

AGENDA REPORT

2009 OCT 29 PM 7: 54

TO: Office of the City Administrator  
ATTN: Dan Lindheim  
FROM: Budget Office  
DATE: November 10, 2009

RE: **Report on FY 2009-10 First Quarter Revenue and Expenditure Results and Year-End Projections For Four Selected Funds - General Purpose Fund (1010), Landscape & Lighting Assessment District Fund (2310), Equipment Fund (4100) and Facilities Fund (4400); Overtime Analysis for the General Purpose Fund (1010) and All Funds; And the Status of Implementing the FY 2009-11 Amended Budget**

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**SUMMARY**

This report provides details on the actual collection of revenues and expenditures in the General Purpose Fund (GPF) through the end of the first quarter of the fiscal year (September 30, 2009), and presents year-end revenue projections. Additionally, this report provides details on the collection of revenues and spending through the first quarter for the Landscape and Lighting Assessment District-LLAD Fund (2310), the Equipment Fund (4100) and the Facilities Fund (4400).

In the General Purpose Fund (1010), a deficit of **\$18.9 million is projected by year end. This deficit is comprised of a revenue shortfall of \$10.08 million, projected overspending of \$4.29 million plus \$4.5 million in projected Coliseum ticket surcharge revenue that may not be realized.**

**The \$10.08 million** GPF revenue shortfall is projected by year-end and reflects declines in property, sales, transient occupancy and parking tax collections. Citywide GPF overspending is projected at year-end to exceed the FY 2009-10 Adjusted Budget amount by approximately **\$4.29 million** primarily in the Oakland Police Department (\$3 million). All departments are seeking immediate measures to stay within budget. The **\$4.5 million** shortfall in ticket surcharge revenue is booked as an expenditure offset, which increases the apparent "overspending" by this \$4.5 million amount.

Staff will present balancing measures to bridge the current projected shortfall at the November 17<sup>th</sup> Special Council meeting.

In the Lighting and Landscape Assessment District (LLAD) Fund (2310), a **shortfall of \$0.59 million is anticipated by year-end**, compared to the budgeted gap of \$0.15 million. This projected deficit is mainly due to projected over-spending in the Public Works Agency of \$0.56 million. As a result, the negative fund balance is projected to grow from -\$6.02 million to -\$6.73 million by the end of FY 2009-10. Initially in October 2008, one-time revenue was to be used to

eliminate the negative balance. However, this revenue was diverted to the General Purpose Fund in May 2009 for FY 2008-09 balancing.

In the Equipment Fund (4100), a **\$1.81 million decrease to the negative fund balance** is projected by year-end as a result of the resumed negative fund repayment plan, implemented as part of FY 2009-11 budget adoption and careful spending. The FY 2009-11 Budget assumes a \$15.49 negative fund balance.

In the Facilities Fund (4400), a modest **decrease of \$0.09 million in the negative fund balance** is projected by year-end. This is an improvement compared to the \$0.03 million shortfall reflected in the adjusted budget.

Overtime spending citywide, on an all funds basis is projected to reach \$35 million by the end of FY 2009-10, exceeding budget by \$16 million. Nearly the entire overspending (\$13 million) is in the General Purpose Fund and driven by Police and Fire overtime spending. In most cases except for Police, departments will manage to balance their overtime overspending with savings in other categories. Police Department overall spending, however, is anticipated to exceed budget by \$3.0 million.

A summary of the status of implementing the Adopted and Amended budget balancing measures is provided in *Attachment F*. An initial report was presented to the City Council during the July 28<sup>th</sup> Special Budget Meeting.

## FISCAL IMPACT

The first quarter revenue and expenditure report includes an analysis of actual revenues and spending for the General Purpose, Landscaping and Lighting Assessment District, Equipment and Facilities Funds for the three-month period of July 1 through September 30, 2009, and projects year-end revenue generation and spending, highlighting significant trends. The summary table on the following pages reflects the first quarter financial results and projections.

The GPF deficit is a consequence of lower than anticipated revenues, overspending by city departments and agencies, and not collecting the Coliseum ticket surcharge. Departments and agencies are making every effort to control spending and remain within budget.

The deficit within the LLAD is a direct result of overtime spending on tree services, lower than anticipated position vacancies and a one-time charge for incorrectly laying off personnel. The Public Works Agency staff will develop and implement measures to remain within budget.

**FY 2009-10 REVENUE AND EXPENDITURE ANALYSIS**  
**Through First Quarter (July 1, 2009 through September 30, 2009)**

Summary (\$ in millions)

**GENERAL PURPOSE FUND (1010)**

	<u>FY 2009-10 Amended Budget</u>	<u>FY 2009-10 Q1 Adjusted Budget</u>	<u>FY 2009-10 Year-End Estimate</u>	<u>Year-End \$ (Over) / Under</u>
Gross Fund Balance [A]	17.90	17.90	17.90	
Net Revenue	420.99	421.12	411.04	(10.08)
Net Expenditures	421.01	421.15	429.94	(8.79)
Carryforwards and Encumbrances	7.35	7.35	7.35	0.00
Surplus/(Shortfall)	<u>0.02</u>	<u>(0.02)</u>	<u>(18.89)</u>	<u>(18.87)</u>
Net Fund Balance [B]	10.53	10.53	(8.34)	

**LANDSCAPING & LIGHTING ASSESSMENT DISTRICT FUND (2310)**

	<u>FY 2009-10 Amended Budget</u>	<u>FY 2009-10 Q1 Adjusted Budget</u>	<u>FY 2009-10 Year-End Estimate</u>	<u>Year-End \$ (Over) / Under</u>
Gross Fund Balance [A]	(6.02)	(6.02)	(6.02)	
Net Revenue	18.24	18.39	18.36	(0.04)
Net Expenditures	18.39	18.39	18.94	(0.56)
Carryforwards and Encumbrances	0.19	0.19	0.13	0.00
Surplus/(Shortfall)	<u>(0.15)</u>	<u>0.01</u>	<u>(0.59)</u>	<u>(0.59)</u>
Net Fund Balance [B]	(6.36)	(6.20)	(6.73)	

**EQUIPMENT FUND (4100)**

	<u>FY 2009-10 Amended Budget</u>	<u>FY 2009-10 Q1 Adjusted Budget</u>	<u>FY 2009-10 Year-End Estimate</u>	<u>Year-End \$ (Over) / Under</u>
Gross Cash Balance [A]	(15.49)	(15.49)	(15.49)	
Net Revenue	16.68	16.68	16.65	(0.03)
Net Expenditures	16.97	16.97	14.84	2.13
Surplus/(Shortfall)	<u>(0.29)</u>	<u>(0.29)</u>	<u>1.81</u>	<u>2.10</u>
Net Cash Balance [B]	(15.79)	(15.79)	(13.68)	

**FY 2009-10 REVENUE AND EXPENDITURE ANALYSIS**  
**Through First Quarter (July 1, 2009 through September 30, 2009)**

Summary (\$ in millions)

**FACILITIES FUND (4400)**

	FY 2009-10 Amended Budget	FY 2009-10 Q1 Adjusted Budget	FY 2009-10 Year-End Estimate	Year-End \$ (Over) / Under
Gross Cash Balance [A]	(31.31)	(31.31)	(31.31)	
Net Revenue	21.80	21.80	21.80	0.00
Net Expenditures	21.83	21.83	21.27	0.56
Surplus/(Shortfall)	(0.03)	(0.03)	0.53	0.56
Net Cash Balance [B]	(31.35)	(31.35)	(30.79)	

[A] Pre-Audit balance. Includes reservations for prior year encumbrances and project carryforwards.

[B] Net of prior year encumbrances and project carryforwards.

**DISCUSSION**

The information in this report is organized by fund. Each section provides an overview of actual revenues collected and expenditures incurred during the first three months of the fiscal year and projects financial activity through the end of the year.

**1. GENERAL ECONOMIC OVERVIEW**

The Bureau of Economic Analysis second quarter 2009 estimate of gross domestic product (GDP) reflected a 0.7 percent decline compared to the first quarter. The 0.7 percent decline is a relative improvement in economic activity over the last two quarters when GDP fell 6.4 percent in 1st quarter 2009, and 5.4 in 4th quarter 2008. While economic activity over the last several quarters has dropped precipitously, the rate of decline for some indicators is now slowing. Currently, the negative trends in the employment sector and the continuing housing recession are showing signs of recovery.

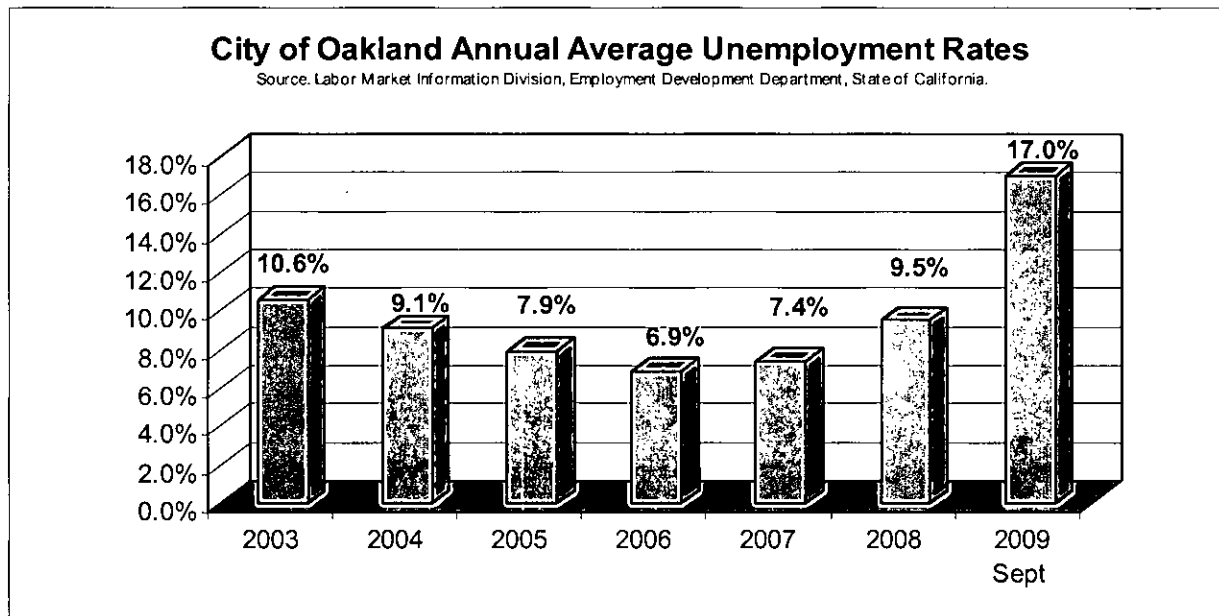
**Consumer Spending** -- The decrease in real GDP in the 2<sup>nd</sup> quarter primarily reflected broad based negative contributions from several GDP components: personal consumption expenditures (PCE), private inventory investment, non-residential fixed investment, residential fixed investment, and exports. The decreases in GDP were partially offset by positive contributions from federal government spending and state and local government spending. Imports, which are a subtraction in the calculation of GDP, decreased. Consumer spending, which accounts for about 70 percent of the economy, declined at a slower 0.9 percent in the second quarter of 2009, in comparison with the two percent average decline for the previous three quarters.

**Employment** -- The U.S. Department of Labor's Bureau of Labor Statistics reported nationwide job losses of 263,000 in September 2009. During the previous six quarters, job losses had been

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trending upwards, reaching a high of 741,000 in January 2009. Since then, job losses have gradually decreased. Nevertheless, cumulative job losses drove the U.S. unemployment to 9.8 percent recorded in September 2009. And, as a result, employment uncertainties continue to hinder economic recovery.

The State Department of Finance reported that non-agricultural employment in California had fallen steadily to 14.2 million in July 2009, after reaching a peak of 15.2 million in July 2007. As of July 2009 California's unemployment rate, has increased to 11.9 percent, after dropping to a low of 4.8 percent in 2006. Locally, the unemployment picture is bleak. In Oakland, the unemployment rate stood at 17 percent in September, nearly twice as high as it was in 2008.



**Housing** -- The housing sector remains weak, placing a further drag on the economy. There is still a growing trend of foreclosures, which depress housing prices. In August the National Association of Realtors reported that the median price for an existing home in 2009 was 12.5 percent below the same period in 2008. As unemployment continues to increase, home foreclosures are also reported to be increasing at a record rate. Reuters News reported in July 2009 that foreclosure filings jumped to a record 1.9 million as compared to 1.5 million properties in the first six months of the year. However, positive news exists: annual sales volume improved to a positive growth of 3.4 percent and existing home inventory has fallen to 8.5 months from its 2008 high of 10.5 months.

**Outlook** -- Economists continue to forecast a slow economic recovery from the steep declines of the 4<sup>th</sup> quarter 2008 and 1<sup>st</sup> quarter 2009. Slow economic recovery began during the 3<sup>rd</sup> quarter, but the effects may not appear immediate with regard to local revenues. The employment forecast for the remainder of 2009 continues to be negative, although the rate of job loss is declining. In general, the 2010 economic forecast is for the economy to show signs of improvement and recovery towards the latter half of the year.

## 2. CURRENT POLITICAL/LEGAL ISSUES

### **State Budget**

The State of California reported that its general fund revenues for the first months of its fiscal year were \$1.1 billion, or 5.3 percent below its budget estimates due to steep drops in revenues. Like other states, economic activity in California continues to be stalled by a weak housing market, recession, credit market crisis, financial market turmoil, and rising unemployment. As a result, California personal income tax revenues, corporate tax, and sales tax revenues fell.

### **Proposition 1A**

The State is set to borrow 8 percent of property taxes apportioned to cities and local governments under its emergency suspension of Proposition 1A. State General Purpose Fund property tax borrowing from the City of Oakland is estimated at \$11.2 million in FY 2009-10. Final numbers will be released by Alameda County by the end of November. To minimize the impact of this borrowing, the State created a joint powers authority -- the California Statewide Communities Development Authority (CSCDA) -- to allow cities to access financing up to the amount of borrowing. Cities will have no legal obligations or costs associated with the bond issuance by the CSCDA. On October 14, 2009, the State Senate passed SB 67 to enable cities to securitize and sell the Proposition 1A property tax receivables from the State, and receive advance repayments on the loan. The City Council is set to approve Oakland's participation in the securitization program on November 3, 2009.

### **Redevelopment Agency Take-Away Actions**

The State approved its budget in September 2008, which included raiding \$350 million of redevelopment funds. In April 2009, the Sacramento County Superior Court ruled that this raid was unconstitutional. The State had initially mounted an appeal to this ruling, but later dropped it; the Sacramento Superior Court decision is therefore intact.

Nonetheless, undeterred by the ruling, the State legislature passed ABX4-26 in July 2009 as part of a budget package that proposes to take away a total of \$2.05 billion of redevelopment funds this year and next. The California Redevelopment Association (CRA) estimates that this raid, if legally upheld, could mean an approximately \$41 million take-away from Oakland Redevelopment Agency in FY 2009-10 and \$8.5 million in FY 2010-11. The City Council approved a plan to pay this amount to the state at its October 6, 2009 meeting, mainly using available ORA balances. The CRA filed its lawsuit in Sacramento Superior Court on October 20, 2009 challenging the constitutionality of ABX4-26 and will ask the Court to certify all redevelopment agencies as a class of plaintiffs in the lawsuit.

**A. GENERAL PURPOSE FUND FINANCIALS**

*Attachment A-1*

*REVENUE HIGHLIGHTS*

The FY 2009-10 adjusted revenue budget for the General Purpose Fund is \$427.47 million. The budget reflects the use of \$7.35 million of reserved fund balance to pay for the equivalent amount of project carryforwards and encumbrances.

Through the first quarter of the fiscal year, the City received \$44.86 million or 10.5 percent of the adjusted budgeted amount. Based upon this collection data, General Purpose Fund revenues are projected to end the year at \$417.39 million (including the reserved amounts), or \$10.08 million under budget.

The current projected \$10.08 million revenue shortfalls are in the following categories:

Property Tax: (\$0.36 million);

Sales Tax: (\$6.74 million);

Transient Occupancy Tax: (\$1.66 million);

Parking Tax: (\$0.96 million); and

Interest Income: (\$0.36 million)

*Attachment A-1* provides details of revenue collection and projections. Key revenue changes based on the first quarter results are discussed below.

*Property Tax (\$0.36 million)*

Property Tax, the largest source of revenue to the City's General Purpose Fund, is projected to end the year at \$129.84 million, compared to the \$130.2 million budgeted amount.

During the FY 2009-11 budget development and review, a decline of 3.2 percent in assessed property values was estimated for property tax; this includes the AB-1290 pass-through revenue from the Oakland Redevelopment Agency (ORA). However, new estimates from the Redevelopment Agency now suggest an 8 percent decline in assessed property values. The anticipated decline of \$0.36 million in property taxes within the City's redevelopment project areas is a direct result of the change in assessed property values. More accurate incoming data will be received later in the fiscal year. (Property taxes are primarily collected in two installments, December and April of the following calendar year.)

*Sales Tax (\$6.74 million)*

Sales Tax revenue received through the first quarter (January to March) totaled \$5.35 million. First quarter total revenue-to-date has declined by 28%. Based on the economic downturn driving this revenue source and its collection rate, staff projects sales tax to end the year at \$34.99 million, \$6.74 million lower than the \$41.73 million budgeted.

The anticipated sales tax revenue shortfall is due to the sharp economic decline experienced during the first half of the calendar year that continues to work its way through local revenues. A number of local general tax revenues continue to show the effects of weak economic activity from prior periods. Sales tax revenue is key among these. Though there has been a great deal of conjecture in Oakland about the impact of extended parking meter hours on local economic activity, there is no conclusive evidence supporting this contention.

The primary component of the sales tax decline is in the State's "Triple flip" estimate. The State is adjusting the City's FY 2009-10 payment to recover "overpayment" in the prior year and to reflect a lower payment in the current year as a result of the retail slowdown.

*Transient Occupancy Tax (TOT) (\$1.66 million)*

Transient Occupancy Tax revenue is budgeted at \$10.10 million. Collections received through the first quarter totaled \$1.16 million compared to \$2.2 million for the same period a year ago. The economic slowdown has directly affected the hotel industry. According to the 2009 Smith Travel Services, Inc. report published by California Tourism in August 2009, occupancy in Oakland dropped by 11.6 percent in August from last year, while average daily room rates dropped by 13.2 percent. The Oakland Convention Visitors Bureau projects a decline in hotel utilization/occupancy rate will continue into the second quarter of 2010 (April-June). Staff projects that the year-end revenue will be \$8.44 million, \$1.66 million lower than budget.

*Parking Tax (\$0.96 million)*

Parking tax revenue is budgeted at \$8.11 million. Collections received through the first quarter totaled \$0.78 million, or 9.6 percent of the budgeted amount. Based on the current rate of collections, staff is projecting that year-end revenue will reach \$7.16 million, \$0.96 million below the budgeted amount of \$8.11 million. It should be noted that industry projections have reported a declining trend in travel that has negatively impacted airport parking. Approximately half of the City's parking tax revenue is generated from parking at the Oakland Airport. Parking tax revenue is being monitored for declines resulting from this condition.

Parking tax revenue anticipated in the FY 2009-10 budget had factored in collections from enforcement of parking tax from the Coliseum (\$0.81 million) and diesel trucks (\$0.16 million) proximate to the Port of Oakland. Current projections assume full collection.

*Service Charges (at budget)*

Service Charge revenues through the end of the first quarter were \$6.88 million, which is a 1.3 percent decline compared to the first quarter of FY 2008-09. This \$6.88 million represents 14 percent of the adjusted budget. Service Charge revenues are projected to end the year at budget at \$45.83 million.

Service Charges contain six categories of revenue: Port Revenue, Franchise Fees, Miscellaneous Service Charges, Parking Meter, Public Works Fees, and Personnel Services. The City Council's recent approval to rollback parking meter hours from 8:00 pm to 6:00 pm reduced anticipated parking meter revenue by \$1 million. With the action, the Council also approved a number of "replacement" revenues, which also amount to \$1 million. As the eliminated revenues are in the same category as the "replacement" revenues (Service Charges), there is no



net budget impact. Staff will report on the status of these revenue generation efforts in Spring 2010.

*Interest Income (\$0.36 million)*

Interest income received through the first quarter was \$0.06 million, compared to \$0.20 million received in the first quarter of FY 2008-09. Staff is projecting that interest income will end the year at \$1.64 million, \$0.36 million below the \$2.0 million adjusted budget due to the GPF's low cash balance available for investment and the current low interest rates.

A sizable amount of interest income comes from the Tax and Revenue Anticipation Note, which is used to partially offset interest expense on the same. The ending balance of interest income ultimately depends on a variety of factors, including the funds available for investments, the level of interest rates, and the cash flow status of the City's funds.

*Carryforwards (Drawdown of Fund Balance)*

At the end of each fiscal year, the City has unspent appropriations that can potentially be carried forward into the next fiscal year. These exist either in projects or as non-project encumbrances. For the General Purpose Fund in FY 2009-10, \$7.35 million in projects and encumbrances were carried forward from FY 2008-09 and represent funds reserved in the fund balance to pay for the project activities (or encumbered items) not spent in the prior year.

By year-end, it is projected that the entire \$7.35 million of project and encumbrance carryforward funding will be expended.

**EXPENDITURE HIGHLIGHTS**

As outlined in **Attachment A-2**, the General Purpose Fund (GPF) expenditures through September 30, 2009 are \$112.95 million or 26.4 percent of the adjusted budget. The FY 2009-10 first quarter Adjusted Budget is \$428.49 million; therefore, the net over-spending citywide is anticipated to reach \$3.54 million.

**Attachment A-2** also summarizes agency / department-level spending. **Attachment B** provides the breakdown of overtime spending through fiscal year-end for the General Purpose Fund and All Funds. Provided below is a discussion of each agency / department projected to overspend in the GPF by year-end.

*Police Services (OPD)*

Police Services has spent \$50.10 million compared to its adjusted budget of \$183.88 million. Police is expected to overspend its authorized budget by approximately \$3 million. Projected overtime overspending is \$3.41 million, which will be partially offset by savings in other personnel services categories. This projected overspending also includes \$0.80 million for a lateral academy to recruit and train 15 police officers. Projected overspending also includes four FTE Neighborhood Service Coordinator positions (NSC) that Council approved transferring from the GPF to anticipated grant funding as part of the FY 2009-11 Adopted Budget. This

transfer was to have occurred as of October 1, 2009, to save the GPF \$0.27 million, if such funding were awarded to the City of Oakland, which it was not. The department anticipates savings from the new Memorandum of Understanding (MOU) between the City of Oakland and the Oakland Police Officers' Association (OPOA), which are expected to be realized later in the year, specifically \$1.2 million in shift pay give back and \$0.26 million in comp day award give back.

*Finance & Management Agency (FMA)*

The Finance & Management Agency expects to exceed its budget by \$0.49 million due to over-estimated recoveries incorrectly included in the budget.

*Information Technology (IT)*

Expenditures in the Department of Information Technology have reached \$2.22 million compared to the Adjusted Budget of \$8.05 million. IT is anticipated to overspend its authorized budget by approximately \$0.27 million. This overspending is primarily due to higher than budgeted personnel costs in the project management category, a holdover from FY 2008-09's retention of two Project Managers. DIT is proposing to eliminate the two unauthorized Project Managers in February 2010. Due to the retirement of the IT Director at the end of December 2009, it is anticipated that this position would remain vacant for as much as 90 days, perhaps generating additional savings to offset the projected over-expenditure.

*Mayor*

At current rates, The Mayor's Office is anticipated to overspend its authorized budget by \$0.26 million by year-end, primarily attributed to a delay in implementing FY 2009-10 budget balancing measures. The Office is considering a range of immediate measures to reduce the possible overspending.

*Non-Departmental*

The Non-Departmental unit has spent \$11.85 million of its \$47.18 million Adjusted Budget. Staff projects Non-Departmental to overspend by \$4.77 million by the end of the year.

The projected overspending is due to the anticipation of not collecting \$4.5 million from the Coliseum ticket surcharge and under-recovery of central service overhead charges.

**B. OVERTIME**

***(Attachment B-1)***

***Attachment B-1*** provides details on the overtime spending through year-end by agency / department, for the General Purpose Fund and all funds. The majority of GPF overtime spending is in public safety departments. (Fire Department spending of nearly \$2.88 million and Police Department spending of \$4.01 million). While Fire (OFD) overtime spending is greater than the budgeted amount, its overall personnel costs are anticipated to come in under budget. OFD fills mandatory shifts with overtime instead of hiring additional sworn personnel, thereby

creating savings over a fully loaded salary. Police (OPD) spending, however, is anticipated to remain neither within its overall GPF budget nor within its overtime budget. OPD is expected to rein in some current year (FY 2009-10) overtime spending as compared to the prior fiscal year (FY 2008-09). One-time charges to the overtime expense category comp day award and unreimbursed overtime expense associated with the 4<sup>th</sup> of July make the 1<sup>st</sup> quarter overtime spending appear excessively high.

### **C. LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT FUND**

*(Attachments C-1 and C-2)*

The Landscaping and Lighting Assessment District fund (LLAD) was formed in 1989 and subsequently approved by the voters of the City. The LLAD is a "direct benefit" assessment that provides a funding source for the following Public Works Agency programs: Parks, Grounds and Medians, Ball Field Maintenance, Open Space, Custodial Services at Park Enterprise Facilities, Streetlight Outage Repairs, Tree Services, and Free Standing Restrooms at Parks and Ball Fields. The LLAD also supports activities located outside the Public Works Agency such as General Government functions, Community Gardens and Museum Landscape Maintenance.

#### **FUND BALANCE**

The LLAD Fund has a beginning negative fund balance of \$6.02 million. Without the use of one-time revenues and projected overspending, the fund balance negative is projected to grow to \$6.73 million. The structural deficit of the LLAD fund will require further cuts to services and positions in future years unless an alternative revenue source is identified. Reductions in routine services have exacerbated the use of overtime for emergency situations.

#### **REVENUE HIGHLIGHTS**

Revenues are estimated to come in at the adjusted budgeted amount of \$18.36 million.

#### **EXPENDITURE HIGHLIGHTS**

LLAD fund expenditures through the first quarter are at \$3.29 million. In the Public Works Agency, approximately, \$360,000 of this amount is the result of erroneous charges to the fund, which will be adjusted in the second quarter. Year-end actual expenditures are estimated at \$19.07 million, compared to the adjusted budget of \$18.57 million. Projected overspending in the Public Works Agency is attributed to three primary factors including:

1. *Overtime expenditures in Tree Services.* In FY 2008-09, over expenditures for overtime in Trees Services was approximately \$300,000. Given the reduction in routine maintenance of the City's urban forest (due to staff reductions), an increase in emergency calls have resulted in first quarter over-expenditures of \$75,000 in Tree Services overtime.
2. *Personnel expenditures are not meeting the five percent vacancy factor applied to Public Works.* Low actual position vacancies in Public Works -- 2.0 FTE of 62.60 FTE positions during the first quarter -- yielded no net dollar savings.

3. *A seniority calculation error* resulting in the premature layoff of an employee funded in the LLAD resulted in a significant payment that was booked to LLAD in the first quarter (unanticipated and unbudgeted).

Public Works management team will convene to review the expenditures to date and formulate a plan of action to address the projected over-spending in LLAD. These meetings will occur quarterly to monitor progress and ensure targets are being met.

#### **D. EQUIPMENT FUND**

*(Attachments D-1 and D-2)*

The Equipment Fund is an Internal Service Fund (ISF). ISFs are separate financial accounts used to record transactions provided by one agency, department, division, or unit to other agencies, departments, divisions, or units on a cost-reimbursement basis. The Equipment Fund charges users for services provided by the Equipment Services Division. The Equipment Services Division (ESD) of the Public Works Agency (PWA) is responsible for the equipment services, including vehicle and equipment acquisition and disposal, maintenance and repair, governmental and environmental compliance, vehicle and equipment specification and modification development repair part acquisition, motor pool services, the purchase and management of fuel for City-owned vehicles and equipment, and specialized services such as vehicle wash and outside vehicle/equipment rental.

#### *CASH BALANCE*

At the beginning of FY 2008-09, the negative cash balance had reached \$20.18 million. Per pre-audit actuals, the beginning cash balance for FY 2009-10 is \$15.49 million. The negative fund balance has decreased due in part to the additional revenue collected to cover the actual cost to the City for maintaining the fleet and equipment.

#### *REVENUE HIGHLIGHTS*

FY 2009-10 revenues for the Equipment Fund are budgeted at \$16.68 million; year-end actual revenues are estimated to be at budget. The primary source of revenue for the Equipment Fund is internal service charges to outside departments. See *Attachment D-1* for Equipment Fund revenue details.

#### *EXPENDITURE HIGHLIGHTS*

The Equipment Fund operating expenditures are budgeted at \$16.97 million; year-end actual expenditures are estimated at \$14.84 million. Estimated savings are attributed to position vacancies and under spending in miscellaneous operations and maintenance appropriations.

## **E. FACILITIES FUND**

*(Attachments E-1 and E-2)*

The Facilities Fund is also an Internal Service Fund (ISF). As mentioned earlier, ISFs are separate financial accounts used to record transactions provided by one agency, department, division, or unit to other agencies, departments, divisions, or unit on a cost-reimbursement basis. The Facilities Services Division provides client agencies "direct tenant services" which include all custodial services, building engineering, security access controls, monitoring air quality, responding to emergencies, and property management and leasing. This division is also responsible for preparing new building operating estimates, design, and project oversight for all minor maintenance and maintenance-related capital improvements.

The Parks and Building Services Division is primarily responsible for the park grounds and routine building maintenance of park buildings, fire stations, day care and senior centers, and other miscellaneous building structures, including parking lots. The division is responsible for the maintenance and repair of 309 City-owned facilities comprising 3,026,269 square feet of space. This includes maintenance and repair of all structural, mechanical, electrical, painting and engineering systems, including routine, emergency and vandalism-related service requests. The Environmental Services Division is responsible for managing and implementing environmental site assessments for City-owned properties and the energy conservation and efficiency program.

### *CASH BALANCE*

Since FY 2002-03, the negative cash balance has increased from \$7.9 million to \$26.4 million due to multiple years of budgetary imbalances. Per pre-audit actuals, the beginning negative cash balance for FY 2009-10 is \$31.3 million. The fund was placed on a "repayment schedule" in FY 2005-07, which had not been fully implemented. A revised "repayment plan" has been implemented for FY 2009-11.

### *REVENUE HIGHLIGHTS*

Revenue for the Facilities Fund is budgeted at \$21.80 million, year end revenue estimates are projected to be at budget. Beginning FY 2009-10, negative interest accruing on the negative cash balance has been incorporated in the budget appropriation. The primary source of revenue for the Facilities Fund is internal service charges to outside departments. Refer to Attachment *E-1* for Facilities Fund revenue details.

### *EXPENDITURE HIGHLIGHTS*

As shown in *Attachment E-2*, the Facilities Fund operating expenditures are estimated at \$21.83 million, year-end actuals are anticipated to reach \$21.71 million. The savings are attributed to unspent operating and maintenance and position vacancies.

**SUSTAINABLE OPPORTUNITIES**

There are no direct sustainable opportunities associated with this report.

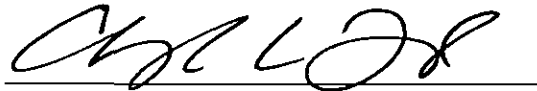
**DISABILITY AND SENIOR ACCESS**

There are no direct disability and senior access opportunities associated with this report.

**ACTION REQUESTED OF THE CITY COUNCIL**

Accept this informational report. Staff will present a separate report proposing General Purpose Fund balancing measures to bridge the current projected shortfall, as well as for near- and long-term fiscal issues at the Special Council meeting scheduled for November 17, 2009.

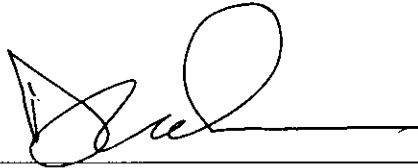
Respectfully submitted,



**CHERYL L. TAYLOR**  
Budget Director

Prepared by:  
Robert R. Davila  
Budget Office

APPROVED FOR FORWARDING TO THE  
FINANCE & MANAGEMENT COMMITTEE



Office of the City Administrator

**Attachments:**

- A-1: General Purpose Fund Revenues*
- A-2: General Purpose Fund Expenditures*
- B: Overtime Analysis*
- C-1: Landscape and Lighting Assessment District Fund Revenues*
- C-2: Landscape and Lighting Assessment District Fund Expenditures*

Item: \_\_\_\_\_  
Finance & Management Committee  
November 10, 2009

- D-1: Equipment Fund Revenues*
- D-2: Equipment Fund Expenditures*
- E- 1: Facilities Fund Revenues*
- E- 2: Facilities Fund Expenditures*
- F: Status of FY 2009-10 Adopted and Amended Budget Implementation*

**FY 2009-10 REVENUE AND EXPENDITURE ANALYSIS**  
**Through First Quarter (July 1, 2009 through September 30, 2009)**  
**GENERAL PURPOSE FUND REVENUES (\$ in millions)**

Revenue Category	FY 2008-09 Q1 Adjusted Budget	FY 2008-09 Q1 Actuals	FY 2008-09 Percent To Date	FY 2008-09 Unaudited Year-End Actuals	FY 2009-10 Amended Budget	FY 2009-10 Q1 Adjusted Budget	FY 2009-10 Year-End Estimate	Year-End \$Over/ (Under) Adj. Bud.	Explanation of Over/(Under) Collection	Yr-to-Yr Growth Q1 to Q1	Yr-to-Yr Growth Yr-End to Yr-End
PROPERTY TAX	136.31	7.89	5.8%	134.50	130.20	130.20	129.84	(0.36)	AB 1290 ORA Pass-through projection revised downward.	0.1%	-3.5%
SALES TAX	51.80	7.39	14.3%	45.96	41.73	41.73	34.99	(6.74)	Triple Flip estimate from the State came in lower than budgeted	-27.7%	-23.9%
VEHICLE LICENSE FEE (VLF) - TAX & BACKFILL	1.95	0.49	25.3%	1.44	1.09	1.09	1.09	0.00		-51.2%	-24.3%
BUSINESS LICENSE TAX	53.76	0.13	0.2%	54.31	52.00	52.10	52.10	0.00		-684.8%	-4.1%
UTILITY CONSUMPTION TAX	54.00	6.71	12.4%	52.70	54.45	54.45	54.45	0.00		39.6%	3.3%
REAL ESTATE TRANSFER TAX	44.86	6.14	13.7%	34.27	27.39	27.39	27.39	0.00		-51.0%	-20.1%
TRANSIENT OCCUPANCY TAX	13.03	2.20	16.9%	10.46	10.10	10.10	8.44	(1.66)	Continuing decline in occupancy and average daily rates due to slowdown in travel.	-47.0%	-19.4%
PARKING TAX	9.75	1.51	15.5%	7.65	8.11	8.11	7.16	(0.96)	Continued decline in airport parking due to slowdown in travel.	-48.3%	-6.5%
LICENSES & PERMITS	1.47	0.00	0.3%	1.28	1.44	1.44	1.44	0.00		5308.3%	12.7%
FINES & PENALTIES	27.33	3.54	12.9%	25.62	29.52	29.52	29.52	0.00		102.4%	15.2%
INTEREST INCOME	2.00	0.20	9.8%	1.64	2.00	2.00	1.64	(0.36)		-69.8%	0.1%
SERVICE CHARGES	47.46	6.97	14.7%	43.95	49.17	49.19	49.19	0.00	Reflects Council's action on 10/6/09 to roll back parking meter enforcement hours, and approved equivalent \$1M offsetting revenues. Net impact is zero.	-1.3%	11.9%
GRANTS & SUBSIDIES	0.00	0.00	0%	4.31	0.00	0.00	0.00	0.00		-68.9%	-100.0%
MISCELLANEOUS	1.83	0.32	17.5%	11.67	0.82	0.84	0.84	0.00		36.8%	-92.8%
FUND TRANSFERS	30.93	6.44	20.8%	38.69	12.97	12.97	12.97	0.00		-100.0%	-66.5%
Net Revenue	\$476.50	\$49.94	10.5%	468.46	\$420.99	\$421.12	\$411.04	(10.08)		-100.0%	-12.3%
DRAWDOWN FROM FUND BALANCE TO FUND PRIOR YEAR ENCUMBRANCES & PROJECT CARRYFORWARDS				9.60		7.35	7.35				-23.5%
<b>Gross Revenue</b>	<b>\$476.50</b>	<b>\$49.94</b>	<b>10.5%</b>	<b>\$478.00</b>	<b>\$420.99</b>	<b>\$428.47</b>	<b>\$418.39</b>	<b>(10.08)</b>		<b>-100.0%</b>	<b>-12.5%</b>



**FY 2009-10 REVENUE AND EXPENDITURE ANALYSIS**  
**Through First Quarter (July 1, 2009 through September 30, 2009)**  
**GENERAL PURPOSE FUND EXPENDITURES (\$ in millions)**

Agency/Department	FY 2008-09 Q1 Adjusted Budget	FY 2008-09 Q1 Actuals	FY 2008-09 Percent To Date	FY 2008-09 Year-End Actuals (pre-audit)	FY 2009-10 Amended Budget	FY 2009-10 Q1 Adjusted Budget	FY 2009-10 Year-End Estimate	Year-End \$ (Over/ Under)	Year-End (Over)/Under as % of Adjusted Budget	Explanation of (Overspending)/Savings	Yr-to-Yr Growth Q1 to Q1
MAYOR	2.99	0.74	24.9%	2.81	1.80	1.81	2.07	(0.26)	(14.45%)	Mayor's Office is anticipated to overspend due to personnel overages	-30.7%
CITY COUNCIL	4.05	0.85	20.9%	3.31	3.25	3.48	3.48	0.00	0.00%	City Council is anticipated to spend at budget	-5.6%
CITY ADMINISTRATOR	8.88	2.22	25.0%	6.95	6.50	6.98	6.98	0.00	0.00%	City Administrator is anticipated to spend at budget	-30.7%
CITY ATTORNEY	9.16	2.15	23.4%	5.88	3.64	3.65	3.65	0.00	0.00%	Attorney's Office expected to spend at budget	38.0%
CITY AUDITOR	1.53	0.52	34.2%	1.59	1.34	1.57	1.57	0.00	0.00%	City Auditor is expected to spend at budget.	-35.6%
CITY CLERK	2.79	0.73	26.1%	1.86	2.63	3.51	3.51	0.00	0.00%	City Clerk is expected to spend at budget.	-47.5%
CONTRACTING & PURCHASING	2.45	0.44	17.8%	1.93	1.87	1.88	1.88	0.00	0.00%	Contracting and Purchasing expected to spend at budget; spending will be transferred to ARRA sources.	22.6%
INFORMATION TECHNOLOGY	10.79	2.83	26.3%	10.30	8.00	8.05	8.32	(0.27)	(3.29%)	IT is anticipated to overspend due to personnel overages	-21.5%
FINANCE & MANAGEMENT	25.54	6.96	27.2%	23.27	18.22	19.29	19.78	(0.49)	(2.55%)	\$492k recovery will not be realized.	-25.9%
HUMAN RESOURCE	6.03	1.64	27.2%	5.90	3.81	3.82	3.82	0.00	0.00%	HR is expected to spend at budget	-32.4%
POLICE SERVICES	196.12	56.59	28.9%	206.28	183.32	183.88	186.88	(3.00)	(1.63%)	Police are expected to overspend due to OT and adding Lateral Academy. Some personnel costs will be transferred to other funds, most significantly CHRP Fund 2607. Savings from new MOU expected to be realized in remaining quarters.	-11.5%
FIRE SERVICES	108.39	27.42	25.3%	105.14	97.57	98.00	98.00	0.00	0.00%	Fire expected to spend at budget	-8.9%
MUSEUM	6.38	2.02	31.7%	6.52	6.28	6.28	6.28	0.00	0.00%	Museum expected to spend at budget	-23.5%
LIBRARY SERVICES	12.43	2.91	23.4%	10.59	10.90	10.97	10.97	0.00	0.00%	Library expected to spend at budget	-19.2%
PARKS & RECREATION	15.09	4.11	27.3%	12.97	12.74	13.08	13.08	0.00	0.00%	OPR expected to spend at budget	-21.5%
HUMAN SERVICES	8.32	2.37	28.5%	5.79	5.81	6.89	6.89	0.00	0.00%	Human Services is anticipated to spend at budget.	-42.8%
PUBLIC WORKS	3.01	1.34	44.6%	2.64	4.44	4.36	4.36	0.00	0.00%	Public Works is expected to spend at budget. Accelerated spending attributed to contract payments due in the first half of the year.	-8.6%
COMM & ECON DEVELOPMENT	4.81	1.39	28.9%	2.12	3.08	2.97	2.97	0.00	0.00%	CEDA is expected to spend at budget	-54.1%
NON-DEPARTMENTAL	60.27	26.50	44.0%	60.13	45.38	47.18	51.95	(4.77)	(10.12%)	Anticipates non-recovery of Coliseum ticket surcharge and under-recovery of CSO charges.	-55.3%
<b>SUBTOTAL</b>	<b>489.00</b>	<b>143.73</b>	<b>29.4%</b>	<b>475.98</b>	<b>420.60</b>	<b>427.64</b>	<b>436.43</b>	<b>(8.79)</b>	<b>(2.06%)</b>		<b>-21.5%</b>
CAPITAL IMPROVEMENT PROGRAM	2.41	0.86	35.6%	0.77	0.41	0.85	0.85	0.00	0.00%	Capital Improvement will complete or carryforward.	-86.9%
<b>GROSS EXPENDITURES</b>	<b>\$491.41</b>	<b>\$144.58</b>	<b>29.4%</b>	<b>\$476.75</b>	<b>\$421.01</b>	<b>\$428.49</b>	<b>\$437.28</b>	<b>(8.79)</b>	<b>(2.05%)</b>		<b>-21.88%</b>
PROJECT CARRYFORWARDS						7.35	7.35				0.00
<b>NET EXPENDITURES</b>	<b>\$491.41</b>	<b>\$144.58</b>	<b>29.4%</b>	<b>\$476.75</b>	<b>\$421.01</b>	<b>\$421.15</b>	<b>\$429.94</b>	<b>(8.79)</b>	<b>(2.05%)</b>		<b>-21.88%</b>

**FY 2009-10 REVENUE AND EXPENDITURE ANALYSIS**  
 Through First Quarter (July 1, 2009 through September 30, 2009)

## OVERTIME ANALYSIS (in Dollars)

## GENERAL PURPOSE FUND

Agency / Department	FY 2008-09 Q1 Overtime Actuals	FY 2008-09 Overtime Percent To Date	FY 2008-09 Year- End Overtime Pre-Audit Actuals	FY 2009-10 Amended Budget	FY 2009-10 Q1 Adjusted Budget	FY 2009-10 Q1 Overtime Actual	FY 2009-10 Percent Exp To Date	FY 2009-10 Year- End Overtime Estimate	Year-End \$ (Over)/Under Adjusted Budget	Year-End (Over)/ Under, as % of Adjusted Budget	Explanation of Over/ (Under) Collection
MAYOR	0	0.0%	0	8,960	8,960	0	0.0%	0	8,960	100.0%	
CITY COUNCIL	113	0%	113	0	0	0	0%	0	0	0%	
CITY ADMINISTRATOR	14,396	0%	25,969	0	0	1,972	0%	14,175	(14,175)	0%	Overtime spending is associated with Citizen's Police Review Board activities
CITY ATTORNEY	14,793	-2604.3%	19,746	(570)	(570)	323	-56.6%	1,291	(1,861)	326.6%	Spending is associated with litigation services
CITY AUDITOR	1,517	0%	2,350	0	0	0	0%	0	0	0%	
CITY CLERK	3,238	7.0%	30,091	46,280	46,280	6,481	14.0%	25,630	20,650	44.6%	Based on YTD spending annualized.
CONTRACTING & PURCHASING	1,207	0%	2,540	0	0	464	0%	464	(464)	0%	Spending is associated with contracting services
INFORMATION TECHNOLOGY	25,049	767.2%	55,927	2,040	2,040	7,171	351.5%	28,358	(26,318)	(1290.1%)	Overtime spending is associated with the Public Safety network support and maintenance
FINANCE & MANAGEMENT	22,602	14.5%	112,657	98,220	98,220	21,215	21.6%	98,220	0	0.0%	
HUMAN RESOURCES	2,151	5.1%	3,295	26,390	26,390	178	0.7%	26,390	0	0.0%	
POLICE SERVICES	5,742,496	66.8%	16,633,760	11,669,430	11,720,137	4,011,687	34.2%	15,133,142	(3,413,005)	(29.1%)	OT spending is associated with NSA required backfilling and special operations.
FIRE SERVICES	3,815,223	121.4%	12,195,926	135,990	135,990	2,876,356	2115.1%	9,706,510	(9,570,520)	(7037.7%)	Overspending in OT will be offset by savings in Personnel spending.
MUSEUM	9,231	30.2%	28,513	19,250	19,250	7,492	38.9%	29,969	(10,719)	(55.7%)	Spending is associated with security and custodial services
LIBRARY SERVICES	741	7.4%	2,174	6,260	6,260	1,197	19.1%	4,790	1,470	23.5%	Spending is associated with Main/Branch library services
PARKS & RECREATION	7,354	0%	14,779	0	0	3,259	0%	13,036	(13,036)	0%	Spending is associated with youth/adult activities
HUMAN SERVICES	6,781	0%	6,764	0	0	5,553	0%	21,959	(21,959)	0%	Overtime spending is associated with Accounting functions related to audit(s), and events at Senior Centers.
PUBLIC WORKS	3,439	11.8%	32,586	27,480	27,480	22,263	81.0%	35,000	(7,520)	(27.4%)	Overtime spending is attributed to maintenance services; primarily Tree and Sewer maintenance, and graffiti abatement
COMMUNITY & ECONOMIC DEV	1,246	0%	1,246	0	0	1,408	0%	5,632	(5,632)	0%	
NON-DEPARTMENTAL	0	0%	408	0	0	0	0%	0	0	0%	
CAPITAL IMPROVEMENT PROGRAM	0	0%	130	0	0	0	0%	0	0	0%	
<b>TOTAL</b>	<b>\$9,671,576</b>	<b>80.2%</b>	<b>\$29,168,974</b>	<b>\$12,039,730</b>	<b>\$12,090,437</b>	<b>\$6,967,021</b>	<b>57.6%</b>	<b>\$25,144,567</b>	<b>(\$13,054,130)</b>	<b>&lt;108%</b>	

ALL FUNDS

Agency / Department	FY 2008-09 Q1 Overtime Actuals	FY 2008-09 Overtime Percent To Date	FY 2008-09 Year- End Overtime Pre-Audit Actuals	FY 2009-10 Amended Budget	FY 2009-10 Q1 Adjusted Budget	FY 2009-10 Q1 Overtime Actual	FY 2009-10 Percent Exp To Date	FY 2009-10 Year- End Overtime Estimate	FY 2009-10 Year- End (Over) / Under Adjusted Budget	Year-End (Over) / Under as % of Adjusted Budget	Explanation of Over / (Under) Collection
MAYOR	0	0.0%	0	8,960	8,960	0	0.0%	0	8,960	100.0%	
CITY COUNCIL	113	0%	113	0	0	0	0%	0	0	0%	
CITY ADMINISTRATOR	35,028	0%	116,357	0	37,359	35,416	94.8%	116,000	(78,641)	(210.5%)	Overtime spending is associated with Citizen's Police Review Board activities, KTOP production and "Weed and Seed" under Neighborhood Services
CITY ATTORNEY	14,793	-2604.3%	19,746	(570)	(570)	350	-61.5%	1,402	(1,972)	345.9%	Spending is associated with litigation services
CITY AUDITOR	1,536	0%	2,369	0	0	0	0%	0	0	0%	
CITY CLERK	3,238	7.0%	30,091	46,280	46,280	6,481	14.0%	25,630	20,650	44.6%	Based on YTD spending annualized.
CONTRACTING & PURCHASING	3,799	131.6%	4,627	2,890	2,890	1,098	38.0%	4,391	(1,501)	(51.9%)	Spending is associated with purchasing services
INFORMATION TECHNOLOGY	37,674	315.6%	87,506	10,710	10,710	13,053	121.9%	51,619	(40,909)	(382.0%)	Overtime spending is associated with the Public Safety network support and maintenance
FINANCE & MANAGEMENT	29,473	18.6%	126,234	100,710	100,710	31,972	31.7%	100,710	0	0.0%	
HUMAN RESOURCES	7,303	10.2%	10,065	26,390	26,390	178	0.7%	26,390	0	0.0%	
POLICE SERVICES	6,576,827	61.6%	18,582,955	12,542,210	13,239,659	4,534,603	34.3%	16,981,369	(3,741,710)	(28.3%)	OT spending is associated with NSA required backfilling and special operations.
FIRE SERVICES	4,880,244	67.3%	16,533,656	4,256,520	4,292,599	3,964,796	92.4%	15,859,183	(11,566,583)	(269.5%)	Overspending in OT will be offset by savings in Personnel spending.
MUSEUM	10,411	14.0%	30,844	63,120	63,120	8,406	13.3%	33,624	29,496	46.7%	Spending is associated with security and custodial services
LIBRARY SERVICES	2,568	25.8%	7,719	6,260	63,120	8,406	13.3%	33,624	29,496	46.7%	Spending is associated with Main/Branch library services
PARKS & RECREATION	7,776	0%	15,223	0	0	4,233	0%	16,934	(16,934)	0%	Spending is associated with youth/adult activities
HUMAN SERVICES	19,576	0%	37,638	0	0	8,256	0%	32,640	(32,640)	0%	Overtime spending is associated with Accounting functions related to audit(s), and events at Senior Centers.
PUBLIC WORKS	413,278	48.3%	1,337,760	1,036,230	1,036,230	318,951	30.8%	1,261,302	(225,072)	(21.7%)	Overtime spending is attributed to maintenance services; primarily Tree and Sewer maintenance, and graffiti abatement
COMMUNITY & ECONOMIC DEV	223,743	46.9%	576,927	405,630	405,630	100,950	24.9%	405,630	0	0.0%	
NON-DEPARTMENTAL	0	0%	408	0	0	0	0%	0	0	0%	
CAPITAL IMPROVEMENT PROGRAM	0	0%	130	0	0	0	0%	0	0	0%	
<b>TOTAL</b>	<b>\$12,267,380</b>	<b>62.4%</b>	<b>\$37,520,368</b>	<b>\$18,505,340</b>	<b>\$19,333,087</b>	<b>\$9,037,148</b>	<b>46.7%</b>	<b>\$34,950,446</b>	<b>(\$15,617,359)</b>	<b>-41%</b>	

**FY 2009-10 REVENUE AND EXPENDITURE ANALYSIS**  
**Through First Quarter (July 1, 2009 through September 30, 2009)**  
**LANDSCAPE AND LIGHTING ASSESSMENT DISTRICT REVENUES (\$ in millions)**

Revenue Category	FY 2008-09 1st Qtr Adjusted Budget	FY 2008-09 1st Qtr Actuals	FY 2008-09 Percent To Date	FY 2008-09 Unaudited Year-End Actuals	FY 2009-10 Amended Budget	FY 2009-10 1st Qtr Adjusted Budget	FY 2009-10 Year-End Estimate	Year-End \$ Over/ (Under) Adj. Bud.	FY 2009-10 Percent To Date	Yr-to-Yr Growth Q1 to Q1	Yr-to-Yr Growth Yr-End to Yr-End
Tax Revenues	29.62	0.37	1.3%	17.89	18.21	18.21	18.21	0.00	100.0%	0.02	0.32
Licenses and Permits	0.01	0.01	40.8%	0.02	0.01	0.01	0.02	0.00	119.0%	0.00	0.00
Interest	0.00	(0.04)	0%	0.00	0.00	0.00	(0.04)	0.04	0%	0.03	-0.04
Service Charges	0.01	0.02	304.7%	0.15	0.02	0.17	0.17	0.00	100.0%	0.00	0.02
Internal Service	0.00	0.00	0%	0.00	0.00	0.00	0.00	0.00	0%	0.00	0.00
Other	0.00	0.00	0%	-0.02	0.00	0.00	0.00	0.00	0%	0.00	0.02
Operating Transfers	0.00	0.00	0%	0.00	0.00	0.00	0.00	0.00	0%	0.00	0.00
<b>NET REVENUE</b>	<b>\$29.63</b>	<b>\$0.35</b>	<b>1.19%</b>	<b>\$18.04</b>	<b>\$18.24</b>	<b>\$18.39</b>	<b>\$18.36</b>	<b>\$0.04</b>	<b>99.8%</b>	<b>\$0.05</b>	<b>\$0.32</b>
CARRYFORWARDS & PRIOR YEAR ENCUMBRANCES	0.00	0.00	0%	0.00	0.00	0.19	0.13	(0.06)	N/A	0.00	0%
<b>GROSS REVENUE</b>	<b>\$29.63</b>	<b>\$0.35</b>	<b>1.19%</b>	<b>\$18.04</b>	<b>\$18.24</b>	<b>\$18.58</b>	<b>\$18.49</b>	<b>\$0.09</b>	<b>0.0%</b>	<b>\$0.05</b>	<b>\$0.45</b>

**FY 2009-10 REVENUE AND EXPENDITURE ANALYSIS**  
**Through First Quarter (July 1, 2009 through September 30, 2009)**  
**LANDSCAPE AND LIGHTING ASSESSMENT DISTRICT EXPENDITURES (in \$millions)**

Agency/Department	FY 2008-09 1st Qtr Adjusted Budget	FY 2008-09 1st Qtr Actuals	FY 2008-09 Percent To Date	FY 2008-09 Year-End Actuals (pre-audit)	FY 2009-10 Amended Budget	FY 2009-10 1st Qtr Adjusted Budget	FY 2009-10 Year-End Estimate	Year-End \$(Over)/ Under	Year-End (Over)/ Under as % of Adjusted Budget	Yr-to-Yr Growth YrEnd to YrEnd
CITY ADMINISTRATOR	0.11	0.02	15.5%	0.08	0.10	0.10	0.10	0.00	100.0%	26.3%
CITY ATTORNEY	0.17	0.04	25.0%	0.16	0.17	0.17	0.17	0.00	100.0%	1.8%
FINANCE AND MANAGEMENT AGENCY	0.15	0.04	25.4%	0.06	0.02	0.02	0.02	0.00	100.0%	-64.1%
MUSEUM	0.42	0.14	34.6%	0.35	0.21	0.21	0.22	0.00	101.4%	-37.8%
CEDA	22.95	0.00	0.0%	0.01	0.00	0.00	0.00	0.00	0%	-100.0%
PUBLIC WORKS	19.34	4.12	21.3%	15.99	13.71	13.90	14.44	(0.54)	103.9%	-9.7%
DEPARTMENT OF INFORMATION TECHNOLOG'	0.04	0.01	33.7%	0.01	0.00	0.00	0.00	0.00	0%	-100.0%
OFFICE OF PARKS AND RECREATION	3.34	0.86	25.7%	3.42	4.17	4.17	4.12	0.05	98.8%	20.7%
<b>GROSS EXPENDITURE</b>	<b>\$46.51</b>	<b>\$5.23</b>	<b>11.2%</b>	<b>\$20.08</b>	<b>\$18.39</b>	<b>\$18.57</b>	<b>\$19.07</b>	<b>(\$0.50)</b>	<b>102.7%</b>	<b>-5.0%</b>
CARRYFORWARDS & PRIOR YEAR ENCUMBRANCES	0.00	0.00	0%	0.00	0	0.19	0.13	0.06	68.5%	
<b>NET EXPENDITURE</b>	<b>\$46.51</b>	<b>\$5.23</b>	<b>11.2%</b>	<b>\$20.08</b>	<b>\$18.39</b>	<b>\$18.39</b>	<b>\$18.94</b>	<b>(\$0.56)</b>	<b>103.0%</b>	<b>-5.7%</b>

**FY 2009-10 REVENUE AND EXPENDITURE ANALYSIS**  
**Through First Quarter (July 1, 2009 through September 30, 2009)**  
**EQUIPMENT FUND REVENUES (\$ in millions)**

Revenue Category	FY 2008-09 1st Qtr Adjusted Budget	FY 2008-09 1st Qtr Actuals	FY 2008-09 Percent To Date	FY 2008-09 Unaudited Year-End Actuals	FY 2009-10 Amended Budget	FY 2009-10 1st Qtr Adjusted Budget	FY 2009-10 Year-End Estimate	Year-End \$ Over / (Under) Adj. Bud.	Yr-to-Yr % Growth 1st Qtr	Yr-to-Yr % Growth YrEnd to Yr-End
FINES & PENALTIES	0.04	0.00	0.00%	0.00	0.00	0.00	0.00	0.00	0%	0%
INTEREST INCOME	0.00	(0.12)	0%	-0.33	-0.96	(0.96)	(0.96)	0.00	-82.7%	189.1%
INTERNAL SERVICE	16.25	3.73	22.97%	20.87	16.60	16.60	16.60	0.00	-60.0%	-20.5%
LICENSES & PERMITS	0.00	0.00	0%	0.00	0.08	0.08	0.05	(0.03)	0%	0%
SERVICE CHARGES	0.00	0.03	0%	0.00	0.16	0.16	0.16	0.16	162.4%	0%
MISCELLANEOUS	0.06	0.01	10.61%	0.26	0.80	0.80	0.80	0.00	56.0%	205.2%
<b>NET REVENUE</b>	<b>\$16.36</b>	<b>\$3.65</b>	<b>22.33%</b>	<b>\$20.80</b>	<b>\$16.68</b>	<b>\$16.68</b>	<b>\$16.65</b>	<b>\$0.13</b>	<b>-56.9%</b>	<b>-19.9%</b>
CARRYFORWARDS & PRIOR YEAR ENCUMBRANCES	0.00	0.00	0%	0.00	0.00	2.86	2.86	0.00	0%	0%
<b>GROSS REVENUE</b>	<b>\$16.36</b>	<b>\$3.65</b>	<b>22.33%</b>	<b>\$20.80</b>	<b>\$16.68</b>	<b>\$19.54</b>	<b>\$19.51</b>	<b>(\$0.03)</b>	<b>-56.9%</b>	<b>-6.2%</b>

**FY 2009-10 REVENUE AND EXPENDITURE ANALYSIS**  
**Through First Quarter (July 1, 2009 through September 30, 2009)**  
**EQUIPMENT FUND EXPENDITURES (\$ in millions)**

Agency / Department	FY 2008-09 1st Qtr Adjusted Budget	FY 2008-09 1st 4th Qtr Actuals	FY 2008-09 Percent To Date	FY 2008-09 Year-End Actuals (pre-audit)	FY 2009-10 Amended Budget	FY 2009-10 1st Qtr Adjusted Budget	FY 2009-10 1st Qtr Actual	Year-End \$ (Over) / Under	Year-End (Over) / Under as % of Adjusted Budget	Yr-to-Yr Growth YrEnd to YrEnd
INFORMATION TECHNOLOGY	0.09	0.00	0.0%	0.00	0.09	0.09	0.02	0.01	90.5%	0%
FIRE SERVICES	0.00	0.00	0%	0.00	0.00	0.00	0.00	0.00	0%	-100.0%
PUBLIC WORKS	21.90	7.85	35.9%	22.54	16.88	19.74	4.58	0.10	99.5%	-12.8%
PARKS & RECREATION	0.00	0.00	0%	0.00	0.00	0.00	0.00	0.00	0%	-100.0%
COMMUNITY & ECONOMIC DEV	0.00	0.00	0%	0.00	0.00	0.00	0.00	0.00	0%	-100.0%
NON-DEPARTMENTAL	0.00	0.00	0%	(2.35)	0.00	0.00	0.00	0.00	0%	-100.0%
CAPITAL IMPROVEMENT PROGRAM	0.00	0.00	0%	0.29	0.00	0.00	0.00	0.00	0%	-100.0%
<b>GROSS EXPENDITURE*</b>	<b>\$21.99</b>	<b>\$7.85</b>	<b>35.7%</b>	<b>\$20.47</b>	<b>\$16.97</b>	<b>\$19.83</b>	<b>\$4.60</b>	<b>\$0.11</b>	<b>99.5%</b>	<b>-3.6%</b>
Less:										
CARRYFORWARDS & PRIOR YEAR ENCUMBRANCES					-	2.86	0.00	2.86		
Depreciation					-	-	-	3.48		
Use of Trustee Cash					-	-	-	0.29		
Addbacks:										
Debt payment					-	1.75	-	1.75		
<b>NET EXPENDITURE</b>	<b>\$21.99</b>	<b>\$7.85</b>	<b>35.7%</b>	<b>\$20.47</b>	<b>\$16.97</b>	<b>\$16.97</b>	<b>\$4.60</b>	<b>\$2.13</b>	<b>87.5%</b>	<b>-27.5%</b>

\*Gross expenditure includes carryforwards and prior year encumbrances of \$3.34 million in the adjusted budget; approximately \$3.04 million of carryforward and encumbrances from prior years is reflected in the actual expenditures above.

**FY 2009-10 REVENUE AND EXPENDITURE ANALYSIS**  
**Through First Quarter (July 1, 2009 through September 30, 2009)**

**FACILITIES FUND REVENUES (\$ in millions)**

Revenue Category	FY 2008-09 1st Qtr Adjusted Budget	FY 2008-09 1st Qtr Actuals	FY 2008-09 Percent To Date	FY 2008-09 Unaudited Year-End Actuals	FY 2009-10 Amended Budget	FY 2009-10 1st Qtr Adjusted Budget	FY 2009-10 Year-End Estimate	Year-End \$ Over / (Under) Adj. Bud.	Yr-to-Yr Growth YrEnd to Yr-End
INTEREST INCOME	0.00	(0.19)	0%	(0.59)	(1.56)	(1.50)	(1.50)	0.00	153.5%
SERVICE CHARGES	0.05	0.04	75.2%	0.14	0.21	0.15	0.15	0.00	8.4%
INTERNAL SERVICE	18.29	4.58	25.0%	18.41	23.15	23.15	23.15	0.00	25.7%
MISCELLANEOUS	0.00	(0.01)	0%	(0.07)	0.00	0.00	0.00	0.00	-100.0%
GRANTS & SUBSIDIES	0.00	0.00	0%	0.12	0.00	0.00	0.00	0.00	-100.0%
<b>NET REVENUE</b>	<b>\$18.34</b>	<b>\$4.41</b>	<b>24.0%</b>	<b>\$18.01</b>	<b>\$21.80</b>	<b>\$21.80</b>	<b>\$21.80</b>	<b>\$0.00</b>	<b>21.0%</b>
CARRYFORWARDS & PRIOR YEAR ENCUMBRANCES	0.00	0.00	0%	0.00	0.00	0.54	0.11	(0.44)	155.4%
<b>GROSS REVENUE</b>	<b>\$18.34</b>	<b>\$4.41</b>	<b>24.0%</b>	<b>\$18.01</b>	<b>\$21.80</b>	<b>\$22.34</b>	<b>\$21.90</b>	<b>(\$0.44)</b>	<b>21.6%</b>



**FY 2009-10 REVENUE AND EXPENDITURE ANALYSIS**  
**Through First Quarter (July 1, 2009 through September 30, 2009)**  
**FACILITIES FUND EXPENDITURES (\$ in millions)**

Agency / Department	FY 2008-09 1st Qtr Adjusted Budget	FY 2008-09 1st Qtr Actuals	FY 2008-09 Percent To Date	FY 2008-09 Year-End Actuals (pre-audit)	FY 2009-10 Amended Budget	FY 2009-10 1st Qtr Adjusted Budget	FY 2009-10 Year-End Estimate	Year-End \$(Over)/ Under	Year-End (Over)/ Under as % of Adjusted Budget
INFORMATION TECHNOLOGY	0.09	0.03	26.8%	0.10	0.09	0.09	0.09	0.00	96.9%
POLICE	0.13	0.04	28.6%	0.14	0.00	0.00	0.00	(0.00)	1825.7%
PUBLIC WORKS	24.03	5.80	24.1%	22.40	21.74	22.28	21.72	0.56	97.5%
NON-DEPARTMENTAL	0.00	0.00	0%	(0.33)	0.00	0.00	0.00	0.00	0%
CAPITAL IMPROVEMENT PROGRAM	0.00	0.00	0.0%	0.01	0.00	0.00	0.00	0.00	0%
<b>GROSS EXPENDITURE</b>	<b>\$24.26</b>	<b>\$5.86</b>	<b>24.2%</b>	<b>\$22.33</b>	<b>\$21.83</b>	<b>\$22.37</b>	<b>\$21.82</b>	<b>\$0.56</b>	<b>97.5%</b>
Less:									
CARRYFORWARDS & PRIOR YEAR						0.54	0.54		
ENCUMBRANCES									
Depreciation						-	0.02		
Use of Trustee Cash						-	-		
Addbacks:									
Debt payment						0.35	0.35		
<b>NET EXPENDITURE</b>	<b>\$24.26</b>	<b>\$5.86</b>	<b>24.2%</b>	<b>\$22.33</b>	<b>\$21.83</b>	<b>\$21.83</b>	<b>\$21.27</b>	<b>\$0.56</b>	<b>97.5%</b>

# ATTACHMENT F

## Status of Implementing Key FY 2009-11 Adopted & Amended Budget Items

### General Purpose Fund (GPF) Revenue Items

Budget Item	Mayor Proposal?	Council Amendment?	FY 09-10 Budgeted Revenue	FY 10-11 Budgeted Revenue	FY 09-10 Revenue To-Date (through September 30, 2009)	Percent Collected	Status
July 21 special election results and their impact on the FY 2009-11 budget.	Yes		3,603,929	3,659,006	-	0%	Ballot measures passed. Collection begins in second quarter: \$300K; Cannabis Tax \$550K; RPTT Mergers & Acq. \$2.75M; Hotel Tax
New revenue collection programs (business tax amnesty program and collection; enhanced tax collection).	Yes		725,000	225,000	125,000	17%	Business Tax Amnesty (\$500k) is in progress with first quarter collections of \$125K; Recruitment is underway for Tax Auditor III, who is anticipated to help collect additional enforcement revenue (\$225K).
Anticipated Coliseum Parking Tax Revenue (September 1 implementation)		Yes	810,833	973,000	-	0%	Implementation pending discussion and agreement with County.
Entertainment Fee -- Impose 10% surcharge on all tickets at the Coliseum and Arena		Yes	4,500,000	9,000,000	-	0%	Implementation pending in conjunction with Joint Powers Authority.
<i>Parking revenues:</i>							
Accept proposed California Vehicle Code fine increases (except bus zone violation)	Yes	Yes	170,000	170,000	42,500	25%	Implemented.
Double fines for illegal truck parking	Yes	Yes	33,000	33,000	8,250	25%	Implemented.
Include anticipated diesel truck parking tax revenue (9-months only, per Council direction 6/16/09)		Yes	162,000	216,000	-	0%	Implementation pending discussion with Port.

# ATTACHMENT F

## Status of Implementing Key FY 2009-11 Adopted & Amended Budget Items

### General Purpose Fund (GPF) Revenue Items

Budget Item	Mayor Proposal?	Council Amendment?	FY 09-10 Budgeted Revenue	FY 10-11 Budgeted Revenue	FY 09-10 Revenue To-Date (through September 30, 2009)	Percent Collected	Status
Implement vehicle "boot" program		Yes	500,000	800,000	-	0%	Contract with vendor has been signed. Equipment expected to be set up by mid-November.
Raise parking meter rate \$1.50 to \$2.00 / hour		Yes	2,200,000	2,200,000	550,000	25%	Implemented.
Extend meter hours to 8 pm	Yes	Yes	1,330,000	1,330,000	330,000	25%	Parking Meter budget revised from \$1.33M to \$0.33M to reflect 10/6/09 Council action of rolling back parking enforcement hours from 8pm to 6pm.
Lake Merritt Parking Change proposal to \$2 for 2-hrs and \$10 for all day parking on weekdays, \$5 for all day pass on the weekends.		Yes	(40,000)	(40,000)	-	100%	New rates have been implemented; revenue budget adjusted.
Increase off-street parking lot hourly rates to the same as the meters and selected garage hourly fees (Clay St. and Dalziel garages)		Yes	300,000	300,000	-	0%	Implementation in progress: Collection begins in the second quarter.
Public education regarding parking enforcement.		Yes	-	-	-		Press release issued and Frequently Asked Questions developed; flyers distributed.

# ATTACHMENT F

## Status of Implementing Key FY 2009-11 Adopted & Amended Budget Items

### General Purpose Fund (GPF) Expenditure Items

Budget Item	Mayor Proposal?	Council Amendment?	FY 09-10 Budgeted Savings	FY 10-11 Budgeted Savings	Savings Achieved through September 30, 2009	Percent To-Date	Status
Implementation of position reductions and layoffs included in the budget.	Yes	Yes	3,600,000	3,600,000	3,600,000	100.0%	Implemented. A total of 213 employees have been affected, with 64 released through layoff or termination.
Implementing retirement 5% pick up included in union contracts.	Yes		3,300,000	3,300,000	825,000	25.0%	In process.
Implementing the Citywide mandatory business shutdown.	Yes		3,440,000	3,440,000	860,000	25.0%	Mandatory shutdown days (MBS) have been scheduled for FY09-10. Two MBS days of a scheduled 11/12 (depending on labor union) have occurred in the first quarter.
Status on the Golden Handshake retirement program.	Yes	Yes	2,265,812	2,265,812	169,935	7.5%	In process; staff reported on status at the October 13th Finance & Management Committee.
Status on the COPS grant fund	Yes		6,582,372	6,582,372	6,582,372	100.0%	Awarded \$19,747,117 for three years.
Status on the Byrne Memorial Justice Assistance Grant (JAG) grant funding and impact on OPD budget.	Yes		828,000	N/A	681,585	82.3%	City Council Reso. Indicates seeking \$3.3M for 4 years or (\$828K/year). Funding received was \$681,585 for one year.
Savings from budgeted vacancy rates.	Yes	Yes	2,300,000	2,370,000	575,000	25.0%	Vacancy factors of 3.5% for small departments and 5% for large departments (excluding sworn positions) is assumed in the budget.
Rangers -- Reinstate two		Yes	(260,000)	(260,000)	(65,000)	25.0%	Implemented.
Parks & Recreation -- Restore Oakland Fine Arts programs (one-year only)		Yes	(50,000)	-	(50,000)	100.0%	Implemented.

# ATTACHMENT F

## Status of Implementing Key FY 2009-11 Adopted & Amended Budget Items

### General Purpose Fund (GPF) Expenditure Items

Budget Item	Mayor Proposal?	Council Amendment?	FY 09-10 Budgeted Savings	FY 10-11 Budgeted Savings	Savings Achieved through September 30, 2009	Percent To-Date	Status
Library -- Do not accept proposed Branch pairing		Yes	(380,000)	(380,000)	(95,000)	25.0%	Implemented: Council did not accept branch pairing. Funding restored.
Public Works -- Addback PWA FTEs (4 Tree, 3 gardener crews that will perform litter pick-up)		Yes	(1,200,000)	(1,200,000)	(192,198)	16.0%	Implemented.
Library -- Reduce book budget by 10%, transfer FY 08-09 carryforward for supplies to Measure Q (one-time) in order to offset materials reduction		Yes	260,000	-	260,000	100.0%	Implemented.
Library -- Rent out 2nd Start facility		Yes	90,000	90,000	-	0.0%	Has not yet been rented. Real Estate is focusing on higher value rentals in this difficult real estate market.
Public Works -- Forego \$1.45m in new vehicle purchases; transfer \$200k to ORA		Yes	1,650,000	2,000,000	412,500	25.0%	Implemented.
Public Works -- Removal of 100 vehicles; eliminate vacant Equipment Mechanic and vacant Automotive Equipment Service Worker		Yes	294,160	294,160	267,686	91.0%	In process. 91 vehicles have been removed to date. Public Works expects to reach target of 100 vehicles before year-end. Positions have been eliminated.
Eliminate Take-Home Vehicles for OPD except for Commanders, Tactical Team Leaders and Intel Officers; Downgrade two Accountant III positions to Account Clerk III; Reduce O&M		Yes	80,000	80,000	80,000	100.0%	Take-Home vehicles have been turned in and position downgrade has been processed.
Police -- Eliminate Field Training Officer (FTO) Premium Pay (one-year only) due to delayed academies		Yes	916,430	-	821,930	89.7%	This was implemented and removed from the budget, however approximately \$94,500 will be needed for FTO pay for Lateral Academy Training Officers.

# ATTACHMENT F

## Status of Implementing Key FY 2009-11 Adopted & Amended Budget Items

### General Purpose Fund (GPF) Expenditure Items

Budget Item	Mayor Proposal?	Council Amendment?	FY 09-10 Budgeted Savings	FY 10-11 Budgeted Savings	Savings Achieved through September 30, 2009	Percent To-Date	Status
Police -- Transfer 4 NSCs out of GPF October 1st if City receives anticipated grant funding		Yes	270,000	360,000	-	0.0%	Grant funding did not materialize. FTEs remain funded by the General Purpose Fund.
Police -- Eliminate Facilities Manager		Yes	110,000	110,000	110,000	100.0%	Implemented.
Fire -- Employee Concessions (subject to negotiations)		Yes	6,100,000	6,100,000	6,100,000	100.0%	Implemented.
Mayor's Office -- 20% reduction out of exempt positions budget, and elimination of FY 09-10, FY 10-11 and prior year Pay-Go		Yes	411,454	367,008	44,000	10.7%	In process.
City Attorney's Office -- 10% reduction		Yes	714,790	714,790	714,790	100.0%	Reductions made for 2.0 FTE Deputy City Attorneys
Auditor -- 4.4% reduction		Yes	66,630	66,630	66,630	100.0%	Reduction in budget made.
City Administrator -- Eliminate Asst to the City Administrator (Measure Y) and authorize \$76,760 Measure Y dollars for staff support for the Measure Y Committee.		Yes	-	-	-	100.0%	Budgeted FTE reduction has been implemented.
Elected Officials -- Voluntarily take 10% annual pay compensation reduction		Yes	106,000	106,000	13,559	13%	Most of elected officials have opted for pay compensation reduction.
City Council -- 20% reduction (including elimination of FY 2009-11 Pay-Go)		Yes	430,600	280,000	107,650	25%	Implemented.
Human Resources -- Eliminate 5 FTEs (Public Service Rep, 1 HR Analyst, 2 HR Clerks, HR Mgr)		Yes	484,110	484,110	484,110	100.0%	Implemented.

## ATTACHMENT F

### Status of Implementing Key FY 2009-11 Adopted & Amended Budget Items

#### General Purpose Fund (GPF) Expenditure Items

Budget Item	Mayor Proposal?	Council Amendment?	FY 09-10 Budgeted Savings	FY 10-11 Budgeted Savings	Savings Achieved through September 30, 2009	Percent To-Date	Status
Eliminate Human Rights Commission (currently inactive)		Yes	50,000	50,000	50,000	100%	Implemented.
Marketing -- Increase Cultural Funding Program Coordinator position from 0.5 FTE to 1.0 FTE and reduce arts grants by \$55k to offset and make revenue neutral		Yes	-	-	-	100%	Implemented.
Special Events & Festivals -- Do not restore		Yes	171,500	171,500	171,500	100%	Implemented.
One Work Place Business Incentive Agreement (revenue anticipated if deal approved as proposed)		Yes	400,000	400,000	-	-	Alameda sales office has relocated to Oakland; Q2 revenue data will be first indication whether target is being met.
City/County Collaboration -- Eliminate unspent carryforward from 08/09 (one-year only)		Yes	265,000	-	265,000	100%	Implemented.
Reduce Contingency Reserves (Council and City Administrator's) by 50%		Yes	200,000	200,000	200,000	100%	Implemented.
Prefund Miscellaneous Employee portion of PERS		Yes	(422,288)	(422,288)	(104,655)	25%	Implemented.
Reduce supplies across all agencies by 20% (Finance Committee to track)		Yes	1,300,000	1,300,000	1,300,000	100.0%	Implemented.
Renegotiate outstanding contracts for 5-10% reduction (Finance Committee to track)		Yes	532,000	432,580	80,000	15.0%	Letters seeking contract concessions have been sent to all City contractors and vendors, as well as follow-up reminder and thank you letters. Nonetheless, savings achieved to date are approximately \$80,000.
Suspend repayment on old negative fund balances (one-year only)		Yes	3,000,000	-	3,000,000	100%	Implemented.
Zoo -- Reduce subsidy 10%		Yes	100,000	100,000	100,000	100%	

**ATTACHMENT F**

**Status of Implementing Key FY 2009-11 Adopted & Amended Budget Items**

**General Purpose Fund (GPF) Expenditure Items**

Budget Item	Mayor Proposal?	Council Amendment?	FY 09-10 Budgeted Savings	FY 10-11 Budgeted Savings	Savings Achieved through September 30, 2009	Percent To-Date	Status
Boating Center -- Reduce subsidy 10%		Yes	17,000	17,000	17,000	100%	Implemented, subsidy agreements executed.
Chabot Space & Science -- Reduce subsidy 10%		Yes	59,500	59,500	59,500	100%	
School of the Arts -- Reduce subsidy 50%		Yes	175,000	175,000	175,000	100%	
Hacienda Peralta -- Reduce subsidy 10%		Yes	18,000	18,000	18,000	100%	
Vietnamese Senior Services -- Reduce subsidy 10%		Yes	6,000	6,000	6,000	100%	
Cypress-Mandela Training Center -- Reduce subsidy		Yes	28,000	28,000	28,000	100%	
Symphony in the Schools -- Reduce subsidy 10%		Yes	10,000	10,000	10,000	100%	
Women's Business Initiative -- Reduce subsidy 10%		Yes	15,000	15,000	15,000	100%	
Oakland Asian Cultural Center -- Reduce subsidy 10%		Yes	10,000	10,000	10,000	100%	
CEDA -- Day Laborers Program -- Reduce 10%		Yes	19,000	19,000	19,000	100%	Implemented.
Human Services -- Academies Program -- Reduce 25%		Yes	50,000	50,000	50,000	100%	Implemented. The budget has been eliminated.
IT -- Restore City Administrator Analyst (Web Support)		Yes	(128,556)	(131,187)	(36,680)	29%	Implemented.
City Administrator -- Include initial funding for "OakStat" Performance Management system. Scheduled for September discussion in Finance Committee		Yes	(20,000)	(20,000)	(20,000)	100%	Funding has been included in adopted budget. Report on performance management process proposing to use a portion of such funds for a citizen survey was presented to the Finance & Management Committee on October 27th.
Resolution that before an Early Retirement position can be filled, City Administrator to come to CC for approval		Yes	-	-			Implemented per resolution 82236 C.M.S. on July 28, 2009.



**ATTACHMENT F**

**Status of Implementing Key FY 2009-11 Adopted & Amended Budget Items**

**General Purpose Fund (GPF) Expenditure Items**

Budget Item	Mayor Proposal?	Council Amendment?	FY 09-10 Budgeted Savings	FY 10-11 Budgeted Savings	Savings Achieved through September 30, 2009	Percent To-Date	Status
Analysis of consolidation and implementation plan of Police and Fire 911 dispatch		Yes	-	-			At the September 29th Public Safety Committee meeting, the Committee directed staff to search for potential grant funding opportunities to study the issue of efficiency in combining the Dispatch centers
Parks & Recreation -- Increase fees at Studio One in order to become cost covering		Yes	-	-			City Council granted OPR/Studio One the authority to increase fees. OPR is developing fee structures.
City Administrator to direct Port, as a department of the City, to move forward with prefunding PERS for misc. employees		Yes	-	-	-		Implemented.
Transfer Oaklanders Assistance Center from the Mayor's Office to the City Administrator's Office		Yes	-	-	-	N/A	Implemented. A total of 5.0 FTE have been transferred to the City Administrator's Office.
Funding for Instant Runoff Voter education to be added in the fall, if necessary, after more information available from the County and State		Yes	-	-			Date of election to be determined
Analysis of transfer of traffic control activities from OPD to Parking Control scheduled to Committee for discussion		Yes	-	-			

**ATTACHMENT F**

**Status of Implementing Key FY 2009-11 Adopted & Amended Budget Items**

**Changes to Other Funds**

Budget Item	Mayor Proposal?	Council amendment?	FY 09-10 Budgeted Savings	FY 09-10 Savings To-Date (through September 30, 2009)	Percent To-Date	Status
Relocate City employee parking from Clay Street and Dalziel to City Center West		Yes	233,000	-	-	As reported to the Finance & Management Committee on October 27th, employees in categories II, III, and IV will be reassigned to the basement of the Clay Street garage or Dalziel; employees in categories V and VI will be assigned to City Center West, Dalziel garage, or Clay Street basement level. Updated justification and authorization are required for all employees with reduced or free parking.
Implementing budget changes in Park Maintenance Funds	Yes					In process.
Implementing budget changes in Traffic & Transportation Funds	Yes					In process.
Clearing negatives in all funding sources.	Yes					Staff presented status report on clearing negative funds to the September 15th Finance & Management Committee meeting. The Committee directed staff to return with semiannual reports in January 2010 and September 2010. Internally, Finance & Management Agency and Budget Office staff are meeting with departments quarterly to monitor progress and provide assistance on clearing negative balances.

**Organizational Restructuring**

Create the Department of Human Resources						Implemented.
Move the Oaklanders Assistance Center to the City Administrator's Office						Implemented.
Move Marketing to the Community and Economic Development Agency.						Implemented.