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OFFICE OF THE CITY CLERK
OAKLAND

CITY OF OAKLAND

AGENDA REPORT

2010 SEP 16 PM 5:52

TO: Office of the City Administrator
ATTN: Dan Lindheim
FROM: Budget Office
DATE: September 28, 2010

RE: **Report on FY 2009-10 Fourth 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); and Overtime Analysis for the General Purpose Fund (1010) and All Funds**

SUMMARY

This report provides analysis and details on the unaudited actual revenues and expenditures in the General Purpose Fund (GPF; 1010), Landscaping and Lighting Assessment District Fund (2310), Equipment Fund (4100) and City Facilities Fund (4400) through the end of the fourth quarter of the fiscal year (June 30, 2010). The expenditure figures presented in this report are pre-audit and are not "final".. Some adjustments are reflected; others may be made during the annual audit.

General Purpose Fund (1010) preliminary results suggest that overall, the fund will end the year in a slightly better state than anticipated in May 2010. Revenues are likely to exceed expenditures by \$5.3 million. This is primarily due to the collection of one-time real estate transfer taxes and stronger sales and related tax revenue resulting from governmental incentives. The preliminary ending fund balance is \$15.4 million; this is higher than the \$10.0 million projected in May 2010. **The \$15.4 million includes \$8.3 million in unspent project balances and contract encumbrances carried forward to FY 2010-11.** The unspent carryforwards and encumbrances are for projects such as Head Start, Rent Arbitration and Public Campaign Financing, and In-Car Video Equipment Lease.

Landscaping and Lighting Assessment District Fund (2310) revenues are anticipated to exceed expenditures by \$1.1 million, compared to the balanced budget anticipated in the fourth quarter. This effectively strengthens the fund balance, reducing the negative balance to -\$5.0 million from the -\$6.2 million anticipated in May 2010. Pre-audit revenues stand at \$18.5 million, slightly more than the adjusted budget of \$18.4 million; pre-audit expenditures reached \$17.5 million, versus the fourth quarter adjusted budget of \$18.4 million. The under spending of \$1 million is primarily attributable to lower than budgeted equipment charges due to removing vehicles from active service associated with prior year staffing level reductions.

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Equipment Fund (4100) revenues are anticipated to exceed expenditures by \$2.3 million, after adjustments. This reduces the negative value of the cash balance to -\$13.2 million (excluding the asset value of the equipment) as compared with the -\$16.5 million anticipated in May 2010. The revenue amount reflects actual charges to departments for equipment maintenance.

Facilities Fund (4400) revenues are anticipated to exceed expenditures by \$2.8 million, as compared to the \$1 million shortfall anticipated in the fourth quarter. The surplus is due to two factors: (1) lower than anticipated negative interest income, and (2) savings in supplies, materials and service expenditures. The impact on the fund balance is positive, reducing the negative to -\$29.7 million versus -\$32.3 million anticipated in May 2010.

FISCAL IMPACT

This informational report presents pre-audit year-end results for the General Purpose Fund and three other key City funds for the fiscal year beginning July 1, 2009 and ending June 30, 2010. The summary table and on the following page reflects the pre-audit year-end results. It should be noted that the unaudited revenue data presented here are subject to adjustments due to the City's accrual policy and the FY 2009-10 annual audit in progress. The City's accrual policy states that revenue collection accounting data is subject to adjustments until 120 days after the close of the fiscal year. The current year's financial audit in progress is expected to be completed by November or December 2010 and may provide some additional audit adjustments that affect revenue and expenditure information. In addition, expenditures are subject to audit adjustments and are not final.

FY 2009-10 REVENUE AND EXPENDITURE ANALYSIS
Through Fourth Quarter (July 1, 2009 through June 30, 2010)

Summary (\$ in millions)

GENERAL PURPOSE FUND (1010)

	<u>FY 2009-10 Adopted Budget (July 2009)</u>	<u>FY 2009-10 Adjusted Budget</u>	<u>FY 2009-10 Q4 Year-End Forecast</u>	<u>Year-End \$ Over / (Under) v. Q3 Fcst</u>
Beginning Fund Balance	17.6	17.6	17.6	0.0
Net Revenue	421.0	425.6	432.5	6.9
Net Expenditures	421.0	425.8	427.4	1.6
Carryforwards and Encumbrances	0.0	7.3	7.3	0.0
Surplus/(Shortfall)	(0.0)	(0.2)	5.1	8.5
Ending Fund Balance	17.6	10.0	15.4	5.3

LANDSCAPING & LIGHTING ASSESSMENT DISTRICT FUND (2310)

Beginning Fund Balance	(6.0)	(6.0)	(6.0)	0.0
Net Revenue	18.4	18.4	18.5	0.1
Net Expenditures	18.4	18.4	17.4	(1.0)
Carryforwards and Encumbrances	0.0	0.2	0.2	0.0
Surplus/(Shortfall)	0.0	0.0	1.1	(0.8)
Ending Fund Balance	(6.0)	(6.2)	(5.1)	1.1

EQUIPMENT FUND (4100)

Beginning Cash Balance	(15.5)	(15.5)	(15.5)	0.00
Net Revenue	16.7	16.7	17.9	1.2
Net Expenditures	14.7	17.6	15.6	(2.0)
Net Change in Assets and Liabilities	0.0	0.0	0.0	0.0
Surplus/(Shortfall)	1.9	(0.9)	2.3	3.2
Ending Cash Balance	(13.6)	(16.5)	(13.2)	3.2

FACILITIES FUND (4400)

Beginning Cash Balance	(31.3)	(31.3)	(31.3)	0.00
Net Revenue	21.8	21.8	23.6	1.8
Net Expenditures	22.2	22.8	21.3	(1.5)
Net Change in Assets and Liabilities	0.0	0.0	0.0	0.0
Surplus/(Shortfall)	(0.4)	(1.0)	2.3	3.3
Ending Cash Balance	(31.8)	(32.3)	(29.0)	3.3

DISCUSSION

A. GENERAL PURPOSE FUND

(Attachments A-1 and A-2)

REVENUE HIGHLIGHTS

The FY 2009-10 adjusted revenue budget for the General Purpose Fund is \$425.6 million. Pre-audit year-end actuals are \$432.5 million, \$6.9 million over budget.

The unaudited variances in each revenue categories are shown below:

- Real Estate Transfer Tax: (over budget \$9.7 million);
- Sales Tax: (over budget \$2.4 million);
- Business License Tax: (over budget \$2.3 million);
- Utility Consumption Tax: (over budget \$0.6 million);
- Parking Tax: (over budget \$0.4 million);
- Property Tax (over budget \$0.9 million);
- Vehicle License Fee: (over budget \$0.2 million);
- License & Permits: (over budget \$0.1 million);
- Transient Occupancy Tax: (at budget);
- Grants & Subsidies (under budget \$0.3 million);
- Interest Income: (under budget \$0.8 million);
- Fines & Penalties: (under budget \$1.1 million);
- Service Charges: (under budget \$1.8 million);
- Miscellaneous: (under budget \$0.4 million); and
- Fund Transfers: (under budget \$5.3 million)

Attachment A-1 provides details of pre-audited revenue collection in comparison to budget. Highlights are provided below.

Property Tax (+ \$0.9 million)

Property Tax, the largest source of revenue to the City's General Purpose Fund, is expected to end the year \$0.9 million above the budgeted amount of \$129.8 million. Property Tax is budgeted at \$125.2 million for the current year, FY 2010-11. The decrease in budget is line with the County's projected decline in assessed valuation of 3.2 percent.

Sales Tax (+\$2.4 million)

Sales Tax revenue received through the fourth quarter totaled \$35.8 million, \$2.4 million higher than the budgeted amount of \$33.4 million. While there has been a continuing decline in consumer spending, rising fuel prices, stimulus rebates for energy-related purchases, inventory re-building by retailers and manufacturers have contributed to a small gain in sales tax revenue during FY 2009-10. This trend is expected to wind down as various federal stimulus and tax incentive programs are phased out. The current State fiscal problems, high unemployment, and a continued slump in construction activity will negatively impact sales tax receipts in the next year. Sales Tax revenue for FY 2010-11 is budgeted at \$36.1 million, reflecting a nearly flat rate of growth to FY 2009-10.

Vehicle License Fee (VLF) (+\$0.2 million)

Vehicle License Fee revenue received through the fourth quarter totaled \$1.3 million, \$0.2 million higher than the budgeted amount of \$1.1 million. The difference is likely due to increased car sales fueled by stimulus rebates. VLF revenue for FY 2010-11 is budgeted at \$1.1 million.

Business License Tax (BLT) (+\$2.3 million)

Business License Tax revenue received through the fourth quarter totaled \$54.4 million, \$2.3 million higher than the budgeted amount of \$52.1 million. This included a \$4.3 million lien (delinquent payments) receivable forwarded to the Alameda County for inclusion on the FY 2010-11 tax roll. The FY 2010-11 budget is \$50.8 million. The decrease anticipated for FY 2010-11 excludes one-time lien revenue identified in FY 2009-10.

Utility Consumption Tax (+\$0.6 million)

Utility Consumption Tax revenue received through the fourth quarter totaled \$51.1 million, \$0.6 million higher than the budgeted amount of \$50.5 million. The slight surplus is due to higher energy and cable television consumption than anticipated. Staff estimates that revenues for the current FY 2010-11 will remain nearly flat at \$50.8 million.

Real Estate Transfer Tax (RETT) (+\$9.7 million)

RETT revenue received through the fourth quarter totaled \$38.2 million, \$9.7 million higher than the budgeted amount of \$28.5 million. The positive variance was due to a number of one-time large commercial transactions that occurred during the last quarter of FY 2009-10. The largest transaction of \$5 million was related to the transfer of the Shorenstein property, which was anticipated for FY 2010-11 but occurred in FY 2009-10. This surplus will be offset by lower miscellaneous revenues (see the discussion below). The FY 2010-11 RETT budget is currently at \$33.5 million, but will be adjusted to \$28.5 million to reflect the removal of \$5 million in one-time transfers anticipated for FY 2009-10.

Transient Occupancy Tax (TOT) (at budget)

Transient Occupancy Tax revenue received through the fourth quarter totaled \$8.5 million, which was the adjusted budgeted amount. The current economic conditions are reducing travel

and lodging; TOT revenue is not expected to significantly change for this revenue category in the current year, FY 2010-11. The FY 2010-11 budget is \$8.6 million, reflecting continuing weakness in consumer spending.

Parking Tax (+\$0.4 million)

Parking Tax revenue received through the fourth quarter totaled \$7.5 million, \$0.4 million higher than the budgeted amount of \$7.2 million. The difference is likely due to the recent collection of delayed parking tax revenues. The FY 2010-11 budget is \$7.5 million, flat to the prior fiscal year.

Licenses & Permits (+\$0.1 million)

Licenses & Permits revenue received through the fourth quarter totaled \$0.7 million, \$0.1 million more than the budgeted amount of \$0.6 million. The FY 2010-11 budget is \$0.7 million.

Fines and Penalties Excluding Parking Citations (-\$1.1 million)

Fines & Penalties revenue received through the fourth quarter totaled \$0.7 million, \$1.1 million lower than the budgeted amount of \$1.8 million. The under collection is due to posting of penalty revenues to their respective revenue categories (for example, property, parking taxes etc.) and are largely offset by higher than budgeted revenues reported for those categories.

Service Charges Excluding Parking Meters (-\$1.8 million)

Service Charges excluding parking meter revenue collected totaled \$32.43 million, \$1.8 million less the budgeted amount of \$34.3 million. Over \$1 million of the under collection is due to lower revenue from the Port. An additional \$0.4 million in under collection was in Gas and Electric Franchise payments due to cooler weather and reduced usage.

Parking revenues:

Parking Meters: (+\$25,000)

Parking Citations (-\$0.1 million)

Parking Meter revenue collected totaled \$12.37 million, \$25,000 above the budgeted amount of \$12.34 million.

Parking citation revenue collected totaled \$26.32 million, \$0.1 million below the budgeted amount of \$26.4 million. The FY 2010-11 budget is \$32 million, reflecting anticipated additional revenue from the new parking management contract due to an increased collection rate.

Interest Income (-\$0.8 million)

Interest Income received through the fourth quarter totaled \$0.8 million, \$0.8 million lower than the budgeted amount of \$1.6 million. Falling interest rates have contributed to the decrease. The

FY 2010-11 budget is \$1.6 million, but will be adjusted when preparing the first quarter FY 2010-11 revenue and expenditure report to reflect current market rates.

Grants and Subsidies (-\$0.3 million)

This revenue includes grants that are authorized and approved by the City Council during the fiscal year, and cannot be deposited into any special grant fund. Also included in this category are any State-Mandated reimbursements received. Grants and Subsidies received through the fourth quarter totaled \$2 million, \$0.3 million lower than the budgeted amount of \$2.3 million. The cooler weather resulted in reduced Fire Strike Team activities and lower subsidy receipts. The FY 2010-11 budget is \$0.2 million.

Miscellaneous Revenue (-\$0.40 million)

Miscellaneous revenue consists of land sales, tax revenue anticipation note (TRAN) premium, and miscellaneous income for the City. The FY 2009-10 collection was \$7.7 million, -\$0.4 million lower than the budgeted amount of \$8.1 million. The shortfall is due primarily to the decline in property market value.

Fund Transfers (-\$5.3 million)

Fund Transfers received through the fourth quarter totaled \$21.9 million, \$5.3 million lower than the budgeted amount of \$27.1 million. The variance is due to reflecting just half of the anticipated deferred pension credit revenue in FY 2009-10, rather than the full adopted amount of \$10.4 million. This was done to specifically offset the over-collection of the RETT revenue (see above). The other half or \$5.2 million of deferred pension credit revenue will be recognized in FY 2010-11.

The \$21.9 million adjusted budget in the Fund Transfers category this fiscal year includes the following components:

- \$0.1 million payment from the Golf Course Fund (ongoing)
- \$0.6 million payment from the Sewer Service Fund (ongoing)
- \$4.57 million transfer from Capital Trust funds (one-time)
- \$11.2 million transfer from Pension Annuity Fund (ongoing but decreasing)
- \$0.3 million transfer from Garage Fund (ongoing)
- \$10.4 million use of deferred pension credits (one-time)

The FY 2010-11 budget is \$12.6 million, reflecting a discontinuation of one-time transfers.

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, \$7.3 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. \$8.3 million in unspent project balances and contract encumbrances has carried over from FY 2009-10 to FY 2010-11; the anticipated FY 2010-11 beginning fund balance of \$15.4 million is net of these carryforward and encumbrance balances.

EXPENDITURE HIGHLIGHTS

As outlined in *Attachment A-2*, the General Purpose Fund (GPF) expenditure projection through June 30, 2010 is \$427.6 million. The FY 2009-10 Q4 Amended Budget was \$425.8 million thus the net over-spending city-wide is \$1.6 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 savings or overspending in the GPF at year-end. Departments that were at budget (e.g., Mayor's Office, OPR, DIT, DHS, Library) are not detailed.

City Council

The City Council expenditures reached \$3.2 million compared to the Adjusted Budget of \$3.4 million for a savings of \$0.2 million. Savings are due to under-expenditures in personnel services, mainly in the District 6 Council Office.

City Administrator

The City Administrator's Office has spent \$6 million compared to the Adjusted Budget of \$6.5 million. The \$0.4 million under-spending is due to vacant positions and the filling of vacancies later in the year.

City Attorney

The Office of the City Attorney has spent \$3.7 million compared to the Adjusted Budget of \$3.6 million. The \$0.1 million over-expenditure is due to unbudgeted step and merit increases, acting pay for attorneys, and low levels of paid leave-taking. Per the deputy city attorney memorandum of understanding, all eligible attorneys received the minimum 2.5% merit increase per year.

City Auditor

The Office of the City Auditor has spent \$1.38 million compared to the Adjusted Budget of \$1.54 million, for a savings of \$0.16 million. Savings are primarily due to unspent Whistleblower project funds. To meet the June 24, 2010 reduction target identified in the amended budget, the Whistleblower project carry forward was reduced by \$0.18 million.

City Clerk

The Office of the City Clerk has spent \$3.4 million compared to the Adjusted Budget of \$3.5 million, saving \$0.1 million. Savings are primarily attributed to two authorized positions (Citywide Records Manager and Assistant City Clerk) being vacant for the majority of the fiscal year.

Contracting & Purchasing

Contracting & Purchasing has spent \$1.93 million compared to the Adjusted Budget of \$1.91 million, overspending slightly due to insufficient vacancy savings.

Finance & Management

The Finance and Management Agency has spent \$20.3 million compared to the Adjusted Budget of \$20.5 million, resulting in savings of \$0.2 million. Savings are primarily due to salary savings in the Parking Division.

Human Resources

The Department of Human Resources Management has spent \$4.2 million compared to the Adjusted Budget of \$3.8 million, overspending by \$0.5 million. Overspending is primarily due to unrealized retirement and vacancy savings, as well as insufficient leave-taking.

Police Services (OPD)

Police Services exceeded its Adjusted Budget by \$3.6 million. The primary drivers of this over expenditure are higher than budgeted expenses in the equipment internal service fund (\$2.3 million) and lower than anticipated attrition which caused personnel costs to exceed budget (\$1.3 million).

Fire Services

Fire Services has spent \$97.5 million compared to the Adjusted Budget of \$98.1 million, saving \$0.6 million. Of the total, \$0.2 million was due to savings in Airport personnel which is offset by lower revenue collection and \$0.4 million in other miscellaneous contracts and supplies. It is important to note that while overtime was overspent, overall personnel services expenditures for Fire were under budget.

Museum

Museum has spent \$6.2 million compared to the Adjusted Budget of \$6.3 million, saving \$0.1 million. The under-spending is primarily due to lower debt expense for the Lancaster Building.

Community & Economic Development Agency (CEDA)

CEDA is projected to spend \$3.2 million compared to the Adjusted Budget of \$3.3 million. The \$0.1 million savings is due primarily to lower than anticipated lease payments

Non-Departmental

The Non-Departmental unit has unspent appropriation of \$0.5 million out of an Adjusted Budget of \$50.7 million. The variance is primarily comprised of under spending in the City's insurance premiums, and over-recoveries of Central Service Overhead.

B. OVERTIME

(Attachment B-1)

Attachment B provides details on Citywide 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 \$9.6 million and Police Department spending of \$13.1 million). While Fire (OFD) overtime spending is greater than budgeted, overall personnel costs remain within budget. OFD fills mandatory shifts with overtime instead of hiring additional sworn personnel, thereby creating savings over a fully loaded salary. Police (OPD) spending was reduced to \$13.1 million. This compares with \$16.6 million in FY 2008-09 and the second quarter FY 2009-10 projection of \$14.3 million. Of the \$13.1 million OPD overtime spending, approximately \$9 million is MOU mandated.

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 million. If they become available, one-time revenues are recommended to erase the negative balance; without one-time revenues and controlled spending, the negative fund balance will likely grow. As a result of increasing costs, the LLAD fund will require further cuts to services and positions in future years unless an alternative revenue source is identified.

REVENUE HIGHLIGHTS

Revenues are estimated to come in at the budgeted amount of \$18.5 million, a \$0.1 million increase from prior period projections.

EXPENDITURE HIGHLIGHTS

Year-end actual expenditures are estimated at \$17.4 million, compared to the adjusted budget of \$18.4 million. The appropriation for vehicle maintenance was under spent due to the removal of vehicles from active service associated with staff reductions that have occurred over the past few years.

D. EQUIPMENT FUND

(Attachments D-1 and D-2)

The Equipment Fund is an Internal Service Fund (ISF). The Equipment Services Division (ESD) of the Public Works Agency (PWA) is responsible for 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

Per audited actuals, the beginning negative cash balance for FY 2009-10 was \$15.2 million. This negative cash position is anticipated to decrease by \$1.8 million due a slight surplus in revenues and adjustments for depreciation. Proprietary funds like the ISFs are presented on a cash basis based on transactions in a given period, therefore, anticipated carryforward project and encumbrance balances are not reflected in FY 2009-10 projections.

REVENUE HIGHLIGHTS

FY 2009-10 revenues for the Equipment Fund are budgeted at \$16.7 million; year-end actual revenues are estimated to be \$17.9 million. The variance of \$1.2 million is primarily due to (1) unanticipated service charges, and (2) work order revenues for unanticipated repairs to vehicles/equipment. While the actual revenues exceeded budgeted revenues, they are in-line with actual expenditures in the fund. The primary source of revenue for the Equipment Fund is internal service charges to outside departments. The internal service charge component is expected to realize above budget for FY 2009-10, as revenue is based on charging departments for their actual equipment usage. See *Attachment D-1* for Equipment Fund revenue details.

EXPENDITURE HIGHLIGHTS

The Equipment Fund adjusted operating expenditures are budgeted at \$17.6 million; year-end expenditures are estimated to reach \$15.6 million. Overall, the expenditures in the Equipment Fund were in line with the revenues received, with a surplus of \$2.3 million, which will contribute to improving the negative balance of the fund. The revenue collected reflects actual costs expended by the Equipment Services Division and charge backs to departments and funds for the maintenance of the City's fleet and equipment.

E. FACILITIES FUND

(Attachments E-1 and E-2)

The Facilities Fund is also an Internal Service Fund (ISF). 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. The Parks and Building Services Division provides routine building maintenance of park buildings, fire stations, day care and senior centers, and other miscellaneous building structures including parking lots. These services include maintenance and repair of all structural, mechanical, electrical, painting, and engineering systems, including routine, emergency and vandalism-related service requests.

CASH BALANCE

Since FY 2002-03, the negative cash balance has increased from \$7.9 million to \$31.3 million due to multiple years of budgetary imbalances. The fund is currently on a "repayment schedule;" its negative balance decreased by \$3.3 million at year-end due to two factors: (1) lower than anticipated negative interest income and (2) savings in the areas of supplies and materials and service expenditures.

Proprietary funds like the ISFs are presented on a cash basis based on transactions in a given period, therefore, anticipated carryforward project and encumbrance balances are not reflected in FY 2009-10 projections.

REVENUE HIGHLIGHTS

Revenue for the Facilities Fund reached \$23.6 million, \$1.8 million more than the budgeted amount primarily due to lower than expected negative interest income resulting from low interest rates. 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 stood at \$21.3 million, below budget by \$1.5 million. The savings is primarily due to unspent operations and maintenance appropriations in construction and electrical supplies and materials, and service expenditures such as utilities.

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.

Respectfully submitted,



CHERYL L. TAYLOR
Budget Director

Prepared by:
Budget Office staff

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*
- A-3: *General Purpose Fund Delineation of Projected Year-End Deficit*
- B: *Overtime Analysis*
- C-1: *Landscape and Lighting Assessment District Fund Revenues*
- C-2: *Landscape and Lighting Assessment District Fund Expenditures*
- D-1: *Equipment Fund Revenues*
- D-2: *Equipment Fund Expenditures*
- E- 1: *Facilities Fund Revenues*
- E- 2: *Facilities Fund Expenditures*

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Finance & Management Committee
September 28, 2010

FY 2009-10 REVENUE AND EXPENDITURE ANALYSIS
Through Fourth Quarter (July 1, 2009 through June 30, 2010)
GENERAL PURPOSE FUND REVENUES (\$ in millions)

Revenue Category	FY 2008-09 Q4 Adjusted Budget	FY 2008-09 Q4 Actuals	FY 2008-09 Percent to Date	FY 2008-09 Audited Year- End Actuals	FY 2009-10 Adopted Budget	FY 2009-10 Adjusted Budget	FY 2009-10 Q4 YTD Actuals	FY 2009-10 Q4 Percent to Date	FY 2009-10 Q4 Year-End Forecast	Year-End Over / (Under) Adj. Budg.	Explanation of Over / (Under) Collection Compared to Q3 Forecast	Yr-to-Yr Growth Q4 to Q4	Yr-to-Yr Growth Yr-End to Yr-End
PROPERTY TAX	134.5	134.5	100.0%	134.47	130.20	129.8	129.2	99.5%	130.7	0.9	\$1.5M in year-end adjustment will be posted following completion of audit.	-3.9%	-2.8%
SALES TAX	46.6	46.1	99.0%	46.12	41.73	33.4	33.4	100.0%	35.8	2.4	Surplus due to higher fuel prices, stimulus rebates.	-27.5%	-22.3%
VEHICLE LICENSE FEE (VLF) - TAX & BACKFILL	1.1	1.3	117.5%	1.28	1.09	1.1	1.3	114.8%	1.3	0.2		-2.4%	-2.4%
BUSINESS LICENSE TAX	53.0	54.3	102.4%	54.29	52.00	52.1	50.1	96.1%	54.4	2.3	Reflects accrual of \$4.3M for liens.	-7.7%	0.2%
UTILITY CONSUMPTION TAX	54.0	52.7	97.6%	52.70	54.45	50.5	51.1	96.5%	51.1	0.6		-3.0%	-3.0%
REAL ESTATE TRANSFER TAX	32.6	34.3	105.1%	34.27	27.39	28.5	38.3	127.4%	38.2	9.7	Surplus is comprised of \$5.3 M increase from Shorestein property sale (one-time revenue offsets undercollection of \$5.3M under the Fund Transfer category below); \$1.7 M from Port / City & Ports of America transaction; federal homebuying incentives; and conservative budgeting. \$1.2 M in lien receivables included in forecast.	6.0%	11.5%
TRANSIENT OCCUPANCY TAX	10.1	10.6	104.9%	10.6	10.1	8.4	8.5	100.4%	8.5	0.0		-20.1%	-20.1%
PARKING TAX	7.1	7.7	107.5%	7.7	8.1	7.2	7.5	105.1%	7.5	0.4		-1.7%	-1.7%
LICENSES & PERMITS	1.3	1.3	97.9%	1.3	1.4	0.6	0.7	49.9%	0.7	0.1		-43.8%	-43.8%
FINES & PENALTIES	25.0	25.7	102.8%	25.7	29.5	28.2	27.1	91.3%	27.1	(1.1)	Property and real estate transfer penalties reported under their respective tax categories.	5.3%	5.3%
INTEREST INCOME	2.0	1.7	85.3%	1.7	2.0	1.8	0.8	49.8%	0.8	(0.8)	Near zero interest rate and low investment balance.	-52.2%	-52.2%
SERVICE CHARGES	45.9	43.9	95.5%	43.9	49.2	46.8	45.2	94.9%	44.8	(1.8)	Port reimbursements lower by \$1M. PG&E franchise revenue lower by \$0.4M due to cooler weather.	3.1%	2.2%
GRANTS & SUBSIDIES	3.6	4.3	119.4%	4.3	0.0	2.3	2.0	0%	2.0	(0.3)	\$0.37M less revenue for Fire strike team activities due to cool weather.	-54.7%	-54.7%
MISCELLANEOUS	11.5	11.3	98.3%	11.3	0.8	8.1	5.4	386.9%	7.7	(0.4)	Shortfall due primarily to decline in property market value.	-52.2%	-31.6%
FUND TRANSFERS	38.6	38.7	100.1%	38.7	13.0	27.1	16.7	97.0%	21.9	(5.3)	Shortfall is offset by one-time increase in Real Estate Transfer Tax for Shorestein sale.	-100.0%	-43.5%
Net Revenue	\$467.0	\$468.2	100.3%	468.2	421.0	\$425.6	\$415.3	100.6%	\$432.5	\$6.9		-100.0%	-7.6%
DRAWDOWN FROM FUND BALANCE TO FUND PRIOR YEAR ENCUMBRANCES & PROJECT CARRYFORWARDS				9.6		7.3		0.0%	7.3	0.00			-23.5%
Gross Revenue	\$467.0	\$468.2	100.3%	477.8		\$432.9	\$415.3	98.9%	\$439.9	\$6.9		-100.0%	-7.9%

FY 2009-10 REVENUE AND EXPENDITURE ANALYSIS
Through Fourth Quarter (July 1, 2009 through June 30, 2010)
GENERAL PURPOSE FUND EXPENDITURES (\$ in millions)

Agency / Department	FY 2008-09 Q4 Adjusted Budget	FY 2008-09 Q4 Actuals	FY 2008-09 Audited Year- End Actuals	FY 2009-10 Adopted Budget	FY 2009-10 Adjusted Budget	FY 2009-10 Q4 Actuals	Percent of Adj. Budget	FY 2009-10 Q4 Year-End Forecast	Year-End \$ (Over) / Under Adj. Budget	Explanation of (Overspending) / Savings Compared to Adjusted Budget	Yr-to-Yr Growth Q4 to Q4	Yr-to-Yr Growth Yr- End to Yr-End
MAYOR	2.7	2.8	2.8	1.80	1.8	1.8	100.0%	1.8	0.0		-37.5%	-37.4%
CITY COUNCIL	3.9	3.3	3.3	3.25	3.4	3.0	87.8%	3.2	0.2	Savings largely attributed to underspending in District B.	-9.5%	-2.6%
CITY ADMINISTRATOR	6.8	7.0	6.9	6.50	6.5	5.9	90.7%	6.1	0.4	Savings is largely attributed to vacancies.	-15.8%	-11.8%
CITY ATTORNEY	8.1	5.9	5.9	3.64	3.8	3.7	104.1%	3.7	(0.1)	Overage due to unbudgeted merit increases and insufficient leave-taking.	-37.0%	-37.1%
CITY AUDITOR	1.9	1.8	1.6	1.34	1.54	1.31	85.2%	1.38	0.2	Savings are a result of unspent Whistleblower project funds.	-17.8%	-13.4%
CITY CLERK	2.6	1.9	1.9	2.63	3.5	2.4	69.0%	3.4	0.1	Savings primarily attributed to Citywide Records Manager and Assistant City Clerk positions being vacant for majority of the fiscal year.	30.2%	82.1%
CONTRACTING & PURCHASING	1.9	1.9	1.9	1.87	1.9	2.1	109.1%	2.1	(0.2)	Over spending is associated with insufficient vacancies.	6.4%	6.4%
INFORMATION TECHNOLOGY	9.1	10.3	10.3	8.00	8.0	7.9	99.4%	7.9	0.0		-23.2%	-22.9%
FINANCE & MANAGEMENT	24.3	23.3	23.4	18.22	20.5	20.4	99.4%	20.3	0.2	Savings primarily attributed to salary savings in the Parking Division.	-12.5%	-13.1%
HUMAN RESOURCES	4.9	5.9	5.9	3.82	3.8	4.2	112.0%	4.2	(0.5)	Overage due to unrealized retirement savings and insufficient vacancies.	-28.0%	-28.1%
POLICE SERVICES	201.6	206.3	206.3	183.32	187.4	191.0	101.9%	191.0	(3.8)	Overexpenditure occurred primarily in unrealized attrition savings (\$1.3M) and higher vehicle maintenance charges (\$2.3 M).	-7.4%	-7.4%
FIRE SERVICES	107.3	105.1	105.1	97.6	98.1	97.5	99.4%	97.5	0.6	Savings is primarily from personnel savings in Airport, which is offset by less revenue from the Port of Oakland.	-7.3%	-7.3%
MUSEUM	6.0	6.5	6.5	6.3	6.3	6.2	98.9%	6.2	0.1	Underspending is associated with lower debt expense for the Lancaster Building.	-4.7%	-4.6%
LIBRARY SERVICES	10.6	10.6	10.6	10.9	9.1	9.1	99.7%	9.1	0.0		-14.1%	-14.1%
PARKS & RECREATION	13.0	13.0	13.0	12.7	12.8	12.8	100.0%	12.8	0.0		-1.0%	-1.0%
HUMAN SERVICES	7.1	5.8	5.8	5.8	6.5	5.4	83.3%	6.5	0.0		-7.0%	11.5%
PUBLIC WORKS	2.4	2.6	2.6	4.4	3.9	3.9	100.4%	3.9	(0.0)		46.4%	46.4%
COMM & ECON DEVELOPMENT	2.7	2.1	2.1	3.1	3.3	3.1	94.3%	3.2	0.1	Savings primarily resulted from underspending in Real Estate leases.	45.4%	49.5%
NON-DEPARTMENTAL	61.6	60.4	60.1	45.4	50.7	45.2	89.2%	50.2	0.5	Savings from lower lease repayment costs and underspending in the City's insurance premiums.	-25.2%	-16.6%
SUBTOTAL	478.5	476.4	476.1	420.6	432.5	426.9	98.7%	434.4	(1.9)		-10.4%	-8.8%
CAPITAL IMPROVEMENT PROGRAM	1.3	0.8	0.8	0.4	0.7	0.5	69.5%	0.4	0.3		-36.3%	-51.5%
GROSS EXPENDITURES	\$479.8	\$477.1	\$476.8	421.0	\$433.2	\$427.3	98.7%	\$434.8	\$(1.6)		-10.4%	-8.8%
PROJECT CARRYFORWARDS					7.3	6.2	0%	7.3	0.0		0.00	
NET EXPENDITURES	\$479.8	\$477.1	\$476.8	421.0	\$425.8	\$421.2	0%	\$427.4	\$(1.6)		0.00	-10.36%

Attachment B

FY 2009-10 REVENUE AND EXPENDITURE ANALYSIS
 Through Fourth Quarter (July 1, 2009 through July 19, 2010)

OVERTIME ANALYSIS (in Dollars)

GENERAL PURPOSE FUND

Agency / Department	FY 2008-09 Q4 Adjusted Overtime Budget	FY 2008-09 Q4 Overtime Actuals	FY 2008-09 Overtime Percent To Date	FY 2008-09 Audited Year-End Overtime Actual	FY 2009-10 Adopted Budget	FY 2009-10 Q4 Amended Budget (April 2010)	FY 2009-10 Q4 Overtime Actual	FY 2009-10 Percent Exp To Date	FY 2009-10 Year-End Overtime Estimate	Year-End \$ (Over) / Under Adjusted Budget	Explanation of Over / (Under) Spending	Yr-to-Yr Growth Q4 to Q4	Yr-to-Yr Growth Yr-End to Yr- End
MAYOR	8,414	0	0.0%	0	8,960	8,960	203	2%	203	8,757		0.0%	0.0%
CITY COUNCIL	0	113	0.0%	113	0	0	203	0%	203	(203)		80.3%	80.3%
CITY ADMINISTRATOR	707	25,969	3670.9%	25,969	0	0	6,325	0%	6,325	(6,325)	Overtime spending is associated Comp time earned in the Citizen's Police Review Board division	-75.6%	-75.6%
CITY ATTORNEY	(534)	19,746	-3700.9%	19,746	(570)	(570)	1,029	-180.6%	1,029	(1,569)	Mandatory attendance by claims investigators and paralegals to small claims hearings held at night.	-94.8%	-94.8%
CITY AUDITOR	0	2,350	0.0%	2,350	0	0	0	0%	0	0		-100.0%	-100.0%
CITY CLERK	44,895	30,091	67.0%	30,091	46,280	46,280	23,434	50.6%	23,434	22,846		-22.1%	-22.1%
CONTRACTING & PURCHASING	0	2,540	0.0%	2,540	0	0	730	0%	730	(730)	Overtime is associated with procure to pay system implementation	-71.3%	-71.3%
INFORMATION TECHNOLOGY	1,856	55,927	3013.5%	55,927	2,040	2,040	34,248	1678.8%	34,248	(32,208)	Overtime is due to off-hour IT support to Public Safety. Overtime consists of support during outages on off hours as well as weekend maintenance work on applications and servers which cannot be performed during regular business hours.	-38.8%	-38.8%
FINANCE & MANAGEMENT	88,750	112,657	126.9%	112,657	98,220	98,220	141,078	143.6%	141,078	(42,858)	Spending associated with vacancies and workload issues in the cost-covered areas of liens collections and parking enforcement; met with salary savings	25.2%	25.2%
HUMAN RESOURCES	23,849	3,295	13.8%	3,295	26,390	26,390	3,849	14.6%	3,849	22,541		16.8%	16.8%
POLICE SERVICES	15,109,128	16,633,760	110.1%	16,633,760	11,669,430	11,714,537	13,147,356	112.7%	13,147,356	(1,477,926)	Overspending in OT is driven by higher than anticipated special events OT, NSA mandated (span of control) backfill, staffing shortages in Communications division and directives requiring increased use of Homicide, Targeted Enforcement Task Force and Assault resources.	-21.0%	-21.0%
FIRE SERVICES	4,523,624	12,195,926	269.6%	12,195,926	135,990	534,198	9,629,352	7080.9%	9,629,352	(9,493,362)	Overspending in OT offset by savings in Personnel and O&M	-21.0%	-21.0%
MUSEUM	17,706	28,513	161.0%	28,513	19,250	19,250	25,311	131.5%	25,311	(6,061)	Over time is associated with security and custodial services.	-11.2%	-11.2%
LIBRARY SERVICES	5,662	2,174	38.4%	2,174	6,260	6,260	3,665	58.5%	3,665	2,595	Over time is associated with branch and main library services	68.6%	68.6%
PARKS & RECREATION	0	14,779	0.0%	14,779	0	0	6,402	0%	6,402	(6,402)	Over time is associated with recreation center services and security services	-56.7%	-56.7%
HUMAN SERVICES	(4,578)	6,764	-147.7%	6,764	0	0	10,546	0%	10,546	(10,546)	OT spending associated with accounting functions related to audits and Senior Center activities	55.9%	55.9%
PUBLIC WORKS	27,351	32,586	119.1%	32,586	27,480	27,480	106,211	386.5%	106,211	(78,731)	OT spending related to maintenance services in the Tree Services division.	225.9%	225.9%
COMMUNITY & ECONOMIC DEV	0	1,246	0.0%	1,246	290	290	3,284	1132.4%	3,284	(2,994)		163.5%	163.5%
NON-DEPARTMENTAL	408	408	100.0%	408	0	0	0	0%	0	0		-100.0%	-100.0%
CAPITAL IMPROVEMENT PROGRAM	0	130	0.0%	130	0	0	0	0%	0	0		-100.0%	-100.0%
TOTAL	\$19,847,239	\$29,168,974	147.0%	\$29,168,974	\$12,040,020	\$12,483,335	\$23,143,227	192.2%	\$23,143,227	(\$11,103,207)		-20.7%	-20.7%

Attachment B

FY 2009-10 REVENUE AND EXPENDITURE ANALYSIS
Through Fourth Quarter (July 1, 2009 through July 19, 2010)

OVERTIME ANALYSIS (in Dollars)

ALL FUNDS													
Agency / Department	FY 2008-09 Q4 Adjusted Overtime Budget	FY 2008-09 Q4 Overtime Actuals	FY 2008-09 Overtime Percent To Date	FY 2008-09 Audited Year-End Overtime Actual	FY 2009-10 Amended Budget	FY 2009-10 Q4 Adjusted Budget	FY 2009-10 Q4 Overtime Actual	FY 2009-10 Percent Exp To Date	FY 2009-10 Year End Overtime Estimate	Year-End \$ (Over/ Under Adjusted Budget)	Explanation of Over / (Under) Spending	Yr-to-Yr Growth Q4 to Q4	Yr-to-Yr Growth Yr-End to Yr- End
MAYOR	8,414	0	0.0%	0	8,960	8,960	203	2.3%	203	8,757		0.0%	0.0%
CITY COUNCIL	0	113	0.0%	113	0	0	203	0%	203	(203)		80.3%	80.3%
CITY ADMINISTRATOR	33,862	118,357	343.6%	118,357	0	37,596	62,193	0%	62,193	(62,193)	Overtime spending is associated with KTOP production and "Weed and Seed" under Neighborhood Services	-46.5%	-46.5%
CITY ATTORNEY	(524)	19,746	-3700.9%	19,746	(570)	(570)	5,261	-923.0%	5,261	(5,831)	Mandatory attendance by claims investigators and paralegals to small claims hearings held at night.	-73.4%	-73.4%
CITY AUDITOR	0	2,369	0.0%	2,369	0	0	0	0%	0	0		-100.0%	-100.0%
CITY CLERK	44,895	30,091	67.0%	30,091	46,280	46,280	34,914	75.4%	34,914	11,366		16.0%	16.0%
CONTRACTING & PURCHASING	2,712	4,627	170.6%	4,627	2,890	2,890	2,481	85.8%	2,481	409	Spending associated with procure to pay implementation and purchasing functions.	-46.4%	-46.4%
INFORMATION TECHNOLOGY	10,002	87,506	874.9%	87,506	10,710	10,710	57,693	538.7%	57,693	(46,983)	Overtime is due to off-hour IT support to Public Safety. Overtime consists of support during outages on off hours as well as weekend maintenance work on applications and servers which cannot be performed during regular business hours.	-34.1%	-34.1%
FINANCE & MANAGEMENT	91,067	128,234	138.6%	128,234	100,710	100,710	193,751	192.4%	193,751	(93,041)	Spending associated with vacancies and workload issues in the cost-covered areas of liens collections and parking enforcement, met with salary savings	53.5%	53.5%
HUMAN RESOURCES	23,849	10,065	42.2%	10,577	26,390	26,390	5,926	22.5%	5,926	20,464		-41.1%	-44.0%
POLICE SERVICES	18,126,303	18,582,955	102.5%	18,582,955	12,542,210	15,384,392	15,385,378	122.7%	15,395,378	(2,853,168)	Over spending in OT is driven by higher than anticipated reimbursable special events OT, NSA mandated (span of control) backfill, staffing shortages in Communications division and directives requiring increased use of Homicide, Targeted Enforcement Task Force and Assault.	-17.2%	-17.2%
FIRE SERVICES	8,867,685	16,533,656	186.4%	16,533,656	4,256,520	4,697,460	13,967,813	328.2%	13,967,813	(9,711,293)	Over spending in OT offset by savings in Personnel and O&M	-15.5%	-15.5%
MUSEUM	58,917	30,844	52.4%	30,844	63,120	63,120	40,331	63.9%	40,331	22,789	Spending is associated with security and custodial services.	30.8%	30.8%
LIBRARY SERVICES	5,662	7,719	136.3%	7,719	6,260	6,260	7,535	120.4%	7,535	(1,275)	Spending is associated with Branch and Main Library services;	-2.4%	-2.4%
PARKS & RECREATION	0	15,223	0.0%	15,223	0	0	7,403	0%	7,403	(7,403)	Over time is associated with recreation center services and security services	-51.4%	-51.4%
HUMAN SERVICES	(3,919)	37,638	-960.3%	37,638	0	0	16,619	0%	16,619	(16,619)	OT spending associated with accounting functions related to audits and Senior Center activities	-55.8%	-55.8%
PUBLIC WORKS	804,120	1,337,760	166.4%	1,337,760	1,036,230	1,038,540	1,645,822	158.8%	1,645,822	(609,592)	Spending is attributed to Sewer maintenance related to EPA administrative order, and street cleaning activities.	23.0%	23.0%
COMMUNITY & ECONOMIC DEV	438,912	576,927	131.4%	576,927	405,630	382,622	450,971	111.2%	450,971	(45,341)		-21.8%	-21.8%
NON-DEPARTMENTAL	408	408	100.0%	408	0	0	0	0%	0	0		-100.0%	-100.0%
CAPITAL IMPROVEMENT PROGRAM	0	130	0.0%	130	0	0	0	0%	0	0		-100.0%	-100.0%
TOTAL	\$28,512,374	\$37,520,368	131.6%	\$37,520,880	\$18,505,340	\$21,805,360	\$31,894,497	172.4%	\$31,894,498	(\$13,389,166)		-16.0%	-16.0%

FY 2009-10 REVENUE AND EXPENDITURE ANALYSIS
Through Fourth Quarter (July 1, 2009 through June 30, 2010)
LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT REVENUES (\$ in millions)

Revenue Category	FY 2008-09 Q4 Adjusted Budget	FY 2008-09 Q4 Actuals	FY 2008-09 Audited Year-End Actuals	FY 2009-10 Adopted Budget	FY 2009-10 Adjusted Budget	FY 2009-10 Q4 YTD Actuals	FY 2009-10 Q4 Year-End Forecast	Year-End \$ Over/ (Under) Adj. Budg.	Explanation of Over/(Under) Collection	Yr-to-Yr Growth Q4 to Q4	Yr-to-Yr Growth Yr- End to Yr- End
Tax Revenues	17.8	11.6	20.0	18.2	18.2	11.9	18.3	0.1		2.9%	-8.3%
Licenses and Permits	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		2.8%	80.5%
Interest	0.0	(0.1)	0.0	0.0	0.0	(0.0)	0.0	0.0		-83.4%	0%
Service Charges	0.2	0.1	0.1	0.2	0.2	0.1	0.1	(0.0)		-1.3%	-14.8%
Internal Service	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		0%	0%
Other	4.8	(0.0)	(0.0)	0.0	0.0	0.0	0.0	0.0		-220.2%	-165.6%
Operating Transfers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		0%	0%
NET REVENUE	\$22.9	\$11.5	\$20.1	18.4	\$18.4	\$12.0	\$18.5	\$0.1		4.2%	-8.0%
CARRYFORWARDS & PRIOR YEAR ENCUMBRANCES	0.1	0.0	0.0	0.0	0.2	0.0	0.2	0.0		0%	0%
GROSS REVENUE	\$23.0	\$11.5	\$20.1	18.4	18.6	\$12.0	\$18.7	\$0.1		4.2%	-7.1%

FY 2009-10 REVENUE AND EXPENDITURE ANALYSIS
Through Fourth Quarter (July 1, 2009 through June 30, 2010)
LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT EXPENDITURES (in \$millions)

Agency / Department	FY 2008-09 Q4 Adjusted Budget	FY 2008-09 Q4 Actuals	FY 2008-09 Audited Year-End Actuals	FY 2009-10 Adopted Budget	FY 2009-10 Adjusted Budget	FY 2009-10 Q4 Actuals	FY 2009-10 Year-End Forecast	Year-End \$ (Over)/ Under Adj. Budg.	Explanation of (Overspending) / Savings	Yr-to-Yr Growth Q4 to Q4	Yr-to-Yr Growth Yr- End to Yr- End
CITY ADMINISTRATOR	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0		-29.9%	44.7%
CITY ATTORNEY	0.2	0.2	0.2	0.2	0.2	0.2	0.2	(0.0)		3.2%	2.8%
INFORMATION TECHNOLOGY	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(0.0)		-80.1%	0%
FINANCE AND MANAGEMENT AGENCY	0.0	0.1	2.1	0.0	0.0	0.0	0.0	0.0		-97.8%	-92.6%
HUMAN RESOURCE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		0%	0%
MUSEUM	0.3	0.3	0.3	0.2	0.2	0.2	0.2	(0.0)		-33.0%	3.0%
CEDA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0			
PUBLIC WORKS	14.7	15.9	15.9	13.7	13.7	12.1	12.9	1.0	Savings due to reduced equipment charges as a result of removing vehicles from active use.	-23.8%	-8.7%
OFFICE OF PARKS AND RECREATION	3.3	3.4	3.4	4.2	4.2	3.8	4.2	(0.0)		12.4%	0.1%
NON-DEPARTMENTAL	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(0.0)		0%	0%
GROSS EXPENDITURE	\$18.7	\$20.0	\$22.1	18.4	\$18.4	\$16.5	\$17.6	\$1.0		-17.8%	-6.3%
CARRYFORWARDS & PRIOR YEAR ENCUMBRANC	0.1	0.0	0.0	0.0	0.0	0.0	0.2	0.0		0%	0.0%
NET EXPENDITURE	\$18.8	\$20.0	\$22.1	18.4	\$18.4	\$16.5	\$17.4	\$1.0		-17.8%	-6.4%

FY 2009-10 REVENUE AND EXPENDITURE ANALYSIS
Through Fourth Quarter (July 1, 2009 through June 30, 2010)
EQUIPMENT FUND REVENUES (\$ in millions)

Revenue Category	FY 2008-09 4th Qtr Adjusted Budget	FY 2008-09 4th Qtr Actuals	FY 2008-09 Percent To Date	FY 2008-09 Audited Year-End Actuals	FY 2009-10 Adopted Budget	FY 2009-10 Adjusted Budget	FY 2009-10 Q4 Actuals	FY 2009-10 Q4 Year-End Forecast	Year-End \$ Over/ (Under) Adj. Bud.	Explanation of Over / (Under) Collection	Yr-to-Yr % Growth Q4	Yr-to-Yr % Growth Yr-End to Yr-End
FINES & PENALTIES	0.0	0.0	0.0%	0.0	0.0	0.0	0.0	0.0	0.0		0%	-100.0%
INTEREST INCOME	0.0	-0.3	0%	-0.3	-1.0	-1.0	0.0	-0.1	0.9	Lower than anticipated interest.	-85.1%	-84.4%
INTERNAL SERVICE	16.3	14.2	87.4%	20.9	16.6	16.6	13.2	17.6	1.0	Increase primarily due increased work order revenues related to vehicle and equipment repairs.	-7.2%	-15.9%
LICENSES & PERMITS	0.0	0.0	0%	0.0	0.1	0.1	0.0	0.1	0.0		0%	0%
SERVICE CHARGES	0.0	0.1	0%	0.0	0.2	0.2	0.2	0.2	0.0		199.8%	0%
MISCELLANEOUS	0.1	0.2	270.0%	0.2	0.8	0.8	0.1	0.2	-0.6		-58.1%	12.3%
ADJUSTMENTS (GASB 31)					0.0	0.0	0.0	0.0				
NET REVENUE	\$16.4	\$14.1	86.5%	\$20.8	\$16.7	\$16.7	\$13.4	\$17.9	\$1.3		5.2%	-13.6%

FY 2009-10 REVENUE AND EXPENDITURE ANALYSIS
Through Fourth Quarter (July 1, 2009 through June 30, 2010)
EQUIPMENT FUND EXPENDITURES (\$ in millions)

Agency/Department	FY 2008-09 4th Qtr Adjusted Budget	FY 2008-09 4th Qtr Actuals	FY 2008-09 Audited Year- End Actuals	FY 2009-10 Adopted Budget	FY 2009-10 Adjusted Budget	FY 2009-10 4th Qtr Actuals	FY 2009-10 Q4 Year-End Forecast	Year-End \$ (Over)/Under Adj. Budg.	Explanation of (Overspending)/Savings	Yr-to-Yr Growth Q4 to Q4	Yr-to-Yr Growth YrEnd to YrEnd
INFORMATION TECHNOLOGY	0.1	0.0	0.0	0.1	0.1	0.1	0.1	(0.0)		0%	0%
FIRE SERVICES	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		-100.0%	-100.0%
PUBLIC WORKS	21.5	22.5	20.1	16.9	19.7	18.4	19.3	0.5	Savings attributed to position vacancies.	-18.3%	-4.2%
PARKS & RECREATION	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		0.0%	-100.0%
COMMUNITY & ECONOMIC DEV		0.0	0.0	0.0	0.0	0.0	0.0	0.0		0.0%	-100.0%
NON-DEPARTMENTAL	0.0	(2.4)	(2.4)	0.0	0.0	0.0	(1.8)	1.8	Accounting adjustment to reduce liability for equipment lease	-100.0%	-23.6%
CAPITAL IMPROVEMENT PROGRAM	0.0	0.3	0.3	0	0.0	0.2	0.2	(0.2)	Depreciation expense allocation.	-20.3%	-26.6%
GROSS EXPENDITURE*	\$21.6	\$20.5	\$18.1	\$17.0	\$19.8	\$18.8	\$17.9	\$2.0		-8.3%	-1.4%
Less:											
Depreciation				3.4	3.4	3.4	3.4				
Use of Trustee Cash				0.3	0.3	0.3	0.3				
Inventory Offset				0.0	0.0	0.0	0.0				
Addbacks:											
Debt payment				1.8	1.8	1.8	1.8				
Adjustments				0.3	0.3	0.3	0.3				
NET CASH BALANCE	\$21.6	\$20.5	\$18.1	\$14.7	\$17.6	\$16.5	\$15.6	\$0		\$0	-13.7%

*Gross expenditure includes carryforwards and prior year encumbrances of \$2.86 million in the adjusted budget; approximately \$2.7 million of carryforward and encumbrances from prior years is reflected in the actual expenditures above.

FY 2009-10 REVENUE AND EXPENDITURE ANALYSIS
Through Fourth Quarter (July 1, 2009 through June 30, 2010)
FACILITIES FUND REVENUES (\$ in millions)

Revenue Category	FY 2008-09 4th Qtr Adjusted Budget	FY 2008-09 4th Qtr Actuals	FY 2008-09 Audited Year-End Actuals	FY 2009-10 Adopted Budget	FY 2009-10 Adjusted Budget	FY 2009-10 Q4 Actuals	FY 2009-10 Q4 Year-End Forecast	Year-End \$ Over/ (Under) Adj. Bud.	Explanation of Over./(Under) Collection	Yr-to-Yr Growth Q4 to Q4	Yr-to-Yr Growth Yr-End to Yr-End
INTEREST INCOME	0.0	(0.4)	(0.6)	(1.6)	(1.6)	(0.0)	(0.0)	1.6	Lower than anticipated negative interest due to low interest rates.	-93.2%	-98.0%
SERVICE CHARGES	0.0	0.0	0.1	0.2	0.2	0.0	0.0	(0.2)		-76.6%	-92.6%
INTERNAL SERVICE	18.3	9.3	18.5	23.1	23.1	17.5	23.4	0.2	Increase in work order revenues	89.2%	26.2%
MISCELLANEOUS	0.0	(0.1)	(0.2)	0.0	0.0	0.1	0.2	0.2	Increase in insurance claims	-208.0%	-205.8%
GRANTS & SUBSIDIES	0.1	0.1	0.0	0.1	0.1	0.1	0.1	(0.0)		0.0%	0%
ADJUSTMENTS (GASB 31)				0.0	0.0	0.0	(0.1)				
NET REVENUE	\$18.5	\$8.8	\$17.9	\$21.8	\$21.8	\$17.6	\$23.6	\$1.8		99.7%	31.6%

FY 2009-10 REVENUE AND EXPENDITURE ANALYSIS
Through Fourth Quarter (July 1, 2009 through June 30, 2010)
FACILITIES FUND EXPENDITURES (\$ in millions)

Agency/Department	FY 2008-09 4th Qtr Adjusted Budget	FY 2008-09 4th Qtr Actuals	FY 2008-09 Audited Year-End Actuals	FY 2009-10 Adopted Budget	FY 2009-10 Adjusted Budget	FY 2009-10 4th Qtr Actuals	FY 2009-10 Q4 Year-End Forecast	Year-End \$ (Over/ Under Ad. Budg.	Explanation of (Overspending)/ Savings	Yr-to-Yr Growth Q4 to Q4	Yr-to-Yr Growth YrEnd to YrEnd
INFORMATION TECHNOLOGY	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.1		-68.6%	-68.6%
POLICE	0.1	0.1	0.1	0.0	0.0	0.0	0.0	(0.0)		-96.9%	-94.8%
PUBLIC WORKS	23.5	22.4	22.4	21.7	22.3	20.5	21.2	1.1	Projected savings attributed to savings in operations and maintenance.	-8.7%	-5.4%
NON-DEPARTMENTAL	0.0	(0.3)	(0.3)	0.0	0.0	0.0	(0.3)	0.3		-100.0%	6.3%
CAPITAL IMPROVEMENT PROGRAM	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(0.0)		-16.0%	-22.0%
GROSS EXPENDITURE	\$23.7	\$22.3	\$22.3	\$21.8	\$22.4	\$20.5	\$20.9	\$1.5			-8.2%
Less:											
Depreciation				0.0	0.0	0.0	0.0	-			
Use of Trustee Cash				0.0	0.0	0.0	0.0	-			
Addbacks:											
Debt payment				0.3	0.3	0.3	0.3	-			
Adjustments				(0.1)	(0.1)	(0.1)	(0.1)	-			
NET EXPENDITURE	\$23.7	\$22.3	\$22.3	\$22.2	\$22.8	\$20.9	\$21.3	\$1.5		-6.4%	-4.6%



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Public Works Agency
Environmental Services Division
Dept of Facilities and Environment

Memorandum

To: Office of the Mayor
Members of City Council
Office of the City Administrator
Office of the City Clerk

From: Garrett Fitzgerald, Sustainability Coordinator *GF*

Date: April 22, 2010

Re: Draft Energy and Climate Action Plan

The attached Draft Oakland Energy and Climate Action Plan (ECAP) was released on Earth Day, April 22nd.

The draft ECAP can now be downloaded from the City's website at www.sustainableoakland.com. A printed copy of the draft ECAP will be available for public review at the Oakland Main Library and the Office of the City Clerk at 1 Frank Ogawa Plaza (City Hall) starting on Monday, April 26th.

Public comment on the draft ECAP will be accepted through June 11, 2010. Several options are available for submitting comments, including via email, fax, mail and participation in upcoming Community Workshops. Guidance for submitting comments is available in the document as well as on the City's website.

Two identical Community Workshops will be held on May 6, 2010 to provide an overview of content in the draft ECAP and receive public comments. Sessions will be held from 3-5pm and 7-9pm in the Elihu M Harris State Building at 1515 Clay Street. To assist with planning for needed space we have asked that participants please RSVP, identifying which workshop session they plan to attend, to climateaction@oaklandnet.com.

Review Process Timeline

April 22, 2010 – Release of Draft Energy and Climate Action Plan
April 23, 2010 – Beginning of Public Comment Period
May 6, 2010 – Community Workshops on Draft ECAP
June 11, 2010 – Close of Public Comment period

Following this review period, a revised draft will be developed and brought forward for City Council consideration.

If you have any questions or would like an electronic copy, please contact Garrett Fitzgerald at x6179 or gfitzgerald@oaklandnet.com.