

2011 APR 21 PM 7:10

AGENDA REPORT

TO: Office of the City Administrator
ATTN: P. Lamont Ewell
FROM: Budget Office
DATE: April 26, 2011

RE: Report on FY 2010-11 Third 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

SUMMARY

This report provides details on the actual collection of revenues and expenditures in the General Purpose Fund (GPF) through the end of the third quarter of the fiscal year (March 31, 2011), and presents year-end revenue and expenditure projections. Additionally, details on the collection of revenues and spending through the third quarter for the Landscape and Lighting Assessment District-LLAD Fund (2310), the Equipment Fund (4100), the Facilities Fund (4400) and overtime spending are provided. Report highlights are presented below.

In the General Purpose Fund (1010), a shortfall of \$7.9 million is projected by year end. With the passage of Measure BB, staff assumes that minimum Fire staffing and violence prevention costs will be supported with Measure Y funds, which eliminates the subsidy from the General Purpose Fund per resolution no. 82849 C.M.S. Measure Y parking tax collection has been resumed, and staff will include the full year parcel tax assessment roll to the Alameda County Auditor-Controller Agency by August 10, 2011. Furthermore, 63 problem-solving officer positions have been transferred from the GPF to Measure Y as of January 2011.

In the Lighting and Landscape Assessment District (LLAD) Fund (2310), a surplus of \$0.9 million is anticipated by year-end, decreasing the negative fund balance from \$4.6 million to \$3.8 million. This projected savings is mainly due to estimated under-spending of the personnel services budget and fleet reduction in the Public Works Agency.

In the Equipment Fund (4100), a surplus of \$1.7 million is anticipated due to higher internal services collection based on actual usage, lower negative interest charges and vacancies in Public Works.

In the Facilities Fund (4400), a surplus of \$2.2 million is anticipated due to lower negative interest charges and vacancies in Public Works.

Through Third Quarter (July 1 - March 31, 2011)

Summary (\$ in millions)

GENERAL PURPOSE FUND (1010)

	FY 2010-11 Midcycle Amended Budget	FY 2010-11 Adjusted Budget	FY 2010-11 Q3 Year- End Forecast	Year-End \$ Over / (Under) v Adj. Budg.
Beginning Fund Balance	\$21.0	\$21.0	\$21.0	
Reserve for PY Carryforwards and Encumbrances	8.3	8.3	8.3	
Available Fund Balance [A]	\$12.7	\$12.7	\$12.7	
Revenue	\$417.7	\$418.3	\$407.1	(11.1)
Expenditures	\$419.1	\$421.3	\$423.3	\$2.1
FY Carryforwards and Encumbrances	0.0	8.3	8.3	
Adjusted Expenditures	\$419.1	\$412.9	\$415.0	
Estimated Current Year Surplus/(Shortfall)	(1.6)	\$8.3	(7.9)	
Ending Fund Balance (est.) [B]	\$11.2	\$18.0	\$4.8	

LANDSCAPING & LIGHTING ASSESSMENT DISTRICT FUND (2310)

	FY 2010-11 Midcycle Amended Budget	FY 2010-11 Adjusted Budget	FY 2010-11 Q3 Year- End Forecast	Year-End \$ Over / (Under) v Adj. Budg.
Beginning Fund Balance	(4.8)	(4.0)	(4.8)	
Reserve for PY Carryforwards and Encumbrances	0.0	0.1	0.1	
Available Fund Balance [A]	(4.8)	(4.7)	(4.7)	
Revenue	\$18.4	\$18.4	\$18.4	\$0.0
Expenditures	\$18.3	\$18.3	\$17.8	(0.8)
FY Carryforwards and Encumbrances	0.0	0.1	0.1	
Adjusted Expenditures	\$18.3	\$18.3	\$17.8	
Estimated Current Year Surplus/(Shortfall)	\$0.1	\$0.7	\$0.9	
Ending Fund Balance (est.) [B]	(4.8)	(4.8)	(3.8)	

EQUIPMENT FUND (4100)*

	FY 2010-11 Midcycle Amended Budget	FY 2010-11 Adjusted Budget	FY 2010-11 Q3 Year- End Forecast	Year-End \$ Over / (Under) v Adj. Budg.
Gross Beginning Cash Balance	(13.2)	(13.2)	(13.2)	
Reserve for FY Carryforwards and Encumbrances	\$0.0	\$0.6	\$0.6	
Available Cash Balance [A]	(13.2)	(13.6)	(13.8)	
Revenue	\$18.5	\$18.4	\$18.0	(0.4)
Expenditures	\$15.5	\$19.1	\$18.9	(2.2)
FY Carryforwards and Encumbrances	-	\$0.6	\$0.6	
Adjusted Expenditures	\$15.5	\$18.5	\$18.3	
Estimated Current Year Surplus/(Shortfall)	\$1.0	(0.1)	\$1.7	
Ending Cash Balance (est.) [B]	(12.2)	(13.9)	(12.1)	

FACILITIES FUND (4400)**

	FY 2010-11 Midcycle Amended Budget	FY 2010-11 Adjusted Budget	FY 2010-11 Q3 Year- End Forecast	Year-End \$ Over / (Under) v Adj. Budg.
Gross Beginning Cash Balance	(29.0)	(29.0)	(29.0)	
Reserve for FY Carryforwards and Encumbrances	\$0.0	\$0.4	\$0.4	
Available Cash Balance [A]	(29.0)	(28.6)	(29.5)	
Revenue	\$21.8	\$21.8	\$23.9	\$2.4
Expenditures	\$21.7	\$22.4	\$22.1	(0.2)
Reserve for PY Carryforwards and Encumbrances	\$0.0	\$0.4	\$0.4	
Adjusted Expenditures	\$21.7	\$21.9	\$21.7	
Estimated Current Year Surplus/(Shortfall)	(0.2)	(0.4)	\$2.2	
Ending Cash Balance (est.) [B]	(28.2)	(28.8)	(27.3)	

[A] GPF and LLAD audited fund balances, adjusting for encumbrances and project carryforwards. Equipment and Facilities audited cash balances.

[B] GPF and LLAD estimated ending (und) balance, net of prior year encumbrances and project carryforwards. Equipment and Facilities estimated ending cash balance, assuming full expenditure of prior year carryforwards and

Overtime spending citywide, on an all-funds basis, is projected to reach \$33.7 million by the end of FY 2010-11, exceeding budget by \$10.3 million. Nearly the entire overspending is in the General Purpose Fund and is driven by Fire overtime spending. The Fire Department, while overspending in the overtime category, will save considerably on regular salaries, staying within their overall budget by year-end.

FISCAL IMPACT

The summary table on the previous page and detail presented in *Attachments A-1* through *E-2* reflect third quarter results and year-end projections for the General Purpose Fund and three other key City funds for the fiscal year beginning July 1, 2010 and ending June 30, 2011.

DISCUSSION

A. GENERAL PURPOSE FUND

(Attachments A-1 and A-2)

REVENUE HIGHLIGHTS

The FY 2010-11 adjusted revenue budget for the General Purpose Fund is \$418.3 million. Year-end revenues are projected to reach \$407.1 million by year-end, which represents under collection of \$11.2 million. Most GPF revenue categories are projected to be on target. The categories that exhibited variance from the adjusted budget are as follows:

Business License Tax: -\$0.8 million decline

Real Estate Transfer Tax: -\$5.0 million decline

Fines & Penalties: -\$6.9 million decline

Interest Income: -\$0.8 million decline

Service Charges: -\$0.9 million decline

Miscellaneous: -\$1.5 million decline

Fund Transfers: +\$4.7 million growth

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

Business License Tax: -\$0.8 million decline

Business License Tax is forecasted to decline by \$0.8 million to \$50.1 million from the third quarter adjusted budget of \$50.8 million. The shortfall is primarily due to greater than anticipated tax refunds, business closures, commercial real estate vacancies, and declines in gross receipts. The forecast includes adjustments for one-time special audits currently being

conducted by the Revenue Division. If the anticipated revenue from special audits is not realized, the shortfall in business license tax revenue may be greater.

Real Estate Transfer Tax: -\$5.0 million decline

Real Estate Transfer Tax is forecasted to decline by \$5.0 million to \$28.5 million from the third quarter adjusted budget of \$33.5 million, due to the timing of the City's receipt of revenue resulting from one large transaction. As noted in the Fourth Quarter FY 2009-10 Revenue and Expenditure Report, a \$5.0 million property transfer tax that had been anticipated for FY 2010-11 was instead received in FY 2009-10. This revenue will be offset with \$5.2 million in deferred pension credits.

Fines & Penalties: -\$6.9 million decline

Fines & Penalties are forecasted to decline by approximately \$6.9 million to \$25.1 million from the third quarter adjusted budget of \$32.0 million. The decline is primarily due to lower parking citation revenue from decreased citation issuance. The forecast includes adjustments for implementation of mitigation measures proposed by the Parking Division to partially offset the citation revenue shortfall. If the offsets from the mitigation measures are not realized, the shortfall in parking citation revenue may be greater. Increased revenue from stricter false alarm enforcement also slightly offsets the overall decline in this revenue category.

Interest Income: -\$0.8 million decline

Interest Income is forecasted to decline by \$0.8 million to \$0.8 million from the third quarter adjusted budget of \$1.6 million. The decline is due to lower than originally anticipated interest rates.

Service Charges: -\$0.9 million decline

Service Charges are forecasted to decline by approximately \$0.9 million to \$47.0 million from the third quarter adjusted budget of \$48.0 million. The decline is primarily due to lower parking meter revenue. The forecast includes adjustments for implementation of mitigation measures proposed by the Parking Division to partially offset the parking meter revenue shortfall. If the offsets from the mitigation measures are not realized, the shortfall in parking meter revenue may be greater. Also included in the forecast are adjustments for unrealized revenue from vacant office space and installation of additional parking meters.

Miscellaneous: -\$1.5 million decline

Miscellaneous revenue is forecasted to decline by approximately \$1.5 million to \$8.0 million from the third quarter adjusted budget of \$9.5 million. The decline is primarily due to unrealized billboard revenue.

Fund Transfers: \$4.7 million growth

Fund Transfers are forecasted to grow by approximately \$4.7 million to \$7.4 million from the third quarter adjusted budget of \$12.7 million. The growth is primarily due to \$5.2 million in deferred pension credits. Also included in the forecast are unrealized revenue in parking garage automation, employee parking, and the Alta Bates garage.

EXPENDITURE HIGHLIGHTS

As outlined in *Attachment A-2*, the General Purpose Fund (GPF) expenditure projection through June 30, 2011 is expected to be \$423.3 million or \$2.1 million over budget. *Attachment A-2* summarizes agency / department-level spending. Provided below is a discussion of each agencies' / departments' savings or overspending in the GPF at year-end.

Mayor's Office

The Mayor's Office is projected to overspend its existing appropriation of \$1.3 million by \$90,000. The over-expenditure is due to spending from the prior administration in the first six months of the fiscal year. It is also attributed to insufficient leave-taking.

City Council

The City Council Expenditures are expected to reach \$2.7 million compared to the adjusted budget of \$2.5 million for an anticipated over expenditure of \$90,000. The projected overage is due to unrealized vacancy savings and the delayed implementation in FY2010-11 budget reductions.

City Attorney

The Office of the City Attorney is projected to exceed its budget by approximately \$0.4 million. The over-expenditure is due to unbudgeted step and merit increases, acting pay for attorneys, and low levels of paid leave-taking.

City Auditor

The Office of the City Auditor is projected to exceed its budget by approximately \$0.2 million. The over-expenditure is due to budget reductions not implemented. According to a legal opinion from the Office of the Attorney, budget reductions would prevent the City Auditor's Office from carrying out its charter-mandated duties.

Human Resources

The Department of Human Resources Management is projected to exceed its budget by approximately \$0.3 million. The over-expenditure is primarily due to unrealized retirement and vacancy savings, as well as insufficient leave-taking.

Police Services (OPD)

Police Services is projected to exceed its Adjusted Budget by \$3.0 million. The primary drivers of this over expenditure are higher than budgeted expenses in the equipment internal service fund (\$2.0 million) and extraordinary expenses related to Operation Verdict of \$1.0 million. Overtime spending is expected to be within budget appropriation.

Non-Departmental

The Non-Departmental unit is projected to have savings of \$1.95 million. The variance is primarily due to the Coliseum subsidy being lower than budgeted and under-spending in several other line items.

B. OVERTIME

(Attachment B)

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 \$9.3 million and Police Department spending of \$13.3 million). While Fire (OFD) overtime spending is greater than the budgeted amount, its overall personnel costs are anticipated to 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 is anticipated to remain within its budget.

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 \$4.6 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. If costs continue

to increase, 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 adjusted budgeted amount of \$18.4 million.

EXPENDITURE HIGHLIGHTS

Year-end actual expenditures are estimated at \$17.6 million, compared to the adjusted budget of \$18.3 million. Projected under spending is due to lower than anticipated personnel and fleet costs.

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 actual, the beginning negative cash balance for FY 2010-11 is anticipated to be \$13.2 million. The fund is currently on a "repayment schedule." Proprietary funds like the ISFs are presented on a cash basis based on transactions in a given period.

REVENUE HIGHLIGHTS

FY 2010-11 revenues for the Equipment Fund are budgeted at \$18.4 million; year-end actual revenues are estimated to be \$18.1 million. The variance is primarily due to (1) lower than anticipated negative interest charges, offset by (2) lower than anticipated miscellaneous equipment sales.

EXPENDITURE HIGHLIGHTS

The Equipment Fund adjusted budget is \$19.1 million; year-end spending is estimated to reach roughly \$16.9 million. Anticipated savings are due to personnel vacancies.

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 \$29.0 million due to multiple years of budgetary imbalances. The fund is currently on a "repayment schedule." Proprietary funds like the ISFs are presented on a cash basis based on transactions in a given period.

REVENUE HIGHLIGHTS

Revenues for the Facilities Fund are estimated to reach \$21.6 million, above the budgeted amount of \$23.9 million. The variance of \$2.3 million is primarily due to lower than anticipated negative interest charges.

EXPENDITURE HIGHLIGHTS

As shown in *Attachment E-2*, the Facilities Fund operating expenditures are estimated by year-end at \$22.1 million, below the adjusted budget by \$0.3 million. Anticipated savings are due to personnel 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.

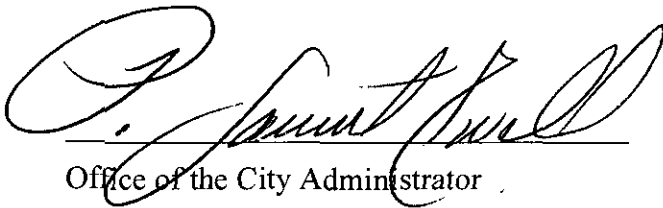
Respectfully submitted,



SABRINA B. LANDRETH
Director, Budget Office

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*
- 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*

FY 2010-11 REVENUE AND EXPENDITURE ANALYSIS
Through Third Quarter (July 1 - March 31, 2011)
GENERAL PURPOSE FUND REVENUES (\$ in millions)

Revenue Category	FY 2009-10 Final Budget	FY 2009-10 Q3 Actuals	FY 2009-10 Percent to Date	FY 2009-10 Audited Year-End Actuals	FY 2010-11 Adjusted Budget (Q3)	FY 2010-11 Q3 Actuals	FY 2010-11 Percent to Date	FY 2010-11 Year-End Forecast	FY 2010-11 Year-End \$ Over / (Under) Adj. Bud.	Explanation of Over / (Under). Collection	Yr-to-Yr Growth YE to YE
PROPERTY TAX	129.84	79.81	61.5%	131.78	125.15	76.19	60.9%	125.15	0.00		(5.0%)
SALES TAX	33.44	21.37	63.9%	35.88	36.14	23.15	64.1%	36.14	0.00		0.7%
VEHICLE LICENSE FEE (VLF) - TAX & BACKFILL	1.09	0.47	42.7%	1.25	1.11	0.67	60.1%	1.11	0.00		(11.2%)
BUSINESS LICENSE TAX	52.10	43.78	84.0%	54.14	50.81	44.91	88.4%	50.06	(0.75)	Greater than anticipated tax refunds, business closures, commercial real estate vacancies, and declines in gross receipts.	(7.5%)
UTILITY CONSUMPTION TAX	50.50	34.95	69.2%	51.11	50.80	35.98	70.8%	50.80	0.00		(0.6%)
REAL ESTATE TRANSFER TAX	28.49	20.94	73.5%	36.97	33.49	18.82	56.2%	28.49	(5.00)	Reflects \$5 million Shorestein one- time RETT revenue expected for current year, but received in FY 2009-10.	(22.9%)
TRANSIENT OCCUPANCY TAX	8.44	5.35	63.5%	8.47	8.64	6.22	72.0%	8.64	0.00		2.0%
PARKING TAX	7.16	4.62	64.6%	7.52	7.52	5.15	68.6%	7.52	0.00		(0.1%)
LICENSES & PERMITS	0.63	0.48	76.4%	0.72	0.69	0.61	88.8%	0.69	0.00		(4.9%)
FINES & PENALTIES	28.17	17.49	62.1%	27.35	31.96	15.69	49.1%	25.11	(6.85)	Lower parking citation revenue. Higher false alarm revenue.	(8.2%)
INTEREST INCOME	1.64	0.09	5.5%	1.10	1.64	0.24	14.8%	0.80	(0.84)	Under collection due to very low interest rates.	(27.3%)
SERVICE CHARGES	46.63	27.22	58.4%	45.03	47.98	26.83	55.9%	47.04	(0.94)	Lower parking meter revenue. Unrealized vacant office space and additional parking meter revenue.	4.5%
GRANTS & SUBSIDIES	2.27	0.53	23.3%	1.95	0.15	0.08	52.5%	0.15	0.00		(92.2%)
MISCELLANEOUS	8.06	0.36	4.4%	7.89	9.52	1.23	12.9%	8.03	(1.49)	Lower billboard revenue.	1.8%
FUND TRANSFERS	27.14	13.09	48.2%	21.86	12.66	8.65	68.3%	17.38	4.73	Reflects \$5.2 million of the \$10.4 million in deferred pension credits, anticipated for FY 2010-11 as a replacement for Shorestein one- time RETT revenue. Unrealized garage automation, employee parking, and Alta Bates revenue.	(20.5%)
Total Revenue	\$425.59	\$270.56	63.6%	\$433.02	\$418.26	\$264.43	63.2%	\$407.12	(11.15)		(6.0%)

FY 2010-11 REVENUE AND EXPENDITURE ANALYSIS

Through Third Quarter (July 1 - March 31, 2011)

GENERAL PURPOSE FUND EXPENDITURES (\$ in millions)

Agency / Department	FY 2009-10 Final Budget	FY 2009-10 Q3 Actuals	FY 2009-10 Percent to Date	FY 2009-10 Audited Year-End Actuals	FY 2010-11 Adjusted Budget (Q3)	FY 2010-11 Q3 Actual	FY 2010-11 Percent To Date	FY 2010-11 Year-End Forecast	FY 2010-11 Year-End S (Over) / Under Adjusted Budget	FY 2010-11 Year-End (Over) / Under as % of Adjusted Budget	Explanation of (Overspending) / Savings	Yr-to-Yr Growth YE to YE
MAYOR	1.76	1.51	86.0%	1.76	1.33	1.04	78.0%	1.42	(0.09)	(3.8%)	Overexpenditure due to insufficient leave taking and unimplemented reductions by the previous Administration	
CITY COUNCIL	3.41	2.54	74.3%	3.00	2.56	1.83	71.6%	2.65	(0.09)	(3.5%)	Overexpenditure attributed to unrealized vacancy savings, insufficient leave taking and delayed implementation of actual reductions	(11.63%)
CITY ADMINISTRATOR	6.53	4.26	65.3%	5.93	6.32	4.58	72.4%	6.32	0.00	0.0%		6.68%
CITY ATTORNEY	3.56	4.62	129.8%	3.71	3.47	4.10	118.4%	3.84	(0.38)	(10.9%)	Overage due to unbudgeted merit increases and insufficient leave-taking.	3.72%
CITY AUDITOR	1.54	1.01	65.6%	1.31	1.30	1.07	82.4%	1.49	(0.19)	(14.6%)	Overage due to budgeted reductions not implemented.	13.28%
CITY CLERK	3.51	1.97	56.3%	2.42	3.91	2.31	59.1%	3.91	0.00	0.0%		61.44%
CONTRACTING & PURCHASING	1.88	1.49	79.5%	2.03	1.83	1.49	81.3%	1.83	0.00	0.0%		(9.87%)
INFORMATION TECHNOLOGY	7.95	5.84	73.4%	7.90	8.03	6.09	75.9%	8.03	(0.00)	(0.0%)		1.56%
FINANCE & MANAGEMENT	20.50	14.58	71.1%	20.63	17.83	14.75	82.8%	17.83	0.00	0.0%		(14.43%)
HUMAN RESOURCES	3.79	3.13	82.7%	4.25	3.91	3.06	78.4%	4.17	(0.26)	(6.7%)	Overage due to unrealized retirement and vacancy savings and insufficient leave-taking.	(1.72%)
POLICE SERVICES	187.44	142.08	75.8%	190.27	174.99	135.75	77.6%	178.03	(3.04)	(1.7%)	Overage in Equipment ISF expenses due to budgeting error (\$2.5M) and negative carryforward in GPF projects for Jack London Square OT, Port Overweight and Deemed Approved (\$0.6M).	(6.44%)
FIRE SERVICES	93.10	72.92	74.3%	97.45	98.39	72.77	74.0%	98.39	0.00	0.0%		0.97%
MUSEUM	6.28	4.67	74.4%	6.22	6.23	4.91	78.7%	6.23	0.00	0.0%		0.30%
LIBRARY SERVICES	9.13	7.25	79.4%	8.93	9.35	6.80	72.7%	9.35	0.00	0.0%		4.79%
PARKS & RECREATION	12.84	9.87	76.9%	12.60	12.22	9.96	81.5%	12.22	0.00	0.0%		(2.98%)
HUMAN SERVICES	6.47	3.58	55.3%	5.40	6.02	3.46	57.6%	6.02	(0.00)	(0.0%)		11.55%
PUBLIC WORKS	3.86	2.75	71.4%	3.87	4.10	3.07	74.8%	4.10	(0.00)	(0.0%)		6.00%
COMM & ECON DEVELOPMENT	3.28	1.49	45.3%	2.06	3.07	1.36	44.2%	3.02	0.05	1.8%		46.76%
NON-DEPARTMENTAL	50.67	34.12	67.3%	49.19	55.59	44.02	79.2%	53.64	1.95	3.5%	Savings on Coliseum subsidy (1.6M); smaller savings in several other accounts	9.03%
SUBTOTAL	432.50	319.69	73.9%	429.12	420.46	322.42	76.7%	422.50	(2.05)	(0.6%)		(1.54%)
CAPITAL IMPROVEMENT PROGRAM	0.81	0.25	30.5%	0.49	0.80	0.20	25.1%	0.80	-0.01	(0.9%)	CIP will fully expend or carryforward.	64.33%
Total Expenditures	\$433.31	\$319.94	73.8%	\$429.61	\$421.25	\$322.62	76.6%	\$423.30	(\$2.05)	(0.5%)		(1.47%)

**FY 2010-11 REVENUE AND EXPENDITURE ANALYSIS
Through Third Quarter (July 1 - March 31, 2011)**

OVERTIME ANALYSIS (In Dollars)

GENERAL PURPOSE FUND

Agency / Department	FY 2009-10 Final Budget	FY 2009-10 Q3 Actuals	FY 2009-10 Percent to Date	FY 2009-10 Audited Year-End Actuals	FY 2010-11 Adjusted Budget (Q3)	FY 2010-11 Q3 Overtime Actual	FY 2010-11 Percent Exp To Date	FY 2010-11 Year-End Projection	FY 2010-11 Year-End \$ (Over / Under Adjusted Budget	FY 2010-11 Year-End (Over) / Under as % of Adjusted Budget	Explanation of Over / (Under) Collection	Yr-to-Yr Growth YE to YE
MAYOR	8,960	203	2.3%	203	8,960	0	0.0%	0	8,960	100.0%		-100.0%
CITY COUNCIL	0	203	0.0%	203	0	0	0.0%	0	0	0.0%		(100.0%)
CITY ADMINISTRATOR	0	4,649	0.0%	6,325	0	4,316	0.0%	8,632	(8,632)	0.0%	Overtime spending is associated Camp time earned in the Citizen's Police Review Board division and Equal Access	36.5%
CITY ATTORNEY	(570)	1,029	-180.6%	1,029	(570)	611	-107.1%	755	(1,325)	232.5%	OT spending due to mandatory attendance by claims investigators/paralegals to small claims hearings held at night and required MCLE training classes for certain staff	(26.6%)
CITY AUDITOR	0	0	0.0%	0	0	34	0.0%	34	(34)	0.0%		0.0%
CITY CLERK	46,280	17,524	37.9%	23,434	46,280	7,712	16.7%	19,347	26,933	58.2%	OT savings in 1010 will offset non-budgeted OT spending in 7780	(17.4%)
CONTRACTING & PURCHASING	0	693	0.0%	730	0	774	0.0%	774	(774)	0.0%		6.0%
INFORMATION TECHNOLOGY	2,040	20,314	995.8%	34,248	2,040	23,635	1158.6%	31,420	(29,380)	(1440.2%)		(8.3%)
FINANCE & MANAGEMENT	98,220	130,109	132.5%	141,078	98,220	39,179	39.9%	94,827	3,393	3.5%	OT savings in 1010 will offset non-budgeted OT spending in non-1010 funds.	(32.8%)
HUMAN RESOURCES	26,390	3,949	14.6%	3,649	26,390	2,763	10.5%	2,763	23,627	89.5%		(28.2%)
POLICE SERVICES	11,714,537	10,137,459	86.5%	13,153,903	16,507,019	10,166,014	65.7%	13,307,019	2,200,000	14.2%		1.2%
FIRE SERVICES	534,198	7,192,160	1346.3%	9,629,352	135,990	6,982,513	5134.6%	9,297,392	(9,161,402)	(6736.9%)	Overspending in overtime offset by savings in	(3.4%)
MUSEUM	19,250	17,397	90.4%	25,311	19,250	9,330	43.7%	16,633	2,417	12.6%		(33.5%)
LIBRARY SERVICES	6,260	3,406	54.4%	3,665	6,260	1,834	29.3%	2,559	3,701	59.1%		(30.2%)
PARKS & RECREATION	0	3,448	0.0%	6,402	0	6,695	0.0%	9,344	(9,344)	0.0%	OPR is expected to spend slightly over the OT budget, which will be met with underspending in other areas	45.9%
HUMAN SERVICES	0	8,851	0.0%	10,546	0	6,963	0.0%	10,646	(10,646)	0.0%	OT associated with Senior Center activities.	0.9%
PUBLIC WORKS	27,480	77,058	280.4%	106,793	26,930	50,280	186.7%	73,348	(46,418)	(172.4%)	OT associated with maintenance services within the Tree Division	(31.3%)
COMMUNITY & ECONOMIC DEV	390	3,399	1171.6%	3,234	0	3,002	0.0%	4,190	(4,190)	0.0%	CEDA is expected to spend slightly over the budget, which will be met with underspending in other areas	27.58%
NON-DEPARTMENTAL	0	0	0.0%	0	0	0	0.0%	0	0	0.0%		0.0%
CAPITAL IMPROVEMENT PROGRAM	0	0	0.0%	0	0	0	0.0%	0	0	0.0%		0.0%
TOTAL	\$12,483,336	\$17,621,751	141.2%	\$23,150,358	\$15,876,769	\$17,325,701	109.1%	\$22,879,883	(\$7,003,114)	(44.1%)		-1.2%

**FY 2010-11 REVENUE AND EXPENDITURE ANALYSIS
Through Third Quarter (July 1 - March 31, 2011)**

OVERTIME ANALYSIS (in Dollars)

ALL FUNDS

Agency / Department	FY 2009-10 Final Budget	FY 2009-10 Q3 Actuals	FY 2009-10 Percent to Date	FY 2009-10 Audited Year-End Actuals	FY 2010-11 Adjusted Budget (Q3)	FY 2010-11 Q3 Overtime Actual	FY 2010-11 Exp To Date	FY 2010-11 Year-End Projection	FY 2010-11 Year-End \$ (Over) / Under Adjusted Budget	FY 2010-11 Year-End (Over) / Under as % of Adjusted Budget	Explanation of Over / (Under) Collection	Yr-to-Yr Growth YE to YE
MAYOR	8,960	203	2.3%	203	8,960	0	0.0%	0	6,960	100.0%		(100.0%)
CITY COUNCIL	0	203	0.0%	303	0	0	0.0%	0	0	0.0%		(100.0%)
CITY ADMINISTRATOR	37,586	57,766	153.8%	62,449	38,430	13,162	34.2%	38,430	0	0.0%	Overtime expenditure associated with KTOP and CPRB	(38.5%)
CITY ATTORNEY	(570)	5,178	-908.4%	5,261	(570)	1,191	-209.0%	1,430	(2,000)	350.9%	OT spending due to mandatory attendance by claims investigators/paralegals to small claims hearings held at night and required MCLE training classes for certain staff.	(72.8%)
CITY AUDITOR	0	0	0.0%	0	0	34	0.0%	34	(34)	0.0%		0.0%
CITY CLERK	40,260	28,146	58.5%	34,914	46,380	11,505	24.9%	33,140	23,140	50.0%		(33.7%)
CONTRACTING & PURCHASING	2,890	1,513	52.3%	2,481	2,890	1,482	51.3%	1,482	1,408	48.7%	DCP spending is associated with purchasing functions.	(40.3%)
INFORMATION TECHNOLOGY	10,710	44,715	417.5%	57,683	10,710	73,412	685.5%	40,090	(29,380)	(274.3%)		(30.5%)
FINANCE & MANAGEMENT	100,710	176,786	175.5%	183,751	100,710	42,571	42.3%	100,710	0	0.0%		(43.0%)
HUMAN RESOURCES	26,390	5,566	21.1%	5,926	26,390	3,295	12.5%	3,295	23,095	87.5%		(44.4%)
POLICE SERVICES	15,357,775	11,749,873	76.5%	15,395,378	17,625,869	11,183,425	83.4%	17,625,869	0	0.0%		14.5%
FIRE SERVICES	4,589,429	10,462,231	223.1%	13,967,813	4,299,953	10,329,085	240.2%	13,481,365	(9,161,402)	(213.1%)	Overspending in overtime offset by savings in personnel. Fire department is expected to be within GPF appropriation	(3.5%)
MUSEUM	63,120	23,037	36.5%	40,331	63,120	31,656	50.2%	44,138	18,982	30.1%	The Museum is expected to under spend its overtime budget, spending is associated with custodial and security.	9.4%
LIBRARY SERVICES	8,260	8,339	101.3%	7,535	6,260	5,283	84.4%	7,335	(1,078)	(17.3%)	The Library is expected to over spend its overtime budget, which will be met with under spending in other areas. Spending is associated with Branch Libraries	(2.6%)
PARKS & RECREATION	0	4,432	0.0%	7,403	0	8,811	0.0%	12,297	(12,297)	0.0%	OPR is expected to over spend its overtime budget, which will be met with under spending in other areas	66.1%
HUMAN SERVICES	0	13,536	0.0%	16,819	300	15,918	5306.1%	13,340	(13,040)	(4346.7%)	OT spending associated with Senior Center activities and accounting functions related to audits	(19.7%)
PUBLIC WORKS	1,035,540	1,186,574	114.4%	1,644,975	883,080	1,430,112	161.9%	1,700,000	(316,920)	(92.5%)	OT spending primarily due to sewer maintenance related to EPA administrative order, street cleaning and tree service activities	3.3%
COMMUNITY & ECONOMIC DEV	394,570	304,233	77.1%	485,818	307,520	450,207	146.4%	603,313	(295,793)	(96.2%)	CEDA is expected to over spend its overtime budget, which will be met with under spending in other areas	29.5%
NON-DEPARTMENTAL	0	0	0.0%	0	0	0	0.0%	0	0	0.0%		0.0%
CAPITAL IMPROVEMENT PROGRAM	0	0	0.0%	0	0	0	0.0%	0	0	0.0%		0.0%
TOTAL	\$21,782,661	\$24,070,310	110.5%	\$31,908,743	\$23,419,913	\$23,601,148	100.8%	\$33,676,269	(\$10,256,356)	-43.8%		5.5%

FY 2010-11 REVENUE AND EXPENDITURE ANALYSIS

Through Third Quarter (July 1 - March 31, 2011)

LANDSCAPE AND LIGHTING ASSESSMENT DISTRICT FUND REVENUES (\$ in millions)

Revenue Category	FY 2009-10 Final Budget	FY 2009-10 Q3 Actuals	FY 2009-10 Percent to Date	FY 2009-10 Audited Year-End Actuals	FY 2010-11 Adjusted Budget (Q3)	FY 2010-11 Q3 Actuals	FY 2010-11 Percent To Date	FY 2010-11 Year-End Forecast	FY 2010-11 Year-End \$ Over / (Under) Adj. Bud.	Explanation of Over / (Under) Collection	Yr-to-Yr Growth YE to YE
TAX LEVY	18.21	9.24	50.7%	18.91	18.21	11.19	61.4%	18.21	0.00		(3.7%)
LICENSES & PERMITS	0.01	0.01	56.0%	0.03	0.01	0.01	96.1%	0.01	0.00		(55.5%)
INTEREST INCOME	0.00	(0.02)	0.0%	0.00	0.00	(0.02)	0.0%	0.00	0.00		0.0%
SERVICE CHARGES	0.17	0.03	19.1%	0.13	0.17	0.17	98.8%	0.17	(0.00)		36.6%
OTHER	0.00	0.02	0.0%	0.01	0.00	0.02	0.0%	0.02	0.02		170.5%
Total Revenue	\$18.39	\$9.28	60.4%	\$19.07	\$18.39	\$11.37	62.5%	\$18.42	\$0.02		(3.4%)

FY 2010-11 REVENUE AND EXPENDITURE ANALYSIS
Through Third Quarter (July 1 - March 31, 2011)
LANDSCAPE AND LIGHTING ASSESSMENT DISTRICT FUND EXPENDITURES (\$ in millions)

Agency / Department	FY 2009-10 Final Budget	FY 2009-10 Q3 Actuals	FY 2009-10 Percent to Date	FY 2009-10 Audited Year-End Actuals	FY 2010-11 Q3 Adjusted Budget	FY 2010-11 Q3 Actual	FY 2010-11 Percent To Date	FY 2010-11 Year-End Forecast	FY 2010-11 Year-End \$ (Over) / Under Adjusted Budget	FY 2010-11 Year-End (Over) / Under as % of Adjusted Budget	Explanation of (Overspending) / Savings	Yr-to-Yr Growth YE to YE
CITY ADMINISTRATOR	0.12	0.06	54.0%	0.07	0.02	0.01	23.2%	0.03	0.00	0.00%		(64.55%)
CITY ATTORNEY	0.17	0.08	50.9%	0.17	0.00	0.00	69.7%	0.00	0.00	(19.74%)		(99.87%)
FINANCE & MANAGEMENT	0.02	0.00	0.7%	0.16	0.02	0.00	5.2%	0.02	0.00	0.00%		(85.44%)
MUSEUM	0.21	0.11	49.8%	0.24	0.21	0.15	71.0%	0.21	0.00	2.23%		(11.44%)
PARKS & RECREATION	4.17	1.10	26.3%	4.18	4.21	3.24	77.1%	4.32	-0.11	(2.70%)	Project overspending in personnel.	3.38%
PUBLIC WORKS	13.90	6.12	44.1%	12.88	13.87	8.95	64.5%	12.99	0.89	6.39%	Projected savings due to personnel vacancies and reduction in fleet.	0.84%
INFORMATION TECHNOLOGY	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.00	0.0%		(100.00%)
NON-DEPARTMENTAL	0.00	0.00	0.0%	0.02	0.00	0.00	0.0%	0.00	0.00	0.0%		(100.00%)
Total Expenditures	\$18.59	\$7.48	40.2%	\$17.71	\$18.34	\$12.35	67.3%	\$17.56	\$0.78	4.24%		(0.82%)

FY 2010-11 REVENUE AND EXPENDITURE ANALYSIS
Through Third Quarter (July 1 - March 31, 2011)
EQUIPMENT FUND REVENUES (\$ in millions)

Revenue Category	FY 2009-10 Final Budget	FY 2009-10 Q3 Actuals	FY 2009-10 Percent to Date	FY 2009-10 Audited Year-End Actuals	FY 2010-11 Adjusted Budget (Q3)	FY 2010-11 Q3 Actuals	FY 2010-11 Percent to Date	FY 2010-11 Year-End Forecast	FY 2010-11 Year-End \$ Over / (Under) Adj. Bud.	Explanation of Over / (Under) Collection	Yr-to-Yr Growth YE to YE
INTERNAL SERVICE	16.60	8.86	53.3%	17.61	18.65	12.97	73.7%	17.74	(0.92)		0.7%
SERVICE CHARGES	0.16	0.18	114.6%	0.18	0.16	0.01	3.0%	0.01	(0.15)		-96.0%
INTEREST INCOME	(0.96)	(0.04)	3.7%	(0.05)	(1.27)	(0.03)	60.0%	(0.04)	1.24	Lower negative interest charge anticipated due to historically low interest rates.	-29.4%
LICENSES & PERMITS	0.08	0.02	19.9%	0.05	0.08	0.03	55.3%	0.04	(0.04)		-25.6%
MISCELLANEOUS	0.80	0.05	6.7%	0.15	0.80	0.30	208.6%	0.30	(0.50)	Lower than anticipated miscellaneous sales.	108.6%
Total Revenue	\$16.68	\$9.07	54.4%	17.93	\$18.42	\$13.28	75.4%	\$18.05	(0.37)		0.6%

FY 2010-11 REVENUE AND EXPENDITURE ANALYSIS
Through Third Quarter (July 1 - March 31, 2011)
EQUIPMENT FUND EXPENDITURES (\$ in millions)

Agency / Department	FY 2009-10 Final Budget	FY 2009-10 Q3 Actuals	FY 2009-10 Percent to Data	FY 2009-10 Audited Year-End Actuals	FY 2010-11 Q3 Adjusted Budget	FY 2010-11 Q3 Actual	FY 2010-11 Percent to Date	FY 2010-11 Year-End Forecast	FY 2010-11 Year-End \$ (Over) / Under Adjusted Budget	FY 2010-11 Year-End (Over) / Under as % of Adjusted Budget	Explanation of (Overspending) / Savings	Yr-to-Yr Growth YE to YE
FINANCE & MANAGEMENT	0.00	0.00	0.0%	0.00	0.11	0.02	18.3%	0.11	0.00	0.00%		0.0%
INFORMATION TECHNOLOGY	0.09	0.05	52.6%	0.14	0.00	0.00	50.0%	0.00	0.00	0.00%		(99.91%)
PARKS & RECREATION	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.00	0.0%		(100.00%)
PUBLIC WORKS	19.74	7.53	38.2%	19.22	18.97	12.20	64.4%	16.79	2.17	11.46%	Underspending due to personnel	(12.64%)
COMM & ECCN DEVELOPMENT	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.00	0.0%		(100.00%)
NON-DEPARTMENTAL	0.00	0.00	0.0%	(1.80)	0.00	0.00	0.0%	0.00	0.00	0.0%		(100.00%)
CAPITAL IMPROVEMENT PROGRAM	0.00	0.00	0.0%	0.25	0.00	0.14	0.0%	0.00	0.00	0.0%		(100.00%)
Total Expenditures	\$19.83	\$7.68	38.2%	\$17.81	\$19.08	\$12.37	64.8%	\$16.90	2.17	11.39%		(5.08%)

FY 2010-11 REVENUE AND EXPENDITURE ANALYSIS
Through Third Quarter (July 1 - March 31, 2011)
FACILITIES FUND REVENUES (\$ in millions)

Revenue Category	FY 2009-10 Final Budget	FY 2009-10 Q3 Actuals	FY 2009-10 Percent to Date	FY 2009-10 Audited Year-End Actuals	FY 2010-11 Adjusted Budget (Q3)	FY 2010-11 Q3 Actuals	FY 2010-11 Percent to Date	FY 2010-11 Year-End Forecast	FY 2010-11 Year-End \$ Over / (Under) Adj. Bud.	Explanation of Over / (Under) Collection	Yr-to-Yr Growth YE to YE
INTERNAL SERVICE	23.15	5.89	25.4%	23.39	23.47	17.67	75.3%	23.47	0.00		0.3%
SERVICE CHARGES	0.21	0.05	24.9%	0.11	0.15	0.01	8.0%	0.06	0.09		-42.4%
INTEREST INCOME	(1.56)	(0.07)	4.8%	(0.11)	(2.10)	(0.01)	0.7%	(0.09)	(2.01)	Lower negative interest due to historically low interest rates.	-17.6%
MISCELLANEOUS	0.00	0.09	0.0%	0.09	0.00	0.35	0.0%	0.35	(0.35)		286.2%
GRANTS & SUBSIDIES	0.12	0.00	0.0%	0.12	0.04	0.12	318.4%	0.12	(0.08)		
Total Revenue	\$21.92	\$5.95	27.2%	\$23.6	\$21.56	\$18.15	77.3%	\$23.92	\$2.36		1.3%

FY 2010-11 REVENUE AND EXPENDITURE ANALYSIS
Through Third Quarter (July 1 - March 31, 2011)
FACILITIES FUND EXPENDITURES (\$ in millions)

Agency / Department	FY 2009-10 Final Budget	FY 2009-10 Q3 Actuals	FY 2009-10 Percent to Date	FY 2009-10 Pre-Audit Year-End Actuals	FY 2010-11 Q3 Adjusted Budget	FY 2010-11 Q3 Actual	FY 2010-11 Percent to Date	FY 2010-11 Year-End Forecast	FY 2010-11 Year-End \$ (Over) / Under Adjusted Budget	FY 2010-11 Year-End (Over) / Under as % of Adjusted Budget	Explanation of (Overspending) / Savings	Yr-to-Yr Growth YE to YE
FINANCE & MANAGEMENT	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.00	0.0%		0.0%
INFORMATION TECHNOLOGY	0.09	0.03	34.5%	0.03	0.00	0.00	50.0%	0.00	0.00	0.0%		(99.63%)
PUBLIC WORKS	22.32	10.07	45.1%	21.16	22.36	15.28	68.3%	22.14	0.21	1.0%		4.67%
POLICE SERVICES	0.00	0.00	1875.6%	0.01	0.00	0.00	50.0%	0.00	0.00	0.0%		(96.90%)
NON-DEPARTMENTAL	0.00	0.00	0.0%	(0.35)	0.00	0.00	0.0%	0.00	0.00	0.0%		(100.00%)
CAPITAL IMPROVEMENT	0.00	0.00	0.0%	0.01	0.00	0.01	0.0%	0.00	0.00	0.0%		(100.00%)
Total Expenditures	\$22.41	\$10.11	45.1%	\$20.86	\$22.36	\$15.29	68.4%	\$22.14	\$0.21	0.96%		51.66%