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# AGENDA REPORT

TO: DEANNA J SANTANA  
CITY ADMINISTRATOR

FROM: Osborn K Solitei  
Finance Director/Controller

SUBJECT: FY 2013-14 Q2 R&E Report

DATE: January 30, 2014

City Administrator  
Approval

Date

1/30/14

COUNCIL DISTRICT: City-Wide

## RECOMMENDATION

Staff recommends that the Finance & Management Committee accept this informational report on the FY 2013-14 Second Quarter Revenue and Expenditure Results For Four Selected Funds - General Purpose Fund (GPF, 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

## OUTCOME

This is an informational report related to the City's financial activities, the acceptance of which does not create any policy or compel any action. As reported in the FY 2012-13 Fourth Quarter R&E Report, the information contained herein incorporates the first two quarters of FY 2013-14

## EXECUTIVE SUMMARY

As presented in the FY 2012-13 Fourth Quarter Revenue and Expenditure Report to Council, the year-end unaudited fund balance for the General Purpose Fund (GPF) was approximately \$33.32 million (including the Council appropriated reserves). Based on the results of the second quarter for FY 2013-14, the projected available fund balance (excluding the 7.5% reserve) at year-end is estimated to be \$15.52 million. If Council appropriates from this available fund balance, the 7.5% reserve would have to increase accordingly. Additionally, Real Estate Transfer Tax in excess of \$40 million is restricted by City Council Ordinance 13170 C M S which states the excess is considered one-time revenue and must be appropriated in accordance with this Ordinance (*details discussed in the Revenue Highlights section*)

This report provides analysis and details on the projected fiscal year-end revenues and expenditures in the General Purpose Fund (GPF, 1010), Landscaping and Lighting Assessment District Fund (LEAD, 2310), Equipment Fund (4100) and City Facilities Fund (4400) based on data through the end of the second quarter of the fiscal year (July 1 – December 31, 2013)

Item \_\_\_\_\_  
Finance and Management Committee  
February 11, 2014

Revenues and expenditures for these funds and the overtime analysis for these, and all, funds are presented in this report, and are compared to the FY 2013-14 Adjusted Budget. The following table shows the adjustments and project carryforward added to the GPF adopted budget since July 1, 2013, resulting in a total adjusted budget of \$484.20 million (*see table below*)

**FY 2013-14 GF Adjustments & Project Carryforward Added to the Adopted Budget**

DESCRIPTION	AMT (mil)	RESO #	DATE
FY 2013-14 Adopted Expenditure Budget	\$455.29		
<b>Adjustments &amp; Project Carryforward</b>			
<b>Project &amp; Encumbrance Carryforward Balances<sup>1</sup></b>	\$27.49		
Urban Shield Red Command 2013	\$0.20	84649	Oct-13
Cannabis Coop Project	\$0.71	84680	Nov-13
Issuance for Series 2014 Tax and Revenue Anticipation Notes	\$0.23	84389	May-13
2013 Lateral Academy	\$0.09	84713	Nov-13
OPRI -OHA to 1st Place FY13/14	\$0.01	83702	Feb-12
Honor Guard <sup>2</sup>	\$0.01	79717	Feb-06
Miscellaneous Technical Adjustments <sup>2</sup>	\$0.17		
<b>FY 2013-14 Adjusted Budget</b>	<b>\$484.20</b>		

<sup>1</sup> Detail balances are listed in Attachment G

<sup>2</sup> This was a donation using the resolution for donations less than \$50,000 (#79717)

<sup>3</sup> Adjustments made to position costs (Council salary increase / true-up, etc.)

Below are highlights of this FY 2013-14 second quarter revenue and expenditure report

- The GPF is forecasted to end the fiscal year with a net operating deficit of \$3.69 million, due to a variety of structural conditions inherent in the City's budget, including the under budgeted expenditures in sworn overtime, premiums, and allowances associated with overtime, it should be noted that the projected deficit does not include any additional expenditures noted in the FY 13-14 Budget Balancing report in this Committee packet,
- GPF revenues are forecasted to be higher than budgeted by \$18.12 million, of which \$16.38 million are one-time funds (mainly due to Real Estate Transfer Tax ((RETT) revenues in excess of \$40 million) and \$1.74 million are from on-going revenue sources, which is projected to continue through FY 2014-15,
- The three other funds analyzed for this report are forecasted to end the fiscal year either at budget (LLAD), or with surpluses ranging from \$0.95 million (Equipment) to \$1.86 million (Facilities),
- The Police Department is forecasted to exceed its overtime (\$13.95), premium and allowances budgets (\$0.87) by a total of \$14.82 million, which is partially off-set by salary savings, thus exceeding its overall budget by an estimated \$5.3 million at year-end, and
- Higher than anticipated expenditures City-wide will be partially off-set by reduced expenditures by some City Offices or Departments, Attachment A-2 shows the Citywide departmental projected overspending to be \$6.03 million in four Departments or Divisions, while the projected savings in others is \$2.34 million, resulting in the net projected overspending of \$3.69 million

The year-end available fund balance is estimated to be \$15.52 million (*Table 1*). It should be noted that this balance reflects the net difference between the revenue and expenditure results, as well as, a number of adjustments made for (1) items authorized by Council Resolution after July 1, 2013 (2) FY 2013-14 amounts funded by GPF fund balance as authorized in the FY 2013-15 Adopted Budget, and (3) FY 2014-15 amounts funded by GPF fund balance as authorized in the FY 2013-15 Adopted Budget. Additionally, the FY 2013-15 Adopted Policy Budget added (1) \$3.96 million of one-time revenue for Reserve Contributions and (2) \$1.34 million in miscellaneous reserves. Additionally, if all projected spending is assumed, the City Council Policy to establish a 7.5% GPF Reserve requires an increase from \$34.15 million to \$34.53 million, for a total designated reserve balance of \$39.83 million (*Table 1*).

**Table 1: FY 13-14 Projected Year-End Available GPF Fund Balance**

Gross Audited Fund Balance	\$95.25
FY 13-14 Projected FYE Revenues	\$474.43
FY 13-14 Projected FYE Expenditures	(487.89)
External Police Academy (Resolution #84792)	(0.18)
Amounts From Fund Balance in FY 13-14 Adopted Budget	(13.33)
Amounts in the FY 2014-15 Adopted Budget	(12.93)
<b>Subtotal Fund Balance</b>	<b>\$55.25</b>
FY 13-15 Adopted Budget (CIP Reserve)	(0.80)
FY 13-15 Adopted Budget (Long Term Liabilities Reserve)	(0.53)
FY 13-15 Adopted Budget (Reserve Contribution)	(3.96)
7.5% GPF Required Reserve <sup>1</sup>	(34.53)
<b>Subtotal Designated Reserves</b>	<b>(39.83)</b>
<b>Estimated Ending Available Fund Balance<sup>2</sup></b>	<b>\$15.52</b>

<sup>1</sup> See Reserve Calculation table below for detailed calculation

<sup>2</sup> If Council appropriates any of the available fund balance, the reserve policy requires that the 7.5% GPF Required Reserve must increase

**FY 13-14 Reserve Calculation (7.5%) - Adopted vs Adjusted Expenditures**

Reserve Calculation (7.5%)	Adopted	Adjusted
FY 2013-14 Expenditures	\$455.29	\$487.89
Less Project & Encumbrance CF	\$0.00	(27.49)
<b>Net Adjusted Budget</b>	<b>\$455.29</b>	<b>\$460.40</b>
7.5% GPF Required Reserve	\$34.15	\$34.53

Generally, the receipts of revenue in FY2013-14 reflect continued growth in the local economy and recovery from the global recession and housing crisis. Notably, an improved local real-estate market has led to strong growth in real-estate transfer tax (RETT) revenues (both nonrecurring sales and on-going revenues), as well as an increase transient occupancy tax (TOT) receipts. Details of unaudited revenues in comparison to budget are listed in Attachment A-1.

The estimated projected year-end expenditures for the GPF total \$487.89 million which is approximately \$3.69 million, or less than 2%, over the adjusted budget (*Table 2*) and is primarily attributed to an increase in sworn overtime, premium, and allowance costs. This over spending is recurring due to a variety of structural conditions inherent in the City's budget, specifically the historically under budgeted expenditures in sworn overtime. This is not an unanticipated event, rather in late-June the Administration stated clearly as part of the budget approval process that it was anticipated that expenditures would be off when viewed in the context of the total budget. Given this, as a separate report in this Committee packet, staff has included a budget rebalancing request to achieve a balanced budget. Expenditures by agency/department are listed in Attachment A-2.

It is important to note that while the GPF available fund balance exceeds the Council-mandated 7.5% GPF reserve funding level, and the other three funds reflected in this report (LLAD and the Internal Service Funds) are improving, the City has several funds with negative balances and the City budget relies on one-time funds to fund on-going expenditures in an estimated amount of \$5.04 million. Over time, consistent with the City Council fiscal policies, the structural imbalance of using one-time funds for on-going expenditures requires further review. Additionally, the agenda report for the Summary of Unfunded Liabilities was presented in the Finance and Management Committee on January 28, 2014.

([https://oakland.legistar.com/LegislationDetail.aspx?ID=1531522&GUID=C8F24FF1-85A5-4864-8BC0-](https://oakland.legistar.com/LegislationDetail.aspx?ID=1531522&GUID=C8F24FF1-85A5-4864-8BC0-386EFE3114F2&Options=ID|Text|Attachmems|Other|&Search=unfunded+habilities)

[386EFE3114F2&Options=ID|Text|Attachmems|Other|&Search=unfunded+habilities](https://oakland.legistar.com/LegislationDetail.aspx?ID=1531522&GUID=C8F24FF1-85A5-4864-8BC0-386EFE3114F2&Options=ID|Text|Attachmems|Other|&Search=unfunded+habilities)) Lastly, information on the Five Year Financial Plan was presented to Council in February 2013.

(<http://www2.oaklandnet.com/oakca1/groups/cityadministrator/documents/policy/oak040049.odf>)

## **BACKGROUND/LEGISLATIVE HISTORY**

In June 2013, Council adopted the FY 2013-15 Policy Budget which restored some essential services, provided an allocation for employee compensation, as well as added graduates from three police academies to further strengthen the sworn staff. Subsequent to the budget adoption, Council authorized participation in an additional, external, police academy beginning in March, 2014 which is expected to net 25 graduates for the City.

This report contains projected year-end budget information for FY 2013-14, including items that were set-aside for the FY 2014-15 budget as adopted in the FY 13-15 biennial budget.

## **ANALYSIS**

### **General Purpose Fund**

The General Purpose Fund (1010) projected ending fund balance is approximately \$15.52 million (excluding the 7.5% reserve and FY 2013-15 allocations, as shown in Table 1).

The FY 2013-14 adjusted General Purpose Fund revenue budget is \$456.31 million. Second Quarter revenue fiscal projected year-end estimates total \$474.4 million, which represents a

variance of \$18.12 million. Of this amount, \$1.74 million is from on-going revenue sources, which are projected to continue through FY 2014-15. The remainder of the variance, \$16.38 million, is projected to be derived from RETT, including \$6.4 million that was generated by the sale of four large commercial properties during the first half of the fiscal year (*Table 4*). It should be noted that per Ordinance 13170 C M S all receipts of RETT in excess of \$40 million are considered to be one-time revenues.

The projected year-end expenditures are estimated to be \$487.89 million which is \$3.69 million over the adjusted budget. The primary cause of overspending is due to a variety of structural conditions inherent in the City's budget, including the under budgeted expenditures in sworn overtime, premiums, and allowances associated with overtime.

The audited FY 2013-14 gross beginning fund balance is \$95.25 million – a slight decrease from the unaudited ending fund balance included in the FY 2012-13 Fourth Quarter Revenue and Expenditure Report. Importantly, this amount represents the City Council appropriated reserves discussed earlier in this report (\$39.83 million), the current year additional appropriations, and the remainder reflects the total uncommitted ending fund balance that needs to be used to fund expenditures that are beyond revenues, therefore, the beginning fund balance is different from the available year-end fund balance. The year-end available fund balance is estimated to be approximately \$15.52 million, after including estimated year end revenues and expenditures and adjusting for amounts budgeted in FY 2013-15 (*Table 1*). The City's General Purpose Fund reserves are set at \$39.83 million which includes City Council appropriated reserves and the required 7.5% GPF reserve.

#### Landscaping and Lighting Assessment District Fund (LLAD)

In the Landscaping and Lighting Assessment District Fund (2310), forecasted revenue and expenditure results show the fund will have a slight surplus of \$0.05 million. This further adds to the, now positive, fund balance bringing it to \$1.04 million. Projected revenues are \$20.66 million, an increase from the \$20.62 million adjusted budget, projected expenditures are anticipated at \$20.62 million, slightly less than the adjusted budget. The LLAD has steadily improved its negative fund balance from approximately \$6 million in FY 2008-09 to its projected positive balance of \$1.04 million. Expenditure savings furloughs and staff's diligent expenditure controls in previous fiscal years contributed to helping eliminate this negative fund balance.

#### Equipment Fund

This fund is reported on a cash basis (excluding the value of the equipment). Projected results for the Equipment Fund (4100) indicate that revenues will exceed expenditures by approximately \$0.95 million. It is important to note that the repayment amount specified in the Adopted Budget will effectively be reduced from \$1.49 million to \$0.95 million based on these projections. Although the repayment amount will decrease, the value of the cash balance will continue to improve from negative \$5.19 million to negative \$4.23 million. The revenue reflects actual charges to departments for equipment maintenance, as well as the reduction in aging fleet.

through auction sales. The Equipment Fund has steadily improved its cash balance from approximately negative \$16 million in FY 2007-08 to its projected negative balance of \$4.23 million. Discipline in adhering to repayment plans, more accurate departmental billing, furloughs, vacancies, and staff's diligent expenditure control has contributed to reducing this negative balance.

#### Facilities Fund

This fund is also reported on a cash basis. Projected results for the Facilities Fund (4400) indicate that revenues will exceed expenditures by \$1.86 million. The surplus is due to two factors: (1) the scheduled repayment to Fund Balance (\$1.17 mil), and (2) savings in personnel costs due to vacancies (\$0.69 mil). It is important to note that the repayment amount specified in the Adopted Budget will effectively be increased from \$1.17 million to \$1.86 million based on these projections. The value of the cash balance will continue to improve from negative \$21.44 million to negative \$19.58 million. The Facilities Fund has steadily improved its fund balance from approximately negative \$31 million in FY 2008-09 to its projected negative of \$19.58 million. Discipline in adhering to repayment plans, furloughs, vacancies, and staff's diligent expenditure monitoring has contributed to helping reduce this negative fund balance.

Both the Equipment and Facilities Funds continue on ten-year repayment plans for their negative fund balances, and are both projected to eliminate these negative fund balances by FY 2018-19.

The summary table shown on the following pages reflects the projected year-end results for all four funds presented in this report.

**Table 2- Summary of FY 2013-14 Projected Year-End Revenues & Expenditures**

(\$ in millions)

GENERAL PURPOSE FUND (1010)	FY 2013-14 Adjusted Budget	FY 2013-14 Q2 Projected FYE	Year-End Over (Under) Budget
<b>Beginning Fund Balance - Audited</b>	\$95.25	\$95.25	
Revenue	\$456.31	\$474.43	\$18.12
Expenditures <sup>1</sup>	(\$484.20)	(\$487.89)	(\$3.69)
<b>Estimated Current Year Surplus/(Shortfall)</b>	<b>(\$27.89)</b>	<b>(\$13.46)</b>	
<b>Subtotal Fund Balance [A]</b>	<b>\$67.36</b>	<b>\$81.78</b>	
<b>Amounts From FB - FY 2013-14 Adopted Budget:</b>			
163th & 170th pre-academy costs	(\$1.51)	(\$1.51)	
Affordable Housing Programs	(\$1.81)	(\$1.81)	
Other FY 2013-14 Budget Items <sup>2</sup>	(\$10.01)	(\$10.01)	
<b>Amounts Approved July 1 - Dec 31, 2013:</b>			
External Police Academy (Resolution # 84792)	(\$0.18)	(\$0.18)	
<b>Amounts in the FY 2014-16 Adopted Budget:</b>			
Police Academies	(\$10.75)	(\$10.75)	
Revenue Collection System Backlog	(\$0.17)	(\$0.17)	
Capital IT licensing & Maint	(\$1.00)	(\$1.00)	
Enhanced Park Maintenance	(\$0.41)	(\$0.41)	
Graffiti Enforcement	(\$0.10)	(\$0.10)	
Development Impact Fee Study	(\$0.50)	(\$0.50)	
<b>Designated / Mandated Reserves</b>			
7.5% GPF Required Reserve	(\$34.53)	(\$34.53)	
Contribution to GPF Reserve - FY 13-15 Budget Adoption	(\$3.96)	(\$3.96)	
CIP Reserve - FY 13-16 Budget Adoption	(\$0.80)	(\$0.80)	
Long-Term Liabilities - FY 13-15 Budget Adoption	(\$0.53)	(\$0.53)	
<b>Projected Ending Available Fund Balance [B]</b>	<b>\$1.09</b>	<b>\$16.52</b>	

<sup>1</sup> The projected deficit of \$3.69 mil does not include any additional expenditures noted in the FY 13-14 Budget Balancing report in this Committee packet

<sup>2</sup> Detailed balances are listed in Attachment F

**Table 2: Summary of FY 2013-14 Projected Year-End Revenues & Expenditures (con't)**

(\$ in millions)

OTHER FUNDS	FY 2012-13 Adjusted Budget	FY 2012-13 Q4 Unaudited YE Actuals	Year-End Over (Under) Budget
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**LANDSCAPING & LIGHTING ASSESSMENT DISTRICT FUND (2310)**

Beginning Fund Balance - Audited	\$1 00	\$1 00	
Revenue	\$20 62	\$20 66	\$0 05
Expenditures	\$20 88	\$20 62	(\$0 26)
Estimated Current Year Surplus/(Shortfall)	(\$0 26)	\$0 05	
Subtotal Fund Balance [A]	\$0 74	\$1 04	
Ending Fund Balance (est.) [B]	\$0 74	\$1 04	

**EQUIPMENT FUND (4100)**

Gross Beginning Cash Balance	(\$5 19)	(\$5 19)	
Revenue	\$19 62	\$19 98	\$0 35
Expenditures	\$21 28	\$19 02	(\$2 26)
Estimated Current Year Surplus/(Shortfall)	(\$1 65)	\$0 95	
Subtotal Cash Balance [A]	(\$6 84)	(\$4 23)	
Ending Cash Balance (est.) [B]	(\$6 84)	(\$4 23)	

**FACILITIES FUND (4400)**

Gross Beginning Cash Balance	(\$21 44)	(\$21 44)	
Revenue	\$26 53	\$26 78	\$0 24
Expenditures	\$27 49	\$24 91	(\$2 58)
Estimated Current Year Surplus/(Shortfall)	(\$0 96)	\$1 86	
Subtotal Cash Balance [A]	(\$22 40)	(\$19 58)	
Ending Cash Balance (est.) [B]	(\$22 40)	(\$19 58)	

[A] GFF and LLAD projected fiscal year-end fund balances Equipment and Facilities projected fiscal year-end cash balances

[B] GFF and LLAD estimated ending fund balance, net of adopted use of fund balance, bond proceeds for LED replacement project, and budgeted transfers from fund balance Equipment and Facilities estimated ending cash balance includes estimated reductions based on scheduled repayment plans



**GENERAL PURPOSE FUND**  
*(Attachments A-1 and A-2)*

***REVENUE HIGHLIGHTS***

The FY 2013-14 adjusted General Purpose Fund revenue budget is \$456.31 million. Second Quarter revenue fiscal projected year-end estimates total \$474.4 million, which represents a variance of \$18.12 million. Of this amount, \$1.74 million is from on-going revenue sources, which are projected to continue through FY 2014-15. The remainder of the variance, \$16.38 million, is projected to be derived from RETT, including \$6.4 million that was generated by the sale of four large commercial properties during the first half of the fiscal year (*Table 4*). It should be noted that per Ordinance 13170 C M S all receipts of RETT in excess of \$40 million are considered to be one-time revenues. Significant projected variances in each revenue category are shown below:

- Property Tax +\$2.43 million
- Utility Consumption Tax -\$0.87 million
- Real Estate Transfer Tax +\$16.38 million
- Transient Occupancy Tax +\$1.95 million
- Parking Tax: -\$1.29 million

Attachment A-1 provides details of second quarter revenue collection in comparison to budget. Highlights are provided below:

*Property Tax +\$2.43 million*

Property Tax revenue received through the second quarter totaled \$63.8 million and is projected to end the fiscal year at \$146.90 million. Based upon second quarter data, this is a projected 1.68% increase over the adopted budget. The projected increase is due to a strengthening housing market resulting in improved assessed property values.

*Utility Consumption Tax -\$0.87 million*

Utility Consumption Tax revenue received through the second quarter totaled \$20.78 million, and is projected to end the fiscal year at \$49.12 million. Based upon second quarter data, this is a projected -1.74% decrease from the adopted budget. Leakage continues due to consumer substitution toward non-taxable services (pre-paid cell phones, voice over internet protocol, data plans) and energy efficiency initiatives have continued to erode City revenues. Furthermore, the mild winter weather has also had a direct effect as utility consumers use less energy to heat homes and offices.

*Real Estate Transfer Tax +\$16.38 million*

Real Estate Transfer Tax revenue received through November 2013 totaled \$27.30 million, and is projected to end the fiscal year at \$56.75 million. Based upon second quarter data, this is a projected 40.58% increase over the adopted budget. As noted in Table 3 below, total real estate transactions have decreased 7.05% from the previous year, however, RETT is growing. This

projected increase is due to strong increases in sale prices as the residential real estate market stabilizes and the sale of commercial real estate maintains moderate growth

**Table 3: Real Estate Transactions**

July - November	FY 2011-12	FY 2012-13	Variance
Residential	2,463	2,232	-9.38%
Commercial	97	108	11.34%
Vacant Lot/Other	136	166	22.06%
<b>Total Properties</b>	<b>2,696</b>	<b>2,506</b>	<b>-7.05%</b>

Of the projected RETT increase, \$6.40 million are considered nonrecurring revenues derived from the sale of the four large commercial properties listed below in Table 4. Real Estate Transfer Tax is highly volatile and revenues can increase and decrease rapidly with changing market conditions or as a result of the sale of high value properties. Furthermore, RETT in excess of \$40 million is restricted by City Council Ordinance 13170 C M S, thus \$16.75 million of the projected \$56.75 million are considered one-time revenues and must be appropriated in accordance with the Ordinance.

**Table 4: FY 2013-14 Property Sales (non-recurring revenue)**

Current Owner	Property Address	Date of Knowledge*	Sales Tax (mil)
Alta City Walk LLC	TBD	October 24, 2013	\$1.55
OCC Venture LLC	1300 Clay Street	October 24, 2013	\$0.53
555 Twelfth Street Venture LLC	555 12th Street	October 24, 2013	\$2.00
OCC Venture LLC	500 12th Street, 110	December 21, 2013	\$2.33
<b>Total</b>			<b>\$6.40</b>

\* Date the City receives property specific information from the County

Transient Occupancy Tax +1.95 million

Transient Occupancy Tax (TOT) revenue received through the second quarter totaled \$6.82 million and is projected to end the fiscal year at \$14.57 million. Based upon second quarter data, this is a projected 15.43% increase over the adopted budget. The increase in TOT is being felt across the Bay Area as the demand for hotel lodging increases due to the improved business climate and an influx of foreign travelers, which also increases room rates based upon simple supply and demand.

Parking Tax -\$1.29 million

Parking Tax revenue received through the second quarter totaled \$3.54 million, and is projected to end the fiscal year at \$7.95 million. Based upon second quarter data, this is a projected 13.95% decrease from the adopted budget. This decline is largely due to the closure of two parking lots in Fiscal Year 2014; one is located at the Port and is closed due to construction activities, the other was sold and the new owner is planning to repurpose the land. Finally, a

parking garage on Martin Luther King has changed management companies Staff is working with the new management company to ensure proper remittance of parking tax to the City

### **EXPENDITURE HIGHLIGHTS**

As outlined in Attachment A-2, the FY 2013-14 Q2 Adjusted Budget is \$484.20 million. The General Purpose Fund (GPF) projected expenditures based on data through December 31, 2013 is estimated to be \$487.89 million, resulting in an over-spending of \$3.69 million primarily due to the increase in cost of sworn overtime.

Attachment A-2 also summarizes agency / department-level spending. Attachment B provides the breakdown of projected overtime spending through fiscal year-end for the General Purpose Fund and All Funds. Provided below is a discussion of each agency / department's projected savings or overspending in the GPF at year-end.

#### **Mayor's Office**

The Mayor's Office is projected to stay within the Adjusted Budget.

#### **City Administrator**

The City Administrator's Office is projected to have savings associated with the amount designated for CPRB.

#### **City Council**

The City Council is projected to stay within the Adjusted Budget.

#### **City Attorney**

The City Attorney's Office is projected to stay within the Adjusted Budget.

#### **City Auditor**

The City Auditor is projected to stay within the Adjusted Budget.

#### **City Clerk**

The Office of the City Clerk is projected to spend \$2.53 million compared to the Adjusted Budget of \$2.39 million, a difference of \$0.13 million. The projected overspending is due to full staffing, therefore the vacancy rate cannot be met.

Administrative Services Department

Administrative Services (Information Technology, Treasury, Controller, Human Resources, Revenue) projected expenditures are estimated at \$32.63 million compared to the Adjusted Budget of \$33.94 million. The under-spending of \$1.31 million is primarily due to lower than anticipated personnel costs in the Controller's Office, Treasury, and Information Technology as a result of vacancies.

Oakland Police Department (OPD)

Police Services is forecasted to spend \$196.61 million compared to its Adjusted Budget of \$191.31 million. The projected over expenditure of approximately \$5.3 million is primarily due to OPD overtime costs exceeding their Adjusted Budget by \$13.95 million, which is offset by one-time salary savings associated with the number of vacancies which are all on an accelerated hiring path.

Oakland Fire Department (OFD)

Fire Services is projected to exceed their overtime budget at FYE by \$14.13 million in part due to two on-going academies. However, they are projected to stay within their total Adjusted Budget of \$97.00 million as a result of salary savings from vacancies, utilizing grant funds (SAFER, FRALS, etc), and receiving deployment reimbursement from the state.

Community Services Department

Community Services is projected to spend \$21.30 million compared to the Adjusted Budget of \$21.73, a difference of \$0.43 million. Savings are anticipated due to vacancies in Human Services.

Public Works Department

Public Works is projected to stay within their Adjusted Budget.

**FUND BALANCE ANALYSIS**

The audited FY 2013-14 gross beginning fund balance is \$95.25 million – a slight decrease from the unaudited ending fund balance included in the FY 2012-13 Fourth Quarter Revenue and Expenditure Report. Importantly, this amount represents the City Council appropriated reserves discussed earlier in this report (\$39.83 million), the current year additional appropriations, and the remainder reflects the total uncommitted ending fund balance that needs to be used to fund expenditures that are beyond revenues, therefore, the beginning fund balance is different from the available year-end fund balance. The year-end available fund balance is estimated to be approximately \$15.52 million, after including estimated year end revenues and expenditures and adjusting for amounts budgeted in FY 2013-15 (Table 1). The City's General Purpose Fund reserves are set at \$39.83 million which includes City Council appropriated reserves and the required 7.5% GPF reserve.

As noted in the FY 2012-13 Q4 Revenue & Expenditure Report, the impact of the 2% COLA on the non-GPF funds is being closely monitored. Due to the changes in personnel and vacancies the full impact will not be known until year-end, at which time adjustments will be made if necessary.

It is important that the City continues to plan for this contingency and cautiously approach the projected GPF fund balance presented in this report, especially in light of large unfunded liabilities, negative fund balances, anticipated expenditures in the very near future, unanticipated expenditures which appear naturally reoccurring without a funding source, and other risks that may impact the fund balance this year.

It is also important to note the progress the City continued to make in FY 2012-13 on its funds that had negative fund balances. Over the past decade, many Non-GPF have been depleted creating financial pressures on the GPF. They are largely attributable to historical overspending and/or under-recovery and transfers to the GPF for budget balancing measures. The agenda report for the Summary of Unfunded Liabilities was presented in the Finance and Management Committee on January 28, 2014.

The last three Adopted Policy Budgets (FY 2009-2015) included repayment plans for the City to repay itself for the use of pooled cash for both Program Funds and Internal Service Funds (ISFs). The Repayment Plan has been monitored closely by staff, and staff has also instituted more frequent draw-downs of grant funds, as well as increased oversight and management of expenditures for funds with negative balances. Since FY 2009-10, over \$33 million has been repaid, reducing the negative balances and mitigating the accumulation of negative interest. Continued commitment to repayment is strongly encouraged to ensure the necessary financial progress as a commitment to external auditors. Negative balances continue to draw resources from other funds, and ultimately become the responsibility of the GPF.

#### **PUBLIC OUTREACH/INTEREST**

Not applicable

#### **COORDINATION**

This report was prepared in coordination between the City Administrator's Budget Office, the Controller's Office, the City Attorney's Office and various departments.

#### **COST SUMMARY/IMPLICATIONS**

This report presents the projected year-end results for the General Purpose Fund and three key City funds for the 2013-14 fiscal year beginning July 1, 2013 and ending June 30, 2014.

**SUSTAINABLE OPPORTUNITIES**

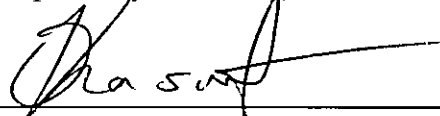
*Economic* No direct economic opportunities have been identified

*Environmental* No direct environmental impacts have been identified

*Social Equity* No social equity opportunities have been identified

For questions regarding this report, please contact Osborn K Solitei, Finance Director/Controller, at 238-3809

Respectfully submitted,



OSBORN K SOLITEI  
Finance Director/Controller

Prepared by

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City Administrator's Office

***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*

Deanna J Santana, City Administrator

Subject FY 2013-14 Q2 R&E Report

Date January 30, 2014

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*E- 1 Facilities Fund Revenues*

*E- 2 Facilities Fund Expenditures*

*F. Detail Use of Fund Balance*

*G Detail List of Project & Encumbrance Carryforward*

Item \_\_\_\_\_  
Finance and Management Committee  
February 11, 2014

**FY 2013-14 REVENUE AND EXPENDITURE ANALYSIS**  
**Through Second Quarter (July 1, 2013 - December 31, 2013)**  
**GENERAL PURPOSE FUND REVENUES (\$ in millions)**

Revenue Category	FY 2013-14 Adjusted Budget	FY 2013-14 Q2 YTD Actuals	FY 2013-14 Percent to Date	FY 2013-14 Year-End Estimate	FY 2013-14 Year-End \$ Over / (Under) Adl Bud.	Explanation of Over / (Under) Collection
PROPERTY TAX	144 47	63 83	44 2%	146 89	2 43	
SALES TAX	48 89	19 02	38 9%	48 89	0 00	
BUSINESS LICENSE TAX	59 24	2 58	4 4%	59 85	0 61	
UTILITY CONSUMPTION TAX	50 00	20 78	41 6%	49 13	(0 87)	
REAL ESTATE TRANSFER TAX	40 37	27 27	67 6%	56 75	16 38	
TRANSIENT OCCUPANCY TAX	12 62	6 82	54 0%	14 57	1 95	
PARKING TAX	9 24	3 54	38 4%	7 95	(1 29)	
LICENSES & PERMITS	1 91	0 67	34 9%	1 91	0 00	
FINES & PENALTIES	22 50	8 47	37 7%	22 25	(0 25)	
INTEREST INCOME	0 74	0 15	20 8%	0 74	0 00	
SERVICE CHARGES	44 11	14 38	32 6%	44 11	0 00	
INTERNAL SERVICE FUNDS	0 00	0 03	0 0%	0 00	0 00	
GRANTS & SUBSIDIES	0 01	0 13	1324 6%	0 13	0 12	
MISCELLANEOUS	1 30	0 46	35 3%	0 35	(0 95)	
INTER-FUND TRANSFERS	0 00	0 00	0 0%	0 00	0 00	
<b>Sub-Total Revenue</b>	<b>\$435 40</b>	<b>\$168.13</b>	<b>38 6%</b>	<b>\$453 52</b>	<b>\$18 12</b>	
<b>TRANSFERS FROM FUND BALANCE</b>	<b>20 91</b>	<b>0 00</b>	<b>0 0%</b>	<b>20 91</b>	<b>0 00</b>	
<b>Total Revenue</b>	<b>\$456 31</b>	<b>\$168.13</b>	<b>38 6%</b>	<b>\$474 43</b>	<b>\$18 12</b>	



**FY 2013-14 REVENUE AND EXPENDITURE ANALYSIS**  
**Through Second Quarter (July 1, 2013 - December 31, 2013)**  
**GENERAL PURPOSE FUND EXPENDITURES (\$ in millions)**

Agency / Department	FY 2013-14 Adjusted Budget	FY 2013-14 Q2 YTD Actuals	FY 2013-14 Percent To Date	FY 2013-14 Year-End Estimate	FY 2013-14 Year-End \$ Over Adjusted Budget	FY 2013-14 Year-End \$ (Under) Adjusted Budget	FY 2013-14 Year-End Over (Under) as % of Adjusted Budget	Explanation of (Overspending) / Savings
MAYOR	2.04	0.90	44.4%	2.04	0.00		0.0%	
CITY COUNCIL	3.69	1.82	46.7%	3.89	0.00		0.0%	
CITY ADMINISTRATOR	15.49	5.01	32.4%	15.49	0.00		0.0%	
CITY ATTORNEY	11.95	2.27	19.0%	11.95	0.00		0.0%	
CITY AUDITOR	1.69	0.77	48.8%	1.59	0.00		0.0%	
CITY CLERK	2.39	0.90	37.5%	2.53	0.13		5.5%	The projected overspending is due to full staffing therefore the vacancy rate cannot be met
ADMINISTRATIVE SERVICES								
ADMINISTRATION	0.84	0.42	50.3%	0.84	0.00		0.0%	
CONTROLLER'S OFFICE	3.75	1.32	35.3%	3.02		(0.73)	(19.5%)	Under spending due to vacancies as positions are filled the projected savings may not be fully realized at year end
REVENUE	9.89	4.96	50.3%	10.44	0.66		5.7%	Charges to be reconciled and adjusted projected to be at budget by FYE
TREASURY	3.01	1.08	36.0%	3.05	0.04		1.2%	Projected to be at budget by FYE due to increase in accounting recoveries
INFORMATION TECHNOLOGY	12.09	3.64	30.1%	11.47		(0.62)	(5.1%)	Under spending due to vacancies as positions are filled the projected savings may not be fully realized at year end
HUMAN RESOURCES	4.36	1.56	35.8%	3.80		(0.56)	(12.8%)	Under spending due to vacancies as positions are filled the projected savings may not be fully realized at year end
POLICE SERVICES	191.31	92.61	48.4%	196.61	5.30		2.8%	Over spending due primarily to an increase in overtime costs
FIRE SERVICES	97.00	46.75	50.3%	97.00	0.00		0.0%	
LIBRARY SERVICES	9.19	4.37	47.6%	9.19	0.00		0.0%	
COMMUNITY SERVICES								
PARKS & RECREATION	13.72	7.21	52.5%	13.72	0.00		0.0%	
HUMAN SERVICES	8.01	2.75	34.3%	7.58		(0.43)	(5.4%)	Under spending due to vacancies as positions are filled the projected savings may not be fully realized at year end
NEIGHBORHOOD SERVICES	0.41	0.16	40.7%	0.41	0.00		0.0%	
PUBLIC WORKS	3.40	0.73	21.4%	3.40	0.00		0.0%	
PLANNING, BUILDING & NEIGHBORHOOD PRESERVATION	0.99	0.00	0.0%	0.99	0.00		0.0%	
HOUSING & COMMUNITY DEVELOPMENT	1.81	0.00	0.0%	1.81	0.00		0.0%	
NON-DEPARTMENTAL	86.18	45.53	52.8%	66.18	0.00		0.0%	
SUBTOTAL	483.31	226.80	46.9%	487.00	6.03	(2.34)	1.2%	
CAPITAL IMPROVEMENT PROGRAM	0.89	0.05	6.1%	0.89	0.00		0.0%	
<b>Total Expenditures*</b>	<b>\$484.20</b>	<b>\$226.85</b>	<b>46.9%</b>	<b>\$487.89</b>	<b>\$6.03</b>	<b>(\$2.34)</b>		
<b>Net Over / (Under) Adjusted Budget Citywide</b>						<b>3.69</b>		

\* The FY 2013-14 Year-End Estimate of \$487.89 million includes project carryforward of \$27.49 million

**FY 2013-14 REVENUE AND EXPENDITURE ANALYSIS**  
**Through Second Quarter (July 1, 2013 - December 31, 2013)**

**overtime analysis (In Dollars)**

**GENERAL PURPOSE FUND**

Agency / Department	FY 2013-14 Adjusted Budget	FY 2013-14 Q2 YTD Overtime Actuals	FY 2013-14 Percent To Date	FY 2013-14 Year-End Estimate	FY 2013-14 Year-End \$ (Over) / Under Adjusted Budget	FY 2013-14 Year-End (Over) / Under as % of Adjusted Budget	Explanation of Over / (Under) Collection
MAYOR	8,960	0	0 0%	0	8,960	100 0%	
CITY COUNCIL			0 0%		0	0 0%	
CITY ADMINISTRATOR	0	17,407	0 0%	34,813	(34,813)	0 0%	
CITY ATTORNEY	0	135	0 0%	270	(270)	0 0%	
CITY AUDITOR			0 0%		0	0 0%	
CITY CLERK	11,570	6,580	56 9%	13,160	(1,590)	(13 7%)	
ADMINISTRATIVE SERVICES							
ADMINISTRATION	550	0	0 0%	0	550	100 0%	
CONTROLLER'S OFFICE	106,568	0	0 0%	0	106,568	100 0%	
REVENUE	15,560	3,960	25 4%	7,920	7,640	49 1%	
TREASURY	0	2,065	0 0%	4,129	(4,129)	0 0%	
INFORMATION TECHNOLOGY	2,040	62,027	3040 5%	124,054	(122,014)	(5981 1%)	
HUMAN RESOURCES	26,390	12,078	45 8%	24,156	2,234	8 5%	
POLICE SERVICES	13,898,554	13,556,762	97 5%	27,846,177	(13,947,623)	(100 4%)	
FIRE SERVICES	237,965	7,184,138	3019 0%	14,368,276	(14,130,311)	(5938 0%)	
LIBRARY SERVICES	6,260	1,384	22 1%	2,768	3,492	55 8%	
COMMUNITY SERVICES							
PARKS & RECREATION	0	2,123	0 0%	4,247	(4,247)	0 0%	
HUMAN SERVICES	0	1,647	0 0%	3,293	(3,293)	0 0%	
NEIGHBORHOOD SERVICES	726	6,039	831 8%	12,079	(11,353)	(1563 6%)	
PUBLIC WORKS	3,550	4,118	116 0%	8,236	(4,686)	(132 0%)	
COMMUNITY & ECONOMIC DEVELOPMENT			0 0%		0	0 0%	
PLANNING, BUILDING & NEIGHBORHOOD PRESERVATION			0 0%		0	0 0%	
HOUSING & COMMUNITY DEVELOPMENT			0 0%		0	0 0%	
NON-DEPARTMENTAL			0 0%		0	0 0%	
CAPITAL IMPROVEMENT PROGRAM			0 0%		0	0 0%	
<b>TOTAL</b>	<b>\$14,318,693</b>	<b>\$20,860,463</b>	<b>145 7%</b>	<b>\$42,453,579</b>	<b>(\$28,134,886)</b>	<b>(196 5%)</b>	

\*Note Administration is working on an overtime cost containment strategy that will lower the year end projected estimates

**FY 2013-14 REVENUE AND EXPENDITURE ANALYSIS**  
**Through Second Quarter (July 1, 2013 - December 31, 2013)**

**OVERTIME ANALYSIS (in Dollars)**

**ALL FUNDS**

Agency / Department	FY 2013-14 Adjusted Budget	FY 2013-14 Q2 YTD Overtime Actuals	FY 2013-14 Percent To Date	FY 2013-14 Year-End Estimate	FY 2013-14 Year-End \$ (Over) / Under Adjusted Budget	FY 2013-14 Year-End (Over) / Under as % of Adjusted Budget	Explanation of Over / (Under) Collection
MAYOR	8,960	0	0 0%	0	8,960	100 0%	
CITY COUNCIL					0	0 0%	
CITY ADMINISTRATOR	0	36,725	0 0%	73,450	(73,450)	0 0%	
CITY ATTORNEY	0	135	0 0%	270	(270)	0 0%	
CITY AUDITOR					0	0 0%	
CITY CLERK	11,570	7,253	62 7%	14,505	(2,935)	(25 4%)	
ADMINISTRATIVE SERVICES							
ADMINISTRATION	550	0	0 0%	0	550	100 0%	
CONTROLLER'S OFFICE	109,738	4,473	4 1%	8,946	100,792	91 8%	
REVENUE	15,560	4,142	26 6%	8,283	7,277	46 8%	
TREASURY	0	2,065	0 0%	4,129	(4,129)	0 0%	
INFORMATION TECHNOLOGY	10,710	96,450	900 6%	192,899	(182,189)	(1701 1%)	
HUMAN RESOURCES	26,390	12,078	45 3%	24,156	2,234	8 5%	
POLICE SERVICES	14,337,189	13,984,262	97 5%	27,968,524	(13,631,335)	(95 1%)	
FIRE SERVICES	4,554,495	9,391,638	206 2%	18,783,276	(14,228,782)	(312 4%)	
LIBRARY SERVICES	6,260	2,694	43 0%	5,388	872	13 9%	
COMMUNITY SERVICES							
PARKS & RECREATION	0	6,579	0 0%	13,158	(13,158)	0 0%	
HUMAN SERVICES	0	23,516	0 0%	47,032	(47,032)	0 0%	
NEIGHBORHOOD SERVICES	726	6,039	831 8%	12,079	(11,353)	(1563 6%)	
PUBLIC WORKS	1,385,454	1,119,971	80 6%	2,239,942	(854,488)	(61 7%)	
COMMUNITY & ECONOMIC DEVELOPMENT					0	0 0%	
PLANNING, BUILDING & NEIGHBORHOOD PRESERVATION	307,520	290,339	94 4%	580,678	(273,158)	(88 8%)	
HOUSING & COMMUNITY DEVELOPMENT	0	14,799	0 0%	29,597	(29,597)	0 0%	
NON-DEPARTMENTAL					0	0 0%	
CAPITAL IMPROVEMENT PROGRAM					0	0 0%	
<b>TOTAL</b>	<b>\$20,775,121</b>	<b>\$25,003,156</b>	<b>120 4%</b>	<b>\$50,006,312</b>	<b>(\$29,231,190)</b>	<b>-140 7%</b>	

\*Note Administration is working on an overtime cost containment strategy that will lower the year end projected estimates

**FY 2013-14 REVENUE AND EXPENDITURE ANALYSIS**  
**Through Second Quarter (July 1, 2013 - December 31, 2013)**  
**LANDSCAPE AND LIGHTING ASSESSMENT DISTRICT FUND REVENUES (\$ in millions)**

Revenue Category	FY 2013-14 Adjusted Budget	FY 2013-14 Q2 YTD Actuals	FY 2013-14 Percent To Date	FY 2013-14 Year-End Estimate	FY 2013-14 Year-End \$ Over / (Under) Adj Bud	Explanation of Over / (Under) Collection
TAX LEVY	18.97	10.02	52.8%	18.97	0.00	
LICENSES & PERMITS	0.01	0.03	229.9%	0.06	0.05	
INTEREST INCOME	0.00	(0.00)	0.0%	0.00	0.00	
SERVICE CHARGES	0.17	0.04	24.6%	0.17	0.00	
OTHER	1.46	0.85	57.9%	1.46	0.00	
<b>Total Revenue</b>	<b>\$20.62</b>	<b>\$10.93</b>	<b>53.0%</b>	<b>\$20.66</b>	<b>\$0.05</b>	

**FY 2013-14 REVENUE AND EXPENDITURE ANALYSIS**  
**Through Second Quarter (July 1, 2013 - December 31, 2013)**  
**LANDSCAPE AND LIGHTING ASSESSMENT DISTRICT FUND EXPENDITURES (\$ in millions)**

Agency / Department	FY 2013-14 Adjusted Budget	FY 2013-14 Q2 YTD Actuals	FY 2013-14 Percent To Date	FY 2013-14 Year-End Estimate	FY 2013-14 Year-End \$ Over / (Under) Adjusted Budget	FY 2013-14 Year-End Over / (Under) as % of Adjusted Budget	Explanation of (Overspending) / Savings
CITY ADMINISTRATOR	0 06	0 01	23 9%	0 06	0 00	0 00%	
ADMINISTRATIVE SERVICES							
CONTROLLER'S OFFICE	0 01	0 00	0 0%	0 01	0 00	0 00%	
REVENUE	0 04	0 02	53 6%	0 04	0 00	0 00%	
COMMUNITY SERVICES							
PARKS & RECREATION	4 11	2 03	49 4%	4 11	0 00	0 00%	
PUBLIC WORKS	29 49	17 13	58 1%	29 49	0 00	0 00%	
NON-DEPARTMENTAL	0 26	0 00	0 0%	0 00	(0 26)	(100 0%)	
<b>Total Expenditures</b>	<b>\$33 97</b>	<b>\$19 20</b>	<b>56 5%</b>	<b>\$33 71</b>	<b>(0 26)</b>	<b>(0 8%)</b>	
Less							
Bond Proceeds	(13 09)	(9 48)		(13 09)	0 00		LED Replacement Project
<b>NET EXPENDITURE</b>	<b>\$20 88</b>	<b>\$9 72</b>		<b>\$20 62</b>	<b>(0 26)</b>	<b>(1 26%)</b>	

**FY 2013-14 REVENUE AND EXPENDITURE ANALYSIS**  
**Through Second Quarter (July 1, 2013 - December 31, 2013)**  
**EQUIPMENT FUND REVENUES (\$ in millions)**

Revenue Category	FY 2013-14 Adjusted Budget	FY 2013-14 Q2 YTD Actuals	FY 2013-14 Percent to Date	FY 2013-14 Year-End Estimate	FY 2013-14 Year-End \$ Over / (Under) Adj. Bud	Explanation of Over / (Under) Collection
INTERNAL SERVICE	19.64	10.34	52.6%	19.64	0.00	
INTEREST INCOME	(0.10)	(0.00)	2.4%	(0.00)	0.10	
LICENSES & PERMITS	0.08	0.02	27.6%	0.04	(0.04)	
FINES & PENALTIES	0.00	0.00	0.0%	0.00	0.00	
MISCELLANEOUS	0.00	0.29	0.0%	0.29	0.29	
<b>Total Revenue</b>	<b>\$19.62</b>	<b>\$10.65</b>	<b>54.3%</b>	<b>\$19.98</b>	<b>\$0.35</b>	

**FY 2013-14 REVENUE AND EXPENDITURE ANALYSIS**  
**Through Second Quarter (July 1, 2013 - December 31, 2013)**  
**EQUIPMENT FUND EXPENDITURES (\$ in millions)**

Agency / Department	FY 2013-14 Adjusted Budget	FY 2013-14 Q2 YTD Actuals	FY 2013-14 Percent to Date	FY 2013-14 Year-End Estimate	FY 2013-14 Year-End \$ Over / (Under) Adjusted Budget	FY 2013-14 Year-End Over / (Under) as % of Adjusted Budget	Explanation of (Overspending) / Savings
ADMINISTRATIVE SERVICES							
HUMAN RESOURCES	0 01	0 00	0 0%	0 01	0 00	0 0%	
PUBLIC WORKS	31 62	11 53	36 5%	30 86	-0 77	(2 43%)	Anticipated savings from vacancies
NON-DEPARTMENTAL	1 49	0 00	0 0%	0 00	-1 49	(100 00%)	Scheduled Repayment to Fund Balance
<b>Total Expenditures</b>	<b>\$33 13</b>	<b>\$11 53</b>	<b>34 8%</b>	<b>\$30 87</b>	<b>(2 26)</b>	<b>(6 81%)</b>	
Less							
Bond Proceeds	(11 85)	(3 0)	25 5%	(11 85)	0 00	0 0%	2013 Equipment Master Lease
<b>NET EXPENDITURE</b>	<b>\$21 28</b>	<b>\$8 51</b>	<b>40 0%</b>	<b>\$19 02</b>	<b>(2 26)</b>	<b>(10 60%)</b>	

**FY 2013-14 REVENUE AND EXPENDITURE ANALYSIS**  
**Through Second Quarter (July 1, 2013 - December 31, 2013)**  
**FACILITIES FUND REVENUES (\$ in millions)**

Revenue Category	FY 2013-14 Adjusted Budget	FY 2013-14 Q2 YTD Actuals	FY 2013-14 Percent to Date	FY 2013-14 Year-End Estimate	FY 2013-14 Year-End \$ Over / (Under) Adj. Bud	Explanation of Over / (Under) Collection
INTERNAL SERVICE	25 87	12 98	50 2%	25 87	0 00	
SERVICE CHARGES	0 11	0 29	262 1%	0 29	0 18	
INTEREST INCOME	(0 08)	(0 02)	26 4%	(0 01)	0 06	
FINES & PENALTIES	0 00	0 00	0 0%	0 00	0 00	
MISCELLANEOUS	0 50	0 10	20 1%	0 50	0 00	
GRANTS & SUBSIDIES	0 12	0 00	0 0%	0 12	0 00	
<b>Total Revenue</b>	<b>\$26 53</b>	<b>\$13 36</b>	<b>50 3%</b>	<b>\$26 78</b>	<b>\$0 24</b>	



**FY 2013-14 REVENUE AND EXPENDITURE ANALYSIS**  
**Through Second Quarter (July 1, 2013 - December 31, 2013)**  
**FACILITIES FUND EXPENDITURES (\$ in millions)**

Agency / Department	FY 2013-14 Adjusted Budget	FY 2013-14 Q2 YTD Actuals	FY 2013-14 Percent to Date	FY 2013-14 Year-End Estimate	FY 2013-14 Year-End \$ Over / (Under) Adjusted Budget	FY 2013-14 Year-End Over / (Under) as % of Adjusted Budget	Explanation of (Overspending) / Savings
<b>ADMINISTRATIVE SERVICES</b>							
TREASURY	(0.00)	0.00	0.0%	(0.00)	0.00	0.0%	
HUMAN RESOURCES	0.00	0.00	0.0%	0.00	0.00	0.0%	
PUBLIC WORKS	26.32	11.04	41.9%	24.91	-1.41	(5.4%)	Savings from vacancies
NON-DEPARTMENTAL	1.17	0.00	0.0%	0.00	-1.17	(100.0%)	Scheduled Repayment to Fund Balance
CAPITAL IMPROVEMENT PROGRAM	0.00	0.00	0.0%	0.00	0.00	0.0%	
<b>Total Expenditures</b>	<b>\$27.49</b>	<b>\$11.04</b>	<b>40.2%</b>	<b>\$24.91</b>	<b>-\$2.58</b>	<b>(9.37%)</b>	

**FY 2013-14 Q2 Projected Revenue and Expenditure Report  
General Purpose Fund (GPF)**

ATTACHMENT F

**USE OF FUND BALANCE FY 2013-14 BUDGET**

<b>NAME</b>	<b>AMT</b>	<b>TRACKING PROJECT</b>
Capital IT licensing & Maint	\$1,500,000	
Clear Backlog of Background Checks	\$400,000	A468512
Community-Based Crime Prevention Plan	\$150,000	A468513
County Sheriff + CHP Contract	\$2,600,000	A468511
Enhanced Parks Maintenance	\$408,861	A468517
Graffiti Enforcement	\$182,057	A468518
Head Start Programs	\$1,516,000	
Homeless encampment	\$120,000	A468530
Murals/Green Walls (\$50k/council district )	\$400,000	
NLC - Graffiti Abatement and Illegal Dumping	\$300,000	A468519
NSC Community Outreach	\$75,000	A468514
OFCY FY 09-12 True-up	\$582,741	
Restore Cultural Funding	\$200,000	A468520
Restore Vietnamese Senior Center Cuts	\$7,344	
Revenue Collection System/backlog	\$326,000	A468510
Street Patching Crew Equipment	\$725,000	A468516
West Oakland Job Center	\$300,000	
Wildfire District Formation	\$213,000	A468515
<b>TOTAL</b>	<b>\$10,006,003</b>	

**FY 2013-14 Q2 Revenue and Expenditure Report  
General Purpose Fund (GPF)**

ATTACHMENT G

**GPF PROJECT & ENCUMBRANCE CARRYFORWARD BALANCES**

PROJECT NAME	AMT
166th -168th POLICE ACADEMY	\$3,659,979
2009 JAG (STIMULUS)-LABOR	\$54,564
ADA AUXILIARY AIDES & SERVICE PROJECT	\$16,417
ADA REASONABLE ACCOMODATIONS	\$14,950
AGENDA MANAGEMENT	\$67,000
ANIMAL POPULATION CONTROL	\$7,327
ANIMAL SHELTER DONATIONS	\$97,071
ARROYO VIEJO	\$52,430
BALLOT MEASURES COORDINATOR	\$51,115
BEACON ECONOMICS	\$5,000
BUDGET BOOK PRINTING	\$13,191
BUSINESS IMPROVEMENT DISTRICT (BID)-NCR	\$56,191
CAO CONTINGENCY FUNDS	(\$658)
CHILDCARE CENTER DOWNTOWN	\$158,969
CHORUS	\$47
CITY-SCHOOL PARTNERSHIP	\$18,742
CITYWIDE RECORDS MGT	\$12,770
CITYWIDE ROOF REPAIRS - FY2006-07	(\$0)
CITY-WIDE TRAINING	\$68,497
COLISEUM	\$888,075
COLISEUM CITY SPECIFIC PLAN - F1010	\$149,732
COMM PROM PRG FOR SRVC ORG (CPPSO) FY 2	\$5,508
COMMISN ON DISABLED PERSONS	(\$0)
COMPLIANCE DIRECTOR	(\$182,701)
COMPLIANCE DIRECTOR COMP STAFF RAP COSTS	\$4,814,610
CSS CRIME PREVENTION PROGRAM	(\$32)
CULTURAL ARTS FUNDING FY08-09	\$307,408
DAY LABORERS	\$169,930
DEEMED APPROVED ALCOHOL CONTRO	\$105,369
District One Pay-Go Projects	\$2,705
DOJ FINGERPRINT FEE TRUST	\$2,017
DOWNTOWN OAK SR CTR 98-99	\$4
DOWNTOWN OAKLAND SENIOR CENTER-TRUST FUN	(\$3,650)
EAST OAK SR CTR FY98-99	(\$15,276)
ELECTION FUNDINGS	\$342,360
EMERGENCY HOUSING PROGRAM FY 0809	\$4,946
EMERGENCY HOUSING PROGRAM FY01-03	\$12,939
EMERGENCY HOUSING PROGRAM FY09/10	\$21,996
EMERGENCY HOUSING PROGRAM FY10/11	\$26,035
FGP/FED FUNDRAISING FY12/13	(\$3,890)
FINE REV FOR SENIORS AGING DPT	(\$4,724)

**FY 2013-14 Q2 Revenue and Expenditure Report  
General Purpose Fund (GPF)**

ATTACHMENT G

**GPF PROJECT & ENCUMBRANCE CARRYFORWARD BALANCES**

PROJECT NAME	AMT
FUND 1010 PAY-GO AT LARGE	\$600
FUND 1010 PAY-GO DIST 1	\$2,757
FUND 1010 PAY-GO DIST 2	\$12,307
FUND 1010 PAY-GO DIST 3	\$267
FUND 1010 PAY-GO DIST 4	\$17,581
FUND 1010 PAY-GO DIST 5	\$4,730
FUND 1010 PAY-GO DIST 6	\$286
FUND 1010 PAY-GO DIST 7	\$846
FY06-07 COUNCIL PRIORITIES - DISTRICT 2	\$51,737
FY06-07 COUNCIL PRIORITIES - DISTRICT 3	\$37,500
FY06-07 COUNCIL PRIORITIES - DISTRICT 4	\$327
FY06-07 COUNCIL PRIORITIES - DISTRICT 5	\$1,749
FY06-07 COUNCIL PRIORITIES - DISTRICT 7	\$2,084
FY06-07 COUNCIL PRIORITIES - SENIOR FUND	(\$4,610)
FY11 DNA BACKLOG REDUCTION PROGRAM	(\$4,736)
FY11/12 EMERGENCY HOUSING PRGM	\$459
FY12/13 EMERGENCY HOUSING PRGM	\$271,011
FY12/13 COMMUNITY PROMOTIONS	\$11,698
HDL CONTRACT-BUDGET OFFICE SHARE	\$6,000
HOMELESS MOBILE OUTRCH FY12/13	\$15,087
HOMELESS MOBILE OUTREACH FY09/10	\$2,983
HOMELESS MOBILE OUTREACH FY10/11	\$3,310
HS PY 37 CITY IN-KIND FY 07/08	(\$0)
HS PY42 FY 1213 CITY IN KIND	\$76,804
HS PY42 FY 1213 T & TA	\$0
HUNGER PROGRAM MAYOR'S FOOD PROGRAM	(\$0)
IMPOUND SPAY & NEUTER PROJECT	\$8,945
LABOR NEGOTIATIONS PROJECT	\$100,000
LEONA QUARRY DEVELOPMENT - PWA - 1010	\$278,968
LION AND TEMESCAL POOL ADA UPGRADES	\$247,880
MAYOR FOOD PRGM FY12/13	\$7,120
MAYOR'S TOY DRIVE FY2007-2008	(\$628)
MDT SET ASIDE	\$650,000
MERCHANT ORGANIZING-SHOP OAKLAND	\$64,222
MISDEMEANOR PROSECUTION	(\$0)
MOU NEGOTIATIONS	(\$1,978)
MSR Y- RESERVE FUNDS	(\$4,948)
MUSEUM MINOR CIP	\$11,765
NATIONAL NIGHT OUT	\$6,099
NEIGHBORHOOD LAW CORP - FOR COST TRACKIN	\$62,038
NORTH OAK SR CTR 98-99	\$3,307

**FY 2013-14 Q2 Revenue and Expenditure Report  
General Purpose Fund (GPF)**

ATTACHMENT G

**GPF PROJECT & ENCUMBRANCE CARRYFORWARD BALANCES**

<b>PROJECT NAME</b>	<b>AMT</b>
NSA 2010-2012	\$1,239
O&M FOR 20 0 PST IIS	\$711,300
PARK IMPROVEMENT PROPOSAL - 1010	\$4,466
PENDING LITIGATION EXPENSES & SETTLEMENT	\$7,000,000
PERALTA HACIENDA HISTORICAL PARK PHASE 3	\$1
PERMIT & CODE ENFORC TRACK SYS (FUND 101	(\$0)
PIEDMONT PINES UNDRGRND ASSESMNT-1010	\$48,500
PORT OVERWEIGHT	(\$183,858)
PORT-JLS OT SECURITY SVC	(\$70,189)
PROPERTY SECTION AUCTION REVENUE	\$192
PS RADIO SYS IMPROVEMENTS & 911 UPGRADES	\$3,042,000
PUBLIC ART-LM 12TH STREET - DD	\$43
PUBLIC NUISANCE ORDINANCE PROGRAM	(\$3,725)
RAIDERS SURCHARGE (FORMERLY ENHANCED BAL	\$372,855
RED LIGHT CAMERA ENFRMNT-FUND 2416	(\$83)
REDISTRICTING PROJECT	\$40,000
RENT ARBITRATION	(\$91,008)
RETAINED RENTAL BENEFIT - DOWNTOWN SENIO	\$98,197
RETAINED RENTAL BENEFIT - EAST SENIOR CE	\$15,098
RETAINED RENTAL BENEFIT - NORTH SENIOR C	\$43,893
RETAINED RENTAL BENEFIT - WEST SENIOR CE	\$29,675
RETAINED RENTAL REV	\$0
SCP/FED/CITY MATCH FY10/11	(\$1,746)
SCP/FED/CITY MATCH FY12/13	\$402
SENIOR AIDES CITY MATCH FY05/06	(\$0)
SENIOR AIDES/CITY MATCH FY 12/13	\$7,745
SENIOR AIDES/CITY MATCH FY0809	(\$0)
SENIOR AIDES/CITY MATCH FY09/10	(\$256)
SENIOR AIDES/CITY MATCH FY10/11	(\$17)
SIERRA SYSTEMS	\$900,000
SISTER CITIES	\$34,748
SOBRANTE PARK RESTROOM	\$514
STOP Project	\$373
TASER PROJECT	\$6,483
VIETNAMESE COMM DEV	\$4,588
WEST OAK SR CTR 98-99	\$3,359
WEST OAKLAND SENIOR CENTER - TRUST FUND	(\$832)
WHISTLEBLOWER PROGRAM	(\$0)
WILDFIRE ASSESSMENT RENEWAL 2013	\$35,000
WILLOW PARK TOT LOT SURF REPAIR	\$10,000
WOODMINSTER THEATHER ADA UPGRADES 5200	\$207,917

**FY 2013-14 Q2 Revenue and Expenditure Report  
General Purpose Fund (GPF)**

ATTACHMENT G

**GPF PROJECT & ENCUMBRANCE CARRYFORWARD BALANCES**

<b>PROJECT NAME</b>	<b>AMT</b>
YOUTH POLICY INITIATIVE	(\$6,225)
Misc Encumbrances	\$2,293,591
<b>TOTAL</b>	<b>\$27,494,768</b>