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# AGENDA REPORT

TO: DEANNA J. SANTANA  
CITY ADMINISTRATOR

FROM: Osborn K. Solitei  
Controller

SUBJECT: FY 2012-13 Q4 R&E Report

DATE: October 18, 2013

City Administrator  
Approval

*Deanna Santana*

Date

10-31-13

COUNCIL DISTRICT: City-Wide

## RECOMMENDATION

Staff recommends that the Finance & Management Committee accept this report and Resolution on the unaudited FY 2012-13 Fourth Quarter Revenue and Expenditure Results and Year-End Summaries For Four Selected Funds - General Purpose Fund (OFF, 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

Staff requests that the Council authorize the City Administrator to adjust the FY 2012-13 budget corresponding to the unaudited actual amounts that are under or over the budget. In short, the unaudited FY 2012-13 ends with a net surplus of \$120,000 representing less than one tenth of 1.0%.

## EXECUTIVE SUMMARY

On June 18, 2013 staff presented the FY 2012-13 Third Quarter Revenue and Expenditure Report to Council. At that time, the year-end fund balance for the General Purpose Fund (GPF) was projected to be approximately \$1.56 million (excluding the 7.5% reserve), all of which was allocated in the FY 2013-15 Adopted Policy Budget. Based on the unaudited year-end total revenues and expenditures, the available ending fund balance is approximately \$0.12 million (excluding the 7.5% reserve and FY 2013-15 allocations, as shown in Table 1). When comparing the projected available fund balance to the year-end unaudited results, the variance is less than one tenth of 1.0% projected targets.

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 (LLAD, 2310), Equipment Fund (4100) and City Facilities Fund (4400) through the end of the fourth quarter of the fiscal year (June 30, 2013). Pre-audit expenditures for these funds and

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overtime analysis for all funds are presented in this report. As such, additional adjustments may be made during the annual audit, of which the City is currently in progress.

The unaudited actual revenues for the GPF totaled **\$453.57** million which exceeds the adjusted budget by **\$18.9** million, all of which is committed as shown in Table 1 below (see Table 2 for detail). The unaudited preliminary year-end available fund balance is estimated to be **\$33.32** million. 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 set-aside based on the third quarter revenue and expenditure results (2) project and encumbrance balances carried forward into FY 2013-14, and (3) FY 2013-15 Adopted Budget appropriations for essential City services. Additionally, the FY 2013-15 Adopted Policy Budget adds an additional **\$3.96** million to the 7.5% GPF required reserve of **\$33.20** million, for a total designated reserve balance of **\$37.16** million (**\$33.20** million + **\$3.96** million).

**Table 1: FY 12-13 Year-End Available GPF Fund Balance**

Description	FY 12-13 AMT (millions)
Beginning Fund Balance (July 1, 2012)	\$84.56
Revenues	\$453.56
Expenditures	(442.69)
<b>Subtotal Gross Fund Balance</b>	<b>\$95.43</b>
Amounts in FY 13-15 Adopted Budget	(30.63)
Project Carryforwards	(26.18)
Set-aside in FY 13-15 Adopted Budget (Misc Reserves)	(1.34)
Set-aside in FY 13-15 Adopted Budget (Reserve Contribution)	(3.96)
<b>Subtotal Available Fund Balance</b>	<b>\$33.32</b>
7.5% GPF Required Reserve	(33.20)
<b>Estimated Ending Available Fund Balance</b>	<b>\$0.12</b>

*Note: Total reserve is 37.16 million (3.96 million plus \$33.20 million)*

Generally, the receipts of revenue in FY2012-13 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 property tax and real-estate transfer tax revenues. Details of unaudited revenues in comparison to budget are listed in Attachment A-1.

The unaudited actual expenditures for the GPF totaled **\$442.69** million which is approximately **\$28.0** million, or approximately **6.3%**, over the adjusted budget (see Table 2). The State Controller's Office Asset Review and the Department of Finance Due Diligence Review of City assets (Kaiser, other City owned properties, etc.) contributed to the majority of the over-expenditure. It is important to note that the City had sufficient resources to meet these obligations, while maintaining the Council-mandated reserve requirement throughout FY 2012-13. Expenditures by agency/department are listed in Attachment A-2.

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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 approximately \$105 million in negative fund balances. While the FY 2012-13 Third Quarter Revenue and Expenditure Report projected the ending balance of the negative funds at approximately \$98 million, the unaudited year-end is slightly higher in the Reimbursable category due to the differences in grantor fiscal years and subsequent timing of grant draw-downs.

The majority of the negative balances is under Repayment Plans, or is Reimbursable as summarized below (details shown in Table 5).

**Summary of Negative Fund Balances:**

<b>Negative Fund Category</b>	<b>Fund Balance FY 2012-13</b>	<b>Percent of Total</b>
1 Negative Funds with Repayment Plan	(67,918,851)	64.67%
2 Reimbursable Negative Funds	(23,665,548)	22.53%
3 Non-Reimbursable Negative Funds without Repayment Plan	(13,447,067)	12.80%
<b>Total Negative Funds</b>	<b>(105,031,466)</b>	<b>100%</b>

More detail discussion related to unfunded liability will be issued via information memo at a later date in the context of the five-year forecast update.

**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. The labor negotiations that concluded in July 2013 are not reflected in this report and may impact these funds.

This report contains unaudited year-end budget information for FY 2012-13, including items that were set-aside for the FY 2013-15 biennial budget. Staff is currently finalizing the Comprehensive Annual Financial Report (CAFR) and Single Audit Report for December. Therefore, the First Quarter Revenue & Expenditure Report for the current fiscal year (FY 2013-14) will be presented in conjunction with the Second Quarter Revenue & Expenditure Report in early 2014.

**ANALYSIS**

**General Purpose Fund**

In the General Purpose Fund (1010), unaudited results indicate that overall the fund will end the year as anticipated. Based on the unaudited year-end total revenues and expenditures, the ending fund balance is approximately \$0.12 million (excluding the 7.5% reserve and FY 2013-15 allocations, as shown in Table 1).

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Although unaudited revenues exceeded budgeted revenues by \$18.9 million, of that amount \$14.2 million was anticipated during the third quarter, and subsequently committed in the FY 2013-15 Adopted Policy Budget. These revenues were from the legal settlement of the property tax triple flip and “boomerang” property tax related to the claw-back of certain past transactions with the former Oakland Redevelopment Agency (ORA). The variance of \$8.3 million (excludes \$3.6 million of unused budgeted fund balance) was due to economic growth, an improving business climate, and other structural factors which are generally expected to continue into the future. Total revenue received in FY 2012-13 was \$453.6 million.

**Summary of GPF Revenue Variance:**

Description	FY 2012-13 Revenue
<b>Revenue Variance to Budget</b>	<b>\$18.9</b>
One-time Amounts from: Triple Flip - \$2.17 and Boomerang - \$11.98	(\$14.2)
Budgeted, unused Fund Balance	\$3.6
<b>Net GPF Revenue Growth</b>	<b>\$8.3</b>

On the expenditure side, the unaudited year-end expenditures were approximately \$28.00 million over-budget. The primary cause of overspending is the result of The State Controller’s Office Due Diligence Review of City assets (Kaiser, other City owned properties, etc.), which was known, and anticipated at the time of the third quarter report. Total expenditures in FY 2012-13 was \$442.7 million

The unaudited FY 2012-13 gross ending fund balance is \$95.43 million – a slight increase from the estimated ending fund balance included in the FY 2012-13 Third Quarter Revenue and Expenditure Report. Importantly, this amount represents the total uncommitted ending fund balance, which is different from the available year-end fund balance. The year-end available fund balance is estimated to be approximately \$33.32 million, after including \$26.18 million in unspent project balances and contract encumbrances that have carried over to FY 2013-14, and removal of funds budgeted in FY 2013-15 (See Table 2). The City’s General Purpose Fund is projected to exceed the Council-mandated 7.5% reserve fund balance. The negotiated Cost of Living Adjustments (COLAs) for FY 2013-15 (2% Y1 and 1% Y2) are not reflected in this report and may impact the GPF fund balance.

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

In the Landscaping and Lighting Assessment District Fund (2310), revenues exceeded expenditures resulting in an annual surplus of \$1.82 million. This strengthens the fund balance bringing it to \$0.27 million and eliminating the negative balance. Pre-audit revenues are \$19.70 million, an increase from the adjusted budget of \$35.04 million; pre-audit expenditures were as anticipated at \$17.9 million. The LLAD has steadily improved its fund balance from

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approximately negative \$6 million in FY 2008-09 to its current positive balance of \$0.27 million. Furloughs and staff's diligent expenditure controls is attributed to helping close this negative fund balance. The negotiated Cost of Living Adjustments (COLAs) for FY 2013-15 (2% Y1 and 1% Y2) are not reflected in this report and may impact the LLAD fund balance.

### Equipment Fund

This fund is reported on a cash basis (excluding the value of the equipment). Pre-audit results for the Equipment Fund (4100) indicate that revenues exceeded expenditures by \$2.5 million. This surplus reduces the value of the cash balance from negative \$7.8 million to negative \$4.6 million after accounting for carry forward project and encumbrance balances. The revenue reflects actual charges to departments for equipment maintenance. The Equipment Fund has steadily improved its fund balance from approximately negative \$16 million in FY 2007-08 to its current negative \$4.6 million. Discipline in adhering to repayment plans, more accurate departmental billing, furloughs, vacancies, and staff's diligent expenditure control is attributed to helping to reduce this negative fund balance. The negotiated Cost of Living Adjustments (COLAs) for FY 2013-15 (2% Y1 and 1% Y2) are not reflected in this report and may impact the fund balance for the Equipment Fund.

### Facilities Fund

This fund is also reported on a cash basis. Pre-audit results for the Facilities Fund (4400) indicate that revenues exceeded expenditures by \$2.2 million. The surplus is due to two factors: (1) lower than anticipated negative interest income on the negative fund balance; and (2) savings in personnel, supplies, materials and service expenditures. The impact on the cash balance reduces the negative from \$23.9 million to negative \$22.18 million after accounting for carry forward project and encumbrance balances. The Facilities Fund has steadily improved its fund balance from approximately negative \$31 million in FY 2008-09 to its current negative of \$22.18 million. Discipline in adhering to repayment plans, furloughs, vacancies, and staff's diligent expenditure monitoring is attributed to helping to reduce this negative fund balance. The negotiated Cost of Living Adjustments (COLAs) for FY 2013-15 (2% Y1 and 1% Y2) are not reflected in this report and may impact the fund balance for the Facilities Fund.

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 on the following pages reflects the pre-audit year-end results. It should be noted that the unaudited revenue data presented here is subject to adjustments due to the City's accrual policy. The FY 2012-13 annual audit, which is currently in progress, is expected to be completed by December 2013 and may provide some additional audit adjustments that affect revenue and expenditure information.

**Table 2: Summary of FY 2012-13 Year-End Revenues & Expenditures**

(\$ in millions)

GENERAL PURPOSE FUND (1010)	FY 2012-13 Adjusted Budget	FY 2012-13 Q4 Unaudited YE Actuals	Year-End Over (Under) Budget
<b>Beginning Fund Balance</b>	\$84.56	\$84.56	
<b>Revenue</b>	\$434.67	\$453.56	\$18.89
<b>Expenditures</b>	\$414.69	\$442.69	\$28.00
<b>Estimated Current Year Surplus/(Shortfall)</b>	\$19.98	\$10.87	
<b>Subtotal Fund Balance [A]</b>	\$104.54	\$95.43	
<b>Amounts in FY 13-15 Adopted Budget</b>			
169th & 170th Police Academies	(\$11.87)	(\$11.87)	
Affordable Housing Programs	(\$1.81)	(\$1.81)	
Capital IT licensing & Maint.	(\$2.50)	(\$2.50)	
Civilian Employee Consideration	(\$6.00)	(\$6.00)	
County Sheriff + CHP Contract	(\$2.60)	(\$2.60)	
Head Start Programs	(\$1.52)	(\$1.52)	
OFCY FY 09-12 Time-up	(\$0.58)	(\$0.58)	
Unrealized Market Gains / Losses Adjustment	\$0.44	\$0.44	
Other Misc FY 2013-15 Budget Items <sup>1</sup>	(\$4.19)	(\$4.19)	
<b>Project &amp; Encumbrance Carryforwards:</b>			
Day Laborers	(\$0.17)	(\$0.17)	
Labor Negotiations Project	(\$0.10)	(\$0.10)	
MDT Set-Aside	(\$0.65)	(\$0.65)	
Pending Litigations Expenses Settlement	(\$7.00)	(\$7.00)	
Compliance Director Staff, etc.	(\$4.63)	(\$4.63)	
PS Radio System Improv & 911 Upgrades	(\$3.04)	(\$3.04)	
Coliseum	(\$0.89)	(\$0.89)	
Cultural Arts Funding	(\$0.31)	(\$0.31)	
166th - 168th Police Academies	(\$3.66)	(\$3.66)	
Sierra Systems	(\$0.90)	(\$0.90)	
Other Misc Projects & Encumbrances <sup>1</sup>	(\$4.83)	(\$4.83)	
<b>Designated / Mandated Reserves:</b>			
7.5% GPF Required Reserve	(\$31.10)	(\$33.20)	
Add to GPF Reserve - FY 13-15 Budget Adoption	(\$3.96)	(\$3.95)	
CIP Reserve - FY 13-15 Budget Adoption	(\$0.80)	(\$0.80)	
Long-Term Liabilities - FY 13-15 Budget Adoption	(\$0.53)	(\$0.53)	
<b>Ending Available Fund Balance (est.) [B]</b>	\$11.33	\$0.12	

<sup>1</sup> See Attachment G for a detailed list of FY 2013-15 Budget Items & Carryforwards

**Table 2: Summary of FY 2012-13 Year-End Revenues & Expenditures (con't)**

(\$ in millions)

OTHBR 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	(\$1.42)	(\$1.42)	
Revenue	\$18.89	\$19.74	\$0.85
Expenditures	\$18.04	\$17.92	(\$0.13)
Estimated Current Year Surplus/(Shortfall)	\$0.84	\$1.82	
Subtotal Fund Balance [A]	(\$0.57)	\$0.40	
Project & Encumbrance Carryforwards:	(\$0.13)	(\$0.13)	
Biding Fund Balance (est.) [B]	(\$0.70)	\$0.27	

**EQUIPMENT FUND (4100)**

Gross Beginning Cash Balance	(\$7.76)	(\$7.76)	
Revenue	\$17.09	\$17.91	\$0.82
Expenditures	\$19.36	\$15.40	(\$3.96)
Estimated Current Year Surplus/(Shortfall)	(\$2.27)	\$2.51	
Subtotal Cash Balance [A]	(\$10.03)	(\$5.25)	
Adjust: Net Change in Payables	\$1.00	\$1.00	
Biding Cash Balance (est.) [B]	(\$9.36)	(\$4.58)	

**FACILITIES FUND (4400)**

Gross Beginning Cash Balance	(\$23.89)	(\$23.89)	
Revenue	\$23.23	\$23.50	\$0.28
Expenditures	\$23.58	\$21.27	(\$2.31)
Estimated Current Year Surplus/(Shortfall)	(\$0.36)	\$2.23	
Subtotal Cash Balance [A]	(\$24.24)	(\$21.66)	
Adjust: Net Change in Payables	\$0.18	\$0.18	
Adjust: Net Change in Receivables	\$0.03	\$0.03	
Ending Cash Balance (est.) [B]	(\$24.77)	(\$22.18)	

[A] GFF and LLAD pre-audit fund balances. Equipment and Facilities pre-audit cash balances.

[B] GFF and LLAD estimated ending fund balance, net of prior year encumbrances, project carryforwards, bond proceeds for LED replacement project, and budgeted transfers from fund balance. Equipment and Facilities estimated ending cash balance, assuming full expenditure of prior year carryforwards and encumbrances.

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

*REVENUE HIGHLIGHTS*

The FY 2012-13 adjusted revenue budget for the General Purpose Fund is \$434.7 million. Pre-audit year-end actuals total \$453.6 million which represents a difference of \$18.9 million. Of the additional \$18.9 million, \$14.2 million has been budgeted for use in the FY 2013-15 Adopted Policy Budget. The variance of \$8.3 million (excludes \$3.6 million of unused budgeted fund balance) was due to economic growth, an improving business climate, and other structural factors which are generally expected to continue into the future. It reflects a projection margin of 1.8%, well within the professional margin of forecasting. Significant unaudited variances in each revenue category are shown below:

- Property Tax: +\$14.04 million
- Business License Tax: +\$2.60 million
- Utility Consumption Tax: +\$.75 million
- Real Estate Transfer Tax: +\$4.30 million
- Parking Tax: - \$1.06 million
- Fines & Penalties: + \$1.33 million
- Miscellaneous: + \$1.05million

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

Property Tax: +\$14.04 million

Property Tax revenue received through the fourth quarter totaled \$154.14 million. Of this total roughly \$2.06 million was due to better than expected improvements in the property tax delinquency (collection) rate. Included in property tax revenues are the receipt of \$11.98 million from the claw-back of assets related to the dissolution of the former Oakland Redevelopment Agency and subsequent redistribution as property tax to taxing entities (see Table 3). The claw-back revenue was not included in the FY2012-13 budget but was incorporated into the FY2013-15 adopted budget.

**Table 3: FY 2012-13 Property Tax Variance**

Category	Amount (mil)
Growth in regular property tax (ongoing)	\$2.06
Low and Moderate Income Housing Fund Distribution (Due Diligence Review) – one-time	\$2.48
Other Former Redevelopment Agency Funds Distribution (DDR) – one-time	\$9.50
<b>Total</b>	<b>\$14.04</b>



Business License Tax: +\$2.60 million

Business License Tax (BLT) revenue received through the fourth quarter totaled \$60.75 million, \$2.60 million higher than the adjusted budget of \$58.15 million. The variance is due to higher than expected receipts of business tax during the fourth quarter, and increased revenue from medical cannabis dispensaries.

Utility Consumption Tax: +\$.75 million

Utility Consumption Tax revenue received through the fourth quarter totaled \$50.75 million, \$0.75 million higher than the adjusted budget of \$50.0 million. However this amount was lower than the FY 2011-12 revenue of \$51.43 million. Leakage due to consumer substitution toward non-taxable services (pre-paid cell phones, voice over internet protocol, data plans) and energy efficiency initiatives has continued to erode City revenues; though at a lower rate than forecasted.

Real Estate Transfer Tax: +\$4.3 million

Real Estate Transfer Tax revenue received through the fourth quarter totaled \$47.30 million, \$4.3 million higher than the adjusted budget of \$43.0 million, due to strong increases in transaction volume and sale price, and to the receipt of revenues related to internal audit findings, during the months of May and June. 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.

Parking Tax: -\$1.06 million

Parking Tax revenue received through the fourth quarter totaled \$7.94 million; roughly \$1.0 million lower than the adjusted budget of \$9.0 million. This decline was largely due to weak receipts from major parking garage operations in May and June, and to non-collection of general fund parking tax at the Oakland-Alameda County Coliseum pursuant to a settlement with the Coliseum Joint Powers Authority.

Fines & Penalties (Large Parking Citations): +\$1.33 million

Fines and Penalties revenue totaled \$21.29 million, \$1.33 million above the adjusted budget of \$19.96 million. The increase is due to better than expected issuance of citation revenue in May and June despite continuing vacancies in parking enforcement staffing. It should be noted that revenues declined from their FY2011-12 value of \$24.25 million due to the aforementioned staff vacancies, new parking friendly technology, and to changes in parking patron behavior.

Miscellaneous Revenue: +\$1.05

Miscellaneous Revenue consists of income and adjustments that do not fit other revenue categories. Revenues received through the fourth quarter totaled \$1.79 million, \$1.05 million higher than the adjusted budget of \$0.74 million. This is due largely to negative revenue adjustments and to unrealized loss in market value arising from the valuation of the City's cash in accordance with Generally Accepted Accounting Principles. Included in the FY2012-13 miscellaneous revenues is the receipt of \$2.17 million in legal settlement revenues related to county administration fees for property tax following the implementation of the "triple flip" by

the State of California in 2004. The "triple flip" settlement revenue was not included in the FY2012-13 budget but was incorporated into the FY2013-15 adopted budget (see Table 4)

**Table 4: FY 2012-13 Miscellaneous Revenue Variance**

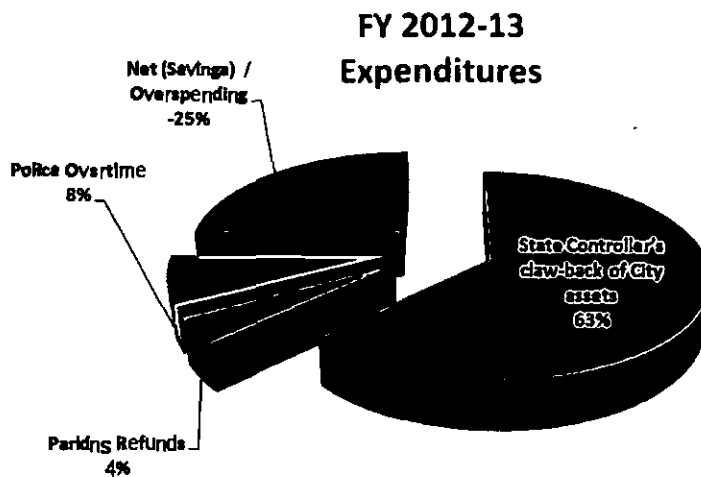
Category	Amount (mil)
"Triple Flip" County Admin Fee Settlement	\$2.17
Other Miscellaneous Revenue	\$0.72
Unrealized Gain/Loss in Market Value	(0.44)
Other Revenue: Revenue Adjustments	(0.66)
<b>Total</b>	<b>\$1.79</b>

EXPENDITURE HIGHLIGHTS

As outlined in Attachment A-2, the FY 2012-13 Q4 Adjusted Budget was \$414.69 million. The General Purpose Fund (GPF) unaudited expenditures through June 30, 2013 was \$442.7 million, resulting in an over-spending of \$28.00 million primarily due to the claw-back of City assets by the State Controller's Office, which was off-set by anticipated use of fund balance.

**Summary of GPF Overspending:**

Description	FY 2012-13 Expenditures
1 State Controller's claw-back of City assets	\$35.16
2 Parking Refunds (City Auditor's audit results)	\$2.33
3 Police Department Swam & Civilian Overtime	\$4.40
4 Net (Savings) / Overspending (all departments)	(\$13.90)
<b>Total GPF Overspending</b>	<b>\$28.00</b>



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 agencies / departments unaudited savings or overspending in the GPF at year-end.

Mayor's Office

The Mayor's Office over spent its appropriation of \$1.32 million by \$190,000 due higher than anticipated personnel costs.

City Administrator

The City Administrator's office spent \$23.76 million compared to the Adjusted Budget of \$24.99 million. The under-expenditure of \$1.23 million is primarily due to vacancy savings.

City Council

The City Council spending reached \$3.15 million compared to the Adjusted Budget of \$3.05 million. The over expenditure of \$100,000 is due to delayed implementation of budget reductions and insufficient leave-taking.

City Attorney

The Office of the City Attorney spent \$4.10 million compared to the Adjusted Budget of \$4.15 million. The \$0.05 million under-expenditure is due to vacancy savings that offset low levels of paid leave-taking.

City Auditor

The Office of the City Auditor spent \$1.39 million compared to the Adjusted Budget of \$0.90 million. The \$0.49 million over-expenditure is due to budget reductions not being implemented. The City Auditor's Office justifies continuing to not implement the targeted reductions by citing a legal opinion from the Office of the City Attorney which opines budget reductions would prevent the City Auditor's Office from carrying out its charter-mandated duties.

City Clerk

The Office of the City Clerk spent \$1.91 million compared to the Adjusted Budget of \$1.95 million, a difference of \$0.04 million. Savings were due to salary and O&M savings, which have been carried forward to fund future election costs.

Administrative Services

Administrative Services (Information Technology, Treasury, Controller, Human Resources) unaudited expenditures were \$18.95 million compared to the Adjusted Budget of \$17.21 million. The over-spending of \$1.74 million is primarily due to year-end accounting adjustments to reflect (1) a \$1.20 million allowance for prior years' doubtful Port receivables for Personnel Services, and (2) a \$2.3 million for parking refunds. The overage is offset primarily by lower

than anticipated personnel costs in the Controller's Office and Human Resources as a result of vacancies.

Police Services (OPD)

Police Services spent \$171.06 million compared to its Adjusted Budget of \$171.41 million. The under expenditure of \$0.35 million was primarily due to the Council action at the third quarter to provide OPD \$4.40 million additional appropriation to cover overtime costs for sworn and civilian personnel; transfers of GPF spending to other OPD grant and other one-time funds; and civilian salary savings. OPD overtime costs reached \$23 million, exceeding their Adjusted Budget for overtime by \$4.40 million, over and above the additional appropriation given during the third quarter. The Chief of Police, along with the City Administrator, is working on a plan to mitigate overtime costs in the current fiscal year.

Fire Services

Fire Services spent \$92.50 million compared to the Adjusted Budget of \$94.68 million, saving \$2.18 million. It is important to note that while overtime was overspent, overall personnel services expenditures for Fire were under budget.

Community Services

Community Services spent \$17.33 million compared to the Adjusted Budget of \$17.79, a difference of \$.46 million. Savings were anticipated due to the timing of some of Human Services contract payments (after the year-end closing), as well as the over recovery of Departmental overhead.

Public Works

Public Works GPF spent \$1.15 million compared to the Adjusted Budget of \$1.03, a difference of \$0.12 million, due to personnel and overtime overspending in the Parking Meter Repair unit.

Non-Departmental

The Non-Departmental unit spent \$77.10 million overspending \$9.44 million out of an Adjusted Budget of \$67.66 million. The variance primarily stems from the State Controller's claw-back of City assets.

Capital Improvement Program (CIP)

The CIP unit spent \$19.77 million overspending \$19.19 million out of an Adjusted Budget of \$0.57 million. The variance is a result of the State Controller's claw-back of City assets.

FUND BALANCE ANALYSIS

The unaudited gross ending fund balance is \$95.43 million – a slight increase from the estimated gross ending fund balance included in the FY 2012-13 Third Quarter Revenue and Expenditure

Report. Importantly, this number represents the gross ending fund balance, but that is very different from the “available” year-end fund balance. At the end of each fiscal year, the City has committed but unspent appropriations that can potentially be carried forward into the next fiscal year. These exist either in projects or as non-project encumbrances. After including \$26.18 million in unspent project balances and contract encumbrances that have carried over to FY 2013-14, and removal of funds budgeted in FY 2013-14 (see Table 2), the year-end available fund balance is estimated to be approximately \$33.32 million. The City Council-mandated reserve level of at least 7.5% of the GPF budget requires a reserve of approximately \$33 million. The GPF achieved the Council-mandated 7.5% reserve fund balance.

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 and other risks that may impact the fund balance this year, such as continued police overtime in order to cover empty beats, and economic uncertainties.

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. At the close of FY 2012-13, just over \$105 million remained in negative fund balances (see Table 5).

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. A detail list of the negative fund balances is provided in Attachment F.

**Table 5: Negative Fund Balance Summary FY 2009-10 Through FY 2012-13**

Negative Fund Category	Fund Balance FY 2009-10	Fund Balance FY 2010-11	Fund Balance FY 2011-12	Fund Balance FY 2012-13
1 Negative Funds with Repayment Plan	(98,175,474)	(94,379,909)	(78,072,482)	(67,918,851)
2 Reimbursable Negative Funds <sup>1</sup>	(22,448,746)	(13,525,732)	(18,629,957)	(23,665,548)
3 Non-Reimbursable Negative Funds without Repayment Plan	(17,542,656)	(13,441,408)	(14,091,416)	(13,447,067)
<b>Total Negative Funds</b>	<b>(138,166,876)</b>	<b>(121,347,049)</b>	<b>(110,793,855)</b>	<b>(106,031,466)</b>
<b>FY 2010-11 through FY 2012-13 repayment amount</b>	<b>33,135,410</b>			

<sup>1</sup> As of June 30, 2013, the City has spent approximately \$4.1 million of former Redevelopment 3rd Party Contracts that the State Department of Finance (DOF) has disallowed. On July 29, 2013 the Oversight Board approved the Bond Expenditure Agreement between the City and Oakland Redevelopment Successor Agency (ORSA) to reimburse these funds. These amounts are excluded from the above totals.

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**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 unaudited year-end results for the General Purpose Fund and three key City funds for the fiscal year beginning July 1, 2011 and ending June 30, 2012.

**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, Controller, at 238-3809.

Respectfully submitted,

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OSBORN K. SOLITEI  
Controller

*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*
- F: Negative Fund Balance Details*
- G: GPF Project & Encumbrance CF Balances*

Item: \_\_\_\_\_  
Finance and Management Committee  
November 12, 2013

**FY 2012-13 REVENUE AND EXPENDITURE ANALYSIS**  
**Through Fourth Quarter (July 1, 2012 - June 30, 2013)**  
**GENERAL PURPOSE FUND REVENUES (\$ in millions)**

Revenue Category	FY 2012-13 Adjusted Budget (Q4)	FY 2012-13 Q4 Actuals	FY 2012-13 Percent to Date	FY 2012-13 Unaudited Year- End Actuals	FY 2012-13 Year-End \$ Over / (Under) Adj. Bud.	Explanation of Over / (Under) Collection
PROPERTY TAX	140.10	154.14	110.0%	154.14	14.04	\$12 million from "claw back" associated with the ORA dissolution. And improved property tax delinquency.
SALES TAX	48.73	48.82	100.2%	48.82	0.09	
BUSINESS LICENSE TAX	58.15	60.75	104.5%	60.75	2.60	Increased collections during the 4th quarter and increased revenue from medical cannabis.
UTILITY CONSUMPTION TAX	50.00	50.75	101.5%	50.75	0.75	Lower than expected leakage toward non-taxable services and lower losses due to energy efficiency measures
REAL ESTATE TRANSFER TAX	43.00	47.30	110.0%	47.30	4.30	Strong increases in both the volume and price of sales transactions. Internal Audit findings.
TRANSIENT OCCUPANCY TAX	12.31	12.35	100.3%	12.35	0.03	
PARKING TAX	9.01	7.95	88.2%	7.95	(1.06)	Reduced revenues in late spring and non-collection of revenues at the Coliseum parking site
LICENSES & PERMITS	1.43	1.37	96.2%	1.37	(0.05)	
FINES & PENALTIES	19.96	21.29	106.7%	21.29	1.33	Better than expected issuance of citation revenue in late spring.
INTEREST INCOME	0.80	0.80	99.7%	0.80	(0.00)	
SERVICE CHARGES	43.32	43.11	99.5%	43.11	(0.21)	
GRANTS & SUBSIDIES	0.29	0.24	82.7%	0.24	(0.05)	
MISCELLANEOUS	0.74	1.79	242.5%	1.79	1.05	Negative revenue adjustment in compliance with accounting standards and receipt of triple flip legal settlement revenue
INTERFUND TRANSFERS	3.20	2.90	90.6%	2.90	(0.30)	
TRANSFER FROM FUND BALANCE	3.63	0.00	0.0%	0.00	(3.63)	Due to revenue growth in other categories, the budgeted amount from fund balance was not needed.
<b>Total Budget Revenue</b>	<b>\$434.67</b>	<b>\$453.56</b>	<b>104.3%</b>	<b>\$453.56</b>	<b>\$18.89</b>	

## FY 2012-13 REVENUE AND EXPENDITURE ANALYSIS

Through Fourth Quarter (July 1, 2012 - June 30, 2013)

## GENERAL PURPOSE FUND EXPENDITURES (\$ in millions)

Agency / Department	FY 2012-13 Adjusted Budget P13-13	FY 2012-13 Carry Forwards	FY 2012-13 Adjusted Budget	FY 2012-13 Q4 Actual	FY 2012-13 Percent To Date	FY 2012-13 Unaudited Year-End Actuals	FY 2012-13 Year-End \$ Over / (Under) Adjusted Budget	FY 2012-13 Year-End Over (Under) as % of Adjusted Budget	Explanation of Overspending / (Savings)
<b>MAYOR</b>	1.32		1.32	1.51	114.2%	1.51	0.19	14.2%	The over-expenditure is due higher than anticipated personnel costs
<b>CITY COUNCIL</b>	3.08	0.03	3.05	3.15	103.3%	3.15	0.10	3.3%	The over-expenditure is due higher than anticipated personnel costs
CITY ADMINISTRATOR	25.52	0.93	24.58	23.76	96.7%	23.76	(0.82)	(3.3%)	
CITY ATTORNEY	11.34	7.20	4.14	4.10	99.0%	4.10	(0.04)	(1.0%)	
CITY AUDITOR	0.90	0.01	0.90	1.39	155.0%	1.39	0.49	55.0%	The over-expenditure is due to budget reductions not implemented by the department
CITY CLERK	2.40	0.46	1.94	1.91	98.2%	1.91	(0.04)	(1.8%)	
ADMINISTRATIVE SERVICES									
ADMINISTRATION	1.42		1.42	1.19	83.7%	1.19	(0.23)	(16.3%)	Underspending attributed to higher than typical vacancy rate in the Controller's
CONTROLLER'S OFFICE	3.00	0.03	2.97	2.59	87.0%	2.59	(0.39)	(13.0%)	Office. The over-expenditure is primarily due to allowance for prior year's doubtful
TREASURY	2.49	0.04	2.45	4.29	175.3%	4.29	1.84	75.3%	Port receivables for Personnel Services
HUMAN RESOURCES	3.56	0.13	3.43	4.00	116.5%	4.00	0.57	16.5%	
INFORMATION TECHNOLOGY	9.99	3.08	6.91	6.88	99.5%	6.88	(0.04)	(0.5%)	
POLICE	182.05	11.07	170.98	171.06	100.0%	171.06	0.08	0.0%	Underspending due primarily to the \$4.4 mil appropriated by Council in Q3 for overtime expenditures
FIRE	95.53	0.89	94.64	92.50	97.7%	92.50	(2.14)	(2.3%)	Underspending is primarily from personnel savings at Airport fire station, which is offset by revenue from the Port of Oakland
LIBRARY	9.06	0.02	9.04	9.04	100.0%	9.04	0.00	0.0%	
COMMUNITY SERVICES									
HUMAN SERVICES	5.98	0.50	5.18	4.81	92.8%	4.81	(0.37)	(7.2%)	
NEIGHBORHOOD SERVICES	0.24		0.24	0.32	133.4%	0.32	0.08	33.4%	
PARKS & RECREATION	12.40	0.09	12.31	12.20	99.1%	12.20	(0.11)	(0.9%)	
PUBLIC WORKS	1.43	0.39	1.03	1.15	111.2%	1.15	0.12	11.2%	Overspending due to personnel and overtime costs in Parking Meter Operations
HOUSING & COMMUNITY DEVELOPMENT	0.00		0.00	0.00	0%	0.00	0.00	0%	
PLANNING & BUILDING	0.00		0.00	0.00	0%	0.00	0.00	0%	
NON-DEPARTMENTAL	68.38	0.80	67.58	77.10	114.1%	77.10	9.52	14.1%	State Controller's Clawback of City assets
<b>SUBTOTAL</b>	<b>440.09</b>	<b>25.97</b>	<b>414.12</b>	<b>422.93</b>	<b>102.1%</b>	<b>422.93</b>	<b>8.81</b>	<b>2.1%</b>	
CAPITAL IMPROVEMENT PROGRAM	1.06	0.49	0.57	19.77	3439.3%	19.77	19.19	3339.3%	State Controller's Clawback of City assets
<b>Total Expenditures</b>	<b>441.16</b>	<b>26.46</b>	<b>\$414.69</b>	<b>\$442.69</b>	<b>106.8%</b>	<b>\$442.69</b>	<b>\$28.00</b>	<b>6.3%</b>	
*Net of Prior Year Carryforward									



**FY 2012-13 REVENUE AND EXPENDITURE ANALYSIS**  
**Through Fourth Quarter (July 1, 2012 - June 30, 2013)**
OVERTIME ANALYSIS (in Dollars)GENERAL PURPOSE FUND

Agency / Department	FY 2012-13 Adjusted Budget P13-13	FY 2012-13 Q4 Overtime Actual	FY 2012-13 Percent Exp To Date	FY 2012-13 Unaudited Year-End Actuals	FY 2012-13 Year-End \$ (Over) / Under Adjusted Budget	FY 2012-13 Year-End (Over) / Under as % of Adjusted Budget	Explanation of (Overspending) / Savings
MAYOR	8,960	0	0.0%	0	8,960	100.0%	
CITY COUNCIL	260	248	95.6%	248	12	4.4%	
CITY ADMINISTRATOR	27,219	35,541	130.6%	35,541	(8,322)	(30.6%)	
CITY ATTORNEY	(570)	1,342	(235.5%)	1,342	(1,912)	335.5%	
CITY AUDITOR	0	80	0.0%	80	(80)	0.0%	
CITY CLERK	11,570	14,450	124.9%	14,450	(2,880)	(24.9%)	
ADMINISTRATIVE SERVICES							
ADMINISTRATION	550	0	0.0%	0	550	100.0%	
CONTROLLER'S OFFICE	57,039	0	0.0%	0	57,039	100.0%	
TREASURY	0	1,006	0.0%	1,006	(1,006)	0.0%	
HUMAN RESOURCES	26,390	15,284	57.9%	15,284	11,106	42.1%	
INFORMATION TECHNOLOGY	2,040	73,504	3603.1%	73,504	(71,464)	(3503.1%)	Overtime spent pertains to OIT Staff responding to technical issues and outages of applications for Public Safety and Citywide services, partially off-set by personnel savings due to vacancies
POLICE SERVICES	19,089,669	23,491,096	123.1%	23,491,096	(4,401,428)	(23.1%)	Historically low levels of sworn staffing leading to high OT costs, and continuing demonstrations (T. Martin, etc)
FIRE SERVICES	135,990	12,340,262	9074.4%	12,340,262	(12,204,272)	(8974.4%)	Overspending in overtime offset by savings in personnel.
LIBRARY SERVICES	6,260	419	6.7%	419	5,841	93.3%	
COMMUNITY SERVICES							
HUMAN SERVICES	0	6,316	0.0%	6,316	(6,316)	0.0%	
PARKS & RECREATION	0	8,643	0.0%	8,643	(8,643)	0.0%	
PUBLIC WORKS	0	24,950	0.0%	24,950	(24,950)	0.0%	
PLANNING, BUILDING & NEIGHORHOOD PRESERVATION	0	0	0.0%	0	0	0.0%	
HOUSING & COMMUNITY DEVELOPMENT	0	0	0.0%	0	0	0.0%	
NON-DEPARTMENTAL	0	0	0.0%	0	0	0.0%	
CAPITAL IMPROVEMENT PROGRAM	0	0	0.0%	0	0	0.0%	
<b>TOTAL</b>	<b>\$19,365,377</b>	<b>\$36,013,142</b>	<b>186.0%</b>	<b>\$36,013,142</b>	<b>(\$16,647,765)</b>	<b>(86.0%)</b>	

**FY 2012-13 REVENUE AND EXPENDITURE ANALYSIS**  
**Through Fourth Quarter (July 1, 2012 - June 30, 2013)**
**OVERTIME ANALYSIS (in Dollars)****ALL FUNDS**

Agency / Department	FY 2012-13 Adjusted Budget P13-13	FY 2012-13 Q4 Overtime Actual	FY 2012-13 Percent Exp To Date	FY 2012-13 Unaudited Year-End Actuals	FY 2012-13 Year-End \$ (Over) / Under Adjusted Budget	FY 2012-13 Year-End (Over) / Under as % of Adjusted Budget	Explanation of (Overspending) / Savings
MAYOR	8,960	0	0.0%	0	8,960	100.0%	
CITY COUNCIL	260	248	95.6%	248	12	4.4%	
CITY ADMINISTRATOR	31,881	77,094	241.8%	77,094	(45,213)	(141.8%)	
CITY ATTORNEY	(570)	1,342	(235.5%)	1,342	(1,912)	335.5%	
CITY AUDITOR	0	80	0.0%	80	(80)	0.0%	
CITY CLERK	11,570	16,621	143.7%	16,621	(5,051)	(43.7%)	
<b>ADMINISTRATIVE SERVICES</b>							
ADMINISTRATION	550	0	0.0%	0	550	100.0%	
CONTROLLER'S OFFICE	60,209	298	0.5%	298	59,911	99.5%	
TREASURY	0	1,516	0.0%	1,516	(1,516)	0.0%	
HUMAN RESOURCES	26,390	15,284	57.9%	15,284	11,106	42.1%	
INFORMATION TECHNOLOGY	10,710	140,227	1309.3%	140,227	(129,517)	(1209.3%)	Overtime spent pertains to DIT Staff responding to technical issues and outages of applications for Public Safety and Citywide services, partially off-set by personnel savings due to vacancies
<b>POLICE SERVICES</b>	20,214,741	24,386,861	120.6%	24,386,861	(4,172,120)	(20.6%)	Historically low levels of sworn staffing leading to high OT costs, and continuing demonstrations (T. Martin, etc.)
<b>FIRE SERVICES</b>	4,540,035	16,584,489	365.3%	16,584,489	(12,044,454)	(265.3%)	Overspending in overtime offset by savings in personnel.
<b>LIBRARY SERVICES</b>	6,260	3,740	59.8%	3,740	2,520	40.2%	
<b>COMMUNITY SERVICES</b>							
HUMAN SERVICES	0	42,716	0.0%	42,716	(42,716)	0.0%	
PARKS & RECREATION	0	8,660	0.0%	8,660	(8,660)	0.0%	
<b>PUBLIC WORKS</b>	1,326,904	2,263,601	170.6%	2,263,601	(936,697)	(70.6%)	OT spending primarily due to sewer maintenance related to EPA administrative order, street cleaning and tree service activities, and Occupy Oakland
<b>HOUSING &amp; COMMUNITY DEVELOPMENT</b>	0	23,528	0.0%	23,528	(23,528)	0.0%	
<b>PLANNING, BUILDING &amp; NEIGHORHOOD PRESERVATION</b>	307,520	506,868	164.8%	506,868	(199,348)	(64.8%)	
<b>NON-DEPARTMENTAL</b>	0	0	0.0%	0	0	0.0%	
<b>CAPITAL IMPROVEMENT PROGRAM</b>	0	0	0.0%	0	0	0.0%	
<b>TOTAL</b>	<b>\$26,545,421</b>	<b>\$44,073,174</b>	<b>166.0%</b>	<b>\$44,073,174</b>	<b>(\$17,527,754)</b>	<b>(66.0%)</b>	

**FY 2012-13 REVENUE AND EXPENDITURE ANALYSIS**

Through Fourth Quarter (July 1, 2012 - June 30, 2013)

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

Revenue Category	FY 2012-13 Adjusted Budget (Q4)	FY 2012-13 Q4 Actuals	FY 2012-13 Percent To Date	FY 2012-13 Year-End Estimate	FY 2012-13 Year-End \$ Over / (Under) Adj. Bud.	Explanation of Over / (Under) Collection
TAX LEVY	18.53	19.29	104.1%	19.29	0.77	
LICENSES & PERMITS	0.01	0.02	168.0%	0.02	0.01	
INTEREST INCOME	0.00	0.00	0.0%	0.00	0.00	
BOND & LOAN REVENUES	16.15	16.15	100.0%	16.15	0.00	
SERVICE CHARGES	0.17	0.20	115.5%	0.20	0.03	
OTHER	0.17	0.22	128.4%	0.22	0.05	
<b>Total Revenue</b>	<b>\$35.04</b>	<b>\$35.89</b>	<b>193.7%</b>	<b>\$35.89</b>	<b>\$0.85</b>	
<b>Less:</b>						
Bond Proceeds	(16.15)	(16.15)		(16.15)		
<b>NET REVENUE</b>	<b>\$18.89</b>	<b>\$19.74</b>		<b>\$19.74</b>	<b>\$0.85</b>	

**FY 2012-13 REVENUE AND EXPENDITURE ANALYSIS**

Through Fourth Quarter (July 1, 2012 - June 30, 2013)

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

Agency / Department	FY 2012-13 Adjusted Budget P13-13	FY 2012-13 Carry Forwards	FY 2012-13 Q4 YTD Actual	FY 2012-13 Percent To Date	FY 2012-13 Unaudited Year-End Actuals	FY 2012-13 Year-End \$ Over / (Under) Adjusted Budget	FY 2012-13 Year-End Over / (Under) as % of Adjusted Budget	Explanation of Overspending / (Savings)
CITY ADMINISTRATOR	0.08	(0.04)	0.05	60.9%	0.05	0.00	5.51%	
ADMINISTRATIVE SERVICES								
CONTROLLER'S OFFICE	0.01	(0.01)	0.00	0.0%	0.00	0.00	0.00%	
TREASURY	0.00		0.16	0.0%	0.16	0.16	0.0%	Attributed to allowance for bad debt
COMMUNITY SERVICES								
PARKS & RECREATION	4.09	(0.00)	4.07	99.3%	4.07	(0.03)	(0.66%)	
PUBLIC WORKS	29.87	(13.18)	16.56	55.4%	16.56	(0.13)	(0.45%)	
NON-DEPARTMENTAL	0.15		0.15	101.0%	0.15	0.00	0.97%	
<b>Total Expenditures</b>	<b>\$34.19</b>	<b>(13.22)</b>	<b>\$20.98</b>	<b>61.3%</b>	<b>\$20.98</b>	<b>0.00</b>	<b>0.00%</b>	
Less:								
Bond Proceeds	(16.15)	13.09	(3.06)		(3.06)			LED Replacement Project
<b>NET EXPENDITURE</b>	<b>\$18.04</b>	<b>(0.13)</b>	<b>\$17.92</b>		<b>\$17.92</b>		<b>0%</b>	

**FY 2012-13 REVENUE AND EXPENDITURE ANALYSIS**

Through Fourth Quarter (July 1, 2012 - June 30, 2013)

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

Revenue Category	FY 2012-13 Adjusted Budget (Q4)	FY 2012-13 Q4 Actuals	FY 2012-13 Percent to Date	FY 2012-13 Unaudited Year- End Actuals	FY 2012-13 Year-End \$ Over / (Under) Adj. Bud.	Explanation of Over / (Under) Collection
INTERNAL SERVICE	17.01	16.00	94.1%	16.00	(1.01)	
SERVICE CHARGES	0.00	0.00	0.0%	0.00	0.00	
INTEREST INCOME	(0.10)	(0.01)	9.5%	(0.01)	0.09	Interest rates lower than anticipated
LICENSES & PERMITS	0.08	0.06	68.8%	0.06	(0.03)	
BOND & LOAN REVENUES	11.85	11.85	100.0%	11.85	0.00	Cash held by Trustee for equipment lease of new vehicles
MISCELLANEOUS	0.10	1.87	1867.8%	1.87	1.77	Higher than anticipated Work Order revenues, and sales related to auctioned vehicles
<b>Total Revenue</b>	<b>\$28.94</b>	<b>\$29.76</b>	<b>102.8%</b>	<b>\$29.76</b>	<b>\$0.82</b>	
Less:						
Bond Proceeds	(11.85)	(11.85)				
<b>NET REVENUE</b>	<b>\$17.09</b>	<b>\$17.91</b>				

**FY 2012-13 REVENUE AND EXPENDITURE ANALYSIS**  
**Through Fourth Quarter (July 1, 2012 - June 30, 2013)**  
**EQUIPMENT FUND EXPENDITURES (\$ in millions)**

Agency / Department	FY 2012-13 Adjusted Budget PI3-13	FY 2012-13 Carry Forwards	FY 2012-13 Q4 YTD Actual	FY 2012-13 Percent to Date	FY 2012-13 Unaudited Year-End Actuals	FY 2012-13 Year-End \$ Over / (Under) Adjusted Budget	FY 2012-13 Year-End Over / (Under) as % of Adjusted Budget	Explanation of Overspending / (Savings)
POLICE	0.00		0.00	0.0%	0.00	0.00	0.0%	
ADMINISTRATIVE SERVICES								
HUMAN RESOURCES	0.01	(0.01)	0.03	294.4%	0.03	0.03	0.0%	
COMMUNITY SERVICES								
PARKS & RECREATION	0.00		0.00	0.0%	0.00	0.00	0.0%	
PUBLIC WORKS	28.93	(9.57)	17.05	58.9%	17.05	(2.30)	(7.97%)	Vacancies and O&M savings
NON-DEPARTMENTAL	0.00		11.87	0.0%	11.87	11.87	0.0%	
CAPITAL IMPROVEMENT PROGRAM	0.00		0.17	0.0%	0.17	0.17	0.0%	
<b>Total Expenditures</b>	<b>\$28.94</b>	<b>(9.58)</b>	<b>\$29.12</b>	<b>100.6%</b>	<b>\$29.12</b>	<b>9.76</b>	<b>33.74%</b>	
Less:								
Depreciation			(1.85)		(1.85)			
Inventory Expense & Bond Proceeds			(11.9)		(11.88)			
<b>NET EXPENDITURE</b>	<b>\$28.94</b>	<b>-\$9.58</b>	<b>\$15.40</b>		<b>\$15.40</b>		<b>79.55%</b>	

**FY 2012-13 REVENUE AND EXPENDITURE ANALYSIS**  
**Through Fourth Quarter (July 1, 2012 - June 30, 2013)**  
**FACILITIES FUND REVENUES (\$ in millions)**

Revenue Category	FY 2012-13 Adjusted Budget (Q4)	FY 2012-13 Q4 Actuals	FY 2012-13 Percent to Date	FY 2012-13 Unaudited Year- End Actuals	FY 2012-13 Year-End \$ Over / (Under) Adj. Bud.	Explanation of Over / (Under) Collection
INTERNAL SERVICE	22.57	22.31	98.9%	22.31	(0.26)	
SERVICE CHARGES	0.05	0.21	425.7%	0.21	0.16	Additional revenue from Musuem complex
INTEREST INCOME	(0.08)	(0.04)	48.3%	(0.04)	0.04	
MISCELLANEOUS	0.56	0.54	96.7%	0.54	(0.02)	
GRANTS & SUBSIDIES	0.12	0.48	400.2%	0.48	0.36	SRA payment for Solar Panel Lease
<b>Total Revenue</b>	<b>\$23.23</b>	<b>\$23.52</b>	<b>104.2%</b>	<b>\$23.52</b>	<b>\$0.29</b>	
Less:						
Reversal of GASB 31 Adjustment	0.00	(0.02)		(0.02)	(0.02)	
<b>NET EXPENDITURE</b>	<b>\$23.23</b>	<b>23.50</b>	<b>104.2%</b>	<b>\$23.50</b>	<b>\$0.28</b>	

**FY 2012-13 REVENUE AND EXPENDITURE ANALYSIS**  
**Through Fourth Quarter (July 1, 2012 - June 30, 2013)**  
**FACILITIES FUND EXPENDITURES (\$ in millions)**

Agency / Department	FY 2012-13 Adjusted Budget P13-13	FY 2012-13 Carry Forwards	FY 2012-13 Q4 YTD Actual	FY 2012-13 Percent to Date	FY 2012-13 Unaudited Year-End Actuals	FY 2012-13 Year-End \$ Over / (Under) Adjusted Budget	FY 2012-13 Year-End Over / (Under) as % of Adjusted Budget	Explanation of Overspending / (Savings)
ADMINISTRATIVE SERVICES								
TREASURY	0.00		0.00	0.0%	0.00	0.00	0.0%	
HUMAN RESOURCES	0.00	0.00	0.00	0.0%	0.00	0.00	(100.0%)	
PUBLIC WORKS	23.58	(0.73)	21.28	90.2%	21.28	(2.30)	(9.8%)	Salary savings due to vacancies
NON-DEPARTMENTAL	0.00		-0.23	0.0%	(0.23)	(0.23)	0.0%	
CAPITAL IMPROVEMENT PROGRAM	0.00	(0.00)	0.01	593.3%	0.01	0.01	493.3%	
<b>Total Expenditures</b>	<b>\$23.58</b>	<b>(0.73)</b>	<b>\$21.07</b>	<b>89.3%</b>	<b>\$21.06</b>	<b>(2.52)</b>	<b>(10.68%)</b>	



Fund	Fund Description	Assigned Agency / Dept	Ending Fund Balance (as of 6/30/10)	Ending Fund Balance (as of 6/30/11)	Ending Fund Balance (as of 6/30/12)	Un-audited Fund Balance (as of 6/30/13)	Explanation of negative fund balance
<b>Negative Funds with Repayment Schedules:</b>							
1100	Self Insurance Liability	Budget Office	(23,482,665)	(28,885,586)	(22,980,339)	(21,016,159)	On repayment plan through 2022
1700	Mandatory Refuse Program	ASD	(7,401,479)	(7,742,916)	(5,839,314)	(5,881,460)	Rising lien receivables due to non-payments of garbage fees, and previous multiple transfer to GPF Negative Funds should be eliminated over time as liens are collected through sale of properties Additionally the recent increase of surcharge rate will leave a positive effect on this fund balance
1730	Henry J Kaiser Convention Ce	Budget Office	(4,710,045)	(4,062,136)	(3,490,580)	(2,907,559)	On repayment plan through 2018
1750	Multipurpose Reserve	PWA	(4,047,612)	(4,599,488)	(4,766,712)	(4,557,584)	Negative was created due to two \$2.1 million transfer to the GPF and in FY 2005-06 an additional \$800K was transferred to GPF Garbage rate increases and expenditure reductions were adopted for FY09-11 Additionally transportation staff will charge a percentage of their time directly to capital projects in other funds where possible which will reduce personnel costs
1760	Telcommunications Reserve	CAO	(1,074,609)	(567,646)	(197,957)	-	The fund was previously on a re-payment plan but will now be drawn down by surplus franchise fee revenues
1791	Contract Administration Fee	DCP	(4,131,840)	(3,515,594)	(2,942,754)	(2,360,355)	On repayment plan through 2016
2310	Lighting and Landscape Assessment District	PWA	(4,620,719)	(2,516,548)	(1,416,293)	-	Issuance of new debt - Capital lease
4100	Equipment	PWA	(13,224,994)	(10,363,365)	(7,339,685)	(4,265,613)	On repayment plan through 2019
4300	Reproduction	DIT	(187,543)	(441,775)	(815,669)	(1,224,757)	On repayment plan through 2019
4400	City Facilities	PWA	(29,088,831)	(26,260,574)	(23,611,188)	(21,482,887)	On repayment plan through 2019
4500	Central Stores	ASD	(5,209,132)	(4,659,415)	(4,146,005)	(3,922,045)	On repayment plan through 2019 To reduce the cost of the fund Central Store section was eliminated in FY2011-2012 adopted budget Agencies/departments will now manage their supplies on a just-in-time basis.
4550	Purchasing	DCP	(996,004)	(764,866)	(525,975)	(300,431)	On repayment plan through 2019
	<b>Total</b>		<b>(98,175,474)</b>	<b>(94,375,909)</b>	<b>(78,072,482)</b>	<b>(67,918,851)</b>	
<b>Reimbursable Negative Funds:</b>							
2061	2006 FEMA 1626 Winter Storm	PWA	(235,261)	(235,102)	(223,546)	(222,943)	The City is waiting for FEMA to issue the final close out report of the disaster, send final reimbursement and release retention payment
2062	2006 FEMA 1646 Spring Storm	PWA	(547,880)	(547,509)	(547,106)	(271,331)	The City is waiting for FEMA to issue the final close out report of the disaster, send final reimbursement and release retention payment
2102	Department of Agriculture	DHS	(100,264)	(169,913)	(137,459)	(40,785)	Current negative fund balance is due to lag time between spending grant funds and receiving reimbursement from the grantor
2103	HUD-ESG/SHPI/HOPWA	DHS	(4,643,601)	(3,346,704)	(3,324,975)	(4,738,988)	Historical negative balance (pre FY1999-2000) requires one-time offset of \$3.9M A portion of this uncollectible amount (approximately \$1.2M) is due to HUD's modified cost reimbursement methodology
2105	HUD-EDI Grants	HCD	(252,675)	(164,752)	-	-	Current negative fund balance is due to lag time between spending grant funds and receiving reimbursement from the grantor
2107	HUD-108	HCD	-	-	(202,353)	(1,586,671)	Current negative fund balance is due to lag time between spending grant funds and receiving reimbursement from the grantor
2111	2000 Local Law Enforcement B	OPD	-	-	-	(71,552)	Current negative fund balance is due to lag time between spending grant funds and receiving reimbursement from the grantor
2113	Department of Justice- COPS	DHS	-	-	-	(1,262,927)	Current negative fund balance is due to lag time between spending grant funds and receiving reimbursement from the grantor
2114	Department of Labor	DHS	(106,599)	(46,084)	(38,325)	(39,995)	Current negative fund balance is due to lag time between spending grant funds and receiving reimbursement from the grantor
2116	Department of Transportation	PWA	-	-	(205,489)	(1,093,166)	Current negative fund balance is due to lag time between spending grant funds and receiving reimbursement from the grantor
2118	National Foundation of the Arts and Humanities	OPR	(83,907)	-	-	-	Fund closed in FY 2011
2120	Federal Action Agency	DHS	(17,186)	(17,134)	(18,118)	(18,231)	Historical negative balance is due to accumulated negative interest of \$17K Timing of drawdown and/or reimbursement
2123	US Dept of Homeland Security	Fire	(2,133,256)	(917,713)	-	(344,183)	Current negative fund balance is due to lag time between spending grant funds and receiving reimbursement from the grantor
2124	Federal Emergency Management	Fire	(3,721,008)	(1,236,157)	(898,403)	(872,254)	Current negative fund balance is due to lag time between spending grant funds and receiving reimbursement from the grantor
2126	Department of Education	Library	(155,263)	-	-	-	Fund closed in FY 2011
2127	Department of Transportation-Tiger	OBRA	-	-	(1,775,518)	(1,960,603)	Current negative fund balance is due to lag time between spending grant funds and receiving reimbursement from the grantor
2128	Dept of Health and Human Services	DHS	(974,408)	(657,620)	(642,069)	-	Historical negative balance (pre FY1999-2000) relates to \$255K in accumulated negative interest and also timing of drawdowns and/or reimbursements The fund requires one-time revenue offset
2134	California Parks and Recreation	PWA	(369,418)	(526,383)	(381,120)	(1,069,058)	Historical negative balance (pre FY1999-2000) requires one-time offset \$107K is related to SB174 Park Grant Activities, and \$109K is related to non-project related charges Current negative fund balance is due to lag time between spending grant funds and receiving reimbursement from the grantor.

Fund	Fund Description	Assigned Agency / Dept	Ending Fund Balance (as of 6/30/10)	Ending Fund Balance (as of 6/30/11)	Ending Fund Balance (as of 6/30/12)	Un-audited Fund Balance (as of 6/30/13)	Explanation of negative fund balance
2138	California Department of Education	DHS	-	-	(41,662)	(123,555)	Current negative fund balance is due to lag time between spending grant funds and receiving reimbursement from the grantor
2144	California Housing and Community Development	HCD/DHS	(1,376,467)	(21,645)	(182,670)	(321,583)	Current negative fund balance is due to lag time between spending grant funds and receiving reimbursement from the grantor
2148	California Library Services	Library/PWA	(1,156,376)	(594,074)	(563,451)	(561,841)	Current negative fund balance is due to lag time between spending grant funds and receiving reimbursement from the grantor
2152	California Board of Corrections	OPD	(49,451)	(47,708)	(28,846)	-	Current negative fund balance is due to lag time between spending grant funds and receiving reimbursement from the grantor
2154	California Integrated Waste Management Board	PWA	(317,590)	(108,773)	(73,475)	(72,533)	Current negative fund balance is due to lag time between spending grant funds and receiving reimbursement from the grantor
2159	State of California Other	PWA	(424,599)	(366,412)	(1,377,809)	(1,211,123)	Current negative fund balance is due to lag time between spending grant funds and receiving reimbursement from the grantor
2162	Metro Transportation Com TD	PWA	-	(104,670)	(171,800)	(52,614)	Current negative fund balance is due to lag time between spending grant funds and receiving reimbursement from the grantor
2163	Metro Transportation Com Program Grant	PWA	(360,709)	(848,470)	(556,387)	(624,988)	Current negative fund balance is due to lag time between spending grant funds and receiving reimbursement from the grantor
2164	Congestion Mitigation & Air	PWA	(218,576)	(218,428)	(91,804)	(91,556)	Current negative fund balance is due to lag time between spending grant funds and receiving reimbursement from the grantor
2166	Bay Area Air Quality Management District	PWA	(210,974)	(566,752)	-	-	Current negative fund balance is due to lag time between spending grant funds and receiving reimbursement from the grantor
2185	Oakland Redevelopment Agency Grants	HCD	(814,314)	-	-	-	Fully reimbursed
2190	Private Grants	Various	(305,049)	(380,107)	(382,939)	(546,559)	Historical negative balance due to Neighborhood law project (City Attorney's Office) This project requires a one-time revenue offset
2214	ACTIA Reimbursable Grants	PWA	(100,645)	(88,159)	(265,410)	(217,606)	The remaining deficit balance is from several streetscape projects Staff is continuing to review the ability to receive reimbursement for these projects
2260	Measure WW East Bay Regional Parks District Local Grant	PWA	(698,364)	(263,596)	(1,653,960)	(2,001,264)	Current negative fund balance is due to lag time between spending grant funds and receiving reimbursement from the grantor and retention amount
2415	Development Service Fund	Planning	(607,050)	-	(2,037,216)	(1,961,141)	The fund balance is created by long-term lien receivables not collected through the County and restricted Record Management & Technology Enhancement Fees (PERTS) and General Planning fees Planning is working diligently to reduce the deficit/negative fund balance
2511	Local Law Enforcement Block Grant (LLEBG) 2001	OPD	(17,130)	-	-	-	Fund closed in FY 2011
2513	Local Law Enforcement Block Grant (LLEBG) 2003	OPD	(239,753)	-	-	-	Fund closed in FY 2011
2603	HUD-ESG/SHP/HOPWA (ARRA)	HCD	-	-	(171)	-	Current negative fund balance is due to lag time between spending grant funds and receiving reimbursement from the grantor
2605	Dept of Health & Human Services	DHS	-	-	(139)	(141)	Current negative fund balance is due to lag time between spending grant funds and receiving reimbursement from the grantor
2606	Metro Transportation Commission		-	-	(283,138)	-	
2607	Department of Justice- COPS H		-	-	(1,168,627)	-	
2608	Environmental Protection Agency	HCD	-	-	(21,438)	-	Current negative fund balance is due to lag time between spending grant funds and receiving reimbursement from the grantor
2609	Dept of Energy-E&CBG Program	PWA	-	-	(187,077)	(212,957)	Current negative fund balance is due to lag time between spending grant funds and receiving reimbursement from the grantor
2610	State Water Control Board-CW	PWA	-	-	(175,264)	(11,379)	Current negative fund balance is due to lag time between spending grant funds and receiving reimbursement from the grantor
2611	HUD-CDBG (ARRA)	HCD	-	-	(5,525)	(111,917)	Current negative fund balance is due to lag time between spending grant funds and receiving reimbursement from the grantor
2613	Port Security Grant Program	Fire	-	-	(15,126)	-	Current negative fund balance is due to lag time between spending grant funds and receiving reimbursement from the grantor
2822	Title Loans Revolving	HCD	(30,507)	-	-	-	Fund closed in FY 2011
2824	FHA 203k Loan Revolving	HCD	(17,853)	-	-	-	Fund closed in FY 2011
2912	Federal Asset Forfeiture	OPD	-	-	-	(37,333)	will cover by current year revenue
2990	Public Works Grants	PWA	(837,789)	(1,062,145)	(651,723)	(859,049)	PWA staff will be continuing efforts to coordinate with responsible departments to move ineligible grant charges to other matching fund sources The \$886K estimate of unrecoverable costs is made up of historical expenditures (\$856K) and accumulated negative interest of \$32K
5008	Emergency Response GOB Senes 1992	PWA	(64,006)	(155,553)	(155,911)	(155,732)	PWA staff will coordinate with responsible departments to move ineligible charges to other funds
5550	Municipal Capital Improvement Revenue Bonds	PWA	(14,443)	(15)	-	-	Fully reimbursed
6570	JPFA Pooled Assessment 1996 Revenue Bonds	Non-Departmental	(131,025)	(143,578)	(143,909)	(143,744)	Fund balance to be recovered by assessment
7760	Grant Cleaning	PWA	(452,558)	-	-	-	Fully reimbursed
7780	Oakland Redevelopment Agency Projects	OSRA	(662,790)	(670,573)	-	-	The fund is currently fully reimbursed after the AB 1x26 Dissolution Act
5672	Joint Ann Base Infrastructu	ONI	-	-	-	(754,244)	Negative should be cover by land sales and fees
5673	OBRA Environmental Remediation	ONI	-	-	(59,787)	-	
	<b>Total</b>		<b>(22,448,746)</b>	<b>(13,625,732)</b>	<b>(18,689,743)</b>	<b>(23,665,648)</b>	

Fund	Fund Description	Assigned Agency / Dept	Ending Fund Balance (as of 6/30/10)	Ending Fund Balance (as of 6/30/11)	Ending Fund Balance (as of 6/30/12)	Un-audited Fund Balance (as of 6/30/13)	Explanation of negative fund balance
<b>Non-Reimbursable Negative Funds without Repayment Plan:</b>							
1600	Underground District Revolving Fund	PWA	(2,464,901)	(886,705)	(965,744)	(964,635)	Fund is no longer being used. This fund was originally set up as a pass thru for undergrounding projects. Very little recovery took place in FY 1999-00 and FY 2000-01. The fund has accumulated negative interest of \$721K and all remaining charges are considered un-collectable. This fund requires a one-time revenue offset.
2992	Parks and Recreation Grants	OPR	(2,578,638)	(2,592,622)	(2,590,719)	(2,583,736)	Historical negative balance (FY 1993-1994) requires one-time offset. \$161K is related to accumulated negative interest. OPR has confirmed current activity will be reimbursed on a quarterly basis.
5012	JPFA Admin Building Senas 1996	PWA	(1,606,363)	(1,611,033)	(1,614,742)	(1,612,887)	Historical negative balance (FY 2001-2002) is related Admin building projects (Civic Center Complex/City Hall) that are uncollectable. This fund requires a one-time revenue offset.
5500	Municipal Capital Improvement	Budget Office	(5,660,261)	(4,969,515)	(5,471,106)	(4,900,385)	Historical negative balance caused by expenditures exceeding revenues. This fund requires a one-time revenue offset.
5999	Miscellaneous Capital Projects	Budget Office/PWA	(3,979,340)	(3,381,533)	(3,389,318)	(3,385,425)	Historical negative balance related to \$1.3 million in negative interest and \$2.1 million in various project expenditures (e.g. Y2K conversion). This fund requires one-time revenue offset.
6999	Miscellaneous Debt Service	Non-Departmental	(49,642)	-	-	-	Fully reimbursed.
7660	Museum Preservation Trust	Museum	(140,902)	-	-	-	Fund closed in FY 2011.
7752	Rehabilitation Trust City Funded	ASD	(1,042,610)	-	-	-	Fund closed in FY 2011.
	<b>Total</b>		<b>(17,542,656)</b>	<b>(13,441,408)</b>	<b>(14,031,629)</b>	<b>(13,447,067)</b>	
<b>Total Negative Funds</b>			<b>(136,166,876)</b>	<b>(121,347,049)</b>	<b>(110,793,854)</b>	<b>(105,031,466)</b>	

**FY 2012-13 Q4 Revenue and Expenditure Report  
General Purpose Fund (GPF)**

**GPF FY 2013-15 BUDGET ITEMS**

NAME	AMT
Street Patching Crew Equipment	\$725,000
Clear Backlog of Background Checks	\$400,000
Enhanced Parks Maintenance	\$400,000
Murals/Green Walls (\$50k/council district )	\$400,000
Community-Based Crime Prevention Plan	\$150,000
Homeless encampment	\$120,000
NSC Community Outreach	\$75,000
Restore Cultural Funding	\$200,000
West Oakland Youth Center	\$80,000
Wildfire District Formation	\$213,000
Development Impact Fee Study	\$500,000
NLC - Graffiti Abatement and Illegal Dumping	\$300,000
Revenue Collection System/backlog	\$326,000
West Oakland Job Center	\$300,000
<b>TOTAL</b>	<b>\$4,189,000</b>

**GPF PROJECT & ENCUMBRANCE CARRYFORWARD BALANCES**

PROJECT NAME	AMT
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
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)

**FY 2012-13 Q4 Revenue and Expenditure Report  
General Purpose Fund (GPF)**

PROJECT NAME	AMT
CHILDCARE CENTER DOWNTOWN	\$158,969
CHORUS	\$47
CITY-SCHOOL PARTNERSHIP	\$18,742
CITYWIDE RECORDS MGT	\$12,770
CITY-WIDE TRAINING	\$68,497
COLISEUM CITY SPECIFIC PLAN - F1010	\$149,732
COMM. PROM PRG FOR SRVC ORG (CPPSO) FY 2	\$5,508
CSS CRIME PREVENTION PROGRAM	(\$32)
DEEMED APPROVED ALCOHOL CONTRO	\$105,369
District One Pay-Go Projects	\$2,705
DOJ FINGERPRINT FEE TRUST	\$2,017
DOWNTOWN OAKLAND SENIOR CENTER-TRUST FUN	(\$1,825)
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)
FUND 1010 PAY-GO AT LARGE	\$600
FUND 1010 PAY-GO DIST 1	\$225
FUND 1010 PAY-GO DIST 2	\$20,285
FUND 1010 PAY-GO DIST 3	\$267
FUND 1010 PAY-GO DIST 4	\$17,939
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	\$26,276
FY06-07 COUNCIL PRIORITIES - DISTRICT 4	\$327

**FY 2012-13 Q4 Revenue and Expenditure Report  
General Purpose Fund (GPF)**

PROJECT NAME	AMT
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	\$260,571
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 PY42 FY 1213 CITY IN KIND	\$67,513
IMPOUND SPAY & NEUTER PROJECT	\$8,945
LION AND TEMESCAL POOL ADA UPGRADES	\$247,880
MAYOR FOOD PRGM FY12/13	\$7,120
MAYOR'S TOY DRIVE FY2007-2008	(\$628)
MERCHANT ORGANIZING-SHOP OAKLAND	\$64,222
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	\$3,287
NSA 2010-2012	\$1,239
PARK IMPROVEMENT PROPOSAL - 1010	\$4,466
PIEDMONT PINES UNDRGRND ASSESMNT-1010	\$48,500
PORT OVERWEIGHT	(\$183,858)
PORT-JLS OT SECURITY SVC	(\$70,189)
PROPERTY SECTION AUCTION REVENUE	\$192
PUBLIC ART-LM 12TH STREET - DD	\$43
PUBLIC NUISANCE ORDINANCE PROGRAM	(\$3,725)

**FY 2012-13 Q4 Revenue and Expenditure Report  
General Purpose Fund (GPF)**

ATTACHMENT G

PROJECT NAME	AMT
RAIDERS SURCHARGE (FORMERLY ENHANCED BAL	\$212,424
RED LIGHT CAMERA ENFRCMT-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
SCP/FED/CITY MATCH FY10/11	(\$1,746)
SCP/FED/CITY MATCH FY12/13	\$402
SENIOR AIDES/CITY MATCH FY 12/13	\$7,745
SENIOR AIDES/CITY MATCH FY09/10	(\$256)
SENIOR AIDES/CITY MATCH FY10/11	(\$17)
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	(\$416)
WILDFIRE ASSESSMENT RENEWAL 2013	\$35,000
WILLOW PARK TOT LOT SURF REPAIR	\$10,000
WOODMINSTER THEATHER ADA UPGRADES 5200	\$207,917
YOUTH POLICY INITIATIVE	(\$6,225)
MISCELLANEOUS ENCUMBRANCES	\$2,293,269
<b>TOTAL</b>	<b>\$4,830,848</b>

[INCLUDES EXHIBITS A and B]

FILED  
OFFICE OF THE CITY CLERK  
OAKLAND

2013 NOV -1 AM 10:35

Approved as to Form and Legality

**DRAFT**

Oakland City Attorney's Office

## OAKLAND CITY COUNCIL

RESOLUTION No. \_\_\_\_\_ C.M.S.

Introduced by Councilmember \_\_\_\_\_

**A RESOLUTION ACCEPTING THE UNAUDITED FY 2012-13 FOURTH QUARTER REVENUE AND EXPENDITURE RESULTS AND YEAR-END SUMMARIES 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; AND AUTHORIZING THE CITY ADMINISTRATOR TO ADJUST THE GPF REVENUE APPROPRIATIONS IN THE AMOUNT OF \$18.89 MILLION AND EXPENDITURE APPROPRIATIONS IN THE NET AMOUNT OF \$28.00 MILLION OVER OR UNDER BUDGET BY DEPARTMENT LISTED IN EXHIBITS A AND B ATTACHED HEREIN**

**WHEREAS**, the City Council adopted resolution (83444 C.M.S.) which authorized the City Administrator to expend funds in accordance with the laws of the State of California and the City of Oakland on behalf of the City Council incorporating new appropriations for departments and activity programs in the FY 2012-13 Amended Midcycle Policy Budget; and

**WHEREAS**, the unaudited expenditures under or over the amounts budgeted for various departments for FY 2012-13 in the net amount of \$28.00 million are detailed in Exhibit A and incorporated by reference herein; and

**WHEREAS**, the unaudited revenues under or over the amounts budgeted for various categories for FY 2012-13 in the net amount of \$18.89 million are detailed in Exhibit B and incorporated by reference herein; and

**WHEREAS**, an ongoing audit by an independent auditor of the FY 2012-13 financial statement may result in further adjustments; and now, therefore be it

**RESOLVED:** That the Oakland City Council, hereby authorizes the City Administrator to adjust the appropriation for the FY 2012-13 unaudited expenditures under or over the budgeted amount incurred by various departments for the net amount of \$28.00 million; and,

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**FURTHER RESOLVED:** That the Oakland City Council, hereby authorizes the City Administrator to adjust the appropriation for the FY 2012-13 unaudited revenues under or over the budgeted amount incurred by various categories for the net amount of \$18.89 million; and,

**FURTHER RESOLVED:** That the City Council hereby authorizes the City Administrator to make an appropriation adjustment in accordance with the independent auditor's FY 2012-13 Comprehensive Annual Financial Report.

IN COUNCIL, OAKLAND, CALIFORNIA, \_\_\_\_\_, 2013

**PASSED BY THE FOLLOWING VOTE:**

NOES –  
ABSENT –  
ABSTENTION –

ATTEST: \_\_\_\_\_

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



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**FY 2012-13 REVENUE AND EXPENDITURE ANALYSIS**  
**Through Fourth Quarter (July 1, 2012 - June 30, 2013)**

**GENERAL PURPOSE FUND EXPENDITURES (\$ in millions)**

Agency / Department	FY 2012-13 Adjusted Budget	FY 2012-13 Q4 Actual	FY 2012-13 Year-End \$ Over / (Under) Adjusted Budget	Explanation of Overspending / (Savings)
MAYOR	1.32	1.51	0.19	The over-expenditure is due to budget reductions not implemented by the department
CITY COUNCIL	3.05	3.15	0.10	The over-expenditure is due to budget reductions not implemented by Districts 1, 7 & At-Large
CITY ADMINISTRATOR	24.58	23.76	(0.82)	
CITY ATTORNEY	4.14	4.10	(0.04)	
CITY AUDITOR	0.90	1.39	0.49	The over-expenditure is due to budget reductions not implemented by the department
CITY CLERK	1.94	1.91	(0.04)	
ADMINISTRATIVE SERVICES				Underspending attributed to higher than typical vacancy rate in the
ADMINISTRATION	1.42	1.19	(0.23)	Controller's Office; The over-
CONTROLLER'S OFFICE	2.97	2.59	(0.39)	expenditure is primarily due to
TREASURY	2.45	4.29	1.84	allowance for prior year's doubtful
HUMAN RESOURCES	3.43	4.00	0.57	
INFORMATION TECHNOLOGY	6.91	6.88	(0.04)	
POLICE	170.98	171.06	0.08	Underspending due primarily to the \$4.4 mil appropriated by Council in Q3 for overtime expenditures
FIRE	94.64	92.50	(2.14)	Under spending is primarily from personnel savings at Airport firestation, which is offset by revenue from the Port of Oakland.
LIBRARY	9.04	9.04	0.00	
COMMUNITY SERVICES				
HUMAN SERVICES	5.18	4.81	(0.37)	
NEIGHBORHOOD SERVICES	0.24	0.32	0.08	
PARKS & RECREATION	12.31	12.20	(0.11)	
PUBLIC WORKS	1.03	1.15	0.12	Overspending due to personnel and overtime costs in Parking Meter Operations
HOUSING & COMMUNITY DEVELOPMENT	0.00	0.00	0.00	
PLANNING & BUILDING	0.00	0.00	0.00	
NON-DEPARTMENTAL	67.58	77.10	9.52	State Controller's Clawback of City assets
SUBTOTAL	414.12	422.93	8.81	
CAPITAL IMPROVEMENT PROGRAM	0.57	19.77	19.19	State Controller's Clawback of City assets
<b>Total Expenditures</b>	<b>\$414.69</b>	<b>\$442.69</b>	<b>\$28.00</b>	
<i>*Net of Prior Year Carryforward</i>				

FY 2012-13 REVENUE AND EXPENDITURE ANALYSIS  
Through Fourth Quarter (July 1, 2012 - June 30, 2013)

**GENERAL PURPOSE FUND REVENUES (\$ in millions)**

Revenue Category	FY 2012-13 Adjusted Budget (Q4)	FY 2012-13 Unaudited Year- End Actuals	FY 2012-13 Year-End \$ Over / (Under) Adj. Bud:	Explanation of Over / (Under) Collection
PROPERTY TAX	140.10	154.14	14.04	\$12 million from "claw back" associated with the ORA dissolution. And improved property tax delinquency
SALES TAX	48.73	48.82	0.09	
BUSINESS LICENSE TAX	58.15	60.75	2.60	Increased collections during the 4th quarter and increased revenue from medical cannabis.
UTILITY CONSUMPTION TAX	50.00	50.75	0.75	Lower than expected leakage toward non-taxable services and lower losses due to energy efficiency measures
REAL ESTATE TRANSFER TAX	43.00	47.30	4.30	Strong increases in both the volume and price of sales transactions. Internal Audit findings
TRANSIENT OCCUPANCY TAX	12.31	12.35	0.03	
PARKING TAX	9.01	7.95	(1.06)	Weak revenues in late spring and non-collection of revenues at the Coliseum due to a legal settlement
LICENSES & PERMITS	1.43	1.37	(0.05)	
FINES & PENALTIES	19.96	21.29	1.33	Better than expected issuance of citation revenue in late spring.
INTEREST INCOME	0.80	0.80	(0.00)	
SERVICE CHARGES	43.32	43.11	(0.21)	
GRANTS & SUBSIDIES	0.29	0.24	(0.05)	
MISCELLANEOUS	0.74	1.79	1.05	Negative revenue adjustment in compliance with accounting standards and receipt of triple flip legal settlement revenue.
INTERFUND TRANSFERS	3.20	2.90	(0.30)	
TRANSFER FROM FUND BALANCE	3.63	0.00	(3.63)	Actuals not recorded accordance with accounting principles.
<b>Total Budget Revenue</b>	<b>\$434.67</b>	<b>\$453.56</b>	<b>\$18.89</b>	

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