

CITY OF OAKLAND
AGENDA REPORT
FILED
OFFICE OF THE CITY CLERK
OAKLAND
2011 DEC -1 PM 5:20

TO: Office of the City Administrator
ATTN: Deama J. Santana
FROM: Budget Office
DATE: December 13, 2011
RE: Report on FY 2011-12 First Quarter Revenue & Expenditure Results & Year-End Projections for General Purpose Fund (1010), Landscaping and Lighting Assessment District Fund (2310), Equipment Fund (4100) and City Facilities Fund (4400)

SUMMARY

This report provides details on the actual collection of revenues and expenditures in the General Purpose Fund (GPF) through the end of the first quarter of the fiscal year (September 30, 2011), and presents year-end revenue and expenditure projections. Additionally, details on the collection of revenues and spending through the first quarter for the Landscape and Lighting Assessment District-LLAD Fund (2310), the Equipment Fund (4100) and the Facilities Fund (4400) are provided. Finally, the report presents overtime spending. Report highlights are presented below.

In the General Purpose Fund (1010), revenues are projected to be on budget, with the exception of \$200k in residual Vehicle License Fee (VLF) revenue. Although some revenues appear to be trending upwards, staff has kept the projections at budget until more data is available later in the year. In addition, some of the billboard revenues may be at risk of not being realized, but it is still early in the fiscal year. Expenditures are projected to be approximately \$3.2 million over-budget, primarily due to a projected overage in overtime in the Police Services Agency. \$1.7 million of the overage is attributed to activities associated with the Occupy Oakland events. The City is projected to maintain its **GPF** reserve level over the mandated 7.5%, at approximately \$45 million.

In the Lighting and Landscape Assessment District (LLAD) Fund (2310), a current year surplus is anticipated by year-end, decreasing the negative fund balance from \$2.7 million to \$1.2 million. This projected savings is mainly due to estimated under-spending of the personnel services budget in the Public Works Agency.

In the Equipment Fund (4100), a current year surplus is anticipated due to lower negative interest charges and vacancies in Public Works. This projected surplus is anticipated to reduce the negative cash balance from \$10.4 million to \$9.4 million by year-end.

In the Facilities Fund (4400), a slight deficit of \$ 0.30 million is projected due to a shortfall in the other revenue and receipt category. This is anticipated to increase the negative cash balance from \$26.3 million to \$26.6 million by year-end.

Item: _____
Finance and Management Committee
December 13, 2011

FY 2011-12 REVENUE AND EXPENDITURE ANALYSIS
Through First Quarter (July 1 - September 30, 2011)
 Summary (5 in millions)

GENERAL PURPOSE FUND (1010)

	FY 2011-12 Adopted Budget	FY 2011-12 Q1 Year- End Estimate	Year-End \$ (Over) / Under v Budg.
Beginning Fund Balance	\$30.1	\$30.1	
Revenue	\$414.7	\$414.9	(0.2)
Expenditures	\$391.6	\$394.8	(3.2)
Estimated Current Year Surplus/(Shortfall)	\$23.1	\$20.2	
Fund Balance [A]	53.2	50.3	
Carryforwards	5.7	5.7	
Ending Fund Balance (est.) [B]	\$47.6	\$44.6	

LANDSCAPING & LIGHTING ASSESSMENT DISTRICT FUND (2310)

Beginning Fund Balance	(2.7)	(2.7)	
Revenue	\$18.7	\$18.7	\$0.0
Expenditures	\$18.3	\$17.0	\$1.3
Estimated Current Year Surplus/(Shortfall)	\$0.4	\$1.7	
Fund Balance [A]	(2.3)	(1.0)	
Carryforwards	0.1	0.1	
Ending Fund Balance (est.) [B]	(2.4)	(1.2)	

EQUIPMENT FUND (4100)

Gross Beginning Cash Balance	(10.4)	(10.4)	
Revenue	\$18.0	\$17.1	\$0.9
Expenditures	\$15.7	\$15.2	\$0.5
Estimated Current Year Surplus/(Shortfall)	\$2.3	\$1.9	
Cash Balance [A]	(8.1)	(8.5)	
Carryforwards	\$0.9	\$0.9	
Ending Cash Balance (est.) [B]	(8.9)	(9.4)	

FACILITIES FUND (4400)

Gross Beginning Cash Balance	(26.3)	(26.3)	
Revenue	\$23.3	\$23.1	\$0.2
Expenditures	\$22.9	\$22.6	\$0.3
Estimated Current Year Surplus/(Shortfall)	\$0.5	\$0.6	
Cash Balance [A]	(25.8)	(25.7)	
Carryforwards	\$0.9	\$0.9	
Ending Cash Balance (est.) [B]	(26.7)	(26.6)	

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

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

Overtime spending citywide, on an all-funds basis, is projected to reach \$35.8 million by the end of FY 2011-12, exceeding budget by \$15.4 million. The majority of the overspending is in the General Purpose Fund and driven by Fire overtime spending. The Fire Department, while overspending in the overtime category, will save considerably on regular salaries, overall staying within their budget by year-end.

FISCAL IMPACT

The summary table on the previous page and detail presented in *Attachments A-1* through *E-2* reflect first quarter results and year-end projections for the General Purpose Fund and three other key City funds for the fiscal year beginning July 1, 2011 and ending June 30, 2012.

DISCUSSION

ECONOMIC UPDATE

Economic conditions in the Bay Area and California broadly continue to be concerning. Despite some signs of modest recovery in the state and national economies, California's seasonally adjusted unemployment rate was 11.9 percent in September.

Promising signs of a potential recovery include increases in taxable sales over the past year. Beacon Economics is forecasting continued growth in taxable sales in Alameda and Contra Costa Counties over the next few years, though a more accurate picture of taxable sales will be possible following the holiday shopping season. Increases of taxable sales in Oakland may lag those in the rest of the county due to difference in sector composition.

The local real-estate market also remains anemic. There has been stagnation in both the price and sales volume of single family homes in the East Bay. If economic conditions fail to improve the already weakened local economy we may face a second wave of foreclosures and other distressed sales.

The local and nation economies remain vulnerable to continued stagnation and to external economic shocks like the sovereign debt crises in Europe. Future economic conditions are also highly dependent on Congressional action or inaction in the near term.

GENERAL PURPOSE FUND

(Attachments A-1 and A-2)

REVENUE HIGHLIGHTS

The FY 2011-12 adopted revenue budget for the General Purpose Fund is \$414.7 million. Year-end revenues are projected to reach \$414.9 million, which represents a slight increase of \$.21 million.

All GPF revenue categories are projected to be on target. Revenue categories with significant variances are as follows:

Vehicle License Fee: +0.2 million

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

Vehicle License Fee: +\$0.2 million

Vehicle License Fee revenue received through the first quarter totaled \$0.2 million, which represents residual revenue from the prior fiscal year. In June 2011, the Governor signed Senate Bill (SB) 89, which shifted hundreds of millions of Vehicle License Fee revenues to fund state law enforcement grants. Due to SB 89, there is no Vehicle License Fee revenue budgeted in FY 2011-12.

Carryforwards (Drawdown of Fund Balance)

At the end of each fiscal year, the City has unspent appropriations that can potentially be carried forward into the next fiscal year. These exist either in projects or as non-project encumbrances. For the General Purpose Fund in FY 2011-12, \$5.7 million in projects and encumbrances were carried forward from FY 2010-11 and represent funds reserved in the fund balance to pay for the project activities (or encumbered items) not spent in the prior year. The projections assume that they will be fully spent by year-end.

EXPENDITURE HIGHLIGHTS

As outlined in *Attachment A-2*, the General Purpose Fund (GPF) expenditure projection through June 30, 2012 is expected to be \$394.8 million or \$3.2 million over budget. Projected year-end under spending in the Non-Departmental Unit is offset by forecasted over-runs in Police and other departments. *Attachment A-2* also summarizes agency / department-level spending. Provided below is a discussion of each agencies' / departments' savings or overspending in the GPF at year-end.

City Council

Currently, some Council Offices' spending is trending above budget as these offices are implementing additional balancing measures. If reductions are not fully implemented the City Council is expected to exceed its budget by year-end.

City Administrator's Office

The City Administrator's Office is projected to exceed its budget by approximately \$0.28 million. The over-expenditure is primarily due to overages in personnel spending, unrealized vacancy savings, as well as insufficient leave-taking.

City Attorney

The Office of the City Attorney is projected to exceed its budget by approximately \$0.23 million. The over-expenditure is due primarily to low levels of paid leave-taking.

City Auditor

The Office of the City Auditor is projected to exceed its budget by approximately \$0.69 million. The over-expenditure is due to budget reductions not implemented. According to a legal opinion from the Office of the City Attorney, budgeted reductions would prevent the City Auditor's Office from carrying out its charter-mandated duties.

Human Resources

The Department of Human Resources Management is projected to exceed its budget by approximately \$0.11 million. The over-expenditure is primarily due to unrealized vacancy savings as well as insufficient leave-taking.

Department of Information Technology

The Department of Information Technology expenditures are expected to reach \$7.71 million compared to the adjusted budget of \$7.51 million with an anticipated over expenditure of \$0.20 million. The projected overage is attributed to unrealized retirement and vacancy savings and insufficient leave-taking.

Police Services (OPD)

OPD projected expenditures are \$158.8 million--\$3.1 million above budget. Overtime costs are the main area of deficit. Occupy Oakland costs are anticipated to reach a minimum of \$1.5 million, and this figure may increase if significant operations become necessary later in the year. The Civilian overtime deficit will be offset by a non-overtime civilian personnel surplus of about \$600,000, due to a higher than budgeted vacancy rate.

Non-Departmental

The Non-Departmental unit is projected to have unspent appropriation of \$1.3 million of an Adjusted Budget of \$66.9 million. The variance is primarily due to unexpectedly high recoveries of the central services overhead into the General Purpose Fund from other funds.

A. OVERTIME

(Attachment B)

Attachment B provides details on Citywide overtime spending through year-end by agency / department, for the General Purpose Fund and all funds. The majority of GPF overtime spending is in public safety departments (Fire Department spending of \$10.5 million and Police Department spending of \$16.9 million). While Fire (OFD)' overtime spending is greater than the budgeted amount, its overall personnel costs are anticipated to remain within budget. OFD fills mandatory shifts with overtime instead of hiring additional sworn personnel, thereby creating savings over a fully loaded salary. By year-end, Police spending is projected to exceed its budget by \$3.5 million, due primarily to the historically low levels of Police sworn staffing, and also to overtime related to Occupy Oakland.

C. LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT FUND

(Attachments C-1 and C-2)

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

FUND BALANCE

The LLAD Fund has a beginning negative fund balance of \$2.7 million. If they become available, one-time revenues are recommended to erase the negative balance. If costs continue to increase, the LLAD fund will require further cuts to services and positions in future years unless an alternative revenue source is identified.

REVENUE HIGHLIGHTS

Revenues are estimated to come in at the adjusted budgeted amount of \$18.7 million.

EXPENDITURE HIGHLIGHTS

Year-end actual expenditures are estimated at \$17.2 million, compared to the adjusted budget of \$18.4 million. Projected under spending is due to lower than anticipated personnel costs.

D. EQUIPMENT FUND

(Attachments D-1 and D-2)

The Equipment Fund is an Internal Service Fund (ISF). The Equipment Services Division (ESD) of the Public Works Agency (PWA) is responsible for equipment services, including vehicle and equipment acquisition and disposal, maintenance and repair, governmental and environmental compliance, vehicle and equipment specification and modification development repair part acquisition, motor pool services, the purchase and management of fuel for City-owned vehicles and equipment, and specialized services such as vehicle wash and outside vehicle/equipment rental.

CASH BALANCE

Per pre-audit actual, the beginning negative cash balance for FY 2011-12 is \$10.4 million. The fund is currently on a "repayment schedule." Proprietary funds like the ISFs are presented on a cash basis based on transactions in a given period. This negative cash position is anticipated to decrease by \$1.0 million due to under spending of the personnel services budget.

REVENUE HIGHLIGHTS

FY 2011-12 revenues for the Equipment Fund are budgeted at \$18.1 million; year-end actual revenues are estimated to be \$17.1 million. The variance of \$1.0 million is primarily due to lower than anticipated internal service revenue.

EXPENDITURE HIGHLIGHTS

The Equipment Fund adjusted budget is \$16.4 million; year-end spending is estimated to reach roughly \$16.1 million. Anticipated savings are due to personnel vacancies.

E. FACILITIES FUND

(Attachments E-1 and E-2)

The Facilities Fund is also an Internal Service Fund (ISF). The Facilities Services Division provides client agencies "direct tenant services" which include all custodial services, building engineering, security access controls, monitoring air quality, responding to emergencies, and property management and leasing. The Parks and Building Services Division provides routine building maintenance of park buildings, fire stations, day care and senior centers, and other miscellaneous building structures including parking lots. These services include maintenance and repair of all structural, mechanical, electrical, painting, and engineering systems, including routine, emergency and vandalism-related service requests.

CASH BALANCE

Since FY 2002-03, the negative cash balance has increased from \$7.9 million to as high as \$31.3 million due to multiple years of budgetary imbalances. The fund is currently on a "repayment schedule"; the negative cash balance has decreased from \$29.0 million to \$26.3 million from FY 2010-11 into FY 2011-12. Proprietary funds like the ISFs are presented on a cash basis based on transactions in a given period.

REVENUE HIGHLIGHTS

Revenues for the Facilities Fund are estimated to reach \$23.1 million, slightly below the budgeted amount of \$23.3 million

EXPENDITURE HIGHLIGHTS

As shown in *Attachment E-2*, the Facilities Fund operating expenditures are estimated by year-end at \$23.8 million, below the adjusted budget by \$0.4 million. Anticipated savings are due to personnel vacancies.

SUSTAINABLE OPPORTUNITIES

There are no direct sustainable opportunities associated with this report.


DISABILITY AND SENIOR ACCESS

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

ACTION REQUESTED OF THE CITY COUNCIL

Accept this informational report.

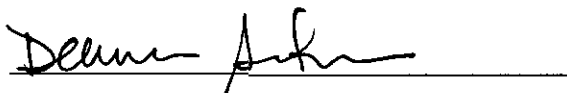
Respectfully submitted,



SABRINA LANDRETH
Director, Budget Office

Prepared by:
Budget Office staff

APPROVED FOR FORWARDING TO THE FINANCE & MANAGEMENT COMMITTEE



Office of the City Administrator

Attachments:

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

GENERAL PURPOSE FUND REVENUES (\$ in millions)

Revenue Category	FY 2010-11 Final Budget	FY 2010-11 Q1 Actuals	FY 2010-11 Percent to Date	FY 2010-11 Pre-Audit Year-End Actuals	FY 2011-12 Adopted Budget	FY 2011-12 Adjusted Budget (Q1)	FY 2011-12 Q1 Actuals	FY 2011-12 Percent to Date	FY 2011-12 Year-End Estimate	FY 2011-12 Year-End \$ Over / (Under) Adj. Bud.	Explanation of Over / (Under) Collection	Yr-to-Yr Growth YE to YE
PROPERTY TAX	125.15	5.37	4.3%	126.68	125.17	125.17	6.90	5.5%	125.17	0.00		(1.2%)
SALES TAX	36.14	2.85	7.9%	41.24	38.79	38.79	3.38	8.7%	38.79	0.00		(5.9%)
VEHICLE LICENSE FEE (VLF) - TAX & BACKFILL	1.11	0.21	19.2%	2.17	0.00	0.00	0.21	0%	0.21	0.21	Residual VLF revenue from FY 10-11	(90.2%)
BUSINESS LICENSE TAX	50.81	(0.03)	-0.1%	53.30	50.87	50.87	1.03	2.0%	50.87	0.00		(4.6%)
UTILITY CONSUMPTION TAX	50.80	8.53	17.0%	53.44	51.18	51.18	8.85	17.3%	51.18	0.00		(4.2%)
REAL ESTATE TRANSFER TAX	33.49	7.12	21.3%	31.98	28.49	28.49	5.25	18.4%	28.49	0.00		(10.9%)
TRANSIENT OCCUPANCY TAX	8.64	1.59	18.4%	9.54	8.73	8.73	1.92	22.0%	8.73	0.00		(8.5%)
PARKING TAX	7.52	1.10	14.6%	8.46	7.67	7.67	1.07	13.9%	7.67	0.00		(9.5%)
LICENSES & PERMITS	0.69	0.32	46.9%	0.89	0.94	0.94	0.24	26.0%	0.94	0.00		5.8%
FINES & PENALTIES	31.96	0.87	2.7%	24.30	24.07	24.07	3.26	13.6%	24.07	0.00		(1.0%)
INTEREST INCOME	1.64	0.12	7.5%	1.04	0.80	0.80	0.03	3.2%	0.80	0.00		(23.2%)
SERVICE CHARGES	48.10	7.12	14.8%	44.09	44.40	44.40	6.14	13.8%	44.40	0.00		0.7%
GRANTS & SUBSIDIES	0.16	0.05	30.3%	0.08	0.00	0.00	0.00	0%	0.00	0.00		(100.0%)
MISCELLANEOUS	9.47	1.47	15.5%	6.30	31.13	31.13	1.25	4.0%	31.13	0.00		275.2%
FUND TRANSFERS	12.72	2.88	22.7%	17.09	2.60	2.50	0.27	10.8%	2.50	0.00		(85.4%)
Total Revenue	\$418.40	\$39.68	9.5%	\$422.61	\$414.74	\$414.74	\$39.79	9.6%	\$414.95	\$0.21		(1.8%)

GENERAL PURPOSE FUND EXPENDITURES (\$ in millions)

Agency / Department	FY 2010-11 Final Budget	FY 2010-11 Q1 Actuals	FY 2010-11 Percent to Date	FY 2010-11 Pre-Audit Year-End Actuals	FY 2011-12 Adopted Budget	FY 2011-12 Adjusted Budget (Q1)	FY 2011-12 Q1 Actual	FY 2011-12 Percent To Date	FY 2011-12 Year-End Estimate	FY 2011-12 Year-End \$ (Over/ Under Adjusted Budget	FY 2011-12 Year-End % (Over/ Under as % of Adjusted Budget	Explanation of (Overspending) / Savings	Yr-to-Yr Growth YE to YE
MAYOR	1.33	0.34	25.7%	1.39	1.14	1.14	0.30	25.9%	1.14	0.00	0.0%		
CITY COUNCIL	2.35	0.62	26.4%	2.52	2.00	2.21	0.67	30.5%	2.31	(0.10)	(4.5%)	The estimated over spending is associated with insufficient leave taking and delayed implementation of reductions	(8.41%)
CITY ADMINISTRATOR	6.26	1.50	23.9%	6.21	12.26	12.43	7.18	57.8%	12.71	(0.28)	(2.3%)	The estimated over spending is associated with personnel costs, unrealized vacancy savings and insufficient leave taking	104.60%
CITY ATTORNEY	3.47	1.38	39.7%	3.87	4.07	4.07	1.14	28.1%	4.30	(0.23)	(5.7%)	The over-expenditure is due primarily to low levels of paid leave-taking	11.02%
CITY AUDITOR	1.27	0.33	25.9%	1.48	0.39	0.89	0.39	43.9%	1.58	(0.69)	(78.0%)	The over-expenditure is due to budget reductions not implemented by the department	6.35%
CITY CLERK	2.96	0.38	12.7%	2.75	1.39	2.52	0.27	10.8%	2.32	0.19	7.6%	The estimated under spending is associated with vacant positions; however, the savings may be consumed by elections or ballot initiatives	(15.49%)
CONTRACTING & PURCHASING	1.83	0.49	27.0%	2.04	7.49	7.51	1.91	25.4%	7.71	(0.21)	(2.7%)	The estimated over spending is due to overages in personnel costs and is attributed to unrealized vacancy savings and insufficient leave taking.	(5.05%)
INFORMATION TECHNOLOGY	8.03	1.98	24.6%	8.12	7.49	7.51	1.91	25.4%	7.71	(0.21)	(2.7%)		
FINANCE & MANAGEMENT	17.84	4.57	25.6%	18.22	19.50	19.82	4.91	24.8%	19.82	0.00	0.0%		8.76%
HUMAN RESOURCES	3.91	0.98	25.2%	4.24	3.98	3.98	1.03	25.8%	4.09	(0.11)	(2.9%)	The over-expenditure is primarily due to unrealized vacancy savings as well as insufficient leave-taking	(3.59%)
POLICE SERVICES	175.55	47.45	27.0%	178.87	155.08	155.75	40.88	26.2%	158.89	(3.13)	(2.0%)	Deficit primarily due to overtime costs for both sworn and civilians exacerbated by Occupy Oakland.	(11.17%)
FIRE SERVICES	98.40	26.06	26.5%	96.79	91.67	91.97	22.88	24.9%	91.97	0.00	0.0%		(4.99%)
MUSEUM	6.23	1.86	29.8%	6.37	9.06	9.07	2.12	23.3%	9.07	0.00	0.0%		1.03%
LIBRARY SERVICES	9.35	2.33	24.9%	8.98	12.19	12.44	3.25	26.2%	12.44	0.00	0.0%		1.71%
PARKS & RECREATION	12.15	3.95	32.5%	12.23	4.53	5.14	0.91	17.7%	5.14	0.00	0.0%		(6.30%)
HUMAN SERVICES	6.14	1.08	17.6%	5.48	0.00	0.32	0.26	81.9%	0.32	0.00	0.0%		(92.00%)
PUBLIC WORKS	4.04	1.00	24.8%	3.99	0.47	0.54	0.09	16.2%	0.51	0.04	6.8%		(72.21%)
COMM & ECON DEVELOPMENT	2.42	0.43	17.6%	1.82	65.64	66.92	28.62	42.8%	65.62	1.30	1.9%	Primarily due to Central Service Overhead recoveries exceeding budget	59.40%
NON-DEPARTMENTAL	54.40	15.56	28.6%	41.17	391.36	396.70	116.80	29.4%	399.93	(3.23)	(0.8%)		(1.63%)
SUBTOTAL	417.95	112.28	26.9%	406.57	391.36	396.70	116.80	29.4%	399.93	(3.23)	(0.8%)		(1.63%)
CAPITAL IMPROVEMENT PROGRAM	0.66	0.00	0.4%	0.45	0.25	0.52	0.08	14.8%	0.52	0.00	0.0%		14.48%
Total Expenditures	\$418.61	\$112.28	26.8%	\$407.02	\$391.61	\$397.22	\$116.88	29.4%	\$400.44	(\$3.23)	(0.8%)		(1.62%)

OVERTIME ANALYSIS (in Dollars)

GENERAL PURPOSE FUND

Agency / Department	FY 2010-11 Final Budget	FY 2010-11 Q1 Actuals	FY 2010-11 Percent to Date	FY 2010-11 Pre-Audit Year-End Actuals	FY 2011-12 Adjusted Budget (Q1)	FY 2011-12 Q1 Overtime Actual	FY 2011-12 Percent Exp-To Date	FY 2011-12 Year-End Estimate	FY 2011-12 Year-End \$ (Over) / Under Adjusted Budget	FY 2011-12 Year-End (Over) / Under as % of Adjusted Budget	Explanation of Over / (Under) Collection	Yr-to-Yr Growth YE to YE
MAYOR	8,960	0	0.0%	0	8,960	0	0.0%	8,960	0	0.0%		0.0%
CITY COUNCIL	0	0	0.0%	0	0	0	0.0%	0	0	0.0%		0.0%
CITY ADMINISTRATOR	0	1,347	0.0%	5,959	0	964	0.0%	6,000	(6,000)	0.0%		0.7%
CITY ATTORNEY	(570)	(277)	48.7%	1,007	(570)	106	-16.5%	106	(676)	118.5%	OT is associated with legal administrative staffing	(89.5%)
CITY AUDITOR	0	0	0.0%	34	0	0	0.0%	0	0	0.0%		(100.0%)
CITY CLERK	46,280	2,118	4.6%	12,987	11,570	986	8.5%	3,900	7,670	66.3%	OT is associated with agenda management	(70.0%)
CONTRACTING & PURCHASING	0	0	0.0%	774	0	0	0.0%	0	0	0.0%		
INFORMATION TECHNOLOGY	2,380	9,107	382.6%	36,402	2,040	7,774	381.1%	31,094	(29,054)	(1424.2%)	Overtime spent pertains to DIT Staff responding to technical issues and outages of applications for Public Safety and Citywide services.	(14.6%)
FINANCE & MANAGEMENT	98,220	11,548	11.8%	41,704	77,659	9,013	11.6%	35,643	42,016	54.1%	OT is primarily associated with parking management functions	(14.5%)
HUMAN RESOURCES	26,390	0	0.0%	5,789	26,390	2,564	9.7%	2,564	23,826	90.3%	OT is primarily associated with HR technicians	(55.7%)
POLICE SERVICES	15,507,019	3,693,060	23.8%	13,544,128	13,435,458	4,464,205	33.2%	16,900,111	(3,464,653)	(25.8%)	historically low levels of sworn staffing leading to high OT costs, plus Occ Oak.	24.8%
FIRE SERVICES	144,406	3,502,017	2425.1%	9,492,613	135,990	2,624,177	1929.7%	10,496,709	(10,360,719)	(7618.7%)	Over spending in overtime offset by savings in personnel, Fire department is expected to be within GPF appropriation	10.6%
MUSEUM	19,250	6,216	32.3%	10,610	0	0	0.0%	0	0	0.0%		
LIBRARY SERVICES	6,260	1,310	20.9%	2,017	6,260	586	9.4%	2,315	3,944	63.0%	OT is primarily associated with library branch services	14.8%
PARKS & RECREATION	0	5,951	0.0%	10,332	0	955	0.0%	3,814	(3,814)	0.0%	OT is primarily associated with employee back ground review	(63.1%)
HUMAN SERVICES	0	1,100	0.0%	8,206	0	1,017	0.0%	4,022	(4,022)	0.0%	OT associated with Senior Center activities.	(51.0%)
PUBLIC WORKS	26,930	16,868	62.6%	64,281	0	4,962	0.0%	0	0	0.0%	OT charges to be transferred to appropriate funding source.	(100.0%)
COMMUNITY & ECONOMIC DEV	3,221	0	0.0%	5,920	0	0	0.0%	0	0	0.0%		(100.0%)
NON-DEPARTMENTAL	0	0	0.0%	0	0	0	0.0%	0	0	0.0%		0.0%
CAPITAL IMPROVEMENT PROGRAM	0	0	0.0%	0	0	0	0.0%	0	0	0.0%		0.0%
Total	\$16,868,745	\$7,250,363	46.6%	\$23,242,766	\$13,703,757	\$7,117,319	51.9%	\$27,496,239	(\$13,791,482)	(100.6%)		18.3%

OVERTIME ANALYSIS (In Dollars)

ALL FUNDS

Agency / Department	FY 2010-11 Final Budget	FY 2010-11 Q1 Actuals	FY 2010-11 Percent to Date	FY 2010-11 Pre-Audit Year-End Actuals	FY 2011-12 Adjusted Budget (Q1)	FY 2011-12 Q1 Overtime Actual	FY 2011-12 Percent Exp To Date	FY 2011-12 Year-End Estimate	FY 2011-12 Year-End \$ (Over) / Under Adjusted Budget	FY 2011-12 Year-End (Over) / Under as % of Adjusted Budget	Explanation of Over / (Under) Collection	Yr-to-Yr Growth YE to YE
MAYOR	8,960	0	0.0%	0	11,419	0	0.0%	8,960	2,459	21.5%		0.0%
CITY COUNCIL	0	0	0.0%	0	0	0	0.0%	0	0	0.0%		0.0%
CITY ADMINISTRATOR	38,430	3,164	8.2%	51,929	38,430	4,912	12.8%	38,430	0	0.0%		(26.0%)
CITY ATTORNEY	(570)	81	-14.2%	1,588	(570)	106	-18.5%	106	(106)	18.5%	OT is associated with legal administrative staffing	(93.3%)
CITY AUDITOR	0	0	0.0%	34	0	0	0.0%	0	0	0.0%		(100.0%)
CITY CLERK	46,280	3,161	6.8%	19,489	23,140	1,973	8.5%	7,801	15,339	66.3%	OT is associated with agenda management	(60.0%)
CONTRACTING & PURCHASING	2,890	559	19.3%	3,047								
INFORMATION TECHNOLOGY	11,050	27,381	247.8%	107,176	10,710	14,638	138.5%	59,352	(48,642)	(454.2%)	Overtime spent pertains to DIT Staff responding to technical issues and outages of applications for Public Safety and Citywide services.	(44.6%)
FINANCE & MANAGEMENT	98,910	13,245	13.4%	45,267	60,829	13,277	16.4%	52,506	28,323	35.0%	OT is primarily associated with parking management	16.0%
HUMAN RESOURCES	26,390	0	0.0%	6,321	26,390	2,564	9.7%	2,564	23,828	90.3%	OT is primarily associated HR technicians	(59.4%)
POLICE SERVICES	17,784,253	4,091,461	23.0%	15,000,224	14,152,207	4,804,803	34.0%	18,189,511	(4,037,304)	(28.5%)	historically low levels of sworn staffing leading to high OT costs, plus Occ Oak.	21.3%
FIRE SERVICES	4,305,066	3,592,066	83.4%	14,012,852	4,486,520	3,790,848	84.5%	15,163,390	(10,676,870)	(238.0%)	Overspending in overtime offset by savings in personnel. Fire department is expected to be within GPF appropriation	8.2%
MUSEUM	63,120	8,221	13.0%	41,125								(100.0%)
LIBRARY SERVICES	6,260	3,679	58.8%	7,024	6,260	1,954	31.2%	7,728	(1,468)	(23.5%)	OT is primarily associated with library branch services	10.0%
PARKS & RECREATION	0	8,005	0.0%	12,536	0	1,018	0.0%	4,024	(4,024)	0.0%	OT is primarily associated with employee back ground review	(67.9%)
HUMAN SERVICES	387	1,756	454.0%	17,509	0	1,692	0.0%	6,691	(6,691)	0.0%	OT spending associated with Senior Center activities and accounting functions related to audits.	(61.8%)
PUBLIC WORKS	683,060	415,266	47.0%	1,842,991	1,345,659	432,513	32.1%	1,710,393	(364,734)	(27.1%)	OT spending primarily due to sewer maintenance related to EPA administrative order, street cleaning and tree service activities, and Occupy Oakland.	(7.2%)
COMMUNITY & ECONOMIC DEV	682,116	161,395	27.7%	609,442	307,720	149,228	48.5%	590,128	(282,408)	(91.8%)	OT is primarily associated with building/penning services	(3.2%)
NON-DEPARTMENTAL	0	0	0.0%	0	0	0	0.0%	0	0	0.0%		0.0%
CAPITAL IMPROVEMENT PROGRAM	0	0	0.0%	0	0	0	0.0%	0	0	0.0%		0.0%
TOTAL	\$23,856,622	\$8,329,440	34.9%	\$31,778,553	\$20,488,714	\$9,219,725	45.0%	\$35,841,584	(\$15,352,300)	-74.9%		12.8%

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

Revenue Category	FY 2010-11 Final Budget	FY 2010-11 Q1 Actuals	FY 2010-11 Percent to Date	FY 2010-11 Pra-Audit Year-End Actuals	FY 2011-12 Adopted Budget	FY 2011-12 Adjusted Budget (Q1)	FY 2011-12 Q1 Actuals	FY 2011-12 Percent To Date	FY 2011-12 Year-End Estimate	FY 2011-12 Year-End \$ Over/ (Under) Adj. Bud.	Explanation of Over / (Under) Collection	Yr-to-Yr Growth YE to YE
TAX LEVY	18.21	0.28	1.5%	19.07	18.53	18.53	0.34	1.8%	18.53	0.00		(2.8%)
LICENSES & PERMITS	0.01	0.00	33.8%	0.02	0.01	0.01	0.00	29.2%	0.01	0.00		(27.3%)
INTEREST INCOME	0.00	(0.00)	0.0%	(0.02)	0.00	0.00	(0.00)	0.0%	(0.02)	(0.02)		(19.6%)
SERVICE CHARGES	0.17	0.05	27.6%	0.21	0.17	0.17	0.00	0.0%	0.17	0.00		(17.5%)
OTHER	0.00	(0.00)	0.0%	0.02	0.00	0.00	0.08	0.0%	0.00	0.00		(100.0%)
Total Revenue	\$18.39	\$0.33	1.8%	\$19.29	\$18.7	\$18.71	\$0.42	2.3%	\$18.69	(0.02)		(3.1%)

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

Agency / Department	FY 2010-11 Final Budget	FY 2010-11 Q1 Actuals	FY 2010-11 Percent to Date	FY 2010-11 Pre-Audit Year-End Actuals	FY 2011-12 Adopted Budget	FY 2011-12 Q1 Adjusted Budget	FY 2011-12 Q1 Actual	FY 2011-12 Percent To Date	FY 2011-12 Year-End Forecast	FY 2011-12 Year-End \$ Under Adjusted Budget	FY 2011-12 Year-End (Over) / Under as % of Adjusted Budget	Explanation of (Overspending) / Savings	Yr-to-Yr Growth YE to YE
CITY ADMINISTRATOR	0.02	0.00	13.3%	0.01	0.0	0.02	0.00	0.0%	0.02	0.00	0.00%		224.82%
CITY ATTORNEY	0.00	0.00	44.7%	0.00	0.0	0.00	0.00	0.0%	0.00	0.00	0.0%		(100.00%)
FINANCE & MANAGEMENT	0.02	0.00	4.7%	0.00	0.1	0.06	0.00	0.1%	0.06	0.00	0.00%		4432.48%
MUSEUM	0.21	0.04	19.4%	0.19	0.0	0.00	0.00	0.0%	0.02	-0.02	0.0%		(89.58%)
PARKS & RECREATION	4.21	1.07	25.3%	4.34	3.9	3.90	1.00	25.6%	4.01	-0.10	(2.63%)	Anticipated overspending in personnel.	(7.65%)
PUBLIC WORKS	13.67	2.69	19.4%	12.49	14.3	14.46	2.94	20.3%	13.06	1.40	9.65%		4.57%
INFORMATION TECHNOLOGY	0.00	0.00	0.0%	0.00	0.0	0.00	0.00	0.0%	0.00	0.00	0.0%		0.0%
NON-DEPARTMENTAL	0.00	0.00	0.0%	0.00	0.0	0.00	0.00	0.0%	0.00	0.00	0.0%		(100.00%)
Total Expenditures	\$18.34	\$3.80	20.7%	\$17.03	\$18.30	\$18.44	\$3.94	21.3%	\$17.17	\$1.27	6.90%		0.81%
Less prior year carryforwards and encumbrances						0.14			0.14				
NET EXPENDITURES						\$18.30			\$17.03				#VALUE!

EQUIPMENT FUND REVENUES (\$ In millions)

Revenue Category	FY 2010-11 Final Budget	FY 2010-11 Q1 Actuals	FY 2010-11 Percent to Date	FY 2010-11 Pre-Audit Year-End Actuals	FY 2011-12 Adopted Budget	FY 2011-12 Adjusted Budget (Q1)	FY 2011-12 Q1 Actuals	FY 2011-12 Percent to Date	FY 2011-12 Year-End Estimate	FY 2011-12 Year-End S Over / (Under) Adj. Bud.	Explanation of Over / (Under) Collection	Yr-to-Yr Growth YE to YE
INTERNAL SERVICE	18.65	4.20	22.5%	17.40	17.48	17.48	4.22	24.2%	16.90	(0.58)	Internal service revenue anticipated to be lower in FY 11-12.	-2.9%
SERVICE CHARGES	0.16	0.00	0.0%	0.01	0.16	0.16	0.00	0.0%	0.00	(0.16)		-100.0%
INTEREST INCOME	(1.27)	(0.01)	0.7%	(0.04)	(0.04)	(0.04)	(0.01)	25.6%	(0.04)	(0.00)		-13.2%
LICENSES & PERMITS	0.08	0.02	19.0%	0.05	0.08	0.08	0.01	11.8%	0.04	(0.04)		-30.6%
MISCELLANEOUS	0.80	0.12	14.9%	0.58	0.30	0.43	0.05	11.8%	0.21	(0.23)		-64.7%
Total Revenue	\$18.42	\$4.32	23.5%	18.00	\$18.0	\$18.11	\$4.28	23.6%	\$17.11	(1.01)		-4.9%

EQUIPMENT FUND EXPENDITURES (\$ in millions)

Agency / Department	FY 2010-11 Final Budget	FY 2010-11 Q1 Actuals	FY 2010-11 Percent to Date	FY 2010-11 Pra-Audit Year-End Actuals	FY 2011-12 Adopted Budget	FY 2011-12 Q1 Adjusted Budget	FY 2011-12 Q1 Actual	FY 2011-12 Percent to Date	FY 2011-12 Year-End Estimate	FY 2011-12 Year-End \$ (Over) / Under Adjusted Budget	FY 2011-12 Year-End (Over) / Under as % of Adjusted Budget	Explanation of (Overspending) / Savings	Yr-to-Yr Growth YE to YE
FINANCE & MANAGEMENT	0.36	0.00	0.0%	0.36	0.01	0.01	0.01	61.0%	0.01	0.00	0.00%		
INFORMATION TECHNOLOGY	0.00	0.00	25.0%	0.00	0.00	0.00	0.00	0.0%	0.00	(0.00)	0.0%		(95.95%)
PARKS & RECREATION	0.00	0.00	0.0%	0.00	0.00	0.00	0.00	0.0%	0.00	(0.00)	0.0%		0.00%
PUBLIC WORKS	18.97	2.90	15.3%	17.44	15.70	16.40	3.13	19.1%	16.08	0.32	1.96%	Anticipated savings due to personnel vacancies.	0.00%
COMM & ECON DEVELOPMENT	0.00	0.00	0.0%	0.00	0.00	0.00	0.00	0.0%	0.00	0.00	0.0%		(7.78%)
NON-DEPARTMENTAL	0.00	0.00	0.0%	(0.66)	0.00	0.00	0.00	0.0%	0.00	0.00	0.0%		0.0%
CAPITAL IMPROVEMENT PROGRAM	0.00	0.00	0.0%	0.17	0.00	0.00	0.00	0.0%	0.00	0.00	0.0%		(100.00%)
Total Expenditures	\$18.32	\$2.90	15.0%	\$17.11	\$15.70	\$16.42	\$3.14	19.1%	\$16.10	0.32	1.95%		(5.92%)
Less prior year carryforwards and encumbrances						0.86			0.86				
NET EXPENDITURES						\$15.56			\$15.24				

FACILITIES FUND REVENUES (\$ in millions)

Revenue Category	FY 2010-11 Final Budget	FY 2010-11 Q1 Actuals	FY 2010-11 Percent to Date	FY 2010-11 Pre-Audit Year-End Actuals	FY 2011-12 Adopted Budget	FY 2011-12 Adjusted Budget (Q1)	FY 2011-12 Q1 Actuals	FY 2011-12 Percent to Date	FY 2011-12 Year-End Estimate	FY 2011-12 Year-End \$ Over / (Under) Adj. Bud.	Explanation of Over / (Under) Collection	Yr-to-Yr Growth YE to YE
INTERNAL SERVICE	23.47	5.86	25.0%	23.63	22.26	22.26	5.57	25.0%	22.26	0.00		-5.8%
SERVICE CHARGES	0.15	0.02	13.0%	0.02	0.11	0.11	0.14	120.2%	0.11	0.00		443.4%
INTEREST INCOME	(2.10)	(0.02)	1.0%	(0.02)	(0.08)	(0.08)	(0.02)	31.3%	(0.09)	0.02		466.7%
MISCELLANEOUS	0.00	0.13	0.0%	0.38	0.90	0.90	0.10	10.7%	0.85	0.05	Anticipated increase from other service charges and insurance claims and receipts.	125.6%
GRANTS & SUBSIDIES	0.04	0.00	0.0%	0.12	0.12	0.12	0.00	0.0%	0.00	0.12		
Total Revenue	\$21.56	\$5.99	27.8%	\$24.1	\$23.32	\$23.32	\$5.78	26.0%	523.13	(0.19)		-4.2%

FACILITIES FUND EXPENDITURES (\$ in millions)

Agency / Department	FY 2010-11 Final Budget	FY 2010-11 Q1 Actuals	FY 2010-11 Percent to Date	FY 2010-11 Pro-Audit Year-End Actuals	FY 2011-12 Adopted Budget	FY 2011-12 Q1 Adjusted Budget	FY 2011-12 Q1 Actual	FY 2011-12 Percent to Date	FY 2011-12 Year-End Estimate	FY 2011-12 Year-End \$ (Over) / Under Adjusted Budget	FY 2011-12 Year-End % (Over) / Under as of Adjusted Budget	Explanation of (Overspending) / Savings	Yr-to-Yr Growth YE to YE
FINANCE & MANAGEMENT	0.01	0.00	0.0%	0.00	0.00	0.00	0.00	0.0%	0.00	0.00	0.0%		(100.00%)
INFORMATION TECHNOLOGY	0.00	0.00	25.0%	0.00	0.00	0.00	0.00	0.0%	0.00	0.00	0.0%		(100.00%)
PUBLIC WORKS	22.36	4.95	22.1%	21.20	22.66	23.74	4.96	20.9%	23.45	0.29	1.2%	Anticipated underspending in personnel due to vacancies.	10.64%
POLICE SERVICES	0.00	0.00	25.0%	0.00	0.00	0.00	0.00	0.0%	0.00	0.00	0.0%		(100.00%)
NON-DEPARTMENTAL	0.00	0.00	0.0%	(0.37)	0.00	0.00	0.00	0.0%	0.00	0.00	0.0%		(100.00%)
CAPITAL IMPROVEMENT	0.00	0.00	0.0%	0.01	0.00	0.00	0.00	0.0%	0.00	0.00	0.0%		(100.00%)
Total Expenditures	\$22.37	\$4.95	22.1%	\$20.84	\$22.66	\$23.74	\$4.96	20.9%	\$23.46	\$0.29	1.24%		(\$5.70%)
Less prior year carryforwards and encumbrances						0.88			0.88				
NET EXPENDITURES						\$22.86			\$22.57				(\$5.70%)