

CITY OF OAKLAND
OFFICE OF THE CITY CLERK
OAKLAND

AGENDA REPORT

2010 NOV -9 PM 10: 32

TO: Office of the City Administrator
ATTN: Dan Lindheim
FROM: Budget Office
DATE: November 16, 2010
RE: **Discussion and Possible Action on a Report on: (a) FY 2010-11 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); (b) Preliminary Analysis of November 2nd General Election Budget Impacts; and (c) Status of Implementing the FY 2010-11 Amended Budget**

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, 2010), 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*, and a *status of implementing key amended budget balancing measures* for Fiscal Year 2010-11, approved on April 29, 2010 and June 24, 2010. Report highlights are presented below.

In the General Purpose Fund (1010), the budget is projected to be in balance by year-end, with a slight surplus. The passage of Measure BB in November 2010 allows to charge to Measure Y full-year costs of Fire minimum staffing and violence prevention, thereby eliminating the need for the General Fund subsidy for these programs. Measure Y parking tax collection has been resumed, and staff will hand-bill Oakland property owners for the full year of parcel tax. Further, 63 problem-solving officer positions will be transferred from the GPF to Measure Y as of January 2011. Staff is conducting a separate analysis of Measure Y revenues and spending (including FY 2009-10 year-end results) and will return to Council with the results.

In the Lighting and Landscape Assessment District (LLAD) Fund (2310), a surplus of \$0.9 million is anticipated by year-end, decreasing the negative fund balance from \$4.5 million to \$3.6 million. This projected savings is mainly due to estimated under-spending of the personnel services budget in the Public Works Agency of \$0.8 million.

In the Equipment Fund (4100), a surplus of \$0.6 million 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 \$13.2 million to \$12.6 million by year end.

In the Facilities Fund (4400), a surplus of \$1.6 million 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 \$29.1 million to \$27.5 million by year end.

Item: _____
Finance and Management Committee
November 16, 2010

FY 2010-11 REVENUE AND EXPENDITURE ANALYSIS

Through First Quarter (July 1 - September 30, 2010)

Summary (\$ in millions)

GENERAL PURPOSE FUND (1010)

	FY 2010-11 Midcycle Amended Budget (June 24, 2010)	FY 2010-11 Adjusted Budget	FY 2010-11 Q1 Year- End Forecast	Year-End \$ Over/ (Under) v Adj. Budg.
Net Beginning Fund Balance (A)	\$14.5	\$14.5	\$14.5	
Net Revenue	\$417.7	\$417.7	\$418.8	(0.8)
Net Expenditures	\$419.1	\$419.3	\$418.8	(2.8)
Surplus (Shortfall)	(1.5)	(1.6)	\$0.2	
Net Ending Fund Balance (est.) (B)	\$13.1	\$12.9	\$14.8	

LANDSCAPING & LIGHTING ASSESSMENT DISTRICT FUND (2310)

	FY 2010-11 Midcycle Amended Budget (June 24, 2010)	FY 2010-11 Adjusted Budget	FY 2010-11 Q1 Year- End Forecast	Year-End \$ Over/ (Under) v Adj. Budg.
Net Beginning Fund Balance (A)	(4.5)	(4.5)	(4.5)	
Net Revenue	\$18.4	\$18.4	\$18.4	\$0.0
Net Expenditures	\$18.3	\$18.3	\$17.5	(0.8)
Surplus (Shortfall)	\$0.1	\$0.1	\$0.9	\$0.8
Net Ending Fund Balance (est.) (B)	(4.3)	(4.4)	(3.6)	

EQUIPMENT FUND (4100)*

	FY 2010-11 Midcycle Amended Budget (June 24, 2010)	FY 2010-11 Adjusted Budget	FY 2010-11 Q1 Year- End Forecast	Year-End \$ Over/ (Under) v Adj. Budg.
Beginning Cash Balance (A)	(13.2)	(13.2)	(13.2)	
Revenue	\$18.5	\$18.5	\$17.1	\$0.8
Expenditures	\$15.5	\$18.7	\$18.5	(0.3)
Surplus (Shortfall)	\$1.0	(0.2)	\$0.6	\$0.9
Ending Cash Balance (est.) (B)	(12.3)	(13.5)	(12.8)	\$0.9

FACILITIES FUND (4400)*

	FY 2010-11 Midcycle Amended Budget (June 24, 2010)	FY 2010-11 Adjusted Budget	FY 2010-11 Q1 Year- End Forecast	Year-End \$ Over/ (Under) v Adj. Budg.
Beginning Cash Balance (A)	(29.1)	(29.1)	(29.1)	
Revenue	\$21.5	\$21.5	\$23.7	\$2.2
Expenditures	\$21.7	\$22.2	\$22.1	(0.1)
Surplus (Shortfall)	(0.2)	(0.7)	\$1.6	\$2.2
Ending Cash Balance (est.) (B)	(29.3)	(29.8)	(27.5)	\$2.2

(A) GPF and LLA D pre-audit fund balances, adjusting for encumbrances and project carryforwards. Equipment and Facilities pre-audit cash balances.

(B) GPF and LLA D 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 \$29.3 million by the end of FY 2010-11, exceeding budget by \$8.9 million. Nearly the entire 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, 2010 and ending June 30, 2011.

DISCUSSION

MEASURE BB ELECTION RESULTS

On November 2nd, Oakland voters approved Measure BB, an amendment to the Violence Prevention and Public Safety Initiative (Measure Y). This amendment will enable funding for sworn problem-solving officer (PSO) positions and violence prevention programs, as well as collection of Measure Y parcel and parking taxes without first requiring minimum staffing of non-Measure Y funded officers. Staff proposes a plan for resuming revenue collection and programs:

Parcel tax revenue collection

Collection of parcel taxes in the current fiscal year requires the City to directly hand bill property owners, rather than collect revenues through Alameda property tax bills. This is because the property tax statements for 2010/11 have already been sent to property owners. Anticipated parcel tax revenue for FY 2010-11 is \$7.7 million based on the full-year assessment, reflecting a 60% hand-billed collection rate and net of the \$0.6 million cost to issue direct bills to property owners. Staff anticipates that any parcel tax not collected in FY 2010-11 will come in FY 2011-12 when the City turns over the delinquent parcel tax accounts to Alameda County in August 2011. Property owners from whom the City is unable to collect this parcel tax will be assessed a penalty.

Measure Y Fund

The table on the following page presents estimated revenues and expenditures for the Measure Y fund for the remainder of FY 2010-11, taking into account the following:

- Resuming parking tax collection in December and hand-billing for parcel tax
- Charging the full year of Fire minimum staffing costs (\$4 million) and violence prevention expenses (\$6 million) to Measure Y.
- Transferring 63 problem-solving officer positions from the General Fund to Measure Y beginning January 2011.

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Finance & Management Committee
November 16, 2010

**NOVEMBER 2nd GENERAL ELECTION -- PRELIMINARY BUDGET IMPACTS OF MEASURE
 BB PASSAGE**

		FY 2010-11
(\$s in millions)		
MEASURE Y REVENUE		
Parcel Tax Collection		
<i>based on hand-billing for the full year, 60% collection rate less cost to hand-bill</i>		\$7.51
Parking Tax Collection		
<i>based on resuming collection in Dec. 2010</i>		3.71
	Subtotal Revenues	\$11.22
MEASURE Y EXPENDITURES		
Problem-Solving Officers (<i>charges beginning Jan 2011</i>)		6.00
Fire Minimum Staffing (<i>full year</i>)		4.00
Violence Prevention (<i>full year</i>)		6.00
	Subtotal Expenditures	\$16.00
		NET SURPLUS/(DEFICIT)*
		(\$4.78)

*Deficit will be covered by balance of FY10-11 parcel tax collections in FY 11-12.

GENERAL PURPOSE FUND

(Attachments A-1 and A-2)

REVENUE HIGHLIGHTS

Most of the GPF revenue categories are projected to be on target with budgeted estimates, given limited collection data available to date. The only exceptions are as follows:

- *Real Estate Transfer Tax* down \$5 million to \$28.5 million from the FY 2010-11 Midcycle Budget and *Fund Transfers* up \$5.2 million to \$17.9 million. As noted in the Fourth Quarter FY 2009-10 Revenue and Expenditure Report, a \$5 million property transfer had been anticipated for FY 2010-11 but occurred in FY 2009-10. This revenue expectation is proposed to be substituted with \$5.2 million in deferred pension credits; these two actions taken together have a net zero effect on the FY 2010-11 Midcycle budget.
- Interest income is expected to be under-generated by \$1.1 million down by 70% from the \$1.6 million revenue expectation, due to lower than originally anticipated interest rates.

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 2010-11, \$8.3 million in projects and encumbrances were carried forward from FY 2009-10 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

General Purpose Fund (GPF) expenditure projection through June 30, 2011 is expected to be **\$416.6 million, or \$2.8 million less than projected in June 2010**. The passage of Measure BB provided fiscal relief to the General Fund due to avoiding the need to subsidize Fire minimum staffing and violence prevention programs. However, these budgetary savings are offset by an increase in projected costs elsewhere, mainly due to higher charges for Police vehicle maintenance and unbudgeted expenses related to the Mehserle verdict. **Attachment A-2** also summarizes agency / department-level spending. Provided below is a discussion of each agency / department savings or overspending in the GPF at year-end.

City Council

Currently, some Council offices' spending is trending slightly above budget as these offices are implementing additional balancing measures. Staff expects the City Council to remain within budget by year-end. City Council members are now paying the employee share of their retirement contribution.

City Attorney

The Office of the City Attorney is projected to exceed its budget by approximately \$0.49 million. The over-expenditure is due to unbudgeted step and merit increases, acting pay for attorneys, and low levels of paid leave-taking. Per the deputy city attorney memorandum of understanding, all eligible attorneys received the minimum 2.5% merit increase per year.

City Auditor

The Office of the City Auditor is projected to exceed its budget by approximately \$0.09 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 \$0.33 million. The over-expenditure is primarily due to unrealized retirement and vacancy savings, as well as insufficient leave-taking.

Police Services (OPD)

Police Services is projected to exceed its Adjusted Budget by \$3.2 million. The primary drivers of this over expenditure are higher than budgeted expenses in the equipment internal service fund (\$2.2 million) and extraordinary expenses related to Operation Verdict of \$1 million. Overtime spending is expected to be within budget appropriation. Staff will propose adjustments to Police-related Equipment Fund charges to reduce its transfers from the GPF to the Equipment Fund. Staff from the Budget Office and Police Department are working closely together to monitor this spending, particularly the impact of attrition on year-end spending projections.

Museum

Museum is projected to spend \$6.4 million compared to the Adjusted Budget of \$6.2 million. The estimated over-spending is primarily due to no vacancy factor in personnel and required overtime spending for security. Staff will explore ways to use operations and maintenance appropriation to offset personnel overspending.

Non-Departmental

Savings in Non-Departmental reflect relief to the General Fund made possible by the passage of Measure BB, as discussed above. However, expenditure increases elsewhere, mainly in Police, result in an overall General Fund balance between revenue and spending by year-end.

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 \$9.9 million and Police Department spending of \$13.3 million). While Fire (OFD) overtime spending is greater than the budgeted amount, its overall personnel costs are anticipated to remain within budget. OFD fills mandatory shifts with overtime instead of hiring additional sworn personnel, thereby creating savings over a fully loaded salary. Police (OPD) spending is anticipated to remain within its budget.

C. LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT FUND

(Attachments C-1 and C-2)

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

FUND BALANCE

The LLAD Fund has a beginning negative fund balance of \$4.5 million. If they become available, one-time revenues are recommended to erase the negative balance; without one-time revenues and controlled spending, the negative fund balance will likely grow. If costs continue to increase, the LLAD fund will require further cuts to services and positions in future years unless an alternative revenue source is identified.

REVENUE HIGHLIGHTS

Revenues are estimated to come in at the adjusted budgeted amount of \$18.4 million.

EXPENDITURE HIGHLIGHTS

Year-end actual expenditures are estimated at \$17.5 million, compared to the adjusted budget of \$18.3 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 2010-11 is anticipated to be \$13.2 million. The fund is currently on a "repayment schedule." Proprietary funds like the ISFs are presented on a cash basis based on transactions in a given period. This negative cash position is anticipated to decrease by \$0.6 million due a slight surplus in revenues and under spending of the personnel services budget.

REVENUE HIGHLIGHTS

FY 2010-11 revenues for the Equipment Fund are budgeted at \$16.5 million; year-end actual revenues are estimated to be \$17.1 million. The variance of \$0.6 million is primarily due to (1) lower than anticipated negative interest charges, offset by (2) lower than anticipated miscellaneous equipment sales.

EXPENDITURE HIGHLIGHTS

The Equipment Fund adjusted budget is \$16.7 million; year-end spending is estimated to reach roughly \$16.5 million. Anticipated savings are due to personnel vacancies.

E. FACILITIES FUND

(Attachments E-1 and E-2)

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

CASH BALANCE

Since FY 2002-03, the negative cash balance has increased from \$7.9 million to \$29.1 million due to multiple years of budgetary imbalances. The fund is currently on a "repayment schedule." Proprietary funds like the ISFs are presented on a cash basis based on transactions in a given period.

REVENUE HIGHLIGHTS

Revenues for the Facilities Fund are estimated to reach \$23.7 million, above the budgeted amount of \$21.5 million. The variance of \$2.2 million is due to lower than anticipated negative interest charges.

EXPENDITURE HIGHLIGHTS

As shown in *Attachment E-2*, the Facilities Fund operating expenditures are estimated by year-end at \$22.1 million, below the adjusted budget by \$0.1 million. Anticipated savings are due to personnel vacancies.

Item: _____

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

This is an informational report.

Respectfully submitted,



CHERYL L. TAYLOR
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*
- A-3: General Purpose Fund Delineation of Projected Year-End Deficit*
- B: Overtime Analysis*
- C-1: Landscape and Lighting Assessment District Fund Revenues*
- C-2: Landscape and Lighting Assessment District Fund Expenditures*
- D-1: Equipment Fund Revenues*
- D-2: Equipment Fund Expenditures*
- E- 1: Facilities Fund Revenues*
- E- 2: Facilities Fund Expenditures*
- F: Status of Implementing Key FY 2010-11 Amended Budget Items*

FY 2010-11 REVENUE AND EXPENDITURE ANALYSIS
Through First Quarter (July 1 - September 30, 2010)
GENERAL PURPOSE FUND REVENUES (\$ in millions)

Revenue Category	FY 2009-10 Q1 Adjusted Budget	FY 2009-10 Q1 Actuals	FY 2009-10 Percent to Date	FY 2009-10 Pre-Audit Year-End Actuals	FY 2010-11 Midcycle Amended Budget	FY 2010-11 Q1 Adjusted Budget	FY 2010-11 Q1 Actuals	FY 2010-11 Percent to Date	FY 2010-11 Year-End Forecast	FY 2010-11 Year-End \$ Over / (Under) Adj. Bud.	Explanation of Over / (Under) Collection	Yr-to-Yr Growth Q1 to Q1	Yr-to-Yr Growth YE to YE
PROPERTY TAX	130.2	7.9	0.0	130.7	125.2	125.2	6.8	5.5%	125.2	0.0		-13.5%	-4.2%
SALES TAX	41.7	5.3	0.0	35.9	36.1	36.1	5.3	14.6%	36.1	0.0		-1.0%	0.7%
VEHICLE LICENSE FEE (VLF) - TAX & BACKFILL	1.1	0.2	0.0	1.3	1.1	1.1	0.2	19.2%	1.1	0.0		-11.4%	-11.2%
BUSINESS LICENSE TAX	52.1	(0.8)	(0.0)	54.3	50.8	50.8	(0.0)	-0.1%	50.8	0.0		-95.6%	-6.5%
UTILITY CONSUMPTION TAX	54.5	9.4	0.0	51.1	50.8	50.8	8.6	17.0%	50.8	0.0		-7.9%	-0.6%
REAL ESTATE TRANSFER TAX	27.4	3.0	0.0	37.0	33.5	33.5	7.1	21.3%	28.5	(5.0)	Reflects \$5 million Shorestein one-time RETT revenue expected for current year, but received in FY 2009-10.	136.6%	-23.1%
TRANSIENT OCCUPANCY TAX	10.1	1.2	0.0	8.5	8.6	8.6	1.6	18.4%	8.6	0.0		36.8%	2.0%
PARKING TAX	8.1	0.8	0.0	7.5	7.5	7.5	1.1	14.6%	7.5	0.0		40.1%	-0.1%
LICENSES & PERMITS	1.4	0.2	0.0	0.7	0.7	0.7	0.3	46.9%	0.7	0.0		36.2%	-4.9%
FINES & PENALTIES	29.5	7.2	0.0	27.4	32.0	32.0	0.9	3.0%	32.0	0.0		-86.8%	16.8%
INTEREST INCOME	2.0	0.1	0.0	1.1	1.6	1.6	0.1	7.6%	0.5	(1.1)	Under collection due to very low interest rates.	109.5%	-54.9%
SERVICE CHARGES	49.2	6.9	0.0	45.0	48.0	48.0	6.6	13.8%	48.0	0.0		-3.8%	6.5%
GRANTS & SUBSIDIES	0.0	0.0	0%	2.0	0.2	0.2	0.0	31.5%	0.2	0.0		9042.1%	-92.2%
MISCELLANEOUS	0.8	0.4	0.0	7.7	9.0	9.0	2.1	23.1%	9.0	0.0		372.3%	16.7%
FUND TRANSFERS	13.0	3.1	0.0	21.9	12.6	12.7	2.9	22.8%	17.9	5.2	Reflects \$5.2 million of the \$10.4 million in deferred pension credits, anticipated for FY 2010-11 as a replacement for Shorestein one-time RETT revenue.	-100.0%	-18.3%
Net Revenue	\$421.12	\$44.86	10.7%	\$432.0	\$417.65	\$417.72	\$43.76	35.0%	\$416.78	(0.94)		-100.0%	-3.5%
RESERVE FROM FUND BALANCE TO FUND PRIOR YEAR ENCUMBRANCES & PROJECT CARRYFORWARDS				7.30		\$8.3			8.3				14.2%
Gross Revenue	\$421.12	\$44.86	10.7%	\$439.31	\$417.65	\$426.05	\$43.76	35.0%	\$425.11	(0.94)		-100.0%	-3.2%

FY 2010-11 REVENUE AND EXPENDITURE ANALYSIS

Through First Quarter (July 1 - September 30, 2010)

GENERAL PURPOSE FUND EXPENDITURES (\$ in millions)

Agency / Department	FY 2009-10 Q1 Adjusted Budget	FY 2009-10 Q1 Actuals	FY 2009-10 Percent to Date	FY 2009-10 Pre-Audit Year-End Actuals	FY 2010-11 Midcycle Amended Budget	FY 2010-11 Q1 Adjusted Budget	FY 2010-11 Q1 Actual	FY 2010-11 Percent To Date	FY 2010-11 Year-End Forecast	FY 2010-11 Year-End \$ (Over) / Under Adjusted Budget	FY 2010-11 Year-End (Over) / Under as % of Adjusted Budget	Explanation of (Overspending) / Savings	Yr-to-Yr Growth Q1 to Q1
MAYOR	1.81	0.51	0%	1.76	1.23	1.33	0.34	25.7%	1.33	0.00	0.00%		(33.71%)
CITY COUNCIL	3.48	0.80	22.9%	3.00	2.32	2.58	0.62	24.2%	2.56	0.00	0.00%		(22.20%)
CITY ADMINISTRATOR	6.98	1.48	21.2%	5.93	6.22	6.32	1.50	23.7%	6.32	0.00	0.00%		1.13%
CITY ATTORNEY	3.65	2.96	81.0%	3.67	3.47	3.46	1.38	39.8%	3.95	(0.49)	(14.16%)	Overage due to unbudgeted merit increases and insufficient leave-taking.	(53.43%)
CITY AUDITOR	1.57	0.32	20.1%	1.31	1.22	1.30	0.33	25.3%	1.39	(0.09)	(7.03%)	Overage due to budgeted reductions not implemented.	4.01%
CITY CLERK	3.51	0.37	10.4%	2.42	2.91	3.91	0.38	9.6%	3.91	0.00	0.00%		2.77%
CONTRACTING & PURCHASING	1.88	0.53	28.1%	2.03	1.81	1.83	0.51	27.9%	1.83	0.00	0.00%		(3.04%)
INFORMATION TECHNOLOGY	8.05	2.20	27.3%	7.90	8.02	8.03	2.01	25.0%	8.03	0.00	0.00%		(8.75%)
FINANCE & MANAGEMENT	19.29	4.39	22.8%	20.37	17.54	17.74	4.57	25.8%	17.74	(0.00)	(0.00%)		4.18%
HUMAN RESOURCES	3.82	1.11	29.0%	4.25	3.88	3.88	0.98	25.4%	4.21	(0.33)	(8.46%)	Overage due to unrealized retirement and vacancy savings and insufficient leave-taking.	(10.93%)
POLICE SERVICES	183.88	49.26	26.8%	189.95	173.88	174.46	47.45	27.2%	177.64	(3.18)	(1.82%)	Overexpenditure is due to unbudgeted costs related to Operation Verdict (\$1.0M) and insufficient budget for Equipment ISF (\$2.15M).	(3.69%)
FIRE SERVICES	98.00	24.61	25.1%	97.40	98.14	98.31	26.06	26.5%	98.31	0.00	0.00%	Estimated over spending is associated with greater than anticipated personnel costs and assumption that all O&M will be consumed	5.87%
MUSEUM	6.28	1.54	24.6%	6.22	6.23	6.23	1.86	29.8%	6.41	(0.18)	(2.85%)		20.52%
LIBRARY SERVICES	10.97	2.30	21.0%	8.93	9.15	9.35	2.42	25.9%	9.33	0.02	0.21%		5.00%
PARKS & RECREATION	13.08	3.05	23.3%	12.60	11.97	12.22	4.02	32.9%	12.21	0.00	0.03%		31.76%
HUMAN SERVICES	6.89	0.85	12.4%	5.40	4.88	6.02	1.08	18.0%	6.02	0.00	0.00%		26.79%
PUBLIC WORKS	4.36	0.97	22.2%	3.87	3.80	4.09	1.00	24.5%	4.09	0.00	0.00%		3.23%
COMM & ECON DEVELOPMENT	2.97	0.51	17.3%	2.06	2.33	3.11	0.46	14.9%	3.11	0.00	0.13%		(9.56%)
NON-DEPARTMENTAL	47.18	11.03	23.4%	47.16	59.69	62.71	15.56	24.8%	55.71	7.00	11.16%	Savings from Measure Y reimbursement to GPF.	41.05%
SUBTOTAL	427.64	108.79	25.4%	426.22	418.69	426.86	112.52	26.4%	424.09	2.76	0.65%		3.43%
CAPITAL IMPROVEMENT PROGRAM	0.85	0.02	2.3%	0.49	0.42	0.81	0.00	0.3%	0.81	0.00	0.00%		(87.36%)
GROSS EXPENDITURES	\$428.49	\$108.81	25.4%	\$426.70	\$419.11	\$427.66	\$112.53	26.3%	\$424.90	2.76	0.65%		3.41%
Less prior year carryforwards and encumbrances						8.33		0.0%	8.33				0
NET EXPENDITURES	\$428.49	\$108.81	25.4%	\$426.70	\$419.11	\$419.33	\$112.53	26.8%	\$416.57	2.76			3.41%

FY 2010-11 REVENUE AND EXPENDITURE ANALYSIS
Through First Quarter (July 1 - September 30, 2010)

QVERTIME ANALYSIS (in Dollars)

GENERAL PURPOSE FUND

Agency / Department	FY 2009-10 Q1 Adjusted Budget	FY 2009-10 Q1 Actuals	FY 2009-10 Percent to Date	FY 2009-10 Pre-Audit Year End Actuals	FY 2010-11 Midcycle Amended Budget	FY 2010-11 Q1 Adjusted Budget	FY 2010-11 Q1 Overtime Actual	FY 2010-11 Percent Exp To Date	FY 2010-11 Year-End Projection	FY 2010-11 Year-End \$ (Over) / Under Adjusted Budget	FY 2010-11 Year-End (Over) / Under as % of Adjusted Budget	Explanation of Over / (Under) Collection	Yr-to-Yr Growth Q1 to Q1	Yr-to-Yr Growth to Yr- End
MAYOR	8,960	0	0.0%	203	9,163	8,960	0	0.0%	8,960	0	0.0%		0%	4313.8%
CITY COUNCIL	0	0	0%	203	203	0	0	0%	0	0	0%		0%	-100.0%
CITY ADMINISTRATOR	0	1,972	0%	6,325			1,347	0%	5,366	(5,366)	0%	Overtime spending is associated Comp time earned in the Citizen's Police Review Board division and Equal Access	-51.7%	-14.8%
CITY ATTORNEY	(570)	323	-56.7%	1,029	(570)	(277)	48.7%	(277)	(293)	51.3%	OT spending due to mandatory attendance by claims investigators and paralegals to small claims hearings held at night	-185.8%	-127.0%	
CITY AUDITOR	0	0	0%	0	0	0	0%	0	0	0%		0%	#DIV/0!	
CITY CLERK	46,280	6,461	14.0%	23,434	46,280	46,280	2,118	4.6%	45,237	1,043	2.3%	OT savings in 1010 will be offset with non-budgeted OT spending in 7780	-67.3%	93.0%
CONTRACTING & PURCHASING	0	464	0%	730	0	0	0	0%	0	0	0%		-100.0%	-100.0%
INFORMATION TECHNOLOGY	2,040	7,171	351.5%	34,248	2,040	2,040	9,107	446.4%	23,580	(21,540)	(1055.9%)	DIT overtime is related to applications / systems support for Public Safety (Police and Fire) during off hours Should any of those systems fail, DIT staff has to be called in to provide support. Public Safety Services are running on a 24/7 schedule	27.0%	-31.1%
FINANCE & MANAGEMENT	98,220	21,215	21.6%	141,078	98,220	98,220	11,548	11.8%	98,220	0	0.0%		-45.6%	-30.4%
HUMAN RESOURCES	26,390	178	0.7%	3,849	26,390	26,390	0	0.0%	26,390	0	0.0%		-100.0%	585.6%
POLICE SERVICES	11,720,137	4,011,687	34.2%	13,147,356	15,488,240	13,309,365	3,693,060	27.7%	13,285,000	24,365	0.2%		-7.9%	1.0%
FIRE SERVICES	135,990	2,878,356	2115.1%	9,629,352	135,990	135,990	2,502,017	1839.9%	9,881,532	(9,745,542)	(7166.4%)	OT spending offset by savings in Personnel expenditure	-13.0%	2.6%
MUSEUM	19,250	7,492	38.9%	25,311	19,250	19,250	6,218	32.3%	19,250	0	0.0%	Spending is associated with security and custodial functions	-17.0%	-23.9%
LIBRARY SERVICES	6,260	1,197	19.1%	3,665	6,260	6,260	1,310	20.9%	6,260	0	0.0%	Spending associated with branch and main library functions	9.4%	70.8%
PARKS & RECREATION	0	3,259	0%	6,402	0	0	5,951	0%	5,951	(5,951)	0%	OT spending will be funded within overall budget	82.6%	-7.0%
HUMAN SERVICES	0	5,553	0%	10,546	0	0	1,100	0%	10,000	(10,000)	0%	OT spending associated with Senior Center activities	-80.2%	-5.2%
PUBLIC WORKS	27,480	22,263	81.0%	106,211	26,930	26,930	16,868	62.6%	26,930	0	0.0%	OT spending related to maintenance services in the Tree Services division.	-24.2%	-74.8%
COMMUNITY & ECONOMIC DEV	0	1,408	0%	3,284	0	0	0	0%	0	0	0%		-100.0%	-100.0%
NON-DEPARTMENTAL	0	0	0%	0	0	0	0	0%	0	0	0%		0%	#DIV/0!
CAPITAL IMPROVEMENT PROGRAM	0	0	0%	0	0	0	0	0%	0	0	0%		0%	#DIV/0!
TOTAL	\$12,090,437	\$6,967,019	57.6%	\$23,143,228	\$16,858,966	\$13,879,116	\$6,260,364	46.7%	\$23,442,420	(\$9,763,305)	-71%		-10.3%	1.3%

ALL FUNDS

Agency / Department	FY 2009-10 Q1 Adjusted Budget	FY 2009-10 Q1 Actuals	FY 2009-10 Percent to Date	FY 2009-10 Pro-Audit Year End Actuals	FY 2010-11 Midcycle Amended Budget	FY 2010-11 Q1 Adjusted Budget	FY 2010-11 Q1 Overtime Actual	FY 2010-11 Percent Exp To Date	FY 2010-11 Year-End Projection	FY 2010-11 Year-End \$ (Over) / Under Adjusted Budget	FY 2010-11 Year-End (Over) / Under as % of Adjusted Budget	Explanation of Over / (Under) Collection	Yr-to-Yr Growth Q1 to Q1	Yr-to-Yr Growth Yr-End to Yr-End
MAYOR	8,960	0	0.0%	203	8,960	0		0%		0	0%		0%	-100.0%
CITY COUNCIL	0	0	0%	203	0	0		0%		0	0%		0%	-100.0%
CITY ADMINISTRATOR	37,359	35,416	84.8%	62,193	0	0	1,527	0%	15,000	(15,000)	0%	Overtime expenditure associated with RTOP	-95.7%	-75.9%
CITY ATTORNEY	(570)	350	-61.4%	5,261	(570)	(570)	61	-14.2%	61	(651)	114.2%	OT spending due to mandatory attendance by claims investigators and paralegals to small claims hearings held at night.	-76.8%	-98.5%
CITY AUDITOR	0	0	0%	0	0	0	0	0%	0	0	0%		0%	#DIV/0!
CITY CLERK	46,280	8,481	14.0%	34,914	46,280	48,280	3,161	6.8%	46,280	0	0.0%		-51.2%	32.6%
CONTRACTING & PURCHASING	2,890	1,058	36.6%	2,481	2,890	2,890	559	19.3%	2,890	0	0.0%		-47.2%	16.5%
INFORMATION TECHNOLOGY	10,710	13,053	121.9%	57,693	10,710	10,710	27,381	255.7%	32,250	(21,540)	(201.1%)		109.8%	-44.1%
FINANCE & MANAGEMENT	100,710	31,972	31.7%	193,751	100,710	100,710	13,245	13.2%	100,710	0	0.0%		-58.6%	-48.0%
HUMAN RESOURCES	26,390	178	0.7%	5,928	26,390	26,390	0	0.0%	26,390	0	0.0%		-100.0%	345.3%
POLICE SERVICES	13,329,859	4,534,603	34.0%	15,395,378	16,373,620	14,633,037	4,091,491	28.0%	14,608,672	24,365	0.2%		-9.8%	-5.1%
FIRE SERVICES	4,292,599	3,964,796	92.4%	13,667,613	4,256,520	4,293,291	3,592,066	83.7%	14,036,833	(9,745,542)	(227.0%)	OT spending offset by savings in Personnel expenditure	-9.4%	0.5%
MUSEUM	63,120	8,408	13.3%	40,331	63,120	63,120	6,221	13.0%	63,120	0	0.0%	Spending is associated with security and custodial functions	-2.2%	56.5%
LIBRARY SERVICES	6,260	2,335	37.3%	7,535	6,260	6,260	3,679	58.8%		6,260	100.0%	Spending associated with branch and main library functions	57.6%	-100.0%
PARKS & RECREATION	0	4,233	0%	7,403	0	0	8,005	0%		0	0%	OT spending will be funded within overall budget	89.1%	-100.0%
HUMAN SERVICES	0	8,259	0%	16,619	0	(200)	1,756	-678.0%	15,000	(15,200)	7600.0%	OT spending associated with accounting functions related to audits and Senior Center activities	-76.7%	-9.7%
PUBLIC WORKS	1,036,230	318,951	30.8%	1,845,822	883,080	883,080	415,266	47.0%		883,080	100.0%	Spending is attributed to Sewer maintenance related to EPA administrative order, and street cleaning activities	30.2%	-100.0%
COMMUNITY & ECONOMIC DEV	405,630	100,850	24.9%	450,971	307,520	307,520	161,395	52.5%	307,520	0	0.0%		59.9%	-31.8%
NON-DEPARTMENTAL	0	0	0%	0	0	0	0	0%		0	0%		0%	#DIV/0!
CAPITAL IMPROVEMENT PROGRAM	0	0	0%	0	0	0	0	0%		0	0%		0%	#DIV/0!
TOTAL	\$19,366,227	\$9,031,038	46.6%	\$31,894,497	\$22,085,490	\$20,372,518	\$6,327,833	40.9%	\$29,256,746	(\$8,884,228)	-44%		-7.8%	-8.3%

FY 2010-11 REVENUE AND EXPENDITURE ANALYSIS
Through First Quarter (July 1 - September 30, 2010)

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

Revenue Category	FY 2009-10 Q1 Adjusted Budget	FY 2009-10 Q1 Actuals	FY 2009-10 Percent to Date	FY 2009-10 Pre-Audit Year-End Actuals	FY 2010-11 Midcycle Amended Budget	FY 2010-11 Q1 Adjusted Budget	FY 2010-11 Q1 Actuals	FY 2010-11 Percent to Date	FY 2010-11 Year-End Forecast	FY 2010-11 Year-End \$ Over / (Under) Adj. Bud.	Explanation of Over / (Under) Collection	Yr-to-Yr Growth Q1 to Q1	Yr-to-Yr Growth YE to YE
TAX LEVY	18.2	0.4	0.0	18.3	18.2	18.2	0.3	1.5%	18.2	0.0		-28.0%	-0.7%
LICENSES & PERMITS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	33.8%	0.0	0.0		-0.4%	0.0%
INTEREST INCOME	0.0	(0.0)	0%	0.0	0.0	0.0	(0.0)	0%	0.0	0.0		-50.6%	#DIV/0!
SERVICE CHARGES	0.2	0.0	0.0	0.1	0.2	0.2	0.0	27.6%	0.2	0.0		141.8%	36.6%
OTHER	0.0	0.0	0%	0.0	0.0	0.0	(0.0)	0%	0.0	0.0		-200.2%	-100.0%
Net Revenue	\$18.39	\$0.41	2.2%	\$18.5	\$18.39	\$18.39	\$0.33	1.8%	\$18.41	\$0.02		-100.0%	-0.5%
RESERVE FROM FUND BALANCE TO FUND PRIOR YEAR ENCUMBRANCES & PROJECT CARRYFORWARDS				0.08					0.08				0.0%
Gross Revenue	\$18.39	\$0.41	2.2%	\$18.58	\$18.39	\$18.39	\$0.33	1.8%	\$18.48	\$0.09		-100.0%	-0.5%

FY 2010-11 REVENUE AND EXPENDITURE ANALYSIS
Through First Quarter (July 1 - September 30, 2010)
LANDSCAPE AND LIGHTING ASSESSMENT DISTRICT FUND EXPENDITURES (\$ in millions)

Agency / Department	FY 2009-10 Q1 Adjusted Budget	FY 2009-10 Q1 Actuals	FY 2009-10 Percent to Date	FY 2009-10 Pre-Audit Year-End Actuals	FY 2010-11 Midcycle Amended Budget	FY 2010-11 Q1 Adjusted Budget	FY 2010-11 Q1 Actual	FY 2010-11 Percent To Date	FY 2010-11 Year-End Forecast	FY 2010-11 Year-End \$ (Over) / Under Adjusted Budget	FY 2010-11 Year-End / (Over) / Under as % of Adjusted Budget	Explanation of (Overspending) / Savings	Yr-to-Yr Growth Q1 to Q1
CITY ADMINISTRATOR	0.10	0.03	33.1%	0.07	0.02	0.03	0.00	12.9%	0.03	0.00	0.00%		(90.46%)
CITY ATTORNEY	0.17	0.00	2.9%	0.17	0.00	0.00	0.00	44.7%	0.00	0.00	0.00%		(98.23%)
FINANCE & MANAGEMENT	0.02	0.00	0.0%	0.0	0.02	0.02	0.00	4.7%	0.02	0.00	0.00%		0%
MUSEUM	0.21	0.05	23.1%	0.2	0.21	0.21	0.04	19.4%	0.22	(0.01)	(4.73%)	Projected overspending due to personnel overages.	(15.85%)
PARKS & RECREATION	4.17	0.09	2.1%	4.2	4.20	4.21	1.07	25.3%	4.23	(0.02)	(0.53%)	Projected overspending due to personnel overages.	1115.64%
PUBLIC WORKS	13.90	2.98	21.5%	12.9	13.80	13.87	2.69	19.4%	13.09	0.78	5.66%	Projected under spending due to personnel vacancies.	(9.93%)
INFORMATION TECHNOLOGY	0.00	0.00	0%	0.0		0.00	0.00	0%	0.00	0.00	0%		(100.00%)
NON-DEPARTMENTAL	0.00	0.00	0%	0.0		0.00	0.00	0%	0.00	0.00	0%		0%
GROSS EXPENDITURES	\$18.57	\$3.16	17.0%	\$17.61	\$18.26	\$18.34	\$3.80	20.7%	\$17.59	0.75	4.10%		20.14%
Less prior year carryforwards and encumbrances						0.08		0.0%	0.08	0.00			0
NET EXPENDITURES	\$18.57	\$3.16	17.0%	\$17.61	\$18.26	\$18.26	\$3.80	20.8%	\$17.51	0.75			20.14%

FY 2010-11 REVENUE AND EXPENDITURE ANALYSIS
Through First Quarter (July 1 - September 30, 2010)

EQUIPMENT FUND REVENUES (\$ in millions)

Revenue Category	FY 2009-10 Q1 Adjusted Budget	FY 2009-10 Q1 Actuals	FY 2009-10 Percent to Date	FY 2009-10 Pre-Audit Year-End Actuals	FY 2010-11 Midcycle Amended Budget	FY 2010-11 Q1 Adjusted Budget	FY 2010-11 Q1 Actuals	FY 2010-11 Percent to Date	FY 2010-11 Year-End Forecast	FY 2010-11 Year-End \$ Over / (Under) Adj. Bud.	Explanation of Over / (Under) Collection	Yr-to-Yr Growth Q1 to Q1	Yr-to-Yr Growth YE to YE
INTERNAL SERVICE	16.6	1.5	0.0	17.6	16.7	16.7	4.2	23.8%	16.7	0.0		181.3%	-5.1%
SERVICE CHARGES	0.2	0.1	0.0	0.2	0.2	0.2	0.0	0.0%	0.2	0.0		-100.0%	-13.8%
INTEREST INCOME	(1.0)	(0.0)	0.0	(0.1)	(1.3)	(1.3)	(0.0)	18.2%	(0.1)	1.2	Lower negative interest charge anticipated due to historically low interest rates.	-53.6%	0.0%
LICENSES & PERMITS	0.1	0.0	0.0	0.1	0.1	0.1	0.0	30.2%	0.1	0.0		12.8%	59.1%
MISCELLANEOUS	0.8	0.0	0.0	0.1	0.8	0.8	0.0	13.1%	0.2	(0.6)	Lower than anticipated miscellaneous sales.	70.7%	29.0%
Revenue	\$16.68	\$1.58	9.4%	\$17.9	\$16.48	\$16.48	\$4.22	24.0%	\$17.08	\$0.60		-100.0%	-4.7%

FY 2010-11 REVENUE AND EXPENDITURE ANALYSIS
Through First Quarter (July 1 - September 30, 2010)
EQUIPMENT FUND EXPENDITURES (\$ in millions)

Agency / Department	FY 2009-10	FY 2009-10	FY 2009-10	FY 2009-10	FY 2010-11	FY 2010-11	FY 2010-11	FY 2010-11	FY 2010-11	FY 2010-11	FY 2010-11	Explanation of (Overspending) / Savings	Yr-to-Yr Growth Q1 to Q1
	Q1 Adjusted Budget	Q1 Actuals	Percent to Date	Pre-Audit Year-End Actuals	Midcycle Amended Budget	Q1 Adjusted Budget	Q1 Actual	Percent To Date	Year-End Forecast	Year-End \$ (Over) / Under Adjusted Budget	Year-End (Over) / Under as % of Adjusted Budget		
FINANCE AND MANAGEMENT AGENCY	0.00	0.00	0%	0.0	0.00	0.01	0.01	100.0%	0.01	0.00	0.00%		
INFORMATION TECHNOLOGY	0.09	0.02	22.9%	0.1	0.00	0.00	0.00	25.0%	0.00	0.00	0.00%		(99.86%)
PUBLIC WORKS	19.74	3.17	16.0%	19.3	15.53	16.72	5.36	32.1%	16.46	0.26	1.56%	PWA anticipated under spending is associated with personnel vacancies.	69.27%
NON-DEPARTMENTAL	0.00	0.00	0%	(1.8)	0.00	0.00	0.00	0%	0.00	0.00	0%		0%
CAPITAL IMPROVEMENT PROGRAM	0.00	0.00	0%	0.2	0.00	0.00	0.00	0%	0.00	0.00	0%		0%
EXPENDITURES	\$19.83	\$3.19	16.1%	\$17.85	\$15.53	\$16.72	\$5.36	32.1%	\$16.46	0.26	1.56%		68.14%

FY 2010-11 REVENUE AND EXPENDITURE ANALYSIS
Through First Quarter (July 1 - September 30, 2010)

FACILITIES FUND REVENUES (\$ in millions)

Revenue Category	FY 2009-10 Q1 Adjusted Budget	FY 2009-10 Q1 Actuals	FY 2009-10 Percent to Date	FY 2009-10 Pre-Audit Year-End Actuals	FY 2010-11 Midcycle Amended Budget	FY 2010-11 Q1 Adjusted Budget	FY 2010-11 Q1 Actuals	FY 2010-11 Percent to Date	FY 2010-11 Year-End Forecast	FY 2010-11 Year-End \$ Over / (Under) Ad. Bud.	Explanation of Over / (Under) Collection	Yr-to-Yr Growth Q1 to Q1	Yr-to-Yr Growth YE to YE
INTERNAL SERVICE	23.1	0.1	0.2%	23.4	23.5	23.5	5.9	25.0%	23.5	0.0		10845.6%	0.3%
SERVICE CHARGES	0.2	0.0	10.7%	0.0	0.2	0.2	0.0	0.0%	0.2	0.0		-100.0%	1360.0%
INTEREST INCOME	(1.6)	(0.0)	2.7%	(0.0)	(2.2)	(2.2)	(0.0)	0.1%	(0.0)	2.2	Lower negative interest charge anticipated due to historically low interest rates.	-95.9%	-39.7%
MISCELLANEOUS	0.0	(0.0)	0%	0.1	0.0	0.1	0.1	210.6%	0.1	0.0		-876040.0%	-16.5%
GRANTS & SUBSIDIES	0.0	0.0	0%	0.1	0.0	0.0	0.0	0%	0.0	0.0			
Revenue	\$21.80	\$0.03	0.2%	\$23.6	\$21.53	\$21.53	\$6.99	25.5%	\$23.68	\$2.15		-100.0%	0.4%

FY 2010-11 REVENUE AND EXPENDITURE ANALYSIS
Through First Quarter (July 1 - September 30, 2010)
FACILITIES FUND EXPENDITURES (\$ in millions)

Agency / Department	FY 2009-10	FY 2009-10	FY 2009-10	FY 2009-10	FY 2010-11	FY 2010-11	FY 2010-11	FY 2010-11	FY 2010-11	FY 2010-11	FY 2010-11	Explanation of (Overspending) / Savings	Yr-to-Yr Growth Q1 to Q1
	Q1 Adjusted Budget	Q1 Actuals	Percent to Date	Pre-Audit Year-End Actuals	Mldcycle Amended Budget	Q1 Adjusted Budget	Q1 Actual	Percent To Date	Year-End Forecast	Year-End \$ (Over) / Under Adjusted Budget	Year-End (Over) / Under as % of Adjusted Budget		
INFORMATION TECHNOLOGY	0.09	0.02	24.5%	0.03	0.00	0.00	0.00	25.0%	0.00	0.00	0.00%		(99.87%)
PUBLIC WORKS	22.28	5.02	22.6%	21.18	21.69	22.19	5.68	25.6%	22.10	0.09	0.40%	PWA is expected to spend slightly under the budgeted amount due to personnel vacancies	13.08%
POLICE SERVICES	0.00	0.00	1825.6%	0.01	0.00	0.00	0.00	25.2%	0.00	0.00	0.00%		(98.62%)
NON-DEPARTMENTAL	0.00	0.00	0%	-0.35	0.00	0.00	0.00	0%	0.00	0.00	0%		0%
CAPITAL IMPROVEMENT PROGRAM	0.00	0.00	0%	0.01	0.00	0.00	0.00	0%	0.00	0.00	0%		0%
EXPENDITURES	\$22.37	\$5.05	22.6%	\$20.89	\$21.69	\$22.19	\$5.68	25.6%	\$22.10	0.09	0.40%		12.48%

ATTACHMENT F

Status of Implementing Key FY 2010-11 Midcycle Budget Items

October 2010

*Subject to monthly reporting

General Purpose Fund (GPF) Revenue Items

Budget Item	FY 10-11 Budgeted Revenue	Savings Expected by Year End	Status
June 24th Balancing (Reso. 82849)			
* Vacant Office Space: Vacant 1st floors of 150 FOP or 250 FOP, 24,000 sq ft @ \$2 sq ft *Only count 50% of first year	288,000	TBD	The Real Estate Division is currently marketing retail space on the ground floor of the Wilson Building (Bldg 150) through a commercial brokerage. PWA Facilities Division has completed a space utilization plan and determined available office space to be leased. However, there is a high vacancy rate among downtown office buildings, which currently stands at 20% with rates below \$2/sq ft.
* Finance/Parking - Install 250 Additional Parking Meters in all commercial districts Citywide, Including Areas with Fewer Meters (estimated revenue is net of costs for installation) * Only count 75% for first year	267,000	267,000	54 meters have been installed to date, an additional 22 meters are being installed, and the remainder will be in place by year-end.
* Finance/Parking - Eliminate all free employee parking in downtown garages	235,000	235,000	183 employees who received free parking were offered a discounted rate of \$130/month; 122 employees have participated to date. Additional revenue is also expected from non-City parkers utilizing freed up spaces.
* Finance/Parking - Alta Bates Garage Revenue Stream	500,000	TBD	Negotiations with Alta Bates continue.
* Redevelopment - Redevelopment Purchase of Fire Training Facility and other Parcels	3,000,000	3,000,000	The property survey is underway, an escrow account has been established and a title report has been ordered. Once the survey results have been received, a parcel will be created to sell to the ORA. Sale to be completed by the end of FY 2010-11.

General Purpose Fund (GPF) Revenue Items

Budget Item	FY 10-11 Budgeted Revenue	Savings Expected by Year End	Status
Revenue Measure - Additional Billboard Deals (One more for 2010/2011, then 1 each year at \$1mil/each)	1,000,000	1,000,000	An RFP was issued with a submittal deadline of September 23, 2010. The deadline was subsequently extended to October 4, 2010, however only one proposal was received. Staff is re-evaluating the potential billboard sites and determining how to proceed.
Revenue Measure - Leftover from Shorenstein /City Center Property Transfer	5,000,000	5,200,000	Shorenstein revenue was collected in FY 2009-10. To offset the timing of the collection, the City booked only \$5.2 million of the \$10.4 million in deferred pension credits in FY 2009-10, and the remaining \$5.2 million will be booked in FY 2010-11. This offset will be formalized through a budget amendment to be brought before Council.
June 24th Balancing Subtotal	\$10,290,000	\$9,702,000	
April 29th Balancing (Reso. 82731)			
Lease of Scotlan to ORA/Central District or sale of other Facilities	2,000,000	2,000,000	<p>Although the Scotlan sublease term remains unchanged at \$4 million over 12 years, staff has determined that cash proceeds can be used for current budget needs.</p> <p>Accounting for leases under generally accepted accounting principles (GAAP) is straight forward, and requires the recognition of the lease revenue over the life of the lease; the lease term for Scotlan is 12 years. However, as the lease payments have been received up front, the resources are now available for appropriation. Therefore, \$4 million cash can be recognized on the budgetary basis when received, while the revenue will be deferred and recognized over time on the GAAP basis.</p>
Sale of Grandview Lots	150,000	150,000	The sale closed in late October; payment has been received and revenue will be realized in the same month.
Sale of Silviera property	600,000	TBD	Sale of this property has been advertised since September 2010. No offers made on this property to date. Staff continues to market this site, as well as identify alternative sites for sale.

General Purpose Fund (GPF) Revenue Items

Budget Item	FY 10-11 Budgeted Revenue	Savings Expected by Year End	Status
* Increased parking citation revenue	1,750,000	1,750,000	This revenue enhancement is expected from additional Paylock booting and higher citation revenue recovery by ACS (City's parking citation contractor).
* Proceeds from sale of billboard space	1,000,000	1,000,000	Negotiations with Clear Channel in progress.
New grant revenue to offset personnel costs	490,000	490,000	Fire department was awarded the SAFER grant. Full savings achieved.
* Stricter false alarm enforcement revenue	240,000	240,000	Fire department is aggressively collecting false alarm fines and is on track to exceed budgeted collection. \$178,604 has been collected year-to-date through September 2010.
April 29th Balancing Subtotal	\$6,230,000	\$5,630,000	
GRAND TOTAL	\$16,520,000	\$15,332,000	

ATTACHMENT F

Status of Implementing Key FY 2010-11 Midcycle Budget Items

October 2010

**Subject to monthly reporting*

General Purpose Fund (GPF) Expenditure Items

Budget Item	FY 10-11 Budgeted Savings	Savings Expected by Year End	Status
June 24th Balancing (Reso. 82849)			
* 5% salary reduction for all non-represented employees (including elected officials) making over \$100k; 22 employees for al total of \$3,575,675; 5% = \$178,784, General Fund = \$100,000+-	100,000	81,000	Implemented; projected savings are \$81k; salary of Police Chief is not reduced due to existing contract, nor are salaries of elected officials (Auditor, Attorney, Mayor) who must consent to this reduction.
15% Reduction in Administration (Total Budget = \$7,169,520)			
1. Eliminate Federal Lobbyist Contract = \$150,000	150,000	150,000	Implemented
2. Citizen's Police Review Board - Move 1 Position to Grant Funding - \$133,140	133,140	133,140	Implemented
3. Reorganization of Administration of Cabaret, Massage Parlor and other Citywide Permits - \$100,000	100,000	100,000	Implemented
4. Transfer 0.40 FTE Deputy City Administrator to ORA - \$100,000	100,000	100,000	Implemented
5. Equal Access Program Budget - 25% reduction = \$116,385	116,385	116,385	Implemented
6. Budget Office - Eliminate 1.00 FTE - \$89,000	89,000	89,000	Implemented

General Purpose Fund (GPF) Expenditure Items

Budget Item	FY 10-11 Budgeted Savings	Savings Expected by Year End	Status
* NSC Program Reorganization Into Community Outreach Division with the Following Reductions by January 1, 2010:			
1. NSC Program - Reduce 25% - \$490,445	245,223	245,223	Vacant positions (Public Safety Coordinator and Abandoned Auto positions) have been eliminated. In addition, some layoffs have occurred, and others are expected after the program reorganization plan is finalized (expected by January 1). Reorganization actions completed to date include: *Completed a salary and classification survey of ten (10) surrounding cities *A draft job description has been completed *Civil Service Rules and Collective Bargaining Agreements have been evaluated to determine what rules or process may impact implementation *Personnel has provided administration with possible options for implementing the reorganization. Next Steps: *Administration, Mayor and Council to determine implementation strategy and Personnel to finalize the proposal *Meet and confer process with impacted Unions *Personnel to return to City Council and Civil Service Board for appropriate actions *Personnel to conduct examination and eligibility list and department to select candidates.
2. Eliminate Public Safety Coordinator - \$180,000 (\$90,000 General Fund)	45,000	90,000	
3. 25% Reduction Oaklanders Assistance - 1.00 FTE - \$90,000	45,000	45,000	
4. CORE - No Reduction	-	-	
5. Eliminate 1.00 FTE Abandoned Auto - \$82,000	41,000	82,000	
6. Litter Enforcement - No Reduction	-	-	

General Purpose Fund (GPF) Expenditure Items

Budget Item	FY 10-11 Budgeted Savings	Savings Expected by Year End	Status
City Clerk - 0.20 FTE Reduction (Total Budget: \$2,953,130)	20,000	20,000	Implemented
Contracting & Purchasing- Reduce 1.00 FTE (Total Budget \$1,920,920)	100,000	100,000	Implemented
* City Council - (Elected Officials) Reduce Council Office Budget by 15% - 15% Cut to All Elected Offices (Total Budget = \$2,699,195)	404,879	404,879	Implemented. Currently, some Council offices' spending is trending slightly above budget as these offices are implementing additional balancing measures. Staff expects the City Council to remain within budget by year-end.
* City Attorney - (Elected Officials) Reduce City Attorney Office Budget by 15% & Freeze Budget for Outside Counsel - 15% Cut to All Elected Offices (Total Budget = \$4,420,453)	663,068	607,812	Due to length of layoff process, only 11 months of savings will be realized.
* City Auditor - (Elected Officials) Eliminate City Auditor Carry Forward (\$210,500) and other cuts TBD - 15% Cut to All Elected Offices (Total Budget \$1,223,094)	183,464	183,464	Implemented. This amount of Whistleblower project carryforward has been eliminated. However, the City Auditor maintains that her current staffing is essential to carry out her office's charter-mandated functions.

General Purpose Fund (GPF) Expenditure Items

Budget Item	FY 10-11 Budgeted Savings	Savings Expected by Year End	Status
* Mayor - (Elected Officials) Reduce Mayor's Office Budget by 15% - 15% Cut to All Elected Offices (Total Budget \$1,465,301)	219,795	219,795	Implemented. The current Mayor's Office may over-spend its existing appropriation by \$40K through the end of his term (December 31, 2010). However, given the transition, vacancies are anticipated and by year-end, the office overall is currently projected to stay within budget.
Finance - Reduce Staff by 4.15 FTE's (Total Funding: \$17,870,090)	370,000	370,000	Implemented
Fire - Eliminate Assistant to Director Position - \$160,000; Eliminate Fire Protection Engineer - \$120,000; Reduce Emergency Planning Coordinator to PPT at 60% - \$40,000 Reduce O&M - \$170,000 (Total Budget: \$98,764,910)	490,000	490,000	Implemented
Human Services - Senior Centers (10% reduction in open hours) - Centers will still be open 5 days a week but not as current 8:30 - 5 (8.5 hours). Each site would have different schedules depending on when the bulk of activities are at each site. For example, two may be open 8:30 - 3 (6.5 hours) and the other two 10:30 - 5 (6.5 hours) - reclassify FTE's to 90% time (Total Budget: \$4,027,100)	132,000	132,000	Implemented

General Purpose Fund (GPF) Expenditure Items

Budget Item	FY 10-11 Budgeted Savings	Savings Expected by Year End	Status
Information Technology - Eliminate 4.00 Systems Analyst III and 1.0 FTE Telephone Services Specialist (Total Budget: \$9,193,640)	720,000	720,000	Implemented
Library - Reduce General Fund Support to Measure Q Minimum Using Fund Balance (i.e., NO layoffs in first year) (Total Budget: \$11,529,190)	1,750,000	1,750,000	Implemented
Non-Department - Reduce Contract for MOU Negotiations by 50%	200,000	200,000	Implemented
CEDA - Day Laborer Program (100% reduction - Cut to be Re-Organization, Total: \$82,025);	82,025	82,025	Implemented
25% Funding Suspension for the Following Programs:			
1. Symphony in the Schools (Total: \$40,000, 25% = \$10,000)	10,000	10,000	Implemented
2. Cypress Mandela Training Center (Total: \$112,000, 25% = \$28,000)	15,000	15,000	Implemented
3. Women's business Initiative (Total: \$60,000, 25% = \$15,000)	15,000	15,000	Implemented
4. Jack London Aquatic Center (Total: \$60,000, 25% = \$15,000)	15,000	15,000	Implemented
5. Human Services Academies Program (Total: \$75,000, 25% = \$18,750)	18,750	18,750	Implemented
6. AIDS Prevention and Education Initiative (Total: \$50,000, 25% = \$12,500)	12,500	12,500	Implemented
7. Hacienda Peralta (Total: \$72,000, 25% = \$18,000)	18,000	18,000	Implemented
8. City/County Collaboration on Children and Youth (Total: \$272,000, 25% = \$68,000)	37,500	37,500	Implemented

General Purpose Fund (GPF) Expenditure Items

Budget Item	FY 10-11 Budgeted Savings	Savings Expected by Year End	Status
9. ArtsGrants (Can apply for TOT Funds) (Total: \$973,500, 25% = \$243,375)	243,375	243,375	Implemented
10. Oakland Asian Cultural Center (Total: \$80,000, 25% = \$20,000)	20,000	20,000	Implemented
11. Children's Fairyland (Total: \$182,000, 25% = \$45,500)	45,500	45,500	Implemented
Parks & Recreation - Eliminate 1.00 Supervisor (Vacant) and 3 Directors (Total Budget \$11,457,510)	350,000	350,000	Implemented
Police - 10% Cut to Budget Division (Total Budget: \$1,442,040)	144,204	144,204	Implemented
Redevelopment - Eliminate Staff (Example: CEDA Economic Development) Total Personnel Budget: \$28,486,660); Move other qualified staff from General Fund to Redevelopment Fund (Examples: Abandoned auto, Illegal Dumping, Real Estate	700,000	700,000	\$700K in staff within General Government (CAO, City Attorney, FMA) have been moved from the General Purpose Fund to the Oakland Redevelopment Agency Projects Fund (7780). ORA Projects fund positions eliminated: \$85,810 Urban Economic Coordinator (6mo savings); \$77,900 Urban Economic Analyst IV (vacant Jan 2011); \$64,085 Urban Economic Analyst III (vacant); \$116,240 Development/Redevelopment Program Manager (vacant Jan 2011); \$128,174 Urban Economic Analyst III (vacant); \$227,792 Salary savings from FY09-10

General Purpose Fund (GPF) Expenditure Items

Budget Item	FY 10-11 Budgeted Savings	Savings Expected by Year End	Status
Police - Eliminate Budgeted Police Academies	3,600,000	3,600,000	Implemented
June 24th Reductions Subtotal	\$11,744,808	\$11,756,552	
April 29th Balancing (Reso. 82731)			
Reduce grants and subsidies: City Institutions - 25% reduction; Oakland Zoo (\$160,000), Chabot Space & Science Center (\$120,000)	280,000	280,000	Implemented
Related City Institutions - 50% reduction; AIDS Prevention Education Initiative (\$50,000); Hacienda Peralta (\$70,000); City/County Collab. On Children & Youth (\$150,000)	270,000	270,000	Implemented
Non-Profit Organizations - 50% reduction; Cypress-Mandela Training Center (\$110,000); Symphony in the Schools (\$40,000); Women's Business Initiative (\$60,000); Jack London Aquatic Center (\$60,000); Human Services - Academies Program (\$80,000); Day Laborers Program (\$80,000)	430,000	430,000	Implemented
Other prior Grantees - 100% reduction; Oakland School for the Arts	140,000	140,000	Implemented
Mayor - Eliminate Mayor's PSE 14 (2.00 FTE; \$220,000); Reduce operations and maintenance budget (\$50,000)	270,730	270,730	Implemented
City Council - Eliminate Senior Council Policy Analysts (Legislative Analysts) 4.05 FTE, \$490,000	487,836	487,836	Implemented

General Purpose Fund (GPF) Expenditure Items

Budget Item	FY 10-11 Budgeted Savings	Savings Expected by Year End	Status
City Attorney - Eliminate Deputy City Attorney III (2.00 FTE, \$420,000); Eliminate Paralegal (1.00 FTE, \$110,000); Savings from paying Deputy City Attorney II lower than budgeted amount (\$20,000)	546,490	546,490	Implemented
City Auditor - Senior Performance Auditor (1.00 FTE, \$110,000); Performance Auditor (1.00 FTE, \$90,000)	200,830	-	The budget has been reduced by this amount. However, the City Auditor maintains that her current staffing is essential to carry out her office's charter-mandated functions.
Information Technology - Eliminate 1.00 Microcomputer Systems Specialist I (1.00 FTE, \$100,000); 1.00 Microcomputer Systems Specialist I (1.00 FTE, \$100,000); 1.00 Microcomputer Systems Specialist III (1.00 FTE, \$140,000)	341,180	341,180	Implemented
Finance and Management - Eliminate Revenue Assistant (1.00 FTE, \$80,000)	84,120	84,120	Implemented
Personnel Resource Management - Eliminate Admin Analyst II (1.00 FTE, \$100,000)	103,390	103,390	Implemented
Police Services - Restructure Personnel Management Eliminate Admin Analyst II (1.00 FTE, \$90,000)	90,000	90,000	Implemented
Police Services - Eliminate Rangers (2.00 FTE, \$280,000)	280,000	280,000	Implemented

General Purpose Fund (GPF) Expenditure Items

Budget Item	FY 10-11 Budgeted Savings	Savings Expected by Year End	Status
Police Services - Transfer Cadet Program to Asset Forfeiture Fund (9.00 FTE, \$270,000)	270,000	270,000	Implemented
Library - Utilize available Measure Q fund balance	540,000	540,000	Implemented
Parks and Recreation - Transfer revenues to GPF from Golf Fund	200,000	200,000	Implemented
Human Services - Eliminate Linkages Grant Match (\$190,000);	190,000	190,000	Implemented
Human Services - Eliminate Homeless Mobile Outreach/California Hotel grant match (\$140,000)	140,000	140,000	Implemented
April 29th Balancing Subtotal	\$4,864,576	\$4,663,746	
March 16th Balancing (Reso. 82646)			
A 15% reduction of the GPF budget of all elected officers, including the City Council (\$487,774), Mayor (\$270,733), City Attorney (\$546,486), and City Auditor (\$200,826)	1,505,819	1,505,819	Implemented
March 16th Balancing Subtotal	\$1,505,819	\$1,505,819	
GRAND TOTAL	\$18,115,203	\$17,926,117	

ATTACHMENT F

Status of Implementing Key FY 2010-11 Adopted and Midcycle Budget Items: BILLBOARD REVENUE*

October 2010

General Purpose Fund (GPF) Revenue Items: BILLBOARDS

Council Action	Budget Item	FY 10-11 Budgeted Revenue	Savings Expected by Year End	Status
June 24th Balancing (Reso. 82849)	Revenue Measure - Additional Billboard Deals (One more for 2010/2011, then 1 each year at \$1mil/each)	\$ 1,000,000	1,000,000	An RFP was issued with a submittal deadline of September 23, 2010. The deadline was subsequently extended to October 4, 2010, however only one proposal was received. Staff is re- evaluating the potential billboard sites and determining how to proceed.
April 29th Balancing (Reso. 82731)	Proceeds from sale of billboard space	\$ 1,000,000	1,000,000	Negotiations with Clear Channel in progress.
October 6, 2009 Parking Meter Hours Rollback (Reso. 82335)	Additional revenue from the authorization of future billboard agreements	\$ 494,250	-	No status update.

Billboard Revenue Subtotal

\$ 2,494,250 \$ 2,000,000

*This report is a subset of the GPF Revenue status update. Its purpose is to provide a view of revenue expectations based on billboards. These items are reflected in the overall GPF Revenue budget implementation status update and constitute a part of that whole, not an addition to it.