



AGENDA REPORT

TO: Jestin D. Johnson
City Administrator

FROM: Erin Roseman
Director of Finance

SUBJECT: Fiscal Year 2022-23 Fourth Quarter (Q4) and Fiscal Year 2023-24 First Quarter (Q1) Revenue and Expenditures (R&E) Report

DATE: November 21, 2023

City Administrator Approval


Jestin Johnson (Nov 20, 2023 20:13 PST)

Date: Nov 20, 2023

RECOMMENDATION

Staff Recommends That The City Council Receive An Informational Report On Fiscal Year (FY) 2022-23 Fourth Quarter Revenue And Expenditure (R&E) Results And Year-End Summaries For The General Purpose Fund (GPF, 1010) And Select Funds. And Fiscal Year (FY) 2023-24 First Quarter Revenue And Expenditure (R&E) Year-End Projections For The General Purpose Fund (GPF, 1010) And Select Funds

EXECUTIVE SUMMARY

This report provides an overview of the City of Oakland's (the City) unaudited financial results for the **Fourth Quarter Q4** of FY 2022-23 in the General Purpose Fund (GPF) and other funds. Additionally, it offers preliminary revenue and expenditure projections for the **First Quarter Q1** of FY 2023-24. The primary objective of this quarterly Revenue and Expenditure (R&E) report is to document revenue collection and expenditure patterns in comparison to the Adopted Fiscal Budget. It is a crucial tool to assist the City in budget management as more financial data becomes accessible.

Fourth Quarter Q4 of FY 2022-23

GPF Revenues ended the year at \$728.43 million, slightly below the estimated amount of \$730.81 million by 0.3% or \$2.38 million. This is net of the use of fund balance and American Rescue Plan Act (ARPA) funding, assumed as part of the \$919.59 million FY 2022-23 Adjusted Budget to support expenditures. Including one-time funds assumed in the budget, GPF revenues fell \$191.16 million under the Adjusted Budget. Expenditure savings of \$137.15 million was primarily due to an 18% vacancy rate in the GPF and to \$68.00 million of expenditures covered by the ARPA Fund (2072), which would have otherwise been covered by the GPF. **Table 1** below summarizes the FY 2022-23 Year-End performance of revenues and expenditures compared to the Adjusted Budget, ending the year with an overall operating shortfall of \$54.01 million.

Table 1: Summary of FY 2022-23 Q4 GPF Revenues & Expenditures Budget to Year-End Actuals (\$ in millions)

	FY 2022-23 Adopted Budget	FY 2022-23 Adjusted Budget	FY 2022-23 Year-End Actuals	Year-End \$ Over / Under Net Adjusted	Year-End % Over / Under Net Adjusted
FY2022-23 Revenues	872.07	919.59	728.43	(191.16)	(20.8)%
FY 2022-23 Expenditures	872.07	919.59	782.44	(137.15)	(14.9)%
Operating (Shortfall) / Surplus	—	—	(54.01)	(54.01)	(5.9)%

In FY 2022-23, the overall economy remained resilient, with City revenues performing well across various categories. However, certain economically sensitive revenue categories in the GPF experienced a decline, and revenues collected came in below the budgeted amount. The biggest decline is in Real Estate Transfer Tax (RETT) due to higher mortgage interest rates impacting the volume and median sales price of property transfers. Despite ongoing economic challenges post-pandemic, the revenue shortfall is partially offset by salary savings resulting from an 18% GPF vacancy rate Citywide that continues to be a major contributing factor for the lowered year-end GPF expenditure savings. Additionally, one-time Federal relief funding from ARPA offset \$68.00 million, or approximately 7% of budgeted revenues, that were used to support qualified GPF expenditures that would have otherwise been paid out of the GPF.

Attachment A presents a comprehensive breakdown of the unaudited year-end results for FY 2022-23 for the GPF. These results are meticulously detailed, encompassing expenditures at the Departmental level, along with a breakdown by revenue type. Furthermore, the report provides insight into the FY 2022-23 year-end results for non-GPF funds that are of special significance for the City, either due to their unique revenue sources, such as local measures or local taxes, or because of specific expenditure restrictions. This information is organized, commencing from **Table 12** and extending through **Table 75**. A comprehensive summary of all other non-GPF funds, categorized by fund type, is conveniently presented in **Tables 76** through **80**.

First Quarter Q1 of FY 2023-24

The preliminary Q1 FY 2023-24 GPF revenue forecast projects an overall shortfall of \$113.91 million compared to the Adjusted Budget of \$887.48 million projecting to end the year at \$773.57 million. The impact of rising interest rates on property demand and prices, particularly affecting RETT, contributes to anticipated revenue shortfalls compared to the budget. GPF expenditures are forecasted at \$903.07 million, an increase of \$15.58 million from the Adjusted Budget of \$887.48 million. The budget assumes a one-time use of fund balance in the amount of \$30.1 million to balance expenditures and \$52.68 million to support carryforwards. **Table 2** outlines the FY 2023-24 GPF revenue and expenditures Adjusted Budget, Q1 year-to-date actuals, and year-end estimates, with a current estimate of a \$97.63 million year-end operating shortfall.

Table 2: Summary of FY 2023-24 Q1 GPF Revenues & Expenditures Budget to Year-End Actuals (\$ in millions)

	FY 2023-24 Adopted Budget	FY 2023-24 Adjusted Budget	FY 2023-24 Q1 YTD Actuals	FY 2023-24 Year-End Estimate	FY 2023-24 Year-End \$ Over / Under Adjusted Budget	Projected Year-End % Over / (Under) Adopted Budget
FY 2023-24 Revenues	834.12	887.48	75.12	773.57	(113.91)	(12.9)%
FY 2023-24 Expenditures	834.12	887.48	141.47	903.07	15.59	1.8 %
Operating (Shortfall) / Surplus	—	—	(66.35)	(129.50)	(129.50)	(14.6)%

During the FY 2023-24 Q1 period, the U.S. Bureau of Economic Analysis reported a nationwide annualized real gross domestic product growth of 4.9%, surpassing expectations and signaling ongoing economic recovery from the lingering effects of Covid-19 Pandemic. Despite this, the City's RETT faced challenges due to inflationary trends, concluding FY 2022-23 at \$78.05 million, its lowest since FY 2017-18 at \$77.66 million. Federal Reserve Chair Jerome Powell's announcement on November 1 maintained interest rates at 5.25%-5.50% to combat inflation, indicating a continued impact on RETT, expected to continue to perform at similar levels of FY 2022-23 during the first half of the fiscal year and begin to increase gradually in the second half of the fiscal year. In addition to the decline in RETT, the effects of monetary policy are starting to show and anticipate a slowdown in consumer spending in other areas, as reflected in the FY 2022-23 Q4 5.4% drop in actual Sales Tax receipts County wide compared to the same period in FY 2021-22, according to data provided by the City's Sale's Tax consultant, HDL Companies.

A more cautious estimate of revenues results in the short term, with a stronger rebound anticipated in FY 2024-25. HDL's California Consensus Forecast projects a negative 0.6% year-over-year Sales Tax variance from FY 2022-23 to FY 2023-24, with a 2.6% increase from FY 2023-24 to FY 2024-25 statewide. Considering the actual FY 2022-23 year-end results, some of the GPF revenues are expected to grow at a slower pace than initially anticipated in the FY 2023-24 Adopted Budget. The preliminary Q1 FY 2023-24 GPF revenue forecast projects \$773.57 million, or \$113.91 million lower than the Adjusted Budget of \$887.48 million. After factoring in the use fund balance in the amount of \$30.12 million and carryforwards in the amount of 52.68 million, actual revenues in the GPF are projected to be **\$31.11** million under the \$804.68 million estimated in the Adopted Budget.

Attachment B provides a detailed breakdown of the anticipated year-end projections for FY 2023-24 for the GPF. This detailed breakdown provides insights into revenues and expenditures, offering a granular analysis at the departmental level of spending and by revenue type. Additionally, this attachment includes year-end estimates for selected non-GPF funds that are of particular importance to the City due to their unique revenue sources, such as local measures and local taxes, or specific expenditure restrictions. These estimations are presented

in **Table 10** through **40**. A comprehensive summary of all other non-GPF funds, organized by fund type, is provided in **Tables 41** through **48**.

BACKGROUND / LEGISLATIVE HISTORY

On June 26, 2022, the City Council adopted Resolution No. 89377 C.M.S. which amended the City's fiscal year 2022-2023 Budget.

Pursuant to the City's Consolidated Fiscal Policy - Part G. Criteria for Project Carryforwards and Encumbrances, the FY 2022-23 Adopted Budget has also been adjusted to include \$43.02 million in prior year carryforwards in the GPF which utilizes available fund balance to cover the cost.

On November 1, 2022, the City Council adopted Resolution No. 89482 C.M.S., which authorized the City to accept a Community Oriented Policing Services (COPS) grant from the United States Department of Justice (USDOJ). The Resolution also authorized the City to appropriate thirteen million thirty-three thousand four hundred and nineteen dollars (\$13,033,419) to cover the local match requirement; and authorized the General Purpose Fund (1010) to subsidize the Central Services Overhead costs of nine hundred ninety-two thousand seven hundred dollars (\$992,700) for a total City of Oakland contribution of fourteen million twenty six thousand one hundred and nineteen dollars (\$14,026,119) for a thirty-six month period from October 1, 2022 through September 30, 2025.

On February 16, 2023, through Resolution No. 89592 C.M.S., City Council confirmed and ratified the existence of a local emergency within the territorial limits of the City of Oakland proclaimed by the City Administrator on February 14 pursuant to Oakland Municipal Code Chapter 8.50 and government code section 8630 due to a ransomware attack.

On November 7, 2023, the City Council adopted Resolution No. 89981 C.M.S., amending the current year FY 2023-24 budget to reallocate \$2.5 million of newly available funds from reduced debt payments to the Oakland-Alameda County Coliseum Authority (OACCA) to fund improvements to 9-1-1 dispatch and the recruitment and retainment of workers. Although this action occurred beyond the scope of the first quarter reporting period, it has been incorporated into the FY 2023-24 year-end projections to include the latest information available at the time of this report's publication.

ANALYSIS AND POLICY ALTERNATIVES

This report supports the Citywide priority of a **responsive, trustworthy government** because by providing timely and up-to-date financial information, it enhances transparency allowing residents, stakeholders, and decision-makers to be informed of the City's fiscal health, promoting a culture of responsible financial stewardship.

General Purpose Fund (GPF)

FY 2022-23 Q4 Revenues

The overall economy has shown resilience, with City revenues performing well across several categories. Revenue categories exceeding budget estimates include Property Tax, surpassing the FY 2022-23 Adjusted Budget by 5.9% or \$15.79 million, due to higher property valuations in the County's Property Tax Rolls. Increased utility cost resulted in Utility Consumption Tax to exceed the FY 2022-23 Adjusted Budget of \$54.40 million by \$10.11 million, while Sales Tax, impacted by higher consumer prices in the auto, construction, and hospitality industries, ended the year \$4.23 million above the FY 2022-23 Adjusted Budget of \$62.60 million.

However, the overall revenue in the GPF, ended the year at \$728.43 million, representing a 0.3% or \$2.38 million shortfall under the estimated amount of \$730.81 million, net of use of one-time funds assumed in the FY 2022-23 Adjusted Budget. Economically sensitive revenue categories in the GPF experienced a decline during FY 2022-23, leading to revenues collected falling below budgeted levels. The most significant shortfall is in RETT which came in at \$78.05 million, which is 30.4% or \$34.15 million below the FY 2022-23 Adjusted Budget of \$112.20 million. This was triggered by higher mortgage interest rates, causing a decrease in the volume and median sales price of property transfers. The economic downturn also impacted other areas yet to recover to pre-pandemic levels, such as Transient Occupancy Tax (TOT), which fell short by 15.8% or \$3.79 million under the FY 2022-23 Adjusted Budget of \$23.99 million. Additionally, the absence of an expected increase in special events resulted in Licenses and Permits to come in \$5.04 million under the FY 2022-23 Adjusted Budget of \$6.08 million.

The following analysis highlights key categories with significant variances that collectively contributed to the revenue shortfall, a net of \$77.77 million in budgeted use of fund balance, \$43.02 million of additional fund balance used to support FY 2021-22 carryforwards, and \$68.00 million of ARPA funding assumed in the FY 2022-23 Adjusted Budget of \$919.59 million to support expenditures.

Certain revenue categories exceeded the budget, helping reduce the impact of the shortfalls. The most notable surpluses compared to the FY 2022-23 Adjusted Budget are listed below:

- **Property Tax:** According to the Alameda County Assessor 2022/23 Secured and Unsecured Tax Rolls, the City experienced an overall increase in taxable values of approximately 8.2% in FY 2022-23 compared to the prior fiscal year, which resulted in an increase in the amount of property tax assessments. As a result, Property Tax, which is the largest revenue source for the City, came in at \$281.28 million which exceeds the FY 2022-23 Adjusted Budget of \$265.49 million by 5.9% or \$15.79 million.
- **Miscellaneous Revenue:** Higher than projected revenue from insurance claims, and settlements were the primary factors for Miscellaneous Revenue to end the year at \$5.79 million, which is 98.2% or \$2.87 million above the Adjusted Budget of \$2.92 million.
- **Sales Tax:** Based on the data, the City experienced a net gain of 3.2% in actual "point of sale" receipts change in FY 2022-23 when compared against the prior fiscal year. The

gain was mostly driven by a 17.31% year-over-year increase in tax from automobile sales compared to FY 2021-22, a 9.59% increase in tax from sales for restaurants and hotels, an 8.00% increase in tax from the sale of building and construction materials, and high gas prices drove a 2.71% Sales Tax increase in fuel and service stations. As a result, Sales Tax ended the year \$4.23 million or 6.8% above the Adjusted Budget of \$62.60 million.

- **Utility Consumption Tax (UCT):** UCT had a significant jump in FY 2021-22 ending the year at \$57.93 million. The FY 2022-23 Adjusted Budget assumed a partial regression to \$54.40 million, but instead UCT continued its upward trajectory, ending FY 2022-23 at \$64.51 million which is 18.6% or \$10.11 million above the Adjusted Budget of \$54.40 million, reflecting the persistent increase in utility costs.
- **Interest Income:** Higher interest rates positively impacted the City's Interest Income as it came in at \$4.99 million which is 931.8% or \$4.51 million above the Adjusted Budget of \$0.48 million.
- **Business License Tax** ended the year at \$115.38 million, which is \$3.50 million or 3.1% above the Adjusted Budget of \$111.88 million. The year-end total represents an increase of \$14.09 million compared to the FY 2021-22 year-end total of \$101.29 million. This comes \$6.81 million short of the \$20.90 million estimated year-over-year increase in Business Tax resulting from the new Business Tax tiered based structure approved by voters in November 2022 and took effect January 1 of this year. The majority of the shortfall, or \$5.50 million, can be attributed to a sharp decrease in the collection of Business Tax in the Cannabis industry during FY 2022-23, which was an industry that was not affected by rate changes attributable to Measure T. On the other hand, the tax amounts collected from utility companies and property rentals, which are also not part of Measure T, came in \$4.34 million higher in FY 2022-23 compared to FY 2021-22. Thus, the net shortfall attributed to industries that fall under Measure T is approximately \$5.65 million. As further explained on **Attachment A** of this report, recent economic conditions such as the increase commercial vacancy rates, the rise in the cost of borrowing, the decline in personal savings and taxable sales, as well as higher crime rates to local businesses contributed to the remaining shortfall at year-end compared to the estimated year-over-year increase anticipated for Measure T of \$20.90 million.
- **Grants & Subsidies** ended the year at \$2.42 million or \$1.85 million higher compared to the FY 2022-23 Adjusted Budget of \$0.57 million driven by higher than anticipated mandated cost claim refunds received from the State of California.

Shortfalls in revenue were led by Real Estate Transfer Tax, with Transient Occupancy Tax and Licenses and Permits also ending the year well below their corresponding FY 2022-23 Adjusted Budget.

- **Real Estate Transfer Tax (RETT):** The effects of persistent high inflation, resulting in high interest rates and decreased consumer confidence, continue to negatively affect RETT by reducing the demand and price of properties on the market. As a result, RETT ended the year at \$78.05 million which is 30.4% or \$34.15 million lower compared to the FY 2022-23 Adjusted Budget of \$112.20 million, representing the lowest RETT amount

collected since FY 2017-18. Beginning in March 2022, the Federal Reserve raised interest rates 11 times by a combined total of 5.25% basis points resulting in higher mortgage rates. Consequently, the number of properties sold in FY 2022-23 dropped by 37.7%, or 2,225 fewer properties compared to the number of properties sold in FY 2021-22. The reduction in properties sold is amplified when comparing the number of higher value properties that sold between \$5 million and \$50 million in value during the fiscal year, which fell 47.6% year-over-year, from 65 sales in FY 2021-22 to 34 sales in FY 2022-23. The last time RETT had a similar year-over-year decrease comparable to FY 2022-23 was in FY 2007-08 when it dropped 41.1% compared to the previous year. It remained at a similar level in the immediate future, followed by a 5.4% drop in FY 2008-09 and a modest rebound of a 7.88% increase in FY 2009-10.

- **Transient Occupancy Tax:** The FY 2022-23 TOT revenue total of \$20.20 million ended the year 15.8% or \$3.79 million lower compared to the Adjusted Budget of \$23.99 million, which assumed that TOT levels would recover closer to the FY 2018-19 historical revenue highs of \$25.92 million. While there continues to be a gradual recovery in TOT revenue from the FY 2020-21 pandemic low of \$10.61 million, and the FY 2022-23 year-end total represents a \$3.54 million increase to the FY 2021-22 year-end total of \$16.66 million, the City's TOT collection still has not recovered to the high levels experienced during the years that immediately preceded the pandemic.
- **Licenses & Permits:** The FY 2022-23 Adjusted Budget anticipated an increase in post-pandemic social events and a corresponding increase in revenues from special permits which did not materialize. This resulted in Licenses and Permits ending the year at \$1.04 million, which is 83.0% or \$5.04 million below the FY 2022-23 Adjusted Budget of \$6.08 million.

The remaining shortfalls compared to the Adjusted Budget were in Parking Tax, Fines & Penalties, and Service Charges coming in at a total of \$2.24 million lower compared to the FY 2022-23 Adjusted Budget for the three categories combined.

Table 3 summarizes the GPF unaudited year-end actual revenues. Note that the Adjusted Budget of \$919.59 million assumed \$77.77 million in use of fund balance and \$68.00 million as an interfund transfer from the ARPA Fund to help balance the expenditures, in addition to \$43.02 million in use of fund balance to support FY 2021-22 carryforwards. Excluding these, the unaudited year-end revenue total of \$728.43 million came in \$2.38 million or 0.3% below the \$730.81 million estimated in the budget.

Table 3: FY2022-23 Q4 GPF Revenues Budget to Actuals (\$ in millions)

Revenue Category	FY 2022-23 Adopted Budget	FY 2022-23 Adjusted Budget	FY 2022-23 Year-End Actuals	Year-End \$ Over / (Under) Adjusted Budget	Year-End % Over / (Under) Adjusted Budget
Property Tax	265.49	265.49	281.28	15.79	5.9 %
Real Estate	112.20	112.20	78.05	(34.15)	(30.4)%
Business License Tax	111.88	111.88	115.38	3.50	3.1 %
Sales Tax	62.60	62.60	66.83	4.23	6.8 %
Service Charges	55.55	55.89	54.18	(1.71)	(3.1)%
Utility Consumption	54.40	54.40	64.51	10.11	18.6 %
Transient Occupancy Tax	23.99	23.99	20.20	(3.79)	(15.8)%
Fines & Penalties	19.00	19.00	18.85	(0.15)	(0.8)%
Parking Tax	12.39	12.39	12.01	(0.38)	(3.1)%
Licenses & Permits	6.08	6.08	1.04	(5.04)	(83.0)%
Miscellaneous Revenue	0.80	2.92	5.79	2.87	98.2 %
Interfund Transfers	2.91	2.91	2.91	—	— %
Grants & Subsidies	—	0.57	2.42	1.85	N / A
Interest Income	0.48	0.48	4.99	4.51	931.8 %
Subtotal	727.77	730.81	728.43	(2.38)	(0.3)%
Transfers from Fund Balance	76.30	77.77	—	(77.77)	(100.0)%
Interfund Transfer from ARPA Fund (2072)	68.00	68.00	—	(68.00)	(100.0)%
Project Offsets & Carryforwards	—	43.02	—	(43.02)	(100.0)%
Total Revenue	872.07	919.59	728.43	(191.17)	(20.8)%

FY2022-23 Q4 Expenditures

The GPF year-end expenditures \$782.44 million, which is \$137.19 million under the Adjusted Budget of \$919.59 million. After accounting for \$68.00 million in eligible Public Safety expenditure transfers from GPF to the ARPA Fund (2072), savings in the GPF would have come in lower at \$69.15 million or 7.5% below the Adjusted Budget. The savings are further reduced to \$85.79 million after accounting for \$51.36 million in approved Carryforwards on to FY 2023-24. Table 4 below summarizes GPF’s FY 2022-23 expenditures budget to actuals at year-end, adjusted to reflect the impact of the expenditures transferred to the ARPA Fund.

GPF expenditures ended the year at \$782.44 million, or \$69.15 million under the FY 2022-23 net Adjusted Budget of \$851.59 million after excluding \$68.00 million of expenditures that were transferred to the ARPA Fund (2072) from the FY 2022-23 Adjusted Budget of \$919.59 million. The salary savings resulting from an 18% GPF vacancy rate Citywide is a major contributing factor to the lowered year-end totals. However, year-end savings are primarily attributed to the one-time Federal relief funding from ARPA budgeted at a value of \$68.00 million or approximately 7% of budgeted revenues that were used to support qualified GPF expenditures that would have otherwise been paid out of the GPF.

Caution is recommended given the significant fiscal challenges facing the City in the near term. In FY 2022-23, year-end GPF expenditures exceeded GPF revenues by \$54.01 million. The shortfall would have been \$122.01 million if not for one-time Federal relief funding from the ARPA, which paid for \$68.00 million expenditures which would have otherwise been paid out of the GPF.

Table 4: FY 2022-23 Q4 GPF Expenditures Budget to Actuals (\$ in millions)

Department	FY 2022-23 Adopted Budget	FY 2022-23 Adjusted Budget	FY 2022-23 Year-End Actuals	FY 2022-23 to FY2023-24 Carryforwards	Year-End \$ (Over) / Under Adjusted Budget	Year-End % (Over) / Under Adjusted Budget
Capital Improvement Projects	3.44	4.64	2.84	1.69	0.11	2.4 %
City Administrator	9.90	10.24	8.59	0.91	0.74	7.2 %
City Attorney	21.04	22.45	19.38	1.65	1.43	6.4 %
City Auditor	3.12	3.12	2.14	0.29	0.68	21.9 %
City Clerk	10.37	11.52	8.15	0.00	3.36	29.2 %
City Council	7.32	7.42	6.51	0.39	0.51	6.9 %
Department of Transportation	22.69	24.82	21.63	2.08	1.11	4.5 %

Department	FY 2022-23 Adopted Budget	FY 2022-23 Adjusted Budget	FY 2022-23 Year-End Actuals	FY 2022-23 to FY2023-24 Carryforwards	Year-End \$ (Over) / Under Adjusted Budget	Year-End % (Over) / Under Adjusted Budget
Department of Violence Prevention	13.57	18.42	15.31	2.29	0.82	4.5 %
Department of Workplace and Employment Standard	5.96	6.32	3.79	1.36	1.18	18.6 %
Economic and Workforce Development Department	16.46	21.97	14.81	5.83	1.33	6.0 %
Finance Department	28.92	30.18	22.96	3.00	4.21	13.9 %
Fire Department	179.82	186.03	178.17	12.38	(4.52)	(2.4)%
Housing and Community Development	2.18	2.68	2.08	2.67	(2.08)	(77.7)%
Human Resources Management	8.72	8.60	8.69	0.11	(0.20)	(2.3)%
Human Services Department	51.54	51.76	44.20	(0.44)	8.00	15.5 %
Information Technology Department	19.40	19.97	16.34	1.65	1.98	9.9 %
Mayor	4.54	4.37	3.67	0.06	0.64	14.7 %
Non-Departmental and Port	77.13	88.45	72.63	6.26	9.55	10.8 %
Oakland Animal Services	6.16	6.27	5.20	0.11	0.97	15.5 %
Oakland Parks and Recreation Department	21.98	22.45	20.21	0.93	1.31	5.8 %
Oakland Public Library Department	14.44	14.44	13.53	0.00	0.91	6.3 %
Oakland Public Works Department	2.26	5.35	4.63	0.60	0.13	2.3 %

Department	FY 2022-23 Adopted Budget	FY 2022-23 Adjusted Budget	FY 2022-23 Year-End Actuals	FY 2022-23 to FY2023-24 Carryforwards	Year-End \$ (Over) / Under Adjusted Budget	Year-End % (Over) / Under Adjusted Budget
Police Commission	8.19	8.20	4.88	0.57	2.74	33.5 %
Police Department	329.67	336.34	279.75	6.68	49.92	14.8 %
Public Ethics Commission	1.81	1.96	1.27	0.10	0.59	30.2 %
Race and Equity	1.46	1.62	0.98	0.19	0.45	27.7 %
Subtotal	872.09	919.59	782.44	51.36	85.77	9.3 %
OPD Portion Transferred to ARPA Fund	—	—	68.00	—	(68.00)	N / A
Total	872.07	919.59	850.44	51.36	69.15	7.5 %

State and federal aid were the essential factors in the City’s economic and financial recovery. Under regulations administered through the United States Department of Treasury , ARPA provided the City with an allocation of \$188 million, split between FY 2020-21 and FY 2022-23. Oakland’s City Council directed these funds to replace revenue losses experienced during the pandemic and address budget imbalances in FY 2020-21 through FY 2022-23. Through this aid, the City was able to maintain most of its services intact while also preserving its emergency reserve.

In addition to federal aid, the City’s number of vacancies contributes to expenditure savings in the GPF. In June 2023, the overall vacancy rate (net positions that are frozen as part of the FY 2022-23 Adopted Budget), is 18.0% as shown in Table 5 below. The budgeted vacancy factor assumed in the FY 2022-23 Adopted Budget is 8% across most City Departments, which is approximately one-half of the actual vacancy rate.

Table 5: FY 2022-23 Q4 GPF Filled and Vacant Positions (Percent %)

Status as of Q4 FY 2022-2023	Percent (%)
Filled or Encumbered	82.0 %
Vacant	18.0 %

GENERAL PURPOSE FUND FY 2022-23 Q4 FUND BALANCE

As shown in **Table 6**, after meeting obligations against fund balance, mandated reserves required by City Ordinances and the City Charter (mandated emergency reserves) & Oakland Municipal Employees’ Retirement System (OMERS) totaling \$119.78 million, the preliminary unaudited FY 2022-23 available Fund Balance is negative \$26.60 million (Unaudited Ending Fund Balance- Obligations). The estimated FY 2022-23 available Fund Balance is the amount of unobligated funding available to the City in the GPF.

Table 6: FY 2022-23 Q4 GPF Fund Balance

GENERAL PURPOSE FUND (1010)	FY 2022-23 Year-End Totals
Estimated FY 2022-23 Beginning Available Fund Balance	147.20
FY2022-23 Performance	
Revenue	728.43
Expenditures	782.44
FY 2022-23 Operating Surplus / (Deficit)	(54.01)
Unaudited Ending Fund Balance	93.18
Obligations Against Ending Fund Balance	(119.78)
OMERS Reserves (Reso. No. 85098 C.M.S)	(2.36)
COPS Grant Match (Reso No. 89482 C.M.S)	(2.10)
Use of Fund Balance in FY 2023-25	(63.96)
Carryforwards on to FY 2023-24	(51.36)
Estimated FY 2022-23 Ending Available Fund Balance	\$ (26.60)

RESERVES

On December 9, 2014, Council Ordinance No. 13279 C.M.S. amended the City’s Consolidated Fiscal Policies to include designated reserves for both the Vital Services Stabilization Fund and for the acceleration of long-term obligations, in addition to the mandated 7.5% GPF Emergency Reserve (refer to the attached Appendix: City of Oakland Consolidated Fiscal Policy, Section I, Part C: Use of Excess Real Estate Transfer Tax). It is important to note that while these balances are designated each fiscal year, reserve appropriations adopted in subsequent fiscal years may include any prior year true-ups.

Emergency Reserve

The City’s GPF Emergency Reserve, calculated by multiplying 7.5% by the FY 2022-23 Adopted Budget amount of \$872.07 million, is reserved and funded at \$65.41 million. The

reserve is approximately one month of FY 2022-23 Adopted Budget of \$872.07 million in the GPF. This reserve will be held in Fund 1011 as directed by Council in Resolution 88717 C.M.S. The reserve requirement pursuant to the CFP has been met.

However, the emergency reserve policy level of 7.5% is inadequate to sustain city services in an economic downturn as evidenced by the events of the last 2 years. The recommended policy level is 16.7% or two months of operating expenditures. This recommended level is supported by best practices outlined by the Government Finance Officer's Association's (GFOA). Additionally, this recommended level can be witnessed in the levels of funding needed in the balancing of the City's Budget since FY 2019-20 budget by programming CARES dollars (\$36.99 million), ARPA dollars (\$188.00 million) and use of VSSF (\$14.65 million) for a total of \$239.64 million.

Vital Services Stabilization Fund

The Vital Services Stabilization Fund (VSSF) was established in 2014 by City Council after the Great Recession to serve as the City's "Rainy Day" fund. Per the Consolidated Fiscal Policy, 25% of excess RETT revenue is intended to go into the VSSF. The beginning balance in FY 2022-23 for the VSSF is \$2.58 million, after accounting for the FY 2022-23 GPF budgeted transfer of \$7.69 million, the balance is \$10.27 million. The target funding level per the City's Consolidated Fiscal Policy is \$130.81 million, or 15% of the GPF revenues.

Q4 FY2022-23 Non-GPF Funds

Table 7 on the following page shows the selected available fund balance and appropriations in the FY 2022-23 Biennial Budget for the non-GPF Funds analyzed in this report. Please note the City's Consolidated Fiscal Policy (CFP) requires adopting a balanced budget that limits appropriations to the total of estimated revenues and unallocated fund balances projected to be available at the close of the current fiscal year. The City Administrator shall be responsible for ensuring that the budget proposed to the City Council by the Mayor, adheres to the balanced budget policy.

Table 7: FY 2022-23 Available Fund Balance and Appropriations for Select Non-GPF Funds

FUND	FY 2022-23 Audited Beginning Balance	FY 2022-23 Revenue Year-End Actuals	FY 2022-23 Expenditure Year-End Actuals	FY 2022-23 to FY 2023-24 Carryforwards	FY 2022-23 to FY 2023-24 Budgeted Use of Fund Balance	FY 2022-23 Estimated Ending Available Fund Balance
Measure HH - Sugar Sweetened Beverage Distribution Tax (SSBT) Fund (1030)	8.93	7.34	5.51	9.09	0.59	1.08
Self-Insurance Liability Fund (1100)	(1.74)	70.40	37.25	0.41	0.00	30.99
Recycling Program Fund (1710)	3.56	5.84	5.25	0.93	0.00	3.22
Comprehensive Clean-Up Fund (1720)	3.64	24.24	26.94	1.00	0.33	(0.39)
Multipurpose Reserve Fund (1750)	(3.87)	7.15	9.40	0.17	0.00	(6.28)
OPRCA Self Sustaining Revolving Fund (1820)	3.76	11.51	8.76	0.21	6.31	(0.01)
Affordable Housing Trust Fund (1870)	49.40	18.71	11.22	54.78	2.76	(0.65)
Measure BB and Measure F Funds (2215, 2216, 2217, 2218, 2219, 2220)	43.46	37.88	26.95	1.28	35.70	51.41
State Transportation (Gas Tax) Funds (2230, 2232)	7.99	20.61	17.03	6.45	8.48	(3.37)

FUND	FY 2022-23 Audited Beginning Balance	FY 2022-23 Revenue Year-End Actuals	FY 2022-23 Expenditure Year-End Actuals	FY 2022-23 to FY 2023-24 Carryforwards	FY 2022-23 to FY 2023-24 Budgeted Use of Fund Balance	FY 2022-23 Estimated Ending Available Fund Balance
Measure Q - OPR Preservation, Litter Reduction, Homelessness Support Act Fund (2244)	16.41	29.62	24.25	14.14	2.23	5.41
Measure Z - Violence Prevention and Public Safety Act of 2014 Fund (2252)	7.57	30.28	24.40	12.12	0.27	1.00
Vacant Property Tax Fund (2270)	1.07	5.22	5.27	0.58	0.53	(0.10)
Landscaping & Lighting Assess. District Fund (LLAD) (2310)	0.45	19.58	20.04	0.26	(0.01)	(0.25)
Development Service Fund (2415)	133.28	65.32	76.21	32.35	64.46	25.58
Measure C - Transient Occupancy Tax (TOT) Surcharge Fund (2419)	0.14	5.55	4.37	0.55	0.11	0.66
Reproduction Fund (4300)*	(0.68)	2.29	1.00	0.13	0.00	0.47
City Facilities Fund (4400)*	2.55	44.48	45.95	6.74	0.00	(5.67)
Central Stores Fund (4500)*	(2.82)	3.24	0.54	0.02	0.00	(0.14)
Purchasing Fund (4550)*	(0.20)	1.99	1.83	0.03	(0.01)	(0.05)
Information Technology Fund (4600)	6.80	21.20	12.60	12.81	0.58	2.00
Measure KK Funds (5330, 5331, 5332, 5333, 5335)	234.10	7.44	45.51	201.01	1.33	(6.31)

FY 2023-24 Q1 Revenues

City revenues continued rebounding well from declines experienced during Covid-19 in several categories during FY 2022-23 but are expected to take some time before recuperating to pre-pandemic levels as a whole. In FY 2023-24, the category that is projected to exceed the budgeted expectations the most in Q1 compared to the Adopted Budget is Property Tax. Alameda County Property Tax Rolls reflect a 6.6% increase in property valuations for the City for FY 2023-24. This results in an increase to the anticipated Property Tax generated in FY 2023-24, now projected to come in at \$299.84 million or \$5.68 million over the Adjusted Budget of \$294.17 million

Some revenue categories more sensitive to current macroeconomic factors, such as higher interest rates, reflect a negative trend. This is demonstrated year-over-year drop in sales of real estate of 37.7% experienced between FY 2021-22 and FY 2022-23 and continuing in a similar trend through Q1 of FY 2023-24 with the first three months of the current fiscal year averaging a 23.1% year-over-year decrease in volume. Overall, based on actual FY 2022-23 year-end results that have now become available with actual revenues in the GPF combining to end the year at \$728.43 million, the growth rate for some of the GPF revenues is now expected to be flatter than anticipated during budget development. The Q1 FY 2023-24 GPF revenue forecast projects an overall decrease of \$31.11 million when compared to the FY 2023-24 Adopted Budget, decreasing the total GPF revenue forecast from \$804.68 million to \$773.57 million, net of the anticipated use of fund balance assumed in the FY 2023-24 Adopted Budget in the amount of \$30.12 million and \$52.68 million to support carryforward expenditures. The Adopted Budget was developed with limited, and dated information due to the February 8, 2023, ransomware attack, which halted the operating capability of most of the City's technology network systems and software for approximately two months at the time of the budget development. The projected variances for the categories impacted the most by the revised projections based on updated data from the FY 2022-23 year-end actual performance is explained below.

- **Property Tax:** projects to have the largest increase compared to the FY 2023-24 Adopted Budget, projecting to come in at \$299.84 million, which is \$5.68 million or 1.9% higher when compared to the FY 2023-24 Adopted Budget of \$294.17 million. The increase is driven by the overall increase in taxable values for the City of approximately 6.6% according to the 2023 Alameda County Assessor 2022/23 and 2023/24 Secured and Unsecured Tax Rolls that became available after the FY 2023-25 Biennial Budget was adopted by the City. The Property Tax rate is applied to the property values and therefore the increase in property values results increases to the amount of Property Tax collected in the same proportion. The 6.6% year over year increase from FY 2022-23 to FY 2023-24 is 1.6% lower compared to the prior year increase of 8.2%.
- **Utility Consumption Tax** projects to have the second largest increase compared to the FY 2023-24 Adopted Budget, projecting to come in at \$66.44 million, which is \$4.54

million or 7.3% higher when compared to the FY 2023-24 Adopted Budget of \$61.90 million. Higher Utility Costs have driven UCT to come in higher year over year, experiencing annual growth of 6.32% in FY 2020-21, 5.32% in FY 2021-22, and 14.99% in FY 2022-23. The new projection anticipates a CPI growth rate of 3% to the FY 2022-23 year end all time high in UCT revenue collected of \$64.51 million based on the annualized CPI increase as of June 30, 2023. On November 16, 2023, the California Public Utilities Commission voted unanimously to increase the PG&E rates by 13%, taking effect on January 1, 2024, which is at the midpoint of FY 2023-24. The revised projected increase compared to the FY 2023-24 Adopted Budget in UCT of 7.3% closely matches the midpoint of the PG&E announced rate hikes. Historical growth in UCT revenue has been due in large part to increases in the tax rate but has high variability due to industry restructuring, technological change, weather, dynamics of energy markets, and price volatility. The Utility Consumption Tax (UCT) is imposed on the use of utilities, primarily electricity, and natural gas, but also on cable television and telephone usage, and applies to both residential and commercial users.

- **Real Estate Transfer Tax** projects to have the largest shortfall projected to come in \$20.72 million lower when compared to the FY 2023-24 Adopted Budget of \$110.41 million, estimated to end the year at \$89.69 million. This projection is \$11.64 million above the FY 2022-23 year-end total of \$78.05 million. The reduction expects the low volume of property sales experienced in FY 2022-23 to continue in the short term because of the higher cost of borrowing, which has reduced the number of property sales in the City over the past couple of years, dropping at a rate of 37.7% in FY 2022-23. The projection assumes that the remainder of 2023 will continue to experience a low volume of sales but anticipates an uptick in sales for the second half of the fiscal year in 2024, based on the latest estimates from the California Association of Realtors who predict that property sales for single-family homes will increase in 2024 at a rate of 22.9% state-wide compared to 2023, along with an anticipated increase of 6.2% in the median home price.
- **Miscellaneous Revenue** projects to come in at \$5.79 million, which is \$15.43 million or 72.7% lower compared to the FY 2023-24 Adopted Budget of \$21.22 million. The reduction in FY 2023-24 is a result of the high amount budgeted due to an anticipated sale of the Raiders Training Facility, which is expected to generate \$20.00 million in proceeds that are now projected to come in until FY 2024-25. The new estimate expects to end the year at the same level as FY 2022-23, which ended the year with \$2.87 million over the FY 2022-23 Adjusted Budget of \$2.92 million.
- **Business License Tax:** Unpredictable collection of Cannabis Tax, and a decreasing trend in new business license applications submitted year-over-year caused Business License Tax to now project a \$6.41 million decrease when compared to the FY 2023-24 Adopted Budget of \$125.25 million, estimating to end the year at \$118.84 million. The

new projection expects a natural inflationary increase based on CPI as of June 30 of \$3.46 million over the FY 2022-23 year-end total of \$115.38 million, which represents the first full year of Business Tax performing under the new Measure T tiered rates that have been implemented.

- **Sales Tax** now projects a \$2.06 million decrease when compared to the FY 2023-24 Adopted Budget of \$67.69 million, estimated to end the year at \$65.63 million, slightly below the FY 2022-23 year-end total of \$66.83 million. The effects of monetary policy anticipate a slowdown in consumer spending, which has started to show as reflected in the FY 2022-23 Q4 a 5.4% drop in actual Sales Tax receipts in Alameda County compared to the same period in FY 2021-22 according to data provided by the City's Sale's Tax consultant, HDL. Furthermore, HDL estimates a 1.8% decline year-over-year in their Sales Tax allocation cash projections for Oakland in FY 2023-24.
- **Transient Occupancy Tax** projects a \$1.68 million decrease compared to the FY 2023-24 Adopted Budget of \$22.48 million, estimated to end the year at \$20.81 million. The projection estimates a 3% growth from the FY 2022-23 year-end actuals of \$20.20 million based on the year-over-year Consumer Price Index increase as of June 30, 2023. While TOT is still generating revenues below the pre-pandemic high levels of collection, the new FY 2023-24 estimate continues the recent trend of gradual year-over-year growth in TOT but at a slower rate than anticipated in the FY 2023-24 Adopted Budget. According to the Oakland, CA Hospitality Market Report, published on September 28, 2023, by the CoStar Group^[1], after the annualized hotel occupancy rate dropped to 47.5% during the first wave of the pandemic, occupancy rates in Oakland have now recovered slightly above the historical occupancy average of 65%, coming in at 66% for the 12 months prior to the report.

Attachment B of this report provides a detailed analysis of all the revenue categories with projection changes compared to the FY 2023-24 Adopted Budget.

¹ 2023 CoStar Group - Licensed to City of Oakland

Table 8 below highlights revenue categories with projection changes compared to the FY 2023-24 Adopted Budget.

Table 8: FY 2023-24 Q1 General Purpose Fund Revenues

Revenue Category	FY 2023-24 Adopted Budget	FY 2023-24 Adjusted Budget	FY 2023-24 Q1 YTD Actuals	FY 2023-24 Q1 Year-End Estimate	Year-End \$ Over / (Under) Adjusted Budget	Year-End % Over / (Under) Adjusted Budget
Property Tax	294.17	294.17	10.28	299.84	5.68	1.9 %
Business License Tax	125.25	125.25	6.66	118.84	(6.41)	(5.1)%
Real Estate Transfer Tax	110.41	110.41	16.66	89.69	(20.72)	(18.8)%
Sales Tax	67.69	67.69	5.84	65.63	(2.06)	(3.0)%
Utility Consumption Tax	61.90	61.90	15.29	66.44	4.54	7.3 %
Service Charges	52.28	52.28	4.98	52.28	—	— %
Fines & Penalties	23.07	23.07	4.30	22.27	(0.80)	(3.5)%
Transient Occupancy Tax	22.48	22.48	4.56	20.81	(1.68)	(7.5)%
Miscellaneous Revenue	21.22	21.22	2.85	5.79	(15.43)	(72.7)%
Interfund Transfers	13.08	13.08	—	13.08	—	— %
Parking Tax	11.26	11.26	3.30	12.37	1.10	9.8 %
Licenses & Permits	1.39	1.39	0.25	1.39	—	— %
Interest Income	0.48	0.48	—	5.00	4.51	931.9%
Grants & Subsidies	—	—	0.15	0.15	0.15	— %
Subtotal	804.68	804.68	75.12	773.57	(31.11)	(3.9)%
Transfers from Fund Balance	30.12	30.12	—	30.12	—	— %
Project Offsets & Carryforwards	—	52.68	—	19.67		(100.0)%
Total Revenue	834.80	887.48	75.12	803.69	(83.79)	(9.4)%

FY2023-24 Q1 Expenditures

The GPF expenditures are projected to come in at \$903.07 million, or \$15.59 million over the FY 2023-24 Adjusted Budget of \$887.48 million. The budgeted vacancy factor assumed in the FY 2023-24 Adopted Budget is 8.00% across most City Departments, recognizing the trend and capturing vacancy savings. Expenditure monitoring is heightened as citywide hiring is a large focus, and current inflationary trends and federal monetary policy are likely to continue throughout the fiscal year and may impact on spending trends by year-end. **Table 9** below breaks down the FY 2023-24 Expenditures by Department.

Table 9: FY2023-24 GPF Expenditures by Department

Department	FY 2023-24 Adjusted Budget	FY 2023-24 Q1 YTD Actuals	FY 2023-24 Q1 Year-End Estimate	Year-End \$ (Over) / Under Adjusted Budget	Year-End % (Over) / Under Adjusted Budget
Capital Improvement Projects	2.35	0.01	2.35	—	—%
City Administrator	11.00	1.45	10.43	0.57	5.2%
City Attorney	23.42	3.40	22.59	0.83	3.5%
City Auditor	3.60	0.46	3.22	0.38	10.6%
City Clerk	7.86	0.43	7.49	0.37	4.7%
City Council	7.68	1.32	7.55	0.13	1.7%
Department of Transportation	23.04	2.43	21.63	1.40	6.1%
Department of Violence Prevention	13.08	0.87	11.94	1.13	8.7%
Department of Workplace and Employment Standard	5.67	0.89	5.99	(0.32)	(5.7)%
Economic and Workforce Development Department	17.02	1.73	16.87	0.15	0.9%
Finance Department	33.46	4.37	31.93	1.54	4.6%
Fire Department	212.60	36.75	207.70	4.90	2.3%
Housing and Community Development Department	2.91	0.17	2.91	—	—%
Human Resources Management Department	9.71	1.59	9.40	0.31	3.2%
Human Services Department	44.50	2.78	44.50	—	— %
Information Technology	18.67	2.70	18.12	0.54	2.9%
Mayor	4.68	0.76	4.35	0.33	7.0%
Non-Departmental and Port	60.09	3.19	57.59	2.50	4.2%
Oakland Animal Services	6.56	0.99	6.17	0.40	6.0%
Oakland Parks and Recreation Department	19.23	2.34	18.66	0.57	2.9%
Oakland Public Library Department	12.32	1.39	12.57	(0.26)	(2.1)%

Department	FY 2023-24 Adjusted Budget	FY 2023-24 Q1 YTD Actuals	FY 2023- 24 Q1 Year-End Estimate	Year-End \$ (Over) / Under Adjusted Budget	Year-End % (Over) / Under Adjusted Budget
Oakland Public Works Department	1.78	0.21	1.85	(0.07)	(3.7)%
Police Commission	8.54	0.92	7.46	1.08	12.7%
Police Department	333.91	69.82	366.24	(32.32)	(9.7)%
Public Ethics Commission	2.35	0.30	2.15	0.20	8.3%
Race and Equity Department	1.48	0.22	1.42	0.06	4.0%
Total	887.48	141.47	903.07	(15.59)	(1.8)%

The City's number of vacancies is a contributing factor to projected expenditure savings in the GPF. At Q1, the GPF's vacancy rate (net positions frozen as part of the FY 2023-24 Adopted Budget), is 22.0% as shown in **Table 10** below. The vacancy rate assumed in the FY 2023-24 Adopted Budget is 8.00% across most City Departments, which is approximately triple the actual vacancy rate reported in Q1.

Table 10: FY 2023-24 Q1 GPF Filled and Vacant Positions (Percent %)

Status as of Q1 FY 2023-2024	Percent (%)
Filled or Encumbered	78.0 %
Vacant	22.0 %

GENERAL PURPOSE FUND FY2023-24 Q1 FUND BALANCE

The City's GPF Fund Balance, net obligations, is projected to end the year at negative \$70.15 million in FY 2023-24. Obligations are reserves required by City Ordinances and the City Charter (mandated emergency & OMERS reserves). **Table 11** shows mandated reserves required by City Ordinances and the City Charter. Overall, the net of these adjustments decreases the estimated FY2023-24 year-end available fund balance from negative \$36.46 million to negative \$70.15 million. The estimated FY 2023-24 available Fund Balance is the amount of unobligated funding available to the City in the GPF.

Table 11: FY 2023-24 Year-End Projected Available GPF Fund Balance

GENERAL PURPOSE FUND (1010)	FY 2023-24 Q1 Projected FYE
Estimated FY 2023-24 Beginning Available Fund Balance	93.19
FY2023-24 Performance	
Revenue	773.57
Expenditures	903.07
FY 2023-24 Operating Surplus / (Deficit)	(129.50)
Unaudited Ending Fund Balance	(36.46)
Obligations Against Ending Fund Balance	(33.84)
Use of Fund Balance in FY 2024-25	(33.84)
Estimated FY 2023-24 Ending Available Fund Balance	(70.15)

Q1 FY2024-24 Non-GPF Funds

Table 12 shows the selected available fund balance and appropriations in the FY 2023-24 Biennial Budget for the non-GPF Funds analyzed in this report. Please note the City's Consolidated Fiscal Policy (CFP) requires the adoption of a balanced budget that limits appropriations to the total of estimated revenues and unallocated fund balances projected to be available at the close of the current fiscal year. The City Administrator shall be responsible for ensuring that the budget proposed to the City Council by the Mayor, adheres to the balanced budget policy.

Table 12: FY 2023-24 Available Fund Balance and Appropriations for Select non-GPF Funds

FUND	FY 2023-24 Unaudited Beginning Balance	FY 2023-24 Revenue Year-End Projections	FY 2023-24 Expenditure Year-End Projections	FY 2024-25 Budgeted Transfer from Fund Balance	FY 2023-24 Estimated Available Ending Balance
Measure HH - Sugar Sweetened Beverage Distribution Tax (SSBT) Fund (1030)	10.76	6.97	14.54	0.29	2.89
Measure BB and Measure F Funds (2215, 2216, 2217, 2218, 2219, 2220)	54.39	39.18	70.75	4.48	18.34
State Transportation (Gas Tax) Funds (2230, 2232)	11.56	20.66	27.89	2.74	1.59
Measure Q - OPR Preservation, Litter Reduction, Homelessness Support Act Fund (2244)	21.78	31.55	42.70	—	10.62
Vacant Property Tax Fund (2270)	1.01	5.36	6.20	0.34	(0.17)
Landscaping & Lighting Assess. District Fund (LLAD) (2310)	—	19.36	16.11	—	3.24
False Alarm Reduction Program Fund (2411)	(3.66)	1.38	1.28	—	(3.56)
Development Service Fund (2415)	122.38	74.38	112.44	32.54	51.78
Measure C - Transient Occupancy Tax (TOT) Surcharge Fund (2419)	1.32	5.69	6.46	—	0.54

FUND	FY 2023-24 Unaudited Beginning Balance	FY 2023-24 Revenue Year-End Projections	FY 2023-24 Expenditure Year-End Projections	FY 2024-25 Budgeted Transfer from Fund Balance	FY 2023-24 Estimated Available Ending Balance
City Facilities Fund (4400)*	1.07	46.80	49.74	—	(1.87)

Summary

FY 2022-23 GPF revenues came in below expenditures by \$54.02 million. Several of the City revenues came in below budget, led by Real Estate Transfer Tax which came in at \$78.05 million, or \$34.15 million under the Adjusted Budget of \$112.20 million. The Adjusted Budget also assumes the use of fund balance in the amount of \$77.77 million to balance the Adopted Budget, plus \$43.02 million to support FY 2021-22 Carryforwards. Expenditure savings are mainly attributable to Citywide vacancies and costs covered by the remainder of one-time federal ARPA aid in the amount of \$68.00 million. The reliance in use of one-time funds to balance the budget is unsustainable and reflected in the anticipated shortfall projected in the GPF for FY2023-24.

The economy has been resilient and City revenues have continued performing well in several categories during the current inflationary period, but there has been a significant negative impact felt by some of the revenue categories more sensitive to current macroeconomic factors such as higher interest rates. The contrast is demonstrated in properties, where higher property valuations netting a 6.6% growth as a whole from FY 2022-23 to FY 2023-24 based on County Property Tax Rolls, have increased to the anticipated Property Tax generated in FY 2023-24, but the negative impact of high interest rates has negatively impacted the transfer market of the properties during the fiscal year. Overall, updated projections estimate a general continual increase in revenues for FY 2023-24 compared to FY 2022-23 but at a slower pace than previously anticipated in the FY 2023-24 Adjusted Budget for some of the key Revenue categories.

Consolidated Fiscal Policy (CFP) Implications

In accordance with CFP, Section C. Use of Excess RETT Revenues, based on this fourth quarter report, there are no excess RETT revenues. In CFP, Section E Use of Unassigned General Purpose Fund Balance, the fourth quarter unaudited GPF ending Fund Balance is included in the Mayor’s Proposed FY23-25 Biennial Budget to balance the projected deficit.

Conclusion

The City has faced tremendous economic challenges since FY 2020-21, but one-time Federal

relief funding from the ARPA of \$188 million prevented the City's fiscal crisis at a time when residents have been especially reliant on City services. The remaining available ARPA funding in the amount of \$68.00 million was spent in FY 2022-23. Despite the fortune of receiving these one-time funds, the City still faces a structural imbalance and projects major shortfalls in the coming years in the GPF and other funds. Macroeconomic trends are placing pressure on expenditures while vacancies in staffing throughout the City are offsetting it, but at the expense of providing necessary services. The City's short-term and long-term fiscal outlook will depend on nimble but cautious management in the current and coming years.

FISCAL IMPACT

This item is for informational purposes only and does not have a direct fiscal impact or cost.

PUBLIC OUTREACH / INTEREST

No outreach was deemed necessary for this informational report beyond the standard City Council agenda noticing procedures.

COORDINATION

This report was prepared in coordination with the Finance Department, the City Administrator's Office and various other departments.

SUSTAINABLE OPPORTUNITIES

Economic: No direct economic opportunities have been identified.

Environmental: No direct environmental impacts have been identified.

Race & Equity: No direct Race & Equity opportunities have been identified in this informational report.

ACTION REQUESTED OF THE CITY COUNCIL

Staff recommends that City Council receive an informational report on the unaudited Fiscal Year (FY) 2022-23 Fourth Quarter (**Q4**) Revenue and Expenditure (R&E) results and year-end

summaries for the General Purpose Fund (GPF, 1010) and select funds and Fiscal Year (FY) 2023-24 First Quarter (**Q1**) Revenue and Expenditure (R&E) Year-End Projections For the General Purpose Fund (GPF, 1010) and Select Funds.

For questions regarding this report, please contact Bradley Johnson, Budget Administrator, at (510) 238-6119.

Respectfully submitted,



Erin Roseman (Nov 20, 2023 17:13 PST)

ERIN ROSEMAN
Director of Finance
Finance Department

Reviewed by:
Bradley Johnson
Budget Administrator

Sherry Jackson
Revenue & Tax Administrator

Prepared by Revenue Management Bureau &
Budget Bureau:
Agaba, Rogers
Dang, Huey
Kirkpatrick, Tiffany
Mariano, Daniel
Maurer, Chuck
Segura, Jose
Soares, Michelle
Stabler, Rina
Urrutia, Kristin

Attachments (3):
A: FY 2022-23 Q4 Detailed Report
B: FY 2023-24 Q1 Detailed Report
C: FY 2024-25 GPF Revenue Projections

Appendixes (2):
A: Consolidated Fiscal Policy
BB: FY2022-23 to FY2023-2 Carryforwards

Special Finance & Management Committee
November 27, 2023

Attachment A: FY 2022-23 Q4 Detailed Report

TABLE OF CONTENTS

The report has the following major sections:

1. General Purpose Fund **Q4** Revenues
2. General Purpose Fund **Q4** Expenditures
3. General Purpose Fund **Q4** Fund Balance
4. Reserves

Summary of FY 2022-23 Q4 GPF Revenues & Expenditures

FY 2022-23 GPF revenues came in below expenditures by \$54.01million at year-end. Several of the City revenues came in below budget, led by Real Estate Transfer Tax which came in at \$78.05 million, or \$34.15 million under the Adjusted Budget of \$112.20 million. The revenue in the FY 2022-23 Adjusted Budget also assumed the use of fund balance in the amount of \$77.77 million to balance budgeted expenditures, plus \$43.02 million to support FY 2021-22 Carryforwards, and a \$68.00 million interfund transfer out of the ARPA Fund (2072) to support expenditures. The adjustment was made, instead, with an expenditure transfer of \$68.00 million out of the GPF and into the ARPA Fund (2072). **Table 1** below provides a summary of the FY 2022-23 Q4 GPF Revenues and Expenditures Budget to Year-End Actuals.

Table 1: Summary of FY 2022-23 Q4 GPF Revenues & Expenditures Budget to Estimated Year-End Actuals (\$ in millions)

	FY 2022-23 Adopted Budget	FY 2022-23 Adjusted Budget	FY 2022-23 Year-End Actuals	Year-End \$ Over / Under Net Adjusted Budget	Year-End % Over / Under Net Adjusted Budget
FY2022-23 Revenues	872.07	919.59	728.43	(191.16)	(20.8)%
FY 2022-23 Expenditures	872.07	919.59	782.44	(137.15)	(14.9)%
Operating (Shortfall) / Surplus	—	—	(54.01)	(54.01)	(5.9)%

I. GENERAL PURPOSE FUND Q4 REVENUES

This section of the report provides an assessment of the City's revenue actual performance of FY 2022-23 as compared to the FY 2022-23 Adjusted Budget. The Adjusted Budget of \$919.59 million assumes \$77.77 million in use of fund balance, in addition to \$43.02 million to support prior year carryforwards, and an interfund transfer from the ARPA Fund (2072) of \$68.00 million which will instead be accounted for with expenditure adjustments between the GPF and the ARPA fund. Net of the use of fund balance and ARPA funding assumed in the Adjusted Budget, the GPF revenues came in at \$728.43 million which is \$2.38 million under the estimated amount of \$730.80 million. Otherwise, the \$728.43 million in actual GPF revenues is \$191.17 million lower compared to the Adjusted Budget of \$919.59 million.

Q4 REVENUE HIGHLIGHTS

Property Tax: The largest revenue source for the City came in at \$281.28 million, which is 5.9% or \$15.79 million, over the Adjusted Budget of \$265.49 million. The increase of \$15.79 million is driven by the overall increase in taxable values of approximately 8.2% and therefore the increase in the amount of Property Tax assessments. The overall increase in taxable value of 8.2% is made-up of prior year transfers of ownership (4.04%) that reflected on the FY 2022-

23 Property Tax rolls, Prop 13 growth (2%), newly developed and occupied commercial property (1.06%), newly developed and occupied residential property (0.64%) and other increases (0.46%).

Business License Tax: The second largest revenue source came in at \$115.38 million, which is 3.1% or \$3.50 million over the FY 2022-23 Adjusted Budget of \$111.88 million. The increase in Business License Tax category is a result of the passage of Measure T in the November 2022 General Election. Measure T changed the business tax rate structure into a progressive, tiered rate system and became effective in the second half of this fiscal year. The projected revenue attributable to Measure T was an increase of approximately \$20.90 million in FY 2022-23. The current year Business Tax revenue, inclusive of the additional revenue from Measure T, came in \$6.81 million short of the \$20.90 million expected from the new Business Tax tiered based structure when compared to the FY 2021-22 year-end total of \$101.29 million.

The most significant factor that contributed to the lower collection of Business Tax in FY 2022-23 was in the reduction of Business Tax rates across all cannabis activities, with the most notable reduction from 8% to 5% for the retail sale of cannabis, which caused the collection of cannabis tax to come in \$5.50 million lower when compared to FY 2021-22. The cannabis industry was deemed essential during the Covid years and enjoyed a significant boost in sale, especially in the calendar year 2020, which was the basis used for the imposition of the cannabis Business Tax in FY 2021-22. As a whole, Oakland's cannabis industry reported an increase of \$98.25 million, or 56.68%, in gross receipts generated in calendar year of 2020 when compared to the pre-Covid calendar year of 2019. Although the industry continued to experience strong activities in 2021, the reported gross receipts dropped by \$26.67 million, or 9.82%, when compared to 2020. Other factors contributed to the lower collection of cannabis business tax in FY 2022-23 include an influx of cannabis businesses for the same pool of customers, a series of burglaries targeting cannabis businesses and multiple large businesses either having gone out of business or experiencing financial difficulty in making payments. This shortage in the cannabis industry was partially offset by the higher Business Tax amounts collected from the utility companies and property rental industries, which were also not affected by Measure T and combined to come in \$4.34 million higher in FY 2022-23 compared to FY 2021-22. After accounting for the non-Measure T industries, the net shortfall that can be attributed to industries that fall under Measure T is approximately \$5.85 million.

Significant factors contributing to the Business Tax shortfall include recent economic conditions, such as the increase commercial vacancy rates, the rise in borrowing interest rate, the decline in personal savings and taxable sales, as well as higher crime rates to local businesses, which are putting downward pressure on Business Tax revenues. New businesses formation in the City have been declining, with 3,451 new Business License applications received between January and September of 2023, compared to 4,632 during the same time-period in the previous year, resulting in a 25% year-over-year decrease for those periods.

Real Estate Transfer Tax (RETT): The third largest revenue source for the City ended the year with the biggest decrease compared to the FY 2022-23 Adjusted Budget, coming in at \$78.05 million which is 30.4% or \$34.15 million under the Adjusted Budget of \$112.20 million. The significant reduction is attributable to rising interest rates that impact the affordability factor and consequently the number of property sales subject to RETT. Since March 2022, the Federal

Reserve has raised interest rates 11 times by a combined total of 5.25% basis points. As a result of the corresponding increase in mortgage rates, the number of properties sold in FY 2022-23 dropped by 37.7%, or 2,225 less properties compared to the number of properties sold in the same period in FY 2021-22. The reduction in properties sold is amplified when comparing the number of higher value properties that sold between \$5 million and \$50 million in value during the fiscal year, which fell 47.6% from 65 in FY2021-22 to 34 in FY2022-23. **Table 2** below compares the RETT Year-Over-Year Growth rate between FY 2021-22 and FY 2022-23, demonstrating a comparable year-over-year drop in both the amounts of gross sales generated, which dropped 39.4%, and volume which dropped 37.7% compared to FY 2021-22.

Table 2: RETT Growth Rate (\$ in millions)

Sale Price	FY 2021-22		FY 2022-23		Year-Over-Year Variance Thru Q3	
	Gross Sales	Volume	Gross Sales	Volume	Gross Sales	Volume
\$300,000 or below	\$65.00	398	\$37.82	229	(41.8)%	(42.5)%
\$300,001 to \$2 Million	\$4,719.02	5,011	\$2,876.83	3,168	(39.0)%	(36.8)%
\$2 million to \$5 Million	\$1,156.53	428	\$674.24	245	(41.7)%	(42.8)%
\$5 - 10 Million	\$260.91	39	\$139.57	20	(46.5)%	(48.7)%
\$10 - 50 Million	\$531.19	26	\$293.32	14	(44.8)%	(46.2)%
\$50.01 - 100 Million	\$194.16	3	\$212.65	3	9.5 %	— %
Over \$100 Million	\$327.50	1	\$163.29	1	(50.1)%	— %
Total	\$ 7,254.31	5,906	\$4,397.71	3,680	(39.4)%	(37.7)%

Sales Tax: The fourth largest revenue source for the City came in at \$66.83 million, which is 6.8% or \$4.23 million over the Adjusted budget of \$62.60 million for FY 2022-23. Based on the data provided by the City's Sales Tax consultant (HDL), the City experienced a net gain of 3.2% in actual "point of sale" receipts change in FY 2022-23 when compared against the prior fiscal year. The gain was mostly driven by a 17.3% year-over-year increase in gains from automobile sales compared to FY 2021-22, a 9.6% increase in sales for restaurants and hotels, an 8.0% increase in sale of building and construction materials, and high gas prices driving a 2.7% Sales Tax increase in fuel and service stations. As a result, Sales Tax ended the year \$4.23 million or 6.7% above the Adjusted Budget of \$62.60 million. **Table 3** below provides a breakdown of Sales Tax by category.

Table 3: Sales Tax Comparison of Major Industry Groups FY2021-22 and FY 2022-23 (\$ in millions)

Category	FY 2021-22	FY 2022-23	Inc/Dec
State/County Pools & Transfers	\$ 12.19	\$ 11.56	(5.1)%
Restaurants & Hotels	\$ 10.18	\$ 11.16	9.6%
Autos & Transportation	\$ 9.05	\$ 10.62	17.3%
Fuel & Service Stations	\$ 7.90	\$ 8.11	2.7%
Building & Construction	\$ 5.85	\$ 6.32	8.0%
Business & Industry	\$ 6.04	\$ 5.99	(0.9)%
Food & Drugs	\$ 5.97	\$ 5.66	(5.2)%
General Consumer Goods	\$ 5.75	\$ 5.51	(4.1)%
Average	\$ 7.87	\$ 8.12	3.2%

Service Charges: The fifth largest revenue source for the City came in at \$54.18 million, which is 3.1% or \$1.71 million under the Adjusted Budget of \$55.89 million. Service charges are primarily parking meter revenue, franchise fees, and other fees, which include fire inspection.

Overall: Actual GPF revenues came in \$2.38 million below the estimated amount of \$730.80 million driven by Real Estate Transfer Tax which came in at \$78.05 million, or \$34.15 million under the FY 2022-23 Adjusted Budget of \$112.20 million. The FY 2022-23 GPF Adjusted Budget of \$919.59 million also assumes one-time revenue sources with the use of fund balance in the amount of \$77.77 million to balance budgeted expenditures, plus \$43.02 million to support Carryforwards, in addition to a \$68.00 million interfund transfer out of the ARPA Fund (2072) to support expenditures. **Table 4** below summarizes the FY2022-23 GPF revenues by category.

Table 4: FY2022-23 Q4 Adopted Budget to Actuals and Year End Estimate (\$ in millions)

Revenue Category	FY 2022-23 Adopted Budget	FY 2022-23 Adjusted Budget	FY 2022-23 Year-End Actuals	Year-End \$ Over / (Under) Adjusted Budget	Year-End % Over / (Under) Adjusted Budget
Property Tax	265.49	265.49	281.28	15.79	5.9 %
Real Estate Transfer Tax	112.20	112.20	78.05	(34.15)	(30.4)%
Business License Tax	111.88	111.88	115.38	3.50	3.1 %
Sales Tax	62.60	62.60	66.83	4.23	6.8 %
Service Charges	55.55	55.89	54.18	(1.71)	(3.1)%
Utility Consumption Tax	54.40	54.40	64.51	10.11	18.6 %
Transient Occupancy Tax	23.99	23.99	20.20	(3.79)	(15.8)%
Fines & Penalties	19.00	19.00	18.85	(0.15)	(0.8)%
Parking Tax	12.39	12.39	12.01	(0.38)	(3.1)%
Licenses & Permits	6.08	6.08	1.04	(5.04)	(83.0)%
Miscellaneous Revenue	0.80	2.92	5.79	2.87	98.2 %
Interfund Transfers	2.91	2.91	2.91	—	— %
Grants & Subsidies	—	0.57	2.42	1.85	N / A
Interest Income	0.48	0.48	4.99	4.51	931.8 %
Subtotal	727.77	730.81	728.43	(2.38)	(0.3)%
Transfers from Fund Balance	76.30	77.77	—	(77.77)	(100.0)%
Interfund Transfer from ARPA Fund (2072)	68.00	68.00	—	(68.00)	(100.0)%
Project Offsets & Carryforwards	—	43.02	—	(43.02)	(100.0)%
Total Revenue	872.07	919.59	728.43	(191.17)	(20.8)%

The effects of persistent high inflation, high gas prices, high interest rates, and decreased consumer confidence continue to affect City revenues. The rise in interest rates will continue to negatively affect Real Estate Transfer Taxes by reducing demand and price of properties on the market. Elevated interest rates also increase the cost of financing a car for prospective buyers and consequently affect the sales of automobiles. Inversely, higher consumer prices cause an increase to Sales Tax per transaction, higher property valuations result in higher Property Taxes, higher cost of utilities result in higher Utility Consumption Tax collected, and higher interest

income on City's investments help to partially offset some of the underperforming categories. For these reasons, the Administration will continue closely monitor economic conditions and the performance of all City funds.

II. GENERAL PURPOSE FUND Q4 EXPENDITURES

GENERAL PURPOSE FUND EXPENDITURE HIGHLIGHTS

Unaudited GPF expenditures ended the year at \$782.44 million, or \$137.15 million under the FY 2022-23 Adjusted Budget of \$919.59 million. After accounting for \$51.36 million of year-end savings that will be carried forward on to FY 2023-24, the FY 2022-23 savings are reduced to \$85.79 million or 9.3% of the FY 2022-23 Adjusted Budget. The majority of the savings are attributable to a transfer in the amount of \$68.00 million of expenditures out of the GPF into the ARPA Fund (2072). Otherwise, GPF expenditures would have ended the year at \$850.44 million, or \$69.15 million lower, compared to the Adjusted Budget of \$919.59 million. The Adjusted Budget also further required a use of fund balance in the amount of \$77.77 million to balance the expenditures as budgeted. This follows a trend in recent years, during which one-time funding was needed in the balancing of the FY 2019-20, FY 2020-21, FY 2021-22, and FY 2022-23 expenditures in the budget by programming CARES dollars (\$36.99 million), ARPA dollars (\$188 million), and use of VSSF (\$14.65 million) for a total of \$239.64 million, which would equal 26% of FY 2022-23 GPF budgeted expenditures.

On March 15th, a partial hiring freeze was implemented for GPF positions to aid in saving current resources in FY 2022-23 for FY 2023-24. The budgeted personnel expenditures also assumed a vacancy factor of 10.25%. This is a savings that is taken up-front in the budget process and is based on the expectation that not all positions will be filled 100% of the time during the course of a fiscal year. The vacancy factor budgeted a savings of \$16.4 million in the GPF for FY 2022-23.

Table 5 reflects the GPF expenditure budget and year-end totals to include transfers of eligible expenditures to the ARPA fund. Factoring in the FY 2022-23 ARPA funding relieves the GPF of year-end expenditures by \$68.00 million. With this reduction, GPF expenditures come in at \$782.44 million, which is \$137.15 million under the Adjusted Budget of \$919.59 million. After accounting for \$51.36 million of savings that will be carried forward to FY 2023-24, the savings are reduced to \$85.79 million or 9.3% under the Adjusted Budget of \$919.59 million.

Table 5: Summary of FY 2022-23 Q4 GPF Expenditures Budget to Actuals (\$ in millions)

	FY 2022-23 Adopted Budget	FY 2022-23 Adjusted Budget	FY 2022-23 Year-End Actuals	FY 2022-23 Year-End (Over) / Under Adjusted Budget	FY 2022-23 to FY2023- 24 Carryforwar ds	Year-End \$ (Over) / Under Adjusted Budget	Year-End % (Over) / Under Adjusted Budget
FY 2022-23 Expenditures	872.0	919.5	782.44	137.15	51.36	85.79	9.3 %

Department Level Spending Trends

Table 6 below reflects department level spending and year-end GPF expenditures, adjusted to reflect the impact of the \$68.00 million in expenditures transferred out to the ARPA Fund. As a result, City-wide GPF departmental expenditure came in below the Adjusted Budget by \$85.77 million. Per the City's Consolidated Fiscal Policy, Departments projected to overspend in the General Purpose Fund by more than one percent (1%), shall bring an informational report to the City Council within 60 days following acceptance of the Revenue & Expenditure report by the City Council. The report shall list the actions the Administration is taking to bring the expenditures into alignment with the budget.

Table 6: Summary of FY 2022-23 GPF Projected Expenditure Variance (\$ in millions)

Department	FY 2022-23 Adopted Budget	FY 2022-23 Adjusted Budget	FY 2022-23 Year-End Actuals	FY 2022-23 to FY2023-24 Carryforwards	Year-End \$ (Over) / Under Adjusted Budget	Year-End % (Over) / Under Adjusted Budget
Capital Improvement Projects	3.44	4.64	2.84	1.69	0.11	2.4 %
City Administrator	9.90	10.24	8.59	0.91	0.74	7.2 %
City Attorney	21.04	22.45	19.38	1.65	1.43	6.4 %
City Auditor	3.12	3.12	2.14	0.29	0.68	21.9 %
City Clerk	10.37	11.52	8.15	0.00	3.36	29.2 %
City Council	7.32	7.42	6.51	0.39	0.51	6.9 %
Department of Transportation	22.69	24.82	21.63	2.08	1.11	4.5 %
Department of Violence Prevention	13.57	18.42	15.31	2.29	0.82	4.5 %
Department of Workplace and Employment Standard	5.96	6.32	3.79	1.36	1.18	18.6 %
Economic and Workforce Development Department	16.46	21.97	14.81	5.83	1.33	6.0 %
Finance Department	28.92	30.18	22.96	3.00	4.21	13.9 %
Fire Department	179.82	186.03	178.17	12.38	(4.52)	(2.4)%
Housing and Community Development Department	2.18	2.68	2.08	2.67	(2.08)	(77.7)%

Department	FY 2022-23 Adopted Budget	FY 2022-23 Adjusted Budget	FY 2022-23 Year-End Actuals	FY 2022-23 to FY2023-24 Carryforwards	Year-End \$ (Over) / Under Adjusted Budget	Year-End % (Over) / Under Adjusted Budget
Human Resources Management Department	8.72	8.60	8.69	0.11	(0.20)	(2.3)%
Human Services	51.54	51.76	44.20	(0.44)	8.00	15.5 %
Information Technology Department	19.40	19.97	6.34	1.65	1.98	9.9 %
Mayor	4.54	4.37	3.67	0.06	0.64	14.7 %
Non-Departmental and Port	77.13	88.45	72.63	6.26	9.55	10.8 %
Oakland Animal Services	6.16	6.27	5.20	0.11	0.97	15.5 %
Oakland Parks and Recreation Department	21.98	22.45	20.21	0.93	1.31	5.8 %
Oakland Public Library Department	14.44	14.44	13.53	0.00	0.91	6.3 %
Oakland Public Works Department	2.26	5.35	4.63	0.60	0.13	2.3 %
Police Commission	8.19	8.20	4.88	0.57	2.74	33.5 %
Police Department	329.67	336.34	279.75	6.68	49.92	14.8 %
Public Ethics Commission	1.81	1.96	1.27	0.10	0.59	30.2 %
Race and Equity	1.46	1.62	0.98	0.19	0.45	27.7 %
Subtotal	872.09	919.59	782.44	51.36	85.77	9.3 %
OPD Portion Transferred to ARPA Fund	—	—	68.00	—	(68.00)	N / A
Total	872.07	919.59	850.44	51.36	69.15	7.5 %

The following section details Q4 GPF savings or overspending by Department, as compared to the FY 2022-23 Adjusted Budget.

Capital Improvement Program (CIP)

The Capital Improvement Program has savings of \$0.11 million, or 2.4% of their \$4.64 million budget.

City Administrator (CAO)

The City Administrator's Office has savings of \$0.74 million, or 7% of their \$10.24 million budget, due to vacancies. In the General Purpose Fund, CAO has a vacancy rate of 22%, with nine vacant positions.

City Attorney (OCA)

The City Attorney has savings of \$1.43 million, or 6% of their \$22.45 million budget, due to vacancies. In the General Purpose Fund, OCA has a vacancy rate of 19%, with 12 vacant positions.

City Auditor

The City Auditor has savings of \$0.68 million, or 22% of their \$3.12 million budget, due to vacancies. In the General Purpose Fund, City Auditor has a vacancy rate of 27%, with 3 vacant positions. Furthermore, there is a \$350,000 savings in O&M.

City Clerk

The Office of the City Clerk has savings of \$3.36 million, or 29% of their \$11.52 million budget, due to vacancies. In the General Purpose Fund, City Clerk has a vacancy rate of 27%, with 4 vacant positions.

City Council

The City Council has savings of \$0.51 million, or 7% of their budget, due to vacancies. In the General Purpose Fund, City Council has a vacancy rate of 3%, with 1 vacant position.

Department of Transportation (DOT)

The Department of Transportation has savings of \$1.11 million, or 4% of their \$24.82 million budget due to vacancies. In the General Purpose Fund, DOT has a vacancy rate of 41%, with 45 vacant positions.

Department of Violence Prevention (DVP)

The Department of Violence Prevention has savings of \$0.82 million or 4% of their \$18.42 million budget, due to vacancies. In the General Purpose Fund, DVP has a vacancy rate of 41%, with 7 vacant positions.

Department of Workplace & Employment Standards (DWES)

The Department of Workplace & Employment Standards has savings of \$1.18 million, or 19% of their \$6.32 million budget, due to vacancies. In the General Purpose Fund, DWES has a vacancy rate of 32%, with 6 vacant positions.

Economic & Workforce Development (EWD)

Economic & Workforce Development has savings of \$1.33 million, or 6% of their \$21.97 million budget, due to vacancies. In the General Purpose Fund, EWD has a vacancy rate of 34%, with 11 vacant positions.

Finance Department

The Finance Department has savings of \$4.21 million, or 14% of their \$30.18 million budget, due to vacancies. In the General Purpose Fund, Finance has a vacancy rate of 16%, with 19 vacant positions.

Fire Department

The Oakland Fire Department has overspending of \$4.52 million, or 2% of their \$186.03 million budget. In the General Purpose Fund, Fire has a vacancy rate of 21%, with 132 vacant positions which results in savings in the amount of \$13.35 million. However, these estimated savings from the vacancies are offset by \$18.77 million in over-time overspending resulting in a net personnel year-end projected overspend in the amount of \$5.42 million.

Housing & Community Development (HCD)

Housing & Community Development has overspending of \$2.08 million, or 78% of their \$2.68 million budget. HCD spent \$1.92 million of the General Purpose Fund in emergency funding related to Coliseum Connections and winter storms, which the department is seeking reimbursement from the Federal Emergency Management Agency (FEMA).

Human Resources Management (HRM)

Human Resources Management has an overage of \$0.20 million, or 2% of their \$8.60 million budget, due to overspending in personnel. In the General Purpose Fund, HRM has a vacancy rate of 17%, with 7 vacant positions.

Human Services Department (HSD)

Human Services Department has a savings of \$8.00 million, or 15% of their \$51.76 million budget, due to vacancies. In the General Purpose Fund, HSD has a vacancy rate of 30%, with 20 vacant positions. Furthermore, there is a projected \$1.9 million in savings in O&M in the General Purpose Fund for HSD primarily due to funding for homeless prevention/services costs that have only been partially spent this fiscal year.

Information Technology (ITD)

The Information Technology Department has savings of \$1.98 million, or 10% of their \$19.97 million budget, due to vacancies. In the General Purpose Fund, ITD has a vacancy rate of 17%, with 9 vacant positions.

Mayor's Office

The Mayor's Office has savings of \$0.64 million, or 15% of their \$4.37 million budget, due to vacancies. In the General Purpose Fund, Mayor's Office has a vacancy rate of 9%, with 1 vacant position.

Non-Departmental

Non-Departmental has savings of \$9.55 million, or 11% of the \$88.45 million budget, due to savings authorized by Resolution 89377 C.M.S. to cover the increased cost of MOU labor agreements. The actual cost is projected to be lower than budgeted due to the current number of citywide vacancies. These savings are partially offset by under-recovery in central service overhead. Furthermore, there is a \$3.6 million in savings in O&M in the General Purpose Fund for Non-Departmental primarily due to funding for long-term liability and insurance claim costs that have been unspent this fiscal year.

Oakland Animal Services

The Department of Animal Services has savings of \$0.97 million, or 16% of their \$6.27 million budget, due to vacancies. In the General Purpose Fund, Animal Services has a vacancy rate of 32%, with 11 vacant positions. Furthermore, there is a \$310,000 in savings in O&M.

Oakland Parks, Recreation and Youth Development (OPRYD)

Oakland Parks, Recreation and Youth Development has savings of \$1.31 million, or 6% of their \$22.45 million budget, due to vacancies. In the General Purpose Fund, OPRYD has a vacancy rate of 12%, with 29 vacant positions.

Oakland Public Library (OPL)

Oakland Public Library has savings of \$0.91 million, or 6% of their \$14.44 million budget, due to vacancies. In the General Purpose Fund, OPL has a vacancy rate of 20%, with 12 vacant positions. Furthermore, there is a \$190,000 savings in O&M.

Oakland Public Works (OPW)

Oakland Public Works has savings of \$0.13 million, or 2% of their \$5.35 million budget, due to vacancies. In the General Purpose Fund, OPL has a vacancy rate of 33%, with 1 vacant position.

Police Commission

The Police Commission has savings of \$2.74 million, or 33% of their \$8.20 million budget, due to vacancies. In the General Purpose Fund, Police Commission has a vacancy rate of 50%, with 15 vacant positions. Furthermore, there is a \$780,000 savings in O&M.

Police Department

The Police Department has savings of \$49.92 million, or 15% of their \$336.34 million budget. The savings is primarily due to \$68.00 million in OPD expenditures being transferred to the ARPA fund. Without this transfer, OPD would have overspent by \$11.40 million, or 3.4% of their budget. The overspending in overtime derives from OPD implementing a 30-day crime plan to reduce violent crime in the city of Oakland in Q1. This plan required overtime by sworn personnel. In Q2, the Department implemented and extended plans for a Holiday Safety Strategy, which required more officers to be present on city streets, business districts, and tourist areas. In Q3, the OPD's objective was to reduce violent crime. This plan required overtime by sworn personnel and increased spending in the Homicide Section, District Areas 1 and 3, and the Violent Crime Operation Center (VCOC). As a result of this crime plan, OPD recovered more than 100 firearms and made 140 arrests of violent individuals. The objective to reduce violent crime carried into Q4, which required overtime by sworn personnel and increased spending in the Special Operations Division, Areas 1 and 3, the Training Division, the Violent Crime Operation Center (VCOC), and the Homicide Section. For additional details please refer to the Public Safety Cost Analysis section. In the General Purpose Fund, Police has a vacancy rate of 15%, with 159 vacant positions.

Public Ethics Commission (PEC)

The Public Ethics Commission has savings of \$0.59 million, or 30% of their \$1.96 million budget, due to savings in personnel.

Race & Equity

The Department of Race & Equity has savings of \$0.45 million, which is 28% of their \$1.62 million budget, due to vacancies. In the General Purpose Fund, Race & Equity has a vacancy rate of 20%, with 1 vacant position.

Public Safety Costs & Analysis

Table 7 below shows the personnel expenditures, including overtime, for Public Safety in the GPF. Once all other personnel costs are accounted for, Oakland Police Department currently shows year-end personnel budget to be overspent by \$9.82 million and Oakland Fire Department currently shows year-end budget to be overspent by \$5.42 million in the General Purpose Fund. Details are provided on **Table 7** below.

Table 7: FY 2022-23 Public Safety GPF Personnel Expenditures (\$ in millions)

Department	FY 2022-23 Adjusted Budget	FY 2022-23 Year End Actuals	Year-End \$ (Over) / Under Budget	Year-End % Over / Under Budget
Police Department**				
<i>Overtime (OT)</i>	30.90	51.16	(20.26)	(65.6)%
<i>Reimbursable OT (Special Events, etc.)</i>		(3.53)	3.53	
<i>All Other Personnel (non-OT)</i>	252.38	216.02	26.56	10.5 %
OPD Total Personnel	283.28	263.66	9.82	3.5 %
Fire Department				
<i>Overtime (OT)</i>	11.19	29.96	(18.77)	(167.8)%
<i>All Other Personnel (non-OT)</i>	143.28	129.85	13.35	9.3 %
OFD Total Personnel	154.47	159.80	(5.42)	(3.5)%

As shown on **Table 7** above, OPD was budgeted \$30.90 million for overtime exceeded the budgeted amount by \$20.26 million for a year-end total of \$51.16 million. In the table below, are the top six organizations in OPD where overspending has occurred most outlined in **Table 8**.

Table 8: FY 2022-23 OPD Top 6 Organizations in Overtime Expenditures (\$ in millions)

Top 5 Organizations in OPD for Overtime	FY 2022-23 Adjusted Budget	FY 2022-23 Year-End Actuals	Year-End \$ (Over) / Under Budget	Year-End % (Over) / Under Budget
Special Operations	5.29	10.13	(4.84)	(91)%
District Area 1	2.51	9.01	(6.50)	(259)%
District Area 3	2.45	4.35	(1.90)	(78)%
Training Division	0.05	2.96	(2.91)	(5820)%
Violent Crime Operations Center	0.05	2.16	(2.11)	(4220)%
Homicide	0.46	2.25	(1.79)	(389)%
Grand Total	10.81	30.86	(20.05)	(185)%

During the fourth quarter of FY 2022-23, the Department's objective was to reduce violent crime. This plan required overtime by sworn personnel and increased spending in the Special Operations Division, Areas 1 and 3, the Training Division, the Violent Crime Operation Center (VCOC), and the Homicide Section.

The Special Operations Division (SOD) is responsible for special enforcement overtime, which involves special events requiring sworn officers to assist with public safety. Although SOD spent \$10.13 million in overtime, the Department received \$4.9 million in reimbursable overtime. Thus, total overtime spending for SOD was \$5.2 million.

Patrol overtime allocation, which includes Area 1 and Area 3, is determined by the Watch Commanders and is based on crime analysis data and information obtained from weekly crime meetings. Specific locations and tasks are not predetermined; however, the goal is to reduce shootings, robberies, and other violent crimes.

Several patrol areas experienced significant overtime expenditures, which included the following:

Violence Suppression: High crime rates in certain areas led to increased spending on violence suppression, specifically in Area 1 and Area 3. This included intensified operations in the Little Saigon Area, International Boulevard, Acorn, Ghost Town, and Campbell Village, areas known for incidents of shootings and homicides.

Lake Merritt Weekend Overtime: To manage weekend activities, overtime funds were designated for additional officers to be deployed in the Lake Merritt area. However, before this allocation, overtime squads were necessary to maintain peace and order due to the influx of activity in this area, which included loud music, illegal vendors, sideshows, and occasional violent incidents.

Human Trafficking Operations: Regular overtime operations were conducted in Area 3, Beat 19, which is notorious for Human Trafficking. This overtime involved multiple squads of officers, including supervisors and commanders.

China Town and Wood Street: Increased deployment of officers was required in Area 1 due to a 47% increase in robberies, which included the China Town area. In April 2023, the Encampment Management Team closed the 1707 Wood Street Encampment. This operation required numerous officers daily over three weeks, some of whom were on overtime.

Training: Despite the Training Division's commitment to excellence, challenges persist. Instructors must spend time on remedial training, which necessitates 10-20 extra hours of personalized instruction per recruit, contributing to an increase in overtime. The current staffing situation necessitates balancing multiple academy classes, leading to additional overtime under these constraints while adhering to Peace Officer Standards and Training (POST) oversight ratios.

Homicide: The Homicide Section is currently investigating 103 homicide cases and approximately 700 unexplained deaths. The unit also follows up on cases from 2021 and 2022 while preparing for and attending court. The Homicide Section is faced with staffing challenges, which have resulted in overtime usage so that the quality of investigations is not compromised.

Lastly, the City's cybersecurity incident on February 8, 2023, impacted various Internal Affairs Division IT systems and databases, including the Vision system. The inaccessibility of the Vision system caused a backlog of Internal Affairs cases, which has continued today, and has required Sergeants and Lieutenants department wide to be assigned Division-Level Investigations (DLI). Much of the work related to these DLIs is completed on overtime.

The Oakland Fire Department was budgeted \$11.19 million for overtime and exceeded the budgeted amount by \$18.77 million for a year-end total of \$29.96 million. For all other personnel, OFD was budgeted \$143.28 million and under spent the budgeted amount by \$13.35 million for a year-end total of \$129.85 million. This results in a total over spending of \$5.42 million by the department in the General Purpose Fund. A contributing factor for the overspending as was the increased vacancy rate assumed in the FY 2022-23 Budget, which increased from 4.0% to 10.25%. This resulted in over \$8.0 million less for budgeted FTE than if the vacancy discount rate had remained at 4.0% for sworn FTE. Fire's overtime budget has also been affected by staff out due to injury, staff out due to Covid-19, staff pulled to serve as instructors in the academy, and extreme weather events which has made it difficult for Fire to maintain its minimum staffing levels. A historical analysis of Fire's budget is shown in **Table 9** below.

Table 9: Year-Over-Year Comparison of Public Safety GPF Personnel Expenditures (\$ in millions)

Police Department					
Overtime (OT)	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY2022-23
Adjusted Budget	14.05	16.56	15.39	33.36	30.90
Actuals (FY23)	36.36	35.07	29.18	34.35	51.16
(Over)/Under	(22.31)	(18.51)	(13.79)	(0.99)	(20.26)
All Other Personnel (non-OT)	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY2022-23
Adjusted Budget	211.35	232.95	239.29	245.01	252.38
Actuals (FY23)	212.68	242.01	244.23	234.29	225.82
(Over)/Under	(1.33)	(9.06)	(4.94)	10.71	26.56
Total Personnel	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY2022-23
Adjusted Budget	225.40	249.51	254.68	278.37	283.28
Actuals (FY23)	249.04	277.08	273.41	264.27	273.45
(Over)/Under	(23.64)	(27.57)	(18.73)	14.09	9.82
Fire Department					
Overtime (OT)	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY2022-23
Adjusted Budget	3.34	2.37	4.22	4.22	11.19
Actuals (FY23)	19.65	20.63	24.22	29.83	29.96
(Over)/Under	(16.31)	(18.26)	(20.00)	(10.00)	(18.77)
All Other Personnel (non-OT)	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY2022-23
Adjusted Budget	128.90	142.70	144.73	144.73	143.28
Actuals (FY23)	117.84	123.59	126.99	119.50	129.93
(Over)/Under	11.06	19.11	17.74	12.94	13.35
Total Personnel	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY2022-23
Adjusted Budget	132.24	145.07	148.95	152.27	154.47
Actuals (FY23)	137.49	144.22	151.21	149.33	159.89
(Over)/Under	(5.25)	0.85	(2.26)	2.94	(5.42)

Historical Police Overtime

As Table 9 above shows, Police has overspent its overtime budget on each of the prior 4 years shown. In FY 2018-19, Police's total overtime overspending amounted to being \$22.31 million over their budget, in FY 2019-20 it was \$18.51 million over budget, in FY 2020-21 police personnel overspending was \$13.79 million over budget. FY 2021-22 overspent in overtime by \$0.99 million but there was a savings of \$14.09 million in personnel costs overall since higher attrition rates led to salary savings due to vacancies. The savings were despite rising salary and benefit costs from the City's

contract-mandated COLA increase to sworn employees. In FY 2022-23, Police overspent its Personnel budget by \$9.82 million at year-end due to overspending in Overtime in the amount of \$20.26 million.

In FY 2019-20, the Police spent \$15.62 million in Special Enforcement overtime, which accounted for 37.98% of the total overtime for that year. Of this \$15.62 million, police coverage of demonstrations and protests accounted for \$2.63 million, sideshows enforcement accounted for \$1.54 million, patrol covered \$1.35 million, and Uptown walking patrol accounted for \$1.11 million. To meet the FY 2020-21 midyear reductions, the Police Department began to curtail its Special Enforcement overtime in January of 2021, which dropped to \$11.9 million for FY 2020-21. In comparison to FY 2019-20, police coverage of demonstrations and protests dropped to \$0.95 million, sideshows enforcement decreased to \$1.11 million, patrol was reduced to \$0.70 million, and the Uptown walking patrol became \$0.34 million.

A significant portion of Police's personnel policies are mandated from the Negotiated Settlement Agreement (NSA), which therefore also impacts the Police Department's overtime use. Of pertinence, two of NSA mandates on Police have particular impact on patrol overtime. The first is that a patrol sergeant may not supervise more than eight officers. The second is that Police cannot use acting sergeants in patrol. Taken together, a significant amount of overtime is generated because Police must have five regular permanent (not temporary acting) sergeants in patrol for every shift to supervise the minimum of 35 officers. The NSA requires the City to therefore expend a portion of its overtime for "backfill" and "extension of shift" overtime to meet this mandate.

The work of the Reimagining Public Safety Task Force and continued public dialogue around police spending initiated the Police Department in undergoing an overhaul of its budgeting for personnel costs, including and especially overtime use, during the FY 2021-23 Biennial Budget.

As a part of the FY 2021-23 Biennial Budget process, the Police Department provided for the first time a detailed breakdown of its overtime allocations and limited or eliminated several categories for FY 2021-22 and FY2022-23. In an effort to realign OPD service levels, there was a careful assignment of available personnel to units and sub-unit for each sworn and professional staffing positions. A new staffing plan was created which primarily focused on sworn police officers' assignments based on current service level demands in the City of Oakland.

Please refer to the Police Department's Q4 Overtime Report for additional details.

Historical Fire Overtime

Overspending in overtime continues to be an issue for Fire. As Table 9 above shows, Fire's overtime went over its budgeted amount by \$16.31 million in FY 2018-19, \$18.26 million in FY 2019-20, \$20.00 million in FY 2020-21, \$10.00 million in FY 2021-22, and \$18.77 million in FY 2022-23. This overtime overspending has been mostly offset with savings in all other personnel (non-OT) pay over the years. The savings in FY2022-23 of \$13.35 million reduce the overall personnel overspending in the GPF to \$5.42 million.

The Fire Department's overtime use is due to three main causes: their staff vacancy level with unfilled positions, their compliance with the Local 55 MOU for minimum staffing provisions, and significant number of personnel out on long-term industrial leave (work related injuries). In previous years a lack of academies created vacancies that needed to be filled with personnel working overtime. However, during this time frame, the department hosted two (2) academies which required the department to pull personnel from their regularly scheduled shifts in the fire house to serve as instructors in the academy cadre, and whereby creating vacancies in the fire house which needed to be filled at the overtime rate.

The department has been able to balance their overtime use with salary savings across their total personnel budget from the number of vacancies they currently have. At this point, due to Local 55 MOU, most Fire's overtime is used to backfill required Fire Suppression minimum service levels. Since FY 2020-21, the increase in services due to the COVID-19 pandemic resulted in the highest level of overtime Fire has had in recent years. What also contributes to Fire's higher use of overtime is that a higher level of sworn staff is on paid disability leave, which has forced the department to utilize overtime to backfill. Fire has been managing it in part through its overall vacancy savings.

III. GENERAL PURPOSE FUND - FUND BALANCE

The City's GPF Fund Balance, net obligations, is projected to end the year at negative \$26.60 million in FY 2022-23. Obligations are reserves required by City Ordinances and the City Charter (mandated emergency & OMERS reserves). Note that \$10.80 million of the mandated FY 2022-23 emergency reserves is included in the projected year-end expenditures in **Table 10** below (as a committed transfer to the designated reserve GPF Emergency Reserve Fund (1011)).

Table 10 below shows mandated reserves required by City Ordinances and the City Charter (mandated emergency & OMERS reserves) totaling \$119.78 million, decreasing the estimated FY 2022-23 year-end available fund balance from \$93.18 million to negative \$26.60 million. The estimated FY 2022-23 available Fund Balance is the amount of unobligated funding available to the City in the GPF.

Table 10: FY 2022-23 Year-End Available GPF Fund Balance

GENERAL PURPOSE FUND (1010)	FY 2022-23 Year-End Totals
Estimated FY 2022-23 Beginning Available Fund Balance	147.20
FY2022-23 Performance	
Revenue	728.43
Expenditures	782.44
FY 2022-23 Operating Surplus / (Deficit)	(54.01)
Unaudited Ending Fund Balance	93.18
Obligations Against Ending Fund Balance	(119.78)
OMERS Reserves (Reso. No. 85098 C.M.S)	(2.36)
COPS Grant Match (Reso No. 89482 C.M.S)	(2.10)
Use of Fund Balance in FY 2023-25	(63.96)
Carryforwards on to FY 2023-24	(51.36)
Estimated FY 2022-23 Ending Available Fund Balance	\$ (26.60)

IV. RESERVES

On December 9, 2014, Council Ordinance No. 13279 amended the City's Consolidated Fiscal Policies to include designated reserves for both the Vital Services Stabilization Fund and for the acceleration of long-term obligations, in addition to the mandated 7.5% GPF Emergency Reserve (refer to the attached Appendix: [City of Oakland Consolidated Fiscal Policy](#), Section I, Part C: Use of Excess Real Estate Transfer Tax. It is important to note that while these balances are designated each fiscal year, reserve appropriations adopted in subsequent fiscal years may include any prior year true-ups.

Emergency Reserve

The City's GPF Emergency Reserve, calculated by multiplying 7.5% by the FY 2022-23 Adopted Budget amount of \$872.07 million, is reserved and funded at \$65.41 million. The reserve is approximate to one month of FY 2022-23 Adopted Budget of \$872.07 million in the GPF. This reserve will be held in Fund 1011 as directed by Council in Resolution 88717 C.M.S. The reserve requirement, pursuant to the CFP has been met.

However, the emergency reserve policy level of 7.5% is inadequate to sustain city services in an economic downturn as evidenced by the events of the last 2 years. The recommended policy level is 16.7% or two months of operating expenditures. This recommended level is supported by best practices outlined by the Government Finance Officers Association (GFOA). Additionally, this recommended level can be witnessed in the levels of funding needed in the balancing of the City's Budget since FY 2019-20 budget by programming CARES dollars (\$36.99 million), ARPA dollars (\$188.00 million) and use of VSSF (\$14.65 million) for a total of \$239.64 million. Finally, the [City Auditor's Financial Condition for Fiscal Years 2012-13 through FY 2019-20 Report](#) cites the need for additional reserves to bolster the city's financial standing.

Vital Services Stabilization Fund

The Vital Services Stabilization Fund (VSSF) was established in 2014 by City Council after the Great Recession to serve as the City's "Rainy Day" fund. Per the Consolidated Fiscal Policy, 25% of excess RETT revenue is intended to go into the VSSF. The beginning balance in FY 2022-23 for the VSSF is \$2.58 million, after accounting for the FY 2022-23 GPF budgeted transfer of \$7.69 million, the balance is \$10.27 million. The target funding level per the City's Consolidated Fiscal Policy is \$130.81 million, or 15% of the GPF revenues. The FY 2022-23 ending available balance was assumed in its entirety in the FY 2023-24 Adopted Budget to balance expenditures as the City Council declared that the City is experiencing a severe financial event and state of extreme fiscal necessity. **Table 11** below shows the estimated FY 2022-23 year-end reserve balances.

Table 11: FY 2022-23 Q2 Reserve Balances (\$ in millions)

Description	FY 2022-23 Beginning Balances	FYE Estimated 2022-2023 Balances	Balance Assumed as Part of the FY 2023-24 Adopted Budget	FYE 2022-2023 Estimated Available Balances
Mandated Emergency Reserves FY 2022-23*	54.61	65.41	—	65.41
Vital Services Stabilization Fund	2.58	10.27	10.27	—
OMERS Reserves (Reso. No. 85098 C.M.S.)	2.36	2.36	—	2.36
Total Reserves	59.55	78.04	10.27	67.77

**The 7.5% GPF reserve is not a cumulative balance*

V. SELECTED Q4 NON-GPF

This section of the **Q4** report contains additional analysis on selected non-GPF funds. For additional fund descriptions, please visit <https://stories.opengov.com/oaklandca/published/R-0eckHLWBJ>.

This **Q4** report discusses selected funds that are of special interest to the City because the revenue comes from a special tax or local measure, or because of the particular revenue or expenditure restrictions.

For these funds, the revenue tables below will show the adopted budget, the revenue received for the fund through **Q4** and the projected budget. The expenditure tables in this section compares the FY 2022-23 Adjusted Budget to FY 2022-23 year-end expenditure actuals for these funds.

The fund balance tables compare the FY 2021-22 audited ending fund balance to the FY 2022-23 estimated ending fund balance for these funds. Please note that some of the fund tables below show a budgeted transfer from fund balance. These amounts represent either approved obligated carryforward from the prior year or dollars designated to balance the Adopted Budget.

All other funds are summarized in Table 76.

Measure HH - Sugar Sweetened Beverage Distribution Tax (SSBT) Fund (1030)

Measure HH - SSBT Fund (1030) is a City of Oakland ballot initiative approved by voters on November 8, 2016, that established a general tax of one cent per fluid ounce on the sugar sweetened beverage products. The tax is imposed upon the first non-exempt distribution of sugar-sweetened beverage products in the City. While this revenue is not restricted by State statute, City Council has elected to restrict it by policy and separate it into its own fund because the primary purpose of the tax is to raise revenue to support programs designed to discourage sugar consumption and to reduce the growing burden of obesity and non-communicable diseases.

The measure formed a nine-member Community Advisory Board, appointed by the Mayor, and approved by City Council. The Board is responsible for:

1. Making recommendations to City Council on use of funding/programs that will reduce the health consequences from consuming sugar-sweetened beverages (final allocations are still determined by City Council).
2. Publishing an annual report regarding the implementation of the Board's recommendations and the impact on the use of these funds.

Revenues - This revenue source has continued to decline at a rate of about 10% each year since its inception in FY 2017-2018. The FY 2022-23 \$16.25 million Adjusted Budget assumes \$1.16 million in use of fund balance to balance the Adopted Budget and \$8.17 million to support carryforward expenditures. Year-end revenues came in at \$7.34 million, which is 54.8% or \$8.91 million under the Adjusted Budget of \$16.25 million. The actual Measure HH Tax came in at \$7.06 million which is 2.2% or \$0.15 million under the \$6.91 million estimated in the FY 2022-23 Adjusted Budget.

Table 12: FY 2022-23 Measure HH (SSBT) Fund Revenues (\$ in millions)

Revenue Category	FY 2022-23 Adopted Budget	FY 2022-23 Adjusted Budget	FY 2022-23 Year-End Actuals	Year-End \$ Over / (Under) Adjusted Budget	Year-End % Over / (Under) Adjusted Budget
Project Offsets & Carryforwards	—	8.17	—	(8.17)	(100.0)%
Local Tax	6.91	6.91	7.06	0.15	2.2 %
Transfers from Fund Balance	1.16	1.16	—	(1.16)	(100.0)%
Interest Income	—	—	0.24	0.24	— %
Miscellaneous Revenue	—	—	0.03	0.03	— %
Total Revenue	8.08	16.25	7.34	(8.91)	(54.8)%

**The adjusted budget includes Council Budget Amendments and Carryforwards*

Expenditures - The FY 2022-23 year-end expenditures are \$5.51 million, which is a savings of \$10.74 million, compared to the adjusted budget of \$16.25 million. Out of these savings, \$9.09 million will be carried forward on to FY2023-24 as commitments against projects that have not been spent. These carryforwards are largely due to grants that were executed late in the fiscal year and thus these grants will be expensed in FY 2023-24. A large portion of the remaining savings are attributed to vacancies resulting in savings of \$0.82 million or 38.0% of their Personnel budget.

Table 13: FY 2022-23 Measure HH (SSBT) Fund Expenditures (\$ in millions)

Agency / Department	FY 2022-23 Adopted Budget	FY 2022-23 Adjusted Budget	FY 2022-23 Year - End Actuals	Year-End \$ (Over) / Under Adjusted Budget	Year-End % (Over) / Under Adjusted Budget
Capital Improvement Projects	—	2.28	0.21	2.08	90.9 %
City Administrator	0.23	0.34	0.22	0.12	35.0 %
Economic and Workforce Development Department	0.40	0.45	0.26	0.18	41.3 %
Finance Department	0.33	0.33	0.25	0.08	25.0 %
Human Services Department	3.59	8.80	1.70	7.10	80.7 %
Non-Departmental and Port	0.50	0.50	—	0.50	100.0 %
Oakland Parks and Recreation Department	3.03	3.23	2.71	0.52	16.2 %
Oakland Public Library Department	—	0.12	0.01	0.11	89.4 %
Oakland Public Works Department	—	0.20	0.15	0.05	23.0 %
Total	8.08	16.25	5.51	10.74	66.1 %

**The adjusted budget includes Council Budget Amendments and Carryforwards*

Fund Balance - FY 2022-23 revenue ended the year at \$7.34 million. Expenditures ended the year at \$5.51 million. The FY 2023-24 Adopted Budget assumed a budgeted contribution from fund balance in the amount of \$0.59 million. Preliminary recommendations for carryforward from FY 2022-23 to FY 2023-24 have been authorized in the amount of \$9.09 million. There is a budgeted transfer from fund balance in FY 2023-24 in the amount of \$0.59 million to balance expenditures. As a result, the estimated ending fund balance in the Measure HH (SSBT) Fund (1030) decreased from \$8.93 million to \$1.08 million.

Table 14: Measure HH (SSBT) Fund Year-End Available Fund Balance (\$ in millions)

MEASURE HH SSBT (1030)	FY 2022-23 Year-End Actuals
Beginning Fund Balance - Audited	\$ 8.93
Revenue	7.34
Expenditures	5.51
Estimated Current Year Surplus/(Shortfall)	1.83
Subtotal Fund Balance	10.76
Use of Fund Balance in FY 2023-24	
Budgeted Transfer from Fund Balance	0.59
Preliminary FY 2022-23 to FY 2023-24 Carryforward	9.09
Estimated Ending Fund Balance	1.08

Self-Insurance Liability Fund (1100)

The Self-Insurance Liability Fund (1100) receives contributions from the General Purpose Fund and select funds to cover costs associated with liability claims and settlements, insurance premiums, outside legal services, and court costs. Projecting these costs, particularly the settlements, are difficult as they are driven by being sued sporadically and with varying settlement values. Additionally, Insurance costs continue to increase over time due to market factors within the national insurance environment. Fixes will be in arrears as the negative balances must be trued up.

Revenues - The FY 2022-23 \$64.48 million Adjusted Budget assumes \$0.57 million in use of fund balance to support carryforward expenditures. Year-end revenues came in at \$70.40 million, which is 9.2% or \$5.93 million over the Adjusted Budget of \$64.48 million due to settlement revenue ending the year higher than estimated.

Table 15: FY 2022-23 Self-Insurance Liability Fund Revenues (\$ in millions)

Revenue Category	FY 2022-23 Adopted Budget	FY 2022-23 Adjusted Budget	FY 2022-23 Year-End Actuals	Year-End \$ Over / (Under) Adjusted Budget	Year-End % Over / (Under) Adjusted Budget
Interfund Transfers	63.90	63.90	63.90	—	— %
Project Offsets &	—	0.57	—	(0.57)	(100.0)%
Interest Income	—	—	0.21	0.21	N / A
Miscellaneous Revenue	—	—	6.29	6.29	N / A
Total Revenue	63.90	64.48	70.40	5.93	9.2 %

**The adjusted budget includes Council Budget Amendments and Carryforwards*

Expenditures - FY 2022-23 year-end expenditures are \$37.25 million, which is a savings of \$27.22 million, compared to the adjusted budget of \$64.48 million. The savings are attributable to a contribution to fund balance budgeted as an expenditure in the amount of \$17.27 million. The savings is primarily due to lower settlement claims payments this year. Out of these savings, \$0.41 million will be carried forward on to FY2023-24 as commitments against projects that have not been spent.

Table 16: FY 2022-23 Self-Insurance Liability Fund Expenditures (\$ in millions)

Agency / Department	FY 2022-23 Adopted Budget	FY 2022-23 Adjusted Budget	FY 2022-23 Year-End Actuals	Year-End \$ (Over) / Under Adjusted Budget	Year-End % (Over) / Under Adjusted Budget
Non-Departmental and Port	48.91	48.91	33.84	15.07	N / A
Police Department	4.97	4.97	0.92	4.04	30.8 %
Oakland Public Works Department	4.64	4.64	0.26	4.37	30.8 %
City Attorney	2.86	3.43	2.19	1.24	36.2 %
Fire Department	1.93	1.93	0.03	1.91	98.6 %
Oakland Parks and Recreation Department	0.59	0.59	—	0.59	100.0 %
Total Expenditures	63.90	64.48	37.25	27.22	42.2 %

**The adjusted budget includes Council Budget Amendments and Carryforwards*

Fund Balance - FY 2022-23 revenue ended the year at \$70.40 million. Expenditures ended the year at \$37.25 million. Preliminary recommendations for carryforward from FY 2022-23 to FY 2023-24 have been authorized in the amount of \$0.41 million. As a result of the operating surplus of \$33.15 million, the fund balance in the Self-Insurance Liability Fund (1100) increased from negative \$1.74 million in FY 2021-22 to \$31.41 million in FY 2022-23.

Table 17: FY 2022-23 Self-Insurance Liability Fund Year-End Available Fund Balance (\$ in millions)

SELF-INSURANCE LIABILITY FUND (1100)	FY 2022-23 Year-End Actuals
Beginning Fund Balance - Audited	\$ (1.74)
Revenue	70.40
Expenditures	37.25
Estimated Current Year Surplus/(Shortfall)	33.15
Subtotal Fund Balance	31.41
Use of Fund Balance in FY 2023-24	
Budgeted Transfer from Fund Balance	—
Preliminary FY 2022-23 to FY 2023-24 Carryforward	0.41
Estimated Ending Fund Balance	30.99

Recycling Program Fund (1710)

The Recycling Program Fund (1710) collects revenues from a special surcharge on refuse collection bills to cover costs associated to the City's recycling program and related activities.

Revenues - The FY 2022-23 \$7.40 million Adjusted Budget assumes \$0.04 million in use of fund balance to balance the Adopted Budget and \$0.90 million to support carryforward expenditures. Year-end revenues came in at \$5.84 million, which is 21.0% or \$1.55 million under the Adjusted Budget of \$7.40 million. The actual Recycling Program Service Charges came in at \$4.41 million which is 13.2% or \$0.67 million under the \$5.08 million estimated in the FY 2022-23 Adjusted Budget.

Table 18: FY 2022-23 Recycling Program Fund Revenues (\$ in millions)

Revenue Category	FY 2022-23 Adopted Budget	FY 2022-23 Adjusted Budget	FY 2022-23 Year-End Actuals	Year-End \$ Over / (Under) Adjusted Budget	Year-End % Over / (Under) Adjusted Budget
Service Charges	5.08	5.08	4.41	(0.67)	(13.2)%
Grants & Subsidies	1.37	1.37	1.30	(0.07)	(5.1)%
Project Offsets & Carryforwards	—	0.90	—	(0.90)	(100.0)%
Transfers from Fund Balance	0.04	0.04	—	(0.04)	(100.0)%
Fines & Penalties	—	—	0.02	0.02	N / A
Interest Income	—	—	0.10	0.10	N / A
Miscellaneous Revenue	—	—	0.02	0.02	N / A
Total Revenue	6.49	7.40	5.84	(1.55)	(21.0)%

**The adjusted budget includes Council Budget Amendments and Carryforwards*

Expenditures - FY 2022-23 year-end expenditures came in at \$5.25 million, which is a savings of \$2.14 million, compared to the adjusted budget of \$7.40 million. The savings is primarily due to underspending in personnel costs. Out of these savings, \$0.93 million will be carried forward on to FY2023-24 as commitments against projects that have not been spent. The remaining savings are mainly attributed to vacancies resulting in savings of \$0.83 million or 17.7% of their Personnel budget.

Table 19: FY 2022-23 Recycling Program Fund Expenditures (\$ in millions)

Agency / Department	FY 2022-23 Adopted Budget	FY 2022-23 Adjusted Budget	FY 2022-23 Year-End Actuals	Year-End \$ (Over) / Under Adjusted Budget	Year-End % (Over) / Under Adjusted Budget
City Administrator	0.34	0.34	0.25	0.09	26.5 %
Economic and Workforce Development Department	0.02	0.02	0.01	0.01	46.1 %
Fire Department	0.05	0.05	(0.03)	0.08	168.1 %
Oakland Public Works Department	6.09	6.99	5.03	1.96	28.1 %
Total Expenditures	6.49	7.40	5.25	2.14	29.0 %

**The adjusted budget includes Council Budget Amendments and Carryforwards*

Fund Balance - FY 2022-23 revenue ended the year at \$5.84 million. Expenditures ended the year at \$5.25 million. Preliminary recommendations for carryforward from FY 2022-23 to FY 2023-24 have been authorized in the amount of \$0.93 million. As a result, the fund balance in the Recycling Program Fund (1710) decreased from \$3.56 million in FY 2021-22 to \$3.22 million in FY 2022-23.

Table 20: FY 2022-23 Recycling Program Fund Year-End Available Fund Balance (\$ in millions)

RECYCLING PROGRAM FUND (1710)	FY 2022-23 Year-End Actuals
Beginning Fund Balance - Audited	\$ 3.56
Revenue	5.84
Expenditures	5.25
Estimated Current Year Surplus/(Shortfall)	0.59
Subtotal Fund Balance	4.15
Use of Fund Balance in FY 2023-24	
Budgeted Transfer from Fund Balance	—
Preliminary FY 2022-23 to FY 2023-24 Carryforward	0.93
Estimated Ending Fund Balance	3.22

Comprehensive Clean-Up Fund (1720)

The Comprehensive Clean-Up Fund (1720) collects revenues from a special surcharge on refuse collection bills to cover costs associated to illegal dumping enforcement, street sweeping, custodial services, and other clean-up activities.

Revenues - The FY 2022-23 \$28.04 million Adjusted Budget assumes \$3.66 million in use of fund balance to balance the Adopted Budget and \$0.27 million to support carryforward expenditures. Year-end revenues came in at \$24.24 million, which is 13.7% or \$3.80 million under the Adjusted Budget of \$28.04 million. The actual service charges in the Comprehensive Clean Up Fund came in at the FY 2022-23 Adjusted Budget of \$24.09 million.

Table 21: FY 2022-23 Comprehensive Clean-Up Fund Revenues (\$ in millions)

Revenue Category	FY 2022-23 Adopted Budget	FY 2022-23 Adjusted Budget	FY 2022-23 Year-End Actuals	Year-End \$ Over / (Under) Adjusted Budget	Year-End % Over / (Under) Adjusted Budget
Service Charges	24.09	24.09	24.09	—	— %
Transfers from Fund Balance	3.66	3.66	—	(3.66)	(100.0)%
Project Offsets & Carryforwards	—	0.27	—	(0.27)	(100.0)%
Fines & Penalties	0.02	0.02	0.02	—	(14.6)%
Interest Income	—	—	0.06	0.06	N / A
Miscellaneous Revenue	—	—	0.06	0.06	N / A
Total Revenue	27.77	28.04	24.24	(3.80)	(13.7)%

**The Adjusted Budget includes Council Budget Amendments and Carryforwards*

Expenditures - FY 2022-23 year-end expenditures came in at \$26.94 million, which is a savings of \$1.10 million, compared to the Adjusted Budget of \$28.04 million. The savings is primarily due to underspending in personnel costs.

Table 22: FY 2022-23 Comprehensive Clean-Up Fund Expenditures (\$ in millions)

Agency / Department	FY 2022-23 Adopted Budget	FY 2022-23 Adjusted Budget	FY 2022-23 Year-End Actuals	Year-End \$ (Over) / Under Adjusted Budget	Year-End % (Over) / Under Adjusted Budget
City Administrator	0.10	0.10	0.01	0.09	94.4 %
Fire Department	0.05	0.07	0.06	—	6.5 %
Non-Departmental and Port	0.08	0.08	—	0.08	100.0 %
Oakland Public Works Department	27.54	27.80	26.88	0.92	3.3 %
Total Expenditures	27.77	28.04	26.94	1.10	3.9 %

**The adjusted budget includes Council Budget Amendments and Carryforwards*

Fund Balance - FY 2022-23 revenue ended the year at \$24.24 million. Expenditures ended the year at \$26.94 million. Preliminary recommendations for carryforward from FY 2022-23 to FY 2023-24 have been authorized in the amount of \$1.00 million. As a result, the fund balance in the Comprehensive Clean-Up Fund (1720) decreased from \$3.64 million in FY 2021-22 to negative \$0.39 million in FY 2022-23.

**Table 23: FY 2022-23 Comprehensive Clean-Up Fund Year-End Fund Balance
 (\$ in millions)**

COMPREHENSIVE CLEAN-UP FUND (1720)	FY 2022-23 Year-End Actuals
Beginning Fund Balance - Audited	\$ 3.64
Revenue	24.24
Expenditures	26.94
Estimated Current Year Surplus/(Shortfall)	(2.71)
Subtotal Fund Balance	0.94
Use of Fund Balance in FY 2023-24	
Budgeted Transfer from Fund Balance	0.33
Preliminary FY 2022-23 to FY 2023-24 Carryforward	1.00
Estimated Ending Fund Balance	(0.39)

Multipurpose Reserve Fund (1750)

The Multi-Purpose Reserve Fund (1750) collects fees from City-owned off-street parking facilities, and other revenues at Council discretion. The off-street parking facilities revenue is not derived from a special, restricted revenue source, it is restricted by Council policy to use for parking facility construction and operation. All other revenue may be spent at Council discretion.

Revenues - The FY 2022-23 Adjusted Budget assumes the use of fund balance in the amount of \$0.02 million to support budgeted expenditures and \$0.67 million to support FY 2021-22 Carryforwards. Year-end revenues came in at \$7.15 million, which is 40.9% or \$4.49 million under the Adjusted Budget of \$11.63 million, The actual service charges in the Multi-Purpose Reserve Fund came in at \$7.06 million which is 28.9% or \$2.87 million under the \$9.93 million estimated in the FY 2022-23 Adjusted Budget due to demand for parking garages remaining low.

Table 24: FY 2022-23 Multipurpose Reserve Fund Revenues (\$ in millions)

Revenue Category	FY 2022-23 Adopted Budget	FY 2022-23 Adjusted Budget	FY 2022-23 Year-End Actuals	Year-End \$ Over / (Under) Adjusted Budget	Year-End % Over / (Under) Adjusted Budget
Service Charges	9.93	9.93	7.06	(2.87)	(28.9)%
Miscellaneous Revenue	1.01	1.01	0.19	(0.82)	(80.9)%
Project Offsets & Carryforwards	—	0.67	—	(0.67)	(100.0)%
Transfers from Fund	0.02	0.02	—	(0.02)	(100.0)%
Fines & Penalties	—	—	0.01	0.01	N / A
Interest Income	—	—	(0.12)	(0.12)	N / A
Total Revenue	10.96	11.63	7.15	(4.49)	(40.9)%

**The adjusted budget includes Council Budget Amendments and Carryforwards*

Expenditures - FY 2022-23 year-end expenditures are \$9.40 million, which is a savings of \$2.23 million, when compared to the adjusted budget of \$11.63 million. Out of these savings, \$0.17 million will be carried forward on to FY 2023-24 as commitments against projects that have not been spent. The Adjusted Budget assumed a negative fund repayment in the amount of \$1.02 million. The remaining savings are mainly attributed to vacancies resulting in savings of \$0.62 million or 36.1% of their Personnel budget.

Table 25: FY 2022-23 Multipurpose Reserve Fund Expenditures (\$ in millions)

Agency / Department	FY 2022-23 Adopted Budget	FY 2022-23 Adjusted Budget	FY 2022-23 Year-End Actuals	Year-End \$ (Over) / Under Adjusted Budget	Year-End % (Over) / Under Adjusted Budget
Capital Improvement Projects	—	0.03	—	0.03	100.0 %
City Administrator	0.11	0.11	0.07	0.04	34.3 %
Department of Transportation	7.76	8.14	6.32	1.82	22.4 %
Economic and Workforce Development Department	0.01	0.01	—	0.01	100.0 %
Finance Department	0.18	0.43	0.11	0.33	75.4 %
Non-Departmental and Port	2.90	2.90	2.90	—	— %
Total Expenditures	10.96	11.63	9.40	2.23	19.2 %

**The adjusted budget includes Council Budget Amendments and Carryforwards*

Fund Balance - FY 2022-23 revenue ended the year at \$7.15 million. Expenditures ended the year at \$9.40 million. Preliminary recommendations for carryforward from FY 2022-23 to FY 2023-24 have been authorized in the amount of \$0.17 million. As a result, the fund balance in the Multipurpose Reserve Fund (1750) increased from negative \$3.87 million in FY 2021-22 to negative \$6.28 million in FY 2022-23.

Table 26: FY 2022-23 Multipurpose Reserve Fund Year-End Available Fund Balance (\$ in millions)

MULTIPURPOSE RESERVE FUND (1750)	FY 2022-23 Year-End Actuals
Beginning Fund Balance - Audited	(3.87)
Revenue	7.15
Expenditures	9.40
Estimated Current Year Surplus/(Shortfall)	(2.25)
Subtotal Fund Balance	(6.12)
Use of Fund Balance in FY 2023-24	
Budgeted Transfer from Fund Balance	—
Preliminary FY 2022-23 to FY 2023-24 Carryforward	0.17
Estimated Ending Fund Balance	(6.28)

OPRCA Self Sustaining Revolving Fund (1820)

The OPRCA Self Sustaining Revolving Fund (1820) is a fee-based fund that supports Oakland Parks, Recreation and Youth Development's (OPRYD) recreation, cultural arts, science, sports, and aquatics programs for families in Oakland. Revenues in this fund have been significantly impacted by COVID-19 which decreased the availability of provided services.

Revenues - The FY 2022-23 \$11.20 million Adjusted Budget assumes the use of fund balance in the amount of \$0.24 million to support carryforward expenditures. Year-end revenues came in at \$11.51 million, which is 2.8% or \$0.31 million over the Adjusted Budget of \$11.20 million. The actual service charges for the OPRCA came in at \$6.12 million which is 7.4% or \$0.42 million over the \$5.70 million estimated in the FY 2022-23 Adjusted Budget.

Table 27: FY 2022-23 OPRCA Self Sustaining Revolving Fund Revenues (\$ in millions)

Revenue Category	FY 2022-23 Adopted Budget	FY 2022-23 Adjusted Budget	FY 2022-23 Year-End Actuals	Year-End \$ Over / (Under) Adjusted Budget	Year-End % Over / (Under) Adjusted Budget
Service Charges	5.70	5.70	6.12	0.42	7.4%
Interfund Transfers	5.20	5.20	5.20	—	— %
Project Offsets	—	0.24	—	(0.24)	(100.0)%
Miscellaneous Revenue	0.01	0.03	0.03	—	(4.3)%
Interest Income	0.03	0.03	0.15	0.13	504.3%
Fines & Penalties	0.01	0.01	—	(0.01)	(67.1)%
Total Revenue	10.94	11.20	11.51	0.31	2.8%

*The adjusted budget includes Council Budget Amendments and Carryforwards

Expenditures - FY 2022-23 year-end expenditures are \$8.76 million, which is a savings of \$2.44 million, when compared to the adjusted budget of \$11.20 million. Out of these savings, \$0.21 million will be carried forward on to FY2023-24 as commitments against projects that have not been spent. The remaining savings are mainly attributed to vacancies resulting in savings of \$2.02 million or 20.4% of their Personnel budget.

Table 28: FY 2022-23 OPRCA Self Sustaining Revolving Fund Expenditures (\$ in millions)

Agency / Department	FY 2022-23 Adopted Budget	FY 2022-23 Adjusted Budget	FY 2022-23 Year-End Actuals	Year-End \$ (Over) / Under Adjusted Budget	Year-End % (Over) / Under Adjusted Budget
Non-Departmental and Port	0.05	0.05	—	0.05	100.0 %
Oakland Parks and Recreation Department	10.90	11.16	8.76	2.39	21.5 %
Total Expenditures	10.94	11.20	8.76	2.44	21.8 %

*The adjusted budget includes Council Budget Amendments and Carryforwards

Fund Balance - FY 2022-23 revenue ended the year at \$11.51 million. Expenditures ended the year at \$8.76 million. The FY 2023-24 Adopted Budget assumed a budgeted contribution from fund balance in the amount of \$6.31 million. Preliminary recommendations for carryforward from FY 2022-23 to FY 2023-24 have been authorized in the amount of \$0.21 million. As a result, the fund balance in the OPRCA Self Sustaining Revolving Fund (1820) decreased from \$3.76 million in FY 2021-22 to negative \$0.01 million in FY 2022-23.

Table 29: FY 2022-23 OPRCA Self Sustaining Revolving Fund Year-End Available Fund Balance (\$ in millions)

OPRCA SELF SUSTAINING REVOLVING FUND (1820)	FY 2022-23 Year-End Actuals
Beginning Fund Balance - Audited	\$ 3.76
Revenue	11.51
Expenditures	8.76
Estimated Current Year Surplus/(Shortfall)	2.75
Subtotal Fund Balance	6.51
Use of Fund Balance in FY 2023-24	
Budgeted Transfer from Fund Balance	6.31
Preliminary FY 2022-23 to FY 2023-24 Carryforward	0.21
Estimated Ending Fund Balance	(0.01)

Affordable Housing Fund (1870)

The Affordable Housing Trust Fund (1870) receives revenue from jobs/housing impact fees, affordable housing impact fees, fines and penalties, and redevelopment dissolution funds from the County's Real Property Tax Trust Fund (RPTTF). RPTTF is an unrestricted property tax revenue source collected by the County, however, City Council has chosen to restrict 25% of its value for uses related to affordable housing. Fund 1870 revenues are then provided as loans and grants for the development of rental and owner-occupied affordable housing within the City.

Revenues - The FY 2022-23 \$66.81 million Adjusted Budget assumes \$8.42 million in use of fund balance to balance the Adopted Budget and \$41.85 million to support carryforward expenditures. Year-end revenues came in at \$18.71 million, which is 72.0% or \$48.09 million under the Adjusted Budget of \$66.81 million. The actual Property Tax total for the Affordable Housing Fund came in at \$12.61 million which is 5.3% or \$0.70 million under the \$13.31 million estimated in the FY 2022-23 Adjusted Budget.

Table 30: FY 2022-23 Affordable Housing Fund (1870) Revenues (\$ in millions)

Revenue Category	FY 2022-23 Adopted Budget	FY 2022-23 Adjusted Budget	FY 2022-23 Year-End Actuals	Year-End \$ Over / (Under) Adjusted Budget	Year-End % Over / (Under) Adjusted Budget
Project Offsets &	—	41.85	—	(41.85)	(100.0)%
Property Tax	13.31	13.31	12.61	(0.70)	(5.3)%
Transfers from Fund	8.42	8.42	—	(8.42)	(100.0)%
Service Charges	3.22	3.22	4.52	1.29	40.1 %
Interest Income	—	—	1.33	1.33	N / A
Miscellaneous Revenue	—	—	0.26	0.26	N / A
Total Revenue	24.95	66.81	18.71	(48.09)	(72.0)%

**The adjusted budget includes Council Budget Amendments and Carryforwards*

Expenditures - FY 2022-23 year-end expenditures came in at \$11.22 million, which is a savings of \$55.59 million, when compared to the adjusted budget of \$66.81 million. Out of these savings, \$54.78 million will be carried forward on to FY 2023-24 as commitments against capital and other projects that have not been spent. The remaining savings are mainly attributed to vacancies resulting in savings of \$1.10 million or 18.0% of their Personnel budget.

Table 31: FY 2022-23 Affordable Housing Fund (1870) Expenditures (\$ in millions)

Agency / Department	FY 2022-23 Adopted Budget	FY 2022-23 Adjusted Budget	FY 2022-23 Year-End Actuals	Year-End \$ (Over) / Under Adjusted Budget	Year-End % (Over) / Under Adjusted Budget
City Administrator	0.24	0.24	0.26	(0.02)	(10.2)%
City Attorney	0.20	0.20	0.20	(0.01)	(2.6)%
Finance Department	0.42	0.42	0.41	0.01	1.6 %
Housing and Community Development Department	23.86	65.52	10.17	55.35	84.5 %
Human Resources Management Department	0.14	0.14	0.13	0.01	3.7 %
Planning and Building Department	0.10	0.30	0.04	0.25	85.9 %
Total Expenditures	24.95	66.81	11.22	55.59	83.2 %

**The adjusted budget includes Council Budget Amendments and Carryforwards*

Fund Balance - FY 2022-23 revenue ended the year at \$18.71 million. Expenditures ended the year at \$11.22 million. The FY 2023-24 Adopted Budget assumed a budgeted contribution from fund balance in the amount of \$2.76 million. Preliminary recommendations for carryforward from FY 2022-23 to FY 2023-24 have been authorized in the amount of \$54.78 million. As a result,

the fund balance in the Affordable Housing Trust Fund (1870) decreased from \$49.40 million in FY 2021-22 to \$19.29 million in FY 2022-23.

Table 32: FY 2022-23 Affordable Housing Trust Fund Balance (\$ in millions)

AFFORDABLE HOUSING TRUST FUND (1870)	FY 2022-23 Year-End Actuals
Beginning Fund Balance - Audited	\$ 49.40
Revenue	18.71
Expenditures	11.22
Estimated Current Year Surplus/(Shortfall)	7.50
Subtotal Fund Balance	56.89
Use of Fund Balance in FY 2023-24	
Budgeted Transfer from Fund Balance	2.76
Preliminary FY 2022-23 to FY 2023-24 Carryforward	34.84
Estimated Ending Fund Balance	19.29

Measures BB & F Funds (2215, 2217, 2218, 2219, 2220)

Measure BB and F Funds are administered by the Alameda County Transportation Commission (Alameda CTC) which manages the following three local fund sources:

1. Measure BB, passed by voters in November 2014, authorized collection of the initial half-cent transportation sales tax by the Board of Equalization. Collection began on April 1, 2015 and will extend through March 31, 2022. The full one-cent sales tax authorized by Measure BB will begin April 1, 2022 and will extend through March 31, 2045. Starting in July 2015, Alameda CTC began making monthly direct local distribution payments to local jurisdictions and transit agencies, per the 2014 Transportation Expenditure Plan, for the following programs: local streets and roads (including county bridges), bicycle and pedestrian, transit, and paratransit.
2. Measure F, approved by voters in November 2010, authorizes the collection of \$10 per year per vehicle registration fee to fund the Local Road Improvement & Repair Program and other congestion relief, transportation technology, and pedestrian/bicyclist safety programs in Alameda County.

Revenues - Year-end revenues came in at \$37.88 million, which is 66.3% or \$35.15 million under the FY 2022-23 Adjusted Budget of \$73.03 million. The Adjusted Budget assumes \$19.80 million in use of fund balance to balance the Adopted Budget and \$19.99 million to support carryforward expenditures. The actual Sales Tax for Measure BB came in at \$34.74 million which is 11.0% or \$3.43 million Over \$31.31 million estimated in the FY 2022-23 Adjusted

Budget due to sales tax outperforming estimates in the Auto, Hospitality, and Construction industries in particular.

Table 33: FY 2022-23 Measure BB & F Fund Revenues (\$ in millions)

Revenue Category	FY 2022-23 Adopted Budget	FY 2022-23 Adjusted Budget	FY 2022-23 Year-End Actuals	Year-End \$ Over / (Under) Adjusted Budget	Year-End % Over / (Under) Adjusted Budget
Sales Tax	31.31	31.31	34.74	3.43	11.0 %
Project Offsets & Carryforwards	—	19.99	—	(19.99)	(100.0)%
Transfers from Fund	19.80	19.80	—	(19.80)	(100.0)%
Grants & Subsidies	1.81	1.81	—	(1.81)	(100.0)%
Service Charges	0.12	0.12	0.13	0.01	12.8 %
Interest Income	—	—	1.16	1.16	N / A
Miscellaneous	—	—	1.84	1.84	N / A
Total Revenue	53.04	73.03	37.88	(35.15)	(66.3)%

**The adjusted budget includes Council Budget Amendments and Carryforwards*

Expenditures - FY 2022-23 year-end expenditures came in at \$26.95 million, which is a savings of \$46.08 million, compared to the adjusted budget of \$73.03 million. Out of these savings, \$35.70 million will be carried forward on to FY2023-24 as commitments against projects that have not been spent. The remaining savings are mainly attributed to vacancies resulting in savings of \$7.43 million or 29.1% of their Personnel budget.

Table 34: FY 2022-23 Measure BB/F Funds Expenditures (\$ in millions)

Agency / Department	FY 2022-23 Adopted Budget	FY 2022-23 Adjusted Budget	FY 2022-23 Year-End Actuals	Year-End \$ (Over) / Under Adjusted Budget	Year-End % (Over) / Under Adjusted Budget
Capital Improvement Projects	16.31	30.57	3.56	27.01	88.4 %
City Administrator	0.34	0.29	0.25	0.04	13.8 %
City Attorney	0.05	0.05	0.04	0.01	24.7 %
Department of Transportation	31.35	33.40	18.11	15.29	45.8 %
Finance Department	0.10	0.10	0.10	0.01	6.4 %
Human Services Department	3.45	5.99	3.00	2.99	49.9 %
Mayor	0.23	0.23	0.23	—	1.7 %
Non-Departmental and Port	0.09	0.43	0.17	0.26	60.1 %
Oakland Public Works Department	1.13	1.96	1.49	0.47	24.2 %
Total Expenditures	53.04	73.03	26.95	46.08	63.1 %

**The adjusted budget includes Council Budget Amendments and Carryforwards*

Fund Balance - FY 2022-23 revenue ended the year at \$37.88 million. Expenditures ended the year at \$26.95 million. The FY 2023-24 Adopted Budget assumed a budgeted contribution from fund balance in the amount of \$1.70 million. Preliminary recommendations for carryforward from FY 2022-23 to FY 2023-24 have been authorized in the amount of \$1.28 million. As a result, the estimated available fund balance in the Measure BB and Measure F Funds (2215, 2217, 2218, 2219, 2220) increased from \$43.46 million in FY 2021-22 to \$51.41 million FY 2022-23.

Table 35: FY 2022-23 Measure BB/F Funds Year-End Available Fund Balance (\$ in millions)

Measure BB and Measure F Funds (2215, 2216, 2217, 2218, 2219, 2220)	FY 2022-23 Year-End Actuals
Beginning Fund Balance - Audited	\$ 43.46
Revenue	37.88
Expenditures	26.95
Estimated Current Year Surplus/(Shortfall)	10.93
Subtotal Fund Balance	54.39
Use of Fund Balance in FY 2023-24	
Budgeted Transfer from Fund Balance	1.70
Preliminary FY 2022-23 to FY 2023-24 Carryforward	1.28
Estimated Ending Fund Balance	51.41

State Transportation Gas Tax Funds (2230, 2232)

The State of California imposes a per-gallon excise tax on gasoline and diesel fuel, sales taxes on gasoline and diesel fuel, and registration taxes on motor vehicles with allocations dedicated to transportation purposes. The local (city and county) portions of these allocations flow through the Highway Users Tax Account (HUTA) into the Gasoline Tax Fund (2230) and the Road Maintenance and Rehabilitation Account (RMRA) (Fund 2232), which allocates much of the revenue from the Road Repair and Accountability Act of 2017.

Revenues - The FY 2022-23 \$30.39 million Adjusted Budget assumes \$5.21 million in use of fund balance to balance the Adopted Budget and \$2.59 million to support FY 2021-22 carryforwards. Year-end revenues came in at \$20.61 million, which is 35.2% or \$9.77 million under the Adjusted Budget of \$30.39 million. The actual Gas Tax came in at \$16.78 million which is 25.2% or \$5.66 million under the \$22.44 million estimated in the FY 2022-23 Adjusted Budget and \$2.08 million lower compared to the FY2021-22 year-end total of \$18.86 million. Petroleum prices are resetting from extraordinary 2022 highs and the fuel-service stations category dropped. Within this group, jet fuel sales continued to shrink as pilot shortages put

fewer planes in the air which lowered consumption demand according to HDL's California Consensus Forecast.

Table 36: FY 2022-23 State Transportation Gas Tax Fund Revenues (\$ in millions)

Revenue Category	FY 2022-23 Adopted Budget	FY 2022-23 Adjusted Budget	FY 2022-23 Year-End Actuals	Year-End \$ Over / (Under) Adjusted Budget	Year-End % Over / (Under) Adjusted Budget
Gas Tax	22.44	22.44	16.78	(5.66)	(25.2)%
Transfers from Fund Balance	5.21	5.21	—	(5.21)	(100.0)%
Project Offsets & Grants & Subsidies	—	2.59	—	(2.59)	(100.0)%
Service Charges	0.14	0.14	—	(0.14)	(100.0)%
Miscellaneous	0.01	0.01	—	(0.01)	(100.0)%
Interest Income	—	—	3.56	3.55	217373.8 %
Interest Income	—	—	0.28	0.28	N / A
Total Revenue	27.80	30.39	20.61	(9.77)	(35.2)%

*The adjusted budget includes Council Budget Amendments and Carryforwards

Expenditures - FY 2022-23 year-end expenditures came in at \$17.03 million, which is a savings of \$13.35 million when compared to the Adjusted Budget of \$30.39 million. Out of these savings, \$6.45 million will be carried forward on to FY2023-24 as commitments against projects that have not been spent. The remaining savings are mainly attributed to vacancies resulting in savings of \$5.40 million or 34.8% of their Personnel budget.

Table 37: FY 2022-23 State Transportation Funds Gas Tax Expenditures (\$ in millions)

Agency / Department	FY 2022-23 Adopted Budget	FY 2022-23 Adjusted Budget	FY 2022-23 Year-End Actuals	Year-End \$ (Over) / Under Adjusted Budget	Year-End % (Over) / Under Adjusted Budget
Capital Improvement Projects	1.01	2.30	0.02	2.28	99.1 %
City Administrator	0.16	0.18	0.12	0.06	35.2 %
Department of Transportation	26.50	27.75	16.87	10.88	39.2 %
Economic and Workforce Development Department	—	0.01	—	0.01	100.0 %
Finance Department	0.08	0.08	—	0.08	100.0 %
Non-Departmental and Port	0.04	0.04	—	0.04	100.0 %
Oakland Public Works Department	—	0.02	0.03	(0.01)	(37.1)%
Total Expenditures	27.80	30.39	17.03	13.35	43.9 %

*The adjusted budget includes Council Budget Amendments and Carryforwards

Fund Balance - FY 2022-23 revenue ended the year at \$20.61 million. Expenditures ended the year at \$17.03 million. The FY 2023-24 Adopted Budget assumed a budgeted contribution from fund balance in the amount \$8.48 million. Preliminary recommendations for carryforward from FY 2022-23 to FY 2023-24 have been authorized in the amount of \$6.45 million. As a result, the projected available fund balance in the State Transportation Gas Tax Funds (2230, 2232) decreased from \$7.99 million in FY 2021-22 to negative \$3.37 million in FY 2022-23.

Table 38: FY 2022-23 State Transportation Funds Year-End Available Fund Balance (\$ in millions)

State Transportation (Gas Tax) Funds (2230, 2232)	FY 2022-23 Year-End Actuals
Beginning Fund Balance - Audited	\$ 7.99
Revenue	20.61
Expenditures	17.03
Estimated Current Year Surplus/(Shortfall)	3.58
Subtotal Fund Balance	11.56
Use of Fund Balance in FY 2023-24	
Budgeted Transfer from Fund Balance	8.48
Preliminary FY 2022-23 to FY 2023-24 Carryforward	6.45
Estimated Ending Fund Balance	(3.37)

Measure Q - OPR Preservation, Litter Reduction, Homelessness Support Act Fund (2244)

Measure Q, the 2020 Oakland Parks and Recreation, Preservation, Litter Reduction, and Homelessness Support Act Fund (2244), is a City of Oakland ballot initiative approved by voters on March 3, 2020 that established an annual special parcel tax for 20 years. This measure, which passed by more than a two-thirds majority, imposes a special parcel tax for the purpose of raising revenue to provide services for parks, landscape maintenance, and recreational services; to address homelessness and enable unsheltered and unhoused residents to access temporary shelters, transitional, supportive, and permanent housing; and to address water quality and litter reduction, including the maintenance and cleaning of stormwater trash collection systems.

Revenues - The FY 2022-23 \$44.92 million Adjusted Budget assumes \$15.93 million in use of fund balance to support carryforward expenditures. Year-end revenues came in at \$29.62 million, which is 52.8% or \$15.30 million under the Adjusted Budget of \$44.92 million. The actual Measure Q Tax came in at \$29.03 million which is 0.1% or \$0.04 million over the \$28.99 million estimated in the FY 2022-23 Adjusted Budget.

Table 39: FY 2022-23 Preservation, Litter Reduction, Homelessness Support Act Fund

Revenues (\$ in millions)

Revenue Category	FY 2022-23 Adopted Budget	FY 2022-23 Adjusted Budget	FY 2022-23 Year-End Actuals	Year-End \$ Over / (Under) Adjusted Budget	Year-End % Over / (Under) Adjusted Budget
Local Tax	28.99	28.99	29.03	0.04	0.1 %
Project Offsets &	—	15.93	—	(15.93)	(100.0)%
Interest Income	—	—	0.52	0.52	N / A
Miscellaneous Revenue	—	—	0.07	0.07	N / A
Total Revenue	28.99	44.92	29.62	(15.30)	(52.8)%

**The adjusted budget includes Council Budget Amendments and Carryforwards*

Expenditures - FY 2022-23 year-end expenditures came in at \$24.25 million, which is a savings of \$20.67 million when compared to the adjusted budget of \$44.92 million. Out of these savings, \$14.14 million will be carried forward on to FY 2023-24 as commitments against projects that have not been spent. The remaining savings are mainly attributed to vacancies resulting in savings of \$4.75 million or 26.8% of their Personnel budget.

Table 40: FY 2022-23 Measure Q - OPR Preservation, Litter Reduction, Homelessness Support Act Fund Expenditures (\$ in millions)

Agency / Department	FY 2022-23 Adopted Budget	FY 2022-23 Adjusted Budget	FY 2022-23 Year-End Actuals	Year-End \$ (Over) / Under Adjusted Budget	Year-End % (Over) / Under Adjusted Budget
Capital Improvement Projects	—	1.12	0.15	0.97	86.6 %
City Administrator	1.64	5.40	0.39	5.01	92.7 %
Finance Department	0.08	0.08	0.01	0.07	92.1 %
Human Services Department	6.55	10.12	5.97	4.15	41.0 %
Non-Departmental and Port	0.44	0.92	0.49	0.43	46.8 %
Oakland Parks and Recreation Department	—	0.24	0.10	0.14	57.9 %
Oakland Public Works Department	20.27	27.05	17.15	9.90	36.6 %
Total Expenditures	28.99	44.92	24.25	20.67	46.0 %

**The adjusted budget includes Council Budget Amendments and Carryforwards*

Fund Balance - FY 2022-23 revenue ended the year at \$29.62 million. Expenditures ended the year at \$24.25 million. The FY 2023-24 Adopted Budget assumed a budgeted contribution from fund balance in the amount \$2.23 million. Preliminary recommendations for carryforward from FY 2022-23 to FY 2023-24 have been authorized in the amount of \$14.28 million. As a result, the estimated available fund balance in the Measure Q Fund (2252) is projected to decrease

from \$16.41 million in FY 2021-22 to \$5.26 million in FY 2022-23.

Table 41: FY 2022-23 Measure Q Year-End Fund Balance (\$ in millions)

MEASURE Q (2244)	FY 2022-23 Year-End Actuals
Beginning Fund Balance - Audited	\$ 16.41
Revenue	29.62
Expenditures	24.25
Estimated Current Year Surplus/(Shortfall)	5.37
Subtotal Fund Balance	21.78
Use of Fund Balance in FY 2023-24	
Budgeted Transfer from Fund Balance	2.23
Preliminary FY 2022-23 to FY 2023-24 Carryforward	14.28
Estimated Ending Fund Balance	5.26

Measure Z - Public Safety and Services Violence Prevention Act of 2014 Fund (2252)

Measure Z, the Public Safety and Services Violence Prevention Act of 2014 Fund (2252), is a City of Oakland ballot initiative approved in November 2014 that provides annual funding for 10 years for violence prevention programs, police officers, fire services, and evaluation services. Measure Z requires a citizen's oversight commission to oversee the proper administration of the revenue collection, spending, and implementation of the strategies funded through the measure. Measure Z has two revenue sources: a parcel tax which is stable and grows with inflation, and an 8.5% parking tax which is subject to economic pressures.

Revenues - The FY 2022-23 \$36.49 million Adjusted Budget assumes \$7.29 million in use of fund balance to support FY 2021-22 carryforward expenditures. Year-end revenues came in at \$30.28 million, which is 21.3% or \$6.21 million under the Adjusted Budget of \$36.49 million. The actual Measure Z Tax came in at 19.80 which is 1.0% or \$0.20 million over the \$19.60 million estimated in the FY 2022-23 Adjusted Budget.

Table 42: FY 2022-23 Public Safety and Services Violence Prevention Act of 2014 Fund Revenues (\$ in millions)

Revenue Category	FY 2022-23 Adopted Budget	FY 2022-23 Adjusted Budget	FY 2022-23 Year-End Actuals	Year-End \$ Over / (Under) Adjusted Budget	Year-End % Over / (Under) Adjusted Budget
Local Tax	19.60	19.60	19.80	0.20	1.0 %
Parking Tax	9.60	9.60	10.22	0.62	6.5 %
Project Offsets &	—	7.29	—	(7.29)	(100.0)%
Interest Income	—	—	0.26	0.26	N / A
Miscellaneous Revenue	—	—	—	—	N / A
Total Revenue	29.20	36.49	30.28	(6.21)	(21.3)%

**The adjusted budget includes Council Budget Amendments and Carryforwards*

Expenditures - FY 2022-23 year-end expenditures came in at \$24.40 million, which is a savings of \$12.09 million when compared to the Adjusted Budget of \$36.49 million. Out of these savings, \$12.12 million will be carried forward on to FY 2023-24 as commitments against projects that have not been spent. The remaining savings are mainly attributed to vacancies resulting in savings of \$3.12 million or 15.7% of their Personnel budget.

Table 43: FY 2022-23 Measure Z Fund Expenditures (\$ in millions)

Agency / Department	FY 2022-23 Adopted Budget	FY 2022-23 Adjusted Budget	FY 2022-23 Year-End Actuals	Year-End \$ (Over) / Under Adjusted Budget	Year-End % (Over) / Under Adjusted Budget
City Administrator	0.74	1.48	0.07	1.41	95.0 %
Department of Violence Prevention	10.50	16.11	8.54	7.57	47.0 %
Finance Department	0.33	0.37	0.37	—	(0.3) %
Fire Department	2.00	2.00	2.00	—	— %
Human Services Department	—	(0.05)	(0.12)	0.07	(130.7)%
Police Department	15.63	16.59	13.55	3.04	18.3 %
Total Expenditures	29.20	36.49	24.40	12.09	33.1 %

**The adjusted budget includes Council Budget Amendments and Carryforwards*

Fund Balance - FY 2022-23 revenue ended the year at \$30.28 million. Expenditures ended the year at \$24.40 million. The FY 2023-24 Adopted Budget assumed a budgeted contribution from fund balance in the amount \$0.32 million. Preliminary recommendations for carryforward from FY 2022-23 to FY 2023-24 have been authorized in the amount of \$12.12 million. As a result, the estimated available fund balance in the Measure Q Fund (2252) decreased from \$7.57 million in FY 2021-22 to \$1.00 million in FY 2022-23.

Table 44: FY 2022-23 Measure Z Year-End Fund Balance (\$ in millions)

Measure Z -Violence Prevention and Public Safety Act of 2014 Fund (2252)	FY 2022-23 Year-End Actuals
Beginning Fund Balance - Audited	\$7.57
Revenue	30.28
Expenditures	24.40
Estimated Current Year Surplus/(Shortfall)	5.88
Subtotal Fund Balance	13.45
Use of Fund Balance in FY 2023-24	
Budgeted Transfer from Fund Balance	0.32
Preliminary FY 2022-23 to FY 2023-24 Carryforward	12.12
Estimated Ending Fund Balance	1.00

Vacant Property Tax Fund (2270)

Measure W - Vacant Property Tax Fund (2270) is a City of Oakland ballot initiative approved by voters on November 6, 2018 that established an annual special tax on vacant property for 20 years to raise revenue necessary to support and fund homelessness programs and services, affordable housing, code enforcement, and clean-up of blighted properties and illegal dumping. A property is considered vacant if it is not in-use for at least 50 days in a calendar year. "Use" is defined as the performance of a function or operation. The per-parcel tax rates are \$6,000 for vacant properties or lots and \$3,000 for vacant condominium, duplex, townhouse and commercial ground floor commercial spaces. The tax is included in the secured property tax bill administered by the Alameda County.

Revenues - The FY 2022-23 \$6.89 million Adjusted Budget assumes \$1.51 million in use of fund balance to support carryforward expenditures. Year-end revenues came in at \$5.22 million, which is 31.1% or \$1.67 million under the Adjusted Budget of \$6.89 million, The actual Vacant Property Tax came in at \$5.16 million which is 4.0% or \$0.21 million under the \$5.38 million estimated in the FY 2022-23 Adjusted Budget.

Table 45: FY 2022-23 Vacant Property Tax Fund Revenues (\$ in millions)

Revenue Category	FY 2022-23 Adopted Budget	FY 2022-23 Adjusted Budget	FY 2022-23 Year-End Actuals	Year-End \$ Over / (Under) Adjusted Budget	Year-End % Over / (Under) Adjusted Budget
Local Tax	5.38	5.38	5.16	(0.21)	(4.0) %
Project Offsets &	—	1.51	—	(1.51)	(100.0)%
Interest Income	—	—	0.04	0.04	N / A
Miscellaneous	—	—	0.01	0.01	N / A
Total Revenue	5.38	6.89	5.22	(1.67)	(31.1)%

**The adjusted budget includes Council Budget Amendments and Carryforwards*

Expenditures - FY 2022-23 year-end expenditures came in at \$5.27 million, which is a savings of \$1.61 million, compared to the Adjusted Budget of \$6.89 million primarily due to vacancies.

Table 46: FY 2022-23 Vacant Property Tax Fund Expenditures (\$ in millions)

Agency / Department	FY 2022-23 Adopted Budget	FY 2022-23 Adjusted Budget	FY 2022-23 Year-End Actuals	Year-End \$ (Over) / Under Adjusted Budget	Year-End % (Over) / Under Adjusted Budget
City Administrator	—	0.04	0.02	0.02	50.1 %
Human Services	0.21	0.21	0.10	0.11	53.9 %
Oakland Public	4.41	5.86	4.37	1.49	25.4 %
Total Expenditures	5.38	6.89	5.27	1.61	23.4 %

**The adjusted budget includes Council Budget Amendments and Carryforwards*

Fund Balance - FY 2022-23 revenue ended the year at \$5.22 million. Expenditures ended the year at \$5.27 million. The FY 2023-24 Adopted Budget assumed a budgeted contribution from fund balance in the amount \$0.19 million. Preliminary recommendations for carryforward from FY 2022-23 to FY 2023-24 have been authorized in the amount of \$0.58 million. As a result, the estimated available fund balance in the Vacant Property Tax Fund (2270) decreased from \$1.07 million in FY 2021-22 to negative \$0.10 million in FY 2022-23.

Table 47: FY 2022-23 Vacant Property Tax Fund Year-End Available Fund Balance (\$ in millions)

Vacant Property Tax Fund (2270)	FY 2022-23 Year-End Actuals
Beginning Fund Balance - Audited	\$1.07
Revenue	5.22
Expenditures	5.27
Estimated Current Year Surplus/(Shortfall)	(0.06)
Subtotal Fund Balance	1.01
Use of Fund Balance in FY 2023-24	
Budgeted Transfer from Fund Balance	0.53
Preliminary FY 2022-23 to FY 2023-24 Carryforward	0.58
Estimated Ending Fund Balance	(0.10)

Landscaping and Lighting Assessment District (LLAD) Fund (2310)

The Landscaping and Lighting Assessment District (LLAD) Fund (2310) revenue is generated through a direct benefit assessment, or special assessment and is restricted by statute to be used for street lighting, landscaping, and public parks and recreation facility maintenance, and multi-use fields.

Revenues - The FY 2022-23 \$20.12 million Adjusted Budget assumes \$0.68 million in use of fund balance to support carryforward expenditures. Year-end revenues came in at \$19.58 million, which is 2.7% or \$0.53 million under the Adjusted Budget of \$20.12 million. The actual LLAD Tax came in at \$19.45 million which is 1.5% or \$0.29 million over the \$19.16 million estimated in the FY 2022-23 Adjusted Budget.

Table 48: FY 2022-23 Landscaping and Lighting Assessment District (LLAD) Fund Revenue (\$ in millions)

Revenue Category	FY 2022-23 Adopted Budget	FY 2022-23 Adjusted Budget	FY 2022-23 Year-End Actuals	Year-End \$ Over / (Under) Adjusted Budget	Year-End % Over / (Under) Adjusted Budget
Local Tax	19.16	19.16	19.45	0.29	1.5 %
Project Offsets &	—	0.68	—	(0.68)	(100.0)%
Service Charges	0.21	0.21	—	(0.21)	(100.0)%
Licenses & Permits	0.08	0.08	0.11	0.03	36.7 %
Interest Income	—	—	0.01	0.01	N / A
Miscellaneous Revenue	—	—	0.02	0.02	N / A
Total Revenue	19.44	20.12	19.58	(0.53)	(2.7)%

**The adjusted budget includes Council Budget Amendments and Carryforwards*

Expenditures - FY 2022-23 year-end expenditures came in at \$20.04 million, which is a savings of \$0.08 million, compared to the Adjusted Budget of \$20.12 million.

Table 49: FY 2022-23 Landscaping and Lighting Assessment District (LLAD) Fund Expenditures (\$ in millions)

Agency / Department	FY 2022-23 Adopted Budget	FY 2022-23 Adjusted Budget	FY 2022-23 Year-End Actuals	Year-End \$ (Over) / Under Adjusted Budget	Year-End % (Over) / Under Adjusted Budget
Department of Transportation	2.70	2.71	2.77	(0.06)	(2.3) %
Finance Department	0.02	0.02	0.01	0.01	34.0 %
Non-Departmental and Port	5.04	5.04	4.77	0.28	5.5 %
Oakland Parks and Recreation Department	3.97	3.97	3.97	—	— %
Oakland Public Works Department	7.71	8.38	8.52	(0.15)	(1.7)%
Total Expenditures	19.44	20.12	20.04	0.08	0.4 %

**The adjusted budget includes Council Budget Amendments and Carryforwards*

Fund Balance - FY 2022-23 revenue ended the year at \$19.58 million. Expenditures ended the year at \$20.04 million. The FY 2023-24 Adopted Budget assumed a budgeted contribution from fund balance in the amount negative \$0.01 million. Preliminary recommendations for carryforward from FY 2022-23 to FY 2023-24 have been authorized in the amount of \$0.26 million. As a result, the fund balance in the Landscaping and Lighting Assessment District (2310) decreased from \$0.45 million in FY 2021-22 to negative \$0.25 million in FY 2022-23.

Table 50: FY 2022-23 Landscaping and Lighting Assessment District (LLAD) Fund Balance (\$ in millions)

Landscaping & Lighting Assess. District Fund (LLAD) (2310)	FY 2022-23 Year-End Actuals
Beginning Fund Balance - Audited	\$ 0.45
Revenue	19.58
Expenditures	20.04
Estimated Current Year Surplus/(Shortfall)	(0.46)
Subtotal Fund Balance	—
Use of Fund Balance in FY 2023-24	
Budgeted Transfer from Fund Balance in FY 2023-24	(0.01)
FY 2022-23 to FY 2023-24 Carryforward	0.26
Estimated Ending Available Fund Balance	(0.25)

Development Service Fund (2415)

The Development Service Fund (2415) was created on June 20, 2006 by Ordinance No. 12741 C.M.S. This fund collects revenues from licenses, fees, and permits from housing and commercial planning and construction-related activities to support planning and zoning services, construction inspections and permit approvals, building code enforcement, plan checks and engineering services. Furthermore, this fund is required to keep a minimum 7.5% reserve of annual budgeted revenues for its balance, which would be \$3.91 million in FY2022-23.

Table 51: Historical Revenue for Fund 2415

Fiscal Year	Budgeted Revenue	Actual Revenue
FY 2021-22	63.98	73.94
FY 2020-21	47.33	50.25
FY 2019-20	61.58	60.71
FY 2018-19	49.92	63.20
FY 2017-18	45.14	90.13
FY 2016-17	38.03	77.15

Revenues - The FY 2022-23 \$150.10 million Adjusted Budget assumes \$104.05 in use of fund balance to balance the Adopted Budget and \$51.69 million to support carryforward expenditures. Year-end revenues came in at \$65.32 million, which is 86.2% or \$84.78 million under the Adjusted Budget of \$150.10 million. The actual service charges in the Development Service Fund came in at \$26.97 million which is 10.3% or \$3.08 million under the \$30.05 million estimated in the FY 2022-23 Adjusted Budget driven by under-collecting in Engineering and Fire Prevention Inspections. While Licenses and Permits came in at \$31.59 million which is 48.0% or \$10.24 million above the \$21.34 million estimated in the FY2022-23 Adjusted Budget driven by an increase in construction permits.

Table 52: FY 2022-23 Development Service Fund Revenues (\$ in millions)

Revenue Category	FY 2022-23 Adopted Budget	FY 2022-23 Adjusted Budget	FY 2022-23 Year-End Actuals	Year-End \$ Over / (Under) Adjusted Budget	Year-End % Over / (Under) Adjusted Budget
Project Offsets & Carryforwards	—	51.69	—	(51.69)	(100.0)%
Transfers from Fund	39.97	46.17	—	(46.17)	(100.0)%
Service Charges	30.05	30.05	26.97	(3.08)	(10.3)%
Licenses & Permits	21.34	21.34	31.59	10.24	48.0 %
Fines & Penalties	0.62	0.62	1.51	0.88	141.6 %
Miscellaneous	0.23	0.23	1.58	1.35	590.1 %
Interest Income	—	—	3.68	3.68	N / A
Total Revenue	92.21	150.10	65.32	(84.78)	(86.2)%

**The adjusted budget includes Council Budget Amendments and Carryforwards*

Expenditures - FY 2022-23 year-end expenditures came in at \$76.21 million, which is a savings of \$73.89 million, compared to the Adjusted Budget of \$150.10 million. Out of these savings, \$32.35 million will be carried forward on to FY2023-24 as commitments against projects that have not been spent. The remaining savings are mainly attributed to vacancies resulting in savings of \$19.37 million or 24.5% of their Personnel budget. The adjusted budget assumes a budgeted contribution to fund balance in the amount of \$0.16 million.

Table 53: FY 2022-23 Development Service Fund Expenditures (\$ in millions)

Agency / Department	FY 2022-23 Adopted Budget	FY 2022-23 Adjusted Budget	FY 2022-23 Year-End Actuals	Year-End \$ (Over) / Under Adjusted Budget	Year-End % (Over) / Under Adjusted Budget
City Administrator	2.70	3.10	2.52	0.58	18.7 %
City Attorney	3.40	3.51	3.44	0.07	2.1 %
City Auditor	0.04	0.04	0.04	0.01	17.3 %
Department of Transportation	15.70	27.29	10.96	16.33	59.8 %
Economic and Workforce Development Department	0.75	0.99	0.72	0.27	27.3 %
Finance Department	1.64	1.64	1.24	0.40	24.5 %
Fire Department	11.14	15.27	5.91	9.36	61.3 %
Human Resources Management Department	1.13	1.13	0.36	0.76	67.7 %
Information Technology Department	1.94	2.11	1.60	0.52	24.5 %
Mayor	0.35	0.35	0.21	0.14	41.0 %
Non-Departmental and Port	6.62	5.49	3.95	1.54	28.0 %
Oakland Public Works Department	1.62	5.27	1.22	4.04	76.7 %
Planning and Building Department	45.17	83.87	43.98	39.89	47.6 %
Total Expenditures	92.21	150.10	76.21	73.89	49.2 %

**The adjusted budget includes Council Budget Amendments and Carryforwards*

Fund Balance - The large fund balance, \$133.28 million at the end of FY 2021-22, has accumulated over the life of the fund due to revenues exceeding the budget as well as longstanding underspending or delays in expenditures attributed to a high number of vacancies within the Planning and Building Department. Furthermore, this fund is required to keep a minimum 7.5% reserve of annual budgeted revenues for its balance, which would be \$3.91 million in FY2022-23.

FY 2022-23 revenue ended the year at \$65.32 million. Expenditures ended the year at \$76.21 million. The FY 2023-24 Adopted Budget assumed a budgeted contribution from fund balance in the amount of \$64.46 million. Preliminary recommendations for carryforward from FY 2022-23 to FY 2023-24 have been authorized in the amount of \$30.17 million. As a result, the estimated available fund balance in the Development Service Fund (2415) decreased from \$133.28 million in FY 2021-22 to \$27.76 million in FY 2022-23.

Table 54: FY 2022-23 Development Service Fund Year-End Available Fund Balance (\$ in millions)

Development Service Fund (2415)	FY 2022-23 Year-End Actuals
Beginning Fund Balance - Audited	\$ 133.28
Revenue	65.32
Expenditures	76.21
Estimated Current Year Surplus/(Shortfall)	(10.89)
Subtotal Fund Balance	122.38
Use of Fund Balance in FY 2023-24	
Budgeted Transfer from Fund Balance	64.46
Preliminary FY 2022-23 to FY 2023-24 Carryforward	30.17
Estimated Ending Fund Balance	27.76

Transient Occupancy Tax (Measure C) Fund (2419)

The Transient Occupancy Tax (Hotel Tax) Fund (2419) is a City of Oakland initiative approved by voters in July 2009 that imposed a 3% special transient occupancy tax on the privilege of renting a hotel room in the City. The revenue generated by this special tax is allocated as follows: 50% to the Oakland Convention and Visitor’s Bureau for its expenses and promotion of tourism activities, and 12.5% each to the Oakland Zoo, the Oakland Museum of California, the Chabot Space and Science Center and the City’s Cultural Arts Programs and Festivals.

Revenues - The FY 2022-23 \$7.36 million Adjusted Budget assumes \$0.82 million in use of fund balance to support carryforward expenditures. Year-end revenues came in at \$5.55 million, which is 27.7% or \$1.81 million under the Adjusted Budget of \$7.36 million. The actual Measure C Tax came in at \$5.51 million which is 15.7% or \$1.03 million under the \$6.54 million estimated in the FY 2022-23 Adjusted Budget as hotels have still not recovered to the pre-pandemic TOT collection levels.

Table 55: FY 2022-23 Transient Occupancy Tax (Measure C) Fund Revenues (\$ in millions)

Revenue Category	FY 2022-23 Adopted Budget	FY 2022-23 Adjusted Budget	FY 2022-23 Year-End Actuals	Year-End \$ Over / (Under) Adjusted Budget	Year-End % Over / (Under) Adjusted Budget
Transient Occupancy Tax	6.54	6.54	5.51	(1.03)	(15.7)%
Project Offsets &	—	0.82	—	(0.82)	(100.0)%
Interest Income	—	—	0.04	0.04	N / A
Miscellaneous Revenue	—	—	—	—	N / A
Total Revenue	6.54	7.36	5.55	(1.81)	(27.7)%

*The adjusted budget includes Council Budget Amendments and Carryforwards

Expenditures - FY 2022-23 year-end expenditures came in at \$4.37 million, which is a savings of \$2.99 million, compared to the Adjusted Budget of \$7.36 million. Out of these savings, \$0.55 million will be carried forward on to FY 2023-24 as commitments against projects that have not been spent.

Table 56: FY 2022-23 Transient Occupancy Tax (Measure C) Fund Expenditures (\$ in millions)

Agency / Department	FY 2022-23 Adopted Budget	FY 2022-23 Adjusted Budget	FY 2022-23 Year-End Actuals	Year-End \$ (Over) / Under Adjusted Budget	Year-End % (Over) / Under Adjusted Budget
Economic and Workforce Development Department	0.82	0.83	0.28	0.55	65.8 %
Non-Departmental and Port	5.72	6.53	4.09	2.44	37.4 %
Total Expenditures	6.54	7.36	4.37	2.99	40.6 %

*The adjusted budget includes Council Budget Amendments and Carryforwards

Fund Balance - FY 2022-23 revenues ended the year at \$5.55 million. Expenditures ended the year at \$4.37 million. Preliminary recommendations for carryforward from FY 2022-23 to FY 2023-24 have been authorized in the amount of \$0.55 million. As a result, the fund balance in the Measure C Fund (2419) increased from \$0.14 million in FY 2021-22 to \$0.66 million in FY 2022-23.

Table 57: FY 2022-23 Transient Occupancy Tax (Measure C) Fund Year-End Available Fund Balance (\$ in millions)

Measure C - Transient Occupancy Tax (TOT) Surcharge Fund (2419)	FY 2022-23 Year-End Actuals
Beginning Fund Balance - Audited	\$ 0.14
Revenue	5.55
Expenditures	4.37
Estimated Current Year Surplus/(Shortfall)	1.18
Subtotal Fund Balance	1.32
Use of Fund Balance in FY 2023-24	
Budgeted Transfer from Fund Balance	0.11
Preliminary FY 2022-23 to FY 2023-24 Carryforward	0.55
Estimated Ending Fund Balance	0.66

Reproduction Fund (4300)

The Reproduction Fund (4300) is reported on a modified full accrual basis to reflect current assets and liabilities. Revenues are generated from equipment rental and services charges to operating departments for personnel, maintenance and replacement of equipment in the City's print shop.

Revenues - The FY 2022-23 \$2.36 million Adjusted Budget assumes \$0.04 million in use of fund balance to support carryforward expenditures. Year-end revenues came in at \$2.29 million, which is 3% or \$0.07 million under the Adjusted Budget of \$2.36 million. The actual Reproduction Fund internal service charges came in at the FY 2022-23 Adjusted Budget of \$1.67 million.

Table 58: FY 2022-23 Reproduction Fund Revenues (\$ in millions)

Revenue Category	FY 2022-23 Adopted Budget	FY 2022-23 Adjusted Budget	FY 2022-23 Year-End Actuals	Year-End \$ Over / (Under) Adjusted Budget	Year-End % Over / (Under) Adjusted Budget
Internal Service Funds	1.67	1.67	1.67	—	—
Interfund Transfers	0.66	0.66	0.66	—	—
Project Offsets &	—	0.04	—	(0.04)	(100) %
Interest Income	—	—	(0.02)	(0.02)	N / A
Miscellaneous Revenue	—	—	(0.01)	(0.01)	N / A
Total Revenue	2.32	2.36	2.29	(0.07)	(3) %

*The adjusted budget includes Council Budget Amendments and Carryforwards

Expenditures - FY 2022-23 expenditures ended the year at \$1.00 million, which is a decrease of \$1.36 million, compared to the Adjusted Budget of \$2.36 million. The Adjusted Budget assumes \$0.96 million as an expenditure budgeted as a contribution to fund balance. The savings is mainly attributed to vacancies.

Table 59: FY 2022-23 Reproduction Fund Expenditures (\$ in millions)

Agency / Department	FY 2022-23 Adopted Budget	FY 2022-23 Adjusted Budget	FY 2022-23 Year-End Actuals	Year-End \$ (Over) / Under Adjusted Budget	Year-End % (Over) / Under Adjusted Budget
Information Technology Department	1.36	1.40	1.00	0.40	28.3 %
Non-Departmental and Port	0.96	0.96	—	0.96	100.0 %
Total	2.32	2.36	1.00	1.36	57.5 %

**The adjusted budget includes Council Budget Amendments and Carryforwards*

Fund Balance - FY 2022-23 revenue ended the year at \$2.29 million. Expenditures ended the year at \$1.00 million. As a result of the operating surplus of \$1.29 million, \$0.13 million will be carried forward on to FY 2023-24 as commitments against projects that have not been spent. The fund balance in the Reproduction Fund (4300) increased from a negative \$0.68 million in FY 2021-22 to \$0.47 million in FY 2022-23.

Table 60: FY 2022-23 Reproduction Fund Year-End Available Fund Balance (\$ in millions)

Reproduction Fund (4300)	FY 2022-23 Year-End Actuals
Beginning Fund Balance - Audited	\$ (0.68)
Revenue	2.29
Expenditures	1.00
Estimated Current Year Surplus/(Shortfall)	1.29
Subtotal Fund Balance	0.60
Use of Fund Balance in FY 2023-24	
Budgeted Transfer from Fund Balance	—
Preliminary FY 2022-23 to FY 2023-24 Carryforward	0.13
Estimated Ending Fund Balance	0.47

City Facilities Fund (4400)

The Facilities Fund (4400) is reported on a modified full accrual basis to reflect current assets and liabilities. The Fund supports the Citywide function for building maintenance and janitorial services of City-owned facilities. Revenues are generated by charges to internal user departments.

Revenues - The FY 2022-23 \$50.76 million Adjusted Budget assumes \$3.43 million in use of fund balance to support carryforward expenditures. Year-end revenues came in at \$44.48 million, which is 13.3% or \$6.28 million under the Adjusted Budget of \$50.76 million. The actual City Facilities Fund internal service charges came in at \$41.89 million which is \$0.02 million over \$41.87 million estimated in the FY 2022-23 Adjusted Budget.

Table 61: FY 2022-23 City Facilities Fund Revenues (\$ in millions)

Revenue Category	FY 2022-23 Adopted Budget	FY 2022-23 Adjusted Budget	FY 2022-23 Year-End Actuals	Year-End \$ Over / (Under) Adjusted Budget	Year-End % Over / (Under) Adjusted Budget
Internal Service Funds	41.87	41.87	41.89	0.02	— %
Project Offsets & Carryforwards	—	3.43	—	(3.43)	(100.0) %
Transfers from Fund Balance	2.49	2.49	—	(2.49)	(100.0)%
Miscellaneous	—	2.42	1.38	(1.04)	(42.9)%
Service Charges	0.55	0.55	0.77	0.22	39.1 %
Interest Income	—	—	0.44	0.44	N / A
Total Revenue	44.91	50.76	44.48	(6.28)	(13.3)%

**The adjusted budget includes Council Budget Amendments and Carryforwards*

Expenditures - FY 2022-23 expenditures ended the year at \$45.95 million, which is a savings of \$4.81 million compared to the Adjusted Budget of \$50.76 million. The Adjusted Budget assumes an expenditure in the amount of \$0.11 million as a contribution to fund balance. Out of the savings, \$6.74 million will be carried forward on to FY2023-24 as commitments against projects that have not been spent.

Table 62: FY 2022-23 City Facilities Fund Expenditures (\$ in millions)

Agency / Department	FY 2022-23 Adopted Budget	FY 2022-23 Adjusted Budget	FY 2022-23 Year-End Actuals	Year-End \$ (Over) / Under Adjusted Budget	Year-End % (Over) / Under Adjusted Budget
City Administrator	0.41	0.41	0.43	(0.02)	(4.7) %
Human Resources Management Department	0.02	0.02	—	0.02	100.0 %
Human Services Department	0.74	0.86	0.52	0.34	39.1 %
Non-Departmental and Port	0.42	0.42	0.31	0.11	26.9 %
Oakland Parks and Recreation Department	—	0.20	—	0.20	100.0 %
Oakland Public Works Department	43.32	46.61	44.69	1.92	4.1 %
Total	44.91	50.76	45.95	4.81	9.5 %

*The adjusted budget includes Council Budget Amendments and Carryforwards

Fund Balance - FY 2022-23 revenue ended the year at \$44.48 million. Expenditures ended the year at \$45.95 million. Preliminary recommendations for carryforward from FY 2022-23 to FY 2023-24 have been authorized in the amount of \$6.74 million. As a result, the fund balance in the Reproduction Fund (4400) is estimated to decrease from \$2.55 million in FY 2021-22 to negative \$5.67 million in FY 2022-23.

Table 63: FY 2022-23 Facilities Fund Year-End Available Fund Balance (\$ in millions)

City Facilities Fund (4400)	FY 2022-23 Year-End Actuals
Beginning Fund Balance - Audited	\$ 2.55
Revenue	44.48
Expenditures	45.95
Estimated Current Year Surplus/(Shortfall)	(1.48)
Subtotal Fund Balance	1.07
Use of Fund Balance in FY 2023-24	
Budgeted Transfer from Fund Balance in FY 2023-24	—
Preliminary FY 2022-23 to FY 2023-24 Carryforward	6.74
Estimated Ending Available Fund Balance	(5.67)

Central Stores Fund (4500)

The Central Stores Fund (4500) is reported on a modified full accrual basis to reflect current assets and liabilities. The Central Stores operation and facility was closed during a restructuring of the inventory model in Public Works. This fund now supports the Citywide mail room function and revenues are generated by charges to internal user departments.

Revenues - FY 2022-23 revenues ended the year at \$3.24 million, which is a decrease of 2.1% or \$0.07 million compared to the adjusted budget of \$3.31 million. The actual Central Stores Fund internal service charges came in at the FY 2022-23 Adjusted Budget of \$2.02 million.

Table 64: FY 2022-23 Central Stores Fund Revenues (\$ in millions)

Revenue Category	FY 2022-23 Adopted Budget	FY 2022-23 Adjusted Budget	FY 2022-23 Year-End Actuals	Year-End \$ Over / (Under) Adjusted Budget	Year-End % Over / (Under) Adjusted Budget
Interfund Transfers	2.02	2.02	2.02	—	— %
Internal Service Funds	1.30	1.30	1.30	—	— %
Interest Income	—	—	(0.03)	(0.03)	N / A
Miscellaneous Revenue	—	—	(0.04)	(0.04)	N / A
Total Revenue	3.31	3.31	3.24	(0.07)	(2.1)%

**The adjusted budget includes Council Budget Amendments and Carryforwards*

Expenditures - FY 2022-23 expenditures ended the year at \$0.54 million, which is a savings of \$2.77 million, compared to the Adjusted Budget of \$3.32 million. The adjusted budget assumed a budgeted contribution to fund balance in the amount of \$2.79 million.

Table 65: FY 2022-23 Central Stores Fund Expenditures (\$ in millions)

Agency / Department	FY 2022-23 Adopted Budget	FY 2022-23 Adjusted Budget	FY 2022-23 Year-End Actuals	Year-End \$ (Over) / Under Adjusted Budget	Year-End % (Over) / Under Adjusted Budget
Finance Department	0.49	0.49	0.54	(0.05)	(10.6)%
Non- Departmental and Port	2.83	2.83	—	2.83	100.0 %
Total	3.31	3.32	0.54	2.77	83.6 %

**The adjusted budget includes Council Budget Amendments and Carryforwards*

Fund Balance - FY 2022-23 revenue ended the year at \$3.24 million. Expenditures ended the year at \$0.54 million. As a result of the operating surplus of \$2.70 million, the fund balance in the Reproduction Fund (4500) improved from negative \$2.82 million in FY 2021-22 to negative \$0.14 million in FY 2022-23.

Table 66: FY 2022-23 Central Stores Fund Year-End Available Fund Balance (\$ in millions)

Central Stores Fund (4500)	FY 2022-23 Year-End Actuals
Beginning Fund Balance - Audited	\$ (2.82)
Revenue	3.24
Expenditures	0.54
Estimated Current Year Surplus/(Shortfall)	2.70
Subtotal Fund Balance	(0.12)
Use of Fund Balance in FY 2023-24	
Budgeted Transfer from Fund Balance	—
Preliminary FY 2022-23 to FY 2023-24 Carryforward	0.02
Estimated Ending Fund Balance	(0.14)

Purchasing Fund (4550)

The Purchasing Fund (4550) is reported on a modified full accrual basis to reflect current assets and liabilities. The Purchasing Fund supports the Citywide purchasing function for good and services. Revenues are generated by charges to internal user departments.

Revenues - The FY 2022-23 \$2.32 million Adjusted Budget assumes \$0.31 million in use of fund balance to balance budgeted expenditures and \$0.03 million in use of fund balance to support carryforward expenditures. Year-end revenues came in at \$1.99 million, which is 14.3% or \$0.33 million under the Adjusted Budget of \$2.32 million. The actual Purchasing Fund internal service charges came in at the FY 2022-23 Adjusted Budget of \$1.79 million.

Table 67: FY 2022-23 Purchasing Fund Revenues (\$ in millions)

Revenue Category	FY 2022-23 Adopted Budget	FY 2022-23 Adjusted Budget	FY 2022-23 Year-End Actuals	Year-End \$ Over / (Under) Adjusted Budget	Year-End % Over / (Under) Adjusted Budget
Internal Service Funds	1.79	1.79	1.79	—	— %
Transfers from Fund Balance	0.31	0.31	—	(0.31)	(100.0)%
Interfund Transfers	0.19	0.19	0.19	—	— %
Project Offsets & Carryforwards	—	0.03	—	(0.03)	(100.0)%
Total Revenue	2.29	2.32	1.99	(0.33)	(14.3)%

**The adjusted budget includes Council Budget Amendments and Carryforwards*

Expenditures - FY 2022-23 expenditures ended the year at \$1.83 million, which is a savings of \$0.49 million, compared to the adjusted budget of \$2.32 million.

Table 68: FY 2022-23 Purchasing Fund Expenditures (\$ in millions)

Agency / Department	FY 2022-23 Adopted Budget	FY 2022-23 Adjusted Budget	FY 2022-23 Year-End Actuals	Year-End \$ (Over) / Under Adjusted Budget	Year-End % (Over) / Under Adjusted Budget
Finance Department	2.10	2.13	1.83	0.30	14.1 %
Non-Departmental and Port	0.19	0.19	—	0.19	100.0 %
Total	2.29	2.32	1.83	0.49	21.2 %

**The adjusted budget includes Council Budget Amendments and Carryforwards*

Fund Balance - FY 2022-23 revenue ended the year at \$1.99 million. Expenditures ended the year at \$1.83 million. There is a budgeted contribution to fund balance in the amount of \$0.19 million. As a result of the operating surplus of \$0.16 million, the negative fund balance in the Purchasing Fund (4550) improved from negative \$0.20 million in FY 2021-22 to negative \$0.05 million in FY 2022-23.

Table 69: FY 2022-23 Purchasing Fund Year-End Available Fund Balance (\$ in millions)

Purchasing Fund (4550)	FY 2022-23 Year-End Actuals
Beginning Fund Balance - Audited	\$ (0.20)
Revenue	1.99
Expenditures	1.83
Estimated Current Year Surplus/(Shortfall)	0.16
Subtotal Fund Balance	(0.04)
Use of Fund Balance in FY 2023-24	
Budgeted Transfer from Fund Balance	(0.01)
Preliminary FY 2022-23 to FY 2023-24 Carryforward	0.03
Estimated Ending Fund Balance	(0.05)

Information Technology Fund (4600)

The Information Technology Fund (4600) is reported on a modified full accrual basis to reflect current assets and liabilities. The Purchasing Fund supports the Citywide Software - Licensing, and Maintenance. Revenues are generated by charges to internal user departments.

Revenues - The FY 2022-23 \$32.45 million Adjusted Budget assumes \$11.27 million in use of fund balance to support carryforward expenditures. Year-end revenues came in at \$21.20 million, which is 53.1% or \$11.24 million under the Adjusted Budget of \$32.45 million. The actual Information Technology internal service charges came in at \$17.59 million which is 0.5% or \$0.09 million under the \$17.68 million estimated in the FY 2022-23 Adjusted Budget.

Table 70: FY 2022-23 Information Technology Fund Revenues (\$ in millions)

Revenue Category	FY 2022-23 Adopted Budget	FY 2022-23 Adjusted Budget	FY 2022-23 Year-End Actuals	Year-End \$ Over / (Under) Adjusted Budget	Year-End % Over / (Under) Adjusted Budget
Internal Service Funds	17.68	17.68	17.59	(0.09)	(0.5) %
Project Offsets &	—	11.27	—	(11.27)	(100.0)%
Interfund Transfers	3.50	3.50	3.50	—	— %
Interest Income	—	—	0.09	0.09	N / A
Miscellaneous	—	—	0.02	0.02	N / A
Total Revenue	21.18	32.45	21.20	(11.24)	(53.1)%

**The adjusted budget includes Council Budget Amendments and Carryforwards*

Expenditures - FY 2022-23 expenditures ended the year at \$12.60 million, which is a savings of \$19.85 million, compared to the Adjusted Budget of \$32.45 million. Out of these savings, \$12.81 million will be carried forward on to FY2023-24 as commitments against projects that have not been spent.

Table 71: FY 2022-23 Information Technology Fund Expenditures (\$ in millions)

Agency / Department	FY 2022-23 Adopted Budget	FY 2022-23 Adjusted Budget	FY 2022-23 Year-End Actuals	Year-End \$ (Over) / Under Adjusted Budget	Year-End % (Over) / Under Adjusted Budget
Capital Improvement Projects	—	3.66	—	3.66	100.0 %
City Administrator	0.63	0.83	0.58	0.25	29.9 %
Finance Department	2.06	4.18	0.58	3.60	86.0 %
Fire Department	0.42	0.65	0.12	0.53	80.9 %
Human Resources Management Department	0.23	0.23	0.14	0.09	37.6 %
Information Technology Department	11.08	15.05	9.69	5.36	35.6 %
Non-Departmental and Port	6.76	7.64	1.48	6.17	80.7 %
Race and Equity Department	—	0.20	—	0.20	100.0 %
Total	21.18	32.45	12.60	19.85	61.2 %

**The adjusted budget includes Council Budget Amendments and Carryforwards*

Fund Balance - FY 2022-23 revenue ended the year at \$21.20 million. Expenditures ended the year at \$12.60 million. Preliminary recommendations for carryforward from FY 2022-23 to FY 2023-24 have been authorized in the amount of \$12.81 million. As a result, the estimated available fund balance in the Information Technology Fund (4600) decreased from \$6.80 million in FY 2021-22 to \$2.00 million in FY 2022-23.

Table 72: FY 2022-23 Information Technology Fund Year-End Available Fund Balance (\$ in millions)

Information Technology Fund (4600)	FY 2022-23 Year-End Actuals
Beginning Fund Balance - Audited	\$ 6.80
Revenue	21.20
Expenditures	12.60
Estimated Current Year Surplus/(Shortfall)	8.60
Subtotal Fund Balance	15.40
Use of Fund Balance in FY 2023-24	
Budgeted Transfer from Fund Balance	0.58
Preliminary FY 2022-23 to FY 2023-24 Carryforward	12.81
Estimated Ending Fund Balance	2.00

Measure KK Funds (5330, 5331, 5332, 5333, 5335)

In 2016, Oakland voters passed, with a two-thirds majority, the Measure KK bond measure which allowed the issuance of \$600 million in general obligations bonds to finance City infrastructure projects and affordable housing. Per the ballot, Measure KK funds could be spent on affordable housing development, facilities improvements, and street maintenance.

Revenues - There were no bonds sold in FY2022-23, bond proceeds from previous years were carried forward. The revenue generated is mainly comprised of interest earned on the outstanding cash balances from the Bonds.

Table 73: FY 2022-23 Measure KK Funds Revenues (\$ in millions)

Revenue Category	FY 2022-23 Adopted Budget	FY 2022-23 Adjusted Budget	FY 2022-23 Year-End Actuals	Year-End \$ Over / (Under) Adjusted Budget	Year-End % Over / (Under) Adjusted Budget
Project Offsets & Carryforwards	—	126.13	—	(126.13)	(100.0)%
Miscellaneous	120.39	120.39	(0.17)	(120.56)	(100.1)%
Interest Income	—	—	7.48	7.48	N / A
Service Charges	—	—	0.12	0.12	N / A
Total Revenue	120.39	246.52	7.44	(239.08)	(198.6)%

**The adjusted budget includes Council Budget Amendments and Carryforwards*

Expenditures - FY 2022-23 expenditures ended the year at \$45.51 million which is a savings of \$201.01 million compared to the Adjusted Budget of \$246.52 million. The savings of 175.58

million will be carried forward on to FY2023-24 as commitments against projects that have not been spent.

Table 74: FY 2022-23 Measure KK Funds Expenditures (\$ in millions)

Agency / Department	FY 2022-23 Adopted Budget	FY 2022-23 Adjusted Budget	FY 2022-23 Year-End Actuals	Year-End \$ (Over) / Under Adjusted Budget	Year-End % (Over) / Under Adjusted Budget
Capital Improvement Projects	120.39	214.18	29.47	184.70	86.2 %
City Administrator	—	(0.04)	—	(0.04)	102.7 %
Department of Transportation	—	3.61	9.19	(5.58)	(154.5)%
Housing and Community Development Department	—	24.42	3.26	21.16	86.7 %
Oakland Public Works Department	—	4.63	3.39	1.25	27.0 %
Police Department	—	(0.29)	0.20	(0.49)	171.8 %
Total	120.39	246.52	45.51	201.01	81.5 %

*The adjusted budget includes Council Budget Amendments and Carryforwards

Fund Balance - FY 2022-23 revenue ended the year at \$7.44 million. Expenditures ended the year at \$45.51 million. Preliminary recommendations for carryforward from FY 2022-23 to FY 2023-24 have been authorized in the amount of \$201.01 million in addition to the \$1.33 million of use of fund balance assumed in the FY 2023-24 Adopted Budget. As a result, the estimated available fund balance in the Measure KK Funds (5330, 5331, 5332, 5333, 5335) decreased from \$234.10 million in FY 2021-22 to negative \$6.31 million in FY 2022-23.

Table 75: FY 2022-23 Measure KK Funds Year-End Available Fund Balance (\$ in millions)

Measure KK Funds (5330, 5331, 5332, 5333, 5335)	FY 2022-23 Year-End Actuals
Beginning Fund Balance - Audited	\$234.10
Revenue	7.44
Expenditures	45.51
Estimated Current Year Surplus/(Shortfall)	(38.07)
Subtotal Fund Balance	196.03
Use of Fund Balance in FY 2023-24	
Budgeted Transfer from Fund Balance	1.33

Measure KK Funds (5330, 5331, 5332, 5333, 5335)	FY 2022-23 Year-End Actuals
Preliminary FY 2022-23 to FY 2023-24 Carryforward	201.01
Estimated Ending Fund Balance	(6.31)

ALL OTHER FUNDS – FUND BALANCE SUMMARY

Table 76: FY 2022-23 All Other Funds Year-End Available Fund Balances (\$ in millions)

Fund Description	FY22-23 Beg Audited Fund Balance	FY22-23 Q4 Rev	FY22-23 Q4 Exp	FY22-23 Carryforwards	FY22-23 Year End Avail Fund Balance (Unaudited)
1011 - General Purpose Emergency Reserve	53,970,926	12,659,411	—	—	66,630,337
1020 - Vital Services Stabilization Fund	2,799,270	7,834,393	—	—	147,957
1150 - Worker's Compensation Insurance	—	1,171,478	1,171,478	515,420	(515,420)
1200 - Pension Override Tax Revenue	246,429,123	158,179,860	99,266,194	—	305,342,789
1600 - Underground District Revolving	(731,662)	162,277	—	—	(569,385)
1610 - Successor Redevelopment Agency	(79,187)	1,275,017	1,294,417	24,417	(123,004)
1700 - Mandatory Refuse Program	677,498	(710,526)	2,255,862	(1,533)	(2,746,435)
1760 - Telecommunications	(760,735)	1,187,702	1,501,959	28,761	(1,103,753)
1770 - Telecommunications Land	968,400	1,325,603	616,869	7,226	1,669,908
1780 - Kid's First Oakland Children's	8,591,798	21,729,119	18,670,488	10,479,100	1,166,534
1882 - Multi Service Center/Rent	(2,763)	228,252	37,902	99,400	88,188
1885 - 2011A-T Subordinated Housing	28,829,296	194,753	4,882,662	1,118,272	23,023,114
2063 - FEMA Declarations	(1,094,962)	2,322,219	1,450,221	(1,570,836)	1,347,873
2072 - American Rescue Act Plan	(969,858)	69,474,961	68,492,941	(115)	12,277
2102 - Department of Agriculture	(266,995)	491,652	686,445	283,216	(745,005)

Fund Description	FY22-23 Beg Audited Fund Balance	FY22-23 Q4 Rev	FY22-23 Q4 Exp	FY22-23 Carryforwards	FY22-23 Year End Avail Fund Balance (Unaudited)
2103 - HUD-ESG/SHP/HOPWA	(9,807,306)	13,703,033	13,020,345	15,748,048	(22,219,145)
2108 - HUD-CDBG	(8,960,264)	10,644,148	9,782,794	5,311,555	(13,427,630)
2109 - HUD-Home	2,165,862	947,493	862,821	24,997,534	(22,747,000)
2113 - Department of Justice - COPS	(1,234,177)	259,600	35,139	876,370	(1,886,086)
2120 - Federal Action Agency	68,128	320,975	313,882	438,625	(269,990)
2123 - US Dept of Homeland Security	(281,949)	1,390,814	1,418,385	1,960,163	(3,427,811)
2124 - Federal Emergency Management Agency	(1,656,911)	2,898,422	1,841,503	5,224,265	(6,698,180)
2128 - Department of Health and Human	332,045	17,716,048	16,906,162	20,038,951	(18,479,400)
2138 - California Department of Education	2,142,051	7,452,400	8,200,950	(137,234)	1,530,735
2139 - California Department of Conserve	(3,496,385)	3,978,807	5,281,579	9,104,200	(14,180,730)
2144 - California Housing and Community	8,117	7,551,221	7,137,521	48,710,826	(48,289,010)
2148 - California Library Services	102,871	496,436	467,956	3,926,862	(3,795,512)
2152 - California Board of Correction	(4,036,717)	4,717,595	4,778,554	7,500,657	(14,205,688)
2159 - State of California Other	7,397,109	37,252,347	38,952,05	88,202,763	(91,222,967)
2160 - County of Alameda: Grants	1,486,963	528,801	921,844	1,306,257	(749,496)
2172 - Alameda County: Vehicle Abatement	(156,538)	210,446	381,796	34,506	(362,394)
2190 - Private Grants	37,402	64,023	8,316	143,409	220,465
2195 - Workforce Investment Act	731,712	3,760,203	3,477,182	4,254,405	(3,239,672)
2241 - Measure Q-Library Services	8,602,716	19,597,533	17,995,351	1,325,004	6,243,030
2242 - Measure Q Reserve- Library Services Retention & Enhancement	882,826	22,698	893,508	—	12,016
2250 - Measure N	1,086,731	1,982,886	2,206,126	40,516	132,296
2261 - Measure AA - Oversight	(3,777)	2,713,549	110,811	2,506,447	2,596,336

Fund Description	FY22-23 Beg Audited Fund Balance	FY22-23 Q4 Rev	FY22-23 Q4 Exp	FY22-23 Carryforwards	FY22-23 Year End Avail Fund Balance (Unaudited)
2262 - Measure AA - Early Education	—	24,742,331	11,591,176	11,590,252	13,151,155
2263 - Measure AA - Oakland Promise	—	12,371,281	6,953,592	5,795,357	5,417,689
2330 - Werner Court Vegetation Mgmt	52,522	10,634	37	—	63,119
2331 - Wood Street Community Facility	556,609	71,213	84,774	84,499	458,548
2332 - Gateway Industrial Park	529,308	836,836	426,673	792,622	146,849
2333 - Brooklyn Basin Public Services	(6,630)	557,823	47,660	477,021	26,511
2411 - False Alarm Reduction Program	(3,202,377)	1,409,485	1,871,516	62,246	(3,726,652)
2412 - Measure M - Alameda County	740,174	2,472,307	2,331,723	43,324	396,406
2413 - Rent Adjustment Program Fund	2,826,101	7,819,067	9,550,038	1,288,726	(1,436,442)
2416 - Traffic Safety Fund	131,053	805,854	847,800	7,493	81,612
2417 - Excess Litter Fee Fund	1,720,993	615,539	882,170	(12,151)	1,466,512
2420 - Transportation Impact Fee	8,254,810	2,252,932	1,134,530	4,401,128	2,012,926
2421 - Capital Improvements Impact Fee	4,461,782	2,407,351	970,186	2,934,987	2,963,960
2826 - Mortgage Revenue	2,004,976	88,531	32,309	1,590,201	(1,413,015)
2990 - Public Works Grants	(1,023,852)	433,767	320,938	22,074	(46,699)
2992 - Parks and Recreation Grants	(1,541,238)	449,948	—	—	(1,091,290)
2996 - Parks and Recreation Grants	91,081	12,132	120,154	82,377	(99,318)
2999 - Miscellaneous Grants	10,660,739	1,611,020	2,510,200	10,813,363	(1,574,304)
3100 - Sewer Service Fund	94,900,741	76,402,012	70,018,901	59,209,402	12,306,671
3200 - Golf Course	71,485	353,752	685,130	12,999	(272,892)
4100 - Equipment	25,229,953	43,476,259	41,163,948	7,729,423	17,900,296
4200 - Radio / Telecommunications	7,081,098	8,106,634	8,955,865	2,882,931	3,348,936
4210 - Telephone Equipment and Software	662,803	6,390	955,519	16,338	(302,664)

Fund Description	FY22-23 Beg Audited Fund Balance	FY22-23 Q4 Rev	FY22-23 Q4 Exp	FY22-23 Carryforwards	FY22-23 Year End Avail Fund Balance (Unaudited)
4450 - City Facilities Energy Conserve	195,335	(47,529)	351,891	3,799	(207,884)
5012 - JPFA Admin Building: Series 19	(1,033,405)	274,589	—	—	(758,816)
5322 - Measure DD: 2017C Clean Water	12,317,856	403,013	1,214,609	10,481,539	689,451
5500 - Municipal Capital Improvement	(4,068,392)	902,189	—	—	(3,166,202)
5505 - Municipal Capital Improvement	2,455,332	846,469	—	1,606,912	1,694,889
5510 - Capital Reserves	(876,993)	3,298,896	229,306	2,066,694	125,903
5610 - Central District Projects	25,602,257	1,904,655	3,856,115	8,950,441	12,408,974
5614 - Central District: TA Bonds	8,633,059	3,523,565	1,137,205	6,301,310	4,378,414
5638 - BMSP: TA Bond Series 2006C-T	497,403	16,202	78,440	189,398	245,766
5643 - Central City East TA Bonds	19,500,589	280,210	407,048	6,832,066	12,199,156
5650 - Coliseum Projects	5,191,692	243,973	397,560	3,475,330	1,253,544
5656 - Coliseum: TA Bonds Series 2006	46,820,807	160,246	—	6,867,828	35,925,799
5671 - OBRA: Leasing & Utility	53,395,271	1,983,505	851,334	3,757,400	50,689,269
5999 - Miscellaneous Capital Projects	(1,329,520)	6,957,830	2,622,480	5,679,668	(2,686,527)
6013 - 2013 LED Streetlight Acquisition	230,532	1,375,527	1,498,859	—	107,199
6029 - Taxable Pension Obligation Bond	7,058,582	18,184,321	17,895,920	—	7,346,983
6032 - Taxable Pension Obligation	304,865	53,156,879	53,133,000	—	328,744
6064 - GO Refunding Bonds	4,535,231	12,163,939	13,703,250	—	2,995,920
6322 - Measure DD: 2017C Clean Water	784,795	1,275,804	1,451,231	—	609,368
6330 - Measure KK: 2017A-1 (TE)	1,566,646	2,057,508	2,243,371	—	1,380,783
6331 - Measure KK: 2017A-2 (Taxable)	1,529,157	3,701,742	4,135,045	—	1,095,854
6332 - Measure KK: 2020B-1 GOB	2,591,429	3,750,163	3,932,700	0	2,408,892

Fund Description	FY22-23 Beg Audited Fund Balance	FY22-23 Q4 Rev	FY22-23 Q4 Exp	FY22-23 Carryforwards	FY22-23 Year End Avail Fund Balance (Unaudited)
6333 - Measure KK: 2020B-2 GOB	2,009,102	3,443,776	4,954,175	0	498,704
6334 - 2020 GOB Refunding	1,759,977	7,108,698	5,798,497	0	3,070,178
6335 - Measure KK: Infrastructure Series 2022C-1 GOB (Tax Exempt)	16,266,216	10,727,502	6,030,443	0	20,963,275
6540 - Skyline Sewer District - Redemption	34,335	1,113	—	—	15,448
6557 - Piedmont Pines P1 2018 Reassessment Bond	205,413	115,899	96,860	19,741	204,710
6587 - 2012 Refunding Reassessment Bond	1,069,436	271,742	432,849	—	908,328
6613 - JPFA Lease Revenue Refunding Bond	(6,484)	8,326,389	8,329,000	—	(9,095)
7100 - Police and Fire Retirement System	401,487,460	68,481,213	2,987,813	2,071	459,293,289
7130 - Employee Deferred Compensation	5,107	383	2,867	9,479	(6,857)
7320 - Police and Fire Retirement System	41,936,443	(599,501)	4,305,302	—	37,031,640
7540 - Oakland Public Library Trust	924,545	557,865	128,233	652,166	324,045
7640 - Oakland Public Museum Trust	750,314	26,304	150,780	575,290	50,548
7760 - Grant Clearing	(4,473,706)	350,922	1,613,051	1,199,004	(6,934,840)
7999 - Miscellaneous Trusts	2,333,219	637,165	70,332	1,660,805	1,239,248

Attachment B: FY 2023-24 Q1 Detailed Report

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The report has the following major sections:

1. General Purpose Fund Q1 Revenues
2. General Purpose Fund Q1 Expenditures
3. General Purpose Fund Q1 Fund Balance
4. Reserves

Appendixes:

Consolidated Fiscal Policy

FY2022-23 to FY2023-24 Carryforwards

Summary of FY 2023-24 Q1 GPF Revenues & Expenditures

FY 2023-24 GPF Revenue is projected to come in \$113.91 million lower compared to the Adjusted Budget of \$887.48 million. GPF Expenditures are estimated to come in \$15.59 million over the Adjusted Budget. **Table 1** below shows the FY 2023-24 General Purpose Fund revenue and expenditures Adjusted Budget, Q1 year to date actuals, and year-end estimates which currently project a year-end operating shortfall of \$129.50 million.

Table 1: Summary of FY 2023-24 Q1 GPF Revenues & Expenditures Budget to Estimated Year-End Actuals (\$ in millions)

	FY 2023-24 Adopted Budget	FY 2023-24 Adjusted Budget	FY 2023-24 Q1 YTD Actuals	FY 2023-24 Year-End Estimate	FY 2023-24 Year-End \$ Over / Under Adjusted Budget	Projected Year-End % (Over) / Under Adopted Budget
FY 2023-24 Revenues	834.12	887.48	75.12	773.42	(113.91)	(12.9)%
FY 2023-24 Expenditures	834.12	887.48	141.47	903.07	15.59	1.8 %
Operating (Shortfall) / Surplus	—	—	(66.35)	(129.50)	(129.50)	(14.6)%

I. GENERAL PURPOSE FUND FY 2023-24 Q1 REVENUES

This section of the report provides an assessment of the City's revenue condition in the current fiscal year as compared to the FY 2023-24 Adjusted Budget, primarily based on actual year-end performance during FY 2022-23, statewide economic forecasts, and trends seen in monthly remittances in some of the revenue categories during Q1 of FY 2023-24. The preliminary Q1 FY 2023-24 GPF revenue forecast projects an overall decrease of \$31.26 million when compared to the Adjusted Budget, decreasing the total FY 2023-24 GPF revenue forecast from the estimated \$804.68 million to \$773.42 million, net of use of fund balance assumed in the budget to support expenditures and FY 2022-23 carryforwards. The effects of persistent high inflation, high gas prices, high interest rates, as well as decreased consumer confidence and personal savings, continue to affect City revenues. The rise in interest rates continue to reduce the demand and price of properties on the market, directly affecting RETT in particular, which leads the way in the anticipated shortfalls. Additional details are provided below for each category that projects to have a projected significant variance compared to the FY 2023-24 Adjusted Budget.

Q1 REVENUE HIGHLIGHTS

Property Tax projects to have the largest increase compared to the FY 2023-24 Adopted Budget, projecting to come in at \$299.84 million, which is \$5.68 million or 1.9% higher when compared to the FY 2023-24 Adopted Budget of \$294.17 million. The increase is driven by the

overall increase in taxable values for the City of approximately 6.6% according to the 2023 Alameda County Assessor 2022/23 and 2023/24 Secured and Unsecured Tax Rolls that became available after the FY 2023-25 Biennial Budget was adopted by the City. The Property Tax rate is applied to the property values and therefore the increase in property values results in an increase to the amount of Property Tax collected in the same proportion. The 6.6% year-over-year increase from FY 2022-23 to FY 2023-24 is 1.6% lower compared to the prior year increase of 8.2%.

Utility Consumption Tax projects to have the second largest increase compared to the FY 2023-24 Adopted Budget, projecting to come in at \$66.44 million, which is \$4.54 million or 7.3% higher when compared to the FY 2023-24 Adopted Budget of \$61.90 million. Higher Utility Costs have driven UCT to come in higher year-over-year, experiencing annual growth of 6.32% in FY 2020-21, 5.32% in FY 2021-22, and 14.99% in FY 2022-23. The new projection anticipates a CPI growth rate of 3% from the FY 2022-23 year-end all time high in UCT revenue collected of \$64.51 million based on the annualized CPI increase as of June 30, 2023. On November 16 2023, the California Public Utilities Commission voted unanimously to increase the PG&E rates by 13%, taking effect on January 1, 2024 which is at the midpoint of FY 2023-24. The revised UCT projection of a 7.3% increase anticipated compared to the Adopted Budget for FY 2023-24 closely matches the midpoint of the PG&E announced rate hikes. Historical growth in UCT revenue has been due in large part to increases in the tax rate but has high variability due to industry restructuring, technological change, weather, dynamics of energy markets, and price volatility. The Utility Consumption Tax (UCT) is imposed on the use of utilities, primarily electricity and natural gas, but also on cable television and telephone usage, and applies to both residential and commercial users.

Interest Income projects to have the third largest increase compared to the FY 2023-24 Adopted Budget, projecting to come in at \$5.00 million, which is \$4.51 million or 931.9% higher when compared to the FY 2023-24 Adopted Budget of \$0.48 million due to the rapid growth in interest rates, which drove interest earnings to come in \$4.51 million above the FY 2022-23 Adjusted Budget. Since March 2022, the Federal Reserve (FOMC) has raised interest rates 11 times by a combined total of 5.25% basis points which have resulted in the highest interest rates in recent history. Rates appear to have peaked but are expected to remain high throughout FY 2023-24 and therefore the updated projection expects a similar performance to FY 2022-23.

Parking Tax in the GPF projects to have the fourth largest increase compared to the FY 2023-24 Adopted Budget, projecting to come in at \$12.37 million, which is \$1.10 million or 9.8% higher when compared to the FY 2023-24 Adopted Budget of \$11.26 million. The FY 2023-24 Adopted Budget was adopted slightly lower compared to the FY 2022-23 Adopted Budget due to the underperformance in Parking Tax during the Covid Pandemic years, which had dropped from a high of over \$11.05 million in FY 2018-19, to \$9.07 million in FY 2019-20, and further to \$6.26 million in FY 2020-21, before starting to bounce back in FY 2021-22, ending at \$9.54 million. Parking Tax continued to rebound in FY 2022-23, falling \$0.38 million under the \$12.39 million budget in the GPF, but ending the year at \$12.01 million, which has now surpassed the pre-pandemic level of \$11.05 million.

Real Estate Transfer Tax projects to have the biggest shortfall compared to the FY 2023-24 Adopted Budget, projected to come in at \$89.69 million, which is \$20.72 million or 18.8% lower

when compared to the FY 2023-24 Adopted Budget of \$110.41 million, which was developed prior to realizing the steep drop in RETT revenues that FY 2022-23 ended up experiencing. The significant reduction is attributable to rising interest rates that impact the affordability factor and consequently the number of property sales subject to RETT. Since March 2022, the Federal Reserve (FOMC) has raised interest rates 11 times by a combined total of 5.25% basis points. As a consequence of the corresponding rise in mortgage rates, the number of properties sold in FY 2022-23 compared to FY 2021-22 dropped by 2,226 or 37.7% less properties in the City. The CME Fed Watch Tool¹, which analyzes the probability of FOMC interest rate moves for upcoming Federal Reserve meeting dates, estimates that interest rates have peaked and will remain constant until May 2024, before starting to drop gradually.

The last time RETT had a similar year-over-year decrease comparable to FY 2022-23 was in FY 2007-08 when it dropped 41.1% compared to the previous year. It remained at a similar level in the immediate future as it was followed by a 5.4% drop in FY 2008-09 and a modest rebound of a 7.88% increase in FY 2009-10. The macroeconomic circumstances appear different this time. The last time the mortgage rates average was this high, 7.5% as of November 9, 2023, was in FY 2000-01, near the bottom of a 20-year drop during which mortgage rates were coming down from a high of 18.63% in 1981. Moreover, the comparable drop in RETT experienced in FY 2007-08 was more closely tied to the housing sector, while the current drop experienced in FY 2022-23 is a reaction to tighter monetary policy experienced as a result, first, of the Covid pandemic, and consequently of a high inflationary period. Looking outward, the California Association of Realtors released their 2024 Housing and Economic Forecast² on September 20, 2023 and predict that the California housing market will rebound in 2024. According to their forecast, in the State of California, existing, single-family home sales are forecast to total 327,100 units in 2024, an increase of 22.9% from 2023's projected pace of 266,200. California's median home price is forecast to climb 6.2% to \$860,300 in 2024, following a projected 1.5 percent decrease to \$810,000 in 2023 from 2022's \$822,300 while housing affordability is expected to remain flat at 17 percent next year from a projected 17 percent in 2023.

By the volatile nature of this tax, RETT are not considered a consistent revenue stream. When certain high value commercial properties are sold, they can result in anomalously high revenue. These can be unpredictable and cannot be relied upon. Given how the RETT market rebounded slowly during the previous comparable year-over-year drop in revenue, and how macroeconomic conditions appear to point towards a slower U shape recovery rather than a V shape recovery for the economy as a whole, the revised projections anticipate the first half of FY 2023-24 to come in at the levels experienced during FY 2022-23, and apply the estimated growth rate for sales and median price increases as expected by the California Association of Realtors for the second half of FY 2023-24.

Table 2 below presents the year-over-year variance in RETT growth Rate from FY 2021-22 to FY2022-23.

¹ [CME FedWatch Tool - CME Group, \(November 6, 2023\)](#)

² [C.A.R. releases its 2024 California Housing Market Forecast \(prnewswire.com\), source: California Association of Realtors, www.car.org.](#)

Table 2: RETT Growth Rate (\$ in millions)

Sale Price	FY 2021-22		FY 2022-23		Year-Over-Year Variance	
	Gross Sales	Volume	Gross Sales	Volume	Gross Sales	Volume
\$300,000 or below	\$ 65.00	398	\$37.82	229	(41.8)%	(42.5)%
\$300,001 to \$2 Million	\$ 4,719.02	5,011	\$2,876.83	3,168	(39.0)%	(36.8)%
\$2 million to \$5 Million	\$ 1,156.53	428	\$674.24	245	(41.7)%	(42.8)%
\$5 -10 Million	\$ 260.91	39	\$139.57	20	(46.5)%	(48.7)%
\$10 - 50 Million	\$ 531.19	26	\$293.32	14	(44.8)%	(46.2)%
\$50.01-100 Million	\$ 194.16	3	\$212.65	3	9.5 %	— %
Over \$100 Million	\$ 327.50	1	\$163.29	\$ 1	(50.1)%	— %
Total	\$ 7,254.31	5,906	\$4,397.71	3,680	(39.4)%	(37.7)%

Miscellaneous Revenue projects to have the second biggest shortfall, projected to come in at \$5.79 million, which is \$15.43 million or 72.7% lower when compared to the FY 2023-24 Adopted Budget of \$21.22 million. The reduction in FY 2023-24 is a result of the high amount budgeted due to an anticipated sale of the Raiders Training Facility, which expected to generate \$20.00 million in proceeds that are now projected to come in until FY 2024-25. The new estimate expects to end the year at the same level of FY 2022-23, which ended the year \$2.87 million over the FY 2022-23 Adjusted Budget of \$2.92 million.

Business License Tax projects to have the third biggest shortfall, projected to come in at \$118.84 million, which is \$6.41 million or 5.1% lower when compared to the FY 2023-24 Adopted Budget of \$125.25 million, aligning closer to the FY 2022-23 year-end actual of \$115.38 million, assuming a year over year increase equal to the 3% growth rate based on the CPI for the year ending June 30, 2023, according to the U.S. Bureau of Labor Statistics. The FY 2022-23 baseline represents the first year of BT data containing the new Measure T tiered based tax structure. Recent economic conditions, such as the increase commercial vacancy rates, the rise in borrowing interest rate, the decline in taxable sales, and decline in personal savings continue putting downward pressure on tax revenues. A July 17, 2023 article published by the San Francisco Business Times³, indicates that office vacancy in Oakland’s core business district hit 35.7% in the second quarter (Calendar Year, FY 2022-23 Q4); it further points out that this makes "the fourth consecutive quarter the 6.3 million-square-foot submarket’s vacancy rate has risen." New Business License Tax applications submitted during January through September of 2023 have also declined compared to the number submitted during the same period last year, with 3,451 received in 2023, compared to 4,632 in 2022, which is a 25% decrease. As a result, the revised forecast for the current fiscal year is a decreased by \$6.41

³ Sarah Klearman, "Office vacancy in Oakland's core business district hit 35.7% in the second quarter", <https://www.bizjournals.com/sanfrancisco/news/2023/07/17/q2-oakland-office.html> "www.bizjournals.com", July 17, 2023.

million from the FY2023-24 Adopted Budget of \$125.25 million while maintaining a year over year increase of \$3.46 million compared to the FY 2022-23 year-end actuals.

Sales Tax projects to have the fourth biggest shortfall, projected to come in at \$65.63 million, which is \$2.06 million or 3.0% lower when compared to the FY 2023-24 Adopted Budget of \$67.69 million. General consumer goods declined due to buyers' sensitivity to inflated prices. As published in HDL's California Consensus Forecast Report, during Q4 of FY 2022-23, taxable sales overall for all of Alameda County declined 5.4% over the comparable time period in FY 2021-22; the Bay Area was down 0.1% during the same comparable periods. For FY 2023-24, State-wide, HDL projects a 0.6% reduction in sales tax trends, and for Oakland, HDL projects a 1.8% drop in County Sales Tax allocations. As a result, the fourth largest revenue source for the City is projected to come in \$2.06 million lower than the FY 2023-24 Adjusted Budget of \$67.69 million.

Transient Occupancy Tax projects to have the fifth biggest shortfall, projected to come in at \$20.81 million, which is \$1.68 million or 3.0% lower when compared to the FY 2023-24 Adopted Budget of \$22.48 million. According to the City of Oakland's Hospitality Market Report⁴ prepared by CoStar on September 28, 2023, in the 12 months prior to the report, "*monthly occupancy has averaged 66.0%, moderately above the national average of 63.2% for the same period*" and further "*670 rooms currently underway in the Oakland market amount to a 3.1% expansion of the hotel inventory*". Thus, demonstrating the continual rebound that TOT has experienced since the FY 2020-21 pandemic low of \$10.61 million collected. However, the current amount of \$22.48 million as adopted in the FY 2023-24 Adopted Budget would represent an 11% increase from the FY 2022-23 year-end actual of \$20.20 million, which came in lower than anticipated in the FY2022-23 Adjusted Budget. The new projected amount of \$20.81 million represents a 3% growth rate from the FY 2022-23 year-end total, based on the Consumer Price Index (CPI) annualized increase as of June 30, 2023.

Fines and Penalties projects to have the sixth biggest shortfall, projected to come in at \$22.27 million, which is \$0.80 million or 3.5% lower when compared to the FY 2023-24 Adopted Budget of \$23.07 million. The Adopted Budget assumed the \$0.80 million for a Stand-up Scofflaw Detail program, which is a smart parking boot system that was shut down as a result of a California Court of Appeals decision against the City of San Francisco, which made it unlawful for a local agency to tow a legally parked car for unpaid parking citations.

Overall, there are several macroeconomic factors that have put a strain on City revenues and the recovery of revenue performance to the pre-pandemic high levels hasn't been achieved overall but it continues to progress at a gradual pace in most categories. On the consumer side, the personal savings rate for individuals, based on data provided by HDL, has dropped to 4.5% as of the quarter ending on June 30, 2023, compared to 19.9% during the quarter ending on March 31, 2021, consequently slowing down spending trends that affect Sales Tax and local businesses. Inflation and high prices continue to be the focal point of the economy. In combating these, the primary driver of the reduction in the revenue projections for the City in FY 2023-24 is due to the rapid increase in interest rates made by the United States Federal

Reserve that have resulted in higher mortgage rates and have caused real estate transactions to drop significantly. **Table 3** below summarizes the FY2023-24 GPF revenues by category, with the updated year-end projections for each.

Table 3: FY 2023-24 Q1 General Purpose Fund Revenues

Revenue Category	FY 2023-24 Adopted Budget	FY 2023-24 Adjusted Budget	FY 2023-24 Q1 YTD Actuals	FY 2023-24 Q1 Year-End Estimate	Year-End \$ Over / (Under) Adjusted Budget	Year-End % Over / (Under) Adjusted Budget
Property Tax	294.17	294.17	10.28	299.84	5.68	1.9 %
Business License Tax	125.25	125.25	6.66	118.84	(6.41)	(5.1)%
Real Estate Transfer Tax	110.41	110.41	16.66	89.69	(20.72)	(18.8)%
Sales Tax	67.69	67.69	5.84	65.63	(2.06)	(3.0)%
Utility Consumption Tax	61.90	61.90	15.29	66.44	4.54	7.3 %
Service Charges	52.28	52.28	4.98	52.28	—	— %
Fines & Penalties	23.07	23.07	4.30	22.27	(0.80)	(3.5)%
Transient Occupancy Tax	22.48	22.48	4.56	20.81	(1.68)	(7.5)%
Miscellaneous Revenue	21.22	21.22	2.85	5.79	(15.43)	(72.7)%
Interfund Transfers	13.08	13.08	—	13.08	—	— %
Parking Tax	11.26	11.26	3.30	12.37	1.10	9.8 %
Licenses & Permits	1.39	1.39	0.25	1.39	—	— %
Interest Income	0.48	0.48	—	5.00	4.51	931.9%
Grants & Subsidies	—	—	0.15	0.15	0.15	— %
Subtotal	804.68	804.68	75.12	773.57	(31.11)	(3.9)%
Transfers from Fund Balance	30.12	30.12	—	—	(30.12)	(100.0)%
Project Offsets & Carryforwards	—	52.68	—	—	(52.68)	(100.0)%
Total Revenue	834.80	887.48	75.12	773.57	(113.91)	(9.4)%

II. GENERAL PURPOSE FUND Q1 EXPENDITURES

GENERAL PURPOSE FUND EXPENDITURE HIGHLIGHTS

The GPF expenditures are forecasted to come in at \$903.07 million, which is an increase of \$15.59 million, compared to the Adjusted Budget of \$887.48 million. The budget assumes a one-time use of fund balance in the amount of \$30.1 million to balance the expenditures as budgeted. In previous years, one-time funding was needed in the balancing of the FY2019-20, FY2020-21, FY2021-22 and FY2022-23 expenditures in the budget by programming CARES dollars (\$36.99 million), ARPA dollars (\$188 million), and use of VSSF (\$14.65 million) for a total of \$239.64 million, which would equal 29% of FY2023-24 GPF Adopted Budget expenditures. Furthermore, the budgeted personnel expenditures also assume a vacancy factor of 8.00 %, expediting hiring to a large degree could change the outcome. Overall, the budget assumes a decrease in appropriation levels due to the exhaustion of emergency/federal funding utilized in prior fiscal years combined with the current global inflationary trend affecting the economy.

Table 4 below reflects the GPF expenditures forecasted to come in at \$903.07 million, which is \$15.59 million, or 1.8% under the adjusted budget of \$887.48 million.

Table 4: Summary of FY 2023-24 Q1 GPF Expenditures Budget to Actuals (\$ in millions)

	FY 2023-24 Adopted Budget	FY 2023-24 Adjusted Budget	FY 2023-24 Q1 YTD Actuals	FY 2023-24 Q1 Year-End Estimate	Year-End \$ (Over) / Under Adjusted Budget	Year-End % (Over) / Under Adjusted Budget
FY 2023-24 Expenditures	834.12	887.48	141.47	903.07	(15.59)	(1.8)%

Department Level Spending Trends

Table 5 below reflects department-level spending and projected year-end GPF expenditures. As a result, City-wide GPF departmental expenditure projections are projected to come in above the Adjusted Budget by \$15.59 million. Per the City’s Consolidated Fiscal Policy, Departments projected to overspend in the General Purpose Fund by more than one percent (1%), shall bring an informational report to the City Council within 60 days following acceptance of the Revenue & Expenditure report by the City Council. The report shall list the actions the Administration is taking to bring the expenditures into alignment with the budget.

Table 5: Summary of FY 2023-24 GPF Projected Expenditure Variance (\$ in millions)

Department	FY 2023-24 Adjusted Budget	FY 2023-24 Q1 YTD Actuals	FY 2023-24 Q1 Year-End Estimate	Year-End \$ (Over) / Under Adjusted Budget	Year-End % (Over) / Under Adjusted Budget
Capital Improvement Projects	2.35	0.01	2.35	—	— %
City Administrator	11.00	1.45	10.43	0.57	5.2 %
City Attorney	23.42	3.40	22.59	0.83	3.5 %
City Auditor	3.60	0.46	3.22	0.38	10.6 %
City Clerk	7.86	0.43	7.49	0.37	4.7 %
City Council	7.68	1.32	7.55	0.13	1.7 %
Department of Transportation	23.04	2.43	21.63	1.40	6.1 %
Department of Violence Prevention	13.08	0.87	11.94	1.13	8.7 %
Department of Workplace and Employment Standard	5.67	0.89	5.99	(0.32)	(5.7)%
Economic and Workforce Development Department	17.02	1.73	16.87	0.15	0.9 %
Finance Department	33.46	4.37	31.93	1.54	4.6 %
Fire Department	212.60	36.75	207.70	4.90	2.3 %
Housing and Community Development Department	2.91	0.17	2.91	—	— %
Human Resources Management Department	9.71	1.59	9.40	0.31	3.2 %
Human Services Department	44.50	2.78	44.50	—	— %

Department	FY 2023-24 Adjusted Budget	FY 2023-24 Q1 YTD Actuals	FY 2023-24 Q1 Year-End Estimate	Year-End \$ (Over) / Under Adjusted Budget	Year-End % (Over) / Under Adjusted Budget
Information Technology Department	18.67	2.70	18.12	0.54	2.9 %
Mayor	4.68	0.76	4.35	0.33	7.0 %
Non-Departmental and Port	60.09	3.19	57.59	2.50	4.2 %
Oakland Animal Services	6.56	0.99	6.17	0.40	6.0 %
Oakland Parks and Recreation Department	19.23	2.34	18.66	0.57	2.9 %
Oakland Public Library Department	12.32	1.39	12.57	(0.26)	(2.1)%
Oakland Public Works Department	1.78	0.21	1.85	(0.07)	(3.7)%
Police Commission	8.54	0.92	7.46	1.08	12.7 %
Police Department	333.91	69.82	366.24	(32.32)	(9.7)%
Public Ethics Commission	2.35	0.30	2.15	0.20	8.3 %
Race and Equity Department	1.48	0.22	1.42	0.06	4.0 %
Total	887.48	141.47	903.07	(15.59)	(1.8%)

The following section details Q1 projected GPF savings or overspending by Department, as compared to the FY 2023-24 Adjusted Budget.

Capital Improvement Program (CIP)

The Capital Improvement Program is projected to end the fiscal year at its adjusted budget of \$2.35 million.

City Administrator (CAO)

The City Administrator’s Office is projected to underspend by \$0.57 million, or 5% of their budget, due to vacancies. In the General Purpose Fund, CAO has a vacancy rate of 29%, with twelve vacant positions.

City Attorney (OCA)

The City Attorney is projected to underspend by \$0.83 million, or 4% of their budget, due to vacancies. In the General Purpose Fund, OCA has a vacancy rate of 17%, with eleven vacant positions.

City Auditor

The City Auditor is projected to underspend by \$0.38 million, or 11% of their budget due to vacancies. In the General Purpose Fund, City Auditor has a vacancy rate of 36%, with four vacant positions.

City Clerk

The Office of the City Clerk is projected to underspend their budget by \$0.37 million, or 5% of their budget due to vacancies. In the General Purpose Fund, City Clerk has a vacancy rate of 18%, with two vacant positions.

City Council

The City Council is projected to underspend their budget by \$0.13 million, or 2% of their budget, due to vacancies. In the General Purpose Fund, City Council has a vacancy rate of 6%, with two vacant positions.

Department of Transportation (DOT)

The Department of Transportation is projected to underspend by \$1.40 million, or 6% of their budget, due to vacancies. In the General Purpose Fund, DOT has a vacancy rate of 41%, with forty-two vacant positions.

Department of Violence Prevention (DVP)

The Department of Violence Prevention is projected to underspend by \$1.13 million, or 9% of their budget, due to vacancies. In the General Purpose Fund, DVP has a vacancy rate of 33%, with ten vacant positions.

Department of Workplace & Employment Standards (DWES)

The Department of Workplace & Employment Standards is projected to overspend by \$0.32 million, or 6% of their budget, due to overspending in personnel. In the General Purpose Fund, DWES has a vacancy rate of 25%, with five vacant positions.

Economic & Workforce Development (EWD)

Economic & Workforce Development is projected to underspend by \$0.15 million, or 6% of their budget, due to vacancies. In the General Purpose Fund, DWES has a vacancy rate of 35%, with nine vacant positions.

Finance Department

The Finance Department is projected to underspend by \$1.54 million, or 5% of their budget, due to vacancies. In the General Purpose Fund, Finance has a vacancy rate of 21%, with twenty-five vacant positions.

Fire Department

The Oakland Fire Department is projected to underspend by \$4.90 million, or 2% of their budget. In the General Purpose Fund, Fire has a vacancy rate of 16%, with 101 vacant positions.

Housing & Community Development (HCD)

Housing & Community Development is projected to end the fiscal year at the adjusted budget of \$2.91 million.

Human Resources Management (HRM)

Human Resources Management is projected to underspend by \$0.31 million, or 3% of their budget, due to underspending in Personnel. In the General Purpose Fund, HRM has a vacancy rate of 16%, with six vacant positions.

Human Services Department (HSD)

Human Services Department is projected to end the fiscal year at its adjusted budget of \$44.50 million. In the General Purpose Fund, HSD has a vacancy rate of 21%, with 13 vacant positions.

Information Technology (ITD)

The Information Technology Department is projected to underspend by \$0.54 million, or 3% of their budget, due to vacancies. In the General Purpose Fund, ITD has a vacancy rate of 15%, with eight vacant positions.

Mayor's Office

The Mayor's Office is projected to underspend by \$0.33 million, or 7% of their budget, due to underspending in Personnel. In the General Purpose Fund, the Mayor's Office has no vacancies.

Non-Departmental

Non-Departmental is projected to underspend by \$2.50 million, or 4% of the budget, primarily due to savings in debt payments to the Oakland-Alameda County Coliseum Authority (OACCA). OACCA recommended reduced debt payment contributions as a result of increased revenue from ticket sales at the Coliseum. Subsequently, OACCA passed a resolution reducing the City's contribution yielding \$5 million in savings in the current year.

On November 7, 2023, the City Council passed Resolution 89981 C.M.S., allocating \$2.5 million of the savings to enhance improvements to 9-1-1 dispatch and for efforts to recruit and retain workers. As such, and after consideration of the remaining projected year-end savings the entirety of the Coliseum-related savings is fully accounted for.

Oakland Animal Services

The Department of Animal Services is projected to underspend by \$0.40 million, or 6% of their budget, due to vacancies. In the General Purpose Fund, Animal Services has a vacancy rate of 21%, with seven vacant positions.

Oakland Parks, Recreation and Youth Development (OPRYD)

Oakland Parks, Recreation and Youth Development is projected to underspend by \$0.57 million, or 3% of their budget, due to vacancies. In the General Purpose Fund, OPRYD has a vacancy rate of 27%, with twenty-nine vacant positions.

Oakland Public Library (OPL)

Oakland Public Library is projected to overspend by \$0.26 million, or 2% of their budget, due to overspending in personnel. In the General Purpose Fund, OPL has a vacancy rate of 21%, with eight vacant positions.

Oakland Public Works (OPW)

Oakland Public Works is projected to overspend by 0.07, or 4% of their budget, due to overspending in personnel. In the General Purpose Fund, OPW has a vacancy rate of 100%, with three vacant positions.

Police Commission

The Police Commission is projected to have savings of \$1.08 million, or 13% of their budget, due to vacancies. In the General Purpose Fund, Police Commission has a vacancy rate of 48%, with thirteen vacant positions.

Police Department

The Police Department is projected to overspend by \$32.32 million, or 10% of their budget, due to overtime overspending. A detailed explanation of this overage can be found in the "Public Safety Costs & Analysis" section below.

Public Ethics Commission (PEC)

The Public Ethics Commission is projected to have savings of \$0.20 million, or 8% of their budget, due to vacancies. In the General Purpose Fund, PEC has a vacancy rate of 11%, with one vacant position.

Race & Equity

The Department of Race & Equity is projected to have savings of \$0.06 million, which is 4% of their budget, due to vacancies. In the General Purpose Fund, Race & Equity has a vacancy rate of 20%, with one vacant position.

Public Safety Costs & Analysis

The Oakland Police Department (OPD) was allocated \$24,075,587 in overtime for Fiscal Year (FY) 2023-24. Since July 1, 2023, OPD has experienced a significant surge in overtime expenses in the Personnel/Overtime category. Based on payroll data from Quarter 1 (Q1), the Department is projected to exceed its allocated overtime budget by approximately \$32,400,000. The Department anticipates receiving \$5,900,000 in salary savings and reimbursable overtime funds, offsetting overtime spending to a projected overage of \$26,500,000.

In FY 2023, OPDs budgeted authorized sworn staffing was reduced from 741 to 712. Although staffing was reduced, 719 sworn positions were filled on July 1, 2023, placing OPD over its budgeted authorized staffing by seven personnel. This staffing overage, which has fluctuated throughout Q1, has contributed to the projected overspending in the Personnel/Overtime category.

The top five areas where overspending has occurred in Q1 are outlined in the table below.

Table 6 OPD Top 5 Units for Overtime

Top 5 Units for Overtime	FY23-24 Budget	Yearly Projection	Variance
Special Operations Division (SOD)	\$2.59	\$12.20	\$(9.61)
Area 1	\$2.13	\$8.69	\$(6.56)
Area 3	\$2.08	\$4.80	\$(2.72)
Violent Crime Operations Center (VCOC)	\$0.79	\$2.14	\$(1.35)
Robbery & Burglary Section	\$0.27	\$1.93	\$(1.66)

The Department's objective is to reduce violent crime. This plan requires overtime by sworn personnel and increased spending in the Robbery & Burglary Section, the Violent Crime Operation Center (VCOC), Special Operations Division (SOD), and Areas 1 and 3.

During the month of July, the Robbery & Burglary Section faced a substantial increase in home invasion robberies, requiring investigators to work extended hours to establish connections between cases and identify offenders. Additionally, the Section was actively involved in a 30-day violent suppression operation, collaborating with the VCOC and Ceasefire.

The VCOC played a pivotal role in responding to challenges throughout the city, which included a 23% increase in robberies, a 3% increase in aggravated assaults, and a 6% increase in rapes since this time last year. To address this surge in crime, the VCOC collaborated with the Bureau of Field Operations (BFO), the Area Commanders, and Ceasefire to devise and execute crime-fighting strategies and operations to reduce violent crime. During Q1 of this FY, the VCOC was extensively involved in various crime reduction operations, including the 4th of July Mobile Field Force operation, sideshow operations, and 30-day violence suppression operations, necessitating extended police coverage five to six days a week.

SOD incurred notable overtime spending, primarily related to special enforcement operations, which included special events requiring sworn officers to assist with public safety. While the projected expenditure for SOD overtime is \$12,199,480, the Department anticipates receiving \$5,900,000 in reimbursable overtime, resulting in a projected total overtime spending for SOD in the amount of \$6,299,480.

Patrol overtime allocation, which includes Area 1 and Area 3, is determined by the Watch Commanders and is based on crime analysis data and information obtained from weekly crime meetings. Specific locations and tasks are not predetermined; however, the goal is to reduce shootings, robberies, and other violent crimes.

During Q1, the overtime spending in Areas 1 and 3 persisted from the preceding quarter, particularly in areas with high crime rates, including the Little Saigon Area, International Boulevard, Acorn, Ghost Town, and Campbell Village, areas known for incidents of shootings and homicides. Furthermore, overtime was extended for various operations, including those at Lake Merritt, Human Trafficking, and China Town.

To ensure compliance with NSA regulations following the ransomware incident, a significant number of division-level investigations were assigned in July, requiring immediate attention to prevent missed deadlines that could jeopardize the Department's compliance status. As a result, overtime was approved for Sergeants and Lieutenants to oversee and complete these investigations.

Considering the increase in violent crime during Q1 of FY 2023-24, the Department anticipates evaluating strategies to reduce excessive overtime spending by restricting overtime during Quarter 2 (Q2). This approach aims to offset the overages accrued during Q1.

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III. GENERAL PURPOSE FUND - FUND BALANCE

The City's GPF Fund Balance, net obligations, is projected to end the year at negative \$70.15 million in FY 2023-24. Obligations are reserves required by City Ordinances and the City Charter (mandated emergency & OMERS reserves).

Table 7 below shows mandated reserves required by City Ordinances and the City Charter (mandated emergency & OMERS reserves) totaling \$33.84 million, decreasing the estimated FY2023-24 year-end available fund balance from negative \$36.46 million to negative \$70.15 million. The estimated FY 2023-24 available Fund Balance is the amount of unobligated funding available to the City in the GPF.

Table 7: FY 2023-24 Year-End Available GPF Fund Balance

GENERAL PURPOSE FUND (1010)	FY 2023-24 Q1 Projected FYE
Estimated FY 2023-24 Beginning Available Fund Balance	93.19
FY2023-24 Performance	
Revenue	773.42
Expenditures	903.07
FY 2023-24 Operating Surplus / (Deficit)	(129.50)
Unaudited Ending Fund Balance	(36.46)
Obligations Against Ending Fund Balance	(33.84)
Use of Fund Balance in FY 2024-25	(33.84)
Estimated FY 2023-24 Ending Available Fund Balance	(70.15)

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IV. RESERVES

On December 9, 2014 Council Ordinance No. 13279 amended the City's [Consolidated Fiscal Policies](#) to include designated reserves for both the Vital Services Stabilization Fund and for the acceleration of long-term obligations, in addition to the mandated 7.5% GPF Emergency Reserve (refer to the [City of Oakland Consolidated Fiscal Policy, Section I, Part C: Use of Excess Real Estate Transfer Tax](#)). It is important to note that while these balances are designated each fiscal year, reserve appropriations adopted in subsequent fiscal years may include any prior year true-ups.

Emergency Reserve

The City's GPF Emergency Reserve, was calculated by multiplying 7.5% by the FY2022-23 Adopted Budget amount of \$872.07 million and carried forward on to FY 2023- 24. The reserve is approximate to one month of FY 2023-24 Adopted Budget in the GPF. This reserve will be held in Fund 1011 as directed by Council in Resolution 88717 C.M.S. The reserve requirement, pursuant to the CFP has been met.

However, the emergency reserve policy level of 7.5% is inadequate to sustain city services in an economic downturn as evidenced by the events of the last 2 years. The recommended policy level is 16.7% or two months of operating expenditures. This recommended level is supported by best practices outlined by the Government Finance Officer's Association's (GFOA). Additionally, this recommended level can be witnessed in the levels of funding needed in the balancing of the City's Budget since the FY2019-20 budget by programming CARES dollars (\$36.99 million), ARPA dollars (\$188.00 million) and use of VSSF (\$14.65 million) for a total of \$239.64 million. Finally, the City Auditor's [Financial Condition for Fiscal Years 2012-13 through 2019-20](#) Report cites the need for additional reserves to bolster the city's financial standing.

Vital Services Stabilization Fund

The Vital Services Stabilization Fund (VSSF) was established in 2014 by City Council after the Great Recession to serve as the City's "Rainy Day" fund. Per the Consolidated Fiscal Policy, 25% of excess RETT revenue is intended to go into the VSSF. The FY 2022-23 ending available balance of \$10.27 million was assumed in its entirety in the FY 2023-24 Adopted Budget to balance expenditures as City Council declared that the City is experiencing a severe financial event and state of extreme fiscal necessity. The target funding level per the City's Consolidated Fiscal Policy is \$125.22 million, or 15% of the GPF revenues. **Table 8** below shows the estimated FY 2023-24 year-end reserve balances.

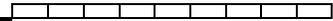


Table 8: FY 2023-24 Reserve Balances (\$ in millions)

Description	FYE Estimated 2022-2023 Balances	FYE Estimated 2023-2024 Balances
Mandated Emergency Reserves FY 2022-23*	65.41	65.41
Vital Services Stabilization Fund	10.27	—
OMERS Reserves (Reso. No. 85098 C.M.S)	2.36	2.36
Total Reserves	78.04	67.77

**The 7.5% GPF reserve is not a cumulative balance*

V. SELECTED Q1 NON-GPF

This section of the **Q1** report contains additional analysis on selected non-GPF funds. For additional fund descriptions, please visit <https://stories.opengov.com/oaklandca/published/R-OeckHLWBJ>.

This **Q1** report discusses selected funds that are of special interest to the City because the revenue comes from a special tax or local measure, or because of the particular revenue or expenditure restrictions.

For these funds, the revenue tables below will show year-end estimates compared to the adopted budget. The expenditure tables in this section compares the FY 2023-24 Adopted Budget to FY 2023-24 year-end estimates.

The fund balance tables compare the FY 2023-24 unaudited beginning fund balance to the FY 2023-24 projected ending fund balance for these funds. Please note that some of the fund tables below show a budgeted transfer from the fund balance for FY 2024-25. These amounts represent dollars designated to balance the Adopted Budget.

All other funds are summarized in Table 40.

Measure HH - Sugar Sweetened Beverage Distribution Tax (SSBT) Fund (1030)

Measure HH - SSBT Fund (1030) is a City of Oakland ballot initiative approved by voters on November 8, 2016, that established a general tax of one cent per fluid ounce on the sugar sweetened beverage products. The tax is imposed upon the first non-exempt distribution of sugar-sweetened beverage products in the City. While this revenue is not restricted by State

statute, City Council has elected to restrict it by policy and separate it into its own fund because the primary purpose of the tax is to raise revenue to support programs designed to discourage sugar consumption and to reduce the growing burden of obesity and non-communicable diseases.

The measure formed a nine-member Community Advisory Board, appointed by the Mayor, and approved by City Council. The Board is responsible for:

1. Making recommendations to the City Council on use of funding/programs that will reduce the health consequences from consuming sugar-sweetened beverages (final allocations are still determined by City Council).
2. Publishing an annual report regarding the implementation of the Board's recommendations and the impact on the use of these funds.

Revenues - This revenue source has continued to decline at a rate of about 10% each year since its inception in FY 2017-2018. The FY 2023-24 Adjusted Budget assumes the use of fund balance to balance the Adjusted Budget of \$16.27 million and \$9.09 million in use of fund balance to support the FY 2023-24 carryforwards. The actual Sales Tax for Measure BB projects to come in at \$6.88 million which is at Budget.

Table 9: FY 2023-24 Measure HH (SSBT) Fund Revenues (\$ in millions)

Revenue Category	FY 2023-24 Adjusted Budget	FY 2023-24 Q1 YTD Actuals	FY 2023-24 Q1 Year-End Estimate	Year-End \$ Over / (Under) Adjusted Budget	Year-End % Over / (Under) Adjusted Budget
Project Offsets & Carryforwards	9.09	—	—	(9.09)	(100.0)%
Local Tax	6.88	1.55	6.88	—	— %
Transfers from Fund Balance	0.29	—	—	(0.29)	(100.0)%
Miscellaneous Revenue	—	0.08	0.08	0.08	— %
Total Revenue	16.27	1.63	6.97	(9.31)	(57.2)%

**The adjusted budget includes Council Budget Amendments and Carryforwards*

Expenditures - FY 2023-24 year-end expenditures are projected to come in at \$14.54 million, which is a savings of \$1.73 million, compared to the Adjusted Budget of \$16.27 million. The savings is primarily due to underspending in personnel costs.

Table 10: FY 2023-24 Measure HH (SSBT) Fund Expenditures (\$ in millions)

Agency / Department	FY 2023-24 Adjusted Budget	FY 2023-24 Q1 YTD Actuals	FY 2023-24 Q1 Year-End Estimate	Year-End \$ (Over) / Under Adjusted Budget	Year-End % (Over) / Under Adjusted Budget
Capital Improvement Projects	2.08	—	2.08	—	(0.2)%
City Administrator	0.69	0.05	0.24	0.45	65.5 %
Economic and Workforce Development Department	0.71	0.02	0.62	0.09	13.2 %
Finance Department	0.37	0.02	0.36	0.01	1.4 %
Human Services Department	7.73	0.12	7.73	—	— %
Oakland Parks and Recreation Department	4.05	0.44	2.85	1.20	29.6 %
Oakland Public Library Department	0.11	—	0.11	—	— %
Oakland Public Works Department	0.05	—	0.05	(0.01)	(16.9)%
Total	16.27	0.64	14.54	1.73	10.6 %

*The adjusted budget includes Council Budget Amendments and Carryforwards

Fund Balance - FY 2023-24 revenue is projected to end the year at \$6.97 million. Expenditures are projected to end the year at \$14.54 million. As a result, the estimated available fund balance in Measure HH (SSBT) Fund (1030) is projected to decrease from \$10.76 million in FY 2022-23 to \$2.89 million in FY 2023-24.

Table 11: FY 2023-24 Measure HH (SSBT) Fund Year-End Available Fund Balance (\$ in millions)

MEASURE HH SSBT (1030)	FY 2023-24 Q1 Year-End Estimate
Beginning Fund Balance - Unaudited	10.76
Revenue	6.97
Expenditures	14.54
Estimated Current Year Surplus/(Shortfall)	(7.57)
Subtotal Fund Balance	3.19
Use of Fund Balance in FY 2024-25	
Budgeted Transfer from Fund Balance	0.29
Estimated Ending Fund Balance	2.89

Measures BB & F Funds (2215, 2217, 2218, 2219, 2220)

Measure BB and F Funds are administered by the Alameda County Transportation Commission (Alameda CTC) which manages the following three local fund sources:

1. Measure BB, passed by voters in November 2014, authorized collection of the initial half-cent transportation sales tax by the Board of Equalization. Collection began on April 1, 2015 and will extend through March 31, 2022. The full one-cent sales tax authorized by Measure BB will begin April 1, 2022 and will extend through March 31, 2045. Starting in July 2015, Alameda CTC began making monthly direct local distribution payments to local jurisdictions and transit agencies, per the 2014 Transportation Expenditure Plan, for the following programs: local streets and roads (including county bridges), bicycle and pedestrian, transit, and paratransit.
2. Measure F, approved by voters in November 2010, authorizes the collection of \$10 per year per vehicle registration fee to fund the Local Road Improvement & Repair Program and other congestion relief, transportation technology, and pedestrian/bicyclist safety programs in Alameda County.

Revenues - The FY 2023-24 \$79.14 million Adjusted Budget assumes \$4.67 million in use of fund balance to balance the Adjusted Budget and \$35.71 million in use of fund balance to support FY 2023-24 carryforwards. Year-end revenues are projected to come in at \$39.18 million, which is \$39.96 million or 50.5% under the Adjusted Budget of \$79.14 million. The actual Sales Tax for Measure BB projects to come in at \$36.96 million which is at Budget, and \$0.36 million under the FY 2022-23 year-end total. Based on statewide Sales Tax trends, HDL projects a 0.6% year over year decrease for Sales Tax in California for FY 2023-24.

Table 12: FY 2023-24 Measure BB & F Fund Revenues (\$ in millions)

Revenue Category	FY 2023-24 Adjusted Budget	FY 2023-24 Q1 YTD Actuals	FY 2023-24 Q1 Year-End Estimate	Year-End \$ Over / (Under) Adjusted Budget	Year-End % Over / (Under) Adjusted Budget
Sales Tax	36.96	2.67	36.96	—	— %
Project Offsets & Carryforwards	35.71	—	—	(35.71)	(100.0)%
Transfers from Fund Balance	4.67	—	—	(4.67)	(100.0)%
Grants & Subsidies	1.81	—	1.81	—	— %
Service Charges	—	0.03	0.03	0.03	— %
Miscellaneous Revenue	—	0.38	0.38	0.38	— %
Total Revenue	79.14	3.08	39.18	(39.96)	(50.5)%

**The adjusted budget includes Council Budget Amendments and Carryforwards*

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Expenditures - FY 2023-24 year-end expenditures are projected to come in at \$70.75 million, which is a savings of \$8.39 million, compared to the Adjusted Budget of \$79.14 million. The savings are primarily due to underspending in personnel costs.

Table 13: FY 2023-24 Measure BB/F Funds Expenditures (\$ in millions)

Agency / Department	FY 2023-24 Adjusted Budget	FY 2023-24 Q1 YTD Actuals	FY 2023-24 Q1 Year-End Estimate	Year-End \$ (Over) / Under Adjusted Budget	Year-End % (Over) / Under Adjusted Budget
Capital Improvement Projects	32.84	0.23	32.99	(0.15)	(0.5)%
City Administrator	0.39	0.04	0.22	0.17	43.5 %
City Attorney	0.05	0.01	0.05	(0.01)	(11.6)%
Department of Transportation	34.55	4.10	25.90	8.65	25.0 %
Finance Department	0.01	—	0.01	—	— %
Human Resources Management Department	0.24	0.01	0.07	0.17	71.1 %
Human Services Department	3.75	0.23	3.82	(0.07)	(1.7)%
Mayor	3.57	0.05	3.61	(0.04)	(1.2)%
Non Departmental and Port	0.52	—	0.52	—	— %
Oakland Public Works Department	1.69	0.29	2.01	(0.33)	(19.4)%
Police Department	1.55	—	1.56	(0.01)	(0.4)%
Total	79.14	4.97	70.75	8.39	10.6 %

**The adjusted budget includes Council Budget Amendments and Carryforwards*

Fund Balance - FY 2023-24 revenue is projected to end the year at \$39.18 million. Expenditures are projected to end the year at \$70.75 million. The 2024-25 Adopted Budget assumes \$4.48 million in use of fund balance to support expenditures. As a result, the estimated available fund balance in the Measure BB/F Funds is projected to decrease from \$54.39 million in FY 2022-23 to \$18.34 million in FY 2023-24.

Table 14: FY 2023-24 Measure BB/F Funds Year-End Available Fund Balance (\$ in millions)

Measure BB and Measure F Funds (2215, 2216, 2217, 2218, 2219, 2220)	FY 2023-24 Q1 Year-End Estimate
Beginning Fund Balance - Unaudited	54.39
Revenue	39.18
Expenditures	70.75
Estimated Current Year Surplus/(Shortfall)	(31.57)
Subtotal Fund Balance	22.82
Use of Fund Balance in FY 2024-25	
Budgeted Transfer from Fund Balance	4.48
Estimated Ending Fund Balance	18.34

State Transportation Gas Tax Funds (2230, 2232)

The State of California imposes a per-gallon excise tax on gasoline and diesel fuel, sales taxes on gasoline and diesel fuel, and registration taxes on motor vehicles with allocations dedicated to transportation purposes. The local (city and county) portions of these allocations flow through the Highway Users Tax Account (HUTA) into the Gasoline Tax Fund (2230) and the Road Maintenance and Rehabilitation Account (RMRA) (Fund 2232), which allocates much of the revenue from the Road Repair and Accountability Act of 2017.

Revenues - The FY 2023-24 \$31.94 million Adjusted Budget assumes \$5.74 million in use of fund balance to balance the Adjusted Budget. Year-end revenues project to come in at \$20.66 million, which is 35.3% or \$11.28 million under the Adjusted Budget of \$31.94 million. The actual Gas Tax projects to come in at \$19.60 million which is at budget.

Table 15: FY 2023-24 State Transportation Gas Tax Fund Revenues (\$ in millions)

Revenue Category	FY 2023-24 Adjusted Budget	FY 2023-24 Q1 YTD Actuals	FY 2023-24 Q1 Year-End Estimate	Year-End \$ Over / (Under) Adjusted Budget	Year-End % Over / (Under) Adjusted Budget
Gas Tax	19.60	2.99	19.60	—	— %
Project Offsets & Carryforwards	6.45	—	—	(6.45)	(100.0)%
Transfers from Fund Balance	5.74	—	—	(5.74)	(100.0)%
Grants & Subsidies	0.14	—	0.14	—	— %
Service Charges	0.01	—	0.01	—	— %
Miscellaneous Revenue	—	0.91	0.91	0.91	— %

Total Revenue	31.94	3.90	20.66	(11.28)	(35.3)%
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**The adjusted budget includes Council Budget Amendments and Carryforwards*

Expenditures - FY 2023-24 year-end expenditures are projected to come in at \$27.89 million, which are a savings of \$4.05 million when compared to the Adjusted Budget of \$31.94 million. The savings is primarily due to underspending in personnel costs.

Table 16: FY 2023-24 State Transportation Funds Gas Tax Expenditures (\$ in millions)

Agency / Department	FY 2023-24 Adjusted Budget	FY 2023-24 Q1 YTD Actuals	FY 2023-24 Q1 Year-End Estimate	Year-End \$ (Over) / Under Adjusted Budget	Year-End % (Over) / Under Adjusted Budget
Capital Improvement Projects	5.47	—	5.47	—	— %
City Administrator	0.18	0.02	0.18	—	2.5 %
Department of Transportation	25.95	2.80	22.12	3.83	14.8 %
Finance Department	0.09	—	0.01	0.09	91.7 %
Human Resources Management Department	0.24	0.01	0.07	0.17	71.1 %
Oakland Public Works Department	(0.01)	0.01	0.03	(0.04)	597.0 %
Total	31.94	2.85	27.89	4.05	12.7 %

**The adjusted budget includes Council Budget Amendments and Carryforwards*

Fund Balance - FY 2023-24 revenue is projected to end the year at \$20.66 million. Expenditures are projected to end the year at \$27.89 million. As a result, the estimated available fund balance in the State Transportation Gas Tax Funds is projected to decrease from \$11.56 million in FY 2022-23 to \$1.59 million in FY 2023-24.

Table 17: FY 2023-24 State Transportation Funds Year-End Available Fund Balance (\$ in millions)

State Transportation (Gas Tax) Funds (2230, 2232)	FY 2023-24 Q1 Year-End Estimate
Beginning Fund Balance - Unaudited	11.56
Revenue	20.66
Expenditures	27.89
Estimated Current Year Surplus/(Shortfall)	(7.23)
Subtotal Fund Balance	4.33
Use of Fund Balance in FY 2024-25	
Budgeted Transfer from Fund Balance	2.74
Estimated Ending Fund Balance	1.59

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Measure Q - OPR Preservation, Litter Reduction, Homelessness Support Act Fund (2244)

Measure Q, the 2020 Oakland Parks and Recreation, Preservation, Litter Reduction, and Homelessness Support Act Fund (2244), is a City of Oakland ballot initiative approved by voters on March 3, 2020 that established an annual special parcel tax for 20 years. This measure, which passed by more than a two-thirds majority, imposes a special parcel tax for the purpose of raising revenue to provide services for parks, landscape maintenance, and recreational services; to address homelessness and enable unsheltered and unhoused residents to access temporary shelters, transitional, supportive, and permanent housing; and to address water quality and litter reduction, including the maintenance and cleaning of stormwater trash collection systems.

Revenues - The FY 2023-24 \$47.46 million Adjusted Budget assumes \$2.53 million in use of fund balance to balance the Adjusted Budget and \$14.14 million to support carryforward expenditures. Year-end revenues are projected to come in at \$31.55 million, which is 33.5% or \$15.91 million under the Adjusted Budget of \$47.46 million. The actual Measure Q Tax projects to come in at \$31.35 million which is 1.8% or \$0.57 million over the \$30.78 million estimated in the FY 2023-24 Adjusted Budget based on the estimated revenue corresponding to the fixed rate of the Property Tax levied for Fiscal Year 2023-24.

Table 18: FY 2023-24 Preservation, Litter Reduction, Homelessness Support Act Fund Revenues (\$ in millions)

Revenue Category	FY 2023-24 Adjusted Budget	FY 2023-24 Q1 YTD Actuals	FY 2023-24 Q1 Year-End Estimate	Year-End \$ Over / (Under) Adjusted	Year-End % Over / (Under) Adjusted
Local Tax	30.78	(0.01)	31.35	0.57	1.8 %
Project Offsets	14.14	—	—	(14.14)	(100.0)%
Transfers from	2.53	—	—	(2.53)	(100.0)%
Miscellaneous	—	0.20	0.20	0.20	— %
Total Revenue	47.46	0.19	31.55	(15.91)	(33.5)%

**The adjusted budget includes Council Budget Amendments and Carryforwards*

Expenditures - FY 2023-24 year-end expenditures are projected to come in at \$42.85 million, which is a savings of \$4.62 million when compared to the Adjusted Budget of \$47.46 million. The savings are primarily due to underspending in personnel costs.

Table 19: FY 2023-24 Measure Q - OPR Preservation, Litter Reduction, Homelessness Support Act Fund Expenditures (\$ in millions)

Agency / Department	FY 2023-24 Adjusted Budget	FY 2023-24 Q1 YTD Actuals	FY 2023-24 Q1 Year-End Estimate	Year-End \$ (Over) / Under Adjusted Budget	Year-End % (Over) / Under Adjusted Budget
Capital Improvement Projects	2.13	—	2.13	—	— %
City Administrator	4.35	0.12	4.50	(0.15)	(3.3)%
City Auditor	0.04	—	—	0.04	100.0 %
Economic and Workforce Development Department	0.11	—	—	0.11	100.0 %
Finance Department	0.11	—	0.11	—	— %
Human Services Department	10.89	0.32	10.06	0.84	8.4 %
Non-Departmental and Port	0.92	—	0.92	—	— %
Oakland Parks and Recreation Department	0.13	—	0.13	—	— %
Oakland Public Works Department	28.79	2.98	25.01	3.78	13.1 %
Total	47.46	3.42	42.85	4.62	10.8 %

**The adjusted budget includes Council Budget Amendments and Carryforwards*

Fund Balance - FY 2023-24 revenue is projected to end the year at \$31.55 million. Expenditures are projected to end the year at \$42.85 million. As a result, the estimated available fund balance in Measure Q Fund (2244) is projected to decrease from \$21.78 million in FY 2022-23 to \$10.48 million in FY 2023-24.

Table 20: FY 2023-24 Measure Q Year-End Fund Balance (\$ in millions)

MEASURE Q (2244)	FY 2023-24 Q1 Year-End Estimate
Beginning Fund Balance - Unaudited	21.78
Revenue	31.55
Expenditures	42.85
Estimated Current Year Surplus/(Shortfall)	(11.30)
Subtotal Fund Balance	10.48
Use of Fund Balance in FY 2024-25	
Budgeted Transfer from Fund Balance	0.00
Estimated Ending Fund Balance	10.48

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Vacant Property Tax Fund (2270)

Measure W - Vacant Property Tax Fund (2270) is a City of Oakland ballot initiative approved by voters on November 6, 2018 that established an annual special tax on vacant property for 20 years to raise revenue necessary to support and fund homelessness programs and services, affordable housing, code enforcement, and clean-up of blighted properties and illegal dumping. A property is considered vacant if it is not in-use for at least 50 days in a calendar year. "Use" is defined as the performance of a function or operation. The per-parcel tax rates are \$6,000 for vacant properties or lots and \$3,000 for vacant condominium, duplex, townhouse and commercial ground floor commercial spaces. The tax is included in the secured property tax bill administered by Alameda County.

Revenues - The FY 2023-24 \$6.12 million Adjusted Budget assumes \$0.19 million in use of fund balance to balance the Adjusted Budget and \$0.58 million to support carryforward expenditures. Year-end revenues project to come in at \$5.36 million, which is 12.5% or \$0.76 million under the Adjusted Budget of \$6.12 million, The actual Vacant Property Tax projects to come at \$5.35 million which is at budget.

Table 21: FY 2023-24 Vacant Property Tax Fund Revenues (\$ in millions)

Revenue Category	FY 2023-24 Adjusted Budget	FY 2023-24 Q1 YTD Actuals	FY 2023-24 Q1 Year-End Estimate	Year-End \$ Over / (Under) Adjusted Budget	Year-End % Over / (Under) Adjusted Budget
Local Tax	5.35	(0.03)	5.35	—	— %
Project Offsets & Carryforwards	0.58	—	—	(0.58)	(100.0)%
Transfers from Fund Balance	0.19	—	—	(0.19)	(100.0)%
Miscellaneous Revenue	—	0.01	0.01	0.01	— %
Total Revenue	6.12	(0.03)	5.36	(0.76)	(12.5)%

**The adjusted budget includes Council Budget Amendments and Carryforwards*

Expenditures - FY 2023-24 year-end expenditures are projected to come in at \$6.20 million, which is over the Adjusted Budget by \$0.08 million.

Table 22: FY 2023-24 Vacant Property Tax Fund Expenditures (\$ in millions)

Agency / Department	FY 2023-24 Adjusted Budget	FY 2023-24 Q1 YTD Actuals	FY 2023-24 Q1 Year-End Estimate	Year-End \$ (Over) / Under Adjusted Budget	Year-End % (Over) / Under Adjusted Budget
City Administrator	0.23	0.08	0.37	(0.14)	(60.6)%
Finance Department	0.81	0.10	0.69	0.12	15.3 %
Human Services Department	0.17	0.01	0.12	0.05	30.6 %
Oakland Public Works Department	4.90	0.85	5.02	(0.12)	(2.5)%
Total	6.12	1.04	6.20	(0.08)	(1.3)%

**The adjusted budget includes Council Budget Amendments and Carryforwards*

Fund Balance - FY 2023-24 revenue is projected to end the year at \$5.36 million. Expenditures are projected to end the year at \$6.20 million. As a result, the estimated available fund balance in the Vacant Property Tax Fund (2270) is projected to decrease from \$1.01 million in FY 2022-23 to negative \$0.17 million in FY 2023-24.

Table 23: FY 2023-24 Vacant Property Tax Fund Year-End Available Fund Balance (\$ in millions)

Vacant Property Tax Fund (2270)	FY 2023-24 Q1 Year-End Estimate
Beginning Fund Balance - Unaudited	1.01
Revenue	5.36
Expenditures	6.20
Estimated Current Year Surplus/(Shortfall)	(0.84)
Subtotal Fund Balance	0.17
Use of Fund Balance in FY 2024-25	
Budgeted Transfer from Fund Balance	0.34
Estimated Ending Fund Balance	(0.17)

Landscaping and Lighting Assessment District (LLAD) Fund (2310)

The Landscaping and Lighting Assessment District (LLAD) Fund (2310) revenue is generated through a direct benefit assessment, or special assessment and is restricted by statute to be used for street lighting, landscaping, and public parks and recreation facility maintenance, and multi-use fields.

Revenues - The FY 2023-24 year-end revenues project to come in at \$19.36 million, which is at the FY 2023-24 Adjusted Budget, net the \$0.26 million in use of fund balance to balance FY 2022-23 carryforwards.

Table 24: FY 2023-24 Landscaping and Lighting Assessment District (LLAD) Fund Revenue (\$ in millions)

Revenue Category	FY 2023-24 Adjusted Budget	FY 2023-24 Q1 YTD Actuals	FY 2023-24 Q1 Year-End Estimate	Year-End \$ Over / (Under) Adjusted Budget	Year-End % Over / (Under) Adjusted Budget
Local Tax	19.08	—	19.08	—	— %
Project Offsets & Carryforwards	0.26	—	—	(0.26)	(100.0)%
Service Charges	0.21	—	0.21	—	— %
Licenses & Permits	0.08	0.02	0.08	—	— %
Miscellaneous Revenue	—	(0.01)	—	—	— %
Total Revenue	19.62	—	19.36	(0.26)	(1.3)%

*The adjusted budget includes Council Budget Amendments and Carryforwards

Expenditures - FY 2023-24 year-end expenditures are projected to come in at \$16.11 million, which is a savings of \$3.51 million, compared to the Adjusted Budget of \$19.62 million. The savings are primarily due to underspending in personnel costs.

Table 25: FY 2023-24 Landscaping and Lighting Assessment District (LLAD) Fund Expenditures (\$ in millions)

Agency / Department	FY 2023-24 Adjusted Budget	FY 2023-24 Q1 YTD Actuals	FY 2023-24 Q1 Year-End Estimate	Year-End \$ (Over) / Under Adjusted Budget	Year-End % (Over) / Under Adjusted Budget
Department of Transportation	2.60	0.01	0.19	2.41	92.7 %
Finance Department	0.03	—	0.03	—	— %
Non-Departmental and Port	2.94	—	2.94	—	— %
Oakland Parks and Recreation Department	5.00	—	5.00	—	— %
Oakland Public Works Department	9.04	0.74	7.94	1.10	12.1 %
Total	19.62	0.75	16.11	3.51	17.9 %

*The adjusted budget includes Council Budget Amendments and Carryforwards

Fund Balance - FY 2023-24 revenue is projected to end the year at \$19.36 million. Expenditures projected to end the year at \$16.11 million. As a result, the estimated available fund balance in the Landscaping and Lighting Assessment District (2310) is projected to improve to \$3.24 million in FY 2023-24.

Table 26: FY 2023-24 Landscaping and Lighting Assessment District (LLAD) Fund Balance (\$ in millions)

Landscaping & Lighting Assess. District Fund (LLAD) (2310)	FY 2023-24 Q1 Year-End Estimate
Beginning Fund Balance - Unaudited	—
Revenue	19.36
Expenditures	16.11
Estimated Current Year Surplus/(Shortfall)	3.25
Subtotal Fund Balance	3.24
Use of Fund Balance in FY 2024-25	
Budgeted Transfer from Fund Balance	—
Estimated Ending Fund Balance	3.24

False Alarm Reduction Program Fund (2411)

The False Alarm Reduction Program was implemented by OPD in November 2003 by Ordinance No. 13015 C.M.S., and amended in 2010, to address the large number of false alarms that OPD was responding to each year. The revenue generated by these fees is to offset a portion of the expense that OPD incurs as a result of false alarm response. Fees also assist in encouraging residents and businesses to properly use and maintain their alarm systems, thus reducing false alarms.

Revenues - The FY 2023-24 year-end revenues project to come in at \$1.38 million, which is at the FY 2023-24 Adjusted Budget, net of the \$0.06 million in use of Fund Balance to balance FY 2022-23 carryforwards. The budget is a slight decrease of \$0.03 million under the FY 2022-23 year-end total of \$1.41 million which came in below expectations, ending \$0.84 million under the FY 2022-23 Adjusted Budget.

Table 27: FY 2023-24 False Alarm Reduction Program Fund Revenue (\$ in millions)

Revenue Category	FY 2023-24 Adjusted Budget	FY 2023-24 Q1 YTD Actuals	FY 2023-24 Q1 Year-End Estimate	Year-End \$ Over / (Under) Adjusted Budget	Year-End % Over / (Under) Adjusted Budget
Service Charges	1.27	0.18	1.27	—	— %
Fines & Penalties	0.11	—	0.11	—	— %
Project Offsets & Carryforwards	0.06	—	—	(0.06)	(100.0)%
Miscellaneous Revenue	—	(0.03)	—	—	— %
Total Revenue	1.44	0.15	1.38	(0.06)	(4.3)%

**The adjusted budget includes Council Budget Amendments and Carryforwards*

Expenditures - FY 2023-24 year-end expenditures are projected to come in at \$1.28 million, which is a savings of \$0.17 million, compared to the Adjusted Budget of \$1.44 million. The savings are primarily due to underspending in personnel costs.

Table 28: FY 2023-24 False Alarm Reduction Program Fund Expenditures (\$ in millions)

Agency / Department	FY 2023-24 Adjusted Budget	FY 2023-24 Q1 YTD Actuals	FY 2023-24 Q1 Year-End Estimate	Year-End \$ (Over) / Under Adjusted Budget	Year-End % (Over) / Under Adjusted Budget
Information Technology Department	0.11	0.02	0.13	(0.02)	(16.6)%
Police Department	1.33	0.20	1.15	0.18	13.8 %
Total	1.44	0.22	1.28	0.17	11.4 %

**The adjusted budget includes Council Budget Amendments and Carryforwards*

Fund Balance - FY 2023-24 revenue is projected to end the year at \$1.38 million. Expenditures are projected to end the year at \$1.28 million. As a result, the estimated negative available fund balance in False Alarm Reduction Program Fund (2411) is projected to decrease from negative \$3.66 million from FY 2022-23 to negative \$3.56 million in FY 2023-24.

Table 29: FY 2023-24 False Alarm Reduction Program Fund Balance (\$ in millions)

False Alarm Reduction Program (2411)	FY 2023-24 Q1 Year-End Estimate
Beginning Fund Balance - Unaudited	(3.66)
Revenue	1.38
Expenditures	1.28
Estimated Current Year Surplus/(Shortfall)	0.10
Subtotal Fund Balance	(3.56)
Use of Fund Balance in FY 2024-25	
Budgeted Transfer from Fund Balance	—
Estimated Ending Fund Balance	(3.56)

Development Service Fund (2415)

The Development Service Fund (2415) was created on June 20, 2006 by Ordinance No. 12741 C.M.S. This fund collects revenues from licenses, fees, and permits from housing and commercial planning and construction-related activities to support planning and zoning services, construction inspections and permit approvals, building code enforcement, plan checks and engineering services. This fund is required to keep a minimum 7.5% reserve of annual budgeted revenues for its balance, which would be \$5.48 million in FY2023-24.

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Table 30: Historical Revenue for Fund 2415

Fiscal Year	Budgeted Revenue	Actual Revenue
FY 2022-23	52.24	65.32
FY 2021-22	63.98	73.94
FY 2020-21	47.33	50.25
FY 2019-20	61.58	60.71
FY 2018-19	49.92	63.20
FY 2017-18	45.14	90.13
FY 2016-17	38.03	77.15

Revenues - The FY 2023-24 \$134.45 million Adjusted Budget assumes \$31.27 million in use of fund balance to balance the Adjusted Budget. Year-end revenues are projected to come in at \$74.38 million, which is 44.7% or \$60.07 million under the Adjusted Budget of \$134.45 million based on the FY 2022-23 performance.

Table 31: FY 2023-24 Development Service Fund Revenues (\$ in millions)

Revenue Category	FY 2023-24 Adjusted Budget	FY 2023-24 Q1 YTD Actuals	FY 2023-24 Q1 Year-End Estimate	Year-End \$ Over / (Under) Adjusted Budget	Year-End % Over / (Under) Adjusted Budget
Licenses & Permits	41.91	6.39	41.91	—	— %
Transfers from Fund	31.27	—	—	(31.27)	(100.0)%
Project Offsets & Carryforwards	30.17	—	—	(30.17)	(100.0)%
Service Charges	30.11	6.12	30.11	—	— %
Fines & Penalties	0.62	0.12	0.62	—	— %
Miscellaneous Revenue	0.38	1.27	1.27	0.89	234.5 %
Grants & Subsidies	—	0.48	0.48	0.48	— %
Total Revenue	134.45	14.37	74.38	(60.07)	(44.7)%

**The adjusted budget includes Council Budget Amendments and Carryforwards*

Expenditures - FY 2023-24 year-end expenditures are projected to come in at \$112.44 million, which is a savings of \$22.01 million, compared to the adjusted budget of \$134.45 million. The projected savings are mainly attributed to vacancies.

Table 32: FY 2023-24 Development Service Fund Expenditures (\$ in millions)

Agency / Department	FY 2023-24 Adjusted Budget	FY 2023-24 Q1 YTD Actuals	FY 2023-24 Q1 Year-End Estimate	Year-End \$ (Over) / Under Adjusted Budget	Year-End % (Over) / Under Adjusted Budget
City Administrator	3.48	0.63	3.30	0.19	5.3 %
City Attorney	3.59	0.69	3.50	0.10	2.7 %
City Auditor	0.05	0.01	0.05	—	(0.2)%
Department of Transportation	20.10	1.86	15.74	4.36	21.7 %
Economic and Workforce Development Department	2.62	0.45	2.27	0.35	13.4 %
Finance Department	1.81	0.25	1.78	0.02	1.3 %
Fire Department	14.45	1.25	8.80	5.66	39.1 %
Human Resources Management Department	2.03	0.23	1.19	0.84	41.6 %
Information Technology Department	4.24	0.42	2.65	1.59	37.4 %
Mayor	0.35	—	0.03	0.32	90.6 %
Non Departmental and Port	2.68	0.03	2.68	—	— %
Oakland Public Works Department	2.91	0.25	2.65	0.26	9.0 %
Planning and Building Department	76.13	9.22	65.62	10.51	13.8 %
Total	134.45	15.29	110.26	24.19	18.0 %

**The adjusted budget includes Council Budget Amendments and Carryforwards*

Fund Balance - The large fund balance, \$25.58 million at the end of FY 2022-23, has accumulated over the life of the fund due to revenues exceeding the budget as well as longstanding underspending or delays in expenditures attributed to a high number of vacancies within the Planning and Building Department. This fund is required to keep a minimum 7.5% reserve of annual budgeted revenues for its balance, which would be \$5.48 million in FY 2023-24.

FY 2023-24 revenue projects to end the year at \$74.38 million. Expenditures project to end the year at \$110.26 million. As a result, the estimated available fund balance in the Development Service Fund (2415) projects to decrease from \$122.38 million in FY 2022-23 to \$53.96 million in FY 2023-24.

Table 33: FY 2023-24 Development Service Fund Year-End Available Fund Balance (\$ in millions)

Development Service Fund (2415)	FY 2023-24 Q1 Year End Estimate
Beginning Fund Balance - Unaudited	122.38
Revenue	74.38
Expenditures	110.26
Estimated Current Year Surplus/(Shortfall)	(35.88)
Subtotal Fund Balance	86.50
Use of Fund Balance in FY 2024-25	
Budgeted Transfer from Fund Balance	(32.54)
Estimated Ending Fund Balance	53.96

Transient Occupancy Tax (Measure C) Fund (2419)

The Transient Occupancy Tax (Hotel Tax) Fund (2419) is a City of Oakland initiative approved by voters in July 2009 that imposed a 3% special transient occupancy tax on the privilege of renting a hotel room in the City. The revenue generated by this special tax is allocated as follows: 50% to the Oakland Convention and Visitor’s Bureau for its expenses and promotion of tourism activities, and 12.5% each to the Oakland Zoo, the Oakland Museum of California, the Chabot Space and Science Center and the City’s Cultural Arts Programs and Festivals.

Revenues - The FY 2023-24 year-end revenues are projected to come in at \$5.69 million, which is 14.8% or \$0.99 million under the Adjusted Budget of \$6.68 million. The year projection assumes a 3% growth rate applied to the FY 2022-23 year-end total and based on the Consumer Price Index (CPI) year over year increase as of the year ending on June 30, 2023. This brings the expectations closer to recent trends of gradual year over year increases in TOT collections that have yet to reach the pre-pandemic high revenues.

Table 34: FY 2023-24 Transient Occupancy Tax (Measure C) Fund Revenues (\$ in millions)

Revenue Category	FY 2023-24 Adjusted Budget	FY 2023-24 Q1 YTD Actuals	FY 2023-24 Q1 Year-End Estimate	Year-End \$ Over / (Under) Adjusted Budget	Year-End % Over / (Under) Adjusted Budget
Transient	6.13	0.83	5.67	(0.46)	(7.5)%
Project Offsets	0.55	—	—	(0.55)	(100.0)%
Miscellaneous Revenue	—	0.02	0.02	0.02	— %
Total Revenue	6.68	0.85	5.69	(0.99)	(14.8)%

**The adjusted budget includes Council Budget Amendments and Carryforwards*

Expenditures - FY 2023-24 year-end expenditures are projected to come in at \$6.46 million, which is a savings of \$0.22 million, compared to the Adjusted Budget of \$6.68 million. The

savings are primarily due to underspending in personnel costs.

Table 35: FY 2023-24 Transient Occupancy Tax (Measure C) Fund Expenditures (\$ in millions)

Agency / Department	FY 2023-24 Adjusted Budget	FY 2023-24 Q1 YTD Actuals	FY 2023-24 Q1 Year-End Estimate	Year-End \$ (Over) / Under Adjusted Budget	Year-End % (Over) / Under Adjusted Budget
Economic and Workforce Development Department	1.31	0.02	1.10	0.22	16.4 %
Non-Departmental and Port	5.37	0.21	5.37	—	— %
Total	6.68	0.24	6.46	0.22	3.2 %

**The adjusted budget includes Council Budget Amendments and Carryforwards*

Fund Balance - FY 2023-24 revenues are projected to end the year at \$5.69 million. Expenditures are projected to end the year at \$6.46 million. As a result, the estimated available fund balance in the Measure C Fund (2419) is projected to decrease from \$1.32 million in FY 2022-23 to \$0.54 million in FY 2023-24.

Table 36: FY 2023-24 Transient Occupancy Tax (Measure C) Fund Year-End Available Fund Balance (\$ in millions)

Measure C - Transient Occupancy Tax (TOT) Surcharge Fund (2419)	FY 2023-24 Q1 Year-End Estimate
Beginning Fund Balance - Unaudited	1.32
Revenue	5.69
Expenditures	6.46
Estimated Current Year Surplus/(Shortfall)	(0.78)
Subtotal Fund Balance	0.54
Use of Fund Balance in FY 2024-25	
Budgeted Transfer from Fund Balance	—
Estimated Ending Fund Balance	0.54

City Facilities Fund (4400)

The Facilities Fund (4400) is reported on a modified full accrual basis to reflect current assets and liabilities. The Fund supports the Citywide function for building maintenance and janitorial services of City-owned facilities. Revenues are generated by charges to internal user departments.

Revenues - The FY 2023-24 year-end revenues are projected to come in at \$46.80 million, which is \$6.74 million lower than the FY 2023-24 Adjusted Budget. The Adjusted Budget assumes \$6.74 million in use of fund balance to balance carryforward expenditures.

Table 37: FY 2023-24 City Facilities Fund Revenues (\$ in millions)

Revenue Category	FY 2023-24 Adjusted Budget	FY 2023-24 Q1 YTD Actuals	FY 2023-24 Q1 Year-End Estimate	Year-End \$ Over / (Under) Adjusted Budget	Year-End % Over / (Under) Adjusted Budget
Internal Service	46.24	—	46.24	—	— %
Project Offsets	6.74	—	—	(6.74)	(100.0)%
Service Charges	0.55	0.13	0.55	—	— %
Miscellaneous	—	0.03	—	—	— %
Total Revenue	53.54	0.16	46.80	(6.74)	(12.6)%

**The adjusted budget includes Council Budget Amendments and Carryforwards*

Expenditures - FY 2023-24 expenditures are projected to end the year at \$49.23 million, which is a savings of \$2.27 million, compared to the Adjusted Budget of \$51.50 million. The savings are primarily due to underspending in personnel costs.

Table 38: FY 2023-24 City Facilities Fund Expenditures (\$ in millions)

Agency / Department	FY 2023-24 Adjusted Budget	FY 2023-24 Q1 YTD Actuals	FY 2023-24 Q1 Year-End Estimate	Year-End \$ (Over) / Under Adjusted Budget	Year-End % (Over) / Under Adjusted Budget
Capital Improvement Projects	2.24	—	2.24	—	— %
City Administrator	0.41	0.05	0.33	0.08	19.5 %
Human Resources Management Department	0.02	—	0.02	—	— %
Human Services Department	0.81	0.08	0.55	0.26	32.1 %
Non Departmental and Port	0.25	—	0.25	—	— %
Oakland Public Works Department	47.46	6.30	45.83	1.63	3.4 %
Police Department	0.31	—	0.01	0.30	96.8 %
Total	51.50	6.43	49.23	2.27	4.4 %

**The adjusted budget includes Council Budget Amendments and Carryforwards*

Fund Balance - FY 2023-24 revenue is projected to end the year at \$46.80 million. Expenditures are projected to end the year at \$49.74 million. As a result, the estimated available fund balance in the Reproduction Fund (4400) is estimated to decrease from \$1.07 million in FY 2022-23 to negative \$1.87 million in FY 2023-24.

Table 39: FY 2023-24 Facilities Fund Year-End Available Fund Balance (\$ in millions)

City Facilities Fund (4400)	FY 2023-24 Q1 Year-End Estimate
Beginning Fund Balance - Unaudited	1.07
Revenue	46.80
Expenditures	49.74
Estimated Current Year Surplus/(Shortfall)	(2.94)
Subtotal Fund Balance	(1.87)
Use of Fund Balance in FY 2024-25	
Budgeted Transfer from Fund Balance	—
Estimated Ending Fund Balance	(1.87)

ALL OTHER FUNDS – FUND BALANCE SUMMARY

Table 40: FY 2023-24 All Other Funds Year-End Available Fund Balances (\$ in millions)

FUND DESCRIPTION	Unaudited Beginning Fund Balance P01-24	FY23-24 Projected Revenues	FY23-24 Projected Expenditures**	ESTIMATED Ending Fund Balance P12-24
1020 - Vital Services Stabilization Fund	10,633,663	—	10,485,706	147,957
1100 - Self Insurance Liability	31,409,568	59,999,561	61,214,978	30,194,151
1150 - Worker's Compensation Insurance Claims	—	569	9,961,317	(9,960,748)
1200 - Pension Override Tax	305,342,789	93,094,389	93,094,389	305,342,789
1610 - Successor Redevelopment Agency Reimbursement	(98,586)	1,213,226	970,132	144,508
1700 - Mandatory Refuse Program	(2,288,891)	2,408,782	2,901,480	(2,887,109)
1710 - Recycling Program	4,147,109	6,445,018	6,386,841	4,205,287
1720 - Comprehensive	939,179	24,112,197	24,368,578	510,545
1750 - Multipurpose Reserve	(6,117,408)	8,449,302	9,056,484	(6,724,590)
1760 - Telecommunications Reserve	(1,074,992)	1,273,113	1,207,466	(1,009,345)
1770 - Telecommunications Land Use	1,677,134	792,986	784,284	1,685,836

FUND DESCRIPTION	Unaudited Beginning Fund Balance P01-24	FY23-24 Projected Revenues	FY23-24 Projected Expenditures**	ESTIMATED Ending Fund Balance P12-24
1780 - Kid's First Oakland Children's Fund	11,650,428	24,766,580	34,476,931	1,940,077
1820 - OPRCA Self Sustaining Revolving Fund	6,506,874	6,978,895	11,182,442	(1,095,661)
1870 - Affordable Housing Trust Fund	19,755,599	14,351,490	48,809,776	(14,702,686)
1882 - Multi Service Center/Rent	187,587	107,050	206,450	88,188
1885 - 2011A-T Subordinated	24,141,386	748,351	1,800,119	23,089,618
2102 - Department of Agriculture	(461,789)	676,593	961,939	(747,135)
2103 - HUD-ESG/SHP/HOPWA	(9,124,618)	13,704,047	28,326,782	(19,907,427)
2108 - HUD-CDBG	(8,098,910)	8,201,600	12,869,060	(12,766,370)
2109 - HUD-Home	2,250,534	2,935,667	25,969,845	(20,783,644)
2112 - Department of Justice	(2,419,263)	—	2,507,152	(4,926,416)
2113 - Department of Justice - COPS	(1,009,715)	—	97,728	(1,107,443)
2120 - Federal Action Agency	75,221	394,705	639,229	(75,889)
2123 - US Dept of Homeland Security	(309,521)	92,645	2,007,850	(2,224,726)
2124 - Federal Emergency Management Agency (FEMA)	(599,992)	4,316,911	3,172,356	544,563
2128 - Department of Health and Human Services	1,141,930	16,223,246	28,553,465	(10,286,703)
2138 - California Department of Education	1,393,501	5,703,395	2,973,306	4,123,590
2139 - California Department of Conservation	(4,799,157)	864,899	9,020,942	(12,955,200)
2144 - California Housing and Community Development	421,816	24,858,516	72,020,786	(46,740,454)
2152 - California Board of Corrections	(4,097,675)	1,212,309	5,617,975	(8,503,342)
2159 - State of California Other	5,697,405	52,417,985	132,960,990	(74,845,601)
2160 - County of Alameda: Grants	1,093,920	553,648	1,812,682	(165,114)
2172 - Alameda County: Vehicle Abatement Authority	(327,889)	—	196,424	(524,313)

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FUND DESCRIPTION	Unaudited Beginning Fund Balance P01-24	FY23-24 Projected Revenues	FY23-24 Projected Expenditures**	ESTIMATED Ending Fund Balance P12-24
2190 - Private	93,109	25,000	79,332	309,542
2195 - Workforce Investment Act	1,014,733	3,663,823	6,768,560	(2,090,004)
2241 - Measure Q- Library Services Retention & Enhancement	10,204,898	20,324,834	21,235,950	8,193,047
2243 - Measure D - Parcel Tax to Maintain, Protect & Improve Library	10,211,470	15,345,586	16,233,322	7,664,900
2250 - Measure N: Fund	863,491	2,053,220	2,534,970	68,964
2252 - Measure Z - Violence Prevention and Public Safety Act of 2014	13,445,310	30,825,609	36,562,418	7,708,501
2253 - Oakland Zoo Fund	—	14,227,333	14,227,333	—
2261 - Measure AA - Oversight	2,598,961	2,814,861	5,189,388	224,435
2262 - Measure AA - Early Education	13,151,155	24,931,626	36,521,878	1,560,903
2263 - Measure AA - Oakland Promise	5,417,689	12,465,813	18,051,941	(168,439)
2330 - Werner Court Vegetation Mgmt District	63,119	3,200	3,200	63,119
2331 - Wood Street Community Facilities District	543,047	91,251	180,888	453,410
2332 - Gateway Industrial Park	939,470	1,281,807	2,064,856	156,421
2333 - Brooklyn Basin Public	503,533	502,382	979,403	26,511
2412 - Measure M - Alameda County: Emergency Dispatch Service Supplemental	880,758	2,578,140	2,588,676	651,321
2413 - Rent Adjustment Program Fund	1,095,131	10,924,431	10,899,214	1,120,348
2416 - Traffic Safety Fund	89,106	987,453	787,719	288,840
2417 - Excess Litter Fee Fund	1,454,361	450,000	437,849	1,466,512
2420 - Transportation	9,373,212	1,844,081	8,247,636	1,398,762

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FUND DESCRIPTION	Unaudited Beginning Fund Balance P01-24	FY23-24 Projected Revenues	FY23-24 Projected Expenditures**	ESTIMATED Ending Fund Balance P12-24
2421 - Capital Improvements Impact Fee Fund	5,898,947	1,795,540	4,770,784	2,923,703
2423 - Jobs Housing Impact Fee Fund	13,960,546	4,979,581	10,335,645	8,604,482
2424 - Affordable Housing Impact Fee Fund	23,618,274	3,481,733	9,603,645	17,496,362
2430 - Lead Settlement 2022	4,887,401	—	9,836,650	(4,949,249)
2826 - Mortgage Revenue	2,061,198	89,492	1,945,391	(601,515)
2830 - Low and Moderate Income Housing Asset Fund	25,235,715	5,990,000	34,505,051	(3,279,336)
2990 - Public Works Grants	(911,022)	304,613	387,434	(107,446)
2994 - Social Services Grants	442,929	515,713	887,514	71,127
2996 - Parks and Recreation Grants 2001	(16,941)	16,847	99,224	(99,318)
2999 - Miscellaneous	9,761,559	28,000	11,430,967	(1,904,408)
3100 - Sewer Service Fund	101,283,852	70,591,238	144,341,718	12,151,090
3200 - Golf Course	(259,893)	776,882	701,198	(184,209)
4100 - Equipment	27,542,264	29,997,933	37,941,247	19,598,950
4200 - Radio / Telecommunications	6,231,867	7,928,265	9,720,880	4,439,252
4210 - Telephone Equipment and Software	(286,326)	955,341	828,179	(159,164)
4300 - Reproduction	603,766	1,385,264	1,178,864	810,165
4450 - City Facilities Energy Conservation Projects	(204,086)	—	3,799	(207,884)
4500 - Central	(121,496)	619,201	697,206	(199,501)
4550 - Purchasing	(35,010)	3,210,525	2,261,860	913,655
4600 - Information Technology	15,401,907	15,990,315	28,145,425	3,246,797
5322 - Measure DD: 2017C Clean Water, Safe Parks & Open Space Trust for Oakland	11,506,260	45,807	11,013,477	538,590
5331 - Measure KK: Affordable Housing (GOB 2017A-2 Taxable)	9,508,883	41,927	6,891,839	2,658,972

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FUND DESCRIPTION	Unaudited Beginning Fund Balance P01-24	FY23-24 Projected Revenues	FY23-24 Projected Expenditures**	ESTIMATED Ending Fund Balance P12-24
5333 - Measure KK: Affordable Housing Series 2020B-2 (Taxable)	14,804,071	59,792	14,013,735	850,128
5335 - Measure KK: Infrastructure Series 2022C-1 (Tax)	144,715,421	858,779	178,638,769	(33,064,569)
5337 - Measure KK: Series 2023 GOB	—	52,179,375	52,179,375	—
5340 - Measure U: Affordable Housing and Infrastructure GOB	—	100,575,625	100,635,299	(59,674)
5505 - Municipal Capital Improvement: Public	3,301,801	211,648	1,431,128	2,082,321
5610 - Central District Projects	23,650,797	200,000	9,866,141	13,273,036
5614 - Central District: TA Bonds Series 2006T	11,019,420	2,135,877	7,669,461	5,485,836
5638 - BMSP: TA Bond Series 2006C-	435,165	—	157,679	277,486
5643 - Central City East TA Bonds Series 2006A-T	19,373,751	16,650	6,770,974	12,619,427
5650 - Coliseum Projects	5,038,104	100,000	3,496,524	1,641,580
5656 - Coliseum: TA Bonds Series 2006B-T (Taxable)	46,981,052	—	6,312,071	38,295,874
5671 - OBRA: Leasing & Utility	54,527,442	1,600,000	4,741,276	51,386,166
5999 - Miscellaneous	3,005,830	3,007,843	7,396,566	(1,382,892)
6013 - 2013 LED Streetlight Acquisition Lease	107,199	1,469,110	1,469,110	107,199
6029 - Taxable Pension Obligation Bonds: 2012 Series-PERS	7,346,983	53,280,555	53,280,555	7,346,983
6032 - Taxable Pension Obligation: Series 2001	328,744	1,772	—	330,517
6064 - GO Refunding Bonds	2,995,920	5,510,175	5,510,175	2,995,920
6322 - Measure DD: 2017C Clean Water, Safe Parks & Open Space Trust for Oakland	609,368	1,456,932	1,456,932	609,368

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FUND DESCRIPTION	Unaudited Beginning Fund Balance P01-24	FY23-24 Projected Revenues	FY23-24 Projected Expenditures**	ESTIMATED Ending Fund Balance P12-24
6330 - Measure KK: 2017A-1 (TE) Infrastructure and Affordable Housing	1,380,783	2,247,557	2,247,557	1,380,783
6331 - Measure KK: 2017A-2 (Taxable) Infrastructure and Affordable Housing	1,095,854	4,141,280	4,141,280	1,095,854
6332 - Measure KK: 2020B-1 GOB	2,408,892	3,941,200	3,941,200	2,408,892
6333 - Measure KK: 2020B-2 GOB	498,704	4,965,017	4,965,017	498,704
6334 - 2020 GOB Refunding	3,070,178	5,808,027	5,808,027	3,070,178
6335 - Measure KK: Infrastructure Series 2022C-1 GOB (Tax Exempt)	20,963,275	10,451,150	10,451,150	20,963,275
6540 - Skyline Sewer District -	35,448	—	20,000	15,448
6557 - Piedmont Pines P1 2018 Reassessment	224,451	111,885	131,626	204,710
6587 - 2012 Refunding Reassessment	908,328	419,687	419,687	908,328
6613 - JPFA Lease Revenue Refunding Bonds Series 2018	(9,095)	8,335,000	8,335,000	(9,095)
6999 - Miscellaneous Debt	—	25,000,000	25,000,000	—
7100 - Police and Fire Retirement	416,185,696	3,663,395	3,262,474	412,708,517
7130 - Employee Deferred Compensation	2,636	42,505	51,484	(6,344)
7320 - Police and Fire Retirement System Refinancing Annuity Trust	42,045,196	4,086,166	4,086,166	42,045,196
7540 - Oakland Public Library Trust	1,360,232	103,399	1,133,530	330,100
7640 - Oakland Public Museum Trust	628,637	11,168	584,790	55,015
7760 - Grant Clearing	(5,744,471)	—	9,843,506	(15,587,977)
7999 - Miscellaneous Trusts	2,931,973	331,770	1,992,575	1,271,168

Attachment C: FY 2024-25 GPF Revenue Projections

TABLE OF CONTENTS

The report has the following section:

1. General Purpose Fund **FY 2024-25** Revenue Projections

FY 2024-25 General Purpose Fund Revenues

The FY 2023-25 Adopted Biennial Budget was developed with outdated information due to the February 8, 2023, ransomware attack, which halted the operating capability of most of the City’s technology network systems and software for approximately two months at the time of the budget development. The adjusted projections of the FY 2024-25 GPF revenues by category based on updated data from the FY 2022-23 year-end actual performance are shown in **Table 1** and explained further below. The \$19.21 million increase overall compared to the FY 2024-25 Adopted Budget, net of use of fund balance, is driven by \$20.00 million of anticipated proceeds from the sale of the Raiders Training Facility, which was originally assumed as part of the FY 2023-24 Adopted Budget revenues, but it is now estimated to come in during FY 2024-25 instead.

Table 1: FY2024-25 GPF Revenues Budget to Actuals (\$ in millions)

Revenue Category	FY 2024-25 Adopted Budget	FY 2024-25 Year-End Estimate	Year-End \$ Over / (Under) Adjusted Budget	Year-End % Over / (Under) Adjusted Budget
Property Tax	308.93	314.60	5.68	1.8%
Business License Tax	128.14	122.40	(5.74)	(4.5)%
Real Estate Transfer Tax	124.26	117.06	(7.20)	(5.8)%
Sales Tax	69.65	67.01	(2.64)	(3.8)%
Utility Consumption Tax	61.87	68.44	6.57	10.6%
Service Charges	54.37	54.37	—	—%
Fines & Penalties	24.93	23.73	(1.20)	(4.8)%
Transient Occupancy Tax	23.38	21.43	(1.95)	(8.3)%
Parking Tax	11.56	12.74	1.18	10.2%
Interest Income	0.48	5.00	4.51	931.9%
Interfund Transfers	3.19	3.19	—	—%
Licenses & Permits	1.39	1.39	—	—%
Miscellaneous Revenue	1.23	21.23	20.00	1600.26%
Subtotal	813.37	832.58	19.21	2.4
Transfers from Fund Balance	33.84			—%
Total Revenue	847.20	832.58	(14.62)	(1.7)%

FY 2024-25 REVENUE HIGHLIGHTS

Projected Overages Compared to the Adopted Budget

Miscellaneous Revenue projects to have the biggest increase, projected to come in at \$21.23 million, which is \$20.00 million or 1626% higher when compared to the FY 2024-25 Adopted Budget of \$1.23 million. The increase in FY 2024-25 results from an anticipated sale of the Raiders Training Facility, which assumed \$20.00 million in proceeds in the FY 2023-24 Adopted Budget that are now projected to come in during FY 2024-25 instead.

Utility Consumption Tax projects to have the second largest increase compared to the FY 2024-25 Adopted Budget, projecting to come in at \$68.44 million, which is \$6.57 million or 10.6% higher compared to the FY 2024-25 Adopted Budget of \$61.87 million. Higher Utility Costs have driven UCT to come in higher year over year recently, experiencing annual growth of 6.32% in FY 2020-21, 5.32% in FY 2021-22, and 14.99% in FY 2022-23 and are expected to continue growing as PG&E and other utility companies continue to increase utility rates in the near future. The new projection anticipates a CPI growth rate of 3% to the FY 2023-24 year-end projection of \$66.44 million based on the annualized CPI increase as of June 30, 2023, according to the U.S. Bureau of Labor Statistics.

Property Tax: projects to have the third largest increase compared to the FY 2024-25 Adopted Budget, projecting to come in at \$314.60 million, which is \$5.68 million or 1.8% higher when compared to the FY 2024-25 Adopted Budget of \$308.93 million. The increase matches the FY 2023-24 projected increase which was based on the overall increase in taxable values for the City of approximately 6.6% according to the 2023 Alameda County Assessor 2022/23 and 2023/24 Secured and Unsecured Tax Rolls that became available after the FY 2023-25 Biennial Budget was adopted by the City.

Interest Income projects to have the fourth largest increase compared to the FY 2024-25 Adopted Budget, projecting to come in at \$5.00 million, which is \$4.51 million or 931.9% higher when compared to the FY 2024-25 Adopted Budget of \$0.48 million. The rapid growth in interest rates caused interest earnings to come in \$4.51 million above the FY 2022-23 Adjusted Budget. Since March 2022, the Federal Reserve (FOMC) has raised interest rates 11 times by a combined total of 5.25% basis points which has resulted in the highest interest rates in recent history. The revised projection estimates a similar performance that led to the FY 2022-23 year-end total to continue and projects to end FY 2024-25 at the same amount.

Parking Tax in the GPF projects to have the fifth largest increase compared to the FY 2024-25 Adopted Budget, projecting to come in at \$12.74 million, which is \$1.18 million or 10.2% higher when compared to the FY 2024-25 Adopted Budget of \$11.56 million. Parking Tax dropped to a revenue collection low of \$6.26 million in FY 2020-21 as a result of decreased activity due to the Covid 19 Pandemic. It now has bounced back in FY 2022-23 to end at \$12.01 million which exceeds the pre-pandemic level of \$11.05 million experienced in FY 2018-19.

Projected Shortfalls Compared to the Adopted Budget

Real Estate Transfer Tax projects to have the biggest shortfall in the GPF compared to the FY 2024-25 Adopted Budget, projected to come in at \$117.06 million, which is \$7.20 million or 5.8% lower when compared to the FY 2024-25 Adopted Budget of \$124.26 million, which was developed prior to realizing the steep drop in RETT revenues that FY 2022-23 experienced attributed to rising interest rates that impacted the affordability factor and consequently the number of property sales subject to RETT. The CME Fed Watch Tool¹, which analyzes the probability of FOMC interest rate moves for upcoming Federal Reserve meeting dates, estimates that interest rates have peaked and will remain constant until May 2024, before starting to drop gradually. Congruently the California Association of Realtors (CAR) released their 2024 Housing and Economic Forecast² on September 20, 2023 and predicted that the California housing market will rebound in 2024. According to their forecast, in the State of California, existing, single-family home sales are forecasted to total 327,100 units in 2024, an increase of 22.9% from 2023's projected pace of 266,200. California's median home price is forecast to climb 6.2% to \$860,300 in 2024, following a projected 1.5 percent decrease to \$810,000 in 2023 from 2022's \$822,300. The revised projection applies the CAR anticipated rates to the FY 2023-24 RETT projected year-end total. By the volatile nature of this tax, RETT are not considered a consistent revenue stream. When certain high value commercial properties are sold they can result in anomalously high revenue. These can be unpredictable and cannot be relied upon.

Business License Tax projects to have the second biggest shortfall, projected to come in at \$122.40 million, which is \$5.74 million or 4.5% lower compared to the FY 2024-25 Adopted Budget of \$128.14 million. The projection assumes a year over year increase from the FY 2022-23 year-end actual of \$115.38 million of 3% for each year of the Biennial Adopted Budget, based on the CPI for the year ending June 30, 2023, according to the U.S. Bureau of Labor Statistics. The FY 2022-23 baseline represented the first year of Business Tax data while operating under the new Measure T tiered based tax structure.

Sales Tax projects to have the third biggest shortfall, projected to come in at \$67.01million, which is \$2.64 million or 3.8% lower compared to the FY 2024-25 Adopted Budget of \$69.65 million. As published in HDL's California Consensus Forecast Report, during Q4 of FY 2022-23, taxable sales overall for all of Alameda County declined 5.4% over the comparable period in FY 2021-22; the Bay Area was down 0.1% during the same comparable time periods. This resulted in a lower year-end total for FY 2022-23 than anticipated in the FY 2022-23 Adjusted Budget, and consequently a lower projection for the subsequent years. HDL projects a 2.1% increase from FY2023-24 to FY2024-25 for Sales Tax receipts state-wide. Because FY 2023-24 has been revised to a lower projection, applying this growth estimate to the FY 2023-24 projection of \$65.63 million for FY 2024-25, results in the fourth largest revenue source for the City projected to come in at \$67.01 million, which is \$2.64 million lower compared to the FY 2024-25 Adjusted Budget of \$69.65 million.

¹ [CME FedWatch Tool - CME Group, \(November 6, 2023\)](#)

² [C.A.R. releases its 2024 California Housing Market Forecast \(prnewswire.com\), source: California Association of Realtors, www.car.org.](#)

Transient Occupancy Tax projects to have the fourth biggest shortfall, projected to come in at \$21.43 million which is \$1.95 million or 8.3% lower compared to the FY 2024-25 Adopted Budget of \$23.38 million. The revised projection is a decrease compared to the FY 2024-25 Adopted Budget, which assumed a more rapid growth rate but represents a 3% growth rate from the FY 2023-24 year-end total, based on the Consumer Price Index (CPI) annualized increase as of June 30, 2023. TOT has experienced a gradual year over year rebound since the FY 2020-21 pandemic low of \$10.61 million was collected, but it is still in progress towards performing at the pre-pandemic high levels of collection, which peaked at \$25.92 million in FY 2018-19.

Fines and Penalties projects to have the fifth biggest shortfall, projected to come in at \$23.73 million, which is \$1.20 million or 4.8% lower compared to the FY 2024-25 Adopted Budget of \$24.93 million. The FY 2024-25 Adopted Budget assumed the \$1.20 million in revenue for a Stand-up Scofflaw Detail program, which is a smart parking boot system that was shut down as a result of a California Court of Appeals decision against the City of San Francisco, which made it unlawful for a local agency to tow a legally parked car for unpaid parking citations.

2018 APR 13 AM 9:29


City Attorney

OAKLAND CITY COUNCIL
ORDINANCE NO. 13487 C.M.S.

**ORDINANCE AMENDING THE CITY OF OAKLAND
CONSOLIDATED FISCAL POLICY**

WHEREAS, the City Council adopted Ordinance No. 13279, known as the Consolidated Fiscal Policy, on December 9, 2014; and,

WHEREAS, the Government Finance Officers Association (GFOA) recommends that local governments adopt formal policies in the areas of financial management, planning, revenues, and expenditures; and

WHEREAS, the Consolidated Fiscal Policy sets forth guidelines for budget balancing, use of volatile revenues, use of one-time revenues, process for carryforward appropriations, long-term financial planning, and transparency & public participation; and

WHEREAS, the Consolidated Fiscal Policy establishes reserve funds for emergencies, insurmountable and unanticipated hardship, and for capital improvement; and

WHEREAS, the Consolidated Fiscal Policy establishes a reserve fund to stabilize the provision of vital services, and protect against service reductions, layoffs, furloughs, and similar measures in times of economic hardship; and

WHEREAS, the Consolidated Fiscal Policy provides for accelerated debt repayment and pay-down of unfunded long-term obligations; and

WHEREAS, City staff recommends the definition of excess Real Estate Transfer Tax should be modified based on historical experience; and

WHEREAS, the Consolidated Fiscal Policy will include the policies on budgeting practices, reserve funds, and budget process, fiscal planning, transparency, and public participation; now, therefore

THE COUNCIL OF THE CITY OF OAKLAND DOES ORDAIN AS FOLLOWS:

Section 1. The Council does find, determine and declare the foregoing recitals to be true and correct and hereby adopts and incorporates them into this Ordinance.

Section 2. The City of Oakland Consolidated Fiscal Policy is hereby, amended, approved, and adopted in the form attached hereto as Exhibit 1.

Section 3. In conformance with best practice and sound financial management, the City shall continue to separately maintain and submit on an as needed basis to the City Council, statements of the City's Debt Policy and Investment Policy.

IN COUNCIL, OAKLAND, CALIFORNIA, MAY 15 2018

PASSED BY THE FOLLOWING VOTE:

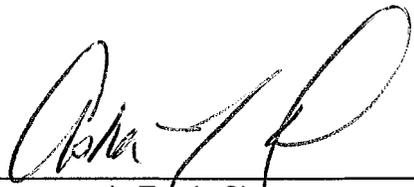
AYES- BROOKS, CAMPBELL WASHINGTON, GALLO, GIBSON MCELHANEY, GUILLEN, KALB, KAPLAN, ~~AND PRESIDENT~~ - 7

NOES- 0

ABSENT- 0

ABSTENTION- 0

Excused- Reid

ATTEST: 

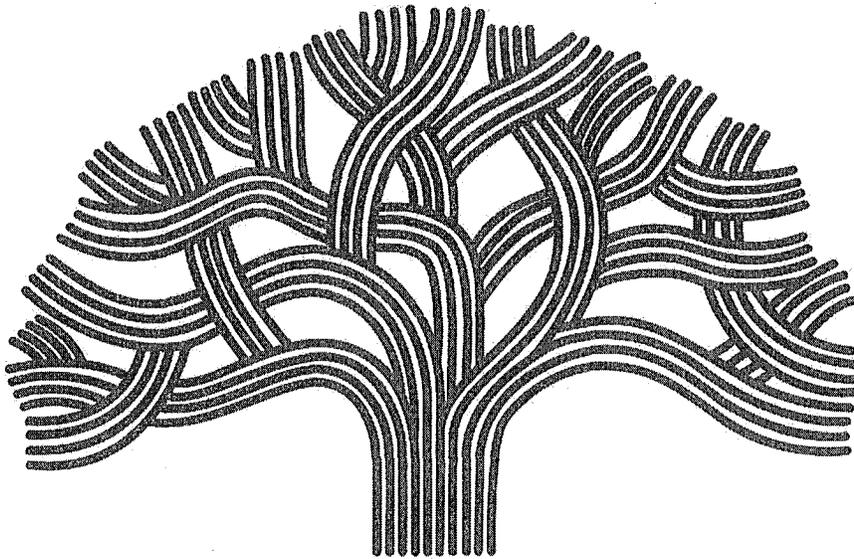
LaTonda Simmons
City Clerk and Clerk of the Council
of the City of Oakland, California

Introduction Date

MAY 01 2018

CITY OF OAKLAND

CONSOLIDATED FISCAL POLICY



Section 1. Budgeting Practices

Part A. General Provisions

The City's Fiscal Year shall begin on July 1st of each year and end on June 30th of the subsequent year. The City shall adopt a two-year biennial policy budget by June 30th of odd-numbered calendar years. The City shall amend its biennial policy budget (midcycle) by June 30th of even-numbered years. The budget and midcycle amendments shall be adopted by resolution of the City Council as required by the City Charter.

Part B. Policy on Balanced Budgets

The City shall adopt a balanced budget that limits appropriations to the total of estimated revenues and unallocated fund balances projected to be available at the close of the current fiscal year. The City Administrator shall be responsible for ensuring that the budget proposed to the City Council by the Mayor, adheres to the balanced budget policy.

This policy entails the following additional definitions and qualifications:

1. The budget must be balanced at an individual fund level.
2. City policies on reserve requirements for individual funds must be taken into account. The appropriated expenditures included in the balanced budget equation must include the appropriations necessary to achieve or maintain reserve targets.
3. Appropriated revenues can include transfers from unallocated fund balance where such fund balance is reasonably expected to exist by the end of the fiscal year preceding the year of the adopted budget. Transfers from fund balance are not to be counted as revenue if the fund balance is not reasonably expected to exist by the end of the fiscal year preceding the year of the adopted budget. (Note: The precise definition of 'fund balance' will vary from fund to fund, depending on the fund's characteristics and accounting treatment.)
4. Appropriated expenditures can include transfers to fund balance or to reserves.

From time to time the City Council may present changes in policy and consider additional appropriations that were not anticipated in the most recently adopted budget. Amendments by the City Council shall maintain a balanced budget.

Each fiscal year the City Administrator shall report to the City Council on actual revenues and expenditures in the General Purpose Fund and other funds as deemed necessary.

Part C. Use of Excess Real Estate Transfer Tax (RETT) Revenues

To ensure adequate levels of the General Purpose Fund reserves and to provide necessary funding for municipal capital improvement projects and one-time expenses, the City shall require that excess Real Estate Transfer Tax revenues be defined and used as follows:

1. The excess Real Estate Transfer Tax (RETT) revenue is hereby defined as any amount of projected RETT revenues that exceed 15% of General Purpose Fund Tax Revenues (inclusive of RETT).
2. The excess Real Estate Transfer Tax, as described in this section, shall be used in the following manner and appropriated through the budget process:
 - a. At least 25% shall be allocated to the Vital Services Stabilization Fund, until the value in such fund is projected to equal to 15% of total General Purpose Fund revenues over the coming fiscal year; and
 - b. At least 25% shall be used to fund debt retirement and unfunded long-term obligations such as negative fund balances, Police and Fire Retirement System (PFRS) unfunded liabilities, CalPERS pension unfunded liabilities, paid leave unfunded liabilities, and Other Post-Employment Benefits (OPEB) unfunded liabilities; and
 - c. The remainder shall be used to fund one-time expenses or to augment reserves.
3. Use of the excess RETT revenues for purposes other than those established in this section must be authorized by City Council resolution. The resolution shall explain the need for using excess RETT revenues for purposes other than those established in this section. The resolution shall also include steps the City will take to return to using excess RETT revenues pursuant to this section.
4. Following the completion of the annual audit, excess RETT revenues will be analyzed to determine whether the transfers to the Vital Services Stabilization Fund or expenditures to fund debt retirement and unfunded long-term obligations were sufficient. If insufficient funds were transferred, a true-up payment shall be made in the next fiscal year. If the transfers exceed the actual requirement, the amounts in excess may be credited against allocations in the next fiscal year.

Part D. Use of One-Time Revenues

1. One-time revenues are defined as resources that the City cannot reasonably expect to receive on an ongoing basis, such as proceeds from asset sales and debt refinancing. This part shall not apply to the use of excess RETT revenues pursuant to Section 1. Part C.
2. Fiscal prudence requires that any unrestricted one-time revenues be used for one-time expenses. Therefore, one-time revenues shall be used in the following manner, unless they are legally restricted to other purposes: to fund one-time expenditures, to fund debt retirement and unfunded long-term obligations such as negative fund balances, Police and Fire Retirement System (PFRS) unfunded liabilities, CalPERS pension unfunded liabilities, paid leave unfunded liabilities, and Other Post-Employment Benefits (OPEB) unfunded liabilities; or shall remain as fund balance.

3. Use of one-time revenues for purposes other than those established in in this section must be authorized by City Council resolution. The resolution shall explain the need for using one-time revenues for purposes other than those established in this section. The resolution shall also include steps the City will take to return to using one-time revenues pursuant to this section.

Part E. Use of Unassigned General Purpose Fund Balance

Any unassigned General Purpose Fund balance, as projected in the 3rd Quarter Revenue and Expenditure Report, and not budgeted for other purposes, shall be used in accordance with Section 1, Part D.

Part F. Analysis of Funding for Debt or Unfunded Long-Term Obligations From Certain Revenues

When excess RETT or other one-time revenues are used to fund accelerated debt retirement or unfunded long-term obligations, the City Administrator shall present his or her analysis and recommendations to the Council based on the best long-term financial interest of the City.

Part G. Criteria for Project Carryforwards and Encumbrances

Previously approved but unspent project appropriations ("carryforwards") and contingent liability reserves for current purchases or contracts that are paid in the following fiscal year ("encumbrances") are financial obligations against reserves. Fiscal prudence requires that such obligations be limited.

Each fiscal year, the Finance Department will submit a list of eligible carryforwards and encumbrances to all departments for evaluation for all funds, including the General Purpose Fund. Departments may request to retain some or all carryforwards and encumbrances when such balances are:

1. Deemed essential to the delivery of active city projects, programs and services; or
2. If the liquidation of such balances would be in violation of legislative or legal requirements.

A departmental request to retain project carryforwards and/or encumbrances must be submitted to the Finance Department. Departments shall provide specific reasons for requested project carryforwards and encumbrance carryforwards, including, but not limited to, those reasons outlined above. Carryforward of project appropriations in funds with negative balances will only be allowed on an exception basis.

The Finance Department will recommend to the City Administrator an action on the departmental requests. The City Administrator shall make a final determination on project carryforward and encumbrances, and will direct the Finance Department to make carryforwards

available to the appropriate department.

Part H. Grant Retention Clauses

Prior to the appropriation of revenues from any grant outside of the budget process, the City Council shall be informed of any retention clauses that require the City to retain grant-funded staff, services, programs, or operations beyond the term of the grant. The fiscal impacts of such retention clauses shall be disclosed. During the biennial budget process staff shall report to the Council the ongoing projected fiscal impacts of such retention clauses.

Part I. Alterations to the Budget

Substantial or material alterations to the adopted budget including shifting the allocation of funds between departments and substantial or material changes to funded service levels, shall be made by resolution of the City Council.

The Finance Department will include departmental expenditure projections for the General Purpose Fund in the Second Quarter Revenue & Expenditure Report. In the event that a department is projected to overspend in the General Purpose Fund by more than one percent (1%), the City Administrator shall bring an informational report to the City Council within 60 days following acceptance of the Revenue & Expenditure report by the City Council. The report shall list the actions the Administration is taking to bring the expenditures into alignment with the budget.

Part J. Transfers of Funds between accounts.

The City Administrator shall have the authority to transfer funds between personnel accounts, and between non-personnel accounts within a department. The City Administrator shall have the authority to transfer funds allocated to personnel accounts to non-personnel accounts within a department provided that cumulative transfers within one fiscal year do not exceed 5% of the original personnel account allocation of that department. The City Administrator shall have the authority to transfer funds from non-personnel accounts to personnel accounts within a department. The City Administrator shall have the authority to transfer funds allocated to personnel accounts to non-personnel accounts if the transfer is required to meet the conditions of or maximize the funding derived from a grant that has been approved by the City Council. For the purposes of this section accounts for the provision of temporary personnel services shall be considered personnel accounts.

Part K. Pay-Go Account Expenditures, Priority Project Fund Expenditures, and Grants

The City Council hereby finds and determines that it is in the public interest to spend Pay-go account fund to facilitate and support programs & services of the City of Oakland, capital improvement projects of the City of Oakland, and programs & capital improvement projects of the public schools and other public entities within the City of Oakland. The Council authorizes Pay-Go account funds to be used for the following purposes:

Capital Improvements:

1. To pay for or augment funding for a City of Oakland capital improvement project including planning and pre-construction services for projects such as, but not limited to, feasibility studies and design, landscaping, architectural and engineering services and all services and materials needed to construct a capital improvements such as, but not limited to, contractor services, lumber, concrete, gravel, plants and other landscape materials, fountains, benches, banners, signs, affixed artwork and any other design and decorative elements of the project; and
2. To provide a grant to a public school, including a school chartered by the State of California or Oakland Unified School District, or other public entity for use on capital improvement project within the City of Oakland, including planning and pre-construction services for projects such as, but not limited to, feasibility studies and design, landscaping, architectural and engineering services and all services and materials needed to construct a capital improvements such as, but not limited to, contractor services, lumber, concrete, gravel, plants and other landscape materials, fountains, benches, banners, signs, affixed artwork and any other design and decorative elements of the project; and

Furniture & Equipment:

3. To pay for or augment funding for purchase of furniture and equipment, including computer equipment and software, to be used by participants in a program operated by the City of Oakland; and
4. To provide a grant to a public school, including a school chartered by the State of California or Oakland Unified School District, or another public entity to be used for furniture and equipment, including computer equipment and software, to be used by participants in a program operated by the public school or public entity.

Pay-go purposes stated above shall operate as restrictions on Pay-go expenditures or Pay-go grants, regardless of the Pay-go account funding source.

Pay-go purposes stated above shall apply to any and all Pay-go expenditures or grants made by the Mayor and each City Councilmember. All Pay-go expenditures and grants shall be administered by the City Administrator on behalf of the city, and grant agreements shall be required for all such grants.

In accord with the City Council's motion approving the initial allocation of Councilmember Priority Project funds on June 8, 2006, the City Councilmembers must obtain City Council approval for all Priority Project expenditures.

All Priority Project fund grants approved by the City Council and shall be administered and executed by the City Administrator on behalf of the city, and grant agreements shall be required for all such grants.

Section 2. Reserve Funds

Part A. General Purpose Fund Emergency Reserve Policy

1. Council hereby declares that it shall be the policy of the shall City of Oakland maintain in each fiscal year a reserve equal to seven and one-half (7.5%) of the General Purpose Fund (Fund 1010) appropriations as adopted in the biennial or midcycle budget, and not including prior year carryforwards, encumbrances, or appropriations to Fund Balance for, such fiscal year (the "General Purpose Fund Emergency Reserve Policy"),
2. Each year, upon completion of the City's financial audited statements, the City Administrator shall report the status of the General Purpose Funds Emergency Reserve to the City Council and on the adequacy of the of the 7.5% reserve level. If in any fiscal year the General Purpose Fund Reserve Policy is not met, the City Administrator shall present to Council a strategy to meet the General Purpose Funds Emergency Reserve Policy. Each year, the City Administrator shall determine whether the 7.5% reserve level requires adjustment and recommend any changes to the City Council.
3. The amounts identified as the General Purpose Funds Emergency Reserve may be appropriated by Council only to fund unusual, unanticipated and seemingly insurmountable events of hardship of the City, and only upon declaration of fiscal emergency. For the purposes of this Ordinance, "fiscal emergency" may be declared (1) by the Mayor and approved by the majority of the City Council, or (2) by a majority vote of the City Council.
4. Prior to appropriating monies from the General Purpose Funds Emergency Reserve, the City Administrator shall prepare and present such analysis to the City Council. Upon review and approval of the proposed expenditure by the City Council, and appropriate fiscal emergency declaration necessary for the use of GPF reserve, the City Administrator will have the authority to allocate from the reserves.

Part B. Vital Services Stabilization Fund Reserve Policy

1. Council hereby declares that it shall be the policy of the City of Oakland to maintain a Vital Services Stabilization Fund (VSSF) with a target funding level of 15% of General Purpose Fund Revenues. The funding of the Vital Services Stabilization Fund shall be made pursuant to Section 1, Part C concerning excess Real Estate Transfer Tax.
2. In years when the City forecasts that total General Purpose Fund revenues will be less than the current year's revenues, or anytime significant service reductions, such as layoffs or furloughs, are contemplated due to adverse financial conditions, use of this fund must be considered to maintain existing services.
3. Use of the VSSF must be authorized by City Council resolution. The resolution shall explain the need for using the VSSF. The resolution shall also include steps the City will take in order to replenish the VSSF in future years.

Part C. Capital Improvements Reserve Fund

1. Council hereby declares that it shall be the policy of the City of Oakland to maintain a Capital Improvements Reserve Fund.
2. Revenue received from one time activities, including the sale of Real Property, shall be deposited into the Capital Improvements Reserve Fund, unless otherwise directed by a majority vote of the City Council. Interest earnings on monies on deposit in the Capital Improvements Reserve Fund shall accrue to said fund and be maintained therein.
3. Monies on deposit in the Capital Improvements Reserve Fund may be appropriated by Council to fund unexpected emergencies, major capital maintenance, repair costs to City-owned facilities and to fund capital improvement projects through the Five-Year Capital Improvement Program.

Section 3. Budget Process, Fiscal Planning, Transparency, and Public Participation

Unless otherwise noted all timelines apply only to budget development years, normally odd numbered years and not to mid-cycle revisions to an adopted two-year budget.

1. Assessment of Stakeholder Needs, Concerns and Priorities

Timeline: Budget Advisory Committee review prior to survey release. Survey completion by December 5th of even-numbered years. Results publicly available within three weeks of survey's close.

Requirements: The City Administrator should develop or secure a statistically valid survey for assessing the public's concerns, needs and priorities prior to the development of the biennial budget. Whenever feasible, the City should conduct a professional poll administered to a statistically relevant and valid sample of residents that is representative of Oakland's population in terms of race, income, neighborhood, age, profession, family size, homeownership/renter-ship, etc. If that's not possible, then demographic information should be collected and reported out with the survey results.

Prior to release, the survey questions shall be submitted to the Budget Advisory Committee by September 1st of even numbered years for review of bias, relevance, consistency in administration, inclusion of benchmark questions, and ability to assess concerns, needs and priorities. The survey instrument, method of dissemination, and any instructions for administration shall be publicly available. The survey should be conducted following the November election and before December 5th.

If the City cannot afford a professional survey, an informal survey shall be made available for broad dissemination by the Mayor and Councilmembers through community list serves and other communication channels. Furthermore, the City Administrator shall take steps to promote participation, such as issuing a Flyer promoting participation in the survey and methods of participation (survey internet link, email, phone number) and posting such Fliers near publicly available computers in all City libraries, Recreation Centers, and Senior Centers. A list of those dissemination channels should be publicly available along with survey results.

Survey results should be publicly available within three weeks of the completion and analysis of the survey. Survey results should be made widely available, shared on social media, and published on the City's Budget website. In the event that City's statistically valid survey has been completed, the Mayor and City Administrator shall include in their proposed budget a summary of the survey data and a statement regarding how the data was or was not incorporated into the final proposed budget. Informal surveys and their results shall be made public but not included in their proposed budget document.

The City Administrator shall development a standardized and diverse means of collecting resident input via other means prior to budget development.

2. Council Initial Budget Briefing and Priorities Discussion

Timeline: February

Requirements: The Mayor and City Council will hold a bi-annual budget workshop soon after the commencement of the Council term. The workshop will include briefings on estimated baseline expenditures, revenue projections and an overview of the City's budgeting process. The workshop will provide the Mayor and Council with the opportunity to begin discussing priorities for the next budget year based on the Assessment of Stakeholder Needs, Concerns and Priorities.

3. Five-Year Forecast

Timeline: Produced and heard by the Council's Finance & Management Committee or the full City Council in February or March. Forecast Fact Sheets should be distributed to City community centers and Forecast data should be available on Open Data Portal within two weeks of the Council hearing.

Requirements: Each Budget Cycle, the City Administrator must prepare a Five-Year Forecast.

The Five-Year Financial Forecast ("Forecast") is a planning tool that estimates the City's likely revenues and expenditures over five-years, based on appropriate financial, economic, and demographic data. The purpose of the Forecast is to surface all major financial issues and estimate future financial conditions to support informed long-term decision making. Such planning provides for greater financial stability, signals a prudent approach to financial management, and is consistent with best practices.

The Forecast shall contain the two-year baseline budget for the forthcoming budget period, clearly reflecting projected expenditures to maintain existing service levels and obligations, plus an additional three-year forecast of revenues and expenditures. The Baseline Budget shall consist of projected expenditures necessary to maintain existing staffing and service levels, plus an estimate of anticipated revenues for the two-year period.

The Forecast shall also contain information on the variance between prior forecasts and actual amounts, including the factors that influenced these variances. Revenue estimates shall be based on the most current data available; minimally revenue projections shall take into account projected revenue for the current fiscal year, as reflected in the 2nd quarter Revenue and Expenditure Report, with appropriate trending into future years and an explanation as to how such revenue projections were derived.

The report shall include a Five-Year Forecast "Fact Sheet" document, which summarizes the Forecast's key findings with simplified text and graphics to make this important budgetary information more accessible to the general public. Within two weeks after the Forecast is heard by the City Council, the City Administrator shall print and distribute the Forecast Fact Sheet to all City libraries, recreation centers and senior centers, including in languages required by Oakland's Equal Access Ordinance. The full Forecast shall also be posted on the City of Oakland's website. Forecast data shall be available in open data format on Oakland's data portal.

4. Statement of Councilmember Priorities

Timeline: Written submission due by March 15th.

Requirements: City Council Members will have the opportunity to advise the Mayor and City Administrator publicly of their priorities. Each Councilmember shall be invited to submit up to seven expenditure priorities in ranked and/or weighted order for changes to the baseline budget as presented in the Five-Year Forecast. Councilmember priority statements must be submitted as part of a report to be heard by the City Council and/or in a publicly available writing to the Mayor and City Administrator by March 15. In addition to the priorities, Councilmembers may also submit other suggestions, including revenue suggestions.

5. Administrator's Budget Outlook Message & Calendar Report

Timeline: Heard by City Council before April 15th.

Requirements: The City Administrator shall bring as a report to the City Council a Budget Outlook Message & Calendar no later than April 15th that provides an overview of the budget development process and lists all key dates and estimated dates of key budget events, including, but not limited to the release of the Mayor and Administrator's Proposed Budget, Community Budget Forums, Council meetings, and formal budget passage dates. This publication shall be posted on the City's website and by other means determined by the City Administrator.

6. Release of Mayor & Administrator's Proposed Budget & Fact Sheet

Timeline: Published and publicly available by May 1st. Heard by City Council and Fact Sheet distributed by May 15th.

Requirements: The Proposed Budget must be released by May 1st and shall clearly indicate any substantive changes from the current baseline budget, including all changes to service levels from the current budget. The Proposed Budget shall indicate staffing by listing the number of positions in each classification for each Department, including a listing of each position proposed for addition or deletion. The Council shall hold a public meeting to present the Proposed Budget no later than May 15th in budget adoption years. The full proposed budget document shall be made available online from the City's website, and printed copies shall be available in all City libraries. Additionally, the proposed budget data shall be available in open data format on the City's open data portal by May 1st. Every effort should be made to thoroughly respond to any public request for departmental budget details, such as line item budgets. The requested information shall also be made available on the City's website and open data portal within a reasonable time following the request.

The Proposed Budget must include a Budget Fact Sheet with easy-to-understand graphics and text explaining the City's overall finances, the Proposed Budget and that year's Budget Calendar. The Fact Sheet shall be published in languages required by Oakland's Equal Access Ordinance. The Fact Sheet shall be printed and made available in all City Recreation Centers and Senior Centers as well as all City libraries by May 15th or the presentation to the Council, whichever is

sooner.

7. Community Budget Forums

Timeline: During the months of May and June of odd-numbered years

Requirements: The Administration and Council shall hold at least one (1) Community Budget Forum in each council district. These forums, organized by the City Administrator's Office in partnership with Councilmembers shall be scheduled to maximize residents' access. The forums should include sufficient time for a question and answer period in a format that maximizes community participation, as well as a presentation of budget facts by City staff. One or more of the forums must be scheduled in the evening. Another must be scheduled on the weekend. These meetings shall also be scheduled so that Councilmembers have sufficient opportunity to attend a meeting close to their council district. Every member of the City Council shall make their best effort to attend the Community Budget Forum in their council district. Sufficient Fact Sheets in all available languages shall be available at all Forums.

These forums should be publicized in social media and via other means in a manner that is linguistically and culturally appropriate. City Council staff shall work with community-based, faith-based, identity based, and district specific organizations to ensure that a representative and broad group of residents is aware and encouraged to attend each forum.

8. Ongoing Public Education

Timeline: During the months of May and June of even-numbered years

Requirements: Beginning with the first even-numbered year following adoption of this ordinance, the Administration and City Council shall hold at least three (3) Community Budget Education Presentations in different neighborhoods throughout the City and outside of City Hall. These presentations shall seek to increase Oakland residents understanding and awareness of the City Budget and Budget process.

9. Budget Advisory Commission's Report

Timeline: June 1st

Requirements: The Budget Advisory Committee (BAC) shall be requested to submit published, written report to the full City Council regarding the proposed budget with any suggested amendments no later than June 1 in budget adoption years. If submitted, the statement shall be published as part of the next budget report to the City Council. The BAC is encouraged to provide similar statements during the mid-cycle budget revise and any other significant budget actions.

10. Council President's Proposed Budget

Timeline: June 17th

Requirements: The City Council President, on behalf of the City Council, shall prepare a proposed budget for Council consideration to be heard at a Special City Council Budget Hearing occurring on or before June 17th. The Council President may delegate the duty to prepare a budget proposal to another member of the Council. The Finance Department will provide a costing analysis for proposed amendments. The City Council may schedule additional Special City Council Budget Hearings or Workshops as needed.

11. Council Budget Amendments

Timeline: No later than up to three (3) days prior to final budget adoption for public noticing

Requirements: In addition to the Council President's proposed budget, any Councilmember or group of Councilmembers may submit proposed budget amendments at any time during the budget process. However, the adopted budget shall not contain substantive amendments made on the floor by Councilmembers at the final meeting when the budget is adopted. All substantive amendments must have been published in the City Council agenda packet for at least three days prior to the budget's final adoption and posted on the City's budget website. This shall not preclude Council members from combining elements from various proposals, provided each element considered has been published in the City Council agenda packet as a component of one proposal. This three-day noticing requirement may be waived by a vote of Council upon a finding that (1) new information impacting the budget by at least \$1 million dollars came to the attention of the body after the publication deadline making it not reasonably possible to meet the additional notice requirement and (2) the need to take immediate action on the item is required to avoid a substantial adverse impact that would occur if the action were deferred to a subsequent special or regular meeting, such as employee layoffs.

Councilmembers will present their proposed amendments in an easy to understand, standardized format provided by the City Administrator. The format should allow the proposals to be easily compared to the Mayor's Proposed Budget and to one another. Additions and reductions shall be clearly noted in separate sections.

In order to provide sufficient time to evaluate the cost of proposals, Councilmembers should request costing analyses for proposed budget amendments or line-items within a budget amendment to the City Administrator at least six (6) working days prior to the City Council meeting where that amendment will be considered.

12. Process Feedback & Continual Improvement

Timeline: September 30th following budget adoption

Requirements: The Budget Advisory Commission (BAC) shall be requested to submit an Informational Report to the Council's Finance and Management Committee and City Council containing their analysis of the budget adoption process including, but not limited to: 1) the informational quality of the Proposed Budget; 2) the City Administration's and City Council's attention to engaging the public and its impacts on the budget process and product; 3) the level of

transparency and open dialogue in all public meetings dedicated to the budget; and 4) opportunities for improving the process in future years. In assessing opportunities for continually improving public participation in the budget process, the Administration, City Council and BAC shall be requested to consider the following guiding principles:

- **Inclusive Design:** The design of a public participation process includes input from appropriate local officials as well as from members of intended participant communities. Public participation is an early and integral part of issue and opportunity identification, concept development, design, and implementation of city policies, programs, and projects.
- **Authentic Intent:** A primary purpose of the public participation process is to generate public views and ideas to help shape local government action or policy.
- **Transparency:** Public participation processes are open, honest, and understandable. There is clarity and transparency about public participation process sponsorship, purpose, design, and how decision makers will use the process results.
- **Inclusiveness and Equity:** Public participation processes identify, reach out to, and encourage participation of the community in its full diversity. Processes respect a range of values and interests and the knowledge of those involved. Historically excluded individuals and groups are included authentically in processes, activities, and decision and policymaking. Impacts, including costs and benefits, are identified and distributed fairly.
- **Informed Participation:** Participants in the process have information and/or access to expertise consistent with the work that sponsors and conveners ask them to do. Members of the public receive the information they need, and with enough lead time, to participate effectively.
- **Accessible Participation:** Public participation processes are broadly accessible in terms of location, time, and language, and support the engagement of community members with disabilities.
- **Appropriate Process:** The public participation process uses one or more engagement formats that are responsive to the needs of identified participant groups; and encourage full, authentic, effective and equitable participation consistent with process purposes. Participation processes and techniques are well- designed to appropriately fit the scope, character, and impact of a policy or project. Processes adapt to changing needs and issues as they move forward.
- **Use of Information:** The ideas, preferences, and/or recommendations contributed by community members are documented and given consideration by decision-makers. Local officials communicate decisions back to process participants and the broader public, with a description of how the public input was considered and used.
- **Building Relationships and Community Capacity:** Public participation processes invest in and develop long-term, collaborative working relationships and learning opportunities with community partners and stakeholders. This may include relationships with other temporary or ongoing community participation venues.
- **Evaluation:** Sponsors and participants evaluate each public participation process with the collected feedback and learning shared broadly and applied to future public participation efforts.

AN ORDINANCE AMENDING ORDINANCE NO. 13279 C.M.S. (THE CITY OF OAKLAND CONSOLIDATED FISCAL POLICY, OR “CFP”) TO ESTABLISH AND MODIFY THE FINANCIAL POLICIES OF THE CITY OF OAKLAND.

NOTICE AND DIGEST

This Ordinance authorizes an amendment to Ordinance Number 13279 C.M.S. (The Consolidated Fiscal Policy, “CFP”), to establish and modify the financial policies and budgeting practices of the City of Oakland. The first public reading of this ordinance is scheduled at a public hearing on 5/1/18 and second on 5/15/18. The location is at City Council Chambers located on the Third Floor of City Hall, One Frank H. Ogawa Plaza, Oakland, California, at 5:30pm. The CFP will be effective upon final adoption of the Ordinance and will remain in effect until further notice.

Fund	Encumbrance Carryforward	Project Carryforward	Total Carryforward
1010 - General Fund: General Purpose	18,020,110	33,341,745	51,361,854
1030 - Measure HH (SSBDT)	3,706,555	5,387,807	9,094,361
1100 - Self Insurance Liability	(0)	414,632	414,632
1150 - Worker's Compensation Insurance Claims	515,420	-	515,420
1610 - Successor Redevelopment Agency Reimbursement Fund	24,417	-	24,417
1700 - Mandatory Refuse Program	(1,533)	-	(1,533)
1710 - Recycling Program	387,633	541,097	928,730
1720 - Comprehensive Clean-up	651,165	344,998	996,164
1750 - Multipurpose Reserve	123,041	43,926	166,967
1760 - Telecommunications Reserve	28,761	-	28,761
1770 - Telecommunications Land Use	7,226	-	7,226
1780 - Kid's First Oakland Children's Fund	3,093,348	7,385,752	10,479,100
1820 - OPRCA Self Sustaining Revolving Fund	206,547	-	206,547
1830 - Central District Project Area Loans	-	1,419,941	1,419,941
1870 - Affordable Housing Trust Fund	690,728	34,148,784	34,839,512
1880 - Low Mod Operations	-	133,795	133,795
1882 - Multi Service Center/Rent	19,049	80,350	99,400
1883 - 2000 Subordinated Housing Set-aside	-	36,664	36,664
1884 - 2006 Housing Bond Proceeds	-	1,179,056	1,179,056
1885 - 2011A-T Subordinated Housing	-	1,118,272	1,118,272
2063 - FEMA Declarations	-	(1,570,836)	(1,570,836)
2071 - CARES Act Relief Fund	204	1,277,012	1,277,216
2072 - American Rescue Plan Act	-	(115)	(115)
2102 - Department of Agriculture	155,095	128,121	283,216
2103 - HUD-ESG/SHP/HOPWA	9,836,213	5,911,835	15,748,048
2104 - Department of Commerce	6,000	578,638	584,638
2108 - HUD-CDBG	116,369	5,195,185	5,311,555
2109 - HUD-Home	-	24,997,534	24,997,534
2112 - Department of Justice	195,328	2,402,938	2,598,265
2113 - Department of Justice - COPS Hiring	-	876,370	876,370
2116 - Department of Transportation	8,622,867	15,528,401	24,151,268
2120 - Federal Action Agency	2,086	436,529	438,614
2123 - US Dept of Homeland Security	9,684	1,950,480	1,960,163
2124 - Federal Emergency Management Agency (FEMA)	1,055,847	4,168,418	5,224,265
2125 - Environmental Protection Agency	1,220,831	208,738	1,429,569
2128 - Department of Health and Human Services	2,144,720	17,894,231	20,038,951
2129 - Trade Corridor Improvement Fund (TCIF) State Grant	-	1,226,943	1,226,943
2134 - California Parks and Recreation	318,575	12,752,461	13,071,037
2138 - California Department of Education	158,645	(295,879)	(137,234)
2139 - California Department of Conservation	50,190	9,054,010	9,104,200
2140 - California Department of Transportation	11,188,142	13,102,694	24,290,836
2144 - California Housing and Community Development	77,458	48,633,368	48,710,826
2146 - California State Emergency Services	-	76,035	76,035
2148 - California Library Services	27,958	3,898,904	3,926,862
2152 - California Board of Corrections	1,542,717	5,957,939	7,500,657
2154 - California Integrated Waste Management Board	9,749	616,928	626,677
2158 - 5th Year State COPS Grant, AB 1913, Statutes of 2000	148,418	270,504	418,921
2159 - State of California Other	19,179,202	69,023,561	88,202,763
2160 - County of Alameda: Grants	102,885	1,203,371	1,306,257
2162 - Metro Transportation Com: TDA	361,962	859,297	1,221,259
2163 - Metro Transportation Com: Program Grant	(94,497)	94,495	(1)
2166 - Bay Area Air Quality Management District	-	866,371	866,371
2172 - Alameda County: Vehicle Abatement Authority	59,220	(24,714)	34,506
2175 - Alameda County: Source Reduction & Recycling	233	403,292	403,525
2190 - Private Grants	8,881	134,528	143,409
2195 - Workforce Investment Act	13,110	4,241,295	4,254,405
2211 - Measure B: Local Streets & Roads	228,398	-	228,398
2212 - Measure B: Bicycle/Pedestrian Pass-Thru Funds	567	-	567
2213 - Measure B: Paratransit - ACTC	4,665	-	4,665
2214 - ACTC Reimbursable Grants	1,863,533	22,573,069	24,436,602
2215 - Measure F - Vehicle Registration Fee	1,072,974	203,714	1,276,688
2216 - Measure BB - Alameda County Transportation Commission Sales Tax	2	-	2

Fund	Encumbrance Carryforward	Project Carryforward	Total Carryforward
2218 - Measure BB - Local Streets and Roads	3,859,612	23,989,598	27,849,210
2219 - Measure BB - Bike and Pedestrian	466,939	3,804,250	4,271,189
2220 - Measure BB - Paratransit	558,793	1,552,855	2,111,649
2230 - State Gas Tax	2,621,606	813,346	3,434,952
2232 - Gas Tax RMRA	522,150	2,491,821	3,013,971
2241 - Measure Q-Library Services Retention & Enhancement	522,638	802,366	1,325,004
2243 - Measure D - Parcel Tax to Maintain, Protect & Improve Library Services	364,209	8,000	372,209
2244 - Measure Q - Parks & Recreation Preservation, Litter Reduction, and Homelessness Support Act	5,158,074	9,125,995	14,284,068
2250 - Measure N: Fund	38,714	1,802	40,516
2251 - Measure Y: Public Safety Act 2004	4,410	-	4,410
2252 - Measure Z - Violence Prevention and Public Safety Act of 2014	1,229,762	10,894,166	12,123,928
2260 - Measure WW: East Bay Regional Parks District Local Grant	24,742	471,328	496,070
2261 - Measure AA - Oversight	2,625	2,503,822	2,506,447
2262 - Measure AA - Early Education	-	11,590,252	11,590,252
2263 - Measure AA - Oakland Promise	-	5,795,357	5,795,357
2270 - Vacant Property Tax Act Fund	524,353	58,470	582,822
2310 - Lighting and Landscape Assessment District	251,571	6,862	258,433
2320 - Fire Suppression Assessment District	-	27,446	27,446
2331 - Wood Street Community Facilities District	3,975	80,524	84,499
2332 - Gateway Industrial Park	172,836	619,786	792,622
2333 - Brooklyn Basin Public Services	18,696	458,325	477,021
2334 - Oak Knoll Facilities & Services	-	56,790	56,790
2411 - False Alarm Reduction Program	62,246	-	62,246
2412 - Measure M - Alameda County: Emergency Dispatch Service Supplemental Assessment	32,022	11,302	43,324
2413 - Rent Adjustment Program Fund	41,169	1,247,557	1,288,726
2415 - Development Service Fund	13,616,739	16,551,763	30,168,502
2416 - Traffic Safety Fund	7,493	-	7,493
2417 - Excess Litter Fee Fund	(22,151)	10,000	(12,151)
2419 - Measure C: Transient Occupancy Tax (TOT) Surcharge	2	548,228	548,230
2420 - Transportation Impact Fee	-	4,401,128	4,401,128
2421 - Capital Improvements Impact Fee Fund	1,154,070	1,780,917	2,934,987
2423 - Jobs Housing Impact Fee Fund	-	8,352,515	8,352,515
2424 - Affordable Housing Impact Fee Fund	-	11,586,775	11,586,775
2430 - Lead Settlement 2022	-	4,797,185	4,797,185
2611 - HUD-CDBG (ARRA)	-	473,030	473,030
2826 - Mortgage Revenue	12,331	1,577,870	1,590,201
2830 - Low and Moderate Income Housing Asset Fund	6,864	5,852,866	5,859,731
2912 - Federal Asset Forfeiture: City Share	0	-	0
2990 - Public Works Grants	-	22,074	22,074
2994 - Social Services Grants	41,911	732,948	774,859
2995 - Police Grants	125	(3,019)	(2,894)
2996 - Parks and Recreation Grants 2001	120,000	(37,623)	82,377
2999 - Miscellaneous Grants	6,189,530	4,623,834	10,813,363
3100 - Sewer Service Fund	22,767,021	36,442,381	59,209,402
3200 - Golf Course	12,999	-	12,999
4100 - Equipment	7,729,423	-	7,729,423
4200 - Radio / Telecommunications	628,794	2,254,137	2,882,931
4210 - Telephone Equipment and Software	16,338	-	16,338
4300 - Reproduction	130,973	-	130,973
4400 - City Facilities	4,712,034	2,030,572	6,742,606
4450 - City Facilities Energy Conservation Projects	3,799	-	3,799
4500 - Central Stores	16,331	-	16,331
4550 - Purchasing	27,734	-	27,734
4600 - Information Technology	2,549,718	10,265,266	12,814,984
5055 - Piedmont Pines Underground Assessment District	-	3,484	3,484
5130 - Rockridge: Library Assessment District	57,360	1,014,820	1,072,180
5200 - JPFA Capital Projects: Series 2005	-	38,001	38,001
5320 - Measure DD: 2003A Clean Water, Safe Parks & Open Space Trust Fund for Oakland	-	8,391	8,391
5321 - Measure DD: 2009B Clean Water, Safe Parks & Open Space Trust Fund for Oakland	10,302	770,233	780,535
5322 - Measure DD: 2017C Clean Water, Safe Parks & Open Space Trust for Oakland	2,237,662	8,243,878	10,481,539
5330 - Measure KK: Infrastructure and Affordable Housing	679,769	3,988,631	4,668,400
5331 - Measure KK: Affordable Housing (GOB 2017A-2 Taxable)	350	6,891,490	6,891,839

Fund	Encumbrance Carryforward	Project Carryforward	Total Carryforward
5332 - Measure KK: Infrastructure Series 2020B-1 (Tax Exempt)	9,499,030	11,266,022	20,765,052
5333 - Measure KK: Affordable Housing Series 2020B-2 (Taxable)	1	14,267,882	14,267,883
5335 - Measure KK: Infrastructure Series 2022C-1 (Tax Exempt)	51,647,275	102,769,306	154,416,580
5505 - Municipal Capital Improvement: Public Arts	-	1,606,912	1,606,912
5510 - Capital Reserves	912,597	1,154,097	2,066,694
5610 - Central District Projects	125,462	8,824,979	8,950,441
5611 - Central District: TA Bonds Series 2003	101,071	2,198,667	2,299,738
5612 - Central District: TA Bonds Series 2005	76,448	2,458,739	2,535,187
5613 - Central District: TA Bonds Series 2009T	9,220	4,275,910	4,285,130
5614 - Central District: TA Bonds Series 2006T	36,836	6,264,474	6,301,310
5630 - Broadway/MacArthur/San Pablo Projects	20,000	125,710	145,710
5637 - BMSP: TA Bond Series 2006C-TE	-	1,872	1,872
5638 - BMSP: TA Bond Series 2006C-T	-	189,398	189,398
5640 - Central City East Projects	0	46,788	46,788
5643 - Central City East TA Bonds Series 2006A-T (Taxable)	85,307	6,746,759	6,832,066
5650 - Coliseum Projects	474,069	3,001,262	3,475,330
5653 - Coliseum: TA Bonds Series 2003	-	18,712	18,712
5656 - Coliseum: TA Bonds Series 2006B-T (Taxable)	1,016,806	5,851,022	6,867,828
5660 - West Oakland Projects	-	483	483
5670 - Oakland Base Reuse Authority	3,654	68,241	71,895
5671 - OBRA: Leasing & Utility	12,687	3,744,713	3,757,400
5672 - Joint Army Base Infrastructure	32,867	(427,328)	(394,461)
5674 - Oakland Army Base Joint Remediation	170	-	170
5999 - Miscellaneous Capital Projects	219,613	5,460,055	5,679,668
6557 - Piedmont Pines P1 2018 Reassessment Refunding Bond	-	19,741	19,741
7100 - Police and Fire Retirement System	2,130	(58)	2,071
7130 - Employee Deferred Compensation	9,479	-	9,479
7420 - State Asset Trust	-	88,589	88,589
7440 - Unclaimed Cash	(33,586)	(72,163)	(105,749)
7540 - Oakland Public Library Trust	81,476	570,690	652,166
7640 - Oakland Public Museum Trust	-	575,290	575,290
7690 - Kerrison Trust for Police Enhancement	-	733	733
7760 - Grant Clearing	1,199,004	-	1,199,004
7780 - Oakland Redevelopment Agency Projects (ORA)	-	153,351	153,351
7901 - Oakland Senior Center: Downtown	0	-	0
7902 - Oakland Senior Center: North	-	5,655	5,655
7903 - Oakland Senior Center: West	-	2,720	2,720
7904 - Oakland Senior Center: East	274	11,344	11,618
7999 - Miscellaneous Trusts	14,375	1,646,430	1,660,805

Fund	Encumbrance Carryforward	Project Carryforward	Total Carryforward
1010 - General Fund: General Purpose	18,020,110	33,341,745	51,361,854
Capital Improvement Projects	111,209	1,578,222	1,689,431
1000023 - DPCIP Administrative Project	17,140	-	17,140
1000712 - CALDECOTT TUNNEL MITIGATIONS	-	250,000	250,000
1000834 - MUSEUM MINOR CIP	-	302,893	302,893
1000964 - WOODMINSTER PH II ADA IMPVT	(2,740)	-	(2,740)
1000994 - LION TMSCAL POOL ADA UPGRDS	-	10,139	10,139
1001412 - CALDECOTT TRAIL	7,650	122,221	129,871
1003625 - MOSSWOOD REBUILD	16,138	224,063	240,201
1004222 - P1000834 MUSEUM MINOR CIP	-	266,060	266,060
1004770 - MAXWELL PARK TOT LOT	-	7,481	7,481
1004866 - HOLLY MINI PARK	-	55,000	55,000
1004984 - DOWTOWN SENIOR CENTER	53,020	60,000	113,020
1006031 - ARROYO VIEJO PARK RENOVATION	-	80,000	80,000
1006462 - WILMA CHAN PARK IMPROVEMENTS	-	148,104	148,104
1006463 - JOAQUIN MILLER TRAIL REPAIR	-	30,000	30,000
1007045 - FEMA EMRGNCY CAT B-CTYWD	-	(22,738)	(22,738)
1007104 - ADA DOOR OPENERS	-	65,000	65,000
City Administrator	197,816	1,737,401	1,935,217
1000002 - DP020 Administrative Project	149,177	-	149,177
1000101 - PUBLIC INFORMATION-MEDIA PROJ	1	2,094	2,095
1000105 - CANNABIS COOPERATIVE	14,466	951,178	965,644
1000119 - ANIMAL POPULATION CONTROL	0	-	0
1000120 - ANIMAL SHELTER DONATIONS	12,426	23,797	36,223
1000121 - IMPOUND SPAY AND NEUTER	0	-	0
1000123 - MEASURE FF EDUCATION	(0)	-	(0)
1000507 - NATIONAL NIGHT OUT	-	16,300	16,300
1000793 - NSC COMMUNITY OUTREACH	2,378	-	2,378
1001121 - REDISTRICTING	-	42,075	42,075
1001207 - DISPARITY STUDY	1	-	1
1001292 - NCPC COMM ENGAGEMENT	19,368	-	19,368
1004274 - CANNABIS ACTIVITY APPLICATIONS	-	(526)	(526)
1005680 - REIMAGINE PUBLIC SAFETY	-	250,000	250,000
1006088 - CAO-HA-HOTELS	-	125,237	125,237
1006089 - CAO-HA-HEALTH & SANITATION	-	200,000	200,000
1006110 - OAK311 COMMS	-	75,500	75,500
1006553 - LOVE LIFE CAMPAIGN	-	51,745	51,745
City Attorney	261,163	1,388,380	1,649,543
1000004 - DP040 Administrative Project	261,163	-	261,163
1004990 - CE04235-KILPATRICK	-	209,071	209,071
1004991 - CE04300-C&Y VENTURE	-	26,562	26,562
1004992 - CE04318-HS HARRISON	-	222,250	222,250
1004993 - CE04329-360 VENTURES	-	24,000	24,000
1004994 - CE04152-SOLANKI	-	58,056	58,056
1004996 - X04292-CHIOK	-	47,500	47,500
1004997 - CE04458-E&F MARKET	-	30,000	30,000
1004998 - CE04328-HEALTH SPA	-	10,000	10,000
1004999 - X04339-KORIN	-	18,125	18,125
1005000 - CE04368-OAK REDEV GRP	-	75,000	75,000
1005004 - CE04429-OAKPORT	-	60,285	60,285
1005267 - CE04462 - LEE	-	139,388	139,388
1005373 - CE04181 - PEOPLE V. JABER	-	415,143	415,143
1005830 - CR04376 - Southwest OAK	-	53,000	53,000
City Auditor	11,316	280,575	291,891
1000006 - DP070 Administrative Project	11,316	280,575	291,891
City Clerk	2,407	-	2,407
1000003 - DP030 Administrative Project	2,407	-	2,407
City Council	69,912	324,292	394,204
1000022 - DPCC0 Administrative Project	69,912	-	69,912
1000129 - D1 GRANTS EVENTS PRGMS	-	37,030	37,030
1000894 - D6 GRANTS EVENTS PRGMS	-	37,030	37,030
1005054 - D4 GRANTS EVENTS PRGMS	-	2,112	2,112
1005065 - COUNCIL RESTRICTED BUDGET	0	-	0
1006090 - BALLOT MEASURE ANALYSIS	-	100,000	100,000
1007195 - D2 GRANTS EVENTS PRGMS	-	37,030	37,030
1007197 - D5 GRANTS EVENTS PRGMS	-	37,030	37,030
1007198 - D7 GRANTS EVENTS PRGMS	-	37,030	37,030

Fund	Encumbrance Carryforward	Project Carryforward	Total Carryforward
1007199 - AL GRANTS EVENTS PRGMS	-	37,030	37,030
Department of Transportation	1,257,716	505,913	1,763,629
1000873 - REV COLLECTION SYSTEM BACK LOG	2,204	-	2,204
1001465 - PARKING METERS MGMT SYSTEM	169,964	34,436	204,400
1003469 - DP350 Administrative Project	1,085,549	-	1,085,549
1004832 - SCOOTER SHARE PROGRAM	-	192,812	192,812
1005970 - LAKE MERRITT HEALTH & SAFETY	-	13,465	13,465
1007037 - FEMA 4683 CLAREMONT AVE	-	1	1
1007038 - IKE SMART CITY LLC	-	267,930	267,930
1007040 - FEMA 4683 5726 SHEPHRD CNYN RD	-	1	1
1007042 - FEMA 4683 TUNNEL ROAD	-	1	1
1007046 - FEMA 4683 GOLF LINKS RD	-	(2,733)	(2,733)
Department of Violence Prevention	3,517,961	(1,229,674)	2,288,287
1003738 - DP700 Administrative Project	117,826	-	117,826
1004368 - Urbn Stratgies Cncl-DVP Conslt	(39,926)	-	(39,926)
1004489 - MZ20-21 CONTRACT GV EMPLOY	99,538	-	99,538
1005652 - MZ21-22 CONTRACT GV EMPLOYMENT	46,854	-	46,854
1005653 - GPF 22-23 CONTRACT GV EMPLOYMENT	55,186	(14)	55,172
1005654 - MZ21-22 CONTRACT GV CRISIS INT	0	0	0
1005656 - MZ21-22 CONTRACT GBV CSEC	17,705	-	17,705
1005657 - GPF 22-23 CONTRACT GBV CSEC	-	20,776	20,776
1005660 - MZ21-22 CONTRACT CMTY HEALING	211,531	-	211,531
1005661 - GPF 22-23 CONTRACT CMTY HEALING	145,488	-	145,488
1006041 - City Council Community Grants	25,607	75,000	100,607
1006367 - Reimagining Public Safety	-	219,023	219,023
1006423 - RIPS 22-23 School Vip	974,364	(687,521)	286,843
1006424 - RIPS 22-23 GBV Crisis Response	20,891	(3,797)	17,094
1006425 - RIPS 22-23 GBV Housing	227,962	(161,826)	66,136
1006426 - RIPS 22-23 GBV Wrap Around S.	721,505	(543,388)	178,117
1006427 - RIPS 22-23 Comm. Healing NCT	226,119	(583)	225,535
1006428 - RIPS 22-23 Comm. Healing TN	157,258	(30,830)	126,428
1006429 - RIPS 22-23 Comm. Healing R.Act	17,136	-	17,136
1006430 - RIP 22-23 Comm. Healing T. S.	1,387	-	1,387
1006431 - RIP 22-23 Comm. Healing CB&MG	123,606	(35,760)	87,846
1006478 - Community Youth Dev. Mentor.	98,320	(15,238)	83,081
1006493 - RIPS 22-23 GV Youth Employ	38,790	-	38,790
1006494 - RIPS 22-23 GV Adult Employment	197,994	(95,662)	102,332
1006518 - DVP Infrastructure	32,820	30,148	62,967
Department of Workplace and Employment Standard	90,310	1,263,772	1,354,082
1000123 - MEASURE FF EDUCATION	67,299	347,249	414,548
1005377 - DP670 Administrative Project	23,011	916,523	939,534
Economic and Workforce Development Department	96,339	4,770,096	4,866,434
1000019 - DP850 Administrative Project	11,664	-	11,664
1000035 - WO RESRCE CTR 1010-P465110	-	94,548	94,548
1000147 - BUS IMPV DIST-NCR 1010-C138410	-	274,894	274,894
1000166 - CULTL ATS GNT FND 1010-P385310	-	83,094	83,094
1000167 - DAY LABORERS 1010-A139610	-	120,796	120,796
1000174 - FORN TRD ZN 1010-P389610	7,863	-	7,863
1000185 - MERCH ORG-SHP OAK 1010-P275310	-	35,130	35,130
1000235 - SURP PROP 1010-P47010	-	40,000	40,000
1000864 - MURALS-GREEN WALLS	-	170,680	170,680
1001537 - BUS RAPID TRANSIT 1010	-	371,632	371,632
1005375 - BLACK ARTS DISTRICT 1010	-	250,000	250,000
1005379 - WORKFORCE TRAINING SVCS 1010	13,621	195,113	208,734
1005970 - LAKE MERRITT HEALTH & SAFETY	-	15,000	15,000
1005994 - MAY/JUN YOUTH SUMMER JOBS	-	70,748	70,748
1006027 - SMALL BIZ ASST/FIP/TIP 1010	-	300,000	300,000
1006028 - WORKFORCE DEV SERVICES 1010	-	317,803	317,803
1006029 - OPIC OS OP GF 21-22 1010	-	29,707	29,707
1006041 - City Council Community Grants	-	477,725	477,725
1006438 - EWDD CUBICLE & CARPETING 1010	8,563	-	8,563
1006467 - JOB READINESS PROGRAMS 1010	-	1,250,000	1,250,000
1006470 - LITTLE SAIGON BIZ SUPPORT 1010	-	10,000	10,000
1006471 - BID FEASIBILITY SUPPORT 1010	-	91,750	91,750
1006797 - ROADTRIP NATION 1010	-	125,000	125,000
1006855 - 2022 SAFE HOLIDAY SHOP 1010	-	12,476	12,476
1007016 - SPECIAL ACT. VEHICLE 1010	54,628	-	54,628

Fund	Encumbrance Carryforward	Project Carryforward	Total Carryforward
1007147 - ACTIVATE OAKLAND 1010	-	434,000	434,000
Finance Department	424,734	2,891,883	3,316,617
1000007 - DP080 Administrative Project	431,037	150,000	581,037
1000052 - FIN MGMT AUDITS	(0)	-	(0)
1000875 - PAY BY PHONE FEE	(6,303)	-	(6,303)
1004391 - FINANCE OP SYSTEMS	-	1,250,284	1,250,284
1004973 - Budget Community Engagement	-	158,581	158,581
1006959 - BLT IMPLEMENTATION	-	1,248,517	1,248,517
1007159 - FUSION BI	-	84,500	84,500
Fire Department	3,380,481	8,996,233	12,376,714
1000009 - DP200 Administrative Project	2,190,726	-	2,190,726
1004383 - Vegetation Management	810,822	-	810,822
1004398 - Fire Academy Training	169,932	1,637,184	1,807,116
1005271 - FIRESAFE COUNCIL GRANT MATCH	-	28,209	28,209
1005341 - OFD Standards of Coverage	49,633	-	49,633
1005384 - MACRO	51,539	3,636,961	3,688,500
1005991 - OFD BEHAVIORAL HEALTH	100,000	-	100,000
1006294 - EOC OVERTIME FUNDING	2,669	3,690,351	3,693,019
1006295 - GPF CERT PROGRAM	4,702	-	4,702
1006499 - AFG 2020 COST MATCH	-	3,527	3,527
1006576 - FIRE STATION 2 SUPPORT	458	-	458
Housing and Community Development Department	-	2,667,900	2,667,900
1001110 - RENT ARBITRATION P190020	-	1,000,000	1,000,000
1006095 - Access Improvement Program	-	492,900	492,900
1006449 - Hsng Asst_Legal & Retal	-	750,000	750,000
1006585 - Legal Svc Prisoners w Child	-	425,000	425,000
Human Resources Management Department	113,764	-	113,764
1000005 - DP050 Administrative Project	108,957	-	108,957
1000108 - CITY-WIDE TRAINING	3,325	-	3,325
1000785 - 173RD POLICE ACADEMY	1,482	-	1,482
Human Services Department	3,086,538	(3,524,790)	(438,252)
1000002 - DP020 Administrative Project	48,956	-	48,956
1000017 - DP780 Administrative Project	1,319,044	2,000,000	3,319,044
1000310 - DOSC OPERATING	7,692	336	8,028
1000312 - EOSC OPERATING	11,166	(6,832)	4,335
1000313 - FRUITVALE SENIOR CENTER	1	87,647	87,648
1000315 - NOSC OPERATING	56,547	702	57,249
1000316 - RETAINED RENTAL REV DOSC	2,762	80,772	83,533
1000317 - RETAINED RENTAL REV NOSC	64	13,322	13,386
1000318 - RETAINED RENTAL REV WOSC	2,796	62,260	65,056
1000412 - EXPAND 211 HELP	20,000	25,000	45,000
1001097 - RETAINED RENTAL REV EOSC	519	20,419	20,938
1001098 - WOSC OPERATING	16,483	0	16,483
1001426 - SPECIAL SENIOR SERVICES	-	(833)	(833)
1003810 - GPF HEALTH N SFTY HMLSS ENCMPT	-	12,014	12,014
1004113 - GPF WINTER SHELTER FY1819	(1,102)	-	(1,102)
1004117 - GPF HUNGER PRGM FY1819	-	1,000,000	1,000,000
1004118 - GPF FIT MATCH 2017 N PATH 1819	(0)	-	(0)
1004120 - PW ENCAMPMENT ABATEMENT2	-	172,340	172,340
1004506 - HEADSTART FY20-21 GPF	814	33,153	33,967
1004575 - CPSSO MCTHP N PATH 2018 FY1920	3,865	-	3,865
1004576 - GPF WINTER SHELTER FY1920	18,606	-	18,606
1004580 - GPF FIT MATCH 2018 N PATH 1920	0	9,021	9,021
1004595 - GPF HIGH PRIORITY FY20-21	468	15,529	15,997
1004596 - CPSSO MCTHP N PATH 2019 FY2021	(0)	-	(0)
1004597 - GPF WINTER SHELTER FY2021	0	24,839	24,839
1004598 - GPF OUTREACH FY20-21	35,988	22,726	58,714
1004599 - GPF HUNGER PRGM FY20-21	0	13,637	13,637
1004602 - GPF FIT MATCH 2019 N PATH 2021	626	-	626
1005504 - LGBTQ Family Support	17,963	43,616	61,579
1005567 - HEADSTART FY21-22 GPF	60	68,396	68,456
1005578 - HEADSTART FY22-23 GPF	23,758	52,382	76,140
1005589 - CDBG CHS ADMIN FY2022	-	2,201	2,201
1005591 - CDBG CHS PROJ DELIVERY FY2022	-	88,213	88,213
1005616 - SCP FY2022 MATCH	5	-	5
1005617 - SCP FY2023 MATCH	(0)	-	(0)
1005626 - GPF HIGH PRIORITY FY2022	-	10,081	10,081

Fund	Encumbrance Carryforward	Project Carryforward	Total Carryforward
1005627 - GPF HIGH PRIORITY FY2023	0	111,400	111,400
1005628 - CPSSO MCTHP N PATH 2020 FY2022	-	2,185	2,185
1005629 - CPSSO MCTHP N PATH 2019 FY2023	-	2,750	2,750
1005630 - GPF WINTER SHELTER FY2022	0	-	0
1005631 - GPF WINTER SHELTER FY2023	13,994	-	13,994
1005632 - GPF OUTREACH FY2022	-	16,663	16,663
1005633 - GPF OUTREACH FY2023	-	162,207	162,207
1005635 - GPF HUNGER PRGM FY2023	0	250,218	250,218
1005636 - GPF FIT MATCH 2020 N PATH 2022	-	37,510	37,510
1005637 - GPF FIT MATCH 2021 N PATH 2023	(0)	609	609
1005724 - OYAC-OAKLAND YOUTH ASV COMM	41	147,676	147,717
1005914 - FEMA Non-congregate Shelter	(46,987)	(8,373,166)	(8,420,153)
1005959 - 1010 JPA-Youth Activities	3,665	150,000	153,665
1006041 - City Council Community Grants	1,211,700	(262,615)	949,085
1006228 - HEAD START CLASSES GPF	77,064	245,218	322,282
1006229 - EARLY HEAD START CLASSES GPF	6,916	32,964	39,880
1006324 - Encampment Resolution Funds	159,915	-	159,915
1006563 - Plumbing E 12th Lakepoint	75,000	-	75,000
1006564 - SUMMER FOOD PROGRAM FY22-23	-	100,000	100,000
1006628 - BCZ YOUTH FY22-23 2195	-	655	655
1006678 - EARLY HEADSTART FY23-24 BASIC	(1,853)	-	(1,853)
Information Technology Department	688,318	965,113	1,653,432
1000011 - DP460 Administrative Project	303,230	-	303,230
1004546 - PUBLIC SAFETY	6,126	108,853	114,980
1005398 - CARES Broadband/Digital	221,312	15,278	236,590
1006025 - TECHNOLOGY SYSTEMS UPDATE	157,649	840,982	998,631
Mayor	61,754	-	61,754
1000001 - DP010 Administrative Project	61,754	-	61,754
Non Departmental and Port	115,824	6,141,606	6,257,430
1000007 - DP080 Administrative Project	2,625	-	2,625
1000021 - DP900 Administrative Project	1,069	4,283,167	4,284,237
1000462 - CITY COUNCIL CONTINGENCY	-	58,439	58,439
1000465 - EMPLOYEE RECOGNITION	238	-	238
1000467 - STATE LOBBYIST	56,500	-	56,500
1000468 - FEDERAL LOBBYIST	24,000	-	24,000
1001347 - CAO CONTINGENCY	-	200,000	200,000
1001368 - DISCR POOL TPT CONVERSION	-	1,600,000	1,600,000
1006014 - DP620 Administrative Project	31,391	-	31,391
Oakland Animal Services	47,421	-	47,421
1006014 - DP620 Administrative Project	47,421	-	47,421
Oakland Parks and Recreation Department	476,264	457,506	933,770
1000012 - DP5000 Administrative Project	373,911	-	373,911
1000616 - HACIENDA PERALTA SUBSIDY	70,000	-	70,000
1000619 - ADMIN GRANT OPR FOUNDATION	-	20,000	20,000
1000623 - WEST OAKLAND MENTORING FEE	25,000	-	25,000
1000624 - GOLF COURSE CAPITAL PROJECTS	-	147,292	147,292
1001388 - RAIDERS SURCHARGE	7,354	-	7,354
1001496 - OPR GRANTS-SCHOLAR LOW INC YTH	(0)	-	(0)
1005970 - LAKE MERRITT HEALTH & SAFETY	0	5,214	5,214
1006041 - City Council Community Grants	-	90,000	90,000
1006220 - WEST OAKLAND YOUTH CTR	-	195,000	195,000
Oakland Public Library Department	1,299	-	1,299
1000013 - DP610 Administrative Project	1,299	-	1,299
Oakland Public Works Department	1,407,541	(811,588)	595,953
0000000 - UNDETERMINED PROJECT	(357)	-	(357)
1000010 - DP300 Administrative Project	875	-	875
1003434 - DIMOND PARK - LIONS POOL RPR	-	13,896	13,896
1003625 - MOSSWOOD REBUILD	-	14,372	14,372
1004234 - DEFERRED MAINTENANCE FUND	422,670	-	422,670
1004979 - PUBLIC TOILETS	62,000	-	62,000
1005873 - EBMUD CUSTOMER ASST PROGRAM	-	319,500	319,500
1005963 - HOMELESS ENCAMPMENT CLEANUP	171,000	682,852	853,852
1005964 - ILLEGAL DUMPING SURVEILLANCE	106,022	-	106,022
1005965 - COVID WORKPLACE SAFETY - CITY	-	188,146	188,146
1005970 - LAKE MERRITT HEALTH & SAFETY	-	35,262	35,262
1006041 - City Council Community Grants	297,668	-	297,668
1006062 - HOMELESS ENCAMP CLEANING	-	86,762	86,762

Fund	Encumbrance Carryforward	Project Carryforward	Total Carryforward
1006075 - EE & BEAUTIFICATION RESOURCE	40,377	4,947	45,324
1006462 - WILMA CHAN PARK IMPROVEMENTS	17,953	5,310	23,263
1006522 - Lake Merritt Operation Project	15,349	34,037	49,386
1006982 - WINTER STORM - TEMP	223,983	(223,982)	1
1007009 - FEMA 4683 OAKLAND ZOO ENTRANCE	-	(470,695)	(470,695)
1007019 - FEMA 4683 CAT A TREE REMOVAL	-	(1,370,002)	(1,370,002)
1007020 - FEMA 4683 7698 SURREY LANE	50,000	(74,985)	(24,985)
1007021 - FEMA 4683 STORM DRAINS	-	1	1
1007023 - FEMA 4683 LION CREEK	-	1	1
1007024 - FEMA 4683 15 MALL CT	-	1	1
1007025 - FEMA 4683, 4501-4601 HARBORD	-	(6,981)	(6,981)
1007026 - FEMA 4683 185 MARLOW DR	-	1	1
1007045 - FEMA EMRGNCY CAT B-CTYWD	-	(50,030)	(50,030)
Police Commission	6,500	565,000	571,500
1003737 - DP660 Administrative Project	6,500	80,000	86,500
1007149 - OIG AUDIT SOFTWARE	-	485,000	485,000
Police Department	2,592,845	4,088,054	6,680,898
1000008 - DP1000 Administrative Project	1,459,253	-	1,459,253
1000777 - PROPERTY AUCTION REVENUE	5,829	-	5,829
1000780 - TASER PROJECT	28,411	-	28,411
1000783 - FALSE ALARM REDUCTION	-	196,020	196,020
1000787 - 176TH POLICE ACADEMY	65	-	65
1000790 - DEEMED APPROVED	16,099	-	16,099
1001178 - REDUCE GUN VIOLENCE	219,603	142,435	362,038
1001233 - EXTRA LEGAL LOAD	4,969	-	4,969
1001292 - NCPC COMM ENGAGEMENT	1	-	1
1001377 - OPD WELLNESS UNIT	206,180	-	206,180
1001427 - POT ACADEMY COST	-	199,541	199,541
1001473 - 2015 COPS OPERATIONS MATCH	176	-	176
1003260 - 2016 COPS HIRING PROGRAM	15,051	-	15,051
1004122 - 182ND POLICE ACADEMY	1	-	1
1004138 - 185TH POLICE ACADEMY	2,995	-	2,995
1004723 - 186TH POLICE ACADEMY	259,938	-	259,938
1004724 - 187TH POLICE ACADEMY	(92,453)	-	(92,453)
1004725 - 188TH POLICE ACADEMY	12,089	-	12,089
1004726 - 189TH POLICE ACADEMY	94,994	-	94,994
1004727 - 190TH POLICE ACADEMY	-	633,855	633,855
1005887 - Victims Towing - Cost Tracking	-	266,000	266,000
1005891 - 191ST POLICE ACADEMY	228,935	49,303	278,239
1005892 - 192ND POLICE ACADEMY	39,344	1,651,725	1,691,069
1006464 - INVESTIGATIONS MGMT SYSTEM	55,368	-	55,368
1006944 - 2022 COPS HIRING PROGRAM	35,998	949,174	985,172
Public Ethics Commission	747	97,210	97,957
1000015 - DP650 Administrative Project	747	-	747
1000466 - PUBLIC CAMPAIGN FINANCING	-	97,210	97,210
Race and Equity Department	(71)	188,643	188,572
1000014 - DP640 Administrative Project	(71)	-	(71)
1000124 - RACE & EQUITY-FY15-17	-	38,643	38,643
1007142 - RACIAL EQUITY STUDY	-	150,000	150,000
1030 - Measure HH (SSBDT)	3,706,555	5,387,807	9,094,361
Capital Improvement Projects	184,753	1,890,381	2,075,133
1000854 - RAINBOW REC CENTER EXPANSION	-	1,091	1,091
1000994 - LION TMSCAL POOL ADA UPGRDS	-	33,652	33,652
1001412 - CALDECOTT TRAIL	-	300,000	300,000
1001528 - OACC IMPROVEMENT	4,706	212,172	216,878
1003434 - DIMOND PARK - LIONS POOL RPR	-	630	630
1003440 - 3 BR RENO.WOAK, ASIAN, BROOKF.	-	48,350	48,350
1003447 - BALLFIELD WRNG HZRD-CURT FLOOD	0	226,598	226,599
1003817 - MSR HH-HEALTHY KIDS PRGM	-	74,707	74,707
1004768 - ALLENDALE PARK TOT LOT	4,186	14,443	18,629
1004769 - MANZANITA PARK TOT LOT	-	2,711	2,711
1004770 - MAXWELL PARK TOT LOT	2,845	171,535	174,380
1004771 - TASSAFARONGA PARK TOT LOT	160	9,202	9,362
1004840 - WILLIE WILKIN & DOLPHINS PRK	(0)	(3,834)	(3,834)
1004841 - JACK LONDON AQUATIC CTR	-	346,203	346,203
1004851 - DACA PHASE 2 RENO	-	75,000	75,000
1004866 - HOLLY MINI PARK	153,248	-	153,248

Fund	Encumbrance Carryforward	Project Carryforward	Total Carryforward
1005316 - PARK FITNESS COURTS	19,608	127,920	147,528
1005459 - ARROYO VIEJO MODU. BATHROOM	-	250,000	250,000
Economic and Workforce Development Department	-	134,665	134,665
1003817 - MSR HH-HEALTHY KIDS PRGM	-	134,665	134,665
Finance Department	720	35,902	36,622
1003817 - MSR HH-HEALTHY KIDS PRGM	720	35,902	36,622
Human Services Department	3,392,237	2,712,413	6,104,650
1000017 - DP780 Administrative Project	182,971	-	182,971
1003817 - MSR HH-HEALTHY KIDS PRGM	3,104,876	1,223,530	4,328,406
1004117 - GPF HUNGER PRGM FY1819	23,015	952,598	975,613
1004774 - SSBT-OUSD WATER HYDRATION STAT	10,119	-	10,119
1004775 - SSBT-COMM & EVAL STRATEGIES	32,626	536,286	568,911
1005761 - FY20-21 Midyear Reductions	38,630	-	38,630
Non Departmental and Port	-	500,000	500,000
1003817 - MSR HH-HEALTHY KIDS PRGM	-	500,000	500,000
Oakland Parks and Recreation Department	72,275	19,361	91,636
1000012 - DP5000 Administrative Project	64,157	-	64,157
1003817 - MSR HH-HEALTHY KIDS PRGM	7,552	14,609	22,161
1005154 - OUTDOOR RECREATION	567	4,751	5,318
Oakland Public Library Department	56,570	49,188	105,758
1003817 - MSR HH-HEALTHY KIDS PRGM	56,570	49,188	105,758
Oakland Public Works Department	-	45,898	45,898
1003447 - BALLFIELD WRNG HZRD-CURT FLOOD	-	14,844	14,844
1004768 - ALLENDALE PARK TOT LOT	-	21,302	21,302
1004770 - MAXWELL PARK TOT LOT	-	1	1
1004771 - TASSAFARONGA PARK TOT LOT	-	3,690	3,690
1005316 - PARK FITNESS COURTS	-	3,918	3,918
1005359 - WILLOW PARK REC. IMPROVEMENT	-	2,142	2,142
1100 - Self Insurance Liability	(0)	414,632	414,632
City Attorney	-	414,632	414,632
1004989 - CE04079-EMPYREAN	-	414,632	414,632
Human Resources Management Department	(0)	-	(0)
1000005 - DP050 Administrative Project	(0)	-	(0)
1150 - Worker's Compensation Insurance Claims	515,420	-	515,420
Human Resources Management Department	491,408	-	491,408
1000005 - DP050 Administrative Project	491,408	-	491,408
Non Departmental and Port	24,012	-	24,012
1000021 - DP900 Administrative Project	24,012	-	24,012
1610 - Successor Redevelopment Agency Reimbursement Fund	24,417	-	24,417
Economic and Workforce Development Department	2,056	-	2,056
1000117 - SUCCESSOR AGENCY PROJECT	2,056	-	2,056
Finance Department	22,362	-	22,362
1000116 - SUCCESSOR AGENCY ADMIN ALLOW	22,362	-	22,362
1700 - Mandatory Refuse Program	(1,533)	-	(1,533)
Finance Department	(1,533)	-	(1,533)
1000007 - DP080 Administrative Project	(1,533)	-	(1,533)
1710 - Recycling Program	387,633	541,097	928,730
Economic and Workforce Development Department	79	-	79
1000019 - DP850 Administrative Project	79	-	79
Fire Department	82,159	-	82,159
1000009 - DP200 Administrative Project	82,159	-	82,159
Oakland Public Works Department	305,395	541,097	846,492
1000010 - DP300 Administrative Project	128,716	-	128,716
1000985 - RECYCLING-MEASURE D	-	349,836	349,836
1001567 - TRANSITION CONTRACT	0	-	0
1001673 - NON-RESIDENTIAL RECYCLING	176,679	93,094	269,773
1001685 - YOUTH WE MEAN CLEAN PROGRAM	-	98,167	98,167
1720 - Comprehensive Clean-up	651,165	344,998	996,164
City Administrator	478	-	478
1000002 - DP020 Administrative Project	478	-	478
Fire Department	4,252	-	4,252
1001175 - HOUSEHD HAZ WASTE P40200	4,252	-	4,252
Human Services Department	2	-	2
1004120 - PW ENCAMPMENT ABATEMENT2	2	-	2
Oakland Public Works Department	646,433	344,998	991,431
1000010 - DP300 Administrative Project	646,433	-	646,433
1005783 - BULKY BLOCK PARTY	0	344,998	344,998

Fund	Encumbrance Carryforward	Project Carryforward	Total Carryforward
1750 - Multipurpose Reserve	123,041	43,926	166,967
Capital Improvement Projects	-	34,557	34,557
1004832 - SCOOTER SHARE PROGRAM	-	34,557	34,557
Department of Transportation	123,041	9,369	132,410
1003469 - DP350 Administrative Project	123,041	-	123,041
1004832 - SCOOTER SHARE PROGRAM	-	9,369	9,369
1760 - Telecommunications Reserve	28,761	-	28,761
City Clerk	28,761	-	28,761
1000003 - DP030 Administrative Project	28,663	-	28,663
1000128 - KTOP PRODUCTIONS	98	-	98
1770 - Telecommunications Land Use	7,226	-	7,226
Economic and Workforce Development Department	7,226	-	7,226
1000019 - DP850 Administrative Project	7,226	-	7,226
1780 - Kid's First Oakland Children's Fund	3,093,348	7,385,752	10,479,100
Human Services Department	3,091,200	7,143,122	10,234,322
1000297 - OFCY FY2002-03	-	8,393	8,393
1000299 - OFCY FY16-17	864	323,184	324,047
1000406 - OFCY FY2009-10	-	3,930	3,930
1000407 - OFCY FY2011-12	-	16,479	16,479
1000408 - OFCY FY2012-13	155	92,986	93,140
1000554 - OFCY FY2013-14	109	140,988	141,097
1001093 - OFCY FY2003-04	-	2,519	2,519
1001094 - OFCY FY1998-99	-	1,259	1,259
1001137 - OFCY FY15-16	693	9,063	9,755
1001309 - OFCY FY2010-11	-	60,481	60,481
1003645 - OFCY FY2017-18	6,913	508,413	515,327
1004172 - OFCY FY2018-19	7,200	1,526,984	1,534,184
1004444 - OFCY FY2019-20	58,266	1,587,435	1,645,701
1004482 - OFCY 2020-21	16,682	1,323,265	1,339,946
1005541 - OFCY 2021-2022	770,355	429,511	1,199,866
1005542 - OFCY 2022-2023	2,229,965	1,108,233	3,338,198
Oakland Parks and Recreation Department	2,148	242,630	244,778
1003219 - OPR DISCOVERY FY1617	87	-	87
1005268 - 1780 OPR Discovery FY1920	353	-	353
1005269 - 1780 OPR SANDBOXES FY1920	-	141,039	141,039
1006278 - 1780 OPR OFASS FY21-22	452	-	452
1006535 - 1780 OPR SANDBOXES FY 2023	1,255	22,910	24,165
1006536 - 1780 OPR Discovery FY1923	-	41,181	41,181
1006537 - 1780 OPR OFASS FY22-23	-	37,500	37,500
1820 - OPRCA Self Sustaining Revolving Fund	206,547	-	206,547
Oakland Parks and Recreation Department	206,547	-	206,547
1000012 - DP5000 Administrative Project	206,547	-	206,547
1830 - Central District Project Area Loans	-	1,419,941	1,419,941
Housing and Community Development Department	-	1,419,941	1,419,941
1001241 - BWAY COR REV LOAN 1830-P177010	-	1,419,941	1,419,941
1870 - Affordable Housing Trust Fund	690,728	34,148,784	34,839,512
Housing and Community Development Department	690,728	34,045,764	34,736,492
1000381 - CIVIC CENTER14TOD	-	50,000	50,000
1000386 - HTF HOUSING DEV	121,212	3,434,795	3,556,006
1000393 - PREDEVELOPMENT LOAN	-	138,174	138,174
1001418 - DHCD ADMINISTRAT G05650	-	400,218	400,218
1004050 - Longfellow 3801 3807 MLK	-	11,318,000	11,318,000
1004667 - 7TH & CAMPBELL	-	55,424	55,424
1004668 - 95TH AND INTERNATIONAL	-	222,465	222,465
1004670 - FRIENDSHIP SENIOR RENTAL	-	5,867,000	5,867,000
1004773 - Healthy Housing Code	-	600,000	600,000
1004815 - Oakland Anti-Displacement	-	316,731	316,731
1005041 - CLIFTON HALL ACQUISITION	569,516	201,427	770,943
1005446 - 2000 36TH AVENUE	-	2,235,521	2,235,521
1005788 - Fook Lok East	-	181,127	181,127
1005804 - Mark Twain Homes	-	5,357,900	5,357,900
1006546 - Agnes Memorial Senior	-	1,602,687	1,602,687
1006547 - 2700 International	-	1,810,000	1,810,000
1006991 - COLISEUM CONN RELOC ASSIST	-	254,295	254,295
Human Services Department	-	420	420
1003810 - GPF HEALTH N SFTY HMLSS ENCMPT	-	420	420
Planning and Building Department	-	102,600	102,600

Fund	Encumbrance Carryforward	Project Carryforward	Total Carryforward
1005925 - Impact Fees: Admin Processing	-	102,600	102,600
1880 - Low Mod Operations	-	133,795	133,795
Housing and Community Development Department	-	133,795	133,795
1000382 - 94TH-INTL AFF HSG	-	2,998	2,998
1000933 - HSG DEV-HOME MATCH-389 CITY	-	36,089	36,089
1000934 - CCE HSG 1550 5TH AVE-359 CITY	-	8,230	8,230
1000937 - CALIFORNIA HOTEL	-	86,478	86,478
1882 - Multi Service Center/Rent	19,049	80,350	99,400
Human Services Department	19,049	80,350	99,400
1000541 - TOURAINE HOTEL HENRY	19,049	80,350	99,400
1883 - 2000 Subordinated Housing Set-aside	-	36,664	36,664
Housing and Community Development Department	-	36,664	36,664
1000940 - FAITH HOUSING-ROPS 398 CITY	-	8,916	8,916
1000941 - 3701 MLK JR WAY-ROPS 399 CITY	-	5,641	5,641
1000942 - MLK MACARTHUR-ROPS 400 CITY	-	6,528	6,528
1000943 - 1672 7TH STREET-ROPS 402 CITY	-	4,232	4,232
1000944 - 1666 7TH STREET AQUIS-403 CITY	-	2,201	2,201
1001033 - 715 CAMPBELL STREET-401 CITY	-	596	596
1001296 - 1574-90 7TH AVENUE-397 CITY	-	8,550	8,550
1884 - 2006 Housing Bond Proceeds	-	1,179,056	1,179,056
Housing and Community Development Department	-	1,179,056	1,179,056
1000937 - CALIFORNIA HOTEL	-	1,179,056	1,179,056
1885 - 2011A-T Subordinated Housing	-	1,118,272	1,118,272
Housing and Community Development Department	-	1,118,272	1,118,272
1000390 - PARCELS F-G-BRKLYNB	-	739,399	739,399
1005788 - Fook Lok East	-	378,873	378,873
2063 - FEMA Declarations	-	(1,570,836)	(1,570,836)
City Administrator	-	(675,998)	(675,998)
1005823 - FEED OAKLAND	-	49,793	49,793
1007093 - FEMA 4482 PW 1914 - COVID	-	(203,979)	(203,979)
1007094 - FEMA 4482 PW 2042 - COVID	-	(521,811)	(521,811)
Fire Department	-	(401,365)	(401,365)
1004407 - HURRICANE FLORENCE 2018	-	(15,639)	(15,639)
1005093 - HURRICANE DORIAN	-	(255,596)	(255,596)
1006017 - CHAMPLAIN TOWER COLLAPSE	-	(57,119)	(57,119)
1006111 - HURRICANE IDA	-	(71,415)	(71,415)
1006511 - KENTUCKY FLOOD	-	(1,596)	(1,596)
Non Departmental and Port	-	(498,712)	(498,712)
1006573 - Public Assist Grants Program	-	(498,712)	(498,712)
Oakland Public Works Department	-	5,238	5,238
1003766 - FEMA 4301 - ELVERTON LANDS	-	5,238	5,238
2071 - CARES Act Relief Fund	204	1,277,012	1,277,216
Economic and Workforce Development Department	0	-	0
1005392 - CARES Anti Displacement	0	-	0
Housing and Community Development Department	5	1,277,012	1,277,017
1005781 - ERA Program	3	-	3
1006076 - ERAP II	2	1,277,012	1,277,014
Information Technology Department	199	-	199
1005398 - CARES Broadband/Digital	199	-	199
2072 - American Rescue Plan Act	-	(115)	(115)
Housing and Community Development Department	-	(115)	(115)
1006120 - CA ERAP-SRA2	-	(115)	(115)
2102 - Department of Agriculture	155,095	128,121	283,216
Human Services Department	155,095	128,121	283,216
1000308 - HSD-SUMMER FOOD PROG-2015	7,412	-	7,412
1004170 - HSD-SUMMER FOOD PROG 2019	137,076	119,529	256,605
1004507 - HEADSTART FY20-21 CCFP 093021	(0)	-	(0)
1005568 - HEADSTART FY21-22 CCFP	5,968	(41,395)	(35,427)
1005579 - HEADSTART FY22-23 CCFP	29,231	25,396	54,626
2103 - HUD-ESG/SHP/HOPWA	9,836,213	5,911,835	15,748,048
Human Services Department	9,836,213	5,911,835	15,748,048
1000512 - HOPWA 2016 FY1619	-	(33)	(33)
1004040 - TH OPERATIONS OHA 01312033	800,337	(327,516)	472,821
1004126 - HESG 2018 FY1820	30	4,405	4,435
1004134 - HOPWA 2018 FY18/21	383,295	(71,399)	311,896
1004582 - HESG 2019 FY19-21 06-30-21	1,364	-	1,364
1004584 - COC NCFRRHC 2018 FY19-20	63,286	-	63,286

Fund	Encumbrance Carryforward	Project Carryforward	Total Carryforward
1004585 - COC OHYHC 2018 FY1920 07-31-20	23,841	-	23,841
1004587 - COC MCTHP 2018 FY1920 09-30-20	10,188	-	10,188
1004589 - HOPWA 2019 FY19-22 06-30-22	1,310,375	519,705	1,830,081
1004604 - HESG 2020 FY20-22 06-30-22	55	22,719	22,773
1004606 - COC NCFRRHC 2019 FY20-21	162,157	-	162,157
1004607 - COC OHYHC 2019 FY2021 07-31-21	35,507	-	35,507
1004611 - HOPWA 2020 FY20-23 06-30-23	1,397,971	96,711	1,494,682
1004612 - OPRI OHA FY20-21	70,372	-	70,372
1004615 - COC NCHYRRH 2019 FY20-21 12-31-21	275,481	-	275,481
1005187 - CoC GRND/HLLND FY19-20 6-30-20	24,029	-	24,029
1005189 - CoC GRND HLLND FY2021 063021	106,299	-	106,299
1005315 - COVID19 ESG CARES ACT 090922	239,487	127,516	367,002
1005319 - COVID19 HOPWA CARES ACT 063020	72,690	5,314	78,003
1005598 - HESG 2021 FY2022	45,102	10,809	55,910
1005599 - HESG 2022 FY2023	36,048	131,764	167,813
1005600 - COC NCFRRHC 2020 FY2022	26,651	63,138	89,789
1005601 - COC NCFRRHC 2021 FY2023	255,682	52,825	308,507
1005602 - COC OHYHC 2020 FY2022	129,521	(2,449)	127,071
1005603 - COC OHYHC 2021 FY2023	298,371	7,245	305,616
1005604 - COC MCFIT FY2022	293,898	11,626	305,524
1005605 - COC MCFIT FY2023	252,845	6,254	259,099
1005607 - COC HFSN 2022 FY2023	-	39,389	39,389
1005608 - HOPWA 2021 FY2022	558,174	2,091,988	2,650,162
1005609 - HOPWA 2022 FY2023	-	3,036,856	3,036,856
1005610 - COC NCHYRRH 2020 FY2022	513,837	5,511	519,348
1005611 - COC NCHYRRH 2021 FY2023	601,966	(1,011)	600,955
1005612 - OPRI OHA FY2022	513,442	67,856	581,298
1005613 - OPRI OHA FY2023	1,333,913	-	1,333,913
1005710 - CoC GRND HLLND FY2022	-	12,614	12,614
2104 - Department of Commerce	6,000	578,638	584,638
Economic and Workforce Development Department	6,000	578,638	584,638
1006386 - EDA ECON ADJUSTMENT ASST 2104	6,000	578,638	584,638
2108 - HUD-CDBG	116,369	5,195,185	5,311,555
Capital Improvement Projects	-	90,586	90,586
1005895 - 2108 CDBG CCE COMM PROP ACQUI	-	90,586	90,586
Department of Violence Prevention	-	55,003	55,003
1005885 - DVP-CDBG FUNDING	-	55,003	55,003
Economic and Workforce Development Department	-	216,867	216,867
1000188 - NCR PROJECT DEV 2108-G83200	-	(17,165)	(17,165)
1001417 - BUSINESS DEVE G01900	-	86,354	86,354
1006086 - EWD CDBG Delivery	-	147,675	147,675
1006328 - HUD CDBG EWD 2022-23 2108	-	4	4
Housing and Community Development Department	54,875	4,715,278	4,770,152
1000079 - TENANT ACCESS G00500	-	140,176	140,176
1000081 - OBDC PROGRAM DE G02200	-	(469,328)	(469,328)
1000083 - CD CONTINGENCY G06250	-	1	1
1000085 - HOME COUNSELING G08350	0	43,117	43,117
1000087 - HOME MAINTENANCE G08650	-	(722,971)	(722,971)
1000089 - EB COM LAW CTR CDBG	-	0	0
1000090 - EMERGENCY HOME REPAIR PROG	-	2,370	2,370
1000338 - LIFELONG MEDICAL CTR	-	4	4
1000350 - CDBG GRANT FY13-15 G468840	-	0	0
1000351 - CDBG GRANT FY13-15 G468845	-	172	172
1000359 - STATEGIC INITIATIVE	-	(23,103)	(23,103)
1000360 - CDBG SEISMIC RETRO	-	(3,885)	(3,885)
1000362 - RENTAL REHAB PRGM G480120	-	3,261	3,261
1000886 - REHAB LOAN PROG G08750	21,457	(569,107)	(547,650)
1000887 - CD SELF-HELP PAINT G09050	-	7,103	7,103
1001107 - MINOR HOME REPAIR G53800	2,576	33,273	35,849
1001338 - 2108 CDBG EOCP HOMELESS HSG SHELTER	-	20,438	20,438
1001417 - BUSINESS DEVE G01900	-	(17,685)	(17,685)
1001418 - DHCD ADMINISTRAT G05650	92	(332,745)	(332,653)
1001462 - SPAAT STUDENT PROGR	-	501	501
1001523 - FEMA SF SEISMIC RETROFIT MATCH	-	195,537	195,537
1001532 - FEMA SOFTSTORY RETROFIT MATCH	-	139,157	139,157
1003928 - SAVE Center - Homeless Svc	-	12	12
1003930 - Career Center Improvements	-	(20)	(20)

Fund	Encumbrance Carryforward	Project Carryforward	Total Carryforward
1003934 - Educational Support	-	(6,947)	(6,947)
1003937 - Youth Svcs & Crime Prevention	-	13	13
1003938 - Economic Development	-	(132)	(132)
1004524 - Spanish Speaking Foundation Cl	-	10	10
1004948 - Fruitvale Roof Replacement	-	1,619	1,619
1004951 - Construction Resource Center	-	1	1
1004955 - Single Moms Housing	-	0	0
1005041 - CLIFTON HALL ACQUISITION	-	0	0
1005099 - Computer Training for Seniors	-	3	3
1005463 - Shelter Plumbing Project	-	5,522	5,522
1005466 - Homeless Youth Services	-	64	64
1005467 - Youth Re-entry Services	-	64	64
1005524 - East Oakland Enterpreneurship	-	460	460
1005525 - CDBG CARES ACT Grant - CV	-	1,234,226	1,234,226
1005682 - CDBG CARES ACT grant - CV3	-	794,511	794,511
1005808 - OakWifi - CDBG	-	16,213	16,213
1005909 - Construction/Project Mgmt_FY22	-	1	1
1005911 - East Oakland Entr Forums_FY22	-	464	464
1005912 - Senior Services_FY22	-	161	161
1005926 - Youth & Young Adult Serv_FY22	-	1,212	1,212
1005931 - Single Mom Housing_FY22	-	31,838	31,838
1005933 - East Bay Law Center_FY22	-	240	240
1005934 - Minor Home Repairs_FY22	-	44,306	44,306
1005936 - Relocation Program_FY22	-	11,940	11,940
1005937 - RLS O&M-RLPI	9,033	20,147	29,180
1005938 - Admin&Fisc CDBG Staffing_FY22	-	12,272	12,272
1005939 - DE CDBG Staffing_FY22	21,717	31	21,748
1005944 - CDBG EHRP/HMIP_FY22	-	300	300
1005945 - CDBG AIP/Lead-Safe Prog_FY22	-	179,523	179,523
1006084 - CDBG RLPI	-	468,270	468,270
1006092 - Non-Public & Non-Admin	-	2,769	2,769
1006230 - East Bay Law Center_FY23	-	1	1
1006231 - Minor Home Repairs_FY23	-	1,816	1,816
1006232 - Relocation Program_FY23	-	131,307	131,307
1006234 - CDBG EHRP/HMIP_FY23	-	450	450
1006235 - CDBG AIP/Lead-Safe Prog_FY23	-	498	498
1006236 - CDBG RLPI FY23	-	33,656	33,656
1006239 - Pre AAP O&M Holding Pot_FY23	-	1,577,409	1,577,409
1006240 - Admin&Fisc CDBG Staffing_FY23	-	(112,975)	(112,975)
1006241 - CDBG RLS Program Delivery_FY23	-	585	585
1006242 - CDE CDBG Staffing_FY23	-	100,763	100,763
1006252 - FEMA SF SEISMIC MATCH FY23	-	20,000	20,000
1006253 - FEMA SOFTSTORY MATCH FY23	-	125,000	125,000
1006448 - Fair Chance Ordinance_FY23	-	90,000	90,000
1006449 - Hsng Asst_Legal & Retal	-	656,013	656,013
1006984 - 2023 WINTER STORM	-	150,000	150,000
1006991 - COLISEUM CONN RELOC ASSIST	-	200,000	200,000
1007064 - Homeless Prevention Prog	-	475,377	475,377
Human Services Department	69,423	130,953	200,376
1001338 - 2108 CDBG EOCP HOMELESS HSG SHELTER	24,207	7,721	31,928
1001418 - DHCD ADMINISTRAT G05650	441	-	441
1004136 - CDBG CHS ADMIN FY1819	64	43,905	43,969
1005589 - CDBG CHS ADMIN FY2022	573	4,011	4,584
1005590 - CDBG CHS ADMIN FY2023	449	17,967	18,416
1005592 - CDBG CHS PROJ DELIVERY FY2023	-	(1,988)	(1,988)
1005593 - CDBG PATH SET ASIDE FY2022	38,751	-	38,751
1005594 - CDBG PATH SET ASIDE FY2023	-	59,337	59,337
1005713 - 2108 CDBG CHS EOCP	4,938	-	4,938
Oakland Public Works Department	(7,928)	6,611	(1,317)
1004877 - DEFREMERY POOL IMPROV - CDBG	(7,928)	1,309	(6,619)
1004878 - CARMEN FLORES REC CTR - CDBG	-	2,216	2,216
1004919 - FRANKLIN REC CTR - CDBG	(0)	3,046	3,046
1005471 - Drivers Plaza	-	15	15
1005725 - CDBG GRNT-COOP FOOD HUB PILOT	-	25	25
Planning and Building Department	-	(20,113)	(20,113)
1001024 - BLIGHT ABATEMENT PROGRAM	-	(20,113)	(20,113)
2109 - HUD-Home	-	24,997,534	24,997,534

Fund	Encumbrance Carryforward	Project Carryforward	Total Carryforward
Housing and Community Development Department	-	24,997,534	24,997,534
1000248 - HOME HSING DEV.PROJ G172121	-	10,756	10,756
1000364 - REDWOOD HILL	-	(163,036)	(163,036)
1000379 - HOME PROGRAM H91012	-	2,123,054	2,123,054
1000390 - PARCELS F-G-BRKLKYNB	-	152,434	152,434
1000394 - HOME HOUSING DEV	-	6,248,999	6,248,999
1001304 - HMIP HOMEOWNER REHAB	-	910,880	910,880
1004439 - Ancora Place-SAHA (WOLERY)	-	200,000	200,000
1004668 - 95TH AND INTERNATIONAL	-	358,455	358,455
1004670 - FRIENDSHIP SENIOR RENTAL	-	115,000	115,000
1006277 - HOME-ARP	-	1,698,891	1,698,891
1006504 - COLISEUM WAY	-	4,200,000	4,200,000
1006542 - 500 Lake Park Avenue	-	6,500,000	6,500,000
1006546 - Agnes Memorial Senior	-	2,642,100	2,642,100
2112 - Department of Justice	195,328	2,402,938	2,598,265
Department of Violence Prevention	94	889,850	889,944
1005116 - HSD- OJDP-2nd Chance Act	25	(12,379)	(12,354)
1005974 - CORONAVIRUS EMERGENCY FUNDING	-	8,150	8,150
1006291 - BCJI 21-24	69	724,702	724,772
1006521 - Byrne 2023-2024	-	169,377	169,377
Police Department	195,233	1,513,088	1,708,321
1004147 - 2017 JUSTICE ASSISTANCE GRANT	3,948	89,049	92,998
1004204 - FY2018 DNA BACKLOG GRANT	-	1,367	1,367
1004209 - COLLECTIVE HEALING	-	75,415	75,415
1004728 - 2018 JUSTICE ASSISTANCE GRANT	-	59,414	59,414
1004731 - 2019 JUSTICE ASSISTANCE GRANT	-	356,637	356,637
1004742 - 2019 COVERDELL GRANT	-	4,566	4,566
1004744 - FY2019 DNABACKLOG GRANT	418	2,450	2,868
1004746 - FY2020 DNA BACKLOG GRANT	-	1,765	1,765
1005754 - SEXUAL ASSAULT EVIDENCE SUBMIS	-	153,627	153,627
1005775 - LEVS GRANT	-	(402,660)	(402,660)
1005974 - CORONAVIRUS EMERGENCY FUNDING	-	198,474	198,474
1006005 - 2020 COVERDELL GRANT	20,219	74	20,293
1006491 - 2021 DNA BACKLOG GRANT	147,306	(116,448)	30,858
1006974 - 2022 DNA BACKLOG GRANT	-	371,868	371,868
1006979 - 2021 COVERDELL GRANT	23,341	18,642	41,983
1007084 - 2020 JUSTICE ASSISTANCE GRANT	-	329,522	329,522
1007087 - 2021 JUSTICE ASSISTANCE GRANT	-	369,326	369,326
2113 - Department of Justice - COPS Hiring	-	876,370	876,370
Police Department	-	876,370	876,370
1001353 - 2015 COPS HIRING PROGRAM	-	(79,523)	(79,523)
1003260 - 2016 COPS HIRING PROGRAM	-	(798,321)	(798,321)
1005775 - LEVS GRANT	-	(168,373)	(168,373)
1005832 - LAW ENFRMNT MENTAL HEALTH	-	47,587	47,587
1006944 - 2022 COPS HIRING PROGRAM	-	1,875,000	1,875,000
2116 - Department of Transportation	8,622,867	15,528,401	24,151,268
Capital Improvement Projects	8,622,867	14,929,054	23,551,920
1000634 - LAUREL ACCESS MILLS-LAMMPS B&P LS&R	-	(0)	(0)
1000820 - BR RETROFIT-LEIMERT	0	-	0
1000967 - ADELINE BRIDGE RETROFIT GRANT	-	149,244	149,244
1000977 - SEC 130 RR XING-105TH AVE	483,609	163,594	647,203
1001195 - SAFE ROUTE TO SCHOOL CYCLE 1	-	206	206
1001298 - EMBARCADERO BRIDGE REPLACEMNT	-	37,004	37,004
1001436 - SEC 130 RR XING-85TH AVE	330,692	124,668	455,360
1001681 - 23RD AVE BRIDGE RETROFIT	99	442,687	442,785
1003203 - HSIP 7 GRANT - TELEGRAPH AVE	149,814	259,339	409,153
1003204 - HSIP 7 GRANT-MARKET SAN PABLO	-	369,362	369,362
1003205 - HSIP 7 GRANT-DWNTWN SIGNAL	0	-	0
1003211 - 19TH ST BART TO LAKE MERRITT	2,799,171	-	2,799,171
1003233 - ATP CYCLE 2 TELEGRAPH-GRANT	1,249,953	2,509	1,252,462
1003472 - CMAQ MTC PARKING & MBILITY MGT	-	12	12
1003959 - 14TH ST STREETSCAPE	-	10,342,371	10,342,371
1004012 - HSIP 8 BANCROFT AVE (147)	335,831	427,666	763,497
1004013 - HSIP 8 OAKLAND HILLS (148)	117,413	394,281	511,694
1004014 - HSIP 8 FRUITVALE AVE (149)	33,642	151,937	185,579
1004016 - HSIP 8 DOWNTOWN (151)	8,323	13,349	21,672
1004017 - HSIP 8 HIGH ST (152)	-	446,843	446,843

Fund	Encumbrance Carryforward	Project Carryforward	Total Carryforward
1004700 - HSIP CYCLE 9	774,483	-	774,483
1004947 - OAKLAND LSR PAVING PROGRAM	2,339,837	372,367	2,712,204
1005338 - EDGEWATER DR BRIDGE L&R	-	1,231,615	1,231,615
City Administrator	-	(820)	(820)
1001440 - SEC 130 RR XING-29TH AVE	-	(355)	(355)
1004700 - HSIP CYCLE 9	-	(465)	(465)
Department of Transportation	(0)	426,468	426,468
1000820 - BR RETROFIT-LEIMERT	-	(49,846)	(49,846)
1000977 - SEC 130 RR XING-105TH AVE	-	31,710	31,710
1001436 - SEC 130 RR XING-85TH AVE	-	24,779	24,779
1001440 - SEC 130 RR XING-29TH AVE	-	344,615	344,615
1001681 - 23RD AVE BRIDGE RETROFIT	-	403,797	403,797
1003200 - HGH CRTLND YGNCIO - CON PHASE	(0)	-	(0)
1003203 - HSIP 7 GRANT - TELEGRAPH AVE	-	(204,127)	(204,127)
1003204 - HSIP 7 GRANT-MARKET SAN PABLO	-	(33,467)	(33,467)
1003211 - 19TH ST BART TO LAKE MERRITT	-	(96,254)	(96,254)
1003233 - ATP CYCLE 2 TELEGRAPH-GRANT	-	169,696	169,696
1003959 - 14TH ST STREETScape	-	(38,074)	(38,074)
1004013 - HSIP 8 OAKLAND HILLS (148)	-	24,176	24,176
1004014 - HSIP 8 FRUITVALE AVE (149)	-	57,033	57,033
1004016 - HSIP 8 DOWNTOWN (151)	-	(45,646)	(45,646)
1004700 - HSIP CYCLE 9	-	3,952	3,952
1004836 - LAKESIDE FAMILY STREETS LS&R	-	(27,959)	(27,959)
1004947 - OAKLAND LSR PAVING PROGRAM	-	10,000	10,000
1005338 - EDGEWATER DR BRIDGE L&R	-	(147,917)	(147,917)
Oakland Public Works Department	-	173,699	173,699
1000820 - BR RETROFIT-LEIMERT	-	(19,455)	(19,455)
1001298 - EMBARCADERO BRIDGE REPLACEMNT	-	8,345	8,345
1001681 - 23RD AVE BRIDGE RETROFIT	-	71,860	71,860
1003233 - ATP CYCLE 2 TELEGRAPH-GRANT	-	116,450	116,450
1004700 - HSIP CYCLE 9	-	(3,501)	(3,501)
2120 - Federal Action Agency	2,086	436,529	438,614
Human Services Department	2,086	436,529	438,614
1005614 - SCP FY2022 FED	67	201,648	201,716
1005615 - SCP FY2023 FED	367	218,389	218,757
1005616 - SCP FY2022 MATCH	-	1,100	1,100
1005617 - SCP FY2023 MATCH	-	1,100	1,100
1005618 - FGP FY2022 FED	1,651	4,883	6,534
1005619 - FGP FY2023 FED	-	9,530	9,530
1006718 - SCP FY23-24 FED	-	(86)	(86)
1006720 - FGP FY23-24 FED	-	(37)	(37)
2123 - US Dept of Homeland Security	9,684	1,950,480	1,960,163
Fire Department	9,684	1,687,980	1,697,663
1001373 - RCPG FY07 FY08 G385810	-	531,282	531,282
1003286 - SUASI 2016	-	313,376	313,376
1005555 - UASI 2021	-	178,067	178,067
1005556 - UASI 2022	9,684	582,331	592,015
1005557 - FY 2021 CERT GRANT	-	30,924	30,924
1005558 - FY 2022 CERT GRANT	-	52,000	52,000
Police Department	-	262,500	262,500
1005177 - 2019 PORT SECURITY GRANT	-	262,500	262,500
2124 - Federal Emergency Management Agency (FEMA)	1,055,847	4,168,418	5,224,265
Fire Department	1,055,847	4,168,398	5,224,245
1000606 - AFG WELLNESS GRANT G475410	-	30,746	30,746
1001061 - OIL SPILL CONTROL PLAN G251710	-	6,972	6,972
1001202 - MMRS-ERCS G262710	-	12,645	12,645
1004647 - 2019 US&R Grant	2,343	-	2,343
1004649 - 2020 US&R Grant	75,605	90,000	165,605
1005561 - 2021 US&R Grant	152,898	551,447	704,346
1005563 - 2022 US&R Grant	-	581,134	581,134
1006322 - PSGP 2021	825,000	-	825,000
1006363 - AFG 2020	-	35,271	35,271
1006377 - SAFER 2021	-	2,500,000	2,500,000
1006562 - AFG 2021	-	360,182	360,182
Police Department	-	20	20
1005741 - 2020 PORT SECURITY GRANT	-	20	20
2125 - Environmental Protection Agency	1,220,831	208,738	1,429,569

Fund	Encumbrance Carryforward	Project Carryforward	Total Carryforward
Capital Improvement Projects	1,220,831	196,796	1,417,628
1005340 - COURTLAND CREEK RESTORATION	1,220,831	196,796	1,417,628
Economic and Workforce Development Department		11,942	11,942
1000190 - OAK BRNFLD PRJ 02 2125-G183830		11,942	11,942
2128 - Department of Health and Human Services	2,144,720	17,894,231	20,038,951
Fire Department	70,645	677,431	748,076
1000577 - FY13-14 MRC G375830	-	7,503	7,503
1001479 - FY 09-10 MRC G375820	-	6,573	6,573
1007014 - MACRO-SAMHSA GRANT	70,645	663,355	734,000
Human Resources Management Department	-	(33,055)	(33,055)
1005580 - HEADSTART FY22-23 BASIC	-	(15,535)	(15,535)
1005586 - EARLY HEADSTART FY22-23 BASIC	-	(17,520)	(17,520)
1006121 - Headstart Startup Funds	-	(0)	(0)
1006122 - Early Headstart Startup Funds	-	0	0
Human Services Department	2,074,075	17,249,856	19,323,930
1000311 - DOSC TRUST FUND	-	(5,226)	(5,226)
1000331 - HEAD START FY13-14	-	(69)	(69)
1003227 - SAMHSA RECAST FY1621	2	-	2
1003629 - MSSP FY17-18 ADMIN	502	-	502
1004038 - SAMSHA YR2-FY17-18	(63,307)	-	(63,307)
1004057 - HEADSTART FY1819 BASIC	38,768	-	38,768
1004068 - MSSP FY 18-19 ADMIN	690	-	690
1004070 - MSSP FY18-19 WAIVED SVCS	391	-	391
1004426 - 2018 CSBG-Discretionary Grant	16	14,851	14,866
1004446 - SAMHSA YR4 09-29-20	(11,126)	-	(11,126)
1004470 - HEADSTART FY19-20 BASIC	(0)	-	(0)
1004476 - EARLY HEADSTART FY19-20 BASIC	(0)	-	(0)
1004481 - CAP CSBG 2021 PROGRAM	-	8,413	8,413
1004484 - SAMHSA YR5 09-29-21	47,308	-	47,308
1004508 - HEADSTART FY20-21 BASIC	2,770	16,694	19,463
1004509 - HEADSTART FY20-21 TTA	1,425	-	1,425
1004510 - HEADSTART FY20-21 CSPP	3,536	-	3,536
1004514 - EARLY HEADSTART FY20-21 BASIC	2,583	12,204	14,787
1004527 - MSSP FY 19-20 ADMIN	395	-	395
1004529 - MSSP 19-20 WAIVED SVCS	13,246	-	13,246
1004532 - MSSP FY 20-21 WAIVED SVCS	3,670	57	3,728
1005318 - COVID-19 CSBG	22,596	(108,253)	(85,658)
1005357 - HEADSTART FY19-20 CV19 SUPPL	1,518	2,243	3,761
1005358 - E HEADSTART FY19-20 CV19 SUPPL	1,518	2,529	4,048
1005549 - MSSP FY 21-22 ADMIN	648	-	648
1005551 - MSSP FY 21-22 Waived Svcs	6,834	-	6,834
1005552 - MSSP FY 22-23 ADMIN	7,012	88,122	95,134
1005553 - MSSP FY 22-23 CASE MGMT	-	291,566	291,566
1005554 - MSSP FY 22-23 WAIVED SVCS	3,503	52,218	55,721
1005569 - HEADSTART FY21-22 BASIC	200,526	1,797,356	1,997,881
1005570 - HEADSTART FY21-22 TTA	-	63,956	63,956
1005575 - EARLY HEADSTART FY21-22 BASIC	344,969	4,302,296	4,647,264
1005580 - HEADSTART FY22-23 BASIC	308,003	2,682,208	2,990,211
1005581 - HEADSTART FY22-23 TTA	-	31,286	31,286
1005586 - EARLY HEADSTART FY22-23 BASIC	516,133	4,753,547	5,269,680
1005587 - EARLY HEADSTART FY22-23 TTA	-	72,926	72,926
1005640 - CAP CSBG 2022 ADMIN	-	39,343	39,343
1005641 - CAP CSBG 2022 PROGRAM	25,385	114,158	139,544
1005642 - CAP CSBG 2023 ADMIN	-	253,685	253,685
1005643 - CAP CSBG 2023 PROGRAM	11,771	1,343,470	1,355,241
1005678 - SAMHSA 09-29-23	347,934	314,438	662,372
1005679 - SAMHSA 09-29-24	56,388	1,140,419	1,196,807
1006121 - Headstart Startup Funds	15,471	72,659	88,130
1006122 - Early Headstart Startup Funds	38,037	71,208	109,245
1006164 - SAMSHA YR 1 09-29-22	-	(51,565)	(51,565)
1006194 - Headstart ARP	48,679	(61,350)	(12,672)
1006197 - Early Headstart ARP	82,513	(68,520)	13,993
1006667 - HEADSTART FY23-24 BASIC	(6,154)	3,605	(2,548)
1006678 - EARLY HEADSTART FY23-24 BASIC	(79)	(617)	(696)
2129 - Trade Corridor Improvement Fund (TCIF) State Grant	-	1,226,943	1,226,943
Capital Improvement Projects	-	1,697,928	1,697,928
1001336 - TCIF OHIT 2129-C470010	-	1,697,928	1,697,928

Fund	Encumbrance Carryforward	Project Carryforward	Total Carryforward
Economic and Workforce Development Department	-	(470,985)	(470,985)
1001336 - TCIF OHIT 2129-C470010	-	(470,985)	(470,985)
2134 - California Parks and Recreation	318,575	12,752,461	13,071,037
Capital Improvement Projects	241,575	12,389,223	12,630,798
1000717 - DURANT MINI PARK	0	(6,572)	(6,572)
1000854 - RAINBOW REC CENTER EXPANSION	-	55	55
1004857 - LINCOLN REC CTR RENO	-	8,500,000	8,500,000
1004866 - HOLLY MINI PARK	100,952	-	100,952
1005329 - TYRONE CARNEY PARK RENOVATION	50,314	1,918,179	1,968,494
1005330 - SOBRANTE PARK RENOVATION	90,309	1,977,561	2,067,870
Oakland Public Works Department	77,000	363,238	440,238
1005329 - TYRONE CARNEY PARK RENOVATION	-	182,196	182,196
1005330 - SOBRANTE PARK RENOVATION	-	181,043	181,043
1006223 - 85th Ave. Mini Park Repairs	77,000	-	77,000
2138 - California Department of Education	158,645	(295,879)	(137,234)
Human Services Department	158,645	(295,879)	(137,234)
1004473 - HEADSTART FY19-20 CPKS	(0)	-	(0)
1004516 - EARLY HEADSTART FY20-21 CCTR	(0)	-	(0)
1005571 - HEADSTART FY21-22 CSPP	172	1,504	1,676
1005572 - HEADSTART FY21-22 CPKS	3,823	10,800	14,622
1005577 - EARLY HEADSTART FY21-22 CCTR	273	1,678	1,951
1005582 - HEADSTART FY22-23 CSPP	148,078	(17,181)	130,897
1005583 - HEADSTART FY22-23 CPKS	6,585	13,529	20,114
1005588 - EARLY HEADSTART FY22-23 CCTR	-	(306,494)	(306,494)
2139 - California Department of Conservation	50,190	9,054,010	9,104,200
Capital Improvement Projects	44,083	267,396	311,479
1005782 - MLK LIBRARY BIKE WORKSHOP	44,083	267,396	311,479
City Administrator	4,566	6,580,714	6,585,280
1005739 - TCC GRANT	4,566	846,851	851,416
1005812 - TCC GRANT - DATA	-	564,000	564,000
1005813 - TCC GRANT - USF DATA	-	707,148	707,148
1005814 - TCC - HIGHER GROUND	-	470,112	470,112
1005815 - TCC COMMUNITY GREENING - OPRF	-	717,372	717,372
1005817 - TCC - SAN LEANDRO CREEK	-	1,456,660	1,456,660
1005818 - TCC - AQUAPONICS FARM	-	200,051	200,051
1005819 - TCC - COMMUNITY ENGAGEMENT	-	1,040,672	1,040,672
1005820 - TCC - DISPLACEMENT AVOIDANCE	-	577,848	577,848
Department of Transportation	-	118,615	118,615
1005787 - TCC 95th Ave & Int'l Connect	-	118,615	118,615
Economic and Workforce Development Department	-	1,262,064	1,262,064
1005793 - TCC Black Cultural Zone 2139	-	429,014	429,014
1005794 - TCC Cypress Mandela Training	-	384,300	384,300
1005795 - TCC WOJRC 2139	-	407,700	407,700
1005796 - TCC WDB INDIRECT 2139	-	41,050	41,050
Oakland Public Works Department	1,541	825,222	826,763
1001006 - CITY COUNTY PYMNT PROG	-	(150)	(150)
1001562 - CITY-CNTY PYMNT PRGRM FY15-16	1,520	354,686	356,206
1001587 - CITY-CNTY PYMNT PRGRM FY13-14	-	118	118
1001593 - CITY-CNTY PYMNT PRGRM FY12-13	21	95	117
1001665 - CITY-CNTY PYMNT PRGRM FY14-15	-	51,683	51,683
1005274 - STORM DRAINAGE MASTER PLAN	-	100,000	100,000
1005739 - TCC GRANT	-	(7,541)	(7,541)
1005782 - MLK LIBRARY BIKE WORKSHOP	-	6,619	6,619
1005806 - TCC Community Greening	-	319,711	319,711
2140 - California Department of Transportation	11,188,142	13,102,694	24,290,836
Capital Improvement Projects	10,381,101	11,780,149	22,161,250
1000724 - FRUITVALE ALV GAP CLOSUR STSCP	2,816,397	857	2,817,254
1000844 - INTL BLVD STREET IMPVT	3,893,296	2,267,976	6,161,272
1000916 - BROADWAY OCEAN VIEW INTERSEC	-	0	0
1000917 - TUNNEL RD SR 13 HILLER DRIVE	-	(6,438)	(6,438)
1000918 - BROADWAY KEITH INTERSECTION	-	0	0
1001015 - GLASSCOCK-LANCASTER	1	13,235	13,236
1001265 - COLLEGE KEITH INTERSECTION	-	757	757
1001327 - BIKE FCLTIES CLDCTT LN TNNL RD	-	9,723	9,723
1001383 - PED FCLTIES CALDCTT LN TNNL RD	-	242,714	242,714
1001436 - SEC 130 RR XING-85TH AVE	-	844	844
1001440 - SEC 130 RR XING-29TH AVE	-	2,496	2,496

Fund	Encumbrance Carryforward	Project Carryforward	Total Carryforward
1001681 - 23RD AVE BRIDGE RETROFIT	-	1,229	1,229
1003211 - 19TH ST BART TO LAKE MERRITT	349,348	-	349,348
1003959 - 14TH ST STREETScape	2,092	169,523	171,614
1004387 - CROSSING TO SAFETY 5012(156)	18,779	208,348	227,128
1005124 - DOT ZERO EMISSION VEHICLE	-	15,384	15,384
1005340 - COURTLAND CREEK RESTORATION	1,921,747	111,828	2,033,575
1006066 - MANDELA TRASH CAPTURE INSTALL	623,013	2,030,145	2,653,158
1006280 - Oak Chinatown Complete Street	-	465,935	465,935
1006466 - CARY AVE TRASH CAPTURE	550,265	2,414,709	2,964,974
1006595 - MINI PARKS BEAUTIFICATION	206,163	3,830,883	4,037,046
City Administrator	-	(868)	(868)
1003959 - 14TH ST STREETScape	-	(336)	(336)
1004387 - CROSSING TO SAFETY 5012(156)	-	0	0
1006186 - HSIP @ 7 Intersections	-	(532)	(532)
Department of Transportation	0	837,863	837,863
1000724 - FRUITVALE ALV GAP CLOSUR STSCP	-	164,052	164,052
1000844 - INTL BLVD STREET IMPVT	0	661,695	661,695
1000916 - BROADWAY OCEAN VIEW INTERSEC	-	(70)	(70)
1000917 - TUNNEL RD SR 13 HILLER DRIVE	-	(23,994)	(23,994)
1000977 - SEC 130 RR XING-105TH AVE	-	503	503
1001025 - UPPER BROADWAY ROAD DIET	-	(0)	(0)
1001436 - SEC 130 RR XING-85TH AVE	-	(13)	(13)
1001440 - SEC 130 RR XING-29TH AVE	-	37	37
1003211 - 19TH ST BART TO LAKE MERRITT	-	7,848	7,848
1003959 - 14TH ST STREETScape	-	(171,236)	(171,236)
1004387 - CROSSING TO SAFETY 5012(156)	-	(84,284)	(84,284)
1005124 - DOT ZERO EMISSION VEHICLE	-	(21,262)	(21,262)
1005306 - LOCAL ROADWAY SAFETY PLAN	-	(577)	(577)
1006066 - MANDELA TRASH CAPTURE INSTALL	-	(496)	(496)
1006185 - RRFBs & Light @ 6 Intersect	-	30,234	30,234
1006186 - HSIP @ 7 Intersections	-	252,180	252,180
1006187 - HSIP 14th St-Mandela & Adeline	-	125,845	125,845
1006280 - Oak Chinatown Complete Street	-	(102,601)	(102,601)
Oakland Public Works Department	807,041	485,550	1,292,591
1000724 - FRUITVALE ALV GAP CLOSUR STSCP	-	22,713	22,713
1000844 - INTL BLVD STREET IMPVT	-	(189,700)	(189,700)
1000916 - BROADWAY OCEAN VIEW INTERSEC	-	(0)	(0)
1006066 - MANDELA TRASH CAPTURE INSTALL	-	(651)	(651)
1006595 - MINI PARKS BEAUTIFICATION	-	840,255	840,255
1006798 - CLEAN CA MAINTENANCE AGREEMENT	807,041	(187,067)	619,974
2144 - California Housing and Community Development	77,458	48,633,368	48,710,826
Capital Improvement Projects	77,365	130,512	207,877
1000220 - PRP 1-C INFRT INF 2144-C464510	66,497	51,363	117,860
1000838 - OLD OKLND-WSHNGTN ST STRTSCPE	-	45,274	45,274
1001028 - BEGIN PLAZA RENOVATIONS	-	3,000	3,000
1001052 - PRP 1-C INFRT INF 2144-C464530	-	3,037	3,037
1001075 - PRP 1-C INFRT INF 2144-C464560	-	(57,074)	(57,074)
1001294 - SAN PABLO AVE STREETScape	10,869	84,912	95,781
Department of Transportation	-	1,407	1,407
1001075 - PRP 1-C INFRT INF 2144-C464560	-	1,407	1,407
Economic and Workforce Development Department	-	87,074	87,074
1000221 - PRP 1-C INFRT INF 2144-C464540	-	169,934	169,934
1001075 - PRP 1-C INFRT INF 2144-C464560	-	(110,171)	(110,171)
1001294 - SAN PABLO AVE STREETScape	-	27,311	27,311
Housing and Community Development Department	-	48,402,608	48,402,608
1000270 - CalHOME Prog	-	1,134,686	1,134,686
1000356 - BEGIN PROGRAM	-	8,075	8,075
1000386 - HTF HOUSING DEV	-	576,797	576,797
1004670 - FRIENDSHIP SENIOR RENTAL	-	2,175,000	2,175,000
1004672 - FRUITVALE TRANSIT VILLAGE II B	-	250,000	250,000
1005469 - 3050 Int'l Blvd Acquisition	-	2,922,130	2,922,130
1005826 - CalHome ADU Program	-	3,000,000	3,000,000
1006204 - 2020 LHTF NOFA	-	250,000	250,000
1006315 - 2021 LHTF NOFA	-	5,000,000	5,000,000
1006416 - Phoenix Affordable Housing	-	2,175,000	2,175,000
1006475 - PLHA	-	9,464,475	9,464,475
1006504 - COLISEUM WAY	-	4,633,226	4,633,226

Fund	Encumbrance Carryforward	Project Carryforward	Total Carryforward
1006509 - Kingdom Builders Transitional	-	5,581,000	5,581,000
1006546 - Agnes Memorial Senior	-	2,077,870	2,077,870
1006582 - 2022 LHTH NOFA	-	400,000	400,000
1006904 - State Cashflow Loan for ERAP	-	8,754,349	8,754,349
Oakland Public Works Department	93	11,767	11,860
1000220 - PRP 1-C INFRT INF 2144-C464510	93	5,607	5,700
1001052 - PRP 1-C INFRT INF 2144-C464530	-	8,028	8,028
1001075 - PRP 1-C INFRT INF 2144-C464560	-	(1,868)	(1,868)
2146 - California State Emergency Services	-	76,035	76,035
Capital Improvement Projects	-	92,816	92,816
1003761 - FEMA 4301 - 7283 WILD CURRANT	-	3,858	3,858
1003766 - FEMA 4301 - ELVERTON LANDS	-	16,405	16,405
1003767 - FEMA 4301 - 6502 HEATHER RIDGE	-	3,500	3,500
1003768 - FEMA 4301 - 6452 SHELTERWOOD	-	10,144	10,144
1003771 - FEMA 4301 7270 WILD CURRANT	-	10,978	10,978
1003774 - FEMA 4308 2060 MASTLANDS	-	29,353	29,353
1003776 - FEMA 4308 SHEPHERD CANYON RW	-	21,570	21,570
1004616 - FEMA 4308 AITKEN DR	-	(2,991)	(2,991)
Department of Transportation	-	30,059	30,059
1003770 - FEMA 4301 6574 SHEPHERD CYN.	-	6,563	6,563
1003775 - FEMA 4308 269 SLVERADO COURT	-	731	731
1003776 - FEMA 4308 SHEPHERD CANYON RW	-	13,109	13,109
1003777 - FEMA 4308 2005 TUNNEL ROAD	-	4,887	4,887
1003778 - FEMA 4308 ASCOT DR. ROADWAY	-	29,242	29,242
1003779 - FEMA 4308 4275 FRUITVALE AVE	-	12,056	12,056
1004616 - FEMA 4308 AITKEN DR	-	(36,530)	(36,530)
Oakland Public Works Department	-	(46,840)	(46,840)
1003760 - FEMA 4308 - CW SEWER & SIDEWA	-	(46,840)	(46,840)
2148 - California Library Services	27,958	3,898,904	3,926,862
Oakland Public Library Department	27,958	3,898,904	3,926,862
1003440 - 3 BR RENO.WOAK, ASIAN, BROOKF.	-	2,147,777	2,147,777
1005201 - OPL CA STATE LIB ART FOR ALL	-	0	0
1005845 - AAMLO PRESERV & ENERGY UPDT	-	1,689,314	1,689,314
1006368 - OPL CA STATE LIB BROADBAND2022	27,958	(24,187)	3,771
1006435 - OPL CSL 2022-24 ART FOR ALL	-	86,000	86,000
2152 - California Board of Corrections	1,542,717	5,957,939	7,500,657
Department of Violence Prevention	1,537,155	6,052,025	7,589,180
1004504 - CDCR GSW 20-21	-	2,368	2,368
1004505 - CDCR GSW 20-21 CALTRANS	38,454	-	38,454
1005670 - CDCR GSW 22-23	13,703	(3,228)	10,475
1005671 - CDCR GSW 21-22 CALTRANS	558,714	744,198	1,302,912
1005672 - CDCR GSW 22-23 CALTRANS	438,828	-	438,828
1005673 - DVP-CAL VIP 2021	161,531	138,236	299,768
1005675 - CDCR GSW 21-22	271	68,012	68,283
1006525 - CALVIP 22-25	325,654	5,102,438	5,428,093
Human Services Department	-	(36,491)	(36,491)
1005675 - CDCR GSW 21-22	-	(36,491)	(36,491)
Police Department	5,562	(57,595)	(52,032)
1001143 - HSD-BSCC RECIDIVISM	620	-	620
1003249 - POLICE CADET PIPELINE PROJECT	4,942	(57,595)	(52,652)
2154 - California Integrated Waste Management Board	9,749	616,928	626,677
Oakland Public Works Department	9,749	616,928	626,677
1001040 - OPP6 USED OIL RECYLING	2,172	77,624	79,795
1006539 - CALRECYCLE LAGP FY22-23	7,577	539,304	546,881
2158 - 5th Year State COPS Grant, AB 1913, Statutes of 2000	148,418	270,504	418,921
City Administrator	1,497	28,519	30,016
1003972 - STATE COPS XX	1,497	28,519	30,016
Police Department	146,920	241,985	388,905
1001621 - STATE COPS XIX	-	(60,298)	(60,298)
1003972 - STATE COPS XX	1,876	25,184	27,060
1004229 - STATE COPS XXI	-	(172)	(172)
1004738 - STATE COPS XXIII	-	786	786
1006207 - STATE COPS XXIV	897	7,411	8,307
1007029 - STATE COPS XXV	144,147	269,074	413,222
2159 - State of California Other	19,179,202	69,023,561	88,202,763
Capital Improvement Projects	9,280,173	8,839,456	18,119,628
1000724 - FRUITVALE ALV GAP CLOSUR STSCP	3,044,409	10,000	3,054,409

Fund	Encumbrance Carryforward	Project Carryforward	Total Carryforward
1000858 - WATERFRONT TRAILS-ESTUARY PARK	500,000	-	500,000
1003625 - MOSSWOOD REBUILD	2,201,100	-	2,201,100
1005031 - BIKE LANES	125,355	2,144	127,499
1005032 - PED LIGHTING 69TH AVENUE	2,610	74,802	77,412
1005033 - EAST BAY GREENWAY-TRAIL	2,477,043	0	2,477,043
1005034 - EAST BAY GREENWAY- LANDSCAPE	-	100,000	100,000
1005035 - CLAY STREET BIKE LANES	-	200,000	200,000
1005340 - COURTLAND CREEK RESTORATION	192,946	350,529	543,474
1005420 - P1001293 LS&R CTY ST RESRFACNG	-	236,225	236,225
1005462 - BIKE&PED EDUCATION-AHSC	-	20	20
1005731 - BIKE LANES ON MLK	-	435,497	435,497
1005769 - AHSC SAN PABLO AVE REPAIR	-	74,734	74,734
1006068 - AHSC INTERNA'L PED LIGHTNG-STI	736,710	190,133	926,843
1006302 - W Oak Cmty Action Plan Impl	-	7,165,372	7,165,372
City Administrator	21,941	15,039	36,980
1005033 - EAST BAY GREENWAY-TRAIL	-	794	794
1005311 - BCC State Grant	-	(39,218)	(39,218)
1005451 - GREAT PLATES	-	6,623	6,623
1005453 - GO-BIZ GRANT	21,941	46,840	68,781
Department of Transportation	826,369	6,454,174	7,280,543
1004026 - Coliseum Connections HRI	-	5,480,076	5,480,076
1004422 - AHSC INTERNATIONAL BLVD	-	4,433	4,433
1005026 - AC TRANSIT	-	78,300	78,300
1005033 - EAST BAY GREENWAY-TRAIL	-	(208,697)	(208,697)
1005731 - BIKE LANES ON MLK	-	212,867	212,867
1005906 - E. Oak-MLK Shoreline Transport	-	153,955	153,955
1006068 - AHSC INTERNA'L PED LIGHTNG-STI	5,198	290,664	295,862
1006259 - E-Bike Lending Program	821,171	34,275	855,447
1006302 - W Oak Cmty Action Plan Impl	-	500,000	500,000
1006953 - BROADWAY STREETSCEPE IMPRVMT	-	(29,114)	(29,114)
1006954 - MARTN LTHR KING STRTSCEPE IMPRV	-	(22,934)	(22,934)
1007091 - EMBARCADERO W RL SFTY A IMPRVT	-	(2,123)	(2,123)
1007092 - PORT & WATERFRONT CPL INFRASTR	-	(37,527)	(37,527)
Department of Violence Prevention	24,168	176,025	200,193
1006529 - OAKLAND FORWARD 2159	24,168	176,025	200,193
Economic and Workforce Development Department	6,095	9,175,398	9,181,493
1005311 - BCC State Grant	-	12,475	12,475
1005453 - GO-BIZ GRANT	-	89,107	89,107
1005676 - P2E DIRECT SERVICES GRANT 2159	-	22,771	22,771
1005677 - P2E SUPPORT SERVICE GRANT 2159	-	64,522	64,522
1006191 - BSCC 2021 GRANT 2159	-	715,993	715,993
1006222 - GO-BIZ 2 GRANT 2159	-	70	70
1006359 - LOCAL JURISDICTION GRANT 2159	6,095	4,394,483	4,400,578
1006381 - GO-BIZ 3 GRANT 2159	-	369,185	369,185
1006529 - OAKLAND FORWARD 2159	-	3,506,793	3,506,793
Fire Department	76,822	7,955,720	8,032,541
1005365 - PSPS 2019	76,822	7,358	84,180
1006171 - MACRO - STATE GRANT	-	7,628,174	7,628,174
1006359 - LOCAL JURISDICTION GRANT 2159	-	320,188	320,188
Housing and Community Development Department	-	9,121,384	9,121,384
1005041 - CLIFTON HALL ACQUISITION	-	29,375	29,375
1006505 - PIEDMONT PLACE	-	9,092,009	9,092,009
Human Services Department	8,682,172	23,744,184	32,426,356
1000323 - MEDI-CAL ADMIN ACTIVITIES	-	(23,556)	(23,556)
1005088 - Digital Literacy FY 19-21 EOSC	2,460	-	2,460
1005089 - Project Literacy FY19-21 WOSC	3,340	3,121	6,461
1005248 - HHAP FY2021 THRU FY2023	1,074,045	2,285,168	3,359,213
1005303 - COVID PCEFTEH	-	20,945	20,945
1006126 - HHAP Round 2 FY2020 - 2025	-	2,710,599	2,710,599
1006324 - Encampment Resolution Funds	3,803,954	799,063	4,603,017
1006326 - HHAP Round 3 FY2023 - 2025	2,169,355	14,258,304	16,427,659
1006508 - Family Homelessness Challenge	1,629,018	95,292	1,724,310
1007176 - ERF 2	-	3,595,248	3,595,248
Information Technology Department	-	500,000	500,000
1006956 - Last-Mile Broadband	-	500,000	500,000
Oakland Public Works Department	239,425	552,350	791,776
1004792 - CAL FIRE GRANT-TREE INV & PLAN	89,720	64,568	154,288

Fund	Encumbrance Carryforward	Project Carryforward	Total Carryforward
1005783 - BULKY BLOCK PARTY	-	5,847	5,847
1006068 - AHSC INTERNA'L PED LIGHTNG-STI	-	169,270	169,270
1006311 - SKYLINE BLVD. EVACUATION ROUTE	-	(6,453)	(6,453)
1006312 - REMOVAL DEAD & HAZARDOUS TREES	149,705	66,415	216,120
1006540 - YOUTH WORKFORCE DEV PROG	-	252,703	252,703
Planning and Building Department	-	809,785	809,785
1006359 - LOCAL JURISDICTION GRANT 2159	-	809,785	809,785
Police Department	22,037	1,680,045	1,702,082
1000784 - PROP 69 DNA FUCIP ACT	112	579,755	579,868
1004734 - FY 20-21 STEP GRANT	-	66,228	66,228
1005518 - 2020 TOBACCO LAW ENFORCEMENT	-	140,269	140,269
1005533 - FY20-21 ABC APP GRANT	-	19,655	19,655
1005754 - SEXUAL ASSAULT EVIDENCE SUBMIS	-	(3,501)	(3,501)
1005829 - BOATING SAFETY MISC EQUIPMENT	-	13,515	13,515
1006057 - FY 21-22 STEP GRANT	-	247,385	247,385
1006100 - 2021 CHP CANNABIS GRANT - LAB	188	136,510	136,698
1006191 - BSCC 2021 GRANT 2159	-	(16,043)	(16,043)
1006529 - OAKLAND FORWARD 2159	20,126	192,137	212,263
1006579 - FY22-23 STEP GRANT	1,611	288,134	289,746
1007186 - FY22/24 CTFGP CHP Grant	-	16,000	16,000
2160 - County of Alameda: Grants	102,885	1,203,371	1,306,257
Department of Transportation	-	17,357	17,357
1004776 - FY18-20 ACTIVE OAKLAND	-	(4,348)	(4,348)
1006134 - ACTIVE AND SAFE OAKLAND	-	21,705	21,705
Fire Department	-	1,072,576	1,072,576
1001312 - FRALS G176410	-	1,072,576	1,072,576
Human Services Department	102,885	89,243	192,129
1003913 - CORE HSG CTRS FY1718 ALAMEDA	0	-	0
1003914 - CORE HSG CTRS FY1819 ALAMEDA	0	-	0
1004526 - Info and Assistance FY 20-21	-	45	45
1004591 - COUNTY SSA TO HFSN FY19-20	43,619	-	43,619
1004592 - COUNTY WINTER SHELTER FY19-20	0	-	0
1004613 - COUNTY SSA TO HFSN FY20-21	9,958	-	9,958
1004614 - COUNTY WINTER SHELTER FY20-21	0	-	0
1005543 - Info and Assistance FY 21-22	560	(41)	519
1005544 - Infor and Assistance FY 22-23	45	46,387	46,432
1005622 - COUNTY SSA TO HFSN FY2022	19,299	-	19,299
1005623 - COUNTY SSA TO HFSN FY2023	30	12,852	12,882
1005624 - COUNTY WINTER SHELTER FY2022	29,375	-	29,375
1005625 - COUNTY WINTER SHELTER FY2023	-	30,000	30,000
Police Department	-	24,195	24,195
1004776 - FY18-20 ACTIVE OAKLAND	-	(10,419)	(10,419)
1006134 - ACTIVE AND SAFE OAKLAND	-	34,614	34,614
2162 - Metro Transportation Com: TDA	361,962	859,297	1,221,259
Capital Improvement Projects	361,962	1,193,823	1,555,785
1000982 - CITY RACKS 12 BIKE PARK PGRM	-	122,073	122,073
1001017 - LS&R STAIR-PATH REPAIRS	-	199,920	199,920
1001601 - BICYCLIST SIGNAGE PROGRAM	-	75,018	75,018
1004717 - BURR,WILSON,& PALMER STAIR	8,462	162,725	171,187
1005163 - TS-FOOTHILL BLVD	353,500	-	353,500
1005719 - OUTLOOK TO HILLMONTH STAIRPATH	-	88,655	88,655
1005720 - E. 20TH STAIR PATH REHAB	-	53,432	53,432
1006177 - TDA LS&R STAIR-PATH REHAB	-	492,000	492,000
City Administrator	-	(1,525)	(1,525)
1001017 - LS&R STAIR-PATH REPAIRS	-	(1,525)	(1,525)
Department of Transportation	-	(343,362)	(343,362)
1000982 - CITY RACKS 12 BIKE PARK PGRM	-	9,791	9,791
1001017 - LS&R STAIR-PATH REPAIRS	-	(156,437)	(156,437)
1001601 - BICYCLIST SIGNAGE PROGRAM	-	(3,685)	(3,685)
1004717 - BURR,WILSON,& PALMER STAIR	-	(55,547)	(55,547)
1005163 - TS-FOOTHILL BLVD	-	88	88
1005719 - OUTLOOK TO HILLMONTH STAIRPATH	-	(87,060)	(87,060)
1005720 - E. 20TH STAIR PATH REHAB	-	(53,512)	(53,512)
1006177 - TDA LS&R STAIR-PATH REHAB	-	3,000	3,000
Oakland Public Works Department	-	10,361	10,361
1000708 - BICYCLIST SAFE STRM DRN INLET	-	312	312
1000836 - ALVARADO STAIRS-PATHS REHAB	-	12,201	12,201

Fund	Encumbrance Carryforward	Project Carryforward	Total Carryforward
1001017 - LS&R STAIR-PATH REPAIRS	-	(2,152)	(2,152)
2163 - Metro Transportation Com: Program Grant	(94,497)	94,495	(1)
Capital Improvement Projects	(94,497)	94,495	(1)
1004298 - Lake Merritt BART - SR2T	(94,497)	94,495	(1)
2166 - Bay Area Air Quality Management District	-	866,371	866,371
Capital Improvement Projects	-	135,337	135,337
1000982 - CITY RACKS 12 BIKE PARK PGRM	-	751	751
1001550 - BIKE SHARE PROGRAM	-	132,578	132,578
1003269 - TFCA 28 ELCTRC VEH CHRNGNG STNS	-	2,009	2,009
1004335 - 2166 92260 eLocker Project	-	(1)	(1)
City Administrator	-	1,997	1,997
1001592 - BAAQMD ECAP OUTREACH	-	1,997	1,997
Department of Transportation	-	729,037	729,037
1000982 - CITY RACKS 12 BIKE PARK PGRM	-	22,065	22,065
1001550 - BIKE SHARE PROGRAM	-	172,598	172,598
1003831 - JLS BROADWAY SHUTTLE 2999	-	534,375	534,375
2172 - Alameda County: Vehicle Abatement Authority	59,220	(24,714)	34,506
City Administrator	-	(27,613)	(27,613)
1000781 - ABANDONED VEHICLE ABATEMENT	-	(27,613)	(27,613)
Police Department	59,220	2,898	62,118
1000781 - ABANDONED VEHICLE ABATEMENT	59,220	2,898	62,118
2175 - Alameda County: Source Reduction & Recycling	233	403,292	403,525
Oakland Public Works Department	233	403,292	403,525
1001558 - PRCRMNT OF RECYCLED PRODUCTS	12	112,285	112,298
1001651 - ACRB NON RES WSTE AUTH GRNT	-	291,006	291,006
1001673 - NON-RESIDENTIAL RECYCLING	221	-	221
2190 - Private Grants	8,881	134,528	143,409
Capital Improvement Projects	(1,967)	-	(1,967)
1000646 - PERALTA HACIENDA HSTRCL PK-P 4	(1,967)	-	(1,967)
City Attorney	-	1,623	1,623
1004867 - SF Foundation Grant	-	1,623	1,623
Fire Department	10,848	132,906	143,754
1000743 - FIRE BOAT P40600	10,848	132,906	143,754
2195 - Workforce Investment Act	13,110	4,241,295	4,254,405
Economic and Workforce Development Department	13,110	4,223,047	4,236,157
1000024 - WIA PROGRAM DW 2195-G453398	3,884	22,004	25,888
1000025 - WIA ADMIN DW 2195-G453399	-	76,450	76,450
1000030 - WIA PRO SVC 13-14 2195-G474510	-	11,000	11,000
1000031 - WIA PROGRAM RR 2195-G453898	0	326,553	326,553
1000033 - WIA PROG YTH 2195-G453598	1,710	317,077	318,787
1000243 - WIA PROGRAM ADULT 2195-G453498	7,516	370,811	378,327
1000244 - WIA ADMIN ADULT 2195-G453499	-	44,392	44,392
1000876 - WIA ADMIN YTH 2195-G453599	-	65,276	65,276
1004965 - OPIC OS OP AD 19-20 2195	-	11	11
1004966 - OPIC OS OP DW 19-20 2195	-	0	0
1005161 - OPIC OS OP AD-TSF 19-20 2195	-	10,329	10,329
1005381 - COVID IMPACTED INDV 2195	-	2,688	2,688
1005382 - EMERGENCY ADDL ASSISTANCE 2195	-	60,291	60,291
1005383 - EMPLOYMENT RECOVERY NDWG 2195	-	67,226	67,226
1005476 - UNITY AJCC AD 20-21 2195	-	82,250	82,250
1005477 - UNITY AJCC DW 20-21 2195	-	64,507	64,507
1005479 - LAO AJCC AD 20-21 2195	-	113,009	113,009
1005480 - LAO AJCC DW 20-21 2195	-	123,949	123,949
1005482 - OPIC AJCC AD 20-21 2195	-	22,763	22,763
1005483 - OPIC AJCC DW 20-21 2195	-	10,099	10,099
1005484 - OPIC OS OP AD 20-21 2195	-	4	4
1005485 - OPIC OS OP DW 20-21 2195	-	0	0
1005486 - OPIC EBW AD 20-21 2195	-	5,580	5,580
1005487 - OPIC EBW DW 20-21 2195	-	5,580	5,580
1005488 - OPIC EBW RR 20-21 2195	-	5,580	5,580
1005489 - OPIC EBW YTH FY20-21 2195	-	5,580	5,580
1005490 - CIVICPS YTH 20-21 2195	-	142	142
1006135 - OPIC AJCC AD 21-22 2195	-	42,692	42,692
1006136 - OPIC AJCC DW 21-22 2195	-	42,029	42,029
1006137 - OPIC OS OP AD 21-22 2195	-	1,995	1,995
1006138 - OPIC OS OP DW 21-22 2195	-	1,770	1,770
1006139 - OPIC EBW AD 21-22 2195	-	5,258	5,258

Fund	Encumbrance Carryforward	Project Carryforward	Total Carryforward
1006140 - OPIC EBW DW 21-22 2195	-	5,258	5,258
1006141 - OPIC EBW RR 21-22 2195	-	5,258	5,258
1006142 - OPIC EBW YTH FY21-22 2195	-	5,258	5,258
1006144 - UNITY AJCC AD 21-22 2195	-	111,852	111,852
1006145 - UNITY AJCC DW 21-22 2195	-	79,572	79,572
1006146 - UNITY YTH FY21-22 2195	-	96,091	96,091
1006147 - LAO AJCC AD 21-22 2195	-	20,864	20,864
1006148 - LAO AJCC DW 21-22 2195	-	93,663	93,663
1006149 - LAO YTH FY21-22 2195	-	13,448	13,448
1006150 - CIVICPS YTH 21-22 2195	-	39,669	39,669
1006151 - YEP YOUTH FY21-22 2195	-	95,537	95,537
1006607 - OPIC AJCC AD 22-23 2195	-	87,092	87,092
1006608 - OPIC AJCC DW 22-23 2195	-	82,792	82,792
1006609 - OPIC OS OP AD 22-23 2195	-	16,308	16,308
1006610 - OPIC OS OP DW 22-23 2195	-	16,308	16,308
1006611 - OPIC EBW AD 22-23 2195	-	1,073	1,073
1006612 - OPIC EBW DW 22-23 2195	-	1,072	1,072
1006613 - OPIC EBW YTH FY 22-23 2195	-	1,072	1,072
1006614 - OPIC COMP AD 22-23 2195	-	230,390	230,390
1006615 - OPIC COMP DW 22-23 2195	-	237,516	237,516
1006616 - UNITY AJCC AD 22-23 2195	-	52,080	52,080
1006617 - UNITY AJCC DW 22-23 2195	-	83,683	83,683
1006618 - UNITY YTH FY22-23 2195	-	68,481	68,481
1006619 - LAO AJCC AD 22-23 2195	-	34,371	34,371
1006620 - LAO AJCC DW 22-23 2195	-	49,310	49,310
1006621 - LAO YTH FY22-23 2195	-	45,483	45,483
1006622 - YEP YOUTH FY22-23 2195	-	144,059	144,059
1006623 - MANDELA PARTNERS AD 22-23 2195	-	2,349	2,349
1006624 - SUCCESS CENTERS AD 22-23 2195	-	58,397	58,397
1006625 - SUCCESS CENTERS DW 22-23 2195	-	56,676	56,676
1006626 - SWORDS2PLOW AD 22-23 2195	-	13,279	13,279
1006627 - SWORDS2PLOW DW 22-23 2195	-	11,240	11,240
1006628 - BCZ YOUTH FY22-23 2195	-	20,296	20,296
1006630 - YOUTH UPRISING YTH 22-23 2195	-	111,620	111,620
1006631 - WKFORCE ACCEL WAF 10.0 2195	-	324,730	324,730
Finance Department	-	18,248	18,248
1000025 - WIA ADMIN DW 2195-G453399	-	(3,809)	(3,809)
1000244 - WIA ADMIN ADULT 2195-G453499	-	9,534	9,534
1000876 - WIA ADMIN YTH 2195-G453599	-	12,523	12,523
2211 - Measure B: Local Streets & Roads	228,398	-	228,398
Capital Improvement Projects	15,937	-	15,937
1000634 - LAUREL ACCESS MILLS-LAMMPS B&P LS&R	0	-	0
1000819 - LS&R BRIDGE MAINT PRGM	(0)	-	(0)
1000917 - TUNNEL RD SR 13 HILLER DRIVE	14,702	-	14,702
1001195 - SAFE ROUTE TO SCHOOL CYCLE 1	0	-	0
1003233 - ATP CYCLE 2 TELEGRAPH-GRANT	1,235	-	1,235
Department of Transportation	2	-	2
1003469 - DP350 Administrative Project	2	-	2
Oakland Public Works Department	212,459	-	212,459
1000010 - DP300 Administrative Project	212,459	-	212,459
1003760 - FEMA 4308 - CW SEWER & SIDEWA	(0)	-	(0)
2212 - Measure B: Bicycle/Pedestrian Pass-Thru Funds	567	-	567
Capital Improvement Projects	567	-	567
1000707 - B&P BICYCLE PLAN IMPLEMENTATIO	567	-	567
2213 - Measure B: Paratransit - ACTC	4,665	-	4,665
Human Services Department	4,665	-	4,665
1001055 - OPED FY16-17	(0)	-	(0)
1004088 - OPED FY18-19 MEASURE B	(0)	-	(0)
1004533 - OPED FY 19-20 MEASURE B	1,290	-	1,290
1004535 - OPED FY 20-21 MEASURE B	2,569	-	2,569
1005545 - OPED FY 21-22 MEASURE B	805	-	805
2214 - ACTC Reimbursable Grants	1,863,533	22,573,069	24,436,602
Capital Improvement Projects	1,133,297	19,582,796	20,716,093
1000634 - LAUREL ACCESS MILLS-LAMMPS B&P LS&R	0	-	0
1000638 - NEIGHBORHOOD TFC SAFETY PROG	-	236,908	236,908
1000724 - FRUITVALE ALV GAP CLOSUR STSCP	544,295	-	544,295
1001409 - LATHAM SQUARE PLAZA IMPROV	-	600,120	600,120

Fund	Encumbrance Carryforward	Project Carryforward	Total Carryforward
1003980 - E 12TH ST BIKEWAY	12,216	1,045,496	1,057,712
1003981 - MACARTHUR SMART CITY	245,468	-	245,468
1003983 - 42ND AVE HIGH ST I-880	-	10,000,000	10,000,000
1004251 - 14TH AVENUE STREETScape	-	5,143,601	5,143,601
1004912 - BROADWAY TRANSIT & PAVING	331,317	2,206,672	2,537,989
1005033 - EAST BAY GREENWAY-TRAIL	-	350,000	350,000
Department of Transportation	730,236	2,990,264	3,720,500
1003959 - 14TH ST STREETScape	-	155,000	155,000
1003978 - 27TH ST COMPLETE STREETS	711,150	864,641	1,575,791
1003980 - E 12TH ST BIKEWAY	-	(5,110)	(5,110)
1003981 - MACARTHUR SMART CITY	-	(153,486)	(153,486)
1004251 - 14TH AVENUE STREETScape	-	5,431	5,431
1004690 - GOPORT ACTC GRANT	19,066	242,361	261,427
1006302 - W Oak Cmty Action Plan Impl	21	1,881,427	1,881,447
Oakland Public Works Department	-	9	9
1001409 - LATHAM SQUARE PLAZA IMPROV	-	9	9
2215 - Measure F - Vehicle Registration Fee	1,072,974	203,714	1,276,688
Capital Improvement Projects	3,537	163,123	166,660
1001042 - MNTCLR ANTCH CT PED IMP	-	(158)	(158)
1001163 - SNOW PARK-LAKESIDE GREEN ST B&P LS&R	3,340	5,110	8,449
1001293 - LS&R CITYWIDE STREET RESURFACING	-	11,285	11,285
1004700 - HSIP CYCLE 9	-	148,298	148,298
1004924 - ANTIOCH CT STREETScape	197	(1,412)	(1,215)
Department of Transportation	1,069,437	-	1,069,437
1003469 - DP350 Administrative Project	1,069,437	-	1,069,437
Oakland Public Works Department	0	40,590	40,590
1000010 - DP300 Administrative Project	0	-	0
1004034 - SLURRY SEAL PROJECT	-	40,590	40,590
2216 - Measure BB - Alameda County Transportation Commission Sales Tax	2	-	2
Capital Improvement Projects	(0)	-	(0)
1000634 - LAUREL ACCESS MILLS-LAMMPS B&P LS&R	(0)	-	(0)
Department of Transportation	2	-	2
1003469 - DP350 Administrative Project	2	-	2
2218 - Measure BB - Local Streets and Roads	3,859,612	23,989,598	27,849,210
Capital Improvement Projects	3,560,318	19,502,791	23,063,109
1000638 - NEIGHBORHOOD TFC SAFETY PROG	88,562	496,623	585,185
1000653 - SAFE ROUTES TO TRANSIT SR2T	244,378	66,510	310,888
1000680 - TRAFFIC SIGNAL MANAGEMENT	-	493,882	493,882
1000819 - LS&R BRIDGE MAINT PRGM	-	125,062	125,062
1000820 - BR RETROFIT-LEIMERT	1,733,431	784,460	2,517,891
1000967 - ADELIN BRIDGE RETROFIT GRANT	-	118,740	118,740
1000974 - PERALTA ST. STREETScape B&P LS&R	-	13,547	13,547
1000977 - SEC 130 RR XING-105TH AVE	-	20,000	20,000
1001010 - MLK WAY STREETScape	-	106,889	106,889
1001015 - GLASSCOCK-LANCASTER	-	46,800	46,800
1001017 - LS&R STAIR-PATH REPAIRS	-	119,441	119,441
1001042 - MNTCLR ANTCH CT PED IMP	-	98,447	98,447
1001195 - SAFE ROUTE TO SCHOOL CYCLE 1	-	0	0
1001267 - LAKESIDE GREEN ST LOCAL MTCH	-	27,365	27,365
1001298 - EMBARCADERO BRIDGE REPLACEMNT	-	79,093	79,093
1001380 - CITYWIDE EMERG RDWY REPAIR	382,508	2,757,956	3,140,464
1001512 - LS&R GRANT MATCHING FUNDS	-	6,639,230	6,639,230
1001615 - LS&R AC TRANSIT BRT	-	39,811	39,811
1001681 - 23RD AVE BRIDGE RETROFIT	-	389,634	389,634
1003204 - HSIP 7 GRANT-MARKET SAN PABLO	0	38,848	38,848
1003216 - SN LNDRO BLVD UNDPSS REPAIR	-	32,831	32,831
1003217 - BRIDGE REPAIR PROGRAM	-	1,463,221	1,463,221
1003228 - BEACH STREET BRIDGE REPAIR	-	32,840	32,840
1003233 - ATP CYCLE 2 TELEGRAPH-GRANT	-	1	1
1003251 - HSIP 7 GRANT-CLREMONT SHATTUCK	-	18,561	18,561
1003252 - CHELTON DRIVE SLIDE	-	(5,998)	(5,998)
1003346 - LS&R COMMUNITY TRNSPRTION PLANS	45,358	670,000	715,358
1003349 - LS&R NEIGHBRHD TRAFFIC CALMING	254,391	421,280	675,671
1003410 - LS&R CITYWIDE PAVEMENT REHAB	-	25,813	25,813
1003766 - FEMA 4301 - ELVERTON LANDS	-	1,678	1,678
1003767 - FEMA 4301 - 6502 HEATHER RIDGE	-	1	1
1003768 - FEMA 4301 - 6452 SHELTERWOOD	-	2,682	2,682

Fund	Encumbrance Carryforward	Project Carryforward	Total Carryforward
1003774 - FEMA 4308 2060 MASTLANDS	-	7,893	7,893
1003829 - GREAT ST-PAVING RESURFACING	228,358	0	228,358
1003979 - E OAKLAND COMMUNITY ST PLAN	54,298	-	54,298
1003983 - 42ND AVE HIGH ST I-880	306,137	13,456	319,593
1004016 - HSIP 8 DOWNTOWN (151)	-	15,000	15,000
1004387 - CROSSING TO SAFETY 5012(156)	-	369,839	369,839
1004820 - INTERSCTN. SAFETY IMPROVEMENT	187,160	1,081,545	1,268,705
1004924 - ANTIOCH CT STREETScape	773	19,243	20,015
1005032 - PED LIGHTING 69TH AVENUE	-	1	1
1005104 - LS&R EMERG.ROADWY-3 SITES	33,966	866	34,832
1005338 - EDGEWATER DR BRIDGE L&R	-	183,520	183,520
1005416 - P1000679 LS&R TRFFC SGNL MGT	-	954,272	954,272
1005417 - P1000714 CITY SIDEWALK REPAIR	-	50,000	50,000
1005419 - P1001172 ADA CURB RAMP 30 YRS	-	257,384	257,384
1005421 - P1003190 LS&R ONCALLEMrgncYRPR	-	310,568	310,568
1006131 - Sideshow Prevention Pilot	999	34,517	35,516
1006133 - Cou Earmk Traffic Safety	-	(2,967)	(2,967)
1006187 - HSIP 14th St-Mandela & Adeline	-	22,140	22,140
1007091 - EMBARCADERO W RL SFTY A IMPRVT	-	4,400	4,400
1007092 - PORT & WATERFRONT CPL INFRASTR	-	4,400	4,400
1007168 - AC TRANSIT INTERN'L BLVD	-	1,051,466	1,051,466
Department of Transportation	235,170	4,490,375	4,725,545
1000680 - TRAFFIC SIGNAL MANAGEMENT	-	2,282	2,282
1000967 - ADELINe BRIDGE RETROFIT GRANT	-	3,211,862	3,211,862
1000974 - PERALTA ST. STREETScape B&P LS&R	-	(17,958)	(17,958)
1001042 - MNTCLR ANTCH CT PED IMP	-	(121,536)	(121,536)
1001298 - EMBARCADERO BRIDGE REPLACEMNT	-	(260,957)	(260,957)
1001380 - CITYWIDE EMERG RDWY REPAIR	-	(267,083)	(267,083)
1001512 - LS&R GRANT MATCHING FUNDS	-	21,969	21,969
1001615 - LS&R AC TRANSIT BRT	-	524,760	524,760
1003203 - HSIP 7 GRANT - TELEGRAPH AVE	-	3,366	3,366
1003204 - HSIP 7 GRANT-MARKET SAN PABLO	-	143,078	143,078
1003251 - HSIP 7 GRANT-CLREMONT SHATTUCK	-	(3,691)	(3,691)
1003346 - LS&R COMMUNITY TRNSPRTION PLANS	-	(14,718)	(14,718)
1003349 - LS&R NEIGHBRHD TRAFFIC CALMING	-	(98,198)	(98,198)
1003469 - DP350 Administrative Project	191,519	-	191,519
1003829 - GREAT ST-PAVING RESURFACING	-	(1,153)	(1,153)
1003978 - 27TH ST COMPLETE STREETS	-	374,000	374,000
1003980 - E 12TH ST BIKEWAY	-	(54,672)	(54,672)
1004700 - HSIP CYCLE 9	-	713	713
1004820 - INTERSCTN. SAFETY IMPROVEMENT	-	(471,135)	(471,135)
1005306 - LOCAL ROADWAY SAFETY PLAN	-	8,000	8,000
1005416 - P1000679 LS&R TRFFC SGNL MGT	-	(435,856)	(435,856)
1006131 - Sideshow Prevention Pilot	-	304,478	304,478
1006132 - Violence Prevention Support	27,609	397,754	425,363
1006133 - Cou Earmk Traffic Safety	-	1,101,415	1,101,415
1006186 - HSIP @ 7 Intersections	-	(3,044)	(3,044)
1006280 - Oak Chinatown Complete Street	-	70,500	70,500
1006357 - COLISEUM BART TO BAY TRAIL	16,042	163	16,205
1006632 - CONTRACTING SUPPORT FOR GRANTS	-	62,548	62,548
1007010 - Safe Streets Ped & Safety	-	13,489	13,489
Oakland Public Works Department	64,123	(3,568)	60,556
1000010 - DP300 Administrative Project	64,123	-	64,123
1000680 - TRAFFIC SIGNAL MANAGEMENT	-	545	545
1000724 - FRUITVALE ALV GAP CLOSUR STSCP	-	1	1
1000819 - LS&R BRIDGE MAINT PRGM	-	6,157	6,157
1003190 - LS&R ON-CALLEMRGncYRPR-EL NINO	-	(0)	(0)
1003203 - HSIP 7 GRANT - TELEGRAPH AVE	-	(1,836)	(1,836)
1003204 - HSIP 7 GRANT-MARKET SAN PABLO	-	(1,891)	(1,891)
1003251 - HSIP 7 GRANT-CLREMONT SHATTUCK	-	(4,501)	(4,501)
1003757 - FEMA 4301 - CW TREE REMOVAL	-	6	6
1004016 - HSIP 8 DOWNTOWN (151)	-	(11,810)	(11,810)
1004387 - CROSSING TO SAFETY 5012(156)	-	9,760	9,760
1005416 - P1000679 LS&R TRFFC SGNL MGT	-	0	0
2219 - Measure BB - Bike and Pedestrian	466,939	3,804,250	4,271,189
Capital Improvement Projects	303,607	3,460,569	3,764,176
1000707 - B&P BICYCLE PLAN IMPLEMENTATIO	54,745	770,752	825,496

Fund	Encumbrance Carryforward	Project Carryforward	Total Carryforward
1000966 - B&P PED FAC DESIGN-IMPLEMENT	-	13,471	13,471
1000974 - PERALTA ST. STREETSCAPE B&P LS&R	-	36,024	36,024
1001042 - MNTCLR ANTCH CT PED IMP	-	10,996	10,996
1001267 - LAKESIDE GREEN ST LOCAL MTCH	-	646	646
1001351 - PED CROSSING IMPROV-HIGH RISK	-	1,421	1,421
1001512 - LS&R GRANT MATCHING FUNDS	-	1,713,621	1,713,621
1005118 - BICYCLE & PEDESTRIAN PROGRAMS	81,091	72,370	153,461
1005415 - P1000644 B&P PED PLAN IMPLMNTN	167,772	674,378	842,150
1005417 - P1000714 CITY SIDEWALK REPAIR	-	9,361	9,361
1006177 - TDA LS&R STAIR-PATH REHAB	-	50,000	50,000
1007168 - AC TRANSIT INTERN'L BLVD	-	107,530	107,530
Department of Transportation	163,332	343,681	507,012
1003469 - DP350 Administrative Project	107,414	-	107,414
1005118 - BICYCLE & PEDESTRIAN PROGRAMS	55,918	(24,994)	30,924
1005415 - P1000644 B&P PED PLAN IMPLMNTN	-	230,420	230,420
1005417 - P1000714 CITY SIDEWALK REPAIR	-	113,874	113,874
1006177 - TDA LS&R STAIR-PATH REHAB	-	24,381	24,381
2220 - Measure BB - Paratransit	558,793	1,552,855	2,111,649
Human Services Department	388,793	1,552,855	1,941,649
1003633 - OPED FY17-18 MEASURE BB	39	-	39
1004089 - OPED FY18-19 MEASURE BB	302	-	302
1004534 - OPED FY 19-20 MEASURE BB	110,527	-	110,527
1004536 - OPED FY 20-21 MEASURE BB	1,026	-	1,026
1005545 - OPED FY 21-22 MEASURE B	271,804	-	271,804
1005546 - OPED FY 22-23 MEASURE B	1,195	680,218	681,413
1005547 - OPED FY 21-22 MEASURE BB	3,260	-	3,260
1005548 - OPED FY 22-23 MEASURE BB	639	872,638	873,277
Non Departmental and Port	170,000	-	170,000
1006041 - City Council Community Grants	170,000	-	170,000
2230 - State Gas Tax	2,621,606	813,346	3,434,952
Capital Improvement Projects	9,841	452,757	462,597
1000830 - CITYWIDE STREET RESURF-2231	(0)	-	(0)
1001293 - LS&R CITYWIDE STREET RESURFACING	-	45,589	45,589
1003298 - CITYWIDE ST REHAB	-	59,604	59,604
1003346 - LS&R COMMUNITY TRNSPRTION PLANS	-	272,874	272,874
1004419 - PAVEMNT REHAB 2019-2	6,947	77,397	84,344
1004912 - BROADWAY TRANSIT & PAVING	-	186	186
City Administrator	23,488	-	23,488
1000002 - DP020 Administrative Project	23,236	-	23,236
1000021 - DP900 Administrative Project	252	-	252
Department of Transportation	2,585,367	348,089	2,933,456
1003469 - DP350 Administrative Project	2,585,367	-	2,585,367
1003829 - GREAT ST-PAVING RESURFACING	-	348,089	348,089
Economic and Workforce Development Department	-	12,500	12,500
1004376 - CHINATOWN LIGHTING.	-	12,500	12,500
Oakland Public Works Department	2,910	-	2,910
1000010 - DP300 Administrative Project	2,910	-	2,910
2232 - Gas Tax RMRA	522,150	2,491,821	3,013,971
Capital Improvement Projects	105,167	1,708,110	1,813,277
1001512 - LS&R GRANT MATCHING FUNDS	-	1,008,159	1,008,159
1004387 - CROSSING TO SAFETY 5012(156)	-	90,000	90,000
1005418 - P1000981 LS&R CURB RAMP- BB	-	52,371	52,371
1005419 - P1001172 ADA CURB RAMP 30 YRS	-	895	895
1005983 - High Priority Traffic Calming	105,167	556,686	661,853
Department of Transportation	416,984	793,504	1,210,487
1001011 - PRIVATE PROP SIDEWALK REPAIR	-	827,474	827,474
1003336 - DOT OVERHEAD CLEARING	899	-	899
1003469 - DP350 Administrative Project	416,084	-	416,084
1005418 - P1000981 LS&R CURB RAMP- BB	-	(4,779)	(4,779)
1005983 - High Priority Traffic Calming	-	(129,191)	(129,191)
1006259 - E-Bike Lending Program	-	100,000	100,000
Oakland Public Works Department	-	(9,793)	(9,793)
1005983 - High Priority Traffic Calming	-	(9,793)	(9,793)
2241 - Measure Q-Library Services Retention & Enhancement	522,638	802,366	1,325,004
City Administrator	1	(3,497)	(3,496)
1000114 - LIBRY SVCS RETN ACT ASMT ENGR	1	(3,497)	(3,496)
Finance Department	-	10,307	10,307

Fund	Encumbrance Carryforward	Project Carryforward	Total Carryforward
1000114 - LIBRY SVCS RETN ACT ASMT ENGR	-	10,307	10,307
Oakland Public Library Department	522,638	795,556	1,318,193
1000013 - DP610 Administrative Project	522,638	-	522,638
1006584 - LIB SAFETY & SECURITY ENHAN	-	795,556	795,556
2243 - Measure D - Parcel Tax to Maintain, Protect & Improve Library Services	364,209	8,000	372,209
Finance Department	-	8,000	8,000
1000114 - LIBRY SVCS RETN ACT ASMT ENGR	-	8,000	8,000
Oakland Public Library Department	364,209	-	364,209
1000013 - DP610 Administrative Project	364,209	-	364,209
2244 - Measure Q - Parks & Recreation Preservation, Litter Reduction, and Homelessness Support Act	5,158,074	9,125,995	14,284,068
Capital Improvement Projects	958,600	9,600	968,200
1005274 - STORM DRAINAGE MASTER PLAN	775,000	-	775,000
1005979 - UNION POINT PK RESTORATION	-	9,600	9,600
1006124 - REG TRASH COMP - MEAS Q	183,600	-	183,600
City Administrator	29	2,677,442	2,677,471
1000002 - DP020 Administrative Project	29	-	29
1005349 - MEASQ HOMELESS	-	2,534,181	2,534,181
1005792 - Encampment Outreach - Meas Q	-	143,261	143,261
Human Services Department	2,381,532	428,509	2,810,041
1001142 - CTY-CNTY RENTRY JOB	-	303,936	303,936
1004117 - GPF HUNGER PRGM FY1819	340	109,990	110,330
1004120 - PW ENCAMPMENT ABATEMENT2	-	65,577	65,577
1005349 - MEASQ HOMELESS	2,357,256	(61,715)	2,295,541
1005626 - GPF HIGH PRIORITY FY2022	23,936	10,721	34,657
Non Departmental and Port	405,759	67,362	473,121
1005792 - Encampment Outreach - Meas Q	405,759	67,362	473,121
Oakland Parks and Recreation Department	13	125,000	125,013
1000012 - DP5000 Administrative Project	13	-	13
1006039 - COURTLAND CREEK PK - FITNESS	-	125,000	125,000
Oakland Public Works Department	1,412,142	5,818,082	7,230,224
1000010 - DP300 Administrative Project	283,556	140,675	424,231
1000983 - LAKE MERRITT MNTNNC	-	485,728	485,728
1004120 - PW ENCAMPMENT ABATEMENT2	-	833,197	833,197
1004880 - SAN ANTONIO PARK IMPROV - CDBG	-	215,294	215,294
1005274 - STORM DRAINAGE MASTER PLAN	25,000	-	25,000
1005343 - MEASURE Q - ENHANCED SERVICES	959,821	2,695,907	3,655,727
1005979 - UNION POINT PK RESTORATION	53,865	68,915	122,780
1006031 - ARROYO VIEJO PARK RENOVATION	14,900	120	15,020
1006032 - CALDECOTT PARK - WATER RESTORE	-	200,000	200,000
1006033 - COURTLAND CREEK PARK RENO	-	250,000	250,000
1006034 - RESTROOMS RENOVATION	-	878,246	878,246
1006039 - COURTLAND CREEK PK - FITNESS	75,000	50,000	125,000
2250 - Measure N: Fund	38,714	1,802	40,516
Finance Department	-	1,802	1,802
1000113 - MSR N PARAMDC ASMT ENGR SVC	-	1,802	1,802
Fire Department	38,714	-	38,714
1000009 - DP200 Administrative Project	38,714	-	38,714
2251 - Measure Y: Public Safety Act 2004	4,410	-	4,410
City Administrator	1,322	-	1,322
1000002 - DP020 Administrative Project	1,322	-	1,322
Department of Violence Prevention	3,088	-	3,088
1004492 - MZ20-21 CONTRACT GBV CSEC	3,088	-	3,088
2252 - Measure Z - Violence Prevention and Public Safety Act of 2014	1,229,762	10,894,166	12,123,928
City Administrator	9,119	1,401,764	1,410,883
1001362 - MEASURE Z EVALUATION	9,119	1,401,764	1,410,883
Department of Violence Prevention	1,168,179	6,401,219	7,569,398
1001362 - MEASURE Z EVALUATION	-	3,301	3,301
1001372 - MEAS Z VIOL PREV FY15-16	-	3,911	3,911
1004313 - MZ SERVICE PRIOR YEAR RESERVE	1,941	3,752,902	3,754,844
1004447 - MZ19-20 ADMIN	-	1,973	1,973
1004462 - MZ19-20 STAFF GV COACHING	7,500	-	7,500
1004485 - MZ20-21 ADMIN	1,011	1,980	2,990
1004486 - MZ20-21 CONTRACT YTH COACH DIV	6,140	264,000	270,140
1004487 - MZ20-21 CONTRACT YOUTH EMPLOY	0	57,710	57,710
1004488 - MZ20-21 CONTRACT GV COACHING	14,344	14,747	29,091
1004490 - MZ20-21 CONTRACT GV CRISIS INT	22,924	-	22,924
1004492 - MZ20-21 CONTRACT GBV CSEC	-	(107,226)	(107,226)

Fund	Encumbrance Carryforward	Project Carryforward	Total Carryforward
1004495 - MZ20-21 CONTRACT CMTY HEALING	46,630	-	46,630
1004498 - MZ20-21 STAFF CMTY HEALING	-	14,874	14,874
1004500 - MZ20-21 STAFF GV COACHING	-	25,536	25,536
1005363 - DVP Implementation	18,815	490,174	508,989
1005422 - MZ 20-21 CNTRCT TRNG & CPCITY	19,050	-	19,050
1005644 - MZ 21-22 ADMIN	1,699	(84,221)	(82,521)
1005645 - MZ 22-23 ADMIN	73,456	688,194	761,650
1005646 - MZ21-22 CONTRACT YTH COACH DIV	22,339	-	22,339
1005647 - MZ22-23 CONTRACT YTH COACH DIV	303,751	(60,584)	243,167
1005648 - MZ21-22 CONTRACT YOUTH EMPLOY	3,373	-	3,373
1005649 - MZ22-23 CONTRACT YOUTH EMPLOY	17,219	604,263	621,482
1005650 - MZ21-22 CONTRACT GV COACHING	37,603	-	37,603
1005651 - MZ22-23 CONTRACT GV COACHING	247,037	(60,539)	186,498
1005652 - MZ21-22 CONTRACT GV EMPLOYMENT	11,200	-	11,200
1005654 - MZ21-22 CONTRACT GV CRISIS INT	-	(288)	(288)
1005655 - MZ22-23 CONTRACT GV CRISIS INT	231,828	(48,476)	183,351
1005656 - MZ21-22 CONTRACT GBV CSEC	19,859	-	19,859
1005660 - MZ21-22 CONTRACT CMTY HEALING	16,590	-	16,590
1005664 - MZ21-22 STAFF CMTY HEALING	-	14,874	14,874
1005665 - MZ 22-23 STAFF CMTY HEALING	-	193,444	193,444
1005666 - MZ 21-22 STAFF GV COACHING	-	25,536	25,536
1005667 - MZ 22-23 STAFF GV COACHING	-	209,421	209,421
1005668 - MZ 21-22 STAFF GV COORDINATOR	1,519	156,241	157,760
1005669 - MZ 22-23 STAFF GV COORDINATOR	-	281,825	281,825
Finance Department	(0)	35,666	35,666
1001362 - MEASURE Z EVALUATION	(0)	35,666	35,666
Human Services Department	-	70,670	70,670
1001362 - MEASURE Z EVALUATION	-	(277)	(277)
1001372 - MEAS Z VIOL PREV FY15-16	0	(14,788)	(14,788)
1004313 - MZ SERVICE PRIOR YEAR RESERVE	-	25,333	25,333
1004447 - MZ19-20 ADMIN	(0)	(11,346)	(11,346)
1004457 - MZ19-20 CONTRACT CMTY HEALING	-	46,767	46,767
1004458 - MZ19-20 CONTRACT CMTY TA	-	1	1
1004462 - MZ19-20 STAFF GV COACHING	-	24,980	24,980
Mayor	-	140	140
1001372 - MEAS Z VIOL PREV FY15-16	-	140	140
Police Department	52,464	2,984,707	3,037,171
1001323 - MEASURE Z-OPD	52,464	2,984,707	3,037,171
2260 - Measure WW: East Bay Regional Parks District Local Grant	24,742	471,328	496,070
Capital Improvement Projects	24,742	270,418	295,160
1000637 - LINCOLN SQU PARK-ACTIVITY DECK	-	17,252	17,252
1000852 - MEASURE WW PUBLIC ART	-	4,100	4,100
1001412 - CALDECOTT TRAIL	24,405	246,105	270,510
1001497 - FEATHER RIVER CAMP MSR WW	337	-	337
1003447 - BALLFIELD WRNG HZRD-CURT FLOOD	-	2,962	2,962
Economic and Workforce Development Department	-	196,567	196,567
1000852 - MEASURE WW PUBLIC ART	-	196,567	196,567
Oakland Public Works Department	-	4,343	4,343
1000704 - BELLEVUE AVE ENTRY-FAIRYLAND	-	2,479	2,479
1000854 - RAINBOW REC CENTER EXPANSION	-	40	40
1003447 - BALLFIELD WRNG HZRD-CURT FLOOD	-	1,824	1,824
2261 - Measure AA - Oversight	2,625	2,503,822	2,506,447
City Administrator	-	412,215	412,215
1000002 - DP020 Administrative Project	-	412,215	412,215
Non Departmental and Port	2,625	2,091,607	2,094,232
1000007 - DP080 Administrative Project	2,625	2,091,607	2,094,232
2262 - Measure AA - Early Education	-	11,590,252	11,590,252
Non Departmental and Port	-	11,590,252	11,590,252
1000007 - DP080 Administrative Project	-	418,457	418,457
1000021 - DP900 Administrative Project	-	11,171,795	11,171,795
2263 - Measure AA - Oakland Promise	-	5,795,357	5,795,357
Non Departmental and Port	-	5,795,357	5,795,357
1000007 - DP080 Administrative Project	-	5,795,357	5,795,357
2270 - Vacant Property Tax Act Fund	524,353	58,470	582,822
Finance Department	7,766	-	7,766
1000007 - DP080 Administrative Project	7,766	-	7,766
Oakland Public Works Department	516,587	58,470	575,056

Fund	Encumbrance Carryforward	Project Carryforward	Total Carryforward
1000010 - DP300 Administrative Project	334,098	-	334,098
1005783 - BULKY BLOCK PARTY	-	4,518	4,518
1006062 - HOMELESS ENCAMP CLEANING	182,489	53,952	236,440
2310 - Lighting and Landscape Assessment District	251,571	6,862	258,433
Department of Transportation	17,210	-	17,210
1003469 - DP350 Administrative Project	17,210	-	17,210
Oakland Public Works Department	234,362	6,862	241,224
1000010 - DP300 Administrative Project	194,379	-	194,379
1000983 - LAKE MERRITT MNTNNC	16,821	6,862	23,683
1003399 - MANDELA PKY LANDSCAPE MAINT.	23,162	-	23,162
2320 - Fire Suppression Assessment District	-	27,446	27,446
Fire Department	-	27,446	27,446
1000615 - FEMA PDMG GRANT MH G493420	-	27,446	27,446
2331 - Wood Street Community Facilities District	3,975	80,524	84,499
Oakland Public Works Department	3,975	80,524	84,499
1004285 - WOOD STREET CFD	3,975	80,524	84,499
2332 - Gateway Industrial Park	172,836	619,786	792,622
Department of Transportation	38,559	-	38,559
1003469 - DP350 Administrative Project	38,559	-	38,559
Oakland Public Works Department	134,277	619,786	754,062
1004284 - OAB CFD NO. 2015-1 GATEWAY	134,277	124,267	258,543
1004911 - OAB CFD 2015-1 CAP RES	-	495,519	495,519
2333 - Brooklyn Basin Public Services	18,696	458,325	477,021
Oakland Public Works Department	18,696	458,325	477,021
1005167 - CFD 2017-1 BROOKLYN BASIN-SVC	18,696	387,582	406,278
1005168 - CFD 2017-1 BROOKLYN BASIN-CAP	-	70,743	70,743
2334 - Oak Knoll Facilities & Services	-	56,790	56,790
Oakland Public Works Department	-	56,790	56,790
1006257 - CFD 2021-1 OAK KNOLL - DP AGMT	-	56,790	56,790
2411 - False Alarm Reduction Program	62,246	-	62,246
Police Department	62,246	-	62,246
1000783 - FALSE ALARM REDUCTION	62,246	-	62,246
2412 - Measure M - Alameda County: Emergency Dispatch Service Supplemental Assessment	32,022	11,302	43,324
Finance Department	-	11,302	11,302
1000112 - EMRGNCY RETN SVCS ACT ASMT ENG	-	9,500	9,500
1000113 - MSR N PARAMDC ASMT ENGR SVC	-	1,802	1,802
Fire Department	32,022	-	32,022
1000009 - DP200 Administrative Project	32,022	-	32,022
2413 - Rent Adjustment Program Fund	41,169	1,247,557	1,288,726
Housing and Community Development Department	41,169	1,247,557	1,288,726
1001110 - RENT ARBITRATION P190020	41,169	1,247,557	1,288,726
2415 - Development Service Fund	13,616,739	16,551,763	30,168,502
City Administrator	13,068	85,500	98,568
1000002 - DP020 Administrative Project	12,602	85,500	98,102
1000021 - DP900 Administrative Project	466	-	466
1001382 - PERTS TECHNOLOGY ENHANCEMENT	(0)	-	(0)
Department of Transportation	394,074	3,219,131	3,613,205
1000652 - RIGHT OF WAY INSPECTIONS 2415	4,461	-	4,461
1001011 - PRIVATE PROP SIDEWALK REPAIR	-	19,111	19,111
1001170 - ENGINEERING SERVICES	229,936	-	229,936
1001357 - TRAFFIC SIGNAL AT 5TH-EMBRCDRO	-	350,000	350,000
1003469 - DP350 Administrative Project	2,631	-	2,631
1003971 - TECH ENHANCEMENT AND REC MGMT	546	1,491,041	1,491,587
1005173 - CIP PPM SYSTEM	156,500	-	156,500
1005511 - ON CALL PLAN REVIEW	-	1,358,980	1,358,980
Economic and Workforce Development Department	-	50,000	50,000
1001475 - GENERAL PLAN UPDATE	-	50,000	50,000
Finance Department	0	250,000	250,000
1000007 - DP080 Administrative Project	0	250,000	250,000
Fire Department	162,265	1,322,656	1,484,921
1005060 - Fire Code Insp of Structures	162,265	498,531	660,796
1005074 - Fire Plan Check	-	824,125	824,125
Information Technology Department	-	11,797	11,797
1003971 - TECH ENHANCEMENT AND REC MGMT	-	11,797	11,797
Non Departmental and Port	75,369	1,297,654	1,373,023
1000021 - DP900 Administrative Project	75,369	-	75,369
1006079 - Phase II ROSP Athenian Group	-	1,297,654	1,297,654

Fund	Encumbrance Carryforward	Project Carryforward	Total Carryforward
Oakland Public Works Department	45,261	-	45,261
1003210 - PRIVATE SEWER INSPECTION	(0)	-	(0)
1003971 - TECH ENHANCEMENT AND REC MGMT	45,261	-	45,261
Planning and Building Department	12,926,702	10,315,025	23,241,727
1000018 - DP840 Administrative Project	223,937	200,177	424,113
1000904 - CONTINGENCY RESERVE	-	100,000	100,000
1001024 - BLIGHT ABATEMENT PROGRAM	25,267	287,460	312,728
1001264 - FORECLOSED REGISTRATION-VACANT	-	268,175	268,175
1001382 - PERTS TECHNOLOGY ENHANCEMENT	0	-	0
1001420 - DOWNTOWN SPECIFIC PLAN CONTGCV	(11,255)	114,955	103,700
1001475 - GENERAL PLAN UPDATE	533,061	2,358,870	2,891,931
1003351 - DWNTOWN SPEC PLAN - FTA	0	-	0
1003971 - TECH ENHANCEMENT AND REC MGMT	1,970,518	3,461,149	5,431,667
1004837 - Revenue Forecasting - PBD	41,108	-	41,108
1005157 - Historic Preservation- ESA	23,544	3,592	27,136
1005192 - On-Call Plan Check & Insp	8,833,829	-	8,833,829
1005408 - LEAP Grant	60,667	-	60,667
1005458 - PBD Strategic Work Plan	(6,044)	-	(6,044)
1005922 - On Call Permit Services	1,071,601	385,256	1,456,858
1006079 - Phase II ROSP Athenian Group	2,754	1,165,352	1,168,106
1006366 - 250 FHOP WORK AREA REFRESH	81,311	1,294,546	1,375,857
1006439 - MGT Master Fee Study	76,405	397,609	474,014
1007049 - PBD STRATEGIC WORKPLN VEHICLES	-	277,882	277,882
2416 - Traffic Safety Fund	7,493	-	7,493
Capital Improvement Projects	6,199	-	6,199
1000023 - DPCIP Administrative Project	6,199	-	6,199
Department of Transportation	953	-	953
1003469 - DP350 Administrative Project	953	-	953
Oakland Public Works Department	(0)	-	(0)
1000010 - DP300 Administrative Project	(0)	-	(0)
Police Department	342	-	342
1000008 - DP1000 Administrative Project	342	-	342
2417 - Excess Litter Fee Fund	(22,151)	10,000	(12,151)
City Administrator	(59,940)	10,000	(49,940)
1000002 - DP020 Administrative Project	(59,940)	-	(59,940)
1000103 - EXCESS LITTER FEE PROGRAM	0	10,000	10,000
Oakland Public Works Department	37,789	-	37,789
1000010 - DP300 Administrative Project	37,717	-	37,717
1000103 - EXCESS LITTER FEE PROGRAM	72	-	72
2419 - Measure C: Transient Occupancy Tax (TOT) Surcharge	2	548,228	548,230
Economic and Workforce Development Department	0	548,228	548,228
1000458 - TOT SURCHARGE-CULTURAL GRANTS	0	436,080	436,080
1000459 - TOT SURCHARGE-ART AND SOUL	0	-	0
1000460 - TOT SURCHARGE-FAIRS AND FEST	0	112,148	112,148
Non Departmental and Port	2	-	2
1000456 - TOT SURCHARGE-ZOO	0	-	0
1000457 - TOT SURCHARGE-MUSEUM	0	-	0
1001283 - TOT SURCHARGE-OCVB	1	-	1
1001493 - TOT SURCHARGE-CHABOT	0	-	0
2420 - Transportation Impact Fee	-	4,401,128	4,401,128
Department of Transportation	-	4,247,883	4,247,883
1004646 - TIF TRANSPORTATION	-	2,000,333	2,000,333
1006225 - Garfield Elementary Ped Impr	-	880,338	880,338
1006300 - Impr 24th Harrison Bay 27th	-	1,367,213	1,367,213
Planning and Building Department	-	153,245	153,245
1001628 - TRANSPORTATION IMPACT FEES	-	125,445	125,445
1005925 - Impact Fees: Admin Processing	-	27,800	27,800
2421 - Capital Improvements Impact Fee Fund	1,154,070	1,780,917	2,934,987
Capital Improvement Projects	1,029,251	1,354,786	2,384,037
1001612 - CAPITAL IMP IMPACT FEES	-	1,000	1,000
1003439 - FIRE STATIONS CW RENOVATIONS	250,166	-	250,166
1003440 - 3 BR RENO.WOAK, ASIAN, BROOKF.	-	218,832	218,832
1003625 - MOSSWOOD REBUILD	221,956	842	222,798
1004851 - DACA PHASE 2 RENO	-	800,000	800,000
1004866 - HOLLY MINI PARK	22,729	227,271	250,000
1005274 - STORM DRAINAGE MASTER PLAN	305,418	91,000	396,418
1006040 - MALONGA CENTER - FEASIBILITY	228,983	15,841	244,823

Fund	Encumbrance Carryforward	Project Carryforward	Total Carryforward
Oakland Public Works Department	124,819	344,576	469,395
1006040 - MALONGA CENTER - FEASIBILITY	-	58,214	58,214
1006155 - REDWOOD HEIGHTS PK TOT LOT	100,000	-	100,000
1006156 - JUNIOR SCIENCE CENTER	-	40,000	40,000
1006157 - W OAK YOUTH CENTER	24,819	362	25,181
1006158 - D3 COMM CTR CIP	-	96,000	96,000
1006159 - KONO SIGNAGE/ARCHWAY	-	125,000	125,000
1006160 - ARROYO VIEJO PK-COMM KTCHN	-	25,000	25,000
Planning and Building Department	-	81,555	81,555
1001612 - CAPITAL IMP IMPACT FEES	-	62,855	62,855
1005925 - Impact Fees: Admin Processing	-	18,700	18,700
2423 - Jobs Housing Impact Fee Fund	-	8,352,515	8,352,515
Housing and Community Development Department	-	8,281,385	8,281,385
1001664 - JOBS/HOUSING IMPACT FEES	-	28,515	28,515
1005469 - 3050 Int'l Blvd Acquisition	-	2,077,870	2,077,870
1006416 - Phoenix Affordable Housing	-	2,175,000	2,175,000
1006544 - 34th & San Pablo	-	4,000,000	4,000,000
Planning and Building Department	-	71,130	71,130
1001664 - JOBS/HOUSING IMPACT FEES	-	71,130	71,130
2424 - Affordable Housing Impact Fee Fund	-	11,586,775	11,586,775
Housing and Community Development Department	-	11,499,443	11,499,443
1001674 - AFFORDABLE HOUSING IMPACT FEE	-	9,186,313	9,186,313
1004675 - WEST GRAND & BRUSH	-	330,000	330,000
1006542 - 500 Lake Park Avenue	-	1,983,130	1,983,130
Planning and Building Department	-	87,332	87,332
1001674 - AFFORDABLE HOUSING IMPACT FEE	-	87,332	87,332
2430 - Lead Settlement 2022	-	4,797,185	4,797,185
City Administrator	-	383,294	383,294
1006538 - Equity Based Lead Program	-	383,294	383,294
Housing and Community Development Department	-	350,000	350,000
1006538 - Equity Based Lead Program	-	350,000	350,000
Non Departmental and Port	-	4,063,891	4,063,891
1006538 - Equity Based Lead Program	-	4,063,891	4,063,891
2611 - HUD-CDBG (ARRA)	-	473,030	473,030
Housing and Community Development Department	-	473,030	473,030
1001457 - WINTER WEATHERIZATION-CDBG-R	-	473,030	473,030
2826 - Mortgage Revenue	12,331	1,577,870	1,590,201
Housing and Community Development Department	12,331	1,577,870	1,590,201
1000383 - HOUSING DEVELOP P05320	12,331	-	12,331
1006542 - 500 Lake Park Avenue	-	1,577,870	1,577,870
2830 - Low and Moderate Income Housing Asset Fund	6,864	5,852,866	5,859,731
Housing and Community Development Department	6,864	5,852,866	5,859,731
1000364 - REDWOOD HILL	-	163,036	163,036
1000388 - HOUSING DEV PROJECT	6,864	277,639	284,503
1000392 - EMERGENCY REPAIR PROG	-	300,000	300,000
1001033 - 715 CAMPBELL STREET-401 CITY	-	6,790	6,790
1003307 - Acq. Rehab & NOAH Preservation	-	895,000	895,000
1004668 - 95TH AND INTERNATIONAL	-	216,893	216,893
1004670 - FRIENDSHIP SENIOR RENTAL	-	1,000,000	1,000,000
1004672 - FRUITVALE TRANSIT VILLAGE II B	-	957,900	957,900
1004675 - WEST GRAND & BRUSH	-	48,031	48,031
1004722 - VISTA ESTERO	-	8,750	8,750
1005839 - Peace Gardens	-	59,384	59,384
1006416 - Phoenix Affordable Housing	-	600,000	600,000
1006546 - Agnes Memorial Senior	-	1,319,443	1,319,443
2912 - Federal Asset Forfeiture: City Share	0	-	0
Police Department	0	-	0
1000008 - DP1000 Administrative Project	0	-	0
2990 - Public Works Grants	-	22,074	22,074
Oakland Public Works Department	-	22,074	22,074
1004228 - 1000969 CLEAN CREEKS CA-H578	-	4,602	4,602
1004385 - COLLABORATIV CREEKS PRGM	-	17,472	17,472
2994 - Social Services Grants	41,911	732,948	774,859
Department of Violence Prevention	-	576,684	576,684
1000565 - HSD-OAKLAND UNITE DONATION	-	44,170	44,170
1000566 - LAMPERT CEASEFIRE DONATION	-	24,467	24,467
1005164 - East Bay Community Foundation	-	1,468	1,468

Fund	Encumbrance Carryforward	Project Carryforward	Total Carryforward
1006520 - Gilead 2022-2025	-	506,579	506,579
Human Services Department	41,911	156,264	198,175
1000320 - OLDER AMERICANS	-	4,935	4,935
1000324 - CHILDCARE CENTER	-	4,918	4,918
1000328 - HEAD START DONATIONS	-	490	490
1000413 - AC-OCAP DONATIONS	-	54,046	54,046
1000513 - HUNGER DONATIONS	-	47,674	47,674
1000545 - YR 16 DONATION	914	19,606	20,521
1001396 - HSD-DONATIONS SMMR FOOD PRGM	-	21,802	21,802
1003387 - HOMELESS DONATIONS	-	2,794	2,794
1003911 - CORE HSG CTRS FY1718EMERYVILLE	40,996	-	40,996
1004255 - SCP FGP Donation	0	-	0
2995 - Police Grants	125	(3,019)	(2,894)
Police Department	125	(3,019)	(2,894)
1000755 - K-9 UNIT DONATIONS	122	6,451	6,573
1000758 - CRISIS INTERVENTION TRAINING	3	15,272	15,275
1000764 - MISC GRANT HONOR GUARD	-	(11,988)	(11,988)
1000782 - IDENTITY THEFT STRIKE FORCE	-	(12,754)	(12,754)
2996 - Parks and Recreation Grants 2001	120,000	(37,623)	82,377
Oakland Parks and Recreation Department	120,000	(37,623)	82,377
1001604 - BOATING GRANTS 2010	-	33,694	33,694
1006523 - OPR SMALL GRANTS	-	8,683	8,683
1007107 - PERALTA HACIENDA WILDLIFE 004	120,000	(80,000)	40,000
2999 - Miscellaneous Grants	6,189,530	4,623,834	10,813,363
Capital Improvement Projects	6,007,591	981,173	6,988,764
1000043 - CD HIST MIT FIP 2999-G499910	-	244,250	244,250
1000044 - BMSP HIST MIT FIP 2999-G499920	-	77,500	77,500
1000222 - PRP 1-C INFRT INF 2999-C464571	32,672	(9,297)	23,375
1001036 - CLEAN WATERSHEDS CLEAN BAY	-	(477)	(477)
1003211 - 19TH ST BART TO LAKE MERRITT	774,750	-	774,750
1003411 - EBMUD COST SHARING	-	60,840	60,840
1003625 - MOSSWOOD REBUILD	3,449,500	-	3,449,500
1005033 - EAST BAY GREENWAY-TRAIL	1,750,669	-	1,750,669
1006205 - Inter Term Coliseum BART	-	608,357	608,357
City Administrator	34,802	99,221	134,024
1000472 - CIVIC DESIGN LAB-1TYM FND15-17	0	5,382	5,382
1000976 - BUS RAPID TRANSIT	-	(22,100)	(22,100)
1001459 - CSRO- ROCKEFELLER GRANT	34,802	111,571	146,373
1001577 - INNOVATOR PILOTS	-	4,368	4,368
City Clerk	26,649	828,377	855,026
1000447 - PUBLIC ED - GOVERNMENT P350210	26,649	828,377	855,026
Department of Transportation	-	818,065	818,065
1000976 - BUS RAPID TRANSIT	-	(9,299)	(9,299)
1001550 - BIKE SHARE PROGRAM	-	82	82
1003211 - 19TH ST BART TO LAKE MERRITT	-	725,250	725,250
1003831 - JLS BROADWAY SHUTTLE 2999	-	4,510	4,510
1004404 - UTILITY CONDUITS TO ST. POLES	-	84,000	84,000
1004924 - ANTIOCH CT STREETScape	-	13,522	13,522
Economic and Workforce Development Department	4,925	115,452	120,377
1000043 - CD HIST MIT FIP 2999-G499910	-	42,500	42,500
1000047 - SMALL BUS WK 2999-G496310	875	13,121	13,996
1000172 - ECON DEV STR SRT 2999-P469910	-	(2,500)	(2,500)
1003253 - KENNETH RAININ FOUNDATION	-	11,595	11,595
1004907 - SURDNA FOUNDATION GRANT (2999)	-	12,786	12,786
1006372 - NEA - CULTURAL ECONOMIES 2999	4,050	37,950	42,000
Fire Department	-	10,020	10,020
1005493 - Youth Fire Safety Program	-	9,520	9,520
1006383 - OFD DONATIONS UNDER 50K	-	500	500
Housing and Community Development Department	31,047	1,216,597	1,247,644
1000080 - TENANT ACCESS PROG G00510	-	1,072	1,072
1000088 - REHAB LOAN PROG G08760	-	657,774	657,774
1000258 - HDG-CALIFORNIA HOTEL	-	110,000	110,000
1000260 - HDG-MARIN WAY COURT	-	40,000	40,000
1000365 - CALDAP G81200	-	4,650	4,650
1000389 - ALLIANCE WO DEV	-	777	777
1001367 - KRESGE GRANT	23,829	36,630	60,459
1001390 - HOME MAINTENANC G08660	-	332,189	332,189

Fund	Encumbrance Carryforward	Project Carryforward	Total Carryforward
1001483 - MINOR HOME REPA G53810	-	4,561	4,561
1001615 - LS&R AC TRANSIT BRT	7,218	28,944	36,162
Information Technology Department	7,346	-	7,346
1000447 - PUBLIC ED - GOVERNMENT P350210	7,346	-	7,346
Mayor	-	(29,196)	(29,196)
1001446 - MAYOR'S DIRECTOR OF EQUITY	-	(64,806)	(64,806)
1003253 - KENNETH RAININ FOUNDATION	-	(44,516)	(44,516)
1004317 - Fnd for Cities of Svc Inc Grnt	-	9,874	9,874
1005145 - NEW VENTURE - HOMELESSNESS	-	70,252	70,252
Non Departmental and Port	-	(2,122)	(2,122)
1000976 - BUS RAPID TRANSIT	-	(2,122)	(2,122)
Oakland Animal Services	-	27,859	27,859
1004272 - FRIENDS OF OAK ANIML SVC DNTN	-	27,859	27,859
Oakland Public Works Department	77,170	577,998	655,168
1000183 - LINCN REC CTR ORA 2999-C329621	-	274	274
1000727 - GOLDEN GATE REC CTR-NEW	-	538	538
1000976 - BUS RAPID TRANSIT	-	279,873	279,873
1001028 - BEGIN PLAZA RENOVATIONS	-	12,039	12,039
1003625 - MOSSWOOD REBUILD	-	25,000	25,000
1004841 - JACK LONDON AQUATIC CTR	77,170	72,052	149,222
1004866 - HOLLY MINI PARK	-	(53)	(53)
1005921 - ATHOL PK TENNIS CT IMPROVEMENT	-	3,275	3,275
1006261 - CULVERT REPAIRS RICHMOND BLVD	-	185,000	185,000
Planning and Building Department	-	(54,970)	(54,970)
1000976 - BUS RAPID TRANSIT	-	(54,970)	(54,970)
Race and Equity Department	-	35,359	35,359
1003951 - EQUITY INDCTR PRJ-CUNY GRNT	-	35,359	35,359
3100 - Sewer Service Fund	22,767,021	36,442,381	59,209,402
Capital Improvement Projects	18,996,447	25,690,818	44,687,265
1000654 - SEWER-WTMRE MCRTHR MTN 83-012	27,200	31,692	58,892
1000673 - SS-SMNRY AVNL BNCRFT 83-103	0	(934)	(934)
1000720 - EMRGNCY MISC SEWERS	60,257	2,595	62,852
1000835 - SANITARY SEWER ROOT FOAMING	209,989	1,512,557	1,722,546
1000843 - RHB SWR-23RD-INTL-26TH-E12TH	-	46,707	46,707
1000920 - REHAB SNTRY SWRS SBBSIN 83 503	200,000	4,077,196	4,277,196
1000921 - REHAB SNTRY SWRS SBBSIN 83 403	3,241,780	582,335	3,824,115
1000922 - SANITARY SWR ROOT FMNG FY16 17	0	81	81
1000997 - SR SAN LEANDRO EDES 85TH	10,819	-	10,819
1001018 - VARIOUS LOC SS REHAB	-	71,017	71,017
1001026 - REHAB SNTRY SWRS SBBSIN 80 022	1	69,775	69,776
1001039 - SS RHB-CASTLE-CHELTON	278,735	-	278,735
1001166 - SS-HWY 13 RNHRDT SR 39TH ALISO	138,796	95,884	234,680
1001173 - CITYWIDE SS CAPACITY UPGRADES	199,869	2,247,637	2,447,506
1001192 - REHAB-SS 57TH AV-INTL BLVD- SL	-	6,000	6,000
1001289 - SS SUB-BASIN FLOW MNTRNG-DATA	-	62,162	62,162
1001322 - SS-MTN LNA SNNYMR SMNRY 83-402	-	4,709	4,709
1001375 - SS-14 MCRTHR ARDLY E13 58-04	-	25,634	25,634
1001433 - PARKRIDGE SKYLINE DENTON S SWR	50,700	390,574	441,274
1001602 - ANNUAL INFLOW CORRECTION PGM	-	581,044	581,044
1001676 - EPA-SEWER CLEANING	-	486,124	486,124
1003202 - REHAB OF SS SUBBASIN 84-003	0	233,333	233,333
1003231 - REHAB OF SS SUBBASIN 83-002	314,592	-	314,592
1003772 - FEMA 4301 6391 LONGCROFT DRIVE	-	9	9
1004268 - SEWER MTGATION & TEMP DSCHRG	68,196	566,510	634,706
1004342 - REHAB SNTRY SWR 80-101	37,585	-	37,585
1004788 - SANITARY SEWER MASTER PLAN	239,241	-	239,241
1004806 - SS REHAB SUBBASIN 83-001	6,892,329	583,977	7,476,306
1004807 - SS REHAB SUBBASIN 83-102	667,965	-	667,965
1004810 - 3100 30244 SS SUBBASIN 85-202	454,052	556,600	1,010,652
1004842 - ANNUAL INFLOW CORRECTION	-	1,000,000	1,000,000
1004844 - SS CAPACITY UPGRADE MAYBELLE	101,980	581,789	683,769
1004845 - SS REHAB SUB-BASIN 82-005	1,954,133	(264,442)	1,689,691
1005411 - P1000720 EMERG MISC. SEWERS	520,093	221,564	741,658
1005412 - P1003201 REHAB SS BASIN 81-201	350,073	3,001,836	3,351,909
1005874 - SS REHAB SUB-BASIN 83-404 PH1	473	588,154	588,626
1005875 - SS REHAB SUB-BASIN 83-404 PH2	-	3,282,614	3,282,614
1005876 - SS REHAB SUB-BASIN 86-001	-	657,729	657,729

Fund	Encumbrance Carryforward	Project Carryforward	Total Carryforward
1005877 - SS REHAB SUB-BASIN 56-01	-	972,198	972,198
1006208 - SS EMERGENCY REPAIRS - T1	525,017	113,983	639,000
1006209 - SS EMERGENCY REPAIRS - T2	2,147,018	254,524	2,401,542
1006210 - SS EMERGENCY REPAIRS - T3	233,040	1,219,286	1,452,326
1006211 - SS EMERGENCY REPAIRS - T4	-	1,500,000	1,500,000
1006213 - ANNUAL INFLOW PGM - I1	72,515	107,664	180,179
1006214 - ANNUAL INFLOW PGM - I2	-	220,700	220,700
City Administrator	-	14,564	14,564
1006110 - OAK311 COMMS	-	14,564	14,564
Department of Transportation	2,737	-	2,737
1003469 - DP350 Administrative Project	2,737	-	2,737
Oakland Public Works Department	3,767,837	10,736,999	14,504,837
1000010 - DP300 Administrative Project	2,591,437	-	2,591,437
1000673 - SS-SMNRV AVNL BNCRFT 83-103	-	934	934
1000675 - STORM DRAIN MARKERS	-	101,326	101,326
1000920 - REHAB SNTRY SWRS SBBSIN 83 503	-	6,769	6,769
1000921 - REHAB SNTRY SWRS SBBSIN 83 403	-	(10,615)	(10,615)
1001173 - CITYWIDE SS CAPACITY UPGRADES	-	26	26
1001514 - CLEAN LAKE CONTRACT	346	-	346
1001564 - SEWER ADMINISTRATIVE ORDER	20,335	2,469	22,804
1001676 - EPA-SEWER CLEANING	1,151,109	8,216,677	9,367,787
1001689 - BUILDING SEWER C084	4,610	-	4,610
1003202 - REHAB OF SS SUBBASIN 84-003	-	15,000	15,000
1004268 - SEWER MTGATION & TEMP DSCHRG	-	323,775	323,775
1004331 - EPA-FOG CONTROL	-	550,304	550,304
1004806 - SS REHAB SUBBASIN 83-001	-	156,579	156,579
1004810 - 3100 30244 SS SUBBASIN 85-202	-	178	178
1004845 - SS REHAB SUB-BASIN 82-005	-	315	315
1005274 - STORM DRAINAGE MASTER PLAN	-	654,526	654,526
1005409 - CONSENT DECREE SERVICES	-	299,815	299,815
1005411 - P1000720 EMERG MISC. SEWERS	-	(4,427)	(4,427)
1005412 - P1003201 REHAB SS BASIN 81-201	-	111,579	111,579
1005877 - SS REHAB SUB-BASIN 56-01	-	(11,231)	(11,231)
1006261 - CULVERT REPAIRS RICHMOND BLVD	-	323,000	323,000
3200 - Golf Course	12,999	-	12,999
Oakland Parks and Recreation Department	12,999	-	12,999
1000012 - DP5000 Administrative Project	2,367	-	2,367
1000624 - GOLF COURSE CAPITAL PROJECTS	10,632	-	10,632
4100 - Equipment	7,729,423	-	7,729,423
Fire Department	54,853	-	54,853
1000009 - DP200 Administrative Project	54,853	-	54,853
Human Resources Management Department	0	-	0
1000005 - DP050 Administrative Project	0	-	0
Oakland Public Works Department	7,674,570	-	7,674,570
1000010 - DP300 Administrative Project	4,106,011	-	4,106,011
1003199 - 2016 EQUIPMENT MASTER LEASE	48,844	-	48,844
1003866 - Insurance Recoveries- OPD	96,320	-	96,320
1003867 - INSURANCE RECOVERIES- OFD	1,135,619	-	1,135,619
1003868 - INSURANCE RECOVERY- OPW	64,621	-	64,621
1005842 - MSC UST REMOVAL & AST INSTALL	1,948,156	-	1,948,156
1006384 - F4100 MATCHING - SEC GRANT	275,000	-	275,000
4200 - Radio / Telecommunications	628,794	2,254,137	2,882,931
Capital Improvement Projects	194,623	612,347	806,970
1001249 - RADIO FINANCING FUNDS C480350	1	81,831	81,832
1006279 - CTIYWIDE UPS REPLACEMENT	194,622	530,516	725,138
Fire Department	9,068	-	9,068
1000009 - DP200 Administrative Project	9,068	-	9,068
Information Technology Department	425,102	1,641,790	2,066,893
1000009 - DP200 Administrative Project	283,854	-	283,854
1000011 - DP460 Administrative Project	141,248	-	141,248
1000442 - MOBILE RADIOS	-	391,750	391,750
1005180 - RADIO REPLACEMENT	-	985,761	985,761
1007218 - Public Safety Comm Upgrade	-	264,279	264,279
4210 - Telephone Equipment and Software	16,338	-	16,338
Information Technology Department	16,338	-	16,338
1000011 - DP460 Administrative Project	16,338	-	16,338
4300 - Reproduction	130,973	-	130,973

Fund	Encumbrance Carryforward	Project Carryforward	Total Carryforward
Information Technology Department	130,973	-	130,973
1000011 - DP460 Administrative Project	130,973	-	130,973
4400 - City Facilities	4,712,034	2,030,572	6,742,606
Capital Improvement Projects	2,242,802	-	2,242,802
1001520 - ADA TRNSTN PLAN SURVEY FY15-16	19,543	-	19,543
1003625 - MOSSWOOD REBUILD	2,223,259	-	2,223,259
Human Services Department	150	68,283	68,433
1000316 - RETAINED RENTAL REV DOSC	-	41,289	41,289
1000317 - RETAINED RENTAL REV NOSC	-	8,998	8,998
1000318 - RETAINED RENTAL REV WOSC	-	8,998	8,998
1001097 - RETAINED RENTAL REV EOSC	-	8,998	8,998
1004510 - HEADSTART FY20-21 CSPP	150	-	150
Oakland Parks and Recreation Department	-	196,922	196,922
1003949 - INS RECOVERIES FACILITEIES SVC	-	196,922	196,922
Oakland Public Works Department	2,469,082	1,765,367	4,234,449
1000010 - DP300 Administrative Project	946,446	-	946,446
1000716 - MINOR CIP	1,311	-	1,311
1000988 - FY 05 06 MSC CLEAN UP	19,129	609,520	628,649
1001642 - ENVIRONMENTAL CMLPNC FY05-06	199,040	15,003	214,042
1001679 - EOSC MAINTENANCE	19,135	176,178	195,313
1003949 - INS RECOVERIES FACILITEIES SVC	-	3,807	3,807
1004234 - DEFERRED MAINTENANCE FUND	874,359	54,124	928,483
1004235 - EMERGENCY REPAIR FUND	368,796	736	369,532
1005170 - SECURITY SERVICES	40,866	-	40,866
1007052 - FACILITIES SPACE PLANNING	-	656,000	656,000
1007192 - FACILITIES MASTER PLAN	-	250,000	250,000
4450 - City Facilities Energy Conservation Projects	3,799	-	3,799
Oakland Public Works Department	3,799	-	3,799
1000817 - WLLMS STTLMNT ENRGY-SVING FUND	3,799	-	3,799
4500 - Central Stores	16,331	-	16,331
Finance Department	16,331	-	16,331
1000007 - DP080 Administrative Project	16,331	-	16,331
Non Departmental and Port	(0)	-	(0)
1000021 - DP900 Administrative Project	(0)	-	(0)
4550 - Purchasing	27,734	-	27,734
Finance Department	27,734	-	27,734
1000007 - DP080 Administrative Project	27,734	-	27,734
4600 - Information Technology	2,549,718	10,265,266	12,814,984
Capital Improvement Projects	135,487	3,520,163	3,655,650
1000439 - IBM2 911 PS UPGRADE C468133	135,487	3,520,163	3,655,650
City Administrator	172,036	2,853	174,889
1006113 - WEBSITE DEVELOPMENT	172,036	2,853	174,889
Finance Department	-	3,453,708	3,453,708
1004391 - FINANCE OP SYSTEMS	-	3,453,708	3,453,708
Fire Department	-	528,304	528,304
1000439 - IBM2 911 PS UPGRADE C468133	-	528,304	528,304
Information Technology Department	2,242,195	2,753,235	4,995,430
1000011 - DP460 Administrative Project	14,902	-	14,902
1004546 - PUBLIC SAFETY	50,302	282,887	333,189
1004547 - PRIME	35,090	104,137	139,227
1004548 - ORACLE	1,085,071	222,361	1,307,432
1004549 - DRT	17	156,670	156,687
1004550 - MICROSOFT	391,185	-	391,185
1004551 - HARDWARE, MAINT, PROF SERV	134,179	857,121	991,299
1004552 - SOFTWARE, SUBSCRIP, PROF SERV	518,891	1,130,060	1,648,951
1004553 - REGISTRATION	7,287	-	7,287
1004554 - GENERAL SERVICES	5,270	-	5,270
Non Departmental and Port	-	7,004	7,004
1005229 - 2017 IT SYSTEMS - PS - LEASE 2	-	7,004	7,004
5055 - Piedmont Pines Underground Assessment District	-	3,484	3,484
Capital Improvement Projects	-	3,484	3,484
1000648 - PIEDMONT PINES ELEC UNDRGRNDG	-	3,484	3,484
5130 - Rockridge: Library Assessment District	57,360	1,014,820	1,072,180
Capital Improvement Projects	57,305	939,437	996,742
1003281 - ROCKRIDGE LIBRARY UPGRADE	-	5,520	5,520
1005843 - ROCKRIDGE LIBRARY UPGD	57,305	933,917	991,222
City Administrator	55	-	55

Fund	Encumbrance Carryforward	Project Carryforward	Total Carryforward
1001430 - ROCKRIDGE CFD ASMT ENGR	55	-	55
Oakland Public Works Department	-	75,383	75,383
1005843 - ROCKRIDGE LIBRARY UPGD	-	75,383	75,383
5200 - JPFA Capital Projects: Series 2005	-	38,001	38,001
Capital Improvement Projects	-	12,189	12,189
1001451 - CCE MACARTHUR STREETScape 5200	-	12,189	12,189
Oakland Public Works Department	-	25,812	25,812
1001451 - CCE MACARTHUR STREETScape 5200	-	25,812	25,812
5320 - Measure DD: 2003A Clean Water, Safe Parks & Open Space Trust Fund for Oakland	-	8,391	8,391
Oakland Public Works Department	-	8,391	8,391
1000987 - ESTUARY PARK	-	4,098	4,098
1001163 - SNOW PARK-LAKESIDE GREEN ST B&P LS&R	-	4,293	4,293
5321 - Measure DD: 2009B Clean Water, Safe Parks & Open Space Trust Fund for Oakland	10,302	770,233	780,535
Capital Improvement Projects	10,302	478,051	488,353
1000685 - WTRFRNT TRAIL-BAY-LAKE MERRITT	-	123,738	123,738
1000687 - WTRFRNT TRAIL-HGH ST BRIDGE	3,737	71	3,808
1000693 - 10TH ST CHANNEL IMPROVEMENTS	-	72,318	72,318
1000700 - 7TH STREET CHANNEL IMPROV	-	1,069	1,069
1000705 - LM IMPROV ENTRANCES	-	20	20
1000825 - SHEPHERD CREEK RESTORATION-B	-	28,704	28,704
1000826 - SAUSAL CREEK RESTORATION-B	-	31	31
1000828 - LAKE MERRITT ART-B	4,000	-	4,000
1000848 - ESTUARY ART-B	-	66,912	66,912
1001160 - LAKE MERRITT SLBOAT HSE SHRLNE	2,566	-	2,566
1001190 - CREEK RESTORATION-B	-	4,421	4,421
1001236 - LM CHANNEL ART-B	-	155,453	155,453
1001290 - WATERFRONT-CRYER BLDG DOCK	0	-	0
1001481 - CREEK ART-B	-	5,122	5,122
1001661 - WTRFRNT TRLS: E 7TH TO 23RD	-	20,194	20,194
Oakland Public Works Department	-	292,182	292,182
1000682 - WATERFRONT TRAIL-DERBY TO LANC	-	1,290	1,290
1000823 - FULL-TRSH CPTRE-21ST-HARRISON	-	4,476	4,476
1000825 - SHEPHERD CREEK RESTORATION-B	-	3,852	3,852
1001163 - SNOW PARK-LAKESIDE GREEN ST B&P LS&R	-	24,808	24,808
1001169 - WTRFRNT TRAIL-FRTVLE LAND XING	-	0	0
1001190 - CREEK RESTORATION-B	-	6,224	6,224
1001467 - WTRFRONT TRAIL-CRYER BCH REM	-	592	592
1001661 - WTRFRNT TRLS: E 7TH TO 23RD	-	10,932	10,932
1003198 - CREEK RESTORATION DD	-	240,008	240,008
5322 - Measure DD: 2017C Clean Water, Safe Parks & Open Space Trust for Oakland	2,237,662	8,243,878	10,481,539
Capital Improvement Projects	2,225,482	6,078,172	8,303,654
1000683 - Oakland Port Waterfront Trails	-	15,035	15,035
1000687 - WTRFRNT TRAIL-HGH ST BRIDGE	-	26,506	26,506
1000693 - 10TH ST CHANNEL IMPROVEMENTS	55,967	580,877	636,845
1000705 - LM IMPROV ENTRANCES	51	7,578	7,629
1000826 - SAUSAL CREEK RESTORATION-B	9,775	-	9,775
1000827 - WTRSHD ACQUISITION-B	18,853	824,151	843,004
1000839 - SAUSAL EROSION CONTROL PROJECT	375	-	375
1000858 - WATERFRONT TRAILS-ESTUARY PARK	733,530	374,582	1,108,112
1001169 - WTRFRNT TRAIL-FRTVLE LAND XING	901,344	123,791	1,025,135
1001190 - CREEK RESTORATION-B	-	9,952	9,952
1001191 - MEASURE DD ADMIN-B	30,000	14,260	44,260
1001661 - WTRFRNT TRLS: E 7TH TO 23RD	315,576	135,696	451,272
1003388 - LM WATER QUALITY D & C	1	523,204	523,205
1003389 - LM RESTOR, ACCESS D&C	-	400,817	400,817
1003390 - WATERFRONT TRAIL DES & A	-	2,894,027	2,894,027
1004295 - WATERFRONT TRAIL-PARK ST BRDG	1,344	1,212	2,556
1005340 - COURTLAND CREEK RESTORATION	158,666	146,484	305,149
Economic and Workforce Development Department	-	159,513	159,513
1000828 - LAKE MERRITT ART-B	-	36,910	36,910
1000848 - ESTUARY ART-B	-	62,096	62,096
1001236 - LM CHANNEL ART-B	-	45,337	45,337
1001481 - CREEK ART-B	-	15,170	15,170
Oakland Public Works Department	12,180	2,006,193	2,018,373
1000683 - Oakland Port Waterfront Trails	-	2,539	2,539
1000705 - LM IMPROV ENTRANCES	-	1,220	1,220
1000826 - SAUSAL CREEK RESTORATION-B	-	(223,107)	(223,107)

Fund	Encumbrance Carryforward	Project Carryforward	Total Carryforward
1000827 - WTRSHD ACQUISITION-B	-	28,477	28,477
1000839 - SAUSAL EROSION CONTROL PROJECT	-	82,232	82,232
1001163 - SNOW PARK-LAKESIDE GREEN ST B&P LS&R	-	354,825	354,825
1001169 - WTRFRNT TRAIL-FRTVLE LAND XING	-	124,629	124,629
1001190 - CREEK RESTORATION-B	11,677	11,835	23,512
1001191 - MEASURE DD ADMIN-B	-	(349)	(349)
1003388 - LM WATER QUALITY D & C	134	514,477	514,611
1003389 - LM RESTOR, ACCESS D&C	-	120,000	120,000
1003391 - LM CHANNEL TO ESTUARY CONNECT	-	74	74
1003392 - LM CHANNEL 7TH	-	982,781	982,781
1005092 - 7TH ST TIDE GATE OPERATIONS	369	815	1,183
1005340 - COURTLAND CREEK RESTORATION	-	5,745	5,745
5330 - Measure KK: Infrastructure and Affordable Housing	679,769	3,988,631	4,668,400
Capital Improvement Projects	662,489	3,669,191	4,331,680
1000854 - RAINBOW REC CENTER EXPANSION	1,396	1,214	2,610
1001035 - 7TH ST STREETScape PHASE 2	-	7,479	7,479
1001654 - PAB FEASBLTY STDY 5612-C473320	29,518	-	29,518
1003203 - HSIP 7 GRANT - TELEGRAPH AVE	-	37,131	37,131
1003348 - STSCAPES/COMPLETE ST CAPITAL	-	537,212	537,212
1003434 - DIMOND PARK - LIONS POOL RPR	-	16,082	16,082
1003435 - FEASI STUDY ROW NEW FIRE ST 4	13,720	356	14,076
1003438 - TELESCOPIC APPARAYUS DOOR REP	(0)	2,113	2,113
1003439 - FIRE STATIONS CW RENOVATIONS	513,881	698,914	1,212,795
1003442 - HEAD START BROOKFIELD UPGR	21,365	381	21,746
1003443 - HS FAC - ARROYO REMODEL	11,580	2,084	13,664
1003444 - HS PLAYGROUND REPLACEMENT	-	1,764	1,764
1003445 - HS RENOV MANZANITA CTR	-	14,342	14,342
1003448 - H ROBINSON CTR - AIR COND RPL	43,010	-	43,010
1003449 - A SHELTER - REP HVAC & ENERGY	28,019	163,023	191,043
1003451 - MAIN LIBRARY IMPROVEMENTS	-	128,574	128,574
1003829 - GREAT ST-PAVING RESURFACING	(0)	55,201	55,201
1004013 - HSIP 8 OAKLAND HILLS (148)	-	47,167	47,167
1004014 - HSIP 8 FRUITVALE AVE (149)	-	24,100	24,100
1004034 - SLURRY SEAL PROJECT	-	99,492	99,492
1004387 - CROSSING TO SAFETY 5012(156)	-	254,208	254,208
1004419 - PAVEMNT REHAB 2019-2	-	41,024	41,024
1004519 - CURB RMP & SIDEWLK RPR FY18-20	-	175,179	175,179
1004787 - LOWER PARK BLVD PROJECT	-	1,134,812	1,134,812
1005417 - P1000714 CITY SIDEWALK REPAIR	-	146,992	146,992
1005420 - P1001293 LS&R CTY ST RESRFACNG	-	80,346	80,346
Department of Transportation	-	(19,999)	(19,999)
1003203 - HSIP 7 GRANT - TELEGRAPH AVE	-	34,574	34,574
1003829 - GREAT ST-PAVING RESURFACING	-	(36,295)	(36,295)
1004014 - HSIP 8 FRUITVALE AVE (149)	-	5,109	5,109
1004017 - HSIP 8 HIGH ST (152)	-	(45,888)	(45,888)
1004387 - CROSSING TO SAFETY 5012(156)	-	22,500	22,500
Oakland Public Works Department	17,281	342,466	359,747
1000854 - RAINBOW REC CENTER EXPANSION	-	650	650
1001654 - PAB FEASBLTY STDY 5612-C473320	-	19,106	19,106
1003434 - DIMOND PARK - LIONS POOL RPR	-	1,233	1,233
1003436 - APRON & HARDSCAPE REP SIX STAT	-	77,304	77,304
1003437 - ROOF ASSESSMENT & REPLACE.	(2,750)	488	(2,262)
1003439 - FIRE STATIONS CW RENOVATIONS	19,296	0	19,296
1003440 - 3 BR RENO.WOAK, ASIAN, BROOKF.	735	(1)	733
1003444 - HS PLAYGROUND REPLACEMENT	-	2,044	2,044
1003446 - TASSAFARONGA GYM IMPROVEMENTS	-	29,173	29,173
1003447 - BALLFIELD WRNG HZRD-CURT FLOOD	-	(30)	(30)
1003448 - H ROBINSON CTR - AIR COND RPL	-	33	33
1003449 - A SHELTER - REP HVAC & ENERGY	-	65,585	65,585
1003451 - MAIN LIBRARY IMPROVEMENTS	-	119,244	119,244
1004014 - HSIP 8 FRUITVALE AVE (149)	-	26,951	26,951
1004017 - HSIP 8 HIGH ST (152)	-	(515)	(515)
1004387 - CROSSING TO SAFETY 5012(156)	-	1,200	1,200
Police Department	-	(3,027)	(3,027)
1003829 - GREAT ST-PAVING RESURFACING	-	2,681	2,681
1004014 - HSIP 8 FRUITVALE AVE (149)	-	(5,709)	(5,709)
5331 - Measure KK: Affordable Housing (GOB 2017A-2 Taxable)	350	6,891,490	6,891,839

Fund	Encumbrance Carryforward	Project Carryforward	Total Carryforward
Housing and Community Development Department	350	6,891,490	6,891,839
1001307 - HARP PLAZA APTS G489630	-	2,800,000	2,800,000
1003614 - Acquisition of Trans Housing	350	15,353	15,703
1004667 - 7TH & CAMPBELL	-	159,476	159,476
1005041 - CLIFTON HALL ACQUISITION	-	6,570	6,570
1005111 - 285 NEWTON AVENUE	-	300,000	300,000
1005374 - 1432 12TH AVENUE	-	44,522	44,522
1006008 - ACAH-Shadetree Aff. Housing	-	424,962	424,962
1006143 - 1921 & 2022 36th Avenue	-	2,300,000	2,300,000
1006198 - 6470 MacArthur Blvd	-	390,606	390,606
1006199 - Hillside/Ritchie/76Ave/86Ave	-	450,000	450,000
5332 - Measure KK: Infrastructure Series 2020B-1 (Tax Exempt)	9,499,030	11,266,022	20,765,052
Capital Improvement Projects	9,500,430	11,889,957	21,390,387
1000634 - LAUREL ACCESS MILLS-LAMMPS B&P LS&R	0	-	0
1000653 - SAFE ROUTES TO TRANSIT SR2T	33,096	7,162	40,258
1000724 - FRUITVALE ALV GAP CLOSUR STSCP	51,062	650,926	701,988
1000858 - WATERFRONT TRAILS-ESTUARY PARK	-	100,000	100,000
1001412 - CALDECOTT TRAIL	30,850	312,395	343,245
1001654 - PAB FEASBLTY STDY 5612-C473320	14,663	63,000	77,663
1003203 - HSIP 7 GRANT - TELEGRAPH AVE	174,549	5,354	179,903
1003211 - 19TH ST BART TO LAKE MERRITT	2,315,980	19,342	2,335,322
1003233 - ATP CYCLE 2 TELEGRAPH-GRANT	0	-	0
1003348 - STSCAPES/COMPLETE ST CAPITAL	-	18,949	18,949
1003349 - LS&R NEIGHBRHD TRAFFIC CALMING	15,386	32,326	47,712
1003435 - FEASI STUDY ROW NEW FIRE ST 4	1,139,341	179,668	1,319,009
1003440 - 3 BR RENO.WOAK, ASIAN, BROOKF.	13,953	428,517	442,470
1003448 - H ROBINSON CTR - AIR COND RPL	287,078	86,312	373,390
1003625 - MOSSWOOD REBUILD	2,207,032	532,992	2,740,024
1003829 - GREAT ST-PAVING RESURFACING	224,939	175,190	400,129
1003980 - E 12TH ST BIKEWAY	42,798	216,557	259,355
1003983 - 42ND AVE HIGH ST I-880	22,755	343,521	366,276
1004012 - HSIP 8 BANCROFT AVE (147)	(458,015)	947,558	489,543
1004014 - HSIP 8 FRUITVALE AVE (149)	325,907	45,337	371,244
1004017 - HSIP 8 HIGH ST (152)	259	33,593	33,851
1004261 - CONCRETE CONSTRUCTION FOR CITYWIDE PAVEMENT REHABILITATION PROJECT NO. 1	-	18,718	18,718
1004419 - PAVEMNT REHAB 2019-2	(252,114)	(316,438)	(568,552)
1004420 - PAVEMENT REHAB 2019-3	0	307,675	307,675
1004519 - CURB RMP & SIDEWLK RPR FY18-20	223	59,114	59,337
1004768 - ALLENDALE PARK TOT LOT	8,538	-	8,538
1004787 - LOWER PARK BLVD PROJECT	0	42,597	42,597
1004796 - CITYWIDE PAVEMENT REHAB PROJ 1	32,799	1,854	34,653
1004848 - ARROYO VIEJO REC CTR	-	318,660	318,660
1004849 - BROOKDALE REC CTR	-	163,704	163,704
1004851 - DACA PHASE 2 RENO	64,753	18,051	82,804
1004852 - E OAK SR CENTER RENO	43,009	260,613	303,621
1004853 - ELMHURST LIBRARY RENO	52,881	12,717	65,598
1004854 - FIRE STATION 29 - NEW STATION	1,287,888	228,545	1,516,433
1004855 - HEAD START RENO - TASSAFARONGA	80,537	7,887	88,424
1004856 - HOOVER LIBRARY FEASIBILITY	109,162	6,045	115,207
1004858 - MAIN LIBRARY - FEASIBILITY	-	111,780	111,780
1004859 - MAIN LIBRARY RENO PHASE 2	51,654	386,617	438,271
1004861 - MUSEUM COLLECTION CTR	-	2,000,000	2,000,000
1004862 - ANIMAL SVC - FLOOR REPLACEMENT	18,940	1,074,133	1,093,073
1004863 - HEAD START CIP - SAN ANTONIO	18	68,276	68,294
1004865 - W OAK SR CTR RENO	42,258	241,727	283,984
1004866 - HOLLY MINI PARK	300,901	34,741	335,642
1004912 - BROADWAY TRANSIT & PAVING	3,985	-	3,985
1004977 - DIMOND TENNIS COURTS	-	24,752	24,752
1004978 - EOSC NEXT PHASE	14,678	257,041	271,719
1004983 - TOOL LENDING LIBRARY	14,005	231,324	245,330
1004984 - DOWTOWN SENIOR CENTER	3,239	47,086	50,324
1005009 - TELEGRAPH AVE. PAVING PROJECT	97,900	42,693	140,593
1005017 - UTILITY COST SHARE PAVING PROJ	53,977	-	53,977
1005018 - CITYWD PAVMNT REHAB. '19 PROJ.	11,076	131,191	142,267
1005033 - EAST BAY GREENWAY-TRAIL	-	9,117	9,117
1005309 - OAK LOCAL ST PVMNT REHAB	3,371	48,120	51,492
1005310 - NRTH OKLND LCL ST REHAB	168,736	174,100	342,836

Fund	Encumbrance Carryforward	Project Carryforward	Total Carryforward
1005312 - EASTLK LCL ST REHAB	30,129	482,370	512,499
1005314 - LAKESIDE DR PVNG PROJ	124,285	-	124,285
1005369 - 2021 OAKLAND HILLS ST. REHAB	1,598	-	1,598
1005418 - P1000981 LS&R CURB RAMP- BB	-	99,958	99,958
1005420 - P1001293 LS&R CTY ST RESRFACNG	148,669	377,121	525,790
1005438 - BANCROFT-HIGH-73RD AV PAV PROJ	50,415	7,304	57,719
1005442 - CW CR&SW 20-22 B	-	83,088	83,088
1005443 - CW CR&SW 20-22 C	-	39,990	39,990
1005461 - HSIP 9 RRFB	-	497,000	497,000
1005510 - MCART 73RD TO 83 AVE RES	-	86,313	86,313
1005512 - WEST OAKLND MJR ST. PAV. 2021	94,650	5,675	100,325
1005520 - LOCL ST STRIPING & SIGNG	355,077	-	355,077
1005780 - 19thStBART-BRDWY SIGNAL MOD	41,563	-	41,563
City Administrator	-	(27,124)	(27,124)
1003203 - HSIP 7 GRANT - TELEGRAPH AVE	-	(26,715)	(26,715)
1004787 - LOWER PARK BLVD PROJECT	-	(409)	(409)
Department of Transportation	-	(531,227)	(531,227)
1003203 - HSIP 7 GRANT - TELEGRAPH AVE	-	(45,706)	(45,706)
1003204 - HSIP 7 GRANT-MARKET SAN PABLO	-	(3,744)	(3,744)
1003211 - 19TH ST BART TO LAKE MERRITT	-	(7,438)	(7,438)
1003829 - GREAT ST-PAVING RESURFACING	-	(702,547)	(702,547)
1003890 - WIOA VOS TECH 2195	-	(664)	(664)
1003981 - MACARTHUR SMART CITY	-	38,435	38,435
1003983 - 42ND AVE HIGH ST I-880	-	(90,766)	(90,766)
1004012 - HSIP 8 BANCROFT AVE (147)	-	37,828	37,828
1004519 - CURB RMP & SIDEWLK RPR FY18-20	-	(82,482)	(82,482)
1004787 - LOWER PARK BLVD PROJECT	-	(134,074)	(134,074)
1005009 - TELEGRAPH AVE. PAVING PROJECT	-	368	368
1005017 - UTILITY COST SHARE PAVING PROJ	-	(29,451)	(29,451)
1005033 - EAST BAY GREENWAY-TRAIL	-	1,335,829	1,335,829
1005314 - LAKESIDE DR PVNG PROJ	-	(92,308)	(92,308)
1005369 - 2021 OAKLAND HILLS ST. REHAB	-	(225,288)	(225,288)
1005420 - P1001293 LS&R CTY ST RESRFACNG	-	(454,018)	(454,018)
1005442 - CW CR&SW 20-22 B	-	(159,101)	(159,101)
1005698 - TRASH CPTR DVCS PAV CORRIDORS	-	(3,105)	(3,105)
1005723 - DWNTWN ADMS PT PVMNT REH	-	88,863	88,863
1006119 - 73rd Ave Connect to Transit	-	(1,858)	(1,858)
Oakland Public Works Department	(1,400)	215,872	214,472
1001412 - CALDECOTT TRAIL	-	62,421	62,421
1003203 - HSIP 7 GRANT - TELEGRAPH AVE	-	(98,521)	(98,521)
1003204 - HSIP 7 GRANT-MARKET SAN PABLO	-	(91,045)	(91,045)
1003211 - 19TH ST BART TO LAKE MERRITT	-	(6,930)	(6,930)
1003435 - FEASI STUDY ROW NEW FIRE ST 4	-	(4,789)	(4,789)
1003625 - MOSSWOOD REBUILD	-	43,162	43,162
1003890 - WIOA VOS TECH 2195	-	(70)	(70)
1004768 - ALLENDALE PARK TOT LOT	-	(3,769)	(3,769)
1004796 - CITYWIDE PAVEMENT REHAB PROJ 1	-	4,287	4,287
1004848 - ARROYO VIEJO REC CTR	-	95,635	95,635
1004849 - BROOKDALE REC CTR	-	178,075	178,075
1004851 - DACA PHASE 2 RENO	2,785	54,101	56,886
1004852 - E OAK SR CENTER RENO	615	1,702	2,317
1004854 - FIRE STATION 29 - NEW STATION	-	57,644	57,644
1004857 - LINCOLN REC CTR RENO	-	(85,077)	(85,077)
1004863 - HEAD START CIP - SAN ANTONIO	-	(2,281)	(2,281)
1004864 - W OAK LIBRARY IMPROVEMENT	-	(1,879)	(1,879)
1004865 - W OAK SR CTR RENO	-	42,894	42,894
1004978 - EOSC NEXT PHASE	-	8,000	8,000
1004979 - PUBLIC TOILETS	-	(1,940)	(1,940)
1004980 - MADISON PARK IRRIGATION	(4,801)	31,073	26,272
1004983 - TOOL LENDING LIBRARY	-	7,000	7,000
1004984 - DOWTOWN SENIOR CENTER	-	2,500	2,500
1005369 - 2021 OAKLAND HILLS ST. REHAB	-	(62,369)	(62,369)
1005512 - WEST OAKLND MJR ST. PAV. 2021	-	(13,949)	(13,949)
Police Department	-	(281,457)	(281,457)
1003203 - HSIP 7 GRANT - TELEGRAPH AVE	-	(10,153)	(10,153)
1003204 - HSIP 7 GRANT-MARKET SAN PABLO	-	(2,197)	(2,197)
1003829 - GREAT ST-PAVING RESURFACING	-	(185,017)	(185,017)

Fund	Encumbrance Carryforward	Project Carryforward	Total Carryforward
1004419 - PAVEMNT REHAB 2019-2	-	(18,213)	(18,213)
1004787 - LOWER PARK BLVD PROJECT	-	(9,036)	(9,036)
1005369 - 2021 OAKLAND HILLS ST. REHAB	-	(56,384)	(56,384)
1005442 - CW CR&SW 20-22 B	-	(457)	(457)
5333 - Measure KK: Affordable Housing Series 2020B-2 (Taxable)	1	14,267,882	14,267,883
Housing and Community Development Department	1	14,267,882	14,267,883
1003614 - Acquisition of Trans Housing	-	45,984	45,984
1004239 - ADMIN SITE ACQ M-KK	-	256,865	256,865
1004242 - ADMIN M-KK NEW CONSTRUCTION	1	647,475	647,476
1004243 - ADMIN RES REHAB	-	558,830	558,830
1005374 - 1432 12TH AVENUE	-	84,169	84,169
1005506 - 524-530 8TH STREET	-	635,945	635,945
1005804 - Mark Twain Homes	-	348,826	348,826
1006008 - ACAH-Shadetree Aff. Housing	-	1,775,038	1,775,038
1006199 - Hillside/Ritchie/76Ave/86Ave	-	450,000	450,000
1006200 - 1658 34th Ave	-	1,200,000	1,200,000
1006201 - 1534 29th Ave	-	744,750	744,750
1006202 - East Bay Capital Portfolio II	-	1,700,000	1,700,000
1006497 - Hamilton Apartments	-	4,820,000	4,820,000
1006498 - 789 61st Street Cooperative	-	1,000,000	1,000,000
5335 - Measure KK: Infrastructure Series 2022C-1 (Tax Exempt)	51,647,275	102,769,306	154,416,580
Capital Improvement Projects	51,392,933	107,589,665	158,982,599
1000638 - NEIGHBORHOOD TFC SAFETY PROG	24,893	2,850,308	2,875,201
1000653 - SAFE ROUTES TO TRANSIT SR2T	-	147,499	147,499
1000724 - FRUITVALE ALV GAP CLOSUR STSCP	136,313	253,773	390,086
1003203 - HSIP 7 GRANT - TELEGRAPH AVE	72,021	35,050	107,071
1003211 - 19TH ST BART TO LAKE MERRITT	-	27,000	27,000
1003233 - ATP CYCLE 2 TELEGRAPH-GRANT	892,435	339,891	1,232,326
1003348 - STSCAPES/COMPLETE ST CAPITAL	-	1,736,966	1,736,966
1003349 - LS&R NEIGHBRHD TRAFFIC CALMING	30	-	30
1003435 - FEASI STUDY ROW NEW FIRE ST 4	-	200,000	200,000
1003440 - 3 BR RENO.WOAK, ASIAN, BROOKF.	-	1,887,500	1,887,500
1003442 - HEAD START BROOKFIELD UPGR	-	88,000	88,000
1003443 - HS FAC - ARROYO REMODEL	-	25,000	25,000
1003445 - HS RENOV MANZANITA CTR	-	8,500	8,500
1003448 - H ROBINSON CTR - AIR COND RPL	127,001	397,999	525,000
1003451 - MAIN LIBRARY IMPROVEMENTS	-	1,579,000	1,579,000
1003829 - GREAT ST-PAVING RESURFACING	1,328,967	3,940,081	5,269,048
1003959 - 14TH ST STREETSCAPE	-	5,883,213	5,883,213
1004013 - HSIP 8 OAKLAND HILLS (148)	-	15,153	15,153
1004387 - CROSSING TO SAFETY 5012(156)	-	611,737	611,737
1004419 - PAVEMNT REHAB 2019-2	119,036	74,837	193,873
1004700 - HSIP CYCLE 9	894,991	446,392	1,341,383
1004787 - LOWER PARK BLVD PROJECT	219,337	1,137,125	1,356,462
1004796 - CITYWIDE PAVEMENT REHAB PROJ 1	-	137,257	137,257
1004836 - LAKESIDE FAMILY STREETS LS&R	-	2,592	2,592
1004848 - ARROYO VIEJO REC CTR	-	2,500,000	2,500,000
1004849 - BROOKDALE REC CTR	-	1,500,000	1,500,000
1004851 - DACA PHASE 2 RENO	-	1,025,300	1,025,300
1004852 - E OAK SR CENTER RENO	-	3,447,500	3,447,500
1004854 - FIRE STATION 29 - NEW STATION	-	17,000,000	17,000,000
1004856 - HOOVER LIBRARY FEASIBILITY	260,000	20,000	280,000
1004857 - LINCOLN REC CTR RENO	1,324,912	909,295	2,234,207
1004858 - MAIN LIBRARY - FEASIBILITY	400,000	65,900	465,900
1004859 - MAIN LIBRARY RENO PHASE 2	-	2,459,000	2,459,000
1004863 - HEAD START CIP - SAN ANTONIO	-	1,500,000	1,500,000
1004864 - W OAK LIBRARY IMPROVEMENT	-	1,489,991	1,489,991
1004865 - W OAK SR CTR RENO	-	2,872,500	2,872,500
1004912 - BROADWAY TRANSIT & PAVING	-	150,000	150,000
1004926 - EAST OAKL BEAUTIFICATION	-	500,000	500,000
1004947 - OAKLAND LSR PAVING PROGRAM	350,501	(199,036)	151,466
1004978 - EOSC NEXT PHASE	-	1,499,913	1,499,913
1004984 - DOWNTOWN SENIOR CENTER	-	2,150,000	2,150,000
1005017 - UTILITY COST SHARE PAVING PROJ	51,520	44,595	96,115
1005018 - CITYWD PAVMNT REHAB. '19 PROJ.	-	350,000	350,000
1005033 - EAST BAY GREENWAY-TRAIL	128,456	224,117	352,573
1005120 - CURB RMP & SIDEWLK RPR 2020-22	-	1,356,731	1,356,731

Fund	Encumbrance Carryforward	Project Carryforward	Total Carryforward
1005163 - TS-FOOTHILL BLVD	313,710	291,500	605,210
1005309 - OAK LOCAL ST PVMNT REHAB	75,204	274,796	350,000
1005310 - NRTH OKLND LCL ST REHAB	83,852	116,076	199,928
1005312 - EASTLK LCL ST REHAB	92,386	1,228,280	1,320,666
1005369 - 2021 OAKLAND HILLS ST. REHAB	460	50,727	51,187
1005417 - P1000714 CITY SIDEWALK REPAIR	25,762	962,003	987,765
1005419 - P1001172 ADA CURB RAMP 30 YRS	324,695	3,979,321	4,304,016
1005420 - P1001293 LS&R CTY ST RESRFACNG	208,440	62,572	271,013
1005438 - BANCROFT-HIGH-73RD AV PAV PROJ	32,616	-	32,616
1005442 - CW CR&SW 20-22 B	-	1,970,189	1,970,189
1005443 - CW CR&SW 20-22 C	137,943	127,068	265,010
1005512 - WEST OAKLND MJR ST. PAV. 2021	5,876,181	-	5,876,181
1005723 - DWNTWN ADMS PT PVMNT REH	7,909	3,000,000	3,007,909
1005763 - OC SHVNG FOR SDWLK DISPLCMNT	23,933	126,476	150,409
1005770 - EBMUD JOINT PVNG ALLNDL-FFX	128,526	613,543	742,069
1005844 - 81ST AVE LIBRARY IMPRVMNTS	-	525,000	525,000
1005845 - AAMLO PRESERV & ENERGY UPDT	276,707	321,684	598,391
1005847 - EASTMONT POLICE STTN IMPRVMNT	-	585,500	585,500
1005848 - FEASIBILITY - PAB & MULTI SVCE	-	1,000,000	1,000,000
1005850 - FIRE STATION #20 - REPAVING	-	1,000,000	1,000,000
1005851 - FIRE STATION #6 SHELL REPAIR	-	645,000	645,000
1005852 - FIRE STATION #7 STCTRL ASSESS	-	652,500	652,500
1005853 - FS #13, #15, #17 HVAC RPLCMNT	15,940	799,685	815,625
1005856 - MELROSE LIBRARY UPGRADE	-	500,000	500,000
1005857 - MONTCLAIR LIBRARY UPGRADE	-	75,000	75,000
1005858 - NEW PIEDMONT LIBRARY	221,500	486,677	708,177
1005859 - OPD IMPVMT TO COUNTY PAB	1,527,638	1,845,962	3,373,600
1005860 - PAB REPLACE CHILLER & HVAC	-	2,800,000	2,800,000
1005861 - PAB - ROOF REPLACEMENT	-	3,250,000	3,250,000
1005863 - PAB - REPLACE SUPPLY FAN	-	850,000	850,000
1005864 - PAB - ROOF COOLER	-	1,740,000	1,740,000
1005865 - TASSAFARONGA REC CTR UPGRD	-	1,711,000	1,711,000
1005866 - WILLIE KEYES REC CTR IMPRVMNT	-	2,755,000	2,755,000
1005867 - LIBRARY ENERGY ASSMNT & UPGRD	-	600,000	600,000
1005869 - OPL LIBRARYWIDE SEWER LATERAL	-	39,000	39,000
1005870 - PERALTA HAC PRK COOLIDGE HSE	-	50,000	50,000
1005871 - VERDESE CARTER PARK	-	37,195	37,195
1005872 - WEST OAK RESILIENCE HUB	-	750,000	750,000
1006104 - CW PVMNT REHAB 2021B	8,038,023	249,051	8,287,074
1006106 - CW CRB RMPS & SDWLK PVNG 2021	5,473,500	-	5,473,500
1006119 - 73rd Ave Connect to Transit	2,549,620	-	2,549,620
1006182 - ATP 7th St. Connect	3,208,116	1,500,000	4,708,116
1006205 - Inter Term Coliseum BART	-	936,806	936,806
1006217 - 8th St Traffic Calming	-	150,000	150,000
1006255 - WOOD ST PVMNT REHAB	-	20,738	20,738
1006266 - MLK 52ND ST PAVING	345,065	139,518	484,583
1006298 - CITYWIDE CURB RAMPS FOR PAVING	5,377,771	-	5,377,771
1006302 - W Oak Cmty Action Plan Impl	-	194,955	194,955
1006308 - CTYWD CURB RAMPS RPR 22-24	-	1,595,000	1,595,000
1006309 - 3YP 2022 LCL ST. REHAB	16,061	229,928	245,989
1006337 - CW PVMNT REHAB 2022A	5,225,853	774,147	6,000,000
1006489 - TELGRPH AV CSP-52ND ST CTY LMT	749,929	71	750,000
1006513 - CITY TRS & ETBLE SIDEWALK 2023	-	245,000	245,000
1006516 - SMNRY AVE FOOTHILL BLVD	645,100	(59,967)	585,133
1006569 - 5YP EBMUD COST SHARE PAVING JV	-	64,410	64,410
1006578 - CLSM-ARPRT LOC.ST.PAV.22	446,400	-	446,400
1006598 - 5YP LOCAL STREETS REHAB.	113,199	13,451	126,650
1006633 - LCL ST DSGN CTYWD PVMNT RHBLT	264,596	90,000	354,596
1006973 - 2023-24 CLISM IND.ST PVMNT REH	3,235,886	2,781,425	6,017,310
1006995 - PAVEMENT CORE SERVICES 2023	-	152,700	152,700
City Administrator	-	(10,551)	(10,551)
1000638 - NEIGHBORHOOD TFC SAFETY PROG	-	(1,007)	(1,007)
1005009 - TELEGRAPH AVE. PAVING PROJECT	-	(9,544)	(9,544)
Department of Transportation	109,712	(5,135,187)	(5,025,476)
1000638 - NEIGHBORHOOD TFC SAFETY PROG	-	(789,457)	(789,457)
1003203 - HSIP 7 GRANT - TELEGRAPH AVE	-	(44,139)	(44,139)
1003211 - 19TH ST BART TO LAKE MERRITT	-	(15,942)	(15,942)

Fund	Encumbrance Carryforward	Project Carryforward	Total Carryforward
1003829 - GREAT ST-PAVING RESURFACING	-	(3,325,769)	(3,325,769)
1003959 - 14TH ST STREETScape	-	(20,072)	(20,072)
1003983 - 42ND AVE HIGH ST I-880	-	(438,401)	(438,401)
1004013 - HSIP 8 OAKLAND HILLS (148)	-	(15,182)	(15,182)
1004411 - MKK 5330 ACCOUNTING SERVICES	-	(105,642)	(105,642)
1004419 - PAVEMNT REHAB 2019-2	-	(80,873)	(80,873)
1004700 - HSIP CYCLE 9	-	(32,966)	(32,966)
1004787 - LOWER PARK BLVD PROJECT	-	(8,903)	(8,903)
1004836 - LAKESIDE FAMILY STREETS LS&R	-	266,666	266,666
1004912 - BROADWAY TRANSIT & PAVING	-	(3,662)	(3,662)
1004947 - OAKLAND LSR PAVING PROGRAM	7,042	(26,181)	(19,139)
1005009 - TELEGRAPH AVE. PAVING PROJECT	-	(21,167)	(21,167)
1005017 - UTILITY COST SHARE PAVING PROJ	-	(63,297)	(63,297)
1005033 - EAST BAY GREENWAY-TRAIL	-	(73,555)	(73,555)
1005120 - CURB RMP & SIDEWLK RPR 2020-22	-	(11,476)	(11,476)
1005163 - TS-FOOTHILL BLVD	-	(47,598)	(47,598)
1005310 - NRTH OKLND LCL ST REHAB	-	(63,206)	(63,206)
1005312 - EASTLK LCL ST REHAB	-	(55,703)	(55,703)
1005314 - LAKESIDE DR PVNG PROJ	-	(17,277)	(17,277)
1005369 - 2021 OAKLAND HILLS ST. REHAB	-	(72,038)	(72,038)
1005417 - P1000714 CITY SIDEWALK REPAIR	-	(910,161)	(910,161)
1005419 - P1001172 ADA CURB RAMP 30 YRS	-	(197,321)	(197,321)
1005420 - P1001293 LS&R CTY ST RESRFACNG	-	(1,007,418)	(1,007,418)
1005438 - BANCROFT-HIGH-73RD AV PAV PROJ	-	(155,496)	(155,496)
1005442 - CW CR&SW 20-22 B	-	(82,415)	(82,415)
1005443 - CW CR&SW 20-22 C	-	42,001	42,001
1005512 - WEST OAKLND MJR ST. PAV. 2021	-	(262,232)	(262,232)
1005520 - LOCL ST STRIPING & SIGNG	-	(18,157)	(18,157)
1005723 - DWNTWN ADMS PT PVMNT REH	-	(112,125)	(112,125)
1005763 - OC SHVNG FOR SDWLK DISPLCMNT	-	(46,802)	(46,802)
1005770 - EBMUD JOINT PVNG ALLNDL-FFX	-	(4,921)	(4,921)
1006104 - CW PVMNT REHAB 2021B	-	(8,687)	(8,687)
1006106 - CW CRB RMP & SDWLK PVNG 2021	-	100,000	100,000
1006119 - 73rd Ave Connect to Transit	-	(4,225)	(4,225)
1006182 - ATP 7th St. Connect	-	507,532	507,532
1006205 - Inter Term Coliseum BART	-	(72,272)	(72,272)
1006217 - 8th St Traffic Calming	-	(24,313)	(24,313)
1006218 - LOUISE-UNION-POPLAR ST. REHAB.	-	(97,903)	(97,903)
1006255 - WOOD ST PVMNT REHAB	-	(20,941)	(20,941)
1006266 - MLK 52ND ST PAVING	-	(20,998)	(20,998)
1006298 - CITYWIDE CURB RAMPS FOR PAVING	-	89,692	89,692
1006302 - W Oak Cmty Action Plan Impl	-	636,505	636,505
1006309 - 3YP 2022 LCL ST. REHAB	70	(128,765)	(128,696)
1006516 - SMNRY AVE FOOTHILL BLVD	-	(8,396)	(8,396)
1006569 - 5YP EBMUD COST SHARE PAVING JV	-	(70,680)	(70,680)
1006572 - ATP 7TH ST & EONBR	102,600	1,935,586	2,038,186
1006598 - 5YP LOCAL STREETS REHAB.	-	(25,657)	(25,657)
1006633 - LCL ST DSGN CTYWD PVMNT RHBLT	-	(27,088)	(27,088)
1006973 - 2023-24 CLISM IND.ST PVMNT REH	-	(73,692)	(73,692)
Oakland Public Works Department	144,629	531,019	675,648
1000638 - NEIGHBORHOOD TFC SAFETY PROG	-	(2,087)	(2,087)
1003233 - ATP CYCLE 2 TELEGRAPH-GRANT	-	(274,615)	(274,615)
1003349 - LS&R NEIGHBRHD TRAFFIC CALMING	-	(147,677)	(147,677)
1003829 - GREAT ST-PAVING RESURFACING	-	(150)	(150)
1004014 - HSIP 8 FRUITVALE AVE (149)	-	(18,153)	(18,153)
1004017 - HSIP 8 HIGH ST (152)	-	(1,081)	(1,081)
1004865 - W OAK SR CTR RENO	-	320,000	320,000
1004947 - OAKLAND LSR PAVING PROGRAM	-	(0)	(0)
1005009 - TELEGRAPH AVE. PAVING PROJECT	-	(21,566)	(21,566)
1005309 - OAK LOCAL ST PVMNT REHAB	-	(1,145)	(1,145)
1005310 - NRTH OKLND LCL ST REHAB	-	(21,116)	(21,116)
1005438 - BANCROFT-HIGH-73RD AV PAV PROJ	-	(9,373)	(9,373)
1005512 - WEST OAKLND MJR ST. PAV. 2021	-	65	65
1005847 - EASTMONT POLICE STTN IMPRVMT	-	2,392	2,392
1005862 - PAB - REPLACE ATS & GENERATOR	144,629	710,741	855,371
1005871 - VERDESE CARTER PARK	-	0	0
1005872 - WEST OAK RESILIENCE HUB	-	(109)	(109)

Fund	Encumbrance Carryforward	Project Carryforward	Total Carryforward
1006218 - LOUISE-UNION-POPLAR ST. REHAB.	-	(5,106)	(5,106)
Police Department	-	(205,641)	(205,641)
1003829 - GREAT ST-PAVING RESURFACING	-	(141,549)	(141,549)
1004419 - PAVEMNT REHAB 2019-2	-	(7,325)	(7,325)
1004787 - LOWER PARK BLVD PROJECT	-	(4,174)	(4,174)
1004947 - OAKLAND LSR PAVING PROGRAM	-	(4,189)	(4,189)
1005369 - 2021 OAKLAND HILLS ST. REHAB	-	(4,812)	(4,812)
1005512 - WEST OAKLND MJR ST. PAV. 2021	-	(5,997)	(5,997)
1006973 - 2023-24 CLISM IND.ST PVMNT REH	-	(37,594)	(37,594)
5505 - Municipal Capital Improvement: Public Arts	-	1,606,912	1,606,912
Economic and Workforce Development Department	-	1,606,912	1,606,912
1000049 - OPEN PROPOSALS 5505-G379010	-	17,000	17,000
1000092 - CCE 14 AVE STSCPE 5505-P452010	-	11,246	11,246
1000095 - CCE FTHILL PH2 5505-P451610	-	18,619	18,619
1000096 - CCE FTHILLSEM 5505-P451310	-	46,720	46,720
1000097 - CCE MEL BANCFT 5505-P451910	-	23,360	23,360
1000136 - ADMIN-CCAD-5505-A158630	-	32,081	32,081
1000156 - CD 1-1/2 PER PUB 5505-C340520	-	716,641	716,641
1000224 - PUB ART ADMN 5505-A393110	-	213,740	213,740
1000889 - CCE FTHILLFRTV 5505-P451410	-	47,505	47,505
1006167 - PUB ART MURAL FUND 5505	-	480,000	480,000
5510 - Capital Reserves	912,597	1,154,097	2,066,694
Capital Improvement Projects	912,597	1,154,097	2,066,694
1003439 - FIRE STATIONS CW RENOVATIONS	528,685	8,655	537,340
1004851 - DACA PHASE 2 RENO	-	300,000	300,000
1004856 - HOOVER LIBRARY FEASIBILITY	-	150,000	150,000
1004866 - HOLLY MINI PARK	258,000	-	258,000
1004983 - TOOL LENDING LIBRARY	-	239,849	239,849
1005782 - MLK LIBRARY BIKE WORKSHOP	-	386,417	386,417
1006502 - BROOKPARK RD STRM DRN RPR	6,462	88,627	95,088
1006503 - CONGRESS AVE SW CULVERT RPR	100,000	-	100,000
5610 - Central District Projects	125,462	8,824,979	8,950,441
Capital Improvement Projects	117,474	899,597	1,017,071
1000050 - BASEMENT PROGRAM 5610-C354410	39,156	79,069	118,225
1000132 - I-880 BWY STSCPE 5610-C194978- B&P	-	1	1
1000168 - DNTN BWAY PUB 5610-P130180	35,074	297,613	332,688
1000169 - DNTWN CAPITAL 5610-C339410	1,114	37,408	38,522
1001272 - DT STSCP MSTR PLN 5610-C194970	32,613	269,291	301,904
1001431 - OLD OAK STSCPE 5610-C194975	-	95,342	95,342
1003244 - OAK ICE CENTER 5610-P131210	-	99,757	99,757
1006460 - FIBER OPTIC - OLD FIRE ALARM	9,516	21,116	30,632
Department of Transportation	-	1,333	1,333
1000131 - SAN PABLO STSCPE 5610-C194977	-	1,333	1,333
Economic and Workforce Development Department	7,988	4,125,773	4,133,761
1000169 - DNTWN CAPITAL 5610-C339410	7,988	399,483	407,471
1003244 - OAK ICE CENTER 5610-P131210	-	2,219,960	2,219,960
1005179 - REDEVELOPMENT OPERATING PROJ	-	1,406,331	1,406,331
1005639 - HJKCC HAZMAT REMEDIATION 5610	-	100,000	100,000
Housing and Community Development Department	-	3,709,003	3,709,003
1004359 - CENTRAL DISTRICT PROJECTS	-	1,387,099	1,387,099
1004668 - 95TH AND INTERNATIONAL	-	2,321,904	2,321,904
Oakland Public Works Department	-	113,827	113,827
1000168 - DNTN BWAY PUB 5610-P130180	-	(8,554)	(8,554)
1000169 - DNTWN CAPITAL 5610-C339410	-	3,081	3,081
1001431 - OLD OAK STSCPE 5610-C194975	-	133,000	133,000
1006460 - FIBER OPTIC - OLD FIRE ALARM	-	(13,700)	(13,700)
Planning and Building Department	-	(24,554)	(24,554)
1001472 - BEGIN PLAZA 5610-C194979	-	(24,554)	(24,554)
5611 - Central District: TA Bonds Series 2003	101,071	2,198,667	2,299,738
Capital Improvement Projects	101,071	2,198,611	2,299,681
1001065 - DNTWN HISTC PRES 5611-P128750	26,520	663,912	690,432
1001068 - MJR DEV PROJ 5611-C473220	30,130	-	30,130
1001677 - BASEMENT PROGRAM 5611-C354420	44,421	1,534,697	1,579,118
1004359 - CENTRAL DISTRICT PROJECTS	-	1	1
Economic and Workforce Development Department	-	56	56
1001068 - MJR DEV PROJ 5611-C473220	-	56	56
5612 - Central District: TA Bonds Series 2005	76,448	2,458,739	2,535,187

Fund	Encumbrance Carryforward	Project Carryforward	Total Carryforward
Capital Improvement Projects	76,448	1,987,975	2,064,423
1000225 - RETAIL-ENT CATLST 5612-P128640	72,792	826,558	899,350
1001528 - OACC IMPROVEMENT	1,628	41,712	43,340
1001539 - CD PUB FAC 5612-C473310	2,029	500,000	502,029
1001654 - PAB FEASBLTY STDY 5612-C473320	-	15,000	15,000
1004359 - CENTRAL DISTRICT PROJECTS	-	604,705	604,705
Housing and Community Development Department	-	500,000	500,000
1006505 - PIEDMONT PLACE	-	500,000	500,000
Oakland Public Works Department	-	(29,237)	(29,237)
1001654 - PAB FEASBLTY STDY 5612-C473320	-	(29,237)	(29,237)
5613 - Central District: TA Bonds Series 2009T	9,220	4,275,910	4,285,130
Capital Improvement Projects	9,220	2,549,482	2,558,702
1000184 - MJR DEV PROJ 5613-C473240	9,220	-	9,220
1003269 - TFCA 28 ELCTRC VEH CHRNGNG STNS	-	(5,890)	(5,890)
1005179 - REDEVELOPMENT OPERATING PROJ	-	2,555,372	2,555,372
Department of Transportation	-	232,686	232,686
1000842 - CENTRAL DIST PARKG FAC IMPROV	-	222,917	222,917
1001617 - CITY CENTER WEST GARAGE	-	9,768	9,768
Economic and Workforce Development Department	-	140,593	140,593
1005179 - REDEVELOPMENT OPERATING PROJ	-	140,593	140,593
Housing and Community Development Department	-	1,353,149	1,353,149
1004359 - CENTRAL DISTRICT PROJECTS	-	690,997	690,997
1004668 - 95TH AND INTERNATIONAL	-	662,152	662,152
5614 - Central District: TA Bonds Series 2006T	36,836	6,264,474	6,301,310
Capital Improvement Projects	36,836	5,127,454	5,164,290
1001654 - PAB FEASBLTY STDY 5612-C473320	-	14,237	14,237
1005143 - OAK ICE CTR CIP 5610-P131210	-	2,556,217	2,556,217
1005784 - FOX THEATER CAPITAL	36,836	2,557,000	2,593,836
Economic and Workforce Development Department	-	947,149	947,149
1004872 - UPTOWN RENT PROJ 5614	-	(12,239)	(12,239)
1005179 - REDEVELOPMENT OPERATING PROJ	-	540,374	540,374
1005638 - HJCC ESCROW 5610	-	39,043	39,043
1005784 - FOX THEATER CAPITAL	-	711	711
1005785 - FOX THEATER OPERATING	-	379,260	379,260
Housing and Community Development Department	-	287,848	287,848
1004359 - CENTRAL DISTRICT PROJECTS	-	50,000	50,000
1004668 - 95TH AND INTERNATIONAL	-	237,848	237,848
Oakland Public Works Department	-	(97,977)	(97,977)
1005784 - FOX THEATER CAPITAL	-	(97,977)	(97,977)
5630 - Broadway/MacArthur/San Pablo Projects	20,000	125,710	145,710
Capital Improvement Projects	20,000	75,039	95,039
1000137 - BMSP FAC IMPRV 5637-P187550	10,000	45,624	55,624
1000139 - BMSP TEN IMPRV 5638-P187540	10,000	29,415	39,415
Economic and Workforce Development Department	-	50,671	50,671
1000880 - BMSP 5630-P187410	-	3,894	3,894
1005179 - REDEVELOPMENT OPERATING PROJ	-	46,777	46,777
5637 - BMSP: TA Bond Series 2006C-TE	-	1,872	1,872
Capital Improvement Projects	-	1,872	1,872
1000137 - BMSP FAC IMPRV 5637-P187550	-	1,872	1,872
5638 - BMSP: TA Bond Series 2006C-T	-	189,398	189,398
Capital Improvement Projects	-	103,193	103,193
1000137 - BMSP FAC IMPRV 5637-P187550	-	75,000	75,000
1000139 - BMSP TEN IMPRV 5638-P187540	-	28,193	28,193
Economic and Workforce Development Department	-	86,206	86,206
1005179 - REDEVELOPMENT OPERATING PROJ	-	86,206	86,206
5640 - Central City East Projects	0	46,788	46,788
Capital Improvement Projects	-	25,000	25,000
1001627 - DERBY AVE LOT ENA 5640-P499510	-	0	0
1003727 - 73RD N FTHLL DEV PROJ EXP 5999	-	25,000	25,000
Economic and Workforce Development Department	0	88,919	88,919
1000900 - CCE PUB PRIVT 5640-P356910	0	88,919	88,919
Oakland Public Works Department	-	(67,131)	(67,131)
1000900 - CCE PUB PRIVT 5640-P356910	-	(67,131)	(67,131)
5643 - Central City East TA Bonds Series 2006A-T (Taxable)	85,307	6,746,759	6,832,066
Capital Improvement Projects	17,810	1,179,075	1,196,885
1000149 - CCE FAC IMPROV 5643-P458110	5,185	377,815	383,000
1000150 - CCE FTHLL STSCPE 5643-C429610	-	3,500	3,500

Fund	Encumbrance Carryforward	Project Carryforward	Total Carryforward
1000151 - CCE LAND ACQ 5643-C412710	7,625	-	7,625
1000154 - CCE REPYMT AGRMT 5643-P233289	-	119,052	119,052
1000155 - CCE STSCAP 5643-C473510	-	167,607	167,607
1000173 - FTHL BL-2 7780 CY 5643-C435410	-	7,337	7,337
1000900 - CCE PUB PRIVT 5640-P356910	5,000	374,093	379,093
1001050 - 14TH AVE STSCPE 5643-P402310	0	15,341	15,341
1001461 - CCE TENANT IMPRMT 5643-P458010	-	114,329	114,329
Economic and Workforce Development Department	67,078	3,316,626	3,383,704
1000149 - CCE FAC IMPROV 5643-P458110	-	70,098	70,098
1000151 - CCE LAND ACQ 5643-C412710	67,078	1,463,903	1,530,981
1000900 - CCE PUB PRIVT 5640-P356910	-	(520,694)	(520,694)
1001461 - CCE TENANT IMPRMT 5643-P458010	-	34,330	34,330
1001541 - CCE TOGH ON BLT 5643-P432610	-	191,244	191,244
1005179 - REDEVELOPMENT OPERATING PROJ	-	1,077,746	1,077,746
1005798 - EAST OAKLAND BIZ ASST 5643	-	1,000,000	1,000,000
Housing and Community Development Department	-	2,200,000	2,200,000
1004359 - CENTRAL DISTRICT PROJECTS	-	2,200,000	2,200,000
Oakland Public Works Department	419	51,059	51,478
1000154 - CCE REPYMT AGRMT 5643-P233289	-	7,878	7,878
1000900 - CCE PUB PRIVT 5640-P356910	419	43,181	43,600
5650 - Coliseum Projects	474,069	3,001,262	3,475,330
Capital Improvement Projects	290,133	2,368,858	2,658,991
1000163 - COL TRAN VILL INF 5650-C366950	290,133	1,920,938	2,211,071
1001633 - COLISM MONT WRD 1610-C82620	-	447,920	447,920
Economic and Workforce Development Department	183,936	631,366	815,301
1001549 - COLISM MIS PRP 5650-P466610	-	88,107	88,107
1001581 - GENRL COLSM INF 5650-S374510	183,936	145,119	329,055
1001633 - COLISM MONT WRD 1610-C82620	-	400,633	400,633
1005179 - REDEVELOPMENT OPERATING PROJ	-	(2,493)	(2,493)
Oakland Public Works Department	-	1,038	1,038
1001549 - COLISM MIS PRP 5650-P466610	-	1,038	1,038
5653 - Coliseum: TA Bonds Series 2003	-	18,712	18,712
Capital Improvement Projects	-	18,712	18,712
1000161 - COL TRAN VILL INF 5656-C366920	-	18,712	18,712
5656 - Coliseum: TA Bonds Series 2006B-T (Taxable)	1,016,806	5,851,022	6,867,828
Capital Improvement Projects	858,066	3,271,106	4,129,172
1000161 - COL TRAN VILL INF 5656-C366920	-	150,262	150,262
1000162 - COL TRAN VILL INF 5656-C366931	13	310,361	310,373
1000164 - COL TV PHI LN 5656-C496110	-	25	25
1000165 - COLISM SPEC PN 5656-P452510	135,686	1,459,357	1,595,043
1000176 - GENRL COLSM INF 5656-C375210	700,063	301,675	1,001,737
1000178 - INTRNT CAM-NPI 5656-C373810	1,385	22,765	24,150
1001530 - GRAFT ABTMT N MRL 5656-T374210	920	2,640	3,560
1001607 - COLISEUM TIP 5656-T324410	-	503,903	503,903
1001622 - COLISEUM FIP 5656-T324510	20,000	405,881	425,881
1003310 - 66th Avenue - Demolition	-	114,237	114,237
Economic and Workforce Development Department	324	2,541,260	2,541,584
1000161 - COL TRAN VILL INF 5656-C366920	324	808,590	808,915
1000165 - COLISM SPEC PN 5656-P452510	-	21,614	21,614
1001530 - GRAFT ABTMT N MRL 5656-T374210	-	167,755	167,755
1005179 - REDEVELOPMENT OPERATING PROJ	-	1,543,301	1,543,301
Oakland Public Works Department	255	38,656	38,911
1000165 - COLISM SPEC PN 5656-P452510	214	39,958	40,172
1000175 - FRTVAL TV PH2 5656-C484610	-	(1,302)	(1,302)
1000176 - GENRL COLSM INF 5656-C375210	41	-	41
Planning and Building Department	158,161	-	158,161
1000901 - IMPACT FEE NEXUS STUDY	158,161	-	158,161
5660 - West Oakland Projects	-	483	483
Oakland Public Works Department	-	483	483
1000170 - DMPNG APPRHNSN 5660-P441210	-	483	483
5670 - Oakland Base Reuse Authority	3,654	68,241	71,895
Economic and Workforce Development Department	3,654	68,241	71,895
1000191 - OARB BYBRDG GTWY 5670-P235310	3,654	68,241	71,895
5671 - OBRA: Leasing & Utility	12,687	3,744,713	3,757,400
Department of Workplace and Employment Standard	-	253,764	253,764
1000036 - WO RESRCE CTR 5671-P465130	-	(97,915)	(97,915)
1004290 - OAK ARMY BASE PNLTY COLCTN	-	351,678	351,678

Fund	Encumbrance Carryforward	Project Carryforward	Total Carryforward
Economic and Workforce Development Department	12,687	3,297,536	3,310,223
1000036 - WO RESRCE CTR 5671-P465130	761	745,424	746,185
1000877 - WO RESRCE CTR 5671-P465120	-	(14)	(14)
1001542 - OBRA LEAS UT-CITY 5671-P294110	11,926	723,536	735,462
1001620 - COM BEN 5671-P461910	-	6,913	6,913
1001646 - OAB CFD FORM SVCS 5671-P468910	-	36,641	36,641
1005263 - OAB FAIR SHARE	-	1,785,035	1,785,035
Oakland Public Works Department	-	193,414	193,414
1001542 - OBRA LEAS UT-CITY 5671-P294110	-	193,414	193,414
5672 - Joint Army Base Infrastructure	32,867	(427,328)	(394,461)
Capital Improvement Projects	32,867	(437,328)	(404,461)
1000226 - RSK MGT PLN STS 5674-P453010	32,867	21,403	54,270
1001078 - TCIF OHIT 5672-C470020	-	(458,731)	(458,731)
Economic and Workforce Development Department	-	10,000	10,000
1001076 - RECYCLERS PEP 5672-P455910	-	10,000	10,000
5674 - Oakland Army Base Joint Remediation	170	-	170
Economic and Workforce Development Department	170	-	170
1000226 - RSK MGT PLN STS 5674-P453010	170	-	170
5999 - Miscellaneous Capital Projects	219,613	5,460,055	5,679,668
Capital Improvement Projects	11,785	144,319	156,104
1003727 - 73RD N FTHLL DEV PROJ EXP 5999	1,364	33,500	34,864
1003731 - OAK KNOLL DEV PROJ EXP 5999	192	3,038	3,230
1004352 - OAK A'S HOWARD SITE PEP 5999	10,229	107,781	118,010
City Administrator	4	32,572	32,576
1004352 - OAK A'S HOWARD SITE PEP 5999	4	32,572	32,576
City Attorney	-	60,882	60,882
1004352 - OAK A'S HOWARD SITE PEP 5999	-	60,882	60,882
Department of Transportation	14,044	(1,520,572)	(1,506,528)
1003826 - 12th ST. PARCEL ENA 5999	-	(595)	(595)
1004352 - OAK A'S HOWARD SITE PEP 5999	14,044	(1,519,977)	(1,505,933)
Economic and Workforce Development Department	193,780	6,237,231	6,431,012
1001548 - CITY CTR T-5 ENA 5999-P473010	-	24,069	24,069
1001569 - OLIVER MCMILLAN 5999-P497210	-	(12,690)	(12,690)
1001649 - HENRYJ KAISER ENA 5999-P497610	-	13,925	13,925
1003826 - 12th ST. PARCEL ENA 5999	120,000	-	120,000
1004352 - OAK A'S HOWARD SITE PEP 5999	73,140	3,398,375	3,471,515
1004410 - 3050 INTL BLVD ENA (5999)	394	23,778	24,172
1004696 - 95th & INT DEV PROJECT	-	16,252	16,252
1005773 - FIRE ALARM BUILDING PEP 5999	247	12,950	13,197
1006358 - AASEG COLISEUM SITE PEP 5999	-	2,760,572	2,760,572
Non Departmental and Port	-	505,622	505,622
1004352 - OAK A'S HOWARD SITE PEP 5999	-	505,622	505,622
6557 - Piedmont Pines P1 2018 Reassessment Refunding Bond	-	19,741	19,741
Non Departmental and Port	-	19,741	19,741
1005242 - 2018 PIEDMONT PINES 1 ASSESS	-	19,741	19,741
7100 - Police and Fire Retirement System	2,130	(58)	2,071
Finance Department	2,130	-	2,130
1000007 - DP080 Administrative Project	2,130	-	2,130
Oakland Public Works Department	-	(58)	(58)
1004005 - 150 RETIREMENT OFFICE	-	(58)	(58)
7130 - Employee Deferred Compensation	9,479	-	9,479
Human Resources Management Department	9,479	-	9,479
1000005 - DP050 Administrative Project	9,479	-	9,479
7420 - State Asset Trust	-	88,589	88,589
Police Department	-	88,589	88,589
1000779 - STATE ASSET TRUST	-	88,589	88,589
7440 - Unclaimed Cash	(33,586)	(72,163)	(105,749)
Police Department	(33,586)	(72,163)	(105,749)
1000749 - UNCLAIMED CASH	(33,586)	(72,163)	(105,749)
7540 - Oakland Public Library Trust	81,476	570,690	652,166
Capital Improvement Projects	47,098	12,885	59,983
1003440 - 3 BR RENO.WOAK, ASIAN, BROOKF.	-	(17)	(17)
1005782 - MLK LIBRARY BIKE WORKSHOP	47,098	12,902	60,000
Oakland Public Library Department	34,378	557,805	592,183
1001485 - OPLA GIFT FUND-P019	381	300,050	300,432
1003308 - OPL MULTI PURPOSE PRIORITIES	-	183,774	183,774
1003366 - OPL CHILDRENS SERVICES PROG	596	67,023	67,620

Fund	Encumbrance Carryforward	Project Carryforward	Total Carryforward
1005141 - OPL STAFF FOOD AND REFRESHMENT	-	2,083	2,083
1006168 - OPL AAMLO CULTURAL HERITAGE	33,400	-	33,400
1006340 - THE STORY BUS	0	4,875	4,875
7640 - Oakland Public Museum Trust	-	575,290	575,290
Non Departmental and Port	-	575,290	575,290
1004310 - MUSEUM ACCSN-DEACCSN	-	575,290	575,290
7690 - Kerrison Trust for Police Enhancement	-	733	733
Police Department	-	733	733
1000753 - KERRISON TRUST FOR POLICE	-	733	733
7760 - Grant Clearing	1,199,004	-	1,199,004
City Administrator	20,549	-	20,549
1001288 - PWA OVERHEAD CLEARING	20,549	-	20,549
Department of Transportation	44,688	-	44,688
1003336 - DOT OVERHEAD CLEARING	44,688	-	44,688
Human Services Department	42,214	-	42,214
1000017 - DP780 Administrative Project	42,214	-	42,214
Oakland Public Works Department	1,091,553	-	1,091,553
1000689 - PWA DESIGN - ADMINSTRATION	2,049	-	2,049
1001288 - PWA OVERHEAD CLEARING	833,005	-	833,005
1003336 - DOT OVERHEAD CLEARING	0	-	0
1005173 - CIP PPM SYSTEM	256,500	-	256,500
7780 - Oakland Redevelopment Agency Projects (ORA)	-	153,351	153,351
Oakland Public Works Department	-	153,351	153,351
1000161 - COL TRAN VILL INF 5656-C366920	-	153,351	153,351
7901 - Oakland Senior Center: Downtown	0	-	0
Human Services Department	0	-	0
1000311 - DOSC TRUST FUND	0	-	0
7902 - Oakland Senior Center: North	-	5,655	5,655
Human Services Department	-	5,655	5,655
1000314 - NORTH SENIOR CENTER TRUST FUND	-	5,655	5,655
7903 - Oakland Senior Center: West	-	2,720	2,720
Human Services Department	-	2,720	2,720
1001215 - WEST SENIOR CENTER TRUST FUND	-	2,720	2,720
7904 - Oakland Senior Center: East	274	11,344	11,618
Human Services Department	274	11,344	11,618
1001243 - EAST SENIOR CENTER TRUST FUND	274	11,344	11,618
7999 - Miscellaneous Trusts	14,375	1,646,430	1,660,805
Economic and Workforce Development Department	-	256,212	256,212
1000500 - MAYOR'S SUMMER YOUTH DONATION	-	256,212	256,212
Mayor	-	101,112	101,112
1000500 - MAYOR'S SUMMER YOUTH DONATION	-	6,857	6,857
1000501 - MAYOR'S TOY DRIVE	-	77,871	77,871
1000504 - OAKLAND EDUCATION BUS FORUM	-	34	34
1001130 - OAKLAND HOSTS APEC	-	3,497	3,497
1001348 - OPD TECHNOLOGY PROJECT	-	12,853	12,853
Oakland Parks and Recreation Department	-	1,284,217	1,284,217
1000621 - MONTCLAIR TENNIS ASN TRUST	-	296,418	296,418
1000812 - WOODMINSTER TRUST	-	932,936	932,936
1000813 - DAVE STADIUM IMPROVEMENT FUND	-	43,944	43,944
1004406 - ESTATE OF VERNEL SMITH TRUST	-	10,919	10,919
Oakland Public Works Department	14,375	4,890	19,265
1000642 - PARADIES PARK TRUST	14,375	4,890	19,265