



AGENDA REPORT

TO: Edward D. Reiskin
City Administrator

FROM: Erin Roseman
Director of Finance,
Finance Department

SUBJECT: Revenue and Expenditure Report
FY 2021-22 Q4 and FY 2022-23 Q1

DATE: November 14, 2022

City Administrator Approval 

Date: Dec 8, 2022

RECOMMENDATION

Staff Recommends That The City Council Receive An Informational Report On Fiscal Year (FY) 2021-22 Fourth Quarter Revenue and Expenditure (R&E) Results And Year-End Summaries For The General Purpose Fund (GPF, 1010) and Select Funds, Fiscal Year (FY) 2022-23 First Quarter Revenue and Expenditure (R&E) Year-End Projections For the General Purpose Fund (GPF, 1010) and Select Funds, and a Two Year Revenue and Expenditure Projection for Fiscal Years 2023-24 and 2024-25.

EXECUTIVE SUMMARY

This report details the City of Oakland's (the City) unaudited Fourth Quarter (Q4) financial results for FY 2021-22 in the General Purpose Fund (GPF) and other funds. The purpose of the quarterly revenue and expenditure (R&E) report is to monitor collection and spending trends in relation to the plan and to guide the City in managing its ongoing budget as more financial data becomes available. The report also contains preliminary First Quarter (Q1) FY 2022-23 revenues and expenditures projections as well as revenue and expenditure projections for the FY2023-24 to FY2024-25 Biennial for all funds. This report also highlights non-GPF funds beginning with **Table 11** through **Table 74** of **Attachment A** that are of interest to the City due to their special revenue source (local measure, local tax) or because of particular expenditure restrictions. A fund summary for all other non-GPF funds, grouped by fund type, is captured at the end of **Attachment A** beginning with **Table 75** through **Table 81**.

Attachment B includes a FY 2022-23 Q1 Detailed Report of anticipated year-end projections of revenues and expenditures for all funds. The GPF is broken down by Departmental level spending on the expenditure side and by category on the revenue side, with key categories and adjustments highlighted with analysis. **Attachment B** also highlights non-GPF funds beginning with **Table 7** through **Table 70** that are of interest to the City due to their special revenue source (local measure, local tax) or because of particular expenditure restrictions. A fund summary for all other non-GPF funds, grouped by fund type, is captured at the end of **Attachment B** beginning with **Table 71** through **Table 77**.

Attachment C provides the most up to date Revenue and Expenditure projections for the FY2023-24 to FY2024-25 Biennial for all funds, including the GPF projections for revenues further broken down by category.

For the **Fourth Quarter of 2021-22**, many of the economically sensitive revenue categories in the GPF experienced growth in the fiscal year and revenues collected exceeded budgeted levels. GPF expenditures ended below the Adjusted Budget. Analysis of revenues and expenditures through the Fourth Quarter of 2021-22 indicates that GPF revenues exceed GPF expenditures by \$57.30 million at year-end for FY 2021-22. However, the year-end operating surplus of \$57.30 million in the GPF is primarily attributed to one-time Federal relief funding from American Rescue Plan Act (ARPA) budgeted at a value of \$87.02 million or approximately 11% of budgeted revenues to continue to support qualified GPF expenditures. The Carryforward of monies previously obligated budgetarily or contractually by City Council or administrative action but remained unspent at the end of the fiscal year have also been subtracted and moved into the current fiscal year to complete prior directives. This creates a Fund Balance at the end of FY 2021-22, after accounting for fund obligations, estimated at **\$9.16 million**. Details are found in **Attachment A**.

Amendments to the FY 2022-23 Midcycle Budget adopted via Resolution 89377 C.M.S. included the 'directive to explore funding options and possible sources for various remaining items listed within the General Purpose Fund page of that submittal' for which there were not available funds. This R&E Report finds that the City's GPF is expected to end with negligible available fund balance, and that the GPF is expected to experience in excess of \$100M in shortfalls in each year of the coming biennium. Due to these fiscal constraints staff does not recommend additional expenditure commitments for additional items that were listed. Caution is recommended in the commitment of ongoing resources to additional services and programs given the significant fiscal challenges facing the City in the near term.

In the **First Quarter of 2022-23**, analysis of projected revenues and expenditures through September 30th suggests that the GPF may run an operating deficit in the current year. Sensitive revenue categories in the GPF have been revised to lower revenue projections to reflect recent real estate trends. Specifically for the Real Estate Transfer Tax, the collection rate is down compared to the previous year reflecting decreased sales volume. GPF departmental expenditure projections are projected to meet the Adopted Budget. When comparing revenues projections to expenditure projections, the reduced revenues will produce an operating deficit. This leads to a projected Fund Balance at the end of FY 2022-23, after accounting for fund obligations, estimated at **\$0.37 million**. Heightened monitoring and caution will be exercised in the coming months as the trends develop further. Details are found in **Attachment B**.

Preliminary analysis of FY 2023-24 and FY 2024-25 suggests the City will have substantial GPF deficits that will need to be resolved in the Biennial Budget Process. Staff estimates that the GPF will face a \$105.8 million deficit in FY 2023-24 and a \$102.5 million deficit in FY 2024-25. Details are found in **Attachment C**.

BACKGROUND / LEGISLATIVE HISTORY

Below is a summary of Council's actions that have occurred from the beginning of the FY2021-22 fiscal year that have modified the FY 2021-22 Budget:

- Action to allocate funding for Oakland's Mobile Assistance and Community Responders (MACRO) and capital and transportation projects Resolution [88784 C.M.S.](#)
- Action to fund Head Start Programming Resolution [88801 C.M.S.](#)
- Action to Add Two Police Academies Resolution [88942 C.M.S.](#)

ANALYSIS AND POLICY ALTERNATIVES

General Purpose Fund (GPF)

FY2021-22 Q4 Revenues

The 2021-22 GPF Adopted Budget was developed assuming that many of the revenue categories would continue to recover with the rollout of highly effective COVID-19 vaccines and corresponding loosening of public health restrictions. Key revenues rebounded, but the GPF revenues are still supported by ARPA. Based on the unaudited year end data, \$726.02 million in revenues were collected at the end of Q4 and performed better than budgeted. Netted from the budgeted amounts are the budgeted use of fund balance and interfund transfers used to balance expenditures and support carryforwards. Some of the revenue categories that collected higher than anticipated and exceed the adopted budget include:

- Property Tax, collected 4.0% higher than budgeted,
- Sales Tax, collected 8.1% higher than budgeted,
- Business Tax, collected 3.5% higher than budgeted,
- Real Estate Transfer Tax, collected 43.5% higher than budgeted.

Details of adjustments for these categories are further discussed in **Table 2 of Attachment A**. **Table 1:** below summarizes all the GPF projected and unaudited year-end actual revenues combined. Note that the adjusted budget assumed \$76.96 million in use of fund balance and \$89.93 million in interfund transfers to help balance the expenditures and support carryforwards. As a result, the unaudited year-end revenue total of \$726.02 million came in \$89.35 million or 10.9% below the adjusted budget of \$815.37 million, explicating the reliance on federal aid.

Table 1: FY 2021-22 Q4 GPF Revenues Budget to Actuals (\$ in millions)

| FY 2021-22 Adopted Budget | FY 2021-22 Adjusted Budget | Year-End Unaudited Totals | Year-End \$ Over/(Under) Adjusted Budget | Year-End % Over/(Under) Adjusted Budget |
|--------------------------------------|---------------------------------------|--------------------------------------|---|--|
| 784.39 | 815.37 | 726.02 | (89.35) | (10.9)% |

FY2021-22 Q4 Expenditures

The GPF year-end expenditures \$668.72 million, which is \$146.66 million or 18% under the \$815.37 million Adjusted Budget before accounting for \$87.02 million in eligible Public Safety expenditure transfers from GPF to the ARPA Fund (2072). Factoring for the one-time aid from ARPA funds, GPF expenditures would have ended the fiscal year at \$755.74 million, which is \$17.76 million or 2% under the Adjusted Budget.

Table 2 below summarizes GPF's FY 2021-22 expenditures budget to actuals at Q4 year-end, adjusted to reflect the impact of the expenditures transferred out to the ARPA Fund.

Table 2: FY 2021-22 Q4 GPF Expenditures Budget to Actuals (\$ in millions)

| | A | B | C | D | C+D=E | F | B - E - F = G | |
|-------------------------|---------------------------|----------------------------|------------------|-------------|-------------------------------------|---------------------------------------|--|---|
| Department | FY 2021-22 Adopted Budget | FY 2021-22 Adjusted Budget | Q4 Unaudited FYE | ARPA Adjust | FY 2021-22 Q4 Adjust. Unaudited FYE | FY 201-22 to FY2022-23 Carry-Forwards | Year-End \$ (Over)/Under Adjusted Budget | Year-End % (Over)/Under Adjusted Budget |
| FY 2021-22 Expenditures | 784.39 | 815.37 | 668.72 | 87.02 | 755.74 | 41.87 | 17.76 | 2.2% |

**The adjusted budget includes Council Budget Amendment per Resolutions 88784 C.M.S adopted on July 26, 2021, 88942 C.M.S (Police Academies), 88940 C.M.S. (Head Start) and \$28.07 million in Carryforwards.*

State and federal aid were the essential factors in the City's own economic and financial recovery. Under regulations administered through the United States Treasury Department, ARPA provided the City with an allocation of \$188 million, split between FY 2020-21 and FY 2021-22. Oakland's City Council directed these funds to replace revenue losses experienced during the pandemic and address budget imbalances in FY 2020-21 and FY 2021-22. 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 is a contributing factor to expenditure savings in the GPF. In May 2022, the overall vacancy rate (net positions that are frozen as part of the FY 2021-23 Adopted Budget), is 16.33% as shown in **Table 3** below. The budgeted vacancy factor assumed in the FY 2021-23 Adopted Budget is 8% across most City Departments, which is approximately one half of the actual vacancy rate.

Table 3: FY 2021-22 Q4 GPF Filled and Vacant Positions (Percent %)

| Status as of Q4 FY2021-22 | Percent (%) |
|-------------------------------|-------------|
| Filled or Encumbered (linked) | 84% |
| Vacant | 16% |

GENERAL PURPOSE FUND FY2021-22 Q4 FUND BALANCE

As shown in **Table 4** below, 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 \$143.60 million, the preliminary unaudited FY 2021-22 available Fund Balance is \$9.16 million (Unaudited Ending Fund Balance - Obligations). The estimated FY 2021-22 available Fund Balance is the amount of unobligated funding available to the City in the GPF.

Table 4: Summary of FY 2021-22 Fiscal Situation with GPF Fund Balance (\$ in millions)

| GENERAL PURPOSE FUND (1010) | FY 2021-22 Q4 Unaudited FYE |
|--|--|
| Estimated FY 2021-22 Beginning Audited Fund Balance | 95.46 |
| FY2021-22 Performance | |
| Revenue | 726.02 |
| Expenditures | 668.72 |
| FY 2020-21 Operating Surplus / Deficit | 57.30 |
| Unaudited Ending Fund Balance | 152.76 |
| Obligations Against Ending Fund Balance | (143.60) |
| OMERS Reserves (Reso. No. 85098 C.M.S) | (2.36) |
| New Revenue Subject to Excess RETT CFP Policy Including 50% for One Time Use, 25% for VSSF, 25% for Long Term Obligations - Net of Amounts Appropriated in the FY2022-23 Midcycle Budget | (16.34) |
| Use of Undesignated Fund Balance in the FY2022-23 Midcycle Adopted Budget | (76.30) |
| Project Carryforwards to FY 2022-23* | (36.66) |
| Encumbrance Carryforwards to FY2022-23 | (11.95) |
| Estimated FY 2021-22 Ending Available Fund Balance | 9.16 |

*Carryforwards include \$6.72M carried forward from other funds with insufficient fund balance available

In accordance with the Consolidated Fiscal Policy (CFP), Section 2 Reserve Fund Policies, Emergency Reserves, it shall be the policy of the City of Oakland to provide in each fiscal year a reserve of undesignated, uncommitted fund balance equal to seven and one-half (7.5%) of the General Purpose Fund (Fund 1010) appropriations for such fiscal year. For FY2021-22 that amount is \$54.61 million of which \$48.31 million is from prior year GPF Fund balance and 6.3 million from current year GPF revenues; these amounts are reserved in Fund 1011. The FY2021-22 Adopted Budget includes, \$2.58 million budgeted to the Vital Services Stabilization Fund Reserve. Using the FY21-22 Q4 revenue year-end totals, the policy would require an additional allocation of \$7.83 million based on the Excess RETT formula for a total of \$10.41 million.

The CFP also provides guidance for use of One-Time Funds, CFP Section 1, Part D. Appropriate uses and requirements are One-time uses, debt retirement and 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 remain as fund balance. Negative balances of prime concern include the Self-Insurance Liability Fund (1100), Internal Service Funds (ISFs), and the Capital Reserves Fund (5510). In alignment with the goals of the CFP, these funds, among others, are on formal repayment plans to reduce negative fund balances. In FY21-22, a total \$4.89 million is budgeted in the GPF for this purpose. The FY21-22 Q4 revenue year-end totals indicate that \$23.50 million (\$31.33 million of Excess RETT less 7.83 million for the VSSF) could be appropriated to address negative fund balances; and such appropriation would be consistent with the required use of such funds under the CFP. In the FY22-23 Midcycle Budget adoption, City Council approved the use of \$22 million to reduce negative fund balances.

Q4 FY2021-22 Non-GPF Funds

Table 5 below shows the selected available fund balance and appropriations in the FY 2021-22 Biennial Budget for the non-GPF Funds that are 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 5: FY2021-22 Q4 Beginning and Year End Estimated Fund Balance (\$ in millions)

| FUND | FY 2021-22 Audited Beginning Balance | FY 2021-22 Revenue Year-End | FY 2021-22 Expenditure Year-End | FY 2021-22 to FY 2022-23 Carryforward | FY 2021-22 Estimated Ending Balance |
|---|--------------------------------------|-----------------------------|---------------------------------|---------------------------------------|-------------------------------------|
| Measure HH – Sugar Sweetened Beverage Distribution Tax (SSBT) Fund (1030) | 7.82 | 7.48 | 5.97 | 7.48 | 1.85 |
| Self-Insurance Liability Fund (1100)^ | (19.07) | 56.58 | 39.12 | 0.57 | (2.18) |
| Recycling Program Fund (1710) | 3.27 | 5.39 | 5.03 | 0.90 | 2.73 |
| Comprehensive Clean-Up Fund (1720) | 4.31 | 23.46 | 24.07 | 0.27 | 3.43 |
| Multipurpose Reserve Fund (1750) | (0.66) | 6.26 | 8.97 | 0.67 | (4.04) |
| OPRCA Self Sustaining Revolving Fund (1820) | 3.54 | 5.36 | 5.26 | 0.24 | 3.41 |
| Affordable Housing Trust Fund (1870) | 38.49 | 20.43 | 8.64 | 41.85 | 8.42 |
| Measure B/BB and Measure F Funds (2211, 2212, 2213, 2215, 2216, 2217, 2218, 2219, 2220) | 31.21 | 32.85 | 24.01 | 18.19 | 21.87 |
| State Transportation (Gas Tax) Funds (2230, 2232) | 4.59 | 18.86 | 15.18 | 2.59 | 5.68 |
| Measure Q - OPR Preservation, Litter Reduction, Homelessness Support Act Fund (2244) | 11.99 | 27.17 | 22.52 | 15.41 | 1.23 |
| Measure Z -Violence Prevention and Public Safety Act of 2014 Fund (2252) | 1.73 | 27.50 | 21.62 | 7.30 | 0.31 |
| Vacant Property Tax Fund (2270) | 0.94 | 6.14 | 5.98 | 1.51 | (0.41) |
| Landscaping & Lighting Assess. District Fund (LLAD) (2310) | 0.05 | 19.11 | 18.97 | 0.68 | (0.49) |
| Development Service Fund (2415) | 146.66 | 63.98 | 73.94 | 51.99 | 84.71 |
| Measure C - Transient Occupancy Tax (TOT) Surcharge Fund (2419) | 0.22 | 4.55 | 3.79 | 0.82 | 0.16 |
| Reproduction Fund (4300)*^ | (1.31) | 1.63 | 1.02 | 0.04 | (0.73) |
| City Facilities Fund (4400)* | 2.83 | 39.90 | 40.27 | 3.43 | (0.97) |
| Central Stores Fund (4500)** | (3.58) | 1.28 | 0.56 | — | (2.86) |
| Purchasing Fund (4550)*^ | (0.21) | 1.80 | 1.79 | 0.03 | (0.23) |
| Information Technology Fund (4600)*^ | 9.97 | 16.59 | 18.99 | 11.03 | (3.46) |
| Measure KK Funds (5330, 5331, 5332, 5333, 5335) | 112.79 | 212.51 | 75.78 | 126.13 | 123.39 |

* FY 2021-22 Beginning Cash Balance is used for Internal Service Funds.

^ Funds that are on existing repayment plans for prior year negative balances

FY2022-23 Q1 Revenues

The preliminary Q1 FY 2022-23 GPF revenue forecast projects an overall decrease of \$13.88 million when compared to the Adopted Budget, decreasing the total GPF revenue forecast from \$872.07 million to \$858.19 million. The passage of Measure T (Business License Tax), which changes the business tax rate restructure into a progressive, tiered rate system, is forecasted to bring in an additional **\$19.12 million** in FY2022-23. The current year revenue projection, inclusive of the additional revenue, is revised to a \$8.42 million projection increase overall due to collection trends of Business Tax as a whole. Absent the newly forecasted revenue based on the measure, the Business License tax revenue would have otherwise been projected to come in \$10.70 million lower compared to the Adopted Budget. Additionally, there is a projected decrease in Real Estate Transfer Tax of \$22.44 million when compared to the FY2022-23 Adopted Budget, based on recent collection trends. **Table 6** below highlights revenue categories with projection changes when compared to the FY2022-23 Adopted Budget.

Table 6: FY2022-23 General Purpose Fund Revenues

| Revenue Category | FY 2022-23 Adopted Budget | FY 2022-23 Q1 YTD Actuals | FY 2022-23 Q1 Projection | Projected Year-End \$ Over / (Under) Adopted Budget | Projected Year-End % Over / (Under) Adopted Budget |
|---|---------------------------|---------------------------|--------------------------|---|--|
| Property Tax | 265.49 | 8.82 | 265.49 | — | % |
| Sales Tax | 62.60 | 5.53 | 62.74 | 0.14 | 0.2 % |
| Vehicle License Fee | — | — | — | — | % |
| Business License Tax | 111.88 | 3.29 | 120.30 | 8.42 | 7.0 % |
| Utility Consumption Tax | 54.40 | 10.19 | 54.40 | — | % |
| Real Estate Transfer Tax | 112.20 | 18.84 | 89.76 | (22.44) | (25.0) % |
| Transient Occupancy Tax | 23.99 | 3.99 | 23.99 | — | % |
| Parking Tax | 12.39 | 2.09 | 12.39 | — | % |
| Licenses & Permits | 6.08 | 0.33 | 6.08 | — | % |
| Fines & Penalties | 19.00 | 3.76 | 19.00 | — | % |
| Interest Income | 0.48 | 0.03 | 0.48 | — | % |
| Service Charges | 55.55 | 6.60 | 55.55 | — | % |
| Internal Service Funds | — | — | — | — | % |
| Grants & Subsidies | — | — | — | — | NA |
| Miscellaneous Revenue | 0.80 | 5.35 | 0.80 | — | —% |
| Interfund Transfers | 70.91 | — | 70.91 | — | —% |
| Transfers from Fund Balance (includes CF) | 76.30 | — | 76.30 | — | —% |
| Total Revenues | 872.07 | 68.82 | 858.19 | (13.88) | (1.6) % |

FY2022-23 Q1 Expenditures

The GPF expenditures are forecasted to come in at the Mid-Cycle Adopted Budget of \$872.07 million. Of the GPF expenditure budget, only 18.3% of expenditures have been made at the end of Q1, replicating the seasonality of spending. The budgeted vacancy factor assumed in the FY 2022-23 Mid-Cycle Budget is 10.25% across most City Departments, recognizing the trend and capturing vacancy savings. The Mid-cycle Adopted Budget assumed a use of fund balance in the amount of \$76.30 million to balance the expenditures as budgeted and completes the programming of the remaining ARPA dollars. This follows a trend in recent years, during which funding one time funding was needed in the balancing of the expenditures. 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 have an impact on spending trends by year end. **Table 7** below breaks down the FY2022-23 Expenditures by Department.

Table 7: FY2022-23 GPF Expenditures by Department

| Department | FY 2022-23 Adopted Budget | FY 2022-23 Q1 Year to Date Actuals | FY 2022-23 Year-End Estimate | Projected Year-End \$ (Over) / Under Adopted Budget | Projected Year-End % (Over) / Under Adopted Budget |
|---|---------------------------|------------------------------------|------------------------------|---|--|
| Capital Improvement Projects | 3.44 | 0.00 | 3.44 | — | — |
| City Administrator | 9.90 | 1.74 | 9.90 | — | — |
| City Attorney | 21.04 | 3.73 | 21.04 | — | — |
| City Auditor | 3.12 | 0.50 | 3.12 | — | — |
| City Clerk | 10.37 | 0.54 | 10.37 | — | — |
| City Council | 7.32 | 1.53 | 7.32 | — | — |
| Department of Transportation | 22.69 | 3.12 | 22.69 | — | — |
| Department of Violence Prevention | 13.57 | 1.06 | 13.57 | — | — |
| Economic and Workforce Development Department | 16.46 | 2.40 | 16.46 | — | — |
| Finance Department | 28.92 | 4.50 | 28.92 | — | — |
| Fire Department | 179.82 | 41.47 | 179.82 | — | — |
| Housing and Community Development Department | 2.18 | 0.00 | 2.18 | — | — |
| Human Resources Management Department | 8.72 | 1.82 | 8.72 | — | — |
| Human Services Department | 51.54 | 2.01 | 51.54 | — | — |
| Information Technology Department | 19.40 | 2.56 | 19.40 | — | — |
| Mayor | 4.54 | 0.83 | 4.54 | — | — |
| Non-Departmental and Port | 77.13 | 2.65 | 77.13 | — | — |
| Oakland Animal Services | 6.16 | 1.17 | 6.16 | — | — |
| Oakland Parks and Recreation Department | 21.98 | 3.06 | 21.98 | — | — |
| Oakland Public Library Department | 14.44 | 1.79 | 14.44 | — | — |
| Oakland Public Works Department | 2.26 | 0.25 | 2.26 | — | — |
| Police Commission | 8.19 | 0.99 | 8.19 | — | — |

| Department | FY 2022-23 Adopted Budget | FY 2022-23 Q1 Year to Date Actuals | FY 2022-23 Year-End Estimate | Projected Year-End \$ (Over) / Under Adopted Budget | Projected Year-End % (Over) / Under Adopted Budget |
|--------------------------------------|---------------------------|------------------------------------|------------------------------|---|--|
| Police Department | 329.67 | 81.22 | 329.67 | — | — |
| Public Ethics Commission | 1.81 | 0.35 | 1.81 | — | — |
| Race and Equity Department | 1.46 | 0.18 | 1.46 | — | — |
| Workplace and Employment Standards | 5.96 | 0.66 | 5.96 | — | — |
| FY 2022-23 Total Expenditures | 872.07 | 160.10 | 872.07 | — | — |

GENERAL PURPOSE FUND FY2022-23 Q1 FUND BALANCE

The City's GPF available Fund Balance, net of obligations & other commitments, is projected to end the year at \$0.37 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 8** below (as a committed transfer to the designated reserve GPF Emergency Reserve Fund (Fund 1011)).

Table 8 provides detail of obligations against Fund Balance, which reduces the unaudited year-end FY 2022-23 Fund Balance from \$(4.72) million to the available balance of \$0.37 million.

Table 8: FY 2022-23 Year-End Projected Available GPF Fund Balance

| GENERAL PURPOSE FUND (1010) | FY 2022-23 Q1 Projected FYE |
|---|-----------------------------|
| Estimated FY 2022-23 Beginning Unaudited Fund Balance | 9.16 |
| FY2022-23 Performance | |
| Revenue | 858.19 |
| Expenditures | 872.07 |
| FY 2022-23 Operating Surplus / Deficit | (13.88) |
| FY2022-23 Unaudited Ending Fund Balance Subtotal | (4.72) |
| Obligations Against Ending Fund Balance | 5.09 |
| Adjustment for Reduced Revenue Projections Subject to Excess RETT CFP Policy, Reducing 25% for VSSF, Net of Amounts Appropriated in the FY2022-23 Midcycle Budget | 5.09 |
| Projected Unaudited Ending Fund Balance | 0.37 |

Summary

In summary, FY 2021-22 Q4 revenues show that GPF revenues exceeded budgeted expenditures by approximately \$57.30 million. Most of the City revenues came in at or above budget. However, the adjusted budget assumes the use of fund balance, to balance expenditures and support Carryforwards, in the amount of \$76.96 million. Concurrently, in addition to Citywide vacancies, expenditure savings are mainly attributable to costs covered by one-time federal ARPA aid in the amount of \$87.02 million. Furthermore, effects of the rapidly growing inflation are not fully reflected in the Q4 expenditures and are expected to change spending trends in FY2022-23. In FY2022-23 analysis of projected revenues and expenditures through September 30th suggests that the GPF may run an operating deficit in the current year the expenditures are projected to come in \$13.88 million over the projected revenues.

FY2023-24 and FY2024-25 Biennial Projections

As the City looks ahead to the FY 2023-25 biennial budget process, baseline estimates indicate sizable budgetary deficits that will likely necessitate significant balancing actions by the Mayor and City Council to develop a balanced 2-year budget. While GPF revenues are estimated to continue to increase year over year, projected to come in at \$750.60 million in FY2023-24 and at \$766.95 million in FY2024-25, the GPF preliminary figures show approximately negative **\$104 million deficit** per year, or negative **\$208 million** over the FY 2023-25 biennium as expenditures are expected to outpace revenues. For all funds, there is a estimated deficit of negative \$119 million in FY 2023-24 and negative \$130 million in FY 2024-25, for a total of negative \$250 million. **Table 4 on Attachment C** lists preliminary FY 2023-25 surplus or deficit by fund.

The projected shortfall concurs with projections from the State of California. The State's Legislative Analyst's Office (LAO) recently released its fiscal outlook report for the State's 2023-24 upcoming budget cycle. The fiscal outlook projects a \$25 billion budget shortfall in the 2023-24 fiscal year due to rising inflation rates and constricted revenue projections, as well as anticipated deficits of \$17 billion and \$8 billion over the next two years.

Loss of one time revenues and increased labor costs have expanded the projected shortfalls in the General Purpose Fund by \$51.39 million in FY2023-24 and \$53.50 million in FY2024-25 compared to the City's most recent Five Year Financial Forecast. **Table 9** below compares the current FY2023-25 Biennium Operating Projections to the most recent Five Year Financial Forecast for these Fiscal Years.

Table 9 – Current Biennial Operating Budget Deficits Projections vs 5 Year Financial Forecast

| Fund | FY2023-24 Operating Shortfall - 5 Year Forecast | FY2023- 24 Operating Shortfall - Q1 Forecast | FY2023- 24 Variance | | FY2024-25 Operating Shortfall - 5 Year Forecast | FY2024-25 Operating Shortfall - Q1 Forecast | FY2024- 25 Variance |
|--------------------------------------|---|---|---------------------------|--|---|--|---------------------------|
| General Purpose Fund (1010) | (64.40) | (105.79) | (51.39) | | (49.00) | (102.50) | (53.50) |

Conclusion

The City faced tremendous economic challenges during FY 2020-21, but was much improved by year-end. One-time Federal relief funding from American Rescue Plan Act (ARPA) of \$188 million prevented the City's fiscal crisis at a time when residents have been especially reliant on City services. Despite the fortune of receiving these one-time funds, the City still faces a structural imbalance in the GPF and other funds, including funds reliant upon hotel taxes and parking revenues. 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.

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 between the Finance Department, the City Administrator's Office, and various 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) 2021-22 Fourth Quarter Revenue and Expenditure (R&E) results and year-end summaries for the General Purpose Fund (GPF, 1010) and select funds, Fiscal Year (FY) 2022-23 First Quarter Revenue and Expenditure (R&E) Year-End Projections For the General Purpose Fund (GPF, 1010) and Select Funds, and a Two Year Revenue and Expenditure Projection for Fiscal Years 2023-24 and 2024-25.

For questions regarding this report, please contact Bradley Johnson, Budget Administrator, at (510) 207-5730.

Respectfully submitted,



ERIN ROSEMAN
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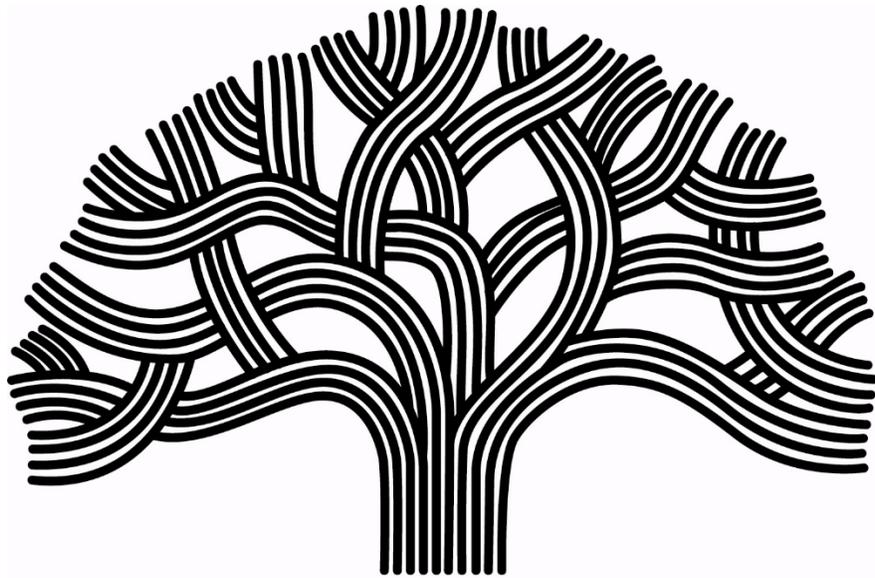
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Attachments (3):

- A. FY 2021-22 Q4 Detailed Report
- B. FY 2022-23 Q1 Detailed Report
- C. FY 2023-24 - FY 2024-25 Biennial Projections

Appendixes:

- AA.Consolidated Fiscal Policy
- BB.FY2021-22 to FY2022-23 Carry-Forwards



CITY OF OAKLAND

Attachment A

FY 2021-22

**4th Quarter Detailed
Report**

**Budget to Actual
Revenue and
Expenditure (R&E)**

Attachment A: FY 2021-22 Q4 Detailed Report

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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
5. Select Non-GPF Q4 Analysis
6. All Other Funds - Fund Balance Summary

FY2021-22 Q4 GPF Unaudited Revenues and Expenditures Year End Totals

Table 1 below summarizes the City of Oakland's unaudited Fourth Quarter (Q4) financial results for FY 2021-22 in the General Purpose Fund (1010). Analysis of revenues and expenditures through the **Fourth Quarter** indicates that GPF revenues exceed GPF expenditures by \$57.30 million at year-end. After accounting for \$48.61 million in Carryforwards on to FY2022-23, the net operating surplus at year end is \$8.69 million. However, as indicated on **Table 5** in the summary section of expenditures, the surplus is attributed to FY 2021-22 ARPA funding which relieved the GPF of year-end expenditures by \$87.02 million.

Table 1: FY2021-22 Q4 GPF Unaudited Revenues and Expenditures Year End Totals

| Fund | Q4 Unaudited FYE Revenues | Q4 Unaudited FYE Expenditures | Year-End Operating Surplus / (Deficit) | FY2021-22 to FY2022-23 Carryforwards | Year-End Operating Surplus / (Deficit) After Carryforwards |
|-----------------------------|---------------------------|-------------------------------|--|--------------------------------------|--|
| General Purpose Fund (1010) | 726.02 | 668.72 | 57.30 | 48.61 | 8.69 |

1. GENERAL PURPOSE FUND Q4 REVENUES

The City's FY 2021-22 Q4 Year-End shows continued recovery in revenues as compared to the prior fiscal year.

Fiscal Year 2021-22 Unaudited General Purpose Fund revenues totaled \$726.02 million which represents an increase of \$74.88 million, or 10.1%, from the Adjusted Budget of \$648.14 million, excluding a Transfer from Fund Balance and ARPA which were included as part of the Adopted Budget. The increase was due to rising personal incomes, continued low unemployment and rising real estate prices, all of which contributed to higher-than-expected tax revenues overall. Sales & Use tax, real estate transfer tax and parking tax are categories which have specifically benefited from these trends, and *major contributors to the City exceeding its adopted GPF revenue forecasts overall as detailed below.*

The City's unemployment rate decreased during FY2021-22 from 6% to 3% and along with continued support from government programs such as The American Rescue Plan, a new federal child tax credit, student loan relief, and California's Golden State Stimulus helped boost statewide per capita incomes.

The number of travelers flying in and out of Oakland International Airport significantly increased during FY2021-22, surpassing one million passengers in June 2022. This has helped bring City parking and transient occupancy taxes closer to pre pandemic levels. This has helped offset the slower recovery in downtown hotel occupancy rates and parking volumes as the effects of lower conference attendance and workers continuing to work from home or work hybrid schedules.

Table 2 below shows the year end totals compared to the Adjusted budget.

Table 2: FY2021-22 Q4 GPF Adopted Budget to Actuals Unaudited Year End Totals (\$ in millions)

| Revenue Category | FY 2021-22 Adopted Budget | FY 2021-22 Adjusted Budget | Year-End Unaudited Totals | ARPA and Other Adj | Adjusted Actuals | Year-End \$ Over/(Under) Adjusted Budget | Year-End % Over/(Under) Adjusted Budget |
|------------------------------|---------------------------|----------------------------|---------------------------|--------------------|------------------|--|---|
| Property Tax | 247.15 | 247.15 | 256.97 | | 256.97 | 9.82 | 4.0% |
| Business | 97.75 | 97.75 | 101.15 | | 101.15 | 3.40 | 3.5% |
| Real Estate | 96.43 | 96.43 | 138.40 | | 138.40 | 41.97 | 43.5% |
| Interfund | 89.93 | 89.93 | 3.01 | 86.92 | (89.93) | 0.00 | 0.0% |
| Sales Tax | 58.97 | 58.97 | 63.78 | | 63.78 | 4.81 | 8.1% |
| Service Charges | 50.27 | 50.40 | 52.49 | | 52.49 | 2.08 | 4.1% |
| Utility | 49.14 | 49.14 | 57.93 | | 57.93 | 8.79 | 17.9% |
| Transient | 16.73 | 16.73 | 16.66 | | 16.66 | (0.07) | (0.4)% |
| Fines & | 15.74 | 15.74 | 20.28 | | 20.28 | 4.54 | 28.9% |
| Parking Tax | 7.84 | 7.84 | 9.54 | | 9.54 | 1.70 | 21.6% |
| Licenses & | 4.05 | 4.05 | 1.41 | | 1.41 | (2.64) | (65.1)% |
| Miscellaneous | 1.60 | 2.14 | 1.14 | | 1.14 | (1.00) | (46.7)% |
| Interest Income | 0.48 | 0.48 | 0.91 | | 0.91 | 0.43 | 88.3% |
| Vehicle License | — | — | 0.50 | | 0.50 | 0.50 | —% |
| Grants & | — | 1.31 | 1.85 | | 1.85 | 0.54 | 41.2% |
| Subtotal | 736.08 | 738.06 | 726.02 | 86.92 | 812.94 | 74.88 | 10.1% |
| *Transfers from Fund Balance | 48.31 | 77.30 | — | | | (77.03) | (100.0)% |
| Total | 784.39 | 815.37 | 726.02 | 86.92 | 812.94 | (2.15) | (10.9)% |

* Note transfers to and from FB do not produce actual value

GENERAL PURPOSE FUND Q4 YEAR END REVENUES FY 2021-22

Property Tax: This tax is imposed on real properties by the County of which the City receives a share of it based on the parcel's tax rate area designation. The tax is also levied on tangible personal property, i.e., airplanes, boats, moveable capital equipment located within the city. Year-end increase of 4% or 9.82 million in property tax revenue compared to the adjusted budget. The increase was due to a combination of increased property value as a result of sale price increases in 2020 in both residential and commercial properties and reflected on the FY 2021-22 tax roll, most notably the sale of commercial office building at 300 Lakeside Drive that was sold in October 2020, the reassessment of commercial sites due to added improvement values for properties located on 14th Street (between Webster & Franklin) and a vacant site owned by Jack London Square Development, the growth in home sales strengthened in the summer of 2020 due to low inventory and the declining mortgage rates, and the continuing receipt of Residual Property Tax Trust Fund to fulfil all obligations that the former Redevelopment Agency had entered into prior to being dissolved in 2012.

Sales Tax: Sales and use taxes are levied by the State on non-grocery tangible goods at a rate of 10.25%, of which the City receives a 1% share. Higher fuel prices for gasoline and jet fuel along with a general rise in prices for consumer goods resulted in sales tax revenue coming in higher than expected. Overall, the City saw an increase of 8.1% or \$4.81 million in sales tax revenue over the FY2021-22 adjusted budget. **Table 3** provides a breakdown of this increase over the different major business categories.

Table 3: Q2 Sales Tax Comparison by Major Category FY2020-21 and FY 2021-22 (\$ in millions)

| Category | FY2020-21 | FY2021-22 | Inc/(Dec) |
|--------------------------------|-----------|-----------|-----------|
| State/County Pools & Transfers | 12.44 | 12.29 | (1.2) % |
| Restaurants & Hotels | 6.82 | 9.76 | 43.1 % |
| Autos & Transportation | 8.11 | 9.00 | 10.9% |
| Fuel & Service Stations | 4.22 | 7.48 | 77.3 % |
| Business & Industry | 5.87 | 6.19 | 5.4% |
| Building & Construction | 5.70 | 5.98 | 4.9 % |
| General Consumer Goods | 5.59 | 5.74 | 2.6 % |
| Food & Drugs | 5.99 | 5.57 | (7.1) % |

Business Tax (BT): It is annual tax on a business' gross receipts (for the vast majority of businesses) imposed on in-town and out-of-town businesses. The tax rate is dependent on the type of businesses, i.e., retail, landlord, business services and ranges from \$0.60 to \$13.95 per \$1,000 of its gross receipts. The City exceeded its adopted budget by 3.5% or 3.40 million in business tax revenue compared to the adjusted budget due to growth in gross receipts reported by businesses of approximately 3.5% over the previous year and continuing efforts by staff in identifying noncompliant businesses.

Utility Users Tax (UUT): It is imposed at a rate of 7.5% on the utility charges paid by users for phone, gas and electric. Due to an increase on electricity and gas rates charged to consumers, revenues exceeded the FY2021-22 adopted budget by 17.9% or \$8.79 million.

Real Estate Transfer Tax (RETT): The City's Real Estate Transfer Tax (RETT) is levied on properties which are sold and based on a tiered percentage of the purchase price. Property values continued to increase during FY2021-22; the median price for single family residences rose above \$1 million for the first time in the City. Large property transactions also affect RETT revenue. The City had 30 large transactions, sales price greater than \$10 million, in FY2021-22, as compared to only 21 in the prior year resulting in a Year-end increase of 43.5% or \$41.97 million over the adjusted budget forecast.

Table 4: RETT Growth Rate

| Sale Price | FY 2020-21 | | FY 2021-22 | | Year-Over-Year Variance Thru Q4 | |
|----------------------------|-----------------------|--------------|-----------------------|--------------|---------------------------------|---------------|
| | Gross Sales (\$ in M) | Volume | Gross Sales (\$ in M) | Volume | Gross Sales (\$ in M) | Volume |
| \$300,000 or below | 71.48 | 448 | 65.00 | 398 | (9.1%) | (11.2%) |
| \$300,001 to \$2 Million | 4,719.02 | 5,236 | 4744.63 | 5,011 | 0.5% | (4.3)% |
| \$2 million to \$5 Million | 722.05 | 277 | 1,156.53 | 428 | 60.2% | 54.5% |
| \$5 to \$10 Million | 257.18 | 36 | 260.91 | 39 | 1.5% | 8.3% |
| \$10 to \$50 Million | 367.81 | 18 | 531.19 | 26 | 44.4% | 44.4% |
| \$50.01 to \$100 Million | 64.72 | 1 | 194.16 | 3 | 200.0% | 200.0% |
| Over \$100 Million | 868.77 | 2 | 327.50 | 1 | (62.3)% | (50.0)% |
| Total | 7,071.02 | 6,018 | 7,279.92 | 5,906 | 3.0% | (1.9)% |

Parking Tax (PT): The City's parking tax is levied at a rate of 18.5% and this revenue source is dependent on parking lots close to the airport for nearly half its revenue. As travel strongly rebounded from the lows experienced during the pandemic, parking tax revenue from these lots have rebounded from the prior fiscal year. Downtown parking lots, which are dependent on office workers, rebounded more slowly as firms continue to offer hybrid or work from home options to staff. Overall city parking tax collections exceeded the adjusted budget by 21.6% or \$1.70 million.

Transient Occupancy Tax (TOT): It is a tax on the privilege of occupancy in any hotel, motel, or short-term stay. Each transient who stays less than thirty days is subject to the tax in the amount of fourteen percent (14%) of the rent charged. These taxes are collected by the operator of the hotel or motel at the time the rent is paid. Hotels by the airport and downtown have shown continued improvement from the prior fiscal year (FY2020-21). TOT revenues met the FY2021-22 adopted budget forecast.

Fines and Penalties: the main component of this revenue category are the collections from parking citations. In response to the Covid-19 shelter-in-place order from both the County and the State, the City "turned off" parking meters and seriously restricted the issuance of parking citations. Parking meters remained off through mid-July 2020 and street sweeping enforcement was limited through the first Quarter FY 2020-21. As a result, from this, the FY2021-22 Adopted Budget projected lower revenues expecting the downward trend to continue. As these activities progressed towards less restrictive levels, the revenue from fines & penalties in FY2021-22 exceeded the adjusted budget by 28.9% or \$4.54 million.

Interest Income: Interest income exceeded the adjusted budget by 88% or by 430K due to interest rate improvement in the market on the City's investments.

Service Charges: Unaudited FY 2021-22 year-end revenues derived from services charges are \$45.7 million, which is \$4.70 million, or 9.3%, less than the Adjusted Budget of \$50.4 million.

License and Permits: Unaudited FY 2021-22 year-end revenues derived from license and permits are \$1.41 million, which is \$2.64 million, or 65.1%, less than the Adjusted Budget of \$4.05 million.

Interfund Transfers: FY2021-22 interfund transfers at year end were \$3.01 million, of which, \$2.9 million were transferred from the Multi Purpose Reserve Fund (1750). The Adopted Budget included an anticipated transfer from ARPA but ARPA was administered in it's own fund instead and corresponding expenditure adjustments were transferred from the GPF to the ARPA Fund instead. Further details are provided on the Expenditures section.

Transfers from Fund Balance: The FY2021-22 GPF Adjusted Budget Assumed \$77.30 million as a budgeted transfer from fund balance to balance expenditures and support FY2020-21 Carryforwards. Transfers from fund balance do not produce actual figures.

2. GENERAL PURPOSE FUND Q4 EXPENDITURES

GENERAL PURPOSE FUND EXPENDITURE HIGHLIGHTS

Unaudited GPF year-end expenditures ended the year at \$668.72 million or 82% of the Adjusted Budget. After accounting for expenditures paid for by Federal Aid (ARPA) funds in the amount of \$87.02 million, the overall GPF expenditures would have ended at \$755.74 million or 2% under the adjusted budget. The main concern derived from the GPF year-end expenditures results is that savings are primarily due to vacancies in authorized positions, since a Citywide vacancy rate in excess of 22% affects the City's ability to provide services to residents. The savings rate is one time and the Citywide vacancy rate in the Midcycle Adopted Budget has been adjusted in general to 10.25 %. Another concern moving forward is that the 4th quarter totals were beginning to pick up the global inflationary trend which is expected to continue into the upcoming fiscal years.

ARPA Adjustments

The City Council directed the use of \$87.02 million of the \$188 million of ARPA funds allocated to the City to address projected FY 2021-22 budget imbalances.

Table 5 below reflects the GPF expenditure budget and year-end totals to include transfers of eligible expenditures to the ARPA Fund. Factoring in the budgeted FY 2021-22 ARPA funding relieves the GPF of year-end expenditures by \$87.02 million. After accounting for these, GPF expenditures come in \$17.76 million or 2% under the adjusted budget of \$815.37 million.

Table 5: Summary of FY 2021-22 Q4 GPF Expenditures Budget to Actuals (\$ in millions)

| | A | B | C | D | C+D=E | F | B - E - F = G | |
|-------------------------|---------------------------|----------------------------|------------------|--------------|-------------------------------------|---------------------------------------|--|---|
| Department | FY 2021-22 Adopted Budget | FY 2021-22 Adjusted Budget | Q4 Unaudited FYE | ARPA Adjust. | FY 2021-22 Q4 Adjust. Unaudited FYE | FY 201-22 to FY2022-23 Carry-Forwards | Year-End \$ (Over)/Under Adjusted Budget | Year-End % (Over)/Under Adjusted Budget |
| FY 2021-22 Expenditures | 784.39 | 815.37 | 668.72 | 87.02 | 755.74 | 41.87 | 17.76 | 2.2% |

*The adjusted budget includes Council Budget Amendment per Resolutions 88784 C.M.S adopted on July 26, 2021, 88942 C.M.S (Police Academies), 88940 C.M.S. (Head Start). And \$28.07M in Carryforwards

Department Level Spending Trends

Table 6 reflects department level spending and the impact on year-end GPF expenditures with ARPA funds support.

Table 6: Summary of FY 2021-22 GPF Expenditure Variance (\$ in millions)

| Department | FY 2021-22 Adopted Budget | FY 2021-22 Adjusted Budget | Q4 Unaudited FYE | ARPA and Other Adjust. | FY 2021-22 Q4 Adjust. Unaudited FYE | FY 201-22 to FY2022-23 Carry-Forwards | Year-End \$ (Over)/Under Adjusted Budget | Year-End % (Over)/Under Adjusted Budget |
|------------------------------|---------------------------|----------------------------|------------------|------------------------|-------------------------------------|---------------------------------------|--|---|
| Capital Improvement Projects | 0.55 | 1.62 | 0.34 | — | 0.34 | 1.28 | — | 0.1 % |
| City Administrator | 8.01 | 7.90 | (0.85) | 7.30 | 6.45 | 1.33 | 0.12 | 1.5% |
| City Attorney | 15.00 | 15.06 | 15.29 | — | 15.29 | 0.03 | (0.26) | (1.7) % |
| City Auditor | 2.41 | 2.54 | 2.43 | — | 2.43 | — | 0.11 | 4.3 % |

| Department | FY 2021-22 Adopted Budget | FY 2021-22 Adjusted Budget | Q4 Unaudited FYE | ARPA and Other Adjust. | FY 2021-22 Q4 Adjust. Unaudited FYE | FY 201-22 to FY2022-23 Carry-Forwards | Year-End \$ (Over)/Under Adjusted Budget | Year-End % (Over)/Under Adjusted Budget |
|---|---------------------------|----------------------------|------------------|------------------------|-------------------------------------|---------------------------------------|--|---|
| City Clerk | 3.56 | 3.81 | 1.97 | — | 1.97 | 1.15 | 0.69 | 18.1 % |
| City Council | 6.28 | 6.45 | 6.31 | — | 6.31 | 0.10 | 0.05 | 0.7 % |
| Department of Transportation | 15.95 | 16.92 | 17.91 | (1.39) | 16.52 | 1.61 | (1.21) | (7.1) % |
| Department of Violence Prevention | 11.36 | 12.97 | 7.79 | — | 7.79 | 4.84 | 0.34 | 2.6 % |
| Department of Workplace and Employment Standard | 4.36 | 4.36 | 3.46 | — | 3.46 | 0.37 | 0.53 | 12.1 % |
| Economic and Workforce Development Department | 10.96 | 14.45 | 10.30 | — | 10.30 | 4.17 | (0.02) | (0.1) % |
| Finance Department | 21.57 | 22.19 | 19.58 | — | 19.58 | 0.96 | 1.64 | 7.4 % |
| Fire Department | 171.96 | 177.74 | 166.58 | — | 166.58 | 7.87 | 3.29 | 1.9 % |
| Housing and Community Development Department | 0.10 | 0.10 | 0.10 | — | 0.10 | — | — | —% |
| Human Resources Management Department | 6.48 | 6.67 | 6.45 | — | 6.45 | 0.04 | 0.18 | 2.6 % |
| Human Services Department | 15.26 | 21.67 | 21.36 | — | 21.36 | (0.60) | 0.90 | 4.2 % |
| Information Technology Department | 13.31 | 15.61 | 13.67 | — | 13.67 | 0.57 | 1.37 | 8.7 % |
| Mayor | 4.26 | 4.27 | 3.42 | — | 3.42 | 0.01 | 0.84 | 19.7 % |
| Non-Departmental and Port | 114.14 | 108.31 | 111.67 | (5.69) | 105.98 | 6.73 | (4.40) | (4.0) % |
| Oakland Animal Services | 5.41 | 5.48 | 4.91 | — | 4.91 | 0.16 | 0.40 | 7.4 % |
| Oakland Parks and Recreation Department | 16.68 | 16.85 | 14.70 | — | 14.70 | 0.20 | 1.95 | 11.6 % |
| Oakland Public Library Department | 14.11 | 14.12 | 12.41 | — | 12.41 | — | 1.70 | 12.1 % |
| Oakland Public Works Department | 1.86 | 4.24 | 1.77 | — | 1.77 | 2.46 | 0.01 | 0.3 % |
| Police Commission | 4.49 | 5.03 | 3.47 | — | 3.47 | 0.01 | 1.55 | 30.9 % |
| Police Department | 313.92 | 324.46 | 221.47 | 87.02 | 308.49 | 8.26 | 7.71 | 2.4 % |
| Public Ethics Commission | 1.49 | 1.56 | 1.36 | — | 1.36 | 0.14 | 0.05 | 3.4 % |
| Race and Equity Department | 0.92 | 0.99 | 0.84 | — | 0.84 | 0.15 | — | —% |

| Department | FY 2021-22 Adopted Budget | FY 2021-22 Adjusted Budget | Q4 Unaudited FYE | ARPA and Other Adjust. | FY 2021-22 Q4 Adjust. Unaudited FYE | FY 201-22 to FY2022-23 Carry-Forwards | Year-End \$ (Over)/Under Adjusted Budget | Year-End % (Over)/Under Adjusted Budget |
|-----------------------------------|---------------------------|----------------------------|------------------|------------------------|-------------------------------------|---------------------------------------|--|---|
| FY 2021-22 GPF Expenditures Total | 784.39 | 815.37 | 668.72 | 79.74 | 748.46 | 41.87 | 25.04 | 3.07% |

The following section details GPF savings or overspending by Department, as compared to the FY 2021-22 Adjusted Budget.

Capital Improvement Projects

Capital Improvement Projects ended the year at budget.

City Administrator (CAO)

The City Administrator's Office unaudited year-end savings is overstated due to an accounting adjustment for the Great Plates program. There is an accounting adjustment of a \$7.3 million credit applied in FY 2022 to offset prior year program expenditures from FY 2020 and FY 2021. As such, the net fiscal impact of the adjustment nets to zero over the three fiscal years. Excluding this technical adjustment, the year-end savings is \$0.12 million primarily due to under spending in operations & maintenance.

City Attorney

The City Attorney's Office overspent their budget by \$257,988, approximately 2% of their budget due to employee personnel service expenditures in the amount of \$393,109 which is -3.7% of the personnel budget and was partially offset by savings in operations & maintenance.

City Auditor

The City Auditor has savings of \$107,887, approximately 4% of their budget due to savings in contract service expenditures.

City Clerk

The Office of the City Clerk has savings of \$0.69 million, approximately 18% of their budget primarily due to savings from vacancies in the amount of \$607,319 which is 32.2% of the personnel budget.

City Council

The Office of the City Council has savings of \$45,624 which is 1% of their budget due to savings in contract service expenditures.

Department of Transportation

The Department of Transportation (DOT) unaudited year-end totals show an overspent by \$0.99 million, which is 5.8% of their budget, due to overspending in contract service expenditures. This is mainly attributed to an adjustment made to include a pass-through special collection fee in the amount of \$1.39 million collected by the City on behalf of Conduent, the software provider for the City's parking citation management. While the special collection fee is not City revenue under Generally Accepted Accounting Principles (GAAP), it has been determined that the fee must be presented as a revenue and an expenditure in the budget for accounting purposes. This is now budgeted as part of the FY2022-23 Adopted Budget. In addition, FY2021-22 to FY2022-23 carry forwards include \$799,000 in administrative savings carried forward to provide funding to support initial startup costs and O&M for the Abandoned Auto Unit that recently transferred from OPD to DOT. This, in addition to other encumbrance Carryforwards, drove the year end overspent total to 1.21 million or 7.1% of their Adjusted Budget.

Department of Violence Prevention

The Department of Violence Prevention has savings of \$0.34 million, which is 3% of their budget, primarily due to salary savings from vacancies in the amount of \$260,110 which is 12.6% of the personnel budget.

Department of Workplace and Employment Standard

The Department of Workplace and Employment Standard has savings of \$525,276, or 12% of their budget, primarily due to salary savings from vacancies in the amount of \$759,456 which is 21.1% of the personnel budget but was partially offset by overspending in operations & maintenance.

Economic and Workforce Development Department

The Economic and Workforce Development Department ended the year at budget.

Finance Department

The Finance Department has savings of \$1.64 million, which is 7% of their budget, due to savings in contract service expenditures.

Fire Department

The Fire Department has savings of \$3.29 million, which is 0.1% of their budget, primarily due to salary savings from vacancies in the amount of \$2.94 million which is 1.9% of the personnel budget.

Housing and Community Development Department

The Housing and Community Development Department is projected to end the year at budget.

Human Resources Management Department

The Human Resources Management Department has savings of \$176,596, which is 3% of their budget, due to savings in contract service expenditures.

Human Services Department

The Human Services Department has savings of \$904,607, which is 4% of their budget, which was primarily due to savings in contract service expenditures.

Information Technology Department

The Information Technology Department has savings of \$1.37 million, which is 9% of their budget, due to savings in contract service expenditures and capital acquisitions.

Mayor's Office

The Mayor's Office has savings of \$841,700, which is 20% of their budget, primarily due to salary savings from vacancies in the amount of \$755,662 which is 20.4% of the personnel budget.

Non-Departmental and Port

Non-Departmental and Port ended the year \$10.09 million, or 9% over the budget due to budgetary amendments authorized by Resolution 88942 C.M.S, which added two police academies; and Resolution 88940 C.M.S., which restored Head Start services in Oakland that were previously proposed for closure. In order to provide the \$5.69 million needed from salary savings citywide to fund these items, the budget was transferred from Non-Departmental to the respective departments. Note that this amount is fully offset by actual GPF savings across various departments. After accounting for these amendments Non-Departmental and Port would have overspent by \$4.40 million or 4.0% of their budget as a result of under recovery in central service overhead.

Oakland Animal Services

Oakland Animal Services has savings of \$402,942, which is 7% of their budget, primarily due to salary savings from vacancies in the amount of \$293,571 which is 7% of the personnel budget.

Oakland Parks, Recreation, and Youth Development Department

The Oakland Parks, Recreation, and Youth Development Department has savings of \$1.95 million, of their budget, primarily due to salary savings from vacancies in the amount of \$1,834,687 which is 16.7% of the personnel budget.

Oakland Public Library Department

Oakland Public Library Department has savings of \$1.70 million, which is a 12% of their budget, primarily due to salary savings from vacancies in the amount of \$1.55 million which is 18.2% of the personnel budget.

Oakland Public Works Department

The Oakland Public Works Department ended the year at budget.

Police Commission

The Police Commission has savings of \$1.55 million, which is 31% of their budget, primarily due to savings in contract service expenditures.

Police Department

The GPF year-end expenditure for OPD is \$221.47 million, which is \$102.99 million or 32% under the \$324.46 million adjusted budget before accounting for \$87.02 million in eligible Public Safety expenditure transfers from GPF to the ARPA Fund (2072). Factoring for the one-time aid from ARPA funds, GPF expenditures would have ended the fiscal year at \$308.49 million. After accounting for year-end carryforwards on to FY2022-23, OPD has savings of \$7.71 million, which is 2% of their budget due to due to savings, primarily from position vacancies.

Public Ethics Commission

The Public Ethics Commission has savings of \$53,288, which is 3% of their budget, due to vacancies and savings in operations & maintenance expenditures.

The Race and Equity Department

The Race and Equity Department ended the year at budget.

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 shows the year-end budget to be under spent by \$14.09 million and Oakland Fire Department shows the year-end budget to be under spent by \$2.94 million.

Table 7: FY 2021-22 Public Safety GPF Personnel Expenditures (\$ in millions)

| Department | FY 2021-22 Adjusted Budget | Q4 Unaudited FYE | ARPA Adjust. | FY 2021-22 Q4 Adjust. Unaudited FYE | Year End (Over) / Under Budget | Percentage (Over) / Under Budget |
|--|----------------------------|------------------|--------------|-------------------------------------|--------------------------------|----------------------------------|
| Police Department | | | | | | |
| Overtime (OT) | 33.36 | 34.35 | | 34.35 | (0.99) | (3.0)% |
| Reimbursable OT (Special Events, etc.) | | (4.37) | | (4.37) | 4.37 | |
| All Other Personnel (non-OT) | 245.01 | 147.27 | 87.02 | 234.29 | 10.71 | 4.4% |
| OPD Total Personnel | 278.37 | 177.25 | 87.02 | 264.27 | 14.09 | 5.1% |
| Fire Department | | | | | | |
| Overtime (OT) | 9.83 | 29.83 | | 29.83 | (10.00) | (50.4)% |
| All Other Personnel (non-OT) | 132.44 | 119.50 | | 119.50 | 12.94 | 9.8% |
| OFD Total Personnel | 152.27 | 149.33 | | 149.33 | 2.94 | 1.9% |

*The year-end unaudited Overtime totals do not include \$4.97 million accrued as Comp Time

Table 8 below shows the Year-over-year comparison of Public Safety GPF Personnel Expenditures from FY2018-19 through FY2021-22.

Table 8: 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 |
| Adjusted Budget | 14.05 | 16.56 | 15.39 | 33.36 |
| Actuals | 36.36 | 35.07 | 29.18 | 34.35 |
| (Over)/Under | (22.31) | (18.51) | (13.79) | (0.99) |
| All Other Personnel (non-OT) | FY 2018-19 | FY 2019-20 | FY 2020-21 | FY 2021-22 |
| Adjusted Budget | 211.35 | 232.95 | 239.29 | 245.01 |
| Actuals | 212.68 | 242.01 | 244.23 | 234.29 |
| (Over)/Under | (1.33) | (9.06) | (4.94) | 10.71 |
| Total Personnel | FY 2018-19 | FY 2019-20 | FY 2020-21 | FY 2021-22 |
| Adjusted Budget | 225.40 | 249.51 | 254.68 | 278.37 |
| Actuals | 249.04 | 277.08 | 273.41 | 264.27 |
| (Over)/Under | (23.64) | (27.57) | (18.73) | 14.09 |
| Fire Department | | | | |
| Overtime (OT) | FY 2018-19 | FY 2019-20 | FY 2020-21 | FY2021-22 |
| Adjusted Budget | 3.34 | 2.37 | 4.22 | 19.83 |
| Actuals | 19.65 | 20.63 | 24.22 | 29.83 |
| (Over)/Under | (16.31) | (18.26) | (20.00) | (10.00) |
| All Other Personnel (non-OT) | FY 2018-19 | FY 2019-20 | FY 2020-21 | FY 2021-22 |
| Adjusted Budget | 128.90 | 142.70 | 144.73 | 132.44 |
| Actuals | 117.84 | 123.59 | 126.99 | 119.50 |
| (Over)/Under | 11.06 | 19.11 | 17.74 | 12.94 |
| Total Personnel | FY 2018-19 | FY 2019-20 | FY 2020-21 | FY 2021-22 |
| Adjusted Budget | 132.24 | 145.07 | 148.95 | 152.27 |
| Actuals | 137.49 | 144.22 | 151.21 | 149.33 |
| (Over)/Under | (5.25) | 0.85 | (2.26) | 2.94 |

Fire

The Oakland Fire Department has FY2021-22 year-end savings in the GPF of \$3.29 million, of which \$2.94 million is due to salary savings. Non overtime salary savings came in at \$12.94 million. These savings are currently being offset by overspending in overtime which is overspent by \$10.00 million. Fire's overtime budget has been affected by leave taken by staff due to injury, COVID-19, and extreme weather events which made it difficult for Fire to maintain its minimum staffing levels. A historical analysis of Fire's budget is shown in **Table 8**.

Overspending in overtime continues to be an issue for Fire. As **Table 8** 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 and \$20.00 million in FY 2020-21 and is over by \$10.00 million in FY 2021-22. However, this overtime overspending was offset with savings in all other personnel (non-OT) pay. Consequently, Fire's total personnel budget has oscillated between ending close to budget or having a slight operating savings of \$2.94 million.

Fire'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 a reduced number of Fire Academies in recent years.

However, Fire 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, Fire has been averaging about 70% of its overtime to backfill required Fire Suppression minimum service levels. In FY 2020-21, with the increase in services due to the COVID-19 pandemic, this resulted in the highest level of overtime Fire has had in recent years. What also contributed 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 for what would otherwise be 35 present Firefighters. In addition, due to the pandemic, Fire was unable to conduct its FY 2020-21 academy to recruit more staff, which has also led to a higher usage of overtime to meet current service demands. Until Fire has more staff, this is anticipated to be a reoccurring problem. However, Fire has been managing it in part through its overall vacancy savings.

Police

The Police Department is pursuing different ways to control personnel spending. In the FY 2021-23 Biennial Budget, the administration reviewed the Oakland Police Department's service levels and overtime budget. 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. The new staffing plan is now consistent with the availability of actual police officers based upon budget and service levels needed.

This year fewer police academy graduates and higher attrition rates have led to current salary savings due to vacancies and has also contributed the need for additional overtime. With the realignment of OPD's service levels, OPD underspend in its annual personnel budget primarily due to salary savings. For further details, please see the OPD Quarterly Overtime Reports which has an in-depth analysis on this matter.

Historical Police Overtime

As **Table 8** above shows, Police has overspent its personnel budget for the past 3 years. However, the Police's total personnel spending is ended with savings this fiscal year, interrupting what has been a negative trend: in FY 2018-19 the Police's total personnel overspending amounted to being \$23.64 million over their budget (10% of total budget), in FY 2019-20 it was \$27.57 million over budget (11% of total budget), in FY 2020-21 police personnel overspending was \$18.73 million over budget (7% of total budget), but in FY 2021-22 there was

a savings of \$14.09 million despite rising salary and benefit costs from the City's contract-mandated COLA increase to Sworn employees. FY 2021-22 ended the year with \$14.09 million in savings, due to non- overtime salary savings and \$4.37 million received in reimbursable overtime.

In FY 2019-20, the Police spent \$15.62 million in Special Enforcement overtime which accounted 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. For the upcoming year, the Police Department will not be doing coverage of demonstrations or large events and it has completely eliminated its foot patrol units. For a more detailed explanation, please refer to the Police Department's Q4 Overtime Report.

3. GENERAL PURPOSE FUND Q4 FUND BALANCE

The City's GPF available Fund Balance, net of obligations & other commitments, is projected at \$9.16 million at end of FY 2021-22. Obligations are reserves required by City Ordinances and the City Charter (mandated emergency & OMERS reserves). Note that \$54.61 million of the mandated FY 2021-22 emergency reserves is included in the year-end expenditures totals in **Table 9** below (as a committed transfer to the designated reserve GPF Emergency Reserve Fund (Fund 1011)).

Table 9 provides detail of obligations against Fund Balance, which reduces the unaudited year-end FY 2021-22 Fund Balance from \$152.76 million to the available balance of \$9.16 million.

Table 9: FY 2021-22 Year-End Available GPF Fund Balance

| GENERAL PURPOSE FUND (1010) | FY 2021-22 Q4 Projected FYE |
|--|--------------------------------|
| Estimated FY 2021-22 Beginning Audited Fund Balance | 95.46 |
| FY2021-22 Performance | |
| Revenue | 726.02 |
| Expenditures | 668.72 |
| FY 2021-22 Operating Surplus / (Deficit) | 57.30 |
| Unaudited Ending Fund Balance | 152.76 |
| Obligations Against Ending Fund Balance | (143.60) |
| OMERS Reserves (Reso. No. 85098 C.M.S) | (2.36) |
| New Revenue Subject to Excess RETT CFP Policy Including 50% for One Time Use, 25% for VSSF, 25% for Long Term Obligations - Net of Amounts Appropriated in the FY2022-23 Midcycle Budget | (16.34) |
| Use of Undesignated Fund Balance in the FY2022-23 Midcycle Adopted Budget | (76.30) |
| Project Carryforwards to FY 2022-23* | (36.66) |
| Encumbrance Carryforwards to FY2022-23 | (11.95) |
| Estimated FY 2021-22 Ending Available Fund Balance | 9.16 |

*Carryforwards include \$6.72M carried forward from other funds with insufficient fund balance available

4. 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 City of Oakland Consolidated Fiscal Policy, Section I, Part C: Use of Excess Real Estate Transfer Tax¹*). 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 7.5% GPF Emergency Reserve¹ is funded at \$54.61 million based on the FY 2021-22 Adopted Budget (**Table 10**). The reserve is equivalent to approximately month of FY 2021-22 Adopted Budget of \$784.39 million in GPF. This reserve is now held in Fund 1011 as directed by Council in Resolution 88717 C.M.S.

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 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 FY2019-20 and FY2020-21 budget by programming CARES dollars (\$36.99 million), ARPA dollars (\$56.13 million) and use of VSSF (\$14.65 million) for a total of \$107.77 million which was 15.6% of FY20 GPF expenditures. 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 current balance is \$2.58 million, the target funding level is \$110.41 million, or 15% of the GPF revenues.

Table 10 below shows the FY2021-22 Reserve Balances.

Table 10: FY 2021-22 Q4 Reserve Balances As Budgeted (\$ in millions)

| Description | FYE 2021-2022 Balances |
|--|------------------------|
| Mandated Emergency Reserves FY 2021-22 | 54.61 |
| OMERS Reserves (Reso. No. 85098 C.M.S) | 2.36 |
| Vital Services Stabilization Fund | 2.58 |
| Total Reserves | 59.55 |

¹ The 7.5% GPF reserve is not a cumulative balance.

5. SELECT NON-GPF Q4 ANALYSIS

This section of the Q4 report contains additional analysis on selected non-GPF funds. For additional Fund descriptions, please visit [E-3B - Special Revenue Funds - Proposed FY22-23 \(opengov.com\)](#) and [E-3C - Other Funds - Adopted FY22-23 \(opengov.com\)](#).

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 revenue received for the fund through year end compared to the Adjusted Budget. The expenditure tables in this section compares the FY 2021-22 Adjusted Budget to FY 2021-22 year-end totals for these funds.

The fund balance tables compare the FY 2021-22 audited beginning fund balance to the FY 2021-22 unaudited 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 75** through **Table 81**.

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 ounce on the sugar sweetened beverage products. The tax was imposed in 2017 on those who distribute 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.

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

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); Publishing an annual report regarding the implementation of the Board's recommendations and the impact on the use of these funds.

Revenues - Revenues continue to decline each year in this fund at an average rate of about 10% each year since the inception of the tax beginning in FY 2017-2018. Reasons for the decline include distributors passing the tax onto the consumer through higher shelf prices that results in less demand for sugar sweetened beverages.

FY2021-22 Revenues came in at \$7.48 million which is \$0.82 million lower when compared to the FY 2021-22 adjusted budget of \$8.30 million, after excluding the \$7.02 million in use of fund balance that was budgeted to balance the \$15.32 million in budgeted expenditures but was not needed based on the year end results.

Table 11: FY 2021-22 Measure HH (SSBT) Fund Revenues (\$ in millions)

| Revenue Category | FY 2021-22 Adjusted Budget | FY 2021-22 Q4 Unaudited Year End Totals | Year-End \$ Over/(Under) Adjusted Budget | Year-End % Over/(Under) Adjusted Budget |
|-----------------------------|----------------------------|---|--|---|
| Local Tax | 8.19 | 7.35 | (0.84) | (10.3)% |
| Interest Income | — | 0.02 | 0.02 | NA |
| Miscellaneous Revenue | — | — | — | NA |
| Interfund Transfers | 0.11 | 0.11 | — | —% |
| Subtotal | 8.30 | 7.48 | (0.82) | (9.8)% |
| Transfers from Fund Balance | 7.02 | — | (7.32) | (100.0)% |
| Grand Total | 15.32 | 7.48 | (8.14) | (52.1)% |

Expenditures - The FY 2021-22 year-end expenditures came in at \$5.97 million, which is a savings of \$9.35 million when compared to the Adjusted Budget of \$15.32 million. Out of these savings, \$7.48 million will be carried forward on to FY2022-23 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 2022-23. A large portion of the remaining savings are attributed to vacancies resulting in savings of \$0.70 million or 21.6% of their Personnel budget.

Table 12: FY 2021-22 Measure HH (SSBT) Fund Expenditures (\$ in millions)

| Department | FY 2021-22 Adjusted Budget | FY 2021-22 Q4 Unaudited Year End Totals | Year-End \$ (Over)/Under Adjusted Budget | Year-End % (Over)/Under Adjusted Budget |
|---|----------------------------|---|--|---|
| Capital Improvement Projects | 2.64 | 0.12 | 2.52 | 95.4% |
| City Administrator | 0.20 | 0.09 | 0.11 | 54.6% |
| Department of Transportation | — | — | — | 100.0% |
| Economic and Workforce Development Department | 0.45 | 0.40 | 0.05 | 10.5% |
| Finance Department | 0.36 | 0.20 | 0.15 | 43.1% |
| Human Services Department | 7.24 | 1.49 | 5.75 | 79.4% |
| Oakland Parks and Recreation | 4.24 | 3.51 | 0.74 | 17.4% |
| Oakland Public Library | 0.12 | — | 0.12 | 100.0% |
| Oakland Public Works | 0.07 | 0.15 | (0.09) | (123.4)% |
| Total Expenditures | 15.32 | 5.97 | 9.35 | 61.0% |

**The adjusted budget includes Council Budget Amendments and Carryforwards from FY2020-21, but does not deduct carryforward to FY 2022-23. Underspent amounts in Departments may have been carried forward, see table below for the aggregate carryforward value for this fund*

Fund Balance - FY 2021-22 revenue ended the year at \$7.48 million. Expenditures ended the year at \$5.97 million. Carry forwards from FY2021-22 to FY2022-23 have been authorized in the amount of \$7.48 million. Additionally, a budgeted transfer from fund balance is assumed in the FY 2022-23 Adopted Budget in the amount of \$1.16 million. As a result, the estimated available fund balance in the Measure HH (SSBT) Fund (1030) decreased from \$7.82 million in FY 2020-21 to \$0.69 million in FY 2021-22.

Table 13: Measure HH (SSBT) Fund Year-End Available Fund Balance (\$ in millions)

| MEASURE HH SSBT (1030) | FY 2021-22 Year-End Estimate |
|--|------------------------------|
| Beginning Fund Balance – Audited | 7.82 |
| Revenue | 7.48 |
| Expenditures | 5.97 |
| Estimated Current Year Surplus/(Shortfall) | 1.51 |
| Subtotal Fund Balance | 9.33 |
| Use of Fund Balance in FY 2021-22 | |
| Budgeted Transfer from Fund Balance FY 2022-23 | 1.16 |
| Budgeted Fund Balance Repayment FY 2022-23 | — |
| FY 2021-22 to FY 2022-23 Carryforward | 7.48 |
| Estimated Ending Available Fund Balance | 0.69 |

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 unpredictable lawsuits which have 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: - FY2021-22 Revenues came in at \$56.58 million which is \$1.20 million higher compared to the FY 2021-22 adjusted budget of \$55.38 million, after excluding the \$1.01 million in use of fund balance that was budgeted to balance the \$56.39 million in budgeted expenditures but was not needed based on the year end results.

Table 14: FY 2021-22 Self-Insurance Liability Fund Revenues (\$ in millions)

| Revenue Category | FY 2021-22 Adjusted Budget | FY 2021-22 Q4 Unaudited Year End Totals | Year-End \$ Over/(Under) Adjusted Budget | Year-End % Over/(Under) Adjusted Budget |
|-----------------------------|----------------------------|---|--|---|
| Interfund Transfers | 55.38 | 55.38 | 0.00 | 0.0% |
| Interest Income | 0.00 | (0.02) | (0.02) | NA |
| Service Charges | 0.00 | 0.15 | 0.15 | NA |
| Grants & Subsidies | 0.00 | 0.00 | 0.00 | NA |
| Miscellaneous Revenue | 0.00 | 1.07 | 1.07 | NA |
| Subtotal | 55.38 | 56.58 | 1.20 | 2.1% |
| Transfers from Fund Balance | 1.01 | 0.00 | (1.01) | (100.0)% |
| Grand Total | 56.39 | 56.58 | 0.19 | 0.0% |

Expenditures - FY 2021-22 year-end expenditures are \$39.12 million, which is a savings of \$17.27 million compared to the Adjusted Budget of \$56.39 million. This savings is primarily due to lower settlement claims payments this year. Out of these savings, \$0.57 million will be carried forward on to FY2022-23 as commitments against projects that have not been spent.

Table 15: FY 2021-22 Self-Insurance Liability Fund Expenditures (\$ in millions)

| Department | FY 2021-22 Adjusted Budget | FY 2021-22 Q4 Unaudited Year End Totals | Year-End \$ (Over)/Under Adjusted Budget | Year-End % (Over)/Under Adjusted Budget |
|---|----------------------------|---|--|---|
| City Attorney | 3.87 | 0.45 | 3.42 | 88.4% |
| Fire Department | 1.93 | 0.17 | 1.77 | 91.7% |
| Non-Departmental and Port | 40.39 | 32.62 | 7.78 | 19.3 % |
| Oakland Parks and Recreation Department | 0.59 | — | 0.59 | 100.0 % |
| Oakland Public Works Department | 4.64 | 2.17 | 2.46 | 53.0% |
| Police Department | 4.97 | 3.71 | 1.25 | 25.1% |
| Total Expenditures | 56.39 | 39.12 | 17.27 | 30.6% |

**The adjusted budget includes Council Budget Amendments and Carryforwards from FY2020-21, but does not deduct carryforward to FY 2022-23. Underspent amounts in Departments may have been carried forward, see table below for the aggregate carryforward value for this fund*

Fund Balance - FY 2021-22 revenue is projected to end the year at \$56.58 million. Expenditures are projected to end the year at \$39.12 million. Carryforwards from FY2021-22 to FY2022-23 is recommended in the amount of \$0.57 million. Additionally, a budgeted contribution to fund balance is assumed in the FY 2022-23 Adopted Budget in the amount of \$17.27 million. As a result, the estimated available fund balance in the Self-Insurance Liability Fund (1100) improved from negative \$19.07 million in FY 2020-21 to \$15.09 million in FY 2021-22.

Table 16 FY 2021-22 Self-Insurance Liability Fund Year-End Available Fund Balance (\$ in millions)

| SELF-INSURANCE LIABILITY FUND (1100) | FY 2021-22 Year-End Estimate |
|--|------------------------------|
| Beginning Fund Balance – Audited | (19.07) |
| Revenue | 56.58 |
| Expenditures | 39.12 |
| Estimated Current Year Surplus/(Shortfall) | 17.46 |
| Subtotal Fund Balance | (1.61) |
| Obligations Against Ending Fund Balance | |
| Budgeted Transfer from Fund Balance FY 2022-23 | |
| Budgeted Contribution to Fund Balance FY 2022-23 | 17.27 |
| FY 2021-22 to FY 2022-23 Carryforward | 0.57 |
| Estimated Ending Available Fund Balance | 15.09 |

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 – FY2021-22 Revenues came in at \$5.39 million which is \$0.11 million higher when compared to the FY 2021-22 adjusted budget of \$5.28 million, after excluding the \$1.06 million in use of fund balance that was budgeted to balance the \$6.34 million in budgeted expenditures but was not needed based on the year end results.

Table 17: FY 2021-22 Recycling Program Fund Revenues (\$ in millions)

| Revenue Category | FY 2021-22 Adjusted Budget | FY 2021-22 Q4 Unaudited Year End Totals | Year-End \$ Over/(Under) Adjusted Budget | Year-End % Over/(Under) Adjusted Budget |
|-----------------------------|----------------------------|---|--|---|
| Service Charges | 3.91 | 4.09 | 0.19 | 4.7% |
| Grants & Subsidies | 1.37 | 1.28 | (0.09) | (6.5)% |
| Interest Income | — | 0.01 | 0.01 | NA |
| Subtotal | 5.28 | 5.39 | 0.11 | 2.0% |
| Transfers from Fund Balance | 1.06 | — | (1.06) | (100.0)% |
| Grand Total | 6.34 | 5.39 | (0.95) | (15.0)% |

Expenditures - FY 2021-22 year-end expenditures are \$5.03 million, which is savings of \$1.31 million compared to the adjusted budget of \$6.34 million. Out of these savings, \$0.90 million will be carried forward on to FY2022-23 as commitments against projects that have not been spent. The remaining savings are mainly attributed to vacancies resulting in savings of \$0.29 million or 6.8% of their Personnel budget.

Table 18: FY 2021-22 Recycling Program Fund Expenditures (\$ in millions)

| Department | FY 2021-22 Adjusted Budget | FY 2021-22 Q4 Unaudited Year End Totals | Year-End \$ (Over)/Under Adjusted Budget | Year-End % (Over)/Under Adjusted Budget |
|---|----------------------------|---|--|---|
| Oakland Public Works Department | 5.80 | 4.55 | 1.25 | 21.6% |
| City Attorney | 0.42 | 0.41 | 0.02 | 3.6% |
| Economic and Workforce Development Department | 0.06 | 0.02 | 0.04 | 63.2% |
| Fire Department | 0.05 | 0.05 | — | —% |
| Grand Total | 6.34 | 5.03 | 1.31 | 20.6% |

**The adjusted budget includes Council Budget Amendments and Carryforwards from FY2020-21 but does not deduct carryforward to FY 2022-23. Underspent amounts in Departments may have been carried forward, see table below for the aggregate carryforward value for this fund*

Fund Balance - FY 2021-22 revenue to end the year is \$5.39 million. Expenditures came in to end the year at \$5.03 million. Carryforwards from FY2021-22 to FY2022-23 are recommended in the amount of \$0.90 million. Additionally, a budgeted transfer from fund balance is assumed in the FY 2022-23 Adopted Budget in the amount of \$0.04 million. As a result, the estimated available fund balance in the Recycling Program Fund (1710) decreased from \$3.27 million in FY 2020-21 to \$2.68 million in FY 2021-22.

Table 19: FY 2021-22 Recycling Program Fund Year-End Fund Balance (\$ in millions)

| RECYCLING PROGRAM FUND (1710) | FY 2021-22 Q4 Year-End Totals |
|--|----------------------------------|
| Beginning Fund Balance - Audited | 3.27 |
| Revenue | 5.39 |
| Expenditures | 5.03 |
| Estimated Current Year Surplus/(Shortfall) | 0.36 |
| Subtotal Fund Balance | 3.63 |
| Obligations Against Ending Fund Balance | |
| Budgeted Transfer from Fund Balance FY 2022-23 | 0.04 |
| Budgeted Contribution to Fund Balance FY 2022-23 | |
| FY 2021-22 to FY 2022-23 Carryforward | 0.90 |
| Estimated Ending Available Fund Balance | 2.68 |

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 - FY2021-22 Revenues came in at \$23.46 million which is \$0.02 million lower when compared to the FY 2021-22 adjusted budget of \$23.48 million, after excluding the \$2.75 million in use of fund balance that was budgeted to balance the \$26.23 million in budgeted expenditures.

Table 20: FY 2021-22 Comprehensive Clean-Up Fund Revenues (\$ in millions)

| Revenue Category | FY 2021-22 Adjusted Budget | FY 2021-22 Q4 Unaudited Year End Totals | Year-End \$ Over/(Under) Adjusted Budget | Year-End % Over/(Under) Adjusted Budget |
|-----------------------------|----------------------------------|---|---|--|
| Service Charges | 23.39 | 23.33 | (0.06) | (0.2)% |
| Grants & Subsidies | 0.07 | 0.07 | 0.00 | 0.0% |
| Fines & Penalties | 0.02 | 0.04 | 0.02 | 100.0% |
| Interest Income | 0.00 | 0.01 | 0.01 | NA |
| Internal Service Funds | 0.00 | 0.00 | 0.00 | NA |
| Miscellaneous Revenue | 0.00 | 0.01 | 0.01 | NA |
| Subtotal | 23.48 | 23.46 | (0.02) | 0.0% |
| Transfers from Fund Balance | 2.75 | 0.00 | (2.75) | (100.0)% |
| Grand Total | 26.23 | 23.46 | (2.77) | (10.6)% |

Expenditures - FY 2021-22 year-end expenditures came in at \$24.07 million, which is a savings of \$2.16 million when compared to the Adjusted Budget of \$26.23 million. Out of these savings, \$0.27 million will be carried forward on to FY2022-23 as commitments against projects that have not been spent. The remaining savings are mainly attributed to vacancies resulting in savings of \$1.05 million or 7.2% of their Personnel budget.

Table 21: FY 2021-22 Comprehensive Clean-Up Fund Expenditures (\$ in millions)

| Department | FY 2021-22 Adjusted Budget | FY 2021-22 Q4 Unaudited Year End Totals | Year-End \$ (Over)/Under Adjusted Budget | Year-End % (Over)/Under Adjusted Budget |
|---|----------------------------|---|--|---|
| City Administrator | 0.18 | 0.16 | 0.01 | 8.0% |
| City Attorney | 0.31 | 0.37 | (0.05) | (17.0)% |
| Economic and Workforce Development Department | — | — | — | 100.0% |
| Fire Department | 0.22 | 0.11 | 0.11 | 49.5% |
| Human Services Department | — | — | — | 100.0% |
| Oakland Public Works Department | 25.53 | 23.43 | 2.09 | 8.2% |
| Grand Total | 26.23 | 24.07 | 2.16 | 8.2% |

**The adjusted budget includes Council Budget Amendments and Carryforwards from FY2020-21, but does not deduct carryforward to FY 2022-23. Underspent amounts in Departments may have been carried forward, see table below for the aggregate carryforward value for this fund*

Fund Balance - FY 2021-22 revenue ended the year at \$23.46 million. Expenditures ended the year at \$24.07 million. Carryforwards from FY2021-22 to FY2022-23 have been authorized in the amount of \$0.27 million. Additionally, the FY 2022-23 Adopted Budget assumes a transfer from fund balance in the amount of \$3.66 million, and a contribution to fund balance in the amount of \$0.08 million. As a result, the estimated available fund balance in the Comprehensive Clean-Up Fund (1720) decreased from \$4.31 million in FY 2020-21 to negative \$0.15 million in FY 2021-22.

Table 22: FY 2021-22 Comprehensive Clean-Up Fund Year-End Fund Balance (\$ in millions)

| COMPREHENSIVE CLEAN-UP FUND (1720) | FY 2021-22 Year-End Estimate |
|--|------------------------------|
| Beginning Fund Balance – Audited | 4.31 |
| Revenue | 23.46 |
| Expenditures | 24.07 |
| Estimated Current Year Surplus/(Shortfall) | (0.61) |
| Subtotal Fund Balance | 3.70 |
| Obligations Against Ending Fund Balance | |
| Budgeted Transfer from Fund Balance FY 2022-23 | 3.66 |
| Budgeted Contribution to Fund Balance FY 2022-23 | 0.08 |
| FY 2021-22 to FY 2022-23 Carryforward | 0.27 |
| Estimated Ending Available Fund Balance | (0.15) |

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 - FY2021-22 Revenues came in at \$6.26 million which is \$4.59 million lower when compared to the FY 2021-22 adjusted budget of \$10.85 million, after excluding the \$1.30 million in use of fund balance that was budgeted to balance the \$12.15 million in budgeted expenditures.

Table23 FY2021-22 Multipurpose Reserve Fund Revenues (\$ in millions)

| Revenue Category | FY 2021-22 Adjusted Budget | FY 2021-22 Q4 Unaudited Year End Totals | Year-End \$ Over/(Under) Adjusted Budget | Year-End % Over/(Under) Adjusted Budget |
|-----------------------------|----------------------------|---|--|---|
| Service Charges | 9.79 | 6.05 | (3.74) | (38.2)% |
| Miscellaneous Revenue | 1.01 | 0.17 | (0.84) | (83.3)% |
| Interfund Transfers | 0.05 | 0.05 | 0.00 | 0.0% |
| Fines & Penalties | 0.00 | 0.00 | 0.00 | NA |
| Interest Income | 0.00 | 0.00 | 0.00 | NA |
| Subtotal | 10.85 | 6.26 | (4.59) | (42.3)% |
| Transfers from Fund Balance | 1.30 | 0.00 | (1.30) | (100.0)% |
| Grand Total | 12.15 | 6.26 | (5.89) | (48.4)% |

Expenditures - FY 2021-22 year-end expenditures came in at \$8.97 million, which is a savings of \$3.18 million when compared to the Adjusted Budget of \$12.15 million. Out of these savings, \$0.67 million will be carried forward on to FY2022-23 as commitments against projects that have not been spent. The Adjusted Budget assumed a negative fund repayment in the amount of \$0.73 million. The remaining savings are mainly attributed to vacancies resulting in savings of \$1.31 million or 57.6% of their Personnel budget.

Table 24: FY 2021-22 Multipurpose Reserve Fund Expenditures (\$ in millions)

| Department | FY 2021-22 Adjusted Budget | FY 2021-22 Q4 Unaudited Year End Totals | Year-End \$ (Over)/Under Adjusted Budget | Year-End % (Over)/Under Adjusted Budget |
|---|----------------------------|---|--|---|
| Capital Improvement Projects | 0.04 | — | 0.03 | 92.0% |
| City Administrator | 0.07 | 0.09 | (0.01) | (19.6)% |
| Department of Transportation | 8.50 | 5.83 | 2.66 | 31.3% |
| Economic and Workforce Development Department | 0.05 | — | 0.05 | 100.0% |
| Finance Department | 0.59 | 0.14 | 0.45 | 76.0% |
| Non Departmental and Port | 2.90 | 2.90 | — | —% |
| Total Expenditures | 12.15 | 8.97 | 3.18 | 26.2% |

*The adjusted budget includes Council Budget Amendments and Carryforwards from FY2020-21, but does not deduct carryforward to FY 2022-23. Underspent amounts in Departments may have been carried forward, see table below for the aggregate carryforward value for this fund

Fund Balance - FY 2021-22 revenue ended the year at \$6.26 million. Expenditures ended the year at \$8.97 million. Carry forwards from FY2021-22 to FY2022-23 have been authorized in the amount of \$0.67 million. Additionally, the FY 2022-23 Adopted Budget assumes a transfer from fund balance in the amount of \$0.02 million, and a contribution to fund balance in the amount of \$1.02 million. As a result, the estimated available fund balance in the Multipurpose Reserve Fund (1750) decreased from negative \$0.66 million in FY 2020-21 to negative \$4.04 million in FY 2021-22.

Table 25: FY 2021-22 Multipurpose Reserve Fund Year-End Available Fund Balance (\$ in millions)

| MULTIPURPOSE RESERVE FUND (1750) | FY 2021-22 Year-End Estimate |
|--|------------------------------|
| Beginning Fund Balance – Audited | (0.66) |
| Revenue | 6.26 |
| Expenditures | 8.97 |
| Estimated Current Year Surplus/(Shortfall) | (2.71) |
| Subtotal Fund Balance | (3.37) |
| Obligations Against Ending Fund Balance | |
| Budgeted Transfer from Fund Balance FY 2022-23 | 0.02 |
| Budgeted Contribution to Fund Balance FY 2022-23 | 1.02 |
| FY 2021-22 to FY 2022-23 Carryforward* | 0.67 |
| Estimated Ending Available Fund Balance | (4.04) |

*Carryforwards do not include an additional \$0.67M that was carried forward to the GPF from FY2021-22 to FY2022-23

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 and the mandated stay-in-place orders that closed OPRYD facilities and decreased the availability of provided services.

Revenues - FY2021-22 Revenues came in at \$5.36 million which is \$2.44 million lower when compared to the FY 2021-22 adjusted budget of \$7.80 million after excluding the \$0.07 million in use of fund balance that was budgeted to balance the \$7.87 million in budgeted expenditures but was not needed based on the year end results.

Table 26: FY 2021-22 OPRCA Self Sustaining Revolving Fund Revenues (\$ in millions)

| Revenue Category | FY 2021-22 Adjusted Budget | FY 2021-22 Q4 Unaudited Year End Totals | Year-End \$ Over/(Under) Adjusted Budget | Year-End % Over/(Under) Adjusted Budget |
|-----------------------------|----------------------------|---|--|---|
| Service Charges | 7.54 | 5.11 | (2.42) | (32.1)% |
| Interfund Transfers | 0.22 | 0.22 | 0.00 | 0.0% |
| Interest Income | 0.03 | 0.01 | (0.01) | (51.6)% |
| Fines & Penalties | 0.01 | 0.00 | (0.01) | (90.9)% |
| Miscellaneous Revenue | 0.01 | 0.01 | 0.00 | 82.1% |
| Internal Service Funds | 0.00 | 0.00 | 0.00 | (100.0)% |
| Subtotal | 7.80 | 5.36 | (2.44) | (31.2)% |
| Transfers from Fund Balance | 0.07 | 0.00 | (0.07) | (100.0)% |
| Grand Total | 7.87 | 5.36 | (2.51) | (31.8)% |

Expenditures - Expenditures came in at \$5.26 million, which is a savings of \$2.61 million compared to the Adjusted Budget of \$7.87 million. Out of these savings, \$0.24 million will be carried forward on to FY2022-23 as commitments against projects that have not been spent. The remaining savings are mainly attributed to vacancies resulting in savings of \$2.26 million or 33.0% of their Personnel budget.

Table 27: FY 2021-22 OPRCA Self Sustaining Revolving Fund Expenditures (\$ in millions)

| Department | FY 2021-22 Adjusted Budget | FY 2021-22 Q4 Unaudited Year End Totals | Year-End \$ (Over)/Under Adjusted Budget | Year-End % (Over)/Under Adjusted Budget |
|--|----------------------------|---|--|---|
| Parks, Recreation, & Youth Development | 7.87 | 5.26 | 2.61 | 33.2% |
| Total Expenditures | 7.87 | 5.26 | 2.61 | 33.2% |

**The adjusted budget includes Council Budget Amendments and Carryforwards from FY2020-21, but does not deduct carryforward to FY 2022-23. Underspent amounts in Departments may have been carried forward, see table below for the aggregate carryforward value for this fund*

Fund Balance - FY 2021-22 revenue came in at \$5.36 million. Expenditures ended the year at \$5.26 million. Carryforwards from FY2021-22 to FY2022-23 have been authorized in the amount of \$0.24 million. Additionally, the FY 2022-23 Adopted Budget assumes a contribution to fund balance in the amount of \$0.05 million. As a result, the estimated available fund balance in the OPRCA Self Sustaining Revolving Fund (1820) slightly decreased from \$3.54 million in FY 2020-21 to \$3.45 million in FY 2021-22.

Table 28: FY 2021-22 OPRCA Self Sustaining Revolving Fund Year-End Available Fund Balance (\$ in millions)

| OPRCA SELF SUSTAINING REVOLVING FUND (1820) | FY 2021-22 Year-End Estimate |
|--|-------------------------------------|
| Beginning Fund Balance – Audited | 3.54 |
| Revenue | 5.36 |
| Expenditures | 5.26 |
| Estimated Current Year Surplus/(Shortfall) | 0.10 |
| Subtotal Fund Balance | 3.64 |
| Obligations Against Ending Fund Balance | |
| Budgeted Transfer from Fund Balance FY 2022-23 | |
| Budgeted Contribution to Fund Balance FY 2022-23 | 0.05 |
| FY 2021-22 to FY 2022-23 Carryforward | 0.24 |
| Estimated Ending Fund Balance | 3.45 |

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 - FY2021-22 Revenues came in at \$20.43 million which is \$4.85 million higher when compared to the FY 2021-22 adjusted budget of \$15.58 million after excluding the \$35.02 million in use of fund balance that was budgeted to balance the \$50.60 million in budgeted expenditures but was not needed based on the year end results.

Table 29: FY 2021-22 Affordable Housing Fund Revenues (\$ in millions)

| Revenue Category | FY 2021-22 Adjusted Budget | FY 2021-22 Q4 Unaudited Year End Totals | Year-End \$ Over/(Under) Adjusted Budget | Year-End % Over/(Under) Adjusted Budget |
|-----------------------------|----------------------------|---|--|---|
| Property Tax | 10.76 | 11.36 | 0.60 | 5.6% |
| Service Charges | 4.81 | 8.84 | 4.03 | 83.8% |
| Fines & Penalties | 0.00 | 0.00 | 0.00 | NA |
| Interest Income | 0.00 | 0.15 | 0.15 | NA |
| Miscellaneous Revenue | 0.00 | 0.08 | 0.08 | NA |
| Subtotal | 15.58 | 20.43 | 4.85 | 31.1% |
| Transfers from Fund Balance | 35.02 | 0.00 | (35.02) | (100.0)% |
| Grand Total | 50.60 | 20.43 | (30.17) | (59.6)% |

Expenditures - FY 2021-22 year-end expenditures came in at \$8.64 million, which is a savings of \$41.96 million compared to the Adjusted Budget of \$50.60 million. Savings in Housing and Community Development represent committed resources for multiple housing development projects and also includes Homekey matching funds. These funds will be carried forward and spent as committed in the next fiscal year.

Table 30: FY 2021-22 Affordable Housing Fund (1870) Expenditures (\$ in millions)

| Department | FY 2021-22 Adjusted Budget | FY 2021-22 Q4 Unaudited Year End Totals | Year-End \$ (Over)/Under Adjusted Budget | Year-End % (Over)/Under Adjusted Budget |
|--|----------------------------|---|--|---|
| City Administrator | 0.22 | 0.23 | (0.01) | (4.4)% |
| City Attorney | 0.17 | 0.18 | (0.01) | (8.5)% |
| Finance Department | 0.24 | 0.23 | 0.01 | 4.4% |
| Housing and Community Development Department | 49.47 | 7.67 | 41.79 | 84.5% |
| Human Resources Management Department | 0.12 | 0.14 | (0.01) | (11.3)% |
| Human Services Department | 0.00 | 0.00 | 0.00 | 100.0% |
| Planning and Building Department | 0.38 | 0.19 | 0.19 | 51.0% |
| Grand Total | 50.60 | 8.64 | 41.96 | 82.9% |

**The adjusted budget includes Council Budget Amendments and Carryforwards from FY2020-21, but does not deduct carryforward to FY 2022-23. Underspent amounts in Departments may have been carried forward, see table below for the aggregate carryforward value for this fund*

Fund Balance - FY 2021-22 revenue ended the year at \$20.43 million. Expenditures ended the year at \$8.64 million. Carryforwards from FY2021-22 to FY2022-23 have been authorized in the amount of \$41.85 million. Additionally, the FY 2022-23 Adopted Budget assumes a transfer from fund balance in the amount of \$8.42 million. As a result, the estimated available fund balance in the Affordable Housing Trust Fund (1870) decreased from \$38.49 million in FY 2020-21 to \$0.00 million in FY 2021-22.

Table 31: FY 2021-22 Affordable Housing Trust Fund Balance (\$ in millions)

| AFFORDABLE HOUSING TRUST FUND (1870) | FY 2021-22 Year-End Estimate |
|--|-------------------------------------|
| Beginning Fund Balance – Audited | 38.49 |
| Revenue | 20.43 |
| Expenditures | 8.64 |
| Estimated Current Year Surplus/(Shortfall) | 11.79 |
| Subtotal Fund Balance | 50.28 |
| Obligations Against Ending Fund Balance | |
| Budgeted Transfer from Fund Balance FY 2022-23 | 8.42 |
| Budgeted Contribution to Fund Balance FY 2022-23 | — |
| FY 2021-22 to FY 2022-23 Carryforward | 41.85 |
| Estimated Ending Available Fund Balance | — |

Measure B/BB & Measure F Funds (2211, 2212, 2213, 2215, 2216, 2217, 2218, 2219, 2220)

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

1. Measure B, passed by voters in 2000, authorized a special half-cent sales tax and will be in effect for 20 years. Sales tax collection began on April 1, 2002 and sunset on March 31, 2022. Uses of funds supported traffic and transportation projects, including street and signal construction, bicycle and pedestrian, paratransit, roads maintenance and repair.
2. 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 began 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.
3. 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 –FY2021-22 Revenues came in at \$32.85 million which is \$0.12 million higher when compared to the FY 2021-22 adjusted budget of \$32.73 million, after excluding the \$17.95 million in use of fund balance that was budgeted to balance the \$50.68 million in budgeted expenditures but was not needed based on the year end results.

Table 32: FY 2021-22 Measure B, BB & F Fund Revenues (\$ in millions)

| Revenue Category | FY 2021-22 Adjusted Budget | FY 2021-22 Q4 Unaudited Year End Totals | Year-End \$ Over/(Under) Adjusted Budget | Year-End % Over/(Under) Adjusted Budget |
|-----------------------------|----------------------------|---|--|---|
| Sales Tax | 28.38 | 31.24 | 2.86 | 10.1% |
| Interfund Transfers | 2.42 | — | (2.42) | (100.0)% |
| Grants & Subsidies | 1.81 | — | (1.81) | (100.0)% |
| Service Charges | 0.12 | 0.11 | — | (2.1)% |
| Fines & Penalties | — | — | — | NA |
| Interest Income | — | 0.10 | 0.10 | NA |
| Internal Service Funds | — | — | — | NA |
| Miscellaneous Revenue | — | 1.40 | 1.40 | NA |
| Subtotal | 32.73 | 32.85 | 0.12 | 0.3% |
| Transfers from Fund Balance | 17.95 | | (17.95) | (100.0)% |
| Grand Total | 50.68 | 32.85 | (17.82) | (35.2)% |

Expenditures - FY 2021-22 year-end expenditures came in at \$24.01 million, which is a savings of \$26.67 million compared to the Adjusted Budget of \$50.68 million. Out of these savings, \$18.19 million will be carried forward on to FY2022-23 as commitments against capital and other projects that have not been spent. The remaining savings are mainly attributed to vacancies resulting in savings of \$3.47 million or 16.0% of their Personnel budget.

Table 33: FY 2021-22 Measure B/BB/F Funds Expenditures (\$ in millions)

| Department | FY 2021-22 Adjusted Budget | FY 2021-22 Q4 Unaudited Year End Totals | Year-End \$ (Over)/Under Adjusted Budget | Year-End % (Over)/Under Adjusted Budget |
|---------------------------------|----------------------------|---|--|---|
| Capital Improvement Projects | 16.66 | 2.30 | 14.35 | 86.2% |
| City Attorney | 0.04 | 0.05 | (0.01) | (15.8)% |
| Department of Transportation | 27.42 | 17.60 | 9.82 | 35.8% |
| Finance Department | 0.09 | 0.07 | 0.03 | 28.6% |
| Human Services Department | 4.85 | 2.31 | 2.54 | 52.4% |
| Mayor | 0.21 | 0.18 | 0.03 | 15.1% |
| Non-Departmental and Port | 0.03 | — | 0.03 | 100.0% |
| Oakland Public Works Department | 1.38 | 1.50 | (0.12) | (9.0)% |
| Police Department | — | — | — | NA |
| Total Expenditures | 50.68 | 24.01 | 26.67 | 52.6% |

*The adjusted budget includes Council Budget Amendments and Carryforwards from FY2020-21, but does not deduct carryforward to FY 2022-23. Underspent amounts in Departments may have been carried forward, see table below for the aggregate carryforward value for this fund.

Fund Balance - FY 2021-22 ended the year at \$32.85 million. Expenditures ended the year at \$24.01 million. Carryforwards from FY 2021-22 to FY 2022-23 have been authorized in the amount of \$18.19 million. Additionally, the FY 2022-23 Adopted Budget assumes a transfer from fund balance in the amount of \$19.80 million, and a contribution to fund balance in the amount of \$0.26 million. As a result, the estimated available fund balance in the Measure B/BB and Measure F Funds (2211, 2212, 2213, 2215, 2217, 2218, 2219, 2220) decreased from \$31.21 million in FY 2020-21 to \$2.33 million in FY 2021-22.

Table 34: FY 2021-22 Measure B/BB/F Funds Year-End Available Fund Balance (\$ in millions)

| Measure B/BB/F Funds (2211, 2212, 2213, 2215, 2216, 2217, 2218, 2219, 2220) | FY 2021-22 Year-End Estimate |
|--|---------------------------------|
| Beginning Fund Balance – Audited | 31.21 |
| Revenue | 32.85 |
| Expenditures | 24.01 |
| Estimated Current Year Surplus/(Shortfall) | 8.85 |
| Subtotal Fund Balance | 40.06 |
| Obligations Against Ending Fund Balance | |
| Budgeted Transfer from Fund Balance FY 2022-23 | 19.80 |
| Budgeted Contribution to Fund Balance FY 2022-23 | 0.26 |
| FY 2021-22 to FY 2022-23 Carryforward | 18.19 |
| Estimated Ending Available Fund Balance | 2.33 |

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. California Proposition 42, Allocation of Gasoline Sales Tax Revenue Amendment (March 2002), required that starting in the 2008–2009 fiscal year, the gasoline sales tax revenues would be allocated as follows: 20% to public transportation; 40% to transportation improvement projects funded in the State Transportation Improvement Program, a five-year transportation capital investment program; and 40% to local streets and roads improvements; with half of the amount (20%) allocated to counties and half to cities.

Revenues –FY2021-22 Revenues came in at \$18.86 million which is \$0.06 million higher when compared to the FY 2021-22 adjusted budget of \$18.80 million, after excluding the \$4.22 million in use of fund balance that was budgeted to balance the \$23.02 million in budgeted expenditures but was not needed based on the year end results.

Table 35: FY 2021-22 State Transportation Gas Tax Fund Revenues (\$ in millions)

| Revenue Category | FY 2021-22 Adjusted Budget | FY 2021-22 Q4 Unaudited Year End Totals | Year-End \$ Over/(Under) Adjusted Budget | Year-End % Over/(Under) Adjusted Budget |
|-----------------------------|----------------------------|---|--|---|
| Gas Tax | 18.65 | 18.84 | 0.19 | % |
| Grants & Subsidies | 0.14 | — | (0.14) | (100.0)% |
| Service Charges | 0.01 | — | (0.01) | (100.0)% |
| Interest Income | — | 0.02 | 0.02 | NA |
| Subtotal | 18.80 | 18.86 | 0.06 | 0.2% |
| Transfers from Fund Balance | 4.22 | | (4.22) | (100.0)% |
| Grand Total | 23.02 | 18.86 | (4.15) | (18.0)% |

Expenditures - FY 2021-22 year-end expenditures came in at \$15.18 million, which is a savings of \$7.83 million when compared to the Adjusted Budget of \$23.02 million. Out of these savings, \$2.59 million will be carried forward on to FY2022-23 as commitments against projects that have not been spent. The remaining savings are mainly attributed to vacancies resulting in savings of \$4.10 million or 33.7% of their Personnel budget.

Table 36: FY 2021-22 State Transportation Funds Gas Tax Expenditures (\$ in millions)

| Department | FY 2021-22 Adjusted Budget | FY 2021-22 Q4 Unaudited Year End Totals | Year-End \$ (Over)/Under Adjusted Budget | Year-End % (Over)/Under Adjusted Budget |
|---|----------------------------|---|--|---|
| Capital Improvement Projects | 1.76 | 0.05 | 1.70 | 96.9% |
| City Administrator | 0.15 | 0.09 | 0.06 | 40.3% |
| Department of Transportation | 20.96 | 14.97 | 5.98 | 28.6% |
| Economic and Workforce Development Department | 0.08 | 0.06 | 0.01 | 16.7% |
| Finance Department | 0.07 | — | 0.07 | 100.0% |
| Grand Total | 23.02 | 15.18 | 7.83 | 34.0% |

**The adjusted budget includes Council Budget Amendments and Carryforwards from FY2020-21, but does not deduct carryforward to FY 2022-23. Underspent amounts in Departments may have been carried forward, see table below for the aggregate carryforward value for this fund*

Fund Balance - FY 2021-22 revenue ended the year at \$18.86 million. Expenditures ended the year at \$15.18 million. Carry forwards from FY2021-22 to FY2022-23 have been recommended in the amount of \$2.59 million. Additionally, the FY 2022-23 Adopted Budget assumes a transfer from fund balance in the amount of \$5.21 million, and a contribution to fund balance in the amount of \$0.04 million. As a result, the estimated available fund balance in the State Transportation Gas Tax Funds (2230, 2232) decreased from \$4.59 million in FY 2020-21 to \$0.51 million in FY 2021-22.

Table 37: FY 2021-22 State Transportation Funds Year-End Available Fund Balance (\$ in millions)

| State Transportation Funds - Gas Tax (2230, 2232) | FY 2021-22 Year-End Estimate |
|---|------------------------------|
| Beginning Fund Balance - Audited | 4.59 |
| Revenue | 18.86 |
| Expenditures | 15.18 |
| Estimated Current Year Surplus/(Shortfall) | 3.68 |
| Subtotal Fund Balance | 8.27 |
| Obligations Against Ending Fund Balance | |
| Budgeted Transfer from Fund Balance FY 2022-23 | 5.21 |
| Budgeted Contribution to Fund Balance FY 2022-23 | 0.04 |
| FY 2021-22 to FY 2022-23 Carryforward | 2.59 |
| Estimated Ending Available Fund Balance | 0.51 |

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 – FY2021-22 Revenues came in at \$27.17 million which is \$0.33 million lower when compared to the FY 2021-22 adjusted budget of \$27.50 million, after excluding the \$12.72 million in use of fund balance that was budgeted to balance the \$40.22 million in budgeted expenditures but was not needed based on the year end results.

Table 38: FY 2021-22 Preservation, Litter Reduction, Homelessness Support Act Fund Revenues (\$ in millions)

| Revenue Category | FY 2021-22 Adjusted Budget | FY 2021-22 Q4 Unaudited Year End Totals | Year-End \$ Over/(Under) Adjusted Budget | Year-End % Over/(Under) Adjusted Budget |
|-----------------------------|----------------------------|---|--|---|
| Local Tax | 27.50 | 26.93 | (0.57) | (2.1)% |
| Interest Income | — | 0.05 | 0.05 | NA |
| Miscellaneous Revenue | | 0.19 | 0.19 | NA |
| Subtotal | 27.50 | 27.17 | (0.33) | (1.2)% |
| Transfers from Fund Balance | 12.72 | | (12.72) | (100.0)% |
| Grand Total | 40.22 | 27.17 | (13.05) | (32.4)% |

Expenditures - FY 2021-22 year-end expenditures came in at \$22.52 million which is a savings of \$17.70 million when compared to the Adjusted Budget of \$40.22 million due to vacancies and savings in contract service expenditures. Out of these savings, \$15.41 million will be carried forward on to FY2022-23 as commitments against projects that have not been spent. The remaining savings are mainly attributed to vacancies resulting in savings of \$4.07 million or 26.5% of their Personnel budget.

Table 39: FY 2021-22 Measure Q - OPR Preservation, Litter Reduction, Homelessness Support Act Expenditures (\$ in millions)

| Department | FY 2021-22 Adjusted Budget | FY 2021-22 Q4 Unaudited Year End Totals | Year-End \$ (Over)/Under Adjusted Budget | Year-End % (Over)/Under Adjusted Budget |
|---|----------------------------|---|--|---|
| Capital Improvement Projects | 0.97 | — | 0.97 | 100.0% |
| City Administrator | 2.40 | 0.14 | 2.25 | 94.0% |
| Finance Department | 0.11 | — | 0.11 | 96.6% |
| Human Services Department | 10.24 | 7.11 | 3.13 | 30.5% |
| Non-Departmental and Port | 0.92 | 0.46 | 0.46 | 50.0% |
| Oakland Parks and Recreation Department | 0.25 | 0.01 | 0.24 | 96.9% |
| Oakland Public Works | 25.34 | 14.80 | 10.55 | 41.6% |
| Total Expenditures | 40.22 | 22.52 | 17.70 | 44.0% |

**The adjusted budget includes Council Budget Amendments and Carryforwards from FY2020-21, but does not deduct carryforward to FY 2022-23. Underspent amounts in Departments may have been carried forward, see table below for the aggregate carryforward value for this fund*

Fund Balance - FY 2021-22 revenue ended the year at \$27.17 million. Expenditures ended the year at \$22.52 million. Carry forwards from FY2021-22 to FY2022-23 have been authorized in the amount of \$15.41 million. As a result, the estimated available fund balance in the Measure Q Fund (2244) decreased from \$11.99 million in FY 2020-21 to \$1.23 million in FY 2021-22.

Table 40: FY 2021-22 Measure Q Year-End Fund Balance (\$ in millions)

| MEASURE Q (2244) | FY 2021-22 Year-End Estimate |
|--|---|
| Beginning Fund Balance - Audited | 11.99 |
| Revenue | 27.17 |
| Expenditures | 22.52 |
| Estimated Current Year Surplus/(Shortfall) | 4.65 |
| Subtotal Fund Balance | 16.64 |
| Obligations Against Ending Fund Balance | |
| Budgeted Transfer from Fund Balance FY 2022-23 | |
| Budgeted Contribution to Fund Balance FY 2022-23 | — |
| FY 2021-22 to FY 2022-23 Carryforward | 15.41 |
| Estimated Ending Available Fund Balance | 1.23 |

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. The measure 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. The Measure 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 - FY 2021-22 Revenues came in at \$27.50 million which is \$1.07 million higher when compared to the FY 2021-22 adjusted budget of \$26.43 million, after excluding the \$2.47 million in use of fund balance that was budgeted to balance the \$28.90 million in budgeted expenditures but was not needed based on the year end results.

Table 41: FY 2021-22 Public Safety and Services Violence Prevention Act of 2014 Fund Revenues (\$ in millions)

| Revenue Category | FY 2021-22 Adjusted Budget | FY 2021-22 Q4 Unaudited Year End Totals | Year-End \$ Over/(Under) Adjusted Budget | Year-End % Over/(Under) Adjusted Budget |
|-----------------------------|---|--|---|--|
| Local Tax | 19.00 | 18.93 | (0.08) | (0.4)% |
| Parking Tax | 7.43 | 8.56 | 1.12 | 15.1% |
| Interest Income | — | 0.02 | 0.02 | NA |
| Subtotal | 26.43 | 27.50 | 1.07 | 4.0% |
| Transfers from Fund Balance | 2.47 | | (2.47) | (100.0)% |
| Grand Total | 28.90 | 27.50 | (1.40) | (4.8)% |

Expenditures - FY 2021-22 year-end expenditures came in at \$21.62 million, which is a savings of \$7.28 million when compared to the Amended Budget of \$28.90 million. Out of these savings, \$7.30 million will be carried forward on to FY2022-23 as commitments against projects that have not been spent. The remaining savings are mainly attributed to vacancies resulting in savings of \$1.59 million or 9.8% of their Personnel budget.

Table 42: FY 2021-22 Measure Z Fund Expenditures (\$ in millions)

| Department | FY 2021-22 Adjusted Budget | FY 2021-22 Q4 Unaudited Year End Totals | Year-End \$ (Over)/Under Adjusted Budget | Year-End % (Over)/Under Adjusted Budget |
|-----------------------------------|----------------------------|---|--|---|
| City Administrator | 0.88 | 0.14 | 0.74 | 83.6% |
| Department of Violence Prevention | 13.21 | 8.12 | 5.09 | 38.5% |
| Finance Department | 0.36 | 0.35 | 0.01 | 2.3% |
| Fire Department | 2.00 | 2.00 | — | —% |
| Human Services Department | 0.48 | — | 0.48 | 100.0% |
| Mayor | — | — | — | 100.0% |
| Police Department | 11.96 | 11.00 | 0.96 | 8.0% |
| Total Expenditures | 28.90 | 21.62 | 7.28 | 25.2% |

**The adjusted budget includes Council Budget Amendments and Carryforwards from FY2020-21, but does not deduct carryforward to FY 2022-23. Underspent amounts in Departments may have been carried forward, see table below for the aggregate carryforward value for this fund*

Fund Balance - FY 2021-22 revenue ended the year at \$27.50 million. Expenditures ended the year at \$21.62 million. Carry forwards from FY2021-22 to FY2022-23 have been authorized in the amount of \$7.30 million. As a result, the estimated available fund balance in the Measure Z Fund (2252) decreased from \$1.73 million in FY 2020-21 to \$0.31 million in FY 2021-22.

Table 43: FY 2021-22 Measure Z Year-End Fund Balance (\$ in millions)

| MEASURE Z (2252) | FY 2021-22 Year-End Estimate |
|--|------------------------------|
| Beginning Fund Balance - Audited | 1.73 |
| Revenue | 27.50 |
| Expenditures | 21.62 |
| Estimated Current Year Surplus/(Shortfall) | 5.88 |
| Subtotal Fund Balance | 7.61 |
| Obligations Against Ending Fund Balance | |
| Budgeted Transfer from Fund Balance FY 2022-23 | 0.00 |
| Budgeted Contribution to Fund Balance FY 2022-23 | 0.00 |
| FY 2021-22 to FY 2022-23 Carryforward | 7.30 |
| Estimated Ending Available Fund Balance | 0.31 |

Measure W- 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 – FY2021-22 Revenues came in at \$6.14 million which is \$0.86 million lower when compared to the FY 2021-22 adjusted budget of \$7.00 million, after excluding the \$5.35 million in use of fund balance that was budgeted to balance the \$12.35 million in budgeted expenditures but was not needed based on the year end results.

Table 44: FY 2021-22 Vacant Property Tax Fund Revenues (\$ in millions)

| Revenue Category | FY 2021-22 Adjusted Budget | FY 2021-22 Q4 Unaudited Year End Totals | Year-End \$ Over/(Under) Adjusted Budget | Year-End % Over/(Under) Adjusted Budget |
|-----------------------------|----------------------------|---|--|---|
| Local Tax | 7.00 | 6.14 | (0.86) | (12.2)% |
| Subtotal | 7.00 | 6.14 | (0.86) | (12.2)% |
| Transfers from Fund Balance | 5.35 | | (5.35) | (100.0)% |
| Grand Total | 12.35 | 6.14 | (6.21) | (50.2)% |

Expenditures - FY 2021-22 year-end expenditures ended at \$5.98 million which is a savings of \$6.37 million when compared to the Adjusted Budget of \$12.35 million. Out of these savings, \$1.51 million will be carried forward on to FY2022-23 as commitments against projects that have not been spent. The remaining savings are mainly attributed to contract service expenditures and to vacancies resulting in savings of \$1.43 million or 28.2% of their Personnel budget.

Table 45: FY 2021-22 Vacant Property Tax Fund Expenditures (\$ in millions)

| Department | FY 2021-22 Adjusted Budget | FY 2021-22 Q4 Unaudited Year End Totals | Year-End \$ (Over)/Under Adjusted Budget | Year-End % (Over)/Under Adjusted Budget |
|--|----------------------------|---|--|---|
| City Administrator | 0.56 | 0.46 | 0.09 | 16.6% |
| Finance Department | 0.82 | 0.77 | 0.04 | 5.4% |
| Housing and Community Development Department | 0.50 | — | 0.50 | 100.0% |
| Human Services Department | 2.27 | 0.03 | 2.24 | 98.7% |
| Oakland Public Works | 8.20 | 4.72 | 3.48 | 42.5% |
| Total Expenditures | 12.35 | 5.98 | 6.37 | 51.5% |

**The adjusted budget includes Council Budget Amendments and Carryforwards from FY2020-21, but does not deduct carryforward to FY 2022-23. Underspent amounts in Departments may have been carried forward, see table below for the aggregate carryforward value for this fund*

Fund Balance - FY 2021-22 revenue ended the year at \$6.14 million. Expenditures ended the year at \$5.98 million. Carryforwards from FY2021-22 to FY2022-23 have been authorized in the amount of \$1.51 million. As a result, the estimated available fund balance in the Vacant Property Tax Fund (2270) decreased from \$0.94 million in FY 2020-21 to negative \$0.41 million in FY 2021-22.

Table 46: FY 2021-22 Vacant Property Tax Fund Year-End Available Fund Balance (\$ in millions)

| VACANT PROPERTY TAX ACT FUND (2270) | FY 2021-22 Year-End Estimate |
|--|------------------------------|
| Beginning Fund Balance - Audited | 0.94 |
| Revenue | 6.14 |
| Expenditures | 5.98 |
| Estimated Current Year Surplus/(Shortfall) | 0.16 |
| Subtotal Fund Balance | 1.10 |
| Obligations Against Ending Fund Balance | |
| Budgeted Transfer from Fund Balance FY 2022-23 | |
| Budgeted Contribution to Fund Balance FY 2022-23 | — |
| FY 2021-22 to FY 2022-23 Carryforward* | 1.51 |
| Estimated Ending Available Fund Balance | (0.41) |

**Carryforward amount is mostly encumbrance obligations and does not include an additional \$0.59M of project balances recommended to carryforward in the GPF*

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 - - FY2021-22 Revenues came in at \$19.11 million which is \$0.30 million lower when compared to the FY 2021-22 adjusted budget of \$19.41 million after excluding the \$0.61 million in use of fund balance that was budgeted to balance the \$20.02 million in budgeted expenditures but was not needed based on the year end results.

Table 47: FY 2021-22 Landscaping and Lighting Assessment District (LLAD) Fund Revenues (\$ in millions)

| Revenue Category | FY 2021-22 Adjusted Budget | FY 2021-22 Q4 Unaudited Year End Totals | Year-End \$ Over/(Under) Adjusted Budget | Year-End % Over/(Under) Adjusted Budget |
|-----------------------------|----------------------------|---|--|---|
| Local Tax | 19.16 | 19.13 | (0.03) | (0.1)% |
| Service Charges | 0.21 | 0.00 | (0.21) | NA |
| Licenses & Permits | 0.05 | 0.14 | 0.09 | 167.8% |
| Grants & Subsidies | 0.00 | -0.16 | (0.16) | NA |
| Subtotal | 19.41 | 19.11 | (0.30) | (1.5)% |
| Transfers from Fund Balance | 0.61 | 0.00 | (0.61) | (100.0)% |
| Grand Total | 20.02 | 19.11 | (0.91) | (4.5)% |

Expenditures - FY 2021-22 year-end expenditures came in at \$18.97 million, which is a savings of \$1.05 million when compared to the Adjusted Budget of \$20.02 million. Out of these savings, \$0.68 million will be carried forward on to FY2022-23 as commitments against projects that have not been spent. The remaining savings are mainly attributed to vacancies resulting in savings of \$0.62 million or 20.9% of their Personnel budget.

Table 48: FY 2021-22 Landscaping and Lighting Assessment District (LLAD) Fund Expenditures (\$ in millions)

| Department | FY 2021-22 Adjusted Budget | FY 2021-22 Q4 Unaudited Year End Totals | Year-End \$ (Over)/Under Adjusted Budget | Year-End % (Over)/Under Adjusted Budget |
|---|----------------------------|---|--|---|
| Capital Improvement Projects | — | — | — | 100.0% |
| Department of Transportation | 2.69 | 2.79 | (0.09) | (3.4)% |
| Finance Department | 0.02 | 0.01 | 0.01 | 66.1% |
| Non-Departmental and Port | 5.11 | 4.43 | 0.68 | 13.4% |
| Oakland Parks and Recreation Department | 3.79 | 3.67 | 0.11 | 2.9% |
| Oakland Public Works Department | 8.41 | 8.08 | 0.33 | 4.0% |
| Total Expenditures | 20.02 | 18.97 | 1.05 | 5.2% |

*The adjusted budget includes Council Budget Amendments and Carryforwards from FY2020-21 but does not deduct carryforward to FY 2022-23. Underspent amounts in Departments may have been carried forward, see table below for the aggregate carryforward value for this fund

Fund Balance - FY 2021-22 revenue ended the year at \$19.11 million. Expenditures ended the year at \$18.97 million. Carry forwards from FY2021-22 to FY2022-23 have been authorized in the amount of \$0.68 million. Additionally, the FY 2022-23 Adopted Budget assumes a contribution to fund balance in the amount of \$0.01 million. As a result, the estimated available fund balance in the Landscaping & Lighting Assessment District Fund (2310) decreased from \$0.05 million in FY 2020-21 to negative \$0.48 million in FY 2021-22.

Table 49: FY 2021-22 Landscaping and Lighting Assessment District (LLAD) Fund Balance (\$ in millions)

| LANDSCAPING & LIGHTING ASSESSMENT DISTRICT FUND (2310) | FY 2021-22 Year-End Estimate |
|--|------------------------------|
| Beginning Fund Balance - Audited | 0.05 |
| Revenue | 19.11 |
| Expenditures | 18.97 |
| Estimated Current Year Surplus/(Shortfall) | 0.14 |
| Subtotal Fund Balance | 0.19 |
| Obligations Against Ending Fund Balance | |
| Budgeted Transfer from Fund Balance FY 2022-23 | |
| Budgeted Contribution to Fund Balance FY 2022-23 | 0.01 |
| FY 2021-22 to FY 2022-23 Carryforward | 0.68 |
| Estimated Ending Available Fund Balance | (0.48) |

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 \$8.10 million.

Table 50: Historical Revenue for Fund 2415 (\$ in millions)

| Fiscal Year | Budgeted Revenue | Actual Revenue |
|-------------|------------------|----------------|
| FY 2020-21 | 47.33 | 50.25 |
| FY 2019-20 | 61.56 | 60.71 |
| FY 2018-19 | 49.92 | 63.20 |
| FY 2017-18 | 45.14 | 90.13 |
| FY 2016-17 | 38.03 | 77.15 |

Revenues - FY2021-22 Revenues came in at \$63.98 million which is \$10.17 million higher when compared to the FY 2021-22 adjusted budget of \$53.81 million after excluding the \$77.10 million in use of fund balance that was budgeted to balance the \$130.91 million in budgeted expenditures.

Table 51: FY 2021-22 Development Service Fund Revenues (\$ in millions)

| Revenue Category | FY 2021-22 Adjusted Budget | FY 2021-22 Q4 Unaudited Year End Totals | Year-End \$ Over/(Under) Adjusted Budget | Year-End % Over/(Under) Adjusted Budget |
|-----------------------------|----------------------------|---|--|---|
| Service Charges | 38.59 | 30.36 | (8.23) | (21.3)% |
| Licenses & Permits | 14.46 | 31.38 | 16.92 | 116.9% |
| Fines & Penalties | 0.52 | 1.26 | 0.74 | 143.6% |
| Miscellaneous Revenue | 0.23 | 0.50 | 0.27 | 118.8% |
| Interest Income | 0.00 | 0.47 | 0.47 | NA |
| Grants & Subsidies | 0.00 | 0.00 | 0.00 | NA |
| Subtotal | 53.81 | 63.98 | 10.17 | 18.8% |
| Transfers from Fund Balance | 77.10 | 0.00 | (77.10) | (100.0)% |
| Grand Total | 130.91 | 63.98 | (66.93) | (51.1)% |

Expenditures - FY 2021-22 year-end expenditures came in at \$73.94 million, which is a savings of \$56.95 million when compared to the Adjusted Budget of \$130.89 million. Out of these savings, \$51.99 million will be carried forward on to FY2022-23 as commitments against projects that have not been spent. The remaining savings are mainly attributed to vacancies resulting in savings of \$14.29 million or 20.6% of their Personnel budget.

Table 52: FY 2021-22 Development Service Fund Expenditures (\$ in millions)

| Department | FY 2021-22 Adjusted Budget | FY 2021-22 Q4 Unaudited Year End Totals | Year-End \$ (Over)/Under Adjusted Budget | Year-End % (Over)/Under Adjusted Budget |
|---|----------------------------|---|--|---|
| City Administrator | 2.35 | 1.79 | 0.56 | 23.7% |
| City Attorney | 3.06 | 3.19 | (0.13) | (4.1)% |
| Department of Transportation | 17.76 | 8.44 | 9.32 | 52.5% |
| Economic and Workforce Development Department | 0.75 | 0.72 | 0.03 | 4.0% |
| Finance Department | 1.02 | 1.01 | 0.01 | 0.6% |
| Fire Department | 9.43 | 5.51 | 3.92 | 41.6% |
| Human Resources Management Department | 0.94 | 0.70 | 0.24 | 25.6% |
| Information Technology Department | 1.67 | 1.40 | 0.27 | 16.2% |
| Mayor | 0.32 | 0.38 | (0.06) | (17.6)% |
| Non-Departmental and Port | 8.60 | 8.60 | — | —% |
| Oakland Public Works Department | 4.52 | 1.15 | 3.36 | 74.4% |
| Planning and Building Department | 80.46 | 41.05 | 39.42 | 49.0% |
| Total Expenditures | 130.89 | 73.94 | 56.95 | 43.5% |

**The adjusted budget includes Council Budget Amendments and Carryforwards from FY2020-21, but does not deduct carryforward to FY 2022-23. Underspent amounts in Departments may have been carried forward, see table below for the aggregate carryforward value for this fund*

Fund Balance - The large fund balance, \$146.66 million at the end of FY 2020-21, 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 \$8.10 million.

FY 2021-22 revenue ended the year at \$63.98 million. Expenditures ended the year at \$73.94 million. Carry forwards from FY2021-22 to FY2022-23 have been authorized in the amount of \$51.99 million. Additionally, the FY 2022-23 Adopted Budget assumes a transfer from fund balance in the amount of \$39.97 million, and a contribution to fund balance in the amount of \$0.16 million. As a result, the estimated available fund balance in the Development Service Fund (2415) decreased from \$146.66 million in FY 2020-21 to \$44.91 million in FY 2021-22.

Table 53: FY 2021-22 Development Service Fund Year-End Available Fund Balance (\$ in millions)

| DEVELOPMENT SERVICE FUND (2415) | FY 2021-22 Year-End Estimate |
|--|---------------------------------|
| Beginning Fund Balance - Audited | 146.66 |
| Revenue | 63.98 |
| Expenditures | 73.94 |
| Estimated Current Year Surplus/(Shortfall) | (9.96) |
| Subtotal Fund Balance | 136.70 |
| Obligations Against Ending Fund Balance | |
| Budgeted Transfer from Fund Balance FY 2022-23 | 39.97 |
| Budgeted Contribution to Fund Balance FY 2022-23 | 0.16 |
| FY 2021-22 to FY 2022-23 Carryforward | 51.99 |
| Estimated Ending Available Fund Balance | 44.91 |

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 – FY2021-22 Revenues came in at \$4.55 million which is \$0.01 million lower when compared to the FY 2021-22 adjusted budget of \$4.56 million, after excluding the \$0.07 million in use of fund balance that was budgeted to balance the \$4.64 million in budgeted expenditures but was not needed based on the year end results.

Table 54: FY 2021-22 Transient Occupancy Tax (Measure C) Fund Revenues (\$ in millions)

| Revenue Category | FY 2021-22 Adjusted Budget | FY 2021-22 Q4 Unaudited Year End Totals | Year-End \$ Over/(Under) Adjusted Budget | Year-End % Over/(Under) Adjusted Budget |
|-----------------------------|----------------------------------|---|---|--|
| Transient Occupancy Tax | 4.56 | 4.55 | (0.01) | —% |
| Subtotal | 4.56 | 4.55 | (0.01) | (0.0)% |
| Transfers from Fund Balance | 0.07 | 0.07 | (0.07) | (100.0)% |
| Grand Total | 4.64 | 4.55 | (0.09) | (1.9)% |

Expenditures - FY 2021-22 year-end expenditures came in at \$3.79 million, which is savings of \$0.85 million compared to the adjusted budget of \$4.64 million. Out of these savings, \$0.82 million will be carried forward on to FY2022-23 as commitments against projects that have not been spent.

Table 55 FY 2021-22 Measure C Year-End Totals (\$ in millions)

| Department | FY 2021-22 Adjusted Budget | FY 2021-22 Q4 Unaudited Year End Totals | Year-End \$ (Over)/Under Adjusted Budget | Year-End % (Over)/Under Adjusted Budget |
|---|----------------------------|---|--|---|
| Economic and Workforce Development Department | 0.65 | 0.60 | 0.05 | 7.7% |
| Non-Departmental and Port | 3.99 | 3.19 | 0.81 | 20.3 |
| Total Expenditures | 4.64 | 3.79 | 0.85 | 18.3% |

**The adjusted budget includes Council Budget Amendments and Carryforwards from FY2020-21 but does not deduct carryforward to FY 2022-23. Underspent amounts in Departments may have been carried forward, see table below for the aggregate carryforward value for this fund*

Fund Balance - FY 2021-22 revenues ended the year at \$4.55 million. Expenditures ended the year at \$3.79 million. Carry forwards from FY2021-22 to FY2022-23 have been authorized in the amount of \$0.82 million. As a result, the estimated available fund balance in the Measure C Fund (2419) decreased from \$0.22 million in FY 2020-21 to \$0.16 million in FY 2021-22.

Table 56: FY 2021-22 Measure C Fund Year-End Available Fund Balance (\$ in millions)

| MEASURE C - TRANSIENT OCCUPANCY TAX FUND (2419) | FY 2021-22 Year-End Estimate |
|--|------------------------------|
| Beginning Fund Balance - Audited | 0.22 |
| Revenue | 4.55 |
| Expenditures | 3.79 |
| Estimated Current Year Surplus/(Shortfall) | 0.77 |
| Subtotal Fund Balance | 0.99 |
| Obligations Against Ending Fund Balance | |
| Budgeted Transfer from Fund Balance FY 2022-23 | 0.00 |
| Budgeted Contribution to Fund Balance FY 2022-23 | 0.00 |
| FY 2021-22 to FY 2022-23 Carryforward | 0.82 |
| Estimated Ending Available Fund Balance | 0.16 |

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 - FY2021-22 Revenues came in at \$1.63 million which is \$0.02 million lower when compared to the FY 2021-22 adjusted budget of \$1.65 million after excluding the \$0.05 million in use of fund balance that was budgeted to balance the \$1.70 million in budgeted expenditures but was not needed based on year end results.

Table 57: FY 2021-22 Reproduction Fund Revenues (\$ in millions)

| Revenue Category | FY 2021-22 Adjusted Budget | FY 2021-22 Q4 Unaudited Year End Totals | Year-End \$ Over/(Under) Adjusted Budget | Year-End % Over/(Under) Adjusted Budget |
|-----------------------------|----------------------------|---|--|---|
| Internal Service Funds | 1.63 | 1.62 | (0.01) | (0.6)% |
| Interfund Transfers | 0.02 | 0.02 | 0.00 | 0.0% |
| Interest Income | 0.00 | (0.01) | (0.01) | NA |
| Subtotal | 1.65 | 1.63 | (0.02) | (1.2)% |
| Transfers from Fund Balance | 0.05 | 0.00 | (0.05) | (100.0)% |
| Grand Total | 1.70 | 1.63 | (0.07) | (3.8) % |

Expenditures - FY 2021-22 expenditures ended the year at \$1.02 million, which is savings of \$0.68 million compared to the adjusted budget of \$1.70 million. Out of these savings, \$0.04 million will be carried forward on to FY2022-23 as commitments against projects that have not been spent. The remaining savings are mainly attributed to operations and maintenance.

Table 58: FY 2021-22 Reproduction Fund Year-End Totals (\$ in millions)

| Department | FY 2021-22 Adjusted Budget | FY 2021-22 Q4 Unaudited Year End Totals | Year-End \$ (Over)/Under Adjusted Budget | Year-End % (Over)/Under Adjusted Budget |
|-----------------------------------|----------------------------|---|--|---|
| Information Technology Department | 1.39 | 1.02 | 0.38 | 27.1% |
| Non-Departmental and Port | 0.30 | — | 0.30 | 100.0% |
| Total Expenditures | 1.70 | 1.02 | 0.68 | 40.1% |

**The adjusted budget includes Council Budget Amendments and Carryforwards from FY2020-21, but does not deduct carryforward to FY 2022-23. Underspent amounts in Departments may have been carried forward, see table below for the aggregate carryforward value for this fund*

Fund Balance - FY 2021-22 revenue ended the year at \$1.63 million. Expenditures ended the year at \$1.02 million. Carry forwards from FY2021-22 to FY2022-23 have been authorized in the amount of \$0.04 million. Additionally, the FY 2022-23 Adopted Budget assumes a contribution to fund balance in the amount of \$0.96 million. As a result, the estimated available fund balance in the Reproduction Fund (4300) Increased from a negative \$1.31 million in FY 2020-21 to \$0.24 million in FY 2021-22.

Table 59: FY 2021-22 Reproduction Fund Year-End Available Fund Balance (\$ in millions)

| REPRODUCTION FUND (4300) | FY 2021-22 Year-End Estimate |
|--|---------------------------------|
| Beginning Fund Balance - Audited | (1.31) |
| Revenue | 1.63 |
| Expenditures | 1.02 |
| Estimated Current Year Surplus/(Shortfall) | 0.62 |
| Subtotal Fund Balance | (0.69) |
| Obligations Against Ending Fund Balance | |
| Budgeted Transfer from Fund Balance FY 2022-23 | |
| Budgeted Contribution to Fund Balance FY 2022-23 | 0.96 |
| FY 2021-22 to FY 2022-23 Carryforward | 0.04 |
| Estimated Ending Available Fund Balance | 0.24 |

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 - FY2021-22 Revenues came in at \$39.90 million which is \$0.04 million higher when compared to the FY 2021-22 adjusted budget of \$39.86 million after excluding the \$3.95 million in use of fund balance that was budgeted to balance the \$43.81 million in budgeted expenditures.

Table 60: FY 2021-22 City Facilities Fund Revenues (\$ in millions)

| Revenue Category | FY 2021-22 Adjusted Budget | FY 2021-22 Q4 Unaudited Year End Totals | Year-End \$ Over/(Under) Adjusted Budget | Year-End % Over/(Under) Adjusted Budget |
|-----------------------------|----------------------------------|---|---|--|
| Internal Service Funds | 39.12 | 39.03 | (0.08) | (0.2)% |
| Service Charges | 0.55 | 0.62 | 0.07 | 11.9% |
| Miscellaneous Revenue | 0.20 | 0.22 | 0.02 | 9.2% |
| Interest Income | 0.00 | 0.03 | 0.03 | NA |
| Subtotal | 39.86 | 39.90 | 0.04 | 0.1% |
| Transfers from Fund Balance | 3.95 | 0.00 | (3.95) | (100.0)% |
| Grand Total | 43.81 | 39.90 | (3.91) | (8.9)% |

Expenditures - FY 2021-22 expenditures ended the year at \$40.27 million, which is a savings \$3.54 million when compared to the adjusted budget of \$43.81 million. Out of these savings, \$3.43 million will be carried forward on to FY2022-23 as commitments against projects that have not been spent.

Table 61: FY 2021-22 City Facilities Year-End Totals (\$ in millions)

| Department | FY 2021-22 Adjusted Budget | FY 2021-22 Q4 Unaudited Year End Totals | Year-End \$ (Over)/Under Adjusted Budget | Year-End % (Over)/Under Adjusted Budget |
|---|----------------------------|---|--|---|
| Capital Improvement Projects | 0.02 | — | 0.02 | 100.0% |
| Default / Clearing Organization | — | — | — | NA |
| Department of Transportation | 0.05 | 0.05 | 0.01 | 14.9% |
| Economic and Workforce Development Department | — | — | — | NA |
| Finance Department | — | — | — | NA |
| Human Resources Management Department | 0.02 | — | 0.02 | 100.0% |
| Human Services Department | 0.77 | 0.59 | 0.17 | 22.5% |
| Non-Departmental and Port | 0.28 | 0.28 | — | —% |
| Oakland Public Works Department | 42.67 | 39.35 | 3.32 | 7.8% |
| Total Expenditures | 43.81 | 40.27 | 3.54 | 8.1% |

**The adjusted budget includes Council Budget Amendments and Carryforwards from FY2020-21 but does not deduct carryforward to FY 2022-23. Underspent amounts in Departments may have been carried forward, see table below for the aggregate carryforward value for this fund*

Fund Balance - FY 2021-22 revenue ended the year at \$39.90 million. Expenditures ended the year at \$40.27 million. Carry forwards from FY2021-22 to FY2022-23 have been authorized in the amount of \$3.43 million. Additionally, the FY 2022-23 Adopted Budget assumes a transfer from fund balance in the amount of \$2.49 million, and a contribution to fund balance in the amount of \$0.11 million. As a result, the estimated available fund balance in the Facilities Fund (4400) decreased from \$2.83 million in FY 2020-21 to negative \$3.350.9 million in FY 2021-22.

Table 62: FY 2021-22 Facilities Fund Year-End Available Fund Balance (\$ in millions)

| FACILITIES FUND (4400) | FY 2021-22 Year-End Estimate |
|--|------------------------------|
| Beginning Fund Balance - Audited | 2.83 |
| Revenue | 39.90 |
| Expenditures | 40.27 |
| Estimated Current Year Surplus/(Shortfall) | (0.37) |
| Subtotal Fund Balance | 2.46 |
| Obligations Against Ending Fund Balance | |
| Budgeted Transfer from Fund Balance FY 2022-23 | 2.49 |
| Budgeted Contribution to Fund Balance FY 2022-23 | 0.11 |
| FY 2021-22 to FY 2022-23 Carryforward | 3.43 |
| Estimated Ending Available Fund Balance | (3.35) |

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 - FY2021-22 Revenues came in at \$1.28 million which is \$0.01 million lower than the FY 2021-22 adjusted budget of \$1.29 million.

Table 63: FY 2021-22 Central Stores Fund Revenues (\$ in millions)

| Revenue Category | FY 2021-22 Adjusted Budget | FY 2021-22 Q4 Unaudited Year End Totals | Year-End \$ Over/(Under) Adjusted Budget | Year-End % Over/(Under) Adjusted Budget |
|------------------------|----------------------------|---|--|---|
| Internal Service Funds | 1.28 | 1.28 | 0.00 | 0.00% |
| Interfund Transfers | 0.01 | 0.01 | 0.00 | 0.00% |
| Interest Income | 0.00 | (0.01) | (0.01) | NA |
| Grand Total | 1.29 | 1.28 | (0.01) | (1.06)% |

Expenditures - FY 2021-22 expenditures ended the year at \$0.56 million, which is savings of \$0.73 million compared to the adjusted budget of \$1.29 million. The savings are attributed to operations and maintenance.

Table 64: FY 2021-22 Central Stores Expenditures (\$ in millions)

| Department | FY 2021-22 Adjusted Budget | FY 2021-22 Q4 Unaudited Year End Totals | Year-End \$ (Over)/Under Adjusted Budget | Year-End % (Over)/Under Adjusted Budget |
|---------------------------|----------------------------|---|--|---|
| Finance Department | 0.43 | 0.54 | (0.11) | (25.0)% |
| Non-Departmental and Port | 0.86 | 0.02 | 0.84 | 97.3% |
| Total Expenditures | 1.29 | 0.56 | 0.73 | 56.4% |

**The adjusted budget includes Council Budget Amendments and Carryforwards from FY2020-21,*

Fund Balance - FY 2021-22 revenue ended the year at \$1.28 million. Expenditures ended the year at \$0.56 million. Additionally, the FY 2022-23 Adopted Budget assumes a contribution to fund balance in the amount of \$2.79 million. As a result, the estimated available fund balance in the Central Stores Fund (4500) increased from negative \$3.58 million in FY 2020-21 to negative \$0.072.86 million in FY 2021-22.

Table 65: FY 2021-22 Central Stores Fund Year-End Available Fund Balance (\$ in millions)

| CENTRAL STORES FUND (4500) | FY 2021-22 Year-End Estimate |
|--|---------------------------------|
| Beginning Fund Balance – Audited | (3.58) |
| Revenue | 1.28 |
| Expenditures | 0.56 |
| Estimated Current Year Surplus/(Shortfall) | 0.71 |
| Subtotal Fund Balance | (2.86) |
| Obligations Against Ending Fund Balance | |
| Budgeted Transfer from Fund Balance FY 2022-23 | |
| Budgeted Contribution to Fund Balance FY 2022-23 | 2.79 |
| FY 2021-22 to FY 2022-23 Carryforward | |
| Estimated Ending Available Fund Balance | (0.07) |

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: - FY2021-22 Revenues came in at \$1.80 million which is \$0.05 million higher when compared to the FY 2021-22 adjusted budget of \$1.75 million after excluding the \$0.02 million in use of fund balance that was budgeted to balance the \$1.77 million in budgeted expenditures but was not needed based on year end results.

Table 66: FY 2021-22 Purchasing Fund Revenues (\$ in millions)

| Revenue Category | FY 2021-22 Adjusted Budget | FY 2021-22 Q4 Unaudited Year End Totals | Year-End \$ Over/(Under) Adjusted Budget | Year-End % Over/(Under) Adjusted Budget |
|-----------------------------|----------------------------------|---|---|--|
| Internal Service Funds | 1.68 | 1.72 | 0.04 | 2.3% |
| Interfund Transfers | 0.06 | 0.00 | 0.00 | 0.0% |
| Miscellaneous Revenue | 0.00 | 0.02 | 0.02 | NA |
| Subtotal | 1.75 | 1.80 | 0.05 | 2.8% |
| Transfers from Fund Balance | 0.02 | 0.00 | (0.02) | (100.0%) |
| Grand Total | 1.77 | 1.80 | 0.03 | 1.8% |

Expenditures - FY 2021-22 expenditures ended the year at \$1.79 million, which is \$0.02 million higher than the adjusted budget of \$1.77 million.

Table 67: FY 2021-22 Purchasing Fund Expenditures (\$ in millions)

| Department | FY 2021-22 Adjusted Budget | FY 2021-22 Q4 Unaudited Year End Totals | Year-End \$ (Over)/Under Adjusted Budget | Year-End % (Over)/Under Adjusted Budget |
|---------------------------|----------------------------|---|--|---|
| Finance Department | 1.74 | 1.79 | (0.04) | (2.5)% |
| Non-Departmental and Port | 0.02 | 0.00 | 0.02 | 100.0% |
| Total Expenditures | 1.77 | 1.79 | (0.02) | (1.1)% |

**The adjusted budget includes Council Budget Amendments and Carryforwards from FY2020-21 but does not deduct carryforward to FY 2022-23. Underspent amounts in Departments may have been carried forward, see table below for the aggregate carryforward value for this fund*

Fund Balance - FY 2021-22 revenue ended the year at \$1.80 million. Expenditures ended the year at \$1.79 million. Carry forwards from FY2021-22 to FY2022-23 have been authorized in the amount of \$0.03 million. Additionally, the FY 2022-23 Adopted Budget assumes a transfer from fund balance in the amount of \$0.31 million, and a contribution to fund balance in the amount of \$0.19 million. As a result, the estimated available negative fund balance in the Purchasing Fund (4550) decreased from negative \$0.21 million in FY 2020-21 to negative \$0.35 million in FY 2021-22.

Table 68: FY 2021-22 Purchasing Fund Year-End Available Fund Balance (\$ in millions)

| PURCHASING FUND (4550) | FY 2021-22 Year-End Estimate |
|---|------------------------------|
| Beginning Fund Balance – Audited | (0.21) |
| Revenue | 1.80 |
| Expenditures | 1.79 |
| Estimated Current Year Surplus/(Shortfall) | 0.01 |
| Subtotal Fund Balance | (0.20) |
| Obligations Against Ending Fund Balance | |
| Budgeted Transfer from Fund Balance FY 2022-23 | 0.31 |
| Budgeted Contribution to Fund Balance FY 2022-23 | 0.19 |
| FY 2021-22 to FY 2022-23 Carryforward | 0.03 |
| Estimated Ending Available Fund Balance | (0.35) |

Information Technology Fund (4600)

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

Revenues - FY2021-22 Revenues came in at \$16.59 million which is \$0.08 million lower when compared to the FY 2021-22 adjusted budget of \$16.67 million after excluding the \$14.54 million in use of fund balance that was budgeted to balance the \$31.21 million in budgeted expenditures.

Table 69 FY 2021-22 Information Technology Fund Revenues (\$ in millions)

| Revenue Category | FY 2021-22 Adjusted Budget | FY 2021-22 Q4 Unaudited Year End Totals | Year-End \$ Over/(Under) Adjusted Budget | Year-End % Over/(Under) Adjusted Budget |
|-----------------------------|----------------------------|---|--|---|
| Internal Service Funds | 16.65 | 16.57 | (0.08) | (0.5)% |
| Interfund Transfers | 0.02 | 0.02 | 0.00 | 0.00% |
| Interest Income | 0.00 | 0.01 | 0.01 | NA |
| Subtotal | 16.67 | 16.59 | (0.08) | (0.5)% |
| Transfers from Fund Balance | 14.54 | 0.00 | (14.54) | (100.0)% |
| Grand Total | 31.21 | 16.59 | (14.62) | (46.8)% |

Expenditures - FY 2021-22 expenditures ended the year at \$18.99 million, which is savings of \$12.22 million compared to the adjusted budget of \$31.21 million. Out of these savings, \$11.03 million will be carried forward on to FY2022-23 as commitments against projects that have not been spent. The remaining savings are mainly attributed to vacancies resulting in savings of \$0.92 million or 7.2% of their Personnel budget.

Table 70: FY 2021-22 Information Technology Fund Expenditures (\$ in millions)

| Department | FY 2021-22 Adjusted Budget | FY 2021-22 Q4 Unaudited Year End Totals | Year-End \$ (Over)/Under Adjusted Budget | Year-End % (Over)/Under Adjusted Budget |
|-----------------------------------|----------------------------|---|--|---|
| Capital Improvement Projects | 10.07 | 6.42 | 3.66 | 36.3% |
| City Administrator | 0.59 | 0.36 | 0.23 | 39.5% |
| Finance Department | 0.56 | 0.08 | 0.49 | 86.3% |
| Fire Department | 0.61 | 0.38 | 0.23 | 37.9% |
| Information Technology Department | 16.38 | 10.24 | 6.14 | 37.5% |
| Non-Departmental and Port | 2.79 | 1.52 | 1.27 | 45.6% |
| Race and Equity Department | 0.20 | 0.00 | 0.20 | 100.0% |
| Total Expenditures | 31.21 | 18.99 | 12.22 | 39.1% |

*The adjusted budget includes Council Budget Amendments and Carryforwards from FY2020-21, but does not deduct carryforward to FY 2022-23. Underspent amounts in Departments may have been carried forward, see table below for the aggregate carryforward value for this fund

Fund Balance - FY 2021-22 revenue ended the year at \$16.59 million. Expenditures ended the year at \$18.99 million. Carryforwards from FY2021-22 to FY2022-23 have been authorized in the amount of \$11.03 million. Additionally, the FY 2022-23 Adopted Budget assumes a contribution to fund balance in the amount of \$4.32 million. As a result, the estimated available fund balance in the Information Technology Fund (4600) decreased from \$9.97 million in FY 2020-21 to \$0.87 million in FY 2021-22.

Table 71: FY 2021-22 Information Technology Fund Year-End Available Fund Balance (\$ in millions)

| INFORMATION TECHNOLOGY FUND (4600) | FY 2021-22 Year-End Estimate |
|--|---------------------------------|
| Beginning Fund Balance – Audited | 9.97 |
| Revenue | 16.59 |
| Expenditures | 18.99 |
| Estimated Current Year Surplus/(Shortfall) | (2.40) |
| Subtotal Fund Balance | 7.57 |
| Obligations Against Ending Fund Balance | |
| Budgeted Transfer from Fund Balance FY 2022-23 | |
| Budgeted Contribution to Fund Balance FY 2022-23 | 4.32 |
| FY 2021-22 to FY 2022-23 Carryforward | 11.03 |
| Estimated Ending Available Fund Balance | 0.87 |

Measure KK Funds (5330, 5331, 5332, 5333, 5335, 5336)

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 – FY2021-22 Revenues came in at \$212.51 million which is \$120.58 million higher when compared to the FY 2021-22 adjusted budget of \$91.93 million, after excluding the \$109.98 million in use of fund balance that was budgeted to balance the \$201.90 million in budgeted expenditures but was not needed based on the year end results. The increase in revenues is due to a new tranche of bond proceeds drawn during FY2021-22.

Table 72: FY 2021-22 Measure KK Revenues (\$ in millions)

| Revenue Category | FY 2021-22 Adjusted Budget | FY 2021-22 Q4 Unaudited Year End Totals | Year-End \$ Over/(Under) Adjusted Budget | Year-End % Over/(Under) Adjusted Budget |
|-----------------------------|----------------------------------|---|---|--|
| Transfers from Fund Balance | 109.98 | | (109.98) | (100.0)% |
| Bond Proceeds | 91.93 | 212.31 | 120.39 | 131.0% |
| Interest Income | — | 0.19 | 0.19 | NA |
| Grand Total | 201.90 | 212.51 | 10.60 | 5.3% |

Expenditures - FY 2021-22 expenditures are projected to end the year at \$75.78 million which is savings of \$126.13 million compared to the Adjusted Budget of \$201.90 million. The savings of \$126.13 million will be carried forward on to FY2022-23 as commitments against projects that have not been spent.

Table 73: FY 2021-22 Measure KK Expenditures (\$ in millions)

| Department | FY 2021-22 Adjusted Budget | FY 2021-22 Q4 Unaudited Year End Totals | Year-End \$ (Over)/Under Adjusted Budget | Year-End % (Over)/Under Adjusted Budget |
|--|----------------------------|---|--|---|
| Capital Improvement Projects | 162.83 | 56.36 | 106.47 | 65.4% |
| Department of Transportation | 5.93 | 8.40 | (2.47) | (41.7)% |
| Housing and Community Development Department | 31.82 | 7.40 | 24.42 | 76.7% |
| Oakland Public Works Department | 1.41 | 3.22 | (1.81) | (128.3)% |
| Police Department | (0.09) | 0.39 | (0.48) | 527.4% |
| Total Expenditures | 201.90 | 75.78 | 126.13 | 62.5% |

*The adjusted budget includes Council Budget Amendments and Carryforwards from FY2020-21 but does not deduct carryforward to FY 2022-23. Underspent amounts in Departments may have been carried forward, see table below for the aggregate carryforward value for this fund

Fund Balance – Measure KK funds support multi-year Capital Improvement Projects and any unspent funding is carried forward to the next fiscal year until project completion or exhaustion of funds. FY 2021-22 bond proceeds ended the year at \$212.51 million. Expenditures ended the year at \$75.78 million. Carry forwards from FY 2021-22 to FY 2022-23 have been authorized in the amount of \$126.13 million. As a result, the estimated available fund balance in the Measure KK Funds (5330, 5331, 5332, 5333, 5335) increased from \$112.79 million in FY 2020-21 to \$123.39 million in FY 2021-22.

Table 74: FY 2021-22 Measure KK Funds Year-End Available Fund Balance (\$ in millions)

| MEASURE KK FUNDS (5331, 5332, 5333, 5335) | FY 2021-22 Year-End Estimate |
|---|------------------------------|
| Beginning Fund Balance - Audited | 112.79 |
| Revenue | 212.51 |
| Expenditures | 75.78 |
| Estimated Current Year Surplus/(Shortfall) | 136.73 |
| Subtotal Fund Balance | 249.52 |
| Obligations Against Ending Fund Balance | |
| Budgeted Transfer from Fund Balance FY 2022-23 | — |
| Budgeted Contribution to Fund Balance FY 2022-23 | — |
| FY 2021-22 to FY 2022-23 Carryforward | 126.13 |
| Estimated Ending Available Fund Balance | 123.39 |

6. ALL OTHER FUNDS – FUND BALANCE SUMMARY

Table 75: FY 2021-22 All Other General Funds Year-End Available Fund Balances (\$ in millions)

| Fund Description | FY21-22 Beg Audited Fund Balance | FY21-22 Q4 Rev | FY21-22 Q2 Exp | FY 22-23 (USE OF) / REPAY FB | FY22-23 Carry forwards | FY21-22 Year End Avail Fund Balance (Unaudited) |
|--|----------------------------------|----------------|----------------|------------------------------|------------------------|---|
| 1011 - General Purpose Emergency Reserve | — | 54.73 | — | 10.80 | — | 65.52 |
| 1020 - Vital Services Stabilization Fund | 0.25 | 2.59 | — | 7.69 | — | 10.52 |
| 1030 - Measure HH (SSBDT) | 7.82 | 7.48 | 5.97 | (1.16) | 7.48 | 0.69 |
| 1100 - Self Insurance Liability* | (19.07) | 56.58 | 39.12 | 17.27 | 0.57 | 15.09 |
| 1150 - Worker's Compensation Insurance | 0.17 | (0.07) | 0.10 | — | 0.07 | (0.07) |
| 1200 - Pension Override Tax Revenue | 217.65 | 138.77 | 108.69 | 7.62 | — | 255.35 |
| 1600 - Underground District* | (0.92) | 0.18 | — | 0.19 | — | (0.56) |
| 1610 - Successor Redevelopment Agency | (0.14) | 2.90 | 2.37 | — | 0.02 | 0.36 |
| 1700 - Mandatory Refuse Program | 1.69 | 2.86 | 2.05 | (0.24) | — | 2.26 |
| 1710 - Recycling Program | 3.27 | 5.39 | 5.03 | (0.04) | 0.90 | 2.68 |
| 1720 - Comprehensive Clean-up | 4.31 | 23.46 | 24.07 | (3.58) | 0.27 | (0.15) |
| 1750 - Multipurpose Reserve* | (0.66) | 6.26 | 8.97 | 1.00 | 0.67 | (3.03) |
| 1760 - Telecommunications Reserve | (0.48) | 1.36 | 1.65 | — | (0.02) | (0.76) |
| 1770 - Telecommunications Land Use | 0.57 | 0.78 | 0.56 | (0.03) | — | 0.75 |
| 1780 - Kid's First Oakland Children's | 8.71 | 17.88 | 17.45 | — | 7.83 | 1.30 |
| 1820 - OPRCA Self Sustaining Revolving | 3.54 | 5.36 | 5.26 | 0.05 | 0.24 | 3.45 |
| 1870 - Affordable Housing Trust Fund | 38.49 | 20.43 | 8.64 | (8.42) | 41.85 | — |
| 1882 - Multi Service Center/Rent | (0.02) | — | 0.04 | — | 0.03 | (0.09) |
| 1884 - 2006 Housing Bond Proceeds | 8.61 | — | — | — | 1.18 | 7.43 |
| 1885 - 2011A-T Subordinated Housing | 38.13 | 0.45 | 9.17 | — | 5.71 | 23.68 |

* Fund is in negative fund repayment plan

Table 76: All Other Special Revenue Funds (\$ in millions)

| Fund Description | FY21-22 Beg Audited Fund Balance | FY21-22 Q4 Rev | FY21-22 Q2 Exp | FY 22-23 (USE OF) / REPAY FB | FY22-23 Carry forwards | FY21-22 Year End Avail Fund Balance (Unaudited) |
|--|----------------------------------|----------------|----------------|------------------------------|------------------------|---|
| 2063 - FEMA Declarations* | (1.08) | 7.70 | 9.53 | 0.43 | (0.72) | (1.77) |
| 2071 - CARES Act Relief Fund | 0.96 | 24.35 | 27.22 | — | 3.97 | (5.88) |
| 2072 - American Rescue Act Plan | — | 99.11 | 98.61 | — | 0.49 | 0.01 |
| 2102 - Department of Agriculture | (0.07) | 0.43 | 0.56 | — | 0.29 | (0.50) |
| 2103 - HUD- | (5.22) | 19.75 | 23.31 | — | 16.11 | (24.89) |
| 2108 - HUD-CDBG | (6.69) | 7.89 | 10.31 | — | 7.02 | (16.13) |
| 2109 - HUD-Home | 4.12 | 2.21 | 4.12 | — | 21.79 | (19.58) |
| 2113 - Department of Justice - COPS Hiring* | (1.52) | 0.31 | 0.04 | 0.27 | (0.96) | (0.02) |
| 2120 - Federal Action Agency | (0.04) | 0.38 | 0.20 | — | 0.27 | (0.13) |
| 2123 - US Dept of Homeland Security | (0.04) | 1.15 | 1.14 | — | 6.00 | (6.03) |
| 2124 - Federal Emergency Management Agency* | (2.84) | 3.81 | 3.18 | 0.28 | 5.25 | (7.17) |
| 2125 - Environmental Protection Agency* | 2.46 | 0.01 | 0.02 | — | 1.48 | 0.97 |
| 2128 - Department of Health and Human | (6.87) | 29.03 | 21.41 | — | 9.86 | (9.12) |
| 2129 - Trade Corridor Improvement Fun | 1.43 | — | — | — | 1.23 | 0.21 |
| 2138 - California Department of Education | 1.05 | 3.97 | 2.85 | — | — | 2.16 |
| 2139 - California Department of Conservation | 0.22 | 4.59 | 8.56 | — | 17.78 | (21.53) |
| 2140 - California Department of Trans | (0.46) | 2.53 | 2.00 | — | 9.47 | (9.41) |
| 2144 - California Housing and Community | (0.70) | 0.71 | — | — | 5.82 | (5.81) |
| 2148 - California Library Services | 0.27 | 0.43 | 0.16 | — | 0.34 | 0.19 |
| 2152 - California Board of Correction | (3.68) | 3.54 | 3.12 | 0.45 | 2.32 | (5.14) |
| 2159 - State of California | 26.58 | 26.87 | 22.62 | — | 54.89 | (24.06) |

* Fund is in negative fund repayment plan

| Fund Description | FY21-22 Beg Audited Fund Balance | FY21-22 Q4 Rev | FY21-22 Q2 Exp | FY 22-23 (USE OF) / REPAY FB | FY22-23 Carry forwards | FY21-22 Year End Avail Fund Balance (Unaudited) |
|--|----------------------------------|----------------|----------------|------------------------------|------------------------|---|
| 2160 - County of Alameda: Grants | 2.17 | 0.27 | 0.93 | — | 1.50 | — |
| 2163 - Metro Transportation Com: Prog | (0.29) | 0.15 | 0.06 | — | — | (0.20) |
| 2166 - Bay Area Air Quality Management | (0.41) | (0.02) | (0.27) | — | 0.86 | (1.02) |
| 2172 - Alameda County: Vehicle Abatement | 0.07 | 0.34 | 0.57 | 0.17 | 0.02 | (0.01) |
| 2190 - Private Grants | 0.02 | 0.03 | — | — | 0.38 | (0.34) |
| 2195 - Workforce Investment Act | 0.92 | 3.01 | 2.62 | — | 3.93 | (2.62) |
| 2211 - Measure B: Local Streets & Roads | 13.02 | 11.17 | 7.57 | — | 11.84 | 4.78 |
| 2212 - Measure B: Bicycle/Pedestrian | 2.39 | 1.32 | 1.69 | — | 0.82 | 1.20 |
| 2213 - Measure B: Paratransit - ACTC | 1.00 | 1.21 | 1.00 | — | 0.95 | 0.26 |
| 2214 - ACTC Reimbursable Grants | (1.50) | 1.48 | 1.67 | — | 17.74 | (19.43) |
| 2215 - Measure F - Vehicle Registration | 2.35 | 1.40 | 1.25 | (0.82) | 0.65 | 1.03 |
| 2216 - Measure BB - Alameda County Tr | 0.01 | — | — | — | — | 0.01 |
| 2217 - Measure BB - OAB Roadway Infra | (0.09) | — | — | — | (1.39) | 1.29 |
| 2218 - Measure BB - Local Streets and | 8.68 | 14.62 | 10.29 | (15.55) | 2.40 | (4.95) |
| 2219 - Measure BB - Bike and Pedestrian | 1.97 | 1.50 | 0.90 | (2.84) | 1.33 | (1.61) |
| 2220 - Measure BB - Paratransit | 1.89 | 1.63 | 1.30 | (0.33) | 1.59 | 0.30 |
| 2230 - State Gas Tax | 2.24 | 10.14 | 8.49 | (2.67) | 1.23 | (0.01) |
| 2232 - Gas Tax RMRA | 2.35 | 8.73 | 6.69 | (2.50) | 1.36 | 0.52 |
| 2241 - Measure Q-Library Services Ret | 7.21 | 18.19 | 16.81 | (0.75) | 0.19 | 7.66 |
| 2243 - Measure D - Parcel Tax to Main | 6.34 | 13.43 | 10.79 | (0.85) | 0.69 | 7.45 |
| 2244 - Measure Q - Parks & Recreation | 11.99 | 27.17 | 22.52 | — | 15.41 | 1.23 |
| 2250 - Measure N: Fund | 0.91 | 1.88 | 1.70 | (0.26) | 0.11 | 0.72 |
| 2251 - Measure Y: Public Safety Act 2 | (0.11) | 0.09 | — | — | — | (0.02) |
| 2252 - Measure Z - Violence Prevention | 1.73 | 27.50 | 21.62 | — | 7.30 | 0.31 |

* Fund is in negative fund repayment plan

| Fund Description | FY21-22 Beg Audited Fund Balance | FY21-22 Q4 Rev | FY21-22 Q2 Exp | FY 22-23 (USE OF) / REPAY FB | FY22-23 Carry forwards | FY21-22 Year End Avail Fund Balance (Unaudited) |
|---|----------------------------------|----------------|----------------|------------------------------|------------------------|---|
| 2270 - Vacant Property Tax Act Fund | 0.94 | 6.14 | 5.98 | — | 1.51 | (0.41) |
| 2310 - Lighting and Landscape Assessment District* | 0.05 | 19.11 | 18.97 | 0.01 | 0.68 | (0.48) |
| 2320 - Fire Suppression Assessment District | 0.03 | — | — | — | 0.03 | — |
| 2330 - Werner Court Vegetation Mgmt. District | 0.05 | — | — | — | — | 0.05 |
| 2331 - Wood Street Community Facilities District | 0.58 | 0.06 | 0.08 | — | 0.10 | 0.47 |
| 2332 - Gateway Industrial Park | 0.72 | 0.24 | 0.43 | — | 0.29 | 0.25 |
| 2333 - Brooklyn Basin Public Services | — | — | — | — | 0.02 | (0.03) |
| 2411 - False Alarm Reduction Program* | (2.94) | 1.66 | 1.54 | 0.46 | 0.06 | (2.41) |
| 2412 - Measure M - Alameda County: Emergency Dispatch | 0.91 | 2.40 | 2.57 | (0.51) | 0.04 | 0.19 |
| 2413 - Rent Adjustment Program Fund | 4.75 | 7.50 | 9.35 | (2.48) | 2.94 | (2.53) |
| 2415 - Development Service Fund | 146.66 | 63.98 | 73.94 | (39.81) | 51.99 | 44.91 |
| 2416 - Traffic Safety Fund* | 0.06 | 0.88 | 0.81 | 0.10 | 0.01 | 0.22 |
| 2417 - Excess Litter Fee Fund | 1.61 | 0.93 | 0.72 | — | 0.41 | 1.41 |
| 2419 - Measure C: Transient Occupancy | 0.22 | 4.55 | 3.79 | — | 0.82 | 0.16 |
| 2420 - Transportation Impact Fee | 7.16 | 1.23 | 0.02 | — | 5.28 | 3.09 |
| 2421 - Capital Improvements Impact Fee | 3.81 | 1.46 | 0.75 | — | 3.73 | 0.80 |
| 2611 - HUD-CDBG (ARRA) | — | 4.80 | — | — | — | 4.80 |
| 2826 - Mortgage Revenue | 2.10 | 0.01 | 0.08 | — | 0.14 | 1.90 |
| 2990 - Public Works Grants* | (1.36) | 0.54 | 0.22 | 0.26 | 0.06 | (0.85) |
| 2992 - Parks and Recreation Grants* | (2.03) | 0.46 | — | 0.46 | — | (1.10) |
| 2995 - Police Grants | 0.30 | 0.04 | 0.02 | — | 0.01 | 0.31 |
| 2996 - Parks and Recreation Grants 20 | (0.06) | 0.24 | 0.09 | — | 0.02 | 0.08 |
| 2999 - Miscellaneous Grants | 12.39 | 0.39 | 1.87 | (0.26) | 9.78 | 0.87 |

* Fund is in negative fund repayment plan

Table 77: All Other Enterprise Funds (\$ in millions)

| Fund Description | FY21-22 Beg Audited Fund Balance | FY21-22 Q4 Rev | FY21-22 Q2 Exp | FY 22-23 (USE OF) / REPAY FB | FY22-23 Carry forwards | FY21-22 Year End Avail Fund Balance (Unaudited) |
|---------------------------|----------------------------------|----------------|----------------|------------------------------|------------------------|---|
| 3100 - Sewer Service Fund | 85.02 | 71.49 | 58.26 | (4.94) | 78.31 | 15.03 |
| 3200 - Golf Course | 0.87 | 1.30 | 0.84 | — | 0.01 | 1.32 |

Table 78: All Other Internal Service Funds (\$ in millions)**

| Fund Description | FY21-22 Beg Audited Fund Balance | FY21-22 Q4 Rev | FY21-22 Q2 Exp | FY 22-23 (USE OF) / REPAY FB | FY22-23 Carry forwards | FY21-22 Year End Avail Fund Balance (Unaudited) |
|---|----------------------------------|----------------|----------------|------------------------------|------------------------|---|
| 4100 - Equipment | 28.16 | 40.08 | 42.38 | (10.43) | 9.74 | 5.69 |
| 4200 - Radio / Telecommunications* | 6.51 | 6.83 | 6.12 | (2.86) | 2.03 | 2.33 |
| 4210 - Telephone Equipment and Software | 0.82 | 0.77 | 0.84 | (0.13) | 0.89 | (0.27) |
| 4300 – Reproduction* | (1.31) | 1.63 | 1.02 | 0.96 | 0.04 | 0.24 |
| 4400 - City Facilities | 2.83 | 39.90 | 40.27 | (2.38) | 3.43 | (3.35) |
| 4450 - City Facilities Energy Conservation Projects | 0.55 | 0.01 | 0.36 | (0.51) | — | (0.32) |
| 4500 - Central Stores* | (3.58) | 1.28 | 0.56 | 2.79 | — | (0.08) |
| 4550 – Purchasing* | (0.21) | 1.80 | 1.79 | (0.12) | 0.03 | (0.35) |
| 4600 - Information Technology* | 9.97 | 16.59 | 18.99 | 4.32 | 11.03 | 0.87 |

* Fund is in negative fund repayment plan

** FY 2021-22 Beginning Cash Balance is used for Internal Service Funds.

Table 79: All Other Capital Project Funds (\$ in millions)

| Fund Description | FY21-22 Beg Audited Fund Balance | FY21-22 Q4 Rev | FY21-22 Q2 Exp | FY 22-23 (USE OF) / REPAY FB | FY22-23 Carry forwards | FY21-22 Year End Avail Fund Balance (Unaudited) |
|--|----------------------------------|----------------|----------------|------------------------------|------------------------|---|
| 5012 - JPFA Admin Building: Series 19* | (1.35) | 0.30 | — | 0.31 | — | (0.74) |
| 5130 - Rockridge: Library Assessment | 1.13 | 0.01 | — | — | 1.13 | — |
| 5321 - Measure DD: 2009B Clean Water, | 0.46 | — | 0.07 | — | 0.79 | (0.40) |
| 5322 - Measure DD: 2017C Clean Water, | 15.08 | 0.01 | 2.76 | — | 11.70 | 0.63 |
| 5330 - Measure KK: Infrastructure and | 11.43 | 0.01 | 4.36 | — | 5.21 | 1.87 |
| 5331 - Measure KK: Affordable Housing | 13.33 | 0.01 | 1.80 | — | 9.33 | 2.21 |
| 5332 - Measure KK: Infrastructure Series 2020B-1 | 67.34 | 0.02 | 42.86 | — | 25.73 | (1.23) |
| 5333 - Measure KK: Affordable Housing 2020 | 20.69 | 0.01 | 5.61 | — | 15.09 | 0.01 |
| 5335 - 5335 - Measure KK: Infrastructure 2022 | — | 198.78 | 21.15 | — | 70.77 | 106.85 |
| 5336 - Measure KK: Infrastructure Series 2022C-2 | — | 13.68 | — | — | — | 13.68 |

* Fund is in negative fund repayment plan

| Fund Description | FY21-22 Beg Audited Fund Balance | FY21-22 Q4 Rev | FY21-22 Q2 Exp | FY 22-23 (USE OF) / REPAY FB | FY22-23 Carry forwards | FY21-22 Year End Avail Fund Balance (Unaudited) |
|--|----------------------------------|----------------|----------------|------------------------------|------------------------|---|
| 5500 - Municipal Capital Improvement* | (5.14) | 1.02 | — | 1.03 | — | (3.10) |
| 5505 - Municipal Capital Improvement: | 2.11 | 0.38 | — | — | 1.39 | 1.10 |
| 5510 - Capital Reserves* | (1.10) | 0.22 | — | 1.01 | — | 0.12 |
| 5610 - Central District Projects | 24.84 | 0.22 | 7.60 | (4.53) | 8.06 | 4.86 |
| 5613 - Central District: TA Bonds Se | 2.94 | 0.30 | 0.06 | — | 4.29 | (1.11) |
| 5614 - Central District: TA Bonds Se | 7.57 | 1.97 | 1.50 | — | 6.55 | 1.49 |
| 5638 - BMSP: TA Bond Series 2006C-T | 0.59 | — | 0.12 | (0.10) | 0.16 | 0.20 |
| 5643 - Central City East TA Bonds Ser | 19.84 | (0.01) | 0.40 | (0.61) | 6.62 | 12.20 |
| 5650 - Coliseum Projects | 6.05 | 0.02 | 0.80 | (0.01) | 3.77 | 1.49 |
| 5656 - Coliseum: TA Bonds Series 2006 | 47.96 | — | 1.10 | — | 7.46 | 39.40 |
| 5670 - Oakland Base Reuse Authority | (0.27) | — | — | — | 0.07 | (0.34) |
| 5671 - OBRA: Leasing & Utility | 52.12 | 1.74 | 1.35 | (0.37) | 3.47 | 48.68 |
| 5672 - Joint Army Base Infrastructure | 1.31 | 0.01 | 0.08 | — | (0.31) | 1.55 |
| 5999 - Miscellaneous Capital Projects* | (1.59) | 2.66 | 2.42 | 0.44 | 1.20 | (2.12) |

* Fund is in negative fund repayment plan

Table 80: All Other Debt Service Funds (\$ in millions)

| Fund Description | FY21-22 Beg Audited Fund Balance | FY21-22 Q4 Rev | FY21-22 Q2 Exp | FY 22-23 (USE OF) / REPAY FB | FY22-23 Carry forwards | FY21-22 Year End Avail Fund Balance (Unaudited) |
|---|----------------------------------|----------------|----------------|------------------------------|------------------------|---|
| 6013 - 2013 LED Streetlight Acquisition Lease Financing | 0.39 | 1.37 | 1.53 | — | — | 0.23 |
| 6029 - Taxable Pension Obligation Bonds | 0.23 | 25.07 | 18.15 | — | — | 7.16 |
| 6032 - Taxable Pension Obligation: Series 2001 | 0.31 | 51.62 | 51.63 | — | — | 0.31 |
| 6064 - GO Refunding Bonds, Series 2015 | 4.88 | 13.18 | 13.68 | — | — | 4.38 |
| 6322 - Measure DD: 2017C Clean Water, Safe Parks & Open Space Trust for Oakland | 0.81 | 1.43 | 1.46 | — | — | 0.77 |
| 6330 - Measure KK: 2017A-1 (TE) Infrastructure and Affordable Housing | 1.65 | 2.15 | 2.25 | — | — | 1.55 |
| 6332 - Measure KK: 2020B-1 GOB | 1.61 | 4.01 | 4.14 | — | — | 1.48 |
| 6332 - Measure KK: 2020B-1 GOB | 2.58 | 3.94 | 3.94 | — | — | 2.58 |
| 6333 - Measure KK: 2020B-2 GOB | 1.34 | 8.39 | 7.81 | — | — | 1.91 |
| 6334 - 2020 GOB Refunding | (0.06) | 7.56 | 5.81 | — | — | 1.70 |
| 6335 - Measure KK: Infrastructure Series 2022C-1 GOB (Tax Exempt) | — | 17.18 | 0.91 | — | — | 16.27 |
| 6336 - Measure KK: Infrastructure Series 2022C-2 GOB (Taxable) | — | 0.20 | 0.06 | — | — | 0.13 |
| 6540 - Skyline Sewer District - Redemption | 0.03 | — | — | (0.02) | 0.02 | (0.01) |
| 6557 - Piedmont Pines P1 2018 Reassessment | 0.20 | 0.10 | 0.10 | — | 0.01 | 0.20 |
| 6587 - 2012 Refunding Reassessment Bonds | 1.02 | 0.43 | 0.39 | — | 0.03 | 1.04 |
| 6613 - JPFA Lease Revenue Refunding Bonds, Series 2018 | — | 8.33 | 8.34 | — | — | (0.01) |

Table 81: All Other Fiduciary Funds/Trust & Agency Funds (\$ in millions)

| Fund Description | FY21-22 Beg Audited Fund Balance | FY21-22 Q4 Rev | FY21-22 Q2 Exp | FY 22-23 (USE OF) / REPAY FB | FY22-23 Carry forwards | FY21-22 Year End Avail Fund Balance (Unaudited) |
|--|----------------------------------|----------------|----------------|------------------------------|------------------------|---|
| 7100 - Police and Fire Retirement System | 458.53 | (2.55) | 2.94 | (3.58) | 0.02 | 449.44 |
| 7130 - Employee Deferred Compensation* | — | 0.03 | 0.03 | 0.16 | — | 0.16 |
| 7320 - Police and Fire Retirement System | 50.97 | (3.98) | 5.02 | — | — | 41.98 |
| 7540 - Oakland Public Library Trust | 1.01 | 0.15 | 0.22 | — | 0.60 | 0.34 |
| 7640 - Oakland Public Museum Trust | 0.76 | — | — | — | 0.72 | 0.05 |
| 7760 - Grant Clearing | (2.95) | 0.53 | 2.11 | 0.16 | 0.98 | (5.34) |
| 7999 - Miscellaneous Trusts | 2.13 | 0.43 | 0.15 | — | 1.31 | 1.09 |

* Fund is in negative fund repayment plan



Attachment B

FY 2022-23 1st Quarter Detailed Report

Budget to Actual Revenue and Expenditure (R&E)

Attachment B: FY 2022-23 Q1 Detailed Report

TABLE OF CONTENTS

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
5. Select Non-GPF Q1 Analysis
6. All Other Funds - Fund Balance Summary

1. Summary of FY 2022-23 Q1 GPF Revenues & Expenditures

FY2022-23 GPF Revenue is projected to come in \$13.88 million under the Adopted Budget of \$872.07 million. GPF Expenditures are estimated to come in at budget. **Table 1** below shows the FY2022-23 General Purpose Fund revenue and expenditures Adopted Budget, Q1 year to date actuals, and year end estimates which currently project a year end operating shortfall of \$13.88 million.

Table 1: Summary of FY 2022-23 Q1 GPF Revenues & Expenditures Budget to Estimated Year-End Actuals (\$ in millions)

| | FY 2022-23 Adopted Budget | FY 2022-23 Q1 Unaudited YTD | FY 2022-23 Year-End Estimate | Projected Year-End \$ (Over) / Under Adopted Budget | Projected Year-End % (Over) / Under Adopted Budget |
|------------------------------------|---------------------------------|-----------------------------------|------------------------------------|---|--|
| FY2022-23 Revenues | 872.07 | 68.82 | 858.19 | (13.88) | (1.6%) |
| FY 2022-23 Expenditures | 872.07 | 141.57 | 872.07 | — | — |
| Operating (Shortfall) / Surplus | 0.00 | (72.75) | (13.88) | (13.88) | (1.6%) |

1. GENERAL PURPOSE FUND Q1 REVENUES

This section of the report provides an assessment of the City's revenue condition through the first quarter of the current fiscal year as compared to the FY 2022-23 Adopted Budget. The Finance Department, Revenue Management Bureau regularly monitors and adjusts its revenue projections based on to-date revenue performance and other developments that may affect City revenues in order to form a more accurate picture of the City's financial position. These projections reflect historical patterns, seasonality, and other known factors that may affect certain revenue streams.

Based on an analysis of FY 2022-23 Q1 receipts through the end of September 2022 and FY 2021-22 quarterly trends, the Q1 FY 2022-23 GPF revenue forecast projects an overall decrease of **(\$13.88) million, or (1.6%)** decreasing the total GPF revenue forecast from 872.07 million to 858.19 million. The projected decrease is mainly attributable to s Real Estate Transfer Tax performing significantly below prior year level. The revenue projection includes projected revenue of an additional \$19.12 million in FY2022-23 from the passage of Measure T, The Progressive Business Tax Measure, which changes the business tax rate restructure into a progressive, tiered rate system.

Overall, the effects of sustained high inflation, increased interest rates and decreased consumer confidence may pose risks to City revenues. It is uncertain the magnitude of the risks of these factors on city revenues, so staff will be monitoring them carefully over the next few months and will be prepared to adjust revenue forecasts, as warranted, in Q2.

The sustained inflation rate, calculated anywhere between 6.6% and 8.2% over the past twelve months, led the Federal Reserve to increase interest rates five times in 2022. Mortgage rates have doubled over the year and have risen to over 7% in October, which is the highest level since April 2002.

The timing and magnitude of future rate hikes may continue to negatively affect real estate transfer taxes by reducing demand and price of properties on the market. Auto sales may feel negative effects as well from the increased costs of borrowing translating into higher monthly car payments for perspective buyers.

It is uncertain the magnitude of these larger economic trends will have on business tax revenue. As the City receives 2023 renewal data beginning in February, staff will have a better idea of its effects and will adjust business tax revenue forecasts accordingly.

Q1 REVENUE HIGHLIGHTS

Property Tax: The largest revenue source for the City, is projected to meet the adopted budget of \$265.49M. Growth in sales remained strong through the summer of 2021 due to low interest rates, high demand and limited properties for sales. Sales prices increases in 2021 are reflected on the FY 2022-23 Property Tax rolls.

Real Estate Transfer Tax (RETT): This tax is the 2nd largest budgeted tax revenue for the General Purpose fund. For the first quarter of the fiscal year, we have collected \$18.84M or 17% of budget. The collection rate is down compared to the previous year reflecting decreased sales volume. Consequentially, RETT revenue has been revised downward and is projected to decrease **(\$22.44)** million compared to the midcycle adopted budget of \$112.20 million.

Business License Tax: The third largest revenue source is projected to increase by 7% or \$ 8.42M over the mid-cycle budget. There are two significant factors playing into the projection. Recent economic conditions, such as the increase commercial vacancy rates, the rise in borrowing interest rate, the decline in personal income and taxable sales, are putting downward pressure on tax revenues. As a result, the revised forecast for the current fiscal year is a decreased by \$10.7 million from the midcycle adopted. However, with the anticipated passage of 2022 Measure T, the projected revenue includes 19.12M directly form the measure.

Sales Tax: *Based on higher fuel prices and restaurant sales, the projected year-end revenues have been increased by \$0.14 million compared to the midcycle adopted budget of 62.60 million.*

Service Charges: This revenue source is projected to meet the adopted budget of \$55.55M. Service charges are primarily parking meter revenue, franchise fees, and other fees, which include fire inspection.

All Other Revenue Sources:

All of the other revenue sources, representing 16% excluding Interfund Transfers and Carryforwards, of the General Purpose Fund show actuals that are performing with expectations and trends in line with the budget. The year-end projections have not been adjusted.

Table 2 below summarizes the FY2022-23 GPF revenues by category.

Table 2: FY2022-23 Q1 Adopted Budget to Actuals and Year End Estimate (\$ in millions)

| Revenue Category | FY 2022-23 Adopted Budget | FY 2022-23 Q1 YTD Actuals | FY 2022-23 Q1 Projection | Projected Year-End \$ Over / (Under) Adopted Budget | Projected Year-End % Over / (Under) Adopted Budget |
|---|---------------------------|---------------------------|--------------------------|---|--|
| Property Tax | 265.49 | 8.82 | 265.49 | — | % |
| Real Estate Transfer Tax | 112.20 | 18.84 | 89.76 | (22.44) | (25.0)% |
| Business License Tax | 111.88 | 3.29 | 120.30 | 8.42 | 7.0 % |
| Transfers from Fund Balance (includes CF) | 76.30 | — | 76.30 | — | —% |
| Interfund Transfers | 70.91 | — | 70.91 | — | —% |
| Sales Tax | 62.60 | 5.53 | 62.74 | 0.14 | 0.2% |
| Service Charges | 55.55 | 6.60 | 55.55 | — | % |
| Utility Consumption Tax | 54.40 | 10.19 | 54.40 | — | % |
| Transient Occupancy Tax | 23.99 | 3.99 | 23.99 | — | % |
| Fines & Penalties | 19.00 | 3.76 | 19.00 | — | % |
| Parking Tax | 12.39 | 2.09 | 12.39 | — | % |
| Licenses & Permits | 6.08 | 0.33 | 6.08 | — | % |
| Miscellaneous Revenue | 0.80 | 5.35 | 0.80 | — | —% |
| Interest Income | 0.48 | 0.03 | 0.48 | — | % |
| Vehicle License Fee | — | — | — | — | % |
| Internal Service Funds | — | — | — | — | % |
| Grants & Subsidies | — | — | — | — | NA |
| Total | 872.07 | 68.82 | 858.19 | (13.88) | (1.6) % |

1. GENERAL PURPOSE FUND FY 2022-23 Q1 EXPENDITURES

GENERAL PURPOSE FUND EXPENDITURE HIGHLIGHTS

FY2022-23 GPF year-end expenditures shown below are projected to come in at the Adopted Budget of \$872.07 million since there is insufficient data yet available in order to estimate any significant variances. However, the Adopted Budget assumes a use of fund balance in the amount of \$76.30 million to balance the expenditures as budgeted. The budgeted personnel expenditures also assume a vacancy factor of 10.25%, expediting hiring to a large degree could change the outcome. This follows a trend in recent years, during which 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 (\$143.15 million) and use of VSSF (\$14.65 million) for a total of \$194.79 million or 22% of FY2022-23 GPF expenditures. Overall, the increase in the appropriations level compared to previous years merits further consideration as it reflects the current global inflationary trend affecting the economy. The effect of the election results have not been factored in except for the Business License Tax measure. Of note also, ***the City has not received the final invoices for the 2022 General Election. It is possible that such costs may exceed budget appropriations.***

Table 3 on the following page reflects the GPF expenditures forecasted to come in at the Adopted Budget of \$872.07 million.

Table 3: Summary of FY 2022-23 Q1 GPF Expenditures Budget to Estimated Actuals (\$ in millions)

| | A | B | C | D + E = F |
|--------------------------------|---------------------------|------------------------------|---|--|
| | FY 2022-23 Adopted Budget | FY 2022-23 Year-End Estimate | Projected Year-End \$ (Over) / Under Adopted Budget | Projected Year-End % (Over) / Under Adopted Budget |
| FY 2022-23 Expenditures | 872.07 | 872.07 | — | — |

Department Level Spending

Table 4 reflects FY2022-23 projected department level spending in the GPF. Refer to **Attachment A** for a detailed FY2021-22 Year-End spending analysis.

Table 4: Summary of FY 2022-23 GPF Projected Expenditure Variance (\$ in millions)

| Department | FY 2022-23 Adopted Budget | FY 2022-23 Q1 Year to Date Actuals | FY 2022-23 Year-End Estimate | Projected Year-End \$ (Over) / Under Adopted Budget | Projected Year-End % (Over) / Under Adopted Budget |
|---|---------------------------|------------------------------------|------------------------------|---|--|
| Capital Improvement Projects | 3.44 | 0.00 | 3.44 | — | — |
| City Administrator | 9.90 | 1.74 | 9.90 | — | — |
| City Attorney | 21.04 | 3.73 | 21.04 | — | — |
| City Auditor | 3.12 | 0.50 | 3.12 | — | — |
| City Clerk | 10.37 | 0.54 | 10.37 | — | — |
| City Council | 7.32 | 1.53 | 7.32 | — | — |
| Department of Transportation | 22.69 | 3.12 | 22.69 | — | — |
| Department of Violence Prevention | 13.57 | 1.06 | 13.57 | — | — |
| Economic and Workforce Development Department | 16.46 | 2.40 | 16.46 | — | — |
| Finance Department | 28.92 | 4.50 | 28.92 | — | — |
| Fire Department | 179.82 | 41.47 | 179.82 | — | — |
| Housing and Community Development Department | 2.18 | 0.00 | 2.18 | — | — |
| Human Resources Management | 8.72 | 1.82 | 8.72 | — | — |
| Human Services Department | 51.54 | 2.01 | 51.54 | — | — |
| Information Technology Department | 19.40 | 2.56 | 19.40 | — | — |
| Mayor | 4.54 | 0.83 | 4.54 | — | — |
| Non-Departmental and Port | 77.13 | 2.65 | 77.13 | — | — |
| Oakland Animal Services | 6.16 | 1.17 | 6.16 | — | — |
| Oakland Parks and Recreation | 21.98 | 3.06 | 21.98 | — | — |
| Oakland Public Library Department | 14.44 | 1.79 | 14.44 | — | — |
| Oakland Public Works Department | 2.26 | 0.25 | 2.26 | — | — |
| Police Commission | 8.19 | 0.99 | 8.19 | — | — |
| Police Department | 329.67 | 81.22 | 329.67 | — | — |
| Public Ethics Commission | 1.81 | 0.35 | 1.81 | — | — |
| Race and Equity Department | 1.46 | 0.18 | 1.46 | — | — |
| Workplace and Employment Standards | 5.96 | 0.66 | 5.96 | — | — |
| FY 2022-23 GPF Expenditures Total | 872.07 | 160.10 | 872.07 | — | — |

2. GENERAL PURPOSE FUND FY22-23 Q1 FUND BALANCE

The City's GPF available Fund Balance, net of obligations & other commitments, is projected to end the year at \$0.37 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 5** below (as a committed transfer to the designated reserve GPF Emergency Reserve Fund (Fund 1011)).

Table 5 provides detail of obligations against Fund Balance, which reduces the unaudited year-end FY 2022-23 Fund Balance from \$(4.72) million to the available balance of \$0.37 million.

Table 5: FY 2022-23 Year-End Projected Available GPF Fund Balance

| GENERAL PURPOSE FUND (1010) | FY 2022-23 Q1 Projected FYE |
|---|--------------------------------|
| Estimated FY 2022-23 Beginning Unaudited Fund Balance | 9.16 |
| FY2022-23 Performance | |
| Revenue | 858.19 |
| Expenditures | 872.07 |
| FY 2022-23 Operating Surplus / Deficit | (13.88) |
| FY2022-23 Unaudited Ending Fund Balance Subtotal | (4.72) |
| | |
| Obligations Against Ending Fund Balance | 5.09 |
| Adjustment for Reduced Revenue Projections Subject to Excess RETT | 5.09 |
| Projected Unaudited Ending Fund Balance | 0.37 |

3. 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 *City of Oakland Consolidated Fiscal Policy, Section I, Part C: Use of Excess Real Estate Transfer Tax¹*). 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 Reserve¹, calculated by multiplying 7.5% by \$872.02M, is reserved and funded at \$65.41 million based on the FY 2022-23 Adopted Budget (**Table 6**). The reserve is equivalent to almost one month of FY 2022-23 Adopted Budget of \$872.07 million in GPF. This reserve is now 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 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 FY2019-20 and FY2020-21 budget by programming CARES dollars (\$36.99 million), ARPA dollars (\$56.13 million) and use of VSSF (\$14.65 million) for a total of \$107.77 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 current balance in the VSSF, as budgeted, is \$10.27 million, the target funding level is \$119.37 million, or 15% of the GPF revenues. Based on FY2021-22 Q4 Excess RETT adjustments, an additional transfer of \$4.09 million is required in order to meet the 25% threshold for FY2021-22, increasing the estimated beginning FY2022-23 fund balance to \$14.35 million.

Table 6: FY 2022-23 Q1 Estimated Reserve Balances (\$ in millions)

| Description | FYE 2022-2023 Q1 Estimated Balances |
|--|--|
| Mandated Emergency Reserves FY 2021-22 | 65.41 |
| Vital Services Stabilization Fund | 14.35 |
| OMERS Reserves (Reso. No. 85098 C.M.S) | 2.36 |
| Total Reserves | 82.13 |

1 The 7.5% GPF reserve is not a cumulative balance.

4. SELECT NON-GPF FY2022-23 Q1 ANALYSIS

This section of the Q1 report contains additional analysis on selected non-GPF funds. For additional Fund descriptions, please visit [E-3B - Special Revenue Funds - Proposed FY22-23 \(opengov.com\)](#) and [E-3C - Other Funds - Adopted FY22-23 \(opengov.com\)](#).

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 the year end estimates compared to the adopted budget. The expenditure tables in this section compares the FY 2022-23 Adopted Budget to FY 2022-23 year-end estimates.

The fund balance tables compare the FY 2022-23 unaudited beginning fund balance to the FY 2022-23 projected 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 71** through **Table 77**.

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 ounce on the sugar sweetened beverage products. The tax was imposed in 2017 on those who distribute 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.

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 - Following the decline each year in this fund at an average rate of about 10% each year since the inception of the tax beginning in FY 2017-2018, revenue is projected to stabilize and meet the projected revenue of approximately \$7.0M in FY 2022-23.

FY 2022-23 year-end revenues are projected to come in at \$8.08 million, which is at budget. The Adopted Budget assumes a \$1.16 million transfer from fund balance to balance expenditures.

Table 7: FY 2022-23 Measure HH (SSBT) Fund Revenues (\$ in millions)

| Revenue Category | FY 2022-23 Adopted Budget | FY 2022-23 Year-End Estimate | Projected Year- End \$ Over / (Under) Adopted Budget | Projected Year- End % Over / (Under) Adopted Budget |
|-----------------------------|--|---|---|--|
| Local Tax | 6.91 | 6.91 | — | —% |
| Transfers from Fund Balance | 1.16 | 1.16 | — | —% |
| Grand Total | 8.08 | 8.08 | — | —% |

Expenditures - The FY 2022-23 year-end expenditures are projected to come in at \$8.08 million, which is at budget.

Table 8: FY 2022-23 Measure HH (SSBT) Fund Expenditures (\$ in millions)

| Department | FY 2022-23 Adopted Budget | FY 2022-23 Year-End Estimate | Projected Year-End \$ (Over) / Under Adopted Budget | Projected Year-End % (Over) / Under Adopted Budget |
|---|---------------------------|------------------------------|---|--|
| City Administrator | 0.23 | 0.23 | — | — % |
| Finance Department | 0.33 | 0.33 | — | — % |
| Oakland Parks and Recreation | 3.03 | 3.03 | — | — % |
| Human Services Department | 3.59 | 3.59 | — | — % |
| Economic and Workforce Development Department | 0.40 | 0.40 | — | — % |
| Non-Departmental and Port | 0.50 | 0.50 | — | — % |
| Total Expenditures | 8.08 | 8.08 | — | — % |

Fund Balance - FY 2022-23 revenue is projected to end the year at \$8.08 million Expenditures are projected to end the year at \$8.08 million. The adopted budget assumes the use of fund balance to balance expenditures in the amount of \$1.16 million. Carry forwards from FY2021-22 to FY2022-23 have been authorized in the amount of \$7.48 million. As a result, the fund balance in the Measure HH (SSBT) Fund (1030) is projected to decrease from \$9.33 million in FY 2021-22 to \$0.69 million in FY 2022-23.

Table 9: Measure HH (SSBT) Fund Year-End Available Fund Balance (\$ in millions)

| MEASURE HH SSBT (1030) | FY 2022-23 Q1 Year-End Estimate |
|--|---------------------------------|
| Beginning Fund Balance - Unaudited | 9.33 |
| Revenue | 8.08 |
| Expenditures | 8.08 |
| Estimated Current Year Surplus/(Shortfall) | — |
| Subtotal Fund Balance | 9.33 |
| Use of Fund Balance in FY 2022-23 | |
| Budgeted Transfer from Fund Balance | 1.16 |
| Budgeted Fund Balance Repayment | — |
| FY 2021-22 to FY 2022-23 Carryforward | 7.48 |
| Estimated Ending Fund Balance | 0.69 |

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 unpredictable lawsuits which have 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: - FY 2022-23 year-end revenues are projected to come in at \$63.90 million, which is at budget. The Self-Insurance Liability Fund is funded by a combination of funds based on the historic loss trend experienced by departments across the City. Transfers to this fund reflect both the actuarially determined projected loss amounts as well as an additional amount to pay down the fund's negative fund balance.

Table 10: FY 2022-23 Self-Insurance Liability Fund Revenues (\$ in millions)

| Revenue Category | FY 2022-23 Adjusted Budget | FY 2022-23 Q4 Unaudited Year End Totals | Year-End \$ Over/(Under) Adjusted Budget | Year-End % Over/(Under) Adjusted Budget |
|---------------------|----------------------------|---|--|---|
| Interfund Transfers | 63.90 | 63.90 | 0.00 | 0.0% |
| Grand Total | 63.90 | 63.90 | 0.00 | 0.0% |

Expenditures - FY 2022-23 year-end expenditures are projected to come in at \$63.90 million, which is at budget.

Table 11: FY 2022-23 Self-Insurance Liability Fund Expenditures (\$ in millions)

| Department | FY 2022-23 Adopted Budget | FY 2022-23 Year-End Estimate | Projected Year-End \$ (Over) / Under Adopted Budget | Projected Year-End % (Over) / Under Adopted Budget |
|---|---------------------------|------------------------------|---|--|
| City Attorney | 2.86 | 2.86 | — | —% |
| Police Department | 4.97 | 4.97 | — | —% |
| Fire Department | 1.93 | 1.93 | — | —% |
| Oakland Public Works Department | 4.64 | 4.64 | — | —% |
| Oakland Parks and Recreation Department | 0.59 | 0.59 | — | —% |
| Non-Departmental and Port | 48.91 | 48.91 | — | —% |
| Total Expenditures | 63.90 | 63.90 | — | —% |

Fund Balance - FY 2022-23 revenue is projected to end the year at \$63.90 million. Expenditures are projected to end the year at \$63.90 million. The adopted budget assumes a budgeted contribution to fund balance in the amount of \$17.27 million. Carry forwards from FY2021-22 to FY2022-23 have been authorized in the amount of \$0.57 million. As a result, the fund balance in

the Self-Insurance Liability Fund (1100) is projected to increase from negative \$1.60 million in FY 2021-22 to \$15.09 million in FY 2022-23.

Table 12: FY 2022-23 Self-Insurance Liability Fund Year-End Available Fund Balance (\$ in millions)

| SELF-INSURANCE LIABILITY FUND (1100) | FY 2022-23 Q1 Year-End Estimate |
|--|------------------------------------|
| Beginning Fund Balance - Unaudited | (1.60) |
| Revenue | 63.90 |
| Expenditures | 63.90 |
| Estimated Current Year Surplus/(Shortfall) | 0.00 |
| Subtotal Fund Balance | (1.60) |
| Use of Fund Balance in FY 2022-23 | |
| Budgeted Transfer from Fund Balance | |
| FY 2021-22 Budgeted Contribution to Fund Balance | 17.27 |
| FY 2021-22 to FY 2022-23 Carryforward | 0.57 |
| Estimated Ending Fund Balance | 15.09 |

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: FY 2022-23 year-end revenues are projected to come in at \$6.49 million, which is at budget. The Adopted Budget assumes a \$0.04 million transfer from fund balance to balance expenditures.

Table 13: FY 2022-23 Recycling Program Fund Revenues (\$ in millions)

| Revenue Category | FY 2022-23 Adopted Budget | FY 2022-23 Year-End Estimate | Projected Year- End \$ Over / (Under) Adopted Budget | Projected Year- End % Over / (Under) Adopted Budget |
|-----------------------------|---------------------------------|------------------------------------|---|--|
| Service Charges | 5.08 | 5.08 | — | —% |
| Grants & Subsidies | 1.37 | 1.37 | — | —% |
| Transfers from Fund Balance | 0.04 | 0.04 | — | —% |
| Grand Total | 6.49 | 6.49 | — | —% |

Expenditures - FY 2022-23 year-end expenditures are projected to come in at \$6.49 million, which is at budget.

Table 14: FY 2022-23 Recycling Program Fund Expenditures (\$ in millions)

| Department | FY 2022-23 Adopted Budget | FY 2022-23 Year-End Estimate | Projected Year-End \$ (Over) / Under Adopted Budget | Projected Year-End % (Over) / Under Adopted Budget |
|---|---------------------------|------------------------------|---|--|
| City Administrator | 0.34 | 0.34 | — | — % |
| City Attorney | — | — | — | — % |
| Fire Department | 0.05 | 0.05 | — | — % |
| Oakland Public Works Department | 6.09 | 6.09 | — | — % |
| Economic and Workforce Development Department | 0.02 | 0.02 | — | — % |
| Grand Total | 6.49 | 6.49 | — | — % |

Fund Balance - FY 2022-23 revenue is projected to end the year at \$6.49 million. Expenditures are projected to end the year at \$6.49 million. The adopted budget assumes the use of fund balance, to balance expenditures, in the amount of \$0.04 million. Carry forwards from FY2021-22 to FY2022-23 have been authorized in the amount of \$0.90 million. As a result, the fund balance in the Recycling Program Fund (1710) is projected to decrease from \$3.63 million in FY 2021-22 to \$2.68 million in FY 2022-23.

Table 15: FY 2022-23 Recycling Program Fund Year-End Fund Balance (\$ in millions)

| RECYCLING PROGRAM FUND (1710) | FY 2022-23 Q1 Year-End Estimate |
|--|---------------------------------|
| Beginning Fund Balance - Unaudited | 3.63 |
| Revenue | 6.49 |
| Expenditures | 6.49 |
| Estimated Current Year Surplus/(Shortfall) | — |
| Subtotal Fund Balance | 3.63 |
| Use of Fund Balance in FY 2022-23 | |
| Budgeted Transfer from Fund Balance | 0.04 |
| Budgeted Fund Balance Repayment | |
| FY 2021-22 to FY 2022-23 Carryforward | 0.90 |
| Estimated Ending Fund Balance | 2.68 |

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 - FY 2022-23 year-end revenues are projected to come in at \$27.77 million, which is at budget. The Adopted Budget assumes a \$3.66 million transfer from fund balance to balance expenditures.

Table 16: FY 2022-23 Comprehensive Clean-Up Fund Revenues (\$ in millions)

| Revenue Category | FY 2022-23 Adjusted Budget | FY 2022-23Q4 Unaudited Year End Totals | Year-End \$ Over/(Under) Adjusted Budget | Year-End % Over/(Under) Adjusted Budget |
|-----------------------------|----------------------------|--|--|---|
| Service Charges | 24.09 | 24.09 | 0.00 | 0.00% |
| Fines & Penalties | 0.02 | 0.02 | 0.00 | 0.00% |
| Subtotal | 24.11 | 24.11 | 0.00 | 0.0% |
| Transfers from Fund Balance | 3.66 | 3.66 | 0.00 | (100.0)% |
| Grand Total | 27.77 | 27.77 | 0.00 | 0.00% |

Expenditures - FY 2022-23 year-end expenditures are projected to come in at \$27.77 million, at budget.

Table 17: FY 2022-23 Comprehensive Clean-Up Fund Expenditures (\$ in millions)

| Department | FY 2022-23 Adopted Budget | FY 2022-23 Year-End Estimate | Projected Year-End \$ (Over) / Under Adopted Budget | Projected Year-End % (Over) / Under Adopted Budget |
|---------------------------------|---------------------------|------------------------------|---|--|
| City Administrator | 0.10 | 0.10 | — | — % |
| City Attorney | — | — | — | NA |
| Fire Department | 0.05 | 0.05 | — | — % |
| Oakland Public Works Department | 27.54 | 27.54 | — | — % |
| Non Departmental and Port | 0.08 | 0.08 | — | — % |
| Grand Total | 27.77 | 27.77 | — | — % |

Fund Balance - FY 2022-23 revenue is projected to end the year at \$27.77 million. Expenditures are projected to end the year at \$27.77 million. The adopted budget assumes the use of fund balance, to balance expenditures, in the amount of \$3.66 million. Inversely, there is a budgeted contribution to fund balance in the amount of \$0.08 million. Carry forwards from FY2021-22 to FY2022-23 have been authorized in the amount of \$0.27 million. As a result, the fund balance in the Comprehensive Clean-Up Fund (1720) is projected to decrease from \$3.70 million in FY 2021-22 to negative \$0.15 million in FY 2022-23.

Table 18: FY 2022-23 Comprehensive Clean-Up Fund Year-End Fund Balance (\$ in millions)

| COMPREHENSIVE CLEAN-UP FUND (1720) | FY 2022-23 Q1 Year-End Estimate |
|--|------------------------------------|
| Beginning Fund Balance - Unaudited | 3.70 |
| Revenue | 27.77 |
| Expenditures | 27.77 |
| Estimated Current Year Surplus/(Shortfall) | — |
| Subtotal Fund Balance | 3.70 |
| Use of Fund Balance in FY 2022-23 | |
| Budgeted Transfer from Fund Balance | 3.66 |
| Budgeted Fund Balance Repayment | 0.08 |
| FY 2021-22 to FY 2022-23 Carryforward | 0.27 |
| Estimated Ending Fund Balance | (0.15) |

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: -FY 2022-23 year-end revenues are projected to come in at \$10.96 million, which is at budget. The Adopted Budget assumes a \$0.02 million transfer from fund balance to balance expenditures.

Table 19: FY 2022-23 Multipurpose Reserve Fund Revenues (\$ in millions)

| Revenue Category | FY 2022-23 Adjusted Budget | FY 2022-23 Q4 Unaudited Year End Totals | Year-End \$ Over/(Under) Adjusted Budget | Year-End % Over/(Under) Adjusted Budget |
|-----------------------------|----------------------------------|---|---|--|
| Service Charges | 9.93 | 9.93 | 0.00 | 0.0% |
| Miscellaneous Revenue | 1.01 | 1.01 | 0.00 | 0.0% |
| Subtotal | 10.94 | 10.94 | 0.00 | 0.0% |
| Transfers from Fund Balance | 0.02 | 0.02 | 0.00 | 0.0% |
| Grand Total | 10.96 | 10.96 | 0.00 | 0.0% |

Expenditures - FY 2022-23 year-end expenditures are projected to come in at \$10.96 million, which is at budget. The Adopted Budget assumed a negative fund balance repayment in the amount of \$1.02 million.

Table 20: FY 2022-23 Multipurpose Reserve Fund Expenditures (\$ in millions)

| Department | FY 2022-23 Adopted Budget | FY 2022-23 Year-End Estimate | Projected Year-End \$ (Over) / Under Adopted Budget | Projected Year-End % (Over) / Under Adopted Budget |
|---|---------------------------|------------------------------|---|--|
| City Administrator | 0.11 | 0.11 | — | —% |
| Finance Department | 0.18 | 0.18 | — | —% |
| Department of Transportation | 7.76 | 7.76 | — | —% |
| Economic and Workforce Development Department | 0.01 | 0.01 | — | —% |
| Non-Departmental and Port | 2.90 | 2.90 | — | —% |
| Total Expenditures | 10.96 | 10.96 | — | —% |

Fund Balance - FY 2022-23 revenue is projected to end the year at \$10.96 million. Expenditures are projected to end the year at \$10.96 million. The adopted budget assumes the use of fund balance, to balance expenditures, in the amount of \$0.02 million. Inversely, there is a budgeted contribution to fund balance in the amount of \$1.02 million. Carry forwards from FY2021-22 to FY2022-23 have been authorized in the amount of \$0.67 million. As a result, the fund balance in the Multipurpose Reserve Fund (1750) is projected to increase from negative \$3.37 million in FY 2021-22 to negative \$3.03 million in FY 2022-23.

Table 21: FY 2022-23 Multipurpose Reserve Fund Year-End Available Fund Balance (\$ in millions)

| MULTIPURPOSE RESERVE FUND (1750) | FY 2022-23 Q1 Year-End Estimate |
|---|---------------------------------|
| Beginning Fund Balance - Unaudited | (3.37) |
| Revenue | 10.96 |
| Expenditures | 10.96 |
| Estimated Current Year Surplus/(Shortfall) | — |
| Subtotal Fund Balance | (3.37) |
| Use of Fund Balance in FY 2022-23 | |
| Budgeted Transfer from Fund Balance | 0.02 |
| FY2021-22 Budgeted Contribution to Fund Balance | 1.02 |
| FY 2021-22 to FY 2022-23 Carryforward | 0.67 |
| Estimated Ending Fund Balance | (3.03) |

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 and the mandated stay-in-place orders that closed OPRYD facilities and decreased the availability of provided services.

Revenues - FY 2022-23 year-end revenues are projected to come in at \$10.94 million, which is at budget. The budget assumes a transfer out of the GPF in the amount of \$5.20 million to help balance expenditures.

Table 22: FY 2022-23 OPRCA Self Sustaining Revolving Fund Revenues (\$ in millions)

| Revenue Category | FY 2022-23 Adopted Budget | FY 2022-23 Year-End Estimate | Projected Year-End \$ Over / (Under) Adopted Budget | Projected Year-End % Over / (Under) Adopted Budget |
|-----------------------|---------------------------|------------------------------|---|--|
| Service Charges | 5.70 | 5.70 | — | —% |
| Interfund Transfers | 5.20 | 5.20 | — | —% |
| Interest Income | 0.03 | 0.03 | — | —% |
| Fines & Penalties | 0.01 | 0.01 | — | —% |
| Miscellaneous Revenue | 0.01 | 0.01 | — | —% |
| Grand Total | 10.94 | 10.94 | — | —% |

Expenditures - FY 2022-23 year-end expenditures are projected to come in a \$10.94 million, which is at budget.

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

| Department | FY 2022-23 Adopted Budget | FY 2022-23 Year-End Estimate | Projected Year-End \$ (Over) / Under Adopted Budget | Projected Year-End % (Over) / Under Adopted Budget |
|---|---------------------------|------------------------------|---|--|
| Oakland Parks and Recreation Department | 10.90 | 10.90 | — | —% |
| Non Departmental and Port | 0.05 | 0.05 | — | —% |
| Grand Total | 10.94 | 10.94 | — | —% |

Fund Balance - FY 2022-23 revenue is projected to end the year at \$10.94 million. Expenditures are projected to end the year at \$10.94 million. The adopted budget assumes a budgeted contribution to fund balance in the amount of \$0.05 million. Carryforwards from FY2021-22 to FY2022-23 have been authorized in the amount of \$0.24 million. As a result, the fund balance in the OPRCA Self Sustaining Revolving Fund (1820) is projected to increase from \$3.64 million in FY 2021-22 to \$3.45 million in FY 2022-23.

Table 24: FY 2022-23 OPRCA Self Sustaining Revolving Fund Year-End Available Fund Balance (\$ In Millions)

| OPRCA SELF SUSTAINING REVOLVING FUND (1820) | FY 2022-23 Q1 Year-End Estimate |
|---|------------------------------------|
| Beginning Fund Balance - Unaudited | 3.64 |
| Revenue | 10.94 |
| Expenditures | 10.94 |
| Estimated Current Year Surplus/(Shortfall) | 0.00 |
| Subtotal Fund Balance | 3.64 |
| Use of Fund Balance in FY 2022-23 | |
| Budgeted Transfer from Fund Balance | |
| Budgeted Contribution to Fund Balance | 0.05 |
| FY 2021-22 to FY 2022-23 Carryforward | 0.24 |
| Estimated Ending Fund Balance | 3.45 |

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 - FY 2022-23 year-end revenues are projected to come in at \$24.95 million, which is at budget. The Adopted Budget assumes a \$8.42 million transfer from fund balance to balance expenditures.

Table 25: FY 2022-23 Affordable Housing Fund (1870) Revenues (\$ in millions)

| Revenue Category | FY 2022-23 Adjusted Budget | FY 2022-23 Q4 Unaudited Year End Totals | Year-End \$ Over/(Under) Adjusted Budget | Year-End % Over/(Under) Adjusted Budget |
|-----------------------------|----------------------------------|---|---|--|
| Property Tax | 13.31 | 13.31 | 0.00 | 0.0% |
| Service Charges | 3.22 | 3.22 | 0.00 | 0.0% |
| Subtotal | 16.53 | 16.53 | 0.00 | 0.0% |
| Transfers from Fund Balance | 8.42 | 8.42 | 0.00 | 0.0% |
| Grand Total | 24.95 | 24.95 | 0.00 | 0.0% |

Expenditures - FY 2022-23 year-end expenditures are projected to come in at \$24.95 million, which is at budget.

Table 26: FY 2022-23 Affordable Housing Fund (1870) Expenditures (\$ in millions)

| Department | FY 2022-23 Adopted Budget | FY 2022-23 Year-End Estimate | Projected Year-End \$ (Over) / Under Adopted Budget | Projected Year-End % (Over) / Under Adopted Budget |
|--|---------------------------|------------------------------|---|--|
| City Administrator | 0.24 | 0.24 | — | —% |
| City Attorney | 0.20 | 0.20 | — | —% |
| Human Resources Management Department | 0.14 | 0.14 | — | —% |
| Finance Department | 0.42 | 0.42 | — | —% |
| Planning and Building | 0.10 | 0.10 | — | —% |
| Housing and Community Development Department | 23.86 | 23.86 | 0.00 | —% |
| Grand Total | 24.95 | 24.95 | — | —% |

Fund Balance - FY 2022-23 revenue is projected to end the year at \$24.95 million. Expenditures are projected to end the year at \$24.95 million. The adopted budget assumes the use of fund balance to balance expenditures in the amount of \$8.42 million. Carryforwards from FY2021-22 to FY2022-23 have been authorized in the amount of \$41.85 million. As a result, the fund balance in the Affordable Housing Trust Fund (1870) is projected to decrease from \$50.28 million in FY 2021-22 to \$— million in FY 2022-23.

Table 27: FY 2022-23 Affordable Housing Trust Fund Balance (\$ in millions)

| AFFORDABLE HOUSING TRUST FUND (1870) | FY 2022-23 Q1 Year-End Estimate |
|--|---------------------------------|
| Beginning Fund Balance - Unaudited | 50.28 |
| Revenue | 24.95 |
| Expenditures | 24.95 |
| Estimated Current Year Surplus/(Shortfall) | — |
| Subtotal Fund Balance | 50.28 |
| Use of Fund Balance in FY 2022-23 | |
| Budgeted Transfer from Fund Balance | 8.42 |
| Budgeted Contribution to Fund Balance | — |
| FY 2021-22 to FY 2022-23 Carryforward | 41.85 |
| Estimated Ending Fund Balance | — |

Measure BB & Measure F Funds (2215, 2216, 2217, 2218, 2219, 2220)

Measure B, BB, and F Funds are administered by the Alameda County Transportation Commission (Alameda CTC) which manages the following two 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 - FY 2022-23 year-end revenues are projected to come in at \$53.04 million, which is at budget. The Adopted Budget assumes a \$19.80 million transfer from fund balance to balance expenditures.

Table 28: FY 2022-23 Measure B, BB & F Fund Revenues (\$ in millions)

| Revenue Category | FY 2022-23 Adopted Budget | FY 2022-23 Year-End Estimate | Projected Year-End \$ Over / (Under) Adopted Budget | Projected Year-End % Over / (Under) Adopted Budget |
|-----------------------------|---------------------------|------------------------------|---|--|
| Sales Tax | 31.31 | 31.31 | — | —% |
| Grants & Subsidies | 1.81 | 1.81 | — | —% |
| Service Charges | 0.12 | 0.12 | — | —% |
| Subtotal | 33.24 | 33.24 | — | —% |
| Transfers from Fund Balance | 19.80 | 19.80 | — | —% |
| Grand Total | 53.04 | 53.04 | — | —% |

Expenditures - FY 2022-23 year-end expenditures are projected to come in at \$53.04 million, which is at budget.

Table 29: FY 2022-23 Measure B/BB/F Funds Expenditures (\$ in millions)

| Department | FY 2022-23 Adopted Budget | FY 2022-23 Year-End Estimate | Projected Year-End \$ (Over) / Under Adopted Budget | Projected Year-End % (Over) / Under Adopted Budget |
|------------------------------|---------------------------|------------------------------|---|--|
| Mayor | 0.23 | 0.23 | — | —% |
| City Administrator | 0.34 | 0.34 | — | —% |
| City Attorney | 0.05 | 0.05 | — | —% |
| Finance Department | 0.10 | 0.10 | — | —% |
| Oakland Public Works | 1.13 | 1.13 | — | —% |
| Department of Transportation | 31.35 | 31.35 | — | —% |
| Human Services Department | 3.45 | 3.45 | — | —% |
| Non-Departmental and Port | 0.09 | 0.09 | — | —% |
| Capital Improvement Projects | 16.31 | 16.31 | — | —% |
| Total Expenditures | 53.04 | 53.04 | — | —% |

Fund Balance - FY 2022-23 revenue is projected to end the year at \$53.04 million. Expenditures are projected to end the year at \$53.04 million. The adopted budget assumes the use of fund balance, to balance expenditures, in the amount of \$19.80 million. Inversely, there is a budgeted contribution to fund balance in the amount of \$0.26 million. Carry forwards from FY2021-22 to FY2022-23 have been authorized in the amount of \$18.19 million. As a result, the fund balance in the Measure B/BB and Measure F Funds (2215, 2217, 2218, 2219, 2220) is projected to decrease from \$40.06 million in FY 2021-22 to \$2.33 million in FY 2022-23.

Table 30: FY 2022-23 Measure B/BB/F Funds Year-End Available Fund Balance (\$ in millions)

| Measure B/BB/F Funds (2216, 2217, 2218, 2219, 2220) | FY 2022-23 Q1 Year-End Estimate |
|---|---------------------------------|
| Beginning Fund Balance - Unaudited | 40.06 |
| Revenue | 53.04 |
| Expenditures | 53.04 |
| Estimated Current Year Surplus/(Shortfall) | — |
| Subtotal Fund Balance | 40.06 |
| Use of Fund Balance in FY 2022-23 | |
| Budgeted Transfer from Fund Balance | 19.80 |
| Budgeted Contribution to Fund Balance | 0.26 |
| FY 2021-22 to FY 2022-23 Carryforward | 18.19 |
| Estimated Ending Fund Balance | 2.33 |

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 - FY 2022-23 year-end revenues are projected to come in at \$27.80 million, which is at budget. The Adopted Budget assumes a \$5.21 million transfer from fund balance to balance expenditures.

Table 31: FY 2022-23 State Transportation Gas Tax Fund Revenues (\$ in millions)

| Revenue Category | FY 2022-23 Adopted Budget | FY 2022-23 Year-End Estimate | Projected Year-End \$ Over / (Under) Adopted Budget | Projected Year-End % Over / (Under) Adopted Budget |
|-----------------------------|---------------------------|------------------------------|---|--|
| Gas Tax | 22.44 | 22.44 | — | —% |
| Transfers from Fund Balance | 5.21 | 5.21 | — | —% |
| Grants & Subsidies | 0.14 | 0.14 | — | —% |
| Service Charges | 0.01 | 0.01 | — | —% |
| Miscellaneous Revenue | — | — | — | —% |
| Grand Total | 27.80 | 27.80 | — | —% |

Expenditures - FY 2022-23 year-end expenditures are projected to come in at \$27.80 million, which is at budget.

Table 32: FY 2022-23 State Transportation Funds Gas Tax Expenditures (\$ in millions)

| Department | FY 2022-23 Adopted Budget | FY 2022-23 Year-End Estimate | Projected Year-End \$ (Over) / Under Adopted Budget | Projected Year-End % (Over) / Under Adopted Budget |
|------------------------------|---------------------------|------------------------------|---|--|
| City Administrator | 0.16 | 0.16 | — | — |
| Finance Department | 0.08 | 0.08 | — | — |
| Department of Transportation | 26.50 | 26.50 | — | — |
| Non Departmental and Port | 0.04 | 0.04 | — | — |
| Capital Improvement Projects | 1.01 | 1.01 | — | — |
| Grand Total | 27.80 | 27.80 | — | — |

Fund Balance - FY 2022-23 revenue is projected to end the year at \$27.80 million. Expenditures are projected to end the year at \$27.80 million. The adopted budget assumes the use of fund balance, to balance expenditures in the amount of \$5.21 million and a contribution to fund balance in the amount of \$0.04 million. Carry forwards from FY2021-22 to FY2022-23 have been authorized in the amount of \$2.59 million. As a result, the fund balance in the State Transportation Gas Tax Funds (2230, 2232) is projected to decrease from \$8.27 million in FY 2021-22 to \$0.51 million in FY 2022-23.

Table 33: FY 2022-23 State Transportation Funds Year-End Available Fund Balance (\$ in millions)

| STATE TRANSPORTATION FUNDS - GAS TAX (2230, 2232) | FY 2022-23 Q1 Year-End Estimate |
|---|------------------------------------|
| Beginning Fund Balance - Unaudited | 8.27 |
| Revenue | 27.80 |
| Expenditures | 27.80 |
| Estimated Current Year Surplus/(Shortfall) | 0.00 |
| Subtotal Fund Balance | 8.27 |
| Use of Fund Balance in FY 2022-23 | |
| Budgeted Transfer from Fund Balance | 5.21 |
| Budgeted Fund Balance Repayment | 0.04 |
| FY 2021-22 to FY 2022-23 Carryforward | 2.59 |
| Estimated Ending Fund Balance | 0.51 |

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 - FY 2022-23 Measure Q year-end revenues are projected to come in at \$28.46 million, which is at budget.

Table 34: FY 2022-23 Preservation, Litter Reduction, Homelessness Support Act Fund Revenues (\$ in millions)

| Revenue Category | FY 2022-23 Adopted Budget | FY 2022-23 Year-End Estimate | Projected Year- End \$ Over / (Under) Adopted Budget | Projected Year- End % Over / (Under) Adopted Budget |
|--------------------|---------------------------------|------------------------------------|---|--|
| Local Tax | 28.99 | 28.46 | (0.53) | (1.8)% |
| Grand Total | 28.99 | 28.99 | (0.53) | (1.8)% |

Expenditures - FY 2022-23 year-end expenditures are projected to come in at \$28.99 million which is at budget.

Table 35: FY 2022-23 Measure Q - OPR Preservation, Litter Reduction, Homelessness Support Act Expenditures (\$ in millions)

| Department | FY 2022-23 Adopted Budget | FY 2022-23 Year-End Estimate | Projected Year-End \$ (Over) / Under Adopted Budget | Projected Year-End % (Over) / Under Adopted Budget |
|---------------------------------|---------------------------|------------------------------|---|--|
| City Administrator | 1.64 | 1.64 | — | —% |
| Finance Department | 0.08 | 0.08 | — | —% |
| Oakland Public Works Department | 20.27 | 20.27 | — | —% |
| Human Services Department | 6.55 | 6.55 | — | —% |
| Non-Departmental | 0.44 | 0.44 | — | —% |
| Total Expenditures | 28.99 | 28.99 | — | —% |

Fund Balance - FY 2022-23 revenue is projected to end the year at \$28.99 million. Expenditures are projected to end the year at \$28.99 million. Carry forwards from FY2021-22 to FY2022-23 have been authorized in the amount of \$15.41 million. As a result, the fund balance in the Measure Q Fund (2244) is projected to decrease from \$16.64 million in FY2021-22 to \$1.23 million in FY 2022-23.

Table 36: FY 2022-23 Measure Q Year-End Fund Balance (\$ in millions)

| MEASURE Q (2244) | FY 2022-23 Q1 Year-End Estimate |
|--|---------------------------------|
| Beginning Fund Balance - Unaudited | 16.64 |
| Revenue | 28.99 |
| Expenditures | 28.99 |
| Estimated Current Year Surplus/(Shortfall) | — |
| Subtotal Fund Balance | 16.64 |
| Use of Fund Balance in FY 2022-23 | |
| Budgeted Transfer from Fund Balance | |
| Budgeted Fund Balance Repayment | — |
| FY 2021-22 to FY 2022-23 Carryforward | 15.41 |
| Estimated Ending Fund Balance | 1.23 |

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. The measure 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. The Measure 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 - FY 2022-23 year-end revenues are projected to come in at \$29.14 million, which is \$0.06 million below the Adopted Budget.

Table 37: 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 Year-End Estimate | Projected Year-End \$ Over / (Under) Adopted Budget | Projected Year-End % Over / (Under) Adopted Budget |
|--------------------|---------------------------|------------------------------|---|--|
| Local Tax | 19.60 | 19.54 | (0.06) | (0.2)% |
| Parking Tax | 9.60 | 9.60 | — | —% |
| Grand Total | 29.20 | 29.14 | (0.06) | (0.2)% |

Expenditures - FY 2022-23 year-end expenditures are projected to come in at \$29.20 million, which is at budget.

Table 38: FY 2022-23 Measure Z Fund Expenditures (\$ in millions)

| Department | FY 2022-23 Adopted Budget | FY 2022-23 Year-End Estimate | Projected Year-End \$ (Over) / Under Adopted Budget | Projected Year-End % (Over) / Under Adopted Budget |
|-----------------------------------|---------------------------|------------------------------|---|--|
| City Administrator | 0.74 | 0.74 | — | —% |
| Finance Department | 0.33 | 0.33 | — | —% |
| Police Department | 15.63 | 15.63 | — | —% |
| Fire Department | 2.00 | 2.00 | — | —% |
| Department of Violence Prevention | 10.50 | 10.50 | — | —% |
| Grand Total | 29.20 | 29.20 | — | —% |

Fund Balance - FY 2022-23 revenue is projected to end the year at \$29.14 million. Expenditures are projected to end the year at \$29.20 million. Carry forwards from FY2021-22 to FY2022-23 have been authorized in the amount of \$7.30 million. As a result, the fund balance in the Measure Z Fund (2252) is projected to decrease from \$7.61 million in FY 2021-22 to \$0.24 million in FY 2022-23.

Table 39: FY 2022-23 Measure Z Year-End Fund Balance (\$ in millions)

| MEASURE Z (2252) | FY 2022-23 Q1 Year-End Estimate |
|--|------------------------------------|
| Beginning Fund Balance - Unaudited | 7.61 |
| Revenue | 29.14 |
| Expenditures | 29.20 |
| Estimated Current Year Surplus/(Shortfall) | (0.06) |
| Subtotal Fund Balance | 7.55 |
| Use of Fund Balance in FY 2022-23 | |
| Budgeted Transfer from Fund Balance | 0.00 |
| Budgeted Fund Balance Repayment | 0.00 |
| FY 2021-22 to FY 2022-23 Carryforward | 7.30 |
| Estimated Ending Fund Balance | 0.24 |

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 - FY 2022-23 Vacant Property Tax year-end revenues are projected to come in at \$5.38 million, which is at budget.

Table 40: FY 2022-23 Vacant Property Tax Fund Revenues (\$ in millions)

| Revenue Category | FY 2022-23 Adopted Budget | FY 2022-23 Year-End Estimate | Projected Year- End \$ Over / (Under) Adopted Budget | Projected Year- End % Over / (Under) Adopted Budget |
|--------------------|---------------------------------|------------------------------------|---|--|
| Local Tax | 5.38 | 5.38 | — | —% |
| Grand Total | 5.38 | 5.38 | — | —% |

Expenditures - FY 2022-23 year-end expenditures are projected to come in at \$5.38 million which is at budget.

Table 41: FY 2022-23 Vacant Property Tax Fund Expenditures (\$ in millions)

| Department | FY 2022-23 Adopted Budget | FY 2022-23 Year-End Estimate | Projected Year-End \$ (Over) / Under Adopted Budget | Projected Year-End % (Over) / Under Adopted Budget |
|---------------------------|---------------------------|------------------------------|---|--|
| Finance Department | 0.77 | 0.77 | — | —% |
| Oakland Public Works | 4.41 | 4.41 | — | —% |
| Human Services Department | 0.21 | 0.21 | — | —% |
| Total Expenditures | 5.38 | 5.38 | — | —% |

Fund Balance - FY 2022-23 revenue is projected to end the year at \$5.38 million. Expenditures are projected to end the year at \$5.38 million. Carry forwards from FY2021-22 to FY2022-23 have been authorized in the amount of \$1.51 million. As a result, the fund balance in the Vacant Property Tax Fund (2270) is projected to decrease from \$1.10 million in FY2021-22 to negative \$0.41 million in FY 2022-23.

Table 42: FY 2022-23 Vacant Property Tax Fund Year-End Available Fund Balance (\$ in millions)

| VACANT PROPERTY TAX ACT FUND (2270) | FY 2022-23 Q1 Year-End Estimate |
|--|---------------------------------|
| Beginning Fund Balance - Unaudited | 1.10 |
| Revenue | 5.38 |
| Expenditures | 5.38 |
| Estimated Current Year Surplus/(Shortfall) | — |
| Subtotal Fund Balance | 1.10 |
| Use of Fund Balance in FY 2022-23 | |
| Budgeted Transfer from Fund Balance | |
| Budgeted Fund Balance Repayment | — |
| FY 2021-22 to FY 2022-23 Carryforward | 1.51 |
| Estimated Ending Fund Balance | (0.41) |

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 - FY 2022-23 LLAD year-end revenues are projected to come in at \$19.44 million, which is at budget.

Table 43: FY 2022-23 Landscaping and Lighting Assessment District (LLAD) Fund Revenues (\$ in millions)

| Revenue Category | FY 2022-23 Adjusted Budget | FY 2022-23 Q4 Unaudited Year End Totals | Year-End \$ Over/(Under) Adjusted Budget | Year-End % Over/(Under) Adjusted Budget |
|--------------------|----------------------------|---|--|---|
| Local Tax | 19.16 | 19.16 | 0.00 | 0.0% |
| Service Charges | 0.21 | 0.21 | 0.00 | 0.0% |
| Licenses & Permits | 0.08 | 0.08 | 0.00 | 0.0% |
| Grand Total | 19.44 | 19.44 | 0.00 | 0.0% |

Expenditures - FY 2022-23 year-end expenditures are projected to come in at \$19.44 million, which is at budget.

Table 44: FY 2022-23 Landscaping and Lighting Assessment District (LLAD) Fund Expenditures (\$ in millions)

| Department | FY 2022-23 Adopted Budget | FY 2022-23 Year-End Estimate | Projected Year-End \$ (Over) / Under Adopted Budget | Projected Year-End % (Over) / Under Adopted Budget |
|---|---------------------------|------------------------------|---|--|
| Finance Department | 0.02 | 0.02 | — | — |
| Oakland Public Works Department | 7.71 | 7.71 | — | — |
| Department of Transportation | 2.70 | 2.70 | — | — |
| Oakland Parks and Recreation Department | 3.97 | 3.97 | — | — |
| Non-Departmental and Port | 5.04 | 5.04 | — | — |
| Total Expenditures | 19.44 | 19.44 | — | — |

Fund Balance - FY 2022-23 revenue is projected to end the year at \$19.44 million. Expenditures are projected to end the year at \$19.44 million. The adopted budget assumes contribution to fund balance in the amount of \$0.01 million. Carry forwards from FY2021-22 to FY2022-23 have been authorized in the amount of \$0.68 million. As a result, the fund balance in the Landscaping & Lighting Assessment District Fund (2310) is projected to decrease from \$0.19 million in FY 2021-22 to negative \$0.48 million in FY 2022-23.

Table 45: FY 2022-23 Landscaping and Lighting Assessment District (LLAD) Fund Balance (\$ in millions)

| LANDSCAPING & LIGHTING ASSESSMENT DISTRICT FUND (2310) | FY 2022-23 Q1 Year-End Estimate |
|--|------------------------------------|
| Beginning Fund Balance - Unaudited | 0.19 |
| Revenue | 19.44 |
| Expenditures | 19.44 |
| Estimated Current Year Surplus/(Shortfall) | — |
| Subtotal Fund Balance | 0.19 |
| Use of Fund Balance in FY 2022-23 | |
| Budgeted Transfer from Fund Balance | |
| Budgeted Fund Balance Repayment | 0.01 |
| FY 2021-22 to FY 2022-23 Carryforward | 0.68 |
| Estimated Ending Fund Balance | (0.48) |

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 \$8.10 million.

Table 46: Historical Revenue for Fund 2415

| Fiscal Year | Budgeted Revenue | Actual Revenue |
|-------------|------------------|----------------|
| FY 2021-22 | 53.70 | 63.98 |
| 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 - FY 2022-23 year-end revenues are projected to come in at \$92.21 million, which is at budget. The Adopted Budget assumes a \$39.97 million transfer from fund balance to balance expenditures.

Table 47: FY 2022-23 Development Service Fund Revenues (\$ in millions)

| Revenue Category | FY 2022-23 Adjusted Budget | FY 2022-23 Q4 Unaudited Year End Totals | Year-End \$ Ove/(Under) Adjusted Budget | Year-End % Over/(Under) Adjusted Budget |
|-----------------------------|----------------------------|---|---|---|
| Service Charges | 30.05 | 30.05 | 0.00 | 0.0% |
| Licenses & Permits | 21.34 | 21.34 | 0.00 | 0.0% |
| Fines & Penalties | 0.62 | 0.62 | 0.00 | 0.0% |
| Miscellaneous Revenue | 0.23 | 0.23 | 0.00 | 0.0% |
| Subtotal | 52.24 | 52.24 | 0.00 | 0.0% |
| Transfers from Fund Balance | 39.97 | 39.97 | 0.00 | 0.0% |
| Grand Total | 92.21 | 92.21 | 0.00 | 0.0% |

Expenditures - FY 2022-23 year-end expenditures are projected to come in at \$92.21 million, which is at budget.

Table 48: FY 2022-23 Development Service Fund Expenditures (\$ in millions)

| Department | FY 2022-23 Adopted Budget | FY 2022-23 Year-End Estimate | Projected Year-End \$ (Over) / Under Adopted Budget | Projected Year-End % (Over) / Under Adopted Budget |
|---|---------------------------|------------------------------|---|--|
| Mayor | 0.35 | 0.35 | — | —% |
| City Administrator | 2.70 | 2.70 | — | —% |
| City Attorney | 3.40 | 3.40 | — | —% |
| Human Resources Management Department | 1.13 | 1.13 | — | —% |
| City Auditor | 0.04 | 0.04 | — | —% |
| Finance Department | 1.64 | 1.64 | — | —% |
| Fire Department | 11.14 | 11.14 | — | —% |
| Oakland Public Works Department | 1.62 | 1.62 | — | —% |
| Department of Transportation | 15.70 | 15.70 | — | —% |
| Information Technology Department | 1.94 | 1.94 | — | —% |
| Planning and Building Department | 45.17 | 45.17 | — | —% |
| Economic and Workforce Development Department | 0.75 | 0.75 | — | —% |
| Non-Departmental and Port | 6.62 | 6.62 | — | —% |
| Total Expenditures | 92.21 | 92.21 | — | —% |

Fund Balance - The large fund balance, \$136.70 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.

FY 2022-23 revenue is projected to end the year at \$92.21 million. Expenditures are projected to end the year at \$92.21 million. The Adopted Budget assumes the use of fund balance to balance expenditures in the amount of \$39.97 million and a contribution to fund balance in the amount of \$0.16 million. Carry forwards from FY2021-22 to FY2022-23 have been authorized in the amount of \$51.99 million. As a result, the fund balance in the Development Service Fund (2415) is projected to decrease from \$136.70 million in FY 2021-22 to \$44.91 million in FY 2022-23.

Table 49: FY 2022-23 Development Service Fund Year-End Available Fund Balance (\$ in millions)

| DEVELOPMENT SERVICE FUND (2415) | FY 2022-23 Q1 Year-End Estimate |
|--|------------------------------------|
| Beginning Fund Balance - Unaudited | 136.70 |
| Revenue | 92.21 |
| Expenditures | 92.21 |
| Estimated Current Year Surplus/(Shortfall) | 0.00 |
| Subtotal Fund Balance | 136.70 |
| Use of Fund Balance in FY 2022-23 | |
| Budgeted Transfer from Fund Balance | 39.97 |
| Budgeted Fund Balance Repayment | 0.16 |
| FY 2021-22 to FY 2022-23 Carryforward | 51.99 |
| Estimated Ending Fund Balance | 44.91 |

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 - FY 2022-23 Transient Occupancy Tax year-end revenues are projected to come in at \$6.54 million, which is at budget.

Table 50: FY 2022-23 Transient Occupancy Tax (Measure C) Fund Revenues (\$ in millions)

| Revenue Category | FY 2022-23 Adopted Budget | FY 2022-23 Year-End Estimate | Projected Year- End \$ Over / (Under) Adopted Budget | Projected Year- End % Over / (Under) Adopted Budget |
|-------------------------|---------------------------------|------------------------------------|---|--|
| Transient Occupancy Tax | 6.54 | 6.54 | — | —% |
| Grand Total | 6.54 | 6.54 | — | —% |

Expenditures - FY 2022-23 year-end expenditures are projected to come in at \$6.54 million, which is at budget.

Table 51: FY 2022-23 Measure C Expenditures (\$ in millions)

| Department | FY 2022-23 Adopted Budget | FY 2022-23 Year-End Estimate | Projected Year-End \$ (Over) / Under Adopted Budget | Projected Year-End % (Over) / Under Adopted Budget |
|---|---------------------------|------------------------------|---|--|
| Economic and Workforce Development Department | 0.82 | 0.82 | — | —% |
| Non Departmental and Port | 5.72 | 5.72 | — | —% |
| Total Expenditures | 6.54 | 6.54 | — | —% |

Fund Balance - FY 2022-23 revenue is projected to end the year at \$6.54 million. Expenditures are projected to end the year at \$6.54 million. Carry forwards from FY2021-22 to FY2022-23 have been authorized in the amount of \$0.82 million. As a result, the fund balance in the Measure C Fund (2419) is projected to decrease from \$0.99 million in FY2021-22 to \$0.16 million in FY 2022-23.

Table 52: FY 2022-23 Measure C Fund Year-End Available Fund Balance (\$ in millions)

| MEASURE C - TRANSIENT OCCUPANCY TAX FUND (2419) | FY 2022-23 Q1 Year-End Estimate |
|---|---------------------------------|
| Beginning Fund Balance - Unaudited | 0.99 |
| Revenue | 6.54 |
| Expenditures | 6.54 |
| Estimated Current Year Surplus/(Shortfall) | 0.00 |
| Subtotal Fund Balance | 0.99 |
| Use of Fund Balance in FY 2022-23 | |
| Budgeted Transfer from Fund Balance | 0.00 |
| Budgeted Fund Balance Repayment | 0.00 |
| FY 2021-22 to FY 2022-23 Carryforward | 0.82 |
| Estimated Ending Fund Balance | 0.16 |

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 - FY 2022-23 year-end revenues are projected to come in at \$2.32 million, which is at budget. The budget assumes a transfer out of the GPF in the amount of \$0.66 million to be used as a negative fund balance repayment.

Table 53: FY 2022-23 Reproduction Fund Revenues (\$ in millions)

| Revenue Category | FY 2022-23 Adopted Budget | FY 2022-23 Year-End Estimate | Projected Year-End \$ Over / (Under) Adopted Budget | Projected Year-End % Over / (Under) Adopted Budget |
|------------------------|---------------------------|------------------------------|---|--|
| Internal Service Funds | 1.67 | 1.67 | — | — % |
| Interfund Transfers | 0.66 | 0.66 | — | — % |
| Grand Total | 2.32 | 2.32 | — | — % |

Expenditures - FY 2022-23 expenditures are projected to end the year at \$2.32 million, which is at budget.

Table 54: FY 2022-23 Reproduction Fund Expenditures (\$ in millions)

| Department | FY 2022-23 Adopted Budget | FY 2022-23 Year-End Estimate | Projected Year-End \$ (Over) / Under Adopted Budget | Projected Year-End % (Over) / Under Adopted Budget |
|-----------------------------------|---------------------------|------------------------------|---|--|
| Information Technology Department | 1.36 | 1.36 | — | — % |
| Non Departmental and Port | 0.96 | 0.96 | — | — % |
| Total Expenditures | 2.32 | 2.32 | — | — % |

Fund Balance - FY 2022-23 revenue is projected to end the year at \$2.32 million. Expenditures are projected to end the year at \$2.32 million. The adjusted budget includes a budgeted transfer to fund balance in the amount of \$0.96 million. Carry forwards from FY2021-22 to FY2022-23 have been authorized in the amount of \$0.04 million. As a result, the fund balance in the Reproduction Fund (4300) is projected to increase from a negative \$0.69 million in FY 2021-22 to \$0.24 million in FY 2022-23.

Table 55: FY 2022-23 Reproduction Fund Year-End Available Fund Balance (\$ in millions)

| REPRODUCTION FUND (4300) | FY 2022-23 Q1 Year-End Estimate |
|--|--|
| Beginning Fund Balance - Unaudited | (0.69) |
| Revenue | 2.32 |
| Expenditures | 2.32 |
| Estimated Current Year Surplus/(Shortfall) | — |
| Subtotal Fund Balance | (0.69) |
| Use of Fund Balance in FY 2022-23 | |
| Budgeted Transfer from Fund Balance | |
| Budgeted Fund Balance Repayment | 0.96 |
| FY 2021-22 to FY 2022-23 Carryforward | 0.04 |
| Estimated Ending Fund Balance | 0.24 |

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 - FY 2022-23 year-end revenues are projected to come in at \$44.91 million, which is at budget. The Adopted Budget assumes a \$2.49 million transfer from fund balance to balance expenditures.

Table 56: FY 2022-23 City Facilities Revenues (\$ in millions)

| Revenue Category | FY 2022-223 Adjusted Budget | FY 2022-23 Q4 Unaudited Year End Totals | Year-End \$ Over/(Under) Adjusted Budget | Year-End % Over/(Under) Adjusted Budget |
|-----------------------------|--|--|---|--|
| Internal Service Funds | 41.87 | 41.87 | 0.00 | 0.0% |
| Service Charges | 0.55 | 0.55 | 0.00 | 0.0% |
| Subtotal | 42.42 | 42.42 | 0.00 | 0.0% |
| Transfers from Fund Balance | 2.49 | 2.49 | 0.00 | 0.0% |
| Grand Total | 44.91 | 44.91 | 0.00 | 8.9% |

Expenditures - FY 2022-23 expenditures are projected to end the year at \$44.91 million, which is at budget.

Table 57: FY 2022-23 City Facilities Expenditures (\$ in millions)

| Department | FY 2022-23 Adopted Budget | FY 2022-23 Year-End Estimate | Projected Year-End \$ (Over) / Under Adopted Budget | Projected Year-End % (Over) / Under Adopted Budget |
|---------------------------------------|---------------------------|------------------------------|---|--|
| City Administrator | 0.41 | 0.41 | — | —% |
| Human Resources Management Department | 0.02 | 0.02 | — | —% |
| Oakland Public Works Department | 43.32 | 43.32 | — | —% |
| Department of Transportation | — | — | — | NA |
| Human Services Department | 0.74 | 0.74 | — | —% |
| Non Departmental and Port | 0.42 | 0.42 | — | —% |
| Grand Total | 44.91 | 44.91 | — | —% |

Fund Balance - FY 2022-23 revenue is projected to end the year at \$44.91 million. Expenditures are projected to end the year at \$44.91 million. The adopted budget assumes the use of fund balance to balance expenditures in the amount of \$2.49 million. Inversely, there is a budgeted contribution to fund balance in the amount of \$0.11 million. Carry forwards from FY2021-22 to FY2022-23 have been authorized in the amount of \$3.43 million. As a result, the fund balance in the Facilities Fund (4400) is projected to decrease from \$2.46 million in FY 2021-22 to negative \$3.35 million in FY 2022-23.

Table 58: FY 2022-23 Facilities Fund Year-End Available Fund Balance (\$ in millions)

| FACILITIES FUND (4400) | FY 2022-23 Q1 Year-End Estimate |
|--|---------------------------------|
| Beginning Fund Balance - Unaudited | 2.46 |
| Revenue | 44.91 |
| Expenditures | 44.91 |
| Estimated Current Year Surplus/(Shortfall) | — |
| Subtotal Fund Balance | 2.46 |
| Use of Fund Balance in FY 2022-23 | |
| Budgeted Transfer from Fund Balance | 2.49 |
| Budgeted Fund Balance Repayment | 0.11 |
| FY 2021-22 to FY 2022-23 Carryforward | 3.43 |
| Estimated Ending Fund Balance | (3.35) |

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 year-end revenues are projected to come in at \$3.31 million, which is at budget. The budget assumes a transfer out of the GPF in the amount of \$2.02 million to be used as a negative fund balance repayment.

Table 59: FY 2022-23 Central Stores Revenues (\$ in millions)

| Revenue Category | FY 2022-23 Adopted Budget | FY 2022-23 Year-End Estimate | Projected Year-End \$ Over / (Under) Adopted Budget | Projected Year-End % Over / (Under) Adopted Budget |
|------------------------|---------------------------|------------------------------|---|--|
| Interfund Transfers | 2.02 | 2.02 | — | —% |
| Internal Service Funds | 1.30 | 1.30 | — | —% |
| Grand Total | 3.31 | 3.31 | — | —% |

Expenditures - FY 2022-23 expenditures are projected to end the year at \$3.31 million, which is at budget.

Table 60: FY 2022-23 Central Stores Expenditures (\$ in millions)

| Department | FY 2022-23 Adopted Budget | FY 2022-23 Year-End Estimate | Projected Year-End \$ (Over) / (Under) Adopted Budget | Projected Year-End % (Over) / (Under) Adopted Budget |
|---------------------------|---------------------------|------------------------------|---|--|
| Finance Department | 0.49 | 0.49 | — | —% |
| Non Departmental and Port | 2.83 | 2.83 | — | —% |
| Total Expenditures | 3.31 | 3.31 | — | —% |

Fund Balance - FY 2022-23 revenue is projected to end the year at \$3.31 million. Expenditures are projected to end the year at \$3.31 million. The adopted budget includes a budgeted transfer to fund balance in the amount of \$2.79 million. As a result, the fund balance in the Central Stores Fund (4500) is projected to increase from negative \$2.86 million in FY 2021-22 to negative \$0.07 million in FY 2022-23.

Table 61: FY 2022-23 Central Stores Fund Year-End Available Fund Balance (\$ in millions)

| CENTRAL STORES FUND (4500) | FY 2022-23 Q1 Year-End Estimate |
|--|------------------------------------|
| Beginning Fund Balance - Unaudited | (2.86) |
| Revenue | 3.31 |
| Expenditures | 3.31 |
| Estimated Current Year Surplus/(Shortfall) | — |
| Subtotal Fund Balance | (2.86) |
| Use of Fund Balance in FY 2022-23 | |
| Budgeted Transfer from Fund Balance | |
| Budgeted Fund Balance Repayment | 2.79 |
| FY 2021-22 to FY 2022-23 Carryforward | |
| Estimated Ending Fund Balance | (0.07) |

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: - FY 2022-23 year-end revenues are projected to come in at \$2.29 million, which is at budget. The budget assumes a \$0.31 million transfer from fund balance to balance expenditures as well as a transfer out of the GPF in the amount of \$0.19 million to be used as a negative fund balance repayment.

Table 62: FY 2022-23 Purchasing Fund Revenues (\$ in millions)

| Revenue Category | FY 2022-23 Adopted Budget | FY 2022-23 Year-End Estimate | Projected Year- End \$ Over / (Under) Adopted Budget | Projected Year- End % Over / (Under) Adopted Budget |
|-----------------------------|---------------------------------|------------------------------------|---|--|
| Internal Service Funds | 1.79 | 1.79 | — | —% |
| Transfers from Fund Balance | 0.31 | 0.31 | — | —% |
| Interfund Transfers | 0.19 | 0.19 | — | —% |
| Grand Total | 2.29 | 2.29 | — | —% |

Expenditures - FY 2022-23 expenditures are projected to end the year at \$2.29 million, which is at budget.

Table 63: FY 2022-23 Purchasing Fund Expenditures (\$ in millions)

| Department | FY 2022-23 Adopted Budget | FY 2022-23 Year-End Estimate | Projected Year-End \$ (Over) / Under Adopted Budget | Projected Year-End % (Over) / Under Adopted Budget |
|---------------------------|---------------------------|------------------------------|---|--|
| Finance Department | 2.10 | 2.10 | — | —% |
| Non Departmental and Port | 0.19 | 0.19 | 0.00 | —% |
| Total Expenditures | 2.29 | 2.29 | — | —% |

Fund Balance - FY 2022-23 revenue is projected to end the year at \$2.29 million. Expenditures are projected to end the year at \$2.29 million. The adjusted budget assumes the use of fund balance to balance expenditures in the amount of \$0.31 million. Inversely, there is a budgeted contribution to fund balance in the amount of \$0.19 million. Carry forwards from FY2021-22 to FY2022-23 have been authorized in the amount of \$0.03 million. As a result, the fund balance in the Purchasing Fund (4550) is projected to decrease from negative \$0.20 million in FY 2021-22 to negative \$0.35 million in FY 2022-23.

Table 64: FY 2022-23 Purchasing Fund Year-End Available Fund Balance (\$ in millions)

| PURCHASING FUND (4550) | FY 2022-23 Q1 Year-End Estimate |
|--|---------------------------------|
| Beginning Fund Balance - Unaudited | (0.20) |
| Revenue | 2.29 |
| Expenditures | 2.29 |
| Estimated Current Year Surplus/(Shortfall) | — |
| Subtotal Fund Balance | (0.20) |
| Use of Fund Balance in FY 2022-23 | |
| Budgeted Transfer from Fund Balance | 0.31 |
| Budgeted Fund Balance Repayment | 0.19 |
| FY 2021-22 to FY 2022-23 Carryforward | 0.03 |
| Estimated Ending Fund Balance | (0.35) |

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 - FY 2022-23 year-end revenues are projected to come in at \$21.18 million, which is at budget. The budget assumes a transfer out of the GPF in the amount of \$3.50 million to be used as a negative fund balance repayment.

Table 65: FY 2022-23 Information Technology Fund Revenues (\$ in millions)

| Revenue Category | FY 2022-23 Adopted Budget | FY 2022-23 Year-End Estimate | Projected Year-End \$ Over / (Under) Adopted Budget | Projected Year-End % Over / (Under) Adopted Budget |
|------------------------|---------------------------|------------------------------|---|--|
| Internal Service Funds | 17.68 | 17.68 | — | —% |
| Interfund Transfers | 3.50 | 3.50 | — | —% |
| Grand Total | 21.18 | 21.18 | — | —% |

Expenditures - FY 2022-23 expenditures are projected to end the year at \$21.18 million, which is at budget.

Table 66: FY 2022-23 Information Technology Fund Expenditures (\$ in millions)

| Department | FY 2022-23 Adopted Budget | FY 2022-23 Year-End Estimate | Projected Year-End \$ (Over) / Under Adopted Budget | Projected Year-End % (Over) /Under Adopted Budget |
|---------------------------------------|---------------------------|------------------------------|---|---|
| City Administrator | 0.63 | 0.63 | — | —% |
| Human Resources Management Department | 0.23 | 0.23 | 0.00 | —% |
| Finance Department | 2.06 | 2.06 | 0.00 | —% |
| Fire Department | 0.42 | 0.42 | 0.00 | —% |
| Information Technology Department | 11.08 | 11.08 | 0.00 | —% |
| Race and Equity Department | 0.00 | 0.00 | 0.00 | NA |
| Non Departmental and Port | 6.76 | 6.76 | 0.00 | —% |
| Total Expenditures | 21.18 | 21.18 | — | —% |

Fund Balance - FY 2022-23 revenue is projected to end the year at \$21.18 million. Expenditures are projected to end the year at \$21.18 million. The adjusted budget assumes a budgeted contribution to fund balance in the amount of \$4.32 million. Carry forwards from FY2021-22 to FY2022-23 have been authorized in the amount of \$11.03 million. As a result, the negative fund balance in the Purchasing Fund (4550) is projected to decrease from \$7.57 million in FY 2020-21 to \$0.87 million in FY 2022-23.

Table 67: FY 2022-23 Information Technology Fund Year-End Available Fund Balance (\$ in millions)

| INFORMATION TECHNOLOGY FUND (4600) | FY 2022-23 Q1 Year-End Estimate |
|--|--|
| Beginning Fund Balance - Unaudited | 7.57 |
| Revenue | 21.18 |
| Expenditures | 21.18 |
| Estimated Current Year Surplus/(Shortfall) | — |
| Subtotal Fund Balance | 7.57 |
| Use of Fund Balance in FY 2022-23 | |
| Budgeted Transfer from Fund Balance | |
| Budgeted Fund Balance Repayment | 4.32 |
| FY 2021-22 to FY 2022-23 Carryforward | 11.03 |
| Estimated Ending Fund Balance | 0.87 |

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 - FY 2022-23 Measure KK revenues are projected to come in at \$120.39 million which is at budget.

Table 68: FY 2022-23 Measure KK Revenues (\$ in millions)

| Revenue Category | FY 2022-23 Adopted Budget | FY 2022-23 Year-End Estimate | Projected Year- End \$ Over / (Under) Adopted Budget | Projected Year- End % Over / (Under) Adopted Budget |
|-------------------------|--|---|---|--|
| Miscellaneous Revenue | 120.39 | 120.39 | — | — % |
| Grand Total | 120.39 | 120.39 | — | — % |

Expenditures - FY 2022-23 expenditures are projected to end the year at \$120.39 million which is at budget.

Table 69: FY 2022-23 Measure KK Expenditures (\$ in millions)

| Department | FY 2022-23 Adopted Budget | FY 2022-23 Year-End Estimate | Projected Year- End \$ (Over) / Under Adopted Budget | Projected Year- End % (Over) / Under Adopted Budget |
|------------------------------|--|---|---|--|
| Capital Improvement Projects | 120.39 | 120.39 | — | — % |
| Total Expenditures | 120.39 | 120.39 | — | — % |

*The adjusted budget includes Council Budget Amendments and Carryforwards

Fund Balance - FY 2022-23 revenue is projected to end the year at \$120.39 million. Expenditures are projected to end the year at \$120.39 million. Carry forwards from FY2021-22 to FY2022-23 have been authorized in the amount of \$126.13 million. As a result, the fund balance in the Measure KK Funds (5330, 5331, 5332, 5333, 5335) is projected to decrease from \$249.52 million in FY2021-22 to \$123.39 million in FY2022-23

Table 70: FY 2022-23 Measure KK Funds Year-End Available Fund Balance (\$ in millions)

| MEASURE KK FUNDS (5331, 5332, 5333, 5335) | FY 2022-23 Q1 Year-End Estimate |
|---|--|
| Beginning Fund Balance - Unaudited | 249.52 |
| Revenue | 120.39 |
| Expenditures | 120.39 |
| Estimated Current Year Surplus/(Shortfall) | — |
| Subtotal Fund Balance | 249.52 |
| Use of Fund Balance in FY 2022-23 | |
| Budgeted Transfer from Fund Balance | — |
| Budgeted Fund Balance Repayment | — |
| FY 2021-22 to FY 2022-23 Carryforward | 126.13 |
| Estimated Ending Fund Balance | 123.39 |

ALL OTHER FUNDS – FUND BALANCE SUMMARY

Table 71: FY 2021-22 All Other General Funds Year-End Available Fund Balances (\$ in millions)

| Fund Description | Unaudited Ending Fund Balance P12-22 | FY22-23 Year End Rev Projections | FY22-23 Year End Exp Projections | FY 22-23 (USE OF)/ REPAY FB | APPROVED CF to FY22-23 | FY22-23 Year End Avail Fund Balance (Unaudited) |
|---|--------------------------------------|----------------------------------|----------------------------------|-----------------------------|------------------------|---|
| 1011 - General Purpose Emergency Reserve | 54.73 | 10.80 | 10.80 | 10.80 | — | 65.52 |
| 1020 - Vital Services Stabilization F | 2.84 | 7.69 | 7.69 | .69 | — | 10.52 |
| 1030 - Measure HH (SSBDT) | 9.33 | 8.08 | 8.08 | (1.16) | 7.48 | 0.69 |
| 1100 - Self Insurance Liability* | (1.60) | 63.90 | 63.90 | 17.27 | 0.57 | 15.09 |
| 1150 - Worker's Compensation Insurance Claims | — | — | — | — | 0.07 | (0.07) |
| 1200 - Pension Override Tax Revenue | 247.73 | 118.08 | 118.08 | 7.62 | — | 255.35 |
| 1600 - Underground District Revolving* | (0.74) | 0.19 | 0.19 | 0.19 | — | (0.56) |
| 1610 - Successor Redevelopment Agency | 0.39 | 1.19 | 1.19 | — | 0.02 | 0.36 |
| 1700 - Mandatory Refuse Program | 2.50 | 2.65 | 2.65 | (0.24) | — | 2.26 |
| 1710 - Recycling Program | 3.63 | 6.49 | 6.49 | (0.04) | 0.90 | 2.68 |
| 1720 - Comprehensive Clean-up | 3.70 | 27.77 | 27.77 | (3.58) | 0.27 | (0.15) |
| 1750 - Multipurpose Reserve* | (3.37) | 10.96 | 10.96 | 1.00 | 0.67 | (3.03) |
| 1760 - Telecommunications Reserve | (0.78) | 1.58 | 1.58 | — | (0.02) | (0.76) |
| 1770 - Telecommunications Land Use | 0.79 | 0.89 | 0.89 | (0.03) | — | 0.75 |
| 1780 - Kid's First Oakland Children's | 9.13 | 21.32 | 21.32 | — | 7.83 | 1.30 |
| 1820 - OPRCA Self Sustaining Revolving | 3.64 | 10.94 | 10.9 | 0.05 | 0.24 | 3.45 |
| 1870 - Affordable Housing Trust Fund | 50.28 | 24.95 | 24.95 | (8.42) | 41.85 | — |
| 1882 - Multi Service Center/Rent | (0.06) | 0.11 | 0.11 | — | 0.03 | (0.09) |
| 1884 - 2006 Housing Bond Proceeds | 8.61 | — | — | — | 1.18 | 7.43 |
| 1885 - 2011A-T Subordinated Housing | 29.40 | 0.75 | 0.75 | — | 5.71 | 23.68 |

* Fund is in negative fund repayment plan

Table 72: All Other Special Revenue Funds (\$ in millions)

| Fund Description | Unaudited Ending Fund Balance P12-22 | FY22-23 Year End Rev Projections | FY22-23 Year End Exp Projections | FY 22-23 (USE OF)/ REPAY FB | APPROVED CF to FY22-23 | FY22-23 Year End Avail Fund Balance (Unaudited) |
|---|--------------------------------------|----------------------------------|----------------------------------|-----------------------------|------------------------|---|
| 2063 - FEMA Declarations* | (2.91) | 0.43 | 0.43 | 0.43 | (0.72) | (1.77) |
| 2071 - CARES Act Relief Fund | (1.91) | — | — | — | 3.97 | (5.88) |
| 2072 - American Rescue Act Plan | 0.50 | 68.00 | 68.00 | — | 0.49 | 0.01 |
| 2102 - Department of Agriculture | (0.21) | 0.68 | 0.68 | — | 0.29 | (0.50) |
| 2103 - HUD-ESG/SHP/HOPWA | (8.78) | 13.76 | 13.76 | — | 16.11 | (24.89) |
| 2108 - HUD-CDBG | (9.11) | 8.60 | 8.60 | — | 7.02 | (16.13) |
| 2109 - HUD-Home | 2.22 | 3.12 | 3.12 | — | 21.79 | (19.58) |
| 2113 - Department of Justice - COPS Hiring* | (1.25) | 0.27 | 0.27 | 0.27 | (0.96) | (0.02) |
| 2120 - Federal Action Agency | 0.14 | 0.48 | 0.48 | — | 0.27 | (0.13) |
| 2123 - US Dept of Homeland Security | (0.02) | — | — | — | 6.00 | (6.03) |
| 2124 - Federal Emergency Management Agency* | (2.21) | 2.78 | 2.78 | 0.28 | 5.25 | (7.17) |
| 2125 - Environmental Protection Agency | 2.46 | — | — | — | 1.48 | 0.97 |
| 2128 - Department of Health and Human Services | 0.74 | 27.64 | 27.64 | — | 9.86 | (9.12) |
| 2129 - Trade Corridor Improvement Fund | 1.44 | — | — | — | 1.23 | 0.21 |
| 2138 - California Department of Education | 2.16 | 3.02 | 3.02 | — | — | 2.16 |
| 2139 - California Department of Conservation | (3.74) | — | — | — | 17.78 | (21.53) |
| 2140 - California Department of Transportation | 0.07 | — | — | — | 9.47 | (9.41) |
| 2144 - California Housing and Community Development | 0.01 | 19.46 | 19.46 | — | 5.82 | (5.81) |
| 2148 - California Library Services | 0.53 | 0.18 | 0.18 | — | 0.34 | 0.19 |
| 2152 - California Board of Correction | (3.27) | 4.41 | 4.41 | 0.45 | 2.32 | (5.14) |

* Fund is in negative fund repayment plan

| Fund Description | Unaudited Ending Fund Balance P12-22 | FY22-23 Year End Rev Projections | FY22-23 Year End Exp Projections | FY 22-23 (USE OF)/ REPAY FB | APPROVED CF to FY22-23 | FY22-23 Year End Avail Fund Balance (Unaudited) |
|--|--------------------------------------|----------------------------------|----------------------------------|-----------------------------|------------------------|---|
| 2159 - State of California Other | 30.84 | 43.64 | 43.64 | — | 54.89 | (24.06) |
| 2160 - County of Alameda: Grants | 1.51 | 0.59 | 0.59 | — | 1.50 | — |
| 2163 - Metro Transportation Com: Prog | (0.20) | — | — | — | — | (0.20) |
| 2166 - Bay Area Air Quality Management District | (0.16) | — | — | — | 0.86 | (1.02) |
| 2172 - Alameda County: Vehicle Abatement Authority | (0.16) | 0.57 | 0.57 | 0.17 | 0.02 | (0.01) |
| 2190 - Private Grants | 0.04 | 0.05 | 0.05 | — | 0.38 | (0.34) |
| 2195 - Workforce Investment Act | 1.32 | 3.30 | 3.30 | — | 3.93 | (2.62) |
| 2211 - Measure B: Local Streets & Roads | 16.62 | — | — | — | 11.84 | 4.78 |
| 2212 - Measure B: Bicycle/Pedestrian | 2.02 | — | — | — | 0.82 | 1.20 |
| 2213 - Measure B: Paratransit – ACTC | 1.21 | — | — | — | 0.95 | 0.26 |
| 2214 - ACTC Reimbursable Grants | (1.69) | — | — | — | 17.74 | (19.43) |
| 2215 - Measure F - Vehicle Registration | 2.50 | 2.63 | 2.63 | (0.82) | 0.65 | 1.03 |
| 2216 - Measure BB - Alameda County Tr | 0.01 | — | — | — | — | 0.01 |
| 2217 - Measure BB - OAB Roadway Infra | (0.09) | — | — | — | (1.39) | 1.29 |
| 2218 - Measure BB - Local Streets and | 13.01 | 41.49 | 41.49 | (15.55) | 2.40 | (4.95) |
| 2219 - Measure BB - Bike and Pedestrian | 2.56 | 5.47 | 5.47 | (2.84) | 1.33 | (1.61) |
| 2220 - Measure BB - Paratransit | 2.22 | 3.45 | 3.62 | (0.51) | 1.59 | (0.05) |
| 2230 - State Gas Tax | 3.89 | 15.37 | 15.37 | (2.67) | 1.23 | (0.01) |
| 2232 - Gas Tax RMRA | 4.38 | 12.43 | 12.43 | (2.50) | 1.36 | 0.52 |
| 2241 - Measure Q-Library Services Ret | 8.60 | 20.44 | 20.44 | (0.75) | 0.19 | 7.66 |
| 2243 - Measure D - Parcel Tax to Main | 8.98 | 15.17 | 15.17 | (0.85) | 0.69 | 7.45 |
| 2244 - Measure Q - Parks & Recreation | 16.64 | 28.99 | 28.99 | — | 15.41 | 1.23 |
| 2250 - Measure N: Fund | 1.09 | 2.19 | 2.19 | (0.26) | 0.11 | 0.72 |
| 2251 - Measure Y: Public Safety Act 2 | (0.02) | — | — | — | — | (0.02) |
| 2252 - Measure Z - Violence Prevention | 7.61 | 29.20 | 29.20 | — | 7.30 | 0.31 |

* Fund is in negative fund repayment plan

| Fund Description | Unaudited Ending Fund Balance P12-22 | FY22-23 Year End Rev Projections | FY22-23 Year End Exp Projections | FY 22-23 (USE OF)/ REPAY FB | APPROVED CF to FY22-23 | FY22-23 Year End Avail Fund Balance (Unaudited) |
|--|--------------------------------------|----------------------------------|----------------------------------|-----------------------------|------------------------|---|
| 2270 - Vacant Property Tax Act Fund | 1.10 | 5.38 | 5.38 | — | 1.51 | (0.41) |
| 2310 - Lighting and Landscape Assessment District* | 0.19 | 19.44 | 19.44 | 0.01 | 0.68 | (0.48) |
| 2320 - Fire Suppression Assessment Di | 0.03 | — | — | — | 0.03 | — |
| 2330 - Werner Court Vegetation Mgmt D | 0.05 | — | — | — | — | 0.05 |
| 2331 - Wood Street Community Faciliti | 0.56 | 0.09 | 0.09 | — | 0.10 | 0.47 |
| 2332 - Gateway Industrial Park | 0.54 | 0.97 | 0.97 | — | 0.29 | 0.25 |
| 2333 - Brooklyn Basin Public Services | (0.01) | 0.50 | 0.50 | — | 0.02 | (0.03) |
| 2411 - False Alarm Reduction Program* | (2.81) | 2.26 | 2.26 | 0.46 | 0.06 | (2.41) |
| 2412 - Measure M - Alameda County: Em | 0.74 | 2.94 | 2.94 | (0.51) | 0.04 | 0.19 |
| 2413 - Rent Adjustment Program Fund | 2.89 | 11.95 | 11.95 | (2.48) | 2.94 | (2.53) |
| 2415 - Development Service Fund | 136.70 | 92.21 | 92.72 | (40.31) | 51.99 | 43.90 |
| 2416 - Traffic Safety Fund* | 0.13 | 1.09 | 1.09 | 0.10 | 0.01 | 0.22 |
| 2417 - Excess Litter Fee Fund | 1.83 | 0.45 | 0.45 | — | 0.41 | 1.41 |
| 2419 - Measure C: Transient Occupancy | 0.99 | 6.54 | 6.54 | — | 0.82 | 0.16 |
| 2420 - Transportation Impact Fee | 8.37 | 1.61 | 1.61 | — | 5.28 | 3.09 |
| 2421 - Capital Improvements Impact Fe | 4.53 | 0.02 | 0.02 | — | 3.73 | 0.80 |
| 2611 - HUD-CDBG (ARRA) | 4.80 | — | — | — | — | 4.80 |
| 2826 - Mortgage Revenue | 2.03 | 0.09 | 0.09 | — | 0.14 | 1.90 |
| 2990 - Public Works Grants* | (1.04) | 0.54 | 0.54 | 0.26 | 0.06 | (0.85) |
| 2992 - Parks and Recreation Grants* | (1.56) | 0.46 | 0.46 | 0.46 | — | (1.10) |
| 2995 - Police Grants | 0.32 | — | — | — | 0.01 | 0.31 |
| 2996 - Parks and Recreation Grants 20 | 0.09 | 0.02 | 0.02 | — | 0.02 | 0.08 |
| 2999 - Miscellaneous Grants | 10.91 | 1.02 | 1.02 | (0.26) | 9.78 | 0.87 |

* Fund is in negative fund repayment plan

Table 73: All Other Enterprise Funds (\$ in millions)

| Fund Description | Unaudited Ending Fund Balance P12-22 | FY22-23 Year End Rev Projections | FY22-23 Year End Exp Projections | FY 22-23 (USE OF)/ REPAY FB | APPROVED CF to FY22-23 | FY22-23 Year End Avail Fund Balance (Unaudited) |
|---------------------------|--------------------------------------|----------------------------------|----------------------------------|-----------------------------|------------------------|---|
| 3100 - Sewer Service Fund | 98.28 | 74.03 | 74.03 | (4.94) | 78.31 | 15.03 |
| 3200 - Golf Course | 1.34 | 0.61 | 0.61 | — | 0.01 | 1.32 |

Table 74: All Other Internal Service Funds (\$ in millions)**

| Fund Description | Unaudited Ending Fund Balance P12-22 | FY22-23 Year End Rev Projections | FY22-23 Year End Exp Projections | FY 22-23 (USE OF)/ REPAY FB | APPROVED CF to FY22-23 | FY22-23 Year End Avail Fund Balance (Unaudited) |
|---------------------------------------|--------------------------------------|----------------------------------|----------------------------------|-----------------------------|------------------------|---|
| 4100 - Equipment | 25.86 | 45.97 | 45.97 | (10.43) | 9.74 | 5.69 |
| 4200 - Radio / Telecommunications* | 7.99 | 10.09 | 10.09 | (2.86) | 2.03 | 3.10 |
| 4210 - Telephone Equipment and Softwa | (0.01) | 0.93 | 0.93 | (0.13) | 0.89 | (1.04) |
| 4300 - Reproduction | (0.69) | 2.32 | 2.32 | 0.96 | 0.04 | 0.24 |
| 4400 - City Facilities | 2.46 | 44.91 | 44.91 | (2.38) | 3.43 | (3.35) |
| 4450 - City Facilities Energy Conserv | 0.20 | 0.51 | 0.51 | (0.51) | — | (0.32) |
| 4500 - Central Stores* | (2.86) | 3.31 | 3.31 | 2.79 | — | (0.08) |
| 4550 - Purchasing* | (0.20) | 2.29 | 2.29 | (0.12) | 0.03 | (0.35) |
| 4600 - Information | 7.57 | 21.18 | 21.18 | 4.32 | 11.03 | 0.87 |

* Fund is in negative fund repayment plan

** FY 2021-22 Beginning Cash Balance is used for Internal Service Funds.

Table 75: All Other Capital Project Funds (\$ in millions)

| Fund Description | Unaudited Ending Fund Balance P12-22 | FY22-23 Year End Rev Projections | FY22-23 Year End Exp Projections | FY 22-23 (USE OF)/ REPAY FB | APPROVED CF to FY22-23 | FY22-23 Year End Avail Fund Balance (Unaudited) |
|--|--------------------------------------|----------------------------------|----------------------------------|-----------------------------|------------------------|---|
| 5012 - JPFA Admin Building: Series 19* | (1.05) | 0.31 | 0.31 | 0.31 | — | (0.74) |
| 5130 - Rockridge: Library Assessment | 1.13 | — | — | — | 1.13 | — |
| 5321 - Measure DD: 2009B Clean Water. | 0.40 | — | — | — | 0.79 | (0.40) |
| 5322 - Measure DD: 2017C Clean Water. | 12.33 | — | — | — | 11.70 | 0.63 |

| Fund Description | Unaudited Ending Fund Balance P12-22 | FY22-23 Year End Rev Projections | FY22-23 Year End Exp Projections | FY 22-23 (USE OF)/ REPAY FB | APPROVED CF to FY22-23 | FY22-23 Year End Avail Fund Balance (Unaudited) |
|---|--------------------------------------|----------------------------------|----------------------------------|-----------------------------|------------------------|---|
| 5330 - Measure KK: Infrastructure and | 7.08 | — | — | — | 5.21 | 1.87 |
| 5331 - Measure KK: Affordable Housing | 11.54 | — | — | — | 9.33 | 2.21 |
| 5332 - Measure KK: Infrastructure Series 2020B-1 (Tax Exempt) | 24.50 | — | — | — | 25.73 | (1.23) |
| 5333 - Measure KK: Affordable Housing 2020 | 15.10 | — | — | — | 15.09 | 0.01 |
| 5335 - 5335 - Measure KK: Infrastructure 2022 | 177.63 | 120.39 | 120.39 | — | 70.77 | 106.85 |
| 5336 - Measure KK: Infrastructure Series 2022C-2 (Taxable) | 13.68 | — | — | — | — | 13.68 |
| 5500 - Municipal Capital Improvement* | (4.13) | 1.03 | 1.03 | 1.03 | — | (3.10) |
| 5505 - Municipal Capital Improvement: | 2.49 | 0.21 | 0.21 | — | 1.39 | 1.10 |
| 5510 - Capital Reserves* | (0.88) | 3.30 | 3.30 | 1.01 | — | 0.12 |
| 5610 - Central District Projects | 17.45 | 4.73 | 4.73 | (4.53) | 8.06 | 4.86 |
| 5613 - Central District: TA Bonds Se | 3.18 | — | — | — | 4.29 | (1.11) |
| 5614 - Central District: TA Bonds Se | 8.05 | 0.90 | 0.90 | — | 6.55 | 1.49 |
| 5638 - BMSP: TA Bond Series 2006C-T | 0.46 | 0.10 | 0.10 | (0.10) | 0.16 | 0.20 |
| 5643 - Central City East TA Bonds Ser | 19.44 | 0.61 | 0.61 | (0.61) | 6.62 | 12.20 |
| 5650 - Coliseum Projects | 5.27 | 0.11 | 0.11 | (0.01) | 3.77 | 1.49 |
| 5656 - Coliseum: TA Bonds Series 2006 | 46.86 | — | — | — | 7.46 | 39.40 |
| 5670 - Oakland Base Reuse Authority | (0.27) | — | — | — | 0.07 | (0.34) |
| 5671 - OBRA: Leasing & Utility | 52.52 | 1.47 | 1.47 | (0.37) | 3.47 | 48.68 |
| 5672 - Joint Army Base Infrastructure | 1.24 | — | — | — | (0.31) | 1.55 |
| 5999 - Miscellaneous Capital Projects* | (1.35) | 3.79 | 3.79 | 0.44 | 1.20 | (2.12) |

* Fund is in negative fund repayment plan

Table 76: All Other Debt Service Funds (\$ in millions)

| Fund Description | Unaudited Ending Fund Balance P12-22 | FY22-23 Year End Rev Projections | FY22-23 Year End Exp Projections | FY 22-23 (USE OF)/ REPAY FB | APPROVED CF to FY22-23 | FY22-23 Year End Avail Fund Balance (Unaudited) |
|---|--------------------------------------|----------------------------------|----------------------------------|-----------------------------|------------------------|---|
| 6013 - 2013 LED Streetlight Acquisiti | 0.23 | 1.50 | 1.50 | — | — | 0.23 |
| 6029 - Taxable Pension Obligation Bon | 7.16 | 17.90 | 17.90 | — | — | 7.16 |
| 6032 - Taxable Pension Obligation: Se | 0.31 | 53.14 | 53.14 | — | — | 0.31 |
| 6064 - GO Refunding Bonds, Series 201 | 4.39 | 13.71 | 13.71 | — | — | 4.38 |
| 6322 - Measure DD: 2017C Clean Water, | 0.77 | 1.45 | 1.45 | — | — | 0.77 |
| 6330 - Measure KK: 2017A-1 (TE) Infra | 1.55 | 2.25 | 2.25 | — | — | 1.55 |
| 6331 - Measure KK: 2017A-2 (Taxable) | 1.49 | 4.14 | 4.14 | — | — | 1.48 |
| 6332 - Measure KK: 2020B-1 GOB | 2.58 | 3.94 | 3.94 | | — | 2.58 |
| 6333 - Measure KK: 2020B-2 GOB | 1.91 | 4.96 | 4.96 | | — | 1.91 |
| 6334 - 2020 GOB Refunding | 1.70 | 5.81 | 5.81 | | — | 1.70 |
| 6335 - Measure KK: Infrastructure Series 2022C-1 GOB (Tax Exempt) | 16.27 | 19.95 | 19.95 | | — | 16.27 |
| 6336 - Measure KK: Infrastructure Series 2022C-2 GOB (Taxable) | 0.13 | — | — | | — | 0.13 |
| 6540 - Skyline Sewer District - Redem | 0.03 | 0.02 | 0.02 | (0.02) | 0.02 | (0.01) |
| 6557 - Piedmont Pines P1 2018 Reasses | 0.21 | 0.11 | 0.11 | — | 0.01 | 0.20 |
| 6587 - 2012 Refunding Reassessment Bo | 1.06 | 0.42 | 0.42 | — | 0.03 | 1.04 |
| 6613 - JPFA Lease Revenue Refunding B | (0.01) | 8.34 | 8.34 | — | — | (0.01) |

Table 77: All Other Fiduciary Funds/Trust & Agency Funds (\$ in millions)

| Fund Description | Unaudited Ending Fund Balance P12-22 | FY22-23 Year End Rev Projections | FY22-23 Year End Exp Projections | FY 22-23 (USE OF)/ REPAY FB | APPROVED CF to FY22-23 | FY22-23 Year End Avail Fund Balance (Unaudited) |
|--|--------------------------------------|----------------------------------|----------------------------------|-----------------------------|------------------------|---|
| 7100 - Police and Fire Retirement Sys | 453.04 | 3.58 | 3.58 | (3.58) | 0.02 | 449.44 |
| 7130 - Employee Deferred Compensation* | 0.01 | 0.20 | 0.20 | 0.16 | — | 0.16 |
| 7320 - Police and Fire Retirement Sys | 41.98 | 4.48 | 4.48 | — | — | 41.98 |
| 7540 - Oakland Public Library Trust | 0.94 | 0.10 | 0.10 | — | 0.60 | 0.34 |
| 7640 - Oakland Public Museum Trust | 0.76 | 0.01 | 0.01 | — | 0.72 | 0.05 |
| 7760 - Grant Clearing | (4.53) | 2.09 | 2.09 | 0.16 | 0.98 | (5.34) |
| 7999 - Miscellaneous Trusts | 2.41 | 0.26 | 0.26 | — | 1.31 | 1.09 |

* Fund is in negative fund repayment plan



**Attachment C
FY 2023-24 to
FY 2024-25**

**Revenue and
Expenditure (R&E)
Budget to Actual
Projections**

Attachment C: FY 2022-24 to 2024-25 Revenue and Expenditure (R&E) Preliminary Budget Projections

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The report has the following major sections:

1. FY 2023-24 to 2024-25 Revenue Projections by Category
2. FY 2023-24 to 2024-25 Revenue & Expenditures Budget Projections

BIENNIAL GPF REVENUE PRELIMINARY FORECAST

This section of the report provides a preliminary forecast for FY 2023-24 and FY 2024-25 city revenues. This is part of the staff's effort to inform stakeholders of potential slowdowns in revenue collections due to larger macroeconomic trends affecting current fiscal year revenues.

The biennial revenue forecast is based on current economic forecasts, and includes national economic forecasts published in September and October and the UCLA Anderson School's California-specific economic forecast from mid-September. Most economists now expect a recession in Calendar Year 2023, as the Federal Reserve continues to fight inflation by tightening monetary policy and raising interest rates. The State's Legislative Analyst's Office (LAO) recently released its fiscal outlook report for the State's 2023-24 upcoming budget cycle. The fiscal outlook projects a \$25 billion budget shortfall in the 2023-24 fiscal year due to rising inflation rates and constricted revenue projections, as well as anticipated deficits of \$17 billion and \$8 billion over the next two out years. A minor contraction in California's economy is expected over the next calendar year, with 30,000 jobs lost statewide between Q4 2022 and Q4 2023 (or about 0.1%). Due to inflation, nominal per capita incomes are expected to continue rising over this period. Inflation is expected to moderate from about 6% in 2022 to just over 3% in 2023. These economic conditions are, in turn, expected to result in slower growth for most of the City's revenue sources, including property taxes, parking and transient occupancy taxes. Business taxes are expected to increase as a result of the passage of Measure T.

The following two revenue sources may be affected to a much greater extent from these macroeconomic trends.

Business Tax

The updated Business License Tax (BLT) estimate for FY 2022-23 uses the new Measure T rates, passed by Oakland voters on November 8, 2022. These rates will go into effect for the current fiscal year and will be applied to business revenues earned during calendar year 2022. The Mid-Cycle revenue forecast, which was based on the prior BLT rates, estimated BLT revenues of \$111.9M for FY 2022-23. During 2022, asking rents have remained below pre-pandemic levels while commercial vacancy rates have remained high. As a result, estimated revenue from residential and commercial landlords is now expected to be substantially lower than anticipated at the time the Mid-Cycle forecast was developed in Spring 2022. Expectations for personal income and taxable sales growth have also declined since the Spring, as Oakland consumers face higher borrowing costs due to rising interest rates and increased spending on necessities due to high inflation. Because of Measure T, however, BLT revenues are expected to increase by about \$20 million in FY 2022-23, offsetting overall lower business revenues and the estimated losses from residential and commercial landlords to produce \$120.3 million in BLT revenues for the current fiscal year.

Real Estate Transfer Tax

The second largest revenue source for the General Purpose Fund, Since 2019 Oakland has had a progressive Real Estate Transfer Tax (RETT). The tax rates vary from 1.0% for property transfers valued up to \$300,000 up to 2.5% for properties valued above \$5 million. RETT revenues can be volatile, with large fluctuations based on a handful of high-value transfers. For example, in the last fiscal year (FY 2021-22), there were only four real estate transfers valued at more than \$50 million, yet these four transfers accounted for over \$13 million in RETT

revenues, or just over 10% of the RETT total. For the first quarter of the current fiscal year (July through September), both the number and value of transactions has decreased significantly. The first quarter saw fewer transactions and lower RETT revenues than any quarter in FY 2021-22. Compared to the first quarter of FY 2021-22, both the number of transactions and associated revenues decreased by over 30%. Higher interest rates and economic uncertainty are likely to result in continued softness in the real estate market through the remainder of FY 2022-23. This results in a revised estimate of \$102.2 million in RETT revenues for the current fiscal year, down \$10 million from the Mid-Cycle estimate of \$112.2 million. By FY 23-24, RETT revenues are expected to rebound somewhat as inflation is reduced along with interest rates.

Table 1: FY2021-22 Year-End Revenue Actuals through FY2024-25 Revenue Forecast for the General Purpose Fund

| General Purpose Fund Revenue Category | FY21-22 Year-End Actuals | FY22-23 Forecast | FY23-24 Forecast | FY24-25 Forecast |
|--|---------------------------------|-------------------------|-------------------------|-------------------------|
| Property Tax | 256.97 | 265.49 | 274.20 | 283.00 |
| Real Estate Transfer Tax | 138.40 | 89.76 | 115.20 | 117.00 |
| Business License Tax | 101.15 | 120.30 | 121.20 | 121.90 |
| Sales Tax | 63.78 | 62.74 | 65.50 | 66.60 |
| Utility Consumption Tax | 57.93 | 54.40 | 58.20 | 58.30 |
| Service Charges | 52.49 | 55.55 | 56.29 | 57.41 |
| Fines & Penalties | 20.28 | 19.00 | 19.10 | 19.40 |
| Transient Occupancy Tax | 16.66 | 23.99 | 22.40 | 24.50 |
| Parking Tax | 9.54 | 12.39 | 11.00 | 11.10 |
| Interfund Transfers | 3.01 | 70.91 | 0.00 | 0.00 |
| Grants & Subsidies | 1.85 | 0.00 | 0.00 | 0.00 |
| Licenses & Permits | 1.41 | 6.08 | 6.20 | 6.40 |
| Miscellaneous Revenue | 1.14 | 0.80 | 0.82 | 0.83 |
| Interest Income | 0.91 | 0.48 | 0.50 | 0.51 |
| Vehicle License Fee | 0.50 | 0 | 0 | 0 |
| TOTAL | 721.16 | 781.89 | 750.60 | 766.95 |

Table 2: FY2021-22 Year-End Revenue Actuals through FY2024-25 Revenue Forecast for All Funds

| All Funds Revenue Category | FY21-22 Year-End Actuals | FY22-23 Forecast | FY23-24 Forecast | FY24-25 Forecast |
|----------------------------|--------------------------|------------------|------------------|------------------|
| Local Tax | 290.08 | 328.84 | 329.90 | 330.90 |
| Property Tax | 268.65 | 277.60 | 289.10 | 297.90 |
| Miscellaneous Revenue | 228.11 | 0.58 | 121.79 | 124.22 |
| Service Charges | 225.00 | 224.79 | 220.05 | 224.45 |
| Real Estate Transfer Tax | 138.40 | 102.17 | 115.20 | 117.00 |
| Business License Tax | 101.15 | 120.34 | 121.20 | 121.90 |
| Sales Tax* | 95.01 | 97.60 | 98.30 | 100.00 |
| Utility Consumption Tax | 57.93 | 58.05 | 58.20 | 58.30 |
| Licenses & Permits | 32.81 | 27.57 | 28.20 | 28.80 |
| Fines & Penalties | 22.95 | 21.02 | 21.20 | 21.50 |
| Transient Occupancy Tax | 21.21 | 28.36 | 28.50 | 31.20 |
| Parking Tax | 18.10 | 19.33 | 19.40 | 19.70 |
| Gas Tax | 15.40 | 19.84 | 20.40 | 20.80 |
| Vehicle License Fee | 0.50 | 0.00 | — | — |
| Interest Income | (0.93) | 0.58 | 0.59 | 0.61 |
| TOTAL | 1,514.39 | 1,326.67 | 1,472.03 | 1,497.28 |

PRELIMINARY BIENNIAL OPERATING BUDGET DEFICITS

As the City looks ahead to the FY 2023-25 biennial budget process, baseline estimates indicate sizable budgetary deficits that will likely necessitate significant balancing actions by the Mayor and City Council in order to develop a balanced 2-year budget. In the General Purpose Fund (GPF), preliminary figures show approximately **-\$104 million** deficit per year, or **-\$208 million** over the FY 2023-25 biennium. For all funds, there is an estimated deficit of **-\$119 million** in FY 2023-24 and **-\$130 million** in FY 2024-25, for a total of **-\$250 million**. **Table 171** below lists preliminary FY 2023-25 surplus or deficit by fund.

The City's most recent Five Year FY2021-22 to FY2025-26 Financial Forecast also projected large operating shortfalls for the biennium but it assumed that with an improving post pandemic economy revenue growth would outpace expenditure growth, resulting in the initial FY2021-22 shortfall decreasing each year throughout the five year forecast period. The 5 Year Forecast projected FY2023-24 to have a \$64.40 million shortfall and FY2024-25 to have a \$49.00 million dollar shortfall in the GPF. **Table 170** below compares the current FY2023-25 Biennium Projections to those in the 5 Year Forecast.

Table 3 – Current Biennial Operating Budget Deficits Projections vs 5 Year Financial Forecast

| Fund | FY2023-24 Operating Shortfall – 5 Year Forecast | FY2023-24 Operating Shortfall – Q1 Forecast | FY2023-24 Variance | FY2024-25 Operating Shortfall – 5 Year Forecast | FY2024-25 Operating Shortfall – Q1 Forecast | FY2024-25 Variance |
|-----------------------------|---|---|--------------------|---|---|--------------------|
| General Purpose Fund (1010) | (64.40) | (105.79) | (51.39) | (49.00) | (102.50) | (53.50) |

One-time Funding Sources

Federal subsidies like the American Rescue Plan Act (ARPA) that provided the City with much needed fund allocations to replace revenue losses brought on by the effects of the pandemic, expires this fiscal year. In total, the City received \$188 million of ARPA dollars that helped to close budget deficits since FY 2021. This leaves the City facing significant structural imbalances in the GPF and other funds as the federal aid falls off beginning in FY 2023-24. The City's budget also employed the one-time use of available fund balance to preserve key City services. With the one-time infusion of federal aid, the City was able to rebuild fund balances in the GPF and other funds. In the FY 2022-23 Midcycle Adopted Budget, however, \$75.27 million in fund balance is used to balance the GPF, committing the full amount available. As noted in the FY 2023 Quarter 1 section of the report, the GPF fund balance is projected to end the current fiscal year at only \$0.37 million, leaving very little fund balance to help close any anticipated budget gaps in the FY 2023-25 budget.

Labor Increases

Forecasted deficits include ongoing expenditures for the labor agreements that were approved in the FY 2023-23 Midcycle budget. These costs include Cost of Living Adjustments (COLAs), position-specific equity adjustments, premiums and other items. Assuming current staffing, fringe benefit and vacancy rates, the impact to the FY 2023-25 budget is an increase to ongoing expenditures of \$77.6 million in the GPF and \$114 million across all funds.

Other Impacts

This forecast does not take into account new legal mandates due to ballot measures adopted in 2022 or the impacts of expiring measures during the biennial timeframe. It also does not account for changes in state and federal aid, grants, and passthroughs which might be affected by fiscal conditions and policy changes at those levels.

Table 4: FY2023-24 to FY2024-25 Biennial Projections for All Funds

| Fund Description | FY2023-24 Preliminary Baseline Revenue | FY2023-24 Preliminary Baseline Expenditure | FY 2023-24 Surplus / (Deficit) | FY 2024-25 Baseline Revenue | FY 2024-25 Baseline Expenditures | FY 2024-25 Surplus / (Deficit) | 2-Year Total Surplus / (Deficit) |
|--|---|---|---------------------------------------|------------------------------------|---|---------------------------------------|---|
| 1010 - General Purpose Fund | 750.60 | 856.39 | (105.79) | 766.95 | 869.45 | (102.50) | (208.29) |
| 1011 - General Purpose Emergency Reserve | — | — | — | — | — | — | — |
| 1020 - Vital Services Stabilization F | 2.24 | — | 2.24 | 2.24 | — | 2.24 | 4.49 |
| 1030 - Measure HH (SSBDT) | 6.93 | 5.10 | 1.83 | 6.93 | 5.18 | 1.75 | 3.58 |
| 1100 - Self Insurance Liability | 49.52 | 46.63 | 2.89 | 49.52 | 46.63 | 2.89 | 5.77 |
| 1150 - Worker's Compensation Insurance | — | (0.72) | 0.72 | — | (0.56) | 0.56 | 1.28 |
| 1200 - Pension Override Tax Revenue | 118.41 | 93.09 | 25.33 | 118.44 | 94.26 | 24.18 | 49.51 |
| 1600 - Underground District Revolving | 0.19 | — | 0.19 | 0.19 | — | 0.19 | 0.37 |
| 1610 - Successor Redevelopment Agency | 1.19 | 1.21 | (0.01) | 1.19 | 1.25 | (0.05) | (0.06) |
| 1700 - Mandatory Refuse Program | 2.41 | 2.68 | (0.27) | 2.41 | 2.77 | (0.36) | (0.63) |
| 1710 - Recycling Program | 6.45 | 5.81 | 0.64 | 6.45 | 5.99 | 0.45 | 1.09 |
| 1720 - Comprehensive Clean-up | 24.21 | 26.93 | (2.72) | 24.21 | 27.60 | (3.39) | (6.11) |
| 1750 - Multipurpose Reserve | 10.92 | 9.93 | 0.99 | 10.92 | 9.71 | 1.21 | 2.19 |
| 1760 - Telecommunications Reserve | 1.58 | 1.68 | (0.09) | 1.58 | 1.73 | (0.14) | (0.24) |
| 1770 - Telecommunications Land Use | 0.79 | 0.89 | (0.10) | 0.79 | 0.92 | (0.13) | (0.23) |
| 1780 - Kid's First Oakland Children's | 19.90 | 21.04 | (1.14) | 19.90 | 21.11 | (1.21) | (2.34) |

| Fund Description | FY2023-24 Preliminary Baseline Revenue | FY2023-24 Preliminary Baseline Expenditure | FY 2023-24 Surplus / (Deficit) | FY 2024-25 Baseline Revenue | FY 2024-25 Baseline Expenditures | FY 2024-25 Surplus / (Deficit) | 2-Year Total Surplus / (Deficit) |
|--|--|--|--------------------------------|-----------------------------|----------------------------------|--------------------------------|----------------------------------|
| 1820 - OPRCA Self Sustaining Revolving | 5.70 | 11.06 | (5.36) | 5.70 | 11.44 | (5.74) | (11.10) |
| 1870 - Affordable Housing Trust Fund | 13.31 | 8.70 | 4.61 | 13.31 | 8.95 | 4.36 | 8.97 |
| 1882 - Multi Service Center/Rent | 0.11 | 0.11 | — | 0.11 | 0.11 | — | — |
| 1884 - 2006 Housing Bond Proceeds | — | — | — | — | — | — | — |
| 1885 - 2011A-T Subordinated Housing | 0.75 | 0.76 | (0.01) | 0.75 | 0.78 | (0.04) | (0.04) |
| 2063 - FEMA Declarations | 0.43 | — | 0.43 | 0.43 | — | 0.43 | 0.85 |
| 2071 - CARES Act Relief Fund | — | — | — | — | — | — | — |
| 2072 - American Rescue Act Plan | — | — | — | — | — | — | — |
| 2102 - Department of Agriculture | 0.68 | 0.68 | — | 0.68 | 0.68 | — | — |
| 2103 - HUD-ESG/SHP/HOP WA | 4.76 | 4.76 | — | 4.76 | 4.77 | (0.01) | (0.02) |
| 2108 - HUD-CDBG | 0.90 | 8.19 | (7.29) | 0.90 | 8.35 | (7.46) | (14.75) |
| 2109 - HUD-Home | 3.12 | 3.13 | (0.01) | 3.12 | 3.15 | (0.03) | (0.04) |
| 2113 - Department of Justice - COPS | 0.27 | — | 0.27 | 0.27 | — | 0.27 | 0.54 |
| 2120 - Federal Action Agency | 0.46 | 0.48 | (0.02) | 0.46 | 0.49 | (0.03) | (0.05) |
| 2123 - US Dept of Homeland Security | — | 1.18 | (1.18) | — | 1.23 | (1.23) | (2.41) |
| 2124 - Federal Emergency Management A | 0.28 | 0.84 | (0.56) | 0.28 | 0.87 | (0.59) | (1.14) |
| 2125 - Environmental Protection Agency | — | — | — | — | — | — | — |

| Fund Description | FY2023-24 Preliminary Baseline Revenue | FY2023-24 Preliminary Baseline Expenditure | FY 2023-24 Surplus / (Deficit) | FY 2024-25 Baseline Revenue | FY 2024-25 Baseline Expenditures | FY 2024-25 Surplus / (Deficit) | 2-Year Total Surplus / (Deficit) |
|--|--|--|--------------------------------|-----------------------------|----------------------------------|--------------------------------|----------------------------------|
| 2128 - Department of Health and Human | 23.07 | 27.89 | (4.82) | 23.07 | 28.65 | (5.58) | (10.39) |
| 2129 - Trade Corridor Improvement Fund | — | — | — | — | — | — | — |
| 2138 - California Department of Educa | 3.02 | 3.04 | (0.02) | 3.02 | 3.11 | (0.09) | (0.12) |
| 2139 - California Department of Conse | — | 0.27 | (0.27) | — | 0.28 | (0.28) | (0.55) |
| 2140 - California Department of Trans | — | — | — | — | — | — | — |
| 2144 - California Housing and Communi | — | 0.32 | (0.32) | — | 0.34 | (0.34) | (0.66) |
| 2148 - California Library Services | — | — | — | — | — | — | — |
| 2152 - California Board of Correction | 4.41 | 4.25 | 0.15 | 4.41 | 4.27 | 0.13 | 0.29 |
| 2159 - State of California Other | 38.64 | 46.59 | (7.94) | 38.64 | 46.95 | (8.31) | (16.26) |
| 2160 - County of Alameda: Grants | 0.59 | 1.14 | (0.54) | 0.59 | 1.16 | (0.57) | (1.11) |
| 2163 - Metro Transportation Com: Prog | — | — | — | — | — | — | — |
| 2166 - Bay Area Air Quality Management | — | — | — | — | — | — | — |
| 2172 - Alameda County: Vehicle Abatem | 0.57 | 0.59 | (0.02) | 0.57 | 0.61 | (0.04) | (0.07) |
| 2190 - Private Grants | 0.03 | 0.03 | — | 0.03 | 0.03 | — | — |
| 2195 - Workforce Investment Act | 3.30 | 3.26 | 0.03 | 3.30 | 3.30 | — | 0.04 |
| 2211 - Measure B: Local Streets & Roa | (0.05) | — | (0.05) | (0.05) | — | (0.05) | (0.09) |
| 2212 - Measure B: Bicycle / Pedestrian | (0.22) | — | (0.22) | (0.22) | — | (0.22) | (0.44) |

| Fund Description | FY2023-24 Preliminary Baseline Revenue | FY2023-24 Preliminary Baseline Expenditure | FY 2023-24 Surplus / (Deficit) | FY 2024-25 Baseline Revenue | FY 2024-25 Baseline Expenditures | FY 2024-25 Surplus / (Deficit) | 2-Year Total Surplus / (Deficit) |
|--|--|--|--------------------------------|-----------------------------|----------------------------------|--------------------------------|----------------------------------|
| 2213 - Measure B: Paratransit - ACTC | 0.12 | — | 0.12 | 0.12 | — | 0.12 | 0.23 |
| 2214 - ACTC Reimbursable Grants | — | — | — | — | — | — | — |
| 2215 - Measure F - Vehicle Registrati | 1.81 | 1.84 | (0.03) | 1.81 | 1.89 | (0.08) | (0.11) |
| 2216 - Measure BB - Alameda County Tr | — | — | — | — | — | — | — |
| 2217 - Measure BB - OAB Roadway Infra | — | — | — | — | — | — | — |
| 2218 - Measure BB - Local Streets and | 27.08 | 24.63 | 2.45 | 27.57 | 25.47 | 2.10 | 4.55 |
| 2219 - Measure BB - Bike and Pedestri | 2.87 | 2.23 | 0.63 | 2.92 | 2.30 | 0.61 | 1.24 |
| 2220 - Measure BB - Paratransit | 2.95 | 3.28 | (0.33) | 3.01 | 3.33 | (0.31) | (0.65) |
| 2230 - State Gas Tax | 11.53 | 12.82 | (1.29) | 11.75 | 13.18 | (1.43) | (2.73) |
| 2232 - Gas Tax RMRA | 9.03 | 11.02 | (1.99) | 9.21 | 11.27 | (2.07) | (4.06) |
| 2241 - Measure Q-Library Services Ret | 18.78 | 19.98 | (1.20) | 18.78 | 20.59 | (1.81) | (3.01) |
| 2243 - Measure D - Parcel Tax to Main | 14.30 | 15.38 | (1.08) | 14.30 | 15.88 | (1.58) | (2.66) |
| 2244 - Measure Q - Parks & Recreation | 29.07 | 27.16 | 1.91 | 29.08 | 27.85 | 1.23 | 3.14 |
| 2250 - Measure N: Fund | 1.94 | 2.21 | (0.27) | 1.94 | 2.26 | (0.32) | (0.59) |
| 2251 - Measure Y: Public Safety Act 2 | — | — | — | — | — | — | — |
| 2252 - Measure Z - Violence Prevention | 28.06 | 31.65 | (3.60) | 28.26 | 32.28 | (4.02) | (7.61) |
| 2261 - Measure AA - Oversight | 2.62 | 2.62 | — | — | — | — | — |
| 2262 -Measure AA - Early Education | 23.25 | 23.18 | — | — | — | — | — |

| Fund Description | FY2023-24 Preliminary Baseline Revenue | FY2023-24 Preliminary Baseline Expenditure | FY 2023-24 Surplus / (Deficit) | FY 2024-25 Baseline Revenue | FY 2024-25 Baseline Expenditures | FY 2024-25 Surplus / (Deficit) | 2-Year Total Surplus / (Deficit) |
|--|--|--|--------------------------------|-----------------------------|----------------------------------|--------------------------------|----------------------------------|
| 2263 - Measure AA - Oakland Promise | 11.62 | 11.59 | — | — | — | — | — |
| 2270 - Vacant Property Tax Act Fund | 5.39 | 5.27 | 0.12 | 5.39 | 5.46 | (0.07) | 0.05 |
| 2310 - Lighting and Landscape Assessment | 19.50 | 19.61 | (0.12) | 19.50 | 19.69 | (0.19) | (0.31) |
| 2320 - Fire Suppression Assessment Di | — | — | — | — | — | — | — |
| 2330 - Werner Court Vegetation Mgmt D | — | — | — | — | — | — | — |
| 2331 - Wood Street Community Facilities | 0.09 | 0.09 | — | 0.09 | 0.09 | — | (0.01) |
| 2332 - Gateway Industrial Park | 0.96 | 0.99 | (0.02) | 0.96 | 1.00 | (0.03) | (0.06) |
| 2333 - Brooklyn Basin Public Services | 0.50 | 0.48 | 0.02 | 0.50 | 0.48 | 0.02 | 0.05 |
| 2411 - False Alarm Reduction Program | 2.26 | 2.09 | 0.16 | 2.26 | 2.16 | 0.10 | 0.26 |
| 2412 - Measure M - Alameda County: Em | 2.44 | 3.03 | (0.60) | 2.44 | 3.12 | (0.69) | (1.28) |
| 2413 - Rent Adjustment Program Fund | 9.47 | 12.13 | (2.65) | 9.47 | 12.52 | (3.05) | (5.70) |
| 2415 - Development Service Fund | 58.28 | 98.23 | (39.95) | 58.68 | 101.37 | (42.69) | (82.64) |
| 2416 - Traffic Safety Fund | 0.99 | 1.00 | (0.01) | 0.99 | 1.02 | (0.04) | (0.04) |
| 2417 - Excess Litter Fee Fund | 0.45 | 0.45 | — | 0.45 | 0.45 | — | — |
| 2419 - Measure C: Transient Occupancy | 6.10 | 6.54 | (0.44) | 6.70 | 6.55 | 0.15 | (0.29) |
| 2420 - Transportation Impact Fee | 1.59 | 1.59 | — | 1.59 | 1.59 | — | — |
| 2421 - Capital Improvements Impact Fee | — | — | — | — | — | — | — |

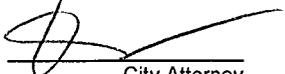
| Fund Description | FY2023-24 Preliminary Baseline Revenue | FY2023-24 Preliminary Baseline Expenditure | FY 2023-24 Surplus / (Deficit) | FY 2024-25 Baseline Revenue | FY 2024-25 Baseline Expenditures | FY 2024-25 Surplus / (Deficit) | 2-Year Total Surplus / (Deficit) |
|---|--|--|--------------------------------|-----------------------------|----------------------------------|--------------------------------|----------------------------------|
| 2611 - HUD-CDBG (ARRA) | — | — | — | — | — | — | — |
| 2826 - Mortgage Revenue | 0.09 | 0.09 | — | 0.09 | 0.09 | — | — |
| 2990 - Public Works Grants | 0.54 | 0.30 | 0.23 | 0.54 | 0.31 | 0.22 | 0.45 |
| 2992 - Parks and Recreation Grants | 0.46 | — | 0.46 | 0.46 | — | 0.46 | 0.93 |
| 2995 - Police Grants | — | — | — | — | — | — | — |
| 2996 - Parks and Recreation Grants 20 | 0.02 | 0.02 | — | 0.02 | 0.02 | — | — |
| 2999 - Miscellaneous Grants | 0.03 | 0.45 | (0.42) | 0.03 | 0.46 | (0.43) | (0.85) |
| 3100 - Sewer Service Fund | 67.98 | 52.34 | 15.65 | 67.98 | 53.41 | 14.58 | 30.23 |
| 3200 - Golf Course | 0.61 | 0.61 | — | 0.61 | 0.62 | (0.02) | (0.02) |
| 4100 - Equipment | 35.48 | 35.04 | 0.44 | 35.48 | 35.34 | 0.13 | 0.58 |
| 4200 - Radio / Telecommunications | 7.36 | 7.35 | 0.01 | 7.36 | 7.52 | (0.16) | (0.15) |
| 4210 - Telephone Equipment and Software | 0.83 | 0.95 | (0.12) | 0.83 | 0.96 | (0.14) | (0.26) |
| 4300 - Reproduction | 1.71 | 1.37 | 0.34 | 1.71 | 1.39 | 0.32 | 0.66 |
| 4400 - City Facilities | 42.70 | 43.15 | (0.45) | 42.70 | 44.09 | (1.40) | (1.84) |
| 4450 - City Facilities Energy Conserv | — | 0.52 | (0.52) | — | 0.53 | (0.53) | (1.04) |
| 4500 - Central Stores | 1.34 | 0.57 | 0.77 | 1.34 | 0.59 | 0.75 | 1.52 |
| 4550 - Purchasing | 1.92 | 2.20 | (0.28) | 1.92 | 2.28 | (0.36) | (0.64) |
| 4600 - Information Technology | 17.68 | 15.71 | 1.97 | 17.68 | 15.16 | 2.52 | 4.49 |
| 5012 - JPFA Admin Building: Series 19 | 0.31 | — | 0.31 | 0.31 | — | 0.31 | 0.61 |

| Fund Description | FY2023-24 Preliminary Baseline Revenue | FY2023-24 Preliminary Baseline Expenditure | FY 2023-24 Surplus / (Deficit) | FY 2024-25 Baseline Revenue | FY 2024-25 Baseline Expenditures | FY 2024-25 Surplus / (Deficit) | 2-Year Total Surplus / (Deficit) |
|---|--|--|--------------------------------|-----------------------------|----------------------------------|--------------------------------|----------------------------------|
| 5130 - Rockridge: Library Assessment | — | — | — | — | — | — | |
| 5321 - Measure DD: 2009B Clean Water, | — | — | — | — | — | — | — |
| 5322 - Measure DD: 2017C Clean Water, | — | 1.20 | (1.20) | — | 1.25 | (1.25) | (2.45) |
| 5330 - Measure KK: Infrastructure and | — | — | — | — | — | — | — |
| 5331 - Measure KK: Affordable Housing | — | — | — | — | — | — | — |
| 5332 - Measure KK: Infrastructure Series 2020B-1 (Tax Exempt) | — | — | — | — | — | — | — |
| 5333 - Measure KK: Affordable Housing 2020 | — | 1.28 | (1.28) | — | 1.33 | (1.33) | (2.61) |
| 5335 - 5335 - Measure KK: Infrastructure 2022 | — | — | — | — | — | — | — |
| 5500 - Municipal Capital Improvement | 1.03 | — | 1.03 | 1.03 | — | 1.03 | 2.06 |
| 5505 - Municipal Capital Improvement: | 0.21 | 0.22 | — | 0.21 | 0.22 | (0.01) | (0.01) |
| 5510 - Capital Reserves | 0.22 | — | 0.22 | 0.22 | — | 0.22 | 0.44 |
| 5610 - Central District Projects | 0.20 | 4.79 | (4.59) | 0.20 | 4.97 | (4.77) | (9.36) |
| 5613 - Central District: TA Bonds Se | — | — | — | — | — | — | — |
| 5614 - Central District: TA Bonds Se | 0.90 | 0.94 | (0.04) | 0.90 | 0.95 | (0.05) | (0.09) |
| 5638 - BMSF: TA Bond Series 2006C-T | — | 0.10 | (0.10) | — | 0.10 | (0.10) | (0.20) |

| Fund Description | FY2023-24 Preliminary Baseline Revenue | FY2023-24 Preliminary Baseline Expenditure | FY 2023-24 Surplus / (Deficit) | FY 2024-25 Baseline Revenue | FY 2024-25 Baseline Expenditures | FY 2024-25 Surplus / (Deficit) | 2-Year Total Surplus / (Deficit) |
|--|--|--|--------------------------------|-----------------------------|----------------------------------|--------------------------------|----------------------------------|
| 5643 - Central City East TA Bonds Ser | — | 0.46 | (0.46) | — | 0.48 | (0.8) | (0.94) |
| 5650 - Coliseum Projects | 0.10 | 0.13 | (0.03) | 0.10 | 0.13 | (0.03) | (0.06) |
| 5656 - Coliseum: TA Bonds Series 2006 | — | 0.70 | (0.70) | — | 0.72 | (0.72) | (1.42) |
| 5670 - Oakland Base Reuse Authority | — | — | — | — | — | — | — |
| 5671 - OBRA: Leasing & Utility | 1.03 | 1.31 | (0.28) | 1.03 | 1.35 | (0.31) | (0.59) |
| 5672 - Joint Army Base Infrastructure | — | — | — | — | — | — | — |
| 5999 - Miscellaneous Capital Projects | 3.20 | 2.98 | 0.22 | 3.20 | 3.03 | 0.16 | 0.38 |
| 6013 - 2013 LED Streetlight Acquisition | 1.47 | 1.47 | — | 1.44 | 1.44 | — | — |
| 6029 - Taxable Pension Obligation Bon | 53.27 | 53.28 | (0.01) | 54.08 | 54.09 | (0.01) | (0.01) |
| 6032 - Taxable Pension Obligation: Se | — | — | — | — | — | — | — |
| 6064 - GO Refunding Bonds, Series 201 | 5.55 | 5.51 | 0.04 | 5.56 | 5.52 | 0.04 | 0.08 |
| 6322 - Measure DD: 2017C Clean Water, | 1.46 | 1.46 | — | 1.46 | 1.46 | — | — |
| 6330 - Measure KK: 2017A-1 (TE) Infra | 2.25 | 2.25 | 0.01 | 2.25 | 2.25 | 0.01 | 0.01 |
| 6331 - Measure KK: 2017A-2 (Taxable) Infrastructure and Affordable Housing | 4.15 | 4.14 | 0.01 | 4.15 | 4.14 | 0.01 | 0.02 |
| 6332 - Measure KK: 2020B-1 GOB | 3.95 | 3.94 | | | | | |
| 6333 - Measure KK: 2020B-2 GOB | 4.98 | 4.97 | | | | | |

| Fund Description | FY2023-24 Preliminary Baseline Revenue | FY2023-24 Preliminary Baseline Expenditure | FY 2023-24 Surplus / (Deficit) | FY 2024-25 Baseline Revenue | FY 2024-25 Baseline Expenditures | FY 2024-25 Surplus / (Deficit) | 2-Year Total Surplus / (Deficit) |
|---|--|--|--------------------------------|-----------------------------|----------------------------------|--------------------------------|----------------------------------|
| 6334 - Measure KK: 2020 GOB Refunding | 5.82 | 5.81 | | | | | |
| 6335 - Measure KK: Infrastructure Series 2022C-1 GOB (Tax Exempt) | 30.46 | 10.45 | | | | | |
| 6540 - Skyline Sewer District - Redemption | 0.02 | 0.02 | — | — | — | — | --- |
| 6557 - Piedmont Pines P1 2018 Reasses | 0.11 | 0.11 | — | 0.11 | 0.11 | — | — |
| 6587 - 2012 Refunding Reassessment Bo | 0.42 | 0.42 | — | 0.40 | 0.40 | — | — |
| 6613 - JPFA Lease Revenue Refunding B | 8.34 | 8.34 | — | 8.33 | 8.33 | — | — |
| 6999 - Miscellaneous Debt Service | 25.00 | 25.00 | | | | | |
| 7100 - Police and Fire Retirement Sys | — | 3.63 | (3.63) | — | 3.68 | (3.68) | (7.31) |
| 7130 - Employee Deferred Compensation | 0.20 | 0.04 | 0.16 | 0.20 | 0.04 | 0.16 | 0.32 |
| 7320 - Police and Fire Retirement Sys | 4.48 | 4.09 | 0.39 | 4.48 | 3.72 | 0.75 | 1.14 |
| 7540 - Oakland Public Library Trust | 0.10 | 0.10 | — | 0.10 | 0.10 | — | — |
| 7640 - Oakland Public Museum Trust | 0.01 | 0.01 | — | 0.01 | 0.01 | — | — |
| 7760 - Grant Clearing | — | 0.82 | (0.82) | — | 1.70 | (1.70) | (2.52) |
| 7999 - Miscellaneous Trusts | 0.26 | 0.26 | — | 0.26 | 0.26 | — | — |

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:

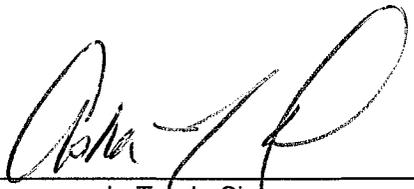
AYES- BROOKS, CAMPBELL WASHINGTON, GALLO, GIBSON MCELHANEY, GUILLEN, KALB, KAPLAN, ~~ANDERSON~~ -7

NOES- 0

ABSENT- 0

ABSTENTION- 0

1 excusee - Reid

ATTEST: 

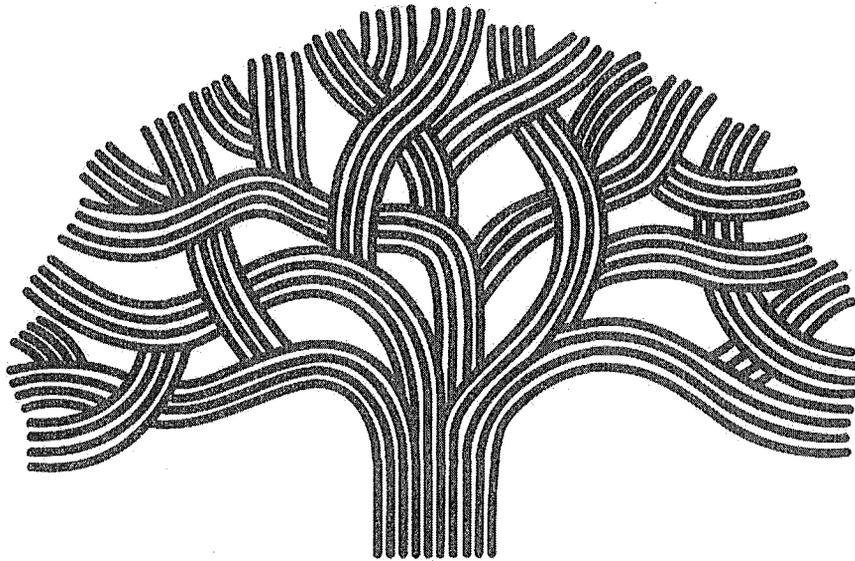
LaTohda Simmons
City Clerk and Clerk of the Council
of the City of Oakland, California

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.

FY 2022 into FY 2023 Preliminary Carryforwards - All Funds Summary

| Fund - Fund Desc | Encumbrance Carryforward | Project Carryforward | Total Carryforward |
|---|--------------------------|----------------------|--------------------|
| 1010 - General Fund: General Purpose | 11,948,082 | 32,254,236 | 44,202,317 |
| 1030 - Measure HH (SSBDT) | 1,918,397 | 5,564,029 | 7,482,426 |
| 1100 - Self Insurance Liability | (0) | 574,103 | 574,103 |
| 1150 - Worker's Compensation Insurance Claims | 74,698 | - | 74,698 |
| 1610 - Successor Redevelopment Agency Reimbursement Fund | 24,912 | - | 24,912 |
| 1700 - Mandatory Refuse Program | (1,324) | - | (1,324) |
| 1710 - Recycling Program | 473,687 | 430,745 | 904,431 |
| 1720 - Comprehensive Clean-up | 270,458 | - | 270,458 |
| 1750 - Multipurpose Reserve | 669,283 | (6) | 669,278 |
| 1760 - Telecommunications Reserve | (18,069) | - | (18,069) |
| 1770 - Telecommunications Land Use | 2,067 | - | 2,067 |
| 1780 - Kid's First Oakland Children's Fund | 5,163,861 | 2,669,039 | 7,832,901 |
| 1820 - OPRCA Self Sustaining Revolving Fund | 235,090 | - | 235,090 |
| 1830 - Central District Project Area Loans | - | 1,419,941 | 1,419,941 |
| 1870 - Affordable Housing Trust Fund | 756,601 | 41,098,168 | 41,854,769 |
| 1880 - Low Mod Operations | - | 133,795 | 133,795 |
| 1882 - Multi Service Center/Rent | 30,210 | - | 30,210 |
| 1883 - 2000 Subordinated Housing Set-aside | - | 36,664 | 36,664 |
| 1884 - 2006 Housing Bond Proceeds | - | 1,179,556 | 1,179,556 |
| 1885 - 2011A-T Subordinated Housing | - | 5,710,817 | 5,710,817 |
| 2063 - FEMA Declarations | 0 | (720,161) | (720,161) |
| 2071 - CARES Act Relief Fund | (3,503) | 3,969,842 | 3,966,339 |
| 2072 - American Rescue Plan Act | - | 490,305 | 490,305 |
| 2102 - Department of Agriculture | 293,068 | - | 293,068 |
| 2103 - HUD-ESG/SHP/HOPWA | 13,413,041 | 2,699,233 | 16,112,274 |
| 2104 - Department of Commerce | - | 193,830 | 193,830 |
| 2108 - HUD-CDBG | 715,792 | 6,304,861 | 7,020,653 |
| 2109 - HUD-Home | - | 21,793,094 | 21,793,094 |
| 2112 - Department of Justice | 883,752 | 1,230,643 | 2,114,395 |
| 2113 - Department of Justice - COPS Hiring | - | (963,191) | (963,191) |
| 2116 - Department of Transportation | 7,074,279 | 10,690,838 | 17,765,116 |
| 2120 - Federal Action Agency | 11 | 271,474 | 271,485 |
| 2123 - US Dept of Homeland Security | 299,929 | 5,704,008 | 6,003,936 |
| 2124 - Federal Emergency Management Agency (FEMA) | 1,168,022 | 4,080,723 | 5,248,745 |
| 2125 - Environmental Protection Agency | - | 1,484,568 | 1,484,568 |
| 2128 - Department of Health and Human Services | 1,770,280 | 8,090,179 | 9,860,458 |
| 2129 - Trade Corridor Improvement Fund (TCIF) State Grant | - | 1,226,943 | 1,226,943 |
| 2134 - California Parks and Recreation | 322,304 | 4,424,848 | 4,747,152 |
| 2138 - California Department of Education | 4,268 | - | 4,268 |
| 2139 - California Department of Conservation | 16,387 | 17,767,149 | 17,783,536 |
| 2140 - California Department of Transportation | 584,181 | 8,889,021 | 9,473,202 |
| 2144 - California Housing and Community Development | 77,458 | 5,745,811 | 5,823,269 |
| 2146 - California State Emergency Services | - | 81,273 | 81,273 |

| Fund - Fund Desc | Encumbrance Carryforward | Project Carryforward | Total Carryforward |
|--|--------------------------|----------------------|--------------------|
| 2148 - California Library Services | 323,367 | 18,700 | 342,067 |
| 2150 - California Department of Fish and Games | - | 211,390 | 211,390 |
| 2152 - California Board of Corrections | 1,745,748 | 576,943 | 2,322,691 |
| 2154 - California Integrated Waste Management Board | 1,716 | 1,346 | 3,062 |
| 2158 - 5th Year State COPS Grant, AB 1913, Statutes of 2000 | 170,023 | 108,287 | 278,310 |
| 2159 - State of California Other | 4,845,167 | 50,049,706 | 54,894,873 |
| 2160 - County of Alameda: Grants | 110,857 | 1,392,708 | 1,503,565 |
| 2162 - Metro Transportation Com: TDA | 41,252 | 1,029,311 | 1,070,563 |
| 2163 - Metro Transportation Com: Program Grant | (94,497) | 94,495 | (1) |
| 2166 - Bay Area Air Quality Management District | - | 860,424 | 860,424 |
| 2172 - Alameda County: Vehicle Abatement Authority | 59,220 | (42,829) | 16,391 |
| 2175 - Alameda County: Source Reduction & Recycling | 233 | 403,292 | 403,525 |
| 2190 - Private Grants | 223,770 | 155,772 | 379,542 |
| 2195 - Workforce Investment Act | 11,569 | 3,922,825 | 3,934,394 |
| 2211 - Measure B: Local Streets & Roads | 1,568,600 | 10,268,557 | 11,837,157 |
| 2212 - Measure B: Bicycle/Pedestrian Pass-Thru Funds | 191,778 | 630,278 | 822,056 |
| 2213 - Measure B: Paratransit - ACTC | 4,873 | 947,971 | 952,844 |
| 2214 - ACTC Reimbursable Grants | 928,931 | 16,811,427 | 17,740,358 |
| 2215 - Measure F - Vehicle Registration Fee | 297,955 | 347,693 | 645,647 |
| 2216 - Measure BB - Alameda County Transportation Commission Sales Tax | 2 | (138) | (136) |
| 2217 - Measure BB - OAB Roadway Infrastructure Improvement | (1,271,083) | (116,200) | (1,387,283) |
| 2218 - Measure BB - Local Streets and Roads | 581,025 | 1,885,029 | 2,466,054 |
| 2219 - Measure BB - Bike and Pedestrian | 423,149 | 909,964 | 1,333,113 |
| 2220 - Measure BB - Paratransit | 16,787 | 1,571,444 | 1,588,230 |
| 2230 - State Gas Tax | 134,766 | 1,093,336 | 1,228,101 |
| 2232 - Gas Tax RMRA | 595,889 | 765,182 | 1,361,071 |
| 2241 - Measure Q-Library Services Retention & Enhancement | 180,322 | 10,307 | 190,629 |
| 2243 - Measure D - Parcel Tax to Maintain, Protect & Improve Library Services | 680,613 | 8,000 | 688,613 |
| 2244 - Measure Q - Parks & Recreation Preservation, Litter Reduction, and Homelessness Support Act | 7,113,649 | 8,294,234 | 15,407,883 |
| 2250 - Measure N: Fund | 101,027 | 13,843 | 114,870 |
| 2251 - Measure Y: Public Safety Act 2004 | 4,410 | - | 4,410 |
| 2252 - Measure Z - Violence Prevention and Public Safety Act of 2014 | 837,435 | 6,466,617 | 7,304,052 |
| 2260 - Measure WW: East Bay Regional Parks District Local Grant | 24,742 | 493,684 | 518,426 |
| 2270 - Vacant Property Tax Act Fund | 1,468,406 | 41,595 | 1,510,001 |
| 2310 - Lighting and Landscape Assessment District | 257,194 | 420,251 | 677,445 |
| 2320 - Fire Suppression Assessment District | - | 27,446 | 27,446 |

| Fund - Fund Desc | Encumbrance Carryforward | Project Carryforward | Total Carryforward |
|---|--------------------------|----------------------|--------------------|
| 2331 - Wood Street Community Facilities District | - | 96,180 | 96,180 |
| 2332 - Gateway Industrial Park | 108,583 | 181,649 | 290,233 |
| 2333 - Brooklyn Basin Public Services | 22,299 | - | 22,299 |
| 2334 - Oak Knoll Facilities & Services | - | 56,790 | 56,790 |
| 2411 - False Alarm Reduction Program | 56,153 | - | 56,153 |
| 2412 - Measure M - Alameda County: Emergency Dispatch Service Supplemental Assessment | 20,985 | 14,470 | 35,454 |
| 2413 - Rent Adjustment Program Fund | 28,484 | 2,911,318 | 2,939,801 |
| 2415 - Development Service Fund | 17,757,137 | 34,230,225 | 51,987,362 |
| 2416 - Traffic Safety Fund | 12,999 | - | 12,999 |
| 2417 - Excess Litter Fee Fund | 147,621 | 265,081 | 412,701 |
| 2419 - Measure C: Transient Occupancy Tax (TOT) Surcharge | 2 | 821,704 | 821,706 |
| 2420 - Transportation Impact Fee | - | 5,281,548 | 5,281,548 |
| 2421 - Capital Improvements Impact Fee Fund | 915,550 | 2,809,693 | 3,725,243 |
| 2611 - HUD-CDBG (ARRA) | - | 32,425 | 32,425 |
| 2826 - Mortgage Revenue | 12,573 | 124,812 | 137,385 |
| 2830 - Low and Moderate Income Housing Asset Fund | 76,441 | 2,203,234 | 2,279,675 |
| 2912 - Federal Asset Forfeiture: City Share | 0 | - | 0 |
| 2990 - Public Works Grants | - | 63,012 | 63,012 |
| 2994 - Social Services Grants | 41,911 | 151,719 | 193,630 |
| 2995 - Police Grants | 2,178 | 4,819 | 6,996 |
| 2996 - Parks and Recreation Grants 2001 | - | 16,847 | 16,847 |
| 2999 - Miscellaneous Grants | 1,033,541 | 8,745,496 | 9,779,037 |
| 3100 - Sewer Service Fund | 20,540,279 | 57,771,543 | 78,311,823 |
| 3200 - Golf Course | 12,999 | - | 12,999 |
| 4100 - Equipment | 7,711,556 | 2,024,869 | 9,736,425 |
| 4200 - Radio / Telecommunications | 244,866 | 2,548,728 | 2,793,594 |
| 4210 - Telephone Equipment and Software | 2,519 | 128,000 | 130,519 |
| 4300 - Reproduction | 35,565 | - | 35,565 |
| 4400 - City Facilities | 2,870,863 | 554,385 | 3,425,248 |
| 4450 - City Facilities Energy Conservation Projects | 3,799 | - | 3,799 |
| 4500 - Central Stores | 3,505 | - | 3,505 |
| 4550 - Purchasing | 26,174 | - | 26,174 |
| 4600 - Information Technology | 1,488,310 | 9,539,656 | 11,027,966 |
| 5055 - Piedmont Pines Underground Assessment District | - | 3,484 | 3,484 |
| 5130 - Rockridge: Library Assessment District | 55 | 1,133,795 | 1,133,850 |
| 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 | 784,493 | 794,796 |
| 5322 - Measure DD: 2017C Clean Water, Safe Parks & Open Space Trust for Oakland | 404,275 | 11,291,873 | 11,696,148 |
| 5330 - Measure KK: Infrastructure and Affordable Housing | 2,306,029 | 2,899,632 | 5,205,661 |
| 5331 - Measure KK: Affordable Housing (GOB 2017A-2 Taxable) | 350 | 9,327,696 | 9,328,046 |

| Fund - Fund Desc | Encumbrance Carryforward | Project Carryforward | Total Carryforward |
|---|--------------------------|----------------------|--------------------|
| 5332 - Measure KK: Infrastructure Series 2020B-1 (Tax Exempt) | 11,534,994 | 14,192,508 | 25,727,502 |
| 5333 - Measure KK: Affordable Housing Series 2020B-2 (Taxable) | - | 15,091,517 | 15,091,517 |
| 5335 - Measure KK: Infrastructure Series 2022C-1 (Tax Exempt) | 7,365,391 | 63,409,509 | 70,774,900 |
| 5505 - Municipal Capital Improvement: Public Arts | - | 1,393,172 | 1,393,172 |
| 5610 - Central District Projects | 141,012 | 7,919,006 | 8,060,019 |
| 5611 - Central District: TA Bonds Series 2003 | 101,071 | 2,666,265 | 2,767,336 |
| 5612 - Central District: TA Bonds Series 2005 | 76,448 | 4,876,780 | 4,953,228 |
| 5613 - Central District: TA Bonds Series 2009T | 165,774 | 4,119,356 | 4,285,130 |
| 5614 - Central District: TA Bonds Series 2006T | 123,504 | 6,427,181 | 6,550,685 |
| 5630 - Broadway/MacArthur/San Pablo Projects | 20,000 | 155,150 | 175,150 |
| 5637 - BMSP: TA Bond Series 2006C-TE | - | 1,872 | 1,872 |
| 5638 - BMSP: TA Bond Series 2006C-T | - | 164,564 | 164,564 |
| 5640 - Central City East Projects | 0 | 21,788 | 21,788 |
| 5643 - Central City East TA Bonds Series 2006A-T (Taxable) | 32,528 | 6,588,473 | 6,621,001 |
| 5650 - Coliseum Projects | 474,069 | 3,292,505 | 3,766,573 |
| 5653 - Coliseum: TA Bonds Series 2003 | - | 18,712 | 18,712 |
| 5656 - Coliseum: TA Bonds Series 2006B-T (Taxable) | 1,072,488 | 6,388,442 | 7,460,930 |
| 5660 - West Oakland Projects | - | 483 | 483 |
| 5670 - Oakland Base Reuse Authority | 3,654 | 68,241 | 71,895 |
| 5671 - OBRA: Leasing & Utility | 288,805 | 3,179,198 | 3,468,003 |
| 5672 - Joint Army Base Infrastructure | 84,096 | (396,427) | (312,331) |
| 5674 - Oakland Army Base Joint Remediation | 170 | - | 170 |
| 5999 - Miscellaneous Capital Projects | 130,252 | 1,074,704 | 1,204,956 |
| 6013 - 2013 LED Streetlight Acquisition Lease Financing | - | 502 | 502 |
| 6029 - Taxable Pension Obligation Bonds: 2012 Series-PFRS | - | 85 | 85 |
| 6032 - Taxable Pension Obligation: Series 2001 | - | 2 | 2 |
| 6036 - JPFA Refunding Revenue Bonds: 2008 Series A-1 (Tax-Exempt Bonds) | - | 2,089 | 2,089 |
| 6064 - GO Refunding Bonds, Series 2015A | - | 2,335 | 2,335 |
| 6322 - Measure DD: 2017C Clean Water, Safe Parks & Open Space Trust for Oakland | - | 1,871 | 1,871 |
| 6330 - Measure KK: 2017A-1 (TE) Infrastructure and Affordable Housing | - | 971 | 971 |
| 6331 - Measure KK: 2017A-2 (Taxable) Infrastructure and Affordable Housing | - | 2,335 | 2,335 |
| 6332 - Measure KK: 2020B-1 GOB | - | 3,335 | 3,335 |
| 6333 - Measure KK: 2020B-2 GOB | - | 3,337 | 3,337 |
| 6334 - 2020 GOB Refunding | - | 2,835 | 2,835 |
| 6540 - Skyline Sewer District - Redemption | - | 20,000 | 20,000 |
| 6557 - Piedmont Pines P1 2018 Reassessment Refunding Bond | - | 8,279 | 8,279 |
| 6587 - 2012 Refunding Reassessment Bonds-Debt Service | - | 25,306 | 25,306 |

| Fund - Fund Desc | Encumbrance Carryforward | Project Carryforward | Total Carryforward |
|---|-------------------------------------|---------------------------------|-------------------------------|
| 6613 - JPFA Lease Revenue Refunding Bonds, Series 2018 | - | 50 | 50 |
| 7100 - Police and Fire Retirement System | 16,700 | (58) | 16,641 |
| 7130 - Employee Deferred Compensation | 3,067 | - | 3,067 |
| 7420 - State Asset Trust | - | 91,525 | 91,525 |
| 7440 - Unclaimed Cash | (33,586) | (72,348) | (105,934) |
| 7540 - Oakland Public Library Trust | 93,963 | 504,538 | 598,501 |
| 7640 - Oakland Public Museum Trust | - | 716,570 | 716,570 |
| 7690 - Kerrison Trust for Police Enhancement | - | 733 | 733 |
| 7760 - Grant Clearing | 980,132 | - | 980,132 |
| 7780 - Oakland Redevelopment Agency Projects (ORA) | - | 153,351 | 153,351 |
| 7901 - Oakland Senior Center: Downtown | 0 | - | 0 |
| 7902 - Oakland Senior Center: North | - | 10,667 | 10,667 |
| 7903 - Oakland Senior Center: West | - | 6,802 | 6,802 |
| 7904 - Oakland Senior Center: East | 274 | 11,595 | 11,869 |
| 7999 - Miscellaneous Trusts | 2,129 | 1,310,030 | 1,312,158 |

FY 2022 into FY 2023 Preliminary Carryforwards - Detail

| By Fund, Department and Project | Encumbrance Carryforward | Project Carryforward | Total Carryforward |
|---|--------------------------|----------------------|--------------------|
| 1010 - General Fund: General Purpose | 11,778,556 | 30,183,451 | 41,962,007 |
| Capital Improvement Projects | 446,224 | 836,237 | 1,282,460 |
| 1000023 - DPCIP Administrative Project | 289,319 | - | 289,319 |
| 1000834 - MUSEUM MINOR CIP | - | 302,893 | 302,893 |
| 1000964 - WOODMINSTER PH II ADA IMPVT | 2,325 | (0) | 2,325 |
| 1000975 - ADA TRNSITION PLAN SVY FY14-15 | 17,612 | - | 17,612 |
| 1000994 - LION TMSICAL POOL ADA UPGRDS | - | 10,139 | 10,139 |
| 1001412 - CALDECOTT TRAIL | 7,650 | 122,221 | 129,871 |
| 1003625 - MOSSWOOD REBUILD | 16,138 | 169,063 | 185,201 |
| 1004222 - P1000834 MUSEUM MINOR CIP | - | 224,440 | 224,440 |
| 1004768 - ALLENDALE PARK TOT LOT | 60,000 | - | 60,000 |
| 1004769 - MANZANITA PARK TOT LOT | 160 | - | 160 |
| 1004770 - MAXWELL PARK TOT LOT | - | 7,481 | 7,481 |
| 1004984 - DOWTOWN SENIOR CENTER | 53,020 | - | 53,020 |
| City Administrator | 213,749 | 1,217,095 | 1,430,844 |
| 0000000 - UNDETERMINED PROJECT | 41 | - | 41 |
| 1000002 - DP020 Administrative Project | 190,791 | 410,920 | 601,711 |
| 1000105 - CANNABIS COOPERATIVE | 15,219 | - | 15,219 |
| 1000106 - CPRB-INVESTIGATIONS | 2,138 | - | 2,138 |
| 1000119 - ANIMAL POPULATION CONTROL | 2 | - | 2 |
| 1000120 - ANIMAL SHELTER DONATIONS | 12,432 | - | 12,432 |
| 1000121 - IMPOUND SPAY AND NEUTER | 1 | - | 1 |
| 1000123 - MEASURE FF EDUCATION | (0) | - | (0) |
| 1000793 - NSC COMMUNITY OUTREACH | 1,990 | - | 1,990 |
| 1001121 - REDISTRICTING | (11,000) | 20,000 | 9,000 |
| 1001207 - DISPARITY STUDY | 1 | - | 1 |
| 1001292 - NCPC COMM ENGAGEMENT | 2,135 | 22,365 | 24,500 |
| 1004274 - CANNABIS ACTIVITY APPLICATIONS | - | (3) | (3) |
| 1005680 - REIMAGINE PUBLIC SAFETY | - | 100,000 | 100,000 |
| 1006088 - CAO-HA-HOTELS | - | 125,238 | 125,238 |
| 1006089 - CAO-HA-HEALTH & SANITATION | - | 200,000 | 200,000 |
| 1006110 - OAK311 COMMS | - | 75,544 | 75,544 |
| 1006356 - SALARY SAVINGS (BUDGET ONLY) | - | 263,031 | 263,031 |
| City Attorney | 29,705 | - | 29,705 |
| 1000004 - DP040 Administrative Project | 29,705 | - | 29,705 |
| City Auditor | 176 | - | 176 |
| 1000006 - DP070 Administrative Project | 176 | - | 176 |
| City Clerk | 19,150 | 1,133,122 | 1,152,272 |
| 1000003 - DP030 Administrative Project | 16,628 | - | 16,628 |
| 1000126 - ELECTION FUNDING | 700 | 976,857 | 977,557 |
| 1000127 - AGENDA MANAGEMENT | 1,096 | 90,490 | 91,587 |
| 1000893 - CITYWIDE RECORDS MGT | 726 | 65,775 | 66,500 |
| City Council | 529 | 100,000 | 100,529 |
| 1000022 - DPCC0 Administrative Project | 529 | - | 529 |
| 1005065 - COUNCIL RESTRICTED BUDGET | 0 | - | 0 |
| 1006090 - BALLOT MEASURE ANALYSIS | - | 100,000 | 100,000 |
| Department of Transportation | 358,375 | 928,055 | 1,286,430 |
| 1000873 - REV COLLECTION SYSTEM BACK LOG | 1,222 | 2,415 | 3,638 |
| 1001465 - PARKING METERS MGMT SYSTEM | 170,124 | 112,175 | 282,299 |
| 1001594 - ADA AUX AIDES- SERVC PROJECT | 75 | - | 75 |
| 1001669 - ADA REASONABLE ACCOMODATIONS | 1,910 | - | 1,910 |
| 1003469 - DP350 Administrative Project | 185,044 | 800,000 | 985,044 |

| By Fund, Department and Project | Encumbrance Carryforward | Project Carryforward | Total Carryforward |
|--|--------------------------|----------------------|--------------------|
| 1005970 - LAKE MERRITT HEALTH & SAFETY | - | 13,465 | 13,465 |
| Department of Violence Prevention | 1,293,808 | 3,548,831 | 4,842,638 |
| 1003738 - DP700 Administrative Project | 423,995 | - | 423,995 |
| 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 |
| 1005654 - MZ21-22 CONTRACT GV CRISIS INT | 0 | 30,000 | 30,000 |
| 1005656 - MZ21-22 CONTRACT GBV CSEC | 17,705 | - | 17,705 |
| 1005660 - MZ21-22 CONTRACT CMTY HEALING | 719,979 | 34,725 | 754,704 |
| 1005687 - MZ 21-22 CNTRCT TRNG & CPCITY | 54 | - | 54 |
| 1006041 - City Council Community Grants | 25,607 | 75,000 | 100,607 |
| 1006423 - RIPS 22-23 School Vip | - | 1,500,434 | 1,500,434 |
| 1006427 - RIPS 22-23 Comm. Healing NCT | - | 450,000 | 450,000 |
| 1006428 - RIPS 22-23 Comm. Healing TN | - | 1,102,542 | 1,102,542 |
| 1006431 - RIP 22-23 Comm. Healing CB&MG | - | 275,000 | 275,000 |
| 1006518 - DVP Infrastructure | - | 81,130 | 81,130 |
| Department of Workplace and Employment Standard | 116,515 | 250,000 | 366,515 |
| 1000123 - MEASURE FF EDUCATION | 115,636 | 250,000 | 365,636 |
| 1005377 - DP670 Administrative Project | 878 | - | 878 |
| Economic and Workforce Development Department | 55,752 | 4,100,595 | 4,156,347 |
| 1000019 - DP850 Administrative Project | 16,771 | - | 16,771 |
| 1000035 - WO RESRCE CTR 1010-P465110 | - | 94,569 | 94,569 |
| 1000147 - BUS IMPV DIST-NCR 1010-C138410 | - | 246,648 | 246,648 |
| 1000166 - CULTL ATS GNT FND 1010-P385310 | - | 48,324 | 48,324 |
| 1000167 - DAY LABORERS 1010-A139610 | - | 189,222 | 189,222 |
| 1000174 - FORN TRD ZN 1010-P389610 | 7,863 | - | 7,863 |
| 1000187 - MSJP GPF 1010-P474710 | 1,118 | - | 1,118 |
| 1000235 - SURP PROP 1010-P47010 | - | 122,980 | 122,980 |
| 1000864 - MURALS-GREEN WALLS | - | 170,680 | 170,680 |
| 1001537 - BUS RAPID TRANSIT 1010 | - | 473,393 | 473,393 |
| 1004274 - CANNABIS ACTIVITY APPLICATIONS | - | 47,454 | 47,454 |
| 1005375 - BLACK ARTS DISTRICT 1010 | - | 250,000 | 250,000 |
| 1005379 - WORKFORCE TRAINING SVCS 1010 | - | 241,923 | 241,923 |
| 1005970 - LAKE MERRITT HEALTH & SAFETY | 30,000 | 53,330 | 83,330 |
| 1005985 - AKOMA MARKET 1010 | - | 100,000 | 100,000 |
| 1005986 - LCCR FOR SMALL BIZ 1010 | - | 50,000 | 50,000 |
| 1005987 - CONSTRUCTION RESOURCE CTR 1010 | - | 25,000 | 25,000 |
| 1005988 - NATV AMERICAN & FRUITVALE MKT | - | 100,000 | 100,000 |
| 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 | - | 336,211 | 336,211 |
| 1006029 - OPIC OS OP GF 21-22 1010 | - | 29,736 | 29,736 |
| 1006041 - City Council Community Grants | - | 544,470 | 544,470 |
| 1006161 - CAMERAS - BIZ CORR 1010-85242 | - | 150,000 | 150,000 |
| 1006438 - EWDD CUBICLE & CARPETING 1010 | - | 455,909 | 455,909 |
| Finance Department | 681,378 | 578,700 | 1,260,078 |
| 1000007 - DP080 Administrative Project | 633,126 | - | 633,126 |
| 1000052 - FIN MGMT AUDITS | - | - | - |
| 1000873 - REV COLLECTION SYSTEM BACK LOG | 9,970 | - | 9,970 |
| 1000875 - PAY BY PHONE FEE | (6,303) | - | (6,303) |
| 1004391 - FINANCE OP SYSTEMS | 44,585 | 578,700 | 623,285 |
| Fire Department | 2,471,644 | 5,396,415 | 7,868,059 |
| 1000009 - DP200 Administrative Project | 1,345,839 | - | 1,345,839 |

| By Fund, Department and Project | Encumbrance Carryforward | Project Carryforward | Total Carryforward |
|---|--------------------------|----------------------|--------------------|
| 1000105 - CANNABIS COOPERATIVE | 975 | - | 975 |
| 1004383 - Vegetation Management | 461,927 | 1,108,919 | 1,570,846 |
| 1004398 - Fire Academy Training | 320,552 | 920,511 | 1,241,063 |
| 1005271 - FIRESAFE COUNCIL GRANT MATCH | (7,903) | 7,913 | 10 |
| 1005341 - OFD Standards of Coverage | 148,900 | 1,100 | 150,000 |
| 1005384 - MACRO | 116,504 | 248,690 | 365,194 |
| 1005991 - OFD BEHAVIORAL HEALTH | 40,000 | 100,000 | 140,000 |
| 1006294 - EOC OVERTIME FUNDING | - | 2,998,705 | 2,998,705 |
| 1006295 - GPF CERT PROGRAM | 44,849 | - | 44,849 |
| 1006499 - AFG 2020 COST MATCH | - | 10,578 | 10,578 |
| Housing and Community Development Department | - | 45 | 45 |
| 1006041 - City Council Community Grants | - | 45 | 45 |
| Human Resources Management Department | 24,764 | 5,000 | 29,764 |
| 1000005 - DP050 Administrative Project | 15,232 | - | 15,232 |
| 1000108 - CITY-WIDE TRAINING | 3,325 | - | 3,325 |
| 1000395 - RECRUITMENT SUPPORT SERVICES | 4,725 | 5,000 | 9,725 |
| 1000785 - 173RD POLICE ACADEMY | 1,482 | - | 1,482 |
| Human Services Department | 1,277,216 | (1,802,975) | (525,760) |
| 1000002 - DP020 Administrative Project | - | 896,360 | 896,360 |
| 1000017 - DP780 Administrative Project | 44,539 | 178,990 | 223,528 |
| 1000310 - DOSC OPERATING | 7,203 | - | 7,203 |
| 1000312 - EOSC OPERATING | 3,478 | - | 3,478 |
| 1000313 - FRUITVALE SENIOR CENTER | 87,647 | - | 87,647 |
| 1000315 - NOSC OPERATING | 14,565 | 32,154 | 46,718 |
| 1000316 - RETAINED RENTAL REV DOSC | 2,762 | 40,947 | 43,708 |
| 1000317 - RETAINED RENTAL REV NOSC | - | 6,780 | 6,780 |
| 1000318 - RETAINED RENTAL REV WOSC | 2,796 | 31,130 | 33,926 |
| 1000412 - EXPAND 211 HELP | - | 100,000 | 100,000 |
| 1001097 - RETAINED RENTAL REV EOSC | 0 | 12,993 | 12,993 |
| 1001098 - WOSC OPERATING | 8,402 | 10,544 | 18,946 |
| 1001277 - VIETNAMESE AMER COMM | 8,878 | - | 8,878 |
| 1001426 - SPECIAL SENIOR SERVICES | 2,548 | - | 2,548 |
| 1003810 - GPF HEALTH N SFTY HMLSS ENCMPT | - | 133,083 | 133,083 |
| 1004113 - GPF WINTER SHELTER FY1819 | 1,102 | - | 1,102 |
| 1004118 - GPF FIT MATCH 2017 N PATH 1819 | 13,659 | - | 13,659 |
| 1004120 - PW ENCAMPMENT ABATEMENT2 | - | 172,340 | 172,340 |
| 1004355 - PILOT HOMELESS LITTERNDUMPING | 9,009 | - | 9,009 |
| 1004506 - HEADSTART FY20-21 GPF | 44,425 | 33,367 | 77,792 |
| 1004575 - CPSSO MCTHP N PATH 2018 FY1920 | 3,865 | - | 3,865 |
| 1004576 - GPF WINTER SHELTER FY1920 | 36,956 | - | 36,956 |
| 1004580 - GPF FIT MATCH 2018 N PATH 1920 | 1 | 9,021 | 9,022 |
| 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 | 1 | 24,839 | 24,840 |
| 1004598 - GPF OUTREACH FY20-21 | 11,290 | 72,749 | 84,038 |
| 1004599 - GPF HUNGER PRGM FY20-21 | 4,205 | 13,637 | 17,841 |
| 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 | 2,840 | 68,220 | 71,060 |
| 1005589 - CDBG CHS ADMIN FY2022 | - | 87,739 | 87,739 |
| 1005591 - CDBG CHS PROJ DELIVERY FY2022 | - | 127,246 | 127,246 |
| 1005616 - SCP FY2022 MATCH | 49 | - | 49 |
| 1005626 - GPF HIGH PRIORITY FY2022 | 13,834 | - | 13,834 |
| 1005628 - CPSSO MCTHP N PATH 2020 FY2022 | - | 2,638 | 2,638 |
| 1005630 - GPF WINTER SHELTER FY2022 | 0 | - | 0 |

| By Fund, Department and Project | Encumbrance Carryforward | Project Carryforward | Total Carryforward |
|--|--------------------------|----------------------|--------------------|
| 1005632 - GPF OUTREACH FY2022 | - | 16,663 | 16,663 |
| 1005634 - GPF HUNGER PRGM FY2022 | 17,150 | - | 17,150 |
| 1005636 - GPF FIT MATCH 2020 N PATH 2022 | 9,938 | 28,109 | 38,047 |
| 1005724 - OYAC-OAKLAND YOUTH ASV COMM | - | 39,358 | 39,358 |
| 1005914 - FEMA Non-congregate Shelter | 553,683 | (4,482,836) | (3,929,153) |
| 1005959 - 1010 JPA-Youth Activities | 75,000 | - | 75,000 |
| 1006041 - City Council Community Grants | 275,182 | 75,000 | 350,182 |
| 1006228 - HEAD START CLASSES GPF | 1,410 | 406,812 | 408,222 |
| 1006229 - EARLY HEAD START CLASSES GPF | 1,744 | - | 1,744 |
| Information Technology Department | 359,353 | 211,443 | 570,796 |
| 1000011 - DP460 Administrative Project | 32,714 | 52,000 | 84,714 |
| 1005398 - CARES Broadband/Digital | 300,929 | 150,000 | 450,929 |
| 1006025 - TECHNOLOGY SYSTEMS UPDATE | 25,710 | 9,443 | 35,153 |
| Mayor | 14,481 | - | 14,481 |
| 1000001 - DP010 Administrative Project | 14,481 | - | 14,481 |
| Non Departmental and Port | 12,619 | 6,719,033 | 6,731,653 |
| 1000021 - DP900 Administrative Project | 1,069 | - | 1,069 |
| 1000147 - BUS IMPV DIST-NCR 1010-C138410 | - | 19,203 | 19,203 |
| 1000462 - CITY COUNCIL CONTINGENCY | - | 35,592 | 35,592 |
| 1000465 - EMPLOYEE RECOGNITION | 50 | 43,567 | 43,617 |
| 1000467 - STATE LOBBYIST | 11,500 | 12,500 | 24,000 |
| 1001347 - CAO CONTINGENCY | - | 100,000 | 100,000 |
| 1005204 - 2006 450 Lancaster BLDG Lease | - | 7,002 | 7,002 |
| 1005208 - OACCA LRB (COLISEUM COMPLEX) | - | 6,501,171 | 6,501,171 |
| Oakland Animal Services | 48,068 | 70,000 | 118,068 |
| 1000120 - ANIMAL SHELTER DONATIONS | 23,797 | - | 23,797 |
| 1006014 - DP620 Administrative Project | 24,271 | - | 24,271 |
| 1006356 - SALARY SAVINGS (BUDGET ONLY) | - | 70,000 | 70,000 |
| Oakland Parks and Recreation Department | 177,264 | 25,168 | 202,432 |
| 1000012 - DP5000 Administrative Project | 144,224 | - | 144,224 |
| 1000623 - WEST OAKLAND MENTORING FEE | 25,000 | - | 25,000 |
| 1001388 - RAIDERS SURCHARGE | 7,354 | - | 7,354 |
| 1001496 - OPR GRANTS-SCHOLAR LOW INC YTH | (0) | - | (0) |
| 1005970 - LAKE MERRITT HEALTH & SAFETY | 687 | 5,168 | 5,855 |
| 1006041 - City Council Community Grants | - | 20,000 | 20,000 |
| Oakland Public Library Department | 2,089 | - | 2,089 |
| 1000013 - DP610 Administrative Project | 2,089 | - | 2,089 |
| Oakland Public Works Department | 831,852 | 1,624,215 | 2,456,067 |
| 0000000 - UNDETERMINED PROJECT | (517) | - | (517) |
| 1000010 - DP300 Administrative Project | 15,137 | - | 15,137 |
| 1001030 - PAYGO D2 MADISN SQ PORTA POTTY | 76 | - | 76 |
| 1003434 - DIMOND PARK - LIONS POOL RPR | - | 13,896 | 13,896 |
| 1003625 - MOSSWOOD REBUILD | - | 14,372 | 14,372 |
| 1004234 - DEFERRED MAINTENANCE FUND | 602,323 | - | 602,323 |
| 1004979 - PUBLIC TOILETS | 33,813 | 84,257 | 118,070 |
| 1005873 - EBMUD CUSTOMER ASST PROGRAM | - | 211,772 | 211,772 |
| 1005963 - HOMELESS ENCAMPMENT CLEANUP | 14,972 | 882,007 | 896,979 |
| 1005964 - ILLEGAL DUMPING SURVEILLANCE | 149,846 | - | 149,846 |
| 1005965 - COVID WORKPLACE SAFETY - CITY | (122) | 1,930 | 1,807 |
| 1005969 - TRASH CLEANUP - HIGH IMPACTED | - | 200,000 | 200,000 |
| 1005970 - LAKE MERRITT HEALTH & SAFETY | 16,310 | 17,543 | 33,853 |
| 1006075 - EE & BEAUTIFICATION RESOURCE | 15 | 198,438 | 198,453 |
| Police Commission | 7,651 | - | 7,651 |
| 1003737 - DP660 Administrative Project | 7,651 | - | 7,651 |
| Police Department | 3,334,741 | 4,945,923 | 8,280,664 |

| By Fund, Department and Project | Encumbrance Carryforward | Project Carryforward | Total Carryforward |
|--|--------------------------|----------------------|--------------------|
| 1000008 - DP1000 Administrative Project | 2,445,408 | 1,000,000 | 3,445,408 |
| 1000777 - PROPERTY AUCTION REVENUE | 657 | - | 657 |
| 1000780 - TASER PROJECT | 55,000 | - | 55,000 |
| 1000787 - 176TH POLICE ACADEMY | 1,782 | - | 1,782 |
| 1000789 - SHOTSPOTTER | - | 48,691 | 48,691 |
| 1000790 - DEEMED APPROVED | 52,006 | 150,545 | 202,551 |
| 1001178 - REDUCE GUN VIOLENCE | 6,132 | 917,040 | 923,172 |
| 1001233 - EXTRA LEGAL LOAD | 4,969 | - | 4,969 |
| 1001292 - NCPD COMM ENGAGEMENT | 13 | - | 13 |
| 1001377 - OPD WELLNESS UNIT | 29,108 | 334,267 | 363,375 |
| 1001414 - DOJ FINGERPRINT FEE TRUST | - | 7,864 | 7,864 |
| 1001427 - POT ACADEMY COST | - | (481,684) | (481,684) |
| 1001473 - 2015 COPS OPERATIONS MATCH | 5,493 | - | 5,493 |
| 1003260 - 2016 COPS HIRING PROGRAM | 38,477 | - | 38,477 |
| 1004049 - 180TH POLICE ACADEMY | (20,211) | - | (20,211) |
| 1004114 - 181ST POLICE ACADEMY | (0) | - | (0) |
| 1004122 - 182ND POLICE ACADEMY | 8,087 | - | 8,087 |
| 1004127 - 183RD POLICE ACADEMY | 20,827 | 5,259 | 26,086 |
| 1004131 - 184TH POLICE ACADEMY | 18,910 | 14,552 | 33,463 |
| 1004138 - 185TH POLICE ACADEMY | 3,950 | 8,827 | 12,776 |
| 1004723 - 186TH POLICE ACADEMY | 290,685 | 327,263 | 617,948 |
| 1004724 - 187TH POLICE ACADEMY | 123,755 | 30,509 | 154,264 |
| 1004725 - 188TH POLICE ACADEMY | 178,069 | 683,556 | 861,625 |
| 1004726 - 189TH POLICE ACADEMY | 71,624 | 1,549,178 | 1,620,802 |
| 1005887 - Victims Towing - Cost Tracking | - | 100,000 | 100,000 |
| 1005970 - LAKE MERRITT HEALTH & SAFETY | - | 250,058 | 250,058 |
| Public Ethics Commission | 962 | 142,414 | 143,376 |
| 1000015 - DP650 Administrative Project | 962 | - | 962 |
| 1000466 - PUBLIC CAMPAIGN FINANCING | - | 142,414 | 142,414 |
| Race and Equity Department | 492 | 154,137 | 154,630 |
| 1000014 - DP640 Administrative Project | 491 | 115,494 | 115,985 |
| 1000124 - RACE & EQUITY-FY15-17 | 1 | 38,643 | 38,644 |
| 1030 - Measure HH (SSBDT) | 1,918,396 | 5,564,029 | 7,482,426 |
| Capital Improvement Projects | 194,794 | 2,321,087 | 2,515,881 |
| 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 | 67,909 | 162,991 | 230,900 |
| 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 | 228,422 | 228,423 |
| 1003817 - MSR HH-HEALTHY KIDS PRGM | - | 74,707 | 74,707 |
| 1004768 - ALLENDALE PARK TOT LOT | 97,752 | 176,879 | 274,631 |
| 1004769 - MANZANITA PARK TOT LOT | - | 54,344 | 54,344 |
| 1004770 - MAXWELL PARK TOT LOT | 8,735 | 193,686 | 202,421 |
| 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 | - | 409,693 | 409,693 |
| 1004866 - HOLLY MINI PARK | - | 165,977 | 165,977 |
| 1005316 - PARK FITNESS COURTS | 19,608 | 215,928 | 235,535 |
| 1005459 - ARROYO VIEJO MODU. BATHROOM | - | 250,000 | 250,000 |
| City Administrator | - | 111,207 | 111,207 |
| 1003817 - MSR HH-HEALTHY KIDS PRGM | - | 111,207 | 111,207 |
| Department of Transportation | - | (611) | (611) |
| 1004841 - JACK LONDON AQUATIC CTR | - | (611) | (611) |

| By Fund, Department and Project | Encumbrance Carryforward | Project Carryforward | Total Carryforward |
|---|--------------------------|----------------------|--------------------|
| Economic and Workforce Development Department | - | 46,831 | 46,831 |
| 1003817 - MSR HH-HEALTHY KIDS PRGM | - | 46,831 | 46,831 |
| Finance Department | 720 | - | 720 |
| 1003817 - MSR HH-HEALTHY KIDS PRGM | 720 | - | 720 |
| Human Services Department | 1,488,363 | 3,036,466 | 4,524,828 |
| 1000017 - DP780 Administrative Project | 182,971 | - | 182,971 |
| 1003817 - MSR HH-HEALTHY KIDS PRGM | 1,095,287 | 2,601,799 | 3,697,087 |
| 1004117 - GPF HUNGER PRGM FY1819 | 23,015 | 2,603 | 25,618 |
| 1004774 - SSBT-OUUSD WATER HYDRATION STAT | 10,119 | - | 10,119 |
| 1004775 - SSBT-COMM & EVAL STRATGIES | 138,340 | 432,063 | 570,403 |
| 1005761 - FY20-21 Midyear Reductions | 38,630 | - | 38,630 |
| Oakland Parks and Recreation Department | 133,187 | 68,656 | 201,844 |
| 1000012 - DP5000 Administrative Project | 28,026 | 29,943 | 57,969 |
| 1003817 - MSR HH-HEALTHY KIDS PRGM | 104,595 | 33,961 | 138,556 |
| 1005154 - OUTDOOR RECREATION | 567 | 4,751 | 5,318 |
| Oakland Public Library Department | 1,332 | 116,975 | 118,307 |
| 1003817 - MSR HH-HEALTHY KIDS PRGM | 1,332 | 116,975 | 118,307 |
| Oakland Public Works Department | 100,000 | (136,581) | (36,581) |
| 1003447 - BALLFIELD WRNG HZRD-CURT FLOOD | 100,000 | 14,844 | 114,844 |
| 1004768 - ALLENDALE PARK TOT LOT | - | (52,091) | (52,091) |
| 1004769 - MANZANITA PARK TOT LOT | - | (51,633) | (51,633) |
| 1004770 - MAXWELL PARK TOT LOT | - | (21,603) | (21,603) |
| 1004771 - TASSAFARONGA PARK TOT LOT | - | 3,690 | 3,690 |
| 1004841 - JACK LONDON AQUATIC CTR | - | (17,714) | (17,714) |
| 1004866 - HOLLY MINI PARK | - | (5,227) | (5,227) |
| 1005316 - PARK FITNESS COURTS | - | (8,990) | (8,990) |
| 1005359 - WILLOW PARK REC. IMPROVEMENT | - | 2,142 | 2,142 |
| 1100 - Self Insurance Liability | (0) | 574,103 | 574,103 |
| City Attorney | - | 574,103 | 574,103 |
| 1004989 - CE04079-EMPYREAN | - | 485,000 | 485,000 |
| 1005348 - Lead Paint - Richfield | - | 74,103 | 74,103 |
| 1005373 - CE04181 - PEOPLE V. JABER | - | 15,000 | 15,000 |
| Human Resources Management Department | (0) | - | (0) |
| 1000005 - DP050 Administrative Project | (0) | - | (0) |
| 1150 - Worker's Compensation Insurance Claims | 74,698 | - | 74,698 |
| Human Resources Management Department | 50,637 | - | 50,637 |
| 1000005 - DP050 Administrative Project | 50,637 | - | 50,637 |
| Non Departmental and Port | 24,061 | - | 24,061 |
| 1000021 - DP900 Administrative Project | 24,061 | - | 24,061 |
| 1610 - Successor Redevelopment Agency Reimbursement Fund | 24,912 | - | 24,912 |
| Economic and Workforce Development Department | 2,551 | - | 2,551 |
| 1000117 - SUCCESSOR AGENCY PROJECT | 2,551 | - | 2,551 |
| Finance Department | 22,362 | - | 22,362 |
| 1000116 - SUCCESSOR AGENCY ADMIN ALLOW | 22,362 | - | 22,362 |
| 1700 - Mandatory Refuse Program | (1,324) | - | (1,324) |
| Finance Department | (1,324) | - | (1,324) |
| 1000007 - DP080 Administrative Project | (1,324) | - | (1,324) |
| 1710 - Recycling Program | 473,687 | 430,745 | 904,431 |
| Economic and Workforce Development Department | 79 | - | 79 |
| 1000019 - DP850 Administrative Project | 79 | - | 79 |
| Oakland Public Works Department | 473,608 | 430,745 | 904,352 |
| 1000010 - DP300 Administrative Project | 198,797 | - | 198,797 |
| 1000985 - RECYCLING-MEASURE D | - | 203,075 | 203,075 |
| 1001567 - TRANSITION CONTRACT | 0 | 6,423 | 6,423 |

| By Fund, Department and Project | Encumbrance Carryforward | Project Carryforward | Total Carryforward |
|--|--------------------------|----------------------|--------------------|
| 1001673 - NON-RESIDENTIAL RECYCLING | 274,810 | 140,474 | 415,284 |
| 1001685 - YOUTH WE MEAN CLEAN PROGRAM | - | 80,772 | 80,772 |
| 1720 - Comprehensive Clean-up | 270,458 | - | 270,458 |
| Fire Department | 16,052 | - | 16,052 |
| 1001175 - HOUSEHD HAZ WASTE P40200 | 16,052 | - | 16,052 |
| Human Services Department | 2 | - | 2 |
| 1004120 - PW ENCAMPMENT ABATEMENT2 | 2 | - | 2 |
| Oakland Public Works Department | 254,405 | - | 254,405 |
| 1000010 - DP300 Administrative Project | 254,405 | - | 254,405 |
| 1005783 - BULKY BLOCK PARTY | 0 | - | 0 |
| 1750 - Multipurpose Reserve* | 669,283 | 673,683 | 1,342,966 |
| Capital Improvement Projects | 14,557 | - | 14,557 |
| 1004832 - SCOOTER SHARE PROGRAM | 14,557 | - | 14,557 |
| Department of Transportation | 404,538 | 673,683 | 1,078,221 |
| 1000713 - CAR SHARE | - | 467,833 | 467,833 |
| 1000840 - OUTER DIST SURVLCE CAM NETWK | 99,792 | (6) | 99,786 |
| 1001617 - CITY CENTER WEST GARAGE | - | 13,043 | 13,043 |
| 1003469 - DP350 Administrative Project | 304,746 | - | 304,746 |
| 1004832 - SCOOTER SHARE PROGRAM | - | 192,812 | 192,812 |
| Finance Department | 250,189 | - | 250,189 |
| 1000007 - DP080 Administrative Project | 250,189 | - | 250,189 |
| 1760 - Telecommunications Reserve | (18,069) | - | (18,069) |
| City Clerk | (18,069) | - | (18,069) |
| 1000003 - DP030 Administrative Project | (18,167) | - | (18,167) |
| 1000128 - KTOP PRODUCTIONS | 98 | - | 98 |
| 1770 - Telecommunications Land Use | 2,067 | - | 2,067 |
| Economic and Workforce Development Department | 2,067 | - | 2,067 |
| 1000019 - DP850 Administrative Project | 2,067 | - | 2,067 |
| 1780 - Kid's First Oakland Children's Fund | 5,163,774 | 2,669,126 | 7,832,901 |
| Human Services Department | 5,139,161 | 2,447,208 | 7,586,369 |
| 1000297 - OFCY FY2002-03 | - | 8,393 | 8,393 |
| 1000299 - OFCY FY16-17 | 8,614 | 315,433 | 324,047 |
| 1000302 - OFCY FY2008-09 | - | 0 | 0 |
| 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 | 70,558 | 70,538 | 141,097 |
| 1001093 - OFCY FY2003-04 | - | 2,519 | 2,519 |
| 1001094 - OFCY FY1998-99 | - | 1,259 | 1,259 |
| 1001137 - OFCY FY15-16 | 9,755 | - | 9,755 |
| 1001309 - OFCY FY2010-11 | - | 60,481 | 60,481 |
| 1001339 - OFCY FY2004-05 | - | 81 | 81 |
| 1003645 - OFCY FY2017-18 | 677,429 | 4,627 | 682,056 |
| 1004172 - OFCY FY2018-19 | 1,105,358 | 428,826 | 1,534,184 |
| 1004444 - OFCY FY2019-20 | 1,016,032 | 653,669 | 1,669,701 |
| 1004482 - OFCY 2020-21 | 1,052,879 | 455,319 | 1,508,199 |
| 1005541 - OFCY 2021-2022 | 1,292,881 | 332,666 | 1,625,547 |
| 1005542 - OFCY 2022-2023 | (94,500) | - | (94,500) |
| Oakland Parks and Recreation Department | 24,613 | 221,919 | 246,532 |
| 1004033 - 1780 OPR Discovery Centers | 0 | - | 0 |
| 1004873 - 1780 OPR Discovery | 12,367 | 42,977 | 55,343 |
| 1004874 - 1780 OPR SANBOXESFY1819 | 2,964 | 2,821 | 5,785 |
| 1005268 - 1780 OPR Discovery FY1920 | 353 | 4,784 | 5,138 |
| 1005269 - 1780 OPR SANDBOXES FY1920 | - | 160,861 | 160,861 |
| 1006278 - 1780 OPR OFASS FY21-22 | 8,929 | 10,476 | 19,405 |

| By Fund, Department and Project | Encumbrance Carryforward | Project Carryforward | Total Carryforward |
|---|--------------------------|----------------------|--------------------|
| 1820 - OPRCA Self Sustaining Revolving Fund | 235,090 | - | 235,090 |
| Oakland Parks and Recreation Department | 235,090 | - | 235,090 |
| 1000012 - DP5000 Administrative Project | 234,331 | - | 234,331 |
| 1001188 - CENTRAL RESRVATION SET-UP FEE | 759 | - | 759 |
| 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 | 756,601 | 41,098,168 | 41,854,769 |
| Housing and Community Development Department | 714,814 | 40,944,696 | 41,659,510 |
| 1000381 - CIVIC CENTER14TOD | - | 50,000 | 50,000 |
| 1000386 - HTF HOUSING DEV | 145,298 | 12,148,731 | 12,294,029 |
| 1000393 - PREDEVELOPMENT LOAN | - | 138,174 | 138,174 |
| 1001418 - DHCD ADMINISTRAT G05650 | - | 149,462 | 149,462 |
| 1001664 - JOBS/HOUSING IMPACT FEES | - | 5,020,717 | 5,020,717 |
| 1001674 - AFFORDABLE HOUSING IMPACT FEE | - | 15,680,438 | 15,680,438 |
| 1004667 - 7TH & CAMPBELL | - | 55,424 | 55,424 |
| 1004668 - 95TH AND INTERNATIONAL | - | 222,465 | 222,465 |
| 1004670 - FRIENDSHIP SENIOR RENTAL | - | 1,885,000 | 1,885,000 |
| 1004675 - WEST GRAND & BRUSH | - | 4,295,000 | 4,295,000 |
| 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 |
| 1005788 - Fook Lok East | - | 181,127 | 181,127 |
| Human Services Department | - | 420 | 420 |
| 1003810 - GPF HEALTH N SFTY HMLSS ENCMPT | - | 420 | 420 |
| Planning and Building Department | 41,788 | 153,052 | 194,839 |
| 1001664 - JOBS/HOUSING IMPACT FEES | - | 71,130 | 71,130 |
| 1001674 - AFFORDABLE HOUSING IMPACT FEE | - | 87,332 | 87,332 |
| 1005925 - Impact Fees: Admin Processing | - | 925 | 925 |
| 1005954 - 5 Year Impact Fee Study (HEG) | 41,788 | (6,335) | 35,452 |
| 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 | 30,210 | - | 30,210 |
| Human Services Department | 30,210 | - | 30,210 |
| 1000541 - TOURAINE HOTEL HENRY | 30,210 | - | 30,210 |
| 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 | - | 1,179,556 | 1,179,556 |
| Housing and Community Development Department | - | 1,179,556 | 1,179,556 |
| 1000937 - CALIFORNIA HOTEL | - | 1,179,556 | 1,179,556 |
| 1885 - 2011A-T Subordinated Housing | - | 5,710,817 | 5,710,817 |
| Housing and Community Development Department | - | 5,710,817 | 5,710,817 |
| 1000390 - PARCELS F-G-BRKLYNB | - | 1,519,111 | 1,519,111 |
| 1001237 - BROOKLYN BASIN AFFHSG-423 CITY | - | 385,913 | 385,913 |

| By Fund, Department and Project | Encumbrance Carryforward | Project Carryforward | Total Carryforward |
|--|--------------------------|----------------------|--------------------|
| 1004722 - VISTA ESTERO | - | 228,686 | 228,686 |
| 1005788 - Fook Lok East | - | 3,577,107 | 3,577,107 |
| 2063 - FEMA Declarations | 0 | (720,161) | (720,161) |
| Fire Department | 0 | (720,161) | (720,161) |
| 1003898 - HURRICANE IRMA | 0 | (0) | (0) |
| 1004407 - HURRICANE FLORENCE 2018 | - | (134,410) | (134,410) |
| 1004440 - HURRICANE MICHAEL | - | 3,780 | 3,780 |
| 1005093 - HURRICANE DORIAN | - | (200,686) | (200,686) |
| 1006017 - CHAMPLAIN TOWER COLLAPSE | - | (57,119) | (57,119) |
| 1006111 - HURRICANE IDA | 0 | (331,726) | (331,726) |
| 2071 - CARES Act Relief Fund | (3,503) | 3,969,842 | 3,966,339 |
| Economic and Workforce Development Department | 0 | - | 0 |
| 1005392 - CARES Anti Displacement | 0 | - | 0 |
| Housing and Community Development Department | (3,702) | 3,969,842 | 3,966,140 |
| 1005684 - BACS SCATTERED SITES | - | 967,790 | 967,790 |
| 1005781 - ERA Program | 3 | - | 3 |
| 1006076 - ERAP II | (3,705) | 3,002,052 | 2,998,347 |
| Information Technology Department | 199 | - | 199 |
| 1005398 - CARES Broadband/Digital | 199 | - | 199 |
| 2072 - American Rescue Plan Act | - | 490,305 | 490,305 |
| Housing and Community Development Department | - | 490,305 | 490,305 |
| 1006120 - CA ERAP-SRA2 | - | 490,305 | 490,305 |
| 2102 - Department of Agriculture | 293,068 | - | 293,068 |
| Human Services Department | 293,068 | - | 293,068 |
| 1000308 - HSD-SUMMER FOOD PROG-2015 | 7,412 | - | 7,412 |
| 1004170 - HSD-SUMMER FOOD PROG 2019 | 279,689 | - | 279,689 |
| 1004507 - HEADSTART FY20-21 CCFP 093021 | (0) | - | (0) |
| 1005568 - HEADSTART FY21-22 CCFP | 5,968 | - | 5,968 |
| 2103 - HUD-ESG/SHP/HOPWA | 13,413,041 | 2,699,233 | 16,112,274 |
| Human Services Department | 13,413,041 | 2,699,233 | 16,112,274 |
| 1000512 - HOPWA 2016 FY1619 | 33 | - | 33 |
| 1003708 - HOPWA 2017 FY17/20 | 103,100 | - | 103,100 |
| 1004040 - TH OPERATIONS OHA 01312033 | 533,979 | - | 533,979 |
| 1004126 - HESG 2018 FY1820 | 5,168 | - | 5,168 |
| 1004132 - COC FIT 2018 FY1920 | 121,721 | - | 121,721 |
| 1004134 - HOPWA 2018 FY18/21 | 435,309 | - | 435,309 |
| 1004143 - COC HFSN 2018 FY1920 | 0 | - | 0 |
| 1004219 - COC NCHYRRH 2017 FY1819 | 736,115 | - | 736,115 |
| 1004582 - HESG 2019 FY19-21 06-30-21 | 1,364 | - | 1,364 |
| 1004584 - COC NCFRRHC 2018 FY19-20 | 63,286 | - | 63,286 |
| 1004585 - COC OHYHC 2018 FY1920 07-31-20 | 23,841 | - | 23,841 |
| 1004586 - COC FIT 2018 FY1920 | 90,761 | - | 90,761 |
| 1004587 - COC MCTHP 2018 FY1920 09-30-20 | 10,188 | - | 10,188 |
| 1004588 - COC HFSN 2019 FY20-21 02-28-21 | 91,056 | - | 91,056 |
| 1004589 - HOPWA 2019 FY19-22 06-30-22 | 1,804,743 | - | 1,804,743 |
| 1004590 - OPRI OHA FY19-20 | 165,341 | - | 165,341 |
| 1004604 - HESG 2020 FY20-22 06-30-22 | 54,858 | - | 54,858 |
| 1004606 - COC NCFRRHC 2019 FY20-21 | 162,157 | - | 162,157 |
| 1004607 - COC OHYHC 2019 FY2021 07-31-21 | 35,507 | - | 35,507 |
| 1004609 - COC MCFIT FY2021 08312021 | (33,823) | - | (33,823) |
| 1004611 - HOPWA 2020 FY20-23 06-30-23 | 2,543,469 | 29,215 | 2,572,683 |
| 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 |

| By Fund, Department and Project | Encumbrance Carryforward | Project Carryforward | Total Carryforward |
|--|--------------------------|----------------------|--------------------|
| 1005315 - COVID19 ESG CARES ACT 090922 | 2,525,693 | 563,574 | 3,089,267 |
| 1005319 - COVID19 HOPWA CARES ACT 063020 | 287,239 | 10,439 | 297,678 |
| 1005598 - HESG 2021 FY2022 | 48,852 | 7,058 | 55,910 |
| 1005600 - COC NCFRRHC 2020 FY2022 | 378,384 | 12,762 | 391,146 |
| 1005602 - COC OHYHC 2020 FY2022 | 136,174 | (2,449) | 133,725 |
| 1005604 - COC MCFIT FY2022 | 321,957 | - | 321,957 |
| 1005607 - COC HFSN 2022 FY2023 | - | (3,436) | (3,436) |
| 1005608 - HOPWA 2021 FY2022 | 952,988 | 2,083,653 | 3,036,641 |
| 1005610 - COC NCHYRRH 2020 FY2022 | 743,489 | (1,582) | 741,907 |
| 1005612 - OPRI OHA FY2022 | 581,298 | - | 581,298 |
| 1005710 - CoC GRND HLLND FY2022 | 12,614 | - | 12,614 |
| 2104 - Department of Commerce | - | 193,830 | 193,830 |
| Housing and Community Development Department | - | 193,830 | 193,830 |
| 1006394 - EDA REVOLVING LOAN FUND 2104 | - | 193,830 | 193,830 |
| 2108 - HUD-CDBG | 698,627 | 6,322,026 | 7,020,653 |
| Capital Improvement Projects | 350,000 | 90,586 | 440,586 |
| 1005807 - CDBG CHS HRMSC CIP FY2021 | 350,000 | - | 350,000 |
| 1005895 - 2108 CDBG CCE COMM PROP ACQUI | - | 90,586 | 90,586 |
| City Attorney | - | (31,673) | (31,673) |
| 1001418 - DHCD ADMINISTRAT G05650 | - | (22,761) | (22,761) |
| 1005938 - CDBG General Admin_FY22 | - | (8,911) | (8,911) |
| Economic and Workforce Development Department | - | 234,029 | 234,029 |
| 1001417 - BUSINESS DEVE G01900 | - | 86,354 | 86,354 |
| 1006086 - EWD CDBG Delivery | - | 147,675 | 147,675 |
| Finance Department | - | 122,838 | 122,838 |
| 1001418 - DHCD ADMINISTRAT G05650 | - | 122,838 | 122,838 |
| Housing and Community Development Department | 12,814 | 5,854,188 | 5,867,002 |
| 1000079 - TENANT ACCESS G00500 | - | 145,576 | 145,576 |
| 1000081 - OBDC PROGRAM DE G02200 | - | (469,328) | (469,328) |
| 1000083 - CD CONTINGENCY G06250 | - | 11,970 | 11,970 |
| 1000085 - HOME COUNSELING G08350 | 15 | 43,102 | 43,117 |
| 1000087 - HOME MAINTENANCE G08650 | - | (722,971) | (722,971) |
| 1000089 - EB COM LAW CTR CDBG | - | 0 | 0 |
| 1000090 - EMERGENCY HOME REPAIR PROG | 733 | 195,132 | 195,866 |
| 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 |
| 1000385 - CERP | - | 1,901 | 1,901 |
| 1000886 - REHAB LOAN PROG G08750 | 8,812 | (552,927) | (544,115) |
| 1000887 - CD SELF-HELP PAINT G09050 | - | 10,879 | 10,879 |
| 1001107 - MINOR HOME REPAIR G53800 | 2,576 | 33,273 | 35,849 |
| 1001417 - BUSINESS DEVE G01900 | - | (17,685) | (17,685) |
| 1001418 - DHCD ADMINISTRAT G05650 | 92 | (395,316) | (395,224) |
| 1001462 - SPAAT STUDENT PROGR | - | 501 | 501 |
| 1001523 - FEMA SF SEISMIC RETROFIT MATCH | - | 586,240 | 586,240 |
| 1001532 - FEMA SOFTSTORY RETROFIT MATCH | - | 139,157 | 139,157 |
| 1003922 - Youth & Young Adults Services | - | 91,356 | 91,356 |
| 1003928 - SAVE Center - Homeless Svc | - | 12 | 12 |
| 1003930 - Career Center Improvements | - | (20) | (20) |
| 1003934 - Educational Support | - | (6,947) | (6,947) |
| 1003935 - Operation Abate & Deter | - | 22,774 | 22,774 |
| 1003937 - Youth Svcs & Crime Prevention | - | 13 | 13 |

| By Fund, Department and Project | Encumbrance Carryforward | Project Carryforward | Total Carryforward |
|--|--------------------------|----------------------|--------------------|
| 1003938 - Economic Development | - | (132) | (132) |
| 1004524 - Spanish Speaking Foundation CI | - | 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 | - | 10,165 | 10,165 |
| 1005172 - Bus Rapaid Transit - CDBG | - | 1,018 | 1,018 |
| 1005466 - Homeless Youth Services | - | 64 | 64 |
| 1005467 - Youth Re-entry Services | - | 64 | 64 |
| 1005469 - 3050 Int'l Blvd Acquisition | - | 30,491 | 30,491 |
| 1005524 - East Oakland Enterpreneuship | - | 460 | 460 |
| 1005525 - CDBG CARES ACT Grant - CV | - | 2,162,986 | 2,162,986 |
| 1005682 - CDBG CARES ACT grant - CV3 | - | 3,168,719 | 3,168,719 |
| 1005808 - OakWifi - CDBG | - | 16,213 | 16,213 |
| 1005908 - Oper Beautification Advc_FY22 | - | 40,516 | 40,516 |
| 1005909 - Construction/Project Mgmt_FY22 | - | 1 | 1 |
| 1005911 - East Oakland Entr Forums_FY22 | - | 464 | 464 |
| 1005912 - Senior Services_FY22 | - | 161 | 161 |
| 1005920 - 3050 Intl Blvd Health_FY22 | - | 75,000 | 75,000 |
| 1005926 - Youth & Young Adult Serv_FY22 | - | 1,212 | 1,212 |
| 1005928 - 3050-Int'l Blvd Acqn_FY22 | - | 58,010 | 58,010 |
| 1005931 - Single Mom Housing_FY22 | - | 38,697 | 38,697 |
| 1005933 - East Bay Law Center_FY22 | - | 4,536 | 4,536 |
| 1005934 - Minor Home Repairs_FY22 | - | 44,306 | 44,306 |
| 1005935 - Rehab Loan Program_FY22 | - | 36,588 | 36,588 |
| 1005936 - Relocation Program_FY22 | - | 208,335 | 208,335 |
| 1005938 - CDBG General Admin_FY22 | - | (143,734) | (143,734) |
| 1005939 - CDBG Program Delivery_FY22 | - | 140,541 | 140,541 |
| 1005944 - CDBG EHRP/HMIP_FY22 | - | 300 | 300 |
| 1005945 - CDBG AIP/Lead-Safe Prog_FY22 | - | 222,626 | 222,626 |
| 1006082 - CDBG City Team | - | 22,215 | 22,215 |
| 1006084 - CDBG RLPI | - | 492,480 | 492,480 |
| 1006092 - Non-Public & Non-Admin | 586 | 14,563 | 15,149 |
| 1006093 - 3P Affordable Hsng | - | 112,552 | 112,552 |
| Human Services Department | 121,419 | 7,721 | 129,140 |
| 1001338 - 2108 CDBG EOCP HOMELESS HSG SHELTER | 24,207 | 7,721 | 31,928 |
| 1001418 - DHCD ADMINISTRAT G05650 | 441 | - | 441 |
| 1004135 - CDBG PATH SET ASIDE FY1819 | 2,356 | - | 2,356 |
| 1004136 - CDBG CHS ADMIN FY1819 | 43,969 | - | 43,969 |
| 1005589 - CDBG CHS ADMIN FY2022 | 5,015 | - | 5,015 |
| 1005593 - CDBG PATH SET ASIDE FY2022 | 38,751 | - | 38,751 |
| 1005713 - 2108 CDBG CHS EOCP | 6,680 | - | 6,680 |
| Oakland Parks and Recreation Department | - | 50 | 50 |
| 1001660 - STRIDE PROGRAM | - | 50 | 50 |
| Oakland Public Works Department | 214,393 | 64,400 | 278,793 |
| 1004877 - DEFREMERY POOL IMPROV - CDBG | (7,928) | 1,309 | (6,619) |
| 1004878 - CARMEN FLORES REC CTR - CDBG | 1,692 | 524 | 2,216 |
| 1004917 - BUSHROD PARK - CDBG | - | - | - |
| 1004919 - FRANKLIN REC CTR - CDBG | (0) | 3,046 | 3,046 |
| 1005471 - Drivers Plaza | - | 15 | 15 |
| 1005495 - DIMOND PARK - CDBG PROJECT | - | 12,344 | 12,344 |
| 1005496 - ELMHURST LIBRARY IMPRO - CDBG | - | 47,137 | 47,137 |
| 1005498 - RAINBOW REC CENTER IMPRO | 82,000 | - | 82,000 |

| By Fund, Department and Project | Encumbrance Carryforward | Project Carryforward | Total Carryforward |
|---|--------------------------|----------------------|--------------------|
| 1005725 - CDBG GRNT-COOP FOOD HUB PILOT | - | 25 | 25 |
| 1005949 - CDBG Defremery Pool_FY22 | 138,629 | - | 138,629 |
| Planning and Building Department | - | (20,113) | (20,113) |
| 1001024 - BLIGHT ABATEMENT PROGRAM | - | (20,113) | (20,113) |
| 2109 - HUD-Home | - | 21,793,094 | 21,793,094 |
| Housing and Community Development Department | - | 21,793,094 | 21,793,094 |
| 1000248 - HOME HSING DEV.PROJ G172121 | - | 10,756 | 10,756 |
| 1000364 - REDWOOD HILL | - | (163,036) | (163,036) |
| 1000379 - HOME PROGRAM H91012 | - | 1,804,438 | 1,804,438 |
| 1000390 - PARCELS F-G-BRKLYNB | - | 76,217 | 76,217 |
| 1000394 - HOME HOUSING DEV | - | 6,915,606 | 6,915,606 |
| 1001304 - HMIP HOMEOWNER REHAB | - | 715,967 | 715,967 |
| 1004439 - Ancora Place-SAHA (WOLERY) | - | 633,749 | 633,749 |
| 1004668 - 95TH AND INTERNATIONAL | - | 358,455 | 358,455 |
| 1004670 - FRIENDSHIP SENIOR RENTAL | - | 115,000 | 115,000 |
| 1006277 - HOME-ARP | - | 7,125,941 | 7,125,941 |
| 1006504 - COLISEUM WAY | - | 4,200,000 | 4,200,000 |
| 2112 - Department of Justice | 883,752 | 1,230,643 | 2,114,395 |
| Department of Violence Prevention | 25 | 330,268 | 330,293 |
| 1005116 - HSD- OJJDP-2nd Chance Act | 25 | 31,618 | 31,643 |
| 1005974 - CORONAVIRUS EMERGENCY FUNDING | - | 298,650 | 298,650 |
| Police Department | 883,727 | 900,375 | 1,784,102 |
| 1004147 - 2017 JUSTICE ASSISTANCE GRANT | 0 | 184,124 | 184,124 |
| 1004204 - FY2018 DNA BACKLOG GRANT | 7,302 | 1,367 | 8,669 |
| 1004209 - COLLECTIVE HEALING | 34,147 | 75,415 | 109,562 |
| 1004728 - 2018 JUSTICE ASSISTANCE GRANT | - | 133,678 | 133,678 |
| 1004742 - 2019 COVERDELL GRANT | 424 | 4,143 | 4,566 |
| 1004744 - FY2019 DNABACKLOG GRANT | 418 | 2,868 | 3,286 |
| 1004746 - FY2020 DNA BACKLOG GRANT | 30,964 | 1,739 | 32,703 |
| 1005754 - SEXUAL ASSAULT EVIDENCE SUBMIS | - | 153,627 | 153,627 |
| 1005775 - LEVS GRANT | - | (222,808) | (222,808) |
| 1005974 - CORONAVIRUS EMERGENCY FUNDING | 789,492 | 198,250 | 987,742 |
| 1006005 - 2020 COVERDELL GRANT | 20,981 | 74 | 21,055 |
| 1006491 - 2021 DNA BACKLOG GRANT | - | 367,898 | 367,898 |
| 2113 - Department of Justice - COPS Hiring | - | (963,191) | (963,191) |
| Police Department | - | (963,191) | (963,191) |
| 1001353 - 2015 COPS HIRING PROGRAM | - | (79,575) | (79,575) |
| 1003260 - 2016 COPS HIRING PROGRAM | - | (798,423) | (798,423) |
| 1005775 - LEVS GRANT | - | (168,373) | (168,373) |
| 1005832 - LAW ENFRMNT MENTAL HEALTH | - | 83,179 | 83,179 |
| 2116 - Department of Transportation | 7,074,279 | 10,690,838 | 17,765,116 |
| Capital Improvement Projects | 7,074,279 | 9,638,248 | 16,712,527 |
| 1000634 - LAUREL ACCESS MILLS-LAMMPS B&P LS&R | - | (0) | (0) |
| 1000820 - BR RETROFIT-LEIMERT | 0 | - | 0 |
| 1000967 - ADELINE BRIDGE RETROFIT GRANT | 116,988 | 32,257 | 149,244 |
| 1000977 - SEC 130 RR XING-105TH AVE | - | 4,055 | 4,055 |
| 1001035 - 7TH ST STREETScape PHASE 2 | 191 | 2,056 | 2,248 |
| 1001195 - SAFE ROUTE TO SCHOOL CYCLE 1 | - | 206 | 206 |
| 1001298 - EMBARCADERO BRIDGE REPLACEMNT | 49,190 | (12,186) | 37,004 |
| 1001681 - 23RD AVE BRIDGE RETROFIT | 786 | 442,494 | 443,280 |
| 1003203 - HSIP 7 GRANT - TELEGRAPH AVE | 274,950 | 171,757 | 446,707 |

| By Fund, Department and Project | Encumbrance Carryforward | Project Carryforward | Total Carryforward |
|--|--------------------------|----------------------|--------------------|
| 1003204 - HSIP 7 GRANT-MARKET SAN PABLO | 5,533 | 363,829 | 369,362 |
| 1003205 - HSIP 7 GRANT-DWNTWN SIGNAL | 0 | - | 0 |
| 1003211 - 19TH ST BART TO LAKE MERRITT | 2,817,201 | - | 2,817,201 |
| 1003233 - ATP CYCLE 2 TELEGRAPH-GRANT | 2,717,986 | 2,509 | 2,720,495 |
| 1003472 - CMAQ MTC PARKING & MBILITY MGT | - | 336,663 | 336,663 |
| 1004012 - HSIP 8 BANCROFT AVE (147) | 335,831 | 127,119 | 462,950 |
| 1004013 - HSIP 8 OAKLAND HILLS (148) | 436,549 | 344,345 | 780,894 |
| 1004014 - HSIP 8 FRUITVALE AVE (149) | 43,942 | 233,085 | 277,027 |
| 1004015 - HSIP 8 35TH AVE (150) | 26,688 | 105,369 | 132,058 |
| 1004016 - HSIP 8 DOWNTOWN (151) | 248,443 | 75 | 248,519 |
| 1004017 - HSIP 8 HIGH ST (152) | - | 458,922 | 458,922 |
| 1004700 - HSIP CYCLE 9 | - | 909,078 | 909,078 |
| 1004947 - OAKLAND LSR PAVING PROGRAM | - | 4,885,000 | 4,885,000 |
| 1005338 - EDGEWATER DR BRIDGE L&R | - | 1,231,615 | 1,231,615 |
| Department of Transportation | (0) | 1,208,732 | 1,208,732 |
| 1000820 - BR RETROFIT-LEIMERT | - | 119,292 | 119,292 |
| 1000977 - SEC 130 RR XING-105TH AVE | - | 163,428 | 163,428 |
| 1001436 - SEC 130 RR XING-85TH AVE | - | 114,975 | 114,975 |
| 1001440 - SEC 130 RR XING-29TH AVE | - | 376,300 | 376,300 |
| 1001681 - 23RD AVE BRIDGE RETROFIT | - | 434,536 | 434,536 |
| 1003200 - HGH CRTLND YGNCIO - CON PHASE | (0) | - | (0) |
| 1003203 - HSIP 7 GRANT - TELEGRAPH AVE | - | (182,192) | (182,192) |
| 1003204 - HSIP 7 GRANT-MARKET SAN PABLO | - | (33,467) | (33,467) |
| 1003211 - 19TH ST BART TO LAKE MERRITT | - | (29,459) | (29,459) |
| 1003233 - ATP CYCLE 2 TELEGRAPH-GRANT | - | 415,440 | 415,440 |
| 1003251 - HSIP 7 GRANT-CLREMONT SHATTUCK | - | 24,568 | 24,568 |
| 1003472 - CMAQ MTC PARKING & MBILITY MGT | - | (185,251) | (185,251) |
| 1004012 - HSIP 8 BANCROFT AVE (147) | - | 29,187 | 29,187 |
| 1004013 - HSIP 8 OAKLAND HILLS (148) | - | 24,176 | 24,176 |
| 1004014 - HSIP 8 FRUITVALE AVE (149) | - | 57,033 | 57,033 |
| 1004015 - HSIP 8 35TH AVE (150) | - | 9,123 | 9,123 |
| 1004016 - HSIP 8 DOWNTOWN (151) | - | (45,646) | (45,646) |
| 1004017 - HSIP 8 HIGH ST (152) | - | 70,237 | 70,237 |
| 1004700 - HSIP CYCLE 9 | - | 2,281 | 2,281 |
| 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 | - | (137,870) | (137,870) |
| Oakland Public Works Department | - | (156,143) | (156,143) |
| 1001298 - EMBARCADERO BRIDGE REPLACEMNT | - | 8,345 | 8,345 |
| 1001440 - SEC 130 RR XING-29TH AVE | - | (2,300) | (2,300) |
| 1001681 - 23RD AVE BRIDGE RETROFIT | - | 71,860 | 71,860 |
| 1003211 - 19TH ST BART TO LAKE MERRITT | - | (66,796) | (66,796) |
| 1003233 - ATP CYCLE 2 TELEGRAPH-GRANT | - | 119,647 | 119,647 |
| 1003251 - HSIP 7 GRANT-CLREMONT SHATTUCK | - | (24,568) | (24,568) |
| 1004012 - HSIP 8 BANCROFT AVE (147) | - | (66,386) | (66,386) |
| 1004013 - HSIP 8 OAKLAND HILLS (148) | - | (9,425) | (9,425) |
| 1004014 - HSIP 8 FRUITVALE AVE (149) | - | (81,148) | (81,148) |
| 1004015 - HSIP 8 35TH AVE (150) | - | 11,619 | 11,619 |
| 1004016 - HSIP 8 DOWNTOWN (151) | - | (30,368) | (30,368) |
| 1004017 - HSIP 8 HIGH ST (152) | - | (82,179) | (82,179) |
| 1004700 - HSIP CYCLE 9 | - | (4,443) | (4,443) |
| 2120 - Federal Action Agency | 11 | 271,474 | 271,485 |
| Human Services Department | 11 | 271,474 | 271,485 |
| 1004567 - SCP FY20-21 FED | 11 | - | 11 |

| By Fund, Department and Project | Encumbrance Carryforward | Project Carryforward | Total Carryforward |
|--|--------------------------|----------------------|--------------------|
| 1005614 - SCP FY2022 FED | - | 259,262 | 259,262 |
| 1005616 - SCP FY2022 MATCH | - | 1,100 | 1,100 |
| 1005618 - FGP FY2022 FED | - | 11,112 | 11,112 |
| 2123 - US Dept of Homeland Security | 299,929 | 5,704,008 | 6,003,936 |
| Fire Department | 37,429 | 5,704,008 | 5,741,436 |
| 1000479 - FY07 SUASI MGMT TM G349710 | - | 264,431 | 264,431 |
| 1000480 - FY07 SUASI TEWG G349720 | - | 137,000 | 137,000 |
| 1000483 - SUASI 08 REG COLLAB G364520 | - | 214,109 | 214,109 |
| 1000484 - SUASI 08 TRAINING G364530 | - | 10,544 | 10,544 |
| 1000579 - NCRIC 2007 G398310 | - | 5,450 | 5,450 |
| 1000580 - NCRIC 2008 G398410 | - | 220,992 | 220,992 |
| 1000582 - SUASI 09 INOP COMM G411210 | - | 91,834 | 91,834 |
| 1000583 - SUASI 09 CBRNE G411220 | - | 18,790 | 18,790 |
| 1000584 - SUASI 09 C-R COLLAB G411230 | - | 166,413 | 166,413 |
| 1000587 - SUASI 2010-RGNL RK G425720 | - | 3,147 | 3,147 |
| 1000588 - EN RISK AND PLAN PJ C G425810 | - | 551,934 | 551,934 |
| 1000590 - STRENGTH AND CBRNE G425830 | - | 22,114 | 22,114 |
| 1000591 - PSGP 2009 CONF SP G426410 | - | 20,388 | 20,388 |
| 1000593 - PSGP 2008 WATERSIDE G445010 | - | 20,254 | 20,254 |
| 1000594 - PSGP2008 SURVEILLNC G445210 | - | 6,423 | 6,423 |
| 1000595 - PSGP 2008 H-C RESC G445310 | - | 3,795 | 3,795 |
| 1000597 - ALCO TRAINING 2010 G451010 | - | 277,693 | 277,693 |
| 1000598 - ALCO TRAINING 2012 G451020 | - | (62,043) | (62,043) |
| 1000599 - ALCO TRAINING 2009 G451110 | - | 4,452 | 4,452 |
| 1000602 - NCRIC 2011 G460710 | - | 177,561 | 177,561 |
| 1000603 - NCRIC 2012 G460720 | - | 101,517 | 101,517 |
| 1000610 - AC SHERIFF G479110 | - | 3,300 | 3,300 |
| 1000611 - 2014 SUASI RRISK MT G482410 | - | (59,370) | (59,370) |
| 1000612 - 2014 SUASI CBRNE G482710 | - | 184 | 184 |
| 1000734 - SUASI 2015 RR MGT A G495910 | - | (379,374) | (379,374) |
| 1000735 - SUASI 2015 CO CAP C G495920 | - | 28,000 | 28,000 |
| 1000736 - SUASI 2015 CBRNE D G495930 | - | 172,824 | 172,824 |
| 1000737 - SUASI 2015 EP-CP D G495940 | - | 809 | 809 |
| 1000738 - SHSGP FY15 G497910 | - | 1,100 | 1,100 |
| 1001125 - FY07 SUASI HS STAFF G349730 | - | 290,978 | 290,978 |
| 1001126 - SUASI 08 CBRNE G364510 | - | 865 | 865 |
| 1001150 - SUASI 09 REG TR-EX G411240 | - | 9,982 | 9,982 |
| 1001151 - SUASI2010-CBRNE DET G425730 | - | 15,815 | 15,815 |
| 1001153 - PSGP2008LAW ENFRMNT G445110 | - | 11,883 | 11,883 |
| 1001154 - 2012 SUASI RM-PL A G465910 | - | 16 | 16 |
| 1001155 - 2013 SUASI DRD PJ D G471730 | - | 189,028 | 189,028 |
| 1001228 - 2013 SUASI R M PJ A G471710 | - | 860,987 | 860,987 |
| 1001318 - RCPG FY09 G385820 | - | 255,751 | 255,751 |
| 1001373 - RCPG FY07 FY08 G385810 | - | 531,282 | 531,282 |
| 1003286 - SUASI 2016 | (11,571) | 505,123 | 493,552 |
| 1004663 - UASI 2020 | 49,000 | 385,393 | 434,393 |
| 1004683 - FY 2020 CERT GRANT | - | 41,205 | 41,205 |
| 1005555 - UASI 2021 | - | 581,430 | 581,430 |
| Police Department | 262,500 | 0 | 262,500 |
| 1005177 - 2019 PORT SECURITY GRANT | 262,500 | 0 | 262,500 |
| 2124 - Federal Emergency Management Agency (FEMA) | 1,168,022 | 4,080,723 | 5,248,745 |
| Fire Department | 833,717 | 2,307,717 | 3,141,434 |
| 1000606 - AFG WELLNESS GRANT G475410 | - | 30,746 | 30,746 |
| 1000741 - DISASTER RESISTH792 H79210 | - | 173,317 | 173,317 |

| By Fund, Department and Project | Encumbrance Carryforward | Project Carryforward | Total Carryforward |
|---|--------------------------|----------------------|--------------------|
| 1001061 - OIL SPILL CONTROL PLAN G251710 | - | 6,972 | 6,972 |
| 1001128 - US&R 2016-2017 G364970 | (1,598) | - | (1,598) |
| 1001202 - MMRS-ERCS G262710 | - | 12,645 | 12,645 |
| 1001203 - SAFER GRANT 2014 G407040 | - | 591,035 | 591,035 |
| 1003300 - 2015 US&R GRANT SUPPLEMENTAL | - | 0 | 0 |
| 1003886 - 2017 US&R Grant | 0 | - | 0 |
| 1003887 - 2018 US&R Grant | (0) | (145) | (145) |
| 1003976 - 2016 US&R Supplement Grant B | 0 | 0 | 0 |
| 1004417 - 2017 US&R Grant Supplemental | 0 | (0) | (0) |
| 1004647 - 2019 US&R Grant | - | 90,000 | 90,000 |
| 1004649 - 2020 US&R Grant | 10,314 | 400,688 | 411,002 |
| 1005106 - 2018 US&R Grant Supplemental | - | 83,833 | 83,833 |
| 1005561 - 2021 US&R Grant | - | 812,842 | 812,842 |
| 1006322 - PSGP 2021 | 825,000 | - | 825,000 |
| 1006363 - AFG 2020 | - | 105,784 | 105,784 |
| Housing and Community Development Department | 9,326 | 1,772,986 | 1,782,311 |
| 1001531 - FEMA SF SEISMIC RETROFIT | - | 1,306,418 | 1,306,418 |
| 1001678 - FEMA SOFTSTORY RETROFIT | 9,326 | 466,567 | 475,893 |
| Police Department | 324,980 | 20 | 325,000 |
| 1005741 - 2020 PORT SECURITY GRANT | 324,980 | 20 | 325,000 |
| 2125 - Environmental Protection Agency | - | 1,484,568 | 1,484,568 |
| Capital Improvement Projects | - | 1,494,523 | 1,494,523 |
| 1005340 - COURTLAND CREEK RESTORATION | - | 1,494,523 | 1,494,523 |
| Oakland Public Works Department | - | (9,955) | (9,955) |
| 1005340 - COURTLAND CREEK RESTORATION | - | (9,955) | (9,955) |
| 2128 - Department of Health and Human Services | 1,770,280 | 8,090,179 | 9,860,458 |
| Fire Department | - | 14,076 | 14,076 |
| 1000577 - FY13-14 MRC G375830 | - | 7,503 | 7,503 |
| 1001479 - FY 09-10 MRC G375820 | - | 6,573 | 6,573 |
| Human Services Department | 1,770,280 | 8,076,103 | 9,846,383 |
| 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 | 35,500 | 35,516 |
| 1004443 - CAP CSBG 2020 PROGRAM | 911 | - | 911 |
| 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 | 16,131 | - | 16,131 |
| 1004484 - SAMHSA YR5 09-29-21 | 47,308 | - | 47,308 |
| 1004508 - HEADSTART FY20-21 BASIC | 20,557 | - | 20,557 |
| 1004509 - HEADSTART FY20-21 TTA | 1,425 | - | 1,425 |
| 1004510 - HEADSTART FY20-21 CSPP | 3,536 | - | 3,536 |
| 1004514 - EARLY HEADSTART FY20-21 BASIC | 15,893 | - | 15,893 |
| 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 | - | 3,670 |
| 1005318 - COVID-19 CSBG | 22,596 | - | 22,596 |
| 1005357 - HEADSTART FY19-20 CV19 SUPPL | 3,761 | - | 3,761 |
| 1005358 - E HEADSTART FY19-20 CV19 SUPPL | 4,048 | - | 4,048 |

| By Fund, Department and Project | Encumbrance Carryforward | Project Carryforward | Total Carryforward |
|--|--------------------------|----------------------|--------------------|
| 1005549 - MSSP FY 21-22 ADMIN | 733 | - | 733 |
| 1005551 - MSSP FY 21-22 Waived Svcs | 6,834 | - | 6,834 |
| 1005569 - HEADSTART FY21-22 BASIC | 385,127 | 1,765,711 | 2,150,838 |
| 1005570 - HEADSTART FY21-22 TTA | - | 65,820 | 65,820 |
| 1005575 - EARLY HEADSTART FY21-22 BASIC | 353,244 | 4,238,143 | 4,591,388 |
| 1005580 - HEADSTART FY22-23 BASIC | (48) | 4 | (44) |
| 1005640 - CAP CSBG 2022 ADMIN | - | 164,060 | 164,060 |
| 1005641 - CAP CSBG 2022 PROGRAM | 369,429 | 588,040 | 957,469 |
| 1006121 - Headstart Startup Funds | 59,055 | 179,690 | 238,745 |
| 1006122 - Early Headstart Startup Funds | 85,861 | 178,500 | 264,361 |
| 1006164 - SAMSHA YR 1 09-29-22 | 270,500 | 237,379 | 507,879 |
| 1006194 - Headstart ARP | 59,926 | 286,636 | 346,562 |
| 1006197 - Early Headstart ARP | 60,137 | 341,847 | 401,984 |
| 2129 - Trade Corridor Improvement Fund (TCIF) State Grant | - | 1,226,943 | 1,226,943 |
| Capital Improvement Projects | - | 1,760,301 | 1,760,301 |
| 1001336 - TCIF OHIT 2129-C470010 | - | 1,760,301 | 1,760,301 |
| Economic and Workforce Development Department | - | (470,985) | (470,985) |
| 1001336 - TCIF OHIT 2129-C470010 | - | (470,985) | (470,985) |
| Oakland Public Works Department | - | (62,374) | (62,374) |
| 1001336 - TCIF OHIT 2129-C470010 | - | (62,374) | (62,374) |
| 2134 - California Parks and Recreation | 322,304 | 4,424,848 | 4,747,152 |
| Capital Improvement Projects | 322,304 | 3,909,729 | 4,232,033 |
| 1000717 - DURANT MINI PARK | 0 | (6,572) | (6,572) |
| 1000854 - RAINBOW REC CENTER EXPANSION | - | 55 | 55 |
| 1005329 - TYRONE CARNEY PARK RENOVATION | 87,334 | 1,925,105 | 2,012,439 |
| 1005330 - SOBRANTE PARK RENOVATION | 234,970 | 1,991,142 | 2,226,112 |
| Oakland Public Works Department | - | 515,118 | 515,118 |
| 1000717 - DURANT MINI PARK | - | 1,691 | 1,691 |
| 1005329 - TYRONE CARNEY PARK RENOVATION | - | 253,985 | 253,985 |
| 1005330 - SOBRANTE PARK RENOVATION | - | 259,443 | 259,443 |
| 2138 - California Department of Education | 4,268 | - | 4,268 |
| Human Services Department | 4,268 | - | 4,268 |
| 1004473 - HEADSTART FY19-20 CPKS | (0) | - | (0) |
| 1004516 - EARLY HEADSTART FY20-21 CCTR | (0) | - | (0) |
| 1005571 - HEADSTART FY21-22 CSPP | 172 | - | 172 |
| 1005572 - HEADSTART FY21-22 CPKS | 3,823 | - | 3,823 |
| 1005577 - EARLY HEADSTART FY21-22 CCTR | 273 | - | 273 |
| 2139 - California Department of Conservation | 16,387 | 17,767,149 | 17,783,536 |
| Capital Improvement Projects | 5,500 | 346,400 | 351,900 |
| 1005782 - MLK LIBRARY BIKE WORKSHOP | 5,500 | 346,400 | 351,900 |
| City Administrator | 959 | 7,848,753 | 7,849,712 |
| 1005739 - TCC GRANT | 959 | 1,279,400 | 1,280,359 |
| 1005812 - TCC GRANT - DATA | - | 564,000 | 564,000 |
| 1005813 - TCC GRANT - USF DATA | - | 707,148 | 707,148 |
| 1005814 - TCC - HIGHER GROUND | - | 680,421 | 680,421 |
| 1005815 - TCC COMMUNITY GREENING - OPRF | - | 917,372 | 917,372 |
| 1005817 - TCC - SAN LEANDRO CREEK | - | 1,456,660 | 1,456,660 |
| 1005818 - TCC- AQUAPONICS FARM | - | 200,051 | 200,051 |
| 1005819 - TCC - COMMUNITY ENGAGEMENT | - | 1,283,902 | 1,283,902 |
| 1005820 - TCC - DISPLACEMENT AVOIDANCE | - | 759,800 | 759,800 |
| Department of Transportation | - | 216,328 | 216,328 |
| 1005787 - TCC 95th Ave & Int'l Connect | - | 216,328 | 216,328 |
| Economic and Workforce Development Department | 3,000 | 1,376,250 | 1,379,250 |
| 1005793 - TCC Black Cultural Zone 2139 | - | 450,000 | 450,000 |

| By Fund, Department and Project | Encumbrance Carryforward | Project Carryforward | Total Carryforward |
|---|--------------------------|----------------------|--------------------|
| 1005794 - TCC Cypress Mandela Training | - | 434,300 | 434,300 |
| 1005795 - TCC WOJRC 2139 | - | 407,700 | 407,700 |
| 1005796 - TCC WDB INDIRECT 2139 | 3,000 | 84,250 | 87,250 |
| Housing and Community Development Department | - | 7,215,595 | 7,215,595 |
| 1004668 - 95TH AND INTERNATIONAL | - | 7,215,595 | 7,215,595 |
| Oakland Public Works Department | 3,732 | 763,822 | 767,554 |
| 1001006 - CITY COUNTY PYMNT PROG | - | (150) | (150) |
| 1001562 - CITY-CNTY PYMNT PRGRM FY15-16 | 3,711 | 259,552 | 263,263 |
| 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 | - | 16,175 | 16,175 |
| 1005806 - TCC Community Greening | - | 343,889 | 343,889 |
| Planning and Building Department | 3,196 | - | 3,196 |
| 1004340 - East Oak Nbrhd Initiative | 3,196 | - | 3,196 |
| 2140 - California Department of Transportation | 584,181 | 8,889,021 | 9,473,202 |
| Capital Improvement Projects | 584,181 | 7,541,382 | 8,125,563 |
| 1000724 - FRUITVALE ALV GAP CLOSUR STSCP | 1,630 | 4,250,000 | 4,251,630 |
| 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 | - | 325,520 | 325,520 |
| 1001436 - SEC 130 RR XING-85TH AVE | - | 844 | 844 |
| 1001440 - SEC 130 RR XING-29TH AVE | - | 2,496 | 2,496 |
| 1001681 - 23RD AVE BRIDGE RETROFIT | - | 1,229 | 1,229 |
| 1003211 - 19TH ST BART TO LAKE MERRITT | 351,569 | - | 351,569 |
| 1003959 - 14TH ST STREETSCAPE | 30,224 | 144,345 | 174,569 |
| 1004387 - CROSSING TO SAFETY 5012(156) | 35,546 | 1,453,997 | 1,489,543 |
| 1004680 - GRAND AVE MOBILITY PLAN LS&R | - | 25,631 | 25,631 |
| 1005124 - DOT ZERO EMISSION VEHICLE | - | 15,864 | 15,864 |
| 1006066 - MANDELA TRASH CAPTURE INSTALL | 165,211 | 804,181 | 969,392 |
| 1006280 - Oak Chinatown Complete Street | - | 500,000 | 500,000 |
| Department of Transportation | - | 897,445 | 897,445 |
| 1000724 - FRUITVALE ALV GAP CLOSUR STSCP | - | 248,583 | 248,583 |
| 1000916 - BROADWAY OCEAN VIEW INTERSEC | - | (70) | (70) |
| 1000917 - TUNNEL RD SR 13 HILLER DRIVE | - | 25,022 | 25,022 |
| 1000918 - BROADWAY KEITH INTERSECTION | - | - | - |
| 1000977 - SEC 130 RR XING-105TH AVE | - | (204) | (204) |
| 1001025 - UPPER BROADWAY ROAD DIET | - | (0) | (0) |
| 1001436 - SEC 130 RR XING-85TH AVE | - | (13) | (13) |
| 1001440 - SEC 130 RR XING-29TH AVE | - | 743 | 743 |
| 1001681 - 23RD AVE BRIDGE RETROFIT | - | (0) | (0) |
| 1003211 - 19TH ST BART TO LAKE MERRITT | - | 7,848 | 7,848 |
| 1003959 - 14TH ST STREETSCAPE | - | (0) | (0) |
| 1004387 - CROSSING TO SAFETY 5012(156) | - | (84,284) | (84,284) |
| 1004680 - GRAND AVE MOBILITY PLAN LS&R | - | (13,249) | (13,249) |
| 1005124 - DOT ZERO EMISSION VEHICLE | - | (21,742) | (21,742) |
| 1005306 - LOCAL ROADWAY SAFETY PLAN | - | (577) | (577) |
| 1006185 - RRFBs & Light @ 6 Intersect | - | 239,419 | 239,419 |
| 1006186 - HSIP @ 7 Intersections | - | 309,905 | 309,905 |

| By Fund, Department and Project | Encumbrance Carryforward | Project Carryforward | Total Carryforward |
|--|--------------------------|----------------------|--------------------|
| 1006187 - HSIP 14th St-Mandela & Adeline | - | 198,917 | 198,917 |
| 1006280 - Oak Chinatown Complete Street | - | (12,853) | (12,853) |
| Oakland Public Works Department | - | 450,193 | 450,193 |
| 1000724 - FRUITVALE ALV GAP CLOSUR STSCP | - | 499,770 | 499,770 |
| 1000916 - BROADWAY OCEAN VIEW INTERSEC | - | (0) | (0) |
| 1000917 - TUNNEL RD SR 13 HILLER DRIVE | - | (49,016) | (49,016) |
| 1001681 - 23RD AVE BRIDGE RETROFIT | - | (0) | (0) |
| 1003959 - 14TH ST STREETSCAPE | - | - | - |
| 1006066 - MANDELA TRASH CAPTURE INSTALL | - | (561) | (561) |
| 2144 - California Housing and Community Development | 77,458 | 5,745,811 | 5,823,269 |
| 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 | - | 5,515,051 | 5,515,051 |
| 1000270 - CalHOME Prog | - | 15,051 | 15,051 |
| 1004672 - FRUITVALE TRANSIT VILLAGE II B | - | 2,500,000 | 2,500,000 |
| 1005826 - CalHome ADU Program | - | 3,000,000 | 3,000,000 |
| 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 | - | 81,273 | 81,273 |
| 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 | - | 35,297 | 35,297 |
| 1003770 - FEMA 4301 6574 SHEPHERD CYN. | - | 6,563 | 6,563 |
| 1003771 - FEMA 4301 7270 WILD CURRANT | - | - | - |
| 1003775 - FEMA 4308 269 SLVERADO COURT | - | 731 | 731 |
| 1003776 - FEMA 4308 SHEPHERD CANYON RW | - | 13,109 | 13,109 |
| 1003777 - FEMA 4308 2005 TUNNEL ROAD | - | 10,125 | 10,125 |
| 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 | 323,367 | 18,700 | 342,067 |
| Oakland Public Library Department | 323,367 | 18,700 | 342,067 |

| By Fund, Department and Project | Encumbrance Carryforward | Project Carryforward | Total Carryforward |
|--|--------------------------|----------------------|--------------------|
| 1005201 - OPL CA STATE LIB ART FOR ALL | - | 18,700 | 18,700 |
| 1006368 - OPL CA STATE LIB BROADBAND2022 | 323,367 | - | 323,367 |
| 2150 - California Department of Fish and Games | - | 211,390 | 211,390 |
| Fire Department | - | 211,390 | 211,390 |
| 1000481 - F AND G OSP RESP 2008 G349810 | - | 135,271 | 135,271 |
| 1000482 - F AND G OSP RESP 2015 G349820 | - | 25,000 | 25,000 |
| 1000739 - F & G OSPR FY15-16 G500510 | - | 1,119 | 1,119 |
| 1005370 - OSPR 2020 | - | 25,000 | 25,000 |
| 1006320 - OSPR 2021 | - | 25,000 | 25,000 |
| 2152 - California Board of Corrections | 1,745,748 | 576,943 | 2,322,691 |
| Department of Violence Prevention | 1,740,186 | 671,028 | 2,411,213 |
| 1004504 - CDCR GSW 20-21 | - | 2,368 | 2,368 |
| 1004505 - CDCR GSW 20-21 CALTRANS | 38,454 | - | 38,454 |
| 1005671 - CDCR GSW 21-22 CALTRANS | 1,302,912 | - | 1,302,912 |
| 1005673 - DVP-CAL VIP 2021 | 299,133 | 635,265 | 934,398 |
| 1005675 - CDCR GSW 21-22 | 99,687 | 33,395 | 133,082 |
| 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 | 1,716 | 1,346 | 3,062 |
| Oakland Public Works Department | 1,716 | 1,346 | 3,062 |
| 1001040 - OPP6 USED OIL RECYCLING | 1,716 | 1,346 | 3,062 |
| 2158 - 5th Year State COPS Grant, AB 1913, Statutes of 2000 | 170,023 | 108,287 | 278,310 |
| City Administrator | 1,497 | 28,519 | 30,016 |
| 1003972 - STATE COPS XX | 1,497 | 28,519 | 30,016 |
| Police Department | 168,526 | 79,768 | 248,294 |
| 1001621 - STATE COPS XIX | - | (60,298) | (60,298) |
| 1003972 - STATE COPS XX | 1,876 | 25,184 | 27,060 |
| 1004229 - STATE COPS XXI | 0 | (172) | (172) |
| 1004738 - STATE COPS XXIII | 1,275 | 786 | 2,060 |
| 1006207 - STATE COPS XXIV | 165,375 | 114,268 | 279,643 |
| 2159 - State of California Other | 4,845,167 | 50,049,706 | 54,894,873 |
| Capital Improvement Projects | 524,090 | 9,967,689 | 10,491,779 |
| 1000724 - FRUITVALE ALV GAP CLOSUR STSCP | - | 3,054,409 | 3,054,409 |
| 1000832 - SAUSAL CRK RESTORATN | - | 8,499 | 8,499 |
| 1003625 - MOSSWOOD REBUILD | - | 2,201,100 | 2,201,100 |
| 1005031 - BIKE LANES | 126,964 | 536 | 127,499 |
| 1005032 - PED LIGHTING 69TH AVENUE | 9,351 | 68,062 | 77,412 |
| 1005033 - EAST BAY GREENWAY-TRAIL | 75,618 | 2,333,644 | 2,409,262 |
| 1005034 - EAST BAY GREENWAY- LANDSCAPE | - | 100,000 | 100,000 |
| 1005035 - CLAY STREET BIKE LANES | - | 200,000 | 200,000 |
| 1005340 - COURTLAND CREEK RESTORATION | 306,981 | 162,558 | 469,539 |
| 1005420 - P1001293 LS&R CTY ST RESRFACNG | - | 236,225 | 236,225 |
| 1005462 - BIKE&PED EDUCATION-AHSC | - | 20 | 20 |
| 1005731 - BIKE LANES ON MLK | 5,177 | 431,790 | 436,967 |
| 1005769 - AHSC SAN PABLO AVE REPAIR | - | 74,734 | 74,734 |
| 1006068 - AHSC INTERNAL PED LIGHTNG-STI | - | 1,096,113 | 1,096,113 |
| City Administrator | 21,941 | 14,245 | 36,186 |
| 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 | 909,150 | 6,190,584 | 7,099,734 |

| By Fund, Department and Project | Encumbrance Carryforward | Project Carryforward | Total Carryforward |
|--|--------------------------|----------------------|--------------------|
| 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 | - | (124,563) | (124,563) |
| 1005731 - BIKE LANES ON MLK | - | 212,867 | 212,867 |
| 1005906 - E. Oak-MLK Shoreline Transport | - | 168,981 | 168,981 |
| 1006068 - AHSC INTERNA'L PED LIGHTNG-STI | 22,000 | 290,664 | 312,664 |
| 1006259 - E-Bike Lending Program | 887,150 | 79,825 | 966,975 |
| Economic and Workforce Development Department | 35,864 | 1,184,683 | 1,220,547 |
| 1005311 - BCC State Grant | - | 12,475 | 12,475 |
| 1005453 - GO-BIZ GRANT | 37,240 | 101,284 | 138,524 |
| 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 | - | 983,561 | 983,561 |
| 1006222 - GO-BIZ 2 GRANT 2159 | - | 70 | 70 |
| 1006381 - GO-BIZ 3 GRANT 2159 | (1,376) | - | (1,376) |
| Finance Department | 781 | (69) | 713 |
| 1005365 - PSPS 2019 | 781 | (69) | 713 |
| Fire Department | 151,808 | 5,176,750 | 5,328,559 |
| 1001286 - MOBEX 2012 G367620 | - | 69,551 | 69,551 |
| 1004263 - CalOES Full-scale Exercise | - | 106,991 | 106,991 |
| 1005365 - PSPS 2019 | 151,808 | 208 | 152,016 |
| 1006171 - MACRO - STATE GRANT | - | 5,000,000 | 5,000,000 |
| Housing and Community Development Department | - | 14,859,475 | 14,859,475 |
| 1005041 - CLIFTON HALL ACQUISITION | - | 29,375 | 29,375 |
| 1006505 - PIEDMONT PLACE | - | 14,830,100 | 14,830,100 |
| Human Services Department | 2,825,007 | 10,699,011 | 13,524,018 |
| 1004539 - HEAP 06-30-21 HCFC | 0 | - | 0 |
| 1005088 - Digital Literacy FY 19-21 EOSC | 4,560 | - | 4,560 |
| 1005089 - Project Literacy FY19-21 WOSC | 0 | 9,661 | 9,661 |
| 1005248 - HHAP FY2021 THRU FY2023 | 2,718,406 | 1,377,783 | 4,096,188 |
| 1005303 - COVID PCEFTEH | 102,040 | - | 102,040 |
| 1006126 - HHAP Round 2 FY2020 - 2025 | - | 9,311,568 | 9,311,568 |
| Oakland Public Works Department | 156,602 | 719,028 | 875,629 |
| 1000839 - SAUSAL EROSION CONTROL PROJECT | - | 80,653 | 80,653 |
| 1004792 - CAL FIRE GRANT-TREE INV & PLAN | 156,602 | 67,939 | 224,540 |
| 1005033 - EAST BAY GREENWAY-TRAIL | - | (2,881) | (2,881) |
| 1005340 - COURTLAND CREEK RESTORATION | - | (47,993) | (47,993) |
| 1005783 - BULKY BLOCK PARTY | - | 59,638 | 59,638 |
| 1006311 - SKYLINE BLVD. EVACUATION ROUTE | - | (6,453) | (6,453) |
| 1006312 - REMOVAL DEAD & HAZARDOUS TREES | - | 568,125 | 568,125 |
| Police Department | 219,924 | 1,238,308 | 1,458,232 |
| 1000784 - PROP 69 DNA FUCIP ACT | 112 | 498,711 | 498,823 |
| 1004734 - FY 20-21 STEP GRANT | - | 66,228 | 66,228 |
| 1005518 - 2020 TOBACCO LAW ENFORCEMENT | 233 | 145,591 | 145,824 |
| 1005533 - FY20-21 ABC APP GRANT | 521 | 19,655 | 20,176 |
| 1005754 - SEXUAL ASSAULT EVIDENCE SUBMIS | - | (3,501) | (3,501) |
| 1005829 - BOATING SAFETY MISC EQUIPMENT | - | 13,515 | 13,515 |
| 1006057 - FY 21-22 STEP GRANT | - | 331,238 | 331,238 |
| 1006100 - 2021 CHP CANNABIS GRANT - LAB | 219,058 | 166,871 | 385,929 |
| 2160 - County of Alameda: Grants | 110,857 | 1,392,708 | 1,503,565 |
| Department of Transportation | - | 28,471 | 28,471 |
| 1004776 - FY18-20 ACTIVE OAKLAND | - | (4,348) | (4,348) |

| By Fund, Department and Project | Encumbrance Carryforward | Project Carryforward | Total Carryforward |
|--|--------------------------|----------------------|--------------------|
| 1006134 - ACTIVE AND SAFE OAKLAND | - | 32,819 | 32,819 |
| Fire Department | 0 | 1,376,590 | 1,376,590 |
| 1000740 - CERT GRANT FY 2015 G501010 | - | 389 | 389 |
| 1001312 - FRALS G176410 | 0 | 1,335,067 | 1,335,067 |
| 1004236 - FY 2016 CERT GRANT | - | 41,135 | 41,135 |
| Human Services Department | 110,857 | - | 110,857 |
| 1003913 - CORE HSG CTRS FY1718 ALAMEDA | 0 | - | 0 |
| 1003914 - CORE HSG CTRS FY1819 ALAMEDA | 0 | - | 0 |
| 1004525 - Info and Assistance FY 19-20 | 8,001 | - | 8,001 |
| 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 | - | 560 |
| 1005622 - COUNTY SSA TO HFSN FY2022 | 19,299 | - | 19,299 |
| 1005624 - COUNTY WINTER SHELTER FY2022 | 29,375 | - | 29,375 |
| Police Department | - | (12,353) | (12,353) |
| 1004776 - FY18-20 ACTIVE OAKLAND | - | (10,419) | (10,419) |
| 1006134 - ACTIVE AND SAFE OAKLAND | - | (1,934) | (1,934) |
| 2162 - Metro Transportation Com: TDA | 41,252 | 1,029,311 | 1,070,563 |
| Capital Improvement Projects | 41,252 | 537,689 | 578,941 |
| 1000709 - BICYCLIST SAFETY ED CLASSES | 600 | - | 600 |
| 1000982 - CITY RACKS 12 BIKE PARK PGRM | 24,533 | 29,399 | 53,932 |
| 1001017 - LS&R STAIR-PATH REPAIRS | - | 199,920 | 199,920 |
| 1001601 - BICYCLIST SIGNAGE PROGRAM | 0 | 18 | 18 |
| 1004717 - BURR,WILSON,& PALMER STAIR | 16,119 | 153,069 | 169,187 |
| 1005719 - OUTLOOK TO HILLMONTH STAIRPATH | - | 88,655 | 88,655 |
| 1005720 - E. 20TH STAIR PATH REHAB | - | 66,629 | 66,629 |
| Department of Transportation | - | 481,728 | 481,728 |
| 1000982 - CITY RACKS 12 BIKE PARK PGRM | - | 15,632 | 15,632 |
| 1001017 - LS&R STAIR-PATH REPAIRS | - | (152,498) | (152,498) |
| 1001601 - BICYCLIST SIGNAGE PROGRAM | - | 6 | 6 |
| 1005163 - TS-FOOTHILL BLVD | - | 353,588 | 353,588 |
| 1006177 - TDA LS&R STAIR-PATH REHAB | - | 265,000 | 265,000 |
| Oakland Public Works Department | - | 9,895 | 9,895 |
| 1000708 - BICYCLIST SAFE STRM DRN INLET | - | 63 | 63 |
| 1000836 - ALVARADO STAIRS-PATHS REHAB | - | 12,201 | 12,201 |
| 1001017 - LS&R STAIR-PATH REPAIRS | - | (2,369) | (2,369) |
| 2163 - Metro Transportation Com: Program Grant | (94,497) | 94,495 | (1) |
| Capital Improvement Projects | (94,497) | 65,701 | (28,795) |
| 1000653 - SAFE ROUTES TO TRANSIT SR2T | - | (28,794) | (28,794) |
| 1004298 - Lake Merritt BART - SR2T | (94,497) | 94,495 | (1) |
| Department of Transportation | - | 28,794 | 28,794 |
| 1000653 - SAFE ROUTES TO TRANSIT SR2T | - | 28,794 | 28,794 |
| 1004298 - Lake Merritt BART - SR2T | - | - | - |
| 2166 - Bay Area Air Quality Management District | - | 860,424 | 860,424 |
| Capital Improvement Projects | 0 | 151,741 | 151,741 |
| 1000982 - CITY RACKS 12 BIKE PARK PGRM | - | 751 | 751 |
| 1001550 - BIKE SHARE PROGRAM | - | 148,982 | 148,982 |
| 1003269 - TFCA 28 ELCTRC VEH CHRNGNG STNS | 0 | 2,009 | 2,009 |
| 1004335 - 2166 92260 eLocker Project | - | (1) | (1) |
| Department of Transportation | - | 700,633 | 700,633 |
| 1000982 - CITY RACKS 12 BIKE PARK PGRM | - | 22,065 | 22,065 |
| 1001550 - BIKE SHARE PROGRAM | - | 144,194 | 144,194 |

| By Fund, Department and Project | Encumbrance Carryforward | Project Carryforward | Total Carryforward |
|--|--------------------------|----------------------|--------------------|
| 1003831 - JLS BROADWAY SHUTTLE 2999 | - | 534,375 | 534,375 |
| Oakland Public Works Department | (0) | 8,049 | 8,049 |
| 1001592 - BAAQMD ECAP OUTREACH | - | 1,997 | 1,997 |
| 1004424 - ZERO EMISSION PROJECT | (0) | 6,053 | 6,053 |
| 2172 - Alameda County: Vehicle Abatement Authority | 59,220 | (42,829) | 16,391 |
| City Administrator | - | (27,613) | (27,613) |
| 1000781 - ABANDONED VEHICLE ABATEMENT | - | (27,613) | (27,613) |
| Police Department | 59,220 | (15,216) | 44,004 |
| 1000781 - ABANDONED VEHICLE ABATEMENT | 59,220 | (15,216) | 44,004 |
| 2175 - Alameda County: Source Reduction & Recycling | 233 | 403,292 | 403,525 |
| Oakland Public Works Department | 233 | 403,292 | 403,525 |
| 1001558 - PRCRMT 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 | 223,770 | 155,772 | 379,542 |
| 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 | 154,149 | 164,997 |
| 1000476 - FR SAFY-PREV ED MAT G174620 | - | 1,321 | 1,321 |
| 1000478 - FM FD HERITAGE PROG G272410 | - | 12,116 | 12,116 |
| 1000578 - RAFC TRAINING G378510 | - | 17,682 | 17,682 |
| 1000743 - FIRE BOAT P40600 | 10,848 | 111,612 | 122,460 |
| 1001217 - FIRE SAFE CITY PROG G174610 | - | 7,867 | 7,867 |
| 1003407 - CITIES OF SVC BAVP | - | 3,550 | 3,550 |
| Human Services Department | 214,889 | - | 214,889 |
| 1004824 - HOLLAND-KAISER FOUNDATION | 214,889 | - | 214,889 |
| 2195 - Workforce Investment Act | 11,569 | 3,922,825 | 3,934,394 |
| Economic and Workforce Development Department | 11,569 | 3,904,570 | 3,916,139 |
| 1000024 - WIA PROGRAM DW 2195-G453398 | 47 | (14,587) | (14,540) |
| 1000025 - WIA ADMIN DW 2195-G453399 | - | 49,050 | 49,050 |
| 1000030 - WIA PRO SVC 13-14 2195-G474510 | 11,250 | - | 11,250 |
| 1000031 - WIA PROGRAM RR 2195-G453898 | - | 322,947 | 322,947 |
| 1000033 - WIA PROG YTH 2195-G453598 | 175 | 707,680 | 707,856 |
| 1000243 - WIA PROGRAM ADULT 2195-G453498 | 97 | 331,187 | 331,284 |
| 1000244 - WIA ADMIN ADULT 2195-G453499 | - | 23,798 | 23,798 |
| 1000876 - WIA ADMIN YTH 2195-G453599 | - | 44,734 | 44,734 |
| 1004937 - WKFORCE ACCEL WAF 7.0 2195 | - | - | - |
| 1004956 - UNITY AJCC AD 19-20 2195 | - | 1,502 | 1,502 |
| 1004958 - UNITY AJCC DW 19-20 2195 | - | 7,961 | 7,961 |
| 1004962 - LAO YTH FY19-20 2195 | - | 14,593 | 14,593 |
| 1004963 - OPIC AJCC AD 19-20 2195 | - | 39,522 | 39,522 |
| 1004964 - OPIC AJCC DW 19-20 2195 | - | 94,727 | 94,727 |
| 1004965 - OPIC OS OP AD 19-20 2195 | - | 11 | 11 |
| 1004966 - OPIC OS OP DW 19-20 2195 | - | 0 | 0 |
| 1004967 - OPIC EBW AD 19-20 2195 | - | 4,318 | 4,318 |
| 1004968 - OPIC EBW DW 19-20 2195 | - | 4,318 | 4,318 |
| 1004969 - OPIC EBW RR 19-20 2195 | - | 4,318 | 4,318 |
| 1004970 - OPIC EBW YTH FY19-20 2195 | - | 4,318 | 4,318 |
| 1004972 - YEP YOUTH FY19-20 2195 | - | 35,238 | 35,238 |
| 1005158 - UNITY AJCC AD-TSF 19-20 2195 | - | 1,179 | 1,179 |
| 1005159 - LAO AJCC AD-TSF 19-20 2195 | - | 171,195 | 171,195 |
| 1005160 - OPIC AJCC AD-TSF 19-20 2195 | - | 33,547 | 33,547 |

| By Fund, Department and Project | Encumbrance Carryforward | Project Carryforward | Total Carryforward |
|--|--------------------------|----------------------|--------------------|
| 1005161 - OPIC OS OP AD-TSF 19-20 2195 | - | 16,199 | 16,199 |
| 1005381 - COVID IMPACTED INDV 2195 | - | 2,688 | 2,688 |
| 1005382 - EMERGENCY ADDL ASSISTANCE 2195 | - | 60,291 | 60,291 |
| 1005383 - EMPLOYMENT RECOVERY NDWG 2195 | - | 318,513 | 318,513 |
| 1005476 - UNITY AJCC AD 20-21 2195 | - | 82,250 | 82,250 |
| 1005477 - UNITY AJCC DW 20-21 2195 | - | 64,507 | 64,507 |
| 1005478 - UNITY YTH FY20-21 2195 | - | 46,901 | 46,901 |
| 1005479 - LAO AJCC AD 20-21 2195 | - | 113,009 | 113,009 |
| 1005480 - LAO AJCC DW 20-21 2195 | - | 124,239 | 124,239 |
| 1005481 - LAO YTH FY20-21 2195 | - | 45,028 | 45,028 |
| 1005482 - OPIC AJCC AD 20-21 2195 | - | 38,071 | 38,071 |
| 1005483 - OPIC AJCC DW 20-21 2195 | - | 12,124 | 12,124 |
| 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 | - | 143,185 | 143,185 |
| 1006136 - OPIC AJCC DW 21-22 2195 | - | 70,463 | 70,463 |
| 1006137 - OPIC OS OP AD 21-22 2195 | - | 26,551 | 26,551 |
| 1006138 - OPIC OS OP DW 21-22 2195 | - | 23,546 | 23,546 |
| 1006139 - OPIC EBW AD 21-22 2195 | - | 5,258 | 5,258 |
| 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 | - | 124,211 | 124,211 |
| 1006147 - LAO AJCC AD 21-22 2195 | - | 87,626 | 87,626 |
| 1006148 - LAO AJCC DW 21-22 2195 | - | 139,875 | 139,875 |
| 1006149 - LAO YTH FY21-22 2195 | - | 64,165 | 64,165 |
| 1006150 - CIVICPS YTH 21-22 2195 | - | 39,669 | 39,669 |
| 1006151 - YEP YOUTH FY21-22 2195 | - | 144,980 | 144,980 |
| Finance Department | - | 18,255 | 18,255 |
| 1000025 - WIA ADMIN DW 2195-G453399 | - | (3,807) | (3,807) |
| 1000244 - WIA ADMIN ADULT 2195-G453499 | - | 9,536 | 9,536 |
| 1000876 - WIA ADMIN YTH 2195-G453599 | - | 12,526 | 12,526 |
| 2211 - Measure B: Local Streets & Roads | 1,568,600 | 10,268,557 | 11,837,157 |
| Capital Improvement Projects | 1,100,021 | 10,922,223 | 12,022,244 |
| 1000634 - LAUREL ACCESS MILLS-LAMMPS B&P LS&R | 1,281 | 53,292 | 54,573 |
| 1000638 - NEIGHBORHOOD TFC SAFETY PROG | 18,610 | 751,887 | 770,497 |
| 1000653 - SAFE ROUTES TO TRANSIT SR2T | - | 398,847 | 398,847 |
| 1000680 - TRAFFIC SIGNAL MANAGEMENT | - | 6,337 | 6,337 |
| 1000819 - LS&R BRIDGE MAINT PRGM | 8,826 | 1,406,147 | 1,414,974 |
| 1000820 - BR RETROFIT-LEIMERT | - | 48,368 | 48,368 |
| 1000917 - TUNNEL RD SR 13 HILLER DRIVE | 35,403 | 118,827 | 154,231 |
| 1000967 - ADELINE BRIDGE RETROFIT GRANT | 118,740 | - | 118,740 |
| 1000974 - PERALTA ST. STREETSCAPE B&P LS&R | 2,000 | 4,015 | 6,015 |
| 1001009 - ROADWAY RESTORTN 6051 GIRVIN | - | 147,138 | 147,138 |
| 1001010 - MLK WAY STREETSCAPE | - | 119,389 | 119,389 |

| By Fund, Department and Project | Encumbrance Carryforward | Project Carryforward | Total Carryforward |
|---|--------------------------|----------------------|--------------------|
| 1001035 - 7TH ST STREETScape PHASE 2 | - | 96,180 | 96,180 |
| 1001042 - MNTCLR ANTCH CT PED IMP | - | 172,973 | 172,973 |
| 1001195 - SAFE ROUTE TO SCHOOL CYCLE 1 | 0 | - | 0 |
| 1001267 - LAKESIDE GREEN ST LOCAL MTCH | 850 | 26,513 | 27,363 |
| 1001298 - EMBARCADERO BRIDGE REPLACEMNT | 27,208 | 159,538 | 186,746 |
| 1001321 - HSIP CYCLE 6 - GRAND AVE | - | (1) | (1) |
| 1001380 - CITYWIDE EMERG RDWY REPAIR | 4,349 | 1,486,845 | 1,491,194 |
| 1001512 - LS&R GRANT MATCHING FUNDS | - | 649,500 | 649,500 |
| 1001615 - LS&R AC TRANSIT BRT | 257 | 40,031 | 40,287 |
| 1001681 - 23RD AVE BRIDGE RETROFIT | 50,851 | 338,782 | 389,633 |
| 1003204 - HSIP 7 GRANT-MARKET SAN PABLO | 37,452 | 75,511 | 112,963 |
| 1003216 - SN LNDRO BLVD UNDPSS REPAIR | 4,375 | 28,456 | 32,831 |
| 1003217 - BRIDGE REPAIR PROGRAM | - | 1,142,352 | 1,142,352 |
| 1003228 - BEACH STREET BRIDGE REPAIR | - | 32,840 | 32,840 |
| 1003233 - ATP CYCLE 2 TELEGRAPH-GRANT | 311,400 | - | 311,400 |
| 1003251 - HSIP 7 GRANT-CLREMONT SHATTUCK | 18,561 | 24,777 | 43,338 |
| 1003252 - CHELTON DRIVE SLIDE | - | (6,067) | (6,067) |
| 1003303 - ADELINe BRIDGE JOINT REPAIR | - | 69 | 69 |
| 1003349 - LS&R NEIGHBRHD TRAFFIC CALMING | 0 | 20,567 | 20,567 |
| 1003410 - LS&R CITYWIDE PAVEMENT REHAB | - | 25,813 | 25,813 |
| 1003766 - FEMA 4301 - ELVERTON LANDS | - | 1,677 | 1,677 |
| 1003767 - FEMA 4301 - 6502 HEATHER RIDGE | - | 1 | 1 |
| 1003768 - FEMA 4301 - 6452 SHELTERWOOD | - | 2,681 | 2,681 |
| 1003771 - FEMA 4301 7270 WILD CURRANT | - | (82,163) | (82,163) |
| 1003774 - FEMA 4308 2060 MASTLANDS | - | 7,893 | 7,893 |
| 1003983 - 42ND AVE HIGH ST I-880 | 27,940 | - | 27,940 |
| 1004387 - CROSSING TO SAFETY 5012(156) | - | 642,294 | 642,294 |
| 1004616 - FEMA 4308 AITKEN DR | - | 4,386 | 4,386 |
| 1004820 - INTERSCTN. SAFETY IMPROVEMENT | 1,246 | 863,797 | 865,043 |
| 1005032 - PED LIGHTING 69TH AVENUE | - | 43,000 | 43,000 |
| 1005104 - LS&R EMERG.ROADWY-3 SITES | 378,141 | 350,656 | 728,797 |
| 1005338 - EDGEWATER DR BRIDGE L&R | - | 183,520 | 183,520 |
| 1005416 - P1000679 LS&R TRFFC SGNL MGT | 18,742 | 961,180 | 979,922 |
| 1005419 - P1001172 ADA CURB RAMP 30 YRS | 33,789 | 257,694 | 291,482 |
| 1005421 - P1003190 LS&R ONCALLEMrgNCYRPR | - | 310,568 | 310,568 |
| 1006131 - Sideshow Prevention Pilot | - | 6,115 | 6,115 |
| Department of Transportation | 120,501 | (172,821) | (52,320) |
| 1000634 - LAUREL ACCESS MILLS-LAMMPS B&P LS&R | - | 3,633 | 3,633 |
| 1000638 - NEIGHBORHOOD TFC SAFETY PROG | - | (172,270) | (172,270) |
| 1000724 - FRUITVALE ALV GAP CLOSUR STSCP | - | - | - |
| 1000819 - LS&R BRIDGE MAINT PRGM | - | 6,157 | 6,157 |
| 1000820 - BR RETROFIT-LEIMERT | - | (190,669) | (190,669) |
| 1000967 - ADELINe BRIDGE RETROFIT GRANT | - | (162,125) | (162,125) |
| 1000974 - PERALTA ST. STREETScape B&P LS&R | - | (17,958) | (17,958) |
| 1001035 - 7TH ST STREETScape PHASE 2 | - | (42,340) | (42,340) |
| 1001042 - MNTCLR ANTCH CT PED IMP | - | (170,747) | (170,747) |
| 1001189 - REPAIR-RHB-CITY PATHS STAIRS | - | (53,235) | (53,235) |
| 1001298 - EMBARCADERO BRIDGE REPLACEMNT | - | (260,957) | (260,957) |
| 1001380 - CITYWIDE EMERG RDWY REPAIR | - | 1,792 | 1,792 |
| 1001615 - LS&R AC TRANSIT BRT | - | 324,759 | 324,759 |

| By Fund, Department and Project | Encumbrance Carryforward | Project Carryforward | Total Carryforward |
|---|--------------------------|----------------------|--------------------|
| 1001681 - 23RD AVE BRIDGE RETROFIT | - | 0 | 0 |
| 1003203 - HSIP 7 GRANT - TELEGRAPH AVE | - | 3,366 | 3,366 |
| 1003204 - HSIP 7 GRANT-MARKET SAN PABLO | - | 188,686 | 188,686 |
| 1003205 - HSIP 7 GRANT-DWNTWN SIGNAL | - | 3,148 | 3,148 |
| 1003217 - BRIDGE REPAIR PROGRAM | - | 200 | 200 |
| 1003251 - HSIP 7 GRANT-CLREMONT SHATTUCK | - | 7,516 | 7,516 |
| 1003349 - LS&R NEIGHBRHD TRAFFIC CALMING | 0 | (1,955) | (1,955) |
| 1003469 - DP350 Administrative Project | 120,501 | - | 120,501 |
| 1003829 - GREAT ST-PAVING RESURFACING | - | 228,358 | 228,358 |
| 1003980 - E 12TH ST BIKEWAY | - | (52,347) | (52,347) |
| 1003982 - OAKLAND MOBILITY TDM | - | 5,606 | 5,606 |
| 1004616 - FEMA 4308 AITKEN DR | - | 71,304 | 71,304 |
| 1004700 - HSIP CYCLE 9 | - | 51,241 | 51,241 |
| 1004820 - INTERSCTN. SAFETY IMPROVEMENT | - | (161,084) | (161,084) |
| 1005104 - LS&R EMERG.ROADWY-3 SITES | - | (183,678) | (183,678) |
| 1005124 - DOT ZERO EMISSION VEHICLE | - | (7,623) | (7,623) |
| 1005416 - P1000679 LS&R TRFFC SGNL MGT | - | 16,730 | 16,730 |
| 1005421 - P1003190 LS&R ONCALLEMARGNCYRPR | - | 25,396 | 25,396 |
| 1005449 - 98TH/23RD AVE | - | (122,392) | (122,392) |
| 1006131 - Sideshow Prevention Pilot | - | 488,667 | 488,667 |
| Oakland Public Works Department | 348,079 | (479,987) | (131,909) |
| 1000010 - DP300 Administrative Project | 347,533 | - | 347,533 |
| 1000634 - LAUREL ACCESS MILLS-LAMMPS B&P LS&R | - | (7,703) | (7,703) |
| 1000638 - NEIGHBORHOOD TFC SAFETY PROG | - | 3,680 | 3,680 |
| 1000680 - TRAFFIC SIGNAL MANAGEMENT | 545 | 545 | 1,091 |
| 1000819 - LS&R BRIDGE MAINT PRGM | 0 | (11,319) | (11,319) |
| 1000820 - BR RETROFIT-LEIMERT | - | (1,512) | (1,512) |
| 1000967 - ADELIN BRIDGE RETROFIT GRANT | - | (883) | (883) |
| 1001035 - 7TH ST STREETScape PHASE 2 | - | (34,022) | (34,022) |
| 1001042 - MNTCLR ANTCH CT PED IMP | - | (74,526) | (74,526) |
| 1001189 - REPAIR-RHB-CITY PATHS STAIRS | - | (177,000) | (177,000) |
| 1001195 - SAFE ROUTE TO SCHOOL CYCLE 1 | - | 2,567 | 2,567 |
| 1001298 - EMBARCADERO BRIDGE REPLACEMNT | - | (107,654) | (107,654) |
| 1003190 - LS&R ON-CALLEMARGNCYRPR-EL NINO | - | (0) | (0) |
| 1003204 - HSIP 7 GRANT-MARKET SAN PABLO | - | (45,609) | (45,609) |
| 1003251 - HSIP 7 GRANT-CLREMONT SHATTUCK | - | (33,934) | (33,934) |
| 1003757 - FEMA 4301 - CW TREE REMOVAL | - | 6 | 6 |
| 1003760 - FEMA 4308 - CW SEWER & SIDEWA | (0) | - | (0) |
| 1004387 - CROSSING TO SAFETY 5012(156) | - | (65,398) | (65,398) |
| 1004616 - FEMA 4308 AITKEN DR | - | 109,264 | 109,264 |
| 1004820 - INTERSCTN. SAFETY IMPROVEMENT | - | (11,691) | (11,691) |
| 1005104 - LS&R EMERG.ROADWY-3 SITES | - | (1,648) | (1,648) |
| 1005416 - P1000679 LS&R TRFFC SGNL MGT | - | (23,150) | (23,150) |
| Police Department | - | (858) | (858) |
| 1005104 - LS&R EMERG.ROADWY-3 SITES | - | (858) | (858) |
| 2212 - Measure B: Bicycle/Pedestrian Pass-Thru Funds | 191,778 | 630,278 | 822,056 |
| Capital Improvement Projects | 152,246 | 491,150 | 643,396 |
| 1000707 - B&P BICYCLE PLAN IMPLEMENTATIO | 152,246 | 193,521 | 345,766 |
| 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 |

| By Fund, Department and Project | Encumbrance Carryforward | Project Carryforward | Total Carryforward |
|--|--------------------------|----------------------|--------------------|
| 1001512 - LS&R GRANT MATCHING FUNDS | - | 11,426 | 11,426 |
| 1005415 - P1000644 B&P PED PLAN IMPLMNTN | - | 263,780 | 263,780 |
| 1005417 - P1000714 CITY SIDEWALK REPAIR | - | 9,361 | 9,361 |
| Department of Transportation | 39,532 | 139,128 | 178,661 |
| 1003469 - DP350 Administrative Project | 39,532 | - | 39,532 |
| 1005415 - P1000644 B&P PED PLAN IMPLMNTN | - | 875 | 875 |
| 1005417 - P1000714 CITY SIDEWALK REPAIR | - | 113,873 | 113,873 |
| 1006177 - TDA LS&R STAIR-PATH REHAB | - | 24,381 | 24,381 |
| Oakland Public Works Department | - | - | - |
| 1001606 - MEAS BB BIKES-PEDESTRIAN | - | - | - |
| 2213 - Measure B: Paratransit - ACTC | 4,873 | 947,971 | 952,844 |
| Human Services Department | 4,873 | 947,971 | 952,844 |
| 1001055 - OPED FY16-17 | (0) | - | (0) |
| 1003632 - OPED FY17-18 MEASURE B | - | (38) | (38) |
| 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 | (0) | 2,569 |
| 1005545 - OPED FY 21-22 MEASURE B | 1,013 | 648,008 | 649,022 |
| 1006041 - City Council Community Grants | - | 300,000 | 300,000 |
| 2214 - ACTC Reimbursable Grants | 928,931 | 16,811,427 | 17,740,358 |
| Capital Improvement Projects | 835,112 | 14,680,953 | 15,516,064 |
| 1000634 - LAUREL ACCESS MILLS-LAMMPS B&P LS&R | 0 | - | 0 |
| 1000638 - NEIGHBORHOOD TFC SAFETY PROG | 35,064 | 325,000 | 360,064 |
| 1000724 - FRUITVALE ALV GAP CLOSUR STSCP | - | 1,628,046 | 1,628,046 |
| 1000982 - CITY RACKS 12 BIKE PARK PGRM | - | 17,961 | 17,961 |
| 1001409 - LATHAM SQUARE PLAZA IMPROV | - | 503,274 | 503,274 |
| 1003980 - E 12TH ST BIKEWAY | 73,740 | - | 73,740 |
| 1003981 - MACARTHUR SMART CITY | 394,049 | - | 394,049 |
| 1003983 - 42ND AVE HIGH ST I-880 | - | 10,000,000 | 10,000,000 |
| 1004251 - 14TH AVENUE STREETSCAPE | 940 | - | 940 |
| 1004912 - BROADWAY TRANSIT & PAVING | 331,317 | 2,206,672 | 2,537,989 |
| Department of Transportation | 93,820 | 2,130,465 | 2,224,285 |
| 1000982 - CITY RACKS 12 BIKE PARK PGRM | - | (17,961) | (17,961) |
| 1003978 - 27TH ST COMPLETE STREETS | - | 59,331 | 59,331 |
| 1003980 - E 12TH ST BIKEWAY | - | (56,661) | (56,661) |
| 1003981 - MACARTHUR SMART CITY | - | (116,196) | (116,196) |
| 1004690 - GOPORT ACTC GRANT | 93,820 | 337,952 | 431,772 |
| 1006302 - W Oak Cmty Action Plan Impl | - | 1,924,000 | 1,924,000 |
| Oakland Public Works Department | - | 9 | 9 |
| 1001409 - LATHAM SQUARE PLAZA IMPROV | - | 9 | 9 |
| 2215 - Measure F - Vehicle Registration Fee | 297,955 | 347,693 | 645,647 |
| Capital Improvement Projects | 124,261 | 307,102 | 431,364 |
| 1001042 - MNTCLR ANTCH CT PED IMP | - | 15,022 | 15,022 |
| 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 |
| 1001409 - LATHAM SQUARE PLAZA IMPROV | - | 127,387 | 127,387 |
| 1004700 - HSIP CYCLE 9 | - | 148,298 | 148,298 |
| 1004924 - ANTIOCH CT STREETSCAPE | 120,922 | - | 120,922 |
| Department of Transportation | 173,694 | - | 173,694 |
| 1003469 - DP350 Administrative Project | 91,334 | - | 91,334 |
| 1005173 - CIP PPM SYSTEM | 82,360 | - | 82,360 |
| Oakland Public Works Department | 0 | 40,590 | 40,590 |

| By Fund, Department and Project | Encumbrance Carryforward | Project Carryforward | Total Carryforward |
|---|--------------------------|----------------------|--------------------|
| 1000010 - DP300 Administrative Project | 0 | - | 0 |
| 1004034 - SLURRY SEAL PROJECT | - | 40,590 | 40,590 |
| 2216 - Measure BB - Alameda County Transportation Commission Sales Tax | 2 | (138) | (136) |
| Capital Improvement Projects | (0) | 0 | 0 |
| 1000634 - LAUREL ACCESS MILLS-LAMMPS B&P LS&R | (0) | - | (0) |
| 1000965 - LS&R CITY-ANNL PVT PROG - MEAS BB | - | 0 | 0 |
| Department of Transportation | 2 | (138) | (136) |
| 1001606 - MEAS BB BIKES-PEDESTRIAN | - | (138) | (138) |
| 1003469 - DP350 Administrative Project | 2 | - | 2 |
| 2217 - Measure BB - OAB Roadway Infrastructure Improvement | (1,271,083) | (116,200) | (1,387,283) |
| Capital Improvement Projects | (1,271,083) | - | (1,271,083) |
| 1003293 - OAB ACTC MEAS BB GRANT | (1,271,083) | - | (1,271,083) |
| Non Departmental and Port | - | 27,216 | 27,216 |
| 1003293 - OAB ACTC MEAS BB GRANT | - | 27,216 | 27,216 |
| Oakland Public Works Department | - | (143,417) | (143,417) |
| 1003293 - OAB ACTC MEAS BB GRANT | - | (143,417) | (143,417) |
| 2218 - Measure BB - Local Streets and Roads | 581,025 | 1,885,029 | 2,466,054 |
| Capital Improvement Projects | 512,408 | 226,899 | 739,307 |
| 1000634 - LAUREL ACCESS MILLS-LAMMPS B&P LS&R | - | 4,708 | 4,708 |
| 1000653 - SAFE ROUTES TO TRANSIT SR2T | 259,407 | (114) | 259,293 |
| 1000974 - PERALTA ST. STREETSCAPE B&P LS&R | - | 7,532 | 7,532 |
| 1001015 - GLASSCOCK-LANCASTER | - | 46,800 | 46,800 |
| 1001017 - LS&R STAIR-PATH REPAIRS | - | 119,441 | 119,441 |
| 1003346 - LS&RCOMMUNITY TRNSPRTION PLANS | 187,364 | - | 187,364 |
| 1003979 - E OAKLAND COMMUNITY ST PLAN | 54,298 | - | 54,298 |
| 1004016 - HSIP 8 DOWNTOWN (151) | - | 15,000 | 15,000 |
| 1004924 - ANTIOCH CT STREETSCAPE | 11,339 | 36,500 | 47,839 |
| 1006133 - Cou Earmk Traffic Safety | - | (2,967) | (2,967) |
| Department of Transportation | 68,617 | 1,658,101 | 1,726,718 |
| 1001615 - LS&R AC TRANSIT BRT | - | 200,000 | 200,000 |
| 1003346 - LS&RCOMMUNITY TRNSPRTION PLANS | - | (10,903) | (10,903) |
| 1003469 - DP350 Administrative Project | 19,941 | - | 19,941 |
| 1005416 - P1000679 LS&R TRFFC SGNL MGT | - | (219,906) | (219,906) |
| 1006132 - Violence Prevention Support | - | 498,828 | 498,828 |
| 1006133 - Cou Earmk Traffic Safety | - | 1,119,419 | 1,119,419 |
| 1006280 - Oak Chinatown Complete Street | - | 70,500 | 70,500 |
| 1006357 - COLISEUM BART TO BAY TRAIL | 48,677 | 163 | 48,839 |
| Oakland Public Works Department | - | 29 | 29 |
| 1001015 - GLASSCOCK-LANCASTER | - | 29 | 29 |
| 2219 - Measure BB - Bike and Pedestrian | 423,149 | 909,964 | 1,333,113 |
| Capital Improvement Projects | 350,388 | 399,615 | 750,004 |
| 1000707 - B&P BICYCLE PLAN IMPLEMENTATIO | 87,185 | 350,121 | 437,306 |
| 1000966 - B&P PED FAC DESIGN-IMPLEMENT | - | 13,471 | 13,471 |
| 1000974 - PERALTA ST. STREETSCAPE B&P LS&R | - | 36,024 | 36,024 |
| 1005118 - BICYCLE & PEDESTRIAN PROGRAMS | 95,431 | - | 95,431 |
| 1005415 - P1000644 B&P PED PLAN IMPLMNTN | 167,772 | - | 167,772 |

| By Fund, Department and Project | Encumbrance Carryforward | Project Carryforward | Total Carryforward |
|--|--------------------------|----------------------|--------------------|
| Department of Transportation | 72,761 | 333,295 | 406,056 |
| 1000707 - B&P BICYCLE PLAN IMPLEMENTATIO | - | - | - |
| 1001027 - BIKE PED PROJ DEV F2216 | - | 49,871 | 49,871 |
| 1001189 - REPAIR-RHB-CITY PATHS STAIRS | - | 53,182 | 53,182 |
| 1005118 - BICYCLE & PEDESTRIAN PROGRAMS | 72,761 | 6 | 72,767 |
| 1005415 - P1000644 B&P PED PLAN IMPLMNTN | - | 230,236 | 230,236 |
| Oakland Public Works Department | - | 177,054 | 177,054 |
| 1000707 - B&P BICYCLE PLAN IMPLEMENTATIO | - | - | - |
| 1001189 - REPAIR-RHB-CITY PATHS STAIRS | - | 177,054 | 177,054 |
| 2220 - Measure BB - Paratransit | 16,787 | 1,571,444 | 1,588,230 |
| Human Services Department | 16,787 | 1,571,444 | 1,588,230 |
| 1003633 - OPED FY17-18 MEASURE BB | - | 48,240 | 48,240 |
| 1004089 - OPED FY18-19 MEASURE BB | - | 112,536 | 112,536 |
| 1004534 - OPED FY 19-20 MEASURE BB | - | 1,142,359 | 1,142,359 |
| 1004536 - OPED FY 20-21 MEASURE BB | 1,026 | (868) | 158 |
| 1005547 - OPED FY 21-22 MEASURE BB | 15,761 | 269,176 | 284,937 |
| 2230 - State Gas Tax | 134,766 | 1,093,336 | 1,228,101 |
| Capital Improvement Projects | 29,851 | 761,588 | 791,438 |
| 1000830 - CITYWIDE STREET RESURF-2231 | (0) | - | (0) |
| 1000986 - TRAFFIC SIGNAL CONTROLLER | 2,894 | (2,894) | - |
| 1001293 - LS&R CITYWIDE STREET RESURFACING | - | 45,589 | 45,589 |
| 1003298 - CITYWIDE ST REHAB | 2,572 | 57,032 | 59,604 |
| 1003346 - LS&RCOMMUNITY TRNSPRTION PLANS | - | 272,874 | 272,874 |
| 1004419 - PAVEMNT REHAB 2019-2 | 24,199 | 60,145 | 84,344 |
| 1004796 - CITYWIDE PAVEMENT REHAB PROJ 1 | - | 328,841 | 328,841 |
| 1004912 - BROADWAY TRANSIT & PAVING | 186 | - | 186 |
| City Administrator | 24,605 | - | 24,605 |
| 1000002 - DP020 Administrative Project | 24,354 | - | 24,354 |
| 1000021 - DP900 Administrative Project | 252 | - | 252 |
| Department of Transportation | 77,399 | 319,248 | 396,647 |
| 1003469 - DP350 Administrative Project | 77,399 | - | 77,399 |
| 1003829 - GREAT ST-PAVING RESURFACING | - | 19,248 | 19,248 |
| 1004419 - PAVEMNT REHAB 2019-2 | - | 150,000 | 150,000 |
| 1004420 - PAVEMENT REHAB 2019-3 | - | 150,000 | 150,000 |
| 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 | 595,889 | 765,182 | 1,361,071 |
| Capital Improvement Projects | 51,439 | 792,694 | 844,133 |
| 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 | 51,439 | 649,429 | 700,867 |
| Department of Transportation | 544,450 | (25,787) | 518,663 |
| 1003469 - DP350 Administrative Project | 544,450 | - | 544,450 |
| 1005418 - P1000981 LS&R CURB RAMP- BB | - | (4,779) | (4,779) |
| 1005983 - High Priority Traffic Calming | - | (21,008) | (21,008) |
| Oakland Public Works Department | - | (1,725) | (1,725) |
| 1005983 - High Priority Traffic Calming | - | (1,725) | (1,725) |
| 2241 - Measure Q-Library Services Retention & Enhancement | 180,322 | 10,307 | 190,629 |
| City Administrator | 1 | - | 1 |

| By Fund, Department and Project | Encumbrance Carryforward | Project Carryforward | Total Carryforward |
|---|--------------------------|----------------------|--------------------|
| 1000114 - LIBRY SVCS RETN ACT ASMT ENGR | 1 | - | 1 |
| Finance Department | - | 10,307 | 10,307 |
| 1000114 - LIBRY SVCS RETN ACT ASMT ENGR | - | 10,307 | 10,307 |
| Oakland Public Library Department | 180,321 | - | 180,321 |
| 1000013 - DP610 Administrative Project | 180,321 | - | 180,321 |
| 2243 - Measure D - Parcel Tax to Maintain, Protect & Improve Library Services | 680,613 | 8,000 | 688,613 |
| Finance Department | - | 8,000 | 8,000 |
| 1000114 - LIBRY SVCS RETN ACT ASMT ENGR | - | 8,000 | 8,000 |
| Oakland Public Library Department | 680,613 | - | 680,613 |
| 1000013 - DP610 Administrative Project | 680,613 | - | 680,613 |
| 2244 - Measure Q - Parks & Recreation Preservation, Litter Reduction, and Homelessness Support Act | 7,113,649 | 8,294,234 | 15,407,883 |
| Capital Improvement Projects | 775,000 | 198,800 | 973,800 |
| 1005274 - STORM DRAINAGE MASTER PLAN | 775,000 | - | 775,000 |
| 1005979 - UNION POINT PK RESTORATION | - | 86,600 | 86,600 |
| 1006124 - REG TRASH COMP - MEAS Q | - | 112,200 | 112,200 |
| City Administrator | 29 | 3,260,768 | 3,260,797 |
| 1000002 - DP020 Administrative Project | 29 | - | 29 |
| 1005349 - MEASQ HOMELESS | - | 3,117,507 | 3,117,507 |
| 1005792 - Encampment Outreach - Meas Q | - | 143,261 | 143,261 |
| Human Services Department | 3,023,568 | 521,775 | 3,545,343 |
| 1001142 - CTY-CNTY RENTRY JOB | - | 304,393 | 304,393 |
| 1004117 - GPF HUNGER PRGM FY1819 | 340 | 79,824 | 80,163 |
| 1004120 - PW ENCAMPMENT ABATEMENT2 | - | 79,116 | 79,116 |
| 1005349 - MEASQ HOMELESS | 3,023,228 | - | 3,023,228 |
| 1005626 - GPF HIGH PRIORITY FY2022 | - | 58,443 | 58,443 |
| 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 | 100,013 | 137,401 | 237,414 |
| 1000012 - DP5000 Administrative Project | 13 | 12,401 | 12,414 |
| 1006039 - COURTLAND CREEK PK - FITNESS | - | 125,000 | 125,000 |
| 1006048 - WILLIE WILKENS SKATE EQUIP | 100,000 | - | 100,000 |
| Oakland Public Works Department | 2,809,280 | 4,108,129 | 6,917,409 |
| 1000010 - DP300 Administrative Project | - | 70,494 | 70,494 |
| 1000983 - LAKE MERRITT MNTNNC | - | 349,462 | 349,462 |
| 1004120 - PW ENCAMPMENT ABATEMENT2 | - | 461,617 | 461,617 |
| 1004880 - SAN ANTONIO PARK IMPROV - CDBG | - | 215,294 | 215,294 |
| 1005274 - STORM DRAINAGE MASTER PLAN | 382,796 | (664) | 382,132 |
| 1005343 - MEASURE Q - ENHANCED SERVICES | 1,619,868 | - | 1,619,868 |
| 1005979 - UNION POINT PK RESTORATION | 744,391 | 102,989 | 847,380 |
| 1006031 - ARROYO VIEJO PARK RENOVATION | 62,225 | 3,405 | 65,630 |
| 1006032 - CALDECOTT PARK - WATER RESTORE | - | 200,000 | 200,000 |
| 1006034 - RESTROOMS RENOVATION | - | 831,651 | 831,651 |
| 1006039 - COURTLAND CREEK PK - FITNESS | - | 125,000 | 125,000 |
| 1006356 - SALARY SAVINGS (BUDGET ONLY) | - | 1,748,882 | 1,748,882 |
| 2250 - Measure N: Fund | 101,027 | 13,843 | 114,870 |
| City Administrator | - | 5,604 | 5,604 |
| 1000113 - MSR N PARAMDC ASMT ENGR SVC | - | 5,604 | 5,604 |
| Finance Department | - | 8,239 | 8,239 |
| 1000113 - MSR N PARAMDC ASMT ENGR SVC | - | 8,239 | 8,239 |
| Fire Department | 101,027 | - | 101,027 |
| 1000009 - DP200 Administrative Project | 101,027 | - | 101,027 |
| 2251 - Measure Y: Public Safety Act 2004 | 4,410 | - | 4,410 |
| City Administrator | 1,322 | - | 1,322 |

| By Fund, Department and Project | Encumbrance Carryforward | Project Carryforward | Total Carryforward |
|---|--------------------------|----------------------|--------------------|
| 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 | 837,435 | 6,466,617 | 7,304,052 |
| City Administrator | 9,119 | 730,503 | 739,622 |
| 1001362 - MEASURE Z EVALUATION | 9,119 | 730,503 | 739,622 |
| Department of Violence Prevention | 755,463 | 4,331,892 | 5,087,356 |
| 1001362 - MEASURE Z EVALUATION | - | 17,078 | 17,078 |
| 1001372 - MEAS Z VIOL PREV FY15-16 | - | 14,648 | 14,648 |
| 1004313 - MZ SERVICE PRIOR YEAR RESERVE | 1,941 | 1,796,827 | 1,798,768 |
| 1004447 - MZ19-20 ADMIN | - | 12,591 | 12,591 |
| 1004460 - MZ19-20 STAFF CMTY HEALING | - | 1,169 | 1,169 |
| 1004462 - MZ19-20 STAFF GV COACHING | 7,500 | - | 7,500 |
| 1004485 - MZ20-21 ADMIN | 1,017 | 55,903 | 56,921 |
| 1004486 - MZ20-21 CONTRACT YTH COACH DIV | 6,140 | 178,000 | 184,140 |
| 1004487 - MZ20-21 CONTRACT YOUTH EMPLOY | 0 | 57,710 | 57,710 |
| 1004488 - MZ20-21 CONTRACT GV COACHING | 14,344 | 146,454 | 160,798 |
| 1004489 - MZ20-21 CONTRACT GV EMPLOY | (0) | 72,177 | 72,177 |
| 1004490 - MZ20-21 CONTRACT GV CRISIS INT | 22,924 | - | 22,924 |
| 1004493 - MZ20-21 CONTRACT GBV FV | - | 120,000 | 120,000 |
| 1004495 - MZ20-21 CONTRACT CMTY HEALING | 46,630 | - | 46,630 |
| 1004498 - MZ20-21 STAFF CMTY HEALING | - | 61,550 | 61,550 |
| 1004500 - MZ20-21 STAFF GV COACHING | - | 54,726 | 54,726 |
| 1004502 - MZ20-21 STAFF GV COORDINATOR | - | 41,050 | 41,050 |
| 1005363 - DVP Implementation | 12,940 | 739,219 | 752,159 |
| 1005422 - MZ 20-21 CNTRCT TRNG & CPCITY | 19,050 | 71,717 | 90,767 |
| 1005644 - MZ 21-22 ADMIN | 2,357 | 462,949 | 465,306 |
| 1005645 - MZ 22-23 ADMIN | - | 118,914 | 118,914 |
| 1005646 - MZ21-22 CONTRACT YTH COACH DIV | 292,339 | - | 292,339 |
| 1005648 - MZ21-22 CONTRACT YOUTH EMPLOY | 100,000 | - | 100,000 |
| 1005650 - MZ21-22 CONTRACT GV COACHING | 37,603 | - | 37,603 |
| 1005652 - MZ21-22 CONTRACT GV EMPLOYMENT | 78,137 | - | 78,137 |
| 1005654 - MZ21-22 CONTRACT GV CRISIS INT | 75,125 | - | 75,125 |
| 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 | - | 38,983 | 38,983 |
| 1005666 - MZ 21-22 STAFF GV COACHING | - | 165,612 | 165,612 |
| 1005668 - MZ 21-22 STAFF GV COORDINATOR | 967 | 104,616 | 105,583 |
| Finance Department | (0) | 33,636 | 33,636 |
| 1001362 - MEASURE Z EVALUATION | (0) | 33,636 | 33,636 |
| Human Services Department | 21,398 | 461,498 | 482,896 |
| 1001362 - MEASURE Z EVALUATION | - | (277) | (277) |
| 1001372 - MEAS Z VIOL PREV FY15-16 | 0 | (14,788) | (14,788) |
| 1004163 - MZ1819 CMTY ENG STAFF | - | 5,304 | 5,304 |
| 1004313 - MZ SERVICE PRIOR YEAR RESERVE | 9,202 | 149,871 | 159,073 |
| 1004316 - MZ COMNTY ENGMNT PRIOR YEAR | 96 | 17,345 | 17,440 |
| 1004447 - MZ19-20 ADMIN | (0) | (11,346) | (11,346) |
| 1004448 - MZ19-20 CONTRACT YTH COACH DIV | - | 34,354 | 34,354 |
| 1004449 - MZ19-20 CONTRACT YOUTH EMPLOY | - | 82,772 | 82,772 |
| 1004450 - MZ19-20 CONTRACT GV COACHING | - | 1,625 | 1,625 |
| 1004451 - MZ19-20 CONTRACT GV EMPLOYMENT | - | 44,087 | 44,087 |
| 1004452 - MZ19-20 CONTRACT GV CRISIS INT | - | 18,143 | 18,143 |

| By Fund, Department and Project | Encumbrance Carryforward | Project Carryforward | Total Carryforward |
|--|--------------------------|----------------------|--------------------|
| 1004454 - MZ19-20 CONTRACT GBV CSEC | - | 4,281 | 4,281 |
| 1004455 - MZ19-20 CONTRACT GBV FV | - | 104,775 | 104,775 |
| 1004457 - MZ19-20 CONTRACT CMTY HEALING | 12,100 | - | 12,100 |
| 1004458 - MZ19-20 CONTRACT CMTY TA | - | 1 | 1 |
| 1004460 - MZ19-20 STAFF CMTY HEALING | - | (1,169) | (1,169) |
| 1004462 - MZ19-20 STAFF GV COACHING | - | 24,980 | 24,980 |
| 1004464 - MZ19-20 STAFF GV COORDINATOR | - | - | - |
| 1004485 - MZ20-21 ADMIN | - | 1,540 | 1,540 |
| Mayor | - | 140 | 140 |
| 1001372 - MEAS Z VIOL PREV FY15-16 | - | 140 | 140 |
| Police Department | 51,455 | 908,948 | 960,402 |
| 1001323 - MEASURE Z-OPD | 51,455 | 908,948 | 960,402 |
| 2260 - Measure WW: East Bay Regional Parks District Local Grant | 24,742 | 493,684 | 518,426 |
| Capital Improvement Projects | 24,742 | 328,833 | 353,575 |
| 1000637 - LINCOLN SQU PARK-ACTIVITY DECK | - | 19,411 | 19,411 |
| 1000852 - MEASURE WW PUBLIC ART | - | 4,100 | 4,100 |
| 1001412 - CALDECOTT TRAIL | 24,405 | 302,360 | 326,765 |
| 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 | - | (31,715) | (31,715) |
| 1000637 - LINCOLN SQU PARK-ACTIVITY DECK | - | (2,159) | (2,159) |
| 1000704 - BELLEVUE AVE ENTRY-FAIRYLAND | - | 2,479 | 2,479 |
| 1000854 - RAINBOW REC CENTER EXPANSION | - | 40 | 40 |
| 1001412 - CALDECOTT TRAIL | - | (32,116) | (32,116) |
| 1001497 - FEATHER RIVER CAMP MSR WW | - | 40 | 40 |
| 2270 - Vacant Property Tax Act Fund* | 1,468,406 | 628,357 | 2,096,763 |
| City Administrator | - | 41,595 | 41,595 |
| 1006356 - SALARY SAVINGS (BUDGET ONLY) | - | 41,595 | 41,595 |
| Finance Department | 11,991 | - | 11,991 |
| 1000007 - DP080 Administrative Project | 11,991 | - | 11,991 |
| Housing and Community Development Department | - | 500,000 | 500,000 |
| 1006095 - Access Improvement Program | - | 500,000 | 500,000 |
| Oakland Public Works Department | 1,456,415 | 86,762 | 1,543,177 |
| 1000010 - DP300 Administrative Project | 676,982 | - | 676,982 |
| 1006062 - HOMELESS ENCAMP CLEANING | 779,433 | 86,762 | 866,195 |
| 2310 - Lighting and Landscape Assessment District | 257,194 | 420,251 | 677,445 |
| Capital Improvement Projects | 1,404 | - | 1,404 |
| 1001588 - FY15-17 PK PROJ PRIOR STUDY | 1,404 | - | 1,404 |
| Department of Transportation | 9,419 | - | 9,419 |
| 1003469 - DP350 Administrative Project | 9,419 | - | 9,419 |
| Oakland Public Works Department | 246,370 | 420,251 | 666,621 |
| 1000010 - DP300 Administrative Project | 216,473 | - | 216,473 |
| 1000983 - LAKE MERRITT MNTNNC | 26,747 | - | 26,747 |
| 1003399 - MANDELA PKY LANDSCAPE MAINT. | 3,150 | - | 3,150 |
| 1006356 - SALARY SAVINGS (BUDGET ONLY) | - | 420,251 | 420,251 |
| 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 | - | 96,180 | 96,180 |
| Oakland Public Works Department | - | 96,180 | 96,180 |
| 1004285 - WOOD STREET CFD | - | 96,180 | 96,180 |
| 2332 - Gateway Industrial Park | 108,583 | 181,649 | 290,233 |

| By Fund, Department and Project | Encumbrance Carryforward | Project Carryforward | Total Carryforward |
|--|--------------------------|----------------------|--------------------|
| Department of Transportation | 164 | 649 | 813 |
| 1004284 - OAB CFD NO. 2015-1 GATEWAY | 164 | 649 | 813 |
| Oakland Public Works Department | 108,420 | 181,000 | 289,420 |
| 1004284 - OAB CFD NO. 2015-1 GATEWAY | 108,420 | - | 108,420 |
| 1004911 - OAB CFD 2015-1 CAP RES | - | 181,000 | 181,000 |
| 2333 - Brooklyn Basin Public Services | 22,299 | - | 22,299 |
| Oakland Public Works Department | 22,299 | - | 22,299 |
| 1005167 - CFD 2017-1 BROOKLYN BASIN-SVC | 22,299 | - | 22,299 |
| 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* | 56,153 | 832,568 | 888,721 |
| Police Department | 56,153 | 832,568 | 888,721 |
| 1000783 - FALSE ALARM REDUCTION | 56,153 | 832,568 | 888,721 |
| 2412 - Measure M - Alameda County: Emergency Dispatch Service Supplemental Assessment | 20,985 | 14,470 | 35,454 |
| Finance Department | - | 14,470 | 14,470 |
| 1000112 - EMRGNCY RETN SVCS ACT ASMT ENG | - | 9,500 | 9,500 |
| 1000113 - MSR N PARAMDC ASMT ENGR SVC | - | 4,970 | 4,970 |
| Fire Department | 20,985 | - | 20,985 |
| 1000009 - DP200 Administrative Project | 20,985 | - | 20,985 |
| 2413 - Rent Adjustment Program Fund | 28,484 | 2,911,318 | 2,939,801 |
| City Administrator | - | 28,461 | 28,461 |
| 1001110 - RENT ARBITRATION P190020 | - | 28,461 | 28,461 |
| Housing and Community Development Department | 28,484 | 2,882,856 | 2,911,340 |
| 1001110 - RENT ARBITRATION P190020 | 28,484 | 2,882,856 | 2,911,340 |
| 2415 - Development Service Fund | 17,757,137 | 34,230,225 | 51,987,362 |
| City Administrator | 15,466 | 372,323 | 387,789 |
| 1000002 - DP020 Administrative Project | 15,000 | - | 15,000 |
| 1000021 - DP900 Administrative Project | 466 | - | 466 |
| 1001382 - PERTS TECHNOLOGY ENHANCEMENT | (0) | - | (0) |
| 1003971 - TECH ENHANCEMENT AND REC MGMT | - | 237,485 | 237,485 |
| 1006110 - OAK311 COMMS | - | 22,334 | 22,334 |
| 1006356 - SALARY SAVINGS (BUDGET ONLY) | - | 112,504 | 112,504 |
| City Attorney | - | 112,064 | 112,064 |
| 1001024 - BLIGHT ABATEMENT PROGRAM | - | 73,230 | 73,230 |
| 1001264 - FORECLOSED REGISTRATION-VACANT | - | 2,355 | 2,355 |
| 1004913 - Lead Abatement Program | - | 36,478 | 36,478 |
| Department of Transportation | 149,122 | 8,953,959 | 9,103,081 |
| 1000652 - RIGHT OF WAY INSPECTIONS 2415 | 4,986 | 3,169,150 | 3,174,136 |
| 1001170 - ENGINEERING SERVICES | 143,857 | 5,550,644 | 5,694,500 |
| 1001230 - TRAFFIC CONTROL PLAN REVIEW | - | (1,910,051) | (1,910,051) |
| 1001357 - TRAFFIC SIGNAL AT 5TH-EMBRCDRO | - | 350,000 | 350,000 |
| 1001382 - PERTS TECHNOLOGY ENHANCEMENT | 19 | 535,737 | 535,756 |
| 1003469 - DP350 Administrative Project | 21 | - | 21 |
| 1003971 - TECH ENHANCEMENT AND REC MGMT | 240 | 1,258,479 | 1,258,719 |
| Economic and Workforce Development Department | - | 50,000 | 50,000 |
| 1001475 - GENERAL PLAN UPDATE | - | 50,000 | 50,000 |
| Finance Department | 0 | - | 0 |
| 1000007 - DP080 Administrative Project | 0 | - | 0 |
| Fire Department | 256,462 | 3,666,816 | 3,923,278 |
| 1000746 - ACCELA PLATFORM C501910 | - | 50,262 | 50,262 |
| 1005060 - Fire Code Insp of Structures | 256,462 | 2,984,397 | 3,240,859 |

| By Fund, Department and Project | Encumbrance Carryforward | Project Carryforward | Total Carryforward |
|---|--------------------------|----------------------|--------------------|
| 1005074 - Fire Plan Check | - | 632,157 | 632,157 |
| Information Technology Department | - | 89,217 | 89,217 |
| 1003971 - TECH ENHANCEMENT AND REC MGMT | - | 89,217 | 89,217 |
| Oakland Public Works Department | 54,061 | 3,315,504 | 3,369,565 |
| 1000652 - RIGHT OF WAY INSPECTIONS 2415 | - | - | - |
| 1001170 - ENGINEERING SERVICES | - | (19,450) | (19,450) |
| 1001555 - BROOKLYN BASIN | - | 184,166 | 184,166 |
| 1003210 - PRIVATE SEWER INSPECTION | (0) | 2,503,509 | 2,503,509 |
| 1003971 - TECH ENHANCEMENT AND REC MGMT | 54,061 | 577,993 | 632,054 |
| 1004827 - STORMWATER BUS INSPECTION | - | (30,715) | (30,715) |
| 1005138 - PRIVATE PUBLIC ART CONT - OACC | - | 100,000 | 100,000 |
| Planning and Building Department | 17,282,025 | 17,670,343 | 34,952,368 |
| 1000018 - DP840 Administrative Project | 220,550 | - | 220,550 |
| 1000904 - CONTINGENCY RESERVE | - | 316,445 | 316,445 |
| 1001024 - BLIGHT ABATEMENT PROGRAM | 25,267 | 4,716,416 | 4,741,683 |
| 1001264 - FORECLOSED REGISTRATION-VACANT | - | 931,247 | 931,247 |
| 1001382 - PERTS TECHNOLOGY ENHANCEMENT | 0 | - | 0 |
| 1001420 - DOWNTOWN SPECIFIC PLAN CONTGICY | (105,137) | 220,092 | 114,955 |
| 1001475 - GENERAL PLAN UPDATE | 1,177,010 | 1,665,391 | 2,842,400 |
| 1003214 - ON-CALL PLAN CHECK TRB | - | (0) | (0) |
| 1003234 - ON-CALL PLAN CHECK CSG | - | (1) | (1) |
| 1003351 - DWNTOWN SPEC PLAN - FTA | 0 | - | 0 |
| 1003971 - TECH ENHANCEMENT AND REC MGMT | 2,128,045 | 5,397,617 | 7,525,662 |
| 1004324 - ON CALL PLAN CHECK 4LEAF | - | (1) | (1) |
| 1004325 - ON CALL PLN CHK WC CODE CONS | - | 575,934 | 575,934 |
| 1004837 - Revenue Forecasting - PBD | 41,108 | - | 41,108 |
| 1004913 - Lead Abatement Program | - | 878,278 | 878,278 |
| 1004939 - Electronic Content Management | 3,600 | - | 3,600 |
| 1005157 - Historic Preservation- ESA | 41,568 | 3,592 | 45,160 |
| 1005191 - Declared Emergency Response | 2,180,100 | - | 2,180,100 |
| 1005192 - On-Call Plan Check & Insp | 9,050,440 | 14,929 | 9,065,369 |
| 1005378 - NW Community Neigh. Planning | - | 50,000 | 50,000 |
| 1005408 - LEAP Grant | - | 750,000 | 750,000 |
| 1005458 - PBD Strategic Work Plan | 51,844 | 453,990 | 505,834 |
| 1005922 - On Call Permit Services | 701,110 | 35,256 | 736,367 |
| 1006079 - Phase II ROSP Athenian Group | 414,793 | 922,884 | 1,337,676 |
| 1006366 - 250 FHOP WORK AREA REFRESH | 1,351,727 | 238,273 | 1,590,000 |
| 1006439 - MGT Master Fee Study | - | 500,000 | 500,000 |
| 2416 - Traffic Safety Fund | 12,999 | - | 12,999 |
| Capital Improvement Projects | 6,199 | - | 6,199 |
| 1000023 - DPCIP Administrative Project | 6,199 | - | 6,199 |
| Department of Transportation | 6,458 | - | 6,458 |
| 1003469 - DP350 Administrative Project | 6,458 | - | 6,458 |
| 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 | 147,621 | 265,081 | 412,701 |
| City Administrator | (0) | 264,654 | 264,654 |
| 1000002 - DP020 Administrative Project | (0) | - | (0) |
| 1000103 - EXCESS LITTER FEE PROGRAM | 0 | 264,654 | 264,654 |
| Oakland Public Works Department | 147,621 | 426 | 148,047 |
| 1000010 - DP300 Administrative Project | 147,549 | - | 147,549 |

| By Fund, Department and Project | Encumbrance Carryforward | Project Carryforward | Total Carryforward |
|--|--------------------------|----------------------|--------------------|
| 1000103 - EXCESS LITTER FEE PROGRAM | 72 | 426 | 498 |
| 2419 - Measure C: Transient Occupancy Tax (TOT) Surcharge | 2 | 821,704 | 821,706 |
| Economic and Workforce Development Department | 0 | 14,834 | 14,835 |
| 1000458 - TOT SURCHARGE-CULTURAL GRANTS | 0 | (1,353) | (1,353) |
| 1000459 - TOT SURCHARGE-ART AND SOUL | 0 | - | 0 |
| 1000460 - TOT SURCHARGE-FAIRS AND FEST | 0 | 16,187 | 16,187 |
| Non Departmental and Port | 2 | 806,870 | 806,871 |
| 1000456 - TOT SURCHARGE-ZOO | 0 | 84,062 | 84,063 |
| 1000457 - TOT SURCHARGE-MUSEUM | 0 | 127,419 | 127,419 |
| 1001283 - TOT SURCHARGE-OCVB | 1 | 511,326 | 511,327 |
| 1001493 - TOT SURCHARGE-CHABOT | 0 | 84,062 | 84,063 |
| 2420 - Transportation Impact Fee | - | 5,281,548 | 5,281,548 |
| Capital Improvement Projects | - | 250,000 | 250,000 |
| 1005698 - TRASH CPTR DVCS PAV CORRIDORS | - | 250,000 | 250,000 |
| Department of Transportation | - | 4,920,207 | 4,920,207 |
| 1004646 - TIF TRANSPORTATION | - | 1,820,207 | 1,820,207 |
| 1006225 - Garfield Elementary Ped Impr | - | 1,000,000 | 1,000,000 |
| 1006300 - Impr 24th Harrison Bay 27th | - | 2,100,000 | 2,100,000 |
| Planning and Building Department | - | 111,341 | 111,341 |
| 1001628 - TRANSPORTATION IMPACT FEES | - | 125,445 | 125,445 |
| 1005925 - Impact Fees: Admin Processing | - | (14,104) | (14,104) |
| 2421 - Capital Improvements Impact Fee Fund | 915,550 | 2,809,693 | 3,725,243 |
| Capital Improvement Projects | 915,550 | 1,787,997 | 2,703,548 |
| 1001612 - CAPITAL IMP IMPACT FEES | - | 469,500 | 469,500 |
| 1003439 - FIRE STATIONS CW RENOVATIONS | 35,433 | 31,666 | 67,099 |
| 1003440 - 3 BR RENO.WOAK, ASIAN, BROOKF. | - | 298,033 | 298,033 |
| 1003625 - MOSSWOOD REBUILD | - | 97,798 | 97,798 |
| 1004851 - DACA PHASE 2 RENO | - | 800,000 | 800,000 |
| 1005274 - STORM DRAINAGE MASTER PLAN | 880,117 | 91,000 | 971,117 |
| Economic and Workforce Development Department | - | 30,000 | 30,000 |
| 1006030 - MOJA FIRE ALARM BUILDING 2421 | - | 30,000 | 30,000 |
| Oakland Public Works Department | - | 916,873 | 916,873 |
| 1006040 - MALONGA CENTER - FEASIBILITY | - | 480,873 | 480,873 |
| 1006155 - REDWOOD HEIGHTS PK TOT LOT | - | 100,000 | 100,000 |
| 1006156 - JUNIOR SCIENCE CENTER | - | 40,000 | 40,000 |
| 1006157 - W OAK YOUTH CENTER | - | 50,000 | 50,000 |
| 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 | - | 74,822 | 74,822 |
| 1001612 - CAPITAL IMP IMPACT FEES | - | 120,000 | 120,000 |
| 1005925 - Impact Fees: Admin Processing | - | (45,178) | (45,178) |
| 2611 - HUD-CDBG (ARRA) | - | 32,425 | 32,425 |
| Housing and Community Development Department | - | 32,425 | 32,425 |
| 1001457 - WINTER WEATHERIZATION-CDBG-R | - | 32,425 | 32,425 |
| 2826 - Mortgage Revenue | 12,573 | 124,812 | 137,385 |
| Housing and Community Development Department | 12,573 | 124,812 | 137,385 |
| 1000383 - HOUSING DEVELOP P05320 | 12,573 | 96,486 | 109,059 |
| 1000393 - PREDEVELOPMENT LOAN | - | 2,530 | 2,530 |
| 1001244 - LANEY COLLEGE G43600 | - | 14,679 | 14,679 |
| 1001630 - CEDA GRT-LN SYS 2826-C192130 | - | 11,118 | 11,118 |
| 2830 - Low and Moderate Income Housing Asset Fund | 76,441 | 2,203,234 | 2,279,675 |
| Housing and Community Development Department | 76,441 | 2,203,234 | 2,279,675 |
| 1000364 - REDWOOD HILL | - | 163,036 | 163,036 |

| By Fund, Department and Project | Encumbrance Carryforward | Project Carryforward | Total Carryforward |
|--|--------------------------|----------------------|--------------------|
| 1000388 - HOUSING DEV PROJECT | 76,441 | 438,481 | 514,922 |
| 1000392 - EMERGENCY REPAIR PROG | - | 300,000 | 300,000 |
| 1001033 - 715 CAMPBELL STREET-401 CITY | - | 6,790 | 6,790 |
| 1004668 - 95TH AND INTERNATIONAL | - | 216,893 | 216,893 |
| 1004672 - FRUITVALE TRANSIT VILLAGE II B | - | 957,900 | 957,900 |
| 1004675 - WEST GRAND & BRUSH | - | 52,000 | 52,000 |
| 1004722 - VISTA ESTERO | - | 8,750 | 8,750 |
| 1005839 - Peace Gardens | - | 59,384 | 59,384 |
| 2912 - Federal Asset Forfeiture: City Share | 0 | - | 0 |
| Police Department | 0 | - | 0 |
| 1000008 - DP1000 Administrative Project | 0 | - | 0 |
| 2990 - Public Works Grants | - | 63,012 | 63,012 |
| Oakland Public Works Department | - | 63,012 | 63,012 |
| 1004228 - 1000969 CLEAN CREEKS CA-H578 | - | 3 | 3 |
| 1004385 - COLLABORATIV CREEKS PRGM | - | 63,009 | 63,009 |
| 2994 - Social Services Grants | 41,911 | 151,719 | 193,630 |
| Department of Violence Prevention | - | 60,105 | 60,105 |
| 1000565 - HSD-OAKLAND UNITE DONATION | - | 34,170 | 34,170 |
| 1000566 - LAMPERT CEASEFIRE DONATION | - | 24,467 | 24,467 |
| 1005164 - East Bay Community Foundation | - | 1,468 | 1,468 |
| Human Services Department | 41,911 | 91,614 | 133,524 |
| 1000320 - OLDER AMERICANS | - | 4,935 | 4,935 |
| 1000324 - CHILDCARE CENTER | - | 4,918 | 4,918 |
| 1000328 - HEAD START DONATIONS | - | 490 | 490 |
| 1000413 - AC-OCAP DONATIONS | - | 12,921 | 12,921 |
| 1000513 - HUNGER DONATIONS | (0) | 24,148 | 24,148 |
| 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 | 2,178 | 4,819 | 6,996 |
| Police Department | 2,178 | 4,819 | 6,996 |
| 1000755 - K-9 UNIT DONATIONS | 2,175 | 6,451 | 8,626 |
| 1000758 - CRISIS INTERVENTION TRAINING | 3 | 22,719 | 22,722 |
| 1000764 - MISC GRANT HONOR GUARD | - | (11,988) | (11,988) |
| 1000782 - IDENTITY THEFT STRIKE FORCE | - | (12,364) | (12,364) |
| 2996 - Parks and Recreation Grants 2001 | - | 16,847 | 16,847 |
| Oakland Parks and Recreation Department | - | 16,847 | 16,847 |
| 1001604 - BOATING GRANTS 2010 | - | 16,847 | 16,847 |
| 2999 - Miscellaneous Grants | 1,031,041 | 8,747,996 | 9,779,037 |
| Capital Improvement Projects | 807,422 | 372,916 | 1,180,338 |
| 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 |
| 1004866 - HOLLY MINI PARK | - | 100 | 100 |
| City Administrator | 34,802 | 116,953 | 151,755 |
| 1000472 - CIVIC DESIGN LAB-1TYM FND15-17 | 0 | 5,382 | 5,382 |
| 1001459 - CSRO- ROCKEFELLER GRANT | 34,802 | 111,571 | 146,373 |
| City Clerk | 84,685 | 753,394 | 838,078 |
| 1000447 - PUBLIC ED - GOVERNMENT P350210 | 84,685 | 753,394 | 838,078 |
| Department of Transportation | - | 766,443 | 766,443 |

| By Fund, Department and Project | Encumbrance Carryforward | Project Carryforward | Total Carryforward |
|--|--------------------------|----------------------|--------------------|
| 1000976 - BUS RAPID TRANSIT | - | (31,399) | (31,399) |
| 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 | - | 56,000 | 56,000 |
| 1004823 - FAIR SHARE DEVELOPMENT | - | 12,000 | 12,000 |
| Economic and Workforce Development Department | 875 | 603,054 | 603,929 |
| 1000043 - CD HIST MIT FIP 2999-G499910 | - | 42,500 | 42,500 |
| 1000047 - SMALL BUS WK 2999-G496310 | 875 | 31,259 | 32,134 |
| 1003253 - KENNETH RAININ FOUNDATION | - | 14,009 | 14,009 |
| 1004907 - SURDNA FOUNDATION GRANT (2999) | - | 15,286 | 15,286 |
| 1006372 - NEA - CULTURAL ECONOMIES 2999 | - | 500,000 | 500,000 |
| 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 | 15,467 | 1,235,927 | 1,251,393 |
| 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 | 8,249 | 55,960 | 64,209 |
| 1001390 - HOME MAINTENANC G08660 | - | 282,189 | 282,189 |
| 1001483 - MINOR HOME REPA G53810 | - | 4,561 | 4,561 |
| 1001615 - LS&R AC TRANSIT BRT | 7,218 | 28,944 | 36,162 |
| 1001678 - FEMA SOFTSTORY RETROFIT | - | 50,000 | 50,000 |
| Information Technology Department | 7,346 | - | 7,346 |
| 1000447 - PUBLIC ED - GOVERNMENT P350210 | 7,346 | - | 7,346 |
| Mayor | - | (31,610) | (31,610) |
| 1001446 - MAYOR'S DIRECTOR OF EQUITY | - | (64,806) | (64,806) |
| 1003253 - KENNETH RAININ FOUNDATION | - | (46,930) | (46,930) |
| 1004317 - Fnd for Cities of Svc Inc Grnt | - | 9,874 | 9,874 |
| 1005145 - NEW VENTURE - HOMELESSNESS | - | 70,252 | 70,252 |
| Non Departmental and Port | - | 1,579,294 | 1,579,294 |
| 1000976 - BUS RAPID TRANSIT | - | (2,122) | (2,122) |
| 1005183 - AB74 UNCOMMON LAW | - | 1,531,416 | 1,531,416 |
| 1005185 - AB74-AFTER INNOCENCE | - | 50,000 | 50,000 |
| Oakland Animal Services | - | 27,859 | 27,859 |
| 1004272 - FRIENDS OF OAK ANIML SVC DNTN | - | 27,859 | 27,859 |
| Oakland Public Works Department | 80,445 | 3,293,014 | 3,373,459 |
| 1000183 - LINCN REC CTR ORA 2999-C329621 | - | 274 | 274 |
| 1000727 - GOLDEN GATE REC CTR-NEW | - | 538 | 538 |
| 1000976 - BUS RAPID TRANSIT | - | (270,127) | (270,127) |
| 1001028 - BEGIN PLAZA RENOVATIONS | - | 12,039 | 12,039 |
| 1001577 - INNOVATOR PILOTS | - | 4,368 | 4,368 |
| 1001615 - LS&R AC TRANSIT BRT | - | (477) | (477) |
| 1003625 - MOSSWOOD REBUILD | - | 3,474,500 | 3,474,500 |
| 1004841 - JACK LONDON AQUATIC CTR | 77,170 | 72,052 | 149,222 |
| 1004866 - HOLLY MINI PARK | - | (153) | (153) |
| 1005921 - ATHOL PK TENNIS CT IMPROVEMENT | 3,275 | - | 3,275 |
| Planning and Building Department | - | (54,970) | (54,970) |
| 1000976 - BUS RAPID TRANSIT | - | (54,970) | (54,970) |
| Race and Equity Department | - | 75,701 | 75,701 |
| 1003951 - EQUITY INDCTR PRJ-CUNY GRNT | - | 75,701 | 75,701 |

| By Fund, Department and Project | Encumbrance Carryforward | Project Carryforward | Total Carryforward |
|--|--------------------------|----------------------|--------------------|
| 3100 - Sewer Service Fund | 20,540,279 | 57,771,543 | 78,311,823 |
| Capital Improvement Projects | 16,457,161 | 50,098,775 | 66,555,935 |
| 1000023 - DPCIP Administrative Project | 15,070 | - | 15,070 |
| 1000654 - SEWER-WTMRE MCRTHR MTN 83-012 | 421,457 | 70,631 | 492,088 |
| 1000673 - SS-SMRY AVNL BNCRFT 83-103 | 92 | (1,026) | (934) |
| 1000715 - CITY-OWNED FCLTY SS LTRL REP | 19,210 | 1,388,999 | 1,408,209 |
| 1000720 - EMRGNCY MISC SEWERS | 338,851 | 28,092 | 366,943 |
| 1000835 - SANITARY SEWER ROOT FOAMING | 555,606 | 1,241,574 | 1,797,180 |
| 1000843 - RHB SWR-23RD-INTL-26TH-E12TH | 46,707 | - | 46,707 |
| 1000920 - REHAB SNTRY SWRS SBBSIN 83 503 | - | 4,703,133 | 4,703,133 |
| 1000921 - REHAB SNTRY SWRS SBBSIN 83 403 | - | 7,389,392 | 7,389,392 |
| 1000922 - SANITARY SWR ROOT FMNG FY16 17 | 18,384 | - | 18,384 |
| 1000924 - CITYWIDE SANITARY SWRS UPGRD | - | 164 | 164 |
| 1000980 - SS RHB-CHELTON-ASCOT | 42 | (11,669) | (11,627) |
| 1000992 - LINCLON MCARTH RHODA, COOLDGE | - | 392,837 | 392,837 |
| 1000997 - SR SAN LEANDRO EDES 85TH | 10,819 | - | 10,819 |
| 1001018 - VARIOUS LOC SS REHAB | - | 75,250 | 75,250 |
| 1001026 - REHAB SNTRY SWRS SBBSIN 80 022 | 165,238 | 70,150 | 235,388 |
| 1001039 - SS RHB-CASTLE-CHELTON | 278,735 | - | 278,735 |
| 1001166 - SS-HWY 13 RNHRDT SR 39TH ALISO | 138,796 | 96,998 | 235,794 |
| 1001173 - CITYWIDE SS CAPACITY UPGRADES | 199,891 | 1,305,560 | 1,505,451 |
| 1001192 - REHAB-SS 57TH AV-INTL BLVD- SL | - | 6,000 | 6,000 |
| 1001289 - SS SUB-BASIN FLOW MNRNG-DATA | - | 62,162 | 62,162 |
| 1001322 - SS-MTN LNA SNNYMR SMRY 83-402 | 4,709 | - | 4,709 |
| 1001375 - SS-14 MCRTHR ARDLY E13 58-04 | - | 25,634 | 25,634 |
| 1001433 - PARKRIDGE SKYLINE DENTON S SWR | 162,625 | 684,417 | 847,042 |
| 1001602 - ANNUAL INFLOW CORRECTION PGM | - | 629,020 | 629,020 |
| 1001676 - EPA-SEWER CLEANING | - | 486,666 | 486,666 |
| 1003201 - REHAB OF SS SUBBASIN 81-201 | 105 | 1,197,677 | 1,197,781 |
| 1003202 - REHAB OF SS SUBBASIN 84-003 | 1,471,715 | 1,766,948 | 3,238,663 |
| 1003231 - REHAB OF SS SUBBASIN 83-002 | 316,319 | 2,137,811 | 2,454,130 |
| 1003772 - FEMA 4301 6391 LONGCROFT DRIVE | - | 9 | 9 |
| 1004268 - SEWER MTGATION & TEMP DSCHRG | 68,196 | 957,925 | 1,026,121 |
| 1004342 - REHAB SNTRY SWR 80-101 | 397,182 | 514,405 | 911,588 |
| 1004788 - SANITARY SEWER MASTER PLAN | 670,270 | - | 670,270 |
| 1004806 - SS REHAB SUBBASIN 83-001 | - | 5,033,192 | 5,033,192 |
| 1004807 - SS REHAB SUBBASIN 83-102 | 3,038,800 | 2,677,599 | 5,716,398 |
| 1004810 - 3100 30244 SS SUBBASIN 85-202 | 4,032,816 | 2,292,264 | 6,325,080 |
| 1004842 - ANNUAL INFLOW CORRECTION | - | 500,000 | 500,000 |
| 1004844 - SS CAPACITY UPGRADE MAYBELLE | 155,511 | 671,812 | 827,323 |
| 1004845 - SS REHAB SUB-BASIN 82-005 | - | 6,695,380 | 6,695,380 |
| 1005411 - P1000720 EMERG MISC. SEWERS | 2,259,205 | 30,386 | 2,289,591 |
| 1005412 - P1003201 REHAB SS BASIN 81-201 | 1,513,239 | 1,637,071 | 3,150,310 |
| 1006208 - SS EMERGENCY REPAIRS - T1 | - | 639,000 | 639,000 |
| 1006209 - SS EMERGENCY REPAIRS - T2 | - | 2,471,000 | 2,471,000 |
| 1006210 - SS EMERGENCY REPAIRS - T3 | 157,572 | 1,732,310 | 1,889,882 |
| 1006213 - ANNUAL INFLOW PGM - I1 | - | 279,300 | 279,300 |
| 1006214 - ANNUAL INFLOW PGM - I2 | - | 220,700 | 220,700 |
| City Administrator | - | 35,157 | 35,157 |
| 1006110 - OAK311 COMMS | - | 35,157 | 35,157 |
| Department of Transportation | 61 | (64,523) | (64,462) |
| 1000720 - EMRGNCY MISC SEWERS | - | (2,595) | (2,595) |
| 1001173 - CITYWIDE SS CAPACITY UPGRADES | - | (57,945) | (57,945) |
| 1003231 - REHAB OF SS SUBBASIN 83-002 | - | (3,983) | (3,983) |

| By Fund, Department and Project | Encumbrance Carryforward | Project Carryforward | Total Carryforward |
|--|--------------------------|----------------------|--------------------|
| 1003469 - DP350 Administrative Project | 61 | - | 61 |
| Non Departmental and Port | - | 1,001,486 | 1,001,486 |
| 1004268 - SEWER MTGATION & TEMP DSCHRG | - | 1,000,000 | 1,000,000 |
| 1005213 - 2014A SEWER REV REF BONDS | - | 1,486 | 1,486 |
| Oakland Public Works Department | 4,083,058 | 6,703,867 | 10,786,924 |
| 1000010 - DP300 Administrative Project | 2,710,541 | - | 2,710,541 |
| 1000673 - SS-SMNRV AVNL BNCRFT 83-103 | - | (4,831) | (4,831) |
| 1000675 - STORM DRAIN MARKERS | - | 101,326 | 101,326 |
| 1000715 - CITY-OWNED FCLTY SS LTRL REP | - | (85,710) | (85,710) |
| 1000720 - EMRGNCY MISC SEWERS | - | (240,394) | (240,394) |
| 1000835 - SANITARY SEWER ROOT FOAMING | - | (223,362) | (223,362) |
| 1000920 - REHAB SNTRY SWRS SBBSIN 83 503 | - | (284,313) | (284,313) |
| 1000921 - REHAB SNTRY SWRS SBBSIN 83 403 | - | (412,446) | (412,446) |
| 1000980 - SS RHB-CHELTON-ASCOT | - | (910) | (910) |
| 1000990 - SNTRY SWR PUMP UPGRADES | - | (4,233) | (4,233) |
| 1000992 - LINCLON MCARTHUR RHODA, COOLDGE | - | 57,613 | 57,613 |
| 1001026 - REHAB SNTRY SWRS SBBSIN 80 022 | - | (135,214) | (135,214) |
| 1001166 - SS-HWY 13 RNHRDT SR 39TH ALISO | - | (1,114) | (1,114) |
| 1001173 - CITYWIDE SS CAPACITY UPGRADES | 25 | 1 | 26 |
| 1001289 - SS SUB-BASIN FLOW MNRNG-DATA | - | 22,379 | 22,379 |
| 1001411 - PROJECT MGT CLEARING | - | 236,275 | 236,275 |
| 1001433 - PARKRIDGE SKYLINE DENTON S SWR | - | (140,737) | (140,737) |
| 1001514 - CLEAN LAKE CONTRACT | 261 | - | 261 |
| 1001564 - SEWER ADMINISTRATIVE ORDER | 20,335 | 2,469 | 22,804 |
| 1001602 - ANNUAL INFLOW CORRECTION PGM | - | (47,977) | (47,977) |
| 1001676 - EPA-SEWER CLEANING | 1,249,287 | 7,935,187 | 9,184,474 |
| 1001689 - BUILDING SEWER C084 | 4,610 | 136,525 | 141,135 |
| 1003201 - REHAB OF SS SUBBASIN 81-201 | - | 491,075 | 491,075 |
| 1003202 - REHAB OF SS SUBBASIN 84-003 | - | (336,484) | (336,484) |
| 1003231 - REHAB OF SS SUBBASIN 83-002 | - | 148,568 | 148,568 |
| 1004268 - SEWER MTGATION & TEMP DSCHRG | - | 18,312 | 18,312 |
| 1004331 - EPA-FOG CONTROL | 97,891 | 477,109 | 575,000 |
| 1004342 - REHAB SNTRY SWR 80-101 | - | 289,881 | 289,881 |
| 1004806 - SS REHAB SUBBASIN 83-001 | 16 | (389,258) | (389,243) |
| 1004807 - SS REHAB SUBBASIN 83-102 | 92 | (386,385) | (386,293) |
| 1004810 - 3100 30244 SS SUBBASIN 85-202 | - | 307,643 | 307,643 |
| 1004844 - SS CAPACITY UPGRADE MAYBELLE | - | (82,022) | (82,022) |
| 1004845 - SS REHAB SUB-BASIN 82-005 | - | (295,672) | (295,672) |
| 1005274 - STORM DRAINAGE MASTER PLAN | - | 674,336 | 674,336 |
| 1005409 - CONSENT DECREE SERVICES | - | 299,815 | 299,815 |
| 1005411 - P1000720 EMERG MISC. SEWERS | - | (1,300,858) | (1,300,858) |
| 1005412 - P1003201 REHAB SS BASIN 81-201 | - | (97,451) | (97,451) |
| 1006210 - SS EMERGENCY REPAIRS - T3 | - | (25,276) | (25,276) |
| Police Department | - | (3,218) | (3,218) |
| 1003202 - REHAB OF SS SUBBASIN 84-003 | - | (3,218) | (3,218) |
| 3200 - Golf Course* | 12,999 | 147,292 | 160,291 |
| Oakland Parks and Recreation Department | 12,999 | 147,292 | 160,291 |
| 1000012 - DP5000 Administrative Project | 2,367 | - | 2,367 |
| 1000624 - GOLF COURSE CAPITAL PROJECTS | 10,632 | 147,292 | 157,924 |
| 4100 - Equipment | 7,711,556 | 2,024,869 | 9,736,425 |
| Fire Department | 54,853 | - | 54,853 |
| 1000009 - DP200 Administrative Project | 54,853 | - | 54,853 |
| Human Resources Management Department | 0 | 5,521 | 5,521 |
| 1000005 - DP050 Administrative Project | 0 | - | 0 |

| By Fund, Department and Project | Encumbrance Carryforward | Project Carryforward | Total Carryforward |
|--|--------------------------|----------------------|--------------------|
| 1000630 - INS-BUILDINGS | - | 5,521 | 5,521 |
| Oakland Public Works Department | 7,656,703 | 2,019,348 | 9,676,051 |
| 1000010 - DP300 Administrative Project | 3,581,561 | - | 3,581,561 |
| 1003199 - 2016 EQUIPMENT MASTER LEASE | 58,543 | 38,948 | 97,491 |
| 1003866 - Insurance Recoveries- OPD | 10,309 | 270,464 | 280,774 |
| 1003867 - INSURANCE RECOVERIES- OFD | - | 44,432 | 44,432 |
| 1003868 - INSURANCE RECOVERY- OPW | 45,263 | 315,122 | 360,385 |
| 1004221 - P1000725 FUEL MGT SYSTEM | - | 168,539 | 168,539 |
| 1004253 - 2015 EQ Master Lease | 3 | - | 3 |
| 1004828 - 4.0 2019 Master Lease | 13,300 | 20,081 | 33,380 |
| 1004985 - EQUIPMENT SERVICES REBATES | - | 50,000 | 50,000 |
| 1004986 - EQUIPMENT SERVICES AUCTION | - | 741,895 | 741,895 |
| 1005214 - 2013 VEHICLE LEASE | - | 4,402 | 4,402 |
| 1005215 - 2014 VEHICLE LEASE 3 | - | 4,004 | 4,004 |
| 1005216 - 2014 VEHICLE LEASE 4 | - | 4,003 | 4,003 |
| 1005217 - 2016 VEHICLE LEASE 2 | - | 5,205 | 5,205 |
| 1005218 - 2016 VEHICLE LEASE 3 | - | 4,005 | 4,005 |
| 1005219 - 2016 VEHICLE LEASE 4 | - | 4,004 | 4,004 |
| 1005220 - 2019 VEHICLE LEASE 1 | - | 1,754 | 1,754 |
| 1005221 - 2019 VEHICLE LEASE 2 | - | 3,504 | 3,504 |
| 1005222 - 2019 VEHICLE LEASE 3 | - | 3,504 | 3,504 |
| 1005223 - 2019 VEHICLE LEASE 4 | - | 3,504 | 3,504 |
| 1005224 - 2019 VEHICLE LEASE 5 | - | 3,504 | 3,504 |
| 1005225 - 2019 VEHICLE LEASE 6 | - | 3,504 | 3,504 |
| 1005515 - 2019 VEHICLE ML - SCH 4-6 | 3,672,724 | 74,971 | 3,747,694 |
| 1005842 - MSC UST REMOVAL & AST INSTALL | - | 250,000 | 250,000 |
| 1006384 - F4100 MATCHING - SEC GRANT | 275,000 | - | 275,000 |
| 4200 - Radio / Telecommunications | 244,866 | 2,548,728 | 2,793,594 |
| Capital Improvement Projects | 154,682 | 1,171,217 | 1,325,899 |
| 1001249 - RADIO FINANCING FUNDS C480350 | 1 | 81,831 | 81,832 |
| 1006279 - CTIYWIDE UPS REPLACEMENT | 154,681 | 1,089,386 | 1,244,067 |
| Fire Department | 65,622 | - | 65,622 |
| 1000009 - DP200 Administrative Project | 65,622 | - | 65,622 |
| Information Technology Department | 24,562 | 1,377,511 | 1,402,073 |
| 1000011 - DP460 Administrative Project | 24,562 | - | 24,562 |
| 1000442 - MOBILE RADIOS | - | 391,750 | 391,750 |
| 1005180 - RADIO REPLACEMENT | - | 985,761 | 985,761 |
| 4210 - Telephone Equipment and Software | 2,519 | 128,000 | 130,519 |
| Information Technology Department | 2,519 | 128,000 | 130,519 |
| 1000011 - DP460 Administrative Project | 2,519 | 128,000 | 130,519 |
| 4300 - Reproduction | 35,565 | - | 35,565 |
| Information Technology Department | 35,565 | - | 35,565 |
| 1000011 - DP460 Administrative Project | 35,565 | - | 35,565 |
| 4400 - City Facilities | 2,870,863 | 554,385 | 3,425,248 |
| Capital Improvement Projects | 19,543 | - | 19,543 |
| 1001520 - ADA TRNSTN PLAN SURVEY FY15-16 | 19,543 | - | 19,543 |
| Human Services Department | 150 | 117,301 | 117,451 |
| 1000316 - RETAINED RENTAL REV DOSC | - | 24,155 | 24,155 |
| 1000317 - RETAINED RENTAL REV NOSC | - | 24,155 | 24,155 |
| 1000318 - RETAINED RENTAL REV WOSC | - | 24,155 | 24,155 |
| 1001097 - RETAINED RENTAL REV EOSC | - | 24,157 | 24,157 |
| 1004510 - HEADSTART FY20-21 CSPP | 150 | - | 150 |
| 1005569 - HEADSTART FY21-22 BASIC | - | 20,677 | 20,677 |
| Oakland Public Works Department | 2,851,170 | 437,084 | 3,288,253 |
| 1000010 - DP300 Administrative Project | 1,190,846 | - | 1,190,846 |

| By Fund, Department and Project | Encumbrance Carryforward | Project Carryforward | Total Carryforward |
|--|--------------------------|----------------------|--------------------|
| 1000716 - MINOR CIP | 1,311 | 0 | 1,311 |
| 1000719 - EMERGENCY MINOR CIP | - | 1,193 | 1,193 |
| 1000988 - FY 05 06 MSC CLEAN UP | 87,665 | 347,448 | 435,112 |
| 1001642 - ENVIRONMENTAL CMLPNCE FY05-06 | 185,690 | - | 185,690 |
| 1001679 - EOSC MAINTENANCE | 137,309 | 88,443 | 225,753 |
| 1003949 - INS RECOVERIES FACILITEIES SVC | 3,807 | - | 3,807 |
| 1004234 - DEFERRED MAINTENANCE FUND | 963,355 | - | 963,355 |
| 1004235 - EMERGENCY REPAIR FUND | 267,257 | - | 267,257 |
| 1005170 - SECURITY SERVICES | 13,930 | - | 13,930 |
| 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 | 3,505 | - | 3,505 |
| Finance Department | 3,505 | - | 3,505 |
| 1000007 - DP080 Administrative Project | 3,505 | - | 3,505 |
| Non Departmental and Port | (0) | - | (0) |
| 1000021 - DP900 Administrative Project | (0) | - | (0) |
| 4550 - Purchasing | 26,174 | - | 26,174 |
| Finance Department | 26,174 | - | 26,174 |
| 1000007 - DP080 Administrative Project | 26,174 | - | 26,174 |
| 4600 - Information Technology | 1,488,310 | 9,539,656 | 11,027,966 |
| Capital Improvement Projects | 136,327 | 3,520,163 | 3,656,490 |
| 1000439 - IBM2 911 PS UPGRADE C468133 | 136,327 | 3,520,163 | 3,656,490 |
| City Administrator | 142,609 | 50,946 | 193,555 |
| 1000002 - DP020 Administrative Project | 142,609 | - | 142,609 |
| 1006113 - WEBSITE DEVELOPMENT | - | 50,946 | 50,946 |
| Finance Department | - | 486,171 | 486,171 |
| 1004391 - FINANCE OP SYSTEMS | - | 486,171 | 486,171 |
| Fire Department | - | 231,685 | 231,685 |
| 1000439 - IBM2 911 PS UPGRADE C468133 | - | 231,685 | 231,685 |
| Information Technology Department | 1,200,531 | 4,171,349 | 5,371,881 |
| 1000011 - DP460 Administrative Project | 14,902 | - | 14,902 |
| 1004391 - FINANCE OP SYSTEMS | - | 1,880,894 | 1,880,894 |
| 1004546 - PUBLIC SAFETY | 69,040 | 445,135 | 514,175 |
| 1004547 - PRIME | 35,090 | - | 35,090 |
| 1004548 - ORACLE | 377,362 | 309,695 | 687,057 |
| 1004549 - DRT | - | 76,633 | 76,633 |
| 1004550 - MICROSOFT | 7,101 | 799,143 | 806,244 |
| 1004551 - HARDWARE, MAINT, PROF SERV | 254,382 | 79,783 | 334,165 |
| 1004552 - SOFTWARE, SUBSCRIP, PROF SERV | 437,383 | 580,066 | 1,017,450 |
| 1004554 - GENERAL SERVICES | 5,270 | - | 5,270 |
| Non Departmental and Port | 8,843 | 879,342 | 888,185 |
| 1005228 - 2017 IT SYSTEMS - PS - LEASE 1 | 8,843 | 874,340 | 883,183 |
| 1005229 - 2017 IT SYSTEMS - PS - LEASE 2 | - | 5,002 | 5,002 |
| Race and Equity Department | - | 200,000 | 200,000 |
| 1000014 - DP640 Administrative Project | - | 200,000 | 200,000 |
| 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 | 55 | 1,133,795 | 1,133,850 |
| Capital Improvement Projects | - | 1,129,437 | 1,129,437 |
| 1003281 - ROCKRIDGE LIBRARY UPGRADE | - | 1,129,437 | 1,129,437 |
| City Administrator | 55 | - | 55 |
| 1001430 - ROCKRIDGE CFD ASMT ENGR | 55 | - | 55 |

| By Fund, Department and Project | Encumbrance Carryforward | Project Carryforward | Total Carryforward |
|---|--------------------------|----------------------|--------------------|
| Finance Department | - | 4,358 | 4,358 |
| 1001430 - ROCKRIDGE CFD ASMT ENGR | - | 4,358 | 4,358 |
| 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 |
| 1000693 - 10TH ST CHANNEL IMPROVEMENTS | - | (31,140) | (31,140) |
| 1000987 - ESTUARY PARK | - | 35,237 | 35,237 |
| 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 | 784,493 | 794,796 |
| Capital Improvement Projects | 10,302 | 522,185 | 532,487 |
| 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 | - | 86,578 | 86,578 |
| 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 | - | 25,000 | 25,000 |
| 1000827 - WTRSHD ACQUISITION-B | - | 410 | 410 |
| 1000828 - LAKE MERRITT ART-B | 4,000 | - | 4,000 |
| 1000848 - ESTUARY ART-B | - | 66,502 | 66,502 |
| 1001160 - LAKE MERRITT SLBOAT HSE SHRLNE | 2,566 | - | 2,566 |
| 1001190 - CREEK RESTORATION-B | - | 4,421 | 4,421 |
| 1001191 - MEASURE DD ADMIN-B | - | 4,904 | 4,904 |
| 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 |
| Non Departmental and Port | - | (14,348) | (14,348) |
| 1001191 - MEASURE DD ADMIN-B | - | (14,348) | (14,348) |
| Oakland Public Works Department | - | 276,656 | 276,656 |
| 1000682 - WATERFRONT TRAIL-DERBY TO LANC | - | 1,290 | 1,290 |
| 1000816 - WATERSHED ACQUISITION A-DD | - | - | - |
| 1000823 - FULL-TRSH CPTRE-21ST-HARRISON | - | 4,476 | 4,476 |
| 1000825 - SHEPHERD CREEK RESTORATION-B | - | 3,852 | 3,852 |
| 1000826 - SAUSAL CREEK RESTORATION-B | - | (24,969) | (24,969) |
| 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 |
| 1001191 - MEASURE DD ADMIN-B | - | 9,444 | 9,444 |
| 1001467 - WTRFRONT TRAIL-CRYER BCH REM | - | 592 | 592 |
| 1001661 - WTRFRNT TRLS: E 7TH TO 23RD | - | 10,932 | 10,932 |
| 1001668 - SNW PRK-LKESDE GREEN ST PROJ | - | - | - |
| 1003198 - CREEK RESTORATION DD | - | 240,008 | 240,008 |
| 5322 - Measure DD: 2017C Clean Water, Safe Parks & Open Space Trust for Oakland | 354,275 | 11,341,873 | 11,696,148 |
| Capital Improvement Projects | 342,095 | 11,484,772 | 11,826,867 |
| 1000683 - Oakland Port Waterfront Trails | 3,784 | 11,251 | 15,035 |

| By Fund, Department and Project | Encumbrance Carryforward | Project Carryforward | Total Carryforward |
|---|--------------------------|----------------------|--------------------|
| 1000687 - WTRFRNT TRAIL-HGH ST BRIDGE | - | 40,000 | 40,000 |
| 1000693 - 10TH ST CHANNEL IMPROVEMENTS | (1,162,858) | 2,081,280 | 918,422 |
| 1000705 - LM IMPROV ENTRANCES | 51 | 7,578 | 7,629 |
| 1000826 - SAUSAL CREEK RESTORATION-B | 9,775 | 10,527 | 20,302 |
| 1000827 - WTRSHD ACQUISITION-B | 29,860 | 906,484 | 936,344 |
| 1000839 - SAUSAL EROSION CONTROL PROJECT | 375 | - | 375 |
| 1000858 - WATERFRONT TRAILS-ESTUARY PARK | 894,930 | 665,000 | 1,559,930 |
| 1001163 - SNOW PARK-LAKESIDE GREEN ST B&P LS&R | - | 136,581 | 136,581 |
| 1001169 - WTRFRNT TRAIL-FRTVLE LAND XING | 48,994 | 1,019,000 | 1,067,994 |
| 1001190 - CREEK RESTORATION-B | - | 309,952 | 309,952 |
| 1001191 - MEASURE DD ADMIN-B | - | 64,260 | 64,260 |
| 1001661 - WTRFRNT TRLS: E 7TH TO 23RD | 512,291 | 239,729 | 752,020 |
| 1003388 - LM WATER QUALITY D & C | 1 | 1,073,606 | 1,073,607 |
| 1003389 - LM RESTOR, ACCESS D&C | - | 441,381 | 441,381 |
| 1003390 - WATERFRONT TRAIL DES & A | - | 2,894,027 | 2,894,027 |
| 1003391 - LM CHANNEL TO ESTUARY CONNECT | - | 566,247 | 566,247 |
| 1003392 - LM CHANNEL 7TH | - | 945,942 | 945,942 |
| 1004295 - WATERFRONT TRAIL-PARK ST BRDG | 4,893 | 71,927 | 76,820 |
| Department of Transportation | - | (219) | (219) |
| 1003392 - LM CHANNEL 7TH | - | (219) | (219) |
| 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 | (302,193) | (290,013) |
| 1000683 - Oakland Port Waterfront Trails | - | 2,539 | 2,539 |
| 1000687 - WTRFRNT TRAIL-HGH ST BRIDGE | - | - | - |
| 1000693 - 10TH ST CHANNEL IMPROVEMENTS | - | (23,987) | (23,987) |
| 1000705 - LM IMPROV ENTRANCES | - | 1,220 | 1,220 |
| 1000826 - SAUSAL CREEK RESTORATION-B | - | (153,149) | (153,149) |
| 1000827 - WTRSHD ACQUISITION-B | - | (50,343) | (50,343) |
| 1000839 - SAUSAL EROSION CONTROL PROJECT | - | 82,232 | 82,232 |
| 1000858 - WATERFRONT TRAILS-ESTUARY PARK | - | (11,779) | (11,779) |
| 1001163 - SNOW PARK-LAKESIDE GREEN ST B&P LS&R | - | 218,244 | 218,244 |
| 1001169 - WTRFRNT TRAIL-FRTVLE LAND XING | - | 191,287 | 191,287 |
| 1001190 - CREEK RESTORATION-B | 11,677 | 11,835 | 23,512 |
| 1001661 - WTRFRNT TRLS: E 7TH TO 23RD | - | (51,538) | (51,538) |
| 1003388 - LM WATER QUALITY D & C | 134 | (35,593) | (35,459) |
| 1003389 - LM RESTOR, ACCESS D&C | - | 79,436 | 79,436 |
| 1003391 - LM CHANNEL TO ESTUARY CONNECT | - | (561,844) | (561,844) |
| 1003392 - LM CHANNEL 7TH | - | 37,058 | 37,058 |
| 1004295 - WATERFRONT TRAIL-PARK ST BRDG | - | (54,145) | (54,145) |
| 1005092 - 7TH ST TIDE GATE OPERATIONS | 369 | 815 | 1,183 |
| 1005340 - COURTLAND CREEK RESTORATION | - | 15,519 | 15,519 |
| 5330 - Measure KK: Infrastructure and Affordable Housing | 2,306,029 | 2,899,632 | 5,205,661 |
| Capital Improvement Projects | 2,287,498 | 3,371,338 | 5,658,836 |
| 1000707 - B&P BICYCLE PLAN IMPLEMENTATIO | - | 3,826 | 3,826 |

| By Fund, Department and Project | Encumbrance Carryforward | Project Carryforward | Total Carryforward |
|--|--------------------------|----------------------|--------------------|
| 1000854 - RAINBOW REC CENTER EXPANSION | 1,396 | 1,214 | 2,610 |
| 1001035 - 7TH ST STREETScape PHASE 2 | 7,479 | 4,112 | 11,591 |
| 1001654 - PAB FEASBLTY STDY 5612-C473320 | 29,518 | - | 29,518 |
| 1003203 - HSIP 7 GRANT - TELEGRAPH AVE | 53 | 37,079 | 37,131 |
| 1003204 - HSIP 7 GRANT-MARKET SAN PABLO | - | 5,356 | 5,356 |
| 1003211 - 19TH ST BART TO LAKE MERRITT | 5,158 | - | 5,158 |
| 1003348 - STSCAPES/COMPLETE ST CAPITAL | - | 501,305 | 501,305 |
| 1003349 - LS&R NEIGHBRHD TRAFFIC CALMING | - | 92,982 | 92,982 |
| 1003434 - DIMOND PARK - LIONS POOL RPR | 16,082 | - | 16,082 |
| 1003435 - FEASI STUDY ROW NEW FIRE ST 4 | 38,721 | 9,799 | 48,521 |
| 1003436 - APRON & HARDSCAPE REP SIX STAT | 19,500 | 130,552 | 150,052 |
| 1003437 - ROOF ASSESSMENT & REPLACE. | - | - | - |
| 1003438 - TELESCOPIC APPARAYUS DOOR REP | (0) | 3,583 | 3,583 |
| 1003439 - FIRE STATIONS CW RENOVATIONS | 40,105 | 1,511,129 | 1,551,235 |
| 1003440 - 3 BR RENO.WOAK, ASIAN, BROOKF. | - | 162 | 162 |
| 1003442 - HEAD START BROOKFIELD UPGR | 21,365 | 56,601 | 77,966 |
| 1003443 - HS FAC - ARROYO REMODEL | 11,580 | 31,007 | 42,587 |
| 1003444 - HS PLAYGROUND REPLACEMENT | - | 1,764 | 1,764 |
| 1003445 - HS RENOV MANZANITA CTR | 14,940 | 44,950 | 59,890 |
| 1003446 - TASSAFARONGA GYM IMPROVEMENTS | 0 | 23,942 | 23,942 |
| 1003447 - BALLFIELD WRNG HZRD-CURT FLOOD | 22,037 | 71,289 | 93,327 |
| 1003448 - H ROBINSON CTR - AIR COND RPL | 43,010 | 67,780 | 110,790 |
| 1003449 - A SHELTER - REP HVAC & ENERGY | 85,483 | 181,673 | 267,156 |
| 1003451 - MAIN LIBRARY IMPROVEMENTS | 15,891 | 128,574 | 144,465 |
| 1003829 - GREAT ST-PAVING RESURFACING | (0) | 55,201 | 55,201 |
| 1003959 - 14TH ST STREETScape | 9,445 | - | 9,445 |
| 1004013 - HSIP 8 OAKLAND HILLS (148) | - | 47,167 | 47,167 |
| 1004014 - HSIP 8 FRUITVALE AVE (149) | 5,524 | 18,576 | 24,100 |
| 1004034 - SLURRY SEAL PROJECT | - | 99,492 | 99,492 |
| 1004261 - CONCRETE CONSTRUCTION FOR CITYWIDE PAVEMENT REHABILITATION PROJECT NO. 1 | - | 9,582 | 9,582 |
| 1004387 - CROSSING TO SAFETY 5012(156) | 419,819 | 78,871 | 498,690 |
| 1004419 - PAVEMNT REHAB 2019-2 | 1,121 | 39,903 | 41,024 |
| 1004420 - PAVEMENT REHAB 2019-3 | - | - | - |
| 1004422 - AHSC INTERNATIONAL BLVD | - | 28,909 | 28,909 |
| 1004519 - CURB RMP & SIDEWLK RPR FY18-20 | 151,811 | 23,368 | 175,179 |
| 1004787 - LOWER PARK BLVD PROJECT | 1,134,812 | - | 1,134,812 |
| 1004796 - CITYWIDE PAVEMENT REHAB PROJ 1 | - | 21,724 | 21,724 |
| 1005417 - P1000714 CITY SIDEWALK REPAIR | 146,992 | - | 146,992 |
| 1005419 - P1001172 ADA CURB RAMP 30 YRS | - | 5,175 | 5,175 |
| 1005420 - P1001293 LS&R CTY ST RESRFACNG | 45,655 | 34,692 | 80,346 |
| Department of Transportation | - | 85,262 | 85,262 |
| 1001035 - 7TH ST STREETScape PHASE 2 | - | (69) | (69) |
| 1003203 - HSIP 7 GRANT - TELEGRAPH AVE | - | 34,574 | 34,574 |
| 1003204 - HSIP 7 GRANT-MARKET SAN PABLO | - | 44 | 44 |
| 1003205 - HSIP 7 GRANT-DWNTWN SIGNAL | - | 4,727 | 4,727 |
| 1003349 - LS&R NEIGHBRHD TRAFFIC CALMING | - | 3,472 | 3,472 |
| 1003829 - GREAT ST-PAVING RESURFACING | - | (36,295) | (36,295) |
| 1004014 - HSIP 8 FRUITVALE AVE (149) | - | 5,109 | 5,109 |
| 1004016 - HSIP 8 DOWNTOWN (151) | - | - | - |
| 1004017 - HSIP 8 HIGH ST (152) | - | (45,888) | (45,888) |
| 1004387 - CROSSING TO SAFETY 5012(156) | - | 22,500 | 22,500 |
| 1004411 - MKK 5330 ACCOUNTING SERVICES | - | 11,944 | 11,944 |

| By Fund, Department and Project | Encumbrance Carryforward | Project Carryforward | Total Carryforward |
|--|--------------------------|----------------------|--------------------|
| 1004422 - AHSC INTERNATIONAL BLVD | - | 86,886 | 86,886 |
| 1004796 - CITYWIDE PAVEMENT REHAB PROJ 1 | - | (1,743) | (1,743) |
| Oakland Public Works Department | 18,531 | (550,342) | (531,810) |
| 1000854 - RAINBOW REC CENTER EXPANSION | - | 650 | 650 |
| 1001035 - 7TH ST STREETScape PHASE 2 | - | 130 | 130 |
| 1001412 - CALDECOTT TRAIL | - | - | - |
| 1001654 - PAB FEASBLTY STDY 5612-C473320 | - | 19,106 | 19,106 |
| 1003298 - CITYWIDE ST REHAB | - | (2,593) | (2,593) |
| 1003349 - LS&R NEIGHBRHD TRAFFIC CALMING | - | (34,477) | (34,477) |
| 1003434 - DIMOND PARK - LIONS POOL RPR | - | 1,233 | 1,233 |
| 1003435 - FEASI STUDY ROW NEW FIRE ST 4 | - | (9,443) | (9,443) |
| 1003436 - APRON & HARDSCAPE REP SIX STAT | - | (72,748) | (72,748) |
| 1003437 - ROOF ASSESSMENT & REPLACE. | (2,750) | 488 | (2,262) |
| 1003438 - TELESCOPIC APPARAYUS DOOR REP | - | (1,469) | (1,469) |
| 1003439 - FIRE STATIONS CW RENOVATIONS | 20,547 | (250,677) | (230,130) |
| 1003440 - 3 BR RENO.WOAK, ASIAN, BROOKF. | 735 | 134 | 869 |
| 1003442 - HEAD START BROOKFIELD UPGR | - | (56,220) | (56,220) |
| 1003443 - HS FAC - ARROYO REMODEL | - | (28,923) | (28,923) |
| 1003444 - HS PLAYGROUND REPLACEMENT | - | 2,044 | 2,044 |
| 1003445 - HS RENOV MANZANITA CTR | - | (45,548) | (45,548) |
| 1003446 - TASSAFARONGA GYM IMPROVEMENTS | - | 5,231 | 5,231 |
| 1003447 - BALLFIELD WRNG HZRD-CURT FLOOD | - | (93,357) | (93,357) |
| 1003448 - H ROBINSON CTR - AIR COND RPL | - | (39,367) | (39,367) |
| 1003449 - A SHELTER - REP HVAC & ENERGY | - | 70,258 | 70,258 |
| 1003451 - MAIN LIBRARY IMPROVEMENTS | - | 119,244 | 119,244 |
| 1004012 - HSIP 8 BANCROFT AVE (147) | - | (3,712) | (3,712) |
| 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 |
| 1004422 - AHSC INTERNATIONAL BLVD | - | (122,629) | (122,629) |
| 1004796 - CITYWIDE PAVEMENT REHAB PROJ 1 | - | (35,336) | (35,336) |
| Police Department | - | (6,626) | (6,626) |
| 1003349 - LS&R NEIGHBRHD TRAFFIC CALMING | - | (3,599) | (3,599) |
| 1003829 - GREAT ST-PAVING RESURFACING | - | 2,681 | 2,681 |
| 1004014 - HSIP 8 FRUITVALE AVE (149) | - | (5,709) | (5,709) |
| 1004796 - CITYWIDE PAVEMENT REHAB PROJ 1 | - | - | - |
| 5331 - Measure KK: Affordable Housing (GOB 2017A-2 Taxable) | 350 | 9,327,696 | 9,328,046 |
| Housing and Community Development Department | 350 | 9,327,696 | 9,328,046 |
| 1001307 - HARP PLAZA APTS G489630 | - | 2,800,000 | 2,800,000 |
| 1003614 - Acquisition of Trans Housing | 350 | 1,790,260 | 1,790,610 |
| 1003615 - Bond Measure KK Site Acq | - | 337,939 | 337,939 |
| 1003617 - M-KK NOFA New Construction | - | 201,494 | 201,494 |
| 1004239 - ADMIN SITE ACQ M-KK | - | 527,951 | 527,951 |
| 1004242 - ADMIN M-KK NEW CONSTRUCTION | - | 269,299 | 269,299 |
| 1004243 - ADMIN RES REHAB | - | (261,461) | (261,461) |
| 1004667 - 7TH & CAMPBELL | - | 159,476 | 159,476 |
| 1004669 - COLISEUM PLACE | - | 75,000 | 75,000 |
| 1004675 - WEST GRAND & BRUSH | - | 1,318,000 | 1,318,000 |
| 1005041 - CLIFTON HALL ACQUISITION | - | 6,570 | 6,570 |
| 1005111 - 285 NEWTON AVENUE | - | 300,000 | 300,000 |
| 1005374 - 1432 12TH AVENUE | - | 876,240 | 876,240 |
| 1006008 - ACAH-Shadetree Aff. Housing | - | 86,322 | 86,322 |
| 1006198 - 6470 MacArthur Blvd | - | 390,606 | 390,606 |

| By Fund, Department and Project | Encumbrance Carryforward | Project Carryforward | Total Carryforward |
|--|--------------------------|----------------------|--------------------|
| 1006199 - Hillside/Ritchie/76Ave/86Ave | - | 450,000 | 450,000 |
| 5332 - Measure KK: Infrastructure Series 2020B-1 (Tax Exempt) | 11,534,994 | 14,192,508 | 25,727,502 |
| Capital Improvement Projects | 11,526,773 | 18,860,700 | 30,387,473 |
| 1000634 - LAUREL ACCESS MILLS-LAMMPS B&P LS&R | 0 | 543 | 543 |
| 1000653 - SAFE ROUTES TO TRANSIT SR2T | 85,597 | 71,857 | 157,454 |
| 1000724 - FRUITVALE ALV GAP CLOSUR STSCP | (3,723) | 838,444 | 834,721 |
| 1000858 - WATERFRONT TRAILS-ESTUARY PARK | - | 100,000 | 100,000 |
| 1001293 - LS&R CITYWIDE STREET RESURFACING | - | 254,306 | 254,306 |
| 1001412 - CALDECOTT TRAIL | 57,877 | 313,395 | 371,272 |
| 1001654 - PAB FEASBLTY STDY 5612-C473320 | 12,558 | 85,000 | 97,558 |
| 1003203 - HSIP 7 GRANT - TELEGRAPH AVE | 327,155 | 26,552 | 353,707 |
| 1003204 - HSIP 7 GRANT-MARKET SAN PABLO | - | 146,407 | 146,407 |
| 1003211 - 19TH ST BART TO LAKE MERRITT | 2,345,234 | 77,361 | 2,422,596 |
| 1003233 - ATP CYCLE 2 TELEGRAPH-GRANT | 402,276 | 928 | 403,204 |
| 1003348 - STSCAPES/COMPLETE ST CAPITAL | 78,957 | 1,102,209 | 1,181,166 |
| 1003349 - LS&R NEIGHBRHD TRAFFIC CALMING | 113,983 | 32,313 | 146,296 |
| 1003435 - FEASI STUDY ROW NEW FIRE ST 4 | 1,191,703 | 230,000 | 1,421,703 |
| 1003440 - 3 BR RENO.WOAK, ASIAN, BROOKF. | 91,213 | 475,604 | 566,817 |
| 1003448 - H ROBINSON CTR - AIR COND RPL | 291,599 | 106,127 | 397,726 |
| 1003625 - MOSSWOOD REBUILD | 719,724 | 2,139,387 | 2,859,110 |
| 1003829 - GREAT ST-PAVING RESURFACING | 228,866 | 172,907 | 401,773 |
| 1003980 - E 12TH ST BIKEWAY | 54,522 | 219,264 | 273,786 |
| 1003983 - 42ND AVE HIGH ST I-880 | 18,598 | 377,980 | 396,577 |
| 1004012 - HSIP 8 BANCROFT AVE (147) | (458,015) | 979,584 | 521,568 |
| 1004014 - HSIP 8 FRUITVALE AVE (149) | 330,768 | 96,471 | 427,239 |
| 1004015 - HSIP 8 35TH AVE (150) | - | 248,007 | 248,007 |
| 1004017 - HSIP 8 HIGH ST (152) | 259 | 85,360 | 85,619 |
| 1004261 - CONCRETE CONSTRUCTION FOR CITYWIDE PAVEMENT REHABILITATION PROJECT NO. 1 | 348 | 19,627 | 19,976 |
| 1004411 - MKK 5330 ACCOUNTING SERVICES | - | 100,900 | 100,900 |
| 1004419 - PAVEMNT REHAB 2019-2 | (568,552) | 293,026 | (275,526) |
| 1004420 - PAVEMENT REHAB 2019-3 | 365,829 | 3,499 | 369,329 |
| 1004422 - AHSC INTERNATIONAL BLVD | - | 217,141 | 217,141 |
| 1004519 - CURB RMP & SIDEWLK RPR FY18-20 | 223 | 68,586 | 68,809 |
| 1004768 - ALLENDALE PARK TOT LOT | 262,500 | - | 262,500 |
| 1004787 - LOWER PARK BLVD PROJECT | 123,636 | 98,938 | 222,573 |
| 1004796 - CITYWIDE PAVEMENT REHAB PROJ 1 | 32,799 | 10,427 | 43,226 |
| 1004848 - ARROYO VIEJO REC CTR | - | 350,000 | 350,000 |
| 1004849 - BROOKDALE REC CTR | - | 167,000 | 167,000 |
| 1004851 - DACA PHASE 2 RENO | 66,038 | 21,821 | 87,859 |
| 1004852 - E OAK SR CENTER RENO | 162,498 | 329,708 | 492,206 |
| 1004853 - ELMHURST LIBRARY RENO | 12,831 | 345,818 | 358,649 |
| 1004854 - FIRE STATION 29 - NEW STATION | 1,571,714 | 89,231 | 1,660,946 |
| 1004855 - HEAD START RENO - TASSAFARONGA | - | 150,000 | 150,000 |
| 1004856 - HOOVER LIBRARY FEASIBILITY | - | 220,000 | 220,000 |
| 1004857 - LINCOLN REC CTR RENO | - | 35,229 | 35,229 |
| 1004858 - MAIN LIBRARY - FEASIBILITY | - | 193,047 | 193,047 |
| 1004859 - MAIN LIBRARY RENO PHASE 2 | 98,100 | 445,225 | 543,325 |
| 1004861 - MUSEUM COLLECTION CTR | - | 2,130,622 | 2,130,622 |
| 1004862 - ANIMAL SVC - FLOOR REPLACEMENT | 29,340 | 1,158,891 | 1,188,231 |

| By Fund, Department and Project | Encumbrance Carryforward | Project Carryforward | Total Carryforward |
|--|--------------------------|----------------------|--------------------|
| 1004863 - HEAD START CIP - SAN ANTONIO | 18 | 245,553 | 245,571 |
| 1004864 - W OAK LIBRARY IMPROVEMENT | - | 25,000 | 25,000 |
| 1004865 - W OAK SR CTR RENO | 118,550 | 282,750 | 401,300 |
| 1004866 - HOLLY MINI PARK | 20,000 | 363,694 | 383,694 |
| 1004912 - BROADWAY TRANSIT & PAVING | 26,861 | - | 26,861 |
| 1004924 - ANTIOCH CT STREETScape | 166,370 | - | 166,370 |
| 1004977 - DIMOND TENNIS COURTS | 20,961 | 3,791 | 24,752 |
| 1004978 - EOSC NEXT PHASE | 14,678 | 304,950 | 319,628 |
| 1004979 - PUBLIC TOILETS | 17,980 | 13,010 | 30,990 |
| 1004983 - TOOL LENDING LIBRARY | 10,106 | 314,321 | 324,427 |
| 1004984 - DOWTOWN SENIOR CENTER | 30,450 | 174,693 | 205,143 |
| 1005009 - TELEGRAPH AVE. PAVING PROJECT | 117,862 | 23,382 | 141,244 |
| 1005017 - UTILITY COST SHARE PAVING PROJ | 76,659 | 55,718 | 132,378 |
| 1005018 - CITYWD PAVMNT REHAB. '19 PROJ. | 11,076 | 251,281 | 262,357 |
| 1005309 - OAK LOCAL ST PVMNT REHAB | 3,371 | 120,967 | 124,338 |
| 1005310 - NRTH OKLND LCL ST REHAB | 132,728 | 766,254 | 898,982 |
| 1005312 - EASTLK LCL ST REHAB | 1,159,502 | 227,419 | 1,386,921 |
| 1005314 - LAKESIDE DR PVNG PROJ | 159,328 | 7,315 | 166,644 |
| 1005369 - 2021 OAKLAND HILLS ST. REHAB | 1,598 | 62,204 | 63,802 |
| 1005417 - P1000714 CITY SIDEWALK REPAIR | 169,741 | (234,869) | (65,128) |
| 1005418 - P1000981 LS&R CURB RAMP- BB | 17,904 | 271,236 | 289,140 |
| 1005419 - P1001172 ADA CURB RAMP 30 YRS | 3,650 | 19,725 | 23,375 |
| 1005420 - P1001293 LS&R CTY ST RESRFACNG | 348,257 | 177,534 | 525,790 |
| 1005438 - BANCROFT-HIGH-73RD AV PAV PROJ | 100,449 | 5,982 | 106,431 |
| 1005442 - CW CR&SW 20-22 B | 82,924 | 165 | 83,088 |
| 1005443 - CW CR&SW 20-22 C | 39,990 | 27,180 | 67,170 |
| 1005461 - HSIP 9 RRFB | 12,000 | 485,000 | 497,000 |
| 1005510 - MCART 73RD TO 83 AVE RES | 24,655 | 88,572 | 113,227 |
| 1005512 - WEST OAKLND MJR ST. PAV. 2021 | 195,978 | 19,488 | 215,465 |
| 1005520 - LOCL ST STRIPING & SIGNG | 355,110 | 68,126 | 423,236 |
| 1005763 - OC SHVNG FOR SDWLK DISPLCMNT | - | 61,270 | 61,270 |
| 1005780 - 19thStBART-BRDWY SIGNAL MOD | 41,563 | 250 | 41,813 |
| Department of Transportation | 11,393 | (3,225,867) | (3,214,474) |
| 1000724 - FRUITVALE ALV GAP CLOSUR STSCP | - | 104,257 | 104,257 |
| 1001293 - LS&R CITYWIDE STREET RESURFACING | - | (634,501) | (634,501) |
| 1003203 - HSIP 7 GRANT - TELEGRAPH AVE | - | (72,421) | (72,421) |
| 1003204 - HSIP 7 GRANT-MARKET SAN PABLO | - | (40,332) | (40,332) |
| 1003205 - HSIP 7 GRANT-DWNTWN SIGNAL | - | (587) | (587) |
| 1003211 - 19TH ST BART TO LAKE MERRITT | - | (84) | (84) |
| 1003233 - ATP CYCLE 2 TELEGRAPH-GRANT | - | - | - |
| 1003829 - GREAT ST-PAVING RESURFACING | - | (654,057) | (654,057) |
| 1003890 - WIOA VOS TECH 2195 | - | (664) | (664) |
| 1003980 - E 12TH ST BIKEWAY | - | (2,563) | (2,563) |
| 1003981 - MACARTHUR SMART CITY | - | 141,384 | 141,384 |
| 1003983 - 42ND AVE HIGH ST I-880 | - | (27,988) | (27,988) |
| 1004012 - HSIP 8 BANCROFT AVE (147) | - | 37,828 | 37,828 |
| 1004015 - HSIP 8 35TH AVE (150) | 11,393 | - | 11,393 |
| 1004017 - HSIP 8 HIGH ST (152) | - | (40,680) | (40,680) |
| 1004411 - MKK 5330 ACCOUNTING SERVICES | - | (73,540) | (73,540) |
| 1004419 - PAVEMNT REHAB 2019-2 | - | (122,764) | (122,764) |
| 1004420 - PAVEMENT REHAB 2019-3 | - | 36,530 | 36,530 |
| 1004519 - CURB RMP & SIDEWLK RPR FY18-20 | - | (82,482) | (82,482) |
| 1004700 - HSIP CYCLE 9 | - | (88,819) | (88,819) |
| 1004787 - LOWER PARK BLVD PROJECT | - | (134,483) | (134,483) |

| By Fund, Department and Project | Encumbrance Carryforward | Project Carryforward | Total Carryforward |
|--|--------------------------|----------------------|--------------------|
| 1004796 - CITYWIDE PAVEMENT REHAB PROJ 1 | - | - | - |
| 1004912 - BROADWAY TRANSIT & PAVING | - | 0 | 0 |
| 1005009 - TELEGRAPH AVE. PAVING PROJECT | - | 98 | 98 |
| 1005017 - UTILITY COST SHARE PAVING PROJ | - | (93,431) | (93,431) |
| 1005018 - CITYWD PAVMNT REHAB. '19 PROJ. | - | (2,081) | (2,081) |
| 1005120 - CURB RMP & SIDEWLK RPR 2020-22 | - | (25,186) | (25,186) |
| 1005163 - TS-FOOTHILL BLVD | - | 11,288 | 11,288 |
| 1005309 - OAK LOCAL ST PVMNT REHAB | - | (8,627) | (8,627) |
| 1005310 - NRTH OKLND LCL ST REHAB | - | (34,703) | (34,703) |
| 1005312 - EASTLK LCL ST REHAB | - | (17,980) | (17,980) |
| 1005314 - LAKESIDE DR PVNG PROJ | - | (7,081) | (7,081) |
| 1005369 - 2021 OAKLAND HILLS ST. REHAB | - | (225,288) | (225,288) |
| 1005417 - P1000714 CITY SIDEWALK REPAIR | - | (662,907) | (662,907) |
| 1005419 - P1001172 ADA CURB RAMP 30 YRS | - | (194,653) | (194,653) |
| 1005420 - P1001293 LS&R CTY ST RESRFACNG | - | (12,947) | (12,947) |
| 1005438 - BANCROFT-HIGH-73RD AV PAV PROJ | - | (0) | (0) |
| 1005442 - CW CR&SW 20-22 B | - | (159,101) | (159,101) |
| 1005443 - CW CR&SW 20-22 C | - | (27,180) | (27,180) |
| 1005510 - MCART 73RD TO 83 AVE RES | - | (3,909) | (3,909) |
| 1005512 - WEST OAKLND MJR ST. PAV. 2021 | - | (5,218) | (5,218) |
| 1005520 - LOCL ST STRIPING & SIGNG | - | (62,230) | (62,230) |
| 1005698 - TRASH CPTR DVCS PAV CORRIDORS | - | (3,105) | (3,105) |
| 1005723 - DWNTWN ADMS PT PVMNT REH | - | 88,863 | 88,863 |
| 1005763 - OC SHVNG FOR SDWLK DISPLCMNT | - | (86,940) | (86,940) |
| 1005770 - EBMUD JOINT PVNG ALLNDL-FFX | - | (15,821) | (15,821) |
| 1005780 - 19thStBART-BRDWY SIGNAL MOD | - | 14,920 | 14,920 |
| 1006119 - 73rd Ave Connect to Transit | - | (36,682) | (36,682) |
| Oakland Public Works Department | (3,173) | (981,521) | (984,694) |
| 1000634 - LAUREL ACCESS MILLS-LAMMPS B&P LS&R | - | (0) | (0) |
| 1000653 - SAFE ROUTES TO TRANSIT SR2T | - | (55,187) | (55,187) |
| 1000724 - FRUITVALE ALV GAP CLOSUR STSCP | - | (37,956) | (37,956) |
| 1001412 - CALDECOTT TRAIL | - | 61,853 | 61,853 |
| 1003203 - HSIP 7 GRANT - TELEGRAPH AVE | - | (233,624) | (233,624) |
| 1003204 - HSIP 7 GRANT-MARKET SAN PABLO | - | (103,878) | (103,878) |
| 1003233 - ATP CYCLE 2 TELEGRAPH-GRANT | - | (2,235) | (2,235) |
| 1003435 - FEASI STUDY ROW NEW FIRE ST 4 | - | (25,730) | (25,730) |
| 1003440 - 3 BR RENO.WOAK, ASIAN, BROOKF. | - | (27,409) | (27,409) |
| 1003625 - MOSSWOOD REBUILD | - | 116,339 | 116,339 |
| 1003829 - GREAT ST-PAVING RESURFACING | - | 0 | 0 |
| 1003890 - WIOA VOS TECH 2195 | - | (70) | (70) |
| 1003980 - E 12TH ST BIKEWAY | - | (144) | (144) |
| 1004012 - HSIP 8 BANCROFT AVE (147) | - | (6,975) | (6,975) |
| 1004014 - HSIP 8 FRUITVALE AVE (149) | - | (43,136) | (43,136) |
| 1004015 - HSIP 8 35TH AVE (150) | - | - | - |
| 1004017 - HSIP 8 HIGH ST (152) | - | (11,087) | (11,087) |
| 1004261 - CONCRETE CONSTRUCTION FOR CITYWIDE PAVEMENT REHABILITATION PROJECT NO. 1 | - | (1,257) | (1,257) |
| 1004419 - PAVEMNT REHAB 2019-2 | - | (205,729) | (205,729) |
| 1004420 - PAVEMENT REHAB 2019-3 | - | (1,842) | (1,842) |
| 1004519 - CURB RMP & SIDEWLK RPR FY18-20 | - | (9,472) | (9,472) |
| 1004787 - LOWER PARK BLVD PROJECT | - | (179,976) | (179,976) |
| 1004796 - CITYWIDE PAVEMENT REHAB PROJ 1 | - | (4,287) | (4,287) |
| 1004848 - ARROYO VIEJO REC CTR | - | 124,061 | 124,061 |

| By Fund, Department and Project | Encumbrance Carryforward | Project Carryforward | Total Carryforward |
|---|--------------------------|----------------------|--------------------|
| 1004849 - BROOKDALE REC CTR | - | 292,946 | 292,946 |
| 1004851 - DACA PHASE 2 RENO | 2,785 | 94,162 | 96,948 |
| 1004852 - E OAK SR CENTER RENO | 615 | (40,336) | (39,721) |
| 1004853 - ELMHURST LIBRARY RENO | - | 35,801 | 35,801 |
| 1004854 - FIRE STATION 29 - NEW STATION | - | 327,803 | 327,803 |
| 1004856 - HOOVER LIBRARY FEASIBILITY | - | (46,629) | (46,629) |
| 1004857 - LINCOLN REC CTR RENO | - | (120,306) | (120,306) |
| 1004858 - MAIN LIBRARY - FEASIBILITY | - | (54,488) | (54,488) |
| 1004859 - MAIN LIBRARY RENO PHASE 2 | - | (45,586) | (45,586) |
| 1004862 - ANIMAL SVC - FLOOR REPLACEMENT | - | (67,518) | (67,518) |
| 1004863 - HEAD START CIP - SAN ANTONIO | - | (103,491) | (103,491) |
| 1004864 - W OAK LIBRARY IMPROVEMENT | - | (26,879) | (26,879) |
| 1004865 - W OAK SR CTR RENO | - | 133,124 | 133,124 |
| 1004866 - HOLLY MINI PARK | - | (10,821) | (10,821) |
| 1004912 - BROADWAY TRANSIT & PAVING | - | - | - |
| 1004978 - EOSC NEXT PHASE | - | (20,076) | (20,076) |
| 1004979 - PUBLIC TOILETS | - | (14,209) | (14,209) |
| 1004980 - MADISON PARK IRRIGATION | (6,573) | 32,845 | 26,272 |
| 1004983 - TOOL LENDING LIBRARY | - | (11,738) | (11,738) |
| 1004984 - DOWTOWN SENIOR CENTER | - | (42,888) | (42,888) |
| 1005009 - TELEGRAPH AVE. PAVING PROJECT | - | 0 | 0 |
| 1005017 - UTILITY COST SHARE PAVING PROJ | - | (0) | (0) |
| 1005018 - CITYWD PAVMNT REHAB. '19 PROJ. | - | (76,521) | (76,521) |
| 1005309 - OAK LOCAL ST PVMNT REHAB | - | (56,480) | (56,480) |
| 1005310 - NRTH OKLND LCL ST REHAB | - | (188,151) | (188,151) |
| 1005312 - EASTLK LCL ST REHAB | - | (114,254) | (114,254) |
| 1005314 - LAKESIDE DR PVNG PROJ | - | (0) | (0) |
| 1005369 - 2021 OAKLAND HILLS ST. REHAB | - | (124,573) | (124,573) |
| 1005510 - MCART 73RD TO 83 AVE RES | - | (19,975) | (19,975) |
| 1005520 - LOCL ST STRIPING & SIGNG | - | (50,622) | (50,622) |
| 1005780 - 19thStBART-BRDWY SIGNAL MOD | - | (14,920) | (14,920) |
| Police Department | - | (460,803) | (460,803) |
| 1000653 - SAFE ROUTES TO TRANSIT SR2T | - | (1,829) | (1,829) |
| 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 | - | (186,091) | (186,091) |
| 1004014 - HSIP 8 FRUITVALE AVE (149) | - | (6,222) | (6,222) |
| 1004419 - PAVEMNT REHAB 2019-2 | - | (25,508) | (25,508) |
| 1004420 - PAVEMENT REHAB 2019-3 | - | (34,530) | (34,530) |
| 1004787 - LOWER PARK BLVD PROJECT | - | (9,036) | (9,036) |
| 1005009 - TELEGRAPH AVE. PAVING PROJECT | - | (381) | (381) |
| 1005017 - UTILITY COST SHARE PAVING PROJ | - | (46,946) | (46,946) |
| 1005018 - CITYWD PAVMNT REHAB. '19 PROJ. | - | (326) | (326) |
| 1005309 - OAK LOCAL ST PVMNT REHAB | - | (914) | (914) |
| 1005310 - NRTH OKLND LCL ST REHAB | - | (31,828) | (31,828) |
| 1005312 - EASTLK LCL ST REHAB | - | (14,153) | (14,153) |
| 1005369 - 2021 OAKLAND HILLS ST. REHAB | - | (56,196) | (56,196) |
| 1005442 - CW CR&SW 20-22 B | - | (457) | (457) |
| 1005510 - MCART 73RD TO 83 AVE RES | - | (3,030) | (3,030) |
| 1005520 - LOCL ST STRIPING & SIGNG | - | (14,837) | (14,837) |
| 1005770 - EBMUD JOINT PVNG ALLNDL-FFX | - | (16,170) | (16,170) |
| 5333 - Measure KK: Affordable Housing Series 2020B-2 (Taxable) | - | 15,091,517 | 15,091,517 |
| Housing and Community Development Department | - | 15,091,517 | 15,091,517 |
| 1003614 - Acquisition of Trans Housing | - | 1,130,876 | 1,130,876 |

| By Fund, Department and Project | Encumbrance Carryforward | Project Carryforward | Total Carryforward |
|--|--------------------------|----------------------|--------------------|
| 1004239 - ADMIN SITE ACQ M-KK | - | 1,894,242 | 1,894,242 |
| 1004242 - ADMIN M-KK NEW CONSTRUCTION | - | 657,590 | 657,590 |
| 1004243 - ADMIN RES REHAB | - | 661,441 | 661,441 |
| 1005374 - 1432 12TH AVENUE | - | 84,169 | 84,169 |
| 1005446 - 2000 36TH AVENUE | - | 150,000 | 150,000 |
| 1005506 - 524-530 8TH STREET | - | 635,945 | 635,945 |
| 1005804 - Mark Twain Homes | - | 348,826 | 348,826 |
| 1006008 - ACAH-Shadetree Aff. Housing | - | 13,678 | 13,678 |
| 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 | - | 600,000 | 600,000 |
| 5335 - Measure KK: Infrastructure Series 2022C-1 (Tax Exempt) | 7,365,391 | 63,409,509 | 70,774,900 |
| Capital Improvement Projects | 7,295,391 | 63,127,569 | 70,422,960 |
| 1000638 - NEIGHBORHOOD TFC SAFETY PROG | 11,114 | 1,430,726 | 1,441,840 |
| 1000653 - SAFE ROUTES TO TRANSIT SR2T | - | 147,499 | 147,499 |
| 1003233 - ATP CYCLE 2 TELEGRAPH-GRANT | 1,122,236 | 402,276 | 1,524,512 |
| 1003348 - STSCAPES/COMPLETE ST CAPITAL | - | 2,238,406 | 2,238,406 |
| 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 | 192,872 | 1,358,435 | 1,551,307 |
| 1003959 - 14TH ST STREETSCAPE | 285,431 | 15,000 | 300,431 |
| 1004016 - HSIP 8 DOWNTOWN (151) | 182,528 | - | 182,528 |
| 1004387 - CROSSING TO SAFETY 5012(156) | - | 612,877 | 612,877 |
| 1004419 - PAVEMNT REHAB 2019-2 | - | 1,966,270 | 1,966,270 |
| 1004420 - PAVEMENT REHAB 2019-3 | - | 105,000 | 105,000 |
| 1004700 - HSIP CYCLE 9 | - | 1,457,142 | 1,457,142 |
| 1004787 - LOWER PARK BLVD PROJECT | 300,286 | 1,500,000 | 1,800,286 |
| 1004796 - CITYWIDE PAVEMENT REHAB PROJ 1 | - | 99,425 | 99,425 |
| 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 | - | 3,000,000 | 3,000,000 |
| 1004856 - HOOVER LIBRARY FEASIBILITY | - | 280,000 | 280,000 |
| 1004857 - LINCOLN REC CTR RENO | - | 950,000 | 950,000 |
| 1004858 - MAIN LIBRARY - FEASIBILITY | - | 500,000 | 500,000 |
| 1004859 - MAIN LIBRARY RENO PHASE 2 | - | 1,325,000 | 1,325,000 |
| 1004863 - HEAD START CIP - SAN ANTONIO | - | 1,500,000 | 1,500,000 |
| 1004864 - W OAK LIBRARY IMPROVEMENT | - | 1,500,000 | 1,500,000 |
| 1004865 - W OAK SR CTR RENO | - | 3,792,500 | 3,792,500 |
| 1004926 - EAST OAKL BEAUTIFICATION | - | 500,000 | 500,000 |
| 1004947 - OAKLAND LSR PAVING PROGRAM | - | 801,069 | 801,069 |
| 1004978 - EOSC NEXT PHASE | - | 1,500,000 | 1,500,000 |
| 1004984 - DOWTOWN SENIOR CENTER | - | 1,550,000 | 1,550,000 |
| 1005017 - UTILITY COST SHARE PAVING PROJ | 112,268 | 776,418 | 888,686 |
| 1005120 - CURB RMP & SIDEWLK RPR 2020-22 | 542,855 | 789,165 | 1,332,020 |

| By Fund, Department and Project | Encumbrance Carryforward | Project Carryforward | Total Carryforward |
|--|--------------------------|----------------------|--------------------|
| 1005163 - TS-FOOTHILL BLVD | - | 605,210 | 605,210 |
| 1005309 - OAK LOCAL ST PVMNT REHAB | - | 445,987 | 445,987 |
| 1005310 - NRTH OKLND LCL ST REHAB | - | 1,997,900 | 1,997,900 |
| 1005312 - EASTLK LCL ST REHAB | 1,333,200 | 28,028 | 1,361,228 |
| 1005369 - 2021 OAKLAND HILLS ST. REHAB | 17,560 | 4,331,539 | 4,349,099 |
| 1005417 - P1000714 CITY SIDEWALK REPAIR | 3,560 | 970,014 | 973,574 |
| 1005419 - P1001172 ADA CURB RAMP 30 YRS | - | 3,000,000 | 3,000,000 |
| 1005420 - P1001293 LS&R CTY ST RESRFACNG | 148,986 | 55,533 | 204,519 |
| 1005438 - BANCROFT-HIGH-73RD AV PAV PROJ | 81,195 | - | 81,195 |
| 1005442 - CW CR&SW 20-22 B | - | 2,196,525 | 2,196,525 |
| 1005763 - OC SHVNG FOR SDWLK DISPLCMNT | 26,765 | 123,644 | 150,409 |
| 1005770 - EBMUD JOINT PVNG ALLNDL-FFX | 0 | 929,181 | 929,181 |
| 1005847 - EASTMONT POLICE STTN IMPRVMNT | - | 585,500 | 585,500 |
| 1005849 - FEASIBILITY - OPD AT FS #29 | - | 500,000 | 500,000 |
| 1005852 - FIRE STATION #7 STCTRL ASSESS | - | 652,500 | 652,500 |
| 1005859 - OPD IMPVMT TO COUNTY PAB | 2,321,288 | - | 2,321,288 |
| 1005862 - PAB - REPLACE ATS & GENERATOR | - | 1,000,000 | 1,000,000 |
| 1005870 - PERALTA HAC PRK COOLIDGE HSE | - | 50,000 | 50,000 |
| 1005871 - VERDESE CARTER PARK | - | 50,000 | 50,000 |
| 1006182 - ATP 7th St. Connect | - | 1,500,000 | 1,500,000 |
| 1006255 - WOOD ST PVMNT REHAB | - | 1,200,000 | 1,200,000 |
| 1006266 - MLK 52ND ST PAVING | 486,245 | 150,000 | 636,245 |
| Department of Transportation | - | 657,909 | 657,909 |
| 1000638 - NEIGHBORHOOD TFC SAFETY PROG | - | (241,994) | (241,994) |
| 1003829 - GREAT ST-PAVING RESURFACING | - | (44,383) | (44,383) |
| 1003959 - 14TH ST STREETSCAPE | - | 0 | 0 |
| 1004013 - HSIP 8 OAKLAND HILLS (148) | - | 151,431 | 151,431 |
| 1004352 - OAK A'S HOWARD SITE PEP 5999 | - | (547) | (547) |
| 1004411 - MKK 5330 ACCOUNTING SERVICES | - | (11,912) | (11,912) |
| 1004419 - PAVEMNT REHAB 2019-2 | - | (34,810) | (34,810) |
| 1004787 - LOWER PARK BLVD PROJECT | - | (2,909) | (2,909) |
| 1004947 - OAKLAND LSR PAVING PROGRAM | - | 20,000 | 20,000 |
| 1005009 - TELEGRAPH AVE. PAVING PROJECT | - | (14,729) | (14,729) |
| 1005017 - UTILITY COST SHARE PAVING PROJ | - | (33,419) | (33,419) |
| 1005120 - CURB RMP & SIDEWLK RPR 2020-22 | - | (7,423) | (7,423) |
| 1005309 - OAK LOCAL ST PVMNT REHAB | - | (1,406) | (1,406) |
| 1005310 - NRTH OKLND LCL ST REHAB | - | (33,554) | (33,554) |
| 1005312 - EASTLK LCL ST REHAB | - | (32,596) | (32,596) |
| 1005369 - 2021 OAKLAND HILLS ST. REHAB | - | (31,801) | (31,801) |
| 1005417 - P1000714 CITY SIDEWALK REPAIR | - | (189,708) | (189,708) |
| 1005419 - P1001172 ADA CURB RAMP 30 YRS | - | (30,495) | (30,495) |
| 1005420 - P1001293 LS&R CTY ST RESRFACNG | - | (166,617) | (166,617) |
| 1005438 - BANCROFT-HIGH-73RD AV PAV PROJ | - | (1,304) | (1,304) |
| 1005442 - CW CR&SW 20-22 B | - | (22,872) | (22,872) |
| 1005443 - CW CR&SW 20-22 C | - | (2,637) | (2,637) |
| 1005512 - WEST OAKLND MJR ST. PAV. 2021 | - | (1,906) | (1,906) |
| 1005520 - LOCL ST STRIPING & SIGNG | - | (18,157) | (18,157) |
| 1005763 - OC SHVNG FOR SDWLK DISPLCMNT | - | (14,044) | (14,044) |
| 1006119 - 73rd Ave Connect to Transit | - | 42,474 | 42,474 |
| 1006182 - ATP 7th St. Connect | - | 552,305 | 552,305 |
| 1006205 - Inter Term Coliseum BART | - | 74,467 | 74,467 |
| 1006218 - LOUISE-UNION-POPLAR ST. REHAB. | - | (12,581) | (12,581) |
| 1006255 - WOOD ST PVMNT REHAB | - | (5,216) | (5,216) |
| 1006302 - W Oak Cmty Action Plan Impl | - | 774,252 | 774,252 |
| Oakland Public Works Department | 70,000 | (365,284) | (295,284) |

| By Fund, Department and Project | Encumbrance Carryforward | Project Carryforward | Total Carryforward |
|--|--------------------------|----------------------|--------------------|
| 1003203 - HSIP 7 GRANT - TELEGRAPH AVE | - | (2,042) | (2,042) |
| 1003349 - LS&R NEIGHBRHD TRAFFIC CALMING | - | (65,131) | (65,131) |
| 1003959 - 14TH ST STREETSCAPE | - | - | - |
| 1004014 - HSIP 8 FRUITVALE AVE (149) | - | (18,153) | (18,153) |
| 1004017 - HSIP 8 HIGH ST (152) | - | (1,036) | (1,036) |
| 1004419 - PAVEMNT REHAB 2019-2 | - | (56,147) | (56,147) |
| 1004787 - LOWER PARK BLVD PROJECT | - | (53,222) | (53,222) |
| 1005009 - TELEGRAPH AVE. PAVING PROJECT | - | (2,394) | (2,394) |
| 1005018 - CITYWD PAVMNT REHAB. '19 PROJ. | - | (6,371) | (6,371) |
| 1005309 - OAK LOCAL ST PVMNT REHAB | - | (7,238) | (7,238) |
| 1005310 - NRTH OKLND LCL ST REHAB | - | (44,113) | (44,113) |
| 1005312 - EASTLK LCL ST REHAB | - | (39,074) | (39,074) |
| 1005369 - 2021 OAKLAND HILLS ST. REHAB | - | (38,964) | (38,964) |
| 1005845 - AAMLO PRESERV & ENERGY UPDT | - | (25,401) | (25,401) |
| 1005847 - EASTMONT POLICE STTN IMPRVMNT | 70,000 | - | 70,000 |
| 1006205 - Inter Term Coliseum BART | - | (2,657) | (2,657) |
| 1006255 - WOOD ST PVMNT REHAB | - | (3,341) | (3,341) |
| Police Department | - | (10,685) | (10,685) |
| 1004419 - PAVEMNT REHAB 2019-2 | - | (6,511) | (6,511) |
| 1004787 - LOWER PARK BLVD PROJECT | - | (4,174) | (4,174) |
| 5505 - Municipal Capital Improvement: Public Arts | - | 1,393,172 | 1,393,172 |
| Economic and Workforce Development Department | - | 1,393,172 | 1,393,172 |
| 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 |
| 1000889 - CCE FTHILLFRTV 5505-P451410 | - | 47,505 | 47,505 |
| 1006167 - PUB ART MURAL FUND 5505 | - | 480,000 | 480,000 |
| 5610 - Central District Projects | 141,012 | 7,919,006 | 8,060,019 |
| Capital Improvement Projects | 107,958 | 883,481 | 991,438 |
| 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 |
| 1001535 - MJR DEV PROJ 5610-C473210 | - | - | - |
| 1003244 - OAK ICE CENTER 5610-P131210 | - | 99,757 | 99,757 |
| 1006460 - FIBER OPTIC - OLD FIRE ALARM | - | 5,000 | 5,000 |
| Department of Transportation | - | (4,021) | (4,021) |
| 1000131 - SAN PABLO STSCPE 5610-C194977 | - | 1,333 | 1,333 |
| 1001409 - LATHAM SQUARE PLAZA IMPROV | - | (5,355) | (5,355) |
| Economic and Workforce Development Department | 33,054 | 3,238,549 | 3,271,603 |
| 1000169 - DNTWN CAPITAL 5610-C339410 | 33,054 | 421,274 | 454,328 |
| 1003244 - OAK ICE CENTER 5610-P131210 | - | 2,223,039 | 2,223,039 |
| 1005179 - REDEVELOPMENT OPERATING PROJ | - | 494,236 | 494,236 |
| 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 | - | 116,549 | 116,549 |

| By Fund, Department and Project | Encumbrance Carryforward | Project Carryforward | Total Carryforward |
|---|--------------------------|----------------------|--------------------|
| 1000168 - DNTN BWAY PUB 5610-P130180 | - | (8,554) | (8,554) |
| 1000169 - DNTWN CAPITAL 5610-C339410 | - | 3,081 | 3,081 |
| 1001409 - LATHAM SQUARE PLAZA IMPROV | - | (10,978) | (10,978) |
| 1001431 - OLD OAK STSCPE 5610-C194975 | - | 133,000 | 133,000 |
| 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 | 2,666,265 | 2,767,336 |
| Capital Improvement Projects | 101,071 | 2,239,251 | 2,340,321 |
| 1001065 - DNTWN HISTC PRES 5611-P128750 | 26,520 | 704,552 | 731,072 |
| 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 |
| Housing and Community Development Department | - | 426,958 | 426,958 |
| 1006505 - PIEDMONT PLACE | - | 426,958 | 426,958 |
| 5612 - Central District: TA Bonds Series 2005 | 76,448 | 4,876,780 | 4,953,228 |
| Capital Improvement Projects | 76,448 | 2,032,975 | 2,109,423 |
| 1000225 - RETAIL-ENT CATLST 5612-P128640 | 72,792 | 871,558 | 944,350 |
| 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 | - | 2,873,042 | 2,873,042 |
| 1006505 - PIEDMONT PLACE | - | 2,873,042 | 2,873,042 |
| 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 | 165,774 | 4,119,356 | 4,285,130 |
| Capital Improvement Projects | 25,326 | 2,533,376 | 2,558,702 |
| 1000184 - MJR DEV PROJ 5613-C473240 | 9,220 | - | 9,220 |
| 1003269 - TFCA 28 ELCTRC VEH CHRNG STNS | 16,106 | (21,996) | (5,890) |
| 1005179 - REDEVELOPMENT OPERATING PROJ | - | 2,555,372 | 2,555,372 |
| Department of Transportation | 140,448 | 92,238 | 232,686 |
| 1000842 - CENTRAL DIST PARKG FAC IMPROV | 140,448 | 82,469 | 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 | 123,504 | 6,427,181 | 6,550,685 |
| Capital Improvement Projects | 123,504 | 5,127,454 | 5,250,958 |
| 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 | 123,504 | 2,557,000 | 2,680,504 |
| Economic and Workforce Development Department | - | 1,053,364 | 1,053,364 |
| 1005179 - REDEVELOPMENT OPERATING PROJ | - | 340,374 | 340,374 |
| 1005638 - HJKCC ESCROW 5610 | - | 600,000 | 600,000 |
| 1005784 - FOX THEATER CAPITAL | - | 711 | 711 |
| 1005785 - FOX THEATER OPERATING | - | 112,279 | 112,279 |
| 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 | - | (41,484) | (41,484) |
| 1005784 - FOX THEATER CAPITAL | - | (41,484) | (41,484) |

| By Fund, Department and Project | Encumbrance Carryforward | Project Carryforward | Total Carryforward |
|---|--------------------------|----------------------|--------------------|
| 5630 - Broadway/MacArthur/San Pablo Projects | 20,000 | 155,150 | 175,150 |
| Capital Improvement Projects | 20,000 | 104,479 | 124,479 |
| 1000137 - BMSP FAC IMPRV 5637-P187550 | 10,000 | 45,624 | 55,624 |
| 1000139 - BMSP TEN IMPRV 5638-P187540 | 10,000 | 29,415 | 39,415 |
| 1001066 - GLDN GTE REC CTR 5630-C435610 | - | 29,440 | 29,440 |
| 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 |
| Oakland Public Works Department | - | 0 | 0 |
| 1001066 - GLDN GTE REC CTR 5630-C435610 | - | 0 | 0 |
| 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 | - | 164,564 | 164,564 |
| 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 | - | 61,372 | 61,372 |
| 1005179 - REDEVELOPMENT OPERATING PROJ | - | 61,372 | 61,372 |
| 5640 - Central City East Projects | 0 | 21,788 | 21,788 |
| Capital Improvement Projects | - | 0 | 0 |
| 1001627 - DERBY AVE LOT ENA 5640-P499510 | - | 0 | 0 |
| 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) | 32,528 | 6,588,473 | 6,621,001 |
| Capital Improvement Projects | 27,709 | 1,169,176 | 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 |
| 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 | 7,561 | 371,532 | 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 | 4,400 | 3,168,239 | 3,172,639 |
| 1000149 - CCE FAC IMPROV 5643-P458110 | - | 71,988 | 71,988 |
| 1000151 - CCE LAND ACQ 5643-C412710 | - | 1,552,231 | 1,552,231 |
| 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 | 4,400 | 195,644 | 200,044 |
| 1005179 - REDEVELOPMENT OPERATING PROJ | - | 834,741 | 834,741 |
| 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 | 3,292,505 | 3,766,573 |
| Capital Improvement Projects | 290,133 | 2,089,039 | 2,379,173 |
| 1000163 - COL TRAN VILL INF 5650-C366950 | 290,133 | 1,641,120 | 1,931,253 |
| 1001633 - COLISM MONT WRD 1610-C82620 | - | 447,920 | 447,920 |

| By Fund, Department and Project | Encumbrance Carryforward | Project Carryforward | Total Carryforward |
|---|--------------------------|----------------------|--------------------|
| Economic and Workforce Development Department | 183,936 | 627,084 | 811,019 |
| 1001549 - COLISM MIS PRP 5650-P466610 | - | 88,107 | 88,107 |
| 1001581 - GENRL COLSM INF 5650-S374510 | 183,936 | 136,099 | 320,035 |
| 1001633 - COLISM MONT WRD 1610-C82620 | - | 402,061 | 402,061 |
| 1005179 - REDEVELOPMENT OPERATING PROJ | - | 818 | 818 |
| Oakland Public Works Department | - | 576,382 | 576,382 |
| 1000163 - COL TRAN VILL INF 5650-C366950 | - | 566,323 | 566,323 |
| 1001549 - COLISM MIS PRP 5650-P466610 | - | 1,038 | 1,038 |
| 1001581 - GENRL COLSM INF 5650-S374510 | - | 9,020 | 9,020 |
| 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) | 1,072,488 | 6,388,442 | 7,460,930 |
| Capital Improvement Projects | 912,448 | 3,472,479 | 4,384,927 |
| 1000161 - COL TRAN VILL INF 5656-C366920 | 530 | 29,472 | 30,001 |
| 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 | 189,538 | 1,860,283 | 2,049,821 |
| 1000176 - GENRL COLSM INF 5656-C375210 | 700,063 | 218,563 | 918,625 |
| 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 | 410,231 | 430,231 |
| 1003310 - 66th Avenue - Demolition | - | 114,237 | 114,237 |
| Economic and Workforce Development Department | 324 | 2,673,232 | 2,673,556 |
| 1000161 - COL TRAN VILL INF 5656-C366920 | 324 | 808,590 | 808,915 |
| 1000165 - COLISM SPEC PN 5656-P452510 | - | 31,514 | 31,514 |
| 1001530 - GRAFT ABTMT N MRL 5656-T374210 | - | 184,391 | 184,391 |
| 1005179 - REDEVELOPMENT OPERATING PROJ | - | 1,648,736 | 1,648,736 |
| Oakland Public Works Department | 1,555 | 242,731 | 244,286 |
| 1000161 - COL TRAN VILL INF 5656-C366920 | - | 120,261 | 120,261 |
| 1000165 - COLISM SPEC PN 5656-P452510 | 214 | 40,660 | 40,874 |
| 1000175 - FRTVAL TV PH2 5656-C484610 | - | (1,302) | (1,302) |
| 1000176 - GENRL COLSM INF 5656-C375210 | 1,341 | 83,112 | 84,453 |
| 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 | 288,805 | 3,179,198 | 3,468,003 |
| Capital Improvement Projects | - | (494,594) | (494,594) |
| 1001542 - OBRA LEAS UT-CITY 5671-P294110 | - | (494,594) | (494,594) |
| Department of Workplace and Employment Standard | - | 285,882 | 285,882 |
| 1000036 - WO RESRCE CTR 5671-P465130 | - | (65,796) | (65,796) |
| 1004290 - OAK ARMY BASE PNLTY COLCTN | - | 351,678 | 351,678 |
| Economic and Workforce Development Department | 288,805 | 3,194,496 | 3,483,301 |
| 1000036 - WO RESRCE CTR 5671-P465130 | 761 | 275,513 | 276,274 |
| 1000051 - CULTURAL MITIG 5671-S340110 | 226,164 | - | 226,164 |
| 1000877 - WO RESRCE CTR 5671-P465120 | - | 16,322 | 16,322 |
| 1001542 - OBRA LEAS UT-CITY 5671-P294110 | 39,195 | 1,074,073 | 1,113,268 |
| 1001620 - COM BEN 5671-P461910 | - | 6,913 | 6,913 |

| By Fund, Department and Project | Encumbrance Carryforward | Project Carryforward | Total Carryforward |
|--|--------------------------|----------------------|--------------------|
| 1001646 - OAB CFD FORM SVCS 5671-P468910 | - | 36,641 | 36,641 |
| 1005263 - OAB FAIR SHARE | 22,684 | 1,785,035 | 1,807,720 |
| Oakland Public Works Department | - | 193,414 | 193,414 |
| 1001542 - OBRA LEAS UT-CITY 5671-P294110 | - | 193,414 | 193,414 |
| 5672 - Joint Army Base Infrastructure | 84,096 | (396,427) | (312,331) |
| Capital Improvement Projects | 84,096 | (406,427) | (322,331) |
| 1000226 - RSK MGT PLN STS 5674-P453010 | 84,096 | 52,303 | 136,399 |
| 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 | 130,252 | 1,074,704 | 1,204,956 |
| Capital Improvement Projects | 10,421 | 156,819 | 167,240 |
| 1003727 - 73RD N FTHLL DEV PROJ EXP 5999 | - | 46,000 | 46,000 |
| 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 | (38,924) | (38,921) |
| 1004352 - OAK A'S HOWARD SITE PEP 5999 | 4 | (38,924) | (38,921) |
| City Attorney | - | 42,941 | 42,941 |
| 1004352 - OAK A'S HOWARD SITE PEP 5999 | - | 42,941 | 42,941 |
| Department of Transportation | 14,090 | (607,120) | (593,030) |
| 1003826 - 12th ST. PARCEL ENA 5999 | - | (595) | (595) |
| 1004352 - OAK A'S HOWARD SITE PEP 5999 | 14,090 | (606,525) | (592,435) |
| Economic and Workforce Development Department | 105,738 | 1,803,019 | 1,908,757 |
| 1001548 - CITY CTR T-5 ENA 5999-P473010 | - | 5,179 | 5,179 |
| 1001569 - OLIVER MCMILLAN 5999-P497210 | 12,690 | - | 12,690 |
| 1001649 - HENRYJ KAISER ENA 5999-P497610 | - | 13,925 | 13,925 |
| 1003328 - TELEGRAPH PLZ - TB2 | 5,909 | 14,168 | 20,077 |
| 1003826 - 12th ST. PARCEL ENA 5999 | - | 120,000 | 120,000 |
| 1004352 - OAK A'S HOWARD SITE PEP 5999 | 86,893 | 1,596,373 | 1,683,265 |
| 1004410 - 3050 INTL BLVD ENA (5999) | - | 24,172 | 24,172 |
| 1004696 - 95th & INT DEV PROJECT | - | 16,252 | 16,252 |
| 1005773 - FIRE ALARM BUILDING PEP 5999 | 247 | 12,950 | 13,197 |
| Non Departmental and Port | - | (282,031) | (282,031) |
| 1004352 - OAK A'S HOWARD SITE PEP 5999 | - | (282,031) | (282,031) |
| Oakland Public Works Department | - | (0) | (0) |
| 1004352 - OAK A'S HOWARD SITE PEP 5999 | - | (0) | (0) |
| 6013 - 2013 LED Streetlight Acquisition Lease Financing | - | 502 | 502 |
| Non Departmental and Port | - | 502 | 502 |
| 1005212 - 2013 LED TE/QECB LEASE | - | 502 | 502 |
| 6029 - Taxable Pension Obligation Bonds: 2012 Series-PFRS | - | 85 | 85 |
| Non Departmental and Port | - | 85 | 85 |
| 1005210 - 2012 POB | - | 85 | 85 |
| 6032 - Taxable Pension Obligation: Series 2001 | - | 2 | 2 |
| Non Departmental and Port | - | 2 | 2 |
| 1005209 - 2001 POB | - | 2 | 2 |
| 6036 - JPFA Refunding Revenue Bonds: 2008 Series A-1 (Tax-Exempt Bonds) | - | 2,089 | 2,089 |
| Non Departmental and Port | - | 2,089 | 2,089 |
| 1005232 - 2008 A-1 LRB REF & SWAP | - | 2,089 | 2,089 |
| 6064 - GO Refunding Bonds, Series 2015A | - | 2,335 | 2,335 |

| By Fund, Department and Project | Encumbrance Carryforward | Project Carryforward | Total Carryforward |
|--|--------------------------|----------------------|--------------------|
| Non Departmental and Port | - | 2,335 | 2,335 |
| 1005233 - 2015A GOB REFUNDING | - | 2,335 | 2,335 |
| 6322 - Measure DD: 2017C Clean Water, Safe Parks & Open Space Trust for Oakland | - | 1,871 | 1,871 |
| Non Departmental and Port | - | 1,871 | 1,871 |
| 1005234 - 2017C GOB MEASURE DD | - | 1,871 | 1,871 |
| 6330 - Measure KK: 2017A-1 (TE) Infrastructure and Affordable Housing | - | 971 | 971 |
| Non Departmental and Port | - | 971 | 971 |
| 1005235 - 2017A-1 GOB MEASURE KK | - | 971 | 971 |
| 6331 - Measure KK: 2017A-2 (Taxable) Infrastructure and Affordable Housing | - | 2,335 | 2,335 |
| Non Departmental and Port | - | 2,335 | 2,335 |
| 1005236 - 2017A-2 GOB MEASURE KK | - | 2,335 | 2,335 |
| 6332 - Measure KK: 2020B-1 GOB | - | 3,335 | 3,335 |
| Non Departmental and Port | - | 3,335 | 3,335 |
| 1005237 - 2020B-1 GOB MEASURE KK | - | 3,335 | 3,335 |
| 6333 - Measure KK: 2020B-2 GOB | - | 3,337 | 3,337 |
| Non Departmental and Port | - | 3,337 | 3,337 |
| 1005238 - 2020B-2 GOB MEASURE KK | - | 3,337 | 3,337 |
| 6334 - 2020 GOB Refunding | - | 2,835 | 2,835 |
| Non Departmental and Port | - | 2,835 | 2,835 |
| 1005239 - 2020 GOB Refunding | - | 2,835 | 2,835 |
| 6540 - Skyline Sewer District - Redemption | - | 20,000 | 20,000 |
| Non Departmental and Port | - | 20,000 | 20,000 |
| 1005241 - 1996 A SKYLINE ASSESSMENT | - | 20,000 | 20,000 |
| 6557 - Piedmont Pines P1 2018 Reassessment Refunding Bond | - | 8,279 | 8,279 |
| Non Departmental and Port | - | 8,279 | 8,279 |
| 1005242 - 2018 PIEDMONT PINES 1 ASSESS | - | 8,279 | 8,279 |
| 6587 - 2012 Refunding Reassessment Bonds-Debt Service | - | 25,306 | 25,306 |
| Non Departmental and Port | - | 25,306 | 25,306 |
| 1005243 - 2012 DIST NO 99-1 ASSES BONDS | - | 25,306 | 25,306 |
| 6613 - JPFA Lease Revenue Refunding Bonds, Series 2018 | - | 50 | 50 |
| Non Departmental and Port | - | 50 | 50 |
| 1005206 - 2018 LRB REF (ADMIN BLDG) | - | 50 | 50 |
| 7100 - Police and Fire Retirement System | 16,700 | (58) | 16,641 |
| Finance Department | 16,700 | - | 16,700 |
| 1000007 - DP080 Administrative Project | 16,700 | - | 16,700 |
| Oakland Public Works Department | - | (58) | (58) |
| 1004005 - 150 RETIREMENT OFFICE | - | (58) | (58) |
| 7130 - Employee Deferred Compensation | 3,067 | - | 3,067 |
| Human Resources Management Department | 3,067 | - | 3,067 |
| 1000005 - DP050 Administrative Project | 3,067 | - | 3,067 |
| 7420 - State Asset Trust | - | 91,525 | 91,525 |
| Police Department | - | 91,525 | 91,525 |
| 1000779 - STATE ASSET TRUST | - | 91,525 | 91,525 |
| 7440 - Unclaimed Cash | (33,586) | (72,348) | (105,934) |
| Police Department | (33,586) | (72,348) | (105,934) |
| 1000749 - UNCLAIMED CASH | (33,586) | (72,348) | (105,934) |
| 7540 - Oakland Public Library Trust | 93,963 | 504,538 | 598,501 |
| Capital Improvement Projects | 17,743 | (17) | 17,726 |
| 1003440 - 3 BR RENO.WOAK, ASIAN, BROOKF. | - | (17) | (17) |

| By Fund, Department and Project | Encumbrance Carryforward | Project Carryforward | Total Carryforward |
|---|--------------------------|----------------------|--------------------|
| 1005782 - MLK LIBRARY BIKE WORKSHOP | 17,743 | - | 17,743 |
| Oakland Public Library Department | 76,220 | 504,555 | 580,775 |
| 1000496 - KENNETH RAININ-LIBRARY | 0 | - | 0 |
| 1001485 - OPLA GIFT FUND-P019 | - | 244,785 | 244,785 |
| 1003308 - OPL MULTI PURPOSE PRIORITIES | - | 204,524 | 204,524 |
| 1003366 - OPL CHILDRENS SERVICES PROG | 26,067 | 45,967 | 72,035 |
| 1004560 - OPL CHILDRENS COLLECTION ENHMT | 152 | 65 | 217 |
| 1005141 - OPL STAFF FOOD AND REFRESHMENT | - | 2,815 | 2,815 |
| 1006168 - OPL AAMLO CULTURAL HERITAGE | 50,000 | - | 50,000 |
| 1006340 - THE STORY BUS | - | 6,400 | 6,400 |
| 7640 - Oakland Public Museum Trust | - | 716,570 | 716,570 |
| Non Departmental and Port | - | 716,570 | 716,570 |
| 1004310 - MUSEUM ACCSN-DEACCSN | - | 716,570 | 716,570 |
| 7690 - Kerrison Trust for Police Enhancement | - | 733 | 733 |
| Police Department | - | 733 | 733 |
| 1000753 - KERRISON TRUST FOR POLICE | - | 733 | 733 |
| 7760 - Grant Clearing | 980,132 | - | 980,132 |
| City Administrator | 13,533 | - | 13,533 |
| 1001288 - PWA OVERHEAD CLEARING | 13,533 | - | 13,533 |
| Department of Transportation | 59,290 | - | 59,290 |
| 1003336 - DOT OVERHEAD CLEARING | 59,290 | - | 59,290 |
| Human Services Department | 35,894 | - | 35,894 |
| 1000017 - DP780 Administrative Project | 35,894 | - | 35,894 |
| Oakland Public Works Department | 871,414 | - | 871,414 |
| 1000689 - PWA DESIGN - ADMINISTRATION | 2,049 | - | 2,049 |
| 1001288 - PWA OVERHEAD CLEARING | 687,005 | - | 687,005 |
| 1003336 - DOT OVERHEAD CLEARING | 0 | - | 0 |
| 1005173 - CIP PPM SYSTEM | 182,360 | - | 182,360 |
| 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 | - | 10,667 | 10,667 |
| Human Services Department | - | 10,667 | 10,667 |
| 1000314 - NORTH SENIOR CENTER TRUST FUND | - | 10,667 | 10,667 |
| 7903 - Oakland Senior Center: West | - | 6,802 | 6,802 |
| Human Services Department | - | 6,802 | 6,802 |
| 1001215 - WEST SENIOR CENTER TRUST FUND | - | 6,802 | 6,802 |
| 7904 - Oakland Senior Center: East | 274 | 11,595 | 11,869 |
| Human Services Department | 274 | 11,595 | 11,869 |
| 1001243 - EAST SENIOR CENTER TRUST FUND | 274 | 11,595 | 11,869 |
| 7999 - Miscellaneous Trusts | 2,129 | 1,310,030 | 1,312,158 |
| Economic and Workforce Development Department | - | 149,551 | 149,551 |
| 1000042 - C2C PERALTA 7999-G500710 | - | (7,874) | (7,874) |
| 1000500 - MAYOR'S SUMMER YOUTH DONATION | - | 157,426 | 157,426 |
| Mayor | - | 71,304 | 71,304 |
| 1000500 - MAYOR'S SUMMER YOUTH DONATION | - | 6,857 | 6,857 |
| 1000501 - MAYOR'S TOY DRIVE | - | 48,063 | 48,063 |
| 1000504 - OAKLAND EDUCATION BUS FORUM | - | 34 | 34 |
| 1001130 - OAKLAND HOSTS APEC | - | 3,497 | 3,497 |
| 1001348 - OPD TECHNOLOGY PROJECT | - | 12,853 | 12,853 |

| By Fund, Department and Project | Encumbrance Carryforward | Project Carryforward | Total Carryforward |
|--|--------------------------|----------------------|--------------------|
| Oakland Parks and Recreation Department | - | 1,051,588 | 1,051,588 |
| 1000621 - MONTCLAIR TENNIS ASN TRUST | - | 258,789 | 258,789 |
| 1000812 - WOODMINSTER TRUST | - | 757,936 | 757,936 |
| 1000813 - DAVE STADIUM IMPROVEMENT FUND | - | 23,944 | 23,944 |
| 1004406 - ESTATE OF VERNEL SMITH TRUST | - | 10,919 | 10,919 |
| Oakland Public Works Department | 2,129 | 37,587 | 39,716 |
| 1000642 - PARADIES PARK TRUST | 2,129 | 37,587 | 39,716 |