

DISTRIBUTION DATE: 12/2/2022

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## ***MEMORANDUM***

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**TO:** HONORABLE MAYOR &  
CITY COUNCIL

**FROM:** Erin Roseman  
Director of Finance

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

**DATE:** December 2, 2022

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City Administrator   
Approval

Date Dec 2, 2022

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### **INFORMATION**

This Informational Memo is being issued to transmit the Revenue and Expenditure Report for the Fourth Quarter of FY (Fiscal Year) 2021-22, First Quarter of FY 2022-23, and a Two Year Revenue & Expenditure Projection for Fiscal Years 2023-24 and 2024-25 to the Mayor, City Council, and Public in advance of the December 13<sup>th</sup> Finance and Management Committee. These documents will be included in the agenda packet for the meeting, however due to the length and volume of information provided staff feels it is important to transmit it earlier so that policy makers have additional time to review this information.

Respectfully submitted,



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ERIN ROSEMAN  
Director of Finance, Finance Department

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

**Attachments:**

- Staff Report: Revenue and Expenditure Report FY 2021-22 Q4 and FY 2022-23 Q1
- A. FY 2021-22 Q4 Detailed Report
- B. FY 2022-23 Q1 Detailed Report
- C. FY 2023-24 - FY 2024-25 Biennial Projections
- AA.Consolidated Fiscal Policy
- BB.FY2021-22 to FY2022-23 Carry-Forwards



# 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 2, 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 30<sup>th</sup> 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 2020-21and 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)**

<b>GENERAL PURPOSE FUND (1010)</b>	<b>FY 2021-22 Q4 Unaudited FYE</b>
<b>Estimated FY 2021-22 Beginning Audited Fund Balance</b>	<b>95.46</b>
<b>FY2021-22 Performance</b>	
Revenue	726.02
Expenditures	668.72
<b>FY 2020-21 Operating Surplus / Deficit</b>	<b>57.30</b>
<b>Unaudited Ending Fund Balance</b>	<b>152.76</b>
<b>Obligations Against Ending Fund Balance</b>	<b>(143.60)</b>
OMERS Reserves (Reso. No. 85098 C.M.S)	<b>(2.36)</b>
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	<b>(16.34)</b>
Use of Undesignated Fund Balance in the FY2022-23 Midcycle Adopted Budget	<b>(76.30)</b>
Project Carryforwards to FY 2022-23*	<b>(36.66)</b>
Encumbrance Carryforwards to FY2022-23	<b>(11.95)</b>
<b>Estimated FY 2021-22 Ending Available Fund Balance</b>	<b>9.16</b>

\*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) <sup>^</sup>	(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) <sup>*^</sup>	(1.31)	1.63	1.02	0.04	(0.73)
City Facilities Fund (4400) <sup>*</sup>	2.83	39.90	40.27	3.43	(0.97)
Central Stores Fund (4500) <sup>*^</sup>	(3.58)	1.28	0.56	—	(2.86)
Purchasing Fund (4550) <sup>*^</sup>	(0.21)	1.80	1.79	0.03	(0.23)
Information Technology Fund (4600) <sup>*^</sup>	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.

<sup>^</sup> 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	—	—%
<b>Total Revenues</b>	<b>872.07</b>	<b>68.82</b>	<b>858.19</b>	<b>(13.88)</b>	<b>(1.6) %</b>

### 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	—	—
<b>FY 2022-23 Total Expenditures</b>	<b>872.07</b>	<b>160.10</b>	<b>872.07</b>	<b>—</b>	<b>—</b>

**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
<b>Estimated FY 2022-23 Beginning Unaudited Fund Balance</b>	<b>9.16</b>
<b>FY2022-23 Performance</b>	
Revenue	858.19
Expenditures	872.07
<b>FY 2022-23 Operating Surplus / Deficit</b>	<b>(13.88)</b>
<b>FY2022-23 Unaudited Ending Fund Balance Subtotal</b>	<b>(4.72)</b>
<b>Obligations Against Ending Fund Balance</b>	<b>5.09</b>
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
<b>Projected Unaudited Ending Fund Balance</b>	<b>0.37</b>

**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,



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ERIN ROSEMAN  
Director of Finance, Finance Department

Reviewed by:

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Prepared by:

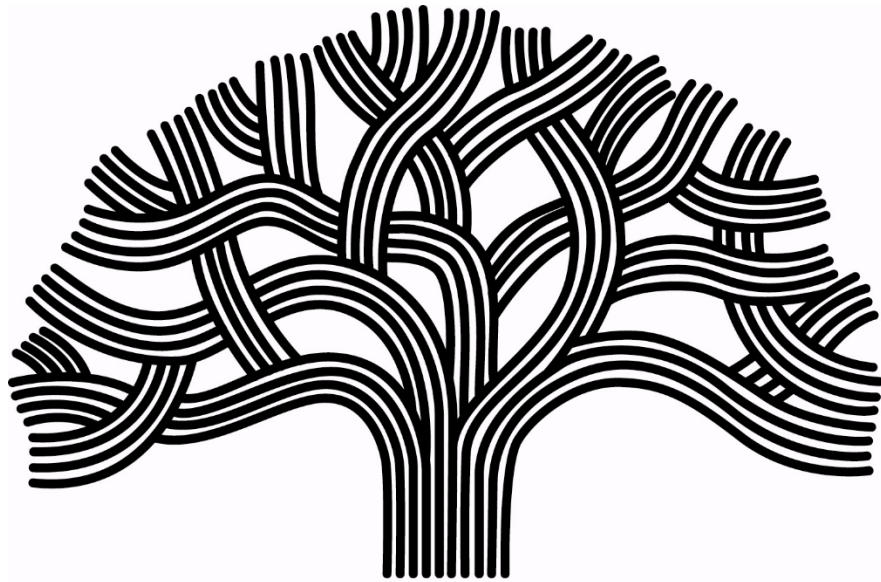
Budget & Revenue Management Bureaus:  
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Chuck Maurer  
Jose Segura  
Walter Silva  
Michelle Soares  
Rina Stabler

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

Appendices (2):

- 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**

### **TABLE OF CONTENTS**

The report has the following major sections:

1. General Purpose Fund Q4 Revenues
2. General Purpose Fund Q4 Expenditures
3. General Purpose Fund Q4 Fund Balance
4. Reserves
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%
<b>Subtotal</b>	<b>736.08</b>	<b>738.06</b>	<b>726.02</b>	<b>86.92</b>	<b>812.94</b>	<b>74.88</b>	<b>10.1%</b>
*Transfers from Fund Balance	48.31	77.30	—			(77.03)	(100.0)%
<b>Total</b>	<b>784.39</b>	<b>815.37</b>	<b>726.02</b>	<b>86.92</b>	<b>812.94</b>	<b>(2.15)</b>	<b>(10.9)%</b>

\* 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 14<sup>th</sup> 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)%
<b>Total</b>	<b>7,071.02</b>	<b>6,018</b>	<b>7,279.92</b>	<b>5,906</b>	<b>3.0%</b>	<b>(1.9)%</b>

**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
<b>Police Department</b>						
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%
<b>OPD Total Personnel</b>	<b>278.37</b>	<b>177.25</b>	<b>87.02</b>	<b>264.27</b>	<b>14.09</b>	<b>5.1%</b>
<b>Fire Department</b>						
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%
<b>OFD Total Personnel</b>	<b>152.27</b>	<b>149.33</b>		<b>149.33</b>	<b>2.94</b>	<b>1.9%</b>

\*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)**

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

## 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
<b>Estimated FY 2021-22 Beginning Audited Fund Balance</b>	<b>95.46</b>
<b>FY2021-22 Performance</b>	
Revenue	726.02
Expenditures	668.72
<b>FY 2021-22 Operating Surplus / (Deficit)</b>	<b>57.30</b>
<b>Unaudited Ending Fund Balance</b>	<b>152.76</b>
<b>Obligations Against Ending Fund Balance</b>	<b>(143.60)</b>
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)
<b>Estimated FY 2021-22 Ending Available Fund Balance</b>	<b>9.16</b>

\*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 Tax<sup>1</sup>*). 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 Reserve<sup>1</sup> 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
<b>Total Reserves</b>	<b>59.55</b>

<sup>1</sup> 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	—	—%
<b>Subtotal</b>	<b>8.30</b>	<b>7.48</b>	<b>(0.82)</b>	<b>(9.8)%</b>
Transfers from Fund Balance	7.02	—	(7.32)	(100.0)%
<b>Grand Total</b>	<b>15.32</b>	<b>7.48</b>	<b>(8.14)</b>	<b>(52.1)%</b>

**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)%
<b>Total Expenditures</b>	<b>15.32</b>	<b>5.97</b>	<b>9.35</b>	<b>61.0%</b>

*\*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
<b>Beginning Fund Balance – Audited</b>	<b>7.82</b>
Revenue	7.48
Expenditures	5.97
Estimated Current Year Surplus/(Shortfall)	1.51
<b>Subtotal Fund Balance</b>	<b>9.33</b>
<b>Use of Fund Balance in FY 2021-22</b>	
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
<b>Estimated Ending Available Fund Balance</b>	<b>0.69</b>

**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
<b>Subtotal</b>	<b>55.38</b>	<b>56.58</b>	<b>1.20</b>	<b>2.1%</b>
Transfers from Fund Balance	1.01	0.00	(1.01)	(100.0)%
<b>Grand Total</b>	<b>56.39</b>	<b>56.58</b>	<b>0.19</b>	<b>0.0%</b>

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%
<b>Total Expenditures</b>	<b>56.39</b>	<b>39.12</b>	<b>17.27</b>	<b>30.6%</b>

*\*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
<b>Beginning Fund Balance – Audited</b>	<b>(19.07)</b>
Revenue	56.58
Expenditures	39.12
Estimated Current Year Surplus/(Shortfall)	17.46
<b>Subtotal Fund Balance</b>	<b>(1.61)</b>
<b>Obligations Against Ending Fund Balance</b>	
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
<b>Estimated Ending Available Fund Balance</b>	<b>15.09</b>

### **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
<b>Subtotal</b>	<b>5.28</b>	<b>5.39</b>	<b>0.11</b>	<b>2.0%</b>
Transfers from Fund Balance	1.06	—	(1.06)	(100.0)%
<b>Grand Total</b>	<b>6.34</b>	<b>5.39</b>	<b>(0.95)</b>	<b>(15.0)%</b>

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	—	—%
<b>Grand Total</b>	<b>6.34</b>	<b>5.03</b>	<b>1.31</b>	<b>20.6%</b>

*\*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
<b>Beginning Fund Balance - Audited</b>	<b>3.27</b>
Revenue	5.39
Expenditures	5.03
Estimated Current Year Surplus/(Shortfall)	0.36
<b>Subtotal Fund Balance</b>	<b>3.63</b>
<b>Obligations Against Ending Fund Balance</b>	
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
<b>Estimated Ending Available Fund Balance</b>	<b>2.68</b>

### **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
<b>Subtotal</b>	<b>23.48</b>	<b>23.46</b>	<b>(0.02)</b>	<b>0.0%</b>
Transfers from Fund Balance	2.75	0.00	(2.75)	(100.0)%
<b>Grand Total</b>	<b>26.23</b>	<b>23.46</b>	<b>(2.77)</b>	<b>(10.6)%</b>

**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%
<b>Grand Total</b>	<b>26.23</b>	<b>24.07</b>	<b>2.16</b>	<b>8.2%</b>

*\*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
<b>Beginning Fund Balance – Audited</b>	<b>4.31</b>
Revenue	23.46
Expenditures	24.07
Estimated Current Year Surplus/(Shortfall)	(0.61)
<b>Subtotal Fund Balance</b>	<b>3.70</b>
<b>Obligations Against Ending Fund Balance</b>	
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
<b>Estimated Ending Available Fund Balance</b>	<b>(0.15)</b>

### 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
<b>Subtotal</b>	<b>10.85</b>	<b>6.26</b>	<b>(4.59)</b>	<b>(42.3)%</b>
Transfers from Fund Balance	1.30	0.00	(1.30)	(100.0)%
<b>Grand Total</b>	<b>12.15</b>	<b>6.26</b>	<b>(5.89)</b>	<b>(48.4)%</b>

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	—	—%
<b>Total Expenditures</b>	<b>12.15</b>	<b>8.97</b>	<b>3.18</b>	<b>26.2%</b>

\*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
<b>Beginning Fund Balance – Audited</b>	<b>(0.66)</b>
Revenue	6.26
Expenditures	8.97
Estimated Current Year Surplus/(Shortfall)	<b>(2.71)</b>
<b>Subtotal Fund Balance</b>	<b>(3.37)</b>
<b>Obligations Against Ending Fund Balance</b>	
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
<b>Estimated Ending Available Fund Balance</b>	<b>(4.04)</b>

\*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)%
<b>Subtotal</b>	<b>7.80</b>	<b>5.36</b>	<b>(2.44)</b>	<b>(31.2)%</b>
Transfers from Fund Balance	0.07	0.00	(0.07)	(100.0)%
<b>Grand Total</b>	<b>7.87</b>	<b>5.36</b>	<b>(2.51)</b>	<b>(31.8)%</b>

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%
<b>Total Expenditures</b>	<b>7.87</b>	<b>5.26</b>	<b>2.61</b>	<b>33.2%</b>

*\*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)**

<b>OPRCA SELF SUSTAINING REVOLVING FUND (1820)</b>	<b>FY 2021-22 Year-End Estimate</b>
<b>Beginning Fund Balance – Audited</b>	<b>3.54</b>
Revenue	5.36
Expenditures	5.26
Estimated Current Year Surplus/(Shortfall)	0.10
<b>Subtotal Fund Balance</b>	<b>3.64</b>
<b>Obligations Against Ending Fund Balance</b>	
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
<b>Estimated Ending Fund Balance</b>	<b>3.45</b>

### **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
<b>Subtotal</b>	<b>15.58</b>	<b>20.43</b>	<b>4.85</b>	<b>31.1%</b>
Transfers from Fund Balance	35.02	0.00	(35.02)	(100.0)%
<b>Grand Total</b>	<b>50.60</b>	<b>20.43</b>	<b>(30.17)</b>	<b>(59.6)%</b>

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%
<b>Grand Total</b>	<b>50.60</b>	<b>8.64</b>	<b>41.96</b>	<b>82.9%</b>

*\*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)**

<b>AFFORDABLE HOUSING TRUST FUND (1870)</b>	<b>FY 2021-22 Year-End Estimate</b>
<b>Beginning Fund Balance – Audited</b>	<b>38.49</b>
Revenue	20.43
Expenditures	8.64
Estimated Current Year Surplus/(Shortfall)	11.79
<b>Subtotal Fund Balance</b>	<b>50.28</b>
<b>Obligations Against Ending Fund Balance</b>	
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
<b>Estimated Ending Available Fund Balance</b>	<b>—</b>

**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
<b>Subtotal</b>	<b>32.73</b>	<b>32.85</b>	<b>0.12</b>	<b>0.3%</b>
Transfers from Fund Balance	17.95		(17.95)	(100.0)%
<b>Grand Total</b>	<b>50.68</b>	<b>32.85</b>	<b>(17.82)</b>	<b>(35.2)%</b>

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
<b>Total Expenditures</b>	<b>50.68</b>	<b>24.01</b>	<b>26.67</b>	<b>52.6%</b>

\*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
<b>Beginning Fund Balance – Audited</b>	<b>31.21</b>
Revenue	32.85
Expenditures	24.01
Estimated Current Year Surplus/(Shortfall)	8.85
<b>Subtotal Fund Balance</b>	<b>40.06</b>
<b>Obligations Against Ending Fund Balance</b>	
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
<b>Estimated Ending Available Fund Balance</b>	<b>2.33</b>

### 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
<b>Subtotal</b>	<b>18.80</b>	<b>18.86</b>	<b>0.06</b>	<b>0.2%</b>
Transfers from Fund Balance	4.22		(4.22)	(100.0)%
<b>Grand Total</b>	<b>23.02</b>	<b>18.86</b>	<b>(4.15)</b>	<b>(18.0)%</b>

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%
<b>Grand Total</b>	<b>23.02</b>	<b>15.18</b>	<b>7.83</b>	<b>34.0%</b>

*\*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
<b>Beginning Fund Balance - Audited</b>	<b>4.59</b>
Revenue	18.86
Expenditures	15.18
Estimated Current Year Surplus/(Shortfall)	3.68
<b>Subtotal Fund Balance</b>	<b>8.27</b>
<b>Obligations Against Ending Fund Balance</b>	
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
<b>Estimated Ending Available Fund Balance</b>	<b>0.51</b>

**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
<b>Subtotal</b>	<b>27.50</b>	<b>27.17</b>	<b>(0.33)</b>	<b>(1.2)%</b>
Transfers from Fund Balance	12.72		(12.72)	(100.0)%
<b>Grand Total</b>	<b>40.22</b>	<b>27.17</b>	<b>(13.05)</b>	<b>(32.4)%</b>

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%
<b>Total Expenditures</b>	<b>40.22</b>	<b>22.52</b>	<b>17.70</b>	<b>44.0%</b>

*\*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)**

<b>MEASURE Q (2244)</b>	<b>FY 2021-22 Year-End Estimate</b>
<b>Beginning Fund Balance - Audited</b>	<b>11.99</b>
Revenue	27.17
Expenditures	22.52
Estimated Current Year Surplus/(Shortfall)	4.65
<b>Subtotal Fund Balance</b>	<b>16.64</b>
<b>Obligations Against Ending Fund Balance</b>	
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
<b>Estimated Ending Available Fund Balance</b>	<b>1.23</b>

**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)**

<b>Revenue Category</b>	<b>FY 2021-22 Adjusted Budget</b>	<b>FY 2021-22 Q4 Unaudited Year End Totals</b>	<b>Year-End \$ Over/(Under) Adjusted Budget</b>	<b>Year-End % Over/(Under) Adjusted Budget</b>
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
<b>Subtotal</b>	<b>26.43</b>	<b>27.50</b>	<b>1.07</b>	<b>4.0%</b>
Transfers from Fund Balance	2.47		(2.47)	(100.0)%
<b>Grand Total</b>	<b>28.90</b>	<b>27.50</b>	<b>(1.40)</b>	<b>(4.8)%</b>

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%
<b>Total Expenditures</b>	<b>28.90</b>	<b>21.62</b>	<b>7.28</b>	<b>25.2%</b>

*\*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
<b>Beginning Fund Balance - Audited</b>	<b>1.73</b>
Revenue	27.50
Expenditures	21.62
Estimated Current Year Surplus/(Shortfall)	5.88
<b>Subtotal Fund Balance</b>	<b>7.61</b>
<b>Obligations Against Ending Fund Balance</b>	
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
<b>Estimated Ending Available Fund Balance</b>	<b>0.31</b>

### 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)%
<b>Subtotal</b>	<b>7.00</b>	<b>6.14</b>	<b>(0.86)</b>	<b>(12.2)%</b>
Transfers from Fund Balance	5.35		(5.35)	(100.0)%
<b>Grand Total</b>	<b>12.35</b>	<b>6.14</b>	<b>(6.21)</b>	<b>(50.2)%</b>

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%
<b>Total Expenditures</b>	<b>12.35</b>	<b>5.98</b>	<b>6.37</b>	<b>51.5%</b>

*\*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
<b>Beginning Fund Balance - Audited</b>	<b>0.94</b>
Revenue	6.14
Expenditures	5.98
Estimated Current Year Surplus/(Shortfall)	0.16
<b>Subtotal Fund Balance</b>	<b>1.10</b>
<b>Obligations Against Ending Fund Balance</b>	
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
<b>Estimated Ending Available Fund Balance</b>	<b>(0.41)</b>

*\*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
<b>Subtotal</b>	<b>19.41</b>	<b>19.11</b>	<b>(0.30)</b>	<b>(1.5)%</b>
Transfers from Fund Balance	0.61	0.00	(0.61)	(100.0)%
<b>Grand Total</b>	<b>20.02</b>	<b>19.11</b>	<b>(0.91)</b>	<b>(4.5)%</b>

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%
<b>Total Expenditures</b>	<b>20.02</b>	<b>18.97</b>	<b>1.05</b>	<b>5.2%</b>

\*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
<b>Beginning Fund Balance - Audited</b>	<b>0.05</b>
Revenue	19.11
Expenditures	18.97
Estimated Current Year Surplus/(Shortfall)	0.14
<b>Subtotal Fund Balance</b>	<b>0.19</b>
<b>Obligations Against Ending Fund Balance</b>	
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
<b>Estimated Ending Available Fund Balance</b>	<b>(0.48)</b>



### 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
<b>Subtotal</b>	<b>53.81</b>	<b>63.98</b>	<b>10.17</b>	<b>18.8%</b>
Transfers from Fund Balance	77.10	0.00	(77.10)	(100.0)%
<b>Grand Total</b>	<b>130.91</b>	<b>63.98</b>	<b>(66.93)</b>	<b>(51.1)%</b>

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%
<b>Total Expenditures</b>	<b>130.89</b>	<b>73.94</b>	<b>56.95</b>	<b>43.5%</b>

*\*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
<b>Beginning Fund Balance - Audited</b>	<b>146.66</b>
Revenue	63.98
Expenditures	73.94
Estimated Current Year Surplus/(Shortfall)	<b>(9.96)</b>
<b>Subtotal Fund Balance</b>	<b>136.70</b>
<b>Obligations Against Ending Fund Balance</b>	
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
<b>Estimated Ending Available Fund Balance</b>	<b>44.91</b>

**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	<b>(0.01)</b>	<b>—%</b>
<b>Subtotal</b>	<b>4.56</b>	<b>4.55</b>	<b>(0.01)</b>	<b>(0.0)%</b>
Transfers from Fund Balance	0.07	0.07	<b>(0.07)</b>	<b>(100.0)%</b>
<b>Grand Total</b>	<b>4.64</b>	<b>4.55</b>	<b>(0.09)</b>	<b>(1.9)%</b>

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
<b>Total Expenditures</b>	<b>4.64</b>	<b>3.79</b>	<b>0.85</b>	<b>18.3%</b>

*\*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
<b>Beginning Fund Balance - Audited</b>	<b>0.22</b>
Revenue	4.55
Expenditures	3.79
Estimated Current Year Surplus/(Shortfall)	0.77
<b>Subtotal Fund Balance</b>	<b>0.99</b>
<b>Obligations Against Ending Fund Balance</b>	
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
<b>Estimated Ending Available Fund Balance</b>	<b>0.16</b>

## 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
<b>Subtotal</b>	<b>1.65</b>	<b>1.63</b>	<b>(0.02)</b>	<b>(1.2)%</b>
Transfers from Fund Balance	0.05	0.00	(0.05)	(100.0)%
<b>Grand Total</b>	<b>1.70</b>	<b>1.63</b>	<b>(0.07)</b>	<b>(3.8) %</b>

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%
<b>Total Expenditures</b>	<b>1.70</b>	<b>1.02</b>	<b>0.68</b>	<b>40.1%</b>

*\*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
<b>Beginning Fund Balance - Audited</b>	<b>(1.31)</b>
Revenue	1.63
Expenditures	1.02
Estimated Current Year Surplus/(Shortfall)	0.62
<b>Subtotal Fund Balance</b>	<b>(0.69)</b>
<b>Obligations Against Ending Fund Balance</b>	
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
<b>Estimated Ending Available Fund Balance</b>	<b>0.24</b>

**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	<b>(0.08)</b>	<b>(0.2)%</b>
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
<b>Subtotal</b>	<b>39.86</b>	<b>39.90</b>	<b>0.04</b>	<b>0.1%</b>
Transfers from Fund Balance	3.95	0.00	<b>(3.95)</b>	<b>(100.0)%</b>
<b>Grand Total</b>	<b>43.81</b>	<b>39.90</b>	<b>(3.91)</b>	<b>(8.9)%</b>

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%
<b>Total Expenditures</b>	<b>43.81</b>	<b>40.27</b>	<b>3.54</b>	<b>8.1%</b>

*\*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
<b>Beginning Fund Balance - Audited</b>	<b>2.83</b>
Revenue	39.90
Expenditures	40.27
Estimated Current Year Surplus/(Shortfall)	<b>(0.37)</b>
<b>Subtotal Fund Balance</b>	<b>2.46</b>
<b>Obligations Against Ending Fund Balance</b>	
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
<b>Estimated Ending Available Fund Balance</b>	<b>(3.35)</b>

### 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
<b>Grand Total</b>	<b>1.29</b>	<b>1.28</b>	<b>(0.01)</b>	<b>(1.06)%</b>

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%
<b>Total Expenditures</b>	<b>1.29</b>	<b>0.56</b>	<b>0.73</b>	<b>56.4%</b>

*\*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
<b>Beginning Fund Balance – Audited</b>	<b>(3.58)</b>
Revenue	1.28
Expenditures	0.56
Estimated Current Year Surplus/(Shortfall)	0.71
<b>Subtotal Fund Balance</b>	<b>(2.86)</b>
<b>Obligations Against Ending Fund Balance</b>	
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	
<b>Estimated Ending Available Fund Balance</b>	<b>(0.07)</b>

**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
<b>Subtotal</b>	<b>1.75</b>	<b>1.80</b>	<b>0.05</b>	<b>2.8%</b>
Transfers from Fund Balance	0.02	0.00	<b>(0.02)</b>	<b>(100.0%)</b>
<b>Grand Total</b>	<b>1.77</b>	<b>1.80</b>	<b>0.03</b>	<b>1.8%</b>

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%
<b>Total Expenditures</b>	<b>1.77</b>	<b>1.79</b>	<b>(0.02)</b>	<b>(1.1)%</b>

*\*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
<b>Beginning Fund Balance – Audited</b>	<b>(0.21)</b>
Revenue	1.80
Expenditures	1.79
<b>Estimated Current Year Surplus/(Shortfall)</b>	<b>0.01</b>
<b>Subtotal Fund Balance</b>	<b>(0.20)</b>
<b>Obligations Against Ending Fund Balance</b>	
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
<b>Estimated Ending Available Fund Balance</b>	<b>(0.35)</b>

### 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
<b>Subtotal</b>	<b>16.67</b>	<b>16.59</b>	<b>(0.08)</b>	<b>(0.5)%</b>
Transfers from Fund Balance	14.54	0.00	(14.54)	(100.0)%
<b>Grand Total</b>	<b>31.21</b>	<b>16.59</b>	<b>(14.62)</b>	<b>(46.8)%</b>

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%
<b>Total Expenditures</b>	<b>31.21</b>	<b>18.99</b>	<b>12.22</b>	<b>39.1%</b>

\*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)**

<b>INFORMATION TECHNOLOGY FUND (4600)</b>	<b>FY 2021-22 Year-End Estimate</b>
<b>Beginning Fund Balance – Audited</b>	<b>9.97</b>
Revenue	16.59
Expenditures	18.99
Estimated Current Year Surplus/(Shortfall)	<b>(2.40)</b>
<b>Subtotal Fund Balance</b>	<b>7.57</b>
<b>Obligations Against Ending Fund Balance</b>	
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
<b>Estimated Ending Available Fund Balance</b>	<b>0.87</b>

**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)**

<b>Revenue Category</b>	<b>FY 2021-22 Adjusted Budget</b>	<b>FY 2021-22 Q4 Unaudited Year End Totals</b>	<b>Year-End \$ Over/(Under) Adjusted Budget</b>	<b>Year-End % Over/(Under) Adjusted Budget</b>
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
<b>Grand Total</b>	<b>201.90</b>	<b>212.51</b>	<b>10.60</b>	<b>5.3%</b>

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%
<b>Total Expenditures</b>	<b>201.90</b>	<b>75.78</b>	<b>126.13</b>	<b>62.5%</b>

\*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
<b>Beginning Fund Balance - Audited</b>	<b>112.79</b>
Revenue	212.51
Expenditures	75.78
<b>Estimated Current Year Surplus/(Shortfall)</b>	<b>136.73</b>
<b>Subtotal Fund Balance</b>	<b>249.52</b>
<b>Obligations Against Ending Fund Balance</b>	
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
<b>Estimated Ending Available Fund Balance</b>	<b>123.39</b>

## 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 2<sup>nd</sup> 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
<b>Total</b>	<b>872.07</b>	<b>68.82</b>	<b>858.19</b>	<b>(13.88)</b>	<b>(1.6) %</b>

## 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
<b>FY 2022-23 Expenditures</b>	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	—	—
<b>FY 2022-23 GPF Expenditures Total</b>	<b>872.07</b>	<b>160.10</b>	<b>872.07</b>	<b>—</b>	<b>—</b>

## 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
<b>FY2022-23 Performance</b>	
Revenue	858.19
Expenditures	872.07
<b>FY 2022-23 Operating Surplus / Deficit</b>	<b>(13.88)</b>
<b>FY2022-23 Unaudited Ending Fund Balance Subtotal</b>	<b>(4.72)</b>
<b>Obligations Against Ending Fund Balance</b>	<b>5.09</b>
Adjustment for Reduced Revenue Projections Subject to Excess RETT	5.09
<b>Projected Unaudited Ending Fund Balance</b>	<b>0.37</b>

## 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 Tax<sup>1</sup>*). It is important to note that while these balances are designated each fiscal year, reserve appropriations adopted in subsequent fiscal years may include any prior year true-ups.

### Emergency Reserve

The City's GPF Emergency Reserve<sup>1</sup>, 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
<b>Total Reserves</b>	<b>82.13</b>

*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)**

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

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	—	— %
<b>Total Expenditures</b>	<b>8.08</b>	<b>8.08</b>	<b>—</b>	<b>— %</b>

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
<b>Beginning Fund Balance - Unaudited</b>	<b>9.33</b>
Revenue	8.08
Expenditures	8.08
Estimated Current Year Surplus/(Shortfall)	—
<b>Subtotal Fund Balance</b>	<b>9.33</b>
<b>Use of Fund Balance in FY 2022-23</b>	
Budgeted Transfer from Fund Balance	1.16
Budgeted Fund Balance Repayment	—
FY 2021-22 to FY 2022-23 Carryforward	7.48
<b>Estimated Ending Fund Balance</b>	<b>0.69</b>



### 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%
<b>Grand Total</b>	<b>63.90</b>	<b>63.90</b>	<b>0.00</b>	<b>0.0%</b>

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	—	—%
<b>Total Expenditures</b>	<b>63.90</b>	<b>63.90</b>	<b>—</b>	<b>—%</b>

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
<b>Beginning Fund Balance - Unaudited</b>	<b>(1.60)</b>
Revenue	63.90
Expenditures	63.90
Estimated Current Year Surplus/(Shortfall)	0.00
<b>Subtotal Fund Balance</b>	<b>(1.60)</b>
<b>Use of Fund Balance in FY 2022-23</b>	
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
<b>Estimated Ending Fund Balance</b>	<b>15.09</b>

### **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	—	—%
<b>Grand Total</b>	<b>6.49</b>	<b>6.49</b>	<b>—</b>	<b>—%</b>

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	—	— %
<b>Grand Total</b>	<b>6.49</b>	<b>6.49</b>	<b>—</b>	<b>— %</b>

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
<b>Beginning Fund Balance - Unaudited</b>	<b>3.63</b>
Revenue	6.49
Expenditures	6.49
Estimated Current Year Surplus/(Shortfall)	—
<b>Subtotal Fund Balance</b>	<b>3.63</b>
<b>Use of Fund Balance in FY 2022-23</b>	
Budgeted Transfer from Fund Balance	0.04
Budgeted Fund Balance Repayment	
FY 2021-22 to FY 2022-23 Carryforward	0.90
<b>Estimated Ending Fund Balance</b>	<b>2.68</b>

### **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%
<b>Subtotal</b>	<b>24.11</b>	<b>24.11</b>	<b>0.00</b>	<b>0.0%</b>
Transfers from Fund Balance	3.66	3.66	0.00	(100.0)%
<b>Grand Total</b>	<b>27.77</b>	<b>27.77</b>	<b>0.00</b>	<b>0.00%</b>

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	—	— %
<b>Grand Total</b>	<b>27.77</b>	<b>27.77</b>	<b>—</b>	<b>— %</b>

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
<b>Beginning Fund Balance - Unaudited</b>	<b>3.70</b>
Revenue	27.77
Expenditures	27.77
Estimated Current Year Surplus/(Shortfall)	—
<b>Subtotal Fund Balance</b>	<b>3.70</b>
<b>Use of Fund Balance in FY 2022-23</b>	
Budgeted Transfer from Fund Balance	3.66
Budgeted Fund Balance Repayment	0.08
FY 2021-22 to FY 2022-23 Carryforward	0.27
<b>Estimated Ending Fund Balance</b>	<b>(0.15)</b>

**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%
<b>Subtotal</b>	<b>10.94</b>	<b>10.94</b>	<b>0.00</b>	<b>0.0%</b>
Transfers from Fund Balance	0.02	0.02	0.00	0.0%
<b>Grand Total</b>	<b>10.96</b>	<b>10.96</b>	<b>0.00</b>	<b>0.0%</b>

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	—	—%
<b>Total Expenditures</b>	<b>10.96</b>	<b>10.96</b>	<b>—</b>	<b>—%</b>

**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
<b>Beginning Fund Balance - Unaudited</b>	<b>(3.37)</b>
Revenue	10.96
Expenditures	10.96
Estimated Current Year Surplus/(Shortfall)	—
<b>Subtotal Fund Balance</b>	<b>(3.37)</b>
<b>Use of Fund Balance in FY 2022-23</b>	
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
<b>Estimated Ending Fund Balance</b>	<b>(3.03)</b>

### 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	—	—%
<b>Grand Total</b>	<b>10.94</b>	<b>10.94</b>	<b>—</b>	<b>—%</b>

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	—	—%
<b>Grand Total</b>	<b>10.94</b>	<b>10.94</b>	<b>—</b>	<b>—%</b>

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
<b>Beginning Fund Balance - Unaudited</b>	<b>3.64</b>
Revenue	10.94
Expenditures	10.94
Estimated Current Year Surplus/(Shortfall)	0.00
<b>Subtotal Fund Balance</b>	<b>3.64</b>
<b>Use of Fund Balance in FY 2022-23</b>	
Budgeted Transfer from Fund Balance	
Budgeted Contribution to Fund Balance	0.05
FY 2021-22 to FY 2022-23 Carryforward	0.24
<b>Estimated Ending Fund Balance</b>	<b>3.45</b>

**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%
<b>Subtotal</b>	<b>16.53</b>	<b>16.53</b>	<b>0.00</b>	<b>0.0%</b>
Transfers from Fund Balance	8.42	8.42	0.00	0.0%
<b>Grand Total</b>	<b>24.95</b>	<b>24.95</b>	<b>0.00</b>	<b>0.0%</b>



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	—%
<b>Grand Total</b>	<b>24.95</b>	<b>24.95</b>	<b>—</b>	<b>—%</b>

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
<b>Beginning Fund Balance - Unaudited</b>	<b>50.28</b>
Revenue	24.95
Expenditures	24.95
Estimated Current Year Surplus/(Shortfall)	—
<b>Subtotal Fund Balance</b>	<b>50.28</b>
<b>Use of Fund Balance in FY 2022-23</b>	
Budgeted Transfer from Fund Balance	8.42
Budgeted Contribution to Fund Balance	—
FY 2021-22 to FY 2022-23 Carryforward	41.85
<b>Estimated Ending Fund Balance</b>	<b>—</b>

**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	—	—%
<b>Subtotal</b>	<b>33.24</b>	<b>33.24</b>	<b>—</b>	<b>—%</b>
Transfers from Fund Balance	19.80	19.80	—	—%
<b>Grand Total</b>	<b>53.04</b>	<b>53.04</b>	<b>—</b>	<b>—%</b>

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	—	—%
<b>Total Expenditures</b>	<b>53.04</b>	<b>53.04</b>	<b>—</b>	<b>—%</b>

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
<b>Beginning Fund Balance - Unaudited</b>	<b>40.06</b>
Revenue	53.04
Expenditures	53.04
Estimated Current Year Surplus/(Shortfall)	—
<b>Subtotal Fund Balance</b>	<b>40.06</b>
<b>Use of Fund Balance in FY 2022-23</b>	
Budgeted Transfer from Fund Balance	19.80
Budgeted Contribution to Fund Balance	0.26
FY 2021-22 to FY 2022-23 Carryforward	18.19
<b>Estimated Ending Fund Balance</b>	<b>2.33</b>

### 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	—	—	—	—%
<b>Grand Total</b>	<b>27.80</b>	<b>27.80</b>	<b>—</b>	<b>—%</b>

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	—	—
<b>Grand Total</b>	<b>27.80</b>	<b>27.80</b>	<b>—</b>	<b>—</b>

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
<b>Beginning Fund Balance - Unaudited</b>	<b>8.27</b>
Revenue	27.80
Expenditures	27.80
Estimated Current Year Surplus/(Shortfall)	0.00
<b>Subtotal Fund Balance</b>	<b>8.27</b>
<b>Use of Fund Balance in FY 2022-23</b>	
Budgeted Transfer from Fund Balance	5.21
Budgeted Fund Balance Repayment	0.04
FY 2021-22 to FY 2022-23 Carryforward	2.59
<b>Estimated Ending Fund Balance</b>	<b>0.51</b>

**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)%
<b>Grand Total</b>	<b>28.99</b>	<b>28.99</b>	<b>(0.53)</b>	<b>(1.8)%</b>

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	—	—%
<b>Total Expenditures</b>	<b>28.99</b>	<b>28.99</b>	<b>—</b>	<b>—%</b>

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
<b>Beginning Fund Balance - Unaudited</b>	<b>16.64</b>
Revenue	28.99
Expenditures	28.99
Estimated Current Year Surplus/(Shortfall)	—
<b>Subtotal Fund Balance</b>	<b>16.64</b>
<b>Use of Fund Balance in FY 2022-23</b>	
Budgeted Transfer from Fund Balance	
Budgeted Fund Balance Repayment	—
FY 2021-22 to FY 2022-23 Carryforward	15.41
<b>Estimated Ending Fund Balance</b>	<b>1.23</b>

**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	—	—%
<b>Grand Total</b>	<b>29.20</b>	<b>29.14</b>	<b>(0.06)</b>	<b>(0.2)%</b>

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	—	—%
<b>Grand Total</b>	<b>29.20</b>	<b>29.20</b>	<b>—</b>	<b>—%</b>

**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
<b>Beginning Fund Balance - Unaudited</b>	<b>7.61</b>
Revenue	29.14
Expenditures	29.20
Estimated Current Year Surplus/(Shortfall)	<b>(0.06)</b>
<b>Subtotal Fund Balance</b>	<b>7.55</b>
<b>Use of Fund Balance in FY 2022-23</b>	
Budgeted Transfer from Fund Balance	0.00
Budgeted Fund Balance Repayment	0.00
FY 2021-22 to FY 2022-23 Carryforward	7.30
<b>Estimated Ending Fund Balance</b>	<b>0.24</b>

#### 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	—	—%
<b>Grand Total</b>	<b>5.38</b>	<b>5.38</b>	<b>—</b>	<b>—%</b>



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	—	—%
<b>Total Expenditures</b>	<b>5.38</b>	<b>5.38</b>	<b>—</b>	<b>—%</b>

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
<b>Beginning Fund Balance - Unaudited</b>	1.10
Revenue	5.38
Expenditures	5.38
Estimated Current Year Surplus/(Shortfall)	—
<b>Subtotal Fund Balance</b>	1.10
<b>Use of Fund Balance in FY 2022-23</b>	
Budgeted Transfer from Fund Balance	
Budgeted Fund Balance Repayment	—
FY 2021-22 to FY 2022-23 Carryforward	1.51
<b>Estimated Ending Fund Balance</b>	<b>(0.41)</b>

### 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%
<b>Grand Total</b>	<b>19.44</b>	<b>19.44</b>	<b>0.00</b>	<b>0.0%</b>

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	—	—
<b>Total Expenditures</b>	<b>19.44</b>	<b>19.44</b>	<b>—</b>	<b>—</b>

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
<b>Beginning Fund Balance - Unaudited</b>	<b>0.19</b>
Revenue	19.44
Expenditures	19.44
Estimated Current Year Surplus/(Shortfall)	—
<b>Subtotal Fund Balance</b>	<b>0.19</b>
<b>Use of Fund Balance in FY 2022-23</b>	
Budgeted Transfer from Fund Balance	
Budgeted Fund Balance Repayment	0.01
FY 2021-22 to FY 2022-23 Carryforward	0.68
<b>Estimated Ending Fund Balance</b>	<b>(0.48)</b>

**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%
<b>Subtotal</b>	<b>52.24</b>	<b>52.24</b>	<b>0.00</b>	<b>0.0%</b>
Transfers from Fund Balance	39.97	39.97	0.00	0.0%
<b>Grand Total</b>	<b>92.21</b>	<b>92.21</b>	<b>0.00</b>	<b>0.0%</b>

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	—	—%
<b>Total Expenditures</b>	<b>92.21</b>	<b>92.21</b>	<b>—</b>	<b>—%</b>

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
<b>Beginning Fund Balance - Unaudited</b>	<b>136.70</b>
Revenue	92.21
Expenditures	92.21
Estimated Current Year Surplus/(Shortfall)	0.00
<b>Subtotal Fund Balance</b>	<b>136.70</b>
<b>Use of Fund Balance in FY 2022-23</b>	
Budgeted Transfer from Fund Balance	39.97
Budgeted Fund Balance Repayment	0.16
FY 2021-22 to FY 2022-23 Carryforward	51.99
<b>Estimated Ending Fund Balance</b>	<b>44.91</b>

### 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	—	—%
<b>Grand Total</b>	<b>6.54</b>	<b>6.54</b>	<b>—</b>	<b>—%</b>

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	—	—%
<b>Total Expenditures</b>	<b>6.54</b>	<b>6.54</b>	<b>—</b>	<b>—%</b>

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
<b>Beginning Fund Balance - Unaudited</b>	<b>0.99</b>
Revenue	6.54
Expenditures	6.54
Estimated Current Year Surplus/(Shortfall)	0.00
<b>Subtotal Fund Balance</b>	<b>0.99</b>
<b>Use of Fund Balance in FY 2022-23</b>	
Budgeted Transfer from Fund Balance	0.00
Budgeted Fund Balance Repayment	0.00
FY 2021-22 to FY 2022-23 Carryforward	0.82
<b>Estimated Ending Fund Balance</b>	<b>0.16</b>

### 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	—	— %
<b>Grand Total</b>	<b>2.32</b>	<b>2.32</b>	<b>—</b>	<b>— %</b>

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	—	— %
<b>Total Expenditures</b>	<b>2.32</b>	<b>2.32</b>	<b>—</b>	<b>— %</b>

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)**

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

**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)**

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



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	—	—%
<b>Grand Total</b>	<b>44.91</b>	<b>44.91</b>	<b>—</b>	<b>—%</b>

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
<b>Beginning Fund Balance - Unaudited</b>	<b>2.46</b>
Revenue	44.91
Expenditures	44.91
Estimated Current Year Surplus/(Shortfall)	—
<b>Subtotal Fund Balance</b>	<b>2.46</b>
<b>Use of Fund Balance in FY 2022-23</b>	
Budgeted Transfer from Fund Balance	2.49
Budgeted Fund Balance Repayment	0.11
FY 2021-22 to FY 2022-23 Carryforward	3.43
<b>Estimated Ending Fund Balance</b>	<b>(3.35)</b>

### 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	—	—%
<b>Grand Total</b>	<b>3.31</b>	<b>3.31</b>	<b>—</b>	<b>—%</b>

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	—	—%
<b>Total Expenditures</b>	<b>3.31</b>	<b>3.31</b>	<b>—</b>	<b>—%</b>

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
<b>Beginning Fund Balance - Unaudited</b>	<b>(2.86)</b>
Revenue	3.31
Expenditures	3.31
Estimated Current Year Surplus/(Shortfall)	—
<b>Subtotal Fund Balance</b>	<b>(2.86)</b>
<b>Use of Fund Balance in FY 2022-23</b>	
Budgeted Transfer from Fund Balance	
Budgeted Fund Balance Repayment	2.79
FY 2021-22 to FY 2022-23 Carryforward	
<b>Estimated Ending Fund Balance</b>	<b>(0.07)</b>

**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	—	—%
<b>Grand Total</b>	<b>2.29</b>	<b>2.29</b>	<b>—</b>	<b>—%</b>

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	—%
<b>Total Expenditures</b>	<b>2.29</b>	<b>2.29</b>	<b>—</b>	<b>—%</b>

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
<b>Beginning Fund Balance - Unaudited</b>	<b>(0.20)</b>
Revenue	2.29
Expenditures	2.29
Estimated Current Year Surplus/(Shortfall)	—
<b>Subtotal Fund Balance</b>	<b>(0.20)</b>
<b>Use of Fund Balance in FY 2022-23</b>	
Budgeted Transfer from Fund Balance	0.31
Budgeted Fund Balance Repayment	0.19
FY 2021-22 to FY 2022-23 Carryforward	0.03
<b>Estimated Ending Fund Balance</b>	<b>(0.35)</b>

### 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	—	—%
<b>Grand Total</b>	<b>21.18</b>	<b>21.18</b>	<b>—</b>	<b>—%</b>

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	—%
<b>Total Expenditures</b>	<b>21.18</b>	<b>21.18</b>	<b>—</b>	<b>—%</b>

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)**

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

**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)**

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

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)**

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

\*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)**

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

## 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**

**TABLE OF CONTENTS**

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**

<b>General Purpose Fund Revenue Category</b>	<b>FY21-22 Year-End Actuals</b>	<b>FY22-23 Forecast</b>	<b>FY23-24 Forecast</b>	<b>FY24-25 Forecast</b>
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
<b>TOTAL</b>	<b>721.16</b>	<b>781.89</b>	<b>750.60</b>	<b>766.95</b>

**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
<b>TOTAL</b>	<b>1,514.39</b>	<b>1,326.67</b>	<b>1,472.03</b>	<b>1,497.28</b>

**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**

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

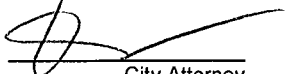
Fund Description	FY2023-24 Preliminary Baseline Revenue	FY2023-24 Preliminary Baseline Expenditure	FY 2023-24 Surplus / (Deficit)	FY 2024-25 Baseline Revenue	FY 2024-25 Baseline Expenditures	FY 2024-25 Surplus / (Deficit)	2-Year Total Surplus / (Deficit)
2611 - HUD-CDBG (ARRA)	—	—	—	—	—	—	—
2826 - Mortgage 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	<b>0.45</b>
2992 - Parks and Recreation Grants	0.46	—	0.46	0.46	—	0.46	<b>0.93</b>
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	<b>30.23</b>
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	<b>0.58</b>
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	<b>0.66</b>
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	<b>1.52</b>
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	<b>4.49</b>
5012 - JPFA Admin Building: Series 19	0.31	—	0.31	0.31	—	0.31	<b>0.61</b>

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:**

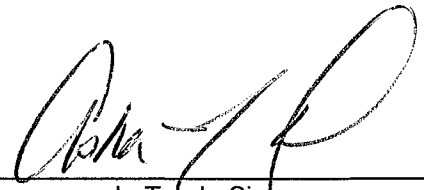
AYES- BROOKS, CAMPBELL WASHINGTON, GALLO, GIBSON MCELHANEY, GUILLEN, KALB, KAPLAN, ~~ANDERSON~~ -7

NOES-

ABSENT-

ABSTENTION-

Excused- Reid

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

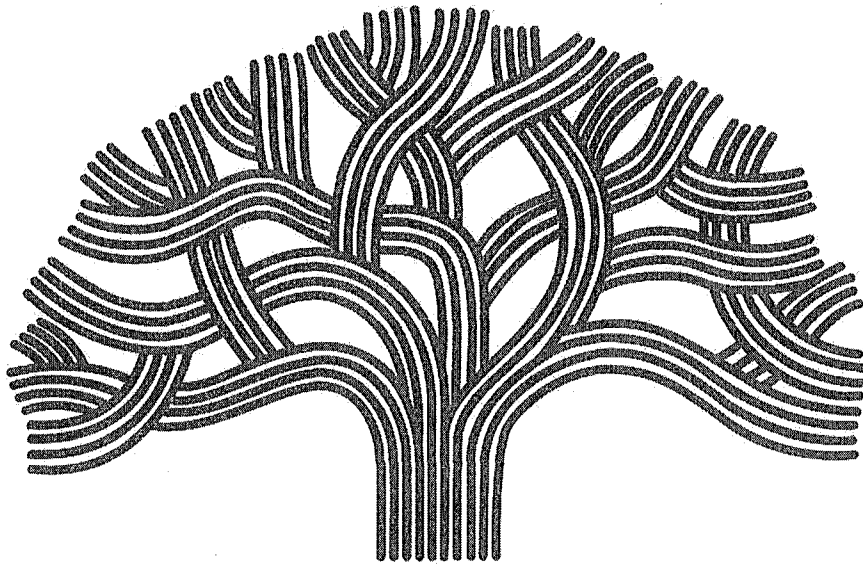
Introduction Date

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 1<sup>st</sup> of each year and end on June 30<sup>th</sup> of the subsequent year. The City shall adopt a two-year biennial policy budget by June 30<sup>th</sup> of odd-numbered calendar years. The City shall amend its biennial policy budget (midcycle) by June 30<sup>th</sup> 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 &amp; 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 5<sup>th</sup> 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 5<sup>th</sup>.

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 30<sup>th</sup> 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

<b>Fund - Fund Desc</b>	<b>Encumbrance Carryforward</b>	<b>Project Carryforward</b>	<b>Total Carryforward</b>
<b>6613 - JPFA Lease Revenue Refunding Bonds, Series 2018</b>	-	50	50
<b>7100 - Police and Fire Retirement System</b>	16,700	(58)	16,641
<b>7130 - Employee Deferred Compensation</b>	3,067	-	3,067
<b>7420 - State Asset Trust</b>	-	91,525	91,525
<b>7440 - Unclaimed Cash</b>	(33,586)	(72,348)	(105,934)
<b>7540 - Oakland Public Library Trust</b>	93,963	504,538	598,501
<b>7640 - Oakland Public Museum Trust</b>	-	716,570	716,570
<b>7690 - Kerrison Trust for Police Enhancement</b>	-	733	733
<b>7760 - Grant Clearing</b>	980,132	-	980,132
<b>7780 - Oakland Redevelopment Agency Projects (ORA)</b>	-	153,351	153,351
<b>7901 - Oakland Senior Center: Downtown</b>	0	-	0
<b>7902 - Oakland Senior Center: North</b>	-	10,667	10,667
<b>7903 - Oakland Senior Center: West</b>	-	6,802	6,802
<b>7904 - Oakland Senior Center: East</b>	274	11,595	11,869
<b>7999 - Miscellaneous Trusts</b>	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
<b>1010 - General Fund: General Purpose</b>	<b>11,778,556</b>	<b>30,183,451</b>	<b>41,962,007</b>
<b>Capital Improvement Projects</b>	<b>446,224</b>	<b>836,237</b>	<b>1,282,460</b>
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
<b>City Administrator</b>	<b>213,749</b>	<b>1,217,095</b>	<b>1,430,844</b>
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
<b>City Attorney</b>	<b>29,705</b>	<b>-</b>	<b>29,705</b>
1000004 - DP040 Administrative Project	29,705	-	29,705
<b>City Auditor</b>	<b>176</b>	<b>-</b>	<b>176</b>
1000006 - DP070 Administrative Project	176	-	176
<b>City Clerk</b>	<b>19,150</b>	<b>1,133,122</b>	<b>1,152,272</b>
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
<b>City Council</b>	<b>529</b>	<b>100,000</b>	<b>100,529</b>
1000022 - DPCC0 Administrative Project	529	-	529
1005065 - COUNCIL RESTRICTED BUDGET	0	-	0
1006090 - BALLOT MEASURE ANALYSIS	-	100,000	100,000
<b>Department of Transportation</b>	<b>358,375</b>	<b>928,055</b>	<b>1,286,430</b>
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
<b>Department of Violence Prevention</b>	<b>1,293,808</b>	<b>3,548,831</b>	<b>4,842,638</b>
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
<b>Department of Workplace and Employment Standard</b>	<b>116,515</b>	<b>250,000</b>	<b>366,515</b>
1000123 - MEASURE FF EDUCATION	115,636	250,000	365,636
1005377 - DP670 Administrative Project	878	-	878
<b>Economic and Workforce Development Department</b>	<b>55,752</b>	<b>4,100,595</b>	<b>4,156,347</b>
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
<b>Finance Department</b>	<b>681,378</b>	<b>578,700</b>	<b>1,260,078</b>
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
<b>Fire Department</b>	<b>2,471,644</b>	<b>5,396,415</b>	<b>7,868,059</b>
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
<b>Housing and Community Development Department</b>	<b>-</b>	<b>45</b>	<b>45</b>
1006041 - City Council Community Grants	-	45	45
<b>Human Resources Management Department</b>	<b>24,764</b>	<b>5,000</b>	<b>29,764</b>
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
<b>Human Services Department</b>	<b>1,277,216</b>	<b>(1,802,975)</b>	<b>(525,760)</b>
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
<b>Information Technology Department</b>	<b>359,353</b>	<b>211,443</b>	<b>570,796</b>
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
<b>Mayor</b>	<b>14,481</b>	<b>-</b>	<b>14,481</b>
1000001 - DP010 Administrative Project	14,481	-	14,481
<b>Non Departmental and Port</b>	<b>12,619</b>	<b>6,719,033</b>	<b>6,731,653</b>
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
<b>Oakland Animal Services</b>	<b>48,068</b>	<b>70,000</b>	<b>118,068</b>
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
<b>Oakland Parks and Recreation Department</b>	<b>177,264</b>	<b>25,168</b>	<b>202,432</b>
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
<b>Oakland Public Library Department</b>	<b>2,089</b>	<b>-</b>	<b>2,089</b>
1000013 - DP610 Administrative Project	2,089	-	2,089
<b>Oakland Public Works Department</b>	<b>831,852</b>	<b>1,624,215</b>	<b>2,456,067</b>
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
<b>Police Commission</b>	<b>7,651</b>	<b>-</b>	<b>7,651</b>
1003737 - DP660 Administrative Project	7,651	-	7,651
<b>Police Department</b>	<b>3,334,741</b>	<b>4,945,923</b>	<b>8,280,664</b>



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
<b>Public Ethics Commission</b>	<b>962</b>	<b>142,414</b>	<b>143,376</b>
1000015 - DP650 Administrative Project	962	-	962
1000466 - PUBLIC CAMPAIGN FINANCING	-	142,414	142,414
<b>Race and Equity Department</b>	<b>492</b>	<b>154,137</b>	<b>154,630</b>
1000014 - DP640 Administrative Project	491	115,494	115,985
1000124 - RACE & EQUITY-FY15-17	1	38,643	38,644
<b>1030 - Measure HH (SSBDT)</b>	<b>1,918,396</b>	<b>5,564,029</b>	<b>7,482,426</b>
<b>Capital Improvement Projects</b>	<b>194,794</b>	<b>2,321,087</b>	<b>2,515,881</b>
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
<b>City Administrator</b>	<b>-</b>	<b>111,207</b>	<b>111,207</b>
1003817 - MSR HH-HEALTHY KIDS PRGM	-	111,207	111,207
<b>Department of Transportation</b>	<b>-</b>	<b>(611)</b>	<b>(611)</b>
1004841 - JACK LONDON AQUATIC CTR	-	(611)	(611)

By Fund, Department and Project	Encumbrance Carryforward	Project Carryforward	Total Carryforward
<b>Economic and Workforce Development Department</b>	-	46,831	46,831
1003817 - MSR HH-HEALTHY KIDS PRGM	-	46,831	46,831
<b>Finance Department</b>	720	-	720
1003817 - MSR HH-HEALTHY KIDS PRGM	720	-	720
<b>Human Services Department</b>	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
<b>Oakland Parks and Recreation Department</b>	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
<b>Oakland Public Library Department</b>	1,332	116,975	118,307
1003817 - MSR HH-HEALTHY KIDS PRGM	1,332	116,975	118,307
<b>Oakland Public Works Department</b>	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
<b>1100 - Self Insurance Liability</b>	(0)	574,103	574,103
<b>City Attorney</b>	-	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
<b>Human Resources Management Department</b>	(0)	-	(0)
1000005 - DP050 Administrative Project	(0)	-	(0)
<b>1150 - Worker's Compensation Insurance Claims</b>	74,698	-	74,698
<b>Human Resources Management Department</b>	50,637	-	50,637
1000005 - DP050 Administrative Project	50,637	-	50,637
<b>Non Departmental and Port</b>	24,061	-	24,061
1000021 - DP900 Administrative Project	24,061	-	24,061
<b>1610 - Successor Redevelopment Agency Reimbursement Fund</b>	24,912	-	24,912
<b>Economic and Workforce Development Department</b>	2,551	-	2,551
1000117 - SUCCESSOR AGENCY PROJECT	2,551	-	2,551
<b>Finance Department</b>	22,362	-	22,362
1000116 - SUCCESSOR AGENCY ADMIN ALLOW	22,362	-	22,362
<b>1700 - Mandatory Refuse Program</b>	(1,324)	-	(1,324)
<b>Finance Department</b>	(1,324)	-	(1,324)
1000007 - DP080 Administrative Project	(1,324)	-	(1,324)
<b>1710 - Recycling Program</b>	473,687	430,745	904,431
<b>Economic and Workforce Development Department</b>	79	-	79
1000019 - DP850 Administrative Project	79	-	79
<b>Oakland Public Works Department</b>	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
<b>1720 - Comprehensive Clean-up</b>	<b>270,458</b>	<b>-</b>	<b>270,458</b>
<b>Fire Department</b>	<b>16,052</b>	<b>-</b>	<b>16,052</b>
1001175 - HOUSEHD HAZ WASTE P40200	16,052	-	16,052
<b>Human Services Department</b>	<b>2</b>	<b>-</b>	<b>2</b>
1004120 - PW ENCAMPMENT ABATEMENT2	2	-	2
<b>Oakland Public Works Department</b>	<b>254,405</b>	<b>-</b>	<b>254,405</b>
1000010 - DP300 Administrative Project	254,405	-	254,405
1005783 - BULKY BLOCK PARTY	0	-	0
<b>1750 - Multipurpose Reserve*</b>	<b>669,283</b>	<b>673,683</b>	<b>1,342,966</b>
<b>Capital Improvement Projects</b>	<b>14,557</b>	<b>-</b>	<b>14,557</b>
1004832 - SCOOTER SHARE PROGRAM	14,557	-	14,557
<b>Department of Transportation</b>	<b>404,538</b>	<b>673,683</b>	<b>1,078,221</b>
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
<b>Finance Department</b>	<b>250,189</b>	<b>-</b>	<b>250,189</b>
1000007 - DP080 Administrative Project	250,189	-	250,189
<b>1760 - Telecommunications Reserve</b>	<b>(18,069)</b>	<b>-</b>	<b>(18,069)</b>
<b>City Clerk</b>	<b>(18,069)</b>	<b>-</b>	<b>(18,069)</b>
1000003 - DP030 Administrative Project	(18,167)	-	(18,167)
1000128 - KTOP PRODUCTIONS	98	-	98
<b>1770 - Telecommunications Land Use</b>	<b>2,067</b>	<b>-</b>	<b>2,067</b>
<b>Economic and Workforce Development Department</b>	<b>2,067</b>	<b>-</b>	<b>2,067</b>
1000019 - DP850 Administrative Project	2,067	-	2,067
<b>1780 - Kid's First Oakland Children's Fund</b>	<b>5,163,774</b>	<b>2,669,126</b>	<b>7,832,901</b>
<b>Human Services Department</b>	<b>5,139,161</b>	<b>2,447,208</b>	<b>7,586,369</b>
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)
<b>Oakland Parks and Recreation Department</b>	<b>24,613</b>	<b>221,919</b>	<b>246,532</b>
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
<b>1820 - OPRCA Self Sustaining Revolving Fund</b>	<b>235,090</b>	-	<b>235,090</b>
<b>Oakland Parks and Recreation Department</b>	<b>235,090</b>	-	<b>235,090</b>
1000012 - DP5000 Administrative Project	234,331	-	234,331
1001188 - CENTRAL RESRVATION SET-UP FEE	759	-	759
<b>1830 - Central District Project Area Loans</b>	-	<b>1,419,941</b>	<b>1,419,941</b>
<b>Housing and Community Development Department</b>	-	<b>1,419,941</b>	<b>1,419,941</b>
1001241 - BWAY COR REV LOAN 1830-P177010	-	1,419,941	1,419,941
<b>1870 - Affordable Housing Trust Fund</b>	<b>756,601</b>	<b>41,098,168</b>	<b>41,854,769</b>
<b>Housing and Community Development Department</b>	<b>714,814</b>	<b>40,944,696</b>	<b>41,659,510</b>
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
<b>Human Services Department</b>	-	<b>420</b>	<b>420</b>
1003810 - GPF HEALTH N SFTY HMLSS ENCMPT	-	420	420
<b>Planning and Building Department</b>	<b>41,788</b>	<b>153,052</b>	<b>194,839</b>
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
<b>1880 - Low Mod Operations</b>	-	<b>133,795</b>	<b>133,795</b>
<b>Housing and Community Development Department</b>	-	<b>133,795</b>	<b>133,795</b>
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
<b>1882 - Multi Service Center/Rent</b>	<b>30,210</b>	-	<b>30,210</b>
<b>Human Services Department</b>	<b>30,210</b>	-	<b>30,210</b>
1000541 - TOURAINE HOTEL HENRY	30,210	-	30,210
<b>1883 - 2000 Subordinated Housing Set-aside</b>	-	<b>36,664</b>	<b>36,664</b>
<b>Housing and Community Development Department</b>	-	<b>36,664</b>	<b>36,664</b>
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
<b>1884 - 2006 Housing Bond Proceeds</b>	-	<b>1,179,556</b>	<b>1,179,556</b>
<b>Housing and Community Development Department</b>	-	<b>1,179,556</b>	<b>1,179,556</b>
1000937 - CALIFORNIA HOTEL	-	1,179,556	1,179,556
<b>1885 - 2011A-T Subordinated Housing</b>	-	<b>5,710,817</b>	<b>5,710,817</b>
<b>Housing and Community Development Department</b>	-	<b>5,710,817</b>	<b>5,710,817</b>
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
<b>2063 - FEMA Declarations</b>	<b>0</b>	<b>(720,161)</b>	<b>(720,161)</b>
<b>Fire Department</b>	<b>0</b>	<b>(720,161)</b>	<b>(720,161)</b>
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)
<b>2071 - CARES Act Relief Fund</b>	<b>(3,503)</b>	<b>3,969,842</b>	<b>3,966,339</b>
<b>Economic and Workforce Development Department</b>	<b>0</b>	<b>-</b>	<b>0</b>
1005392 - CARES Anti Displacement	0	-	0
<b>Housing and Community Development Department</b>	<b>(3,702)</b>	<b>3,969,842</b>	<b>3,966,140</b>
1005684 - BACS SCATTERED SITES	-	967,790	967,790
1005781 - ERA Program	3	-	3
1006076 - ERAP II	(3,705)	3,002,052	2,998,347
<b>Information Technology Department</b>	<b>199</b>	<b>-</b>	<b>199</b>
1005398 - CARES Broadband/Digital	199	-	199
<b>2072 - American Rescue Plan Act</b>	<b>-</b>	<b>490,305</b>	<b>490,305</b>
<b>Housing and Community Development Department</b>	<b>-</b>	<b>490,305</b>	<b>490,305</b>
1006120 - CA ERAP-SRA2	-	490,305	490,305
<b>2102 - Department of Agriculture</b>	<b>293,068</b>	<b>-</b>	<b>293,068</b>
<b>Human Services Department</b>	<b>293,068</b>	<b>-</b>	<b>293,068</b>
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
<b>2103 - HUD-ESG/SHP/HOPWA</b>	<b>13,413,041</b>	<b>2,699,233</b>	<b>16,112,274</b>
<b>Human Services Department</b>	<b>13,413,041</b>	<b>2,699,233</b>	<b>16,112,274</b>
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
<b>2104 - Department of Commerce</b>	-	<b>193,830</b>	<b>193,830</b>
<b>Housing and Community Development Department</b>	-	<b>193,830</b>	<b>193,830</b>
1006394 - EDA REVOLVING LOAN FUND 2104	-	193,830	193,830
<b>2108 - HUD-CDBG</b>	<b>698,627</b>	<b>6,322,026</b>	<b>7,020,653</b>
<b>Capital Improvement Projects</b>	<b>350,000</b>	<b>90,586</b>	<b>440,586</b>
1005807 - CDBG CHS HRMSC CIP FY2021	350,000	-	350,000
1005895 - 2108 CDBG CCE COMM PROP ACQUI	-	90,586	90,586
<b>City Attorney</b>	-	<b>(31,673)</b>	<b>(31,673)</b>
1001418 - DHCD ADMINISTRAT G05650	-	(22,761)	(22,761)
1005938 - CDBG General Admin_FY22	-	(8,911)	(8,911)
<b>Economic and Workforce Development Department</b>	-	<b>234,029</b>	<b>234,029</b>
1001417 - BUSINESS DEVE G01900	-	86,354	86,354
1006086 - EWD CDBG Delivery	-	147,675	147,675
<b>Finance Department</b>	-	<b>122,838</b>	<b>122,838</b>
1001418 - DHCD ADMINISTRAT G05650	-	122,838	122,838
<b>Housing and Community Development Department</b>	<b>12,814</b>	<b>5,854,188</b>	<b>5,867,002</b>
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
<b>Human Services Department</b>	<b>121,419</b>	<b>7,721</b>	<b>129,140</b>
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
<b>Oakland Parks and Recreation Department</b>	-	<b>50</b>	<b>50</b>
1001660 - STRIDE PROGRAM	-	50	50
<b>Oakland Public Works Department</b>	<b>214,393</b>	<b>64,400</b>	<b>278,793</b>
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
<b>Planning and Building Department</b>	-	<b>(20,113)</b>	<b>(20,113)</b>
1001024 - BLIGHT ABATEMENT PROGRAM	-	(20,113)	(20,113)
<b>2109 - HUD-Home</b>	-	<b>21,793,094</b>	<b>21,793,094</b>
<b>Housing and Community Development Department</b>	-	<b>21,793,094</b>	<b>21,793,094</b>
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
<b>2112 - Department of Justice</b>	<b>883,752</b>	<b>1,230,643</b>	<b>2,114,395</b>
<b>Department of Violence Prevention</b>	<b>25</b>	<b>330,268</b>	<b>330,293</b>
1005116 - HSD- OJJDP-2nd Chance Act	25	31,618	31,643
1005974 - CORONAVIRUS EMERGENCY FUNDING	-	298,650	298,650
<b>Police Department</b>	<b>883,727</b>	<b>900,375</b>	<b>1,784,102</b>
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
<b>2113 - Department of Justice - COPS Hiring</b>	-	<b>(963,191)</b>	<b>(963,191)</b>
<b>Police Department</b>	-	<b>(963,191)</b>	<b>(963,191)</b>
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
<b>2116 - Department of Transportation</b>	<b>7,074,279</b>	<b>10,690,838</b>	<b>17,765,116</b>
<b>Capital Improvement Projects</b>	<b>7,074,279</b>	<b>9,638,248</b>	<b>16,712,527</b>
1000634 - LAUREL ACCESS MILLS-LAMMPS B&P LS&R	-	(0)	(0)
1000820 - BR RETROFIT-LEIMERT	0	-	0
1000967 - ADELIN 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
<b>Department of Transportation</b>	<b>(0)</b>	<b>1,208,732</b>	<b>1,208,732</b>
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)
<b>Oakland Public Works Department</b>	<b>-</b>	<b>(156,143)</b>	<b>(156,143)</b>
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)
<b>2120 - Federal Action Agency</b>	<b>11</b>	<b>271,474</b>	<b>271,485</b>
<b>Human Services Department</b>	<b>11</b>	<b>271,474</b>	<b>271,485</b>
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
<b>2123 - US Dept of Homeland Security</b>	<b>299,929</b>	<b>5,704,008</b>	<b>6,003,936</b>
<b>Fire Department</b>	<b>37,429</b>	<b>5,704,008</b>	<b>5,741,436</b>
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
<b>Police Department</b>	<b>262,500</b>	<b>0</b>	<b>262,500</b>
1005177 - 2019 PORT SECURITY GRANT	262,500	0	262,500
<b>2124 - Federal Emergency Management Agency (FEMA)</b>	<b>1,168,022</b>	<b>4,080,723</b>	<b>5,248,745</b>
<b>Fire Department</b>	<b>833,717</b>	<b>2,307,717</b>	<b>3,141,434</b>
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
<b>Housing and Community Development Department</b>	<b>9,326</b>	<b>1,772,986</b>	<b>1,782,311</b>
1001531 - FEMA SF SEISMIC RETROFIT	-	1,306,418	1,306,418
1001678 - FEMA SOFTSTORY RETROFIT	9,326	466,567	475,893
<b>Police Department</b>	<b>324,980</b>	<b>20</b>	<b>325,000</b>
1005741 - 2020 PORT SECURITY GRANT	324,980	20	325,000
<b>2125 - Environmental Protection Agency</b>	<b>-</b>	<b>1,484,568</b>	<b>1,484,568</b>
<b>Capital Improvement Projects</b>	<b>-</b>	<b>1,494,523</b>	<b>1,494,523</b>
1005340 - COURTLAND CREEK RESTORATION	-	1,494,523	1,494,523
<b>Oakland Public Works Department</b>	<b>-</b>	<b>(9,955)</b>	<b>(9,955)</b>
1005340 - COURTLAND CREEK RESTORATION	-	(9,955)	(9,955)
<b>2128 - Department of Health and Human Services</b>	<b>1,770,280</b>	<b>8,090,179</b>	<b>9,860,458</b>
<b>Fire Department</b>	<b>-</b>	<b>14,076</b>	<b>14,076</b>
1000577 - FY13-14 MRC G375830	-	7,503	7,503
1001479 - FY 09-10 MRC G375820	-	6,573	6,573
<b>Human Services Department</b>	<b>1,770,280</b>	<b>8,076,103</b>	<b>9,846,383</b>
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
<b>2129 - Trade Corridor Improvement Fund (TCIF) State Grant</b>	-	<b>1,226,943</b>	<b>1,226,943</b>
<b>Capital Improvement Projects</b>	-	<b>1,760,301</b>	<b>1,760,301</b>
1001336 - TCIF OHIT 2129-C470010	-	1,760,301	1,760,301
<b>Economic and Workforce Development Department</b>	-	<b>(470,985)</b>	<b>(470,985)</b>
1001336 - TCIF OHIT 2129-C470010	-	(470,985)	(470,985)
<b>Oakland Public Works Department</b>	-	<b>(62,374)</b>	<b>(62,374)</b>
1001336 - TCIF OHIT 2129-C470010	-	(62,374)	(62,374)
<b>2134 - California Parks and Recreation</b>	<b>322,304</b>	<b>4,424,848</b>	<b>4,747,152</b>
<b>Capital Improvement Projects</b>	<b>322,304</b>	<b>3,909,729</b>	<b>4,232,033</b>
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
<b>Oakland Public Works Department</b>	-	<b>515,118</b>	<b>515,118</b>
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
<b>2138 - California Department of Education</b>	<b>4,268</b>	-	<b>4,268</b>
<b>Human Services Department</b>	<b>4,268</b>	-	<b>4,268</b>
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
<b>2139 - California Department of Conservation</b>	<b>16,387</b>	<b>17,767,149</b>	<b>17,783,536</b>
<b>Capital Improvement Projects</b>	<b>5,500</b>	<b>346,400</b>	<b>351,900</b>
1005782 - MLK LIBRARY BIKE WORKSHOP	5,500	346,400	351,900
<b>City Administrator</b>	<b>959</b>	<b>7,848,753</b>	<b>7,849,712</b>
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
<b>Department of Transportation</b>	-	<b>216,328</b>	<b>216,328</b>
1005787 - TCC 95th Ave & Int'l Connect	-	216,328	216,328
<b>Economic and Workforce Development Department</b>	<b>3,000</b>	<b>1,376,250</b>	<b>1,379,250</b>
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
<b>Housing and Community Development Department</b>	-	<b>7,215,595</b>	<b>7,215,595</b>
1004668 - 95TH AND INTERNATIONAL	-	7,215,595	7,215,595
<b>Oakland Public Works Department</b>	<b>3,732</b>	<b>763,822</b>	<b>767,554</b>
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
<b>Planning and Building Department</b>	<b>3,196</b>	-	<b>3,196</b>
1004340 - East Oak Nbrhd Initiative	3,196	-	3,196
<b>2140 - California Department of Transportation</b>	<b>584,181</b>	<b>8,889,021</b>	<b>9,473,202</b>
<b>Capital Improvement Projects</b>	<b>584,181</b>	<b>7,541,382</b>	<b>8,125,563</b>
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
<b>Department of Transportation</b>	-	<b>897,445</b>	<b>897,445</b>
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)
<b>Oakland Public Works Department</b>	-	<b>450,193</b>	<b>450,193</b>
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)
<b>2144 - California Housing and Community Development</b>	<b>77,458</b>	<b>5,745,811</b>	<b>5,823,269</b>
<b>Capital Improvement Projects</b>	<b>77,365</b>	<b>130,512</b>	<b>207,877</b>
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
<b>Department of Transportation</b>	-	<b>1,407</b>	<b>1,407</b>
1001075 - PRP 1-C INFRT INF 2144-C464560	-	1,407	1,407
<b>Economic and Workforce Development Department</b>	-	<b>87,074</b>	<b>87,074</b>
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
<b>Housing and Community Development Department</b>	-	<b>5,515,051</b>	<b>5,515,051</b>
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
<b>Oakland Public Works Department</b>	<b>93</b>	<b>11,767</b>	<b>11,860</b>
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)
<b>2146 - California State Emergency Services</b>	-	<b>81,273</b>	<b>81,273</b>
<b>Capital Improvement Projects</b>	-	<b>92,816</b>	<b>92,816</b>
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)
<b>Department of Transportation</b>	-	<b>35,297</b>	<b>35,297</b>
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)
<b>Oakland Public Works Department</b>	-	<b>(46,840)</b>	<b>(46,840)</b>
1003760 - FEMA 4308 - CW SEWER & SIDEWA	-	(46,840)	(46,840)
<b>2148 - California Library Services</b>	<b>323,367</b>	<b>18,700</b>	<b>342,067</b>
<b>Oakland Public Library Department</b>	<b>323,367</b>	<b>18,700</b>	<b>342,067</b>

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
<b>2150 - California Department of Fish and Games</b>	<b>-</b>	<b>211,390</b>	<b>211,390</b>
<b>Fire Department</b>	<b>-</b>	<b>211,390</b>	<b>211,390</b>
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
<b>2152 - California Board of Corrections</b>	<b>1,745,748</b>	<b>576,943</b>	<b>2,322,691</b>
<b>Department of Violence Prevention</b>	<b>1,740,186</b>	<b>671,028</b>	<b>2,411,213</b>
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
<b>Human Services Department</b>	<b>-</b>	<b>(36,491)</b>	<b>(36,491)</b>
1005675 - CDCR GSW 21-22	-	(36,491)	(36,491)
<b>Police Department</b>	<b>5,562</b>	<b>(57,595)</b>	<b>(52,032)</b>
1001143 - HSD-BSCC RECIDIVISM	620	-	620
1003249 - POLICE CADET PIPELINE PROJECT	4,942	(57,595)	(52,652)
<b>2154 - California Integrated Waste Management Board</b>	<b>1,716</b>	<b>1,346</b>	<b>3,062</b>
<b>Oakland Public Works Department</b>	<b>1,716</b>	<b>1,346</b>	<b>3,062</b>
1001040 - OPP6 USED OIL RECYCLING	1,716	1,346	3,062
<b>2158 - 5th Year State COPS Grant, AB 1913, Statutes of 2000</b>	<b>170,023</b>	<b>108,287</b>	<b>278,310</b>
<b>City Administrator</b>	<b>1,497</b>	<b>28,519</b>	<b>30,016</b>
1003972 - STATE COPS XX	1,497	28,519	30,016
<b>Police Department</b>	<b>168,526</b>	<b>79,768</b>	<b>248,294</b>
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
<b>2159 - State of California Other</b>	<b>4,845,167</b>	<b>50,049,706</b>	<b>54,894,873</b>
<b>Capital Improvement Projects</b>	<b>524,090</b>	<b>9,967,689</b>	<b>10,491,779</b>
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
<b>City Administrator</b>	<b>21,941</b>	<b>14,245</b>	<b>36,186</b>
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
<b>Department of Transportation</b>	<b>909,150</b>	<b>6,190,584</b>	<b>7,099,734</b>

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
<b>Economic and Workforce Development Department</b>	<b>35,864</b>	<b>1,184,683</b>	<b>1,220,547</b>
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)
<b>Finance Department</b>	<b>781</b>	<b>(69)</b>	<b>713</b>
1005365 - PSPS 2019	781	(69)	713
<b>Fire Department</b>	<b>151,808</b>	<b>5,176,750</b>	<b>5,328,559</b>
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
<b>Housing and Community Development Department</b>	<b>-</b>	<b>14,859,475</b>	<b>14,859,475</b>
1005041 - CLIFTON HALL ACQUISITION	-	29,375	29,375
1006505 - PIEDMONT PLACE	-	14,830,100	14,830,100
<b>Human Services Department</b>	<b>2,825,007</b>	<b>10,699,011</b>	<b>13,524,018</b>
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
<b>Oakland Public Works Department</b>	<b>156,602</b>	<b>719,028</b>	<b>875,629</b>
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
<b>Police Department</b>	<b>219,924</b>	<b>1,238,308</b>	<b>1,458,232</b>
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
<b>2160 - County of Alameda: Grants</b>	<b>110,857</b>	<b>1,392,708</b>	<b>1,503,565</b>
<b>Department of Transportation</b>	<b>-</b>	<b>28,471</b>	<b>28,471</b>
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
<b>Fire Department</b>	<b>0</b>	<b>1,376,590</b>	<b>1,376,590</b>
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
<b>Human Services Department</b>	<b>110,857</b>	-	<b>110,857</b>
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
<b>Police Department</b>	-	<b>(12,353)</b>	<b>(12,353)</b>
1004776 - FY18-20 ACTIVE OAKLAND	-	(10,419)	(10,419)
1006134 - ACTIVE AND SAFE OAKLAND	-	(1,934)	(1,934)
<b>2162 - Metro Transportation Com: TDA</b>	<b>41,252</b>	<b>1,029,311</b>	<b>1,070,563</b>
<b>Capital Improvement Projects</b>	<b>41,252</b>	<b>537,689</b>	<b>578,941</b>
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
<b>Department of Transportation</b>	-	<b>481,728</b>	<b>481,728</b>
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
<b>Oakland Public Works Department</b>	-	<b>9,895</b>	<b>9,895</b>
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)
<b>2163 - Metro Transportation Com: Program Grant</b>	<b>(94,497)</b>	<b>94,495</b>	<b>(1)</b>
<b>Capital Improvement Projects</b>	<b>(94,497)</b>	<b>65,701</b>	<b>(28,795)</b>
1000653 - SAFE ROUTES TO TRANSIT SR2T	-	(28,794)	(28,794)
1004298 - Lake Merritt BART - SR2T	(94,497)	94,495	(1)
<b>Department of Transportation</b>	-	<b>28,794</b>	<b>28,794</b>
1000653 - SAFE ROUTES TO TRANSIT SR2T	-	28,794	28,794
1004298 - Lake Merritt BART - SR2T	-	-	-
<b>2166 - Bay Area Air Quality Management District</b>	-	<b>860,424</b>	<b>860,424</b>
<b>Capital Improvement Projects</b>	<b>0</b>	<b>151,741</b>	<b>151,741</b>
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)
<b>Department of Transportation</b>	-	<b>700,633</b>	<b>700,633</b>
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
<b>Oakland Public Works Department</b>	<b>(0)</b>	<b>8,049</b>	<b>8,049</b>
1001592 - BAAQMD ECAP OUTREACH	-	1,997	1,997
1004424 - ZERO EMISSION PROJECT	(0)	6,053	6,053
<b>2172 - Alameda County: Vehicle Abatement Authority</b>	<b>59,220</b>	<b>(42,829)</b>	<b>16,391</b>
<b>City Administrator</b>	<b>-</b>	<b>(27,613)</b>	<b>(27,613)</b>
1000781 - ABANDONED VEHICLE ABATEMENT	-	(27,613)	(27,613)
<b>Police Department</b>	<b>59,220</b>	<b>(15,216)</b>	<b>44,004</b>
1000781 - ABANDONED VEHICLE ABATEMENT	59,220	(15,216)	44,004
<b>2175 - Alameda County: Source Reduction &amp; Recycling</b>	<b>233</b>	<b>403,292</b>	<b>403,525</b>
<b>Oakland Public Works Department</b>	<b>233</b>	<b>403,292</b>	<b>403,525</b>
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
<b>2190 - Private Grants</b>	<b>223,770</b>	<b>155,772</b>	<b>379,542</b>
<b>Capital Improvement Projects</b>	<b>(1,967)</b>	<b>-</b>	<b>(1,967)</b>
1000646 - PERALTA HACIENDA HSTRCL PK-P 4	(1,967)	-	(1,967)
<b>City Attorney</b>	<b>-</b>	<b>1,623</b>	<b>1,623</b>
1004867 - SF Foundation Grant	-	1,623	1,623
<b>Fire Department</b>	<b>10,848</b>	<b>154,149</b>	<b>164,997</b>
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
<b>Human Services Department</b>	<b>214,889</b>	<b>-</b>	<b>214,889</b>
1004824 - HOLLAND-KAISER FOUNDATION	214,889	-	214,889
<b>2195 - Workforce Investment Act</b>	<b>11,569</b>	<b>3,922,825</b>	<b>3,934,394</b>
<b>Economic and Workforce Development Department</b>	<b>11,569</b>	<b>3,904,570</b>	<b>3,916,139</b>
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
<b>Finance Department</b>	-	<b>18,255</b>	<b>18,255</b>
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
<b>2211 - Measure B: Local Streets &amp; Roads</b>	<b>1,568,600</b>	<b>10,268,557</b>	<b>11,837,157</b>
<b>Capital Improvement Projects</b>	<b>1,100,021</b>	<b>10,922,223</b>	<b>12,022,244</b>
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 - ADELIN 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
<b>Department of Transportation</b>	<b>120,501</b>	<b>(172,821)</b>	<b>(52,320)</b>
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
<b>Oakland Public Works Department</b>	<b>348,079</b>	<b>(479,987)</b>	<b>(131,909)</b>
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)
<b>Police Department</b>	-	<b>(858)</b>	<b>(858)</b>
1005104 - LS&R EMERG.ROADWY-3 SITES	-	(858)	(858)
<b>2212 - Measure B: Bicycle/Pedestrian Pass-Thru Funds</b>	<b>191,778</b>	<b>630,278</b>	<b>822,056</b>
<b>Capital Improvement Projects</b>	<b>152,246</b>	<b>491,150</b>	<b>643,396</b>
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
<b>Department of Transportation</b>	<b>39,532</b>	<b>139,128</b>	<b>178,661</b>
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
<b>Oakland Public Works Department</b>	<b>-</b>	<b>-</b>	<b>-</b>
1001606 - MEAS BB BIKES-PEDESTRIAN	-	-	-
<b>2213 - Measure B: Paratransit - ACTC</b>	<b>4,873</b>	<b>947,971</b>	<b>952,844</b>
<b>Human Services Department</b>	<b>4,873</b>	<b>947,971</b>	<b>952,844</b>
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
<b>2214 - ACTC Reimbursable Grants</b>	<b>928,931</b>	<b>16,811,427</b>	<b>17,740,358</b>
<b>Capital Improvement Projects</b>	<b>835,112</b>	<b>14,680,953</b>	<b>15,516,064</b>
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
<b>Department of Transportation</b>	<b>93,820</b>	<b>2,130,465</b>	<b>2,224,285</b>
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
<b>Oakland Public Works Department</b>	<b>-</b>	<b>9</b>	<b>9</b>
1001409 - LATHAM SQUARE PLAZA IMPROV	-	9	9
<b>2215 - Measure F - Vehicle Registration Fee</b>	<b>297,955</b>	<b>347,693</b>	<b>645,647</b>
<b>Capital Improvement Projects</b>	<b>124,261</b>	<b>307,102</b>	<b>431,364</b>
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
<b>Department of Transportation</b>	<b>173,694</b>	<b>-</b>	<b>173,694</b>
1003469 - DP350 Administrative Project	91,334	-	91,334
1005173 - CIP PPM SYSTEM	82,360	-	82,360
<b>Oakland Public Works Department</b>	<b>0</b>	<b>40,590</b>	<b>40,590</b>

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
<b>2216 - Measure BB - Alameda County Transportation Commission Sales Tax</b>	<b>2</b>	<b>(138)</b>	<b>(136)</b>
<b>Capital Improvement Projects</b>	<b>(0)</b>	<b>0</b>	<b>0</b>
1000634 - LAUREL ACCESS MILLS-LAMMPS B&P LS&R	(0)	-	(0)
1000965 - LS&R CITY-ANNL PVT PROG - MEAS BB	-	0	0
<b>Department of Transportation</b>	<b>2</b>	<b>(138)</b>	<b>(136)</b>
1001606 - MEAS BB BIKES-PEDESTRIAN	-	(138)	(138)
1003469 - DP350 Administrative Project	2	-	2
<b>2217 - Measure BB - OAB Roadway Infrastructure Improvement</b>	<b>(1,271,083)</b>	<b>(116,200)</b>	<b>(1,387,283)</b>
<b>Capital Improvement Projects</b>	<b>(1,271,083)</b>	<b>-</b>	<b>(1,271,083)</b>
1003293 - OAB ACTC MEAS BB GRANT	(1,271,083)	-	(1,271,083)
<b>Non Departmental and Port</b>	<b>-</b>	<b>27,216</b>	<b>27,216</b>
1003293 - OAB ACTC MEAS BB GRANT	-	27,216	27,216
<b>Oakland Public Works Department</b>	<b>-</b>	<b>(143,417)</b>	<b>(143,417)</b>
1003293 - OAB ACTC MEAS BB GRANT	-	(143,417)	(143,417)
<b>2218 - Measure BB - Local Streets and Roads</b>	<b>581,025</b>	<b>1,885,029</b>	<b>2,466,054</b>
<b>Capital Improvement Projects</b>	<b>512,408</b>	<b>226,899</b>	<b>739,307</b>
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)
<b>Department of Transportation</b>	<b>68,617</b>	<b>1,658,101</b>	<b>1,726,718</b>
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
<b>Oakland Public Works Department</b>	<b>-</b>	<b>29</b>	<b>29</b>
1001015 - GLASSCOCK-LANCASTER	-	29	29
<b>2219 - Measure BB - Bike and Pedestrian</b>	<b>423,149</b>	<b>909,964</b>	<b>1,333,113</b>
<b>Capital Improvement Projects</b>	<b>350,388</b>	<b>399,615</b>	<b>750,004</b>
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
<b>Department of Transportation</b>	<b>72,761</b>	<b>333,295</b>	<b>406,056</b>
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
<b>Oakland Public Works Department</b>	<b>-</b>	<b>177,054</b>	<b>177,054</b>
1000707 - B&P BICYCLE PLAN IMPLEMENTATIO	-	-	-
1001189 - REPAIR-RHB-CITY PATHS STAIRS	-	177,054	177,054
<b>2220 - Measure BB - Paratransit</b>	<b>16,787</b>	<b>1,571,444</b>	<b>1,588,230</b>
<b>Human Services Department</b>	<b>16,787</b>	<b>1,571,444</b>	<b>1,588,230</b>
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
<b>2230 - State Gas Tax</b>	<b>134,766</b>	<b>1,093,336</b>	<b>1,228,101</b>
<b>Capital Improvement Projects</b>	<b>29,851</b>	<b>761,588</b>	<b>791,438</b>
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
<b>City Administrator</b>	<b>24,605</b>	<b>-</b>	<b>24,605</b>
1000002 - DP020 Administrative Project	24,354	-	24,354
1000021 - DP900 Administrative Project	252	-	252
<b>Department of Transportation</b>	<b>77,399</b>	<b>319,248</b>	<b>396,647</b>
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
<b>Economic and Workforce Development Department</b>	<b>-</b>	<b>12,500</b>	<b>12,500</b>
1004376 - CHINATOWN LIGHTING.	-	12,500	12,500
<b>Oakland Public Works Department</b>	<b>2,910</b>	<b>-</b>	<b>2,910</b>
1000010 - DP300 Administrative Project	2,910	-	2,910
<b>2232 - Gas Tax RMRA</b>	<b>595,889</b>	<b>765,182</b>	<b>1,361,071</b>
<b>Capital Improvement Projects</b>	<b>51,439</b>	<b>792,694</b>	<b>844,133</b>
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
<b>Department of Transportation</b>	<b>544,450</b>	<b>(25,787)</b>	<b>518,663</b>
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)
<b>Oakland Public Works Department</b>	<b>-</b>	<b>(1,725)</b>	<b>(1,725)</b>
1005983 - High Priority Traffic Calming	-	(1,725)	(1,725)
<b>2241 - Measure Q-Library Services Retention &amp; Enhancement</b>	<b>180,322</b>	<b>10,307</b>	<b>190,629</b>
<b>City Administrator</b>	<b>1</b>	<b>-</b>	<b>1</b>



By Fund, Department and Project	Encumbrance Carryforward	Project Carryforward	Total Carryforward
1000114 - LIBRY SVCS RETN ACT ASMT ENGR	1	-	1
<b>Finance Department</b>	-	<b>10,307</b>	<b>10,307</b>
1000114 - LIBRY SVCS RETN ACT ASMT ENGR	-	10,307	10,307
<b>Oakland Public Library Department</b>	<b>180,321</b>	-	<b>180,321</b>
1000013 - DP610 Administrative Project	180,321	-	180,321
<b>2243 - Measure D - Parcel Tax to Maintain, Protect &amp; Improve Library Services</b>	<b>680,613</b>	<b>8,000</b>	<b>688,613</b>
<b>Finance Department</b>	-	<b>8,000</b>	<b>8,000</b>
1000114 - LIBRY SVCS RETN ACT ASMT ENGR	-	8,000	8,000
<b>Oakland Public Library Department</b>	<b>680,613</b>	-	<b>680,613</b>
1000013 - DP610 Administrative Project	680,613	-	680,613
<b>2244 - Measure Q - Parks &amp; Recreation Preservation, Litter Reduction, and Homelessness Support Act</b>	<b>7,113,649</b>	<b>8,294,234</b>	<b>15,407,883</b>
<b>Capital Improvement Projects</b>	<b>775,000</b>	<b>198,800</b>	<b>973,800</b>
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
<b>City Administrator</b>	<b>29</b>	<b>3,260,768</b>	<b>3,260,797</b>
1000002 - DP020 Administrative Project	29	-	29
1005349 - MEASQ HOMELESS	-	3,117,507	3,117,507
1005792 - Encampment Outreach - Meas Q	-	143,261	143,261
<b>Human Services Department</b>	<b>3,023,568</b>	<b>521,775</b>	<b>3,545,343</b>
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
<b>Non Departmental and Port</b>	<b>405,759</b>	<b>67,362</b>	<b>473,121</b>
1005792 - Encampment Outreach - Meas Q	405,759	67,362	473,121
<b>Oakland Parks and Recreation Department</b>	<b>100,013</b>	<b>137,401</b>	<b>237,414</b>
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
<b>Oakland Public Works Department</b>	<b>2,809,280</b>	<b>4,108,129</b>	<b>6,917,409</b>
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
<b>2250 - Measure N: Fund</b>	<b>101,027</b>	<b>13,843</b>	<b>114,870</b>
<b>City Administrator</b>	-	<b>5,604</b>	<b>5,604</b>
1000113 - MSR N PARAMDC ASMT ENGR SVC	-	5,604	5,604
<b>Finance Department</b>	-	<b>8,239</b>	<b>8,239</b>
1000113 - MSR N PARAMDC ASMT ENGR SVC	-	8,239	8,239
<b>Fire Department</b>	<b>101,027</b>	-	<b>101,027</b>
1000009 - DP200 Administrative Project	101,027	-	101,027
<b>2251 - Measure Y: Public Safety Act 2004</b>	<b>4,410</b>	-	<b>4,410</b>
<b>City Administrator</b>	<b>1,322</b>	-	<b>1,322</b>

By Fund, Department and Project	Encumbrance Carryforward	Project Carryforward	Total Carryforward
1000002 - DP020 Administrative Project	1,322	-	1,322
<b>Department of Violence Prevention</b>	<b>3,088</b>	-	<b>3,088</b>
1004492 - MZ20-21 CONTRACT GBV CSEC	3,088	-	3,088
<b>2252 - Measure Z - Violence Prevention and Public Safety Act of 2014</b>	<b>837,435</b>	<b>6,466,617</b>	<b>7,304,052</b>
<b>City Administrator</b>	<b>9,119</b>	<b>730,503</b>	<b>739,622</b>
1001362 - MEASURE Z EVALUATION	9,119	730,503	739,622
<b>Department of Violence Prevention</b>	<b>755,463</b>	<b>4,331,892</b>	<b>5,087,356</b>
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
<b>Finance Department</b>	<b>(0)</b>	<b>33,636</b>	<b>33,636</b>
1001362 - MEASURE Z EVALUATION	(0)	33,636	33,636
<b>Human Services Department</b>	<b>21,398</b>	<b>461,498</b>	<b>482,896</b>
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
<b>Mayor</b>	-	<b>140</b>	<b>140</b>
1001372 - MEAS Z VIOL PREV FY15-16	-	140	140
<b>Police Department</b>	<b>51,455</b>	<b>908,948</b>	<b>960,402</b>
1001323 - MEASURE Z-OPD	51,455	908,948	960,402
<b>2260 - Measure WW: East Bay Regional Parks District Local Grant</b>	<b>24,742</b>	<b>493,684</b>	<b>518,426</b>
<b>Capital Improvement Projects</b>	<b>24,742</b>	<b>328,833</b>	<b>353,575</b>
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
<b>Economic and Workforce Development Department</b>	-	<b>196,567</b>	<b>196,567</b>
1000852 - MEASURE WW PUBLIC ART	-	196,567	196,567
<b>Oakland Public Works Department</b>	-	<b>(31,715)</b>	<b>(31,715)</b>
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
<b>2270 - Vacant Property Tax Act Fund*</b>	<b>1,468,406</b>	<b>628,357</b>	<b>2,096,763</b>
<b>City Administrator</b>	-	<b>41,595</b>	<b>41,595</b>
1006356 - SALARY SAVINGS (BUDGET ONLY)	-	41,595	41,595
<b>Finance Department</b>	<b>11,991</b>	-	<b>11,991</b>
1000007 - DP080 Administrative Project	11,991	-	11,991
<b>Housing and Community Development Department</b>	-	<b>500,000</b>	<b>500,000</b>
1006095 - Access Improvement Program	-	500,000	500,000
<b>Oakland Public Works Department</b>	<b>1,456,415</b>	<b>86,762</b>	<b>1,543,177</b>
1000010 - DP300 Administrative Project	676,982	-	676,982
1006062 - HOMELESS ENCAMP CLEANING	779,433	86,762	866,195
<b>2310 - Lighting and Landscape Assessment District</b>	<b>257,194</b>	<b>420,251</b>	<b>677,445</b>
<b>Capital Improvement Projects</b>	<b>1,404</b>	-	<b>1,404</b>
1001588 - FY15-17 PK PROJ PRIOR STUDY	1,404	-	1,404
<b>Department of Transportation</b>	<b>9,419</b>	-	<b>9,419</b>
1003469 - DP350 Administrative Project	9,419	-	9,419
<b>Oakland Public Works Department</b>	<b>246,370</b>	<b>420,251</b>	<b>666,621</b>
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
<b>2320 - Fire Suppression Assessment District</b>	-	<b>27,446</b>	<b>27,446</b>
<b>Fire Department</b>	-	<b>27,446</b>	<b>27,446</b>
1000615 - FEMA PDMG GRANT MH G493420	-	27,446	27,446
<b>2331 - Wood Street Community Facilities District</b>	-	<b>96,180</b>	<b>96,180</b>
<b>Oakland Public Works Department</b>	-	<b>96,180</b>	<b>96,180</b>
1004285 - WOOD STREET CFD	-	96,180	96,180
<b>2332 - Gateway Industrial Park</b>	<b>108,583</b>	<b>181,649</b>	<b>290,233</b>

By Fund, Department and Project	Encumbrance Carryforward	Project Carryforward	Total Carryforward
<b>Department of Transportation</b>	<b>164</b>	<b>649</b>	<b>813</b>
1004284 - OAB CFD NO. 2015-1 GATEWAY	164	649	813
<b>Oakland Public Works Department</b>	<b>108,420</b>	<b>181,000</b>	<b>289,420</b>
1004284 - OAB CFD NO. 2015-1 GATEWAY	108,420	-	108,420
1004911 - OAB CFD 2015-1 CAP RES	-	181,000	181,000
<b>2333 - Brooklyn Basin Public Services</b>	<b>22,299</b>	<b>-</b>	<b>22,299</b>
<b>Oakland Public Works Department</b>	<b>22,299</b>	<b>-</b>	<b>22,299</b>
1005167 - CFD 2017-1 BROOKLYN BASIN-SVC	22,299	-	22,299
<b>2334 - Oak Knoll Facilities &amp; Services</b>	<b>-</b>	<b>56,790</b>	<b>56,790</b>
<b>Oakland Public Works Department</b>	<b>-</b>	<b>56,790</b>	<b>56,790</b>
1006257 - CFD 2021-1 OAK KNOLL - DP AGMT	-	56,790	56,790
<b>2411 - False Alarm Reduction Program*</b>	<b>56,153</b>	<b>832,568</b>	<b>888,721</b>
<b>Police Department</b>	<b>56,153</b>	<b>832,568</b>	<b>888,721</b>
1000783 - FALSE ALARM REDUCTION	56,153	832,568	888,721
<b>2412 - Measure M - Alameda County: Emergency Dispatch Service Supplemental Assessment</b>	<b>20,985</b>	<b>14,470</b>	<b>35,454</b>
<b>Finance Department</b>	<b>-</b>	<b>14,470</b>	<b>14,470</b>
1000112 - EMRGNCY RETN SVCS ACT ASMT ENG	-	9,500	9,500
1000113 - MSR N PARAMDC ASMT ENGR SVC	-	4,970	4,970
<b>Fire Department</b>	<b>20,985</b>	<b>-</b>	<b>20,985</b>
1000009 - DP200 Administrative Project	20,985	-	20,985
<b>2413 - Rent Adjustment Program Fund</b>	<b>28,484</b>	<b>2,911,318</b>	<b>2,939,801</b>
<b>City Administrator</b>	<b>-</b>	<b>28,461</b>	<b>28,461</b>
1001110 - RENT ARBITRATION P190020	-	28,461	28,461
<b>Housing and Community Development Department</b>	<b>28,484</b>	<b>2,882,856</b>	<b>2,911,340</b>
1001110 - RENT ARBITRATION P190020	28,484	2,882,856	2,911,340
<b>2415 - Development Service Fund</b>	<b>17,757,137</b>	<b>34,230,225</b>	<b>51,987,362</b>
<b>City Administrator</b>	<b>15,466</b>	<b>372,323</b>	<b>387,789</b>
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
<b>City Attorney</b>	<b>-</b>	<b>112,064</b>	<b>112,064</b>
1001024 - BLIGHT ABATEMENT PROGRAM	-	73,230	73,230
1001264 - FORECLOSED REGISTRATION-VACANT	-	2,355	2,355
1004913 - Lead Abatement Program	-	36,478	36,478
<b>Department of Transportation</b>	<b>149,122</b>	<b>8,953,959</b>	<b>9,103,081</b>
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
<b>Economic and Workforce Development Department</b>	<b>-</b>	<b>50,000</b>	<b>50,000</b>
1001475 - GENERAL PLAN UPDATE	-	50,000	50,000
<b>Finance Department</b>	<b>0</b>	<b>-</b>	<b>0</b>
1000007 - DP080 Administrative Project	0	-	0
<b>Fire Department</b>	<b>256,462</b>	<b>3,666,816</b>	<b>3,923,278</b>
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
<b>Information Technology Department</b>	-	<b>89,217</b>	<b>89,217</b>
1003971 - TECH ENHANCEMENT AND REC MGMT	-	89,217	89,217
<b>Oakland Public Works Department</b>	<b>54,061</b>	<b>3,315,504</b>	<b>3,369,565</b>
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
<b>Planning and Building Department</b>	<b>17,282,025</b>	<b>17,670,343</b>	<b>34,952,368</b>
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
<b>2416 - Traffic Safety Fund</b>	<b>12,999</b>	<b>-</b>	<b>12,999</b>
<b>Capital Improvement Projects</b>	<b>6,199</b>	<b>-</b>	<b>6,199</b>
1000023 - DPCIP Administrative Project	6,199	-	6,199
<b>Department of Transportation</b>	<b>6,458</b>	<b>-</b>	<b>6,458</b>
1003469 - DP350 Administrative Project	6,458	-	6,458
<b>Oakland Public Works Department</b>	<b>(0)</b>	<b>-</b>	<b>(0)</b>
1000010 - DP300 Administrative Project	(0)	-	(0)
<b>Police Department</b>	<b>342</b>	<b>-</b>	<b>342</b>
1000008 - DP1000 Administrative Project	342	-	342
<b>2417 - Excess Litter Fee Fund</b>	<b>147,621</b>	<b>265,081</b>	<b>412,701</b>
<b>City Administrator</b>	<b>(0)</b>	<b>264,654</b>	<b>264,654</b>
1000002 - DP020 Administrative Project	(0)	-	(0)
1000103 - EXCESS LITTER FEE PROGRAM	0	264,654	264,654
<b>Oakland Public Works Department</b>	<b>147,621</b>	<b>426</b>	<b>148,047</b>
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
<b>2419 - Measure C: Transient Occupancy Tax (TOT) Surcharge</b>	<b>2</b>	<b>821,704</b>	<b>821,706</b>
<b>Economic and Workforce Development Department</b>	<b>0</b>	<b>14,834</b>	<b>14,835</b>
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
<b>Non Departmental and Port</b>	<b>2</b>	<b>806,870</b>	<b>806,871</b>
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
<b>2420 - Transportation Impact Fee</b>	<b>-</b>	<b>5,281,548</b>	<b>5,281,548</b>
<b>Capital Improvement Projects</b>	<b>-</b>	<b>250,000</b>	<b>250,000</b>
1005698 - TRASH CPTR DVCS PAV CORRIDORS	-	250,000	250,000
<b>Department of Transportation</b>	<b>-</b>	<b>4,920,207</b>	<b>4,920,207</b>
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
<b>Planning and Building Department</b>	<b>-</b>	<b>111,341</b>	<b>111,341</b>
1001628 - TRANSPORTATION IMPACT FEES	-	125,445	125,445
1005925 - Impact Fees: Admin Processing	-	(14,104)	(14,104)
<b>2421 - Capital Improvements Impact Fee Fund</b>	<b>915,550</b>	<b>2,809,693</b>	<b>3,725,243</b>
<b>Capital Improvement Projects</b>	<b>915,550</b>	<b>1,787,997</b>	<b>2,703,548</b>
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
<b>Economic and Workforce Development Department</b>	<b>-</b>	<b>30,000</b>	<b>30,000</b>
1006030 - MOJA FIRE ALARM BUILDING 2421	-	30,000	30,000
<b>Oakland Public Works Department</b>	<b>-</b>	<b>916,873</b>	<b>916,873</b>
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
<b>Planning and Building Department</b>	<b>-</b>	<b>74,822</b>	<b>74,822</b>
1001612 - CAPITAL IMP IMPACT FEES	-	120,000	120,000
1005925 - Impact Fees: Admin Processing	-	(45,178)	(45,178)
<b>2611 - HUD-CDBG (ARRA)</b>	<b>-</b>	<b>32,425</b>	<b>32,425</b>
<b>Housing and Community Development Department</b>	<b>-</b>	<b>32,425</b>	<b>32,425</b>
1001457 - WINTER WEATHERIZATION-CDBG-R	-	32,425	32,425
<b>2826 - Mortgage Revenue</b>	<b>12,573</b>	<b>124,812</b>	<b>137,385</b>
<b>Housing and Community Development Department</b>	<b>12,573</b>	<b>124,812</b>	<b>137,385</b>
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
<b>2830 - Low and Moderate Income Housing Asset Fund</b>	<b>76,441</b>	<b>2,203,234</b>	<b>2,279,675</b>
<b>Housing and Community Development Department</b>	<b>76,441</b>	<b>2,203,234</b>	<b>2,279,675</b>
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
<b>2912 - Federal Asset Forfeiture: City Share</b>	<b>0</b>	<b>-</b>	<b>0</b>
<b>Police Department</b>	<b>0</b>	<b>-</b>	<b>0</b>
1000008 - DP1000 Administrative Project	0	-	0
<b>2990 - Public Works Grants</b>	<b>-</b>	<b>63,012</b>	<b>63,012</b>
<b>Oakland Public Works Department</b>	<b>-</b>	<b>63,012</b>	<b>63,012</b>
1004228 - 1000969 CLEAN CREEKS CA-H578	-	3	3
1004385 - COLLABORATIV CREEKS PRGM	-	63,009	63,009
<b>2994 - Social Services Grants</b>	<b>41,911</b>	<b>151,719</b>	<b>193,630</b>
<b>Department of Violence Prevention</b>	<b>-</b>	<b>60,105</b>	<b>60,105</b>
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
<b>Human Services Department</b>	<b>41,911</b>	<b>91,614</b>	<b>133,524</b>
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
<b>2995 - Police Grants</b>	<b>2,178</b>	<b>4,819</b>	<b>6,996</b>
<b>Police Department</b>	<b>2,178</b>	<b>4,819</b>	<b>6,996</b>
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)
<b>2996 - Parks and Recreation Grants 2001</b>	<b>-</b>	<b>16,847</b>	<b>16,847</b>
<b>Oakland Parks and Recreation Department</b>	<b>-</b>	<b>16,847</b>	<b>16,847</b>
1001604 - BOATING GRANTS 2010	-	16,847	16,847
<b>2999 - Miscellaneous Grants</b>	<b>1,031,041</b>	<b>8,747,996</b>	<b>9,779,037</b>
<b>Capital Improvement Projects</b>	<b>807,422</b>	<b>372,916</b>	<b>1,180,338</b>
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
<b>City Administrator</b>	<b>34,802</b>	<b>116,953</b>	<b>151,755</b>
1000472 - CIVIC DESIGN LAB-1TYM FND15-17	0	5,382	5,382
1001459 - CSRO- ROCKEFELLER GRANT	34,802	111,571	146,373
<b>City Clerk</b>	<b>84,685</b>	<b>753,394</b>	<b>838,078</b>
1000447 - PUBLIC ED - GOVERNMENT P350210	84,685	753,394	838,078
<b>Department of Transportation</b>	<b>-</b>	<b>766,443</b>	<b>766,443</b>

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
<b>Economic and Workforce Development Department</b>	<b>875</b>	<b>603,054</b>	<b>603,929</b>
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
<b>Fire Department</b>	<b>-</b>	<b>10,020</b>	<b>10,020</b>
1005493 - Youth Fire Safety Program	-	9,520	9,520
1006383 - OFD DONATIONS UNDER 50K	-	500	500
<b>Housing and Community Development Department</b>	<b>15,467</b>	<b>1,235,927</b>	<b>1,251,393</b>
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
<b>Information Technology Department</b>	<b>7,346</b>	<b>-</b>	<b>7,346</b>
1000447 - PUBLIC ED - GOVERNMENT P350210	7,346	-	7,346
<b>Mayor</b>	<b>-</b>	<b>(31,610)</b>	<b>(31,610)</b>
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
<b>Non Departmental and Port</b>	<b>-</b>	<b>1,579,294</b>	<b>1,579,294</b>
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
<b>Oakland Animal Services</b>	<b>-</b>	<b>27,859</b>	<b>27,859</b>
1004272 - FRIENDS OF OAK ANIML SVC DNTN	-	27,859	27,859
<b>Oakland Public Works Department</b>	<b>80,445</b>	<b>3,293,014</b>	<b>3,373,459</b>
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
<b>Planning and Building Department</b>	<b>-</b>	<b>(54,970)</b>	<b>(54,970)</b>
1000976 - BUS RAPID TRANSIT	-	(54,970)	(54,970)
<b>Race and Equity Department</b>	<b>-</b>	<b>75,701</b>	<b>75,701</b>
1003951 - EQUITY INDCTR PRJ-CUNY GRNT	-	75,701	75,701



By Fund, Department and Project	Encumbrance Carryforward	Project Carryforward	Total Carryforward
<b>3100 - Sewer Service Fund</b>	<b>20,540,279</b>	<b>57,771,543</b>	<b>78,311,823</b>
<b>Capital Improvement Projects</b>	<b>16,457,161</b>	<b>50,098,775</b>	<b>66,555,935</b>
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
<b>City Administrator</b>	-	<b>35,157</b>	<b>35,157</b>
1006110 - OAK311 COMMS	-	35,157	35,157
<b>Department of Transportation</b>	<b>61</b>	<b>(64,523)</b>	<b>(64,462)</b>
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
<b>Non Departmental and Port</b>	-	<b>1,001,486</b>	<b>1,001,486</b>
1004268 - SEWER MTGATION & TEMP DSCHRG	-	1,000,000	1,000,000
1005213 - 2014A SEWER REV REF BONDS	-	1,486	1,486
<b>Oakland Public Works Department</b>	<b>4,083,058</b>	<b>6,703,867</b>	<b>10,786,924</b>
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)
<b>Police Department</b>	-	<b>(3,218)</b>	<b>(3,218)</b>
1003202 - REHAB OF SS SUBBASIN 84-003	-	(3,218)	(3,218)
<b>3200 - Golf Course*</b>	<b>12,999</b>	<b>147,292</b>	<b>160,291</b>
<b>Oakland Parks and Recreation Department</b>	<b>12,999</b>	<b>147,292</b>	<b>160,291</b>
1000012 - DP5000 Administrative Project	2,367	-	2,367
1000624 - GOLF COURSE CAPITAL PROJECTS	10,632	147,292	157,924
<b>4100 - Equipment</b>	<b>7,711,556</b>	<b>2,024,869</b>	<b>9,736,425</b>
<b>Fire Department</b>	<b>54,853</b>	-	<b>54,853</b>
1000009 - DP200 Administrative Project	54,853	-	54,853
<b>Human Resources Management Department</b>	<b>0</b>	<b>5,521</b>	<b>5,521</b>
1000005 - DP050 Administrative Project	0	-	0

By Fund, Department and Project	Encumbrance Carryforward	Project Carryforward	Total Carryforward
1000630 - INS-BUILDINGS	-	5,521	5,521
<b>Oakland Public Works Department</b>	<b>7,656,703</b>	<b>2,019,348</b>	<b>9,676,051</b>
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
<b>4200 - Radio / Telecommunications</b>	<b>244,866</b>	<b>2,548,728</b>	<b>2,793,594</b>
<b>Capital Improvement Projects</b>	<b>154,682</b>	<b>1,171,217</b>	<b>1,325,899</b>
1001249 - RADIO FINANCING FUNDS C480350	1	81,831	81,832
1006279 - CTIYWIDE UPS REPLACEMENT	154,681	1,089,386	1,244,067
<b>Fire Department</b>	<b>65,622</b>	<b>-</b>	<b>65,622</b>
1000009 - DP200 Administrative Project	65,622	-	65,622
<b>Information Technology Department</b>	<b>24,562</b>	<b>1,377,511</b>	<b>1,402,073</b>
1000011 - DP460 Administrative Project	24,562	-	24,562
1000442 - MOBILE RADIOS	-	391,750	391,750
1005180 - RADIO REPLACEMENT	-	985,761	985,761
<b>4210 - Telephone Equipment and Software</b>	<b>2,519</b>	<b>128,000</b>	<b>130,519</b>
<b>Information Technology Department</b>	<b>2,519</b>	<b>128,000</b>	<b>130,519</b>
1000011 - DP460 Administrative Project	2,519	128,000	130,519
<b>4300 - Reproduction</b>	<b>35,565</b>	<b>-</b>	<b>35,565</b>
<b>Information Technology Department</b>	<b>35,565</b>	<b>-</b>	<b>35,565</b>
1000011 - DP460 Administrative Project	35,565	-	35,565
<b>4400 - City Facilities</b>	<b>2,870,863</b>	<b>554,385</b>	<b>3,425,248</b>
<b>Capital Improvement Projects</b>	<b>19,543</b>	<b>-</b>	<b>19,543</b>
1001520 - ADA TRNSTN PLAN SURVEY FY15-16	19,543	-	19,543
<b>Human Services Department</b>	<b>150</b>	<b>117,301</b>	<b>117,451</b>
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
<b>Oakland Public Works Department</b>	<b>2,851,170</b>	<b>437,084</b>	<b>3,288,253</b>
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
<b>4450 - City Facilities Energy Conservation Projects</b>	<b>3,799</b>	<b>-</b>	<b>3,799</b>
<b>Oakland Public Works Department</b>	<b>3,799</b>	<b>-</b>	<b>3,799</b>
1000817 - WLLMS STTLMNT ENRGY-SVING FUND	3,799	-	3,799
<b>4500 - Central Stores</b>	<b>3,505</b>	<b>-</b>	<b>3,505</b>
<b>Finance Department</b>	<b>3,505</b>	<b>-</b>	<b>3,505</b>
1000007 - DP080 Administrative Project	3,505	-	3,505
<b>Non Departmental and Port</b>	<b>(0)</b>	<b>-</b>	<b>(0)</b>
1000021 - DP900 Administrative Project	(0)	-	(0)
<b>4550 - Purchasing</b>	<b>26,174</b>	<b>-</b>	<b>26,174</b>
<b>Finance Department</b>	<b>26,174</b>	<b>-</b>	<b>26,174</b>
1000007 - DP080 Administrative Project	26,174	-	26,174
<b>4600 - Information Technology</b>	<b>1,488,310</b>	<b>9,539,656</b>	<b>11,027,966</b>
<b>Capital Improvement Projects</b>	<b>136,327</b>	<b>3,520,163</b>	<b>3,656,490</b>
1000439 - IBM2 911 PS UPGRADE C468133	136,327	3,520,163	3,656,490
<b>City Administrator</b>	<b>142,609</b>	<b>50,946</b>	<b>193,555</b>
1000002 - DP020 Administrative Project	142,609	-	142,609
1006113 - WEBSITE DEVELOPMENT	-	50,946	50,946
<b>Finance Department</b>	<b>-</b>	<b>486,171</b>	<b>486,171</b>
1004391 - FINANCE OP SYSTEMS	-	486,171	486,171
<b>Fire Department</b>	<b>-</b>	<b>231,685</b>	<b>231,685</b>
1000439 - IBM2 911 PS UPGRADE C468133	-	231,685	231,685
<b>Information Technology Department</b>	<b>1,200,531</b>	<b>4,171,349</b>	<b>5,371,881</b>
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
<b>Non Departmental and Port</b>	<b>8,843</b>	<b>879,342</b>	<b>888,185</b>
1005228 - 2017 IT SYSTEMS - PS - LEASE 1	8,843	874,340	883,183
1005229 - 2017 IT SYSTEMS - PS - LEASE 2	-	5,002	5,002
<b>Race and Equity Department</b>	<b>-</b>	<b>200,000</b>	<b>200,000</b>
1000014 - DP640 Administrative Project	-	200,000	200,000
<b>5055 - Piedmont Pines Underground Assessment District</b>	<b>-</b>	<b>3,484</b>	<b>3,484</b>
<b>Capital Improvement Projects</b>	<b>-</b>	<b>3,484</b>	<b>3,484</b>
1000648 - PIEDMONT PINES ELEC UNDRGRNDG	-	3,484	3,484
<b>5130 - Rockridge: Library Assessment District</b>	<b>55</b>	<b>1,133,795</b>	<b>1,133,850</b>
<b>Capital Improvement Projects</b>	<b>-</b>	<b>1,129,437</b>	<b>1,129,437</b>
1003281 - ROCKRIDGE LIBRARY UPGRADE	-	1,129,437	1,129,437
<b>City Administrator</b>	<b>55</b>	<b>-</b>	<b>55</b>
1001430 - ROCKRIDGE CFD ASMT ENGR	55	-	55

By Fund, Department and Project	Encumbrance Carryforward	Project Carryforward	Total Carryforward
<b>Finance Department</b>	-	<b>4,358</b>	<b>4,358</b>
1001430 - ROCKRIDGE CFD ASMT ENGR	-	4,358	4,358
<b>5200 - JPFA Capital Projects: Series 2005</b>	-	<b>38,001</b>	<b>38,001</b>
<b>Capital Improvement Projects</b>	-	<b>12,189</b>	<b>12,189</b>
1001451 - CCE MACARTHUR STREETSCAPE 5200	-	12,189	12,189
<b>Oakland Public Works Department</b>	-	<b>25,812</b>	<b>25,812</b>
1001451 - CCE MACARTHUR STREETSCAPE 5200	-	25,812	25,812
<b>5320 - Measure DD: 2003A Clean Water, Safe Parks &amp; Open Space Trust Fund for Oakland</b>	-	<b>8,391</b>	<b>8,391</b>
<b>Oakland Public Works Department</b>	-	<b>8,391</b>	<b>8,391</b>
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
<b>5321 - Measure DD: 2009B Clean Water, Safe Parks &amp; Open Space Trust Fund for Oakland</b>	<b>10,302</b>	<b>784,493</b>	<b>794,796</b>
<b>Capital Improvement Projects</b>	<b>10,302</b>	<b>522,185</b>	<b>532,487</b>
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
<b>Non Departmental and Port</b>	-	<b>(14,348)</b>	<b>(14,348)</b>
1001191 - MEASURE DD ADMIN-B	-	(14,348)	(14,348)
<b>Oakland Public Works Department</b>	-	<b>276,656</b>	<b>276,656</b>
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
<b>5322 - Measure DD: 2017C Clean Water, Safe Parks &amp; Open Space Trust for Oakland</b>	<b>354,275</b>	<b>11,341,873</b>	<b>11,696,148</b>
<b>Capital Improvement Projects</b>	<b>342,095</b>	<b>11,484,772</b>	<b>11,826,867</b>
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
<b>Department of Transportation</b>	-	<b>(219)</b>	<b>(219)</b>
1003392 - LM CHANNEL 7TH	-	(219)	(219)
<b>Economic and Workforce Development Department</b>	-	<b>159,513</b>	<b>159,513</b>
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
<b>Oakland Public Works Department</b>	<b>12,180</b>	<b>(302,193)</b>	<b>(290,013)</b>
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
<b>5330 - Measure KK: Infrastructure and Affordable Housing</b>	<b>2,306,029</b>	<b>2,899,632</b>	<b>5,205,661</b>
<b>Capital Improvement Projects</b>	<b>2,287,498</b>	<b>3,371,338</b>	<b>5,658,836</b>
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
<b>Department of Transportation</b>	-	<b>85,262</b>	<b>85,262</b>
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)
<b>Oakland Public Works Department</b>	<b>18,531</b>	<b>(550,342)</b>	<b>(531,810)</b>
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)
<b>Police Department</b>	-	<b>(6,626)</b>	<b>(6,626)</b>
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	-	-	-
<b>5331 - Measure KK: Affordable Housing (GOB 2017A-2 Taxable)</b>	<b>350</b>	<b>9,327,696</b>	<b>9,328,046</b>
<b>Housing and Community Development Department</b>	<b>350</b>	<b>9,327,696</b>	<b>9,328,046</b>
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
<b>5332 - Measure KK: Infrastructure Series 2020B-1 (Tax Exempt)</b>	<b>11,534,994</b>	<b>14,192,508</b>	<b>25,727,502</b>
<b>Capital Improvement Projects</b>	<b>11,526,773</b>	<b>18,860,700</b>	<b>30,387,473</b>
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
<b>Department of Transportation</b>	<b>11,393</b>	<b>(3,225,867)</b>	<b>(3,214,474)</b>
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)
<b>Oakland Public Works Department</b>	<b>(3,173)</b>	<b>(981,521)</b>	<b>(984,694)</b>
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)
<b>Police Department</b>	-	<b>(460,803)</b>	<b>(460,803)</b>
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 - PAVMNT 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)
<b>5333 - Measure KK: Affordable Housing Series 2020B-2 (Taxable)</b>	-	<b>15,091,517</b>	<b>15,091,517</b>
<b>Housing and Community Development Department</b>	-	<b>15,091,517</b>	<b>15,091,517</b>
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
<b>5335 - Measure KK: Infrastructure Series 2022C-1 (Tax Exempt)</b>	<b>7,365,391</b>	<b>63,409,509</b>	<b>70,774,900</b>
<b>Capital Improvement Projects</b>	<b>7,295,391</b>	<b>63,127,569</b>	<b>70,422,960</b>
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
<b>Department of Transportation</b>	-	<b>657,909</b>	<b>657,909</b>
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
<b>Oakland Public Works Department</b>	<b>70,000</b>	<b>(365,284)</b>	<b>(295,284)</b>

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)
<b>Police Department</b>	-	<b>(10,685)</b>	<b>(10,685)</b>
1004419 - PAVEMNT REHAB 2019-2	-	(6,511)	(6,511)
1004787 - LOWER PARK BLVD PROJECT	-	(4,174)	(4,174)
<b>5505 - Municipal Capital Improvement: Public Arts</b>	-	<b>1,393,172</b>	<b>1,393,172</b>
<b>Economic and Workforce Development Department</b>	-	<b>1,393,172</b>	<b>1,393,172</b>
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
<b>5610 - Central District Projects</b>	<b>141,012</b>	<b>7,919,006</b>	<b>8,060,019</b>
<b>Capital Improvement Projects</b>	<b>107,958</b>	<b>883,481</b>	<b>991,438</b>
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
<b>Department of Transportation</b>	-	<b>(4,021)</b>	<b>(4,021)</b>
1000131 - SAN PABLO STSCPE 5610-C194977	-	1,333	1,333
1001409 - LATHAM SQUARE PLAZA IMPROV	-	(5,355)	(5,355)
<b>Economic and Workforce Development Department</b>	<b>33,054</b>	<b>3,238,549</b>	<b>3,271,603</b>
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
<b>Housing and Community Development Department</b>	-	<b>3,709,003</b>	<b>3,709,003</b>
1004359 - CENTRAL DISTRICT PROJECTS	-	1,387,099	1,387,099
1004668 - 95TH AND INTERNATIONAL	-	2,321,904	2,321,904
<b>Oakland Public Works Department</b>	-	<b>116,549</b>	<b>116,549</b>

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
<b>Planning and Building Department</b>	-	<b>(24,554)</b>	<b>(24,554)</b>
1001472 - BEGIN PLAZA 5610-C194979	-	(24,554)	(24,554)
<b>5611 - Central District: TA Bonds Series 2003</b>	<b>101,071</b>	<b>2,666,265</b>	<b>2,767,336</b>
<b>Capital Improvement Projects</b>	<b>101,071</b>	<b>2,239,251</b>	<b>2,340,321</b>
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
<b>Economic and Workforce Development Department</b>	-	<b>56</b>	<b>56</b>
1001068 - MJR DEV PROJ 5611-C473220	-	56	56
<b>Housing and Community Development Department</b>	-	<b>426,958</b>	<b>426,958</b>
1006505 - PIEDMONT PLACE	-	426,958	426,958
<b>5612 - Central District: TA Bonds Series 2005</b>	<b>76,448</b>	<b>4,876,780</b>	<b>4,953,228</b>
<b>Capital Improvement Projects</b>	<b>76,448</b>	<b>2,032,975</b>	<b>2,109,423</b>
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
<b>Housing and Community Development Department</b>	-	<b>2,873,042</b>	<b>2,873,042</b>
1006505 - PIEDMONT PLACE	-	2,873,042	2,873,042
<b>Oakland Public Works Department</b>	-	<b>(29,237)</b>	<b>(29,237)</b>
1001654 - PAB FEASBLTY STDY 5612-C473320	-	(29,237)	(29,237)
<b>5613 - Central District: TA Bonds Series 2009T</b>	<b>165,774</b>	<b>4,119,356</b>	<b>4,285,130</b>
<b>Capital Improvement Projects</b>	<b>25,326</b>	<b>2,533,376</b>	<b>2,558,702</b>
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
<b>Department of Transportation</b>	<b>140,448</b>	<b>92,238</b>	<b>232,686</b>
1000842 - CENTRAL DIST PARKG FAC IMPROV	140,448	82,469	222,917
1001617 - CITY CENTER WEST GARAGE	-	9,768	9,768
<b>Economic and Workforce Development Department</b>	-	<b>140,593</b>	<b>140,593</b>
1005179 - REDEVELOPMENT OPERATING PROJ	-	140,593	140,593
<b>Housing and Community Development Department</b>	-	<b>1,353,149</b>	<b>1,353,149</b>
1004359 - CENTRAL DISTRICT PROJECTS	-	690,997	690,997
1004668 - 95TH AND INTERNATIONAL	-	662,152	662,152
<b>5614 - Central District: TA Bonds Series 2006T</b>	<b>123,504</b>	<b>6,427,181</b>	<b>6,550,685</b>
<b>Capital Improvement Projects</b>	<b>123,504</b>	<b>5,127,454</b>	<b>5,250,958</b>
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
<b>Economic and Workforce Development Department</b>	-	<b>1,053,364</b>	<b>1,053,364</b>
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
<b>Housing and Community Development Department</b>	-	<b>287,848</b>	<b>287,848</b>
1004359 - CENTRAL DISTRICT PROJECTS	-	50,000	50,000
1004668 - 95TH AND INTERNATIONAL	-	237,848	237,848
<b>Oakland Public Works Department</b>	-	<b>(41,484)</b>	<b>(41,484)</b>
1005784 - FOX THEATER CAPITAL	-	(41,484)	(41,484)



By Fund, Department and Project	Encumbrance Carryforward	Project Carryforward	Total Carryforward
<b>5630 - Broadway/MacArthur/San Pablo Projects</b>	<b>20,000</b>	<b>155,150</b>	<b>175,150</b>
<b>Capital Improvement Projects</b>	<b>20,000</b>	<b>104,479</b>	<b>124,479</b>
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
<b>Economic and Workforce Development Department</b>	<b>-</b>	<b>50,671</b>	<b>50,671</b>
1000880 - BMSP 5630-P187410	-	3,894	3,894
1005179 - REDEVELOPMENT OPERATING PROJ	-	46,777	46,777
<b>Oakland Public Works Department</b>	<b>-</b>	<b>0</b>	<b>0</b>
1001066 - GLDN GTE REC CTR 5630-C435610	-	0	0
<b>5637 - BMSP: TA Bond Series 2006C-TE</b>	<b>-</b>	<b>1,872</b>	<b>1,872</b>
<b>Capital Improvement Projects</b>	<b>-</b>	<b>1,872</b>	<b>1,872</b>
1000137 - BMSP FAC IMPRV 5637-P187550	-	1,872	1,872
<b>5638 - BMSP: TA Bond Series 2006C-T</b>	<b>-</b>	<b>164,564</b>	<b>164,564</b>
<b>Capital Improvement Projects</b>	<b>-</b>	<b>103,193</b>	<b>103,193</b>
1000137 - BMSP FAC IMPRV 5637-P187550	-	75,000	75,000
1000139 - BMSP TEN IMPRV 5638-P187540	-	28,193	28,193
<b>Economic and Workforce Development Department</b>	<b>-</b>	<b>61,372</b>	<b>61,372</b>
1005179 - REDEVELOPMENT OPERATING PROJ	-	61,372	61,372
<b>5640 - Central City East Projects</b>	<b>0</b>	<b>21,788</b>	<b>21,788</b>
<b>Capital Improvement Projects</b>	<b>-</b>	<b>0</b>	<b>0</b>
1001627 - DERBY AVE LOT ENA 5640-P499510	-	0	0
<b>Economic and Workforce Development Department</b>	<b>0</b>	<b>88,919</b>	<b>88,919</b>
1000900 - CCE PUB PRIVT 5640-P356910	0	88,919	88,919
<b>Oakland Public Works Department</b>	<b>-</b>	<b>(67,131)</b>	<b>(67,131)</b>
1000900 - CCE PUB PRIVT 5640-P356910	-	(67,131)	(67,131)
<b>5643 - Central City East TA Bonds Series 2006A-T (Taxable)</b>	<b>32,528</b>	<b>6,588,473</b>	<b>6,621,001</b>
<b>Capital Improvement Projects</b>	<b>27,709</b>	<b>1,169,176</b>	<b>1,196,885</b>
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
<b>Economic and Workforce Development Department</b>	<b>4,400</b>	<b>3,168,239</b>	<b>3,172,639</b>
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
<b>Housing and Community Development Department</b>	<b>-</b>	<b>2,200,000</b>	<b>2,200,000</b>
1004359 - CENTRAL DISTRICT PROJECTS	-	2,200,000	2,200,000
<b>Oakland Public Works Department</b>	<b>419</b>	<b>51,059</b>	<b>51,478</b>
1000154 - CCE REPYMT AGRMT 5643-P233289	-	7,878	7,878
1000900 - CCE PUB PRIVT 5640-P356910	419	43,181	43,600
<b>5650 - Coliseum Projects</b>	<b>474,069</b>	<b>3,292,505</b>	<b>3,766,573</b>
<b>Capital Improvement Projects</b>	<b>290,133</b>	<b>2,089,039</b>	<b>2,379,173</b>
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
<b>Economic and Workforce Development Department</b>	<b>183,936</b>	<b>627,084</b>	<b>811,019</b>
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
<b>Oakland Public Works Department</b>	<b>-</b>	<b>576,382</b>	<b>576,382</b>
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
<b>5653 - Coliseum: TA Bonds Series 2003</b>	<b>-</b>	<b>18,712</b>	<b>18,712</b>
<b>Capital Improvement Projects</b>	<b>-</b>	<b>18,712</b>	<b>18,712</b>
1000161 - COL TRAN VILL INF 5656-C366920	-	18,712	18,712
<b>5656 - Coliseum: TA Bonds Series 2006B-T (Taxable)</b>	<b>1,072,488</b>	<b>6,388,442</b>	<b>7,460,930</b>
<b>Capital Improvement Projects</b>	<b>912,448</b>	<b>3,472,479</b>	<b>4,384,927</b>
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
<b>Economic and Workforce Development Department</b>	<b>324</b>	<b>2,673,232</b>	<b>2,673,556</b>
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
<b>Oakland Public Works Department</b>	<b>1,555</b>	<b>242,731</b>	<b>244,286</b>
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
<b>Planning and Building Department</b>	<b>158,161</b>	<b>-</b>	<b>158,161</b>
1000901 - IMPACT FEE NEXUS STUDY	158,161	-	158,161
<b>5660 - West Oakland Projects</b>	<b>-</b>	<b>483</b>	<b>483</b>
<b>Oakland Public Works Department</b>	<b>-</b>	<b>483</b>	<b>483</b>
1000170 - DMPNG APPRHNSN 5660-P441210	-	483	483
<b>5670 - Oakland Base Reuse Authority</b>	<b>3,654</b>	<b>68,241</b>	<b>71,895</b>
<b>Economic and Workforce Development Department</b>	<b>3,654</b>	<b>68,241</b>	<b>71,895</b>
1000191 - OARB BYBRDG GTWY 5670-P235310	3,654	68,241	71,895
<b>5671 - OBRA: Leasing &amp; Utility</b>	<b>288,805</b>	<b>3,179,198</b>	<b>3,468,003</b>
<b>Capital Improvement Projects</b>	<b>-</b>	<b>(494,594)</b>	<b>(494,594)</b>
1001542 - OBRA LEAS UT-CITY 5671-P294110	-	(494,594)	(494,594)
<b>Department of Workplace and Employment Standard</b>	<b>-</b>	<b>285,882</b>	<b>285,882</b>
1000036 - WO RESRCE CTR 5671-P465130	-	(65,796)	(65,796)
1004290 - OAK ARMY BASE PNLTY COLCTN	-	351,678	351,678
<b>Economic and Workforce Development Department</b>	<b>288,805</b>	<b>3,194,496</b>	<b>3,483,301</b>
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
<b>Oakland Public Works Department</b>	-	<b>193,414</b>	<b>193,414</b>
1001542 - OBRA LEAS UT-CITY 5671-P294110	-	193,414	193,414
<b>5672 - Joint Army Base Infrastructure</b>	<b>84,096</b>	<b>(396,427)</b>	<b>(312,331)</b>
<b>Capital Improvement Projects</b>	<b>84,096</b>	<b>(406,427)</b>	<b>(322,331)</b>
1000226 - RSK MGT PLN STS 5674-P453010	84,096	52,303	136,399
1001078 - TCIF OHIT 5672-C470020	-	(458,731)	(458,731)
<b>Economic and Workforce Development Department</b>	-	<b>10,000</b>	<b>10,000</b>
1001076 - RECYCLERS PEP 5672-P455910	-	10,000	10,000
<b>5674 - Oakland Army Base Joint Remediation</b>	<b>170</b>	-	<b>170</b>
<b>Economic and Workforce Development Department</b>	<b>170</b>	-	<b>170</b>
1000226 - RSK MGT PLN STS 5674-P453010	170	-	170
<b>5999 - Miscellaneous Capital Projects</b>	<b>130,252</b>	<b>1,074,704</b>	<b>1,204,956</b>
<b>Capital Improvement Projects</b>	<b>10,421</b>	<b>156,819</b>	<b>167,240</b>
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
<b>City Administrator</b>	<b>4</b>	<b>(38,924)</b>	<b>(38,921)</b>
1004352 - OAK A'S HOWARD SITE PEP 5999	4	(38,924)	(38,921)
<b>City Attorney</b>	-	<b>42,941</b>	<b>42,941</b>
1004352 - OAK A'S HOWARD SITE PEP 5999	-	42,941	42,941
<b>Department of Transportation</b>	<b>14,090</b>	<b>(607,120)</b>	<b>(593,030)</b>
1003826 - 12th ST. PARCEL ENA 5999	-	(595)	(595)
1004352 - OAK A'S HOWARD SITE PEP 5999	14,090	(606,525)	(592,435)
<b>Economic and Workforce Development Department</b>	<b>105,738</b>	<b>1,803,019</b>	<b>1,908,757</b>
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
<b>Non Departmental and Port</b>	-	<b>(282,031)</b>	<b>(282,031)</b>
1004352 - OAK A'S HOWARD SITE PEP 5999	-	(282,031)	(282,031)
<b>Oakland Public Works Department</b>	-	<b>(0)</b>	<b>(0)</b>
1004352 - OAK A'S HOWARD SITE PEP 5999	-	(0)	(0)
<b>6013 - 2013 LED Streetlight Acquisition Lease Financing</b>	-	<b>502</b>	<b>502</b>
<b>Non Departmental and Port</b>	-	<b>502</b>	<b>502</b>
1005212 - 2013 LED TE/QECB LEASE	-	502	502
<b>6029 - Taxable Pension Obligation Bonds: 2012 Series-PFRS</b>	-	<b>85</b>	<b>85</b>
<b>Non Departmental and Port</b>	-	<b>85</b>	<b>85</b>
1005210 - 2012 POB	-	85	85
<b>6032 - Taxable Pension Obligation: Series 2001</b>	-	<b>2</b>	<b>2</b>
<b>Non Departmental and Port</b>	-	<b>2</b>	<b>2</b>
1005209 - 2001 POB	-	2	2
<b>6036 - JPFA Refunding Revenue Bonds: 2008 Series A-1 (Tax-Exempt Bonds)</b>	-	<b>2,089</b>	<b>2,089</b>
<b>Non Departmental and Port</b>	-	<b>2,089</b>	<b>2,089</b>
1005232 - 2008 A-1 LRB REF & SWAP	-	2,089	2,089
<b>6064 - GO Refunding Bonds, Series 2015A</b>	-	<b>2,335</b>	<b>2,335</b>

By Fund, Department and Project	Encumbrance Carryforward	Project Carryforward	Total Carryforward
<b>Non Departmental and Port</b>	-	2,335	2,335
1005233 - 2015A GOB REFUNDING	-	2,335	2,335
<b>6322 - Measure DD: 2017C Clean Water, Safe Parks &amp; Open Space Trust for Oakland</b>	-	1,871	1,871
<b>Non Departmental and Port</b>	-	1,871	1,871
1005234 - 2017C GOB MEASURE DD	-	1,871	1,871
<b>6330 - Measure KK: 2017A-1 (TE) Infrastructure and Affordable Housing</b>	-	971	971
<b>Non Departmental and Port</b>	-	971	971
1005235 - 2017A-1 GOB MEASURE KK	-	971	971
<b>6331 - Measure KK: 2017A-2 (Taxable) Infrastructure and Affordable Housing</b>	-	2,335	2,335
<b>Non Departmental and Port</b>	-	2,335	2,335
1005236 - 2017A-2 GOB MEASURE KK	-	2,335	2,335
<b>6332 - Measure KK: 2020B-1 GOB</b>	-	3,335	3,335
<b>Non Departmental and Port</b>	-	3,335	3,335
1005237 - 2020B-1 GOB MEASURE KK	-	3,335	3,335
<b>6333 - Measure KK: 2020B-2 GOB</b>	-	3,337	3,337
<b>Non Departmental and Port</b>	-	3,337	3,337
1005238 - 2020B-2 GOB MEASURE KK	-	3,337	3,337
<b>6334 - 2020 GOB Refunding</b>	-	2,835	2,835
<b>Non Departmental and Port</b>	-	2,835	2,835
1005239 - 2020 GOB Refunding	-	2,835	2,835
<b>6540 - Skyline Sewer District - Redemption</b>	-	20,000	20,000
<b>Non Departmental and Port</b>	-	20,000	20,000
1005241 - 1996 A SKYLINE ASSESSMENT	-	20,000	20,000
<b>6557 - Piedmont Pines P1 2018 Reassessment Refunding Bond</b>	-	8,279	8,279
<b>Non Departmental and Port</b>	-	8,279	8,279
1005242 - 2018 PIEDMONT PINES 1 ASSESS	-	8,279	8,279
<b>6587 - 2012 Refunding Reassessment Bonds-Debt Service</b>	-	25,306	25,306
<b>Non Departmental and Port</b>	-	25,306	25,306
1005243 - 2012 DIST NO 99-1 ASSES BONDS	-	25,306	25,306
<b>6613 - JPFA Lease Revenue Refunding Bonds, Series 2018</b>	-	50	50
<b>Non Departmental and Port</b>	-	50	50
1005206 - 2018 LRB REF (ADMIN BLDG)	-	50	50
<b>7100 - Police and Fire Retirement System</b>	16,700	(58)	16,641
<b>Finance Department</b>	16,700	-	16,700
1000007 - DP080 Administrative Project	16,700	-	16,700
<b>Oakland Public Works Department</b>	-	(58)	(58)
1004005 - 150 RETIREMENT OFFICE	-	(58)	(58)
<b>7130 - Employee Deferred Compensation</b>	3,067	-	3,067
<b>Human Resources Management Department</b>	3,067	-	3,067
1000005 - DP050 Administrative Project	3,067	-	3,067
<b>7420 - State Asset Trust</b>	-	91,525	91,525
<b>Police Department</b>	-	91,525	91,525
1000779 - STATE ASSET TRUST	-	91,525	91,525
<b>7440 - Unclaimed Cash</b>	(33,586)	(72,348)	(105,934)
<b>Police Department</b>	(33,586)	(72,348)	(105,934)
1000749 - UNCLAIMED CASH	(33,586)	(72,348)	(105,934)
<b>7540 - Oakland Public Library Trust</b>	93,963	504,538	598,501
<b>Capital Improvement Projects</b>	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
<b>Oakland Public Library Department</b>	<b>76,220</b>	<b>504,555</b>	<b>580,775</b>
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
<b>7640 - Oakland Public Museum Trust</b>	<b>-</b>	<b>716,570</b>	<b>716,570</b>
<b>Non Departmental and Port</b>	<b>-</b>	<b>716,570</b>	<b>716,570</b>
1004310 - MUSEUM ACCSN-DEACCSN	-	716,570	716,570
<b>7690 - Kerrison Trust for Police Enhancement</b>	<b>-</b>	<b>733</b>	<b>733</b>
<b>Police Department</b>	<b>-</b>	<b>733</b>	<b>733</b>
1000753 - KERRISON TRUST FOR POLICE	-	733	733
<b>7760 - Grant Clearing</b>	<b>980,132</b>	<b>-</b>	<b>980,132</b>
<b>City Administrator</b>	<b>13,533</b>	<b>-</b>	<b>13,533</b>
1001288 - PWA OVERHEAD CLEARING	13,533	-	13,533
<b>Department of Transportation</b>	<b>59,290</b>	<b>-</b>	<b>59,290</b>
1003336 - DOT OVERHEAD CLEARING	59,290	-	59,290
<b>Human Services Department</b>	<b>35,894</b>	<b>-</b>	<b>35,894</b>
1000017 - DP780 Administrative Project	35,894	-	35,894
<b>Oakland Public Works Department</b>	<b>871,414</b>	<b>-</b>	<b>871,414</b>
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
<b>7780 - Oakland Redevelopment Agency Projects (ORA)</b>	<b>-</b>	<b>153,351</b>	<b>153,351</b>
<b>Oakland Public Works Department</b>	<b>-</b>	<b>153,351</b>	<b>153,351</b>
1000161 - COL TRAN VILL INF 5656-C366920	-	153,351	153,351
<b>7901 - Oakland Senior Center: Downtown</b>	<b>0</b>	<b>-</b>	<b>0</b>
<b>Human Services Department</b>	<b>0</b>	<b>-</b>	<b>0</b>
1000311 - DOSC TRUST FUND	0	-	0
<b>7902 - Oakland Senior Center: North</b>	<b>-</b>	<b>10,667</b>	<b>10,667</b>
<b>Human Services Department</b>	<b>-</b>	<b>10,667</b>	<b>10,667</b>
1000314 - NORTH SENIOR CENTER TRUST FUND	-	10,667	10,667
<b>7903 - Oakland Senior Center: West</b>	<b>-</b>	<b>6,802</b>	<b>6,802</b>
<b>Human Services Department</b>	<b>-</b>	<b>6,802</b>	<b>6,802</b>
1001215 - WEST SENIOR CENTER TRUST FUND	-	6,802	6,802
<b>7904 - Oakland Senior Center: East</b>	<b>274</b>	<b>11,595</b>	<b>11,869</b>
<b>Human Services Department</b>	<b>274</b>	<b>11,595</b>	<b>11,869</b>
1001243 - EAST SENIOR CENTER TRUST FUND	274	11,595	11,869
<b>7999 - Miscellaneous Trusts</b>	<b>2,129</b>	<b>1,310,030</b>	<b>1,312,158</b>
<b>Economic and Workforce Development Department</b>	<b>-</b>	<b>149,551</b>	<b>149,551</b>
1000042 - C2C PERALTA 7999-G500710	-	(7,874)	(7,874)
1000500 - MAYOR'S SUMMER YOUTH DONATION	-	157,426	157,426
<b>Mayor</b>	<b>-</b>	<b>71,304</b>	<b>71,304</b>
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
<b>Oakland Parks and Recreation Department</b>	-	<b>1,051,588</b>	<b>1,051,588</b>
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
<b>Oakland Public Works Department</b>	<b>2,129</b>	<b>37,587</b>	<b>39,716</b>
1000642 - PARADIES PARK TRUST	2,129	37,587	39,716