

DISTRIBUTION DATE: 05-26-15

MEMORANDUM

TO: HONORABLE MAYOR &
CITY COUNCIL

FROM: Kiran Bawa
Budget Director

SUBJECT: FY 2015-17 Budget Questions
Responses #3

DATE: May 26, 2015

City Administrator

Date

Approval

Donna Hom /s/**5/26/2015**

PURPOSE

The purpose of this memorandum is to transmit to the full City Council and public, responses to questions raised by City Councilmembers regarding the Fiscal Year (FY) 2015-17 Biennial Proposed Policy Budget (proposed budget). We have answered as many questions as possible; however, some questions require more analysis. These questions will be answered through future memoranda along with responses to additional questions received. To the extent additional information becomes available on any of the responses below, updates will be provided.

RESPONSES

- 1) **What is the dollar amount of police overtime that is projected in each year of the 2015-2017 budget?**

The proposed budget includes \$13.5 million in each year for OPD overtime (all funds).

- 2) **How many field training officers would be required for each of the graduating classes of academies proposed by the Mayor. How many FTOs do we currently have? Do we have sufficient FTOs for each academy?**

It is feasible to conduct five (5) police academies in two (2) years to address the projected attrition. Resolution No. 84767 C.M.S. passed by Council December 10, 2013 requires that the Oakland Police Department (OPD) plan out staffing needs to address projections and actuals. The approved future police academies address those projections and actuals and the Field Training (FTO) was factored into the plan by spacing out the academies to

provide adequate resource for field training. Please refer to the *Table 1* below, which provides information on proposed academies, with the start, graduation and FTO dates:

Table 1: Academy Timelines

Academy	Start	Graduate	FTO Period
172 nd Academy	4/27/15	10/30/15	10/31/15 – 2/2/16
173 rd Academy	7/6/15	1/8/16	1/9/16 – 4/29/16
174 th Academy	11/11/15	5/13/16	5/14/16 – 9/2/16
175 th Academy	7/11/16	1/13/17	1/14/17 – 5/5/17
176 th Academy	1/2/17	6/30/17	7/1/17 – 9/20/17
177 th Academy	7/10/17	1/12/18	1/13/18 – 5/4/18

- 3) **What is the dollar amount in the Administration’s 2015-2017 budget that is proposed to come from the sale of the DD 12th St remainder parcel? What expenditures does the Administration’s budget include that are coming from the sale of the 12th St. remainder parcel?**

The proposed budget includes \$4.4 million in one-time property sale revenue in FY 2015-16. 25 percent of the projected revenue (\$1.1 million) is proposed to be transferred to the Affordable Housing Trust Fund (1870). The remaining \$3.3 million is combined with a variety of other one-time revenues in the General Purpose Fund (GPF) and utilized for various one-time expenditures. Please refer to the Significant Changes section of the proposed budget beginning on page E-7, or Attachment A to the Response Memo #2 dated May 18, 2015 includes a list of one-time revenue and one-time expenditures (additions).

- 4) **Please provide the percentage increase or decrease for each department’s budget in the Administration’s proposed budget, comparing the proposed amount for each year of the new budget to the current year.**

Attachment A provides the percentage increase for each department for all funds, comparing proposed FY 2015-16 with FY 2014-15 midcycle adopted and proposed FY 2016-17 also against FY 2014-15 midcycle adopted. However, the percentage increase calculation can appear skewed depending on the base amount (a relatively small dollar increase can appear to be a large percentage increase if the base amount is small and vice versa). Below is a chart (*Table 2*) that provides the percentage share of the dollar growth for each department between FY 2015-16 proposed and FY 2014-15 midcycle adopted and FY 2016-17 proposed and FY 2014-15 midcycle adopted.

Table 2: Percentage of Budget Increase by Department

ALL FUNDS		Y1	Y1	Y2	Y2
Department	FY 2014-15 Midcycle	FY 2015-16 Proposed	% Share of FY15-16 Increase	FY 2016-17 Proposed	% Share of FY16-17 Increase
Capital Improvement Proj	\$33,972,305	\$39,686,275	8.76%	\$31,673,077	-7.16%
City Administrator	\$16,500,414	\$20,166,007	5.62%	\$19,587,152	9.61%
City Attorney	\$13,845,194	\$14,587,193	1.14%	\$14,489,362	2.01%
City Auditor	\$1,561,450	\$1,913,715	0.54%	\$1,826,542	0.83%
City Clerk	\$1,963,413	\$1,983,102	0.03%	\$1,993,599	0.09%
City Council	\$3,848,098	\$4,169,762	0.49%	\$4,196,263	1.08%
Economic & Workforce Devel	\$14,732,579	\$17,448,466	4.17%	\$17,287,485	7.96%
Finance Department	\$35,662,731	\$35,960,490	0.46%	\$35,172,047	-1.53%
Fire Department	\$130,419,409	\$135,612,795	7.97%	\$139,494,304	28.26%
Housing & Community Devel	\$14,788,207	\$18,545,356	5.76%	\$19,197,742	13.73%
Human Resources	\$5,967,131	\$6,732,799	1.17%	\$6,570,365	1.88%
Human Services	\$61,826,634	\$67,898,849	9.31%	\$68,797,678	21.71%
Information Technology	\$16,581,204	\$27,222,603	16.32%	\$22,400,093	18.12%
Library	\$27,651,899	\$28,812,157	1.78%	\$29,677,494	6.31%
Mayor	\$2,045,594	\$2,842,696	1.22%	\$2,865,779	2.55%
Non-Departmental	\$331,789,167	\$340,993,096	14.12%	\$309,082,317	-70.70%
Parks & Recreation	\$24,682,316	\$26,237,743	2.39%	\$26,120,900	4.48%
Planning & Building	\$23,716,581	\$27,223,005	5.38%	\$26,971,545	10.13%
Police Department	\$229,335,923	\$236,166,453	10.48%	\$241,949,517	39.27%
Public Works	\$157,801,081	\$159,690,551	2.90%	\$161,454,990	11.38%
Grand Total	\$1,148,691,330	\$1,213,893,113	100.00%	\$1,180,808,251	100.00%

5) What is the dollar amount in the proposed Administration’s budget, to help businesses victimized by vandalism to restore their properties?

In the past Facade Improvement Program (FIP) grant funds have been available to assist businesses with damage to storefronts, etc. There is nothing specifically in the FY 2015-17 proposed budget for these type of grants to businesses. These funds have historically been provided through redevelopment funds or Community Development Block Grant funds. There are prior year appropriations remaining that can be awarded (mostly from remaining redevelopment bond funds) for the FIP in the Central District and the Broadway/MacArthur/San Pablo Redevelopment Area. Additionally, the City Council recently approved an increase in the excess Bond Spending Plan for the Broadway/MacArthur/San Pablo Redevelopment Area for the FIP totaling \$350,000, where most of the damage is experienced during protests.

6) Do the following funds have negative fund balances: 4400, 1100.

Yes, the Self Insurance Fund (1100) and the Facilities Fund (4400) have historic negative fund balances. The estimated ending fund balance for 6/30/2015 is provided in the proposed budget document on pages E-39 and E-46, respectively. The 6/30/2017 estimated ending fund balance is provided on pages E-51 and E-59, respectively. Both of these funds are on ten-year repayment schedules, which can be found on page E-109. The negative balance in Fund 1100 is projected to be paid off by FY 2021-22. The negative balance in Fund 4400 is projected to be paid off by FY 2019-20. The proposed budget includes a \$4 million one-time payment for Fund 4400 that is front loaded in FY 2015-16 to reduce the ongoing repayment amount. The FY 2015-17 Proposed Budget is available online at: www.oaklandnet.com/15-17budget. In addition to these two negative funds, the City has dozens of other fund with negative balances with details provided on pages E-103 through E-109 of the budget book. Table 3 below provides a historical summary of total negative balances citywide.

Table 3: Negative Fund Balance Summary

Negative Fund Category	Fund Balance FY 2009-10	Fund Balance FY 2010-11	Fund Balance FY 2011-12	Fund Balance FY 2012-13	Fund Balance FY 2013-14
1 Negative Funds with Repayment Plan	(98,175,474)	(94,379,909)	(78,072,482)	(67,926,367)	(62,278,619)
2 Reimbursable Negative Funds ¹	(22,448,746)	(13,525,732)	(18,629,957)	(30,450,879)	(22,871,116)
3 Non-Reimbursable Negative Funds without Repayment Plan	(17,542,656)	(13,441,408)	(14,091,416)	(13,447,067)	(13,519,597)
Total Negative Funds	(138,166,876)	(121,347,049)	(110,793,855)	(111,824,313)	(98,669,332)
FY 2010-11 through FY 2013-14 repayment amount	39,497,544				

¹ As of June 30, 2013, the City has spend approximately \$4.1 million of former Redevelopment 3rd Party Contracts that the State Department of Finance (DOF) has disallowed. On July 29, 2013 the Oversight Board approved the Bond Expenditure Agreement between the City and Oakland Redevelopment Successor Agency (ORSA) to reimburse these funds. These amounts are excluded from the above totals in FY 2012-13, and included the totals in FY 2013-14.

7) The fund balances in the budget book are incomplete. There is no ending and/or beginning balance for the following funds: 1150, 1450, 4450, 5321, 5505, 6311, 6312, 6321, 7760. Also, the budget book fails to include the following funds and balances: 1250 paid leaves, 1300 fringe benefits, 1350 revolving fund accounts pay, 1400 revolving fund payroll, 1500 accounts receivable revolving.

Explanation on fund balance for each of the funds is provided below:

Worker’s Compensation (WC) Fund (1150)

This is a clearing fund for all City WC claims and it does not carry a fund balance, which is why the projected ending fund balances for June 30, 2015 and June 30, 2017 is zero on pages E-39 and E-51.

Paid Leave Fund (1250)

The paid leave fund is used to pay for all accrued paid leave for City employees. The paid leave calculations are applied to payroll expenditures to accumulate funds for employee earned vacations, sick, holidays and other paid leave programs. As of June 30, 2014, the City had accrued vacation and sick leave of approximately \$40.3 million (Liability) and the paid leave had \$4.0 million in fund balance.

See page 74, Note 11, Long-Term Obligations of the Comprehensive Annual Financial Report (CAFR) for the City as of June 30, 2014:

<http://www.oaklandnet.com/government/fwawebsite/accounting/CAFR.htm>

Fringe Benefits Fund (1300)

The fringe benefits fund is a clearing fund for City fringe benefits (Medical, Retirement etc.) and the fund does not carry a fund balance. The fringe benefits calculations are applied to payroll expenditures through the burdening process to fund employer-paid benefits, such as medical coverage (including retiree medical), professional development allowance, dental, vision, insurance, retirement and others.

Revolving Fund for Accounts Payable Fund (1350)

This is a clearing or transitional fund for all City accounts payable and the fund does not carry a fund balance.

Revolving Fund for Payroll Fund (1400)

This is a clearing or transitional fund for all City payroll payments (Employees' Salaries) and the fund does not carry a fund balance.

Unemployment Compensation Insurance Claims Fund (1450)

This is a clearing or transitional fund for all City Unemployment Compensation Claims and the fund does not carry a fund balance.

Revolving Fund for Accounts Receivables Fund (1500):

This is a clearing or transitional fund for all City accounts receivables and the fund does not carry a fund balance.

City Facilities Energy Conservation Projects Fund (4450)

This fund has a projected balance of \$1.98 million as shown on page E-47. The source of funds was a one-time settlement and funds were all appropriated at the time of the settlement and have been spent down over the past several years. The position budgeted here uses existing appropriation, which is why there is no proposed new budgeted funds.

Measure DD Capital Fund (5321)

This fund was created as second series for Measure DD that the voters approved in November 2002 to improve water quality, provide educational and recreational facilities for children, clean up Lake Merritt, restore Oakland's creeks, waterfront and Estuary, preserve and acquire open space, renovate parks, and provide safe public spaces. On

page E-47, the Measure DD Fund (**5321**) shows a projected balance of \$12.34 million. Again, these bond proceeds were all appropriated (\$64.5 million) at the time the bond was issued – any appropriation for FY 2015-17 is off-set using the remaining original bond proceeds appropriation.

Public Arts Fund (5505)

The projected fund balance of Public Art Fund, where the 1.5 percent for public art is set aside on eligible City capital projects, is \$0.37 million as shown on page E-48. Fund 5505 is similar to 4450 and 5321 in that all available funds have already been budgeted. Therefore, the budget associated with positions must be offset using existing appropriation to ensure the fund is not overspent.

Measure G Fund (6311), GOB Series 2012 Refunding Fund (6312), Measure DD Debt Fund (6321):

Funds 6311, 6312 and 6321 are funds that are set up only for paying debt service. The source of funds are special property assessments and only the amount required to pay the debt service is assessed, which is why there is no projected fund balance for June 30, 2015 and June 30, 2017 on pages E-49 and E-61.

Grant Clearing Fund (7760)

This fund is used by Oakland Public Works for their departmental overhead and capital projects staff. The projected balance is \$396,131 as shown on page E-50. All appropriations in this fund are either offset with an overhead recovery (expenditure offset) or the staff budgeted here actually charge their time to capital projects in a variety of other funds, so the actual cost to Fund 7760 is zero, which is why there is no projected revenues.

8) Please provide a copy of the most recent "Oakland Operating, City of Oakland Fund Balance Report".

Please see *Attachment B*. This report is a snapshot of fund balances as of April 30, 2015.

9) Please provide the background and history of the Animal Services budget.

Last year the City Council allocated additional funds for Oakland Animal Services (OAS) on two separate occasions. The first increase occurred in January 2014 to hire Animal Care Attendants (ACAs). In June 2014, the City Council increased the FY 2014-15 midcycle budget for Oakland Animal Services by \$400,000 to fund additional positions, and included roughly \$250,000 to continue funding for the ACA and operating funds.

The \$400,000 allocated last June will be used to:

- Hire a shelter manager;
- Upgrade one administrative position to ensure that certain HR/purchasing-type functions historically performed by OPD can be managed by personnel at OAS;

- Upgrade seven ACA positions from part-time to full-time positions (increase in benefit costs); and
- Upgrade an Animal Control Officer (ACO) position to an ACO Supervisor in order to provide oversight to the officers.

On January 2, 2015, the official transition of OAS from a division of OPD to a standalone department within the City Administrator's Office occurred. OAS staff were transferred to the standalone department, with the exception of the three sworn OPD personnel (budgeted at \$557,000). Two police staff have gone back to police duties and the third will go back to police duties by the end of this fiscal year. The positions added from the \$400,000 roughly aligns with duties of two of the sworn personnel, as the lieutenant was performing some of the shelter manager's functions and one sergeant was acting as an ACO supervisor.

For questions, please contact Kiran Bawa, Budget Director, at (510) 238-3671.

Respectfully submitted,

/S/

Kiran Bawa
Budget Director/Deputy City Administrator

Attachments:

- A – Percentage Increase by Department and Percentage share of Increase
- B – Oakland Operating, City of Oakland Fund Balance Report – April 30, 2015

ALL FUNDS	Y1	Y1	Y1	Y1	Y2	Y2	Y2	Y2	Y2	
Department	FY 2014-15 Midcycle	FY 2015-16 Proposed	% Change Between FY14- 15 & FY15-16	Increase between FY14-15 and FY15-16	% Share of FY15-16 Increase	FY 2016-17 Proposed	% Change Between FY14- 15 & FY16-17	Increase between FY14-15 and FY16-17	% Share of FY16-17 Increase	Comments
Capital Improvement Proj	\$33,972,305	\$39,686,275	16.82%	\$5,713,970	8.76%	\$31,673,077	-6.77%	(\$2,299,228)	-7.16%	
City Administrator	\$16,500,414	\$20,166,007	22.22%	\$3,665,593	5.62%	\$19,587,152	18.71%	\$3,086,738	9.61%	Transfer of OAS from OPD to CAO
City Attorney	\$13,845,194	\$14,587,193	5.36%	\$741,999	1.14%	\$14,489,362	4.65%	\$644,168	2.01%	
City Auditor	\$1,561,450	\$1,913,715	22.56%	\$352,265	0.54%	\$1,826,542	16.98%	\$265,092	0.83%	
City Clerk	\$1,963,413	\$1,983,102	1.00%	\$19,689	0.03%	\$1,993,599	1.54%	\$30,186	0.09%	
City Council	\$3,848,098	\$4,169,762	8.36%	\$321,664	0.49%	\$4,196,263	9.05%	\$348,165	1.08%	
Economic & Workforce Devel	\$14,732,579	\$17,448,466	18.43%	\$2,715,887	4.17%	\$17,287,485	17.34%	\$2,554,906	7.96%	Common area facilities charges
Finance Department	\$35,662,731	\$35,960,490	0.83%	\$297,759	0.46%	\$35,172,047	-1.38%	(\$490,684)	-1.53%	
Fire Department	\$130,419,409	\$135,612,795	3.98%	\$5,193,386	7.97%	\$139,494,304	6.96%	\$9,074,895	28.26%	
Housing & Community Devel	\$14,788,207	\$18,545,356	25.41%	\$3,757,149	5.76%	\$19,197,742	29.82%	\$4,409,535	13.73%	25% of boomerang to AHTF
Human Resources	\$5,967,131	\$6,732,799	12.83%	\$765,668	1.17%	\$6,570,365	10.11%	\$603,234	1.88%	
Human Services	\$61,826,634	\$67,898,849	9.82%	\$6,072,215	9.31%	\$68,797,678	11.28%	\$6,971,044	21.71%	
Information Technology	\$16,581,204	\$27,222,603	64.18%	\$10,641,399	16.32%	\$22,400,093	35.09%	\$5,818,889	18.12%	IT License & Maintenance costs
Library	\$27,651,899	\$28,812,157	4.20%	\$1,160,258	1.78%	\$29,677,494	7.33%	\$2,025,595	6.31%	
Mayor	\$2,045,594	\$2,842,696	38.97%	\$797,102	1.22%	\$2,865,779	40.10%	\$820,185	2.55%	
Non-Departmental	\$331,789,167	\$340,993,096	2.77%	\$9,203,929	14.12%	\$309,082,317	-6.84%	(\$22,706,850)	-70.70%	Many one-time items in Non-Dept
Parks & Recreation	\$24,682,316	\$26,237,743	6.30%	\$1,555,427	2.39%	\$26,120,900	5.83%	\$1,438,584	4.48%	
Planning & Building	\$23,716,581	\$27,223,005	14.78%	\$3,506,424	5.38%	\$26,971,545	13.72%	\$3,254,964	10.13%	Fee study increased Fund 2415 rev
Police Department	\$229,335,923	\$236,166,453	2.98%	\$6,830,530	10.48%	\$241,949,517	5.50%	\$12,613,594	39.27%	
Public Works	\$157,801,081	\$159,690,551	1.20%	\$1,889,470	2.90%	\$161,454,990	2.32%	\$3,653,909	11.38%	
Grand Total	\$1,148,691,330	\$1,213,893,113	5.68%	\$65,201,783	100.00%	\$1,180,808,251	2.80%	\$32,116,921	100.00%	

Positive-Good
Negative-Bad

Positive-Good

Positive-Good

Positive-Bad
Negative-Good

Negative-Good

Positive-Good

Oakland Operating
CITY OF OAKLAND Fund Balance Report
Period: P10 -15

Date: 19-MAY-15 12:09:51

		Type	Beginning Fund Balance (as of 6/30/14)	Fiscal YTD Revenues	Fiscal YTD Expenditures	Net Effect on Fund Balance	Journals To Fund Equity	Ending Fund Balance P10-15
FUND	GROUP A:							
1010	General Fund: General Purpos	GFD	110,756,347.55	387,248,824.45	417,166,061.70	29,917,237.25	-	80,839,110.30
1020	Vital Services Stabilization	GFD	-	2,023,266.47	-	(2,023,266.47)	-	2,023,266.47
1100	Self Insurance Liability	GFD	(22,474,395.44)	24,869,312.20	18,438,432.60	(6,430,879.60)	-	(16,043,515.84)
1200	Pension Override Tax Revenue	GFD	65,487,340.37	62,189,898.43	59,903,338.84	(2,286,559.59)	-	67,773,899.96
1250	Paid Leaves	GFD	3,989,233.78	8,527.58	1,993,879.78	1,985,352.20	-	2,003,881.58
1550	OPRCA Recreation Center Oper	GFD	38,087.77	94.43	-	(94.43)	-	38,182.20
1600	Underground District Revolvi	GFD	(968,268.52)	(2,399.96)	-	2,399.96	-	(970,668.48)
1610	Successor Redevelopment Agen	GFD	103,194.71	5,919,870.58	7,135,364.28	1,215,493.70	-	(1,112,298.99)
1700	Mandatory Refuse Program	GFD	(5,063,421.27)	425,431.76	870,808.75	445,376.99	-	(5,508,798.26)
1710	Recycling Program	GFD	2,385,452.89	7,475,049.06	6,840,251.05	(634,798.01)	-	3,020,250.90
1720	Comprehensive Clean-up	GFD	7,531,277.50	14,377,024.34	16,016,219.42	1,639,195.08	-	5,892,082.42
1730	Henry J Kaiser Convention Ce	GFD	(2,338,468.90)	477,707.70	-	(477,707.70)	-	(1,860,761.20)
1740	Hazardous Materials Inspecti	GFD	1,339,098.30	111,813.03	893,972.10	782,159.07	-	556,939.23
1750	Multipurpose Reserve	GFD	(5,206,843.53)	3,714,828.71	3,412,239.31	(302,589.40)	-	(4,904,254.13)
1760	Telecommunications Reserve	GFD	554,289.90	913,176.11	1,489,367.53	576,191.42	-	(21,901.52)
1770	Telecommunications Land Use	GFD	817,482.94	512,268.05	438,778.09	(73,489.96)	-	890,972.90
1791	Contract Administration Fee	GFD	(1,789,293.94)	479,346.36	-	(479,346.36)	-	(1,309,947.58)
1810	Oak Knoll Vista Emergency Re	GFD	214,361.26	499.70	-	(499.70)	-	214,860.96
1820	OPRCA Self Sustaining Revolv	GFD	2,019,639.87	4,951,455.36	5,621,974.09	670,518.73	-	1,349,121.14
1830	Central District Project Are	GFL	1,738,358.27	8,200.50	-	(8,200.50)	-	1,746,558.77
1831	Central City East Project Ar	GFL	(710.04)	(1.61)	-	1.61	-	(711.65)
1832	Coliseum Project Area Loans	GFL	43,916.59	1,343.47	-	(1,343.47)	-	45,260.06
1833	BMSPP Project Area Loans	GFL	171.97	0.35	-	(0.35)	-	172.32
1870	Affordable Housing Trust Fun	GFD	103,653.09	1,935,770.68	64,549.05	(1,871,221.63)	-	1,974,874.72
TOTA	L FUND GROUP A:		159,280,505.12	517,641,307.75	540,285,236.59	22,643,928.84	-	136,636,576.28
FUND	GROUP B:							
1780	Kid's First Oakland Children	SOS	2,266,404.82	13,127,748.08	8,803,831.49	(4,323,916.59)	-	6,590,321.41

			Beginning Fund Balance (as of 6/30/14)	Fiscal YTD Revenues	Fiscal YTD Expenditures	Net Effect on Fund Balance	Journals To Fund Equity	Ending Fund Balance P10-15
1880	Low Mod Operations	SHA	2,282,868.42	1,330,592.87	106,327.11	(1,224,265.76)	-	3,507,134.18
1882	Multi Service Center/Rent	SHA	39,689.81	102,636.85	90,869.29	(11,767.56)	-	51,457.37
1883	2000 Subordinated Housing Se	SHA	144,471.58	123,805.12	18,565.42	(105,239.70)	-	249,711.28
1884	2006 Housing Bond Proceeds	SHA	8,618,442.26	936,735.61	858,640.34	(78,095.27)	-	8,696,537.53
1885	2011A-T Subordinated Housing	SHA	(1,451,334.59)	24,611,722.93	23,159,089.57	(1,452,633.36)	-	1,298.77
2061	2006 FEMA: 1628 Winter Storm	SFS	(174,446.21)	(24,905.60)	-	24,905.60	-	(199,351.81)
2062	2006 FEMA: 1646 Spring Storm	SFS	(271,682.89)	(633.30)	-	633.30	-	(272,316.19)
2081	2008 Winter Storm	SFS	388.85	0.93	-	(0.93)	-	389.78
2101	National Archives and Record	SFS	3,025.54	7.06	-	(7.06)	-	3,032.60
2102	Department of Agriculture	SFS	(161,916.58)	610,534.39	409,509.72	(201,024.67)	-	39,108.09
2103	HUD-ESG/SHP/HOPWA	SFS	(4,445,304.34)	2,427,098.69	5,095,782.19	2,668,683.50	-	(7,113,987.84)
2104	Department of Commerce	SFS	82,501.72	10,020.59	-	(10,020.59)	-	92,522.31
2105	HUD-EDI Grants	SFS	337,714.96	315,775.64	331,145.84	15,370.20	-	322,344.76
2107	HUD-108	SFS	(3,613,636.67)	2,046,304.75	1,789,349.24	(256,955.51)	-	(3,356,681.16)
2108	HUD-CDBG	SFS	494,581.85	6,993,305.50	8,524,896.76	1,531,591.26	-	(1,037,009.41)
2109	HUD-Home	SFS	2,932,959.72	2,596,272.72	4,315,215.99	1,718,943.27	-	1,214,016.45
2110	Department of the Interior	SFS	2,920.04	6.85	-	(6.85)	-	2,926.89
2111	2000 Local Law Enforcement B	SFS	(78,605.98)	(188.01)	3,454.70	3,642.71	-	(82,248.69)
2112	Department of Justice	SFS	(87,331.55)	1,304,684.41	1,335,384.08	30,699.67	-	(118,031.22)
2113	Department of Justice - COPS	SFS	(270,749.87)	1,400,055.33	3,233,172.32	1,833,116.99	-	(2,103,866.86)
2114	Department of Labor	SFS	(108,389.60)	920,853.19	791,949.12	(128,904.07)	-	20,514.47
2116	Department of Transportation	SFS	(109,219.60)	569,997.70	1,037,084.01	467,086.31	-	(576,305.91)
2117	Department of Treasury	SFS	413,655.41	18,415.75	247,330.17	228,914.42	-	184,740.99
2120	Federal Action Agency	SFS	(36,948.75)	19,938.09	230,520.72	210,582.63	-	(247,531.38)
2123	US Dept of Homeland Security	SFS	(764,363.51)	1,341,254.81	1,749,791.43	408,536.62	-	(1,172,900.13)
2124	Federal Emergency Management	SFS	(1,249,486.37)	3,538,385.40	4,765,823.02	1,227,437.62	-	(2,476,923.99)
2125	Environmental Protection Age	SFS	2,303,800.31	5,369.13	600.58	(4,768.55)	-	2,308,568.86
2127	Dept of Transportation-TIGER	SFS	(15,091.25)	15,145.16	-	(15,145.16)	-	53.91
2128	Department of Health and Hum	SFS	(1,553,583.09)	15,235,470.66	18,019,556.54	2,784,085.88	-	(4,337,668.97)
2129	Trade Corridor Improvement F	SFS	(274,718.21)	43,720,857.19	50,335,763.58	6,614,906.39	-	(6,889,624.60)
2132	California Department of Agri	SFS	13,347.08	31.13	-	(31.13)	-	13,378.21
2134	California Parks and Recreat	SFS	(1,445,219.40)	113,721.93	2,293,412.26	2,179,690.33	-	(3,624,909.73)
2136	California Water Resource Bo	SFS	103,430.24	241.15	-	(241.15)	-	103,671.39
2138	California Department of Edu	SFS	3,463.55	818,542.72	60,067.01	(758,475.71)	-	761,939.26
2139	California Department of Con	SFS	148,783.44	104,685.59	6,033.91	(98,651.68)	-	247,435.12
2140	California Department of Tra	SFS	113,900.46	1,160,393.50	754,703.91	(405,689.59)	-	519,590.05
2144	California Housing and Commu	SFS	(1,518,505.97)	686,304.86	1,625,872.91	939,568.05	-	(2,458,074.02)

			Beginning Fund Balance (as of 6/30/14)	Fiscal YTD Revenues	Fiscal YTD Expenditures	Net Effect on Fund Balance	Journals To Fund Equity	Ending Fund Balance P10-15
2146	California State Emergency S	SFS	2,126,646.43	4,957.47	-	(4,957.47)	-	2,131,603.90
2148	California Library Services	SFS	(564,621.47)	138,087.98	120,099.48	(17,988.50)	-	(546,632.97)
2150	California Department of Fis	SFS	150,663.96	351.17	-	(351.17)	-	151,015.13
2152	California Board of Correcti	SFS	43,015.50	2,002,491.55	909,166.72	(1,093,324.83)	-	1,136,340.33
2154	California Integrated Waste	SFS	(72,789.53)	126,827.68	54,976.65	(71,851.03)	-	(938.50)
2158	5th Year State COPS Grant, A	SFS	790,339.24	566,713.73	200,558.20	(366,155.53)	-	1,156,494.77
2159	State of California Other	SFS	10,775.07	3,035,696.93	3,892,467.86	856,770.93	-	(845,995.86)
2160	County of Alameda: Grants	SOS	1,417,159.60	1,349,223.37	1,159,314.04	(189,909.33)	-	1,607,068.93
2162	Metro Transportation Com: TD	SFS	(10,870.38)	11,347.26	26,512.14	15,164.88	-	(26,035.26)
2163	Metro Transportation Com: Pr	SFS	(537,224.39)	1,457,963.07	1,972,127.10	514,164.03	-	(1,051,388.42)
2164	Congestion Mitigation & Air	SOS	(91,716.56)	(213.80)	-	213.80	-	(91,930.36)
2165	Prop 1B Nov 2006 CA Trans Bo	SFS	(23,461.71)	(47.99)	(23,497.66)	(23,449.67)	-	(12.04)
2166	Bay Area Air Quality Managem	SFS	(59,556.87)	142,352.12	185,408.33	43,056.21	-	(102,613.08)
2172	Alameda County: Vehicle Abat	SOS	243,247.40	405,983.42	199,483.01	(206,500.41)	-	449,747.81
2175	Alameda County: Source Reduc	SOS	1,385,271.28	30,990.26	313,972.47	282,982.21	-	1,102,289.07
2185	Oakland Redevelopment Agency	SOS	3,012,189.43	1,384,975.56	1,753,000.00	368,024.44	-	2,644,164.99
2190	Private Grants	SFS	(540,690.81)	(268.86)	6,990.41	7,259.27	-	(547,950.08)
2195	Workforce Investment Act	SFS	519,354.14	3,981,048.32	4,427,613.52	446,565.20	-	72,788.94
2196	Workforce Housing Incentive	SFS	27,530.77	64.13	-	(64.13)	-	27,594.90
2211	Measure B: ACTIA	STS	9,262,709.90	6,913,566.98	6,064,406.75	(849,160.23)	-	10,111,870.13
2212	Measure B: Bicycle/Pedestria	STS	2,185,456.76	810,488.03	1,270,217.85	459,729.82	-	1,725,726.94
2213	Measure B: Paratransit - ACT	STS	216,031.12	831,288.41	764,928.08	(66,360.33)	-	282,391.45
2214	ACTIA Reimbursable Grants	STS	12,033.36	23,013.01	105,642.25	82,629.24	-	(70,595.88)
2215	Measure F - Vehicle Registra	STS	3,159,245.16	957,617.73	904,705.98	(52,911.75)	-	3,212,156.91
2230	State Gas Tax	SGT	3,104,410.52	6,173,476.63	5,591,458.84	(582,017.79)	-	3,686,428.31
2231	State Gas Tax-Prop 42 Replac	SGT	4,425,146.44	3,651,250.09	5,330,787.16	1,679,537.07	-	2,745,609.37
2240	Library Services Retention-E	SFS	0.01	(0.01)	-	0.01	-	-
2241	Measure Q-Library Services R	SOS	2,883,479.02	13,304,326.54	13,943,687.46	639,360.92	-	2,244,118.10
2242	Measure Q Reserve- Library S	SOS	690,688.67	22,129.01	-	(22,129.01)	-	712,817.68
2250	Measure N: Fund	SOS	575,495.52	1,443,687.24	1,349,753.87	(93,933.37)	-	669,428.89
2251	Measure Y: Public Safety Act	SOS	5,557,414.03	18,825,180.56	21,643,176.12	2,817,995.56	-	2,739,418.47
2252	Measure Z - Violence Prevent	SOS	-	4,038,918.51	-	(4,038,918.51)	-	4,038,918.51
2260	Measure WW: East Bay Regiona	SOS	(951,248.51)	132,810.97	32,988.78	(99,822.19)	-	(851,426.32)
2310	Lighting and Landscape Asses	SLL	1,558,033.09	17,950,983.92	16,073,458.11	(1,877,525.81)	-	3,435,558.90
2320	Fire Suppression Assessment	SOA	453,721.50	1,004.22	-	(1,004.22)	-	454,725.72
2321	Wildland Fire Prevention Ass	SOA	2,912,573.69	37,137.86	394,225.90	357,088.04	-	2,555,485.65
2330	Werner Court Vegetation Mgmt	SOA	24,461.01	3,343.66	56.50	(3,287.16)	-	27,748.17

			Beginning Fund Balance (as of 6/30/14)	Fiscal YTD Revenues	Fiscal YTD Expenditures	Net Effect on Fund Balance	Journals To Fund Equity	Ending Fund Balance P10-15
2331	Wood Street Community Facili	SOA	479,673.15	1,118.19	-	(1,118.19)	-	480,791.34
2410	Link Handipark	SOS	117,513.76	61,799.98	-	(61,799.98)	-	179,313.74
2411	False Alarm Reduction Progra	SOS	928,079.94	1,099,351.64	1,191,165.68	91,814.04	-	836,265.90
2412	Measure M - Alameda County:	SOS	724,494.68	1,813,635.29	1,518,245.45	(295,389.84)	-	1,019,884.52
2413	Rent Adjustment Program Fund	SOS	2,878,901.64	1,973,703.49	2,486,676.93	512,973.44	-	2,365,928.20
2415	Development Service Fund	SOS	484,394.56	28,999,544.44	22,319,365.31	(6,680,179.13)	-	7,164,573.69
2416	Traffic Safety Fund	STS	1,715,223.38	921,665.81	1,032,648.43	110,982.62	-	1,604,240.76
2417	Excess Litter Fee Fund	SOS	778,375.97	315,172.25	8,169.07	(307,003.18)	-	1,085,379.15
2418	Traffic Impact Program (TIP)	SOS	14,010.16	114.46	-	(114.46)	-	14,124.62
2419	Measure C: Transient Occupan	SOS	205,812.87	3,432,972.13	3,097,992.74	(334,979.39)	-	540,792.26
2601	Workforce Investment Act (AR	SFS	109,534.99	255.39	-	(255.39)	-	109,790.38
2602	Department of Labor (ARRA)	SFS	72.50	0.17	-	(0.17)	-	72.67
2603	HUD-ESG/SHP/HOPWA (ARRA)	SFS	2,429.65	5.69	-	(5.69)	-	2,435.34
2604	Community Service Block Gran	SFS	74.21	0.17	-	(0.17)	-	74.38
2605	Dept of Health & Human Servi	SFS	(137.67)	1.89	-	(1.89)	-	(135.78)
2607	Department of Justice-COPS H	SFS	3,012.62	7.06	-	(7.06)	-	3,019.68
2609	Dept of Energy-EECBG Program	SFS	22,327.86	52.02	-	(52.02)	-	22,379.88
2611	HUD-CDBG (ARRA)	SFS	46,969.82	10,664.47	-	(10,664.47)	-	57,634.29
2612	CA Community Svcs Weatheriza	SFS	654.69	1.48	-	(1.48)	-	656.17
2613	Port Security Grant Program	SFS	(51,094.06)	-	-	-	-	(51,094.06)
2826	Mortgage Revenue	SOS	505,800.47	37,669.24	235,262.63	197,593.39	-	308,207.08
2830	Low and Moderate Income Hous	SHA	1,195,070.93	1,623,505.03	-	(1,623,505.03)	-	2,818,575.96
2910	Federal Asset Forfeiture: 15	SFS	64,096.73	101.30	25,000.00	24,898.70	-	39,198.03
2912	Federal Asset Forfeiture: Ci	SFS	207,867.09	298,045.72	128,588.72	(169,457.00)	-	377,324.09
2914	State Asset Forfeiture	SFS	207,425.52	32,231.10	112,419.43	80,188.33	-	127,237.19
2916	Vice Crimes Protection - Cou	SFS	39,941.73	82.43	20,562.62	20,480.19	-	19,461.54
2990	Public Works Grants	SFS	(879,048.27)	278,079.06	238,400.60	(39,678.46)	-	(839,369.81)
2992	Parks and Recreation Grants	SFS	(2,588,260.44)	(6,003.54)	-	6,003.54	-	(2,594,263.98)
2993	Library Grants	SFS	62,503.88	145.65	-	(145.65)	-	62,649.53
2994	Social Services Grants	SFS	331,127.28	37,386.80	60,626.51	23,239.71	-	307,887.57
2995	Police Grants	SFS	102,537.92	50,978.14	117,086.13	66,107.99	-	36,429.93
2996	Parks and Recreation Grants	SFS	43,167.05	88,514.90	61,888.93	(26,625.97)	-	69,793.02
2999	Miscellaneous Grants	SFS	5,447,895.68	1,001,516.49	2,143,699.99	1,142,183.50	-	4,305,712.18
5130	Rockridge: Library Assessmen	SOA	661,321.16	138,990.78	48,459.45	(90,531.33)	-	751,852.49
7742	Public Tidelands	SOS	252,051.79	587.55	-	(587.55)	-	252,639.34
TOTA	L FUND GROUP B:		60,684,551.26	258,151,852.77	263,507,687.77	5,355,835.00	-	55,328,716.26

		Type	Beginning Fund Balance (as of 6/30/14)	Fiscal YTD Revenues	Fiscal YTD Expenditures	Net Effect on Fund Balance	Journals To Fund Equity	Ending Fund Balance P10-15
FUND	GROUP C:							
6013	2013 LED Streetlight Acquisi	DSL	364,980.45	-	-	-	-	364,980.45
6014	Oakland Convention Center 19	DSL	80,577.53	14,072,461.91	14,073,612.50	1,150.59	-	79,426.94
6027	JPFA Capital Projects: Serie	DJP	67,667,444.05	1,615,286.53	1,636,500.00	21,213.47	-	67,646,230.58
6029	Taxable Pension Obligation B	DSR	3,474.36	8,961,124.33	4,482,459.98	(4,478,664.35)	-	4,482,138.71
6030	Taxable Pension Obligation B	DSR	132,542.39	308.93	-	(308.93)	-	132,851.32
6032	Taxable Pension Obligation:	DSR	28,517.72	42,009,996.70	42,013,000.00	3,003.30	-	25,514.42
6036	JPFA Refunding Revenue Bonds	DSR	14,858,393.77	16,865,064.13	17,726,598.85	861,534.72	-	13,996,859.05
6037	JPFA Refunding Revenue Bonds	DSR	2,078,815.01	193.88	-	(193.88)	-	2,079,008.89
6063	General Obligation Bonds: Se	DGO	2,560,392.43	10,948,038.72	1,613,891.46	(9,334,147.26)	-	11,894,539.69
6310	Measure G: 2002A Zoo, Museum	DGO	2,154,448.52	5,022.28	-	(5,022.28)	-	2,159,470.80
6311	Measure G: 2006 Zoo, Museum	DGO	530,935.50	1,309,458.37	1,327,712.50	18,254.13	-	512,681.37
6312	GOB Series 2012-Refunding Bo	DGO	2,784,218.57	6,264,841.42	6,645,725.00	380,883.58	-	2,403,334.99
6320	Measure DD: 2003A Clean Wate	DGO	1,893,338.48	4,413.56	-	(4,413.56)	-	1,897,752.04
6321	Measure DD: 2009B Clean Wate	DGO	2,120,975.52	4,519,568.28	4,610,881.26	91,312.98	-	2,029,662.54
6440	Skyline Sewer: Assessment Di	DOA	56,233.89	131.06	-	(131.06)	-	56,364.95
6455	Piedmont Pines 2010 Utility	DOA	231,055.26	29.34	-	(29.34)	-	231,084.60
6518	Medical Hill Parking Distric	DOA	660,608.64	1,539.96	-	(1,539.96)	-	662,148.60
6520	Fire Area - Redemption	DOA	(16.65)	-	-	-	-	(16.65)
6530	Rockridge Area Water Distric	DOA	7,469.15	17.35	-	(17.35)	-	7,486.50
6540	Skyline Sewer District - Red	DOA	73,880.65	35,971.21	25,819.25	(10,151.96)	-	84,032.61
6554	LaSalle Utility Underground	DOA	1,098.95	2.54	-	(2.54)	-	1,101.49
6555	Piedmont Pines 2010 Utility	DOA	155,201.35	228,034.09	229,886.34	1,852.25	-	153,349.10
6556	Harbord Utility Underground	DOA	361.60	0.89	-	(0.89)	-	362.49
6558	Grizzly Peak Utility Undergr	DOA	4,720.07	10.97	-	(10.97)	-	4,731.04
6562	Lakeshore Phase IV - Debt Se	DOA	81,218.17	189.38	-	(189.38)	-	81,407.55
6570	JPFA Pooled Assessment: 1996	DOA	(144,304.98)	23,109.85	23,446.25	336.40	-	(144,641.38)
6585	JPFA Reassessment District:	DOA	991.78	2.32	-	(2.32)	-	994.10
6587	2012 Refunding Reassessment	DOA	688,512.43	399,406.19	451,374.68	51,968.49	-	636,543.94
6612	JPFA Lease Revenue Refunding	DJP	(4,205.99)	9,057,898.56	9,057,906.25	7.69	-	(4,213.68)
TOTA	L FUND GROUP C:		99,071,878.62	116,322,122.75	103,918,814.32	(12,403,308.43)	-	111,475,187.05
FUND	GROUP D:							
5008	Emergency Response: GOB Seri	CES	(156,341.76)	(364.39)	-	364.39	-	(156,706.15)
5010	Measure I: GOB Series 1997	CES	1,029.20	2.41	-	(2.41)	-	1,031.61

			Beginning Fund Balance (as of 6/30/14)	Fiscal YTD Revenues	Fiscal YTD Expenditures	Net Effect on Fund Balance	Journals To Fund Equity	Ending Fund Balance P10-15
5012	JPFA Admin Building: Series	CMI	(1,619,200.83)	(3,774.51)	-	3,774.51	-	(1,622,975.34)
5055	Piedmont Pines Underground A	CMI	1,572,495.84	(773.43)	254,695.20	255,468.63	-	1,317,027.21
5057	2012 Reassessment Project Fu	CMI	310,773.07	724.08	513.92	(210.16)	-	310,983.23
5180	Alameda County: Flood Contro	CMI	83,298.57	194.21	-	(194.21)	-	83,492.78
5200	JPFA Capital Projects: Serie	CMI	503,310.91	(388.99)	189,526.46	189,915.45	-	313,395.46
5311	Measure G: 2006 Zoo, Museum	CMI	4,224,013.37	293.33	2,220,221.67	2,219,928.34	-	2,004,085.03
5320	Measure DD: 2003A Clean Wate	CMI	3,168,076.45	(564.33)	27,066.10	27,630.43	-	3,140,446.02
5321	Measure DD: 2009B Clean Wate	CMI	19,265,246.89	519.97	7,026,832.95	7,026,312.98	-	12,238,933.91
5500	Municipal Capital Improvemen	CMI	(5,007,783.31)	(12,111.78)	341,359.40	353,471.18	-	(5,361,254.49)
5501	Municipal Capital Improvemen	CMI	685,286.03	1,597.48	-	(1,597.48)	-	686,883.51
5504	Parking Garage Access Improv	CMI	37,521.45	87.50	-	(87.50)	-	37,608.95
5505	Municipal Capital Improvemen	CMI	623,738.21	1,215.57	270,198.22	268,982.65	-	354,755.56
5510	Capital Reserves	CMI	15,026,098.28	15,535.86	6,651,443.01	6,635,907.15	-	8,390,191.13
5610	Central District Projects	CPM	11,182,646.88	6,018,805.19	624,515.58	(5,394,289.61)	-	16,576,936.49
5611	Central District: TA Bonds	CPM	15,809,102.53	2,870,074.34	238,362.92	(2,631,711.42)	-	18,440,813.95
5612	Central District: TA Bonds	CPM	9,595,682.69	5,476,674.61	243,756.70	(5,232,917.91)	-	14,828,600.60
5613	Central District: TA Bonds	CPM	6,795,983.64	4,062,475.04	846,372.29	(3,216,102.75)	-	10,012,086.39
5614	Central District: TA Bonds	CPM	-	1,444,011.44	-	(1,444,011.44)	-	1,444,011.44
5620	Oak Knoll Projects	CPM	76.97	0.17	-	(0.17)	-	77.14
5630	Broadway/MacArthur/San Pablo	CPM	708,450.11	1,543.82	116,597.07	115,053.25	-	593,396.86
5637	BMSP: TA Bond Series 2006C-T	CPM	166,666.00	34.09	68,286.00	68,251.91	-	98,414.09
5638	BMSP: TA Bond Series 2006C-T	CPM	182,998.00	1,357,223.92	82,998.00	(1,274,225.92)	-	1,457,223.92
5640	Central City East Projects	CPM	266,730.89	11,578.25	68,616.95	57,038.70	-	209,692.19
5642	Central City East TA Bonds S	CPM	29,464.00	(36.74)	8,000.00	8,036.74	-	21,427.26
5643	Central City East TA Bonds S	CPM	37,182,680.23	11,027,691.20	5,349,115.95	(5,678,575.25)	-	42,861,255.48
5650	Coliseum Projects	CPM	4,444,138.23	1,912,325.16	660,084.13	(1,252,241.03)	-	5,696,379.26
5653	Coliseum: TA Bonds Series 20	CPM	217,443.94	(249.94)	108,635.95	108,885.89	-	108,558.05
5655	Coliseum: TA Bonds Series 20	CPM	3,532,480.84	3,179.16	295,066.27	291,887.11	-	3,240,593.73
5656	Coliseum: TA Bonds Series 20	CPM	19,272,481.36	42,112,499.04	935,298.40	(41,177,200.64)	-	60,449,682.00
5660	West Oakland Projects	CPM	(1,152,558.61)	(2,775.00)	97,149.42	99,924.42	-	(1,252,483.03)
5670	Oakland Base Reuse Authority	CPM	1,339,768.00	3,125.30	(5,695.14)	(8,820.44)	-	1,348,588.44
5671	OBRA: Leasing & Utility	CPM	52,965,531.79	945,285.19	1,179,794.02	234,508.83	-	52,731,022.96
5672	Joint Army Base Infrastructu	CPM	4,379,663.94	617,703.44	964,132.00	346,428.56	-	4,033,235.38
5673	OBRA: Environmental Remediat	CPM	2,119,996.31	5,264.01	-	(5,264.01)	-	2,125,260.32
5674	Oakland Army Base Joint Reme	CPM	1,881,963.21	2,647.45	540,102.20	537,454.75	-	1,344,508.46
5999	Miscellaneous Capital Projec	CMI	(3,336,083.99)	42,237.95	21,700.00	(20,537.95)	-	(3,315,546.04)
TOTA	L FUND GROUP D:		206,302,869.33	77,913,510.07	29,424,745.64	(48,488,764.43)	-	254,791,633.76

		Type	Beginning Fund Balance (as of 6/30/14)	Fiscal YTD Revenues	Fiscal YTD Expenditures	Net Effect on Fund Balance	Journals To Fund Equity	Ending Fund Balance P10-15
FUND GROUP E:								
3100	Sewer Service Fund	ESS	191,170,456.80	42,226,295.41	41,323,330.66	(902,964.75)	-	192,073,421.55
3150	Sewer Rate Stabilization Fun	ESS	1,504,434.68	420,616.48	-	(420,616.48)	-	1,925,051.16
3200	Golf Course	EPR	3,658,715.74	239,350.53	606,282.83	366,932.30	-	3,291,783.44
TOTA	L FUND GROUP E:		196,333,607.22	42,886,262.42	41,929,613.49	(956,648.93)	-	197,290,256.15
FUND GROUP F:								
4100	Equipment	ISE	6,653,560.24	33,811,673.84	36,137,180.65	2,325,506.81	-	4,328,053.43
4200	Radio / Telecommunications	IST	4,571,133.18	12,666,313.43	11,667,941.48	(998,371.95)	-	5,569,505.13
4210	Telephone Equipment and Soft	IST	2,404,041.23	384,508.25	350,596.75	(33,911.50)	-	2,437,952.73
4300	Reproduction	ISR	(1,608,417.42)	775,181.66	1,255,860.89	480,679.23	-	(2,089,096.65)
4400	City Facilities	ISF	(20,075,137.54)	23,118,314.04	21,407,821.47	(1,710,492.57)	-	(18,364,644.97)
4450	City Facilities Energy Conse	ISF	2,925,221.71	83,135.23	248,064.18	164,928.95	-	2,760,292.76
4500	Central Stores	ISS	(3,834,464.36)	358,000.25	396,913.45	38,913.20	-	(3,873,377.56)
4550	Purchasing	ISP	(140,948.28)	570,708.59	604,081.56	33,372.97	-	(174,321.25)
TOTA	L FUND GROUP F:		(9,105,011.24)	71,767,835.29	72,068,460.43	300,625.14	-	(9,405,636.38)
FUND GROUP G:								
7100	Police and Fire Retirement S	PTP	463,808,066.41	23,929,852.07	46,517,804.23	22,587,952.16	-	441,220,114.25
7120	Oakland Municipal Employees'	PTO	4,762,410.20	274,381.52	391,486.32	117,104.80	-	4,645,305.40
TOTA	L FUND GROUP G:		468,570,476.61	24,204,233.59	46,909,290.55	22,705,056.96	-	445,865,419.65
FUND GROUP H:								
7130	Employee Deferred Compensati	PTO	15,297.41	133,118.96	123,218.65	(9,900.31)	-	25,197.72
7320	Police and Fire Retirement S	EPA	94,222,457.49	7,191,373.92	7,912,144.03	720,770.11	-	93,501,687.38
7350	Police and Fire Facility Tru	EOE	964,360.58	2,248.10	-	(2,248.10)	-	966,608.68
7360	State Rehabilitation Loan	EOE	90,704.23	211.44	-	(211.44)	-	90,915.67
7380	California Natural Disaster	EOE	547,615.99	1,276.59	-	(1,276.59)	-	548,892.58
7390	Oakland Museum of CA Foundat	EOE	192.38	15.05	-	(15.05)	-	207.43
7420	State Asset Trust	EOE	373,562.73	151,982.68	196,759.75	44,777.07	-	328,785.66
7440	Unclaimed Cash	EOE	466,841.45	1,524.85	3,692.57	2,167.72	-	464,673.73
7450	Affordable Housing	EOE	1,931,102.60	2,587.39	1,933,689.99	1,931,102.60	-	-

		Type	Beginning Fund Balance (as of 6/30/14)	Fiscal YTD Revenues	Fiscal YTD Expenditures	Net Effect on Fund Balance	Journals To Fund Equity	Ending Fund Balance P10-15
7460	Telecommunication Sinking Fu	EOE	2,135,590.90	4,978.26	-	(4,978.26)	-	2,140,569.16
7500	Mayor's Emergency Housing Tr	ETP	13,430.17	31.30	-	(31.30)	-	13,461.47
7530	Mayor's International Commit	ETP	48,975.51	114.40	-	(114.40)	-	49,089.91
7540	Oakland Public Library Trust	ETP	1,419,437.47	141,139.19	141,883.60	744.41	-	1,418,693.06
7580	Lila Wallace Readers Digest	ETP	10,262.96	23.95	-	(23.95)	-	10,286.91
7640	Oakland Public Museum Trust	ETP	795,399.05	1,854.23	-	(1,854.23)	-	797,253.28
7680	Major Gifts Trust	ETP	9,303.47	21.68	-	(21.68)	-	9,325.15
7690	Kerrison Trust for Police En	EOE	91,783.55	196.50	18,305.69	18,109.19	-	73,674.36
7700	Earthquake Relief Efforts	ETP	322.63	0.81	-	(0.81)	-	323.44
7720	Major Gifts - Oakland City H	ETP	3,450.52	8.07	-	(8.07)	-	3,458.59
7740	Oakland Hills Fire Relief	ETP	246,825.12	575.40	-	(575.40)	-	247,400.52
7901	Oakland Senior Center: Downt	EOE	45,182.95	83,670.39	72,691.15	(10,979.24)	-	56,162.19
7902	Oakland Senior Center: North	EOE	48,731.39	17,605.84	16,452.41	(1,153.43)	-	49,884.82
7903	Oakland Senior Center: West	EOE	9,082.21	10,426.17	11,251.15	824.98	-	8,257.23
7904	Oakland Senior Center: East	EOE	9,473.82	10,552.31	8,963.37	(1,588.94)	-	11,062.76
7920	NCPC: Beat 13Z (Neighborhood	EOE	509.46	1.19	-	(1.19)	-	510.65
7999	Miscellaneous Trusts	ETP	759,094.15	481,082.35	483,686.13	2,603.78	-	756,490.37
TOTA	L FUND GROUP H:		104,258,990.19	8,236,621.02	10,922,738.49	2,686,117.47	-	101,572,872.72
FUND GROUP I:								
7760	Grant Clearing	EOR	162,869.87	18,226.32	(145,734.38)	(163,960.70)	-	326,830.57
7780	Oakland Redevelopment Agency	EOR	186,459.33	438.08	(1,130.64)	(1,568.72)	-	188,028.05
TOTA	L FUND GROUP I:		349,329.20	18,664.40	(146,865.02)	(165,529.42)	-	514,858.62
FUND GROUP J:								
8000	General Fixed Assets Account	GFA	1,097,622,481.67	33,301,161.73	44,145,527.02	10,844,365.29	-	1,086,778,116.38
TOTA	L FUND GROUP J:		1,097,622,481.67	33,301,161.73	44,145,527.02	10,844,365.29	-	1,086,778,116.38
FUND GROUP K:								
8100	General Long-Term Obligation	LTO	(1,248,684,012.80)	-	-	-	-	(1,248,684,012.80)
TOTA	L FUND GROUP K:		(1,248,684,012.80)	-	-	-	-	(1,248,684,012.80)

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