



FILED
OFFICE OF THE CITY CLERK
OAKLAND

2018 MAY 18 AM 10:19

AGENDA REPORT

TO: Sabrina B. Landreth
City Administrator

FROM: Katano Kasaine
Finance Director

SUBJECT: FY 2018-19 Midcycle Budget
Amendments

DATE: May 17, 2018

City Administrator Approval

Date:

5/18/18

RECOMMENDATION

Staff Recommends That The City Council Adopt A Resolution Amending The City Of Oakland's Fiscal Year 2017-19 Biennial Budget, Which Was Adopted Pursuant To Resolution No. 86821 C.M.S., To Make Adjustments: (1) Changing The Fiscal Year 2018-19 Revenue Projection In The General Purpose Fund (GPF); (2) Changing Fiscal Year 2018-19 GPF Expenditure Appropriations; And (3) Changing Fiscal Year 2018-19 Revenues And Expenditure Appropriations In Other Non-GPF Funds.

EXECUTIVE SUMMARY

The Fiscal Year ("FY") 2018-19 Proposed Midcycle Budget ("Midcycle") is presented here for Council consideration. The budget adjustment continues the City's commitment to growing responsibly through investments in key service areas such as homelessness, illegal dumping, animal care services, and job training, while taking steps to address some of our long-term fiscal challenges.

The FY 2018-19 projected baseline budget included over an \$11 million projected deficit in the GPF, in addition to many other structural imbalances in several other funds. *Of note, this deficit is in addition to the projected shortfall in the current FY 2017-18 GPF forecast.* The \$11 million deficit is due to increased employee costs, including unbudgeted wage increases and other negotiated employee benefits, as well as charter-mandated obligations such as Kids First. As a result of this projected deficit, City departments were requested to submit the equivalent of 2% expenditure reduction (or revenue enhancement) proposals in order to help close the gap.

This proposed Midcycle closes the \$11 million deficit through a combination of modest increases in revenues and expenditure reductions, as well as the use of one-time monies made available due to a Council-adopted amendment to the City's Consolidated Fiscal Policy that allows the City to recategorize some one-time funds as ongoing. It should be noted that this amendment thereby reduces the amount of funds projected to be deposited into the Vital Services Stabilization Fund (Rainy Day Fund). **Importantly, despite the revenue and expenditure adjustments, a gap of approximately \$1.2 million remains in the GPF, which is proposed to be funded out of reserves in order to preserve critical services.**

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While the City is experiencing continued economic growth, expenditures continue to outpace revenue increases. In addition, there continue to be major challenges that impact City finances and create structural imbalance, that need to be addressed.

Growing medical and pension costs. According to CalPERS projections, the City's total pension contribution is forecast to increase **49.2 percent over the next 5-years**. This is an average annual increase of 10.5 percent per year. In addition, other post-employment benefits (OPEB) obligations continue to increase. As of July 1, 2015, the Unfunded Actuarial Accrued Liability (the "UAAL"), was \$859.99 million. In 2014, the City began investing into the California Employer's Retiree Benefit Trust, with a balance of approximately \$16.1 million as of May 14, 2018. In FY 2018-19 an additional \$10 million will be deposited into the Trust; however, more must be done to address this unfunded liability. Included as a request in the Midcycle is funding to assist the City with the various funding options and cost reductions strategies, and to develop a funding strategy to address the OPEB obligations no later than January 2019.

Possibility of economic retraction. Historically, periods of economic expansion are followed by contraction. Since World War II, the average expansion period has lasted approximately 5 to 6 years. The current expansion period is nearly double that duration, and it is critical that the City approach the next couple years with caution. Even though many baseline revenue categories are continuing to show steady growth, the City's more volatile, economically sensitive revenue categories – such as Sales Taxes and Real Estate Transfer Taxes – are showing signs of pullback, as detailed later in this report.

FY 2018-19 Proposed Midcycle Budget Highlights by Service Area

The information below highlights the key additional investments included in the FY 2018-19 Proposed Midcycle Budget **across all funds** by service area.

Affordable Housing & Homelessness

- Add \$300,000 for sanitation services for homeless residents (Fund 1010);
- Add 1.0 Full-Time Equivalent (FTE) Health and Human Services Planner to the Community Housing Division in the City's Human Services Department to improve and enhance services to homeless residents at a cost of \$163,433 (Fund 1010);
- Add ongoing baseline funding of \$60,000 for the Home Dues & Biennial Homeless Count, a regional survey conducted annually that is critical to understanding the City's homeless population (Fund 1010);
- Appropriate approximately \$10.8 million in one-time project funds for Affordable Housing (multiple funds) to expand funding through City's recent Notice of Funding Availability for the construction of affordable housing and the First-Time Home Buyer program;
- Appropriate approximately \$16.7 million in one-time project funds toward affordable housing at Brooklyn Basin that will go toward development of approximately 465 affordable housing units (Fund 1885); and,
- Provide an additional \$500,000 in one-time funding for new Rapid Rehousing Center and expansion of winter shelters (Fund 1870).

Illegal Dumping

- Add an additional Illegal Dumping Crew consisting of 1.0 FTE Street Maintenance Leader & 2.0 FTE PW Maintenance Workers at a cost of \$172,381 (assuming one-half year) and Operations and Maintenance (O&M) of \$57,000 (Fund 1010);
- Provide for the purchase of equipment in the amount of \$325,000 for the new Illegal Dumping Crew to be supported from existing appropriations in internal service fund (Fund 4100);
- Appropriates \$250,000 in funding to replace lighting fixtures, including underpass lighting, street lighting, and pedestrian overpass lighting in illegal dumping hotspots (Fund 2215);
- Add \$50,000 for educational campaign on Recycling, Illegal Dumping, and Waste Aversion to promote a healthy, sustainable community (Fund 1710); and,
- Fund 3.0 FTE Litter/Nuisance Enforcement Officers (LEO) at a cost of \$452,415 to improve community sustainability and health (Fund 1720). Provide for equipment purchase for LEO's from FY 2017-18 vehicle rebates (Fund 4100).

Animal Services

- Add 1.0 FTE Animal Care Attendant at a cost of \$77,709 and add 1.0 FTE Public Service Representative at a cost of \$89,787 to address critical needs at the Oakland Animal Shelter (Fund 1010).

Planning & Building

- Add 6.0 FTE in the City's Planning & Building Department to add additional capacity in strategic planning, permitting, and code enforcement & inspections. These 6.0 FTE include: 1.0 Permit Technician II; 1.0 Planner IV; 1.0 Principal Inspection Supervisor; 1.0 Inspection Services Manager; 2.0 Specialty Combination Inspectors and will cost approximately \$1.12 million (Fund 2415).

Public Safety

- Restore ongoing funding of approximately \$1.1 million for Fire Academy with an approximate yield of 22 trainees (Fund 1010); and,
- Civilianize Police Department IT services by adding 1.0 FTE Business Analyst IV and 1.0 FTE Project Manager II in DIT to provide technology services to OPD at a cost of \$474,494 (split funded in Fund 1010 and Fund 4600).

Recruitment & Training

- Add 1.0 FTE Principal Human Resources Analyst in HRMD for recruitments at a cost of \$198,493 (Fund 2415);

- Add 2.0 FTE Senior HR Analyst in HRMD to enhance recruitment capacity at a cost of \$310,902 (Fund 1010; Fund 7760); and,
- Add 1.0 FTE Administrative Assistant II in the Training Division at a cost of \$104,228 (Fund 1010).

Job Training, Job Preparation, and Placement

- Provide an additional \$275,000 in one-time funding for job training, job preparation, and placement services (Fund 1010).

Unfunded Liabilities/Other Post-Employment Benefits (OPEB)

- Allocate \$150,000 to engage professional consultants to develop a funding policy for OPEB to help restructure and reduce unfunded liabilities.

BACKGROUND / LEGISLATIVE HISTORY

On June 29, 2017, the City Council adopted the FY 2017-19 Biennial Budget (Resolution No. 86821 C.M.S.), which authorized expenditures of \$584,072,049 in FY 2017-18 and \$595,954,802 in FY 2018-19. The Midcycle Budget is built on the principles set forth in the Adopted FY 2017-19 Biennial Budget:

- **A Safe City:** that invests in Holistic Community Safety strategies.
- **A Vibrant City:** that makes strategic investments in infrastructure, public works, and the arts to protect and enhance the quality of life for all neighborhoods.
- **A Just City:** that promotes equitable jobs and housing that protects and nurtures a diverse and inclusive community that cares for its youth, elderly, families, and the vulnerable.
- **A Prosperous City:** that values workers and fosters a diverse economy that creates equitable economic growth, jobs, and housing.
- **Trustworthy Government:** that provides quality municipal services, efficiency, transparency, and accountability, as well as respects municipal employees.

On February 20, 2018, the City Council adopted Resolution No. 87062 that established a new fund for the collection and tracking of Sugar-Sweetened Beverages Taxes ("SSBT), which was previously included in the GPF (Fund 1010). To facilitate comparison, unless otherwise noted, GPF figures presented in this report were adjusted to exclude SSBT tax revenues.

ANALYSIS

The FY 2018-19 Proposed Midcycle Budget continues to support the Mayor's and City Council's established priorities through strategic investments in high-priority, high-need areas such as affordable housing, services for the homeless, and illegal dumping. Although the City's General Purpose Fund is structurally balanced in FY 2018-19, it does not fully address all the City's long-

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term liabilities and other acute cost pressures, such as Other Post-Employment Benefits (“OPEB”) and unfunded pension liabilities. Further, **the Midcycle Budget is balanced with the use of approximately \$1.2 million in Fund Balance.** Through conservative fiscal management and scrutiny of GPF project and encumbrance carryforwards over the course of FY 2018-19, the proposed use of fund balance is manageable within the City’s broader financial position.

On June 29, 2017, the City Council adopted a two-year operating budget for FY 2017-18 and FY 2018-19. The Midcycle Budget is an amendment to the second year of the biennial budget that reflects revised revenue projections, expenditure adjustments approved by City Council during the first year of the budget, and service enhancements that are critical to the City’s core operations.

Table 1 below summarizes the recommended changes to the projected GPF revenues. Additional details are provided in **Exhibit 1** to the Resolution. Staff recommends the City Council adopt a budget for FY 2018-19 by recognizing total revenues in the GPF of approximately \$602.45 million, an increase of \$12.40 million or 2.1% from the FY 2018-19 Adopted Budget of \$590.05 million. Year-over-year, FY 2018-19 revenues are projected to increase by \$24.28 million or 4.2%, up from \$578.17 million in the FY 2017-18 Adopted Budget.¹

Table 1. FY 2018-19 GPF Revenues (\$ in Millions)

	FY 2017-18 Adopted Budget	FY 2018-19 Adopted Budget	FY 2018-19 Midcycle Proposed	Variance over FY 2018-19 Adopted Budget
GPF	\$578.17	\$590.05	\$602.45	\$12.40

In FY 2018-19, a total of \$12.40 in additional appropriations are recommended (See **Exhibit 2** to the Resolution for details). These appropriations fall broadly into the following two categories: 1) required & technical expenditure adjustments, and 2) service enhancements.

The required and technical adjustments include negotiated wage and other employee compensation increases (cost-of-living adjustments and equity increases) and adjustments to fringe benefit rate calculations. In turn, these require adjustments to Internal Service Fund charges and Central Service Overhead recoveries. Required adjustments also include mandatory appropriations resulting from legal requirements, such as the KidsFirst set-aside. In total, technical expenditure adjustments account for approximately \$7.70 million in net new expenditures in the GPF.

In addition to the required and technical expenditure adjustments, the proposed Midcycle Budget expands upon the services approved in the FY 2018-19 Adopted Budget in key service areas such as homelessness, illegal dumping, animal care services, and job training. In total,

¹ Resolution No. 87062 C.M.S. established a separate fund for Sugar-Sweetened Beverage Tax (SSBT) revenues. Unless otherwise noted, the GPF (Fund 1010) figures presented in this report were adjusted to exclude SSBT tax revenues to facilitate comparison.

service enhancements account for approximately \$4.69 million in net new expenditures in the GPF.

Additionally, there are proposed changes to other (non-GPF) funds as outlined in **Exhibit 3** and **Exhibit 4** totaling approximately \$79.26 million in both revenues and expenditures.

GPF Revenues

The City of Oakland (City) has experienced healthy economic growth over the last several years. GPF revenues are a combination of 15 major revenue categories as outlined in *Table 2* on the following page. Each revenue category is forecasted separately based upon key economic indicators and other financial information. A full breakdown of historical and projected GPF revenues are included in **Exhibit 1** to the Resolution.

The FY 2018-19 Proposed Midcycle Budget reflects total revenues of \$602.45 million in the GPF (\$601.27 million excluding Transfers from Fund Balance), a net increase of \$12.40 million relative to the FY 2018-19 Adopted Budget revenues of \$590.05 million.

The City is specifically experiencing forecasted growth in Property Tax revenues (+\$6.37 million), the largest single revenue category in the GPF, and forecasted growth in Business License Tax revenues (+\$4.79 million) relative to the FY 2018-19 Adopted Budget.

Property Tax revenues are forecasted to exceed the FY 2018-19 Adopted Budget by \$6.37 million due to an estimated 6.52% growth in general property tax receipts based on the latest County Assessor data and forecasted receipt of additional Residual Property Tax Trust Fund ("RPTTF") revenues. Starting in FY 2011-12, the City began receiving a portion of the RPTTF as the result of the dissolution of the Redevelopment Agency. The RPTTF is the portion of property tax increment, less Successor Agency enforceable obligations, that would have gone to redevelopment agencies if they had not been dissolved. Ongoing RPTTF revenues are anticipated to increase by approximately 18.45% (+\$1.71 million) compared to third quarter estimates for FY 2017-18 due to savings from refunding Successor Agency debt obligations and continued growth in assessed values in former redevelopment project areas. Net of RPTTF, Property Tax revenues are forecast to increase 5.69% compared to third quarter estimates for FY 2017-18 (+\$4.57 million).

Business Licenses Taxes are forecasted to be \$86.62 million in the FY 2018-19 Midcycle Budget. This is \$7.04 million higher than the FY 2017-18 Adopted Budget of \$79.58 million, for an increase of more than 8.8% year-over-year on a budgetary basis. The forecast includes approximately \$4.5 million in audit revenues that are considered one-time. **It also includes approximately \$11 million in estimated cannabis business tax revenues based on gross receipts tax rates of 5.0% for medicinal and 10.0% for recreational cannabis use.**

While many baseline revenue categories are showing strong growth, the City's more volatile, economically sensitive revenue categories – such as Sales Taxes and Real Estate Transfer Taxes (RETT) – are showing signs of pullback. As noted in the 2017-18 Third Quarter Revenue and Expenditure report, the City is seeing a slowdown in RETT due to a reduction in the volume of property sales. The baseline revenue derived through property sales through the Third Quarter of FY 2017-18 decreased approximately 1.9% when compared to the prior fiscal year.

Consistent with this trend, RETT revenues of \$74.18 million in the FY 2018-19 Proposed Midcycle Budget reflect a 4.8% reduction from the Adopted Budget. During FY 2017-18, the City anticipates receipt of one-time sales tax revenue of approximately \$1.4 million. As these revenues are not considered recurring, revenues derived from Sales Taxes are forecast at \$57.68 million, consistent with the Adopted Budget.

Table 2. FY 2018-19 Proposed Midcycle Budget GPF Revenues

	FY 2018-19 Adopted Budget	FY 2018-19 Midcycle Proposed	FY 2018-19 Variance
Property Tax	\$190,093,739	\$196,467,669	\$6,373,930
Sales Tax	\$57,678,493	\$57,678,493	\$0
Vehicle License Fee	\$0	\$0	\$0
Business License Tax	\$81,834,879	\$86,622,000	\$4,787,121
Utility User Tax	\$50,700,000	\$54,207,390	\$3,507,390
Real Estate Transfer Tax	\$77,962,496	\$74,181,417	(\$3,781,079)
Transient Occupancy Tax	\$23,333,435	\$23,673,242	\$339,807
Parking Tax	\$11,436,700	\$11,436,700	\$0
Licenses & Permits	\$2,064,974	\$2,104,974	\$40,000
Fines & Penalties	\$22,650,000	\$21,231,083	(\$1,418,917)
Interest Income	\$740,482	\$1,210,069	\$469,587
Service Charges	\$61,178,431	\$62,083,803	\$905,372
Grants & Subsidies	\$119,435	\$119,435	\$0
Miscellaneous Revenue	\$5,487,531	\$5,487,531	\$0
Interfund Transfers	\$4,774,207	\$4,768,924	(\$5,283)
Transfers from Fund Balance	\$0	\$1,179,877	\$1,179,877
Grand Total	\$590,054,802	\$602,452,607	\$12,397,805

GPF Expenditures

The FY 2018-19 Proposed Midcycle Budget also includes items that require additional GPF appropriations to meet Council approved spending, immediate operational needs of the City, and funding for priority items. Detailed expenditure adjustments by department are provided in **Exhibit 2** to the Resolution. For the Midcycle, a total of \$12.41 million in additional appropriations is recommended. These appropriations fall broadly into the following two categories: 1) required & technical expenditure adjustments, and 2) service enhancements.

The required and technical adjustments include negotiated wage and other employee compensation increases (cost-of-living adjustments and equity increases) and adjustments to fringe benefit rate calculations. In turn, these wage increase require adjustments to Internal Service Fund charges and Central Service Overhead recoveries. Required adjustments also include mandatory appropriations resulting from legal requirements, such as the KidsFirst set-aside. In total, technical expenditure adjustments account for approximately \$7.70 million in net new expenditures in the GPF.

In addition to the required and technical expenditure adjustments, the proposed Midcycle Budget expands upon the services approved in the FY 2018-19 Adopted Budget in key service

areas such as homelessness, illegal dumping, animal care services, and job training. In total, service enhancements account for approximately \$4.69 million in net new expenditures in the GPF.

Employee Compensation

The FY 2017-19 Adopted Policy Budget did not include ongoing funding for employee compensation, only one-time funding. Personnel costs account for a majority of the required increased expenditures in the FY 2018-19 Proposed Midcycle Budget because of new labor agreements reached during FY 2017-18 with the City's four civilian bargaining units: (1) Service Employees International Union (SEIU), Local 1021, (2) International Federation of Professional & Technical Employees (IFPTE), Local 21, (3) International Brotherhood of Electrical Workers (IBEW), Local 1245, and (4) Confidential & Management Employees Association (CMEA).

These two-year agreements – covering July 1, 2017 through June 30, 2019 – provided the following high-level compensation enhancements that are captured in the FY 2018-19 Proposed Midcycle Budget:

- 4.0% wage increase effective July 1, 2017;
- 1.0% effective January 1, 2019 (Employees may receive an additional 1.0% effective January 1, 2019, if certain revenue growth is achieved that is not included in the Proposed Midcycle Budget);
- Equity adjustments for various job classifications; and,
- Other compensation improvements, such as increases to Health & Welfare benefits for part-time workers.

Contract negotiations between the City and the International Associations of Fire Fighters (IAFF), Local 55, which represents sworn fire classifications are ongoing. The City's most recent offer to Local 55 is similar to that negotiated by the civilian bargaining units. As such, the FY 2018-19 Proposed Midcycle Budget assumes salary growth of 5.0% for Local 55 represented employees (4.0% effective 7/1/17 + 1.0% effective 1/1/2019). **Any agreement or award that exceeds the budgeted threshold will require mid-year budget rebalancing and/or require the City to dip into reserves.**

Other (Non-GPF) Funds

Exhibits 3 and 4 to the Resolution reflect the revised appropriations and other significant changes to all other funds (non-GPF). All funds were impacted by the negotiated wage increases and have been rebalanced. Below are highlights of the changes; please refer to **Exhibit 4** for additional details.

Oakland Redevelopment Success Agency (ORSA) Reimbursement Fund (1610): To balance reductions in redevelopment related revenues from the Recognized Obligation Payment Schedule (ROPS) including administrative allowances and project staffing costs, the Midcycle Budget reallocates project staffing in both Economic & Workforce Development (\$433,373) and Housing & Community Development (\$564,822) to other eligible funding sources.

Comprehensive Cleanup (1710 & 1720): The Midcycle adds \$50,000 in one-time funding for an educational campaign on recycling, illegal dumping, and waste aversion. As mentioned previously, the Midcycle also continues to fund 3.0 FTE Litter/Nuisance Enforcement Officers to help reduce illegal dumping and promote sustainable, healthy communities.

Self Sustaining Fund (1820): The Midcycle transfers 1.0 FTE Administrative Services Manager I from Fund 1820 to Fund 1010.

Affordable Housing Trust Fund (1870): This Fund receives revenue associated with City Council adopted policy to divert 25 percent of the City's residual RPTTF ("boomerang") funds to affordable housing. The Midcycle appropriates approximately \$2.25 million in one-time proceeds received in FY 2017-18 toward affordable housing projects. The Midcycle transfers \$300,000 in one-time funding approved in the Adopted Budget for the New Rapid Rehousing Center from Fund 1010 to Fund 1870 and adds an additional \$500,000 in one-time appropriations for the New Rapid Rehousing Center and expansion of winter shelters.

2011A-T Subordinated Housing (1885): The Midcycle appropriates Fund Balance in the amount of approximately \$16.7 million for affordable housing development projects at Brooklyn Basin.

Workforce Investment Grant Fund (2195): As mentioned previously, the Midcycle adds an additional \$275,000 in one-time funding to Fund 2195 for job training, job preparation, and job placement programs.

Measure B Fund (2211) and Measure BB Fund (2216): The Midcycle Budget adds approximately \$1.7 million in revenues received in FY 2017-18 in Fund 2211 and Fund 2216 combined. The Midcycle adds an appropriation of \$700,000 for Emergency Roadway Repair projects. The Midcycle Budget reallocates approximately \$7.0 million in Measure B funding to eligible transportation projects at the Oakland Army Base, and transfers those Measure B projects to Measure KK. The Midcycle Budget also adds the position of Spatial Analyst III by deleting a vacant Engineer Assistant II in DOT and adds 1.53 FTE in the Human Services Department to support Paratransit Services.

Development Services Fund (2415): The Midcycle for Fund 2415 adds 6.0 FTE in the City's Planning & Building Department (1.0 Permit Technician II; 1.0 Planner IV; 1.0 Principal Inspection Supervisor; 1.0 Inspection Services Manager; 2.0 Specialty Combination Inspectors) to add additional capacity in strategic planning, permitting, and code enforcement & inspections at a cost of \$1.12 million. The Midcycle Budget also includes funding for a Principal Human Resources Analyst in HRMD to work specifically on filling critical positions in the Planning & Building Department.

Measure C Fund (2419): Measure C is an additional Transient Occupancy Tax (TOT) utilized to support cultural programs and institution within the City. TOT is projected to increase next fiscal year, which is projected to bring nearly \$307,000 in additional funds to Measure C. The funds are allocated per the approved measure formula to the Oakland Convention & Visitor's Bureau, Oakland Zoo, Chabot Space & Science Center, Oakland Museum and City programs includes Cultural Funding grants, Art & Soul and Fairs and Street Festivals.

Sewer Fund (3100): The Midcycle Budget adds appropriation of revenues received in FY 2017-18 of \$2.5 million to maintain and upgrade sewer mains and prevent overflows due to increased volume associated with new developments.

Measure KK: Affordable Housing (5331): The Midcycle Budget adds affordable housing project staffing of 1.0 FTE Housing Development Coordinator III to work specifically on Measure KK related projects.

New Library Parcel Tax Measure (Measure D)

Oakland voters will be asked to consider a new Library Parcel Tax measure (Measure D) on the June 5th ballot to help address the Oakland Public Library's structural budget challenges. If approved this measure will bring in approximately \$10 million in new dedicated revenues to the City's libraries. Because of the uncertainty regarding the measure, the City is recommending that the City Council approve two alternative budgets: one assuming Measure D does not pass and another assuming Measure D passes.

If Measure D does not pass, the Library Department is proposing to freeze vacant and other temporary part-time positions to generate savings of approximately \$1.88 million (approximately 23.38 FTE). Without the new tax measure, this savings is necessary to achieve a structural budget balance in the Library Department, and will require substantial service-level reductions. These reductions could include the following:

- Closing the Main Library on Sundays and closing 4 small branches;
- Closing 1 medium branch and 3 small branches;
- Closing the Main Library two days per week and closing 3 small branches; or
- Reducing 16 branches by one day per week.

If Measure D passes, the Oakland Public Libraries will be able to restore these proposed cuts and expand services by adding more full-time staff, increasing hours of operation, and enhance programs and services. Additional detail is provided in **Exhibit 5** to the Resolution.

FISCAL IMPACT

See above Analysis section.

PUBLIC OUTREACH / INTEREST

During the two-year budget, extensive public outreach was completed including a scientific poll, informal survey, and community outreach forums. This Midcycle amendment did not require any additional public outreach.

COORDINATION


This report was prepared by the Finance Department in coordination with various City Departments.

ACTION REQUESTED OF THE CITY COUNCIL

Staff Recommends That The City Council Adopt A Resolution Amending The City Of Oakland's Fiscal Year 2017-19 Biennial Budget, Which Was Adopted Pursuant To Resolution No. 86821 C.M.S., To Make Adjustments: (1) Changing The Fiscal Year 2018-19 Revenue Projection In The General Purpose Fund (GPF); (2) Changing Fiscal Year 2018-19 GPF Expenditure Appropriations; And (3) Changing Fiscal Year 2018-19 Revenues And Expenditure Appropriations In Other Non-GPF Funds.

For questions regarding this report, please contact Adam Benson, Budget Administrator at 510-238-2026.

Respectfully submitted,



KATANO KASAINE
Finance Director

Prepared By:
Adam Benson, Budget Administrator

Attachments (1):

- 1) Resolution to Adopt the FY 2018-19 Midcycle Budget Amendments
 - Exhibit 1: GPF Revenue Details
 - Exhibit 2: GPF Midcycle Adjustments
 - Exhibit 3: Other (Non-GPF) Fund Midcycle Total Appropriations
 - Exhibit 4: Summary of Other (Non-GPF) Adjustments
 - Exhibit 5: Alternative Budget for Oakland Public Library (Pending Measure D)

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Deputy City Attorney

OAKLAND CITY COUNCIL

RESOLUTION No. _____ C.M.S.

RESOLUTION AMENDING THE CITY OF OAKLAND'S FISCAL YEAR 2017-19 BIENNIAL BUDGET, WHICH WAS ADOPTED PURSUANT TO RESOLUTION NO. 86821 C.M.S., TO MAKE ADJUSTMENTS: (1) CHANGING THE FISCAL YEAR 2018-19 REVENUE PROJECTION IN THE GENERAL PURPOSE FUND (GPF); (2) CHANGING FISCAL YEAR 2018-19 GPF EXPENDITURE APPROPRIATIONS; AND (3) CHANGING FISCAL YEAR 2018-19 REVENUES AND EXPENDITURE APPROPRIATIONS IN OTHER NON-GPF FUNDS.

WHEREAS, the City Council adopted Resolution No. 86821 C.M.S. on June 29, 2017 adopting the FY 2017-19 biennial budget, and appropriating certain funds to provide for the expenditures proposed by the said budget; and

WHEREAS, the City Council has reviewed proposed variances in FY 2018-19 revenues and expenditures as part of the midcycle budget review; and

WHEREAS, *Exhibit 1* to this Resolution sets forth General Purpose Fund revenue amendments to the FY 2017-19 Policy Budget for FY 2018-19; and

WHEREAS, *Exhibit 2* to this Resolution sets forth the General Purpose Fund expenditure amendments to the FY 2017-19 Policy Budget for FY 2018-19; and

WHEREAS, *Exhibit 3* to this Resolution sets forth the total revenues and expenditures for Non-General Purpose Funds in FY 2017-19 Policy Budget for FY 2018-19; and

WHEREAS, *Exhibit 4* to this Resolution sets forth the Non-General Purpose Fund revenue and expenditure amendments to the FY 2017-19 Policy Budget for FY 2018-19; and

WHEREAS, *Exhibit 5* to this Resolution sets forth revenue and expenditure amendments to the FY 2017-19 Policy Budget for FY 2018-19, which will be enacted if Measure D – The 2018 Oakland Public Library Preservation Act, is approved by the voters in the June 2018 Statewide Direct Primary Election; now, therefore be it

RESOLVED: That the City's FY 2018-19 Midcycle Policy Budget is hereby amended to include adjustments for the GPF as set forth in *Exhibits 1 and 2* attached to and incorporated into this Resolution; and be it

FURTHER RESOLVED: That the City's FY 2018-19 Midcycle Policy Budget is hereby further amended to include total revenues and expenditures as set forth in **Exhibit 3** and adjustments for the non-GPF funds as set forth in **Exhibit 4**, attached to and incorporated into this Resolution; and be it

FURTHER RESOLVED: That the City's FY 2018-19 Midcycle Policy Budget is hereby further amended to include adjustments for to the GPF and non-GPF funds as set forth in **Exhibit 5** attached to and incorporated into this Resolution if Measure D – The 2018 Oakland Public Library Preservation Act, is approved; and be it

FURTHER RESOLVED: That the City Administrator is hereby authorized to periodically transfer funds between Departments and completed Projects as needed in order to clean-up negative budget balances within the same Fund; and be it

FURTHER RESOLVED: That the City Administrator is hereby authorized to transfer funds between Funds, Departments, and Projects as needed in order to clean-up and consolidate City's Gas Tax Funds as recommended by the State Controller; and be it

FURTHER RESOLVED: That the City Administrator is hereby instructed to return to the City Council by January 2019 with a holistic strategy to address the City's Other Post Employment Benefit liabilities; and be it

FURTHER RESOLVED: That should voters approve a repeal of the Statewide Gasoline Tax during the November 2018 General election, the City Administrator is hereby authorized to suspend expenditures, the hiring of staff positions, and projects in the Gas Tax Fund and related funds until a revised Transportation funding plan can be approved by the City Council; and be it

FURTHER RESOLVED: That the City Administrator is hereby authorized and directed to calculate all required set-asides and make appropriate adjustments, based on the final adopted budget amendments, as legally required, such as Kid's First! and the 7.5 percent Emergency Reserve; and be it

FURTHER RESOLVED: That all other provisions of Resolutions No. 86821 C.M.S., which adopted the FY 2017-19 biennial budget on June 29, 2017, shall remain in effect for FY 2018-19.

IN COUNCIL, OAKLAND, CALIFORNIA, _____

PASSED BY THE FOLLOWING VOTE:

AYES - BROOKS, CAMPBELL WASHINGTON, GALLO, GIBSON MCELHANEY, GUILLEN, KALB, KAPLAN,
AND COUNCIL PRESIDENT REID

NOES -

ABSENT -

ABSTENTION -

ATTEST: _____

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

	FY 2016-17 Actual	FY 2017-18 Adopted Budget	FY 2017-18 Q3 Forecast	FY 2018-19 Adopted Budget	FY 2018-19 Midcycle Proposed	FY 2018-19 Midcycle v. Adopted
Property Tax	\$ 171,475,372	\$ 182,707,896	\$ 184,440,777	\$ 190,093,739	\$ 196,467,669	\$ 6,373,930
Sales Tax	53,701,770	55,998,537	58,684,000	57,678,493	57,678,493	-
Vehicle License Fee	189,433	-	224,279	-	-	-
Business License Tax	75,840,294	79,580,950	80,962,300	81,834,879	86,622,000	4,787,121
Utility User Tax	52,618,316	50,700,000	53,144,500	50,700,000	54,207,390	3,507,390
Real Estate Transfer Tax	79,069,794	75,822,812	75,822,812	77,962,496	74,181,417	(3,781,079)
Transient Occupancy Tax	22,367,662	22,653,820	22,653,820	23,333,435	23,673,242	339,807
Parking Tax	10,636,779	11,130,600	11,130,600	11,436,700	11,436,700	-
Licenses & Permits	1,801,800	2,060,303	2,060,303	2,064,974	2,104,974	40,000
Fines & Penalties	21,687,280	22,428,254	20,968,000	22,650,000	21,231,083	(1,418,917)
Interest Income	1,207,280	740,482	1,207,280	740,482	1,210,069	469,587
Service Charges	54,612,720	59,246,455	59,246,455	61,178,431	62,083,803	905,372
Grants & Subsidies	1,520,828	119,435	953,587	119,435	119,435	-
Miscellaneous Revenue	6,525,455	2,338,857	4,863,903	5,487,531	5,487,531	-
Interfund Transfers	2,274,207	3,964,207	3,964,207	4,774,207	4,768,924	(5,283)
Sub-Total	555,528,990	569,492,608	580,326,823	590,054,802	601,272,730	11,217,928
<i>Transfers from Fund Balance</i>	<i>30,022,178</i>	<i>8,679,441</i>	<i>8,679,442</i>	<i>-</i>	<i>1,179,877</i>	<i>1,179,877</i>
Grand Total	\$ 585,551,168	\$ 578,172,049	\$ 589,006,265	\$ 590,054,802	\$ 602,452,607	\$ 12,397,805

		EXPENDITURES					REVENUES		
		Original	Openings	Combined	Amend.	Original	Openings	Combined	
FY2017-19 ADOPTED BUDGET									
A1	FY 2018-19 Adopted Budget (Includes SSBT)		\$ 581,010,090	\$ 14,944,712	\$ 595,954,802	2,434.20	\$ 582,797,395	\$ 13,157,407	\$ 595,954,802
REVENUE ADJUSTMENTS									
B1	Projected increase in Property Tax		\$ -	\$ -	\$ -	-	\$ 4,666,486	\$ -	\$ 4,666,486
B2	Projected increase in RPTTF (Property Tax)		\$ -	\$ -	\$ -	-	\$ 1,707,444	\$ -	\$ 1,707,444
B3	Projected increase in Business License Tax		\$ -	\$ -	\$ -	-	\$ 3,387,121	\$ 500,000	\$ 3,887,121
B4	Projected increase in Utility Consumption Tax		\$ -	\$ -	\$ -	-	\$ 3,507,390	\$ -	\$ 3,507,390
B5	Projected decrease in Real Estate Transfer Tax		\$ -	\$ -	\$ -	-	\$ 4,944,374	\$ (8,725,453)	\$ (3,781,079)
B6	Projected Increase in Transient Occupancy Tax		\$ -	\$ -	\$ -	-	\$ 339,807	\$ -	\$ 339,807
B7	Transfer SSBT revenues from Fund 1010 to Fund 1030 (Measure HH)		\$ -	\$ -	\$ -	-	\$ (5,900,000)	\$ -	\$ (5,900,000)
B8	Projected decrease in Fines & Penalties from parking citation reductions		\$ -	\$ -	\$ -	-	\$ (1,800,000)	\$ -	\$ (1,800,000)
B10	Projected increase in Miscellaneous Income (Interest) & Reduce Interfund Transfers		\$ -	\$ -	\$ -	-	\$ 464,304	\$ -	\$ 464,304
Sub-Total of Revenue Adjustments			\$ -	\$ -	\$ -	-	\$ 11,316,926	\$ (8,225,453)	\$ 3,091,473
EXPENDITURE ADJUSTMENTS									
C1	Personnel adjustments including COLA, equity, fringe rate adjustments, and CSO recoveries; ISF rebalancing due to personnel and O&M increases; Remove FY18-19 transfer to fund balance; Decrease VSSF contribution based on revenue adjustments and CFP	Citywide	\$ 9,745,878	\$ (3,274,102)	\$ 6,471,776	-	\$ -	\$ -	\$ -
C2	Technical adjustment to parking citation contract cost expenditures	Finance	\$ (2,662,500)	\$ -	\$ (2,662,500)	-	\$ -	\$ -	\$ -
C3	Increase and baseline in HSD CSO subsidies; Increase in HSD operating subsidies; and other one-time funding adjustments	Human Services	\$ 3,352,059	\$ (2,669,377)	\$ 682,682	-	\$ -	\$ -	\$ -
C4	KidsFirst true-up FY12-13 through FY16-17; KidsFirst FY18-19 adjustment due to revenue increase	Non-Departmental	\$ 77,515	\$ 3,135,049	\$ 3,212,564	-	\$ -	\$ -	\$ -
C5	Transfer SSBT appropriations to Fund 1030	Non-Departmental	\$ (5,900,000)	\$ -	\$ (5,900,000)	-	\$ -	\$ -	\$ -
Sub-Total of Expenditure Adjustments			\$ 4,612,952	\$ (2,808,430)	\$ 1,804,522	-	\$ -	\$ -	\$ -
FY 2018-19 ADJUSTED BASELINE BUDGET									
D1	FY 2018-19 Adjusted Baseline Budget		\$ 585,623,042	\$ 12,136,282	\$ 597,759,324	2,434.20	\$ 594,114,321	\$ 4,931,954	\$ 599,046,275
DEPARTMENTAL REQUESTS									
E1	Transfer 0.56 FTE of SAM III from Fund 1010 to Fund 2415	Mayor	\$ (181,979)	\$ -	\$ (181,979)	(0.56)	\$ -	\$ -	\$ -
E2	Add 0.60 FTE Receptionist, PPT	CAO	\$ 45,045	\$ -	\$ 45,045	0.60	\$ -	\$ -	\$ -
E3	Increase Fines & Penalties and Service Charges in Contract Compliance	CAO	\$ -	\$ -	\$ -	-	\$ 50,455	\$ -	\$ 50,455
E4	Add 1.0 FTE Animal Care Attendant in Animal Services	CAO	\$ 77,709	\$ -	\$ 77,709	1.00	\$ -	\$ -	\$ -
E5	Add 1.0 FTE Public Service Representative in Animal Services	CAO	\$ 89,787	\$ -	\$ 89,787	1.00	\$ -	\$ -	\$ -
E6	Transfer 0.33 FTE Management Assistant from Fund 1010 to Fund 1760	City Clerk	\$ (60,939)	\$ -	\$ (60,939)	(0.33)	\$ -	\$ -	\$ -
E7	Increase O&M to cover elections in FY18-19	City Clerk	\$ 250,000	\$ -	\$ 250,000	-	\$ -	\$ -	\$ -
E8	O&M for additional required public meetings and mandatory training; and contract services to facilitate requirements with the NSA	Police Commission	\$ 126,000	\$ -	\$ 126,000	-	\$ -	\$ -	\$ -
E9	Transfer Business Analyst IV to Budget Bureau; Delete City Administrator Analyst; Unfreeze Accounting Supervisor	Finance	\$ 3,012	\$ -	\$ 3,012	-	\$ -	\$ -	\$ -
E10	Purchase, implementation and maintenance of CAFR software.	Finance	\$ 30,000	\$ 50,000	\$ 80,000	-	\$ -	\$ -	\$ -
E11	Add 1.0 FTE Tax Auditor II position in the Revenue Bureau for cannabis audits (costing at 1/2 year)	Finance	\$ 65,588	\$ -	\$ 65,588	1.00	\$ 300,000	\$ -	\$ 300,000
E12	Funding for independent study of OPEB liability, benchmarking, and funding strategies/recommendations	Finance	\$ -	\$ 150,000	\$ 150,000	-	\$ -	\$ -	\$ -
E13	Add 2.0 FTE Account Clerk II to process tax assessment refunds (costing at 1/2 year) and increase audit revenues	Finance	\$ 83,582	\$ -	\$ 83,582	2.00	\$ 600,000	\$ -	\$ 600,000
E14	Increase revenue per MFS for recordation and technology fee and special event permit fees	Finance	\$ -	\$ -	\$ -	-	\$ 70,000	\$ -	\$ 70,000
E15	Transfer 0.50 FTE Executive Assistant from Fund 1010 to Fund 4200	DIT	\$ (57,707)	\$ -	\$ (57,707)	(0.50)	\$ -	\$ -	\$ -
E16	Transfer 0.75 FTE Telecom Systems from Fund 1010 to Fund 4200	DIT	\$ (134,981)	\$ -	\$ (134,981)	(0.75)	\$ -	\$ -	\$ -
E17	Add 1.0 FTE Application Developer III [Filled Position]	DIT	\$ 188,988	\$ -	\$ 188,988	1.00	\$ -	\$ -	\$ -
E18	Add 0.5 FTE Business Analyst IV/Add 0.5 FTE Project Manager II funded 50% Fund 1010 and 50% Fund 4600 (Civilianization)	DIT	\$ 242,099	\$ -	\$ 242,099	1.00	\$ -	\$ -	\$ -

Item	Description	Department	EXPENDITURES			REVENUES			
			Ongoing	One-time	Combined	FTE	Ongoing	One-time	Combined
E19	Add 1.0 FTE Administrative Assistant II	Race & Equity	\$ 103,229	\$ -	\$ 103,229	1.00	\$ -	\$ -	\$ -
E20	Add 1.0 FTE Administrative Assistant II (CONF) for Training	HRM	\$ 104,228	\$ -	\$ 104,228	1.00	\$ -	\$ -	\$ -
E21	Add 1.0 FTE Senior HR Analyst for Recruitment	HRM	\$ 155,451	\$ -	\$ 155,451	1.00	\$ -	\$ -	\$ -
E22	Increase O&M to purchase furniture and technology for HR training rooms	HRM	\$ -	\$ 13,500	\$ 13,500	-	\$ -	\$ -	\$ -
E23	Increase fee revenue in proportion to personnel cost increases	Police Department	\$ -	\$ -	\$ -	-	\$ 800,000	\$ -	\$ 800,000
E24	Add Cannabis Permit O&M	Police Department	\$ 50,000	\$ -	\$ 50,000	-	\$ -	\$ -	\$ -
E25	Add Fire Academy	Fire Department	\$ 1,125,000	\$ -	\$ 1,125,000	-	\$ -	\$ -	\$ -
E26	Add 1.0 FTE Budget & Grants Administrator	Fire Department	\$ 171,414	\$ -	\$ 171,414	1.00	\$ -	\$ -	\$ -
E27	Delete 1.0 FTE Assistant to the Director/Transfer 1.0 FTE Administrative Services Manager I from Fund 1820	Parks and Recreation	\$ (57,625)	\$ -	\$ (57,625)	-	\$ -	\$ -	\$ -
E28	Funding for sanitation services for the homeless	Human Services	\$ -	\$ 300,000	\$ 300,000	-	\$ -	\$ -	\$ -
E29	Add 1.00 FTE Health and Human Services Planner to Community Housing Division for homelessness services	Human Services	\$ 163,433	\$ -	\$ 163,433	1.00	\$ -	\$ -	\$ -
E30	Funding for Everyone Home Dues and Biennial Homeless Count for Oakland	Human Services	\$ 60,000	\$ -	\$ 60,000	-	\$ -	\$ -	\$ -
E31	Transfer one-time funding for New Rapid Rehousing Center from Fund 1010 to Fund 1870 and transfer to HSD	Human Services	\$ -	\$ (300,000)	\$ (300,000)	-	\$ -	\$ -	\$ -
E32	Transfer 1.00 FTE Director of Human Services from Fund 7760; Transfer 1.00 FTE Administrative Assistant I, 0.93 FTE Accountant II, 0.55 FTE Administrative Services Manager II to Fund 7760 and reduce O&M by \$3,786	Human Services	\$ -	\$ -	\$ -	(1.48)	\$ -	\$ -	\$ -
E33	Transfer CSEC funding from Fund 1010 to Fund 2252 (Measure Z)	Human Services	\$ -	\$ (110,000)	\$ (110,000)	-	\$ -	\$ -	\$ -
E34	Transfer Brown Bag program funding from Fund 1010 to Fund 1030 (Measure HH)	Human Services	\$ -	\$ (100,000)	\$ (100,000)	-	\$ -	\$ -	\$ -
E35	Freeze vacant 0.70 FTE Graphic Design Specialist	EWD	\$ (89,532)	\$ -	\$ (89,532)	(0.70)	\$ -	\$ -	\$ -
E36	Transfer to Fund 2195 to maintain and stabilize job training, job-preparation, and placement services and related programs	EWD	\$ -	\$ 275,000	\$ 275,000	-	\$ -	\$ -	\$ -
E37	Add 1.0 FTE Program Analyst III to Fund 1010; Transfer 1.0 FTE Program Analyst II from Fund 1010 to Fund 2195; Remaining Balance Offset by 1010 Carryforward	EWD	\$ 29,352	\$ (82,143)	\$ (52,791)	-	\$ -	\$ -	\$ -
E38	Delete 0.5 FTE Student Trainee, PT and reduce O&M	EWD	\$ (39,241)	\$ -	\$ (39,241)	(0.50)	\$ -	\$ -	\$ -
E39	Reduction to O&M	Planning and Building	\$ (350)	\$ -	\$ (350)	-	\$ -	\$ -	\$ -
E40	Transfer 0.27 FTE Mayor's PSE 14 to from Fund 1010 to Fund 7760 Overhead	OPW	\$ (43,786)	\$ -	\$ (43,786)	(0.27)	\$ -	\$ -	\$ -
E41	Subsidy to cover COLA and other rate increases in Fund 2310 (LLAD)	OPW	\$ 383,171	\$ -	\$ 383,171	-	\$ -	\$ -	\$ -
E42	Add 1.0 FTE Street Maintenance Leader and 2.0 FTE PW Maintenance Worker for illegal dumping (costing at 1/2 year)	OPW	\$ 172,381	\$ -	\$ 172,381	3.00	\$ -	\$ -	\$ -
E43	Add O&M for illegal dumping crew; Equipment purchase from existing appropriation in Fund 4100	OPW	\$ 57,000	\$ -	\$ 57,000	-	\$ -	\$ -	\$ -
E44	Increase Revenue for Parking Citation from Automated License Plate Recognition (ALPR) and one time purchase of equipment installation (5 year cost) and ongoing maintenance	DOT	\$ 28,000	\$ 338,000	\$ 366,000	-	\$ 366,000	\$ -	\$ 366,000
E45	Change MFS to reflect full cost to DOT for administering the Residential Parking Program	DOT	\$ -	\$ -	\$ -	-	\$ 40,000	\$ -	\$ 40,000
E46	ISF adjustment for estimated City Hall security costs	Non-Departmental	\$ 670,000	\$ -	\$ 670,000	-	\$ -	\$ -	\$ -
E47	Additional funding for FY18-19 BID assessments	Non-Departmental	\$ 75,597	\$ -	\$ 75,597	-	\$ -	\$ -	\$ -
E49	Loans for lower-income, under-served persons or entities opening and operating medical marijuana and related businesses	Non-Departmental	\$ -	\$ 275,000	\$ 275,000	-	\$ -	\$ -	\$ -
E50	Transfer from Fund Balance	Non-Departmental	\$ -	\$ -	\$ -	-	\$ -	\$ 1,179,877	\$ 1,179,877
FY 2018-19 Adjusted Budget Total			\$ 589,506,968	\$ 12,945,639	\$ 602,452,607	2,444.71	\$ 596,340,776	\$ 6,111,831	\$ 602,452,607

FUND DESCRIPTION	Adopted	Midcycle	Variance
1020 - Vital Services Stabilization Fund	2,027,733	-	(2,027,733)
1030 - Measure HH (SSBDT)	-	10,626,000	10,626,000
1100 - Self Insurance Liability	22,741,409	22,741,409	-
1200 - Pension Override Tax Revenue	109,186,052	109,186,052	-
1610 - Successor Redevelopment Agency Reimbursement Fund	5,539,556	4,813,390	(726,166)
1700 - Mandatory Refuse Program	2,740,000	2,740,000	-
1710 - Recycling Program	4,775,447	4,981,443	205,996
1720 - Comprehensive Clean-up	22,550,012	23,794,300	1,244,288
1750 - Multipurpose Reserve	9,481,868	9,951,868	470,000
1760 - Telecommunications Reserve	1,962,762	2,130,771	168,009
1770 - Telecommunications Land Use	692,817	635,000	(57,817)
1780 - Kid's First Oakland Children's Fund	16,715,050	19,927,614	3,212,564
1820 - OPRCA Self Sustaining Revolving Fund	7,723,104	8,002,650	279,546
1870 - Affordable Housing Trust Fund	4,099,907	6,896,035	2,796,128
1885 - 2011A-T Subordinated Housing	750,000	17,420,000	16,670,000
2102 - Department of Agriculture	1,135,682	1,021,302	(114,380)
2103 - HUD-ESG/SHP/HOPWA	8,381,545	9,337,708	956,163
2108 - HUD-CDBG	8,061,926	8,646,171	584,245
2109 - HUD-Home	2,107,060	3,042,249	935,189
2113 - Department of Justice - COPS Hiring	1,461,064	1,461,064	-
2116 - Department of Transportation	344,726	344,726	-
2120 - Federal Action Agency	405,448	410,533	5,085
2124 - Federal Emergency Management Agency (FEMA)	944,958	-	(944,958)
2128 - Department of Health and Human Services	24,096,952	25,390,921	1,293,969
2138 - California Department of Education	1,078,421	1,446,290	367,869
2148 - California Library Services	77,330	77,330	-
2152 - California Board of Corrections	550,000	3,286,720	2,736,720
2159 - State of California Other	327,178	334,422	7,244
2160 - County of Alameda: Grants	2,558,925	4,555,105	1,996,180
2163 - Metro Transportation Com: Program Grant	72,719	72,719	-
2172 - Alameda County: Vehicle Abatement Authority	537,000	537,000	-
2190 - Private Grants	25,000	25,000	-

FUND & DESCRIPTION	Adopted	Midcycle	Variance
2195 - Workforce Investment Act	4,016,853	3,715,981	(300,872)
2211 - Measure B: Local Streets & Roads	11,280,621	17,687,891	6,407,270
2212 - Measure B: Bicycle/Pedestrian Pass-Thru Funds	1,386,398	1,413,196	26,798
2213 - Measure B: Paratransit - ACTIA	1,308,709	1,321,748	13,039
2215 - Measure F - Vehicle Registration Fee	1,813,031	2,546,283	733,252
2216 - Measure BB - Alameda County Transportation Commission Sales Tax	14,045,182	16,172,336	2,127,154
2217 - Measure BB - OAB Roadway Infrastructure Improvement	-	4,125,000	4,125,000
2230 - State Gas Tax	14,608,140	9,269,732	(5,338,408)
2231 - State Gas Tax-Prop 42 Replacement Funds	1,698,506	1,698,506	-
2232 - Gas Tax RMRA	-	7,167,109	7,167,109
2241 - Measure Q-Library Services Retention & Enhancement	18,033,676	16,658,260	(1,375,416)
2242 - Measure Q Reserve- Library Services Retention & Enhancement	754,121	754,329	208
2250 - Measure N: Fund	1,714,525	1,714,525	-
2252 - Measure Z - Violence Prevention and Public Safety Act of 2014	27,514,763	27,447,807	(66,956)
2310 - Lighting and Landscape Assessment District	19,939,153	20,484,388	545,235
2330 - Werner Court Vegetation Mgmt District	3,200	3,200	-
2331 - Wood Street Community Facilities District	-	61,225	61,225
2332 - OAB CFD No.2015-1- Gateway industrial Park	-	2,048,542	2,048,542
2411 - False Alarm Reduction Program	1,655,370	1,637,738	(17,632)
2412 - Alameda County: Emergency Dispatch Service Supplemental Assess	2,345,028	2,430,234	85,206
2413 - Rent Adjustment Program Fund	4,844,848	6,795,728	1,950,880
2415 - Development Service Fund	46,571,462	49,918,236	3,346,774
2416 - Traffic Safety Fund	1,460,443	1,488,731	28,288
2417 - Excess Litter Fee Fund	416,440	416,440	-
2419 - Measure C: Transient Occupancy Tax (TOT) Surcharge	6,363,663	6,821,018	457,355
2420 - Transportation Impact Fee	-	3,193,961	3,193,961
2421 - Capital Improvements Impact Fee Fund	-	2,040,000	2,040,000
2826 - Mortgage Revenue	89,492	89,492	-
2912 - Federal Asset Forfeiture: City Share	110,000	110,000	-
2914 - State Asset Forfeiture	90,000	90,000	-
2990 - Public Works Grants	280,000	280,000	-
2995 - Police Grants	10,000	10,000	-

FUND & DESCRIPTION	Adopted	Mid-cycle	Variance
2996 - Parks and Recreation Grants 2001	16,847	16,847	-
2999 - Miscellaneous Grants	124,854	125,374	520
3100 - Sewer Service Fund	63,527,514	66,834,716	3,307,202
3150 - Sewer Rate Stabilization Fund	500,000	500,000	-
3200 - Golf Course	862,910	862,910	-
4100 - Equipment	27,945,295	28,612,869	667,574
4200 - Radio / Telecommunications	8,747,658	8,859,354	111,696
4210 - Telephone Equipment and Software	607,850	607,850	-
4300 - Reproduction	1,278,011	1,289,025	11,014
4400 - City Facilities	38,392,258	39,141,077	748,819
4450 - City Facilities Energy Conservation Projects	185,000	300,000	115,000
4500 - Central Stores	350,210	437,990	87,780
4550 - Purchasing	1,384,625	1,420,286	35,661
4600 - Information Technology	10,344,609	10,366,810	22,201
5130 - Rockridge: Library Assessment District	135,000	135,000	-
5330 - Measure KK: Infrastructure and Affordable Housing	34,605,000	34,605,000	-
5610 - Central District Projects	200,000	200,000	-
5614 - Central District: TA Bonds Series 2006T	1,270,000	1,270,000	-
5643 - Central City East TA Bonds Series 2006A-T (Taxable)	120,000	120,000	-
5650 - Coliseum Projects	100,000	100,000	-
5671 - OBRA: Leasing & Utility	2,317,623	2,250,755	(66,868)
6013 - 2013 LED Streetlight Acquisition Lease Financing	1,634,139	1,634,139	-
6029 - Taxable Pension Obligation Bonds: 2012 Series-PFRS	18,418,959	18,418,959	-
6032 - Taxable Pension Obligation: Series 2001	47,300,501	47,300,501	-
6036 - JPFA Refunding Revenue Bonds: 2008 Series A-1 (Tax-Exempt Bonds)	1,281,277	1,281,277	-
6064 - GO Refunding Bonds, Series 2015A	14,786,425	14,786,425	-
6312 - GOB Series 2012-Refunding Bonds	6,670,725	6,670,725	-
6322 - Measure DD: 2017C Clean Water, Safe Parks & Open Space Trust for	1,453,732	1,453,732	-
6330 - Measure KK: 2017A-1 (TE) Infrastructure and Affordable Housing	-	2,246,557	2,246,557
6331 - Measure KK: 2017A-2 (Taxable) Infrastructure and Affordable Housing	-	4,137,206	4,137,206
6540 - Skyline Sewer District - Redemption	28,720	-	(28,720)
6555 - Piedmont Pines 2010 Utility Underground Phase I - Debt Service	235,168	239,818	4,650

FUND & DESCRIPTION	Adopted	Midcycle	Variance
6570 - JPFA Pooled Assessment: 1996 Revenue Bonds - Assessment	24,800	-	(24,800)
6587 - 2012 Refunding Reassessment Bonds-Debt Service	447,788	467,259	19,471
6612 - JPFA Lease Revenue Refunding Bonds (Admin Building): 2008 Serie	9,065,663	9,065,663	-
6999 - Miscellaneous Debt Service	25,000,000	25,000,000	-
7100 - Police and Fire Retirement System	3,338,797	3,322,600	(16,197)
7130 - Employee Deferred Compensation	242,212	142,701	(99,511)
7320 - Police and Fire Retirement System Refinancing Annuity Trust	6,306,055	6,306,055	-
7540 - Oakland Public Library Trust	103,399	103,399	-
7760 - Grant Clearing	-	-	-
7999 - Miscellaneous Trusts	368,101	407,349	39,248
	775,227,000	854,487,656	79,260,656

FUND	DESCRIPTION	DEPARTMENT	EXPENDITURES				REVENUES		
			Original	Change	Combined	FTE	Original	Change	Combined
FUND 1020 - VSSF SERVICES STABILIZATION FUND									
1	Reduce VSSF contribution from GPF and reduce transfers to fund balance accordingly	Non-Departmental	\$ -	\$ (2,027,733)	\$ (2,027,733)	-	\$ -	\$ (2,027,733)	\$ (2,027,733)
FUND 1020 SUB-TOTAL			\$ -	\$ (2,027,733)	\$ (2,027,733)	-	\$ -	\$ (2,027,733)	\$ (2,027,733)
FUND 1030 - SUPPORT SYSTEMS AND SERVICES									
1	Funding for the administration of the SSBT for outreach, communication and management services	Finance	\$ 70,000	\$ -	\$ 70,000	-	\$ -	\$ -	\$ -
2	Transfer Brown Bag program funding from Fund 1010 to Fund 1030	Human Services	\$ 100,000	\$ -	\$ 100,000	-	\$ -	\$ -	\$ -
3	Increase contract contingencies consistent with increases in revenues	Non-Departmental	\$ 4,556,000	\$ -	\$ 4,556,000	-	\$ 4,726,000	\$ -	\$ 4,726,000
FUND 1030 SUB-TOTAL			\$ 4,726,000	\$ -	\$ 4,726,000	-	\$ 4,726,000	\$ -	\$ 4,726,000
FUND 1200 - PFRS TRANSFER TO RADIATION MONITORING SYSTEM									
1	Decrease PFRS transfer out based on current actuarial valuation	Non-Departmental	\$ (1,600,000)	\$ -	\$ (1,600,000)	-	\$ -	\$ -	\$ -
2	Transfer to Fund 1200 Fund Balance	Non-Departmental	\$ 1,600,000	\$ -	\$ 1,600,000	-	\$ -	\$ -	\$ -
FUND 1200 SUB-TOTAL			\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -
FUND 5300 - ROPS APPROVED ADMINISTRATIVE ALLOWANCE & MISCELLANEOUS FUND									
1	Reduce ROPS approved administrative allowance & miscellaneous personnel budgets	Citywide	\$ (21,263)	\$ -	\$ (21,263)	-	\$ (8,210)	\$ -	\$ (8,210)
2	Reduction in ROPS project staffing costs/Transfer 0.80 FTE Development Program Manager/Transfer 0.80 FTE Urban Economic Analyst II/Transfer 0.32 FTE Urban Economic Coordinator to other eligible funds due to ROPS	EWD	\$ (433,373)	\$ -	\$ (433,373)	(1.92)	\$ (564,822)	\$ -	\$ (564,822)
3	Reduction in ROPS project staffing costs/Transfer 0.30 FTE Rehabilitation Advisor III, 0.54 FTE Housing Development Coordinator I & 0.15 Housing Development Coordinator IV to Fund 5331 due to ROPS reduction	Housing	\$ (166,261)	\$ -	\$ (166,261)	(0.99)	\$ (153,134)	\$ -	\$ (153,134)
FUND 5300 SUB-TOTAL			\$ (620,897)	\$ -	\$ (620,897)	(2.91)	\$ (726,166)	\$ -	\$ (726,166)
FUND 1700 - COMPREHENSIVE CLEANUP									
1	Freeze 0.10 FTE Graphic Design Specialist	EWD	\$ (15,289)	\$ -	\$ (15,289)	(0.10)	\$ -	\$ -	\$ -
2	Add Revenues and Expenditures from construction and demolition plan review	OPW	\$ 20,161	\$ -	\$ 20,161	-	\$ 20,161	\$ -	\$ 20,161
3	Add educational campaign on recycling, illegal dumping, and waste aversion	OPW	\$ -	\$ 50,000	\$ 50,000	-	\$ -	\$ -	\$ -
4	Transfer from Fund 1710 Fund Balance	OPW	\$ -	\$ -	\$ -	-	\$ -	\$ 185,835	\$ 185,835
FUND 1700 SUB-TOTAL			\$ 4,872	\$ 50,000	\$ 54,872	(0.10)	\$ 20,161	\$ 185,835	\$ 206,996
FUND 1720 - COMPREHENSIVE CLEANUP									
1	Freeze 0.10 FTE Graphic Design Specialist	EWD	\$ (15,289)	\$ -	\$ (15,289)	(0.10)	\$ -	\$ -	\$ -
2	Add 3.0 FTE Litter/Nuisance Enforcement Officers	OPW	\$ 452,415	\$ -	\$ 452,415	3.00	\$ -	\$ -	\$ -
3	Transfer from Fund Balance	OPW	\$ -	\$ -	\$ -	-	\$ -	\$ 1,350,772	\$ 1,350,772
4	Bus shelter street furniture grant revenue reduction	DOT	\$ -	\$ -	\$ -	-	\$ (106,484)	\$ -	\$ (106,484)
FUND 1720 SUB-TOTAL			\$ 437,126	\$ -	\$ 437,126	2.90	\$ (106,484)	\$ 1,350,772	\$ 1,244,288

FTE No.	Description	Department	EXPENDITURES				REVENUES		
			Ongoing	One-time	Combined	FTE	Ongoing	One-time	Combined
FUND 1750 - Curb Color Program									
1	Appropriate Revenues for Curb Color Program	DOT	\$ -	\$ -	\$ -	-	\$ 25,000	\$ -	\$ 25,000
2	Appropriate Estimated FY18-19 Car Share revenues	DOT	\$ -	\$ -	\$ -	-	\$ 420,000	\$ -	\$ 420,000
3	Estimated revenues from dedicated-space car share permits	DOT	\$ -	\$ -	\$ -	-	\$ 25,000	\$ -	\$ 25,000
4	Add personnel allocation for Car Share Program Limited Duration Employees	DOT	\$ 345,362	\$ -	\$ 345,362	-	\$ -	\$ -	\$ -
5	Transfer 0.25 FTE Program Analyst III for Car Share from Fund 1750 out from Admin Project to Car Share Project	DOT	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -
6	Add O&M for mobility programs and add O&M for Car Share Program	DOT	\$ 38,848	\$ -	\$ 38,848	-	\$ -	\$ -	\$ -
7	Add O&M for Car Share Program	DOT	\$ 13,848	\$ -	\$ 13,848	-	\$ -	\$ -	\$ -
8	Transfer to Fund 1750 Fund Balance	DOT	\$ -	\$ 73,878	\$ 73,878	-	\$ -	\$ -	\$ -
FUND 1750 SUB-TOTAL:			\$ 398,068	\$ 73,878	\$ 471,946	-	\$ 470,000	\$ -	\$ 470,000
FUND 1760 - Real Estate Services/Programs/Revenues									
1	Transfer 0.33 FTE Management Assistant to Fund 1760	Clerk	\$ 60,938	\$ -	\$ 60,938	0.33	\$ -	\$ -	\$ -
2	Transfer from Fund Balance	Clerk	\$ -	\$ -	\$ -	-	\$ -	\$ 168,009	\$ 168,009
FUND 1760 SUB-TOTAL:			\$ 60,938	\$ -	\$ 60,938	0.33	\$ -	\$ 168,009	\$ 168,009
FUND 1770 - Real Estate Communications/Brand/Use									
1	Transfer Real Estate Services Manager 0.29 FTE to Fund 5610 and 0.29 FTE to 5650 from Fund 1770	EWD	\$ (201,519)	\$ -	\$ (201,519)	(0.58)	\$ -	\$ -	\$ -
2	Remove transfer from Fund 1770 Fund Balance	EWD	\$ -	\$ -	\$ -	-	\$ -	\$ (57,817)	\$ (57,817)
3	Transfer to Fund Balance	EWD	\$ -	\$ 132,436	\$ 132,436	-	\$ -	\$ -	\$ -
FUND 1770 SUB-TOTAL:			\$ (201,519)	\$ 132,436	\$ (69,083)	(0.58)	\$ -	\$ (57,817)	\$ (57,817)
FUND 1780 - Adult Care/Daycare/Children's Fund									
1	Increase service contracts	Human Services	\$ 17,984	\$ 3,135,049	\$ 3,153,033	-	\$ -	\$ -	\$ -
FUND 1780 SUB-TOTAL:			\$ 17,984	\$ 3,135,049	\$ 3,153,033	-	\$ -	\$ -	\$ -
FUND 1820 - Self-Sustaining Fund									
1	Freeze 0.10 FTE Graphic Design Specialist	EWD	\$ (12,790)	\$ -	\$ (12,790)	-	\$ -	\$ -	\$ -
2	Delete 1.0 FTE Assistant to the Director/Transfer 1.0 FTE Administrative Services Manager I from Fund 1820 to Fund 1010	OPR	\$ (188,988)	\$ -	\$ (188,988)	(1.00)	\$ -	\$ -	\$ -
3	Transfer from Fund Balance	OPR	\$ -	\$ -	\$ -	-	\$ -	\$ 279,546	\$ 279,546
FUND 1820 SUB-TOTAL:			\$ (201,778)	\$ -	\$ (201,778)	(1.00)	\$ -	\$ 279,546	\$ 279,546
FUND 1870 - Affordable Housing - from Fund									
1	Transfer New Rapid Rehousing Center funding from Fund 1010 to Fund 1870 / Additional one-time funding for New Rapid Rehousing Center or winter shelters	Human Services	\$ -	\$ 800,000	\$ 800,000	-	\$ -	\$ -	\$ -
2	Job/Housing Impact Fee	PBD	\$ 23,710	\$ -	\$ 23,710	-	\$ 23,710	\$ -	\$ 23,710
3	Affordable Housing Impact Fee	PBD	\$ 40,944	\$ -	\$ 40,944	-	\$ 40,944	\$ -	\$ 40,944
4	Land sale proceeds from FY 2017-18	Housing	\$ -	\$ -	\$ -	-	\$ -	\$ 2,250,673	\$ 2,250,673
5	Appropriation for Affordable Housing	Housing	\$ -	\$ 1,800,000	\$ 1,800,000	-	\$ -	\$ -	\$ -
6	Add 0.49 FTE Loan Servicing Administrator	Housing	\$ 102,805	\$ -	\$ 102,805	0.49	\$ -	\$ -	\$ -
7	Transfer 0.50 FTE Administrative Analyst I and ISF's from Fund 2105	Housing	\$ 87,743	\$ -	\$ 87,743	0.50	\$ -	\$ -	\$ -
8	Transfer 0.10 FTE Housing Development Coordinator IV from Fund 1885	Housing	\$ 24,543	\$ -	\$ 24,543	0.10	\$ -	\$ -	\$ -
9	Transfer from Fund Balance	Housing	\$ -	\$ -	\$ -	-	\$ -	\$ 94,433	\$ 94,433
FUND 1870 SUB-TOTAL:			\$ 279,745	\$ 2,600,000	\$ 2,879,745	1.09	\$ 66,654	\$ 2,345,106	\$ 2,411,760

			EXPENDITURES				REVENUES			
			2019		2020		2019		2020	
			\$	\$	\$	\$	\$	\$	\$	\$
1806 - HUD - Affordable Housing										
1	Appropriations for Affordable Housing Projects (Brooklyn Basin)	Housing	\$ 16,676,958	\$ -	\$ 16,676,958	-	\$ 16,670,000	\$ -	\$ 16,670,000	
2	Transfer 0.10 FTE Housing Development Coordinator IV to Fund 1870	Housing	\$ (24,543)	\$ -	\$ (24,543)	0.10	\$ -	\$ -	\$ -	
FUND 1806 SUB-TOTAL			\$ 16,652,415	\$ -	\$ 16,652,415	0.10	\$ 16,670,000	\$ -	\$ 16,670,000	
2102 - Department of Agriculture										
1	Decrease CCFP grant revenues based on Head Start enrollees	Human Services	\$ -	\$ -	\$ -	-	\$ (301,368)	\$ -	\$ (301,368)	
2	Transfer 3.00 FTE Food Service Workers from Fund 2128 to Fund 2102	Human Services	\$ 275,823	\$ -	\$ 275,823	3.00	\$ -	\$ -	\$ -	
3	Transfer CSO Subsidy from Fund 2128 to Fund 2102	Human Services	\$ -	\$ -	\$ -	-	\$ 41,675	\$ -	\$ 41,675	
4	Transfer GPF Operating Subsidy from Fund 2128 to Fund 2102	Human Services	\$ -	\$ -	\$ -	-	\$ 146,621	\$ -	\$ 146,621	
5	Decrease food ingredients and preparation materials to expected services levels	Human Services	\$ (388,895)	\$ -	\$ (388,895)	-	\$ -	\$ -	\$ -	
FUND 2102 SUB-TOTAL			\$ (113,072)	\$ -	\$ (113,072)	3.00	\$ (113,072)	\$ -	\$ (113,072)	
2108 - HUD - CHSD/GRNA										
1	Increase OHA OPRI Grant Revenue	Human Services	\$ -	\$ -	\$ -	-	\$ 619,344	\$ -	\$ 619,344	
2	Increase OHA OPRI subrecipient contracts	Human Services	\$ 664,488	\$ -	\$ 664,488	-	\$ -	\$ -	\$ -	
3	Increase Continuum of Care - Families in Transition grant revenue based on increased award	Human Services	\$ -	\$ -	\$ -	-	\$ 5,400	\$ -	\$ 5,400	
4	Increase Continuum of Care - Matilda Cleveland grant revenue based on increased award	Human Services	\$ -	\$ -	\$ -	-	\$ 4,680	\$ -	\$ 4,680	
5	Transfer 0.21 FTE HHS Prgm Planner to Fund 2108 (CDBG) and reduce associated CSO subsidy	Human Services	\$ (43,374)	\$ -	\$ (43,374)	(0.21)	\$ (122)	\$ -	\$ (122)	
6	Transfer ISF charges to Fund 2108 (CDBG)	Human Services	\$ (2,199)	\$ -	\$ (2,199)	-	\$ -	\$ -	\$ -	
7	Decrease work order expenditures and increase supplies, service contracts & misc operating expenditures	Human Services	\$ 152	\$ -	\$ 152	-	\$ -	\$ -	\$ -	
FUND 2108 SUB-TOTAL			\$ 619,067	\$ -	\$ 619,067	(0.21)	\$ 619,610	\$ -	\$ 619,610	
2109 - HUD - ED - Grant										
1	Delete 0.50 FTE Account Clerk II	Housing	\$ (56,376)	\$ -	\$ (56,376)	(0.50)	\$ -	\$ -	\$ -	
2	Transfer 0.50 FTE Administrative Analyst I to Fund 1870	Housing	\$ (87,743)	\$ -	\$ (87,743)	(0.50)	\$ -	\$ -	\$ -	
3	Removed planned Carryforwards	Housing	\$ 144,237	\$ -	\$ 144,237		\$ -	\$ -	\$ -	
FUND 2109 SUB-TOTAL			\$ 0	\$ -	\$ 0	(1.00)	\$ -	\$ -	\$ -	
2103 - HUD - CDBG										
1	Transfer 0.21 FTE HHS Prgm Planner from Fund 2103	Human Services	\$ 43,373	\$ -	\$ 43,373	0.21	\$ -	\$ -	\$ -	
2	Increase various supplies and work order expenditures for CHSD Admin	Human Services	\$ 56,051	\$ -	\$ 56,051	-	\$ -	\$ -	\$ -	
3	Increase contracts for PATH Set-Aside	Human Services	\$ 47,391	\$ -	\$ 47,391	-	\$ -	\$ -	\$ -	
4	Increase CSO Subsidy associated with transfer of 0.21 HHS Prgm Planner from Fund 2103 partially offset by reducing operating subsidy	Human Services	\$ -	\$ -	\$ -	-	\$ 6,025	\$ -	\$ 6,025	
5	Increase contracts for EOCP Homeless HSG Shelter	Human Services	\$ 158,445	\$ -	\$ 158,445	-	\$ -	\$ -	\$ -	
6	Transfer ISF charges from Fund 2103	Human Services	\$ 2,199	\$ -	\$ 2,199	-	\$ -	\$ -	\$ -	
7	Add 0.26 FTE Loan Servicing Administrator	Housing	\$ 54,551	\$ -	\$ 54,551	0.26	\$ -	\$ -	\$ -	
8	Delete 0.50 FTE Account Clerk II	Housing	\$ (56,376)	\$ -	\$ (56,376)	(0.50)	\$ -	\$ -	\$ -	
9	Annual Grant Increase	Housing	\$ -	\$ -	\$ -	-	\$ 602,315	\$ -	\$ 602,315	
10	Reduce transfer from fund balance	Housing	\$ -	\$ -	\$ -	-	\$ (27,990)	\$ -	\$ (27,990)	
FUND 2103 SUB-TOTAL			\$ 305,634	\$ -	\$ 305,634	(0.03)	\$ 602,315	\$ -	\$ 602,315	

Line	Description	Department	EXPENDITURES				REVENUES			
			Original	Proposed	Balance	FTE	Original	Proposed	Balance	
FUND 2102 - HOUSING										
1	Transfer 0.50 FTE Rehab Advisor III to Fund 2124	Housing	\$ (95,627)	\$ -	\$ (95,627)	(0.50)	\$ -	\$ -	\$ -	\$ -
2	Increase Contract Contingencies	Housing	\$ 1,023,424	\$ -	\$ 1,023,424	-	\$ -	\$ -	\$ -	\$ -
2	Annual Grant Increase	Housing	\$ -	\$ -	\$ -	-	\$ 935,189	\$ -	\$ -	\$ 935,189
FUND 2102 SUB-TOTAL			\$ 927,797	\$ -	\$ 927,797	(0.50)	\$ 935,189	\$ -	\$ -	\$ 935,189
FUND 2124 - Federal Emergency Management Agency (FEMA)										
1	Add ongoing positions in Housing funded from an existing appropriation in the Seismic Retrofit Grant	Housing	\$ -	\$ -	\$ -	3.50	\$ 26,861	\$ -	\$ -	\$ 26,861
2	Transfer 0.50 FTE Rehab Advisor III from Fund 2109	Housing	\$ 95,627	\$ -	\$ 95,627	0.50	\$ -	\$ -	\$ -	\$ -
3	Remove existing budget appropriations for the Urban Search & Rescue Grant (USAR); future appropriations supporting staffing and operations & maintenance cost will be provided through separate City Council resolution and the carryforward process	OFD	\$ (944,958)	\$ -	\$ (944,958)	-	\$ (944,958)	\$ -	\$ -	\$ (944,958)
FUND 2124 SUB-TOTAL			\$ (849,331)	\$ -	\$ (849,331)	4.00	\$ (918,097)	\$ -	\$ -	\$ (918,097)
FUND 2120 - Department of Health and Human Services										
1	SAMHSA - Add year 3 of 5 year grant revenues	Human Services	\$ -	\$ -	\$ -	-	\$ 1,000,000	\$ -	\$ -	\$ 1,000,000
2	SAMHSA - Remove CF balancer/ Add O&M for contracted mental health services	Human Services	\$ 976,676	\$ -	\$ 976,676	-	\$ -	\$ -	\$ -	\$ -
3	CSBG - Reduce PEPR/CSBG - Reduce grant revenues	Human Services	\$ (11,916)	\$ -	\$ (11,916)	-	\$ (11,916)	\$ -	\$ -	\$ (11,916)
4	Head Start - Increase grant revenue due to COLA Increase from grantor	Human Services	\$ -	\$ -	\$ -	-	\$ 160,255	\$ -	\$ -	\$ 160,255
5	Head Start - Transfer GPF Subsidies to Fund 2102 & Fund 2138	Human Services	\$ -	\$ -	\$ -	-	\$ (344,304)	\$ -	\$ -	\$ (344,304)
6	Head Start - Transfer 8.50 FTE Early Childhood Center Directors to Fund 2138	Human Services	\$ (1,040,071)	\$ -	\$ (1,040,071)	(8.50)	\$ -	\$ -	\$ -	\$ -
7	Head Start - Transfer 3.00 FTE Food Service Workers to Fund 2102	Human Services	\$ (275,821)	\$ -	\$ (275,821)	(3.00)	\$ -	\$ -	\$ -	\$ -
8	Head Start - Add/Delete - Add 10.50 FTE Recreation Attendant I, PT (placeholders for HS/Early HS Sub Teaching Assistant, PT until classification is created) and Delete 4.00 FTE Head Start Instructors	Human Services	\$ 208,126	\$ -	\$ 208,126	6.50	\$ -	\$ -	\$ -	\$ -
9	Head Start - Add/Delete - Add 1.0 FTE Accountant II and Delete 1.0 FTE Accountant I	Human Services	\$ 14,353	\$ -	\$ 14,353	-	\$ -	\$ -	\$ -	\$ -
10	Head Start - Add/Delete - Add 1.00 FTE Food Service Worker, PT and Delete 1.00 FTE Food Program Driver, PT	Human Services	\$ 13,898	\$ -	\$ 13,898	-	\$ -	\$ -	\$ -	\$ -
11	Head Start - Add 1.00 FTE Head Start/EHS Sub Inst, PT and Delete 1.00 FTE Food Program Driver, PT; Add/Delete - Add 1.00 FTE Head Start Coach Coordinator and Delete 1.00 FTE Head Start Nutrition Coordinator; Head Start - Add/Delete - Add 1.00 FTE Head Start Facilities Coordinator, 1.00 FTE Head Start School Readiness Coordinator, and 1.00 FTE Head Start ERSEA & Data Coordinator and Delete 3.00 FTE Headstart Program Coordinator	Human Services	\$ 1,277	\$ -	\$ 1,277	-	\$ -	\$ -	\$ -	\$ -
12	Head Start - Increase 9.00 FTE Head Start Instructors to 12 months from 11 months	Human Services	\$ 77,293	\$ -	\$ 77,293	-	\$ -	\$ -	\$ -	\$ -
13	Head Start - Eliminate salary offset & add funding for various O&M	Human Services	\$ 810,869	\$ -	\$ 810,869	-	\$ -	\$ -	\$ -	\$ -
14	Increase CSO subsidies		\$ -	\$ -	\$ -	-	\$ 71,246	\$ -	\$ -	\$ 71,246
15	Reduce operating subsidies to offset increase in CSO subsidies		\$ -	\$ -	\$ -	-	\$ (71,246)	\$ -	\$ -	\$ (71,246)
FUND 2120 SUB-TOTAL			\$ 774,884	\$ -	\$ 774,884	(5.00)	\$ 904,035	\$ -	\$ -	\$ 904,035
FUND 2138 - California Department of Education										
1	Head Start CSPP - increase revenues	Human Services	\$ -	\$ -	\$ -	-	\$ 26,861	\$ -	\$ -	\$ 26,861
2	Add CCTR grant revenues	Human Services	\$ -	\$ -	\$ -	-	\$ 185,000	\$ -	\$ -	\$ 185,000
3	Transfer 8.50 FTE Early Childhood Center Directors from Fund 2128	Human Services	\$ 1,040,073	\$ -	\$ 1,040,073	8.50	\$ -	\$ -	\$ -	\$ -
4	Transfer CSO Subsidy from Fund 2128 to CSPP grant	Human Services	\$ -	\$ -	\$ -	-	\$ 126,213	\$ -	\$ -	\$ 126,213
5	Transfer CSO Subsidy from Fund 2128 to CCTR grant	Human Services	\$ -	\$ -	\$ -	-	\$ 29,795	\$ -	\$ -	\$ 29,795
6	Eliminate salaries offset / reduce classroom supplies / increase rent, janitorial and special needs contracts funding	Human Services	\$ (672,204)	\$ -	\$ (672,204)	-	\$ -	\$ -	\$ -	\$ -
FUND 2138 SUB-TOTAL			\$ 367,869	\$ -	\$ 367,869	8.50	\$ 387,869	\$ -	\$ -	\$ 387,869

			EXPENDITURE				REVENUE			
			2018	2019	2020	2021	2018	2019	2020	2021
2162 - San Joaquin Board of Corrections										
1	Add CDCR GSW Grant Revenue and O&M funding for subrecipient contracts	Human Services	\$ 2,736,720	\$ -	\$ 2,736,720	-	\$ 2,736,720	\$ -	\$ 2,736,720	
2	Reduce CDCR GSW contract expenditures	Human Services	\$ (6,847)	\$ -	\$ (6,847)	-	\$ -	\$ -	\$ -	
FUND 2162 SUB-TOTAL			\$ 2,729,873	\$ -	\$ 2,729,873	-	\$ 2,736,720	\$ -	\$ 2,736,720	
2100 - County of Alameda - Grants										
1	Add grant revenue, add O&M and eliminate carryforward offset for CORE Housing Centers Grant	Human Services	\$ 4,014,935	\$ -	\$ 4,014,935	-	\$ 4,014,935	\$ -	\$ 4,014,935	
2	Eliminate boomerang grant revenue & expenditures	Human Services	\$ (413,104)	\$ -	\$ (413,104)	-	\$ (413,565)	\$ -	\$ (413,565)	
3	Increase grant revenue and O&M for county HFSN grant	Human Services	\$ 9,157	\$ -	\$ 9,157	-	\$ 10,675	\$ -	\$ 10,675	
4	Increase grant revenue for Outreach I & A grant	Human Services	\$ -	\$ -	\$ -	-	\$ 4,846	\$ -	\$ 4,846	
5	Reduce operating subsidy for Outreach I & A grant	Human Services	\$ -	\$ -	\$ -	-	\$ (5,903)	\$ -	\$ (5,903)	
6	Remove First Responder Advanced Life Support (FRALS) appropriation. Services will be provided for using carryforward until available appropriation is exhausted	OFD	\$ (1,643,440)	\$ -	\$ (1,643,440)	-	\$ (1,643,440)	\$ -	\$ (1,643,440)	
FUND 2100 SUB-TOTAL			\$ 2,067,548	\$ -	\$ 2,067,548	-	\$ 2,068,543	\$ -	\$ 2,068,543	
1010 - County of Alameda - Other										
1	Transfer 0.54 FTE Program Analyst II from Fund 1010	EWD	\$ 86,696	\$ -	\$ 86,696	0.54	\$ -	\$ -	\$ -	
2	Transfer 0.16 FTE Program Analyst II to Fund 7999	EWD	\$ (28,465)	\$ -	\$ (28,465)	(0.16)	\$ -	\$ -	\$ -	
3	Transfer to Fund 2195 to maintain and stabilize job training, job-preparation, and placement services and related programs	EWD	\$ -	\$ -	\$ -	-	\$ -	\$ 275,000	\$ 275,000	
4	Reduction of Third Party Grants	EWD	\$ (116,569)	\$ -	\$ (116,569)	-	\$ -	\$ -	\$ -	
5	Carryforward offset & reduction in WIOA grant	EWD	\$ (203,674)	\$ -	\$ (203,674)	-	\$ (575,872)	\$ -	\$ (575,872)	
FUND 1010 SUB-TOTAL			\$ (151,912)	\$ -	\$ (151,912)	0.38	\$ (575,872)	\$ 275,000	\$ (300,872)	
2210 - Measure B - Transportation										
1	Funding for eligible transportation projects for Oakland Army Base	EWD	\$ -	\$ 5,414,557	\$ 5,414,557	-	\$ -	\$ 5,414,557	\$ 5,414,557	
2	Add revenue based on ACTC updated FY18 collections	DOT	\$ -	\$ -	\$ -	-	\$ -	\$ 376,304	\$ 376,304	
3	Appropriate Fund Balance for Emergency Roadway Repair	DOT	\$ -	\$ 700,000	\$ 700,000	-	\$ -	\$ 700,000	\$ 700,000	
4	Add/Delete Engineer Assistant II and add Public Works Sup I and transfer to fund 2230	DOT	\$ (22,872)	\$ -	\$ (22,872)	(0.10)	\$ -	\$ -	\$ -	
5	Add 0.50 Student Trainee	DOT	\$ 40,421	\$ -	\$ 40,421	0.50	\$ -	\$ -	\$ -	
6	Transfer 0.10 FTE Engineer Assistant II to Fund 2212 Measure B Bicycle and Pedestrian	DOT	\$ (22,872)	\$ -	\$ (22,872)	(0.10)	\$ -	\$ -	\$ -	
7	Add/Delete Engineer Assistant II to Spatial Analyst III	DOT	\$ 4,725	\$ -	\$ 4,725	-	\$ -	\$ -	\$ -	
8	Upgrade Drafting Tech to Engineer Assistant II	DOT	\$ 6,803	\$ -	\$ 6,803	-	\$ -	\$ -	\$ -	
9	Transfer O&M from Measure BB Fund 2216 to Measure B Fund 2211	CIP	\$ 105,824	\$ -	\$ 105,824	-	\$ -	\$ -	\$ -	
FUND 2210 SUB-TOTAL			\$ (12,029)	\$ 5,414,557	\$ 5,226,556	0.30	\$ (575,872)	\$ 5,490,861	\$ 5,490,861	
2220 - Measure B - Bicycle and Pedestrian										
1	Add revenue based on ACTC updated FY18 collections	DOT	\$ -	\$ -	\$ -	-	\$ -	\$ 100,029	\$ 100,029	
2	Add/Delete - Delete Program Analyst III in Fund 2212 and Add Assistant to the Director (0.05 FTE 2212, 0.65 FTE 2230 and 0.30 FTE 2231)	DOT	\$ (212,950)	\$ -	\$ (212,950)	(0.95)	\$ -	\$ -	\$ -	
3	Transfer 0.10 FTE Assistant Engineer II from Fund 2211 and 0.75 FTE from Fund 7760 Clearing	DOT	\$ 195,378	\$ -	\$ 195,378	0.85	\$ -	\$ -	\$ -	
FUND 2220 SUB-TOTAL			\$ (17,572)	\$ -	\$ (17,572)	(0.10)	\$ -	\$ 100,029	\$ 100,029	

FUND	Description	Department	EXPENDITURES				REVENUES		
			Original	Suppld	Combined	FTE's	Original	Suppld	Combined
2210 - Measure B Parameters - ACTC									
1	Add/Delete - Add 1.09 FTE Office Assistant I, PT and Delete 1.09 FTE Senior Aide, PT	Human Services	\$ 27,959	\$ -	\$ 27,959	-	\$ -	\$ -	\$ -
2	Reduce contracts	Human Services	\$ (27,959)	\$ -	\$ (27,959)	-	\$ -	\$ -	\$ -
FUND 2210 SUB-TOTAL			\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -
2215 - Measure B Vehicle Registration Fee									
1	Purchase 2 trucks for Complete Streets Mnt. Services.	DOT	\$ -	\$ 135,000	\$ 135,000	-	\$ -	\$ -	\$ -
2	Replace various lighting with LED fixtures and may include underpass lighting, metal halide streetlighting and pedestrian overpass lighting in illegal dumping hotspots	DOT	\$ -	\$ 250,000	\$ 250,000	-	\$ -	\$ -	\$ -
3	Materials for street signs and markings	DOT	\$ -	\$ 100,000	\$ 100,000	-	\$ -	\$ -	\$ -
4	Add O&M for utility trench work	DOT	\$ -	\$ 100,000	\$ 100,000	-	\$ -	\$ -	\$ -
5	Increase asphalt budget	DOT	\$ -	\$ 150,000	\$ 150,000	-	\$ -	\$ -	\$ -
6	Transfer from Fund Balance	DOT	\$ -	\$ -	\$ -	-	\$ -	\$ 733,252	\$ 733,252
FUND 2215 SUB-TOTAL			\$ -	\$ 735,000	\$ 735,000	-	\$ -	\$ 733,252	\$ 733,252
2216 - Measure B									
1	Add 6.00 FTE Crossing Guards, PT (Resolution 87124)	OPD	\$ 314,897	\$ -	\$ 314,897	6.00	\$ -	\$ -	\$ -
2	Add 1.00 FTE Administrative Assistant I	Human Services	\$ 111,199	\$ -	\$ 111,199	1.00	\$ -	\$ -	\$ -
3	Add 0.53 FTE Office Assistant I, PT	Human Services	\$ 33,873	\$ -	\$ 33,873	0.53	\$ -	\$ -	\$ -
4	Reduce Contracts	Human Services	\$ (156,217)	\$ -	\$ (156,217)	-	\$ -	\$ -	\$ -
5	Funding for eligible transportation projects for Oakland Army Base	EWD	\$ -	\$ 1,585,443	\$ 1,585,443	-	\$ -	\$ 1,585,443	\$ 1,585,443
6	Add revenue based on ACTC updated FY18 collections	DOT	\$ -	\$ -	\$ -	-	\$ -	\$ 731,469	\$ 731,469
7	Transfer O&M from Measure BB Fund 2216 to Measure B Fund 2211	CIP	\$ (105,824)	\$ -	\$ (105,824)	-	\$ -	\$ -	\$ -
FUND 2216 SUB-TOTAL			\$ 197,928	\$ 1,585,443	\$ 1,783,371	7.53	\$ -	\$ 2,316,912	\$ 2,316,912
2230 - Strategic Plan									
1	Transfer 1.0 FTE Public Works Supervisor II from fund 2230 to fund 3100	OPW	\$ (234,821)	\$ -	\$ (234,821)	(1.00)	\$ -	\$ -	\$ -
2	Add/Delete - Delete Program Analyst III in Fund 2212 and Add Asst to the Director (0.05 FTE 2212, 0.65 FTE 2230 and 0.30 FTE 2231)	DOT	\$ 182,363	\$ -	\$ 182,363	0.65	\$ -	\$ -	\$ -
3	Add/Delete Engineer Assistant II and Add Public Works Sup I and move to Fund 2230	DOT	\$ 209,945	\$ -	\$ 209,945	1.00	\$ -	\$ -	\$ -
4	Transfer 20.00 FTE Paving Crew and associated O&M out of 2230 to the new RMA fund 2232	DOT	\$ (5,902,025)	\$ -	\$ (5,902,025)	(20.00)	\$ -	\$ -	\$ -
5	Add allowances and premiums for entitled MOU positions	DOT	\$ 9,950	\$ -	\$ 9,950	-	\$ -	\$ -	\$ -
6	Transfer 1.60 FTE Sign Mnt. Worker, Traffic Sign Maker, Traffic Painter and Public Works Mnt. Worker from Fund 2230 to Fund 7760 project clearing	DOT	\$ (266,115)	\$ -	\$ (266,115)	(1.60)	\$ -	\$ -	\$ -
7	Transfer 0.90 FTE Spatial Analyst III to Fund 2230	DOT	\$ 224,116	\$ -	\$ 224,116	0.90	\$ -	\$ -	\$ -
8	Reduce Revenue	DOT	\$ -	\$ -	\$ -	-	\$ (1,592,440)	\$ -	\$ (1,592,440)
FUND 2230 SUB-TOTAL			\$ (5,776,587)	\$ -	\$ (5,776,587)	(20.05)	\$ (1,592,440)	\$ -	\$ (1,592,440)
2231 - Strategic Plan Prop 1									
1	Add/Delete - Delete Program Analyst III in Fund 2212 and Add Assistant to the Director (0.05 FTE 2212, 0.65 FTE 2230 and 0.30 FTE 2231)	DOT	\$ 84,167	\$ -	\$ 84,167	0.30	\$ -	\$ -	\$ -
2	Transfer O&M to Fund 2232	DOT	\$ (120,950)	\$ -	\$ (120,950)	-	\$ -	\$ -	\$ -
FUND 2231 SUB-TOTAL			\$ (36,783)	\$ -	\$ (36,783)	0.30	\$ -	\$ -	\$ -

REV LINE	DESCRIPTION	DEPARTMENT	EXPENDITURES				REVENUES		
			Original	One-time	Combined	FTE	Original	One-time	Combined
2232 - Curb Ramp									
1	Transfer 20.00 FTE Paving Crew and associated O&M out of 2230 to the new RMA fund 2232	DOT	\$ 5,902,025	\$ -	\$ 5,902,025	20.00	\$ -	\$ -	\$ -
2	Increase revenue projections	DOT	\$ -	\$ -	\$ -	-	\$ -	\$ 91,709	\$ 91,709
3	Add Program Analyst II	DOT	\$ 196,102	\$ -	\$ 196,102	1.00	\$ -	\$ -	\$ -
4	Add O&M	DOT	\$ 43,901	\$ 100,000	\$ 143,901	-	\$ -	\$ -	\$ -
5	Increase asphalt budget	DOT	\$ -	\$ 300,000	\$ 300,000	-	\$ -	\$ -	\$ -
6	Transfer 1.0 FTE Public Works Supervisor II from fund 3100 to fund 2232	DOT	\$ 284,131	\$ -	\$ 284,131	1.00	\$ -	\$ -	\$ -
7	Add Additional funding for MOU Mandated Premiums	DOT	\$ 20,000	\$ -	\$ 20,000	-	\$ -	\$ -	\$ -
8	Transfer O&M from Fund 2231 to 2232	DOT	\$ 120,950	\$ -	\$ 120,950	-	\$ -	\$ -	\$ -
9	Add O&M for Curb Ramp	CIP	\$ 200,000	\$ -	\$ 200,000	-	\$ -	\$ -	\$ -
FUND 2232 SUB-TOTAL			\$ 6,747,109	\$ 400,000	\$ 7,147,109	22.00	\$ -	\$ 91,709	\$ 91,709
2233 - Libraries									
1	Freeze vacant and temp part-time positions 23.38 FTE (if Measure D does not pass)	Library	\$ (1,881,683)	\$ -	\$ (1,881,683)	(23.38)	\$ -	\$ -	\$ -
FUND 2233 SUB-TOTAL			\$ (1,881,683)	\$ -	\$ (1,881,683)	(23.38)	\$ -	\$ -	\$ -
2252 - Human Resources - Finance, Evaluation and Public Safety Act of 2013									
1	Increase available resources per Measure Z formula	OPD	\$ 27,828	\$ -	\$ 27,828	-	\$ -	\$ -	\$ -
2	Add 1.00 FTE Health & Human Svcs Prgm Planner (end-date 6/30/19)	Human Services	\$ -	\$ 155,451	\$ 155,451	1.00	\$ -	\$ -	\$ -
3	Add 0.99 FTE Program Analyst II, PPT (end-date 6/30/19)	Human Services	\$ -	\$ 132,963	\$ 132,963	0.99	\$ -	\$ -	\$ -
4	Transfer CSEC funding from Fund 1010 to Fund 2252 (Measure Z)	Human Services	\$ -	\$ 110,000	\$ 110,000	-	\$ -	\$ -	\$ -
5	Use carryforward to fund end-dated positions & CSEC	Human Services	\$ -	\$ (398,414)	\$ (398,414)	-	\$ -	\$ -	\$ -
6	Reduce O&M	Human Services	\$ (68,560)	\$ -	\$ (68,560)	-	\$ -	\$ -	\$ -
7	Add 1.00 FTE Case Manager I	Human Services	\$ 110,491	\$ -	\$ 110,491	1.00	\$ -	\$ -	\$ -
8	Eliminate Budgeted Use of Fund Balance	DVP	\$ -	\$ -	\$ -	-	\$ -	\$ (66,956)	\$ (66,956)
FUND 2252 SUB-TOTAL			\$ 69,759	\$ -	\$ 69,759	2.99	\$ -	\$ (66,956)	\$ (66,956)
2310 - Lighting and Landscape Assessment District									
1	Appropriate revenues from PG&E to be received for tree work	OPW	\$ -	\$ 150,000	\$ 150,000	-	\$ -	\$ 150,000	\$ 150,000
2	Subsidy to cover COLA and other rate increases in Fund 2310 (LLAD) from GPF	OPW	\$ -	\$ -	\$ -	-	\$ 395,235	\$ -	\$ 395,235
FUND 2310 SUB-TOTAL			\$ -	\$ 150,000	\$ 150,000	-	\$ 395,235	\$ 150,000	\$ 545,235
2331 - Woodlawn CFD									
1	CFD Assessment Revenue	OPW	\$ -	\$ -	\$ -	-	\$ 61,226	\$ -	\$ 61,226
2	Add 0.20 FTE Management Assistant	OPW	\$ 41,226	\$ -	\$ 41,226	0.20	\$ -	\$ -	\$ -
3	Add O&M	OPW	\$ 20,000	\$ -	\$ 20,000	-	\$ -	\$ -	\$ -
FUND 2331 SUB-TOTAL			\$ 61,226	\$ -	\$ 61,226	0.20	\$ 61,226	\$ -	\$ 61,226
2332 - OAB CFD Gateway Individual Park									
1	Add CFD Assessment Revenue	OPW	\$ -	\$ -	\$ -	-	\$ 1,316,228	\$ -	\$ 1,316,228
2	Add 0.80 Management Assistant	OPW	\$ 164,906	\$ -	\$ 164,906	0.80	\$ -	\$ -	\$ -
3	Add O&M and County Admin Fee and Capital Reserve	OPW/CIP	\$ 1,151,322	\$ -	\$ 1,151,322	-	\$ -	\$ -	\$ -
4	Add CFD Assessment Revenue	DOT	\$ -	\$ -	\$ -	-	\$ 732,313	\$ -	\$ 732,313
5	Add O&M and Capital Reserve	DOT	\$ 732,313	\$ -	\$ 732,313	-	\$ -	\$ -	\$ -
FUND 2332 SUB-TOTAL			\$ 2,048,541	\$ -	\$ 2,048,541	0.80	\$ 2,048,541	\$ -	\$ 2,048,541

LINE #	Description	Department	EXPENDITURES				REVENUES		
			Original	One-time	Combined	FTE's	Original	One-time	Combined
243- Acquisition Program									
1	Add 0.25 FTE Loan Servicing Administrator	Housing	\$ 52,449	\$ -	\$ 52,449	0.25	\$ -	\$ -	\$ -
2	Add revenues from increasing RAP fee	Housing	\$ -	\$ -	\$ -	-	\$ 1,950,880	\$ -	\$ 1,950,880
3	Add 3.00 FTE Hearing Officers, 1.00 FTE Program Analyst III and 1.00 FTE Accountant I	Housing	\$ 1,057,829	\$ -	\$ 1,057,829	5.00	\$ -	\$ -	\$ -
4	Add 1.00 FTE Specialty Combination Inspector	PBD	\$ 143,012	\$ -	\$ 143,012	1.00	\$ -	\$ -	\$ -
5	Add 1.00 FTE Deputy City Attorney II	City Attorney	\$ 224,413	\$ -	\$ 224,413	1.00	\$ -	\$ -	\$ -
6	Carryforward Offset to balance	Housing	\$ (16,508)	\$ -	\$ (16,508)	-	\$ -	\$ -	\$ -
FUND 243 SUB-TOTAL			\$ 2,461,195	\$ -	\$ 2,461,195	7.25	\$ 1,950,880	\$ -	\$ 1,950,880
241S- Development Services Fund									
1	Transfer 0.56 FTE of SAM III from Fund 1010	Mayor	\$ 181,979	\$ -	\$ 181,979	0.56	\$ -	\$ -	\$ -
2	Add 1.0 FTE Principal HR Analyst	DHRM	\$ 198,493	\$ -	\$ 198,493	1.00	\$ -	\$ -	\$ -
3	Downgrade 1.00 FTE Urban Economic Analyst III to Urban Economic Analyst II and transfer remaining funds to DOT for Broadway Shuttle job duties.	EWD	\$ (43,246)	\$ -	\$ (43,246)	-	\$ -	\$ -	\$ -
4	Reduce Contingency Reserve Budget for Asst Director position	PBD	\$ (161,056)	\$ -	\$ (161,056)	-	\$ -	\$ -	\$ -
5	Add 1.0 FTE Permit Tech II	PBD	\$ 122,777	\$ -	\$ 122,777	1.00	\$ -	\$ -	\$ -
6	Add 1.0 FTE Planner IV	PBD	\$ 199,350	\$ -	\$ 199,350	1.00	\$ -	\$ -	\$ -
7	Add 1.0 FTE Principal Inspection Supervisor	PBD	\$ 209,225	\$ -	\$ 209,225	1.00	\$ -	\$ -	\$ -
8	Add 1.0 FTE Inspection Services Manager	PBD	\$ 274,057	\$ -	\$ 274,057	1.00	\$ -	\$ -	\$ -
9	Add 2.0 FTE Specialty Combination Inspectors	PBD	\$ 316,816	\$ -	\$ 316,816	2.00	\$ -	\$ -	\$ -
10	Foreclosed registration reduction	PBD	\$ (4,392)	\$ -	\$ (4,392)	-	\$ -	\$ -	\$ -
11	Blight abatement reduction	PBD	\$ (7,943)	\$ -	\$ (7,943)	-	\$ -	\$ -	\$ -
12	General plan	PBD	\$ -	\$ -	\$ -	-	\$ 280,971	\$ -	\$ 280,971
13	Records Management and Technology	PBD	\$ -	\$ -	\$ -	-	\$ 18,537	\$ -	\$ 18,537
14	Departmental Adm Project	PBD	\$ -	\$ -	\$ -	-	\$ 1,578,646	\$ -	\$ 1,578,646
16	Reduce fund balance	PBD	\$ (1,139,224)	\$ -	\$ (1,139,224)	-	\$ -	\$ -	\$ -
17	Add/Delete 1.0 FTE Construction Inspector Supervisor I and Add 1.0 FTE Construction Inspector	OPW	\$ (61,493)	\$ -	\$ (61,493)	-	\$ -	\$ -	\$ -
18	Add 0.21 FTE Project Manager I	OPW	\$ 61,267	\$ -	\$ 61,267	0.21	\$ -	\$ -	\$ -
19	Increase O&M	OPW	\$ 250,000	\$ -	\$ 250,000	-	\$ -	\$ -	\$ -
20	Use of Rec & Tech Allocation for O&M	OPW	\$ 339,498	\$ -	\$ 339,498	-	\$ -	\$ -	\$ -
21	Appropriate Rec and Tech Revenues	DOT	\$ -	\$ -	\$ -	-	\$ -	\$ 1,468,620	\$ 1,468,620
22	One time refund permits, CAD licensing fees and other upgrades	DOT	\$ -	\$ 1,000,000	\$ 1,000,000	-	\$ -	\$ -	\$ -
23	Credit Card Fees and Acella Maintenance	DOT	\$ 90,550	\$ -	\$ 90,550	-	\$ -	\$ -	\$ -
23	Add funds transferred from EWD for Broadway Shuttle job duties.	DOT	\$ 43,246	\$ -	\$ 43,246	-	\$ -	\$ -	\$ -
FUND 241S SUB-TOTAL			\$ 869,904	\$ 1,000,000	\$ 1,869,904	7.77	\$ 1,878,164	\$ 1,468,620	\$ 3,346,784
242- Impact Fees									
1	Proposed Revenues from Impact Fees	DOT	\$ -	\$ -	\$ -	-	\$ 3,151,646	\$ -	\$ 3,151,646
2	TIF Collected - Broadway Valdez and Citywide	DOT	\$ 3,151,646	\$ -	\$ 3,151,646	-	\$ -	\$ -	\$ -
3	Capital Improvement Impact Fee	PBD	\$ 42,315	\$ -	\$ 42,315	-	\$ 42,315	\$ -	\$ 42,315
FUND 242 SUB-TOTAL			\$ 3,193,961	\$ -	\$ 3,193,961	-	\$ 3,193,961	\$ -	\$ 3,193,961
242- Capital Improvements Impact Fees									
1	Impact Fee Revenue	OPW	\$ -	\$ -	\$ -	-	\$ 2,000,000	\$ -	\$ 2,000,000
2	Add O&M for Capital Projects and 2% Admin Fee for Planning	OPW	\$ 2,000,000	\$ -	\$ 2,000,000	-	\$ -	\$ -	\$ -
3	Transportation Impact Fee	PBD	\$ 40,000	\$ -	\$ 40,000	-	\$ 40,000	\$ -	\$ 40,000
FUND 242 SUB-TOTAL			\$ 2,040,000	\$ -	\$ 2,040,000	-	\$ 2,040,000	\$ -	\$ 2,040,000

ITEM No.	Description	Department	EXPENDITURES				REVENUES		
			Original	Change	Combined	FTE	Original	Change	Combined
2990 - Public Works Grants									
1	Transfer 0.04 FTE Program Analyst III from 2990 to 7760 Project Clearing	OPW	\$ (8,956)	\$ -	\$ (8,956)	(0.04)	\$ -	\$ -	\$ -
2	Transfer Public, Education and Government Grant (PEG) responsibility to City Clerk's Office	Clerk	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -
FUND 2990 SUB-TOTAL			\$ (8,956)	\$ -	\$ (8,956)	(0.04)	\$ -	\$ -	\$ -
3100 - Sewer Service Charge									
1	Increase Clean Lake Contract Budget	OPW	\$ 15,000	\$ -	\$ 15,000	-	\$ -	\$ -	\$ -
2	Increase O&M for Printing, Duplicating and Utilities	OPW	\$ 95,000	\$ -	\$ 95,000	-	\$ -	\$ -	\$ -
3	Increase O&M for Sewer Mitigation and Discharge Fee Revenue (one time)	OPW	\$ -	\$ 2,519,464	\$ 2,519,464	-	\$ -	\$ -	\$ -
4	Add 2.0 FTE Student Trainee and 0.79 FTE Project Manger I	OPW	\$ 368,353	\$ -	\$ 368,353	2.79	\$ -	\$ -	\$ -
5	OFD Position premium increases	OFD	\$ 33,849	\$ -	\$ 33,849	-	\$ -	\$ -	\$ -
6	Transfer 1.0 FTE Public Works Supervisor II from fund 3100 to fund 2232	DOT	\$ (284,131)	\$ -	\$ (284,131)	(1.00)	\$ -	\$ -	\$ -
7	Transfer 1.0 FTE Public Works Supervisor II from fund 2230 to fund 3100	OPW	\$ 234,821	\$ -	\$ 234,821	1.00	\$ -	\$ -	\$ -
8	Transfer from Fund Balance to be offset by FY18 Carryforward reductions	OPW	\$ -	\$ -	\$ -	-	\$ -	\$ 3,307,202	\$ 3,307,202
FUND 3100 SUB-TOTAL			\$ 462,882	\$ 2,519,464	\$ 2,982,346	2.79	\$ -	\$ 3,307,202	\$ 3,307,202
3200 - Debt Costs									
1	Reduction in budget carryforward	OPR	\$ -	\$ (88,651)	\$ (88,651)	-	\$ -	\$ -	\$ -
FUND 3200 SUB-TOTAL			\$ -	\$ (88,651)	\$ (88,651)	-	\$ -	\$ -	\$ -
4000 - Equipment									
1	Appropriate FY18 vehicle rebates for the purchase of new vehicles for Litter Enforcement Officers, Police and other City Departments	OPW	\$ -	\$ 553,000	\$ 553,000	-	\$ -	\$ 553,000	\$ 553,000
FUND 4000 SUB-TOTAL			\$ -	\$ 553,000	\$ 553,000	-	\$ -	\$ 553,000	\$ 553,000
4200 - Radio Telecommunications									
1	Transfer 0.75 FTE Telecom Systems Engineer from Fund 1010	DIT	\$ 179,975	\$ -	\$ 179,975	0.75	\$ -	\$ -	\$ -
2	Transfer 0.50 FTE Executive Assistant to the Director from Fund 1010	DIT	\$ 57,707	\$ -	\$ 57,707	0.50	\$ -	\$ -	\$ -
3	Reduce O&M to offset salary increase	DIT	\$ (192,684)	\$ -	\$ (192,684)	-	\$ -	\$ -	\$ -
FUND 4200 SUB-TOTAL			\$ 44,998	\$ -	\$ 44,998	1.25	\$ -	\$ -	\$ -
4450 - City Facilities - Energy Conservation									
1	Transfer from Fund Balance	OPW	\$ -	\$ -	\$ -	-	\$ -	\$ 115,000	\$ 115,000
2	Increase O&M for Energy and Climate Action Plan	OPW	\$ 115,000	\$ -	\$ 115,000	-	\$ -	\$ -	\$ -
FUND 4450 SUB-TOTAL			\$ 115,000	\$ -	\$ 115,000	-	\$ -	\$ 115,000	\$ 115,000
4600 - Information Technology									
1	Add 0.5 FTE Business Analyst IV/Add 0.5 FTE Project Manager II funded 50% Fund 1010 and 50% Fund 4600	DIT	\$ 242,099	\$ -	\$ 242,099	1.00	\$ -	\$ -	\$ -
2	Reduction in budget carryforward	DIT	\$ -	\$ (242,099)	\$ (242,099)	-	\$ -	\$ -	\$ -
FUND 4600 SUB-TOTAL			\$ 242,099	\$ (242,099)	\$ -	1.00	\$ -	\$ -	\$ -

Account Number	Description	Department	EXPENDITURES				REVENUES		
			Original	Original	Continued	FTE	Original	Continued	Continued
FUND 5321 SUB-TOTAL									
1	Transfer 1.0 FTE Accountant III, 2.0 FTE Program Analyst III and 0.80 Project Manager II & O&M from Fund 5321 to Fund 5322	OPW	\$ (978,183)	\$ -	\$ (978,183)	(3.90)	\$ -	\$ -	\$ -
2	Carryforward Offset to balance	OPW	\$ 935,491	\$ -	\$ 935,491	-	\$ -	\$ -	\$ -
FUND 5321 SUB-TOTAL			\$ (42,692)	\$ -	\$ (42,692)	(3.90)	\$ -	\$ -	\$ -
FUND 5322 SUB-TOTAL									
1	Transfer 1.0 FTE Accountant III, 2.0 FTE Program Analyst III and 0.80 Project Manager II & O&M from Fund 5321 to Fund 5322	OPW	\$ 978,183	\$ -	\$ 978,183	3.90	\$ -	\$ -	\$ -
2	Carryforward Offset to balance	OPW	\$ (978,183)	\$ -	\$ (978,183)	-	\$ -	\$ -	\$ -
FUND 5322 SUB-TOTAL			\$ -	\$ -	\$ -	3.90	\$ -	\$ -	\$ -
FUND 5331 SUB-TOTAL									
1	Add 1.00 FTE Housing Development Coordinator III	Housing	\$ 181,208	\$ -	\$ 181,208	1.00	\$ -	\$ -	\$ -
2	Transfer 0.30 FTE Rehabilitation Advisor III, 0.54 FTE Housing Development Coordinator I & 0.15 Housing Development Coordinator IV from Fund 1610 to 5331 due to ROPS reduction	Housing	\$ 167,265	\$ -	\$ 167,265	0.99	\$ -	\$ -	\$ -
3	Carryforward offset for personnel	Housing	\$ (436,116)	\$ -	\$ (436,116)	-	\$ -	\$ -	\$ -
4	Reallocate approximately \$4,084,784 from bicycle facilities design, safe routes to school, sidewalk repair, curb ramps project etc. to the paving project.	DOT/CIP	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -
FUND 5331 SUB-TOTAL			\$ (87,643)	\$ -	\$ (87,643)	(0.99)	\$ -	\$ -	\$ -
FUND 5373 SUB-TOTAL									
1	Decrease Revenue	EWD	\$ -	\$ -	\$ -	-	\$ -	\$ (66,868)	\$ (66,868)
2	Reduce Fund Transfer	EWD	\$ (5,283)	\$ -	\$ (5,283)	-	\$ -	\$ -	\$ -
FUND 5373 SUB-TOTAL			\$ (5,283)	\$ -	\$ (5,283)	-	\$ -	\$ (66,868)	\$ (66,868)
FUND 2400 SUB-TOTAL									
1	Decrease Transfer from Fund Balance	Finance	\$ -	\$ -	\$ -	-	\$ -	\$ (16,197)	\$ (16,197)
2	Personnel and O&M Adjustments	Finance	\$ (44,602)	\$ -	\$ (44,602)	-	\$ -	\$ -	\$ -
FUND 2400 SUB-TOTAL			\$ (44,602)	\$ -	\$ (44,602)	-	\$ -	\$ (16,197)	\$ (16,197)
FUND 7130 SUB-TOTAL									
1	Reduce O&M per Board	HRM	\$ (97,505)	\$ -	\$ (97,505)	-	\$ -	\$ -	\$ -
2	Decrease fund balance	HRM	\$ -	\$ -	\$ -	-	\$ (99,511)	\$ -	\$ (99,511)
FUND 7130 SUB-TOTAL			\$ (97,505)	\$ -	\$ (97,505)	-	\$ (99,511)	\$ -	\$ (99,511)
FUND 7540 SUB-TOTAL									
1	Adjust Expenditures to include Interest & Museum deaccession	Non-Dept	\$ 18,500	\$ -	\$ 18,500	-	\$ 9,500	\$ 9,000	\$ 18,500
FUND 7540 SUB-TOTAL			\$ 18,500	\$ -	\$ 18,500	-	\$ 9,500	\$ 9,000	\$ 18,500

			EXPENDITURE				REVENUE			
			2015	2016	2017	FTE	2015	2016	2017	2018
1	Add/Delete Engineer Assistant II in project clearing and add Public Works Sup I - transfer to Fund 2230	DOT	\$ (205,846)	\$ -	\$ (205,846)	(0.90)	\$ -	\$ -	\$ -	\$ -
2	Transfer 1.60 FTE Sign Mnt. Worker, Traffic Sign Maker, Traffic Painter and Public Works Mnt. Worker to 7760 project clearing from fund 2230	DOT	\$ 266,115	\$ -	\$ 266,115	1.60	\$ -	\$ -	\$ -	\$ -
3	Add 0.50 FTE Student Trainee	DOT	\$ 40,421	\$ -	\$ 40,421	0.50	\$ -	\$ -	\$ -	\$ -
4	Transfer 0.75 Engineer Assistant II in project clearing to Fund 2212	DOT	\$ (171,538)	\$ -	\$ (171,538)	(0.75)	\$ -	\$ -	\$ -	\$ -
5	Add/Delete Engineer Assistant II and add Spatial Analyst III in project clearing	DOT	\$ 42,504	\$ -	\$ 42,504	-	\$ -	\$ -	\$ -	\$ -
6	Transfer 0.90 FTE Spatial Analyst III in project clearing to Fund 2230	DOT	\$ (224,116)	\$ -	\$ (224,116)	(0.90)	\$ -	\$ -	\$ -	\$ -
7	Upgrade Drafting Tech to Engineer Assistant II in project clearing	DOT	\$ 61,213	\$ -	\$ 61,213	-	\$ -	\$ -	\$ -	\$ -
8	Add 2.00 FTE CIP Coordinator in project clearing	OPW	\$ 515,892	\$ -	\$ 515,892	2.00	\$ -	\$ -	\$ -	\$ -
9	Transfer 0.04 FTE Program Analyst III from Fund 2990 to fund 7760 project clearing	OPW	\$ 8,956	\$ -	\$ 8,956	0.04	\$ -	\$ -	\$ -	\$ -
10	Add/Delete Public Service Rep and Add Snr Public Service Rep (0.5 FTE in OPW overhead and 0.5 FTE in DOT overhead)	OPW	\$ 17,818	\$ -	\$ 17,818	-	\$ -	\$ -	\$ -	\$ -
11	increase O&M - FA licensing and fleet management software (50% in OPW overhead and 50% in DOT overhead)	OPW/DOT	\$ 20,000	\$ -	\$ 20,000	-	\$ -	\$ -	\$ -	\$ -
12	Transfer 0.27 FTE Mayor's PSE 14 from GPF to overhead	OPW	\$ 43,860	\$ -	\$ 43,860	0.27	\$ -	\$ -	\$ -	\$ -
13	Add 1.00 FTE Snr HR Analyst (0.5 FTE in OPW overhead and 0.5 FTE in DOT overhead)	DHRM	\$ 155,451	\$ -	\$ 155,451	1.00	\$ -	\$ -	\$ -	\$ -
14	Transfer 1.00 FTE Director of Human Services to Fund 1010	Human Services	\$ (379,795)	\$ -	\$ (379,795)	(1.00)	\$ -	\$ -	\$ -	\$ -
15	Transfer 1.00 FTE Administrative Assistant I from Fund 1010	Human Services	\$ 94,397	\$ -	\$ 94,397	1.00	\$ -	\$ -	\$ -	\$ -
16	Transfer 0.93 Accountant I from Fund 1010	Human Services	\$ 141,440	\$ -	\$ 141,440	0.93	\$ -	\$ -	\$ -	\$ -
17	Transfer 0.55 FTE Administrative Services Manager II from Fund 1010	Human Services	\$ 140,173	\$ -	\$ 140,173	0.55	\$ -	\$ -	\$ -	\$ -
18	Add O&M	Human Services	\$ 3,786	\$ -	\$ 3,786	-	\$ -	\$ -	\$ -	\$ -
19	Reduction in overhead recoveries	Human Services	\$ 90,292	\$ -	\$ 90,292	-	\$ -	\$ -	\$ -	\$ -
FUND 7760 SUB-TOTAL			\$ 661,023	\$ -	\$ 661,023	7.34	\$ -	\$ -	\$ -	\$ -

ITEM No.	Description	Department	EXPENDITURES				REVENUES		
			Ongoing	One-time	Combined	FTE	Ongoing	One-time	Combined
	MEASURE Q (NEW FUND)	Library							
1	Restore proposed cuts to Measure Q and library services	Library	\$ 1,881,114		\$ 1,881,114	23.38	\$ -		\$ -
2	Add 1.00 FTE Program Analyst III	Library	\$ 151,127		\$ 151,127	1.00			
3	Add 1.00 FTE Librarian II	Library	\$ 126,012		\$ 126,012	1.00			
4	Add 1.00 FTE Adm Analyst I	Library	\$ 115,021		\$ 115,021	1.00			
5	Add 1.00 FTE Account Clerk III	Library	\$ 95,467		\$ 95,467	1.00			
6	Add 11.40 FTE Library Aide, PPT	Library	\$ 693,861		\$ 693,861	11.40			
7	Add 15.00 FTE Library Aide	Library	\$ 912,975		\$ 912,975	15.00			
8	Add 2.00 FTE Librarian 1	Library	\$ 233,722		\$ 233,722	2.00			
9	Add 7.00 FTE Library Assistant	Library	\$ 685,545		\$ 685,545	7.00			
10	Add 4.20 FTE Librarian I, PPT	Library	\$ 490,819		\$ 490,819	4.20			
11	Add 7.20 FTE Library Asst, PPT	Library	\$ 705,120		\$ 705,120	7.20			
12	Add 1.00 FTE Library Asst, Senior	Library	\$ 119,149		\$ 119,149	1.00			
13	Add 2.40 FTE Library Asst, Senior PPT	Library	\$ 285,960		\$ 285,960	2.40			
14	Expand materials budget for E-media, materials, databases, technology improvements & enhancements	Library	\$ 2,450,000		\$ 2,450,000				
15	Appropriation for services and programs for Children	Library	\$ 150,000		\$ 150,000				
16	Appropriation for Teen programs	Library	\$ 60,000		\$ 60,000				
17	Appropriation for Adult literacy, education, and other programing	Library	\$ 50,000		\$ 50,000				
18	Appropriation for African American Museum & Library	Library	\$ 35,000		\$ 35,000				
19	Expand O&M Budget	Library	\$ 1,000,000		\$ 1,000,000				
Measure Q (New Fund) SUB-TOTAL			\$ 10,240,692	\$ -	\$ 10,240,692	77.58	\$ -	\$ -	\$ -
	FUND 1010	Library							
1	Reduce 1010 subsidy Measure Q	Library	\$ -	\$ (500,000)	\$ (500,000)	-	\$ -	\$ -	\$ -
2	Reduce Proposed Use of Fund Balance						\$ -	\$ (500,000)	\$ (500,000)
FUND 1010 SUB-TOTAL			\$ -	\$ (500,000)	\$ (500,000)		\$ -	\$ (500,000)	\$ (500,000)