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AGENDA REPORT

TO: Sabrina B. Landreth
City Administrator

FROM: Katano Kasaine
Finance Director

SUBJECT: FY 2016-17 Q4 R&E Report

DATE: October 9, 2017

City Administrator Approval

Date:

10/12/17

RECOMMENDATION

Staff Recommends That City Council Accept This Informational Report On The Unaudited Fiscal Year (FY) 2016-17 Fourth Quarter Revenue and Expenditure Results And Year-End Summaries For The General Purpose Fund (GPF, 1010) and Eight Selected Funds; And General Purpose Fund (GPF, 1010) Carryforward for FY 2017-18; And Overtime Analysis For The General Purpose Fund (GPF, 1010) And All Funds.

EXECUTIVE SUMMARY

This report details the City of Oakland's (the "City") unaudited Fourth Quarter Financial Results for Fiscal Year ("FY") 2016-17 in the General Purpose Fund ("GPF") and other selected funds. The following points highlight key findings from the City's unaudited results (discussed in more detail in the Policy and Analysis Alternatives section of this report beginning on page 5).

General Purpose Fund

- The FY 2016-17 Adjusted Budget included a planned use of \$30.02 million in Fund Balance. Actual GPF expenditures of \$577.13 million (excluding carryforward) exceeded actual revenues of \$553.88 million by **\$23.25 million**, which is a \$6.77 million improvement from the budgeted use of Fund Balance, but still reflects an operating deficit (**Table 1**).
- With FY 2016-17 carryforward expenditures of \$16.10 million included, the Fund Balance deficit increases to **\$39.35 million (Table 1, footnote)**.
- Actual GPF revenues exceeded the Adjusted Budget by \$32.38 million, of which \$21.69 million was identified in the Third Quarter and \$10.59 million in the Fourth Quarter. Year-end expenditures exceeded the Fourth Quarter Adjusted Budget by approximately \$25.51 million (**Table 1**).
- Citywide overtime (OT) expenditures across all funds is estimated to be \$55.78 million, exceeding the Adjusted Budget by \$33.49 million, of which \$31.14 million is in the GPF. Overtime spending by department is listed in **Attachment B**.

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- Generally, the receipt of revenue in FY 2016-17 reflected continued, but slower growth in the local economy. Notably, the market showed growth in real-estate related revenues, including property taxes, and transient occupancy taxes (**Attachment A-1**).

Table 1: Summary of GPF Budget to Actual Results

(\$ in millions)

Description	FY 2016-17 Adjusted Budget (excl. CF)	FY 2016-17 Unaudited Actuals Q4	FY 2016-17 Over / Under Adjusted Budget
REVENUE			
MidCycle Amended Revenue	\$521.60	\$521.60	\$0.00
Q3 Revenue Projection	\$0.00	\$21.69	\$21.69
Q4 Revenue	\$0.00	\$10.59	\$10.59
FY 2016-17 Total Revenue	\$521.60	\$553.88	\$32.28
EXPENDITURES			
MidCycle Amended Expenditures	\$549.67	\$575.18	\$25.51
Resolutions July 1 - June 30	\$1.95	\$1.95	\$0.00
Subtotal Expenditures¹	\$551.62	\$577.13	\$25.51
Authorized Use of Fund Balance	(\$30.02)	(\$23.25)	\$6.77

¹ The subtotal does not include actual carryforward expenditures of \$16.10 million in FY 16-17. With the carryforward expenditures included, the total unaudited expenditures in FY16-17 are \$593.23 million, resulting in an unaudited deficit of \$39.35 million as shown in Table 2.

- The unaudited year-end available GPF fund balance is estimated to be a deficit of \$5.86 million (**Table 2**). This balance reflects the net difference between the revenue and expenditure results, including adjustments such as FY 2017-18 carryforward, the FY 2017-19 Adopted Budget, and reserves (**Table 8**).

Table 2: Summary of GPF Estimated Year-End Available Fund Balance

(\$ in millions)

GENERAL PURPOSE FUND (1010)	FY 2016-17 Q4 Unaudited FYE
Beginning Fund Balance - Audited	\$116.75
Estimated Current Year Surplus/(Shortfall)	(\$39.35)
Subtotal Fund Balance	\$77.40
FY 2016-17 Obligated Fund Balance	(\$38.11)
Designated / Mandated Reserves	(\$45.15)
Estimated Ending Available Fund Balance	(\$5.86)

Non-GPF Funds

- Five (5) of the eight (8) non-GPF funds analyzed for this report have historically shown negative fund, or cash, balances (**Attachments C-1 to I-2**). The FY 2016-17 unaudited ending fund balance/(deficit) compared to FY 2015-16 is shown in **Table 3** below.
- The negative fund balance in the LLAD Fund (2310) increased, as a result of rising costs and stagnant revenues. The Multipurpose Reserve Fund (1750) ending fund balance improved due to the informal repayment plan, as well as lower than anticipated operating expenditures. While the State Gas Tax Prop 42 Replacement Fund (2231) maintained a small positive fund balance, the State Gas Tax Fund (2230) now has a negative balance. However, legislation increasing the per gallon tax on gasoline will increase revenues beginning in November 2017.
- **The Capital Reserve (5510) and Municipal Capital Improvement (5500) Funds have appropriations obligating fund balance with no revenue sources.**
- The fund balance in the Self-Insurance Liability Fund (1100) improved because of the budgeted repayment plan.

Table 3: FY 2016-17 Unaudited Ending Fund Balance for Non-GPF Funds:

(\$ in millions)

FUND	FY 2015-16 Audited Ending Balance	FY 2016-17 Unaudited Ending Balance
LLAD	(\$0.30)	(\$1.47)
State Gas Tax ¹	\$1.22	(\$0.51)
State Gas Tax Prop 42	\$2.07	\$0.11
Facilities Fund	(\$11.25)	(\$11.10)
Multipurpose Reserve	(\$2.63)	(\$1.39)
Self-Insurance Liability Fund	(\$11.01)	(\$9.57)
Municipal Capital Improvement Fund	(\$5.47)	(\$5.50)
Capital Reserves	\$2.48	(\$0.30)

¹ Revenues will increase in 2017 per State Legislation

The remainder of this report provides details on the unaudited fiscal year-end revenue and expenditures in the GPF and selected funds through the end of Fourth Quarter for FY 2016-17.

BACKGROUND / LEGISLATIVE HISTORY

On July 1, 2016, Council adopted the FY 2016-17 Midcycle Amended Budget of \$549.67 million (both revenues and expenditures) including a transfer of \$28.07 million from fund balance in the General Purpose Fund.

During FY 2016-17 additional budget was added based on Council Resolutions as well as authorized carryforward. The Adjusted Budget for FY 2016-17 is the cumulative total of the Midcycle Amended and all other authorized additions.

This report contains the unaudited fiscal year-end results for FY 2016-17.

ANALYSIS AND POLICY ALTERNATIVES

GENERAL PURPOSE FUND

I. REVENUES

As reflected in **Attachment A-1**, the FY 2016-17 Adjusted General Purpose Fund revenue budget is \$551.87 million. Unaudited Fourth Quarter year-end actual revenues including use of fund balance totaled \$583.90 million, which represents a net increase of \$32.03 million over the FY 2016-17 Adjusted Budget.

As the Fiscal Year progresses and better data becomes available, revenue projections are updated and provided to the City Council at the end of the second and third quarter. As shown in **Table 4** below, the Fiscal Year 2016-17 Third Quarter revenues were forecasted to be \$571.36 million. Unaudited revenues, when compared to the Third Quarter Forecast increased \$12.51 million, of which \$5.82 million is considered one-time revenue and \$1.95 million is from additional use of fund balance for the 2016 COPS grant match and Central Service Overhead ("CSO") contribution.

Table 4: Summary of GPF Revenue Variance to Third Quarter:

(\$ In millions)

Description	FY 2016-17 Unaudited Revenue
FY 2016-17 Third Quarter Forecast	\$571.36
Increases/(Decreases):	
Property Tax	\$0.99
Business License Tax	\$3.60
Utility Consumption Tax	\$1.89
Real Estate Transfer Tax	\$1.40
Transient Occupancy Tax	\$0.37
Miscellaneous	\$2.16
All Other	\$0.18
Net GPF Revenue Growth	\$10.59
Additional Budgeted Use of Fund Balance	\$1.95
Total FY 2016-17 Fourth Quarter Revenue	\$583.90

II. EXPENDITURES

The unaudited year-end expenditures are estimated at \$593.23 million, which is \$25.51 million over the net Adjusted Budget Citywide (**Attachment A-2**). The overspending is primarily attributed to sworn overtime costs in the Public Safety.

Table 5: Summary of FY 2016-17 GPF Expenditure Variance:

(\$ in millions)			
Department	Adjusted Budget (Q3 less CF)	Projected Year-End Actuals	Year-End (Over) / Under Budget
FY 2016-17 Expenditures	\$567.72	\$593.23	(\$25.51)
MAYOR	\$2.74	\$2.52	\$0.23
CITY COUNCIL	\$4.83	\$4.62	\$0.21
CITY ADMINISTRATOR	\$16.48	\$16.09	\$0.40
CITY ATTORNEY	\$5.99	\$5.86	\$0.13
CITY AUDITOR	\$1.94	\$1.84	\$0.09
CITY CLERK	\$3.23	\$3.24	(\$0.01)
PUBLIC ETHICS	\$0.94	\$0.94	(\$0.00)
FINANCE	\$25.22	\$23.05	\$2.17
INFORMATION TECHNOLOGY	\$11.35	\$11.62	(\$0.27)
RACE & EQUITY	\$0.35	\$0.22	\$0.13
HUMAN RESOURCES	\$4.89	\$4.52	\$0.36
POLICE	\$234.24	\$257.08	(\$22.84)
FIRE	\$128.04	\$132.91	(\$4.88)
LIBRARY	\$12.23	\$12.08	\$0.15
PARKS & RECREATION	\$16.24	\$15.78	\$0.46
HUMAN SERVICES	\$7.37	\$7.71	(\$0.34)
ECONOMIC & WORKFORCE DEVELOPMENT	\$5.45	\$4.98	\$0.47
HOUSING & COMMUNITY DEVELOPMENT	\$1.40	\$1.30	\$0.10
PLANNING & BUILDING	\$0.11	\$0.15	(\$0.03)
PUBLIC WORKS	\$2.88	\$2.81	\$0.06
NON-DEPARTMENTAL	\$80.39	\$82.51	(\$2.12)
CAPITAL IMPROVEMENT PROGRAM	\$1.42	\$1.39	\$0.03

GPF overtime expenditures exceeded the overtime Adjusted Budget by \$31.14 million (**Attachment B**), which is primarily attributed to Police and Fire. However, GPF overtime costs decreased by \$0.97 million over FY 2015-16 as shown in **Table 7** below.

Table 6: Summary of FY 2016-17 GPF Overtime Expenditures

(\$ in millions)

Department	FY 2016-17 Adjusted Overtime Budget	Q4 Unaudited Overtime Actuals	Year-End \$ (Over) / Under Adjusted Budget
FY 2016-17 Expenditures	\$17.02	\$48.16	(\$31.14)
CITY ADMINISTRATOR	\$0.00	\$0.36	(\$0.36)
FINANCE DEPARTMENT	\$0.05	\$0.18	(\$0.13)
INFORMATION TECHNOLOGY	\$0.00	\$0.11	(\$0.11)
POLICE DEPARTMENT	\$14.67	\$28.27	(\$13.59)
FIRE DEPARTMENT	\$2.21	\$19.01	(\$16.80)
PARKS & RECREATION	\$0.00	\$0.03	(\$0.03)
HUMAN SERVICES	\$0.00	\$0.01	(\$0.01)
ECONOMIC WORKFORCE & DEVELOPMENT	\$0.00	\$0.02	(\$0.02)
PLANNING & BUILDING	\$0.00	\$0.00	(\$0.00)
PUBLIC WORKS	\$0.03	\$0.09	(\$0.06)
All Other	\$0.05	\$0.07	(\$0.02)

Table 7: Comparison of FY 2016-17 GPF Overtime Expenditures to FY 2015-16

(\$ in millions)

Department	FY 2015-16 Overtime	FY 2016-17 Unaudited Overtime	Increase/ (Decrease) Year-To-Year
FY 2016-17 Expenditures	\$49.13	\$48.16	(\$0.97)
CITY ADMINISTRATOR	\$0.29	\$0.36	\$0.07
CITY CLERK	\$0.01	\$0.03	\$0.01
FINANCE	\$0.17	\$0.18	\$0.01
INFORMATION TECHNOLOGY	\$0.09	\$0.11	\$0.03
HUMAN RESOURCES	\$0.03	\$0.02	(\$0.01)
POLICE	\$27.78	\$28.27	\$0.49
FIRE	\$20.66	\$19.01	(\$1.65)
PARKS & RECREATION	\$0.02	\$0.03	\$0.01
ECONOMIC & WORKFORCE DEVELOPMENT	\$0.01	\$0.02	\$0.01
PUBLIC WORKS	\$0.06	\$0.09	\$0.04
All Other	\$0.01	\$0.03	\$0.03

III. FUND BALANCE

The audited FY 2016-17 GPF beginning fund balance was \$116.75 million. Importantly, this amount includes the City Council appropriated reserves discussed later in this report, as well as project and encumbrance balances carried forward.

The unaudited year-end available fund balance is estimated to be a deficit of \$5.86 million, after including unaudited year-end revenues and expenditures, project and encumbrance carryforward, and amounts budgeted in FY 2017-19 (**Table 8**). The City's 7.5% GPF Emergency Reserve is set at \$42.79 million in the FY 2017-19 Adopted Policy Budget. Based on unaudited results for FY 2016-17, the GPF Fund Balance is negative \$5.86 million. To meet the 7.5% GPF Emergency Reserve, staff will:

1. Reduce FY 2017-18 Encumbrance Carryforward following additional analysis; and/or,
2. Further reduce or defer GPF Authorized Project Carryforward for FY 2017-18.

Table 8: FY 2016-17 Unaudited Year-End Available GPF Fund Balance

(\$ in millions)	
GENERAL PURPOSE FUND (1010)	FY 2016-17 Q4 Unaudited FYE
Beginning Fund Balance - Audited	\$116.75
Revenue	\$553.88
Expenditures	\$593.23
Estimated Current Year Surplus/(Shortfall)	(\$39.35)
Subtotal Fund Balance	\$77.40
Obligated Fund Balance in FY 2016-17:	
Projects Carried Forward (CF) to FY 2017-18	(\$18.94)
Encumbrances Carried Forward (CF) to FY 2017-18 ¹	(\$5.94)
FY 2017-18 Adopted Council Resolutions	(\$0.51)
Mosswood Insurance Proceeds	(\$2.16)
FY 2017-19 Adopted Policy Budget	(\$8.00)
25% Excess RETT for Long Term Obligations	(\$1.28)
25% Excess RETT for Vital Services Stabilization Fund	(\$1.28)
Subtotal Use of Fund Balance	(\$38.11)
Designated / Mandated Reserves:	
7.5% GPF Required Reserve (FY 2017-19 Proposed Policy Budget)	(\$42.79)
OMERS Reversion of Assets (held with Trustee; Resolution 85098)	(\$2.36)
Subtotal Reserves	(\$45.15)
Estimated Ending Available Fund Balance	(\$5.86)

¹ Encumbrance amounts under review; update provided in FY 2017-18 Q2 R&E Report

IV. FY 2017-18 GENERAL PURPOSE FUND CARRYFORWARD

In September 2017, all City Departments were asked to review and provide justification for more than \$35.03 million in previously approved, but unspent project and encumbrance appropriations, referred to as "carryforwards," in the GPF (including non-departmental and capital funds). Given that departmental expenditures of carryforward drawdown available fund balance, fiscal prudence requires caution in approving GPF carryforward. The carryforward requests were further examined by finance staff and the City Administrator, and changes were made to departmental carryforwards requests.

Table 9 shows the amount approved for carryforward by the City Administrator by department pursuant to the City's Consolidated Fiscal Policy, Ordinance No. 13279 ("CFP"). Of the \$35.03 million available for carryforward (**Attachment A-2**), \$18.94 million of project balances and encumbrances of \$5.94 million has been authorized to carryforward into FY 2017-18. The remainder of \$10.15 million will be returned to fund balance. A more detailed list of approved GPF carryforward by project, which has already been provided to departments, is attached to this report as **Attachment J**.

Table 9: FY 2017-18 GPF Project & Encumbrance Carryforward

(\$ in millions)

Department	Authorized for Carryforward by CAO
Mayor	\$0.06
City Council	\$0.04
City Administrator	\$1.75
City Clerk	\$0.04
City Attorney	\$0.00
Human Resources	\$0.39
Finance Department	\$0.76
Police Department	\$8.21
Fire Department	\$0.29
Public Works Department	\$4.05
IT Department	\$0.58
Parks & Recreation	\$0.13
Race & Equity Department	\$0.04
Public Ethics Commission	\$0.05
Human Services	\$1.08
Economic & Workforce Development	\$0.89
Housing	\$0.12
Library	\$0.18
Non-Departmental	\$0.28
Subtotal Project CF	\$18.94
Encumbrance CF	\$5.94
TOTAL AUTHORIZED CF	\$24.88

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V. RESERVES

On December 9, 2014 Council Ordinance No. 13279 amended the City's Consolidated Fiscal Policies to include designated reserves for both the Vital Services Stabilization Fund and for the acceleration of long term obligations, in addition to the mandated 7.5% GPF Emergency Reserve (refer to *City of Oakland Consolidated Fiscal Policy, Section I, Part C: Use of Excess Real Estate Transfer Tax*). The summary below provides the adjusted total set-asides, including any additional contributions based on the unaudited excess RETT in the FY 2016-17 Fourth Quarter results. It is important to note that while these balances are designated each fiscal year, reserve appropriations adopted in subsequent fiscal years may include any prior year true-ups. As stated previously, the City's 7.5% GPF Emergency Reserve is set at \$42.79 million in the FY 2017-19 Adopted Policy Budget. Based on unaudited results for FY 2016-17, the GPF Fund Balance is negative \$5.86 million. To meet the 7.5% GPF Emergency Reserve policy, staff will:

1. Reduce FY 2017-18 Encumbrance Carryforward following additional analysis; and/or,
2. Further reduce or defer GPF Authorized Project Carryforward for FY 2017-18.

Table 10: FY 2016-17 Unaudited Year-End Reserve Balances

(\$ in millions)

Description	Estimated FYE 2016-17 Balances
7.5% GPF Required Reserve ¹	\$42.79
Accelerate Long Term Obligations (debt, pension, OPEB, etc.)	\$1.74
Vital Services Stabilization Fund	\$8.80
Total Reserves	\$53.33

¹ The 7.5% GPF reserve is not a cumulative balance

Total budgeted reserves and set-asides of \$53.33 million are equivalent to just over one month of FY 2016-17 operating expenditures of \$593.23 million in GPF (9.00%). **The Government Finance Officers Association ("GFOA") recommends maintaining unrestricted budgetary fund balance in the general fund of no less than two months of operating expenditures (16.7%).**

The City's Consolidated Fiscal Policy is available in its entirety on the City's website.

GENERAL PURPOSE FUND
(Attachments A-1 and A-2)

REVENUE HIGHLIGHTS

The FY 2016-17 Third Quarter year-end projections were \$571.36 million. The Unaudited Fourth Quarter is \$583.90 which represents a net increase of \$12.54 million over the FY 2016-17 Third Quarter projections, of which \$5.82 million is considered one-time revenue and \$1.95 million is from additional use of fund balance for the 2016 COPS grant match and CSO contribution.

Attachment A-1 provides details of Unaudited Fourth Quarter revenue collection and comparison to the Third Quarter projections.

Property Tax: +\$0.99 million compared to Q3 forecast

Property Tax revenues exceeded Third Quarter projections by \$0.99 million due to 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 wind-down funding obligations, that would have gone to redevelopment agencies if they had not been dissolved. Net of RPTTF, Property Tax revenues increased 6.66% when compared to Fiscal Year 2015-16.

Table 11: Historical Property Tax Revenue: FY 2011-12 through FY 2016-17

(\$ in millions)

Category	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17 Unaudited
Property Tax	\$125.77	\$129.27	\$133.12	\$141.03	\$150.93	\$160.98
Property Tax - RPTTF	\$13.03	\$24.88	\$9.71	\$18.33	\$7.77	\$10.50
Total Property Tax	\$138.80	\$154.15	\$142.83	\$159.36	\$158.70	\$171.48

During the depths of the Great Recession, the City lost \$2.59 billion in assessed valuation. For the past 4 years, Oakland's assessed valuation has experienced significant growth. Since FY 2011-12, the City's assessed valuation has grown \$13.86 billion.

Table 12: Assessed Valuation: FY 2009-2010 through FY 2016-17

FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17
-2.91%	-3.09%	1.67%	2.15%	5.15%	5.85%	7.56%	7.47%

Sales Tax: -\$0.40 million compared to Q3 forecast

Unaudited revenues derived from sales tax is \$53.70 million, of that \$45.76 million is attributable to point of sale, \$7.61 is attributable to revenues received from the County Pool, and \$3.16 million is attributable to the Proposition 172 ½ cent sales tax. Based upon Fourth Quarter data, sales tax **increased 2.81%** when compared to Fiscal Year 2015-16, *net of one-time revenues*. The City is experiencing this marginal baseline sales tax growth due to low gasoline and jet fuel prices, as well as the closing of Walmart (General Consumer Goods). However, the City is experiencing a 4% growth in receipts from the County Pool, which is allowing for modest growth over all.

Table 13: Sales Tax Revenue: FY 2015-16 to FY 2016-17

(\$ in millions)

Industry Group	FY 2015-16	FY 2016-17	Increase / (Decrease)
Auto & Transport	\$9.18	\$9.36	\$0.18
Building & Construction	\$4.65	\$4.98	\$0.33
Business & Industry	\$5.72	\$5.75	\$0.03
Food & Drugs	\$4.78	\$5.03	\$0.25
Fuel & Service Stations	\$5.24	\$5.46	\$0.22
General Consumer Goods	\$6.27	\$5.26	(\$1.01)
Restaurants & Hotels	\$9.29	\$9.92	\$0.63

Real Estate Transfer Tax: +\$1.40 million compared to Q3 forecast

Unaudited Fourth Quarter revenue derived from RETT is \$79.07 million, which is 1.80% above the FY 2016-17 Third Quarter projections. When compared to Fiscal Year 2015-16, revenues derived from real estate transfer tax (RETT) declined 11.75% from \$89.59 million to \$79.07 million. The revenue derived from baseline property sales increased 4.03% when compared to last fiscal year; while revenue derived from larger property transactions is down 61.68% through the end of the Fourth Quarter (*Table 14*). Real Estate Transfer Tax is highly volatile and revenues can increase and decrease rapidly with changing market conditions or as a result of the sale of high value properties. When certain high value commercial properties are sold, they can skew revenues upward. Furthermore, depending upon how the property is transferred and/or what type of entity is purchasing the property, the application of the City's RETT may not apply. Of the RETT increase, \$13.85 million is considered nonrecurring revenues derived from the success of the RETT audits and the sale of large commercial properties listed in *Table 15* on the following page.

Table 14: RETT Growth Rate Q4

Category	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17
RETT- Base	7.97%	15.69%	20.16%	4.03%
RETT - Larger Commercial Properties	434.42%	-33.30%	172.52%	-61.68%

Table 15: FY 2016-17 YTD Large Property Sales

(\$ in millions)

Sale Quarter	Property	FY 2016-17 RETT
Quarter 1	1314 Franklin	\$0.56
Quarter 1	3001 Broadway	\$0.55
Quarter 1	1999 Harrison St.	\$3.37
Quarter 1	2201 Broadway	\$0.98
Quarter 2	Latham Building	\$0.71
Quarter 2	1500 Broadway	\$0.55
Quarter 2	7500 Edgewater	\$0.56
Quarter 4	Marriot	\$2.02
Quarter 4	180 Grand	\$1.79
Total		\$11.09

Business License Tax: +\$3.60 million compared to Q3 forecast

Unaudited revenues derived from Business Licenses Tax is \$75.84 million. This is \$3.60 million higher than projected at the Third Quarter. Business tax revenues increased 0.44% over Fiscal Year 2015-16. In the fourth quarter the City received \$2.34 million from a single taxpayer as the result of a business tax audit. These audit revenues are considered one-time revenues.

Transient Occupancy Tax: +\$0.37 million compared to Q3 forecast

Unaudited Fourth Quarter revenue derived from Transient Occupancy Tax (TOT) revenue is \$22.37 million. The City is still experiencing growth in this revenue category with revenues **increasing 12.89%** during when compared to Fiscal Year 2015-16. The increase in TOT is being felt across the Bay Area as the demand for hotel lodging increases due to the improved business climate and an influx of foreign travelers, which also increases room rates based upon simple supply and demand. Table 16 reflects year-over-year growth of Transient Occupancy Tax.

Table 16: Transient Occupancy Tax Growth Rate Q4

Category	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17
Transient Occupancy Tax	15.99%	17.24%	18.03%	12.89%

Utility User Tax: +\$1.89 million compared to Q3 forecast

Unaudited Fourth Quarter revenue derived from Utility User Tax is \$52.59 million. This category has experienced nominal growth over the past several years. However, in 2017, PG&E was granted authority to increase consumer rates. The result of this increase was that the City saw a significant increase in UUT receipts during the months of February (+41.39%) and April

(+71.86%). Note that UUT remittance lags 45 days. For example, February Utility User tax receipts were generated from December utility consumption.

Fines and Penalties: -\$0.40 million compared to Q3 forecast

Unaudited revenue received from Fines and Penalties through the Fourth Quarter totaled \$21.69 million, which is \$0.40 less than anticipated at the third quarter. Based upon fourth quarter data, this is a **0.25% decrease** from FY 2015-16 revenues.

Service Charges: +\$1.67 million compared to Q3 forecast

Revenue derived from Service Charges **increased 3.16%** when compared to Fiscal Year 2015-16. Unaudited revenue is \$1.67 million higher than forecasted at the third quarter. This revenue is largely attributed to \$1.16 million in OFD plan check fees were received above the third quarter forecast. Revenues derived from parking meters remained largely flat when compared to both the third quarter forecast and Fiscal Year 2015-16 actuals.

Miscellaneous Revenue: +2.16 million compared to Q3 forecast

Unaudited revenues received through the Fourth Quarter are \$5.47 million, which is \$2.16 million more than anticipated at the Third Quarter. During the final quarter of the fiscal year, the City received \$1.41 million in insurance settlements and \$0.74 million in other miscellaneous revenues. Miscellaneous revenue is a category that includes, amongst other items, revenue derived from settlements, land sales, and bond sales. Generally, many items in this category are not budgeted unless staff is certain that the revenue will be received during the fiscal year. For example, if the City is issuing bonds, the anticipated revenue can be budgeted. However, revenues received from settlements are not normally budgeted due to the inconsistency of remittance.

EXPENDITURE HIGHLIGHTS

As outlined in **Attachment A-2**, the FY 2016-17 Q4 net Adjusted Budget is \$567.72 million. The fiscal year-end General Purpose Fund (GPF) unaudited expenditures are \$593.23 million, resulting in an over-spending of \$25.51 million primarily due to increases in Public Safety personnel and overtime costs. Additionally, this attachment also summarizes department-level spending. The breakdown of unaudited fiscal year-end overtime spending for the General Purpose Fund and All Funds is provided in **Attachment B**. Below is a discussion of each department's estimated savings or overspending in the GPF at year-end as compared to the Adjusted Budget.

Mayor's Office

The Mayor's Office ended the fiscal year with approximately \$0.23 million resulting from salary savings.

City Council

The City Council ended the fiscal year with approximately \$0.21 million resulting from salary savings. **Attachment K** provides detail spending by Council District.

City Administrator

The City Administrator's Office had estimated savings of \$0.40 million primarily associated with O&M savings.

City Attorney

The City Attorney had estimated savings of \$0.13 million primarily associated with O&M savings.

City Auditor

The City Auditor had estimated savings of \$0.09 million when compared to the Adjusted Budget because of vacancies.

City Clerk

The Office of the City Clerk ended the fiscal year with slight overspending (\$0.01 million) attributed to unanticipated overtime necessary to staff Council meetings and agenda preparation outside of standard timeframes (e.g., extended meetings, etc.).

Public Ethics Commission (PEC)

The PEC ended the fiscal year with nominal overspending of (\$3,368) dollars in personnel costs.

Finance Department

Finance ended the fiscal year with savings of \$2.17 million due to salary savings from vacancies.

Information Technology Department (ITD)

ITD overspent the Adjusted Budget by (\$0.27 million) which was attributed to overtime costs associated with (1) unanticipated support of emergencies, such as outages to critical City systems as well as the recent warehouse fire; and (2) necessary implementation of ongoing critical projects, including Oracle R12 and PRIME.

Race & Equity

The Race & Equity Department ended the fiscal year with savings of \$0.13 million when compared to the Adjusted Budget due to salary savings.

Human Resources Department (HRD)

Human Resources spent \$4.52 million compared to the Adjusted Budget, resulting in a savings of \$0.36 million due to vacancies.

Oakland Police Department (OPD)

The overspending in OPD of (\$22.84 million) is largely due to overtime related to backfill, extension of shift and unanticipated special enforcement, such as the election protests. OPD's overtime spending was \$28.27 million, compared to the annual overtime budget of \$14.67 million. Additional overspending is attributed to the cost of repairing damaged vehicles (**Attachment B**).

Oakland Fire Department (OFD)

The Fire Department ended FY 2016-17 with overspending of approximately (\$4.88 million) primarily due to overtime resulting from (1) backfilling to achieve mandated fire suppression staffing levels; (2) backfilling for a cadre of 14 sworn members temporarily assigned to conduct two unbudgeted academies (7 members each) (3) conducting fire ground safety and other required trainings; and (4) backfilling for an unbudgeted staff assignment of one Engineer to assist with recruitment efforts for the 2018 Fire Academy. The salary savings from an average of 43 vacant sworn positions partially offset backfill and Academy costs. Overtime spending in OFD ended FY 2016-17 at \$19.01 million, which is approximately \$16.80 million over the Adjusted Budget.

Oakland Public Library (OPL)

OPL ended the fiscal year with a savings of \$0.15 million due to vacancies.

Oakland Parks & Recreation (OPR)

OPR ended the fiscal year with a savings of \$0.46 million from unspent O&M.

Human Services Department (HSD)

Human Services ended the fiscal year with overspending of (\$0.34 million) primarily in personnel costs.

Economic Workforce & Development (EWD)

EWD ended the fiscal year with underspending of \$0.47 million from salary savings associated with vacancies, as well as unspent O&M.

Housing & Community Development (HCD)

Housing ended the fiscal year with \$0.10 million of savings in O&M.

Planning & Building

Planning ended the fiscal year with slight overspending (\$0.03 million) in personnel costs.

Oakland Public Works (OPW)

OPW ended the fiscal year with a savings of \$0.06 million from unspent O&M.

Non-Departmental

Non-Departmental ended the fiscal year with an under-recovery (\$2.12 million) of costs associated with Central Services Overhead due to higher than anticipated vacancy rates in several City Departments.

OTHER FUNDS
(Attachments C-1 through I-2)

Landscaping and Lighting Assessment District Fund (LLAD)

In the LLAD Fund (2310), unaudited year-end revenue and expenditure results show a deficit of \$0.36 million (**Attachments C-1 & C2**). Additionally, when accounting for obligated amounts carried forward to FY 2017-18 and beginning fund balance deficit of \$0.30 million, the deficit increases to \$1.47 million. The LLAD had eliminated its roughly \$6.0 million negative fund balance by FYE 2014-15, however rapidly increasing costs and the inability to adjust the assessment rate has prevented the City from reaching its goal of maintaining that positive fund balance. The assessment rate cannot be adjusted without voter approval; therefore, Public Works must continue to carefully manage personnel and O&M expenses throughout FY 2017-18 to mitigate any further reductions in the fund balance.

Table A: FY 2016-17 LLAD Year-End Available Fund Balance

(\$ in millions)

LANDSCAPING & LIGHTING ASSESSMENT DISTRICT FUND (2310)	FY 2016-17 Adjusted Budget	FY 2016-17 Q4 Unaudited Actuals	Year-End Over / Under Budget
Beginning Fund Balance - Audited	(\$0.30)	(\$0.30)	
Revenue	\$20.44	\$20.30	(\$0.14)
Expenditures	\$21.33	\$20.66	\$0.67
Estimated Current Year Surplus/(Shortfall)	(\$0.89)	(\$0.36)	\$0.53
Subtotal Fund Balance	(\$1.19)	(\$0.66)	
Use of Fund Balance in FY 2016-17:			
Budgeted Amounts Carried Forward (CF) to FY 2017-18	\$0.00	(\$0.81)	
Estimated Ending Fund Balance	(\$1.19)	(\$1.47)	

LLAD CARRYFORWARD	
Project Description	CF AMOUNT
1000640 - OAKLAND ST LIGHTING CONV PRJT	17,796
1000919 - BAY FRIENDLY LANDSCAPING	10,000
1000983 - LAKE MERRITT MINTNNC	625,302
1001588 - FY15-17 PK PROJ PRIOR STUDY	33,417
Encumbrances	120,538
Grand Total	807,053

State Gas Tax Fund

State Gas Tax Fund (2230) is revenue from a portion of a \$0.18 cent per gallon excise tax for gasoline (Sales & Use Tax Rate), which is returned to Cities based on a population formula. **This rate has remained flat since 1995.** These funds may be used for the “research, planning, construction, improvement, maintenance and operation” of public streets and roads, including sidewalks, bikeways and public transit facilities. A small amount (\$10,000 per year) must be spent on engineering costs and admin expenses related to city streets.

Revenues ended the fiscal year at \$6.99 million which is \$1.16 million lower than the Adjusted Budget. Unaudited expenditures of \$8.01 million are less (\$0.94 million) than the net Adjusted Budget of \$8.95 million (**Attachments D-1 & D-2**) which will mostly offset the reduction in revenue. Table B below shows the estimated available fund balance at year-end at a deficit of \$0.51 million with budgeted carryforward included. In April 2017 Governor Brown signed legislation that will increase the per gallon rate from \$0.18 cents to \$0.30 cents in November 2017, which is the first increase in the rate since 1995. The anticipated revenue increases have been incorporated into the FY 2017-19 Adopted Policy Budget. The carryforward amount of \$0.72 million is primarily Pay-Go projects. All carryforward must be eliminated to ensure that the fund balance does not reach the estimated negative ending balance of \$0.51 million.

Table B: FY 2016-17 State Gas Tax Fund Unaudited Year-End Available Fund Balance
 (\$ in millions)

STATE GAS TAX FUND (2230)	FY 2016-17 Adjusted Budget	FY 2016-17 Q4 Unaudited Actuals	Year-End Over / Under Budget
Beginning Fund Balance - Audited	\$1.22	\$1.22	
Revenue	\$8.15	\$6.99	(\$1.16)
Expenditures	\$8.95	\$8.01	\$0.94
Estimated Current Year Surplus/(Shortfall)	(\$0.79)	(\$1.01)	(\$0.22)
Subtotal Fund Balance	\$0.43	\$0.21	
Use of Fund Balance in FY 2016-17:			
Budgeted Amounts Carried Forward (CF) to FY 2016-17	(\$0.12)	\$0.00	
Budgeted Amounts Carried Forward (CF) to FY 2017-18	\$0.00	(\$0.72)	
FY 2016-17 Midcycle Adjusted Budget	(\$0.60)	\$0.00	
Estimated Ending Fund Balance	(\$0.29)	(\$0.51)	

STATE GAS TAX CARRYFORWARD	
Project Description	CF AMOUNT
1001563 - PAYGO 1 - RADAR PROJECTS	66,340
1001624 - PAYGO 2 - PALOMA MILL FILL	31,057
1001667 - PAYGO 1 - BROADWAY MEDIAN	29,874
B273530 - DISTRICT 6 - PAY-GO	252,200
B273620 - DISTRICT 7 - PAY-GO	183,598
B273720 - AT LARGE - PAY-GO	59,992
Encumbrances	95,642
Grand Total	718,704

State Gas Tax - Prop 42 Replacement Fund

State Gas Tax Fund (2231) serves as a replacement of Prop 42 (sales tax on gasoline). The revenue is a portion of a variable excise tax on gasoline (Motor Vehicle Fuel Tax Rate) that is returned to Cities based on a population formula. **The FY 2016-17 rate is \$0.278 cents per gallon which is a decrease from the FY 2015-16 rate of \$0.300 cents per gallon.** A downward adjustment would have a negative fiscal impact on revenues the City receives. These funds may be used for the "research, planning, construction, improvement, maintenance and operation" of public streets and roads, including sidewalks, bikeways and public transit facilities.

Revenues ended the fiscal year at \$1.13 million which is \$0.14 million higher than the Adjusted Budget. Expenditures were less (\$1.98 million) than the Adjusted Budget of \$3.14 million (**Attachments D-1 & D-2**). Table C below shows the unaudited available fund balance at year-end as \$0.11 million with carryforward obligations factored in.

Table C: FY 2016-17 State Gas Tax – Prop 42 Fund Unaudited Year-End Available Fund Balance

(\$ in millions)

STATE GAS TAX: PROP 42 REPLACEMENT (FUND 2231)	FY 2016-17 Adjusted Budget	FY 2016-17 Q4 Unaudited Actuals	Year-End Over / Under Budget
Beginning Fund Balance - Audited	\$2.07	\$2.07	
Revenue	\$0.99	\$1.13	\$0.14
Expenditures	\$3.14	\$1.16	\$1.98
Estimated Current Year Surplus/(Shortfall)	(\$2.15)	(\$0.03)	\$2.12
Subtotal Fund Balance	(\$0.08)	\$2.04	
Use of Fund Balance in FY 2016-17:			
Budgeted Amounts Carried Forward (CF) to FY 2017-18	\$0.00	(\$1.93)	
FY 2016-17 Midcycle Adjusted Budget	(\$0.02)	\$0.00	
Estimated Ending Fund Balance	(\$0.11)	\$0.11	

STATE GAS TAX: PROP 42 CARRYFORWARD	
Project Description	CF AMOUNT
1000821 - CITYWIDE ST RESURFACING II	445,169
1000830 - CITYWIDE STREET RESURF-2231	1,158,931
1000998 - STREET REHAB RESURFACING	322,737
Grand Total	1,926,837

Facilities Fund

This fund is reported on a cash basis. Unaudited results for the Facilities Fund (4400) shown in Table D indicate that revenues will be higher than expenditures by approximately \$2.96 million (**Attachments E-1 & E-2**). The estimated ending cash balance will improve by roughly \$2.03 million. Based on FY 2016-17 unaudited results, the ten-year plan scheduled repayment of \$2.07 million is effectively reduced due in part to budgeted amounts carried forward to FY 2017-18 of \$2.87 million. The unaudited ending cash balance is a negative \$11.16 million. The Facilities Fund, on a repayment plan through 2019, has steadily improved its fund balance by approximately \$18 million since FY 2008-09. The FY 2017-19 Adopted Policy Budget allocates additional one-time funding (\$8.45 million) to effectively eliminate the remaining negative cash balance to achieve on-going operational savings in the GPF as well as several other City funds. **However, the carryforward obligation must be removed to fully eliminate the negative fund balance.**

Table D: FY 2016-17 Facilities Fund Year-End Available Cash Balance

(\$ in millions)

FACILITIES FUND (4400)	FY 2016-17 Adjusted Budget	FY 2016-17 Q4 Unaudited Actuals	Year-End Over / Under Budget
Gross Beginning Cash Balance	(\$11.25)	(\$11.25)	
Revenue	\$31.10	\$31.13	\$0.02
Expenditures	\$33.50	\$27.55	\$5.95
Adjustment for timing difference FYE close	\$0.00	(\$0.62)	
Estimated Current Year Surplus/(Shortfall)	(\$2.40)	\$2.96	\$5.98
Subtotal Fund Balance	(\$13.65)	(\$8.29)	
Use of Fund Balance in FY 2016-17:			
Budgeted Amounts Carried Forward (CF) to FY 2016-17	(\$0.11)	\$0.00	
Budgeted Amounts Carried Forward (CF) to FY 2017-18	\$0.00	(\$2.87)	
Budgeted Fund Balance Repayment	\$2.07	\$0.00	
Estimated Ending Cash Balance	(\$11.70)	(\$11.16)	

FACILITIES CARRYFORWARD	
Project Description	CF AMOUNT
1000630 - INS-BUILDINGS	62
1000716 - MINOR CIP	983,532
1000719 - EMERGENCY MINOR CIP	136,433
1000988 - FY 05 06 MSC CLEAN UP	71,680
1001520 - ADA TRNSTN PLAN SURVEY FY15-16	500,000
1001642 - ENVIRONMENTAL CMLPNCE FY05-06	317,618
1001679 - EOSC MAINTENANCE	211,943
1003321 - TASSAFARONGA GYM WATER INTR	9,825
Encumbrances	580,619
Grand Total	2,811,712

Multipurpose Reserve Fund

The Multipurpose Reserve Fund (1750) serves as the City's off-street parking and traffic control fund. Fund 1750 is used to budget and record the gross revenue and operating expenses of the City's off-street parking facilities. Revenues are used for staff support, parking operations and maintenance, and authorized contract management services and fees.

Expenditures ended the year less (\$1.60 million) than the net Adjusted Budget of \$9.13 million. Revenues at fiscal year-end were \$9.59 million, which is \$0.96 million higher than the Adjusted Budget (**Attachments F-1 & F-2**). Table E below shows the unaudited available fund balance improving by fiscal year-end to a negative \$1.39 million.

Table E: FY 2016-17 Multipurpose Reserve Fund Unaudited Year-End Available Fund Balance

(\$ in millions)

MULTIPURPOSE RESERVE FUND (1750)	FY 2016-17 Adjusted Budget	FY 2016-17 Q4 Unaudited Actuals	Year-End Over / Under Budget
Beginning Fund Balance - Audited	(\$2.63)	(\$2.63)	
Revenue	\$8.62	\$9.59	\$0.96
Expenditures	\$9.13	\$7.53	\$1.60
Estimated Current Year Surplus/(Shortfall)	(\$0.51)	\$2.05	\$2.56
Subtotal Fund Balance	(\$3.14)	(\$0.58)	
Use of Fund Balance in FY 2016-17:			
Budgeted Amounts Carried Forward (CF) to FY 2017-19	\$0.00	(\$0.82)	
Budgeted Fund Balance Repayment	\$0.21	\$0.00	
Estimated Ending Fund Balance	(\$2.93)	(\$1.39)	

MULTIPURPOSE RESERVE CARRYFORWARD	
Project Description	CF AMOUNT
1000630 - INS-BUILDINGS	83,000
1000711 - BUS SHELTER-ST FURNITURE PRGM	16
1000840 - OUTER DIST SURVLCE CAM NETWK	100,000
1000872 - PARKING GARAGE CONTRACT	98,569
1001356 - OUTER DIST PRKG FAC IMPVT	201
1001416 - TELEGRAPH PLAZA	74,697
1001559 - 409 12TH STREET	29,639
1001617 - CITY CENTER WEST GARAGE	13,043
1003269 - TFCA 28 ELCTRC VEH CHRNGNG STNS	20,000
1003472 - CMAQ MTC PARKING & MBILITY MGT	183,597
Encumbrances	213,420
Grand Total	816,181

Self-Insurance Liability Fund

The Self-Insurance Liability Fund (1100) receives contributions from the General Purpose Fund and select funds to cover costs associated with liability claims and settlements, insurance premiums, outside legal services and court costs.

Expenditures ended the year less (\$0.98 million) than the net Adjusted Budget of \$27.07 million. Revenues at fiscal year-end were \$27.53 million, which is \$0.60 million higher than the Adjusted Budget (**Attachments G-1 & G-2**). Table F below shows the unaudited available fund balance improving by fiscal year-end to a negative \$9.57 million. This fund is currently on a repayment plan and is expected to eliminate the negative fund balance in FY 2021-22.

Table F: FY 2016-17 Self-Insurance Liability Fund Unaudited Year-End Available Fund Balance

(\$ in millions)

SELF-INSURANCE LIABILITY FUND (1100)	FY 2016-17 Adjusted Budget	FY 2016-17 Q4 Unaudited Actuals	Year-End Over / Under Budget
Beginning Fund Balance - Audited	(\$11.01)	(\$11.01)	
Revenue	\$26.94	\$27.53	\$0.60
Expenditures	\$27.07	\$26.09	\$0.98
Estimated Current Year Surplus/(Shortfall)	(\$0.13)	\$1.44	\$1.57
Subtotal Fund Balance	(\$11.14)	(\$9.57)	
Use of Fund Balance in FY 2016-17:			
Budgeted Amounts Carried Forward (CF) to FY 2017-19	\$0.00	\$0.00	
Budgeted Fund Balance Repayment	\$1.32	\$0.00	
Estimated Ending Fund Balance	(\$9.82)	(\$9.57)	

Municipal Capital Improvement Fund

The Municipal Capital Improvement Fund (5500) no longer has any revenue source.

There were no expenditures in this fund at fiscal year-end. Revenues consisted of a net negative \$0.02 million due to negative interest allocation (**Attachments H-1 & H-2**). Table G below shows the unaudited available fund balance as a negative \$5.49 million prior to accounting for the carryforward obligations. The carryforward amount of \$2.81 million is primarily Pay-Go projects. All carryforward must be eliminated to ensure that the fund balance does not reach the estimated negative ending balance of \$8.31 million.

Table G: FY 2016-17 Municipal Capital Improvement Fund Unaudited Year-End Available Fund Balance

(\$ in millions)

MUNICIPAL CAPITAL IMPROVEMENT FUND (5500)	FY 2016-17 Adjusted Budget	FY 2016-17 Q4 Unaudited Actuals	Year-End Over / Under Budget
Beginning Fund Balance - Audited	(\$5.47)	(\$5.47)	
Revenue	\$0.00	(\$0.02)	(\$0.02)
Expenditures	\$2.82	\$0.00	\$2.82
Estimated Current Year Surplus/(Shortfall)	(\$2.82)	(\$0.03)	\$2.79
Subtotal Fund Balance	(\$8.29)	(\$5.49)	
Use of Fund Balance in FY 2016-17:			
Budgeted Amounts Carried Forward (CF) to FY 2017-19	(\$2.81)	(\$2.81)	
Estimated Ending Fund Balance	(\$8.29)	(\$8.31)	

MUNICIPAL CAPITAL CARRYFORWARD	
Project Description	CF AMOUNT
1000475 - DISTRICT SIX PA-B010 B01020	13,999
1000928 - PAYGO D1 GG LIBRARY	1,510
1001029 - PAYGO D1 LINDEN PARK	751
1001641 - PAYGO D5 - FAIRYLAND SIGN	25,828
B01000 - District Six Pay-Go Projects	268
B273040 - DISTRICT 1 - PAY-GO	38,978
B273150 - DISTRICT 2 - PAY-GO	678,099
B273230 - DISTRICT 3 - PAY-GO	32,917
B273320 - DISTRICT 4 - PAY-GO	276,793
B273430 - DISTRICT 5 - PAY-GO	496,902
B273530 - DISTRICT 6 - PAY-GO	571,104
B273620 - DISTRICT 7 - PAY-GO	394,015
B273720 - AT LARGE - PAY-GO	50,964
C198620 - PERMIT & CODE ENFORC TRACK SYS	224,877
C59050 - ALERTING & WARNING SYSTEM-MEA	7,848
Grand Total	2,814,852

Capital Reserves Fund

The Capital Reserves Fund (5510) source of funding is typically from one-time revenues. Per the Consolidated Fiscal Policy (Ordinance No. 13279 C.M.S, Part C) revenues received from one-time activities shall be deposited into this fund unless otherwise directed by a majority vote of the City Council. Capital Reserve funds may be appropriated by Council to: fund emergency or major capital maintenance or repair costs to City-owned facilities and to fund capital improvement projects through the Five-Year Capital Improvement Program. No revenues have been directed to this fund since FY 2013-14.

Expenditures ended the year less (\$2.47 million) than the net Adjusted Budget of \$5.26 million. This fund has no new revenues (**Attachments I-1 & I-2**). The carryforward amount of \$2.48 must be eliminated to ensure that the fund balance does not reach the estimated negative ending balance of \$2.78 million. Table H below shows the unaudited available fund.

Table H: FY 2016-17 Capital Reserves Fund Unaudited Year-End Available Fund Balance
 (\$ in millions)

CAPITAL RESERVE FUND (5510)	FY 2016-17 Adjusted Budget	FY 2016-17 Q4 Unaudited Actuals	Year-End Over / Under Budget
Beginning Fund Balance - Audited	\$2.48	\$2.48	
Revenue	\$0.00	\$0.00	\$0.00
Expenditures	\$5.26	\$2.79	\$2.47
Estimated Current Year Surplus/(Shortfall)	(\$5.26)	(\$2.78)	\$2.48
Subtotal Fund Balance	(\$2.78)	(\$0.30)	
Use of Fund Balance in FY 2016-17:			
Budgeted Amounts Carried Forward (CF) to FY 2017-19	(\$2.48)	(\$2.48)	
Estimated Ending Fund Balance	(\$2.78)	(\$2.78)	

CAPITAL RESERVE CARRYFORWARD	CF AMOUNT
Project Description	
1000437 - IBM MASTER LEASE C468130	98,115
1000450 - IT LIC-SOFTWARE-911 II C468113	1,000,000
1000551 - UPS MAIN PS SITES C453710	74,242
1000552 - IT LIC - SOFTWARE C468110	46,746
1000553 - IT LIC-SOFTWARE-IPAS 2 C468111	397,321
1000930 - PAY GO 3 WEST OAK YOUTH CTR	7,754
1000931 - PAY GO 6 AV RECORDING STUDIO	7,344
1001140 - IT LIC-SOFTWARE-911 I C468112	43,520
1001174 - DISTRICT 1 PAY-GO 5510	1,010
1001403 - MOTOROLAIPSS SUP-MAINT C234620	315,373
1001469 - PAY GO CHINESE GRDN IMPRVMENTS	31,511
1003326 - CLINTON PK BLDG ADA IMPR	2,904
B273040 - DISTRICT 1 - PAY-GO	37,413
B273150 - DISTRICT 2 - PAY-GO	118,483
B273230 - DISTRICT 3 - PAY-GO	40,466
B273320 - DISTRICT 4 - PAY-GO	10,996
B273430 - DISTRICT 5 - PAY-GO	164,917
B273530 - DISTRICT 6 - PAY-GO	53,317
B273620 - DISTRICT 7 - PAY-GO	25,001
C274310 - ADA ACCOMMODATIONS	163
C296420 - CITYWIDE ROOF REPAIRS FY08-09	5,500
Grand Total	2,482,096

NEGATIVE FUND BALANCES

It is important to note that the City continued to make progress in FY 2016-17 on its funds that have negative fund balances. The City ended FY 2016-17 with unaudited negative balances totaling an estimated \$68.34 million, which is a \$5.06 million reduction over FY 2015-16.

Over the past decade, many Non-GPF funds have been depleted creating financial pressures on the GPF. They are largely attributable to historical overspending and/or under-recovery and transfers to the GPF for budget balancing measures. It is important that the City continues to plan for this contingency and cautiously approach FY 2017-18 considering large unfunded liabilities, negative fund balances, unanticipated expenditures, economic downturn, and other risks that may impact the fund balances in future years.

The last four (4) Adopted Policy Budgets (FY 2009-2017) included repayment plans for the City to repay itself for the use of pooled cash for both Program Funds and Internal Service Funds (ISFs). The Repayment Plan has been monitored closely by staff, and staff has also instituted more frequent draw-downs of grant funds, as well as increased oversight and management of expenditures for funds with negative balances. Since FY 2009-10, **over \$69.8 million has been repaid**, reducing the negative balances and mitigating the accumulation of negative interest (Table 17). The FY 2015-17 Adopted Policy Budget allocated additional one-time repayments to the Facilities Fund negative balance of \$4.0 million, \$1.76 million to the Kaiser Convention Center Fund (1730), and \$1.21 million to the Contract Administration Fee Fund (1791) which reduced the on-going repayments from the GPF while still meeting the scheduled elimination of the negative balances. Additionally, the FY 2017-19 Adopted Policy Budget allocates additional one-time funding to eliminate the remaining repayments in the Facilities Fund (4400) to achieve on-going savings across several City funds including the GPF. Negative balances continue to draw resources from other funds, and ultimately become the responsibility of the GPF. Continued commitment to repayment is strongly encouraged to ensure the necessary financial progress as a commitment to external auditors.

Table 17: Negative Fund Balance Summary FY 2012-13 through FY 2016-17

Negative Fund Category	Fund Balance FY 2013-14	Fund Balance FY 2014-15	Fund Balance FY 2015-16	Unaudited Fund Balance FY 2016-17
1 Negative Funds with Repayment Plan	(62,278,619)	(50,498,495)	(34,503,852)	(22,300,273)
2 Reimbursable Negative Funds	(22,871,116)	(24,084,884)	(24,915,683)	(31,871,389)
3 Non-Reimbursable Negative Funds without Repayment Plan	(13,519,597)	(13,918,886)	(13,980,707)	(14,165,249)
Total Negative Funds	(98,669,332)	(88,502,265)	(73,400,242)	(68,336,911)
FY 2009-10 through FY 2015-16 Repayment Amount¹	69,829,965			

¹ Cumulative amount; FY 2009-2013 not shown in table.

PUBLIC OUTREACH / INTEREST

Not applicable.

COORDINATION

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

SUSTAINABLE OPPORTUNITIES

Economic: No direct economic opportunities have been identified.

Environmental: No direct environmental impacts have been identified.

Social Equity: No social equity opportunities have been identified.

ACTION REQUESTED OF THE CITY COUNCIL

Staff Recommends that City Council accept this informational report on the unaudited Fiscal Year (FY) 2016-17 Fourth quarter Revenue and Expenditure results and year-end summaries for the General Purpose Fund (GPF, 1010) and eight selected funds; and General Purpose Fund (GPF, 1010) carryforward for FY 2017-18; and overtime analysis for the General Purpose Fund (1010) and All Funds.

For questions regarding this report, please contact Kirsten LaCasse, Controller, at 238-6776.

Respectfully submitted,


KATANO KASAINÉ
Finance Director, Finance Department

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Revenue Management Bureau

Attachments (19):

- A-1: *General Purpose Fund Revenues*
- A-2: *General Purpose Fund Expenditures*
- B: *Overtime Analysis*
- C-1: *Landscape and Lighting Assessment District Fund Revenues*
- C-2: *Landscape and Lighting Assessment District Fund Expenditures*
- D-1: *State Gas Tax & Prop 42 Replacement Fund Revenues*
- D-2: *State Gas Tax & Prop 42 Replacement Fund Expenditures*
- E-1: *Facilities Fund Revenues*
- E-2: *Facilities Fund Expenditures*
- F-1: *Multipurpose Reserve Fund Revenues*
- F-2: *Multipurpose Reserve Fund Expenditures*
- G-1: *Self-Insurance Liability Fund Revenues*
- G-2: *Self-Insurance Liability Fund Expenditures*
- H-1: *Municipal Capital Improvement Fund Revenues*
- H-2: *Municipal Capital Improvement Fund Expenditures*
- I-1: *Capital Reserve Fund Revenues*
- I-2: *Capital Reserve Fund Expenditures*
- J: *GPF Project Carryforward*
- K: *Detail Expenditure by Council District*

Item: _____
Finance and Management Committee
October 24, 2017

FY 2016-17 REVENUE AND EXPENDITURE ANALYSIS
Through Fourth Quarter (July 1, 2016 - June 30, 2017)
GENERAL PURPOSE FUND REVENUES (\$ in millions)

Revenue Category	FY 2015-16 Audited Actuals	FY 2016-17 Adjusted Budget Q4	FY 2016-17 Third Quarter Projected Year- End	FY 2016-17 Unaudited Year-End Actuals Q4	FY 2016-17 Year-End \$ Over / (Under) Compared to Q3	Explanation of Over / (Under) Collection
PROPERTY TAX	158.69	159.11	170.48	171.48	0.99	
SALES TAX	55.23	53.32	54.11	53.70	(0.40)	
VEHICLE LICENSE FEES	0.17	0.00	0.00	0.19	0.19	
BUSINESS LICENSE TAX	75.50	72.24	72.24	75.84	3.60	
UTILITY CONSUMPTION TAX	50.97	50.50	50.70	52.59	1.89	
REAL ESTATE TRANSFER TAX	89.59	69.85	77.67	79.07	1.40	
TRANSIENT OCCUPANCY TAX	19.81	19.38	21.99	22.37	0.37	
PARKING TAX	10.26	12.14	10.68	10.64	(0.04)	
LOCAL TAX	0.00	0.00	0.00	0.00	0.00	
LICENSES & PERMITS	1.59	2.34	1.89	1.80	(0.09)	
FINES & PENALTIES	21.74	24.05	22.09	21.69	(0.40)	
INTEREST INCOME	0.92	0.74	0.74	0.82	0.08	
SERVICE CHARGES	52.94	50.36	54.43	54.61	0.19	
GRANTS & SUBSIDIES	1.52	0.12	0.42	1.07	0.66	
MISCELLANEOUS	5.40	5.15	3.30	5.46	2.16	
INTER-FUND TRANSFERS	14.92	2.55	2.55	2.55	0.00	
Total Revenue	\$559.27	\$521.85	\$543.29	\$553.88	\$10.59	
BUDGETED TRANSFERS FROM FUND BALANCE	0.00	30.02	28.07	30.02	1.95	
Total Revenue	\$559.27	\$551.87	\$571.36	\$583.90	\$12.54	

FY 2016-17 REVENUE AND EXPENDITURE ANALYSIS
Through Fourth Quarter (July 1, 2016 - June 30, 2017)
GENERAL PURPOSE FUND EXPENDITURES (\$ in millions)

Agency / Department	FY 2016-17 Adjusted Budget	FY 2016-17 Amounts Carried Forward to FY 2017-18 (CF) or Eliminated	FY 2016-17 NET Adjusted Budget (Q4 less CF)	FY 2016-17 Unaudited Year-End Actuals Q4	FY 2016-17 Year-End \$ (Over) / Under Adjusted Budget
MAYOR	2.80	0.06	2.74	2.52	0.23
CITY COUNCIL	4.94	0.11	4.83	4.62	0.21
CITY ADMINISTRATOR	18.35	1.87	16.48	16.09	0.40
CITY ATTORNEY	7.56	1.57	5.99	5.86	0.13
CITY AUDITOR	1.95	0.01	1.94	1.84	0.09
CITY CLERK	3.53	0.30	3.23	3.24	(0.01)
PUBLIC ETHICS COMMISSION	0.94	0.00	0.94	0.94	(0.00)
FINANCE DEPARTMENT	26.84	1.62	25.22	23.05	2.17
INFORMATION TECHNOLOGY	12.83	1.48	11.35	11.62	(0.27)
RACE & EQUITY	0.40	0.05	0.35	0.22	0.13
HUMAN RESOURCES	5.67	0.79	4.89	4.52	0.36
POLICE DEPARTMENT	246.32	12.08	234.24	257.08	(22.84)
FIRE DEPARTMENT	129.19	1.15	128.04	132.91	(4.88)
OAKLAND PUBLIC LIBRARY	12.23	0.00	12.23	12.08	0.15
PARKS & RECREATION	16.73	0.49	16.24	15.78	0.46
HUMAN SERVICES	10.02	2.65	7.37	7.71	(0.34)
ECONOMIC WORKFORCE & DEVELOPMENT	6.48	1.03	5.45	4.98	0.47
HOUSING & COMMUNITY DEVELOPMENT	1.59	0.19	1.40	1.30	0.10
PLANNING & BUILDING	0.28	0.17	0.11	0.15	(0.03)
OAKLAND PUBLIC WORKS	6.53	3.66	2.88	2.81	0.06
NON-DEPARTMENTAL	82.32	1.94	80.39	82.51	(2.12)
SUBTOTAL	597.53	31.23	566.30	591.84	(25.54)
CAPITAL IMPROVEMENT PROGRAM	5.22	3.80	1.42	1.39	0.03
Total Expenditures	\$602.75	\$35.03	\$567.72	\$593.23	(\$25.51)

FY 2016-17 REVENUE AND EXPENDITURE ANALYSIS
Through Fourth Quarter (July 1, 2016 - June 30, 2017)

OVERTIME ANALYSIS (in Dollars)

GENERAL PURPOSE FUND

Agency / Department	FY 2016-17 Adjusted Budget	FY 2016-17 Q4 Unaudited Overtime Actuals	FY 2016-17 Year-End \$ (Over) / Under Adjusted Budget	Explanation of (Over) / Under Spending
MAYOR	8,960	1,692	7,268	
CITY COUNCIL	0	708	(708)	
CITY ADMINISTRATOR	1,157	362,395	(361,238)	
CITY ATTORNEY	0	760	(760)	
CITY AUDITOR	0	15,490	(15,490)	
CITY CLERK	11,570	27,763	(16,193)	Overspending attributed to unanticipated overtime necessary to staff Council meetings and agenda preparation outside of standard timeframes (e.g., extended meetings, etc.).
PUBLIC ETHICS	0	382	(382)	OT costs off-set by salary savings
FINANCE DEPARTMENT	50,259	180,078	(129,819)	OT costs off-set by salary savings
INFORMATION TECHNOLOGY	2,040	112,641	(110,601)	Overspending is attributed to overtime costs associated with (1) unanticipated support of emergencies, such as outages to critical City systems as well as the recent warehouse fire; and (2) necessary implementation of ongoing critical projects, including Oracle R12 and PRIME.
HUMAN RESOURCES	26,390	18,001	8,389	
POLICE DEPARTMENT	14,673,479	28,265,038	(13,591,560)	OT costs partially off-set by salary savings
FIRE DEPARTMENT	2,207,715	19,011,360	(16,803,645)	OT costs partially off-set by salary savings
LIBRARY	6,260	4,159	2,101	
PARKS & RECREATION	0	32,748	(32,748)	
HUMAN SERVICES	0	10,836	(10,836)	
ECONOMIC WORKFORCE & DEVELOPMENT	0	19,714	(19,714)	
PLANNING & BUILDING	0	929	(929)	
PUBLIC WORKS	34,057	93,329	(59,272)	
TOTAL	\$17,021,887	\$48,158,024	(\$31,136,137)	

**FY 2016-17 REVENUE AND EXPENDITURE ANALYSIS
Through Fourth Quarter (July 1, 2016 - June 30, 2017)**
OVERTIME ANALYSIS (in Dollars)ALL FUNDS

Agency / Department	FY 2016-17 Adjusted Budget	FY 2016-17 Q4 Unaudited Overtime Actuals	FY 2016-17 Year-End \$ (Over) / Under Adjusted Budget	Explanation of (Over) / Under Spending
MAYOR	8,960	1,743	7,217	
CITY COUNCIL	0	708	(708)	
CITY ADMINISTRATOR	1,157	362,395	(361,238)	OT costs off-set by salary savings
CITY ATTORNEY	0	2,547	(2,547)	
CITY AUDITOR	0	15,490	(15,490)	OT costs off-set by salary savings
CITY CLERK	11,570	64,333	(52,763)	Overspending attributed to unanticipated overtime necessary to staff Council meetings and agenda preparation outside of standard timeframes (e.g., extended meetings, etc.).
PUBLIC ETHICS	0	382	(382)	OT costs off-set by salary savings
FINANCE DEPARTMENT	53,429	221,524	(168,095)	OT costs off-set by salary savings
INFORMATION TECHNOLOGY	10,405	143,620	(133,215)	Overspending is attributed to overtime costs associated with (1) unanticipated support of emergencies, such as outages to critical City systems as well as the recent warehouse fire; and (2) necessary implementation of ongoing critical projects, including Oracle R12 and PRIME.
HUMAN RESOURCES	26,390	18,360	8,030	
POLICE DEPARTMENT	15,780,319	29,047,077	(13,266,757)	OT costs partially off-set by salary savings
FIRE DEPARTMENT	4,536,320	21,366,911	(16,830,591)	OT costs partially off-set by salary savings
LIBRARY	6,260	7,837	(1,577)	
PARKS & RECREATION	0	64,050	(64,050)	
HUMAN SERVICES	638	41,209	(40,572)	
ECONOMIC WORKFORCE & DEVELOPMENT	0	21,696	(21,696)	
HOUSING & COMMUNITY DEVELOPMENT	0	74,681	(74,681)	
PLANNING & BUILDING	253,350	985,916	(732,566)	
PUBLIC WORKS	1,608,403	3,344,483	(1,736,079)	
CAPITAL IMPROVEMENT PROJECTS	2,286	0	2,286	
TOTAL	\$22,299,487	\$55,784,962	(\$33,485,475)	

FY 2016-17 REVENUE AND EXPENDITURE ANALYSIS

Through Fourth Quarter (July 1, 2016 - June 30, 2017)

LANDSCAPE AND LIGHTING ASSESSMENT DISTRICT FUND REVENUES (\$ in millions)

Revenue Category	FY 2016-17 Adjusted Budget Q4	FY 2016-17 Unaudited Year-End Actuals Q4	FY 2016-17 Percent To Date	FY 2016-17 Year-End \$ Over / (Under) Adj. Bud.	Explanation of Over / (Under) Collection
TAX LEVY	19.30	19.03	98.6%	(0.27)	
LICENSES & PERMITS	0.05	0.11	212.2%	0.06	
FINES & PENALTIES	0.00	0.00	0.0%	0.00	\$3,583
INTEREST INCOME	0.00	0.00	0.0%	0.00	\$3,954
SERVICE CHARGES	0.17	0.21	123.9%	0.04	
GRANTS & SUBSIDIES	0.01	0.01	100.0%	0.00	
MISCELLANEOUS	0.00	0.02	0.0%	0.02	
INTERFUND TRANSFERS	0.91	0.91	100.0%	0.00	
Sub-Total Revenue	\$20.44	\$20.30	99.3%	(0.14)	

**FY 2016-17 REVENUE AND EXPENDITURE ANALYSIS
Through Fourth Quarter (July 1, 2016 - June 30, 2017)**

LANDSCAPE AND LIGHTING ASSESSMENT DISTRICT FUND EXPENDITURES (\$ in millions)

Agency / Department	FY 2016-17 Adjusted Budget	FY 2016-17 Amounts Carried Forward to FY 2017-18 (CF) or Eliminated	NET Adjusted Budget (Q4 less CF)	FY 2016-17 Unaudited Year-End Actuals Q4	FY 2016-17 Year-End \$ (Over) / Under Adjusted Budget	Explanation of (Overspending) / Savings
CITY ADMINISTRATOR	0.03	0.00	0.02	0.02	0.00	
FINANCE DEPARTMENT	0.03	0.00	0.03	0.03	(0.00)	
PARKS & RECREATION	2.63	0.00	2.63	2.64	(0.01)	
ECONOMIC & WORKFORCE DEVELOPMENT	0.00	0.00	0.00	0.00	0.00	
PUBLIC WORKS	16.78	0.77	16.01	16.40	(0.39)	
NON-DEPARTMENTAL	1.70	0.00	1.70	1.43	0.27	
SUBTOTAL	21.17	0.77	20.40	20.53	(0.14)	
CAPITAL IMPROVEMENT	0.17	0.04	0.12	0.12	0.00	
Total Expenditures	\$21.33	\$0.81	\$20.52	\$20.66	(\$0.14)	

FY 2016-17 REVENUE AND EXPENDITURE ANALYSIS
Through Fourth Quarter (July 1, 2016 - June 30, 2017)
GAS TAX FUND REVENUES (\$ in millions)

Revenue Category	FY 2016-17 Adjusted Budget Q4	FY 2016-17 Unaudited Year-End Actuals Q4	FY 2016-17 Year-End \$ Over / (Under) Adj. Bud.	Explanation of Over / (Under) Collection
STATE GAS TAX (FUND 2230)				
GAS TAX	7.39	6.85	(0.55)	
INTEREST INCOME	0.00	0.00	0.00	
SERVICES CHARGES	0.02	0.00	(0.02)	
GRANTS & SUBSIDIES	0.14	0.14	(0.00)	
MISCELLANEOUS	0.00	0.01	0.01	
TRANSFERS FROM FUND BALANCE	0.60	0.00	(0.60)	
Total Revenue	\$8.15	\$6.99	(1.16)	

Revenue Category	FY 2016-17 Adjusted Budget Q4	FY 2016-17 Unaudited Year-End Actuals Q4	FY 2015-16 Year-End \$ Over / (Under) Adj. Bud.	Explanation of Over / (Under) Collection
STATE GAS TAX: PROP 42 REPLACEMENT (FUND 2231)				
INTEREST INCOME	0.00	0.01	0.01	
SERVICES CHARGES	0.00	0.00	0.00	
MISCELLANEOUS	0.97	1.13	0.16	
TRANSFERS FROM FUND BALANCE	0.02	0.00	(0.02)	
Total Revenue	\$0.99	\$1.13	\$0.14	

FY 2016-17 REVENUE AND EXPENDITURE ANALYSIS
Through Fourth Quarter (July 1, 2016 - June 30, 2017)
GAS TAX FUND EXPENDITURES (\$ in millions)

Agency / Department	FY 2016-17 Adjusted Budget	FY 2016-17 Amounts Carried Forward to FY 2017-18 (CF) or Eliminated	FY 2016-17 NET Adjusted Budget (Q4 less CF)	FY 2016-17 Unaudited Year-End Actuals Q4	FY 2016-17 Year-End \$ (Over) / Under Adjusted Budget	Explanation of (Overspending) / Savings
STATE GAS TAX (FUND 2230)						
PUBLIC WORKS	8.17	0.13	8.04	7.82	0.22	
CAPITAL IMPROVEMENT PROGRAM	0.78	0.59	0.19	0.18	0.00	
Total Expenditures	\$8.95	\$0.72	\$8.23	\$8.01	\$0.22	

Agency / Department	FY 2016-17 Adjusted Budget	FY 2016-17 Amounts Carried Forward to FY 2017-18 (CF) or Eliminated	FY 2016-17 NET Adjusted Budget (Q4 less CF)	FY 2016-17 Unaudited Year-End Actuals Q4	FY 2015-16 Year-End \$ (Over) / Under Adjusted Budget	Explanation of (Overspending) / Savings
STATE GAS TAX: PROP 42 REPLACEMENT (FUND 2231)						
PUBLIC WORKS	1.16	0.15	1.01	0.96	0.05	Salary savings due to vacancies
CAPITAL IMPROVEMENT PROGRAM	1.98	1.77	0.20	0.20	(0.00)	
Subtotal Expenditures	\$3.14	\$1.93	\$1.21	\$1.16	\$0.05	

FY 2016-17 REVENUE AND EXPENDITURE ANALYSIS
Through Fourth Quarter (July 1, 2016 - June 30, 2017)
FACILITIES FUND REVENUES (\$ in millions)

Revenue Category	FY 2016-17 Adjusted Budget Q4	FY 2016-17 Unaudited Year-End Actuals Q4	FY 2016-17 Percent to Date	FY 2016-17 Year-End \$ Over / (Under) Adj. Bud.	Explanation of Over / (Under) Collection
INTEREST INCOME	(0.00)	(0.06)	5643.8%	(0.06)	
SERVICE CHARGES	0.11	0.67	596.1%	0.56	
INTERNAL SERVICE	30.31	30.23	99.8%	(0.07)	
GRANTS & SUBSIDIES	0.12	0.00	0.0%	(0.12)	
MISCELLANEOUS	0.56	0.28	49.5%	(0.28)	
INTERFUND TRANSFERS	0.00	0.00	0.0%	0.00	
Total Revenue	\$31.10	\$31.13	100.1%	\$0.02	

FY 2016-17 REVENUE AND EXPENDITURE ANALYSIS
Through Fourth Quarter (July 1, 2016 - June 30, 2017)
FACILITIES FUND EXPENDITURES (\$ in millions)

Agency / Department	FY 2016-17 Adjusted Budget	FY 2016-17 Amounts Carried Forward to FY 2017-18 (CF) or Eliminated	NET Adjusted Budget (Q4 less CF)	FY 2016-17 Unaudited Year-End Actuals Q4	FY 2016-17 Year-End \$ (Over) / Under Adjusted Budget	Explanation of (Overspending) / Savings
MAYOR	0.00	0.00	0.00	0.00	0.00	
HUMAN RESOURCES	0.02	0.00	0.01	0.01	0.00	
PUBLIC WORKS	30.66	2.17	28.49	27.46	1.03	Savings attributed to vacancies
NON-DEPARTMENTAL	2.07	0.00	2.07	0.00	2.07	
CAPITAL IMPROVEMENT PROGRAM	0.76	0.69	0.06	0.08	(0.01)	
Total Expenditures	\$33.50	\$2.87	\$30.63	\$27.55	\$3.09	

FY 2016-17 REVENUE AND EXPENDITURE ANALYSIS
Through Fourth Quarter (July 1, 2016 - June 30, 2017)
MULTIPURPOSE RESERVE FUND REVENUES (\$ in millions)

Revenue Category	FY 2016-17 Adjusted Budget Q4	FY 2016-17 Unaudited Year-End Actuals Q4	FY 2016-17 Percent to Date	FY 2016-17 Year-End \$ Over / (Under) Adj. Bud.	Explanation of Over / (Under) Collection
FINES & PENALTIES	0.00	0.00	0.0%	0.00	
INTEREST INCOME	(0.03)	(0.00)	10.5%	0.02	
SERVICES CHARGES	8.57	9.53	111.2%	0.96	
MISCELLANEOUS	0.08	0.06	75.5%	(0.02)	
INTER-FUND TRANSFERS	0.00	0.00	0.0%	0.00	
Total Revenue	\$8.62	\$9.59	197.1%	\$0.96	

FY 2016-17 REVENUE AND EXPENDITURE ANALYSIS
Through Fourth Quarter (July 1, 2016 - June 30, 2017)

MULTIPURPOSE RESERVE FUND EXPENDITURES (\$ in millions)

Agency / Department	FY 2016-17 Adjusted Budget	FY 2016-17 Amounts Carried Forward to FY 2017-18 (CF) or Eliminated	NET Adjusted Budget (Q4 less CF)	FY 2016-17 Unaudited Year-End Actuals Q4	FY 2016-17 Year-End \$ (Over) / Under Adjusted Budget	Explanation of (Overspending) / Savings
CITY ADMINISTRATOR	0.06	0.00	0.06	0.07	(0.01)	
FINANCE DEPARTMENT	2.92	0.45	2.47	1.93	0.54	
ECONOMIC WORKFORCE & DEVELOPMENT	0.40	0.00	0.40	0.40	0.00	
PUBLIC WORKS	3.69	0.37	3.33	3.06	0.27	Savings attributed to vacancies
NON-DEPARTMENTAL	2.00	0.00	2.00	2.00	0.00	
CAPITAL IMPROVEMENT PROGRAM	0.06	0.01	0.06	0.08	(0.02)	
Subtotal Expenditures	\$9.13	\$0.82	\$8.31	\$7.53	\$0.78	

FY 2016-17 REVENUE AND EXPENDITURE ANALYSIS
Through Fourth Quarter (July 1, 2016 - June 30, 2017)
SELF-INSURANCE LIABILITY FUND REVENUES (\$ in millions)

Revenue Category	FY 2016-17 Adjusted Budget Q4	FY 2016-17 Unaudited Year-End Actuals Q4	FY 2016-17 Percent to Date	FY 2016-17 Year-End \$ Over / (Under) Adj. Bud.	Explanation of Over / (Under) Collection
INTEREST INCOME	0.00	(0.04)	0.0%	(0.04)	
SERVICES CHARGES	0.00	0.01	0.0%	0.01	
MISCELLANEOUS	0.00	0.63	12727.2%	0.63	
INTER-FUND TRANSFERS	26.93	26.93	100.0%	0.00	
Total Revenue	\$26.94	\$27.53	12827.2%	\$0.60	

FY 2016-17 REVENUE AND EXPENDITURE ANALYSIS**Through Fourth Quarter (July 1, 2016 - June 30, 2017)****SELF-INSURANCE LIABILITY FUND EXPENDITURES (\$ in millions)**

Agency / Department	FY 2016-17 Adjusted Budget	FY 2016-17 Amounts Carried Forward to FY 2017-18 (CF) or Eliminated	NET Adjusted Budget (Q4 less CF)	FY 2016-17 Unaudited Year-End Actuals Q4	FY 2016-17 Year-End \$ (Over) / Under Adjusted Budget	Explanation of (Overspending) / Savings
CITY ATTORNEY	5.36	0.00	5.36	5.67	(0.30)	
HUMAN RESOURCES	0.00	0.00	0.00	0.00	(0.00)	
POLICE DEPARTMENT	5.80	0.00	5.80	3.13	2.67	
FIRE DEPARTMENT	0.94	0.00	0.94	0.05	0.88	
PARKS & RECREATION	0.41	0.00	0.41	0.32	0.10	
PUBLIC WORKS	4.84	0.00	4.84	2.04	2.79	
NON-DEPARTMENTAL	9.72	0.00	9.72	14.88	(5.16)	
Subtotal Expenditures	\$27.07	\$0.00	\$27.07	\$26.09	\$0.98	

FY 2016-17 REVENUE AND EXPENDITURE ANALYSIS
Through Fourth Quarter (July 1, 2016 - June 30, 2017)
MUNICIPAL CAPITAL IMPROVEMENT FUND REVENUES (\$ in millions)

Revenue Category	FY 2016-17 Adjusted Budget Q4	FY 2016-17 Unaudited Year-End Actuals Q4	FY 2016-17 Percent to Date	FY 2016-17 Year-End \$ Over / (Under) Adj. Bud.	Explanation of Over / (Under) Collection
INTEREST INCOME	0.00	(0.03)	0.0%	(0.03)	
MISCELLANEOUS	0.00	0.01	0.0%	0.01	
Total Revenue	\$0.00	-\$0.02	0.0%	(0.02)	

FY 2016-17 REVENUE AND EXPENDITURE ANALYSIS**Through Fourth Quarter (July 1, 2016 - June 30, 2017)****MUNICIPAL CAPITAL IMPROVEMENT FUND EXPENDITURES (\$ in millions)**

Agency / Department	FY 2016-17 Adjusted Budget	FY 2016-17 Amounts Carried Forward to FY 2017-18 (CF) or Eliminated	NET Adjusted Budget (Q4 less CF)	FY 2016-17 Unaudited Year-End Actuals Q4	FY 2016-17 Year-End \$ (Over) / Under Adjusted Budget	Explanation of (Overspending) / Savings
FIRE DEPARTMENT	0.01	0.01	0.00	0.00	0.00	
PUBLIC WORKS	0.00	0.00	0.00	0.00	(0.00)	\$1,057
CAPITAL IMPROVEMENT PROGRAM	2.80	2.80	0.00	0.00	0.00	
Subtotal Expenditures	\$2.82	\$2.81	\$0.00	\$0.00	\$0.00	

FY 2016-17 REVENUE AND EXPENDITURE ANALYSIS
Through Fourth Quarter (July 1, 2016 - June 30, 2017)
CAPITAL RESERVE FUND REVENUES (\$ in millions)

Revenue Category	FY 2016-17 Adjusted Budget Q4	FY 2016-17 Unaudited Year-End Actuals Q4	FY 2016-17 Percent to Date	FY 2016-17 Year-End \$ Over / (Under) Adj. Bud.	Explanation of Over / (Under) Collection
INTEREST INCOME	0.00	0.01	0.0%	0.01	
MISCELLANEOUS	0.00	(0.00)	0.0%	(0.00)	
Total Revenue	\$0.00	\$0.00	0.0%	\$0.00	

FY 2016-17 REVENUE AND EXPENDITURE ANALYSIS**Through Fourth Quarter (July 1, 2016 - June 30, 2017)****CAPITAL RESERVE FUND EXPENDITURES (\$ in millions)**

Agency / Department	FY 2016-17 Adjusted Budget	FY 2016-17 Amounts Carried Forward to FY 2017-18 (CF) or Eliminated	NET Adjusted Budget (Q4 less CF)	FY 2016-17 Unaudited Year-End Actuals Q4	FY 2016-17 Year-End \$ (Over) / Under Adjusted Budget	Explanation of (Overspending) / Savings
PUBLIC WORKS	0.03	0.00	0.03	0.04	(0.01)	
CAPITAL IMPROVEMENT PROGRAM	5.23	2.45	2.78	2.74	0.03	
Subtotal Expenditures	\$5.26	\$2.45	\$2.81	\$2.79	\$0.02	

DEPARTMENT	PROJECT	Authorized Carryforward	JUSTIFICATION
CITY COUNCIL	1000894 - D6 GRANTS EVENTS PRGMS	24,275	Reserve to cover the purchase of chairs for the Fire House
CITY COUNCIL-CIP	1003603 - DISTRICT 1 - PAY-GO	5,360	For PayGo projects
CITY COUNCIL-CIP	1003607 - DISTRICT 5 - PAY-GO	4,730	For PayGo projects
CITY COUNCIL-CIP	1003609 - DISTRICT 7 - PAY-GO	984	For PayGo projects
CITY COUNCIL-CIP	1003608 - DISTRICT 6 - PAY-GO	286	For PayGo projects
CITY COUNCIL-CIP	1003605 - DISTRICT 3 - PAY-GO	267	For PayGo projects
CITY COUNCIL-CIP	1003606 - DISTRICT 4 - PAY-GO	131	For PayGo projects
CITY COUNCIL-CIP	1003610 - AT-LARGE - PAY-GO	102	For PayGo projects
CITY COUNCIL TOTAL		36,135	
CLERK	1000126 - ELECTION FUNDING	44,363	The carryforward provides for funding to support anticipated onboarding of hosted scheduling software, support for unfunded administrative elections support for candidate and measure processing; and necessary supplemental staffing.
CITY CLERK TOTAL		44,363	
LIBRARY	1003352 - OPL POPUP MOBILE VEHICLE ACQ	182,412	Reso # 86658. Project funded by the City Council to increase our service to youth in Oakland. Spending in process.
LIBRARY TOTAL		182,412	
PUBLIC ETHICS	1000466 - PUBLIC CAMPAIGN FINANCING	46,911	O.M.C. section3.13.060(C), which states that unspent funds "shall remain in the [Election Campaign] Fund and accrue for disbursement to candidates eligible for public financing in future elections"
PUBLIC ETHICS TOTAL		46,911	
CAO	1000107 - LABOR NEGOTIATIONS Total	316,553	Set-aside for open union negotiations and Renne Solan Sakai contract
CAO	1000105 - CANNABIS COOPERATIVE Total	620,663	To support administration and increased workload volume related to expected growth of Cannabis permitting
CAO	1001207 - DISPARITY STUDY Total	554,512	Obligated towards Mason Tillman Associates contract
CAO	1000106 - CPRB-INVESTIGATIONS Total	100,540	Earmarked for CPRB Database and Case Mgmt system
CAO	1000101 - PUBLIC INFORMATION-MEDIA PROJ Total	54,021	Offset funding shortfall of project to migrate Oaklandnet.com to the new oaklandca.gov website
CAO	1000108 - CITY-WIDE TRAINING Total	49,717	Provide citywide training and staff development to employees scheduled for FY17/18
CAO	1000891 - EQUAL OPP PRGM-ONE TIME FUNDS Total	30,564	Contingency for contractual and on-call services that EOPD does not have an on-going budget for
CAO	1000118 - WEBSITE REDESIGN Total	15,000	Offset funding shortfall of project to migrate Oaklandnet.com to the new oaklandca.gov website
CAO	1000120 - ANIMAL SHELTER DONATIONS Total	9,298	Donations obligated for Animal Services Expenditures
CAO	1000119 - ANIMAL POPULATION CONTROL Total	1,646	Allocated for Animal Services expenditures to East Bay SPCA
CAO	1000121 - IMPOUND SPAY AND NEUTER Total	941	Allocated for Animal Services Spay and Neuter expenditures
CAO TOTAL		1,753,453	
MAYOR	1001131 - MAYOR'S OFFICE ADMIN SUPPORT Total	55,094	Funding will support two Temporary Contract Service Employees that will provide administrative support in the Mayor's Office
MAYOR	1000503 - MAYOR'S MENTORING PROGRAM Total	2,000	Funds used for Mayor's Office mentoring program activities
MAYOR TOTAL		57,094	
RACE & EQUITY	1000124 - RACE & EQUITY-FY15-17	36,045	Funding for start up and development of the Department of Race and Equity, which has limited operating funds
RACE & EQUITY TOTAL		36,045	
HUMAN RESOURCES	1001246 - BACKGROUND CHECK BACKLOG	200,790	Ongoing for Police Officer Trainee Background checks

DEPARTMENT	PROJECT	Authorized Carryforward	JUSTIFICATION
HUMAN RESOURCES	1000395 - RECRUITMENT SUPPORT SERVICES	190,400	Ongoing for Citywide Recruitment Support
HUMAN RESOURCES TOTAL		391,190	
FINANCE	1000054 - BUDGET SYSTEM-PURCH AND IMPL	324,439	Hyperion updates, training, oracle etc.
FINANCE	1000052 - FIN MGMT AUDITS	306,343	To support audit services and other service contracts
FINANCE	1000055 - OMERS ADMIN SUPPORT	124,497	Ongoing OMERS support and funding for renovation for the retirement workspace
FINANCE TOTAL		755,279	
PARKS & RECREATION	1001496 - OPR GRANTS-SCHOLAR LOW INC YTH	56,755	Transportation costs for the summer youth programs
PARKS & RECREATION	1000799 - WEST OAK YTH CTR	39,869	West Oakland Youth Center Contract Costs
PARKS & RECREATION	1001508 - WOYC MENTORNG FEE FY16-17	27,022	West Oakland Youth Center Contract Costs
PARKS & RECREATION	1000623 - WEST OAKLAND MENTORING FEE	7,379	West Oakland Youth Center Contract Costs
PARKS & RECREATION	P43000 - YOUTH POLICY INITIATIVE	(512)	To clean up negative
PARKS & RECREATION TOTAL		130,514	
OPW & DOT	1001465 - PARKING METERS MGMT SYSTEM	1,381,574	For contract costs per Reso #84804 for single space meters, multi space meters and parking kiosks conversions from Cale to IPS.
OPW & DOT	1001537 - BUS RAPID TRANSIT 1010	1,000,000	Funds needed to pay existing businesses to sustain operations during and after the BRT construction.
OPW & DOT	1000964 - WOODMINSTER PH II ADA IMPVT	995,669	Reso 85195 litigation and settlement agreement scope. On-going project - Construction to begin Oct. 2017.
OPW & DOT	1001488 - ENHANCED PARK MAINTENANCE	235,461	The funding will be used to purchase equipment that supports citywide park maintenance efforts. Equipment includes: <ul style="list-style-type: none"> • Mini Packer truck with tipster - \$120,000 • Crew cab truck with dump bed - \$60,000 • Bobcat (skid steer) loader for green waste management - \$55,000
OPW & DOT	1000834 - MUSEUM MINOR CIP	106,667	Funding is allocated to the Oakland Museum for minor projects per the City's lease agreement. The carryforward is being used to cover the Museum's pending projects.
OPW & DOT	1001565 - ON CALL ADA CIP	106,200	ADA funding for staff support/assistance on ADA projects.
OPW & DOT	1001002 - CALDECOTT FROG PARK	85,800	ADA funding for play area safety surface. On-going project spearheaded by community.
OPW & DOT	1000994 - LION TMSCAL POOL ADA UPGRDS	70,925	For repair work to the Lion Temascal Pool to make it ADA compliant.
OPW & DOT	1000975 - ADA TRNSITION PLAN SVY FY14-15	53,487	To extend contract for mandated as-needed sign language interpretation services; no appropriation for these services provided in FY 17-19 budget.
OPW & DOT	1000702 - ASTRO PARK TOT LOT IMPROV	8,032	ADA funds for safety surface scope - project construction funding for final payment and balance project funding before close out.
OPW & DOT	1001030 - PAYGO D2 MADISN SQ PORTA POTTY	5,232	The Pay go funds were previously used to fund maintenance equipment used to help remove waste from the geese population at Lake Merritt. In the past few years the funding has been used to pay for portable toilets at Madison Park since there are no permanent restrooms there.
OPW & DOT	1003319 - BELLEVUE AVE PATHWAYS	3,573	On-going project in construction. CF to balance project costs.

DEPARTMENT	PROJECT	Authorized Carryforward	JUSTIFICATION
OPW & DOT	1001594 - ADA AUX AIDES- SERVC PROJECT	1,011	Funds used for fulfilling requests for reasonable accommodations and conducting ADA complaint remediation activities; federally mandated.
OPW & DOT	1001669 - ADA REASONABLE ACCOMODATIONS	325	Funds used for fulfilling requests for reasonable accommodations and conducting ADA complaint remediation activities; federally mandated.
OPW & DOT TOTAL		4,053,957	
HUMAN SERVICES	1000327 - FY1617 HEAD START GPF SUBSIDY	152,000	To absorb FY16/17 personnel expenditures related to transition of Eastmont Head Start site closure that were erroneously charged to other funding source.
HUMAN SERVICES	1001097 - RETAINED RENTAL REV EOSC	234,965	Authorized by Resolution# 72914 which allows for retention of rental revenues for senior activities
HUMAN SERVICES	1003804 - OAKLAND PROMISE	150,000	Obligated for Oakland Promise program
HUMAN SERVICES	1001119 - HOMELESS PILOT PROGRAM	118,703	Funding for FY17/18 for a pilot sanctioned encampment project
HUMAN SERVICES	1000558 - FY1617 OUTRCH SEXEXPLTD MINRS	100,000	Funds needed to provide training to City staff in direct contact with youth in awareness of and response to Commercially Sexually Exploited Minors.
HUMAN SERVICES	1000564 - HSD-CEASEFIRE 1010	76,239	To support case management for participants referred through the City's Ceasefire efforts to reduce violent crimes.
HUMAN SERVICES	1001133 - OABTWS GPF MATCH FY1516	62,631	To secure funding for a robust winter shelter response, considering increase in unsheltered homeless individuals.
HUMAN SERVICES	1001317 - SVCS SXLY EXPL CHILDREN	55,000	To fund contract in place which provides transitional housing for exploited youth with case management services
HUMAN SERVICES	1001464 - CTY-CNTY NEIGHB INIT	44,418	Authorized by Resolution No. 86861 to fund contracts that support a public health and safety initiative focused on impoverished neighborhoods.
HUMAN SERVICES	1000317 - RETAINED RENTAL REV NOSC	37,337	Authorized by Resolution# 72914 which allows for retention of rental revenues for senior activities
HUMAN SERVICES	1000324 - CHILDCARE CENTER	35,191	Funds to be used to improve Head Start Arroyo-Viejo site.
HUMAN SERVICES	1001484 - COC FIT SS THP 2015 FY1617	30,766	Match funds for a HUD CoC grant which is on a different grant year cycle through the end of March 2018.
HUMAN SERVICES	1000318 - RETAINED RENTAL REV WOSC	10,907	Authorized by Resolution# 72914 which allows for retention of rental revenues for senior activities
HUMAN SERVICES	1001116 - HESG 2014 HMOP FY1415	2,618	Allocated for Hope Housing lease payments and several consultant contracts end-dated 06/30/19 and after. Residual funds will be reallocated to Thanksgiving dinner, which does not have a designated funding source.
HUMAN SERVICES	1000520 - HUNGR PRGM MAYOR FY1516	2,262	Fund shortfall in Brown Bag/Hunger program's budget to prevent reduction of brown bag distributions.
HUMAN SERVICES	1000434 - HMLESS PTH HIGH PRT	(9,571)	Required for project clean-up
HUMAN SERVICES	1000316 - RETAINED RENTAL REV DOSC	(19,688)	Authorized by Resolution# 72914 which allows for retention of rental revenues for senior activities
HUMAN SERVICES TOTAL		1,083,777	
DIT	1000438 - IBM2 ORACLE R12UPGRADE C468132	126,000	Obligated for outstanding Oracle R12 project expenditures
DIT	1001120 - IPSS PHASE II P467920	425,998	Authorized by Resoution No 85222 to fund IPAS2 Project to develop database that enables OPD to maintaince compliance with NSA
DIT	1000440 - ORACLE R12 UPGRADE C468150	27,681	Funds needed to complete Oracle Project

DEPARTMENT	PROJECT	Authorized Carryforward	JUSTIFICATION
DIT TOTAL		579,679	
FIRE	1000746 - ACCELA PLATFORM C501910 Total	259,672	Funds obligated for Accela contract
FIRE	1000745 - WF DIST FORMATION A468515 Total	31,015	Allocated for Wildfire District formation
FIRE	1000607 - AFG WELLNESS GRT-MH G475420 Total	438	To complete project reconciliation and closure
FIRE TOTAL		291,125	
POLICE	1000790 - DEEMED APPROVED	438,897	Needed for ABAT Unit in order to update outdated database and office/field technology, replace two aging vehicles, and provide outreach and education to merchants
POLICE	1001353 - 2015 COPS HIRING PROGRAM	1,471,997	Required for COPS Grant Match
POLICE	1003260 - 2016 COPS HIRING PROGRAM	1,099,792	Required for COPS Grant Match
POLICE	1001177 - COMPLIANCE DIRECTOR CONTRACT Total	1,090,279	Needed for Police Performance Solutions and Chief Warshaw contracts/Court Orders
POLICE	1001178 - REDUCE GUN VIOLENCE Total	681,725	Funding tied to three positions in Gun Violence Reduction program which allowed 18-months for each position from hire date.
POLICE	1000787 - 176TH POLICE ACADEMY Total	677,475	Fund a number of outstanding invoices associated with this academy (range, polygraph and medical bills).
POLICE	1000762 - 2014 COPS OPERATIONS MATCH Total	625,814	Match funds for grant ending 12/31/17
POLICE	1001377 - OPD WELLNESS UNIT Total	450,000	Obligated for Michael Palmertree contract authorized by Resolution 86213
POLICE	1000752 - SHOTSPOTTER PHASES II - III Total	461,477	Fully executed contract completed in August 2017. Funds needed to pay outstanding invoices.
POLICE	1001473 - 2015 COPS OPERATIONS MATCH Total	459,122	Matched funds to support 2015 COPS O&M. Not baselined and needed for the 36 months plus retention year.
POLICE	1001225 - COMPLIANCE DIRECTOR - RACIAL Total	250,000	Needed for Dr. Eberhardt (Eberhardt Consulting) new contract (\$249,999 from September 1, 2017 - August 31, 2018).
POLICE	1000788 - 177TH POLICE ACADEMY Total	245,293	Current academy. Needed for upcoming and outstanding invoices.
POLICE	1000789 - SHOTSPOTTER Total	132,446	Fully executed contract completed in August 2017. Funds needed to pay outstanding invoices.
POLICE	1000780 - TASER PROJECT Total	94,781	Funds for OPD Tasers upgrade. Will be fully spent on necessary Tasers as soon as budget is available.
POLICE	1001414 - DOJ FINGERPRINT FEE TRUST Total	20,194	Funds used to pay DOJ fingerprint bills.
POLICE	1000764 - MISC GRANT HONOR GUARD	12,253	Tied to Misc. Grant funds
POLICE TOTAL		8,211,544	
HOUSING	1001463 - RAP SOFTWARE PROG	115,000	Rent Adjustment Program Funds appropriated with Reso #86250. Funds will be spend on software modification.
HOUSING TOTAL		115,000	
ECONOMIC & WORKFORCE DEV.	1000898 - BUSINESS ATTRAC 1010-P58520	264,975	Authorized by Resolution 86821 and used as balancing offset in FY17/18 budget
ECONOMIC & WORKFORCE DEV.	1000187 - MSJP GPF 1010-P474710	114,508	Needed for Workforce Service Provider contract with Private Industry Council (PIC) authorized by Resolution 86250
ECONOMIC & WORKFORCE DEV.	1000235 - SURP PROP 1010-P47010	64,450	Required for Asset Mgt Plan and related appraisal services
ECONOMIC & WORKFORCE DEV.	1000864 - MURALS-GREEN WALLS	256,220	Set-aside for Council anti graffiti funding
ECONOMIC & WORKFORCE DEV.	1000166 - CULTL ATS GNT FND 1010-P385310	150,105	Funding provides support to planned arts grants to non-profit and individual artists.
ECONOMIC & WORKFORCE DEV.	1003241 - GPF YU SUM 1617 1010-G505720	22,377	Needed for Workforce Service Provider contract with Youth Uprising authorized by Resolution 86250

DEPARTMENT	PROJECT	Authorized Carryforward	JUSTIFICATION
ECONOMIC & WORKFORCE DEV.	1000879 - YTH SUM JOB 16-17 1010-A501310	6,440	Needed for Youth Summer Jobs Program authorized by Resolution 86250
ECONOMIC & WORKFORCE DEV.	1000040 - PIC NCCW 16-17 1010-A501510	5,909	Needed for Workforce Service Provider contract with Private Industry Council (PIC) authorized by Resolution 86250
ECONOMIC & WORKFORCE DEV.	1003240 - GPF YEP SUM 1617 1010-G505710	1,069	Needed for Workforce Services Provider contract with Youth Employment Partnership authorized by Resoution 86250.
ECONOMIC & WORKFORCE DEV. TOTAL		886,054	
NON-DEPARTMENTAL	1000465 - EMPLOYEE RECOGNITION	12,071	Funds various Employee Appreciation activities during the year
NON-DEPARTMENTAL	1001347 - CAO CONTINGENCY	85,673	Support unforeseeable citywide/ non-departmental expenditures
NON-DEPARTMENTAL	1000462 - CITY COUNCIL CONTINGENCY	76,502	Support unforeseeable Council Contingency expenditures
NON-DEPARTMENTAL	1000507 - NATIONAL NIGHT OUT	13,056	Allocated for National Night Out promotions activities in the City of Oakland
NON-DEPARTMENTAL	1000472 - CIVIC DESIGN LAB-1TYM FND15-17	10,110	Civic Design Lab build is not completed and funding is set aside for this purpose
NON-DEPARTMENTAL	1001123 - CHORUS	1,011	Funds support the City Employee Chorus annual Holiday Concert
NON-DEPARTMENTAL	1000470 - GRAFFITI EVIDENCE AND ENF PROG	83,025	Required to execute graffiti evidence and enforcement program
NON DEPARTMENTAL TOTAL		281,446	
GRAND TOTAL		18,935,979	

FY 2016-17 CITY COUNCIL DISTRICT EXPENDITURES *

EXPENDITURES *	ADMIN	DISTRICT 1	DISTRICT 2	DISTRICT 3	DISTRICT 4	DISTRICT 5	DISTRICT 6	DISTRICT 7	AT-LARGE	TOTAL
COUNCIL MEMBER										
SALARY		81,609.93	88,666.92	82,741.50	88,666.92	82,741.50	88,519.76	82,741.50	82,879.07	678,567.10
FRINGE & BENEFITS		66,302.90	72,654.02	68,239.77	72,654.02	68,239.77	72,547.17	66,782.61	66,882.58	554,302.84
TOTAL		147,912.83	161,320.94	150,981.27	161,320.94	150,981.27	161,066.93	149,524.11	149,761.65	1,232,869.94
COUNCIL STAFF										
SALARY	132,109.87	143,239.03	174,636.04	179,717.68	162,518.96	129,692.12	102,575.92	186,325.01	177,443.37	1,388,258.00
FRINGE & BENEFITS	143,918.91	158,974.13	186,217.95	200,191.40	180,781.53	137,383.35	94,841.90	207,610.53	171,288.75	1,481,208.45
TOTAL	276,028.78	302,213.16	360,853.99	379,909.08	343,300.49	267,075.47	197,417.82	393,935.54	348,732.12	2,869,466.45
TOTAL PERSONNEL	276,028.78	450,125.99	522,174.93	530,890.35	504,621.43	418,056.74	358,484.75	543,459.65	498,493.77	4,102,336.39
TOTAL O&M	429,099.17	7,263.64	12,776.50	8,077.20	15,867.45	8,000.45	13,372.14	12,362.98	9,375.85	516,195.38
TOTAL EXPENDITURES	705,127.95	457,389.63	534,951.43	538,967.55	520,488.88	426,057.19	371,856.89	555,822.63	507,869.62	4,618,531.77
TOTAL BUDGET	805,393.67	500,158.96	500,129.30	499,010.48	502,147.54	500,261.32	475,848.84	500,121.00	500,124.92	4,783,196.03
(OVER) / UNDER	100,265.72	42,769.33	(34,822.13)	(39,957.07)	(18,341.34)	74,204.13	103,991.95	(55,701.63)	(7,744.70)	164,664.26

* Budget and Expenditure numbers exclude year-end project carryforwards.