
Attachment A: FY 2022-23 Q4 Detailed Report

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Summary of FY 2022-23 Q4 GPF Revenues & Expenditures

FY 2022-23 GPF revenues came in below expenditures by \$54.01million at year-end. Several of the City revenues came in below budget, led by Real Estate Transfer Tax which came in at \$78.05 million, or \$34.15 million under the Adjusted Budget of \$112.20 million. The revenue in the FY 2022-23 Adjusted Budget also assumed the use of fund balance in the amount of \$77.77 million to balance budgeted expenditures, plus \$43.02 million to support FY 2021-22 Carryforwards, and a \$68.00 million interfund transfer out of the ARPA Fund (2072) to support expenditures. The adjustment was made, instead, with an expenditure transfer of \$68.00 million out of the GPF and into the ARPA Fund (2072). **Table 1** below provides a summary of the FY 2022-23 Q4 GPF Revenues and Expenditures Budget to Year-End Actuals.

Table 1: Summary of FY 2022-23 Q4 GPF Revenues & Expenditures Budget to Estimated Year-End Actuals (\$ in millions)

| | FY 2022-23 Adopted Budget | FY 2022-23 Adjusted Budget | FY 2022-23 Year-End Actuals | Year-End \$ Over / Under Net Adjusted Budget | Year-End % Over / Under Net Adjusted Budget |
|--|---------------------------|----------------------------|-----------------------------|--|---|
| FY2022-23 Revenues | 872.07 | 919.59 | 728.43 | (191.16) | (20.8)% |
| FY 2022-23 Expenditures | 872.07 | 919.59 | 782.44 | (137.15) | (14.9)% |
| Operating (Shortfall) / Surplus | — | — | (54.01) | (54.01) | (5.9)% |

I. GENERAL PURPOSE FUND Q4 REVENUES

This section of the report provides an assessment of the City's revenue actual performance of FY 2022-23 as compared to the FY 2022-23 Adjusted Budget. The Adjusted Budget of \$919.59 million assumes \$77.77 million in use of fund balance, in addition to \$43.02 million to support prior year carryforwards, and an interfund transfer from the ARPA Fund (2072) of \$68.00 million which will instead be accounted for with expenditure adjustments between the GPF and the ARPA fund. Net of the use of fund balance and ARPA funding assumed in the Adjusted Budget, the GPF revenues came in at \$728.43 million which is \$2.38 million under the estimated amount of \$730.80 million. Otherwise, the \$728.43 million in actual GPF revenues is \$191.17 million lower compared to the Adjusted Budget of \$919.59 million.

Q4 REVENUE HIGHLIGHTS

Property Tax: The largest revenue source for the City came in at \$281.28 million, which is 5.9% or \$15.79 million, over the Adjusted Budget of \$265.49 million. The increase of \$15.79 million is driven by the overall increase in taxable values of approximately 8.2% and therefore the increase in the amount of Property Tax assessments. The overall increase in taxable value of 8.2% is made-up of prior year transfers of ownership (4.04%) that reflected on the FY 2022-

23 Property Tax rolls, Prop 13 growth (2%), newly developed and occupied commercial property (1.06%), newly developed and occupied residential property (0.64%) and other increases (0.46%).

Business License Tax: The second largest revenue source came in at \$115.38 million, which is 3.1% or \$3.50 million over the FY 2022-23 Adjusted Budget of \$111.88 million. The increase in Business License Tax category is a result of the passage of Measure T in the November 2022 General Election. Measure T changed the business tax rate structure into a progressive, tiered rate system and became effective in the second half of this fiscal year. The projected revenue attributable to Measure T was an increase of approximately \$20.90 million in FY 2022-23. The current year Business Tax revenue, inclusive of the additional revenue from Measure T, came in \$6.81 million short of the \$20.90 million expected from the new Business Tax tiered based structure when compared to the FY 2021-22 year-end total of \$101.29 million.

The most significant factor that contributed to the lower collection of Business Tax in FY 2022-23 was in the reduction of Business Tax rates across all cannabis activities, with the most notable reduction from 8% to 5% for the retail sale of cannabis, which caused the collection of cannabis tax to come in \$5.50 million lower when compared to FY 2021-22. The cannabis industry was deemed essential during the Covid years and enjoyed a significant boost in sale, especially in the calendar year 2020, which was the basis used for the imposition of the cannabis Business Tax in FY 2021-22. As a whole, Oakland's cannabis industry reported an increase of \$98.25 million, or 56.68%, in gross receipts generated in calendar year of 2020 when compared to the pre-Covid calendar year of 2019. Although the industry continued to experience strong activities in 2021, the reported gross receipts dropped by \$26.67 million, or 9.82%, when compared to 2020. Other factors contributed to the lower collection of cannabis business tax in FY 2022-23 include an influx of cannabis businesses for the same pool of customers, a series of burglaries targeting cannabis businesses and multiple large businesses either having gone out of business or experiencing financial difficulty in making payments. This shortage in the cannabis industry was partially offset by the higher Business Tax amounts collected from the utility companies and property rental industries, which were also not affected by Measure T and combined to come in \$4.34 million higher in FY 2022-23 compared to FY 2021-22. After accounting for the non-Measure T industries, the net shortfall that can be attributed to industries that fall under Measure T is approximately \$5.85 million.

Significant factors contributing to the Business Tax shortfall include recent economic conditions, such as the increase commercial vacancy rates, the rise in borrowing interest rate, the decline in personal savings and taxable sales, as well as higher crime rates to local businesses, which are putting downward pressure on Business Tax revenues. New businesses formation in the City have been declining, with 3,451 new Business License applications received between January and September of 2023, compared to 4,632 during the same time-period in the previous year, resulting in a 25% year-over-year decrease for those periods.

Real Estate Transfer Tax (RETT): The third largest revenue source for the City ended the year with the biggest decrease compared to the FY 2022-23 Adjusted Budget, coming in at \$78.05 million which is 30.4% or \$34.15 million under the Adjusted Budget of \$112.20 million. The significant reduction is attributable to rising interest rates that impact the affordability factor and consequently the number of property sales subject to RETT. Since March 2022, the Federal

Reserve has raised interest rates 11 times by a combined total of 5.25% basis points. As a result of the corresponding increase in mortgage rates, the number of properties sold in FY 2022-23 dropped by 37.7%, or 2,225 less properties compared to the number of properties sold in the same period in FY 2021-22. The reduction in properties sold is amplified when comparing the number of higher value properties that sold between \$5 million and \$50 million in value during the fiscal year, which fell 47.6% from 65 in FY2021-22 to 34 in FY2022-23. **Table 2** below compares the RETT Year-Over-Year Growth rate between FY 2021-22 and FY 2022-23, demonstrating a comparable year-over-year drop in both the amounts of gross sales generated, which dropped 39.4%, and volume which dropped 37.7% compared to FY 2021-22.

Table 2: RETT Growth Rate (\$ in millions)

| Sale Price | FY 2021-22 | | FY 2022-23 | | Year-Over-Year Variance Thru Q3 | |
|----------------------------|--------------------|--------------|-------------------|--------------|---------------------------------|----------------|
| | Gross Sales | Volume | Gross Sales | Volume | Gross Sales | Volume |
| \$300,000 or below | \$65.00 | 398 | \$37.82 | 229 | (41.8)% | (42.5)% |
| \$300,001 to \$2 Million | \$4,719.02 | 5,011 | \$2,876.83 | 3,168 | (39.0)% | (36.8)% |
| \$2 million to \$5 Million | \$1,156.53 | 428 | \$674.24 | 245 | (41.7)% | (42.8)% |
| \$5 - 10 Million | \$260.91 | 39 | \$139.57 | 20 | (46.5)% | (48.7)% |
| \$10 - 50 Million | \$531.19 | 26 | \$293.32 | 14 | (44.8)% | (46.2)% |
| \$50.01 - 100 Million | \$194.16 | 3 | \$212.65 | 3 | 9.5 % | — % |
| Over \$100 Million | \$327.50 | 1 | \$163.29 | 1 | (50.1)% | — % |
| Total | \$ 7,254.31 | 5,906 | \$4,397.71 | 3,680 | (39.4)% | (37.7)% |

Sales Tax: The fourth largest revenue source for the City came in at \$66.83 million, which is 6.8% or \$4.23 million over the Adjusted budget of \$62.60 million for FY 2022-23. Based on the data provided by the City's Sales Tax consultant (HDL), the City experienced a net gain of 3.2% in actual "point of sale" receipts change in FY 2022-23 when compared against the prior fiscal year. The gain was mostly driven by a 17.3% year-over-year increase in gains from automobile sales compared to FY 2021-22, a 9.6% increase in sales for restaurants and hotels, an 8.0% increase in sale of building and construction materials, and high gas prices driving a 2.7% Sales Tax increase in fuel and service stations. As a result, Sales Tax ended the year \$4.23 million or 6.7% above the Adjusted Budget of \$62.60 million. **Table 3** below provides a breakdown of Sales Tax by category.

Table 3: Sales Tax Comparison of Major Industry Groups FY2021-22 and FY 2022-23 (\$ in millions)

| Category | FY 2021-22 | FY 2022-23 | Inc/Dec |
|--------------------------------|----------------|----------------|-------------|
| State/County Pools & Transfers | \$ 12.19 | \$ 11.56 | (5.1)% |
| Restaurants & Hotels | \$ 10.18 | \$ 11.16 | 9.6% |
| Autos & Transportation | \$ 9.05 | \$ 10.62 | 17.3% |
| Fuel & Service Stations | \$ 7.90 | \$ 8.11 | 2.7% |
| Building & Construction | \$ 5.85 | \$ 6.32 | 8.0% |
| Business & Industry | \$ 6.04 | \$ 5.99 | (0.9)% |
| Food & Drugs | \$ 5.97 | \$ 5.66 | (5.2)% |
| General Consumer Goods | \$ 5.75 | \$ 5.51 | (4.1)% |
| Average | \$ 7.87 | \$ 8.12 | 3.2% |

Service Charges: The fifth largest revenue source for the City came in at \$54.18 million, which is 3.1% or \$1.71 million under the Adjusted Budget of \$55.89 million. Service charges are primarily parking meter revenue, franchise fees, and other fees, which include fire inspection.

Overall: Actual GPF revenues came in \$2.38 million below the estimated amount of \$730.80 million driven by Real Estate Transfer Tax which came in at \$78.05 million, or \$34.15 million under the FY 2022-23 Adjusted Budget of \$112.20 million. The FY 2022-23 GPF Adjusted Budget of \$919.59 million also assumes one-time revenue sources with the use of fund balance in the amount of \$77.77 million to balance budgeted expenditures, plus \$43.02 million to support Carryforwards, in addition to a \$68.00 million interfund transfer out of the ARPA Fund (2072) to support expenditures. **Table 4** below summarizes the FY2022-23 GPF revenues by category.

Table 4: FY2022-23 Q4 Adopted Budget to Actuals and Year End Estimate (\$ in millions)

| Revenue Category | FY 2022-23 Adopted Budget | FY 2022-23 Adjusted Budget | FY 2022-23 Year-End Actuals | Year-End \$ Over / (Under) Adjusted Budget | Year-End % Over / (Under) Adjusted Budget |
|--|---------------------------|----------------------------|-----------------------------|--|---|
| Property Tax | 265.49 | 265.49 | 281.28 | 15.79 | 5.9 % |
| Real Estate Transfer Tax | 112.20 | 112.20 | 78.05 | (34.15) | (30.4)% |
| Business License Tax | 111.88 | 111.88 | 115.38 | 3.50 | 3.1 % |
| Sales Tax | 62.60 | 62.60 | 66.83 | 4.23 | 6.8 % |
| Service Charges | 55.55 | 55.89 | 54.18 | (1.71) | (3.1)% |
| Utility Consumption Tax | 54.40 | 54.40 | 64.51 | 10.11 | 18.6 % |
| Transient Occupancy Tax | 23.99 | 23.99 | 20.20 | (3.79) | (15.8)% |
| Fines & Penalties | 19.00 | 19.00 | 18.85 | (0.15) | (0.8)% |
| Parking Tax | 12.39 | 12.39 | 12.01 | (0.38) | (3.1)% |
| Licenses & Permits | 6.08 | 6.08 | 1.04 | (5.04) | (83.0)% |
| Miscellaneous Revenue | 0.80 | 2.92 | 5.79 | 2.87 | 98.2 % |
| Interfund Transfers | 2.91 | 2.91 | 2.91 | — | — % |
| Grants & Subsidies | — | 0.57 | 2.42 | 1.85 | N / A |
| Interest Income | 0.48 | 0.48 | 4.99 | 4.51 | 931.8 % |
| Subtotal | 727.77 | 730.81 | 728.43 | (2.38) | (0.3)% |
| Transfers from Fund Balance | 76.30 | 77.77 | — | (77.77) | (100.0)% |
| Interfund Transfer from ARPA Fund (2072) | 68.00 | 68.00 | — | (68.00) | (100.0)% |
| Project Offsets & Carryforwards | — | 43.02 | — | (43.02) | (100.0)% |
| Total Revenue | 872.07 | 919.59 | 728.43 | (191.17) | (20.8)% |

The effects of persistent high inflation, high gas prices, high interest rates, and decreased consumer confidence continue to affect City revenues. The rise in interest rates will continue to negatively affect Real Estate Transfer Taxes by reducing demand and price of properties on the market. Elevated interest rates also increase the cost of financing a car for prospective buyers and consequently affect the sales of automobiles. Inversely, higher consumer prices cause an increase to Sales Tax per transaction, higher property valuations result in higher Property Taxes, higher cost of utilities result in higher Utility Consumption Tax collected, and higher interest

income on City's investments help to partially offset some of the underperforming categories. For these reasons, the Administration will continue closely monitor economic conditions and the performance of all City funds.

II. GENERAL PURPOSE FUND Q4 EXPENDITURES

GENERAL PURPOSE FUND EXPENDITURE HIGHLIGHTS

Unaudited GPF expenditures ended the year at \$782.44 million, or \$137.15 million under the FY 2022-23 Adjusted Budget of \$919.59 million. After accounting for \$51.36 million of year-end savings that will be carried forward on to FY 2023-24, the FY 2022-23 savings are reduced to \$85.79 million or 9.3% of the FY 2022-23 Adjusted Budget. The majority of the savings are attributable to a transfer in the amount of \$68.00 million of expenditures out of the GPF into the ARPA Fund (2072). Otherwise, GPF expenditures would have ended the year at \$850.44 million, or \$69.15 million lower, compared to the Adjusted Budget of \$919.59 million. The Adjusted Budget also further required a use of fund balance in the amount of \$77.77 million to balance the expenditures as budgeted. This follows a trend in recent years, during which one-time funding was needed in the balancing of the FY 2019-20, FY 2020-21, FY 2021-22, and FY 2022-23 expenditures in the budget by programming CARES dollars (\$36.99 million), ARPA dollars (\$188 million), and use of VSSF (\$14.65 million) for a total of \$239.64 million, which would equal 26% of FY 2022-23 GPF budgeted expenditures.

On March 15th, a partial hiring freeze was implemented for GPF positions to aid in saving current resources in FY 2022-23 for FY 2023-24. The budgeted personnel expenditures also assumed a vacancy factor of 10.25%. This is a savings that is taken up-front in the budget process and is based on the expectation that not all positions will be filled 100% of the time during the course of a fiscal year. The vacancy factor budgeted a savings of \$16.4 million in the GPF for FY 2022-23.

Table 5 reflects the GPF expenditure budget and year-end totals to include transfers of eligible expenditures to the ARPA fund. Factoring in the FY 2022-23 ARPA funding relieves the GPF of year-end expenditures by \$68.00 million. With this reduction, GPF expenditures come in at \$782.44 million, which is \$137.15 million under the Adjusted Budget of \$919.59 million. After accounting for \$51.36 million of savings that will be carried forward to FY 2023-24, the savings are reduced to \$85.79 million or 9.3% under the Adjusted Budget of \$919.59 million.

Table 5: Summary of FY 2022-23 Q4 GPF Expenditures Budget to Actuals (\$ in millions)

| | FY 2022-23 Adopted Budget | FY 2022-23 Adjusted Budget | FY 2022-23 Year-End Actuals | FY 2022-23 Year-End (Over) / Under Adjusted Budget | FY 2022-23 to FY2023- 24 Carryforwards | Year-End \$ (Over) / Under Adjusted Budget | Year-End % (Over) / Under Adjusted Budget |
|----------------------------|---------------------------------|----------------------------------|-----------------------------------|---|---|--|---|
| FY 2022-23 Expenditures | 872.0 | 919.5 | 782.44 | 137.15 | 51.36 | 85.79 | 9.3 % |

Department Level Spending Trends

Table 6 below reflects department level spending and year-end GPF expenditures, adjusted to reflect the impact of the \$68.00 million in expenditures transferred out to the ARPA Fund. As a result, City-wide GPF departmental expenditure came in below the Adjusted Budget by \$85.77 million. Per the City's Consolidated Fiscal Policy, Departments projected to overspend in the General Purpose Fund by more than one percent (1%), shall bring an informational report to the City Council within 60 days following acceptance of the Revenue & Expenditure report by the City Council. The report shall list the actions the Administration is taking to bring the expenditures into alignment with the budget.

Table 6: Summary of FY 2022-23 GPF Projected Expenditure Variance (\$ in millions)

| Department | FY 2022-23 Adopted Budget | FY 2022-23 Adjusted Budget | FY 2022-23 Year-End Actuals | FY 2022-23 to FY2023-24 Carryforwards | Year-End \$ (Over) / Under Adjusted Budget | Year-End % (Over) / Under Adjusted Budget |
|---|---------------------------|----------------------------|-----------------------------|---------------------------------------|--|---|
| Capital Improvement Projects | 3.44 | 4.64 | 2.84 | 1.69 | 0.11 | 2.4 % |
| City Administrator | 9.90 | 10.24 | 8.59 | 0.91 | 0.74 | 7.2 % |
| City Attorney | 21.04 | 22.45 | 19.38 | 1.65 | 1.43 | 6.4 % |
| City Auditor | 3.12 | 3.12 | 2.14 | 0.29 | 0.68 | 21.9 % |
| City Clerk | 10.37 | 11.52 | 8.15 | 0.00 | 3.36 | 29.2 % |
| City Council | 7.32 | 7.42 | 6.51 | 0.39 | 0.51 | 6.9 % |
| Department of Transportation | 22.69 | 24.82 | 21.63 | 2.08 | 1.11 | 4.5 % |
| Department of Violence Prevention | 13.57 | 18.42 | 15.31 | 2.29 | 0.82 | 4.5 % |
| Department of Workplace and Employment Standard | 5.96 | 6.32 | 3.79 | 1.36 | 1.18 | 18.6 % |
| Economic and Workforce Development Department | 16.46 | 21.97 | 14.81 | 5.83 | 1.33 | 6.0 % |
| Finance Department | 28.92 | 30.18 | 22.96 | 3.00 | 4.21 | 13.9 % |
| Fire Department | 179.82 | 186.03 | 178.17 | 12.38 | (4.52) | (2.4)% |
| Housing and Community Development Department | 2.18 | 2.68 | 2.08 | 2.67 | (2.08) | (77.7)% |

| Department | FY 2022-23 Adopted Budget | FY 2022-23 Adjusted Budget | FY 2022-23 Year-End Actuals | FY 2022-23 to FY2023-24 Carryforwards | Year-End \$ (Over) / Under Adjusted Budget | Year-End % (Over) / Under Adjusted Budget |
|---|---------------------------|----------------------------|-----------------------------|---------------------------------------|--|---|
| Human Resources Management Department | 8.72 | 8.60 | 8.69 | 0.11 | (0.20) | (2.3)% |
| Human Services | 51.54 | 51.76 | 44.20 | (0.44) | 8.00 | 15.5 % |
| Information Technology Department | 19.40 | 19.97 | 6.34 | 1.65 | 1.98 | 9.9 % |
| Mayor | 4.54 | 4.37 | 3.67 | 0.06 | 0.64 | 14.7 % |
| Non-Departmental and Port | 77.13 | 88.45 | 72.63 | 6.26 | 9.55 | 10.8 % |
| Oakland Animal Services | 6.16 | 6.27 | 5.20 | 0.11 | 0.97 | 15.5 % |
| Oakland Parks and Recreation Department | 21.98 | 22.45 | 20.21 | 0.93 | 1.31 | 5.8 % |
| Oakland Public Library Department | 14.44 | 14.44 | 13.53 | 0.00 | 0.91 | 6.3 % |
| Oakland Public Works Department | 2.26 | 5.35 | 4.63 | 0.60 | 0.13 | 2.3 % |
| Police Commission | 8.19 | 8.20 | 4.88 | 0.57 | 2.74 | 33.5 % |
| Police Department | 329.67 | 336.34 | 279.75 | 6.68 | 49.92 | 14.8 % |
| Public Ethics Commission | 1.81 | 1.96 | 1.27 | 0.10 | 0.59 | 30.2 % |
| Race and Equity | 1.46 | 1.62 | 0.98 | 0.19 | 0.45 | 27.7 % |
| Subtotal | 872.09 | 919.59 | 782.44 | 51.36 | 85.77 | 9.3 % |
| OPD Portion Transferred to ARPA Fund | — | — | 68.00 | — | (68.00) | N / A |
| Total | 872.07 | 919.59 | 850.44 | 51.36 | 69.15 | 7.5 % |

The following section details Q4 GPF savings or overspending by Department, as compared to the FY 2022-23 Adjusted Budget.

Capital Improvement Program (CIP)

The Capital Improvement Program has savings of \$0.11 million, or 2.4% of their \$4.64 million budget.

City Administrator (CAO)

The City Administrator's Office has savings of \$0.74 million, or 7% of their \$10.24 million budget, due to vacancies. In the General Purpose Fund, CAO has a vacancy rate of 22%, with nine vacant positions.

City Attorney (OCA)

The City Attorney has savings of \$1.43 million, or 6% of their \$22.45 million budget, due to vacancies. In the General Purpose Fund, OCA has a vacancy rate of 19%, with 12 vacant positions.

City Auditor

The City Auditor has savings of \$0.68 million, or 22% of their \$3.12 million budget, due to vacancies. In the General Purpose Fund, City Auditor has a vacancy rate of 27%, with 3 vacant positions. Furthermore, there is a \$350,000 savings in O&M.

City Clerk

The Office of the City Clerk has savings of \$3.36 million, or 29% of their \$11.52 million budget, due to vacancies. In the General Purpose Fund, City Clerk has a vacancy rate of 27%, with 4 vacant positions.

City Council

The City Council has savings of \$0.51 million, or 7% of their budget, due to vacancies. In the General Purpose Fund, City Council has a vacancy rate of 3%, with 1 vacant position.

Department of Transportation (DOT)

The Department of Transportation has savings of \$1.11 million, or 4% of their \$24.82 million budget due to vacancies. In the General Purpose Fund, DOT has a vacancy rate of 41%, with 45 vacant positions.

Department of Violence Prevention (DVP)

The Department of Violence Prevention has savings of \$0.82 million or 4% of their \$18.42 million budget, due to vacancies. In the General Purpose Fund, DVP has a vacancy rate of 41%, with 7 vacant positions.

Department of Workplace & Employment Standards (DWES)

The Department of Workplace & Employment Standards has savings of \$1.18 million, or 19% of their \$6.32 million budget, due to vacancies. In the General Purpose Fund, DWES has a vacancy rate of 32%, with 6 vacant positions.

Economic & Workforce Development (EWD)

Economic & Workforce Development has savings of \$1.33 million, or 6% of their \$21.97 million budget, due to vacancies. In the General Purpose Fund, EWD has a vacancy rate of 34%, with 11 vacant positions.

Finance Department

The Finance Department has savings of \$4.21 million, or 14% of their \$30.18 million budget, due to vacancies. In the General Purpose Fund, Finance has a vacancy rate of 16%, with 19 vacant positions.

Fire Department

The Oakland Fire Department has overspending of \$4.52 million, or 2% of their \$186.03 million budget. In the General Purpose Fund, Fire has a vacancy rate of 21%, with 132 vacant positions which results in savings in the amount of \$13.35 million. However, these estimated savings from the vacancies are offset by \$18.77 million in over-time overspending resulting in a net personnel year-end projected overspend in the amount of \$5.42 million.

Housing & Community Development (HCD)

Housing & Community Development has overspending of \$2.08 million, or 78% of their \$2.68 million budget. HCD spent \$1.92 million of the General Purpose Fund in emergency funding related to Coliseum Connections and winter storms, which the department is seeking reimbursement from the Federal Emergency Management Agency (FEMA).

Human Resources Management (HRM)

Human Resources Management has an overage of \$0.20 million, or 2% of their \$8.60 million budget, due to overspending in personnel. In the General Purpose Fund, HRM has a vacancy rate of 17%, with 7 vacant positions.

Human Services Department (HSD)

Human Services Department has a savings of \$8.00 million, or 15% of their \$51.76 million budget, due to vacancies. In the General Purpose Fund, HSD has a vacancy rate of 30%, with 20 vacant positions. Furthermore, there is a projected \$1.9 million in savings in O&M in the General Purpose Fund for HSD primarily due to funding for homeless prevention/services costs that have only been partially spent this fiscal year.

Information Technology (ITD)

The Information Technology Department has savings of \$1.98 million, or 10% of their \$19.97 million budget, due to vacancies. In the General Purpose Fund, ITD has a vacancy rate of 17%, with 9 vacant positions.

Mayor's Office

The Mayor's Office has savings of \$0.64 million, or 15% of their \$4.37 million budget, due to vacancies. In the General Purpose Fund, Mayor's Office has a vacancy rate of 9%, with 1 vacant position.

Non-Departmental

Non-Departmental has savings of \$9.55 million, or 11% of the \$88.45 million budget, due to savings authorized by Resolution 89377 C.M.S. to cover the increased cost of MOU labor agreements. The actual cost is projected to be lower than budgeted due to the current number of citywide vacancies. These savings are partially offset by under-recovery in central service overhead. Furthermore, there is a \$3.6 million in savings in O&M in the General Purpose Fund for Non-Departmental primarily due to funding for long-term liability and insurance claim costs that have been unspent this fiscal year.

Oakland Animal Services

The Department of Animal Services has savings of \$0.97 million, or 16% of their \$6.27 million budget, due to vacancies. In the General Purpose Fund, Animal Services has a vacancy rate of 32%, with 11 vacant positions. Furthermore, there is a \$310,000 in savings in O&M.

Oakland Parks, Recreation and Youth Development (OPRYD)

Oakland Parks, Recreation and Youth Development has savings of \$1.31 million, or 6% of their \$22.45 million budget, due to vacancies. In the General Purpose Fund, OPRYD has a vacancy rate of 12%, with 29 vacant positions.

Oakland Public Library (OPL)

Oakland Public Library has savings of \$0.91 million, or 6% of their \$14.44 million budget, due to vacancies. In the General Purpose Fund, OPL has a vacancy rate of 20%, with 12 vacant positions. Furthermore, there is a \$190,000 savings in O&M.

Oakland Public Works (OPW)

Oakland Public Works has savings of \$0.13 million, or 2% of their \$5.35 million budget, due to vacancies. In the General Purpose Fund, OPL has a vacancy rate of 33%, with 1 vacant position.

Police Commission

The Police Commission has savings of \$2.74 million, or 33% of their \$8.20 million budget, due to vacancies. In the General Purpose Fund, Police Commission has a vacancy rate of 50%, with 15 vacant positions. Furthermore, there is a \$780,000 savings in O&M.

Police Department

The Police Department has savings of \$49.92 million, or 15% of their \$336.34 million budget. The savings is primarily due to \$68.00 million in OPD expenditures being transferred to the ARPA fund. Without this transfer, OPD would have overspent by \$11.40 million, or 3.4% of their budget. The overspending in overtime derives from OPD implementing a 30-day crime plan to reduce violent crime in the city of Oakland in Q1. This plan required overtime by sworn personnel. In Q2, the Department implemented and extended plans for a Holiday Safety Strategy, which required more officers to be present on city streets, business districts, and tourist areas. In Q3, the OPD's objective was to reduce violent crime. This plan required overtime by sworn personnel and increased spending in the Homicide Section, District Areas 1 and 3, and the Violent Crime Operation Center (VCOC). As a result of this crime plan, OPD recovered more than 100 firearms and made 140 arrests of violent individuals. The objective to reduce violent crime carried into Q4, which required overtime by sworn personnel and increased spending in the Special Operations Division, Areas 1 and 3, the Training Division, the Violent Crime Operation Center (VCOC), and the Homicide Section. For additional details please refer to the Public Safety Cost Analysis section. In the General Purpose Fund, Police has a vacancy rate of 15%, with 159 vacant positions.

Public Ethics Commission (PEC)

The Public Ethics Commission has savings of \$0.59 million, or 30% of their \$1.96 million budget, due to savings in personnel.

Race & Equity

The Department of Race & Equity has savings of \$0.45 million, which is 28% of their \$1.62 million budget, due to vacancies. In the General Purpose Fund, Race & Equity has a vacancy rate of 20%, with 1 vacant position.

Public Safety Costs & Analysis

Table 7 below shows the personnel expenditures, including overtime, for Public Safety in the GPF. Once all other personnel costs are accounted for, Oakland Police Department currently shows year-end personnel budget to be overspent by \$9.82 million and Oakland Fire Department currently shows year-end budget to be overspent by \$5.42 million in the General Purpose Fund. Details are provided on **Table 7** below.

Table 7: FY 2022-23 Public Safety GPF Personnel Expenditures (\$ in millions)

| Department | FY 2022-23 Adjusted Budget | FY 2022-23 Year End Actuals | Year-End \$ (Over) / Under Budget | Year-End % Over / Under Budget |
|---|----------------------------|-----------------------------|-----------------------------------|--------------------------------|
| Police Department** | | | | |
| <i>Overtime (OT)</i> | 30.90 | 51.16 | (20.26) | (65.6)% |
| <i>Reimbursable OT (Special Events, etc.)</i> | | (3.53) | 3.53 | |
| <i>All Other Personnel (non-OT)</i> | 252.38 | 216.02 | 26.56 | 10.5 % |
| OPD Total Personnel | 283.28 | 263.66 | 9.82 | 3.5 % |
| Fire Department | | | | |
| <i>Overtime (OT)</i> | 11.19 | 29.96 | (18.77) | (167.8)% |
| <i>All Other Personnel (non-OT)</i> | 143.28 | 129.85 | 13.35 | 9.3 % |
| OFD Total Personnel | 154.47 | 159.80 | (5.42) | (3.5)% |

As shown on **Table 7** above, OPD was budgeted \$30.90 million for overtime exceeded the budgeted amount by \$20.26 million for a year-end total of \$51.16 million. In the table below, are the top six organizations in OPD where overspending has occurred most outlined in **Table 8**.

Table 8: FY 2022-23 OPD Top 6 Organizations in Overtime Expenditures (\$ in millions)

| Top 5 Organizations in OPD for Overtime | FY 2022-23 Adjusted Budget | FY 2022-23 Year-End Actuals | Year-End \$ (Over) / Under Budget | Year-End % (Over) / Under Budget |
|---|----------------------------|-----------------------------|-----------------------------------|----------------------------------|
| Special Operations | 5.29 | 10.13 | (4.84) | (91)% |
| District Area 1 | 2.51 | 9.01 | (6.50) | (259)% |
| District Area 3 | 2.45 | 4.35 | (1.90) | (78)% |
| Training Division | 0.05 | 2.96 | (2.91) | (5820)% |
| Violent Crime Operations Center | 0.05 | 2.16 | (2.11) | (4220)% |
| Homicide | 0.46 | 2.25 | (1.79) | (389)% |
| Grand Total | 10.81 | 30.86 | (20.05) | (185)% |

During the fourth quarter of FY 2022-23, the Department's objective was to reduce violent crime. This plan required overtime by sworn personnel and increased spending in the Special Operations Division, Areas 1 and 3, the Training Division, the Violent Crime Operation Center (VCO), and the Homicide Section.

The Special Operations Division (SOD) is responsible for special enforcement overtime, which involves special events requiring sworn officers to assist with public safety. Although SOD spent \$10.13 million in overtime, the Department received \$4.9 million in reimbursable overtime. Thus, total overtime spending for SOD was \$5.2 million.

Patrol overtime allocation, which includes Area 1 and Area 3, is determined by the Watch Commanders and is based on crime analysis data and information obtained from weekly crime meetings. Specific locations and tasks are not predetermined; however, the goal is to reduce shootings, robberies, and other violent crimes.

Several patrol areas experienced significant overtime expenditures, which included the following:

Violence Suppression: High crime rates in certain areas led to increased spending on violence suppression, specifically in Area 1 and Area 3. This included intensified operations in the Little Saigon Area, International Boulevard, Acorn, Ghost Town, and Campbell Village, areas known for incidents of shootings and homicides.

Lake Merritt Weekend Overtime: To manage weekend activities, overtime funds were designated for additional officers to be deployed in the Lake Merritt area. However, before this allocation, overtime squads were necessary to maintain peace and order due to the influx of activity in this area, which included loud music, illegal vendors, sideshows, and occasional violent incidents.

Human Trafficking Operations: Regular overtime operations were conducted in Area 3, Beat 19, which is notorious for Human Trafficking. This overtime involved multiple squads of officers, including supervisors and commanders.

China Town and Wood Street: Increased deployment of officers was required in Area 1 due to a 47% increase in robberies, which included the China Town area. In April 2023, the Encampment Management Team closed the 1707 Wood Street Encampment. This operation required numerous officers daily over three weeks, some of whom were on overtime.

Training: Despite the Training Division's commitment to excellence, challenges persist. Instructors must spend time on remedial training, which necessitates 10-20 extra hours of personalized instruction per recruit, contributing to an increase in overtime. The current staffing situation necessitates balancing multiple academy classes, leading to additional overtime under these constraints while adhering to Peace Officer Standards and Training (POST) oversight ratios.

Homicide: The Homicide Section is currently investigating 103 homicide cases and approximately 700 unexplained deaths. The unit also follows up on cases from 2021 and 2022 while preparing for and attending court. The Homicide Section is faced with staffing challenges, which have resulted in overtime usage so that the quality of investigations is not compromised.

Lastly, the City's cybersecurity incident on February 8, 2023, impacted various Internal Affairs Division IT systems and databases, including the Vision system. The inaccessibility of the Vision system caused a backlog of Internal Affairs cases, which has continued today, and has required Sergeants and Lieutenants department wide to be assigned Division-Level Investigations (DLI). Much of the work related to these DLIs is completed on overtime.

The Oakland Fire Department was budgeted \$11.19 million for overtime and exceeded the budgeted amount by \$18.77 million for a year-end total of \$29.96 million. For all other personnel, OFD was budgeted \$143.28 million and under spent the budgeted amount by \$13.35 million for a year-end total of \$129.85 million. This results in a total over spending of \$5.42 million by the department in the General Purpose Fund. A contributing factor for the overspending as was the increased vacancy rate assumed in the FY 2022-23 Budget, which increased from 4.0% to 10.25%. This resulted in over \$8.0 million less for budgeted FTE than if the vacancy discount rate had remained at 4.0% for sworn FTE. Fire's overtime budget has also been affected by staff out due to injury, staff out due to Covid-19, staff pulled to serve as instructors in the academy, and extreme weather events which has made it difficult for Fire to maintain its minimum staffing levels. A historical analysis of Fire's budget is shown in **Table 9** below.

Table 9: Year-Over-Year Comparison of Public Safety GPF Personnel Expenditures (\$ in millions)

| Police Department | | | | | |
|-------------------------------------|-------------------|-------------------|-------------------|-------------------|------------------|
| Overtime (OT) | FY 2018-19 | FY 2019-20 | FY 2020-21 | FY 2021-22 | FY2022-23 |
| Adjusted Budget | 14.05 | 16.56 | 15.39 | 33.36 | 30.90 |
| Actuals (FY23) | 36.36 | 35.07 | 29.18 | 34.35 | 51.16 |
| (Over)/Under | (22.31) | (18.51) | (13.79) | (0.99) | (20.26) |
| All Other Personnel (non-OT) | FY 2018-19 | FY 2019-20 | FY 2020-21 | FY 2021-22 | FY2022-23 |
| Adjusted Budget | 211.35 | 232.95 | 239.29 | 245.01 | 252.38 |
| Actuals (FY23) | 212.68 | 242.01 | 244.23 | 234.29 | 225.82 |
| (Over)/Under | (1.33) | (9.06) | (4.94) | 10.71 | 26.56 |
| Total Personnel | FY 2018-19 | FY 2019-20 | FY 2020-21 | FY 2021-22 | FY2022-23 |
| Adjusted Budget | 225.40 | 249.51 | 254.68 | 278.37 | 283.28 |
| Actuals (FY23) | 249.04 | 277.08 | 273.41 | 264.27 | 273.45 |
| (Over)/Under | (23.64) | (27.57) | (18.73) | 14.09 | 9.82 |
| Fire Department | | | | | |
| Overtime (OT) | FY 2018-19 | FY 2019-20 | FY 2020-21 | FY 2021-22 | FY2022-23 |
| Adjusted Budget | 3.34 | 2.37 | 4.22 | 4.22 | 11.19 |
| Actuals (FY23) | 19.65 | 20.63 | 24.22 | 29.83 | 29.96 |
| (Over)/Under | (16.31) | (18.26) | (20.00) | (10.00) | (18.77) |
| All Other Personnel (non-OT) | FY 2018-19 | FY 2019-20 | FY 2020-21 | FY 2021-22 | FY2022-23 |
| Adjusted Budget | 128.90 | 142.70 | 144.73 | 144.73 | 143.28 |
| Actuals (FY23) | 117.84 | 123.59 | 126.99 | 119.50 | 129.93 |
| (Over)/Under | 11.06 | 19.11 | 17.74 | 12.94 | 13.35 |
| Total Personnel | FY 2018-19 | FY 2019-20 | FY 2020-21 | FY 2021-22 | FY2022-23 |
| Adjusted Budget | 132.24 | 145.07 | 148.95 | 152.27 | 154.47 |
| Actuals (FY23) | 137.49 | 144.22 | 151.21 | 149.33 | 159.89 |
| (Over)/Under | (5.25) | 0.85 | (2.26) | 2.94 | (5.42) |

Historical Police Overtime

As Table 9 above shows, Police has overspent its overtime budget on each of the prior 4 years shown. In FY 2018-19, Police's total overtime overspending amounted to being \$22.31 million over their budget, in FY 2019-20 it was \$18.51 million over budget, in FY 2020-21 police personnel overspending was \$13.79 million over budget. FY 2021-22 overspent in overtime by \$0.99 million but there was a savings of \$14.09 million in personnel costs overall since higher attrition rates led to salary savings due to vacancies. The savings were despite rising salary and benefit costs from the City's

contract-mandated COLA increase to sworn employees. In FY 2022-23, Police overspent its Personnel budget by \$9.82 million at year-end due to overspending in Overtime in the amount of \$20.26 million.

In FY 2019-20, the Police spent \$15.62 million in Special Enforcement overtime, which accounted for 37.98% of the total overtime for that year. Of this \$15.62 million, police coverage of demonstrations and protests accounted for \$2.63 million, sideshows enforcement accounted for \$1.54 million, patrol covered \$1.35 million, and Uptown walking patrol accounted for \$1.11 million. To meet the FY 2020-21 midyear reductions, the Police Department began to curtail its Special Enforcement overtime in January of 2021, which dropped to \$11.9 million for FY 2020-21. In comparison to FY 2019-20, police coverage of demonstrations and protests dropped to \$0.95 million, sideshows enforcement decreased to \$1.11 million, patrol was reduced to \$0.70 million, and the Uptown walking patrol became \$0.34 million.

A significant portion of Police's personnel policies are mandated from the Negotiated Settlement Agreement (NSA), which therefore also impacts the Police Department's overtime use. Of pertinence, two of NSA mandates on Police have particular impact on patrol overtime. The first is that a patrol sergeant may not supervise more than eight officers. The second is that Police cannot use acting sergeants in patrol. Taken together, a significant amount of overtime is generated because Police must have five regular permanent (not temporary acting) sergeants in patrol for every shift to supervise the minimum of 35 officers. The NSA requires the City to therefore expend a portion of its overtime for "backfill" and "extension of shift" overtime to meet this mandate.

The work of the Reimagining Public Safety Task Force and continued public dialogue around police spending initiated the Police Department in undergoing an overhaul of its budgeting for personnel costs, including and especially overtime use, during the FY 2021-23 Biennial Budget.

As a part of the FY 2021-23 Biennial Budget process, the Police Department provided for the first time a detailed breakdown of its overtime allocations and limited or eliminated several categories for FY 2021-22 and FY2022-23. In an effort to realign OPD service levels, there was a careful assignment of available personnel to units and sub-unit for each sworn and professional staffing positions. A new staffing plan was created which primarily focused on sworn police officers' assignments based on current service level demands in the City of Oakland.

Please refer to the Police Department's Q4 Overtime Report for additional details.

Historical Fire Overtime

Overspending in overtime continues to be an issue for Fire. As Table 9 above shows, Fire's overtime went over its budgeted amount by \$16.31 million in FY 2018-19, \$18.26 million in FY 2019-20, \$20.00 million in FY 2020-21, \$10.00 million in FY 2021-22, and \$18.77 million in FY 2022-23. This overtime overspending has been mostly offset with savings in all other personnel (non-OT) pay over the years. The savings in FY2022-23 of \$13.35 million reduce the overall personnel overspending in the GPF to \$5.42 million.

The Fire Department's overtime use is due to three main causes: their staff vacancy level with unfilled positions, their compliance with the Local 55 MOU for minimum staffing provisions, and significant number of personnel out on long-term industrial leave (work related injuries). In previous years a lack of academies created vacancies that needed to be filled with personnel working overtime. However, during this time frame, the department hosted two (2) academies which required the department to pull personnel from their regularly scheduled shifts in the fire house to serve as instructors in the academy cadre, and whereby creating vacancies in the fire house which needed to be filled at the overtime rate.

The department has been able to balance their overtime use with salary savings across their total personnel budget from the number of vacancies they currently have. At this point, due to Local 55 MOU, most Fire's overtime is used to backfill required Fire Suppression minimum service levels. Since FY 2020-21, the increase in services due to the COVID-19 pandemic resulted in the highest level of overtime Fire has had in recent years. What also contributes to Fire's higher use of overtime is that a higher level of sworn staff is on paid disability leave, which has forced the department to utilize overtime to backfill. Fire has been managing it in part through its overall vacancy savings.

III. GENERAL PURPOSE FUND - FUND BALANCE

The City's GPF Fund Balance, net obligations, is projected to end the year at negative \$26.60 million in FY 2022-23. Obligations are reserves required by City Ordinances and the City Charter (mandated emergency & OMERS reserves). Note that \$10.80 million of the mandated FY 2022-23 emergency reserves is included in the projected year-end expenditures in **Table 10** below (as a committed transfer to the designated reserve GPF Emergency Reserve Fund (1011)).

Table 10 below shows mandated reserves required by City Ordinances and the City Charter (mandated emergency & OMERS reserves) totaling \$119.78 million, decreasing the estimated FY 2022-23 year-end available fund balance from \$93.18 million to negative \$26.60 million. The estimated FY 2022-23 available Fund Balance is the amount of unobligated funding available to the City in the GPF.

Table 10: FY 2022-23 Year-End Available GPF Fund Balance

| GENERAL PURPOSE FUND (1010) | FY 2022-23 Year-End Totals |
|--|----------------------------|
| Estimated FY 2022-23 Beginning Available Fund Balance | 147.20 |
| FY2022-23 Performance | |
| Revenue | 728.43 |
| Expenditures | 782.44 |
| FY 2022-23 Operating Surplus / (Deficit) | (54.01) |
| Unaudited Ending Fund Balance | 93.18 |
| Obligations Against Ending Fund Balance | (119.78) |
| OMERS Reserves (Reso. No. 85098 C.M.S) | (2.36) |
| COPS Grant Match (Reso No. 89482 C.M.S) | (2.10) |
| Use of Fund Balance in FY 2023-25 | (63.96) |
| Carryforwards on to FY 2023-24 | (51.36) |
| Estimated FY 2022-23 Ending Available Fund Balance | \$ (26.60) |

IV. 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 the attached Appendix: [City of Oakland Consolidated Fiscal Policy](#), Section I, Part C: Use of Excess Real Estate Transfer Tax. It is important to note that while these balances are designated each fiscal year, reserve appropriations adopted in subsequent fiscal years may include any prior year true-ups.

Emergency Reserve

The City's GPF Emergency Reserve, calculated by multiplying 7.5% by the FY 2022-23 Adopted Budget amount of \$872.07 million, is reserved and funded at \$65.41 million. The reserve is approximate to one month of FY 2022-23 Adopted Budget of \$872.07 million in the GPF. This reserve will be held in Fund 1011 as directed by Council in Resolution 88717 C.M.S. The reserve requirement, pursuant to the CFP has been met.

However, the emergency reserve policy level of 7.5% is inadequate to sustain city services in an economic downturn as evidenced by the events of the last 2 years. The recommended policy level is 16.7% or two months of operating expenditures. This recommended level is supported by best practices outlined by the Government Finance Officers Association (GFOA). Additionally, this recommended level can be witnessed in the levels of funding needed in the balancing of the City's Budget since FY 2019-20 budget by programming CARES dollars (\$36.99 million), ARPA dollars (\$188.00 million) and use of VSSF (\$14.65 million) for a total of \$239.64 million. Finally, the [City Auditor's Financial Condition for Fiscal Years 2012-13 through FY 2019-20 Report](#) cites the need for additional reserves to bolster the city's financial standing.

Vital Services Stabilization Fund

The Vital Services Stabilization Fund (VSSF) was established in 2014 by City Council after the Great Recession to serve as the City's "Rainy Day" fund. Per the Consolidated Fiscal Policy, 25% of excess RETT revenue is intended to go into the VSSF. The beginning balance in FY 2022-23 for the VSSF is \$2.58 million, after accounting for the FY 2022-23 GPF budgeted transfer of \$7.69 million, the balance is \$10.27 million. The target funding level per the City's Consolidated Fiscal Policy is \$130.81 million, or 15% of the GPF revenues. The FY 2022-23 ending available balance was assumed in its entirety in the FY 2023-24 Adopted Budget to balance expenditures as the City Council declared that the City is experiencing a severe financial event and state of extreme fiscal necessity. **Table 11** below shows the estimated FY 2022-23 year-end reserve balances.

Table 11: FY 2022-23 Q2 Reserve Balances (\$ in millions)

| Description | FY 2022-23 Beginning Balances | FYE Estimated 2022-2023 Balances | Balance Assumed as Part of the FY 2023-24 Adopted Budget | FYE 2022-2023 Estimated Available Balances |
|---|--------------------------------------|---|---|---|
| Mandated Emergency Reserves FY 2022-23* | 54.61 | 65.41 | — | 65.41 |
| Vital Services Stabilization Fund | 2.58 | 10.27 | 10.27 | — |
| OMERS Reserves (Reso. No. 85098 C.M.S.) | 2.36 | 2.36 | — | 2.36 |
| Total Reserves | 59.55 | 78.04 | 10.27 | 67.77 |

**The 7.5% GPF reserve is not a cumulative balance*

V. SELECTED Q4 NON-GPF

This section of the **Q4** report contains additional analysis on selected non-GPF funds. For additional fund descriptions, please visit <https://stories.opengov.com/oaklandca/published/R-0eckHLWBJ>.

This **Q4** report discusses selected funds that are of special interest to the City because the revenue comes from a special tax or local measure, or because of the particular revenue or expenditure restrictions.

For these funds, the revenue tables below will show the adopted budget, the revenue received for the fund through **Q4** and the projected budget. The expenditure tables in this section compares the FY 2022-23 Adjusted Budget to FY 2022-23 year-end expenditure actuals for these funds.

The fund balance tables compare the FY 2021-22 audited ending fund balance to the FY 2022-23 estimated ending fund balance for these funds. Please note that some of the fund tables below show a budgeted transfer from fund balance. These amounts represent either approved obligated carryforward from the prior year or dollars designated to balance the Adopted Budget.

All other funds are summarized in Table 76.

Measure HH - Sugar Sweetened Beverage Distribution Tax (SSBT) Fund (1030)

Measure HH - SSBT Fund (1030) is a City of Oakland ballot initiative approved by voters on November 8, 2016, that established a general tax of one cent per fluid ounce on the sugar sweetened beverage products. The tax is imposed upon the first non-exempt distribution of sugar-sweetened beverage products in the City. While this revenue is not restricted by State statute, City Council has elected to restrict it by policy and separate it into its own fund because the primary purpose of the tax is to raise revenue to support programs designed to discourage sugar consumption and to reduce the growing burden of obesity and non-communicable diseases.

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

1. Making recommendations to City Council on use of funding/programs that will reduce the health consequences from consuming sugar-sweetened beverages (final allocations are still determined by City Council).
2. Publishing an annual report regarding the implementation of the Board's recommendations and the impact on the use of these funds.

Revenues - This revenue source has continued to decline at a rate of about 10% each year since its inception in FY 2017-2018. The FY 2022-23 \$16.25 million Adjusted Budget assumes \$1.16 million in use of fund balance to balance the Adopted Budget and \$8.17 million to support carryforward expenditures. Year-end revenues came in at \$7.34 million, which is 54.8% or \$8.91 million under the Adjusted Budget of \$16.25 million. The actual Measure HH Tax came in at \$7.06 million which is 2.2% or \$0.15 million under the \$6.91 million estimated in the FY 2022-23 Adjusted Budget.

Table 12: FY 2022-23 Measure HH (SSBT) Fund Revenues (\$ in millions)

| Revenue Category | FY 2022-23 Adopted Budget | FY 2022-23 Adjusted Budget | FY 2022-23 Year-End Actuals | Year-End \$ Over / (Under) Adjusted Budget | Year-End % Over / (Under) Adjusted Budget |
|---------------------------------|---------------------------|----------------------------|-----------------------------|--|---|
| Project Offsets & Carryforwards | — | 8.17 | — | (8.17) | (100.0)% |
| Local Tax | 6.91 | 6.91 | 7.06 | 0.15 | 2.2 % |
| Transfers from Fund Balance | 1.16 | 1.16 | — | (1.16) | (100.0)% |
| Interest Income | — | — | 0.24 | 0.24 | — % |
| Miscellaneous Revenue | — | — | 0.03 | 0.03 | — % |
| Total Revenue | 8.08 | 16.25 | 7.34 | (8.91) | (54.8)% |

**The adjusted budget includes Council Budget Amendments and Carryforwards*

Expenditures - The FY 2022-23 year-end expenditures are \$5.51 million, which is a savings of \$10.74 million, compared to the adjusted budget of \$16.25 million. Out of these savings, \$9.09 million will be carried forward on to FY2023-24 as commitments against projects that have not been spent. These carryforwards are largely due to grants that were executed late in the fiscal year and thus these grants will be expensed in FY 2023-24. A large portion of the remaining savings are attributed to vacancies resulting in savings of \$0.82 million or 38.0% of their Personnel budget.

Table 13: FY 2022-23 Measure HH (SSBT) Fund Expenditures (\$ in millions)

| Agency / Department | FY 2022-23 Adopted Budget | FY 2022-23 Adjusted Budget | FY 2022-23 Year - End Actuals | Year-End \$ (Over) / Under Adjusted Budget | Year-End % (Over) / Under Adjusted Budget |
|---|---------------------------|----------------------------|-------------------------------|--|---|
| Capital Improvement Projects | — | 2.28 | 0.21 | 2.08 | 90.9 % |
| City Administrator | 0.23 | 0.34 | 0.22 | 0.12 | 35.0 % |
| Economic and Workforce Development Department | 0.40 | 0.45 | 0.26 | 0.18 | 41.3 % |
| Finance Department | 0.33 | 0.33 | 0.25 | 0.08 | 25.0 % |
| Human Services Department | 3.59 | 8.80 | 1.70 | 7.10 | 80.7 % |
| Non-Departmental and Port | 0.50 | 0.50 | — | 0.50 | 100.0 % |
| Oakland Parks and Recreation Department | 3.03 | 3.23 | 2.71 | 0.52 | 16.2 % |
| Oakland Public Library Department | — | 0.12 | 0.01 | 0.11 | 89.4 % |
| Oakland Public Works Department | — | 0.20 | 0.15 | 0.05 | 23.0 % |
| Total | 8.08 | 16.25 | 5.51 | 10.74 | 66.1 % |

**The adjusted budget includes Council Budget Amendments and Carryforwards*

Fund Balance - FY 2022-23 revenue ended the year at \$7.34 million. Expenditures ended the year at \$5.51 million. The FY 2023-24 Adopted Budget assumed a budgeted contribution from fund balance in the amount of \$0.59 million. Preliminary recommendations for carryforward from FY 2022-23 to FY 2023-24 have been authorized in the amount of \$9.09 million. There is a budgeted transfer from fund balance in FY 2023-24 in the amount of \$0.59 million to balance expenditures. As a result, the estimated ending fund balance in the Measure HH (SSBT) Fund (1030) decreased from \$8.93 million to \$1.08 million.

Table 14: Measure HH (SSBT) Fund Year-End Available Fund Balance (\$ in millions)

| MEASURE HH SSBT (1030) | FY 2022-23 Year-End Actuals |
|---|-----------------------------|
| Beginning Fund Balance - Audited | \$ 8.93 |
| Revenue | 7.34 |
| Expenditures | 5.51 |
| Estimated Current Year Surplus/(Shortfall) | 1.83 |
| Subtotal Fund Balance | 10.76 |
| Use of Fund Balance in FY 2023-24 | |
| Budgeted Transfer from Fund Balance | 0.59 |
| Preliminary FY 2022-23 to FY 2023-24 Carryforward | 9.09 |
| Estimated Ending Fund Balance | 1.08 |

Self-Insurance Liability Fund (1100)

The Self-Insurance Liability Fund (1100) receives contributions from the General Purpose Fund and select funds to cover costs associated with liability claims and settlements, insurance premiums, outside legal services, and court costs. Projecting these costs, particularly the settlements, are difficult as they are driven by being sued sporadically and with varying settlement values. Additionally, Insurance costs continue to increase over time due to market factors within the national insurance environment. Fixes will be in arrears as the negative balances must be trued up.

Revenues - The FY 2022-23 \$64.48 million Adjusted Budget assumes \$0.57 million in use of fund balance to support carryforward expenditures. Year-end revenues came in at \$70.40 million, which is 9.2% or \$5.93 million over the Adjusted Budget of \$64.48 million due to settlement revenue ending the year higher than estimated.

Table 15: FY 2022-23 Self-Insurance Liability Fund Revenues (\$ in millions)

| Revenue Category | FY 2022-23 Adopted Budget | FY 2022-23 Adjusted Budget | FY 2022-23 Year-End Actuals | Year-End \$ Over / (Under) Adjusted Budget | Year-End % Over / (Under) Adjusted Budget |
|-----------------------|---------------------------|----------------------------|-----------------------------|--|---|
| Interfund Transfers | 63.90 | 63.90 | 63.90 | — | — % |
| Project Offsets & | — | 0.57 | — | (0.57) | (100.0)% |
| Interest Income | — | — | 0.21 | 0.21 | N / A |
| Miscellaneous Revenue | — | — | 6.29 | 6.29 | N / A |
| Total Revenue | 63.90 | 64.48 | 70.40 | 5.93 | 9.2 % |

**The adjusted budget includes Council Budget Amendments and Carryforwards*

Expenditures - FY 2022-23 year-end expenditures are \$37.25 million, which is a savings of \$27.22 million, compared to the adjusted budget of \$64.48 million. The savings are attributable to a contribution to fund balance budgeted as an expenditure in the amount of \$17.27 million. The savings is primarily due to lower settlement claims payments this year. Out of these savings, \$0.41 million will be carried forward on to FY2023-24 as commitments against projects that have not been spent.

Table 16: FY 2022-23 Self-Insurance Liability Fund Expenditures (\$ in millions)

| Agency / Department | FY 2022-23 Adopted Budget | FY 2022-23 Adjusted Budget | FY 2022-23 Year-End Actuals | Year-End \$ (Over) / Under Adjusted Budget | Year-End % (Over) / Under Adjusted Budget |
|---|---------------------------|----------------------------|-----------------------------|--|---|
| Non-Departmental and Port | 48.91 | 48.91 | 33.84 | 15.07 | N / A |
| Police Department | 4.97 | 4.97 | 0.92 | 4.04 | 30.8 % |
| Oakland Public Works Department | 4.64 | 4.64 | 0.26 | 4.37 | 30.8 % |
| City Attorney | 2.86 | 3.43 | 2.19 | 1.24 | 36.2 % |
| Fire Department | 1.93 | 1.93 | 0.03 | 1.91 | 98.6 % |
| Oakland Parks and Recreation Department | 0.59 | 0.59 | — | 0.59 | 100.0 % |
| Total Expenditures | 63.90 | 64.48 | 37.25 | 27.22 | 42.2 % |

**The adjusted budget includes Council Budget Amendments and Carryforwards*

Fund Balance - FY 2022-23 revenue ended the year at \$70.40 million. Expenditures ended the year at \$37.25 million. Preliminary recommendations for carryforward from FY 2022-23 to FY 2023-24 have been authorized in the amount of \$0.41 million. As a result of the operating surplus of \$33.15 million, the fund balance in the Self-Insurance Liability Fund (1100) increased from negative \$1.74 million in FY 2021-22 to \$31.41 million in FY 2022-23.

Table 17: FY 2022-23 Self-Insurance Liability Fund Year-End Available Fund Balance (\$ in millions)

| SELF-INSURANCE LIABILITY FUND (1100) | FY 2022-23 Year-End Actuals |
|---|------------------------------------|
| Beginning Fund Balance - Audited | \$ (1.74) |
| Revenue | 70.40 |
| Expenditures | 37.25 |
| Estimated Current Year Surplus/(Shortfall) | 33.15 |
| Subtotal Fund Balance | 31.41 |
| Use of Fund Balance in FY 2023-24 | |
| Budgeted Transfer from Fund Balance | — |
| Preliminary FY 2022-23 to FY 2023-24 Carryforward | 0.41 |
| Estimated Ending Fund Balance | 30.99 |

Recycling Program Fund (1710)

The Recycling Program Fund (1710) collects revenues from a special surcharge on refuse collection bills to cover costs associated to the City's recycling program and related activities.

Revenues - The FY 2022-23 \$7.40 million Adjusted Budget assumes \$0.04 million in use of fund balance to balance the Adopted Budget and \$0.90 million to support carryforward expenditures. Year-end revenues came in at \$5.84 million, which is 21.0% or \$1.55 million under the Adjusted Budget of \$7.40 million. The actual Recycling Program Service Charges came in at \$4.41 million which is 13.2% or \$0.67 million under the \$5.08 million estimated in the FY 2022-23 Adjusted Budget.

Table 18: FY 2022-23 Recycling Program Fund Revenues (\$ in millions)

| Revenue Category | FY 2022-23 Adopted Budget | FY 2022-23 Adjusted Budget | FY 2022-23 Year-End Actuals | Year-End \$ Over / (Under) Adjusted Budget | Year-End % Over / (Under) Adjusted Budget |
|---------------------------------|---------------------------|----------------------------|-----------------------------|--|---|
| Service Charges | 5.08 | 5.08 | 4.41 | (0.67) | (13.2)% |
| Grants & Subsidies | 1.37 | 1.37 | 1.30 | (0.07) | (5.1)% |
| Project Offsets & Carryforwards | — | 0.90 | — | (0.90) | (100.0)% |
| Transfers from Fund Balance | 0.04 | 0.04 | — | (0.04) | (100.0)% |
| Fines & Penalties | — | — | 0.02 | 0.02 | N / A |
| Interest Income | — | — | 0.10 | 0.10 | N / A |
| Miscellaneous Revenue | — | — | 0.02 | 0.02 | N / A |
| Total Revenue | 6.49 | 7.40 | 5.84 | (1.55) | (21.0)% |

**The adjusted budget includes Council Budget Amendments and Carryforwards*

Expenditures - FY 2022-23 year-end expenditures came in at \$5.25 million, which is a savings of \$2.14 million, compared to the adjusted budget of \$7.40 million. The savings is primarily due to underspending in personnel costs. Out of these savings, \$0.93 million will be carried forward on to FY2023-24 as commitments against projects that have not been spent. The remaining savings are mainly attributed to vacancies resulting in savings of \$0.83 million or 17.7% of their Personnel budget.

Table 19: FY 2022-23 Recycling Program Fund Expenditures (\$ in millions)

| Agency / Department | FY 2022-23 Adopted Budget | FY 2022-23 Adjusted Budget | FY 2022-23 Year-End Actuals | Year-End \$ (Over) / Under Adjusted Budget | Year-End % (Over) / Under Adjusted Budget |
|---|---------------------------|----------------------------|-----------------------------|--|---|
| City Administrator | 0.34 | 0.34 | 0.25 | 0.09 | 26.5 % |
| Economic and Workforce Development Department | 0.02 | 0.02 | 0.01 | 0.01 | 46.1 % |
| Fire Department | 0.05 | 0.05 | (0.03) | 0.08 | 168.1 % |
| Oakland Public Works Department | 6.09 | 6.99 | 5.03 | 1.96 | 28.1 % |
| Total Expenditures | 6.49 | 7.40 | 5.25 | 2.14 | 29.0 % |

**The adjusted budget includes Council Budget Amendments and Carryforwards*

Fund Balance - FY 2022-23 revenue ended the year at \$5.84 million. Expenditures ended the year at \$5.25 million. Preliminary recommendations for carryforward from FY 2022-23 to FY 2023-24 have been authorized in the amount of \$0.93 million. As a result, the fund balance in the Recycling Program Fund (1710) decreased from \$3.56 million in FY 2021-22 to \$3.22 million in FY 2022-23.

Table 20: FY 2022-23 Recycling Program Fund Year-End Available Fund Balance (\$ in millions)

| RECYCLING PROGRAM FUND (1710) | FY 2022-23 Year-End Actuals |
|---|-----------------------------|
| Beginning Fund Balance - Audited | \$ 3.56 |
| Revenue | 5.84 |
| Expenditures | 5.25 |
| Estimated Current Year Surplus/(Shortfall) | 0.59 |
| Subtotal Fund Balance | 4.15 |
| Use of Fund Balance in FY 2023-24 | |
| Budgeted Transfer from Fund Balance | — |
| Preliminary FY 2022-23 to FY 2023-24 Carryforward | 0.93 |
| Estimated Ending Fund Balance | 3.22 |

Comprehensive Clean-Up Fund (1720)

The Comprehensive Clean-Up Fund (1720) collects revenues from a special surcharge on refuse collection bills to cover costs associated to illegal dumping enforcement, street sweeping, custodial services, and other clean-up activities.

Revenues - The FY 2022-23 \$28.04 million Adjusted Budget assumes \$3.66 million in use of fund balance to balance the Adopted Budget and \$0.27 million to support carryforward expenditures. Year-end revenues came in at \$24.24 million, which is 13.7% or \$3.80 million under the Adjusted Budget of \$28.04 million. The actual service charges in the Comprehensive Clean Up Fund came in at the FY 2022-23 Adjusted Budget of \$24.09 million.

Table 21: FY 2022-23 Comprehensive Clean-Up Fund Revenues (\$ in millions)

| Revenue Category | FY 2022-23 Adopted Budget | FY 2022-23 Adjusted Budget | FY 2022-23 Year-End Actuals | Year-End \$ Over / (Under) Adjusted Budget | Year-End % Over / (Under) Adjusted Budget |
|---------------------------------|---------------------------|----------------------------|-----------------------------|--|---|
| Service Charges | 24.09 | 24.09 | 24.09 | — | — % |
| Transfers from Fund Balance | 3.66 | 3.66 | — | (3.66) | (100.0)% |
| Project Offsets & Carryforwards | — | 0.27 | — | (0.27) | (100.0)% |
| Fines & Penalties | 0.02 | 0.02 | 0.02 | — | (14.6)% |
| Interest Income | — | — | 0.06 | 0.06 | N / A |
| Miscellaneous Revenue | — | — | 0.06 | 0.06 | N / A |
| Total Revenue | 27.77 | 28.04 | 24.24 | (3.80) | (13.7)% |

**The Adjusted Budget includes Council Budget Amendments and Carryforwards*

Expenditures - FY 2022-23 year-end expenditures came in at \$26.94 million, which is a savings of \$1.10 million, compared to the Adjusted Budget of \$28.04 million. The savings is primarily due to underspending in personnel costs.

Table 22: FY 2022-23 Comprehensive Clean-Up Fund Expenditures (\$ in millions)

| Agency / Department | FY 2022-23 Adopted Budget | FY 2022-23 Adjusted Budget | FY 2022-23 Year-End Actuals | Year-End \$ (Over) / Under Adjusted Budget | Year-End % (Over) / Under Adjusted Budget |
|---------------------------------|---------------------------|----------------------------|-----------------------------|--|---|
| City Administrator | 0.10 | 0.10 | 0.01 | 0.09 | 94.4 % |
| Fire Department | 0.05 | 0.07 | 0.06 | — | 6.5 % |
| Non-Departmental and Port | 0.08 | 0.08 | — | 0.08 | 100.0 % |
| Oakland Public Works Department | 27.54 | 27.80 | 26.88 | 0.92 | 3.3 % |
| Total Expenditures | 27.77 | 28.04 | 26.94 | 1.10 | 3.9 % |

**The adjusted budget includes Council Budget Amendments and Carryforwards*

Fund Balance - FY 2022-23 revenue ended the year at \$24.24 million. Expenditures ended the year at \$26.94 million. Preliminary recommendations for carryforward from FY 2022-23 to FY 2023-24 have been authorized in the amount of \$1.00 million. As a result, the fund balance in the Comprehensive Clean-Up Fund (1720) decreased from \$3.64 million in FY 2021-22 to negative \$0.39 million in FY 2022-23.

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

| COMPREHENSIVE CLEAN-UP FUND (1720) | FY 2022-23 Year-End Actuals |
|---|------------------------------------|
| Beginning Fund Balance - Audited | \$ 3.64 |
| Revenue | 24.24 |
| Expenditures | 26.94 |
| Estimated Current Year Surplus/(Shortfall) | (2.71) |
| Subtotal Fund Balance | 0.94 |
| Use of Fund Balance in FY 2023-24 | |
| Budgeted Transfer from Fund Balance | 0.33 |
| Preliminary FY 2022-23 to FY 2023-24 Carryforward | 1.00 |
| Estimated Ending Fund Balance | (0.39) |

Multipurpose Reserve Fund (1750)

The Multi-Purpose Reserve Fund (1750) collects fees from City-owned off-street parking facilities, and other revenues at Council discretion. The off-street parking facilities revenue is not derived from a special, restricted revenue source, it is restricted by Council policy to use for parking facility construction and operation. All other revenue may be spent at Council discretion.

Revenues - The FY 2022-23 Adjusted Budget assumes the use of fund balance in the amount of \$0.02 million to support budgeted expenditures and \$0.67 million to support FY 2021-22 Carryforwards. Year-end revenues came in at \$7.15 million, which is 40.9% or \$4.49 million under the Adjusted Budget of \$11.63 million, The actual service charges in the Multi-Purpose Reserve Fund came in at \$7.06 million which is 28.9% or \$2.87 million under the \$9.93 million estimated in the FY 2022-23 Adjusted Budget due to demand for parking garages remaining low.

Table 24: FY 2022-23 Multipurpose Reserve Fund Revenues (\$ in millions)

| Revenue Category | FY 2022-23 Adopted Budget | FY 2022-23 Adjusted Budget | FY 2022-23 Year-End Actuals | Year-End \$ Over / (Under) Adjusted Budget | Year-End % Over / (Under) Adjusted Budget |
|---------------------------------|---------------------------|----------------------------|-----------------------------|--|---|
| Service Charges | 9.93 | 9.93 | 7.06 | (2.87) | (28.9)% |
| Miscellaneous Revenue | 1.01 | 1.01 | 0.19 | (0.82) | (80.9)% |
| Project Offsets & Carryforwards | — | 0.67 | — | (0.67) | (100.0)% |
| Transfers from Fund | 0.02 | 0.02 | — | (0.02) | (100.0)% |
| Fines & Penalties | — | — | 0.01 | 0.01 | N / A |
| Interest Income | — | — | (0.12) | (0.12) | N / A |
| Total Revenue | 10.96 | 11.63 | 7.15 | (4.49) | (40.9)% |

**The adjusted budget includes Council Budget Amendments and Carryforwards*

Expenditures - FY 2022-23 year-end expenditures are \$9.40 million, which is a savings of \$2.23 million, when compared to the adjusted budget of \$11.63 million. Out of these savings, \$0.17 million will be carried forward on to FY 2023-24 as commitments against projects that have not been spent. The Adjusted Budget assumed a negative fund repayment in the amount of \$1.02 million. The remaining savings are mainly attributed to vacancies resulting in savings of \$0.62 million or 36.1% of their Personnel budget.

Table 25: FY 2022-23 Multipurpose Reserve Fund Expenditures (\$ in millions)

| Agency / Department | FY 2022-23 Adopted Budget | FY 2022-23 Adjusted Budget | FY 2022-23 Year-End Actuals | Year-End \$ (Over) / Under Adjusted Budget | Year-End % (Over) / Under Adjusted Budget |
|---|---------------------------|----------------------------|-----------------------------|--|---|
| Capital Improvement Projects | — | 0.03 | — | 0.03 | 100.0 % |
| City Administrator | 0.11 | 0.11 | 0.07 | 0.04 | 34.3 % |
| Department of Transportation | 7.76 | 8.14 | 6.32 | 1.82 | 22.4 % |
| Economic and Workforce Development Department | 0.01 | 0.01 | — | 0.01 | 100.0 % |
| Finance Department | 0.18 | 0.43 | 0.11 | 0.33 | 75.4 % |
| Non-Departmental and Port | 2.90 | 2.90 | 2.90 | — | — % |
| Total Expenditures | 10.96 | 11.63 | 9.40 | 2.23 | 19.2 % |

**The adjusted budget includes Council Budget Amendments and Carryforwards*

Fund Balance - FY 2022-23 revenue ended the year at \$7.15 million. Expenditures ended the year at \$9.40 million. Preliminary recommendations for carryforward from FY 2022-23 to FY 2023-24 have been authorized in the amount of \$0.17 million. As a result, the fund balance in the Multipurpose Reserve Fund (1750) increased from negative \$3.87 million in FY 2021-22 to negative \$6.28 million in FY 2022-23.

Table 26: FY 2022-23 Multipurpose Reserve Fund Year-End Available Fund Balance (\$ in millions)

| MULTIPURPOSE RESERVE FUND (1750) | FY 2022-23 Year-End Actuals |
|---|-----------------------------|
| Beginning Fund Balance - Audited | (3.87) |
| Revenue | 7.15 |
| Expenditures | 9.40 |
| Estimated Current Year Surplus/(Shortfall) | (2.25) |
| Subtotal Fund Balance | (6.12) |
| Use of Fund Balance in FY 2023-24 | |
| Budgeted Transfer from Fund Balance | — |
| Preliminary FY 2022-23 to FY 2023-24 Carryforward | 0.17 |
| Estimated Ending Fund Balance | (6.28) |

OPRCA Self Sustaining Revolving Fund (1820)

The OPRCA Self Sustaining Revolving Fund (1820) is a fee-based fund that supports Oakland Parks, Recreation and Youth Development's (OPRYD) recreation, cultural arts, science, sports, and aquatics programs for families in Oakland. Revenues in this fund have been significantly impacted by COVID-19 which decreased the availability of provided services.

Revenues - The FY 2022-23 \$11.20 million Adjusted Budget assumes the use of fund balance in the amount of \$0.24 million to support carryforward expenditures. Year-end revenues came in at \$11.51 million, which is 2.8% or \$0.31 million over the Adjusted Budget of \$11.20 million. The actual service charges for the OPRCA came in at \$6.12 million which is 7.4% or \$0.42 million over the \$5.70 million estimated in the FY 2022-23 Adjusted Budget.

Table 27: FY 2022-23 OPRCA Self Sustaining Revolving Fund Revenues (\$ in millions)

| Revenue Category | FY 2022-23 Adopted Budget | FY 2022-23 Adjusted Budget | FY 2022-23 Year-End Actuals | Year-End \$ Over / (Under) Adjusted Budget | Year-End % Over / (Under) Adjusted Budget |
|-----------------------|---------------------------|----------------------------|-----------------------------|--|---|
| Service Charges | 5.70 | 5.70 | 6.12 | 0.42 | 7.4% |
| Interfund Transfers | 5.20 | 5.20 | 5.20 | — | — % |
| Project Offsets | — | 0.24 | — | (0.24) | (100.0)% |
| Miscellaneous Revenue | 0.01 | 0.03 | 0.03 | — | (4.3)% |
| Interest Income | 0.03 | 0.03 | 0.15 | 0.13 | 504.3% |
| Fines & Penalties | 0.01 | 0.01 | — | (0.01) | (67.1)% |
| Total Revenue | 10.94 | 11.20 | 11.51 | 0.31 | 2.8% |

**The adjusted budget includes Council Budget Amendments and Carryforwards*

Expenditures - FY 2022-23 year-end expenditures are \$8.76 million, which is a savings of \$2.44 million, when compared to the adjusted budget of \$11.20 million. Out of these savings, \$0.21 million will be carried forward on to FY2023-24 as commitments against projects that have not been spent. The remaining savings are mainly attributed to vacancies resulting in savings of \$2.02 million or 20.4% of their Personnel budget.

Table 28: FY 2022-23 OPRCA Self Sustaining Revolving Fund Expenditures (\$ in millions)

| Agency / Department | FY 2022-23 Adopted Budget | FY 2022-23 Adjusted Budget | FY 2022-23 Year-End Actuals | Year-End \$ (Over) / Under Adjusted Budget | Year-End % (Over) / Under Adjusted Budget |
|---|---------------------------|----------------------------|-----------------------------|--|---|
| Non-Departmental and Port | 0.05 | 0.05 | — | 0.05 | 100.0 % |
| Oakland Parks and Recreation Department | 10.90 | 11.16 | 8.76 | 2.39 | 21.5 % |
| Total Expenditures | 10.94 | 11.20 | 8.76 | 2.44 | 21.8 % |

**The adjusted budget includes Council Budget Amendments and Carryforwards*

Fund Balance - FY 2022-23 revenue ended the year at \$11.51 million. Expenditures ended the year at \$8.76 million. The FY 2023-24 Adopted Budget assumed a budgeted contribution from fund balance in the amount of \$6.31 million. Preliminary recommendations for carryforward from FY 2022-23 to FY 2023-24 have been authorized in the amount of \$0.21 million. As a result, the fund balance in the OPRCA Self Sustaining Revolving Fund (1820) decreased from \$3.76 million in FY 2021-22 to negative \$0.01 million in FY 2022-23.

Table 29: FY 2022-23 OPRCA Self Sustaining Revolving Fund Year-End Available Fund Balance (\$ in millions)

| OPRCA SELF SUSTAINING REVOLVING FUND (1820) | FY 2022-23 Year-End Actuals |
|--|------------------------------------|
| Beginning Fund Balance - Audited | \$ 3.76 |
| Revenue | 11.51 |
| Expenditures | 8.76 |
| Estimated Current Year Surplus/(Shortfall) | 2.75 |
| Subtotal Fund Balance | 6.51 |
| Use of Fund Balance in FY 2023-24 | |
| Budgeted Transfer from Fund Balance | 6.31 |
| Preliminary FY 2022-23 to FY 2023-24 Carryforward | 0.21 |
| Estimated Ending Fund Balance | (0.01) |

Affordable Housing Fund (1870)

The Affordable Housing Trust Fund (1870) receives revenue from jobs/housing impact fees, affordable housing impact fees, fines and penalties, and redevelopment dissolution funds from the County's Real Property Tax Trust Fund (RPTTF). RPTTF is an unrestricted property tax revenue source collected by the County, however, City Council has chosen to restrict 25% of its value for uses related to affordable housing. Fund 1870 revenues are then provided as loans and grants for the development of rental and owner-occupied affordable housing within the City.

Revenues - The FY 2022-23 \$66.81 million Adjusted Budget assumes \$8.42 million in use of fund balance to balance the Adopted Budget and \$41.85 million to support carryforward expenditures. Year-end revenues came in at \$18.71 million, which is 72.0% or \$48.09 million under the Adjusted Budget of \$66.81 million. The actual Property Tax total for the Affordable Housing Fund came in at \$12.61 million which is 5.3% or \$0.70 million under the \$13.31 million estimated in the FY 2022-23 Adjusted Budget.

Table 30: FY 2022-23 Affordable Housing Fund (1870) Revenues (\$ in millions)

| Revenue Category | FY 2022-23 Adopted Budget | FY 2022-23 Adjusted Budget | FY 2022-23 Year-End Actuals | Year-End \$ Over / (Under) Adjusted Budget | Year-End % Over / (Under) Adjusted Budget |
|-----------------------|---------------------------|----------------------------|-----------------------------|--|---|
| Project Offsets & | — | 41.85 | — | (41.85) | (100.0)% |
| Property Tax | 13.31 | 13.31 | 12.61 | (0.70) | (5.3)% |
| Transfers from Fund | 8.42 | 8.42 | — | (8.42) | (100.0)% |
| Service Charges | 3.22 | 3.22 | 4.52 | 1.29 | 40.1 % |
| Interest Income | — | — | 1.33 | 1.33 | N / A |
| Miscellaneous Revenue | — | — | 0.26 | 0.26 | N / A |
| Total Revenue | 24.95 | 66.81 | 18.71 | (48.09) | (72.0)% |

**The adjusted budget includes Council Budget Amendments and Carryforwards*

Expenditures - FY 2022-23 year-end expenditures came in at \$11.22 million, which is a savings of \$55.59 million, when compared to the adjusted budget of \$66.81 million. Out of these savings, \$54.78 million will be carried forward on to FY 2023-24 as commitments against capital and other projects that have not been spent. The remaining savings are mainly attributed to vacancies resulting in savings of \$1.10 million or 18.0% of their Personnel budget.

Table 31: FY 2022-23 Affordable Housing Fund (1870) Expenditures (\$ in millions)

| Agency / Department | FY 2022-23 Adopted Budget | FY 2022-23 Adjusted Budget | FY 2022-23 Year-End Actuals | Year-End \$ (Over) / Under Adjusted Budget | Year-End % (Over) / Under Adjusted Budget |
|--|---------------------------|----------------------------|-----------------------------|--|---|
| City Administrator | 0.24 | 0.24 | 0.26 | (0.02) | (10.2)% |
| City Attorney | 0.20 | 0.20 | 0.20 | (0.01) | (2.6)% |
| Finance Department | 0.42 | 0.42 | 0.41 | 0.01 | 1.6 % |
| Housing and Community Development Department | 23.86 | 65.52 | 10.17 | 55.35 | 84.5 % |
| Human Resources Management Department | 0.14 | 0.14 | 0.13 | 0.01 | 3.7 % |
| Planning and Building Department | 0.10 | 0.30 | 0.04 | 0.25 | 85.9 % |
| Total Expenditures | 24.95 | 66.81 | 11.22 | 55.59 | 83.2 % |

**The adjusted budget includes Council Budget Amendments and Carryforwards*

Fund Balance - FY 2022-23 revenue ended the year at \$18.71 million. Expenditures ended the year at \$11.22 million. The FY 2023-24 Adopted Budget assumed a budgeted contribution from fund balance in the amount of \$2.76 million. Preliminary recommendations for carryforward from FY 2022-23 to FY 2023-24 have been authorized in the amount of \$54.78 million. As a result,

the fund balance in the Affordable Housing Trust Fund (1870) decreased from \$49.40 million in FY 2021-22 to \$19.29 million in FY 2022-23.

Table 32: FY 2022-23 Affordable Housing Trust Fund Balance (\$ in millions)

| AFFORDABLE HOUSING TRUST FUND (1870) | FY 2022-23 Year-End Actuals |
|---|------------------------------------|
| Beginning Fund Balance - Audited | \$ 49.40 |
| Revenue | 18.71 |
| Expenditures | 11.22 |
| Estimated Current Year Surplus/(Shortfall) | 7.50 |
| Subtotal Fund Balance | 56.89 |
| Use of Fund Balance in FY 2023-24 | |
| Budgeted Transfer from Fund Balance | 2.76 |
| Preliminary FY 2022-23 to FY 2023-24 Carryforward | 34.84 |
| Estimated Ending Fund Balance | 19.29 |

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

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

1. Measure BB, passed by voters in November 2014, authorized collection of the initial half-cent transportation sales tax by the Board of Equalization. Collection began on April 1, 2015 and will extend through March 31, 2022. The full one-cent sales tax authorized by Measure BB will begin April 1, 2022 and will extend through March 31, 2045. Starting in July 2015, Alameda CTC began making monthly direct local distribution payments to local jurisdictions and transit agencies, per the 2014 Transportation Expenditure Plan, for the following programs: local streets and roads (including county bridges), bicycle and pedestrian, transit, and paratransit.
2. Measure F, approved by voters in November 2010, authorizes the collection of \$10 per year per vehicle registration fee to fund the Local Road Improvement & Repair Program and other congestion relief, transportation technology, and pedestrian/bicyclist safety programs in Alameda County.

Revenues - Year-end revenues came in at \$37.88 million, which is 66.3% or \$35.15 million under the FY 2022-23 Adjusted Budget of \$73.03 million. The Adjusted Budget assumes \$19.80 million in use of fund balance to balance the Adopted Budget and \$19.99 million to support carryforward expenditures. The actual Sales Tax for Measure BB came in at \$34.74 million which is 11.0% or \$3.43 million Over \$31.31 million estimated in the FY 2022-23 Adjusted

Budget due to sales tax outperforming estimates in the Auto, Hospitality, and Construction industries in particular.

Table 33: FY 2022-23 Measure BB & F Fund Revenues (\$ in millions)

| Revenue Category | FY 2022-23 Adopted Budget | FY 2022-23 Adjusted Budget | FY 2022-23 Year-End Actuals | Year-End \$ Over / (Under) Adjusted Budget | Year-End % Over / (Under) Adjusted Budget |
|---------------------------------|---------------------------|----------------------------|-----------------------------|--|---|
| Sales Tax | 31.31 | 31.31 | 34.74 | 3.43 | 11.0 % |
| Project Offsets & Carryforwards | — | 19.99 | — | (19.99) | (100.0)% |
| Transfers from Fund | 19.80 | 19.80 | — | (19.80) | (100.0)% |
| Grants & Subsidies | 1.81 | 1.81 | — | (1.81) | (100.0)% |
| Service Charges | 0.12 | 0.12 | 0.13 | 0.01 | 12.8 % |
| Interest Income | — | — | 1.16 | 1.16 | N / A |
| Miscellaneous | — | — | 1.84 | 1.84 | N / A |
| Total Revenue | 53.04 | 73.03 | 37.88 | (35.15) | (66.3)% |

**The adjusted budget includes Council Budget Amendments and Carryforwards*

Expenditures - FY 2022-23 year-end expenditures came in at \$26.95 million, which is a savings of \$46.08 million, compared to the adjusted budget of \$73.03 million. Out of these savings, \$35.70 million will be carried forward on to FY2023-24 as commitments against projects that have not been spent. The remaining savings are mainly attributed to vacancies resulting in savings of \$7.43 million or 29.1% of their Personnel budget.

Table 34: FY 2022-23 Measure BB/F Funds Expenditures (\$ in millions)

| Agency / Department | FY 2022-23 Adopted Budget | FY 2022-23 Adjusted Budget | FY 2022-23 Year-End Actuals | Year-End \$ (Over) / Under Adjusted Budget | Year-End % (Over) / Under Adjusted Budget |
|---------------------------------|---------------------------|----------------------------|-----------------------------|--|---|
| Capital Improvement Projects | 16.31 | 30.57 | 3.56 | 27.01 | 88.4 % |
| City Administrator | 0.34 | 0.29 | 0.25 | 0.04 | 13.8 % |
| City Attorney | 0.05 | 0.05 | 0.04 | 0.01 | 24.7 % |
| Department of Transportation | 31.35 | 33.40 | 18.11 | 15.29 | 45.8 % |
| Finance Department | 0.10 | 0.10 | 0.10 | 0.01 | 6.4 % |
| Human Services Department | 3.45 | 5.99 | 3.00 | 2.99 | 49.9 % |
| Mayor | 0.23 | 0.23 | 0.23 | — | 1.7 % |
| Non-Departmental and Port | 0.09 | 0.43 | 0.17 | 0.26 | 60.1 % |
| Oakland Public Works Department | 1.13 | 1.96 | 1.49 | 0.47 | 24.2 % |
| Total Expenditures | 53.04 | 73.03 | 26.95 | 46.08 | 63.1 % |

**The adjusted budget includes Council Budget Amendments and Carryforwards*

Fund Balance - FY 2022-23 revenue ended the year at \$37.88 million. Expenditures ended the year at \$26.95 million. The FY 2023-24 Adopted Budget assumed a budgeted contribution from fund balance in the amount of \$1.70 million. Preliminary recommendations for carryforward from FY 2022-23 to FY 2023-24 have been authorized in the amount of \$1.28 million. As a result, the estimated available fund balance in the Measure BB and Measure F Funds (2215, 2217, 2218, 2219, 2220) increased from \$43.46 million in FY 2021-22 to \$51.41 million FY 2022-23.

Table 35: FY 2022-23 Measure BB/F Funds Year-End Available Fund Balance (\$ in millions)

| Measure BB and Measure F Funds (2215, 2216, 2217, 2218, 2219, 2220) | FY 2022-23 Year-End Actuals |
|---|-----------------------------|
| Beginning Fund Balance - Audited | \$ 43.46 |
| Revenue | 37.88 |
| Expenditures | 26.95 |
| Estimated Current Year Surplus/(Shortfall) | 10.93 |
| Subtotal Fund Balance | 54.39 |
| Use of Fund Balance in FY 2023-24 | |
| Budgeted Transfer from Fund Balance | 1.70 |
| Preliminary FY 2022-23 to FY 2023-24 Carryforward | 1.28 |
| Estimated Ending Fund Balance | 51.41 |

State Transportation Gas Tax Funds (2230, 2232)

The State of California imposes a per-gallon excise tax on gasoline and diesel fuel, sales taxes on gasoline and diesel fuel, and registration taxes on motor vehicles with allocations dedicated to transportation purposes. The local (city and county) portions of these allocations flow through the Highway Users Tax Account (HUTA) into the Gasoline Tax Fund (2230) and the Road Maintenance and Rehabilitation Account (RMRA) (Fund 2232), which allocates much of the revenue from the Road Repair and Accountability Act of 2017.

Revenues - The FY 2022-23 \$30.39 million Adjusted Budget assumes \$5.21 million in use of fund balance to balance the Adopted Budget and \$2.59 million to support FY 2021-22 carryforwards. Year-end revenues came in at \$20.61 million, which is 35.2% or \$9.77 million under the Adjusted Budget of \$30.39 million. The actual Gas Tax came in at \$16.78 million which is 25.2% or \$5.66 million under the \$22.44 million estimated in the FY 2022-23 Adjusted Budget and \$2.08 million lower compared to the FY2021-22 year-end total of \$18.86 million. Petroleum prices are resetting from extraordinary 2022 highs and the fuel-service stations category dropped. Within this group, jet fuel sales continued to shrink as pilot shortages put

fewer planes in the air which lowered consumption demand according to HDL's California Consensus Forecast.

Table 36: FY 2022-23 State Transportation Gas Tax Fund Revenues (\$ in millions)

| Revenue Category | FY 2022-23 Adopted Budget | FY 2022-23 Adjusted Budget | FY 2022-23 Year-End Actuals | Year-End \$ Over / (Under) Adjusted Budget | Year-End % Over / (Under) Adjusted Budget |
|--------------------------------------|---------------------------|----------------------------|-----------------------------|--|---|
| Gas Tax | 22.44 | 22.44 | 16.78 | (5.66) | (25.2)% |
| Transfers from Fund Balance | 5.21 | 5.21 | — | (5.21) | (100.0)% |
| Project Offsets & Grants & Subsidies | — | 2.59 | — | (2.59) | (100.0)% |
| Service Charges | 0.14 | 0.14 | — | (0.14) | (100.0)% |
| Miscellaneous | 0.01 | 0.01 | — | (0.01) | (100.0)% |
| Interest Income | — | — | 3.56 | 3.55 | 217373.8 % |
| Interest Income | — | — | 0.28 | 0.28 | N / A |
| Total Revenue | 27.80 | 30.39 | 20.61 | (9.77) | (35.2)% |

*The adjusted budget includes Council Budget Amendments and Carryforwards

Expenditures - FY 2022-23 year-end expenditures came in at \$17.03 million, which is a savings of \$13.35 million when compared to the Adjusted Budget of \$30.39 million. Out of these savings, \$6.45 million will be carried forward on to FY2023-24 as commitments against projects that have not been spent. The remaining savings are mainly attributed to vacancies resulting in savings of \$5.40 million or 34.8% of their Personnel budget.

Table 37: FY 2022-23 State Transportation Funds Gas Tax Expenditures (\$ in millions)

| Agency / Department | FY 2022-23 Adopted Budget | FY 2022-23 Adjusted Budget | FY 2022-23 Year-End Actuals | Year-End \$ (Over) / Under Adjusted Budget | Year-End % (Over) / Under Adjusted Budget |
|---|---------------------------|----------------------------|-----------------------------|--|---|
| Capital Improvement Projects | 1.01 | 2.30 | 0.02 | 2.28 | 99.1 % |
| City Administrator | 0.16 | 0.18 | 0.12 | 0.06 | 35.2 % |
| Department of Transportation | 26.50 | 27.75 | 16.87 | 10.88 | 39.2 % |
| Economic and Workforce Development Department | — | 0.01 | — | 0.01 | 100.0 % |
| Finance Department | 0.08 | 0.08 | — | 0.08 | 100.0 % |
| Non-Departmental and Port | 0.04 | 0.04 | — | 0.04 | 100.0 % |
| Oakland Public Works Department | — | 0.02 | 0.03 | (0.01) | (37.1)% |
| Total Expenditures | 27.80 | 30.39 | 17.03 | 13.35 | 43.9 % |

*The adjusted budget includes Council Budget Amendments and Carryforwards

Fund Balance - FY 2022-23 revenue ended the year at \$20.61 million. Expenditures ended the year at \$17.03 million. The FY 2023-24 Adopted Budget assumed a budgeted contribution from fund balance in the amount \$8.48 million. Preliminary recommendations for carryforward from FY 2022-23 to FY 2023-24 have been authorized in the amount of \$6.45 million. As a result, the projected available fund balance in the State Transportation Gas Tax Funds (2230, 2232) decreased from \$7.99 million in FY 2021-22 to negative \$3.37 million in FY 2022-23.

Table 38: FY 2022-23 State Transportation Funds Year-End Available Fund Balance (\$ in millions)

| State Transportation (Gas Tax) Funds (2230, 2232) | FY 2022-23 Year-End Actuals |
|---|-----------------------------|
| Beginning Fund Balance - Audited | \$ 7.99 |
| Revenue | 20.61 |
| Expenditures | 17.03 |
| Estimated Current Year Surplus/(Shortfall) | 3.58 |
| Subtotal Fund Balance | 11.56 |
| Use of Fund Balance in FY 2023-24 | |
| Budgeted Transfer from Fund Balance | 8.48 |
| Preliminary FY 2022-23 to FY 2023-24 Carryforward | 6.45 |
| Estimated Ending Fund Balance | (3.37) |

Measure Q - OPR Preservation, Litter Reduction, Homelessness Support Act Fund (2244)

Measure Q, the 2020 Oakland Parks and Recreation, Preservation, Litter Reduction, and Homelessness Support Act Fund (2244), is a City of Oakland ballot initiative approved by voters on March 3, 2020 that established an annual special parcel tax for 20 years. This measure, which passed by more than a two-thirds majority, imposes a special parcel tax for the purpose of raising revenue to provide services for parks, landscape maintenance, and recreational services; to address homelessness and enable unsheltered and unhoused residents to access temporary shelters, transitional, supportive, and permanent housing; and to address water quality and litter reduction, including the maintenance and cleaning of stormwater trash collection systems.

Revenues - The FY 2022-23 \$44.92 million Adjusted Budget assumes \$15.93 million in use of fund balance to support carryforward expenditures. Year-end revenues came in at \$29.62 million, which is 52.8% or \$15.30 million under the Adjusted Budget of \$44.92 million. The actual Measure Q Tax came in at \$29.03 million which is 0.1% or \$0.04 million over the \$28.99 million estimated in the FY 2022-23 Adjusted Budget.

Table 39: FY 2022-23 Preservation, Litter Reduction, Homelessness Support Act Fund

Revenues (\$ in millions)

| Revenue Category | FY 2022-23 Adopted Budget | FY 2022-23 Adjusted Budget | FY 2022-23 Year-End Actuals | Year-End \$ Over / (Under) Adjusted Budget | Year-End % Over / (Under) Adjusted Budget |
|-----------------------|---------------------------|----------------------------|-----------------------------|--|---|
| Local Tax | 28.99 | 28.99 | 29.03 | 0.04 | 0.1 % |
| Project Offsets & | — | 15.93 | — | (15.93) | (100.0)% |
| Interest Income | — | — | 0.52 | 0.52 | N / A |
| Miscellaneous Revenue | — | — | 0.07 | 0.07 | N / A |
| Total Revenue | 28.99 | 44.92 | 29.62 | (15.30) | (52.8)% |

**The adjusted budget includes Council Budget Amendments and Carryforwards*

Expenditures - FY 2022-23 year-end expenditures came in at \$24.25 million, which is a savings of \$20.67 million when compared to the adjusted budget of \$44.92 million. Out of these savings, \$14.14 million will be carried forward on to FY 2023-24 as commitments against projects that have not been spent. The remaining savings are mainly attributed to vacancies resulting in savings of \$4.75 million or 26.8% of their Personnel budget.

Table 40: FY 2022-23 Measure Q - OPR Preservation, Litter Reduction, Homelessness Support Act Fund Expenditures (\$ in millions)

| Agency / Department | FY 2022-23 Adopted Budget | FY 2022-23 Adjusted Budget | FY 2022-23 Year-End Actuals | Year-End \$ (Over) / Under Adjusted Budget | Year-End % (Over) / Under Adjusted Budget |
|---|---------------------------|----------------------------|-----------------------------|--|---|
| Capital Improvement Projects | — | 1.12 | 0.15 | 0.97 | 86.6 % |
| City Administrator | 1.64 | 5.40 | 0.39 | 5.01 | 92.7 % |
| Finance Department | 0.08 | 0.08 | 0.01 | 0.07 | 92.1 % |
| Human Services Department | 6.55 | 10.12 | 5.97 | 4.15 | 41.0 % |
| Non-Departmental and Port | 0.44 | 0.92 | 0.49 | 0.43 | 46.8 % |
| Oakland Parks and Recreation Department | — | 0.24 | 0.10 | 0.14 | 57.9 % |
| Oakland Public Works Department | 20.27 | 27.05 | 17.15 | 9.90 | 36.6 % |
| Total Expenditures | 28.99 | 44.92 | 24.25 | 20.67 | 46.0 % |

**The adjusted budget includes Council Budget Amendments and Carryforwards*

Fund Balance - FY 2022-23 revenue ended the year at \$29.62 million. Expenditures ended the year at \$24.25 million. The FY 2023-24 Adopted Budget assumed a budgeted contribution from fund balance in the amount \$2.23 million. Preliminary recommendations for carryforward from FY 2022-23 to FY 2023-24 have been authorized in the amount of \$14.28 million. As a result, the estimated available fund balance in the Measure Q Fund (2252) is projected to decrease

from \$16.41 million in FY 2021-22 to \$5.26 million in FY 2022-23.

Table 41: FY 2022-23 Measure Q Year-End Fund Balance (\$ in millions)

| MEASURE Q (2244) | FY 2022-23 Year-End Actuals |
|---|------------------------------------|
| Beginning Fund Balance - Audited | \$ 16.41 |
| Revenue | 29.62 |
| Expenditures | 24.25 |
| Estimated Current Year Surplus/(Shortfall) | 5.37 |
| Subtotal Fund Balance | 21.78 |
| Use of Fund Balance in FY 2023-24 | |
| Budgeted Transfer from Fund Balance | 2.23 |
| Preliminary FY 2022-23 to FY 2023-24 Carryforward | 14.28 |
| Estimated Ending Fund Balance | 5.26 |

Measure Z - Public Safety and Services Violence Prevention Act of 2014 Fund (2252)

Measure Z, the Public Safety and Services Violence Prevention Act of 2014 Fund (2252), is a City of Oakland ballot initiative approved in November 2014 that provides annual funding for 10 years for violence prevention programs, police officers, fire services, and evaluation services. Measure Z requires a citizen's oversight commission to oversee the proper administration of the revenue collection, spending, and implementation of the strategies funded through the measure. Measure Z has two revenue sources: a parcel tax which is stable and grows with inflation, and an 8.5% parking tax which is subject to economic pressures.

Revenues - The FY 2022-23 \$36.49 million Adjusted Budget assumes \$7.29 million in use of fund balance to support FY 2021-22 carryforward expenditures. Year-end revenues came in at \$30.28 million, which is 21.3% or \$6.21 million under the Adjusted Budget of \$36.49 million. The actual Measure Z Tax came in at 19.80 which is 1.0% or \$0.20 million over the \$19.60 million estimated in the FY 2022-23 Adjusted Budget.

Table 42: FY 2022-23 Public Safety and Services Violence Prevention Act of 2014 Fund Revenues (\$ in millions)

| Revenue Category | FY 2022-23 Adopted Budget | FY 2022-23 Adjusted Budget | FY 2022-23 Year-End Actuals | Year-End \$ Over / (Under) Adjusted Budget | Year-End % Over / (Under) Adjusted Budget |
|-----------------------|---------------------------|----------------------------|-----------------------------|--|---|
| Local Tax | 19.60 | 19.60 | 19.80 | 0.20 | 1.0 % |
| Parking Tax | 9.60 | 9.60 | 10.22 | 0.62 | 6.5 % |
| Project Offsets & | — | 7.29 | — | (7.29) | (100.0)% |
| Interest Income | — | — | 0.26 | 0.26 | N / A |
| Miscellaneous Revenue | — | — | — | — | N / A |
| Total Revenue | 29.20 | 36.49 | 30.28 | (6.21) | (21.3)% |

**The adjusted budget includes Council Budget Amendments and Carryforwards*

Expenditures - FY 2022-23 year-end expenditures came in at \$24.40 million, which is a savings of \$12.09 million when compared to the Adjusted Budget of \$36.49 million. Out of these savings, \$12.12 million will be carried forward on to FY 2023-24 as commitments against projects that have not been spent. The remaining savings are mainly attributed to vacancies resulting in savings of \$3.12 million or 15.7% of their Personnel budget.

Table 43: FY 2022-23 Measure Z Fund Expenditures (\$ in millions)

| Agency / Department | FY 2022-23 Adopted Budget | FY 2022-23 Adjusted Budget | FY 2022-23 Year-End Actuals | Year-End \$ (Over) / Under Adjusted Budget | Year-End % (Over) / Under Adjusted Budget |
|-----------------------------------|---------------------------|----------------------------|-----------------------------|--|---|
| City Administrator | 0.74 | 1.48 | 0.07 | 1.41 | 95.0 % |
| Department of Violence Prevention | 10.50 | 16.11 | 8.54 | 7.57 | 47.0 % |
| Finance Department | 0.33 | 0.37 | 0.37 | — | (0.3) % |
| Fire Department | 2.00 | 2.00 | 2.00 | — | — % |
| Human Services Department | — | (0.05) | (0.12) | 0.07 | (130.7)% |
| Police Department | 15.63 | 16.59 | 13.55 | 3.04 | 18.3 % |
| Total Expenditures | 29.20 | 36.49 | 24.40 | 12.09 | 33.1 % |

**The adjusted budget includes Council Budget Amendments and Carryforwards*

Fund Balance - FY 2022-23 revenue ended the year at \$30.28 million. Expenditures ended the year at \$24.40 million. The FY 2023-24 Adopted Budget assumed a budgeted contribution from fund balance in the amount \$0.32 million. Preliminary recommendations for carryforward from FY 2022-23 to FY 2023-24 have been authorized in the amount of \$12.12 million. As a result, the estimated available fund balance in the Measure Q Fund (2252) decreased from \$7.57 million in FY 2021-22 to \$1.00 million in FY 2022-23.

Table 44: FY 2022-23 Measure Z Year-End Fund Balance (\$ in millions)

| Measure Z -Violence Prevention and Public Safety Act of 2014 Fund (2252) | FY 2022-23 Year-End Actuals |
|---|------------------------------------|
| Beginning Fund Balance - Audited | \$7.57 |
| Revenue | 30.28 |
| Expenditures | 24.40 |
| Estimated Current Year Surplus/(Shortfall) | 5.88 |
| Subtotal Fund Balance | 13.45 |
| Use of Fund Balance in FY 2023-24 | |
| Budgeted Transfer from Fund Balance | 0.32 |
| Preliminary FY 2022-23 to FY 2023-24 Carryforward | 12.12 |
| Estimated Ending Fund Balance | 1.00 |

Vacant Property Tax Fund (2270)

Measure W - Vacant Property Tax Fund (2270) is a City of Oakland ballot initiative approved by voters on November 6, 2018 that established an annual special tax on vacant property for 20 years to raise revenue necessary to support and fund homelessness programs and services, affordable housing, code enforcement, and clean-up of blighted properties and illegal dumping. A property is considered vacant if it is not in-use for at least 50 days in a calendar year. "Use" is defined as the performance of a function or operation. The per-parcel tax rates are \$6,000 for vacant properties or lots and \$3,000 for vacant condominium, duplex, townhouse and commercial ground floor commercial spaces. The tax is included in the secured property tax bill administered by the Alameda County.

Revenues - The FY 2022-23 \$6.89 million Adjusted Budget assumes \$1.51 million in use of fund balance to support carryforward expenditures. Year-end revenues came in at \$5.22 million, which is 31.1% or \$1.67 million under the Adjusted Budget of \$6.89 million, The actual Vacant Property Tax came in at \$5.16 million which is 4.0% or \$0.21 million under the \$5.38 million estimated in the FY 2022-23 Adjusted Budget.

Table 45: FY 2022-23 Vacant Property Tax Fund Revenues (\$ in millions)

| Revenue Category | FY 2022-23 Adopted Budget | FY 2022-23 Adjusted Budget | FY 2022-23 Year-End Actuals | Year-End \$ Over / (Under) Adjusted Budget | Year-End % Over / (Under) Adjusted Budget |
|----------------------|---------------------------|----------------------------|-----------------------------|--|---|
| Local Tax | 5.38 | 5.38 | 5.16 | (0.21) | (4.0) % |
| Project Offsets & | — | 1.51 | — | (1.51) | (100.0)% |
| Interest Income | — | — | 0.04 | 0.04 | N / A |
| Miscellaneous | — | — | 0.01 | 0.01 | N / A |
| Total Revenue | 5.38 | 6.89 | 5.22 | (1.67) | (31.1)% |

**The adjusted budget includes Council Budget Amendments and Carryforwards*

Expenditures - FY 2022-23 year-end expenditures came in at \$5.27 million, which is a savings of \$1.61 million, compared to the Adjusted Budget of \$6.89 million primarily due to vacancies.

Table 46: FY 2022-23 Vacant Property Tax Fund Expenditures (\$ in millions)

| Agency / Department | FY 2022-23 Adopted Budget | FY 2022-23 Adjusted Budget | FY 2022-23 Year-End Actuals | Year-End \$ (Over) / Under Adjusted Budget | Year-End % (Over) / Under Adjusted Budget |
|---------------------------|---------------------------|----------------------------|-----------------------------|--|---|
| City Administrator | — | 0.04 | 0.02 | 0.02 | 50.1 % |
| Human Services | 0.21 | 0.21 | 0.10 | 0.11 | 53.9 % |
| Oakland Public | 4.41 | 5.86 | 4.37 | 1.49 | 25.4 % |
| Total Expenditures | 5.38 | 6.89 | 5.27 | 1.61 | 23.4 % |

**The adjusted budget includes Council Budget Amendments and Carryforwards*

Fund Balance - FY 2022-23 revenue ended the year at \$5.22 million. Expenditures ended the year at \$5.27 million. The FY 2023-24 Adopted Budget assumed a budgeted contribution from fund balance in the amount \$0.19 million. Preliminary recommendations for carryforward from FY 2022-23 to FY 2023-24 have been authorized in the amount of \$0.58 million. As a result, the estimated available fund balance in the Vacant Property Tax Fund (2270) decreased from \$1.07 million in FY 2021-22 to negative \$0.10 million in FY 2022-23.

Table 47: FY 2022-23 Vacant Property Tax Fund Year-End Available Fund Balance (\$ in millions)

| Vacant Property Tax Fund (2270) | FY 2022-23 Year-End Actuals |
|---|-----------------------------|
| Beginning Fund Balance - Audited | \$1.07 |
| Revenue | 5.22 |
| Expenditures | 5.27 |
| Estimated Current Year Surplus/(Shortfall) | (0.06) |
| Subtotal Fund Balance | 1.01 |
| Use of Fund Balance in FY 2023-24 | |
| Budgeted Transfer from Fund Balance | 0.53 |
| Preliminary FY 2022-23 to FY 2023-24 Carryforward | 0.58 |
| Estimated Ending Fund Balance | (0.10) |

Landscaping and Lighting Assessment District (LLAD) Fund (2310)

The Landscaping and Lighting Assessment District (LLAD) Fund (2310) revenue is generated through a direct benefit assessment, or special assessment and is restricted by statute to be used for street lighting, landscaping, and public parks and recreation facility maintenance, and multi-use fields.

Revenues - The FY 2022-23 \$20.12 million Adjusted Budget assumes \$0.68 million in use of fund balance to support carryforward expenditures. Year-end revenues came in at \$19.58 million, which is 2.7% or \$0.53 million under the Adjusted Budget of \$20.12 million. The actual LLAD Tax came in at \$19.45 million which is 1.5% or \$0.29 million over the \$19.16 million estimated in the FY 2022-23 Adjusted Budget.

Table 48: FY 2022-23 Landscaping and Lighting Assessment District (LLAD) Fund Revenue (\$ in millions)

| Revenue Category | FY 2022-23 Adopted Budget | FY 2022-23 Adjusted Budget | FY 2022-23 Year-End Actuals | Year-End \$ Over / (Under) Adjusted Budget | Year-End % Over / (Under) Adjusted Budget |
|-----------------------|---------------------------|----------------------------|-----------------------------|--|---|
| Local Tax | 19.16 | 19.16 | 19.45 | 0.29 | 1.5 % |
| Project Offsets & | — | 0.68 | — | (0.68) | (100.0)% |
| Service Charges | 0.21 | 0.21 | — | (0.21) | (100.0)% |
| Licenses & Permits | 0.08 | 0.08 | 0.11 | 0.03 | 36.7 % |
| Interest Income | — | — | 0.01 | 0.01 | N / A |
| Miscellaneous Revenue | — | — | 0.02 | 0.02 | N / A |
| Total Revenue | 19.44 | 20.12 | 19.58 | (0.53) | (2.7)% |

**The adjusted budget includes Council Budget Amendments and Carryforwards*

Expenditures - FY 2022-23 year-end expenditures came in at \$20.04 million, which is a savings of \$0.08 million, compared to the Adjusted Budget of \$20.12 million.

Table 49: FY 2022-23 Landscaping and Lighting Assessment District (LLAD) Fund Expenditures (\$ in millions)

| Agency / Department | FY 2022-23 Adopted Budget | FY 2022-23 Adjusted Budget | FY 2022-23 Year-End Actuals | Year-End \$ (Over) / Under Adjusted Budget | Year-End % (Over) / Under Adjusted Budget |
|---|---------------------------|----------------------------|-----------------------------|--|---|
| Department of Transportation | 2.70 | 2.71 | 2.77 | (0.06) | (2.3) % |
| Finance Department | 0.02 | 0.02 | 0.01 | 0.01 | 34.0 % |
| Non-Departmental and Port | 5.04 | 5.04 | 4.77 | 0.28 | 5.5 % |
| Oakland Parks and Recreation Department | 3.97 | 3.97 | 3.97 | — | — % |
| Oakland Public Works Department | 7.71 | 8.38 | 8.52 | (0.15) | (1.7)% |
| Total Expenditures | 19.44 | 20.12 | 20.04 | 0.08 | 0.4 % |

**The adjusted budget includes Council Budget Amendments and Carryforwards*

Fund Balance - FY 2022-23 revenue ended the year at \$19.58 million. Expenditures ended the year at \$20.04 million. The FY 2023-24 Adopted Budget assumed a budgeted contribution from fund balance in the amount negative \$0.01 million. Preliminary recommendations for carryforward from FY 2022-23 to FY 2023-24 have been authorized in the amount of \$0.26 million. As a result, the fund balance in the Landscaping and Lighting Assessment District (2310) decreased from \$0.45 million in FY 2021-22 to negative \$0.25 million in FY 2022-23.

Table 50: FY 2022-23 Landscaping and Lighting Assessment District (LLAD) Fund Balance (\$ in millions)

| Landscaping & Lighting Assess. District Fund (LLAD) (2310) | FY 2022-23 Year-End Actuals |
|--|-----------------------------|
| Beginning Fund Balance - Audited | \$ 0.45 |
| Revenue | 19.58 |
| Expenditures | 20.04 |
| Estimated Current Year Surplus/(Shortfall) | (0.46) |
| Subtotal Fund Balance | — |
| Use of Fund Balance in FY 2023-24 | |
| Budgeted Transfer from Fund Balance in FY 2023-24 | (0.01) |
| FY 2022-23 to FY 2023-24 Carryforward | 0.26 |
| Estimated Ending Available Fund Balance | (0.25) |

Development Service Fund (2415)

The Development Service Fund (2415) was created on June 20, 2006 by Ordinance No. 12741 C.M.S. This fund collects revenues from licenses, fees, and permits from housing and commercial planning and construction-related activities to support planning and zoning services, construction inspections and permit approvals, building code enforcement, plan checks and engineering services. Furthermore, this fund is required to keep a minimum 7.5% reserve of annual budgeted revenues for its balance, which would be \$3.91 million in FY2022-23.

Table 51: Historical Revenue for Fund 2415

| Fiscal Year | Budgeted Revenue | Actual Revenue |
|-------------|------------------|----------------|
| FY 2021-22 | 63.98 | 73.94 |
| FY 2020-21 | 47.33 | 50.25 |
| FY 2019-20 | 61.58 | 60.71 |
| FY 2018-19 | 49.92 | 63.20 |
| FY 2017-18 | 45.14 | 90.13 |
| FY 2016-17 | 38.03 | 77.15 |

Revenues - The FY 2022-23 \$150.10 million Adjusted Budget assumes \$104.05 in use of fund balance to balance the Adopted Budget and \$51.69 million to support carryforward expenditures. Year-end revenues came in at \$65.32 million, which is 86.2% or \$84.78 million under the Adjusted Budget of \$150.10 million. The actual service charges in the Development Service Fund came in at \$26.97 million which is 10.3% or \$3.08 million under the \$30.05 million estimated in the FY 2022-23 Adjusted Budget driven by under-collecting in Engineering and Fire Prevention Inspections. While Licenses and Permits came in at \$31.59 million which is 48.0% or \$10.24 million above the \$21.34 million estimated in the FY2022-23 Adjusted Budget driven by an increase in construction permits.

Table 52: FY 2022-23 Development Service Fund Revenues (\$ in millions)

| Revenue Category | FY 2022-23 Adopted Budget | FY 2022-23 Adjusted Budget | FY 2022-23 Year-End Actuals | Year-End \$ Over / (Under) Adjusted Budget | Year-End % Over / (Under) Adjusted Budget |
|---------------------------------|---------------------------|----------------------------|-----------------------------|--|---|
| Project Offsets & Carryforwards | — | 51.69 | — | (51.69) | (100.0)% |
| Transfers from Fund | 39.97 | 46.17 | — | (46.17) | (100.0)% |
| Service Charges | 30.05 | 30.05 | 26.97 | (3.08) | (10.3)% |
| Licenses & Permits | 21.34 | 21.34 | 31.59 | 10.24 | 48.0 % |
| Fines & Penalties | 0.62 | 0.62 | 1.51 | 0.88 | 141.6 % |
| Miscellaneous | 0.23 | 0.23 | 1.58 | 1.35 | 590.1 % |
| Interest Income | — | — | 3.68 | 3.68 | N / A |
| Total Revenue | 92.21 | 150.10 | 65.32 | (84.78) | (86.2)% |

**The adjusted budget includes Council Budget Amendments and Carryforwards*

Expenditures - FY 2022-23 year-end expenditures came in at \$76.21 million, which is a savings of \$73.89 million, compared to the Adjusted Budget of \$150.10 million. Out of these savings, \$32.35 million will be carried forward on to FY2023-24 as commitments against projects that have not been spent. The remaining savings are mainly attributed to vacancies resulting in savings of \$19.37 million or 24.5% of their Personnel budget. The adjusted budget assumes a budgeted contribution to fund balance in the amount of \$0.16 million.

Table 53: FY 2022-23 Development Service Fund Expenditures (\$ in millions)

| Agency / Department | FY 2022-23 Adopted Budget | FY 2022-23 Adjusted Budget | FY 2022-23 Year-End Actuals | Year-End \$ (Over) / Under Adjusted Budget | Year-End % (Over) / Under Adjusted Budget |
|---|---------------------------|----------------------------|-----------------------------|--|---|
| City Administrator | 2.70 | 3.10 | 2.52 | 0.58 | 18.7 % |
| City Attorney | 3.40 | 3.51 | 3.44 | 0.07 | 2.1 % |
| City Auditor | 0.04 | 0.04 | 0.04 | 0.01 | 17.3 % |
| Department of Transportation | 15.70 | 27.29 | 10.96 | 16.33 | 59.8 % |
| Economic and Workforce Development Department | 0.75 | 0.99 | 0.72 | 0.27 | 27.3 % |
| Finance Department | 1.64 | 1.64 | 1.24 | 0.40 | 24.5 % |
| Fire Department | 11.14 | 15.27 | 5.91 | 9.36 | 61.3 % |
| Human Resources Management Department | 1.13 | 1.13 | 0.36 | 0.76 | 67.7 % |
| Information Technology Department | 1.94 | 2.11 | 1.60 | 0.52 | 24.5 % |
| Mayor | 0.35 | 0.35 | 0.21 | 0.14 | 41.0 % |
| Non-Departmental and Port | 6.62 | 5.49 | 3.95 | 1.54 | 28.0 % |
| Oakland Public Works Department | 1.62 | 5.27 | 1.22 | 4.04 | 76.7 % |
| Planning and Building Department | 45.17 | 83.87 | 43.98 | 39.89 | 47.6 % |
| Total Expenditures | 92.21 | 150.10 | 76.21 | 73.89 | 49.2 % |

**The adjusted budget includes Council Budget Amendments and Carryforwards*

Fund Balance - The large fund balance, \$133.28 million at the end of FY 2021-22, has accumulated over the life of the fund due to revenues exceeding the budget as well as longstanding underspending or delays in expenditures attributed to a high number of vacancies within the Planning and Building Department. Furthermore, this fund is required to keep a minimum 7.5% reserve of annual budgeted revenues for its balance, which would be \$3.91 million in FY2022-23.

FY 2022-23 revenue ended the year at \$65.32 million. Expenditures ended the year at \$76.21 million. The FY 2023-24 Adopted Budget assumed a budgeted contribution from fund balance in the amount of \$64.46 million. Preliminary recommendations for carryforward from FY 2022-23 to FY 2023-24 have been authorized in the amount of \$30.17 million. As a result, the estimated available fund balance in the Development Service Fund (2415) decreased from \$133.28 million in FY 2021-22 to \$27.76 million in FY 2022-23.

Table 54: FY 2022-23 Development Service Fund Year-End Available Fund Balance (\$ in millions)

| Development Service Fund (2415) | FY 2022-23 Year-End Actuals |
|---|------------------------------------|
| Beginning Fund Balance - Audited | \$ 133.28 |
| Revenue | 65.32 |
| Expenditures | 76.21 |
| Estimated Current Year Surplus/(Shortfall) | (10.89) |
| Subtotal Fund Balance | 122.38 |
| Use of Fund Balance in FY 2023-24 | |
| Budgeted Transfer from Fund Balance | 64.46 |
| Preliminary FY 2022-23 to FY 2023-24 Carryforward | 30.17 |
| Estimated Ending Fund Balance | 27.76 |

Transient Occupancy Tax (Measure C) Fund (2419)

The Transient Occupancy Tax (Hotel Tax) Fund (2419) is a City of Oakland initiative approved by voters in July 2009 that imposed a 3% special transient occupancy tax on the privilege of renting a hotel room in the City. The revenue generated by this special tax is allocated as follows: 50% to the Oakland Convention and Visitor’s Bureau for its expenses and promotion of tourism activities, and 12.5% each to the Oakland Zoo, the Oakland Museum of California, the Chabot Space and Science Center and the City’s Cultural Arts Programs and Festivals.

Revenues - The FY 2022-23 \$7.36 million Adjusted Budget assumes \$0.82 million in use of fund balance to support carryforward expenditures. Year-end revenues came in at \$5.55 million, which is 27.7% or \$1.81 million under the Adjusted Budget of \$7.36 million. The actual Measure C Tax came in at \$5.51 million which is 15.7% or \$1.03 million under the \$6.54 million estimated in the FY 2022-23 Adjusted Budget as hotels have still not recovered to the pre-pandemic TOT collection levels.

Table 55: FY 2022-23 Transient Occupancy Tax (Measure C) Fund Revenues (\$ in millions)

| Revenue Category | FY 2022-23 Adopted Budget | FY 2022-23 Adjusted Budget | FY 2022-23 Year-End Actuals | Year-End \$ Over / (Under) Adjusted Budget | Year-End % Over / (Under) Adjusted Budget |
|-------------------------|---------------------------|----------------------------|-----------------------------|--|---|
| Transient Occupancy Tax | 6.54 | 6.54 | 5.51 | (1.03) | (15.7)% |
| Project Offsets & | — | 0.82 | — | (0.82) | (100.0)% |
| Interest Income | — | — | 0.04 | 0.04 | N / A |
| Miscellaneous Revenue | — | — | — | — | N / A |
| Total Revenue | 6.54 | 7.36 | 5.55 | (1.81) | (27.7)% |

**The adjusted budget includes Council Budget Amendments and Carryforwards*

Expenditures - FY 2022-23 year-end expenditures came in at \$4.37 million, which is a savings of \$2.99 million, compared to the Adjusted Budget of \$7.36 million. Out of these savings, \$0.55 million will be carried forward on to FY 2023-24 as commitments against projects that have not been spent.

Table 56: FY 2022-23 Transient Occupancy Tax (Measure C) Fund Expenditures (\$ in millions)

| Agency / Department | FY 2022-23 Adopted Budget | FY 2022-23 Adjusted Budget | FY 2022-23 Year-End Actuals | Year-End \$ (Over) / Under Adjusted Budget | Year-End % (Over) / Under Adjusted Budget |
|---|---------------------------|----------------------------|-----------------------------|--|---|
| Economic and Workforce Development Department | 0.82 | 0.83 | 0.28 | 0.55 | 65.8 % |
| Non-Departmental and Port | 5.72 | 6.53 | 4.09 | 2.44 | 37.4 % |
| Total Expenditures | 6.54 | 7.36 | 4.37 | 2.99 | 40.6 % |

**The adjusted budget includes Council Budget Amendments and Carryforwards*

Fund Balance - FY 2022-23 revenues ended the year at \$5.55 million. Expenditures ended the year at \$4.37 million. Preliminary recommendations for carryforward from FY 2022-23 to FY 2023-24 have been authorized in the amount of \$0.55 million. As a result, the fund balance in the Measure C Fund (2419) increased from \$0.14 million in FY 2021-22 to \$0.66 million in FY 2022-23.

Table 57: FY 2022-23 Transient Occupancy Tax (Measure C) Fund Year-End Available Fund Balance (\$ in millions)

| Measure C - Transient Occupancy Tax (TOT) Surcharge Fund (2419) | FY 2022-23 Year-End Actuals |
|---|-----------------------------|
| Beginning Fund Balance - Audited | \$ 0.14 |
| Revenue | 5.55 |
| Expenditures | 4.37 |
| Estimated Current Year Surplus/(Shortfall) | 1.18 |
| Subtotal Fund Balance | 1.32 |
| Use of Fund Balance in FY 2023-24 | |
| Budgeted Transfer from Fund Balance | 0.11 |
| Preliminary FY 2022-23 to FY 2023-24 Carryforward | 0.55 |
| Estimated Ending Fund Balance | 0.66 |

Reproduction Fund (4300)

The Reproduction Fund (4300) is reported on a modified full accrual basis to reflect current assets and liabilities. Revenues are generated from equipment rental and services charges to operating departments for personnel, maintenance and replacement of equipment in the City's print shop.

Revenues - The FY 2022-23 \$2.36 million Adjusted Budget assumes \$0.04 million in use of fund balance to support carryforward expenditures. Year-end revenues came in at \$2.29 million, which is 3% or \$0.07 million under the Adjusted Budget of \$2.36 million. The actual Reproduction Fund internal service charges came in at the FY 2022-23 Adjusted Budget of \$1.67 million.

Table 58: FY 2022-23 Reproduction Fund Revenues (\$ in millions)

| Revenue Category | FY 2022-23 Adopted Budget | FY 2022-23 Adjusted Budget | FY 2022-23 Year-End Actuals | Year-End \$ Over / (Under) Adjusted Budget | Year-End % Over / (Under) Adjusted Budget |
|------------------------|---------------------------|----------------------------|-----------------------------|--|---|
| Internal Service Funds | 1.67 | 1.67 | 1.67 | — | — |
| Interfund Transfers | 0.66 | 0.66 | 0.66 | — | — |
| Project Offsets & | — | 0.04 | — | (0.04) | (100) % |
| Interest Income | — | — | (0.02) | (0.02) | N / A |
| Miscellaneous Revenue | — | — | (0.01) | (0.01) | N / A |
| Total Revenue | 2.32 | 2.36 | 2.29 | (0.07) | (3) % |

*The adjusted budget includes Council Budget Amendments and Carryforwards

Expenditures - FY 2022-23 expenditures ended the year at \$1.00 million, which is a decrease of \$1.36 million, compared to the Adjusted Budget of \$2.36 million. The Adjusted Budget assumes \$0.96 million as an expenditure budgeted as a contribution to fund balance. The savings is mainly attributed to vacancies.

Table 59: FY 2022-23 Reproduction Fund Expenditures (\$ in millions)

| Agency / Department | FY 2022-23 Adopted Budget | FY 2022-23 Adjusted Budget | FY 2022-23 Year-End Actuals | Year-End \$ (Over) / Under Adjusted Budget | Year-End % (Over) / Under Adjusted Budget |
|-----------------------------------|---------------------------|----------------------------|-----------------------------|--|---|
| Information Technology Department | 1.36 | 1.40 | 1.00 | 0.40 | 28.3 % |
| Non-Departmental and Port | 0.96 | 0.96 | — | 0.96 | 100.0 % |
| Total | 2.32 | 2.36 | 1.00 | 1.36 | 57.5 % |

**The adjusted budget includes Council Budget Amendments and Carryforwards*

Fund Balance - FY 2022-23 revenue ended the year at \$2.29 million. Expenditures ended the year at \$1.00 million. As a result of the operating surplus of \$1.29 million, \$0.13 million will be carried forward on to FY 2023-24 as commitments against projects that have not been spent. The fund balance in the Reproduction Fund (4300) increased from a negative \$0.68 million in FY 2021-22 to \$0.47 million in FY 2022-23.

Table 60: FY 2022-23 Reproduction Fund Year-End Available Fund Balance (\$ in millions)

| Reproduction Fund (4300) | FY 2022-23 Year-End Actuals |
|---|-----------------------------|
| Beginning Fund Balance - Audited | \$ (0.68) |
| Revenue | 2.29 |
| Expenditures | 1.00 |
| Estimated Current Year Surplus/(Shortfall) | 1.29 |
| Subtotal Fund Balance | 0.60 |
| Use of Fund Balance in FY 2023-24 | |
| Budgeted Transfer from Fund Balance | — |
| Preliminary FY 2022-23 to FY 2023-24 Carryforward | 0.13 |
| Estimated Ending Fund Balance | 0.47 |

City Facilities Fund (4400)

The Facilities Fund (4400) is reported on a modified full accrual basis to reflect current assets and liabilities. The Fund supports the Citywide function for building maintenance and janitorial services of City-owned facilities. Revenues are generated by charges to internal user departments.

Revenues - The FY 2022-23 \$50.76 million Adjusted Budget assumes \$3.43 million in use of fund balance to support carryforward expenditures. Year-end revenues came in at \$44.48 million, which is 13.3% or \$6.28 million under the Adjusted Budget of \$50.76 million. The actual City Facilities Fund internal service charges came in at \$41.89 million which is \$0.02 million over \$41.87 million estimated in the FY 2022-23 Adjusted Budget.

Table 61: FY 2022-23 City Facilities Fund Revenues (\$ in millions)

| Revenue Category | FY 2022-23 Adopted Budget | FY 2022-23 Adjusted Budget | FY 2022-23 Year-End Actuals | Year-End \$ Over / (Under) Adjusted Budget | Year-End % Over / (Under) Adjusted Budget |
|---------------------------------|---------------------------|----------------------------|-----------------------------|--|---|
| Internal Service Funds | 41.87 | 41.87 | 41.89 | 0.02 | — % |
| Project Offsets & Carryforwards | — | 3.43 | — | (3.43) | (100.0) % |
| Transfers from Fund Balance | 2.49 | 2.49 | — | (2.49) | (100.0)% |
| Miscellaneous | — | 2.42 | 1.38 | (1.04) | (42.9)% |
| Service Charges | 0.55 | 0.55 | 0.77 | 0.22 | 39.1 % |
| Interest Income | — | — | 0.44 | 0.44 | N / A |
| Total Revenue | 44.91 | 50.76 | 44.48 | (6.28) | (13.3)% |

**The adjusted budget includes Council Budget Amendments and Carryforwards*

Expenditures - FY 2022-23 expenditures ended the year at \$45.95 million, which is a savings of \$4.81 million compared to the Adjusted Budget of \$50.76 million. The Adjusted Budget assumes an expenditure in the amount of \$0.11 million as a contribution to fund balance. Out of the savings, \$6.74 million will be carried forward on to FY2023-24 as commitments against projects that have not been spent.

Table 62: FY 2022-23 City Facilities Fund Expenditures (\$ in millions)

| Agency / Department | FY 2022-23 Adopted Budget | FY 2022-23 Adjusted Budget | FY 2022-23 Year-End Actuals | Year-End \$ (Over) / Under Adjusted Budget | Year-End % (Over) / Under Adjusted Budget |
|---|---------------------------|----------------------------|-----------------------------|--|---|
| City Administrator | 0.41 | 0.41 | 0.43 | (0.02) | (4.7) % |
| Human Resources Management Department | 0.02 | 0.02 | — | 0.02 | 100.0 % |
| Human Services Department | 0.74 | 0.86 | 0.52 | 0.34 | 39.1 % |
| Non-Departmental and Port | 0.42 | 0.42 | 0.31 | 0.11 | 26.9 % |
| Oakland Parks and Recreation Department | — | 0.20 | — | 0.20 | 100.0 % |
| Oakland Public Works Department | 43.32 | 46.61 | 44.69 | 1.92 | 4.1 % |
| Total | 44.91 | 50.76 | 45.95 | 4.81 | 9.5 % |

**The adjusted budget includes Council Budget Amendments and Carryforwards*

Fund Balance - FY 2022-23 revenue ended the year at \$44.48 million. Expenditures ended the year at \$45.95 million. Preliminary recommendations for carryforward from FY 2022-23 to FY 2023-24 have been authorized in the amount of \$6.74 million. As a result, the fund balance in the Reproduction Fund (4400) is estimated to decrease from \$2.55 million in FY 2021-22 to negative \$5.67 million in FY 2022-23.

Table 63: FY 2022-23 Facilities Fund Year-End Available Fund Balance (\$ in millions)

| City Facilities Fund (4400) | FY 2022-23 Year-End Actuals |
|---|-----------------------------|
| Beginning Fund Balance - Audited | \$ 2.55 |
| Revenue | 44.48 |
| Expenditures | 45.95 |
| Estimated Current Year Surplus/(Shortfall) | (1.48) |
| Subtotal Fund Balance | 1.07 |
| Use of Fund Balance in FY 2023-24 | |
| Budgeted Transfer from Fund Balance in FY 2023-24 | — |
| Preliminary FY 2022-23 to FY 2023-24 Carryforward | 6.74 |
| Estimated Ending Available Fund Balance | (5.67) |

Central Stores Fund (4500)

The Central Stores Fund (4500) is reported on a modified full accrual basis to reflect current assets and liabilities. The Central Stores operation and facility was closed during a restructuring of the inventory model in Public Works. This fund now supports the Citywide mail room function and revenues are generated by charges to internal user departments.

Revenues - FY 2022-23 revenues ended the year at \$3.24 million, which is a decrease of 2.1% or \$0.07 million compared to the adjusted budget of \$3.31 million. The actual Central Stores Fund internal service charges came in at the FY 2022-23 Adjusted Budget of \$2.02 million.

Table 64: FY 2022-23 Central Stores Fund Revenues (\$ in millions)

| Revenue Category | FY 2022-23 Adopted Budget | FY 2022-23 Adjusted Budget | FY 2022-23 Year-End Actuals | Year-End \$ Over / (Under) Adjusted Budget | Year-End % Over / (Under) Adjusted Budget |
|------------------------|---------------------------|----------------------------|-----------------------------|--|---|
| Interfund Transfers | 2.02 | 2.02 | 2.02 | — | — % |
| Internal Service Funds | 1.30 | 1.30 | 1.30 | — | — % |
| Interest Income | — | — | (0.03) | (0.03) | N / A |
| Miscellaneous Revenue | — | — | (0.04) | (0.04) | N / A |
| Total Revenue | 3.31 | 3.31 | 3.24 | (0.07) | (2.1)% |

**The adjusted budget includes Council Budget Amendments and Carryforwards*

Expenditures - FY 2022-23 expenditures ended the year at \$0.54 million, which is a savings of \$2.77 million, compared to the Adjusted Budget of \$3.32 million. The adjusted budget assumed a budgeted contribution to fund balance in the amount of \$2.79 million.

Table 65: FY 2022-23 Central Stores Fund Expenditures (\$ in millions)

| Agency / Department | FY 2022-23 Adopted Budget | FY 2022-23 Adjusted Budget | FY 2022-23 Year-End Actuals | Year-End \$ (Over) / Under Adjusted Budget | Year-End % (Over) / Under Adjusted Budget |
|----------------------------|---------------------------|----------------------------|-----------------------------|--|---|
| Finance Department | 0.49 | 0.49 | 0.54 | (0.05) | (10.6)% |
| Non- Departmental and Port | 2.83 | 2.83 | — | 2.83 | 100.0 % |
| Total | 3.31 | 3.32 | 0.54 | 2.77 | 83.6 % |

**The adjusted budget includes Council Budget Amendments and Carryforwards*

Fund Balance - FY 2022-23 revenue ended the year at \$3.24 million. Expenditures ended the year at \$0.54 million. As a result of the operating surplus of \$2.70 million, the fund balance in the Reproduction Fund (4500) improved from negative \$2.82 million in FY 2021-22 to negative \$0.14 million in FY 2022-23.

Table 66: FY 2022-23 Central Stores Fund Year-End Available Fund Balance (\$ in millions)

| Central Stores Fund (4500) | FY 2022-23 Year-End Actuals |
|---|-----------------------------|
| Beginning Fund Balance - Audited | \$ (2.82) |
| Revenue | 3.24 |
| Expenditures | 0.54 |
| Estimated Current Year Surplus/(Shortfall) | 2.70 |
| Subtotal Fund Balance | (0.12) |
| Use of Fund Balance in FY 2023-24 | |
| Budgeted Transfer from Fund Balance | — |
| Preliminary FY 2022-23 to FY 2023-24 Carryforward | 0.02 |
| Estimated Ending Fund Balance | (0.14) |

Purchasing Fund (4550)

The Purchasing Fund (4550) is reported on a modified full accrual basis to reflect current assets and liabilities. The Purchasing Fund supports the Citywide purchasing function for good and services. Revenues are generated by charges to internal user departments.

Revenues - The FY 2022-23 \$2.32 million Adjusted Budget assumes \$0.31 million in use of fund balance to balance budgeted expenditures and \$0.03 million in use of fund balance to support carryforward expenditures. Year-end revenues came in at \$1.99 million, which is 14.3% or \$0.33 million under the Adjusted Budget of \$2.32 million. The actual Purchasing Fund internal service charges came in at the FY 2022-23 Adjusted Budget of \$1.79 million.

Table 67: FY 2022-23 Purchasing Fund Revenues (\$ in millions)

| Revenue Category | FY 2022-23 Adopted Budget | FY 2022-23 Adjusted Budget | FY 2022-23 Year-End Actuals | Year-End \$ Over / (Under) Adjusted Budget | Year-End % Over / (Under) Adjusted Budget |
|---------------------------------|---------------------------|----------------------------|-----------------------------|--|---|
| Internal Service Funds | 1.79 | 1.79 | 1.79 | — | — % |
| Transfers from Fund Balance | 0.31 | 0.31 | — | (0.31) | (100.0)% |
| Interfund Transfers | 0.19 | 0.19 | 0.19 | — | — % |
| Project Offsets & Carryforwards | — | 0.03 | — | (0.03) | (100.0)% |
| Total Revenue | 2.29 | 2.32 | 1.99 | (0.33) | (14.3)% |

**The adjusted budget includes Council Budget Amendments and Carryforwards*

Expenditures - FY 2022-23 expenditures ended the year at \$1.83 million, which is a savings of \$0.49 million, compared to the adjusted budget of \$2.32 million.

Table 68: FY 2022-23 Purchasing Fund Expenditures (\$ in millions)

| Agency / Department | FY 2022-23 Adopted Budget | FY 2022-23 Adjusted Budget | FY 2022-23 Year-End Actuals | Year-End \$ (Over) / Under Adjusted Budget | Year-End % (Over) / Under Adjusted Budget |
|---------------------------|---------------------------|----------------------------|-----------------------------|--|---|
| Finance Department | 2.10 | 2.13 | 1.83 | 0.30 | 14.1 % |
| Non-Departmental and Port | 0.19 | 0.19 | — | 0.19 | 100.0 % |
| Total | 2.29 | 2.32 | 1.83 | 0.49 | 21.2 % |

**The adjusted budget includes Council Budget Amendments and Carryforwards*

Fund Balance - FY 2022-23 revenue ended the year at \$1.99 million. Expenditures ended the year at \$1.83 million. There is a budgeted contribution to fund balance in the amount of \$0.19 million. As a result of the operating surplus of \$0.16 million, the negative fund balance in the Purchasing Fund (4550) improved from negative \$0.20 million in FY 2021-22 to negative \$0.05 million in FY 2022-23.

Table 69: FY 2022-23 Purchasing Fund Year-End Available Fund Balance (\$ in millions)

| Purchasing Fund (4550) | FY 2022-23 Year-End Actuals |
|---|-----------------------------|
| Beginning Fund Balance - Audited | \$ (0.20) |
| Revenue | 1.99 |
| Expenditures | 1.83 |
| Estimated Current Year Surplus/(Shortfall) | 0.16 |
| Subtotal Fund Balance | (0.04) |
| Use of Fund Balance in FY 2023-24 | |
| Budgeted Transfer from Fund Balance | (0.01) |
| Preliminary FY 2022-23 to FY 2023-24 Carryforward | 0.03 |
| Estimated Ending Fund Balance | (0.05) |

Information Technology Fund (4600)

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

Revenues - The FY 2022-23 \$32.45 million Adjusted Budget assumes \$11.27 million in use of fund balance to support carryforward expenditures. Year-end revenues came in at \$21.20 million, which is 53.1% or \$11.24 million under the Adjusted Budget of \$32.45 million. The actual Information Technology internal service charges came in at \$17.59 million which is 0.5% or \$0.09 million under the \$17.68 million estimated in the FY 2022-23 Adjusted Budget.

Table 70: FY 2022-23 Information Technology Fund Revenues (\$ in millions)

| Revenue Category | FY 2022-23 Adopted Budget | FY 2022-23 Adjusted Budget | FY 2022-23 Year-End Actuals | Year-End \$ Over / (Under) Adjusted Budget | Year-End % Over / (Under) Adjusted Budget |
|------------------------|---------------------------|----------------------------|-----------------------------|--|---|
| Internal Service Funds | 17.68 | 17.68 | 17.59 | (0.09) | (0.5) % |
| Project Offsets & | — | 11.27 | — | (11.27) | (100.0)% |
| Interfund Transfers | 3.50 | 3.50 | 3.50 | — | — % |
| Interest Income | — | — | 0.09 | 0.09 | N / A |
| Miscellaneous | — | — | 0.02 | 0.02 | N / A |
| Total Revenue | 21.18 | 32.45 | 21.20 | (11.24) | (53.1)% |

**The adjusted budget includes Council Budget Amendments and Carryforwards*

Expenditures - FY 2022-23 expenditures ended the year at \$12.60 million, which is a savings of \$19.85 million, compared to the Adjusted Budget of \$32.45 million. Out of these savings, \$12.81 million will be carried forward on to FY2023-24 as commitments against projects that have not been spent.

Table 71: FY 2022-23 Information Technology Fund Expenditures (\$ in millions)

| Agency / Department | FY 2022-23 Adopted Budget | FY 2022-23 Adjusted Budget | FY 2022-23 Year-End Actuals | Year-End \$ (Over) / Under Adjusted Budget | Year-End % (Over) / Under Adjusted Budget |
|---------------------------------------|---------------------------|----------------------------|-----------------------------|--|---|
| Capital Improvement Projects | — | 3.66 | — | 3.66 | 100.0 % |
| City Administrator | 0.63 | 0.83 | 0.58 | 0.25 | 29.9 % |
| Finance Department | 2.06 | 4.18 | 0.58 | 3.60 | 86.0 % |
| Fire Department | 0.42 | 0.65 | 0.12 | 0.53 | 80.9 % |
| Human Resources Management Department | 0.23 | 0.23 | 0.14 | 0.09 | 37.6 % |
| Information Technology Department | 11.08 | 15.05 | 9.69 | 5.36 | 35.6 % |
| Non-Departmental and Port | 6.76 | 7.64 | 1.48 | 6.17 | 80.7 % |
| Race and Equity Department | — | 0.20 | — | 0.20 | 100.0 % |
| Total | 21.18 | 32.45 | 12.60 | 19.85 | 61.2 % |

**The adjusted budget includes Council Budget Amendments and Carryforwards*

Fund Balance - FY 2022-23 revenue ended the year at \$21.20 million. Expenditures ended the year at \$12.60 million. Preliminary recommendations for carryforward from FY 2022-23 to FY 2023-24 have been authorized in the amount of \$12.81 million. As a result, the estimated available fund balance in the Information Technology Fund (4600) decreased from \$6.80 million in FY 2021-22 to \$2.00 million in FY 2022-23.

Table 72: FY 2022-23 Information Technology Fund Year-End Available Fund Balance (\$ in millions)

| Information Technology Fund (4600) | FY 2022-23 Year-End Actuals |
|---|-----------------------------|
| Beginning Fund Balance - Audited | \$ 6.80 |
| Revenue | 21.20 |
| Expenditures | 12.60 |
| Estimated Current Year Surplus/(Shortfall) | 8.60 |
| Subtotal Fund Balance | 15.40 |
| Use of Fund Balance in FY 2023-24 | |
| Budgeted Transfer from Fund Balance | 0.58 |
| Preliminary FY 2022-23 to FY 2023-24 Carryforward | 12.81 |
| Estimated Ending Fund Balance | 2.00 |

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

In 2016, Oakland voters passed, with a two-thirds majority, the Measure KK bond measure which allowed the issuance of \$600 million in general obligations bonds to finance City infrastructure projects and affordable housing. Per the ballot, Measure KK funds could be spent on affordable housing development, facilities improvements, and street maintenance.

Revenues - There were no bonds sold in FY2022-23, bond proceeds from previous years were carried forward. The revenue generated is mainly comprised of interest earned on the outstanding cash balances from the Bonds.

Table 73: FY 2022-23 Measure KK Funds Revenues (\$ in millions)

| Revenue Category | FY 2022-23 Adopted Budget | FY 2022-23 Adjusted Budget | FY 2022-23 Year-End Actuals | Year-End \$ Over / (Under) Adjusted Budget | Year-End % Over / (Under) Adjusted Budget |
|---------------------------------|---------------------------|----------------------------|-----------------------------|--|---|
| Project Offsets & Carryforwards | — | 126.13 | — | (126.13) | (100.0)% |
| Miscellaneous | 120.39 | 120.39 | (0.17) | (120.56) | (100.1)% |
| Interest Income | — | — | 7.48 | 7.48 | N / A |
| Service Charges | — | — | 0.12 | 0.12 | N / A |
| Total Revenue | 120.39 | 246.52 | 7.44 | (239.08) | (198.6)% |

**The adjusted budget includes Council Budget Amendments and Carryforwards*

Expenditures - FY 2022-23 expenditures ended the year at \$45.51 million which is a savings of \$201.01 million compared to the Adjusted Budget of \$246.52 million. The savings of 175.58

million will be carried forward on to FY2023-24 as commitments against projects that have not been spent.

Table 74: FY 2022-23 Measure KK Funds Expenditures (\$ in millions)

| Agency / Department | FY 2022-23 Adopted Budget | FY 2022-23 Adjusted Budget | FY 2022-23 Year-End Actuals | Year-End \$ (Over) / Under Adjusted Budget | Year-End % (Over) / Under Adjusted Budget |
|--|---------------------------|----------------------------|-----------------------------|--|---|
| Capital Improvement Projects | 120.39 | 214.18 | 29.47 | 184.70 | 86.2 % |
| City Administrator | — | (0.04) | — | (0.04) | 102.7 % |
| Department of Transportation | — | 3.61 | 9.19 | (5.58) | (154.5)% |
| Housing and Community Development Department | — | 24.42 | 3.26 | 21.16 | 86.7 % |
| Oakland Public Works Department | — | 4.63 | 3.39 | 1.25 | 27.0 % |
| Police Department | — | (0.29) | 0.20 | (0.49) | 171.8 % |
| Total | 120.39 | 246.52 | 45.51 | 201.01 | 81.5 % |

*The adjusted budget includes Council Budget Amendments and Carryforwards

Fund Balance - FY 2022-23 revenue ended the year at \$7.44 million. Expenditures ended the year at \$45.51 million. Preliminary recommendations for carryforward from FY 2022-23 to FY 2023-24 have been authorized in the amount of \$201.01 million in addition to the \$1.33 million of use of fund balance assumed in the FY 2023-24 Adopted Budget. As a result, the estimated available fund balance in the Measure KK Funds (5330, 5331, 5332, 5333, 5335) decreased from \$234.10 million in FY 2021-22 to negative \$6.31 million in FY 2022-23.

Table 75: FY 2022-23 Measure KK Funds Year-End Available Fund Balance (\$ in millions)

| Measure KK Funds (5330, 5331, 5332, 5333, 5335) | FY 2022-23 Year-End Actuals |
|---|-----------------------------|
| Beginning Fund Balance - Audited | \$234.10 |
| Revenue | 7.44 |
| Expenditures | 45.51 |
| Estimated Current Year Surplus/(Shortfall) | (38.07) |
| Subtotal Fund Balance | 196.03 |
| Use of Fund Balance in FY 2023-24 | |
| Budgeted Transfer from Fund Balance | 1.33 |

| Measure KK Funds (5330, 5331, 5332, 5333, 5335) | FY 2022-23 Year-End Actuals |
|---|-----------------------------|
| Preliminary FY 2022-23 to FY 2023-24 Carryforward | 201.01 |
| Estimated Ending Fund Balance | (6.31) |

ALL OTHER FUNDS – FUND BALANCE SUMMARY

Table 76: FY 2022-23 All Other Funds Year-End Available Fund Balances (\$ in millions)

| Fund Description | FY22-23 Beg Audited Fund Balance | FY22-23 Q4 Rev | FY22-23 Q4 Exp | FY22-23 Carryforwards | FY22-23 Year End Avail Fund Balance (Unaudited) |
|--|----------------------------------|----------------|----------------|-----------------------|---|
| 1011 - General Purpose Emergency Reserve | 53,970,926 | 12,659,411 | — | — | 66,630,337 |
| 1020 - Vital Services Stabilization Fund | 2,799,270 | 7,834,393 | — | — | 147,957 |
| 1150 - Worker's Compensation Insurance | — | 1,171,478 | 1,171,478 | 515,420 | (515,420) |
| 1200 - Pension Override Tax Revenue | 246,429,123 | 158,179,860 | 99,266,194 | — | 305,342,789 |
| 1600 - Underground District Revolving | (731,662) | 162,277 | — | — | (569,385) |
| 1610 - Successor Redevelopment Agency | (79,187) | 1,275,017 | 1,294,417 | 24,417 | (123,004) |
| 1700 - Mandatory Refuse Program | 677,498 | (710,526) | 2,255,862 | (1,533) | (2,746,435) |
| 1760 - Telecommunications | (760,735) | 1,187,702 | 1,501,959 | 28,761 | (1,103,753) |
| 1770 - Telecommunications Land | 968,400 | 1,325,603 | 616,869 | 7,226 | 1,669,908 |
| 1780 - Kid's First Oakland Children's | 8,591,798 | 21,729,119 | 18,670,488 | 10,479,100 | 1,166,534 |
| 1882 - Multi Service Center/Rent | (2,763) | 228,252 | 37,902 | 99,400 | 88,188 |
| 1885 - 2011A-T Subordinated Housing | 28,829,296 | 194,753 | 4,882,662 | 1,118,272 | 23,023,114 |
| 2063 - FEMA Declarations | (1,094,962) | 2,322,219 | 1,450,221 | (1,570,836) | 1,347,873 |
| 2072 - American Rescue Act Plan | (969,858) | 69,474,961 | 68,492,941 | (115) | 12,277 |
| 2102 - Department of Agriculture | (266,995) | 491,652 | 686,445 | 283,216 | (745,005) |

| Fund Description | FY22-23 Beg Audited Fund Balance | FY22-23 Q4 Rev | FY22-23 Q4 Exp | FY22-23 Carryforwards | FY22-23 Year End Avail Fund Balance (Unaudited) |
|--|----------------------------------|----------------|----------------|-----------------------|---|
| 2103 - HUD-ESG/SHP/HOPWA | (9,807,306) | 13,703,033 | 13,020,345 | 15,748,048 | (22,219,145) |
| 2108 - HUD-CDBG | (8,960,264) | 10,644,148 | 9,782,794 | 5,311,555 | (13,427,630) |
| 2109 - HUD-Home | 2,165,862 | 947,493 | 862,821 | 24,997,534 | (22,747,000) |
| 2113 - Department of Justice - COPS | (1,234,177) | 259,600 | 35,139 | 876,370 | (1,886,086) |
| 2120 - Federal Action Agency | 68,128 | 320,975 | 313,882 | 438,625 | (269,990) |
| 2123 - US Dept of Homeland Security | (281,949) | 1,390,814 | 1,418,385 | 1,960,163 | (3,427,811) |
| 2124 - Federal Emergency Management Agency | (1,656,911) | 2,898,422 | 1,841,503 | 5,224,265 | (6,698,180) |
| 2128 - Department of Health and Human | 332,045 | 17,716,048 | 16,906,162 | 20,038,951 | (18,479,400) |
| 2138 - California Department of Education | 2,142,051 | 7,452,400 | 8,200,950 | (137,234) | 1,530,735 |
| 2139 - California Department of Conserve | (3,496,385) | 3,978,807 | 5,281,579 | 9,104,200 | (14,180,730) |
| 2144 - California Housing and Community | 8,117 | 7,551,221 | 7,137,521 | 48,710,826 | (48,289,010) |
| 2148 - California Library Services | 102,871 | 496,436 | 467,956 | 3,926,862 | (3,795,512) |
| 2152 - California Board of Correction | (4,036,717) | 4,717,595 | 4,778,554 | 7,500,657 | (14,205,688) |
| 2159 - State of California Other | 7,397,109 | 37,252,347 | 38,952,05 | 88,202,763 | (91,222,967) |
| 2160 - County of Alameda: Grants | 1,486,963 | 528,801 | 921,844 | 1,306,257 | (749,496) |
| 2172 - Alameda County: Vehicle Abatement | (156,538) | 210,446 | 381,796 | 34,506 | (362,394) |
| 2190 - Private Grants | 37,402 | 64,023 | 8,316 | 143,409 | 220,465 |
| 2195 - Workforce Investment Act | 731,712 | 3,760,203 | 3,477,182 | 4,254,405 | (3,239,672) |
| 2241 - Measure Q-Library Services | 8,602,716 | 19,597,533 | 17,995,351 | 1,325,004 | 6,243,030 |
| 2242 - Measure Q Reserve- Library Services Retention & Enhancement | 882,826 | 22,698 | 893,508 | — | 12,016 |
| 2250 - Measure N | 1,086,731 | 1,982,886 | 2,206,126 | 40,516 | 132,296 |
| 2261 - Measure AA - Oversight | (3,777) | 2,713,549 | 110,811 | 2,506,447 | 2,596,336 |

| Fund Description | FY22-23 Beg Audited Fund Balance | FY22-23 Q4 Rev | FY22-23 Q4 Exp | FY22-23 Carryforwards | FY22-23 Year End Avail Fund Balance (Unaudited) |
|---|----------------------------------|----------------|----------------|-----------------------|---|
| 2262 - Measure AA - Early Education | — | 24,742,331 | 11,591,176 | 11,590,252 | 13,151,155 |
| 2263 - Measure AA - Oakland Promise | — | 12,371,281 | 6,953,592 | 5,795,357 | 5,417,689 |
| 2330 - Werner Court Vegetation Mgmt | 52,522 | 10,634 | 37 | — | 63,119 |
| 2331 - Wood Street Community Facility | 556,609 | 71,213 | 84,774 | 84,499 | 458,548 |
| 2332 - Gateway Industrial Park | 529,308 | 836,836 | 426,673 | 792,622 | 146,849 |
| 2333 - Brooklyn Basin Public Services | (6,630) | 557,823 | 47,660 | 477,021 | 26,511 |
| 2411 - False Alarm Reduction Program | (3,202,377) | 1,409,485 | 1,871,516 | 62,246 | (3,726,652) |
| 2412 - Measure M - Alameda County | 740,174 | 2,472,307 | 2,331,723 | 43,324 | 396,406 |
| 2413 - Rent Adjustment Program Fund | 2,826,101 | 7,819,067 | 9,550,038 | 1,288,726 | (1,436,442) |
| 2416 - Traffic Safety Fund | 131,053 | 805,854 | 847,800 | 7,493 | 81,612 |
| 2417 - Excess Litter Fee Fund | 1,720,993 | 615,539 | 882,170 | (12,151) | 1,466,512 |
| 2420 - Transportation Impact Fee | 8,254,810 | 2,252,932 | 1,134,530 | 4,401,128 | 2,012,926 |
| 2421 - Capital Improvements Impact Fee | 4,461,782 | 2,407,351 | 970,186 | 2,934,987 | 2,963,960 |
| 2826 - Mortgage Revenue | 2,004,976 | 88,531 | 32,309 | 1,590,201 | (1,413,015) |
| 2990 - Public Works Grants | (1,023,852) | 433,767 | 320,938 | 22,074 | (46,699) |
| 2992 - Parks and Recreation Grants | (1,541,238) | 449,948 | — | — | (1,091,290) |
| 2996 - Parks and Recreation Grants | 91,081 | 12,132 | 120,154 | 82,377 | (99,318) |
| 2999 - Miscellaneous Grants | 10,660,739 | 1,611,020 | 2,510,200 | 10,813,363 | (1,574,304) |
| 3100 - Sewer Service Fund | 94,900,741 | 76,402,012 | 70,018,901 | 59,209,402 | 12,306,671 |
| 3200 - Golf Course | 71,485 | 353,752 | 685,130 | 12,999 | (272,892) |
| 4100 - Equipment | 25,229,953 | 43,476,259 | 41,163,948 | 7,729,423 | 17,900,296 |
| 4200 - Radio / Telecommunications | 7,081,098 | 8,106,634 | 8,955,865 | 2,882,931 | 3,348,936 |
| 4210 - Telephone Equipment and Software | 662,803 | 6,390 | 955,519 | 16,338 | (302,664) |

| Fund Description | FY22-23 Beg Audited Fund Balance | FY22-23 Q4 Rev | FY22-23 Q4 Exp | FY22-23 Carryforwards | FY22-23 Year End Avail Fund Balance (Unaudited) |
|---|----------------------------------|----------------|----------------|-----------------------|---|
| 4450 - City Facilities Energy Conserve | 195,335 | (47,529) | 351,891 | 3,799 | (207,884) |
| 5012 - JPFA Admin Building: Series 19 | (1,033,405) | 274,589 | — | — | (758,816) |
| 5322 - Measure DD: 2017C Clean Water | 12,317,856 | 403,013 | 1,214,609 | 10,481,539 | 689,451 |
| 5500 - Municipal Capital Improvement | (4,068,392) | 902,189 | — | — | (3,166,202) |
| 5505 - Municipal Capital Improvement | 2,455,332 | 846,469 | — | 1,606,912 | 1,694,889 |
| 5510 - Capital Reserves | (876,993) | 3,298,896 | 229,306 | 2,066,694 | 125,903 |
| 5610 - Central District Projects | 25,602,257 | 1,904,655 | 3,856,115 | 8,950,441 | 12,408,974 |
| 5614 - Central District: TA Bonds | 8,633,059 | 3,523,565 | 1,137,205 | 6,301,310 | 4,378,414 |
| 5638 - BMSP: TA Bond Series 2006C-T | 497,403 | 16,202 | 78,440 | 189,398 | 245,766 |
| 5643 - Central City East TA Bonds | 19,500,589 | 280,210 | 407,048 | 6,832,066 | 12,199,156 |
| 5650 - Coliseum Projects | 5,191,692 | 243,973 | 397,560 | 3,475,330 | 1,253,544 |
| 5656 - Coliseum: TA Bonds Series 2006 | 46,820,807 | 160,246 | — | 6,867,828 | 35,925,799 |
| 5671 - OBRA: Leasing & Utility | 53,395,271 | 1,983,505 | 851,334 | 3,757,400 | 50,689,269 |
| 5999 - Miscellaneous Capital Projects | (1,329,520) | 6,957,830 | 2,622,480 | 5,679,668 | (2,686,527) |
| 6013 - 2013 LED Streetlight Acquisition | 230,532 | 1,375,527 | 1,498,859 | — | 107,199 |
| 6029 - Taxable Pension Obligation Bond | 7,058,582 | 18,184,321 | 17,895,920 | — | 7,346,983 |
| 6032 - Taxable Pension Obligation | 304,865 | 53,156,879 | 53,133,000 | — | 328,744 |
| 6064 - GO Refunding Bonds | 4,535,231 | 12,163,939 | 13,703,250 | — | 2,995,920 |
| 6322 - Measure DD: 2017C Clean Water | 784,795 | 1,275,804 | 1,451,231 | — | 609,368 |
| 6330 - Measure KK: 2017A-1 (TE) | 1,566,646 | 2,057,508 | 2,243,371 | — | 1,380,783 |
| 6331 - Measure KK: 2017A-2 (Taxable) | 1,529,157 | 3,701,742 | 4,135,045 | — | 1,095,854 |
| 6332 - Measure KK: 2020B-1 GOB | 2,591,429 | 3,750,163 | 3,932,700 | 0 | 2,408,892 |

| Fund Description | FY22-23 Beg Audited Fund Balance | FY22-23 Q4 Rev | FY22-23 Q4 Exp | FY22-23 Carryforwards | FY22-23 Year End Avail Fund Balance (Unaudited) |
|---|----------------------------------|----------------|----------------|-----------------------|---|
| 6333 - Measure KK: 2020B-2 GOB | 2,009,102 | 3,443,776 | 4,954,175 | 0 | 498,704 |
| 6334 - 2020 GOB Refunding | 1,759,977 | 7,108,698 | 5,798,497 | 0 | 3,070,178 |
| 6335 - Measure KK: Infrastructure Series 2022C-1 GOB (Tax Exempt) | 16,266,216 | 10,727,502 | 6,030,443 | 0 | 20,963,275 |
| 6540 - Skyline Sewer District - Redemption | 34,335 | 1,113 | — | — | 15,448 |
| 6557 - Piedmont Pines P1 2018 Reassessment Bond | 205,413 | 115,899 | 96,860 | 19,741 | 204,710 |
| 6587 - 2012 Refunding Reassessment Bond | 1,069,436 | 271,742 | 432,849 | — | 908,328 |
| 6613 - JPFA Lease Revenue Refunding Bond | (6,484) | 8,326,389 | 8,329,000 | — | (9,095) |
| 7100 - Police and Fire Retirement System | 401,487,460 | 68,481,213 | 2,987,813 | 2,071 | 459,293,289 |
| 7130 - Employee Deferred Compensation | 5,107 | 383 | 2,867 | 9,479 | (6,857) |
| 7320 - Police and Fire Retirement System | 41,936,443 | (599,501) | 4,305,302 | — | 37,031,640 |
| 7540 - Oakland Public Library Trust | 924,545 | 557,865 | 128,233 | 652,166 | 324,045 |
| 7640 - Oakland Public Museum Trust | 750,314 | 26,304 | 150,780 | 575,290 | 50,548 |
| 7760 - Grant Clearing | (4,473,706) | 350,922 | 1,613,051 | 1,199,004 | (6,934,840) |
| 7999 - Miscellaneous Trusts | 2,333,219 | 637,165 | 70,332 | 1,660,805 | 1,239,248 |