



Attachment B

FY 2022-23 1st Quarter Detailed Report

Budget to Actual Revenue and Expenditure (R&E)

Attachment B: FY 2022-23 Q1 Detailed Report

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1. Summary of FY 2022-23 Q1 GPF Revenues & Expenditures

FY2022-23 GPF Revenue is projected to come in \$13.88 million under the Adopted Budget of \$872.07 million. GPF Expenditures are estimated to come in at budget. **Table 1** below shows the FY2022-23 General Purpose Fund revenue and expenditures Adopted Budget, Q1 year to date actuals, and year end estimates which currently project a year end operating shortfall of \$13.88 million.

Table 1: Summary of FY 2022-23 Q1 GPF Revenues & Expenditures Budget to Estimated Year-End Actuals (\$ in millions)

	FY 2022-23 Adopted Budget	FY 2022-23 Q1 Unaudited YTD	FY 2022-23 Year-End Estimate	Projected Year-End \$ (Over) / Under Adopted Budget	Projected Year-End % (Over) / Under Adopted Budget
FY2022-23 Revenues	872.07	68.82	858.19	(13.88)	(1.6%)
FY 2022-23 Expenditures	872.07	141.57	872.07	—	—
Operating (Shortfall) / Surplus	0.00	(72.75)	(13.88)	(13.88)	(1.6%)

1. GENERAL PURPOSE FUND Q1 REVENUES

This section of the report provides an assessment of the City's revenue condition through the first quarter of the current fiscal year as compared to the FY 2022-23 Adopted Budget. The Finance Department, Revenue Management Bureau regularly monitors and adjusts its revenue projections based on to-date revenue performance and other developments that may affect City revenues in order to form a more accurate picture of the City's financial position. These projections reflect historical patterns, seasonality, and other known factors that may affect certain revenue streams.

Based on an analysis of FY 2022-23 Q1 receipts through the end of September 2022 and FY 2021-22 quarterly trends, the Q1 FY 2022-23 GPF revenue forecast projects an overall decrease of **(\$13.88) million, or (1.6%)** decreasing the total GPF revenue forecast from 872.07 million to 858.19 million. The projected decrease is mainly attributable to s Real Estate Transfer Tax performing significantly below prior year level. The revenue projection includes projected revenue of an additional \$19.12 million in FY2022-23 from the passage of Measure T, The Progressive Business Tax Measure, which changes the business tax rate restructure into a progressive, tiered rate system.

Overall, the effects of sustained high inflation, increased interest rates and decreased consumer confidence may pose risks to City revenues. It is uncertain the magnitude of the risks of these factors on city revenues, so staff will be monitoring them carefully over the next few months and will be prepared to adjust revenue forecasts, as warranted, in Q2.

The sustained inflation rate, calculated anywhere between 6.6% and 8.2% over the past twelve months, led the Federal Reserve to increase interest rates five times in 2022. Mortgage rates have doubled over the year and have risen to over 7% in October, which is the highest level since April 2002.

The timing and magnitude of future rate hikes may continue to negatively affect real estate transfer taxes by reducing demand and price of properties on the market. Auto sales may feel negative effects as well from the increased costs of borrowing translating into higher monthly car payments for perspective buyers.

It is uncertain the magnitude of these larger economic trends will have on business tax revenue. As the City receives 2023 renewal data beginning in February, staff will have a better idea of its effects and will adjust business tax revenue forecasts accordingly.

Q1 REVENUE HIGHLIGHTS

Property Tax: The largest revenue source for the City, is projected to meet the adopted budget of \$265.49M. Growth in sales remained strong through the summer of 2021 due to low interest rates, high demand and limited properties for sales. Sales prices increases in 2021 are reflected on the FY 2022-23 Property Tax rolls.

Real Estate Transfer Tax (RETT): This tax is the 2nd largest budgeted tax revenue for the General Purpose fund. For the first quarter of the fiscal year, we have collected \$18.84M or 17% of budget. The collection rate is down compared to the previous year reflecting decreased sales volume. Consequentially, RETT revenue has been revised downward and is projected to decrease **(\$22.44)** million compared to the midcycle adopted budget of \$112.20 million.

Business License Tax: The third largest revenue source is projected to increase by 7% or \$ 8.42M over the mid-cycle budget. There are two significant factors playing into the projection. Recent economic conditions, such as the increase commercial vacancy rates, the rise in borrowing interest rate, the decline in personal income and taxable sales, are putting downward pressure on tax revenues. As a result, the revised forecast for the current fiscal year is a decreased by \$10.7 million from the midcycle adopted. However, with the anticipated passage of 2022 Measure T, the projected revenue includes 19.12M directly form the measure.

Sales Tax: *Based on higher fuel prices and restaurant sales, the projected year-end revenues have been increased by \$0.14 million compared to the midcycle adopted budget of 62.60 million.*

Service Charges: This revenue source is projected to meet the adopted budget of \$55.55M. Service charges are primarily parking meter revenue, franchise fees, and other fees, which include fire inspection.

All Other Revenue Sources:

All of the other revenue sources, representing 16% excluding Interfund Transfers and Carryforwards, of the General Purpose Fund show actuals that are performing with expectations and trends in line with the budget. The year-end projections have not been adjusted.

Table 2 below summarizes the FY2022-23 GPF revenues by category.

Table 2: FY2022-23 Q1 Adopted Budget to Actuals and Year End Estimate (\$ in millions)

Revenue Category	FY 2022-23 Adopted Budget	FY 2022-23 Q1 YTD Actuals	FY 2022-23 Q1 Projection	Projected Year-End \$ Over / (Under) Adopted Budget	Projected Year-End % Over / (Under) Adopted Budget
Property Tax	265.49	8.82	265.49	—	%
Real Estate Transfer Tax	112.20	18.84	89.76	(22.44)	(25.0)%
Business License Tax	111.88	3.29	120.30	8.42	7.0 %
Transfers from Fund Balance (includes CF)	76.30	—	76.30	—	—%
Interfund Transfers	70.91	—	70.91	—	—%
Sales Tax	62.60	5.53	62.74	0.14	0.2%
Service Charges	55.55	6.60	55.55	—	%
Utility Consumption Tax	54.40	10.19	54.40	—	%
Transient Occupancy Tax	23.99	3.99	23.99	—	%
Fines & Penalties	19.00	3.76	19.00	—	%
Parking Tax	12.39	2.09	12.39	—	%
Licenses & Permits	6.08	0.33	6.08	—	%
Miscellaneous Revenue	0.80	5.35	0.80	—	—%
Interest Income	0.48	0.03	0.48	—	%
Vehicle License Fee	—	—	—	—	%
Internal Service Funds	—	—	—	—	%
Grants & Subsidies	—	—	—	—	NA
Total	872.07	68.82	858.19	(13.88)	(1.6) %

1. GENERAL PURPOSE FUND FY 2022-23 Q1 EXPENDITURES

GENERAL PURPOSE FUND EXPENDITURE HIGHLIGHTS

FY2022-23 GPF year-end expenditures shown below are projected to come in at the Adopted Budget of \$872.07 million since there is insufficient data yet available in order to estimate any significant variances. However, the Adopted Budget assumes a use of fund balance in the amount of \$76.30 million to balance the expenditures as budgeted. The budgeted personnel expenditures also assume a vacancy factor of 10.25%, expediting hiring to a large degree could change the outcome. This follows a trend in recent years, during which funding was needed in the balancing of the FY2019-20, FY2020-21, FY2021-22 and FY2022-23 expenditures in the budget by programming CARES dollars (\$36.99 million), ARPA dollars (\$143.15 million) and use of VSSF (\$14.65 million) for a total of \$194.79 million or 22% of FY2022-23 GPF expenditures. Overall, the increase in the appropriations level compared to previous years merits further consideration as it reflects the current global inflationary trend affecting the economy. The effect of the election results have not been factored in except for the Business License Tax measure. Of note also, ***the City has not received the final invoices for the 2022 General Election. It is possible that such costs may exceed budget appropriations.***

Table 3 on the following page reflects the GPF expenditures forecasted to come in at the Adopted Budget of \$872.07 million.

Table 3: Summary of FY 2022-23 Q1 GPF Expenditures Budget to Estimated Actuals (\$ in millions)

	A	B	C	D + E = F
	FY 2022-23 Adopted Budget	FY 2022-23 Year-End Estimate	Projected Year-End \$ (Over) / Under Adopted Budget	Projected Year-End % (Over) / Under Adopted Budget
FY 2022-23 Expenditures	872.07	872.07	—	—

Department Level Spending

Table 4 reflects FY2022-23 projected department level spending in the GPF. Refer to **Attachment A** for a detailed FY2021-22 Year-End spending analysis.

Table 4: Summary of FY 2022-23 GPF Projected Expenditure Variance (\$ in millions)

Department	FY 2022-23 Adopted Budget	FY 2022-23 Q1 Year to Date Actuals	FY 2022-23 Year-End Estimate	Projected Year-End \$ (Over) / Under Adopted Budget	Projected Year-End % (Over) / Under Adopted Budget
Capital Improvement Projects	3.44	0.00	3.44	—	—
City Administrator	9.90	1.74	9.90	—	—
City Attorney	21.04	3.73	21.04	—	—
City Auditor	3.12	0.50	3.12	—	—
City Clerk	10.37	0.54	10.37	—	—
City Council	7.32	1.53	7.32	—	—
Department of Transportation	22.69	3.12	22.69	—	—
Department of Violence Prevention	13.57	1.06	13.57	—	—
Economic and Workforce Development Department	16.46	2.40	16.46	—	—
Finance Department	28.92	4.50	28.92	—	—
Fire Department	179.82	41.47	179.82	—	—
Housing and Community Development Department	2.18	0.00	2.18	—	—
Human Resources Management	8.72	1.82	8.72	—	—
Human Services Department	51.54	2.01	51.54	—	—
Information Technology Department	19.40	2.56	19.40	—	—
Mayor	4.54	0.83	4.54	—	—
Non-Departmental and Port	77.13	2.65	77.13	—	—
Oakland Animal Services	6.16	1.17	6.16	—	—
Oakland Parks and Recreation	21.98	3.06	21.98	—	—
Oakland Public Library Department	14.44	1.79	14.44	—	—
Oakland Public Works Department	2.26	0.25	2.26	—	—
Police Commission	8.19	0.99	8.19	—	—
Police Department	329.67	81.22	329.67	—	—
Public Ethics Commission	1.81	0.35	1.81	—	—
Race and Equity Department	1.46	0.18	1.46	—	—
Workplace and Employment Standards	5.96	0.66	5.96	—	—
FY 2022-23 GPF Expenditures Total	872.07	160.10	872.07	—	—

2. GENERAL PURPOSE FUND FY22-23 Q1 FUND BALANCE

The City's GPF available Fund Balance, net of obligations & other commitments, is projected to end the year at \$0.37 million in FY 2022-23. Obligations are reserves required by City Ordinances and the City Charter (mandated emergency & OMERS reserves). Note that \$10.80 million of the mandated FY 2022-23 emergency reserves is included in the projected year-end expenditures in **Table 5** below (as a committed transfer to the designated reserve GPF Emergency Reserve Fund (Fund 1011)).

Table 5 provides detail of obligations against Fund Balance, which reduces the unaudited year-end FY 2022-23 Fund Balance from \$(4.72) million to the available balance of \$0.37 million.

Table 5: FY 2022-23 Year-End Projected Available GPF Fund Balance

GENERAL PURPOSE FUND (1010)	FY 2022-23 Q1 Projected FYE
Estimated FY 2022-23 Beginning Unaudited Fund Balance	9.16
FY2022-23 Performance	
Revenue	858.19
Expenditures	872.07
FY 2022-23 Operating Surplus / Deficit	(13.88)
FY2022-23 Unaudited Ending Fund Balance Subtotal	(4.72)
Obligations Against Ending Fund Balance	5.09
Adjustment for Reduced Revenue Projections Subject to Excess RETT	5.09
Projected Unaudited Ending Fund Balance	0.37

3. RESERVES

On December 9, 2014 Council Ordinance No. 13279 amended the City's [Consolidated Fiscal Policies](#) to include designated reserves for both the Vital Services Stabilization Fund and for the acceleration of long term obligations, in addition to the mandated 7.5% GPF Emergency Reserve (refer to *City of Oakland Consolidated Fiscal Policy, Section I, Part C: Use of Excess Real Estate Transfer Tax¹*). 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 Reserve¹, calculated by multiplying 7.5% by \$872.02M, is reserved and funded at \$65.41 million based on the FY 2022-23 Adopted Budget (**Table 6**). The reserve is equivalent to almost one month of FY 2022-23 Adopted Budget of \$872.07 million in GPF. This reserve is now held in Fund 1011 as directed by Council in Resolution 88717 C.M.S. The reserve requirement, pursuant to the CFP has been met.

However, the emergency reserve policy level of 7.5% is inadequate to sustain city services in an economic downturn as evidenced by the events of the last 2 years. The recommended policy level is 16.7% or two months of operating expenditures. This recommended level is supported by best practices outlined by Government Finance Officer's Association's (GFOA). Additionally, this recommended level can be witnessed in the levels of funding needed in the balancing of the FY2019-20 and FY2020-21 budget by programming CARES dollars (\$36.99 million), ARPA dollars (\$56.13 million) and use of VSSF (\$14.65 million) for a total of \$107.77 million. Finally, the City Auditor's [Financial Condition for Fiscal Years 2012-13 through 2019-20](#) Report cites the need for additional reserves to bolster the city's financial standing.

Vital Services Stabilization Fund

The Vital Services Stabilization Fund (VSSF) was established in 2014 by City Council after the Great Recession to serve as the City's "Rainy Day" fund. Per the Consolidated Fiscal Policy, 25% of excess RETT revenue is intended to go into the VSSF. The current balance in the VSSF, as budgeted, is \$10.27 million, the target funding level is \$119.37 million, or 15% of the GPF revenues. Based on FY2021-22 Q4 Excess RETT adjustments, an additional transfer of \$4.09 million is required in order to meet the 25% threshold for FY2021-22, increasing the estimated beginning FY2022-23 fund balance to \$14.35 million.

Table 6: FY 2022-23 Q1 Estimated Reserve Balances (\$ in millions)

Description	FYE 2022-2023 Q1 Estimated Balances
Mandated Emergency Reserves FY 2021-22	65.41
Vital Services Stabilization Fund	14.35
OMERS Reserves (Reso. No. 85098 C.M.S)	2.36
Total Reserves	82.13

1 The 7.5% GPF reserve is not a cumulative balance.

4. SELECT NON-GPF FY2022-23 Q1 ANALYSIS

This section of the Q1 report contains additional analysis on selected non-GPF funds. For additional Fund descriptions, please visit [E-3B - Special Revenue Funds - Proposed FY22-23 \(opengov.com\)](#) and [E-3C - Other Funds - Adopted FY22-23 \(opengov.com\)](#).

This Q1 report discusses selected funds that are of special interest to the City because the revenue comes from a special tax or local measure, or because of the particular revenue or expenditure restrictions.

For these funds, the revenue tables below will show the year end estimates compared to the adopted budget. The expenditure tables in this section compares the FY 2022-23 Adopted Budget to FY 2022-23 year-end estimates.

The fund balance tables compare the FY 2022-23 unaudited beginning fund balance to the FY 2022-23 projected ending fund balance for these funds. Please note that some of the fund tables below show a budgeted transfer from fund balance. These amounts represent either

approved obligated carryforward from the prior year or dollars designated to balance the Adopted Budget.

All other funds are summarized in **Table 71** through **Table 77**.

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

Measure HH - SSBT Fund (1030) is a City of Oakland ballot initiative approved by voters on November 8, 2016, that established a general tax of one cent per ounce on the sugar sweetened beverage products. The tax was imposed in 2017 on those who distribute sugar-sweetened beverage products in the City. While this revenue is not restricted by State statute, City Council has elected to restrict it by policy and separate it into its own fund.

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

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

Revenues - Following the decline each year in this fund at an average rate of about 10% each year since the inception of the tax beginning in FY 2017-2018, revenue is projected to stabilize and meet the projected revenue of approximately \$7.0M in FY 2022-23.

FY 2022-23 year-end revenues are projected to come in at \$8.08 million, which is at budget. The Adopted Budget assumes a \$1.16 million transfer from fund balance to balance expenditures.

Table 7: FY 2022-23 Measure HH (SSBT) Fund Revenues (\$ in millions)

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

Expenditures - The FY 2022-23 year-end expenditures are projected to come in at \$8.08 million, which is at budget.

Table 8: FY 2022-23 Measure HH (SSBT) Fund Expenditures (\$ in millions)

Department	FY 2022-23 Adopted Budget	FY 2022-23 Year-End Estimate	Projected Year-End \$ (Over) / Under Adopted Budget	Projected Year-End % (Over) / Under Adopted Budget
City Administrator	0.23	0.23	—	— %
Finance Department	0.33	0.33	—	— %
Oakland Parks and Recreation	3.03	3.03	—	— %
Human Services Department	3.59	3.59	—	— %
Economic and Workforce Development Department	0.40	0.40	—	— %
Non-Departmental and Port	0.50	0.50	—	— %
Total Expenditures	8.08	8.08	—	— %

Fund Balance - FY 2022-23 revenue is projected to end the year at \$8.08 million Expenditures are projected to end the year at \$8.08 million. The adopted budget assumes the use of fund balance to balance expenditures in the amount of \$1.16 million. Carry forwards from FY2021-22 to FY2022-23 have been authorized in the amount of \$7.48 million. As a result, the fund balance in the Measure HH (SSBT) Fund (1030) is projected to decrease from \$9.33 million in FY 2021-22 to \$0.69 million in FY 2022-23.

Table 9: Measure HH (SSBT) Fund Year-End Available Fund Balance (\$ in millions)

MEASURE HH SSBT (1030)	FY 2022-23 Q1 Year-End Estimate
Beginning Fund Balance - Unaudited	9.33
Revenue	8.08
Expenditures	8.08
Estimated Current Year Surplus/(Shortfall)	—
Subtotal Fund Balance	9.33
Use of Fund Balance in FY 2022-23	
Budgeted Transfer from Fund Balance	1.16
Budgeted Fund Balance Repayment	—
FY 2021-22 to FY 2022-23 Carryforward	7.48
Estimated Ending Fund Balance	0.69

Self-Insurance Liability Fund (1100)

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

Revenues: - FY 2022-23 year-end revenues are projected to come in at \$63.90 million, which is at budget. The Self-Insurance Liability Fund is funded by a combination of funds based on the historic loss trend experienced by departments across the City. Transfers to this fund reflect both the actuarially determined projected loss amounts as well as an additional amount to pay down the fund's negative fund balance.

Table 10: FY 2022-23 Self-Insurance Liability Fund Revenues (\$ in millions)

Revenue Category	FY 2022-23 Adjusted Budget	FY 2022-23 Q4 Unaudited Year End Totals	Year-End \$ Over/(Under) Adjusted Budget	Year-End % Over/(Under) Adjusted Budget
Interfund Transfers	63.90	63.90	0.00	0.0%
Grand Total	63.90	63.90	0.00	0.0%

Expenditures - FY 2022-23 year-end expenditures are projected to come in at \$63.90 million, which is at budget.

Table 11: FY 2022-23 Self-Insurance Liability Fund Expenditures (\$ in millions)

Department	FY 2022-23 Adopted Budget	FY 2022-23 Year-End Estimate	Projected Year-End \$ (Over) / Under Adopted Budget	Projected Year-End % (Over) / Under Adopted Budget
City Attorney	2.86	2.86	—	—%
Police Department	4.97	4.97	—	—%
Fire Department	1.93	1.93	—	—%
Oakland Public Works Department	4.64	4.64	—	—%
Oakland Parks and Recreation Department	0.59	0.59	—	—%
Non-Departmental and Port	48.91	48.91	—	—%
Total Expenditures	63.90	63.90	—	—%

Fund Balance - FY 2022-23 revenue is projected to end the year at \$63.90 million. Expenditures are projected to end the year at \$63.90 million. The adopted budget assumes a budgeted contribution to fund balance in the amount of \$17.27 million. Carry forwards from FY2021-22 to FY2022-23 have been authorized in the amount of \$0.57 million. As a result, the fund balance in

the Self-Insurance Liability Fund (1100) is projected to increase from negative \$1.60 million in FY 2021-22 to \$15.09 million in FY 2022-23.

Table 12: FY 2022-23 Self-Insurance Liability Fund Year-End Available Fund Balance (\$ in millions)

SELF-INSURANCE LIABILITY FUND (1100)	FY 2022-23 Q1 Year-End Estimate
Beginning Fund Balance - Unaudited	(1.60)
Revenue	63.90
Expenditures	63.90
Estimated Current Year Surplus/(Shortfall)	0.00
Subtotal Fund Balance	(1.60)
Use of Fund Balance in FY 2022-23	
Budgeted Transfer from Fund Balance	
FY 2021-22 Budgeted Contribution to Fund Balance	17.27
FY 2021-22 to FY 2022-23 Carryforward	0.57
Estimated Ending Fund Balance	15.09

Recycling Program Fund (1710)

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

Revenues: FY 2022-23 year-end revenues are projected to come in at \$6.49 million, which is at budget. The Adopted Budget assumes a \$0.04 million transfer from fund balance to balance expenditures.

Table 13: FY 2022-23 Recycling Program Fund Revenues (\$ in millions)

Revenue Category	FY 2022-23 Adopted Budget	FY 2022-23 Year-End Estimate	Projected Year- End \$ Over / (Under) Adopted Budget	Projected Year- End % Over / (Under) Adopted Budget
Service Charges	5.08	5.08	—	—%
Grants & Subsidies	1.37	1.37	—	—%
Transfers from Fund Balance	0.04	0.04	—	—%
Grand Total	6.49	6.49	—	—%

Expenditures - FY 2022-23 year-end expenditures are projected to come in at \$6.49 million, which is at budget.

Table 14: FY 2022-23 Recycling Program Fund Expenditures (\$ in millions)

Department	FY 2022-23 Adopted Budget	FY 2022-23 Year-End Estimate	Projected Year-End \$ (Over) / Under Adopted Budget	Projected Year-End % (Over) / Under Adopted Budget
City Administrator	0.34	0.34	—	— %
City Attorney	—	—	—	— %
Fire Department	0.05	0.05	—	— %
Oakland Public Works Department	6.09	6.09	—	— %
Economic and Workforce Development Department	0.02	0.02	—	— %
Grand Total	6.49	6.49	—	— %

Fund Balance - FY 2022-23 revenue is projected to end the year at \$6.49 million. Expenditures are projected to end the year at \$6.49 million. The adopted budget assumes the use of fund balance, to balance expenditures, in the amount of \$0.04 million. Carry forwards from FY2021-22 to FY2022-23 have been authorized in the amount of \$0.90 million. As a result, the fund balance in the Recycling Program Fund (1710) is projected to decrease from \$3.63 million in FY 2021-22 to \$2.68 million in FY 2022-23.

Table 15: FY 2022-23 Recycling Program Fund Year-End Fund Balance (\$ in millions)

RECYCLING PROGRAM FUND (1710)	FY 2022-23 Q1 Year-End Estimate
Beginning Fund Balance - Unaudited	3.63
Revenue	6.49
Expenditures	6.49
Estimated Current Year Surplus/(Shortfall)	—
Subtotal Fund Balance	3.63
Use of Fund Balance in FY 2022-23	
Budgeted Transfer from Fund Balance	0.04
Budgeted Fund Balance Repayment	
FY 2021-22 to FY 2022-23 Carryforward	0.90
Estimated Ending Fund Balance	2.68

Comprehensive Clean-Up Fund (1720)

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

Revenues - FY 2022-23 year-end revenues are projected to come in at \$27.77 million, which is at budget. The Adopted Budget assumes a \$3.66 million transfer from fund balance to balance expenditures.

Table 16: FY 2022-23 Comprehensive Clean-Up Fund Revenues (\$ in millions)

Revenue Category	FY 2022-23 Adjusted Budget	FY 2022-23Q4 Unaudited Year End Totals	Year-End \$ Over/(Under) Adjusted Budget	Year-End % Over/(Under) Adjusted Budget
Service Charges	24.09	24.09	0.00	0.00%
Fines & Penalties	0.02	0.02	0.00	0.00%
Subtotal	24.11	24.11	0.00	0.0%
Transfers from Fund Balance	3.66	3.66	0.00	(100.0)%
Grand Total	27.77	27.77	0.00	0.00%

Expenditures - FY 2022-23 year-end expenditures are projected to come in at \$27.77 million, at budget.

Table 17: FY 2022-23 Comprehensive Clean-Up Fund Expenditures (\$ in millions)

Department	FY 2022-23 Adopted Budget	FY 2022-23 Year-End Estimate	Projected Year-End \$ (Over) / Under Adopted Budget	Projected Year-End % (Over) / Under Adopted Budget
City Administrator	0.10	0.10	—	— %
City Attorney	—	—	—	NA
Fire Department	0.05	0.05	—	— %
Oakland Public Works Department	27.54	27.54	—	— %
Non Departmental and Port	0.08	0.08	—	— %
Grand Total	27.77	27.77	—	— %

Fund Balance - FY 2022-23 revenue is projected to end the year at \$27.77 million. Expenditures are projected to end the year at \$27.77 million. The adopted budget assumes the use of fund balance, to balance expenditures, in the amount of \$3.66 million. Inversely, there is a budgeted contribution to fund balance in the amount of \$0.08 million. Carry forwards from FY2021-22 to FY2022-23 have been authorized in the amount of \$0.27 million. As a result, the fund balance in the Comprehensive Clean-Up Fund (1720) is projected to decrease from \$3.70 million in FY 2021-22 to negative \$0.15 million in FY 2022-23.

Table 18: FY 2022-23 Comprehensive Clean-Up Fund Year-End Fund Balance (\$ in millions)

COMPREHENSIVE CLEAN-UP FUND (1720)	FY 2022-23 Q1 Year-End Estimate
Beginning Fund Balance - Unaudited	3.70
Revenue	27.77
Expenditures	27.77
Estimated Current Year Surplus/(Shortfall)	—
Subtotal Fund Balance	3.70
Use of Fund Balance in FY 2022-23	
Budgeted Transfer from Fund Balance	3.66
Budgeted Fund Balance Repayment	0.08
FY 2021-22 to FY 2022-23 Carryforward	0.27
Estimated Ending Fund Balance	(0.15)

Multipurpose Reserve Fund (1750)

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

Revenues: -FY 2022-23 year-end revenues are projected to come in at \$10.96 million, which is at budget. The Adopted Budget assumes a \$0.02 million transfer from fund balance to balance expenditures.

Table 19: FY 2022-23 Multipurpose Reserve Fund Revenues (\$ in millions)

Revenue Category	FY 2022-23 Adjusted Budget	FY 2022-23 Q4 Unaudited Year End Totals	Year-End \$ Over/(Under) Adjusted Budget	Year-End % Over/(Under) Adjusted Budget
Service Charges	9.93	9.93	0.00	0.0%
Miscellaneous Revenue	1.01	1.01	0.00	0.0%
Subtotal	10.94	10.94	0.00	0.0%
Transfers from Fund Balance	0.02	0.02	0.00	0.0%
Grand Total	10.96	10.96	0.00	0.0%

Expenditures - FY 2022-23 year-end expenditures are projected to come in at \$10.96 million, which is at budget. The Adopted Budget assumed a negative fund balance repayment in the amount of \$1.02 million.

Table 20: FY 2022-23 Multipurpose Reserve Fund Expenditures (\$ in millions)

Department	FY 2022-23 Adopted Budget	FY 2022-23 Year-End Estimate	Projected Year-End \$ (Over) / Under Adopted Budget	Projected Year-End % (Over) / Under Adopted Budget
City Administrator	0.11	0.11	—	—%
Finance Department	0.18	0.18	—	—%
Department of Transportation	7.76	7.76	—	—%
Economic and Workforce Development Department	0.01	0.01	—	—%
Non-Departmental and Port	2.90	2.90	—	—%
Total Expenditures	10.96	10.96	—	—%

Fund Balance - FY 2022-23 revenue is projected to end the year at \$10.96 million. Expenditures are projected to end the year at \$10.96 million. The adopted budget assumes the use of fund balance, to balance expenditures, in the amount of \$0.02 million. Inversely, there is a budgeted contribution to fund balance in the amount of \$1.02 million. Carry forwards from FY2021-22 to FY2022-23 have been authorized in the amount of \$0.67 million. As a result, the fund balance in the Multipurpose Reserve Fund (1750) is projected to increase from negative \$3.37 million in FY 2021-22 to negative \$3.03 million in FY 2022-23.

Table 21: FY 2022-23 Multipurpose Reserve Fund Year-End Available Fund Balance (\$ in millions)

MULTIPURPOSE RESERVE FUND (1750)	FY 2022-23 Q1 Year-End Estimate
Beginning Fund Balance - Unaudited	(3.37)
Revenue	10.96
Expenditures	10.96
Estimated Current Year Surplus/(Shortfall)	—
Subtotal Fund Balance	(3.37)
Use of Fund Balance in FY 2022-23	
Budgeted Transfer from Fund Balance	0.02
FY2021-22 Budgeted Contribution to Fund Balance	1.02
FY 2021-22 to FY 2022-23 Carryforward	0.67
Estimated Ending Fund Balance	(3.03)

OPRCA Self Sustaining Revolving Fund (1820)

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

Revenues - FY 2022-23 year-end revenues are projected to come in at \$10.94 million, which is at budget. The budget assumes a transfer out of the GPF in the amount of \$5.20 million to help balance expenditures.

Table 22: FY 2022-23 OPRCA Self Sustaining Revolving Fund Revenues (\$ in millions)

Revenue Category	FY 2022-23 Adopted Budget	FY 2022-23 Year-End Estimate	Projected Year-End \$ Over / (Under) Adopted Budget	Projected Year-End % Over / (Under) Adopted Budget
Service Charges	5.70	5.70	—	—%
Interfund Transfers	5.20	5.20	—	—%
Interest Income	0.03	0.03	—	—%
Fines & Penalties	0.01	0.01	—	—%
Miscellaneous Revenue	0.01	0.01	—	—%
Grand Total	10.94	10.94	—	—%

Expenditures - FY 2022-23 year-end expenditures are projected to come in a \$10.94 million, which is at budget.

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

Department	FY 2022-23 Adopted Budget	FY 2022-23 Year-End Estimate	Projected Year-End \$ (Over) / Under Adopted Budget	Projected Year-End % (Over) / Under Adopted Budget
Oakland Parks and Recreation Department	10.90	10.90	—	—%
Non Departmental and Port	0.05	0.05	—	—%
Grand Total	10.94	10.94	—	—%

Fund Balance - FY 2022-23 revenue is projected to end the year at \$10.94 million. Expenditures are projected to end the year at \$10.94 million. The adopted budget assumes a budgeted contribution to fund balance in the amount of \$0.05 million. Carryforwards from FY2021-22 to FY2022-23 have been authorized in the amount of \$0.24 million. As a result, the fund balance in the OPRCA Self Sustaining Revolving Fund (1820) is projected to increase from \$3.64 million in FY 2021-22 to \$3.45 million in FY 2022-23.

Table 24: FY 2022-23 OPRCA Self Sustaining Revolving Fund Year-End Available Fund Balance (\$ In Millions)

OPRCA SELF SUSTAINING REVOLVING FUND (1820)	FY 2022-23 Q1 Year-End Estimate
Beginning Fund Balance - Unaudited	3.64
Revenue	10.94
Expenditures	10.94
Estimated Current Year Surplus/(Shortfall)	0.00
Subtotal Fund Balance	3.64
Use of Fund Balance in FY 2022-23	
Budgeted Transfer from Fund Balance	
Budgeted Contribution to Fund Balance	0.05
FY 2021-22 to FY 2022-23 Carryforward	0.24
Estimated Ending Fund Balance	3.45

Affordable Housing Fund (1870)

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

Revenues - FY 2022-23 year-end revenues are projected to come in at \$24.95 million, which is at budget. The Adopted Budget assumes a \$8.42 million transfer from fund balance to balance expenditures.

Table 25: FY 2022-23 Affordable Housing Fund (1870) Revenues (\$ in millions)

Revenue Category	FY 2022-23 Adjusted Budget	FY 2022-23 Q4 Unaudited Year End Totals	Year-End \$ Over/(Under) Adjusted Budget	Year-End % Over/(Under) Adjusted Budget
Property Tax	13.31	13.31	0.00	0.0%
Service Charges	3.22	3.22	0.00	0.0%
Subtotal	16.53	16.53	0.00	0.0%
Transfers from Fund Balance	8.42	8.42	0.00	0.0%
Grand Total	24.95	24.95	0.00	0.0%

Expenditures - FY 2022-23 year-end expenditures are projected to come in at \$24.95 million, which is at budget.

Table 26: FY 2022-23 Affordable Housing Fund (1870) Expenditures (\$ in millions)

Department	FY 2022-23 Adopted Budget	FY 2022-23 Year-End Estimate	Projected Year-End \$ (Over) / Under Adopted Budget	Projected Year-End % (Over) / Under Adopted Budget
City Administrator	0.24	0.24	—	—%
City Attorney	0.20	0.20	—	—%
Human Resources Management Department	0.14	0.14	—	—%
Finance Department	0.42	0.42	—	—%
Planning and Building	0.10	0.10	—	—%
Housing and Community Development Department	23.86	23.86	0.00	—%
Grand Total	24.95	24.95	—	—%

Fund Balance - FY 2022-23 revenue is projected to end the year at \$24.95 million. Expenditures are projected to end the year at \$24.95 million. The adopted budget assumes the use of fund balance to balance expenditures in the amount of \$8.42 million. Carryforwards from FY2021-22 to FY2022-23 have been authorized in the amount of \$41.85 million. As a result, the fund balance in the Affordable Housing Trust Fund (1870) is projected to decrease from \$50.28 million in FY 2021-22 to \$— million in FY 2022-23.

Table 27: FY 2022-23 Affordable Housing Trust Fund Balance (\$ in millions)

AFFORDABLE HOUSING TRUST FUND (1870)	FY 2022-23 Q1 Year-End Estimate
Beginning Fund Balance - Unaudited	50.28
Revenue	24.95
Expenditures	24.95
Estimated Current Year Surplus/(Shortfall)	—
Subtotal Fund Balance	50.28
Use of Fund Balance in FY 2022-23	
Budgeted Transfer from Fund Balance	8.42
Budgeted Contribution to Fund Balance	—
FY 2021-22 to FY 2022-23 Carryforward	41.85
Estimated Ending Fund Balance	—

Measure BB & Measure F Funds (2215, 2216, 2217, 2218, 2219, 2220)

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

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

Revenues - FY 2022-23 year-end revenues are projected to come in at \$53.04 million, which is at budget. The Adopted Budget assumes a \$19.80 million transfer from fund balance to balance expenditures.

Table 28: FY 2022-23 Measure B, BB & F Fund Revenues (\$ in millions)

Revenue Category	FY 2022-23 Adopted Budget	FY 2022-23 Year-End Estimate	Projected Year-End \$ Over / (Under) Adopted Budget	Projected Year-End % Over / (Under) Adopted Budget
Sales Tax	31.31	31.31	—	—%
Grants & Subsidies	1.81	1.81	—	—%
Service Charges	0.12	0.12	—	—%
Subtotal	33.24	33.24	—	—%
Transfers from Fund Balance	19.80	19.80	—	—%
Grand Total	53.04	53.04	—	—%

Expenditures - FY 2022-23 year-end expenditures are projected to come in at \$53.04 million, which is at budget.

Table 29: FY 2022-23 Measure B/BB/F Funds Expenditures (\$ in millions)

Department	FY 2022-23 Adopted Budget	FY 2022-23 Year-End Estimate	Projected Year-End \$ (Over) / Under Adopted Budget	Projected Year-End % (Over) / Under Adopted Budget
Mayor	0.23	0.23	—	—%
City Administrator	0.34	0.34	—	—%
City Attorney	0.05	0.05	—	—%
Finance Department	0.10	0.10	—	—%
Oakland Public Works	1.13	1.13	—	—%
Department of Transportation	31.35	31.35	—	—%
Human Services Department	3.45	3.45	—	—%
Non-Departmental and Port	0.09	0.09	—	—%
Capital Improvement Projects	16.31	16.31	—	—%
Total Expenditures	53.04	53.04	—	—%

Fund Balance - FY 2022-23 revenue is projected to end the year at \$53.04 million. Expenditures are projected to end the year at \$53.04 million. The adopted budget assumes the use of fund balance, to balance expenditures, in the amount of \$19.80 million. Inversely, there is a budgeted contribution to fund balance in the amount of \$0.26 million. Carry forwards from FY2021-22 to FY2022-23 have been authorized in the amount of \$18.19 million. As a result, the fund balance in the Measure B/BB and Measure F Funds (2215, 2217, 2218, 2219, 2220) is projected to decrease from \$40.06 million in FY 2021-22 to \$2.33 million in FY 2022-23.

Table 30: FY 2022-23 Measure B/BB/F Funds Year-End Available Fund Balance (\$ in millions)

Measure B/BB/F Funds (2216, 2217, 2218, 2219, 2220)	FY 2022-23 Q1 Year-End Estimate
Beginning Fund Balance - Unaudited	40.06
Revenue	53.04
Expenditures	53.04
Estimated Current Year Surplus/(Shortfall)	—
Subtotal Fund Balance	40.06
Use of Fund Balance in FY 2022-23	
Budgeted Transfer from Fund Balance	19.80
Budgeted Contribution to Fund Balance	0.26
FY 2021-22 to FY 2022-23 Carryforward	18.19
Estimated Ending Fund Balance	2.33

State Transportation Gas Tax Funds (2230, 2232)

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

Revenues - FY 2022-23 year-end revenues are projected to come in at \$27.80 million, which is at budget. The Adopted Budget assumes a \$5.21 million transfer from fund balance to balance expenditures.

Table 31: FY 2022-23 State Transportation Gas Tax Fund Revenues (\$ in millions)

Revenue Category	FY 2022-23 Adopted Budget	FY 2022-23 Year-End Estimate	Projected Year-End \$ Over / (Under) Adopted Budget	Projected Year-End % Over / (Under) Adopted Budget
Gas Tax	22.44	22.44	—	—%
Transfers from Fund Balance	5.21	5.21	—	—%
Grants & Subsidies	0.14	0.14	—	—%
Service Charges	0.01	0.01	—	—%
Miscellaneous Revenue	—	—	—	—%
Grand Total	27.80	27.80	—	—%

Expenditures - FY 2022-23 year-end expenditures are projected to come in at \$27.80 million, which is at budget.

Table 32: FY 2022-23 State Transportation Funds Gas Tax Expenditures (\$ in millions)

Department	FY 2022-23 Adopted Budget	FY 2022-23 Year-End Estimate	Projected Year-End \$ (Over) / Under Adopted Budget	Projected Year-End % (Over) / Under Adopted Budget
City Administrator	0.16	0.16	—	—
Finance Department	0.08	0.08	—	—
Department of Transportation	26.50	26.50	—	—
Non Departmental and Port	0.04	0.04	—	—
Capital Improvement Projects	1.01	1.01	—	—
Grand Total	27.80	27.80	—	—

Fund Balance - FY 2022-23 revenue is projected to end the year at \$27.80 million. Expenditures are projected to end the year at \$27.80 million. The adopted budget assumes the use of fund balance, to balance expenditures in the amount of \$5.21 million and a contribution to fund balance in the amount of \$0.04 million. Carry forwards from FY2021-22 to FY2022-23 have been authorized in the amount of \$2.59 million. As a result, the fund balance in the State Transportation Gas Tax Funds (2230, 2232) is projected to decrease from \$8.27 million in FY 2021-22 to \$0.51 million in FY 2022-23.

Table 33: FY 2022-23 State Transportation Funds Year-End Available Fund Balance (\$ in millions)

STATE TRANSPORTATION FUNDS - GAS TAX (2230, 2232)	FY 2022-23 Q1 Year-End Estimate
Beginning Fund Balance - Unaudited	8.27
Revenue	27.80
Expenditures	27.80
Estimated Current Year Surplus/(Shortfall)	0.00
Subtotal Fund Balance	8.27
Use of Fund Balance in FY 2022-23	
Budgeted Transfer from Fund Balance	5.21
Budgeted Fund Balance Repayment	0.04
FY 2021-22 to FY 2022-23 Carryforward	2.59
Estimated Ending Fund Balance	0.51

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

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

Revenues - FY 2022-23 Measure Q year-end revenues are projected to come in at \$28.46 million, which is at budget.

Table 34: FY 2022-23 Preservation, Litter Reduction, Homelessness Support Act Fund Revenues (\$ in millions)

Revenue Category	FY 2022-23 Adopted Budget	FY 2022-23 Year-End Estimate	Projected Year- End \$ Over / (Under) Adopted Budget	Projected Year- End % Over / (Under) Adopted Budget
Local Tax	28.99	28.46	(0.53)	(1.8)%
Grand Total	28.99	28.99	(0.53)	(1.8)%

Expenditures - FY 2022-23 year-end expenditures are projected to come in at \$28.99 million which is at budget.

Table 35: FY 2022-23 Measure Q - OPR Preservation, Litter Reduction, Homelessness Support Act Expenditures (\$ in millions)

Department	FY 2022-23 Adopted Budget	FY 2022-23 Year-End Estimate	Projected Year-End \$ (Over) / Under Adopted Budget	Projected Year-End % (Over) / Under Adopted Budget
City Administrator	1.64	1.64	—	—%
Finance Department	0.08	0.08	—	—%
Oakland Public Works Department	20.27	20.27	—	—%
Human Services Department	6.55	6.55	—	—%
Non-Departmental	0.44	0.44	—	—%
Total Expenditures	28.99	28.99	—	—%

Fund Balance - FY 2022-23 revenue is projected to end the year at \$28.99 million. Expenditures are projected to end the year at \$28.99 million. Carry forwards from FY2021-22 to FY2022-23 have been authorized in the amount of \$15.41 million. As a result, the fund balance in the Measure Q Fund (2244) is projected to decrease from \$16.64 million in FY2021-22 to \$1.23 million in FY 2022-23.

Table 36: FY 2022-23 Measure Q Year-End Fund Balance (\$ in millions)

MEASURE Q (2244)	FY 2022-23 Q1 Year-End Estimate
Beginning Fund Balance - Unaudited	16.64
Revenue	28.99
Expenditures	28.99
Estimated Current Year Surplus/(Shortfall)	—
Subtotal Fund Balance	16.64
Use of Fund Balance in FY 2022-23	
Budgeted Transfer from Fund Balance	
Budgeted Fund Balance Repayment	—
FY 2021-22 to FY 2022-23 Carryforward	15.41
Estimated Ending Fund Balance	1.23

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

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

Revenues - FY 2022-23 year-end revenues are projected to come in at \$29.14 million, which is \$0.06 million below the Adopted Budget.

Table 37: FY 2022-23 Public Safety and Services Violence Prevention Act of 2014 Fund Revenues (\$ in millions)

Revenue Category	FY 2022-23 Adopted Budget	FY 2022-23 Year-End Estimate	Projected Year-End \$ Over / (Under) Adopted Budget	Projected Year-End % Over / (Under) Adopted Budget
Local Tax	19.60	19.54	(0.06)	(0.2)%
Parking Tax	9.60	9.60	—	—%
Grand Total	29.20	29.14	(0.06)	(0.2)%

Expenditures - FY 2022-23 year-end expenditures are projected to come in at \$29.20 million, which is at budget.

Table 38: FY 2022-23 Measure Z Fund Expenditures (\$ in millions)

Department	FY 2022-23 Adopted Budget	FY 2022-23 Year-End Estimate	Projected Year-End \$ (Over) / Under Adopted Budget	Projected Year-End % (Over) / Under Adopted Budget
City Administrator	0.74	0.74	—	—%
Finance Department	0.33	0.33	—	—%
Police Department	15.63	15.63	—	—%
Fire Department	2.00	2.00	—	—%
Department of Violence Prevention	10.50	10.50	—	—%
Grand Total	29.20	29.20	—	—%

Fund Balance - FY 2022-23 revenue is projected to end the year at \$29.14 million. Expenditures are projected to end the year at \$29.20 million. Carry forwards from FY2021-22 to FY2022-23 have been authorized in the amount of \$7.30 million. As a result, the fund balance in the Measure Z Fund (2252) is projected to decrease from \$7.61 million in FY 2021-22 to \$0.24 million in FY 2022-23.

Table 39: FY 2022-23 Measure Z Year-End Fund Balance (\$ in millions)

MEASURE Z (2252)	FY 2022-23 Q1 Year-End Estimate
Beginning Fund Balance - Unaudited	7.61
Revenue	29.14
Expenditures	29.20
Estimated Current Year Surplus/(Shortfall)	(0.06)
Subtotal Fund Balance	7.55
Use of Fund Balance in FY 2022-23	
Budgeted Transfer from Fund Balance	0.00
Budgeted Fund Balance Repayment	0.00
FY 2021-22 to FY 2022-23 Carryforward	7.30
Estimated Ending Fund Balance	0.24

Vacant Property Tax Fund (2270)

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

Revenues - FY 2022-23 Vacant Property Tax year-end revenues are projected to come in at \$5.38 million, which is at budget.

Table 40: FY 2022-23 Vacant Property Tax Fund Revenues (\$ in millions)

Revenue Category	FY 2022-23 Adopted Budget	FY 2022-23 Year-End Estimate	Projected Year- End \$ Over / (Under) Adopted Budget	Projected Year- End % Over / (Under) Adopted Budget
Local Tax	5.38	5.38	—	—%
Grand Total	5.38	5.38	—	—%

Expenditures - FY 2022-23 year-end expenditures are projected to come in at \$5.38 million which is at budget.

Table 41: FY 2022-23 Vacant Property Tax Fund Expenditures (\$ in millions)

Department	FY 2022-23 Adopted Budget	FY 2022-23 Year-End Estimate	Projected Year-End \$ (Over) / Under Adopted Budget	Projected Year-End % (Over) / Under Adopted Budget
Finance Department	0.77	0.77	—	—%
Oakland Public Works	4.41	4.41	—	—%
Human Services Department	0.21	0.21	—	—%
Total Expenditures	5.38	5.38	—	—%

Fund Balance - FY 2022-23 revenue is projected to end the year at \$5.38 million. Expenditures are projected to end the year at \$5.38 million. Carry forwards from FY2021-22 to FY2022-23 have been authorized in the amount of \$1.51 million. As a result, the fund balance in the Vacant Property Tax Fund (2270) is projected to decrease from \$1.10 million in FY2021-22 to negative \$0.41 million in FY 2022-23.

Table 42: FY 2022-23 Vacant Property Tax Fund Year-End Available Fund Balance (\$ in millions)

VACANT PROPERTY TAX ACT FUND (2270)	FY 2022-23 Q1 Year-End Estimate
Beginning Fund Balance - Unaudited	1.10
Revenue	5.38
Expenditures	5.38
Estimated Current Year Surplus/(Shortfall)	—
Subtotal Fund Balance	1.10
Use of Fund Balance in FY 2022-23	
Budgeted Transfer from Fund Balance	
Budgeted Fund Balance Repayment	—
FY 2021-22 to FY 2022-23 Carryforward	1.51
Estimated Ending Fund Balance	(0.41)

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

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

Revenues - FY 2022-23 LLAD year-end revenues are projected to come in at \$19.44 million, which is at budget.

Table 43: FY 2022-23 Landscaping and Lighting Assessment District (LLAD) Fund Revenues (\$ in millions)

Revenue Category	FY 2022-23 Adjusted Budget	FY 2022-23 Q4 Unaudited Year End Totals	Year-End \$ Over/(Under) Adjusted Budget	Year-End % Over/(Under) Adjusted Budget
Local Tax	19.16	19.16	0.00	0.0%
Service Charges	0.21	0.21	0.00	0.0%
Licenses & Permits	0.08	0.08	0.00	0.0%
Grand Total	19.44	19.44	0.00	0.0%

Expenditures - FY 2022-23 year-end expenditures are projected to come in at \$19.44 million, which is at budget.

Table 44: FY 2022-23 Landscaping and Lighting Assessment District (LLAD) Fund Expenditures (\$ in millions)

Department	FY 2022-23 Adopted Budget	FY 2022-23 Year-End Estimate	Projected Year-End \$ (Over) / Under Adopted Budget	Projected Year-End % (Over) / Under Adopted Budget
Finance Department	0.02	0.02	—	—
Oakland Public Works Department	7.71	7.71	—	—
Department of Transportation	2.70	2.70	—	—
Oakland Parks and Recreation Department	3.97	3.97	—	—
Non-Departmental and Port	5.04	5.04	—	—
Total Expenditures	19.44	19.44	—	—

Fund Balance - FY 2022-23 revenue is projected to end the year at \$19.44 million. Expenditures are projected to end the year at \$19.44 million. The adopted budget assumes contribution to fund balance in the amount of \$0.01 million. Carry forwards from FY2021-22 to FY2022-23 have been authorized in the amount of \$0.68 million. As a result, the fund balance in the Landscaping & Lighting Assessment District Fund (2310) is projected to decrease from \$0.19 million in FY 2021-22 to negative \$0.48 million in FY 2022-23.

Table 45: FY 2022-23 Landscaping and Lighting Assessment District (LLAD) Fund Balance (\$ in millions)

LANDSCAPING & LIGHTING ASSESSMENT DISTRICT FUND (2310)	FY 2022-23 Q1 Year-End Estimate
Beginning Fund Balance - Unaudited	0.19
Revenue	19.44
Expenditures	19.44
Estimated Current Year Surplus/(Shortfall)	—
Subtotal Fund Balance	0.19
Use of Fund Balance in FY 2022-23	
Budgeted Transfer from Fund Balance	
Budgeted Fund Balance Repayment	0.01
FY 2021-22 to FY 2022-23 Carryforward	0.68
Estimated Ending Fund Balance	(0.48)

Development Service Fund (2415)

The Development Service Fund (2415) was created on June 20, 2006, by Ordinance No. 12741 C.M.S. This fund collects revenues from licenses, fees, and permits from housing and commercial planning and construction-related activities to support planning and zoning services, construction inspections and permit approvals, building code enforcement, plan checks and engineering services. Furthermore, this fund is required to keep a minimum 7.5% reserve of annual budgeted revenues for its balance, which would be \$8.10 million.

Table 46: Historical Revenue for Fund 2415

Fiscal Year	Budgeted Revenue	Actual Revenue
FY 2021-22	53.70	63.98
FY 2020-21	47.33	50.25
FY 2019-20	61.58	60.71
FY 2018-19	49.92	63.20
FY 2017-18	45.14	90.13
FY 2016-17	38.03	77.15

Revenues - FY 2022-23 year-end revenues are projected to come in at \$92.21 million, which is at budget. The Adopted Budget assumes a \$39.97 million transfer from fund balance to balance expenditures.

Table 47: FY 2022-23 Development Service Fund Revenues (\$ in millions)

Revenue Category	FY 2022-23 Adjusted Budget	FY 2022-23 Q4 Unaudited Year End Totals	Year-End \$ Ove/(Under) Adjusted Budget	Year-End % Over/(Under) Adjusted Budget
Service Charges	30.05	30.05	0.00	0.0%
Licenses & Permits	21.34	21.34	0.00	0.0%
Fines & Penalties	0.62	0.62	0.00	0.0%
Miscellaneous Revenue	0.23	0.23	0.00	0.0%
Subtotal	52.24	52.24	0.00	0.0%
Transfers from Fund Balance	39.97	39.97	0.00	0.0%
Grand Total	92.21	92.21	0.00	0.0%

Expenditures - FY 2022-23 year-end expenditures are projected to come in at \$92.21 million, which is at budget.

Table 48: FY 2022-23 Development Service Fund Expenditures (\$ in millions)

Department	FY 2022-23 Adopted Budget	FY 2022-23 Year-End Estimate	Projected Year-End \$ (Over) / Under Adopted Budget	Projected Year-End % (Over) / Under Adopted Budget
Mayor	0.35	0.35	—	—%
City Administrator	2.70	2.70	—	—%
City Attorney	3.40	3.40	—	—%
Human Resources Management Department	1.13	1.13	—	—%
City Auditor	0.04	0.04	—	—%
Finance Department	1.64	1.64	—	—%
Fire Department	11.14	11.14	—	—%
Oakland Public Works Department	1.62	1.62	—	—%
Department of Transportation	15.70	15.70	—	—%
Information Technology Department	1.94	1.94	—	—%
Planning and Building Department	45.17	45.17	—	—%
Economic and Workforce Development Department	0.75	0.75	—	—%
Non-Departmental and Port	6.62	6.62	—	—%
Total Expenditures	92.21	92.21	—	—%

Fund Balance - The large fund balance, \$136.70 million at the end of FY 2021-22, has accumulated over the life of the fund due to revenues exceeding the budget as well as longstanding underspending or delays in expenditures attributed to a high number of vacancies within the Planning and Building Department.

FY 2022-23 revenue is projected to end the year at \$92.21 million. Expenditures are projected to end the year at \$92.21 million. The Adopted Budget assumes the use of fund balance to balance expenditures in the amount of \$39.97 million and a contribution to fund balance in the amount of \$0.16 million. Carry forwards from FY2021-22 to FY2022-23 have been authorized in the amount of \$51.99 million. As a result, the fund balance in the Development Service Fund (2415) is projected to decrease from \$136.70 million in FY 2021-22 to \$44.91 million in FY 2022-23.

Table 49: FY 2022-23 Development Service Fund Year-End Available Fund Balance (\$ in millions)

DEVELOPMENT SERVICE FUND (2415)	FY 2022-23 Q1 Year-End Estimate
Beginning Fund Balance - Unaudited	136.70
Revenue	92.21
Expenditures	92.21
Estimated Current Year Surplus/(Shortfall)	0.00
Subtotal Fund Balance	136.70
Use of Fund Balance in FY 2022-23	
Budgeted Transfer from Fund Balance	39.97
Budgeted Fund Balance Repayment	0.16
FY 2021-22 to FY 2022-23 Carryforward	51.99
Estimated Ending Fund Balance	44.91

Transient Occupancy Tax (Measure C) Fund (2419)

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

Revenues - FY 2022-23 Transient Occupancy Tax year-end revenues are projected to come in at \$6.54 million, which is at budget.

Table 50: FY 2022-23 Transient Occupancy Tax (Measure C) Fund Revenues (\$ in millions)

Revenue Category	FY 2022-23 Adopted Budget	FY 2022-23 Year-End Estimate	Projected Year- End \$ Over / (Under) Adopted Budget	Projected Year- End % Over / (Under) Adopted Budget
Transient Occupancy Tax	6.54	6.54	—	—%
Grand Total	6.54	6.54	—	—%

Expenditures - FY 2022-23 year-end expenditures are projected to come in at \$6.54 million, which is at budget.

Table 51: FY 2022-23 Measure C Expenditures (\$ in millions)

Department	FY 2022-23 Adopted Budget	FY 2022-23 Year-End Estimate	Projected Year-End \$ (Over) / Under Adopted Budget	Projected Year-End % (Over) / Under Adopted Budget
Economic and Workforce Development Department	0.82	0.82	—	—%
Non Departmental and Port	5.72	5.72	—	—%
Total Expenditures	6.54	6.54	—	—%

Fund Balance - FY 2022-23 revenue is projected to end the year at \$6.54 million. Expenditures are projected to end the year at \$6.54 million. Carry forwards from FY2021-22 to FY2022-23 have been authorized in the amount of \$0.82 million. As a result, the fund balance in the Measure C Fund (2419) is projected to decrease from \$0.99 million in FY2021-22 to \$0.16 million in FY 2022-23.

Table 52: FY 2022-23 Measure C Fund Year-End Available Fund Balance (\$ in millions)

MEASURE C - TRANSIENT OCCUPANCY TAX FUND (2419)	FY 2022-23 Q1 Year-End Estimate
Beginning Fund Balance - Unaudited	0.99
Revenue	6.54
Expenditures	6.54
Estimated Current Year Surplus/(Shortfall)	0.00
Subtotal Fund Balance	0.99
Use of Fund Balance in FY 2022-23	
Budgeted Transfer from Fund Balance	0.00
Budgeted Fund Balance Repayment	0.00
FY 2021-22 to FY 2022-23 Carryforward	0.82
Estimated Ending Fund Balance	0.16

Reproduction Fund (4300)

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

Revenues - FY 2022-23 year-end revenues are projected to come in at \$2.32 million, which is at budget. The budget assumes a transfer out of the GPF in the amount of \$0.66 million to be used as a negative fund balance repayment.

Table 53: FY 2022-23 Reproduction Fund Revenues (\$ in millions)

Revenue Category	FY 2022-23 Adopted Budget	FY 2022-23 Year-End Estimate	Projected Year-End \$ Over / (Under) Adopted Budget	Projected Year-End % Over / (Under) Adopted Budget
Internal Service Funds	1.67	1.67	—	— %
Interfund Transfers	0.66	0.66	—	— %
Grand Total	2.32	2.32	—	— %

Expenditures - FY 2022-23 expenditures are projected to end the year at \$2.32 million, which is at budget.

Table 54: FY 2022-23 Reproduction Fund Expenditures (\$ in millions)

Department	FY 2022-23 Adopted Budget	FY 2022-23 Year-End Estimate	Projected Year-End \$ (Over) / Under Adopted Budget	Projected Year-End % (Over) / Under Adopted Budget
Information Technology Department	1.36	1.36	—	— %
Non Departmental and Port	0.96	0.96	—	— %
Total Expenditures	2.32	2.32	—	— %

Fund Balance - FY 2022-23 revenue is projected to end the year at \$2.32 million. Expenditures are projected to end the year at \$2.32 million. The adjusted budget includes a budgeted transfer to fund balance in the amount of \$0.96 million. Carry forwards from FY2021-22 to FY2022-23 have been authorized in the amount of \$0.04 million. As a result, the fund balance in the Reproduction Fund (4300) is projected to increase from a negative \$0.69 million in FY 2021-22 to \$0.24 million in FY 2022-23.

Table 55: FY 2022-23 Reproduction Fund Year-End Available Fund Balance (\$ in millions)

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

City Facilities Fund (4400)

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

Revenues - FY 2022-23 year-end revenues are projected to come in at \$44.91 million, which is at budget. The Adopted Budget assumes a \$2.49 million transfer from fund balance to balance expenditures.

Table 56: FY 2022-23 City Facilities Revenues (\$ in millions)

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

Expenditures - FY 2022-23 expenditures are projected to end the year at \$44.91 million, which is at budget.

Table 57: FY 2022-23 City Facilities Expenditures (\$ in millions)

Department	FY 2022-23 Adopted Budget	FY 2022-23 Year-End Estimate	Projected Year-End \$ (Over) / Under Adopted Budget	Projected Year-End % (Over) / Under Adopted Budget
City Administrator	0.41	0.41	—	—%
Human Resources Management Department	0.02	0.02	—	—%
Oakland Public Works Department	43.32	43.32	—	—%
Department of Transportation	—	—	—	NA
Human Services Department	0.74	0.74	—	—%
Non Departmental and Port	0.42	0.42	—	—%
Grand Total	44.91	44.91	—	—%

Fund Balance - FY 2022-23 revenue is projected to end the year at \$44.91 million. Expenditures are projected to end the year at \$44.91 million. The adopted budget assumes the use of fund balance to balance expenditures in the amount of \$2.49 million. Inversely, there is a budgeted contribution to fund balance in the amount of \$0.11 million. Carry forwards from FY2021-22 to FY2022-23 have been authorized in the amount of \$3.43 million. As a result, the fund balance in the Facilities Fund (4400) is projected to decrease from \$2.46 million in FY 2021-22 to negative \$3.35 million in FY 2022-23.

Table 58: FY 2022-23 Facilities Fund Year-End Available Fund Balance (\$ in millions)

FACILITIES FUND (4400)	FY 2022-23 Q1 Year-End Estimate
Beginning Fund Balance - Unaudited	2.46
Revenue	44.91
Expenditures	44.91
Estimated Current Year Surplus/(Shortfall)	—
Subtotal Fund Balance	2.46
Use of Fund Balance in FY 2022-23	
Budgeted Transfer from Fund Balance	2.49
Budgeted Fund Balance Repayment	0.11
FY 2021-22 to FY 2022-23 Carryforward	3.43
Estimated Ending Fund Balance	(3.35)

Central Stores Fund (4500)

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

Revenues - FY 2022-23 year-end revenues are projected to come in at \$3.31 million, which is at budget. The budget assumes a transfer out of the GPF in the amount of \$2.02 million to be used as a negative fund balance repayment.

Table 59: FY 2022-23 Central Stores Revenues (\$ in millions)

Revenue Category	FY 2022-23 Adopted Budget	FY 2022-23 Year-End Estimate	Projected Year-End \$ Over / (Under) Adopted Budget	Projected Year-End % Over / (Under) Adopted Budget
Interfund Transfers	2.02	2.02	—	—%
Internal Service Funds	1.30	1.30	—	—%
Grand Total	3.31	3.31	—	—%

Expenditures - FY 2022-23 expenditures are projected to end the year at \$3.31 million, which is at budget.

Table 60: FY 2022-23 Central Stores Expenditures (\$ in millions)

Department	FY 2022-23 Adopted Budget	FY 2022-23 Year-End Estimate	Projected Year-End \$ (Over) / (Under) Adopted Budget	Projected Year-End % (Over) / (Under) Adopted Budget
Finance Department	0.49	0.49	—	—%
Non Departmental and Port	2.83	2.83	—	—%
Total Expenditures	3.31	3.31	—	—%

Fund Balance - FY 2022-23 revenue is projected to end the year at \$3.31 million. Expenditures are projected to end the year at \$3.31 million. The adopted budget includes a budgeted transfer to fund balance in the amount of \$2.79 million. As a result, the fund balance in the Central Stores Fund (4500) is projected to increase from negative \$2.86 million in FY 2021-22 to negative \$0.07 million in FY 2022-23.

Table 61: FY 2022-23 Central Stores Fund Year-End Available Fund Balance (\$ in millions)

CENTRAL STORES FUND (4500)	FY 2022-23 Q1 Year-End Estimate
Beginning Fund Balance - Unaudited	(2.86)
Revenue	3.31
Expenditures	3.31
Estimated Current Year Surplus/(Shortfall)	—
Subtotal Fund Balance	(2.86)
Use of Fund Balance in FY 2022-23	
Budgeted Transfer from Fund Balance	
Budgeted Fund Balance Repayment	2.79
FY 2021-22 to FY 2022-23 Carryforward	
Estimated Ending Fund Balance	(0.07)

Purchasing Fund (4550)

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

Revenues: - FY 2022-23 year-end revenues are projected to come in at \$2.29 million, which is at budget. The budget assumes a \$0.31 million transfer from fund balance to balance expenditures as well as a transfer out of the GPF in the amount of \$0.19 million to be used as a negative fund balance repayment.

Table 62: FY 2022-23 Purchasing Fund Revenues (\$ in millions)

Revenue Category	FY 2022-23 Adopted Budget	FY 2022-23 Year-End Estimate	Projected Year- End \$ Over / (Under) Adopted Budget	Projected Year- End % Over / (Under) Adopted Budget
Internal Service Funds	1.79	1.79	—	—%
Transfers from Fund Balance	0.31	0.31	—	—%
Interfund Transfers	0.19	0.19	—	—%
Grand Total	2.29	2.29	—	—%

Expenditures - FY 2022-23 expenditures are projected to end the year at \$2.29 million, which is at budget.

Table 63: FY 2022-23 Purchasing Fund Expenditures (\$ in millions)

Department	FY 2022-23 Adopted Budget	FY 2022-23 Year-End Estimate	Projected Year-End \$ (Over) / Under Adopted Budget	Projected Year-End % (Over) / Under Adopted Budget
Finance Department	2.10	2.10	—	—%
Non Departmental and Port	0.19	0.19	0.00	—%
Total Expenditures	2.29	2.29	—	—%

Fund Balance - FY 2022-23 revenue is projected to end the year at \$2.29 million. Expenditures are projected to end the year at \$2.29 million. The adjusted budget assumes the use of fund balance to balance expenditures in the amount of \$0.31 million. Inversely, there is a budgeted contribution to fund balance in the amount of \$0.19 million. Carry forwards from FY2021-22 to FY2022-23 have been authorized in the amount of \$0.03 million. As a result, the fund balance in the Purchasing Fund (4550) is projected to decrease from negative \$0.20 million in FY 2021-22 to negative \$0.35 million in FY 2022-23.

Table 64: FY 2022-23 Purchasing Fund Year-End Available Fund Balance (\$ in millions)

PURCHASING FUND (4550)	FY 2022-23 Q1 Year-End Estimate
Beginning Fund Balance - Unaudited	(0.20)
Revenue	2.29
Expenditures	2.29
Estimated Current Year Surplus/(Shortfall)	—
Subtotal Fund Balance	(0.20)
Use of Fund Balance in FY 2022-23	
Budgeted Transfer from Fund Balance	0.31
Budgeted Fund Balance Repayment	0.19
FY 2021-22 to FY 2022-23 Carryforward	0.03
Estimated Ending Fund Balance	(0.35)

Information Technology Fund (4600)

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

Revenues - FY 2022-23 year-end revenues are projected to come in at \$21.18 million, which is at budget. The budget assumes a transfer out of the GPF in the amount of \$3.50 million to be used as a negative fund balance repayment.

Table 65: FY 2022-23 Information Technology Fund Revenues (\$ in millions)

Revenue Category	FY 2022-23 Adopted Budget	FY 2022-23 Year-End Estimate	Projected Year-End \$ Over / (Under) Adopted Budget	Projected Year-End % Over / (Under) Adopted Budget
Internal Service Funds	17.68	17.68	—	—%
Interfund Transfers	3.50	3.50	—	—%
Grand Total	21.18	21.18	—	—%

Expenditures - FY 2022-23 expenditures are projected to end the year at \$21.18 million, which is at budget.

Table 66: FY 2022-23 Information Technology Fund Expenditures (\$ in millions)

Department	FY 2022-23 Adopted Budget	FY 2022-23 Year-End Estimate	Projected Year-End \$ (Over) / Under Adopted Budget	Projected Year-End % (Over) / Under Adopted Budget
City Administrator	0.63	0.63	—	—%
Human Resources Management Department	0.23	0.23	0.00	—%
Finance Department	2.06	2.06	0.00	—%
Fire Department	0.42	0.42	0.00	—%
Information Technology Department	11.08	11.08	0.00	—%
Race and Equity Department	0.00	0.00	0.00	NA
Non Departmental and Port	6.76	6.76	0.00	—%
Total Expenditures	21.18	21.18	—	—%

Fund Balance - FY 2022-23 revenue is projected to end the year at \$21.18 million. Expenditures are projected to end the year at \$21.18 million. The adjusted budget assumes a budgeted contribution to fund balance in the amount of \$4.32 million. Carry forwards from FY2021-22 to FY2022-23 have been authorized in the amount of \$11.03 million. As a result, the negative fund balance in the Purchasing Fund (4550) is projected to decrease from \$7.57 million in FY 2020-21 to \$0.87 million in FY 2022-23.

Table 67: FY 2022-23 Information Technology Fund Year-End Available Fund Balance (\$ in millions)

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

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

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

Revenues - FY 2022-23 Measure KK revenues are projected to come in at \$120.39 million which is at budget.

Table 68: FY 2022-23 Measure KK Revenues (\$ in millions)

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

Expenditures - FY 2022-23 expenditures are projected to end the year at \$120.39 million which is at budget.

Table 69: FY 2022-23 Measure KK Expenditures (\$ in millions)

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

*The adjusted budget includes Council Budget Amendments and Carryforwards

Fund Balance - FY 2022-23 revenue is projected to end the year at \$120.39 million. Expenditures are projected to end the year at \$120.39 million. Carry forwards from FY2021-22 to FY2022-23 have been authorized in the amount of \$126.13 million. As a result, the fund balance in the Measure KK Funds (5330, 5331, 5332, 5333, 5335) is projected to decrease from \$249.52 million in FY2021-22 to \$123.39 million in FY2022-23

Table 70: FY 2022-23 Measure KK Funds Year-End Available Fund Balance (\$ in millions)

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

ALL OTHER FUNDS – FUND BALANCE SUMMARY

Table 71: FY 2021-22 All Other General Funds Year-End Available Fund Balances (\$ in millions)

Fund Description	Unaudited Ending Fund Balance P12-22	FY22-23 Year End Rev Projections	FY22-23 Year End Exp Projections	FY 22-23 (USE OF)/ REPAY FB	APPROVED CF to FY22-23	FY22-23 Year End Avail Fund Balance (Unaudited)
1011 - General Purpose Emergency Reserve	54.73	10.80	10.80	10.80	—	65.52
1020 - Vital Services Stabilization F	2.84	7.69	7.69	.69	—	10.52
1030 - Measure HH (SSBDT)	9.33	8.08	8.08	(1.16)	7.48	0.69
1100 - Self Insurance Liability*	(1.60)	63.90	63.90	17.27	0.57	15.09
1150 - Worker's Compensation Insurance Claims	—	—	—	—	0.07	(0.07)
1200 - Pension Override Tax Revenue	247.73	118.08	118.08	7.62	—	255.35
1600 - Underground District Revolving*	(0.74)	0.19	0.19	0.19	—	(0.56)
1610 - Successor Redevelopment Agency	0.39	1.19	1.19	—	0.02	0.36
1700 - Mandatory Refuse Program	2.50	2.65	2.65	(0.24)	—	2.26
1710 - Recycling Program	3.63	6.49	6.49	(0.04)	0.90	2.68
1720 - Comprehensive Clean-up	3.70	27.77	27.77	(3.58)	0.27	(0.15)
1750 - Multipurpose Reserve*	(3.37)	10.96	10.96	1.00	0.67	(3.03)
1760 - Telecommunications Reserve	(0.78)	1.58	1.58	—	(0.02)	(0.76)
1770 - Telecommunications Land Use	0.79	0.89	0.89	(0.03)	—	0.75
1780 - Kid's First Oakland Children's	9.13	21.32	21.32	—	7.83	1.30
1820 - OPRCA Self Sustaining Revolving	3.64	10.94	10.9	0.05	0.24	3.45
1870 - Affordable Housing Trust Fund	50.28	24.95	24.95	(8.42)	41.85	—
1882 - Multi Service Center/Rent	(0.06)	0.11	0.11	—	0.03	(0.09)
1884 - 2006 Housing Bond Proceeds	8.61	—	—	—	1.18	7.43
1885 - 2011A-T Subordinated Housing	29.40	0.75	0.75	—	5.71	23.68

* Fund is in negative fund repayment plan

Table 72: All Other Special Revenue Funds (\$ in millions)

Fund Description	Unaudited Ending Fund Balance P12-22	FY22-23 Year End Rev Projections	FY22-23 Year End Exp Projections	FY 22-23 (USE OF)/ REPAY FB	APPROVED CF to FY22-23	FY22-23 Year End Avail Fund Balance (Unaudited)
2063 - FEMA Declarations*	(2.91)	0.43	0.43	0.43	(0.72)	(1.77)
2071 - CARES Act Relief Fund	(1.91)	—	—	—	3.97	(5.88)
2072 - American Rescue Act Plan	0.50	68.00	68.00	—	0.49	0.01
2102 - Department of Agriculture	(0.21)	0.68	0.68	—	0.29	(0.50)
2103 - HUD-ESG/SHP/HOPWA	(8.78)	13.76	13.76	—	16.11	(24.89)
2108 - HUD-CDBG	(9.11)	8.60	8.60	—	7.02	(16.13)
2109 - HUD-Home	2.22	3.12	3.12	—	21.79	(19.58)
2113 - Department of Justice - COPS Hiring*	(1.25)	0.27	0.27	0.27	(0.96)	(0.02)
2120 - Federal Action Agency	0.14	0.48	0.48	—	0.27	(0.13)
2123 - US Dept of Homeland Security	(0.02)	—	—	—	6.00	(6.03)
2124 - Federal Emergency Management Agency*	(2.21)	2.78	2.78	0.28	5.25	(7.17)
2125 - Environmental Protection Agency	2.46	—	—	—	1.48	0.97
2128 - Department of Health and Human Services	0.74	27.64	27.64	—	9.86	(9.12)
2129 - Trade Corridor Improvement Fund	1.44	—	—	—	1.23	0.21
2138 - California Department of Education	2.16	3.02	3.02	—	—	2.16
2139 - California Department of Conservation	(3.74)	—	—	—	17.78	(21.53)
2140 - California Department of Transportation	0.07	—	—	—	9.47	(9.41)
2144 - California Housing and Community Development	0.01	19.46	19.46	—	5.82	(5.81)
2148 - California Library Services	0.53	0.18	0.18	—	0.34	0.19
2152 - California Board of Correction	(3.27)	4.41	4.41	0.45	2.32	(5.14)

* Fund is in negative fund repayment plan

Fund Description	Unaudited Ending Fund Balance P12-22	FY22-23 Year End Rev Projections	FY22-23 Year End Exp Projections	FY 22-23 (USE OF)/ REPAY FB	APPROVED CF to FY22-23	FY22-23 Year End Avail Fund Balance (Unaudited)
2159 - State of California Other	30.84	43.64	43.64	—	54.89	(24.06)
2160 - County of Alameda: Grants	1.51	0.59	0.59	—	1.50	—
2163 - Metro Transportation Com: Prog	(0.20)	—	—	—	—	(0.20)
2166 - Bay Area Air Quality Management District	(0.16)	—	—	—	0.86	(1.02)
2172 - Alameda County: Vehicle Abatement Authority	(0.16)	0.57	0.57	0.17	0.02	(0.01)
2190 - Private Grants	0.04	0.05	0.05	—	0.38	(0.34)
2195 - Workforce Investment Act	1.32	3.30	3.30	—	3.93	(2.62)
2211 - Measure B: Local Streets & Roads	16.62	—	—	—	11.84	4.78
2212 - Measure B: Bicycle/Pedestrian	2.02	—	—	—	0.82	1.20
2213 - Measure B: Paratransit – ACTC	1.21	—	—	—	0.95	0.26
2214 - ACTC Reimbursable Grants	(1.69)	—	—	—	17.74	(19.43)
2215 - Measure F - Vehicle Registration	2.50	2.63	2.63	(0.82)	0.65	1.03
2216 - Measure BB - Alameda County Tr	0.01	—	—	—	—	0.01
2217 - Measure BB - OAB Roadway Infra	(0.09)	—	—	—	(1.39)	1.29
2218 - Measure BB - Local Streets and	13.01	41.49	41.49	(15.55)	2.40	(4.95)
2219 - Measure BB - Bike and Pedestrian	2.56	5.47	5.47	(2.84)	1.33	(1.61)
2220 - Measure BB - Paratransit	2.22	3.45	3.62	(0.51)	1.59	(0.05)
2230 - State Gas Tax	3.89	15.37	15.37	(2.67)	1.23	(0.01)
2232 - Gas Tax RMRA	4.38	12.43	12.43	(2.50)	1.36	0.52
2241 - Measure Q-Library Services Ret	8.60	20.44	20.44	(0.75)	0.19	7.66
2243 - Measure D - Parcel Tax to Main	8.98	15.17	15.17	(0.85)	0.69	7.45
2244 - Measure Q - Parks & Recreation	16.64	28.99	28.99	—	15.41	1.23
2250 - Measure N: Fund	1.09	2.19	2.19	(0.26)	0.11	0.72
2251 - Measure Y: Public Safety Act 2	(0.02)	—	—	—	—	(0.02)
2252 - Measure Z - Violence Prevention	7.61	29.20	29.20	—	7.30	0.31

* Fund is in negative fund repayment plan

Fund Description	Unaudited Ending Fund Balance P12-22	FY22-23 Year End Rev Projections	FY22-23 Year End Exp Projections	FY 22-23 (USE OF)/ REPAY FB	APPROVED CF to FY22-23	FY22-23 Year End Avail Fund Balance (Unaudited)
2270 - Vacant Property Tax Act Fund	1.10	5.38	5.38	—	1.51	(0.41)
2310 - Lighting and Landscape Assessment District*	0.19	19.44	19.44	0.01	0.68	(0.48)
2320 - Fire Suppression Assessment Di	0.03	—	—	—	0.03	—
2330 - Werner Court Vegetation Mgmt D	0.05	—	—	—	—	0.05
2331 - Wood Street Community Faciliti	0.56	0.09	0.09	—	0.10	0.47
2332 - Gateway Industrial Park	0.54	0.97	0.97	—	0.29	0.25
2333 - Brooklyn Basin Public Services	(0.01)	0.50	0.50	—	0.02	(0.03)
2411 - False Alarm Reduction Program*	(2.81)	2.26	2.26	0.46	0.06	(2.41)
2412 - Measure M - Alameda County: Em	0.74	2.94	2.94	(0.51)	0.04	0.19
2413 - Rent Adjustment Program Fund	2.89	11.95	11.95	(2.48)	2.94	(2.53)
2415 - Development Service Fund	136.70	92.21	92.72	(40.31)	51.99	43.90
2416 - Traffic Safety Fund*	0.13	1.09	1.09	0.10	0.01	0.22
2417 - Excess Litter Fee Fund	1.83	0.45	0.45	—	0.41	1.41
2419 - Measure C: Transient Occupancy	0.99	6.54	6.54	—	0.82	0.16
2420 - Transportation Impact Fee	8.37	1.61	1.61	—	5.28	3.09
2421 - Capital Improvements Impact Fe	4.53	0.02	0.02	—	3.73	0.80
2611 - HUD-CDBG (ARRA)	4.80	—	—	—	—	4.80
2826 - Mortgage Revenue	2.03	0.09	0.09	—	0.14	1.90
2990 - Public Works Grants*	(1.04)	0.54	0.54	0.26	0.06	(0.85)
2992 - Parks and Recreation Grants*	(1.56)	0.46	0.46	0.46	—	(1.10)
2995 - Police Grants	0.32	—	—	—	0.01	0.31
2996 - Parks and Recreation Grants 20	0.09	0.02	0.02	—	0.02	0.08
2999 - Miscellaneous Grants	10.91	1.02	1.02	(0.26)	9.78	0.87

* Fund is in negative fund repayment plan

Table 73: All Other Enterprise Funds (\$ in millions)

Fund Description	Unaudited Ending Fund Balance P12-22	FY22-23 Year End Rev Projections	FY22-23 Year End Exp Projections	FY 22-23 (USE OF)/ REPAY FB	APPROVED CF to FY22-23	FY22-23 Year End Avail Fund Balance (Unaudited)
3100 - Sewer Service Fund	98.28	74.03	74.03	(4.94)	78.31	15.03
3200 - Golf Course	1.34	0.61	0.61	—	0.01	1.32

Table 74: All Other Internal Service Funds (\$ in millions)**

Fund Description	Unaudited Ending Fund Balance P12-22	FY22-23 Year End Rev Projections	FY22-23 Year End Exp Projections	FY 22-23 (USE OF)/ REPAY FB	APPROVED CF to FY22-23	FY22-23 Year End Avail Fund Balance (Unaudited)
4100 - Equipment	25.86	45.97	45.97	(10.43)	9.74	5.69
4200 - Radio / Telecommunications*	7.99	10.09	10.09	(2.86)	2.03	3.10
4210 - Telephone Equipment and Softwa	(0.01)	0.93	0.93	(0.13)	0.89	(1.04)
4300 - Reproduction	(0.69)	2.32	2.32	0.96	0.04	0.24
4400 - City Facilities	2.46	44.91	44.91	(2.38)	3.43	(3.35)
4450 - City Facilities Energy Conserv	0.20	0.51	0.51	(0.51)	—	(0.32)
4500 - Central Stores*	(2.86)	3.31	3.31	2.79	—	(0.08)
4550 – Purchasing*	(0.20)	2.29	2.29	(0.12)	0.03	(0.35)
4600 - Information	7.57	21.18	21.18	4.32	11.03	0.87

* Fund is in negative fund repayment plan

** FY 2021-22 Beginning Cash Balance is used for Internal Service Funds.

Table 75: All Other Capital Project Funds (\$ in millions)

Fund Description	Unaudited Ending Fund Balance P12-22	FY22-23 Year End Rev Projections	FY22-23 Year End Exp Projections	FY 22-23 (USE OF)/ REPAY FB	APPROVED CF to FY22-23	FY22-23 Year End Avail Fund Balance (Unaudited)
5012 - JPFA Admin Building: Series 19*	(1.05)	0.31	0.31	0.31	—	(0.74)
5130 - Rockridge: Library Assessment	1.13	—	—	—	1.13	—
5321 - Measure DD: 2009B Clean Water.	0.40	—	—	—	0.79	(0.40)
5322 - Measure DD: 2017C Clean Water.	12.33	—	—	—	11.70	0.63

Fund Description	Unaudited Ending Fund Balance P12-22	FY22-23 Year End Rev Projections	FY22-23 Year End Exp Projections	FY 22-23 (USE OF)/ REPAY FB	APPROVED CF to FY22-23	FY22-23 Year End Avail Fund Balance (Unaudited)
5330 - Measure KK: Infrastructure and	7.08	—	—	—	5.21	1.87
5331 - Measure KK: Affordable Housing	11.54	—	—	—	9.33	2.21
5332 - Measure KK: Infrastructure Series 2020B-1 (Tax Exempt)	24.50	—	—	—	25.73	(1.23)
5333 - Measure KK: Affordable Housing 2020	15.10	—	—	—	15.09	0.01
5335 - 5335 - Measure KK: Infrastructure 2022	177.63	120.39	120.39	—	70.77	106.85
5336 - Measure KK: Infrastructure Series 2022C-2 (Taxable)	13.68	—	—	—	—	13.68
5500 - Municipal Capital Improvement*	(4.13)	1.03	1.03	1.03	—	(3.10)
5505 - Municipal Capital Improvement:	2.49	0.21	0.21	—	1.39	1.10
5510 - Capital Reserves*	(0.88)	3.30	3.30	1.01	—	0.12
5610 - Central District Projects	17.45	4.73	4.73	(4.53)	8.06	4.86
5613 - Central District: TA Bonds Se	3.18	—	—	—	4.29	(1.11)
5614 - Central District: TA Bonds Se	8.05	0.90	0.90	—	6.55	1.49
5638 - BMSP: TA Bond Series 2006C-T	0.46	0.10	0.10	(0.10)	0.16	0.20
5643 - Central City East TA Bonds Ser	19.44	0.61	0.61	(0.61)	6.62	12.20
5650 - Coliseum Projects	5.27	0.11	0.11	(0.01)	3.77	1.49
5656 - Coliseum: TA Bonds Series 2006	46.86	—	—	—	7.46	39.40
5670 - Oakland Base Reuse Authority	(0.27)	—	—	—	0.07	(0.34)
5671 - OBRA: Leasing & Utility	52.52	1.47	1.47	(0.37)	3.47	48.68
5672 - Joint Army Base Infrastructure	1.24	—	—	—	(0.31)	1.55
5999 - Miscellaneous Capital Projects*	(1.35)	3.79	3.79	0.44	1.20	(2.12)

* Fund is in negative fund repayment plan

Table 76: All Other Debt Service Funds (\$ in millions)

Fund Description	Unaudited Ending Fund Balance P12-22	FY22-23 Year End Rev Projections	FY22-23 Year End Exp Projections	FY 22-23 (USE OF)/ REPAY FB	APPROVED CF to FY22-23	FY22-23 Year End Avail Fund Balance (Unaudited)
6013 - 2013 LED Streetlight Acquisiti	0.23	1.50	1.50	—	—	0.23
6029 - Taxable Pension Obligation Bon	7.16	17.90	17.90	—	—	7.16
6032 - Taxable Pension Obligation: Se	0.31	53.14	53.14	—	—	0.31
6064 - GO Refunding Bonds, Series 201	4.39	13.71	13.71	—	—	4.38
6322 - Measure DD: 2017C Clean Water,	0.77	1.45	1.45	—	—	0.77
6330 - Measure KK: 2017A-1 (TE) Infra	1.55	2.25	2.25	—	—	1.55
6331 - Measure KK: 2017A-2 (Taxable)	1.49	4.14	4.14	—	—	1.48
6332 - Measure KK: 2020B-1 GOB	2.58	3.94	3.94		—	2.58
6333 - Measure KK: 2020B-2 GOB	1.91	4.96	4.96		—	1.91
6334 - 2020 GOB Refunding	1.70	5.81	5.81		—	1.70
6335 - Measure KK: Infrastructure Series 2022C-1 GOB (Tax Exempt)	16.27	19.95	19.95		—	16.27
6336 - Measure KK: Infrastructure Series 2022C-2 GOB (Taxable)	0.13	—	—		—	0.13
6540 - Skyline Sewer District - Redem	0.03	0.02	0.02	(0.02)	0.02	(0.01)
6557 - Piedmont Pines P1 2018 Reasses	0.21	0.11	0.11	—	0.01	0.20
6587 - 2012 Refunding Reassessment Bo	1.06	0.42	0.42	—	0.03	1.04
6613 - JPFA Lease Revenue Refunding B	(0.01)	8.34	8.34	—	—	(0.01)

Table 77: All Other Fiduciary Funds/Trust & Agency Funds (\$ in millions)

Fund Description	Unaudited Ending Fund Balance P12-22	FY22-23 Year End Rev Projections	FY22-23 Year End Exp Projections	FY 22-23 (USE OF)/ REPAY FB	APPROVED CF to FY22-23	FY22-23 Year End Avail Fund Balance (Unaudited)
7100 - Police and Fire Retirement Sys	453.04	3.58	3.58	(3.58)	0.02	449.44
7130 - Employee Deferred Compensation*	0.01	0.20	0.20	0.16	—	0.16
7320 - Police and Fire Retirement Sys	41.98	4.48	4.48	—	—	41.98
7540 - Oakland Public Library Trust	0.94	0.10	0.10	—	0.60	0.34
7640 - Oakland Public Museum Trust	0.76	0.01	0.01	—	0.72	0.05
7760 - Grant Clearing	(4.53)	2.09	2.09	0.16	0.98	(5.34)
7999 - Miscellaneous Trusts	2.41	0.26	0.26	—	1.31	1.09

* Fund is in negative fund repayment plan