



**CITY OF OAKLAND**

**Attachment A**

**FY 2021-22**

**4th Quarter Detailed  
Report**

**Budget to Actual  
Revenue and  
Expenditure (R&E)**

## **Attachment A: FY 2021-22 Q4 Detailed Report**

### **TABLE OF CONTENTS**

The report has the following major sections:

1. General Purpose Fund Q4 Revenues
2. General Purpose Fund Q4 Expenditures
3. General Purpose Fund Q4 Fund Balance
4. Reserves
5. Select Non-GPF Q4 Analysis
6. All Other Funds - Fund Balance Summary

## FY2021-22 Q4 GPF Unaudited Revenues and Expenditures Year End Totals

**Table 1** below summarizes the City of Oakland's unaudited Fourth Quarter (Q4) financial results for FY 2021-22 in the General Purpose Fund (1010). Analysis of revenues and expenditures through the **Fourth Quarter** indicates that GPF revenues exceed GPF expenditures by \$57.30 million at year-end. After accounting for \$48.61 million in Carryforwards on to FY2022-23, the net operating surplus at year end is \$8.69 million. However, as indicated on **Table 5** in the summary section of expenditures, the surplus is attributed to FY 2021-22 ARPA funding which relieved the GPF of year-end expenditures by \$87.02 million.

**Table 1: FY2021-22 Q4 GPF Unaudited Revenues and Expenditures Year End Totals**

Fund	Q4 Unaudited FYE Revenues	Q4 Unaudited FYE Expenditures	Year-End Operating Surplus / (Deficit)	FY2021-22 to FY2022-23 Carryforwards	Year-End Operating Surplus / (Deficit) After Carryforwards
General Purpose Fund (1010)	726.02	668.72	57.30	48.61	8.69

### 1. GENERAL PURPOSE FUND Q4 REVENUES

*The City's FY 2021-22 Q4 Year-End shows continued recovery in revenues as compared to the prior fiscal year.*

Fiscal Year 2021-22 Unaudited General Purpose Fund revenues totaled \$726.02 million which represents an increase of \$74.88 million, or 10.1%, from the Adjusted Budget of \$648.14 million, excluding a Transfer from Fund Balance and ARPA which were included as part of the Adopted Budget. The increase was due to rising personal incomes, continued low unemployment and rising real estate prices, all of which contributed to higher-than-expected tax revenues overall. Sales & Use tax, real estate transfer tax and parking tax are categories which have specifically benefited from these trends, and *major contributors to the City exceeding its adopted GPF revenue forecasts overall as detailed below.*

The City's unemployment rate decreased during FY2021-22 from 6% to 3% and along with continued support from government programs such as The American Rescue Plan, a new federal child tax credit, student loan relief, and California's Golden State Stimulus helped boost statewide per capita incomes.

The number of travelers flying in and out of Oakland International Airport significantly increased during FY2021-22, surpassing one million passengers in June 2022. This has helped bring City parking and transient occupancy taxes closer to pre pandemic levels. This has helped offset the slower recovery in downtown hotel occupancy rates and parking volumes as the effects of lower conference attendance and workers continuing to work from home or work hybrid schedules.

**Table 2** below shows the year end totals compared to the Adjusted budget.

**Table 2: FY2021-22 Q4 GPF Adopted Budget to Actuals Unaudited Year End Totals (\$ in millions)**

Revenue Category	FY 2021-22 Adopted Budget	FY 2021-22 Adjusted Budget	Year-End Unaudited Totals	ARPA and Other Adj	Adjusted Actuals	Year-End \$ Over/(Under) Adjusted Budget	Year-End % Over/(Under) Adjusted Budget
Property Tax	247.15	247.15	256.97		256.97	9.82	4.0%
Business	97.75	97.75	101.15		101.15	3.40	3.5%
Real Estate	96.43	96.43	138.40		138.40	41.97	43.5%
Interfund	89.93	89.93	3.01	86.92	(89.93)	0.00	0.0%
Sales Tax	58.97	58.97	63.78		63.78	4.81	8.1%
Service Charges	50.27	50.40	52.49		52.49	2.08	4.1%
Utility	49.14	49.14	57.93		57.93	8.79	17.9%
Transient	16.73	16.73	16.66		16.66	(0.07)	(0.4)%
Fines &	15.74	15.74	20.28		20.28	4.54	28.9%
Parking Tax	7.84	7.84	9.54		9.54	1.70	21.6%
Licenses &	4.05	4.05	1.41		1.41	(2.64)	(65.1)%
Miscellaneous	1.60	2.14	1.14		1.14	(1.00)	(46.7)%
Interest Income	0.48	0.48	0.91		0.91	0.43	88.3%
Vehicle License	—	—	0.50		0.50	0.50	—%
Grants &	—	1.31	1.85		1.85	0.54	41.2%
<b>Subtotal</b>	<b>736.08</b>	<b>738.06</b>	<b>726.02</b>	<b>86.92</b>	<b>812.94</b>	<b>74.88</b>	<b>10.1%</b>
*Transfers from Fund Balance	48.31	77.30	—			(77.03)	(100.0)%
<b>Total</b>	<b>784.39</b>	<b>815.37</b>	<b>726.02</b>	<b>86.92</b>	<b>812.94</b>	<b>(2.15)</b>	<b>(10.9)%</b>

\* Note transfers to and from FB do not produce actual value

GENERAL PURPOSE FUND Q4 YEAR END REVENUES FY 2021-22

**Property Tax:** This tax is imposed on real properties by the County of which the City receives a share of it based on the parcel's tax rate area designation. The tax is also levied on tangible personal property, i.e., airplanes, boats, moveable capital equipment located within the city. Year-end increase of 4% or 9.82 million in property tax revenue compared to the adjusted budget. The increase was due to a combination of increased property value as a result of sale price increases in 2020 in both residential and commercial properties and reflected on the FY 2021-22 tax roll, most notably the sale of commercial office building at 300 Lakeside Drive that was sold in October 2020, the reassessment of commercial sites due to added improvement values for properties located on 14<sup>th</sup> Street (between Webster & Franklin) and a vacant site owned by Jack London Square Development, the growth in home sales strengthened in the summer of 2020 due to low inventory and the declining mortgage rates, and the continuing receipt of Residual Property Tax Trust Fund to fulfil all obligations that the former Redevelopment Agency had entered into prior to being dissolved in 2012.

**Sales Tax:** Sales and use taxes are levied by the State on non-grocery tangible goods at a rate of 10.25%, of which the City receives a 1% share. Higher fuel prices for gasoline and jet fuel along with a general rise in prices for consumer goods resulted in sales tax revenue coming in higher than expected. Overall, the City saw an increase of 8.1% or \$4.81 million in sales tax revenue over the FY2021-22 adjusted budget. **Table 3** provides a breakdown of this increase over the different major business categories.

**Table 3: Q2 Sales Tax Comparison by Major Category FY2020-21 and FY 2021-22 (\$ in millions)**

Category	FY2020-21	FY2021-22	Inc/(Dec)
State/County Pools & Transfers	12.44	12.29	(1.2) %
Restaurants & Hotels	6.82	9.76	43.1 %
Autos & Transportation	8.11	9.00	10.9%
Fuel & Service Stations	4.22	7.48	77.3 %
Business & Industry	5.87	6.19	5.4%
Building & Construction	5.70	5.98	4.9 %
General Consumer Goods	5.59	5.74	2.6 %
Food & Drugs	5.99	5.57	(7.1) %

**Business Tax (BT):** It is annual tax on a business' gross receipts (for the vast majority of businesses) imposed on in-town and out-of-town businesses. The tax rate is dependent on the type of businesses, i.e., retail, landlord, business services and ranges from \$0.60 to \$13.95 per \$1,000 of its gross receipts. The City exceeded its adopted budget by 3.5% or 3.40 million in business tax revenue compared to the adjusted budget due to growth in gross receipts reported by businesses of approximately 3.5% over the previous year and continuing efforts by staff in identifying noncompliant businesses.

**Utility Users Tax (UUT):** It is imposed at a rate of 7.5% on the utility charges paid by users for phone, gas and electric. Due to an increase on electricity and gas rates charged to consumers, revenues exceeded the FY2021-22 adopted budget by 17.9% or \$8.79 million.

**Real Estate Transfer Tax (RETT):** The City's Real Estate Transfer Tax (RETT) is levied on properties which are sold and based on a tiered percentage of the purchase price. Property values continued to increase during FY2021-22; the median price for single family residences rose above \$1 million for the first time in the City. Large property transactions also affect RETT revenue. The City had 30 large transactions, sales price greater than \$10 million, in FY2021-22, as compared to only 21 in the prior year resulting in a Year-end increase of 43.5% or \$41.97 million over the adjusted budget forecast.

**Table 4: RETT Growth Rate**

Sale Price	FY 2020-21		FY 2021-22		Year-Over-Year Variance Thru Q4	
	Gross Sales (\$ in M)	Volume	Gross Sales (\$ in M)	Volume	Gross Sales (\$ in M)	Volume
\$300,000 or below	71.48	448	65.00	398	(9.1%)	(11.2%)
\$300,001 to \$2 Million	4,719.02	5,236	4744.63	5,011	0.5%	(4.3)%
\$2 million to \$5 Million	722.05	277	1,156.53	428	60.2%	54.5%
\$5 to \$10 Million	257.18	36	260.91	39	1.5%	8.3%
\$10 to \$50 Million	367.81	18	531.19	26	44.4%	44.4%
\$50.01 to \$100 Million	64.72	1	194.16	3	200.0%	200.0%
Over \$100 Million	868.77	2	327.50	1	(62.3)%	(50.0)%
<b>Total</b>	<b>7,071.02</b>	<b>6,018</b>	<b>7,279.92</b>	<b>5,906</b>	<b>3.0%</b>	<b>(1.9)%</b>

**Parking Tax (PT):** The City's parking tax is levied at a rate of 18.5% and this revenue source is dependent on parking lots close to the airport for nearly half its revenue. As travel strongly rebounded from the lows experienced during the pandemic, parking tax revenue from these lots have rebounded from the prior fiscal year. Downtown parking lots, which are dependent on office workers, rebounded more slowly as firms continue to offer hybrid or work from home options to staff. Overall city parking tax collections exceeded the adjusted budget by 21.6% or \$1.70 million.

**Transient Occupancy Tax (TOT):** It is a tax on the privilege of occupancy in any hotel, motel, or short-term stay. Each transient who stays less than thirty days is subject to the tax in the amount of fourteen percent (14%) of the rent charged. These taxes are collected by the operator of the hotel or motel at the time the rent is paid. Hotels by the airport and downtown have shown continued improvement from the prior fiscal year (FY2020-21). TOT revenues met the FY2021-22 adopted budget forecast.

**Fines and Penalties:** the main component of this revenue category are the collections from parking citations. In response to the Covid-19 shelter-in-place order from both the County and the State, the City "turned off" parking meters and seriously restricted the issuance of parking citations. Parking meters remained off through mid-July 2020 and street sweeping enforcement was limited through the first Quarter FY 2020-21. As a result, from this, the FY2021-22 Adopted Budget projected lower revenues expecting the downward trend to continue. As these activities progressed towards less restrictive levels, the revenue from fines & penalties in FY2021-22 exceeded the adjusted budget by 28.9% or \$4.54 million.

**Interest Income:** Interest income exceeded the adjusted budget by 88% or by 430K due to interest rate improvement in the market on the City's investments.

**Service Charges:** Unaudited FY 2021-22 year-end revenues derived from services charges are \$45.7 million, which is \$4.70 million, or 9.3%, less than the Adjusted Budget of \$50.4 million.

**License and Permits:** Unaudited FY 2021-22 year-end revenues derived from license and permits are \$1.41 million, which is \$2.64 million, or 65.1%, less than the Adjusted Budget of \$4.05 million.

**Interfund Transfers:** FY2021-22 interfund transfers at year end were \$3.01 million, of which, \$2.9 million were transferred from the Multi Purpose Reserve Fund (1750). The Adopted Budget included an anticipated transfer from ARPA but ARPA was administered in it's own fund instead and corresponding expenditure adjustments were transferred from the GPF to the ARPA Fund instead. Further details are provided on the Expenditures section.

**Transfers from Fund Balance:** The FY2021-22 GPF Adjusted Budget Assumed \$77.30 million as a budgeted transfer from fund balance to balance expenditures and support FY2020-21 Carryforwards. Transfers from fund balance do not produce actual figures.

## 2. GENERAL PURPOSE FUND Q4 EXPENDITURES

### GENERAL PURPOSE FUND EXPENDITURE HIGHLIGHTS

Unaudited GPF year-end expenditures ended the year at \$668.72 million or 82% of the Adjusted Budget. After accounting for expenditures paid for by Federal Aid (ARPA) funds in the amount of \$87.02 million, the overall GPF expenditures would have ended at \$755.74 million or 2% under the adjusted budget. The main concern derived from the GPF year-end expenditures results is that savings are primarily due to vacancies in authorized positions, since a Citywide vacancy rate in excess of 22% affects the City's ability to provide services to residents. The savings rate is one time and the Citywide vacancy rate in the Midcycle Adopted Budget has been adjusted in general to 10.25 %. Another concern moving forward is that the 4th quarter totals were beginning to pick up the global inflationary trend which is expected to continue into the upcoming fiscal years.

#### ARPA Adjustments

The City Council directed the use of \$87.02 million of the \$188 million of ARPA funds allocated to the City to address projected FY 2021-22 budget imbalances.

**Table 5** below reflects the GPF expenditure budget and year-end totals to include transfers of eligible expenditures to the ARPA Fund. Factoring in the budgeted FY 2021-22 ARPA funding relieves the GPF of year-end expenditures by \$87.02 million. After accounting for these, GPF expenditures come in \$17.76 million or 2% under the adjusted budget of \$815.37 million.

**Table 5: Summary of FY 2021-22 Q4 GPF Expenditures Budget to Actuals (\$ in millions)**

	A	B	C	D	C+D=E	F	B - E - F = G	
Department	FY 2021-22 Adopted Budget	FY 2021-22 Adjusted Budget	Q4 Unaudited FYE	ARPA Adjust.	FY 2021-22 Q4 Adjust. Unaudited FYE	FY 201-22 to FY2022-23 Carry-Forwards	Year-End \$ (Over)/Under Adjusted Budget	Year-End % (Over)/Under Adjusted Budget
FY 2021-22 Expenditures	784.39	815.37	668.72	87.02	755.74	41.87	17.76	2.2%

\*The adjusted budget includes Council Budget Amendment per Resolutions 88784 C.M.S adopted on July 26, 2021, 88942 C.M.S (Police Academies), 88940 C.M.S. (Head Start). And \$28.07M in Carryforwards

#### Department Level Spending Trends

**Table 6** reflects department level spending and the impact on year-end GPF expenditures with ARPA funds support.

**Table 6: Summary of FY 2021-22 GPF Expenditure Variance (\$ in millions)**

Department	FY 2021-22 Adopted Budget	FY 2021-22 Adjusted Budget	Q4 Unaudited FYE	ARPA and Other Adjust.	FY 2021-22 Q4 Adjust. Unaudited FYE	FY 201-22 to FY2022-23 Carry-Forwards	Year-End \$ (Over)/Under Adjusted Budget	Year-End % (Over)/Under Adjusted Budget
Capital Improvement Projects	0.55	1.62	0.34	—	0.34	1.28	—	0.1 %
City Administrator	8.01	7.90	(0.85)	7.30	6.45	1.33	0.12	1.5%
City Attorney	15.00	15.06	15.29	—	15.29	0.03	(0.26)	(1.7) %
City Auditor	2.41	2.54	2.43	—	2.43	—	0.11	4.3 %

Department	FY 2021-22 Adopted Budget	FY 2021-22 Adjusted Budget	Q4 Unaudited FYE	ARPA and Other Adjust.	FY 2021-22 Q4 Adjust. Unaudited FYE	FY 201-22 to FY2022-23 Carry-Forwards	Year-End \$ (Over)/Under Adjusted Budget	Year-End % (Over)/Under Adjusted Budget
City Clerk	3.56	3.81	1.97	—	1.97	1.15	0.69	18.1 %
City Council	6.28	6.45	6.31	—	6.31	0.10	0.05	0.7 %
Department of Transportation	15.95	16.92	17.91	(1.39)	16.52	1.61	(1.21)	(7.1) %
Department of Violence Prevention	11.36	12.97	7.79	—	7.79	4.84	0.34	2.6 %
Department of Workplace and Employment Standard	4.36	4.36	3.46	—	3.46	0.37	0.53	12.1 %
Economic and Workforce Development Department	10.96	14.45	10.30	—	10.30	4.17	(0.02)	(0.1) %
Finance Department	21.57	22.19	19.58	—	19.58	0.96	1.64	7.4 %
Fire Department	171.96	177.74	166.58	—	166.58	7.87	3.29	1.9 %
Housing and Community Development Department	0.10	0.10	0.10	—	0.10	—	—	—%
Human Resources Management Department	6.48	6.67	6.45	—	6.45	0.04	0.18	2.6 %
Human Services Department	15.26	21.67	21.36	—	21.36	(0.60)	0.90	4.2 %
Information Technology Department	13.31	15.61	13.67	—	13.67	0.57	1.37	8.7 %
Mayor	4.26	4.27	3.42	—	3.42	0.01	0.84	19.7 %
Non-Departmental and Port	114.14	108.31	111.67	(5.69)	105.98	6.73	(4.40)	(4.0) %
Oakland Animal Services	5.41	5.48	4.91	—	4.91	0.16	0.40	7.4 %
Oakland Parks and Recreation Department	16.68	16.85	14.70	—	14.70	0.20	1.95	11.6 %
Oakland Public Library Department	14.11	14.12	12.41	—	12.41	—	1.70	12.1 %
Oakland Public Works Department	1.86	4.24	1.77	—	1.77	2.46	0.01	0.3 %
Police Commission	4.49	5.03	3.47	—	3.47	0.01	1.55	30.9 %
Police Department	313.92	324.46	221.47	87.02	308.49	8.26	7.71	2.4 %
Public Ethics Commission	1.49	1.56	1.36	—	1.36	0.14	0.05	3.4 %
Race and Equity Department	0.92	0.99	0.84	—	0.84	0.15	—	—%

Department	FY 2021-22 Adopted Budget	FY 2021-22 Adjusted Budget	Q4 Unaudited FYE	ARPA and Other Adjust.	FY 2021-22 Q4 Adjust. Unaudited FYE	FY 201-22 to FY2022-23 Carry-Forwards	Year-End \$ (Over)/Under Adjusted Budget	Year-End % (Over)/Under Adjusted Budget
FY 2021-22 GPF Expenditures Total	784.39	815.37	668.72	79.74	748.46	41.87	25.04	3.07%

The following section details GPF savings or overspending by Department, as compared to the FY 2021-22 Adjusted Budget.

### Capital Improvement Projects

Capital Improvement Projects ended the year at budget.

### City Administrator (CAO)

The City Administrator's Office unaudited year-end savings is overstated due to an accounting adjustment for the Great Plates program. There is an accounting adjustment of a \$7.3 million credit applied in FY 2022 to offset prior year program expenditures from FY 2020 and FY 2021. As such, the net fiscal impact of the adjustment nets to zero over the three fiscal years. Excluding this technical adjustment, the year-end savings is \$0.12 million primarily due to under spending in operations & maintenance.

### City Attorney

The City Attorney's Office overspent their budget by \$257,988, approximately 2% of their budget due to employee personnel service expenditures in the amount of \$393,109 which is -3.7% of the personnel budget and was partially offset by savings in operations & maintenance.

### City Auditor

The City Auditor has savings of \$107,887, approximately 4% of their budget due to savings in contract service expenditures.

### City Clerk

The Office of the City Clerk has savings of \$0.69 million, approximately 18% of their budget primarily due to savings from vacancies in the amount of \$607,319 which is 32.2% of the personnel budget.

### City Council

The Office of the City Council has savings of \$45,624 which is 1% of their budget due to savings in contract service expenditures.

Department of Transportation

The Department of Transportation (DOT) unaudited year-end totals show an overspent by \$0.99 million, which is 5.8% of their budget, due to overspending in contract service expenditures. This is mainly attributed to an adjustment made to include a pass-through special collection fee in the amount of \$1.39 million collected by the City on behalf of Conduent, the software provider for the City's parking citation management. While the special collection fee is not City revenue under Generally Accepted Accounting Principles (GAAP), it has been determined that the fee must be presented as a revenue and an expenditure in the budget for accounting purposes. This is now budgeted as part of the FY2022-23 Adopted Budget. In addition, FY2021-22 to FY2022-23 carry forwards include \$799,000 in administrative savings carried forward to provide funding to support initial startup costs and O&M for the Abandoned Auto Unit that recently transferred from OPD to DOT. This, in addition to other encumbrance Carryforwards, drove the year end overspent total to 1.21 million or 7.1% of their Adjusted Budget.

Department of Violence Prevention

The Department of Violence Prevention has savings of \$0.34 million, which is 3% of their budget, primarily due to salary savings from vacancies in the amount of \$260,110 which is 12.6% of the personnel budget.

Department of Workplace and Employment Standard

The Department of Workplace and Employment Standard has savings of \$525,276, or 12% of their budget, primarily due to salary savings from vacancies in the amount of \$759,456 which is 21.1% of the personnel budget but was partially offset by overspending in operations & maintenance.

Economic and Workforce Development Department

The Economic and Workforce Development Department ended the year at budget.

Finance Department

The Finance Department has savings of \$1.64 million, which is 7% of their budget, due to savings in contract service expenditures.

Fire Department

The Fire Department has savings of \$3.29 million, which is 0.1% of their budget, primarily due to salary savings from vacancies in the amount of \$2.94 million which is 1.9% of the personnel budget.

Housing and Community Development Department

The Housing and Community Development Department is projected to end the year at budget.

Human Resources Management Department

The Human Resources Management Department has savings of \$176,596, which is 3% of their budget, due to savings in contract service expenditures.

Human Services Department

The Human Services Department has savings of \$904,607, which is 4% of their budget, which was primarily due to savings in contract service expenditures.

Information Technology Department

The Information Technology Department has savings of \$1.37 million, which is 9% of their budget, due to savings in contract service expenditures and capital acquisitions.

Mayor's Office

The Mayor's Office has savings of \$841,700, which is 20% of their budget, primarily due to salary savings from vacancies in the amount of \$755,662 which is 20.4% of the personnel budget.

Non-Departmental and Port

Non-Departmental and Port ended the year \$10.09 million, or 9% over the budget due to budgetary amendments authorized by Resolution 88942 C.M.S, which added two police academies; and Resolution 88940 C.M.S., which restored Head Start services in Oakland that were previously proposed for closure. In order to provide the \$5.69 million needed from salary savings citywide to fund these items, the budget was transferred from Non-Departmental to the respective departments. Note that this amount is fully offset by actual GPF savings across various departments. After accounting for these amendments Non-Departmental and Port would have overspent by \$4.40 million or 4.0% of their budget as a result of under recovery in central service overhead.

Oakland Animal Services

Oakland Animal Services has savings of \$402,942, which is 7% of their budget, primarily due to salary savings from vacancies in the amount of \$293,571 which is 7% of the personnel budget.

Oakland Parks, Recreation, and Youth Development Department

The Oakland Parks, Recreation, and Youth Development Department has savings of \$1.95 million, of their budget, primarily due to salary savings from vacancies in the amount of \$1,834,687 which is 16.7% of the personnel budget.

Oakland Public Library Department

Oakland Public Library Department has savings of \$1.70 million, which is a 12% of their budget, primarily due to salary savings from vacancies in the amount of \$1.55 million which is 18.2% of the personnel budget.

Oakland Public Works Department

The Oakland Public Works Department ended the year at budget.

Police Commission

The Police Commission has savings of \$1.55 million, which is 31% of their budget, primarily due to savings in contract service expenditures.

Police Department

The GPF year-end expenditure for OPD is \$221.47 million, which is \$102.99 million or 32% under the \$324.46 million adjusted budget before accounting for \$87.02 million in eligible Public Safety expenditure transfers from GPF to the ARPA Fund (2072). Factoring for the one-time aid from ARPA funds, GPF expenditures would have ended the fiscal year at \$308.49 million. After accounting for year-end carryforwards on to FY2022-23, OPD has savings of \$7.71 million, which is 2% of their budget due to savings, primarily from position vacancies.

Public Ethics Commission

The Public Ethics Commission has savings of \$53,288, which is 3% of their budget, due to vacancies and savings in operations & maintenance expenditures.

The Race and Equity Department

The Race and Equity Department ended the year at budget.

**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 shows the year-end budget to be under spent by \$14.09 million and Oakland Fire Department shows the year-end budget to be under spent by \$2.94 million.

**Table 7: FY 2021-22 Public Safety GPF Personnel Expenditures (\$ in millions)**

Department	FY 2021-22 Adjusted Budget	Q4 Unaudited FYE	ARPA Adjust.	FY 2021-22 Q4 Adjust. Unaudited FYE	Year End (Over) / Under Budget	Percentage (Over) / Under Budget
<b>Police Department</b>						
Overtime (OT)	33.36	34.35		34.35	(0.99)	(3.0)%
Reimbursable OT (Special Events, etc.)		(4.37)		(4.37)	4.37	
All Other Personnel (non-OT)	245.01	147.27	87.02	234.29	10.71	4.4%
<b>OPD Total Personnel</b>	<b>278.37</b>	<b>177.25</b>	<b>87.02</b>	<b>264.27</b>	<b>14.09</b>	<b>5.1%</b>
<b>Fire Department</b>						
Overtime (OT)	9.83	29.83		29.83	(10.00)	(50.4)%
All Other Personnel (non-OT)	132.44	119.50		119.50	12.94	9.8%
<b>OFD Total Personnel</b>	<b>152.27</b>	<b>149.33</b>		<b>149.33</b>	<b>2.94</b>	<b>1.9%</b>

\*The year-end unaudited Overtime totals do not include \$4.97 million accrued as Comp Time

**Table 8** below shows the Year-over-year comparison of Public Safety GPF Personnel Expenditures from FY2018-19 through FY2021-22.

**Table 8: Year-Over-Year Comparison of Public Safety GPF Personnel Expenditures (\$ in millions)**

<b>Police Department</b>				
<b>Overtime (OT)</b>	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>	<b>FY 2021-22</b>
Adjusted Budget	14.05	16.56	15.39	33.36
Actuals	36.36	35.07	29.18	34.35
<b>(Over)/Under</b>	<b>(22.31)</b>	<b>(18.51)</b>	<b>(13.79)</b>	<b>(0.99)</b>
<b>All Other Personnel (non-OT)</b>	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>	<b>FY 2021-22</b>
Adjusted Budget	211.35	232.95	239.29	245.01
Actuals	212.68	242.01	244.23	234.29
<b>(Over)/Under</b>	<b>(1.33)</b>	<b>(9.06)</b>	<b>(4.94)</b>	<b>10.71</b>
<b>Total Personnel</b>	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>	<b>FY 2021-22</b>
Adjusted Budget	225.40	249.51	254.68	278.37
Actuals	249.04	277.08	273.41	264.27
<b>(Over)/Under</b>	<b>(23.64)</b>	<b>(27.57)</b>	<b>(18.73)</b>	<b>14.09</b>
<b>Fire Department</b>				
<b>Overtime (OT)</b>	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>	<b>FY2021-22</b>
Adjusted Budget	3.34	2.37	4.22	19.83
Actuals	19.65	20.63	24.22	29.83
<b>(Over)/Under</b>	<b>(16.31)</b>	<b>(18.26)</b>	<b>(20.00)</b>	<b>(10.00)</b>
<b>All Other Personnel (non-OT)</b>	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>	<b>FY 2021-22</b>
Adjusted Budget	128.90	142.70	144.73	132.44
Actuals	117.84	123.59	126.99	119.50
<b>(Over)/Under</b>	<b>11.06</b>	<b>19.11</b>	<b>17.74</b>	<b>12.94</b>
<b>Total Personnel</b>	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>	<b>FY 2021-22</b>
Adjusted Budget	132.24	145.07	148.95	152.27
Actuals	137.49	144.22	151.21	149.33
<b>(Over)/Under</b>	<b>(5.25)</b>	<b>0.85</b>	<b>(2.26)</b>	<b>2.94</b>

## Fire

The Oakland Fire Department has FY2021-22 year-end savings in the GPF of \$3.29 million, of which \$2.94 million is due to salary savings. Non overtime salary savings came in at \$12.94 million. These savings are currently being offset by overspending in overtime which is overspent by \$10.00 million. Fire's overtime budget has been affected by leave taken by staff due to injury, COVID-19, and extreme weather events which made it difficult for Fire to maintain its minimum staffing levels. A historical analysis of Fire's budget is shown in **Table 8**.

Overspending in overtime continues to be an issue for Fire. As **Table 8** 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 and \$20.00 million in FY 2020-21 and is over by \$10.00 million in FY 2021-22. However, this overtime overspending was offset with savings in all other personnel (non-OT) pay. Consequently, Fire's total personnel budget has oscillated between ending close to budget or having a slight operating savings of \$2.94 million.

Fire'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 a reduced number of Fire Academies in recent years.

However, Fire 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, Fire has been averaging about 70% of its overtime to backfill required Fire Suppression minimum service levels. In FY 2020-21, with the increase in services due to the COVID-19 pandemic, this resulted in the highest level of overtime Fire has had in recent years. What also contributed 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 for what would otherwise be 35 present Firefighters. In addition, due to the pandemic, Fire was unable to conduct its FY 2020-21 academy to recruit more staff, which has also led to a higher usage of overtime to meet current service demands. Until Fire has more staff, this is anticipated to be a reoccurring problem. However, Fire has been managing it in part through its overall vacancy savings.

## Police

The Police Department is pursuing different ways to control personnel spending. In the FY 2021-23 Biennial Budget, the administration reviewed the Oakland Police Department's service levels and overtime budget. 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. The new staffing plan is now consistent with the availability of actual police officers based upon budget and service levels needed.

This year fewer police academy graduates and higher attrition rates have led to current salary savings due to vacancies and has also contributed the need for additional overtime. With the realignment of OPD's service levels, OPD underspend in its annual personnel budget primarily due to salary savings. For further details, please see the OPD Quarterly Overtime Reports which has an in-depth analysis on this matter.

## Historical Police Overtime

As **Table 8** above shows, Police has overspent its personnel budget for the past 3 years. However, the Police's total personnel spending is ended with savings this fiscal year, interrupting what has been a negative trend: in FY 2018-19 the Police's total personnel overspending amounted to being \$23.64 million over their budget (10% of total budget), in FY 2019-20 it was \$27.57 million over budget (11% of total budget), in FY 2020-21 police personnel overspending was \$18.73 million over budget (7% of total budget), but in FY 2021-22 there was

a savings of \$14.09 million despite rising salary and benefit costs from the City's contract-mandated COLA increase to Sworn employees. FY 2021-22 ended the year with \$14.09 million in savings, due to non- overtime salary savings and \$4.37 million received in reimbursable overtime.

In FY 2019-20, the Police spent \$15.62 million in Special Enforcement overtime which accounted 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. For the upcoming year, the Police Department will not be doing coverage of demonstrations or large events and it has completely eliminated its foot patrol units. For a more detailed explanation, please refer to the Police Department's Q4 Overtime Report.

### 3. GENERAL PURPOSE FUND Q4 FUND BALANCE

The City's GPF available Fund Balance, net of obligations & other commitments, is projected at \$9.16 million at end of FY 2021-22. Obligations are reserves required by City Ordinances and the City Charter (mandated emergency & OMERS reserves). Note that \$54.61 million of the mandated FY 2021-22 emergency reserves is included in the year-end expenditures totals in **Table 9** below (as a committed transfer to the designated reserve GPF Emergency Reserve Fund (Fund 1011)).

**Table 9** provides detail of obligations against Fund Balance, which reduces the unaudited year-end FY 2021-22 Fund Balance from \$152.76 million to the available balance of \$9.16 million.

**Table 9: FY 2021-22 Year-End Available GPF Fund Balance**

GENERAL PURPOSE FUND (1010)	FY 2021-22 Q4 Projected FYE
<b>Estimated FY 2021-22 Beginning Audited Fund Balance</b>	<b>95.46</b>
<b>FY2021-22 Performance</b>	
Revenue	726.02
Expenditures	668.72
<b>FY 2021-22 Operating Surplus / (Deficit)</b>	<b>57.30</b>
<b>Unaudited Ending Fund Balance</b>	<b>152.76</b>
<b>Obligations Against Ending Fund Balance</b>	<b>(143.60)</b>
OMERS Reserves (Reso. No. 85098 C.M.S)	<b>(2.36)</b>
New Revenue Subject to Excess RETT CFP Policy Including 50% for One Time Use, 25% for VSSF, 25% for Long Term Obligations - Net of Amounts Appropriated in the FY2022-23 Midcycle Budget	<b>(16.34)</b>
Use of Undesignated Fund Balance in the FY2022-23 Midcycle Adopted Budget	<b>(76.30)</b>
Project Carryforwards to FY 2022-23*	<b>(36.66)</b>
Encumbrance Carryforwards to FY2022-23	<b>(11.95)</b>
<b>Estimated FY 2021-22 Ending Available Fund Balance</b>	<b>9.16</b>

\*Carryforwards include \$6.72M carried forward from other funds with insufficient fund balance available

#### 4. RESERVES

On December 9, 2014 Council Ordinance No. 13279 amended the City's [Consolidated Fiscal Policies](#) to include designated reserves for both the Vital Services Stabilization Fund and for the acceleration of long term obligations, in addition to the mandated 7.5% GPF Emergency Reserve (*refer to City of Oakland Consolidated Fiscal Policy, Section I, Part C: Use of Excess Real Estate Transfer Tax<sup>1</sup>*). 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 7.5% GPF Emergency Reserve<sup>1</sup> is funded at \$54.61 million based on the FY 2021-22 Adopted Budget (**Table 10**). The reserve is equivalent to approximately month of FY 2021-22 Adopted Budget of \$784.39 million in GPF. This reserve is now held in Fund 1011 as directed by Council in Resolution 88717 C.M.S.

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 which was 15.6% of FY20 GPF expenditures. 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 is \$2.58 million, the target funding level is \$110.41 million, or 15% of the GPF revenues.

**Table 10** below shows the FY2021-22 Reserve Balances.

**Table 10: FY 2021-22 Q4 Reserve Balances As Budgeted (\$ in millions)**

Description	FYE 2021-2022 Balances
Mandated Emergency Reserves FY 2021-22	54.61
OMERS Reserves (Reso. No. 85098 C.M.S)	2.36
Vital Services Stabilization Fund	2.58
<b>Total Reserves</b>	<b>59.55</b>

<sup>1</sup> The 7.5% GPF reserve is not a cumulative balance.

## 5. SELECT NON-GPF Q4 ANALYSIS

This section of the Q4 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 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 revenue received for the fund through year end compared to the Adjusted Budget. The expenditure tables in this section compares the FY 2021-22 Adjusted Budget to FY 2021-22 year-end totals for these funds.

The fund balance tables compare the FY 2021-22 audited beginning fund balance to the FY 2021-22 unaudited 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 75** through **Table 81**.

### 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:

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); Publishing an annual report regarding the implementation of the Board's recommendations and the impact on the use of these funds.

Revenues - Revenues continue to 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. Reasons for the decline include distributors passing the tax onto the consumer through higher shelf prices that results in less demand for sugar sweetened beverages.

FY2021-22 Revenues came in at \$7.48 million which is \$0.82 million lower when compared to the FY 2021-22 adjusted budget of \$8.30 million, after excluding the \$7.02 million in use of fund balance that was budgeted to balance the \$15.32 million in budgeted expenditures but was not needed based on the year end results.

**Table 11: FY 2021-22 Measure HH (SSBT) Fund Revenues (\$ in millions)**

Revenue Category	FY 2021-22 Adjusted Budget	FY 2021-22 Q4 Unaudited Year End Totals	Year-End \$ Over/(Under) Adjusted Budget	Year-End % Over/(Under) Adjusted Budget
Local Tax	8.19	7.35	(0.84)	(10.3)%
Interest Income	—	0.02	0.02	NA
Miscellaneous Revenue	—	—	—	NA
Interfund Transfers	0.11	0.11	—	—%
<b>Subtotal</b>	<b>8.30</b>	<b>7.48</b>	<b>(0.82)</b>	<b>(9.8)%</b>
Transfers from Fund Balance	7.02	—	(7.32)	(100.0)%
<b>Grand Total</b>	<b>15.32</b>	<b>7.48</b>	<b>(8.14)</b>	<b>(52.1)%</b>

**Expenditures** - The FY 2021-22 year-end expenditures came in at \$5.97 million, which is a savings of \$9.35 million when compared to the Adjusted Budget of \$15.32 million. Out of these savings, \$7.48 million will be carried forward on to FY2022-23 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 2022-23. A large portion of the remaining savings are attributed to vacancies resulting in savings of \$0.70 million or 21.6% of their Personnel budget.

**Table 12: FY 2021-22 Measure HH (SSBT) Fund Expenditures (\$ in millions)**

Department	FY 2021-22 Adjusted Budget	FY 2021-22 Q4 Unaudited Year End Totals	Year-End \$ (Over)/Under Adjusted Budget	Year-End % (Over)/Under Adjusted Budget
Capital Improvement Projects	2.64	0.12	2.52	95.4%
City Administrator	0.20	0.09	0.11	54.6%
Department of Transportation	—	—	—	100.0%
Economic and Workforce Development Department	0.45	0.40	0.05	10.5%
Finance Department	0.36	0.20	0.15	43.1%
Human Services Department	7.24	1.49	5.75	79.4%
Oakland Parks and Recreation	4.24	3.51	0.74	17.4%
Oakland Public Library	0.12	—	0.12	100.0%
Oakland Public Works	0.07	0.15	(0.09)	(123.4)%
<b>Total Expenditures</b>	<b>15.32</b>	<b>5.97</b>	<b>9.35</b>	<b>61.0%</b>

*\*The adjusted budget includes Council Budget Amendments and Carryforwards from FY2020-21, but does not deduct carryforward to FY 2022-23. Underspent amounts in Departments may have been carried forward, see table below for the aggregate carryforward value for this fund*

**Fund Balance** - FY 2021-22 revenue ended the year at \$7.48 million. Expenditures ended the year at \$5.97 million. Carry forwards from FY2021-22 to FY2022-23 have been authorized in the amount of \$7.48 million. Additionally, a budgeted transfer from fund balance is assumed in the FY 2022-23 Adopted Budget in the amount of \$1.16 million. As a result, the estimated available fund balance in the Measure HH (SSBT) Fund (1030) decreased from \$7.82 million in FY 2020-21 to \$0.69 million in FY 2021-22.

**Table 13: Measure HH (SSBT) Fund Year-End Available Fund Balance (\$ in millions)**

MEASURE HH SSBT (1030)	FY 2021-22 Year-End Estimate
<b>Beginning Fund Balance – Audited</b>	<b>7.82</b>
Revenue	7.48
Expenditures	5.97
Estimated Current Year Surplus/(Shortfall)	1.51
<b>Subtotal Fund Balance</b>	<b>9.33</b>
<b>Use of Fund Balance in FY 2021-22</b>	
Budgeted Transfer from Fund Balance FY 2022-23	1.16
Budgeted Fund Balance Repayment FY 2022-23	—
FY 2021-22 to FY 2022-23 Carryforward	7.48
<b>Estimated Ending Available Fund Balance</b>	<b>0.69</b>

**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: - FY2021-22 Revenues came in at \$56.58 million which is \$1.20 million higher compared to the FY 2021-22 adjusted budget of \$55.38 million, after excluding the \$1.01 million in use of fund balance that was budgeted to balance the \$56.39 million in budgeted expenditures but was not needed based on the year end results.

**Table 14: FY 2021-22 Self-Insurance Liability Fund Revenues (\$ in millions)**

Revenue Category	FY 2021-22 Adjusted Budget	FY 2021-22 Q4 Unaudited Year End Totals	Year-End \$ Over/(Under) Adjusted Budget	Year-End % Over/(Under) Adjusted Budget
Interfund Transfers	55.38	55.38	0.00	0.0%
Interest Income	0.00	(0.02)	(0.02)	NA
Service Charges	0.00	0.15	0.15	NA
Grants & Subsidies	0.00	0.00	0.00	NA
Miscellaneous Revenue	0.00	1.07	1.07	NA
<b>Subtotal</b>	<b>55.38</b>	<b>56.58</b>	<b>1.20</b>	<b>2.1%</b>
Transfers from Fund Balance	1.01	0.00	(1.01)	(100.0)%
<b>Grand Total</b>	<b>56.39</b>	<b>56.58</b>	<b>0.19</b>	<b>0.0%</b>

Expenditures - FY 2021-22 year-end expenditures are \$39.12 million, which is a savings of \$17.27 million compared to the Adjusted Budget of \$56.39 million. This savings is primarily due to lower settlement claims payments this year. Out of these savings, \$0.57 million will be carried forward on to FY2022-23 as commitments against projects that have not been spent.

**Table 15: FY 2021-22 Self-Insurance Liability Fund Expenditures (\$ in millions)**

Department	FY 2021-22 Adjusted Budget	FY 2021-22 Q4 Unaudited Year End Totals	Year-End \$ (Over)/Under Adjusted Budget	Year-End % (Over)/Under Adjusted Budget
City Attorney	3.87	0.45	3.42	88.4%
Fire Department	1.93	0.17	1.77	91.7%
Non-Departmental and Port	40.39	32.62	7.78	19.3 %
Oakland Parks and Recreation Department	0.59	—	0.59	100.0 %
Oakland Public Works Department	4.64	2.17	2.46	53.0%
Police Department	4.97	3.71	1.25	25.1%
<b>Total Expenditures</b>	<b>56.39</b>	<b>39.12</b>	<b>17.27</b>	<b>30.6%</b>

*\*The adjusted budget includes Council Budget Amendments and Carryforwards from FY2020-21, but does not deduct carryforward to FY 2022-23. Underspent amounts in Departments may have been carried forward, see table below for the aggregate carryforward value for this fund*

Fund Balance - FY 2021-22 revenue is projected to end the year at \$56.58 million. Expenditures are projected to end the year at \$39.12 million. Carryforwards from FY2021-22 to FY2022-23 is recommended in the amount of \$0.57 million. Additionally, a budgeted contribution to fund balance is assumed in the FY 2022-23 Adopted Budget in the amount of \$17.27 million. As a result, the estimated available fund balance in the Self-Insurance Liability Fund (1100) improved from negative \$19.07 million in FY 2020-21 to \$15.09 million in FY 2021-22.

**Table 16 FY 2021-22 Self-Insurance Liability Fund Year-End Available Fund Balance (\$ in millions)**

SELF-INSURANCE LIABILITY FUND (1100)	FY 2021-22 Year-End Estimate
<b>Beginning Fund Balance – Audited</b>	<b>(19.07)</b>
Revenue	56.58
Expenditures	39.12
Estimated Current Year Surplus/(Shortfall)	17.46
<b>Subtotal Fund Balance</b>	<b>(1.61)</b>
<b>Obligations Against Ending Fund Balance</b>	
Budgeted Transfer from Fund Balance FY 2022-23	
Budgeted Contribution to Fund Balance FY 2022-23	17.27
FY 2021-22 to FY 2022-23 Carryforward	0.57
<b>Estimated Ending Available Fund Balance</b>	<b>15.09</b>

### **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 – FY2021-22 Revenues came in at \$5.39 million which is \$0.11 million higher when compared to the FY 2021-22 adjusted budget of \$5.28 million, after excluding the \$1.06 million in use of fund balance that was budgeted to balance the \$6.34 million in budgeted expenditures but was not needed based on the year end results.

**Table 17: FY 2021-22 Recycling Program Fund Revenues (\$ in millions)**

Revenue Category	FY 2021-22 Adjusted Budget	FY 2021-22 Q4 Unaudited Year End Totals	Year-End \$ Over/(Under) Adjusted Budget	Year-End % Over/(Under) Adjusted Budget
Service Charges	3.91	4.09	0.19	4.7%
Grants & Subsidies	1.37	1.28	(0.09)	(6.5)%
Interest Income	—	0.01	0.01	NA
<b>Subtotal</b>	<b>5.28</b>	<b>5.39</b>	<b>0.11</b>	<b>2.0%</b>
Transfers from Fund Balance	1.06	—	(1.06)	(100.0)%
<b>Grand Total</b>	<b>6.34</b>	<b>5.39</b>	<b>(0.95)</b>	<b>(15.0)%</b>

Expenditures - FY 2021-22 year-end expenditures are \$5.03 million, which is savings of \$1.31 million compared to the adjusted budget of \$6.34 million. Out of these savings, \$0.90 million will be carried forward on to FY2022-23 as commitments against projects that have not been spent. The remaining savings are mainly attributed to vacancies resulting in savings of \$0.29 million or 6.8% of their Personnel budget.

**Table 18: FY 2021-22 Recycling Program Fund Expenditures (\$ in millions)**

Department	FY 2021-22 Adjusted Budget	FY 2021-22 Q4 Unaudited Year End Totals	Year-End \$ (Over)/Under Adjusted Budget	Year-End % (Over)/Under Adjusted Budget
Oakland Public Works Department	5.80	4.55	1.25	21.6%
City Attorney	0.42	0.41	0.02	3.6%
Economic and Workforce Development Department	0.06	0.02	0.04	63.2%
Fire Department	0.05	0.05	—	—%
<b>Grand Total</b>	<b>6.34</b>	<b>5.03</b>	<b>1.31</b>	<b>20.6%</b>

*\*The adjusted budget includes Council Budget Amendments and Carryforwards from FY2020-21 but does not deduct carryforward to FY 2022-23. Underspent amounts in Departments may have been carried forward, see table below for the aggregate carryforward value for this fund*

**Fund Balance** - FY 2021-22 revenue to end the year is \$5.39 million. Expenditures came in to end the year at \$5.03 million. Carryforwards from FY2021-22 to FY2022-23 are recommended in the amount of \$0.90 million. Additionally, a budgeted transfer from fund balance is assumed in the FY 2022-23 Adopted Budget in the amount of \$0.04 million. As a result, the estimated available fund balance in the Recycling Program Fund (1710) decreased from \$3.27 million in FY 2020-21 to \$2.68 million in FY 2021-22.

**Table 19: FY 2021-22 Recycling Program Fund Year-End Fund Balance (\$ in millions)**

RECYCLING PROGRAM FUND (1710)	FY 2021-22 Q4 Year-End Totals
<b>Beginning Fund Balance - Audited</b>	<b>3.27</b>
Revenue	5.39
Expenditures	5.03
Estimated Current Year Surplus/(Shortfall)	0.36
<b>Subtotal Fund Balance</b>	<b>3.63</b>
<b>Obligations Against Ending Fund Balance</b>	
Budgeted Transfer from Fund Balance FY 2022-23	0.04
Budgeted Contribution to Fund Balance FY 2022-23	
FY 2021-22 to FY 2022-23 Carryforward	0.90
<b>Estimated Ending Available Fund Balance</b>	<b>2.68</b>

### **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** - FY2021-22 Revenues came in at \$23.46 million which is \$0.02 million lower when compared to the FY 2021-22 adjusted budget of \$23.48 million, after excluding the \$2.75 million in use of fund balance that was budgeted to balance the \$26.23 million in budgeted expenditures.

**Table 20: FY 2021-22 Comprehensive Clean-Up Fund Revenues (\$ in millions)**

Revenue Category	FY 2021-22 Adjusted Budget	FY 2021-22 Q4 Unaudited Year End Totals	Year-End \$ Over/(Under) Adjusted Budget	Year-End % Over/(Under) Adjusted Budget
Service Charges	23.39	23.33	(0.06)	(0.2)%
Grants & Subsidies	0.07	0.07	0.00	0.0%
Fines & Penalties	0.02	0.04	0.02	100.0%
Interest Income	0.00	0.01	0.01	NA
Internal Service Funds	0.00	0.00	0.00	NA
Miscellaneous Revenue	0.00	0.01	0.01	NA
<b>Subtotal</b>	<b>23.48</b>	<b>23.46</b>	<b>(0.02)</b>	<b>0.0%</b>
Transfers from Fund Balance	2.75	0.00	(2.75)	(100.0)%
<b>Grand Total</b>	<b>26.23</b>	<b>23.46</b>	<b>(2.77)</b>	<b>(10.6)%</b>

**Expenditures** - FY 2021-22 year-end expenditures came in at \$24.07 million, which is a savings of \$2.16 million when compared to the Adjusted Budget of \$26.23 million. Out of these savings, \$0.27 million will be carried forward on to FY2022-23 as commitments against projects that have not been spent. The remaining savings are mainly attributed to vacancies resulting in savings of \$1.05 million or 7.2% of their Personnel budget.

**Table 21: FY 2021-22 Comprehensive Clean-Up Fund Expenditures (\$ in millions)**

Department	FY 2021-22 Adjusted Budget	FY 2021-22 Q4 Unaudited Year End Totals	Year-End \$ (Over)/Under Adjusted Budget	Year-End % (Over)/Under Adjusted Budget
City Administrator	0.18	0.16	0.01	8.0%
City Attorney	0.31	0.37	(0.05)	(17.0)%
Economic and Workforce Development Department	—	—	—	100.0%
Fire Department	0.22	0.11	0.11	49.5%
Human Services Department	—	—	—	100.0%
Oakland Public Works Department	25.53	23.43	2.09	8.2%
<b>Grand Total</b>	<b>26.23</b>	<b>24.07</b>	<b>2.16</b>	<b>8.2%</b>

*\*The adjusted budget includes Council Budget Amendments and Carryforwards from FY2020-21, but does not deduct carryforward to FY 2022-23. Underspent amounts in Departments may have been carried forward, see table below for the aggregate carryforward value for this fund*

**Fund Balance** - FY 2021-22 revenue ended the year at \$23.46 million. Expenditures ended the year at \$24.07 million. Carryforwards from FY2021-22 to FY2022-23 have been authorized in the amount of \$0.27 million. Additionally, the FY 2022-23 Adopted Budget assumes a transfer from fund balance in the amount of \$3.66 million, and a contribution to fund balance in the amount of \$0.08 million. As a result, the estimated available fund balance in the Comprehensive Clean-Up Fund (1720) decreased from \$4.31 million in FY 2020-21 to negative \$0.15 million in FY 2021-22.

**Table 22: FY 2021-22 Comprehensive Clean-Up Fund Year-End Fund Balance (\$ in millions)**

COMPREHENSIVE CLEAN-UP FUND (1720)	FY 2021-22 Year-End Estimate
<b>Beginning Fund Balance – Audited</b>	<b>4.31</b>
Revenue	23.46
Expenditures	24.07
Estimated Current Year Surplus/(Shortfall)	(0.61)
<b>Subtotal Fund Balance</b>	<b>3.70</b>
<b>Obligations Against Ending Fund Balance</b>	
Budgeted Transfer from Fund Balance FY 2022-23	3.66
Budgeted Contribution to Fund Balance FY 2022-23	0.08
FY 2021-22 to FY 2022-23 Carryforward	0.27
<b>Estimated Ending Available Fund Balance</b>	<b>(0.15)</b>

### 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 - FY2021-22 Revenues came in at \$6.26 million which is \$4.59 million lower when compared to the FY 2021-22 adjusted budget of \$10.85 million, after excluding the \$1.30 million in use of fund balance that was budgeted to balance the \$12.15 million in budgeted expenditures.

**Table23 FY2021-22 Multipurpose Reserve Fund Revenues (\$ in millions)**

Revenue Category	FY 2021-22 Adjusted Budget	FY 2021-22 Q4 Unaudited Year End Totals	Year-End \$ Over/(Under) Adjusted Budget	Year-End % Over/(Under) Adjusted Budget
Service Charges	9.79	6.05	(3.74)	(38.2)%
Miscellaneous Revenue	1.01	0.17	(0.84)	(83.3)%
Interfund Transfers	0.05	0.05	0.00	0.0%
Fines & Penalties	0.00	0.00	0.00	NA
Interest Income	0.00	0.00	0.00	NA
<b>Subtotal</b>	<b>10.85</b>	<b>6.26</b>	<b>(4.59)</b>	<b>(42.3)%</b>
Transfers from Fund Balance	1.30	0.00	(1.30)	(100.0)%
<b>Grand Total</b>	<b>12.15</b>	<b>6.26</b>	<b>(5.89)</b>	<b>(48.4)%</b>

Expenditures - FY 2021-22 year-end expenditures came in at \$8.97 million, which is a savings of \$3.18 million when compared to the Adjusted Budget of \$12.15 million. Out of these savings, \$0.67 million will be carried forward on to FY2022-23 as commitments against projects that have not been spent. The Adjusted Budget assumed a negative fund repayment in the amount of \$0.73 million. The remaining savings are mainly attributed to vacancies resulting in savings of \$1.31 million or 57.6% of their Personnel budget.

**Table 24: FY 2021-22 Multipurpose Reserve Fund Expenditures (\$ in millions)**

Department	FY 2021-22 Adjusted Budget	FY 2021-22 Q4 Unaudited Year End Totals	Year-End \$ (Over)/Under Adjusted Budget	Year-End % (Over)/Under Adjusted Budget
Capital Improvement Projects	0.04	—	0.03	92.0%
City Administrator	0.07	0.09	(0.01)	(19.6)%
Department of Transportation	8.50	5.83	2.66	31.3%
Economic and Workforce Development Department	0.05	—	0.05	100.0%
Finance Department	0.59	0.14	0.45	76.0%
Non Departmental and Port	2.90	2.90	—	—%
<b>Total Expenditures</b>	<b>12.15</b>	<b>8.97</b>	<b>3.18</b>	<b>26.2%</b>

\*The adjusted budget includes Council Budget Amendments and Carryforwards from FY2020-21, but does not deduct carryforward to FY 2022-23. Underspent amounts in Departments may have been carried forward, see table below for the aggregate carryforward value for this fund

Fund Balance - FY 2021-22 revenue ended the year at \$6.26 million. Expenditures ended the year at \$8.97 million. Carry forwards from FY2021-22 to FY2022-23 have been authorized in the amount of \$0.67 million. Additionally, the FY 2022-23 Adopted Budget assumes a transfer from fund balance in the amount of \$0.02 million, and a contribution to fund balance in the amount of \$1.02 million. As a result, the estimated available fund balance in the Multipurpose Reserve Fund (1750) decreased from negative \$0.66 million in FY 2020-21 to negative \$4.04 million in FY 2021-22.

**Table 25: FY 2021-22 Multipurpose Reserve Fund Year-End Available Fund Balance (\$ in millions)**

MULTIPURPOSE RESERVE FUND (1750)	FY 2021-22 Year-End Estimate
<b>Beginning Fund Balance – Audited</b>	<b>(0.66)</b>
Revenue	6.26
Expenditures	8.97
Estimated Current Year Surplus/(Shortfall)	<b>(2.71)</b>
<b>Subtotal Fund Balance</b>	<b>(3.37)</b>
<b>Obligations Against Ending Fund Balance</b>	
Budgeted Transfer from Fund Balance FY 2022-23	0.02
Budgeted Contribution to Fund Balance FY 2022-23	1.02
FY 2021-22 to FY 2022-23 Carryforward*	0.67
<b>Estimated Ending Available Fund Balance</b>	<b>(4.04)</b>

\*Carryforwards do not include an additional \$0.67M that was carried forward to the GPF from FY2021-22 to FY2022-23

### 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 - FY2021-22 Revenues came in at \$5.36 million which is \$2.44 million lower when compared to the FY 2021-22 adjusted budget of \$7.80 million after excluding the \$0.07 million in use of fund balance that was budgeted to balance the \$7.87 million in budgeted expenditures but was not needed based on the year end results.

**Table 26: FY 2021-22 OPRCA Self Sustaining Revolving Fund Revenues (\$ in millions)**

Revenue Category	FY 2021-22 Adjusted Budget	FY 2021-22 Q4 Unaudited Year End Totals	Year-End \$ Over/(Under) Adjusted Budget	Year-End % Over/(Under) Adjusted Budget
Service Charges	7.54	5.11	(2.42)	(32.1)%
Interfund Transfers	0.22	0.22	0.00	0.0%
Interest Income	0.03	0.01	(0.01)	(51.6)%
Fines & Penalties	0.01	0.00	(0.01)	(90.9)%
Miscellaneous Revenue	0.01	0.01	0.00	82.1%
Internal Service Funds	0.00	0.00	0.00	(100.0)%
<b>Subtotal</b>	<b>7.80</b>	<b>5.36</b>	<b>(2.44)</b>	<b>(31.2)%</b>
Transfers from Fund Balance	0.07	0.00	(0.07)	(100.0)%
<b>Grand Total</b>	<b>7.87</b>	<b>5.36</b>	<b>(2.51)</b>	<b>(31.8)%</b>

Expenditures - Expenditures came in at \$5.26 million, which is a savings of \$2.61 million compared to the Adjusted Budget of \$7.87 million. Out of these savings, \$0.24 million will be carried forward on to FY2022-23 as commitments against projects that have not been spent. The remaining savings are mainly attributed to vacancies resulting in savings of \$2.26 million or 33.0% of their Personnel budget.

**Table 27: FY 2021-22 OPRCA Self Sustaining Revolving Fund Expenditures (\$ in millions)**

Department	FY 2021-22 Adjusted Budget	FY 2021-22 Q4 Unaudited Year End Totals	Year-End \$ (Over)/Under Adjusted Budget	Year-End % (Over)/Under Adjusted Budget
Parks, Recreation, & Youth Development	7.87	5.26	2.61	33.2%
<b>Total Expenditures</b>	<b>7.87</b>	<b>5.26</b>	<b>2.61</b>	<b>33.2%</b>

*\*The adjusted budget includes Council Budget Amendments and Carryforwards from FY2020-21, but does not deduct carryforward to FY 2022-23. Underspent amounts in Departments may have been carried forward, see table below for the aggregate carryforward value for this fund*

Fund Balance - FY 2021-22 revenue came in at \$5.36 million. Expenditures ended the year at \$5.26 million. Carryforwards from FY2021-22 to FY2022-23 have been authorized in the amount of \$0.24 million. Additionally, the FY 2022-23 Adopted Budget assumes a contribution to fund balance in the amount of \$0.05 million. As a result, the estimated available fund balance in the OPRCA Self Sustaining Revolving Fund (1820) slightly decreased from \$3.54 million in FY 2020-21 to \$3.45 million in FY 2021-22.

**Table 28: FY 2021-22 OPRCA Self Sustaining Revolving Fund Year-End Available Fund Balance (\$ in millions)**

<b>OPRCA SELF SUSTAINING REVOLVING FUND (1820)</b>	<b>FY 2021-22 Year-End Estimate</b>
<b>Beginning Fund Balance – Audited</b>	<b>3.54</b>
Revenue	5.36
Expenditures	5.26
Estimated Current Year Surplus/(Shortfall)	0.10
<b>Subtotal Fund Balance</b>	<b>3.64</b>
<b>Obligations Against Ending Fund Balance</b>	
Budgeted Transfer from Fund Balance FY 2022-23	
Budgeted Contribution to Fund Balance FY 2022-23	0.05
FY 2021-22 to FY 2022-23 Carryforward	0.24
<b>Estimated Ending Fund Balance</b>	<b>3.45</b>

### **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 - FY2021-22 Revenues came in at \$20.43 million which is \$4.85 million higher when compared to the FY 2021-22 adjusted budget of \$15.58 million after excluding the \$35.02 million in use of fund balance that was budgeted to balance the \$50.60 million in budgeted expenditures but was not needed based on the year end results.

**Table 29: FY 2021-22 Affordable Housing Fund Revenues (\$ in millions)**

Revenue Category	FY 2021-22 Adjusted Budget	FY 2021-22 Q4 Unaudited Year End Totals	Year-End \$ Over/(Under) Adjusted Budget	Year-End % Over/(Under) Adjusted Budget
Property Tax	10.76	11.36	0.60	5.6%
Service Charges	4.81	8.84	4.03	83.8%
Fines & Penalties	0.00	0.00	0.00	NA
Interest Income	0.00	0.15	0.15	NA
Miscellaneous Revenue	0.00	0.08	0.08	NA
<b>Subtotal</b>	<b>15.58</b>	<b>20.43</b>	<b>4.85</b>	<b>31.1%</b>
Transfers from Fund Balance	35.02	0.00	(35.02)	(100.0)%
<b>Grand Total</b>	<b>50.60</b>	<b>20.43</b>	<b>(30.17)</b>	<b>(59.6)%</b>

Expenditures - FY 2021-22 year-end expenditures came in at \$8.64 million, which is a savings of \$41.96 million compared to the Adjusted Budget of \$50.60 million. Savings in Housing and Community Development represent committed resources for multiple housing development projects and also includes Homekey matching funds. These funds will be carried forward and spent as committed in the next fiscal year.

**Table 30: FY 2021-22 Affordable Housing Fund (1870) Expenditures (\$ in millions)**

Department	FY 2021-22 Adjusted Budget	FY 2021-22 Q4 Unaudited Year End Totals	Year-End \$ (Over)/Under Adjusted Budget	Year-End % (Over)/Under Adjusted Budget
City Administrator	0.22	0.23	(0.01)	(4.4)%
City Attorney	0.17	0.18	(0.01)	(8.5)%
Finance Department	0.24	0.23	0.01	4.4%
Housing and Community Development Department	49.47	7.67	41.79	84.5%
Human Resources Management Department	0.12	0.14	(0.01)	(11.3)%
Human Services Department	0.00	0.00	0.00	100.0%
Planning and Building Department	0.38	0.19	0.19	51.0%
<b>Grand Total</b>	<b>50.60</b>	<b>8.64</b>	<b>41.96</b>	<b>82.9%</b>

\*The adjusted budget includes Council Budget Amendments and Carryforwards from FY2020-21, but does not deduct carryforward to FY 2022-23. Underspent amounts in Departments may have been carried forward, see table below for the aggregate carryforward value for this fund

Fund Balance - FY 2021-22 revenue ended the year at \$20.43 million. Expenditures ended the year at \$8.64 million. Carryforwards from FY2021-22 to FY2022-23 have been authorized in the amount of \$41.85 million. Additionally, the FY 2022-23 Adopted Budget assumes a transfer from fund balance in the amount of \$8.42 million. As a result, the estimated available fund balance in the Affordable Housing Trust Fund (1870) decreased from \$38.49 million in FY 2020-21 to \$0.00 million in FY 2021-22.

**Table 31: FY 2021-22 Affordable Housing Trust Fund Balance (\$ in millions)**

<b>AFFORDABLE HOUSING TRUST FUND (1870)</b>	<b>FY 2021-22 Year-End Estimate</b>
<b>Beginning Fund Balance – Audited</b>	<b>38.49</b>
Revenue	20.43
Expenditures	8.64
Estimated Current Year Surplus/(Shortfall)	11.79
<b>Subtotal Fund Balance</b>	<b>50.28</b>
<b>Obligations Against Ending Fund Balance</b>	
Budgeted Transfer from Fund Balance FY 2022-23	8.42
Budgeted Contribution to Fund Balance FY 2022-23	—
FY 2021-22 to FY 2022-23 Carryforward	41.85
<b>Estimated Ending Available Fund Balance</b>	<b>—</b>

**Measure B/BB & Measure F Funds (2211, 2212, 2213, 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 three local fund sources:

1. Measure B, passed by voters in 2000, authorized a special half-cent sales tax and will be in effect for 20 years. Sales tax collection began on April 1, 2002 and sunset on March 31, 2022. Uses of funds supported traffic and transportation projects, including street and signal construction, bicycle and pedestrian, paratransit, roads maintenance and repair.
2. 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 began 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.
3. 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 –FY2021-22 Revenues came in at \$32.85 million which is \$0.12 million higher when compared to the FY 2021-22 adjusted budget of \$32.73 million, after excluding the \$17.95 million in use of fund balance that was budgeted to balance the \$50.68 million in budgeted expenditures but was not needed based on the year end results.

**Table 32: FY 2021-22 Measure B, BB & F Fund Revenues (\$ in millions)**

Revenue Category	FY 2021-22 Adjusted Budget	FY 2021-22 Q4 Unaudited Year End Totals	Year-End \$ Over/(Under) Adjusted Budget	Year-End % Over/(Under) Adjusted Budget
Sales Tax	28.38	31.24	2.86	10.1%
Interfund Transfers	2.42	—	(2.42)	(100.0)%
Grants & Subsidies	1.81	—	(1.81)	(100.0)%
Service Charges	0.12	0.11	—	(2.1)%
Fines & Penalties	—	—	—	NA
Interest Income	—	0.10	0.10	NA
Internal Service Funds	—	—	—	NA
Miscellaneous Revenue	—	1.40	1.40	NA
<b>Subtotal</b>	<b>32.73</b>	<b>32.85</b>	<b>0.12</b>	<b>0.3%</b>
Transfers from Fund Balance	17.95		(17.95)	(100.0)%
<b>Grand Total</b>	<b>50.68</b>	<b>32.85</b>	<b>(17.82)</b>	<b>(35.2)%</b>

Expenditures - FY 2021-22 year-end expenditures came in at \$24.01 million, which is a savings of \$26.67 million compared to the Adjusted Budget of \$50.68 million. Out of these savings, \$18.19 million will be carried forward on to FY2022-23 as commitments against capital and other projects that have not been spent. The remaining savings are mainly attributed to vacancies resulting in savings of \$3.47 million or 16.0% of their Personnel budget.

**Table 33: FY 2021-22 Measure B/BB/F Funds Expenditures (\$ in millions)**

Department	FY 2021-22 Adjusted Budget	FY 2021-22 Q4 Unaudited Year End Totals	Year-End \$ (Over)/Under Adjusted Budget	Year-End % (Over)/Under Adjusted Budget
Capital Improvement Projects	16.66	2.30	14.35	86.2%
City Attorney	0.04	0.05	(0.01)	(15.8)%
Department of Transportation	27.42	17.60	9.82	35.8%
Finance Department	0.09	0.07	0.03	28.6%
Human Services Department	4.85	2.31	2.54	52.4%
Mayor	0.21	0.18	0.03	15.1%
Non-Departmental and Port	0.03	—	0.03	100.0%
Oakland Public Works Department	1.38	1.50	(0.12)	(9.0)%
Police Department	—	—	—	NA
<b>Total Expenditures</b>	<b>50.68</b>	<b>24.01</b>	<b>26.67</b>	<b>52.6%</b>

\*The adjusted budget includes Council Budget Amendments and Carryforwards from FY2020-21, but does not deduct carryforward to FY 2022-23. Underspent amounts in Departments may have been carried forward, see table below for the aggregate carryforward value for this fund.

Fund Balance - FY 2021-22 ended the year at \$32.85 million. Expenditures ended the year at \$24.01 million. Carryforwards from FY 2021-22 to FY 2022-23 have been authorized in the amount of \$18.19 million. Additionally, the FY 2022-23 Adopted Budget assumes a transfer from fund balance in the amount of \$19.80 million, and a contribution to fund balance in the amount of \$0.26 million. As a result, the estimated available fund balance in the Measure B/BB and Measure F Funds (2211, 2212, 2213, 2215, 2217, 2218, 2219, 2220) decreased from \$31.21 million in FY 2020-21 to \$2.33 million in FY 2021-22.

**Table 34: FY 2021-22 Measure B/BB/F Funds Year-End Available Fund Balance (\$ in millions)**

Measure B/BB/F Funds (2211, 2212, 2213, 2215, 2216, 2217, 2218, 2219, 2220)	FY 2021-22 Year-End Estimate
<b>Beginning Fund Balance – Audited</b>	<b>31.21</b>
Revenue	32.85
Expenditures	24.01
Estimated Current Year Surplus/(Shortfall)	8.85
<b>Subtotal Fund Balance</b>	<b>40.06</b>
<b>Obligations Against Ending Fund Balance</b>	
Budgeted Transfer from Fund Balance FY 2022-23	19.80
Budgeted Contribution to Fund Balance FY 2022-23	0.26
FY 2021-22 to FY 2022-23 Carryforward	18.19
<b>Estimated Ending Available Fund Balance</b>	<b>2.33</b>

### 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. California Proposition 42, Allocation of Gasoline Sales Tax Revenue Amendment (March 2002), required that starting in the 2008–2009 fiscal year, the gasoline sales tax revenues would be allocated as follows: 20% to public transportation; 40% to transportation improvement projects funded in the State Transportation Improvement Program, a five-year transportation capital investment program; and 40% to local streets and roads improvements; with half of the amount (20%) allocated to counties and half to cities.

Revenues –FY2021-22 Revenues came in at \$18.86 million which is \$0.06 million higher when compared to the FY 2021-22 adjusted budget of \$18.80 million, after excluding the \$4.22 million in use of fund balance that was budgeted to balance the \$23.02 million in budgeted expenditures but was not needed based on the year end results.

**Table 35: FY 2021-22 State Transportation Gas Tax Fund Revenues (\$ in millions)**

Revenue Category	FY 2021-22 Adjusted Budget	FY 2021-22 Q4 Unaudited Year End Totals	Year-End \$ Over/(Under) Adjusted Budget	Year-End % Over/(Under) Adjusted Budget
Gas Tax	18.65	18.84	0.19	%
Grants & Subsidies	0.14	—	(0.14)	(100.0)%
Service Charges	0.01	—	(0.01)	(100.0)%
Interest Income	—	0.02	0.02	NA
<b>Subtotal</b>	<b>18.80</b>	<b>18.86</b>	<b>0.06</b>	<b>0.2%</b>
Transfers from Fund Balance	4.22		(4.22)	(100.0)%
<b>Grand Total</b>	<b>23.02</b>	<b>18.86</b>	<b>(4.15)</b>	<b>(18.0)%</b>

Expenditures - FY 2021-22 year-end expenditures came in at \$15.18 million, which is a savings of \$7.83 million when compared to the Adjusted Budget of \$23.02 million. Out of these savings, \$2.59 million will be carried forward on to FY2022-23 as commitments against projects that have not been spent. The remaining savings are mainly attributed to vacancies resulting in savings of \$4.10 million or 33.7% of their Personnel budget.

**Table 36: FY 2021-22 State Transportation Funds Gas Tax Expenditures (\$ in millions)**

Department	FY 2021-22 Adjusted Budget	FY 2021-22 Q4 Unaudited Year End Totals	Year-End \$ (Over)/Under Adjusted Budget	Year-End % (Over)/Under Adjusted Budget
Capital Improvement Projects	1.76	0.05	1.70	96.9%
City Administrator	0.15	0.09	0.06	40.3%
Department of Transportation	20.96	14.97	5.98	28.6%
Economic and Workforce Development Department	0.08	0.06	0.01	16.7%
Finance Department	0.07	—	0.07	100.0%
<b>Grand Total</b>	<b>23.02</b>	<b>15.18</b>	<b>7.83</b>	<b>34.0%</b>

*\*The adjusted budget includes Council Budget Amendments and Carryforwards from FY2020-21, but does not deduct carryforward to FY 2022-23. Underspent amounts in Departments may have been carried forward, see table below for the aggregate carryforward value for this fund*

Fund Balance - FY 2021-22 revenue ended the year at \$18.86 million. Expenditures ended the year at \$15.18 million. Carry forwards from FY2021-22 to FY2022-23 have been recommended in the amount of \$2.59 million. Additionally, the FY 2022-23 Adopted Budget assumes a transfer from fund balance in the amount of \$5.21 million, and a contribution to fund balance in the amount of \$0.04 million. As a result, the estimated available fund balance in the State Transportation Gas Tax Funds (2230, 2232) decreased from \$4.59 million in FY 2020-21 to \$0.51 million in FY 2021-22.

**Table 37: FY 2021-22 State Transportation Funds Year-End Available Fund Balance (\$ in millions)**

State Transportation Funds - Gas Tax (2230, 2232)	FY 2021-22 Year-End Estimate
<b>Beginning Fund Balance - Audited</b>	<b>4.59</b>
Revenue	18.86
Expenditures	15.18
Estimated Current Year Surplus/(Shortfall)	3.68
<b>Subtotal Fund Balance</b>	<b>8.27</b>
<b>Obligations Against Ending Fund Balance</b>	
Budgeted Transfer from Fund Balance FY 2022-23	5.21
Budgeted Contribution to Fund Balance FY 2022-23	0.04
FY 2021-22 to FY 2022-23 Carryforward	2.59
<b>Estimated Ending Available Fund Balance</b>	<b>0.51</b>

**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 – FY2021-22 Revenues came in at \$27.17 million which is \$0.33 million lower when compared to the FY 2021-22 adjusted budget of \$27.50 million, after excluding the \$12.72 million in use of fund balance that was budgeted to balance the \$40.22 million in budgeted expenditures but was not needed based on the year end results.

**Table 38: FY 2021-22 Preservation, Litter Reduction, Homelessness Support Act Fund Revenues (\$ in millions)**

Revenue Category	FY 2021-22 Adjusted Budget	FY 2021-22 Q4 Unaudited Year End Totals	Year-End \$ Over/(Under) Adjusted Budget	Year-End % Over/(Under) Adjusted Budget
Local Tax	27.50	26.93	(0.57)	(2.1)%
Interest Income	—	0.05	0.05	NA
Miscellaneous Revenue		0.19	0.19	NA
<b>Subtotal</b>	<b>27.50</b>	<b>27.17</b>	<b>(0.33)</b>	<b>(1.2)%</b>
Transfers from Fund Balance	12.72		(12.72)	(100.0)%
<b>Grand Total</b>	<b>40.22</b>	<b>27.17</b>	<b>(13.05)</b>	<b>(32.4)%</b>

Expenditures - FY 2021-22 year-end expenditures came in at \$22.52 million which is a savings of \$17.70 million when compared to the Adjusted Budget of \$40.22 million due to vacancies and savings in contract service expenditures. Out of these savings, \$15.41 million will be carried forward on to FY2022-23 as commitments against projects that have not been spent. The remaining savings are mainly attributed to vacancies resulting in savings of \$4.07 million or 26.5% of their Personnel budget.

**Table 39: FY 2021-22 Measure Q - OPR Preservation, Litter Reduction, Homelessness Support Act Expenditures (\$ in millions)**

Department	FY 2021-22 Adjusted Budget	FY 2021-22 Q4 Unaudited Year End Totals	Year-End \$ (Over)/Under Adjusted Budget	Year-End % (Over)/Under Adjusted Budget
Capital Improvement Projects	0.97	—	0.97	100.0%
City Administrator	2.40	0.14	2.25	94.0%
Finance Department	0.11	—	0.11	96.6%
Human Services Department	10.24	7.11	3.13	30.5%
Non-Departmental and Port	0.92	0.46	0.46	50.0%
Oakland Parks and Recreation Department	0.25	0.01	0.24	96.9%
Oakland Public Works	25.34	14.80	10.55	41.6%
<b>Total Expenditures</b>	<b>40.22</b>	<b>22.52</b>	<b>17.70</b>	<b>44.0%</b>

*\*The adjusted budget includes Council Budget Amendments and Carryforwards from FY2020-21, but does not deduct carryforward to FY 2022-23. Underspent amounts in Departments may have been carried forward, see table below for the aggregate carryforward value for this fund*

Fund Balance - FY 2021-22 revenue ended the year at \$27.17 million. Expenditures ended the year at \$22.52 million. Carry forwards from FY2021-22 to FY2022-23 have been authorized in the amount of \$15.41 million. As a result, the estimated available fund balance in the Measure Q Fund (2244) decreased from \$11.99 million in FY 2020-21 to \$1.23 million in FY 2021-22.

**Table 40: FY 2021-22 Measure Q Year-End Fund Balance (\$ in millions)**

<b>MEASURE Q (2244)</b>	<b>FY 2021-22 Year-End Estimate</b>
<b>Beginning Fund Balance - Audited</b>	<b>11.99</b>
Revenue	27.17
Expenditures	22.52
Estimated Current Year Surplus/(Shortfall)	4.65
<b>Subtotal Fund Balance</b>	<b>16.64</b>
<b>Obligations Against Ending Fund Balance</b>	
Budgeted Transfer from Fund Balance FY 2022-23	
Budgeted Contribution to Fund Balance FY 2022-23	—
FY 2021-22 to FY 2022-23 Carryforward	15.41
<b>Estimated Ending Available Fund Balance</b>	<b>1.23</b>

**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 2021-22 Revenues came in at \$27.50 million which is \$1.07 million higher when compared to the FY 2021-22 adjusted budget of \$26.43 million, after excluding the \$2.47 million in use of fund balance that was budgeted to balance the \$28.90 million in budgeted expenditures but was not needed based on the year end results.

**Table 41: FY 2021-22 Public Safety and Services Violence Prevention Act of 2014 Fund Revenues (\$ in millions)**

<b>Revenue Category</b>	<b>FY 2021-22 Adjusted Budget</b>	<b>FY 2021-22 Q4 Unaudited Year End Totals</b>	<b>Year-End \$ Over/(Under) Adjusted Budget</b>	<b>Year-End % Over/(Under) Adjusted Budget</b>
Local Tax	19.00	18.93	(0.08)	(0.4)%
Parking Tax	7.43	8.56	1.12	15.1%
Interest Income	—	0.02	0.02	NA
<b>Subtotal</b>	<b>26.43</b>	<b>27.50</b>	<b>1.07</b>	<b>4.0%</b>
Transfers from Fund Balance	2.47		(2.47)	(100.0)%
<b>Grand Total</b>	<b>28.90</b>	<b>27.50</b>	<b>(1.40)</b>	<b>(4.8)%</b>

Expenditures - FY 2021-22 year-end expenditures came in at \$21.62 million, which is a savings of \$7.28 million when compared to the Amended Budget of \$28.90 million. Out of these savings, \$7.30 million will be carried forward on to FY2022-23 as commitments against projects that have not been spent. The remaining savings are mainly attributed to vacancies resulting in savings of \$1.59 million or 9.8% of their Personnel budget.

**Table 42: FY 2021-22 Measure Z Fund Expenditures (\$ in millions)**

Department	FY 2021-22 Adjusted Budget	FY 2021-22 Q4 Unaudited Year End Totals	Year-End \$ (Over)/Under Adjusted Budget	Year-End % (Over)/Under Adjusted Budget
City Administrator	0.88	0.14	0.74	83.6%
Department of Violence Prevention	13.21	8.12	5.09	38.5%
Finance Department	0.36	0.35	0.01	2.3%
Fire Department	2.00	2.00	—	—%
Human Services Department	0.48	—	0.48	100.0%
Mayor	—	—	—	100.0%
Police Department	11.96	11.00	0.96	8.0%
<b>Total Expenditures</b>	<b>28.90</b>	<b>21.62</b>	<b>7.28</b>	<b>25.2%</b>

*\*The adjusted budget includes Council Budget Amendments and Carryforwards from FY2020-21, but does not deduct carryforward to FY 2022-23. Underspent amounts in Departments may have been carried forward, see table below for the aggregate carryforward value for this fund*

Fund Balance - FY 2021-22 revenue ended the year at \$27.50 million. Expenditures ended the year at \$21.62 million. Carry forwards from FY2021-22 to FY2022-23 have been authorized in the amount of \$7.30 million. As a result, the estimated available fund balance in the Measure Z Fund (2252) decreased from \$1.73 million in FY 2020-21 to \$0.31 million in FY 2021-22.

**Table 43: FY 2021-22 Measure Z Year-End Fund Balance (\$ in millions)**

MEASURE Z (2252)	FY 2021-22 Year-End Estimate
<b>Beginning Fund Balance - Audited</b>	<b>1.73</b>
Revenue	27.50
Expenditures	21.62
Estimated Current Year Surplus/(Shortfall)	5.88
<b>Subtotal Fund Balance</b>	<b>7.61</b>
<b>Obligations Against Ending Fund Balance</b>	
Budgeted Transfer from Fund Balance FY 2022-23	0.00
Budgeted Contribution to Fund Balance FY 2022-23	0.00
FY 2021-22 to FY 2022-23 Carryforward	7.30
<b>Estimated Ending Available Fund Balance</b>	<b>0.31</b>

### Measure W- 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 – FY2021-22 Revenues came in at \$6.14 million which is \$0.86 million lower when compared to the FY 2021-22 adjusted budget of \$7.00 million, after excluding the \$5.35 million in use of fund balance that was budgeted to balance the \$12.35 million in budgeted expenditures but was not needed based on the year end results.

**Table 44: FY 2021-22 Vacant Property Tax Fund Revenues (\$ in millions)**

Revenue Category	FY 2021-22 Adjusted Budget	FY 2021-22 Q4 Unaudited Year End Totals	Year-End \$ Over/(Under) Adjusted Budget	Year-End % Over/(Under) Adjusted Budget
Local Tax	7.00	6.14	(0.86)	(12.2)%
<b>Subtotal</b>	<b>7.00</b>	<b>6.14</b>	<b>(0.86)</b>	<b>(12.2)%</b>
Transfers from Fund Balance	5.35		(5.35)	(100.0)%
<b>Grand Total</b>	<b>12.35</b>	<b>6.14</b>	<b>(6.21)</b>	<b>(50.2)%</b>

Expenditures - FY 2021-22 year-end expenditures ended at \$5.98 million which is a savings of \$6.37 million when compared to the Adjusted Budget of \$12.35 million. Out of these savings, \$1.51 million will be carried forward on to FY2022-23 as commitments against projects that have not been spent. The remaining savings are mainly attributed to contract service expenditures and to vacancies resulting in savings of \$1.43 million or 28.2% of their Personnel budget.

**Table 45: FY 2021-22 Vacant Property Tax Fund Expenditures (\$ in millions)**

Department	FY 2021-22 Adjusted Budget	FY 2021-22 Q4 Unaudited Year End Totals	Year-End \$ (Over)/Under Adjusted Budget	Year-End % (Over)/Under Adjusted Budget
City Administrator	0.56	0.46	0.09	16.6%
Finance Department	0.82	0.77	0.04	5.4%
Housing and Community Development Department	0.50	—	0.50	100.0%
Human Services Department	2.27	0.03	2.24	98.7%
Oakland Public Works	8.20	4.72	3.48	42.5%
<b>Total Expenditures</b>	<b>12.35</b>	<b>5.98</b>	<b>6.37</b>	<b>51.5%</b>

*\*The adjusted budget includes Council Budget Amendments and Carryforwards from FY2020-21, but does not deduct carryforward to FY 2022-23. Underspent amounts in Departments may have been carried forward, see table below for the aggregate carryforward value for this fund*

Fund Balance - FY 2021-22 revenue ended the year at \$6.14 million. Expenditures ended the year at \$5.98 million. Carryforwards from FY2021-22 to FY2022-23 have been authorized in the amount of \$1.51 million. As a result, the estimated available fund balance in the Vacant Property Tax Fund (2270) decreased from \$0.94 million in FY 2020-21 to negative \$0.41 million in FY 2021-22.

**Table 46: FY 2021-22 Vacant Property Tax Fund Year-End Available Fund Balance (\$ in millions)**

VACANT PROPERTY TAX ACT FUND (2270)	FY 2021-22 Year-End Estimate
<b>Beginning Fund Balance - Audited</b>	<b>0.94</b>
Revenue	6.14
Expenditures	5.98
Estimated Current Year Surplus/(Shortfall)	0.16
<b>Subtotal Fund Balance</b>	<b>1.10</b>
<b>Obligations Against Ending Fund Balance</b>	
Budgeted Transfer from Fund Balance FY 2022-23	
Budgeted Contribution to Fund Balance FY 2022-23	—
FY 2021-22 to FY 2022-23 Carryforward*	1.51
<b>Estimated Ending Available Fund Balance</b>	<b>(0.41)</b>

*\*Carryforward amount is mostly encumbrance obligations and does not include an additional \$0.59M of project balances recommended to carryforward in the GPF*

### 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 - - FY2021-22 Revenues came in at \$19.11 million which is \$0.30 million lower when compared to the FY 2021-22 adjusted budget of \$19.41 million after excluding the \$0.61 million in use of fund balance that was budgeted to balance the \$20.02 million in budgeted expenditures but was not needed based on the year end results.

**Table 47: FY 2021-22 Landscaping and Lighting Assessment District (LLAD) Fund Revenues (\$ in millions)**

Revenue Category	FY 2021-22 Adjusted Budget	FY 2021-22 Q4 Unaudited Year End Totals	Year-End \$ Over/(Under) Adjusted Budget	Year-End % Over/(Under) Adjusted Budget
Local Tax	19.16	19.13	(0.03)	(0.1)%
Service Charges	0.21	0.00	(0.21)	NA
Licenses & Permits	0.05	0.14	0.09	167.8%
Grants & Subsidies	0.00	-0.16	(0.16)	NA
<b>Subtotal</b>	<b>19.41</b>	<b>19.11</b>	<b>(0.30)</b>	<b>(1.5)%</b>
Transfers from Fund Balance	0.61	0.00	(0.61)	(100.0)%
<b>Grand Total</b>	<b>20.02</b>	<b>19.11</b>	<b>(0.91)</b>	<b>(4.5)%</b>

Expenditures - FY 2021-22 year-end expenditures came in at \$18.97 million, which is a savings of \$1.05 million when compared to the Adjusted Budget of \$20.02 million. Out of these savings, \$0.68 million will be carried forward on to FY2022-23 as commitments against projects that have not been spent. The remaining savings are mainly attributed to vacancies resulting in savings of \$0.62 million or 20.9% of their Personnel budget.

**Table 48: FY 2021-22 Landscaping and Lighting Assessment District (LLAD) Fund Expenditures (\$ in millions)**

Department	FY 2021-22 Adjusted Budget	FY 2021-22 Q4 Unaudited Year End Totals	Year-End \$ (Over)/Under Adjusted Budget	Year-End % (Over)/Under Adjusted Budget
Capital Improvement Projects	—	—	—	100.0%
Department of Transportation	2.69	2.79	(0.09)	(3.4)%
Finance Department	0.02	0.01	0.01	66.1%
Non-Departmental and Port	5.11	4.43	0.68	13.4%
Oakland Parks and Recreation Department	3.79	3.67	0.11	2.9%
Oakland Public Works Department	8.41	8.08	0.33	4.0%
<b>Total Expenditures</b>	<b>20.02</b>	<b>18.97</b>	<b>1.05</b>	<b>5.2%</b>

\*The adjusted budget includes Council Budget Amendments and Carryforwards from FY2020-21 but does not deduct carryforward to FY 2022-23. Underspent amounts in Departments may have been carried forward, see table below for the aggregate carryforward value for this fund

**Fund Balance** - FY 2021-22 revenue ended the year at \$19.11 million. Expenditures ended the year at \$18.97 million. Carry forwards from FY2021-22 to FY2022-23 have been authorized in the amount of \$0.68 million. Additionally, the FY 2022-23 Adopted Budget assumes a contribution to fund balance in the amount of \$0.01 million. As a result, the estimated available fund balance in the Landscaping & Lighting Assessment District Fund (2310) decreased from \$0.05 million in FY 2020-21 to negative \$0.48 million in FY 2021-22.

**Table 49: FY 2021-22 Landscaping and Lighting Assessment District (LLAD) Fund Balance (\$ in millions)**

LANDSCAPING & LIGHTING ASSESSMENT DISTRICT FUND (2310)	FY 2021-22 Year-End Estimate
<b>Beginning Fund Balance - Audited</b>	<b>0.05</b>
Revenue	19.11
Expenditures	18.97
Estimated Current Year Surplus/(Shortfall)	0.14
<b>Subtotal Fund Balance</b>	<b>0.19</b>
<b>Obligations Against Ending Fund Balance</b>	
Budgeted Transfer from Fund Balance FY 2022-23	
Budgeted Contribution to Fund Balance FY 2022-23	0.01
FY 2021-22 to FY 2022-23 Carryforward	0.68
<b>Estimated Ending Available Fund Balance</b>	<b>(0.48)</b>

### 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 50: Historical Revenue for Fund 2415 (\$ in millions)**

Fiscal Year	Budgeted Revenue	Actual Revenue
FY 2020-21	47.33	50.25
FY 2019-20	61.56	60.71
FY 2018-19	49.92	63.20
FY 2017-18	45.14	90.13
FY 2016-17	38.03	77.15

Revenues - FY2021-22 Revenues came in at \$63.98 million which is \$10.17 million higher when compared to the FY 2021-22 adjusted budget of \$53.81 million after excluding the \$77.10 million in use of fund balance that was budgeted to balance the \$130.91 million in budgeted expenditures.

**Table 51: FY 2021-22 Development Service Fund Revenues (\$ in millions)**

Revenue Category	FY 2021-22 Adjusted Budget	FY 2021-22 Q4 Unaudited Year End Totals	Year-End \$ Over/(Under) Adjusted Budget	Year-End % Over/(Under) Adjusted Budget
Service Charges	38.59	30.36	(8.23)	(21.3)%
Licenses & Permits	14.46	31.38	16.92	116.9%
Fines & Penalties	0.52	1.26	0.74	143.6%
Miscellaneous Revenue	0.23	0.50	0.27	118.8%
Interest Income	0.00	0.47	0.47	NA
Grants & Subsidies	0.00	0.00	0.00	NA
<b>Subtotal</b>	<b>53.81</b>	<b>63.98</b>	<b>10.17</b>	<b>18.8%</b>
Transfers from Fund Balance	77.10	0.00	(77.10)	(100.0)%
<b>Grand Total</b>	<b>130.91</b>	<b>63.98</b>	<b>(66.93)</b>	<b>(51.1)%</b>

Expenditures - FY 2021-22 year-end expenditures came in at \$73.94 million, which is a savings of \$56.95 million when compared to the Adjusted Budget of \$130.89 million. Out of these savings, \$51.99 million will be carried forward on to FY2022-23 as commitments against projects that have not been spent. The remaining savings are mainly attributed to vacancies resulting in savings of \$14.29 million or 20.6% of their Personnel budget.

**Table 52: FY 2021-22 Development Service Fund Expenditures (\$ in millions)**

Department	FY 2021-22 Adjusted Budget	FY 2021-22 Q4 Unaudited Year End Totals	Year-End \$ (Over)/Under Adjusted Budget	Year-End % (Over)/Under Adjusted Budget
City Administrator	2.35	1.79	0.56	23.7%
City Attorney	3.06	3.19	(0.13)	(4.1)%
Department of Transportation	17.76	8.44	9.32	52.5%
Economic and Workforce Development Department	0.75	0.72	0.03	4.0%
Finance Department	1.02	1.01	0.01	0.6%
Fire Department	9.43	5.51	3.92	41.6%
Human Resources Management Department	0.94	0.70	0.24	25.6%
Information Technology Department	1.67	1.40	0.27	16.2%
Mayor	0.32	0.38	(0.06)	(17.6)%
Non-Departmental and Port	8.60	8.60	—	—%
Oakland Public Works Department	4.52	1.15	3.36	74.4%
Planning and Building Department	80.46	41.05	39.42	49.0%
<b>Total Expenditures</b>	<b>130.89</b>	<b>73.94</b>	<b>56.95</b>	<b>43.5%</b>

*\*The adjusted budget includes Council Budget Amendments and Carryforwards from FY2020-21, but does not deduct carryforward to FY 2022-23. Underspent amounts in Departments may have been carried forward, see table below for the aggregate carryforward value for this fund*

**Fund Balance** - The large fund balance, \$146.66 million at the end of FY 2020-21, 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 \$8.10 million.

FY 2021-22 revenue ended the year at \$63.98 million. Expenditures ended the year at \$73.94 million. Carry forwards from FY2021-22 to FY2022-23 have been authorized in the amount of \$51.99 million. Additionally, the FY 2022-23 Adopted Budget assumes a transfer from fund balance in the amount of \$39.97 million, and a contribution to fund balance in the amount of \$0.16 million. As a result, the estimated available fund balance in the Development Service Fund (2415) decreased from \$146.66 million in FY 2020-21 to \$44.91 million in FY 2021-22.

**Table 53: FY 2021-22 Development Service Fund Year-End Available Fund Balance (\$ in millions)**

DEVELOPMENT SERVICE FUND (2415)	FY 2021-22 Year-End Estimate
<b>Beginning Fund Balance - Audited</b>	<b>146.66</b>
Revenue	63.98
Expenditures	73.94
Estimated Current Year Surplus/(Shortfall)	<b>(9.96)</b>
<b>Subtotal Fund Balance</b>	<b>136.70</b>
<b>Obligations Against Ending Fund Balance</b>	
Budgeted Transfer from Fund Balance FY 2022-23	39.97
Budgeted Contribution to Fund Balance FY 2022-23	0.16
FY 2021-22 to FY 2022-23 Carryforward	51.99
<b>Estimated Ending Available Fund Balance</b>	<b>44.91</b>

**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 – FY2021-22 Revenues came in at \$4.55 million which is \$0.01 million lower when compared to the FY 2021-22 adjusted budget of \$4.56 million, after excluding the \$.07 million in use of fund balance that was budgeted to balance the \$4.64 million in budgeted expenditures but was not needed based on the year end results.

**Table 54: FY 2021-22 Transient Occupancy Tax (Measure C) Fund Revenues (\$ in millions)**

Revenue Category	FY 2021-22 Adjusted Budget	FY 2021-22 Q4 Unaudited Year End Totals	Year-End \$ Over/(Under) Adjusted Budget	Year-End % Over/(Under) Adjusted Budget
Transient Occupancy Tax	4.56	4.55	<b>(0.01)</b>	<b>—%</b>
<b>Subtotal</b>	<b>4.56</b>	<b>4.55</b>	<b>(0.01)</b>	<b>(0.0)%</b>
Transfers from Fund Balance	0.07	0.07	<b>(0.07)</b>	<b>(100.0)%</b>
<b>Grand Total</b>	<b>4.64</b>	<b>4.55</b>	<b>(0.09)</b>	<b>(1.9)%</b>

Expenditures - FY 2021-22 year-end expenditures came in at \$3.79 million, which is savings of \$0.85 million compared to the adjusted budget of \$4.64 million. Out of these savings, \$0.82 million will be carried forward on to FY2022-23 as commitments against projects that have not been spent.

**Table 55 FY 2021-22 Measure C Year-End Totals (\$ in millions)**

Department	FY 2021-22 Adjusted Budget	FY 2021-22 Q4 Unaudited Year End Totals	Year-End \$ (Over)/Under Adjusted Budget	Year-End % (Over)/Under Adjusted Budget
Economic and Workforce Development Department	0.65	0.60	0.05	7.7%
Non-Departmental and Port	3.99	3.19	0.81	20.3
<b>Total Expenditures</b>	<b>4.64</b>	<b>3.79</b>	<b>0.85</b>	<b>18.3%</b>

*\*The adjusted budget includes Council Budget Amendments and Carryforwards from FY2020-21 but does not deduct carryforward to FY 2022-23. Underspent amounts in Departments may have been carried forward, see table below for the aggregate carryforward value for this fund*

**Fund Balance** - FY 2021-22 revenues ended the year at \$4.55 million. Expenditures ended the year at \$3.79 million. Carry forwards from FY2021-22 to FY2022-23 have been authorized in the amount of \$0.82 million. As a result, the estimated available fund balance in the Measure C Fund (2419) decreased from \$0.22 million in FY 2020-21 to \$0.16 million in FY 2021-22.

**Table 56: FY 2021-22 Measure C Fund Year-End Available Fund Balance (\$ in millions)**

MEASURE C - TRANSIENT OCCUPANCY TAX FUND (2419)	FY 2021-22 Year-End Estimate
<b>Beginning Fund Balance - Audited</b>	<b>0.22</b>
Revenue	4.55
Expenditures	3.79
Estimated Current Year Surplus/(Shortfall)	0.77
<b>Subtotal Fund Balance</b>	<b>0.99</b>
<b>Obligations Against Ending Fund Balance</b>	
Budgeted Transfer from Fund Balance FY 2022-23	0.00
Budgeted Contribution to Fund Balance FY 2022-23	0.00
FY 2021-22 to FY 2022-23 Carryforward	0.82
<b>Estimated Ending Available Fund Balance</b>	<b>0.16</b>

## 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 - FY2021-22 Revenues came in at \$1.63 million which is \$0.02 million lower when compared to the FY 2021-22 adjusted budget of \$1.65 million after excluding the \$0.05 million in use of fund balance that was budgeted to balance the \$1.70 million in budgeted expenditures but was not needed based on year end results.

**Table 57: FY 2021-22 Reproduction Fund Revenues (\$ in millions)**

Revenue Category	FY 2021-22 Adjusted Budget	FY 2021-22 Q4 Unaudited Year End Totals	Year-End \$ Over/(Under) Adjusted Budget	Year-End % Over/(Under) Adjusted Budget
Internal Service Funds	1.63	1.62	(0.01)	(0.6)%
Interfund Transfers	0.02	0.02	0.00	0.0%
Interest Income	0.00	(0.01)	(0.01)	NA
<b>Subtotal</b>	<b>1.65</b>	<b>1.63</b>	<b>(0.02)</b>	<b>(1.2)%</b>
Transfers from Fund Balance	0.05	0.00	(0.05)	(100.0)%
<b>Grand Total</b>	<b>1.70</b>	<b>1.63</b>	<b>(0.07)</b>	<b>(3.8) %</b>

Expenditures - FY 2021-22 expenditures ended the year at \$1.02 million, which is savings of \$0.68 million compared to the adjusted budget of \$1.70 million. Out of these savings, \$0.04 million will be carried forward on to FY2022-23 as commitments against projects that have not been spent. The remaining savings are mainly attributed to operations and maintenance.

**Table 58: FY 2021-22 Reproduction Fund Year-End Totals (\$ in millions)**

Department	FY 2021-22 Adjusted Budget	FY 2021-22 Q4 Unaudited Year End Totals	Year-End \$ (Over)/Under Adjusted Budget	Year-End % (Over)/Under Adjusted Budget
Information Technology Department	1.39	1.02	0.38	27.1%
Non-Departmental and Port	0.30	—	0.30	100.0%
<b>Total Expenditures</b>	<b>1.70</b>	<b>1.02</b>	<b>0.68</b>	<b>40.1%</b>

*\*The adjusted budget includes Council Budget Amendments and Carryforwards from FY2020-21, but does not deduct carryforward to FY 2022-23. Underspent amounts in Departments may have been carried forward, see table below for the aggregate carryforward value for this fund*

Fund Balance - FY 2021-22 revenue ended the year at \$1.63 million. Expenditures ended the year at \$1.02 million. Carry forwards from FY2021-22 to FY2022-23 have been authorized in the amount of \$0.04 million. Additionally, the FY 2022-23 Adopted Budget assumes a contribution to fund balance in the amount of \$0.96 million. As a result, the estimated available fund balance in the Reproduction Fund (4300) Increased from a negative \$1.31 million in FY 2020-21 to \$0.24 million in FY 2021-22.

**Table 59: FY 2021-22 Reproduction Fund Year-End Available Fund Balance (\$ in millions)**

REPRODUCTION FUND (4300)	FY 2021-22 Year-End Estimate
<b>Beginning Fund Balance - Audited</b>	<b>(1.31)</b>
Revenue	1.63
Expenditures	1.02
Estimated Current Year Surplus/(Shortfall)	0.62
<b>Subtotal Fund Balance</b>	<b>(0.69)</b>
<b>Obligations Against Ending Fund Balance</b>	
Budgeted Transfer from Fund Balance FY 2022-23	
Budgeted Contribution to Fund Balance FY 2022-23	0.96
FY 2021-22 to FY 2022-23 Carryforward	0.04
<b>Estimated Ending Available Fund Balance</b>	<b>0.24</b>

**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 - FY2021-22 Revenues came in at \$39.90 million which is \$0.04 million higher when compared to the FY 2021-22 adjusted budget of \$39.86 million after excluding the \$3.95 million in use of fund balance that was budgeted to balance the \$43.81 million in budgeted expenditures.

**Table 60: FY 2021-22 City Facilities Fund Revenues (\$ in millions)**

Revenue Category	FY 2021-22 Adjusted Budget	FY 2021-22 Q4 Unaudited Year End Totals	Year-End \$ Over/(Under) Adjusted Budget	Year-End % Over/(Under) Adjusted Budget
Internal Service Funds	39.12	39.03	<b>(0.08)</b>	<b>(0.2)%</b>
Service Charges	0.55	0.62	0.07	11.9%
Miscellaneous Revenue	0.20	0.22	0.02	9.2%
Interest Income	0.00	0.03	0.03	NA
<b>Subtotal</b>	<b>39.86</b>	<b>39.90</b>	<b>0.04</b>	<b>0.1%</b>
Transfers from Fund Balance	3.95	0.00	<b>(3.95)</b>	<b>(100.0)%</b>
<b>Grand Total</b>	<b>43.81</b>	<b>39.90</b>	<b>(3.91)</b>	<b>(8.9)%</b>

Expenditures - FY 2021-22 expenditures ended the year at \$40.27 million, which is a savings \$3.54 million when compared to the adjusted budget of \$43.81 million. Out of these savings, \$3.43 million will be carried forward on to FY2022-23 as commitments against projects that have not been spent.

**Table 61: FY 2021-22 City Facilities Year-End Totals (\$ in millions)**

Department	FY 2021-22 Adjusted Budget	FY 2021-22 Q4 Unaudited Year End Totals	Year-End \$ (Over)/Under Adjusted Budget	Year-End % (Over)/Under Adjusted Budget
Capital Improvement Projects	0.02	—	0.02	100.0%
Default / Clearing Organization	—	—	—	NA
Department of Transportation	0.05	0.05	0.01	14.9%
Economic and Workforce Development Department	—	—	—	NA
Finance Department	—	—	—	NA
Human Resources Management Department	0.02	—	0.02	100.0%
Human Services Department	0.77	0.59	0.17	22.5%
Non-Departmental and Port	0.28	0.28	—	—%
Oakland Public Works Department	42.67	39.35	3.32	7.8%
<b>Total Expenditures</b>	<b>43.81</b>	<b>40.27</b>	<b>3.54</b>	<b>8.1%</b>

*\*The adjusted budget includes Council Budget Amendments and Carryforwards from FY2020-21 but does not deduct carryforward to FY 2022-23. Underspent amounts in Departments may have been carried forward, see table below for the aggregate carryforward value for this fund*

**Fund Balance** - FY 2021-22 revenue ended the year at \$39.90 million. Expenditures ended the year at \$40.27 million. Carry forwards from FY2021-22 to FY2022-23 have been authorized in the amount of \$3.43 million. Additionally, the FY 2022-23 Adopted Budget assumes a transfer from fund balance in the amount of \$2.49 million, and a contribution to fund balance in the amount of \$0.11 million. As a result, the estimated available fund balance in the Facilities Fund (4400) decreased from \$2.83 million in FY 2020-21 to negative \$3.350.9 million in FY 2021-22.

**Table 62: FY 2021-22 Facilities Fund Year-End Available Fund Balance (\$ in millions)**

FACILITIES FUND (4400)	FY 2021-22 Year-End Estimate
<b>Beginning Fund Balance - Audited</b>	<b>2.83</b>
Revenue	39.90
Expenditures	40.27
Estimated Current Year Surplus/(Shortfall)	<b>(0.37)</b>
<b>Subtotal Fund Balance</b>	<b>2.46</b>
<b>Obligations Against Ending Fund Balance</b>	
Budgeted Transfer from Fund Balance FY 2022-23	2.49
Budgeted Contribution to Fund Balance FY 2022-23	0.11
FY 2021-22 to FY 2022-23 Carryforward	3.43
<b>Estimated Ending Available Fund Balance</b>	<b>(3.35)</b>

### 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 - FY2021-22 Revenues came in at \$1.28 million which is \$0.01 million lower than the FY 2021-22 adjusted budget of \$1.29 million.

**Table 63: FY 2021-22 Central Stores Fund Revenues (\$ in millions)**

Revenue Category	FY 2021-22 Adjusted Budget	FY 2021-22 Q4 Unaudited Year End Totals	Year-End \$ Over/(Under) Adjusted Budget	Year-End % Over/(Under) Adjusted Budget
Internal Service Funds	1.28	1.28	0.00	0.00%
Interfund Transfers	0.01	0.01	0.00	0.00%
Interest Income	0.00	(0.01)	(0.01)	NA
<b>Grand Total</b>	<b>1.29</b>	<b>1.28</b>	<b>(0.01)</b>	<b>(1.06)%</b>

Expenditures - FY 2021-22 expenditures ended the year at \$0.56 million, which is savings of \$0.73 million compared to the adjusted budget of \$1.29 million. The savings are attributed to operations and maintenance.

**Table 64: FY 2021-22 Central Stores Expenditures (\$ in millions)**

Department	FY 2021-22 Adjusted Budget	FY 2021-22 Q4 Unaudited Year End Totals	Year-End \$ (Over)/Under Adjusted Budget	Year-End % (Over)/Under Adjusted Budget
Finance Department	0.43	0.54	(0.11)	(25.0)%
Non-Departmental and Port	0.86	0.02	0.84	97.3%
<b>Total Expenditures</b>	<b>1.29</b>	<b>0.56</b>	<b>0.73</b>	<b>56.4%</b>

*\*The adjusted budget includes Council Budget Amendments and Carryforwards from FY2020-21,*

Fund Balance - FY 2021-22 revenue ended the year at \$1.28 million. Expenditures ended the year at \$0.56 million. Additionally, the FY 2022-23 Adopted Budget assumes a contribution to fund balance in the amount of \$2.79 million. As a result, the estimated available fund balance in the Central Stores Fund (4500) increased from negative \$3.58 million in FY 2020-21 to negative \$0.072.86 million in FY 2021-22.

**Table 65: FY 2021-22 Central Stores Fund Year-End Available Fund Balance (\$ in millions)**

CENTRAL STORES FUND (4500)	FY 2021-22 Year-End Estimate
<b>Beginning Fund Balance – Audited</b>	<b>(3.58)</b>
Revenue	1.28
Expenditures	0.56
Estimated Current Year Surplus/(Shortfall)	0.71
<b>Subtotal Fund Balance</b>	<b>(2.86)</b>
<b>Obligations Against Ending Fund Balance</b>	
Budgeted Transfer from Fund Balance FY 2022-23	
Budgeted Contribution to Fund Balance FY 2022-23	2.79
FY 2021-22 to FY 2022-23 Carryforward	
<b>Estimated Ending Available Fund Balance</b>	<b>(0.07)</b>

**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: - FY2021-22 Revenues came in at \$1.80 million which is \$0.05 million higher when compared to the FY 2021-22 adjusted budget of \$1.75 million after excluding the \$0.02 million in use of fund balance that was budgeted to balance the \$1.77 million in budgeted expenditures but was not needed based on year end results.

**Table 66: FY 2021-22 Purchasing Fund Revenues (\$ in millions)**

Revenue Category	FY 2021-22 Adjusted Budget	FY 2021-22 Q4 Unaudited Year End Totals	Year-End \$ Over/(Under) Adjusted Budget	Year-End % Over/(Under) Adjusted Budget
Internal Service Funds	1.68	1.72	0.04	2.3%
Interfund Transfers	0.06	0.00	0.00	0.0%
Miscellaneous Revenue	0.00	0.02	0.02	NA
<b>Subtotal</b>	<b>1.75</b>	<b>1.80</b>	<b>0.05</b>	<b>2.8%</b>
Transfers from Fund Balance	0.02	0.00	<b>(0.02)</b>	<b>(100.0%)</b>
<b>Grand Total</b>	<b>1.77</b>	<b>1.80</b>	<b>0.03</b>	<b>1.8%</b>

Expenditures - FY 2021-22 expenditures ended the year at \$1.79 million, which is \$0.02 million higher than the adjusted budget of \$1.77 million.

**Table 67: FY 2021-22 Purchasing Fund Expenditures (\$ in millions)**

Department	FY 2021-22 Adjusted Budget	FY 2021-22 Q4 Unaudited Year End Totals	Year-End \$ (Over)/Under Adjusted Budget	Year-End % (Over)/Under Adjusted Budget
Finance Department	1.74	1.79	(0.04)	(2.5)%
Non-Departmental and Port	0.02	0.00	0.02	100.0%
<b>Total Expenditures</b>	<b>1.77</b>	<b>1.79</b>	<b>(0.02)</b>	<b>(1.1)%</b>

*\*The adjusted budget includes Council Budget Amendments and Carryforwards from FY2020-21 but does not deduct carryforward to FY 2022-23. Underspent amounts in Departments may have been carried forward, see table below for the aggregate carryforward value for this fund*

**Fund Balance** - FY 2021-22 revenue ended the year at \$1.80 million. Expenditures ended the year at \$1.79 million. Carry forwards from FY2021-22 to FY2022-23 have been authorized in the amount of \$0.03 million. Additionally, the FY 2022-23 Adopted Budget assumes a transfer from fund balance in the amount of \$0.31 million, and a contribution to fund balance in the amount of \$0.19 million. As a result, the estimated available negative fund balance in the Purchasing Fund (4550) decreased from negative \$0.21 million in FY 2020-21 to negative \$0.35 million in FY 2021-22.

**Table 68: FY 2021-22 Purchasing Fund Year-End Available Fund Balance (\$ in millions)**

PURCHASING FUND (4550)	FY 2021-22 Year-End Estimate
<b>Beginning Fund Balance – Audited</b>	<b>(0.21)</b>
Revenue	1.80
Expenditures	1.79
<b>Estimated Current Year Surplus/(Shortfall)</b>	<b>0.01</b>
<b>Subtotal Fund Balance</b>	<b>(0.20)</b>
<b>Obligations Against Ending Fund Balance</b>	
Budgeted Transfer from Fund Balance FY 2022-23	0.31
Budgeted Contribution to Fund Balance FY 2022-23	0.19
FY 2021-22 to FY 2022-23 Carryforward	0.03
<b>Estimated Ending Available Fund Balance</b>	<b>(0.35)</b>

### Information Technology Fund (4600)

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

Revenues - FY2021-22 Revenues came in at \$16.59 million which is \$0.08 million lower when compared to the FY 2021-22 adjusted budget of \$16.67 million after excluding the \$14.54 million in use of fund balance that was budgeted to balance the \$31.21 million in budgeted expenditures.

**Table 69 FY 2021-22 Information Technology Fund Revenues (\$ in millions)**

Revenue Category	FY 2021-22 Adjusted Budget	FY 2021-22 Q4 Unaudited Year End Totals	Year-End \$ Over/(Under) Adjusted Budget	Year-End % Over/(Under) Adjusted Budget
Internal Service Funds	16.65	16.57	(0.08)	(0.5)%
Interfund Transfers	0.02	0.02	0.00	0.00%
Interest Income	0.00	0.01	0.01	NA
<b>Subtotal</b>	<b>16.67</b>	<b>16.59</b>	<b>(0.08)</b>	<b>(0.5)%</b>
Transfers from Fund Balance	14.54	0.00	(14.54)	(100.0)%
<b>Grand Total</b>	<b>31.21</b>	<b>16.59</b>	<b>(14.62)</b>	<b>(46.8)%</b>

Expenditures - FY 2021-22 expenditures ended the year at \$18.99 million, which is savings of \$12.22 million compared to the adjusted budget of \$31.21 million. Out of these savings, \$11.03 million will be carried forward on to FY2022-23 as commitments against projects that have not been spent. The remaining savings are mainly attributed to vacancies resulting in savings of \$0.92 million or 7.2% of their Personnel budget.

**Table 70: FY 2021-22 Information Technology Fund Expenditures (\$ in millions)**

Department	FY 2021-22 Adjusted Budget	FY 2021-22 Q4 Unaudited Year End Totals	Year-End \$ (Over)/Under Adjusted Budget	Year-End % (Over)/Under Adjusted Budget
Capital Improvement Projects	10.07	6.42	3.66	36.3%
City Administrator	0.59	0.36	0.23	39.5%
Finance Department	0.56	0.08	0.49	86.3%
Fire Department	0.61	0.38	0.23	37.9%
Information Technology Department	16.38	10.24	6.14	37.5%
Non-Departmental and Port	2.79	1.52	1.27	45.6%
Race and Equity Department	0.20	0.00	0.20	100.0%
<b>Total Expenditures</b>	<b>31.21</b>	<b>18.99</b>	<b>12.22</b>	<b>39.1%</b>

*\*The adjusted budget includes Council Budget Amendments and Carryforwards from FY2020-21, but does not deduct carryforward to FY 2022-23. Underspent amounts in Departments may have been carried forward, see table below for the aggregate carryforward value for this fund*

**Fund Balance** - FY 2021-22 revenue ended the year at \$16.59 million. Expenditures ended the year at \$18.99 million. Carryforwards from FY2021-22 to FY2022-23 have been authorized in the amount of \$11.03 million. Additionally, the FY 2022-23 Adopted Budget assumes a contribution to fund balance in the amount of \$4.32 million. As a result, the estimated available fund balance in the Information Technology Fund (4600) decreased from \$9.97 million in FY 2020-21 to \$0.87 million in FY 2021-22.

**Table 71: FY 2021-22 Information Technology Fund Year-End Available Fund Balance (\$ in millions)**

INFORMATION TECHNOLOGY FUND (4600)	FY 2021-22 Year-End Estimate
<b>Beginning Fund Balance – Audited</b>	<b>9.97</b>
Revenue	16.59
Expenditures	18.99
Estimated Current Year Surplus/(Shortfall)	<b>(2.40)</b>
<b>Subtotal Fund Balance</b>	<b>7.57</b>
<b>Obligations Against Ending Fund Balance</b>	
Budgeted Transfer from Fund Balance FY 2022-23	
Budgeted Contribution to Fund Balance FY 2022-23	4.32
FY 2021-22 to FY 2022-23 Carryforward	11.03
<b>Estimated Ending Available Fund Balance</b>	<b>0.87</b>

**Measure KK Funds (5330, 5331, 5332, 5333, 5335, 5336)**

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** – FY2021-22 Revenues came in at \$212.51 million which is \$120.58 million higher when compared to the FY 2021-22 adjusted budget of \$91.93 million, after excluding the \$109.98 million in use of fund balance that was budgeted to balance the \$201.90 million in budgeted expenditures but was not needed based on the year end results. The increase in revenues is due to a new tranche of bond proceeds drawn during FY2021-22.

**Table 72: FY 2021-22 Measure KK Revenues (\$ in millions)**

Revenue Category	FY 2021-22 Adjusted Budget	FY 2021-22 Q4 Unaudited Year End Totals	Year-End \$ Over/(Under) Adjusted Budget	Year-End % Over/(Under) Adjusted Budget
Transfers from Fund Balance	109.98		(109.98)	(100.0)%
Bond Proceeds	91.93	212.31	120.39	131.0%
Interest Income	—	0.19	0.19	NA
<b>Grand Total</b>	<b>201.90</b>	<b>212.51</b>	<b>10.60</b>	<b>5.3%</b>

Expenditures - FY 2021-22 expenditures are projected to end the year at \$75.78 million which is savings of \$126.13 million compared to the Adjusted Budget of \$201.90 million. The savings of \$126.13 million will be carried forward on to FY2022-23 as commitments against projects that have not been spent.

**Table 73: FY 2021-22 Measure KK Expenditures (\$ in millions)**

Department	FY 2021-22 Adjusted Budget	FY 2021-22 Q4 Unaudited Year End Totals	Year-End \$ (Over)/Under Adjusted Budget	Year-End % (Over)/Under Adjusted Budget
Capital Improvement Projects	162.83	56.36	106.47	65.4%
Department of Transportation	5.93	8.40	(2.47)	(41.7)%
Housing and Community Development Department	31.82	7.40	24.42	76.7%
Oakland Public Works Department	1.41	3.22	(1.81)	(128.3)%
Police Department	(0.09)	0.39	(0.48)	527.4%
<b>Total Expenditures</b>	<b>201.90</b>	<b>75.78</b>	<b>126.13</b>	<b>62.5%</b>

\*The adjusted budget includes Council Budget Amendments and Carryforwards from FY2020-21 but does not deduct carryforward to FY 2022-23. Underspent amounts in Departments may have been carried forward, see table below for the aggregate carryforward value for this fund

Fund Balance – Measure KK funds support multi-year Capital Improvement Projects and any unspent funding is carried forward to the next fiscal year until project completion or exhaustion of funds. FY 2021-22 bond proceeds ended the year at \$212.51 million. Expenditures ended the year at \$75.78 million. Carry forwards from FY 2021-22 to FY 2022-23 have been authorized in the amount of \$126.13 million. As a result, the estimated available fund balance in the Measure KK Funds (5330, 5331, 5332, 5333, 5335) increased from \$112.79 million in FY 2020-21 to \$123.39 million in FY 2021-22.

**Table 74: FY 2021-22 Measure KK Funds Year-End Available Fund Balance (\$ in millions)**

MEASURE KK FUNDS (5331, 5332, 5333, 5335)	FY 2021-22 Year-End Estimate
<b>Beginning Fund Balance - Audited</b>	<b>112.79</b>
Revenue	212.51
Expenditures	75.78
<b>Estimated Current Year Surplus/(Shortfall)</b>	<b>136.73</b>
<b>Subtotal Fund Balance</b>	<b>249.52</b>
<b>Obligations Against Ending Fund Balance</b>	
Budgeted Transfer from Fund Balance FY 2022-23	—
Budgeted Contribution to Fund Balance FY 2022-23	—
FY 2021-22 to FY 2022-23 Carryforward	126.13
<b>Estimated Ending Available Fund Balance</b>	<b>123.39</b>

## 6. ALL OTHER FUNDS – FUND BALANCE SUMMARY

**Table 75: FY 2021-22 All Other General Funds Year-End Available Fund Balances (\$ in millions)**

Fund Description	FY21-22 Beg Audited Fund Balance	FY21-22 Q4 Rev	FY21-22 Q2 Exp	FY 22-23 (USE OF) / REPAY FB	FY22-23 Carry forwards	FY21-22 Year End Avail Fund Balance (Unaudited)
1011 - General Purpose Emergency Reserve	—	54.73	—	10.80	—	65.52
1020 - Vital Services Stabilization Fund	0.25	2.59	—	7.69	—	10.52
1030 - Measure HH (SSBDT)	7.82	7.48	5.97	(1.16)	7.48	0.69
1100 - Self Insurance Liability*	(19.07)	56.58	39.12	17.27	0.57	15.09
1150 - Worker's Compensation Insurance	0.17	(0.07)	0.10	—	0.07	(0.07)
1200 - Pension Override Tax Revenue	217.65	138.77	108.69	7.62	—	255.35
1600 - Underground District*	(0.92)	0.18	—	0.19	—	(0.56)
1610 - Successor Redevelopment Agency	(0.14)	2.90	2.37	—	0.02	0.36
1700 - Mandatory Refuse Program	1.69	2.86	2.05	(0.24)	—	2.26
1710 - Recycling Program	3.27	5.39	5.03	(0.04)	0.90	2.68
1720 - Comprehensive Clean-up	4.31	23.46	24.07	(3.58)	0.27	(0.15)
1750 - Multipurpose Reserve*	(0.66)	6.26	8.97	1.00	0.67	(3.03)
1760 - Telecommunications Reserve	(0.48)	1.36	1.65	—	(0.02)	(0.76)
1770 - Telecommunications Land Use	0.57	0.78	0.56	(0.03)	—	0.75
1780 - Kid's First Oakland Children's	8.71	17.88	17.45	—	7.83	1.30
1820 - OPRCA Self Sustaining Revolving	3.54	5.36	5.26	0.05	0.24	3.45
1870 - Affordable Housing Trust Fund	38.49	20.43	8.64	(8.42)	41.85	—
1882 - Multi Service Center/Rent	(0.02)	—	0.04	—	0.03	(0.09)
1884 - 2006 Housing Bond Proceeds	8.61	—	—	—	1.18	7.43
1885 - 2011A-T Subordinated Housing	38.13	0.45	9.17	—	5.71	23.68

\* Fund is in negative fund repayment plan

**Table 76: All Other Special Revenue Funds (\$ in millions)**

Fund Description	FY21-22 Beg Audited Fund Balance	FY21-22 Q4 Rev	FY21-22 Q2 Exp	FY 22-23 (USE OF) / REPAY FB	FY22-23 Carry forwards	FY21-22 Year End Avail Fund Balance (Unaudited)
2063 - FEMA Declarations*	(1.08)	7.70	9.53	0.43	(0.72)	(1.77)
2071 - CARES Act Relief Fund	0.96	24.35	27.22	—	3.97	(5.88)
2072 - American Rescue Act Plan	—	99.11	98.61	—	0.49	0.01
2102 - Department of Agriculture	(0.07)	0.43	0.56	—	0.29	(0.50)
2103 - HUD-	(5.22)	19.75	23.31	—	16.11	(24.89)
2108 - HUD-CDBG	(6.69)	7.89	10.31	—	7.02	(16.13)
2109 - HUD-Home	4.12	2.21	4.12	—	21.79	(19.58)
2113 - Department of Justice - COPS Hiring*	(1.52)	0.31	0.04	0.27	(0.96)	(0.02)
2120 - Federal Action Agency	(0.04)	0.38	0.20	—	0.27	(0.13)
2123 - US Dept of Homeland Security	(0.04)	1.15	1.14	—	6.00	(6.03)
2124 - Federal Emergency Management Agency*	(2.84)	3.81	3.18	0.28	5.25	(7.17)
2125 - Environmental Protection Agency*	2.46	0.01	0.02	—	1.48	0.97
2128 - Department of Health and Human	(6.87)	29.03	21.41	—	9.86	(9.12)
2129 - Trade Corridor Improvement Fun	1.43	—	—	—	1.23	0.21
2138 - California Department of Education	1.05	3.97	2.85	—	—	2.16
2139 - California Department of Conservation	0.22	4.59	8.56	—	17.78	(21.53)
2140 - California Department of Trans	(0.46)	2.53	2.00	—	9.47	(9.41)
2144 - California Housing and Community	(0.70)	0.71	—	—	5.82	(5.81)
2148 - California Library Services	0.27	0.43	0.16	—	0.34	0.19
2152 - California Board of Correction	(3.68)	3.54	3.12	0.45	2.32	(5.14)
2159 - State of California	26.58	26.87	22.62	—	54.89	(24.06)

\* Fund is in negative fund repayment plan

Fund Description	FY21-22 Beg Audited Fund Balance	FY21-22 Q4 Rev	FY21-22 Q2 Exp	FY 22-23 (USE OF) / REPAY FB	FY22-23 Carry forwards	FY21-22 Year End Avail Fund Balance (Unaudited)
2160 - County of Alameda: Grants	2.17	0.27	0.93	—	1.50	—
2163 - Metro Transportation Com: Prog	(0.29)	0.15	0.06	—	—	(0.20)
2166 - Bay Area Air Quality Management	(0.41)	(0.02)	(0.27)	—	0.86	(1.02)
2172 - Alameda County: Vehicle Abatement	0.07	0.34	0.57	0.17	0.02	(0.01)
2190 - Private Grants	0.02	0.03	—	—	0.38	(0.34)
2195 - Workforce Investment Act	0.92	3.01	2.62	—	3.93	(2.62)
2211 - Measure B: Local Streets & Roads	13.02	11.17	7.57	—	11.84	4.78
2212 - Measure B: Bicycle/Pedestrian	2.39	1.32	1.69	—	0.82	1.20
2213 - Measure B: Paratransit - ACTC	1.00	1.21	1.00	—	0.95	0.26
2214 - ACTC Reimbursable Grants	(1.50)	1.48	1.67	—	17.74	(19.43)
2215 - Measure F - Vehicle Registration	2.35	1.40	1.25	(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	8.68	14.62	10.29	(15.55)	2.40	(4.95)
2219 - Measure BB - Bike and Pedestrian	1.97	1.50	0.90	(2.84)	1.33	(1.61)
2220 - Measure BB - Paratransit	1.89	1.63	1.30	(0.33)	1.59	0.30
2230 - State Gas Tax	2.24	10.14	8.49	(2.67)	1.23	(0.01)
2232 - Gas Tax RMRA	2.35	8.73	6.69	(2.50)	1.36	0.52
2241 - Measure Q-Library Services Ret	7.21	18.19	16.81	(0.75)	0.19	7.66
2243 - Measure D - Parcel Tax to Main	6.34	13.43	10.79	(0.85)	0.69	7.45
2244 - Measure Q - Parks & Recreation	11.99	27.17	22.52	—	15.41	1.23
2250 - Measure N: Fund	0.91	1.88	1.70	(0.26)	0.11	0.72
2251 - Measure Y: Public Safety Act 2	(0.11)	0.09	—	—	—	(0.02)
2252 - Measure Z - Violence Prevention	1.73	27.50	21.62	—	7.30	0.31

\* Fund is in negative fund repayment plan

Fund Description	FY21-22 Beg Audited Fund Balance	FY21-22 Q4 Rev	FY21-22 Q2 Exp	FY 22-23 (USE OF) / REPAY FB	FY22-23 Carry forwards	FY21-22 Year End Avail Fund Balance (Unaudited)
2270 - Vacant Property Tax Act Fund	0.94	6.14	5.98	—	1.51	(0.41)
2310 - Lighting and Landscape Assessment District*	0.05	19.11	18.97	0.01	0.68	(0.48)
2320 - Fire Suppression Assessment District	0.03	—	—	—	0.03	—
2330 - Werner Court Vegetation Mgmt. District	0.05	—	—	—	—	0.05
2331 - Wood Street Community Facilities District	0.58	0.06	0.08	—	0.10	0.47
2332 - Gateway Industrial Park	0.72	0.24	0.43	—	0.29	0.25
2333 - Brooklyn Basin Public Services	—	—	—	—	0.02	(0.03)
2411 - False Alarm Reduction Program*	(2.94)	1.66	1.54	0.46	0.06	(2.41)
2412 - Measure M - Alameda County: Emergency Dispatch	0.91	2.40	2.57	(0.51)	0.04	0.19
2413 - Rent Adjustment Program Fund	4.75	7.50	9.35	(2.48)	2.94	(2.53)
2415 - Development Service Fund	146.66	63.98	73.94	(39.81)	51.99	44.91
2416 - Traffic Safety Fund*	0.06	0.88	0.81	0.10	0.01	0.22
2417 - Excess Litter Fee Fund	1.61	0.93	0.72	—	0.41	1.41
2419 - Measure C: Transient Occupancy	0.22	4.55	3.79	—	0.82	0.16
2420 - Transportation Impact Fee	7.16	1.23	0.02	—	5.28	3.09
2421 - Capital Improvements Impact Fee	3.81	1.46	0.75	—	3.73	0.80
2611 - HUD-CDBG (ARRA)	—	4.80	—	—	—	4.80
2826 - Mortgage Revenue	2.10	0.01	0.08	—	0.14	1.90
2990 - Public Works Grants*	(1.36)	0.54	0.22	0.26	0.06	(0.85)
2992 - Parks and Recreation Grants*	(2.03)	0.46	—	0.46	—	(1.10)
2995 - Police Grants	0.30	0.04	0.02	—	0.01	0.31
2996 - Parks and Recreation Grants 20	(0.06)	0.24	0.09	—	0.02	0.08
2999 - Miscellaneous Grants	12.39	0.39	1.87	(0.26)	9.78	0.87

\* Fund is in negative fund repayment plan

**Table 77: All Other Enterprise Funds (\$ in millions)**

Fund Description	FY21-22 Beg Audited Fund Balance	FY21-22 Q4 Rev	FY21-22 Q2 Exp	FY 22-23 (USE OF) / REPAY FB	FY22-23 Carry forwards	FY21-22 Year End Avail Fund Balance (Unaudited)
3100 - Sewer Service Fund	85.02	71.49	58.26	(4.94)	78.31	15.03
3200 - Golf Course	0.87	1.30	0.84	—	0.01	1.32

**Table 78: All Other Internal Service Funds (\$ in millions)\*\***

Fund Description	FY21-22 Beg Audited Fund Balance	FY21-22 Q4 Rev	FY21-22 Q2 Exp	FY 22-23 (USE OF) / REPAY FB	FY22-23 Carry forwards	FY21-22 Year End Avail Fund Balance (Unaudited)
4100 - Equipment	28.16	40.08	42.38	(10.43)	9.74	5.69
4200 - Radio / Telecommunications*	6.51	6.83	6.12	(2.86)	2.03	2.33
4210 - Telephone Equipment and Software	0.82	0.77	0.84	(0.13)	0.89	(0.27)
4300 – Reproduction*	(1.31)	1.63	1.02	0.96	0.04	0.24
4400 - City Facilities	2.83	39.90	40.27	(2.38)	3.43	(3.35)
4450 - City Facilities Energy Conservation Projects	0.55	0.01	0.36	(0.51)	—	(0.32)
4500 - Central Stores*	(3.58)	1.28	0.56	2.79	—	(0.08)
4550 – Purchasing*	(0.21)	1.80	1.79	(0.12)	0.03	(0.35)
4600 - Information Technology*	9.97	16.59	18.99	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 79: All Other Capital Project Funds (\$ in millions)**

Fund Description	FY21-22 Beg Audited Fund Balance	FY21-22 Q4 Rev	FY21-22 Q2 Exp	FY 22-23 (USE OF) / REPAY FB	FY22-23 Carry forwards	FY21-22 Year End Avail Fund Balance (Unaudited)
5012 - JPFA Admin Building: Series 19*	(1.35)	0.30	—	0.31	—	(0.74)
5130 - Rockridge: Library Assessment	1.13	0.01	—	—	1.13	—
5321 - Measure DD: 2009B Clean Water,	0.46	—	0.07	—	0.79	(0.40)
5322 - Measure DD: 2017C Clean Water,	15.08	0.01	2.76	—	11.70	0.63
5330 - Measure KK: Infrastructure and	11.43	0.01	4.36	—	5.21	1.87
5331 - Measure KK: Affordable Housing	13.33	0.01	1.80	—	9.33	2.21
5332 - Measure KK: Infrastructure Series 2020B-1	67.34	0.02	42.86	—	25.73	(1.23)
5333 - Measure KK: Affordable Housing 2020	20.69	0.01	5.61	—	15.09	0.01
5335 - 5335 - Measure KK: Infrastructure 2022	—	198.78	21.15	—	70.77	106.85
5336 - Measure KK: Infrastructure Series 2022C-2	—	13.68	—	—	—	13.68

\* Fund is in negative fund repayment plan

Fund Description	FY21-22 Beg Audited Fund Balance	FY21-22 Q4 Rev	FY21-22 Q2 Exp	FY 22-23 (USE OF) / REPAY FB	FY22-23 Carry forwards	FY21-22 Year End Avail Fund Balance (Unaudited)
5500 - Municipal Capital Improvement*	(5.14)	1.02	—	1.03	—	(3.10)
5505 - Municipal Capital Improvement:	2.11	0.38	—	—	1.39	1.10
5510 - Capital Reserves*	(1.10)	0.22	—	1.01	—	0.12
5610 - Central District Projects	24.84	0.22	7.60	(4.53)	8.06	4.86
5613 - Central District: TA Bonds Se	2.94	0.30	0.06	—	4.29	(1.11)
5614 - Central District: TA Bonds Se	7.57	1.97	1.50	—	6.55	1.49
5638 - BMSP: TA Bond Series 2006C-T	0.59	—	0.12	(0.10)	0.16	0.20
5643 - Central City East TA Bonds Ser	19.84	(0.01)	0.40	(0.61)	6.62	12.20
5650 - Coliseum Projects	6.05	0.02	0.80	(0.01)	3.77	1.49
5656 - Coliseum: TA Bonds Series 2006	47.96	—	1.10	—	7.46	39.40
5670 - Oakland Base Reuse Authority	(0.27)	—	—	—	0.07	(0.34)
5671 - OBRA: Leasing & Utility	52.12	1.74	1.35	(0.37)	3.47	48.68
5672 - Joint Army Base Infrastructure	1.31	0.01	0.08	—	(0.31)	1.55
5999 - Miscellaneous Capital Projects*	(1.59)	2.66	2.42	0.44	1.20	(2.12)

\* Fund is in negative fund repayment plan

**Table 80: All Other Debt Service Funds (\$ in millions)**

Fund Description	FY21-22 Beg Audited Fund Balance	FY21-22 Q4 Rev	FY21-22 Q2 Exp	FY 22-23 (USE OF) / REPAY FB	FY22-23 Carry forwards	FY21-22 Year End Avail Fund Balance (Unaudited)
6013 - 2013 LED Streetlight Acquisition Lease Financing	0.39	1.37	1.53	—	—	0.23
6029 - Taxable Pension Obligation Bonds	0.23	25.07	18.15	—	—	7.16
6032 - Taxable Pension Obligation: Series 2001	0.31	51.62	51.63	—	—	0.31
6064 - GO Refunding Bonds, Series 2015	4.88	13.18	13.68	—	—	4.38
6322 - Measure DD: 2017C Clean Water, Safe Parks & Open Space Trust for Oakland	0.81	1.43	1.46	—	—	0.77
6330 - Measure KK: 2017A-1 (TE) Infrastructure and Affordable Housing	1.65	2.15	2.25	—	—	1.55
6332 - Measure KK: 2020B-1 GOB	1.61	4.01	4.14	—	—	1.48
6332 - Measure KK: 2020B-1 GOB	2.58	3.94	3.94	—	—	2.58
6333 - Measure KK: 2020B-2 GOB	1.34	8.39	7.81	—	—	1.91
6334 - 2020 GOB Refunding	(0.06)	7.56	5.81	—	—	1.70
6335 - Measure KK: Infrastructure Series 2022C-1 GOB (Tax Exempt)	—	17.18	0.91	—	—	16.27
6336 - Measure KK: Infrastructure Series 2022C-2 GOB (Taxable)	—	0.20	0.06	—	—	0.13
6540 - Skyline Sewer District - Redemption	0.03	—	—	(0.02)	0.02	(0.01)
6557 - Piedmont Pines P1 2018 Reassessment	0.20	0.10	0.10	—	0.01	0.20
6587 - 2012 Refunding Reassessment Bonds	1.02	0.43	0.39	—	0.03	1.04
6613 - JPFA Lease Revenue Refunding Bonds, Series 2018	—	8.33	8.34	—	—	(0.01)

**Table 81: All Other Fiduciary Funds/Trust & Agency Funds (\$ in millions)**

Fund Description	FY21-22 Beg Audited Fund Balance	FY21-22 Q4 Rev	FY21-22 Q2 Exp	FY 22-23 (USE OF) / REPAY FB	FY22-23 Carry forwards	FY21-22 Year End Avail Fund Balance (Unaudited)
7100 - Police and Fire Retirement System	458.53	(2.55)	2.94	(3.58)	0.02	449.44
7130 - Employee Deferred Compensation*	—	0.03	0.03	0.16	—	0.16
7320 - Police and Fire Retirement System	50.97	(3.98)	5.02	—	—	41.98
7540 - Oakland Public Library Trust	1.01	0.15	0.22	—	0.60	0.34
7640 - Oakland Public Museum Trust	0.76	—	—	—	0.72	0.05
7760 - Grant Clearing	(2.95)	0.53	2.11	0.16	0.98	(5.34)
7999 - Miscellaneous Trusts	2.13	0.43	0.15	—	1.31	1.09

\* Fund is in negative fund repayment plan