

CITY OF OAKLAND

AGENDA REPORT

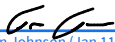
TO: Jestin D. Johnson
City Administrator

FROM: Erin Roseman
Director of Finance

SUBJECT: SUPPLEMENTAL - Fiscal Year 2022-23 Fourth Quarter (Q4) and Fiscal Year 2023-24 First Quarter (Q1) Revenue and Expenditures (R&E) Report

DATE: January 3, 2024

City Administrator Approval


Jestin Johnson (Jan 11, 2024 14:56 PST)

Date: Jan 11, 2024

RECOMMENDATION

Staff Recommends That The City Council Receive An Informational Report On Fiscal Year (FY) 2022-23 Fourth Quarter Revenue And Expenditure (R&E) Results And Year-End Summaries For The General Purpose Fund (GPF, 1010) And Select Funds. And Fiscal Year (FY) 2023-24 First Quarter Revenue And Expenditure (R&E) Year-End Projections For The General Purpose Fund (GPF, 1010) And Select Funds

REASON FOR SUPPLEMENTAL

Staff recommends that City Council receive responses to questions raised during the November 27, 2023, Finance & Management Committee Meeting related to the Fiscal Year (FY) 2022-23 Fourth Quarter Revenue And Expenditure (R&E) results and year-end summaries for the General Purpose Fund (GPF, 1010) and select funds; and Fiscal Year (FY) 2023-24 First Quarter Revenue And Expenditure (R&E) year-end projections for the General Purpose Fund (GPF, 1010) and select funds. Specifically, the Committee directed staff to report on:

STAFF RESPONSES

Question 1: What more can we do to support local businesses in Oakland? Including the Transient Occupancy Tax (TOT) category; hotels and short-term rentals - what steps/how can we help encourage people to shop, do business, and buy property in Oakland?

The Economic and Workforce Development Department works across multiple sectors to encourage people to shop, do business, and invest in Oakland by locating or expanding their

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businesses. Below are several ways our division works across departments and other stakeholders to facilitate a thriving economy.

Neighborhood Business Assistance Consultations

Small business technical assistance and consultation services are provided in six neighborhoods throughout Oakland, including:

- West Oakland Library (every other Monday from 10 am-1 pm)
- 81st Avenue Library (every other Tuesday from 5 pm-8 pm)
- Dalziel Building in Downtown (every other Wednesday from 9 am-Noon)
- César E. Chávez Library (every other Wednesday from 5 pm-8 pm)
- Golden Gate Library (every other Thursday from 10 am-1 pm)
- Eastmont Library (every other Friday from Noon-3 pm)

Our business development consultant supports entrepreneurs and current business owners with permit navigation, direct technical assistance, and facilitating access to additional support such as SBA loans and other capital.

A Clean and Safe Oakland

Providing a clean and safe place to do business is a key building block to attract activity and investment, yet it is a complex issue to fully address. Therefore, the Business Development Division is focused on delivering programming to address increased **property crime** within neighborhoods serving commercial corridors with several initiatives that 1) build community and neighborhood capacity, communication, and coordination with City agencies, including law enforcement; 2) invest capital to make needed improvements to better serve the community; and 3) drive inter-departmental communication, cooperation, and response.

Activate Oakland

This initiative was built on last year's Shop Safe initiative, a program that invests in events and activations in Oakland's commercial corridors to incentivize artists, event producers, merchants, and/or residents to produce and host engaging activities in key commercial areas. This year's program awarded \$320K to support 38 events in Oakland's highest priority communities. These events are designed to engage the business and broader community, stimulate economic activity, and build community.

Corridor Safety and Ambassador Programs

The Community Ambassador model takes a comprehensive community-centered approach to public safety. In its pilot phase, our team supports three neighborhoods through the City Council directed Community Safety and Corridor Ambassador grants. The Greater Downtown, Fruitvale, and Hegenberger corridors received grants to support community designed corridor safety and ambassador programs.

The impact metrics include a reduction in property crime, an increase in 311 response time, and a reduction in the percentage of vacancies as indicators of increased safety, better service delivery, and investment in the respective commercial areas.

Interdepartmental Partnerships and Collaborations/Neighborhood Development Nighttime Economy Working Group

An interagency collaboration to support and address the Uptown/Downtown business and venue owners and operators. The working group consists of key venue operators such as the Fox and Paramount Theaters, the Downtown Business Association, and representatives from City agencies, including OPD, OakDOT, OPW, and the City Administration to address key challenges and to implement solutions. A key outcome to date has been to establish secure and accessible parking at the Franklin Plaza garage to stimulate economic activity in the downtown area. The pilot ends mid-January 2024. Other outcomes include better permit and parking enforcement and an identified need to shift enforcement schedules to align with a vibrant nighttime economy.

Neighborhood Enhanced Service Team

We are excited to continue working with NEST, the neighborhood associations, employers, and businesses to sustain the work as part of our efforts to support the business community to thrive. Our division has been working in close partnership with the City Administrator's Neighborhood Services Division to coordinate response in the City's highest priority neighborhoods by helping to develop a coordinated service model. Examples of this work include coordination with 7th Street Small Business and Nonprofits Monthly Meeting; employers, neighborhood associations, and business leaders in the Peralta Hacienda community; and in other areas of the City where the Business Development team supports business and merchant associations to advocate for and receive city services.

The collaboration with NEST includes building organizational and community capacity to sustain NEST's initial cleanup and service efforts. The business development division acts as a navigation partner and steward of economic and community development resources such as ambassador grants, community managed security camera grants, façade and tenant improvement, and activation grants.

Question 2: Look into small remainder parcels of real estate that the City owns under 5,000 square feet, how can the properties be made available for people to acquire? Including the Raiders facility.

The City owns approximately 100 parcels that are less than 5,000 square feet in area. In many cases, these properties are of little to no utility to the City. As opportunities arise, City real estate staff seek to sell these properties to interested buyers (typically neighboring property owners) or otherwise make them available for community use through leases/licenses or the Adopt-a-Spot program. Given their small size, the sales price on these transactions is often insufficient to cover the fixed costs and opportunity costs associated with the transaction.

The adopted FY23-25 biennial budget created additional funding to hire two new Real Estate Agents, which will expand the City's capacity to better identify and pursue these disposition opportunities.

The former Oakland Raider's training facility is co-owned with Alameda County. The City and County have received purchase offers for the property, which staff will present to the City Council in closed session over the next few months. Meanwhile, staff are in discussions with the County and Oakland Roots over the use of the property as an ongoing training facility for the Roots and as a base camp for a 2026 World Cup team.

Question 3: Look into the variety of possible uses of Non-General Purpose Fund - Special Funds in Table 12, as well as ways to deal with the balance.

This section summarizes the allowable uses of the Non-GPF Funds that were outlined in the FY23-24 Q1 Report. For reference, a copy of Table 12 has been provided below. Most of the Non-GPF funds below are projected to have a significant remaining positive fund balance. With the City projecting to have another budgetary deficit, it is vital that all eligible funds be utilized to prevent a potential reduction in City services. The availability of these unprogrammed funds are already considered in current year balancing strategies or longer-term planning efforts for the mid-cycle budget or CIP process.

FUND	FY 2023-24 Unaudited Beginning Balance	FY 2023-24 Revenue Year-End Projections	FY 2023-24 Expenditure Year-End Projections	FY 2024-25 Budgeted Transfer from Fund Balance	FY 2023-24 Estimated Available Ending Balance
Measure HH - Sugar Sweetened Beverage Distribution Tax (SSBT) Fund (1030)	10.76	6.97	14.54	-9.09	12.28
Measure BB and Measure F Funds (2215, 2216, 2217, 2218, 2219, 2220)	54.39	39.18	70.75	-35.74	58.56
State Transportation (Gas Tax) Funds (2230, 2232)	11.56	20.66	27.89	-6.45	10.78
Measure Q - OPR Preservation, Litter Reduction, Homelessness Support Act Fund (2244)	21.78	31.55	0.92	0.00	52.41
Vacant Property Tax Fund (2270)	1.01	5.36	6.20	-0.58	0.75
Landscaping & Lighting Assess. District Fund (LLAD) (2310)	0.00	19.36	16.11	-0.26	3.50
False Alarm Reduction Program Fund (2411)	-3.66	1.38	1.28	-0.06	-3.50
Development Service Fund Fund (2415)	122.38	74.38	112.44	32.54	51.78
Measure C - Transient Occupancy Tax (TOT) Surcharge Fund (2419)	1.32	5.69	6.46	-0.55	1.09
City Facilities Fund (4400)*	1.07	46.80	49.74	6.74	-8.61

SSBT – Fund 1030

Projected FY23-24 Ending Fund Balance: \$2,810,791

Allowable Uses of Funds: the expenditure of general fund revenues for programs that prevent or reduce the health consequences of consuming sugar sweetened beverages received, reviewed and considered by the Oakland City Council.

Measure B/BB – Fund 2215, 2217, 2218, 2219, 2220

Projected FY23-24 Ending Fund Balance: \$18,041,039

Allowable Uses of Funds:

- Administered by the Alameda County Transportation Commission

- Measure B: Uses of funds supported traffic and transportation projects, including street and signal construction, bicycle and pedestrian, paratransit, road maintenance, and repair.
- Measure BB: 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.
- Measure F: to fund the Local Road Improvement & Repair Program and other congestion relief, transportation technology, and pedestrian/bicyclist safety programs in Alameda County.

Gas Tax – Fund 2230, 2232

Projected FY23-24 Ending Fund Balance: \$682,426

Allowable Uses of Funds: For Local Street and Road Repair and other transportation services.

Measure Q – Fund 2244

Projected FY23-24 Ending Fund Balance: \$9,715,198

Allowable Uses of Funds:

- 64% for parks, landscape maintenance, and recreational services.
- 30% for services to address homelessness and enable unsheltered and unhoused residents to access temporary shelters, transitional and supportive housing, and permanent housing.
- 5% for services and projects to address water quality and litter reduction, including by maintaining and cleaning stormwater trash collection systems.
- 1 % to cover the costs of auditing and evaluating programs, strategies, and services undertaken pursuant to this measure.

Vacant Property Tax – Fund 2270

Projected FY23-24 Ending Fund Balance: -\$180,864

Allowable Uses of Funds: to support and fund homelessness programs and services, affordable housing, code enforcement, and clean-up of blighted properties and illegal dumping.

LLAD – Fund 2310

Projected FY23-24 Ending Fund Balance: \$3,244,361

Allowable Uses of Funds: supports park maintenance, street lighting, and roadway landscaping.

- LLAD funds pay for the landscape maintenance staff that maintains 134 parks and public grounds, and nearly 100 landscaped street medians. Maintenance duties include removing trash and litter; repairing and replacing irrigation systems; mowing turf; replacing plants, shrubs and turf.

- LLAD funds provide tree-related services, including tree inspections, planting, watering, re-staking, mulching and weeding, fertilization, insect and disease control, pruning, and hazardous tree removal.
- LLAD funds pay for the electrical staff that maintains 36,219 streetlights, including 2,500 calls for streetlight repair annually. Maintenance includes replacing failed lamps, and fixtures, cleaning the fixture lens, refractor, and photo controls, and inspecting and maintaining the wiring connections and fuses.
- LLAD pays the PG&E bills for streetlights and park facilities' electrical costs.
- LLAD pays for the more than 132 million gallons of water that are used annually to irrigate parks and medians.
- LLAD funds maintain ball fields and specialized turf, including soccer, football, baseball, lawn bowling, and the Snow Park putting green. Maintenance includes mowing, fertilizing, irrigating, removing litter for turf, and as-recommended maintenance for synthetic turf.
- LLAD funds maintain recreation centers, restrooms, tennis courts, and children's play equipment in City parks. Maintenance includes making repairs as necessary to a variety of fixtures in parks, including: water fountains, fountains, picnic tables, bleachers, field lighting, tot lot equipment, benches and restroom fixtures and plumbing. Maintenance and repairs are also performed at recreational facilities in parks. These include heating systems, painting, plumbing, electrical, and carpentry work.
- LLAD pays for custodial services at 25 recreation centers and 28 stand-alone restroom facilities at ball fields and parks. Custodial services at recreation centers include vacuuming, sweeping and mopping floors; cleaning and dusting rooms; collecting trash and recycling from containers as well as monthly, quarterly and annual deep cleaning. Custodial repairs at stand-alone restrooms include hosing down walls, fixtures, and floors, replenishing dispensers, disinfecting fixtures, and removing trash.
- LLAD funds maintain five swimming pools, including water quality testing, application of chemicals, maintenance of mechanical systems, and cleaning of decks, locker rooms, and shower areas.

Development Services Fund – Fund 2415

Projected FY23-24 Ending Fund Balance: \$53,958,615

Allowable Uses of Funds: to support planning and zoning services, construction inspections and permit approvals, building code enforcement, plan checks, and engineering services.

Measure C – Fund 2419

Projected FY23-24 Ending Fund Balance: \$542,900

Allowable Uses of Funds:

- 50% to the Oakland Convention and Visitor's Bureau for its expenses and promotion of tourism activities,

- 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.

Facilities – Fund 4400

Projected FY23-24 Ending Fund Balance: -\$1,871,019

Allowable Uses of Funds: supports the Citywide function for building maintenance and janitorial services of City-owned facilities.

Question 4: Provide a broader update on revenue, including a broader revenue generation plan.

The FY 2022-23 year-end actual collection of Property Tax, Sales Tax, Business License Tax, and Real Estate Transfer Tax (RETT) made up 75% of the total revenues collected for the year in the GPF. Property values directly affected 2 of the 4 revenue categories, which were Property Tax and RETT. Residential use values in the City increased 7.9%, for a total of \$4.2 billion in FY 2023-24. Values of commercial properties had an increase of 5.2% in FY 2023-24, which is a \$599 million increase compared to FY 2022-23. Industrial properties had an increase of 9.6% in FY 2023-24, which is an \$80 million increase compared to FY 2022-23.

Property Tax: Overall, property tax increased by 6.6% compared to FY 2022-23. Property taxes are due from each owner of a parcel twice annually in December and April, this includes single-family and commercial owners. The top 3 owners of parcels in Oakland include SSA Terminals, BA2 300 Lakeside, LLC, and Uptown Broadway LLC. The largest increases in property tax came from the Brooklyn Basin, 300 Frank Ogawa Plaza, and 1920 Broadway.

Real Estate Transfer Tax: RETT ended the year at \$78.05 million which is 30.4% or \$34.15 million lower compared to the FY 2022-23 Adjusted Budget of \$112.20 million, representing the lowest RETT amount collected since FY 2017-18. Most communities had a noticeable decline in the number of units sold and a flattening of sale prices due to multiple interest rate hikes impacting mortgages. During the 2023 calendar year, home sales have continued to trend downward, and sale prices into the second quarter are down from those reported for the full year in 2022.

As of June 2023, statewide home sales volume has declined for the last 9 months, due to high interest rates and low inventory. There were 19.7% fewer home sales in June 2023 than in June 2022. The state median home price in June 2023 was \$838,260. This is 2.4% below the state median price in June 2022. The median sales price of a detached, single-family home in Oakland from January through September 2023, was \$903,500, a decrease of \$71,500 (7.3%) from 2022's median sale price.

Sales Tax: At the close of FY 2022-23, there was a downward trend in Sales Tax. At Q4 there was a decline in sales from specialty stores and electronic-appliance stores. Jet fuel sales continued to shrink as pilot shortages put fewer planes in the air, which lowered consumption demand. On the positive side, during the FY 2022-23, Q4, in the restaurants and hotels industry, quick-service restaurants and catering rose. Added to these increases, new motor vehicle sales in Oakland outpaced the statewide average.

Business Tax: The November 2022 Progressive Business Tax Measure, officially known as Measure T, created a progressive rate structure that would (1) impose the highest rates on the highest grossing businesses, (2) increase Oakland's annual tax revenue by an estimated \$20,900,000, and (3) generate approximately \$124,000,000 in total annual revenue for municipal services by imposing business tax rates of .05% to .55% of gross receipts.

Through November 24, 2023, the net increase realized from Measure T is \$19.72 million and paid by 24,266 businesses. Based on 27,420 businesses that paid in 2022, there are 3,154 businesses, or 12% (3,154 / 27,420), that have yet to pay or notify the City regarding their status of operation for 2023. Per the collection rate from recent assessments, staff estimates approximately 22% of these businesses would ultimately be subject to and pay the tax bringing in estimated additional revenue of \$1.33 million. The grand total revenue, as a direct impact from Measure T, is estimated totaling \$21.05 million.

Table 1: Business License Tax Revenues - Post Implementation of Measure T

Business License Tax Revenues - Post Implementation of Measure T	
Measure T Net Revenue (as of November 24, 2023)	\$19,716,318.03
A. Number of Businesses Subject to Renew/Pay (based on 2022)	27,420
B. Number of Businesses Actually Renewed/Paid (as of 11/24/23)	24,266
C. Outstanding Number of Businesses Have Not Renewed/Paid (a - b)	3,154
D. Estimated Additional Revenue from Businesses That Have Not Renewed/Paid	\$1,329,753.48
Total Net Revenue from Measure T	\$21,046,071.51

Business Tax Categories	2022 Business Tax Accounts Renewed	2022 Revenue Generated	2023 Business Tax Accounts Renewed	2023 Revenue Generated
A - RETAIL SALES	5,063	\$4,462,267.87	4,473	\$5,655,855.24
B - GROCERS	227	\$738,450.66	210	\$948,589.48
C - AUTOMOBILE SALES	96	\$758,318.70	70	\$1,670,530.14
D - WHOLESALE SALES	635	\$2,660,289.19	602	\$3,480,493.00
E - BUSINESS/PERSONAL SVCS	6,193	\$5,466,949.55	5,524	\$8,650,097.50
F - PROFESSIONAL/SEMI-PROFESSIONAL	7,796	\$20,169,994.53	6,875	\$25,037,118.48

Business Tax Categories	2022 Business Tax Accounts Renewed	2022 Revenue Generated	2023 Business Tax Accounts Renewed	2023 Revenue Generated
G - RECREATION/ENTERTAINMENT	427	\$1,085,468.84	366	\$1,293,620.71
H - CONTRACTORS	5,453	\$5,097,965.21	4,832	\$6,706,481.39
I - MANUFACTURING	600	\$880,642.29	526	\$1,084,701.36
J - HOTEL/MOTEL	166	\$235,444.72	151	\$362,916.17
K - ADMIN HEADQUARTERS	100	\$1,163,888.18	81	\$3,655,532.85
L - MEDIA FIRMS	93	\$335,885.87	79	\$243,806.46
M - UTILITY COMPANIES	180	\$924,392.98	170	\$2,982,636.24
N - MISCELLANEOUS	22	\$37,314.96	17	\$39,075.76
R - AMBULANCES	10	\$3,253.50	8	\$5,516.00
R - LIMOUSINES	22	\$2,469.15	18	\$3,523.35
R - TAXICABS	65	\$18,075.50	59	\$18,668.50
S - TRUCKING/TRANSPORTATION	272	\$60,344.00	205	\$182,712.50
Subtotal - Categories Impacted by Measure T	27,420	\$44,101,415.70	24,266	\$62,021,875.13
O - ALL RENTALS	27,066	\$29,157,986.63	24,617	\$41,725,556.81
P - CANNABIS	334	\$6,308,179.80	238	\$6,620,290.47
Q - FIREARMS AMMUNITION	0	\$0.00	0	\$0.00
Subtotal - Categories Not Impacted by Measure T	27,400	\$35,466,166.43	24,855	\$48,345,847.28
Grand Total All Businesses	54,820	\$79,567,582.13	49,121	\$110,367,722.41

*Note the variance between the Business Tax Revenue presented at the Special Finance and Management Committee meeting on November 27, 2023, in the amount of \$115.38M and the 2023 Business Tax Revenue reported above in the amount of \$110.36M are penalties and interest.

Question 5: Provide a status of State or Federal reimbursements.

Table 2: Status of Federal Reimbursements

Projects	Reimbursement Received	Pending	Grand Total	FEMA Reimbursement %
COVID	12,045,702	11,493,319	23,539,021	51%
Safe Opening and Operations Project (PPE, Testing, and Air Ventilations)	2,215,959	—	2,215,959	100%
Non-Conglomerate Shelter (Lake Merritt Lodge)	—	9,340,204	9,340,204	0%
Great Plates Project	9,590,508	—	9,590,508	100%
Feed Oakland	239,235	2,153,115	2,392,350	10%
Winter Storms ***	—	8,587,293	8,587,293	0%
Grand Total	\$24,091,404	\$31,573,931	\$55,665,335	43%

***Winter Storm Emergency Projects created to date

(1) Out of the nine Feed Oakland projects, only one has been reimbursed. The City is still trying to collect reimbursements for funds spent by World Central Kitchen for meals.

(2) There are four Lake Merritt projects. FEMA has recently changed rules which may disallow \$1.2m of the \$9.4m spent.

Please note that fund balances presented in the R&E report assume receiving full FEMA reimbursement amounts.

Question 6: Look into the False Alarm Reduction Program, and how we can potentially contain that cost.

The False Alarm Program currently funds 3.77 OPD positions totaling \$977,761. Refer to **Table 3** below for the exact positions.

Table 3: The False Alarm Funded Positions

Position	Full-Time Employee	FY23-24 Amount
Police Officer (80 hours) Area 1	1.00	323,745.00
Police Communications Dispatcher	0.77	184,233.00
Police Communications Supervisor	1.00	278,845.00
Accountant II	1.00	190,938.00
Total	3.77	977,761.00

The False Alarm Fund has a negative balance of (\$3,664,407), which reflects a continued carry-forward balance from previous years. A cost analysis was conducted to determine the reason for the negative fund balance. It was determined that the projected versus actual funds collected for the program had been overstated the last three fiscal years, and the expenses, due to the salaries associated with the 3.77 positions funded by the program, outweighed the funds collected. In the FY2024-2025, the full-time positions will be reduced to 3.59 in the fund, and the difference will be transferred to the general-purpose fund, reducing the impact on the negative balance.

OPD contracts with PMAM, an alarm management company, to manage its False Alarm Program and collect required fees. **Table 4** below shows the number of false alarms over the past three calendar years, the amount of money owed to OPD by the property owner, and the amount of money collected by PMAM on behalf of OPD:

Table 4: False Alarm Billed vs Collected Year

Calendar Year	Billed	Collected	Percentage Collected
2020	1,096,204.00	880,642.00	80%
2021	1,044,475.00	806,669.00	77%
2022	967,391.00	778,065.00	80%

Although PMAM has a legal department that can develop strategies for collecting on delinquent accounts, OPD does not currently utilize this service, as the Department would be required to pay a thirty percent (30%) fee on all delinquent funds collected by the agency. OPD will research whether it is feasible to begin utilizing this service.

Table 5 below shows the registration and false alarm fees associated with the False Alarm Program:

Table 5: False Alarm Program Fees

False Alarm Type	False Alarm Fees	Unregistered Permit Alarm Type	Unregistered Permit Alarm Additional Fees
General False Alarm	84.00	General False Alarm	70.00
Robbery/Panic Alarm	156.00	Robbery/Panic Alarm	70.00
30-Day Late Payment	30.00	Any Activated Alarm	70.00
*Alarm Company Dispatch Fine To An Unregistered Alarm Site			\$260

Increasing the fees more than what is currently being charged could disproportionately impact some of the most vulnerable residents in Oakland, as many of the residential false alarms are from low-income seniors. In FY 2022-23, there were a total of 218,000 false alarms in Oakland. Of those, 26,000, or twelve percent (12%) were from low-income seniors.

Table 6 below shows the revenue and the expenses for the past three fiscal years, reflecting that the expenses exceeded the received revenue:

Table 6: False Alarm program Revenue and Expense

Fiscal Year	Revenue	Expense	(Over) / Under
FY 2020-21	1,148,880.51	1,245,878.13	(96,997.62)
FY 2020-22	1,167,261.37	1,324,141.17	(156,879.80)
FY 2020-23	963,433.41	1,300,919.59	(337,486.18)

A fee increase alone will not compensate for the large deficit in the False Alarm Fund. To achieve a more accurate fund balance, adjusting the projected revenue in alignment with the actual revenue received and a reduction in expenses is necessary to effectively contain the false alarm cost. OPD will work with the Finance Department Budget Bureau to address the historical over expenditures in the False Alarm Fund during the mid-cycle budget for FY2024-2025.

Corrections to Table 8 of the Agenda Report: FY 2023-24 Q1 GPF Revenues Budget to Actuals.

Included in this report are updates to “**Table 8: FY2023-24 Q1 GPF Revenues Budget to Actuals**” of the Agenda Report. The table, as originally published, inaccurately reported as estimated year end actuals, the budgeted use of fund balance, including the use of fund balance to cover FY 2023-23 to FY 2023-24 carry-forwards. These populated on the year end actuals column on **Table 8** of the Agenda Report in error but did not affect any other portion of the

report. The figures highlighted on **Table 7** below strike out the amounts under the Year - End Estimate column and place them properly on the Year End Over / (Under) column instead.

Table 7: Corrections to Table 8 of the Agenda Report: FY2023-24 Q1 GPF Revenues Budget to Actuals

Revenue Category	FY 2023-24 Adopted Budget	FY 2023-24 Adjusted Budget	FY 2023-24 Q1 YTD Actuals	FY 2023-24 Q1 Year-End Estimate	Year-End \$ Over / (Under) Adjusted Budget	Year-End % Over / (Under) Adjusted Budget
Property Tax	294.17	294.17	10.28	299.84	5.68	1.9 %
Business License Tax	125.25	125.25	6.66	118.84	(6.41)	(5.1)%
Real Estate Transfer Tax	110.41	110.41	16.66	89.69	(20.72)	(18.8)%
Sales Tax	67.69	67.69	5.84	65.63	(2.06)	(3.0)%
Utility Consumption Tax	61.90	61.90	15.29	66.44	4.54	7.3 %
Service Charges	52.28	52.28	4.98	52.28	—	— %
Fines & Penalties	23.07	23.07	4.30	22.27	(0.80)	(3.5)%
Transient Occupancy Tax	22.48	22.48	4.56	20.81	(1.68)	(7.5)%
Miscellaneous Revenue	21.22	21.22	2.85	5.79	(15.43)	(72.7)%
Interfund Transfers	13.08	13.08	—	13.08	—	— %
Parking Tax	11.26	11.26	3.30	12.37	1.10	9.8 %
Licenses & Permits	1.39	1.39	0.25	1.39	—	— %
Interest Income	0.48	0.48	—	5.00	4.51	931.9%
Grants & Subsidies	—	—	0.15	0.15	0.15	— %
Subtotal	804.68	804.68	75.12	773.57	(31.11)	(3.9)%
Transfers from Fund Balance	30.12	30.12	—	—	(30.12)	(100.0)%
Project Offsets & Carryforwards	—	52.68	—	—	(52.68)	(100.0)%

Revenue Category	FY 2023-24 Adopted Budget	FY 2023-24 Adjusted Budget	FY 2023-24 Q1 YTD Actuals	FY 2023-24 Q1 Year-End Estimate	Year-End \$ Over / (Under) Adjusted Budget	Year-End % Over / (Under) Adjusted Budget
Total Revenue	834.80	887.48	75.12	773.57	(113.91)	(9.4)%

Corrections to Measure BB Funds reporting

Also included in this report are updates to the “FY 2022-23 Available Fund Balance and Appropriations for Select non-GPF Funds” and the “FY 2022-23 All Other Funds” summary tables concerning the Measure BB fund group and Fund 2218 – Measure BB Local Streets and Sidewalks. The tables, as originally published, inaccurately reported the FY2022-23 to FY 2023-24 Carryforward amounts. The tables enclosed in this supplemental report have been updated to reflect the correct amounts.

Table 8: FY2022-23 Available fund Balance and Appropriations for Select non-GPF Funds

FUND	FY 2022-23 Audited Beginning Balance	FY 2022-23 Revenue Year-End Actuals	FY 2022-23 Expenditure Year-End Actuals	FY 2022-23 Net (Use of) / Contribution to Fund Balance	FY 2022-23 to FY2023-24 Carryforwards	FY 2022-23 to FY 2023-24 Budgeted Use of Fund Balance	FY 2022-23 Estimated Ending Available Fund Balance
Measure HH - Sugar Sweetened Beverage Distribution Tax (SSBT) Fund (1030)	8,930,382	7,337,902	5,507,790	(1,164,776)	9,094,361	293,751	1,078,630
Self-Insurance Liability Fund (1100)	(1,737,997)	70,401,328	37,253,795	17,270,779	414,632	—	30,994,904
Recycling Program Fund (1710)	3,556,384	5,843,295	5,252,569	(43,545)	928,730	—	3,218,380
Comprehensive Clean-Up Fund (1720)	3,644,944	24,235,807	26,941,572	(3,578,994)	996,164	158,807	(388,045)
Multipurpose Reserve Fund (1750)	(3,865,423)	7,145,001	9,396,985	1,004,703	166,967	—	(6,284,375)

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OPRCA Self Sustaining Revolving Fund (1820)	3,756,023	11,511,558	8,760,707	45,962	206,547	2,914,782	(13,442)
Affordable Housing Trust Fund (1870)	49,395,326	18,713,151	11,216,853	(8,424,958)	34,839,512	2,394,217	19,288,549
Measure BB and Measure F Funds (2215, 2216, 2217, 2218, 2219, 2220)	43,458,274	37,876,356	26,946,021	(19,539,706)	35,742,366	4,668,928	16,942,580
State Transportation (Gas Tax) Funds (2230, 2232)	7,987,492	20,610,868	17,034,307	(5,170,291)	6,448,923	5,740,684	(3,365,367)
Measure Q - OPR Preservation, Litter Reduction, Homelessness Support Act Fund (2244)	16,408,816	29,617,066	24,249,867	—	14,284,068	2,532,945	5,264,660
Measure Z - Violence Prevention and Public Safety Act of 2014 Fund (2252)	7,567,999	30,279,376	24,402,066	—	12,123,928	273,086	998,325
Vacant Property Tax Fund (2270)	1,068,621	5,216,183	5,274,794	—	582,822	186,904	(98,890)
Landscaping & Lighting Assess. District	452,402	19,582,507	20,039,199	12,919	258,433	—	(250,025)

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Fund (LLAD) (2310)							
Development Service Fund (2415)	133,275,075	65,315,818	76,207,844	(39,806,108)	30,168,502	31,265,593	27,755,745
Measure C - Transient Occupancy Tax (TOT) Surcharge Fund (2419)	142,576	5,549,902	4,373,717	—	548,230	—	664,101
Reproduction Fund (4300)*	(683,919)	2,289,951	1,002,266	961,600	130,973	—	472,793
City Facilities Fund (4400)*	2,548,911	44,475,803	45,953,460	(2,379,183)	6,742,606	—	(5,671,352)
Central Stores Fund (4500)*	(2,821,279)	3,243,584	543,801	2,786,259	16,331	—	(137,827)
Purchasing Fund (4550)*	(198,111)	1,990,313	1,827,212	(121,877)	27,734	—	(48,217)
Information Technology Fund (4600)	6,799,805	21,202,024	12,599,922	4,323,710	12,814,984	583,133	2,003,790
Measure KK Funds (5330, 5331, 5332, 5333, 5335)	234,099,144	7,437,262	45,509,870	—	201,009,754	1,327,103	(6,310,321)

Table 9: All Other Funds Table Summary

Fund Description	FY 2022-23 Audited Beginning Balance	FY 2022-23 Revenue Year-End Actuals	FY 2022-23 Expenditure Year-End Actuals	FY 2022-23 Net (Use of) / Contribution to Fund Balance	FY 2022-23 to FY2023-24 Carryforwards	FY2 FY 2022-23 Estimated Ending Available Fund Balance 2-23 Year End Avail Fund Balance (Unaudited)
1011 - General Purpose Emergency Reserve	53,970,926	12,659,411	—	10,799,210	—	66,630,337
1020 - Vital Services Stabilization Fund	2,799,270	7,834,393	—	7,686,436	—	147,957
1030 - Measure HH (SSBDT)	8,930,382	7,337,902	5,507,790	(1,164,776)	9,094,361	1,078,630
1100 - Self Insurance Liability	(1,737,997)	70,401,360	37,253,795	17,270,779	414,632	30,994,936
1150 - Worker's Compensation Insurance	—	1,171,478	1,171,478	—	515,420	(515,420)
1200 - Pension Override Tax Revenue	246,429,123	158,179,860	99,266,194	7,619,746	—	305,342,789
1600 - Underground District Revolving	(731,662)	162,277	—	185,100	—	(569,385)
1610 - Successor Redevelopment Agency	(79,187)	1,275,017	1,294,417	-	24,417	(123,004)
1700 - Mandatory Refuse Program	677,498	(710,526)	2,255,862	(239,387)	(1,533)	(2,746,435)
1710 - Recycling Program	3,556,384	5,843,295	5,252,569	(43,545)	928,730	3,218,379

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Fund Description	FY 2022-23 Audited Beginning Balance	FY 2022-23 Revenue Year-End Actuals	FY 2022-23 Expenditure Year-End Actuals	FY 2022-23 Net (Use of) / Contribution to Fund Balance	FY 2022-23 to FY2023-24 Carryforwards	FY2 FY 2022-23 Estimated Ending Available Fund Balance 2-23 Year End Avail Fund Balance (Unaudited)
1720 - Comprehensive Clean-up	3,644,944	24,235,807	26,941,572	(3,578,994)	996,164	(388,045)
1750 - Multipurpose Reserve	(3,865,423)	7,145,001	9,396,985	1,004,703	166,967	(6,284,375)
1760 - Telecommunications Reserve	(760,735)	1,187,702	1,501,959	—	28,761	(1,103,753)
1770 - Telecommunications Land Use	968,400	1,325,603	616,869	(32,186)	7,226	1,669,908
1780 - Kid's First Oakland Children's	8,591,798	21,729,119	18,670,488	—	10,479,100	1,166,534
1820 - OPRCA Self Sustaining Revolving	3,756,023	11,511,558	8,760,707	—	206,547	(13,442)
1870 - Affordable Housing Trust Fund	49,395,326	18,713,151	11,216,853	45,962	34,839,512	(650,741)
1882 - Multi Service Center/Rent	(2,763)	228,252	37,902	—	99,400	88,188
1885 - 2011A-T Subordinated Housing	28,829,296	194,753	4,882,662	(8,424,958)	1,118,272	23,023,114
2063 - FEMA Declarations	(1,094,962)	2,322,219	1,450,221	—	(1,570,836)	1,347,873
2072 - American Rescue Act Plan	(969,858)	69,474,961	68,492,941	—	(115)	12,277

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Fund Description	FY 2022-23 Audited Beginning Balance	FY 2022-23 Revenue Year-End Actuals	FY 2022-23 Expenditure Year-End Actuals	FY 2022-23 Net (Use of) / Contribution to Fund Balance	FY 2022-23 to FY2023-24 Carryforwards	FY2 FY 2022-23 Estimated Ending Available Fund Balance 2-23 Year End Avail Fund Balance (Unaudited)
2102 - Department of Agriculture	(266,995)	491,652	686,445	—	283,216	(745,005)
2103 - HUD-ESG/SHP/HO PWA	(9,807,306)	13,703,033	13,020,345	—	15,748,048	(22,219,145)
2108 - HUD-CDBG	(8,960,264)	10,644,148	9,782,794	425,600	5,311,555	(13,427,630)
2109 - HUD-Home	2,165,862	947,493	862,821	—	24,997,534	(22,747,000)
2113 - Department of Justice - COPS Hiring	(1,234,177)	259,600	35,139	—	876,370	(1,886,086)
2120 - Federal Action Agency	68,128	320,975	313,882	—	438,625	(269,990)
2123 - US Dept of Homeland Security	(281,949)	1,390,814	1,418,385	—	1,960,163	(3,427,811)
2124 - Federal Emergency Management Agency	(1,656,911)	2,898,422	1,841,503	—	5,224,265	(6,698,180)
2128 - Department of Health and Human Srvcs	332,045	17,716,048	16,906,162	—	20,038,951	(18,479,400)
2138 - California Department of Education	2,142,051	7,452,400	8,200,950	—	(137,234)	1,530,735
2139 - California Department of Conservation	(3,496,385)	3,978,807	5,281,579	272,078	9,104,200	(14,180,730)

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2144 - California Housing and Community	8,117	7,551,221	7,137,521	—	48,710,826	(48,289,010)
2148 - California Library Services	102,871	496,436	467,956	—	3,926,862	(3,795,512)
2152 - California Board of Corrections	(4,036,717)	4,717,595	4,778,554	—	7,500,657	(14,205,688)
2159 - State of California Other	7,397,109	37,252,347	38,952,051	—	88,202,763	(91,222,967)
2160 - County of Alameda: Grants	1,486,963	528,801	921,844	281,100	1,306,257	(749,496)
2172 - Alameda County: Vehicle Abatement	(156,538)	210,446	381,796	—	34,506	(362,394)
2190 - Private Grants	37,402	64,023	8,316	—	143,409	220,465
2195 - Workforce Investment Act	731,712	3,760,203	3,477,182	—	4,254,405	(3,239,672)
2215 - Measure F - Vehicle Registration	2,607,202	1,806,591	1,155,143	—	1,276,688	278,300
2218 - Measure BB - Local Streets and	32,400,125	29,616,679	20,151,078	—	28,077,608	7,102,099
2219 - Measure BB -	4,831,353	3,071,354	2,471,556	—	4,271,756	999,432

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Fund Description	FY 2022-23 Audited Beginning Balance	FY 2022-23 Revenue Year-End Actuals	FY 2022-23 Expenditure Year-End Actuals	FY 2022-23 Net (Use of) / Contribution to Fund Balance	FY 2022-23 to FY2023-24 Carryforwards	FY2 FY 2022-23 Estimated Ending Available Fund Balance 2-23 Year End Avail Fund Balance (Unaudited)
Bike and Pedestrian						
2220 - Measure BB - Paratransit	3,619,594	3,382,189	3,168,244	—	2,116,314	1,117,225
2230 - State Gas Tax	3,710,590	10,894,430	10,637,891	—	3,434,952	(3,295,492)
2232 - Gas Tax RMRA	4,276,902	9,716,438	6,396,416	—	3,013,971	(69,875)
2241 - Measure Q- Library Services Ret	8,602,716	19,597,533	17,995,351	—	1,325,004	6,243,030
2242 - Measure Q Reserve- Library Services Retention & Enhancement	882,826	22,698	893,508	—	—	12,016
2244 - Measure Q - Parks & Recreation	16,408,816	29,617,066	24,249,867	450,300	14,284,068	5,405,335
2250 - Measure N: Fund	1,086,731	1,982,886	2,206,126	—	40,516	132,296
2252 - Measure Z - Violence Prevention	7,567,999	30,279,376	24,402,066	—	12,123,928	998,325
2261 - Measure AA - Oversight	(3,777)	2,713,549	110,811	—	2,506,447	2,596,336
2262 - Measure AA - Early Education	—	24,742,331	11,591,176	—	11,590,252	13,151,155

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2263 - Measure AA - Oakland Promise	—	12,371,281	6,953,592	—	5,795,357	5,417,689
2270 - Vacant Property Tax Act Fund	1,068,621	5,216,183	5,274,794	—	582,822	(98,890)
2310 - Lighting and Landscape Assessment	452,402	19,582,507	20,039,199	—	258,433	(250,025)
2330 - Werner Court Vegetation Mgmt D	52,522	10,634	37	169,956	—	63,119
2331 - Wood Street Community Facilities Distr	556,609	71,213	84,774	—	84,499	458,548
2332 - Gateway Industrial Park	529,308	836,836	426,673	—	792,622	146,849
2333 - Brooklyn Basin Public Services	(6,630)	557,823	47,660	—	477,021	26,511
2411 - False Alarm Reduction Program	(3,202,377)	1,409,485	1,871,516	—	62,246	(3,726,652)
2412 - Measure M - Alameda County: Em	740,174	2,472,307	2,331,723	—	43,324	396,406
2413 - Rent Adjustment Program Fund	2,826,101	7,819,067	9,550,038	—	1,288,726	(1,436,442)

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2415 - Development Service Fund	133,275,075	65,315,818	76,207,844	—	30,168,502	25,575,645
2416 - Traffic Safety Fund	131,053	805,854	847,800	(819,732)	7,493	81,612
2417 - Excess Litter Fee Fund	1,720,993	615,539	882,170	—	(12,151)	1,466,512
2419 - Measure C: Transient Occupancy	142,576	5,549,902	4,373,717	—	548,230	664,101
2420 - Transportation Impact Fee	8,254,810	2,252,932	1,134,530	(15,551,883)	4,401,128	2,012,926
2421 - Capital Improvements Impact Fee	4,461,782	2,407,351	970,186	(2,835,928)	2,934,987	2,963,960
2826 - Mortgage Revenue	2,004,976	88,531	32,309	(332,163)	1,590,201	(1,413,015)
2990 - Public Works Grants	(1,023,852)	433,767	320,938	(2,671,983)	22,074	(46,699)
2992 - Parks and Recreation Grants	(1,541,238)	449,948	—	(2,498,308)	—	(1,091,290)
2996 - Parks and Recreation Grants 20	91,081	12,132	120,154	(750,444)	82,377	(99,318)
2999 - Miscellaneous Grants	10,660,739	1,611,020	2,510,200	(847,802)	10,813,363	(1,574,304)
3100 - Sewer Service Fund	94,900,741	76,402,012	70,018,901	—	59,209,402	12,306,671
3200 - Golf Course	71,485	353,752	685,130	(255,719)	12,999	(272,892)

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4100 - Equipment	25,229,953	43,476,259	41,163,948	—	7,729,423	17,900,296
4200 - Radio / Telecommunications	7,081,098	8,106,634	8,955,865	—	2,882,931	3,348,936
4210 - Telephone Equipment and Software	662,803	6,390	955,519	—	16,338	(302,664)
4300 - Reproduction	(683,919)	2,289,951	1,002,266	—	130,973	472,792
4400 - City Facilities	2,548,911	44,475,803	45,953,460	12,919	6,742,606	(5,671,351)
4450 - City Facilities Energy Conservation	195,335	(47,529)	351,891	—	3,799	(207,884)
4500 - Central Stores	(2,821,279)	3,243,584	543,801	—	16,331	(137,827)
4550 - Purchasing	(198,111)	1,990,313	1,827,212	(1,186)	27,734	(48,217)
4600 - Information Technology	6,799,805	21,202,024	12,599,922	—	12,814,984	2,003,790
5012 - JPFA Admin Building: Series 19	(1,033,405)	274,589	—	—	—	(758,816)
5322 - Measure DD: 2017C Clean Water,	12,317,856	403,013	1,214,609	462,200	10,481,539	689,451
5331 - Measure KK: Affordable Housing	6,916,354	214,447	541,434	(512,761)	4,668,400	1,920,967
5333 - Measure KK:	11,530,650	414,441	2,436,207	(2,481,721)	6,891,839	2,617,044

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Affordable Housing 2020						
5335 - 5335 - Measure KK: Infrastructure 2022	24,255,984	666,114	4,962,450	(39,806,108)	20,765,052	(805,404)
5500 - Municipal Capital Improvement	15,100,080	527,625	823,634	97,700	14,267,883	(790,915)
5505 - Municipal Capital Improvement:	176,296,076	5,165,490	36,746,145	—	154,416,580	(9,701,159)
5510 - Capital Reserves	(4,068,392)	902,189	—	—	—	(3,166,202)
5610 - Central District Projects	2,455,332	846,469	—	—	1,606,912	1,694,889
5614 - Central District: TA Bonds Series	(876,993)	3,298,896	229,306	—	2,066,694	125,903
5638 - BMSP: TA Bond Series 2006C-T	25,602,257	1,904,655	3,856,115	—	8,950,441	12,408,974
5643 - Central City East TA Bonds Service	8,633,059	3,523,565	1,137,205	—	6,301,310	4,378,414
5650 - Coliseum Projects	497,403	16,202	78,440	—	189,398	245,766
5656 - Coliseum: TA Bonds Series 2006	19,500,589	280,210	407,048	256,000	6,832,066	12,199,156

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Fund Description	FY 2022-23 Audited Beginning Balance	FY 2022-23 Revenue Year-End Actuals	FY 2022-23 Expenditure Year-End Actuals	FY 2022-23 Net (Use of) / Contribution to Fund Balance	FY 2022-23 to FY2023-24 Carryforwards	FY2 FY 2022-23 Estimated Ending Available Fund Balance 2-23 Year End Avail Fund Balance (Unaudited)
5671 - OBRA: Leasing & Utility	5,191,692	243,973	397,560	463,100	3,475,330	1,253,544
5999 - Miscellaneous Capital Projects	46,820,807	160,246	—	—	6,867,828	35,925,799
6013 - 2013 LED Streetlight Acquisition	53,395,271	1,983,505	851,334	—	3,757,400	50,689,269
6029 - Taxable Pension Obligation Bonds	(1,329,520)	6,957,830	2,622,480	—	5,679,668	(2,686,527)
6032 - Taxable Pension Obligation: Se	230,532	1,375,527	1,498,859	(260,000)	—	107,199
6064 - GO Refunding Bonds, Series 2015A	7,058,582	18,184,321	17,895,920	(4,941,746)	—	7,346,983
6322 - Measure DD: 2017C Clean Water,	304,865	53,156,879	53,133,000	—	—	328,744
6330 - Measure KK: 2017A-1 (TE) Infrastructure	4,535,231	12,163,939	13,703,250	(10,431,798)	—	2,995,920
6331 - Measure KK: 2017A-2 (Taxable)	784,795	1,275,804	1,451,231	(2,857,825)	—	609,368
6332 - Measure KK: 2020B-1 GOB	1,566,646	2,057,508	2,243,371	(133,628)	—	1,380,783

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6333 - Measure KK: 2020B-2 GOB	1,529,157	3,701,742	4,135,045	961,600	—	1,095,854
6334 - 2020 GOB Refunding	2,591,429	3,750,163	3,932,700	(2,379,183)	—	2,408,892
6335 - Measure KK: Infrastructure Series 2022C-1 GOB (Tax Exempt)	2,009,102	3,443,776	4,954,175	(508,681)	—	498,704
6540 - Skyline Sewer District - Redemption	1,759,977	7,108,698	5,798,497	2,786,259	—	3,070,178
6557 - Piedmont Pines P1 2018 Reassess	16,266,216	10,727,502	6,030,443	(121,877)	—	20,963,275
6587 - 2012 Refunding Reassessment Bo	34,335	1,113	—	4,323,710	—	15,448
6613 - JPFA Lease Revenue Refunding B	205,413	115,899	96,860	306,500	19,741	204,710
7100 - Police and Fire Retirement Sys	1,069,436	271,742	432,849	—	—	908,328
7130 - Employee Deferred Compensation	(6,484)	8,326,389	8,329,000	—	—	(9,095)
7320 - Police and Fire	401,487,460	68,481,213	2,987,813	—	2,071	459,293,289

Jestin D. Johnson, City Administrator

Subject: SUPPLEMENTAL - Fiscal Year 2022-23 Fourth Quarter (Q4) and Fiscal Year 2023-24

First Quarter (Q1) Revenue and Expenditures (R&E) Report

Date: January 3, 2024

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Fund Description	FY 2022-23 Audited Beginning Balance	FY 2022-23 Revenue Year-End Actuals	FY 2022-23 Expenditure Year-End Actuals	FY 2022-23 Net (Use of) / Contribution to Fund Balance	FY 2022-23 to FY2023-24 Carryforwards	FY2 FY 2022-23 Estimated Ending Available Fund Balance 2-23 Year End Avail Fund Balance (Unaudited)
Retirement Sys						
7540 - Oakland Public Library Trust	5,107	383	2,867	—	9,479	(6,857)
7640 - Oakland Public Museum Trust	41,936,443	(599,501)	4,305,302	—	—	37,031,640
7760 - Grant Clearing	924,545	557,865	128,233	—	652,166	324,045
7999 - Miscellaneous Trusts	750,314	26,304	150,780	—	575,290	50,548

ACTION REQUESTED OF THE CITY COUNCIL

Staff Recommends That City Council Receive An Informational Report On The Unaudited Fiscal Year (FY) 2022-23 Fourth Quarter (Q4) Revenue And Expenditure (R&E) Results And Year-End Summaries For The General Purpose Fund (GPF, 1010) And Select Funds And Fiscal Year (FY) 2023-24 First Quarter (Q1) Revenue And Expenditure (R&E) Year-End Projections For The General Purpose Fund (GPF, 1010) And Select Funds.

For questions regarding this report, please contact Bradley Johnson, Budget Administrator, at (510) 238-6119.

Respectfully submitted,



[Erin Roseman \(Jan 11, 2024 09:52 PST\)](#)

ERIN ROSEMAN
Director of Finance
Finance Department

Reviewed by:
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Budget Administrator

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Revenue & Tax Administrator

Prepared by:
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Development, and Oakland Police Department
Staff