



CITY OF OAKLAND

# AGENDA REPORT


**TO:** Jestin D. Johnson  
City Administrator

**FROM:** Erin Roseman  
Director of Finance

**SUBJECT:** SUPPLEMENTAL – Informational  
Report On The Equipment Services  
Fund

**DATE:** March 13, 2025

City Administrator Approval

  
Jestin Johnson (Mar 14, 2025 10:29 PDT)

Date: Mar 14, 2025

## RECOMMENDATION

**Receive An Informational Report On The Amount Of Funds Available In The Equipment Services Fund And Information About, And A Copy Of All Directives Regarding, Allowable Use Of The Equipment Services Fund.**

## REASON FOR SUPPLEMENTAL

During the February 27, 2025 Special Finance & Management Committee meeting, committee members requested responses to a question in relation to the allowable uses of the Equipment Services Fund based on federal grant funding received. Staff reviewed internal financial records to provide the following analysis.

1. What is the dollar amount in the Equipment Services Fund from a federal grant?

The budgeted federal grant fund contributions over the five-year time span from FY 2019-20 through FY 2023-24 are reflected in **Table 1** below. Over the course of the five years, federal grants were budgeted to contribute approximately \$1.1 million dollars. However, regardless of whether or not federal funds are directly allocated to this fund, it must follow federal cost allocation principles as they are applied Citywide. This precludes the usage of these funds for vehicle acquisitions.

**Table 1: Federal Grant Fund Budgeted Contributions to the Equipment Services Fund From FY 2019-20 to FY 2023-24 in \$'s**

Fund Number – Fund Name	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	5 Year Total
2102 - Department of Agriculture	1,906	1,906	-	-	-	3,812
2108 - HUD-CDBG	52,901	30,172	-	-	-	83,073
2128 - Department of Health and Human Services	210,431	405,003	204,769	193,098	11,930	1,025,231
<b>Total</b>	<b>265,238</b>	<b>437,081</b>	<b>204,769</b>	<b>193,098</b>	<b>11,930</b>	<b>1,112,116</b>

Finance & Management Committee  
March 25, 2025

Below are links to regulatory guidelines and audit findings on this matter related to the cost.

- Guidance regarding direct and indirect cost is located here:  
<https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-E/subject-group-ECFRd93f2a98b1f6455>
- Specific Guidance for Local Governments is here:  
<https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-E/subject-group-ECFRd41a10959e1acab>
- Guidance regarding Capital Acquisitions is here:  
[§ 200.439 Equipment and other capital expenditures](#)

### **ACTION REQUESTED OF THE CITY COUNCIL**

**Receive An Informational Report On The Amount Of Funds Available In The Equipment Services Fund And Information About, And A Copy Of All Directives Regarding, Allowable Use Of The Equipment Services Fund.**

For questions regarding this report, please contact Bradley Johnson, Budget Administrator, Finance Department at (510) 207-5730.

Respectfully submitted,



Erin Roseman (Mar 13, 2025 16:41 PDT)

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ERIN ROSEMAN  
Director of Finance  
Finance Department