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AGENDA REPORT

TO: John A. Flores
INTERIM CITY ADMINISTRATOR

FROM: Kiran Bawa

SUBJECT: FY 2015-17 Budget May Revise & Errata **DATE:** May 22, 2015

City Administrator
Approval

Date

5/28/15

COUNCIL DISTRICT: City-Wide

RECOMMENDATION

Staff requests the City Council accept this informational report and incorporate into the final adopted FY 2015-17 budget, the amendments detailed in this report.

OUTCOME

The report provides to the public and City Council a list of revisions based on FY 2014-15 third quarter (Q3) revenue and expenditure analysis and corrections (a.k.a. "errata") to the original proposed budget as published on April 30, 2015 and discussed at the Special City Council meeting on May 5, 2015. The attached list (*Attachments A-C*) of budget adjustments should be incorporated into the final adopted budget.

EXECUTIVE SUMMARY

With the proposed errata changes described below, the proposed General Purpose Fund (GPF) increase totals \$3,342,565 in FY 2015-16 and \$3,461,214 in FY 2016-17. FY 2015-16 also includes the appropriation of most of the FY 2014-15 projected year-end available fund balance totaling \$5,261,105 as presented in the Q3 report. The revised GPF total proposed budget is \$533,807,301 and \$523,835,123, respectively. The other (non-GPF) funds increase by \$660,610 and \$412,165. The **All Funds** budget increases to \$1,228,657,393 in FY 2015-16 and \$1,185,181,630 in FY 2016-17. The allocations proposed in the May Revise are in accordance with the Consolidated Fiscal Policy (Ordinance No. 13279 C.M.S.).

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BACKGROUND/LEGISLATIVE HISTORY

The FY 2015-17 Proposed Budget was released on April 30, 2015. A budget overview was presented to the City Council during a special meeting on May 5, 2015. On May 26, 2015 at the Finance & Management Committee, staff presented the FY 2014-15 Q3 report, which projects a \$5.26 million available fund balance at year-end. Most of the additional revenues resulting in the fund balance are ongoing and therefore the revenues in the FY 2015-17 Proposed Budget must also be revisited.

ANALYSIS

Revisions to the City's projected revenues are based upon the third quarter (Q3) revenue and expenditure analysis (see *File #14-0964*, presented to Finance & Management Committee on May 26, 2015). The Q3 report reflects continued growth in the local economy and recovery from the global recession and housing crisis. Notably, an improved local real-estate market has led to strong growth in real-estate related revenues, including property tax, real estate transfer tax, and transient occupancy tax. The City's assessed valuation increased \$2.6 billion (5.85%), \$2 billion of which is due to either re-appraisal of property upon transfer of ownership or recaptured value under Proposition 8. The errata also contain revisions and clarifications of the items funded in the FY 2015-17 Proposed Budget.

Based on the outcome of the third quarter (Q3) revenue and expenditure analysis for FY 2014-15 two revenue adjustments are recommended to the original GPF proposed budget for FY 2015-17. Staff continues to see growth in Real Estate Transfer Tax (RETT) – approaching pre-recession peak levels. Additionally, the growth in Business License Tax (BLT) is proposed to be scaled back based on FY 2014-15 Q3 projections. The net increase is roughly **\$3.84 million** in FY 2015-16 and **\$3.96 million** in FY 2016-17 in ongoing revenues. See *Attachment A* for revised GPF revenues by category. Below, staff provides a summary of the proposed revenues adjustments and uses of the net increase for FY 2015-17, which is also detailed in *Attachment B*. Additionally, the growth in RETT triggers the Rainy Day policy, as approved in the Consolidated Fiscal Policy (Ordinance No. 13279 C.M.S.), which defines Excess RETT as any amount above 14 percent of GPF tax revenues and prescribes how these funds can be used. The excess RETT calculation is provided below in *Table 1*. The revised proposed budget also includes the appropriation of approximately \$5.26 million of the FY 2014-15 projected available fund balance as discussed in the Q3 report. Finally, there are corrections, updates and adjustments included for several GPF revenues as discussed further below.

Revisions to Other Funds (non-GPF), provided in *Attachment C* include true-up to the Kids First! Fund (1780) allocation; transfer from the GPF for a grant overhead subsidy to State Grant Fund (2159) and to the Facilities Fund (4400) to upgrade the City Hall fire alarm system; transfer from fund balance in Recycling Fund (1710) for Waste Characterization Study; and an adjustment to the Measure BB Fund (2216) allocation based on the funding formula.

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The errata also includes additions to the Policy & Service Tradeoff – Department Request Section.

Revisions to the FY 2015-17 Proposed Budget

Each description below can be referenced by the same item numbers in *Attachment B* (GPF) and *Attachment C* (Other Funds).

General Purpose Fund Revenues (Attachments A & B)

1. Real Estate Transfer Tax (RETT)

Based on the results of FY 2014-15 Q3 data, RETT is being increased \$5.3 million in FY 2015-16 and \$5.5 million in FY 2016-17. Excluding non-recurring large commercial transactions, this forecast reflects a 5 percent growth in year one over FY 2014-15 (Q3 projected) and a 4 percent growth in FY 2016-17 over FY 2015-16. A portion of the RETT totaling \$3.0 million is considered excess over the next two years, per the Rainy Day Policy – 50 percent can be used for one-time expenditures, while requiring a set aside of 25 percent both in the Vital Services Stabilization Fund (VSSF) and long-term obligations. The calculation for the excess RETT is provided in *Table 1* below.

Table 1: Excess RETT Calculation

Description	FY 2014-15 Q3 Projection	FY 2015-16 May Revise	FY 2016-17 May Revise
Tax Revenue	414,446,360	\$427,087,291	\$437,919,102
14% of Tax Revenue	\$58,022,490	\$59,792,221	\$61,308,674
Projected RETT	60,862,860	\$60,926,000	\$63,182,900
Excess RETT	2,840,370	\$1,133,779	\$1,874,226
50% One-time	\$1,420,185	\$566,889	\$937,114
25% Vital Svc Fund	\$710,093	\$283,445	\$468,556
25% Long-Term Obl	\$710,092	\$283,445	\$468,556
TOTAL	\$2,840,370	\$1,133,779	\$1,874,227

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2. Business License Tax

Based upon the results of FY 2014-15 Q3 data, the forecast is being adjusted to better reflect current and anticipated market conditions. Business tax is being decreased by approximately \$2.8 million in both fiscal years. After controlling for non-recurring

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revenues, this reflects a 4.23 percent growth in FY 2015-16 compared to the FY 2014-15 projection and a 3 percent growth in FY 2016-17 over FY 2015-16.

3. Airport Rescue Fire Fighter (ARFF) Services
This errata updates the ARFF receivable by approximately \$0.8 million in FY 2015-16 and \$1 million in FY 2016-17 to agree with the estimated expenditure for Fire Airport Services that includes fire suppression, emergency medical services and airport firefighting services to the Oakland International Airport.
4. Property Tax/Miscellaneous Revenue
Due to a technical error the revenue from the sale of the 12th Street remainder parcel (\$4.4 million) was a categorized as Property Tax, but should be in the Miscellaneous revenue category. This change does not affect the resources available in the FY 2015-17 budget.
5. Service Charges
Minor increase to the Foreign Trade Zone expected revenue totaling \$8,000 is included for a revised total of \$20,000, which is appropriated for the program expenditures (see #21 below).
6. Interfund Transfers
This corrects a duplicate entry of repayment of bridge funds for West Oakland Job Resource Center operations totaling \$206,667.
7. Transfer from Fund Balance
Increases the transfer from fund balance based on the additional available fund balance projected for FY 2014-15 based on the Q3 report totaling \$5.26 million.
8. Transient Occupancy Tax (TOT) from Short Term Rentals
Increases the TOT based upon additional available projected ongoing revenues from short term rentals totaling \$0.5 million in each fiscal year.

General Purpose Fund Expenditures (Attachment B)

9. Vital Services Stabilization Fund
Per the Rainy Day Policy, 25 percent of the calculated excess RETT, or \$1.5 million, is to be set aside in the VSSF, which includes \$710,093 from FY 2014-15, \$283,445 in FY 2015-16 and \$468,556 in FY 2016-17. This will result in a total of \$3.0 million set aside in the VSSF to date.
10. Other Post-Employment Benefits (OPEB)
The Mayor's May revise proposes the 25 percent excess RETT allocated to long-term obligations, per the Rainy Day Policy, is deposited into the OPEB trust fund totaling \$1.5

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million over the two year budget, which includes \$710,092 from FY 2014-15, \$283,445 in FY 2015-16 and \$468,556 in FY 2016-17.

11. Kids First! Set-Aside

The Kids First! set-aside, which transfers 3 percent of unrestricted GPF revenue into the Kids First! Fund (1780), must be trued-up based on revised revenues in the FY 2015-17 Proposed Budget. The increase is minor in FY 2015-16 at \$0.1 million and \$0.5 million for FY 2016-17.

12. Employee Compensation

The Proposed Budget includes \$16 million over two years to begin restoring employee wages for the five unions that are currently under negotiations. May Revise includes an additional \$6.5 million in ongoing funds for employee compensation. The exact use of these funds is subject to collective bargaining.

13. Conversion of Temporary Part Time (TPT) positions to Permanent Part Time (PPT)

The May Revise includes funding for partial conversion of TPT positions to PPT classifications, which will make them eligible for full benefit coverage. A phased approach for conversion is proposed over the next few years for TPT positions that are determined to be working in full time jobs.

14. Employee Compensation (Unrepresented)

The unrepresented employees entitled to similar compensation and benefits as Local 21. The May Revise includes an allocation of \$0.32 million in FY 2015-16 and \$0.55 million in FY 2016-17 to address this potential cost.

15. Swap OPEB Funding to Release Ongoing Funds

Preserve Proposed Budget allocations for Other Post-Employment Benefits (OPEB) while replacing ongoing funds with one-time funds.

16. Minor Public Ethics correction

One position in the Public Ethics division is being downgraded based on a recommendation from Human Resources and a minor adjustment to remove one-time O&M allocated prior to the passage of Measure CC. This results in minor savings.

17. Citizens' Police Review Board (CPRB) Intake

Per direction from the May 19th City Council meeting, the attached proposes a total of 3.0 Intake Technician positions to handle the complaint intake function in CPRB – transfer 1.0 Intake Technician from Police to CAO/CPRB; reclassify an existing vacancy in CPRB; add 1.0 Intake Technician; plus \$50,000 of ongoing funds for training and equipment. The *net* cost is approximately almost \$120,000 per year.

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18. Reclassify two Employee Relations (ER) positions
A new classification was recently approved by the City Council -- Employee & Labor Relations Analyst, Senior. This action reclassifies two existing positions to this new classification, which results in minor savings.
19. Continue 2.0 Neighborhood Law Corps (NLC's) Attorneys
In the last two year budget, the City Attorney's Office received one-time funding for NLC's for code enforcement to address blight, illegal dumping and other code enforcement/quality of life issues. There is an NLC assigned to each of the OPD command areas. The May Revise funds two NLC positions that were previously funded with one-time funding totaling roughly \$0.14 million in ongoing funds each year.
20. Negotiated Settlement Agreement (NSA) Sustainability
The proposal includes an upgrade of a Captain to Deputy Chief of Criminal Investigations to increase the quality and consistency of Skelly discipline hearings. The cost is roughly \$50,000 each year.
21. Transfer Intake Technician to CPRB
Transfer a vacant 1.0 Intake Technician position from Police to CPRB to handle the complaint intake function in CPRB as mentioned in item #12 above.
22. Shotspotter
The revised proposal continues funding for Shotspotter technology totaling \$494,000 per year. Of this annual amount, phase one is funded utilizing ongoing revenues at \$84,000 per year, and phases two and three use one-time funds totaling \$410,000 per year. ShotSpotter has proven to be an invaluable investigative tool to address shootings in Oakland.
23. Oakland Alameda County Coliseum Authority Subsidy
On May 15, 2015 the City received written notification from the Oakland Alameda County Coliseum Authority (the "Authority") that the City's share of the subsidy for Coliseum operations will increase to an estimated \$12.09 million effective July 1, 2015 (see Q3 supplemental report). The Proposed Budget for FY 2015-17 allocated approximately \$9.86 million in FY 2015-16, resulting in a GPF variance of \$2.23 million. Additionally, \$1 million is set aside for FY 2016-17 shortfall.
24. Reprogram Information Technology Project Funds
The revised budget reprograms IT maintenance and projects by issuing financing for IT current projects and related O&M releasing \$3.9 million in one-time funds.
25. Reduce Overhead Recovery from Grants
Aging and Adult Services grants in Human Services do not contribute departmental overhead. Due to funding restrictions these programs require GPF supplemental funding totaling roughly \$160,000 in one-time funds over the two-year budget.

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26. Day Laborer Program
The May revise proposes to continue funding for the Day Laborer program utilizing one-time funds – \$142,000 in FY 2015-16 (10 months based on current contract expiration) and \$170,000 in FY 2016-17 – to provide job development, as well as leadership skills, civic engagement, occupational health and safety trainings and “know your rights” trainings to over 1,000 residents annually.
27. Overhead Subsidy for International Boulevard TOD Grant (Fund 2159)
Per resolution #85486 C.M.S., this grant was granted a Central Services Overhead (CSO) subsidy (waiver) from the GPF. The revision transfers approximately \$0.10 million in one-time funds from GPF to Fund 2159 to cover the CSO for Economic Workforce Development and Housing and Community Development positions.
28. Foreign Trade Zones (FTZ)
The projected \$20,000 in revenue is proposed to be appropriated for FTZ program expenditures.
29. Correct Department for Woodminster ADA Project
Transfer Woodminster Capital Project from Public Works to the Capital Improvement’s Program (CIP) with no net change in appropriations.
30. City Hall Fire Alarm System
The May revise proposes an appropriation of \$0.55 million in one-time funds to upgrade the fire alarm system in City Hall, which has been non-operational since April 2015. Since then, the City implemented the required Fire Watch through Cypress Security (guard performs inspections on 1-2 hour intervals throughout the building during hours when the building is closed or unoccupied) costing around \$1,850 per week. This Fire Watch will need to be in place until the alarm is repaired or replaced and the system is back online. These funds will be transferred to the Facilities Fund (4400) to reflect the expenditure in the appropriate fund (see item #3/3a below).

An additional appropriation for 7.5% GPF Emergency Reserve is not required as the amount assumed in the proposed budget (\$39.87 million) covers these additional appropriations (net of amounts appropriated to a reserve, such as the Vital Services Stabilization Reserve).

Other (Non-GPF) Funds – Attachment C

1/1a: Increase Kids First! Fund allocation

Adjust the revenue and expense for the Kids First! Fund (1870) totaling \$18,461 in FY 2015-16 and \$340,769 in FY 2016-17 based on a true-up of proposed and May revised unrestricted revenue projections.

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2/2a/2b: Transfer to State Grant Fund

Technical revisions to the State Grant Fund (2159) to remove the carryforward off-set, and instead balance the Fund by transferring approximately \$0.10 million in revenue from the GPF to reflect a Central Service Overhead subsidy as approved in Resolution #85486 C.M.S.

3/3a: City Hall Fire Alarm System

These lines reflect the transfer and appropriation of \$0.55 million from the GPF to the Facilities Fund (4400) to upgrade the City Hall fire alarm system.

4/4a: Recycling Fund Appropriation

The City and California Waste Services (CWS) have agreed to monitor Zero Waste Diversion required for contract performance by conducting a Waste Characterization Study at a cost of \$60,000 annually, divided equally between CWS and the City of Oakland. Therefore, the errata includes an additional appropriation of \$30,000 in each year within the Recycling Fund (1710).

5/5a: Transfer Measure BB funds from Local Streets & Sidewalks to Paratransit

Increase funding for Paratransit per Measure BB allocation formula and offset with a decrease in Streets & Sidewalks.

General Additions & Corrections to the Proposed Budget Book

*Additions to the Policy & Service Tradeoffs - Department Requests Section
(Does Not Indicate Additional Funding has been proposed)*

Two additional positions in the City Attorney's Office

The Proposed Budget includes the transfer of one Deputy City Attorney III and one Paralegal from the GPF (1010) and Self Insurance Liability Fund (1100) to the Development Services Fund (2415) to increase support for code enforcement activities. This results in the loss of legal support for other City programs and services. Adding two positions would restore citywide legal support and reduce the potential use of outside counsel.

TOTAL COST

Y1 - \$358,405 / Y2 - \$363,119

On Page E-104 of the proposed budget document, the Fund Balance for Fund 1791 should total (\$1,209,689) in the "Estimated Fund Balance (as of 6/30/15)" column.

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PUBLIC OUTREACH/INTEREST

As previously described, the budget process included various methods for gathering public input and opportunities for public participation including a scientific poll and informal survey, two short videos were prepared and posted online, public input sessions in April and community budget forums in May.

COORDINATION

The Revenue Bureau and Controller's Bureau provided many of the details and projections included in the May revise. Additionally, staff from various departments was consulted on the proposed adjustments to the FY 2015-17 budget.

COST SUMMARY/IMPLICATIONS

Please refer to the above Analysis Section, as well as the *Attachments A-C* to the attached resolution.

SUSTAINABLE OPPORTUNITIES

Economic: See the Proposed Policy Budget.

Environmental: See the Proposed Policy Budget.

Social Equity: See the Proposed Policy Budget.

CONCLUSION/GPF AVAILABLE BALANCE

After the above proposed changes, *one-time* funds are available for City Council's consideration and appropriation totaling approximately \$245,000 (in year two only). The proposed budget document includes an extensive list of unfunded Policy Tradeoffs & Service Buybacks (www.oaklandnet.com/15-17Budget, see page B-1).

Attached to this report is a list of amendments to the FY 2015-17 Proposed Budget. These items will be included along with the budget adoption resolution at the June 16th City Council agenda.

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For questions regarding this report, please contact Kiran Bawa, Budget Director at 510-238-3671.

Respectfully submitted,



KIRAN BAWA
Budget Director

Reviewed by:
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Prepared by:
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Attachments:

- Attachment A: GPF Summary of Revised Revenues
- Attachment B: Amendments to General Purpose Fund (GPF)
- Attachment C: Amendments to Other (non-GPF) Funds

GENERAL PURPOSE FUND REVENUE -- MAY REVISE

Revenue Type	FY 2013-14 Actuals	FY 2014-15 Midcycle Budget	FY 2014-15 Midcycle Q3 Projection	FY 2015-16 Proposed Budget	FY 2015-16 Proposed Budget REVISED	FY 2015-16 Increase/ (Decrease)	FY 2016-17 Proposed Budget	FY 2016-17 Proposed Budget REVISED	FY 2016-17 Increase/ (Decrease)
Property Tax	142,823,340	148,846,000	160,578,500	169,307,424	164,907,424	(4,400,000)	172,469,312	172,469,312	-
Sales Tax	49,761,088	50,360,000	52,310,000	55,425,093	55,425,093		54,433,806	54,433,806	
Business License Tax	62,905,126	60,616,020	65,000,000	71,505,408	68,717,500	(2,787,908)	72,626,798	69,785,000	(2,841,798)
Utility Consumption Tax	50,422,336	50,000,000	50,000,000	50,000,000	50,000,000		50,000,000	50,000,000	
Real Estate Transfer Tax	59,059,973	53,000,000	60,862,860	55,630,012	60,926,000	5,295,988	57,707,706	63,182,900	5,475,194
Transient Occupancy Tax	14,318,512	14,883,000	16,323,000	16,400,000	16,900,000	500,000	17,056,000	17,556,000	500,000
Parking Tax	8,443,638	8,178,000	9,372,000	10,211,274	10,211,274	-	10,492,084	10,492,084	
Licenses & Permits	1,388,448	1,935,731	1,665,000	2,210,747	2,210,747		2,210,747	2,210,747	
Fines & Penalties	22,195,164	23,268,807	23,268,000	23,833,497	23,833,497		23,834,215	23,834,215	
Interest Income	793,095	740,482	740,482	740,482	740,482		740,482	740,482	
Service Charges	43,392,862	46,956,242	45,353,000	46,845,583	47,680,068	834,485	47,056,414	48,090,899	1,034,485
Internal Service Funds	62,040	-	-	-	-		-	-	
Grants & Subsidies	1,007,508	119,435	119,435	119,435	119,435		119,435	119,435	
Miscellaneous	3,616,549	4,349,320	1,872,600	749,320	5,149,320	4,400,000	749,320	749,320	-
Interfund Transfers	-	-	-	14,922,885	14,922,885		2,413,334	2,206,667	(206,667)
Subtotal Revenue	\$460,189,679	\$463,253,037	\$487,464,877	\$517,901,160	\$521,743,725	\$3,842,565	\$511,909,653	\$515,870,867	3,961,214
Transfers from Fund Balance	-	30,456,787	40,880,000	6,802,471	12,063,576	5,261,105	7,964,256	7,964,256	-
Grand Total	\$460,189,679	\$493,709,824	\$528,344,877	\$524,703,631	\$533,807,301	\$9,103,670	\$519,873,909	\$523,835,123	3,961,214

**General Purpose Fund
Summary of Significant Budget Adjustments
FY 2015-17 Proposed Policy Budget**

GENERAL PURPOSE FUND (GPF)	FTE	FY 2015-17 One-Time Incr / (Reduc)	FY 2015-16 On-Going Incr / (Reduc)	FY 2016-17 On-Going Incr / (Reduc)
Revenue Changes				
1. Real Estate Transfer Tax Revenue Adjustment based on Q3		\$3.15	\$4.16	\$3.60
2. Business License Tax Revenue Adjustment based on Q3			(\$2.79)	(\$2.84)
3. Airport Rescue Fire Fighter (ARFF) Services			\$0.83	\$1.03
4. Correct classification of \$4.4 million for expected property sale from Property Tax to Miscellaneous Revenue (FY 2015-16 only)			\$0.00	
5. Foreign Trade Zone			\$0.01	\$0.01
6. Correction of duplicate entry for WOJRC Revenue				(\$0.21)
7. FY 2014-15 projected available Fund Balance based on Q3		\$5.26		
8. Transient Occupancy Tax from Short Term Rentals			\$0.50	\$0.50
TOTAL REVENUE ADJUSTMENT		\$8.41	\$2.71	\$2.09
Expenditure Changes				
CITYWIDE				
9. 25 percent Excess RETT to Vital Services Stabilization Fund (covers 3 years)		\$1.46		
10. 25 percent Excess RETT to OPEB (covers 3 years)		\$1.46		
11. Kids First! Set Aside adjustment			\$0.10	\$0.53
12. Employee Compensation			\$3.00	\$3.50
13. Conversion of TPT to PPT			\$0.13	\$0.15
14. Employee Compensation Unrepresented			\$0.32	\$0.55
15. Swap OPEB funding to release ongoing funds		\$4.20	(\$1.20)	(\$3.00)
CITY ADMINISTRATOR				
16. Public Ethics: Adjust O&M & Downgrade Administrative Assistant II (no longer "confidential" classification)			(\$0.02)	(\$0.02)
17. CPRB: Add Intake Technician; transfer an Intake Technician from OPD; and downgrade Investigator to an Intake Technician; plus \$50k in ongoing O&M	2.00		\$0.22	\$0.22
18. Reclassify Employee Relations (ER) positions from Principal ER Analyst and Senior HR Analyst to Employee & Labor Relations Analyst, Senior (recently approved class)			(\$0.03)	(\$0.03)
CITY ATTORNEY				
19. Continue funding for Neighborhood Law Corp attorneys	2.00		\$0.14	\$0.14
POLICE				
20. Upgrade Captain to Deputy Chief for NSA Sustainability			\$0.05	\$0.05
21. Transfer an Intake Technician to CPRB	(1.00)		(\$0.10)	(\$0.10)
22. Shotspotter (Phase 1 - ongoing; Phases II and III - one-time)		\$0.82	\$0.08	\$0.08
FINANCE				
<i>Treasury Bureau</i>				
23. City's share of Oakland Alameda County Coliseum Authority Bond (Q3) shortfall		\$3.23		
INFORMATION TECHNOLOGY				
24. Reprogram IT project funds (one-time)		(\$3.88)		

GENERAL PURPOSE FUND (GPF)	FTE	FY 2015-17 One-Time Incr / (Reduc)	FY 2015-16 On-Going Incr / (Reduc)	FY 2016-17 On-Going Incr / (Reduc)
HUMAN SERVICES				
25. Reduce Overhead recovery from grants		\$0.16		
ECONOMIC & WORKFORCE DEVELOPMENT				
26. Fund Day Laborer Program		\$0.31		
27. Transfer to State Grant Fund (2159) - Overhead subsidy		\$0.10		
28. Foreign Trade Zone			\$0.02	\$0.02
PUBLIC WORKS				
29. Transfer Woodminster Project from OPW Orgs to CIP Orgs		(\$1.00)		
CAPITAL IMPROVEMENT PROGRAM				
29. Transfer Woodminster Project from OPW Orgs to CIP Orgs		\$1.00		
30. City Hall Fire Alarm System (Transfer to Facilities Fund 4400)		\$0.55		
TOTAL EXPENDITURE ADJUSTMENT		\$8.41	\$2.71	\$2.09
<i>BALANCE</i>	3.00	\$0.00	\$0.00	\$0.00

**Non-General Purpose Funds
Summary of Significant Budget Adjustments
FY 2015-17 Proposed Policy Budget**

ALL OTHER FUNDS	FY 2015-17 One-Time Incr / (Reduc)	FY 2015-16 On-Going Incr / (Reduc)	FY 2016-17 On-Going Incr / (Reduc)
Revenue Changes			
1. Increase Kid's First Fund (1780) allocation based on revised revenue projections for FY 2015-17		\$0.10	\$0.53
2. Transfer to State Grant Fund (2159) from GPF - correction	\$0.10		
3. Transfer to Facilities Fund (4400) from GPF to fund City Hall Fire Alarm System	\$0.55		
4. Transfer from fund balance within the Recycling Fund (1710)		\$0.03	\$0.03
TOTAL REVENUE ADJUSTMENT	\$0.65	\$0.13	\$0.56
Expenditure Changes			
HUMAN SERVICES			
5. Increase funding for Paratransit in Measure BB Fund 2216		\$0.12	\$0.15
1a. Increase Kid's First Fund (1780) allocation based on revised revenue projections for FY 2015-17		\$0.10	\$0.53
ECONOMIC & WORKFORCE DEVELOPMENT			
2a. Correction to State Grant Fund (2159) -- remove carryforward offset	\$0.08		
HOUSING & COMMUNITY DEVELOPMENT			
2b. Correction to State Grant Fund (2159) -- remove carryforward offset	\$0.02		
OAKLAND PUBLIC WORKS			
3a. City Hall Fire Alarm System - appropriate in the Facilities Fund (4400)	\$0.55		
4a. Funding for a Waste Characterization Study to monitor zero waste diversion		\$0.03	\$0.03
5a. Decrease CIP funding for Streets and Sidewalks in Measure BB Fund 2216		(\$0.12)	(\$0.15)
TOTAL EXPENDITURE ADJUSTMENT	\$0.65	\$0.13	\$0.56
BALANCE	\$0.00	\$0.00	\$0.00

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SPECIAL MEETING OF
THE OAKLAND CITY COUNCIL