



# AGENDA REPORT

**TO:** Edward D. Reiskin  
City Administrator

**FROM:** Erin Roseman  
Director of Finance

**SUBJECT:** FY 2020-21 Q4 & FY 2021-22 Q1  
Budget to Actual Revenue & Expenditure  
Reports

**DATE:** December 1, 2021

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City Administrator Approval 

Date: Dec 9, 2021

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## **RECOMMENDATION**

**Staff Recommends That The City Council Receive An Informational Report On Fiscal Year (FY) 2020-21 Fourth Quarter Budget to Actuals and FY 2021-22 First Quarter Budget to Actuals for Revenues and Expenditures (R&E) And Year-End Summaries For The General Purpose Fund (GPF, 1010) and Select Funds.**

## **EXECUTIVE SUMMARY**

The Finance Department, Budget and Revenue Bureaus, presents information and analysis regarding the unaudited Budget to Actual Revenues and Expenditures. The first analysis is for the 4th Quarter (Q4) of FY 2020-21 in the General Purpose Fund (GPF) and select other funds. The purpose of this report is to provide a final budgetary detailing the City's revenues and expenditures to inform and guide the City in managing its budget. The second analysis is the unaudited Budget to Actual Revenues for FY2021-22 and provides preliminary projected revenues in GPF based on First Quarter (Q1) trends. First Quarter (Q1) expenditures are assumed to be at budget.

### **FY 2020-21 Fourth Quarter R&E Summary**

#### General Purpose Fund Summary

The City of Oakland faced tremendous economic and financial challenges during Fiscal Year (FY) 2020-21 but finished the year in a much improved position than previous quarterly reports had projected. In December 2020, the City projected a \$62 million deficit, inciting \$29 million in immediate expenditure reductions to address the projected deficit. The City had already committed the complete use of its Vital Services Stabilization (Rainy Day) Fund during the initial balancing of the Midcycle Budget. The City Council had also fully used the City's allocation of the Coronavirus Aid, Relief, and Economic Security (CARES) Act funds in FY 2020-21 Adopted

Midcycle budget. These \$37 million in federal funds made available to the State through the CARES Act was used in part, to resolve its operating shortfall. The City committed approximately \$10 million of CARES funding to eligible General Fund costs, providing a direct subsidy to essential governmental services. These funds supported a broad range of community organizations and pandemic relief initiatives delivered rapidly over a six-month window for expenditures. Direct CARES Act aid to the City supplemented enhanced grant funding for housing support, rental assistance, and other community services.

The American Rescue Plan Act (ARPA), was signed into law on March 11, 2021 by President Joseph R. Biden. Under regulations administered through the United States Treasury Department, ARPA provided the City with an allocation of \$188 million. In April 2021 the City Council directed these funds to replace revenue losses experienced during the pandemic and address budget imbalances in FY 2020-21. The balance of funds were preserved for FY 2021-22, and FY 2022-23 to be included in the Budget process. In May 2021, the City then received its first allocation of \$94 million in additional federal subsidies under ARPA. The City received a total of \$131 million in aid between the two programs to offset revenues lost and to provide for essential services during the Fiscal Year.

Through this aid, the City was able to maintain most of its services intact while also preserving its 7.5% GPF Emergency Reserve.

**Table 1A: FY 2020-21 Year-End Q4 GPF Revenue & Expenditures Budget to Actuals (\$ in millions)**

Description	FY21 Q4 Amended Budget	FY21 Q4 Amended Budget Less Carryforward	FY21 Q4 Year-End Actuals	CARES Act & ARPA Adjust.	FY21 Q4 Adjusted Year-End Actuals	Year-End Over / Under Budget	Percentage Over / Under Budget	Over/Under
Revenue	710.92	N/A	687.27	N/A	687.27	(23.65)	(3.3) %	UNDER
Expenditures	710.81	686.10	648.73	49.09	697.82	11.72	1.8 %	OVER

*Table - summarizes GPF's FY 2020-21 expenditures budget to actuals at year end, adjusted to reflect the impact of the expenditures transferred out to CARES and ARPA Funds*

The City's GPF year-end revenue actuals were \$687.27 million, which was \$23.65 million under the \$710.92 million amended revenue budget, inclusive of transfers from fund balance. The City's GPF year-end expenditure actuals were \$648.73 million, which was \$37.37 million under the \$686.10 million amended expenditure budget. However, the expenditures must be adjusted to reflect those items that were moved to the CARES and ARPA funds in order to secure reimbursement in accordance with proper accounting principles. These adjustments total \$49.09 million. The GPF exceeded its expenditure budget by \$11.72 Million or 1.8% inclusive of these adjustments. Of the \$49.09 million CARES Act and ARPA Funds, \$38.06 of the transfer were of Oakland Police Department (OPD) expenses and \$11.03 million were of Oakland Fire Department (OFD) expenditures.

## Other Funds Summary

The COVID-19 pandemic caused other City funds beside the GPF to suffer revenue losses and significant retraction in expenditures. This report highlights ten funds that are of particular interest to the City due to their special revenue source.

Of special note: the Measure HH – Sugar Sweetened Beverage Distribution Tax Fund Revenues were 64.7% under budget and expenditures were 57.2% under budget. There was an imbalance of revenues to expenditures causing a use of fund balance \$1.75M to support services. The Measure Z -Violence Prevention and Public Safety Act of 2014 Fund Revenues were 22.4% under budget and expenditures were 9.9% under budget. There was an imbalance of revenues to expenditures causing a use of fund balance \$3.76M to support services. The Development Service Fund Revenues were 54.9% under budget and expenditures were 51.3% under budget. There was an imbalance of revenues to expenditures causing a use of fund balance \$3.96M to support services.

A summary of these funds is found in **Table 30**. In addition, this report contains a high-level summary of all other non-GPF funds in **Tables 29-35** and focuses on key funds with negative fund balances on **Table 42**.

## First Quarter FY 2021-22

The City Adopted a biennial Budget in June 2021 amid optimistic news regarding the pandemic and economic recovery. This first quarter revenue and expenditure analysis compares the adopted budget to Q1 actuals and to very preliminary year-end projections. Expenditures are projected at budget as there is insufficient trend data to suggest a different outcome. Revenues are forecast based on preliminary information.

**Table 1B: Budget to Actual and Projected Results (\$ in millions)**

Description	FY 2021-22 Adopted Budget	FY 2021-22 Q1 Actuals	FY 2021-22 Q1 Forecast	Forecast Over/ (Under)	% Variance
Revenue	784.39	72.99	791.90	7.51	0.96%
Expenditure	784.39	108.66	784.39	0.00	0.00%

Economic uncertainty from COVID-19 continues as the City begins its new fiscal year. The recovery of the City's economic base has been buffeted by numerous rapidly develop pandemic concerns. Initially the prevalence of vaccines and gradual reopening buoyed economic forecasts, which were later tempered by the emergence of the Delta variant. This in-turn was mitigated by the availability of booster shots and the expansion of vaccination to younger populations, but now is under threat again due to the Omicron variant. Thus, recovery of local revenues remains unclear. Some revenue streams are showing promising signs, such as the strong growth in property related revenues and the Business License Tax recovering. However, others, such as Transient Occupancy Tax and Parking Tax, are still lagging. There remains much uncertainty is about the pandemic's ongoing economic impacts.

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**Table 1B** above shows revenue and expenditure projections for FY 2021-22; however, as explained in section "Analysis and Policy Alternatives," **this projection for the GPF revenue is too premature to use in making prudent financial decisions or adjustments** (see further analysis in **Attachment B: FY 2021-22 Q1 Forecast**).

### **BACKGROUND / LEGISLATIVE HISTORY**

Below is a summary of Council's actions that occurred throughout the fiscal year that modified the budget.

The Administration has produced the following reports related to the FY 2020-21 fiscal crisis:

- 1) OPD Overtime Report: 2nd Quarter FY 2019-20 on February 6, 2020
- 2) FY 2019-20 Third Quarter Revenue & Expenditure Report on April 21, 2020
- 3) Resolution 88108 C.M.S. on Suspend Requirements and Use of Reserve Funds in the Consolidated Fiscal Policy on April 21, 2020
- 4) FY 2020-21 Budget Options on May 19, 2020
- 5) FY 2020-21 Midcycle Budget Amendments on May 22, 2020
- 6) FY 2020-21 Midcycle Budget Development Questions Responses #1 on May 29, 2020
- 7) Resolution 88137 C.M.S. on One-Time Revenues on June 2, 2020
- 8) FY 2020-21 Midcycle Budget Development Questions Responses #2 on June 2, 2020
- 9) Explanation of the Exhibits to the Resolution Amending the FY 2020-21 Midcycle Budget on July 2, 2020
- 10) OPD Budget & Operations on July 15, 2020
- 11) Quarterly Police Staffing Report on October 7, 2020
- 12) Status of Negative Funds Citywide Through June 30, 2020 on October 19, 2020
- 13) FY 2019-20 Q4 & FY 2020-21 Q1 R&E Report on October 30, 2020
- 14) Quarterly Police Staffing Report (3rd Quarter) on November 2, 2020
- 15) OPD Overtime Report: 4th Quarter FY 2019-20 and 1st Quarter FY 2020-21 on December 4, 2020
- 16) FY 2019-20 Q4 & FY 2020-21 Q1 R&E Report - Supplemental on December 11, 2020
- 17) Comprehensive Annual Financial Report on FY2019-2020 on December 16, 2020
- 18) Budget Shortfall Closure Actions and Update on Policy Directive Related to Police Department Overtime on December 20, 2020
- 19) Budget Deficit Closure Actions on January 19, 2021
- 20) FY 2020-21 Q2 R&E Report on February 23, 2021
- 21) FY 2020-21 Budget Actions on April 12, 2021, Resolution [88574 C.M.S](#)
- 22) FY 2020-21 Q3 R&E Report on May 17, 2021
- 23) Action to align ARPA usage with federal aid requirements Resolution [88721 C.M.S](#)

Copies of the above reports can be found on the City's FY 2021-23 budget [webpage](#).

**ANALYSIS AND POLICY ALTERNATIVES**

**General Purpose Fund (GPF)**

**Fourth Quarter FY 2020-21**

The Fourth Quarter report indicates at year-end for FY 2020-21, GPF revenues exceeded GPF expenditures by \$38.54 million. Due to the actions that City Council took to utilize ARPA and CARES Act federal funding to address the City's FY 2020-21 GPF operating shortfall, the City's GPF Fund was kept healthy despite significant pressures. With these combined actions and strong Q4 revenue performance, particularly in Real Estate Transfer Tax, unaudited FY 2020-21 year-end revenues exceeded expenditures.

**Table 2A: FY 2020-21 Year-End Q4 GPF Revenue & Expenditures Budget to Actuals (\$ in millions)**

Description	FY21 Q4 Amended Budget	FY21 Q4 Amended Budget Less Carryforward	FY21 Q4 Year-End Actuals	CARES Act & ARPA Adjust.	FY21 Q4 Adjusted Year-End Actuals	Year-End Over / Under Budget	Percentage Over / Under Budget	Over/Under
Revenue	710.92	N/A	687.27	N/A	687.27	(23.65)	(3.3) %	UNDER
Expenditures	710.81	686.10	648.73	49.09	697.82	11.72	1.8 %	OVER

**Fund Balance Analysis**

For FY20-21, the GPF on a budgetary basis ended with a surplus from the net of revenues and expenditures. This surplus of \$38.54 million raised the estimated budgetary year-end fund balance to a total of \$21.69 million. In accordance with the Consolidated Fiscal Policies, adjustments are made to the year-end Budgetary Fund Balance to make reservations for the following obligations: contractual commitments (encumbrances), ongoing special projects, capital projects, and grants (project carryforwards), and reserves required by City Ordinances and the City Charter (mandated emergency & OMERS reserves).

The carryforward amounts are estimates and may be modified pending final determinations.

**Table 2** below details these anticipated obligations against the GPF Budgetary Fund Balance and how they lower the preliminary estimated FY 2021-22 Budgetary Fund Balance from \$21.69 million to an estimated negative **\$3.02 million**, which represents 0.42% of the City's GPF budget.

**Table 2B: Summary of FY 2020-21 GPF Budgetary Fund Balance Analysis (\$ in millions)**

GENERAL PURPOSE FUND (1010)	FY 2020-21 Q4 Unaudited FYE
<b>FY2019-20 Year-End Budgetary Fund Balance</b>	<b>40.12</b>
Mandated Emergency Reserves FY 2020-21	(48.31)
Mandated Emergency Reserves to FY 2021-22	(6.30)
OMERS Reserves (Reso. No. 85098 C.M.S)	(2.36)
<b>FY20-21 Beginning Budgetary Fund Balance</b>	<b>(16.85)</b>
<b>FY 2020-21 Performance</b>	
Revenue	687.27
Expenditures	648.73
<b>FY 2020-21 Operating Surplus / Deficit</b>	<b>38.54</b>
<b>FY 2020-21 Ending Budgetary Fund Balance Plus Operating Surplus</b>	<b>21.69</b>
<b>Future Obligations Against Ending Fund Balance</b>	
Project Carryforwards to FY 2021-22	(16.18)
Encumbrance Carryforwards to FY2021-22	(8.53)
<b>Estimated FY 2021-22 Beginning Budgetary Fund Balance</b>	<b>(3.02)</b>

The estimated FY 2021-22 budgetary Fund Balance is the amount of unobligated funding available to the City in the GPF for potential use. **Table 2B** indicates that estimated budgetary beginning Fund Balance for FY 2021-22 will be negative **\$3.02 million**. The negative value of this balance reflects that the commitment of the City's obligations is greater than the funds that are expected to be available once year-end accounting closes. It is a small fund balance deficit but could improve or worsen depending on the economy and fiscal management in the current fiscal year.

As a note, part of implementing the FY 2021-23 Adopted Biennial Budget, \$56.97 million will be transferred in FY 2021-22 to the new designated reserve GPF Emergency Reserve Fund (Fund 1011). As such, this is the *final* Quarterly Revenue & Expenditure report where this amount will be shown as a General Purpose Fund obligation against Fund Balance. After this report, the City's emergency reserve will be reported in Fund 1011.

**First Quarter FY 2021-22**

The preliminary FY 2021-22 Q1 revenue analysis is based on the first three months of revenue collection. At a fourth of the way through the fiscal year, only 9% of revenues have been received due to the seasonal or cyclical nature of the various types of revenues and taxes. Our early projections based on the burgeoning trends would suggest that GPF revenues may exceed budget by approximately \$7.50 million, driven primarily by higher-than-projected Property and Business License taxes. Caution is warranted for two reasons: 1) less revenue data is collected in the first 3 months of the fiscal year, and 2) the economy remains volatile and unpredictable due to the ongoing COVID-19 pandemic. The actual expenditures for FY21-22 Q1, at a fourth of the way through the fiscal year are 13.7% of the Adopted Budget. The expenditures are projected to meet the Adopted Budget.

**Table 2C: Budget to Actual and Projected Results (\$ in millions)**

Description	FY 2021-22 Adopted Budget	FY 2021-22 Q1 Actuals	FY 2021-22 Q1 Forecast	Forecast Over/ (Under)	% Variance
Revenue	784.39	72.99	791.90	7.51	0.96%
Expenditure	784.39	108.66	784.39	0.00	0.00%

During the Midcycle budget process staff will be able to provide more firm assessments of available resources and context of the City’s near-term financial outlook.

Non-GPF Budgetary Fund Balance Analysis

Of the ten highlighted non-GPF funds of interest to the City, two funds began FY 2020-21 with a negative audited fund balance. The Self Insurance Liability Fund (Fund 1100) started the year at negative \$14.16 million, yet still negative, budgetary fund balance of negative \$6.12 million due primarily to \$6.41 million in underspending. The Measure C – Transient Occupancy Tax (TOT) Fund (Fund 2419) started the year at negative \$0.16 million and is projected to end with a positive budgetary fund balance of \$0.15 million. This change is due in part to the use of ARPA aid in the amount of \$0.49 million.

Two additional funds received aid from ARPA. One is Measure Z - The Public Safety and Services Violence Prevention Act of 2014 Fund (Fund 2252), which received \$0.83 million in ARPA aid and ended the fiscal year with \$6.86 million less revenues than budgeted. As a result of the revenue shortage, the fund balance was reduced from \$5.28 million at the end of FY19-20 to negative \$0.68 million at the end of FY 20-21. The other fund is the OPRCA Self Sustaining Revolving Fund (OPRCA) (Fund 1820) which received \$1.11 million in ARPA aid after its fee-based revenues finished the fiscal year \$4.30 million less than budgeted.

Other non-GPF Funds that are analyzed on this report reflect a reduction in budgetary fund balance from the effects of the pandemic and appropriations in the FY 2021-23 Biennial Budget. **Table 3** below reflects key funds with significant fund balance reductions.

**Table 3: Key Funds with Significant Fund Balance Reduction**

FUND	FY 2019-20 Audited Ending Balance	FY 2020-21 Projected Ending Balance	FY2021-22 Budgeted (Use Of)/ Contribution to Fund Balance	FY 2020-21 to FY 2021-22 Projected Carryforwards	Budgetary Fund Balance
Measure HH - Sugar Sweetened Beverage Distribution Tax (SSBT) - Fund 1030	9.92	8.16		7.02	1.14
Measure Z -Violence Prevention and Public Safety Act of 2014 - Fund 2252	5.28	1.78		2.47	(0.69)
Development Service Fund - Fund 2415	149.42	145.45	(27.15)	53.62	64.68
Comprehensive Clean-Up - Fund 1720	3.82	4.43	(1.29)	1.46	1.68
Multipurpose Reserve - Fund 1750	4.46	(0.33)	0.73	1.30	(0.90)
Gas Tax Funds (2230,2232)	5.73	4.67	(0.85)	1.97	1.85
Measure B/BB/F	16.48	28.19	(6.34)	14.59	7.26

A more detailed explanation of what caused these changes in fund balance can be found in **Attachment A: FY 2021-22 Q4 Detailed Report.**



## **Conclusion**

The City's fiscal health is in a much better place than it was several months ago. However, despite the fortune of receiving these one-time funds, the City still faces a structural imbalance in the GPF and other funds, including funds reliant upon hotel taxes and parking revenues.

The preliminary FY 2021-22 Q1 forecast indicates the economy is slowly recovering, however, the full impact of the COVID-19 pandemic on the City, its businesses, and its residents is still unfolding. The City's short-term recovery and long-term fiscal outlook will depend on how City Council continues to manage the City's fiscal health over the coming year.

**Staff recommends City Council receive this report but take no action based upon unaudited figures from the Fourth Quarter or preliminary estimated revenues from the First Quarter. Staff strongly recommends that City Council delay consideration of any action until the FY 2021-22 Second Quarter report to ascertain whether any action is necessary and recommends City Council then take any such actions as a part of the FY 2022-23 Midcycle Budget process.**

## **PUBLIC OUTREACH / INTEREST**

No outreach was deemed necessary for this informational report beyond the standard City Council agenda noticing procedures.

## **COORDINATION**

This report was prepared in coordination between the Finance Department, the City Administrator's Office, and various departments.

## **SUSTAINABLE OPPORTUNITIES**

***Economic:*** No direct economic opportunities have been identified.

***Environmental:*** No direct environmental impacts have been identified.

***Race & Equity:*** No direct race or equity opportunities have been identified.

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**ACTION REQUESTED OF THE CITY COUNCIL**

Staff recommends that City Council receive an informational report on the unaudited Fiscal Year 2020-21 Fourth Quarter and FY 2021-22 First Quarter Revenue and Expenditure results and year-end summaries for the General Purpose Fund (GPF, 1010) and other funds.

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

Respectfully submitted,



[Erin Roseman \(Dec 9, 2021 15:42 PST\)](#)

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Erin Roseman  
Director of Finance  
Finance Department

Reviewed by:  
Bradley Johnson  
Budget Administrator

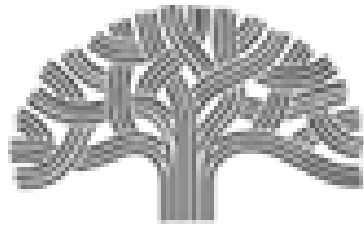
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Attachments:

- A: *FY 2020-21 Q4 Detailed Report*
- B: *FY 2021-22 Q1 Forecast*
- C: *Appendix Tables C1-11 - Detailed Revenue and Expenditure Q4 Analysis Tables*



**CITY OF  
OAKLAND**

**FY20-21 Fourth Quarter  
Budget to Actual  
Revenue and Expenditure  
(R&E) Report**

**Attachment A**

## **TABLE OF CONTENTS**

The report has the following major sections:

1. Introduction
2. General Purpose Fund FY20-21 Q4 Revenues Analysis
3. General Purpose Fund FY20-21 Q4 Expenditures Analysis
4. All Funds FY20-21 Q4 Analysis

### **I. FY 2020-21 FOURTH QUARTER R&E INTRODUCTION**

The City of Oakland faced substantial economic and fiscal challenges during Fiscal Year (FY) 2020-21 yet finished the year in a much-improved position compared to what previous quarterly reports had projected. In December 2020, the City projected a \$62 million deficit. This projection initiated \$29 million in immediate expenditure reductions to address the projected deficit.

The City had already committed the total use of its Vital Services Stabilization (Rainy Day) Fund during the initial balancing of the Midcycle Budget. The City Council had also fully used the City's allocation of the Coronavirus Aid, Relief, and Economic Security (CARES) Act funds in the FY 2020-21 Adopted Midcycle budget.

The American Rescue Plan Act (ARPA), was signed into law on March 11, 2021 by President Joseph R. Biden. Under regulations administered through the United States Treasury Department, ARPA provided the City with an allocation of \$188 million. In April 2021 the City Council directed these funds to replace revenue losses experienced during the pandemic and address budget imbalances in FY 2020-21. The balance of funds were preserved for FY 2021-22, and FY 2022-23 (to be included in the Budget process). In May 2021, the City then received its first allocation of \$94 million in additional federal subsidies under ARPA. The City received a total of \$131 million in aid between the two programs to offset revenues lost and to provide for essential services during the Fiscal Year.

Through this aid, the City was able to maintain most of its services intact while also preserving its 7.5% GPF Emergency Reserve.

The City's GPF year-end revenue actuals were \$687.27 million, which was \$23.65 million under the \$710.92 million amended revenue budget, inclusive of transfers from fund balance. The City's GPF year-end expenditure actuals were \$648.73 million, which was \$37.37 million under the \$686.10 million amended expenditure budget. However, the expenditures must be adjusted to reflect those items that were moved to the CARES and ARPA funds in order to secure reimbursement in accordance with proper accounting principles. These adjustments total \$49.09 million. **The GPF exceeded its expenditure budget by \$11.72 Million or 1.8% inclusive of these adjustments.** Of the \$49.09 million CARES Act and ARPA Funds, \$38.06 of the transfer were of Oakland Police Department (OPD) expenses and \$11.03 million were of Oakland Fire Department (OFD) expenditures.

The COVID-19 pandemic caused other City funds beside the GPF to suffer revenue losses. This report highlights ten funds that are of particular interest to the City due to their special revenue source: be it a local measure, local tax, or alike. This also provides summary data on the estimated Fourth Quarter status of all the City's Budgeted Funds.

**II. GENERAL PURPOSE FUND FY20-21 Q4 REVENUES**

***How the COVID-19 Pandemic Impacted the City's GPF Revenues***

The exact economic impacts from the COVID-19 pandemic over the next few years remains unknown. The current impact of the pandemic on GPF revenues can be seen in the tables below that display the past five years of revenue growth.

**Table 4** provides a five-year comparison of GPF revenues. **Table 5** shows the increase/decrease of GPF revenues in percentage terms.

**Table 4: Historical Five Year GPF Actual Revenues (\$ in millions)**

Revenue Type	FY 2016-17 Actuals	FY 2017-18 Actuals	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Unaudited Actuals
Property Tax	171.48	187.17	199.96	218.66	238.93
Sales Tax	53.70	57.47	62.05	55.52	57.63
Vehicle License Fee	0.19	0.22	0.21	0.34	0.32
Business License Tax	75.84	86.11	99.73	98.04	104.11
Utility Consumption Tax	52.62	52.05	49.60	49.83	51.80
Real Estate Transfer Tax	79.07	77.66	104.90	91.53	113.36
Transient Occupancy Tax	22.37	23.58	25.92	19.58	10.61
Parking Tax	10.64	10.80	11.05	9.07	6.26
Licenses & Permits	1.80	2.38	1.78	1.61	1.24
Fines & Penalties	21.69	18.47	21.20	19.04	17.22
Interest Income	1.21	0.97	1.10	0.90	0.38
Service Charges	54.61	60.57	64.57	58.17	52.58
Grants & Subsidies	1.52	2.48	1.98	2.22	3.51
Miscellaneous Revenue	6.53	6.76	2.31	3.24	11.74
Interfund Transfers	2.27	3.96	3.58	4.01	17.55
Transfers from Fund Balance	0.00	0.00	0.00	0.00	0.00
<b>Total</b>	<b>555.53</b>	<b>590.68</b>	<b>649.94</b>	<b>631.76</b>	<b>687.27</b>

**Table 5: Historical Five Year GPF Actual Growth Rate (\$ in millions)**

Revenue Type	FY 2016-17 Growth Rate to Previous FY	FY 2017-18 Growth Rate to Previous FY	FY 2018-19 Growth Rate to Previous FY	FY 2019-20 Growth Rate to Previous FY	FY 2020-21 Growth Rate to Previous FY
Property Tax	(0.42)%	9.15 %	6.83 %	9.35 %	9.27 %
Sales Tax	6.58 %	7.01 %	7.99 %	(10.53)%	3.80 %
Vehicle License Fee	(6.13)%	18.39 %	(8.22)%	66.45 %	(7.16)%
Business License Tax	13.24 %	13.54 %	15.82 %	(1.70)%	6.19 %
Utility Consumption Tax	0.74 %	(1.09)%	(4.70)%	0.47 %	3.96 %
Real Estate Transfer Tax	42.97 %	(1.78)%	35.08 %	(12.75)%	23.84 %
Transient Occupancy Tax	18.03 %	5.43 %	9.92 %	(24.47)%	(45.81)%
Parking Tax	9.45 %	1.56 %	2.32 %	(17.97)%	(30.91)%
Licenses & Permits	1.23 %	32.29 %	(25.22)%	(9.90)%	(22.59)%
Fines & Penalties	(5.62)%	(14.82)%	14.75 %	(10.19)%	(9.55)%
Interest Income	— %	(19.29)%	13.11 %	(18.09)%	(58.35)%
Service Charges	6.33 %	10.91 %	6.60 %	(9.91)%	(9.61)%
Grants & Subsidies	(60.88)%	63.08 %	(20.03)%	11.83 %	58.20 %
Miscellaneous Revenue	135.55 %	3.65 %	(65.88)%	40.56 %	261.88 %
Interfund Transfers	4262.37 %	74.31 %	(9.72)%	11.95 %	338.13 %
Transfers from Fund Balance					
<b>Total</b>	<b>12.02 %</b>	<b>6.33 %</b>	<b>10.03 %</b>	<b>(2.80)%</b>	<b>8.79 %</b>

Revenues derived from real property in Oakland were insulated from the pandemic. Revenues from property tax, real estate transfer taxes, and business taxes from rental of real property continued strong year-over-year performance. This growth helped offset pandemic induced revenue losses from transient occupancy tax, sales tax, service charges, and parking related revenues. Comparison between property and non-property local tax actual revenues are detailed in **Table 6**.

**Table 6: Property vs. Non-Property Based Local Tax Revenues (\$ in millions)**

<b>Property Based Local Taxes (in millions)</b>	<b>FY 2019-20 Actuals</b>	<b>FY 2020-21 Unaudited Actuals</b>
Property Tax	218.66	238.93
Real Estate Transfer Tax	91.53	113.36
Landlord Business Taxes	38.10	43.55
<b>Total Property Based Local Taxes</b>	<b>348.29</b>	<b>395.84</b>
<b>YOY % Increase/(Decrease)</b>		<b>13.65 %</b>
<b>Non-Property Based Local Taxes (in millions)</b>	<b>FY 2019-20 Actuals</b>	<b>FY 2020-21 Unaudited Actuals</b>
Sales Tax	55.52	57.63
Business Taxes (Excl Landlords)	59.94	60.56
Utility Consumption Tax	49.83	51.80
Fines & Penalties	19.04	17.22
Transient Occupancy Tax	19.58	10.61
Parking Tax	9.07	6.26
<b>Total Non-Property Based Local Taxes</b>	<b>212.97</b>	<b>204.08</b>
<b>YOY % Increase/(Decrease)</b>		<b>(4.17)%</b>

**GENERAL PURPOSE FUND REVENUE HIGHLIGHTS FY 2020-21 Q4 YEAR-END GPF**

The City Council took swift action to adjust the FY 2020-21 budget to address ongoing concerns of the possible impact of Covid-19 to City finances. Downward revisions to the GPF forecast were made to taxes tied to travel related activities such as transient occupancy taxes, parking taxes, and revenue from parking citations.

**Table 7** compares unaudited actual GPF revenues to the amended FY 2020-21 budget. Overall, unaudited year-end revenues, net of transfers, were 7.94 percent<sup>1</sup> higher than the amended budget.

<sup>1</sup> Includes one-time revenues of \$10 million from the Oakland Alameda Coliseum Joint Powers Authority as a result of the resolution of the Warriors litigation and \$7.17 million from business taxes (see **Table 12**).



**Table 7: FY 2020-21 Unaudited Year-End Actuals to Amended Budget (\$ in millions)**

Revenue Category	FY 2020-21 Midcycle Adopted Budget	FY 2020-21 Amended Budget (Second Quarter Forecast)	FY 2020-21 Year-End Unaudited	FY 2020-21 Year-End % Over / (Under) to Amended Budget
Property Tax	233.15	233.15	238.93	2.48 %
Sales Tax	52.55	52.55	57.63	9.66 %
Vehicle License Fee	0.00	0.00	0.32	— %
Business License Tax	88.00	88.00	104.11	18.31 %
Utility Consumption Tax	52.00	52.00	51.80	(0.38)%
Real Estate Transfer Tax	89.06	93.33	113.36	21.46 %
Transient Occupancy Tax	15.91	8.25	10.61	28.63 %
Parking Tax	8.85	4.49	6.26	39.41 %
Licenses & Permits	1.68	1.68	1.24	(26.14)%
Fines & Penalties	18.34	14.04	17.22	22.68 %
Interest Income	0.48	0.48	0.38	(22.34)%
Service Charges	61.47	52.18	52.58	0.77 %
Internal Service Funds	0.00	0.00	0.03	— %
Grants & Subsidies	0.12	9.36	3.51	(62.51)%
Miscellaneous	4.39	10.92	11.74	7.46 %
<b>Subtotal</b>	<b>626.00</b>	<b>620.44</b>	<b>669.72</b>	<b>7.94 %</b>
Inter-Fund Transfers	17.55	73.68	17.55	(76.18)%
TRFS From Fund Balance (including Carry Forward)	0.54	16.80	0.00	— %
<b>Total Revenue</b>	<b>644.09</b>	<b>710.92</b>	<b>687.27</b>	<b>(3.33)%</b>

**Analysis of Unaudited Fiscal Year End Revenues Compared to the Third Quarter Forecast**

The FY 2020-21 unaudited year-end revenues are \$687.27 million. This represents an increase of \$9.82 million, or 1.45 percent, when compared to the FY 2020-21 Q3 forecast. **Table 8** provides details of the unaudited year-end revenues and a comparison to the FY 2020-21 Q3 forecast. Of the \$687.27 million, \$43.12 million are considered one-time revenues and \$644.15 million are considered on-going. No data on revenues and expenditures is final until the City has completed its annual audit and releases its Audited Financial Statements.

**Table 8: FY 2020-21 Q4 Unaudited Year-End Actuals to Q3 Forecast (\$ in millions)**

Revenue Category	FY 2020-21 Third Quarter Forecast	FY 2020-21 Year-End Unaudited	FY 2020-21 Year-End \$ Over / (Under) Third Quarter Forecast
Property Tax	233.15	238.93	5.78
Sales Tax	53.59	57.63	4.03
Vehicle License Fee	0.00	0.32	0.32
Business License Tax	96.71	104.11	7.40
Utility Consumption Tax	50.79	51.80	1.01
Real Estate Transfer Tax	112.00	113.36	1.36
Transient Occupancy Tax	9.42	10.61	1.19
Parking Tax	4.50	6.26	1.77
Licenses & Permits	0.85	1.24	0.39
Fines & Penalties	12.97	17.22	4.25
Interest Income	0.48	0.38	(0.11)
Service Charges	51.90	52.58	0.68
Internal Service Funds	0.00	0.03	0.03
Grants & Subsidies	3.71	3.51	(0.20)
Miscellaneous	10.80	11.74	0.94
Inter-Fund Transfers	17.55	17.55	0.00
Sub-Total Revenue	<b>658.43</b>	<b>687.27</b>	<b>28.85</b>
TRFS From Fund Balance (including Carry Forward)	19.03	0.00	(19.03)
<b>Total Revenue</b>	<b>677.46</b>	<b>687.27</b>	<b>9.82</b>

Property Tax: Unaudited revenues derived from property taxes are \$238.93 million which exceeded the Q3 forecast by \$5.78 million, or 2.48 percent, due to receipt of higher than expected residual property tax trust fund (RPTTF) revenues (**Table 9**). Property tax revenues increased 9.27 percent when compared to FY 2019-20.

**Table 9: Historical Property Tax Revenue: FY 2014-15 through FY 2020-21 (\$ in millions)**

Category	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21 Unaudited
Property Tax	141.03	150.93	160.98	172.46	183.44	195.69	208.90
Property Tax - RPTTF	18.33	7.77	10.50	14.71	16.53	22.97	30.03
<b>Total Property Tax</b>	<b>159.36</b>	<b>158.70</b>	<b>171.48</b>	<b>187.17</b>	<b>199.97</b>	<b>218.66</b>	<b>238.93</b>

**Sales Tax:** Unaudited revenues from sales tax are \$57.63 million, a 7.53 percent increase over the Q3 forecast of \$53.59 million.

This increase was driven by higher than expected new & used car sales, accelerated growth in online shopping, and a return to indoor dining in Q4 of FY2020-21. **Table 10** provides a year over year comparison of the major tax categories.

**Table 10: Sales Tax Comparison by Category FY2019-20 and FY 2020-21 (\$ in millions)**

Category	FY 2019-20	FY 2020-21	Inc/Dec
Autos & Transportation	7.41	8.36	12.81 %
Building & Construction	5.83	5.75	(1.33)%
Business & Industry	5.89	6.13	4.15 %
Food & Drugs	5.33	6.41	20.21 %
Fuel & Service Stations	5.39	4.75	(11.82)%
General Consumer Goods	5.25	5.81	10.72 %
Restaurants & Hotels	8.57	7.29	(14.92)%
County Pool (including internet sales)	10.87	12.25	12.69 %

**Real Estate Transfer Tax:** Unaudited real estate transfer tax (RETT) fiscal year-end revenues are \$113.36 million, which exceeded the Q3 forecast of \$112.00 million by \$1.36 million or 1.21 percent. Real estate activity remained strong through the end of FY 2020-21, driven by historically low interest rates and an increased supply of properties.

**Table 11** reflects changes in both total gross sales and transaction volume when comparing total property transfers that occurred between FY 2019-20 and FY 2020-21. After controlling for property sales over \$100 million, gross sales increased 28.41 percent, while sales volume increased 42.73 percent.

**Table 11: RETT Growth Rate (\$ in millions)**

Sale Price	FY 2019-20		FY 2020-21		Year-Over-Year Variance	
	Gross Sales	Volume	Gross Sales	Volume	Gross Sales	Volume
\$300,000 or below	53.93	346	71.48	448	32.54 %	29.48 %
\$300,001 to \$2 Million	3,094.54	3,663	4,719.02	5,236	52.49 %	42.94 %
\$2 million to \$5 Million	405.08	143	722.05	277	78.25 %	93.71 %
\$5 -10 Million	182.28	26	257.18	36	41.09 %	38.46 %
\$10 - 50 Million	736.68	32	367.81	18	(50.07)%	(43.75)%
\$50.01-100 Million	357.39	5	64.72	1	(81.89)%	(80.00)%
Over \$100 Million	175.00	1	868.77	2	396.44 %	100.00 %
<b>Total</b>	<b>5,004.92</b>	<b>4,216</b>	<b>7,071.02</b>	<b>6,018</b>	<b>41.28 %</b>	<b>42.74 %</b>

**Business License Tax:** Unaudited FY 2020-21 business tax revenues are \$104.11 million, a \$7.40 million or 7.65 percent increase from the Q3 forecast of \$96.71 million. The growth in business tax revenue is attributed to stronger than expected delinquent nonrecurring tax collections in FY 2020-21 as detailed in **Table 12**.

**Table 12: Business Tax Breakout Between Ongoing and One-Time Revenues (\$ in millions)**

Business Tax Revenues	Total
Ongoing Revenue	96.94
One Time Revenue from Delinquent Businesses	2.95
One Time Revenue from Real Property	4.22
<b>Total</b>	<b>104.11</b>

**Utility User Tax:** Unaudited revenues derived from utility user tax (UUT) are \$51.80 million for FY2020-21, an increase of \$1.01 million, or 1.99 percent from the Q3 forecast of \$50.79 million.

**Transient Occupancy Tax:** Unaudited FY 2020-21 year-end revenues derived from transient occupancy taxes (TOT) are \$10.61 million, which exceeded the Q3 forecast of \$9.42 million by \$1.19 million or 12.59 percent. However, FY 2020-21 TOT collections are significantly below the \$19.58 million collected in FY 2019-20 and the \$25.92 million in FY 2018-19. **Table 13** reflects the year-to-year percentage changes to the TOT growth.

**Table 13: Transient Occupancy Tax Growth Rate**

Category	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
TOT	17.24 %	18.03 %	12.89 %	5.43 %	9.92 %	(24.47) %	(52.91) %

**Parking Tax:** Unaudited FY 2020-21 fiscal-year end revenues derived from parking taxes are \$6.26 million, which exceeded the Q3 forecast of \$4.50 million by \$1.77 million or 39.30 percent. The increase came from higher than expected revenues from airport and downtown parking lots due to increased travel and employees returning to offices.

**Service Charges:** Unaudited FY 2020-21 year-end revenues derived from service charges are \$52.58 million, which exceeded the Q3 forecast of \$51.90 million by \$0.68 million or 1.31 percent.

**Fine & Penalties:** Unaudited FY 2020-21 year-end revenues derived from fines & penalties are \$17.22 million, which exceeded the Q3 forecast of \$12.97 million by \$4.25 million or 32.76 percent. Revenues from parking fines make up a significant portion of the fines and penalties category.

Historically, the City issues approximately 340,000 parking citations annually. At the start of the pandemic, and in response to the COVID-19 shelter-in-place orders from both the County and the State, the City "turned off" parking meters and seriously restricted the issuance of parking citations. The impact is reflected in FY 2019-20 Q4 and FY 2020-21 Q1 citation issuance that

reflects a marked decrease in quarterly revenues derived from parking citations. The City resumed parking enforcement of parking meter violations in July 2020, street sweeping parking violations in November 2020, and residential parking permit violations in February 2021, which resulted in an increase in parking citation issuance and revenue. This comparison is reflected in **Table 14.**

**Table 14: Volume of Parking Citations Issued**

Citations Issued by Quarter	FY 2019-20	FY 2020-21	Inc/(Dec)
Quarter 1	73,854	37,599	(49.09)%
Quarter 2	89,638	49,140	(45.18)%
Quarter 3	87,798	87,368	(0.49)%
Quarter 4	17,986	83,747	365.62 %
<b>Fiscal Year Total</b>	<b>269,276</b>	<b>257,854</b>	<b>(4.24)%</b>

## II. GENERAL PURPOSE FUND Q4 EXPENDITURES

### **GENERAL PURPOSE FUND EXPENDITURE HIGHLIGHTS**

The FY 2020-21 unaudited year-end expenditures are estimated at \$648.73 million. However, due to numerous midyear budgetary changes made during FY 2020-21, the GPF year-end expenditures should be adjusted to allow for comparisons between budget and actuals.

### **How the COVID-19 Pandemic Impacted the City's FY 2020-21 Year-End GPF Expenditures**

#### **ARPA & CARES Act Adjustments**

In order to access federal subsidies provided through both the CARES Act and ARPA, state and local governments must identify expenditures to be supported with this funding. Like other federal grants, CARES Act and ARPA expenditures must be reported in a fund that is separate from the General Fund. The City established the CARES Act Fund (Fund 2071) and the ARPA Fund (Fund 2072) for this purpose. Expenditures originally budgeted in GPF Fund 1010 were transferred to these two funds, relieving the GPF of these costs and providing a direct subsidy to the City's bottom line.

These transfers were completed to meet federal accounting requirements but also complicate the standard Q4 analysis of GPF expenditures, since a significant portion of budgeted expenditures are then recorded *outside* of GPF. To address this challenge, this report combines GPF expenditures with GPF expenditures transferred to federal funds to provide a more complete picture of actual spending. In this section's expenditures tables, the transfers the City had to do to comply with the federal spending requirements for CARES Act and ARPA are effectively reversed to provide a more accurate representation of departmental spending, and how it would have been recorded absent federal subsidies.

**Table 15** below shows how the GPF expenditure budget and actuals were adjusted accordingly and include both these transfers as well as Council budgetary amendments from Resolutions 88574 and 88721. The CARES Act/ARPA transfers took \$49.09 million out of GPF expenditure actuals and thus lowered the City's GPF year-end expenditure actuals from \$697.82 million to \$648.73 million. If these transfers had not occurred, the GPF's overall expenditure actuals would have been negative **\$11.72 million** over its year-end budget of \$686.10 million.

**Table 15: Summary of FY 2020-21 Year-End Q4 GPF Expenditures Budget to Actual Results (\$ in millions)**

Description	FY21 Q4 Amended Budget	FY21 Q4 Amended Budget Less Carryforward	FY21 Q4 Year-End Actuals	CARES Act & ARPA Adjust.	FY21 Q4 Adjusted Year-End Actuals	Year-End Over / (Under) Budget	Percentage Over / (Under) Budget	Over/Under
Expenditure	710.81	686.10	648.73	49.09	697.82	11.72	1.8 %	OVER

With Resolution 88574 C.M.S, the GPF Expenditure Budget was amended to \$710.81 million as shown in Column A. It is a standard part of year-end calculations for Q4 analysis to subtract out carryforwards from the year-end operating budget to show what the City's FY 2020-21 GPF

ending operating budget is without them. Once carryforwards are removed, the year-end operating budget is reduced from to \$710.81 million to \$686.10 million (Column C).<sup>2</sup> To understand the City's overall spending habits, the City's year-end actuals are then compared to this year-end operating budget of \$686.10 million to determine what was the GPF's overall expenditure spending trend.

**Table 16** also shows the \$49.09 million CARES Act/ARPA transfers (Column E) lowering the City's FY 2020-21 GPF year-end actuals from \$697.82 million (Column F) to \$648.73 million (Column D). Through maximizing eligible GPF expenditures for CARES Act and ARPA funding in FY 2020-21, the City reversed its operating deficit into an operating surplus. These transfers also stopped the City's expenditures from becoming \$11.72 million (Column G) over the year-end operating budget of \$686.10 million.

On the next page is an in-depth analysis of the City's expenditure spending at the department level. This analysis breaks down how and where overspending occurred within departments. It also shows where ARPA and CARES Act funding was applied as well as where carryforward adjustments have been made.

### Department Level Spending Trends

**Table 16** on the next page shows department level spending and also contains further details on all FY 2020-21 adjustments made, including budgetary changes authorized through City Council Resolutions 88574 and 88721 and the removal of carryforwards (CF) for FY 2021-22.

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<sup>2</sup> Carryforward is budgeted appropriation that is moved into the next fiscal year once the current fiscal year closes. Carryforward appropriations come in two types: encumbrance carryforwards and project carryforwards. Encumbrance carryforwards are budgeted obligations for goods and services the City has already committed to spend. Project carryforwards are budgeted allocations for planned projects and operations that have not fully completed. Key examples of project carryforwards include the construction of multiyear capital projects and operations of federal grants whose reporting years do not align with the City's fiscal year. When carryforward moves between fiscal years, this results in the increase of appropriation in the next fiscal year and also a simultaneous reduction of that same amount in the current fiscal year, in this case FY 2020-21. As such, the FY 2020-21 Year-End Amended Budget changes from Column A to Column B in **Table 16**.

**Table 16: Summary of FY 2020-21 GPF Projected Expenditure Variance (\$ in millions)**

Department	FY21 Q4 Amended Budget (Col. A)	CF for FY22 (Col. B)	FY21 Q4 Amended Budget Less Carryforward (Col. C)	FY21 Q4 Year-End Actuals (Col. D)	CARES Act & ARPA Adjust. (Col. E)	FY21 Q4 Adjusted Year-End Actuals (Col. F)	Year-End Over / Under Budget (Col. G)	Percentage Over / Under Budget
<b>FY 2020-21 Expenditures</b>	<b>710.81</b>	<b>(24.71)</b>	<b>686.10</b>	<b>648.73</b>	<b>49.09</b>	<b>697.82</b>	<b>(11.72)</b>	<b>(1.7) %</b>
MAYOR	3.88	(0.01)	3.87	3.19		3.19	0.67	17.4 %
CITY COUNCIL	6.47	(0.17)	6.30	6.21		6.21	0.09	1.4 %
CITY ADMINISTRATOR	12.79	(0.63)	12.16	12.37		12.37	(0.21)	(1.7) %
CITY ATTORNEY	13.00	(0.05)	12.94	12.83		12.83	0.11	0.8 %
CITY AUDITOR	2.48	(0.14)	2.34	2.29		2.29	0.05	2.2 %
CITY CLERK	4.50	(0.13)	4.38	4.60		4.60	(0.22)	(5.0) %
POLICE COMMISSION	4.62	(0.54)	4.07	3.05		3.05	1.02	25.0 %
PUBLIC ETHICS COMMISSION	1.37	(0.07)	1.30	1.39		1.39	(0.09)	(7.1) %
FINANCE	24.52	(0.19)	24.33	24.94		24.94	(0.61)	(2.5) %
INFORMATION TECHNOLOGY	13.00	(2.26)	10.74	14.10		14.10	(3.36)	(31.3) %
RACE & EQUITY	0.87	(0.07)	0.80	0.77		0.77	0.03	4.1 %
HUMAN RESOURCES	7.31	(0.14)	7.17	6.81		6.81	0.37	5.1 %
VIOLENCE PREVENTION	3.01	(1.56)	1.45	1.36		1.36	0.09	6.0 %
POLICE	306.53	(4.96)	301.56	277.80	38.06	315.86	(14.29)	(4.7) %
FIRE	172.56	(4.85)	167.70	158.59	11.03	169.62	(1.92)	(1.1) %
PUBLIC LIBRARY	13.12	(0.01)	13.11	12.61		12.61	0.50	3.8 %
PARKS, RECREATION & YOUTH DEVELOPMENT	16.88	(0.09)	16.79	15.05		15.05	1.74	10.4 %
HUMAN SERVICES	16.06	(2.15)	13.91	15.65		15.65	(1.74)	(12.5) %
ECONOMIC & WORKFORCE DEVELOPMENT	7.96	(2.58)	5.38	4.76		4.76	0.62	11.5 %
HOUSING & COMMUNITY DEVELOPMENT	0.09	0.00	0.09	0.09		0.09	0.00	— %
PLANNING & BUILDING	0.05	0.00	0.05	0.01		0.01	0.04	81.4 %
PUBLIC WORKS	2.48	(2.10)	0.38	0.21		0.21	0.17	44.3 %
TRANSPORTATION	13.20	(0.85)	12.35	10.95		10.95	1.40	11.3 %
WORKPLACE & EMPLOYMENT STANDARDS	3.73	0.00	3.73	3.47		3.47	0.27	7.1 %
NON-DEPARTMENTAL	58.09	(0.08)	58.01	54.45		54.45	3.55	6.1 %
CAPITAL IMPROVEMENT PROGRAM	2.25	(1.08)	1.18	1.18		1.18	0.00	— %



Below is an explanation of each department's savings or overspending in the GPF at year-end as compared to their year-end Amended Budget.

Mayor's Office

The Mayor's Office has savings of \$674,051 thousand which was 17% of their budget, due primarily to vacancies.

City Council

The City Council has savings of \$89,467 thousand, which was 1% of their budget, due primarily to vacancies.

City Administrator (CAO)

The City Administrator's Office has overspent by **\$206,283 thousand**, which was less than 2% of their budget, due primarily to personnel overspending.

City Attorney

The City Attorney has savings of \$109,219 thousand, which was 1% of their budget, due primarily to underspending in O&M. This is attributed to \$1.49 million in contract contingencies appropriated midyear from ARPA as the department was projected to overspend. Otherwise, the department would have overspent by \$1.38 million driven by \$1.54 million in Personnel overspending.

City Auditor

The City Auditor has a savings of \$52,639 thousand, which was 2% of their budget, due to underspending in O&M.

City Clerk

The Office of the City Clerk has overspent by **\$218,622 thousand** which was 5% of their budget. Election costs, which vary between electorate processes and include some costs which are out of the Clerk's Control, came in approximately \$470,000 over the City's budgeted amount.

Police Commission

The Police Commission has savings of \$1.02 million which, was 25% of their budget, due to vacancies and O&M underspending.

Public Ethics Commission (PEC)

The Public Ethics Commission overspent by **\$91,841 thousand**, which was 7% of their budget, due to personnel overspending.

Finance Department

The Finance Department overspent by **\$606,001 thousand**, which was 2% of their budget, due to overspending in both Personnel and O&M. This is mainly attributed to an adjustment made to include a pass-through special collection fee in the amount of \$1.44 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.

Information Technology (ITD)

The Information Technology Department overspent by **\$3.36 million** which was 31% of their budget due primarily to \$2.41 million of anticipated expenditures that were budgeted in the CARES Act Fund originally, but were then spent instead out of the GPF in Q4. To offset this change, eligible expenditures from other departments were spent out of the CARES Act Fund accordingly. Unexpected personnel costs were also incurred due to service emergency outages with the City's outdated information technology systems.

Race & Equity

The Department of Race & Equity has a savings of \$33,023 thousand, which was 4% of their budget, due to vacancies.

Human Resources Management (HRM)

Human Resources Management has savings of \$367,068 thousand, which was 5% of their budget, due to underspending in O&M. This is mainly attributed to \$570,000 thousand in contract contingencies that were appropriated from ARPA midyear as the department was projected to overspend. Otherwise, the department would have overspent by \$202,932 thousand due to \$416,000 in Personnel overspending.

Violence Prevention (DVP)

The Department of Violence Prevention has a savings of \$87,463 thousand, which was 6% of their budget, due to delays in hiring as this was the department's first year of operations and their implementation plan was in development.

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Oakland Police Department (OPD)

In the City's Q2 report, staff projected the expenditures for OPD to end the year at \$318.23 million. This projection was modified to exclude \$5 million in expenditures that had been shifted out of the General Purpose Fund (GPF) due to CARES Act funding. If this accounting for the CARES Act funding were removed, OPD's year-end projection would have been \$323.93 million in the GPF. The City's Q3 year-end projection was \$315.80 million, and Q4 report indicates expenditures ended the year at \$315.86 million.

Concurrent with the publication of the Q2 report, the Administration implemented cost-saving measures that included \$15 million in service reductions for OPD's ongoing operations, as [reported](#) to City Council. These administrative actions consequently reduced OPD's anticipated spending from a year-end projection of \$318.93 million to \$303.93 million and thus curtailed OPD's estimated over-expenditures from being \$22.44 million to being \$7.44 million over their \$296.49 million adopted operating budget. When the City received ARPA funding, Council voted to increase OPD's adopted operating budget by \$10.06 million to \$306.54 million. This midyear amended budget action was intended to cover the City's remaining \$7.44 million in estimated over-expenditures and also restore \$2.62 million of the \$15 million administrative reductions that had been implemented. Thus, the amended budget still assumed \$12.38 million in administrative savings would be achieved by year-end.

As a part of preparing the Q4 analysis, \$2.96 million in carryforwards were deducted from the FY 2020-21 year-end expenditures actuals to be transferred into FY 2021-22. The year-end estimated actuals were also adjusted to account for \$33.06 million in ARPA funding, in addition to the \$5.0 million in CARES Act funding. As a result of these adjustments, the year-end expenditure ended at \$315.86 which resulted in **\$14.29 million** in overspending from the year-end amended budget of \$303.56 million. This overspending equates to 5% of their budget. This primarily occurred due to overtime overspending, which is estimated to be **\$13.91 million**, for backfill, extension of shift, and unanticipated special enforcement. See **Table 17** in the section "Public Safety Costs & Analysis" on page 18 where more detailed analysis is provided on Oakland Police Department's expenditures.

Oakland Fire Department (OFD)

The Oakland Fire Department overspent by **\$1.92 million**, which was 1% of their budget after adjusting for \$11.03 million in expenditures covered by CARES Act funding. The overspending was primarily due to Sworn Overtime required to maintain the required minimum staffing from the City's Memorandum of Understanding (MOU) in the Operations Bureau and in the Aircraft Rescue Firefighting (ARFF) Services at the Oakland International Airport. Sworn vacancies, injuries, mandatory training, vacation, California Office of Emergency Services (CalOES) and FEMA Urban Search and Rescue (US&R) deployments, as well as other miscellaneous time off, further necessitated the utilization of overtime in order to ensure minimum staffing were

maintained. To address the under-staffing issue, the department is adding 7.0 FTE Fire Fighter Paramedics positions in order to open an additional Fire Fighter Paramedic Academy with 19.0 seats. **Table 17** in section "Public Safety Costs & Analysis" on page 18 provides additional information for personnel savings versus costs.

*Oakland Public Library (OPL)*

Oakland Public Library has a savings of \$504,262 thousand, which was 4% of their budget, due primarily to underspending in O&M. This is attributed to \$1.46 million in contract contingencies appropriated midyear from ARPA as the department was projected to overspend. Otherwise, the department would have overspent by \$955,738 thousand driven by \$1.03 million in Personnel overspending.

*Oakland Parks, Recreation and Youth Development (OPRYD)*

Oakland Parks, Recreation and Youth Development has a savings of \$1.74 million, which was 10% of their budget, due to a combination of savings in personnel and \$0.78 million in administrative reductions to O&M taken midyear mainly attributed to several programs not being in operation due to the pandemic.

*Human Services Department (HSD)*

Human Services Department overspent by **\$1.74 million**, which was 13% of their budget, due to COVID-19 shelter operations that are FEMA reimbursable. HSD opened up the Lodge Shelter in FY 2020-21 as a COVID-19 pandemic shelter and has since requested FEMA reimbursement. However, FEMA rules require cities to expend first to be eligible for reimbursement, so \$2.77 million in shelter costs were put in GPF. When this reimbursable amount is excluded, Human Services year-end actuals are \$12.65 million with a savings of \$0.97 million from O&M.

*Economic & Workforce Development (EWD)*

Economic & Workforce Development has a savings of \$616,996 thousand, which was 11% of their budget, due to a combination of personnel savings and \$0.36 million in administrative reductions to O&M taken midyear.

*Housing & Community Development (HCD)*

Housing & Community Development has ended the fiscal year at budget. Their budget in the GPF is a very negligible portion of their overall department budget across all funds Citywide.

*Planning & Building (PBD)*

The Planning & Building Department has slight savings of \$39,063 thousand which was 81% of their budget. Their budget in the GPF accounted for only one half of a percent of their overall department budget across all funds Citywide.

Oakland Public Works (OPW)

Oakland Public Works has savings of \$167,763 thousand, which was 44% of their budget, due to savings in O&M. Once carryforward is removed, their amended budget of \$378,331 thousand in the GPF represents less than 1% of their overall adopted budget across all funds Citywide.

Department of Transportation (DOT)

The Department of Transportation has savings of \$1.40 million, which was 11% of their budget, after accounting for a labor distribution adjustment in the amount of \$1.83 million related to Neighborhood Traffic Safety work that is eligible to be paid out of a different fund.

Department of Workplace & Employment Standards (DWES)

The Department of Workplace & Employment Standards has a savings of \$266,320, which was 7% of their budget, due to savings in O&M. This is attributed to \$340,000 thousand in contract contingencies appropriated midyear from ARPA as the Department was projected to overspend. Otherwise, the department would have overspent by \$73,680 thousand driven by overspending by \$96,104 thousand in Personnel.

Non-Departmental

Non-Departmental has a savings of \$3.55 million which was 6% of their budget. This is attributed to \$23.17 million appropriated midyear from ARPA, \$4.01 million intended to cover projected over-expenditures, and \$19.16 million intended to be transferred to the fund balance at year end. Otherwise, Non-Departmental would have overspent by \$19.62 million. A large portion of this overspending is due to \$7.25 million transferred out of the FEMA Fund (Fund 2063) midyear for costs incurred through emergency feeding programs that will be fully reimbursed by FEMA outside of this fiscal year. Other key over expenditures includes \$838,339 in insurance and liability claims, \$100,000 in Reimagining Public Safety costs, \$306,526 in Great Plates COVID-19 contract services, \$2.40 million in transfers to aid other City funds with negative fund balances affected negatively by the pandemic, and \$3.78 million in Central Service Overhead reimbursement under-recovering.

Capital Improvement Program (CIP)

The Capital Improvement Program ended the year at budget.

**Public Safety Costs & Analysis**

**Table 17** below shows the personnel expenditures, including overtime, for Public Safety in the GPF. Once all other personnel costs are accounted for, Oakland Police Department has overspent by **\$16.25 million**, and Oakland Fire Department has overspent by **\$2.26 million**. Details are provided on **Table 17 below**.

**Table 17: FY 2020-21 Public Safety GPF Personnel Expenditures (\$ in millions)**

Department	FY21 Q4 Amended Budget Less Carryforward	FY21 Q4 Adjusted Year-End Actuals	Year-End Over / Under Budget	Percentage Over / Under Budget
<b>Police Department**</b>				
Overtime (OT)*	15.27	29.18	(13.81)	(90.4) %
Reimbursable OT (Special Events, etc.)	0.00	(2.50)	2.50	N/A
All Other Personnel (non-OT)	239.29	244.23	(4.94)	(2.1) %
<b>OPD Total Personnel</b>	<b>256.56</b>	<b>270.91</b>	<b>(16.25)</b>	<b>(6.3) %</b>
<b>Fire Department</b>				
Overtime (OT)*	4.22	24.22	(20.00)	(473.9) %
All Other Personnel (non-OT)	144.73	126.99	17.74	12.3 %
<b>OFD Total Personnel</b>	<b>148.99</b>	<b>151.21</b>	<b>(2.26)</b>	<b>(1.5) %</b>

\*Details on the factors contributing to Police and Fire overtime projections are provided in a separate report presented to the Finance Committee.

\*\*The Police overtime budget continued to be underfunded in the FY 2020-21 budget. Per the 2019 City Auditor Report on Police Overtime, "the City still does not realistically budget for overtime. OPD has exceeded its overtime budget by an average of \$13.7 million over the last four fiscal years." The FY 2021-23 budget addressed this issue by endeavoring to right size OPD's overtime budget, as well as OFD's.

Oakland Police Department regularly provides City Council detailed analysis of its overtime spending and trends. For this fiscal year, the Oakland Police Department overtime overspending is mostly due to the significant increase in homicides and violent crime which required increased use of Area Crime Response overtime. Demonstrations prior to the elections also required Oakland Police Department staffing and contributed to decreased savings. Oakland Fire Department's overtime overspending is mainly attributed to sworn vacancies, injuries, mandatory training, vacation, CalOES and FEMA US&R deployments, as well as other miscellaneous time off, which required utilization of overtime in order to ensure minimum staffing is maintained. The All Other Personnel (non-OT) year-end totals include costs that were transferred out of the GPF and into the ARPA Fund 2072.

**Table 18: 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>
Adjusted Budget	14.05	16.56	15.39
Actuals	36.36	35.07	29.18
<b>(Over)/Under</b>	<b>(22.31)</b>	<b>(18.51)</b>	<b>(13.79)</b>
<b>All Other Personnel (non-OT)</b>	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>
Adjusted Budget	211.35	232.95	239.29
Actuals	212.68	242.01	244.23
<b>(Over)/Under</b>	<b>(1.33)</b>	<b>(9.06)</b>	<b>(4.94)</b>
<b>Police Department Total Personnel</b>	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>
Adjusted Budget	225.40	249.51	254.68
Actuals	249.04	277.08	273.41
<b>(Over)/Under</b>	<b>(23.64)</b>	<b>(27.57)</b>	<b>(18.73)</b>
<b>Fire Department</b>			
<b>Overtime (OT)</b>	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>
Adjusted Budget	3.34	2.37	4.22
Actuals	19.65	20.63	24.22
<b>(Over)/Under</b>	<b>(16.31)</b>	<b>(18.26)</b>	<b>(20.00)</b>
<b>All Other Personnel (non-OT)</b>	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>
Adjusted Budget	128.90	142.70	144.73
Actuals	117.84	123.59	126.99
<b>(Over)/Under</b>	<b>11.06</b>	<b>19.11</b>	<b>17.74</b>
<b>Fire Department Total Personnel</b>	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>
Adjusted Budget	132.24	145.07	148.95
Actuals	137.49	144.22	151.21
<b>(Over)/Under</b>	<b>(5.25)</b>	<b>0.85</b>	<b>(2.26)</b>

In addition, as **Table 18** shows, both Fire and Police overtime budgets continued to be mismatched for the level of services they are providing through FY 2020-21. Each department has provided an explanation for the causes of their OT use.

Fire

Overspending in overtime continues to be an issue for Fire. As **Table 18** 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. 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 deficit. Based on the past 3 years of data, Fire's OT use has resulted in its overspending equating to 4% of its FY 2018-19 total personnel budget and 2% in this current fiscal year personnel budget.

Fire's OT 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 OT 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 OT 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 OT Fire has had in recent years. What also contributed to Fire's higher use of OT is that a higher level of sworn staff are on paid 4850-related disability leave, which has forced the department to utilize OT to backfill for what would otherwise be 35 present Firefighters. In addition, due to the pandemic, Fire was unable to do its FY 2020-21 academy to recruit more staff, which has also led to a higher usage of OT 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

As **Table 18** shows, Police has overspent its personnel budget for the past 3 years. However, the Police's total personnel overspending was lower this fiscal year, interrupting what has been an upward 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), but in FY 2020-21 police personnel overspending is **\$18.85 million** over budget (7% of total budget) despite rising salary and benefit costs from the City's contract-mandated COLA increase to Sworn employees.

The City Auditor issued a report on Police Overtime in 2019 that assessed its overspending problem. Their report found that "the City still does not realistically budget for overtime. OPD has exceeded its overtime budget by an average of \$13.7 million over the last four fiscal years." The Police Department is pursuing with different ways to control personnel spending. Reductions in year over year use of overtime were present in several categories of overtime, especially Special Enforcement 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 OT 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 OT for "backfill" and "extension of shift" OT 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 OT 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 OT allocations and limited or eliminated several categories for FY 2021-22. For the upcoming year, the Police Department will be limiting 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.

### **III. NON-GPF FUNDS Q4 EXPENDITURES (Appendix Tables C2- C11)**

This Q4 report contains additional analysis on other non-GPF funds. The funds listed in **Table 30** on page 36 are non-GPF 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. The table compares the FY 2019-20 audited ending fund balance to the FY 2020-21 ending fund balance for these funds. Additional information on these funds is included in ***Appendix Tables C2-C11***.

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.

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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 sugar sweetened beverage products. The tax was imposed in 2017. While this revenue is not restricted by State statute, City Council has elected to restrict it by policy and separate it into its own fund.

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

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

Revenues continue to decline each year in this fund as people are buying fewer sugar sweetened beverages in Oakland. FY 2018-19 revenues decreased by 16.63%, FY 2019-20 revenues decreased by 3.93%, and for FY 2020-21 is down by -10.33%.

Unaudited FY 2020-21 revenue came in at \$7.94 million, which was **\$1.26 million** less than the Adopted Budget of \$9.20 million. The amended budget assumes fund balance to support carryforwards in the amount of \$13.29 million, bringing the amended budget to \$22.49 million. Projected expenditures are \$9.70 million, which is a savings of \$12.98 million when compared to the Amended Budget, of which \$ 7.02 million will be carried forward on to FY 2021-22. Additional details are provided in **Appendix Table C2**.

The fund balance in the Measure HH (SSBT) Fund (1030) decreased from \$9.92 million in FY 2019-20 to \$1.14 million in FY 2020-21. **Table 19** below shows the projected year-end balance for FY 2020-21.

**Table 19: FY 2020-21 Measure HH (SSBT) Fund Year-End Budgetary Fund Balance (\$ in millions)**

MEASURE HH SSBT (1030)	FY2020-21 Adopted Budget	FY 2020-21 Amended Budget	FY 2020-21 Q4 YTD Actuals	Year-End Over/(Under) Budget	Percentage Over/(Under) Budget
<b>Beginning Fund Balance - Audited</b>	<b>9.92</b>	<b>9.92</b>	<b>9.92</b>		
Revenue*	9.20	22.49	7.94	(14.55)	(64.7)%
Expenditures	22.68	22.68	9.70	(12.98)	(57.2)%
Estimated Current Year Surplus/(Shortfall)	(13.48)	(0.18)	(1.75)	(1.57)	
<b>Subtotal Fund Balance</b>	<b>(3.56)</b>	<b>9.73</b>	<b>8.16</b>		
<b>Use of Fund Balance in FY 2021-22</b>					
Budgeted Transfer from Fund Balance					
Budgeted Amounts Carried Forward (CF) to FY 2021-22			7.02		
<b>Estimated Ending Fund Balance</b>		<b>9.73</b>	<b>1.14</b>		

\*The amended budget assumes fund balance to support Carryforwards in the amount of \$13.29 million, bringing the amended budget to \$22.49 million

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 being sued sporadically and with 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.

Unaudited FY 2020-21 revenue came in at \$36.92 million, which was \$1.33 million more than the Adopted Budget of \$35.59 million. The amended budget assumes fund balance to support Carryforwards in the amount of \$0.49 million, bringing the amended budget to 36.08 million. Projected expenditures are \$29.67, which is a savings of \$6.41 million when compared to the Amended Budget, of which \$ 1.01 million will be carried forward on to FY 2021-22. Additional details are provided in **Appendix Table C3**.

**Table 20: FY 2020-21 Self-Insurance Liability Fund Year-End Budgetary Fund Balance (\$ in millions)**

SELF-INSURANCE LIABILITY FUND (1100)	FY2020-21 Adopted Budget	FY 2020-21 Amended Budget	FY 2020-21 Q4 YTD Actuals	Year-End Over/(Under) Budget	Percentage Over/(Under) Budget
<b>Beginning Fund Balance - Audited</b>	(14.16)	(14.16)	(14.16)		
Revenue	35.59	36.08	36.92	0.85	2.3 %
Expenditures	36.08	36.08	29.67	(6.41)	(17.8) %
Estimated Current Year Surplus/(Shortfall)	(0.49)	0.00	7.25	7.25	
<b>Subtotal Fund Balance</b>	(14.65)	(14.16)	(6.91)		
<b>FY2021-22 Budgeted Contribution to Fund Balance</b>					
FY 2020-21 to FY 2021-22 Projected Carryforwards			1.01		
FY2021-22 Budgeted Contribution to Fund Balance			1.80		
<b>Estimated Ending Fund Balance</b>	(14.65)	(14.16)	(6.12)		

\*The amended budget assumes fund balance to support Carryforwards in the amount of \$0.49 million, bringing the amended budget to 36.08 million

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.

Unaudited FY 2020-21 revenue came in at \$23.18 million, which was \$0.21 million more than the Adopted Budget of \$22.97 million. The amended budget assumes fund balance to support Carryforwards in the amount of \$1.21 million, bringing the amended budget to \$24.17 million. Projected expenditures are \$22.57, which is a savings of \$1.60 million when compared to the Amended Budget, of which \$ 1.46 million will be carried forward on to FY 2021-22. Additional details are provided in **Appendix Table C4**.

The fund balance in the Comprehensive Clean-Up Fund (1720) decreased from \$4.46 million to \$1.68 million in FY 2020-21. **Table 21** below shows the year-end balance for FY 2020-21.

**Table 21: FY 2020-21 Comprehensive Clean-Up Fund Year-End Fund Balance (\$ in millions)**

COMPREHENSIVE CLEAN-UP FUND (1720)	FY2020-21 Adopted Budget	FY 2020-21 Amended Budget	FY 2020-21 Q4 YTD Actuals	Year-End Over/(Under) Budget	Percentage Over/(Under) Budget
<b>Beginning Fund Balance - Audited</b>	3.82	3.82	3.82		
Revenue*	22.97	24.17	23.18	(0.99)	(4.1)%
Expenditures	24.17	24.17	22.57	(1.60)	(6.6)%
Estimated Current Year Surplus/(Shortfall)	(1.20)	0.00	0.61	(0.61)	
<b>Subtotal Fund Balance</b>	<b>2.62</b>	<b>3.82</b>	<b>4.43</b>		
<b>Use of Fund Balance in FY 2021-22</b>					
Budgeted Transfer from Fund Balance			1.29		
Budgeted Amounts Carried Forward (CF) to FY 2021-22			1.46		
<b>Estimated Ending Fund Balance</b>	<b>2.62</b>	<b>3.82</b>	<b>1.68</b>		

\*The amended budget assumes fund balance to support Carryforwards in the amount of 1.20 million, bringing the amended budget to \$24.17 million.

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.

Unaudited FY 2020-21 revenue came in at \$4.14 million, which was **\$6.08 million** less than the Adopted Budget of \$10.22 million. The amended budget assumes fund balance to support Carryforwards in the amount of \$1.12 million, bringing the amended budget to \$11.33 million. Projected expenditures are \$8.93, which is a savings of \$2.40 million when compared to the Amended Budget, of which \$1.30 million will be carried forward on to FY 2021-22. Additional details are provided in **Appendix Table C5**.

The fund balance in the Multipurpose Reserve Fund (1750) decreased from \$4.46 million in FY 2019-20 to negative **\$0.90 million** in FY 2020-21 See **Table 22** below.

**Table 22: FY 2020-21 Multipurpose Reserve Fund Year-End Budgetary Fund Balance (\$ in millions)**

MULTIPURPOSE RESERVE FUND (1750)	FY2020-21 Adopted Budget	FY 2020-21 Amended Budget	FY 2020-21 Q4 YTD Actuals	Year-End Over/(Under) Budget	Percentage Over/(Under) Budget
<b>Beginning Fund Balance - Audited</b>	<b>4.46</b>	<b>4.46</b>	<b>4.46</b>		
Revenue	10.22	11.33	4.14	(7.19)	(63.4)%
Expenditures	11.33	11.33	8.93	(2.40)	(21.2)%
Estimated Current Year Surplus/(Shortfall)	(1.12)	0.00	(4.78)	(4.78)	
<b>Subtotal Fund Balance</b>	<b>3.34</b>	<b>4.46</b>	<b>(0.33)</b>		
<b>Use of Fund Balance in FY 2021-22</b>					
Budgeted Amounts Carried Forward (CF) to FY 2021-22			1.30		
FY2021-22 Budgeted Contribution to Fund Balance			0.73		
<b>Estimated Ending Fund Balance</b>	<b>3.34</b>	<b>4.46</b>	<b>(0.90)</b>		

*\*The amended budget assumes fund balance to support Carryforwards in the amount of 1.12 million, bringing the amended budget to 11.33 million.*

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.

Unaudited FY 2020-21 revenue came in at \$4.18 million, which was \$4.23 million less than the Adopted Budget of \$8.41 million. The amended budget assumes fund balance to support Carryforwards in the amount of \$0.07 million, bringing the amended budget to \$8.47 million. Projected expenditures are \$3.74, which is a savings of \$4.74 million when compared to the Amended Budget, of which \$ 0.07 million will be carried forward on to FY 2021-22. Additional details are provided in **Appendix Table C6**.

The fund balance in the OPRCA Self Sustaining Revolving Fund (1820) increased from \$2.01 million in FY2019-20 to \$3.48 million in FY 2020-21. **Table 23** below shows the projected year-end balance for FY 2020-21.

**Table 23: FY 2020-21 OPRCA Self Sustaining Revolving Fund Year-End Budgetary Fund Balance (\$ in millions)**

OPRCA SELF SUSTAINING REVOLVING FUND (1820)	FY2020-21 Adopted Budget	FY 2020-21 Amended Budget	FY 2020-21 Q4 YTD Actuals	Year-End Over/(Under) Budget	Percentage Over/(Under) Budget
<b>Beginning Fund Balance - Audited</b>	<b>2.01</b>	<b>2.01</b>	<b>2.01</b>		
Revenue	8.41	8.47	4.18	(4.30)	(50.7 %)
Revenue from ARPA Funds		1.11	1.11	0.00	— %
Expenditures	8.47	8.47	3.74	(4.74)	(55.9 %)
Estimated Current Year Surplus/(Shortfall)	8.34	1.11	1.55	0.44	
<b>Subtotal Fund Balance</b>	<b>10.35</b>	<b>3.11</b>	<b>3.55</b>		
<b>Use of Fund Balance in FY 2021-22</b>					
Budgeted Amounts Carried Forward (CF) to FY 2021-22		0.00	0.07		
<b>Estimated Ending Fund Balance</b>		<b>3.11</b>	<b>3.48</b>		

\*The amended budget assumes fund balance to support Carryforwards in the amount of \$0.07 million, bringing the amended budget to \$8.47 million.

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Measure B/BB and Measure F Funds (2211, 2212, 2213, 2215, 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 will extend through March 31, 2022. Uses of funds support traffic and transportation projects, including street and signal construction, bicycle and pedestrian, paratransit, 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 will begin April 1, 2022 and will extend through March 31, 2045. Starting in July 2015, Alameda CTC began making monthly direct local distribution payments to local jurisdictions and transit agencies, per the 2014 Transportation Expenditure Plan, for the following programs: local streets and roads (including county bridges), bicycle and pedestrian, transit, and paratransit.
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.

Unaudited FY 2020-21 revenue came in at \$38.26 million, which was \$7.06 million more than the Adopted Budget of \$31.20 million. The amended budget assumes fund balance to balance and support Carryforwards in the amount of \$11.35 million, bringing the amended budget to \$42.55 million. Projected expenditures are \$26.55, which is a savings of \$18.38 million when compared to the Amended Budget, of which \$ 14.59 million will be carried forward on to FY 2021-22. Additional details are provided in **Appendix Table C7**.

The fund balance in the Measure B/BB and Measure F Funds (2211-2213, 2215, 2216-2220) decreased from \$16.48 million in FY 2019-20 to \$7.26 million in FY 2020-21. Additional details are provided in **Table 24** which shows the unaudited year-end balance for FY 2020-21.



**Table 24: FY 2020-21 Measure B/BB/F Funds Year-End Budgetary Fund Balance (\$ in millions)**

Measure B/BB/F Funds (2211, 2212, 2213, 2215, 2216, 2217, 2218, 2219, 2220)	FY2020-21 Adopted Budget	FY 2020-21 Amended Budget	FY 2020-21 Q4 YTD Actuals	Year-End Over/(Under) Budget	Percentage Over/(Under) Budget
<b>Beginning Fund Balance - Audited</b>	<b>16.48</b>	<b>16.48</b>	<b>16.48</b>		
Revenue	31.20	42.55	38.26	(4.29)	(10.1)%
Expenditures	44.92	44.92	26.55	(18.38)	(40.9)%
Estimated Current Year Surplus/(Shortfall)	(13.72)	(2.38)	11.71		
<b>Subtotal Fund Balance</b>	<b>2.76</b>	<b>14.11</b>	<b>28.19</b>		
<b>Use of Fund Balance in FY 2021-22</b>					
FY2021-22 Budgeted Transfer from Fund Balance		0.00	2.97		
July 26th Council Budget Amendments			3.37		
Budgeted Amounts Carried Forward (CF) to FY 2021-22			14.59		
<b>Estimated Ending Fund Balance</b>	<b>2.76</b>	<b>14.11</b>	<b>7.26</b>		

*\*The amended budget assumes fund balance to balance and support Carryforwards in the amount of \$11.35 million, bringing the amended budget to 42.55 million*

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.

Unaudited FY 2020-21 revenue came in at \$17.32 million, which was \$0.23 million less than the Adopted Budget of \$17.55 million. The amended budget assumes fund balance to balance expenditures and support Carryforwards in the amount of \$3.81 million, bringing the amended budget to \$21.36 million. Projected expenditures are \$18.38 million, which is a savings of \$3.05 million when compared to the Amended Budget, of which \$1.97 million will be carried forward on to FY 2021-22. Additional details are provided in **Appendix Table C8**.

The fund balance in the State Transportation Gas Tax Funds (2230, 2232) decreased from \$5.73 million in FY 2019-20 to \$1.86 million in FY 2020-21. **Table 25** below shows the projected year-end balance for FY 2020-21.

**Table 25: FY 2020-21 State Transportation Funds Year-End Budgetary Fund Balance (\$ in millions)**

State Transportation Funds - Gas Tax (2230, 2232)	FY2020-21 Adopted Budget	FY 2020-21 Amended Budget	FY 2020-21 Q4 YTD Actuals	Year-End Over/(Under) Budget	Percentage Over/(Under) Budget
<b>Beginning Fund Balance - Audited</b>	<b>5.73</b>	<b>5.73</b>	<b>5.73</b>		
Revenue	17.55	21.36	17.32	(4.04)	(18.9)%
Expenditures	21.43	21.43	18.38	(3.05)	(14.3)%
Council Restoration Amendments					
Estimated Current Year Surplus/(Shortfall)	(3.89)	(0.07)	(1.06)		
<b>Subtotal Fund Balance</b>	<b>1.84</b>	<b>5.66</b>	<b>4.67</b>		
<b>Use of Fund Balance in FY 2021-22</b>					
FY2021-22 Budgeted Transfer from Fund Balance		0.00	0.85		
Budgeted Amounts Carried Forward (CF) to FY 2021-22			1.97		
<b>Estimated Ending Fund Balance</b>	<b>1.84</b>	<b>5.66</b>	<b>1.86</b>		

*\*The amended budget assumes fund balance to balance expenditures and support Carryforwards in the amount of \$3.81 million, bringing the amended budget to \$21.36 million*

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 ten 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.

Unaudited FY 2020-21 revenue came in at \$23.76 million, which was \$2.63 million less than the Adopted Budget of \$26.39 million. The amended budget assumes fund balance to balance expenditures and support Carryforwards in the amount of \$4.23 million, bringing the amended budget to 30.62 million. Projected expenditures are \$28.08, which is a savings of \$3.10 million when compared to the Amended Budget, of which \$2.47 million will be carried forward on to FY 2021-22. Additional details are provided in **Appendix Table C9**.

The fund balance in the Measure Z Fund (2252) decreased from \$5.28 million in FY 2019-20 to \$-0.68 million in FY 2020-21. **Table 26** below shows the projected year-end balance for FY 2020-21. Please note that at year-end the budgetary balances for any Measure Z activity may vary greatly due to the strict allocation formula required by the Measure.

**Table 26: FY 2020-21 Measure Z Fund Year-End Budgetary Fund Balance (\$ in millions)**

MEASURE Z (2252)	FY2020-21 Adopted Budget	FY 2020-21 Amended Budget	FY 2020-21 Q4 YTD Actuals	Year-End Over/(Under) Budget	Percentage Over/(Under) Budget
<b>Beginning Fund Balance – Audited</b>	<b>5.28</b>	<b>5.28</b>	<b>5.28</b>		
Revenue	26.39	30.62	23.76	(6.86)	(22.4 %)
Revenue from ARPA Funds		0.83	0.83	0.00	— %
Expenditures	31.18	31.18	28.08	(3.10)	(9.9) %
Estimated Current Year Surplus/(Shortfall)	(4.79)	0.27	(3.49)	(3.76)	
<b>Subtotal Fund Balance</b>	<b>0.49</b>	<b>5.55</b>	<b>1.78</b>		
<b>Use of Fund Balance in FY 2021-22</b>					
Budgeted Amounts Carried Forward (CF) to FY 2021-22			2.47		
<b>Estimated Ending Fund Balance</b>	<b>0.49</b>	<b>5.55</b>	<b>(0.68)</b>		

\*The amended budget assumes fund balance to balance expenditures and support Carryforwards in the amount of \$4.23 million, bringing the amended budget to 30.62 million.

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. **Table 27** shows the fund's budget revenue compared to actual revenue over the past several fiscal years.

**Table 27: Historical Revenue for Fund 2415**

Fiscal Year	Budgeted Revenue	Actual Revenue
FY 2019-20	61.58	60.71
FY 2018-19	49.92	63.20
FY 2017-18	45.14	90.13
FY 2016-17	38.03	77.15

The large fund balance, \$149.42 million at the end of FY 2019-20, 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. Although the fund underspent by \$57.16 million, the revenues of \$50.25 million show that Fund 2415 has also been negatively impacted by the COVID-19 pandemic. This fund is required to keep a minimum 7.5% reserve of annual budgeted revenues for its balance, which would be \$8.10 million.

Unaudited FY 2020-21 revenue came in at \$50.25 million, which was \$2.92 million more than the Adopted Budget of \$47.33 million. The amended budget assumes fund balance to balance expenditures and support Carryforwards in the amount of \$64.05 million, bringing the amended budget to \$111.38 million. Projected expenditures are \$54.22, which is a savings of \$57.16 million when compared to the Amended Budget, of which \$ 53.62 million will be carried forward on to FY 2021-22. Additional details are provided in **Appendix Table C10**.

The fund balance in the Development Service Fund (2415) decreased from \$149.42 million in FY 2019-20 to \$64.69 million in FY 2020-21. **Table 28** below shows the unaudited year-end balance for FY 2020-21.

**Table 28: FY 2020-21 Development Service Fund Year-End Budgetary Fund Balance (\$ in millions)**

DEVELOPMENT SERVICE FUND (2415)	FY2020-21 Adopted Budget	FY 2020-21 Amended Budget	FY 2020-21 Q4 YTD Actuals	Year-End Over/(Under) Budget	Percentage Over/(Under) Budget
<b>Beginning Fund Balance – Audited</b>	<b>149.42</b>	<b>149.42</b>	<b>149.42</b>		
Revenue	47.33	111.38	50.25	(61.13)	(54.9)%
Expenditures	111.38	111.38	54.22	(57.16)	(51.3)%
Estimated Current Year Surplus/(Shortfall)	(64.05)	0.00	(3.96)	(3.96)	
<b>Subtotal Fund Balance</b>	<b>85.37</b>	<b>149.42</b>	<b>145.45</b>		
<b>Use of Fund Balance in FY 2021-22</b>					
FY2021-22 Budgeted Transfer from Fund Balance			27.15		
Carryforwards on to FY2021-22			53.62		
<b>Estimated Ending Fund Balance</b>	<b>85.37</b>	<b>149.42</b>	<b>64.69</b>		

*\*The amended budget assumes fund balance to balance expenditures and support Carryforwards in the amount of \$64.05 million, bringing the amended budget to \$111.38 million*

Measure C - Transient Occupancy Tax 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.

Unaudited FY 2020-21 revenue came in at \$2.89 million, which was \$1.94 million less than the Adopted Budget of \$4.83 million. The amended budget assumes fund balance to support Carryforwards in the amount of \$0.08 million, bringing the amended budget to \$4.91 million. Projected expenditures are \$3.00 million, which is a savings of \$1.91 million when compared to the Amended Budget, of which \$0.07 million will be carried forward on to FY 2021-22. Additional details are provided in **Appendix Table C11**.

The fund balance in the Measure C Fund (2419) increased from \$-0.16 million in FY 2019-20 to \$0.15 million in FY 2020-21. **Table 29** below shows the unaudited year-end balance for FY 2020-21.

**Table 29: FY 2020-21 Measure C Fund Year-End Budgetary Fund Balance (\$ in millions)**

MEASURE C - TRANSIENT OCCUPANCY TAX FUND (2419)	FY2020-21 Adopted Budget	FY 2020-21 Amended Budget	FY 2020-21 Q4 YTD Actuals	Year-End Over/(Under) Budget	Percentage Over/(Under) Budget
<b>Beginning Fund Balance – Audited</b>	(0.16)	(0.16)	(0.16)		
Revenue	4.83	4.91	2.89	(2.02)	(41.1)%
Revenue from ARPA Funds		0.49	0.49	0.00	— %
Expenditures	4.91	4.91	3.00	(1.91)	(38.9)%
Estimated Current Year Surplus/(Shortfall)	(0.08)	0.49	0.38	(0.11)	
<b>Subtotal Fund Balance</b>	<b>(0.24)</b>	<b>0.33</b>	<b>0.22</b>		
<b>Use of Fund Balance in FY 2021-22</b>					
Carryforwards on to FY2021-22			0.07		
<b>Estimated Ending Fund Balance</b>	<b>(0.24)</b>	<b>0.33</b>	<b>0.15</b>		

\*The amended budget assumes fund balance to support Carryforwards in the amount of \$0.08 million, bringing the amended budget to \$4.91 million

**Table 30** below, provides a summary of the fund balance for these ten funds, beginning with the FY 2019-20 Audited Ending Balance and ending with the Budgetary Fund Balance at the end of FY2020-21.

**Table 30: FY 2020-21 Ending Fund Balance for Ten Major Non-GPF Funds\* (\$ in millions)**

<b>FUND</b>	<b>FY 2019-20 Audited Ending Balance</b>	<b>FY 2020-21 Projected Ending Balance</b>	<b>FY2021-22 Budgeted (Use Of)/ Contributions to Fund Balance</b>	<b>FY 2020-21 to FY 2021-22 Projected Carryforward</b>	<b>Budgetary Fund Balance</b>
Measure HH - Sugar Sweetened Beverage Distribution Tax (SSBT) - Fund 1030	9.92	8.16		7.02	1.14
Self-Insurance Liability Fund - 1100	(14.16)	(6.91)	1.80	1.01	(6.12)
Measure Z -Violence Prevention and Public Safety Act of 2014 - Fund	5.28	1.78		2.47	(0.69)
Development Service Fund - Fund 2415	149.42	145.45	(27.15)	53.62	64.68
Measure C - Transient Occupancy Tax (TOT) Surcharge - Fund 2419	(0.16)	0.22		0.07	0.15
<b>Special Revenues</b>					
Comprehensive Clean-Up - Fund 1720	3.82	4.43	(1.29)	1.46	1.68
Multipurpose Reserve - Fund 1750	4.46	(0.33)	0.73	1.30	(0.90)
OPRCA Self Sustaining Revolving - Fund 1820	2.01	3.55		0.07	3.48
<b>Transportation Funds - State Level</b>					
Gas Tax Funds	5.73	4.67	(0.85)	1.97	1.85
<b>Transportation Funds - County Level</b>					
Measure B/BB/F	16.48	28.19	(6.34)	14.59	7.26

\*Funds reported on a modified full accrual basis to reflect current assets and liabilities.

**Table 31: All Other General Purpose Funds (\$ in millions)**

Fund Description	FY20-21 Beg Audited Fund Balance	FY20-21 Year End Rev Actuals	FY20-21 Year End Exp Actuals	FY21-22 Bud Contribution To/ (Use Of) Fund Balance	FY21-22 Preliminary Carryforwards	FY20-21 Year End Avail Fund Balance (Unaudited)
1020 - Vital Services Stabilization Fund	14.92	—	14.65	2.58		2.86
1150 - Worker's Compensation Insurance Claims	0.17	0.65	8.40	—	0.02	(7.60)
1200 - Pension Override Tax Revenue	196.15	128.79	107.24	9.30		226.99
1600 - Underground District Revolving Fund	(0.93)	—	—	0.19		(0.74)
1610 - Successor Redevelopment Agency Reimbursement Fund	(0.14)	3.17	3.17	—	0.03	(0.17)
1700 - Mandatory Refuse Program	0.28	4.65	2.36	(0.13)	0.03	2.41
1710 - Recycling Program	3.28	5.20	5.20	(0.12)	0.94	2.22
1720 - Comprehensive Clean-up	3.82	23.18	22.57	(1.29)	1.46	1.68
1760 - Telecom Reserve	(0.21)	1.42	1.69	—	0.01	(0.49)
1770 - Telecom Land Use	0.39	0.87	0.68	(0.02)	0.03	0.54
1780 - Kid's First Oakland Children's Fund	9.62	19.31	20.13	(0.04)	7.40	1.35
1885 - 2011A-T Subordinated Housing	40.93	11.00	13.81	(0.02)	8.40	29.70



**Table 32: All Other Special Revenue Funds (\$ in millions)**

Fund Description	FY20-21 Beg Audited Fund Balance	FY20-21 Year End Rev Actuals	FY20-21 Year End Exp Actuals	FY21-22 Bud Contribution To/ (Use Of) Fund Balance	FY21-22 Preliminary Carryforwards	FY20-21 Year End Avail Fund Balance (Unaudited)
2071 - CARES Act Relief Fund			60.03	—	31.35	(12.29)
2102 - Department of Agriculture	(0.37)	0.73	0.40	—	0.79	(0.83)
2103 - HUD-ESG/SHP/HOPWA	(5.66)	12.83	11.51	—	52.21	(56.55)
2108 - HUD-CDBG	(3.66)	10.07	12.96	—	8.40	(14.96)
2109 - HUD-Home	3.85	1.03	0.76	—	10.73	(6.61)
2113 - Department of Justice - COPS Hiring	(1.35)	0.04	0.21	0.27		(1.25)
2120 - Federal Action Agency	0.06	0.34	0.41	—	0.07	(0.07)
2123 - US Dept of Homeland Security	(0.06)	0.82	0.80	—	6.04	(6.08)
2124 - Federal Emergency Management Agency (FEMA)	(1.41)	6.81	6.82	0.28	6.15	(7.28)
2128 - Department of Health and Human Services	(0.30)	22.82	28.94	—	6.04	(12.45)
2138 - California Department of Education	0.63	2.13	1.66	—	0.88	0.22
2140 - California Department of Transportation	(0.35)	4.50	4.61	—	9.44	(9.90)
2148 - California Library Services	0.32	—	0.06	—	0.16	0.11
2152 - California Board of Corrections	(2.25)	2.54	3.94	0.45	0.06	(3.26)
2159 - State of California Other	26.89	17.70	18.10	—	33.46	(6.97)
2160 - County of Alameda: Grants	2.38	2.74	2.94	—	4.91	(2.74)
2166 - Bay Area Air Quality Management District	(0.94)	0.52	(0.01)	—	0.59	(1.00)
2172 - Alameda County: Vehicle Abatement Authority	0.37	0.47	0.77	—	0.01	0.06
2190 - Private Grants	0.97	0.12	1.08	—	0.49	(0.48)
2195 - Workforce Investment Act	1.16	3.23	3.36	—	3.23	(2.20)
2241 - Measure Q-Library Services Retention & Enhancement	3.72	17.84	14.34	(0.33)	0.19	6.70

Fund Description	FY20-21 Beg Audited Fund Balance	FY20-21 Year End Rev Actuals	FY20-21 Year End Exp Actuals	FY21-22 Bud Contribution To/ (Use Of) Fund Balance	FY21-22 Preliminary Carry-forwards	FY20-21 Year End Avail Fund Balance (Unaudited)
2243 - Measure D - Parcel Tax to Maintain, Protect & Improve Library Services	5.78	12.89	12.34	(0.35)	.11	5.87
2250 - Measure N: Fund	1.14	1.86	2.09	(0.27)	0.09	0.56
2330 - Werner Court Vegetation Mgmt District	0.05	—	—	(0.05)		—
2331 - Wood Street Community Facilities District	0.60	0.05	0.06	—	0.10	0.48
2332 - Gateway Industrial Park	1.03	0.15	0.46	—	2.11	(1.38)
2333 - Brooklyn Basin Public Services		—	—	—	0.03	(0.03)
2411 - False Alarm Reduction Program	(2.31)	1.16	1.39	0.46	0.73	(2.80)
2412 - Measure M - Alameda County: Emergency Dispatch Service Supplemental Assessment	0.70	2.34	2.14	(0.44)	0.03	0.44
2413 - Rent Adjustment Program Fund	3.02	10.96	9.20	(0.80)	2.02	1.95
2416 - Traffic Safety Fund	(0.20)	0.59	0.33	0.04	0.01	0.09
2417 - Excess Litter Fee Fund	1.72	0.41	0.51	(0.17)	0.58	0.87
2420 - Transportation Impact Fee	5.86	1.10	0.01	—	5.31	1.64
2421 - Capital Improvements Impact Fee Fund	3.44	0.98	0.51	(0.53)	3.55	(0.17)
2826 - Mortgage Revenue	0.97	1.23	0.08	—	0.12	2.00
2990 - Public Works Grants	(1.28)	0.01	0.08	0.26		(1.10)
2992 - Parks and Recreation Grants	(2.32)	0.29	—	0.46		(1.56)
2995 - Police Grants	0.25	0.06	0.02	—	0.05	0.25
2996 - Parks and Recreation Grants 2001	0.09	0.03	0.19	—	0.09	(0.15)
2999 - Miscellaneous Grants	9.12	5.07	1.81	(0.26)	10.72	1.41

**Table 33: All Other Enterprise Funds (\$ in millions)**

Fund Description	FY20-21 Beg Audited Fund Balance	FY20-21 Year End Rev Actuals	FY20-21 Year End Exp Actuals	FY21-22 Bud Contribution To/ (Use Of) Fund Balance	FY21-22 Preliminary Carryforwards	FY20-21 Year End Avail Fund Balance (Unaudited)
3100 - Sewer Service Fund*	72.75	69.09	55.22	(2.70)	67.40	16.51
3200 - Golf Course*	(0.53)	0.65	0.52	—	0.09	(0.49)

**Table 34: All Other Internal Service Funds (\$ in millions)**

Fund Description	FY20-21 Beg Audited Fund Balance	FY20-21 Year End Rev Actuals	FY20-21 Year End Exp Actuals	FY21-22 Bud Contribution To/ (Use Of) Fund Balance	FY21-22 Preliminary Carryforwards	FY20-21 Year End Avail Fund Balance (Unaudited)
4100 - Equipment*	25.80	40.97	38.76	(0.46)	11.90	15.64
4200 - Radio / Telecom*	7.02	6.12	6.44	(0.19)	1.50	5.01
4210 - Telephone Equipment and Software*	0.40	1.32	0.86	(0.01)	0.01	0.84
4450 - City Facilities Energy Conservation Projects*	0.78	—	0.23	(0.54)	0.62	(0.61)
4600 - Information Technology*	(2.49)	15.17	14.53	0.36	11.90	(13.39)

**Table 35: All Other Capital Project Funds (\$ in millions)**

Fund Description	FY20-21 Beg Audited Fund Balance	FY20-21 Year End Rev Actuals	FY20-21 Year End Exp Actuals	FY21-22 Bud Contribution To/ (Use Of) Fund Balance	FY21-22 Preliminary Carryforwards	FY20-21 Year End Avail Fund Balance (Unaudited)
5012 - JPFA Admin Building: Series 1996	(1.53)	0.18	—	0.31		(1.04)
5130 - Rockridge: Library Assessment District	1.00	0.13	—	—		1.13
5321 - Measure DD: 2009B Clean Water, Safe Parks & Open Space Trust Fund for Oakland	0.56	—	0.10	—	0.91	(0.45)
5322 - Measure DD: 2017C Clean Water, Safe Parks & Open Space Trust for Oakland	17.11	0.01	2.04	—	14.45	0.62
5505 - Municipal Capital Improvement: Public Arts	1.36	0.92	0.17	—	0.91	1.20
5610 - Central District Projects	28.35	0.21	3.72	(0.73)	11.48	12.64
5613 - Central District: TA Bonds Series 2009T	3.45	—	0.52	—	4.29	(1.36)
5614 - Central District: TA Bonds Series 2006T	5.39	4.41	2.23	—	8.05	(0.48)
5638 - BMSP: TA Bond Series 2006C-T	0.68	—	0.09	—	0.28	0.30
5643 - Central City East TA Bonds Series 2006A-T (Taxable)	20.38	0.01	0.55	(0.61)	6.40	12.82
5650 - Coliseum Projects	6.24	(0.07)	0.12	—	4.46	1.58
5656 - Coliseum: TA Bonds Series 2006B-T (Taxable)	48.92	—	0.96	(0.02)	8.75	39.18
5671 - OBRA: Leasing & Utility	51.19	2.07	0.96	(0.35)	3.08	48.86
5999 - Miscellaneous Capital Projects	(2.18)	13.84	13.14	0.44	1.20	(2.25)

**Table 36: All Other Debt Service Funds (\$ in millions)**

Fund Description	FY20-21 Beg Audited Fund Balance	FY20-21 Year End Rev Actuals	FY20-21 Year End Exp Actuals	FY21-22 Bud Contribution To/ (Use Of) Fund Balance	FY21-22 Preliminary Carryforwards	FY20-21 Year End Avail Fund Balance (Unaudited)
6013 - 2013 LED Streetlight Acquisition Lease Financing	0.40	1.56	1.57	—		0.39
6029 - Taxable Pension Obligation Bonds: 2012 Series-PFRS	0.41	18.06	18.24	—		0.23
6032 - Taxable Pension Obligation: Series 2001	0.31	50.14	50.14	—		0.31
6036 - JPFA Refunding Revenue Bonds: 2008 Series A-1 (Tax-Exempt Bonds)	6.97	0.51	0.51	(0.18)		6.78
6064 - GO Refunding Bonds, Series 2015A	4.07	14.48	13.67	—		4.88
6322 - Measure DD: 2017C Clean Water, Safe Parks & Open Space Trust for Oakland	0.69	1.57	1.45	—		0.81
6330 - Measure KK: 2017A-1 (TE) Infrastructure and Affordable Housing	1.43	2.46	2.24	—		1.65
6331 - Measure KK: 2017A-2 (Taxable) Infrastructure and Affordable Housing	1.29	4.46	4.14	—		1.61
6332 - Measure KK: 2020B-1 GOB	0.03	—	3.47	—		(3.44)
6333 - Measure KK: 2020B-2 GOB	0.20	6.92	5.63	—		1.48
6334 - 2020 GOB Refunding	0.97	5.70	5.81	—		0.85
6540 - Skyline Sewer District – Redemption	0.01	—	—	(0.02)		(0.01)
6557 - Piedmont Pines P1 2018 Reassessment Refunding Bond	0.61	0.10	0.10	—		0.61
6587 - 2012 Refunding Reassessment Bonds-Debt Service	0.05	0.43	0.39	—		0.10
6613 - JPFA Lease Revenue Refunding Bonds, Series 2018	0.05	8.31	8.33	—		0.04
6999 - Miscellaneous Debt Service	—	—	—	—		—

**Table 37: All Other Fiduciary Funds/Trust & Agency Funds (\$ in millions)**

Fund Description	FY20-21 Beg Audited Fund Balance	FY20-21 Year End Rev Actuals	FY20-21 Year End Exp Actuals	FY21-22 Bud Contribution To/ (Use Of) Fund Balance	FY21-22 Preliminary Carryforwards	FY20-21 Year End Avail Fund Balance (Unaudited)
7100 - Police and Fire Retirement System	378.97	135.20	2.94	(3.56)	—	507.67
7130 - Employee Deferred Compensation	(0.03)	—	(0.01)	0.19	—	0.17
7320 - Police and Fire Retirement System Refinancing Annuity Trust	58.97	(2.88)	5.12	—	—	50.97
7540 - Oakland Public Library Trust	0.98	0.17	0.15	—	0.60	0.40
7640 - Oakland Public Museum Trust	0.89	—	0.13	—	—	0.76
7760 - Grant Clearing	(0.64)	—	2.31	0.48	0.75	(3.21)
7999 - Miscellaneous Trusts	1.76	0.51	0.14	—	1.25	0.88



**FY21-22 First Quarter  
Budget to Actual  
Revenue and Expenditure  
(R&E) Report**

**Attachment B**

### **The City's FY 2021-22 Q1 Forecast Assumes a Slow & Steady Recovery Ahead**

This section of the report provides an assessment of the City's revenue condition through the first quarter of the current fiscal year as compared to the FY 2021-22 Adopted Budget. The Revenue Management Bureau regularly monitors and adjusts its revenue projections based on to-date revenue performance and other developments that may affect City revenues in order to form a more accurate picture of the City's financial position. These projections reflect historical patterns, seasonality, and other known factors that may affect certain revenue streams. These projections are used to develop the "Q1 FY 2021-22 Forecast" amounts shown in **Table 38**. As with any forecasts, there is a level of uncertainty regarding the revenue forecast contained in this document. The numbers contained in this report remain estimates pending adjustments that will be made as additional information and collections are received by the City. Note that no data on revenues is final until the City has completed its annual audit and releases its **FY 2021-22 Annual Audited Financials**.

Based on an analysis of FY 2021-22 Q1 receipts through the end of September and FY 2020-21 quarterly trends, the Q1 FY 2021-22 GPF revenue forecast projects an overall increase of \$7.50 million, increasing the total GPF revenue forecast from \$784.39 million to \$791.90 million.

Given the continued unpredictability of the COVID-19 pandemic, staff urges City leadership not to act on any budgetary changes until the FY 2022-23 Midcycle Budget process at which point staff will have firmer assessments of budgetary resources. **Table 38** below details these anticipated changes in FY2021-22 GPF projected revenues.



**Table 38: FY2021-22 GPF Projected Revenues (\$ in millions)**

<b>Revenue Category</b>	<b>FY 2021-22 Adopted Budget</b>	<b>Q1 FY 2021-22 Forecast</b>	<b>Q1 Forecast to Adopted Budget</b>
Property Tax	247.15	249.84	2.68
Sales Tax	58.97	58.97	0.00
Business License Tax	97.75	99.85	2.10
Utility Consumption Tax	49.14	50.80	1.66
Real Estate Transfer Tax	96.43	96.43	0.00
Transient Occupancy Tax	16.73	16.73	0.00
Parking Tax	7.84	8.90	1.06
Licenses & Permits	4.05	4.05	0.00
Fines & Penalties	15.74	15.74	0.00
Interest Income	0.48	0.48	0.00
Service Charges	50.27	50.27	0.00
Grants & Subsidies	0.00	0.00	0.00
Miscellaneous	1.60	1.60	0.00
Inter-Fund Transfers	89.93	89.93	0.00
<b>Subtotal Revenue</b>	<b>736.08</b>	<b>743.59</b>	<b>7.50</b>
TRFS From Fund Balance	48.31	48.31	0.00
<b>Total Revenue</b>	<b>784.39</b>	<b>791.90</b>	<b>7.50</b>

**Table 39** shows the revenue receipts collected through the Q1 compared to budget. Total revenue collections of 9.31% of the budgeted amount for FY2021-22 do not imply that revenue receipts are high or low since revenue collections are not evenly remitted throughout the year.

**Table 39: Q1 FY2021-22 Receipts to Budget (\$ in millions)**

Revenue Category	FY 2021-22 Adopted Budget	Receipts thru Q1	% of Receipts to Budget
Property Tax	247.15	8.04	3.25 %
Sales Tax	58.97	5.48	9.29 %
Business License Tax	97.75	8.47	8.66 %
Utility Consumption Tax	49.14	10.85	22.09 %
Real Estate Transfer Tax	96.43	23.57	24.44 %
Transient Occupancy Tax	16.73	2.81	16.77 %
Parking Tax	7.84	1.68	21.38 %
Licenses & Permits	4.05	0.46	11.32 %
Fines & Penalties	15.74	4.10	26.06 %
Interest Income	0.48	0.04	9.11 %
Service Charges	50.27	7.03	13.99 %
Grants & Subsidies	0.00	0.00	
Miscellaneous	1.60	0.46	28.84 %
Inter-Fund Transfers	89.93	0.00	— %
<b>Subtotal Revenue</b>	<b>736.08</b>	<b>0.00</b>	<b>— %</b>
TRFS From Fund Balance	48.31	0.00	— %
<b>Total Revenue</b>	<b>784.39</b>	<b>72.99</b>	<b>9.31 %</b>

**Property Tax:** The Q1 forecasts an increase of \$2.68 million in property tax revenue to the FY 2021-22 adopted budget. Based upon prior year trends, the City is expected to continue to receive a greater share of Residual Property Tax Trust Fund (RPTTF) from the wind down of the Redevelopment Agency.

**Business Tax:** The Q1 forecasts an increase of \$2.10 million in business tax revenue to the FY 2021-22 adopted budget. Ongoing tax revenues derived from business activity finished stronger than expected in the previous fiscal year and this growth is expected to continue in the current fiscal year.

**Real Estate Transfer Tax:** Real Estate Transfer Tax (RETT) is a volatile revenue source. Q1 results are not sufficient to predict future revenues. Staff continues to monitor this revenue stream and will revisit the forecast in the Q2 revenue update. When analyzing the real estate transactions in Q1 2022, as shown in **Table 40**, RETT revenues are kept at budget

**Table 40: RETT Gross Sales and Volume Comparison (\$ in millions)**

Sale Price	FY 2020-21 thru Q1		FY 2021-22 thru Q1			
	Gross Sales	Volume	Gross Sales	Volume	Gross Sales	Volume
\$300,000 or below	16.51	104.00	13.30	89.00	(19.45)%	(14.42)%
\$300,001 to \$2 Million	1,080.19	1,206.00	995.10	1,057.00	(7.88)%	(12.35)%
\$2 million to \$5 Million	125.38	48.00	213.53	78.00	70.30 %	62.50 %
\$5 -10 Million	126.34	17.00	37.71	5.00	(70.15)%	(70.59)%
\$10 - 50 Million	176.01	8.00	100.05	5.00	(43.16)%	(37.50)%
\$50.01-100 Million	0.00	0.00	65.00	1.00	— %	— %
Over \$100 Million	0.00	0.00	327.50	1.00	— %	— %
<b>Total</b>	<b>1,524.43</b>	<b>1,383.00</b>	<b>1,752.19</b>	<b>1,236.00</b>	<b>14.94 %</b>	<b>(10.63)%</b>

**Utility Users Tax:** The Q1 forecast increases the FY 2021-22 utility users' tax (UUT) by \$1.66 million as collections are trending higher over the last quarter.

**Parking Tax:** The Q1 forecast increases the FY 2021-22 parking tax revenue by \$1.06 million as collections are trending higher over the last four months.

**FY 2021-22 Q1 GENERAL PURPOSE FUND BALANCE**

Despite the undertaking of significant cost control measures during FY 2020-21 to close an unprecedented budget shortfall, as well as the City's acquisition of ARPA funds and full utilization of excess FY 2020-21 RETT revenue, the GPF began FY 2021-22 with a negative **\$3.02 million** fund balance. As reflected in **Table 41** below, the increase in forecasted revenue of \$7.50 million brings the projected FY 2021-22 year-end fund balance positive to \$4.48 million. Although one-time revenues have kept the City's GPF shortfall to negative **\$3.02 million**, the City still faces a structural imbalance in the GPF, resulting from a reliance upon hotel taxes, sales taxes, parking revenues and other revenue streams that have yet to return to pre-pandemic levels. **Thus, it should be noted that any overspending in the GPF as the fiscal year progresses may result in the GPF reverting to a negative fund balance.** Because of lack of sufficient data budgetary to provide overspending indicators, we are projecting the expenditures to come in at budget and focus the Q1 analysis on revenue projections. Caution is warranted as less revenue data is collected in the first 3 months of the fiscal year upon which to make a forecast and also because the economy remains volatile and unpredictable due to the ongoing COVID-19 pandemic.

**Table 41: Summary of FY 2021-22 GPF Budget to Projected Actual Results (\$ in millions)**

Description	FY 2021-22 Adopted Budget	Q1 FY 2021-22 Forecast
<b>FY 2021-22 Beginning Fund Balance</b>		<b>(3.02)</b>
Revenue	784.39	791.90
Expenditure	784.39	784.39
<b>FY 2021-22 Projected Year-End Fund Balance</b>		<b>4.48</b>

Part D of the Consolidated Fiscal Policy provides that any unrestricted one-time revenues shall be used to fund one-time expenditures, to fund debt retirement and unfunded long-term obligations such as negative fund balances, Police and Fire Retirement System (PFRS) unfunded liabilities, CalPERS pension unfunded liabilities, paid leave unfunded liabilities, and Other Post-Employment Benefits (OPEB) unfunded liabilities. **Further caution is merited as ARPA is going away after providing the City one-time relief to temporarily cover the structural imbalance in the GPF while these liabilities and obligations continue on an ongoing basis.**

The other reason to take caution with the Q1 Forecast on GPF Fund Balance is that the City is projecting a negative fund balance in other funds that would require balancing through use of GPF. Some of these key funds with negative balances are discussed below.

**KEY NEGATIVE FUNDS**

Other Non-GPF funds have a negative fund balance which can also seriously impact the City's short-term and long-term fiscal health. The City's historical negative balances largely arose from operating expenses that could not be sustained and/or expenditures that outpaced the receipt of revenues. Cumulative citywide negative fund balances had fallen from more than **\$138 million** in 2010 to less than **\$58 million** pre-pandemic. Below in **Table 42**, are other funds whose projected beginning fund balance for FY 2021-22 is negative. These funds would need to be balanced through any surplus in the GPF fund balance in order to not create structural imbalances.

**Table 42: Negative Funds Table (\$ in millions)**

Fund	Fund Description	Assigned Dept.	FY20-21 Beginning Fund Balance	FY20-21 Revenue Actuals	FY20-21 Expenditure Actuals	Estimated Carry - forwards into FY21-22	FY21-22 Use Of / (Contributions To) Fund Balance	FY21-22 Projected Budgetary Beginning Fund Balance
<b>Negative Internal Service Funds</b>			<b>(3.89)</b>	<b>44.08</b>	<b>42.10</b>	<b>3.67</b>	<b>(0.48)</b>	<b>(5.14)</b>
4300*	Reproduction	DIT	(1.52)	1.42	1.17	0.05	(0.30)	(1.01)
4400*	Facilities	OPW	1.47	40.46	38.83	3.59	0.63	(1.11)
4500*	Central Stores	Finance	(3.71)	0.55	0.41	0.00	(0.78)	(2.80)
4550*	Purchasing	Finance	(0.13)	1.64	1.73	0.02	(0.02)	(0.21)
<b>Self-Insurance Liability Fund</b>								
1100	Self-Insurance Liability Fund	Finance	(14.16)	36.92	29.67	1.01	(1.80)	(6.12)
<b>Lighting and Landscape Assessment District Fund</b>								
2310	Lighting and Landscape Assessment District	OPW	(1.01)	19.60	18.48	0.70	(0.36)	(0.22)

\*Funds reported on a modified full accrual basis to reflect current assets and liabilities.

Internal Service Funds

Internal Services Funds (ISFs) are funds used to centralize certain services and then allocate the costs of those services within the City, consistent with generally accepted accounting principles. A number of the City's ISFs have grown negative fund balances as a result of under collecting reimbursements and over-expenditures over a long period of time. As shown in **Table 42** the total deficit in the Negative ISF fund group increases in FY21 to FY22 from negative **\$3.89 million** to negative **\$5.14 million**. The adopted FY2021-23 Biennial Budget has budgeted contributions to fund balance appropriated as repayments to help these funds come out of the negative fund balances in the amounts of \$0.60 million for the Reproduction Fund (4300), \$1.56 million for the Central Stores Fund (4500), and \$0.50 for the Purchasing Fund (4550). Otherwise, the cumulative budgetary fund balance for these funds in FY2021-22 would be estimated to be at negative **\$7.8 million**.

Self-Insurance Liability Fund (1100)

The Self-Insurance Liability Fund (1100) receives contributions from the GPF and select funds to cover costs associated with liability claims and settlements, insurance premiums, outside legal services, and court costs.

The negative fund balance in the Self Insurance Liability Fund (1100) - which is also on a City Council approved repayment plan - is expected to decrease from negative **\$14.16 million** at the beginning of FY 2020-21 to negative **\$6.12 million** at year-end due to revenues coming in higher than expenditures, and after adjusting for \$1.01 million in FY21-22 Carry-forwards and \$1.80

million in budgeted contributions to fund balance. This is despite settlement expenditures overspending during the year by \$4.94 million compared to budget, due mainly to a \$10.5 million settlement payment processed in Q4 that is part of the Ghostship settlement expense that was incurred in a prior year. The repayment plan includes a contribution to fund balance appropriation of \$2.89 million in FY2022-23, which would help reduce the negative fund balance to an approximate negative **\$3.23 million** by the end of FY2022-23.

#### 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.

The LLAD Fund eliminated a roughly **\$6.0 million** negative fund balance in FY 2014-15. However, ever since, rapidly increasing costs put this fund at negative again. The revenue from the special assessment cannot be substantially increased under the current legislative structure of the special assessment district; therefore, the City must continue to carefully manage personnel and O&M expenses throughout FY 2021-22 to mitigate any further reductions in the fund balance.

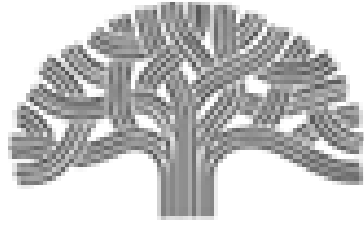
Revenues at fiscal year-end are \$19.60 million, which is **\$0.29 million** over Adjusted Budget. Expenditures at year-end are \$18.48 million, which is a savings of \$0.85 million when compared to the Adjusted Budget. As a result, the negative fund balance in the LLAD Fund (2310) is projected to decrease from negative **\$1.01 million** at the beginning of FY 2020-21 to negative **\$0.22 million** at year-end after accounting for carryforwards on to FY 2021-22.

#### Federal and State Grant Funds (2103, 2105, 2108, 2109, 2128, 2138, 2159)

The City receives a significant amount of funding from the federal agencies HUD and the Department of Health and Human Services, but it also receives funding from the State of California. For this type of external grant funding for ongoing services the City provides to residents, the federal and state government agencies typically require the City to expend first before it can file for reimbursement.

As indicated in **Tables 31 - 37: All Other Funds** in Attachment A: FY 2021-22 Q4 Detailed Report (pages 37-43), several of these grant funds have significant imbalances between their year-end expenditures and incoming revenue from reimbursements. These significant imbalances may indicate that there is a structural deficit between what the City is spending in terms of services and what it is receiving back in grant dollars. At this juncture, the City does not have enough information to indicate what is causing these structural deficits in these funds, but if they become too large, the City would be liable for any and all expenditures that exceed what

the City is eligible for reimbursement. Structural deficits in these grant funds could potentially pose a significant risk to the City's fiscal health because the City would be on the hook for paying for expenses that these external agencies refuse to reimburse.



**CITY OF  
OAKLAND**

**Appendix Tables to the  
Fourth Quarter FY 2020-21 and  
First Quarter FY 2021-22  
Revenue and Expenditure  
(R&E) Reports**

**Attachment C**



**APPENDIX TABLE C-1**

**FY 2020-21 REVENUE AND EXPENDITURE ANALYSIS**  
**Through Fourth Quarter (April 1,2021 - June 30, 2021)**

**GENERAL PURPOSE FUND (1010) - REVENUES (\$ in millions)**

Revenue Category	FY 2020-21 Amended Budget (Second Quarter Forecast)	FY 2020-21 Third Quarter Forecast	FY 2020-21 Year-End Unaudited	FY 2020-21 Year-End \$ Over / (Under) Third Quarter Forecast
Property Tax	233.15	233.15	238.93	5.78
Sales Tax	52.55	53.59	57.63	4.03
Vehicle License Fee	0.00	0.00	0.32	0.32
Business License Tax	88.00	96.71	104.11	7.40
Utility Consumption Tax	52.00	50.79	51.80	1.01
Real Estate Transfer Tax	93.33	112.00	113.36	1.36
Transient Occupancy Tax	8.25	9.42	10.61	1.19
Parking Tax	4.49	4.50	6.26	1.77
Local Tax	0.00	0.00	0.00	0.00
Licenses & Permits	1.68	0.85	1.24	0.39
Fines & Penalties	14.04	12.97	17.22	4.25
Interest Income	0.48	0.48	0.38	(0.11)
Service Charges	52.18	51.90	52.58	0.68
Internal Service Funds	0.00	0.00	0.03	0.03
Grants & Subsidies	9.36	3.71	3.51	(0.20)
Miscellaneous	10.92	10.80	11.74	0.94
Inter-Fund Transfers	73.68	17.55	17.55	0.00
<b>Sub-Total Revenue</b>	<b>694.12</b>	<b>658.43</b>	<b>687.27</b>	<b>28.85</b>
TRFS From Fund Balance (including Carry Forward)	16.80	19.03	0.00	(19.03)
<b>Total Revenue</b>	<b>710.92</b>	<b>677.46</b>	<b>687.27</b>	<b>9.82</b>

**APPENDIX TABLE C2**

**FY 2020-21 REVENUE AND EXPENDITURE ANALYSIS**  
**Through Fourth Quarter (April 1, 2021 - June 30, 2021)**

**SUGAR SWEETENED BEVERAGE DISTRIBUTION TAX FUND (1030) -**  
**REVENUES (\$ in millions)**

Revenue Category	FY 2020-21 Amended Budget	FY 2020-21 Q4 YTD Actuals	FY 2020-21 Year-End \$ Over / Under Adjusted Budget
LOCAL TAX	9.20	7.96	(1.24)
FINES & PENALTIES	0.00	0.00	0.00
INTEREST INCOME	0.00	0.03	0.03
SERVICES CHARGES	0.00	0.00	0.00
MISCELLANEOUS	0.00	(0.04)	(0.04)
USE OF FUND BALANCE	0.00	0.00	0.00
PROJECT OFFSETS & CARRYFORWARD	13.29		(13.29)
<b>Total Revenue</b>	<b>22.49</b>	<b>7.95</b>	<b>(14.54)</b>

**SUGAR SWEETENED BEVERAGE DISTRIBUTION TAX FUND (1030) -**  
**EXPENDITURES (\$ in millions)**

Agency / Department	FY 2020-21 Amended Budget	FY 2020-21 Q4 YTD Actuals	FY 2020-21 Year-End \$ Over / Under Adjusted Budget
CITY ADMINISTRATOR	0.16	0.03	0.13
FINANCE	0.36	0.24	0.12
LIBRARY	0.12	0.00	0.12
PARKS, RECREATION, & YOUTH DEVELOPMENT	4.41	2.84	1.57
HUMAN SERVICES	7.94	4.27	3.67
ECONOMIC & WORKFORCE DEVELOPMENT	0.42	0.38	0.05
PUBLIC WORKS	0.64	0.65	0.00
TRANSPORTATION	0.00	0.00	0.00
NON-DEPARTMENTAL AND PORT	4.62	0.00	4.62
CAPITAL IMPROVEMENT PROJECTS	4.00	1.29	2.71
<b>Total Expenditures</b>	<b>22.67</b>	<b>9.70</b>	<b>6.41</b>

**APPENDIX TABLE C3**

**FY 2020-21 REVENUE AND EXPENDITURE ANALYSIS**  
**Through Fourth Quarter (April 1, 2021 - June 30, 2021)**

**SELF-INSURANCE LIABILITY FUND (1100) - REVENUES (\$ in millions)**

Revenue Category	FY 2020-21 Amended Budget	FY 2020-21 Q4 YTD Actuals	FY 2020-21 Year-End \$ Over / Under Adjusted Budget
FINES & PENALTIES	—	—	—
INTEREST INCOME	—	(0.05)	(0.05)
SERVICES CHARGES	—	0.18	0.18
GRANTS & SUBSIDIES	—	—	—
MISCELLANEOUS	0.70	1.12	0.42
INTER-FUND TRANSFERS	34.89	35.67	0.78
PROJECT OFFSETS & CARRY FORWARDS	0.49	—	(0.49)
<b>Total Revenue</b>	<b>36.08</b>	<b>36.92</b>	<b>0.84</b>

**SELF-INSURANCE LIABILITY FUND (1100) - EXPENDITURES (\$ in millions)**

<b>Agency / Department</b>	<b>FY 2020-21 Amended Budget</b>	<b>FY 2020-21 Q4 YTD Actuals</b>	<b>FY 2020-21 Year-End \$ Over / Under Adjusted Budget</b>
<b>CITY ATTORNEY</b>	1.18	0.20	0.98
<b>HUMAN RESOURCES MANAGEMENT</b>	—	—	—
<b>POLICE</b>	7.60	(5.13)	12.73
<b>FIRE</b>	1.79	0.20	1.58
<b>PARKS, RECREATION, &amp; YOUTH DEVELOPMENT</b>	0.61	0.29	0.32
<b>PUBLIC WORKS</b>	4.12	2.03	2.09
<b>NON-DEPARTMENTAL</b>	20.78	32.08	(11.30)
<b>Total Expenditures</b>	<b>36.08</b>	<b>29.67</b>	<b>6.41</b>

**APPENDIX TABLE C4**

**FY 2020-21 REVENUE AND EXPENDITURE ANALYSIS**  
**Through Fourth Quarter (April 1, 2021 - June 30, 2021)**

**COMPREHENSIVE CLEAN-UP FUND (1720) - REVENUES (\$ in millions)**

Revenue Category	FY 2020-21 Amended Budget	FY 2020-21 Q4 YTD Actuals	FY 2020-21 Year-End \$ Over / Under Adjusted Budget
FINES & PENALTIES	0.02	0.03	0.01
INTEREST INCOME	0.00	0.01	0.01
SERVICES CHARGES	22.76	22.93	0.17
GRANTS & SUBSIDIES	0.18	0.18	0.00
MISCELLANEOUS	0.00	0.00	0.00
USE OF FUND BALANCE	0.10	0.00	(0.10)
<b>Total Revenue</b>	<b>24.17</b>	<b>23.18</b>	<b>(0.99)</b>

**COMPREHENSIVE CLEAN-UP FUND (1720) - EXPENDITURES (\$ in millions)**

Agency / Department	FY 2020-21 Amended Budget	FY 2020-21 Q4 YTD Actuals	FY 2020-21 Year-End \$ Over / Under Adjusted Budget
CITY ADMINISTRATOR	0.00	0.00	0.00
CITY ATTORNEY	0.29	0.00	0.29
FIRE	0.19	0.02	0.17
HUMAN SERVICES	0.00	0.00	0.00
ECONOMIC & WORKFORCE DEVELOPMENT	0.00	0.00	0.00
PUBLIC WORKS	23.68	22.55	1.13
TRANSPORTATION	0.01	0.00	0.01
<b>Total Expenditures</b>	<b>24.17</b>	<b>22.57</b>	<b>1.60</b>

**APPENDIX TABLE C5**

**FY 2020-21 REVENUE AND EXPENDITURE ANALYSIS**  
**Through Fourth Quarter (April 1, 2021 - June 30, 2021)**

**MULTIPURPOSE RESERVE FUND (1750) - REVENUES (\$ in millions)**

Revenue Category	FY 2020-21 Amended Budget	FY 2020-21 Q4 YTD Actuals	FY 2020-21 Year-End \$ Over / Under Adjusted Budget
FINES & PENALTIES	0.00	0.00	0.00
INTEREST INCOME	0.00	0.01	0.01
SERVICES CHARGES	9.16	4.10	(5.07)
MISCELLANEOUS	1.05	0.04	(1.01)
USE OF FUND BALANCE	0.00	0.00	0.00
<b>Total Revenue</b>	<b>11.33</b>	<b>4.14</b>	<b>(7.19)</b>

**MULTIPURPOSE RESERVE FUND (1750) - EXPENDITURES (\$ in millions)**

Agency / Department	FY 2020-21 Amended Budget	FY 2020-21 Q4 YTD Actuals	FY 2020-21 Year-End \$ Over / Under Adjusted Budget
CITY ADMINISTRATOR	0.00	0.10	(0.02)
FINANCE	0.29	2.07	0.82
ECONOMIC AND WORKPLACE DEVELOPMENT	0.19	0.00	0.04
TRANSPORTATION	0.00	3.79	1.55
NON-DEPARTMENTAL AND PORT	0.00	2.90	0.00
CAPITAL IMPROVEMENT PROJECTS	23.68	0.01	0.02
<b>Total Expenditures</b>	<b>11.33</b>	<b>8.93</b>	<b>2.40</b>

**APPENDIX TABLE C6**

**FY 2020-21 REVENUE AND EXPENDITURE ANALYSIS**  
**Through Fourth Quarter (April 1, 2021 - June 30, 2021)**

**OPRCA SELF SUSTAINING REVOLVING FUND (1820) - REVENUES (\$ in millions)**

Revenue Category	FY 2020-21 Amended Budget	FY 2020-21 Q4 YTD Actuals	FY 2020-21 Year-End \$ Over / Under Adjusted Budget
FINES & PENALTIES	0.01	0.00	(0.01)
INTEREST INCOME	0.03	0.01	(0.02)
SERVICES CHARGES	5.71	2.62	(3.08)
INTERNAL SERVICE FUNDS	0.00	0.00	0.00
MISCELLANEOUS	0.01	(0.01)	(0.01)
INTER-FUND TRANSFERS	2.66	1.55	(1.11)
USE OF FUND BALANCE	0.00	0.00	0.00
<b>Total Revenue</b>	<b>8.47</b>	<b>4.18</b>	<b>(4.30)</b>

**OPRCA SELF SUSTAINING REVOLVING FUND (1820) - EXPENDITURES (\$ in millions)**

Agency / Department	FY 2020-21 Amended Budget	FY 2020-21 Q4 YTD Actuals	FY 2020-21 Year-End \$ Over / Under Adjusted Budget
PARKS, RECREATION, & YOUTH DEVELOPMENT	7.37	3.74	3.63
<b>Total Expenditures</b>	<b>8.47</b>	<b>3.74</b>	<b>4.74</b>

**APPENDIX TABLE C7**

**FY 2020-21 REVENUE AND EXPENDITURE ANALYSIS**  
**Through Fourth Quarter (April 1, 2021 - June 30, 2021)**

**MEASURE B/BB FUNDS (2211, 2212, 2213, 2215, 2216, 2217, 2218, 2219, and 2220) -**  
**REVENUES (\$ in millions)**

Revenue Category	FY 2020-21 Amended Budget	FY 2020-21 Q4 YTD Actuals	FY 2020-21 Year-End \$ Over / Under Adjusted Budget
SALES TAX	24.75	29.71	4.96
FINES & PENALTIES	0.00	0.00	0.00
INTEREST INCOME	0.00	0.07	0.07
SERVICE CHARGES	0.12	0.06	(0.05)
INTERNAL SERVICE FUNDS	0.00	0.01	0.01
GRANTS & SUBSIDIES	6.10	8.50	2.40
MISCELLANEOUS	0.23	(0.09)	(0.33)
USE OF FUND BALANCE	2.06	0.00	(2.06)
<b>Total Revenue</b>	<b>42.55</b>	<b>38.26</b>	<b>(4.29)</b>

**MEASURE B/BB FUNDS (2211, 2212, 2213, 2215, 2216, 2217, 2218, 2219, and 2220) -**  
**EXPENDITURES (\$ in millions)**

Agency / Department	FY 2020-21 Amended Budget	FY 2020-21 Q4 YTD Actuals	FY 2020-21 Year-End \$ Over / Under Adjusted Budget
MAYOR	0.23	0.20	0.02
CITY ATTORNEY	0.04	0.05	0.00
FINANCE DEPARTMENT	0.08	0.09	(0.01)
POLICE DEPARTMENT	0.04	0.03	0.01
HUMAN SERVICES DEPARTMENT	4.23	2.07	2.16
OAKLAND PUBLIC WORKS DEPARTMENT	1.06	1.27	(0.21)
TRANSPORTATION	20.41	15.20	5.21
NON-DEPARTMENTAL AND PORT	4.31	4.25	0.06
CAPITAL IMPROVEMENT PROJECTS	14.52	3.40	11.13
COUNCIL RESTORATION AMENDMENTS		0.00	0.00
<b>Total Expenditures</b>	<b>44.92</b>	<b>26.55</b>	<b>18.38</b>



**APPENDIX TABLE C8**

**FY 2020-21 REVENUE AND EXPENDITURE ANALYSIS**  
**Through Fourth Quarter (April 1, 2021 - June 30, 2021)**

**STATE TRANSPORTATION (GAS TAX) FUNDS (2230, 2232) -**

**REVENUES (\$ in millions)**

Revenue Category	FY 2020-21 Amended Budget	FY 2020-21 Q4 YTD Actuals	FY 2020-21 Year-End \$ Over / Under Adjusted
<b>GAS TAX</b>	17.40	14.43	(2.97)
<b>INTEREST INCOME</b>	0.00	0.02	0.02
<b>SERVICE CHARGES</b>	0.01	0.00	(0.01)
<b>GRANTS &amp; SUBSIDIES</b>	0.14	0.00	(0.14)
<b>MISCELLANEOUS REVENUE</b>	0.00	2.87	2.87
<b>INTERFUND TRANSFERS</b>	0.00	0.00	0.00
<b>USE OF FUND BALANCE</b>	1.46	0.00	(1.46)
<b>Total Revenue</b>	<b>21.36</b>	<b>17.32</b>	<b>(4.04)</b>

**STATE TRANSPORTATION (GAS TAX) FUNDS (2230, 2232) -**

**EXPENDITURES (\$ in millions)**

Agency / Department	FY 2020-21 Amended Budget	FY 2020-21 Q4 YTD Actuals	FY 2020-21 Year-End \$ Over / Under Adjusted Budget
<b>CITY ADMINISTRATOR</b>	0.15	0.13	0.13
<b>OAKLAND PUBLIC WORKS DEPARTMENT</b>	0.00	0.00	0.00
<b>TRANSPORTATION</b>	18.22	17.57	17.57
<b>CAPITAL IMPROVEMENT PROJECTS</b>	3.07	0.68	0.68
<b>COUNCIL RESTORATION AMENDMENTS</b>			
<b>Total Expenditures</b>	<b>21.43</b>	<b>18.38</b>	<b>3.05</b>

**APPENDIX TABLE C9**

**FY 2020-21 REVENUE AND EXPENDITURE ANALYSIS  
 Through Fourth Quarter (April 1, 2021 - June 30, 2021)**

**PUBLIC SAFETY & SERVICES VIOLENCE PREVENTION ACT FUND (2252) -  
 REVENUES (\$ in millions)**

Revenue Category	FY 2020-21 Amended Budget	FY 2020-21 Q4 YTD Actuals	FY 2020-21 Year-End \$ Over / Under Adjusted Budget
PARKING TAX	8.39	5.24	(3.15)
LOCAL TAX	18.00	18.53	0.53
INTEREST INCOME	0.00	0.01	0.01
MISCELLANEOUS REVENUE	0.00	(0.03)	(0.03)
TRANSFERS FROM FUND BALANCE	0.83	0.00	(0.83)
PROJECT OFFSETS & CARRY FORWARD	3.40	0.00	(3.40)
<b>Total Revenue</b>	<b>30.62</b>	<b>23.75</b>	<b>(6.87)</b>

**PUBLIC SAFETY & SERVICES VIOLENCE PREVENTION ACT FUND (2252) -  
 EXPENDITURES (\$ in millions)**

Agency / Department	FY 2020-21 Amended Budget	FY 2020-21 Q4 YTD Actuals	FY 2020-21 Year-End \$ Over / Under Adjusted Budget
CITY ADMINISTRATOR	0.45	0.45	0.01
FINANCE	0.35	0.35	0.01
VIOLENCE PREVENTION	13.69	9.86	3.83
POLICE	13.31	15.36	(2.05)
FIRE	2.00	2.00	0.00
HUMAN SERVICES	0.54	0.06	0.48
NON-DEPARTMENTAL & PORT	0.83	0.00	0.83
<b>Total Expenditures</b>	<b>31.17</b>	<b>28.08</b>	<b>2.28</b>

**APPENDIX TABLE C10**

**FY 2020-21 REVENUE AND EXPENDITURE ANALYSIS**  
**Through Fourth Quarter (April 1, 2021 - June 30, 2021)**

**DEVELOPMENT SERVICE FUND (2415) - REVENUES (\$ in millions)**

Revenue Category	FY 2020-21 Amended Budget	FY 2020-21 Q4 YTD Actuals	FY 2020-21 Year-End \$ Over / Under Adjusted Budget
LICENSES & PERMITS	19.81	28.61	8.80
FINES & PENALTIES	0.57	0.94	0.38
INTEREST INCOME	—	0.50	0.50
SERVICES CHARGES	25.97	19.81	(6.16)
GRANTS & SUBSIDIES	0.75	—	(0.75)
MISCELLANEOUS	0.23	0.38	0.15
INTER-FUND TRANSFERS	—	—	—
USE OF FUND BALANCE	19.61	—	(19.61)
PROJECT OFFSETS & CARRY FORWARDS	44.44	—	(44.44)
<b>TOTAL REVENUE</b>	<b>111.38</b>	<b>50.24</b>	<b>(61.13)</b>

**DEVELOPMENT SERVICE FUND (2415) - EXPENDITURES (\$ in millions)**

Agency / Department	FY 2020-21 Amended Budget	FY 2020-21 Q4 YTD Actuals	FY 2020-21 Year-End \$ Over / Under Adjusted Budget
MAYOR	0.30	0.36	(0.06)
CITY ADMINISTRATOR	1.71	1.72	(0.01)
CITY ATTORNEY	2.80	2.66	0.14
FINANCE DEPARTMENT	1.06	1.05	0.01
INFORMATION TECHNOLOGY	1.26	0.97	0.29
HUMAN RESOURCES MANAGEMENT	0.70	0.77	(0.07)
FIRE DEPARTMENT	0.44	0.02	0.42
ECONOMIC & WORKFORCE DEVELOPMENT	0.24	0.18	0.06
PLANNING & BUILDING	86.85	37.81	49.04
PUBLIC WORKS	3.90	1.40	2.50
TRANSPORTATION	11.36	6.51	4.85
NON-DEPARTMENTAL	0.76	0.76	—
<b>Total Expenditures</b>	<b>111.38</b>	<b>54.21</b>	<b>57.17</b>

**APPENDIX TABLE C11**

**FY 2020-21 REVENUE AND EXPENDITURE ANALYSIS**  
**Through Fourth Quarter (April 1, 2021 - June 30, 2021)**

**TRANSIENT OCCUPANCY TAX FUND (2419) - REVENUES (\$ in millions)**

Revenue Category	FY 2020-21 Amended Budget	FY 2020-21 Q4 YTD Actuals	FY 2020-21 Year-End \$ Over / Under Adjusted Budget
TRANSIENT OCCUPANCY TAX	4.34	2.89	(1.45)
INTERFUND TRANSFERS	0.49	0.00	(0.49)
PROJECT OFFSETS & CARRYFORWARDS	0.08	0.00	(0.08)
<b>Total Revenue</b>	<b>4.91</b>	<b>2.89</b>	<b>(2.02)</b>

**TRANSIENT OCCUPANCY TAX FUND (2419) - EXPENDITURES (\$ in millions)**

Agency / Department	FY 2020-21 Amended Budget	FY 2020-21 Q4 YTD Actuals	FY 2020-21 Year-End \$ Over / Under Adjusted Budget
ECONOMIC & WORKFORCE DEVELOPMENT	0.62	0.55	0.07
NON-DEPARTMENTAL AND PORT	4.29	2.45	1.83
<b>Total Expenditures</b>	<b>4.91</b>	<b>3.00</b>	<b>1.90</b>

