



CITY OF OAKLAND

FY 2021-22 3rd Quarter Revenues & Expenditures



GPF REVENUES

Revenue Category	FY 2021-22 Adopted Budget	FY2021-22 Adjusted Budget	FY 2021-22 Q3 Year End Estimate	FY 2021-22 Year-End Over / (Under)	FY 2021-22 Year-End % Over / (Under)
Property Tax	247,151,668	247,151,668	250,460,000	3,308,332	1.34%
Business License Tax	97,751,670	97,751,670	104,230,000	6,478,330	6.63%
Real Estate Transfer Tax	96,426,320	96,426,320	117,115,584	20,689,264	21.46%
Sales Tax	58,970,992	58,970,992	61,040,000	2,069,008	3.51%
Service Charges	50,273,399	50,273,399	50,273,399	—	—%
Utility Consumption Tax	49,137,923	49,137,923	53,256,860	4,118,937	8.38%
Transient Occupancy Tax	16,733,334	16,733,334	16,733,334	—	—%
Fines & Penalties	15,735,857	15,735,857	18,440,000	2,704,143	17.18%
Parking Tax	7,841,157	7,841,157	9,183,183	1,342,026	17.12%
Licenses & Permits	4,050,104	4,050,104	4,050,104	—	—%
Interest Income	484,097	484,097	484,097	—	—%
Internal Service Funds	—	0	1,800	1,800	—%
Grants & Subsidies	—	0	1,126,825	1,126,825	—%
Miscellaneous	1,600,000	1,600,000	6,196,461	4,596,461	287.28%
Inter-Fund Transfers	89,926,745	89,926,745	89,926,745	—	—%
Sub-Total Revenue	\$ 736,083,266	\$ 736,083,266	\$ 781,018,392	\$ 44,935,126	6.10 %
TRFS From Fund Balance (including Carry Forward)	48,310,000	76,728,790	76,728,790	—	—%
Total Revenue	\$ 784,393,266	\$ 812,812,056	\$ 859,247,182	\$ 44,935,126	5.71 %

GPF EXPENDITURES

Department	FY 2021-22 Adjusted Budget	FY 2021-22 Q3 Adjust. Year- End Estimate	Year-End (Over) / Under Budget	% (Over) / Under Budget
Mayor	4.27	3.48	0.79	18.55%
City Council	6.45	6.57	(0.12)	(1.88)%
City Administrator	7.90	7.67	0.23	2.90%
City Attorney	15.06	15.29	(0.23)	(1.51)%
City Auditor	2.54	2.48	0.05	2.14%
City Clerk	3.81	5.67	(1.86)	(48.92)%
Police Commission	5.03	4.41	0.62	12.37%
Public Ethics Commission	1.56	1.47	0.09	5.53%
Finance Dept.	21.49	21.69	(0.19)	(0.89)%
Information Technology Dept.	15.61	15.55	0.06	0.39%
Race and Equity Dept.	0.99	0.94	0.06	5.72%
Human Resources Management Dept.	6.67	6.70	(0.03)	(0.42)%
Dept. of Workplace & Employment Stds.	4.36	3.62	0.73	16.83%
Animal Services	5.48	4.96	0.52	9.52%

GPF EXPENDITURES (continued)

Department	FY 2021-22 Adjusted Budget	FY 2021-22 Q3 Adjust. Year-End Estimate	Year-End (Over) / Under Budget	% (Over) / Under Budget
Police Dept.	324.46	312.37	12.09	3.73%
Fire Dept.	176.30	174.94	1.36	0.77%
Dept. of Violence Prevention	12.97	11.23	1.75	13.45%
Oakland Public Library Dept.	14.12	12.73	1.39	9.83%
Oakland Parks and Recreation Dept.	16.85	14.76	2.09	12.40%
Human Services Dept.	21.67	20.83	0.83	3.85%
Economic and Workforce Dev. Dept.	13.91	13.24	0.67	4.84%
Housing and Community Dev. Dept.	0.10	0.10	—	—%
Oakland Public Works Dept.	4.24	4.50	—	—%
Dept. of Transportation	17.61	17.58	0.04	0.22%
Non-Dept. and Port	108.31	115.61	(7.31)	(6.75)%
Capital Improvement Projects	1.62	1.62	—	—%
FY 2021-22 Expenditures	813.39	800.02	13.37	1.64%

GPF FUND BALANCE

Estimated FY 2021-22 Beginning Audited Fund Balance	\$95.46
FY2021-22 Performance	
Revenue	859.25
Expenditures	800.02
FY 2021-22 Operating Surplus / (Deficit)	59.23
Unaudited Ending Fund Balance	154.69
Obligations Against Ending Fund Balance	-154.69
OMERS Reserves (Reso. No. 85098 C.M.S)	-2.36
Budgeted use of Fund Balance during Biennial FY21-23	-28.07
Prior Year Transfer of Fund Balance to the Emergency Reserve (Fund 1011)	-48.31
New Revenue Subject to Excess RETT CFP Policy Including 50% for One Time Use, 25% for VSSF, 25% for Long Term Obligations - Appropriated in the FY2022-23 Midcycle Budget	-14.99
Contractually Obligated Transfers to Scotlan Convention Center (Report to Council Under Development)	-1.03
Use of Undesignated Fund Balance in the FY2022-23 Midcycle Proposed Budget	-59.93
Estimated FY 2021-22 Ending Available Fund Balance	\$0

SELECT NON-GPF FUNDS

FUND	Audited Beginning Balance	Net (Use of) / Contrib. to Fund Balance	Estimated Ending Balance
Measure HH - Sugar Sweetened Beverage Distribution Tax (SSBT) Fund (1030)	7.82	-7.32	0.14
Self-Insurance Liability Fund (1100) ^	-19.07	0.79	-16.75
Comprehensive Clean-Up Fund (1720)	4.31	-2.75	2.95
Multipurpose Reserve Fund (1750)	-0.66	-0.57	-0.6
OPRCA Self Sustaining Revolving Fund (1820)	3.54	-0.07	2.45
Affordable Housing Trust Fund (1870)	38.49	-35.02	7.76
Measure B/BB and Measure F Funds (2211 to 2213, 2215 to 2220)	31.21	-17.95	17.84
State Transportation (Gas Tax) Funds (2230, 2232)	4.59	-4.22	9.45
Measure Q - OPR Preservation, Litter Reduction, Homelessness Support Fund (2244)	11.99	-12.72	-1.2
Measure Z -Violence Prevention and Public Safety Act of 2014 Fund (2252)	1.73	-2.47	0.26
Measure W - Vacant Property Tax Fund (2270)	0.94	-5.35	-4.17
Landscaping & Lighting Assess. District Fund (LLAD) (2310)	0.5	-0.24	0.13
Development Service Fund (2415)	146.66	-77.1	86.03
Measure C- Transient Occupancy Tax (TOT) Surcharge Fund (2419)	0.22	-0.07	0.15
Reproduction Fund (4300)*^	-1.31	0.26	-0.74
City Facilities Fund (4400)*	2.83	-3.95	1.25
Central Stores Fund (4500)*^	-3.58	0.78	-2.84
Purchasing Fund (4550)*^	-0.21	—	-0.28
Measure KK Funds (5330, 5331, 5332, 5333, 5335)	112.79	-109.98	2.81

FY 2021-22 THIRD QUARTER REVENUES & EXPENDITURES

Questions?



CITY OF OAKLAND

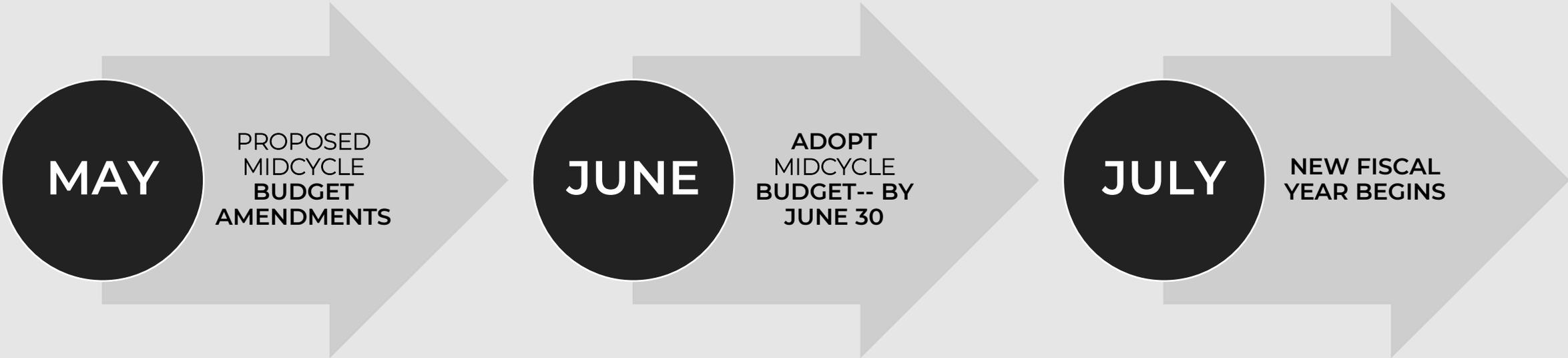
FY 2022-23 PROPOSED MIDCYCLE BUDGET ADJUSTMENTS



OVERVIEW

- Budget Timeline
- Budget Overview
- Priorities & Principles
- Expenditures & Service Impacts
- Current Economy's Impact on Budget & Projected Revenues
- Budget Process Enhancements
- OpenGov Review

City of Oakland's Timeline



FY22-23 PROPOSED MIDCYCLE POLICY BUDGET ADJUSTMENTS

REVENUE EXPERIENCE

- General Fund revenues for FY 2022-23 increased by approximately \$111.8M of which \$75.3M is Use of Fund Balance
- All Funds revenues are now projected to be \$335.8 million higher in FY 2022-23 of which \$114.3M is Use of Fund Balance, \$49.3M are increased Inter-Fund Transfers, and \$37.4M is from Measure AA

EXPENDITURE EXPERIENCE

- Significant Personnel Cost Savings Driven by High Vacancy Rates
- More Appropriate Budgeting of OPD Expenditures

FY22-23 PROPOSED MIDCYCLE POLICY BUDGET ADJUSTMENTS

	Adopted FY 2021-22	Adopted FY 2022-23	Proposed Midcycle FY 2022-23	Midcycle Adopted vs Proposed Difference
General Purpose Fund	\$784,393,266	\$760,238,332	\$872,069,302	\$111,830,970
Restricted Special Funds	\$1,249,069,773	\$1,160,032,786	\$1,384,030,754	\$223,997,968
Total – All Funds	\$2,033,463,039	\$1,920,271,118	\$2,256,100,056	\$335,828,938
Full-Time Equivalent Positions – GPF	2,233.94	2,242.80	2,386.08	143.28
Full-Time Equivalent Positions – All Funds	4,379.03	4,414.12	4,619.06	204.94

FY22-23 PROPOSED MIDCYCLE POLICY BUDGET ADJUSTMENTS

MAINTAINS

- Adopted Service Decisions
- No layoffs
- Prudent fiscal policies of paying down unfunded liabilities & negative funds, restoring our Rainy-Day Fund and Reserves.

ENHANCES

- Invests in our City's workforce by funding an increase in wages for Non-Sworn employees
- Adding resources to tackle the crisis of vacant positions affecting most City Departments

FY22-23 PROPOSED MIDCYCLE POLICY BUDGET ADJUSTMENTS

ENHANCES

- Re-Organizations to Facilitate Efficiencies
 - Sustainability Unit and ADA Units to CAO
 - Contracting to Finance

INVESTS

- City Infrastructure
 - Information Technology funding for CAD/RMS, Oracle, Radio Replacements
 - Funds to Complete Already Approved Captial Projects
 - Equipment for Clean and Green City Operations

FY 2021-23 BIENNIAL BUDGET PRINCIPLES AND PRIORITIES

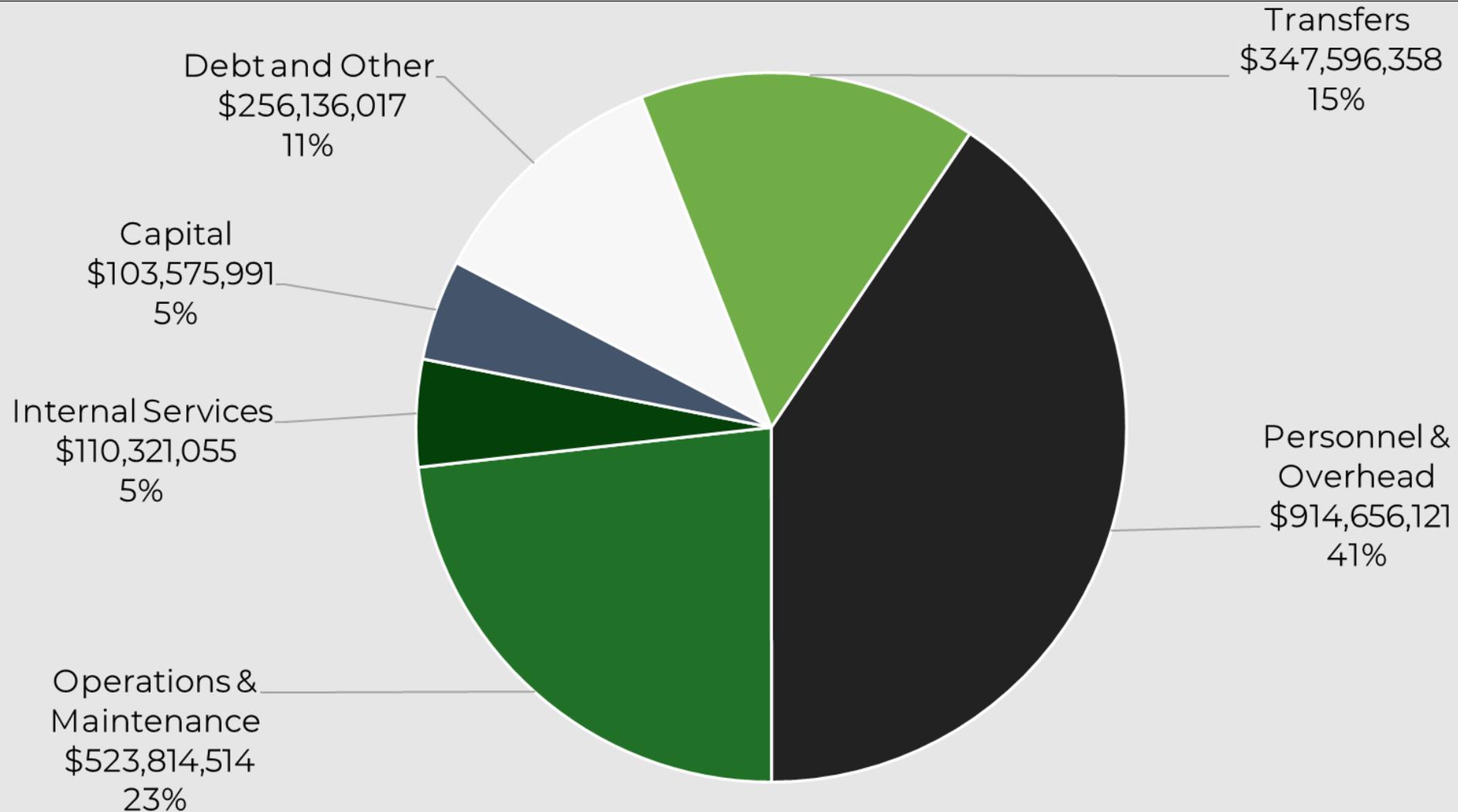
COUNCIL PRIORITIES

- Affordable Housing & Homelessness Solutions
- Public Safety & Violence Prevention
- Good Jobs & Vibrant Economy
- Clean, Healthy, Sustainable Neighborhoods

PRINCIPLES

- Advance racial equity
- Preserve services and staffing
- Protect the City's long-term financial health

FY 2022-23 PROPOSED MIDCYCLE ALL FUNDS BY EXPENDITURE TYPE



FY 2022-23 PROPOSED MIDCYCLE POLICY BUDGET ADJUSTMENTS

MAINTAINING INVESTEMENTS

The Proposed Budget Maintains the Investments made during the Biennial Process in the Council's Key Priorities. Additional Enhanced Investments are Noted in Subsequent Slides.

- Affordable Housing & Homelessness Solutions
- Public Safety & Violence Prevention
- Good Jobs & Vibrant Economy
- Clean, Healthy, Sustainable Neighborhoods

FY 2022-23 PROPOSED MIDCYCLE POLICY BUDGET ADJUSTMENTS

KEY ENHANCEMENTS

Affordable Housing & Homelessness Solutions

- Lake Merritt Lodge \$10M
- Tenant Support Services \$1M
- Local Housing Trust Fund Award NOFA \$10M

FY 2022-23 PROPOSED MIDCYCLE POLICY BUDGET ADJUSTMENTS

KEY ENHANCEMENTS

Public Safety & Violence Prevention

- Additional Fire Academy \$1.7M
- Fire Station 2 Support Beginning May 2023
- Police Commission Staffing & O&M 6 FTE \$1.5M
- Civilian OPD Positions 4 FTE \$0.5M
- OPD Wellness Program Staff and O&M 1 FTE \$0.9M
- OPD Software Enhancements \$0.7M

FY 2022-23 PROPOSED MIDCYCLE POLICY BUDGET ADJUSTMENTS

KEY ENHANCEMENTS

Good Jobs & Vibrant Economy

- Cannabis Revolving Loan Fund Investments \$0.3M
- Cannabis Workforce Development Program \$0.3M
- Funding to Facilitate Special Events \$0.5M
- Reformed and Enhanced Permitting Process 4+ FTE \$3.3M
- Public Art Program Enhancements 1 FTE 0.2M

FY 2022-23 PROPOSED MIDCYCLE POLICY BUDGET ADJUSTMENTS

KEY ENHANCEMENTS

Clean, Healthy, Sustainable Neighborhoods

- Food Program Subsidy \$2.0M
- Sustain Operations of All Head Start Slots and Sites
- Measure AA Funds Dedicated Early Childhood Ed. \$23.1 M
- Measure AA Funds Dedicated to College/Career Access & Post-Secondary Education Outcomes \$11.6M
- OPRYD Summer Transit Pilot Program \$450K
- Debris recycling compliance and enforcement 4 FTE \$1.0M

FY 2022-23 PROPOSED MIDCYCLE POLICY BUDGET ADJUSTMENTS

KEY ENHANCEMENTS

Other Highlights

- Investments in Critical ITD Systems & Projects \$3.9M
- HR Resources to Improve Hiring 8 FTE \$1.1M
- Reorganize Procurement, Sustainability, & ADA Functions
- Council Contingency \$8.0M
- No Layoffs of City Staff

FY 2022-23 PROPOSED MIDCYCLE POLICY BUDGET ADJUSTMENTS

IMPLEMENTING COUNCIL POLICY DIRECTIVES

- Impact Fee Analysis and Development Revenue Forecasting Analyst and Contract 1.0 FTE \$0.4M
- Translation Services for Council Meetings \$0.2M
- Bond Measure Election Cost \$0.6M
- Race and Equity-Data Analyst and Contract dollars \$0.3M

FY 2022-23 PROPOSED MIDCYCLE POLICY BUDGET ADJUSTMENTS

FISCAL PRUDENCE

- Reserves- Additional funding to VSSF based on Excess RETT \$6.0M
- Payoff, Reestablish, & Add Funds to Capital Project Reserve Fund \$0.1M
- Long Term Liabilities- Addressing Negative Funds \$21.6M
- Subsidies- Subsidizing Other Funds (Grants, Special Revenue Funds) to prevent negative balances \$20.0M

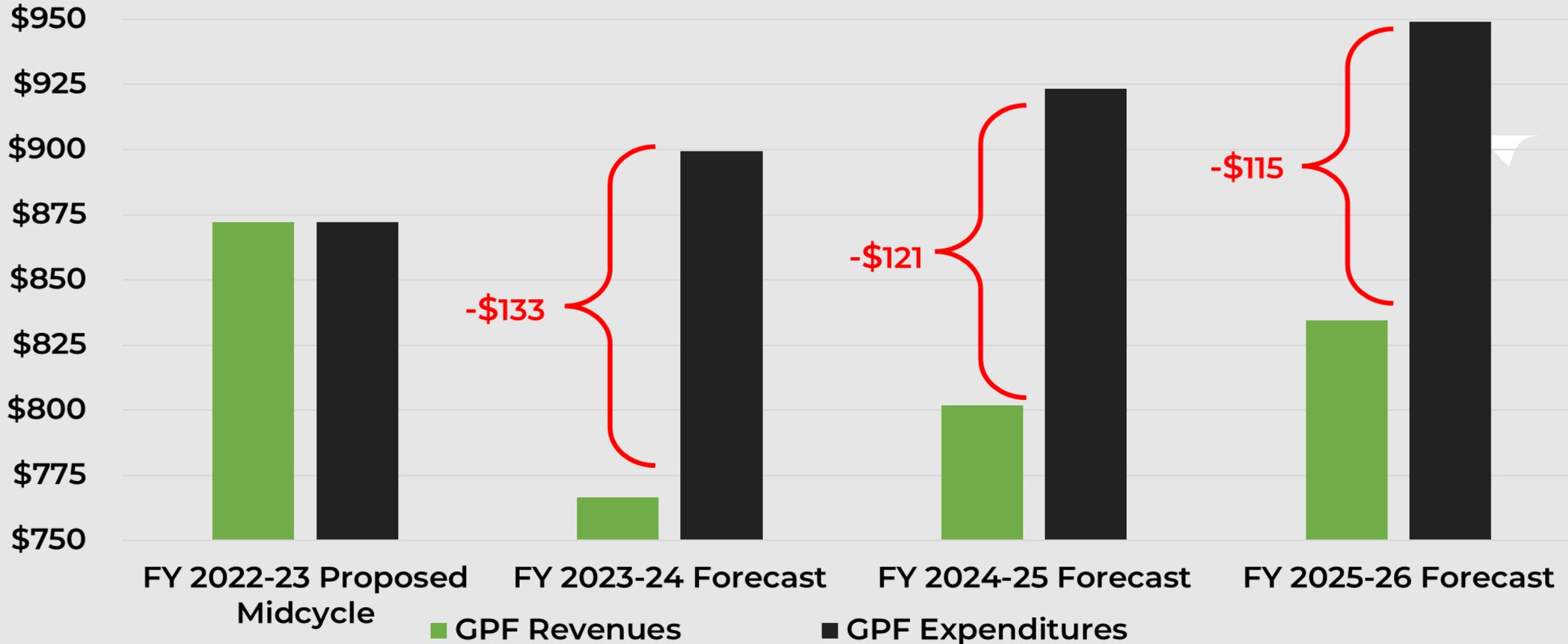


FY 2022-23 PROPOSED MIDCYCLE POLICY BUDGET ADJUSTMENTS

- Structural Imbalance between Revenues and Expenditures Remains
 - Ongoing Revenue Recovery Slower vs Expenditure Acceleration
 - Inflationary Pressures on Cost of Goods and Services
 - Rising Interest Rates on Debt Issuances, Liabilities
- GPF One-Time Funding \$143.3 Million Drop Off
 - Use of Fund Balance \$75.3M
 - ARPA Full Usage \$68.0M
- Grant Funding Conclusions
 - HHAP, CARES, FEMA, & Other Pandemic Aid

FY 2022-23 PROPOSED MIDCYCLE POLICY BUDGET ADJUSTMENTS

REVISED FY 2022-23 to FY 2025-26 GPF FORECAST



FY 2022-23 PROPOSED MIDCYCLE POLICY BUDGET ADJUSTMENTS

FUTURE ECONOMIC CONCERNS

- Historic Inflation
- Rising Interest Rates
- Supply Disruption
- Ukrainian War
- Federal & State Relief Aid & Emergency Measures Ending
- Revenues Showing Recovery to Pre-Pandemic
- Internal System and Labor Market Challenges to Hiring

FY 2022-23 PROPOSED MIDCYCLE POLICY BUDGET ADJUSTMENTS

KEY IMPENDING SERVICE DECISIONS

- Grant Funding Ending
 - MACRO \$10M will be Fully Used over the Next Biennium
 - State Homelessness Funding Awarded in Rounds with no Future Guarantees
 - CARES ACT Homelessness & Housing Support
- Many Pilot Programs & Enhancements are One-Time Funded
 - Council Translation
 - Cannabis Equity Investments
 - ITD Systems
 - \$1.0M Tenant Support Services
 - \$2.0M for Saba Foods Program
 - Special Events Funding
 - OPRYD Transport Pilot
 - Additional Sworn Academies

FY 2022-23 PROPOSED MIDCYCLE POLICY BUDGET ADJUSTMENTS

KEY IMPENDING SERVICE DECISIONS

- ONE-TIME FUNDED
 - GPF Lake Merritt Lodge Funding
 - GPF DVP Investments \$10M+
 - GPF Subsidies to OPRYD \$4.6M
 - GPF Subsidies to Grant Funds \$15.4M
 - Affordable Housing NOFA Funding (Grants & Measure KK)
 - Transportation Infrastructure (Grants & Measure KK)
 - Existing Homelessness Interventions (State & Federal Funds)

OPENGOV REVIEW

- <https://www.oaklandca.gov/topics/fiscal-year-2022-2023-midcycle-budget>
- <https://stories.opengov.com/pTSzD6jFA/published/undefined>



FY 2022-2023 PROPOSED MIDCYCLE POLICY BUDGET



Welcome to the City of Oakland's online interactive budget book. Please see our [Navigation Tips and FAQs](#) to help you explore the City's budget.

To view the budget, the recommended browsers are Chrome or Firefox and in maximum screen width.

FY 2022-23 PROPOSED MIDCYCLE POLICY BUDGET ADJUSTMENTS

Questions?