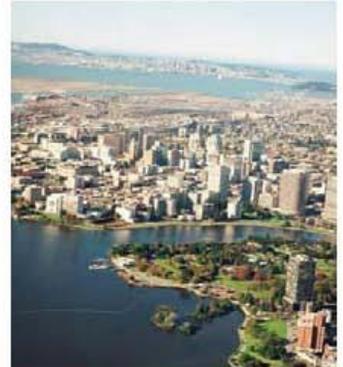




City of Oakland
CALIFORNIA



FY 2012-13 Amended Midcycle Policy Budget



CITY OF OAKLAND

FY 2012-13 MIDCYCLE POLICY BUDGET

Mayor

Jean Quan

Members of the City Council

Larry Reid (District 7)
Council President

Nancy Nadel (District 3)
Vice-Mayor

Rebecca Kaplan (At-Large)

Jane Brunner (District 1)

Pat Kernighan (District 2)

Libby Schaaf (District 4)

Ignacio De La Fuente (District 5)

Desley Brooks (District 6)

City Administrator

Deanna J. Santana



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Elected Officers

Barbara Parker, City Attorney

Courtney Ruby, City Auditor

Administration

Deanna J. Santana, City Administrator

Fred Blackwell, Assistant City Administrator

Scott Johnson, Assistant City Administrator

Arturo Sanchez, Deputy City Administrator

City Clerk

LaTonda Simmons

Agency and Department Directors

Vacant

Administrative Services Agency

City Clerk

LaTonda Simmons

Vacant

Community Services Agency

Teresa Deloach Reed

Fire Services

Michele Byrd

Housing & Community Development

Carmen Martinez

Library Services

Scott Miller (Interim)

Planning, Building & Neighborhood
Preservation

Howard A. Jordan

Police Services

Vitaly Troyan

Public Works

Mission Statement

The City of Oakland is committed to the delivery of effective, courteous and responsible service. Citizens and employees are treated with fairness, dignity and respect.

Civic and employee pride are accomplished through constant pursuit of excellence and a workforce that values and reflects the diversity of the Oakland community.





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

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**City of Oakland
California**

For the Biennium Beginning

July 1, 2011

Linda C. Danson Jeffrey R. Egan

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Oakland for its biannual budget for the fiscal years 2011-12 and 2012-13.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications device.

CITY OF OAKLAND



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Office of the City Administrator
Deanna J. Santana
City Administrator

(510) 238-3301
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December 2012
Oakland, California

RE: Fiscal Year 2012-13 Adopted Midcycle Policy Budget

Honorable Mayor Quan, City Council, and Residents of Oakland:

On behalf of the City Administration, I am transmitting the City of Oakland's Adopted Midcycle Policy Budget for fiscal year (FY) 2012-13 (July 1, 2012 through June 30, 2013). This budget was adopted by the Oakland City Council by resolution on June 28, 2012.

Like the State of California and many cities, Oakland has faced very difficult economic and financial circumstances over the last several years as a result of the Great Recession. This has required that the City take dramatic steps to maintain balance between revenues and expenditures. The City addressed General Purpose Fund (GPF) budget shortfalls averaging over \$50M each year by reducing service levels and headcount. City employees, elected officials, and residents came together to create solutions to extraordinary fiscal challenges. After many consecutive years of budget shortfalls and service eliminations, the City of Oakland is stabilizing.

Despite difficult circumstances, the City has made notable, prudent investments to improve its financial situation, such as paying down negative funds, increasing the ratio of funded pension obligations, and fully funding the GPF reserve. The City is also fortunately experiencing modest economic growth that is expected to accelerate. Growth has been noteworthy in employment, property tax, sales tax, and business license tax. Although there is still considerable uncertainty regarding the future, including the State budget, the dissolution of Redevelopment, possible federal receivership of the Oakland Police Department, and the strength of economic recovery, the City is cautiously optimistic about its financial condition and ability to provide priority services.

The Proposed FY 2012-13 Midcycle Budget amendments reflect the Administration's steadfast commitment to putting Oakland on long term, stable financial ground. During the development of the proposed midcycle budget, the City Administration attempted to adhere to the budget principles used during the FY 2011-13 development process.

Principle 1: Achieve a long-term structurally balanced budget through efficiencies, permanent reductions to the expenditure base, and/or revenue enhancements. Minimize reliance on reserves or the use of one-time revenues for ongoing expenditures. Continue to implement the budget to ensure that the budget is balanced.

Principle 2: Give highest priority to protecting the most essential City services as reflected in the Amended Policy Budget for FY 2011-2013.

Principle 3: Maintain an open and transparent process for City employees and the public. Public involvement shall be encouraged in the budget decision-making process through public hearings, public outreach, and information.

Principle 4: Minimize the negative impact on Oakland residents, businesses, and employees.

Principle 5: Help strengthen the City's position in the financial and capital markets.

Principle 6: 8. Ensure that budget balancing approaches have no negative impact, or minimal impact, on future budgets to ensure high standards of fiscal integrity and management in the interest of preserving the City's credit ratings.

Principle 7: General Fund revenues shall not be earmarked for any particular purpose, unless required by law or generally accepted accounting principles (GAAP).

Principle 8: All Enterprise Funds shall work to become fully self-supporting from revenues generated by rates, fees, and charges.

Principle 9: Defer any new program commitments and initiatives or program expansions, unless those programs stimulate the local economy, job creation, are cost neutral, generate new revenues, have a significant return on investment for the General Purpose Fund, and/or are funded through redeployment of existing resources.

In addition, we ensured that all proposed changes in the midcycle budget were consistent with the following adopted Mayor-Council Priorities:

- Public Safety;
- Sustainable & Healthy Environment;
- Economic Development;
- Community Involvement & Empowerment;
- Public-Private Partnerships; and
- Government Solvency & Transparency.

(Source: priorities identified during FY 2009-11 budget development process)

Following these principles, and due to improved financial circumstances, the budget includes no layoffs, for the first time in more than four years. The budget also invests in essential services that the City Council has repeatedly expressed are its highest priorities, public safety and economic development,

such as scheduling three police academies, funding for police evaluation and reform, funding key economic development initiatives, as well as restoring senior and recreation center hours.

Later this fiscal year staff will bring forward recommendations to strategically address some of the City's chronically deferred capital expenditures and unfunded liabilities, such as the establishment of an Other Post Employment Benefits (OPEB) trust with a significant initial down payment, replacement plans for our most critical fleet and information technology needs, and a set of revised financial policies to continue to provide the tools to maintain strong financial discipline.

The City recently issued the Five-Year Financial Plan, which forecasts the City's financial condition over the next five years. It indicates that there will likely be room in the next budget for additional investment in top community priorities, including public safety and streets and infrastructure. As follow up to the forecast, in spring 2013, the City will publish a Five-Year Financial Plan – Service Levels and Budget Strategies report. The report will include specific recommendations of service levels and revenue mechanisms that will provide sustainable, long-term budget balancing, and will feed directly into the creation of the FY 2013-15 Biennial Proposed Budget.

Oakland continues to be on the rise. We recognize that achieving long-term financial health will require us to fully acknowledge long-term liabilities, live within our means, and strike the appropriate balance between current services and long-term investments. We will need to revise service levels to sustainable levels and ensure efficiency of work practices. With wise, informed decision making, the City has the capacity to balance revenues and expenditures while providing excellent services at appropriate levels.

Respectfully submitted,



Deanna J. Santana
City Administrator

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MAYOR/COUNCIL PRIORITIES

MAYOR/COUNCIL PRIORITIES

NOTES

MAYOR/COUNCIL PRIORITIES

FY 2011-13

CITY OF OAKLAND PRIORITIES

The Mayor and the City Council each set priorities for the City. All City activities are structured to support these priorities; and the City's FY 2011-13 Budget provides the framework through which the City's goals and objectives are achieved.

Public Safety: Provide an adequate and uncompromised level of public safety services to Oakland residents and businesses; reduce crime and violence; engage youth in programs and services that prevent violence; and provide reentry opportunities for ex-offenders.

- Reduce crime and ensure public safety for every Oakland neighborhood by implementing a comprehensive crime prevention/reduction strategy.

Sustainable and Healthy Environment: Invest and encourage private investment in clean and renewable energy; protect and support clean environment; and give Oakland residents an opportunity to lead a healthy life, have healthy life options and make healthy choices.

- **Infrastructure:** Provide clean, well-maintained and accessible streets, sidewalks, facilities, amenities, parks, recreational facilities and trees.
- **Sustainable City:** Maximize socially and environmentally sustainable economic growth, including conserving natural resources.
- **Healthcare:** Provide ample programs to support the mental, physical and spiritual health of Oakland residents.

Economic Development: Foster sustainable economic growth and development for the benefit of Oakland residents and businesses.

- Develop comprehensive business attraction, retention and growth initiatives to attract green, biotech and other businesses that will result in more jobs for Oakland residents.
- Continue to develop retail space and other attractions that will draw visitors to the City of Oakland.

Community Involvement and Empowerment: Create sense of hope and empowerment among Oaklanders, especially the youth; provide Oaklanders with educational choices through the City Museum and libraries, and partnerships with the School District and other educational establishments.

- **Social Equity:** Encourage and support social equity for all Oakland residents.
- **Youth & Seniors:** Provide effective programs that will allow youth, seniors and people with disabilities to thrive in their communities.

Public-Private Partnerships: Engage private companies and other governmental agencies in forming public-private partnerships, to raise funds and deliver needed programs and services in an effective, efficient and all-inclusive manner.

Government Solvency and Transparency: Deliver City services in an open, transparent, effective and efficient manner; and protect and manage City's resources in a fiscally responsible and prudent manner.

- **Efficiency & Responsiveness to Residents:** Ensure that City staff responds to residents in a timely and effective manner by establishing minimum standards of service.
- **Fiscally Responsible City:** Develop and institutionalize sound financial management policies and practices.

MAYOR/COUNCIL PRIORITIES

NOTES

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FINANCIAL SUMMARIES

SUMMARY OF SIGNIFICANT ADOPTED BUDGET CHANGES AND REVENUE ENHANCEMENTS FY 2012-13

| ORGANIZATIONAL CHANGES | FTE | FY 2012-13 Savings (in millions) |
|--|---------|--|
| CITY ADMINISTRATOR | | |
| Transfer Out - ADA to PWA (GPF portion transferred to Fund 7760) | (2.75) | (\$422,549) |
| Transfer In - Employee Relations from DHRM and consolidate with Equal Opportunity | 4.00 | \$649,561 |
| Transfer In - The Revenue Division from FMA to CAO (Budget) | 15.00 | \$3,483,629 |
| Transfer In - Parking Revenue Collection from FMA to CAO (Budget) | 25.00 | \$6,711,743 |
| Transfer Out - Equal Access to DHRM | (2.00) | (\$235,204) |
| Create Office of Economic Development and Office of Neighborhood Investment - See details below in CEDA section | | |
| Transfer Out - Neighborhood Services Division to the Department of Community Services | (4.00) | (\$367,217) |
| ADMINISTRATIVE SERVICES | | |
| FINANCE & MANAGEMENT | | |
| Transfer Out - Risk Management to DHRM | (7.00) | (\$1,304,353) |
| Transfer Out - Revenue Division to CAO (Budget) | (15.00) | (\$3,415,323) |
| Transfer In - Retirement from DHRM | 4.00 | \$2,238,803 |
| Transfer Out - Parking Enforcement to OPD, Repair Operations to PWA and Parking Revenue Collection to CAO (Budget) | (99.20) | (\$12,214,382) |
| Transfer In - Commercial Lending Program from CEDA (Fund 2105 HUD-EDI) [Account Clerk I and Loan Servicing Specialist] | 2.00 | \$298,969 |
| HUMAN RESOURCES | | |
| Transfer In - Risk Management from FMA and Consolidated Benefits & Risk Divisions | 7.00 | \$1,304,353 |
| Transfer Out - Retirement to FMA | (4.00) | (\$2,238,803) |
| Transfer Out - Employee Relations to CAO | (4.00) | (\$649,561) |
| Transfer In - Equal Access from CAO | 2.00 | \$235,204 |
| POLICE SERVICES | | |
| Transfer In - Parking Enforcement, including Administrative Services Mgr II | 66.20 | \$4,860,291 |
| Transfer Out - Neighborhood Service Coordinators to the Department of Community Services | (4.00) | (\$367,217) |

FINANCIAL SUMMARIES

SUMMARY OF SIGNIFICANT ADOPTED BUDGET CHANGES AND REVENUE ENHANCEMENTS

FY 2012-13

(continued)

| ORGANIZATIONAL CHANGES | FTE | FY 2012-13 Savings (in millions) |
|-------------------------------|------------|---|
|-------------------------------|------------|---|

COMMUNITY SERVICES

Combine the Office of Parks & Recreation and the Department of Human Services into a new Department of Community Services:

Transfer In - Neighborhood Services Division from the CAO and Police Department

PUBLIC WORKS AGENCY

Transfer In - ADA from CAO (all funds)

2.75

\$422,549

Transfer In - Parking Repair Operations from Revenue (7.00 Parking Meter Repair Workers)

7.00

\$642,348

COMMUNITY AND ECONOMIC DEVELOPMENT

Dissolve the Community and Economic Development Agency:

Create Department of Housing and Community Development

Create Department of Planning, Building and Neighborhood Preservation

Create Office of Economic Development and Office of Neighborhood Investment in City Administrator's Office

| GENERAL PURPOSE FUND (GPF) REVENUE CHANGES | FTE | FY 2012-13 Savings (in millions) |
|---|------------|---|
|---|------------|---|

Reduce GPF subsidy to the Comprehensive Clean-up Fund (1720)

\$270,000

Sale of the former Champion Street Fire Station

\$325,000

Projected Residual Property Tax Trust Revenues from ROPS

\$3,700,000

| GENERAL PURPOSE FUND (GPF) EXPENDITURE CHANGES | FTE | FY 2012-13 Savings (in millions) |
|---|------------|---|
|---|------------|---|

MAYOR

Reduction target equivalent to 40% of Department's Redevelopment Budget

(\$221,718)

Transfer 50% Special Assistant to the Mayor from Measure Y to GPF, consistent with previously adopted Council action on Measure Y budget.

\$100,000

FINANCIAL SUMMARIES

SUMMARY OF SIGNIFICANT ADOPTED BUDGET CHANGES AND REVENUE ENHANCEMENTS

FY 2012-13

(continued)

| GENERAL PURPOSE FUND (GPF) EXPENDITURE CHANGES | FTE | FY 2012-13 Savings (in millions) |
|--|------------|---|
| CITY ADMINISTRATOR | | |
| Reductions and adjustments in CAO Administration including Agenda Management [Assistant to the City Administrator], Equal Opportunity [Equal Opportunity Specialist], Contracting [Delete Director of Contracts & Purchasing/Add Manager of Contract & Employment Services], and other Administration [Mayor's PSE 14, PPT.]; Delete Program Analyst III/Add City Administrator Analyst; Delete Assistant to the City Administrator (Nuisance/Special Permits)/Add Deputy City Administrator; Delete Mayor's PSE 14, PT/Add City Administrator Analyst | (0.80) | \$135,799 |
| Reductions in KTOP [Cable TV Station Mgr; 1.0 Cable Operations Technician; 1.0 Cable TV Producer; .95 Cable TV Production Asst, PPT] | (3.95) | (\$480,510) |
| Reduction in Oaklanders Assistance Center [Mayor's PSE 14] | (1.00) | (\$80,155) |
| Executive Director of Public Ethics to also manage Citizen's Police Review Board; Consolidation of Complaint Intake remains in FY 12-13 Budget, as previously adopted. Eliminate Asst to the City Administrator. | (1.00) | (\$180,967) |
| Transfer 0.30 FTE to Fund 2251 (Executive Assistant to the Assistant City Administrator) | (0.30) | (\$29,107) |
| Transfer 0.45 FTE to Fund 2415 (Assistant City Administrator; City Administrator Analyst) | (0.45) | (\$97,670) |
| Civilianize Office of Inspector General. Add IG, Asst Police Auditor, Deputy Police Auditor (new classifications) | 2.00 | \$300,000 |
| Transfer previously-grant funded CPRB positions to 1010 | 4.00 | \$410,000 |
| Savings associated with the hiring process of citizens police review board staff | | (\$734,079) |
| Add Cultural Center JOA and Insurance assessments to GPF (Formerly paid by Redevelopment) | 1.00 | \$125,000 |
| Add Website Maint. & Enhancement; Civic Engagement Online Tools | | \$125,000 |
| Add Director of Economic & Workforce Development | 0.60 | \$154,000 |
| Delete UEA III / Add UEA IV | | \$20,000 |
| Shift 50% UEA I to Enterprise Zone Program budget | (0.50) | (\$36,146) |
| Add Community Festivals and Street Fairs | | \$60,000 |
| Add Tours Program Position | 0.50 | \$62,277 |
| CITY ATTORNEY | | |
| Reduction target equivalent to 40% of Department's Redevelopment Budget | | (\$1,191,769) |
| Transfer 1.0 FTE to Fund 1710 (Deputy City Attorney IV) | (1.00) | (\$122,102) |

FINANCIAL SUMMARIES

SUMMARY OF SIGNIFICANT ADOPTED BUDGET CHANGES AND REVENUE ENHANCEMENTS

FY 2012-13

(continued)

| GENERAL PURPOSE FUND (GPF) EXPENDITURE CHANGES | FTE | FY 2012-13 Savings (in millions) |
|--|--------|--|
| CITY ATTORNEY (continued) | | |
| Transfer 0.45 FTE to Fund 2231 (Deputy City Attorney II; Deputy City Attorney IV) | (0.45) | (\$97,519) |
| Transfer 2.0 FTE to Fund 2415 (Paralegal; Deputy City Attorney III) | (2.00) | (\$329,368) |
| Transfer 2.0 FTE to Fund 3100 (Deputy City Attorney II; Deputy City Attorney V) | (2.00) | (\$423,479) |
| CITY CLERK | | |
| Eliminate Administrative Assistant II | (1.00) | (\$71,094) |
| ADMINISTRATIVE SERVICES | | |
| Unfreeze Administrative Services Agency Director | 0.50 | \$149,000 |
| Fully fund audit services contract, per Council Resolution | | \$110,000 |
| INFORMATION TECHNOLOGY | | |
| Freeze Director of Information Technology | (1.00) | (\$179,492) |
| Transfer Manager Information Systems to Fund 2415 and move to Department of Planning and Neighborhood Preservation | (1.00) | (\$206,672) |
| Delete City Administrator Analyst/Add Microcomputer Specialist I; Delete Technical Communications Specialist/Add Microcomputer Specialist II; Delete Project Manager/Add Information Systems Supervisor; Delete Project Manager/Add Telecommunications System Engineer | - | (\$31,189) |
| Transfer 0.33 FTE Systems Programmer II to Fund 4200 | (0.33) | (\$35,746) |
| FINANCE & MANAGEMENT | | |
| Freeze FMA Agency Director | (1.00) | (\$268,995) |
| Eliminate Parking Director; Add ASM II (transfer ASM II to OPD with Parking Enforcement) | - | (\$38,994) |
| Transfer 1.0 FTE to Fund 2105 | (1.00) | (\$173,664) |
| Transfer 0.25 FTE Budget & Operations Analyst III to Fund 2211 | (0.25) | (\$34,823) |
| Transfer 0.50 FTE Accountant III to Fund 2415 | (0.50) | (\$60,278) |
| Transfer 0.25 FTE Accountant III to Fund 3100 | (0.25) | (\$27,199) |
| HUMAN RESOURCES | | |
| Eliminate 2.0 Manager, Human Resources | (1.00) | (\$211,456) |
| Add Equal Access - Language & Interpretation Contract | | \$150,000 |
| Add Staff Training and Development | | \$75,000 |

FINANCIAL SUMMARIES

SUMMARY OF SIGNIFICANT ADOPTED BUDGET CHANGES AND REVENUE ENHANCEMENTS

FY 2012-13

(continued)

| GENERAL PURPOSE FUND (GPF) EXPENDITURE CHANGES | FTE | FY 2012-13 Savings (in millions) |
|--|--------|--|
| POLICE SERVICES | | |
| Eliminate Assistant to the Director (transfer to vacant pos. in Fire) | (1.00) | (\$147,106) |
| Delete Police Records Specialist and Police Services Technician from 1010 | (2.00) | (\$137,020) |
| Add 20% Police Svcs. Mgr. I (80% to Worker's Comp Fund) | 0.20 | \$27,403 |
| Transfer 2.0 FTE Police Officers to Fund 2416 | (2.00) | (\$347,920) |
| Transfer Criminalist III to Fund 2159 (State of California Grants) | (1.00) | (\$136,965) |
| Cost-neutral Add/Deletes: Delete Police Personnel Operations Specialist/Add Support Services Supervisor; Delete 5 Police Communications Dispatchers/Add 5 Police Communications Operators; Delete Account Clerk III/Add Information Systems Supervisor | | |
| Add OPD Full Academy #2 (January 2013) and Independent OPD Department-wide Assessment | | \$2,400,000 |
| Add OPD Third Academy (June 2013) | | \$1,050,000 |
| Add appropriation for IA investigation contracts | | \$750,000 |
| Add Expand Shot-Spotter Area Coverage | | \$264,000 |
| FIRE SERVICES | | |
| Eliminate vacant Heavy Equipment Operator (Fund 1720) | (1.00) | (\$87,653) |
| Transfer Administrative Services Manager I to Fund 1150 (Worker's Comp) | (0.80) | (\$121,455) |
| Fully fund Emergency Services Manager | 1.00 | \$166,000 |
| Remove savings for Fire Inspectors | | \$400,000 |
| COMMUNITY SERVICES | | |
| Consolidate Two Department Directors (OPR & DHS) | (1.00) | (\$242,646) |
| Add Two Assistant Directors | 2.00 | \$362,040 |
| PARKS & RECREATION | | |
| Adjustment of some Rec Center operational hours - no Mondays, but later on other days; Close San Antonio Rec Center as traditional program director site and develop into citywide sports complex. | (3.77) | (\$121,314) |
| Transfer Davie Tennis Stadium from a subsidized City program [1.0 Rec Program Director; 1.0 PT Staff; O&M] to OPR's Self Sustaining Fund (1820) | (2.00) | (\$118,041) |
| Eliminate Marine & Aquatics Program Supervisor | (1.00) | (\$112,672) |
| Eliminate Subsidy, JL Aquatic Center | | (\$53,000) |
| Move East Oakland Sports Center to Self-Sustaining Fund (Fund 1820) | | (\$200,000) |

FINANCIAL SUMMARIES

SUMMARY OF SIGNIFICANT ADOPTED BUDGET CHANGES AND REVENUE ENHANCEMENTS

FY 2012-13

(continued)

| GENERAL PURPOSE FUND (GPF) EXPENDITURE CHANGES | FTE | FY 2012-13 Savings (in millions) |
|--|--------|--|
| COMMUNITY SERVICES (continued) | | |
| PARKS & RECREATION (continued) | | |
| Add Recreation Center Monday Openings | | \$110,000 |
| HUMAN SERVICES | | |
| Restore Youth Commission staffing | 1.00 | \$76,000 |
| Eliminate Senior Services Administrator | (0.53) | (\$92,590) |
| Add Program Analyst II, PPT | 0.50 | \$55,911 |
| Eliminate Executive Assistant | (1.00) | (\$95,551) |
| Transfer Community Housing Staff to Fund 2108 | (3.57) | (\$442,790) |
| Restore Senior Center Hours | | \$300,000 |
| NON-DEPARTMENTAL | | |
| Set-aside for parking meter debt service (1200 new meters) | | \$100,000 |
| Add Code for America (CPA) | | \$180,000 |
| Coliseum City EIR | | \$400,000 |
| Add Day Laborers Program | | \$170,000 |
| Add 1 furlough day for civilians / equiv for OPD and OFD | | \$1,050,000 |

FINANCIAL SUMMARIES

FY 2012-13 MIDCYCLE ADOPTED BUDGET SUMMARY BY FUND

| Fund | Fund Description | FY 2011-12 Pre-Audit Ending Fund Balance | FY 2012-13 Midcycle Adopted Revenues | FY 2012-13 Midcycle Adopted Expenditures | FY 2012-13 Estimated Ending Fund Balance | Adopted Midcycle Positions (FTEs) |
|------|--|---|---|---|---|--|
| 1010 | General Fund: General Purpose | 82,628,219 | 409,167,177 | 409,169,334 | 82,626,062 | 1,951.97 |
| 1100 | Self Insurance Liability | (22,980,339) | 21,014,627 | 19,224,104 | (21,189,816) | 18.19 |
| 1150 | Worker's Compensation Insurance Claims | - | - | - | - | 13.21 |
| 1200 | Pension Override Tax Revenue | 70,284,191 | 58,571,162 | 55,185,782 | 73,669,571 | - |
| 1610 | Successor Redevelopment Agency Reimbursement Fund | (2,556) | 12,493,043 | 12,254,761 | 235,726 | 60.49 |
| 1700 | Mandatory Refuse Program | (6,486,133) | 2,396,949 | 2,090,759 | (6,179,943) | 15.66 |
| 1710 | Recycling Program | 3,891,753 | 9,316,884 | 9,008,058 | 4,200,579 | 14.43 |
| 1720 | Comprehensive Clean-up | 5,909,026 | 18,785,549 | 18,785,549 | 5,909,026 | 118.68 |
| 1730 | Henry J Kaiser Convention Center | (3,490,580) | 579,589 | - | (2,910,991) | - |
| 1740 | Hazardous Materials Inspections | 1,404,959 | 821,063 | 817,543 | 1,408,479 | 6.10 |
| 1750 | Multipurpose Reserve | (4,615,905) | 5,171,151 | 5,171,151 | (4,615,905) | 8.94 |
| 1760 | Telecommunications Reserve | (197,957) | 1,404,364 | 1,321,026 | (114,619) | 9.66 |
| 1770 | Telecommunications Land Use | 591,202 | 616,773 | 613,754 | 594,221 | 2.30 |
| 1780 | Kid's First Oakland Children's Fund | 1,761,024 | 10,954,613 | 10,866,230 | 1,849,407 | 7.15 |
| 1791 | Contract Administration Fee | (2,942,764) | 579,605 | - | (2,363,159) | - |
| 1820 | OPRCA Self Sustaining Revolving Fund | 1,495,429 | 4,661,682 | 4,656,544 | 1,500,567 | 91.86 |
| 2102 | Department of Agriculture | (107,943) | 1,095,000 | 1,079,936 | (92,879) | 6.50 |
| 2103 | HUD-ESG/SHP/HOPWA | (2,916,975) | 6,061,580 | 6,041,278 | (2,896,673) | 0.81 |
| 2105 | HUD-EDI Grants | 1,218,305 | - | - | 1,218,305 | 2.20 |
| 2107 | HUD-108 | (202,353) | 2,122,000 | 2,122,000 | (202,353) | - |
| 2108 | HUD-CDBG | 2,013,929 | 7,754,122 | 7,754,122 | 2,013,929 | 28.80 |
| 2109 | HUD-Home | 2,567,568 | 2,355,822 | 2,355,822 | 2,567,568 | 4.70 |
| 2112 | Department of Justice | (24,104) | 596,635 | 156,725 | 415,806 | 1.00 |
| 2114 | Department of Labor | (38,325) | 1,294,896 | 1,197,113 | 59,458 | 63.35 |
| 2116 | Department of Transportation | (205,489) | 1,250,000 | 1,250,000 | (205,489) | - |
| 2120 | Federal Action Agency | (18,118) | 329,801 | 322,939 | (11,256) | 0.78 |
| 2123 | US Dept of Homeland Security | 1,044,242 | 188,160 | (72,087) | 1,304,489 | 8.10 |
| 2124 | Federal Emergency Management Agency (FEMA) | (898,403) | 429,417 | 429,150 | (898,136) | 3.35 |
| 2128 | Department of Health and Human Services | (259,954) | 17,753,149 | 17,753,149 | (259,954) | 146.20 |

FINANCIAL SUMMARIES

FY 2012-13 MIDCYCLE ADOPTED BUDGET SUMMARY BY FUND (CONT'D)

| Fund | Fund Description | FY 2011-12 Pre-Audit Ending Fund Balance | FY 2012-13 Midcycle Adopted Revenues | FY 2012-13 Midcycle Adopted Expenditures | FY 2012-13 Estimated Ending Fund Balance | Adopted Midcycle Positions (FTEs) |
|------|--|---|---|---|---|--|
| 2138 | California Department of Education | (33,537) | 1,174,283 | 1,174,283 | (33,537) | - |
| 2140 | California Department of Transportation | 173,259 | 100,000 | 100,000 | 173,259 | - |
| 2146 | California State Emergency Services | 1,974,675 | 55,063 | 55,063 | 1,974,675 | 0.25 |
| 2148 | California Library Services | (563,451) | 68,392 | 65,421 | (560,480) | 1.08 |
| 2159 | State of California Other | (344,849) | 664,123 | 727,955 | (408,681) | 3.62 |
| 2160 | County of Alameda: Grants | 2,969,458 | 1,427,880 | 1,418,040 | 2,979,298 | 2.09 |
| 2163 | Metro Transportation Com: Program Grant | (472,025) | 1,332,719 | 1,328,713 | (468,019) | 0.27 |
| 2172 | Alameda County: Vehicle Abatement Authority | 190,785 | 380,000 | 352,240 | 218,545 | 2.00 |
| 2190 | Private Grants | (382,939) | 35,280 | 24,732 | (372,391) | 0.20 |
| 2195 | Workforce Investment Act | 438,704 | 5,733,625 | 5,603,252 | 569,077 | 9.23 |
| 2211 | Measure B: ACTIA | 7,452,168 | 8,634,380 | 8,510,403 | 7,576,145 | 28.57 |
| 2212 | Measure B: Bicycle/Pedestrian Pass-Thru Funds | 3,305,387 | 1,010,000 | 1,010,000 | 3,305,387 | - |
| 2213 | Measure B: Paratransit - ACTIA | 16,283 | 1,116,080 | 929,860 | 202,503 | 4.41 |
| 2230 | State Gas Tax | 2,807,668 | 6,798,635 | 6,543,089 | 3,063,214 | 31.89 |
| 2231 | State Gas Tax-Prop 42 Replacement Funds | 5,689,654 | 4,184,333 | 4,167,362 | 5,706,625 | 15.63 |
| 2241 | Measure Q-Library Services Retention & Enhancement | 5,040,268 | 15,483,178 | 15,435,946 | 5,087,500 | 142.04 |
| 2250 | Measure N: Fund | 1,143,469 | 1,560,914 | 1,560,913 | 1,143,470 | 7.10 |
| 2251 | Measure Y: Public Safety Act 2004 | 5,104,722 | 22,782,185 | 22,686,119 | 5,200,788 | 72.55 |
| 2310 | Lighting and Landscape Assessment District | (1,403,288) | 18,711,097 | 18,957,570 | (1,649,761) | 82.69 |
| 2321 | Wildland Fire Prevention Assess District | 1,656,656 | 1,850,518 | 1,850,518 | 1,656,656 | 1.00 |
| 2330 | Werner Court Vegetation Mgmt District | 15,313 | 6,200 | 6,200 | 15,313 | - |
| 2411 | False Alarm Reduction Program | 1,655,444 | 2,147,558 | 2,147,558 | 1,655,444 | 6.50 |
| 2412 | Alameda County: Emergency Dispatch Service Supplemental Assessment | 159,238 | 1,773,649 | 1,748,057 | 184,830 | 11.10 |
| 2413 | Rent Adjustment Program Fund | 2,288,258 | 1,905,303 | 1,909,904 | 2,283,657 | 13.70 |
| 2415 | Development Service Fund | (953,720) | 24,018,000 | 22,081,768 | 982,512 | 135.36 |

FINANCIAL SUMMARIES

FY 2012-13 MIDCYCLE ADOPTED BUDGET SUMMARY BY FUND (CONT'D)

| Fund | Fund Description | FY 2011-12 Pre-Audit Ending Fund Balance | FY 2012-13 Midcycle Adopted Revenues | FY 2012-13 Midcycle Adopted Expenditures | FY 2012-13 Estimated Ending Fund Balance | Adopted Midcycle Positions (FTEs) |
|------|---|---|---|---|---|--|
| 2416 | Traffic Safety Fund | 1,026,809 | 3,065,864 | 3,011,501 | 1,081,172 | 21.37 |
| 2417 | Excess Litter Fee Fund | 188,851 | 440,900 | 440,900 | 188,851 | - |
| 2419 | Transient Occupancy Tax (TOT) Surcharge | 585,017 | 2,963,047 | 2,963,047 | 585,017 | - |
| 2607 | Department of Justice-COPS Hiring Recovery Program (ARRA) | 50,606 | - | - | 50,606 | 25.00 |
| 2609 | Dept of Energy-EECBG Program (ARRA) | (187,077) | - | 99,414 | (286,491) | 1.00 |
| 2612 | CA Community Svcs Weatherization Asst (ARRA) | 363,758 | - | - | 363,758 | 1.50 |
| 2826 | Mortgage Revenue | 571,908 | 125,000 | 125,000 | 571,908 | - |
| 2990 | Public Works Grants | (651,723) | 280,000 | 280,000 | (651,723) | 1.47 |
| 2993 | Library Grants | 191,093 | 250,000 | 250,000 | 191,093 | - |
| 2994 | Social Services Grants | 155,397 | 56,000 | 56,000 | 155,397 | - |
| 2995 | Police Grants | 58,394 | 20,000 | 20,000 | 58,394 | - |
| 2996 | Parks and Recreation Grants 2001 | 16,714 | 16,847 | 16,847 | 16,714 | - |
| 2999 | Miscellaneous Grants | 7,467,594 | 1,300,000 | 1,300,000 | 7,467,594 | - |
| 3100 | Sewer Service Fund | 148,616,281 | 57,741,255 | 57,741,255 | 148,616,281 | 139.97 |
| 3150 | Sewer Rate Stabilization Fund | 500,993 | 500,000 | - | 1,000,993 | - |
| 3200 | Golf Course | 4,704,831 | 895,950 | 890,642 | 4,710,139 | 0.75 |
| 4100 | Equipment | (7,341,159) | 17,086,928 | 15,229,491 | (5,483,722) | 53.00 |
| 4200 | Radio / Telecommunications | 2,256,915 | 3,577,377 | 3,491,399 | 2,342,893 | 9.61 |
| 4210 | Telephone Equipment and Software | 1,590,913 | 308,530 | 87,376 | 1,812,067 | - |
| 4300 | Reproduction | (790,244) | 1,440,745 | 1,412,391 | (761,890) | 5.00 |
| 4400 | City Facilities | (23,891,648) | 23,226,382 | 22,350,467 | (23,015,733) | 105.43 |
| 4450 | City Facilities Energy Conservation Projects | 3,067,367 | - | - | 3,067,367 | 0.50 |
| 4500 | Central Stores | (4,090,449) | 425,838 | 309,637 | (3,974,248) | 2.50 |
| 4550 | Purchasing | (526,552) | 777,965 | 777,965 | (526,552) | 8.00 |
| 5130 | Rockridge: Library Assessment District | 418,566 | 134,420 | 3,387 | 549,599 | - |
| 5321 | Measure DD: 2009B Clean Water, Safe Parks & Open Space Trust Fund for Oakland | 34,685,536 | - | - | 34,685,536 | 4.50 |

FINANCIAL SUMMARIES

FY 2012-13 MIDCYCLE ADOPTED BUDGET SUMMARY BY FUND (CONT'D)

| Fund | Fund Description | FY 2011-12 Pre-Audit Ending Fund Balance | FY 2012-13 Midcycle Adopted Revenues | FY 2012-13 Midcycle Adopted Expenditures | FY 2012-13 Estimated Ending Fund Balance | Adopted Midcycle Positions (FTEs) |
|------|---|---|---|---|---|--|
| 2416 | Traffic Safety Fund | 1,026,809 | 3,065,864 | 3,011,501 | 1,081,172 | 21.37 |
| 5505 | Municipal Capital Improvement: Public Arts | 1,386,458 | 276,526 | 276,526 | 1,386,458 | 1.50 |
| 5510 | Capital Reserves | 2,207,243 | 1,000,000 | 1,000,000 | 2,207,243 | - |
| 5671 | OBRA: Leasing & Utility | 61,531,141 | 3,120,000 | 3,120,001 | 61,531,140 | 2.75 |
| 6014 | Oakland Convention Center 1992 | 82,902 | 14,133,110 | 14,126,610 | 89,402 | - |
| 6027 | JPFA Capital Projects: Series 2005 | 82,483,415 | 11,164,010 | 11,164,010 | 82,483,415 | - |
| 6032 | Taxable Pension Obligation: Series 2001 | 30,101 | 39,559,020 | 39,559,020 | 30,101 | - |
| 6036 | JPFA Refunding Revenue Bonds: 2008 Series A-1 (Tax-Exempt Bonds) | 12,529,563 | 19,718,760 | 19,718,760 | 12,529,563 | - |
| 6037 | JPFA Refunding Revenue Bonds: 2008 Series A-2 (Taxable Bonds) | 2,075,243 | 5,532,260 | 5,532,260 | 2,075,243 | - |
| 6063 | General Obligation Bonds: Series 2005 | 4,346,674 | 11,162,090 | 11,162,090 | 4,346,674 | - |
| 6310 | Measure G: 2002A Zoo, Museum, Chabot | 2,147,107 | 2,555,010 | 2,555,010 | 2,147,107 | - |
| 6311 | Measure G: 2006 Zoo, Museum | 719,578 | 1,329,360 | 1,326,370 | 722,568 | - |
| 6320 | Measure DD: 2003A Clean Water, Safe Parks and Open Space Trust Fund for Oakland | 3,657,416 | 4,430,300 | 4,430,300 | 3,657,416 | - |
| 6321 | Measure DD: 2009B Clean Water, Safe Parks & Open Space Trust Fund for Oakland | 2,675,035 | 4,615,490 | 4,615,490 | 2,675,035 | - |
| 6520 | Fire Area - Redemption | 1,085,873 | 566,610 | 496,080 | 1,156,403 | 0.40 |
| 6530 | Rockridge Area Water District - Redemption | 441,790 | 69,552 | 58,039 | 453,303 | - |
| 6540 | Skyline Sewer District - Redemption | 60,967 | 29,821 | 24,300 | 66,488 | - |
| 6555 | Piedmont Pines 2010 Utility Underground Phase I - Debt Service | 137,211 | 460,579 | 231,528 | 366,262 | - |
| 6570 | JPFA Pooled Assessment: 1996 Revenue Bonds - Assessment | (143,909) | 22,400 | 22,400 | (143,909) | - |
| 6585 | JPFA Reassessment District: 1999 Debt Service | 43,110 | 484,080 | 484,080 | 43,110 | - |
| 6612 | JPFA Lease Revenue Refunding Bonds (Admin Building): 2008 Series B | 9,082,447 | 9,068,180 | 9,068,180 | 9,082,447 | - |

FINANCIAL SUMMARIES

FY 2012-13 MIDCYCLE ADOPTED BUDGET SUMMARY BY FUND (CONT'D)

| Fund | Fund Description | FY 2011-12 Pre-Audit Ending Fund Balance | FY 2012-13 Midcycle Adopted Revenues | FY 2012-13 Midcycle Adopted Expenditures | FY 2012-13 Estimated Ending Fund Balance | Adopted Midcycle Positions (FTEs) |
|--------------------|--|---|---|---|---|--|
| 6999 | Miscellaneous Debt Service | - | 21,500,000 | 21,500,000 | - | - |
| 7100 | Police and Fire Retirement System | 268,474,499 | 2,661,077 | 2,523,215 | 268,612,361 | 3.50 |
| 7120 | Oakland Municipal Employees' Retirement System OMERS | 4,448,421 | 331,863 | 263,068 | 4,517,216 | 1.10 |
| 7130 | Employee Deferred Compensation | 206,253 | 202,685 | 191,355 | 217,583 | 1.00 |
| 7320 | Police and Fire Retirement System Refinancing Annuity Trust | 113,456,547 | 9,624,258 | 9,624,258 | 113,456,547 | - |
| 7540 | Oakland Public Library Trust | 1,747,156 | 110,879 | 110,879 | 1,747,156 | - |
| 7640 | Oakland Public Museum Trust | 789,488 | 32,610 | 32,610 | 789,488 | - |
| 7760 | Grant Clearing | 746,084 | - | 9,978 | 736,106 | 135.13 |
| 7999 | Miscellaneous Trusts | 920,503 | 69,270 | 69,270 | 920,503 | - |
| Grand Total | | 913,756,553 | 999,181,056 | 984,102,114 | 928,835,495 | 3,680.69 |

FINANCIAL SUMMARIES

NOTES

REVENUE TABLES

FINANCIAL SUMMARIES

NOTES

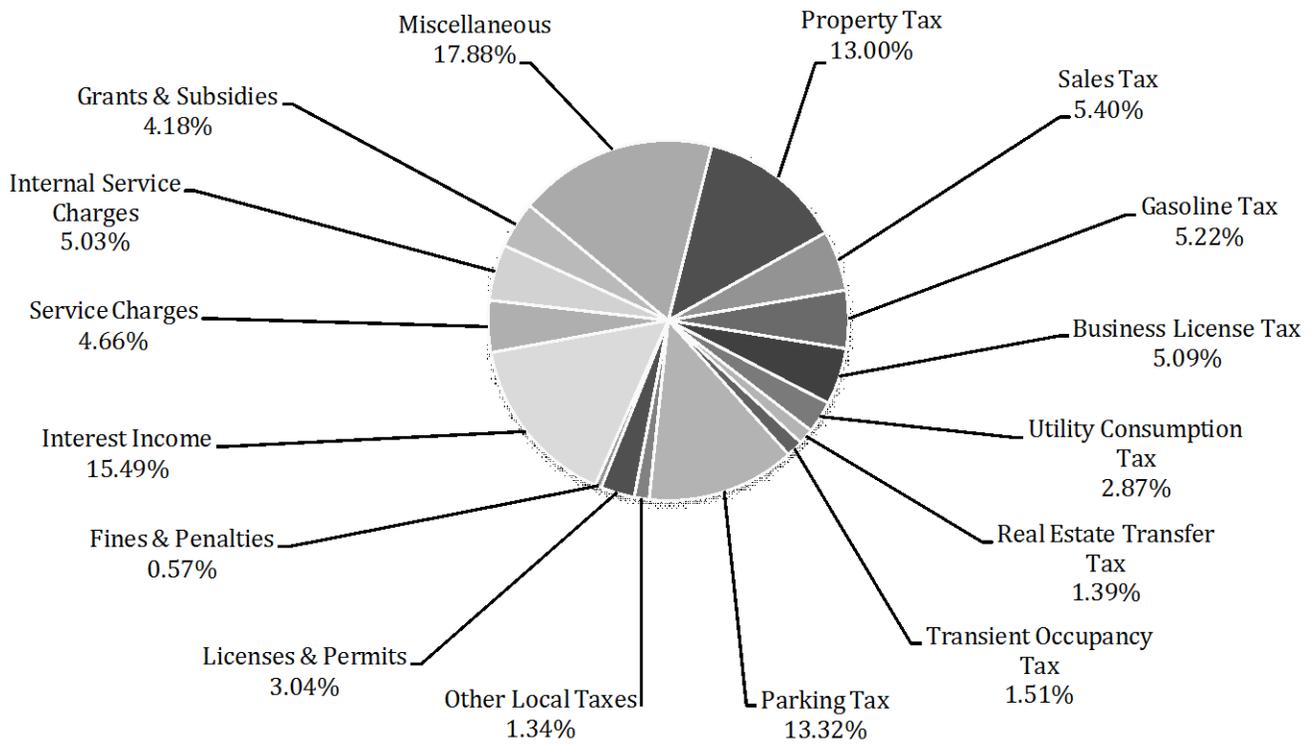
FINANCIAL SUMMARIES

ALL FUNDS REVENUE

| Revenue Type | FY 2012-13 Adopted Budget | FY 2012-13 Midcycle Adopted Budget |
|--------------------------|--|---|
| Property Tax | \$125,354,813 | \$129,054,813 |
| Sales Tax | 49,584,611 | 53,616,357 |
| Gasoline Tax | 6,637,535 | 6,637,535 |
| Business License Tax | 51,365,918 | 51,800,000 |
| Utility Consumption Tax | 51,199,282 | 50,500,000 |
| Real Estate Transfer Tax | 28,774,900 | 28,490,000 |
| Transient Occupancy Tax | 11,507,680 | 13,827,549 |
| Parking Tax | 14,472,062 | 14,992,135 |
| Other Local Taxes | 132,207,099 | 132,207,099 |
| Licenses & Permits | 13,189,090 | 13,320,000 |
| Fines & Penalties | 28,732,014 | 30,146,129 |
| Interest Income | 5,646,950 | 5,701,950 |
| Service Charges | 151,784,030 | 153,745,054 |
| Internal Service Charges | 48,025,547 | 46,204,390 |
| Grants & Subsidies | 83,899,545 | 49,972,260 |
| Miscellaneous | 45,008,345 | 41,456,448 |
| Interfund Tranfers | 153,463,272 | 177,509,337 |
| Grand Total | \$1,000,852,693 | \$999,181,056 |

FINANCIAL SUMMARIES

BREAKDOWN OF FY 2012-13 ALL FUNDS REVENUE BY TYPE



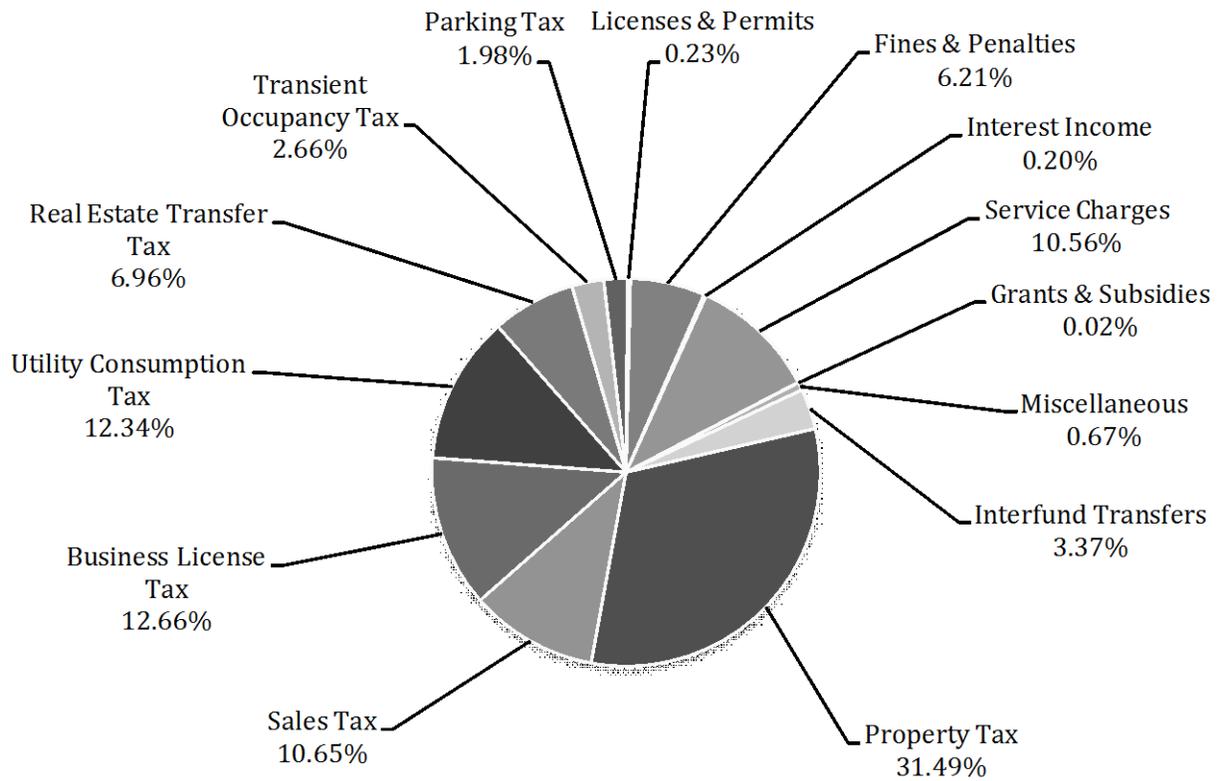
FINANCIAL SUMMARIES

GENERAL PURPOSE FUND REVENUE

| Revenue Type | FY 2012-13 Adopted Budget | FY 2012-13 Midcycle Adopted Budget |
|--------------------------|--|---|
| Property Tax | \$125,166,501 | \$128,866,501 |
| Sales Tax | 38,794,400 | 43,556,223 |
| Business License Tax | 50,869,280 | 51,800,000 |
| Utility Consumption Tax | 51,176,611 | 50,500,000 |
| Real Estate Transfer Tax | 28,490,000 | 28,490,000 |
| Transient Occupancy Tax | 8,728,370 | 10,864,502 |
| Parking Tax | 7,669,349 | 8,103,857 |
| Licenses & Permits | 939,660 | 925,570 |
| Fines & Penalties | 24,011,420 | 25,425,535 |
| Interest Income | 800,000 | 800,000 |
| Service Charges | 44,404,804 | 43,226,782 |
| Grants & Subsidies | - | 92,686 |
| Miscellaneous | 31,128,540 | 2,733,000 |
| Interfund Transfers | 2,500,000 | 13,782,521 |
| Grand Total | \$414,678,935 | \$409,167,177 |

FINANCIAL SUMMARIES

BREAKDOWN OF FY 2012-13 GPF REVENUE BY TYPE



EXPENDITURE TABLES

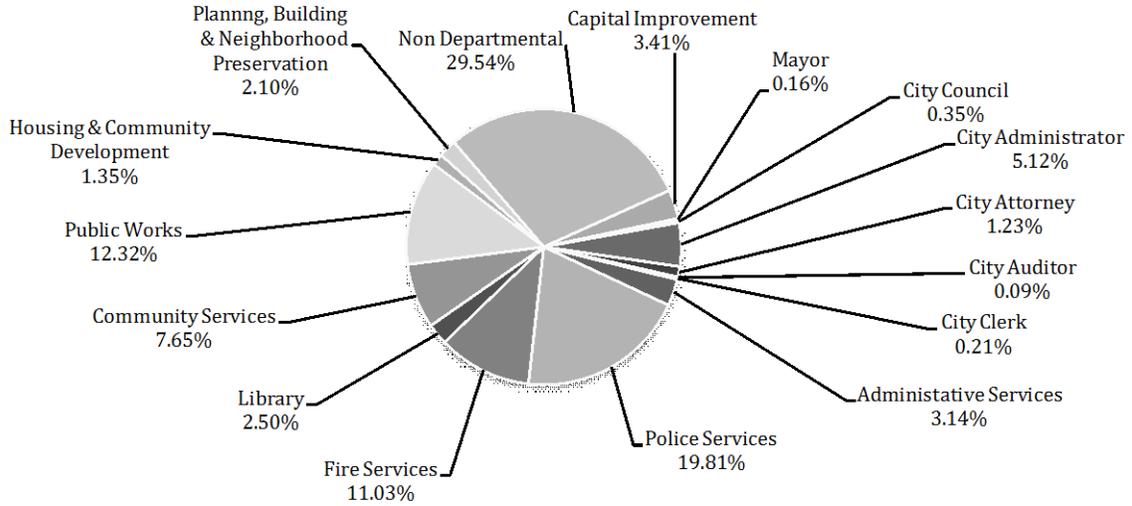
FINANCIAL SUMMARIES

ALL FUNDS EXPENDITURES

| Agency / Department | FY 2012-13 Adopted Budget | FY 2012-13 Midcycle Adopted Budget |
|---|---------------------------------|---|
| Mayor | \$1,834,415 | \$1,546,515 |
| City Council | 3,579,096 | 3,419,414 |
| City Administrator | 16,579,239 | 50,431,169 |
| City Attorney | 11,628,951 | 12,058,374 |
| City Auditor | 885,773 | 900,535 |
| City Clerk | 1,834,055 | 2,108,852 |
| Administrative Services | - | 30,909,620 |
| Information Technology | 13,258,974 | - |
| Finance and Management | 29,928,617 | - |
| Human Resources | 7,030,272 | - |
| Police Services | 187,805,776 | 194,952,142 |
| Fire Services | 105,394,152 | 108,509,408 |
| Library | 23,943,197 | 24,599,505 |
| Community Services | - | 75,264,767 |
| Parks and Recreation | 20,976,672 | - |
| Human Services | 51,025,743 | - |
| Public Works | 120,053,573 | 121,211,128 |
| Housing & Community Development | - | 13,312,193 |
| Planning, Building & Neighborhood Preservation | - | 20,708,482 |
| Community & Economic Development | 61,728,734 | - |
| Non-Departmental | 293,596,875 | 290,658,010 |
| Subtotal Expenditures | \$951,084,114 | \$950,590,114 |
| Capital Improvement Projects | 29,593,000 | 33,512,000 |
| Grand Total | \$980,677,114 | \$984,102,114 |

FINANCIAL SUMMARIES

BREAKDOWN OF FY 2012-13 MIDCYCLE ALL FUNDS EXPENDITURE BY DEPARTMENT



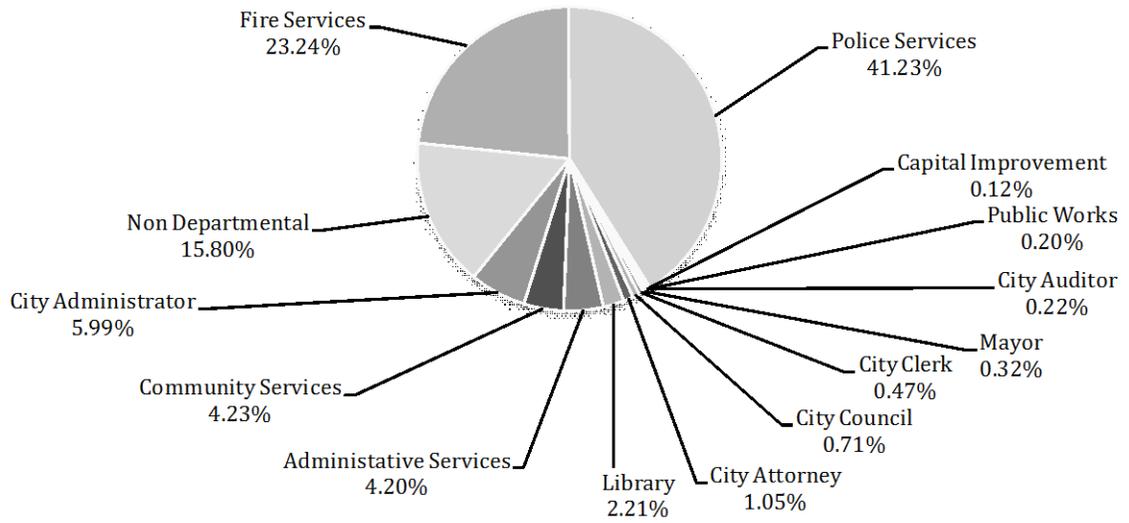
FINANCIAL SUMMARIES

GENERAL PURPOSE FUND EXPENDITURES

| Agency / Department | FY 2012-13 Adopted Budget | FY 2012-13 Midcycle Adopted Budget |
|---|---------------------------------|---|
| Mayor | \$1,168,566 | \$1,302,162 |
| City Council | 2,048,936 | 2,898,046 |
| City Administrator | 14,069,553 | 24,517,450 |
| City Attorney | 4,197,692 | 4,311,203 |
| City Auditor | 917,733 | 900,535 |
| City Clerk | 1,814,826 | 1,930,089 |
| Administrative Services | - | 17,192,769 |
| Information Technology | 6,649,450 | - |
| Finance & Management | 19,795,473 | - |
| Human Resources | 3,949,757 | - |
| Police Services | 158,846,631 | 168,711,136 |
| Fire Services | 95,209,445 | 95,082,296 |
| Library | 9,062,689 | 9,059,989 |
| Community Services | - | 17,290,866 |
| Parks & Recreation | 12,787,886 | - |
| Human Services | 4,663,526 | - |
| Public Works | - | 816,207 |
| Housing & Community Development | - | - |
| Planning, Building & Neighborhood Preservation | - | - |
| Community & Economic Development | 475,840 | - |
| Non-Departmental | 61,568,465 | 64,654,586 |
| Subtotal Expenditures | \$397,226,468 | \$408,667,334 |
| Capital Improvement Projects | 252,000 | 502,000 |
| Grand Total | \$397,478,468 | \$409,169,334 |

FINANCIAL SUMMARIES

BREAKDOWN OF FY 2012-13 MIDCYCLE GENERAL PURPOSE FUND EXPENDITURE BY DEPARTMENT



NEGATIVE FUNDS

FINANCIAL SUMMARIES

NOTES

NEGATIVE FUNDS

Many non-GPF City funds have negative balances. The poor financial standing of the funds is a result of historical overspending and/or under-recovery, as well as operational shortfalls (cost increases outpacing revenue growth).

Funds with significant negatives include: Self-Insurance Liability Fund (\$28.9 million), Kaiser Convention Center Fund (\$4.1 million), Equipment Fund (\$10.4 million), and Facilities Fund (\$26.3 million). These negative balances harm the overall health of the City's assets by borrowing from the available positive funds, such as the General Purpose Fund, internal pension assets, deferred leave balances, etc. Except for the GPF, these other positive funds are mostly restricted, and funds borrowed from them will require repayment.

FINANCIAL SUMMARIES

TEN-YEAR REPAYMENT PLAN FOR FUNDS WITH NEGATIVE BALANCES

Certain funds with negative fund balances, such as the Kaiser Convention Center Fund, were put on 10-year repayment schedules starting in FY 2005-07. The plan involves the GPF amortizing the negative balance in these funds and making annual transfers over a 10-year period. These funds are listed below.

SELF-INSURANCE FUND (1100) FINANCIAL PROJECTION

| Beginning Fund Deficit \$ (28,885,586) | Total Revenues | Total Expenditures | Change in Fund Balance | Year- End Fund Balance | Amount of Transfer | | Change in Transfer | Increase in Subsidy |
|---|----------------|--------------------|------------------------|------------------------|--------------------|-----------------|--------------------|---------------------|
| | | | | | GPF Portion | Non-GPF Portion | | |
| 2011-12 | 21,090,593 | 19,281,814 | 1,808,779 | (27,076,807) | 19,561,122 | 1,529,471 | 21,090,593 | - |
| 2012-13 | 21,014,627 | 19,205,849 | 1,808,778 | (25,268,029) | 19,480,559 | 1,534,068 | (75,966) | 0% |
| 2013-14 | 21,366,211 | 18,604,470 | 2,761,741 | (22,506,287) | 19,806,478 | 1,559,733 | 351,584 | 2% |
| 2014-15 | 22,197,210 | 19,435,469 | 2,761,741 | (19,744,546) | 20,576,814 | 1,620,396 | 830,999 | 4% |
| 2015-16 | 23,022,988 | 20,261,247 | 2,761,741 | (16,982,805) | 21,342,310 | 1,680,678 | 825,778 | 4% |
| 2016-17 | 23,981,535 | 21,219,794 | 2,761,741 | (14,221,063) | 22,230,883 | 1,750,652 | 958,547 | 4% |
| 2017-18 | 25,043,622 | 22,281,881 | 2,761,741 | (11,459,322) | 23,215,438 | 1,828,184 | 1,062,087 | 4% |
| 2018-19 | 26,001,743 | 23,240,002 | 2,761,741 | (8,697,581) | 24,103,616 | 1,898,127 | 958,121 | 4% |
| 2019-20 | 27,001,063 | 24,239,322 | 2,761,741 | (5,935,839) | 25,029,986 | 1,971,078 | 999,320 | 4% |
| 2020-21 | 28,043,354 | 25,281,613 | 2,761,741 | (3,174,098) | 25,996,189 | 2,047,165 | 1,042,291 | 4% |
| 2021-22 | 29,130,463 | 26,368,722 | 2,761,741 | (412,357) | 27,003,940 | 2,126,524 | 1,087,109 | 4% |

KAISER CONVENTION CENTER FUND (1730) FINANCIAL PROJECTION

| Beginning Fund Deficit \$ (4,062,136) | Total Revenues | Total Expenditures* | Change in Fund Balance | Year- End Fund Balance | Amount of Subsidy | Change in Subsidy | Increase in Subsidy |
|--|----------------|---------------------|------------------------|------------------------|-------------------|-------------------|---------------------|
| | | | | | | | |
| 2012-13 | 579,589 | - | 579,589 | (2,250,458) | 487,091 | - | 0% |
| 2013-14 | 485,550 | - | 485,550 | (1,764,908) | 487,091 | - | 0% |
| 2014-15 | 485,550 | - | 485,550 | (1,279,358) | 487,091 | - | 0% |
| 2015-16 | 485,550 | - | 485,550 | (793,808) | 487,091 | - | 0% |
| 2016-17 | 485,550 | - | 485,550 | (308,259) | 487,091 | - | 0% |
| 2017-18 | 485,550 | - | 485,550 | 177,291 | 487,091 | - | 0% |

EQUIPMENT FUND (4100) FINANCIAL PROJECTION

| Beginning Cash Deficit \$ (10,363,365) | ISF Revenues | non-ISF Revenue | Total Revenue | Total Expenditures | Change in Fund Balance | | | Year- End Fund Balance | Impact on GPF | Rate Inc. |
|---|--------------|-----------------|---------------|--------------------|------------------------|---------|-----------|------------------------|---------------|-----------|
| | | | | | Non GPF | GPF | TOTAL | | | |
| 2011-12 | 17,007,596 | 658,130 | 17,665,726 | 15,786,304 | 1,014,888 | 864,534 | 1,879,422 | (8,483,943) | 7,823,494 | 0% |
| 2012-13 | 16,084,588 | 658,130 | 16,742,718 | 15,108,426 | 882,518 | 751,774 | 1,634,292 | (6,849,651) | 7,398,910 | -5% |
| 2013-14 | 16,406,280 | 677,874 | 17,084,154 | 15,788,230 | 699,799 | 596,125 | 1,295,924 | (5,553,727) | 7,546,889 | 2% |
| 2014-15 | 16,898,468 | 698,210 | 17,596,678 | 16,498,621 | 592,951 | 505,106 | 1,098,057 | (4,455,670) | 7,773,295 | 3% |
| 2015-16 | 17,574,407 | 719,156 | 18,293,563 | 17,240,976 | 568,397 | 484,190 | 1,052,587 | (3,403,083) | 8,084,227 | 4% |
| 2016-17 | 18,277,383 | 740,731 | 19,018,114 | 18,016,734 | 540,745 | 460,635 | 1,001,380 | (2,401,703) | 8,407,596 | 4% |
| 2017-18 | 19,191,252 | 762,953 | 19,954,205 | 18,827,397 | 608,476 | 518,332 | 1,126,808 | (1,274,895) | 8,827,976 | 5% |
| 2018-19 | 20,246,771 | 785,842 | 21,032,613 | 19,674,536 | 733,362 | 624,715 | 1,358,077 | 83,182 | 9,313,515 | 5% |

FACILITIES FUND (4400) FINANCIAL PROJECTION

| Beginning Cash Deficit \$ (26,260,574) | ISF Revenues | non-ISF Revenue | Total Revenue | Total Expenditures | Change in Fund Balance | | | Year- End Fund Balance | Impact on GPF | Rate Inc. |
|---|--------------|-----------------|---------------|--------------------|------------------------|-----------|-----------|------------------------|---------------|-----------|
| | | | | | Non GPF | GPF | TOTAL | | | |
| 2011-12 | 21,807,824 | 1,058,345 | 22,866,169 | 22,612,167 | 104,141 | 149,861 | 254,002 | (26,006,572) | 12,866,616 | 0% |
| 2012-13 | 22,568,037 | 658,345 | 23,226,382 | 22,395,797 | 340,540 | 490,045 | 830,585 | (25,175,987) | 13,315,142 | 3% |
| 2013-14 | 23,922,119 | 678,095 | 24,600,215 | 23,403,496 | 490,655 | 706,064 | 1,196,719 | (23,979,268) | 14,114,050 | 6% |
| 2014-15 | 25,596,668 | 698,438 | 26,295,106 | 24,456,536 | 753,814 | 1,084,756 | 1,838,570 | (22,140,699) | 15,102,034 | 7% |
| 2015-16 | 27,644,401 | 719,391 | 28,363,792 | 25,556,958 | 1,150,802 | 1,656,032 | 2,806,834 | (19,333,864) | 16,310,197 | 8% |
| 2016-17 | 30,132,397 | 740,973 | 30,873,370 | 26,706,893 | 1,708,255 | 2,458,221 | 4,166,477 | (15,167,388) | 17,778,114 | 9% |
| 2017-18 | 33,748,285 | 763,202 | 34,511,487 | 27,908,570 | 2,707,196 | 3,895,721 | 6,602,917 | (8,564,471) | 19,911,488 | 12% |
| 2018-19 | 37,798,079 | 786,098 | 38,583,651 | 29,164,316 | 3,861,927 | 5,557,408 | 9,419,335 | 854,864 | 22,300,867 | 12% |

PURCHASING FUND (4550) FINANCIAL PROJECTION

| Beginning Cash Deficit \$ (764,866) | ISF Revenues | non-ISF Revenue | Total Revenue | Total Expenditures | Change in Fund Balance | Year- End Fund Balance | Impact on GPF | Rate Inc. |
|--|--------------|-----------------|---------------|--------------------|------------------------|------------------------|---------------|-----------|
| | | | | | | | | |
| 2012-13 | 775,132 | - | 775,132 | 729,280 | 45,852 | (678,512) | 80,687 | 1% |
| 2013-14 | 800,324 | - | 800,324 | 736,573 | 63,751 | (614,761) | 83,309 | 1% |
| 2014-15 | 826,334 | - | 826,334 | 743,939 | 82,396 | (532,365) | 86,017 | 1% |
| 2015-16 | 853,190 | - | 853,190 | 751,378 | 101,812 | (430,553) | 88,813 | 1% |
| 2016-17 | 880,919 | - | 880,919 | 758,892 | 122,027 | (308,526) | 91,699 | 1% |
| 2017-18 | 909,549 | - | 909,549 | 766,481 | 143,068 | (165,458) | 94,679 | 1% |
| 2018-19 | 939,109 | - | 939,109 | 774,145 | 164,964 | (494) | 97,756 | 1% |

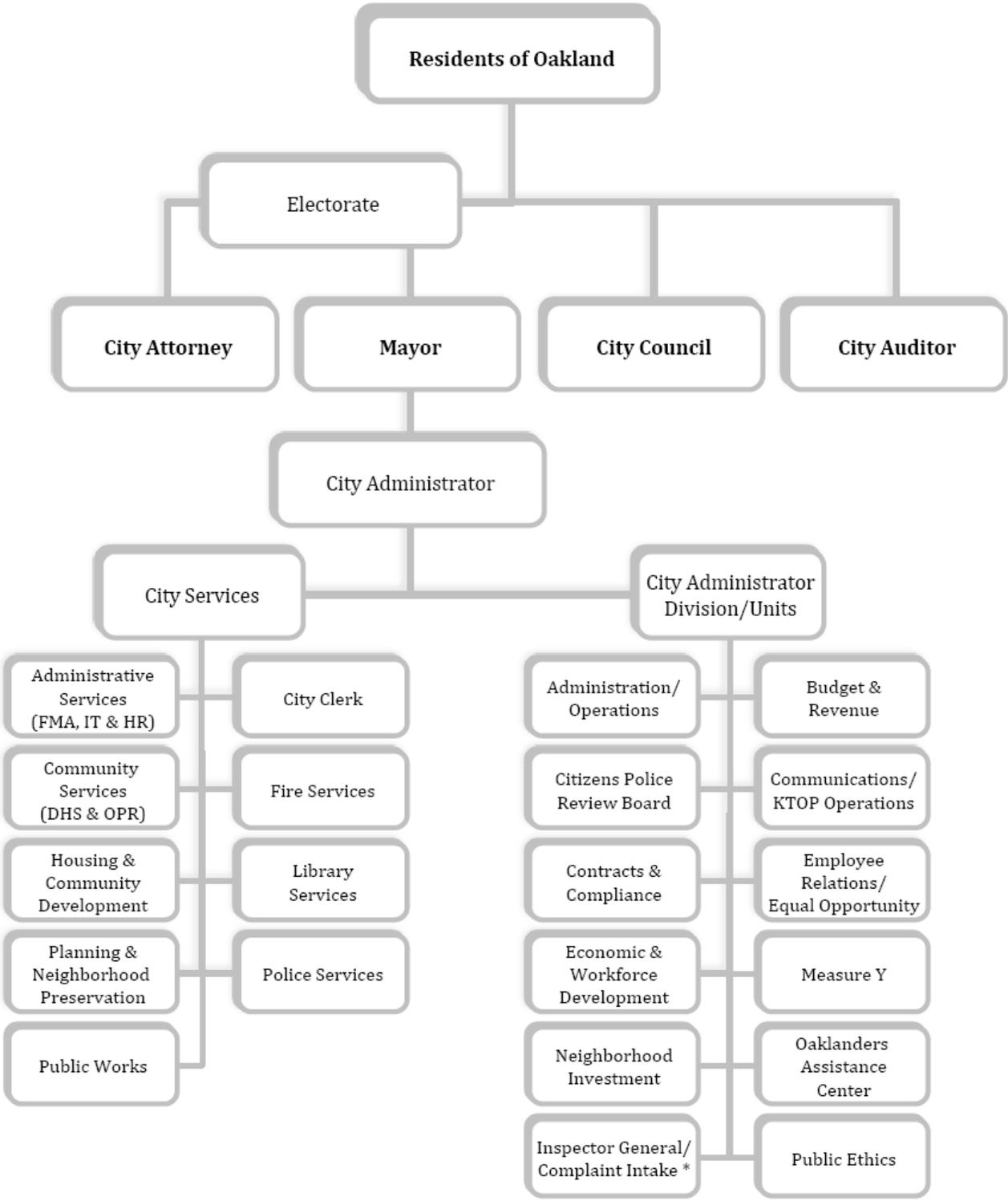
ORGANIZATIONAL SUMMARY

ORGANIZATIONAL SUMMARY

NOTES

ORGANIZATIONAL SUMMARY

CITY OF OAKLAND ORGANIZATIONAL SUMMARY



* To be implemented in 2013

ORGANIZATIONAL SUMMARY

SUMMARY OF POSITIONS BY AGENCY/DEPARTMENT FY 2001-02 THROUGH FY 2012-13 (In Full Time Equivalents)

| Agency/Department | FY 2001-02 Adopted Budget FTE | FY 2002-03 Adopted Budget FTE | FY 2003-04 Adopted Budget FTE | FY 2004-05 Midcycle Amended Budget FTE | FY 2005-06 Adopted Budget FTE | FY 2006-07 Midcycle Amended FTE |
|--|--|--|--|---|--|--|
| Mayor | 13.50 | 13.50 | 17.00 | 17.00 | 17.00 | 16.00 |
| City Council | 33.00 | 33.00 | 31.50 | 31.50 | 31.50 | 31.50 |
| City Administrator ¹ | 76.50 | 77.50 | 76.40 | 88.05 | 89.30 | 93.80 |
| City Attorney | 79.18 | 91.00 | 79.00 | 79.65 | 77.65 | 78.65 |
| City Auditor | 12.00 | 12.00 | 10.00 | 10.00 | 10.00 | 10.00 |
| City Clerk | 13.00 | 13.00 | 12.00 | 14.00 | 12.00 | 12.00 |
| Contracting & Purchasing ² | | | | | | |
| Administrative Services ³ | | | | | | |
| Information Technology ¹ | | | | | | |
| Finance & Management ⁴ | 287.00 | 290.00 | 292.00 | 293.00 | 306.05 | 314.05 |
| Human Resources ⁴ | 45.75 | 45.75 | 36.75 | 37.75 | 45.75 | 59.00 |
| Police Service | 1,284.69 | 1,293.19 | 1,181.21 | 1,175.63 | 1,153.63 | 1,162.13 |
| Fire Service | 566.00 | 582.00 | 586.67 | 587.67 | 587.00 | 588.00 |
| Museum ⁵ | 91.06 | 91.06 | 83.85 | 73.54 | 61.77 | 51.92 |
| Community Services ³ | | | | | | |
| Human Services | 291.66 | 292.66 | 308.92 | 308.39 | 285.86 | 289.56 |
| Parks & Recreation | 411.93 | 413.18 | 362.66 | 220.64 | 210.15 | 211.83 |
| Library Services | 253.48 | 264.29 | 215.73 | 253.49 | 244.89 | 249.06 |
| Planning, Building & Neighborhood Preservation ⁶ | | | | | | |
| Housing & Community Development ⁶ | | | | | | |
| Community & Economic Development Agency ⁶ | 410.76 | 425.21 | 301.50 | 297.30 | 295.22 | 304.72 |
| Public Works | 691.00 | 692.50 | 652.42 | 839.59 | 838.16 | 852.81 |
| TOTAL FTE | 4,564.51 | 4,633.84 | 4,247.61 | 4,327.20 | 4,265.93 | 4,325.03 |

¹ City Administrator assumed the Revenue Division and Parking Revenue Collection from Finance and Management. City Administrator assumed Employee Relations from HRM. City Administrator assumed Office of Economic and Workforce Development and Office of Neighborhood Investment responsibilities from Community and Economic Development Agency with dissolution of the Oakland Redevelopment Agency (ORA) in FY 2011-12.

² The Department of Contracting and Purchasing and Information Technology were divisions of the Finance and Management Agency through FY 2006-07. The Department of Contracting and Purchasing functions were absorbed by other departments in FY 2011-12.

³ Administrative Services is created, composed of Information Technology, Finance and Management, and Human Resources Management and Community Services is created composed of Human Services and Parks and Recreation in FY 2012-13.

⁴ Finance and Management transferred Parking Revenue Collection to City Administrator, Parking Enforcement to Police Department, and Repair Operations to Public Works as part of the restructuring due to the dissolution of the ORA in FY 2011-12. Human Resources was a division of the Finance and Management Agency through the end of FY 2008-09.

⁵ City ceased operating the Oakland Museum of California in FY 2011-12

⁶ With the dissolution of the ORA in FY 2011-12, the Community and Economic Development Agency was dissolved and new departments, the Department of Planning, Building & Neighborhood Preservation and the Department of Housing & Community Development are created.

ORGANIZATIONAL SUMMARY

SUMMARY OF POSITIONS BY AGENCY/DEPARTMENT FY 2001-02 THROUGH FY 2012-13 (In Full Time Equivalents)

| Agency/Department | FY 2007-08 Adopted Budget FTE | FY 2008-09 October Revise Budget FTE | FY 2009-10 Amended Budget FTE | FY 2010-11 Midcycle Budget FTE | FY 2011-12 Adopted Budget FTE | FY 2012-13 Midcycle Budget FTE |
|--|--|---|--|---|--|---|
| Mayor | 24.00 | 23.00 | 13.50 | 10.00 | 9.00 | 9.00 |
| City Council | 35.50 | 35.50 | 35.50 | 26.46 | 26.46 | 26.46 |
| City Administrator ¹ | 84.80 | 79.30 | 66.60 | 61.50 | 64.30 | 187.15 |
| City Attorney | 79.35 | 77.00 | 74.00 | 67.00 | 61.00 | 62.00 |
| City Auditor | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 |
| City Clerk | 13.00 | 11.50 | 11.50 | 11.00 | 10.00 | 9.00 |
| Contracting & Purchasing ² | 28.00 | 25.00 | 23.50 | 22.50 | | |
| Administrative Services ³ | | | | | | 164.50 |
| Information Technology ¹ | 100.00 | 86.00 | 80.00 | 68.00 | 64.00 | |
| Finance & Management ⁴ | 231.05 | 228.25 | 229.30 | 222.30 | 215.70 | |
| Human Resources ⁴ | 63.00 | 58.00 | 42.00 | 41.00 | 37.50 | |
| Police Service | 1,180.13 | 1,166.13 | 1,159.13 | 1,084.13 | 961.65 | 1,001.85 |
| Fire Service | 596.00 | 594.75 | 586.45 | 588.05 | 589.95 | 589.95 |
| Museum ⁵ | 51.83 | 44.95 | 44.95 | 44.95 | | |
| Community Services ³ | | | | | | 506.69 |
| Human Services | 286.63 | 284.27 | 276.75 | 273.09 | 266.06 | |
| Parks & Recreation | 241.32 | 237.93 | 220.99 | 218.49 | 232.13 | |
| Library Services | 232.24 | 217.29 | 211.00 | 215.04 | 217.01 | 215.01 |
| Planning, Building & Neighborhood Preservation ⁶ | | | | | | 127.75 |
| Housing & Community Development ⁶ | | | | | | 48.75 |
| Community & Economic Development Agency ⁶ | 457.72 | 464.62 | 451.60 | 263.50 | 257.00 | |
| Public Works | 686.81 | 644.03 | 587.35 | 723.05 | 732.83 | 722.58 |
| TOTAL FTE | 4,401.38 | 4,287.52 | 4,124.12 | 3,950.06 | 3,754.59 | 3,680.69 |

¹ City Administrator assumed the Revenue Division and Parking Revenue Collection from Finance and Management. City Administrator assumed Employee Relations from HRM. City Administrator assumed Office of Economic and Workforce Development and Office of Neighborhood Investment responsibilities from Community and Economic Development Agency with dissolution of the Oakland Redevelopment Agency (ORA) in FY 2011-12.

² The Department of Contracting and Purchasing and Information Technology were divisions of the Finance and Management Agency through FY 2006-07. The Department of Contracting and Purchasing functions were absorbed by other departments in FY 2011-12.

³ Administrative Services is created, composed of Information Technology, Finance and Management, and Human Resources Management and Community Services is created composed of Human Services and Parks and Recreation in FY 2012-13.

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⁵ City ceased operating the Oakland Museum of California in FY 2011-12

⁶ With the dissolution of the ORA in FY 2011-12, the Community and Economic Development Agency was dissolved and new departments, the Department of Planning, Building & Neighborhood Preservation and the Department of Housing & Community Development are created.

ORGANIZATIONAL SUMMARY

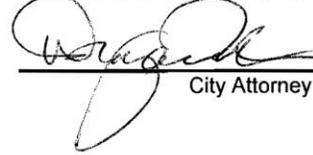
NOTES

LEGISLATION

Approved as to Form and Legality

FILED
OFFICE OF THE CITY CLERK
OAKLAND

OAKLAND CITY COUNCIL


City Attorney

2012 MAY 24 PM 2:02 RESOLUTION NO. 83943 C.M.S.

RESOLUTION AMENDING THE CITY OF OAKLAND'S FY 2011-13 BIENNIAL BUDGET, WHICH WAS ADOPTED PURSUANT TO RESOLUTION NO. 83444 C.M.S. ON JUNE 30, 2011 AND AMENDED BY RESOLUTION NO. 83693 C.M.S. ON JANUARY 31, 2012

WHEREAS, the City Council adopted Resolution No. 83444 C.M.S. on June 30, 2011 adopting the FY 2011-13 biennial budget, and appropriating certain funds to provide for the expenditures proposed by the said budget; and

WHEREAS, the City Council amended the FY 2011-13 biennial budget on January 31, 2012, as required in light of the California Supreme Court ruling in which the Court upheld ABx1 26 (the redevelopment elimination bill), but struck down ABx1 27, thereby eliminating redevelopment effective February 1, 2012; and

WHEREAS, the City Council has reviewed proposed variances in FY 2012-13 revenues and expenditures as part of the Midcycle budget review; now, therefore be it

RESOLVED: That the City's FY 2012-13 Midcycle Policy Budget is hereby amended to include adjustments presented by the City Administrator in Exhibit A, subject to additional amendments that may be presented and adopted on the floor, which amendments will be incorporated into Exhibit A; and be it

FURTHER RESOLVED: That Exhibit A is hereby amended to include adjustments adopted by the City Council on June 28, 2012.

IN COUNCIL, OAKLAND, CALIFORNIA, JUN 28 2012, 20

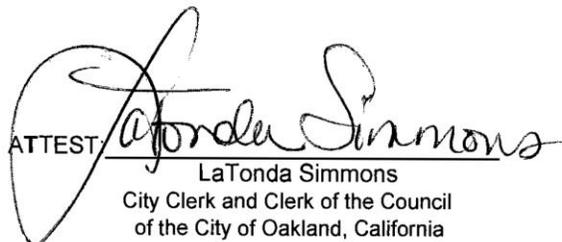
PASSED BY THE FOLLOWING VOTE:

AYES - BROOKS, BRUNNER, DE LA FUENTE, KAPLAN, ~~WATKINS~~, ~~WADSWORTH~~, ~~SCHEIDT~~, and PRESIDENT REID - 5

NOES - kernighan, Nadel, Schaaf - 3

ABSENT - 0

ABSTENTION - 0

ATTEST 
LaTonda Simmons
City Clerk and Clerk of the Council
of the City of Oakland, California

FUND DEFINITIONS

FUND DEFINITIONS

NOTES

FUND DEFINITIONS

FUND SOURCES AND DESCRIPTIONS

| Fund | Fund Description | Source of Funds | Uses of Funds |
|------|---|---|---|
| 1010 | General Purpose Fund | Revenues from most of the City's taxes, fees and service charges. | Discretion of the City Council. Most City departments receive General Purpose Fund support. |
| 1100 | Self-Insurance Liability | Transfer of funds from the General Purpose Fund, Sewer Fund, and other miscellaneous funds. | Self-insurance liability claims and settlements, outside legal services and court costs. |
| 1150 | Workers' Compensation Insurance Claims | City payroll deductions for Workers' Compensation Insurance. | Workers' Compensation Insurance claims and administration. |
| 1200 | Pension Override Tax Revenue | Property tax override | Payment to the Police and Fire Retirement System. |
| 1600 | Underground District Revolving Fund | Repayments from homeowners. | Undergrounding of homeowner connections to telephone, electricity and cable; usually in concert with street light undergrounding. |
| 1610 | Successor Redevelopment Agency Reimbursement Fund | Oakland Redevelopment Agency. | City staff and other costs related to Oakland Redevelopment Agency projects. |
| 1700 | Mandatory Refuse Collection | Assessments on delinquent refuse collection customers. | Collection of delinquent refuse collection bills. |
| 1710 | Recycling Program | Special surcharge on refuse collection bills. | City's recycling program and related activities. |
| 1720 | Comprehensive Clean-Up | Special surcharge on refuse collection bills. | Illegal dumping enforcement; street sweeping, custodial services and other clean-up related activities. |
| 1730 | Henry J. Kaiser Convention Center | Transfers from General Purpose Fund, in accordance with repayment plan. | Reduce negative fund balance, in accordance with repayment plan. |
| 1740 | Hazardous Materials Inspection | Fees from inspections by Emergency Service Hazardous Materials Unit. | Hazardous Materials Inspection Program. |
| 1750 | Multi-Purpose Reserve | Fees from City-owned off-street parking facilities, other revenues at Council discretion. | Off-street parking facilities revenue is restricted by Council policy to parking facility construction and operation. All other revenue may be spent at Council discretion. |
| 1760 | Telecommunications Reserve | Cable television franchise fees. | Operation of the City's cable television station (KTOP) and other telecommunications-related operations. |

FUND DEFINITIONS

FUND SOURCES AND DESCRIPTIONS (CONT'D)

| Fund | Fund Description | Source of Funds | Uses of Funds |
|------|---|---|---|
| 1770 | Telecommunications Land Use | Fee revenue generated from use of public property for telecommunications equipment. | Uses related to real estate. |
| 1780 | Kids First Oakland Children's Fund | Transfer from the General Purpose Fund (equal to 3.0% of unrestricted revenues). | Programs for children and youth. |
| 1791 | Contract Administration Fee | Transfers from General Purpose Fund, in accordance with repayment plan. | Reduce negative fund balance, in accordance with repayment plan. |
| 1820 | OPRCA Self-Sustaining Revolving Fund | Fees for recreation-related program. | Self-funded recreation programs for Parks & Rec. Dept. |
| 2102 | Department of Agriculture | Department of Agriculture. | Year-round lunch program for school children. |
| 2103 | Department of Housing and Urban Development (HUD) -- Emergency Shelter Grant (ESG)/ Supportive Housing Program (SHP)/ Housing Opportunities for Persons with AIDS (HOPWA) | U.S. Department of Housing and Urban Development | Emergency shelters, housing for persons with AIDs and transitional housing programs. |
| 2104 | Department of Commerce | Economic Development Administration | Traffic and road improvements for the Del Monte Cannery shopping center. |
| 2105 | Department of Housing and Urban Development (HUD) -- Economic Development Initiative (EDI) Grants | U.S. Department of Housing and Urban Development | Commercial grants and loans and associated operational costs to promote economic development. |
| 2107 | Department of Housing and Urban Development (HUD) -- 108 | U.S. Department of Housing and Urban Development. | Loan guarantees for commercial and residential loans. |
| 2108 | Department of Housing and Urban Development (HUD) -- Community Development Block Grant (CDBG) | U.S. Department of Housing and Urban Development. | Grants to non-profit organizations for housing and community development in low- and moderate-income areas. |
| 2109 | Department of Housing and Urban Development (HUD) -- HOME Investment Partnerships (HOME) | U.S. Department of Housing and Urban Development. | Support for first-time homebuyers, housing rehabilitation and housing development. |
| 2112 | Department of Justice | Asset forfeitures, State and Federal grants. | Law enforcement activities, particularly drug law enforcement. |
| 2114 | Department of Labor | Federal funds administered by Calif. Employment Development Dept. | Employment training programs. |

FUND DEFINITIONS

FUND SOURCES AND DESCRIPTIONS (CONT'D)

| Fund | Fund Description | Source of Funds | Uses of Funds |
|------|--|--|---|
| 2116 | Department of Transportation | State pass-through of Federal Aid for Urban Systems Act funds. | Construction and improvements of streets and highways. |
| 2117 | Department of Treasury | U.S. Department of the Treasury. | Miscellaneous programs. |
| 2118 | National Foundation of the Arts and Humanities | National Endowment for the Arts | Support the presentation of traditional folk artists and artisans in the Oakland Chinese community. |
| 2120 | Federal Action Agency | Federal Government. | Various social services programs. |
| 2123 | US Dept. of Homeland Security | FY04 Urban Area Security Initiative Grant funds | Offset the state and city's costs of grant management and administration to support the newly established Homeland Security Unit. |
| 2124 | Federal Emergency Management Agency | Federal Government. | Disaster recovery activities. |
| 2125 | Environmental Protection Agency | US Environmental Protection Agency | Support the revitalization of neglected urban land project. |
| 2128 | Department of Health and Human Services (DHHS) | Federal funds administered by California Department of Economic Opportunity. | Various social services programs for low-income residents. |
| 2132 | California Department of Aging | California Department of Aging. | Health and social case management services for frail elderly residents. |
| 2134 | California Parks and Recreation | State of California. | Capital projects related to park and recreation acquisition and development. |
| 2136 | California Water Resource Board | State of California. | Capital projects related to watershed and waterways |
| 2138 | California Department of Education | State of California. | Library programs. |
| 2140 | California Department of Transportation | State of California. | Capital projects related to transportation. |
| 2141 | State Traffic Congestion Relief Fund | Alameda County | Transportation-related projects. |
| 2144 | California Housing and Community Development | US Dept of Housing and Urban Development (HUD) | Provide grants for Emergency Housing Program and Winter Relief Program. |
| 2146 | California State Emergency Service | State of California | Pay for emergency-related services such as seismic retrofitting of buildings. |
| 2148 | California Library Services | State Public Library Commission and Foundation. | Library operations. |

FUND DEFINITIONS

FUND SOURCES AND DESCRIPTIONS (CONT'D)

| Fund | Fund Description | Source of Funds | Uses of Funds |
|------|---|--|---|
| 2150 | California Department of Fish and Games | State of California | Fish and Game Oil Spill response. |
| 2152 | California Board of Corrections | Federal Bureau of Justice Assistance, US Dept of Justice | Narcotics Enforcement Research. |
| 2154 | California Integrated Waste Mgmt. Board | State of California. | Used oil recycling programs. |
| 2158 | 5th Year, State COPS Grant | Alameda County | Special Revenue Fund for the 5th year State COPS Grant; AB 1913, Chapter 353, Statutes of 2000. |
| 2159 | State of California Other | State of California. | Miscellaneous programs. |
| 2160 | County of Alameda Grants | County of Alameda. | Street improvements within the City of Oakland. |
| 2162 | Metropolitan Transportation Commission - Transportation Development Act (TDA) | Metropolitan Transportation Commission. | Projects that benefit pedestrians and bicyclists. |
| 2163 | Metropolitan Transportation Commission - Transportation Program Grant | Metropolitan Transportation Commission. | Projects that benefit pedestrians and bicyclists. |
| 2165 | Prop 1B Nov 2006 CA Trans Bond | State of California | Local street and road repairs. |
| 2166 | Bay Area Air Quality Management District | State of California. | Projects and activities that promote clean air. |
| 2172 | Alameda County Vehicle Abatement Authority | Vehicle registration surcharge. | Removal of abandoned vehicles from City streets. |
| 2175 | Alameda County Source Reduction & Recycling | Alameda County Source Reduction and Recycling Board | Purchase products and supplies with recycled content. |
| 2185 | Oakland Redevelopment Agency Grants | Oakland Redevelopment Agency. | Loans to qualified businesses within the Central District. |
| 2190 | Private Grants | Corporations and private individuals. | Restricted to specific programs. |
| 2195 | Workforce Investment Act | U.S. Department of Labor | Employment and training services for Oakland residents; overseen by Oakland Workforce Investment Board and the Mayor. |
| 2210 | Measure B - ACTA | Alameda County Transportation Authority (ACTA) - 1/2 percent Alameda County sales tax authorized by Measure B. | Traffic and transportation projects, including street and signal construction, maintenance and repair. |

FUND DEFINITIONS

FUND SOURCES AND DESCRIPTIONS (CONT'D)

| Fund | Fund Description | Source of Funds | Uses of Funds |
|------|--|--|--|
| 2211 | Measure B - ACTIA | Alameda County Transportation Improvement Authority (ACTIA) - 1/2 percent Alameda County sales tax re-authorized by Measure B in 2002. | Traffic and transportation projects, including street and signal construction, maintenance and repair. |
| 2212 | Measure B - Bicycle/Pedestrian Pass-Thru Funds | Alameda County Transportation Improvement Authority (ACTIA) - 1/2 percent Alameda County sales tax re-authorized by Measure B in 2002. | Bicycle and pedestrian projects. |
| 2213 | Measure B - Paratransit - ACTIA | Alameda County Transportation Improvement Authority (ACTIA) - 1/2 percent Alameda County sales tax re-authorized by Measure B in 2002. | Paratransit projects. |
| 2214 | ACTIA Reimbursable Grants | Alameda County Transportation Improvement Authority (ACTIA) | Represents Alameda County Transportation Improvement Authority competitive grant funds primarily on reimbursement basis. |
| 2230 | State Gas Tax | State of California - allocation of gasoline tax revenues. | Uses related to local streets and highways. Includes acquisition of real property, construction, improvement, repairs and maintenance of streets and lighting. |
| 2231 | State Gas Tax-Prop 42 Replacement Funds | State Proposition 42 | For Local street and road rehabilitation |
| 2240 | Measure Q - Library Services Retention-Enhancement | Voter-approved special parcel tax authorized by Measure Q. | Maintenance of library operations. |
| 2241 | Measure Q-Library Services Retention & Enhancement | Voter-approved special parcel tax authorized by Measure Q. | Maintenance of library operations. |
| 2250 | Measure N Fund | Voter-approved special parcel tax authorized by Measure N. | To provide paramedic services on fire trucks. |
| 2251 | Public Safety Act / 2004 Measure Y | Special parcel and parking tax | Violence prevention through social-services intervention, long-term crime-prevention programs, police services, fire-safety and paramedic support. |
| 2260 | Measure WW: East Bay Regional Park District Location Grant | East Bay Regional Park District Grant | Parks and open space renovation projects. |
| 2310 | Landscaping & Lighting Assessment District | Landscape & Lighting Assessments (assessed on property tax bills). | Operation, construction, maintenance, repair of street lighting, landscaping, and related activities. |

FUND DEFINITIONS

FUND SOURCES AND DESCRIPTIONS (CONT'D)

| Fund | Fund Description | Source of Funds | Uses of Funds |
|------|---|---|--|
| 2321 | Wildland Fire Prevention Assessment District Fund | Special voter-approved tax | Vegetation management services. |
| 2330 | Werner Court Vegetation Management District | Special tax from parcels in a subdivision located in the Oakland Hills | Vegetation management services in that area. |
| 2410 | Link Handipark | Surcharge on handicap parking offenses. | Programs for the aged. |
| 2411 | False Alarm Reduction Program | Alarm Permit Revenue | For the False Alarm Reduction Program |
| 2412 | Alameda County Emergency Dispatch Service Supplemental Assessment | Voter-approved special parcel tax authorized by Measure M. | Emergency-related programs. |
| 2413 | Rent Adjustment Program Fund | Measure EE, the Just Cause Eviction Ordinance | The fees are dedicated for the payment of services and costs of the Rent Adjustment Program |
| 2415 | Development Service Fund | Licenses, fees, and permits from housing and commercial planning and construction-related activities. | Planning and zoning services; construction inspections, construction permit approvals; building code enforcement; plan checks, engineering services. |
| 2416 | Traffic Safety Fund | Fines and forfeitures of bail for violations of the State Vehicle Code. | Traffic safety projects including construction and improvement of streets, signs and signals. |
| 2417 | Excess Litter Fee | Fees from Litter Fee pick up program | Litter Fee pick up program. |
| 2419 | Transient Occupancy Tax (TOT) Surcharge | Three (3) % Surcharge to the City's Transient Occupancy Tax (Hotel Tax) | To provide funding to the Oakland Convention and Visitors Bureau (OCVB), the Oakland Zoo, Oakland Museum of California, Chabot Space & Science Center and the Cultural Arts Programs and Festivals |
| 2511 | Local Law Enforce Block Grant (LLEBG) 2001 | Federal government - Department of Justice | Uses related to law enforcement. |
| 2513 | Local Law Enforce. Block Grant (LLEBG) 2003 | LLEBG Grant Project funds | Reduce crime and improve public safety |
| 2601 | Workforce Investment Act (ARRA) | Federal stimulus funds | Provide for comprehensive education, training, employment and support services for unemployed youth. |
| 2602 | Department of Labor (ARRA) | Federal stimulus funds administered through Department of Labor | Senior AIDES funding. |

FUND DEFINITIONS

FUND SOURCES AND DESCRIPTIONS (CONT'D)

| Fund | Fund Description | Source of Funds | Uses of Funds |
|------|---|--|--|
| 2603 | HUD-ESG/SHP/HOPWA (ARRA) | Federal stimulus funds administered through the Department of Housing and Urban Developments | Emergency shelters, housing for persons with AIDs and transitional housing programs. |
| 2604 | Community Services Block Grant (ARRA) | Federal stimulus funds administered through the Department of Community Services | Expansion of Oakland Community Action Partnership (OCAP) training, education, and employment opportunities for Oakland's low-income residents. |
| 2605 | Dept of Health & Human Services (ARRA) | Federal stimulus funds administered through the Department of Health and Human Services | Funding for cost of living adjustments (COLA) and Quality Improvements (QI) for the HEAD START grantee and its delegate agency. |
| 2606 | Metro Transportation Commission (ARRA) | Federal stimulus funds administered through the Metropolitan Transportation Commission (MTC) | Street resurfacing and curb ramp/sidewalk repairs. |
| 2607 | Department of Justice-COPS Hiring Recovery Program (ARRA) | Federal stimulus funds administered through the US Department of Justice. | To supplement the salary and fringe benefit costs of newly hired police officers. |
| 2608 | Environmental Protection Agency (ARRA) | Federal stimulus funds administered through the Environmental Protection Agency (EPA) | Assessment of hazardous substances in soil and groundwater. |
| 2609 | Dept of Energy-EECBG Program (ARRA) | Federal stimulus funds administered through the Department of Energy(DOE) | Improvements to energy efficiency and reduction of energy use. |
| 2610 | State Water Control Board (ARRA) | Federal stimulus funds administered through State Water State Revolving Fund (CWSRF) | Removal of storm water pollutants at Lake Merrit and the Oakland Estuary. |
| 2611 | HUD-CDBG (ARRA) | Federal stimulus funds administered through the Department of Housing and Urban Developments | Community and Development Block Grant (CDBG) program |
| 2612 | CA Community Svcs Weatherization Asst (ARRA) | Federal stimulus funds administered through the Department of Energy(DOE) - California Services Department's Weatherization Assistance Program (WAP) | Provide weatherization services to low-income residents in Alameda County. |
| 2826 | Mortgage Revenue | Proceeds of Housing Revenue Bonds. | Housing development programs. |
| 2910 | Federal Asset Forfeiture - 15% Set-Aside | Federal government | Uses related to law enforcement. |
| 2912 | Federal Asset Forfeiture City Share | Federal government | Uses related to law enforcement. |
| 2914 | State Asset Forfeiture | State of California | Uses related to law enforcement. |

FUND DEFINITIONS

FUND SOURCES AND DESCRIPTIONS (CONT'D)

| Fund | Fund Description | Source of Funds | Uses of Funds |
|------|--|---|--|
| 2916 | Vice Crimes Protection - Court Ordered to Police | Vice Crime Offenders | Future vice investigations |
| 2990 | Public Works Grants | Various State and Federal grants. | Public Works projects. |
| 2992 | Parks and Recreation Grants | Proceeds of bonds authorized by Measure A and other grants. | Park and open space acquisition, capital improvement projects and programs; Year-Round Lunch Program. |
| 2993 | Library Grants | Library Grants | For Library related projects |
| 2994 | Social Services Grants | Grant from City of Berkeley | Temporary winter shelter at Oakland Army Base. |
| 2995 | Police Grants | Miscellaneous grants or contracts from other government entities. | Various reimbursable police activities. |
| 2996 | Parks & Recreation Grants 2001 | Parks & Recreation grants. | Track Parks & Recreation grants for 2001 separately from Fund 2992, which tracked prior year grant activities. |
| 2999 | Miscellaneous Grants | Various State and Federal grants not specified to other listed sources. | Restricted to specific activities approved by the granting source. |
| 3100 | Sewer Service Fund | Sewer service charges (charged on EBMUD bills). | Acquisition, construction, reconstruction, relocation, maintenance, operation and repair of sewer facilities. |
| 3200 | Golf Course | City golf course fees and concession charges. | City golf course operations, maintenance and capital improvements. |
| 4100 | Equipment Rental | Equipment rental charges to operating departments. | Maintenance and replacement of City vehicles and other motorized equipment. |
| 4200 | Radio Fund | Radio rental charges to operating departments. | Maintenance and replacement of City radios and other communications equipment. |
| 4210 | Telephone Equipment & Software | Telephone and software charges to operating departments. | Maintenance and replacement of City telephones and computer software. |
| 4300 | Reproduction | Reproduction equipment rental charges to operating departments. | Maintenance and replacement of City reproduction equipment. |
| 4400 | City Facilities | City facility rental charges to operating departments. | Operation and maintenance of City facilities, including custodial services. |
| 4450 | City Facilities Energy Conservation Loan | California Energy Commission | Implement energy conservation capital projects in city facilities. |
| 4500 | Central Stores | Reimbursements from departments. | Supplies, materials and equipment for City operations. |

FUND DEFINITIONS

FUND SOURCES AND DESCRIPTIONS (CONT'D)

| Fund | Fund Description | Source of Funds | Uses of Funds |
|------|--|--|---|
| 4550 | Purchasing Fund | Purchasing charges to operating departments | Staffing, operations and maintenance for Purchasing unit of Dept. of Contracting & Purchasing |
| 5014 | 2000 Measure K Series D Capital Projects Funds | Proceeds from General Obligation bonds authorized by Measure K. | Open space acquisition and development. |
| 5055 | Piedmont Pines Underground Assessment District | Special property tax assessment. | Underground utility improvements in Piedmont Pines. |
| 5130 | Rockridge Library Assessment District | Special property tax assessment. | Improvements to the Rockridge Library. |
| 5200 | JPFA Capital Projects: Series 2005 | Proceeds from JPA Series 2005 | Seismic retrofit; infrastructure projects, deferred maintenance and improvements to public facilities. |
| 5310 | Measure G Cap Imp-Zoo, Museum, Chabot | General obligation bonds | Capital Project: Oakland Zoo, Museum and Chabot Space & Science Center improvements. |
| 5311 | Measure G: 2006 Zoo, Museum | General obligation bonds | Capital Project: Oakland Zoo, Museum improvements. |
| 5320 | Measure DD Cap Imp-clean Water, Safe Parks & Open Space Trust Fund for Oakland | Proceeds from General Obligation bonds authorized by Measure DD in 2002. | Capital projects to improve water quality; provide educational and recreational facilities for children; clean up Lake Merritt; restore Oakland's creeks, waterfront, and Estuary; and renovate parks and open space. |
| 5321 | Measure DD: 2009B Clean Water, Safe Parks & Open Space Trust Fund for Oakland | Proceeds from General Obligation bonds authorized by Measure DD in 2009B. | Capital projects to improve water quality; provide educational and recreational facilities for children; clean up Lake Merritt; restore Oakland's creeks, waterfront, and Estuary; and renovate parks and open space. |
| 5500 | Municipal Improvement Capital | Interest on the sale of City property; funds accrued from insurance from loss of City Hall West. | Construction, purchase, lease, or improvements of City capital assets. |
| 5502 | CHW Insurance Proceeds | Insurance proceeds from the earthquake-damage City Hall West. | Applied to City Hall restoration. |
| 5504 | Parking Garage Access Improvement | Fees from City-owned off-street parking facilities, other revenues at Council discretion. | Financing for lease of the Parking Access and Revenue Control System for automation of City garages. |
| 5505 | Municipal Improvement Capital-Public Art | 1.5% assessment on eligible City's capital projects. | Use for Public Art activities. |

FUND DEFINITIONS

FUND SOURCES AND DESCRIPTIONS (CONT'D)

| Fund | Fund Description | Source of Funds | Uses of Funds |
|------|---|---|--|
| 5510 | Capital Reserves | One-time revenues, mainly from bond refinancing / restructuring and financing deals | Capital projects |
| 5550 | Municipal Improvement - Revenue Bonds | Proceeds from municipal improvement revenue bonds. | Construction, purchase, lease, or improvements of City capital assets. |
| 5999 | Miscellaneous Capital Projects | One-time revenues, mainly from bond refinancing / restructuring and financing deals | Capital Projects |
| 6014 | CSCD Authority 1992 | Fund transfer from Municipal Improvement Capital Fund | Bank and bond expenditure for both principal and interest. |
| 6015 | COP - Oakland Museum 2002 Series A | Certificates of Participation-Oakland Museum 2002 Series A | Bank and bond expenditure for both principal and interest. |
| 6016 | Civic Improvement Corp. 1985 | Funds held by Trustee. | Payment of debt service and bond administration costs of Capital Improvement Construction monies. |
| 6027 | JPFA Capital Projects: Series 2005 | Proceeds from Revenue Bonds 2005 Series | Payment of debt service and bond administration costs of Capital Improvement projects |
| 6030 | Taxable Pension Obligation Bonds 1997 Series A | Transfer from the General Purpose Fund. | Bank and bond expenditure for both principal and interest. |
| 6032 | Taxable Pension Obligation Bonds Series 2001 | Tax override revenues | Principal, Interest and Bank and bond expenditures. |
| 6036 | JPFA Refunding Revenue Bonds: 2008 Series A-1 (Tax-Exempt) | Proceeds from Revenue Bonds 2008 Series A (tax exempt) | Lease of Sewer System. |
| 6037 | JPFA Refunding Revenue Bonds: 2008 Series A-2 (Taxable) | Proceeds from Revenue Bonds 2008 Series A-2 (taxable) | Lease of Sewer System. |
| 6063 | General Obligation Bond: Series 2005 | Proceeds from Revenue Bonds 2005 Series | JPFA-related debt service payments. |
| 6310 | Measure G 2002A Debt Srv-Zoo, Museum, Chabot | General obligation bonds | Debt Service: Oakland Zoo, Museum and Chabot Space & Science Center improvements. |
| 6311 | Measure G: 2006 Zoo, Museum | General obligation bonds | Educational facilities at the Oakland Museum of CA; the Oakland Zoo and the Chabot Space and Science center. |
| 6320 | Measure DD 2003A Debt Srv-Clean Water, Safe Parks & Open Space Trust Fund for Oakland | Voter-approved Measure DD bond proceeds | Principal and interest on long-term debt. |

FUND DEFINITIONS

FUND SOURCES AND DESCRIPTIONS (CONT'D)

| Fund | Fund Description | Source of Funds | Uses of Funds |
|------|---|--|---|
| 6321 | Measure DD: 2009B Clean Water | Second Series of Voter-approved Measure DD bond proceeds | Principal and interest on long-term debt. |
| 6480 | 1997 JPFA Pooled Assessment District Rev. Bond - Reserve | Reserve Fund | Principal and interest. |
| 6485 | 1999 JPFA Reassessment District - Reserve | Funds held by Trustee. | Principal and interest. |
| 6520 | Fire Area - Redemption | Special Assessments. | Pay for fire prevention-related services. |
| 6530 | Rockridge Area Water District - Redemption | Special Assessments. | Pay for street light undergrounding liability. |
| 6540 | Skyline Sewer District - Redemption | Repayment agreement with homeowners. | Pay for street light undergrounding liability. |
| 6550 | Proctor Utility Underground - Redemption | Repayment agreement with homeowners. | Pay for street light undergrounding liability. |
| 6554 | LaSalle Utility Underground - Redemption | Repayment agreement with homeowners. | Pay for street light undergrounding liability. |
| 6555 | Piedmont Pines 2010 Utility Underground Phase I | Special Assessments. | Debt service payments. |
| 6558 | Grizzly Peak Utility Underground - Redemption | Repayment agreement with homeowners. | Pay for street light undergrounding liability. |
| 6570 | 1996 JPFA Pooled Assessment Revenue Bonds - Assessment Fund | Other special assessment districts. | Principal and interest. |
| 6580 | 1997 JPFA Pooled Assessment Revenue Bonds - Revenue Fund | Other special assessment districts. | Principal and interest. |
| 6585 | 1999 JPFA Reassessment District Debt Service | Other special assessment districts. | Principal and interest. |
| 6612 | JPFA Lease Revenue Refunding Bonds (Admin Building) | Proceeds from lease revenue bonds and other funding sources. | Construction of City Administration Building. |
| 6999 | Miscellaneous Debt Services | Revenue from sale of season tickets. | Debt service on the Coliseum and renovation Lease Revenue Bonds. |
| 7100 | Police and Fire Retirement System | City Police and Fire Retirement System contributions. | City administrative costs related to the Police and Fire Retirement System. |
| 7120 | Oakland Municipal Employees Retirement System (OMERS) | City Municipal Employees Retirement System contributions. | City administrative costs related to the Oakland Municipal Employees Retirement System. |

FUND DEFINITIONS

FUND SOURCES AND DESCRIPTIONS (CONT'D)

| Fund | Fund Description | Source of Funds | Uses of Funds |
|------|--|---|---|
| 7130 | Employee Deferred Compensation | Employee deferred compensation contributions. | Account for employees' deferred compensation contributions and disbursements. |
| 7320 | Pension Annuity Fund | Pension Annuity receipts | Transfer to General Purpose Fund to support accrued pension liability payments |
| 7350 | Police and Fire Facility Trust | Fees for presenting public safety courses | Track receipts and expenditures related to an affiliation agreement with Peralta Community College District. |
| 7390 | Oakland Museum of CA Foundation Museum Renovations | Private monies from the Oakland Museum of California Foundation | Renovations at Oakland Museum. |
| 7420 | State Asset Trust | Confiscated funds held in the course of Police activities. | Dispensed by order of criminal court. |
| 7440 | Unclaimed Cash | Funds from Police asset forfeitures-redistributed from State. | Transfer to General Fund after holding period to fund city services. |
| 7530 | Mayor International Committee | Gifts to the City | Mayor's Hunger Relief Program |
| 7540 | Oakland Public Library Trust | Donations, endowments and contributions from individuals and private corporations. | Library Programs |
| 7640 | Oakland Public Museum Trust | Donations and proceeds from fund-raising activities. | Museum programs and improvements. |
| 7750 | Rehabilitation Trust: Accounts | Miscellaneous City revenues. | Grant funded loans. |
| 7752 | Rehabilitation Trust - City Funded | Miscellaneous City revenues. | Grant funded loans. |
| 7760 | Grant Clearing | Recoveries of departmental burden charges to other subordinate programs within departments. | Administrative costs in departments that are largely supported by grant and other restricted funding sources. |
| | | Capital project funding for personnel expenditures. | Personnel costs that are directly supported by capital projects. |
| 7780 | Oakland Redevelopment Agency Projects (ORA) | Oakland Redevelopment Agency. | City staff and other costs related to Oakland Redevelopment Agency projects. |
| 7999 | Miscellaneous Trusts | Donations and endowments. | Miscellaneous programs and services. |