

REPORT FROM

OFFICE OF THE CITY ADMINISTRATIVE OFFICER

Date: July 13, 2023

CAO File No. 0540-00009-0030

Council File No. --

Council District: All

To: The City Council

From: Matthew W. Szabo, City Administrative Officer

Reference: 2022-23 Capital and Technology Improvement Expenditure Program

Subject: **2022-23 CAPITAL AND TECHNOLOGY IMPROVEMENT EXPENDITURE PROGRAM YEAR-END REAPPROPRIATIONS**

RECOMMENDATIONS

That the Council, subject to the approval of the Mayor:

1. Approve the reappropriation of capital improvement and contingency project account balances as of June 30, 2023, within the listed funds, except for those accounts and amounts delineated in Attachment A and those accounts with funds that have been reappropriated by interim actions in Fiscal Year 2022-23:

- General Fund (Non-Dept. Capital Improvement Expenditure Program) No. 100, Dept. No. 54;
- Special Gas Tax Street Improvement Fund No. 206, Dept. No. 50;
- Local Transportation Fund No. 207, Dept. No. 94;
- Park and Recreational Sites and Facilities Fund No. 209, Dept. No. 88;
- Street Lighting Maintenance Assessment Trust Fund No. 347, Dept. No. 50;
- Stormwater Pollution Abatement Fund No. 511, Dept. No. 50;
- Sewer Capital Fund No. 761, Dept. No. 50;
- Wastewater Syst Comm Paper A Const Fund No. 70W, Dept. No. 50;
- Wastewater Syst Comm Paper B Const Fund No. 70X, Dept. No. 50;
- Measure R Local Return Fund No. 51Q, Dept. No. 94;
- Measure M Local Return Fund No. 59C, Dept. No. 94;
- Road Maintenance and Rehabilitation Program Fund No. 59V, Dept. No. 50;
- Street Damage Restoration Fee Special Fund No. 41A, Dept. No. 50;
- Measure W Local Return Fund No. 60W, Dept. No. 50; and,
- Arts and Cultural Facilities and Services Fund No. 480, Dept. No. 30;

2. Request the Controller to work with the City Administrative Officer to identify those accounts within Fund 100, Department 54 with 2022-23 balances that have been reappropriated; and,
3. Authorize the City Administrative Officer to make technical corrections, as necessary, to implement the intent of these transactions, and authorize the Controller to implement these instructions.

SUMMARY

At the close of each fiscal year, unencumbered appropriations for projects within the Municipal Facilities, Physical Plant, and Wastewater Facilities Capital and Technology Improvement Expenditure Program (CTIEP) revert to the unallocated balance accounts within the fund from which they were appropriated. In accordance with Section 5.44 of the Los Angeles Administrative Code, the City Administrative Officer (CAO) recommends to the Mayor and Council the reappropriation of reverted funds necessary to continue work on active projects. This Office now recommends the reappropriation of funds to all existing CTIEP project accounts with the exception of those listed in Attachment A.

Funds are not recommended to be reappropriated if:

- a project is completed and all outstanding invoices have been paid; or,
- appropriations exceed project needs.

Additionally, in the Wastewater Program, funds are also not recommended to be reappropriated if:

- there has been no project activity in the last three years; or,
- projects are not construction ready.

Capital and Technology Improvement Expenditure Program

Despite the best efforts to accurately forecast year-end project status, there are projects that do not encumber funds as expected. As a result, these funds must be reappropriated through this report to ensure project completion. Recommendation 1 authorizes the reappropriation of all CTIEP-related unencumbered balances as of June 30, 2023, within the funds listed in Attachment C and continues funding authority for those projects, except for the accounts and amounts listed in Attachment A. Project accounts listed in Attachment A reflect those projects that have been completed or are no longer active and the unencumbered balance is not required to be reappropriated.

Attachment C outlines the list of CTIEP funding sources and the estimated reappropriation by Fund. The Appropriated Amount column reflects the funding available in 2022-23. This amount consists of funds budgeted in 2022-23, plus funds reappropriated from the previous fiscal years. The Encumbered Balance column reflects funds that have been committed to projects by departments for contracts, purchases or other activities. The 2022-23 Estimated Expenditures column reflects the amount projected to have been spent between July 1, 2022, and June 30, 2023. The Estimated Reversion Amounts column represents the amounts that are no longer needed due to projects being completed or canceled. These estimated reversions do not represent funding available for

new projects as the funds have been anticipated by this Office and reprogrammed to other projects in the 2023-24 Adopted Budget or in interim reports and motions. Finally, the Estimated Reappropriations column shows the amount by Fund that was reverted on June 30, 2023, and needs to be reappropriated to continue projects in 2023-24, an estimated \$608,254,903.

Budgeted Amounts Compared To Estimated Reappropriation Amounts

The City Council previously instructed the CAO to report back on how the estimated amounts reflected in this report compared to the Adopted Budget (C.F. 03-0600-S31). Estimated expenditures are used as the basis for this comparison. This report estimates expenditures as of June 30, 2023, and the 2023-24 Adopted Budget includes projected expenditures for the Fiscal Year 2022-23, estimated during the budget development process. This analysis is included in Attachment D for informational purposes.

The variances presented in Attachment D can be attributed to two major factors discussed in further detail below.

- 1) Timing Differences: During budget development, expenditures are estimated during January and February with the best information available at that time. In contrast, the amounts reported in this report are developed in early June using the latest project expenditure information.
- 2) Difficulties with delivering capital programs: Inherent to delivering capital programs, numerous issues arise that can delay project schedules. These issues include but are not limited to design delays due to scope of work revisions, delays in acquiring right-of-way, delays related to Environmental Impact Report approval, delays in awarding construction contracts for various reasons (e.g., bids coming in higher than estimated, numerous variables in the contracting process), delays during construction (e.g., contaminated soil, unmapped subterranean obstacles) or, delays caused while awaiting clarification from regulatory agencies.

While the above factors contribute to the variances in Attachment D, it is important to note that each project account is effectively reconciled through the funding that is either reappropriated or remains reverted in this report (Attachment C and A). Additionally, proposed capital projects are carefully reviewed each year during budget development to ensure that only viable projects are recommended for funding.

Reversion Amounts for the Past Five Fiscal Years

In addition, the City Council previously instructed the CAO to report back on the reversion amounts for the last five (5) fiscal years (C.F. 14-0600-S246). Again, estimated reversion amounts represent funds that are no longer needed due to projects being completed, canceled, or funded through other funding sources. The Reversion Amounts shown in Attachment E have averaged approximately \$82.79 million annually for the past five fiscal years.

The majority of reversions typically occur within the Wastewater Collection Treatment and Disposal Capital Expenditure Program projects. The reversion amounts were reprogrammed to other Wastewater Collection Treatment and Disposal Capital projects by action of the Mayor and Council during the budget process and via motions.

FISCAL IMPACT STATEMENT

There is no additional impact to the General Fund. The reappropriations are for previously approved General Fund and special funded projects.

FINANCIAL POLICIES STATEMENT

The actions recommended in this report comply with the City's Financial Policies.

MWS:DFB:06230002

Attachments

GENERAL FUND**Fund No. 100, Department No. 54 (Non-Dept CIP- Municipal Facilities)**

Council District	Project Title	Account No.	Estimated Reversion Amount*
ALL	Citywide Building Hazard Mitigation Program	00V019	\$ 22
ALL	Fire Life Safety Building Systems	00V200	80
ALL	Standards Materials Testing Equipment	00S733	186
		TOTAL	\$ 288

SPECIAL GAS TAX STREET IMPROVEMENT FUND**Fund No. 206, Department No. 50**

Council District	Project Title	Account No.	Estimated Reversion Amount*
11	Asilomar Blvd Landslide	50LKDN	\$ 317,541
4	Davies Way (2044) Bulkhead	50PKGM	1
7	La Tuna Canyon Storm Drain Roadway Stabilization	50RKHE	2,454
Various	Erosion Control for Hillside Damage (FY 21-22)	50VVEU	17,473
Various	Tunnel and Underpass Lighting Improvement Prog	50RKGF	151
14	2nd Street Tunnel Safety Maintenance	50MKFC	714
		TOTAL	\$ 338,334

SEWER CAPITAL FUND**Fund No. 761, Department No. 50**

Council District	Project Title	Account No.	Estimated Reversion Amount*
11	HWRP EMERGENCY DMA FAC REHAB	50VDBM	\$ 270,000
13	LAG BLOWER AIR CLEANUP SYSTEM	50WELC	2,549,000
13	LAG COVER PLATES GRATING REPLA	50TELF	272,591
ALL	CLEAN WATER NETWORK SERVERS CA	50RGC2	1,011
ALL	CLEAN WATER NETWORK SERVERS CA	50SGC2	20,852
15	MACHADO LAKE PIPELINE EASTERN	50TGC5	1,158,150
6, 11, 14, 15	LABORATORY EQUIPMENT PROCUREME	50SGD8	4,212
15	MECHADO LAKE PIPELINE	50RGF4	255,100
15	MECHADO LAKE PIPELINE	50TGF4	61,105
6	DCT INTERIM OZONE CONTAINERIZE	50PJF9	1
		TOTAL	\$ 4,592,022

*Estimated reversion amount is rounded to the nearest dollar except when account has less than \$1.

WASTEWATER SYSTEM REVENUE BOND CONS/10A
Fund No. 70W, Department No. 50

Council District	Project Title	Account No.	Estimated Reversion Amount*
14	ENTERPRISE STREET SIPHON MODIF	50VA3F	\$ 669,229
4	UPPER BEACHWOOD EASEMENT MAINT	50TA4X	87,942
10	COCHRAN ADAMS RELIEF SEWER	50VAF9	1,470,463
8	NOS REHAB U-1 VAN NESS TO WEST	50TAG6	465,000
14	NOS REHAB U-8 6TH ST TO 8TH ST	50VAG8	93,984
4	SSRP H31 BEACHWOOD DR & SCENIC	50VAHN	5,000
4	SSRP H31 BEACHWOOD DR & SCENIC	50WAHN	149,703
9, 14	CBD SEWER REHAB UNIT 13-WALL S	50WAHQ	695,000
10	ODOR CTR GENESEE CARBON SCRUB F	50SAHX	32,746
8	ARLINGTON AVENUE SEWER REHABIL	50WASR	147,973
11	HWRP HEADWORKS TRUCK LOADING A	50WDBT	138,000
13	LAG BISULFITE FAC IMPROVEMENTS	50VE52	321,000
13	LAG PERSONNEL BUILDING	50REC3	73,511
13	LAG PERSONNEL BUILDING	50SEC3	2,000
4	LAG MAINTENANCE BUILDING LOCKE	50TEC5	210,483
13	LAG SUBSTATION US-ADVANCED WAT	50WEC8	981,000
13	LAG DECHLORINATION CHAMBER IMP	50VECH	228,204
13	LAG PERSONNEL BUILDING	50WECK	1,618,000
13	LAG PRIMARY EFFLUENT EQUALIZAT	50VECM	6,693,000
13	LAG VEHICLE ACCESS GATES	50VECN	18,129
11	PP 646 VENICE VARIABLE FREQUEN	50TFBB	7,662
ALL	PP CLEAN-WATER CONTROL SYSTEM	50WFBD	1,951,321
ALL	PP CLEAN-WATER CONTROL SYSTEM	50WFBE	2,410,000
14	PP 604 Highbury Rehabilitation	50TFN4	580,745
11	PP654 BALLONA CREEK VFD REPL	50SFP6	226,613
15	TIWRP AWPf ADVANCED OXYGEN PRO	50THBJ	2,012,006
15	TIWRP DISSOLVED AIR FLOATATION	50THD9	81,341
15	TIWRP DIGESTER GAS DISSOLVED A	50SHL3	336,738
15	TIWRP EPP PIPING SYSTEM IMPROV	50VHL7	91,868
15	TIWRP EPP PIPING SYSTEM IMPROV	50WHL7	66,000
6	DCT BLOWER AIR CLEANUP SYSTEM	50TJD2	1,436,982
6	DCT ELECTRICAL POWER SYSTEM MO	50SJF7	1,551,891
6	DCT ELECTRICAL POWER SYSTEM MO	50VJF7	150,000
6	DCT ADMINISTRATION BUILDING HV	50TJHG	8,645
6	DCT ADMINISTRATION BUILDING HV	50VJHG	811,000
6	DCT PRIMARY TANK HPE PIPING RE	50SJHK	245,624
6	DCT AWPf PRIMARY EQUALIZATION	50VJHP	13,887,000
6	DCT AWPf PRIMARY EQUALIZATION	50WJHP	36,828,000
6	DCT ADMINISTRATION BUILDING LU	50VJHR	421,000
6	DCT ADMINISTRATION BUILDING LU	50WJHR	528,000
6	DCT AWPf JAPANESE GARDEN LAKE	50VJHT	555,000
6	DCT CHANNEL NO 1 TANK NO 9 STR	50WJHZ	10,000
		TOTAL	\$ 78,297,803

*Estimated reversion amount is rounded to the nearest dollar except when account has less than \$1.

MEASURE M LOCAL RETURN FUND
Fund No. 59C, Department No. 94

Council District	Project Title	Account No.	Estimated Reversion Amount*
4	Vistacrest Drive (3006) Bulkhead	94PV18	\$ 77,454
13	Alvarado St (2403) Bulkhead Replacement	94PV19	18,955
Various	Street Lighting at Existing Pedestrian Crosswalks	94PV25	1
Various	Street Lighting at Existing Pedestrian Crosswalks	94RV25	1
Various	Western Ave Expo Line Station Linkage Project (South)	94RV44	1
Various	Western Ave Expo Line Station Linkage Project (South)	94SV44	440,309
Various	Vision Zero Corridor Projects - M	94RG25	130
8	Western Av Expo Line Station Linkage Project (south)	94RV44	1
		TOTAL	\$ 536,852

ROAD MAINTENANCE AND REHABILITATION PROGRAM SPECIAL FUND
Fund No. 59V, Department No. 50

Council District	Project Title	Account No.	Estimated Reversion Amount*
4	Pacific View Trail (2849) Retaining Wall Replacement	50TVFE	\$ 42,999
Various	Erosion Control for Hillside Damage (FY 20-21)	50TVEU	119,878
13	Reservoir Street (1921 W.) Bulkhead Replacement	50VVGR	231,385
4	Live Oak Drive (2364) Bulkhead	50VVGO	36,565
4	Rockledge Road (2120) Retaining Wall Replacement	50WVIV	332,624
14	2nd Street Tunnel-Hill to Figueroa STM/STP	50RKHX	12,158
14	2nd Street Tunnel-Hill to Figueroa STM/STP	50SKHX	9,947
Various	Tunnel Lighting Improvement Program	50SKYB	2,627
7	La Tuna Canyon Storm Drain Roadway Stabilization	50SKHE	32,402
11	Sepulveda Blvd Tunnel Cleaning & Safety Maint	50RKHJ	21,550
4	Caverna Drive (7280) Bulkhead	50SKZH	39,755
4	Hollywood Blvd (8720/8730) Bulkhead	50SKZM	143
4	Quail Drive Bulkhead	50SKZO	76,957
7	LA Tuna Canyon Rd. Emer. Storm Drain and Embankment Repair	50SKZP	109,399
11	Mantau Road (225-239) Retaining Wall Replacement	50SKZQ	25,611
4	Miller Way (1451 N) Bkld. Repl. & Magnolia Dr. (8500) Bkld.	50SKZR	15,481
1	Mount Washington Drive Bulkhead	50SKZS	89,106
4	Solar Drive (2405) Bulkhead	50SKZY	13,624
1	Nordica Drive (930-934) Bulkhead	50TVFB	82,328
2	Oakdell Road (3180) Bulkhead	50TVFC	11,623
13	Reservoir Street Repair and Slope Stabilization	50TVGD	255,970
4	Mulholland Drive (7863-7877) Bulkhead	50WVIN	1,451,884
		TOTAL	\$ 3,014,015

*Estimated reversion amount is rounded to the nearest dollar except when account has less than \$1.

ELIGIBLE USES OF SPECIAL FUNDS

Fund (Fund Number/Department)	Eligible Uses
General Fund (100/54)	Unrestricted uses.
Special Gas Tax Street Improvement Fund (206/50)	Used to finance street improvements that are within the public right-of-way. Improvements include street widening, reconstruction, street maintenance, street resurfacing, restoration and rehabilitation (3R), street lights, street trees, etc. Gas Tax cannot be used to finance decorative lighting, bus shelter lighting, private roads and driveways, or alleys that are not part of the City Street and Road System.
Local Transportation Fund (207/94)	Used for the construction of bicycle and pedestrian facilities, including engineering expenses leading to construction, right-of-way acquisition, construction and reconstruction, retrofitting existing bicycle and pedestrian facilities, route improvements such as signal control for cyclists and bicycle loop detectors, and purchase and installation of bicycle facilities such as secure bicycle parking, benches and drinking fountains.
Park & Recreational Sites and Facilities Fund (209/88)	Used for acquisition and development of park and recreation sites and facilities based on: 1) recognition of safety or environmental needs; 2) commitment to or coordination of the activities of other agencies; 3) additional service requirements for growing areas; 4) participation with citizens in the funding of assessment act projects; 5) completion or continuation of previously authorized work; 6) protection of investment in public works; 7) provision of efficient facilities to support on-going operations; 8) maximization of grant funds.
Street Lighting Maintenance Assessment Fund (347/50)	Used to fund street lighting for rehabilitation and replacement projects which are assessable. Council and Mayor may also authorize the acceptance of funds from other agencies in support of implementing new or upgraded street lighting systems.
Stormwater Pollution Abatement Fund (511/50)	Used to fund pollution abatement, flood control, storm drain and storm drainage-related projects.
Sewer Capital Fund, Wastewater System Revenue Bond Construction/10A and B, WW System Commercial Paper A and B Funds (761/50, 70W/50, 70X/50)	Used to fund sewer and sewage-related projects, including but not limited to industrial waste control and water reclamation.

ELIGIBLE USES OF SPECIAL FUNDS

Fund (Fund Number/Department)	Eligible Uses
Measure R Traffic Relief and Rail Expansion Funds (51Q/94)	Used to fund local street improvements, such as signal synchronization, filling potholes, repairing streets and making neighborhood streets and intersections safer for drivers, bicyclists and pedestrians.
Measure M Local Return Fund (59C/94)	Used to improve traffic conditions, expand transit systems, increase safety, improve accessibility to public transportation, and for local street improvements such as paving, pothole repair, signal synchronization, and enhanced bicycle and pedestrian connectivity.
Road Maintenance and Rehabilitation Program Special Fund (59V/50)	Used to address basic road maintenance, rehabilitation and critical safety needs on the City's Street and Road System. Improvements include, but are not limited to, road maintenance and rehabilitation, safety projects, railroad grade separations, complete streets components (including active transportation purposes, pedestrian and bicycle safety projects, transit facilities, and drainage and stormwater capture projects in conjunction with any other allowable project), and traffic control devices.
Street Damage Restoration Fee Fund (41A/50)	Used to fund surfacing, resurfacing, repair and reconstruction, and laboratory fees, testing, materials, engineering, salaries and overhead associated therewith.
Measure W Local Return Fund (60W/50)	Used to fund programs and projects that provide a water quality or water supply benefit and a community investment benefit.
Arts And Cultural Facilities and Services Fund (480/30)	Used to fund capital repairs and infrastructure improvements for arts and cultural facilities.

ESTIMATED REAPPROPRIATION AMOUNT BY FUND

FUND	Appropriated Amount	Encumbered Balance	2022-23 Est. Expenditures	Est. Reversion Amounts	Est. Reappropriations
	(A)	(B)	(C)	(D)	(E=A-B-C-D)
General Fund (Non-Dept CIP-Municipal Facilities) (Fund No. 100)	\$ 181,937,156	\$ 17,859,723	\$ 110,735,986	\$ 288	\$ 53,341,159
General Fund (Non-Dept CIP-Physical Plant) (Fund No. 100)	98,379,423	9,763,556	37,390,880	-	51,224,987
Special Gas Tax Street Improvement Fund (Fund No. 206)	20,639,432	381,604	17,420,156	338,334	2,499,338
Local Transportation Fund (Fund No. 207)	940,807	2,539	895,557	-	42,712
Park and Recreational Sites and Facilities (Fund No. 209)	21,377,006	413,961	7,312,828	-	13,650,217
Street Lighting Maintenance Assessment Fund (Fund No. 347)	1,284,107	46,108	1,020,868	-	217,132
Stormwater Pollution Abatement Fund (Fund No. 511)	7,374,013	1,051,369	3,378,724	-	2,943,921
Sewer Capital Fund (Fund No. 761)	401,247,677	60,592,886	257,784,734	4,592,022	78,278,035
Wastewater Syst Comm Paper A Const Fund (Fund No. 70W)	553,566,069	56,826,038	152,637,612	78,297,803	265,804,616
Wastewater Syst Comm Paper B Const Fund (Fund No. 70X)	1,030,375	973,732	56,643	-	-
Measure R Local Return Fund (Fund No. 51Q)	3,833,435	\$ -	628,068	-	3,205,367
Measure M Local Return Fund (Fund No. 59C)	27,692,793	2,209,239	8,033,388	536,852	16,913,315
Road Maintenance and Rehabilitation Program Special Fund (Fund No. 59V)	140,691,234	16,643,332	26,364,307	3,014,015	94,669,580
Street Damage Restoration Fee Special Fund (Fund No. 41A)	5,147,909	1,725	1,621,459	-	3,524,725
Measure W Local Return Fund (Fund No. 60W)	42,179,701	8,747,868	11,492,033	-	21,939,800
Arts and Cultural Facilities and Services Fund (Fund No. 480)	200,697	-	200,000	-	697
TOTAL	\$ 1,507,321,138	\$ 175,513,680	\$ 636,773,240	\$ 86,779,314	\$ 608,254,903

This table compares the Estimated Expenditures by funding source as presented in the 2023-24 Adopted Budget

FUND TITLE	2023-24 ADOPTED BUDGET ESTIMATED EXPENDITURES FOR 2022-23	ESTIMATED EXPENDITURES JUNE 30, 2023	VARIANCE AMOUNT	VARIANCE % OVER/UNDER
General Fund (Non-Dept CIP- Municipal Facilities) (Fund No. 100)	\$ 27,307,000	\$ 110,735,986	\$ 83,428,986	305.5%
General Fund (Non-Dept CIP- Physical Plant) (Fund No. 100)	9,171,500	37,390,880	28,219,380	307.7%
Special Gas Tax Street Improvement Fund (Fund No. 206)	684,000	17,420,156	16,736,156	2446.8%
Local Transportation Fund (Fund No. 207)	-	895,557	895,557	-
Park and Recreational Sites and Facilities (Fund No. 209)	3,100,000	7,312,828	4,212,828	135.9%
Street Lighting Maintenance Assessment Fund (Fund No. 347)	-	1,020,868	1,020,868	-
Stormwater Pollution Abatement Fund (Fund No. 511)	3,361,000	3,378,724	17,724	0.5%
Sewer Capital Fund (Fund No. 761)	369,021,000	257,784,734	(111,236,266)	-30.1%
Wastewater Syst Comm Paper A Const Fund (Fund No. 70W)	-	152,637,612	152,637,612	-
Wastewater Syst Comm Paper B Const Fund (Fund No. 70X)	-	56,643	56,643	-
Measure R Local Return Fund (Fund No. 51Q)	5,511,000	628,068	(4,882,932)	-88.6%
Measure M Local Return Fund (Fund No. 59C)	9,749,000	8,033,388	(1,715,612)	-17.6%
Road Maintenance and Rehabilitation Program Special Fund (Fund No. 59V)	29,227,000	26,364,307	(2,862,693)	-9.8%
Street Damage Restoration Fee Special Fund (Fund No. 41A)	3,768,000	1,621,459	(2,146,541)	-57.0%
Measure W Local Return Fund (Fund No. 60W)	26,891,000	11,492,033	(15,398,967)	-57.3%
Arts and Cultural Facilities and Services Fund (Fund No. 480)	-	200,000	200,000	-
TOTAL	\$ 487,790,500	\$ 636,973,240	\$ 149,182,740	30.6%

This table provides a summary of reversion amounts by funding source recommended in the last five years within the CIEP Reappropriation Reports. Funds are reverted if 1) projects are completed and all outstanding invoices are paid; 2) there has been no project activity in the last three years; and, 3) original appropriations for projects exceeded project needs.

FUND TITLE	2018-19 REVERSION AMOUNTS	2019-20 REVERSION AMOUNTS	2020-21 REVERSION AMOUNTS	2021-22 REVERSION AMOUNTS	2022-23 REVERSION AMOUNTS
General Fund (Non-Dept CIP- Municipal Facilities) (Fund No. 100)	26,035	17,381	4,893	16	288
General Fund (Non-Dept CIP- Physical Plant) (Fund No. 100)	545,352	189,528	268,509	192,907	-
Special Gas Tax Street Improvement Fund (Fund No. 206)	3,675,078	248,065	176,670	9,509	338,334
Park and Recreational Sites and Facilities (Fund No. 209)	1	-	-	-	-
Special Parking Revenue Fund (Fund No. 363)	340,432	-	-	-	-
Stormwater Pollution Abatement Fund (Fund No. 511)	434,724	-	-	-	-
Sewer Capital Fund (Fund No. 761)	25,333,175	62,948,128	4,342,179	6,272,889	4,592,022
Wastewater Syst Construction Fund (Fund No. 70K)	9,496	-	-	-	-
Wastewater Syst Comm Paper A Const Fund (Fund No. 70W)	3,945,263	2,265,686	68,014,662	68,121,040	78,297,803
Wastewater Syst Comm Paper B Const Fund (Fund No. 70X)	-	-	118,934	-	-
WSSRB Construction Fund, Series 2017-A (Green Bonds) (Fund No. 75N)	11,307,586	20,785,078	-	-	-
WSSRB Construction Fund, Series 2018-A (Green Bonds) (Fund No. 75R)	-	37,962,902	64,343	89	-
Measure R Local Return Fund (Fund No. 51Q)	140,635	-	-	-	-
Road Maintenance and Rehabilitation Program Special Fund (Fund No. 59V)	1,326,241	2,323,113	732,245	3,811,768	3,014,015
Measure M Local Return Fund (Fund No. 59C)	1,126,374	25,001	70,839	-	536,852
Street Damage Restoration Fee Special Fund (Fund No. 41A)	-	-	-	-	-
Measure W Local Return Fund (Fund No. 60W)	-	-	-	-	-
Arts and Cultural Facilities and Services Fund (Fund No. 480)	-	-	-	-	-
TOTAL	\$ 48,210,392	\$ 126,764,882	\$ 73,793,274	\$ 78,408,218	\$ 86,779,314