



Quarterly Financial Report

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 Type: Joint Consent Item
 Body: [City Council](#)
 On agenda: 10/18/2022
 Title: Recommendation to Accept the Unaudited Fourth Quarter Revenue and Expenditure Report for Fiscal Year (FY) 2021-22. [City Council and SACIC] (Finance 10024051)
 Attachments: 1. [Exhibit 1 - FY 2021-22 Fourth Quarter Report](#)

Text

Title

Recommendation to Accept the Unaudited Fourth Quarter Revenue and Expenditure Report for Fiscal Year (FY) 2021-22. [City Council and SACIC] (Finance 10024051)

To: Honorable Mayor and Members of the City Council

EXECUTIVE SUMMARY

This report details the City of Alameda’s (City) unaudited Fourth Quarter Financial Results for Fiscal Year (FY) 2021-22 for all City Funds, and inception-to-date budget and actual expenditures for active capital and maintenance projects. Inception-to-date budget and actual expenditures for projects funded by the American Rescue Plan Act of 2021 (ARPA) are discussed in File 2022-2432.

BACKGROUND

The Fourth Quarter (Q4) Revenue & Expenditure Report on all City funds has been completed based upon unaudited actual revenues and expenditures received through the end of FY 2021-22. **The Q4 report, attached as Exhibit 1**, includes financial information for all City funds as follows:

- Unaudited General Fund Q4 revenues by category;
- Unaudited General Fund Q4 expenditures by department and category;
- Unaudited expenditures for the City’s capital and maintenance projects; and
- Unaudited Q4 revenues and expenditures for all funds.

DISCUSSION

This Q4 Revenue & Expenditure Report provides the City Council with updates on the financial status of the City’s funds by comparing budget projections for revenues and expenditures to unaudited actual revenues and expenditures through the fourth quarter of FY 2021-22. Budget amendments previously approved by the City Council have been included in this report. The grouping of the funds matches the City’s Annual Comprehensive Financial Report (ACFR). Unaudited General Fund revenues totaled \$132.03 million and expenditures totaled \$112.39 million.

General Fund

The General Fund is the main operating fund for the City. The General Fund accounts for sources and uses of resources that are discretionary to the City Council in the provision of activities, programs, and services deemed necessary and desirable by the community. It accounts for all general revenues of the City not specifically levied or collected for other City funds, and the related expenditures. The major revenue sources for the General Fund are property tax, sales tax, transfer tax, utility user tax, business license tax, transient occupancy tax, franchise fees, and unrestricted revenues from other government agencies, fines and forfeitures, and interest income. Expenditures are made for public safety (including police and fire), community development, parks and recreation, public works, and other general government services.

Unaudited General Fund revenues for FY 2021-22 were \$132.03 million as compared to the \$127.10 million in revenues collected in FY 2020-21. This represents a 3.9% increase in revenue collection. Unaudited General Fund revenue received was 111.20% of the \$118.08 million Revised Revenue Budget for FY 2021-22.

Unaudited FY 2021-22 General Fund expenditures were \$112.40 million as compared to the \$110.09 million in expenditures last year, which represents a 2% increase in actual expenditure as compared to last year. Actual expenditures are 88% of the \$127.05 million Revised Expenditure Budget for FY 2021-22. (Table 1)

Table 1 - FY 2021-22 Unaudited Year End Actuals (*in millions*)

Category	FY 2021-22 Revised General Fund Budget	FY 2021-22 Unaudited Actuals	\$ Over/(Under) Budget	% Over/(Under) Budget
Revenues	\$ 118.08	\$ 132.03	\$ 13.95	11.8%
Expenditures	\$ 127.05	\$ 112.40	\$ (14.65)	(11.5%)
Revenues less Expenditures	\$ (8.97)	\$ 19.63		

Major General Fund Revenue Categories

Property Tax

Property tax is the largest single source of revenue for the General Fund and represents 39% of all General Fund revenues. The property tax is ad valorem, which means that the tax paid in property is proportional to the property’s assessed value. Under the terms of Proposition 13 passed in 1978: 1) the annual tax owed is a maximum of 1% of a property’s assessed value and 2) the assessed value can only increase a maximum of 2% each year

unless ownership changes, in which prevailing market value assessment is used as the basis for taxation. In general, property taxes have been relatively unaffected by the pandemic and continue to be a stable source of General Fund revenues.

Starting in FY 2011-12, the City began receiving a portion of the Residual Property Tax Trust Fund (RPTTF) revenues as a result of the dissolution of the Redevelopment Agency. The RPTTF is the portion of the property tax increment, less wind-down funding obligations, that would have gone to redevelopment agencies if they had not been dissolved.

Property tax revenues exceeded the FY 2021-22 Revised Budget by \$1.12 million due to receipts of additional RPTTF revenues. Unaudited Q4 property tax revenues are \$51.49 million. Net of RPTTF, property tax revenues increased 4.92% when compared to FY 2020-21 (see Table 2).

Table 2 - Historical Property Tax Revenues (in millions)

Category	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22 Unaudited
Property Tax	\$ 36.74	\$ 39.33	\$ 42.36	\$ 44.68	\$ 46.88
Property Tax- RPTTF	\$ 1.99	\$ 2.71	\$ 3.37	\$ 4.63	\$ 4.61

Sales Tax/Transaction and Use Tax

The City's sales, transactions and use taxes are approximately 17% of the City's General Fund revenues, representing approximately \$22.76 million of the total for FY 2021-22. This also represents a 17% increase as compared to the previous fiscal year.

The sales tax rate in the City is 10.75% meaning that a \$1 taxable purchase results in sales tax of 10.75 cents. This rate is inclusive of the City's 1% Bradley-Burns rate and the City 0.50% Measure F, as well State (6.25%), County (2.5%), and BART (.5%) taxes.

The City receives 1% of the total sale (pursuant to the Bradley Burns Uniform Local Sales and Use Tax Law of 1956) as a distribution to its General Fund, meaning the City receives 1 cent for every \$1 purchase. A significant portion of the City's sales and use tax is received from the County use tax pool, and, thus, can be subject to significant fluctuations related to general economic conditions and consumer behavior.

In November 2018, Alameda voters approved a half-cent (0.5%) local transactions and use tax (TUT), which became effective on April 1, 2019 (Measure F). This tax is collected by the California Department of Tax and Fee Administration (CDTFA) and is fully allocated to the City. On a budget projection of \$7.40 million, the City received \$10.18 million in TUT in FY 2021-22. Since this revenue source became effective in 2019, it has consistently outpaced expectations due to the high level of building and construction activity within Alameda in recent years because the tax captures sales transactions made outside of Alameda for materials that will be used within Alameda. As shown in Tables 3 and 4 below, the Building & Construction and Business & Industry categories experienced substantially higher growth for TUT as compared to the same industries for sales tax.

In addition, the City also receives a portion of a one-half (0.5%) cent sales tax approved by California voters in November 1993 (Proposition 172), which is designated for public safety. This sales tax is shared between the cities and the county. The Proposition 172 sales tax also outperformed expectations in FY 2021-22, with \$814,132 received on a budget projection of \$680,000.

As shown in Tables 3 and 4 below, the most significant year-over-year growth for both sales tax and TUT was in the Fuel & Service Stations industry. Although fuel consumption increased modestly due to the recovery from the COVID-19 pandemic, this growth is primarily attributable to record high fuel prices. As fuel prices stabilize, this growth should not be expected to continue, and this value is anticipated to decrease. Restaurants & Hotels also experienced strong growth, largely due to the COVID-19 economic recovery, and partly due to the effects of inflation on prices.

Table 3 - Sales Tax by Industry FY 2021-22

Sales Tax	Thru Q3 FY 2020-21	Thru Q3 FY 2021-22	Year-over-Year % change
Autos & Transportation	\$ 349,966	\$ 396,155	13.20%
Building & Construction	\$ 250,579	\$ 283,003	12.94%
Business & Industry	\$ 2,049,537	\$ 2,112,386	3.07%
Food & Drugs	\$ 685,797	\$ 685,303	-0.07%
Fuel & Service Stations	\$ 482,453	\$ 771,775	59.97%
General Consumer Goods	\$ 1,268,246	\$ 1,353,135	6.69%
Restaurants & Hotels	\$ 1,138,144	\$ 1,693,251	48.77%
County Pool	\$ 1,841,112	\$ 1,809,676	-1.71%

Table 4 - Transaction & Use Tax by Industry FY 2021-22

Transaction & Use Tax (Meas F)	Thru Q3 FY 2020-21	Thru Q3 FY 2021-22	Year-over-Year % change
Autos & Transportation	\$ 816,023	\$ 897,727	10.01%
Building & Construction	\$ 448,095	\$ 725,372	61.88%
Business & Industry	\$ 1,286,075	\$ 2,205,802	71.51%
Food & Drugs	\$ 398,809	\$ 398,116	-0.17%
Fuel & Service Stations	\$ 224,678	\$ 398,669	77.44%
General Consumer Goods	\$ 1,698,292	\$ 1,816,526	6.96%
Restaurants & Hotels	\$ 611,316	\$ 926,073	51.49%

Property Transfer Tax

The City imposes a property transfer tax (PTT) of \$12 per \$1,000 of property valuation on all real property sales that occur within city limits. In recent years, property transfer tax receipts have far exceeded projections. *This revenue source is difficult to predict as it can fluctuate significantly due to the sale of large commercial properties.* In FY 2021-22, the City received \$21.93 million on a budget projection of \$15.00 million. This represents an 18% increase as compared to last fiscal year. While the City experienced significant growth in this category, the increase in mortgage interest rates is anticipated to put a damper on property sales. Approximately \$6.51 million of the revenue received in FY 2021-22 should be considered one-time revenues and not expected to recur in FY 2022-23. Table 5 below displays the year-over-year growth in gross sales and volume properties that sold in the city based upon the purchase price and displayed in graduated bands. While Table 6 displays year-over-year growth in revenues derived from PTT.

Table 5 - Property Transfer Growth Rate FY 2021-22

	FY 2020-21 Actuals	FY 2021-22 Actuals	Year-over-Year Change

Sale Price	Gross Sales	Volume	Gross Sales	Volume	Gross Sales	Volume
\$300,000 or below	\$ 3,611,273	25	\$ 7,159,000	45	98.24%	80%
\$300,001 to \$2 million	\$ 979,395,909	887	\$ 1,061,246,009	895	8.36%	1%
\$2 million to \$5 million	\$ 120,356,000	46	\$ 189,088,000	74	57.11%	61%
\$5 million to \$10 million	\$ 30,955,000	4	\$ 40,484,500	5	30.79%	25%
\$10 million to \$50 million	\$ 302,931,727	15	\$ 137,265,000	7	-54.69%	-53%
\$50 million to \$100 million	\$ 110,150,000	2	\$ 194,973,500	3	77.01%	50%
Over \$100 million	\$ 0	0	\$ 158,875,000	1		
Total	\$1,547,399,909	979	\$ 1,789,091,009	1030	15.6%	5.2%

Table 6 - Property Transfer Tax Change FYs 2016-2022

Fiscal Year	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22 Unaudited
Receipts	\$10,333,813	\$15,679,218	\$17,134,704	\$15,195,899	\$18,536,929	\$21,929,943
Y-o-Y Change		51.7%	9.3%	-11.3%	22.0%	18.3%

Utility Users Tax

The City imposes a utility users tax (UUT) of 7.5% on all residential and commercial utility bills for properties within the City. This revenue sources have been trending down in recent years largely due to decreasing use of cable TV subscriptions. This revenue source increased during the pandemic likely due to the shift to work-from-home and remote schooling and residents using more utilities (gas, electricity, etc.) as a result. As workers returned to job sites and students returned to school, this revenue source continued to drop slightly in FY 2021-22.

Table 7 - Utility Users Tax Change FYs 2016-2022

Fiscal Year	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22 Unaudited
Receipts	\$ 9,063,946	\$ 9,336,325	\$ 9,080,199	\$ 8,809,355	\$ 9,091,389	\$ 9,011,553
Y-o-Y Change		3.0%	-2.7%	-3.0%	3.2%	-0.9%

Transient Occupancy Tax

The City imposes a transient occupancy tax (TOT) of 10% of the hotel rate or short-term residential rental rate (STRR) and is paid by individuals who stay thirty days or less in a hotel located within the City. As TOT is assessed against the cost of a hotel/STRR stay, this revenue stream grows with local tourism demands. This revenue source dropped substantially with the onset of the COVID-19 pandemic in March 2020 and recovered beyond pre-pandemic levels to \$2.56 million in FY 2021-22.

Table 8 - Transient Occupancy Tax Change FYs 2016-2022

Fiscal Year	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22 Unaudited
Receipts	\$2,126,612	\$2,146,038	\$2,292,350	\$1,952,077	\$1,996,230	\$ 2,555,336
Y-o-Y Change		0.9%	6.8%	-14.8%	2.3%	28.0%

Business License Tax

The business license tax (BLT) is charged annually to all businesses operating within the city. The renewal of business licenses occurs during the first quarter of the fiscal year. Some businesses pay a flat rate tax and some are assessed based upon gross receipts earned, paying a minimum tax based upon graduated rate bands. In accordance with Ordinance No. 2500 adopted by the City Council in 1990, the minimum tax is adjusted each fiscal year by the percentage change in the Consumer Price Index. Due to the structure of the City's BLT, these revenues typically grow modestly.

In FY 2020-21 there were approximately 3,987 business that remitted \$1.60 million BLT based upon gross receipts and 29 that remitted \$110,715 BLT based upon gross payroll. Businesses assessed taxes based upon gross receipts/administrative headquarters paid a tax of:

- \$105 if total annual gross receipts/gross payroll was less than \$88,000
- \$156 if total annual gross receipts/gross payroll was \$88,000-\$174,499
- \$198 if total annual gross receipts/gross payroll was \$175,500 -\$487,499
- Business with gross receipts/gross payroll over \$487,499 paid \$198 plus 40 cents per \$1,000 in excess of \$487,499

For residential rental properties the City assesses a flat tax of \$20 per residential unit. In FY 2020-21 the City received BLT totaling \$241,039 from 1,867 registered rental accounts. In comparison, revenue derived from the rental of commercial real property was approximately \$124,098 based upon a tax assessment of \$20 per square foot.

BLT revenues dropped substantially, by 12.40%, in FY 2020-21 due to the COVID-19 pandemic and started to recover in FY 2021-22, increasing by 5.69% to \$2.38 million. Over FYs 2016-2022, BLT has compounded annual growth rate of 1.30%.

Table 9 - Business License Tax Change FYs 2016-2022

Category	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22 Unaudited	Avg CAGR
Business Tax	\$2,232,758	\$2,379,639	\$2,252,584	\$2,572,827	\$2,253,820	\$2,382,071	1.30%
Year-Over-Year growth \$		\$ 146,881	\$(127,055)	\$ 320,243	\$(319,007)	\$ 128,251	
Year-Over-Year growth %		6.58%	-5.34%	14.22%	-12.40%	5.69%	

Franchise Fees

The City has franchise agreements with several utility companies. These companies pay the City a franchise fee based on a percentage of their revenue earned within the city limits. These fees serve as compensation for, among other things, wear and tear on city streets. Franchise fees can change when the customer base expands, when additional services are used, when environmental conditions affect the use of the utility, and when rates change. Franchise fee revenues decreased by 1% to \$4.17 million in FY 2021-22 compared to the previous year due to re-negotiation of the solid waste franchise and decreased usage of the cable TV franchise.

General Fund Expenditures by Major Spending Category

Employee Salaries and Benefits

The largest spending category in the General Fund is employee salaries and benefits. Of the \$127 million General Fund budget in FY 2021-22, employee salaries and benefits represent \$77.54 million, or 61%. Actual salaries and benefits totaled \$73.08 million, or 94% of the budget.

Services, Supplies, Utilities, and Other Operating Expenditures

The operating expenditures category covers contracts for services, materials and supplies for day-to-day operations, utilities, professional development, equipment leases, and fees and charges. Operating expenditures decreased from FY 2020-21 to FY 2021-22 by 1%, from \$11.40 million to \$11.30 million.

Transfers Out

Transfers Out involve a transfer of funds from the General Fund to another City fund. The three largest transfers out of the General Fund in FY 2021-22 were \$7.67 million to the Pension Stabilization Fund, \$2.40 million to the Library Fund, and \$1.88 million to the closed Police/Fire 1079 Pension Fund.

General Fund Expenditures by Department

Excluding Non-Department expenditures, General Fund departmental expenditures as of June 30 increased by 8.60% from \$88.60 million in FY 2020-21 to \$96.20 million in FY 2021-22. The largest increases in actual expenditures were in the Police and Fire Departments, which increased actual expenditures by \$2.97 million and \$1.76 million, respectively. In the Police Department, these increases were driven by increased regular pay from filling vacant positions, increased overtime, rising pension costs, and costs for new service contracts. In the Fire Department, the increase can be attributed to an increase in regular pay due to grant-funded Fire positions transitioning to the General Fund and rising pension costs.

The next largest General Fund-supported department, Recreation & Parks, saw actuals increase from \$8.19 million in FY 2020-21 to \$10.37 million in FY 2021-22. This increase is due to the restoration of Recreation programs in FY 2021-22 after programming was significantly curtailed during the COVID-19 pandemic.

General Fund Residual Fund Balance

The General Fund Residual Fund Balance is the amount that has not been restricted, committed, or assigned for a specific purpose, such as long-term obligations, capital projects, or reserve policies. Per the City's audited financial statements, the Unassigned Fund Balance, which does not account for reserve policies, for the General Fund was \$56.59 million at the beginning of FY 2021-22. With the unaudited year-end revenues and expenditures for the General Fund, and estimating the operating reserve, pension reserve, and commitment to the Emma Hood Swim Center, the unaudited General Fund Residual Fund Balance for the end of FY 2021-22 is estimated at \$31.27 million as shown below.

Table 10 - General Fund Residual Fund Balance FY 2021-22 (Unaudited)

Beginning Unassigned Fund Balance	\$56.59
FY 2021-22 Revenues	\$132.03
FY 2021-22 Expenditures	\$(112.40)
Subtotal	\$76.22
Less Reserve Policy	\$(27.64)
Less CalPERS/OPEB UAL Policy	\$(9.82)
Less Emma Hood Swim Center	\$(7.50)
Estimated Ending Residual Fund Balance	\$31.27

Over the last five years, the General Fund Residual Fund Balance has fluctuated between a low of \$4.64 million at the end of FY 2017-18 to a high of \$39.40 million at the end of FY 2020-21.

Table 11 - General Fund Residual Fund Balance Change FYs 2016-2022

Fiscal Year	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22 Unaudited
Residual Fund Balance	\$7,585,653	\$4,644,428	\$5,274,425	\$18,552,899	\$39,398,538	\$31,269,238
Y-o-Y Change		-38.8%	13.6%	251.8%	112.4%	-20.6%

Special Revenue Funds

Special Revenue Funds are funded by grants, special taxes, fees or other specific funding sources and must be used for specific purposes. Such funding sources are restricted in nature, either by law or by City policy, which requires revenues and expenditures to be recorded differently from the City's primary operating fund, the General Fund.

Actual revenues for All Special Revenue Funds as of June 30, 2022 were \$60.00 million, and actual expenditures were \$54.18 million.

The Alameda Point/Base Reuse Fund (290) had the most substantial actual revenues and expenses during the period. As of June 30, 2022, the Alameda Point/Base Reuse fund has received revenues of \$17.20 million. Expenditures of \$15.15 million were expended on the development and implementation of community plans for revitalization and redevelopment of the base into a mixed-use, transit-oriented development.

Capital Projects Funds

Capital Improvement Projects Funds, which includes individual funds such as the Capital Improvement Projects (CIP), Construction Impact Fees, and Development Impact Fees, had actual expenditures of \$21.57 million and revenue of \$17.30 million at June 30, 2022. These funds derive their revenues from a combination of fees from new development, grants, Gas Tax, and regional transportation-related sales tax.

Debt Service Funds

Debt Service Funds group accounts for the long-term debt obligations of the City. As of June 30, 2022, the debt service funds received \$3.24 million in revenue and spent \$3.36 million. Funds are transferred from a variety of sources to meet debt service obligations as they come due. The funding source is dependent upon the purpose of the debt.

Enterprise Fund

The Enterprise Fund group consists of the City's Sewer Services Fund, which accounts for all transactions related to the operation of the municipal sewer system. As of June 30, 2022, the Sewer Services Fund received \$22.90 million in revenue and had expenditures of \$25.74 million.

Internal Service Funds

The Internal Service Funds group includes those funds created for the accumulation of reserves for insurance claims, vehicles, technology and equipment replacement, facility maintenance, compensated absences, liabilities, and retiree medical and dental costs. Revenue for these funds is derived from charges to other funds, primarily the General Fund.

Fiduciary and Agency Funds

The Fiduciary Funds group includes the Successor Agency, bond funds for several bond issues that are not obligations of the City, and a trust fund established for Other Post-Employment Benefits (OPEB).

The Successor Agency is an entity separate from the City and accounted for in a separate trust fund that is used to account for tax increment monies received and payments of items approved by the Oversight Board in the Required Obligation Payment Schedule (ROPS). The bonded indebtedness of the Successor Agency is paid from Redevelopment Property Transfer Tax Fund (RPTTF) revenue.

ALTERNATIVES

- Accept and file the report as there is no further action being requested.
- Do not accept the report.

FINANCIAL IMPACT

The FY 2021-22 fourth quarter report includes information detailing the variances between budgets and actuals for revenues, expenditures, and capital and maintenance projects through June 30, 2022.

There is no financial impact from accepting the fourth quarter financial report.

MUNICIPAL CODE/POLICY DOCUMENT CROSS-REFERENCE

This action is in conformance with the Alameda Municipal Code and all policy documents.

ENVIRONMENTAL REVIEW

This activity is not a project and is exempt from the California Environmental Quality Act (CEQA) pursuant to Section 15378 (b) (4) of the CEQA Guidelines because it involves governmental fiscal activities (acceptance of the fourth quarter financial report), which does not involve any commitment to any specific project which may result in a potentially significant physical impact on the environment.

CLIMATE IMPACTS

There are no identifiable climate impacts or climate action opportunities associated with the subject of this report.

RECOMMENDATION

Accept the fourth quarter financial report for the period ending June 30, 2022.

Respectfully submitted,
Margaret O'Brien, Finance Director

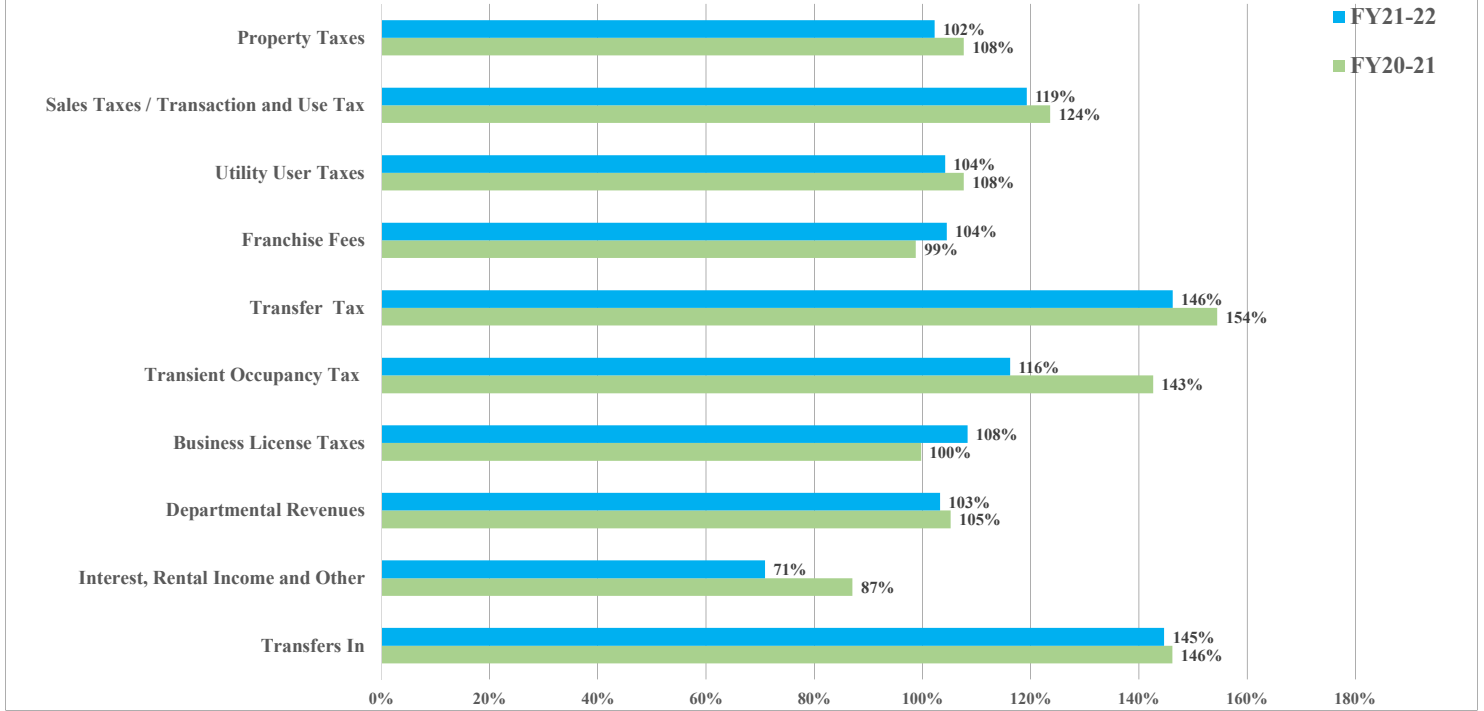
By,
Jennifer Tell, Budget Manager

Exhibit:

1. FY 2021-22 Fourth Quarter Revenue & Expenditure Report

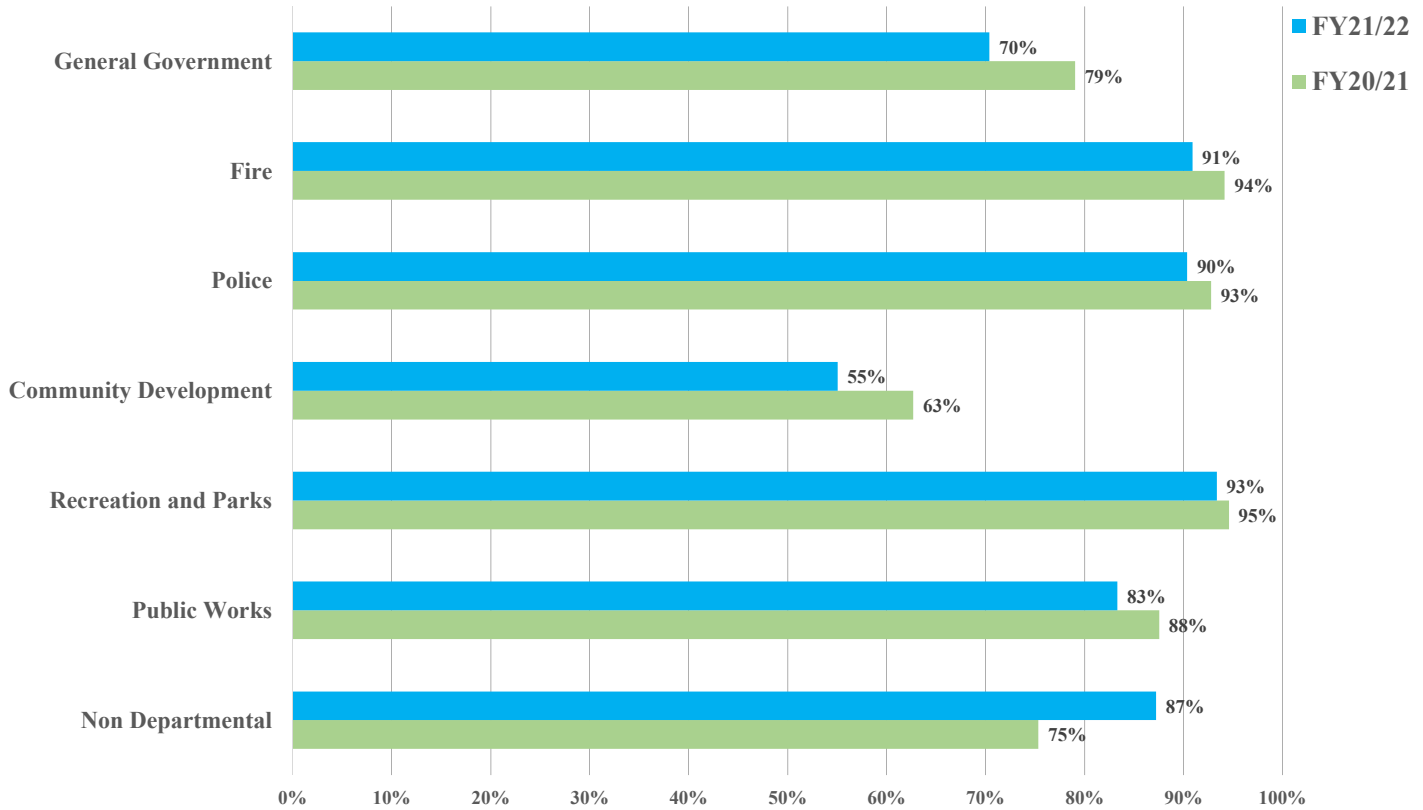
Exhibit 1 to the staff report

City of Alameda, California
 General Fund Unaudited Revenue Report through Fourth Quarter
 As a % of Budget to Actual for FY 21/22 and FY 20/21



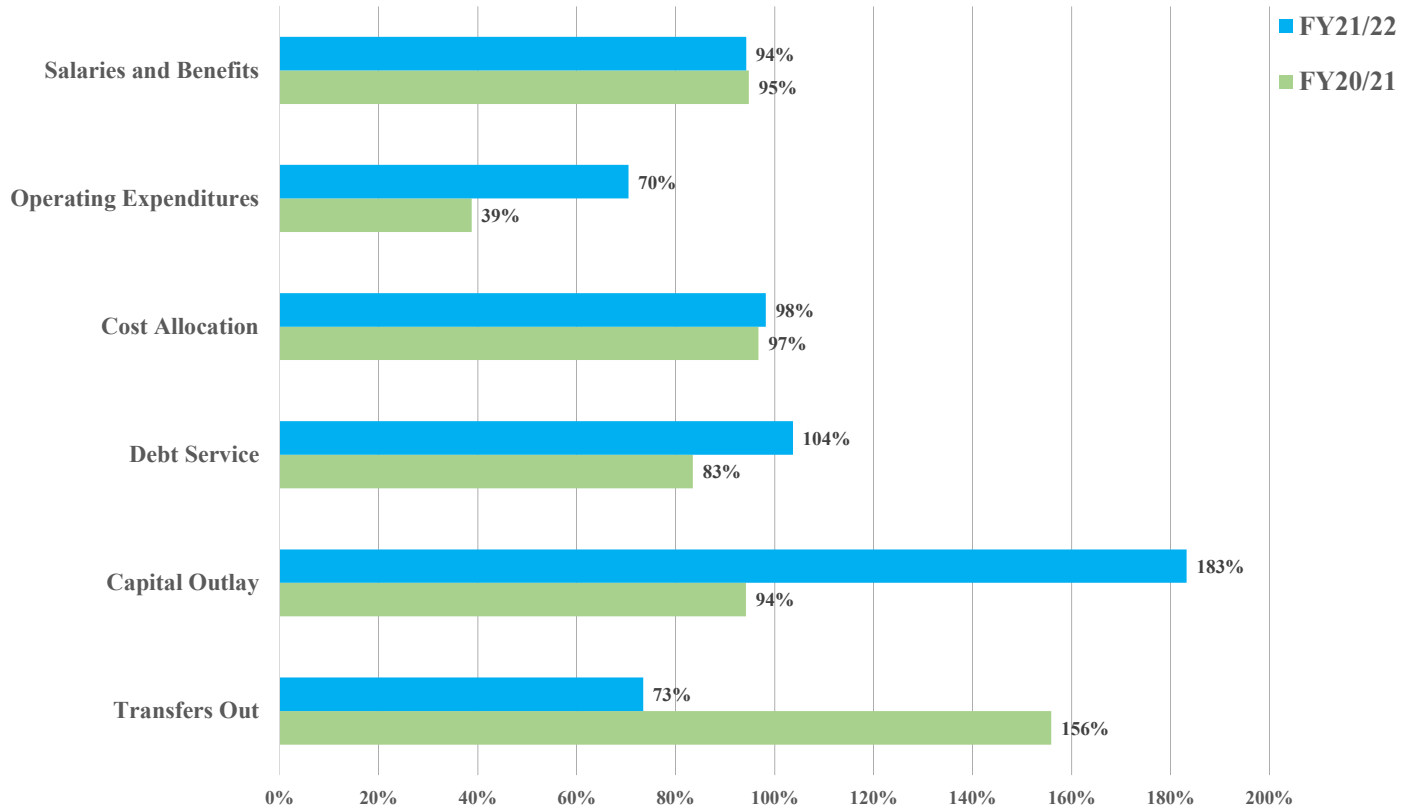
	FY 21/22		FY 21/22		FY 20/21	FY 21/22 to 20/21		FY 20/21
	Budget	% of Total Budget	YTD Actual	% of Budget to Actual	YTD Actual	YTD Difference	% Change	% of Budget to Actual
Property Taxes	\$50,365,000	43%	\$51,486,500	102%	\$49,310,947	\$2,175,553	4%	108%
Sales Taxes / Transaction and Use Tax	19,080,000	16%	22,755,699	119%	19,439,880	\$3,315,819	17%	124%
Utility User Taxes	8,652,500	7%	9,011,553	104%	9,091,389	(\$79,836)	-1%	108%
Franchise Fees	3,996,000	3%	4,173,484	104%	4,211,074	(\$37,590)	-1%	99%
Transfer Tax	15,000,000	13%	21,929,943	146%	18,536,929	\$3,393,014	18%	154%
Transient Occupancy Tax	2,200,000	2%	2,555,336	116%	1,996,230	\$559,106	28%	143%
Business License Taxes	2,200,000	2%	2,382,071	108%	2,253,820	\$128,251	6%	100%
Departmental Revenues	8,502,850	7%	8,774,931	103%	9,184,641	(\$409,710)	-4%	105%
Interest, Rental Income and Other	3,696,911	3%	2,619,647	71%	3,093,976	(\$474,329)	-15%	87%
Transfers In	4,387,000	4%	6,344,749	145%	9,978,478	(\$3,633,729)	-36%	146%
Total Revenues	\$118,080,261	100%	\$132,033,913	112%	\$127,097,364	\$4,936,549	4%	117%

City of Alameda, California
General Fund YTD Expenditures by Department (Unaudited)
As a % of Budget to Actual for FY 21/22 and FY 20/21



	FY 21/22		FY 21/22		FY 20/21		FY 21/22 to 20/21		FY 20/21
	Budget	% of Total Budget	YTD Actual	% of Budget to Actual	YTD Actual	YTD Difference	Year over Year % Change	% of Budget to Actual	
Fire	42,666,217	34%	38,782,448	91%	37,016,501	1,765,947	5%	94%	
Police	41,211,457	32%	37,243,423	90%	34,272,474	2,970,949	9%	93%	
Total Public Safety	<u>83,877,674</u>	<u>66%</u>	<u>76,025,871</u>	<u>91%</u>	<u>71,288,975</u>	<u>4,736,896</u>	<u>7%</u>	<u>93%</u>	
City Council	272,073	0%	136,426	50%	15,228	121,198	796%	16%	
City Attorney	992,649	1%	742,064	75%	574,616	167,448	29%	44%	
City Clerk	624,294	0%	603,464	97%	673,242	(69,778)	-10%	87%	
City Manager	2,043,721	2%	1,072,254	52%	899,128	173,126	19%	88%	
Finance	3,041,776	2%	2,225,915	73%	2,468,465	(242,550)	-10%	88%	
Human Resources	1,217,684	1%	986,090	81%	805,735	180,355	22%	91%	
Total General Government	<u>8,192,197</u>	<u>6%</u>	<u>5,766,213</u>	<u>70%</u>	<u>5,436,414</u>	<u>329,799</u>	<u>6%</u>	<u>79%</u>	
Community Development	1,287,688	1%	700,502	54%	1,311,468	(610,966)	-47%	63%	
Planning, Bldg & Transportation	45,000	0%	33,356	74%	-				
Total Community Development	<u>1,332,688</u>	<u>1%</u>	<u>733,858</u>	<u>55%</u>	<u>1,311,468</u>	<u>(610,966)</u>	<u>-47%</u>	<u>63%</u>	
Recreation and Parks	11,112,118	9%	10,373,834	93%	8,191,142	2,182,692	27%	95%	
Public Works	3,971,833	3%	3,308,955	83%	2,320,838	988,117	43%	88%	
Non Departmental	18,561,925	15%	16,189,032	87%	21,544,295	(5,355,263)	-25%	75%	
Total Expenses	<u>\$ 127,048,435</u>	<u>100%</u>	<u>\$ 112,397,763</u>	<u>88%</u>	<u>\$ 110,093,132</u>	<u>\$ 2,271,275</u>	<u>2%</u>	<u>88%</u>	

City of Alameda, California
General Fund YTD Expenditures by Type (Unaudited)
As a % of Budget to Actual for FY 21/22 and FY 20/21



	FY 21/22		FY 21/22		FY 20/21	FY 21/22 to 20/21		FY 20/21
	Budget	% of Total Budget	YTD Actual	% of Budget to Actual	YTD Actual	YTD Difference	Year over Year % Change	% of Budget to Actual
Salaries and Benefits	77,536,523	61%	73,080,475	94%	69,194,947	3,885,528	6%	95%
Operating Expenditures	16,019,106	13%	11,288,367	70%	11,439,001	(150,634)	-1%	39%
Cost Allocation	13,214,639	10%	12,979,549	98%	9,273,133	3,706,416	40%	97%
Debt Service	228,151	0%	236,578	104%	231,271	5,307	2%	83%
Capital Outlay	80,500	0%	147,521	183%	53,704	93,817	175%	94%
Transfers Out	19,969,515	16%	14,665,274	73%	19,901,078	(5,235,804)	-26%	156%
Total Expenses	127,048,434	100%	112,397,764	88%	110,093,134	2,304,630	2%	88%

City of Alameda
FY 21/22 Life-to-Date Capital Project Report
Through June 30, 2022 (Unaudited)

Project Number	Description	Revised Budget	Life-to-Date Actual Expenses	Outstanding Encumbrances	As of 6/30/22 Remaining Budget	% Expended and Encumbered
<u>Capital Projects</u>						
C11000	Pavement Management	29,054,139	23,785,229	-	5,268,910	82%
C11100	Otis/Pacific Resurfacing	1,570,029	1,565,569	-	4,461	100%
C12000	Signs, Pavement Markings	728,524	472,284	-	256,240	65%
C12100	Commercial/Slow Streets	735,692	128,345	-	607,347	17%
C13000	Traffic Signals & Systems	4,785,423	3,540,938	368,729	875,757	82%
C14000	Sidewalks	2,147,835	1,821,838	-	325,997	85%
C15000	Park Pathway Repair & Replacement	450,000	400,000	-	50,000	89%
C16000	Street, Park, Parking Lot Lighting	5,336,044	1,878,161	109,097	3,348,786	37%
C16100	Shoreline Park Pathway Lighting	1,240,734	1,240,734	-	0	0%
C17000	Urban Forest - Trees & Landscape Mtce	6,247,081	3,955,226	-	2,291,855	63%
C31000	Storm Water Management	2,249,743	1,840,961	5,332	403,450	82%
C32000	Storm Water Pump Stations	2,624,255	752,130	-	1,872,125	29%
C33000	Green Infrastructure/Trash Capture	50,000	-	-	50,000	0%
C34000	Lagoon Maintenance	1,305,446	890,938	-	414,508	68%
C34100	Bayview Weir	168,000	154,304	-	13,696	92%
C34200	Harbor Bay Lagoon Gate	174,863	174,863	-	0	100%
C34300	Lagoons	144,554	144,554	-	0	100%
C35000	Shoreline Maintenance	654,446	79,849	-	574,596	12%
C41000	City Buildings - Public Works	10,582,650	7,532,971	-	3,049,679	71%
C42000	City Bldgs - Public Safety	830,850	649,312	-	181,538	78%
C42100	Fire Station #1 Improvements	150,000	150,284	-	(284)	100%
C43000	Library Improvements	253,000	43,150	18,458	191,392	24%
C44000	Parking	1,947,900	314,051	-	1,633,849	16%
C44100	Parking - Main Street	729,100	559,984	-	169,116	77%

City of Alameda
FY 21/22 Life-to-Date Capital Project Report
Through June 30, 2022 (Unaudited)

Project Number	Description	Revised Budget	Life-to-Date Actual Expenses	Outstanding Encumbrances	As of	% Expended and Encumbered
					6/30/22	
C44200	Parking - Harbor Bay	600,000	112,658	-	487,342	19%
C44300	Seaplane Ferry Parking	300,000	-	-	300,000	0%
C71100	Sea Level Rise	450,000	63,886	-	386,114	14%
C71200	Climate Plan	586,375	485,991	-	100,384	83%
C71300	Northern Shoreline - Posey/Webster Tubes	310,000	120,510	-	189,490	39%
C73000	Fernside Eastshore Pathways	1,514,513	1,514,513	-	0	100%
C74000	Public Art in Public Spaces	378,500	16,295	-	362,205	4%
C74100	Physical Art	210,000	189,299	15,600	5,101	0%
C74200	Estuary Park Service Road	885,000	839,112	-	45,888	95%
C75000	Alameda Point Backbone Infrastructure	36,862,277	6,918,910	1,399,298	28,544,069	23%
C75100	RESHAP	350,000	20,623	24,378	305,000	13%
C75200	Alameda Point Big Whites Painting	1,400,000	82,203	-	1,317,798	6%
C76000	Doolittle Landfill - Flare & Piping	500,000	-	-	500,000	0%
C80100	Citywide WiFi	200,000	165,473	25,219	9,308	95%
C80300	ERP Implementation	5,915,298	2,654,910	8,469	3,251,920	45%
C80400	Strategic Technology Plan	880,000	511,957	-	368,043	58%
C80500	Electronic Doc Mgmt/GIS	1,000,000	-	-	1,000,000	0%
Total Capital Projects		126,502,270	65,772,009	1,974,579	58,755,682	54%

Recreation & Park Projects

C51000	Park Maintenance Improvements	1,566,000	678,012	178,795	709,193	55%
C51100	Park Irrigation Improvements	400,000	406,026	-	(6,026)	102%
C52000	Playground Replacements	1,897,000	1,263,852	436,952	196,196	90%
C52400	Woodstock Park Rec Center	190,000	148,253	-	41,747	78%
C52500	Estuary Park Field Design	5,576,000	5,542,717	-	33,283	99%

City of Alameda
FY 21/22 Life-to-Date Capital Project Report
Through June 30, 2022 (Unaudited)

Project Number	Description	Revised Budget	Life-to-Date Actual Expenses	Outstanding Encumbrances	As of 6/30/22 Remaining Budget	% Expended and Encumbered
C52600	Park ADA Upgrades	100,000	154,329	-	(54,329)	154%
C52700	Officers Club Improvements	44,500	21,685	-	22,815	49%
C52800	Godfrey Restroom Replacement	748,099	607,014	-	141,085	81%
C52900	Alameda Point Gym-Modular Restroom	1,070,769	980,207	-	90,563	92%
C54000	Mastick Center Improvements	565,000	174,750	-	390,250	31%
C54100	Mastick Front Entry Improvements	100,000	24,324	-	75,676	24%
C55100	Krusi Park	2,259,000	2,319,111	-	(60,111)	103%
C55200	De-Pave Park	25,000	25,000	-	0	100%
C55300	East End Dog Park	75,000	-	-	75,000	0%
C55400	New City Aquatic Center	150,000	150,000	-	0	100%
C55500	Littlejohn Park Rec Center Rebuild	250,000	231,142	-	18,858	92%
C55600	Marina Village Park Renovation	1,054,000	267,588	-	786,412	25%
C55700	Park Light/Court Resurface	275,000	84,052	-	190,948	31%
C55800	Emma Hood Pool Repairs	250,000	250,000	-	0	100%
C55900	Leydecker Park Rec Center	213,528	122,720	-	90,808	57%
C56100	Encinal Boat Ramp Design	2,136,734	1,960,594	88,379	87,761	96%
C56200	Jean Sweeney Park (ARPD)	7,617,438	7,691,858	73,004	(147,424)	102%
C56300	Neptune Park Path	215,000	38,082	-	176,918	18%
C58100	Golf Parking Lot Improvements	500,000	497,681	-	2,319	100%
Total Recreation & Park Projects		15,016,368	12,726,421	615,747	1,674,201	89%

Transportation Projects

C61000	Street Safety	950,000	590,540	-	359,460	62%
C62000	Safe Routes to School Infrastructure	268,000	30,580	-	237,420	11%
C63000	Active Transportation Plan Implementation	100,000	-	-	100,000	0%
C63100	Bike/Ped	946,000	674,816	-	271,184	71%

City of Alameda
 FY 21/22 Life-to-Date Capital Project Report
 Through June 30, 2022 (Unaudited)

Project Number	Description	Revised Budget	Life-to-Date Actual Expenses	Outstanding Encumbrances	As of	% Expended and Encumbered
					6/30/22	
C65000	Cross Alameda Trail	7,181,895	7,122,485	-	59,410	99%
C65010	Cross Alameda Trail Connectors	427,000	-	-	427,000	0%
C65100	Otis Dr Traffic Calming & Safety	1,275,000	1,198,108	-	76,892	94%
C65200	Clement Ave CAT - Grant to Broadway	6,843,000	1,159,037	-	5,683,963	17%
C65300	Clement & Tilden Way Complete Streets	5,217,000	1,740,181	-	3,476,819	33%
C65400	Appezzato Pkwy Dedicated Bus Lane	2,700,000	-	-	2,700,000	0%
C65500	Bay Farm Island Intersection Control	300,000	111,486	-	188,514	37%
C65600	Central Ave Safety Improvements	3,055,300	2,437,960	-	617,340	80%
C65700	Lincoln Marshall Safety Improvements	200,000	88,336	(5,910)	117,574	41%
C65800	Cross Alameda Trail - Jean Sweeney	4,109,381	4,114,381	-	(5,000)	100%
C65900	West End Bicycle Pedestrian Crossing	1,355,000	-	-	1,355,000	0%
C66000	Park St Corridor Operations Improvements	1,139,921	956,406	-	183,515	84%
C67000	Seaplane Lagoon Ferry Terminal	23,804,676	21,607,290	-	2,197,386	91%
Total Transportation Projects		<u>26,299,597</u>	<u>22,563,696</u>	<u>-</u>	<u>3,735,900</u>	<u>86%</u>

Sewer Projects

C21000	Sewer Rehabilitation	37,866,542	31,814,931	-	6,051,611	84%
C22000	Sewer Pump Stations	17,033,534	10,915,268	68,895	6,049,371	64%
C23000	Cyclic Sewer Replacement	7,586,201	7,586,201	-	0	100%
Total Sewer Projects		<u>62,486,277</u>	<u>50,316,401</u>	<u>68,895</u>	<u>12,100,981</u>	<u>81%</u>

City of Alameda, California
FY 21/22 Year To Date (YTD) Revenues and Expenditures - All Funds
Through June 30, 2022

	2021-22 Actual Revenues (Unaudited)	2021-22 Actual Expenditures (Unaudited)	2021-22 Net Income (Unaudited)
General Fund			
100 General Fund	132,033,914	112,397,763	19,636,151
101 Police/Fire Pension 1079	1,877,132	752,461	1,124,671
102 Police/Fire Pension 1082	49,975	33,162	16,813
104 AMP Reimbursable	12,538,857	12,564,943	(26,086)
General Fund Subtotal	146,499,878	125,748,329	20,751,549
Special Revenue Funds			
201 HOME	18,067	18,068	(1)
202 HOME Loan Repayment	54,553	54,553	-
203 CDBG	1,384,751	1,384,751	-
204 CDBG Loan Repayment	297,366	243,894	53,472
205 Special CDBG Grants	396,927	396,927	-
206 Housing In-Lieu	29,341	137,805	(108,464)
207 Rent Review/Stabilization	2,260,682	1,893,055	367,627
208 Affordable Housing	(5,151)	482,906	(488,057)
209 Planning/Bldg/Transportation	7,877,290	7,617,826	259,464
210 Alameda Free Library	5,489,194	4,857,261	631,933
211 Gas Tax	1,888,544	2,065,041	(176,497)
212 Road Mtce and Rehab (RMRA)	1,604,113	244,421	1,359,692
213 Vehicle Registration Fees	313,104	110,555	202,549
216 Tidelands	821,502	731,117	90,385
217 Open Space Improvement & Mtce	24,644	50,000	(25,356)
219 Police Asset Seizure	(225)	-	(225)
220 Fire Grants	170,628	2,002,864	(1,832,236)
221 Police Grants	647,218	176,188	471,030
222 Grants	137,860	130,186	7,674
230 County Measure B Streets/Roads	1,956,578	2,230,898	(274,320)
231 County Measure BB Streets/Road	3,089,282	1,549,430	1,539,852
232 County Measure B Bike/Ped	242,992	404,664	(161,672)
233 County Measure BB Bike/Ped	334,663	226,734	107,929
234 County Measure B Paratransit	181,012	200,126	(19,114)
235 County Measure BB Paratransit	306,824	117,411	189,413
240 Commercial Revitalization	1,063,588	626,962	436,626
241 Fleet Industrial Supply Center	(15,572)	867,359	(882,931)
250 Golf	313,654	249,839	63,815
251 Mastick Advisory Board	111,839	88,466	23,373
252 Mastick Senior Center Trust	45,631	92,327	(46,696)
253 Adams Street House	(1,900)	-	(1,900)
260 Solid Waste Surcharge	220,919	215,073	5,846
261 City Waste Management Program	590,440	476,065	114,375
262 Integrated Waste - Meas D	161,750	410,502	(248,752)

	2021-22 Actual Revenues (Unaudited)	2021-22 Actual Expenditures (Unaudited)	2021-22 Net Income (Unaudited)
263 Curbside Recycling	(966)	-	(966)
264 Stormwater	4,576,780	4,215,366	361,414
265 Parking Fees	930,819	1,256,154	(325,335)
266 Civic Center Garage	-	78,693	(78,693)
268 Oak Tree in-Lieu Fee	7,410	-	7,410
270 Island City Maint-84-2 Zone 1	4,599	6,628	(2,029)
271 Island City Maint-84-2 Zone 4	183,719	167,526	16,193
272 Island City Maint-84-2 Zone 5	942,106	773,291	168,815
273 Island City Maint-84-2 Zone 6	453,828	713,585	(259,757)
274 Island City Maint-84-2 Zone 7	(581)	6,599	(7,180)
275 Island City Maint-84-2 Zone 8	77,192	90,311	(13,119)
276 Assessment District Admin	263,090	140,848	122,242
277 Marina Cove Maintenance AD	115,956	139,689	(23,733)
278 Marina Cove Reserve 01-01	(1,193)	-	(1,193)
279 Alameda Landing Muni SD	776,633	365,270	411,363
280 Bayport Muni Services Dist 03	797,752	386,347	411,405
281 Alameda Point Svc CFD 17-1	593,070	525,964	67,106
282 Marina Village AD 89-1 Refund	(9,450)	915	(10,365)
283 Harbor Bay 92-1 AD Matured	(1,897)	22,466	(24,363)
284 CFD 13-1 Alameda Landing (CPF)	170,000	33,829	136,171
285 CFD 14-1 Marina Cove II (CPF)	209,666	32,275	177,391
286 BFI Dike Assmt District 93-1	(1,776)	-	(1,776)
287 Harbor Transportation	817,765	(326,746)	1,144,511
290 Alameda Point	17,175,569	15,147,802	2,027,767
Special Revenue Funds Subtotal	60,092,199	54,130,086	5,962,113
Capital Projects Funds			-
301 Alameda Point Capital Projects	4,137,507	5,051,726	(914,219)
302 Construction Impact Fees	2,178,937	744,382	1,434,555
303 Dwelling Unit	283,236	28,701	254,535
305 Dev Impact Fees - Transp	9,487	425,360	(415,873)
306 Dev Impact Fees - Rec/Park	1,120	-	1,120
307 Dev Impact Fees - Public Facility	(3,097)	-	(3,097)
308 Dev Impact Fees - Public Safety	(5,507)	-	(5,507)
310 Capital Improvement Projects	10,739,186	15,340,629	(4,601,443)
320 Transportation Management	(28,486)	-	(28,486)
Capital Projects Funds Subtotal	17,312,383	21,590,798	(4,278,415)
Debt Service Funds			-
401 City Debt Service	1,851,695	1,998,906	(147,211)
410 2013 GO Library Bond 2003	600,682	626,244	(25,562)
420 2003 Alameda Point Rev Bonds	793,009	738,825	54,184
Debt Service Funds Subtotal	3,245,386	3,363,975	(118,589)

	2021-22 Actual Revenues (Unaudited)	2021-22 Actual Expenditures (Unaudited)	2021-22 Net Income (Unaudited)
Enterprise Fund			-
501 Sewer Services	22,902,821	25,744,813	(2,841,992)
Enterprise Fund Subtotal	22,902,821	25,744,813	(2,841,992)
Internal Service Funds			-
601 Fleet Maintenance & Replacement	4,764,159	3,849,768	914,391
603 Facility Mtce & Replacement	4,855,361	4,733,372	121,989
605 Emergency Operations Center	130,788	128,738	2,050
606 Information Technology	2,954,362	3,998,480	(1,044,118)
609 IT Cable Equip Replace (PEG)	151,620	32,243	119,377
610 Worker's Compensation	4,121,427	2,546,065	1,575,362
611 General Liability	5,173,068	3,808,866	1,364,202
612 Unemployment Insurance	219	32,524	(32,305)
613 Post Employment - OPEB	3,982,043	4,131,411	(149,368)
Internal Service Funds Subtotal	26,133,047	23,261,467	2,871,580
Fiduciary Funds			-
701 Successor Agency	8,428,464	8,706,380	(277,916)
710 Misc&Safety Pre-1/1/2019 OPEB	-	-	-
720 Pension Reserve	(1,351,675)	5,798,878	(7,150,553)
Fiduciary Funds Subtotal	7,076,789	14,505,258	(7,428,469)
Agency Funds			-
801 1998 Rev Bond Debt/Harbor Bay	(211)	-	(211)
802 2010-B Marina Village Bd Refi	(4,125)	-	(4,125)
803 Harbor Bay Assmt Dist CFD 1	(839)	-	(839)
804 Marina Villg Assmt Dist CFD 2	(616)	-	(616)
805 Alameda Landing CFD #13-1	1,977,258	1,000,671	976,587
Agency Funds Subtotal	1,971,467	1,000,671	970,796
Totals	285,233,970	269,345,397	15,888,573