



Citywide Budget

Fiscal Years 2021-23





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Data Download Instructions

Step-by-step instructions for downloading budget data in spreadsheet format



Transmittal Letter

FY 2021-23 Budget

June 1, 2021

Honorable Mayor and Members of the City Council:

I am pleased to present the City of Alameda's Biennial Budget for Fiscal Years (FYs) 2021-22 and 2022-23. The budget honors the City's commitment to maintaining the excellent services our community expects and deserves while addressing the goals and priorities set forth by the City Council. The budget represents the City's fiscally responsible and accountable financial plan for the two upcoming fiscal years; provides a transparent, comprehensive statement of the City's organization, operations, projected revenues and estimated expenditures; and serves as a strategic tool in communicating, implementing, and monitoring City Council direction and priorities related to City operations.

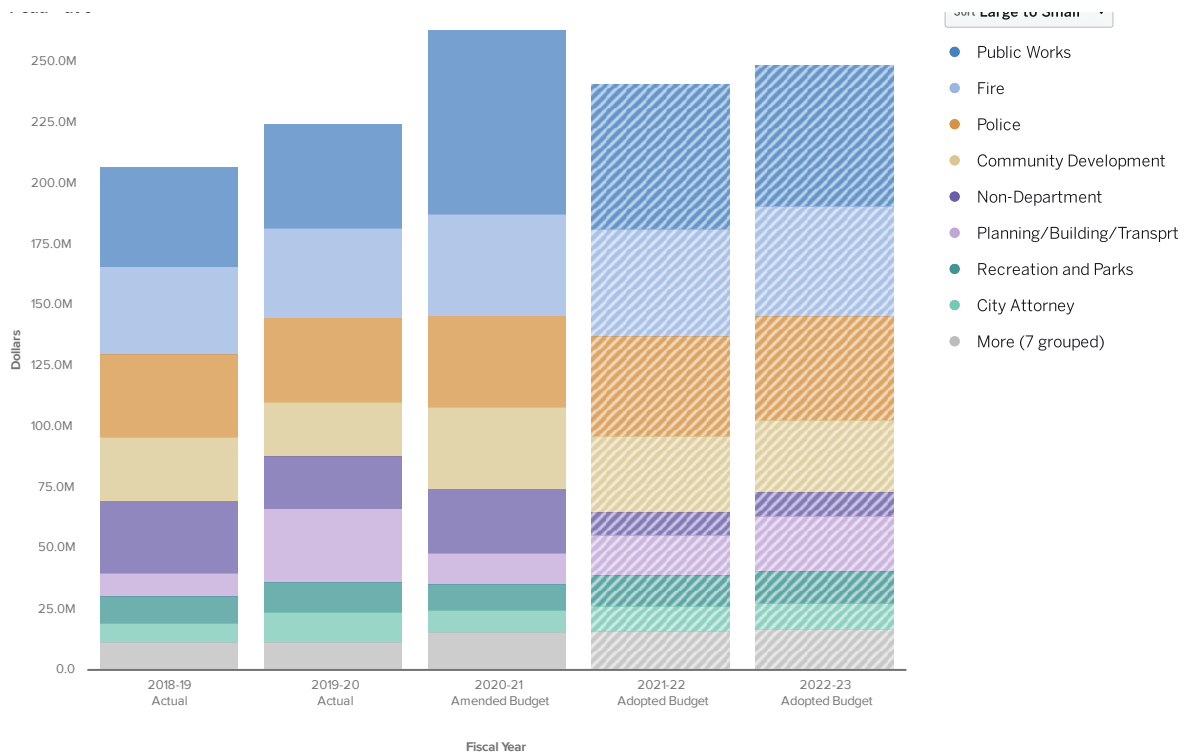
Numerous City funding sources, such as Sales Tax and Transient Occupancy Tax, were impacted by the COVID-19 pandemic and are expected to nearly recover to pre-pandemic levels over the next two years. The City has also been allocated approximately \$28 million in American Rescue Plan Act (ARPA) stimulus funding, of which approximately \$6 million may be used to make up for revenue losses due to the pandemic. The City plans to use this funding to balance the General Fund budget over the next two years in order to avoid reserve spending while revenue sources continue to recover from the pandemic-related downturn.

OVERVIEW OF THE CITYWIDE BUDGET FOR FYs 2021-22 AND 2022-23

The City's total proposed expenditure budget (excluding transfers) for FY 2021-22 is \$241.2 million, with the General Fund contributing 44.6% in FY 2021-22. The proposed budget funds a total of 469.75 full time equivalent positions (FTEs), excluding positions of Alameda Municipal Power, for FY 2021-22.

Of the FY 2021-22 proposed expenditure budget (all City funds), approximately 23.4% is for Public Works, 18.1% for the Fire Department, 17.2% for the Police Department, and 11.8% is for the Community Development, with the remainder for Recreation and Parks, City Attorney, Library, Administration, and Non-Department and other programs provided by the City as shown below:

Proposed Expenditures - All Funds



Overview of the General Fund Operating Budget for FYs 2021-22 and 2022-23

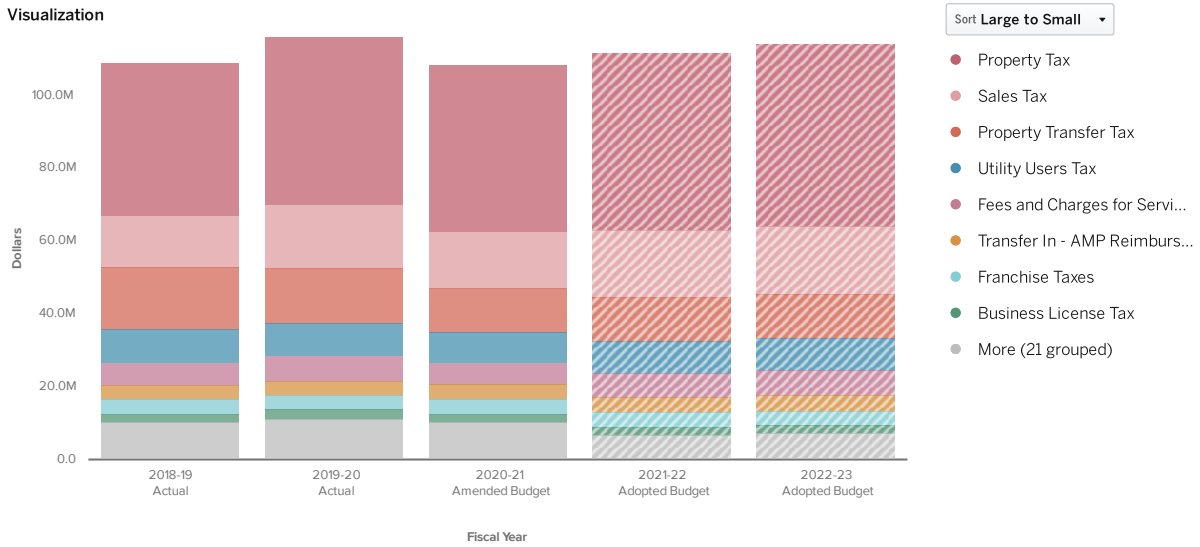
To address community needs while maintaining financial stability, the proposed budget includes re-alignment of spending to meet service provision goals. Based on direction from the City Council and recommendations from the Steering Committee on Police Reform and Racial Equity, the budget incorporates funding for a new Crime Analyst, a new Police Auditor, and a pilot program for shifting responsibility for responding to mental health crises from the Police Department to non-police agencies.

General Fund Revenues

The General Fund's major revenue sources are Property Tax (including Motor Vehicle License fee in-lieu), Sales and Use Taxes, Utility Users Tax (UUT), Franchise Taxes, and Property Transfer Tax. Together they comprise 81.8% of total General Fund revenues for FY 2021-22, as shown on the chart below.

Total General Fund revenues for FY 2021-22 are projected to be approximately \$111.7 million, or approximately \$3.0 million higher than the FY 2020-21 revised budget projection of \$108.7 million. The revenue projections are based on staff's analysis of local conditions and reflect information received from a number of sources, including the City's UUT, Sales and Use Tax, and Property Tax consultants.

Visualization

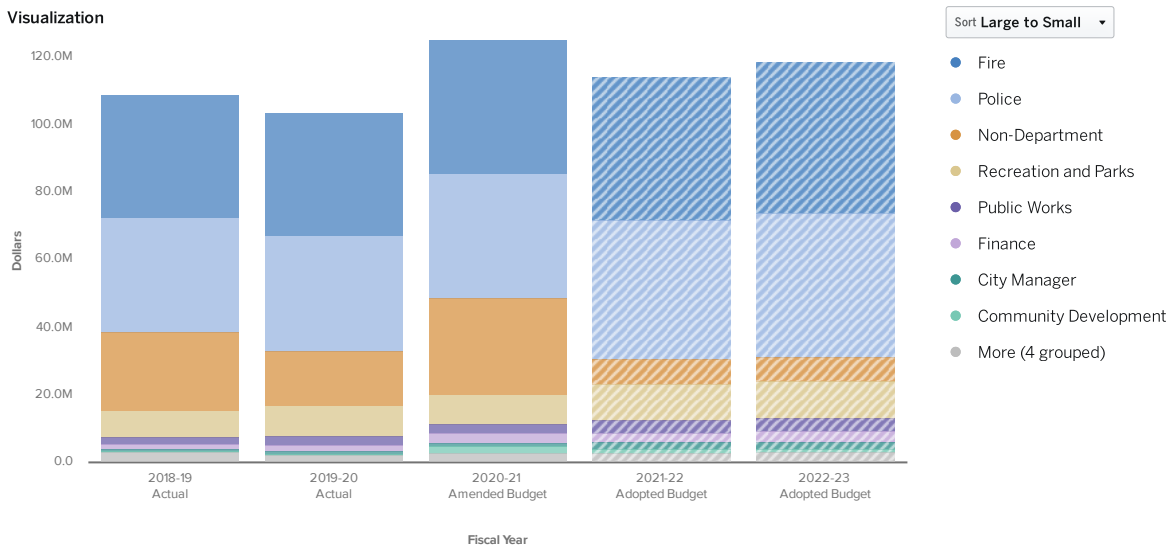


General Fund Expenditures

The proposed budget increases General Fund expenditures in FY 2021-22 from \$111.0 million in FY 2020-21 (excluding the Pension/OPEB reserve payment) to \$114.4 million. The growth in ongoing expenditures is due primarily to contractual salary increases and rise in retirement rates. Like most Californian cities, a significant portion of General Fund expenditures goes towards Public Safety (37.6% for Fire and 36.0% for Police), with the balance allocated between Library, Recreation and Parks, Public Works, and administrative functions, as shown in the chart below.

Although Public Safety represents the majority of General Fund dollars, it should be noted that other departments, such as Public Works, Community Development, and the Library, have other dedicated sources of funding in addition to the General Fund. In FY 2021-22, the City is implementing a new Enterprise Resources Planning (ERP) system, and as part of the financial re-organization, the Recreation & Parks Department operating programs, which was previously part of the Special Revenue Fund, will be moved into the General Fund.

Visualization



FIVE-YEAR FORECAST

In the five-year forecast, projected General Fund shortfalls range from approximately \$2.6 to \$4.9 million annually primarily due to unfunded pension liabilities and assumptions about increasing costs of doing business, such as cost escalation for salaries and health benefits, contractual services and capital outlay. Absent proactive, corrective actions to secure additional locally-controlled funding sources and cutting expenditures, the City's available reserves will decline. Available fund balance is projected to drop below the City's 25% operating reserve target by the end of FY 2022-23 and 12% of projected expenditures by the end of FY 2024-25, as shown below:

**Five-Year Forecast for FY 2021-22 through FY 2024-25
(in millions)**

	FY20-21 Projected	FY21-22 Proposed	FY22-23 Proposed	FY23-24 Forecast	FY24-25 Forecast
Beginning Fund Balance	\$36.3	\$38.0	\$30.3	\$25.2	\$20.7
Revenues	\$108.7	\$111.8	\$114.5	\$118.2	\$122.2
Expenditures	\$(111.0)	\$(114.4)	\$(118.7)	\$(122.8)	\$(127.1)
Net Annual Activity	\$(2.3)	\$(2.6)	\$(4.2)	\$(4.6)	\$(4.9)
Pension/OPEB Reserve	\$(10.1)	\$(5.1)	\$(1.7)	-	-
Release Pension Reserve	\$14.1	-	-	-	-
Ending Fund Balance*	\$38.0	\$30.3	\$25.2	\$20.7	\$15.8
Ending Fund Balance % of Annual Expenditures	34%	26%	21%	17%	12%

* May not add due to rounding

The projected deficits are the result of a variety of factors including the sharp escalation of pension costs as a result of CalPERS losses during the Great Recession, changes in longevity assumptions, increases in costs of doing business, and revenue losses related to the economic impacts of COVID-19. As our community recovers from the COVID-19 pandemic, the City will explore options such as new revenue measures and potential expenditure reductions to improve the financial outlook.

The five-year forecast includes the following assumptions, several of which are highly important to maintaining City services:

- Following a decrease in FY 2020-21 related to COVID-19, various revenue sources are projected to stabilize in FY 2021-22 and increase at rate of zero to 5.0%, with an overall average annual growth of 3.3%.
- Negotiated salary adjustments in 2022 are 1% for miscellaneous employees, 2% for firefighters, and no increases for fire department and sworn police personnel. Contracts for miscellaneous employees expire in June 2022.
- Salaries and employee benefits are projected to increase by an average of 3.5% per year.

WORKFORCE CHANGES

The budget includes addition of ten (10) new full-time positions in FY 2021-22 and one (1) new position in FY 2022-23. Four (4) positions in Community Development, Finance, Planning, Building & Transportation, and Recreation & Parks are recommended for upgrade. Recommendations for upgrade of two (2) other positions in Community Development and Finance are pending the results of classification studies.

The budget also includes transition of twelve (12) firefighter positions from Staffing for Adequate Fire and Emergency Response (SAFER) grant funding to the General Fund. The City received SAFER grant awards from the Federal Emergency Management Agency (FEMA) in 2017 and 2018 that are

set to expire in February 2022 and March 2023. When the grant-funding expires, the positions will transition to the General Fund.

ORGANIZATIONAL UPDATES AND CHANGES

The budget has been prepared according to the financial structure of the City's new Enterprise Resource Planning (ERP) system that is set to go-live in July 2021. The new financial structure includes consolidation of some special revenue funds according to their fund grouping in the Comprehensive Annual Financial Report.

The most significant change to the financial structure relating to the City's operating budget is the incorporation of the Recreation Fund in the General Fund. The Recreation Fund previously served as a special revenue fund for collecting Recreation & Parks program revenues and supporting department operations. In recent years, recreation fees have not been sufficient to support department operations, so the Recreation Fund has been receiving General Fund transfers ranging from \$1.8 million to \$2.5 million annually. This General Fund transfer to the Recreation Fund will no longer be needed due to the new financial structure and the portion of the Recreation & Parks operations not covered by program revenues will be covered by other General Fund revenue sources.

It should be noted that the historic budget and actuals data presented as part of this proposed budget has been converted to the new financial structure for comparison purposes. As a result, General Fund revenues and expenditures appear higher than previously presented due to the incorporation of the Recreation Fund in the General Fund.

SUMMARY

The COVID-19 pandemic presented unique and unprecedented challenges for maintaining a high level of service to our community. Staff will return to City Council in the coming months to further explore options for optimizing the City's use of the \$28 million ARPA stimulus funding for meeting the Council and community's goals and ensuring that the City maintains fiscal sustainability.

On behalf of all City employees, staff looks forward to working with the City Council and the community on the implementation of this policy document, which honors our commitment to maintaining the quality of life for every resident. The result of the City's efforts will be a continuing commitment to providing high-quality services to the Alameda community, maintaining facilities and infrastructure, and proactively responding to changing fiscal realities.

With the City Council's leadership and the help of our community, we can continue to maintain strong fiscal stewardship while ensuring our budget and financial policies reflect spending consistent with the community's priorities.

Respectfully submitted,

Eric Levitt
City Manager



City Government

FYs 2021-23 Budget

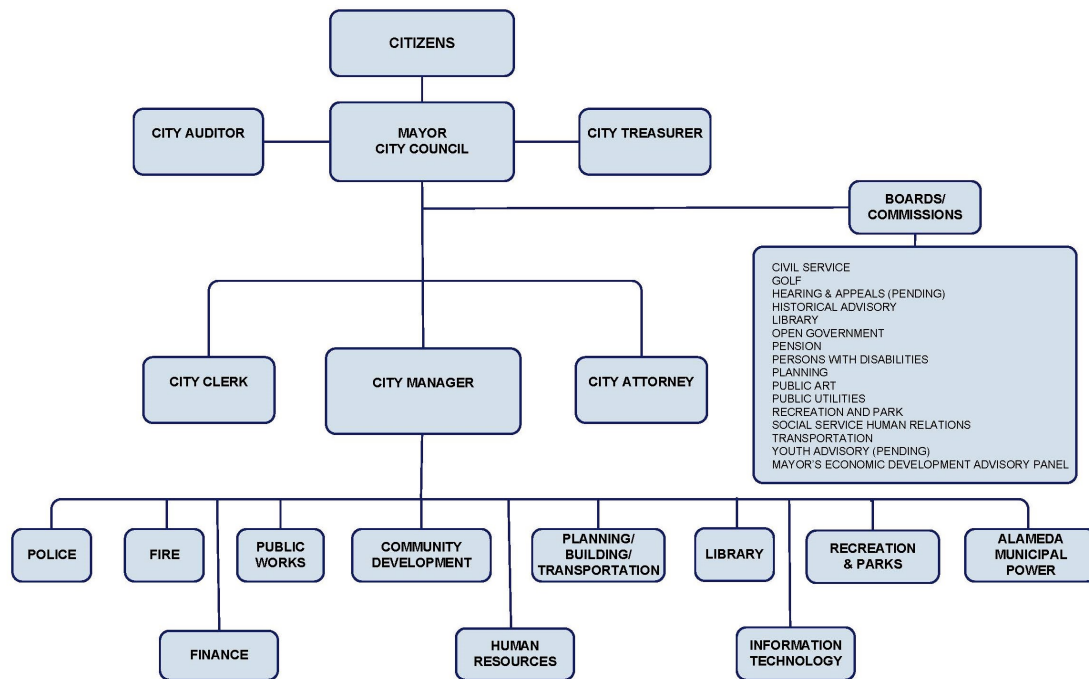
City Council

The City Council is elected on a non-partisan basis and Councilmembers serve four-year staggered terms, with two Councilmembers elected every two years. The Mayor is elected to serve a four-year term. The Mayor and Councilmembers are elected at large, and subject to two elected term limits. The City Auditor and the City Treasurer are also elected by the voters. There is no term limit associated with these positions.

The Mayor and City Council are responsible for passing ordinances and policies; adopting the budget; appointing citizens to Boards and Commissions; hiring the three Charter offices of City Manager, City Attorney, and City Clerk. As chief executive officer, the City Manager provides the leadership and organizational direction for the operation and management of all City departments. The City Manager implements the policies and ordinances of the City Council, overseeing operations of the City, and appointing the City's department heads.

Key Strategies for City Council

- Address Housing/Homelessness
- Mitigate Traffic Congestion and Improve Transportation Safety
- Take Action on Climate Change Emergency Preparedness
- Improve Local Economy & Attract Jobs
- Maintain Safety & Quality of Life
- Plan for Fiscal & Organizational Stability
- Improve Public Infrastructure



The City provides a broad range of services including police and fire protection; construction and maintenance of streets, parks, storm drains and other infrastructure; recreational and cultural activities, including a golf complex comprised of two 18-hole executive golf courses and one nine-hole executive course, and the Main Library with two branches; and general government and administrative support services. Additionally, the City provides power to residents through its electrical utility, Alameda Municipal Power (AMP). The Public Utilities Board provides most policy and financial oversight for AMP and adopts their annual budget separately from the City's biennial budget. Some other major public services delivered within the City's boundaries, including water, wastewater, education, regional parks, and public transportation, are provided by other governmental agencies. The City of Alameda is not financially accountable for the operations of these franchises or governmental agencies.

City Officials

Alameda City Council

Mayor, Marilyn Ezzy Ashcraft
Vice Mayor, Malia Vella
Councilmember, Tony Daysog
Councilmember, Trish Herrera Spencer
Councilmember, John Knox White

Elected Officials

City Auditor, Kevin Kearney
City Treasurer, Kevin Kennedy

Charter Officers

City Manager, Eric Levitt
City Attorney, Yibin Shen
City Clerk, Lara Weisiger

Executive Management Team

Assistant City Manager, Gerry Beaudin
Chief of Police, Nishant Joshi
Communications and Legislative Affairs Manager, Sarah Henry
Community Development Director, Lisa Maxwell
Finance Director, Annie To
Acting Fire Chief, Ricci Zombeck
General Manager, AMP, Nicolas Procos
Human Resources Director, Nancy Bronstein
Information Technology Director, Carolyn Hogg
Library Director, Jane Chisaki
Planning, Building & Transportation Director, Andrew Thomas
Public Works Director, Erin Smith
Recreation and Parks Director, Amy Wooldridge



Mission, Values & Goals

FYs 2021-23 Budget

Core Mission

The City of Alameda's mission is to support the maintenance of a community where people can live, work, and play in a sustainable urban environment that is safe, vibrant, and aesthetically pleasing.

Core Values

Organizational core values reflect the operational principles by which the City provides the level of service the community expects and deserves.

INNOVATION Encourage new ideas that fulfill the policy direction of the Alameda City Council in a creative and progressive manner.

INTEGRITY Demand high moral standards and ethical principles in all decisions.

PROFESSIONALISM Promote leadership in management, and provide training and development of City employees to ensure our organization is current with the best municipal management practice.

FLEXIBILITY Maintain a versatile and dynamic organization which can respond to the imperatives of constant change.

RESPONSIVENESS Serve our residents, and businesses openly, promptly, and respectfully.

Core Goals

To provide efficient and effective municipal services that support the organization's core mission.

Goals established by departments are driven by the department's mission. Goals are operational statements of broad direction or intent, based upon what a program expects to achieve sometime in the future. A goal provides a general description of an overall desired state. An objective is defined as a targeted outcome – something to be accomplished – in specific, well-defined and measurable terms. Goals are timeless; objectives are achievable within a specific time frame.

Performance measures gauge progress in achieving program objectives of efficiency and effectiveness in services provided. Performance measure refers to a specific quantitative or qualitative assessment of results obtained by a program.

Departmental goals, key program objectives and performance measurements have been incorporated into the budget.

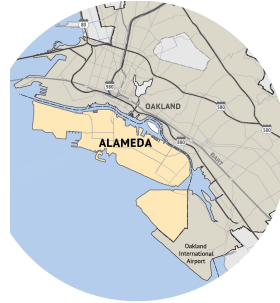


City Profile & History

FYs 2021-23 Budget

Alameda is a charter city founded in 1854 and incorporated in 1872. The City of Alameda provides a full range of municipal services including public safety, public works, community development, and community services. The City also provides electric utility service through Alameda Municipal Power.

The city covers about 10.61 square miles and includes Alameda Island, which is located south of Oakland across the Alameda Estuary, and Bay Farm Island, which is a peninsula adjacent to Oakland International Airport.



General Information

- Population:** 77,624
- Number of registered voters:** 52,339
- Per capita income:** \$52,448
- Number of hospitals:** 1
- Student enrollment:** 9,504
- Elementary schools:** 9
- Junior high schools:** 4
- High schools:** 4
- Libraries:** 3
- High school graduate or higher (persons age 25+):** 91.0%
- Bachelor's degree or higher (persons age 25+):** 54.7%
- In civilian labor force, (persons age 16+):** 66.9%

Source: U.S. Census Bureau, American Community Survey, 2015-2019

Economics

- Total assessed value of taxable property (2020):** \$14,580,243,935
- Property tax rate (2020):** \$1.1796 per \$1,000 assessed value

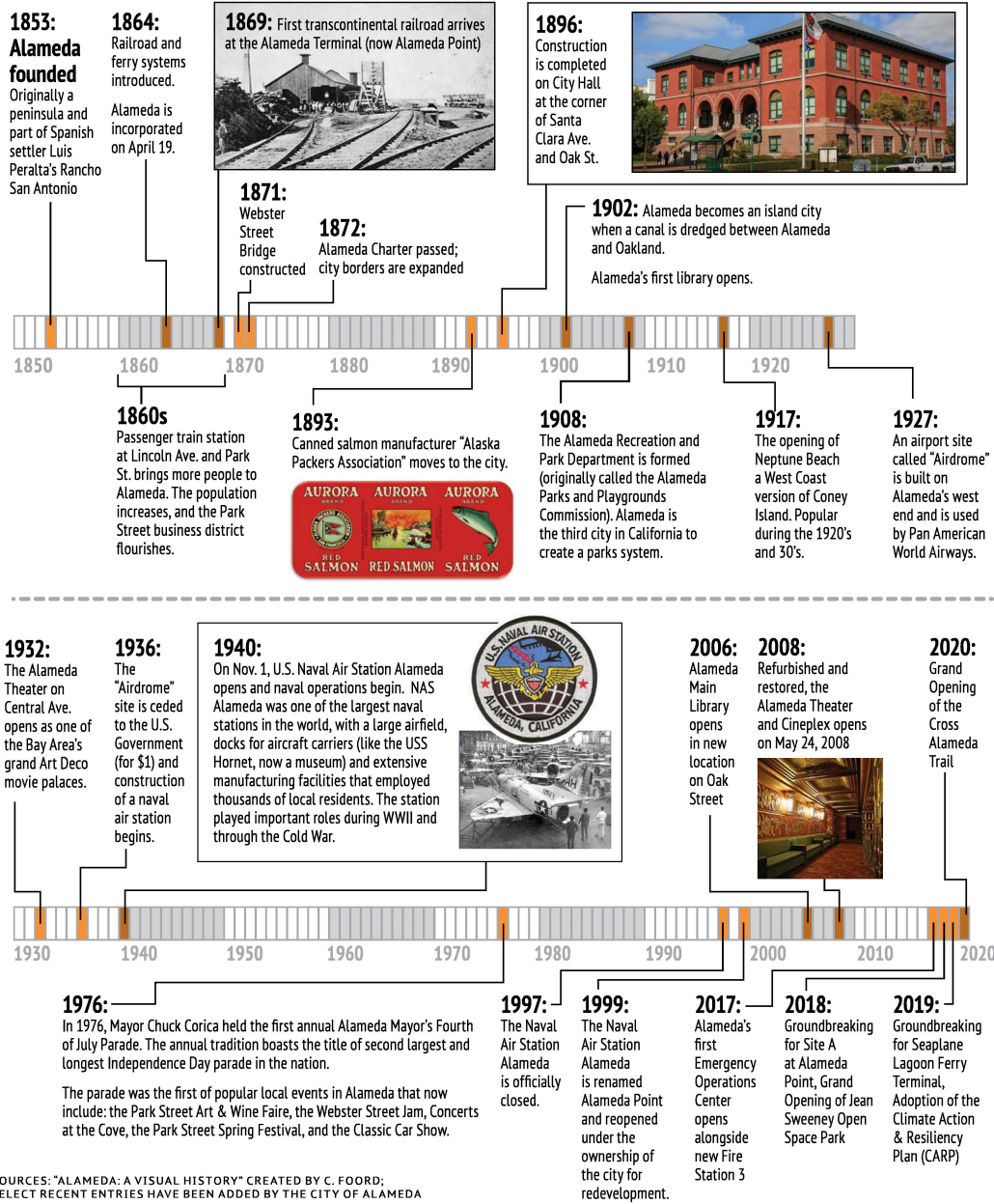
Top 10 Taxpayers (2019-20):

1. BRE Alameda I MF Properties Owner
2. G and I IX Marina Village Research Park
3. MGP XII South Shore Center LLC
4. Alameda Multifamily Owner LLC
5. Catellus Alameda Retail LLC
6. Abbott Laboratories Inc
7. SCG Harbor Bay Parkway Phase I LLC
8. Pur Atlantic LLC
9. Woodstock Homes Corporation
10. Bridgeside Properties LLC

Top 10 Employers (2019-20):

1. Penumbra, Inc.
2. Alameda Unified School District
3. Alameda Hospital
4. Abbott Diabetes Care, Inc.
5. City of Alameda
6. Kaiser Foundation Health Plan
7. U.S. Department of Transportation
8. Alameda Alliance for Health

City Timeline





Authorized Positions

FYs 2021-23 Budget

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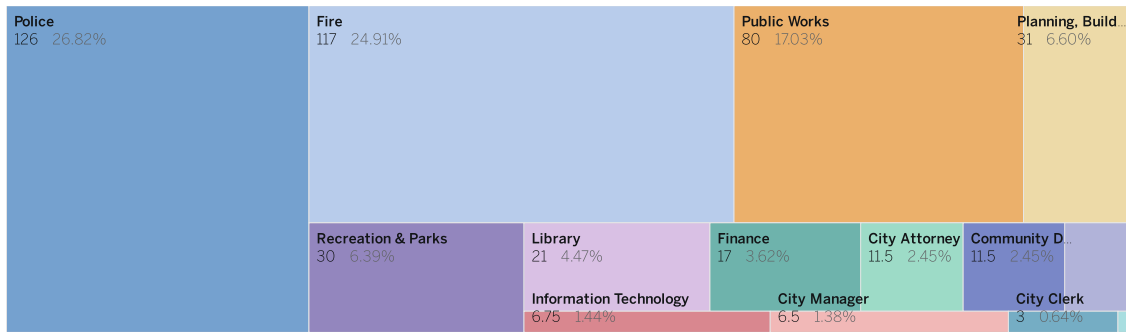
Showing 168 rows

← Back ↻ Reset

Broken down by

Department

▼ Visualization



Data

Summary Details

Department	2022	Total
Police	126	126
Fire	117	117
Public Works	80	80
Planning, Building & Transportation	31	31
Recreation & Parks	30	30
Library	21	21
Finance	17	17
Community Development	11.5	11.5
City Attorney	11.5	11.5
Human Resources	8	8
Information Technology	6.75	6.75
City Manager	6.5	6.5
City Clerk	3	3
City Council	0.5	0.5
Total	469.75	469.75

Citywide Budget All Funds Summary

		2020-21		2020-21		2020-21		2021-22		2021-22		2021-22		2022-23		2022-23		2022-23	
		Beginning	2020-21	2020-21	2020-21	2021-22	2021-22	2021-22	2021-22	2022-23	2022-23	2022-23	2022-23	2022-23	2022-23	2022-23	2022-23	2022-23	2022-23
		Available Fund	Projected	Projected	Available Fund	Proposed	Proposed	Proposed	Available Fund	Proposed	Proposed	Available Fund	Proposed	Proposed	Available Fund	Proposed	Proposed	Available Fund	Available Fund
		Balance	Expenditures	Revenues	Balance	Expenditures	Revenues	Revenues	Balance	Expenditures	Revenues	Balance	Expenditures	Revenues	Balance	Expenditures	Revenues	Balance	Balance
General Fund																			
100	General Fund*	36,325,918	121,042,960	108,661,534	23,944,492	114,366,869	111,747,461		21,325,084	118,666,326	114,456,364				17,115,122				
101	Police/Fire Pension 1079	552,243	1,882,000	1,882,000	552,243	1,882,000	1,882,000		552,243	1,882,000	1,882,000				552,243				
102	Police/Fire Pension 1082	(1,076)	50,000	50,000	(1,076)	50,000	50,000		(1,076)	50,000	50,000				(1,076)				
103	Housing Authority Reimbursable	4,860	-	-	4,860	-	-		4,860	-	-				4,860				
104	AMP Reimbursable	1,976	-	-	1,976	83,624	-		(81,648)	85,647	-				(167,295)				
General Fund Subtotal		36,883,921	122,974,960	110,593,534	24,502,495	116,382,493	113,679,461		21,799,463	120,683,973	116,388,364				17,503,854				
Special Revenue Funds																			
201	HOME	-	531,704	531,704	-	501,700	501,704		4	251,700	251,704				8				
202	HOME Loan Repayment	40	13,000	13,000	40	25,000	25,000		40	25,000	25,000				40				
203	CDBG	-	2,562,243	2,562,243	-	2,269,899	2,269,023		(876)	1,670,084	1,675,157				4,197				
204	CDBG Loan Repayment	519,945	515,572	115,000	119,373	80,400	80,400		119,373	80,400	80,400				119,373				
205	Special CDBG Grants	-	1,280,228	1,280,228	-	647,112	647,112		-	647,112	647,112				-				
206	Housing In-Lieu	566,230	395,629	783,500	954,101	417,857	783,500		1,319,744	419,325	783,500				1,683,919				
207	Rent Review/Stabilization	549,618	1,800,227	1,300,000	49,391	2,224,474	2,198,803		23,720	2,276,492	2,135,554				(117,218)				
208	Affordable Housing	777,283	735,045	701,000	743,238	637,767	701,000		806,471	638,630	701,000				868,841				
209	Planning/Bldg/Transportation	1,745,832	7,610,321	6,983,900	1,119,411	9,046,655	8,675,500		748,256	9,208,748	9,107,000				646,508				
210	Alameda Free Library	4,257,462	5,346,500	4,776,000	3,686,962	5,400,963	5,390,000		3,675,999	5,561,847	5,481,500				3,595,652				
211	Gas Tax	1,570,740	1,866,586	2,059,000	1,763,154	2,035,725	2,008,500		1,735,929	2,025,440	2,008,500				1,718,989				
212	Road Mtce and Rehab (RMRA)	2,554,988	1,305,000	1,305,300	2,555,288	1,850,000	1,550,000		2,255,288	1,850,000	1,550,000				1,955,288				
213	Vehicle Registration Fees	327,616	320,000	335,500	343,116	320,000	305,000		328,116	320,000	305,000				313,116				
216	Tidelands	2,568,584	1,580,470	774,000	1,762,114	865,108	809,000		1,706,006	876,808	809,000				1,638,198				
217	Open Space Improvement & Mtce	167,880	15,000	15,000	167,880	15,000	-		152,880	15,000	-				137,880				
219	Police Asset Seizure	41,004	31,000	1,000	11,004	10,550	1,500		1,954	10,550	1,500				(7,096)				
220	Fire Grants	2,039,127	2,774,979	2,738,110	2,002,258	2,397,947	2,398,522		2,002,833	899,996	900,376				2,003,213				
221	Police Grants	45,812	520,000	460,000	(14,188)	243,500	170,000		(87,688)	243,500	170,000				(161,188)				
222	Grants	-	-	-	-	1,117,530	1,117,530		-	558,765	558,765				-				
230	County Measure B Streets/Roads	1,065,149	1,913,000	1,900,000	1,052,149	1,672,000	1,618,000		998,149	1,930,000	1,618,000				686,149				
231	County Measure BB Streets/Road	1,637,841	1,575,400	1,852,000	1,914,441	2,849,024	2,495,000		1,560,417	3,325,000	2,495,000				730,417				
232	County Measure B Bike/Ped	524,098	294,000	240,000	470,098	514,000	202,000		158,098	297,000	202,000				63,098				
233	County Measure BB Bike/Ped	366,801	219,000	201,000	348,801	367,000	270,000		251,801	198,000	270,000				323,801				
234	County Measure B Paratransit	233,473	364,000	181,000	50,473	317,700	150,000		(117,227)	317,700	150,000				(284,927)				
235	County Measure BB Paratransit	101,587	319,000	184,000	(33,413)	211,800	247,000		1,787	211,800	247,000				36,987				
240	Commercial Revitalization	2,164,341	1,255,231	834,000	1,743,110	1,262,366	621,300		1,102,044	752,424	624,115				973,735				
241	Fleet Industrial Supply Center	3,733,878	1,575,232	227,000	2,385,646	872,159	10,000		1,523,487	833,503	10,000				699,984				
250	Golf	(209,064)	226,455	283,000	(152,519)	259,891	360,225		(52,185)	312,128	364,496				183				
251	Mastick Advisory Board	520,374	329,700	192,500	383,174	105,150	44,000		322,024	123,075	92,000				290,949				
252	Mastick Senior Center Trust	863,352	23,500	21,000	860,852	-	-		860,852	-	-				860,852				
253	Adams Street House	374,669	25,000	1,000	350,669	-	-		350,669	-	-				350,669				
260	Solid Waste Surcharge	1,426,211	299,918	178,000	1,304,293	651,187	228,170		881,276	156,660	228,170				952,786				

		2020-21		2020-21		2021-22		2021-22		2022-23	
		Beginning	2020-21	2020-21	2020-21	2021-22	2021-22	2021-22	2022-23	2022-23	2022-23
		Available Fund	Projected	Projected	Available Fund	Proposed	Projected	Available Fund	Proposed	Projected	Available Fund
		Balance	Expenditures	Revenues	Balance	Expenditures	Revenues	Balance	Expenditures	Revenues	Balance
261	City Waste Management Program	672,972	1,090,776	443,300	25,496	1,036,701	1,332,327	321,122	1,047,510	1,332,327	605,939
262	Integrated Waste - Meas D	2,032,653	182,105	220,000	2,070,548	536,358	251,000	1,785,190	573,756	251,000	1,462,434
263	Curbside Recycling	190,483	-	1,000	191,483	-	-	191,483	-	-	191,483
264	Stormwater	2,385,197	4,021,650	5,329,100	3,692,647	5,016,933	5,315,598	3,991,312	5,233,715	5,372,607	4,130,204
265	Parking Fees	2,203,125	556,501	363,000	2,009,624	1,138,860	1,000,000	1,870,764	1,119,411	1,200,000	1,951,353
266	Civic Center Garage	555,095	683,616	86,300	(42,221)	902,174	420,000	(524,395)	902,819	453,000	(974,214)
268	Oak Tree in-Lieu Fee	12,959	-	-	12,959	-	8,500	21,459	-	8,500	29,959
270	Island City Maint-84-2 Zone 1	39,237	19,652	5,000	24,585	24,823	4,800	4,562	6,857	4,800	2,505
271	Island City Maint-84-2 Zone 4	102,716	187,035	181,417	97,098	236,664	186,698	47,132	186,664	192,299	52,767
272	Island City Maint-84-2 Zone 5	220,188	1,293,580	1,017,437	(55,955)	769,338	1,003,654	178,361	779,953	1,033,763	432,171
273	Island City Maint-84-2 Zone 6	1,542,794	849,430	477,800	1,171,164	694,045	473,685	950,804	712,590	487,896	726,110
274	Island City Maint-84-2 Zone 7	113,850	8,454	4,000	109,396	12,728	-	96,668	12,728	3,900	87,840
275	Island City Maint-84-2 Zone 8	76,471	86,311	80,794	70,954	96,266	78,787	53,475	98,418	81,151	36,208
276	Assessment District Admin	(91,618)	362,548	363,000	(91,166)	288,553	263,090	(116,629)	298,054	263,090	(151,593)
277	Marina Cove Maintenance AD	103,458	170,998	116,813	49,273	210,852	117,460	(44,119)	217,758	120,984	(140,893)
278	Marina Cove Reserve 01-01	235,188	-	1,000	236,188	-	-	236,188	-	-	236,188
279	Alameda Landing Muni SD	2,391,488	278,783	488,500	2,601,205	2,099,635	511,584	1,013,154	719,184	526,932	820,902
280	Bayport Muni Services Dist 03	4,059,570	919,950	675,000	3,814,620	3,019,911	895,775	1,690,484	826,095	922,648	1,787,037
281	Alameda Point Svc CFD 17-1	208,131	479,400	437,000	165,731	641,164	501,000	25,567	537,430	511,000	(863)
282	Marina Village AD 89-1 Refund	1,863,477	5,278	-	1,858,199	5,915	-	1,852,284	5,915	-	1,846,369
283	Harbor Bay 92-1 AD Matured	377,416	171,489	-	205,927	89,916	-	116,011	89,916	-	26,095
284	CFD 13-1 Alameda Landing (CPF)	29,887	168,972	172,000	32,915	203,761	172,000	1,154	199,021	167,260	(30,607)
285	CFD 14-1 Marina Cove II (CPF)	1,000,402	16,841	268,600	1,252,161	412,472	221,181	1,060,870	130,366	227,816	1,158,320
286	BFI Dike Assmt District 93-1	381,506	-	-	381,506	-	-	381,506	-	-	381,506
287	Harbor Transportation	2,436,346	560,600	619,000	2,494,746	546,277	607,000	2,555,469	546,277	607,000	2,616,192
290	Alameda Point	20,323,732	13,453,159	13,228,000	20,098,573	12,078,543	13,228,000	21,248,030	12,261,842	13,228,000	22,214,188
	Special Revenue Funds Subtotal	74,001,596	63,190,068	57,607,046	68,418,574	69,251,353	62,469,928	61,637,149	62,542,966	60,487,822	59,582,005
	Capital Projects Funds										
301	Alameda Point Capital Projects	32,048,471	580,378	-	31,468,093	-	-	31,468,093	-	-	31,468,093
302	Construction Impact Fees	1,775,426	785,000	657,000	1,647,426	2,517,000	1,200,000	330,426	1,517,000	1,200,000	13,426
303	Dwelling Unit	4,808	-	-	4,808	-	-	4,808	-	-	4,808
305	Dev Impact Fees - Transp	1,680,855	200,000	450,000	1,930,855	450,000	740,000	2,220,855	450,000	570,000	2,340,855
306	Dev Impact Fees - Rec/Park	(53,589)	-	757,000	703,411	-	2,500,000	3,203,411	-	2,200,000	5,403,411
307	Dev Impact Fees - Public Facility	721,599	-	125,000	846,599	-	440,000	1,286,599	-	300,000	1,586,599
308	Dev Impact Fees - Public Safety	939,522	-	195,000	1,134,522	-	680,000	1,814,522	-	550,000	2,364,522
310	Capital Improvement Projects	1,590,208	27,387,395	24,309,249	(1,487,938)	27,732,910	26,427,598	(2,793,250)	31,058,374	29,544,292	(4,307,332)
320	Transportation Management	182,960	546,549	547,000	183,411	130,000	130,000	183,411	130,000	130,000	183,411
330	Bayport 03-01 Capital Reserve	-	-	-	-	-	2,233,967	2,233,967	-	-	2,233,967
331	Alameda Landing 13-2 Capital Reserve	-	-	-	-	-	1,443,408	1,443,408	-	-	1,443,408
332	Marina Cove 14-1 Capital Reserve	-	-	-	-	-	291,897	291,897	-	-	291,897
333	Alameda Point 17-1 Capital Reserve	-	-	-	-	-	121,632	121,632	-	-	121,632
	Capital Projects Funds Subtotal	38,890,260	29,499,322	27,040,249	36,431,187	30,829,910	36,208,502	41,809,779	33,155,374	34,494,292	43,148,697
	Debt Service Funds										
401	City Debt Service	411,449	1,943,000	1,943,000	411,449	2,000,725	2,001,200	411,924	1,653,600	1,652,940	411,264

		2020-21		2020-21		2020-21		2021-22		2021-22		2021-22		2022-23		2022-23		2022-23		
		Beginning	2020-21	2020-21	2020-21	2021-22	2021-22	2021-22	2022-23	2022-23	2022-23	2022-23	2022-23	2022-23	2022-23	2022-23	2022-23	2022-23	2022-23	
		Available Fund	Projected	Projected	Available Fund	Proposed	Proposed	Proposed	Available Fund	Proposed	Proposed	Available Fund	Proposed	Proposed	Available Fund	Proposed	Proposed	Available Fund	Proposed	
		Balance	Expenditures	Revenues	Balance	Expenditures	Revenues	Revenues	Balance	Expenditures	Revenues	Balance	Expenditures	Revenues	Balance	Expenditures	Revenues	Balance	Expenditures	
410	2013 GO Library Bond 2003	1,035,756	624,000	607,000	1,018,756	626,500	626,500	626,500	1,018,756	624,500	626,500	1,020,756	624,500	626,500	1,020,756	624,500	626,500	1,020,756	624,500	626,500
420	2003 Alameda Point Rev Bonds	78,434	690,000	690,000	78,434	783,000	783,000	783,000	78,434	873,000	873,000	78,434	873,000	873,000	78,434	873,000	873,000	78,434	873,000	873,000
Debt Service Funds Subtotal		1,525,639	3,257,000	3,240,000	1,508,639	3,410,225	3,410,700	3,410,700	1,509,114	3,151,100	3,152,440	1,510,454	3,151,100	3,152,440	1,510,454	3,151,100	3,152,440	1,510,454	3,151,100	3,152,440
Enterprise Fund																				
501	Sewer Services	93,520,369	35,864,374	22,175,800	79,831,795	12,403,217	12,893,000	12,893,000	80,321,578	12,742,739	13,329,100	80,907,939	12,742,739	13,329,100	80,907,939	12,742,739	13,329,100	80,907,939	12,742,739	13,329,100
Enterprise Fund Subtotal		93,520,369	35,864,374	22,175,800	79,831,795	12,403,217	12,893,000	12,893,000	80,321,578	12,742,739	13,329,100	80,907,939	12,742,739	13,329,100	80,907,939	12,742,739	13,329,100	80,907,939	12,742,739	13,329,100
Internal Service Funds																				
601	Fleet Maintenance & Replacement	9,342,700	8,543,966	4,925,338	5,724,072	5,610,325	4,738,081	4,738,081	4,851,828	5,606,874	4,738,081	3,983,035	5,606,874	4,738,081	3,983,035	5,606,874	4,738,081	3,983,035	5,606,874	4,738,081
603	Facility Mtce & Replacement	4,424,014	4,148,322	3,101,212	3,376,904	4,337,459	4,077,315	4,077,315	3,116,760	4,539,848	4,226,890	2,803,802	4,539,848	4,226,890	2,803,802	4,539,848	4,226,890	2,803,802	4,539,848	4,226,890
605	Emergency Operations Center	30,110	158,834	148,000	19,276	155,761	131,000	131,000	(5,485)	157,000	131,000	(31,485)	157,000	131,000	(31,485)	157,000	131,000	(31,485)	157,000	131,000
606	Information Technology	8,185,288	4,193,158	2,671,122	6,663,252	3,433,014	2,997,610	2,997,610	6,227,848	3,511,688	2,997,610	5,713,770	3,511,688	2,997,610	5,713,770	3,511,688	2,997,610	5,713,770	3,511,688	2,997,610
609	IT Cable Equip Replace (PEG)	1,221,154	100,000	203,000	1,324,154	71,500	170,000	170,000	1,422,654	71,500	170,000	1,521,154	71,500	170,000	1,521,154	71,500	170,000	1,521,154	71,500	170,000
610	Worker's Compensation	(3,636,613)	3,918,324	3,933,744	(3,621,193)	4,364,457	4,340,000	4,340,000	(3,645,650)	4,714,461	4,687,200	(3,672,911)	4,714,461	4,687,200	(3,672,911)	4,714,461	4,687,200	(3,672,911)	4,714,461	4,687,200
611	General Liability	167,267	3,918,422	3,527,692	(223,463)	5,389,898	5,540,000	5,540,000	(73,361)	5,319,638	5,510,000	117,001	5,319,638	5,510,000	117,001	5,319,638	5,510,000	117,001	5,319,638	5,510,000
612	Unemployment Insurance	560,934	312,000	2,000	250,934	162,000	160,000	160,000	248,934	162,000	160,000	246,934	162,000	160,000	246,934	162,000	160,000	246,934	162,000	160,000
613	Post Employment - OPEB	7,612,056	4,378,000	4,637,000	7,871,056	4,175,000	4,175,000	4,175,000	7,871,056	4,362,000	4,362,000	7,871,056	4,362,000	4,362,000	7,871,056	4,362,000	4,362,000	7,871,056	4,362,000	4,362,000
Internal Service Funds Subtotal		27,906,911	29,671,026	23,149,108	21,384,993	27,699,414	26,329,006	26,329,006	20,014,585	28,445,009	26,982,781	18,552,357	28,445,009	26,982,781	18,552,357	28,445,009	26,982,781	18,552,357	28,445,009	26,982,781
Fiduciary Funds																				
701	Successor Agency	(40,740,914)	23,030,202	23,793,501	(39,977,615)	11,039,830	11,377,900	11,377,900	(39,639,545)	11,393,339	11,499,400	(39,533,484)	11,393,339	11,499,400	(39,533,484)	11,393,339	11,499,400	(39,533,484)	11,393,339	11,499,400
710	Misc&Safety Pre-1/1/2019 OPEB	15,328,975	37,000	1,170,000	16,461,975	37,000	1,420,000	1,420,000	17,844,975	37,000	1,420,000	19,227,975	37,000	1,420,000	19,227,975	37,000	1,420,000	19,227,975	37,000	1,420,000
711	Safety Post-1/1/2019 OPEB Trst	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
712	PARS Pension Rate Stabilizatr	-	-	500,000	500,000	-	-	-	500,000	-	-	500,000	-	-	500,000	-	-	500,000	-	-
720	Pension Reserve	6,829,664	28,000	491,000	7,292,664	-	700,000	700,000	7,992,664	-	700,000	8,692,664	-	700,000	8,692,664	-	700,000	8,692,664	-	700,000
Fiduciary Funds Subtotal		(18,582,275)	23,095,202	25,954,501	(15,722,976)	11,076,830	13,497,900	13,497,900	(13,301,906)	11,430,339	13,619,400	(11,112,845)	11,430,339	13,619,400	(11,112,845)	11,430,339	13,619,400	(11,112,845)	11,430,339	13,619,400
Agency Funds																				
801	1998 Rev Bond Debt/Harbor Bay	55,144	-	-	55,144	-	-	-	55,144	-	-	55,144	-	-	55,144	-	-	55,144	-	-
802	2010-B Marina Village Bd Refi	811,166	-	3,000	814,166	-	-	-	814,166	-	-	814,166	-	-	814,166	-	-	814,166	-	-
803	Harbor Bay Assmt Dist CFD 1	182,471	21,241	-	161,230	-	-	-	161,230	-	-	161,230	-	-	161,230	-	-	161,230	-	-
804	Marina Villg Assmt Dist CFD 2	132,270	-	-	132,270	-	-	-	132,270	-	-	132,270	-	-	132,270	-	-	132,270	-	-
805	Alameda Landing CFD #13-1	1,582,312	236,000	974,000	2,320,312	994,250	964,000	964,000	2,290,062	1,011,510	992,000	2,270,552	1,011,510	992,000	2,270,552	1,011,510	992,000	2,270,552	1,011,510	992,000
Agency Funds Subtotal		2,763,363	257,241	977,000	3,483,122	994,250	964,000	964,000	3,452,872	1,011,510	992,000	3,433,362	1,011,510	992,000	3,433,362	1,011,510	992,000	3,433,362	1,011,510	992,000
Totals		256,909,784	307,809,193	270,737,238	219,837,829	272,047,692	269,452,497	269,452,497	217,242,634	273,163,010	269,446,199	213,525,823	273,163,010	269,446,199	213,525,823	273,163,010	269,446,199	213,525,823	273,163,010	269,446,199

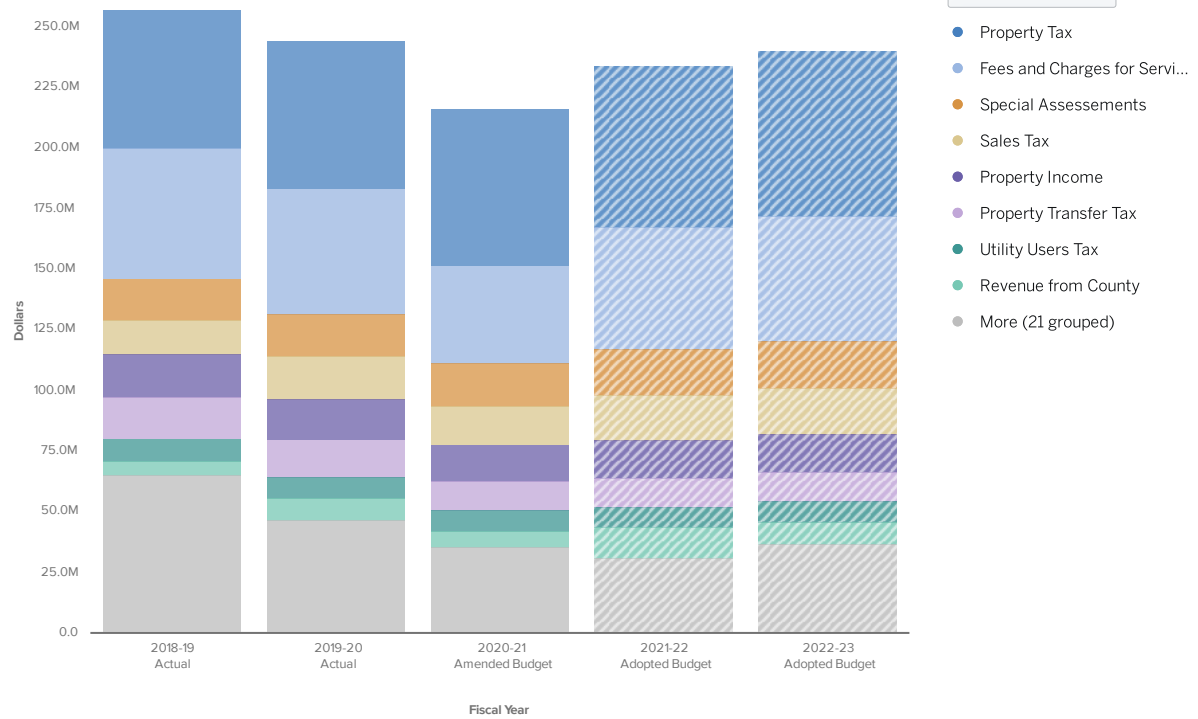


Citywide

Revenue Summary

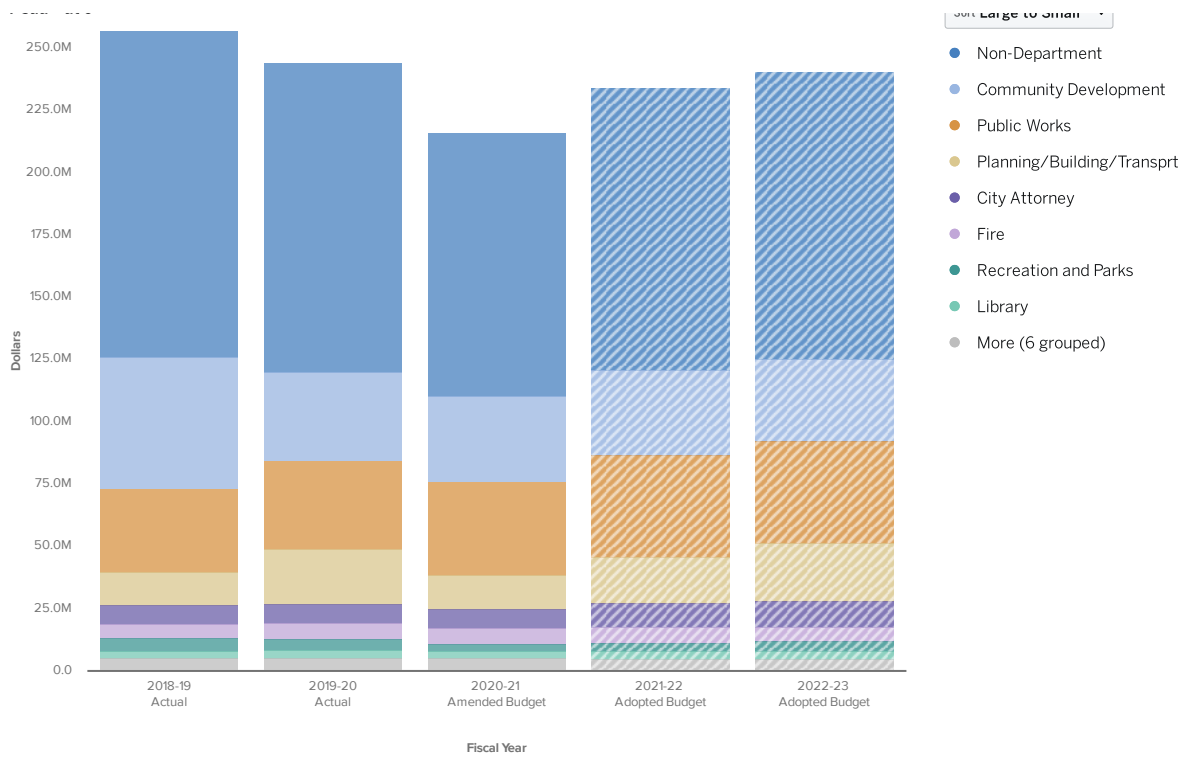
Projected Citywide Revenue

Visualization



Expand All	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
▶ Property Tax	\$ 56,609,056	\$ 60,672,505	\$ 64,440,025	\$ 66,704,864	\$ 68,540,373
▶ Fees and Charges for Services	53,856,430	51,843,294	40,290,310	50,170,839	51,077,069
▶ Special Assessments	17,255,717	17,629,144	17,838,213	19,273,238	19,846,803
▶ Sales Tax	14,072,163	17,601,219	15,732,000	18,680,000	19,049,900
▶ Property Income	17,693,501	16,778,353	14,883,779	15,037,336	15,089,014
▶ Property Transfer Tax	17,134,704	15,195,899	12,000,000	12,000,000	12,000,000
▶ Utility Users Tax	9,080,199	8,809,355	8,449,500	8,652,500	8,659,500
▶ Revenue from County	5,776,239	9,162,423	6,838,304	12,519,204	9,287,204
▶ Revenue from State Agencies	6,125,437	5,842,998	4,328,070	6,362,106	5,554,265
▶ Investment Income	6,864,846	11,338,017	2,834,744	3,285,400	3,366,500
▶ Franchise Taxes	4,487,884	4,309,967	4,643,000	5,297,065	5,250,065
▶ Other Revenue	10,761,715	4,345,938	2,782,257	1,757,219	1,780,219
▶ Revenue from Federal Agencies	2,504,142	2,636,800	5,704,510	3,877,657	2,758,645
▶ Proceeds from Sale of Assets	16,751,109	0	0	0	0
▶ Licences and Permits	2,317,641	2,304,436	2,586,400	3,108,350	3,108,350
▶ Revenue from Other Agencies	245,224	1,254,983	3,049,500	405,000	7,596,000
▶ Other Taxes	2,790,792	2,199,864	1,924,000	2,500,000	2,500,000
▶ Business License Tax	2,252,584	2,572,827	2,260,000	2,200,000	2,200,000
▶ Transient Occupancy Tax	2,292,350	1,952,077	1,400,000	1,400,000	1,600,000
▶ Other Contr and Donation	1,628,792	5,941,785	668,700	165,100	210,100
▶ Proceeds from Debt Issuance	4,906,000	-51,464	2,100,000	0	0
▶ Fines/Forfeiture/Penalty	1,169,202	1,125,414	952,100	850,100	850,100
▶ Developer Contributions	81,615	546,445	217,000	0	0
▶ Concessions Revenue	165,243	104,188	158,000	20,000	50,000
▶ Property Damage Settlement	37,539	132,324	0	0	0
▶ Oth Inc from Investment/Prop	19,197	66,235	1,000	2,000	2,000
▶ Auction Proceeds	777	9,641	1,100	800	800
▶ Donation from Private Agency	3,500	0	3,000	1,000	1,000
▶ Appeal	0	1,182	500	0	0
Total	\$ 256,883,596	\$ 244,325,848	\$ 216,086,012	\$ 234,269,778	\$ 240,377,907

Projected Citywide Revenue by Department



Expand All	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
▶ Non-Department	\$ 130,498,359	\$ 124,072,093	\$ 105,565,270	\$ 113,197,000	\$ 114,873,000
▶ Community Development	52,898,385	35,618,866	34,494,104	34,472,772	33,131,207
▶ Public Works	33,462,684	35,460,780	37,183,506	40,774,188	40,743,119
▶ Planning/Building/Transprt	13,432,141	22,144,343	13,865,000	18,515,500	23,580,500
▶ City Attorney	7,465,932	7,657,011	7,461,436	9,380,000	10,197,200
▶ Fire	5,795,068	6,290,699	6,661,410	6,543,022	5,877,876
▶ Recreation and Parks	5,299,824	4,765,464	2,951,964	3,436,136	3,905,445
▶ Library	2,738,621	2,938,633	2,703,000	2,990,000	3,081,500
▶ Information Technology	2,747,448	2,631,763	2,671,122	2,997,610	2,997,610
▶ Police	1,966,510	1,788,061	2,209,200	1,420,550	1,435,450
▶ City Clerk	343,655	268,922	218,000	253,000	265,000
▶ Finance	219,450	620,762	100,000	130,000	130,000
▶ Human Resources	15,518	27,118	2,000	160,000	160,000
▶ City Manager	0	41,333	0	0	0
Total	\$ 256,883,596	\$ 244,325,848	\$ 216,086,012	\$ 234,269,778	\$ 240,377,907

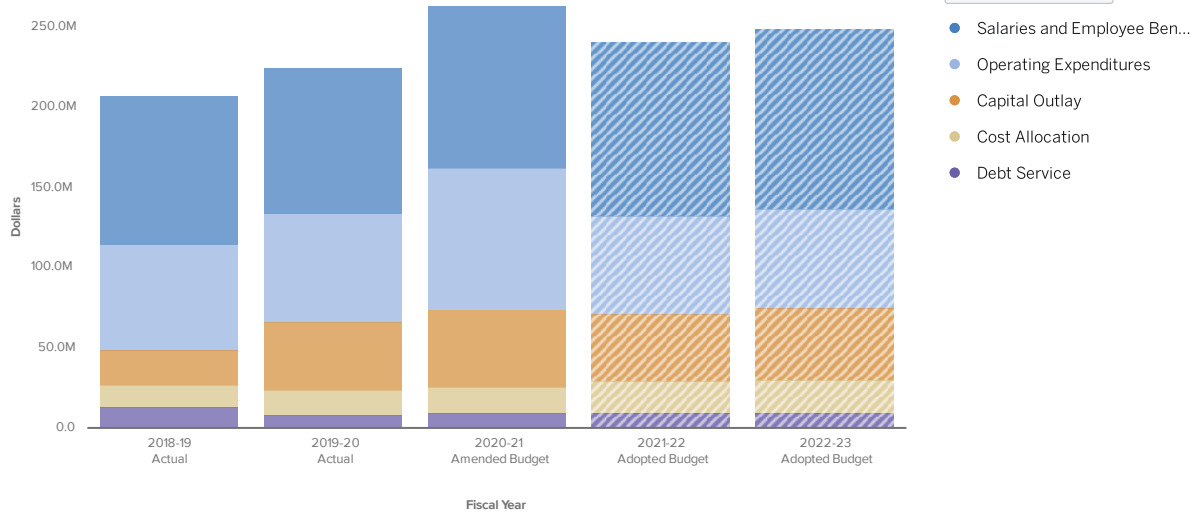


Citywide

Expenditure Summary

Citywide Expenditure Budget

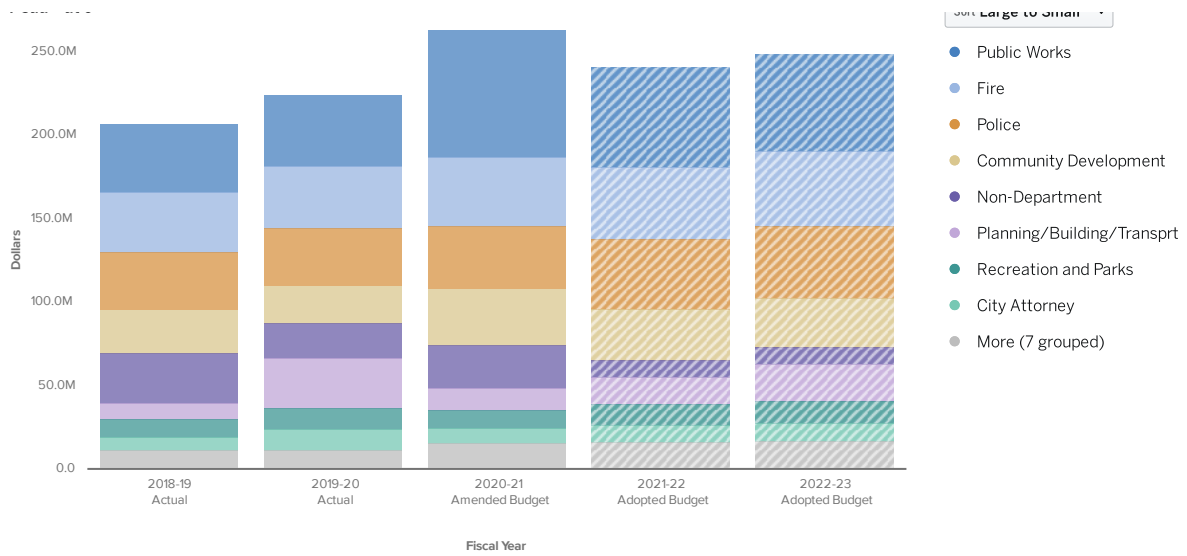
Visualization



Data

Expand All	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
▶ Salaries and Employee Benefits	\$ 92,481,180	\$ 90,694,338	\$ 100,706,809	\$ 108,639,486	\$ 112,433,208
▶ Operating Expenditures	65,950,022	67,872,799	88,301,673	61,393,940	61,208,662
▶ Capital Outlay	21,582,502	42,393,519	48,461,453	41,755,100	45,394,700
▶ Cost Allocation	13,818,545	15,906,781	16,173,297	19,771,598	20,524,552
▶ Debt Service	13,356,974	8,147,879	9,642,179	9,651,026	9,452,050
Total	\$ 207,189,222	\$ 225,015,316	\$ 263,285,412	\$ 241,211,149	\$ 249,013,172

Citywide Expenditure Budget by Department



Data

Expand All	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
▶ Public Works	\$ 41,116,971	\$ 43,254,441	\$ 75,709,148	\$ 59,946,392	\$ 58,195,592
▶ Fire	35,901,528	36,882,138	41,608,162	43,468,750	45,058,262
▶ Police	34,138,534	34,498,520	37,492,475	41,570,896	42,866,762
▶ Community Development	26,322,597	22,541,366	33,733,148	30,839,142	29,272,780
▶ Non-Department	29,692,464	21,243,809	26,187,740	9,758,161	10,173,361
▶ Planning/Building/Transprt	9,613,535	30,044,770	13,207,491	16,521,655	22,688,748
▶ Recreation and Parks	10,972,413	12,654,770	10,680,304	12,650,641	13,018,650
▶ City Attorney	7,742,461	12,385,769	9,138,465	10,268,954	10,812,857
▶ Library	4,641,727	4,381,944	5,346,500	5,400,963	5,561,847
▶ Information Technology	2,254,837	3,039,057	4,193,158	3,433,014	3,511,688
▶ Finance	1,542,505	1,893,230	2,800,449	2,941,309	3,178,288
▶ City Manager	573,526	772,559	1,022,179	2,063,721	2,060,617
▶ Human Resources	989,177	841,730	1,200,297	1,379,684	1,414,629
▶ City Clerk	1,522,061	555,138	872,139	695,794	936,796
▶ City Council	164,886	26,076	93,757	272,073	262,294
Total	\$ 207,189,222	\$ 225,015,316	\$ 263,285,412	\$ 241,211,149	\$ 249,013,172

Citywide Budget Transfers

Transferred From (Sender)		Transferred To (Receiver)		FY19-20	FY20-21	FY21-22	FY22-23
Fund Name	Fund #	Fund Name	Fund #	Actual	Projected	Adopted	Adopted
<u>Special Revenue Funds</u>							
General	100	Alameda Free Library	210	2,081,000	2,073,000	2,400,000	2,400,000
General	100	Fire Grants	220	801,819	650,000	1,347,000	624,000
General	100	Commercial Revitalization	256	270,000	10,000	20,000	20,000
<u>Capital Project Funds</u>							
General	100	Capital Improvement Projects	310	3,428,000	3,367,082	1,400,000	1,200,000
<u>Debt Service Funds</u>							
General	100	City Debt Service	401	1,216,933	1,271,000	1,273,200	1,000,940
<u>Internal Service Funds</u>							
General	100	General Liability	611	-	-	500,000	-
<u>Legacy Pension Trust Funds</u>							
General	100	Police/Fire Pension #1079	101	1,882,000	1,882,000	1,882,000	1,882,000
General	100	Police/Fire Pension #1082	102	50,000	50,000	50,000	50,000
Subtotal - General Fund Transfers Out				\$ 9,729,752	\$ 9,303,082	\$ 8,872,200	\$ 7,176,940
<u>General Fund</u>							
Alameda Municipal Power	AMP	General	100	3,971,136	4,012,000	4,132,000	4,255,000
Police Grants	221	General	100	-	-	60,000	60,000
Golf	250	General	100	-	14,000	114,000	164,000
Bayport 03	280	General	100	49,000	49,000	49,000	49,000
<u>Special Revenue Funds</u>							
CDBG Loan Repayment	204	CDBG	203	8,300	515,572	80,400	80,400
Measure BB Local Str/Rd	231	Planning/Bldg/Transportation	209	323,400	425,400	425,000	425,000
Measure B Bike/Ped	232	Planning/Bldg/Transportation	209	219,000	219,000	358,000	297,000
Measure BB Bike/Ped	233	Planning/Bldg/Transportation	209	219,000	219,000	239,000	198,000
Measure B Paratransit	234	Planning/Bldg/Transportation	209	140,219	314,000	317,700	635,400
Measure BB Paratransit	235	Planning/Bldg/Transportation	209	164,605	269,000	211,800	423,600
Parking Fees	265	Civic Center Garage	266	-	-	250,000	250,000
Island City Mtce Zone 1	270	Assessment District Admin	276	-	-	1,437	1,437
Island City Mtce Zone 4	271	Assessment District Admin	276	11,000	12,000	11,966	11,966
Island City Mtce Zone 5	272	Assessment District Admin	276	96,000	103,000	79,373	79,373
Island City Mtce Zone 6	273	Assessment District Admin	276	45,000	48,000	52,900	52,900
Island City Mtce Zone 7	274	Assessment District Admin	276	1,000	1,000	1,684	1,684
Island City Mtce Zone 8	275	Assessment District Admin	276	11,000	12,000	5,703	5,703
Marina Cove Assmt Dist	277	Assessment District Admin	276	11,000	12,000	6,705	6,705
Alameda Landing Svcs Dist	279	Assessment District Admin	276	-	-	25,531	25,531
Bayport 03	280	Assessment District Admin	276	162,000	175,000	39,594	39,594
Alameda Point CFD 17-1	281	Assessment District Admin	276	-	-	11,827	11,827
Marina Village 89-1	282	Assessment District Admin	276	-	-	333	333
Harbor Bay 92-1	283	Assessment District Admin	276	-	-	5,067	5,067
Alameda Landing 13-1	284	Assessment District Admin	276	-	-	11,200	11,200
Marina Cove II	285	Assessment District Admin	276	-	-	9,770	9,770
Ala Landing CFD 13-1	805	CFD 13-1 Alameda Landing	284	376,996	170,000	170,000	165,260
<u>Capital Project Funds</u>							
Gas Tax	211	Capital Improvement Projects	310	600,000	627,537	950,000	950,000
Road Maintenance	212	Capital Improvement Projects	310	86,132	2,351,446	1,850,000	1,850,000
Vehicle Regis Fee	213	Capital Improvement Projects	310	649,000	1,040,000	320,000	320,000
Tidelands	216	Capital Improvement Projects	310	-	50,500	51,000	51,000
Open Space Imp & Mtce	217	Capital Improvement Projects	310	-	15,000	15,000	15,000
Measure B Local Str/Rd	230	Capital Improvement Projects	310	708,524	1,913,000	1,672,000	1,930,000
Measure BB Local Str/Rd	231	Capital Improvement Projects	310	68,270	550,000	2,224,024	2,900,000
Measure B Bike/Ped	232	Capital Improvement Projects	310	-	-	156,000	-
Measure BB Bike/Ped	233	Capital Improvement Projects	310	-	-	128,000	-
Solid Waste Surcharge	260	Capital Improvement Projects	310	-	-	500,000	-
City Waste Mgmt	261	Capital Improvement Projects	310	300,000	712,066	318,000	318,000
Stormwater	264	Capital Improvement Projects	310	485,652	-	950,000	1,100,000
Alameda Landing Muni SD	279	Capital Improvement Projects	310	-	32,000	32,000	32,000
Alameda Point	290	Capital Improvement Projects	310	-	-	1,400,000	1,400,000
Construction Impact Fee	302	Capital Improvement Projects	310	553,770	650,000	2,517,000	1,517,000
DIF - Transportation	305	Capital Improvement Projects	310	28,544	200,000	450,000	450,000
Sewer Service	501	Capital Improvement Projects	310	585,876	624,000	336,000	348,000
General Liability	611	Capital Improvement Projects	310	-	-	250,000	-
<u>Debt Service Funds</u>							
Commerical Revitalization	240	City Debt Service	401	194,000	329,000	386,000	402,000
Golf	250	City Debt Service	401	92,000	92,000	92,000	-
Civic Center Garage	266	City Debt Service	401	250,000	250,000	250,000	250,000
Alameda Point	290	2003 Alameda Point Rev Bonds	420	697,000	690,000	783,000	873,000
Subtotal - Other Funds Transfers Out				\$ 11,107,423	\$ 16,696,521	\$ 22,300,014	\$ 21,971,750
Total Transfers Out				\$ 20,837,176	\$ 25,999,603	\$ 31,172,214	\$ 29,148,690



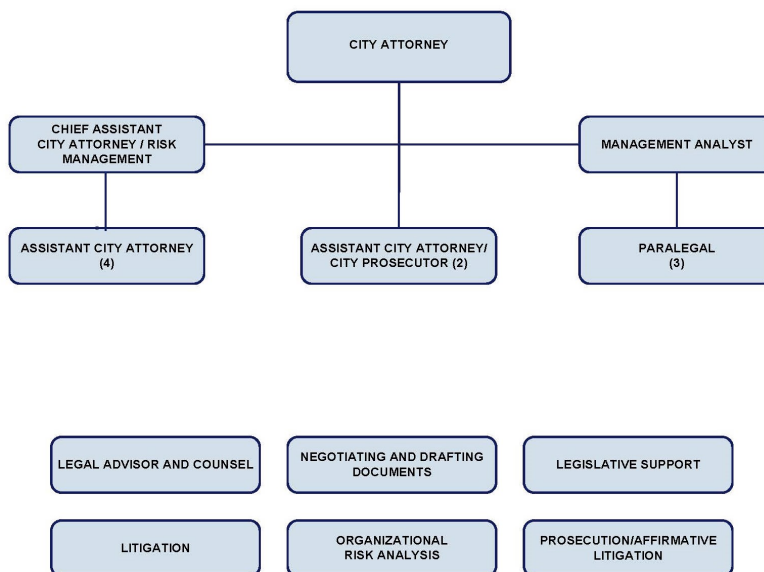
City Attorney

FYs 2021-23 Budget

About Us

The mission of the City Attorney's Office is to provide the City with the highest level of legal representation: as advisors to City officials and staff, we provide timely and comprehensive assistance; as advocates, we represent the City and its employees vigorously and fairly; as prosecutors, we diligently and justly enforce the law on behalf of the People of the State of California; and in all functions, we ethically and cost-effectively promote the community's interests in equity, justice and fairness.

Organizational Chart





Department Goals

1. Provide high-quality, cost-effective legal services that are responsive to the needs of the City Council, Boards and Commissions, and staff of the City of Alameda.
2. Evaluate use of outside legal services and its service levels in general and staffing necessary for prosecutorial function, and as a result, consider staffing changes/enhancements for both attorney and support staff.
3. Continue to resolve pending litigation matters with an eye on minimizing cost to the City while maintaining a strong defensive strategy.
4. Offer legal and risk management services necessary to minimize City liability and exposure.
5. Prosecute cases vigorously and fairly on behalf of the People of the State of California.

Workplan Highlights

- Continue to perform legal support for negotiating and drafting all legal documents and supporting and overseeing litigation services required by all City departments.
- Maintain systems to provide City Council, Boards and Commissions, and Department Heads with timely and practical information on claims, litigation, statutory compliance and changes in law to facilitate compliance and implement best practices.
- Work with the City's Rent Program Administrator to provide legal advice concerning implementation and enforcement of City's Rent Program.
- Work with the Community Development Department to provide legal support on all aspects of law for major development projects, including the redevelopment of the former Naval Air Station at Alameda Point.
- Work with Planning and Building Department to handle code enforcement matters including informal resolutions and civil prosecution.
- Work with the Public Utilities Board and Alameda Municipal Power to provide legal support on all aspects of public utilities law.
- Work with the Public Works Department to provide legal advice and support regarding public contracting and public bidding issues, as well as provide legal support for public/private partnership for in-fill development throughout the City.
- Work with Community Development Department to provide legal advice concerning implementation and enforcement of the City's ordinances governing commercial cannabis businesses and personal cultivation.
- Develop and provide Open Government training, including the Brown Act and the City's Sunshine Ordinance for City staff and City Officials.

Performance Measures

Data

Records

Department	Performance Measure	2018	2019	2020
City Attorney	Percentage of completed legal input on agenda items consistent with internal deadlines	1	1	1
City Attorney	Number of lawsuits resolved	5	6	11
City Attorney	Number of general liability claims adjusted	81	73	71
City Attorney	Number of workers' compensation claims adjusted	110	101	112
City Attorney	Number of prosecution cases reviewed for filing			220

General Fund Expenditure Summary

Expand All	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
▶ Salaries and Employee Benefits	\$ 908,942	\$ 1,165,366	\$ 1,336,788	\$ 1,116,808	\$ 1,153,201
▶ Operating Expenditures	124,670	296,766	544,768	72,416	72,416
▶ Capital Outlay	0	65,727	6,500	6,500	6,500
▶ Cost Allocation	-472,152	-553,380	-586,337	-431,126	-453,359
Total	\$ 561,461	\$ 974,480	\$ 1,301,719	\$ 764,598	\$ 778,758

Non-General Fund Expenditure Summary

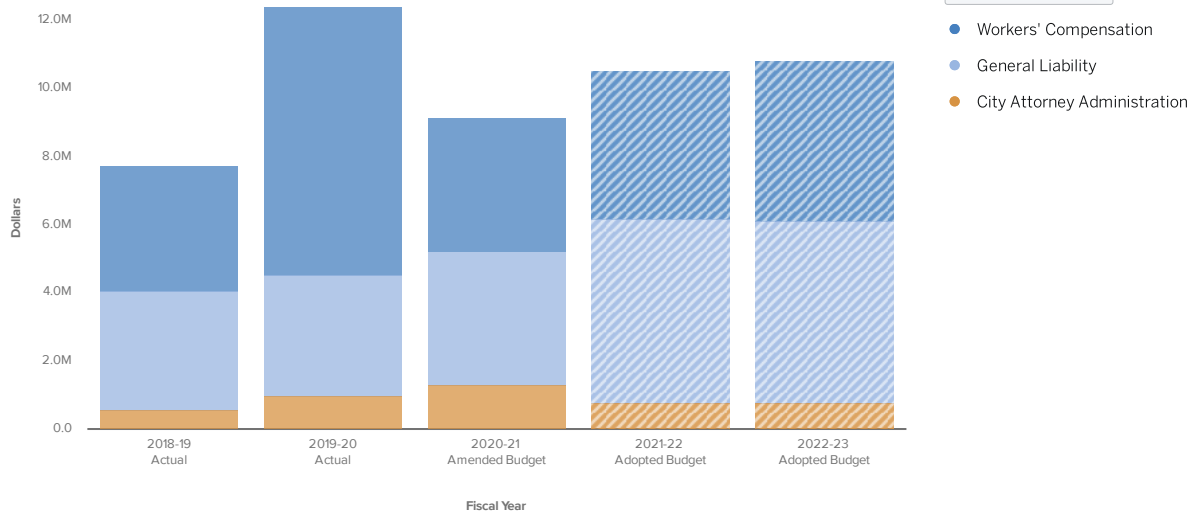
Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
▼ Operating Expenditures	\$ 6,509,727	\$ 10,726,513	\$ 7,000,342	\$ 8,446,394	\$ 8,948,137
▶ Insurance and Claims	4,812,306	9,615,610	5,272,257	6,734,679	7,230,972
▶ Services	1,569,813	1,024,977	1,559,640	1,514,640	1,520,090
▶ Contingency	98,057	55,800	122,427	151,057	151,057
▶ Supplies	23,112	25,153	32,982	32,982	32,982
▶ Travel and Education	4,463	2,822	10,559	10,559	10,559
▶ Utilities	1,976	1,889	2,227	2,227	2,227
▶ Fees and Charges	0	99	250	250	250
▶ Recruitment Expense	0	163	0	0	0
▶ Salaries and Employee Benefits	627,385	651,601	799,060	1,028,642	1,056,221
▶ Transfers Out	0	0	0	250,000	0
▶ Cost Allocation	43,888	33,175	37,344	29,320	29,742
Total	\$ 7,181,000	\$ 11,411,289	\$ 7,836,746	\$ 9,754,356	\$ 10,034,099

Expenditure Summary by Division

	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
Workers' Compensation	3,682,686	7,844,035	3,918,324	4,364,457	4,714,461
General Liability	3,498,314	3,567,254	3,918,422	5,389,898	5,319,638
City Attorney Administration	561,461	974,480	1,301,719	764,598	778,758
Total	7,742,461	12,385,769	9,138,465	10,518,954	10,812,857

Expenditure Trends

Visualization





City Clerk

FYs 2021-23 Budget

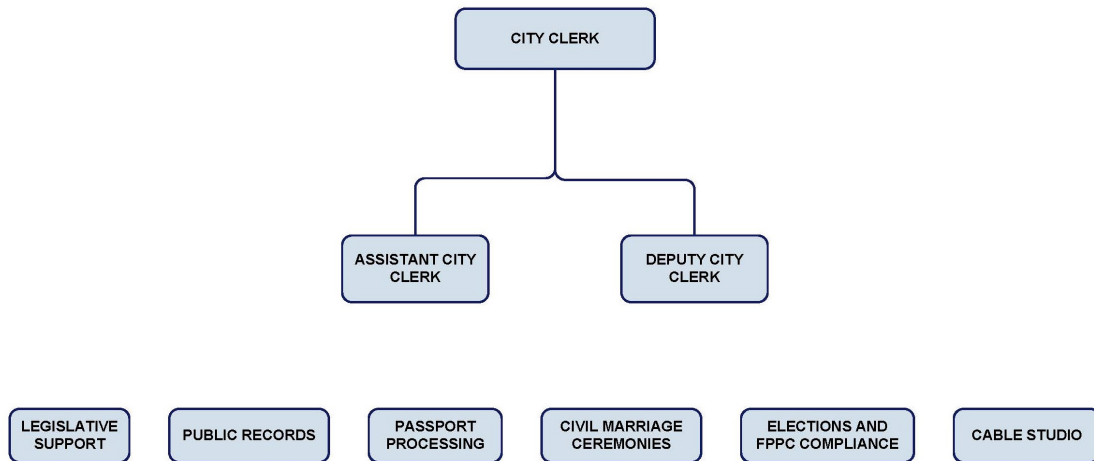


About Us

The City Clerk's Office prepares City Council meeting agendas; records the proceedings of City Council meetings; certifies and retains City Council legislation; maintains official City Council records; responds to records requests; and staffs the Open Government Commission. Additionally, the City Clerk's Office manages campaign disclosure and economic interest filings; coordinates the Boards and Commissions appointment process; administers general and special municipal elections in compliance with the City Charter and State of California laws; and is responsible for certifying any voter-ratified Charter amendments. To generate revenue, the Clerk's Office accepts passport applications and performs civil marriage ceremonies. Lastly, the cable television studio is under the City Clerk's Office.

The Department's mission statement is to serve the City Council, City staff and the public by documenting the actions and preserving the records of the City Council; and administering open and impartial elections in accordance with statutory requirements.

Organizational Chart



Department Goals

1. Ensure compliance with the Sunshine Ordinance, Brown Act, Elections Code, Fair Political Practices Commission regulations and the Public Records Act.
2. Promote the highest level of customer service.
3. Provide accurate and impartial election information to candidates, campaign committees and the public.
4. Generate revenue from civil marriage ceremonies and acceptance of passport applications.

Workplan Highlights

- The City Clerk's Office switched over the Council Chambers equipment to accommodate remote meetings in FYs 2019-20 and 2020-21 will make further changes to the system upon reopening in Fiscal Year 2021-22.
- In FY 2020-21, the City Clerk's Office conducted a general municipal election on November 3, 2020, and a special Community Facilities District election on April 8, 2021.
- The City Clerk's Office staffed the Documentation Unit in the Emergency Operations Center in FYs 2019-20 and 2020-21.
- Along with Information Technology, the City Clerk's Office will be implementing Public Record Request software.
- The City Clerk's Office will continue to increase documents available on the City's website to improve public access to information.

Performance Measures

Data

Records

Department	Performance Measure	2018	2019	2020
City Clerk	Percent of external public record requests responded to within 48 hours and completed within 10 days	1	0.99	0.99
City Clerk	Percent change in the number of civil marriage ceremonies performed	-0.11	-0.2	-0.88
City Clerk	Percent change in the number of passport applications accepted	-0.15	0.14	-0.79
City Clerk	Percent of draft minutes provided to Council for approval within two regular meetings	1	1	1

General Fund Expenditure Summary

Expand All	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
► Salaries and Employee Benefits	\$ 641,514	\$ 666,343	\$ 683,352	\$ 701,697	\$ 720,434
► Operating Expenditures	1,031,112	47,408	291,540	43,110	274,110
► Cost Allocation	-175,200	-183,166	-202,753	-120,513	-129,248
Total	\$ 1,497,425	\$ 530,586	\$ 772,139	\$ 624,294	\$ 865,296

Non-General Fund Expenditure Summary

Expand All	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
► Operating Expenditures	\$ 94,469	\$ 24,552	\$ 100,000	\$ 71,500	\$ 71,500
► Transfers Out	69,833	0	0	0	0
► Capital Outlay	-69,833	0	0	0	0
Total	\$ 94,469	\$ 24,552	\$ 100,000	\$ 71,500	\$ 71,500

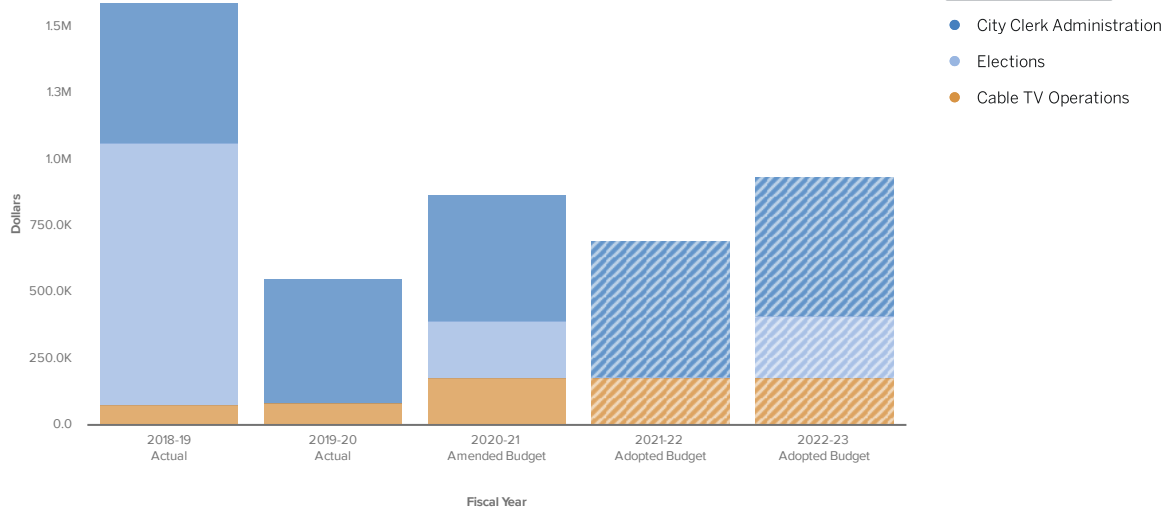
Expenditure Summary by Division

	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
City Clerk Administration	\$ 527,104	\$ 472,017	\$ 476,130	\$ 515,530	\$ 524,022
Elections	988,772	320	218,200	3,450	234,050
Cable TV Operations	76,018	82,801	177,809	176,815	178,723
Total	\$ 1,591,894	\$ 555,138	\$ 872,139	\$ 695,794	\$ 936,796

Expenditure Trends

Visualization

Sort **Large to Small** ▾





City Council

FYs 2021-23 Budget



About Us

The Mayor and Councilmembers are elected at-large by the voters of Alameda and serve as the principal policymakers for the City. They are responsible for enacting ordinances, establishing public policies, and providing guidance and direction for actions that affect the quality of life in Alameda.

The City Council formulates community priorities for allocation of City resources, including adoption of a budget. The City Council holds regularly scheduled meetings to receive input from the community prior to taking action or providing direction. The Mayor and City Council also promote the City's interests at the regional, state, and national levels through participation in various intergovernmental organizations and associations, including service on various boards of regional agencies, such as the Alameda County Transportation Commission, Association of Bay Area Governments, and the Alameda County Waste Management Authority.

Workplan Highlights

Promote equity and inclusivity, maintain safety, and ensure quality of life for all:

- Remove inequitable policies, programs, and procedures in policing, housing, and across City services.
- Adopt policies and programs that maintain a high-level of public safety.
- Continue advancing police reform efforts that reimagine how to provide necessary services to the community.
- Maintain Alameda's high quality City parks, streetscape, community services, and amenities.

Address housing and homelessness:

- Continue programs established during the pandemic, including the Day Center, Safe Parking, and Feed Alameda.
- Implement policies and programs that support tenants and landlords during COVID-19, help to stabilize rents, and increase the supply of housing for all income levels.
- Update the City of Alameda General Plan.

- Identify housing and services for our unsheltered population to meet the changing needs of the community, including the need for transitional housing.

Improve transportation safety and increase multi-modal options:

- Analyze and consider extending programs established during the pandemic, including Slow Streets and Commercial Streets.
- Complete the Vision Zero Action Plan that includes specific actions and policy changes to increase street safety in Alameda.
- Produce a Project Study Report for a bicycle and pedestrian bridge connecting West Alameda to Oakland.
- Adopt the Active Transportation Plan.
- Complete construction on the Central Avenue and Clement Avenue bike lane improvements.
- Increase transit ridership as we recover from the pandemic.

Take action on climate change and ensure our infrastructure needs are met:

- Implement projects that equitably protect the community against sea-level rise and other natural hazards while reducing greenhouse gas emissions and vehicle miles travelled.
- Develop plans and strategies to expand the urban forest and provide compost and mulching in parks and open spaces.
- Review infrastructure funding needs and possible sources.
- Continue to increase the use of low-emission vehicles within the City’s fleet.
- Increase electric vehicle (EV) chargers around town.

Improve the local economy and attract jobs:

- Continue supporting small businesses with their COVID-19 recovery, especially the Park Street and Webster Street commercial districts that were hurt so badly by the pandemic.
- Establish policies and undertake marketing efforts that help retain existing businesses and attract new businesses in order to provide stable economic opportunities for the City’s local workforce.

Plan for fiscal and organization stability:

- Provide direction on new funding from the Federal American Rescue Plan Act.
- Continue to explore options for reducing the City’s costs and liabilities and increase City revenue and funding.
- Invest in technology and other measures that improve the City’s efficiency and productivity.

Performance Measures

Data

Records

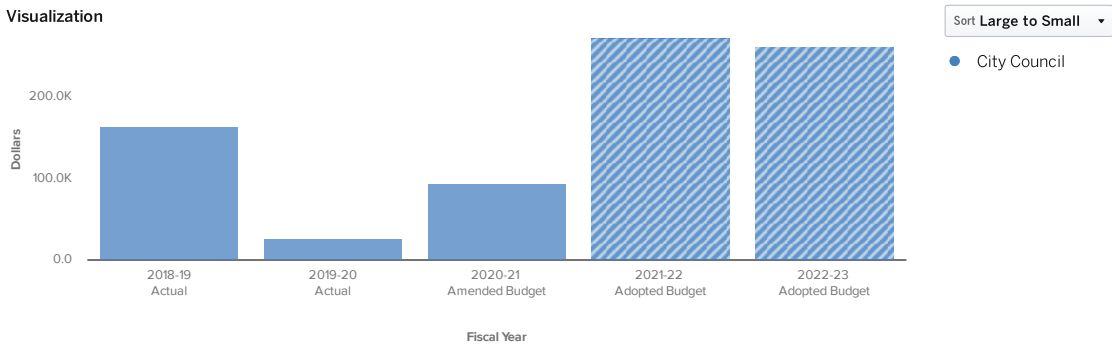
Department	Performance Measure	2018	2019	2020
City Council	City Council meetings held	29	32	45
City Council	Ordinances enacted	28	24	24
City Council	Budgets adopted	1	1	1

General Fund Expenditure Summary

Expand All	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
▶ Salaries and Employee Benefits	148,354	122,180	160,944	205,469	202,027
▶ Operating Expenditures	84,381	79,411	132,500	166,850	167,450
▶ Capital Outlay	0	212	0	0	0
▶ Cost Allocation	-67,849	-175,726	-199,687	-100,246	-107,183
Total	164,886	26,076	93,757	272,073	262,294

Expenditure Trends

Visualization





City Manager

FYs 2021-23 Budget

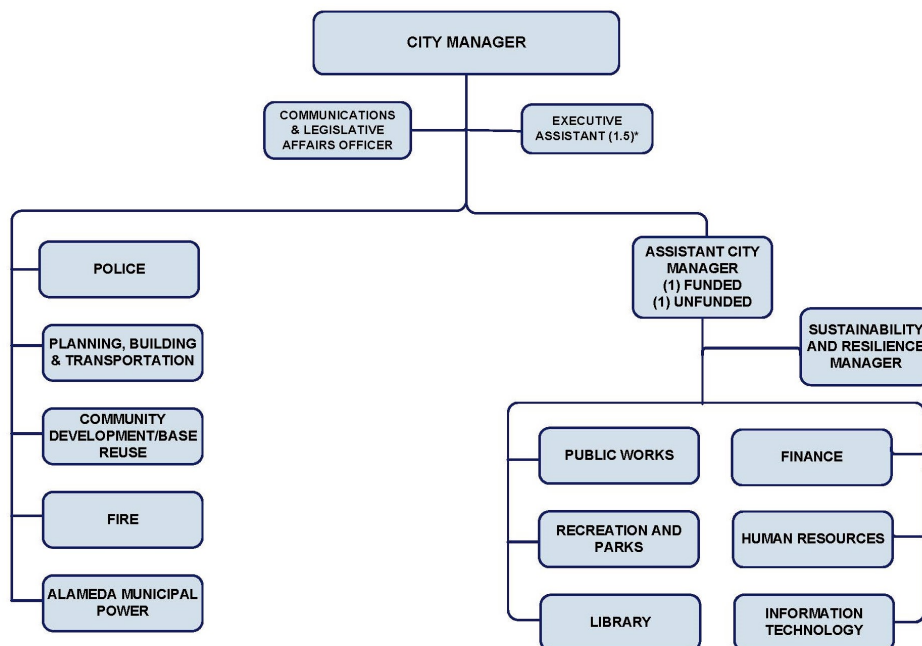


About Us

The **City Manager's Office** is responsible for implementing the City Council's policy direction, providing leadership and direction to City Departments, and fostering community partnerships, economic development, and interagency collaboration. The City Manager's Office also supports the City Council's efforts to engage in legislative advocacy at the local, state, and federal levels.

The **mission statement** of the department is to manage the City's operations consistent with City Council direction within the context of the City's fiscal resources and plan strategically to achieve the long-term community vision.

Organizational Chart



* 0.5 Executive Assistant Allocated to City Council



Department Goals

1. Provide leadership in the development of solutions to the current fiscal challenges, including reducing costs, fostering economic development, exploring new revenue sources, and promoting interdepartmental cooperation.
2. Support City Council priorities, including meeting the community's housing, transportation, sustainability, resilience, and infrastructure needs.
3. Support opportunities for the City Council to play a leadership role at the regional, state, and federal level on issues of importance to the community.
4. Promote interagency relationships with other public entities to ensure efficient and effective service delivery.
5. Foster effective working relationships with the business community and other public and private partners.

Workplan Highlights

- Respond to the COVID-19 global pandemic, including employee support, ongoing community communications, measures to improve health and safety, modified programs and services, testing and vaccination services, relief funds for residents and businesses, food security programs, small business support, and recovery efforts.
- Address housing issues and homelessness by updating the rent stabilization ordinance, facilitating construction of new housing for all income levels, and implementing HEAP and HHAP funding for homeless services.
- Support the City Council's goal to shift response to mental health crisis calls for services from a Police Department response.
- Mitigate traffic congestion and improve public infrastructure and safety through the continued implementation of transportation grants, contributions and upgrades to 4.5 miles of streets, 3 miles of sewer, and 2.5 miles of sidewalk, completion of the Seaplane Lagoon Ferry Terminal, and prioritizing bike and pedestrian safety and access measures.
- Take action on climate change and emergency preparedness by implementing a Climate Action Plan and amending the City's Emergency Operations Plan.
- Improve the local economy by continuing to implement the Economic Development Strategic Plan, attract and retaining businesses in Alameda, and the ongoing development of Alameda Point.
- Maintain a high level of public safety and quality of life, including the continued prioritization of Alameda's high quality parks, streetscape, and community amenities.
- Plan for fiscal and organizational stability by ensuring a fiscally sustainable budget, including exploring potential revenue measures and new cost recovery options, cost-efficient investments in new technology, and ways to address the City's substantial post-employment obligations.
- Foster collaborative and transparent working relationships with the City's many community, regional, and other public and private partners on its delivery of services and implementation of programs and projects.
- Communicate timely and accurate information to Alameda residents and businesses regarding City programs and services.

- Promote a workplace culture within the City organization that supports and encourages diversity, collaboration, and innovation.

Communications Performance Measures

Data

Records

Department	Performance Measure	2018	2019	2020
City Manager	Average number of monthly website users	32036	28920	48500
City Manager	Number of Social Media followers	9426	11973	19040
City Manager	Number of City Newsletters			22
City Manager	Number of news articles published	8	13	10
City Manager	City Emergency Alert Subscribers			23838
City Manager	AC Alert Subscribers		4875	11015

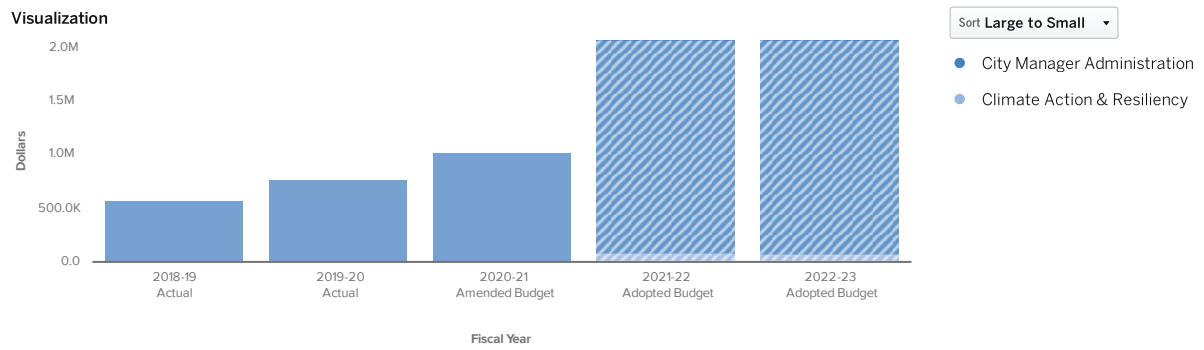
General Fund Expenditure Summary

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
▶ Salaries and Employee Benefits	\$ 909,859	\$ 1,096,779	\$ 1,237,672	\$ 1,191,839	\$ 1,225,397
▼ Operating Expenditures	83,668	86,955	213,742	1,484,905	1,480,005
▶ Services	61,824	53,556	120,500	1,197,300	1,187,300
▶ Contingency	0	0	2,000	202,000	202,000
▶ Travel and Education	7,666	17,597	74,760	70,005	75,105
▶ Supplies	9,109	11,917	12,450	11,600	11,600
▶ Utilities	3,628	3,853	4,000	4,000	4,000
▶ Recruitment Expense	1,442	32	32	0	0
▶ Capital Outlay	0	0	500	0	500
▶ Cost Allocation	-420,001	-411,176	-429,735	-613,023	-645,285
Total	\$ 573,526	\$ 772,559	\$ 1,022,179	\$ 2,063,721	\$ 2,060,617

Expenditure Summary by Division

	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
City Manager Administration	\$ 573,526	\$ 772,559	\$ 1,022,179	\$ 1,977,721	\$ 1,984,617
Climate Action & Resiliency	0	0	0	86,000	76,000
Total	\$ 573,526	\$ 772,559	\$ 1,022,179	\$ 2,063,721	\$ 2,060,617

Expenditure Trends*



* The increase in City Manager expenditure budget is due to addition of (1) the Sustainability & Resilience Manager and (2) \$1,000,000 in each year of the proposed budget for the mental health response pilot program.



Community Development

FYs 2021-23 Budget

About Us

The **Community Development Department** is comprised of four divisions:

Base Reuse

Develops and implements community plans for transforming the 878-acre former Naval Air Station (Alameda Point) into a mixed-use, transit oriented development.

Asset Management

Maximizes returns for City-owned assets, including Alameda Point and Tidelands properties, while at the same time ensuring that City goals and values are reflected in each transaction including job and sales tax generation, reduced maintenance obligations, reduced City risk, and consistency with community planning processes and vision.

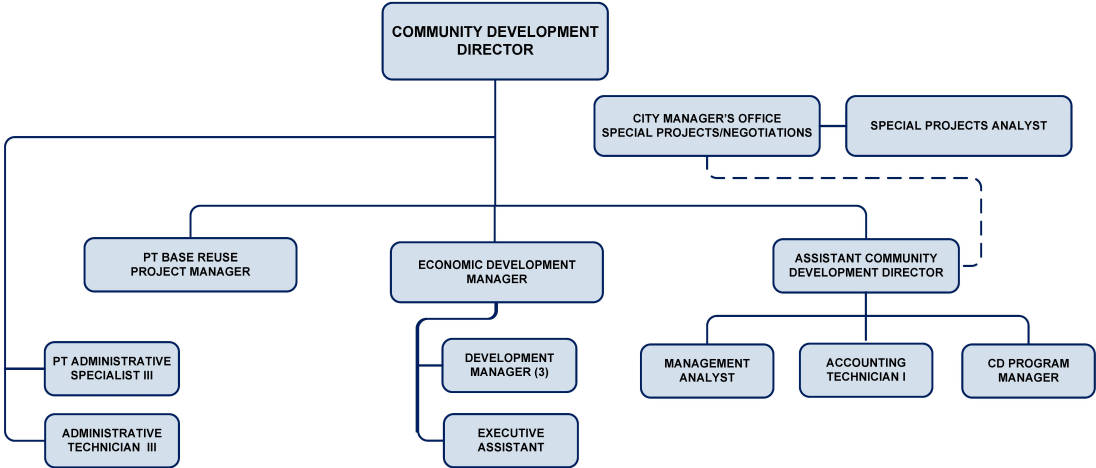
Economic Development

Maintains and grows Alameda's tax and employment bases through business recovery, retention, expansion, and attraction efforts, real property development, tourism support, facade and art grants administration, and workforce development; and works to end homelessness in Alameda, promotes positive child and youth development, and improves coordination and delivery of social services.

Housing

Develops affordable housing, implements the First-Time Homebuyer and Inclusionary Housing Programs, and administers the CDBG & HOME programs, as well as regulates rent increases, terminations and payment of relocation assistance via the Rent Stabilization Program.

Organizational Chart





Department Goals

1. Facilitate the transfer, reuse and development of former federal Lands by effectively implementing planning and contractual development agreements for Alameda Point;
2. Carry out business retention, expansion and attraction programs consistent with the City's Economic Development Strategic Plan;
3. Plan and implement COVID-19 economic recovery plan;
4. Provide stewardship of City-owned Land assets, including Public Trust properties;
5. Administer an efficient commercial and residential leasing and property management program at Alameda Point;
6. Implement new programs to support Alameda's unsheltered residents, including day center, safe parking programs and community cabins;
7. Support the Social Services Human Relations Board (SSHRB) and the Alameda Collaborative for Children, Youth and Their Families (ACCYF), whose activities build mutual understanding, respect and good will and improve social services in the community;
8. Implement the City's Public Art Program, including supporting the Public Art Commission; and
9. Administer the staffing services agreements with the Housing Authority for housing services and the Rent Stabilization Program.

Workplan Highlights

- Complete Alameda Point Site A Phase 1 and develop Phase 2.
- Commence operations and maintenance of the Seaplane Lagoon Ferry Terminal.
- Continue programs initially funded by the Homeless Emergency Aid Program (HEAP) to reduce homelessness in Alameda.
- Continue to work with the development team to bring the West Midway Neighborhood/RESHAP project to fruition.
- Identify a sustainable funding plan for Economic Development staffing and services.
- Create more than 300 new jobs at Alameda Point through expansion of existing tenants into new premises.
- Work with the Economic Development Advisory Panel to implement the economic recovery plan.
- Implement marketing campaigns for re-opening of local businesses.
- Implement the City's Rent Stabilization Ordinance and Program consistent with City Council direction, including completing the rent registry and carrying out the provisions of the urgency ordinances adopted in response to the COVID-19 pandemic.

- Allocate CDBG CARES Act funds to address the urgent and growing need for safety net services and homelessness/homelessness prevention services created by COVID-19 pandemic.
- Offer select parcels through the State, Housing and Community Development to comply with the Surplus Lands Acts and advance the development of Alameda Point and Alameda Landing.
- Advance hotel projects to increase tourism and generate transient occupancy tax revenue.
- Coordinate infrastructure installation throughout Alameda Point (West Mid-Way, Adaptive Reuse Phase 1 and PG&E).

Performance Measures

Data

Records

Department	Performance Measure	2018	2019	2020
Community Development	Estimated number of new jobs created at Alameda Point	135	110	45
Community Development	New and total square footage leased at Alameda Point	46764	108830	96710
Community Development	Number of Alameda Point business contacts made by City Broker	297	315	155
Community Development	Percent of Alameda Point commercial tenants rating customer services as good or better	0.64	0.85	0.75
Community Development	Percent of Alameda Point commercial tenants who receive a personal contact annually	1	1	0.92
Community Development	Percent of Alameda Point commercial tenants who agree that a good job was done maintaining lines o...			0.92
Community Development	Percent of private sector investment in total construction costs for Façade Grant Program	0.52	0.5	0.71
Community Development	Number of Economic Development business meetings and site visitations (welcome new businesses, r...	271	621	316
Community Development	BMR/DPA Monitoring	140	133	138
Community Development	Below Market Rate Sale/Resale	1	1	0
Community Development	CDBG Public Services (People Served)	5000	5000	5000
Community Development	CDBG Residential Rehab	25	29	14

General Fund Expenditure Summary

Expand All	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
▶ Operating Expenditures	\$ 180,706	\$ 305,442	\$ 1,753,908	\$ 944,665	\$ 815,108
▶ Salaries and Employee Benefits	155,471	208,927	223,720	222,436	234,890
▶ Cost Allocation	19,803	23,294	24,108	9,748	9,962
Total	\$ 355,981	\$ 537,663	\$ 2,001,736	\$ 1,176,849	\$ 1,059,960

Non-General Fund Expenditure Summary

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
▼ Operating Expenditures	\$ 2,794,363	\$ 3,547,109	\$ 8,546,327	\$ 8,334,577	\$ 6,420,837
▶ Services	2,684,869	3,499,916	8,411,458	8,205,352	6,290,530
▶ Supplies	59,984	32,817	96,150	91,025	92,107
▶ Travel and Education	16,396	13,047	37,400	37,400	37,400
▶ Fees and Charges	22,492	883	0	0	0
▶ Leases and Rentals	10,200	0	0	0	0
▶ Utilities	423	429	800	800	800
▶ Contingency	0	0	519	0	0
▶ Recruitment Expense	0	16	0	0	0
▶ Debt Service	5,526,938	445,007	580,000	636,000	652,000
▶ Salaries and Employee Benefits	938,809	1,182,157	1,790,470	1,671,743	1,746,263
▶ Transfers Out	1,537,021	325,300	1,288,072	460,400	460,400
▶ Cost Allocation	307,390	383,521	402,211	439,652	387,743
▶ Capital Outlay	0	0	15,000	15,000	15,000
Total	\$ 11,104,521	\$ 5,883,095	\$ 12,622,080	\$ 11,557,372	\$ 9,682,243

Alameda Point Expenditure Summary

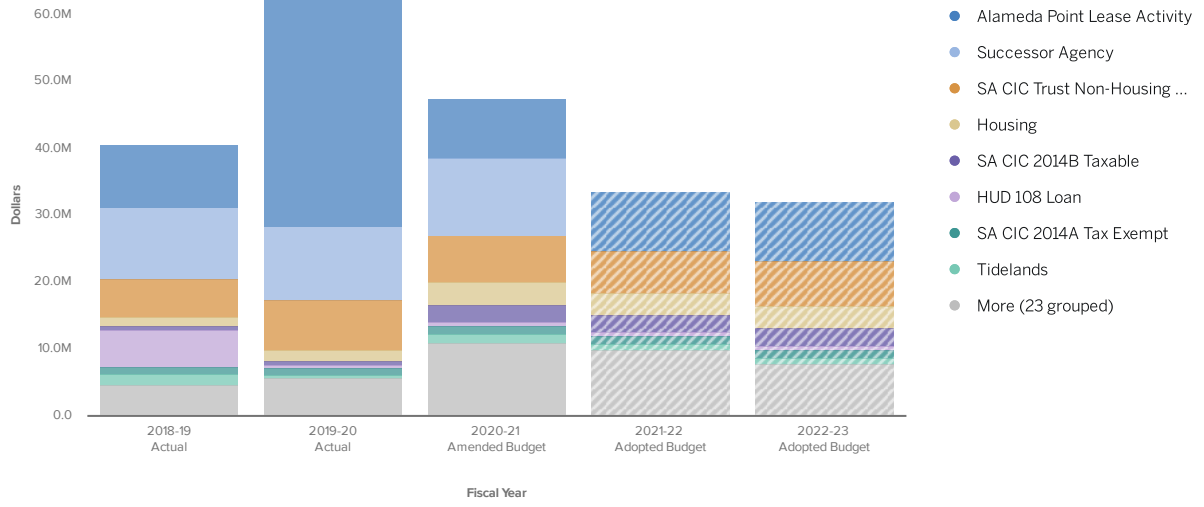
Expand All	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
▶ Transfers Out	\$ 1,900,690	\$ 29,221,320	\$ 915,000	\$ 2,183,000	\$ 2,273,000
▶ Operating Expenditures	5,933,940	5,021,855	7,097,992	5,603,650	5,603,650
▶ Salaries and Employee Benefits	889,550	1,014,454	896,149	1,297,179	1,345,539
▶ Cost Allocation	1,449,223	566,083	868,162	604,662	628,449
▶ Capital Outlay	0	0	20,000	20,000	20,000
Total	\$ 10,173,403	\$ 35,823,712	\$ 9,797,303	\$ 9,708,491	\$ 9,870,638

Successor Agency Expenditure Summary

Expand All	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
▶ Operating Expenditures	\$ 5,712,373	\$ 7,528,524	\$ 6,939,000	\$ 110,000	\$ 110,000
▶ Debt Service	2,292,570	2,239,358	4,468,000	4,487,300	4,518,700
▶ Capital Outlay	0	0	0	6,302,000	6,617,100
▶ Cost Allocation	114,760	75,428	108,101	77,582	81,395
▶ Salaries and Employee Benefits	6,701	206	0	62,948	66,144
Total	\$ 8,126,403	\$ 9,843,515	\$ 11,515,101	\$ 11,039,830	\$ 11,393,339

Expenditure Trends

Visualization



Expenditure Summary by Division

	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
Alameda Point Lease Activity	9,196,118	34,676,897	8,886,181	8,630,333	8,782,659
Successor Agency	10,773,589	11,036,753	11,515,101	0	0
SA CIC Trust Non-Housing Proj	5,684,444	7,504,790	6,903,000	6,317,000	6,632,100
Housing	1,337,210	1,668,427	3,446,473	3,360,498	3,414,846
SA CIC 2014B Taxable	660,712	609,890	2,589,000	2,582,600	2,589,950
HUD 108 Loan	5,526,938	445,007	580,000	636,000	652,000
SA CIC 2014A Tax Exempt	1,023,760	1,023,461	1,179,000	1,180,750	1,180,750
Tidelands	1,630,880	516,804	1,377,970	865,108	876,808
FISC Lease Activity	836,526	883,675	1,575,232	872,159	833,503
Alameda Point Housing Rentals	728,869	865,103	625,000	715,000	715,000
SA Taxable TARB Series 2017	615,124	615,182	712,000	741,950	766,000
Economic Development	402,005	876,285	634,510	715,942	637,850
Homelessness	138,453	283,882	1,523,298	505,335	545,778
Residential Rehabilitation	277,640	528,588	1,190,100	592,100	336,609
CARES Act	0	0	1,280,228	647,112	647,112
Public Services	290,865	265,285	961,287	380,777	399,816
PLHA	0	0	0	1,117,530	558,765
Theater Complex	330,000	194,000	329,000	329,000	329,000
Public Improvements	98,348	174,607	233,179	662,500	292,200
HOME Projects	1,000	0	514,900	480,900	230,900
Public Art	74,299	95,556	331,783	409,982	222,031
Youth Collab Admin	62,542	70,365	178,805	308,704	313,113
SSHRB Administration	108,466	131,028	249,633	231,810	150,068
CDBG Administration	157,658	176,741	0	262,231	267,811
SA CIC Trust Fund Admin	140,229	91,002	129,101	217,530	224,539
Marketing/Business Attraction	91,128	113,621	265,969	165,200	165,200
Façade Improvement	117,823	100,643	207,768	323,000	0
Residential Rehab Admin	155,888	142,075	0	185,691	195,971
HOME Administration	45,676	35,882	29,804	45,800	45,800
Cannabis	25,573	0	0	0	0
SA 2011 HSF Bond A&B	2,260	2,190	3,000	0	0
Total	40,534,023	63,127,739	47,451,321	33,482,542	32,006,180



Finance

FYs 2021-23 Budget



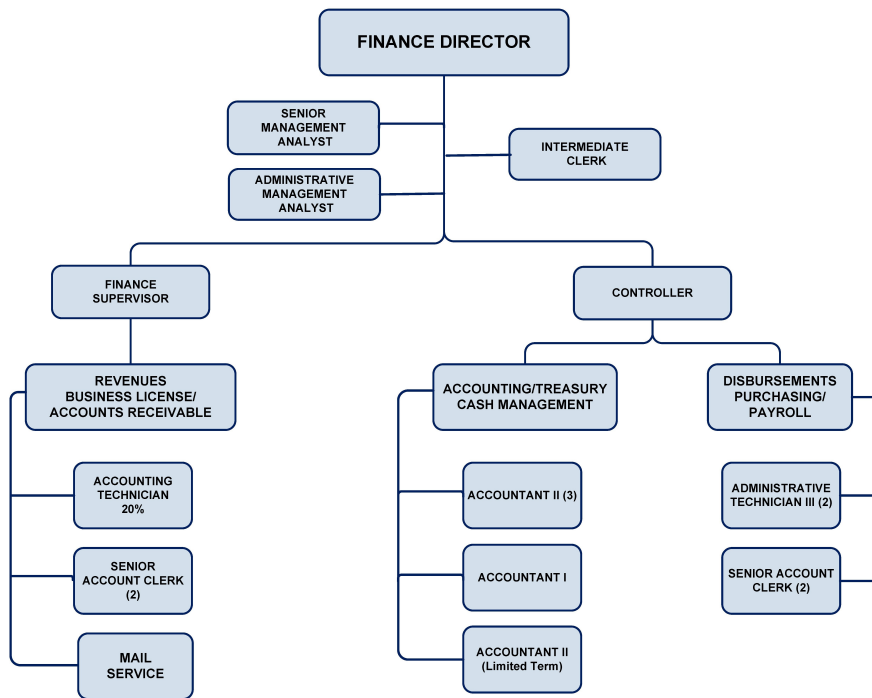
About Us

The Finance Department manages the financial planning and accounting for the City, including revenue forecasting and expenditure control. The department also provides financial reporting, payroll services, purchasing, accounts payable, business licenses, and administration of the City's outstanding debt obligations, while acting in a fiduciary capacity for assessment districts. The department prepares the biennial budget under the guidance of the City Manager, coordinates investment of City funds for both short and long-term purposes, and provides cash management services for the City in support of the elected City Treasurer.

The department is also responsible for the coordination and completion of the annual audit for all City funds, and related audits for gas tax, federal funds, and Measures B/BB under the auspices of the elected City Auditor.

The department's mission statement is to provide professional financial and accounting information support to City departments to facilitate fiscal and organizational decisions by departments in order to achieve their goals and objectives.

Organizational Chart



Department Goals

1. Manage the financial resources of the City, consistent with financial policies and budget principles established by the City Council.
2. Provide timely budget and financial reports to City departments to assist in meeting departmental missions.
3. Ensure sound budget and expenditure control oversight and reporting of the City's funds to protect the fiduciary interest of the community.
4. Administer City expenditures in conformance with municipal code requirements for contracts and payables.
5. Update or establish written documentation for various finance policies and procedures.
6. Issue renewed business licenses within 14 days of application receipt.

Workplan Highlights

- The Finance Department will present quarterly sales tax, investment, and financial reports to keep the City Council informed of the City's financial health.
- In FY 2021-22, the department will go-live with a new Enterprise Resource Planning system for the accounting, payroll, accounts payable, and treasury/cash management functions.
- The department implemented the new OpenGov Budget Builder system for the FYs 2021-23 biennial budget. The system will be used for preparation of the budget by the City Manager and departments, presentation of the budget to the City Council and the public, and budget monitoring and reporting by City departments.

Performance Measures

Data

Records

Department	Performance Measure	2018	2019	2020
Finance	Percent of business licenses issued within 14 days (from receipt of completed application)	0.96	0.94	0.92

General Fund Expenditure Summary

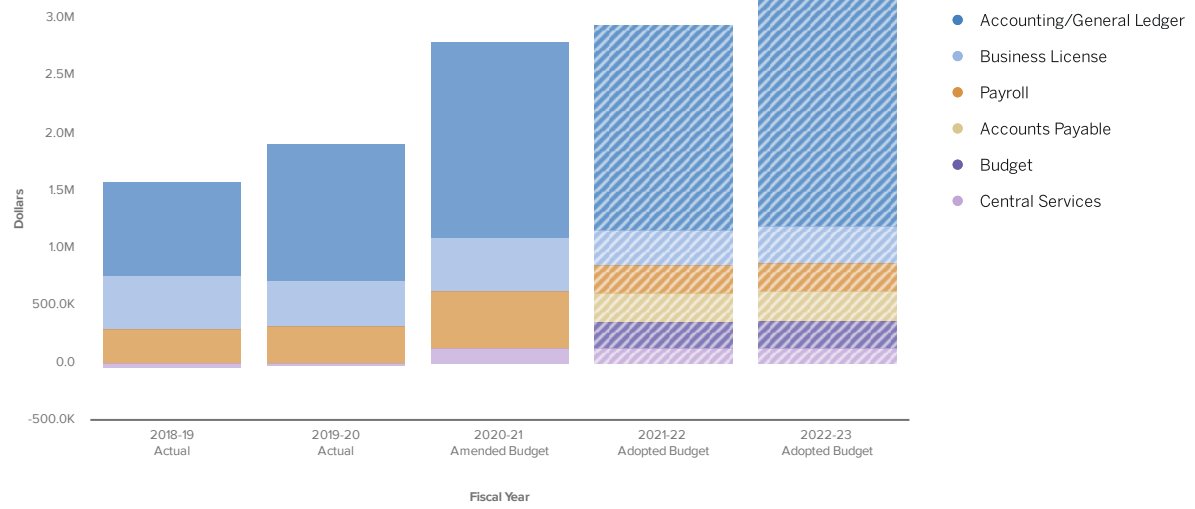
Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
▶ Salaries and Employee Benefits	\$ 1,482,141	\$ 1,810,810	\$ 2,427,286	\$ 2,609,303	\$ 2,886,967
▼ Operating Expenditures	758,844	813,160	999,280	1,023,000	1,023,000
▶ Services	531,708	612,038	720,280	706,000	706,000
▶ Supplies	147,245	133,261	168,000	171,000	171,000
▶ Fees and Charges	57,767	51,547	80,500	115,000	115,000
▶ Travel and Education	15,443	7,820	25,000	25,000	25,000
▶ Utilities	5,787	6,270	5,500	6,000	6,000
▶ Recruitment Expense	892	2,224	0	0	0
▶ Cost Allocation	-698,480	-730,741	-626,117	-690,994	-731,679
Total	\$ 1,542,505	\$ 1,893,230	\$ 2,800,449	\$ 2,941,309	\$ 3,178,288

Expenditure Summary by Division

	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
Accounting/General Ledger	\$ 814,423	\$ 1,190,005	\$ 1,708,016	\$ 1,783,039	\$ 1,988,904
Business License	469,651	396,235	462,493	303,817	312,368
Payroll	295,389	324,845	501,326	242,313	246,757
Accounts Payable	0	0	0	257,266	266,663
Budget	0	0	0	220,692	229,413
Central Services	-36,958	-17,855	128,614	134,182	134,182
Total	\$ 1,542,505	\$ 1,893,230	\$ 2,800,449	\$ 2,941,309	\$ 3,178,288

Expenditure Trends

Visualization





Fire

FYs 2021-23 Budget

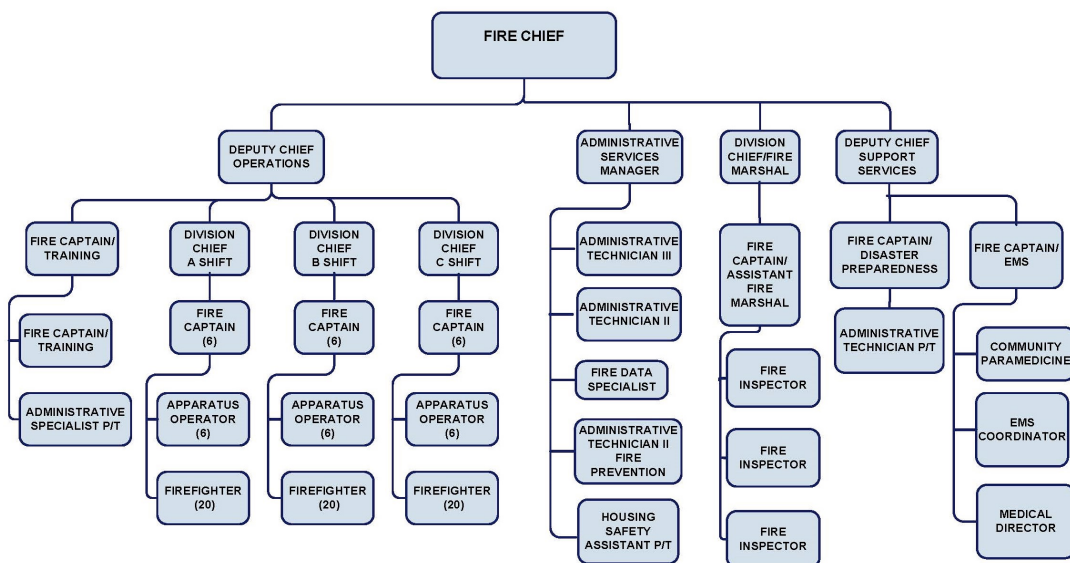


About Us

The Alameda Fire Department is comprised of dedicated professionals assigned to six Divisions structured to meet the needs of the community and the Department. The Administration, Emergency Operations, Emergency Medical Services, Training, Disaster Preparedness, and Fire Prevention Divisions are prepared to ensure day-to-day readiness in all hazards emergency response platform. The Fire Chief provides leadership and support for the effective delivery of these services.

The Department's mission statement is to mitigate the impact of hazardous situations on life, property and the environment through effective response, prevention and preparedness programs.

Organizational Chart





Department Goals

1. Protect and preserve the lives and property of Alameda's residents, visitors and business community during all risk/all hazard emergencies.
2. Develop and implement alternative funding sources to navigate economic challenges and to sustain viable fire and emergency medical services to meet the needs of the community.
3. Continue development and training of the Dive Rescue Program.
4. Implement a 4th emergency response ambulance to enhance emergency medical service transport delivery within the Community in July 2021.
5. Hire and promote a culturally diverse workforce reflective of the community.
6. Develop and implement Fire Captain and Division Chief Development Academies.
7. Develop a replacement plan for Fire Station 5.

Workplan Highlights

- Continue the Staffing for Adequate Fire and Emergency Response (SAFER) Grant Program with 12 Firefighter positions funded by two SAFER grants.
- Transition 6 SAFER firefighter positions to Civil Service positions in February 2022 and 6 additional SAFER Firefighter positions to Civil Service positions in March 2023.
- Continue the Community Paramedicine Program with a grant from the Alameda Health Care District to refer clients to non-emergency health and social services.
- Provide low-income seniors and the disabled with home safety inspections and minor repairs to improve mobility through the Housing Safety Program using Community Development Block Grant (CDBG) funds.
- Continue the Community Emergency Response Team (CERT) program funded by the Department of Homeland Security, Federal Emergency Management Agency (FEMA). The program includes the recruitment and training of volunteers, and coordination of emergency drills and exercises.
- Explore additional grant opportunities.

Performance Measures

Data

Records

Department	Performance Measure	2018	2019	2020
Fire	Percent of fire calls responded to within 6:16 min	0.903	0.874	0.883
Fire	Percent of Emergency Medical Services (EMS) calls responded to within 4:36 min	0.675	0.659	0.568
Fire	Number of additional residents trained in Community Emergency Response Team (CERT)	78	73	0
Fire	Percent of apartment, commercial, hazmat, and state licensed facilities inspected annually	0.8	0.8	0.45

General Fund Expenditure Summary

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
▼ Salaries and Employee Benefits	\$ 27,824,745	\$ 28,346,384	\$ 31,287,024	\$ 32,229,347	\$ 34,937,423
▶ Salaries and Wages	16,815,549	16,850,856	18,392,679	17,790,382	19,073,140
▶ Pension and OPEB	8,675,190	9,293,831	10,981,164	11,706,384	12,905,739
▶ Benefits	2,334,007	2,201,697	2,761,181	2,732,581	2,958,544
▶ Vacancy Savings	0	0	-848,000	0	0
▶ Cost Allocation	3,327,001	3,976,503	3,898,003	5,207,676	5,371,257
▶ Operating Expenditures	3,390,085	2,807,566	3,212,322	3,249,868	3,457,586
▶ Transfers Out	1,226,671	801,819	650,000	1,347,000	624,000
▶ Debt Service	223,354	226,119	277,000	228,151	235,000
▶ Capital Outlay	389,895	95,678	0	0	0
Total	\$ 36,381,751	\$ 36,254,068	\$ 39,324,349	\$ 42,262,042	\$ 44,625,266

Non-General Fund Expenditure Summary

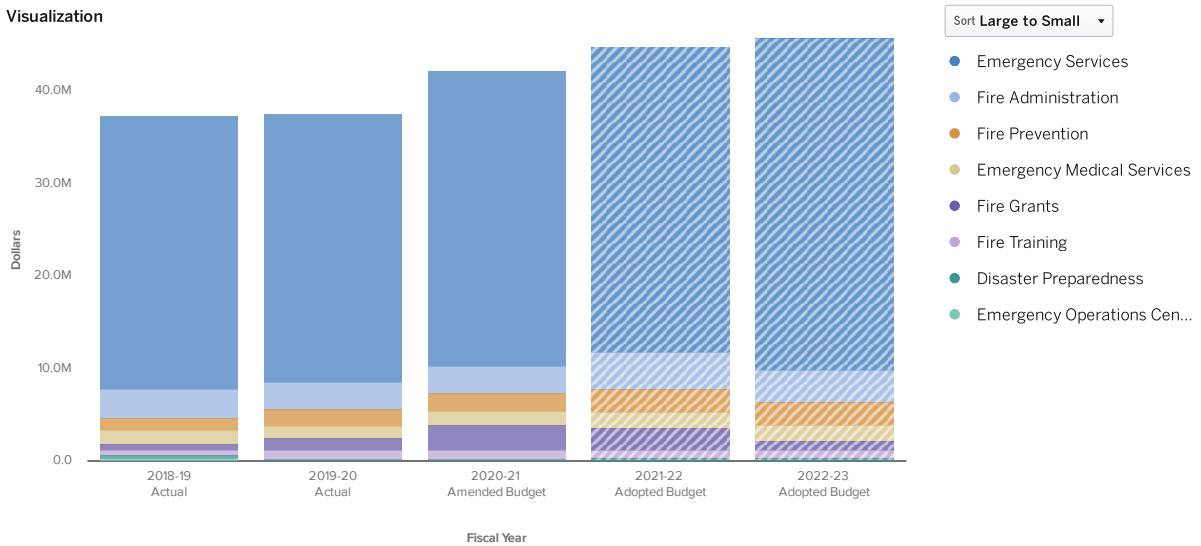
Expand All	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
▶ Salaries and Employee Benefits	\$ 575,741	\$ 1,214,698	\$ 2,783,433	\$ 2,390,930	\$ 892,960
▶ Operating Expenditures	143,058	146,383	146,481	146,481	146,481
▶ Transfers Out	328,014	0	0	0	0
▶ Cost Allocation	21,282	68,807	3,899	16,297	17,555
▶ Debt Service	6,367	0	0	0	0
Total	\$ 1,074,462	\$ 1,429,889	\$ 2,933,813	\$ 2,553,708	\$ 1,056,996

Expenditure Summary by Division

	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
Emergency Services	29,576,122	29,142,414	31,971,882	32,927,950	35,795,461
Fire Administration	3,235,196	2,900,585	2,860,507	4,074,803	3,434,520
Fire Prevention	1,220,047	1,782,853	1,982,600	2,477,949	2,535,786
Emergency Medical Services	1,591,041	1,402,948	1,502,295	1,734,448	1,794,177
Fire Grants	611,257	1,262,983	2,774,979	2,397,947	899,996
Fire Training	559,497	841,280	786,111	817,485	830,415
Disaster Preparedness	328,673	350,893	379,788	385,167	391,907
Emergency Operations Center	334,381	0	0	0	0
Total	37,456,213	37,683,957	42,258,162	44,815,750	45,682,262

Expenditure Trends

Visualization





Human Resources

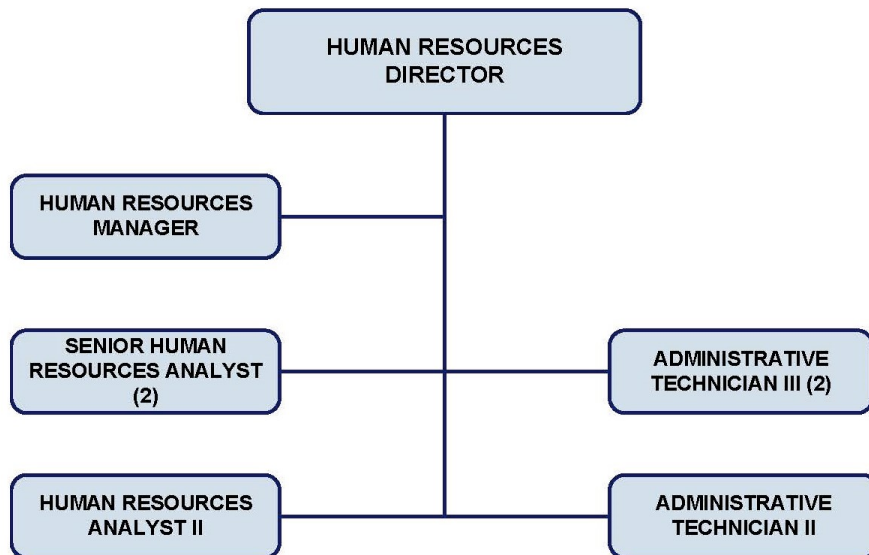
FYs 2021-23 Budget

About Us

The **Human Resources Department** serves as a strategic partner with each of the City's Departments and every City employee to ensure each has the tools, resources, and support necessary to successfully achieve their departmental mission and to effectively serve the needs of the City and community.

The Human Resources Department administers labor relations, classification and compensation, employee benefits, and employment services programs. The Department also provides policy guidance and acts as an internal consultant on human resources-related issues; implements and manages the attraction and selection of City employees; maintains an equitable and competitive salary and benefits structure; coordinates required and career development training programs for City employees; and strives to promote and maintain a positive labor relations climate between the employee bargaining units and the City.

Organizational Chart



Department Goals

1. Be a strategic partner to the Executive Management Team by developing and implementing a Human Resource approach that supports continuous improvement, collaboration, and a progressive and productive work environment that meets the challenges of the organization.
2. Provide excellent and proactive customer service to City Departments in meeting the challenges and demands of workforce planning.
3. Assist with the competitiveness of the City for attraction and retention of qualified staff.
4. Ensure that the City is in compliance with all federal and state mandates.
5. Create an environment where employees feel supported, understand expectations and continue to grow.
6. Complete the process of updating the City's Finance and Human Resources technology infrastructure to gain workplace/force efficiencies.
7. Provide support for the Citywide Safety program including development and updating of Safety policies, employee training and ongoing communication.

Workplan Highlights

- Successfully implement the human resource modules in the new Enterprise Resource Planning system. This will include identifying and implementing process improvements, communicating significant changes throughout the organization, and training of all stakeholders.
- Facilitate resolution of numerous sensitive employee relations issues and investigations.
- Develop and implement a revised Performance Management Program that streamlines the performance evaluation process to ensure the process is effective and timely.
- Reenergize the Citywide Safety Program to ensure compliance with all state and federal requirements.
- Continue to provide leadership training to managers and supervisors.

Performance Measures

Data

Records

Department	Performance Measure	2018	2019	2020
Human Resources	Average Applications Received Per Recruitment	42	40	69
Human Resources	Average Length of Time (days) to Provide an Eligible List	58	42	29
Human Resources	Number of full time appointments completed in the calendar year	57	80	53
Human Resources	Percent of full-time employees receiving annual performance evaluations	0.53	51	0.4

General Fund Expenditure Summary

Expand All	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
► Salaries and Employee Benefits	\$ 1,211,705	\$ 1,277,776	\$ 1,384,267	\$ 1,659,505	\$ 1,727,029
► Operating Expenditures	82,532	124,765	205,959	134,750	134,750
► Cost Allocation	-371,264	-667,339	-701,929	-576,571	-609,150
Total	\$ 922,973	\$ 735,202	\$ 888,297	\$ 1,217,684	\$ 1,252,629

Expenditure Summary by Division

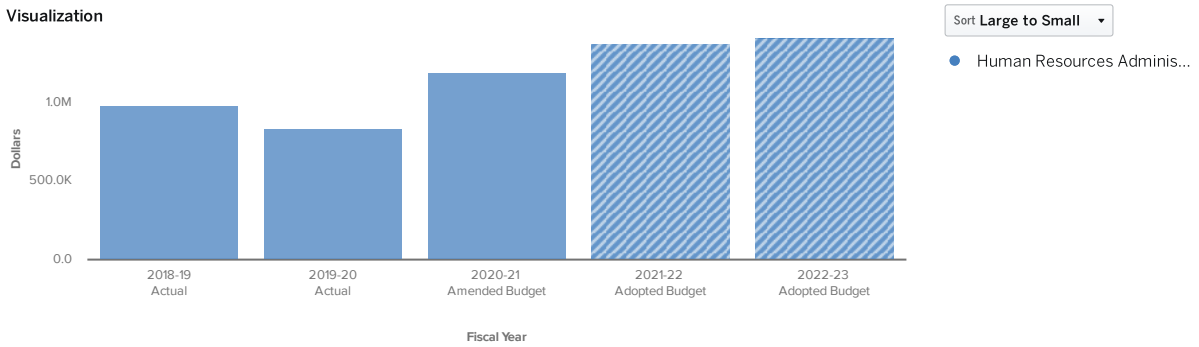
	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
Human Resources Administration	989,177	841,730	1,200,297	1,379,684	1,414,629
Total	989,177	841,730	1,200,297	1,379,684	1,414,629

Non-General Fund Expenditure Summary

Expand All	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
▶ Salaries and Employee Benefits	64,584	104,907	310,000	160,000	160,000
▶ Operating Expenditures	1,620	1,620	2,000	2,000	2,000
Total	66,204	106,527	312,000	162,000	162,000

Expenditure Trends

Visualization





Information Technology

FYs 2021-23 Budget

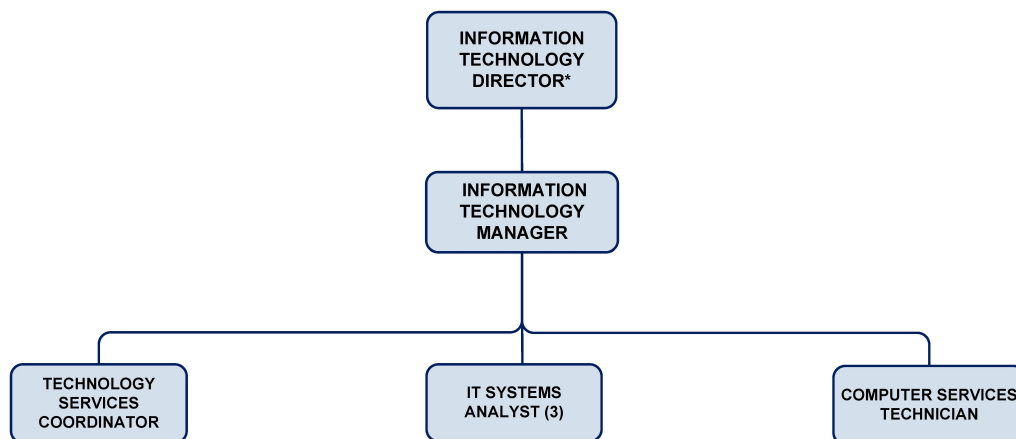
About Us

The **Information Technology department** continues to support the City's 3 to 5 year Strategic Technology Master Plan. This plan provides a road map for the future technology milestones and is outlined in the Information Technology Equipment/Systems Replacement program.

Information Technology provides internal support and oversees the technology infrastructure and daily needs of the City. The department leads the design, selection, and implementation of a variety of technology solutions for all City departments and promotes modern technological and telecommunication growth as well as promoting digital dexterity to prepare the City to use new and existing technology for better business outcomes.

Information Technology also collaborates with community partners to foster shared benefits through the use of technology assisting in attracting high-tech organizations to the city.

Organizational Chart



* 25% of Director is charged to Alameda Municipal Power



Department Goals

1. Continue to deploy cyber security training and improve internal threat awareness.
2. Continue the annual PC replacements on a 4 to 5 year cycle.
3. Implement the prioritized recommendations from the IT Strategic Master Plan.
4. Continue supporting the daily technology operating needs.
5. Continue quarterly departmental meetings as part of our IT Governance strategy plan.
6. Follow the National Institute of Standards and Technology (NIST) to adhere to best practices for information technology.
7. Continue planning for business continuity and disaster recovery using cloud technology as a role in disaster recovery.

Workplan Highlights

- Cybersecurity: The City's baseline Phishing Training campaign launched in 2020 had the City at 16.3% phish-prone. After several internal trainings, as of March 2021, the city's phish-prone percentage dropped down to 3.4% based on the current simulation campaign we are running.
- The department continues to coordinate efforts to establish a Geographic Information System (GIS) Roadmap that will benefit multiple departments and the community and establish governance over GIS efforts. A public facing basemap of city data was made available on the City's website.
- Free public WiFi is being implemented in multiple city buildings.
- The CENIC Pilot Project is underway connecting Research and Development companies and the community to the ultra-high-speed CENIC Scientific Research network which helps support the City's economic development interests and community science interests in the city.
- A major investment has been made to replace our current financial and human resources system, known as an Enterprise Resource Planning system, that is a multiple year project and impacts all City departments. The new system is scheduled to go live in 2021.
- Continue fostering an information technology form of governance approach to keep strategic technology projects on target and communicated to city stakeholders.
- All City PCs will have been upgraded to Microsoft Exchange 2013 by May 2021 allowing the City to continue business operations in a supported environment.

Performance Measures

Data

Records

Department	Performance Measure	2018	2019	2020
Information Technology	Number of blocked malicious intrusions	3782	3562	9948
Information Technology	Number of service request tickets submitted and resolved	2055	3562	4354
Information Technology	Percent of High Priority tickets completed within set time frame	0.947	0.972	1
Information Technology	Percent of Medium Priority tickets completed within set time frame	0.96	0.595	0.833
Information Technology	Percent of Low Priority tickets completed within set time frame	0.873	0.661	0.775

Non-General Fund Expenditure Summary

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
▶ Salaries and Employee Benefits	\$ 1,119,218	\$ 928,688	\$ 1,129,665	\$ 1,467,807	\$ 1,543,405
▼ Operating Expenditures	468,592	651,410	1,292,139	1,586,149	1,586,149
▶ Services	367,811	543,419	1,109,427	1,404,235	1,404,235
▶ Supplies	54,580	53,948	98,100	97,150	97,150
▶ Utilities	45,125	48,357	67,200	67,200	67,200
▶ Travel and Education	1,076	5,584	17,200	17,200	17,200
▶ Fees and Charges	0	38	148	300	300
▶ Recruitment Expense	0	64	64	64	64
▶ Capital Outlay	590,330	1,381,956	1,710,775	260,000	260,000
▶ Cost Allocation	76,697	77,003	60,579	119,058	122,134
Total	\$ 2,254,837	\$ 3,039,057	\$ 4,193,158	\$ 3,433,014	\$ 3,511,688

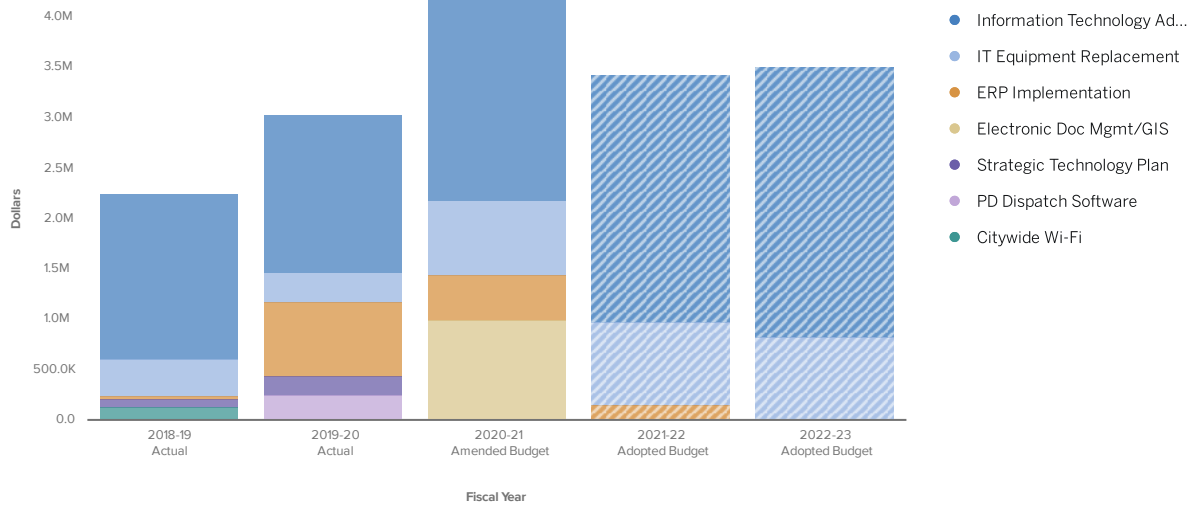
Expenditure Summary by Division

	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
Information Technology Admin	\$ 1,649,729	\$ 1,575,104	\$ 2,007,383	\$ 2,456,314	\$ 2,686,688
IT Equipment Replacement	362,495	282,075	735,775	825,000	825,000
ERP Implementation	28,110	742,170	450,000	151,700	0
Electronic Doc Mgmt/GIS	0	0	1,000,000	0	0
Strategic Technology Plan	81,818	187,732	0	0	0
PD Dispatch Software	0	251,975	0	0	0
Citywide Wi-Fi	132,685	0	0	0	0
Total	\$ 2,254,837	\$ 3,039,057	\$ 4,193,158	\$ 3,433,014	\$ 3,511,688

Expenditure Trends

Visualization

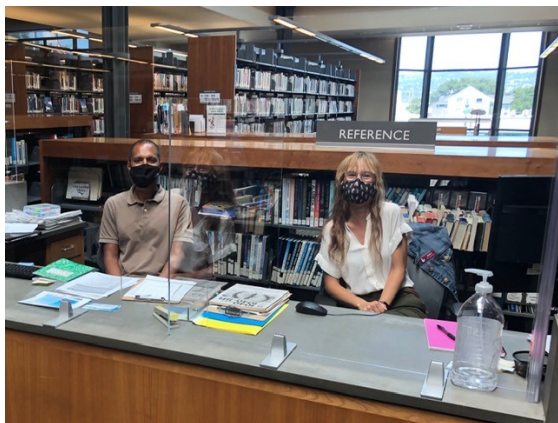
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Library

FYs 2021-23 Budget

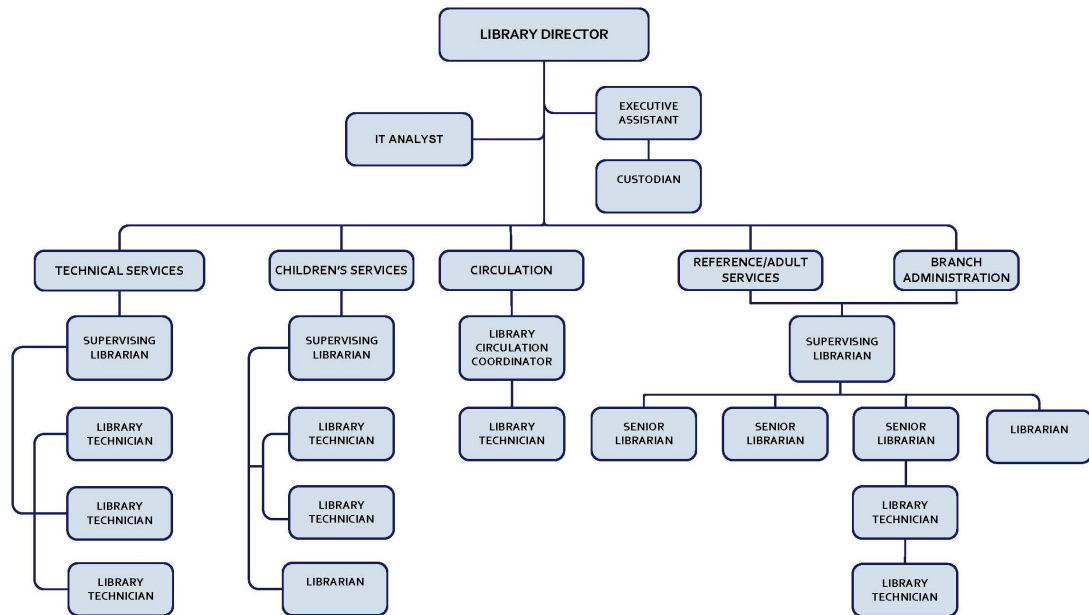


About Us

The Alameda Free Library provides the public with materials, services, and programs to advance their recreational, educational, and professional goals. This is realized by serving as a rich and diverse resource for reference, cultural enrichment, community interaction, and involvement for all ages. A diverse and wide-ranging collection of print, eBooks, audiovisual materials, and streaming services compliment the online research databases available. A variety of programs and classes for all ages are offered free of charge on topics such as gardening, technology assistance, art docent lectures, handicrafts, meditation, senior care, financial planning, science, legal assistance, story times, book clubs, reading challenges, and more. In addition, the Main Library and the two Neighborhood Libraries offer public computers with free Wi-Fi access. The Main Library offers meeting rooms available for the public to rent and the volunteer-run Dewey's Friends Café for light snacks. The Library Department divisions consist of Library Administration and Adult Literacy.

The mission of the Library is to foster individual and community enrichment, resourcefulness, and connection through a welcoming, knowledgeable staff and easily accessible collections, facilities, and virtual space.

Organizational Chart



Department Goals

1. Follow the Strategic Vision to offer "More of It...Make People Love It," making it possible for all Alamedans to fall in love with the library.
2. Provide a broad and diverse collection of books, online resources, and other library materials to meet the varied interests and needs of the community.
3. Promote collaboration among staff to attain a high-performance and customer-focused library.
4. Continue to find ways to narrow the digital divide by increasing and improving access and training to technology.
5. Provide library programs in both in-person and virtual formats, and publications to educate, enrich, and inform library users.
6. Maintain library facilities as community gathering places.

Workplan Highlights

- Continue enhancing Kindergarten readiness in Alameda through participation in the Early Learning Community Network and developing programming specifically for babies, toddlers, and preschoolers.
- Create a “Lucky Day” collection, a small browsing collection of new best-sellers and popular titles that usually have long hold lists. Items in this collection may not be placed on hold, instead they are available for patrons who find them while visiting the library. This new collection will increase access to sought-after titles, decrease holds lists, and encourage additional in-person visits to the Main and branch libraries.
- Build on the popularity of our School Resource services by creating original content that can be shared virtually during school visits and on the library’s YouTube page, working with teachers and teacher librarians to use the Alameda Free Library collection to augment school library holdings, and increase participation in online reading challenges.
- Continually evaluate, modify, test, and launch an increasingly more user-friendly virtual library presence with the Library website.

Performance Measures

Data

Records

Department	Performance Measure	2018	2019	2020
Library	Number of Visitors - Main Library	339383	346575	74027
Library	Number of Visitors - West End Branch	34494	32580	7125
Library	Number of Visitors - Bay Farm Island Branch	53282	55876	10383
Library	Number of Items Lent Electronically	28873	33969	45705
Library	Number of Items Lent - Main Library	293860	317499	267969
Library	Number of Items Lent - West End Branch	47875	49804	18045
Library	Number of Items Lent - Bay Farm Island Library	28623	75387	21074
Library	Number of Programs Offered	940	771	577
Library	Number of Program Participants	19837	19596	23951
Library	Number of Users of the Computer Lab	845	1206	285

Non-General Fund Expenditure Summary

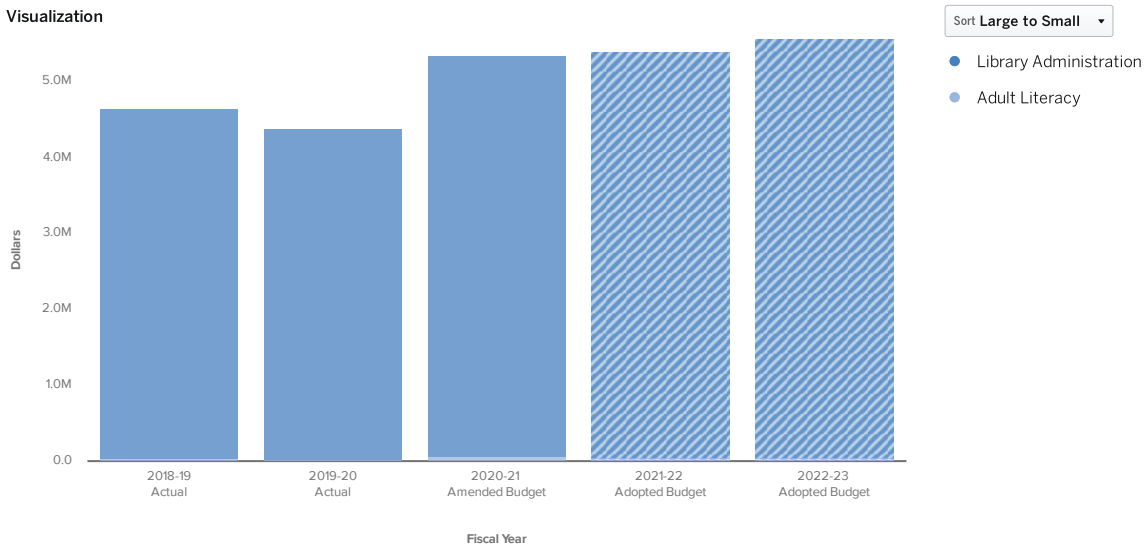
Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
▶ Salaries and Employee Benefits	\$ 2,653,814	\$ 2,847,979	\$ 3,164,749	\$ 3,438,373	\$ 3,578,084
▶ Cost Allocation	1,260,485	829,932	899,833	888,790	909,963
▼ Operating Expenditures	670,273	663,247	1,224,318	1,016,200	1,016,200
▶ Supplies	392,646	377,105	600,718	594,600	594,600
▶ Services	134,917	154,384	451,200	233,600	233,600
▶ Utilities	128,090	115,350	150,550	161,100	161,100
▶ Travel and Education	12,858	15,291	19,500	23,800	23,800
▶ Fees and Charges	1,242	731	1,600	1,600	1,600
▶ Recruitment Expense	521	386	750	1,500	1,500
▶ Capital Outlay	57,155	40,787	57,600	57,600	57,600
Total	\$ 4,641,727	\$ 4,381,944	\$ 5,346,500	\$ 5,400,963	\$ 5,561,847

Expenditure Summary by Division

	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
Library Administration	\$ 4,604,069	\$ 4,357,859	\$ 5,285,587	\$ 5,346,063	\$ 5,506,947
Adult Literacy	37,658	24,086	60,913	54,900	54,900
Total	\$ 4,641,727	\$ 4,381,944	\$ 5,346,500	\$ 5,400,963	\$ 5,561,847

Expenditure Trends

Visualization





Non-Department

FYs 2021-23 Budget

Non-General Fund Expenditure Summary

Expand All	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
▶ Operating Expenditures	\$ 8,209,646	\$ 13,197,341	\$ 5,127,000	\$ 5,379,000	\$ 5,566,000
▶ Debt Service	4,806,806	4,770,963	2,581,000	3,433,475	3,180,350
▶ Salaries and Employee Benefits	7,636,257	1,186,616	930,000	930,000	930,000
▶ Capital Outlay	0	412,081	1,068,398	0	0
▶ Cost Allocation	0	1,199	1,241	0	0
Total	\$ 20,652,709	\$ 19,568,201	\$ 9,707,639	\$ 9,742,475	\$ 9,676,350

General Fund Expenditure Summary

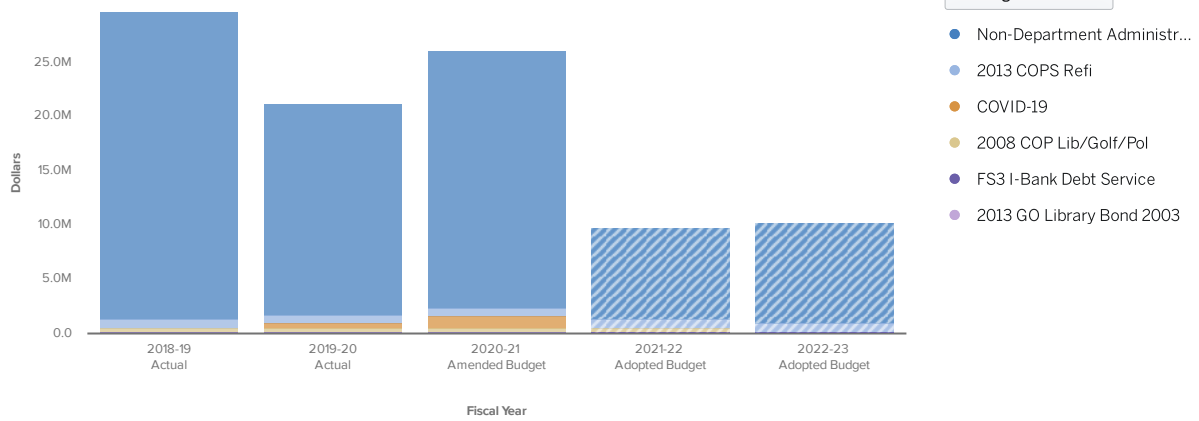
Expand All	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
▶ Operating Expenditures	\$ 8,575,223	\$ 694,439	\$ 15,860,514	\$ 1,219,250	\$ 1,698,000
▶ Cost Allocation	455,788	964,322	1,014,587	614,436	672,011
▶ Capital Outlay	8,743	16,847	5,000	0	0
▶ Salaries and Employee Benefits	0	0	-400,000	-1,818,000	-1,873,000
Total	\$ 9,039,755	\$ 1,675,608	\$ 16,480,101	\$ 15,686	\$ 497,011

Expenditure Summary by Division

	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
Non-Department Administration	28,329,194	19,478,610	23,756,342	8,388,047	9,166,372
2013 COPS Refi	790,025	787,385	787,000	790,200	787,600
COVID-19	0	405,024	1,068,398	0	0
2008 COP Lib/Golf/Pol	361,061	361,061	363,000	362,525	2,000
FS3 I-Bank Debt Service	212,184	211,728	213,000	212,000	212,000
2013 GO Library Bond 2003	0	0	0	5,389	5,389
Total	29,692,464	21,243,809	26,187,740	9,758,161	10,173,361

Expenditure Trends

Visualization





Planning, Building & Transportation

FYs 2021-23 Budget

About Us

The **Planning, Building & Transportation Department** is responsible for guiding, facilitating, and implementing land development, building, sustainable development, and transportation planning initiatives consistent with City Council adopted plans and community goals. The department strives to provide a safe, well-designed, economically diverse and financially sustainable community by implementing and enforcing General Plan policies, Zoning Regulations and Building Codes; and supporting the Planning Board, Historical Advisory Board, and Transportation Commission.

The Planning, Building & Transportation Department is comprised of three divisions:

Permit Processing and Inspection

The Permit Processing and Inspection Program provides centralized City permitting functions at the Permit Center, including public information, application review and acceptance, routing, fee collection, and issuance of all permits. In addition to processing Planning and Building permits, the Permit Center staff also handles permits for Public Works and the Fire Department. This program manages the review of plans for work being performed within City limits to ensure compliance with required standards and regulations. This program also provides daily inspections of construction, plumbing, electrical, and mechanical work at job sites to ensure all work conforms to current code requirements.

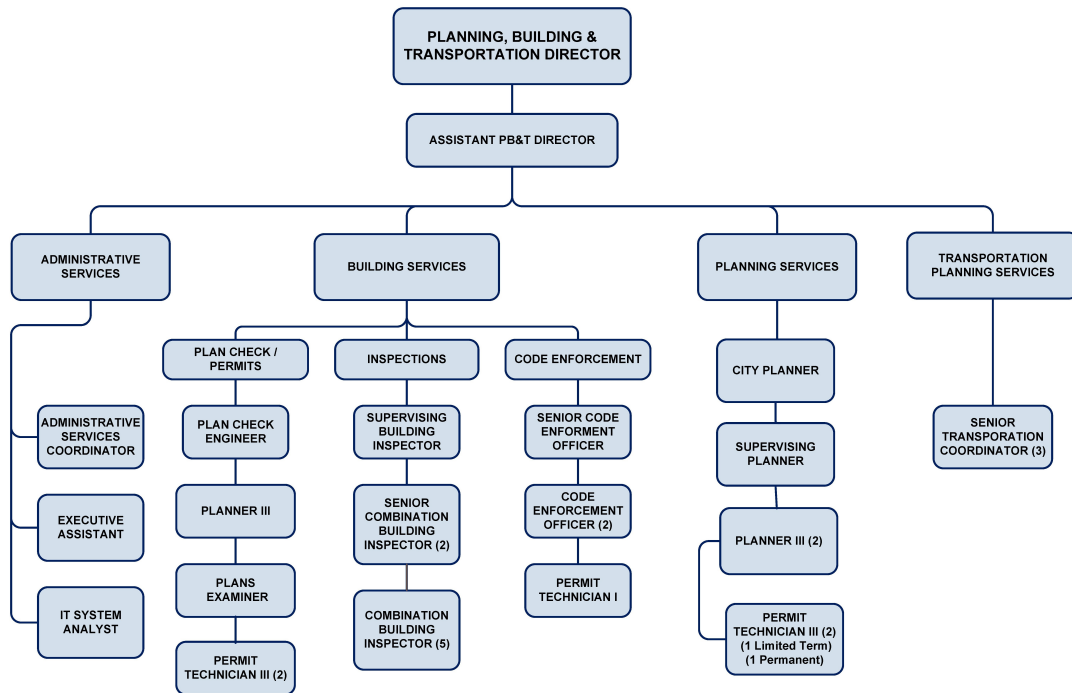
Planning

The Planning Program provides guidance and technical expertise to assist the Alameda community in achieving the community development, planning, and urban design goals established by the City Council. The Program provides current and long-range planning services, and is responsible for developing and implementing the City's General Plan, Zoning Ordinance and related Municipal Codes, as well as ensuring compliance with State and Federal regulations regarding the protection of the environment, affordable housing and entitlement processing.

Transportation Planning

The Transportation Planning Program oversees Citywide transportation planning efforts with a focus on planning and designing safer multimodal streets, in close coordination with the Public Works Department and consistent with the City's Transportation Element of the General Plan, the Transportation Choices Plan, the Complete Streets Policy, and all specific modal plans.

Organizational Chart



Department Goals

1. Provide excellent service to approximately 14,000 customers annually.
2. Expediently process approximately 7,000 Building Permit applications and approximately 650 design review, use permit, home occupation, and other land use planning entitlements annually.
3. Service and facilitate excellent decision making for approximately 20 Planning Board meetings, 10 Historical Advisory Board meetings, and 10 Transportation Commission agenda packets annually.
4. Complete the update of the 1990 General Plan and 2015 Housing Element
5. Complete the necessary zoning amendments to support and facilitate the City's General Plan, Housing Element, Climate Action Plan, and Transportation Choices Plan.
6. Support and assist AC Transit and WETA to rebuild ridership after the COVID-19 Pandemic.
7. Complete the update of the Bicycle and Pedestrian Plans (Active Transportation Plan) and Vision Zero Action Plan.

Workplan Highlights

In FYs 2021-23, the department will prepare and release for public review and final Council consideration and adoption:

- A draft General Plan update with ambitious and aggressive climate change policies and actions to guide the community toward meeting the Council's April 2019 Climate Emergency Resolution.
- A draft Housing Element update addressing the City's need to provide for an anticipated regional housing need of over 5,000 housing units between 2023 and 2031.
- A draft set of zoning amendments to streamline and improve the City's review and approval process for affordable, workforce, and affordable by design housing and energy efficiency upgrades.
- A draft Active Transportation Plan to improve the City's bicycle and pedestrian infrastructure, to strive to eliminate pedestrian and bicyclist fatal and severe accidents in Alameda ("Vision Zero"), and allow for expeditious and cost-effective improvements to the City's roadway network necessary to meet the Council's greenhouse gas emission goals.

Performance Measures

Data

Records

Department	Performance Measure	2018	2019	2020
Planning, Building & Transp	Percent of building permits issued same day over the counter and online	0.77	0.77	1
Planning, Building & Transp	Percent of inspections conducted as scheduled	0.97	0.97	0.97
Planning, Building & Transp	Percent of reported high and medium priority code violations responde...	0.76	0.76	0.78
Planning, Building & Transp	Average Alameda daily ferry boardings	6414	7314	939
Planning, Building & Transp	AC Transit average daily boardings	18398	19491	5644
Planning, Building & Transp	Miles of bikeway added	1.4	1.9	1.2
Planning, Building & Transp	Injury collisions	218	273	167
Planning, Building & Transp	Fatal collisions	3	1	4
Planning, Building & Transp	Bike and pedestrian collisions	53	73	57

Non-General Fund Expenditure Summary

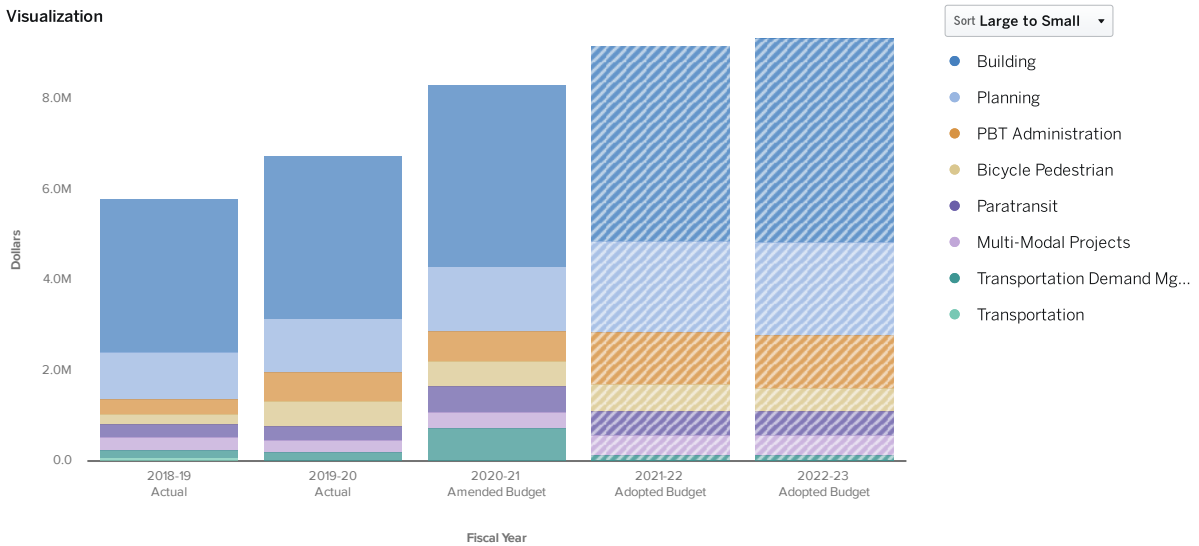
Expand All	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
► Salaries and Employee Benefits	\$ 3,490,391	\$ 4,336,611	\$ 4,801,257	\$ 5,871,468	\$ 6,059,028
► Operating Expenditures	1,375,768	1,673,344	2,728,170	2,325,159	2,228,159
► Cost Allocation	958,914	742,569	762,766	955,028	1,026,561
► Capital Outlay	0	0	55,077	25,000	25,000
Total	\$ 5,825,073	\$ 6,752,524	\$ 8,347,270	\$ 9,176,655	\$ 9,338,748

Expenditure Summary by Division

	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
Building	3,397,086	3,592,073	4,023,555	4,316,052	4,485,299
Planning	1,040,361	1,177,217	1,422,468	1,995,640	2,052,554
PBT Administration	338,121	655,856	681,268	1,144,403	1,174,436
Bicycle Pedestrian	222,711	552,468	542,427	616,989	517,678
Paratransit	302,928	309,574	578,407	531,500	531,500
Multi-Modal Projects	284,362	257,107	362,196	442,070	447,281
Transportation Demand Mgmt	156,683	184,940	736,949	130,000	130,000
Transportation	82,822	23,288	0	0	0
Total	5,825,073	6,752,524	8,347,270	9,176,655	9,338,748

Expenditure Trends

Visualization





Police

FYs 2021-23 Budget



About Us

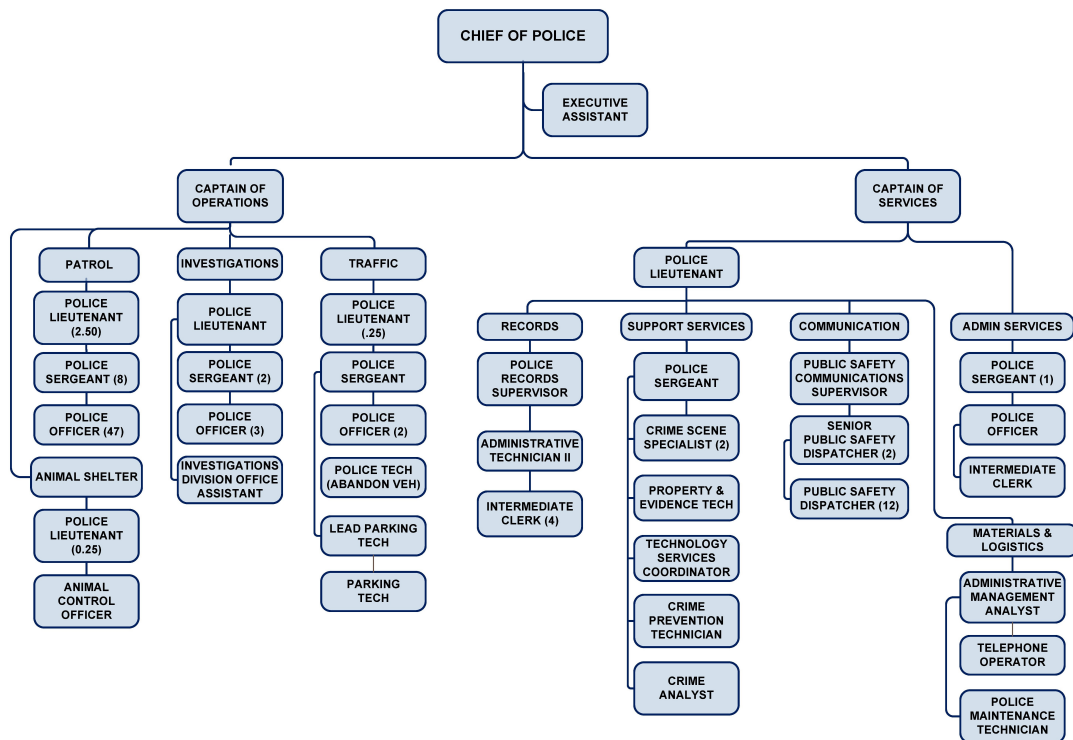
The Alameda Police Department is authorized for 88 sworn officers and 34 non-sworn full-time positions within numerous operating units and divisions, including Patrol, Investigations, Traffic, Communications, Identification, Records, and Property and Evidence. The department is responsible for protecting the City's residents, property owners, and businesses by patrolling 10.6 square miles of Alameda, using cars, bicycles, motorcycles, and a marine patrol boat.

The Department fosters a problem-solving, community policing philosophy and works collaboratively with policymakers, the City Manager's Office, and the community to address crime and property damage problems.

Mission Statement of the Alameda Police

Department: Protect life and property, preserve peace, and prevent crime through quality police services founded on integrity, customer service, and community-oriented policing.

Organizational Chart



Department Goals

1. Respond to Priority One and non-emergency calls for service within designated time frames.
2. Enhance efficient service delivery through the use of technology.
3. Recruit, hire, and develop qualified men and women from a diverse community to maintain high service levels to the community.
4. Respond quickly and effectively to community-generated complaints.
5. Increase efforts in traffic enforcement to reduce the number of pedestrian-related accidents.

Workplan Highlights

- The department will continue to provide traffic safety, enforcement, and education services to the community.
- The department will continue to work collaboratively with other City departments on disaster preparedness efforts by participating in the Alameda Disaster Council and scenario-based table-top training exercises.
- State-mandated training for all department personnel will continue to be provided, including Crisis Intervention Training (CIT) and Implicit Bias training.
- Parolees, probationers, and registered sex offenders living within Alameda will continue to be strictly monitored.

- The department will continue to improve the Homeless Liaison Officers (HLO) program by working collaboratively with Community Groups, City departments, and organizations to extend our outreach.
- The department is committed to working with the City Manager's Steering Committees and assist the City in implementing the committees' recommendations.

Performance Measures

Data

Records

Department	Performance Measure	2018	2019	2020
Police	Parole/probation searches and compliance checks of persons subject to sex registration	30	12	9
Police	Priority 1 calls for service	6154	6479	5960
Police	Non-Priority 1 calls for service	61900	69477	52175
Police	Percentage of 911 answering standards met	0.95	0.99	0.9
Police	Moving violations cited	7237	5298	2042

General Fund Expenditure Summary

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
▼ Salaries and Employee Benefits	\$ 27,180,323	\$ 27,204,008	\$ 29,380,402	\$ 33,187,247	\$ 34,176,909
▶ Salaries and Wages	16,240,170	16,008,134	17,595,631	18,046,412	18,505,204
▶ Pension and OPEB	8,368,049	8,751,591	10,049,866	11,919,042	12,441,752
▶ Benefits	2,572,104	2,444,283	3,019,905	3,221,793	3,229,953
▶ Vacancy Savings	0	0	-1,285,000	0	0
▶ Cost Allocation	3,676,601	4,289,263	4,330,307	4,921,648	5,132,955
▼ Operating Expenditures	3,047,779	2,726,296	3,230,766	3,267,951	3,362,848
▶ Services	1,676,028	1,833,028	1,978,766	2,043,867	2,118,764
▶ Supplies	653,997	325,055	547,350	518,850	518,850
▶ Travel and Education	179,313	210,893	243,600	242,100	262,100
▶ Utilities	166,012	168,962	193,000	194,000	194,000
▶ Leases and Rentals	274,177	64,137	148,000	157,584	157,584
▶ Recruitment Expense	95,539	122,062	118,000	110,000	110,000
▶ Fees and Charges	2,714	2,160	2,050	1,550	1,550
Total	\$ 33,904,703	\$ 34,219,567	\$ 36,941,475	\$ 41,376,846	\$ 42,672,712

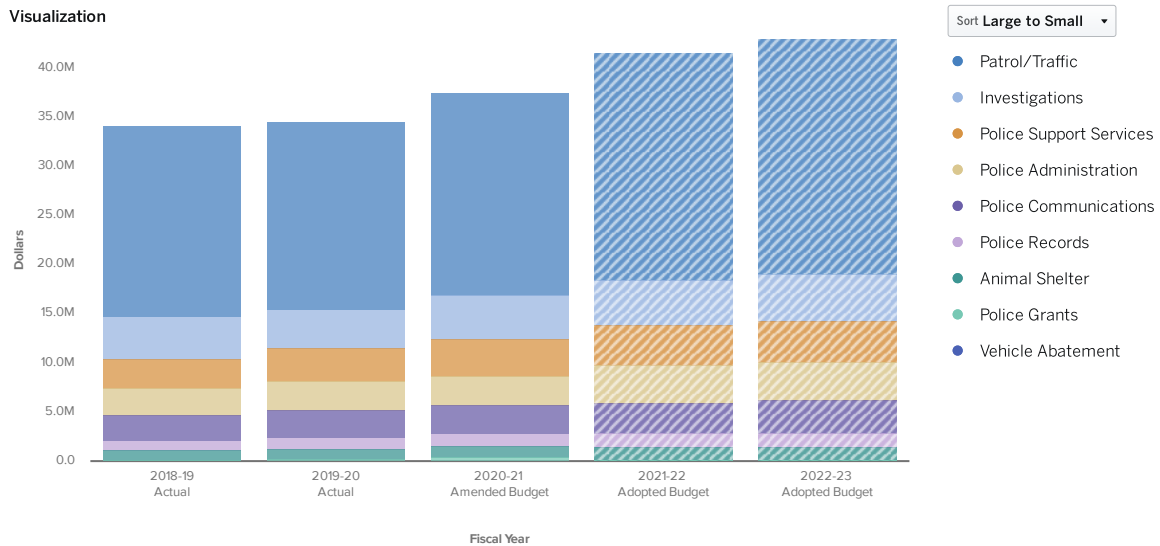
Non-General Fund Expenditure Summary

	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
Police Grants	\$ 165,873	\$ 184,759	\$ 481,000	\$ 181,000	\$ 181,000
Vehicle Abatement	66,435	84,194	60,000	62,500	62,500
Police Administration	1,524	10,000	10,000	10,550	10,550
Total	\$ 233,831	\$ 278,953	\$ 551,000	\$ 254,050	\$ 254,050

Expenditure Summary by Division

	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
Patrol/Traffic	\$ 19,449,558	\$ 19,093,924	\$ 20,534,955	\$ 23,086,015	\$ 23,804,130
Investigations	4,252,332	3,846,918	4,460,868	4,642,582	4,775,005
Police Support Services	2,966,073	3,343,244	3,825,591	4,130,627	4,192,265
Police Administration	2,718,437	3,018,751	2,991,708	3,815,812	3,931,001
Police Communications	2,564,873	2,787,959	2,866,815	3,108,883	3,344,588
Police Records	987,713	1,091,783	1,177,854	1,336,244	1,334,342
Animal Shelter	967,241	1,046,989	1,093,684	1,267,233	1,301,931
Police Grants	165,873	184,759	481,000	181,000	181,000
Vehicle Abatement	66,435	84,194	60,000	62,500	62,500
Total	\$ 34,138,534	\$ 34,498,520	\$ 37,492,475	\$ 41,630,896	\$ 42,926,762

Expenditure Trends





Public Works

FYs 2021-23 Budget



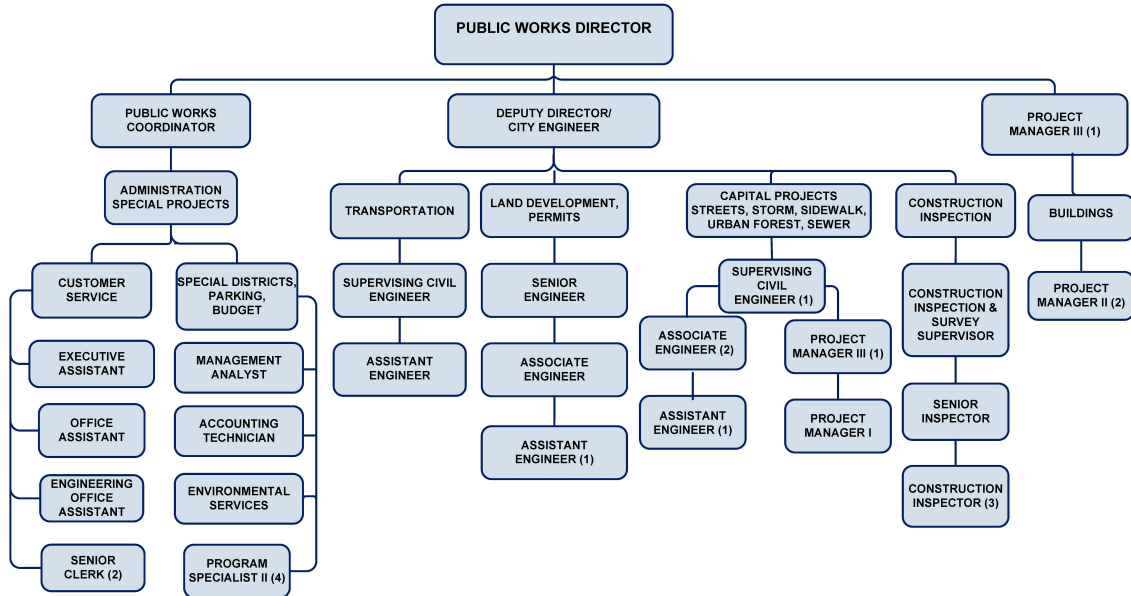
About Us

Public Works' mission is to deliver reliable, high-quality infrastructure and services that support the environment and quality of life in the City of Alameda. Our vision is to be a continuously-evolving organization striving to be the best Public Works Department.

The department reviews land development proposals; implements transportation improvements; manages the garbage and recycling franchise; manages the City's special districts; operates Alameda's paid parking program; develops and implements sewer and storm water programs; performs graffiti abatement and street sweeping; maintains signals and streetlights; maintains the City's streets, pavement markings, signs, and sidewalks; and maintains the City's urban forest, fleet, and facilities.

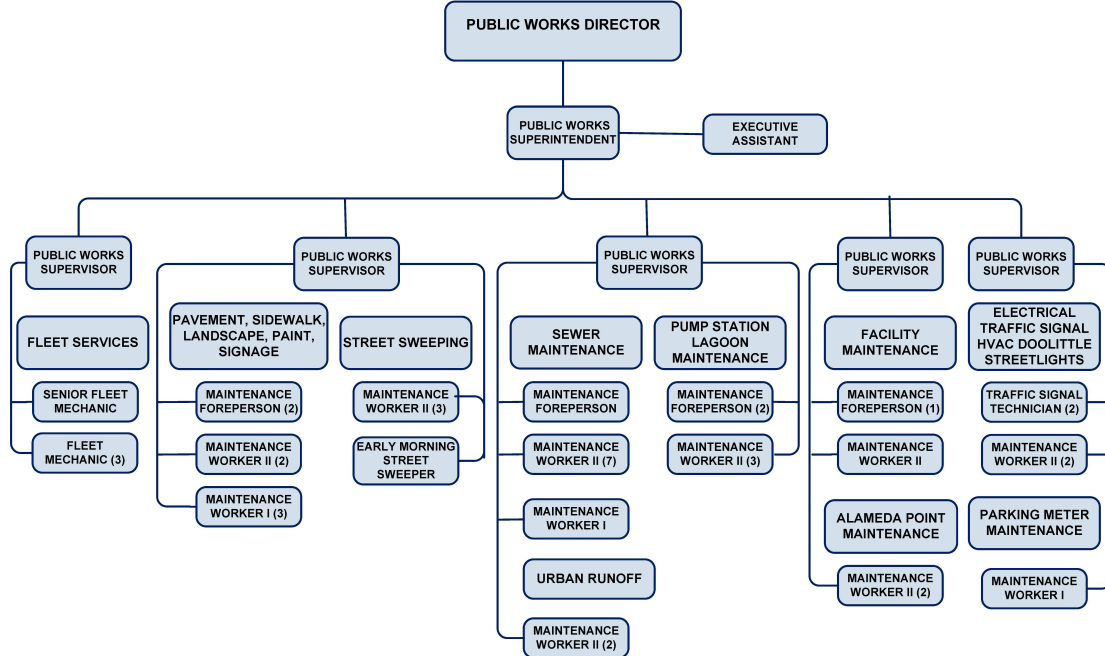
Organizational Chart (1 of 2)

Administration & Engineering



Organizational Chart (2 of 2)

Maintenance & Operations





Department Goals

1. Develop Alameda's 10-year capital improvement plan.
2. Continue addressing deferred maintenance and pursuing necessary funding, e.g. revenue measures.
3. Continue renewing backbone infrastructure at Alameda Point.
4. Continue to implement and ensure compliance with the Climate Action and Resiliency Plan, Transportation Choices Plan, Vision Zero Action Plan, Zero Waste Implementation Plan, Green Infrastructure Plan, Sewer Consent Decree and SB 1383/Short-Lived Climate Pollutant Reduction Strategy.
5. Deliver critical items from the Public Works Strategic Plan in the areas of Resilient Workforce, Sustainable Funding, Reliable Infrastructure, and Effective Service Delivery.
6. Achieve 95% injury-free work days.
7. Achieve less than 5% vacancy rate continuously.

Workplan Highlights

- Complete critical traffic calming projects that protect bicyclists and pedestrians.
- Implement Vision Zero Action Plan projects at school sites and daylighting of high injury network corridors.
- Complete 30% design for Veteran's Court, Northern Shoreline Sea Level Rise Adaptation Projects.
- Install an additional 75 Full Trash Capture Devices in City storm drains.
- Construct Alameda Point Adaptive Reuse Backbone Infrastructure, Phase 1 all utilities and Phase 2 Water.
- Support Urban Forest Master Plan development.
- Inventory/Audit of Water and Electricity Consumption (EBMUD smart meters).
- Traffic signal modernization.
- Establish food generator and food recovery partnerships in order to achieve compliance with the food recovery portion of SB1383.
- Complete Clean Air Study and Smoke Mitigation Management for Citywide Facilities.
- Ensure standard operating procedures are current and in place for Public Works operations.
- Update Street Sweeping Master Plan.
- Complete Fiscal Impact Analysis for Marina Cove I & II Special Districts, prepare to deliver additional audit findings.
- Meet critical administrative unit deadlines including contracting/bidding deadlines, invoice payment, and No Parking requests.
- Update/implement new departmental technology including citywide Enterprise Resource Planning system, e-plan check, paperless filing, and execute staff training.

Performance Measures

Data

Records

Department	Performance Measure	2018	2019	2020
Public Works	Percent of sewer mains and associated lower laterals replaced per plan. (Target: 3 miles/year)	1	1	1
Public Works	Percent of streets resurfaced per plan. (Target 4.5 miles/year)	1	0.67	0.76
Public Works	Percent of trees pruned per plan. (Target: 3,600/year)	0.94	1.12	0.86
Public Works	Percent of sidewalk repairs completed per plan. (Target: 14,000 Linear Feet/year)	1	0.96	0.92
Public Works	Percent of waste diverted from landfills (Landfill Diversion Rate). (2017 Target 80%, 2016 Target: 77%)	0.77	0.77	0.78
Public Works	Percent of Capital Improvement Projects completed on budget and per plan. (Target: 90%)	0.75	0.75	0.75
Public Works	Percent of public service requests responded to within 1 business day. (Target 75%)	0.87	0.78	0.74
Public Works	Percent Departments qualifying as Green Businesses. (Target: 100%)	0.93	0.93	0.21

General Fund Expenditure Summary

Expand All	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
► Cost Allocation	\$ 550,949	\$ 746,406	\$ 757,499	\$ 1,929,809	\$ 2,105,570
► Salaries and Employee Benefits	754,268	938,365	1,071,807	1,152,752	1,200,830
► Operating Expenditures	875,079	752,982	821,957	732,416	707,416
Total	\$ 2,180,296	\$ 2,437,753	\$ 2,651,263	\$ 3,814,977	\$ 4,013,816

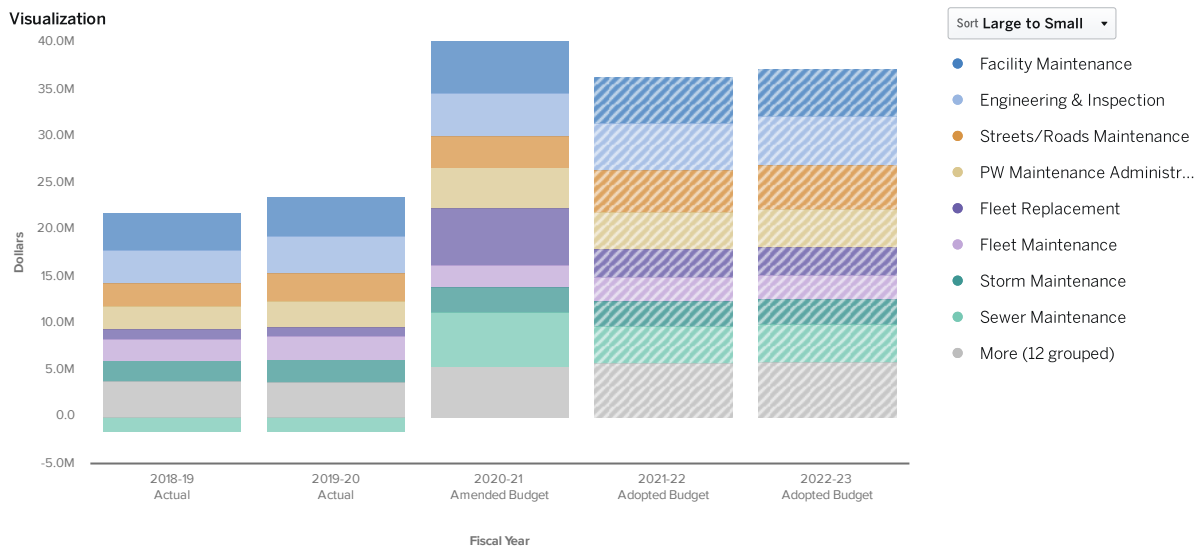
Non-General Fund Expenditure Summary

Expand All	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
► Operating Expenditures	\$ 10,891,464	\$ 10,701,186	\$ 14,310,886	\$ 13,217,494	\$ 13,396,973
► Salaries and Employee Benefits	8,943,937	9,870,544	10,745,841	11,972,563	12,391,390
► Cost Allocation	2,568,067	3,302,026	3,412,154	3,502,258	3,612,413
► Capital Outlay	-1,193,963	-3,574,439	8,474,298	2,942,000	2,942,000
► Debt Service	500,939	466,432	1,736,179	866,100	866,000
Total	\$ 21,710,445	\$ 20,765,749	\$ 38,679,358	\$ 32,500,415	\$ 33,208,776

Expenditure Summary by Division

	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
Facility Maintenance	\$ 4,065,743	\$ 4,215,054	\$ 5,501,412	\$ 4,856,537	\$ 5,080,078
Engineering & Inspection	3,532,750	3,932,356	4,609,375	4,973,319	5,122,460
Streets/Roads Maintenance	2,396,231	3,009,557	3,342,595	4,582,259	4,791,856
PW Maintenance Administration	2,513,876	2,851,081	4,215,071	3,939,514	4,007,427
Fleet Replacement	1,117,455	888,118	6,144,640	3,002,000	3,002,000
Fleet Maintenance	2,245,966	2,493,794	2,399,326	2,608,325	2,604,874
Storm Maintenance	2,064,914	2,328,712	2,638,842	2,631,421	2,678,477
Sewer Maintenance	-1,421,199	-1,477,165	5,889,688	3,902,117	3,979,739
Traffic/Signals Maintenance	738,549	812,692	866,586	1,085,725	1,075,440
On-Street Parking	534,469	531,142	556,501	1,138,860	1,119,411
Waste Management	818,027	726,338	772,776	718,701	729,510
Street Lights Maintenance	711,157	651,405	691,476	668,231	677,198
2012 Sewer Revenue Bond	398,486	384,085	769,000	765,100	765,000
Civic Center Garage	244,850	263,344	433,616	652,174	652,819
County Measure D Admin	110,259	72,922	182,105	509,358	546,756
Doolittle Landfill Closure	174,968	198,299	299,918	151,187	156,660
PW Administration	187,974	133,050	217,418	69,591	171,914
Facility Replacement	0	39,733	575,313	33,973	33,973
Used Oil Recycling	16,415	28,529	0	9,500	9,500
Bottle/Can Recycling	18,472	1,365	0	17,500	17,500
Total	\$ 20,469,361	\$ 22,084,412	\$ 40,105,658	\$ 36,315,392	\$ 37,222,592

Expenditure Trends (Non-Capital Operating Budget)



Capital Project Allocations [see Capital Budget for more details]

Collapse All	2018-19 Actual	2019-20 Actual	2020-21	2021-22	2022-23
			Amended Budget	Adopted Budget	Adopted Budget
▼ Public Works	\$ 10,464,674	\$ 10,698,733	\$ 15,201,842	\$ 14,414,000	\$ 11,506,000
▼ Public Works	10,464,674	10,698,733	15,201,842	14,414,000	11,506,000
Pavement Management	5,267,278	3,805,896	5,852,512	5,101,000	4,016,000
Urban Forest - Trees	0	1,115,481	1,549,537	2,589,000	2,589,000
Street, Park & Park Light	202,171	924,657	2,840,000	1,300,000	300,000
Inactive CIP	3,385,853	702,420	1,022,463	0	0
Traffic Signals & Systems	517,929	1,005,008	777,454	873,000	600,000
Sidewalks	0	374,337	600,000	1,000,000	1,000,000
AP Big Whites Painting	0	0	0	1,400,000	1,400,000
Stormwater Management	221,898	467,188	25,569	350,000	960,000
Otis/Pacific Resurfacing	109,629	1,376,425	0	0	0
Lagoon Maintenance	27,396	176,679	424,786	250,000	250,000
Signs, Pavement Markings	0	0	528,524	200,000	200,000
Stormwater Pump Station	24,477	285,745	118,337	450,000	0
Doolittle Landfill-Flare & Piping Replacement	0	0	0	500,000	0
Parking-Main Street	179,489	95,826	200,000	0	0
Sea Level Rise-Veterans Court & BFI	0	0	350,000	100,000	0
Climate Plan	317,657	126,195	0	0	0
Sea Level Rise Adaptation	0	0	110,000	200,000	0
Seaplane Ferry Parking	0	0	300,000	0	0
Shoreline Maintenance	0	1,446	138,000	51,000	51,000
Parking-Harbor Bay	8,855	5,727	200,000	0	0
Parking	145,361	49,400	14,660	0	0
Green Infrastructure/Trash Capture	0	0	0	50,000	140,000
Commercial/Slow Streets	0	0	150,000	0	0
Lagoons	11,880	100,285	0	0	0
Harbor Bay Lagoon Gate	11,789	46,202	0	0	0
Bayview Weir	16,520	12,105	0	0	0
Inner Harbor Tidal Canal	16,494	8,990	0	0	0
Shoreline Park Pathway Lighting	0	18,722	0	0	0
▼ Community Development	3,788,437	23,292,246	4,860,221	7,345,000	13,350,000
▼ Planning/Building/Transprt	3,788,437	23,292,246	4,860,221	7,345,000	13,350,000
Seaplane Lagoon Ferry Terminal	1,078,984	17,730,706	353,001	0	0
Bay Farm Island Intersection Ctrl	0	0	0	0	12,200,000
Clement Ave CAT - Grand to Broadway	414,476	532,112	900,000	5,172,000	0
Cross Alameda Trail	1,604,417	4,185,387	444,220	0	0
Clement & Tilden Way Complete St	85,766	35,486	1,532,000	0	0
West End Bike/Ped Crossing	0	0	0	1,355,000	200,000
Clement Ave Safety Improvements	200,621	324,685	906,000	0	0
Traffic Calming	0	78,544	450,000	250,000	250,000
Active Transportation Plan Projects	0	0	0	100,000	500,000
Otis Drive Traffic Calming	149,099	155,401	275,000	0	0
Safe Routes to School	0	0	0	268,000	100,000
Park St Corridor Ops Imp	240,070	25,414	0	0	0
Lincoln/Marshall Safety Improvements	0	0	0	200,000	0

Cross Alameda Trail (Sweeney)	15,030	119,913	0	0	0
Bike/Ped	0	104,597	0	0	0
Smart Cities/Trfc Signal Modernization	0	0	0	0	100,000
Bicycle Pedestrian	-25	0	0	0	0
▼ Community Services	2,926,283	3,048,111	692,733	931,000	908,000
▼ Recreation and Parks	2,926,283	3,048,111	692,733	931,000	908,000
Sweeney Park	2,280,873	83,711	0	0	0
Krusi Park	263,223	1,120,340	328,032	0	0
Encinal Boat Ramp Design	170,902	1,456,285	35,470	0	0
Park Maintenance	0	179,760	300,000	556,000	383,000
Playground Replacement	0	0	0	0	475,000
Park Trails/Sidewalk Repair	155,856	51,564	0	50,000	50,000
Littlejohn Park Rebuild	0	0	0	250,000	0
Woodstock Park Rec Center	0	0	190,000	0	0
East End/Harbor Bay Dog Park	0	0	0	75,000	0
New City Aquatic Center	0	73,000	0	0	0
Golf Parking Lot Imp	54,847	12,401	0	0	0
De-Pave Park	0	0	25,000	0	0
Mastick Center Improvements	0	3,537	15,000	0	0
Mastick Front Entry Imp	0	13,426	0	0	0
Estuary Park	583	4,857	0	0	0
AP Gym-Modular Restroom	0	49,231	-200,769	0	0
► Non-Department	0	405,024	1,068,398	0	0
Total	17,179,394	37,444,113	21,823,194	22,690,000	25,764,000



Recreation & Parks

FYs 2021-23 Budget



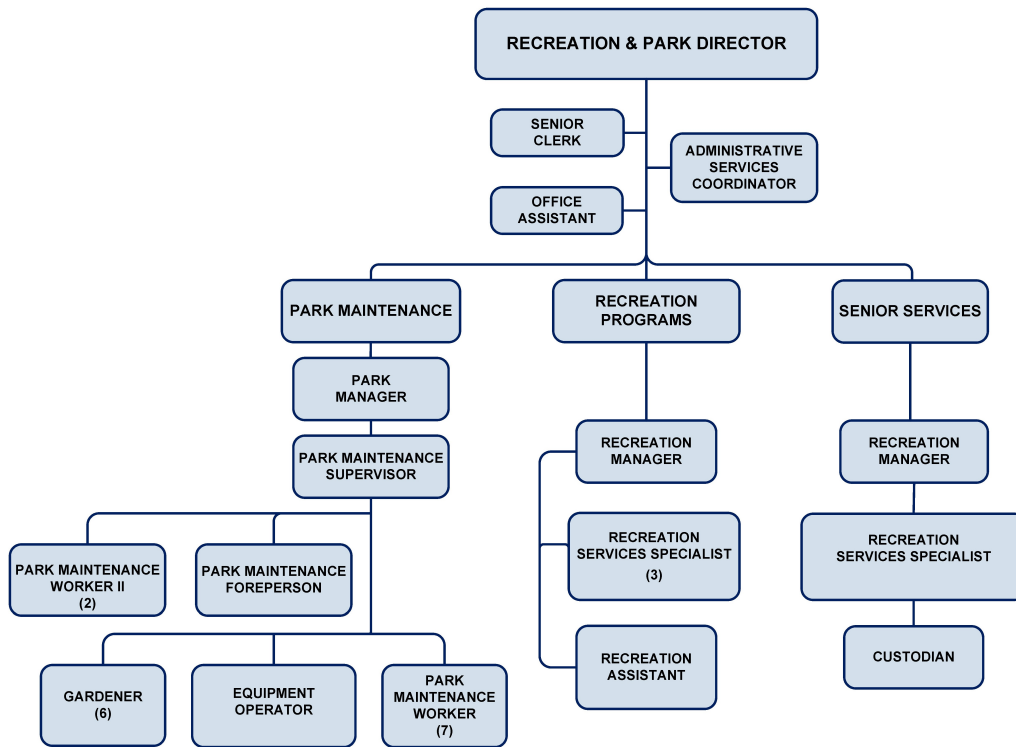
About Us

The Recreation and Parks Department provides places and programs for tots, youth, teens, adults, families, and seniors through:

- Athletics
- Classes and camps
- Mastick Senior Center
- Afterschool and summer programs
- Community events
- Programs for people with developmental disabilities
- Picnic and facility rentals
- Trips
- Leadership
- Outdoor activities

The department manages 23 parks totaling 185 acres with playgrounds, recreation centers, picnic and rental facilities and trails plus 17 recreation facilities including public boat launches, skatepark, gym, model airplane field, and athletic fields. The department administers the contracts for the operation of Corica Park – a 45-hole golf complex. Through ongoing park maintenance, improvements and new park projects, the department provides high quality parks and programs that enhance the quality of life in Alameda.

Organizational Chart



Department Goals

1. Provide recreation activities that are responsive to community needs. Ensure activities and facilities are affordable, innovative, inclusive and accessible.
2. Maintain clean and enjoyable parks and recreation facilities while continuing to expand these facilities as community interests expand.

Workplan Highlights

- Continue to identifying funding sources, such as grants and donations, for park projects including De-Pave Park, Jean Sweeney Open Space Park Phases 2 and 3, Estuary Park Phase 2, and playground replacement projects.
- Incorporate maintenance of three new public parks built by housing developers at Alameda Point and Alameda Landing and are now under the Recreation and Parks Department responsibility.
- Address extensive deferred maintenance in Alameda Parks through maintenance projects and capital improvement projects. This includes an annual playground replacement program and renovating park lighting, pathways, and facilities.
- Continue to expand recreation programs and activities to meet the needs of the Alameda community while also recovering costs.
- Expand and reimagine programs and events that are inclusive of everyone in Alameda communities.

Performance Measures

Data

Records

Department	Performance Measure	2018	2019	2020
Recreation & Parks	Percent of respondents rating the quality of recreational programs as good or excellent	0.91	0.65	0.87
Recreation & Parks	Percent of respondents rating the cleanliness of recreational and parks facilities as good or excellent	0.81	0.78	0.78
Recreation & Parks	Payroll dollars saved through Senior Center volunteer hours	603358	598860	163738
Recreation & Parks	Percent of recreation expenses covered through fees and revenues	0.77	0.77	0.28
Recreation & Parks	Percent change of total gross revenue for the Chuck Corica Golf Complex	0.21	0.18	-0.23

General Fund Expenditure Summary

Expand All	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
▶ Salaries and Employee Benefits	\$ 4,052,317	\$ 4,203,932	\$ 4,224,631	\$ 5,288,610	\$ 5,448,122
▶ Cost Allocation	1,161,811	2,501,657	2,306,772	2,915,324	3,016,555
▶ Operating Expenditures	2,311,929	2,211,889	2,099,594	2,329,855	2,402,062
Total	\$ 7,526,057	\$ 8,917,478	\$ 8,630,997	\$ 10,533,789	\$ 10,866,739

Non-General Fund Expenditure Summary

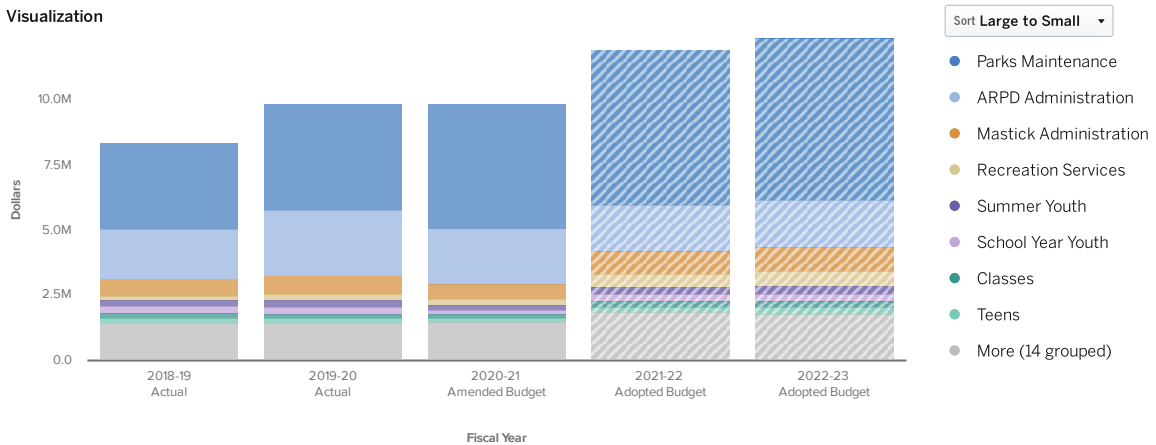
Expand All	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
▶ Operating Expenditures	\$ 276,004	\$ 389,121	\$ 580,424	\$ 452,250	\$ 483,775
▶ Salaries and Employee Benefits	198,637	232,318	338,292	600,819	623,945
▶ Capital Outlay	0	0	165,000	60,000	60,000
▶ Cost Allocation	30,832	47,119	32,289	72,783	76,191
Total	\$ 505,473	\$ 668,558	\$ 1,116,005	\$ 1,185,852	\$ 1,243,911

Expenditure Summary by Division

	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
Parks Maintenance	\$ 3,317,982	\$ 4,095,501	\$ 4,758,258	\$ 5,922,020	\$ 6,199,638
ARPD Administration	1,706,055	2,379,478	2,128,524	1,773,132	1,787,529
Mastick Administration	652,842	659,756	596,150	861,419	910,257
Summer Youth	249,792	251,520	194,281	285,270	310,745
School Year Youth	268,143	260,390	162,612	259,922	271,834
Classes	208,537	178,197	133,302	236,160	255,922
Teens	199,193	190,559	156,341	211,551	248,579
Pre-K	236,785	175,871	121,388	180,446	190,221
Recreation Services	53,134	156,301	95,455	293,168	304,020
Aquatics	107,765	95,897	218,292	243,494	206,699
Parks & Playgrounds	173,060	175,645	91,946	206,592	214,842
Facility Rentals	156,042	133,428	125,974	210,347	217,736
Swim Center Facilities	2,232	153,168	217,000	270,000	160,000
Athletic Facility Rentals	139,417	161,213	97,773	174,721	178,904
Community Events	58,658	51,294	93,955	262,917	269,899
Adult Sports	99,634	84,269	94,825	126,936	131,243
Mastick Fee Classes	125,044	109,857	111,000	30,250	43,000
Youth Sports	90,812	63,387	49,899	103,597	107,087
Park Ambassador	41,689	77,096	96,425	42,000	42,000
ARPD Facility Projects	74,142	52,112	151,500	0	0
Trips	48,575	56,764	30,385	13,100	47,396
Therapeutic Recreation	21,998	24,335	21,717	12,600	13,100
Total	\$ 8,031,530	\$ 9,586,036	\$ 9,747,002	\$ 11,719,641	\$ 12,110,650

Expenditure Trends

Visualization





General Funds

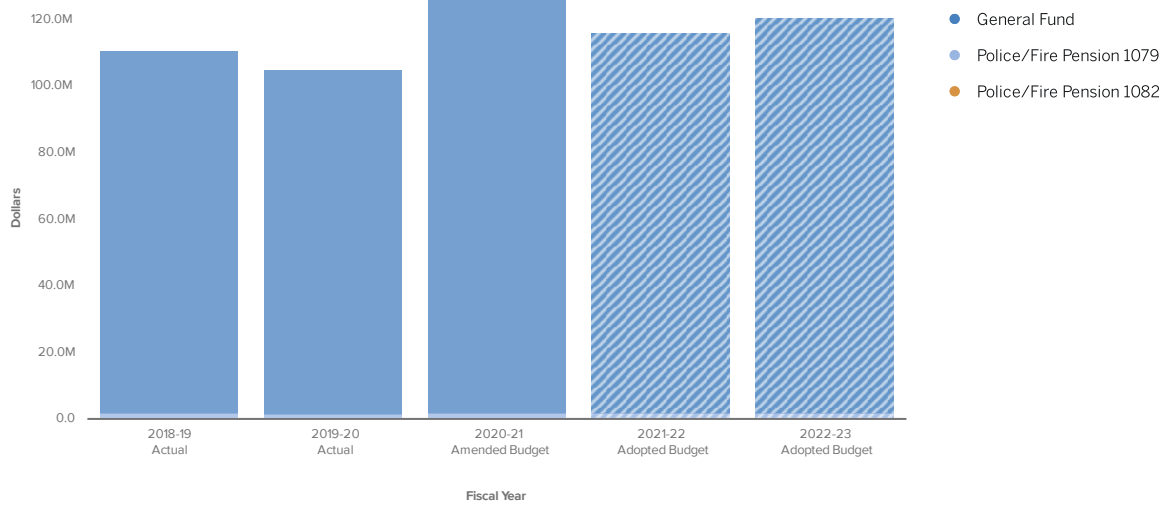
FY 2021-23 Budget

100 General Fund

101 Police/Fire Pension 1079

102 Police/Fire Pension 1082

Visualization



	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
General Fund	109,045,890	103,474,000	125,042,960	114,366,869	118,666,326
Police/Fire Pension 1079	1,856,915	1,605,611	1,882,000	1,882,000	1,882,000
Police/Fire Pension 1082	88,749	53,872	50,000	50,000	50,000
Total	110,991,554	105,133,484	126,974,960	116,298,869	120,598,326



General Fund

(100)

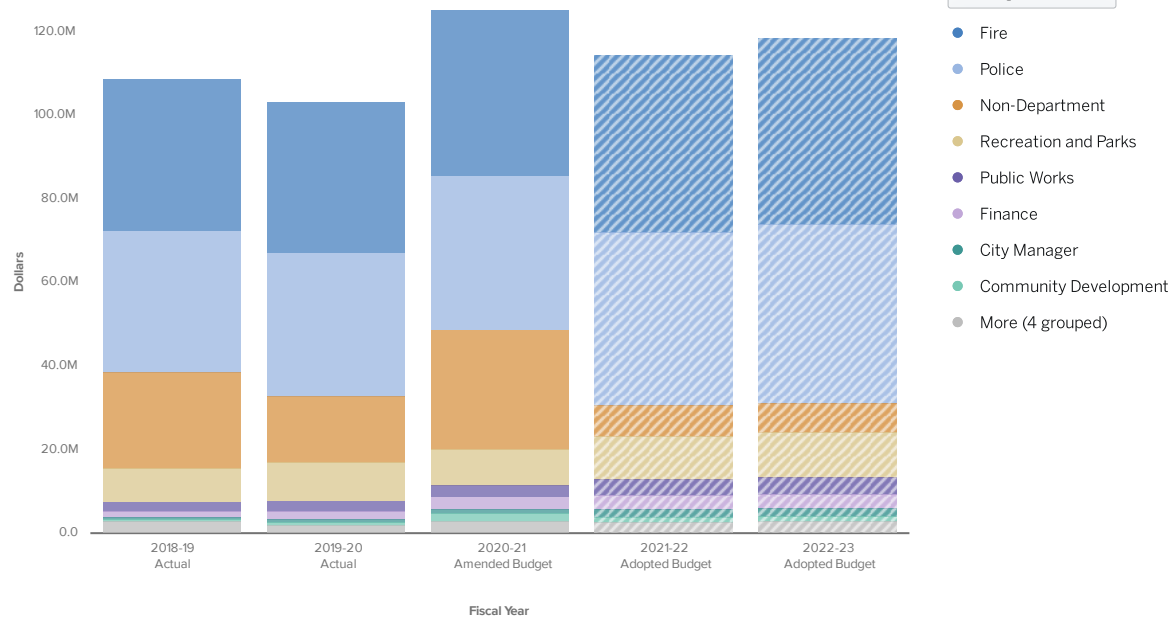
The General Fund is the main operating fund for the City. It accounts for sources and uses of resources that are discretionary to the City Council in the provision of activities, programs, and services deemed necessary and desirable by the community. It accounts for all general revenues of the City not specifically levied or collected for other City funds, and the related expenditures. The major revenue sources for this fund are property taxes, sales taxes, transfer tax, utility user taxes, franchise fees, business license fees, transient occupancy tax, 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 services.

Revenues vs. Expenditures

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
▼ Revenues	\$ 109,141,815	\$ 116,015,400	\$ 108,661,534	\$ 111,747,461	\$ 114,456,364
▼ Taxes	92,164,924	96,970,013	91,203,500	96,593,500	98,722,400
▶ Property Tax	42,037,930	45,733,246	45,820,000	48,365,000	49,964,000
▶ Sales Tax	14,072,163	17,601,219	15,732,000	18,680,000	19,049,900
▶ Property Transfer Tax	17,134,704	15,195,899	12,000,000	12,000,000	12,000,000
▶ Utility Users Tax	9,080,199	8,809,355	8,449,500	8,652,500	8,659,500
▶ Franchise Taxes	4,067,411	3,894,723	4,265,000	3,996,000	3,949,000
▶ Business License Tax	2,252,584	2,572,827	2,260,000	2,200,000	2,200,000
▶ Transient Occupancy Tax	2,292,350	1,952,077	1,400,000	1,400,000	1,600,000
▶ Other Taxes	1,227,585	1,210,667	1,277,000	1,300,000	1,300,000
▶ Fees and Charges for Services	6,133,961	6,827,975	5,754,085	6,703,100	6,956,511
▶ Transfers In	6,649,422	7,158,136	6,447,500	4,355,000	4,528,000
▶ Investment and Property Income	2,312,967	2,971,609	2,084,779	2,273,311	2,414,903
▶ Intergovernmental Revenue	954,749	746,267	2,065,070	1,108,000	1,108,000
▶ Fines/Forfeiture/Penalty	766,839	705,562	762,100	590,100	590,100
▶ Other Revenue	158,116	634,340	193,100	123,600	135,600
▶ Licenses and Permits	836	1,498	151,400	850	850
▼ Expenses	109,045,890	103,474,000	125,042,960	114,366,869	118,666,326
▶ Salaries and Employee Benefits	65,269,641	67,040,871	73,017,893	77,747,014	82,040,229
▶ Operating Expenditures	20,560,609	10,947,080	29,381,849	14,669,036	15,594,751
▶ Transfers Out	15,606,642	15,301,549	12,769,500	8,650,000	7,156,940
▶ Cost Allocation	6,987,007	9,779,918	9,584,718	13,066,168	13,632,406
▶ Debt Service	223,354	226,119	277,000	228,151	235,000
▶ Capital Outlay	398,638	178,463	12,000	6,500	7,000
Revenues Less Expenses	\$ 95,925	\$ 12,541,400	\$ -16,381,426	\$ -2,619,408	\$ -4,209,962

Expenditures by Department

Visualization



Expand All	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
▶ Fire	\$ 36,381,751	\$ 36,254,068	\$ 39,324,349	\$ 42,262,042	\$ 44,625,266
▶ Police	33,904,703	34,219,567	36,941,475	41,376,846	42,672,712
▶ Non-Department	23,197,374	16,029,925	28,599,601	7,318,686	7,029,951
▶ Recreation and Parks	7,763,008	9,062,891	8,645,997	10,533,789	10,866,739
▶ Public Works	2,180,296	2,437,753	2,651,263	3,814,977	4,013,816
▶ Finance	1,542,505	1,893,230	2,800,449	2,941,309	3,178,288
▶ City Manager	573,526	772,559	1,022,179	2,063,721	2,060,617
▶ Community Development	355,981	537,663	2,001,736	1,176,849	1,059,960
▶ Human Resources	922,973	735,202	888,297	1,217,684	1,252,629
▶ City Attorney	561,461	974,480	1,301,719	764,598	778,758
▶ City Clerk	1,497,425	530,586	772,139	624,294	865,296
▶ City Council	164,886	26,076	93,757	272,073	262,294
Total	\$ 109,045,890	\$ 103,474,000	\$ 125,042,960	\$ 114,366,869	\$ 118,666,326

Five-Year Forecast

	2019-20 Actual	2020-21 Amended Budget	2021-22 Proposed Budget	2022-23 Proposed Budget	2023-24 Forecast	2024-25 Forecast	Annual Change Assumptions (based on 10-Year Financial Model prepared by UFI)
Revenues							
Property Tax	45,733,246	45,820,000	48,365,000	49,964,000	52,085,000	54,296,000	4.25%
Sales Tax	17,601,219	15,732,000	18,680,000	19,049,900	20,000,000	20,997,000	4.99%
Property Transfer Tax	15,195,899	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	0.00%
Utility Users Tax	8,809,355	8,449,500	8,652,500	8,659,500	8,715,000	8,771,000	0.64%
Franchise Taxes	3,894,723	4,265,000	3,996,000	3,949,000	4,032,000	4,117,000	2.10%
Business License Tax	2,572,827	2,260,000	2,200,000	2,200,000	2,253,000	2,307,000	2.39%
Transient Occupancy Tax	1,952,077	1,400,000	1,400,000	1,600,000	1,684,000	1,772,000	5.22%
Other Taxes	1,210,667	1,277,000	1,300,000	1,300,000	1,345,000	1,391,000	3.43%
Fees and Charges for Services	6,827,975	5,754,085	6,703,100	6,956,511	7,252,000	7,560,000	4.24%
Transfers In	7,158,136	6,447,500	4,355,000	4,528,000	4,528,000	4,528,000	0.00%
Investment and Property Income	2,971,609	2,084,779	2,273,311	2,414,903	2,456,000	2,498,000	1.72%
Intergovernmental Revenue	746,267	2,065,070	1,108,000	1,108,000	1,127,000	1,146,000	1.72%
Fines/Forfeiture/Penalty	705,562	762,100	590,100	590,100	615,000	641,000	4.24%
Other Revenue	634,340	193,100	123,600	135,600	138,000	140,000	1.72%
Licenses and Permits	1,498	151,400	850	850	1,000	1,000	4.24%
Total Revenues	116,015,400	108,661,534	111,747,461	114,456,364	118,231,000	122,165,000	
Carryforward FY 2019-20 Pension Reserve			1,700,000	2,300,000			
Total Revenues and Carryforward	116,015,400	108,661,534	113,447,461	116,756,364	118,231,000	122,165,000	
Expenditures							
Salaries and Employee Benefits	67,040,871	73,017,893	77,747,014	82,040,229	84,911,000	87,882,000	3.50%
Operating Expenditures	10,947,080	15,319,848	14,669,036	15,594,751	16,298,000	17,033,000	4.51%
Transfers Out	15,301,549	12,769,500	8,650,000	7,156,940	7,198,000	7,239,000	0.58%
Cost Allocation	9,779,918	9,584,718	13,066,168	13,632,406	14,166,000	14,720,000	3.91%
Debt Service	226,119	277,000	228,151	235,000	208,000	184,000	-11.56%
Capital Outlay	178,463	12,000	6,500	7,000	7,000	7,000	6.24%
Total Expenditures	103,474,000	110,980,959	114,366,869	118,666,326	122,788,000	127,065,000	
Pension/OPEB Reserve Payment*	-	10,062,001	5,130,627	832,371	-	-	
Total Expenditures and Reserve	103,474,000	121,042,960	119,497,496	119,498,697	122,788,000	127,065,000	
Revenues Less Expenditures							
Baseline Operations	12,541,400	(2,319,425)	(2,619,408)	(4,209,962)	(4,557,000)	(4,900,000)	
With Carryforward	12,541,400	(2,319,425)	(919,408)	(1,909,962)	(4,557,000)	(4,900,000)	
With Pension/OPEB Reserve Payment	12,541,400	(12,381,426)	(7,750,035)	(5,042,333)	(4,557,000)	(4,900,000)	
Available Fund Balance							
Beginning of Year	23,784,518	36,325,918	38,006,493	30,256,459	25,214,126	20,657,126	
Release Pension Reserve	-	14,062,001	-	-	-	-	
Revenues Less Expenditures	12,541,400	(12,381,426)	(7,750,035)	(5,042,333)	(4,557,000)	(4,900,000)	
Ending Balance	36,325,918	38,006,493	30,256,459	25,214,126	20,657,126	15,757,126	
Pension/OPEB Reserve Calculations							
25% of Operating Expenditures (Operating Reserve)	25,868,500	27,745,240	28,591,717	29,666,582	30,697,000	31,766,250	
Ending Balance Above 25% Operating Reserve	-	10,261,254	1,664,741	-	-	-	
50% of Ending Balance Above Operating Reserve	-	5,130,627	832,371	-	-	-	



Police/Fire Pension 1079

General Fund (101)

Accounts for the resources accumulated for the payment of pension benefits enacted under pension plan #1079. Contributions transferred from the General Fund provide current year pay-as-you-go benefits for retirees and qualified beneficiaries covered by this fund.

Revenues vs. Expenditures

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
▼ Revenues	1,892,753	1,909,874	1,882,000	1,882,000	1,882,000
▶ Transfers In	1,881,996	1,882,000	1,882,000	1,882,000	1,882,000
▶ Investment and Property Income	10,757	27,874	0	0	0
▼ Expenses	1,856,915	1,605,611	1,882,000	1,882,000	1,882,000
▶ Salaries and Employee Benefits	1,169,415	893,611	900,000	900,000	900,000
▶ Operating Expenditures	687,500	712,000	482,000	982,000	982,000
▶ Transfers Out	0	0	500,000	0	0
Revenues Less Expenses	35,838	304,263	0	0	0



Police/Fire Pension 1089

General Fund (102)

Accounts for the resources accumulated for the payment of pension benefits enacted under plan #1082. Contributions transferred from the General Fund provide current year pay-as-you-go benefits for retirees and qualified beneficiaries covered by this fund.

Revenues vs. Expenditures

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
▼ Revenues	50,899	50,649	50,000	50,000	50,000
▶ Transfers In	50,004	50,000	50,000	50,000	50,000
▶ Investment and Property Income	895	649	0	0	0
▼ Expenses	88,749	53,872	50,000	50,000	50,000
▶ Salaries and Employee Benefits	31,249	31,874	30,000	30,000	30,000
▶ Operating Expenditures	57,500	21,998	20,000	20,000	20,000
Revenues Less Expenses	-37,850	-3,223	0	0	0



Special Revenue Funds

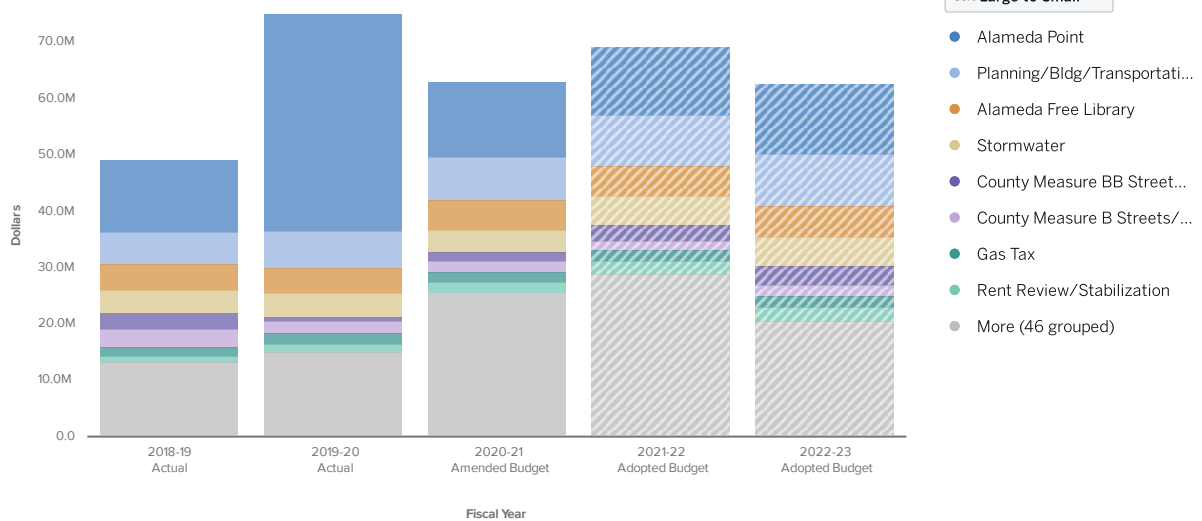
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Visualization



	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
Alameda Point	\$ 12,910,967	\$ 38,417,764	\$ 13,453,159	\$ 12,078,543	\$ 12,261,842
Planning/Bldg/Transportation	5,693,988	6,587,900	7,610,321	9,046,655	9,208,748
Alameda Free Library	4,641,727	4,381,944	5,346,500	5,400,963	5,561,847
Stormwater	3,864,316	4,168,037	4,021,650	5,016,933	5,233,715
County Measure BB Streets/Road	2,941,019	639,786	1,575,400	2,849,024	3,325,000
County Measure B Streets/Roads	3,177,797	2,150,585	1,913,000	1,672,000	1,930,000
Gas Tax	1,620,246	1,941,949	1,866,586	2,035,725	2,025,440
Rent Review/Stabilization	1,128,959	1,388,227	1,800,227	2,224,474	2,276,492
CDBG	980,399	1,287,296	2,562,243	2,269,899	1,670,084
Fire Grants	611,257	1,262,983	2,774,979	2,397,947	899,996
Bayport Muni Services Dist 03	635,758	546,089	919,950	3,019,911	826,095
Road Mtce and Rehab (RMRA)	620,000	86,132	1,305,000	1,850,000	1,850,000
Tidelands	1,630,880	539,304	1,580,470	865,108	876,808
Parking Fees	1,631,762	960,543	556,501	1,138,860	1,119,411
Fleet Industrial Supply Center	836,526	1,277,845	1,575,232	872,159	833,503
Commercial Revitalization	734,717	1,047,901	1,255,231	1,262,366	752,424
City Waste Management Program	818,027	1,026,338	1,090,776	1,036,701	1,047,510
Island City Maint-84-2 Zone 5	1,016,177	1,138,976	1,293,580	769,338	779,953
Civic Center Garage	494,928	513,344	683,616	902,174	902,819
Alameda Landing Muni SD	31,685	47,597	278,783	2,099,635	719,184
Island City Maint-84-2 Zone 6	327,327	436,505	849,430	694,045	712,590
Harbor Transportation	510,502	737,084	560,600	546,277	546,277
Special CDBG Grants	0	0	1,280,228	647,112	647,112
Affordable Housing	23,031	29,532	735,045	637,767	638,630
Alameda Point Svc CFD 17-1	27,909	172,000	479,400	641,164	537,430
Assessment District Admin	430,146	355,972	362,548	288,553	298,054
Grants	0	0	0	1,117,530	558,765
Housing In-Lieu	162,599	242,368	395,629	417,857	419,325
Vehicle Registration Fees	0	649,000	320,000	320,000	320,000
Integrated Waste - Meas D	146,067	102,816	182,105	536,358	573,756
Police Grants	232,308	268,953	520,000	243,500	243,500
Solid Waste Surcharge	175,620	198,299	299,918	651,187	156,660
County Measure B Bike/Ped	118,292	251,030	294,000	514,000	297,000
County Measure B Paratransit	131,707	334,719	364,000	317,700	317,700
HOME	17,235	9,600	531,704	501,700	251,700
County Measure BB Paratransit	154,612	359,105	319,000	211,800	211,800
County Measure BB Bike/Ped	118,292	277,705	219,000	367,000	198,000
Golf	122,923	248,301	226,455	259,891	312,128
Mastick Advisory Board	179,200	178,143	329,700	105,150	123,075
Marina Cove Maintenance AD	122,231	126,884	170,998	210,852	217,758
CFD 13-1 Alameda Landing (CPF)	1,749	250,937	168,972	203,761	199,021
Island City Maint-84-2 Zone 4	81,952	77,866	187,035	236,664	186,664
CDBG Loan Repayment	13,661	8,300	515,572	80,400	80,400
CFD 14-1 Marina Cove II (CPF)	4,100	4,651	16,841	412,472	130,366
Island City Maint-84-2 Zone 8	84,350	64,820	86,311	96,266	98,418

Harbor Bay 92-1 AD Matured	8,650	7,660	171,489	89,916	89,916
HOME Loan Repayment	29,441	26,283	13,000	25,000	25,000
Open Space Improvement & Mtce	20,000	38,838	15,000	15,000	15,000
Island City Maint-84-2 Zone 1	10,955	11,393	19,652	24,823	6,857
Police Asset Seizure	1,524	10,000	31,000	10,550	10,550
Island City Maint-84-2 Zone 7	14,415	1,345	8,454	12,728	12,728
Mastick Senior Center Trust	0	2,551	23,500	0	0
Adams Street House	0	0	25,000	0	0
Marina Village AD 89-1 Refund	1,198	4,108	5,278	5,915	5,915
Total	49,293,129	74,897,306	63,190,067	69,251,352	62,542,965



HOME

Special Revenue Funds (201-2)

Accounts for funds provided by the U.S. Department of Housing and Urban Development (HUD) through the Federal Home Investment Partnerships Program (HOME). HOME funds can be used for acquisition, conversion, new construction, and rehabilitation of single and/or multiple-family housing. HOME funds are passed through the County of Alameda.

Revenues vs. Expenditures

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
▼ Revenues	45,582	36,976	544,704	526,704	276,704
▶ Intergovernmental Revenue	17,235	9,600	531,704	501,704	251,704
▶ Investment and Property Income	28,347	27,377	13,000	25,000	25,000
▼ Expenses	46,676	35,882	544,704	526,700	276,700
▶ Operating Expenditures	46,676	35,882	544,704	526,700	276,700
Revenues Less Expenses	-1,094	1,094	0	4	4



Community Development Block Grant

Special Revenue Funds (203-5)

Accounts for grant funds received under the Community Development Act of 1974 for activities approved and subject to Federal regulations. Expenditures fund programs, projects, and grants to support low- and moderate-income families through the provision of housing, expansion of economic opportunities, prevention or elimination of blight, and the furnishing of various other social and community services, eligible under the U.S. Department of Housing and Urban Development (HUD) grant requirements. Transfers In are from loan repayments from affordable housing projects.

Revenues vs. Expenditures

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
▼ Revenues	\$ 1,104,281	\$ 1,618,783	\$ 3,957,471	\$ 2,996,535	\$ 2,402,669
▶ Intergovernmental Revenue	966,738	1,278,996	3,326,900	2,916,135	2,322,269
▶ Investment and Property Income	123,747	331,087	115,000	80,400	80,400
▶ Transfers In	13,661	8,300	515,571	0	0
▶ Other Revenue	135	400	0	0	0
▼ Expenses	994,060	1,295,596	4,358,043	2,997,411	2,397,596
▶ Operating Expenditures	962,718	1,271,146	3,666,960	2,719,088	2,113,413
▶ Transfers Out	13,661	8,300	515,572	80,400	80,400
▶ Salaries and Employee Benefits	17,681	16,150	175,511	197,923	203,783
Revenues Less Expenses	\$ 110,221	\$ 323,187	\$ -400,571	\$ -876	\$ 5,073

Expenditures by Fund

	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
CDBG	\$ 980,399	\$ 1,287,296	\$ 2,562,243	\$ 2,269,899	\$ 1,670,084
Special CDBG Grants	0	0	1,280,228	647,112	647,112
CDBG Loan Repayment	13,661	8,300	515,572	80,400	80,400
Total	\$ 994,060	\$ 1,295,596	\$ 4,358,043	\$ 2,997,411	\$ 2,397,596

Expenditures by Program

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
▼ Community Development	994,060	1,295,596	4,358,043	2,997,411	2,397,596
Residential Rehabilitation	277,640	528,588	1,190,100	592,100	336,609
CARES Act	0	0	1,280,228	647,112	647,112
Public Services	290,865	265,285	961,287	380,777	399,816
Public Improvements	98,348	174,607	233,179	662,500	292,200
CDBG Administration	157,658	176,741	0	262,231	267,811
Housing	13,661	8,300	515,572	80,400	80,400
Residential Rehab Admin	155,888	142,075	0	185,691	195,971
Economic Development	0	0	177,677	186,600	177,677
Total	994,060	1,295,596	4,358,043	2,997,411	2,397,596



Housing In-Lieu

Special Revenue Fund (206)

Accounts for revenues from housing developers of nine units or less, as payment in-lieu of providing affordable units for purchase or rent within their development project. Expenditures support the creation of new affordable housing units citywide and for the down payment assistance program.

Revenues vs. Expenditures

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
▼ Revenues	28,137	102,152	783,500	783,500	783,500
▶ Fees and Charges for Services	0	0	682,500	682,500	682,500
▶ Investment and Property Income	28,137	81,373	101,000	101,000	101,000
▶ Other Revenue	0	20,779	0	0	0
▼ Expenses	162,599	242,368	395,629	417,857	419,325
▶ Operating Expenditures	162,599	230,923	374,783	374,783	374,783
▶ Salaries and Employee Benefits	0	0	9,000	29,172	29,980
▶ Cost Allocation	0	11,446	11,846	13,902	14,562
Revenues Less Expenses	-134,462	-140,216	387,871	365,643	364,175



Rent Review/Stabilization

Special Revenue Fund (207)

Accounts for costs to administer the Rental Stabilization program and the revenues received from the Rent Review/Stabilization fees.

Revenues vs. Expenditures

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
▶ Revenues	1,310,906	1,397,743	1,300,000	2,198,803	2,135,554
▼ Expenses	1,128,959	1,388,227	1,800,227	2,224,474	2,276,492
▼ Operating Expenditures	884,873	979,661	1,177,690	1,528,104	1,540,804
▶ Services	865,278	970,955	1,126,190	1,474,029	1,485,647
▶ Supplies	19,595	8,312	51,500	54,075	55,157
▶ Fees and Charges	0	378	0	0	0
▶ Recruitment Expense	0	16	0	0	0
▶ Salaries and Employee Benefits	187,780	334,695	545,969	606,293	641,792
▶ Cost Allocation	56,306	73,871	76,568	90,077	93,896
Revenues Less Expenses	181,947	9,516	-500,227	-25,671	-140,938



Affordable Housing

Special Revenue Fund (208)

Accounts for housing impact fees assessed on all commercial developers. Revenues fund projects and programs that increase and improve the supply of low- and moderate-income housing citywide.

Revenues vs. Expenditures

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
▼ Revenues	41,012	644,225	701,000	701,000	701,000
▶ Fees and Charges for Services	35,490	628,916	700,000	700,000	700,000
▶ Investment and Property Income	4,521	15,310	1,000	1,000	1,000
▶ Other Revenue	1,000	0	0	0	0
▼ Expenses	23,031	29,532	735,045	637,767	638,630
▶ Operating Expenditures	23,031	19,028	715,174	615,174	615,174
▶ Cost Allocation	0	10,503	10,871	11,902	12,485
▶ Salaries and Employee Benefits	0	0	9,000	10,691	10,971
Revenues Less Expenses	17,981	614,694	-34,045	63,233	62,370



Planning, Building & Transportation

Special Revenue Fund (209)

Accounts for the activities and services of the Building and Planning Divisions, and administration of the Transportation Division. Revenues are derived from fees, licenses, and fines collected in conjunction with the planning, permitting and enforcement activities of the department in accordance with state law, requiring fees not to exceed the cost of providing services. Expenditures support the administration of department, the provision and enhancement of services, and the enforcement of municipal codes.

Revenues vs. Expenditures

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
▼ Revenues	\$ 5,995,962	\$ 7,302,299	\$ 6,983,900	\$ 8,675,500	\$ 9,107,000
▶ Fees and Charges for Services	2,586,355	3,432,318	2,744,000	3,859,000	3,863,000
▶ Licenses and Permits	2,191,669	2,240,493	2,380,000	3,025,000	3,025,000
▶ Transfers In	803,265	1,136,008	1,446,400	1,551,500	1,979,000
▶ Fines/Forfeiture/Penalty	311,239	320,051	100,000	200,000	200,000
▶ Intergovernmental Revenue	72,974	84,179	310,000	0	0
▶ Investment and Property Income	30,461	88,067	3,000	40,000	40,000
▶ Other Revenue	0	1,182	500	0	0
▼ Expenses	5,693,988	6,587,900	7,610,321	9,046,655	9,208,748
▶ Salaries and Employee Benefits	3,490,487	4,336,611	4,801,257	5,871,468	6,059,028
▶ Operating Expenditures	1,244,587	1,489,804	1,992,670	2,195,159	2,098,159
▶ Cost Allocation	958,914	741,169	761,317	955,028	1,026,561
▶ Capital Outlay	0	0	55,077	25,000	25,000
▶ Transfers Out	0	20,316	0	0	0
Revenues Less Expenses	\$ 301,975	\$ 714,399	\$ -626,421	\$ -371,155	\$ -101,748



Alameda Free Library

Special Revenue Fund (210)

Accounts for revenues received from property taxes dedicated for library operations, grants, donations, and operating transfers from General Fund for the operations of the City's three libraries.

Revenues vs. Expenditures

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
▼ Revenues	5,035,625	5,019,633	4,776,000	5,390,000	5,481,500
▶ Taxes	2,523,525	2,686,893	2,400,000	2,900,000	2,958,000
▶ Transfers In	2,297,004	2,081,000	2,073,000	2,400,000	2,400,000
▶ Intergovernmental Revenue	42,458	60,308	211,000	42,000	42,000
▶ Investment and Property Income	70,587	150,758	17,000	500	1,500
▶ Other Revenue	46,029	23,589	45,000	45,000	75,000
▶ Fees and Charges for Services	56,022	17,084	30,000	2,500	5,000
▼ Expenses	4,641,727	4,381,944	5,346,500	5,400,963	5,561,847
▶ Salaries and Employee Benefits	2,653,814	2,847,979	3,164,749	3,438,373	3,578,084
▶ Cost Allocation	1,260,485	829,932	899,833	888,790	909,963
▶ Operating Expenditures	670,273	663,247	1,224,318	1,016,200	1,016,200
▶ Capital Outlay	57,155	40,787	57,600	57,600	57,600
Revenues Less Expenses	393,898	637,688	-570,500	-10,963	-80,347



Gas Tax

Special Revenue Fund (211)

Accounts for revenues received from the State of California under Street and Highways Code Sections 2105, 2106, 2107 and 2107.5 and 7360. Expenditures and Transfers Out support street maintenance and construction projects in conformance with the Streets and Highways Code requirements.

Revenues vs. Expenditures

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
▼ Revenues	1,649,771	1,885,139	2,059,000	2,008,500	2,008,500
▶ Intergovernmental Revenue	1,516,679	1,708,870	1,965,100	2,008,500	2,008,500
▶ Other Revenue	88,934	89,169	88,900	0	0
▶ Investment and Property Income	41,959	84,746	5,000	0	0
▶ Fees and Charges for Services	2,199	2,354	0	0	0
▼ Expenses	1,620,246	1,941,949	1,866,586	2,035,725	2,025,440
▶ Transfers Out	881,564	1,129,258	1,000,000	950,000	950,000
▶ Operating Expenditures	359,508	337,347	361,575	394,200	369,200
▶ Cost Allocation	236,886	354,145	368,342	332,802	339,710
▶ Salaries and Employee Benefits	142,289	121,200	136,669	358,723	366,530
Revenues Less Expenses	29,525	-56,810	192,414	-27,225	-16,940



Road Maintenance & Rehabilitation

Special Revenue Fund (212)

Accounts for revenues from the State of California's Road Maintenance and Rehabilitation Account. Expenditures and Transfers Out support maintenance and construction projects related to roads, safety projects, railroad grade separations, complete streets, and traffic control devices. Monthly allocations are distributed to the City based on the California State Controller's Office formula.

Revenues vs. Expenditures

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
▼ Revenues	1,459,915	1,332,643	1,305,300	1,550,000	1,550,000
▶ Intergovernmental Revenue	1,446,205	1,262,875	0	1,550,000	1,550,000
▶ Other Revenue	0	0	1,305,300	0	0
▶ Investment and Property Income	13,709	69,768	0	0	0
▼ Expenses	620,000	86,132	1,305,000	1,850,000	1,850,000
▶ Transfers Out	620,000	86,132	1,305,000	1,850,000	1,850,000
Revenues Less Expenses	839,915	1,246,511	300	-300,000	-300,000



Vehicle Registration Fees

Special Revenue Fund (213)

Accounts for revenues from fees collected on registered vehicles associated with Assembly Bill 434. Revenues are primarily interest income on fund balance, subsequent to a grant received prior to 2000. Expenditures fund Bay Area Air Quality Management District and Alameda County Congestion Management Agency projects, which mitigate air pollution caused by vehicle emissions and support local transportation system management programs.

Revenues vs. Expenditures

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
▼ Revenues	331,306	318,705	335,500	305,000	305,000
▶ Intergovernmental Revenue	321,089	311,901	334,000	300,000	300,000
▶ Investment and Property Income	10,217	6,804	1,500	5,000	5,000
▼ Expenses	0	649,000	320,000	320,000	320,000
▶ Transfers Out	0	649,000	320,000	320,000	320,000
Revenues Less Expenses	331,306	-330,295	15,500	-15,000	-15,000



Tidelands

Special Revenue Fund (216)

Accounts for revenues received from leases for State tidelands properties delegated to local agencies for management and control. Expenditures support the maintenance of the properties adjacent to the tidelands properties. Positions funded by this fund are in the Public Works and Community Development Departments.

Revenues vs. Expenditures

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
▼ Revenues	968,280	906,190	774,000	809,000	809,000
▶ Investment and Property Income	968,280	906,190	774,000	809,000	809,000
▼ Expenses	1,630,880	516,804	1,377,970	865,108	876,808
▶ Salaries and Employee Benefits	291,202	330,029	475,980	344,029	353,536
▶ Transfers Out	1,100,360	30,000	350,500	51,000	51,000
▶ Operating Expenditures	139,481	52,352	441,058	365,000	365,000
▶ Cost Allocation	99,837	104,424	110,432	105,079	107,272
Revenues Less Expenses	-662,600	389,386	-603,970	-56,108	-67,808



Open Space Improvement & Maintenance

Special Revenue Fund (217)

Accounts for the transfer of a specified percentage of the proceeds of the sale of land for open space expansion within city limits. Operating Transfers Out are for the funding of open space related projects.

Revenues vs. Expenditures

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
▼ Revenues	22,865	22,960	15,000	0	0
▶ Investment and Property Income	22,865	22,768	15,000	0	0
▶ Other Revenue	0	192	0	0	0
▼ Expenses	20,000	38,838	15,000	15,000	15,000
▶ Transfers Out	20,000	38,838	15,000	15,000	15,000
Revenues Less Expenses	2,865	-15,878	0	-15,000	-15,000



Police Asset Seizure

Special Revenue Fund (219)

Accounts for the City's share from the sale of confiscated assets of convicted felons. Funds are used for specified police activities and debt service payments on the City Jail through an operating transfer out.

Revenues vs. Expenditures

Expand All	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
▼ Revenues	6,829	2,439	1,000	1,500	1,500
▶ Intergovernmental Revenue	5,489	0	1,000	500	500
▶ Investment and Property Income	1,340	2,439	0	1,000	1,000
▶ Expenses	1,524	10,000	31,000	10,550	10,550
Revenues Less Expenses	5,305	-7,561	-30,000	-9,050	-9,050



Fire Grants

Special Revenue Fund (220)

Accounts for revenues received from Federal, State, County and private grants and related reimbursement programs. Expenditures support Fire Department operations. Operating Transfers In represent local matching requirements for grants. Positions funded by this fund are in the Fire Department.

Revenues vs. Expenditures

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
▼ Revenues	1,694,268	1,892,542	2,738,110	2,398,522	900,376
▶ Intergovernmental Revenue	446,978	1,045,276	2,072,610	1,051,522	276,376
▶ Transfers In	1,226,671	801,819	650,000	1,347,000	624,000
▶ Investment and Property Income	5,792	38,175	0	0	0
▶ Other Revenue	14,827	7,271	15,500	0	0
▼ Expenses	611,257	1,262,983	2,774,979	2,397,947	899,996
▶ Salaries and Employee Benefits	575,741	1,192,118	2,759,479	2,366,150	866,941
▶ Cost Allocation	21,282	65,041	0	16,297	17,555
▶ Operating Expenditures	14,234	5,825	15,500	15,500	15,500
Revenues Less Expenses	1,083,011	629,558	-36,869	575	380



Police Grants

Special Revenue Fund (221)

Accounts for revenues and expenditures for the State Citizens Option for Public Safety (COPS) Programs, which are awarded on an annual basis, Office of Traffic Safety Grants, Justice Assistance Grants, and other law enforcement grants.

Revenues vs. Expenditures

Expand All	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
▶ Revenues	259,226	288,296	460,000	170,000	170,000
▼ Expenses	232,308	268,953	520,000	243,500	243,500
▶ Capital Outlay	166,116	151,088	140,000	150,000	150,000
▶ Operating Expenditures	-243	35,349	380,000	33,500	33,500
▶ Salaries and Employee Benefits	66,435	82,516	0	0	0
▶ Transfers Out	0	0	0	60,000	60,000
Revenues Less Expenses	26,919	19,343	-60,000	-73,500	-73,500



Grants

Special Revenue Fund (222)

Accounts for non-public safety grant activity, including the Permanent Local Housing Allocation from the California Department of Housing and Community Development.

Revenues vs. Expenditures

Expand All	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
► Revenues	0	0	0	1,117,530	558,765
► Expenses	0	0	0	1,117,530	558,765
Revenues Less Expenses	0	0	0	0	0



County Measures B/BB

Special Revenue Funds (230-5)

Accounts for City's share of the proceeds of a one-half cent sales tax increase approved by voters in November 2014, administered by the Alameda County Transportation Commission. The tax and transfers to the City's Capital Improvement Projects Fund provides funding for a variety of transportation maintenance and capital projects.

Revenues vs. Expenditures

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
▼ Revenues	5,378,660	4,929,835	4,558,000	4,982,000	4,982,000
▶ Intergovernmental Revenue	5,251,567	4,876,795	4,558,000	4,982,000	4,982,000
▶ Investment and Property Income	127,094	53,039	0	0	0
▼ Expenses	6,641,718	4,012,928	4,684,400	5,931,524	6,279,500
▶ Transfers Out	6,641,718	4,012,928	4,684,400	5,931,524	6,279,500
Revenues Less Expenses	-1,263,058	916,907	-126,400	-949,524	-1,297,500

Expenditures by Fund

	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
County Measure BB Streets/Road	2,941,019	639,786	1,575,400	2,849,024	3,325,000
County Measure B Streets/Roads	3,177,797	2,150,585	1,913,000	1,672,000	1,930,000
County Measure B Bike/Ped	118,292	251,030	294,000	514,000	297,000
County Measure B Paratransit	131,707	334,719	364,000	317,700	317,700
County Measure BB Paratransit	154,612	359,105	319,000	211,800	211,800
County Measure BB Bike/Ped	118,292	277,705	219,000	367,000	198,000
Total	6,641,718	4,012,928	4,684,400	5,931,524	6,279,500



Commercial Revitalization

Special Revenue Fund (240)

Accounts for funds to be used for the City's Commercial Revitalization programs, including Facade Improvement, marketing for Economic Development, and Small Business District activities. Revenues include rental income, bond funds and developer contributions. Transfers Out are to cover debt service on the City's theater/parking structure.

Revenues vs. Expenditures

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
▼ Revenues	\$ 813,132	\$ 907,201	\$ 834,000	\$ 621,300	\$ 624,115
▶ Investment and Property Income	440,155	389,701	358,000	450,300	453,115
▶ Transfers In	9,996	367,500	325,000	20,000	20,000
▶ Fees and Charges for Services	76,924	150,000	151,000	151,000	151,000
▶ Other Revenue	286,057	0	0	0	0
▼ Expenses	734,717	1,047,901	1,255,231	1,262,366	752,424
▶ Operating Expenditures	357,077	812,874	866,725	892,200	380,200
▶ Transfers Out	330,000	194,000	329,000	329,000	329,000
▶ Cost Allocation	33,129	37,881	39,206	41,166	43,224
▶ Salaries and Employee Benefits	114	1,248	20,300	0	0
▶ Capital Outlay	14,398	1,898	0	0	0
Revenues Less Expenses	\$ 78,415	\$ -140,700	\$ -421,231	\$ -641,066	\$ -128,309

Expenditures by Program

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
▼ Community Development	\$ 720,320	\$ 1,046,003	\$ 1,255,231	\$ 1,262,366	\$ 752,424
Theater Complex	330,000	194,000	329,000	329,000	329,000
Public Art	74,299	95,556	331,783	409,982	222,031
Economic Development	107,070	542,184	120,711	35,184	36,193
Marketing/Business Attraction	91,128	113,621	265,969	165,200	165,200
Façade Improvement	117,823	100,643	207,768	323,000	0
▼ Public Works	14,398	1,898	0	0	0
Public Art Project	14,398	1,898	0	0	0
Total	\$ 734,717	\$ 1,047,901	\$ 1,255,231	\$ 1,262,366	\$ 752,424



Fleet Industrial Supply Center

Special Revenue Fund (241)

Accounts for revenue derived from the Fleet Industrial Supply Center (FISC) leasing activity. Expenditures support related operations and capital improvement expenditures for economic development and community services staff, maintenance of the FISC property, and contractual services related to economic development.

Revenues vs. Expenditures

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
▼ Revenues	331,988	837,717	227,000	10,000	10,000
▶ Other Revenue	64,144	674,237	217,000	0	0
▶ Investment and Property Income	267,844	153,481	10,000	10,000	10,000
▶ Transfers In	0	10,000	0	0	0
▼ Expenses	836,526	883,675	1,575,232	872,159	833,503
▶ Salaries and Employee Benefits	441,935	500,036	554,710	483,635	506,201
▶ Operating Expenditures	183,473	145,242	759,234	195,998	195,998
▶ Cost Allocation	118,118	145,396	153,288	177,526	116,304
▶ Transfers Out	93,000	93,000	93,000	0	0
▶ Capital Outlay	0	0	15,000	15,000	15,000
Revenues Less Expenses	-504,538	-45,957	-1,348,232	-862,159	-823,503



Golf

Special Revenue Fund (250)

The Corica Park Golf Course includes the driving range, 9-hole Par 3 course and two 18-hole courses, proshop and restaurant. The City is in a long-term lease agreement with Greenway Golf to operate, maintain and renovate all aspects of the golf complex. The City is also in a long-term concession agreement with Jim's on the Course for food and beverage operations at Corica Park. The Alameda Recreation and Parks Department oversees both agreements and improvements.

Revenues vs. Expenditures

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
▼ Revenues	260,155	298,156	283,000	360,225	364,496
▶ Investment and Property Income	142,867	171,833	185,000	292,225	296,496
▶ Fees and Charges for Services	89,288	89,997	70,000	40,000	40,000
▶ Other Revenue	28,000	36,325	28,000	28,000	28,000
▼ Expenses	122,923	248,301	226,455	259,891	312,128
▶ Transfers Out	69,789	92,000	131,000	206,000	256,000
▶ Operating Expenditures	31,897	140,306	78,900	20,400	20,400
▶ Cost Allocation	21,229	15,994	16,555	33,491	35,728
▶ Salaries and Employee Benefits	8	0	0	0	0
Revenues Less Expenses	137,232	49,855	56,545	100,334	52,368



Mastick Advisory Board

Special Revenue Fund (251)

The Mastick Senior Center Advisory Board is the active administrative advisory committee for the Mastick Senior Center and undertakes fundraising activities to assist in the support of the Center programs and facility improvements. The 15-member board directs the spending of revenue raised while working collaboratively with 10 support committees and staff to ensure the smooth operation of Mastick Senior Center.

Revenues vs. Expenditures

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
▼ Revenues	210,316	157,078	192,500	44,000	92,000
▶ Other Revenue	209,079	140,799	188,500	32,000	80,000
▶ Investment and Property Income	9,451	24,377	0	12,000	12,000
▶ Fees and Charges for Services	-8,213	-8,098	4,000	0	0
▼ Expenses	179,200	178,143	329,700	105,150	123,075
▶ Operating Expenditures	179,200	164,718	329,700	105,150	123,075
▶ Transfers Out	0	13,426	0	0	0
Revenues Less Expenses	31,116	-21,066	-137,200	-61,150	-31,075



Mastick Senior Center Trust

Special Revenue Fund (252)

Established in 2001 to receive bequests and other monetary gifts intended for the Mastick Senior Center facility and program.

Revenues vs. Expenditures

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
▼ Revenues	17,970	47,457	21,000	0	0
▶ Investment and Property Income	17,970	34,874	3,000	0	0
▶ Other Revenue	0	12,583	18,000	0	0
▼ Expenses	0	2,551	23,500	0	0
▶ Operating Expenditures	0	2,551	23,500	0	0
Revenues Less Expenses	17,970	44,906	-2,500	0	0



Adams Street House

Special Revenue Fund (253)

Accounts for proceeds from sale of the Adams Street House, deposited in a trust fund for the benefit of senior citizen programs.

Revenues vs. Expenditures

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
▼ Revenues	7,912	15,245	1,000	0	0
▶ Investment and Property Income	7,912	15,245	1,000	0	0
▼ Expenses	0	0	25,000	0	0
▶ Operating Expenditures	0	0	25,000	0	0
Revenues Less Expenses	7,912	15,245	-24,000	0	0



Solid Waste Surcharge

Special Revenue Fund (260)

Accounts for revenue collected from the solid waste surcharge on residential and commercial accounts. Expenditures fund the closure and gas monitoring of the former Doolittle landfill. The variance in fund balance is due to expenditures incurred on maintenance of the former landfill. Positions funded by this fund are in the Public Works Department and an operating transfer out is used to partially offset the cost of storm drain-related expenditures.

Revenues vs. Expenditures

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
▼ Revenues	237,126	275,119	178,000	228,170	228,170
▶ Taxes	208,296	217,379	178,000	228,170	228,170
▶ Investment and Property Income	28,830	57,740	0	0	0
▼ Expenses	175,620	198,299	299,918	651,187	156,660
▶ Transfers Out	0	0	0	500,000	0
▶ Operating Expenditures	87,198	94,889	218,450	2,713	2,713
▶ Salaries and Employee Benefits	47,546	61,907	37,689	107,254	111,954
▶ Cost Allocation	40,875	41,503	43,779	41,220	41,993
Revenues Less Expenses	61,506	76,820	-121,918	-423,017	71,510



City Waste Management Program

Special Revenue Fund (261)

Accounts for revenues and expenditures related to the waste management and recycling programs. Revenues are derived from fees paid by the franchisee and interest income. Positions funded by this fund are in the Public Works Department.

Revenues vs. Expenditures

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
▼ Revenues	502,235	568,817	443,300	1,332,327	1,332,327
▶ Fees and Charges for Services	468,234	507,567	443,300	456,432	456,432
▶ Taxes	0	0	0	875,895	875,895
▶ Investment and Property Income	33,741	52,642	0	0	0
▶ Other Revenue	260	8,609	0	0	0
▼ Expenses	818,027	1,026,338	1,090,776	1,036,701	1,047,510
▶ Operating Expenditures	353,665	259,241	233,704	365,029	365,029
▶ Salaries and Employee Benefits	313,590	304,706	361,496	213,951	222,305
▶ Transfers Out	0	300,000	318,000	318,000	318,000
▶ Cost Allocation	148,621	160,168	168,576	139,721	142,176
▶ Capital Outlay	2,150	2,224	9,000	0	0
Revenues Less Expenses	-315,791	-457,521	-647,476	295,626	284,817



Integrated Waste - Measure D

Special Revenue Fund (262)

Accounts for revenues and expenditures related to the waste management and recycling programs. Revenues are derived from state and county grants, including County Measure D. Expenditures support programs intended to reduce solid waste at landfills. Positions funded by this fund are in the Public Works Department.

Revenues vs. Expenditures

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
▼ Revenues	471,032	373,808	220,000	251,000	251,000
▶ Intergovernmental Revenue	328,128	293,741	220,000	251,000	251,000
▶ Other Revenue	110,000	6,233	0	0	0
▶ Investment and Property Income	32,903	73,819	0	0	0
▶ Fees and Charges for Services	0	15	0	0	0
▼ Expenses	146,067	102,816	182,105	536,358	573,756
▶ Operating Expenditures	121,708	79,027	153,268	322,865	352,865
▶ Salaries and Employee Benefits	3,305	0	0	158,116	164,733
▶ Cost Allocation	21,055	23,789	24,837	55,377	56,158
▶ Capital Outlay	0	0	4,000	0	0
Revenues Less Expenses	324,965	270,992	37,895	-285,358	-322,756



Stormwater

Special Revenue Fund (264)

Accounts for revenues from property tax assessments used for expenditures and transfers out for capital projects associated with the City's compliance under the Alameda County Urban Runoff Clean Water Program.

Revenues vs. Expenditures

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
▼ Revenues	2,659,199	2,693,880	5,329,100	5,315,598	5,372,607
▶ Taxes	2,459,929	2,436,835	5,204,600	5,307,079	5,364,088
▶ Investment and Property Income	107,677	143,584	5,500	0	0
▶ Transfers In	66,996	67,000	67,000	0	0
▶ Fees and Charges for Services	24,597	0	50,000	0	0
▶ Other Revenue	0	46,460	2,000	8,519	8,519
▼ Expenses	3,864,316	4,168,037	4,021,650	5,016,933	5,233,715
▶ Salaries and Employee Benefits	1,484,529	1,557,871	1,697,197	1,712,729	1,764,344
▶ Cost Allocation	871,883	1,225,365	1,275,984	1,202,240	1,217,407
▶ Operating Expenditures	837,221	813,743	983,469	1,151,964	1,151,964
▶ Transfers Out	670,683	571,058	0	950,000	1,100,000
▶ Capital Outlay	0	0	65,000	0	0
Revenues Less Expenses	-1,205,117	-1,474,158	1,307,450	298,664	138,892



Parking Fees/Civic Center Garage

Special Revenue Funds (265-6)

Accounts for revenues collected from parking meters and the City parking garage. Expenditures support parking and transportation-related projects. Positions funded by this fund are in the Public Works Department.

Revenues vs. Expenditures

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
▼ Revenues	1,894,645	1,107,735	449,300	1,420,000	1,653,000
▶ Fees and Charges for Services	1,264,208	927,855	388,300	1,110,000	1,343,000
▶ Transfers In	512,000	0	0	250,000	250,000
▶ Fines/Forfeiture/Penalty	60,000	60,000	60,000	60,000	60,000
▶ Investment and Property Income	68,436	113,880	1,000	0	0
▶ Other Revenue	-10,000	6,000	0	0	0
▼ Expenses	2,126,690	1,473,886	1,240,117	2,041,034	2,022,230
▶ Operating Expenditures	487,001	434,182	587,258	1,098,113	1,073,163
▶ Transfers Out	1,287,361	679,400	250,000	250,000	250,000
▶ Cost Allocation	154,230	152,438	159,807	527,660	530,269
▶ Salaries and Employee Benefits	195,948	207,866	243,052	165,261	168,798
▶ Capital Outlay	2,150	0	0	0	0
Revenues Less Expenses	-232,045	-366,152	-790,817	-621,034	-369,230

Expenditures by Fund

	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
Parking Fees	1,631,762	960,543	556,501	1,138,860	1,119,411
Civic Center Garage	494,928	513,344	683,616	902,174	902,819
Total	2,126,690	1,473,886	1,240,117	2,041,034	2,022,230



Oak Tree In-Lieu Fee

Special Revenue Fund (268)

Accounts for all fines, fees or other monies arising from the administration of the City's Historical Advisory Board.

Revenues vs. Expenditures

Expand All	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
▼ Revenues	2,149	8,630	0	8,500	8,500
▶ Fees and Charges for Services	2,000	8,250	0	8,500	8,500
▶ Investment and Property Income	149	380	0	0	0
Revenues Less Expenses	2,149	8,630	0	8,500	8,500



Island City Maintenance Zones 84-2

Special Revenue Funds (270-5)

Accounts for revenues collected from special assessments. Expenditures support landscaping and maintenance throughout the City, as required under various assessment district acts.

Revenues vs. Expenditures

Collapse All	2018-19 Actual	2019-20 Actual	2020-21	2021-22	2022-23
			Amended Budget	Adopted Budget	Adopted Budget
▼ Revenues	\$ 1,614,377	\$ 1,738,941	\$ 1,766,448	\$ 1,747,624	\$ 1,803,808
▶ Taxes	1,502,055	1,648,542	1,758,513	1,747,624	1,803,808
▶ Investment and Property Income	44,270	90,400	5,259	0	0
▶ Fees and Charges for Services	58,052	0	0	0	0
▶ Other Revenue	10,000	0	2,676	0	0
▼ Expenses	1,535,176	1,730,906	2,444,462	1,833,864	1,797,210
▶ Operating Expenditures	1,395,356	1,522,572	2,217,382	1,349,915	1,309,835
▶ Transfers Out	139,820	164,000	176,000	153,063	153,063
▶ Cost Allocation	0	0	0	272,192	272,317
▶ Salaries and Employee Benefits	0	44,334	51,080	58,694	61,995
Revenues Less Expenses	\$ 79,202	\$ 8,036	\$ -678,014	\$ -86,241	\$ 6,598

Expenditures by Fund

	2018-19 Actual	2019-20 Actual	2020-21	2021-22	2022-23
			Amended Budget	Adopted Budget	Adopted Budget
Island City Maint-84-2 Zone 5	\$ 1,016,177	\$ 1,138,976	\$ 1,293,580	\$ 769,338	\$ 779,953
Island City Maint-84-2 Zone 6	327,327	436,505	849,430	694,045	712,590
Island City Maint-84-2 Zone 4	81,952	77,866	187,035	236,664	186,664
Island City Maint-84-2 Zone 8	84,350	64,820	86,311	96,266	98,418
Island City Maint-84-2 Zone 1	10,955	11,393	19,652	24,823	6,857
Island City Maint-84-2 Zone 7	14,415	1,345	8,454	12,728	12,728
Total	\$ 1,535,176	\$ 1,730,906	\$ 2,444,462	\$ 1,833,864	\$ 1,797,210



Assessment District Administration

Special Revenue Fund (276)

Accounts for transfers from assessment district funds to support expenditures for the administration of several municipal service districts. Positions funded by this fund are in the Public Works Department.

Revenues vs. Expenditures

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
▼ Revenues	287,589	328,350	363,000	263,090	263,090
▶ Transfers In	288,623	337,000	363,000	263,090	263,090
▶ Investment and Property Income	-1,034	-8,650	0	0	0
▼ Expenses	430,146	355,972	362,548	288,553	298,054
▶ Cost Allocation	319,185	232,906	243,840	73,882	77,032
▶ Operating Expenditures	41,976	33,684	16,976	182,068	187,530
▶ Salaries and Employee Benefits	68,985	89,382	101,732	32,603	33,492
Revenues Less Expenses	-142,557	-27,622	452	-25,463	-34,964



Marina Cove Mtce Assessment District

Special Revenue Funds (277-8)

Accounts for revenue collected from special assessments levied on property owners in the Marina Cove Maintenance Assessment District. Expenditures and transfers out support improvements and services such as landscape maintenance, protection systems, utilities, water, repairs, and administration. The assessment district is generally described as the area north of Buena Vista Avenue, south of Clement Avenue, and west of Grand Street.

Revenues vs. Expenditures

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
▼ Revenues	115,080	125,397	117,813	117,460	120,984
▶ Taxes	107,573	111,366	116,800	117,460	120,984
▶ Investment and Property Income	7,508	14,031	1,307	0	0
▶ Other Revenue	0	0	-294	0	0
▼ Expenses	122,231	126,884	170,998	210,852	217,758
▶ Operating Expenditures	37,367	35,519	98,105	121,507	126,965
▶ Salaries and Employee Benefits	56,599	60,710	60,893	66,055	67,378
▶ Cost Allocation	18,781	19,654	0	16,585	16,710
▶ Transfers Out	9,483	11,000	12,000	6,705	6,705
Revenues Less Expenses	-7,150	-1,487	-53,185	-93,392	-96,774



Alameda Landing Services District

Special Revenue Fund (279)

Accounts for revenue collected from Special Assessments levied on property owners in the Alameda Landing municipal special district. Expenditures support improvements and services for the district.

Revenues vs. Expenditures

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
▼ Revenues	504,942	576,968	488,500	511,584	526,932
▶ Taxes	473,580	494,713	482,700	511,584	526,932
▶ Investment and Property Income	31,362	82,255	5,800	0	0
▼ Expenses	31,685	47,597	278,783	2,099,635	719,184
▶ Transfers Out	0	0	32,000	1,500,939	57,531
▶ Operating Expenditures	27,975	43,544	242,588	273,414	331,328
▶ Salaries and Employee Benefits	0	0	0	220,692	225,735
▶ Capital Outlay	0	0	0	60,000	60,000
▶ Cost Allocation	3,710	4,053	4,195	44,590	44,590
Revenues Less Expenses	473,257	529,371	209,717	-1,588,051	-192,252



Bayport Municipal Services District

Special Revenue Fund (280)

Accounts for the special assessments, related transfers out and expenditures for various municipal services provided by Community Facilities District No. 03-1. Positions funded by this fund are in the Recreation and Parks Department.

Revenues vs. Expenditures

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
▼ Revenues	736,332	838,376	675,000	895,775	922,648
▶ Taxes	654,634	674,613	665,000	895,775	922,648
▶ Investment and Property Income	81,698	163,763	10,000	0	0
▼ Expenses	635,758	546,089	919,950	3,019,911	826,095
▶ Transfers Out	332,481	216,839	224,000	2,273,561	39,594
▶ Operating Expenditures	145,680	175,537	519,600	413,595	448,665
▶ Salaries and Employee Benefits	142,029	127,273	148,319	243,812	248,223
▶ Cost Allocation	15,569	26,439	28,031	88,943	89,613
Revenues Less Expenses	100,573	292,287	-244,950	-2,124,136	96,553



Alameda Point Services District

Special Revenue Fund (281)

Accounts for revenue collected from Special Assessments levied on property owners at Alameda Point. Expenditures support public services, parks, and transportation demand management services and programs associated with the development of the 68-acre Site A development.

Revenues vs. Expenditures

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
▼ Revenues	\$ 81,076	\$ 326,965	\$ 437,000	\$ 501,000	\$ 511,000
▶ Taxes	80,621	321,584	437,000	501,000	511,000
▶ Investment and Property Income	455	5,381	0	0	0
▼ Expenses	27,909	172,000	479,400	641,164	537,430
▶ Operating Expenditures	27,909	172,000	236,400	183,315	185,814
▶ Salaries and Employee Benefits	0	0	78,000	293,985	309,133
▶ Capital Outlay	0	0	165,000	0	0
▶ Transfers Out	0	0	0	133,459	11,827
▶ Cost Allocation	0	0	0	30,405	30,656
Revenues Less Expenses	\$ 53,166	\$ 154,965	\$ -42,400	\$ -140,164	\$ -26,430

Expenditures by Program

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
▼ Recreation and Parks	\$ 0	\$ 0	\$ 289,000	\$ 310,531	\$ 323,927
Parks Maintenance	0	0	289,000	310,531	323,927
▼ Public Works	0	0	0	330,633	213,503
PW Maintenance Administration	0	0	0	330,633	213,503
▼ Planning/Building/Transprt	27,909	172,000	190,400	0	0
Transportation Demand Mgmt	27,909	172,000	190,400	0	0
Total	\$ 27,909	\$ 172,000	\$ 479,400	\$ 641,164	\$ 537,430



Marina Village Assessment District 89-1

Special Revenue Fund (282)

Accounts for assessments collected from properties within the district to finance the construction of public improvements in the assessment district as needed, funded by operating transfers to the capital reserve.

Revenues vs. Expenditures

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
▼ Revenues	81,076	326,965	437,000	501,000	511,000
▶ Taxes	80,621	321,584	437,000	501,000	511,000
▶ Investment and Property Income	455	5,381	0	0	0
▼ Expenses	27,909	172,000	479,400	641,164	537,430
▶ Operating Expenditures	27,909	172,000	236,400	183,315	185,814
▶ Salaries and Employee Benefits	0	0	78,000	293,985	309,133
▶ Capital Outlay	0	0	165,000	0	0
▼ Transfers Out	0	0	0	133,459	11,827
▶ Transfer Out - AP CFD Cap Res	0	0	0	121,632	0
▶ Transfer Out - Asmt Dist Admin	0	0	0	11,827	11,827
▶ Cost Allocation	0	0	0	30,405	30,656
Revenues Less Expenses	53,166	154,965	-42,400	-140,164	-26,430



Harbor Bay Assessment District

Special Revenue Fund (283)

Accounts for fees collected from properties within the district, which finance the construction of public improvements in the assessment district as needed.

Revenues vs. Expenditures

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
▼ Revenues	8,264	15,579	0	0	0
▶ Investment and Property Income	8,264	15,579	0	0	0
▼ Expenses	8,650	7,660	171,489	89,916	89,916
▶ Operating Expenditures	2,685	0	76,000	76,000	76,000
▶ Transfers Out	0	0	87,500	5,067	5,067
▶ Cost Allocation	5,965	7,660	7,989	8,849	8,849
Revenues Less Expenses	-386	7,918	-171,489	-89,916	-89,916



Alameda Landing 13-1 CPF

Special Revenue Fund (284)

Accounts for revenues from special assessment for capital improvements in the Alameda Landing district.

Revenues vs. Expenditures

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
▼ Revenues	31,763	376,996	172,000	172,000	167,260
▶ Transfers In	26,976	376,996	170,000	170,000	165,260
▶ Investment and Property Income	1,546	0	2,000	2,000	2,000
▶ Taxes	3,241	0	0	0	0
▼ Expenses	1,749	250,937	168,972	203,761	199,021
▶ Operating Expenditures	1,443	250,000	168,000	173,000	168,260
▶ Cost Allocation	306	937	972	19,561	19,561
▶ Transfers Out	0	0	0	11,200	11,200
Revenues Less Expenses	30,014	126,059	3,028	-31,761	-31,761



Marina Cove II 11-1 CPF

Special Revenue Fund (209)

Account for revenues from special assessment for capital improvements in the Marina Cove II district.

Revenues vs. Expenditures

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
▼ Revenues	217,971	246,155	268,600	221,181	227,816
▶ Taxes	205,740	212,253	268,600	221,181	227,816
▶ Investment and Property Income	12,231	33,903	0	0	0
▼ Expenses	4,100	4,651	16,841	412,472	130,366
▶ Transfers Out	0	0	0	301,667	9,770
▶ Operating Expenditures	3,422	3,559	15,700	61,197	70,294
▶ Salaries and Employee Benefits	0	0	0	32,545	33,239
▶ Cost Allocation	678	1,092	1,141	17,063	17,063
Revenues Less Expenses	213,871	241,504	251,759	-191,291	97,450



Bay Farm Island Dike Assessment District

Special Revenue Fund (286)

Accounts for monies collected from property owners for the maintenance and repair of the Bay Farm Island dikes and for improvements made on behalf of the Bay Farm Island Reclamation District.

Revenues vs. Expenditures

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
▼ Revenues	8,052	14,445	0	0	0
▶ Investment and Property Income	8,052	14,445	0	0	0
Expenses	0	0	0	0	0
Revenues Less Expenses	8,052	14,445	0	0	0



Harbor Transportation

Special Revenue Fund (287)

Accounts for funds derived from the construction improvement tax generated on Harbor Bay Island; an allocation of tax increment of the Harbor Bay Business Park; and interest income on fund balance. Expenditures and transfers out support the transportation improvement infrastructure agreement with Harbor Bay Isle, primarily with capital project support to the Harbor Bay Ferry.

Revenues vs. Expenditures

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
▼ Revenues	1,104,427	449,300	619,000	607,000	607,000
▶ Taxes	1,058,506	351,070	611,625	600,000	600,000
▶ Investment and Property Income	45,921	98,231	7,000	7,000	7,000
▶ Other Revenue	0	0	375	0	0
▼ Expenses	510,502	737,084	560,600	546,277	546,277
▶ Operating Expenditures	500,000	500,000	546,000	546,000	546,000
▶ Transfers Out	0	222,977	0	0	0
▶ Cost Allocation	10,502	14,107	14,600	277	277
Revenues Less Expenses	593,925	-287,784	58,400	60,723	60,723



Alameda Point

Special Revenue Fund (290)

Accounts for lease income revenue and related activities, and general operation expenditures and transfers to other funds associated with the reuse of and capital improvements at Alameda Point (the former Naval Air Station).

Revenues vs. Expenditures

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
▼ Revenues	\$ 32,309,558	\$ 17,879,508	\$ 13,228,000	\$ 13,228,000	\$ 13,228,000
▼ Investment and Property Income	16,092,590	16,662,954	13,228,000	13,228,000	13,228,000
▶ Property Income	15,495,614	14,990,140	13,165,000	13,165,000	13,165,000
▶ Investment Income	596,975	1,672,814	63,000	63,000	63,000
▼ Other Revenue	16,216,969	1,216,553	0	0	0
▶ Proceeds from Sale of Assets	15,993,794	0	0	0	0
▶ Other Revenue	205,704	1,191,553	0	0	0
▶ Developer Contributions	17,471	25,000	0	0	0
▼ Expenses	10,173,403	35,823,712	9,797,303	9,708,491	9,870,638
▶ Transfers Out	1,900,690	29,221,320	915,000	2,183,000	2,273,000
▶ Operating Expenditures	5,933,940	5,021,855	7,097,992	5,603,650	5,603,650
▶ Salaries and Employee Benefits	889,550	1,014,454	896,149	1,297,179	1,345,539
▶ Cost Allocation	1,449,223	566,083	868,162	604,662	628,449
▶ Capital Outlay	0	0	20,000	20,000	20,000
Revenues Less Expenses	\$ 22,136,155	\$ -17,944,205	\$ 3,430,697	\$ 3,519,509	\$ 3,357,362

Expenditures by Program

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
▼ Community Development	10,173,403	35,823,712	9,797,303	9,708,491	9,870,638
Alameda Point Lease Activity	9,196,118	34,676,897	8,886,181	8,630,333	8,782,659
Alameda Point Housing Rentals	728,869	865,103	625,000	715,000	715,000
Economic Development	248,415	281,712	286,122	363,158	372,980
▼ Public Works	2,737,564	2,594,051	3,655,856	2,370,052	2,391,203
Facility Maintenance	2,737,564	2,594,051	3,655,856	2,370,052	2,391,203
Total	12,910,967	38,417,764	13,453,159	12,078,543	12,261,842



Capital Projects Funds

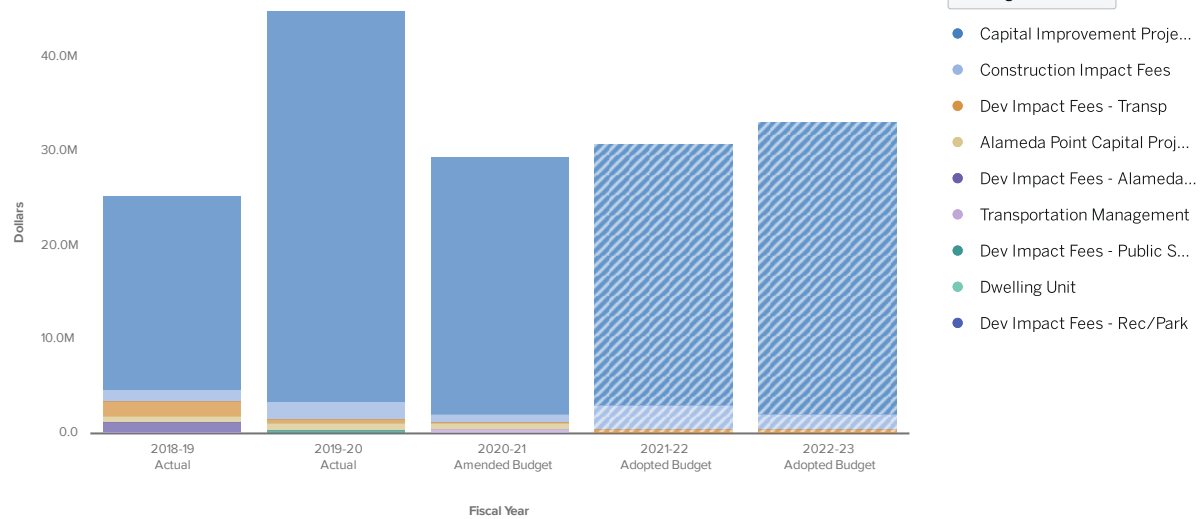
FY 2021-23 Budget

301 Alameda Point Capital Projects
302 Construction Impact Fees

303 Dwelling Unit
305-9 Development Impact Fees

310 Capital Improvement Projects
320 Transportation Management

Visualization



	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
Capital Improvement Projects	\$ 20,625,736	\$ 41,467,302	\$ 27,387,395	\$ 27,732,910	\$ 31,058,374
Construction Impact Fees	1,254,791	1,769,028	785,000	2,517,000	1,517,000
Dev Impact Fees - Transp	1,527,370	426,777	200,000	450,000	450,000
Alameda Point Capital Projects	700,734	743,047	580,378	0	0
Dev Impact Fees - Alameda Point	1,012,068	0	0	0	0
Transportation Management	128,773	12,940	546,549	130,000	130,000
Dev Impact Fees - Public Safety	0	354,116	0	0	0
Dwelling Unit	73,917	52,000	0	0	0
Dev Impact Fees - Rec/Park	29,402	27,020	0	0	0
Total	\$ 25,352,791	\$ 44,852,231	\$ 29,499,322	\$ 30,829,910	\$ 33,155,374



Alameda Point Capital Projects

Capital Projects Fund (301)

Accounts for building sales in Alameda Point's Adaptive Reuse Area that are deposited for improvements consistent with Alameda Point's Master Infrastructure Plan and the City's agreement with the United States Navy. As sufficient proceeds are made available, back bone infrastructure (water, electrical, natural gas, and telecommunication systems) will be renewed and streets will be reconstructed with new surface improvements (trees, lighting, etc.).

Revenues vs. Expenditures

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
▼ Revenues	1,149,747	28,773,633	0	0	0
▶ Transfers In	1,012,068	28,426,820	0	0	0
▶ Investment and Property Income	137,680	346,813	0	0	0
▼ Expenses	700,734	743,047	580,378	0	0
▶ Capital Outlay	695,047	731,647	580,378	0	0
▶ Operating Expenditures	5,687	11,400	0	0	0
Revenues Less Expenses	449,014	28,030,587	-580,378	0	0



Construction Impact Fees

Capital Projects Fund (302)

Accounts for fees collected on new construction of real property. The amount of the tax is set by resolution. Expenditures and transfers out support capital improvement projects.

Revenues vs. Expenditures

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
▼ Revenues	1,188,046	1,354,542	657,000	1,200,000	1,200,000
▶ Taxes	1,129,988	1,239,782	647,000	1,200,000	1,200,000
▶ Investment and Property Income	58,058	114,760	10,000	0	0
▼ Expenses	1,254,791	1,769,028	785,000	2,517,000	1,517,000
▶ Transfers Out	1,254,791	1,769,028	785,000	2,517,000	1,517,000
Revenues Less Expenses	-66,745	-414,486	-128,000	-1,317,000	-317,000



Dwelling Unit

Capital Projects Fund (303)

Accounts for revenues collected from fees required of all new construction in accordance with State law. Monies are accumulated and appropriated for new park acquisition development.

Revenues vs. Expenditures

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
▼ Revenues	3,507	2,728	0	0	0
▶ Investment and Property Income	3,507	2,728	0	0	0
▼ Expenses	73,917	52,000	0	0	0
▶ Transfers Out	73,917	52,000	0	0	0
Revenues Less Expenses	-70,411	-49,272	0	0	0



Development Impact Fees

Capital Projects Funds (305-9)

Accounts for revenues from Citywide Development Impact Fees required from certain new developments in accordance with State law, to be used to mitigate the impacts on the expansion and condition of public facilities imposed by new development. Fees and operating transfers out fund various improvements or replacement categories such as public safety, parks, recreation, public buildings, traffic and other facilities.

Revenues vs. Expenditures

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
▼ Revenues	\$ 823,110	\$ 4,606,131	\$ 1,527,000	\$ 4,360,000	\$ 3,620,000
▶ Fees and Charges for Services	750,446	4,452,877	1,519,000	4,360,000	3,620,000
▶ Investment and Property Income	72,663	153,254	8,000	0	0
▼ Expenses	2,568,840	807,913	200,000	450,000	450,000
▶ Transfers Out	2,539,437	471,738	200,000	450,000	450,000
▶ Capital Outlay	0	354,116	0	0	0
▶ Debt Service	29,402	-17,941	0	0	0
Revenues Less Expenses	\$ -1,745,730	\$ 3,798,218	\$ 1,327,000	\$ 3,910,000	\$ 3,170,000

Expenditures by Fund

	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
Dev Impact Fees - Transp	\$ 1,527,370	\$ 426,777	\$ 200,000	\$ 450,000	\$ 450,000
Dev Impact Fees - Alameda Point	1,012,068	0	0	0	0
Dev Impact Fees - Public Safety	0	354,116	0	0	0
Dev Impact Fees - Rec/Park	29,402	27,020	0	0	0
Total	\$ 2,568,840	\$ 807,913	\$ 200,000	\$ 450,000	\$ 450,000



Capital Improvement Projects

Capital Projects Fund (310)

Accounts for funds expended for major capital improvement projects not accounted for in one of the other City's funds as well as public works development activities. This fund is funded primarily by operating transfers from other funds and grants. See the Capital Budget for details on capital and maintenance projects proposed for the next two fiscal years.

Revenues vs. Expenditures

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
▼ Revenues	\$ 25,818,609	\$ 29,921,630	\$ 24,309,249	\$ 26,427,598	\$ 29,544,292
▶ Transfers In	17,761,043	13,402,157	13,950,306	15,519,024	14,381,000
▶ Intergovernmental Revenue	3,035,119	6,975,431	3,865,000	7,015,076	11,225,000
▶ Fees and Charges for Services	2,999,458	3,126,888	3,872,943	3,627,998	3,670,792
▶ Other Revenue	1,829,908	6,193,514	2,565,000	50,000	50,000
▶ Licenses and Permits	125,136	62,445	55,000	82,500	82,500
▶ Investment and Property Income	40,223	136,758	1,000	106,000	108,000
▶ Taxes	27,722	24,437	0	27,000	27,000
▼ Expenses	20,625,736	41,467,302	27,387,395	27,732,910	31,058,374
▶ Capital Outlay	15,709,204	35,598,464	19,088,067	22,693,000	25,767,000
▶ Salaries and Employee Benefits	3,976,514	4,517,423	5,255,635	5,856,777	6,077,264
▶ Operating Expenditures	1,664,615	1,986,340	3,004,196	218,385	218,385
▶ Transfers Out	0	0	737,407	0	0
▶ Cost Allocation	-724,597	-634,924	-697,911	-1,035,252	-1,004,275
Revenues Less Expenses	\$ 5,192,872	\$ -11,545,672	\$ -3,078,145	\$ -1,305,312	\$ -1,514,082

Expenditures by Program/Project

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
▼ Public Works	\$ 13,911,016	\$ 14,721,922	\$ 20,565,273	\$ 19,456,910	\$ 16,800,374
Pavement Management	5,267,278	3,805,896	5,852,512	5,101,000	4,016,000
Engineering & Inspection	3,532,750	3,890,168	4,609,375	4,973,319	5,122,460
Urban Forest - Trees	0	1,115,481	1,549,537	2,589,000	2,589,000
Street, Park & Park Light	202,171	924,657	2,840,000	1,300,000	300,000
Inactive CIP	3,385,853	702,420	1,022,463	0	0
Traffic Signals & Systems	517,929	1,005,008	777,454	873,000	600,000
Sidewalks	0	374,337	600,000	1,000,000	1,000,000
AP Big Whites Painting	0	0	0	1,400,000	1,400,000
Stormwater Management	221,898	467,188	25,569	350,000	960,000
Otis/Pacific Resurfacing	109,629	1,376,425	0	0	0
Lagoon Maintenance	27,396	176,679	424,786	250,000	250,000
Signs, Pavement Markings	0	0	528,524	200,000	200,000
Stormwater Pump Station	24,477	285,745	118,337	450,000	0
Shoreline Park Pathway Lighting	0	18,722	536,638	0	0
PW Administration	-86,408	133,021	217,418	69,591	171,914
Doolittle Landfill-Flare & Piping Replacement	0	0	0	500,000	0
Parking-Main Street	179,489	95,826	200,000	0	0
Sea Level Rise-Veterans Court & BFI	0	0	350,000	100,000	0
Climate Plan	317,657	126,195	0	0	0
Sea Level Rise Adaptation	0	0	110,000	200,000	0
Seaplane Ferry Parking	0	0	300,000	0	0
Shoreline Maintenance	0	1,446	138,000	51,000	51,000
Parking-Harbor Bay	8,855	5,727	200,000	0	0
Parking	145,361	49,400	14,660	0	0
Green Infrastructure/Trash Capture	0	0	0	50,000	140,000
Commercial/Slow Streets	0	0	150,000	0	0
Lagoons	11,880	100,285	0	0	0
Harbor Bay Lagoon Gate	11,789	46,202	0	0	0
Bayview Weir	16,520	12,105	0	0	0
Inner Harbor Tidal Canal	16,494	8,990	0	0	0
▼ Planning/Building/Transprt	3,788,437	23,292,246	4,860,221	7,345,000	13,350,000
Seaplane Lagoon Ferry Terminal	1,078,984	17,730,706	353,001	0	0
Bay Farm Island Intersection Ctrl	0	0	0	0	12,200,000
Clement Ave CAT - Grand to Broadway	414,476	532,112	900,000	5,172,000	0
Cross Alameda Trail	1,604,417	4,185,387	444,220	0	0
Clement & Tilden Way Complete St	85,766	35,486	1,532,000	0	0
West End Bike/Ped Crossing	0	0	0	1,355,000	200,000
Clement Ave Safety Improvements	200,621	324,685	906,000	0	0
Traffic Calming	0	78,544	450,000	250,000	250,000
Active Transportation Plan Projects	0	0	0	100,000	500,000
Otis Drive Traffic Calming	149,099	155,401	275,000	0	0
Safe Routes to School	0	0	0	268,000	100,000
Park St Corridor Ops Imp	240,070	25,414	0	0	0
Lincoln/Marshall Safety Improvements	0	0	0	200,000	0

Cross Alameda Trail (Sweeney)	15,030	119,913	0	0	0
Bike/Ped	0	104,597	0	0	0
Smart Cities/Trfc Signal Modernization	0	0	0	0	100,000
Bicycle Pedestrian	-25	0	0	0	0
▼ Recreation and Parks	2,926,283	3,048,111	893,502	931,000	908,000
Sweeney Park	2,280,873	83,711	0	0	0
Krusi Park	263,223	1,120,340	328,032	0	0
Encinal Boat Ramp Design	170,902	1,456,285	35,470	0	0
Park Maintenance	0	179,760	300,000	556,000	383,000
Playground Replacement	0	0	0	0	475,000
Park Trails/Sidewalk Repair	155,856	51,564	0	50,000	50,000
Littlejohn Park Rebuild	0	0	0	250,000	0
Woodstock Park Rec Center	0	0	190,000	0	0
East End/Harbor Bay Dog Park	0	0	0	75,000	0
New City Aquatic Center	0	73,000	0	0	0
Golf Parking Lot Imp	54,847	12,401	0	0	0
AP Gym-Modular Restroom	0	49,231	0	0	0
De-Pave Park	0	0	25,000	0	0
Mastick Center Improvements	0	3,537	15,000	0	0
Mastick Front Entry Imp	0	13,426	0	0	0
Estuary Park	583	4,857	0	0	0
▼ Non-Department	0	405,024	1,068,398	0	0
COVID-19	0	405,024	1,068,398	0	0
Total	20,625,736	41,467,302	27,387,395	27,732,910	31,058,374



Transportation Management

Capital Projects Fund (320)

Accounts for the revenue collected from Alameda Point tenants for traffic mitigation fees to fund the implementation of the City Transportation System Management/Transportation Demand Management (TSM/TDM) programs. Expenditures support the Alameda Point TDM plan related to traffic and transportation flow.

Revenues vs. Expenditures

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
▼ Revenues	118,250	158,869	547,000	130,000	130,000
▶ Fees and Charges for Services	116,672	132,950	547,000	130,000	130,000
▶ Other Revenue	0	20,899	0	0	0
▶ Investment and Property Income	1,578	5,020	0	0	0
▽ Expenses	128,773	12,940	546,549	130,000	130,000
▶ Operating Expenditures	128,773	11,540	545,100	130,000	130,000
▶ Cost Allocation	0	1,400	1,449	0	0
Revenues Less Expenses	-10,524	145,929	451	0	0



Debt Service Funds

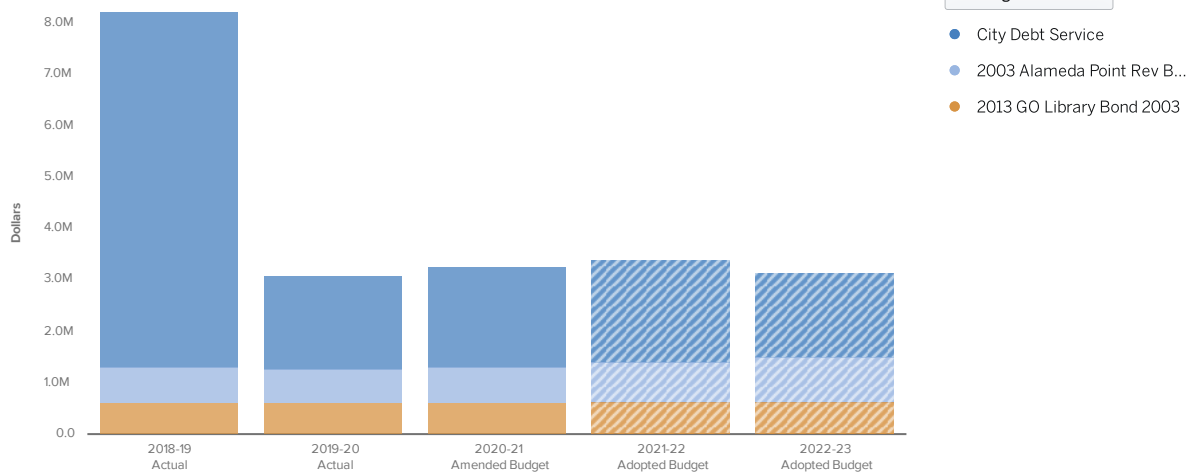
FY 2021-23 Budget

401 City Debt Service

410 2013 GO Library Bond 2003

420 2003 Alameda Point Revenue Bonds

Visualization



Fiscal Year

	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
City Debt Service	6,890,208	1,805,182	1,943,000	2,000,725	1,653,600
2003 Alameda Point Rev Bonds	697,003	654,902	690,000	783,000	873,000
2013 GO Library Bond 2003	620,894	624,718	624,000	626,500	624,500
Total	8,208,105	3,084,802	3,257,000	3,410,225	3,151,100



City Debt Service

Debt Service Fund (401)

Accounts for debt service on:

1. The \$3,000,000 I-Bank loan for the construction of Fire Station No. 3 (FS3). The loan will be paid off within 30 years (maturity year - 2035) and the main funding source for repayment is the General Fund.
2. The HUD 108 loan for the Civic Center Parking Garage/Historic Theater project. Revenues include loan drawdown, rental income from the historic theater and several other ground-floor retail outlets, including transfers from the Civic Center Garage Fund. The original amount of the loans issued was \$7,000,000, and the maturity date of the loan is August 1, 2027. The loan carries a variable rate of 20 points above the LIBOR rate.
3. The 2008 refinancing of the Police Building/Jail and the Certificates of Participation. Revenues are transferred from the Police/Fire Construction Impact Fund, the Library Fund, the Golf Fund, and the General Fund. The original amount of the bonds issued was \$4,575,000. The interest is between 4% to 5%, and the maturity date of the bonds is May 1, 2022.
4. The 2013 Certificates of Participation used to refund the 2002 Certificates of Participation (City Hall Refinancing Project), used to repurchase the City's 1995 Certificates of Participation, which were in turn issued to finance the City Hall and certain Fire Station Facilities Seismic Upgrade and Renovation Projects. The original amount of the bonds issued was \$11,370,000. The maturity date of the bonds is May 1, 2030.

Revenues vs. Expenditures

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
▼ Revenues	\$ 6,835,413	\$ 1,818,086	\$ 1,943,000	\$ 2,001,200	\$ 1,652,940
▶ Transfers In	1,922,778	1,806,500	1,942,000	2,001,200	1,652,940
▶ Other Revenue	4,906,746	0	0	0	0
▶ Investment and Property Income	5,888	11,586	1,000	0	0
▼ Expenses	6,890,208	1,805,182	1,943,000	2,000,725	1,653,600
▶ Debt Service	6,877,963	1,793,320	1,931,000	1,988,725	1,641,600
▶ Operating Expenditures	12,245	11,861	12,000	12,000	12,000
Revenues Less Expenses	\$ -54,795	\$ 12,904	\$ 0	\$ 475	\$ -660

Expenditures by Issuance

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
▼ Community Development	5,526,938	445,007	580,000	636,000	652,000
HUD 108 Loan	5,526,938	445,007	580,000	636,000	652,000
▼ Non-Department	1,363,270	1,360,174	1,363,000	1,364,725	1,001,600
2013 COPS Refi	790,025	787,385	787,000	790,200	787,600
2008 COP Lib/Golf/Pol	361,061	361,061	363,000	362,525	2,000
FS3 I-Bank Debt Service	212,184	211,728	213,000	212,000	212,000
Total	6,890,208	1,805,182	1,943,000	2,000,725	1,653,600



2013 GO Library Bond 2003

Debt Service Fund (410)

Accounts for general obligation bonds issued in March 2003 to finance the acquisition and construction of a new main library and improvements to two branches. Repayment of the bonds is secured by the voter-approved Measure O property tax. The original amount of bonds issued was \$10,600,000. The interest rate is between 2% to 5%, and the maturity date of the bonds is August 1, 2033.

Revenues vs. Expenditures

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
▼ Revenues	663,301	643,444	607,000	626,500	626,500
▶ Taxes	648,725	613,958	600,000	611,500	611,500
▶ Investment and Property Income	14,576	29,485	7,000	15,000	15,000
▼ Expenses	620,894	624,718	624,000	626,500	624,500
▶ Debt Service	620,144	623,968	623,000	625,500	623,500
▶ Operating Expenditures	750	750	1,000	1,000	1,000
Revenues Less Expenses	42,406	18,725	-17,000	0	2,000



2003 Alameda Point Revenue Bonds

Debt Service Fund (420)

Accounts for debt service on Demand Revenue Bonds issued in December 2003 by the Alameda Public Financing Authority to refund the 1999 Alameda Reuse and Redevelopment Authority (ARRA) Revenue Bonds and to finance professional land use planning and other activities required in the redevelopment process at Alameda Point. Debt is repaid solely from rental revenues paid to ARRA transferred from Alameda Point Fund 290. The original issued amount was \$13,440,000. The interest rate is variable and determined on a weekly basis and the maturity date of the bonds is December 1, 2033. Note that ARRA was disbanded during FY 2011-12 and it is now considered part of the City's Community Development Department.

Revenues vs. Expenditures

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
▼ Revenues	701,175	697,318	690,000	783,000	873,000
▶ Transfers In	700,690	697,000	690,000	783,000	873,000
▶ Investment and Property Income	485	318	0	0	0
▼ Expenses	697,003	654,902	690,000	783,000	873,000
▶ Debt Service	565,399	526,045	567,000	660,000	750,000
▶ Operating Expenditures	131,604	128,857	123,000	123,000	123,000
Revenues Less Expenses	4,172	42,416	0	0	0

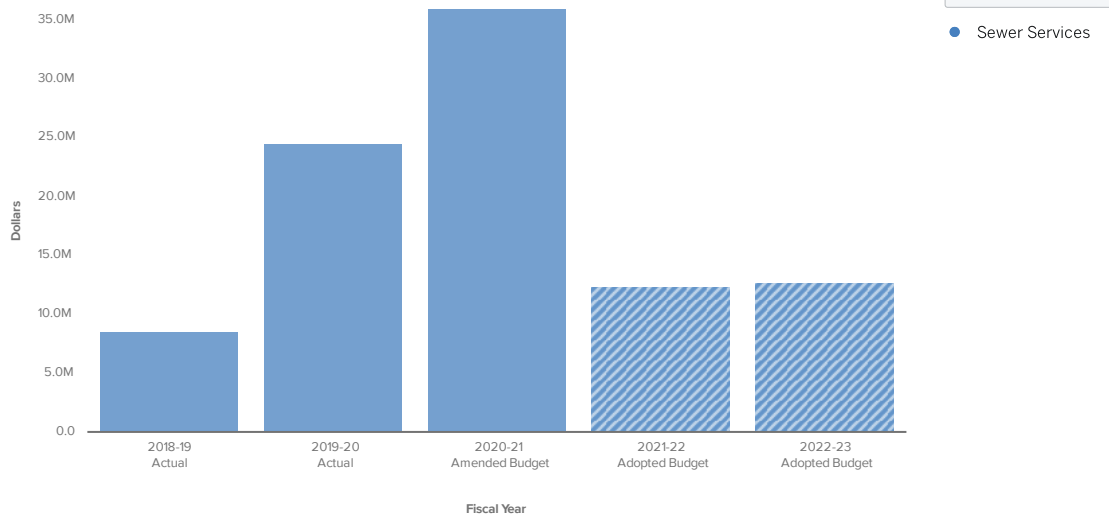


Enterprise Fund

FY 2021-23 Budget

501 Sewer Services

Visualization



	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
Sewer Services	8,558,064	24,510,991	35,864,374	12,403,217	12,742,739
Total	8,558,064	24,510,991	35,864,374	12,403,217	12,742,739



Sewer Services

Enterprise Fund (501)

Accounts for all transactions related to the operation of the municipal sewer system, including operations, maintenance, capital financing, debt service, billing and collections. Capital assets are comprised of property and equipment. Positions funded by this fund are in the Public Works Department.

Revenues vs. Expenditures

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
▼ Revenues	13,989,863	30,254,046	22,175,800	12,893,000	13,329,100
▶ Taxes	10,489,946	10,792,083	10,665,000	11,858,000	12,285,000
▶ Transfers In	2,236,549	17,906,818	10,764,800	0	0
▶ Fees and Charges for Services	726,193	451,212	615,000	672,000	692,000
▶ Investment and Property Income	536,673	979,704	131,000	126,000	107,100
▶ Other Revenue	503	124,230	0	237,000	245,000
▼ Expenses	8,558,064	24,510,991	35,864,374	12,403,217	12,742,739
▶ Capital Outlay	1,242,123	592,206	20,056,220	7,400,000	7,650,000
▶ Transfers Out	2,250,622	18,492,694	11,088,800	336,000	348,000
▶ Operating Expenditures	2,308,908	2,572,369	1,567,247	1,636,493	1,638,374
▶ Salaries and Employee Benefits	1,455,312	1,648,251	1,426,609	1,361,287	1,406,910
▶ Cost Allocation	888,003	812,355	855,498	803,337	833,455
▶ Debt Service	413,096	393,116	870,000	866,100	866,000
Revenues Less Expenses	5,431,799	5,743,054	-13,688,574	489,783	586,361



Internal Service Funds

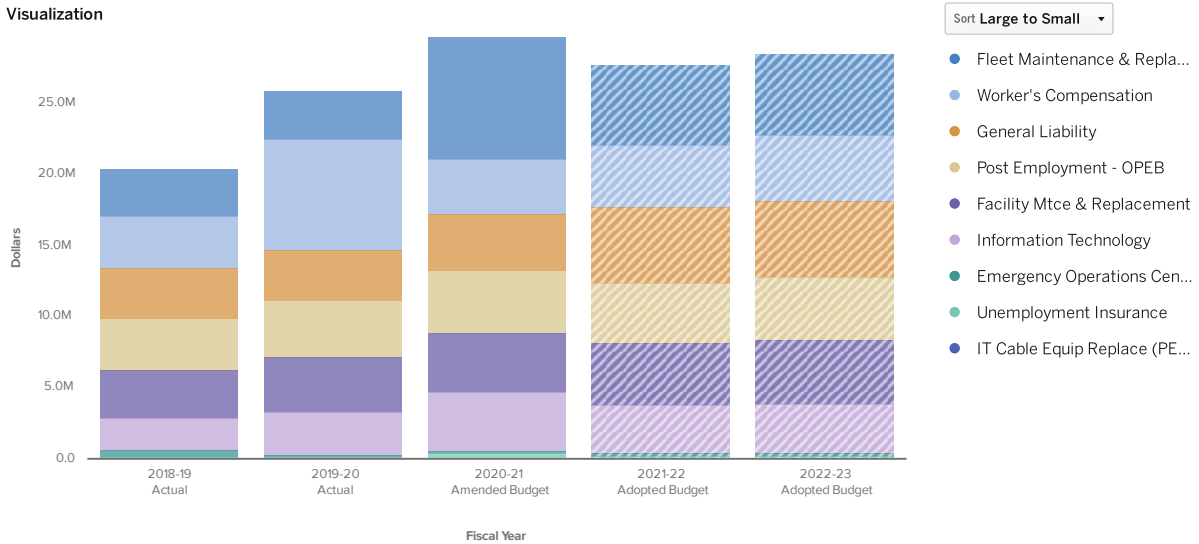
FY 2021-23 Budget

601 Fleet Maintenance & Replacement
603 Facility Maintenance & Replacement
605 Emergency Operations Center

606 Information Technology
609 IT Cable Equipment Replacement (PEG)
610 Workers' Compensation

611 General Liability
612 Unemployment Insurance
613 Post Employment - OPEB

Visualization



	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
Fleet Maintenance & Replacement	3,328,715	3,381,912	8,543,966	5,610,325	5,606,874
Worker's Compensation	3,682,686	7,844,035	3,918,324	4,364,457	4,714,461
General Liability	3,498,314	3,567,254	3,918,422	5,389,898	5,319,638
Post Employment - OPEB	3,612,456	3,927,888	4,378,000	4,175,000	4,362,000
Facility Mtce & Replacement	3,430,301	3,879,664	4,148,322	4,337,459	4,539,848
Information Technology	2,254,837	3,039,057	4,193,158	3,433,014	3,511,688
Emergency Operations Center	463,205	166,905	158,834	155,761	157,000
Unemployment Insurance	66,204	106,527	312,000	162,000	162,000
IT Cable Equip Replace (PEG)	94,469	24,552	100,000	71,500	71,500
Total	20,431,186	25,937,795	29,671,026	27,699,414	28,445,009



Fleet Maintenance & Replacement

Internal Service Fund (601)

Accounts for equipment replacement and maintenance for the City's Fleet Maintenance and Replacement programs for equipment with value greater than \$25,000 and/or a minimum useful life of 10 years. Expenditures are for replacement of equipment which supports municipal operations and routine maintenance and emergency repairs of City vehicles, including public safety and Alameda Municipal Power. Revenues for equipment replacement are derived from operating department charges in an amount equal to the annual depreciation of the existing equipment and from the sale of discarded assets, and maintenance revenues are reimbursements from departments for the cost of providing fleet maintenance services.

Revenues vs. Expenditures

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
▼ Revenues	4,398,693	5,179,282	4,925,338	4,738,081	4,738,081
▶ Fees and Charges for Services	4,077,128	4,510,899	4,740,960	4,738,081	4,738,081
▶ Investment and Property Income	168,167	279,832	67,378	0	0
▶ Transfers In	117,000	235,720	117,000	0	0
▶ Other Revenue	36,399	152,831	0	0	0
▼ Expenses	3,328,715	3,381,912	8,543,966	5,610,325	5,606,874
▶ Capital Outlay	1,241,985	1,125,706	5,446,661	2,939,000	2,939,000
▶ Operating Expenditures	1,032,279	972,148	1,008,400	1,483,751	1,446,961
▶ Salaries and Employee Benefits	679,470	718,382	797,609	759,440	786,997
▶ Cost Allocation	356,972	492,360	425,117	428,134	433,916
▶ Debt Service	87,842	73,316	866,179	0	0
▶ Transfers Out	-69,833	0	0	0	0
Revenues Less Expenses	1,069,978	1,797,370	-3,618,628	-872,244	-868,793

Expenditures by Program

	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
Fleet Replacement	1,047,621	888,118	6,144,640	3,002,000	3,002,000
Fleet Maintenance	2,245,566	2,493,794	2,399,326	2,608,325	2,604,874
Total	3,293,187	3,381,912	8,543,966	5,610,325	5,606,874



Facility Maintenance & Replacement

Internal Service Fund (603)

This fund provides for maintenance and replacement of all City facilities and related building components. The Facility Replacement charges and expenditure budget is based on the City's facilities condition assessment, which identifies high priority repair and improvement projects to be implemented over the next 12 years.

The Facility Maintenance budget provides for maintenance and emergency structural repair services for all City facilities, including City Hall, City Hall West, branch libraries, fire stations, recreation centers, and maintenance centers. The program also manages the city-wide janitorial contract and provides operational support to all City departments. The Facility Maintenance program includes a reserve and the source of revenue is reimbursement from departments for the cost of providing facility maintenance services.

Revenues vs. Expenditures

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
▼ Revenues	3,217,405	3,511,270	3,101,212	4,077,315	4,226,890
▶ Fees and Charges for Services	2,599,375	3,295,287	2,213,664	4,077,315	4,226,890
▶ Transfers In	500,004	0	887,548	0	0
▶ Investment and Property Income	118,026	213,635	0	0	0
▶ Other Revenue	0	2,348	0	0	0
▼ Expenses	3,430,301	3,879,664	4,148,322	4,337,459	4,539,848
▶ Operating Expenditures	1,528,431	1,522,232	2,570,427	1,650,670	1,827,928
▶ Capital Outlay	1,528,013	1,817,042	1,015,674	1,817,000	1,817,000
▶ Salaries and Employee Benefits	273,394	304,387	314,712	519,398	538,449
▶ Cost Allocation	100,463	236,002	247,508	350,391	356,471
Revenues Less Expenses	-212,896	-368,394	-1,047,110	-260,144	-312,958

Expenditures by Program

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
▼ Public Works	3,430,301	3,859,041	3,922,752	4,337,459	4,539,848
Facility Maintenance	1,328,179	1,621,003	1,845,556	2,486,486	2,688,875
City Buildings	2,102,122	2,198,080	104,105	1,817,000	1,817,000
City Buildings - Public Safety	0	225	711,000	0	0
Shoreline Park Pathway Lighting	0	0	686,778	0	0
Facility Replacement	0	39,733	575,313	33,973	33,973
▼ Recreation and Parks	0	20,622	225,569	0	0
AP Gym-Modular Restroom	0	8,661	225,569	0	0
Officer's Club Improvements	0	11,961	0	0	0
Total	3,430,301	3,879,664	4,148,322	4,337,459	4,539,848



Emergency Operations Center

Internal Service Fund (605)

Accounts for City's Emergency Operations Center operating activities, reimbursed through charges assessed to other City departments.

Revenues vs. Expenditures

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
▼ Revenues	1,314,873	150,832	148,000	131,000	131,000
▶ Other Revenue	757,315	0	0	0	0
▶ Fees and Charges for Services	148,000	148,000	148,000	131,000	131,000
▶ Transfers In	408,626	0	0	0	0
▶ Investment and Property Income	933	2,832	0	0	0
▼ Expenses	463,205	166,905	158,834	155,761	157,000
▶ Operating Expenditures	128,824	140,558	130,981	130,981	130,981
▶ Transfers Out	328,014	0	0	0	0
▶ Salaries and Employee Benefits	0	22,580	23,954	24,780	26,019
▶ Cost Allocation	0	3,767	3,899	0	0
▶ Debt Service	6,367	0	0	0	0
Revenues Less Expenses	851,668	-16,074	-10,834	-24,761	-26,000



Information Technology

Internal Service Fund (606)

Accounts for the administration and operations of the City's computer and telecommunication services and costs associated with various information technology equipment, including a replacement reserve. The source of revenue is departmental charges for active users. Includes reserves for future replacement of information technology equipment.

Revenues vs. Expenditures

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
▼ Revenues	\$ 4,076,960	\$ 4,734,405	\$ 2,671,122	\$ 2,997,610	\$ 2,997,610
▶ Fees and Charges for Services	2,627,112	2,291,538	2,667,122	2,997,610	2,997,610
▶ Transfers In	1,350,000	2,147,000	0	0	0
▶ Investment and Property Income	99,847	295,866	4,000	0	0
▼ Expenses	2,254,837	3,039,057	4,193,158	3,433,014	3,511,688
▶ Salaries and Employee Benefits	1,119,218	928,688	1,129,665	1,467,807	1,543,405
▶ Operating Expenditures	468,592	651,410	1,292,139	1,586,149	1,586,149
▶ Capital Outlay	590,330	1,381,956	1,710,775	260,000	260,000
▶ Cost Allocation	76,697	77,003	60,579	119,058	122,134
Revenues Less Expenses	\$ 1,822,123	\$ 1,695,348	\$ -1,522,036	\$ -435,404	\$ -514,078

Expenditures by Program/Project

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
▼ Information Technology	\$ 2,254,837	\$ 3,039,057	\$ 4,193,158	\$ 3,433,014	\$ 3,511,688
Information Technology Admin	1,649,729	1,575,104	2,007,383	2,456,314	2,686,688
IT Equipment Replacement	362,495	282,075	735,775	825,000	825,000
ERP Implementation	28,110	742,170	450,000	151,700	0
Electronic Doc Mgmt/GIS	0	0	1,000,000	0	0
Strategic Technology Plan	81,818	187,732	0	0	0
PD Dispatch Software	0	251,975	0	0	0
Citywide Wi-Fi	132,685	0	0	0	0
Total	\$ 2,254,837	\$ 3,039,057	\$ 4,193,158	\$ 3,433,014	\$ 3,511,688



IT Cable Equipment (PEG)

Internal Service Fund (609)

Accounts for revenues and expenditures related to the City's cable equipment, which broadcasts City meetings from City Hall and provides a public/educational cable broadcast studio in conjunction with the School District. The primary revenue source is additional charge to cable providers, which can only be used for Public, Educational, and Government (PEG) equipment expenditures.

Revenues vs. Expenditures

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
▼ Revenues	204,943	217,787	203,000	170,000	170,000
▶ Taxes	184,455	173,428	200,000	170,000	170,000
▶ Investment and Property Income	20,488	44,359	3,000	0	0
▼ Expenses	94,469	24,552	100,000	71,500	71,500
▶ Operating Expenditures	94,469	24,552	100,000	71,500	71,500
▶ Transfers Out	69,833	0	0	0	0
▶ Capital Outlay	-69,833	0	0	0	0
Revenues Less Expenses	110,474	193,234	103,000	98,500	98,500



Workers' Compensation

Internal Service Fund (610)

Accounts for the City's Workers' Compensation program, including claims liability and claims incurred but not reported, overseeing and managing the third party administrator on claims, administering return-to-work, conducting training, and maintaining the CalOSHA record keeping State requirements. Revenues are derived from charges to departments. This fund accumulates reserves for current and future funding of workers' compensation claims, premiums, and related contractual services.

Revenues vs. Expenditures

Collapse All	2018-19 Actual	2019-20 Actual	2020-21	2021-22	2022-23
			Amended Budget	Adopted Budget	Adopted Budget
▼ Revenues	3,745,950	4,144,158	3,933,744	4,340,000	4,687,200
▶ Fees and Charges for Services	3,538,683	3,680,229	3,863,744	4,340,000	4,687,200
▶ Investment and Property Income	207,268	463,929	70,000	0	0
▼ Expenses	3,682,686	7,844,035	3,918,324	4,364,457	4,714,461
▶ Operating Expenditures	3,482,420	7,656,989	3,711,628	4,096,230	4,439,136
▶ Salaries and Employee Benefits	181,957	175,987	194,248	258,157	265,079
▶ Cost Allocation	18,309	11,059	12,448	10,070	10,246
Revenues Less Expenses	63,265	-3,699,877	15,420	-24,457	-27,261



General Liability

Internal Service Fund (611)

Accounts for the City's General Liability program, including the deductible or uninsured portion of general liability claims, overseeing and maintaining the third party administrator on claims, reviewing and approving insurance provisions on contracts and permits, enhancement of providing advice on safety awareness for staff, and procuring and administering real and personal property insurance and all specialty insurance products as required for the City. Revenues are derived from charges to departments. This fund accumulates reserves for current and future funding of general liability claims, premiums, and related contractual services.

Revenues vs. Expenditures

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
▼ Revenues	3,719,982	3,512,854	3,527,692	5,540,000	5,510,000
▶ Fees and Charges for Services	3,623,538	3,333,937	3,487,692	5,000,000	5,470,000
▶ Transfers In	0	0	0	500,000	0
▶ Investment and Property Income	96,444	178,916	40,000	40,000	40,000
▼ Expenses	3,498,314	3,567,254	3,918,422	5,389,898	5,319,638
▶ Operating Expenditures	3,027,307	3,069,524	3,288,714	4,350,164	4,509,001
▶ Salaries and Employee Benefits	445,427	475,614	604,812	770,484	791,142
▶ Transfers Out	0	0	0	250,000	0
▶ Cost Allocation	25,580	22,116	24,896	19,250	19,496
Revenues Less Expenses	221,668	-54,400	-390,730	150,102	190,362



Unemployment Insurance

Internal Service Fund (612)

Accounts for revenue collected through charges to departments based on an estimate from prior-year unemployment claims. Expenditures are made for unemployment insurance claims and nominal administration costs of the program.

Revenues vs. Expenditures

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
▼ Revenues	15,473	27,118	2,000	160,000	160,000
▶ Intergovernmental Revenue	0	0	0	160,000	160,000
▶ Investment and Property Income	15,473	27,118	2,000	0	0
▼ Expenses	66,204	106,527	312,000	162,000	162,000
▶ Salaries and Employee Benefits	64,584	104,907	310,000	160,000	160,000
▶ Operating Expenditures	1,620	1,620	2,000	2,000	2,000
Revenues Less Expenses	-50,731	-79,410	-310,000	-2,000	-2,000



Post Employment - OPEB

Internal Service Fund (613)

Accounts for funds transferred from the General Fund, other funds and from AMP based on the required annual required payments for other post-employment benefits (OPEB), as required under the City's employee agreements, and assessed by CalPERS for covered retired employees.

Revenues vs. Expenditures

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
▼ Revenues	4,785,468	4,791,803	4,637,000	4,175,000	4,362,000
▶ Fees and Charges for Services	4,478,905	4,284,928	4,423,000	4,175,000	4,362,000
▶ Transfers In	174,996	200,000	200,000	0	0
▶ Investment and Property Income	131,566	306,875	14,000	0	0
▼ Expenses	3,612,456	3,927,888	4,378,000	4,175,000	4,362,000
▶ Operating Expenditures	3,328,862	3,666,758	4,378,000	4,175,000	4,362,000
▶ Salaries and Employee Benefits	283,593	261,131	0	0	0
Revenues Less Expenses	1,173,012	863,915	259,000	0	0



Fiduciary Funds

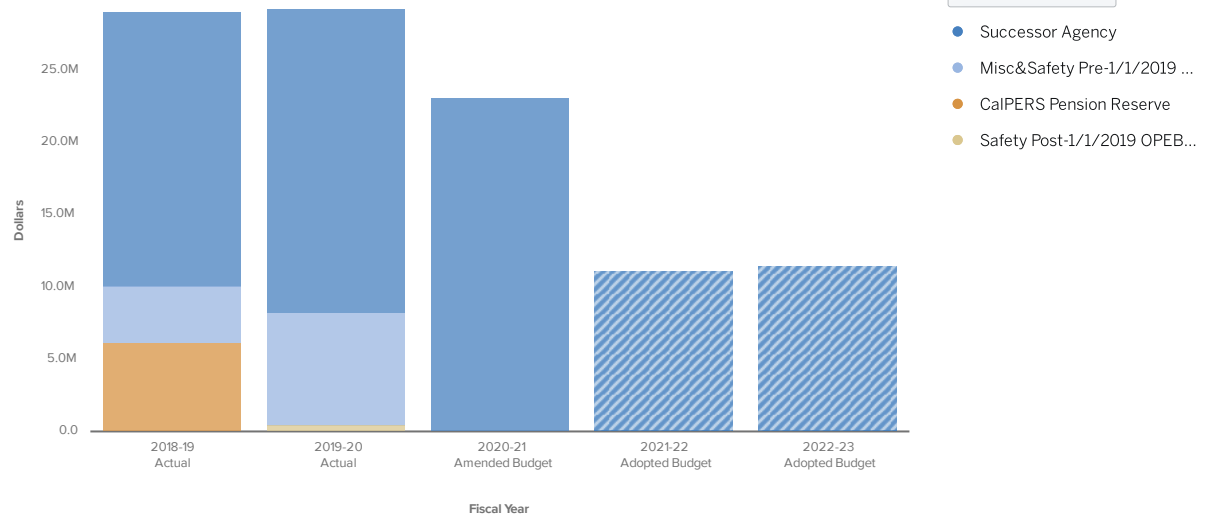
FY 2021-23 Budget

701 Successory Agency
710 Misc & Safety Pre-1/1/2019
OPEB Trust

711 Safety Post-1/1/2019 OPEB
Trust
712 PARS Pension Rate
Stabilization

720 CalPERS Pension Reserve

Visualization



	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
Successor Agency	18,900,118	20,883,268	23,030,202	11,039,830	11,393,339
Misc&Safety Pre-1/1/2019 OPEB	3,929,206	7,796,109	37,000	37,000	37,000
CalPERS Pension Reserve	6,169,481	20,947	28,000	0	0
Safety Post-1/1/2019 OPEB Trst	0	455,746	0	0	0
Total	28,998,805	29,156,071	23,095,202	11,076,830	11,430,339



Successor Agency

Fiduciary Fund (701)

The Successor Agency to the Community Improvement Commission of the City of Alameda (CIC) was established as a separate legal entity in September 2012, pursuant to AB 1484. The Successor Agency is responsible for unwinding the affairs of the former CIC. The Successor Agency will continue to meet the former CIC's enforceable obligations, oversee completion of redevelopment projects, and dispose of assets and properties of the former CIC.

Revenues vs. Expenditures

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
▼ Revenues	21,764,562	22,369,669	23,793,501	11,377,900	11,499,400
▶ Taxes	10,773,589	11,036,753	12,278,400	11,377,900	11,499,400
▶ Transfers In	10,773,715	11,039,753	11,515,101	0	0
▶ Investment and Property Income	217,259	293,163	0	0	0
▼ Expenses	18,900,118	20,883,268	23,030,202	11,039,830	11,393,339
▶ Transfers Out	10,773,715	11,039,753	11,515,101	0	0
▶ Operating Expenditures	5,712,373	7,528,524	6,939,000	110,000	110,000
▶ Debt Service	2,292,570	2,239,358	4,468,000	4,487,300	4,518,700
▶ Capital Outlay	0	0	0	6,302,000	6,617,100
▶ Cost Allocation	114,760	75,428	108,101	77,582	81,395
▶ Salaries and Employee Benefits	6,701	206	0	62,948	66,144
Revenues Less Expenses	2,864,444	1,486,400	763,299	338,070	106,061



Miscellaneous & Safety Pre-1/1/2019 OPEB Trust

Fiduciary Fund (710)

Accounts for the resources accumulated for the OPEB Irrevocable Trust for Miscellaneous Plan members and pre-1/1/2019 Safety Plan members. Contributions are made from the General Fund, OPEB Internal Service Fund, and PARS Pension Rate Stabilization Fund.

Revenues vs. Expenditures

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
▼ Revenues	6,121,705	9,147,180	1,170,000	1,420,000	1,420,000
▶ Fees and Charges for Services	3,896,106	7,759,050	0	0	0
▶ Other Revenue	1,392,696	877,498	770,000	920,000	920,000
▶ Investment and Property Income	832,903	510,632	400,000	500,000	500,000
▼ Expenses	3,929,206	7,796,109	37,000	37,000	37,000
▶ Operating Expenditures	3,929,206	7,796,109	37,000	37,000	37,000
Revenues Less Expenses	2,192,499	1,351,071	1,133,000	1,383,000	1,383,000



Safety Post-1/1/2019 OPEB Trust

Fiduciary Fund (711)

Accounts for the resources accumulated for the OPEB Irrevocable Trust for post-1/1/2019 members of the Safety Plan. Contributions are made from payroll deductions.

Revenues vs. Expenditures

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
▼ Revenues	0	455,746	0	0	0
▶ Fees and Charges for Services	0	455,746	0	0	0
▼ Expenses	0	455,746	0	0	0
▼ Operating Expenditures	0	455,746	0	0	0
▶ Fees and Charges	0	455,746	0	0	0
Revenues Less Expenses	0	0	0	0	0



PARS Pension Rate Stabilization

Fiduciary Fund (712)

Accounts for the resources accumulated for the Pension Reserve, which may be used for making required pension and OPEB contributions. Revenues are derived from contributions from the General Fund, the closed Police/Fire pension plans, and investment income.

Revenues vs. Expenditures

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
▼ Revenues			.0		
▼ Transfers In			.0		
▶ Transfer In - Police/Fire 1079			.0		
Expenses					
Revenues Less Expenses			.0		



CalPERS Pension Reserve

Fiduciary Fund (720)

Accounts for the resources accumulated for the CalPERS Pension Reserve for additional discretionary payments to pay down the City's unfunded accrued liabilities. Revenues are derived from contributions from the General Fund and investment income.

Revenues vs. Expenditures

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
▼ Revenues	8,512,412	955,772	491,000	700,000	700,000
▼ Other Revenue	8,189,172	733,998	491,000	500,000	500,000
▼ Other Revenue	8,189,172	733,998	491,000	500,000	500,000
Other Revenue	8,189,172	733,998	491,000	500,000	500,000
▼ Investment and Property Income	323,240	221,774	0	200,000	200,000
▶ Investment Income	323,240	221,774	0	200,000	200,000
▼ Expenses	6,169,481	20,947	28,000	0	0
▶ Salaries and Employee Benefits	6,152,000	0	0	0	0
▼ Operating Expenditures	17,481	20,947	28,000	0	0
▶ Services	17,481	20,947	28,000	0	0



Agency Funds

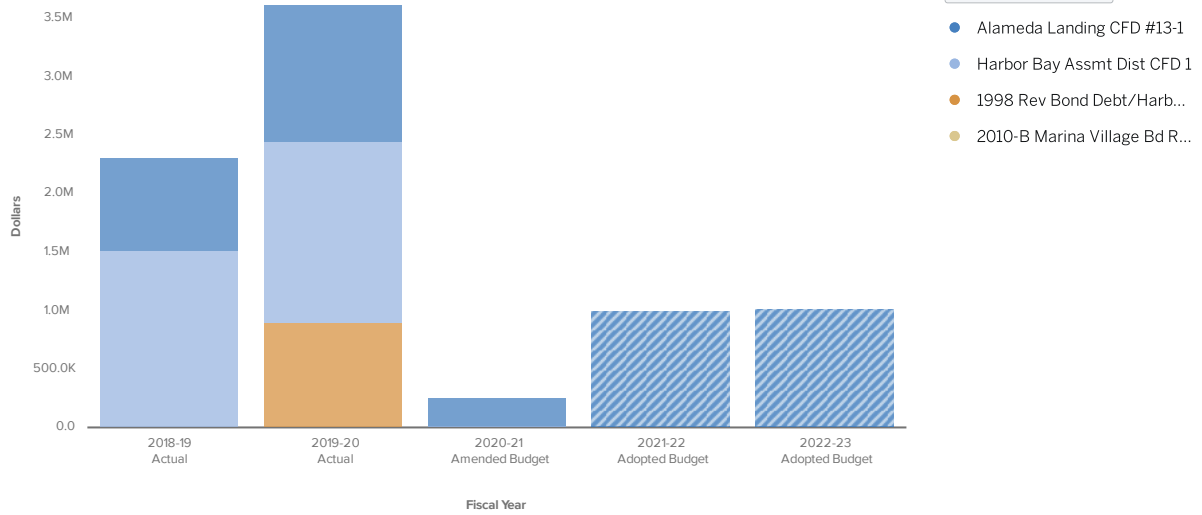
FY 2021-23 Budget

801 1998 Revenue Bond Debt/Harbor Bay
802 2010-B Marina Village Bond Refunding

803 Harbor Bay Assessment District CFD 1
804 Marina Village Assessment District CFD 2

805 Alameda Landing CFD 13-1

Visualization



	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
Alameda Landing CFD #13-1	\$ 789,124	\$ 1,160,824	\$ 236,000	\$ 994,250	\$ 1,011,510
Harbor Bay Assmt Dist CFD 1	1,521,966	1,543,204	21,241	0	0
1998 Rev Bond Debt/Harbor Bay	0	905,000	0	0	0
2010-B Marina Village Bd Refi	1,219	0	0	0	0
Total	\$ 2,312,308	\$ 3,609,028	\$ 257,241	\$ 994,250	\$ 1,011,510



1998 Revenue Bond Debt/Harbor Bay

Agency Fund (801)

Accounts for revenues from property tax special assessments and interest income and provides funding for the debt service for the refinanced Harbor Bay Assessment District bonds. The bond was paid off during Fiscal Year 2011-12 and the remaining fund balance is used to pay for improvements in the assessment district.

Revenues vs. Expenditures

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
▼ Revenues	20,206	39,067	0	0	0
▶ Investment and Property Income	20,206	39,067	0	0	0
▼ Expenses	0	905,000	0	0	0
▶ Transfers Out	0	905,000	0	0	0
Revenues Less Expenses	20,206	-865,933	0	0	0



2010-B Marina Village Bond Refunding

Agency Fund (802)

Accounts for revenues from property tax special assessments and interest income and provides funding for bonded debt related to Marina Village Assessment District 89-1. Expenditures cover administrative costs related to this district.

Revenues vs. Expenditures

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
▼ Revenues	16,425	28,083	3,000	0	0
▶ Investment and Property Income	16,425	28,083	3,000	0	0
▼ Expenses	1,219	0	0	0	0
▶ Operating Expenditures	1,219	0	0	0	0
Revenues Less Expenses	15,206	28,083	3,000	0	0



Harbor Bay Assessment District CFD 1

Agency Fund (803)

Accounts for the financing of construction and acquisition of public improvements at Harbor Bay. The expenditures cover administrative costs related to the district.

Revenues vs. Expenditures

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
▼ Revenues	440,485	38,831	0	0	0
▶ Taxes	400,676	17,375	0	0	0
▶ Investment and Property Income	39,809	21,456	0	0	0
▼ Expenses	1,521,966	1,543,204	21,241	0	0
▶ Debt Service	1,502,185	1,532,424	0	0	0
▶ Operating Expenditures	19,781	9,580	20,000	0	0
▶ Cost Allocation	0	1,199	1,241	0	0
Revenues Less Expenses	-1,081,481	-1,504,373	-21,241	0	0



Marina Village CFD 2

Agency Fund (804)

Accounts for the financing of construction and acquisition of public improvements at Marina Village. The expenditures cover administrative costs related to the district.

Revenues vs. Expenditures

Collapse All	2018-19 Actual	2019-20 Actual	2020-21	2021-22	2022-23
			Amended Budget	Adopted Budget	Adopted Budget
▼ Revenues	2.792	5.008	0	0	0
▶ Investment and Property Income	2.792	5.008	0	0	0
Expenses	0	0	0	0	0
Revenues Less Expenses	2.792	5.008	0	0	0



Alameda Landing CFD 13-1

Agency Fund (805)

Accounts for the financing of construction and acquisition of public improvements at Alameda Landing. The City is the collecting and paying agent for the debt issued by these districts, but has no direct or contingent liability or moral obligation for the payment of this debt.

Revenues vs. Expenditures

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
▼ Revenues	910,707	954,238	974,000	964,000	992,000
▶ Taxes	877,723	919,780	970,000	964,000	992,000
▶ Investment and Property Income	32,983	34,458	4,000	0	0
▼ Expenses	789,124	1,160,824	236,000	994,250	1,011,510
▶ Debt Service	738,650	758,153	40,000	795,250	817,250
▶ Transfers Out	26,976	376,996	170,000	170,000	165,260
▶ Operating Expenditures	23,498	25,676	26,000	29,000	29,000
Revenues Less Expenses	121,583	-206,586	738,000	-30,250	-19,510



Budget Process

Basis of Accounting

FYs 2021-23 Budget

Summary of Budget Process

The City of Alameda operates on a fiscal year basis that begins on July 1 of each year, and ends the following year on June 30. The City Manager's Office and Finance Department manage the budget process, with support from each of the departments. The preparation of the budget takes place between December and June, culminating with the adoption of a two-year budget by the City Council, with Council adopting any adjustments prior to the beginning of the second fiscal year as part of a mid-cycle review.

Public hearings and community workshops are conducted on the proposed budgets to review all appropriations and sources of funding. Budgeted expenditures are then adopted through the passage of a resolution. The budget represents the maximum authorized expenditures for the year and cannot legally be exceeded except by subsequent amendments of the budget by the City Council. Any amendments or transfers of appropriations between spending types within the same department and fund must be authorized by the City Manager. Any amendments to the total level of appropriations for a fund or transfers between funds must be approved by the City Council.

Budget Calendar

Winter 2020-21 marked the kickoff of budget preparation with the distribution of a budget calendar and financial data to help departments begin to prepare their budgets. Departments then submitted proposed budgets based upon existing service levels, proposed new service levels, and program goals.

This process is overseen by the City Manager's Office and Finance. The City Manager's recommended budget was presented to Council and made available to the public in May 2021. Budget workshops were held on May 11 and May 20, 2021, and the budget was scheduled for adoption on June 15, 2021.

Important Dates	Event
December	Budget kickoff meeting
February	Finance confirms workforce budget allocations with departments
February-March	Revenue updates and expenditure requests due to Finance
March	Workforce requests due to Human Resources
March	Presentation of Mid-Year Report to City Council
March	First draft of recommended capital budget / CIP
March-May	Finance reviews budget worksheets for accuracy and completeness
April	Finance and City Manager meets with departments regarding two-year budget
April	Budget Executive Team reviews proposed budget options
May-June	Updates to fees & charges for programs
May	Special budget workshops held with City Council
June	Public Hearing on adoption of budget and Gann Limit

Basis of Accounting

Expenditures are controlled at the fund level for all budgeted departments within the City. This is the level at which expenditures may not legally exceed appropriations. The budgets are adopted on a basis substantially consistent with generally accepted accounting principles (GAAP) in accordance with standards established by the Governmental Accounting Standards Board (GASB), California Society of Municipal Finance Officers (CSMFO), and Government Finance Officers Association (GFOA).

The accounting policies of the City conform to generally accepted accounting principles. The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. Fund accounting segregates funds according to their purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions.

All governmental funds (i.e. General, Special Revenue, Capital Projects, and Trust Funds) are accounted for on the modified accrual basis of accounting. Under this method, revenues are recognized in the accounting period in which they become both measurable and available to fund expenditures of the current period. Revenues are recorded when received in cash, except that revenues subject to accrual (generally 60 days after year-end) are recognized when due. Expenditures are recorded in the accounting period when the liability is incurred.

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration. Encumbrances outstanding at year-end do not constitute GAAP basis expenditures or liabilities because the commitments will be honored during the subsequent year.

Proprietary funds (i.e. Enterprise and Internal Service Funds) are accounted for using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned, while expenses are recognized when the liability is incurred.



Financial and Debt Policies

FYs 2021-23 Budget

Financial Policies

In planning for and preparing the biennial budget, many fiscal decisions are made to help sustain the long-term health and well-being of the City. Accordingly, the City Manager strives to make fiscal recommendations in the proposed budget that adhere to the following financial guidelines. These policies have been developed and approved by City staff.

Balanced Budget

The City shall strive with its two-year budget to balance resources with expenditure appropriations. The City Council requires the City Manager to control expenses so that department expenditures do not exceed the levels that are appropriated in the annual budget and for which the City has funds to support.

Pursuit of New Revenues/Maximizing Use of Non-General Fund Revenues

City departments shall pursue revenue sources, when reasonable, in support of department goals. Departments shall maximize use of non-General Fund revenues prior to using General Fund revenues to fund programs.

Use of “One-Time” Funds

City Council policy states that one-time revenues shall be dedicated for use as one-time expenditures. Annual budgets are not increased to the point that ongoing operating costs become overly reliant on cyclical or one-time revenues sources. During periods of economic downturn or any significant State “take-aways”, the use of one-time sources of funds or reserves may be used to ease the transition to downsized and/or reorganized operations.

Cost Recovery through Fees

Departments must utilize fees to recover costs where reasonable, once all cost-saving options have been explored. There must be statutory authority for the City to levy a fee, and the fee must be approved by the City Council. If permissible by law, fees and charges shall recover costs of the services provided, unless otherwise directed by the City Council. Programs funded by charges for services, fees, grants, and special revenue sources should pay their full or fair share of all direct and indirect costs to the extent feasible and legally permitted.

Grants

Any new grant award that requires funds/matching requirements or other commitments must be reviewed by the City Manager. The City Manager reviews and approves any proposed allocation of grant monies before departmental submission of the grant application to the granting agency. When applying for grants for ongoing programs, as opposed to planning for capital grants, departments must consider funding to be provided for the duration of the program. To the extent legally possible, all grant applications should be based on full costing, including overhead and indirect costs. Unless long-term

funding is secure, departments should avoid adding staff to support new grant supported programs. If it is necessary to add staff, limited-term positions should be used.

Interest Policy and Earnings

It shall be the investment policy of the City of Alameda that all funds not required for immediate expenditures be invested in compliance with the City's investment policy, as well as well as applicable federal state and local legislation governing the investment of public funds. Funds shall be invested in a manner that will provide the highest investment return with the appropriate level of security, while meeting the daily cash flow demands of the City. See the [City's website](#) for the City's current investment policy.

Unless otherwise prohibited by law or Generally Accepted Accounting Principles (GAAP), interest earnings in operating funds are allocated to each fund, based upon its proportionate share of idle cash invested. City Council policy cautions against undue reliance on interest earnings as a recurrent revenue source.

Cost Allocation

Overhead costs shall be allocated based upon an internally developed cost allocation and implementation plan updated every tow years as part of the budget process.

General Fund Support/Net City Cost

General Fund Support is the amount of General Fund money allocated to a given program budget after revenues and other funding sources are netted against program expenditures. Significant variances from budgeted General Fund Support/Net City Cost amounts during the fiscal year may result in a recommendation to reduce expenditures to ensure that the budgeted net costs are achieved by fiscal year end.

General Fund Balance

General Fund fund balance that is available at the close of any given fiscal year is estimated during the final stages of the budget development process for the following fiscal year. Fund balance is used to achieve and maintain the City's reserve goals, and to balance subsequent budgets only when recommended by the City Manager and approved by the City Council. It is the policy of the City Council to maintain available General Fund reserves of at least 25% of annual expenditures including transfers out. In addition, the City should strive to reduce its reliance upon prior year's remaining fund balance to finance subsequent year operations.

Sewer Fund Reserves

In its Sewer Fund, the City shall strive to maintain a minimum of six months of operating revenues and \$2 million for future capital projects in its reserves, to account for delays in receipt of sewer charges placed on the County tax roll and to ensure sufficient available cash to pay operating and capital expenses.

Planning & Building Core Staffing Level Fund

In the Planning & Building Fund, the City shall strive to maintain a minimum of 90 days of operating revenues to account for variable development cycles for building and planning services.

Pension Rate Stabilization Program and Other Post-Employment Benefits Funding Policy

Purpose and Introduction

The purpose of this Pension Rate Stabilization Program (PRSP) and (OPEB) Funding Policy ("Policy") is to establish a methodology and a process for funding current and future costs associated with the City's contractual obligations to provide pension and retiree medical benefits as set forth in the City's labor agreements.

Adoption and Implementation

The City Council is responsible for adopting the Policy and for approving any significant revision. The City Manager, or his/her designee, is responsible for developing administrative procedures, as needed, to implement the Policy. In this role, the City Manager, or his/her designee, is authorized to make minor administrative changes in the Policy as long as they are intended to carry out the purpose of this Policy and will not have any significant policy impact. The City Council will review and approve this policy via resolution, as needed, to ensure it meets the current and future needs of the City.

Initial Set Up

The City shall establish an Internal Revenue Service Code Section 115 approved irrevocable trust to achieve a higher rate of return on investments than that earned on the pooled investment portfolio or LAIF. Once the City transfers funds into such a trust, they can only be utilized for payment of employee pension or OPEB costs. After the trust is set up with PARS, money currently invested in the OPEB Trust will be transferred over to the new combination Pension/OPEB Trust and shall be allocated entirely to the PRSP OPEB account.

The following outlines the governance and administration of the proposed Trust:

- City Council has the authority to establish the Trust and define policies for the administration of the Trust funds.
- City Manager and staff have overall responsibility for the Trust funds and will develop and manage procedures in accordance with the City Council's adopted policies.
- Trust Administrator, PARS, keeps plan documents current to ensure that they reflect the substantive plan and provides ongoing consulting, reporting and plan accounting records.
- Trustee, currently US Bank, will be the plan's trustee and custodian and will safeguard the assets in the Trust, hold the investment securities for safekeeping and make disbursements on request.
- Investment Manager, currently Highmark Capital Management, will recommend investment portfolio allocations based upon the Pension/OPEB Trust Funds' adopted investment policies and manage those assets accordingly.

Trust Administrator

Public Agency Retirement Services (PARS) has established a multiemployer irrevocable trust in compliance with the requirements of Section 115 of the Internal Revenue Code. While it is a multi-employer trust, each employer's contributions benefit only its own employees. There is no sharing of either liability or investment earnings, and separate employer accounts are maintained. PARS serves as the administrator of the Trust.

Trustee

Any contributions made to the program are held and invested by a trustee. The trustee duties include:

1. Safeguarding assets for the benefit of retirees;
2. Providing oversight protection of the investments;
3. Custodian of the assets; and
4. Disbursing funds to pay for pension costs and/or retiree healthcare premiums.

Investment Manager

Investment Manager assists the City with selecting investment strategy depending on what rate of return the City expects to earn and level of risk tolerance the City is willing to take. Investment Manager provides annual review of the investment portfolio and asset allocation as well as takes on fiduciary responsibility for the City's pension and OPEB assets management.

Asset Allocation Investment Strategy

PARS provides flexibility to the City in the selection of the investment strategy for its funds in the Trust, giving the City control on target yield and level of risk on its investments. Within the Trust, the City has the option of pre-funding either or both of the Pension and OPEB accounts. In either case, the City has the ability to select one of five Investment Options that best suits its desired or expected return on its investments in the Trust. Each Investment Option allocates the assets in varying investment combinations of equity, fixed income, and cash. With each Investment Option, as the expected rate of return increases so does the assumed risk.

The City Manager, or his/her designee, in coordination with the City Treasurer and Investment Manager will select the most appropriate investment option for each account (Pension and OPEB) in the Trust.

This Policy recognizes that there will be investment market place volatility and that actual economic and demographic experience will differ from assumed experience. Accordingly, this Policy is intended to provide flexibility to smooth such volatility and experience in a reasonable, systematic and financially sound manner.

Annual Contributions

In order to establish realistic and appropriate thresholds for annual contributions, the City adopts the following requirement for contributions to be shared among all City Funds proportionate with the number of employees allocated to these funds in any given year:

- Pension - Minimum: \$250,000; Maximum: Unlimited
- OPEB - Minimum: \$100,000 or as required in the MOUs; Maximum: Unlimited

Pension Plans 1079/1082 (closed pension plans) – starting FY 2016-17, the City shall transfer any unspent funds to the Pension component of the Trust. Each year thereafter, the City shall contribute at least as much as a year prior of the unspent funds plus any additional available funds. Available funds arise due to passing of participants in the closed pension plans.

Annual contributions from Successor Agency and Alameda Municipal Power shall be deposited to the OPEB Miscellaneous/Safety (Pre 1-1-2019) account of the Trust.

One-half of each fiscal year's General Fund surplus over the 25% available fund balance shall be put into a Trust Fund or directly into paying off the CalPERS unfunded liability for either pensions or post-employment benefits.

Annual Withdrawals

In order to establish realistic and appropriate thresholds for annual withdrawals, the City adopts the following limitations on the withdrawals:

- Pension - Minimum: \$0; Maximum: 10% or less of CalPERS Annual Required Contribution
- OPEB - Minimum: \$0; Maximum: Annual Required Contribution

Actuarial Terms Definition

Normal Cost

The City incurs an annual pension and OPEB retirement obligation for current employees. The ongoing cost for pension and OPEB earned by current employees during the current year is referred to as the “normal” cost.

Unfunded Actuarial Accrued Liability (UAAL)

The actuarial valuation calculates an unfunded actuarial accrued liability (UAAL) as of the valuation date. The UAAL represents the difference between assets available in the trust fund and the liability related to prior employment service for former and existing employees.

Annual Required Contributions

The annual required contributions to fund pension and OPEB, as determined by the actuarial valuation, reflect the normal cost plus amortization of the UAAL, until such time as the UAAL is fully amortized.

Debt Management Policy

I. INTRODUCTION

The purpose of this Debt Management Policy (the “Debt Policy”) is to organize and formalize debt issuance and management related policies and procedures for the City. The debt policies and procedures of the City are subject to and limited by applicable provisions of state and federal law and to prudent debt management principles.

When used in this Debt Policy, “debt” refers to all indebtedness and financing lease obligations.

II. DEBT POLICY OBJECTIVE

This Debt Policy sets forth certain equally important objectives for the City and establishes overall parameters for responsibly issuing and administering the City’s debt and financing related activities.

- Maintain cost-effective access to the capital markets through prudent fiscal management policies and practices;
- Minimize debt service commitments through effective planning and cash management;
- Ensure the City is in compliance with all applicable federal and state securities laws;
- Achieve and maintain the highest practical credit ratings;
- Full and timely repayment of debt; and
- Maintain full and complete financial disclosure and reporting.

This Debt Policy is intended to comply with Government Code Section 8855(i), effective on January 1, 2017. This Debt Policy is applicable to any debt issued by the Successor Agency to the Community Improvement Commission of the City of Alameda (“Successor Agency”), or the

Alameda Public Financing Authority, or any other public agency for which the City Council of the City acts as its legislative body, and the term "City" shall refer to each of such agencies.

III. SCOPE AND DELEGATION OF AUTHORITY

This Debt Policy will govern the issuance and management of all debt funded through the capital markets, including the selection and management of related financial and advisory services and products, and the investment of bond proceeds.

This Debt Policy will be reviewed and updated periodically as required. Any changes to the policy are subject to approval by the City Council at a legally noticed and conducted public meeting. Responsibility for implementation of the Debt Policy, and day-to-day responsibility for structuring, implementing, and managing the City's debt and finance program, will lie with the Finance Director. The City Council's adoption of the City's Budget and Capital Improvement Program (CIP) does not, in and of itself, constitute authorization for debt issuance for any capital projects. This Debt Policy requires that the City Council specifically authorize each debt financing.

While adherence to this Debt Policy is required in applicable circumstances, the City recognizes that changes in the capital markets, city programs and other unforeseen circumstances may from time to time produce situations that are not covered by the Debt Policy and will require modifications or exceptions to achieve policy goals. In these cases, management flexibility is appropriate, provided specific authorization from the City Council is obtained.

IV. ETHICS AND CONFLICTS OF INTEREST

Officers and employees of the City involved in the debt management program will not engage in any personal business activities that could conflict with proper and lawful execution of securing capital financing.

V. CAPITAL IMPROVEMENT PROGRAM INTEGRATION

The City multi-year Capital Improvement Program (CIP) sets priorities for projects and funding while the Debt Policy provides policy direction and limitations for proposed financings undertaken to implement the CIP. Debt issuance for capital projects should be incorporated into the Capital Improvement Program to be recommended for City Council approval.

The City shall strive to fund the upkeep and maintenance of its infrastructure and facilities due to normal wear and tear through the expenditure of available operating revenues. The City shall seek to avoid the use of debt to fund infrastructure and facilities improvements that are the result of normal wear and tear, unless a specific revenue source has been identified for this purpose.

VI. INTEGRATION OF PLANNING GOALS AND OBJECTIVES

The City is committed to long-term financial planning, maintaining appropriate reserves levels and employing prudent practices in governance, management and budget administration. The City intends to issue debt for the purposes stated in this Debt Policy and to implement policy decisions incorporated in the City's annual operating budget.

VII. STANDARDS FOR USE OF DEBT FINANCING

The City's debt management program will consider debt issuance only in those cases where public policy, equity and economic efficiency favor financing over cash funding.

A. Credit Quality

All City debt management activities for new debt issuances will be conducted in a manner conducive to receiving the highest credit ratings possible consistent with the City's debt management objectives. The City will strive to maintain and improve the current credit ratings assigned to the City's outstanding debt by the major credit rating agencies.

B. Long-Term Capital Projects

Debt should be incurred to provide funding for long-term capital projects. The debt repayment period should relate to the expected useful life of the facilities or equipment being financed, and should coincide with the stream of benefits provided by the projects being financed. When the City finances capital projects by incurring debt, the debt repayment period should be structured so that the weighted average maturity of the debt does not exceed 120% of the expected average useful life of the project being financed. Inherent in its long-term debt policies, the City recognizes that future taxpayers will benefit from the capital investment and that it is appropriate that they pay a share of the asset cost. Long-term debt financing will not be used to fund operating costs.

C. Debt Financing Mechanism

The City will evaluate the use of all financial alternatives available including, but not limited to, long-term debt, short-term debt, fixed rate debt, variable rate debt, excess cash reserves, and inter-fund borrowing. The City will utilize the most cost advantageous financing alternative available while limiting the City's risk exposure.

D. Ongoing Debt Administration and Internal Controls

The City will maintain all debt-related records according to the City's Retention Policy and the repository will include all official statements, bid documents, ordinances, indentures, trustee reports, etc. for all City debt. To the extent that official transcripts incorporate these documents, possession of a transcript will suffice (transcripts may be hard copy or stored on CD-ROM). The City will collect all available documentation for outstanding debt and will maintain a standard procedure for archiving transcripts for any new debt. The City has established internal controls to ensure compliance with the Debt Policy, all debt covenants and any applicable requirements of state and federal law.

Whenever reasonably possible, proceeds of debt will be held by a third-party trustee and the City will submit written requisitions for such proceeds. The City will submit a requisition only after obtaining the signature of the Finance Director or the City Manager. In those cases where it is not reasonably possible for the proceeds of debt to be held by a third-party trustee, the Finance Director shall retain records of all expenditures of proceeds through the final payment date for the debt.

E. Rebate Policy and System

The City will accurately account for all interest earnings in debt-related funds. These records will be designed to ensure that the City is in compliance with all debt covenants, and with state and federal laws. The City will maximize the interest earnings on all funds within the investment parameters set forth in each respective bond indenture, and as permitted by the City Investment Policy. The City will develop a system of reporting interest earnings that relates to and complies with Internal Revenue Code requirements relating to rebate, yield limits and arbitrage.

VIII. FINANCING CRITERIA

When the City determines the use of debt is appropriate, the following criteria will be utilized to evaluate the type of debt to be issued.

A. Long-term Debt

Long-term debt financing will be used, when funding requirements cannot be met with current revenues or cash reserves, to finance eligible capital projects including the acquisition, construction or major rehabilitation of capital facilities. The proceeds derived from long-term borrowing will not be considered appropriate for any recurring purpose such as current operating and maintenance expenditures.

B. Short-term Debt

Short-term borrowing may be utilized for the temporary funding of operational cash flow deficits or anticipated revenues, where anticipated revenues are defined as an assured revenue source with the anticipated amount based on conservative estimates. The City will determine and utilize the least costly method for short-term borrowing. The City may issue short-term debt when there is a defined repayment source and amortization of principal.

Short-term debt may also be used to finance short-lived capital assets; for example, the City may undertake lease-purchase financing for equipment.

C. Variable Rate Debt

To maintain a predictable debt service burden, the City will give preference to debt that carries a fixed interest rate. Variable rate debt may be deemed appropriate to diversify the City's debt portfolio, reduce interest costs, provide interim funding for capital projects and improve the match of assets to liabilities. Under no circumstances will the City issue variable rate debt solely for the purpose of earning arbitrage. The City, however, may consider variable rate debt in certain instances.

Variable Rate Debt Capacity. The City will maintain a conservative level of outstanding unhedged variable rate debt within general rating agency guidelines recommending a maximum of a 20-30% variable rate exposure, in addition to maintaining adequate safeguards against risk and managing the variable revenue stream both as described below:

- a) Adequate Safeguards Against Risk: Financing structure and budgetary safeguards are in place to prevent adverse impacts from interest rate shifts; such structures could include, but are not limited to, interest rate swaps, interest rate caps and the matching of assets and liabilities.
- b) Variable Revenue Stream: The revenue stream for repayment is variable, and is anticipated to move in the same direction as market-generated variable interest rates, or the dedication of revenues allows capacity for variability.

D. Financial Derivative Products

Financial Derivative Products will be considered appropriate in the issuance or management of debt only in instances where it has been demonstrated that the derivative product will either provide a hedge that reduces the risk of fluctuations in expense or revenue, or alternatively where the derivative product will reduce total project cost.

E. Refunding Financing

Refunding bonds are issued to retire all or a portion of an outstanding bond issue. Refunding issuances can be used to achieve present-value savings on debt service or to restructure the payment schedule, type of debt instrument used, or covenants of existing debt. The City must analyze the refunding issue on a present-value basis to identify economic effects before approval.

IX. TERMS AND CONDITIONS OF DEBT

The City will establish all terms and conditions relating to the issuance of debt, and will control, manage, and invest all debt proceeds. The following restrictions will be followed unless otherwise authorized by the City:

A. Term

All capital improvements financed through the issuance of debt will be financed for a period so that the weighted average maturity of the debt will not exceed 120% of the expected average useful life of the assets being financed, and in no event should exceed the lesser of 30 years or the period of time until the sunset of a revenue source used to repay the bonds.

B. Capitalized Interest

The nature of the City's revenue stream is such that funds are generally continuously available and the use of capitalized interest should not normally be necessary. However, certain types of financings may require the use of capitalized interest from the issuance date until the City has constructive use/benefit of the financed project. Unless otherwise required, the City will avoid the use of capitalized interest to avoid unnecessarily increasing the bond size. Interest will not be funded (capitalized) beyond three (3) years or a shorter period if further restricted by statute.

C. Lien Levels

Senior and junior liens for each revenue source will be utilized in a manner that will maximize the most critical constraint, typically either cost or capacity, thus allowing for the most beneficial use of the revenue source securing the bond.

D. Call Provisions

In general, the City's securities will include a call feature that is no later than ten (10) years from the date of delivery of the debt. The City will generally avoid the sale of non-callable debt.

E. Original Issue Discount

An original issue discount will be permitted only if the City determines that such discount results in a lower true interest cost on the debt and that the use of an original issue discount will not adversely affect the project identified by the legal documents related to the debt.

X. TYPES OF DEBT

The following types of debt are allowable under this Debt Policy, subject to applicable law:

- General Obligation bonds
- Bond or grant anticipation notes
- Lease revenue bonds, certificates of participation and lease-financing transactions
- Other revenue bonds and certificates of participatio
- Tax and revenue anticipation notes
- Land-secured financings, such as special tax revenue bonds issued under the Mello-Roos Community Facilities Act of 1982, as amended, and limited obligation bonds issued under applicable assessment statutes
- Tax increment financing to the extent permitted under state law
- Conduit financings, such as financings for affordable rental housing and qualified 501(c)(3) organizations

The City may from time to time find that other forms of debt would be beneficial to further its public purposes and may approve such debt without an amendment of this Debt Policy. Such other forms of debt may include, but are not limited to IBank Loan and State Revolving Fund Loan.

XI. CREDIT ENHANCEMENTS

The City will consider the use of credit enhancement on a case-by-case basis, evaluating the economic benefit versus cost for each case. Only when a clearly demonstrable savings can be shown will enhancement be considered. The City will consider each of the following enhancements by evaluating the cost and benefit of such enhancement.

A. Bond Insurance

The City may purchase bond insurance when such purchase is deemed prudent and advantageous. The predominant determination will be based on such insurance being less costly than the present value of the difference in the interest on insured bonds versus uninsured bonds.

B. Debt Service Reserve Surety Bond

When required, a reserve fund will be funded from the proceeds of each series of bonds, subject to federal tax regulations and in accordance with the requirements of credit enhancement providers and/or rating agencies. The City may purchase reserve equivalents (i.e., the use of a reserve fund surety) when such purchase is deemed prudent and advantageous. Such equivalents will be evaluated in comparison to cash funding of reserves on a net present value basis.

C. Letter of Credit

The City may enter into a letter-of-credit agreement when such an agreement is deemed prudent and advantageous. Letters of credit will generally be provided only by those financial institutions with long-term ratings greater than or equal to that of the City, and short-term ratings in the highest category.

XII. REFINANCING OUTSTANDING DEBT

The City will continually evaluate outstanding bond issues for refunding opportunities. The City will consider the following issues when evaluating possible refunding opportunities:

A. Debt Service Savings

The City has established a minimum savings threshold goal of three (3%) percent of the refunded bond principal amount unless there are other compelling reasons for defeasance. The present value savings will be net of all costs related to the refinancing.

B. Restructuring

The City will refund debt as opportunities are identified. Refunding will include restructuring for purposes of meeting unanticipated revenue expectations, termination of swaps, achieving cost savings, mitigating irregular debt service payments, releasing reserve funds or removing unduly restrictive bond covenants.

C. Term of Refunding Issues

The City will generally refund bonds within the term of the originally issued debt. However, the City may consider maturity extension, when necessary to achieve a desired outcome, provided that such extension is legally permissible. The City may also consider shortening the term of the originally issued debt to realize greater savings. The remaining useful life of the financed asset and the concept of inter-generational equity will be given due consideration in formulating these decisions.

D. Escrow Structuring

The City will utilize the least costly securities available in structuring refunding escrows. A certificate from a third party agent, who is not a broker-dealer, is required stating that the securities were procured through an arms-length, competitive bid process (in the case of open market securities), that such securities were more cost effective than State and Local Government Obligations (SLGS), and that the price paid for the securities was reasonable within federal guidelines. Under no circumstances will an underwriter, agent or financial advisor sell escrow securities to the City from its own account.

E. Arbitrage

The City will take all necessary steps to optimize escrows and to avoid negative arbitrage in its debt refunding. Any resulting positive arbitrage will be rebated as necessary according to federal guidelines.

XIII. METHODS OF ISSUANCE

The City will strive to sell its bonds competitively but will pursue negotiated sales when conditions warrant.

A. Competitive Sale

In a competitive sale, the City's bonds will be awarded to the bidder providing the lowest true interest cost as long as the bid adheres to the requirements set forth in the official notice of sale. Conditions under which a competitive sale would be preferred are as follows:

- Bond prices are stable and/or demand is strong
- Market timing and interest rate sensitivity are not critical to the pricing
- There are no complex explanations required during marketing regarding the City's projects, media coverage, political structure, political support, funding or credit quality
- The bond type and structure are conventional
- Bond insurance is included or pre-qualified (available)
- Manageable transaction size
- The bonds carry strong credit ratings
- Issuer is well known to investors

B. Negotiated Sale

The City recognizes that some securities are best sold through negotiation under the following conditions:

- Bond prices are volatile
- Demand is weak or supply of competing bonds is high
- Market timing is important, such as for refunding
- The Bonds will carry lower credit ratings or are not rated
- Issuer is not well known to investors
- The bond type and/or structural features are unusual, such as for a forward delivery bond sale, issuance of variable rate bonds, or where there is the use of derivative products
- Bond insurance is not available
- Early structuring and market participation by underwriters are desired
- The par amount for the transaction is significantly larger than normal
- Demand for the bonds by retail investors is expected to be high

C. Private Placement

The City may elect to privately place its debt under certain conditions. Such placement will only be considered where a cost savings can be achieved by the City relative to other methods of debt issuance, or to enable the financing to be completed within a shorter timeframe.

D. Feasibility Analysis

Issuance of revenue bonds will be accompanied by a finding that demonstrates the projected revenue stream's ability to meet future debt service payments.

XIV. MARKET RELATIONSHIPS

A. Rating Agencies and Investors

The Finance Director will be responsible for maintaining the City's relationships with Moody's Investors Service, Standard & Poor's and Fitch. The City may, from time-to-time, choose to deal with only one or two of these agencies as circumstances dictate. In addition to general communication, the Finance Director may: (1) meet with credit analysts at least once each fiscal year, or (2) prior to each competitive or negotiated sale, offer conference calls with agency analysts in connection with the planned sale.

B. Continuing Disclosure

The City will remain in compliance with Rule 15c2-12. Additional information regarding initial and continuing disclosure policies and procedures can be found in a Continuing Disclosure Procedures adopted by the City Council on September 16, 2014 [Resolution No. 14967].

C. Rebate Reporting

The use and investment of bond proceeds must be monitored to ensure compliance with arbitrage restrictions. Existing regulations require that issuers calculate rebate liabilities related to any bond issues, with rebate paid every five years and as otherwise required by applicable provisions of the Internal Revenue Code and regulations. The Finance Director will ensure that proceeds and investments are tracked in a manner that facilitates accurate, complete calculation, and timely rebate payments, if necessary.

D. Fees

The City will charge an administrative fee equal to direct costs to reimburse its administrative costs incurred in debt issuance and ongoing reporting costs.

XV. CONSULTANTS

A. Selection of Financing Team Members

The Finance Director and the City Attorney will make recommendations for all financing team members, with the City Manager providing approval.

B. Financial Advisor

The City will utilize a financial advisor to assist in its debt issuance and debt administration processes as prudent.

Financial advisory services provided to the City will include, but will not be limited to the following:

- Evaluation of risks and opportunities associated with debt issuance
- Monitoring market opportunities
- Evaluation of proposals submitted to the City by investment banking firms
- Structuring and pricing
- Preparation of requests for proposals for other financial services such as trustee and paying agent services, printing, credit facilities, remarketing agent services, etc.
- Advice, assistance and preparation for presentations with rating agencies and investors
- Assisting in review of all legal documents related to the City's bond issues

The City also expects that its financial advisor will provide the City with objective advice and analysis, maintain the confidentiality of City financial plans, and be free from any conflicts of interest.

C. Bond Counsel

City debt will include a written opinion by legal counsel affirming that the City is authorized to issue the proposed debt, that the City has met all constitutional and statutory requirements necessary for issuance, and a determination of the proposed debt's federal income tax status. The approving opinion and other documents relating to the issuance of debt will be prepared by counsel with extensive experience in public finance and tax issues.

The services of bond counsel may include, but are not limited to:

- Rendering a legal opinion with respect to authorization and valid issuance of debt obligations including whether the interest paid on the debt is tax exempt under federal and State of California law;
- Preparing all necessary legal documents in connection with authorization, sale, issuance and delivery of bonds and other obligations;
- Assisting in the preparation of the preliminary and final official statements and offering memoranda;
- Participating in discussions with potential investors, insurers and credit rating agencies, if requested; and
- Providing continuing advice, as requested, on the proper use and administration of bond proceeds under applicable laws and the bond documents.

XVI. UNDERWRITER SELECTION

A. Underwriter Selection

The City will have the right to select a senior manager for a proposed negotiated sale, as well as co-managers and selling group members, as appropriate. Generally, this is accomplished through a Request for Proposal and the underwriter is selected based on pricing, qualifications and experience. However, there are maybe instances where selective sourcing is more appropriate.

B. Underwriter's Counsel

In any negotiated sale of City debt in which legal counsel is required to represent the underwriter, the lead underwriter will make the appointment, subject to approval by the City.

C. Underwriter's Discount

- The City will evaluate the proposed underwriter's discount against comparable issues in the market. If there are multiple underwriters in the transaction, the City will determine the allocation of fees with respect to any management fee. The determination will be based upon participation in the structuring phase of the transaction.
- All fees and allocation of the management fee will be determined prior to the sale date; a cap on management fee, expenses and underwriter's counsel will be established and communicated to all parties by the City. The senior manager will submit an itemized list of expenses charged to members of the underwriting group. Any additional expenses must be substantiated.

D. Conflict of Interest Disclosure by Financing Team Members

All financing team members will be required to provide full and complete disclosure, relative to agreements with other financing team members and outside parties. The extent of disclosure may vary depending on the nature of the transaction. However, in general terms, no agreements will be permitted which could compromise the firm's ability to provide independent advice that is solely in the City's interests or which could reasonably be perceived as a conflict of interest.



Long-Term Debt Obligations

FYs 2021-23 Budget

The City generally incurs long-term debt to finance projects or purchase assets which will have useful lives equal to or greater than the terms of the related debt. Costs of issuance are amortized over the life of the debt.

The following schedules outline the citywide debt service obligations through the maturity of each obligation.

Certificates of Participation

Some of the City's debt is in the form of Certificates of Participation, which are a type of long-term borrowing secured by lease payments made by the City under non-cancelable lease agreements. The cost of the assets securing these leases and the balance of the debt evidenced by these Certificates of Participation have been included in the City's financial statements, as these leases are effectively financing arrangements with ownership of the financed assets reverting to the City at the conclusion of the lease term.

2008 Certificates of Participation Refinancing Project

In July 2008, the City Council authorized the issuance of the Certificates of Participation (2008 Refinancing Project) in the amount of \$4,575,000 to refinance the 1996 Police Building Refunding and Equipment Financing Certificates of Participation and the 1996 Library and Golf Course Upgrade and Renovation Certificates of Participation. The 2008 Certificates bear interest rates from 4% to 5%, which are payable semi-annually in May and November. The City's principal payments commenced on May 1, 2011 and will be complete on May 1, 2022.

	Date	Principal	Interest	Total	Balance
FY 21-22	11/1/2021	-	7,762.50	7,762.50	345,000.00
	5/1/2022	345,000.00	7,762.50	352,762.50	-
		345,000.00	15,525.00	360,525.00	

2013 Certificates of Participation - Financing Project

On September 17, 2013, the City of Alameda Financing Authority authorized the issuance of the Certificates of Participation (2013 Refinancing Project) in the amount of \$9,610,000 to repay the City of Alameda 2002 Certificates of Participation and to finance the costs of construction of a new City Emergency Operations Center and associated expenses. The 2013 Certificates bear interest from 3% to 4%, which is payable semi-annually in May and November. Principal payments are due annually and commenced on May 1, 2014.

	Date	Principal	Interest	Total	Balance
FY 21-22	11/1/2021	-	111,600.00	111,600.00	5,580,000.00
	5/1/2022	565,000.00	111,600.00	676,600.00	5,015,000.00
FY 22-23	11/1/2022	-	100,300.00	100,300.00	5,015,000.00
	5/1/2023	585,000.00	100,300.00	685,300.00	4,430,000.00
FY 23-24	11/1/2023	-	88,600.00	88,600.00	4,430,000.00
	5/1/2024	610,000.00	88,600.00	698,600.00	3,820,000.00
FY 24-25	11/1/2024	-	76,400.00	76,400.00	3,820,000.00
	5/1/2025	635,000.00	76,400.00	711,400.00	3,185,000.00
FY 25-26	11/1/2025	-	63,700.00	63,700.00	3,185,000.00
	5/1/2026	660,000.00	63,700.00	723,700.00	2,525,000.00
FY 26-27	11/1/2026	-	50,500.00	50,500.00	2,525,000.00
	5/1/2027	685,000.00	50,500.00	735,500.00	1,840,000.00
FY 27-28	11/1/2027	-	36,800.00	36,800.00	1,840,000.00
	5/1/2028	715,000.00	36,800.00	751,800.00	1,125,000.00
FY 28-29	11/1/2028	-	22,500.00	22,500.00	1,125,000.00
	5/1/2029	745,000.00	22,500.00	767,500.00	380,000.00
FY 29-30	11/1/2029	-	7,600.00	7,600.00	380,000.00
	5/1/2030	380,000.00	7,600.00	387,600.00	-
		5,580,000.00	1,116,000.00	6,696,000.00	

General Obligation and Revenue Bonds

2013 General Obligation Refunding Bond

On September 17, 2013, the voters and City Council approved the repayment of General Obligation Refunding Bonds originally issued in 2003. The Refunding Bonds were issued on November 1, 2013 in the principal amount of \$9,010,000 to refund, on a current basis, the City of Alameda General Obligation Bonds, Series 2003, and pay for costs of issuance of the bonds. The 2003 Bonds were issued to finance the construction and renovation of various public libraries. The bonds bear interest between 3% and 3.4%. The repayment of the bonds is secured by all non-restricted revenues of the City. Principal payments are due annually on August 1. Interest payments are due semi-annually on February 1 and August 1 through August 1, 2033.

	Date	Principal	Interest	Total	Balance
FY 21-22	8/1/2021	405,000.00	113,284.38	518,284.38	6,030,000.00
	2/1/2022	-	107,209.38	107,209.38	6,030,000.00
FY 22-23	8/1/2022	415,000.00	107,209.38	522,209.38	5,615,000.00
	2/1/2023	-	100,984.38	100,984.38	5,615,000.00
FY 23-24	8/1/2023	430,000.00	100,984.38	530,984.38	5,185,000.00
	2/1/2024	-	94,534.38	94,534.38	5,185,000.00
FY 24-25	8/1/2024	445,000.00	94,534.38	539,534.38	4,740,000.00
	2/1/2025	-	87,859.38	87,859.38	4,740,000.00
FY 25-26	8/1/2025	455,000.00	87,859.38	542,859.38	4,285,000.00
	2/1/2026	-	80,465.63	80,465.63	4,285,000.00
FY 26-27	8/1/2026	470,000.00	80,465.63	550,465.63	3,815,000.00
	2/1/2027	-	72,828.13	72,828.13	3,815,000.00
FY 27-28	8/1/2027	485,000.00	72,828.13	557,828.13	3,330,000.00
	2/1/2028	-	64,643.75	64,643.75	3,330,000.00
FY 28-29	8/1/2028	500,000.00	64,643.75	564,643.75	2,830,000.00
	2/1/2029	-	55,268.75	55,268.75	2,830,000.00
FY 29-30	8/1/2029	525,000.00	55,268.75	580,268.75	2,305,000.00
	2/1/2030	-	45,425.00	45,425.00	2,305,000.00
FY 30-31	8/1/2030	540,000.00	45,425.00	585,425.00	1,765,000.00
	2/1/2031	-	35,300.00	35,300.00	1,765,000.00
FY 31-32	8/1/2031	565,000.00	35,300.00	600,300.00	1,200,000.00
	2/1/2032	-	24,000.00	24,000.00	1,200,000.00
FY 32-33	8/1/2032	585,000.00	24,000.00	609,000.00	615,000.00
	2/1/2033	-	12,300.00	12,300.00	615,000.00
FY 33-34	8/1/2033	615,000.00	12,300.00	627,300.00	-
		6,435,000.00	1,674,921.94	8,109,921.94	

2003 ARRA Demand Revenue Bonds A&B

On December 1, 2003, the Alameda Public Financing Authority issued Variable Rate Revenue Bonds in the original principal amount of \$13,440,000 at a variable rate of interest determined on a weekly basis. The proceeds from the bonds were used to refund the 1999 ARRA Revenue Bonds, which were issued to finance the costs of certain improvements at Alameda Point (assigned to the

Alameda Point Special Revenue Fund), and to finance professional services for land use planning and other activities required for the redevelopment process at Alameda Point. Repayment of these bonds is from lease revenues at Alameda Point. Interest is payable on the first business day of each month, and principal is due December 1. A summary of the annual payments is shown below.

Date	Principal A	Principal B	Total Principal	Interest A	Interest B	LOC Draw		Total Interest	Balance A	Balance B	Total Balance
						Expense Fund	amount for				
FY 21-22	300,000.00	200,000.00	500,000.00	84,475.00	72,500.00	3,000.00	159,975.00	5,300,000.00	2,800,000.00	8,100,000.00	
FY 22-23	400,000.00	200,000.00	600,000.00	79,050.00	67,500.00	3,000.00	149,550.00	4,900,000.00	2,600,000.00	7,500,000.00	
FY 23-24	400,000.00	200,000.00	600,000.00	72,850.00	62,500.00	3,000.00	138,350.00	4,500,000.00	2,400,000.00	6,900,000.00	
FY 24-25	400,000.00	200,000.00	600,000.00	66,650.00	57,500.00	3,000.00	127,150.00	4,100,000.00	2,200,000.00	6,300,000.00	
FY 25-26	400,000.00	200,000.00	600,000.00	60,450.00	52,500.00	3,000.00	115,950.00	3,700,000.00	2,000,000.00	5,700,000.00	
FY 26-27	400,000.00	200,000.00	600,000.00	54,250.00	47,500.00	3,000.00	104,750.00	3,300,000.00	1,800,000.00	5,100,000.00	
FY 27-28	400,000.00	200,000.00	600,000.00	48,050.00	42,500.00	3,000.00	93,550.00	2,900,000.00	1,600,000.00	4,500,000.00	
FY 28-29	400,000.00	200,000.00	600,000.00	41,850.00	37,500.00	3,000.00	82,350.00	2,500,000.00	1,400,000.00	3,900,000.00	
FY 29-30	500,000.00	200,000.00	700,000.00	34,875.00	32,500.00	3,000.00	70,375.00	2,000,000.00	1,200,000.00	3,200,000.00	
FY 30-31	500,000.00	300,000.00	800,000.00	27,125.00	26,250.00	3,000.00	56,375.00	1,500,000.00	900,000.00	2,400,000.00	
FY 31-32	500,000.00	300,000.00	800,000.00	19,375.00	18,750.00	3,000.00	41,125.00	1,000,000.00	600,000.00	1,600,000.00	
FY 32-33	500,000.00	300,000.00	800,000.00	11,625.00	11,250.00	3,000.00	25,875.00	500,000.00	300,000.00	800,000.00	
FY 33-34	500,000.00	300,000.00	800,000.00	3,875.00	3,750.00	1,500.00	9,125.00	-	-	-	
	5,600,000.00	3,000,000.00	8,600,000.00	604,500.00	532,500.00	37,500.00	1,174,500.00				

Sewer Revenue Bonds 2012 Series A

On October 3, 2012, the City of Alameda Financing Authority issued Sewer Revenue Bonds 2012 Series A, in the original principal amount of \$14,715,000 to repay the 1995 Sewer System Refinancing and Improvement Certificates of Participation and to finance improvements to the City's municipal sewer system. The bonds bear interest between 2% and 4%, which are payable semi-annually in February and August. Principal payments of the bonds commenced on August 1, 2013.

	Date	Principal	Interest	Total	Balance
FY 21-22	8/1/2021	400,000.00	184,534.38	584,534.38	11,835,000.00
	2/1/2022	-	178,534.38	178,534.38	11,835,000.00
FY 22-23	8/1/2022	415,000.00	178,534.38	593,534.38	11,420,000.00
	2/1/2023	-	170,234.38	170,234.38	11,420,000.00
FY 23-24	8/1/2023	430,000.00	170,234.38	600,234.38	10,990,000.00
	2/1/2024	-	165,934.38	165,934.38	10,990,000.00
FY 24-25	8/1/2024	440,000.00	165,934.38	605,934.38	10,550,000.00
	2/1/2025	-	160,984.38	160,984.38	10,550,000.00
FY 25-26	8/1/2025	450,000.00	160,984.38	610,984.38	10,100,000.00
	2/1/2026	-	154,234.38	154,234.38	10,100,000.00
FY 26-27	8/1/2026	465,000.00	154,234.38	619,234.38	9,635,000.00
	2/1/2027	-	147,259.38	147,259.38	9,635,000.00
FY 27-28	8/1/2027	480,000.00	147,259.38	627,259.38	9,155,000.00
	2/1/2028	-	140,059.38	140,059.38	9,155,000.00
FY 28-29	8/1/2028	490,000.00	140,059.38	630,059.38	8,665,000.00
	2/1/2029	-	133,321.88	133,321.88	8,665,000.00
FY 29-30	8/1/2029	505,000.00	133,321.88	638,321.88	8,160,000.00
	2/1/2030	-	126,378.13	126,378.13	8,160,000.00
FY 30-31	8/1/2030	520,000.00	126,378.13	646,378.13	7,640,000.00
	2/1/2031	-	118,578.13	118,578.13	7,640,000.00
FY 31-32	8/1/2031	535,000.00	118,578.13	653,578.13	7,105,000.00
	2/1/2032	-	110,553.13	110,553.13	7,105,000.00
FY 32-33	8/1/2032	550,000.00	110,553.13	660,553.13	6,555,000.00
	2/1/2033	-	102,303.13	102,303.13	6,555,000.00
FY 33-34	8/1/2033	570,000.00	102,303.13	672,303.13	5,985,000.00
	2/1/2034	-	93,753.13	93,753.13	5,985,000.00
FY 34-35	8/1/2034	585,000.00	93,753.13	678,753.13	5,400,000.00
	2/1/2035	-	84,978.13	84,978.13	5,400,000.00
FY 35-36	8/1/2035	605,000.00	84,978.13	689,978.13	4,795,000.00
	2/1/2036	-	75,903.13	75,903.13	4,795,000.00
FY 36-37	8/1/2036	620,000.00	75,903.13	695,903.13	4,175,000.00
	2/1/2037	-	66,603.13	66,603.13	4,175,000.00
FY 37-38	8/1/2037	640,000.00	66,603.13	706,603.13	3,535,000.00
	2/1/2038	-	56,603.13	56,603.13	3,535,000.00
FY 38-39	8/1/2038	660,000.00	56,603.13	716,603.13	2,875,000.00
	2/1/2039	-	46,290.63	46,290.63	2,875,000.00
FY 39-40	8/1/2039	685,000.00	46,290.63	731,290.63	2,190,000.00
	2/1/2040	-	35,587.50	35,587.50	2,190,000.00
FY 40-41	8/1/2040	705,000.00	35,587.50	740,587.50	1,485,000.00
	2/1/2041	-	24,131.25	24,131.25	1,485,000.00
FY 41-42	8/1/2041	730,000.00	24,131.25	754,131.25	755,000.00
	2/1/2042	-	12,268.75	12,268.75	755,000.00
FY 42-43	8/1/2042	755,000.00	12,268.75	767,268.75	-
		12,235,000.00	4,593,522.06	16,828,522.06	

Loans Payable

HUD Section 108 Loan

On January 5, 2006, the City entered into an agreement to borrow \$7,000,000 from the U.S. Housing and Urban Development Department. In September 2006, the City drew down \$4,000,000 for the construction of the Alameda Theater Garage Project. In August 2007, the City drew down an additional \$3,000,000 for the same project. Principal and interest payments of both loans are due semi-annually in August and February through 2027. The loan carries a variable interest rate of 20 points above the LIBOR rate. Repayments of the loans are funded by a BEDI (Brownfields Economic Development Initiative) grant, parking garage, and retail and cinema lease revenues. The outstanding balance as of June 30, 2021 is \$3,572,000.

Date	Principal (A)	Interest (A)	Total (A)	Principal (B)	Interest (B)	Total (B)	Total Principal	Total Interest	Grand Total P&I	Balance (A)	Balance (B)	
FY 21-22	8/1/2021	257,000.00	23,946.06	280,946.06	275,000.00	31,377.55	306,377.55	532,000.00	55,323.61	587,323.61	1,532,000.00	2,040,000.00
	2/1/2022		20,643.61	20,643.61		27,843.80	27,843.80	-	48,487.41	48,487.41	1,532,000.00	2,040,000.00
FY 22-23	8/1/2022	272,000.00	20,643.61	292,643.61	290,000.00	27,843.80	317,843.80	562,000.00	48,487.41	610,487.41	1,260,000.00	1,750,000.00
	2/1/2023		17,179.69	17,179.69		24,150.65	24,150.65	-	41,330.34	41,330.34	1,260,000.00	1,750,000.00
FY 23-24	8/1/2023	288,000.00	17,179.69	305,179.69	300,000.00	24,150.65	324,150.65	588,000.00	41,330.34	629,330.34	972,000.00	1,450,000.00
	2/1/2024		13,409.77	13,409.77		20,223.65	20,223.65	-	33,633.42	33,633.42	972,000.00	1,450,000.00
FY 24-25	8/1/2024	305,000.00	13,409.77	318,409.77	325,000.00	20,223.65	345,223.65	630,000.00	33,633.42	663,633.42	667,000.00	1,125,000.00
	2/1/2025		9,341.07	9,341.07		15,888.15	15,888.15	-	25,229.22	25,229.22	667,000.00	1,125,000.00
FY 25-26	8/1/2025	323,000.00	9,341.07	332,341.07	360,000.00	15,888.15	375,888.15	683,000.00	25,229.22	708,229.22	344,000.00	765,000.00
	2/1/2026		4,919.20	4,919.20		10,959.75	10,959.75	-	15,878.95	15,878.95	344,000.00	765,000.00
FY 26-27	8/1/2026	344,000.00	4,919.20	348,919.20	360,000.00	10,959.75	370,959.75	704,000.00	15,878.95	719,878.95	-	405,000.00
	2/1/2027		-	-		5,811.75	5,811.75	-	5,811.75	5,811.75	-	405,000.00
FY 27-28	8/1/2027	-	-	-	405,000.00	5,811.75	410,811.75	405,000.00	5,811.75	410,811.75	-	-
		1,789,000.00	154,932.74	1,943,932.74	2,315,000.00	241,133.05	2,556,133.05	4,104,000.00	396,065.79	4,500,065.79	-	-

I-Bank Loan - Fire Station #3

On June 1, 2015, the City entered into an agreement to borrow \$3,000,000 from the California Infrastructure and Economic Development Bank. Loan proceeds were received in fiscal year 2015-16 and used to finance construction of a new fire station. Principal and interest payments are due semi-annually on February 1 and August 1 through 2034. The loan bears interest of 2.287%. The outstanding balance as of June 30, 2021 is \$2,285,136.

	Payment Date	Principal Payment	Interest Payment	Total Principal & Interest	Annual Fee	Total Payment	Ending Principal Balance
FY 21-22	8/1/2021	149,510.70	27,840.18	177,350.88	7,303.94	184,654.82	2,285,135.97
	2/1/2022		26,130.53	26,130.53		26,130.53	
FY 22-23	8/1/2022	152,930.01	26,130.53	179,060.54	6,855.41	185,915.95	2,132,205.96
	2/1/2023		24,381.78	24,381.78		24,381.78	
FY 23-24	8/1/2023	156,427.52	24,381.78	180,809.30	6,396.62	187,205.92	1,975,778.44
	2/1/2024		22,593.03	22,593.03		22,593.03	
FY 24-25	8/1/2024	160,005.02	22,593.03	182,598.05	5,927.34	188,525.39	1,815,773.42
	2/1/2025		20,763.37	20,763.37		20,763.37	
FY 25-26	8/1/2025	163,664.33	20,763.37	184,427.70	5,447.32	189,875.02	1,652,109.08
	2/1/2026		18,891.87	18,891.87		18,891.87	
FY 26-27	8/1/2026	167,407.34	18,891.87	186,299.21	4,956.33	191,255.54	1,484,701.74
	2/1/2027		16,977.56	16,977.56		16,977.56	
FY 27-28	8/1/2027	171,235.94	16,977.56	188,213.50	4,454.11	192,667.61	1,313,465.80
	2/1/2028		15,019.48	15,019.48		15,019.48	
FY 28-29	8/1/2028	175,152.11	15,019.48	190,171.59	3,940.40	194,111.99	1,138,313.69
	2/1/2029		13,016.62	13,016.62		13,016.62	
FY 29-30	8/1/2029	179,157.84	13,016.62	192,174.46	3,414.94	195,589.40	959,155.85
	2/1/2030		10,967.95	10,967.95		10,967.95	
FY 30-31	8/1/2030	183,255.18	10,967.95	194,223.13	2,877.47	197,100.60	775,900.67
	2/1/2031		8,872.42	8,872.42		8,872.42	
FY 31-32	8/1/2031	187,446.22	8,872.42	196,318.64	2,327.70	198,646.34	588,454.45
	2/1/2032		6,728.98	6,728.98		6,728.98	
FY 32-33	8/1/2032	191,733.12	6,728.98	198,462.10	1,765.36	200,227.46	396,721.33
	2/1/2033		4,536.51	4,536.51		4,536.51	
FY 33-34	8/1/2033	196,118.06	4,536.51	200,654.57	1,190.16	201,844.73	200,603.28
	2/1/2034		2,293.90	2,293.90		2,293.90	
FY 34-35	8/1/2034	200,603.28	2,293.90	202,897.18	601.81	203,498.99	-
		2,434,646.67	410,188.18	2,844,834.85	57,458.90	2,902,293.75	

Alameda County EMS Liability

From 2005 to 2010, the County of Alameda provided Emergency Medical Services, First Responder Advanced Life Support, and Ambulance Transport Services to the City of Alameda. During this time, the City incurred an obligation of \$3,621,887 to the County. On November 1, 2011, the County of Alameda and the City of Alameda entered into an agreement to repay this obligation using First Responder Advanced Life Support funding until the debt is fully repaid. As of June 30, 2021, the outstanding balance is \$1,477,324.

	Date	Principal	Interest	Total	Balance
FY 21-22	9/30/2021	57,037.75		57,037.75	1,477,324.33
	12/31/2021	57,037.75		57,037.75	1,420,286.58
	3/31/2022	57,037.75		57,037.75	1,363,248.83
	6/30/2022	57,037.75		57,037.75	1,306,211.08
FY 22-23	9/30/2022	58,748.89		58,748.89	1,247,462.19
	12/31/2022	58,748.89		58,748.89	1,188,713.30
	3/31/2023	58,748.89		58,748.89	1,129,964.41
	6/30/2023	58,748.89		58,748.89	1,071,215.52
FY 23-24	9/30/2023	60,511.35		60,511.35	1,010,704.17
	12/31/2023	60,511.35		60,511.35	950,192.82
	3/31/2024	60,511.35		60,511.35	889,681.47
	6/30/2024	60,511.35		60,511.35	829,170.12
FY 24-25	9/30/2024	62,326.69		62,326.69	766,843.43
	12/31/2024	62,326.69		62,326.69	704,516.74
	3/31/2025	62,326.69		62,326.69	642,190.05
	6/30/2025	62,326.69		62,326.69	579,863.36
FY 25-26	9/30/2025	64,196.49		64,196.49	515,666.87
	12/31/2025	64,196.49		64,196.49	451,470.38
	3/31/2026	64,196.49		64,196.49	387,273.89
	6/30/2026	64,196.49		64,196.49	323,077.40
FY 26-27	9/30/2026	66,122.39		66,122.39	256,955.01
	12/31/2026	66,122.39		66,122.39	190,832.62
	3/31/2027	66,122.39		66,122.39	124,710.23
	6/30/2027	66,122.39		66,122.39	58,587.84
FY 27-28	9/30/2027	58,587.84		58,587.84	0.00
	12/31/2027	-		-	0.00
	3/31/2028	-		-	0.00
	6/30/2028	-		-	0.00
		1,534,362.08	-	1,534,362.08	

2004 State Revolving Fund Loan

The City entered into a contract on August 12, 2004 to borrow funds from the State Water Resources Control Board. The funds were used for a Sewer Replacement Project to correct infiltration and inflow. The maximum loan amount is \$1,840,292 and bears interest at 2.6% per year for a term of 20 years. The balance as of June 30, 2021 was \$99,680.

	Date	Principal	Interest	Service Charge	Grant Charge	Total	Balance
FY 21-22	5/6/2022	97,153.76		1,968.33	3,149.34	102,271.43	99,679.75
FY 22-23	5/6/2023	99,679.75		996.80	1,594.87	102,271.42	0.00
		1,530,442.00	174,750.23	106,567.45	131,397.48	1,943,157.16	

Leases Payable

2011 Fire Apparatus Lease

On October 1, 2011, the City entered into a lease agreement in the amount of \$1,750,000 with Oshkosh Capital to acquire two fire apparatus vehicles. The City agreed to pay the lease starting on October 19, 2012, with annual payments of \$147,127, which includes an interest rate of 3.05%, for 15 years. Balance of the lease as of June 30, 2021 was \$672,816.

	Date	Principal	Interest	Total	Balance
FY 21-22	10/19/2021	122,854.25	24,267.93	147,122.18	672,815.68
FY 22-23	10/19/2022	126,601.30	20,520.88	147,122.18	546,214.38
FY 23-24	10/19/2023	130,462.64	16,659.54	147,122.18	415,751.74
FY 24-25	10/19/2024	134,441.75	12,680.43	147,122.18	281,309.99
FY 25-26	10/19/2025	138,542.22	8,579.96	147,122.18	142,767.77
FY 26-27	10/19/2026	142,767.77	4,354.41	147,122.18	-
		795,669.93	87,063.15	882,733.08	

2012 Fire Truck Lease

On September 26, 2012, the City entered into a lease agreement in the amount of \$1,965,726 with Oshkosh Capital to acquire two fire apparatus vehicles. The City agreed to pay the lease starting on September 26, 2013, with annual payments of \$162,546, which includes an interest rate of 2.82%, for 15 years. Balance of the lease as of June 30, 2021 was \$885,771.

	Date	Principal	Interest	Total	Balance
FY 21-22	9/26/2021	133,777.35	28,769.09	162,546.44	885,771.23
FY 22-23	9/26/2022	137,552.21	24,994.23	162,546.44	748,219.02
FY 23-24	9/26/2023	141,433.59	21,112.85	162,546.44	606,785.43
FY 24-25	9/26/2024	145,424.48	17,121.96	162,546.44	461,360.95
FY 25-26	9/26/2025	149,528.00	13,018.44	162,546.44	311,832.95
FY 26-27	9/26/2026	153,747.30	8,799.14	162,546.44	158,085.65
FY 27-28	9/26/2027	158,085.65	4,460.79	162,546.44	(0.00)
		1,019,548.58	118,276.50	1,137,825.08	

2014 Fire Apparatus Lease

On July 1, 2014, the City entered into a lease agreement in the amount of \$673,799 with Oshkosh Capital to acquire one fire apparatus vehicle. The City agreed to pay the lease starting on August 5, 2015, with annual payments of \$66,926, which includes an interest rate of 2.81%, for 10 years. Balance of the lease as of June 30, 2021 was \$308,170.

	Due Date	Principal	Interest	Total	Balance
FY 21-22	8/5/2021	56,673.65	10,252.14	66,925.79	308,170.35
FY 22-23	8/5/2022	58,266.19	8,659.60	66,925.79	249,904.16
FY 23-24	8/5/2023	59,903.47	7,022.32	66,925.79	190,000.69
FY 24-25	8/5/2024	61,586.76	5,339.03	66,925.79	128,413.93
FY 25-26	8/5/2025	63,317.35	3,608.44	66,925.79	65,096.58
FY 26-27	8/5/2026	65,096.58	1,829.22	66,925.80	0.00
		364,844.00	36,710.75	401,554.75	



Budget Resolutions

FYs 2021-23 Budget

Operating and Capital Budget Resolution

CITY OF ALAMEDA RESOLUTION NO. 15782

APPROVING AND ADOPTING THE OPERATING AND CAPITAL BUDGET FOR FISCAL YEARS 2021-22 AND 2022-23

WHEREAS, there has been submitted to and filed with the City Council at this meeting, a budget representing the financial plan for conducting the affairs of the City of Alameda and its Successor Agency for the Fiscal Years a) beginning July 1, 2021 and ending June 30, 2022 and b) beginning July 1, 2022 and ending June 30, 2023; and

WHEREAS, the expenditures provided in the said budget are within the expenditure limitation imposed by Article XIII B of the California Constitution; and

WHEREAS, the City Council has considered this budget at duly noticed special meetings of the City Council, at which time any and all members of the public were afforded an opportunity to express their views; and

WHEREAS, the City Council has given this budget due consideration as to its projected revenues, anticipated expenditures and available fund balances; and

WHEREAS, the City Council is committed to maintaining reserve levels in the General Fund at a minimum level of 25% of annual expenditures including Transfers Out and excluding the expenditure contribution towards Other Post-Employment Benefits and Pension unfunded liabilities; and

WHEREAS, the City Manager or his designee shall have ability to assign fund balances used for specific purposes in accordance with Governmental Accounting Standards Board (GASB) pronouncement 54; and

WHEREAS, this budget ensures that the City of Alameda, including all funds, entities and component units, has exercised prudent judgment in its fiduciary responsibility as guardians of the public tax dollars.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Alameda that said budget as submitted to the City Council at this meeting is hereby approved and adopted as the operating and capital budget for the City of Alameda for Fiscal Years (FY) 2021-22 and 2022-23, and that the expenditures by each fund, department and program are hereby approved and authorized as the total appropriations for the FY ending June 30, 2022, and June 30, 2023 with the following provisions and authorities:

1. The proposed FY 2021-22 and 2022-23 Budget as submitted by the City Manager as set forth in the Exhibit 2 of the June 15, 2021 Staff Report accompanying this Resolution is incorporated herein by this reference.
2. The proposed FY 2021-22 and 2022-23 Capital Budget and Capital Improvement Program as submitted by the City Manager as set forth in the Exhibit 3 of the

June 15, 2021 Staff Report accompanying this Resolution is incorporated herein by this reference.

3. The number of full-time positions authorized by the Budget is incorporated herein as set forth in Exhibit 2 of the June 15, 2021 Staff Report accompanying this Resolution is incorporated herein by this reference. The City Manager or his/her designee is authorized to retain interim, part-time, or seasonal personnel within the amounts appropriated for such purposes. In addition, the City Manager is authorized to respond to staffing vacancies by either under filling them or using current staff that are at other similar pay level positions as long as there is sufficient monies in the current budget.
4. The City Manager or his/her designee is authorized to carryover into the following fiscal year the remaining appropriations for uncompleted capital and grant projects.
5. The City Manager or his/her designee is authorized to redistribute budget appropriations between similar capital projects. The maximum transfer shall be \$75,000 per project, in conformance with the City Manager's signing authority. Funds may be transferred from projects in different capital budgets as long as they are between similar projects. Unexpended General Funds from completed projects may be transferred to unappropriated capital reserves. The City Manager may transfer up to \$75,000 of unappropriated capital reserves to approved capital projects. The City Manager may transfer remaining budgets up to \$75,000 on closed projects back to the funding source(s).
6. All encumbrances for valid purchase orders and contracts in effect as of June 30, 2021 and June 30, 2022 will remain in effect in the following Fiscal Years 2021-22 and 2022-23, respectively. The City Manager or his/her designee is authorized to increase the FY 2021-22 and 2022-23 budget appropriations in the amount of the outstanding encumbrances for valid purchase orders and contracts as June 30, 2022, and June 30, 2023.
7. Except as otherwise provided in the Charter of the Municipal Code, the City Manager or his/her designee is authorized to execute and submit grant applications on behalf of the City. The City Manager is also authorized to accept grant awards, execute grant agreements, execute all related documents and expend such grant funds if the funds are within the City Manager's spending authority and have already been appropriated within the City Council's approved budget.
8. The City Manager or his/her designee is authorized to approve temporary interfund borrowing within the fiscal year, and at the end of the fiscal years ending June 30, 2022 and June 30, 2023, to finance the collection period for tax, grant, and other accounts receivable. Any new interfund loans extending beyond these terms must be approved by the City Council. The City Manager is authorized to repay interfund loans when funding becomes available.

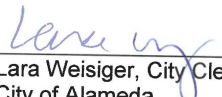
9. The City Manager or his/her designee is authorized to make administrative or technical corrections to the FYs 2021-22 and 2022-23 Adopted Budgets.
10. The City Manager or his/her designee is authorized to accept grants, donations, and reimbursements received during the year, establish appropriations for and expend those accepted grant funding, donations, and reimbursements received during the year where these special funds are within the City Manager's spending authority and do not exceed amount of funds received.
11. The City Manager or his/her designee is authorized and directed to take such actions as are necessary and appropriate to carry out the intent of this resolution.

* * * * *

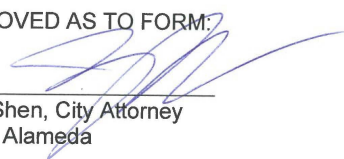
I, the undersigned, hereby certify that the foregoing Resolution was duly and regularly adopted and passed by the Council of the City of Alameda in a regular meeting assembled on the 15th day of June 2021, by the following vote to wit:

AYES: Councilmembers Daysog, Knox White, Vella and Mayor Ezzy Ashcraft – 4.
NOES: Councilmember Herrera Spencer – 1.
ABSENT: None.
ABSTENTIONS: None.

IN WITNESS, WHEREOF, I have hereunto set my hand and affixed the seal of said City this 16th of June 2021.


Lara Weisiger, City Clerk
City of Alameda

APPROVED AS TO FORM:


Yibin Shen, City Attorney
City of Alameda

Successor Agency to the Community Improvement Commission Resolution

SUCCESSOR AGENCY TO THE COMMUNITY IMPROVEMENT COMMISSION OF THE CITY OF ALAMEDA RESOLUTION NO. 21-12

APPROVING AND ADOPTING THE BUDGET FOR FISCAL YEARS 2021-22 AND 2022-23

WHEREAS, the Community Improvement Commission of the City of Alameda (the "Former Agency") was duly created pursuant to the California Community Redevelopment Law (Part 1 [commencing with Section 33000] of Division 24 of the California Health and Safety Code) ("Redevelopment Law"); and

WHEREAS, Assembly Bill x1 26 ("AB x1 26") was signed by the Governor of California on June 28, 2011, and was held by the California Supreme Court to be largely constitutional on December 29, 2012; and

WHEREAS, as a result of the Supreme Court's decision, on February 1, 2012, all California redevelopment agencies were dissolved, and successor agencies were established as successor entities to the former redevelopment agencies pursuant to Health and Safety Code section 34173(a); and

WHEREAS, the City Council adopted Resolution No. 14643 on January 4, 2012, electing for the City to serve as the Successor Agency to the Community Improvement Commission of the City of Alameda (the "Successor Agency") upon the dissolution of the Former Agency; and

WHEREAS, on June 27, 2012, the Governor of California signed into law Assembly Bill 1484 amending AB x1 26 and adding additional requirements to the successor agencies; and

WHEREAS, the Successor Agency is tasked with paying, performing, and enforcing the obligations and winding down the affairs of the Former Agency; and

WHEREAS, pursuant to Health and Safety Code sections 34177(j) and (l), before each six month fiscal period the Successor Agency must prepare and submit an administrative budget and a Recognized Obligation Payment Schedule ("ROPS") to the Oversight Board for approval; and

WHEREAS, the ROPS must also be submitted to the County Administrative Officer, County Auditor-Controller, State Controller's Office, State Department of Finance, and be posted online; and

WHEREAS, there has been submitted to and filed with the Board of the Successor Agency at this meeting, a budget representing the financial plan for conducting the affairs of the Successor Agency for the Fiscal Years a) beginning July 1, 2021 and ending June 30, 2022, and b) beginning July 1, 2022 and ending June 30, 2023; and

WHEREAS, the Board of the Successor Agency has considered this budget at a duly noticed regular meeting of the Successor Agency, at which time members of the public were afforded an opportunity to express their views; and

WHEREAS, the Board of the Successor Agency has given this budget due consideration as to its projected revenues, anticipated expenditures and available fund balances.

NOW, THEREFORE, BE IT RESOLVED by the Successor Agency that said budget as submitted at this meeting is hereby approved and adopted as budget for the Successor Agency for Fiscal Years (FY) 2021-22 and 2022-23, and that the expenditures are hereby approved and authorized as the total appropriations for the FY ending June 30, 2022, and June 30, 2023 as follows:

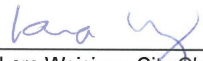
1. The proposed FY 2021-22 and 2022-23 Budget as submitted by the Executive Director to the Successor Agency, as set forth in Exhibit 2 of the June 15, 2021 Staff Report accompanying this Resolution is incorporated herein by this reference.
2. The Executive Director to the Successor Agency or his/her designee is authorized and directed to take such actions as are necessary and appropriate to comply with Health and Safety Code section 34177 and carry out the intent of this Resolution.

* * * * *

I, the undersigned, Secretary to the Community Improvement Commission of the City of Alameda hereby certify that the foregoing is a full, true and correct copy of a resolution duly and regularly adopted and passed by the Successor Agency in a regular meeting assembled on the 15th day of June 2021, by the following vote to wit:

AYES: Commissioners Daysog, Herrera Spencer, Knox White, Vella and Chair Ezzy Ashcraft – 5.
NOES: None.
ABSENT: None.
ABSTENTIONS: None.

IN WITNESS, WHEREOF, I have hereunto set my hand and affixed the seal of said City this 16th day of June 2021.



Lara Weisiger, City Clerk
City of Alameda

APPROVED AS TO FORM:



Yibin Shen, City Attorney
City of Alameda



Gann Appropriations Limit

FYs 2021-23 Budget

CITY OF ALAMEDA RESOLUTION NO. 15781

ESTABLISHING APPROPRIATIONS LIMIT FOR FISCAL YEAR 2021-22

WHEREAS, pursuant to Article XIII B of the Constitution of the State of California, the City Council of the City of Alameda is required to establish an appropriations limit for Fiscal Year (FY) 2021-22; and

WHEREAS, the Appropriations Limit has been determined in accordance with uniform guidelines for Article XIII B of the California Constitution; and

WHEREAS, the voters approved Proposition 111 in June 1990, which allows for new adjustment formulas for the appropriations limit calculation that is responsive to local growth issues; and

WHEREAS, the adjustment factors used to arrive at the FY 2021-22 limit are as follows:

City Population change of (0.31)%;
Per Capita Cost of Living change of 5.73%

NOW, THEREFORE, BE IT RESOLVED by the Council of the City of Alameda that said Council hereby establishes the Appropriations Limit in the amount of \$142,421,271 for FY 2021-22.

* * * * *

I, the undersigned, hereby certify that the foregoing Resolution was duly and regularly adopted and passed by the Council of the City of Alameda in a regular meeting assembled on the 15th day of June 2021, by the following vote to wit:


AYES: Councilmembers Daysog, Herrera Spencer, Knox White, Vella and Mayor Ezzy Ashcraft – 5.

NOES: None.

ABSENT: None.

ABSTENTIONS: None.

IN WITNESS, WHEREOF, I have hereunto set my hand and affixed the seal of said City this 16th day of June 2021.



Lara Weisiger, City Clerk
City of Alameda

APPROVED AS TO FORM:



Yibin Shen, City Attorney
City of Alameda



Glossary

FYs 2021-23 Budget

A

ACCYF: The Alameda Collaborative for Children, Youth and Their Families program provides support services for children, youth, and families.

ACI: Alameda County Industries provides residential, commercial and industrial collection services for recyclables, organics and garbage within the City of Alameda.

Ad Valorem Tax: A tax based on value (e.g. a property tax).

Advance Refunding: A procedure by which an outstanding debt issue is eliminated from the municipality's gross debt in advance of its natural maturity by issuing a new bond issue to call the existing debt. The proceeds from the new issue are used to purchase U. S. Treasury obligations to secure payments of interest and principal of the "refunded issue" until the outstanding issue is called.

AMP: Alameda Municipal Power

Appropriation: An authorization made by the City Council, which permits officials to incur obligations against and to make expenditures of governmental resources. Appropriations are usually made for fixed amounts and are typically granted for a one-year period, though multi-year appropriations can be established for capital projects and other special purpose funds. Multi-year appropriation authority remains in effect until the amount appropriated has been totally expended or until the fund, program, or project is closed because its assigned purpose has been changed or accomplished.

Assessed Valuation: A valuation set upon real estate or other property by a government as a basis for levying taxes.

AUSD: Alameda Unified School District.

B

Benefits: Those benefits paid by the City to employees as conditions of employment. Examples include insurance and retirement benefits.

Bond (Debt Instrument): A written promise to pay (debt) a specified sum of money (called principal or face value) at a specified future date (called the maturity date) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used for long-term debt to pay for specific capital expenditures.

Budget: The official financial spending and resource plan submitted by the City Manager and adopted by the City Council.

Budget Calendar: The schedule of key dates or milestones, which the City follows in the preparation and adoption of the budget.

C

CAD: Computer-Aided Dispatch.

CalPERS: The California Public Employees Retirement System provides retirement benefits for the employees of public agencies in the State of California.

Capital Assets: Expenditures made to acquire, reconstruct, or construct major fixed or capital assets. A fixed asset is a tangible object of a long-term character, which will continue to be held or used, such as land, buildings, machinery, furniture and other equipment. A capital (fixed) asset must be at least \$10,000 in cost and have an expected useful life expectancy of at least four years.

Capital Improvements: Buildings, structures, or attachments to land such as sidewalks, trees, drives, tunnels, drains, and sewers.

Capital Investment Program (CIP): A plan for capital expenditures to be incurred setting forth each capital project, identifying the expected beginning and ending date for each project, the amount to be expended in each year, and the method of financing those expenditures.

Capital Projects Fund: Capital Projects Funds are used to account for financial resources used in the acquisition or construction of major capital facilities other than those financed by Enterprise or Trust Funds.

Capital Outlay: Vehicles, equipment, improvements, software, and furniture purchased by the City which individually amount to an expenditure of more than \$10,000 and which have an expected life of more than one year.

Carryover: An unspent appropriation of one fiscal period reauthorized for a subsequent period.

CDBG: Community Development Block Grant. A program of the U.S. Department of Housing and Urban Development to fund local community development activities such as affordable housing, anti-poverty programs, and infrastructure development.

CERT: Community Emergency Response Team is a volunteer program conducted by the City's Fire Department.

CDF: Community Development Fee.

Charter City: A city or county which derives its local powers from a legal charter independent of state statutes.

CIT: Construction Improvement Tax.

Community Improvement Commission (CIC): The CIC is the City's former redevelopment agency. Effective February 1, 2012, redevelopment agencies throughout the State of California were dissolved as a result of State legislation. The City of Alameda is the Successor Agency for the CIC's non-housing activities, and the Housing Authority of the City of Alameda is the Successor Housing Agency.

Certificates of Participation (COP): A certificate of participation is a form of long-term financing which represents a divided share of a lease that is assigned or marketed to investors. These debt instruments typically represent general obligation debt but can also be issued by enterprises.

Citizens' Option for Public Safety (COPS): A State-funded program that provides supplemental funding to local jurisdictions for front-line municipal police services.

CLETS: California Law Enforcement Telecommunications System.

COLA: Cost of Living Adjustment.

Comprehensive Annual Financial Report (AFR): The official financial report of the City. It includes an audit opinion as well as basic financial statements and supporting schedules necessary to demonstrate compliance with finance-related legal and contractual provisions.

Consumer Price Index (CPI): A statistical description of price levels provided by the U.S. Department of Labor. The change in this index from year to year is used to measure the cost of living and economic inflation.

Contingency Account: An account in which funds are set aside for unforeseen expenditures which may become necessary during the year.

Contract Services: Services provided from the private sector or other public agencies.

Cost Allocation: A fair and equitable methodology for identifying and distributing direct and indirect costs among various cost centers based upon some predetermined basis of allocation. In performing the cost allocations, all indirect costs have been allocated to direct cost activities.

CSMFO: The California Society of Municipal Finance Officers, a statewide organization of municipal finance professionals. CSMFO annually sponsors a Budget Awards Program that recognizes municipal budgets in four categories: operating budgets, capital budgets, public communications documents, and innovations in budgeting.

D

Debt: An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of governments include bonds, time warrants, and notes.

Debt Service: Payment of interest and repayment of principal to holders of the City's debt according to a pre-determined schedule.

Debt Service Fund: Fund used to account for the accumulation of resources for and payment of general long-term debt principal, interest, and related costs.

Delinquent Taxes: Taxes remaining unpaid on and after the date to which a penalty for nonpayment is attached. Even though the penalty may subsequently be waived and a portion of the taxes may be abated or canceled, the unpaid balances continue to be delinquent taxes until abated, canceled, paid or converted into tax liens.

Department: A major administrative division of the City, which indicates overall management responsibility for an operation or a group of related operations within a functional area. A department usually has more than one program and may have more than one fund.

Depreciation: (1) Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence. (2) That portion of the cost of a capital asset that is charged as an expense during a particular period.

Developer Fees and Permits: Fees that are charged for specific services provided by Community Development, Fire and Public Works. See the City's website at <http://alamedaca.gov/finance/master-fee-schedule> for the City's current fee schedule.

Diversification: Dividing investment funds among a variety of securities offering independent returns

Division: A program or activity, within a department, that furthers the objectives of the City Council by providing services or products.

DOJ: Department of Justice.

DUT: Dwelling Unit Tax.

E

East Bay Regional Park District (EBRPD): East Bay Regional Park District is a system of beautiful public parks and trails in Alameda and Contra Costa counties.

EMS: The Emergency Medical Services Division of the Fire Department provides for emergency medical first responder and ambulance transport services.

EMT: Emergency Medical Technicians.

Encumbrances: Commitments related to contracts for goods or services. Used in budgeting, encumbrances are not GAAP expenditures or liabilities but represent the estimated amount of expenditures ultimately to result if contracts in process are completed. A purchase order is a common encumbrance.

Enterprise Fund: A fund type used to account for operations that are financed or operated in a manner similar to private business enterprise, where the intent of the governing body is that costs of providing goods and services be recovered primarily through user charges.

ERAF: This represents an annual shift in property taxes from local government agencies to the State's Educational Revenue Augmentation Fund (ERAF).

ERP: Enterprise Resource Planning system. Application-based system used for accounting, payroll, accounts payable/accounts receivable, and human resources functions.

Expenditures: Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service and capital outlays, and intergovernmental grants entitlement and shared revenues.

F

FAAS: Friends of the Alameda Animal Shelter is a non-profit entity that assumed the operations of the Animal Shelter in Fiscal Year 2011-12.

Fiduciary Funds: Funds used to report assets held in a trustee or agency capacity for others.

Final Budget: Term used to describe revenues and expenditures for the upcoming year beginning July 1 as adopted by the City Council.

Financial Advisor: A consultant to an issuer of securities who provides the issuer with advice with respect to the structure, timing, terms, or other similar matters concerning a new issue of securities.

FISC: The Fleet Industrial Supply Center program manages the lease activity at the former Fleet Industrial Supply Center, including property management and infrastructure repair.

Fiscal Year: The time period beginning on July 1 of a calendar year and ending on June 30 of the following calendar year. Budgeting is carried out on a fiscal year schedule.

Fixed Assets: Assets of a long-term character which are intended to be held or used, such as land, buildings, machinery, furniture, and other equipment.

FLSA (Fair Labor Standards Act): The Fair Labor Standards Act sets minimum wage, overtime pay, equal pay and Child Labor Standards for private and public sector employees. Enforcement of the FLSA is assigned to the Department of Labor, Wage, and Hour Division.

Franchise: A special privilege granted by a government, permitting the continued use of public property, such as city streets, and usually involving the elements of monopoly and regulation.

Full-time Equivalent (FTE): The amount of time a position has been budgeted for in terms of the amount of time a regular, full-time employee normally works in a year. For example, a full-time employee (1 FTE) is paid for up to 2,080 hours while a .25 FTE employee would work up to 520 hours per year (both excluding overtime).

Fund: A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources and related liabilities, and residual equities or balances and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Accounting: System used by nonprofit organizations, particularly governments. Since there is no profit motive, accountability is measured instead of profitability. The main purpose is stewardship of financial resources received and expended in compliance with legal requirements.

Fund Balance/Equity: The excess of fund assets and resources over fund liabilities. A portion of the equity of a governmental fund may be reserved or designated; the remainder is referred to as fund balance.

G

Generally Accepted Accounting Principles (GAAP): The standard framework of guidelines for financial accounting, including standards, conventions, and rules accountants follow in the recording, summarizing and preparation of financial reports.

Governmental Accounting Standards Board (GASB): Establishes standards for state and local governmental accounting and financial reporting that will result in useful information for users of financial reports and will guide and educate the public, including issuers, auditors, and users of those financial reports.

General Fund: A specific fund which accounts for tax supported activities of the City and other types of activities not accounted for elsewhere. In the City budget, this fund is divided into departments. The General Fund is a governmental fund.

Government Finance Officers Association (GFOA): The Government Finance Officers Association of the United States and Canada. GFOA annually sponsors a Distinguished Budget Presentation Awards program and makes awards to those governmental budgets that meet program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device.

GIS: Geographic Information Systems.

Goals and Objectives: Accomplishments a department intends to achieve during the period.

H

HUD: U.S. Department of Housing and Urban Development. HUD's mission is to create strong, sustainable, inclusive communities and quality affordable homes for all.

I

Interfund Transfers: Contributions from one City fund to another in support of activities of the receiving fund. Loans are not included.

Intergovernmental Revenue: Revenue received from other governmental agencies and municipalities, such as grants from the State or Federal government.

Internal Service Fund: A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government or to other governments on a cost-reimbursement basis.

L

Lease: A contract for temporary use of equipment or facilities at a negotiated price.

Levy: The total amount of taxes, special assessments, or service charges imposed by a government.

Long-Term Debt: Financial obligations with maturity of more than one year after the date of issuance.

Long-Term Financial Plan: A plan which identifies fiscal issues and opportunities, establishes fiscal policies and goals, examines fiscal trends, produces a financial forecast, and provides for feasible solutions.

M

Measure B/BB: Countywide voter-approved ballot measure that can be used for street construction, repair, maintenance and bicycle pathways.

MOUs: Memorandums of Understanding are bilateral agreements between the City of Alameda and the employees of the City of Alameda.

Municipal Code: A book containing City Council approved ordinances in effect.

O

Operating Budget: Day-to-day costs of delivering City services.

Operating Transfer: Routine or recurring transfer of assets between funds.

Ordinance: A formal legislative enactment by the City Council. If it is not in conflict with any higher form of law, it has the full force and effect of law within the boundaries of the municipality to which it applies.

P

PCI: Pavement Condition Index.

Performance Measures: An indicator of the attainment of an objective. It is a specific quantitative measure of work performed or services provided within an activity or program, or it may be a quantitative measure of results obtained through a program or activity.

Personnel Services: The classification of all salaries, wages, and fringe benefits expenditures. Fringe benefits include FICA, retirement benefits, hospital and medical insurance, and life insurance.

POST: California Peace Officer Standards and Training.

Program: Organizational units directed to attain specific purposes or objectives.

Program Activity: A broad function or a group of similar or related services/activities, which have a common purpose.

Program Budget: A budget wherein expenditures are displayed based on programs of work, and secondarily by the character and object class of the expenditure.

Projected Surplus/Deficit: The projected surplus/deficit is the net of forecasted receipts and forecasted disbursements. A surplus is the result of receipts exceeding disbursements, and a deficit is the result of disbursements exceeding receipts.

Proposition 13: Limits the local property tax rate to a maximum of 1% of a property's assessed market value, rolled back assessments to 1975-76 values, and unless a property was sold, capped

the annual increase in assessed values to 2%. New taxes, such as a parcel tax, must be approved by two-thirds of local voters.

Proposition 218: A statewide initiative passed by the voters of California on November 5, 1996. The initiative provided voters with the right to vote on new taxes.

Proprietary Fund Types: Sometimes referred to as income determination or commercial-type funds, the classification used to account for a government's ongoing organizations and activities that are similar to those found in the private sector. The GAAP used are generally those applicable to similar businesses in the private sector and the measurement focus is on determination of net income, financial position, and changes in financial position.

PUB: Public Utilities Board.

R

Reserve: An account used to indicate that a portion of fund equity is legally restricted for a specific purpose.

Resolution: An order of a legislative body requiring less formality than an ordinance.

Retained Earnings: An equity account reflecting the accumulated earnings of a proprietary (internal service or enterprise) fund.

Revenue: Income received by the City in support of a program of services to the community. It includes such items as property taxes, fees, user charges, grants, fines and forfeits, interest income and miscellaneous revenue.

Revenue Bonds: Bonds issued pledging future revenues to cover debt payments.

Risk Management: An organized attempt to protect an organization's assets against accidental loss in the most cost effective manner.

RMS: Records Management System.

ROPS: The Recognized Obligation Payment Schedule outlines the City's obligations based upon the former City's Redevelopment Agency (Community Improvement Commission).

RPTTF: Alameda County's Redevelopment Property Tax Trust Fund (RPTTF) used for payment of obligations of the Successor Agency.

S

SAFER: Staffing for Adequate Fire and Emergency Response, i.e. a grant provided to the City by the Federal Government.

Salaries and Wages: Amounts paid for personnel services rendered by employees in accordance with rates, hours, terms, and conditions authorized by law or stated in employment contracts. This category also includes overtime and temporary help.

SR2S: Safe Routes to School. A State program to reduce injuries and fatalities to school children and to encourage increased walking and bicycling among students.

Special Assessment Bonds: Bonds payable from the proceeds of special assessments levied on properties.

Special Revenue Fund: A fund used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) that are legally restricted to expenditure for specified purposes. GAAP only require the use of special revenue funds when legally mandated.

Subventions: Revenues collected by the State that are allocated to the City on a formula basis. The major subventions received by the City from the State of California include motor vehicle in-lieu and gasoline taxes.

Supplemental Appropriation: An appropriation approved by the City Council after the initial budget is adopted.

Supplies: Items such as office supplies, short-lived minor equipment with no material value, periodicals, books and generic computer software.

T

Taxes: Compulsory charges levied by a government to finance services performed for the common benefit.

TOT: Transient Occupancy Tax is imposed on room rates for stays of 30 days or less at a rate of 10% on the room rate.

Transaction and Use Tax (TUT)/Measure F: A sales tax measure approved by Alameda voters on November 6, 2018. A general sales tax of 0.5% with no expiration.

Transfers: All interfund transactions except loans or advances, quasi-external transactions, and reimbursements.

True Interest Cost: The federal Truth in Lending Act requires lenders to disclose the true cost of credit to their borrowers and prospective borrowers in the consumer-loan agreement. This cost must be computed by a standard formula that incorporates interest, fees and other costs. This prevents lenders from making misleading statements about the real cost of borrowing from them.

Trust & Agency Funds: These funds are used to account for assets held by the City in a trustee capacity or as an agent.

U

User Fees: The payment of a fee for direct receipt of a public service by the person benefiting from the service.

Utility Users Tax (UUT): A usage tax of 7.5% on electric, gas, cable television, and telephone (including wireless and prepaid) services charges.

V

Vehicle License Fees (VLF): An annual fee on the ownership of a registered vehicle in California paid to the Department of Motor Vehicles (DMV). The state retains authority over both the amount of revenues that are collected and the method of their distribution to local governments, and the Legislature may alter the level of VLF revenue.

VOIP: Voice Over Internet Protocol, technology used in the City's phone system.

W

WiFi: Technology that allows electronic data exchange wirelessly over a computer network.

Working Capital: Net Working Capital is a common accounting formula used for financial analysis. It is defined as current assets minus current liabilities.

Warrant: Security, generally short-term in nature, issued by a municipality and used in the payment of bills.