



# Quarterly Financial Report

## Recommendation to Accept the Second Quarter Financial Report for the Period Ending December 31, 2020. [City Council and SACIC] (Finance 2410)

To: Honorable Mayor and Members of the City Council

### EXECUTIVE SUMMARY

Recommendation to Accept the second quarter financial report for the period ending December 31, 2020. This report provides budgets to actuals comparison for the General Fund, fiscal year-to-date revenue and expenditures/expenses for all City of Alameda (City) funds, and inception-to-date budget and actual expenditures for active capital and maintenance projects. The economic and financial impacts from COVID-19 are still unfolding and the full impact of the COVID-19 for the Fiscal Year (FY) 2020-21 will not be known until the last quarter of FY 2020-21.

### BACKGROUND

The City Charter Article XVII Sec. 17-10 requires presentation of a quarterly report to the Mayor and the City Council. The second quarter's financial report on all City funds has been completed based upon actual revenues and expenditures through December 31, 2020. The second quarter report, attached as Exhibit 1, includes financial information for all City funds as follows:

- General Fund actual revenues by major category through December 31, 2020;
- General Fund actual expenditures by the major department through December 31, 2020;
- Actual expenditures for the City's capital and maintenance projects through December 31, 2020; and
- All Funds revenues, expenditures, and changes in fund balance as of December 31, 2020.

### DISCUSSION

This quarterly report provides the City Council with updates on the financial status of the City's funds by comparing budget projections for revenues and expenditures to actual receipts and expenditures. Budget amendments previously approved by the City Council have been included in this report. The grouping of the funds matches the City's Annual Comprehensive Financial Report (ACFR). As of December 31, 2020, General Fund revenues totaled \$50 million and expenditures totaled \$45 million.

#### **General Fund**

The General Fund actual revenues as of December 31, 2020 were \$50 million as compared to the \$46 million revenues collected for the same quarter last year, which represents a 8 percent increase in revenue collection as compared to last year. As of

December 31, 2020, the City received \$50 million in revenues, which is 48 percent of the \$103 million revenue budget for FY 2020-21.

The FY 2020-21 General Fund actual expenditures as of December 31, 2020 were \$45 million as compared to the \$47 million expenditures for the same quarter last year, which represents a 4 percent decrease in actual expenditure as compared to last year.

As of December 31, 2020, the City incurred \$45 million in expenditures, which is 43 percent of the budgeted \$105 million expenditure budget for FY 2020-21.

### Major General Fund Revenue Categories

The General Fund major revenue categories are summarized in Exhibit 1. The City derives a portion of its General Fund revenues from sales taxes (1 percent Bradley-Burns), transfer tax and transaction and use tax. When one or more of these key revenue sources deviates from projections, funding for future programs and services may be impacted.

The majority of the City's property taxes are received between December and April. The property taxes collected through December 31, 2020 for the current year secured and unsecured taxes were 12 percent higher as compared to the same quarter last year. The City continues to realize stable property tax-related revenue growth as well as greater than expected distributions of supplemental assessments and residual distributions as a result of redevelopment dissolution.

Due to an increase in the transfer of the title of real property from a person or entity to another within the jurisdiction based on the property's sales tax in the second quarter of FY 2020-21, transfer taxes is now the second largest revenue source for the City's General Fund. As of December 31, 2020, the City received \$6.9 million in revenue, which is 69 percent of the \$10 million that was budgeted for FY 2020-21. This represents a 48 percent increase as compared to the same period last fiscal year.

Sales Taxes and Transaction and Use Tax, the third largest revenue source for the City's General Fund, is remitted to the City from the State on an on-going basis. Sales tax payments are paid by the State approximately three months in arrears, with the first two months of the quarter being estimated based on prior year activities, and the third month true-up based on actuals. The Sales Tax and Transaction and Use Tax are 39 percent of the \$15 million budgeted for FY 2020-21, which represents a 7 percent increase as compared to last fiscal year.

The revenue from Utility User Taxes represents a 6 percent increase as compared to the same period last year. The revenue from Franchise Fees represents a 9 percent increase as compared to last fiscal year.

Due to COVID-19, the year-to-date revenues from the Business License Tax is 9 percent lower as compared to the same quarter of last fiscal year. As of December 31, 2020, the

City has collected \$2.2 million in Business License, which represents 100% of the budget. The renewal of business licenses occurs during the first quarter of the fiscal year; therefore, most of the revenue anticipated for the year has been collected.

The Departmental Revenues totaled \$3.2 million, or 38 percent of the FY 2020-21 budget and the Transfers-In was \$1.9 million, or 49 percent of the FY 2020-21 budget.

### **Special Revenue Funds**

The FY 2020-21 actual revenues as of December 31, 2020 were \$21 million, or 39 percent of the annual budget and actual expenditures were \$22 million, or 37 percent of the annual budget.

The Base Reuse Fund had the most substantial actual revenues and expenses during the period. As of December 31, 2020, the Base Reuse fund has received revenues of \$5 million. Expenditures of \$4 million were expended on the development and implementation of community plans for revitalization and redevelopment of the base into a mixed-use, transit-oriented development.

The Special Revenue Funds are driven by grants or other specific funding sources and are used for specific purposes, such as Measure B and Measure BB, and grants, etc. Such funding sources are restricted in nature, either by law or by City policy, which requires revenues and expenditures to be recorded differently from the City's primary operating fund, the General Fund.

### **Capital Improvement Project Funds**

The Capital Improvement Projects Funds, which includes individual funds such as the Capital Improvement Projects (CIP), Construction Impact Fee, Street and Transportation, Development Impact Fee, Maintenance Assessment Districts, and the Urban Runoff Storm Drain, had actual expenditures of \$13 million and revenue of \$3.4 million at December 31, 2020. The largest expenditures for the second quarter consisted of the following projects:

- Sewer Rehabilitation (Project #96003602) for \$4.3 million
- Seaplane Lagoon Ferry Terminal (Project #91814) for \$2.3 million;
- Pavement Management (Project #96010) for 2.2 million; and

These funds derive their revenues from a combination of fees from new development, grants, Gas Tax, and Regional Measure B/BB.

### **Debt Service Funds**

The Debt Service Funds group accounts for the long-term debt of the City. As of December 31, 2020, the debt service funds received \$1.2 million in revenue and \$0.9 million in expenditure. Sufficient funds are transferred from a variety of sources to meet

debt service obligations as they come due. The funding source is dependent upon the purpose of the debt.

### **Enterprise Fund**

The Enterprise Fund group consists of the City's Sewer Fund and requires proprietary fund balance reporting that includes cash, reserves, fixed assets, and related long-term debt. The fund balance on December 31, 2020, for the Sewer Fund was \$92 million. Sufficient reserves are maintained to ensure the completion of current projects and programs.

### **Internal Service Funds**

The Internal Service Funds group includes those funds created for the accumulation of reserves for insurance claims, vehicles, technology and equipment replacement, facility maintenance, compensated absences, liabilities, and retiree medical and dental costs. Revenue for these funds is derived from charges to other funds, primarily the General Fund. The fund balance of the Internal Service Funds group was \$35 million on December 31, 2020.

The fund balance reflects the long-term liabilities for workers' compensation claims and risk management claims, but not the net unfunded portion of Other Post-Employment Benefits (OPEB), which was valued at \$117 million as of the June 30, 2020, based on the actuarial report.

### **Fiduciary Funds**

The Fiduciary Funds group includes bond funds for several bond issues that are not obligations of the City and a trust fund established for the Other Post-Employment Benefits (OPEB). The cumulative fund balance for this fund group was \$20 million at December 31, 2020. The fund balance for the OPEB trust was \$18 million.

### **Successor Agency**

The Successor Agency is an entity separate from the City and accounted for in separate trust funds that are used to account for tax increment monies received and payments of items approved by the Oversight Board in the Required Obligation Payment Schedule (ROPS). Governmental accounting standards require that the full amount of debt outstanding be recorded as part of these funds. The deficit balance as of December 31, 2020, was approximately \$47 million, which reflects bonded indebtedness to be paid from future Redevelopment Property Transfer Tax Fund (RPTTF) revenue.

### **ALTERNATIVES**

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

## FINANCIAL IMPACT

The FY 2020-21 second quarter report includes information detailing the variances between budgets and actuals for revenues, expenditures, capital and maintenance projects, as well as changes in fund balances through December 31, 2020. Exhibit 1 was created to present the City's actual results and fund balances for each fund through the end of the second quarter of FY 2020-21.

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

## MUNICIPAL CODE/POLICY DOCUMENT CROSS-REFERENCE

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

## ENVIRONMENTAL REVIEW

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

## CLIMATE IMPACTS

There are no climate impacts from the acceptance of this report.

## RECOMMENDATION

Accept the second quarter financial report for the period ending December 31, 2020.

## CITY MANAGER RECOMMENDATION

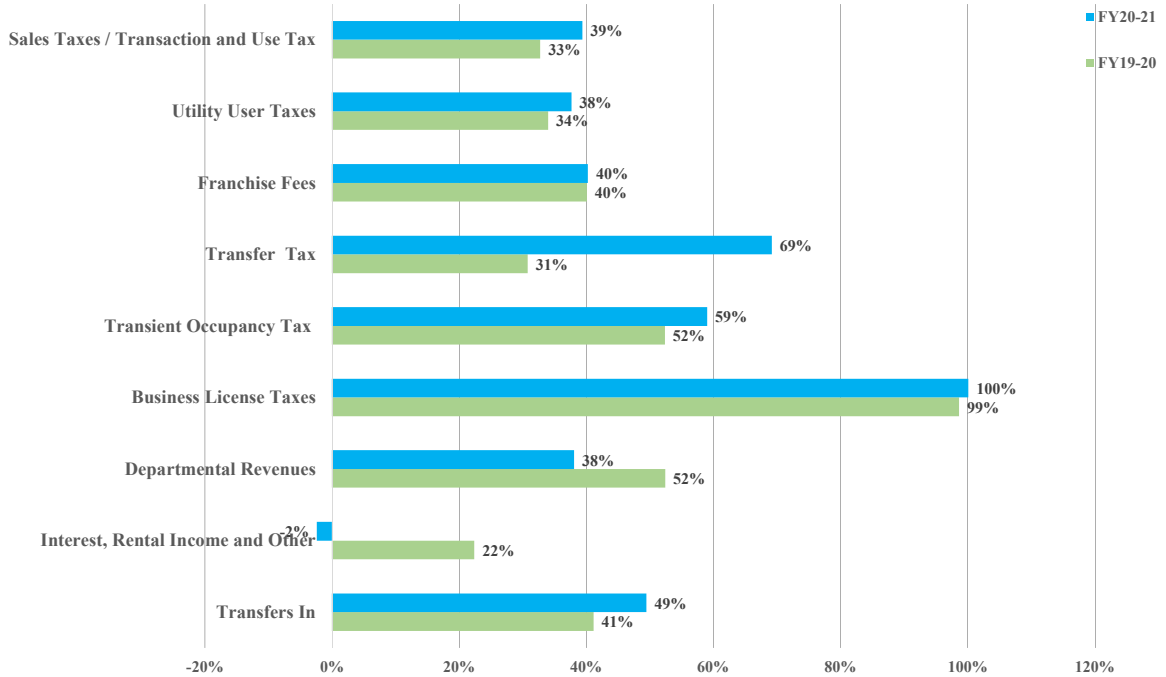
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Respectfully submitted,  
Annie To, Finance Director

Exhibit:

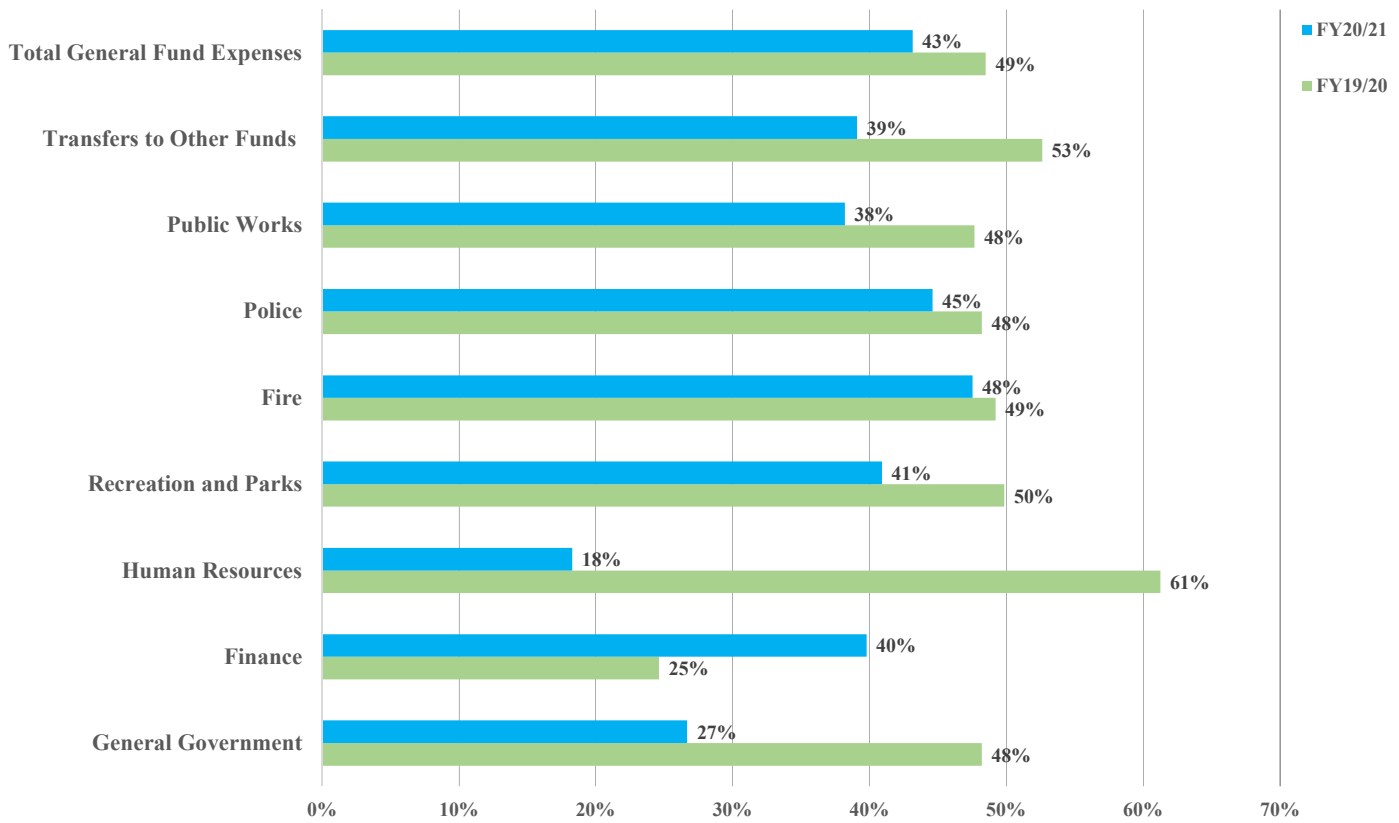
1. FY 2020-21 Second Quarter Financial Report

City of Alameda, California  
 General Fund YTD Revenue Report through 12/31/2020 (Unaudited)  
 -as a % of Budget for FY 20/21 and as a % of Actual for FY 19/20



	FY 20/21		FY 20/21		FY 19/20	FY 20/21 to 19/20	
	Budget	% of Total Budget	YTD Actual	% of Budget Line Item	YTD Actual	YTD Difference	% Change
Property / Motor Vehicle In Lieu Taxes	\$45,820,000	45%	\$23,486,704	51.3%	\$20,902,304	\$2,584,399	12%
Sales Taxes / Transaction and Use Tax	15,000,000	15%	5,907,389	39.4%	5,524,414	\$382,975	7%
Utility User Taxes	8,447,000	8%	3,183,961	37.7%	2,994,454	\$189,506	6%
Franchise Fees	5,542,000	5%	2,231,619	40.3%	2,046,585	\$185,034	9%
Transfer Tax	10,000,000	10%	6,918,004	69.2%	4,676,567	\$2,241,437	48%
Transient Occupancy Tax	1,200,000	1%	708,402	59.0%	1,022,693	(\$314,291)	-31%
Business License Taxes	2,200,000	2%	2,202,159	100.1%	2,430,315	(\$228,156)	-9%
Departmental Revenues	8,410,370	8%	3,202,942	38.1%	4,098,597	(\$895,655)	-22%
Interest, Rental Income and Other	2,494,200	2%	(59,066)	-2.4%	567,348	(\$626,415)	-110%
Transfers In	3,774,000	4%	1,865,800	49.4%	1,849,454	\$16,346	1%
<b>Total Revenues</b>	<b>\$102,887,570</b>	<b>100%</b>	<b>\$49,647,914</b>	<b>48%</b>	<b>\$46,112,733</b>	<b>\$3,535,181</b>	<b>8%</b>

**City of Alameda, California**  
**General Fund YTD Expenditure Report through 12/31/2020 (Unaudited)**  
**- as a % of Budget for FY 20/21 and as a % of Actual for FY 19/20**



	FY 20/21		FY 20/21		FY 19/20		FY 20/21 to 19/20	
	Budget	% of Total Budget	YTD Actual	% of Budget Line Item	YTD Actual	YTD Difference	Year over Year % Change	
<b>City Council</b>	93,757	0%	(3,116)	-3.3%	\$ 6,421	\$ (9,536.58)	-149%	
<b>City Attorney</b>	1,301,719	1%	87,061	6.7%	\$ 488,394	(401,333)	-82%	
<b>City Clerk</b>	772,139	1%	239,580	31.0%	\$ 255,024	(15,444)	-6%	
<b>City Manager</b>	1,022,179	1%	275,655	27.0%	\$ 479,750	(204,096)	-43%	
<b>Economic Development</b>	1,075,298	1%	357,851	33.3%	\$ 67,557	290,294	430%	
<b>Non Departmental</b>	3,069,070	3%	1,000,253	32.6%	\$ 783,645	216,608	28%	
<b>Total General Government</b>	7,334,162	7%	1,957,283	26.7%	2,080,791	-123,508	-6%	
<b>Finance</b>	2,619,835	3%	1,042,442	39.8%	\$ 836,315	206,127	25%	
<b>Human Resources</b>	888,297	1%	162,441	18.3%	\$ 450,436	(287,995)	-64%	
<b>Total Administrative Services</b>	3,508,132	3%	1,204,884	34.3%	1,286,751	-81,868	-6%	
<b>Fire</b>	38,519,349	37%	18,308,548	47.5%	\$ 17,448,065	860,484	5%	
<b>Police</b>	36,941,475	35%	16,478,626	44.6%	\$ 16,499,231	(20,605)	0%	
<b>Total Public Safety</b>	75,460,824	72%	34,787,174	46.1%	33,947,296	839,878	2%	
<b>Recreation and Parks</b>	4,090,908	4%	1,673,407	40.9%	\$ 1,869,311	(195,904)	-10%	
<b>Public Works / Central Services</b>	2,643,877	3%	1,010,184	38.2%	\$ 1,162,032	(151,848)	-13%	
<b>Transfers to Other Funds</b>	11,669,500	11%	4,562,990	39.1%	\$ 6,958,716	(2,395,726)	-34%	
<b>Total Expenses</b>	<b>\$ 104,707,402</b>	<b>100.0%</b>	<b>\$ 45,195,922</b>	<b>43.2%</b>	<b>\$ 47,304,897</b>	<b>\$ (2,108,976)</b>	<b>-4%</b>	



City of Alameda  
 FY 20/21 YTD Capital and Maintenance Project Report  
 Through December 31, 2020 (Unaudited)

Funds: 310, 310.3, 602, 602.3

Project Number	Description	Budget			Actual Expenditures			Outstanding Encumbrances	As of 12/31/20	
		Previous Years	As of 12/31/2020	Year-to-date Total	Previous Years	As of 12/31/2020	Year-to-date Total		Remaining Budget	% Expended and Encumbered
91170	Park Street Arterial Management	1,108,300	-	1,108,300	956,405	-	956,405	-	151,895	86%
91214	Bayview WEIR	168,000	-	168,000	28,625	-	28,625	-	139,375	17%
91215	Harbor Bay Lagoon Gate	172,000	-	172,000	165,311	129	165,440	-	6,560	96%
91309	Jean Sweeney Park	7,612,438	-	7,612,438	6,141,547	68,061	6,209,608	489	1,402,341	82%
91347	Otis/Pacific Resurfacing	1,579,000	-	1,579,000	1,565,569	-	1,565,569	-	13,431	99%
91402	Cross Alameda Trail	6,737,675	444,220	7,181,895	6,836,092	82,840	6,918,932	156,961	106,002	99%
91405	Marina Village Pier Repair	473,000	-	473,000	121,709	-	121,709	-	351,291	26%
91606	Storm Water Pump Station	1,681,663	118,337	1,800,000	321,700	29,247	350,947	106,051	1,343,002	25%
91607	Lagoons	-	-	-	-	745	745	-	(745)	0%
91614	Cross Alameda Trail	4,001,000	-	4,001,000	4,114,382	-	4,114,382	-	(113,382)	103%
91615	Mecartney/Island Intersection	300,000	-	300,000	69,020	-	69,020	-	230,980	23%
91616	Parking	750,000	-	750,000	230,588	-	230,588	-	519,412	31%
91624	Inner Harbor Tidal Canal	1,514,513	-	1,514,513	437,042	33,313	470,355	-	1,044,158	31%
9161102	Bike/Ped	946,000	-	946,000	671,129	-	671,129	-	274,871	71%
9161106	Weta Harbor Bay	-	-	-	-	2	2	-	(2)	0%
91805	Storm Water Mgmt	1,998,429	25,569	2,023,998	1,009,936	124,081	1,134,017	217,987	671,994	67%
91811	Signs, Pavement Markings, and Curb Paint	600,000	-	600,000	271,476	-	271,476	36,307	292,217	51%
91812	Traffic Signals, Calming, and Systems	2,050,000	-	2,050,000	1,157,989	70,705	1,228,694	54,285	767,021	63%
91813	Appezatto Parkway Dedicated Bus Lanes	1,700,000	1,000,000	2,700,000	-	-	-	-	2,700,000	0%
91814	Seaplane Lagoon Ferry Terminal	36,236,280	353,001	36,589,281	19,247,456	2,283,333	21,530,789	201,718	14,856,774	59%
91815	Central Ave Safety Improvements	2,155,300	900,000	3,055,300	1,016,128	428,763	1,444,891	79,031	1,531,378	50%
91816	Parking	870,900	-	870,900	32,454	-	32,454	-	838,446	4%
918161	Parking - Main Street	329,100	-	329,100	329,052	-	329,052	-	48	100%
918162	Parking - Harbor Bay	200,000	-	200,000	49,440	-	49,440	-	150,560	25%
91818	Otis Drive Traffic Calming and Safety Imp	1,144,136	275,000	1,419,136	312,486	5,451	317,937	867,479	233,720	84%
91819	Clement Avenue Safety Improvements	828,619	906,000	1,734,619	525,306	120,990	646,296	412,860	675,463	61%
91820	Clement Ave and Tilden Way Complete St	3,907,500	1,532,000	5,439,500	136,831	(137,265)	(434)	2,827	5,437,107	0%
91852	Climate Plan	664,827	-	664,827	475,651	8,140	483,791	2,200	178,836	73%
91853	Golf Parking Lot IMP	500,000	-	500,000	12,401	377,285	389,686	42,385	67,929	86%
91856	Shoreline PK Pathway Light	550,000	536,638	1,086,638	18,722	4,238	22,960	-	1,063,678	2%
9201601	Library Bond Project FD 2003	500,000	-	500,000	442,661	-	442,661	-	57,339	89%
96001	Sidewalks	400,000	600,000	1,000,000	374,337	259,539	633,876	415,270	(49,146)	105%
96002	Urban forest trees	1,608,544	1,572,000	3,180,544	1,115,481	243,653	1,359,134	1,018,186	803,224	75%
96005	Storm Water Management	-	-	-	-	3,765	3,765	-	(3,765)	0%
96007	Lagoon Maintenance	450,000	424,786	874,786	162,404	366,756	529,160	129,850	215,776	75%
96010	Pavement Management	2,688,000	2,617,000	5,305,000	161,132	2,185,422	2,346,554	840,997	2,117,449	60%
96011	Signs, Pavement Markings		200,000	200,000		12,535	12,535	-	187,465	6%

City of Alameda  
 FY 20/21 YTD Capital and Maintenance Project Report  
 Through December 31, 2020 (Unaudited)

Funds: 310, 310.3, 602, 602.3

Project Number	Description	Budget			Actual Expenditures			Outstanding Encumbrances	As of 12/31/20	
		Previous Years	As of 12/31/2020	Year-to-date Total	Previous Years	As of 12/31/2020	Year-to-date Total		Remaining Budget	% Expended and Encumbered
96012	Traffic Signal & Systems	1,075,000	777,454	1,852,454	797,977	434,879	1,232,856	69,969	549,629	70%
96013	Traffic Claiming	250,000	450,000	700,000	78,544	37,149	115,693	16,408	567,899	19%
96014	Park Maintenance Imprvmts	250,000	300,000	550,000	179,760	7,085	186,845	-	363,155	34%
96016	Parking	327,000	14,660	341,660	49,400	-	49,400	14,660	277,600	19%
960161	Parking-Main Street	200,000	200,000	400,000	95,826	70,984	166,810	51,810	181,380	55%
960162	Parking-Harbor Bay	200,000	200,000	400,000	5,727	37,097	42,824	32,732	324,444	19%
96017	Shorline Maintenance	138,000	138,000	276,000	-	-	-	-	276,000	0%
96020	Urban Forest Trees	550,000	15,000	565,000	3,537	1,942	5,479	-	559,521	1%
96021	Fire Station #1 Imprvmts	150,000	-	150,000	-	142	142	-	149,858	0%
96022	New City Aquatic Center	150,000	-	150,000	73,000	31,100	104,100	-	45,900	69%
96023	Sea Level Rise-Veterans		350,000	350,000		3,416	3,416	-	346,584	1%
96026	Reshap	350,000	-	350,000	-	-	-	-	350,000	0%
96027	COVID-19	-	68,398	68,398	405,024	340,240	745,264	142,840	(819,706)	0%
9602701	COVID Testing Site		-	-	-	3,570	3,570	9,562	(13,132)	0%
9602702	COVID-19 PH2		-	-	-	24,233	24,233	-	(24,233)	0%
96028	Seaplane Ferry Parking		300,000	300,000		-	-	-	300,000	0%
96031	Sea Level Rise Adaptation		110,000	110,000		3,820	3,820	100,522	5,658	95%
Total Capital Projects		90,065,224	14,428,063	104,493,287	50,199,257	7,567,385	57,766,642	5,023,386	41,703,259	60%

**Recreation & Park Projects**

91003	Krusi Park	1,930,968	328,032	2,259,000	1,893,395	246,667	2,140,062	41,400	77,538	97%
91310	Encinal Boat Ramp Design	1,976,263	35,470	2,011,733	1,802,641	63,228	1,865,869	896	144,968	93%
91311	Estuary Park Field Design	5,576,000	-	5,576,000	5,544,176	-	5,544,176	-	31,824	99%
91334	Marina Village Park Renovation	581,000	-	581,000	145,879	-	145,879	-	435,121	25%
91501	Park ADA Upgrades	100,000	-	100,000	-	-	-	-	100,000	0%
91502	Park Irrigation Improvements	400,000	-	400,000	308,478	14,780	323,258	-	76,742	81%
91503	Park Trails/Sidewalk Repairs	400,000	-	400,000	299,619	42,600	342,219	36,900	20,881	95%
91854	Mastick Front Entry IMP	100,000	-	100,000	13,426	4,468	17,894	-	82,106	18%
91855	Emma Hood Pool Repair	250,000	-	250,000	-	182,098	182,098	-	67,902	73%
91857	Modular Restroom AP GYM	250,000	-	250,000	49,231	(21,921)	27,310	-	222,690	11%
91620	Park Light/Court Resurfacing	275,000	-	275,000	55,351	-	55,351	-	219,649	20%
99212	Woodstock Park Renovation	-	-	-	-	-	-	-	0	
91621	Playground Annual Replacement	1,097,000	-	1,097,000	920,201	-	920,201	-	176,799	84%
96015	Playground Replacement	75,000	-	75,000	-	-	-	-	75,000	0%
96029	De-Pave Park		25,000	25,000		14,225	14,225	-	10,775	57%
96030	Woodstock Park Recreation Center		190,000	190,000		73,496	73,496	24,680	91,824	52%
Total Recreation & Park Projects		13,011,231	578,502	13,589,733	11,032,397	619,641	11,652,038	103,876	1,833,819	87%

City of Alameda  
 FY 20/21 YTD Capital and Maintenance Project Report  
 Through December 31, 2020 (Unaudited)

Funds: 310, 310.3, 602, 602.3

Project Number	Description	Budget			Actual Expenditures			Outstanding Encumbrances	As of 12/31/20	
		Previous Years	As of 12/31/2020	Year-to-date Total	Previous Years	As of 12/31/2020	Year-to-date Total		Remaining Budget	% Expended and Encumbered
<b>Street Lighting</b>										
91822310	Street, Park & Park Light	600,000	-	600,000	506,592	-	506,592	-	93,408	84%
96008	Street, Park, PKG Lot Light	600,000	2,840,000	3,440,000	723,435	90,070	813,505	290,695	2,335,800	32%
Total Street Lighting		1,200,000	2,840,000	4,040,000	1,230,027	90,070	1,320,097	290,695	2,429,208	40%
<b>Sewer Projects</b>										
91008602	Sewer Pump Station Upgrades	5,943,786	5,749,133	11,692,919	2,615,936	781,243	3,397,179	4,993,825	3,301,915	72%
96003602	Sewer Rehabilitation	6,236,435	11,567,565	17,804,000	4,415,783	4,320,943	8,736,726	8,501,523	565,751	97%
96004602	Sewer Pump Stations	2,865,000	-	2,865,000	240,102	74,539	314,641	706,415	1,843,944	36%
99502602	Cyclic Sewer	11,862,354	800,188	12,662,542	11,798,054	-	11,798,054	800,188	64,300	99%
		26,907,575	18,116,886	45,024,461	19,069,875	5,176,725	24,246,600	15,001,951	5,775,910	87%

**City of Alameda, California**  
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		<b>Beginning Fund Balance After Audit July 1, 2020</b>	<b>Revenues and Transfers In December 31, 2020</b>	<b>% of Budget</b>	<b>Expenses and Transfers Out December 31, 2020</b>	<b>% of Budget</b>	<b>Net Change December 31, 2020</b>	<b>Ending Fund Balance December 31, 2020</b>
<b>General Fund</b>								
001	General Fund	35,551,496	49,647,914	48%	45,195,922	43%	4,451,992	40,003,488
001	Restricted, Committed, Nonspendable and Assigned	18,536,465	-		-		-	18,536,465
		<b>54,087,961</b>	<b>49,647,914</b>	<b>48%</b>	<b>45,195,922</b>	<b>43%</b>	<b>4,451,992</b>	<b>58,539,953</b>
115	Housing Authority Reimbursable	1,976	256	N/A	-	0%	256	2,232
117	Alameda Municipal Power (AMP) Reimbursable	4,860	6,519,283	N/A	6,544,011	0%	(24,728)	(19,868)
222	Cable Franchise Operation		-	N/A	-	N/A	-	-
801	Police/Fire Pension 1079	552,243	930,379	49%	418,060	22%	512,319	1,064,562
802	Police/Fire Pension 1082	(1,076)	24,835	50%	16,095	32%	8,740	7,664
	<b>Total, General Fund</b>	<b>54,645,964</b>	<b>57,122,667</b>	<b>54%</b>	<b>52,174,088</b>	<b>49%</b>	<b>4,948,579</b>	<b>59,594,543</b>
<b>Special Revenue Funds</b>								
<b>Major</b>								
858	Base Reuse	20,314,705	5,331,040	40%	3,584,035	27%	1,747,005	22,061,710
HOME Program								
235	HOME		-	0%	392,143	74%	(392,143)	(392,143)
248	HOME Repayment	40	839	6%	-	0%	839	879
		<b>40</b>	<b>839</b>	<b>0%</b>	<b>392,143</b>	<b>72%</b>	<b>(391,304)</b>	<b>(391,264)</b>
<b>Non-Major</b>								
209	Community Development	1,657,368	3,477,561	58%	2,922,343	48%	555,218	2,212,586
Library								
210	Alameda Free Library	4,198,854	2,443,572	54%	1,988,551	39%	455,021	4,653,875
210.1	Library Memorial	-	-	N/A	-	N/A	-	-
210.2	Adult Literacy	39,340	(525)	-1%	18,146	30%	(18,671)	20,669
		<b>4,238,194</b>	<b>2,443,047</b>	<b>53%</b>	<b>2,006,697</b>	<b>39%</b>	<b>436,350</b>	<b>4,674,544</b>
211	Gas Tax	1,570,740	777,478	38%	2,204,584	118%	(1,427,106)	143,634
211.1	Road Maintenance and Rehabilitation Account (SB1)	2,554,988	589,463	45%	1,835,422	141%	(1,245,959)	1,309,029
212	Traffic Congestion Relief		(1,439)	N/A	-	N/A	(1,439)	(1,439)
219	Asset Seizure/Traffic Safety	41,004	2,121	212%	6,747	67%	(4,626)	36,378
County Measure B/BB								
215	County Measure B	238,282	(4,263)	N/A	-	N/A	(4,263)	234,019
215.1	Measure B-Local Streets & Roads	826,867	548,328	29%	232,098	14%	316,230	1,143,097
215.2	Measure B-Bicycle and Pedestrian Improvements	524,098	62,283	26%	-	0%	62,283	586,381
215.4	Measure B-Paratransit	233,473	49,031	27%	-	0%	49,031	282,504
215.11	Measure BB-Local Streets & Roads	1,637,841	525,782	28%	25,789	2%	499,993	2,137,834
215.21	Measure BB-Bicycle and Pedestrian Improvements	366,801	50,933	25%	-	0%	50,933	417,734
215.41	Measure BB-Paratransit	101,587	51,078	28%	-	0%	51,078	152,665
		<b>3,928,950</b>	<b>1,283,172</b>	<b>28%</b>	<b>257,887</b>	<b>6%</b>	<b>1,025,285</b>	<b>4,954,235</b>
216	Tidelands	2,568,584	109,521	14%	369,963	27%	(260,442)	2,308,142

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	Parking Meter							
224	Parking Meter	2,203,125	142,627	39%	389,250	70%	(246,623)	1,956,502
224.1	Civic Center Garage	555,095	32,824	38%	329,102	48%	(296,278)	258,817
		<u>2,758,221</u>	<u>175,451</u>	<u>39%</u>	<u>718,352</u>	<u>58%</u>	<u>(542,901)</u>	<u>2,215,320</u>
227	Commercial Revitalization	1,139,815	75,701	84%	295,679	50%	(219,978)	919,837
	Community Development Block Grant (CDBG)							
236	CDBG		-	0%	206,047	8%	(206,047)	(206,047)
236.2	Homeless Prev/Rapid Reh		191,751		267,644		(75,893)	(75,893)
249	Rehabilitation CDBG Housing Loan Program	519,945	32,291	28%	-	0%	32,291	552,236
		<u>519,945</u>	<u>224,042</u>	<u>6%</u>	<u>473,691</u>	<u>11%</u>	<u>(249,649)</u>	<u>270,296</u>
	Housing							
228	Housing In-Lieu	566,230	(3,025)	0%	28,918	7%	(31,943)	534,287
265	Rent Stabilization Program	549,618	1,523,121	117%	611,479	36%	911,642	1,461,260
266	Affordable Housing	777,283	1,088,767	155%	26,295	4%	1,062,472	1,839,755
		<u>1,893,132</u>	<u>2,608,863</u>	<u>94%</u>	<u>666,692</u>	<u>23%</u>	<u>1,942,171</u>	<u>3,835,303</u>
	Garbage/Recycling Surcharge							
270	Solid Waste Surcharge	1,426,211	72,115	41%	97,964	33%	(25,849)	1,400,362
273	Curbside Recycling	190,483	(2,819)	-282%	-	N/A	(2,819)	187,664
		<u>1,616,694</u>	<u>69,296</u>	<u>39%</u>	<u>97,964</u>	<u>33%</u>	<u>(28,668)</u>	<u>1,588,026</u>
	Athletic Recreation							
280	Recreation	557,387	1,566,103	38%	2,106,753	48%	(540,650)	16,737
280.1	Mastic Sr. Center Trust	863,352	(12,693)	-60%	-	0%	(12,693)	850,659
280.2	Mastick Advisory Board	520,374	(1,716)	-1%	14,735	4%	(16,451)	503,923
280.5	Golf Course	(209,064)	127,242	124%	8,278	5%	118,964	(90,100)
		<u>1,732,049</u>	<u>1,678,936</u>	<u>38%</u>	<u>2,129,766</u>	<u>44%</u>	<u>(450,830)</u>	<u>1,281,219</u>
	Grants							
218	State COPs	31,661	471,128	118%	522,470	114%	(51,342)	(19,681)
218.52	OTS Avoid the 21 (DUI)	-	-	N/A	-	N/A	-	-
218.701	Abandoned Vehicle Abatement	14,151	38,745	65%	-	0%	38,745	52,896
220	Fire Grants	2,039,127	(124,179)	-5%	925,417	33%	(1,049,596)	989,531
259	Vehicle Regist AB 434	51,471	(762)	N/A	-	N/A	(762)	50,709
267	Human Services	73,100	110,684	26%	187,260	44%	(76,576)	(3,476)
286	Historical Advisory Board	12,959	7,347	N/A	-	N/A	7,347	20,306
814	Adam Street House	374,669	(5,545)	-555%	-	0%	(5,545)	369,124
FEMA11	FEMA 2011	-	-	N/A	-	N/A	-	-
		<u>2,597,138</u>	<u>497,418</u>	<u>14%</u>	<u>1,635,147</u>	<u>44%</u>	<u>(1,137,729)</u>	<u>1,459,409</u>
	Waste Reduction Surcharge							
274	Waste Reduction Surcharge	2,032,653	(110,008)	-50%	50,580	28%	(160,588)	1,872,065
274.1	City Waste Management Program	672,972	220,496	50%	363,841	33%	(143,345)	529,627
		<u>2,705,626</u>	<u>110,488</u>	<u>17%</u>	<u>414,421</u>	<u>33%</u>	<u>(303,933)</u>	<u>2,401,693</u>
	Maintenance Assessment Districts							
271	CFD 17-1 ALMDA PT SVC DST	208,131	291,108	67%	6,776	1%	284,332	492,463
275.1	Island City Maintenance 84-2 Z1	39,237	1,742	35%	1,299	7%	443	39,680
275.2	Island City Maintenance 84-2 Z2	-	-	N/A	-	N/A	-	-
275.3	Island City Maintenance 84-2 Z3	-	-	N/A	-	N/A	-	-
275.4	Island City Maintenance 84-2 Z4	102,716	86,471	48%	42,755	23%	43,716	146,432
275.5	Island City Maintenance 84-2 Z5	220,188	486,124	48%	506,944	39%	(20,820)	199,368
275.6	Island City Maintenance 84-2 Z6	1,542,794	203,289	43%	386,198	45%	(182,909)	1,359,885
275.7	Island City Maintenance 84-2 Z6	113,850	285	7%	533	6%	(248)	113,602

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275.8	Island City Maintenance 84-2 Z7	76,471	37,032	46%	31,501	36%	5,531	82,002
276	Marina Cove Maintenance Dist 01-1	103,458	56,291	48%	62,569	37%	(6,278)	97,180
276.1	Reserve Marina Cove 01-01	235,188	(3,480)	-348%	-	N/A	(3,480)	231,708
277	Alameda Landing Muni	2,391,488	218,156	45%	33,831	12%	184,325	2,575,813
278	Bayport Municipal Svc Dist 03-1	4,059,570	289,607	43%	226,280	25%	63,327	4,122,897
279	Maintenance AD Administration	(91,618)	184,853	51%	164,580	45%	20,273	(71,345)
876	Dike Maintenance	381,506	(5,191)	N/A	-	N/A	(5,191)	376,315
		<b>9,382,980</b>	<b>1,846,287</b>	<b>48%</b>	<b>1,463,266</b>	<b>31%</b>	<b>383,021</b>	<b>9,766,001</b>
288	Vehicle Registration Fee	327,616	100,260	30%	-	0%	100,260	427,876
227.1	Parking	565,053	5,150	1%	-	0%	5,150	570,203
	FISC Lease Revenue							
256	FISC Lease Revenue	3,696,578	(54,981)	-550%	833,269	62%	(888,250)	2,808,328
256.3	FISC / Catellus Alameda Landing	37,299	2,756	1%	3,861	2%	(1,105)	36,194
		<b>3,733,878</b>	<b>(52,225)</b>	<b>-23%</b>	<b>837,130</b>	<b>53%</b>	<b>(889,355)</b>	<b>2,844,523</b>
	<b>Total, Special Revenue Funds</b>	<b>65,846,721</b>	<b>21,352,470</b>	<b>39%</b>	<b>22,311,929</b>	<b>37%</b>	<b>(959,459)</b>	<b>64,887,262</b>
<b>Capital Improvement Project Funds</b>								
<b>Major</b>								
	Capital Improvement Projects							
310	Capital Improvement Project	423,942	(3,294,970)	-26%	8,187,028	55%	(11,481,998)	(11,058,056)
310.05	CIP Administration	535,592	1,387,162	34%	1,879,705	43%	(492,543)	43,049
310.1	FISC Catellus Traffic Fee	195,189	(2,889)	-289%	-	N/A	(2,889)	192,300
310.2	Capital Improvement Project	283,717	(4,199)	N/A	-	N/A	(4,199)	279,518
310.3	Street Lights	92,663	208,785	7%	90,070	3%	118,715	211,378
311	Alameda Point	32,048,471	(134,526)	N/A	23,760	4%	(158,286)	31,890,185
318	Open Space Improvement	(6,640)	-	N/A	-	0%	-	(6,640)
318.1	Open Space Maintenance	174,520	1,937	13%	-	N/A	1,937	176,457
		<b>33,747,454</b>	<b>(1,838,700)</b>	<b>-9%</b>	<b>10,180,563</b>	<b>45%</b>	<b>(12,019,263)</b>	<b>21,728,191</b>
<b>Non-Major</b>								
	Construction Impact Fee							
161	Police/Fire Const. Impact Fee	3,525	21,623	N/A	-	N/A	21,623	25,148
164	Construction Improvement Tax	1,771,901	1,849,797	282%	16,744	2%	1,833,053	3,604,954
221	Dwelling Unit	4,808	114,466	N/A	-	N/A	114,466	119,274
223	Parking In-Lieu	-	-	N/A	-	N/A	-	-
268	Lead	9,027	(134)	N/A	-	N/A	(134)	8,893
285	Public Art	459,473	(1,099)	-1%	16,492	5%	(17,591)	441,882
317	Library Construction	19,268	(285)	N/A	-	N/A	(285)	18,983
		<b>2,268,002</b>	<b>1,984,368</b>	<b>242%</b>	<b>33,236</b>	<b>3%</b>	<b>1,951,132</b>	<b>4,219,134</b>
	Street/Transportation							
225	TSM/TDM	182,960	69,361	13%	725	0%	68,636	251,596
226	Citywide Pavement Restoration	59,105	(875)	N/A	-	N/A	(875)	58,230
287	Paratransit	(36)	(42)	0%	148,319	26%	(148,361)	(148,397)
287.5	Transportation Services	88,500	-	0%	379,341	42%	(379,341)	(290,841)
350	Transportation Improvement	2,436,346	(36,002)	-6%	257,300	46%	(293,302)	2,143,044
		<b>2,766,873</b>	<b>32,442</b>	<b>1%</b>	<b>785,685</b>	<b>30%</b>	<b>(753,243)</b>	<b>2,013,630</b>
	Development Impact Fees							

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340.11	DIF-Transportation	1,680,855	886,594	197%	-	0%	886,594	2,567,449
340.12	DIF-Parks	(53,589)	(13,762)	-2%	-	N/A	(13,762)	(67,351)
340.13	DIF-Public Facilities	721,599	114,952	92%	-	N/A	114,952	836,551
340.14	DIF-Public Safety	939,522	176,268	90%	-	N/A	176,268	1,115,790
340.15	DIF-Alameda Point-Enterprise Dist		-	N/A	-	N/A	-	-
		<b>3,288,387</b>	<b>1,164,052</b>	<b>76%</b>	<b>-</b>	<b>0%</b>	<b>1,164,052</b>	<b>4,452,439</b>
351	Urban Runoff Storm Drain Fee	2,385,197	1,992,678	37%	1,958,089	44%	34,589	2,419,786
	Maintenance Assessment Districts							
312	Marina Village AD 89-1	1,863,477	(27,636)	N/A	139	3%	(27,775)	1,835,702
313	Harbor Bay AD 92-1	377,416	(5,647)	N/A	3,994	2%	(9,641)	367,775
362	CFD 13-1 Alameda Landing	29,887	-	0%	486	0%	(486)	29,401
363	CFD 14-1 Marina Cove II	1,000,402	99,085	37%	2,370	14%	96,715	1,097,117
		<b>3,271,182</b>	<b>65,802</b>	<b>15%</b>	<b>6,989</b>	<b>2%</b>	<b>58,813</b>	<b>3,329,995</b>
319	Emergency Operation Center Fire Station #3		-	N/A	-	N/A	-	-
	<b>Total, Capital Improvement Project Funds</b>	<b>47,727,095</b>	<b>3,400,642</b>	<b>11%</b>	<b>12,964,562</b>	<b>41%</b>	<b>(9,563,920)</b>	<b>38,163,175</b>
<b>Debt Service Funds</b>								
<b>Non-Major</b>								
	City Hall, Library and Other Bonds							
401	City Other Debt Svc - Ibank	772	106,500	50%	183,422	86%	(76,922)	(76,150)
421.1	2013 Library GO Bonds	1,035,756	311,242	51%	750	0%	310,492	1,346,248
422	HUD Section 108 Loans	406,376	246,270	42%	524,227	90%	(277,957)	128,419
423	2008 Refin Project COP	2,852	135,078	37%	17,023	5%	118,055	120,907
464.1	2013 City Hall COPS	1,449	393,500	50%	124,150	16%	269,350	270,799
		<b>1,447,205</b>	<b>1,192,590</b>	<b>47%</b>	<b>849,572</b>	<b>33%</b>	<b>343,018</b>	<b>1,790,223</b>
468	Base Reuse	78,434	10	0%	12,708	2%	(12,698)	65,736
	<b>Total, Debt Service Funds</b>	<b>1,525,639</b>	<b>1,192,600</b>	<b>37%</b>	<b>862,280</b>	<b>26%</b>	<b>330,320</b>	<b>1,855,959</b>
<b>Enterprise Funds</b>								
	Sewer							
602	Sewer Service	88,733,079	5,548,350	49%	7,227,473	42%	(1,679,123)	87,053,956
602.1	Sewer Replacement Fund	6,750,503	(99,898)	-9%	-	N/A	(99,898)	6,650,605
602.2	2012 Sewer Revenue Bond	(12,042,390)	213	0%	35,317	5%	(35,104)	(12,077,494)
602.3	Sewer Capital Improvement Projects	10,079,177	5,176,975	58%	5,176,724	29%	251	10,079,428
	<b>Total, Enterprise Fund</b>	<b>93,520,369</b>	<b>10,625,640</b>	<b>48%</b>	<b>12,439,514</b>	<b>35%</b>	<b>(1,813,874)</b>	<b>91,706,495</b>
<b>Internal Service Funds</b>								
	Equipment Replacement							
701	Equipment Replacement	9,178,028	987,974	41%	1,278,327	21%	(290,353)	8,887,675
701.5	Cable Equipment Replacement	1,221,154	24,183	12%	11,949	12%	12,234	1,233,388
		<b>10,399,182</b>	<b>1,012,157</b>	<b>39%</b>	<b>1,290,276</b>	<b>21%</b>	<b>(278,119)</b>	<b>10,121,063</b>
702	Central Services	92,465	(1,368)	0%	-	N/A	(1,368)	91,097

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703	Fleet Maintenance	164,672	1,214,493	48%	1,144,279	48%	70,214	234,886
	Technology Services							
704	Technology Services	6,901,361	267,695	37%	752,983	34%	(485,288)	6,416,073
704.1	Technology Services Replacement	274	(4)	0%	-	N/A	(4)	270
705	Information Technology Operations	1,283,653	954,407	49%	835,462	42%	118,945	1,402,598
		8,185,288	1,222,098	1	1,588,445	1	(366,347)	7,818,941
706	Facilities Replacement	4,365,978	222,061	17%	251,219	12%	(29,158)	4,336,820
707	Facilities Maintenance	58,036	808,416	50%	857,106	48%	(48,690)	9,346
707.1	Emergency Operation Center (EOC)	30,110	72,955	49%	48,026	30%	24,929	55,039
711	Workers' Compensation Insurance	(3,684,984)	1,626,022	44%	2,033,063	55%	(407,041)	(4,092,025)
711.1		48,371	135,159	50%	108,053	50%	27,106	75,477
		(3,636,613)	1,761,181	45%	2,141,116	55%	(379,935)	(4,016,548)
712	General Liability Insurance	(831,365)	1,382,613	47%	1,331,612	40%	51,001	(780,364)
712.1		998,632	300,456	49%	282,073	46%	18,383	1,017,015
715	Unemployment Insurance	560,934	(9,756)	-488%	86,833	100%	(96,589)	464,345
	OPEB/Vacation							
720	OPEB	5,690,094	2,097,442	48%	1,783,136	41%	314,306	6,004,400
720.1	OPEB AMP	(69,605)	-	0%	40,581	51%	(40,581)	(110,186)
720.5	Vacation Payoff	1,991,567	68,266	33%	-	N/A	68,266	2,059,833
		7,612,056	2,165,708	47%	1,823,717	42%	341,991	7,954,047
	Pension Stabilization							
721	Pension Stabilization	6,829,664	882,114	180%	13,623	136%	868,491	7,698,155
<b>Total Internal Service Funds</b>		<b>34,829,040</b>	<b>11,033,128</b>	<b>47%</b>	<b>10,858,325</b>	<b>37%</b>	<b>174,803</b>	<b>35,003,843</b>
<b>Fiduciary Funds</b>								
	OPEB Trust							
810	OPEB	15,328,975	2,455,118	210%	34,650	N/A	2,420,468	17,749,443
	Agency							
832	Debt Svc Marina Cove AD 89-1	811,166	(9,868)	-329%	-	N/A	(9,868)	801,298
835	1998 Harbor Bay Bonds	55,144	(14,209)	N/A	-	N/A	(14,209)	40,935
860	Debt Service - AD CFD # 1	182,471	(3,986)	N/A	621	3%	(4,607)	177,864
861	Debt Service - AD CFD # 2	132,270	(1,800)	N/A	-	N/A	(1,800)	130,470
862	Alameda Landing CFD 13-1	1,582,312	463,217	48%	586,318	248%	(123,101)	1,459,211
		2,763,363	433,354	44%	586,939	228%	(153,585)	2,609,778
<b>Total Fiduciary Funds</b>		<b>18,092,338</b>	<b>2,888,472</b>	<b>135%</b>	<b>621,589</b>	<b>211%</b>	<b>2,266,883</b>	<b>20,359,221</b>
<b>GRAND TOTAL FOR CITY</b>		<b>316,187,166</b>	<b>107,615,619</b>	<b>45%</b>	<b>112,232,287</b>	<b>42%</b>	<b>(4,616,668)</b>	<b>311,570,498</b>



City of Alameda, California  
 FY 20/21 Year To Date (YTD) Fund Balance Report - All Funds  
 Through December 31, 2020

		Beginning Fund Balance After Audit July 1, 2020	Revenues and Transfers In December 31, 2020	% of Budget	Expenses and Transfers Out December 31, 2020	% of Budget	Net Change December 31, 2020	Ending Fund Balance December 31, 2020
<b>Successor Agency Private Purpose Trust Funds</b>								
207	RPTFF Distribution Fund	-	-	0%	-	0%	-	-
207.1	Trust Fund Admin			N/A	-	N/A	-	-
207.2	Trust Fund Admin	383,700	(5,092)	-4%	44,153	34%	(49,245)	334,455
207.3	Trust Fund Non-Housing	4,626,438	(29,447)	0%	3,194,953	46%	(3,224,400)	1,402,038
207.5	Future Labor Obligations		-	N/A	-	N/A	-	-
207.8	2014 A CIC Tax Exempt Bonds	(24,124,886)	(23,035)	-2%	201,112	17%	(224,147)	(24,349,033)
207.9	2014 B CIC Taxable Bonds	(12,639,612)	(13,532)	-1%	2,179,915	84%	(2,193,447)	(14,833,059)
207.10	2011 Housing Bond A & B	513,474	(7,587)	-253%	-	0%	(7,587)	505,887
207.11	Taxable Tax Allocation Bond Series 2017	(9,500,027)	(6,556)	-1%	310,599	44%	(317,155)	(9,817,182)
<b>Total, Successor Agency Private Purpose Trust Funds</b>		<b>(40,740,912)</b>	<b>(85,249)</b>	<b>-0.36%</b>	<b>5,930,732</b>	<b>26%</b>	<b>(6,015,981)</b>	<b>(46,756,893)</b>