



Quarterly Financial Report

Recommendation to Accept the Third Quarter Financial Report for the Period Ending March 31, 2021. [City Council and SACIC] (Finance 2410)

To: Honorable Mayor and Members of the City Council

EXECUTIVE SUMMARY

Recommendation to accept the third quarter financial report for the period ending March 31, 2021. 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 third quarter's financial report on all City funds has been completed based upon actual revenues and expenditures through March 31, 2021. The third quarter report, attached as Exhibit 1, includes financial information for all City funds as follows:

- General Fund actual revenues by major category through March 31, 2021;
- General Fund actual expenditures by the major department through March 31, 2021;
- Actual expenditures for the City's capital and maintenance projects through March 31, 2021; and
- All Funds revenues, expenditures, and changes in fund balance as of March 31, 2021.

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 March 31, 2021, General Fund revenues totaled \$66 million and expenditures totaled \$68 million.

General Fund

The General Fund actual revenues as of March 31, 2021 were \$66 million as compared to the \$69 million revenues collected for the same quarter last year, which represents a

4 percent decrease in revenue collection as compared to last year. As of March 31, 2021, revenue received was 63 percent of the \$104 million revenue budget for FY 2020-21.

The FY 2020-21 General Fund actual expenditures as of March 31, 2021 were \$68 million as compared to the \$71 million expenditures for the same quarter last year, which represents a 4 percent decrease in actual expenditure as compared to last year.

As of March 31, 2021, the actual expenditure is 57 percent of the budgeted \$120 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 March 31, 2021 for the current year secured and unsecured taxes were 16 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 third quarter of FY 2020-21, transfer taxes is now the second largest revenue source for the City's General Fund. As of March 31, 2021, the City received \$8.8 million in revenue, which is 74 percent of the \$12 million that was budgeted for FY 2020-21. This represents a 32 percent decrease 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 68 percent of the \$15 million budgeted for FY 2020-21, which represents a 2 percent decrease as compared to last fiscal year.

The revenue from Utility User Taxes represents a 3 percent increase as compared to the same period last year. The revenue from Franchise Fees represents a 4 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 March 31, 2021, the City

has collected \$2.3 million in Business License, which represents 103 percent 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 \$5.07 million, or 71 percent of the FY 2020-21 budget and the Transfers-In was \$2.9 million, or 70 percent of the FY 2020-21 budget.

Special Revenue Funds

The FY 2020-21 actual revenues as of March 31, 2021 were \$33 million, or 58 percent of the annual budget and actual expenditures were \$33 million, or 52 percent of the annual budget.

The Base Reuse Fund had the most substantial actual revenues and expenses during the period. As of March 31, 2021, the Base Reuse fund has received revenues of \$8.5 million. Expenditures of \$6.7 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 \$20.3 million and revenue of \$20.2 million at March 31, 2021. The largest expenditures for the third quarter consisted of the following projects:

- Sewer Rehabilitation (Project #96003602) for \$5.7 million
- Seaplane Lagoon Ferry Terminal (Project #91814) for \$2.3 million;
- Pavement Management (Project #96010) for 2.6 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 March 31, 2021, the debt service funds received \$2.2 million in revenue and \$2.03 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 March 31, 2021 for the Sewer Fund was \$89 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 \$37 million on March 31, 2021.

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 \$21 million at March 31, 2021. The fund balance for the OPEB trust was \$19 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 March 31, 2021, was approximately \$43 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 third 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 March 31, 2021. Exhibit 1 was created to present the City's actual results and fund balances for each fund through the end of the third quarter of FY 2020-21.

There is no financial impact from accepting the third 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 third 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 third quarter financial report for the period ending March 31, 2021.

CITY MANAGER RECOMMENDATION

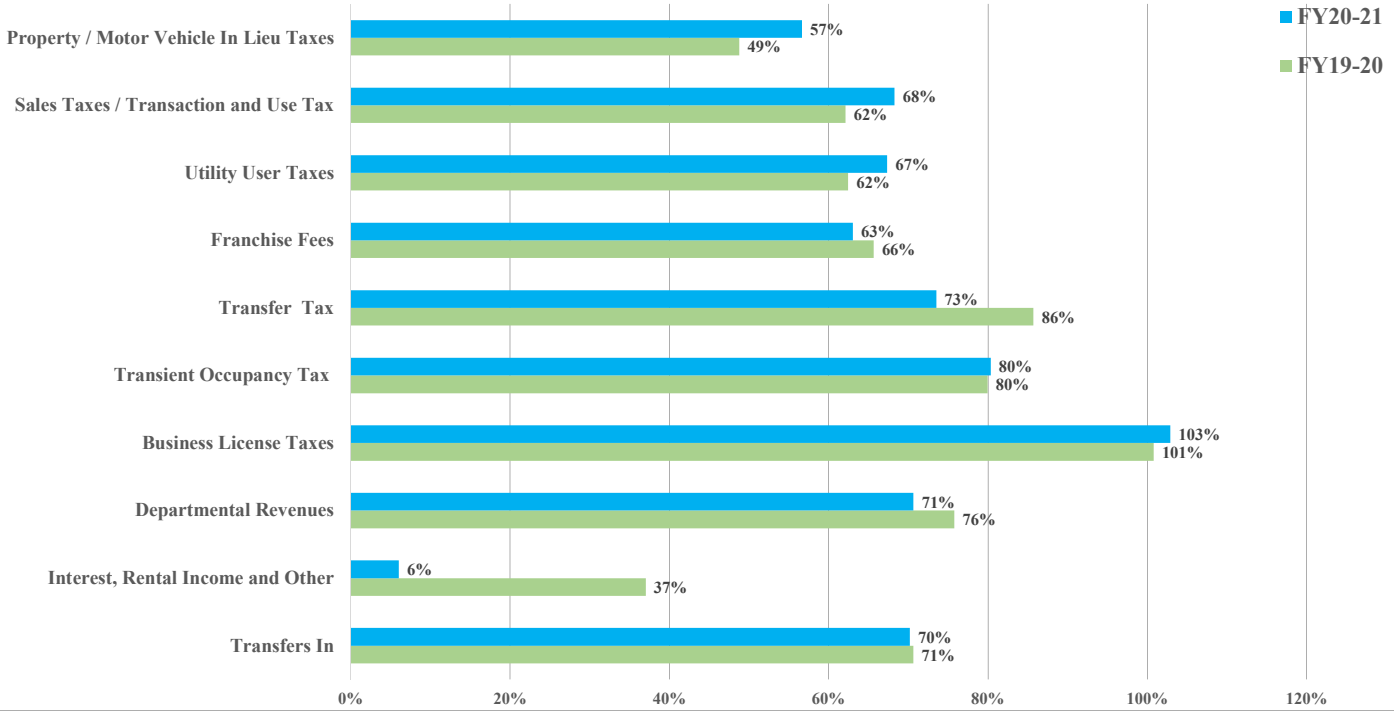
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Respectfully submitted,
Annie To, Finance Director

Exhibit:

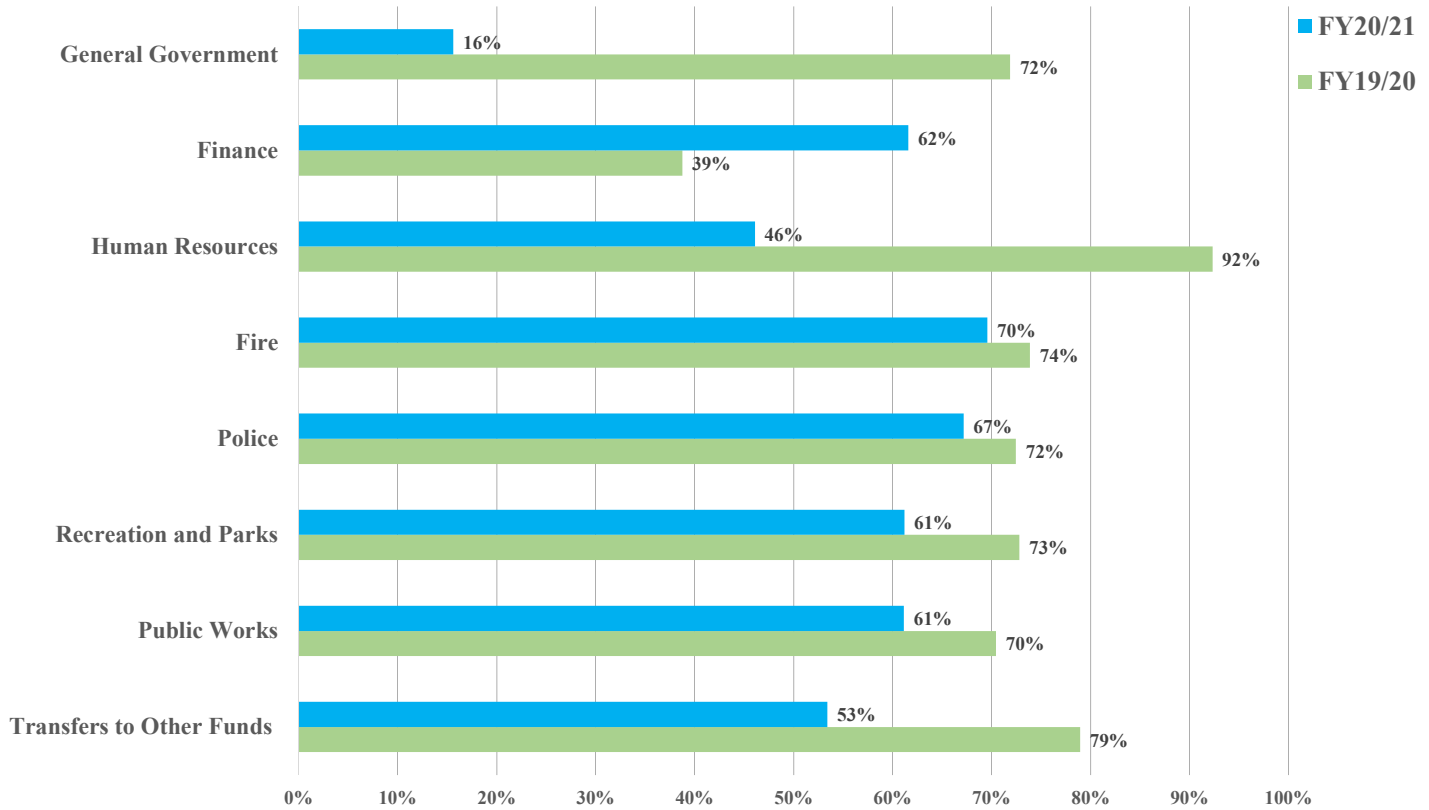
1. FY 2020-21 Third Quarter Financial Report

City of Alameda, California
General Fund YTD Revenue Report through 03/31/2021 (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		FY 19/20
	Budget	% of Total Budget	YTD Actual	% of Budget Line Item	YTD Actual	YTD Difference	% Change	% of Actual
Property / Motor Vehicle In Lieu Taxes	\$45,820,000	44%	\$25,950,963	57%	\$22,292,950	\$3,658,013	16%	49%
Sales Taxes / Transaction and Use Tax	15,000,000	14%	10,234,937	68%	10,466,912	(\$231,975)	-2%	62%
Utility User Taxes	8,447,000	8%	5,685,900	67%	5,498,301	\$187,599	3%	62%
Franchise Fees	5,542,000	5%	3,491,485	63%	3,349,975	\$141,509	4%	66%
Transfer Tax	12,000,000	12%	8,816,323	73%	13,016,658	(\$4,200,335)	-32%	86%
Transient Occupancy Tax	1,400,000	1%	1,124,190	80%	1,560,107	(\$435,917)	-28%	80%
Business License Taxes	2,200,000	2%	2,262,674	103%	2,483,267	(\$220,593)	-9%	101%
Departmental Revenues	7,176,370	7%	5,067,709	71%	5,921,909	(\$854,200)	-14%	76%
Interest, Rental Income and Other	2,494,200	2%	149,511	6%	937,067	(\$787,556)	-84%	37%
Transfers In	4,154,000	4%	2,914,900	70%	3,171,295	(\$256,395)	-8%	71%
Total Revenues	\$104,233,570	100%	\$65,698,591	63%	\$68,698,442	(\$2,999,850)	-4%	62%

City of Alameda, California
General Fund YTD Expenditure Report through 03/31/2021 (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		FY 19/20
	Budget	% of Total Budget	YTD Actual	% of Budget Line Item	YTD Actual	YTD Difference	Year over Year % Change	% of Actual
City Council	93,757	0%	19,080	20%	\$ 9,372	\$ 9,709	104%	36%
City Attorney	1,301,719	1%	270,501	21%	\$ 841,469	(570,968)	-68%	86%
City Clerk	772,139	1%	524,328	68%	\$ 377,606	146,721	39%	71%
City Manager	1,022,179	1%	547,581	54%	\$ 599,854	(52,273)	-9%	78%
Economic Development	1,573,298	1%	556,376	35%	\$ 131,649	424,727	323%	39%
Non Departmental	16,480,101	14%	1,402,171	9%	\$ 1,141,397	260,773	23%	68%
Total General Government	<u>21,243,193</u>	<u>18%</u>	<u>3,320,037</u>	<u>16%</u>	<u>3,101,348</u>	<u>218,689</u>	<u>7%</u>	<u>72%</u>
Finance	2,671,835	2%	1,645,583	62%	\$ 1,316,726	328,857	25%	39%
Human Resources	888,297	1%	409,430	46%	\$ 678,706	(269,275)	-40%	92%
Total Administrative Services	<u>3,560,132</u>	<u>3%</u>	<u>2,055,013</u>	<u>58%</u>	<u>1,995,432</u>	<u>59,581</u>	<u>3%</u>	<u>48%</u>
Fire	38,674,349	32%	26,907,592	70%	\$ 26,193,677	713,914	3%	74%
Police	36,941,475	31%	24,816,592	67%	\$ 24,792,248	24,344	0%	72%
Total Public Safety	<u>75,615,824</u>	<u>63%</u>	<u>51,724,184</u>	<u>68%</u>	<u>50,985,926</u>	<u>738,258</u>	<u>1%</u>	<u>73%</u>
Recreation and Parks	4,105,908	3%	2,512,303	61%	\$ 2,729,438	(217,136)	-8%	73%
Public Works / Central Services	2,779,877	2%	1,699,730	61%	\$ 1,717,543	(17,814)	-1%	70%
Transfers to Other Funds	12,769,500	11%	6,821,615	53%	\$ 10,438,075	(3,616,459)	-35%	79%
Total Expenses	<u>\$ 120,074,433</u>	<u>100%</u>	<u>\$ 68,132,881</u>	<u>57%</u>	<u>\$ 70,967,762</u>	<u>\$ (2,834,880)</u>	<u>-4%</u>	<u>73%</u>

City of Alameda
FY 20/21 YTD Capital and Maintenance Project Report
Through March 31, 2021 (Unaudited)

Funds: 310, 310.3, 602, 602.3

Project Number	Description	Budget			Actual Expenditures			Outstanding Encumbrances	As of 3/31/21	
		Previous Years	As of 3/31/2021	Year-to-date Total	Previous Years	As of 3/31/2021	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	33,896	62,521	11,369	94,110	44%
91215	Harbor Bay Lagoon Gate	172,000	-	172,000	165,311	215	165,526	6,688	(214)	100%
91309	Jean Sweeney Park	7,612,438	-	7,612,438	6,141,547	100,293	6,241,840	29,253	1,341,345	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	151,145	6,987,237	124,088	70,570	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	37,078	358,778	103,271	1,337,951	26%
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	37,569	474,611	-	1,039,902	31%
91802	Urbank Forest - Trees	-	22,463	22,463	-	-	-	-	22,463	0%
91805	Storm Water Mgmt	1,998,429	25,569	2,023,998	1,009,936	290,044	1,299,980	172,906	551,112	73%
91807	Lagoon Maintenance	-	2,455	2,455	-	-	-	-	2,455	0%
91810	Pavement Management	-	2,460,512	2,460,512	-	-	-	-	2,460,512	0%
91811	Signs, Pavement Markings, and Curb Paint	600,000	-	600,000	271,476	-	271,476	-	328,524	45%
91812	Traffic Signals, Calming, and Systems	2,050,000	-	2,050,000	1,157,989	96,256	1,254,245	16,306	779,449	62%
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	2,318,160	21,565,616	170,593	14,853,072	59%
91815	Central Ave Safety Improvements	2,155,300	900,000	3,055,300	1,016,128	565,767	1,581,895	17,076	1,456,329	52%
91816	Parking	870,900	-	870,900	32,454	726	33,180	-	837,720	4%
91818	Otis Drive Traffic Calming and Safety Imp	1,144,136	275,000	1,419,136	312,486	481,943	794,429	415,005	209,702	85%
91819	Clement Avenue Safety Improvements	828,619	906,000	1,734,619	525,306	164,150	689,456	371,327	673,836	61%
91820	Clement Ave and Tilden Way Complete St	3,907,500	1,532,000	5,439,500	136,831	1,547,820	1,684,651	2,750	3,752,099	31%
91852	Climate Plan	664,827	-	664,827	475,651	10,340	485,991	-	178,836	73%
91853	Golf Parking Lot IMP	500,000	-	500,000	12,401	403,635	416,036	23,223	60,741	88%
91856	Shoreline PK Pathway Light	550,000	536,638	1,086,638	18,722	4,238	22,960	653,400	410,278	62%
96001	Sidewalks	400,000	600,000	1,000,000	374,337	280,367	654,704	415,270	(69,974)	107%
96002	Urban forest trees	1,608,544	1,549,537	3,158,081	1,115,481	803,587	1,919,068	438,423	800,590	75%
96005	Storm Water Management	-	-	-	-	3,765	3,765	-	(3,765)	0%
96007	Lagoon Maintenance	450,000	422,331	872,331	162,404	444,916	607,320	73,326	191,685	78%
96010	Pavement Management	2,688,000	3,392,000	6,080,000	161,132	2,604,973	2,766,105	705,403	2,608,492	57%
96011	Signs, Pavement Markings	-	528,524	528,524	-	21,388	21,388	318,150	188,986	64%
96012	Traffic Signal & Systems	1,075,000	977,454	2,052,454	797,977	510,101	1,308,078	100,108	644,268	69%
96013	Traffic Claiming	250,000	450,000	700,000	78,544	86,064	164,608	184,215	351,177	50%

City of Alameda
 FY 20/21 YTD Capital and Maintenance Project Report
 Through March 31, 2021 (Unaudited)

Funds: 310, 310.3, 602, 602.3

Project Number	Description	Budget			Actual Expenditures			Outstanding Encumbrances	As of 3/31/21	
		Previous Years	As of 3/31/2021	Year-to-date Total	Previous Years	As of 3/31/2021	Year-to-date Total		Remaining Budget	% Expended and Encumbered
96014	Park Maintenance Imprvmts	250,000	300,000	550,000	179,760	83,985	263,745	196,307	89,948	84%
96016	Parking	327,000	14,660	341,660	49,400	-	49,400	14,660	277,600	19%
96017	Shorline Maintenance	138,000	138,000	276,000	-	4,597	4,597	13,940	257,463	7%
96020	Urban Forest Trees	550,000	15,000	565,000	3,537	15,838	19,375	-	545,625	3%
96021	Fire Station #1 Imprvmts	150,000	-	150,000	-	284	284	-	149,716	0%
96022	New City Aquatic Center	150,000	-	150,000	73,000	35,599	108,599	-	41,401	72%
96023	Sea Level Rise-Veterans	-	350,000	350,000	-	12,915	12,915	-	337,085	4%
96026	Reshap	350,000	-	350,000	-	-	-	-	350,000	0%
96027	COVID-19	-	1,068,398	1,068,398	405,024	343,676	748,700	102,641	217,057	0%
96028	Seaplane Ferry Parking	-	300,000	300,000	-	-	-	-	300,000	0%
96031	Sea Level Rise Adaptation	-	110,000	110,000	-	86,812	86,812	18,142	5,046	95%
96033	Commercial/Slow Streets	-	150,000	150,000	-	3,665	3,665	86,481	59,854	60%
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%
960161	Parking-Main Street	200,000	200,000	400,000	95,826	93,856	189,682	29,715	180,603	55%
960162	Parking-Harbor Bay	200,000	200,000	400,000	5,727	39,727	45,454	32,732	321,814	20%
9161102	Bike/Ped	946,000	-	946,000	671,129	-	671,129	-	274,871	71%
9161106	Weta Harbor Bay	-	-	-	-	2	2	-	(2)	0%
9201601	Library Bond Project FD 2003	500,000	-	500,000	442,661	-	442,661	-	57,339	89%
9602701	COVID Testing Site	-	-	-	-	7,039	7,039	9,273	(16,312)	0%
9602702	COVID-19 PH2	-	-	-	-	98,679	98,679	2,201	(100,880)	0%
Total Capital Projects		90,065,224	19,342,099	109,407,323	50,199,257	11,825,855	62,025,112	4,858,242	42,523,969	61%

Recreation & Park Projects

91003	Krusi Park	1,930,968	328,032	2,259,000	1,893,395	255,845	2,149,240	66,816	42,944	98%
91310	Encinal Boat Ramp Design	1,976,263	35,470	2,011,733	1,802,641	63,989	1,866,630	896	144,207	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	-	-	-	12,720	87,280	13%
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%
91620	Park Light/Court Resurfacing	275,000	-	275,000	55,351	-	55,351	-	219,649	20%
91621	Playground Annual Replacement	1,097,000	150,000	1,247,000	920,201	-	920,201	-	326,799	74%
91854	Mastick Front Entry IMP	100,000	-	100,000	13,426	10,898	24,324	-	75,676	24%
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	200,769	250,000	-	-	100%
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%

City of Alameda
 FY 20/21 YTD Capital and Maintenance Project Report
 Through March 31, 2021 (Unaudited)

Funds: 310, 310.3, 602, 602.3

Project Number	Description	Budget			Actual Expenditures			Outstanding Encumbrances	As of 3/31/21	
		Previous Years	As of 3/31/2021	Year-to-date Total	Previous Years	As of 3/31/2021	Year-to-date Total		Remaining Budget	% Expended and Encumbered
96030	Woodstock Park Recreation Center	-	190,000	190,000	-	73,496	73,496	24,680	91,824	52%
99212	Woodstock Park Renovation	-	-	-	-	-	-	-	-	0%
Total Recreation & Park Projects		13,011,231	728,502	13,739,733	11,032,397	858,700	11,891,097	142,012	1,706,624	88%

Street Lighting

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	207,120	930,555	180,600	2,328,845	32%
Total Street Lighting		1,200,000	2,840,000	4,040,000	1,230,027	207,120	1,437,147	180,600	2,422,253	40%

Sewer Projects

91008602	Sewer Pump Station Upgrades	5,943,786	5,749,133	11,692,919	2,615,936	1,578,773	4,194,709	4,250,016	3,248,194	72%
96003602	Sewer Rehabilitation	6,236,435	11,567,565	17,804,000	4,415,783	5,731,300	10,147,083	7,711,241	(54,324)	100%
96004602	Sewer Pump Stations	2,865,000	-	2,865,000	240,102	159,846	399,948	677,113	1,787,939	38%
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	7,469,919	26,539,794	13,438,558	5,046,109	89%

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		Beginning Fund Balance After Audit July 1, 2020	Revenues and Transfers In March 31, 2021	% of Budget	Expenses and Transfers Out March 31, 2021	% of Budget	Net Change March 31, 2021	Ending Fund Balance March 31, 2021
General Fund								
001	General Fund	35,551,496	65,698,591	63%	68,132,881	57%	(2,434,290)	33,117,206
001	Restricted, Committed, Nonspendable and Assigned	18,536,465	-		-		-	18,536,465
		54,087,961	65,698,591	63%	68,132,881	57%	(2,434,290)	51,653,671
115	Housing Authority Reimbursable	1,976	256	N/A	-	0%	256	2,232
117	Alameda Municipal Power (AMP) Reimbursable	4,860	9,595,029	N/A	9,605,056	0%	(10,027)	(5,167)
222	Cable Franchise Operation	-	-	N/A	-	N/A	-	-
801	Police/Fire Pension 1079	552,243	1,400,879	74%	618,568	33%	782,311	1,334,554
802	Police/Fire Pension 1082	(1,076)	37,335	75%	24,303	49%	13,032	11,956
	Total, General Fund	54,645,964	76,732,090	72%	78,380,808	64%	(1,648,718)	52,997,246
Special Revenue Funds								
Major								
858	Base Reuse	20,314,705	8,481,229	64%	6,667,374	50%	1,813,855	22,128,560
HOME Program								
235	HOME	-	-	0%	392,143	74%	(392,143)	(392,143)
248	HOME Repayment	40	1,572	12%	734	6%	838	878
		40	1,572	0%	392,877	72%	(391,305)	(391,265)
Non-Major								
204.5	CIC-HSG In-Lieu Fee	-	95,307	N/A	-	N/A	95,307	95,307
209	Community Development	1,657,368	4,849,434	88%	4,423,981	72%	425,453	2,082,821
Library								
210	Alameda Free Library	4,198,854	2,978,221	63%	2,990,189	57%	(11,968)	4,186,886
210.1	Library Memorial	-	-	N/A	-	N/A	-	-
210.2	Adult Literacy	39,340	28,681	35%	27,654	45%	1,027	40,367
		4,238,194	3,006,902	63%	3,017,843	56%	(10,941)	4,227,253
211	Gas Tax	1,570,740	1,174,475	57%	1,069,270	57%	105,205	1,675,945
211.1	Road Maintenance and Rehabilitation Account (SB1)	2,554,988	948,400	73%	1,835,422	141%	(887,022)	1,667,966
212	Traffic Congestion Relief	-	-	N/A	-	N/A	-	-
219	Asset Seizure/Traffic Safety	41,004	2,121	212%	22,404	72%	(20,283)	20,721
County Measure B/BB								
215	County Measure B	238,282	4,263	N/A	-	N/A	4,263	242,545
215.1	Measure B-Local Streets & Roads	826,867	1,156,833	61%	679,513	36%	477,320	1,304,187
215.2	Measure B-Bicycle and Pedestrian Improvements	524,098	150,819	63%	219,000	74%	(68,181)	455,917
215.4	Measure B-Paratransit	233,473	109,399	60%	101,387	28%	8,012	241,485
215.11	Measure BB-Local Streets & Roads	1,637,841	1,084,113	59%	140,371	9%	943,742	2,581,583
215.21	Measure BB-Bicycle and Pedestrian Improvements	366,801	123,631	62%	164,230	75%	(40,599)	326,202
215.41	Measure BB-Paratransit	101,587	108,266	59%	86,367	27%	21,899	123,486
		3,928,950	2,737,324	60%	1,390,868	30%	1,346,456	5,275,406
216	Tidelands	2,568,584	308,365	40%	551,961	35%	(243,596)	2,324,988

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	Parking Meter							
224	Parking Meter	2,203,125	232,945	64%	303,857	55%	(70,912)	2,132,213
224.1	Civic Center Garage	555,095	52,364	61%	387,616	57%	(335,252)	219,843
		<u>2,758,221</u>	<u>285,309</u>	<u>64%</u>	<u>691,473</u>	<u>56%</u>	<u>(406,164)</u>	<u>2,352,057</u>
227	Commercial Revitalization	1,139,815	88,441	98%	329,914	55%	(241,473)	898,342
	Community Development Block Grant (CDBG)							
236	CDBG	-	547,302	21%	551,001	22%	(3,699)	(3,699)
236.2	Homeless Prev/Rapid Reh	-	617,795	48%	765,427	60%	(147,632)	(147,632)
249	Rehabilitation CDBG Housing Loan Program	519,945	52,975	46%	248,010	48%	(195,035)	324,910
		<u>519,945</u>	<u>1,218,072</u>	<u>31%</u>	<u>1,564,438</u>	<u>36%</u>	<u>(346,366)</u>	<u>173,579</u>
	Housing							
228	Housing In-Lieu	566,230	2,512	0%	94,763	24%	(92,251)	473,979
265	Rent Stabilization Program	549,618	1,585,664	122%	1,009,707	56%	575,957	1,125,575
266	Affordable Housing	777,283	1,148,999	164%	166,278	23%	982,721	1,760,004
		<u>1,893,132</u>	<u>2,737,175</u>	<u>98%</u>	<u>1,270,748</u>	<u>43%</u>	<u>1,466,427</u>	<u>3,359,559</u>
	Garbage/Recycling Surcharge							
270	Solid Waste Surcharge	1,426,211	128,039	72%	146,046	49%	(18,007)	1,408,204
273	Curbside Recycling	190,483	(2,819)	-282%	-	N/A	(2,819)	187,664
		<u>1,616,694</u>	<u>125,220</u>	<u>70%</u>	<u>146,046</u>	<u>49%</u>	<u>(20,826)</u>	<u>1,595,868</u>
	Athletic Recreation							
280	Recreation	557,387	2,834,951	65%	3,063,650	67%	(228,699)	328,688
280.1	Mastick Sr. Center Trust	863,352	(12,693)	-60%	-	0%	(12,693)	850,659
280.2	Mastick Advisory Board	520,374	5,567	3%	19,569	6%	(14,002)	506,372
280.5	Golf Course	(209,064)	206,430	73%	(37,583)	-17%	244,013	34,949
		<u>1,732,049</u>	<u>3,034,255</u>	<u>62%</u>	<u>3,045,636</u>	<u>59%</u>	<u>(11,381)</u>	<u>1,720,668</u>
	Grants							
218	State COPs	31,661	870,136	218%	540,183	117%	329,953	361,614
218.52	OTS Avoid the 21 (DUI)	-	-	N/A	-	N/A	-	-
218.701	Abandoned Vehicle Abatement	14,151	43,225	72%	-	0%	43,225	57,376
220	Fire Grants	2,039,127	(25,723)	-1%	1,491,158	30%	(1,516,881)	522,246
259	Vehicle Regist AB 434	51,471	(762)	N/A	-	N/A	(762)	50,709
267	Human Services	73,100	311,378	73%	362,328	85%	(50,950)	22,150
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>1,200,056</u>	<u>20%</u>	<u>2,393,669</u>	<u>40%</u>	<u>(1,193,613)</u>	<u>1,403,525</u>
	Waste Reduction Surcharge							
274	Waste Reduction Surcharge	2,032,653	(137,595)	-63%	151,593	83%	(289,188)	1,743,465
274.1	City Waste Management Program	672,972	360,754	81%	554,367	51%	(193,613)	479,359
		<u>2,705,626</u>	<u>223,159</u>	<u>34%</u>	<u>705,960</u>	<u>55%</u>	<u>(482,801)</u>	<u>2,222,825</u>
	Maintenance Assessment Districts							
271	CFD 17-1 ALMDA PT SVC DST	208,131	291,108	67%	38,621	8%	252,487	460,618
275.1	Island City Maintenance 84-2 Z1	39,237	1,742	35%	2,085	11%	(343)	38,894
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%	80,334	43%	6,137	108,853
275.5	Island City Maintenance 84-2 Z5	220,188	491,123	48%	813,094	63%	(321,971)	(101,783)
275.6	Island City Maintenance 84-2 Z6	1,542,794	209,478	44%	481,993	57%	(272,515)	1,270,279
275.7	Island City Maintenance 84-2 Z6	113,850	285	7%	783	9%	(498)	113,352

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275.8	Island City Maintenance 84-2 Z7	76,471	37,032	46%	56,504	65%	(19,472)	56,999
276	Marina Cove Maintenance Dist 01-1	103,458	56,291	48%	89,058	52%	(32,767)	70,691
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	278,931	57%	74,639	27%	204,292	2,595,780
278	Bayport Municipal Svc Dist 03-1	4,059,570	393,353	58%	353,068	33%	40,285	4,099,855
279	Maintenance AD Administration	(91,618)	275,603	76%	247,826	68%	27,777	(63,841)
876	Dike Maintenance	381,506	(5,191)	N/A	-	N/A	(5,191)	376,315
		<u>9,382,980</u>	<u>2,112,746</u>	<u>55%</u>	<u>2,238,005</u>	<u>47%</u>	<u>(125,259)</u>	<u>9,257,721</u>
288	Vehicle Registration Fee	327,616	199,478	59%	-	0%	199,478	527,094
227.1	Parking	565,053	13,445	2%	-	0%	13,445	578,498
	FISC Lease Revenue							
256	FISC Lease Revenue	3,696,578	(54,981)	-550%	1,149,188	85%	(1,204,169)	2,492,409
256.3	FISC / Catellus Alameda Landing	37,299	2,756	1%	9,740	4%	(6,984)	30,315
		<u>3,733,878</u>	<u>(52,225)</u>	<u>-23%</u>	<u>1,158,928</u>	<u>74%</u>	<u>(1,211,153)</u>	<u>2,522,725</u>
	Total Special Revenue Funds	65,846,721	32,790,260	58%	32,916,817	52%	(126,557)	65,720,164
	Capital Improvement Project Funds							
	Major							
	Capital Improvement Projects							
310	Capital Improvement Project	423,942	9,355,628	53%	12,684,556	63%	(3,328,928)	(2,904,986)
310.05	CIP Administration	535,592	3,224,537	78%	2,786,296	58%	438,241	973,833
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	284,232	10%	207,120	7%	77,112	169,775
311	Alameda Point	32,048,471	(134,526)	N/A	196,297	34%	(330,823)	31,717,648
318	Open Space Improvement	(6,640)	-	N/A	97,415	649%	(97,415)	(104,055)
318.1	Open Space Maintenance	174,520	5,181	35%	-	N/A	5,181	179,701
		<u>33,747,454</u>	<u>12,727,964</u>	<u>52%</u>	<u>15,971,684</u>	<u>56%</u>	<u>(3,243,720)</u>	<u>30,503,734</u>
	Non-Major							
	Construction Impact Fee							
161	Police/Fire Const. Impact Fee	3,525	40,018	N/A	-	N/A	40,018	43,543
164	Construction Improvement Tax	1,771,901	2,325,251	354%	16,744	2%	2,308,507	4,080,408
221	Dwelling Unit	4,808	212,033	N/A	-	N/A	212,033	216,841
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	91,491	56%	39,363	12%	52,128	511,601
317	Library Construction	19,268	(285)	N/A	-	N/A	(285)	18,983
		<u>2,268,002</u>	<u>2,668,374</u>	<u>326%</u>	<u>56,107</u>	<u>5%</u>	<u>2,612,267</u>	<u>4,880,269</u>
	Street/Transportation							
225	TSM/TDM	182,960	91,648	17%	216,440	40%	(124,792)	58,168
226	Citywide Pavement Restoration	59,105	(875)	N/A	-	N/A	(875)	58,230
287	Paratransit	(36)	187,712	32%	201,541	35%	(13,829)	(13,865)
287.5	Transportation Services	88,500	497,812	58%	524,509	58%	(26,697)	61,803
350	Transportation Improvement	2,436,346	(36,002)	-6%	510,950	67%	(546,952)	1,889,394
		<u>2,766,873</u>	<u>740,295</u>	<u>28%</u>	<u>1,453,440</u>	<u>52%</u>	<u>(713,145)</u>	<u>2,053,728</u>

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Development Impact Fees								
340.11	DIF-Transportation	1,680,855	1,051,069	234%	-	0%	1,051,069	2,731,924
340.12	DIF-Parks	(53,589)	(10,785)	-1%	-	N/A	(10,785)	(64,374)
340.13	DIF-Public Facilities	721,599	138,132	111%	-	N/A	138,132	859,731
340.14	DIF-Public Safety	939,522	211,540	108%	-	N/A	211,540	1,151,062
340.15	DIF-Alameda Point-Enterprise Dist	-	-	N/A	-	N/A	-	-
		<u>3,288,387</u>	<u>1,389,956</u>	<u>91%</u>	<u>-</u>	<u>0%</u>	<u>1,389,956</u>	<u>4,678,343</u>
351	Urban Runoff Storm Drain Fee	2,385,197	2,606,891	49%	2,826,924	70%	(220,033)	2,165,164
Maintenance Assessment Districts								
312	Marina Village AD 89-1	1,863,477	(27,636)	N/A	209	4%	(27,845)	1,835,632
313	Harbor Bay AD 92-1	377,416	(5,647)	N/A	5,991	3%	(11,638)	365,778
362	CFD 13-1 Alameda Landing	29,887	-	0%	729	0%	(729)	29,158
363	CFD 14-1 Marina Cove II	1,000,402	128,569	48%	2,655	16%	125,914	1,126,316
		<u>3,271,182</u>	<u>95,286</u>	<u>22%</u>	<u>9,584</u>	<u>3%</u>	<u>85,702</u>	<u>3,356,884</u>
319	Emergency Operation Center Fire Station #3	-	-	N/A	-	N/A	-	-
Total, Capital Improvement Project Funds		47,727,095	20,228,766	57%	20,317,739	55%	(88,973)	47,638,122
Debt Service Funds								
Non-Major								
City Hall, Library and Other Bonds								
401	City Other Debt Svc - Ibank	772	159,750	75%	211,262	99%	(51,512)	(50,740)
421.1	2013 Library GO Bonds	1,035,756	314,719	52%	623,169	100%	(308,450)	727,306
422	HUD Section 108 Loans	406,376	246,270	42%	579,550	100%	(333,280)	73,096
423	2008 Refin Project COP	2,852	202,828	56%	17,023	5%	185,805	188,657
464.1	2013 City Hall COPS	1,449	590,250	75%	124,150	16%	466,100	467,549
		<u>1,447,205</u>	<u>1,513,817</u>	<u>59%</u>	<u>1,555,154</u>	<u>61%</u>	<u>(41,337)</u>	<u>1,405,868</u>
468	Base Reuse	78,434	690,013	100%	476,192	69%	213,821	292,255
Total, Debt Service Funds		1,525,639	2,203,830	68%	2,031,346	62%	172,484	1,698,123
Enterprise Funds								
Sewer								
602	Sewer Service	88,733,079	5,734,285	50%	8,133,800	48%	(2,399,515)	86,333,564
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)	230	0%	219,851	29%	(219,621)	(12,262,011)
602.3	Sewer Capital Improvement Projects	10,079,177	5,176,975	58%	7,469,920	41%	(2,292,945)	7,786,232
Total, Enterprise Fund		93,520,369	10,811,592	49%	15,823,571	44%	(5,011,979)	88,508,390
Internal Service Funds								
Equipment Replacement								
701	Equipment Replacement	9,178,028	1,541,779	64%	1,518,098	25%	23,681	9,201,709
701.5	Cable Equipment Replacement	1,221,154	62,201	31%	20,875	21%	41,326	1,262,480
		<u>10,399,182</u>	<u>1,603,980</u>	<u>61%</u>	<u>1,538,973</u>	<u>25%</u>	<u>65,007</u>	<u>10,464,189</u>
702	Central Services	92,465	(1,368)	0%	-	N/A	(1,368)	91,097
703	Fleet Maintenance	164,672	1,816,022	72%	1,671,026	70%	144,996	309,668

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Technology Services							
704	6,901,361	448,945	62%	922,142	42%	(473,197)	6,428,164
704.1	274	(4)	0%	-	N/A	(4)	270
705	1,283,653	1,439,937	74%	1,194,169	59%	245,768	1,529,421
	<u>8,185,288</u>	<u>1,888,878</u>	<u>71%</u>	<u>2,116,311</u>	<u>50%</u>	<u>(227,433)</u>	<u>7,957,855</u>
706	4,365,978	569,984	39%	495,456	22%	74,528	4,440,506
707	58,036	1,214,678	75%	1,209,261	67%	5,417	63,453
707.1	30,110	109,955	74%	101,295	64%	8,660	38,770
711	(3,684,984)	2,524,021	69%	2,536,243	69%	(12,222)	(3,697,206)
711.1	48,371	184,944	68%	164,057	75%	20,887	69,258
	<u>(3,636,613)</u>	<u>2,708,965</u>	<u>69%</u>	<u>2,700,300</u>	<u>69%</u>	<u>8,665</u>	<u>(3,627,948)</u>
712	(831,365)	2,097,505	72%	1,553,239	47%	544,266	(287,099)
712.1	998,632	457,107	74%	421,777	69%	35,330	1,033,962
715	560,934	(9,756)	-488%	125,152	40%	(134,908)	426,026
OPEB/Vacation							
720	5,690,094	3,185,696	73%	2,991,272	70%	194,424	5,884,518
720.1	(69,605)	-	0%	61,815	78%	(61,815)	(131,420)
720.5	1,991,567	118,266	57%	-	N/A	118,266	2,109,833
	<u>7,612,056</u>	<u>3,303,962</u>	<u>71%</u>	<u>3,053,087</u>	<u>70%</u>	<u>250,875</u>	<u>7,862,931</u>
Pension Stabilization							
721	6,829,664	1,109,676	226%	20,896	75%	1,088,780	7,918,444
812	-	-	0%	-	N/A	-	-
Total, Internal Service Funds	34,829,040	16,869,588	70%	15,006,773	51%	1,862,815	36,691,855
Fiduciary Funds							
OPEB Trust							
810	15,328,975	3,378,232	289%	53,502	N/A	3,324,730	18,653,705
Agency							
832	811,166	(9,868)	-329%	-	N/A	(9,868)	801,298
835	55,144	(14,209)	N/A	-	N/A	(14,209)	40,935
860	182,471	(3,986)	N/A	931	4%	(4,917)	177,554
861	132,270	(1,800)	N/A	-	N/A	(1,800)	130,470
862	1,582,312	624,808	64%	547,116	232%	77,692	1,660,004
	<u>2,763,363</u>	<u>594,945</u>	<u>61%</u>	<u>548,047</u>	<u>213%</u>	<u>46,898</u>	<u>2,810,261</u>
Total, Fiduciary Funds	18,092,338	3,973,177	185%	601,549	204%	3,371,628	21,463,966
GRAND TOTAL FOR CITY	316,187,166	163,609,303	65%	165,078,603	57%	(1,469,300)	314,717,866

City of Alameda, California
 FY 20/21 Year To Date (YTD) Fund Balance Report - All Funds
 Through March 31, 2021

	Beginning Fund Balance After Audit July 1, 2020	Revenues and Transfers In March 31, 2021	% of Budget	Expenses and Transfers Out March 31, 2021	% of Budget	Net Change March 31, 2021	Ending Fund Balance March 31, 2021
Successor Agency Private Purpose Trust Funds							
207 RPTFF Distribution Fund	-	7,749,898	63%	7,749,898	67%	-	-
207.1 Trust Fund Admin	-	-	N/A	-	N/A	-	-
207.2 Trust Fund Admin	383,700	55,908	43%	77,829	60%	(21,921)	361,779
207.3 Trust Fund Non-Housing	4,626,438	3,124,715	45%	6,341,612	92%	(3,216,897)	1,409,541
207.5 Future Labor Obligations	-	-	N/A	-	N/A	-	-
207.8 2014 A CIC Tax Exempt Bonds	(24,124,886)	1,153,710	98%	789,559	67%	364,151	(23,760,735)
207.9 2014 B CIC Taxable Bonds	(12,639,612)	2,599,622	100%	2,414,063	93%	185,559	(12,454,053)
207.10 2011 Housing Bond A & B	513,474	(4,587)	-153%	840	28%	(5,427)	508,047
207.11 Taxable Tax Allocation Bond Series 2017	(9,500,027)	735,276	103%	551,087	77%	184,189	(9,315,838)
Total, Successor Agency Private Purpose Trust Funds	(40,740,912)	15,414,542	64.78%	17,924,888	78%	(2,510,346)	(43,251,258)