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Capital Budget

The capital budget includes the annual budget allocations for the capital projects included in the City's Capital Improvement Program.

The capital investments are also available to browse in [interactive maps](#).

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Printable PDF Version

Some information will not show up properly in the PDF version. Online viewing in the OpenGov platform on a computer or tablet is recommended to ensure full functionality

Data Download Instructions

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



Biennial Budget

Fiscal Years 2023-25

Explore the Budget

Welcome! The City of Alameda's Online Budget Book provides our community with an easy to use and interactive version of the budget adopted by City Council for the period from July 1, 2023, to June 30, 2025. Use this site to browse the departments and financial plans that support our City's goals. Please see our [Navigation Tips](#) below and [FAQs](#) to help you explore the City's budget and the [Glossary](#) for definitions of budget and financial terms.

Use the menu at the top of the page to jump to the Table of Contents, Overview, Budget Summaries, Department Budgets, Budgets by Fund, Capital Budget, and the Appendix.



Navigation Tips

Looking for...

Department Budgets

- Budget for personnel
- Organizational charts
- Performance measures

City Manager Transmittal Letter

- High-level overview of the City's budget

Major Revenue Sources

- High-level summary of where the City's money comes from



Capital Budget and Interactive Maps

- The City's capital investments

Transparency Portal and see Data Download Instructions

- Details on where the money is received and how it is used over time

Long-Term Debt Obligations

- Information about the City's debt portfolio



Printable PDF Version

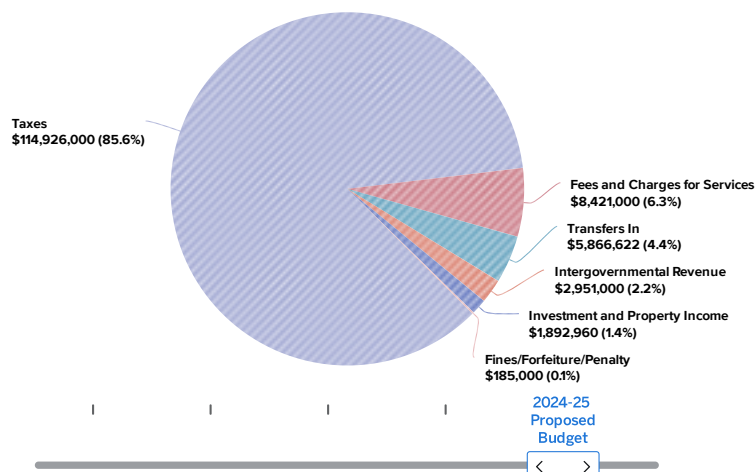
Some information will not show up properly in the PDF version. Online viewing in the OpenGov platform on a computer or tablet is recommended to ensure full functionality

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

General Fund Budget at a Glance - Funding Sources

Visualization



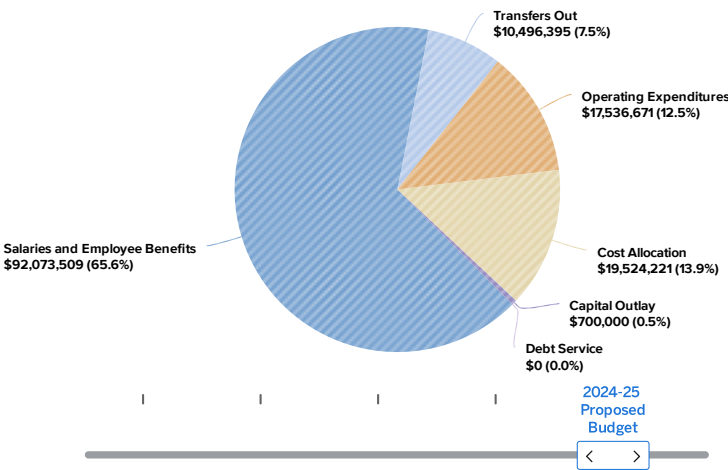
Sort **Large to Small**

- Taxes
- Fees and Charges for Services
- Transfers In
- Intergovernmental Revenue
- Investment and Property Income
- Fines/Forfeiture/Penalty
- Other Revenue
- Licenses and Permits

General Fund Budget at a Glance - Uses

Visualization

Sort **Large to Small**



- Salaries and Employee Ben...
- Transfers Out
- Operating Expenditures
- Cost Allocation
- Capital Outlay
- Debt Service



Transmittal Letter

FY 2023-25 Biennial Budget

June 1, 2023

Honorable Mayor and Members of the City Council:

I am pleased to present the City of Alameda's Biennial Budget for Fiscal Years (FYs) 2023-24 and 2024-25. The development of this two-year budget has been a collaborative effort among City staff, Department Heads, the City Council, and the community. The result is a comprehensive financial plan that reflects our commitment to delivering high quality services and improving the quality of life for all of our residents and businesses.

Overall, the City remains in a strong financial position due to stable property taxes with a significant fund balance that is funding one-time capital improvement projects.

The budget reflects a balanced and practical approach that maximizes resources while ensuring the City maintains strong reserves to weather economic uncertainties. This budget includes key investments in the following priority areas identified in the City Council's draft Strategic Plan:

- **House all Alamedans** - Shifting resources currently housed in Community Development (now the Base Reuse and Economic Development Department) to the City Manager's Office for improved advocacy and program management plus the addition of one full-time management analyst to improve service delivery capacity.
- **Build Resilience to Climate Change and Water Level Rise** - \$200,000 to update the Climate Action and Resiliency Plan and groundwater analysis plus significant capital projects funded by grants.
- **Enhance Community Safety and Services** - \$4.6 million for public safety vehicle replacement and outdated communications and rescue equipment replacement.
- **Invest in Transportation and Infrastructure** - \$1.25 million investment to implement the Americans with Disabilities Act (ADA) project plan, \$1 million in Civic Center Garage safety improvements, and City building safety improvements in the amounts of \$2.5 million in Year 1 and \$2.7 million in Year 2.
- **Practice Fiscally Responsible and Inclusive Governance** - Creation of a Municipal Fiscal Resilience Plan to help weather financial challenges and remain fiscally stable over the long term; expand business economic development activities, including at Alameda Point; and begin implementation of the Diversity, Equity, Inclusion and Belonging plan once approved by City Council.

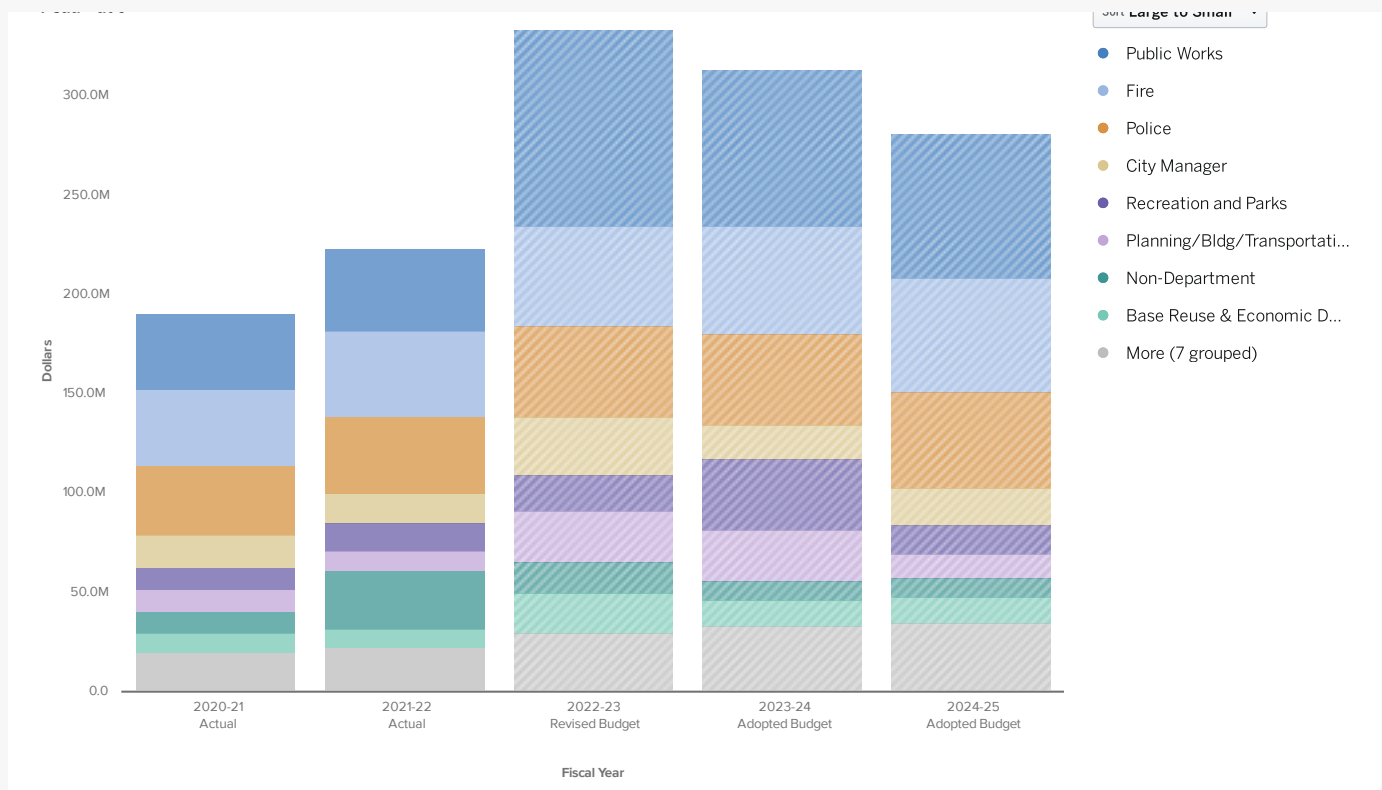
The budget represents the City's fiscally responsible and accountable financial plan for the two upcoming fiscal years; provides a transparent, comprehensive statement of the City's organization, operations, projected revenues, and estimated expenditures; and serves as a strategic tool in communicating, implementing, and monitoring City Council direction and priorities related to City operations.

OVERVIEW OF THE CITYWIDE BUDGET FOR FYs 2023-24 AND 2024-25

The City's total proposed expenditure budget (excluding transfers) for FY 2023-24 is \$313.2 million, with the General Fund comprising 39.5%, or \$123.8 million. The proposed budget funds a total of 506.0 full time equivalent positions (FTEs), excluding positions of Alameda Municipal Power (AMP), for FY 2023-24. For the second year of the biennial budget, FY 2024-25, the total proposed expenditure budget (excluding transfers) is \$281.4 million, with the General Fund comprising 46.1%, or \$129.8, funding a total of 507.0 FTE positions, excluding AMP.

Of the FY 2023-24 proposed expenditure budget (all City funds including capital), approximately 25.0% is for Public Works, 17.5% for the Fire Department, 14.5% for the Police Department, with the remainder for Recreation and Parks, Planning/Building/Transportation, Base Reuse and Economic Development, Library, Administration and other programs provided by the City, as shown below:

Proposed Expenditures - All Funds



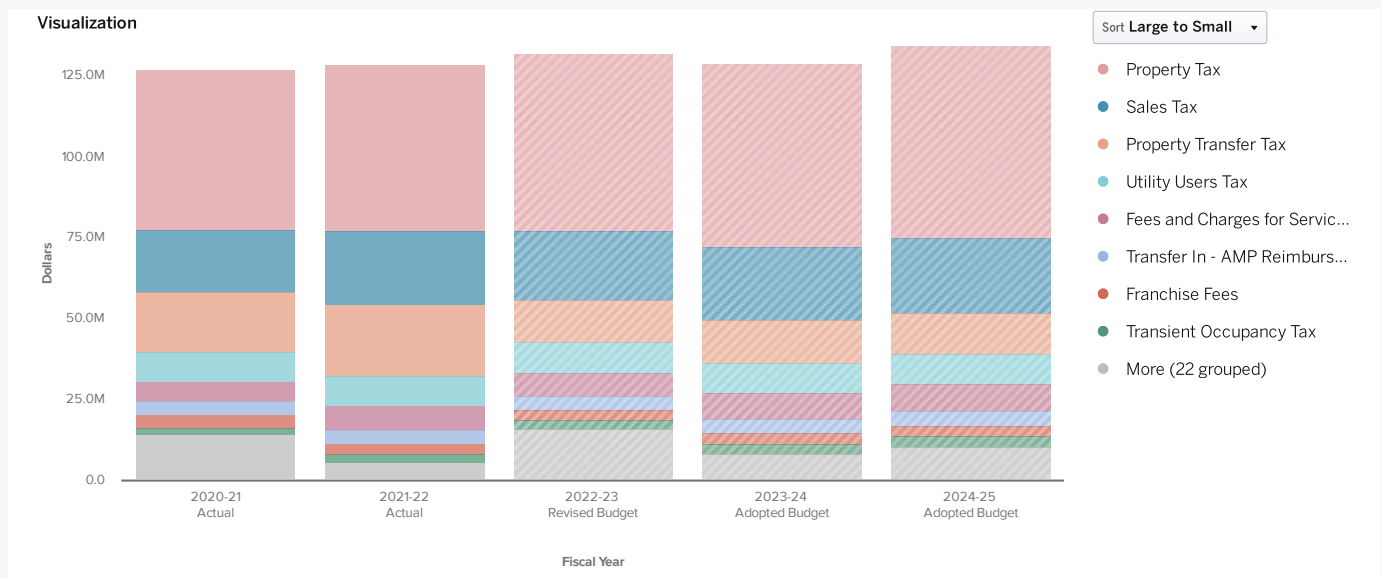
Overview of the General Fund Operating Budget for FYs 2023-24 and 2024-25

To address community needs while maintaining financial stability, the proposed budget includes ongoing funding for the Community Assessment Response & Engagement (CARE) Team led by the Fire Department, moving the Economic Development function from the Fleet Industrial Service Center Fund to the General Fund, Aquatic Center financing debt service, Alameda Police Department hiring initiative which reduces vacancy savings, and ongoing funding of the Safe Parking, Day Center, and Overnight Shelter programs.

General Fund Revenues

The General Fund's major revenue sources are Property Tax (including Motor Vehicle License fee in-lieu), Sales and Use Taxes, Property Transfer Tax, and Utility Users Tax (UUT). Together they comprise 78.7% of total General Fund revenues for FY 2023-24, as shown on the chart below.

Total General Fund revenues for FY 2023-24 are projected to be approximately \$128.8 million, or approximately \$3.3 million lower than the FY 2022-23 revised budget projection of \$132.1 million. The decrease is due to the one-time receipt of \$7.5 million in American Rescue Plan Act of 2021 (ARPA) revenue replacement funds in FY 2022-23. In the second year of the biennial budget, FY 2024-25, General Fund revenues are projected to increase by approximately \$5.5 million to \$134.3 million. The revenue projections are based on staff's analysis of local conditions and reflect information received from several sources, including the City's Sales and Property Tax consultants.

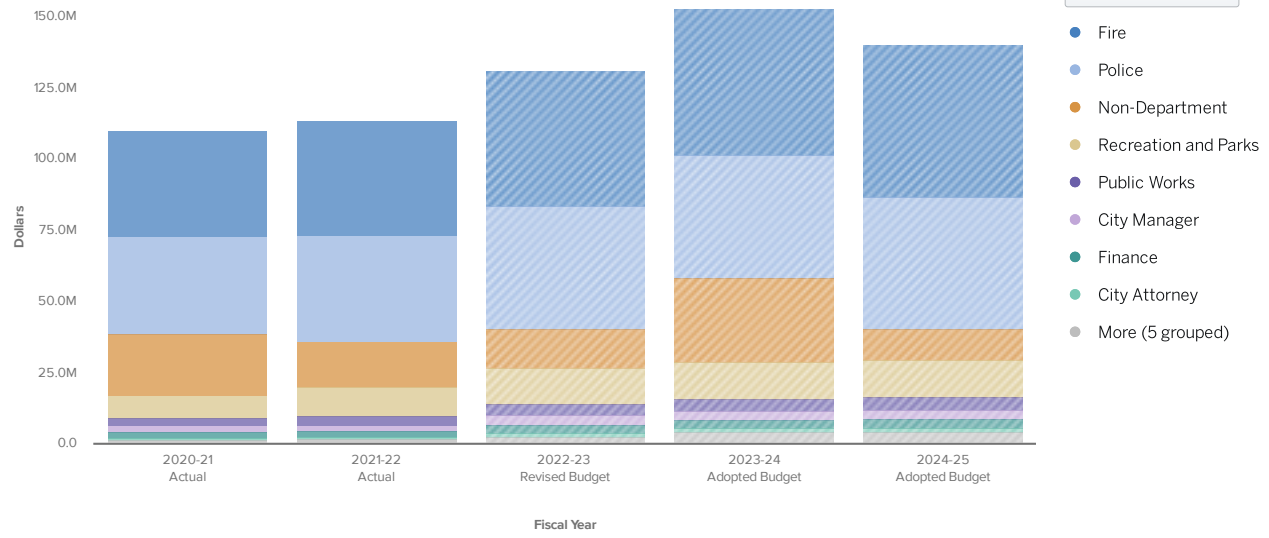


General Fund Expenditures

The proposed budget increases General Fund expenditures from \$131.6 million in FY 2022-23 to \$152.6 million in FY 2023-24, including a one-time appropriation of \$15 million from General Fund residual fund balance for construction of the Aquatic Center. In FY 2024-25, the proposed General Fund expenditure budget is \$140.3 million. The growth in ongoing expenditures is due primarily to contractual salary increases, insurance premium increases, and incorporation of economic development activities in the General Fund.

Like most Californian cities, a significant portion of General Fund expenditures funds Public Safety (33.6% for Fire, 28.2% for Police), with the balance allocated between Recreation and Parks, Public Works, and administrative functions, as shown in the chart below. Although most General Fund dollars are allocated to Public Safety, it should be noted that other departments, such as Public Works, Base Reuse and Economic Development, and Planning/Building/Transportation, have other dedicated sources of funding in addition to the General Fund.

Visualization



ORGANIZATIONAL CHANGES

As part of the biennial budget, the City Manager recommends consolidating and moving existing funds from the Community Development Department to create the Division of Housing and Human Services within the City Manager's Office. The Housing function supports the development of new affordable housing in coordination with Planning, and furthers the preservation, rehabilitation, or construction of affordable housing. The Human Services function will support programs for low-income residents that preserve safety net services and implement goals set in the City's Five-Year Strategic Plan to Prevent and Respond to Homelessness in Alameda including:

- Secure a housing future for all Alamedans,
- Increase access to homeless emergency response services, and
- Mobilize the citywide response to homelessness.

As part of this change, the City Manager recommends renaming the Community Development Department to the Base Reuse and Economic Development Department, as it will continue to focus on Alameda Point development and economic development.

The City Manager also recommends transferring the Climate Action & Resiliency division from the City Manager's Office to the Planning, Building & Transportation Department. This change creates synergy with climate action and resiliency planning, land use planning, building regulation and transportation planning. It also puts climate action policy development and permit implementation within one department, as there is already significant cross over in these areas.

WORKFORCE CHANGES

The budget includes the addition of 12 new full-time positions in FY 2023-24 in Base Reuse and Economic Development, City Clerk, City Manager, Fire, Human Resources, Library, Planning/Building/Transportation, Public Works, and Recreation & Parks departments and one new position in the Information Technology Department in FY 2024-25. Seven positions are recommended for upgrade in the City Manager, Finance, Planning/Building/Transportation, and Police departments with one upgrade in the Police Department pending the results of a classification study.

SUMMARY

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 our residents and businesses. 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 that is consistent with the community's priorities.

Respectfully submitted,

Jennifer Ott
City Manager



City Government

FY 2023-25 Biennial Budget

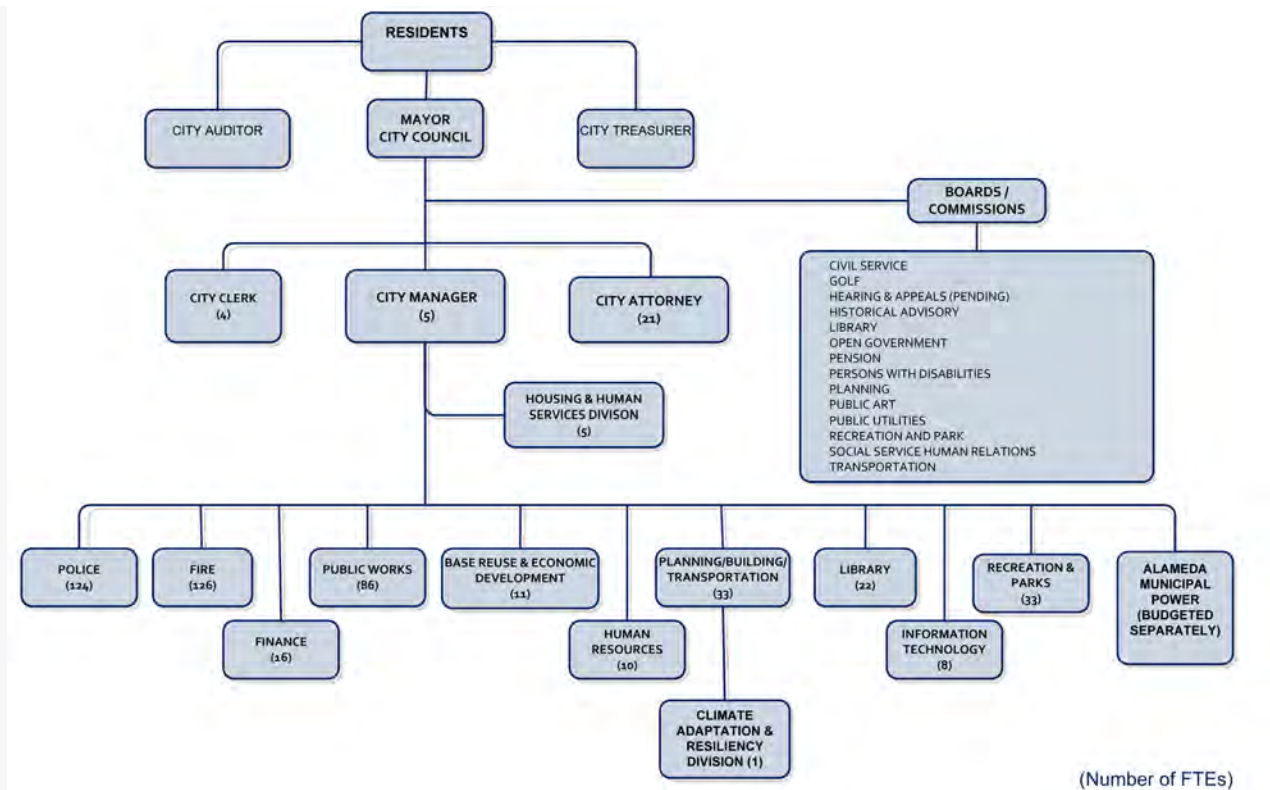
City Council

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

- House all Alamedans
- Build Resilience to Climate Change and Water Level Rise
- Enhance Community Safety and Services
- Invest in Transportation and Infrastructure
- Practice Fiscally Responsible and Inclusive Governance



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 government agencies.

City Officials

Alameda City Council

Mayor, Marilyn Ezzy Ashcraft

Vice Mayor, Tony Daysog

Councilmember, Tracy Jensen

Councilmember, Trish Herrera Spencer

Councilmember, Malia Vella

Elected Officials

City Auditor, Kevin Kearney

City Treasurer, Kevin Kennedy

Charter Officers

City Manager, Jennifer Ott

City Attorney, Yibin Shen

City Clerk, Lara Weisiger

Executive Management Team

Assistant City Manager, Amy Wooldridge

Chief of Police, Nishant Joshi

Communications and Legislative Affairs Manager, Sarah Henry

Interim Base Reuse & Economic Development Director, Andrew Thomas

Finance Director, Margaret O'Brien

Fire Chief, Nicholas Luby

General Manager, AMP, Nicolas Procos

Human Resources Director, Jessica Romeo

Information Technology Director, Carolyn Hogg

Acting Library Director, Marlon Romero

Acting Planning, Building & Transportation Director, Allen Tai

Public Works Director, Erin Smith

Recreation and Parks Director, Justin Long



Mission, Values & Goals

FY 2023-25 Biennial 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

FY 2023-25 Biennial 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 10.6 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: 76,040

Number of registered voters: 52,339

Per capita income: \$61,380

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+):
92.4%

Bachelor's degree or higher (persons age 25+):
59.4%

In civilian labor force, (persons age 16+): 67.6%

Source: U.S. Census Bureau, American Community Survey, 2017-2021

Economics

Total assessed value of taxable property (2022):
\$15,537,748,566

Property tax rate (2022-23): \$1.1726 per \$1,000 assessed value

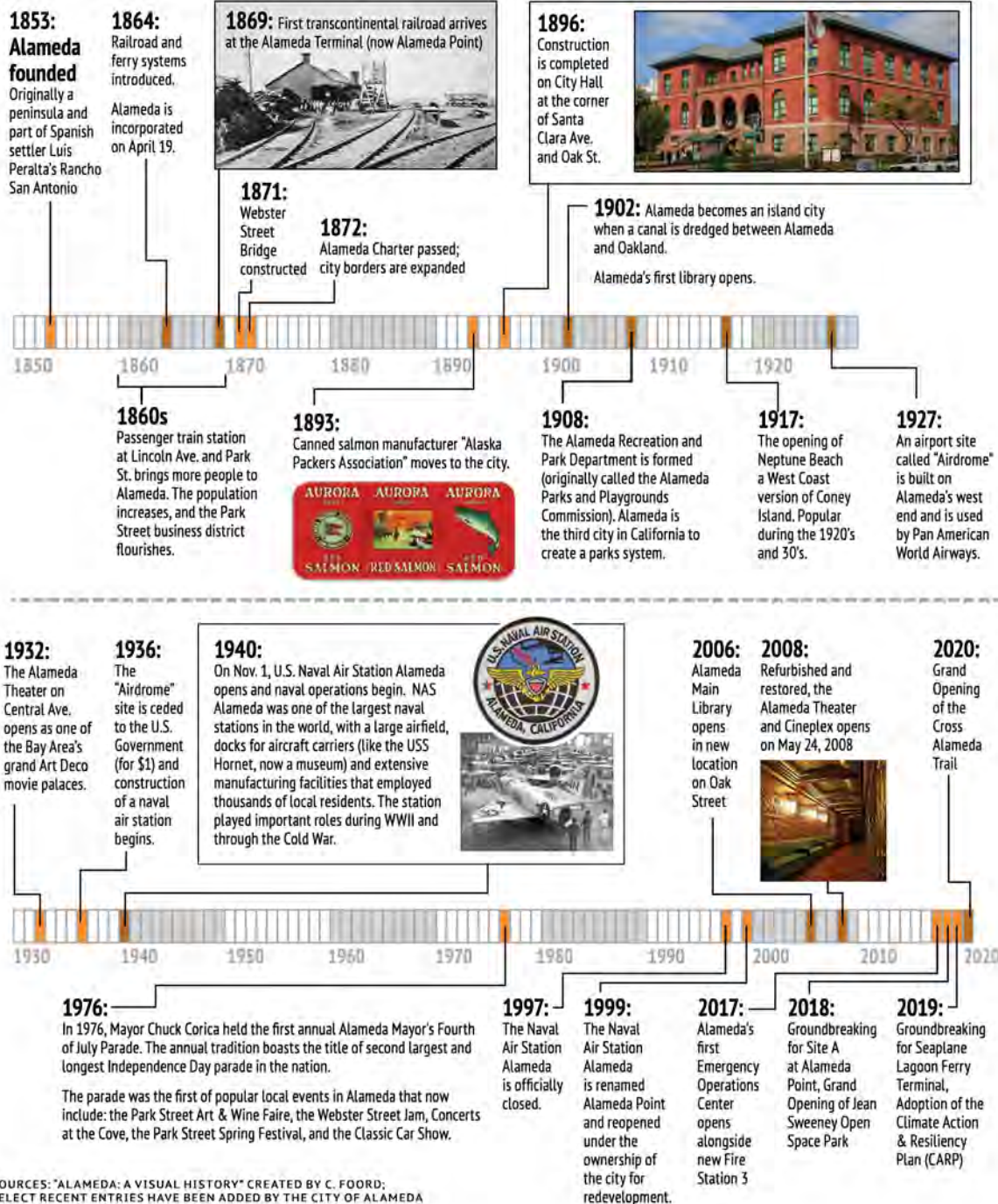
Top 10 Taxpayers (2021-22):

1. G and I IX Marina Village Research Park
2. BRE Alameda I MF Properties Owner
3. MGP XII South Shore Center LLC
4. Alameda Multifamily Owner LLC
5. SCG Harbor Bay Parkway Phase I LLC
6. Catellus Alameda Retail LLC
7. Abbott Laboratories Inc
8. Alameda Block 9 LP
9. VUE Alameda Owner LP
10. CP VI Admirals Cove LLC

Top 10 Employers by Alphabetical Order (2021-22):

1. Celera Corp.
2. Exelixis
3. Glycosan Biosystems
4. Health Diagnostics
5. PA Acquisition Corp.
6. Penumbra, Inc.
7. Telecare Corp.
8. UTStarcom Inc.
9. Voxify
10. Wind River Systems

City Timeline

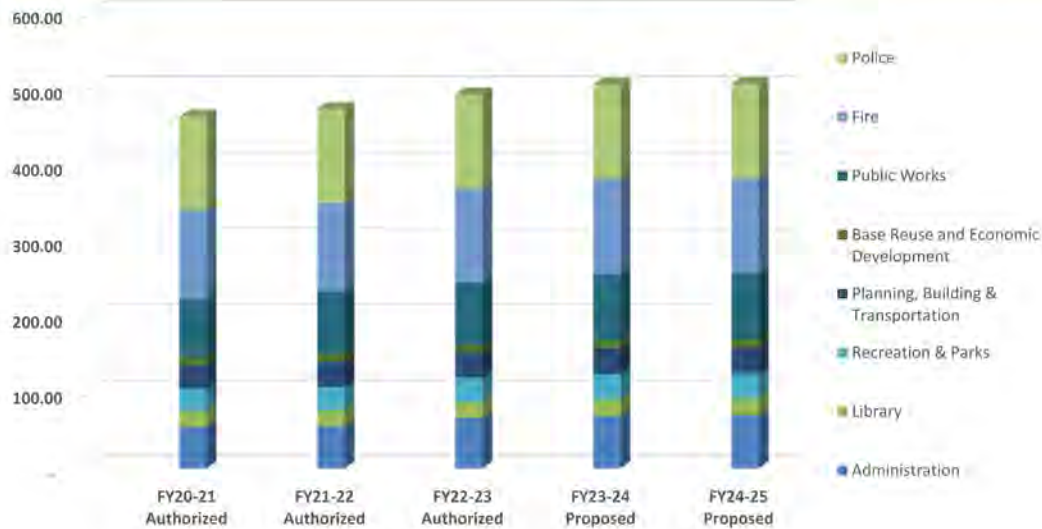




Authorized Full-Time Positions

FY 2023-25 Biennial Budget

FTE Trends



	MOU Group	FY20-21 Authorized	FY21-22 Authorized	FY22-23 Authorized	FY23-24 Proposed	FY24-25 Proposed
City Attorney						
City Attorney	EXME	1.00	1.00	1.00	1.00	1.00
Chief Assistant City Attorney	MCEA	1.00	1.00	1.00	1.00	1.00
Chief Planning Counsel	MCEA	-	-	1.00	1.00	1.00
Deputy City Attorney I	MCEA	-	-	1.00	1.00	1.00
Assistant City Attorney II	MCEA	6.00	6.00	4.00	4.00	4.00
Assistant City Attorney I	MCEA	-	-	1.00	1.00	1.00
Management Analyst	MCEA	1.00	1.00	1.00	1.00	1.00
Administrative Services Coordinator	MCEA	-	-	1.00	1.00	1.00
Paralegal	MCEA	2.00	2.00	2.00	2.00	2.00
Paralegal Investigator	MCEA	1.00	1.00	1.00	1.00	1.00
Police Auditor	EXME	-	-	1.00	1.00	1.00
Rent Program						
Director of Rent Program	MCEA	-	-	1.00	1.00	1.00
Housing Specialist II	ACEA	-	-	3.00	3.00	3.00
Administrative Management Analyst	MCEA	-	-	1.00	1.00	1.00
Account Clerk	ACEA	-	-	1.00	1.00	1.00
Total City Attorney		12.00	12.00	21.00	21.00	21.00
City Clerk						
City Clerk	EXME	1.00	1.00	1.00	1.00	1.00
Assistant City Clerk	MCEA	1.00	1.00	1.00	1.00	1.00
Deputy City Clerk	MCEA	1.00	1.00	1.00	1.00	1.00
Office Assistant	MCEA	-	-	-	1.00	1.00
Total City Clerk		3.00	3.00	3.00	4.00	4.00

City Council						
Mayor		Elected	Elected	Elected	Elected	Elected
Councilmember		Elected	Elected	Elected	Elected	Elected
Executive Assistant	MCEA	0.50	0.50	0.50	0.50	0.50
Total City Council		0.50	0.50	0.50	0.50	0.50
City Manager						
City Manager	EXME	1.00	1.00	1.00	1.00	1.00
Assistant City Manager	EXME	1.00	1.00	1.00	1.00	1.00
Communications and Legislative Affairs Officer	EXME	1.00	1.00	1.00	1.00	1.00
Executive Assistant	MCEA	1.50	1.50	1.50	1.50	1.50
Housing and Human Services (previously under Community Development)						
Housing and Human Services Manager	MCEA	-	-	-	1.00	1.00
Community Development Manager	MCEA	-	-	1.00	-	-
Community Development Program Manager	MCEA	2.00	2.00	1.00	1.00	1.00
Development Manager	MCEA	1.00	1.00	1.00	1.00	1.00
Management Analyst	MCEA	-	-	-	1.00	1.00
Administrative Technician III	MCEA	1.00	1.00	1.00	1.00	1.00
Total City Manager		8.50	8.50	8.50	9.50	9.50
Base Reuse and Economic Development (previously Community Development)						
Community Development Director	EXME	1.00	1.00	1.00	1.00	1.00
Assistant Community Development Director	MCEA	1.00	1.00	1.00	1.00	1.00
Economic Development Manager	MCEA	1.00	1.00	1.00	1.00	1.00
Base Reuse Manager	MCEA	1.00	1.00	1.00	2.00	2.00
Development Manager	MCEA	3.00	3.00	2.00	2.00	2.00
Office Assistant	MCEA	-	-	-	1.00	1.00
Management Analyst	MCEA	-	-	1.00	1.00	1.00
Executive Assistant	MCEA	2.00	2.00	1.00	1.00	1.00
Accounting Technician	ACEA	1.00	1.00	1.00	1.00	1.00
Total Base Reuse and Economic Dev.		10.00	10.00	9.00	11.00	11.00
Finance						
City Auditor and City Treasurer		Elected	Elected	Elected	Elected	Elected
Finance Director	EXME	1.00	1.00	1.00	1.00	1.00
Controller	MCEA	-	-	1.00	1.00	1.00
Financial Services Manager	MCEA	1.00	1.00	-	1.00	1.00
Finance Supervisor	MCEA	1.00	1.00	1.00	1.00	1.00
Principal Financial Analyst	MCEA	-	-	1.00	1.00	1.00
Senior Management Analyst	MCEA	1.00	1.00	-	-	-
Administrative Management Analyst	MCEA	1.00	1.00	1.00	1.00	1.00
Accountant II	MCEA	4.00	4.00	3.00	2.00	2.00
Accountant I	MCEA	1.00	1.00	1.00	1.00	1.00
Administrative Technician III	MCEA	2.00	2.00	2.00	2.00	2.00
Senior Account Clerk	ACEA	4.00	4.00	3.20	3.00	3.00
Accounting Technician	ACEA	-	-	1.00	1.00	1.00
Intermediate Clerk	ACEA	1.00	1.00	1.00	1.00	1.00
Total Finance		17.00	17.00	16.20	16.00	16.00

Fire						
Fire Chief	EXME	1.00	1.00	1.00	1.00	1.00
Division Chief	AFCA	6.00	6.00	6.00	6.00	6.00
Fire Captain	IAFF	22.00	22.00	22.00	22.00	22.00
Fire Apparatus Operator	IAFF	20.00	20.00	21.00	21.00	21.00
Firefighter	IAFF	61.00	61.00	66.00	66.00	66.00
EMS Education Coordinator	MCEA	1.00	1.00	1.00	1.00	1.00
Senior Fire Code Compliance Officer	ACEA	1.00	1.00	1.00	1.00	1.00
Fire Administrative Services Supervisor	MCEA	1.00	1.00	1.00	1.00	1.00
Management Analyst	MCEA	-	-	1.00	1.00	1.00
Executive Assistant	MCEA	-	-	-	1.00	1.00
Administrative Services Coordinator	MCEA	-	-	-	1.00	1.00
Administrative Technician III	MCEA	1.00	1.00	1.00	1.00	1.00
Fire Information & Billing Specialist	MCEA	1.00	1.00	1.00	1.00	1.00
Administrative Technician II	MCEA	2.00	2.00	2.00	2.00	2.00
Total Fire		117.00	117.00	124.00	126.00	126.00
Human Resources						
Human Resources Director	EXME	1.00	1.00	1.00	1.00	1.00
Human Resources Manager	MCEA	1.00	1.00	1.00	1.00	1.00
Senior Human Resources Analyst	MCEA	2.00	2.00	2.00	3.00	3.00
Human Resources Analyst II	MCEA	1.00	1.00	1.00	1.00	1.00
Administrative Technician III	MCEA	2.00	2.00	2.00	2.00	2.00
Administrative Technician II	MCEA	1.00	1.00	1.00	1.00	1.00
Office Assistant	MCEA	-	-	1.00	1.00	1.00
Total Human Resources		8.00	8.00	9.00	10.00	10.00
Information Technology						
Information Technology Director	EXME	1.00	1.00	1.00	1.00	1.00
Information Technology Manager	MCEA	1.00	1.00	1.00	1.00	1.00
Technology Services Coordinator	MCEA	1.00	1.00	1.00	1.00	1.00
IT System Analyst	MCEA	2.00	3.00	4.00	4.00	5.00
Computer Service Technician	MCEA	1.00	1.00	1.00	1.00	1.00
Total Information Technology		6.00	7.00	8.00	8.00	9.00
Library						
Library Director	EXME	1.00	1.00	1.00	1.00	1.00
Supervising Librarian	MCEA	3.00	3.00	3.00	3.00	3.00
Senior Librarian	ACEA	3.00	3.00	3.00	3.00	3.00
Library Technician	ACEA	8.00	8.00	8.00	8.00	8.00
Librarian	ACEA	2.00	2.00	2.00	3.00	3.00
Executive Assistant	MCEA	1.00	1.00	1.00	1.00	1.00
Library Circulation Coordinator	MCEA	1.00	1.00	1.00	1.00	1.00
IT System Analyst	MCEA	1.00	1.00	1.00	1.00	1.00
Custodian	ACEA	1.00	1.00	1.00	1.00	1.00
Total Library		21.00	21.00	21.00	22.00	22.00

Planning, Building & Transportation

Planning, Building & Transportation Director	EXME	1.00	1.00	1.00	1.00	1.00
Assistant Director of Planning, Building & Trans	MCEA	1.00	1.00	1.00	-	-
Administrative Services Coordinator	MCEA	1.00	1.00	1.00	1.00	1.00
City Planner	MCEA	1.00	1.00	1.00	1.00	1.00
Building Official	MCEA	-	-	-	1.00	1.00
Planning Services Manager	MCEA	-	-	1.00	1.00	1.00
Supervising Planner	MCEA	-	1.00	-	-	-
Transportation Manager	MCEA	-	-	-	1.00	1.00
Senior Transportation Coordinator	MCEA	2.00	3.00	3.00	2.00	2.00
Plan Check Engineer	MCEA	1.00	1.00	1.00	1.00	1.00
Supervising Building Inspector	MCEA	1.00	1.00	1.00	1.00	1.00
Senior Combination Building Inspector	ACEA	2.00	2.00	2.00	2.00	2.00
Code Enforcement Supervisor	MCEA	-	-	-	1.00	1.00
Senior Code Compliance Officer	ACEA	1.00	1.00	1.00	1.00	1.00
Fire/Building Code Compliance Officer	ACEA	2.00	2.00	2.00	1.00	1.00
Combination Building Inspector II	ACEA	5.00	5.00	5.00	5.00	5.00
Planner III	ACEA	3.00	3.00	4.00	4.00	4.00
Permit Center Supervisor	MCEA	-	-	-	1.00	1.00
Plans Examiner		1.00	1.00	1.00	-	-
Permit Technician III	ACEA	4.00	4.00	4.00	5.00	5.00
Permit Technician I	ACEA	2.00	2.00	1.00	-	-
Administrative Technician I (Limited Term)	ACEA	-	-	-	1.00	1.00
Executive Assistant	MCEA	1.00	1.00	1.00	1.00	1.00
Sustainability and Resilience Manager	MCEA	1.00	1.00	1.00	1.00	1.00
IT System Analyst	MCEA	1.00	1.00	1.00	1.00	1.00
Total Planning, Building & Transportation		31.00	33.00	33.00	34.00	34.00

Police

Police Chief	EXME	1.00	1.00	1.00	1.00	1.00
Police Captain	APMA	2.00	2.00	2.00	2.00	2.00
Police Lieutenant	APMA	5.00	5.00	6.00	6.00	6.00
Police Sergeant	APOA	15.00	15.00	15.00	15.00	15.00
Police Officer	APOA	65.00	65.00	64.00	64.00	64.00
Crime Scene Specialist	PANS	2.00	2.00	2.00	2.00	2.00
Crime Prevention Technician	PANS	1.00	1.00	1.00	1.00	1.00
Senior Public Safety Dispatcher	PANS	2.00	2.00	2.00	2.00	2.00
Public Safety Dispatcher	PANS	12.00	12.00	12.00	12.00	12.00
Public Safety Communication Supervisor	MCEA	1.00	1.00	1.00	1.00	1.00
Police Records Supervisor	MCEA	1.00	1.00	1.00	-	-
Public Records Specialist	ACEA	-	-	4.00	4.00	4.00
Police Records Communications Manager	MCEA	-	-	-	1.00	1.00
Property/Evidence Technician	PANS	1.00	1.00	1.00	1.00	1.00
Police Technician	PANS	1.00	1.00	1.00	1.00	1.00
Animal Control Officer	PANS	2.00	2.00	2.00	2.00	2.00
Technology Services Coordinator	MCEA	1.00	1.00	1.00	1.00	1.00
Police Maintenance Technician	PANS	1.00	1.00	1.00	1.00	1.00
Executive Assistant	MCEA	1.00	1.00	1.00	1.00	1.00
Administrative Technician II	MCEA	1.00	1.00	1.00	1.00	1.00
Admin Management Analyst	MCEA	1.00	1.00	1.00	1.00	1.00
Management (Crime) Analyst	MCEA	-	1.00	1.00	1.00	1.00
Intermediate Clerk	ACEA	5.00	5.00	1.00	1.00	1.00
Office Assistant	MCEA	1.00	1.00	1.00	1.00	1.00
Telephone Operator/Receptionist	ACEA	1.00	1.00	1.00	1.00	1.00
Total Police		123.00	124.00	124.00	124.00	124.00

Public Works						
Public Works Director	EXME	1.00	1.00	1.00	1.00	1.00
Deputy Public Works Director	MCEA	1.00	1.00	1.00	1.00	1.00
Public Works Superintendent	MCEA	1.00	1.00	-	-	-
City Engineer	MCEA	1.00	1.00	1.00	1.00	1.00
Public Works Supervisor	MCEA	4.00	5.00	5.00	5.00	5.00
Public Works Coordinator	MCEA	1.00	1.00	1.00	1.00	1.00
Project Manager III	MCEA	2.00	2.00	4.00	4.00	4.00
Project Manager II	MCEA	2.00	2.00	2.00	3.00	3.00
Project Manager I	MCEA	1.00	1.00	1.00	2.00	2.00
Supervising Civil Engineer	MCEA	1.00	1.00	1.00	1.00	1.00
Associate Civil Engineer	ACEA	3.00	4.00	3.00	3.00	3.00
Senior Engineer	MCEA	1.00	1.00	2.00	2.00	2.00
Assistant Engineer	ACEA	3.00	3.00	3.00	3.00	3.00
Public Works Maintenance Foreperson	ACEA	6.00	6.00	5.00	5.00	5.00
Senior Construction Inspector	ACEA	1.00	1.00	1.00	1.00	1.00
Construction Inspector Supervisor	ACEA	1.00	1.00	1.00	1.00	1.00
Construction Inspector	ACEA	2.00	3.00	3.00	3.00	3.00
Traffic Signal Maintenance Technician	ACEA	2.00	2.00	3.00	3.00	3.00
Street Light Maintenance Technician	ACEA	-	-	2.00	2.00	2.00
Early Morning Sweeper Operator	ACEA	1.00	1.00	1.00	1.00	1.00
Fleet Services Coordinator	ACEA	-	-	-	1.00	1.00
Senior Fleet Mechanic	ACEA	1.00	1.00	1.00	1.00	1.00
Fleet Mechanic	ACEA	3.00	3.00	3.00	3.00	3.00
Public Works Maintenance Worker II	ACEA	18.00	20.00	18.00	18.00	18.00
Public Works Maintenance Worker I	ACEA	6.00	6.00	6.00	6.00	6.00
Administrative Services Coordinator	MCEA	-	-	1.00	1.00	1.00
Program Specialist II	ACEA	4.00	4.00	4.00	4.00	4.00
Management Analyst	MCEA	1.00	1.00	1.00	1.00	1.00
Executive Assistant	MCEA	2.00	2.00	1.00	1.00	1.00
Senior Clerk	ACEA	2.00	2.00	2.00	2.00	2.00
Engineering Office Assistant	ACEA	1.00	1.00	1.00	1.00	1.00
Office Assistant	MCEA	1.00	1.00	1.00	1.00	1.00
Accounting Technician	ACEA	1.00	1.00	1.00	1.00	1.00
Lead Parking Technician	ACEA	1.00	1.00	1.00	1.00	1.00
Parking Technician	ACEA	1.00	1.00	1.00	1.00	1.00
Total Public Works		77.00	82.00	83.00	86.00	86.00
Recreation & Parks						
Recreation & Park Director	EXME	1.00	1.00	1.00	1.00	1.00
Recreation Services Manager	MCEA	-	-	1.00	1.00	1.00
Recreation Manager	MCEA	2.00	2.00	2.00	2.00	2.00
Recreation Services Specialist	ACEA	4.00	4.00	4.00	4.00	4.00
Park Manager	MCEA	1.00	1.00	1.00	1.00	1.00
Park Maintenance Supervisor	MCEA	1.00	1.00	1.00	1.00	1.00
Recreation Assistant	ACEA	1.00	1.00	1.00	1.00	1.00
Park Maintenance Foreperson	ACEA	1.00	1.00	1.00	1.00	1.00
Park Maintenance Worker II	ACEA	2.00	2.00	2.00	2.00	2.00
Park Maintenance Worker	ACEA	9.00	10.00	7.00	7.00	7.00
Equipment Operator	ACEA	1.00	1.00	1.00	1.00	1.00
Custodian	ACEA	1.00	1.00	1.00	1.00	1.00
Gardener	ACEA	2.00	2.00	6.00	6.00	6.00
Administrative Services Coordinator	MCEA	-	-	1.00	1.00	1.00
Accounting Technician	ACEA	1.00	1.00	-	-	-
Senior Clerk	ACEA	1.00	1.00	1.00	1.00	1.00
Office Assistant	MCEA	1.00	1.00	1.00	2.00	2.00
Total Recreation & Parks		29.00	30.00	32.00	33.00	33.00
Total Citywide		463.00	473.00	492.20	505.00	506.00



All Funds Summary

FY 2023-25 Biennial Budget

	2022-23 Beginning Fund Balance	2022-23 Projected Revenues	2022-23 Revised Expenditures	2022-23 Projected Ending Fund Balance	2023-24 Projected Revenues	2023-24 Proposed Expenditures	2023-24 Projected Ending Fund Balance	2024-25 Projected Revenues	2024-25 Proposed Expenditures	2024-25 Projected Ending Fund Balance
General Fund										
100 General Fund	53,335,889	132,126,187	133,955,160	51,506,916	128,833,457	152,596,823	27,743,550	134,259,127	140,330,794	21,671,883
101 Police/Fire Pension 1079	2,720,563	1,882,000	4,082,000	520,563	1,882,000	1,882,000	520,563	1,882,000	1,882,000	520,563
102 Police/Fire Pension 1082	32,868	50,000	50,000	32,868	50,000	50,000	32,868	50,000	50,000	32,868
103 Housing Authority Reimbursable	2,232	0	0	2,232	0	0	2,232	0	0	2,232
104 AMP Reimbursable	5,277	81,345	81,345	5,277	271,379	271,379	5,277	281,138	281,138	5,277
General Fund Subtotal	56,096,830	134,139,532	138,168,505	52,067,857	131,036,836	154,800,202	28,304,491	136,472,265	142,543,932	22,332,824
Special Revenue Funds										
201 HOME	0	525,000	525,000	0	528,000	528,000	0	533,000	533,000	0
202 HOME Loan Repayment	145	70,000	70,000	145	90,000	90,000	145	110,000	110,000	145
203 CDBG	0	3,447,751	3,447,752	(1)	2,031,000	2,034,926	(3,927)	2,040,000	2,043,106	(7,033)
204 CDBG Loan Repayment	452,844	80,400	80,400	452,844	80,000	80,000	452,844	80,000	80,000	452,844
205 Special CDBG Grants	0	647,112	647,112	0	50,000	50,000	0	50,000	50,000	0
206 Housing In-Lieu	429,266	783,500	417,893	784,873	733,500	272,699	1,245,674	733,500	277,972	1,701,202
207 Rent Review/Stabilization	429,171	1,780,000	2,102,002	107,169	2,020,000	1,934,553	192,616	2,079,000	1,985,543	286,073
208 Affordable Housing	1,265,624	701,000	638,114	1,328,510	701,000	397,682	1,631,828	701,000	403,302	1,929,526
209 Planning/Bldg/Transportation	2,071,018	8,640,000	8,962,948	1,748,070	8,743,100	9,437,340	1,053,830	8,312,600	9,485,174	(118,744)
210 Alameda Free Library	5,470,024	5,581,500	5,472,391	5,579,133	4,776,400	5,551,814	4,503,719	3,651,400	6,116,992	2,038,127
211 Gas Tax	984,900	2,297,500	2,703,419	578,981	2,202,500	2,136,518	644,963	2,202,500	2,185,596	661,867
212 Road Mtce and Rehab (RMRA)	2,640,455	1,750,000	3,672,409	718,046	1,940,000	2,300,000	358,046	1,940,000	2,000,000	298,046
213 Vehicle Registration Fees	349,790	305,000	729,570	(74,780)	312,000	200,000	372,200	312,000	300,000	49,220
216 Tidelands	2,360,108	809,000	1,357,630	1,811,479	825,000	1,369,944	1,266,535	825,000	834,228	1,257,307
217 Open Space Improvement & Mtce	58,158	0	0	58,158	0	15,000	43,158	0	15,000	28,158
220 Fire Grants	612,729	933,376	1,158,396	387,709	33,000	387,709	33,000	33,000	33,000	387,709
221 Police Grants	73,006	362,861	362,861	73,006	60,142	60,142	73,006	0	73,006	0
222 Grants	0	(4,736)	(4,736)	4,736	1,267,520	1,267,520	4,736	1,241,520	1,241,520	4,736
223 ABPA	0	21,970,686	21,970,686	0	0	0	0	1,304,622	1,304,622	0
224 PPGEMT	0	300,000	0	300,000	0	0	300,000	0	0	300,000
231 County Measure BB Streets/Road	4,965,736	4,550,000	5,283,222	4,232,514	4,740,000	8,209,000	763,514	4,880,000	4,802,000	841,514
233 County Measure BB Bike/Ped	532,573	472,000	646,970	357,603	502,000	777,000	82,603	517,000	726,000	(126,397)
235 County Measure BB Paratransit	365,990	450,000	261,800	554,190	478,000	652,100	380,090	492,000	682,600	189,490
240 Commercial Revitalization	2,368,303	624,115	1,324,547	1,667,871	830,000	860,228	1,637,643	850,000	887,055	1,600,588
241 Fleet Industrial Supply Center	675,000	0	0	675,000	0	675,000	0	0	0	0
250 Golf	287,614	364,496	589,128	62,982	461,000	330,867	193,115	465,000	330,940	325,175
251 Mastick Advisory Board	504,920	92,000	123,025	473,845	137,000	142,215	468,630	142,000	145,683	464,947
252 Mastick Senior Center Trust	879,558	0	125,676	753,882	0	51,310	702,572	0	51,375	651,197
260 Solid Waste Surcharge	1,432,461	228,170	761,740	898,891	237,258	271,380	864,769	237,258	280,455	821,572
261 City Waste Management Program	781,063	1,332,327	1,387,421	725,969	1,385,527	1,119,923	991,573	1,385,887	1,127,176	1,250,284
262 Integrated Waste - Restricted	1,411,968	415,716	754,364	1,073,320	262,666	505,855	830,131	264,000	549,963	544,168
264 Stormwater	3,174,847	5,405,134	7,660,300	919,680	5,986,702	5,049,810	1,856,572	6,077,829	5,117,803	2,816,598
265 Parking	1,384,542	2,238,672	2,841,732	781,483	1,903,000	2,334,327	350,156	2,088,000	2,374,875	63,281
266 Civic Center Garage	476,195	0	(5,185)	481,380	0	0	481,380	0	0	481,380
269 Urban Forest	0	0	0	0	3,342,000	3,342,000	0	3,438,000	3,438,000	0
270 Island City Maint-84-2- Zone 1	38,001	4,800	6,857	35,944	4,800	15,083	25,661	4,800	15,094	15,367
271 Island City Maint-84-2- Zone 4	169,916	192,299	246,664	115,551	258,524	199,454	174,621	189,412	200,598	163,435
272 Island City Maint-84-2- Zone 5	225,943	1,033,763	779,953	479,753	1,145,521	1,240,250	385,024	1,059,350	1,136,924	307,450
273 Island City Maint-84-2- Zone 6	948,941	487,896	673,245	763,593	519,975	746,835	536,733	519,975	751,085	305,623
274 Island City Maint-84-2- Zone 7	108,036	3,900	50,728	61,208	11,900	30,207	42,901	3,900	30,254	16,537
275 Island City Maint-84-2- Zone 8	95,229	81,151	98,418	41,962	92,399	86,856	47,505	85,919	47,472	45,952
276 Assessment District Admin	46,374	263,090	296,030	13,434	205,031	195,663	22,802	184,523	174,462	32,863
277 Marina Cove Maintenance AD	70,537	120,984	214,969	(23,448)	163,000	187,802	(48,250)	163,000	188,867	(74,117)
278 Marina Cove Reserve 01-01	231,609	0	0	231,609	0	0	231,609	0	0	231,609
279 Alameda Landing MSD CFD 13-2	3,186,053	526,932	573,072	3,139,913	530,000	698,123	2,971,790	530,000	707,501	2,794,289
280 Bayport Muni Services CFD 03-1	4,428,359	922,648	815,443	4,535,564	819,000	523,950	4,830,614	819,000	531,494	5,118,120
281 Alameda Point Svc CFD 17-1	560,324	635,000	673,270	522,054	635,000	674,302	482,752	635,000	680,061	437,691
282 Marina Village AD 89-1 Refund	1,833,875	0	792,327	1,041,548	0	750,000	291,548	0	0	291,548
283 Harbor Bay 92-1 Matured	341,294	0	264,916	76,378	0	0	76,378	0	0	76,378
284 CFD 13-1 Alameda Landing (CPF)	167,635	167,260	199,021	135,874	170,000	170,000	135,874	170,000	170,000	135,874
285 CFD 14-1 Marina Cove II (CPF)	1,379,537	227,816	105,997	1,501,356	230,000	183,806	1,547,550	230,000	181,287	1,596,263
287 Harbor Transportation	2,123,664	607,000	1,446,277	1,284,387	1,100,000	514,108	1,870,279	1,140,000	514,814	2,495,465
290 Alameda Point	56,349,150	13,264,643	42,285,729	27,328,064	13,922,000	20,642,914	20,607,150	13,922,000	15,649,251	18,879,899
Special Revenue Funds Subtotal	108,696,485	85,696,498	125,591,553	68,801,429	66,465,465	79,239,506	56,027,388	66,640,995	70,532,154	52,136,229
Capital Project Funds										
301 Alameda Point Capital Projects	2,605,173	1,075,000	830,968	2,849,206	2,000,000	2,000,000	2,849,206	0	0	2,849,206
302 Construction Improvement Tax	6,088,682	1,200,000	2,751,914	4,536,768	1,200,000	2,995,000	2,741,768	1,200,000	3,591,000	350,768
305 Dev Impact Fees - Transp	3,329,984	570,000	1,555,340	2,344,643	795,000	2,000,000	1,139,643	795,000	700,000	1,234,643
306 Dev Impact Fees - Rec/Park	2,056,102	2,200,000	0	4,256,102	1,218,000	2,500,000	2,974,102	1,218,000	0	4,192,102
307 Dev Impact Fees - Public Facil	1,301,370	300,000	0	1,601,370	283,000	0	1,884,370	283,000	0	2,167,370
308 Dev Impact Fees - Public Safet	1,832,657	550,000	0	2,382,657	439,000	0	2,821,657	439,000	0	3,260,657
310 Capital Improvement Projects	579,722	43,524,053	44,435,822	(132,047)	59,189,439	59,368,060	(150,668)	18,993,651	18,968,223	(485,240)
320 Transportation Management	466,686	130,000	130,000	466,686	130,000	133,339	463,347	130,000	133,506	459,841
Capital Project Funds Subtotal	18,260,376	49,549,053	49,704,044	18,105,385	65,254,439	68,996,399	14,363,425	23,058,651	23,392,729	14,029,347
Debt Service Fund										
401 City Debt Service	356,329	1,652,940	1,653,600	355,669	1,664,000	1,664,000	355,669	1,690,000	1,690,000	355,669
401 2013 GO Library Bond 2003	1,037,558	626,500	624,500	1,039,558	627,000	627,000	1,039,558	629,000	629,000	1,039,558
420 2003 Alameda Point Rev Bonds	331,160	873,000	873,000	331,160	990,000	990,000	331,160	990,000	990,000	331,160
421 2023 Rev Bonds - Aquatic Cntr	0	0	0	0	900,000	900,000	0	900,000	900,000	0
430 Leased Equipment	0	0	0	0	1,094,936	1,094,936	0	1,101,927	1,101,927	0
Debt Service Funds Subtotal	1,725,047	3,152,440	3,151,100	1,726,387	5,275,936	5,275,936	1,726,387	5,310,927	5,310,927	1,726,387
Enterprise Fund										
501 Sewer Services	106,126,464	13,329,100	14,142,808	105,312,756	12,540,177	16,462,239	101,390,694	12,898,382	19,086,005	95,203,071
Enterprise Fund Subtotal	106,126,464	13,329,100	14,142,808	105,312,756	12,540,177	16,462,239	101,390,694	12,898,382	19,086,005	95,203,071

Internal Service Fund											
601	Fleet Mtce & Replacement	11,280,881	4,745,081	5,934,018	10,091,944	7,359,947	5,690,502	11,761,389	7,517,151	5,103,225	14,175,315
603	Facility Mtce & Replacement	5,801,494	5,089,889	5,223,778	5,667,605	8,249,896	8,794,429	5,123,072	8,350,899	8,925,418	4,548,553
605	Emergency Operations Center	44,352	131,000	168,000	7,352	259,987	329,023	(62,284)	260,431	346,457	(148,310)
606	Information Technology	6,837,259	2,997,610	4,735,585	5,099,284	3,980,936	5,459,251	3,620,969	3,737,269	5,221,372	2,136,866
609	IT Cable Equip Replace (PEG)	1,458,711	170,000	71,500	1,557,211	150,000	67,039	1,640,172	150,000	67,141	1,723,031
610	Workers' Compensation	(413,385)	4,687,200	4,702,468	(428,653)	5,306,107	5,306,107	(428,653)	5,623,824	5,623,824	(428,653)
611	General Liability	(1,277,441)	5,510,000	5,999,890	(1,767,331)	7,347,733	7,351,199	(1,770,797)	7,989,519	7,993,192	(1,774,470)
612	Unemployment Insurance	374,712	160,000	162,000	372,712	0	171,918	200,794	0	174,413	26,381
613	Post Employment - OPEB	7,586,681	4,362,000	4,537,000	7,411,681	4,208,399	4,727,312	6,892,768	4,409,702	4,928,178	6,374,292
Internal Service Funds Subtotal		31,693,265	27,852,780	31,534,239	28,011,806	36,863,005	37,897,380	26,977,431	38,038,795	38,383,220	26,633,006
Fiduciary Fund											
701	Successor Agency	(37,770,418)	11,499,400	11,391,692	(37,662,710)	9,222,000	9,812,420	(38,253,130)	9,841,000	10,351,930	(38,764,060)
720	Pension Reserve	18,552,007	5,712,896	2,156,672	22,108,231	60,000	60,000	22,108,231	60,000	60,000	22,108,231
Fiduciary Funds Subtotal		(19,218,411)	17,212,296	13,548,364	(15,554,479)	9,282,000	9,872,420	(16,144,899)	9,901,000	10,411,930	(16,655,829)
Agency Fund											
805	Alameda Landing CFD 13-1 2016	2,524,555	992,000	1,011,510	2,505,045	992,000	1,009,000	2,488,045	992,000	1,029,000	2,451,045
806	Alameda Landing CFD 13-1 2021	7,033,505	964,300	942,458	7,055,347	965,000	870,000	7,150,347	965,000	870,000	7,245,347
807	Alameda Marina CFD 22-1	(236)	0	0	(236)	960,000	875,000	84,764	960,000	904,250	140,514
Agency Funds Subtotal		9,557,824	1,956,300	1,953,968	9,560,156	2,917,000	2,754,000	9,723,156	2,917,000	2,803,250	9,836,906
Totals		312,937,880	332,887,999	377,794,581	268,031,298	329,634,858	375,298,082	222,368,074	295,238,015	312,464,147	205,141,942



Citywide Budget Transfers

FY 2023-25 Biennial Budget

Transferred From (Sender)		Transferred To (Receiver)		FY21-22	FY22-23	FY23-24	FY24-25
Fund Name	Fund #	Fund Name	Fund #	Actual	Projected	Adopted	Adopted
<u>Special Revenue Funds</u>							
General	100	Alameda Free Library	210	2,400,000	2,400,000	1,200,000	-
General	100	Fire Grants	220	183,026	645,000	21,000	21,000
General	100	Island City Maint-84-2- Zone 4	271	-	-	12,429	-
General	100	Island City Maint-84-2- Zone 5	272	-	-	30,000	-
General	100	Island City Maint-84-2- Zone 7	274	-	-	6,000	-
General	100	Island City Maint-84-2- Zone 8	275	-	-	6,480	-
<u>Capital Project Funds</u>							
General	100	Capital Improvement Projects	310	399,225	4,779,211	18,261,000	1,250,000
<u>Debt Service Funds</u>							
General	100	City Debt Service	401	1,233,200	1,000,940	1,001,000	1,001,000
General	100	2023 Rev Bonds - Aquatic Cntr	421	-	-	900,000	900,000
General	100	Leased Equipment	430	-	-	1,094,936	1,101,927
<u>Internal Service Funds</u>							
General	100	Fleet Mctce & Replacement	601	-	-	862,468	922,468
General	100	Facility Mctce & Replacement	603	800,000	508,000	3,497,000	3,368,000
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
<u>Fiduciary Funds</u>							
General	100	Pension Reserve	720	7,574,000	2,812,896	-	-
Police/Fire Pension #1079	101	Pension Reserve	720	-	2,200,000	-	-
Subtotal - General Fund Transfers Out				\$ 15,121,450	\$ 16,278,047	\$ 28,824,313	\$ 10,496,395
<u>General Fund</u>							
Alameda Municipal Power	AMP	General	100	4,164,456	4,255,000	4,382,000	4,513,000
Police Grants	221	General	100	-	60,000	-	-
ARPA	223	General	100	-	7,480,313	-	1,304,622
Fleet Industrial Supply Center	241	General	100	-	-	675,000	-
Golf	250	General	100	114,000	164,000	-	-
Bayport Muni Services CFD 03-1	280	General	100	49,000	49,000	49,000	49,000
Capital Improvement Projects	310	General	100	94,918	-	-	-
<u>Special Revenue Funds</u>							
CDBG Loan Repayment	204	CDBG	203	243,894	80,400	80,000	80,000
County Measure BB Streets/Road	231	Planning/Bldg/Transportation	209	315,582	425,000	532,000	502,000
County Measure B Bike/Ped	232	Planning/Bldg/Transportation	209	287,192	481,000	-	-
County Measure BB Bike/Ped	233	Planning/Bldg/Transportation	209	191,461	364,000	777,000	726,000
County Measure B Paratransit	234	Planning/Bldg/Transportation	209	176,154	169,400	-	-
County Measure BB Paratransit	235	Planning/Bldg/Transportation	209	117,411	211,800	452,100	482,600
ARPA	223	Grants	222	-	3,335,378	-	-
Gas Tax	211	Urban Forest	269	-	-	1,000,000	1,000,000
Open Space Improvement & Mtce	217	Urban Forest	269	-	-	15,000	15,000
Alameda Landing MSD CFD 13-2	279	Urban Forest	269	-	-	32,000	32,000
Construction Improvement Tax	302	Urban Forest	269	-	-	2,295,000	2,391,000
County Measure BB Streets/Road	231	Island City Maint-84-2- Zone 4	271	-	-	51,000	-
Island City Maint-84-2- Zone 1	270	Assessment District Admin	276	1,437	1,437	328	-
Island City Maint-84-2- Zone 4	271	Assessment District Admin	276	11,966	11,966	2,625	-
Island City Maint-84-2- Zone 5	272	Assessment District Admin	276	79,373	79,373	15,090	-
Island City Maint-84-2- Zone 6	273	Assessment District Admin	276	52,900	52,900	13,122	-
Island City Maint-84-2- Zone 7	274	Assessment District Admin	276	1,684	1,684	328	-
Island City Maint-84-2- Zone 8	275	Assessment District Admin	276	5,703	5,703	1,312	-
Marina Cove Maintenance AD	277	Assessment District Admin	276	6,705	6,705	26,654	-
Alameda Landing MSD CFD 13-2	279	Assessment District Admin	276	25,531	25,531	-	-
Bayport Muni Services CFD 03-1	280	Assessment District Admin	276	39,594	39,594	41,006	-
Alameda Point Svc CFD 17-1	281	Assessment District Admin	276	11,827	11,827	41,006	-
Marina Village AD 89-1 Refund	282	Assessment District Admin	276	333	333	-	-
Harbor Bay 92-1 Matured	283	Assessment District Admin	276	5,067	5,067	-	-
CFD 13-1 Alameda Landing (CPF)	284	Assessment District Admin	276	11,200	11,200	24,604	-
CFD 14-1 Marina Cove II (CPF)	285	Assessment District Admin	276	9,770	9,770	38,956	-
CFD 14-1 Marina Cove II (CPF)	285	Marina Cove Maintenance AD	277	-	-	42,000	42,000
Alameda Landing CFD 13-1 2016	805	CFD 13-1 Alameda Landing (CPF)	284	170,000	165,260	170,000	170,000
<u>Capital Project Funds</u>							
Alameda Point Svc CFD 17-1	281	Alameda Point Capital Projects	301	-	127,000	-	-
Alameda Point	290	Alameda Point Capital Projects	301	5,051,728	1,529,313	2,000,000	-
Gas Tax	211	Capital Improvement Projects	310	1,236,595	950,000	50,000	50,000
Road Mtce and Rehab (RMRA)	212	Capital Improvement Projects	310	244,421	1,850,000	2,300,000	2,000,000
Vehicle Registration Fees	213	Capital Improvement Projects	310	110,555	380,709	200,000	300,000
Tidelands	216	Capital Improvement Projects	310	12,904	51,000	500,000	50,000
Open Space Improvement & Mtce	217	Capital Improvement Projects	310	50,000	15,000	-	-
ARPA	223	Capital Improvement Projects	310	24,989	5,494,995	-	-
County Measure B Streets/Roads	230	Capital Improvement Projects	310	2,163,687	1,930,000	-	-
County Measure BB Streets/Road	231	Capital Improvement Projects	310	1,314,535	2,975,000	7,626,000	4,300,000
County Measure B Bike/Ped	232	Capital Improvement Projects	310	63,223	-	-	-
County Measure BB Bike/Ped	233	Capital Improvement Projects	310	8,091	-	-	-
County Measure B Paratransit	234	Capital Improvement Projects	310	24,010	-	-	-
County Measure BB Paratransit	235	Capital Improvement Projects	310	-	-	200,000	200,000
Golf	250	Capital Improvement Projects	310	50,000	277,000	-	-
Adams Street House	253	Capital Improvement Projects	310	71,837	-	-	-
City Waste Management Program	261	Capital Improvement Projects	310	-	318,000	318,000	318,000
Stormwater	264	Capital Improvement Projects	310	703,530	1,100,000	1,175,000	1,175,000
Parking	265	Capital Improvement Projects	310	883	-	-	-
Alameda Landing MSD CFD 13-2	279	Capital Improvement Projects	310	96,000	32,000	-	-
Marina Village AD 89-1 Refund	282	Capital Improvement Projects	310	-	-	750,000	-

Harbor Transportation	287	Capital Improvement Projects	310	-	900,000	-	-
Alameda Point	290	Capital Improvement Projects	310	115,623	1,400,000	4,200,000	1,000,000
Construction Improvement Tax	302	Capital Improvement Projects	310	765,079	1,517,000	700,000	1,200,000
Dwelling Unit	303	Capital Improvement Projects	310	28,701	-	-	-
Dev Impact Fees - Transp	305	Capital Improvement Projects	310	425,360	450,000	2,000,000	700,000
Dev Impact Fees - Rec/Park	306	Capital Improvement Projects	310	-	-	2,500,000	-
Sewer Services	501	Capital Improvement Projects	310	-	348,000	360,000	373,000
General Liability	611	Capital Improvement Projects	310	-	250,000	-	-
<u>Debt Service Funds</u>							
Commercial Revitalization	240	City Debt Service	401	329,000	402,000	413,000	439,000
Golf	250	City Debt Service	401	92,000	92,000	-	-
Parking	265	City Debt Service	401	250,000	250,000	250,000	250,000
Construction Improvement Tax	302	City Debt Service	401	40,000	-	-	-
Alameda Point	290	2003 Alameda Point Rev Bonds	420	783,000	873,000	990,000	990,000
<u>Internal Service Funds</u>							
Tidelands	216	Facility Mtoe & Replacement	603	-	-	100,000	-
Subtotal - Other Funds Transfers Out				\$ 20,242,906	\$ 41,015,658	\$ 37,389,131	\$ 24,652,222
Total Transfers Out				\$ 35,364,357	\$ 57,293,705	\$ 66,213,444	\$ 35,148,617

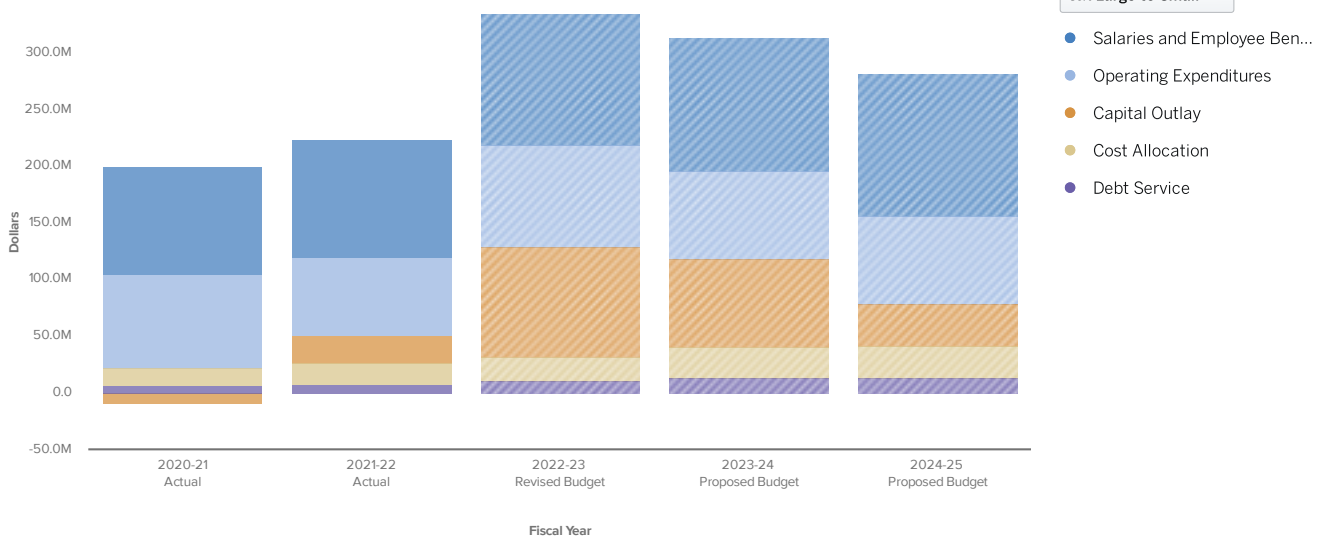


Citywide Expenditure Summary

FY 2023-25 Biennial Budget

Citywide Expenditure Budget

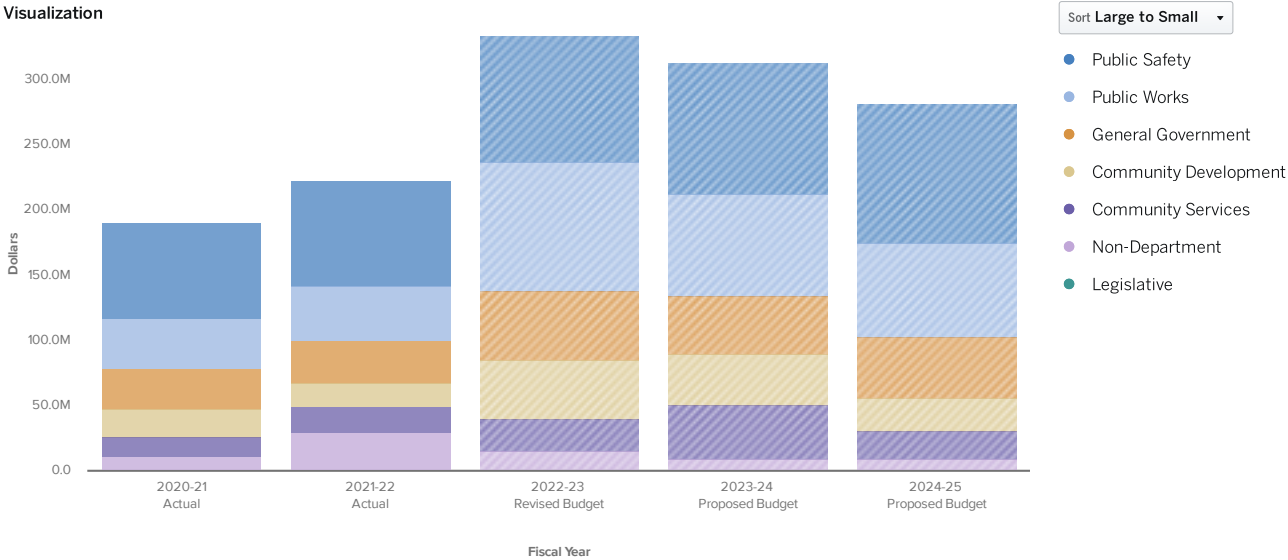
Visualization



Expand All	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Proposed Budget	2024-25 Proposed Budget
Salaries and Employee Benefits	\$ 94,371,888	\$ 103,151,719	\$ 114,828,414	\$ 117,537,178	\$ 124,820,995
Operating Expenditures	82,560,268	68,723,663	89,394,244	76,805,937	78,190,885
Capital Outlay	-8,422,775	23,673,892	97,532,546	78,258,844	36,571,215
Cost Allocation	15,554,449	19,681,466	20,918,024	27,571,175	28,639,794
Debt Service	6,589,240	7,726,042	10,394,508	13,022,126	13,139,982
Total	\$ 190,653,071	\$ 222,956,782	\$ 333,067,736	\$ 313,195,261	\$ 281,362,870

Citywide Expenditure Budget by Department

Visualization



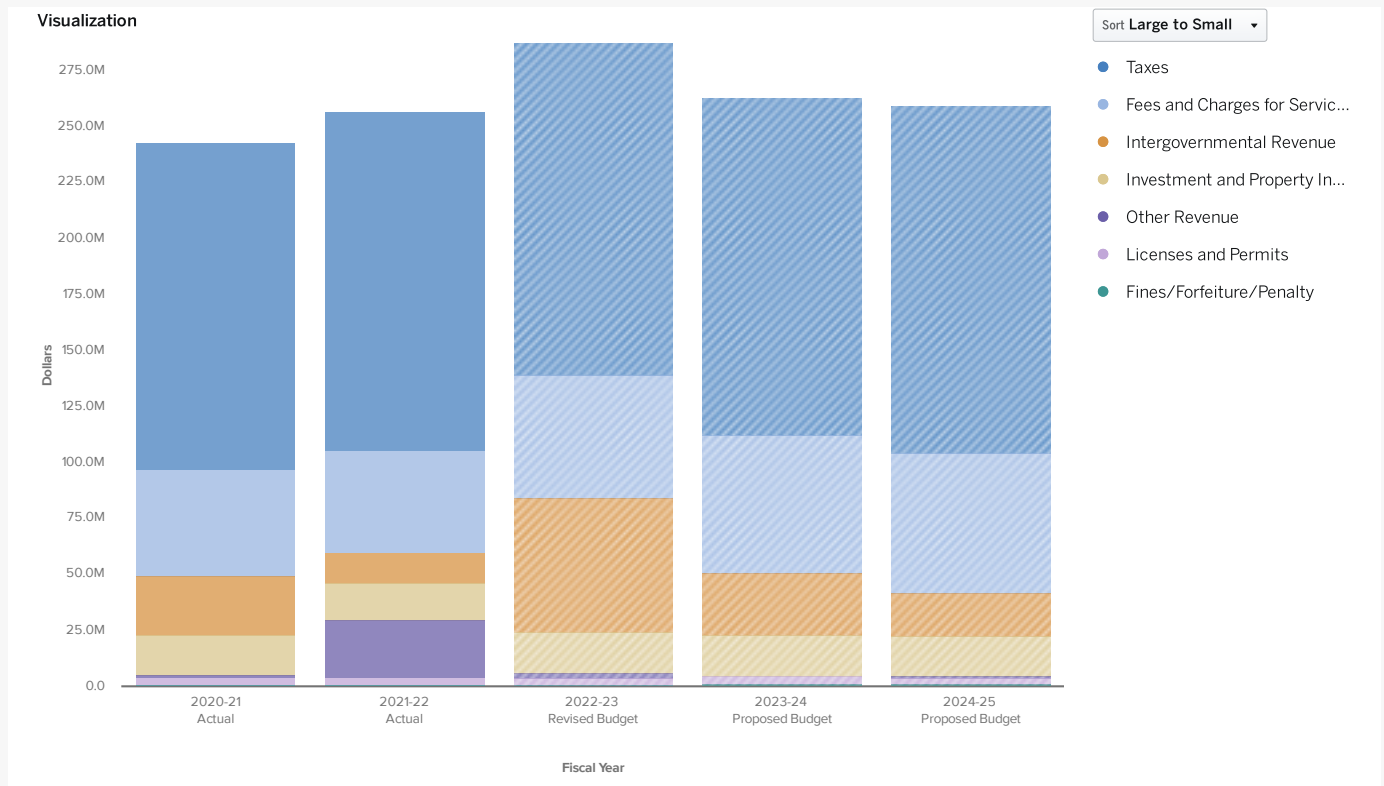
Collapse All	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Proposed Budget	2024-25 Proposed Budget
▼ Public Safety	\$ 73,602,013	\$ 81,463,914	\$ 95,587,008	\$ 100,111,230	\$ 105,708,524
▶ Fire	38,628,923	42,539,673	50,361,481	54,720,362	57,006,553
▶ Police	34,973,090	38,924,242	45,225,527	45,390,868	48,701,971
▶ Public Works	38,049,275	41,462,877	98,481,901	78,333,651	72,866,125
▼ General Government	31,572,734	31,916,280	53,685,684	44,663,154	46,573,373
▶ City Manager	16,060,336	14,524,233	29,732,994	17,431,757	18,235,078
▶ City Attorney	6,133,480	9,540,398	13,599,688	17,088,099	18,150,342
▶ Information Technology	5,255,467	4,002,791	4,847,844	5,459,251	5,221,372
▶ Finance	2,468,465	2,185,695	3,148,575	2,597,387	2,595,550
▶ Human Resources	953,662	1,027,455	1,377,118	1,542,951	1,571,949
▶ City Clerk	701,323	635,708	979,465	543,709	799,083
▼ Community Development	21,289,346	18,972,577	45,645,355	38,767,085	25,321,818
▶ Planning/Bldg/Transportation	11,230,247	9,676,769	25,361,804	25,516,793	11,892,109
▶ Base Reuse & Economic Development	10,059,099	9,295,808	20,283,551	13,250,292	13,429,709
▼ Community Services	15,263,216	19,392,645	23,800,246	41,485,927	21,172,493
▶ Recreation and Parks	10,836,819	14,500,462	18,320,996	35,634,113	15,055,500
▶ Library	4,426,397	4,892,183	5,479,250	5,851,814	6,116,992
▶ Non-Department	10,861,259	29,612,062	15,626,617	9,452,462	9,328,078
▼ Legislative	15,228	136,426	240,926	381,751	392,460
▶ City Council	15,228	136,426	240,926	381,751	392,460
Total	\$ 190,653,071	\$ 222,956,782	\$ 333,067,736	\$ 313,195,261	\$ 281,362,870



Citywide Revenue Summary

FY 2023-25 Biennial Budget

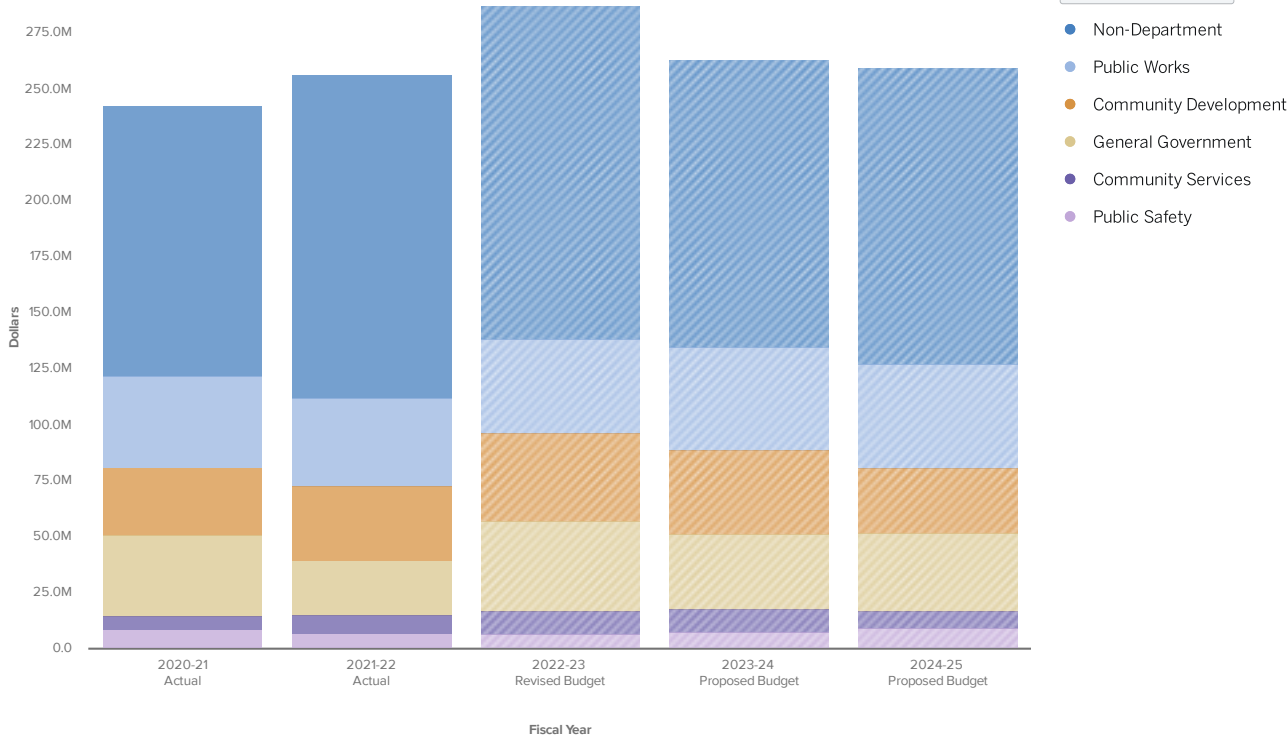
Projected Citywide Revenue



Collapse All	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Proposed Budget	2024-25 Proposed Budget
▼ Taxes	\$ 145,348,241	\$ 151,273,424	\$ 147,848,469	\$ 150,979,690	\$ 154,957,041
▶ Property Tax	65,999,870	64,342,737		71,116,000	74,258,000
▶ Sales Tax	19,439,880	22,755,699		22,500,000	23,014,000
▶ Special Assessments	18,385,489	19,678,768		22,068,501	22,362,852
▶ Property Transfer Tax	18,536,929	21,929,943		13,000,000	13,000,000
▶ Utility Users Tax	9,091,389	9,011,553		9,210,000	9,210,000
▶ Franchise Fees	4,625,965	4,586,121		4,477,189	4,477,189
▶ Other Taxes	5,018,670	4,031,196		2,548,000	2,575,000
▶ Transient Occupancy Tax	1,996,230	2,555,336		3,300,000	3,300,000
▶ Business License Tax	2,253,820	2,382,071		2,760,000	2,760,000
▶ Fees and Charges for Services	47,684,687	45,720,159		61,101,160	62,969,399
▶ Intergovernmental Revenue	26,152,931	13,370,194		27,977,728	18,719,542
▶ Investment and Property Income	18,523,366	16,859,316		18,315,412	18,384,460
▶ Other Revenue	754,851	25,380,426		340,245	349,745
▶ Licenses and Permits	3,175,969	3,199,069		3,170,800	2,928,550
▶ Fines/Forfeiture/Penalty	961,251	964,108		1,265,000	1,315,000
Total	\$ 242,601,297	\$ 256,766,696	\$ 286,912,999	\$ 263,150,035	\$ 259,623,737

Projected Citywide Revenue by Department

Visualization



Collapse All	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Proposed Budget	2024-25 Proposed Budget
▸ Non-Department	\$ 120,336,521	\$ 144,514,429	\$ 148,362,986	\$ 127,826,899	\$ 132,294,824
▸ Public Works	40,967,736	39,567,442	41,886,420	46,017,354	46,454,945
▼ Community Development	30,334,325	33,262,672	39,522,316	37,706,250	28,655,000
▸ Planning/Bldg/Transportation	15,522,383	13,249,193	24,209,558	22,004,250	12,933,000
▸ Base Reuse & Economic Development	14,811,942	20,013,479	15,312,758	15,702,000	15,722,000
▼ General Government	36,195,908	24,103,996	39,986,160	33,560,591	35,086,177
▸ City Manager	18,533,537	12,146,920	26,241,350	16,479,770	17,279,020
▸ City Attorney	7,356,138	8,582,048	10,197,200	12,653,840	13,613,343
▸ Information Technology	9,929,094	2,871,222	2,997,610	3,980,936	3,737,269
▸ City Clerk	179,469	242,387	260,000	256,045	266,545
▸ Finance	199,162	265,697	130,000	190,000	190,000
▸ Human Resources	-1,492	-4,280	160,000	0	0
▼ Community Services	6,052,511	8,464,504	10,172,030	10,371,512	7,915,060
▸ Recreation and Parks	3,063,509	5,395,363	6,990,530	6,795,112	4,263,660
▸ Library	2,989,002	3,069,141	3,181,500	3,576,400	3,651,400
▼ Public Safety	8,714,296	6,853,654	6,983,087	7,667,429	9,217,731
▸ Fire	6,671,839	5,710,574	5,874,776	6,693,787	8,291,231
▸ Police	2,042,457	1,143,080	1,108,311	973,642	926,500
Total	\$ 242,601,297	\$ 256,766,696	\$ 286,912,999	\$ 263,150,035	\$ 259,623,737



Base Reuse & Economic Development

FY 2023-25 Biennial Budget

About Us

The **Base Reuse & Economic Development Department** is comprised of three 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. Serves as the master developer for Alameda Point by negotiating, documenting and managing deals with developers (market rate residential, affordable residential and commercial) to develop particular parcels pursuant to the City's overall plan, vision and community goals.

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

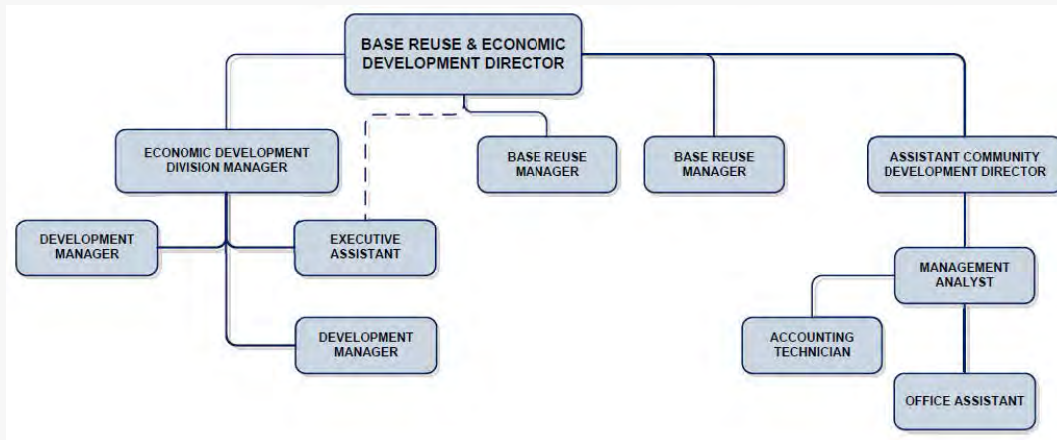
Maintains and grows Alameda's tax and employment bases through business recovery, retention, expansion, and attraction efforts, real property development, tourism support, facade and art grants administration, and workforce development.



Department Goals

1. Facilitate the transfer, reuse and development of former federal/Navy lands consistent with the City's development plan and goals by effectively implementing and managing disposition and development agreements with third party developers contractually obligated to develop a portion of Alameda Point;
2. Carry out business retention, expansion and attraction programs consistent with the City's Economic Development Strategic Plan;
3. Continue to implement the COVID-19 economic recovery plan;
4. Provide stewardship of City-owned land assets, including Tidelands Trust properties; and
5. Administer an efficient commercial and residential leasing and property management program at Alameda Point.

Organizational Chart



Workplan Highlights

- Continue with the Alameda Point development team such that work at Phases 1B and 2 continues and is completed.
- Continue to work with the development team to bring the West Midway/RESHAP project to fruition.
- Moving funding for Economic Development staffing and services to the General Fund after exhaustion of the Fleet Industrial Service Center fund.
- Create more than 300 new jobs at Alameda Point through expansion of existing tenants into new premises.
- Implement marketing campaigns to support local businesses, including a specific marketing campaign for Spirits Alley.
- Advance hotel projects to increase tourism and generate transient occupancy tax revenue.
- Coordinate infrastructure installation throughout Alameda Point (West Midway, Adaptive Reuse Phase 1 and PG&E)



Performance Measures

Department ▾	Performance Measure ▾	2018 ▾	2019 ▾	2020 ▾	2021 ▾	2022 ▾
Base Reuse & Economic Development	Estimated number of new jobs created at Alameda Point	135	110	45	25	85
Base Reuse & Economic Development	New and total square footage leased at Alameda Point	46764	108830	96710	52226	3142...
Base Reuse & Economic Development	Number of Alameda Point business contacts made by City Broker	297	315	155	45	250
Base Reuse & Economic Development	Percent of Alameda Point commercial tenants rating customer services as good or better	0.64	0.85	0.75	0.68	0.78
Base Reuse & Economic Development	Percent of Alameda Point commercial tenants who receive a personal contact annually	1	1	0.92	1	0.78
Base Reuse & Economic Development	Number of electronic vehicle charging stations, biodiesel, and compressed natural gas facilities a...	6	6	9	9	9
Base Reuse & Economic Development	Amount of new investment in public infrastructure	1800...	3400...	0	3720...	2800...
Base Reuse & Economic Development	Percent of private sector investment in total construction costs for Façade Grant Program	0.52	0.5	0.71	0.68	0.7
Base Reuse & Economic Development	Number of electronic vehicle charging stations, biodiesel, and compressed natural gas facilities a...	6	6	9	9	9
Base Reuse & Economic Development	Number of Economic Development business meetings and site visitations (welcome new busines...	271	621	316	369	219

Base Reuse & Economic Development All Funds Summary by Category

Collapse All	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
▼ Revenues	\$ 45,170,122	\$ 20,592,479	\$ 22,284,753	\$ 16,365,000	\$ 16,411,000
▶ Investment and Property Income	14,321,047	19,513,233	14,536,758	15,197,000	15,217,000
▶ Transfers In	30,358,180	579,000	6,971,995	663,000	689,000
▶ Intergovernmental Revenue	115,000	115,000	625,000	125,000	125,000
▶ Fees and Charges for Services	90,090	255,278	151,000	250,000	250,000
▶ Other Revenue	285,805	129,969	0	130,000	130,000
▼ Expenses	11,268,700	15,604,356	24,538,864	22,128,292	15,908,709
▶ Operating Expenditures	6,603,946	5,612,488	9,801,357	9,605,050	9,655,050
▶ Transfers Out	1,209,601	6,308,548	4,255,313	8,878,000	2,479,000
▶ Salaries and Employee Benefits	1,985,910	2,119,076	2,137,716	2,580,504	2,668,776
▶ Capital Outlay	0	0	6,834,995	0	0
▶ Cost Allocation	889,692	928,433	857,483	401,738	416,883
▶ Debt Service	579,550	635,811	652,000	663,000	689,000
Revenues Less Expenses	\$ 33,901,422	\$ 4,988,123	\$ -2,254,111	\$ -5,763,292	\$ 502,291

Base Reuse & Economic Development General Fund Expenditures by Category

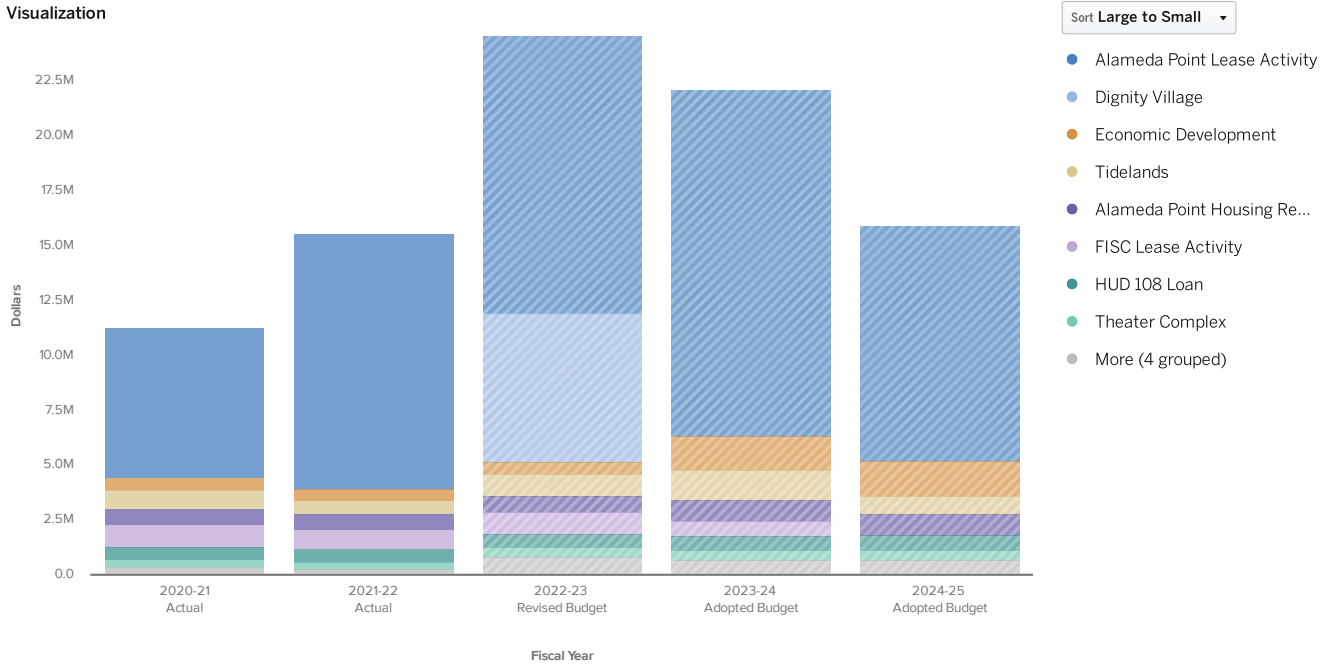
Expand All	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
► Operating Expenditures	\$ 1,074	\$ 28,053	\$ 23,591	\$ 734,100	\$ 734,100
► Salaries and Employee Benefits	14,789	16,537	30,000	554,312	574,696
► Cost Allocation	0	0	0	95,219	98,801
Total	\$ 15,863	\$ 44,590	\$ 53,591	\$ 1,383,631	\$ 1,407,597

Base Reuse & Economic Development All Funds Expenditures by Program

	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
Alameda Point Lease Activity	\$ 6,833,498	\$ 11,649,865	\$ 12,596,385	\$ 15,784,227	\$ 10,687,142
Dignity Village	0	0	6,799,995	0	0
Economic Development	550,611	521,691	570,810	1,572,421	1,608,638
Tidelands	844,025	616,818	958,649	1,369,944	834,228
Alameda Point Housing Rentals	718,002	745,146	715,000	930,000	930,000
FISC Lease Activity	1,033,387	828,247	983,606	675,000	0
HUD 108 Loan	579,550	635,811	652,000	663,000	689,000
Theater Complex	329,000	329,000	402,000	413,000	439,000
Public Art	84,985	94,557	322,655	430,700	430,700
Marketing/Business Attraction	198,396	93,189	196,959	165,000	165,000
Façade Improvement	70,056	90,032	340,806	125,000	125,000
FISC Catellus	27,189	0	0	0	0
Total	\$ 11,268,700	\$ 15,604,356	\$ 24,538,864	\$ 22,128,292	\$ 15,908,709

Expenditure Trends

Visualization





City Attorney

FY 2023-25 Biennial Budget

About Us

The City Attorney's Office is committed to doing excellent work for the community justly, efficiently and effectively. As advisors to City officials and staff, the Office seeks to provide timely, strategic and complete advice. As advocates, the Office represents the City and its employees vigorously and fairly. As prosecutors, the Office diligently and justly enforces the law on behalf of the People of California. As administrators of the City's Rent Program, we protect and preserve affordable housing with compassion and fairness. As police auditor, we objectively, independently and collaboratively work to promote community confidence in policing and accountability.

Summary of Key Functions

The **Municipal Advisory** function of the Office provides advice to the City Council, the City's Boards & Commissions, and City staff. The Office drafts ordinances, resolutions, contracts, leases and other legal documents, and it reviews documents prepared by City departments. The Office further oversees personnel investigations in collaboration with the Human Resources Department and review Public Records Act requests in collaboration with the City Clerk's Office.

The **Litigation** function of the Office defends the City in state and federal court either with in house resources or through the supervision of outside counsel. The Office's caseload is diverse and includes personal injury cases, employment litigation, civil rights suits, contract disputes, as well as land use, constitutional and other specialized litigation.

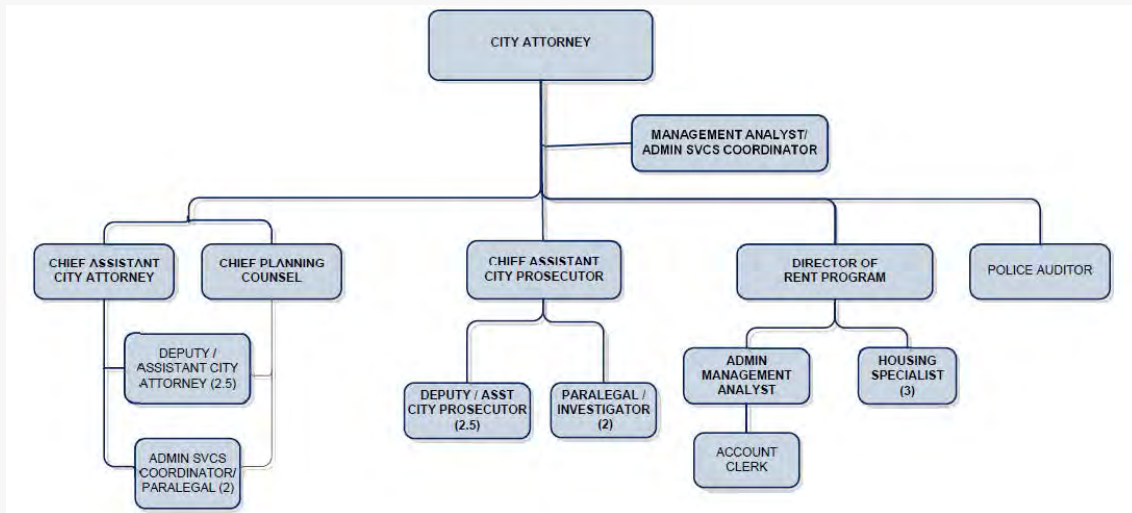
The **Prosecution and Public Rights Unit** of the Office represents the People of the State of California in misdemeanor criminal matters. The Unit is further charged with bringing affirmative litigation in response to violations of consumer protection and fair housing laws, and protecting consumers against fraud and unfair business practices. City prosecutors are dedicated to promoting and improving public safety and the quality of life in Alameda, through the fair, compassionate and effective administration of justice.

The **Alameda Rent Program** was created to implement the City's Rent Ordinance. Program staff strives to promote equity and stability in the rental housing market, prevent unnecessary displacement of residents, and preserve the City's housing supply. The program pursues this mission through education; community engagement; and collaboration with landlords, tenants, and the broader community.

The **Risk Management** function of the Office works with Departments to eliminate or mitigate potential risk and preserve public property, as well as manage the City's Workers' Compensation program.

The **Police Auditing** function of the Office works objectively, independently and collaboratively with the community, police officers, city management to enhance community confidence in policing and accountability.

Organizational Chart



Workplan Highlights

- Implement inspection and investigation services to support enforcement and prosecution of state and local fair housing/rent control laws, consumer protection laws, and general criminal laws.
- Expand capacity to handle domestic violence, stalking, child/elder abuse, and related offenses, with the potential of onboarding of a domestic violence victim advocate, and implementation of direct filing capabilities with Alameda County Superior Court.
- Implement Police Auditor Program.
- 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.
- Synergistically integrate the Rent Program with the Public Rights team to implement and enforce the City's Rent Program, with a focus on standing up in-house inspection services
- 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 the Public Utilities Board and Alameda Municipal Power to provide legal support on all aspects of public utilities law.

Performance Measures

Data

Records

Department	Performance Measure	2018	2019	2020	2021	2022
City Attorney	Percentage of completed legal input on agenda items consistent with internal deadlines	1	1	1	1	1
City Attorney	Number of lawsuits resolved	5	6	11	14	12
City Attorney	Number of general liability claims adjusted	81	73	71	57	68
City Attorney	Number of workers' compensation claims adjusted	110	101	112	123	150
City Attorney	Number of prosecution cases reviewed for filing			220	454	641
City Attorney	Number of responses to Rent Program inquiries		6291	9071	8368	8911

City Attorney All Funds Summary by Category

Collapse All	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
▼ Revenues	\$ 7,356,138	\$ 9,082,048	\$ 10,197,200	\$ 12,653,840	\$ 13,613,343
▶ Fees and Charges for Services	7,318,549	8,880,925	10,157,200	12,653,840	13,613,343
▶ Transfers In	0	500,000	0	0	0
▶ Investment and Property Income	37,588	-298,876	40,000	0	0
▼ Expenses	6,133,480	9,540,398	13,849,688	17,088,099	18,150,342
▶ Operating Expenditures	4,905,486	8,040,782	9,997,753	12,274,987	13,170,073
▶ Salaries and Employee Benefits	1,773,215	1,891,467	3,889,044	4,188,653	4,340,524
▶ Transfers Out	0	0	250,000	0	0
▶ Cost Allocation	-548,993	-392,537	-293,609	624,459	639,745
▶ Capital Outlay	3,772	686	6,500	0	0
Revenues Less Expenses	\$ 1,222,657	\$ -458,349	\$ -3,652,488	\$ -4,434,259	\$ -4,536,999

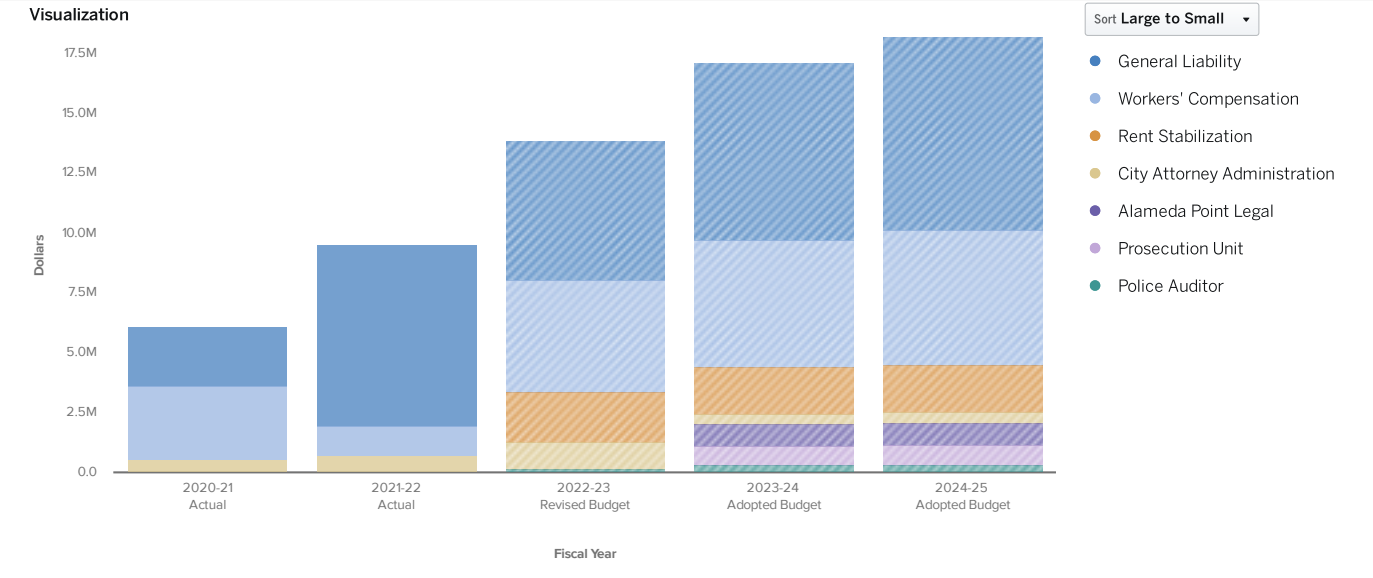
City Attorney General Fund Expenditures by Category

Expand All	2020-21 Actual	2021-22 Actual	2022-23	2023-24	2024-25
			Revised Budget	Adopted Budget	Adopted Budget
▸ Salaries and Employee Benefits	\$ 999,141	\$ 1,051,939	\$ 1,366,939	\$ 1,440,898	\$ 1,493,268
▸ Operating Expenditures	158,039	111,296	366,416	391,413	391,413
▸ Capital Outlay	3,772	686	6,500	0	0
▸ Cost Allocation	-586,337	-421,857	-453,359	-233,384	-250,474

City Attorney Expenditures by Program

	2020-21 Actual	2021-22 Actual	2022-23	2023-24	2024-25
			Revised Budget	Adopted Budget	Adopted Budget
General Liability	\$ 2,496,679	\$ 7,566,301	\$ 5,758,722	\$ 7,351,199	\$ 7,993,192
Workers' Compensation	3,062,186	1,215,978	4,702,468	5,306,107	5,623,824
Rent Stabilization	0	16,055	2,102,002	1,934,553	1,985,543
City Attorney Administration	574,616	742,064	1,119,496	463,985	464,672
Alameda Point Legal	0	0	0	897,314	913,576
Prosecution Unit	0	0	0	801,983	828,020
Police Auditor	0	0	167,000	332,958	341,516
Total	\$ 6,133,480	\$ 9,540,398	\$ 13,849,688	\$ 17,088,099	\$ 18,150,342

Expenditure Trends





City Clerk

FY 2023-25 Biennial Budget

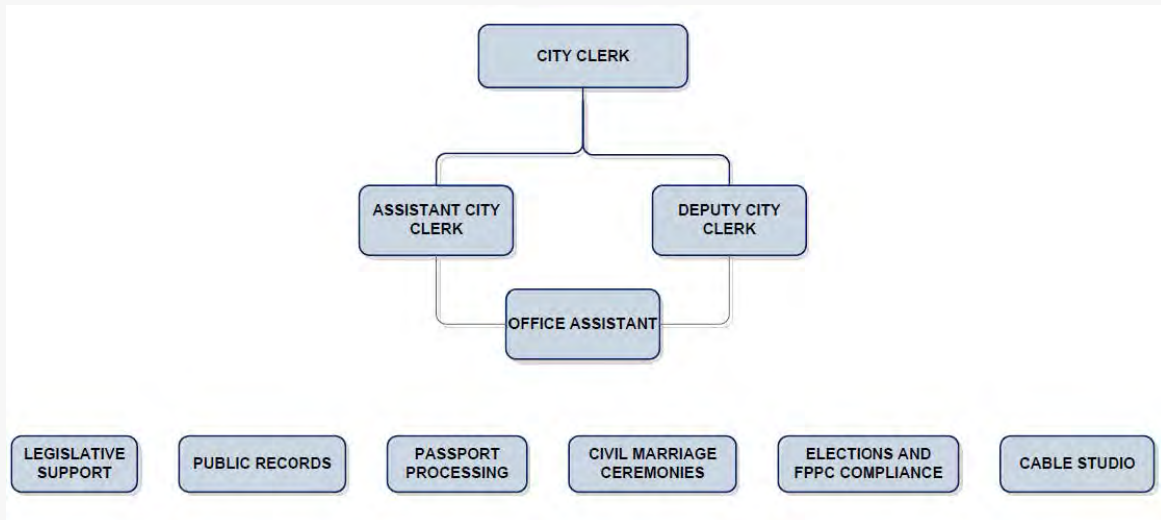


About Us

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 upgraded the Council Chambers equipment in FY 2022-23 and successfully managed the transition to hybrid meetings for City Council, Boards and Commissions.
- In FY 2022-23, the City Clerk's Office facilitated implementation of a uniform format for Board and Commission agendas.
- The City Clerk's Office is facing extremely high demand for passport appointments and passed a U.S. Department of State audit in FY 2022-23.
- There has been an increase in complex records requests, especially email searches; 2022 is the first full calendar year using NextRequest; the software publically tracks public records requests superseding the prior performance measure; the database increases documents available on the City's website and improves public access to information.
- In FY 2024-25, the City Clerk's Office will conduct a general municipal election on November 5, 2024.
- The City Clerk's Office will address any proposed Election Reform matters in FY 2023-24 and 2024-25.
- In FY 2022-23, an automated, self-scheduling tool was implemented for civil marriage ceremonies to provide better customer service and increase efficiency.
- The Open Government Commission is staffed by the City Clerk's Office.

Performance Measures

City Clerk All Funds Summary by Category

Collapse All	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
▼ Revenues	\$ 179,469	\$ 242,387	\$ 260,000	\$ 256,045	\$ 266,545
► Taxes	158,277	157,943	170,000	150,000	150,000
► Fees and Charges for Services	-390	105,805	78,000	106,000	116,500
► Other Revenue	17,986	575	12,000	45	45
► Investment and Property Income	3,596	-21,935	0	0	0
▼ Expenses	701,323	635,708	979,465	543,709	799,083
► Salaries and Employee Benefits	642,627	708,734	734,367	777,813	802,889
► Operating Expenditures	261,449	64,285	374,346	129,660	380,310
► Cost Allocation	-202,753	-137,311	-129,248	-363,764	-384,116
Revenues Less Expenses	\$ -521,854	\$ -393,320	\$ -719,465	\$ -287,664	\$ -532,538

City Clerk General Fund Expenditures by Category

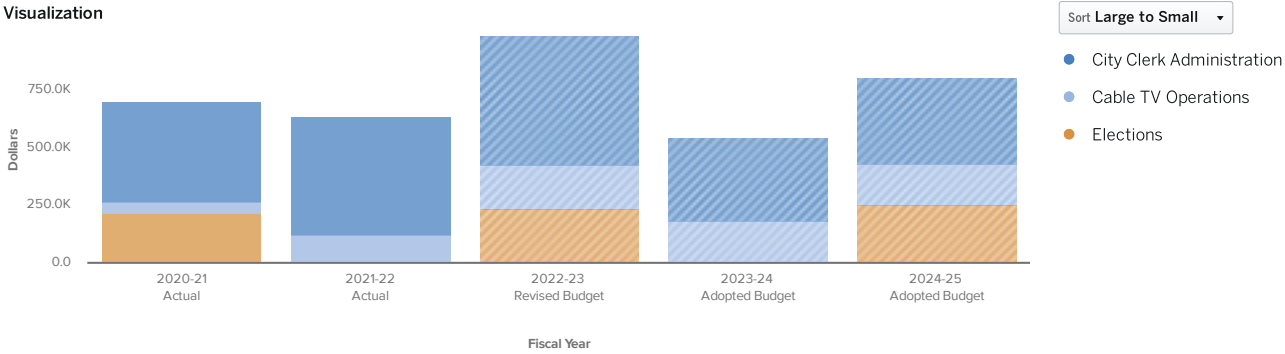
Expand All	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
► Salaries and Employee Benefits	\$ 642,627	\$ 708,734	\$ 734,367	\$ 777,813	\$ 802,889
► Operating Expenditures	233,368	32,041	285,110	64,660	315,310
► Cost Allocation	-202,753	-137,311	-129,248	-365,803	-386,257
Total	\$ 673,242	\$ 603,464	\$ 890,229	\$ 476,670	\$ 731,942

City Clerk Expenditure Summary by Program

	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
City Clerk Administration	\$ 436,375	\$ 513,642	\$ 552,092	\$ 358,126	\$ 365,654
Cable TV Operations	49,633	119,341	193,323	180,533	182,979
Elections	215,315	2,726	234,050	5,050	250,450
Total	\$ 701,323	\$ 635,708	\$ 979,465	\$ 543,709	\$ 799,083

Expenditure Trends

Visualization





City Council

FY 2023-25 Biennial 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:

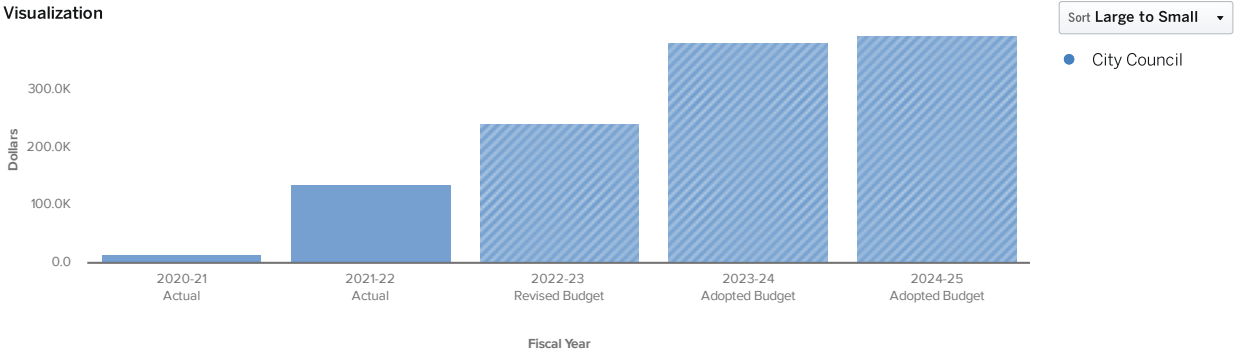
- Provide direction on new funding from the Federal American Rescue Plan Act.
- Continue to explore options for reducing the City's costs and liabilities and increase City revenue and funding.
- Invest in technology and other measures that improve the City's efficiency and productivity.

General Fund Expenditure Summary

Expand All	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
► Operating Expenditures	\$ 76,475	\$ 93,959	\$ 167,450	\$ 190,985	\$ 190,985
► Salaries and Employee Benefits	137,901	142,719	180,659	72,232	74,594
► Capital Outlay	539	0	0	0	0
► Cost Allocation	-199,687	-100,251	-107,183	118,534	126,881
Total	\$ 15,228	\$ 136,426	\$ 240,926	\$ 381,751	\$ 392,460

Expenditure Trends

Visualization





City Manager

FY 2023-25 Biennial Budget



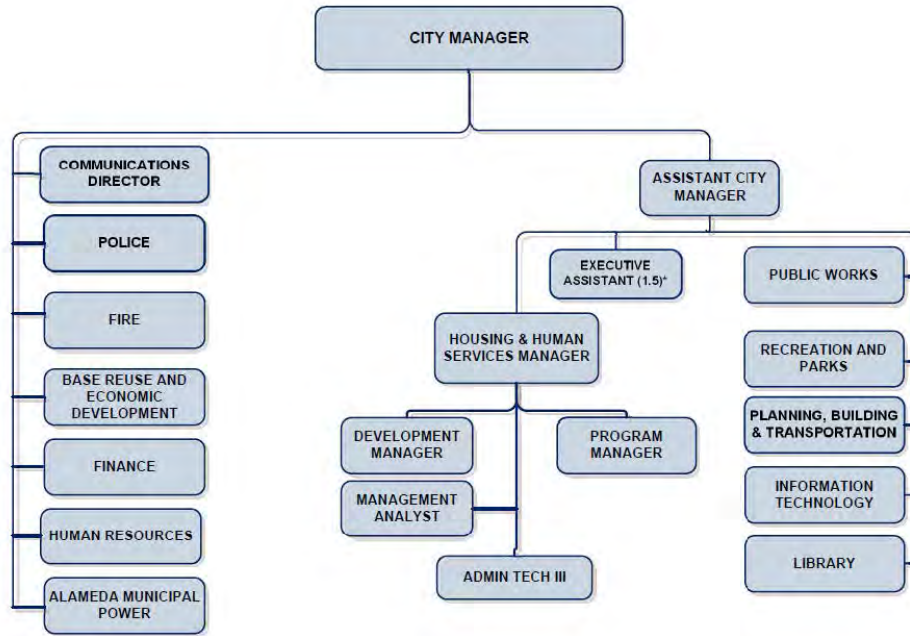
About Us

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

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.

The Housing and Human Services Division (HHS) facilitates the preservation, rehabilitation and construction of affordable housing in Alameda; implements the affordable housing requirements of the City's Inclusionary Housing Ordinance; supports residents who are homeless or at risk of homelessness by providing services and shelter, and collaborates and funds community and social service providers whose programs preserve safety net services for low-income residents, including, but not limited to children, youth, seniors and persons with disabilities. HHS staff also support the Social Service Human Relations Board (SSHRB) and the Alameda Collaborative for Children, Youth and their Families (ACCYF).

Organizational Chart



* 0.5 Executive Assistant Allocated to City Council



Department Goals

1. Provide leadership in the development of solutions to the fiscal challenges, including reducing costs, fostering economic development, exploring new revenue sources, and promoting interdepartmental cooperation.
2. Support City Council Strategic Plan to Enhance Community Safety and Services, Invest in Transportation and Infrastructure, Build Resilience to Climate Change and Water Level Rise, House All Alamedans and Practice Fiscally Responsible and Inclusive Governance.
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.
6. Oversee public information activities including media relations, community outreach and engagement, social media, website, broadcast email communications, printed materials. and marketing efforts.
7. Support and lead the Housing and Human Services Department to provide services, projects and programs to support people who are homeless, at risk of homelessness or are low income.
8. Support the development of Diversity, Equity, Inclusion, and Belonging recommendations and promote policies and procedures to support a workplace in which all employees are valued and can perform their best.
9. Continue to implement effective communication and professional support of all city employees.

Workplan Highlights

- Coordinate and support departments to implement the City Strategic Plan and all other citywide plans, including, but not limited to, the General Plan and Housing Element, Active Transportation Plan, Public Works Strategic Plan, Sidewalk and Sewer Master Plans, ADA Transition Plan, Library Strategic Plan, The Road Home: A 5-Year Plan to Prevent and Respond to Homelessness in Alameda, Climate Action and Resiliency Plan, Urban Forest Plan and Economic Development Strategic Plan.
- Complete the Diversity, Equity, Inclusion and Belonging Plan and begin implementation.
- Complete citywide Communications Plan and begin implementation.

- Address housing issues and homelessness by operating Dignity Village, continue implementing programs and services, identifying gaps in service and grants for funding new or expanded initiatives, facilitating construction of new housing for all income levels, and implementing HEAP and HHAP funding for homeless services.
- Act on climate change and emergency preparedness by continuing implementation of the Climate Action Plan and the 5-year update, Urban Forest Plan and continuing to build the City's disaster response and resiliency.
- 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 employee relations and encourages diversity, collaboration, and innovation.
- Implement the 2023-2025 Legislative Agenda that guides the City's legislative advocacy efforts and advances the City Council's priorities.
- Seek federal and state funding for Alameda programs, safety improvements, critical infrastructure needs, and affordable and supportive housing.

Performance Measures

Data

Records

Department	Performance Measure	2018	2019	2020	2021	2022
City Manager	Average number of monthly website users	32036	28920	48500	66975	45485
City Manager	Number of Social Media followers	9426	11973	19040	20942	24482
City Manager	City Emergency Alert Subscribers			23838	27928	30620
City Manager	AC Alert Subscribers		4875	11015	13680	16179
City Manager	Below Market Rate Sale/Resale	1	1	0	1	8
City Manager	CDBG Public Services (People Served)	5000	5000	5000	11000	9000
City Manager	CDBG Residential Rehab	25	29	14	4	3

City Manager All Funds Summary by Category

Collapse All	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
▼ Revenues	\$ 31,559,237	\$ 12,390,815	\$ 32,258,904	\$ 16,559,770	\$ 17,359,020
▶ Taxes	12,438,992	8,395,193	11,499,400	9,222,000	9,841,000
▶ Intergovernmental Revenue	2,587,544	1,596,115	11,204,550	3,618,270	3,719,520
▶ Transfers In	13,025,701	243,894	6,017,554	80,000	80,000
▶ Fees and Charges for Services	3,017,797	1,796,655	3,162,500	3,327,500	3,386,500
▶ Investment and Property Income	353,468	316,297	252,400	222,000	242,000
▶ Other Revenue	109,771	16,590	122,500	15,000	15,000
▶ Fines/Forfeiture/Penalty	25,964	26,070	0	75,000	75,000
▼ Expenses	28,765,537	14,768,127	32,915,170	17,511,757	18,315,078
▶ Operating Expenditures	12,040,847	9,192,374	17,144,853	10,435,920	11,073,520
▶ Debt Service	2,177,212	2,104,130	4,518,700	4,545,190	4,577,805
▶ Transfers Out	12,705,201	243,894	3,182,176	80,000	80,000
▶ Salaries and Employee Benefits	2,017,298	2,037,543	1,978,722	2,159,323	2,271,107
▶ Capital Outlay	52,970	1,600,000	6,617,600	0	0
▶ Cost Allocation	-227,991	-409,814	-526,881	291,324	312,646
Revenues Less Expenses	\$ 2,793,700	\$ -2,377,313	\$ -656,266	\$ -951,987	\$ -956,058

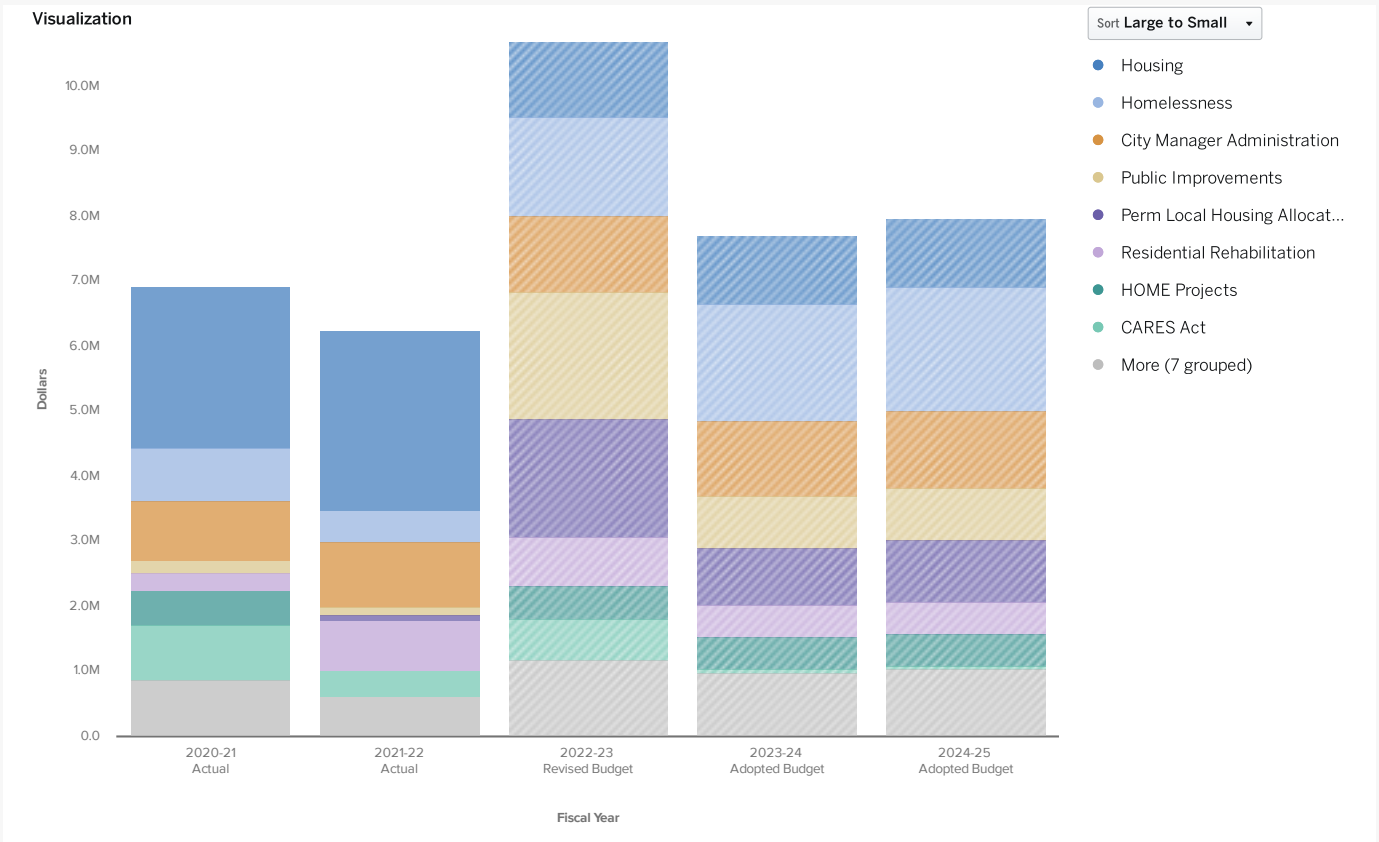
City Manager General Fund Expenditures by Category

Expand All	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
▶ Salaries and Employee Benefits	\$ 1,361,815	\$ 1,321,468	\$ 1,702,703	\$ 1,702,794	\$ 1,788,537
▶ Operating Expenditures	1,188,905	950,164	1,571,246	1,824,950	1,893,700
▶ Transfers Out	0	0	500,000	0	0
▶ Capital Outlay	49,392	0	500	0	0
▶ Cost Allocation	-405,378	-603,277	-635,323	-310,984	-332,989
Total	\$ 2,194,734	\$ 1,668,354	\$ 3,139,126	\$ 3,216,760	\$ 3,349,248

City Manager All Funds Expenditures by Program (excluding Successor Agency)

	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
Housing	\$ 2,478,104	\$ 2,762,113	\$ 1,152,246	\$ 1,036,151	\$ 1,047,044
Homelessness	828,641	470,907	1,522,591	1,806,497	1,902,877
City Manager Administration	899,128	1,012,442	1,155,793	1,152,820	1,173,595
Public Improvements	193,759	134,718	1,950,068	800,000	800,000
Perm Local Housing Allocation	0	75,000	1,824,243	868,500	955,750
Residential Rehabilitation	282,408	771,983	751,755	500,000	500,000
HOME Projects	515,683	0	500,000	500,000	500,000
CARES Act	855,959	396,927	647,112	50,000	50,000
CDBG Administration	204,689	95,842	230,000	243,088	250,864
Public Services	98,614	196,243	215,929	225,000	225,000
Youth Collab Admin	237,105	79,539	308,864	0	0
Residential Rehab Admin	53,524	70,965	175,000	141,838	142,242
Human Services	0	0	0	257,443	272,776
SSHRB Administration	229,765	105,222	151,878	0	0
HOME Administration	51,865	72,621	95,000	118,000	143,000
Total	\$ 6,929,245	\$ 6,244,523	\$ 10,680,480	\$ 7,699,337	\$ 7,963,148

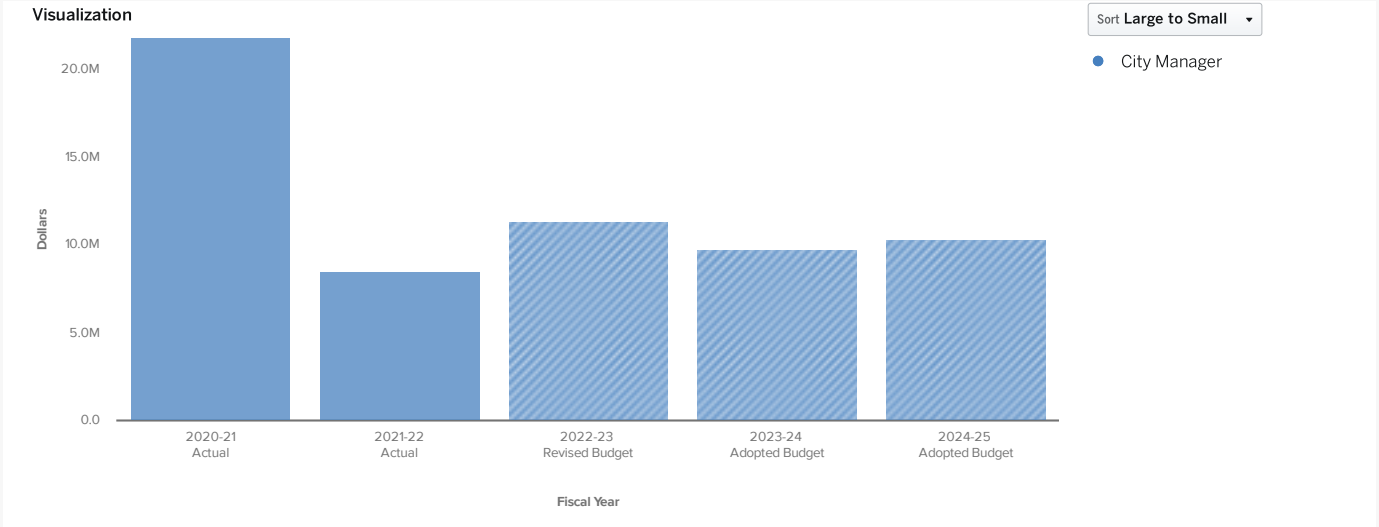
Expenditure Trends (excluding Successor Agency)



Successor Agency Expenditures by Program

Collapse All	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
▼ City Manager	\$ 21,836,291	\$ 8,523,604	\$ 11,391,692	\$ 9,812,420	\$ 10,351,930
SA CIC Trust Non-Housing Proj	7,113,318	6,302,000	6,632,100	4,566,000	5,022,600
Successor Agency	12,438,992	0	0	0	0
SA CIC 2014B Taxable	551,276	483,905	2,589,950	2,587,175	2,589,735
SA CIC 2014A Tax Exempt	1,024,068	1,024,159	1,180,750	1,177,750	1,177,750
SA Taxable TARB Series 2017	607,938	601,591	766,000	790,265	820,320
SA CIC Trust Fund Admin	99,860	111,949	222,892	691,230	741,525
SA 2011 HSF Bond A&B	840	0	0	0	0
Total	\$ 21,836,291	\$ 8,523,604	\$ 11,391,692	\$ 9,812,420	\$ 10,351,930

Successor Agency Expenditure Trends





Finance

FY 2023-25 Biennial Budget

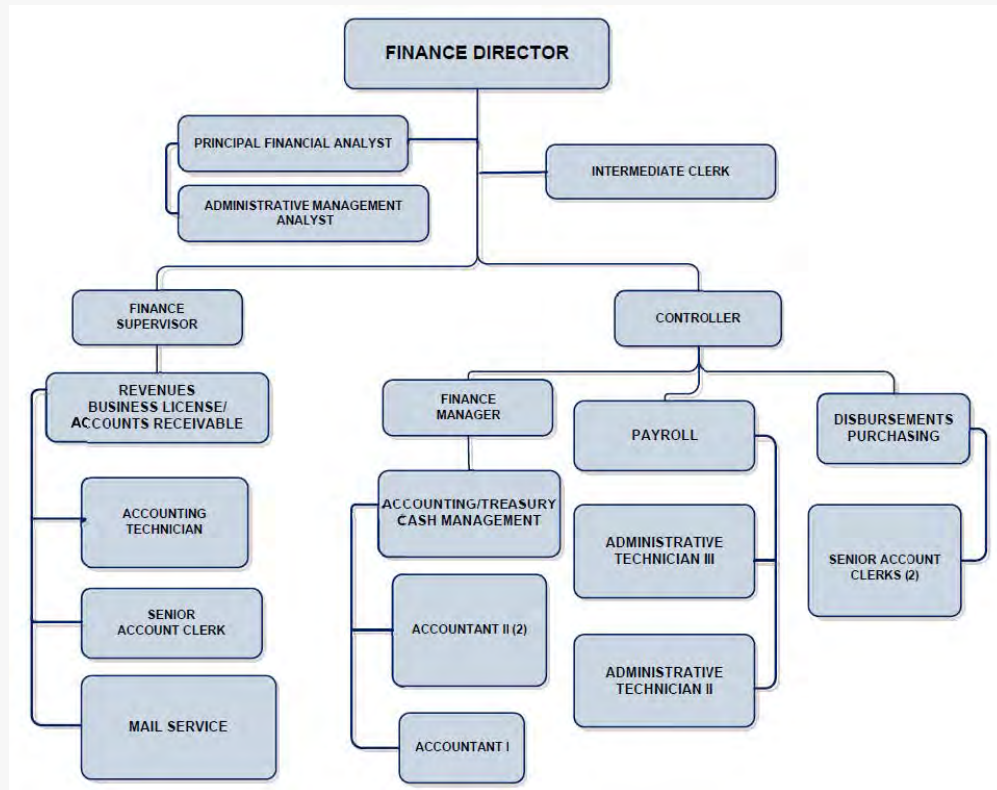


About Us

The Finance Department provides strategic financial visioning for the City's fiscal security; comprehensive financial services for the City; provides timely and accurate financial reports in support of the City's elected City Auditor; maintains integrity of information in the City's financial systems and monitors internal controls; processes payments; processes payroll; collects deposits and records City revenues; manages the City's investments in support of the elected City Treasurer; manages City's banking relationship; and issues and restructures the City's and Successor Redevelopment Agency's bond issues and debt; acts in a fiduciary capacity for the assessment districts.

The department's mission statement is to promote financial security, accountability, and transparency while providing exceptional financial management services to the City of Alameda. We strive to enhance the City's financial stability by implementing sound fiscal policies and practices, optimizing revenue collections, managing expenses effectively, and providing timely and accurate financial information to support informed decision making. Our commitment to excellence, integrity, and teamwork drives our daily operations and enables us to support the City's strategic priorities and goals.

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. Develop and implement a Municipal Fiscal Resilience Plan.
7. Develop a 5-year fiscal forecast document to help inform the biennial budget process.
8. Create an equity lens for the city budget.
9. Process the Annual Comprehensive Financial Report in house.
10. Implement results of banking services request for proposals.

Workplan Highlights

- The Finance Department will present quarterly investment and financial reports to keep the City Council informed of the City's financial health.
- The department will continue to refine the new enterprise resource planning system for the accounting, payroll, accounts payable, and treasury/cash management functions.
- The department will update financial policies with guidance from the Government Finance Officers Association.
- The department will review operating procedures in the recently implemented Enterprise Resource Planning and OpenGov Budget Builder systems and evaluate the extent to which the systems are meeting customer service needs and could be improved to increase business process efficiencies.

Performance Measures

Data

Records

Department ▾	Performance Measure ▾	2018 ▾	2019 ▾	2020 ▾	2021 ▾	2022 ▾
Finance	Percent of business licenses issued within 14 days (from receipt of completed application)	0.96	0.94	0.92	0.9	0.91

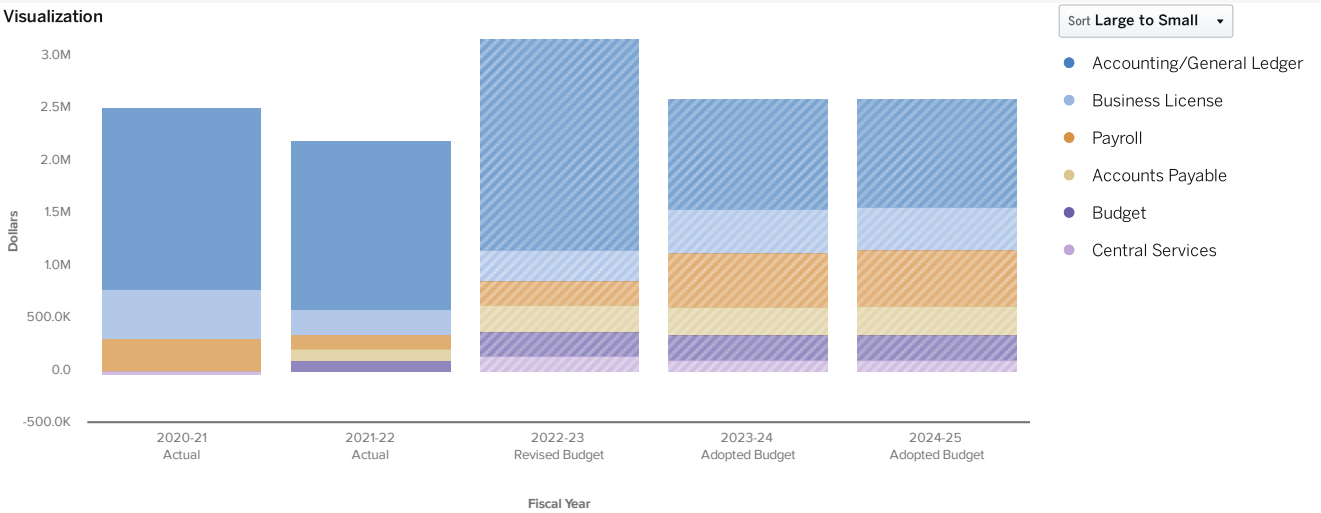
Finance General Fund Summary by Category

Collapse All	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
▼ Revenues	\$ 199,162	\$ 265,697	\$ 130,000	\$ 190,000	\$ 190,000
▶ Taxes	141,762	223,227	100,000	160,000	160,000
▶ Fines/Forfeiture/Penalty	40,109	39,270	30,000	30,000	30,000
▶ Other Revenue	17,138	3,685	0	0	0
▶ Fees and Charges for Services	46	-15	0	0	0
▶ Investment and Property Income	108	-469	0	0	0
▼ Expenses	2,468,465	2,185,695	3,148,575	2,597,387	2,595,550
▶ Salaries and Employee Benefits	2,306,282	2,199,402	2,662,082	2,834,992	2,924,127
▶ Operating Expenditures	929,121	801,700	1,219,489	1,087,000	1,075,500
▶ Cost Allocation	-766,938	-815,406	-732,996	-1,324,605	-1,404,077
Revenues Less Expenses	\$ -2,269,303	\$ -1,919,998	\$ -3,018,575	\$ -2,407,387	\$ -2,405,550

Finance Expenditures by Program

	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
Accounting/General Ledger	\$ 1,728,722	\$ 1,604,915	\$ 2,002,221	\$ 1,053,417	\$ 1,036,850
Business License	465,053	240,068	302,899	423,223	412,155
Payroll	305,830	135,052	221,543	524,195	535,570
Accounts Payable	0	109,054	256,306	266,872	273,759
Budget	0	95,999	232,741	238,529	245,990
Central Services	-31,140	607	132,865	91,150	91,227
Total	\$ 2,468,465	\$ 2,185,695	\$ 3,148,575	\$ 2,597,387	\$ 2,595,550

Expenditure Trends





Fire

FY 2023-25 Biennial Budget

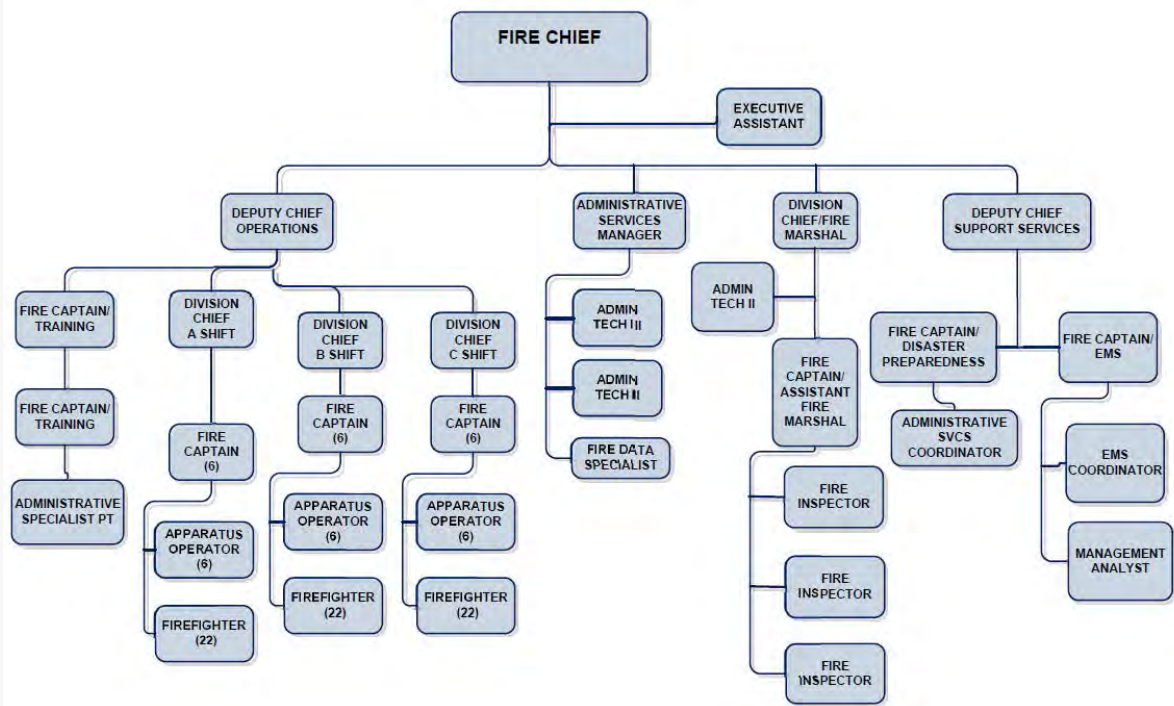


About Us

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 the 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. Identify and implement funding sources to navigate economic challenges and sustain viable fire and emergency medical services to meet the needs of the community in a fiscally responsible manner.
3. Analyze current and disaster water supply challenges and enhance as allowed with funding.
4. Ensure department fleet and equipment are maintained and replaced as needed to meet operational readiness and industry standards.
5. Seek opportunities for professional development for all ranks of the organization and create a comprehensive succession plan.
6. Explore opportunities for the Alameda Community Assessment Response and Engagement (CARE) Team to enhance services for clients.
7. Hire and promote a culturally and gender diverse workforce throughout the department that is reflective of the community.
8. Adjust service delivery as needed and develop short- and long-term goals to ensure we are meeting the national standards for emergency service delivery currently and in the future.
9. Review, update, and exercise disaster response plans to ensure all risk preparedness for the community and test surge capacity for the Department.
10. Provide for the safety and mental wellness of the workforce.

Workplan Highlights

- Analyze and utilize a department-wide analysis of service delivery throughout all divisions within the organization through the use of objective data analysis to assist with developing a short- and long-term strategic plan.
- Review and expand current recruitment strategies to assist with the hiring of a diverse workforce and to assist with ensuring vacancies within the organization are filled in a timely manner.
- Continue to evaluate and improve the Alameda CARE Team program to meet the mental and mobile integrated health needs of the community in close coordination with our contracted vendors and the Alameda County Emergency Medical Services Agency.
- Create and foster regional partnerships to assist with department training needs and operational surge capacity requirements.

- Continue to fund and train 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, coordination of emergency drills and exercises.
- Continually review and revise department policies to ensure that all department documentation is up to date and in alignment with ensuring that operational readiness and customer service delivery are maintained as the organization’s top priority.

Performance Measures

Data

Records

Department	Performance Measure	2018	2019	2020	2021	2022
Fire	Percent of fire calls responded to within 6:16 min	0.903	0.874	0.883	0.864	0.82
Fire	Percent of Emergency Medical Services (EMS) calls responded to within 4:36 min	0.675	0.659	0.568	0.604	0.618
Fire	Number of additional residents trained in Community Emergency Response Team (CERT)	78	73	0	5	11
Fire	Percent of apartment, commercial, hazmat, and state licensed facilities inspected annually	0.8	0.8	0.45	0.666	0.81

Fire All Funds Summary by Category

Collapse All	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
▼ Revenues	\$ 6,888,082	\$ 5,893,600	\$ 6,519,776	\$ 7,809,723	\$ 9,414,158
▶ Fees and Charges for Services	4,266,183	4,134,941	3,844,400	4,913,987	4,954,431
▶ Intergovernmental Revenue	1,953,106	1,035,015	1,300,376	1,262,000	2,812,000
▶ Transfers In	216,244	183,026	645,000	1,115,936	1,122,927
▶ Taxes	385,979	407,066	350,000	450,000	457,000
▶ Investment and Property Income	51,612	70,483	110,000	47,800	47,800
▶ Other Revenue	14,959	8,385	250,000	0	0
▶ Fines/Forfeiture/Penalty	0	54,685	20,000	20,000	20,000
▼ Expenses	38,845,166	42,722,698	50,985,481	54,741,362	57,027,553
▶ Salaries and Employee Benefits	31,338,524	33,207,171	37,436,039	38,573,326	41,356,737
▶ Cost Allocation	3,943,315	5,211,750	5,501,982	7,508,197	7,629,878
▶ Operating Expenditures	3,115,813	3,737,338	6,813,125	6,213,903	6,218,011
▶ Debt Service	231,271	236,578	235,000	1,094,936	1,101,927
▶ Capital Outlay	0	146,835	375,335	1,330,000	700,000
▶ Transfers Out	216,244	183,026	624,000	21,000	21,000
Revenues Less Expenses	\$ -31,957,084	\$ -36,829,098	\$ -44,465,705	\$ -46,931,639	\$ -47,613,395

Fire General Fund Expenditures by Category

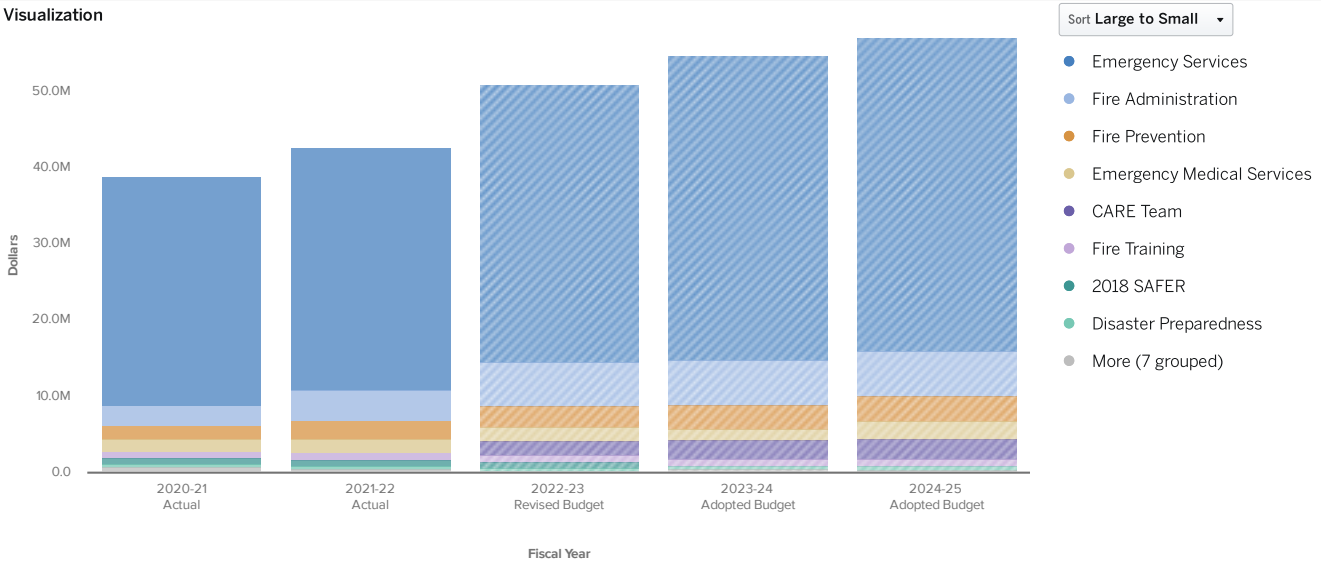
Expand All	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
► Salaries and Employee Benefits	\$ 29,734,275	\$ 31,749,494	\$ 36,305,679	\$ 38,431,690	\$ 41,198,711
► Cost Allocation	3,906,870	5,191,876	5,484,427	7,499,310	7,620,547
► Operating Expenditures	2,927,841	2,309,699	4,622,644	3,991,803	3,910,911
► Capital Outlay	0	146,835	375,335	1,330,000	700,000
► Transfers Out	216,244	183,026	624,000	21,000	21,000
► Debt Service	231,271	236,578	235,000	0	0
Total	\$ 37,016,501	\$ 39,817,507	\$ 47,647,085	\$ 51,273,803	\$ 53,451,169

Fire All Funds Expenditures by Program

	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
Emergency Services	\$ 29,977,790	\$ 31,790,112	\$ 36,363,885	\$ 39,879,499	\$ 40,872,864
Fire Administration	2,542,488	4,034,488	5,742,526	5,902,726	6,106,724
Fire Prevention	1,807,250	2,378,136	2,893,026	3,061,649	3,211,019
Emergency Medical Services	1,601,146	1,753,736	1,796,846	1,558,065	2,329,029
CARE Team	0	47,268	1,724,879	2,405,180	2,530,002
Fire Training	874,269	898,493	910,964	938,657	985,261
2018 SAFER	847,231	921,370	899,314	0	0
Disaster Preparedness	348,436	355,506	394,959	488,586	522,654
2017 SAFER	779,027	537,106	0	0	0
Fire Academies	0	0	0	474,000	437,000
Community Paramedicine	0	0	226,082	0	0
Fire Grants - CERT	0	6,483	33,000	33,000	33,000
AFG COVID-19 Grant	50,978	0	0	0	0
Fire Grants	12,415	0	0	0	0
2008 Fire Prevention/Safety	4,136	0	0	0	0
Total	\$ 38,845,166	\$ 42,722,698	\$ 50,985,481	\$ 54,741,362	\$ 57,027,553

Expenditure Trends

Visualization





Human Resources

FY 2023-25 Biennial Budget

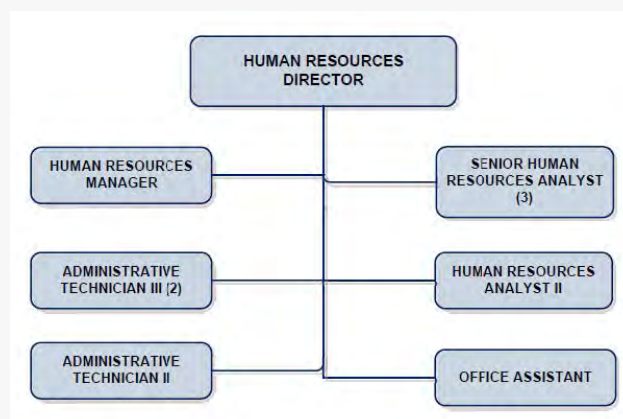


About Us

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. Provide support for the Citywide Safety program including development and updating of Safety policies, employee training and ongoing communication.
7. Continue the process of digitizing legacy data to increase access and availability to legacy information.
8. Begin the process of reviewing classification job specifications and updating them to meet the needs of the City with a Diversity, Equity, Inclusion and Belonging (DEIB) approach.

Workplan Highlights

- Continue to participate in the development and implementation of a Citywide Diversity, Equity, Inclusion and Belonging Plan that will foster and provide a safe and inclusive workplace for employees and ensure support for diversity, equity, and inclusion in integrated into decision making, planning and implementation through all structures, services, policies, practices and procedures.
- Develop and implement a revised Performance Management Program that streamlines the performance evaluation process to ensure the process is effective and timely.
- Expand the professional development program to provide for training of employees at all levels of the organization and to provide for succession planning.
- Continue to develop the Citywide Safety Program to ensure compliance with all state and federal requirements and develop a wellness component addressing the physical and mental wellness of City Staff.
- Facilitate resolution of numerous sensitive employee relations issues and investigations.
- Continue to provide leadership training to managers and supervisors.

Performance Measures

Department	Performance Measure	2018	2019	2020	2021	2022
Human Resources	Average Applications Received Per Recruitment	42	40	69	51	49
Human Resources	Average Length of Time (days) to Provide an Eligible List	58	42	29	34	39
Human Resources	Number of full time appointments completed in the calendar year	57	80	53	58	83
Human Resources	Percent of full-time employees receiving annual performance evaluations	0.53	0.51	0.4	0.22	0.18

Human Resources All Funds Summary by Category

Collapse All	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
▼ Revenues	\$ -1,492	\$ -4,280	\$ 160,000	\$ 0	\$ 0
▶ Intergovernmental Revenue	0	0	160,000	0	0
▶ Fees and Charges for Services	0	2,844	0	0	0
▶ Investment and Property Income	-1,492	-7,124	0	0	0
▼ Expenses	953,662	1,027,455	1,377,118	1,542,951	1,571,949
▶ Salaries and Employee Benefits	1,544,831	1,477,489	1,849,518	1,859,655	1,918,727
▶ Operating Expenditures	110,760	104,811	136,750	140,000	140,000
▶ Cost Allocation	-701,929	-554,844	-609,150	-456,704	-486,778
Revenues Less Expenses	\$ -955,154	\$ -1,031,736	\$ -1,217,118	\$ -1,542,951	\$ -1,571,949

Human Resources General Fund Expenditures by Category

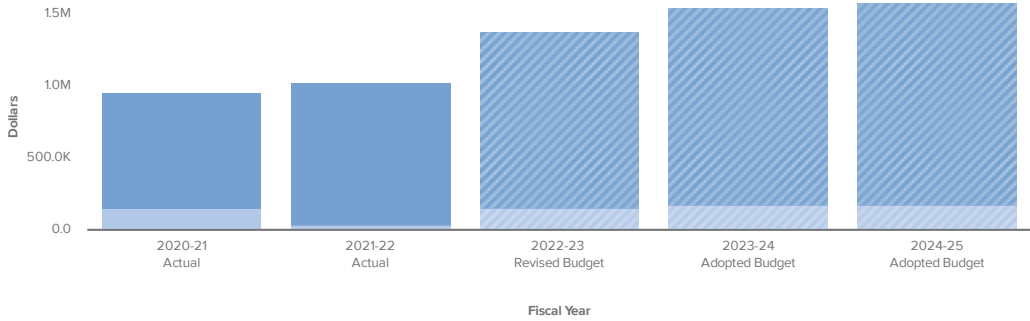
Expand All	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
▶ Salaries and Employee Benefits	\$ 1,397,715	\$ 1,445,774	\$ 1,689,518	\$ 1,739,655	\$ 1,798,727
▶ Operating Expenditures	109,950	104,001	134,750	138,000	138,000
▶ Cost Allocation	-701,929	-554,844	-609,150	-506,622	-539,191
Total	\$ 805,735	\$ 994,931	\$ 1,215,118	\$ 1,371,033	\$ 1,397,536

Human Resources All Funds Expenditures - General Fund vs. Non-General Fund

Collapse All	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
▼ General Fund	\$ 805,735	\$ 994,931	\$ 1,215,118	\$ 1,371,033	\$ 1,397,536
General Fund	805,735	994,931	1,215,118	1,371,033	1,397,536
▼ Internal Service Fund	147,926	32,524	162,000	171,918	174,413
Unemployment Insurance	147,926	32,524	162,000	171,918	174,413
Total	\$ 953,662	\$ 1,027,455	\$ 1,377,118	\$ 1,542,951	\$ 1,571,949

Expenditure Trends

Visualization



Sort **Large to Small** ▼

- General Fund
- Internal Service Fund



Information Technology

FY 2023-25 Biennial Budget

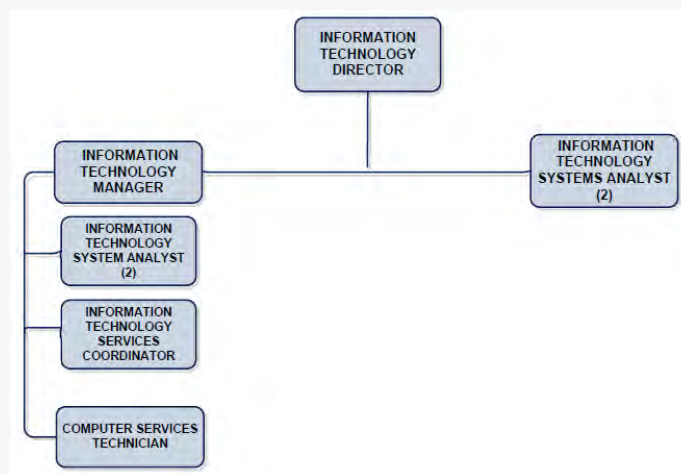
About Us

The **Information Technology** department is in year 5 of the City's 3-to-5-year Strategic Technology Master Plan and is ready for a refresh of the Strategic Technology vision. The plan provides a consensus road map for the future technology milestones.

We provide internal support and oversee 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 and implementing the 10 goals in the Smart City Master Plan developed with our community stakeholders.

Organizational Chart





Department Goals

1. Continue the annual PC replacements on a 4-to-5-year cycle and migrate from traditional desktops to mobile devices to accommodate remote working staff.
2. Implement the recommendations from the Refreshed Strategic Technology Master Plan.
3. Continue supporting the daily technology operating needs.
4. Re-establish quarterly departmental meetings as part of our IT Governance strategy plan.
5. Continue implementing the GIS Strategic Plan goals and follow the GIS roadmap to migrate to an enterprise GIS environment.
6. Follow the National Institute of Standards and Technology (NIST) to adhere to best practices for information technology and continue deploying cyber security training to improve internal threat awareness.
7. Continue planning for business continuity and disaster recovery using cloud technology as a role in disaster recovery.

Workplan Highlights

- Complete implementation of the 5-year Strategic Technology Plan that includes migrating to Microsoft Office 365 and replacing the outdated phone system and initiate a refresh of the Strategic Technology Plan.
- Cybersecurity: The City's baseline Phishing Training campaign launched in 2020 had the City at 16.3% phish-prone. After continued internal trainings, the City's phish-prone percentage has been consistently under 3% on the current simulation campaign we are running.
- The department is in year 1 of the 5-year Geographic Information System (GIS) Roadmap that will benefit multiple departments and the community and is working with departments to develop visual maps for public to better understand city projects.
- Proactively seeking State and Federal funding opportunities for fiber projects and addressing the digital divide as part of the Smart City Master Plan that includes:
 - Free Public Wi-Fi using existing technology (Citizen Band Radio Spectrum (CBRS))
 - Affordable Connectivity Program \$30 internet vouchers
 - Working together with our Telecommunication Partners
- Continue fostering an information technology form of governance approach to keep strategic technology projects on target and communicated to city stakeholders.

Performance Measures

Department ▾	Performance Measure ▾	2018 ▾	2019 ▾	2020 ▾	2021 ▾	2022 ▾
Information Technology	Number of blocked malicious intrusions	3782	3562	9948	13443	15012
Information Technology	Number of service request tickets submitted and resolved	2055	3562	4354	4206	4134
Information Technology	Percent of completed tickets meeting SLA - "High" Priority	0.947	0.972	1	1	1
Information Technology	Percent of completed tickets meeting SLA - "Medium" Priority	0.96	0.595	0.833	0.615	0.68
Information Technology	Percent of completed tickets meeting SLA - "Low" Priority	0.873	0.661	0.775	0.796	0.83

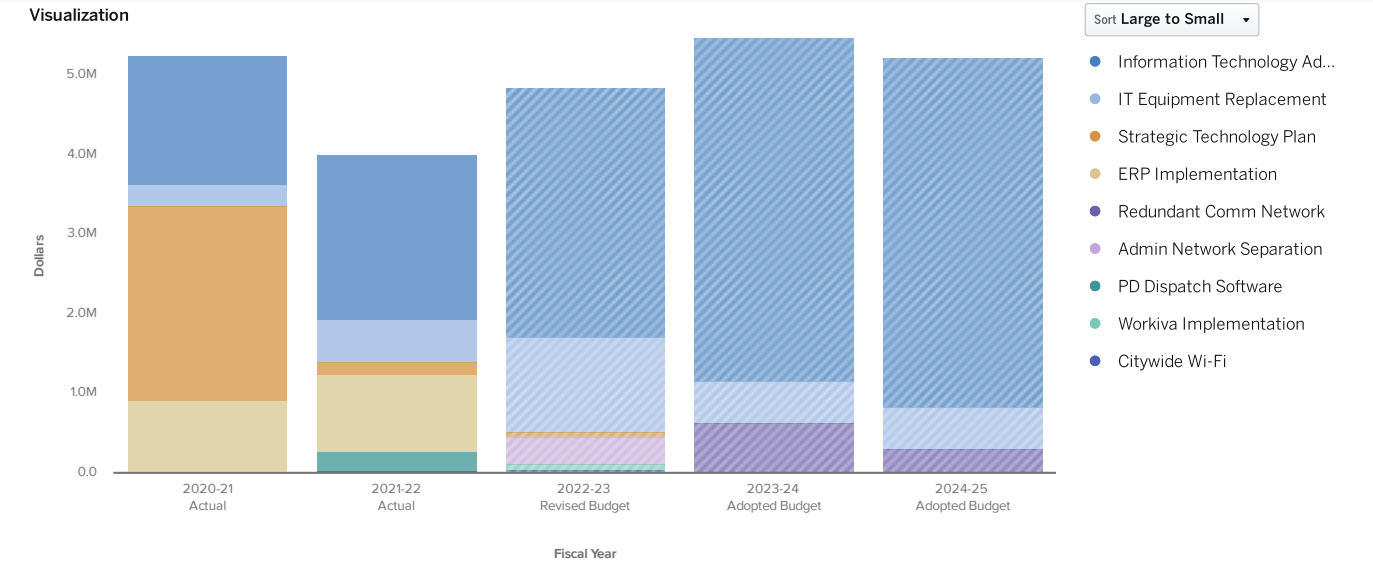
Information Technology All Funds Summary by Category

Collapse All	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
▼ Revenues	\$ 9,929,094	\$ 2,871,222	\$ 3,451,923	\$ 3,980,936	\$ 3,737,269
▶ Fees and Charges for Services	2,667,122	2,993,604	2,997,610	3,980,936	3,737,269
▶ Intergovernmental Revenue	7,249,921	0	0	0	0
▶ Transfers In	0	0	454,313	0	0
▶ Investment and Property Income	12,051	-122,381	0	0	0
▼ Expenses	5,255,467	4,002,791	4,847,844	5,459,251	5,221,372
▶ Operating Expenditures	3,996,987	1,191,390	2,463,873	2,727,726	2,570,676
▶ Salaries and Employee Benefits	1,066,755	1,154,006	1,468,085	1,560,063	1,770,136
▶ Capital Outlay	131,145	1,538,336	792,534	825,000	500,000
▶ Cost Allocation	60,580	119,058	123,351	346,462	380,560
Revenues Less Expenses	\$ 4,673,627	\$ -1,131,568	\$ -1,395,921	\$ -1,478,315	\$ -1,484,103

Information Technology All Funds Expenditures by Program

	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
Information Technology Admin	\$ 1,622,435	\$ 2,074,352	\$ 3,140,309	\$ 4,294,251	\$ 4,381,372
IT Equipment Replacement	270,651	528,935	1,181,901	540,000	540,000
Strategic Technology Plan	2,443,179	153,900	57,495	0	0
ERP Implementation	916,202	971,571	8,469	0	0
Redundant Comm Network	0	0	0	625,000	300,000
Admin Network Separation	0	0	347,000	0	0
PD Dispatch Software	3,000	251,978	0	0	0
Workiva Implementation	0	0	75,000	0	0
Citywide Wi-Fi	0	22,055	37,670	0	0
Total	\$ 5,255,467	\$ 4,002,791	\$ 4,847,844	\$ 5,459,251	\$ 5,221,372

Expenditure Trends





Library

FY 2023-25 Biennial Budget

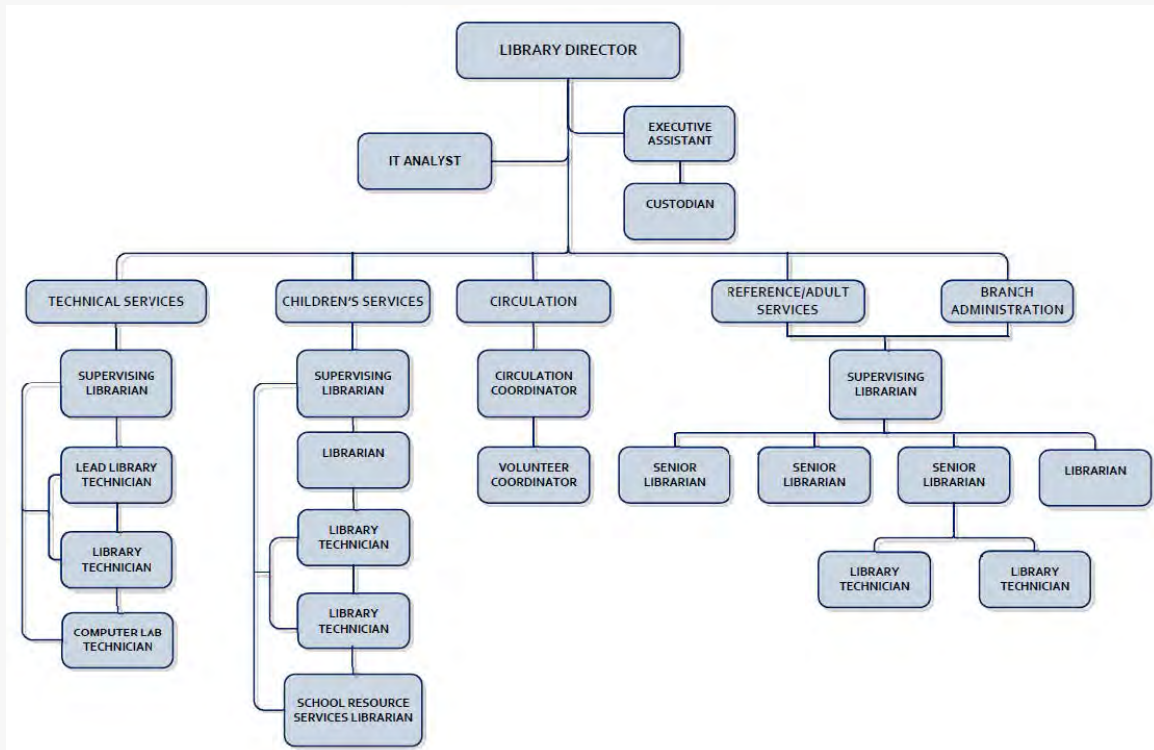


About Us

The Alameda Free Library is recognized by the community as a rich and diverse resource for reference, cultural enrichment, and community interaction and involvement for all ages. By providing to the public the materials, services, and programs they need – including wide-ranging collections of print, eBooks, audio and visual materials, and streaming services that complement the available online research databases – Alamedans are better able to advance their educational, professional, and recreational goals. In addition, the three Alameda Free Libraries offer public computers with free Wi-Fi access and the Main Library makes meeting rooms available for the public to rent. The Friends of the Alameda Free Library operate both Dewey's Friends Café and the new Books for Friends used bookstore in addition to their semiannual book sales and other fundraising activities.

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," encouraging all Alamedans to fall in love with the Library.
2. Continue to find ways to narrow the digital divide by increasing and improving access and instruction to technology.
3. Review policies and procedures to find ways to increase equity and accessibility of library services to all segments of the community.
4. Provide a wide-ranging and diverse collection of books, online resources, and other library materials to meet the needs and interests of the community.
5. Take the Library to the community through increased outreach opportunities.
6. Provide library programs in both in-person and virtual formats and produce publications to educate, enrich, and inform library users.
7. Work to make the library inclusive, welcoming, responsive, and efficient.

Workplan Highlights

- Promote enhanced Kindergarten readiness by developing programming and materials specifically for babies, toddlers, and preschoolers.
- Expand the free Mobile Hot Spot lending program.
- Narrow the digital divide by launching a Laptop Lending program.

- Promote access and training to technology through in-house computer courses and online learning offerings.
 - Introduce the Bridge Card, which will provide library access to unhoused individuals and others without proof of address.
-

Performance Measures

Data

Records

Department ▾	Performance Measure ▾	2018 ▾	2019 ▾	2020 ▾	2021 ▾	2022 ▾
Library	Number of Visitors - Main Library	339383	346575	74027	63339	127326
Library	Number of Visitors - West End Branch	34494	32580	7125	5739	14447
Library	Number of Visitors - Bay Farm Island Branch	53282	55876	10383	7224	15867
Library	Number of Items Lent Electronically	28873	33969	45705	50482	54321
Library	Number of Items Lent - Main Library	293860	317499	267969	403589	207522
Library	Number of Items Lent - West End Branch	47875	49804	18045	7963	17806
Library	Number of Items Lent - Bay Farm Island Library	28623	75387	21074	16880	24096
Library	Number of Programs Offered	940	771	577		4624
Library	Number of Program Participants	19837	19596	23951		26678
Library	Number of Users of the Computer Lab	845	1206	285	377	981

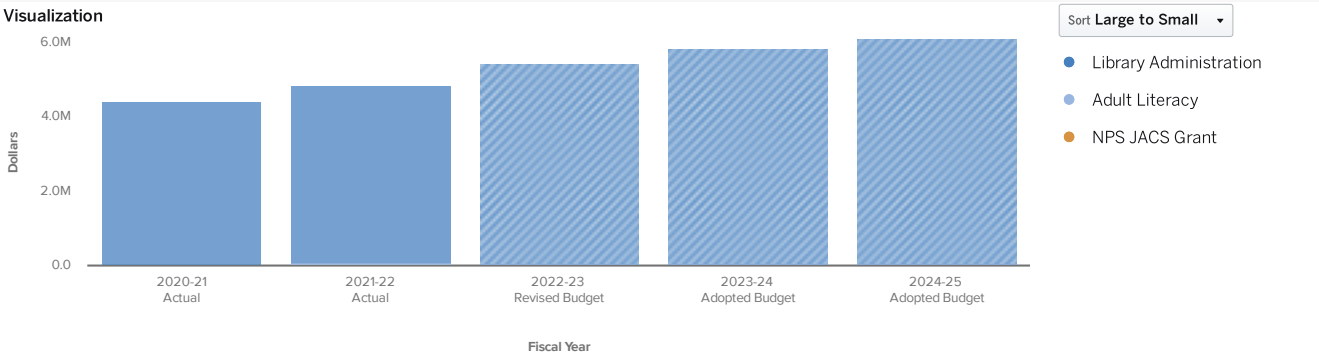
Library All Funds Summary by Category

Collapse All	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
▼ Revenues	\$ 5,062,002	\$ 5,469,141	\$ 5,581,500	\$ 4,776,400	\$ 3,651,400
▶ Taxes	2,865,267	3,026,402	3,058,000	3,490,000	3,560,000
▶ Transfers In	2,073,000	2,400,000	2,400,000	1,200,000	0
▶ Intergovernmental Revenue	56,687	77,660	42,000	59,900	59,900
▶ Other Revenue	51,212	26,035	75,000	20,500	25,000
▶ Fees and Charges for Services	5,411	14,781	5,000	5,000	5,000
▶ Investment and Property Income	10,425	-75,737	1,500	1,000	1,500
▼ Expenses	4,426,397	4,892,183	5,479,250	5,851,814	6,116,992
▶ Salaries and Employee Benefits	2,695,094	3,089,273	3,428,809	3,711,685	3,859,548
▶ Operating Expenditures	807,867	869,753	1,080,059	1,055,450	1,139,450
▶ Cost Allocation	899,833	888,790	912,782	1,084,679	1,117,994
▶ Capital Outlay	23,603	44,367	57,600	0	0
Revenues Less Expenses	\$ 635,605	\$ 576,958	\$ 102,251	\$ -1,075,414	\$ -2,465,592

Library Expenditure Summary by Program

	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
Library Administration	\$ 4,384,913	\$ 4,821,298	\$ 5,424,350	\$ 5,798,914	\$ 6,064,092
Adult Literacy	41,484	35,963	54,900	52,900	52,900
NPS JACS Grant	0	34,922	0	0	0
Total	\$ 4,426,397	\$ 4,892,183	\$ 5,479,250	\$ 5,851,814	\$ 6,116,992

Expenditure Trends





Non-Department

FY 2023-25 Biennial Budget

Non-Department activity primarily consists of debt service payments, the City Manager's contingency for unforeseen expenses, and an estimate for miscellaneous salary savings from vacant positions.

General Fund Expenditure Summary

Expand All	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
► Operating Expenditures	\$ 846,753	\$ 593,864	\$ 1,890,515	\$ 1,091,150	\$ 893,650
► Cost Allocation	1,012,707	609,047	941,622	0	0
► Salaries and Employee Benefits	0	7,696	-1,873,000	-500,000	-500,000
Total	\$ 1,859,461	\$ 1,210,607	\$ 959,137	\$ 591,150	\$ 393,650

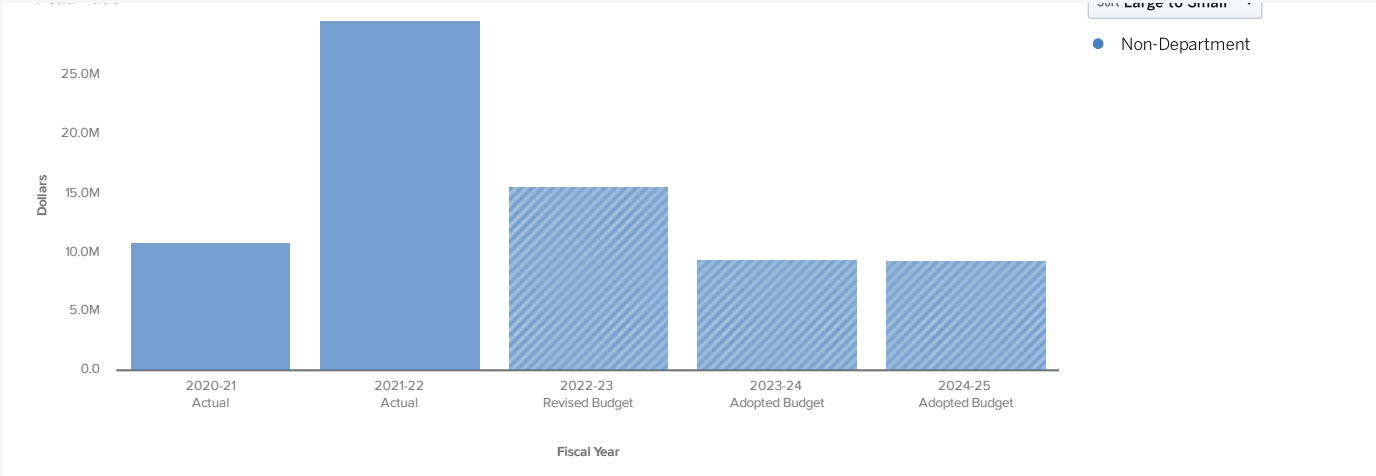
Non-General Fund Expenditure Summary

Expand All	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
► Operating Expenditures	\$ 4,507,747	\$ 18,281,960	\$ 6,810,000	\$ 1,997,000	\$ 2,009,000
► Debt Service	3,161,949	4,333,871	4,122,808	5,952,000	6,004,250
► Salaries and Employee Benefits	1,330,862	5,785,623	3,734,672	735,000	735,000
► Cost Allocation	1,241	0	0	177,312	186,178
Total	\$ 9,001,799	\$ 28,401,455	\$ 14,667,480	\$ 8,861,312	\$ 8,934,428

Expenditure Summary by Program

Expand All	2020-21 Actual	2021-22 Actual	Revised Budget	Adopted Budget	Adopted Budget
► Non-Department	\$ 10,861,259	\$ 29,612,062	\$ 15,626,617	\$ 9,452,462	\$ 9,328,078
Total	\$ 10,861,259	\$ 29,612,062	\$ 15,626,617	\$ 9,452,462	\$ 9,328,078

Expenditure Trends





Planning, Building & Transportation

FY 2023-25 Biennial 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/environmentally 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 four divisions:

Building Permit Processing and Inspection

The Building Division includes several primary functions: Permit Processing, Inspection, and Code Enforcement. The Permit Processing and Inspection Programs 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. The Code Enforcement program enforces Building, Health and Safety and Municipal Codes, inspection and enforcement of substandard housing and dangerous buildings, non-compliant land use and businesses, unpermitted structures and related life-safety and quality of life matters.

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. Planners are also working on implementing action items in the Climate Action and Resiliency Plan to reduce the community's overall carbon footprint.

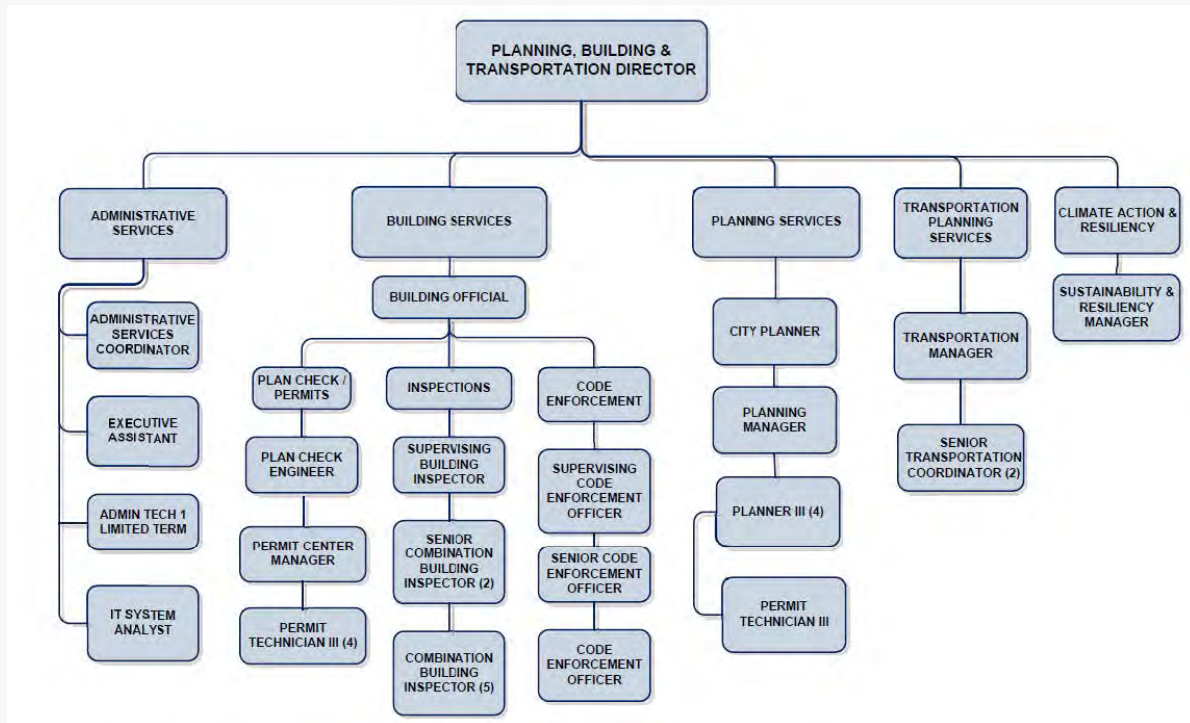
Transportation Planning

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, Vision Zero and all specific modal plans.

Climate Action & Resiliency

The Climate Action and Resiliency Division implements the Climate Action and Resiliency Plan to reduce citywide greenhouse gas emissions and achieve net zero carbon emissions as soon as possible through clean buildings and transportation, carbon sequestration, and reduced waste, as well as equitably adapt our city to handle current and future climate change impacts.

Organizational Chart



Department Goals

1. Achieve the City Council's Strategic Plan priorities.
2. Maintain a balance between current and advanced planning needs.
3. Maintain high levels of customer service.
4. Grow department productivity and efficiency.
5. Improve staff growth opportunity and retention.
6. Facilitate investment in sustainable property improvements.
7. Grow housing and job opportunities.
8. Maintain and implement the General Plan, Zoning Ordinance, Building Codes, Climate Action and Resiliency Plan, and adopted Transportation plans.

Workplan Highlights

- Provide excellent service to approximately 13,000 customers annually.
- Expeditiously process approximately 7,000 Building Permit applications and approximately 650 design review, use permit, home occupation, and other land use planning entitlements annually.
- Service and facilitate excellent decision making for approximately 20 Planning Board meetings, 10 Historical Advisory Board meetings, and 10 Transportation Commission agenda packets annually.
- Fill key staff management positions in Planning, Permit Center, Transportation, and Code Enforcement functions and establish a succession plan for key positions.
- Complete the necessary Alameda Municipal Code amendments to support and facilitate the City's General Plan, Housing Element, Climate Action and Resiliency Plan, and Transportation Choices Plan.
- Complete the update of the Objective Design Review Standards, Subdivision Ordinance, and the Inclusionary Housing Ordinance.
- Implement the Bicycle and Pedestrian Plans (Active Transportation Plan) and the Project Initiation Documents for the Alameda/Oakland Bicycle and Pedestrian Bridge.
- Support and assist AC Transit and WETA to rebuild ridership after the COVID-19 Pandemic.
- Complete key climate action priorities such as expanding EV charging and implementing the Equitable Building Decarbonization Plan.

Performance Measures

Data

Records

Department	Performance Measure	2018	2019	2020	2021	2022
Planning, Building & Transp	Percent of total building permits issued same day (Goal 50%)	0.77	0.11	0.18	0.38	0.52
Planning, Building & Transp	Percent of same day permits issued same day (Goal 100%)		0.77	1	1	1
Planning, Building & Transp	Percent of inspections conducted as scheduled by customer (Goal 100%)	0.97	0.97	0.97	0.98	0.98
Planning, Building & Transp	Percent of reported high priority code violations responded to annually (Goal 100%)	0.76	0.76	0.78	0.81	1
Planning, Building & Transp	Percent of Planning entitlements with first review completed within 30 days (Goal 100%)	1.4	0.98	0.98	0.99	1
Planning, Building & Transp	Number of injury collisions (Goal 0)	218	273	167	158	175
Planning, Building & Transp	Number of fatal collisions (Goal 0)	3	1	4	4	1
Planning, Building & Transp	Number of bike and pedestrian collisions (Goal 0)	53	73	57	44	49

Planning, Building & Transportation All Funds Summary by Category

Collapse All	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
▼ Revenues	\$ 14,210,457	\$ 14,862,772	\$ 14,704,558	\$ 15,018,350	\$ 14,643,600
▶ Intergovernmental Revenue	5,921,536	6,710,731	5,894,058	6,145,250	6,201,000
▶ Fees and Charges for Services	3,392,902	3,339,787	4,018,500	3,992,000	3,862,000
▶ Licenses and Permits	3,013,000	2,911,763	3,025,000	3,015,000	2,765,000
▶ Transfers In	923,487	1,087,800	1,495,000	1,761,100	1,710,600
▶ Taxes	619,504	621,482	27,000	0	0
▶ Fines/Forfeiture/Penalty	182,837	330,442	200,000	105,000	105,000
▶ Investment and Property Income	157,191	-139,332	45,000	0	0
▶ Other Revenue	0	100	0	0	0
▼ Expenses	9,426,839	12,682,786	16,761,898	20,380,893	17,852,709
▶ Transfers Out	1,935,217	4,771,901	6,936,909	9,787,100	7,510,600
▶ Salaries and Employee Benefits	4,730,772	5,208,585	5,953,440	6,437,731	6,737,534
▶ Operating Expenditures	1,968,091	1,767,929	2,832,457	2,979,125	2,398,475
▶ Cost Allocation	762,766	934,372	1,014,092	1,176,937	1,206,100
▶ Capital Outlay	29,992	0	25,000	0	0
Revenues Less Expenses	\$ 4,783,619	\$ 2,179,986	\$ -2,057,340	\$ -5,362,543	\$ -3,209,109

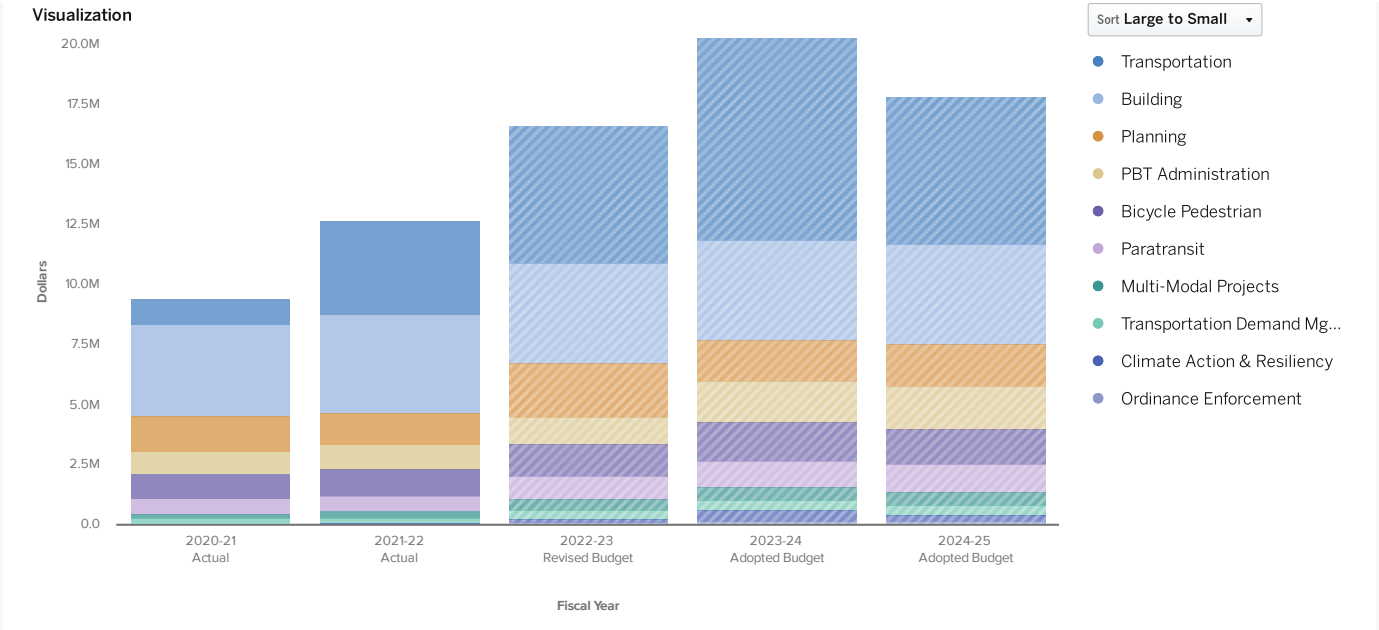
Planning Building & Transportation General Fund Expenditures by Category

Expand All	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
▶ Salaries and Employee Benefits	\$ 0	\$ 33,356	\$ 144,053	\$ 393,354	\$ 407,127
▶ Operating Expenditures	0	59,812	135,000	235,000	35,000
▶ Cost Allocation	0	0	0	12,510	12,302
Total	\$ 0	\$ 93,167	\$ 279,053	\$ 640,864	\$ 454,429

Planning, Building & Transportation All Funds Expenditures by Program

	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
Transportation	\$ 1,086,101	\$ 3,904,360	\$ 5,710,709	\$ 8,358,000	\$ 6,102,000
Building	3,792,577	4,105,987	4,191,931	4,221,484	4,193,712
Planning	1,488,952	1,308,882	2,231,874	1,688,910	1,733,594
PBT Administration	880,084	1,030,395	1,131,249	1,731,100	1,814,421
Bicycle Pedestrian	1,065,548	1,110,419	1,321,660	1,575,090	1,471,035
Paratransit	619,122	612,019	974,159	1,104,200	1,165,200
Multi-Modal Projects	200,792	317,665	415,205	545,656	515,811
Transportation Demand Mgmt	293,662	199,892	384,000	402,339	402,506
Climate Action & Resiliency	0	59,812	135,000	483,351	292,389
Ordinance Enforcement	0	33,356	144,053	157,514	162,040
Total	\$ 9,426,839	\$ 12,682,786	\$ 16,639,840	\$ 20,267,643	\$ 17,852,709

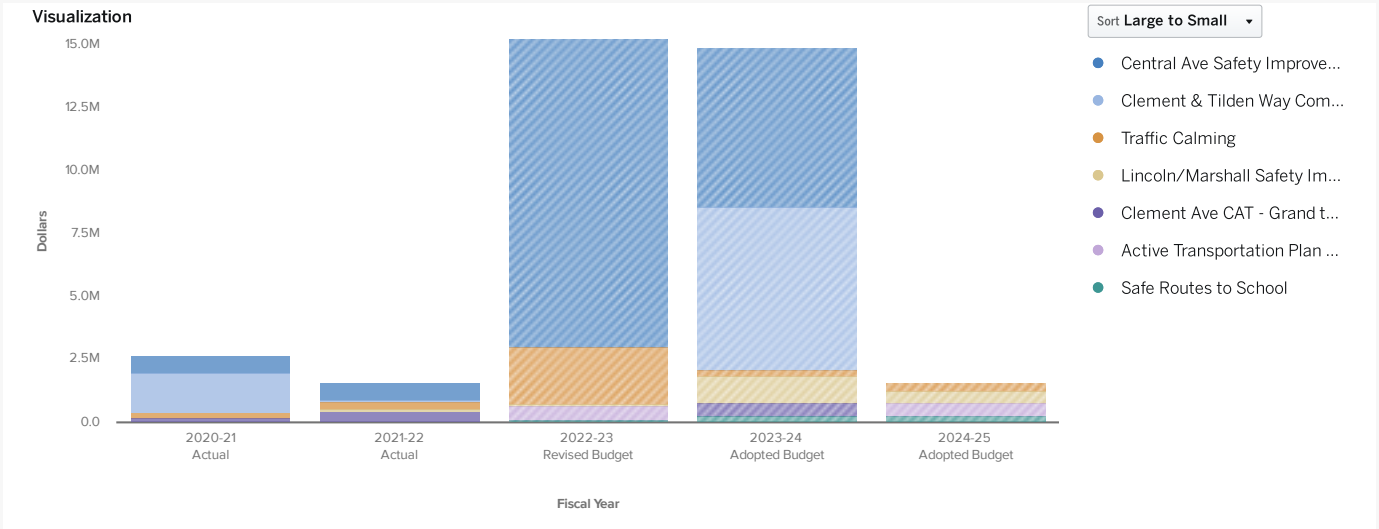
Operating Expenditure Trends



Transportation Capital Projects

	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
Central Ave Safety Improvements	\$ 724,278	\$ 697,554	\$ 12,200,000	\$ 6,325,000	\$ 0
Clement & Tilden Way Complete St	1,547,928	55,422	0	6,481,000	0
Traffic Calming	215,248	293,266	2,263,942	250,000	250,000
Lincoln/Marshall Safety Improvements	0	88,336	61,629	1,067,000	500,000
Clement Ave CAT - Grand to Broadway	206,957	426,774	33,299	500,000	0
Active Transportation Plan Projects	0	0	500,000	0	500,000
Safe Routes to School	0	30,580	143,871	300,000	300,000
Total	\$ 2,694,411	\$ 1,591,932	\$ 15,202,740	\$ 14,923,000	\$ 1,550,000

Transportation Capital Project Expenditure Trends





Police

FY 2023-25 Biennial Budget



About Us

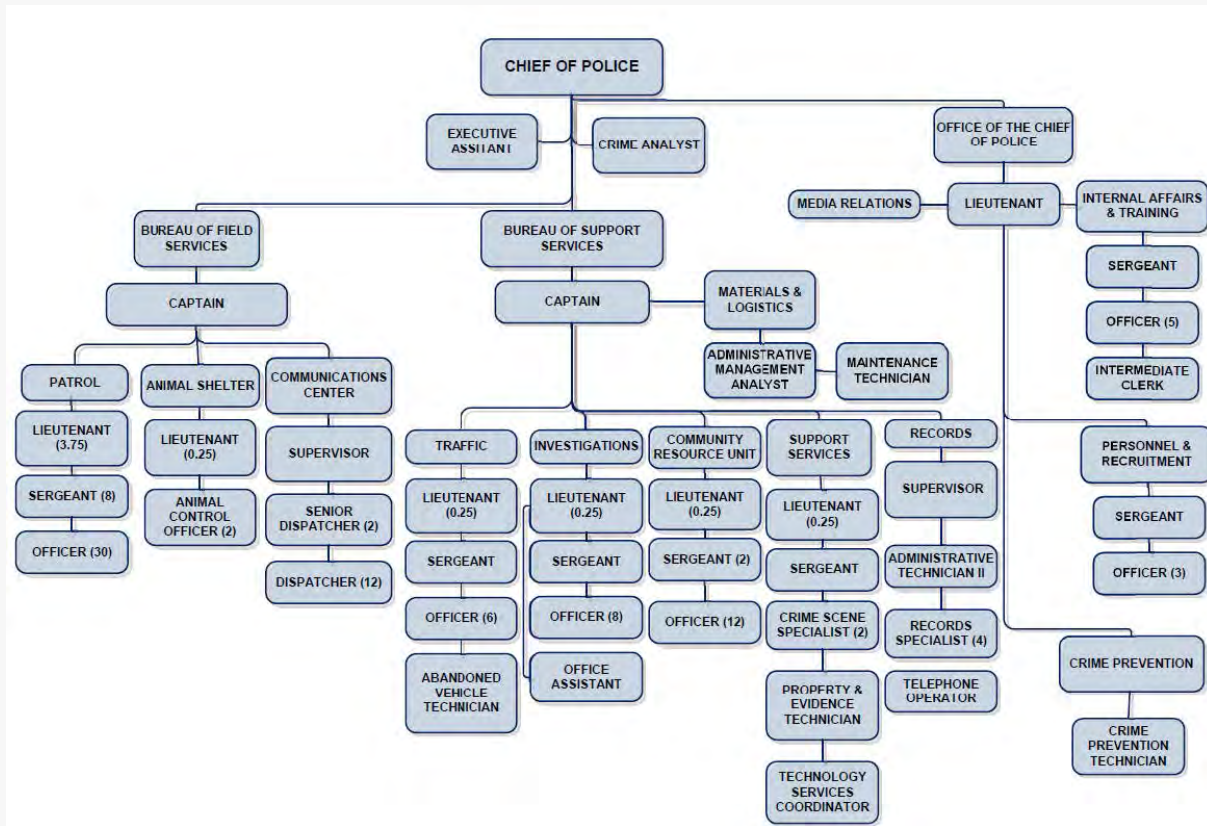
The **Alameda Police Department** is authorized for 88 sworn officers and 34 full-time professional staff positions within numerous operating units and divisions, including Patrol, Investigations, Traffic, Communications, Identification, Records, and Property and Evidence. The department is responsible 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 the City Manager's Office, other City departments, policy makers, and the community to address crime and traffic safety concerns. To increase efficacy in these public safety efforts, the department uses a data-driven and intelligence led approach. This strategy reduces the policing footprint, improves public confidence, and mitigates risk while providing excellent service to all residents and visitors of Alameda.

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. Inculcate, into culture and operations, all six pillars of the final report created by the 21st Century Policing Task Force.
2. Recruit, hire, train, and develop qualified people from diverse communities.
3. Develop and expand community relationships through customized and needs specific service.
4. Implement an intelligence-led and data driven approach that is procedurally just to reduce crime and traffic concerns.
5. Formally recognize exceptional employee performance.

Workplan Highlights

- Continue to provide traffic safety, enforcement, and education services to the community.
- 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.
- Achieve all state-mandated training for all department personnel.
- Parolees, probationers, and registered sex offenders living within Alameda will continue to be strictly monitored.
- Contribute to the unhoused population by being a resource to a broader and collaborative working group that includes relevant City departments, community-based organizations, Alameda County partners, and other related stakeholders.

- Work to continue and build upon the already achieved recommendations by the City Manager’s Steering Committee.
- Explore new technology to improve operational efficacy and overall service.

Performance Measures

Data

Records

Department	Performance Measure	2018	2019	2020	2021	2022
Police	Parole/probation searches and compliance checks of persons subject to sex r...	30	12	9	1	8
Police	Priority 1 calls for service	6154	6479	5960	5354	7930
Police	Non-Priority 1 calls for service	61900	69477	52175	48821	55345
Police	Percentage of 911 answering standards met	0.99	0.99	0.99	0.99	0.99
Police	Moving violations cited	7237	5298	2042	1373	2059
Police	Moving violations warning				1182	1712

Police All Funds Summary by Category

Collapse All	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
▼ Revenues	\$ 2,157,626	\$ 1,143,080	\$ 1,168,311	\$ 973,642	\$ 926,500
▶ Taxes	385,979	407,066	339,900	450,000	457,000
▶ Intergovernmental Revenue	761,034	180,416	384,361	121,142	61,000
▶ Fees and Charges for Services	245,221	395,518	321,000	266,000	272,000
▶ Fines/Forfeiture/Penalty	592,705	160,544	60,100	135,000	135,000
▶ Transfers In	115,168	0	60,000	0	0
▶ Other Revenue	61,921	1,193	1,100	700	700
▶ Licenses and Permits	64	0	850	800	800
▶ Investment and Property Income	-4,467	-1,658	1,000	0	0
▼ Expenses	35,088,259	38,924,242	45,285,527	45,390,868	48,701,971
▶ Salaries and Employee Benefits	27,418,450	29,054,454	31,297,459	31,203,908	34,024,971
▶ Cost Allocation	4,367,307	4,958,508	5,292,445	7,809,068	8,198,950
▶ Operating Expenditures	2,598,785	4,843,657	8,523,123	6,377,892	6,478,050
▶ Capital Outlay	588,549	67,622	112,500	0	0
▶ Transfers Out	115,168	0	60,000	0	0
Revenues Less Expenses	\$ -32,930,633	\$ -37,781,162	\$ -44,117,216	\$ -44,417,226	\$ -47,775,471

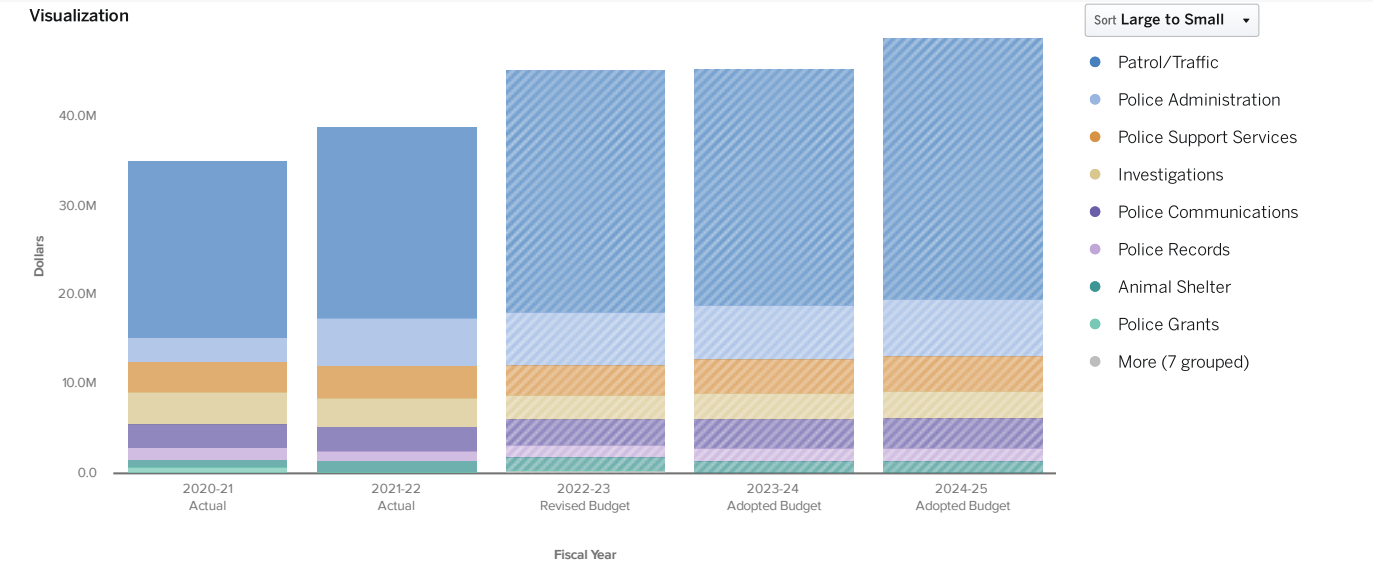
Police General Fund Expenditures by Category

Expand All	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
▸ Salaries and Employee Benefits	\$ 27,358,450	\$ 28,994,454	\$ 31,297,459	\$ 31,203,908	\$ 34,024,971
▸ Cost Allocation	4,367,307	4,958,508	5,292,445	7,809,068	8,198,950
▸ Operating Expenditures	2,546,717	3,290,460	6,388,212	4,067,750	4,134,050
Total	\$ 34,272,474	\$ 37,243,423	\$ 42,978,116	\$ 43,080,726	\$ 46,357,971

Police All Funds Expenditure by Program

	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
Patrol/Traffic	\$ 19,869,184	\$ 21,414,506	\$ 27,142,422	\$ 26,374,654	\$ 29,126,576
Police Administration	2,602,847	5,405,214	5,871,682	6,139,479	6,375,538
Police Support Services	3,456,940	3,555,446	3,413,109	3,832,596	3,928,620
Investigations	3,593,130	3,181,168	2,720,226	2,865,273	2,963,339
Police Communications	2,700,319	2,754,738	2,931,158	3,302,050	3,396,449
Police Records	1,181,015	1,100,349	1,316,419	1,447,078	1,479,254
Animal Shelter	897,085	1,310,250	1,367,650	1,369,597	1,432,193
Police Grants	727,739	92,422	200,000	0	0
Vehicle Abatement	60,000	60,000	85,000	0	0
Police Grants - SAVE	0	31,085	100,000	0	0
2022 Homeland Security Grant	0	0	80,000	0	0
Police Grants - Byrne JAG	0	1,583	37,861	12,400	0
Police Grants - Officer Wellness	0	0	0	47,742	0
Police Grants - State Mandated	0	0	20,000	0	0
State COPS Grant	0	17,481	0	0	0
Total	\$ 35,088,259	\$ 38,924,242	\$ 45,285,527	\$ 45,390,868	\$ 48,701,971

Expenditure Trends





Public Works

FY 2023-25 Biennial Budget



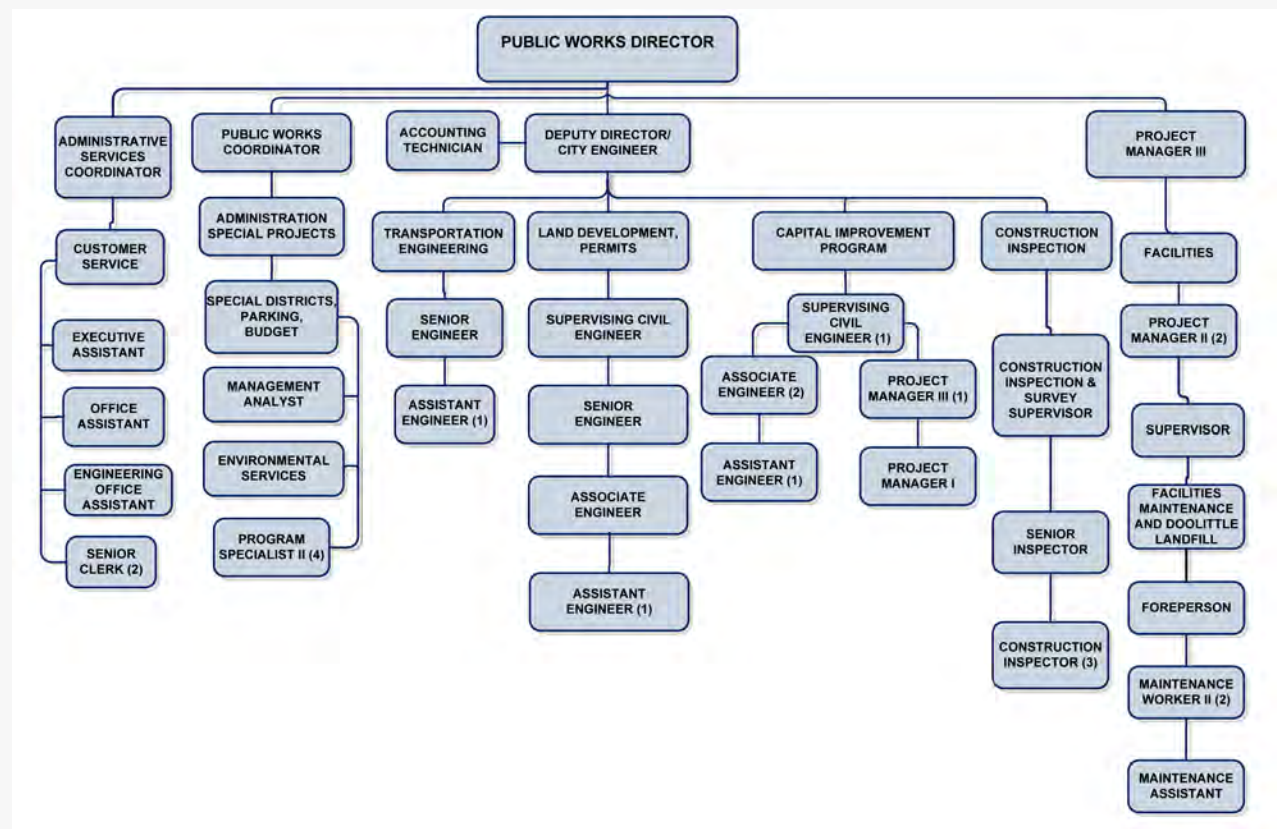
About Us

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 and parking enforcement 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.

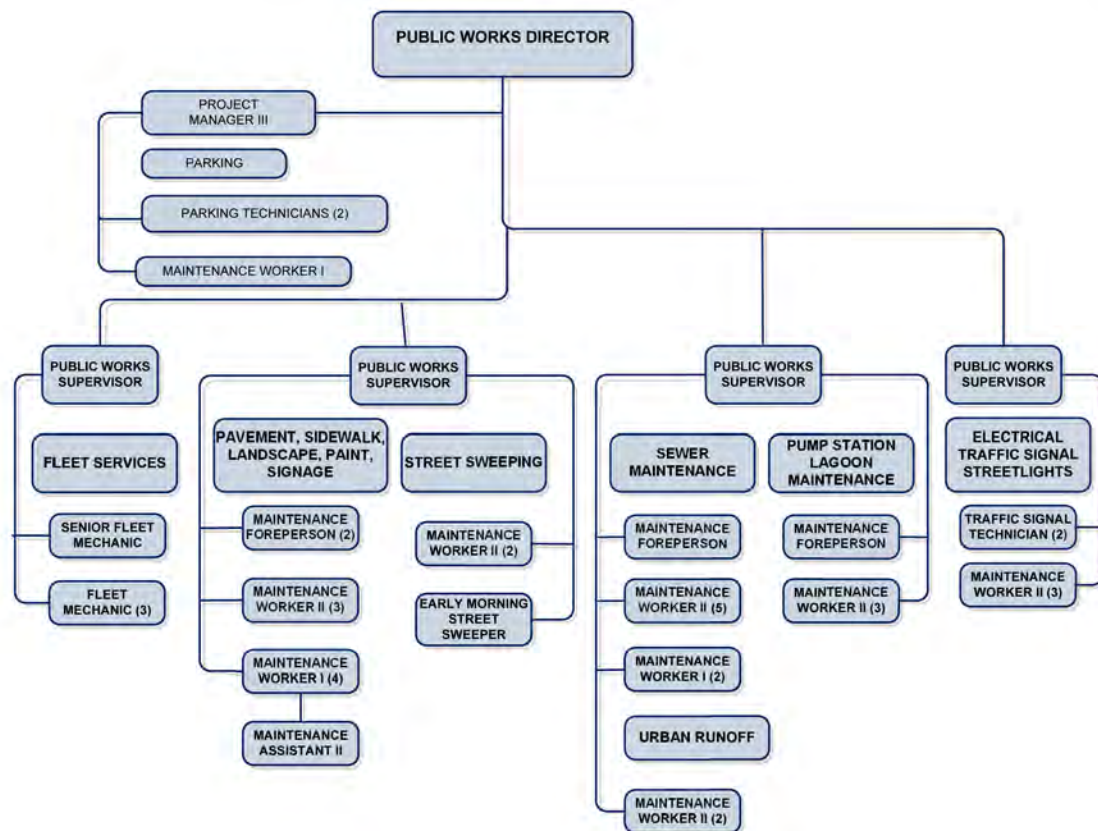
Organizational Chart (1 of 2)

Administration & Engineering



Organizational Chart (2 of 2)

Maintenance & Operations



Department Goals

1. Continue addressing deferred maintenance at City buildings and other public infrastructure.
2. Continue renewing backbone infrastructure at Alameda Point.
3. Continue implementing and ensuring 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.
4. Deliver critical items from the Public Works Strategic Plan in the areas of Resilient Workforce, Sustainable Funding, Reliable Infrastructure, and Effective Service Delivery.
5. Achieve 95% injury-free workdays.
6. Achieve less than 5% vacancy rate continuously.

Workplan Highlights

- Begin construction for the Clement Avenue and Central Avenue Safety Improvement projects.
- Dredge Lagoon 5 and complete cleaning of Bayview outfall culvert.
- Design Alameda Point Adaptive Reuse Backbone Infrastructure, Phase 2 and Phase 3 all utilities.
- Convert City Hall West's lawn to a drought tolerant landscape, thereby improving the building's resiliency.

- Continue upgrading traffic signal equipment and complete signal upgrades for Cross Alameda Trail between Main Street and Wilma Chan Way.
- Implement high priority recommendations in the forthcoming ADA Self-Assessment and Transition Plan.
- Complete a 5-year update to the Sewer System Management Plan.
- Complete Fiscal Impact Analysis for Marina Cove I & II, as well as other Special Financing District audit recommendations (operations manual, Engineer's Report improvements)
- Implement improvements at the Civic Center Parking Structure to improve safety and usability.
- Improve security and install card reader access at City buildings.

Performance Measures

Data

Records

Department	Performance Measure	2018	2019	2020	2021	2022
Public Works	Percent of sewer mains and associated lower laterals replaced per plan. (Target: 3 miles/year)	1	1	1	1	1
Public Works	Percent of streets resurfaced per plan. (Target 4.5 miles/year)	1	0.67	0.76	0.76	0.78
Public Works	Percent of trees pruned per plan. (Target: 3,600/year)	0.94	1.12	0.86	0.89	0.76
Public Works	Percent of sidewalk repairs completed per plan. (Target: 14,000 Linear Feet/year)	1	0.96	0.92	1	0.75
Public Works	Percent of waste diverted from landfills (Landfill Diversion Rate). (2017 Target 80%, 2016 Target: 77%)	0.77	0.77	0.78	0.79	0.79
Public Works	Percent of Capital Improvement Projects completed on budget and per plan. (Target: 90%)	0.75	0.75	0.75	0.88	0.78
Public Works	Percent of public service requests responded to within 1 business day. (Target 75%)	0.87	0.78	0.74	0.74	0.76

Public Works All Funds Summary by Category

Collapse All	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
▼ Revenues	\$ 42,844,977	\$ 37,756,454	\$ 42,601,384	\$ 49,854,762	\$ 51,161,936
▸ Taxes	21,461,726	20,822,140	21,895,334	21,964,690	22,299,041
▸ Fees and Charges for Services	14,565,394	14,468,956	18,539,193	21,744,998	22,629,154
▸ Transfers In	2,927,051	433,090	678,350	4,727,408	4,756,991
▸ Intergovernmental Revenue	3,554,781	2,500,324	390,716	262,666	264,000
▸ Fines/Forfeiture/Penalty	60,000	259,656	645,672	900,000	950,000
▸ Licenses and Permits	162,904	287,306	82,500	155,000	162,750
▸ Other Revenue	-330,848	74,123	253,519	0	0
▸ Investment and Property Income	443,971	-1,089,141	116,100	100,000	100,000
▼ Expenses	38,218,912	33,475,470	48,612,006	51,711,698	51,081,315
▸ Operating Expenditures	11,007,493	10,890,948	16,518,167	16,999,367	17,256,908
▸ Salaries and Employee Benefits	10,804,863	9,588,345	13,462,584	14,591,959	15,004,882
▸ Transfers Out	21,155,553	14,887,734	7,719,090	9,592,031	8,079,522
▸ Cost Allocation	4,123,759	5,424,466	5,520,417	6,622,497	6,948,788
▸ Debt Service	439,258	415,651	866,000	767,000	767,000
▸ Capital Outlay	-9,312,014	-7,731,675	4,525,748	3,138,844	3,024,215
Revenues Less Expenses	\$ 4,626,065	\$ 4,280,984	\$ -6,010,622	\$ -1,856,936	\$ 80,621

Public Works General Fund Expenditures by Category

Expand All	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
► Cost Allocation	\$ 757,499	\$ 1,929,809	\$ 2,060,988	\$ 2,543,433	\$ 2,737,156
► Salaries and Employee Benefits	872,846	815,199	1,108,461	1,207,354	1,209,607
► Operating Expenditures	690,493	563,947	834,592	718,515	741,081
Total	\$ 2,320,838	\$ 3,308,955	\$ 4,004,041	\$ 4,469,302	\$ 4,687,844

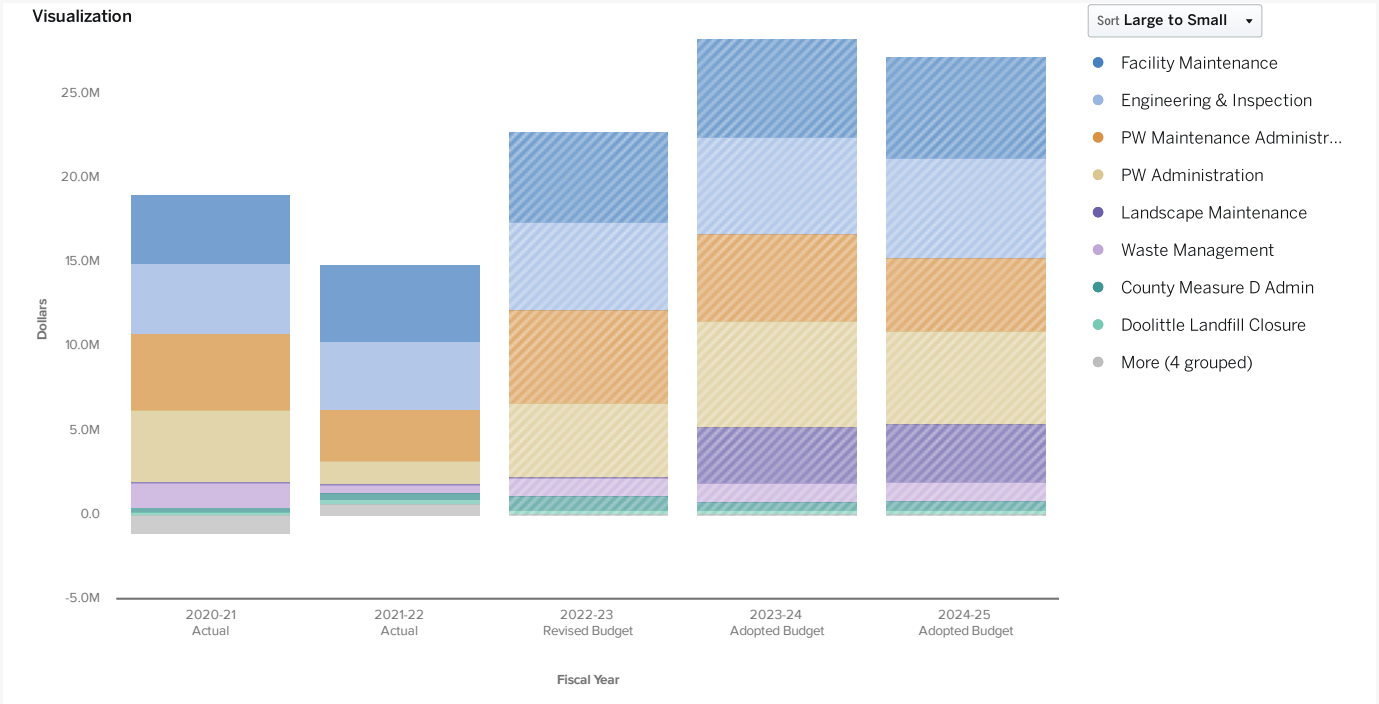
Public Works Maintenance & Operations Expenditures by Program

	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
Sewer Maintenance	\$ 7,797,537	\$ 4,726,524	\$ 4,984,196	\$ 4,079,239	\$ 4,723,005
Streets/Roads Maintenance	3,277,556	4,121,087	4,421,654	5,213,290	5,400,383
Storm Maintenance	3,376,819	3,237,563	4,560,245	3,457,040	3,480,455
Fleet Maintenance	2,334,916	2,752,078	2,794,125	2,666,658	2,717,010
Fleet Replacement	1,165,676	1,097,690	3,945,748	3,023,844	2,386,215
Traffic/Signals Maintenance	795,820	828,396	1,167,414	1,086,518	1,135,596
On-Street Parking	455,417	544,535	1,442,401	843,339	856,934
Civic Center Garage	515,101	715,655	936,440	885,084	905,512
Street Lights Maintenance	610,927	511,734	902,494	899,782	924,809
Parking Enforcement	0	74,607	606,755	605,904	612,429
2012 Sewer Revenue Bond	0	0	0	773,000	773,000
Total	\$ 20,329,769	\$ 18,609,870	\$ 25,761,472	\$ 23,533,698	\$ 23,915,349

Public Works Administration & Engineering Expenditures by Program

	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
Facility Maintenance	\$ 4,035,152	\$ 4,543,890	\$ 5,344,561	\$ 5,738,540	\$ 5,959,264
Engineering & Inspection	4,129,280	4,038,680	5,247,851	5,773,545	6,004,560
PW Maintenance Administration	4,611,744	3,071,566	5,476,734	5,147,224	4,280,218
PW Administration	4,204,404	1,380,961	4,413,263	6,264,531	5,511,330
Landscape Maintenance	97,415	50,000	15,000	3,357,000	3,453,000
Waste Management	1,450,634	476,115	1,156,225	1,119,923	1,127,176
County Measure D Admin	236,873	390,653	758,368	474,189	516,963
Doolittle Landfill Closure	208,294	215,023	271,817	271,380	280,455
CA Beverage Grants	0	0	40,514	19,666	21,000
Used Oil Recycling	13,840	9,109	11,183	12,000	12,000
Bottle/Can Recycling	20,033	10,740	0	0	0
Facility Replacement	-1,118,527	678,863	0	0	0
Total	\$ 17,889,143	\$ 14,865,600	\$ 22,735,515	\$ 28,178,000	\$ 27,165,966

Operating Expenditure Trends

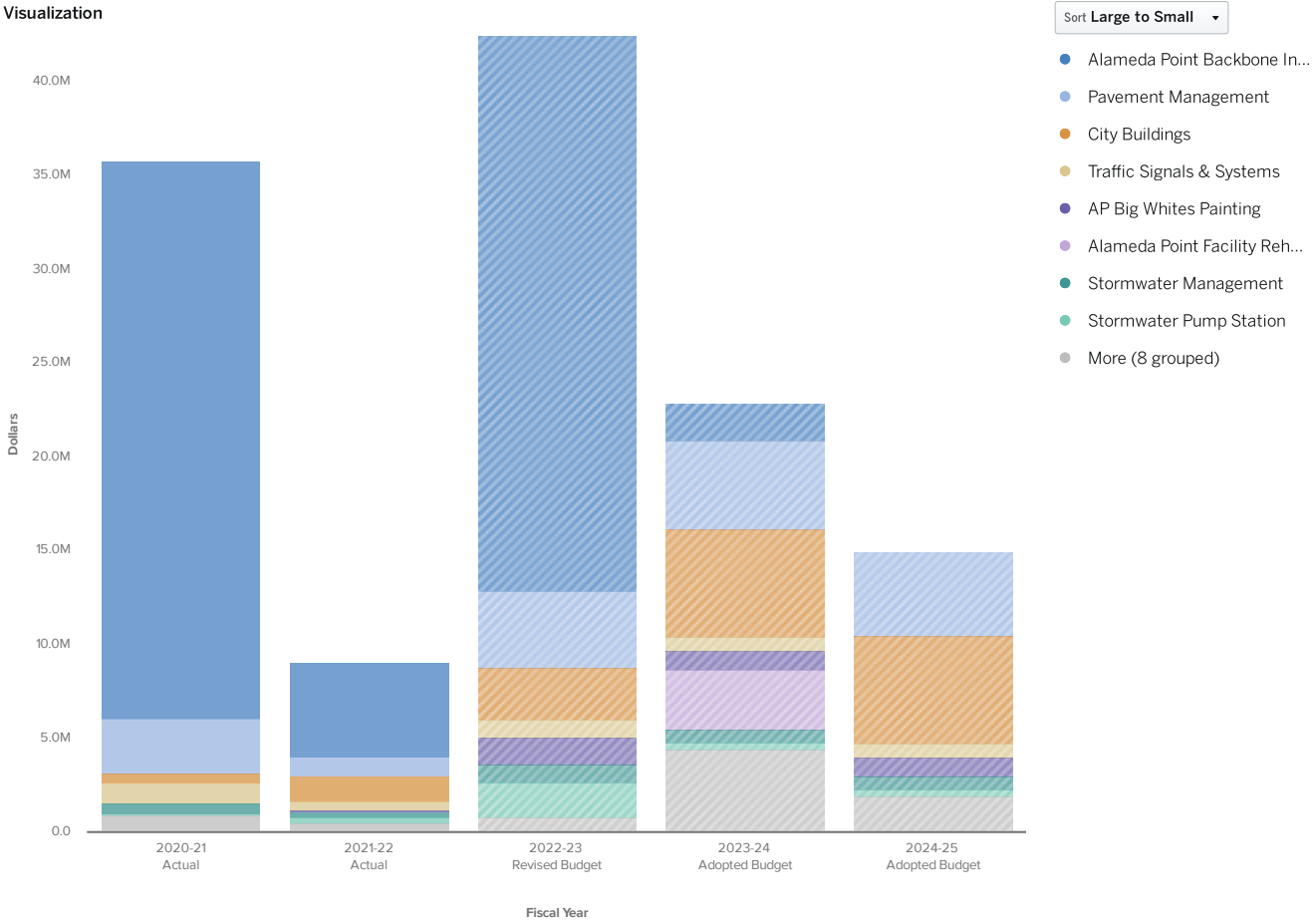


Public Works Capital Projects

	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
Alameda Point Backbone Infra	\$ 29,758,167	\$ 5,051,726	\$ 29,520,387	\$ 2,000,000	\$ 0
Pavement Management	2,918,353	967,832	4,091,220	4,678,000	4,491,000
City Buildings	465,475	1,377,956	2,755,491	5,750,000	5,736,000
Traffic Signals & Systems	1,090,797	494,174	975,563	750,000	750,000
AP Big Whites Painting	0	82,203	1,400,000	1,000,000	1,000,000
Alameda Point Facility Rehabilitation	0	0	0	3,200,000	0
Stormwater Management	564,843	265,293	984,265	675,000	675,000
Stormwater Pump Station	79,614	350,816	1,827,925	400,000	400,000
Sea Level Rise-Veterans Court & BFI	37,539	26,347	2,000,000	69,984	72,333
Lagoon Maintenance	411,668	238,965	342,440	750,000	250,000
Street, Park & Park Light	477,337	170,796	-1,634,821	1,291,000	1,300,000
Parking	726	883	0	1,000,000	0
Long Term Adaptation Plan (OLU)	0	0	0	840,000	0
Transit Stop Enhancements	0	0	0	200,000	200,000
Green Infrastructure/Trash Capture	0	0	140,000	100,000	100,000
Library Improvements	0	43,150	0	150,000	0
Total	\$ 35,804,521	\$ 9,070,140	\$ 42,402,471	\$ 22,853,984	\$ 14,974,333

Public Works Capital Project Expenditure Trends

Visualization





Recreation & Parks

FY 2023-25 Biennial Budget



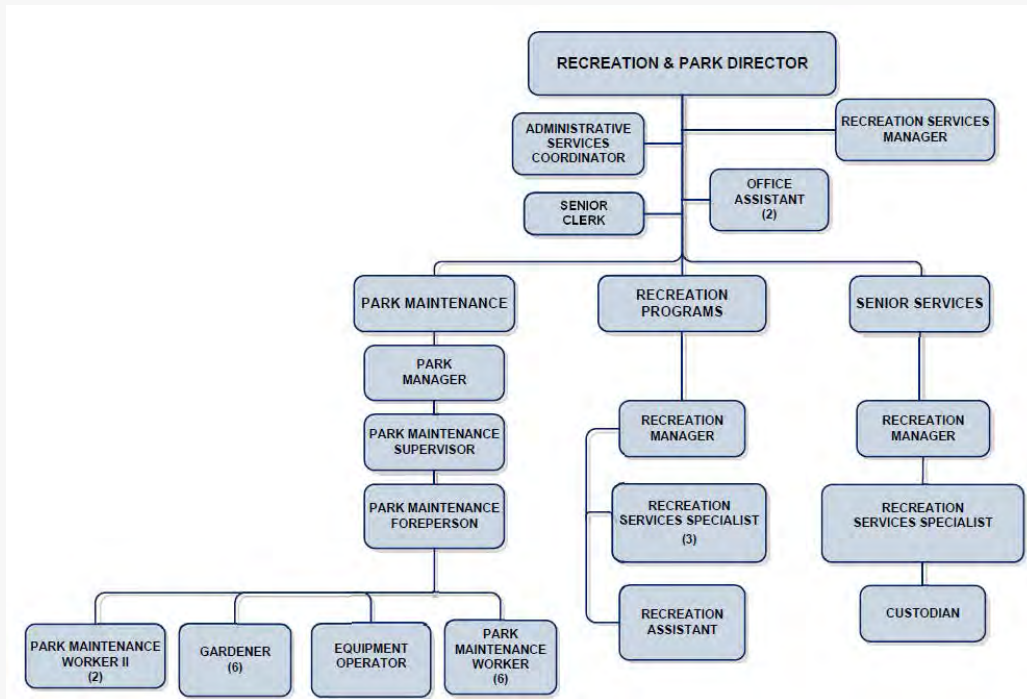
About Us

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 26 parks totaling 193 acres with playgrounds, recreation centers, picnic and rental facilities and trails plus 17 recreation facilities including Mastick Senior Center, 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 identify 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, City Aquatic Center, and playground replacement projects.
- Incorporate maintenance of three new public parks built by housing developers at Alameda Point and Alameda Landing that are under 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.
- Address growing community facility needs including expanding the skate park, conducting a feasibility study of a BMX park, improving pickleball, basketball and tennis courts, building a new dog park as well as identifying and implementing options for a City Aquatic Center.

Performance Measures

Data

Records

Department ▾	Performance Measure ▾	2018 ▾	2019 ▾	2020 ▾	2021 ▾	2022 ▾
Recreation & Parks	Percent of respondents rating the quality of recreational programs as good or excellent	0.91	0.65	0.87	0.865	0.88
Recreation & Parks	Percent of respondents rating the cleanliness of recreational and parks facilities as good or excellent	0.81	0.78	0.78	0.78	0.78
Recreation & Parks	Payroll dollars saved through Senior Center volunteer hours	603358	598860	163738	148487	313200
Recreation & Parks	Percent of recreation expenses covered through fees and revenues	0.77	0.77	0.28	0.55	0.95
Recreation & Parks	Percent change of total gross revenue for the Chuck Corica Golf Complex	0.21	0.18	-0.23	0.26	0.3

Recreation & Parks All Funds Summary by Category

Collapse All	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
▼ Revenues	\$ 4,564,553	\$ 5,304,684	\$ 4,424,055	\$ 4,117,112	\$ 4,208,660
▶ Fees and Charges for Services	1,781,528	3,414,556	3,137,421	3,356,500	3,437,500
▶ Investment and Property Income	291,284	810,179	617,599	606,612	612,160
▶ Transfers In	2,353,000	114,000	164,000	0	0
▶ Taxes	0	697,461	347,035	0	0
▶ Other Revenue	117,358	238,334	133,000	124,000	129,000
▶ Intergovernmental Revenue	21,383	30,154	25,000	30,000	30,000
▼ Expenses	8,757,091	11,507,179	13,965,083	13,736,113	14,050,500
▶ Salaries and Employee Benefits	4,578,503	5,480,136	6,488,218	6,680,350	6,759,111
▶ Cost Allocation	2,141,539	2,983,232	3,152,917	3,555,041	3,750,162
▶ Operating Expenditures	1,849,941	2,634,153	3,620,927	3,500,722	3,541,227
▶ Transfers Out	128,440	356,539	533,000	0	0
▶ Capital Outlay	58,668	53,119	170,021	0	0
Revenues Less Expenses	\$ -4,192,538	\$ -6,202,495	\$ -9,541,028	\$ -9,619,001	\$ -9,841,840

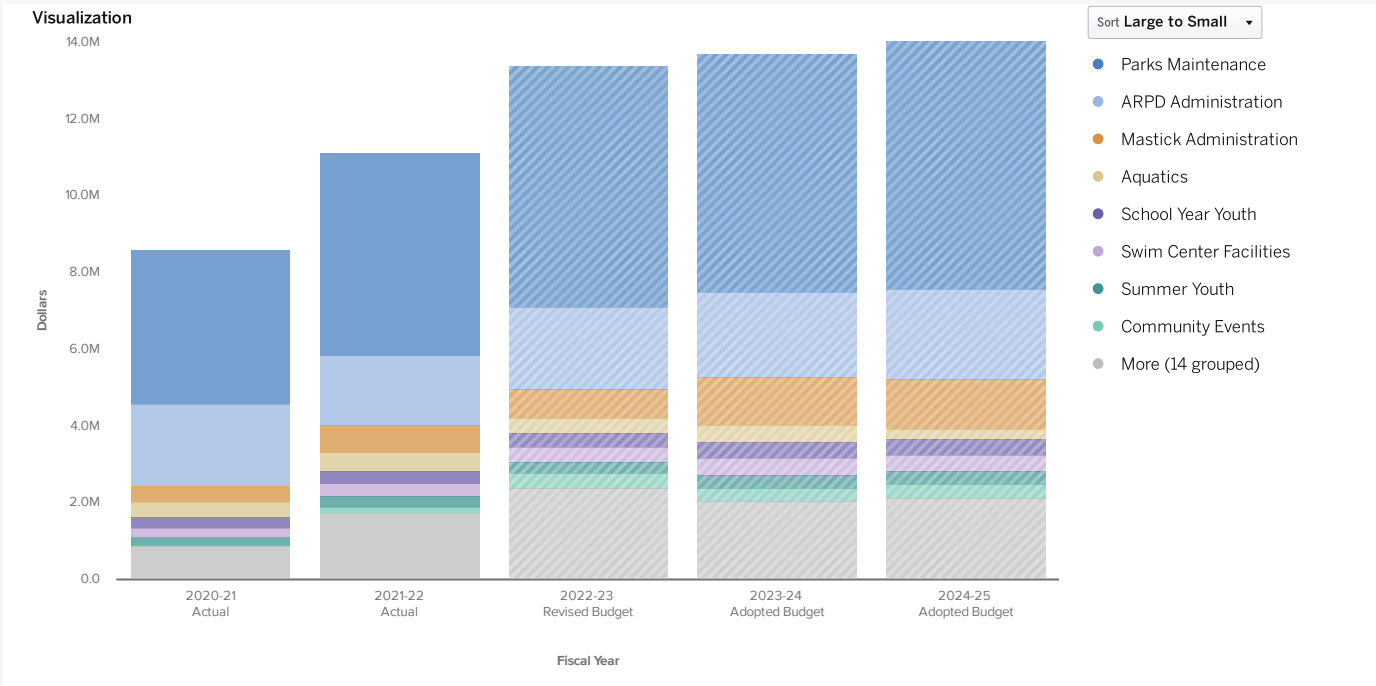
Recreation & Parks General Fund Expenditures by Category

Expand All	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
▶ Salaries and Employee Benefits	\$ 4,369,106	\$ 5,149,078	\$ 6,113,875	\$ 6,211,721	\$ 6,276,253
▶ Cost Allocation	2,091,772	2,915,324	3,078,380	3,449,914	3,642,572
▶ Operating Expenditures	1,730,264	2,309,433	3,097,027	3,049,871	3,082,971
Total	\$ 8,191,142	\$ 10,373,834	\$ 12,289,282	\$ 12,711,506	\$ 13,001,796

Recreation & Park All Funds Expenditures by Program

	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
Parks Maintenance	\$ 4,040,455	\$ 5,297,384	\$ 6,310,710	\$ 6,225,916	\$ 6,465,568
ARPD Administration	2,115,553	1,804,299	2,123,763	2,234,101	2,356,213
Mastick Administration	434,803	722,846	764,014	1,233,298	1,286,929
Aquatics	389,589	470,025	404,303	431,022	253,747
School Year Youth	287,308	336,150	359,249	426,890	445,326
Swim Center Facilities	230,007	331,421	376,457	432,000	393,100
Summer Youth	213,805	292,819	312,728	335,041	348,636
Community Events	11,872	162,760	375,647	355,022	360,252
Classes	85,075	162,442	327,193	259,790	265,215
Teens	135,290	168,799	264,309	230,559	238,674
Facility Rentals	101,157	190,025	223,170	245,528	251,868
Recreation Services	-33,445	272,768	409,828	151,396	160,581
Athletic Facility Rentals	110,683	193,144	205,058	223,278	228,615
Pre-K	110,184	173,646	188,793	192,212	201,161
Youth Sports	59,685	141,795	210,251	161,007	168,437
Community Recreation	112,785	84,678	111,983	166,039	173,088
Adult Sports	70,859	155,807	129,531	131,015	141,092
Mastick Fee Classes	29,409	109,071	178,500	140,000	147,000
Park Ambassador	76,786	49,981	49,000	51,000	54,000
ARPD Facility Projects	30,025	20,489	50,000	50,000	50,000
Trips	597	1,803	47,396	46,000	46,000
Therapeutic Recreation	16,171	8,487	10,200	15,000	15,000
Total	\$ 8,628,651	\$ 11,150,640	\$ 13,432,083	\$ 13,736,113	\$ 14,050,500

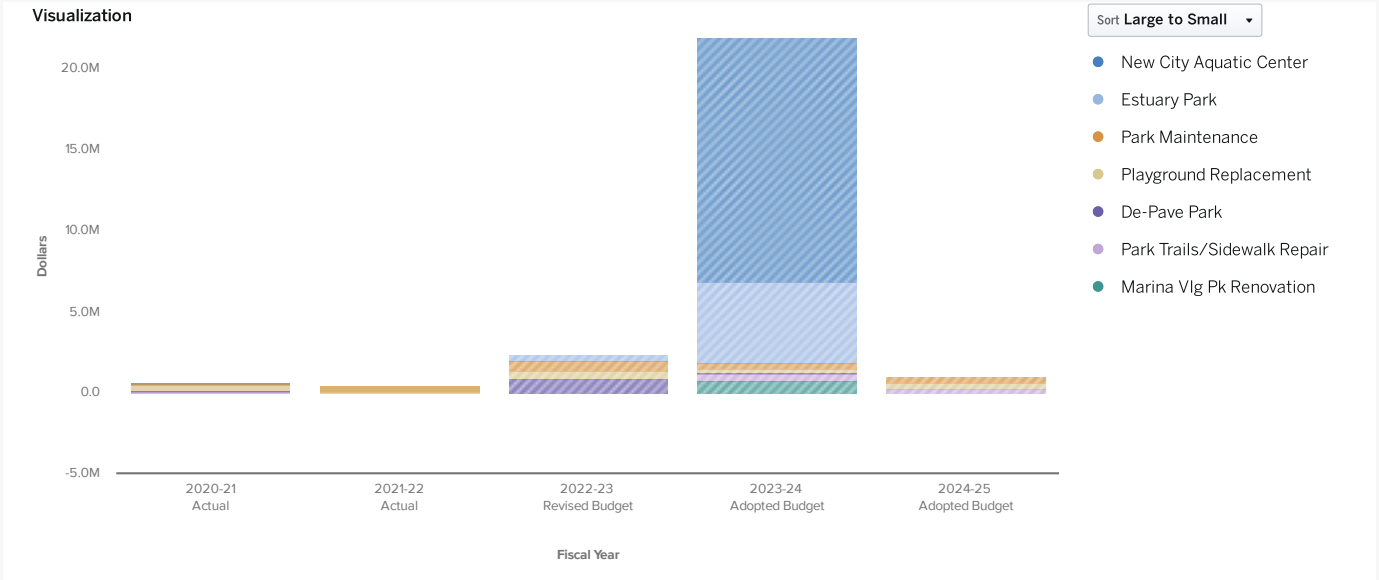
Expenditure Trends



Parks Capital Projects

	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
New City Aquatic Center	\$ 77,000	\$ 6,774	\$ 0	\$ 15,000,000	\$ 0
Estuary Park	0	-1,459	324,000	5,000,000	0
Park Maintenance	86,053	412,200	664,045	389,000	380,000
Playground Replacement	335,595	82,031	497,027	285,000	325,000
De-Pave Park	25,000	0	800,000	50,000	0
Park Trails/Sidewalk Repair	100,382	0	50,000	424,000	300,000
Marina Vlg Pk Renovation	0	0	0	750,000	0
Total	\$ 624,030	\$ 499,545	\$ 2,335,072	\$ 21,898,000	\$ 1,005,000

Parks Capital Projects Expenditure Trends





General Funds

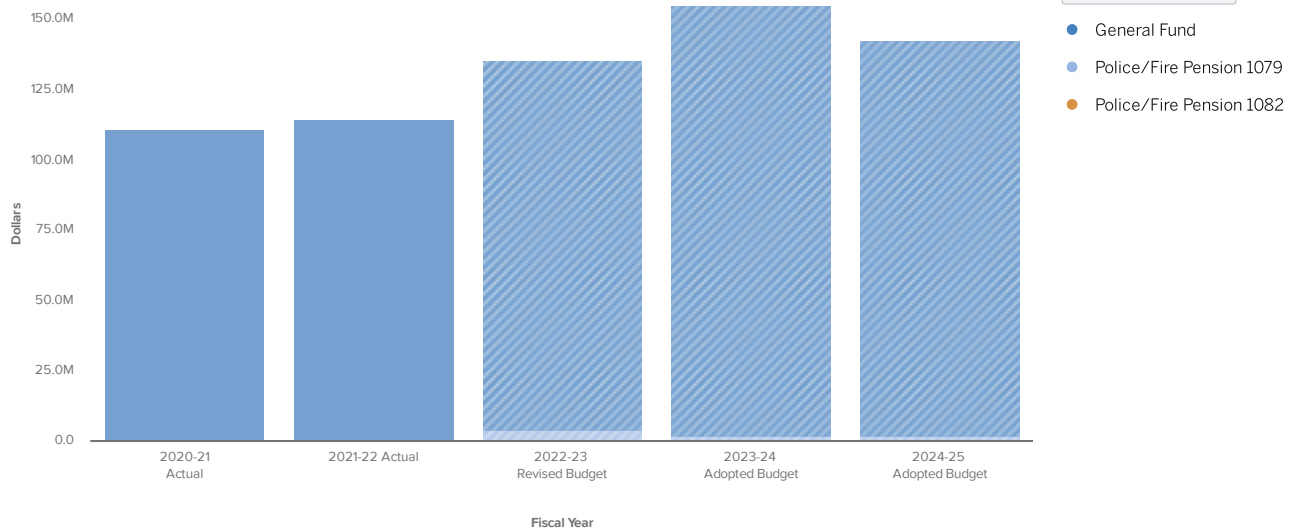
FY 2023-25 Biennial Budget

100 General Fund

101 Police/Fire Pension 1079

102 Police/Fire Pension 1082

Visualization



	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
General Fund	\$ 110,093,133	\$ 113,361,444	\$ 131,084,821	\$ 152,596,822	\$ 140,330,796
Police/Fire Pension 1079	819,163	752,461	4,082,000	1,882,000	1,882,000
Police/Fire Pension 1082	32,512	33,162	50,000	50,000	50,000
Total	\$ 110,944,808	\$ 114,147,067	\$ 135,216,821	\$ 154,528,822	\$ 142,262,796



Special Revenue Funds

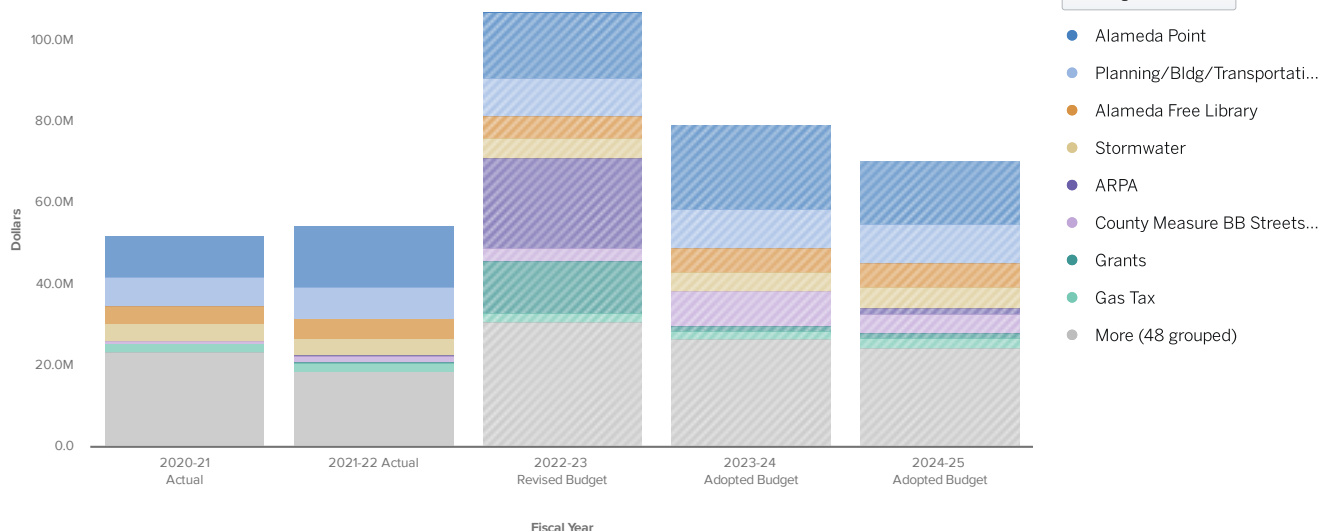
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Visualization



	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
Alameda Point	\$10,200,968	\$15,147,802	\$16,105,600	\$20,642,914	\$15,640,251

	Alameda Point	\$ 10,209,908	\$ 10,147,802	\$ 10,199,090	\$ 20,042,914	\$ 10,049,291
	Planning/Bldg/Transportation	7,202,644	7,617,826	9,039,878	9,437,340	9,485,174
	Alameda Free Library	4,426,397	4,857,261	5,479,250	5,851,814	6,116,992
	Stormwater	4,412,657	4,215,366	5,115,352	5,049,810	5,117,803
	ARPA	0	47,347	21,970,686	0	1,304,622
	County Measure BB Streets/Road	316,137	1,630,118	3,400,000	8,209,000	4,802,000
	Grants	0	130,186	12,794,035	1,267,520	1,241,520
	Gas Tax	2,144,474	2,065,041	2,117,414	2,136,518	2,185,596
	Parking	970,518	1,256,154	2,985,596	2,334,327	2,374,875
	CDBG	947,995	1,384,751	3,447,752	2,034,926	2,043,106
	Rent Review/Stabilization	1,703,952	1,893,055	2,113,105	1,934,553	1,985,543
	Road Mtce and Rehab (RMRA)	2,881,868	244,421	1,850,000	2,300,000	2,000,000
	Urban Forest	0	0	0	3,342,000	3,438,000
	City Waste Management Program	1,450,634	476,065	1,156,225	1,119,923	1,127,176
	Island City Maint-84-2 Zone 5	1,132,837	773,291	779,953	1,240,250	1,136,924
	Tidelands	896,525	731,117	974,249	1,369,944	834,228
	County Measure B Streets/Roads	413,846	2,163,687	1,930,000	0	0
	Commercial Revitalization	805,161	626,962	1,298,612	860,228	887,055
	Fire Grants	1,693,787	1,464,959	1,238,396	33,000	33,000
	Harbor Transportation	1,341,623	500,277	1,446,277	514,108	514,814
	Fleet Industrial Supply Center	1,466,406	867,359	983,606	675,000	0
	Island City Maint-84-2 Zone 6	773,810	713,585	763,161	746,835	751,085
	Bayport Muni Services Dist 03	695,581	386,347	832,181	523,950	531,494
	Alameda Point Svc CFD 17-1	298,629	525,964	734,022	674,302	680,061
	Integrated Waste - Restricted	270,747	410,502	925,084	505,855	549,963
	Alameda Landing MSD CFD 13-2	94,924	365,270	648,917	698,123	707,501
	County Measure BB Bike/Ped	214,410	199,552	364,000	777,000	726,000
	Affordable Housing	349,861	482,906	638,114	397,682	403,302
	HOME	530,782	18,068	525,000	528,000	533,000
	Special CDBG Grants	855,959	396,927	647,112	50,000	50,000
	County Measure BB Paratransit	130,904	117,411	211,800	652,100	682,600
	Golf	72,555	341,839	589,128	330,867	330,940
	Vehicle Registration Fees	520,000	110,555	380,709	200,000	300,000
	Police Grants	787,739	177,771	242,861	60,142	0
	Assessment District Admin	350,753	140,848	404,441	195,663	174,462
	Housing In-Lieu	157,988	137,805	417,893	272,699	277,972
	Solid Waste Surcharge	208,294	215,073	271,817	271,380	280,455
	County Measure B Bike/Ped	295,447	350,415	481,000	0	0
	Island City Maint-84-2 Zone 4	122,609	167,526	257,194	199,454	200,598
	Marina Cove Maintenance AD	122,848	139,689	217,833	187,802	188,867
	Marina Village AD 89-1 Refund	278	915	5,915	750,000	0
	CDBG Loan Repayment	266,209	243,894	80,400	80,000	80,000
	CFD 13-1 Alameda Landing (CPF)	168,422	33,829	199,021	170,000	170,000
	County Measure B Paratransit	203,670	200,163	169,400	0	0
	Mastick Advisory Board	57,158	88,466	123,075	142,215	145,683
	CFD 14-1 Marina Cove II (CPF)	8,369	32,275	105,997	183,806	181,287
	Island City Maint-84-2 Zone 8	79,679	90,311	101,018	86,856	87,472

2020-2021			2021-2022		
HOME Loan Repayment	36,766	54,553	70,000	90,000	110,000
Open Space Improvement & Mtce	97,415	50,000	15,000	15,000	15,000
Mastick Senior Center Trust	0	20,489	50,000	51,310	51,375
Harbor Bay 92-1 AD Matured	7,989	22,466	89,916	0	0
Island City Maint-84-2 Zone 7	1,409	6,599	50,728	30,207	30,264
Civic Center Garage	0	78,693	0	0	0
Adams Street House	0	71,837	0	0	0
Island City Maint-84-2 Zone 1	3,537	6,628	7,759	15,083	15,094
Police Asset Seizure	28,046	0	10,550	0	0
Total	\$ 52,230,214	\$ 54,492,214	\$ 106,947,121	\$ 79,239,508	\$ 70,532,155



Capital Projects Funds

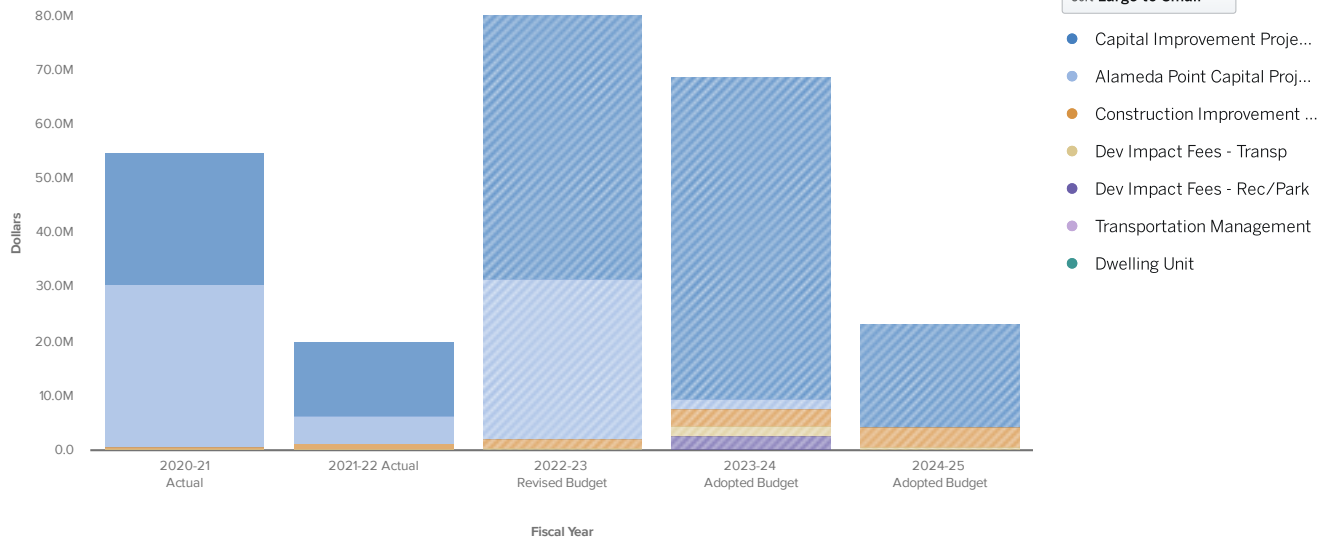
FY 2023-25 Biennial Budget

301 Alameda Point Capital Projects
302 Construction Impact Fees

303 Dwelling Unit
305-6 Development Impact Fees

310 Capital Improvement Projects
320 Transportation Management

Visualization



	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
Capital Improvement Projects	\$ 24,352,080	\$ 13,796,618	\$ 48,507,447	\$ 59,368,060	\$ 18,968,223
Alameda Point Capital Projects	29,758,167	5,051,726	29,520,387	2,000,000	0
Construction Improvement Tax	428,680	805,079	1,517,000	2,995,000	3,591,000
Dev Impact Fees - Transp	295,231	425,360	450,000	2,000,000	700,000
Dev Impact Fees - Rec/Park	0	0	0	2,500,000	0
Transportation Management	126,802	0	130,000	133,339	133,506
Dwelling Unit	11,542	28,701	0	0	0
Total	\$ 54,972,502	\$ 20,107,484	\$ 80,124,834	\$ 68,996,399	\$ 23,392,729



Debt Service Funds

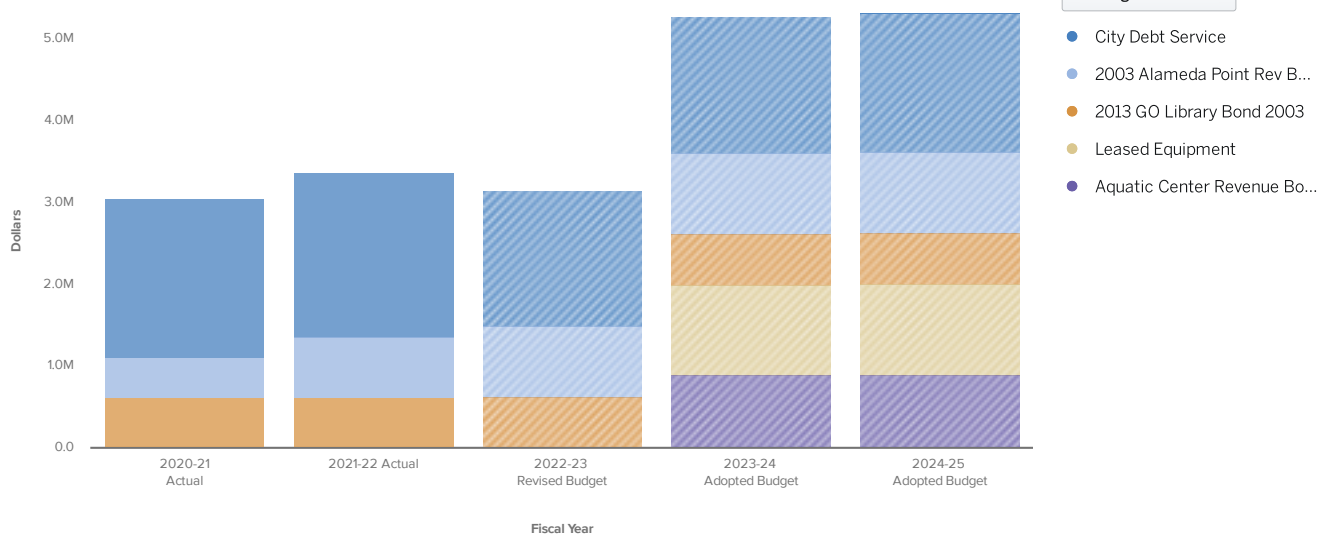
FY 2023-25 Biennial Budget

401 City Debt Service
410 2013 GO Library Bond 2003

420 2003 Alameda Point Revenue Bonds
421 Aquatic Center COPs

430 Leased Equipment

Visualization



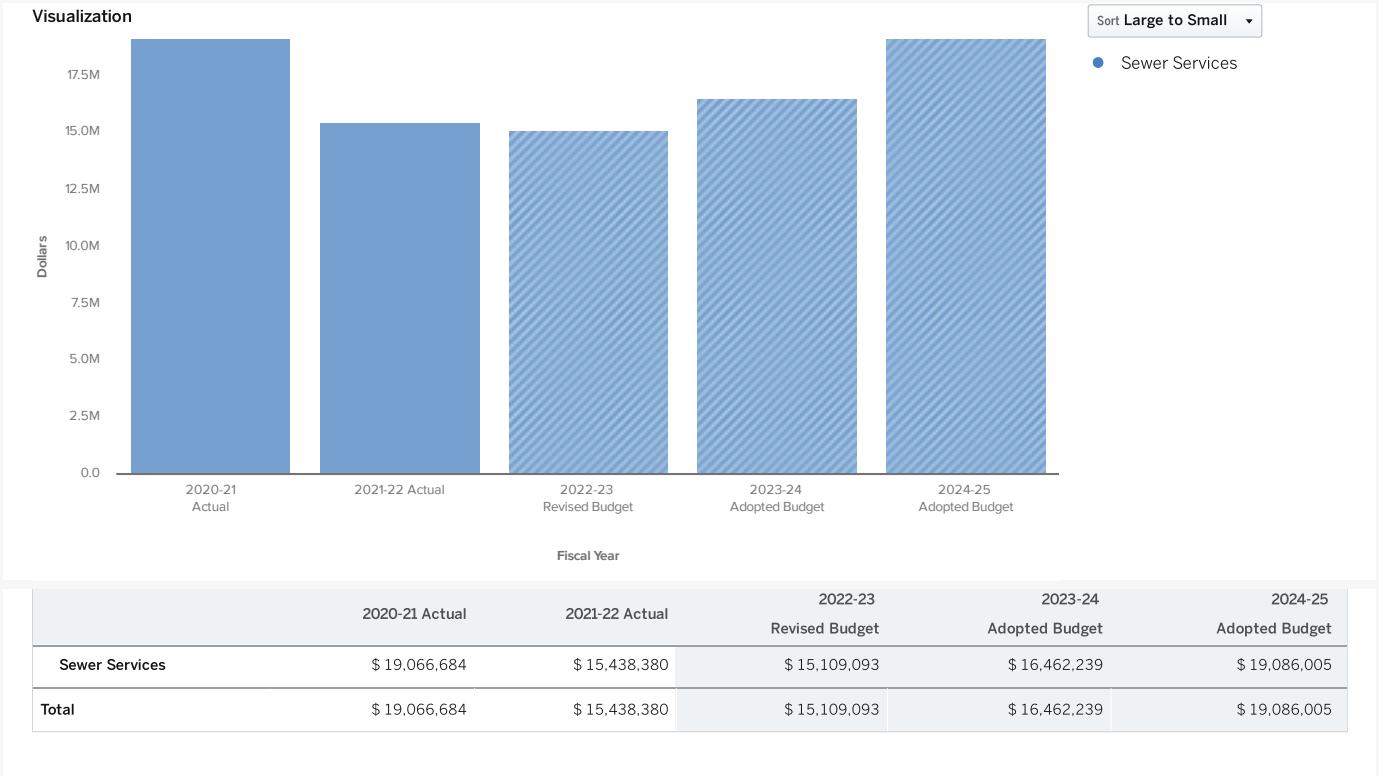
	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
City Debt Service	\$ 1,939,573	\$ 1,998,906	\$ 1,653,600	\$ 1,664,000	\$ 1,690,000
2003 Alameda Point Rev Bonds	481,473	738,825	873,000	990,000	990,000
2013 GO Library Bond 2003	623,169	626,244	624,500	627,000	629,000
Leased Equipment	0	0	0	1,094,936	1,101,927
Aquatic Center Revenue Bond	0	0	0	900,000	900,000
Total	\$ 3,044,214	\$ 3,363,975	\$ 3,151,100	\$ 5,275,936	\$ 5,310,927



Enterprise Fund

FY 2023-25 Biennial Budget

501 Sewer Services





Internal Service Funds

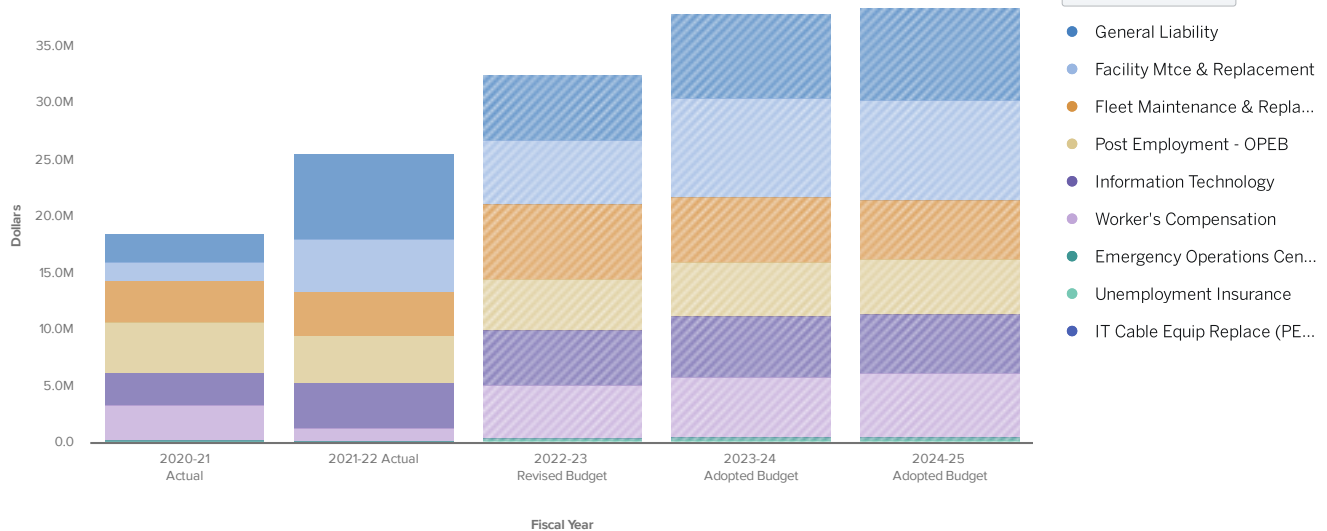
FY 2023-25 Biennial Budget

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



	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
General Liability	\$ 2,496,679	\$ 7,566,301	\$ 5,758,722	\$ 7,351,199	\$ 7,993,192
Facility Mtce & Replacement	1,704,001	4,667,549	5,571,772	8,794,429	8,925,418
Fleet Maintenance & Replacement	3,602,320	3,849,768	6,739,873	5,690,502	5,103,225
Post Employment - OPEB	4,513,871	4,131,888	4,537,000	4,727,312	4,928,178
Information Technology	2,899,944	3,998,480	4,847,844	5,459,251	5,221,372
Worker's Compensation	3,062,186	1,215,978	4,702,468	5,306,107	5,623,824
Emergency Operations Center	134,879	128,738	168,000	329,623	346,457
Unemployment Insurance	147,926	32,524	162,000	171,918	174,413
IT Cable Equip Replace (PEG)	28,081	32,243	89,236	67,039	67,141
Total	\$ 18,589,887	\$ 25,623,469	\$ 32,576,916	\$ 37,897,380	\$ 38,383,219



Fiduciary Funds

FY 2023-25 Biennial Budget

701 Successor Agency

720 CalPERS Pension Reserve





General Fund

(100)

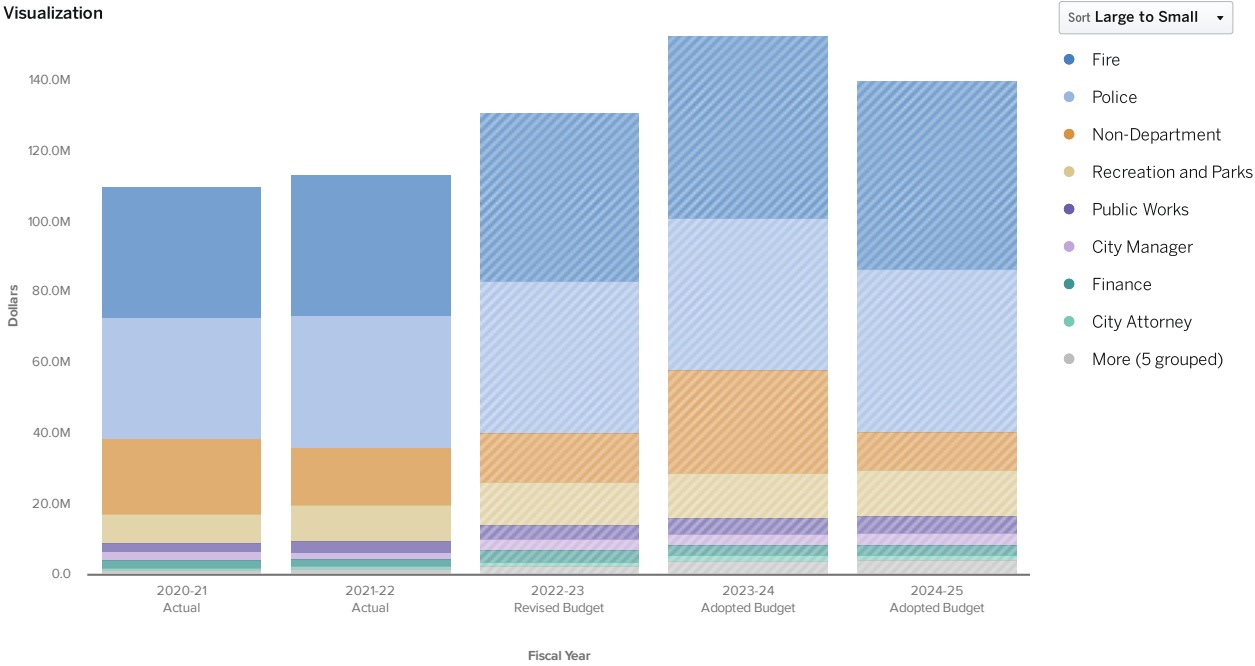
The General Fund is the main operating fund for the City. It accounts for sources and uses of resources that are discretionary to the City Council in the provision of activities, programs, and services deemed necessary and desirable by the community. It accounts for all general revenues of the City not 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	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
▼ Revenues	\$ 127,097,363	\$ 128,762,168	\$ 132,126,187	\$ 128,833,457	\$ 134,259,127
▼ Taxes	106,202,934	114,969,692	108,643,400	111,974,000	114,926,000
▶ Property Tax	49,310,947	51,486,500	54,750,000	56,677,000	59,088,000
▶ Sales Tax	19,439,880	22,755,699	21,389,900	22,500,000	23,014,000
▶ Property Transfer Tax	18,536,929	21,929,943	13,000,000	13,000,000	13,000,000
▶ Utility Users Tax	9,091,389	9,011,553	9,592,500	9,210,000	9,210,000
▶ Franchise Fees	4,211,074	3,297,589	3,089,000	3,179,000	3,179,000
▶ Transient Occupancy Tax	1,996,230	2,555,336	2,800,000	3,300,000	3,300,000
▶ Business License Tax	2,253,820	2,382,071	2,700,000	2,760,000	2,760,000
▶ Other Taxes	1,362,667	1,551,000	1,322,000	1,348,000	1,375,000
▶ Fees and Charges for Services	6,052,237	7,802,487	7,199,821	8,283,500	8,421,000
▶ Transfers In	9,978,478	4,422,374	12,008,313	5,106,000	5,866,622
▶ Intergovernmental Revenue	2,442,894	830,977	1,168,000	1,401,000	2,951,000
▶ Investment and Property Income	1,487,852	277,024	2,585,103	1,867,412	1,892,960
▶ Fines/Forfeiture/Penalty	689,446	347,940	110,100	185,000	185,000
▶ Other Revenue	243,457	106,675	410,600	15,745	15,745
▶ Licenses and Permits	64	5,000	850	800	800
▼ Expenses	110,093,133	113,361,444	131,084,821	152,596,822	140,330,796
▶ Salaries and Employee Benefits	69,194,947	73,635,849	81,462,795	86,070,722	92,073,509
▶ Transfers Out	19,901,078	15,121,450	14,078,047	28,824,313	10,496,395
▶ Operating Expenditures	11,439,001	11,248,427	20,736,041	17,585,197	17,536,671
▶ Cost Allocation	9,273,133	12,971,618	14,190,603	18,786,590	19,524,221
▶ Capital Outlay	53,704	147,521	382,335	1,330,000	700,000
▶ Debt Service	231,271	236,578	235,000	0	0
Revenues Less Expenses	\$ 17,004,230	\$ 15,400,725	\$ 1,041,366	\$ -23,763,365	\$ -6,071,668

Expenditures by Department

Visualization



Expand All	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
► Fire	\$ 37,016,501	\$ 39,817,507	\$ 47,647,085	\$ 51,273,803	\$ 53,451,169
► Police	34,272,474	37,243,423	42,978,116	43,080,726	46,357,971
► Non-Department	21,544,295	16,149,032	13,913,184	29,394,463	10,869,045
► Recreation and Parks	8,191,142	10,373,834	12,289,282	12,711,506	13,001,796
► Public Works	2,320,838	3,308,955	4,004,041	4,469,302	4,687,844
► City Manager	2,194,734	1,668,354	3,139,126	3,216,760	3,349,248
► Finance	2,468,465	2,185,695	3,148,575	2,597,387	2,595,550
► City Attorney	574,616	742,064	1,286,496	1,598,927	1,634,207
► Human Resources	805,735	994,931	1,215,118	1,371,033	1,397,536
► City Clerk	673,242	603,464	890,229	476,670	731,942
► Base Reuse & Economic Development	15,863	44,590	53,591	1,383,631	1,407,597
► Planning/Bldg/Transportation	0	93,167	279,053	640,864	454,429
► City Council	15,228	136,426	240,926	381,751	392,460
Total	\$ 110,093,133	\$ 113,361,444	\$ 131,084,821	\$ 152,596,822	\$ 140,330,796



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	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
▼ Revenues	\$ 1,886,702	\$ 1,853,243	\$ 1,882,000	\$ 1,882,000	\$ 1,882,000
▶ Transfers In	1,882,000	1,882,000	1,882,000	1,882,000	1,882,000
▶ Investment and Property Income	4,702	-28,757	0	0	0
▼ Expenses	819,163	752,461	4,082,000	1,882,000	1,882,000
▶ Salaries and Employee Benefits	819,163	752,461	900,000	700,000	700,000
▶ Operating Expenditures	0	0	982,000	1,182,000	1,182,000
▶ Transfers Out	0	0	2,200,000	0	0
Revenues Less Expenses	\$ 1,067,539	\$ 1,100,782	\$ -2,200,000	\$ 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	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
▼ Revenues	\$ 49,912	\$ 49,706	\$ 50,000	\$ 50,000	\$ 50,000
▶ Transfers In	50,000	50,000	50,000	50,000	50,000
▶ Investment and Property Income	-88	-294	0	0	0
▼ Expenses	32,512	33,162	50,000	50,000	50,000
▶ Salaries and Employee Benefits	32,512	33,162	30,000	35,000	35,000
▶ Operating Expenditures	0	0	20,000	15,000	15,000
Revenues Less Expenses	\$ 17,400	\$ 16,544	\$ 0	\$ 0	\$ 0



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	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
▼ Revenues	\$ 381,930	\$ 4,984,665	\$ 1,075,000	\$ 2,000,000	\$ 0
► Transfers In	0	5,051,726	1,075,000	2,000,000	0
► Investment and Property Income	381,930	-67,061	0	0	0
▼ Expenses	29,758,167	5,051,726	29,520,387	2,000,000	0
► Capital Outlay	0	5,051,726	29,520,387	2,000,000	0
► Transfers Out	29,454,180	0	0	0	0
► Operating Expenditures	303,987	0	0	0	0
Revenues Less Expenses	\$ -29,376,237	\$ -67,061	\$ -28,445,387	\$ 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	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
▼ Revenues	\$ 3,434,740	\$ 2,112,275	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000
▶ Taxes	3,421,842	2,196,364	1,200,000	1,200,000	1,200,000
▶ Investment and Property Income	12,898	-84,089	0	0	0
▼ Expenses	428,680	805,079	1,517,000	2,995,000	3,591,000
▶ Transfers Out	428,680	805,079	1,517,000	2,995,000	3,591,000
Revenues Less Expenses	\$ 3,006,060	\$ 1,307,197	\$ -317,000	\$ -1,795,000	\$ -2,391,000



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	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
▼ Revenues	\$ 235,196	\$ 279,303	\$ 0	\$ 0	\$ 0
► Taxes	234,161	283,832	0	0	0
► Investment and Property Income	1,034	-4,529	0	0	0
▼ Expenses	11,542	28,701	0	0	0
► Transfers Out	11,542	28,701	0	0	0
Revenues Less Expenses	\$ 223,654	\$ 250,601	\$ 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	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
▼ Revenues	\$ 6,063,140	\$ -110,822	\$ 3,620,000	\$ 2,735,000	\$ 2,735,000
▶ Fees and Charges for Services	6,024,085	32,700	3,620,000	2,296,000	2,296,000
▶ Investment and Property Income	39,055	-143,522	0	439,000	439,000
▼ Expenses	295,231	425,360	450,000	4,500,000	700,000
▶ Transfers Out	295,231	425,360	450,000	4,500,000	700,000
Revenues Less Expenses	\$ 5,767,909	\$ -536,183	\$ 3,170,000	\$ -1,765,000	\$ 2,035,000

Expenditures by Fund

	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
Dev Impact Fees - Transp	\$ 295,231	\$ 425,360	\$ 450,000	\$ 2,000,000	\$ 700,000
Dev Impact Fees - Rec/Park	0	0	0	2,500,000	0
Total	\$ 295,231	\$ 425,360	\$ 450,000	\$ 4,500,000	\$ 700,000



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	2020-21 Actual	2021-22 Actual	2022-23	2023-24	2024-25
			Revised Budget	Adopted Budget	Adopted Budget
▼ Revenues	\$ 25,880,991	\$ 11,263,222	\$ 43,650,671	\$ 59,189,439	\$ 18,993,651
▶ Transfers In	11,255,357	7,909,248	25,566,519	41,140,000	12,916,000
▶ Intergovernmental Revenue	10,512,546	-260,315	14,313,386	12,211,000	0
▶ Fees and Charges for Services	3,817,909	3,326,825	3,780,791	5,579,439	5,809,901
▶ Licenses and Permits	162,904	272,306	82,500	155,000	162,750
▶ Other Revenue	93,196	256,175	-227,525	50,000	50,000
▶ Taxes	32,918	26,524	27,000	0	0
▶ Investment and Property Income	6,160	-267,540	108,000	54,000	55,000
▼ Expenses	24,352,080	13,796,618	48,507,447	59,368,060	18,968,223
▶ Capital Outlay	1,513	9,838,267	43,166,333	53,605,000	13,021,000
▶ Salaries and Employee Benefits	4,508,446	4,644,856	6,094,694	6,377,735	6,623,006
▶ Operating Expenditures	16,620,006	253,830	248,252	192,600	197,100
▶ Transfers Out	3,883,026	94,918	0	0	0
▶ Cost Allocation	-660,911	-1,035,253	-1,001,832	-807,275	-872,883
Revenues Less Expenses	\$ 1,528,911	\$ -2,533,396	\$ -4,856,776	\$ -178,621	\$ 25,428

Expenditures by Program/Project

Collapse All	2020-21 Actual	2021-22 Actual	2022-23	2023-24	2024-25
			Revised Budget	Adopted Budget	Adopted Budget
▼ Public Works	\$ 13,933,734	\$ 9,502,180	\$ 21,281,724	\$ 22,547,060	\$ 16,413,223
Engineering & Inspection	4,129,042	4,038,680	5,247,851	5,773,545	6,004,560
Pavement Management	2,918,353	967,832	4,091,220	4,678,000	4,491,000
Urban Forest - Trees	1,159,297	1,680,448	3,103,755	0	0
Sidewalks	569,890	877,611	1,050,000	1,000,000	1,000,000
Traffic Signals & Systems	1,090,797	494,174	975,563	750,000	750,000
AP Big Whites Painting	0	82,203	1,400,000	1,000,000	1,000,000

	Alameda Point Facility Rehabilitation	0	0	0	3,200,000	0
	Stormwater Management	564,843	265,293	984,265	675,000	675,000
	Stormwater Pump Station	79,614	350,816	1,827,925	400,000	400,000
	Sea Level Rise-Veterans Court & BFI	37,539	26,347	2,000,000	69,984	72,333
	Lagoon Maintenance	411,668	238,965	342,440	750,000	250,000
	Street, Park & Park Light	477,337	170,796	-1,634,821	1,291,000	1,300,000
	Signs, Pavement Markings	246,038	226,246	237,748	250,000	250,000
	Inner Harbor Tidal Canal	1,077,470	44,819	0	0	0
	Parking	726	883	0	1,000,000	0
	HBBP Improvements	0	0	900,000	0	0
	Long Term Adaptation Plan (OLU)	0	0	0	840,000	0
	Shoreline Maintenance	65,540	12,863	51,000	500,000	50,000
	Sea Level Rise Adaptation	109,651	10,858	504,563	0	0
	Shoreline Park Pathway Lighting	531,278	0	0	0	0
	Transit Stop Enhancements	0	0	0	200,000	200,000
	Green Infrastructure/Trash Capture	0	0	140,000	100,000	100,000
	Library Improvements	0	43,150	0	150,000	0
	Fire Station #1 Improvements	150,000	0	0	0	0
	Parking-Main Street	124,522	10,740	559	0	0
	Commercial/Slow Streets	102,078	26,267	0	0	0
	Bayview Weir	47,138	76,788	-13,696	0	0
	Parking-Harbor Bay	46,392	11,102	0	0	0
	RESHAP	0	20,623	24,378	0	0
	Climate Plan	10,340	0	0	0	0
	Harbor Bay Lagoon Gate	9,551	0	0	0	0
	Otis/Pacific Resurfacing	0	0	-8,971	0	0
	Lagoons	745	0	-38,318	0	0
	PW Administration	-26,118	-175,322	96,263	-80,469	-129,670
	▼ Planning/Bldg/Transportation	3,738,626	1,765,883	15,536,815	14,923,000	1,550,000
	Central Ave Safety Improvements	724,278	697,554	12,200,000	6,325,000	0
	Clement & Tilden Way Complete St	1,547,928	55,422	0	6,481,000	0
	Traffic Calming	215,248	293,266	2,263,942	250,000	250,000
	Lincoln/Marshall Safety Improvements	0	88,336	61,629	1,067,000	500,000
	Clement Ave CAT - Grand to Broadway	206,957	426,774	33,299	500,000	0
	Active Transportation Plan Projects	0	0	500,000	0	500,000
	Otis Drive Traffic Calming	825,563	60,060	50	0	0
	Safe Routes to School	0	30,580	143,871	300,000	300,000
	Cross Alameda Trail	218,652	67,740	34,025	0	0
	West End Bike/Ped Crossing	0	0	207,500	0	0
	Smart Cities/Trfc Signal Modernization	0	0	100,000	0	0
	Bay Farm Island Intersection Ctrl	0	42,465	0	0	0
	Bike/Ped	0	3,687	-7,500	0	0
	▼ Recreation and Parks	3,904,024	2,524,244	4,888,913	21,898,000	1,005,000
	New City Aquatic Center	77,000	6,774	0	15,000,000	0
	Estuary Park	0	-1,459	324,000	5,000,000	0
	Sweeney Park	1,549,688	1,448,609	272,892	0	0

Littlejohn Park Rebuild	0	231,142	1,896,071	0	0
Park Maintenance	86,053	412,200	664,045	389,000	380,000
Playground Replacement	335,595	82,031	497,027	285,000	325,000
De-Pave Park	25,000	0	800,000	50,000	0
Park Trails/Sidewalk Repair	100,382	0	50,000	424,000	300,000
Marina Vlg Pk Renovation	0	0	0	750,000	0
Golf Parking Lot Imp	430,434	0	277,000	0	0
Krusi Park	324,374	101,341	0	0	0
Encinal Boat Ramp Design	124,437	93,965	88,379	0	0
AP Gym-Modular Restroom	200,769	0	0	0	0
Mastick Center Improvements	99,376	71,837	19,500	0	0
Park Irrigation Improvements	91,521	82,767	0	0	0
Woodstock Park Rec Center	98,496	74,757	0	0	0
Park ADA Upgrades	100,000	54,329	0	0	0
Emma Hood Pool Repairs	250,000	-162,750	0	0	0
Park Light / Court Resurface	0	28,701	0	0	0
Mastick Front Entry Imp	10,898	0	0	0	0
► Base Reuse & Economic Development	0	0	6,799,995	0	0
► Information Technology	2,355,524	4,311	0	0	0
▼ Non-Department	420,173	0	0	0	0
COVID-19	411,351	0	0	0	0
COVID Testing Site	8,822	0	0	0	0
Total	\$ 24,352,080	\$ 13,796,618	\$ 48,507,447	\$ 59,368,060	\$ 18,968,223



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	2020-21 Actual	2021-22 Actual	2022-23	2023-24	2024-25
			Revised Budget	Adopted Budget	Adopted Budget
▼ Revenues	\$ 284,529	\$ 126,000	\$ 130,000	\$ 130,000	\$ 130,000
▶ Fees and Charges for Services	283,253	129,859	130,000	130,000	130,000
▶ Investment and Property Income	1,276	-3,859	0	0	0
▼ Expenses	126,802	0	130,000	133,339	133,506
▶ Operating Expenditures	125,353	0	130,000	130,000	130,000
▶ Cost Allocation	1,449	0	0	3,339	3,506
Revenues Less Expenses	\$ 157,727	\$ 126,000	\$ 0	\$ -3,339	\$ -3,506



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	2020-21 Actual	2021-22 Actual	2022-23	2023-24	2024-25
			Revised Budget	Adopted Budget	Adopted Budget
▼ Revenues	\$ 567,653	\$ 72,620	\$ 595,000	\$ 618,000	\$ 643,000
▶ Intergovernmental Revenue	530,782	18,067	525,000	528,000	533,000
▶ Investment and Property Income	36,871	54,553	70,000	90,000	110,000
▼ Expenses	567,548	72,621	595,000	618,000	643,000
▶ Operating Expenditures	567,548	72,621	595,000	615,000	640,000
▶ Salaries and Employee Benefits	0	0	0	3,000	3,000
Revenues Less Expenses	\$ 105	\$ -1	\$ 0	\$ 0	\$ 0

Expenditures by Fund

	2020-21 Actual	2021-22 Actual	2022-23	2023-24	2024-25
			Revised Budget	Adopted Budget	Adopted Budget
HOME	\$ 530,782	\$ 18,068	\$ 525,000	\$ 528,000	\$ 533,000
HOME Loan Repayment	36,766	54,553	70,000	90,000	110,000
Total	\$ 567,548	\$ 72,621	\$ 595,000	\$ 618,000	\$ 643,000



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	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
▼ Revenues	\$ 1,951,410	\$ 2,077,223	\$ 4,175,263	\$ 2,161,000	\$ 2,170,000
▶ Intergovernmental Revenue	1,537,745	1,537,784	4,014,463	2,001,000	2,010,000
▶ Transfers In	266,209	243,894	80,400	80,000	80,000
▶ Investment and Property Income	147,237	295,455	80,400	80,000	80,000
▶ Other Revenue	220	90	0	0	0
▶ Expenses	2,070,163	2,025,572	4,175,264	2,164,926	2,173,106
Revenues Less Expenses	\$ -118,752	\$ 51,651	\$ -1	\$ -3,926	\$ -3,106

Expenditures by Fund

	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
CDBG	\$ 947,995	\$ 1,384,751	\$ 3,447,752	\$ 2,034,926	\$ 2,043,106
Special CDBG Grants	855,959	396,927	647,112	50,000	50,000
CDBG Loan Repayment	266,209	243,894	80,400	80,000	80,000
Total	\$ 2,070,163	\$ 2,025,572	\$ 4,175,264	\$ 2,164,926	\$ 2,173,106

Expenditures by Program

Collapse All	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
▼ City Manager	\$ 1,955,163	\$ 1,910,572	\$ 4,050,264	\$ 2,039,926	\$ 2,048,106
Public Improvements	193,759	134,718	1,950,068	800,000	800,000
Residential Rehabilitation	282,408	771,983	751,755	500,000	500,000
CARES Act	855,959	396,927	647,112	50,000	50,000
CDBG Administration	204,689	95,842	230,000	243,088	250,864
Public Services	98,614	196,243	215,929	225,000	225,000
Housing	266,209	243,894	80,400	80,000	80,000
Residential Rehab Admin	53,524	70,965	175,000	141,838	142,242
▼ Base Reuse & Economic Development	115,000	115,000	125,000	125,000	125,000
Economic Development	115,000	115,000	125,000	125,000	125,000
Total	\$ 2,070,163	\$ 2,025,572	\$ 4,175,264	\$ 2,164,926	\$ 2,173,106



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	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
▼ Revenues	\$ 125,096	\$ 23,733	\$ 783,500	\$ 733,500	\$ 733,500
▶ Fees and Charges for Services	95,307	5,000	682,500	682,500	682,500
▶ Investment and Property Income	15,808	17,233	101,000	51,000	51,000
▶ Other Revenue	13,981	1,500	0	0	0
▼ Expenses	157,988	137,805	417,893	272,699	277,972
▶ Operating Expenditures	110,300	91,356	374,783	142,000	142,000
▶ Salaries and Employee Benefits	35,842	32,547	28,548	114,308	119,011
▶ Cost Allocation	11,846	13,902	14,562	16,391	16,961
Revenues Less Expenses	\$ -32,893	\$ -114,072	\$ 365,607	\$ 460,801	\$ 455,528



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. The Rent Stabilization program is managed by the City Attorney's Office.

Revenues vs. Expenditures

Collapse All	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
▼ Revenues	\$ 1,685,482	\$ 1,791,079	\$ 1,780,000	\$ 2,020,000	\$ 2,079,000
▶ Fees and Charges for Services	1,658,318	1,787,713	1,780,000	1,945,000	2,004,000
▶ Fines/Forfeiture/Penalty	25,964	26,070	0	75,000	75,000
▶ Investment and Property Income	1,200	-22,705	0	0	0
▼ Expenses	1,703,952	1,893,055	2,113,105	1,934,553	1,985,543
▶ Salaries and Employee Benefits	479,866	548,749	1,510,636	1,377,209	1,424,846
▼ Operating Expenditures	1,147,518	1,254,229	472,461	355,000	355,000
▶ Services	1,123,329	1,236,381	286,603	178,000	178,000
▶ Supplies	15,830	8,714	166,358	166,000	166,000
▶ Travel and Education	0	0	11,000	11,000	11,000
▶ Fees and Charges	8,358	9,135	0	0	0
▶ Utilities	0	0	8,500	0	0
▶ Cost Allocation	76,568	90,077	130,008	202,344	205,697
Revenues Less Expenses	\$ -18,470	\$ -101,977	\$ -333,105	\$ 85,447	\$ 93,457



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	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
▼ Revenues	\$ 1,344,773	\$ -23,666	\$ 701,000	\$ 701,000	\$ 701,000
▶ Fees and Charges for Services	1,262,944	0	700,000	700,000	700,000
▶ Investment and Property Income	81,484	-23,666	1,000	1,000	1,000
▶ Other Revenue	345	0	0	0	0
▼ Expenses	349,861	482,906	638,114	397,682	403,302
▶ Operating Expenditures	331,642	451,968	615,174	356,000	356,000
▶ Salaries and Employee Benefits	7,347	19,036	10,455	23,335	28,079
▶ Cost Allocation	10,871	11,902	12,485	18,347	19,223
Revenues Less Expenses	\$ 994,913	\$ -506,572	\$ 62,886	\$ 303,318	\$ 297,698



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



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



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	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
▼ Revenues	\$ 1,758,932	\$ 1,864,743	\$ 2,297,500	\$ 2,202,500	\$ 2,202,500
▶ Intergovernmental Revenue	1,764,098	1,886,949	2,297,500	2,202,500	2,202,500
▶ Other Revenue	0	4,330	0	0	0
▶ Investment and Property Income	-5,166	-26,537	0	0	0
▼ Expenses	2,144,474	2,065,041	2,117,414	2,136,518	2,185,596
▶ Transfers Out	1,348,654	1,236,595	950,000	1,050,000	1,050,000
▶ Operating Expenditures	295,946	343,573	448,166	407,200	433,467
▶ Cost Allocation	368,342	332,802	369,335	319,015	330,140
▶ Salaries and Employee Benefits	131,532	152,071	349,913	360,303	371,989
Revenues Less Expenses	\$ -385,542	\$ -200,298	\$ 180,086	\$ 65,982	\$ 16,904



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	2020-21 Actual	2021-22 Actual	2022-23	2023-24	2024-25
			Revised Budget	Adopted Budget	Adopted Budget
▼ Revenues	\$ 1,495,868	\$ 1,715,888	\$ 1,750,000	\$ 1,940,000	\$ 1,940,000
▶ Intergovernmental Revenue	1,490,523	1,746,125	1,750,000	1,940,000	1,940,000
▶ Investment and Property Income	5,345	-30,237	0	0	0
▼ Expenses	2,881,868	244,421	1,850,000	2,300,000	2,000,000
▶ Transfers Out	2,881,868	244,421	1,850,000	2,300,000	2,000,000
Revenues Less Expenses	\$ -1,386,001	\$ 1,471,467	\$ -100,000	\$ -360,000	\$ -60,000



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	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
▼ Revenues	\$ 342,247	\$ 310,483	\$ 305,000	\$ 312,000	\$ 312,000
▶ Intergovernmental Revenue	325,823	314,674	300,000	312,000	312,000
▶ Investment and Property Income	16,424	-4,192	5,000	0	0
▼ Expenses	520,000	110,555	380,709	200,000	300,000
▶ Transfers Out	520,000	110,555	380,709	200,000	300,000
Revenues Less Expenses	\$ -177,753	\$ 199,928	\$ -75,709	\$ 112,000	\$ 12,000



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	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
▼ Revenues	\$ 597,058	\$ 812,109	\$ 809,000	\$ 825,000	\$ 825,000
▶ Investment and Property Income	597,058	812,109	809,000	825,000	825,000
▼ Expenses	844,025	616,818	958,649	1,369,944	834,228
▶ Salaries and Employee Benefits	353,316	345,090	335,377	342,581	355,016
▶ Operating Expenditures	307,676	153,745	465,000	362,000	362,000
▶ Transfers Out	72,601	12,904	51,000	600,000	50,000
▶ Cost Allocation	110,432	105,079	107,272	65,363	67,212
Revenues Less Expenses	\$ -246,967	\$ 195,291	\$ -149,649	\$ -544,944	\$ -9,228



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	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
▼ Revenues	\$ 14,070	\$ 23,623	\$ 0	\$ 0	\$ 0
▶ Investment and Property Income	14,070	23,623	0	0	0
▼ Expenses	97,415	50,000	15,000	15,000	15,000
▶ Transfers Out	97,415	50,000	15,000	15,000	15,000
Revenues Less Expenses	\$ -83,345	\$ -26,377	\$ -15,000	\$ -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	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
▼ Revenues	\$ 2,831	\$ -975	\$ 1,500	\$ 0	\$ 0
▶ Fines/Forfeiture/Penalty	3,005	0	0	0	0
▶ Intergovernmental Revenue	0	0	500	0	0
▶ Investment and Property Income	-174	-975	1,000	0	0
▶ Expenses	28,046	0	10,550	0	0
Revenues Less Expenses	\$ -25,216	\$ -975	\$ -9,050	\$ 0	\$ 0



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	2020-21 Actual	2021-22 Actual	2022-23	2023-24	2024-25
			Revised Budget	Adopted Budget	Adopted Budget
▼ Revenues	\$ 1,173,833	\$ 561,424	\$ 933,376	\$ 33,000	\$ 33,000
▶ Intergovernmental Revenue	946,627	376,267	288,376	12,000	12,000
▶ Transfers In	216,244	183,026	645,000	21,000	21,000
▶ Other Revenue	12,415	6,483	0	0	0
▶ Investment and Property Income	-1,453	-4,351	0	0	0
▼ Expenses	1,693,787	1,464,959	1,158,396	33,000	33,000
▶ Salaries and Employee Benefits	1,597,847	1,438,602	1,104,341	12,000	12,000
▶ Operating Expenditures	63,393	6,483	36,500	21,000	21,000
▶ Cost Allocation	32,547	19,874	17,555	0	0
Revenues Less Expenses	\$ -519,954	\$ -903,535	\$ -225,020	\$ 0	\$ 0



Police Grants

Special Revenue Fund (221)

Accounts for revenues and expenditures for the State Citizens Option for Public Safety (COPS) Programs, Office of Traffic Safety Grants, Justice Assistance Grants, and other law enforcement grants.

Revenues vs. Expenditures

Expand All	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
► Revenues	\$ 810,652	\$ 182,053	\$ 242,861	\$ 60,142	\$ 0
▼ Expenses	787,739	177,771	242,861	60,142	0
► Capital Outlay	560,503	67,622	22,500	0	0
► Operating Expenditures	52,068	50,149	160,361	60,142	0
► Transfers Out	115,168	0	60,000	0	0
► Salaries and Employee Benefits	60,000	60,000	0	0	0
Revenues Less Expenses	\$ 22,913	\$ 4,282	\$ 0	\$ 0	\$ 0

Expenditures by Grant Program

Collapse All	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
▼ Police	\$ 787,739	\$ 177,771	\$ 242,861	\$ 60,142	\$ 0
Police Grants	727,739	67,622	0	0	0
Vehicle Abatement	60,000	60,000	85,000	0	0
Police Grants - SAVE	0	31,085	100,000	0	0
Police Grants - Byrne JAG	0	1,583	37,861	12,400	0
Police Grants - Officer Wellness	0	0	0	47,742	0
Police Grants - State Mandated	0	0	20,000	0	0
State COPS Grant	0	17,481	0	0	0
Total	\$ 787,739	\$ 177,771	\$ 242,861	\$ 60,142	\$ 0



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

Collapse All	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
▼ Revenues	\$ 0	\$ 130,267	\$ 12,789,299	\$ 1,267,520	\$ 1,241,520
▶ Intergovernmental Revenue	0	130,186	6,852,145	1,267,520	1,241,520
▶ Transfers In	0	0	5,937,154	0	0
▶ Investment and Property Income	0	81	0	0	0
▼ Expenses	0	130,186	12,794,035	1,267,520	1,241,520
▶ Operating Expenditures	0	130,186	10,192,259	1,215,520	1,189,520
▶ Transfers Out	0	0	2,601,776	0	0
▶ Salaries and Employee Benefits	0	0	0	52,000	52,000
Revenues Less Expenses	\$ 0	\$ 81	\$ -4,736	\$ 0	\$ 0

Expenditures by Grant Program

Collapse All	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
▼ City Manager	\$ 0	\$ 95,264	\$ 12,671,977	\$ 1,154,270	\$ 1,241,520
Dignity Village Operations	0	0	8,287,154	0	0
Perm Local Housing Allocation	0	75,000	1,824,243	868,500	955,750
Homekey 2.0 Grant	0	0	2,555,844	0	0
Housing	0	20,264	4,736	285,770	285,770
▼ Planning/Bldg/Transportation	0	0	122,058	113,250	0
Energy Efficiency Community Block Grant	0	0	0	113,250	0
CalAPP Solar Grant	0	0	60,000	0	0
ABAG REAP Grant	0	0	58,058	0	0
Historic Preservation	0	0	4,000	0	0
▼ Library	0	34,922	0	0	0
NPS JACS Grant	0	34,922	0	0	0
Total	\$ 0	\$ 130,186	\$ 12,794,035	\$ 1,267,520	\$ 1,241,520



American Rescue Plan Act of 2021 (ARPA)

Special Revenue Fund (223)

Accounts for revenues and expenditures for the Coronavirus State and Local Fiscal Recovery Funds (SLFRF), a part of the American Rescue Plan Act of 2021. The City of Alameda received a total of approximately \$28.68 million in ARPA Funding for use through December 31, 2026.

Revenues vs. Expenditures

Expand All	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
▼ Revenues	\$ 0	\$ 47,347	\$ 21,970,686	\$ 0	\$ 1,304,622
▶ Intergovernmental Revenue	0	47,347	21,970,686	0	1,304,622
▼ Expenses	0	47,347	21,970,686	0	1,304,622
▶ Transfers Out	0	24,989	16,310,686	0	1,304,622
▶ Operating Expenditures	0	22,358	5,140,000	0	0
▶ Salaries and Employee Benefits	0	0	520,000	0	0
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. County Measure B one-half cent sales tax collection ended on March 31, 2022. On April 1, 2022, the Measure BB sales tax rate increased from one-half cent to one cent.

Revenues vs. Expenditures

Collapse All	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
▼ Revenues	\$ 5,595,130	\$ 5,985,213	\$ 5,472,000	\$ 5,720,000	\$ 5,889,000
▶ Intergovernmental Revenue	5,461,320	6,135,118	5,472,000	5,720,000	5,889,000
▶ Investment and Property Income	133,810	-149,905	0	0	0
▼ Expenses	1,574,414	4,661,345	6,556,200	9,638,100	6,210,600
▶ Transfers Out	1,574,414	4,661,345	6,556,200	9,638,100	6,210,600
Revenues Less Expenses	\$ 4,020,716	\$ 1,323,867	\$ -1,084,200	\$ -3,918,100	\$ -321,600

Expenditures by Fund

	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
County Measure BB Streets/Road	\$ 316,137	\$ 1,630,118	\$ 3,400,000	\$ 8,209,000	\$ 4,802,000
County Measure B Streets/Roads	413,846	2,163,687	1,930,000	0	0
County Measure BB Bike/Ped	214,410	199,552	364,000	777,000	726,000
County Measure BB Paratransit	130,904	117,411	211,800	652,100	682,600
County Measure B Bike/Ped	295,447	350,415	481,000	0	0
County Measure B Paratransit	203,670	200,163	169,400	0	0
Total	\$ 1,574,414	\$ 4,661,345	\$ 6,556,200	\$ 9,638,100	\$ 6,210,600



Commercial Revitalization

Special Revenue Fund (240)

Accounts for funds to be used for the City's Commercial Revitalization programs, including 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	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
▼ Revenues	\$ 571,224	\$ 1,064,860	\$ 624,115	\$ 830,000	\$ 850,000
▶ Investment and Property Income	84,884	793,288	453,115	580,000	600,000
▶ Fees and Charges for Services	90,090	255,278	151,000	250,000	250,000
▶ Transfers In	325,000	16,295	20,000	0	0
▶ Other Revenue	71,250	0	0	0	0
▼ Expenses	805,161	626,962	1,298,612	860,228	887,055
▶ Operating Expenditures	436,954	240,501	853,388	430,700	430,700
▶ Transfers Out	329,000	345,295	402,000	413,000	439,000
▶ Cost Allocation	39,207	41,166	43,224	16,528	17,355
Revenues Less Expenses	\$ -233,937	\$ 437,899	\$ -674,497	\$ -30,228	\$ -37,055

Expenditures by Program

Collapse All	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
▼ Base Reuse & Economic Development	\$ 805,161	\$ 626,962	\$ 1,298,612	\$ 860,228	\$ 887,055
Theater Complex	329,000	329,000	402,000	413,000	439,000
Public Art	84,985	94,557	322,655	430,700	430,700
Façade Improvement	70,056	90,032	340,806	0	0
Marketing/Business Attraction	198,396	93,189	196,959	0	0
Economic Development	122,724	20,184	36,193	16,528	17,355
Total	\$ 805,161	\$ 626,962	\$ 1,298,612	\$ 860,228	\$ 887,055



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. This fund will be closed out in FY 2023-24 as there is no longer leasing activity associated with the FISC property which was redeveloped as Alameda Landing. Economic development activities are budgeted in the General Fund in FY 2023-24 going forward.

Revenues vs. Expenditures

Collapse All	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
▼ Revenues	\$ 1,919	\$ -37,378	\$ 10,000	\$ 0	\$ 0
▶ Other Revenue	7,604	90	0	0	0
▶ Investment and Property Income	-5,685	-37,468	10,000	0	0
▼ Expenses	1,060,576	828,247	983,606	675,000	0
▶ Salaries and Employee Benefits	480,883	475,861	482,504	0	0
▶ Operating Expenditures	333,405	174,860	369,798	0	0
▶ Transfers Out	93,000	0	0	675,000	0
▶ Cost Allocation	153,288	177,526	116,304	0	0
▶ Capital Outlay	0	0	15,000	0	0
Revenues Less Expenses	\$ -1,058,657	\$ -865,625	\$ -973,606	\$ -675,000	\$ 0



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	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
▼ Revenues	\$ 336,980	\$ 574,091	\$ 364,496	\$ 461,000	\$ 463,000
▶ Investment and Property Income	196,380	509,347	296,496	363,000	365,000
▶ Fees and Charges for Services	72,978	79,718	40,000	84,000	84,000
▶ Other Revenue	67,621	-14,974	28,000	14,000	14,000
▼ Expenses	72,555	341,839	589,128	330,867	330,940
▶ Transfers Out	106,000	256,000	533,000	0	0
▶ Operating Expenditures	-50,000	52,348	20,400	329,400	329,400
▶ Cost Allocation	16,555	33,491	35,728	1,467	1,540
Revenues Less Expenses	\$ 264,424	\$ 232,253	\$ -224,632	\$ 130,133	\$ 132,060



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	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
▼ Revenues	\$ 24,633	\$ 105,538	\$ 92,000	\$ 137,000	\$ 142,000
▶ Other Revenue	25,387	116,835	80,000	110,000	115,000
▶ Fees and Charges for Services	0	-2,980	0	15,000	15,000
▶ Investment and Property Income	-755	-8,317	12,000	12,000	12,000
▼ Expenses	57,158	88,466	123,075	142,215	145,683
▶ Operating Expenditures	46,260	88,466	123,075	136,951	140,156
▶ Transfers Out	10,898	0	0	0	0
▶ Cost Allocation	0	0	0	5,264	5,527
Revenues Less Expenses	\$ -32,526	\$ 17,072	\$ -31,075	\$ -5,215	\$ -3,683



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	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
▼ Revenues	\$ 1,191	\$ 35,505	\$ 0	\$ 0	\$ 0
▶ Other Revenue	100	50,010	0	0	0
▶ Investment and Property Income	1,091	-14,505	0	0	0
▼ Expenses	0	20,489	50,000	51,310	51,375
▶ Operating Expenditures	0	20,489	50,000	50,000	50,000
▶ Cost Allocation	0	0	0	1,310	1,375
Revenues Less Expenses	\$ 1,191	\$ 15,016	\$ -50,000	\$ -51,310	\$ -51,375



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	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
▼ Revenues	\$ 436	\$ -6,138	\$ 0	\$ 0	\$ 0
▶ Investment and Property Income	436	-6,138	0	0	0
▼ Expenses	0	71,837	0	0	0
▶ Transfers Out	0	71,837	0	0	0
Revenues Less Expenses	\$ 436	\$ -77,975	\$ 0	\$ 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	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
▼ Revenues	\$ 225,426	\$ 204,191	\$ 228,170	\$ 237,258	\$ 237,258
▶ Taxes	223,696	228,170	228,170	237,258	237,258
▶ Investment and Property Income	1,730	-23,979	0	0	0
▼ Expenses	208,294	215,073	271,817	271,380	280,455
▶ Operating Expenditures	71,464	85,026	122,790	151,200	155,400
▶ Salaries and Employee Benefits	93,052	88,827	107,034	51,998	53,803
▶ Cost Allocation	43,779	41,220	41,993	68,182	71,252
Revenues Less Expenses	\$ 17,132	\$ -10,882	\$ -43,647	\$ -34,122	\$ -43,197



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	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
▼ Revenues	\$ 562,969	\$ 1,471,820	\$ 1,332,327	\$ 1,385,527	\$ 1,385,887
▶ Taxes	0	875,895	875,895	910,931	910,931
▶ Fees and Charges for Services	564,358	597,964	456,432	474,596	474,956
▶ Other Revenue	7,500	1,026	0	0	0
▶ Investment and Property Income	-8,889	-3,065	0	0	0
▼ Expenses	1,450,634	476,065	1,156,225	1,119,923	1,127,176
▶ Operating Expenditures	411,150	144,524	483,477	457,800	453,500
▶ Transfers Out	604,356	0	318,000	318,000	318,000
▶ Salaries and Employee Benefits	266,552	191,820	212,572	233,006	239,885
▶ Cost Allocation	168,576	139,721	142,176	111,117	115,791
Revenues Less Expenses	\$ -887,664	\$ 995,755	\$ 176,102	\$ 265,604	\$ 258,711



Integrated Waste

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	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
▼ Revenues	\$ -73,495	\$ 134,058	\$ 390,716	\$ 262,666	\$ 264,000
▶ Intergovernmental Revenue	271,855	160,098	390,716	262,666	264,000
▶ Investment and Property Income	2,650	-26,040	0	0	0
▶ Other Revenue	-348,000	0	0	0	0
▼ Expenses	270,747	410,502	925,084	505,855	549,963
▶ Operating Expenditures	165,549	213,296	673,301	223,016	257,250
▶ Salaries and Employee Benefits	77,089	141,829	157,279	177,937	183,193
▶ Cost Allocation	24,837	55,377	54,504	104,902	109,520
▶ Capital Outlay	3,272	0	40,000	0	0
Revenues Less Expenses	\$ -344,242	\$ -276,444	\$ -534,368	\$ -243,189	\$ -285,963

Expenditures by Program

Collapse All	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
▼ Public Works	\$ 270,747	\$ 410,502	\$ 925,084	\$ 505,855	\$ 549,963
County Measure D Admin	236,873	390,653	758,368	474,189	516,963
SB1383 Grant	0	0	115,019	0	0
CA Beverage Grants	0	0	40,514	19,666	21,000
Used Oil Recycling	13,840	9,109	11,183	12,000	12,000
Bottle/Can Recycling	20,033	10,740	0	0	0
Total	\$ 270,747	\$ 410,502	\$ 925,084	\$ 505,855	\$ 549,963



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	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
▼ Revenues	\$ 4,872,101	\$ 4,545,571	\$ 5,405,134	\$ 5,986,702	\$ 6,077,829
▶ Fees and Charges for Services	2,353,299	2,329,923	2,940,000	3,037,588	3,128,715
▶ Taxes	2,444,428	2,241,613	2,456,615	2,949,114	2,949,114
▶ Transfers In	67,000	0	0	0	0
▶ Other Revenue	19,521	16,999	8,519	0	0
▶ Investment and Property Income	-12,146	-42,964	0	0	0
▼ Expenses	4,412,657	4,215,366	5,115,352	5,049,810	5,117,803
▶ Salaries and Employee Benefits	1,629,248	1,543,095	1,642,754	1,723,915	1,714,242
▶ Cost Allocation	1,275,985	1,202,240	1,030,076	1,213,945	1,253,261
▶ Transfers Out	795,518	703,530	1,100,000	1,175,000	1,175,000
▶ Operating Expenditures	711,906	766,500	1,342,522	936,950	975,300
Revenues Less Expenses	\$ 459,444	\$ 330,205	\$ 289,782	\$ 936,892	\$ 960,026



Parking

Special Revenue Funds (265)

Accounts for revenues collected from parking meters, parking enforcement, 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	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
▼ Revenues	\$ 500,787	\$ 907,095	\$ 2,238,672	\$ 1,903,000	\$ 2,088,000
▶ Fees and Charges for Services	444,782	666,785	1,343,000	1,003,000	1,138,000
▶ Fines/Forfeiture/Penalty	60,000	259,656	645,672	900,000	950,000
▶ Transfers In	0	0	250,000	0	0
▶ Other Revenue	0	16,000	0	0	0
▶ Investment and Property Income	-3,995	-35,346	0	0	0
▼ Expenses	970,518	1,334,847	2,985,596	2,334,327	2,374,875
▶ Operating Expenditures	346,271	351,958	1,602,942	701,800	691,300
▶ Cost Allocation	159,807	527,660	595,744	663,582	694,654
▶ Salaries and Employee Benefits	213,714	204,347	536,910	718,945	738,921
▶ Transfers Out	250,726	250,883	250,000	250,000	250,000
Revenues Less Expenses	\$ -469,731	\$ -427,752	\$ -746,924	\$ -431,327	\$ -286,875

Expenditures by Program

Collapse All	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
▼ Public Works	\$ 970,518	\$ 1,334,847	\$ 2,985,596	\$ 2,334,327	\$ 2,374,875
On-Street Parking	455,417	544,535	1,442,401	843,339	856,934
Civic Center Garage	515,101	715,655	936,440	885,084	905,512
Parking Enforcement	0	74,607	606,755	605,904	612,429
PW Administration	0	50	0	0	0
Total	\$ 970,518	\$ 1,334,847	\$ 2,985,596	\$ 2,334,327	\$ 2,374,875



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	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
▼ Revenues	\$ 7,630	\$ 7,126	\$ 8,500	\$ 0	\$ 0
▶ Fees and Charges for Services	7,500	7,500	8,500	0	0
▶ Investment and Property Income	130	-374	0	0	0
Revenues Less Expenses	\$ 7,630	\$ 7,126	\$ 8,500	\$ 0	\$ 0



Urban Forest

Special Revenue Fund (269)

Accounts for revenues and expenditures related to the Urban Forest Plan. Revenues come in the form of transfers from funding sources such as the Construction Improvement Tax and Gas Tax. Prior to FY 2023-24, urban forest activity was tracked in a capital project in the Capital Projects Fund. The City's Urban Forest Plan is intended to be strategic in advancing social equity and contributing to an improved quality of life by providing the benefits of the urban tree canopy to all community members, which includes improvement of overall emotional, psychological and physical health.

Revenues vs. Expenditures

Collapse All	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
▼ Revenues	\$ 0	\$ 0	\$ 0	\$ 3,342,000	\$ 3,438,000
▶ Transfers In	0	0	0	3,342,000	3,438,000
▼ Expenses	0	0	0	3,342,000	3,438,000
▶ Operating Expenditures	0	0	0	3,100,500	3,188,500
▶ Salaries and Employee Benefits	0	0	0	228,990	237,198
▶ Cost Allocation	0	0	0	12,510	12,302
Revenues Less Expenses	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0



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	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
▼ Revenues	\$ 1,683,805	\$ 1,642,823	\$ 1,803,809	\$ 2,033,119	\$ 1,863,356
▶ Taxes	1,687,273	1,670,252	1,803,809	1,927,210	1,863,356
▶ Transfers In	0	0	0	105,909	0
▶ Investment and Property Income	-3,468	-27,429	0	0	0
▼ Expenses	2,113,880	1,757,939	1,959,812	2,318,685	2,221,437
▶ Operating Expenditures	1,894,522	1,179,402	1,476,480	1,984,401	1,876,941
▶ Cost Allocation	0	272,192	272,317	249,878	261,956
▶ Transfers Out	176,000	153,063	153,063	32,805	29,524
▶ Salaries and Employee Benefits	43,359	80,533	57,952	51,600	53,016
▶ Capital Outlay	0	72,749	0	0	0
Revenues Less Expenses	\$ -430,075	\$ -115,116	\$ -156,003	\$ -285,566	\$ -358,081

Expenditures by Fund

	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
Island City Maint-84-2 Zone 5	\$ 1,132,837	\$ 773,291	\$ 779,953	\$ 1,240,250	\$ 1,136,924
Island City Maint-84-2 Zone 6	773,810	713,585	763,161	746,835	751,085
Island City Maint-84-2 Zone 4	122,609	167,526	257,194	199,454	200,598
Island City Maint-84-2 Zone 8	79,679	90,311	101,018	86,856	87,472
Island City Maint-84-2 Zone 7	1,409	6,599	50,728	30,207	30,264
Island City Maint-84-2 Zone 1	3,537	6,628	7,759	15,083	15,094
Total	\$ 2,113,880	\$ 1,757,939	\$ 1,959,812	\$ 2,318,685	\$ 2,221,437



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



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	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
▼ Revenues	\$ 114,674	\$ 111,363	\$ 120,984	\$ 163,000	\$ 163,000
▶ Taxes	114,604	116,401	120,984	121,000	121,000
▶ Transfers In	0	0	0	42,000	42,000
▶ Investment and Property Income	70	-5,038	0	0	0
▼ Expenses	122,848	139,689	217,833	187,802	188,867
▶ Operating Expenditures	52,628	56,720	129,829	71,918	72,918
▶ Salaries and Employee Benefits	37,545	59,679	64,589	66,142	68,135
▶ Cost Allocation	20,674	16,585	16,710	23,088	23,826
▶ Transfers Out	12,000	6,705	6,705	26,654	23,988
Revenues Less Expenses	\$ -8,174	\$ -28,326	\$ -96,849	\$ -24,802	\$ -25,867



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. Salaries and benefits budgeted in this fund support staff in the Public Works and Recreation and Parks departments.

Revenues vs. Expenditures

Collapse All	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
▼ Revenues	\$ 511,923	\$ 742,836	\$ 526,932	\$ 530,000	\$ 530,000
▶ Taxes	502,440	789,438	526,932	530,000	530,000
▶ Investment and Property Income	9,483	-46,601	0	0	0
▼ Expenses	94,924	365,270	648,917	698,123	707,501
▶ Operating Expenditures	90,730	104,638	347,070	362,296	361,800
▶ Salaries and Employee Benefits	0	94,511	79,623	221,493	228,702
▶ Cost Allocation	4,195	44,590	44,590	82,334	84,999
▶ Transfers Out	0	121,531	57,531	32,000	32,000
▶ Capital Outlay	0	0	120,103	0	0
Revenues Less Expenses	\$ 416,999	\$ 377,566	\$ -121,985	\$ -168,123	\$ -177,501



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	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
▼ Revenues	\$ 700,361	\$ 750,355	\$ 922,648	\$ 819,000	\$ 819,000
▶ Taxes	694,559	818,536	922,648	819,000	819,000
▶ Investment and Property Income	5,802	-68,181	0	0	0
▼ Expenses	695,581	386,347	832,181	523,950	531,494
▶ Operating Expenditures	158,895	75,990	465,403	150,000	152,100
▶ Salaries and Employee Benefits	144,655	132,819	190,225	188,417	194,406
▶ Transfers Out	364,000	88,594	88,594	90,006	85,904
▶ Cost Allocation	28,030	88,943	87,959	95,527	99,084
Revenues Less Expenses	\$ 4,780	\$ 364,009	\$ 90,467	\$ 295,050	\$ 287,506



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	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
▼ Revenues	\$ 590,344	\$ 586,441	\$ 635,000	\$ 635,000	\$ 635,000
► Taxes	586,586	594,958	635,000	635,000	635,000
► Investment and Property Income	3,758	-8,517	0	0	0
▼ Expenses	298,629	525,964	734,022	674,302	680,061
► Operating Expenditures	212,764	327,955	400,564	395,912	397,012
► Salaries and Employee Benefits	27,196	101,816	114,057	152,409	157,446
► Cost Allocation	0	31,247	30,656	84,975	88,698
► Transfers Out	0	11,827	138,827	41,006	36,905
► Capital Outlay	58,668	53,119	49,918	0	0
Revenues Less Expenses	\$ 291,716	\$ 60,477	\$ -99,022	\$ -39,302	\$ -45,061

Expenditures by Program

Collapse All	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
▼ Planning/Bldg/Transportation	\$ 166,859	\$ 199,892	\$ 254,000	\$ 269,000	\$ 269,000
Transportation Demand Mgmt	166,859	199,892	254,000	269,000	269,000
▼ Recreation and Parks	131,769	242,250	203,360	206,247	213,076
Parks Maintenance	131,769	242,250	203,360	206,247	213,076
▼ Public Works	0	83,821	276,662	199,055	197,985
PW Maintenance Administration	0	83,821	276,662	199,055	197,985
Total	\$ 298,629	\$ 525,964	\$ 734,022	\$ 674,302	\$ 680,061



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	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
▼ Revenues	\$ 2,109	\$ -30,518	\$ 0	\$ 0	\$ 0
▶ Investment and Property Income	2,109	-30,518	0	0	0
▼ Expenses	278	915	5,915	750,000	0
▶ Transfers Out	0	333	333	750,000	0
▶ Operating Expenditures	0	0	5,000	0	0
▶ Cost Allocation	278	582	582	0	0
Revenues Less Expenses	\$ 1,831	\$ -31,433	\$ -5,915	\$ -750,000	\$ 0



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	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
▼ Revenues	\$ 323	\$ -5,991	\$ 0	\$ 0	\$ 0
▶ Investment and Property Income	323	-5,991	0	0	0
▼ Expenses	7,989	22,466	89,916	0	0
▶ Operating Expenditures	0	8,550	76,000	0	0
▶ Cost Allocation	7,989	8,849	8,849	0	0
▶ Transfers Out	0	5,067	5,067	0	0
Revenues Less Expenses	\$ -7,665	\$ -28,457	\$ -89,916	\$ 0	\$ 0



Alameda Landing 13-1 Capital Improvements

Special Revenue Fund (284)

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

Revenues vs. Expenditures



Marina Cove II 11-1 Capital Improvements

Special Revenue Fund (285)

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

Revenues vs. Expenditures

Collapse All	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
▼ Revenues	\$ 224,534	\$ 195,246	\$ 227,816	\$ 230,000	\$ 230,000
▶ Taxes	220,111	215,122	227,816	230,000	230,000
▶ Investment and Property Income	4,422	-19,876	0	0	0
▼ Expenses	8,369	32,275	105,997	183,806	181,287
▶ Operating Expenditures	7,229	5,197	70,294	67,000	67,000
▶ Transfers Out	0	9,770	9,770	80,956	77,059
▶ Cost Allocation	1,141	17,063	17,063	15,692	16,353
▶ Salaries and Employee Benefits	0	244	8,870	20,158	20,875
Revenues Less Expenses	\$ 216,164	\$ 162,971	\$ 121,819	\$ 46,194	\$ 48,713



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	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
▼ Revenues	\$ 399	\$ -6,092	\$ 0	\$ 0	\$ 0
▶ Investment and Property Income	399	-6,092	0	0	0
Revenues Less Expenses	\$ 399	\$ -6,092	\$ 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



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	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
▼ Revenues	\$ 43,304,961	\$ 18,078,227	\$ 13,264,643	\$ 13,922,000	\$ 13,922,000
▼ Investment and Property Income	13,647,455	17,948,348	13,264,643	13,792,000	13,792,000
▶ Property Income	13,905,652	17,244,877	13,165,000	13,743,000	13,743,000
▶ Investment Income	-258,197	703,472	99,643	49,000	49,000
▶ Transfers In	29,454,180	0	0	0	0
▼ Other Revenue	203,325	129,879	0	130,000	130,000
▶ Other Revenue	138,324	129,879	0	130,000	130,000
▶ Developer Contributions	65,000	0	0	0	0
▶ Proceeds from Sale of Assets	1	0	0	0	0
▼ Expenses	10,209,968	15,147,802	16,195,690	19,745,600	14,735,675
▶ Operating Expenditures	7,156,401	6,649,331	9,854,629	9,688,250	9,778,250
▶ Transfers Out	715,000	5,950,349	3,802,313	7,190,000	1,990,000
▶ Salaries and Employee Benefits	1,582,588	1,765,095	1,801,924	2,208,232	2,280,994
▶ Cost Allocation	755,979	727,653	716,824	659,118	686,431
▶ Capital Outlay	0	55,374	20,000	0	0
Revenues Less Expenses	\$ 33,094,993	\$ 2,930,425	\$ -2,931,047	\$ -5,823,600	\$ -813,675

Expenditure by Program

Collapse All	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
▼ Base Reuse & Economic Development	\$ 7,848,525	\$ 12,736,928	\$ 13,667,411	\$ 17,051,489	\$ 11,965,828
Alameda Point Lease Activity	6,833,498	11,649,865	12,596,385	15,784,227	10,687,142
Alameda Point Housing Rentals	718,002	745,146	715,000	930,000	930,000
Economic Development	297,025	341,917	356,026	337,262	348,686
▼ Public Works	2,361,443	2,410,874	2,528,279	2,694,111	2,769,846
Facility Maintenance	2,361,443	2,410,874	2,528,279	2,694,111	2,769,846
Total	\$ 10,209,968	\$ 15,147,802	\$ 16,195,690	\$ 19,745,600	\$ 14,735,675



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 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	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
▼ Revenues	\$ 1,939,664	\$ 1,943,695	\$ 1,652,940	\$ 1,664,000	\$ 1,690,000
▶ Transfers In	1,942,000	1,944,200	1,652,940	1,664,000	1,690,000
▶ Investment and Property Income	-2,336	-505	0	0	0
▼ Expenses	1,939,573	1,998,906	1,653,600	1,664,000	1,690,000
▶ Debt Service	1,928,245	1,988,017	1,641,600	1,655,000	1,682,000
▶ Operating Expenditures	11,327	10,889	12,000	9,000	8,000
Revenues Less Expenses	\$ 92	\$ -55,211	\$ -660	\$ 0	\$ 0

Expenditures by Issuance

Collapse All	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
▼ Non-Department	\$ 1,360,022	\$ 1,363,095	\$ 1,001,600	\$ 1,001,000	\$ 1,001,000
2013 COPS Refi	786,550	789,950	787,600	790,000	790,000
FS3 I-Bank Debt Service	211,262	210,785	212,000	211,000	211,000
2008 COP Lib/Golf/Pol	362,210	362,360	2,000	0	0
▼ Base Reuse & Economic Development	579,550	635,811	652,000	663,000	689,000
HUD 108 Loan	579,550	635,811	652,000	663,000	689,000
Total	\$ 1,939,573	\$ 1,998,906	\$ 1,653,600	\$ 1,664,000	\$ 1,690,000



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	2020-21 Actual	2021-22 Actual	2022-23	2023-24	2024-25
			Revised Budget	Adopted Budget	Adopted Budget
▼ Revenues	\$ 658,894	\$ 592,321	\$ 626,500	\$ 627,000	\$ 629,000
▶ Taxes	654,717	605,426	611,500	627,000	629,000
▶ Investment and Property Income	4,177	-13,105	15,000	0	0
▼ Expenses	623,169	626,244	624,500	627,000	629,000
▶ Debt Service	622,419	625,494	623,500	626,000	628,000
▶ Operating Expenditures	750	750	1,000	1,000	1,000
Revenues Less Expenses	\$ 35,725	\$ -33,923	\$ 2,000	\$ 0	\$ 0



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 Base Reuse and Economic Development Department.

Revenues vs. Expenditures



Aquatic Center

Debt Service Fund (421)

Accounts for debt service on the 30-year Certificate of Participation (COPs) for a City Aquatic Center. City Council directed staff to pursue the debt issuance in February 2023 and the debt issuance is expected in September 2023. The amount financed is expected to be \$15,000,000 with an interest rate of approximately 3.95%. Funding for the debt service payments is from the General Fund.

Revenues vs. Expenditures

Collapse All	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
► Revenues	\$ 0	\$ 0	\$ 0	\$ 900,000	\$ 900,000
▼ Expenses	0	0	0	900,000	900,000
► Debt Service	0	0	0	900,000	900,000
Revenues Less Expenses	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0



Leased Equipment

Debt Service Fund (430)

Accounts for the obligations for repaying debts related to the equipment obtained through lease-to-own agreements. Funding is transferred from the General Fund. Prior to FY 2023-24, lease payments were made from the General Fund. Leased equipment includes:

1. Alameda County EMS Liability
2. 2022 Fire Boat Lease
3. 2022 Fire Truck Lease
4. 2011 Fire Apparatus Lease
5. 2012 Fire Truck Lease
6. 2014 Fire Apparatus Lease

Revenues vs. Expenditures

Collapse All	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
▼ Revenues	\$ 0	\$ 0	\$ 0	\$ 1,094,936	\$ 1,101,927
► Transfers In	0	0	0	1,094,936	1,101,927
▼ Expenses	0	0	0	1,094,936	1,101,927
► Debt Service	0	0	0	1,094,936	1,101,927
Revenues Less Expenses	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0



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	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
▼ Revenues	\$ 4,714,445	\$ 4,675,824	\$ 4,745,081	\$ 7,359,947	\$ 7,517,151
▶ Fees and Charges for Services	4,591,872	4,771,753	4,745,081	6,497,479	6,594,683
▶ Transfers In	117,000	0	0	862,468	922,468
▶ Other Revenue	-22,264	21,457	0	0	0
▶ Investment and Property Income	27,837	-117,387	0	0	0
▼ Expenses	3,602,320	3,849,768	6,739,873	5,690,502	5,103,225
▶ Capital Outlay	1,481,540	1,071,871	3,782,748	3,023,844	2,386,215
▶ Operating Expenditures	921,173	1,570,307	1,782,324	1,333,600	1,336,600
▶ Salaries and Employee Benefits	709,104	723,075	748,418	915,409	945,436
▶ Cost Allocation	425,117	428,134	426,383	417,649	434,974
▶ Debt Service	65,385	56,381	0	0	0
Revenues Less Expenses	\$ 1,112,125	\$ 826,056	\$ -1,994,792	\$ 1,669,445	\$ 2,413,926

Expenditures by Program

	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
Fleet Maintenance	\$ 2,334,916	\$ 2,752,078	\$ 2,794,125	\$ 2,666,658	\$ 2,717,010
Fleet Replacement	1,165,676	1,097,690	3,945,748	3,023,844	2,386,215
Total	\$ 3,500,592	\$ 3,849,768	\$ 6,739,873	\$ 5,690,502	\$ 5,103,225



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	2020-21 Actual	2021-22 Actual	2022-23	2023-24	2024-25
			Revised Budget	Adopted Budget	Adopted Budget
▼ Revenues	\$ 2,942,265	\$ 4,806,766	\$ 5,089,889	\$ 8,249,896	\$ 8,350,899
▶ Fees and Charges for Services	2,213,664	4,077,315	4,581,889	4,652,896	4,982,899
▶ Transfers In	732,048	800,000	508,000	3,597,000	3,368,000
▶ Other Revenue	0	1,209	0	0	0
▶ Investment and Property Income	-3,447	-71,759	0	0	0
▼ Expenses	1,704,001	4,667,549	5,571,772	8,794,429	8,925,418
▶ Capital Outlay	-1,576,499	2,498,667	2,755,491	5,750,000	5,736,000
▶ Operating Expenditures	2,678,091	1,384,847	1,972,424	2,090,463	2,192,681
▶ Salaries and Employee Benefits	354,899	433,643	513,809	617,754	646,323
▶ Cost Allocation	247,510	350,391	330,049	336,212	350,414
Revenues Less Expenses	\$ 1,238,263	\$ 139,217	\$ -481,883	\$ -544,533	\$ -574,519

Expenditures by Program

Collapse All	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
▼ Public Works	\$ 1,228,502	\$ 3,747,358	\$ 5,571,772	\$ 8,794,429	\$ 8,925,418
City Buildings	465,475	1,377,956	2,755,491	5,750,000	5,736,000
Facility Maintenance	1,673,710	2,133,016	2,816,282	3,044,429	3,189,418
Shoreline Park Pathway Lighting	398,708	292,026	0	0	0
City Buildings - Public Safety	218,317	9,878	0	0	0
Inactive CIP	19,500	0	0	0	0
Facility Replacement	-1,547,208	-65,519	0	0	0
▼ Recreation and Parks	475,499	920,496	0	0	0
AP Gym-Modular Restroom	304,853	409,583	0	0	0
Godfrey Restroom Replacement	98,357	468,739	0	0	0
Leydecker Park Rec Center	66,880	42,174	0	0	0
Officer's Club Improvements	5,409	0	0	0	0
► Non-Department	0	-305	0	0	0
Total	\$ 1,704,001	\$ 4,667,549	\$ 5,571,772	\$ 8,794,429	\$ 8,925,418



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	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
▼ Revenues	\$ 147,621	\$ 130,238	\$ 131,000	\$ 259,987	\$ 260,431
▶ Fees and Charges for Services	148,000	131,000	131,000	259,987	260,431
▶ Investment and Property Income	-379	-763	0	0	0
▼ Expenses	134,879	128,738	168,000	329,623	346,457
▶ Operating Expenditures	124,578	109,662	141,981	191,100	191,100
▶ Salaries and Employee Benefits	6,401	19,076	26,019	129,636	146,026
▶ Cost Allocation	3,899	0	0	8,887	9,331
Revenues Less Expenses	\$ 12,742	\$ 1,500	\$ -37,000	\$ -69,636	\$ -86,026



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	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
▼ Revenues	\$ 2,679,173	\$ 2,871,222	\$ 2,997,610	\$ 3,980,936	\$ 3,737,269
► Fees and Charges for Services	2,667,122	2,993,604	2,997,610	3,980,936	3,737,269
► Investment and Property Income	12,051	-122,381	0	0	0
▼ Expenses	2,899,944	3,998,480	4,847,844	5,459,251	5,221,372
► Operating Expenditures	1,641,463	1,191,390	2,463,873	2,727,726	2,570,676
► Salaries and Employee Benefits	1,066,755	1,154,006	1,468,085	1,560,063	1,770,136
► Capital Outlay	131,145	1,534,026	792,534	825,000	500,000
► Cost Allocation	60,580	119,058	123,351	346,462	380,560
Revenues Less Expenses	\$ -220,771	\$ -1,127,258	\$ -1,850,234	\$ -1,478,315	\$ -1,484,103

Expenditures by Program/Project

Collapse All	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
▼ Information Technology	\$ 2,899,944	\$ 3,998,480	\$ 4,847,844	\$ 5,459,251	\$ 5,221,372
Information Technology Admin	1,622,435	2,074,352	3,140,309	4,294,251	4,381,372
IT Equipment Replacement	270,651	528,935	1,181,901	540,000	540,000
ERP Implementation	916,202	971,571	8,469	0	0
Redundant Comm Network	0	0	0	625,000	300,000
Admin Network Separation	0	0	347,000	0	0
Strategic Technology Plan	87,656	149,589	57,495	0	0
PD Dispatch Software	3,000	251,978	0	0	0
Workiva Implementation	0	0	75,000	0	0
Citywide Wi-Fi	0	22,055	37,670	0	0
Total	\$ 2,899,944	\$ 3,998,480	\$ 4,847,844	\$ 5,459,251	\$ 5,221,372



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	2020-21 Actual	2021-22 Actual	2022-23	2023-24	2024-25
			Revised Budget	Adopted Budget	Adopted Budget
▼ Revenues	\$ 161,874	\$ 136,008	\$ 170,000	\$ 150,000	\$ 150,000
▶ Taxes	158,277	157,943	170,000	150,000	150,000
▶ Investment and Property Income	3,596	-21,935	0	0	0
▼ Expenses	28,081	32,243	89,236	67,039	67,141
▶ Operating Expenditures	28,081	32,243	89,236	65,000	65,000
▶ Cost Allocation	0	0	0	2,039	2,141
Revenues Less Expenses	\$ 133,793	\$ 103,764	\$ 80,764	\$ 82,961	\$ 82,859



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	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
▼ Revenues	\$ 3,851,313	\$ 3,975,079	\$ 4,687,200	\$ 5,306,107	\$ 5,623,824
► Fees and Charges for Services	3,827,439	4,183,242	4,687,200	5,306,107	5,623,824
► Investment and Property Income	23,874	-208,163	0	0	0
▼ Expenses	3,062,186	1,215,978	4,702,468	5,306,107	5,623,824
► Operating Expenditures	2,837,882	1,015,017	4,439,136	4,702,227	4,994,504
► Salaries and Employee Benefits	211,856	190,891	253,086	258,705	267,895
► Cost Allocation	12,448	10,070	10,246	345,175	361,425
Revenues Less Expenses	\$ 789,127	\$ 2,759,101	\$ -15,268	\$ 0	\$ 0



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	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
▼ Revenues	\$ 3,504,825	\$ 5,113,447	\$ 5,510,000	\$ 7,347,733	\$ 7,989,519
▶ Fees and Charges for Services	3,491,110	4,697,683	5,470,000	7,347,733	7,989,519
▶ Transfers In	0	500,000	0	0	0
▶ Investment and Property Income	13,715	-84,236	40,000	0	0
▼ Expenses	2,496,679	7,566,301	5,758,722	7,351,199	7,993,192
▶ Operating Expenditures	1,909,565	6,914,469	4,730,843	6,386,347	6,989,156
▶ Salaries and Employee Benefits	562,218	632,582	758,383	665,911	692,122
▶ Cost Allocation	24,896	19,250	19,496	298,941	311,914
▶ Transfers Out	0	0	250,000	0	0
Revenues Less Expenses	\$ 1,008,146	\$ -2,452,854	\$ -248,722	\$ -3,466	\$ -3,673



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	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
▼ Revenues	\$ -1,492	\$ -4,280	\$ 160,000	\$ 0	\$ 0
▶ Intergovernmental Revenue	0	0	160,000	0	0
▶ Fees and Charges for Services	0	2,844	0	0	0
▶ Investment and Property Income	-1,492	-7,124	0	0	0
▼ Expenses	147,926	32,524	162,000	171,918	174,413
▶ Salaries and Employee Benefits	147,116	31,714	160,000	120,000	120,000
▶ Cost Allocation	0	0	0	49,918	52,413
▶ Operating Expenditures	810	810	2,000	2,000	2,000
Revenues Less Expenses	\$ -149,418	\$ -36,804	\$ -2,000	\$ -171,918	\$ -174,413



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	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
▼ Revenues	\$ 4,726,621	\$ 3,893,762	\$ 4,362,000	\$ 4,208,399	\$ 4,409,702
▶ Fees and Charges for Services	4,517,185	4,021,143	4,362,000	4,208,399	4,409,702
▶ Transfers In	200,000	0	0	0	0
▶ Investment and Property Income	9,436	-127,381	0	0	0
▼ Expenses	4,513,871	4,131,888	4,537,000	4,727,312	4,928,178
▶ Operating Expenditures	4,034,683	4,131,888	4,362,000	4,550,000	4,742,000
▶ Salaries and Employee Benefits	479,187	0	175,000	0	0
▶ Cost Allocation	0	0	0	177,312	186,178
Revenues Less Expenses	\$ 212,750	\$ -238,126	\$ -175,000	\$ -518,913	\$ -518,476



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	2020-21 Actual	2021-22 Actual	2022-23	2023-24	2024-25
			Revised Budget	Adopted Budget	Adopted Budget
▼ Revenues	\$ 24,400,308	\$ 22,710,852	\$ 13,329,100	\$ 12,540,177	\$ 12,898,382
▶ Taxes	11,188,664	11,254,762	12,285,000	11,940,177	12,298,382
▶ Transfers In	12,705,783	11,189,137	0	0	0
▶ Fees and Charges for Services	532,622	560,896	692,000	500,000	500,000
▶ Other Revenue	251	502	245,000	0	0
▶ Investment and Property Income	-27,012	-294,446	107,100	100,000	100,000
▼ Expenses	19,066,684	15,438,380	15,109,093	16,462,239	19,086,005
▶ Capital Outlay	-9,221,840	1,485,173	10,059,897	11,725,000	14,228,000
▶ Transfers Out	13,205,683	11,189,137	348,000	360,000	373,000
▶ Operating Expenditures	12,484,404	1,606,783	1,720,913	1,713,300	1,757,800
▶ Salaries and Employee Benefits	1,369,066	-5,320	1,306,210	1,255,694	1,294,137
▶ Cost Allocation	855,498	803,337	808,073	641,245	666,068
▶ Debt Service	373,873	359,270	866,000	767,000	767,000
Revenues Less Expenses	\$ 5,333,624	\$ 7,272,472	\$ -1,779,993	\$ -3,922,062	\$ -6,187,623



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	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
► Revenues	\$ 24,948,952	\$ 8,381,437	\$ 11,499,400	\$ 9,222,000	\$ 9,841,000
▼ Expenses	21,836,291	8,523,604	11,391,692	9,812,420	10,351,930
► Operating Expenditures	7,134,345	4,716,220	110,000	4,620,700	5,077,300
► Debt Service	2,177,212	2,104,130	4,518,700	4,545,190	4,577,805
► Transfers Out	12,438,992	0	0	0	0
► Capital Outlay	0	1,600,000	6,617,100	0	0
► Cost Allocation	78,101	77,582	81,395	567,570	609,451
► Salaries and Employee Benefits	7,642	25,672	64,497	78,960	87,374
Revenues Less Expenses	\$ 3,112,661	\$ -142,167	\$ 107,708	\$ -590,420	\$ -510,930



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	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
► Revenues	\$ 10,481,237	\$ 6,313,399	\$ 5,712,896	\$ 60,000	\$ 60,000
▼ Expenses	28,416	5,043,878	2,156,672	60,000	60,000
► Salaries and Employee Benefits	0	5,000,000	2,109,672	0	0
► Operating Expenditures	28,416	43,878	47,000	60,000	60,000
Revenues Less Expenses	\$ 10,452,822	\$ 1,269,521	\$ 3,556,224	\$ 0	\$ 0



Frequently Asked Questions (FAQs)

FY 2023-25 Biennial Budget

Q: What is the purpose of the City's biennial budget?

A: The budget is an annual financial plan for the City of Alameda. It specifies the level of municipal services to be provided in each of the two coming years. It reflects the policies and priorities set by the Mayor and City Council.

Q: How and when is the budget prepared?

A: The City of Alameda's annual budget process routinely begins in December with the preparation of initial revenue and expense estimates. In January, departments consider strategic and citywide goals and develop service delivery objectives for use in developing the budget for the coming year. Each department then prepares its budget for the upcoming fiscal year. The resulting budgets are reviewed and requests for additional funding are considered depending on availability of funding. The City Manager's Proposed Budget is presented to City Council at budget workshops in May, where City Council and the community provide feedback on the proposed funding levels. The budget is revised based on direction from City Council and presented for adoption in June before the end of the current fiscal year (June 30).

Q: Where does the City obtain its revenues?

A: From local, state, and federal taxes, fees, licenses, grants, and payments for municipal services.

Q: How is the money used?

A: It is used to pay for salaries and benefits, operating expenses, equipment, supplies, capital improvements, and debt service needed to provide fire and police protection, community services such as libraries and parks and recreation, economic development, housing and human services, sewer and stormwater services, transportation infrastructure, and other municipal services specified in the City budget.

Q: What is property tax?

A: Property taxes are collected on both secured (real property) and unsecured property (such as boats). Pursuant to Proposition 13, passed by California voters in 1978, countywide property taxes are set at 1% of assessed value. Under Proposition 13, properties are assessed at market value at the time of sale and assessments may rise by no more than 2 percent per year until the next sale. Upon change of ownership, the assessed value of a property is reset to the current market value (sales price).

Q: How much of the total property tax in Alameda is paid to the City?

A: In FY 2022-23, for every dollar (\$1) of property tax assessed in the City of Alameda, 25.72 cents is paid to the City of Alameda General Fund.

Q: What is an operating budget?

A: An operating budget is an annual financial plan for ongoing and one-time expenditures such as salaries and benefits, utilities, and supplies.

Q: What is a capital budget?

A: A capital improvement plan budget is a long-range plan for the construction of physical assets such as buildings, streets, parks, and sewers.

Q: How is the Capital Improvement Plan funded?

A: There are three primary means to fund and/or finance the City's capital projects: 1) current revenues (pay as you go), 2) grants, and/or 3) debt.

Current Revenues (Cash Basis) – The City primarily funds its capital improvement program on a cash basis. There are various revenues sources used for this purpose. Some revenues are restricted, such as gas taxes, transportation-related sales tax (Measure BB), sewer service fees, and construction-related fees.

Grants – The City receives both operating and capital grants from several sources. These grants are for specific purposes and often require a local match. The granting agencies usually impose specific requirements to qualify for the grant.

Debt – The City issues debt to either refund an existing debt issuance or to obtain new funds to acquire and/or construct major improvements to the City's buildings and infrastructure. The City uses a combination of fixed-rate and variable rate, long and short-term debt based on the lowest possible cost and risk to the City to fund its capital needs. The financing methodology for each transaction is determined based on funding priorities and available debt capacity.

Q: What is a budget appropriation?

A: A budget appropriation is a specific amount of money that has been approved for use in a particular manner by City Council.

Q: What is the difference between ongoing and one-time revenues?

A: Ongoing revenue is income from sources which continue from year to year, where a similar amount can be expected annually. Property taxes and franchise fees are examples of ongoing revenue. One-time revenues are those that exist only for a limited period of time, or whose amounts vary considerably from one year to the next. Examples of one-time revenues include surplus land sales or one-time grants.

Q: Is Alameda Municipal Power (AMP) included in the City's budget?

A: The Public Utilities Board of the City of Alameda adopts a separate operating and capital budget for AMP. AMP also prepares separate financial statements from the rest of the City of Alameda. AMP operates as an enterprise, which means that it earns its own revenues by charging users for municipal services. AMP provides payment in-lieu of taxes (PILOT) and franchise fees to the City for the costs associated with wear-and-tear of City infrastructure, and AMP reimburses the City of Alameda for various administrative costs such as legal services, human resources, and payroll. The PILOT and franchise fee payments are reflected as revenues and the administrative reimbursements are shown as cost allocation credits in the City's operating budget.



Glossary

FY 2023-25 Biennial 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.

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.

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

AMP: Alameda Municipal Power

Annual Comprehensive Financial Report (ACFR): 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.

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.

Arbitrage: An investment strategy in which an investor simultaneously buys and sells an asset in different markets to take advantage of a price difference and make a profit.

ARPA: The American Rescue Plan Act of 2021, which provided Coronavirus State and Local Fiscal Recovery Funds to support the response to and recovery from the COVID-19 public health emergency.

ARRA: Alameda Reuse and Redevelopment Authority.

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

Audit: An official financial examination of an organization's accounts.

AUSD: Alameda Unified School District.

B

Balanced Budget: A budget in which revenues are equal to expenditures.

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

Bond (Debt Instrument): A written promise to pay 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.

CARE Team: Community Assessment Response & Engagement Team led by the Alameda Fire Department that provides a 24/7 alternative response to nonviolent individuals facing a mental health crisis.

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.

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.

COVID-19: A contagious disease first identified in December 2019 that quickly spread worldwide, resulting in the COVID-19 pandemic and lockdowns.

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.

Deficit: An excess of spending over revenue.

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.

Derivative: A contract that derives its value from the performance of an underlying entity, such as an asset, index, or interest rate.

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.

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 Equivalents (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.

Funding Source: Revenues or budgetary resources for programs and projects.

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.

Governmental Funds: Funds used to account for activities primarily supported by taxes, grants, and similar revenue sources. The category of Governmental Funds includes General Fund, special revenue funds, debt service funds, capital projects funds, and permanent funds.

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 14% 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.

Uses: Spending on resources identified in the budget or financial plan.

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.



Major Revenue Sources

FY 2023-25 Biennial Budget

The following discussion outlines the City's major operating revenue sources, which represent approximately 85% of the City's General Fund revenues. Estimates of the City's general revenues, such as taxes and interest, are prepared by the Finance Department using economic information obtained from the County of Alameda, the State, and consultants engaged by the City. Estimates of other revenues are prepared by departments based upon their estimates of activity and updates to fee schedules (including cost of living adjustments).

Property Tax

Pursuant to Proposition 13, passed by California voters in 1978, countywide property taxes are set at 1% of assessed value. Upon change of ownership, the assessed value of a property is reset to the current market value (sales price). The City receives approximately 25% of the 1% countywide property tax collected in the City. Property taxes are the largest source of revenue for the City's General Fund, representing approximately \$57 million of the total.

Staff works with its property tax consultant in projecting property tax revenue, taking into account the following:

1. Resale activity;
2. Pricing and property owner tax appeals and adjustments by the County;
3. New construction; and
4. The annual Proposition 13 inflation adjustment.

The collection of secured property taxes is expected to increase by approximately 3% to 4% for FY 2023-24 through FY 2026-27.

Property taxes are collected on both secured (real property) and unsecured property (such as boats). If a property changes ownership in the middle of a tax year, the reassessment appears on the tax rolls the following year. The property is reassessed for a pro-rata portion of the year of sale, and a "supplemental tax" is applied in that year. The supplemental tax is allocated among all cities on a countywide basis. There are often delays in the processing of reassessments, so the collection of taxes through supplemental assessments can span more than one year, causing annual fluctuations in this revenue category.

Motor Vehicle in Lieu Tax

The Vehicle License Fee (VLF) is a statewide tax on the ownership of a registered vehicle in place of taxing vehicles as personal property. By law, all revenues from the VLF fund city and county services, but the State Legislature controls the tax rate and the allocation among local governments. In 2004, the Legislature permanently reduced the VLF tax rate and eliminated State general fund backfill to cities and counties. Instead, cities and counties now receive additional property tax revenues in lieu of VLF. These funds are classified as property taxes. The growth is tied to the change in the City's assessed value

growth, and therefore is projected to change at a rate similar to that for secured property taxes during FY 2023-24 through FY 2026-27.

	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Proposed Budget	2024-25 Proposed Budget
(31101) Property Tax Secured	\$ 32,510,920	\$ 33,189,580	\$ 36,400,000	\$ 37,710,000	\$ 39,370,000
(31110) Property Tax MVLf In-Lieu	9,637,132	10,045,746	11,070,000	11,725,000	12,240,000
(31104) Successor ROPS Residual Taxes	4,630,409	4,607,572	4,690,000	5,142,000	5,338,000
(31107) Property Tax Unsecured	1,925,291	1,971,708	1,760,000	1,880,000	1,960,000
(31105) Supplemental Roll	690,082	1,008,449	900,000	700,000	700,000
(31108) Property Tax Unitary	342,312	404,594	340,000	400,000	400,000
(31109) Homeowners Exemption	219,003	218,077	220,000	220,000	220,000
(31192) Property Tax Prior Unsecured	69,254	28,546	0	0	0
(31191) Property Tax Prior Secured	16,490	12,228	0	0	0
(31102) Property Tax TIF	-729,947	0	-630,000	-1,100,000	-1,140,000
Total	\$ 49,310,947	\$ 51,486,500	\$ 54,750,000	\$ 56,677,000	\$ 59,088,000

Sales Tax/Transactions and Use Tax

The City's portion of sales, transactions and use taxes is approximately 17% of the City's General Fund revenues, representing approximately \$23 million of the total for FY 2023-24 and FY 2024-25. The sales tax rate in the City of Alameda is 10.75%, of which 1% is the local "Bradley-Burns" or City share.

In November 2018, the City of Alameda voters approved a half-cent local Transactions and Use Tax, which became effective on April 1, 2019. This tax is collected by the California Department of Tax and Fee Administration and is fully allocated to the City of Alameda. Staff projects to collect approximately \$7 million annually from this revenue source.

In addition, the City also receives a one-half cent sales tax approved by California voters in November 1993 (Proposition 172), which is designated for public safety. This sales tax is shared between the cities and the county. Overall, sales tax is projected to remain increase modestly between FY 2023-24 through FY 2025-26 as the regional and local economy continue to recover from the COVID-19 pandemic. A significant portion of the City's sales tax is received from the County sales tax pool, and, thus, can be subject to significant fluctuations.

	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Proposed Budget	2024-25 Proposed Budget
(31310) Sales Tax City Portion	\$ 10,695,541	\$ 11,757,084	\$ 11,900,000	\$ 11,700,000	\$ 12,000,000
(31320) Transaction/Use Tax (Meas F)	7,972,380	10,184,482	8,800,000	9,900,000	10,100,000
(31330) Sales Tax Prop 172	771,958	814,132	689,900	900,000	914,000
Total	\$ 19,439,880	\$ 22,755,699	\$ 21,389,900	\$ 22,500,000	\$ 23,014,000

Property Transfer Tax

The City imposes a transfer tax of \$12 per \$1,000 of property valuation on all real property sales that occur within city limits. The City is projecting to receive approximately \$13 million in property transfer taxes in FY 2023-24 and FY 2024-25. In recent years, property transfer tax receipts have far exceeded projections. This revenue source is difficult to predict as it can fluctuate significantly due to the sale of large commercial properties.

	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Proposed Budget	2024-25 Proposed Budget
(31600) Property Transfer Tax	\$ 18,536,929	\$ 21,929,943	\$ 13,000,000	\$ 13,000,000	\$ 13,000,000
Total	\$ 18,536,929	\$ 21,929,943	\$ 13,000,000	\$ 13,000,000	\$ 13,000,000

Utility Users Tax

The City imposes a Utility Users Tax (UUT) of 7.5% on all residential and commercial utility bills for properties within the city. This revenue is expected to remain relatively steady in the next five years. Staff projects this revenue source to generate approximately \$9.2 million annually.

	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Proposed Budget	2024-25 Proposed Budget
(31410) UUT-Electric	\$ 4,051,305	\$ 3,708,088	\$ 4,180,000	\$ 3,960,000	\$ 3,960,000
(31420) UUT-Gas	1,744,924	2,424,233	2,502,000	2,400,000	2,400,000
(31440) UUT-Phone/Wireless	1,733,854	1,590,768	1,758,000	1,800,000	1,800,000
(31430) UUT-Cable	1,502,660	1,238,948	1,100,000	1,000,000	1,000,000
(31450) UUT-Prepaid Wireless	58,646	49,516	50,000	50,000	50,000
(31400) Utility Users Tax	0	0	2,500	0	0
Total	\$ 9,091,389	\$ 9,011,553	\$ 9,592,500	\$ 9,210,000	\$ 9,210,000

Franchise Fees

The City has franchise agreements with several utility companies. These companies pay the City a franchise fee based on a percentage of their revenue earned within the City limits. These fees serve as compensation for, among other things, wear and tear on City streets. Franchise fees can change when the customer base expands, when additional services are used, when weather impacts the use of the utility, and when rates change. Staff is projecting franchise fee revenues to remain stable.

	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Proposed Budget	2024-25 Proposed Budget
(31560) Solid Waste Franchise	\$ 2,256,620	\$ 2,100,000	\$ 2,100,000	\$ 2,100,000	\$ 2,100,000
(31510) Cable TV Franchise	789,190	787,578	710,000	750,000	750,000
(31540) Gas Franchise - PG&E	226,633	258,046	210,000	260,000	260,000
(31570) Infrastructure Mitigation	870,872	82,852	0	0	0
(31580) City Park Fee	67,759	69,114	69,000	69,000	69,000
Total	\$ 4,211,074	\$ 3,297,589	\$ 3,089,000	\$ 3,179,000	\$ 3,179,000

Transient Occupancy Tax

The City imposes a Transient Occupancy Tax (TOT) of 14% on room rates. This revenue source is expected to generate approximately \$3.3 million per year.

	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Proposed Budget	2024-25 Proposed Budget
(31700) Transient Occupancy Tax	\$ 1,996,230	\$ 2,555,336	\$ 2,800,000	\$ 3,300,000	\$ 3,300,000
Total	\$ 1,996,230	\$ 2,555,336	\$ 2,800,000	\$ 3,300,000	\$ 3,300,000



Long-Term Debt Obligations

FY 2023-25 Biennial 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.

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 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	-
		4,430,000.00	692,200.00	5,122,200.00	

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. The bonds are rated AA+ by Standard & Poor's, which is considered high quality with low credit risk. 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 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	-
		5,615,000.00	1,246,234.42	6,861,234.42	

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
							amount for Expense Fund				
FY 23-24	12/1/2023	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	12/1/2024	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	12/1/2025	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	12/1/2026	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	12/1/2027	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	12/1/2028	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	12/1/2029	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	12/1/2030	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	12/1/2031	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	12/1/2032	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	12/1/2033	500,000.00	300,000.00	800,000.00	3,875.00	3,750.00	1,500.00	9,125.00	-	-	-
		4,900,000.00	2,600,000.00	7,500,000.00	440,975.00	392,500.00	31,500.00	864,975.00			

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 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	-
		11,420,000.00	3,881,684.54	15,301,684.54	

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, 2023 is \$3,010,000.

	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 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	26,819.54	20,223.65	20,223.65	40,447.30	-	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	18,682.14	15,888.15	15,888.15	31,776.30	-	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	9,838.40	10,959.75	10,959.75	21,919.50	-	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	11,623.50	-	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	-	-
		1,260,000.00	72,519.77	1,332,519.77	1,750,000.00	129,917.25	1,879,917.25	3,010,000.00	202,437.02	3,212,437.02		

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, 2023 is \$2,132,206.

	Payment Date	Principal Payment	Interest Payment	Total Principal & Interest	Annual Fee	Total Payment	Ending Principal Balance
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	-
		2,132,205.96	305,705.16	2,437,911.12	43,299.55	2,481,210.67	

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, 2023, the outstanding balance is \$1,071,216.

	Date	Principal	Interest	Total	Balance
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
		1,071,215.52	-	1,071,215.52	

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 \$147,122, which includes an interest rate of 3.05%, for 15 years. Balance of the lease as of June 30, 2023 was \$546,214.

	Date	Principal	Interest	Total	Balance
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	-
		546,214.38	42,274.34	588,488.72	

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, 2023 was \$748,219.

	Date	Principal	Interest	Total	Balance
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)
		748,219.02	64,513.18	812,732.20	

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, 2023 was \$249,904.

	Due Date	Principal	Interest	Total	Balance
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
		249,904.16	17,799.01	267,703.17	

2022 Fire Boat Lease

On September 8, 2022, the City entered into a lease agreement in the amount of \$1,202,347 with JP Morgan Chase Bank NA to acquire one fire boat. The City agreed to pay the lease starting on September 15, 2023, with annual payments of \$262,913, which includes an interest rate of 3.05%, for 5 years. Balance of the lease as of June 30, 2023 was \$1,202,347.

	Date	Principal	Interest	Total	Principal Balance
FY23-24	9/15/2023	226,241.35	36,671.59	262,912.94	976,105.89
FY24-25	9/15/2024	233,141.71	29,771.23	262,912.94	742,964.18
FY25-26	9/15/2025	240,252.53	22,660.41	262,912.94	502,711.65
FY26-27	9/15/2026	247,580.23	15,332.71	262,912.94	255,131.42
FY27-28	9/15/2027	255,131.42	7,781.50	262,912.92	-
		1,202,347.24	112,217.44	1,314,564.68	

2022 Fire Truck Lease

On April 28, 2022, the City entered into a lease agreement in the amount of \$1,865,551 with JP Morgan Chase Bank NA to acquire one fire truck. The City agreed to pay the lease starting on July 30, 2022, with annual payments of \$213,378, which includes an interest rate of 2.47%, for 10 years. Balance of the lease as of June 30, 2023 was \$1,703,298.

	Due Date	Principal	Interest	Total	Balance
FY 23-24	7/30/2023	171,323.64	42,054.43	213,378.07	1,531,974.33
FY 24-25	7/30/2024	175,553.62	37,824.45	213,378.07	1,356,420.71
FY 25-26	7/30/2025	179,888.04	33,490.03	213,378.07	1,176,532.67
FY 26-27	7/30/2026	184,329.48	29,048.59	213,378.07	992,203.19
FY 27-28	7/30/2027	188,880.57	24,497.50	213,378.07	803,322.62
FY 28-29	7/30/2028	193,544.04	19,834.03	213,378.07	609,778.58
FY 29-30	7/30/2029	198,322.64	15,055.43	213,378.07	411,455.94
FY 30-31	7/30/2030	203,219.22	10,158.85	213,378.07	208,236.72
FY 31-32	7/30/2031	208,236.72	5,141.35	213,378.07	-
		1,703,297.97	217,104.66	1,920,402.63	



Debt Limit and Bond Rating

FY 2023-25 Biennial Budget

Debt Limit

Under State law, the City may not issue debt in excess of 15% of the total assessed valuation of taxable property within its boundaries. In accordance with California Governmental Code Section 43605, only the City's general obligation bonds are subject to that legal debt limit.

The table below presents the computation of the legal bonded debt margin as of June 30, 2022.

ASSESSED VALUATION:

Secured property assessed value, net of
exempt real property

\$ 15,537,748,566

BONDED DEBT LIMIT (15% OF ASSESSED VALUE) (a)

\$ 2,330,662,285

AMOUNT OF DEBT SUBJECT TO LIMIT:

Total Bonded Debt

\$ 49,855,097

Less:

Revenue Bonds

38,568,002

Certificates of Participation

5,214,193

Amount of debt subject to limit

6,072,902

LEGAL BONDED DEBT MARGIN

\$ 2,324,589,383

Fiscal Year	Debt Limit	Total Net Debt Applicable to Limit	Legal Debt Margin	Total net debt applicable to the limit as a percentage of debt limit
2013	\$ 1,413,457,016	\$ 8,925,000	\$ 1,404,532,016	0.64%
2014	1,478,724,777	9,090,000	1,469,634,777	0.62%
2015	1,510,066,600	8,610,000	1,501,456,600	0.57%
2016	1,602,204,317	8,270,000	1,593,934,317	0.52%
2017	1,709,534,936	7,925,000	1,701,609,936	0.47%
2018	1,804,066,088	7,570,000	1,796,496,088	0.42%
2019	1,946,576,941	7,205,000	1,939,371,941	0.37%
2020	2,091,332,946	6,878,836	2,084,454,110	0.33%
2021	2,230,050,685	6,483,369	2,223,567,316	0.29%
2022	2,330,662,285	6,072,902	2,324,589,383	0.26%

(a) California Government Code, Section 43605 sets the debt limit at 15%. The Code section was enacted prior to the change in being assessed value to full market value when it was previously 25% of market value. Thus, the limit shown as 3.75% is one-fourth the limit to account for the adjustment of showing assessed valuation at full cash value.

Bond Rating

In May 2023, S&P Global Ratings raised the City of Alameda's long-term rating for general obligation (GO) debt to AAA from AA+ and raised the long-term rating for certificates of participation (COPs) to AA+ from AA.



Long-Term Financial Forecast

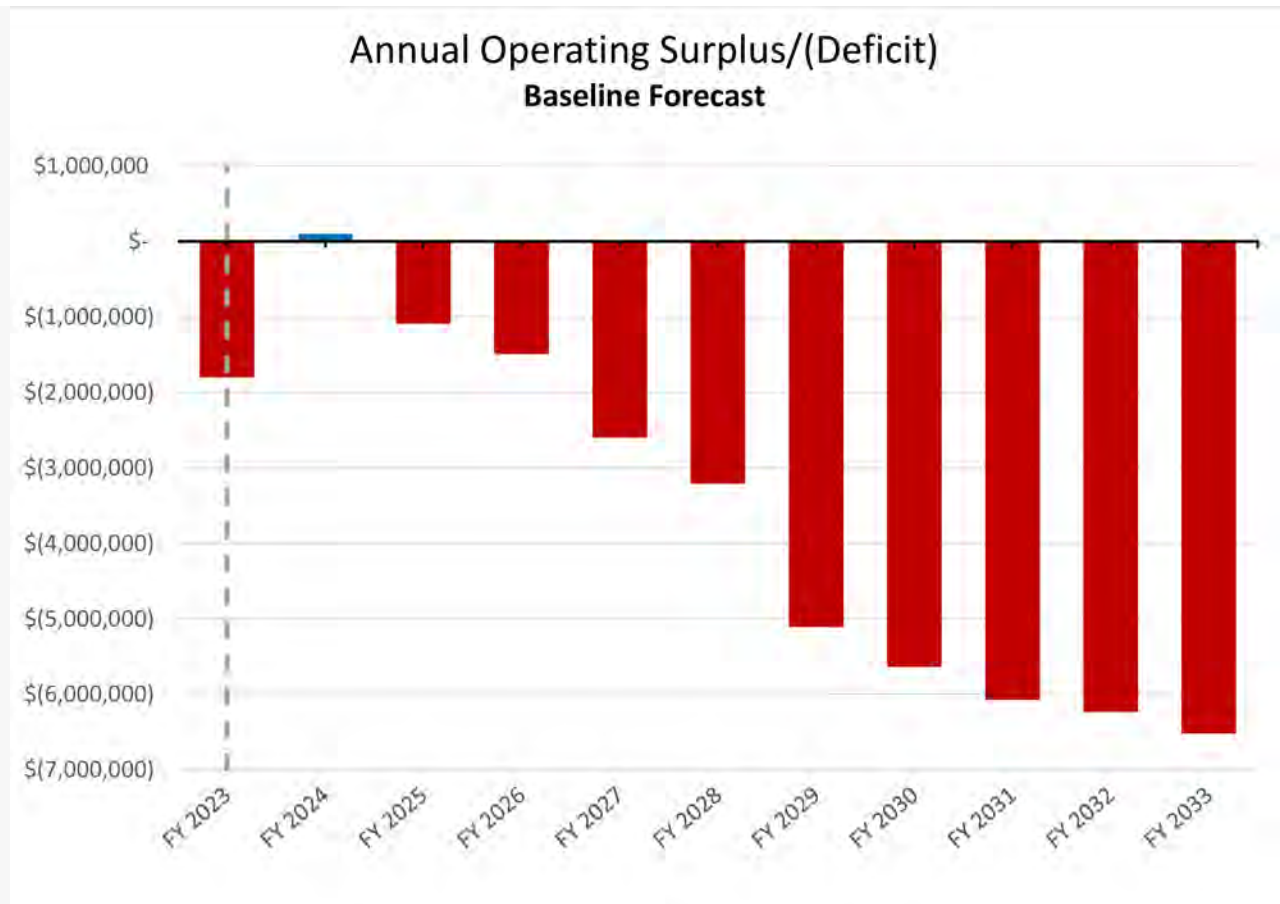
FY 2023-25 Biennial Budget

In 2022, staff updated the City's financial forecasting model that was initially prepared in 2020 in order to incorporate actual data and recovery projections following the onset of the COVID-19 pandemic. The 10-year forecast was developed to help the City better understand the risks associated with pension obligations, trends in operating deficits/surpluses, and the impact of these trends and potential recession scenarios on the City's reserves, and/or fund balance.

The 10-year financial forecast model includes the General Fund and 11 special revenue funds identified as higher risk for requiring General Fund support due to factors such as: potentially volatile revenues, labor obligations, transfers in/out, and allocated costs. The 10-year model includes a baseline forecast with revenue and expense trends, projections for annual operating deficit/surplus, projected fund balance, and the capacity to create and analyze "what-if" scenarios (i.e., what happens to the City's forecast if certain decisions are made, and/or economic conditions change).

Projected Operating Deficits under Baseline Forecast

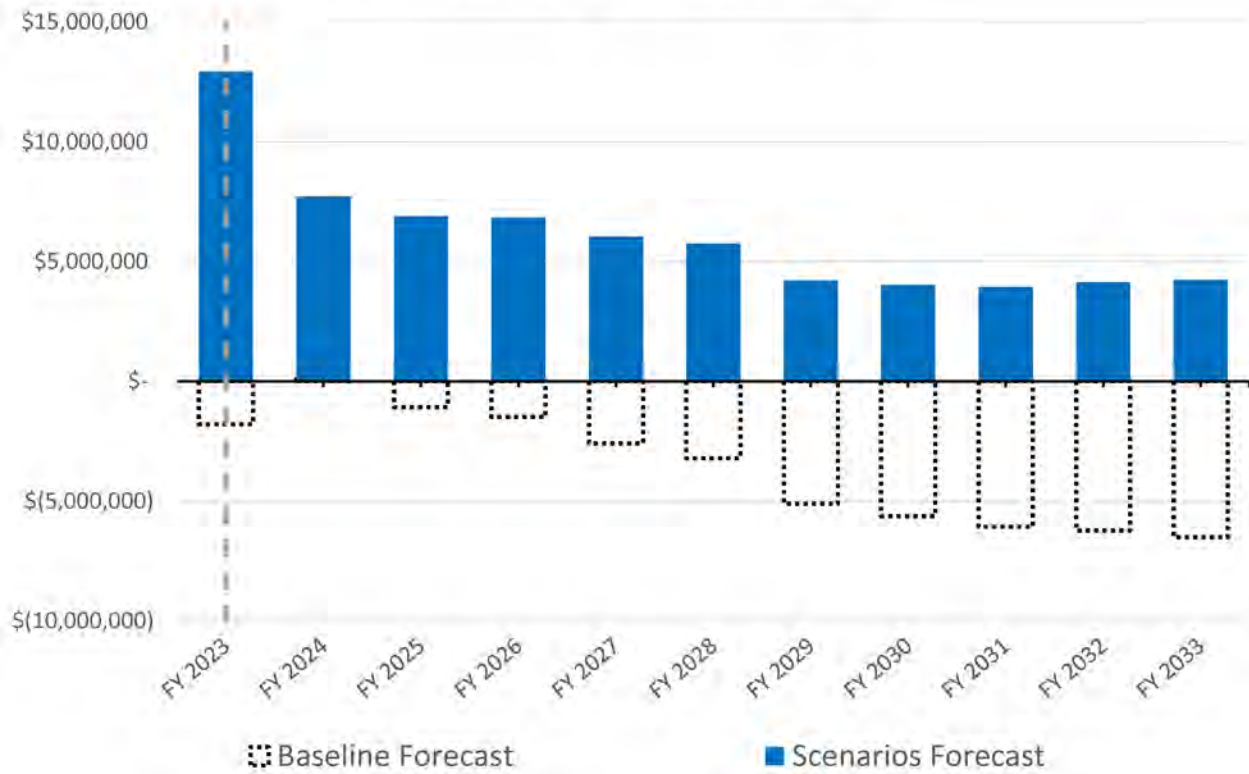
Across the General Fund and 11 special revenue funds, the City has a projected baseline (present trends continue) annual operating deficit that would increase from approximately \$1 million to over \$6 million over the next 10 years when evaluating the 11 special funds in conjunction with the General Fund. The baseline conditions, with no revenue measures or expenditure controls, would deplete City reserves.



Projected Operating Surpluses under Scenario Forecast without Recession

The baseline forecast does not factor in the increase to the City's Transient Occupancy Tax rate that was recently approved by voters, one-time receipt of American Rescue Plan Act of 2021 (ARPA) revenue replacement funds, increase in business license tax collections, or expenditure controls implemented through the budget balancing process. Under this scenario, annual operating surpluses ranging from approximately \$4 million to \$12 million are projected, as shown below. This scenario assumes that recent revenue trends would continue.

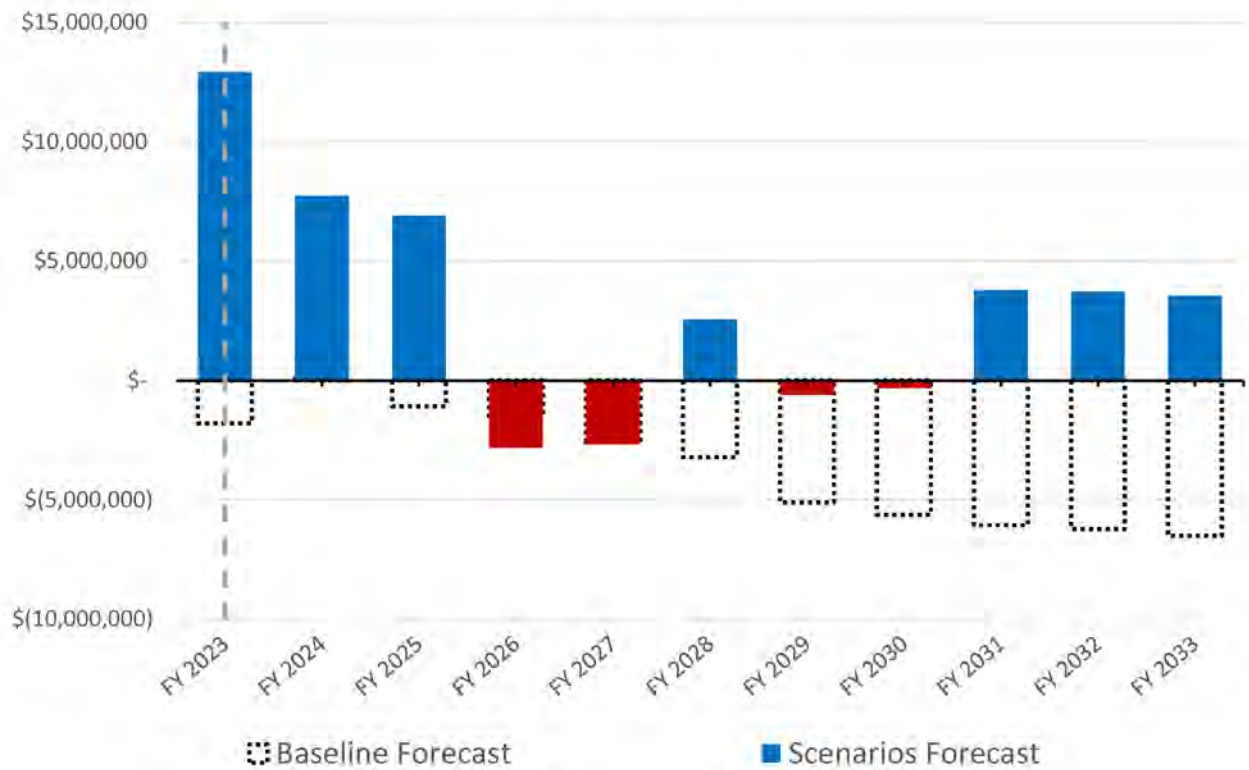
Annual Operating Surplus/(Deficit) Scenario vs. Baseline Forecast



With Recession, Projected Operating Surpluses Could Turn to Deficits

Assuming the onset of a moderate recession in FY 2025-26, annual operating deficits are projected for four of the ten years in the scenario forecast, as shown below. While the City is projected to have sufficient reserves to cover the deficits projected under this theoretical moderate recession scenario, the City is vulnerable to changes in economic changes. A more severe recession with a slower recovery could necessitate a higher level of cost cutting in order to balance the budget and limit depletion of reserves.

Annual Operating Surplus/(Deficit) Scenario vs. Baseline Forecast



As shown below, under baseline (non-recession) conditions, expenses are expected to grow at a faster rate than revenues over the forecast period, which is projected to deplete reserves, absent budget balancing measures such as revenue measures and expenditure controls.

Key Categories & % of Total	10-Year Avg. Annual Growth	
	Historical	Forecast
Revenues	4.81%	2.98%
<i>Property Tax + VLF In-Lieu (44%)</i>	<i>6.24%</i>	<i>4.40%</i>
<i>Sales & Use Taxes (17%)</i>	<i>15.69%</i>	<i>3.93%</i>
<i>Transient Occupancy Tax (2%)</i>	<i>4.52%</i>	<i>4.92%</i>
<i>Property Transfer Tax (10%)</i>	<i>13.05%</i>	<i>2.56%</i>
Expenses	5.35%	3.19%
<i>Salaries & Wages (36%)</i>	<i>3.63%</i>	<i>3.75%</i>
<i>Contractual Services (13%)</i>	<i>4.32%</i>	<i>3.01%</i>
<i>Internal Cost Allocation (12%)</i>	<i>6.83%</i>	<i>4.40%</i>
<i>Health & Retirement Benefits (25%)</i>	<i>5.86%</i>	<i>3.81%</i>

Main Drivers of Projected Operating Deficit

Parking Fund

Of the special revenue funds studied, one of the main drivers of the projected operating deficit is the Parking Fund. Parking revenues declined substantially due to the impacts of the COVID-19 pandemic on street parking and garage usage. Recent and planned investments in the Parking program are expected to increase revenues in the near term, but there is a lag between the expenditures in equipment and capital improvements and the increased revenue from on-street meters, garage passes, and enforcement activity. With these investments, the Parking Fund is expected to stabilize and are longer be a main driver of the operating deficit in the forecast. This stability, however, is largely reliant on the recovery and continued health of parking revenues (fees, fines, and permits).

Lease Revenue Risks

The forecast model identifies risk over the forecast period in the Alameda Point and Tidelands special revenue funds. These funds derive almost 100% of their revenue (approximately \$14 million annually) from rents. While rents of unique government property are often stable sources of income, these properties and rents are tied to the commercial/office market and present market-based risks associated with this economic sector.

Library Funding

The forecast notes that the Library fund has increasing structural operating deficits because about half of the revenue is from an annual transfer-in from the General Fund and the other half of revenue comes from Property Taxes, which cannot be increased, so new revenue sources would have to be considered in order to boost revenues. The forecast does not assume any growth rate for the transfers between funds. To address the structural deficits, the City could either cut back operating expenses, which could result in decreased service levels, or acknowledge that provision of library services necessitates the commitment of additional General Fund tax revenues (similar to other municipal services such as police and fire) and potentially adopt a policy for proportionate funding for these services.

General Fund - Transfer Tax Volatility

The projected operating deficit in the General Fund is sensitive to likely continuing volatility in Property Transfer Tax revenues. In the past three fiscal years, revenue from this tax source ranged from \$11.1 million to \$21.9 million per year.

The challenge in budgeting and forecasting Property Transfer Tax revenues is the unpredictability of one-time receipts due to periodic sales of large commercial properties. The City expects ongoing baseline activity of about \$13 million annually from the sale of residential property and small commercial property, but one-time sales of large private properties (>\$10 million) which generate substantial receipts are not possible to predict. Currently, the forecast model is using the assumption of \$13 million annually as a baseline for Property Transfer Tax revenues.



Financial and Debt Policies

FY 2023-25 Biennial 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 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 two 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 participation
- 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.



Budget Process

Basis of Accounting

FY 2023-25 Biennial 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 2022-23 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.

Important Dates	Event
December	Budget kickoff meeting
December	Finance confirms workforce budget allocations with departments
January	Update internal service cost allocation
February	Revenue updates and expenditure requests due to Finance
February	Workforce requests due to Human Resources
February	Presentation of Mid-Year Budget Update to City Council
March	First draft of recommended capital budget / CIP
Feb-March	Finance reviews budget worksheets for accuracy and completeness
April	Budget retreat with department heads to discuss budget proposals
April	Finance and City Manager meets with departments
April	Finance and City Manager review 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

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 2023. Budget workshops were held on May 2 and May 4, 2023, and the budget was adopted on June 20, 2023.

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.



Budget Resolution

FY 2023-25 Biennial Budget

Operating and Capital Budget Resolution

CITY OF ALAMEDA RESOLUTION NO. 16060

APPROVING AND ADOPTING THE OPERATING AND CAPITAL BUDGET FOR FISCAL YEARS 2023-24 AND 2024-25

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, 2023 and ending June 30, 2024 and b) beginning July 1, 2024 and ending June 30, 2025; 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/her 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) FY 2023-24 and FY 2024-25, 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, 2024, and June 30, 2025 with the following provisions and authorities:

1. The proposed FY 2023-24 and 2024-25 Budget as submitted by the City Manager as set forth in the Exhibit 2 of the June 20, 2023 Staff Report accompanying this Resolution is incorporated herein by this reference.

2. The proposed FY 2023-24 and 2024-25 Capital Budget and Capital Improvement Program as submitted by the City Manager as set forth in the Exhibit 3 of the June 20, 2023 Staff Report accompanying this Resolution is incorporated herein by this reference.
3. The number of full-time positions authorized by the Budget as set forth in Exhibit 2 of the June 20, 2023 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 carry over 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, 2023, and June 30, 2024 will remain in effect in the following FY 2023-24 and 2024-25, respectively. The City Manager or his/her designee is authorized to increase the FY 2023-24 and 2024-25 budget appropriations in the amount of the outstanding encumbrances for valid purchase orders and contracts as of June 30, 2023, and June 30, 2024.
7. The City Manager or his/her designee is authorized to carryover into the following fiscal year the remaining General Fund expenditure budget from FY 2022-23 at year-end, up to a not-to-exceed amount of \$3,000,000, for the purchase of police radios and a fire engine.
8. The City Manager or his/her designee is authorized to transfer appropriations between departments or programs to facilitate the reorganization of the Housing & Human Services, Climate Action & Resiliency, and Base Reuse and Economic Development functions.
9. The City Manager or his/her designee is authorized to consolidate the Alameda Landing CFD 13-1 Bond funds (805 and 806) into Fund 805 and to establish the

following new funds and transfer appropriations as follows to facilitate accounting of distinct programmatic fund balances:

Current Fund	Current Org(s)	Proposed Fund
401 City Debt Service	40100816, 40161816 HUD 108 Loan	440 HUD 108 Loan
240 Commercial Revitalization	24061814 Public Art	242 Public Art
240 Commercial Revitalization	24061815 Theater	243 Theater Complex
209 Planning/Bldg/Transp	20962741 Paratransit	218 Paratransit
501 Sewer Services	50141601 2012 Sewer Revenue Bond	502 Sewer Revenue Bond 2012

10. 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 have already been appropriated within the City Council's approved budget.
11. 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, 2024 and June 30, 2025, 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.
12. The City Manager or his/her designee is authorized to make administrative or technical corrections to the FY 2023-24 and 2024-25 Adopted Budgets.
13. The City Manager or his/her designee is authorized to execute settlement agreements in the amount that the claim has been settled, as approved by the City Council.
14. 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 20th day of June 2023, by the following vote to wit:

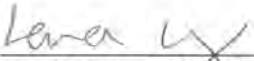
AYES: Councilmembers Daysog, Jensen, Vella and Mayor Ezzy Ashcraft – 4.

NOES: Councilmember Herrera Spencer – 1.

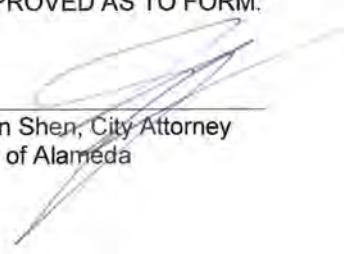
ABSENT: None.

ABSTENTIONS: None.

IN WITNESS, WHEREOF, I have hereunto set my hand and affixed the seal of said City this 21st day of June 2023.


Lara Weisiger, City Clerk
City of Alameda

APPROVED AS TO FORM:


Yibin Shen, City Attorney
City of Alameda



Gann Appropriations Limit

FY 2023-25 Biennial Budget

CITY OF ALAMEDA RESOLUTION NO. 16059
ESTABLISHING APPROPRIATIONS LIMIT FOR FISCAL YEAR
2023-24

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) 2023-24; 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 2023-24 limit are as follows:

City Population change of (0.20)%;
Non-residential New Construction change of 4.45%

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 \$158,680,387 for FY 2023-24.

* * * * *

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 20th day of June 2023, by the following vote to wit:

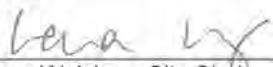
AYES: Councilmembers Daysog, Herrera Spencer, Jensen, Vella and Mayor Ezzy Ashcraft – 5.

NOES: None.

ABSENT: None.

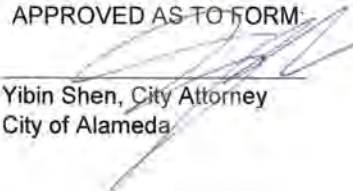
ABSTENTIONS: None.

IN WITNESS, WHEREOF, I have hereunto set my hand and affixed the seal of said City this 21st day of June 2023.



Lara Weisiger, City Clerk
City of Alameda

APPROVED AS TO FORM:



Yibin Shen, City Attorney
City of Alameda