

FY 2023-24 MID-YEAR BUDGET ADJUSTMENTS
FUND 100 - GENERAL FUND

REVENUE

Item	Department	Description	Ongoing	One-Time	Total
FY 2023-24 General Fund Revised Revenue Budget					128,833,457
Adjustments					
A1	Non-Dept	General Fund Revenue Update:			
		Business License Tax	200,000	-	
		Property Tax	1,815,000	-	
		Property Transfer Tax	-	(2,200,000)	
		Sales Tax City Portion	(200,000)	-	
		Transaction/Use Tax (Meas F)	(200,000)	-	
		Solid Waste Franchise	197,000	-	
		Successor ROPS Residual Taxes	434,000	-	
		Transfer In - AMP Reimbursable	39,000	-	
		Utility User Tax	370,000	-	
A2	Fire	Transfer-in State Earmark for CARE Team	-	1,800,000	
A3	Rec & Park	Increase Recreation Fee Projection	283,000	-	
Subtotal of Revenue Adjustments			2,938,000	(400,000)	2,538,000

EXPENSE

Item	Department	Description	Ongoing	One-Time	Total
FY 2023-24 General Fund Revised Expense Budget					130,843,136
Operating Adjustments					
B1	City Attorney	Increase Transfer-out to Golf Fund - Legal Expenses	-	250,000	
B2	City Attorney	Add Deputy City Attorney II - Prosecution Unit (\$210,000 annual cost)	-	-	
B3	City Clerk	Add Overtime - Technical Correction	13,500	-	
B4	Council	Add Special Pay & Benefits for City Council - Technical Correction	90,000	-	
B5	Finance	Decrease Transfer-out to Aquatic Center Debt Service Fund - Technical Correction	(36,600)	-	
B6	Finance	Transfer Authorized Position from Fire Department to Finance (Payroll)	-	-	
B7	Finance	Upgrade Position - Admin Tech III to Sr Mgmt Analyst	11,000	-	
B8	Fire	Transfer Budget to Public Provider Ground Emergency Transport (PPGEMT) Fund	(85,276)	-	
B9	HR	Increase Professional Services due to Labor Negotiations	-	50,000	
B10	Non-Dept	Increase Salary Savings - Misc.	-	(300,000)	
B11	Police	Police - Concealed Carry Weapons (CCW) Project	30,000	-	
B12	Police	Increase Professional Services - In-Car Dash Cameras - Technical Correction	66,240	-	
B13	Police	Reduce Salary Savings - Patrol/Traffic	-	900,000	
B14	Public Works	Increase Cost Allocation - Facility Maintenance Technical Correction	286,520	-	
B15	Public Works	Increase Part-Time Pay - Sewer, Streetlights, Traffic Signals	10,000	-	
B16	Rec & Park	Increase Part-Time Pay & Overtime	162,000	-	
B17	Rec & Park	Increase Professional Services & Supplies - Technical Correction	157,000	-	
B18	Rec & Park	Increase Part-Time Pay & Other Services for Extended Pool Operations	-	120,000	
Subtotal of Operating Adjustments			704,384	1,020,000	1,724,384
Capital Transfers					
B19	Public Works	Fleet Garage Gate	-	50,000	
B20	Public Works	Uninterrupted Power Source (UPS) Replacement at Police Admin Building	-	50,000	
B21	Public Works	Bus Shelter Replacement	-	25,000	
B22	Rec & Park	Littlejohn Recreation Center	-	52,000	
B23	Rec & Park	Encinal Boat Ramp Project Closeout	-	33,254	
B24	Rec & Park	Playground Replacement	-	60,000	
Subtotal of Capital Transfers			-	270,254	270,254
Subtotal of Expense Adjustments			704,384	1,290,254	1,994,638
Revenue less Expense Adjustment Subtotal			2,233,616	(1,690,254)	543,362

Total Revenue 131,371,457

Total Expense 132,837,774

One-Time Use of Fund Balance 23,772,830

FY 2022-23 Carryover 4,304,076

Total Surplus/(Deficit) (29,543,223)

**FY 2023-24 MID-YEAR BUDGET ADJUSTMENTS
NON-GENERAL FUND**

Item	Fund	Department	Type	Description	Ongoing	One-Time	Combined
C1	101 Pension 1079	Non-Dept	Expense	Add Expense - Transfer-out to Pension Stabilization (720)	-	(1,440,000)	(1,440,000)
Total Surplus/(Deficit)					-	(1,440,000)	(1,440,000)
C2	211 Gas Tax	Public Works	Expense	Increase Expense - Part-Time Pay	-	(7,500)	(7,500)
Total Surplus/(Deficit)					-	(7,500)	(7,500)
C3	216 Tidelands	Public Works	Expense	Add Expense - Transfer-Out to CIP (310)	-	(60,000)	(60,000)
Total Surplus/(Deficit)					-	(60,000)	(60,000)
C4	219 Asset Seizure	Police	Revenue	Add Revenue - Asset Seizure FY22-23	-	41,310	41,310
C4	219 Asset Seizure	Police	Expense	Add Expense - Asset Seizure FY22-23	-	(41,310)	(41,310)
Total Surplus/(Deficit)					-	-	-
C5	220 Fire Grants	Fire	Revenue	Add Revenue - CARE Team State Earmark	-	1,800,000	1,800,000
C5	220 Fire Grants	Fire	Expense	Add Expense - Transfer-out CARE Team Funding to General Fund	-	(1,800,000)	(1,800,000)
Total Surplus/(Deficit)					-	-	-
C6	221 Police Grants	Police	Revenue	Add Revenue - 2022 JAG Grant	-	12,400	12,400
C6	221 Police Grants	Police	Expense	Add Expense - 2022 JAG Grant	-	(12,400)	(12,400)
C7	221 Police Grants	Police	Revenue	Add Revenue - COPS Grant funds from prior years	-	457,453	457,453
C7	221 Police Grants	Police	Expense	Add Expense - COPS Grant funds from prior years	-	(457,453)	(457,453)
C8	221 Police Grants	Police	Revenue	Add Revenue - COPS Grant FY22-23 & 23-24	-	223,676	223,676
C8	221 Police Grants	Police	Expense	Add Expense - COPS Grant FY22-23 & 23-24	-	(223,676)	(223,676)
C9	221 Police Grants	Police	Revenue	Add Revenue - Abandoned Vehicles FY23-24	-	85,000	85,000
C9	221 Police Grants	Police	Expense	Add Expense - Abandoned Vehicles FY23-24	-	(85,000)	(85,000)
Total Surplus/(Deficit)					-	-	-
C10	223 ARPA	Public Works	Expense	Add Expense - Transfer-Out to CIP (310)	-	(200,000)	(200,000)
Total Surplus/(Deficit)					-	(200,000)	(200,000)
C11	224 PPGEMT	Fire	Expense	Add Expense - Establish PPGEMT Budget	-	(85,276)	(85,276)
Total Surplus/(Deficit)					-	(85,276)	(85,276)
C12	231 BB Streets/Roads	PBT	Expense	Reallocate Sr Transportation Coordinator (50%, or \$94,000 annual cost)	-	-	-
C12	233 BB Bike/Ped	PBT	Expense	Reallocate Sr Transportation Coordinator (50%, or \$94,000 annual cost)	-	-	-
Total Surplus/(Deficit)					-	-	-

FY 2023-24 MID-YEAR BUDGET ADJUSTMENTS
NON-GENERAL FUND

Item	Fund	Department	Type	Description	Ongoing	One-Time	Combined
C13	250 Golf	City Attorney	Revenue	Add Revenue - Transfer-in from General Fund	-	250,000	250,000
C13	250 Golf	City Attorney	Expense	Increase Expense - Legal Expenses	-	(650,000)	(650,000)
Total Surplus/(Deficit)					-	(400,000)	(400,000)
C14	260 Solid Waste	Public Works	Expense	Increase Expense - Doolittle Landfill Longterm Flood Protection Plan	-	(81,500)	(81,500)
Total Surplus/(Deficit)					-	(81,500)	(81,500)
C15	261 City Waste	Public Works	Expense	Add Expense - Transfer-Out to CIP (310)	-	(643,000)	(643,000)
Total Surplus/(Deficit)					-	(643,000)	(643,000)
C16	264 Stormwater	Public Works	Expense	Increase Expense - Full Trash Capture Device Maintenance	-	(20,000)	(20,000)
C17	264 Stormwater	Public Works	Expense	Add Expense - Transfer-Out to CIP (310)	-	(1,435,400)	(1,435,400)
Total Surplus/(Deficit)					-	(1,455,400)	(1,455,400)
C18	265 Parking	Public Works	Revenue	Increase Revenue - EV Charging in Parking Garage	-	15,000	15,000
C18	265 Parking	Public Works	Expense	Increase Expense - EV Charging in Parking Garage	-	(15,000)	(15,000)
C19	265 Parking	Public Works	Expense	Increase Expense - Carryforward prior year budget	-	(102,000)	(102,000)
Total Surplus/(Deficit)					-	(102,000)	(102,000)
C20	269 Urban Forest	Public Works	Revenue	Increase Revenue - Transfer-in from Zone 5 Harbor Bay LLD	-	70,000	70,000
Total Surplus/(Deficit)					-	70,000	70,000
C21	271 LLD 84-2 Zone 4	Public Works	Expense	Increase Expense - Landscaping, Recycling Units	-	(32,000)	(32,000)
Total Surplus/(Deficit)					-	(32,000)	(32,000)
C22	272 LLD 84-2 Zone 5	Public Works	Expense	Increase Expense - Transfer-out to Urban Forest (269)	-	(70,000)	(70,000)
Total Surplus/(Deficit)					-	(70,000)	(70,000)
C23	273 LLD 84-2 Zone 6	Public Works	Expense	Increase Expense - Engineer's Report Technical Correction	-	(194,100)	(194,100)
Total Surplus/(Deficit)					-	(194,100)	(194,100)
C24	274 LLD 84-2 Zone 7	Public Works	Expense	Increase Expense - Spending Plan to Dissolve Zone 7	-	(88,127)	(88,127)
Total Surplus/(Deficit)					-	(88,127)	(88,127)
C25	275 LLD 84-2 Zone 8	Public Works	Revenue	Increase Revenue - Tree Injection Technical Correction	-	1,080	1,080
Total Surplus/(Deficit)					-	1,080	1,080

**FY 2023-24 MID-YEAR BUDGET ADJUSTMENTS
NON-GENERAL FUND**

Item	Fund	Department	Type	Description	Ongoing	One-Time	Combined
C26	280 Bayport Muni	Rec & Park	Expense	Increase Expense - Part-Time Pay Technical Correction	-	(30,000)	(30,000)
Total Surplus/(Deficit)					-	(30,000)	(30,000)
C27	281 AP CFD 17-1	Public Works	Revenue	Increase Revenue - Seaplane Lagoon EV Chargers	-	31,000	31,000
C27	281 AP CFD 17-1	Public Works	Expense	Increase Expense - Seaplane Lagoon EV Chargers	-	(59,000)	(59,000)
Total Surplus/(Deficit)					-	(28,000)	(28,000)
C28	287 Harbor Transport	Public Works	Expense	Add Expense - Transfer-Out to CIP (310)	-	(135,000)	(135,000)
Total Surplus/(Deficit)					-	(135,000)	(135,000)
C29	290 Alameda Point	City Attorney	Expense	Increase Expense - Legal Services	-	(500,000)	(500,000)
C30	290 Alameda Point	Public Works	Expense	Add Expense - Tree Maintenance Work	-	(167,000)	(167,000)
Total Surplus/(Deficit)					-	(667,000)	(667,000)
C31	310 Capital Projects	PBT	Revenue	Add Revenue - Parking Management Grant	-	742,000	742,000
C31	310 Capital Projects	PBT	Expense	Add Expense - Parking Management Grant	-	(742,000)	(742,000)
C32	310 Capital Projects	Rec & Park	Revenue	Increase Revenue - Transfer-in GF - Littlejohn Rec Center	-	52,000	52,000
C32	310 Capital Projects	Rec & Park	Expense	Increase Expense - Littlejohn Rec Center	-	(52,000)	(52,000)
C33	310 Capital Projects	Rec & Park	Revenue	Increase Revenue - Transfer-in GF - Encinal Boat Ramp	-	33,254	33,254
C33	310 Capital Projects	Rec & Park	Expense	Increase Expense - Encinal Boat Ramp	-	(33,254)	(33,254)
C34	310 Capital Projects	Rec & Park	Revenue	Increase Revenue - Transfer-in GF - Playground Replacement	-	60,000	60,000
C34	310 Capital Projects	Rec & Park	Expense	Increase Expense - Playground Replacement	-	(60,000)	(60,000)
C35	310 Capital Projects	Public Works	Revenue	Increase Revenue - Transfer-in City Waste (261)	-	643,000	643,000
C35	310 Capital Projects	Public Works	Expense	Increase Expense - Pavement Management	-	(643,000)	(643,000)
C36	310 Capital Projects	Public Works	Revenue	Increase Revenue - Transfer-in ARPA (223)	-	200,000	200,000
C36	310 Capital Projects	Public Works	Expense	Increase Expense - Commercial/Slow Streets Restriping	-	(200,000)	(200,000)
C37	310 Capital Projects	Public Works	Revenue	Increase Revenue - Transfer-in Stormwater (264)	-	1,435,400	1,435,400
C37	310 Capital Projects	Public Works	Expense	Increase Expense - Storm Water Management	-	(1,132,000)	(1,132,000)
C37	310 Capital Projects	Public Works	Expense	Increase Expense - Storm Water Pump Stations	-	(150,000)	(150,000)
C37	310 Capital Projects	Public Works	Expense	Increase Expense - Green Infrastructure/Trash Capture	-	(153,400)	(153,400)
C38	310 Capital Projects	Public Works	Revenue	Increase Revenue - Transfer-in Tidelands (216)	-	60,000	60,000
C38	310 Capital Projects	Public Works	Expense	Increase Expense - Shoreline Maintenance	-	(60,000)	(60,000)
C39	310 Capital Projects	Public Works	Revenue	Increase Revenue - Transfer-in Harbor Transportation (287)	-	135,000	135,000
C39	310 Capital Projects	Public Works	Expense	Increase Expense - Harbor Bay Bus Shuttle Stop Improvement	-	(135,000)	(135,000)
Total Surplus/(Deficit)					-	-	-
C40	320 Transport Mgmt	BRED	Expense	Increase Expense - TMA Pass-Through True-Up	-	(520,000)	(520,000)
Total Surplus/(Deficit)					-	(520,000)	(520,000)

FY 2023-24 MID-YEAR BUDGET ADJUSTMENTS
NON-GENERAL FUND

Item	Fund	Department	Type	Description	Ongoing	One-Time	Combined
C41	421 Aquatic Debt	Finance	Revenue	Decrease Revenue - Transfer-in General Fund	-	(36,600)	(36,600)
C41	421 Aquatic Debt	Finance	Expense	Decrease Expense - Principal and Interest Adjustment	-	36,600	36,600
C41	421 Aquatic Debt	Finance	Expense	Increase Expense - Costs of Issuance	-	(33,000)	(33,000)
Total Surplus/(Deficit)					-	(33,000)	(33,000)
C42	501 Sewer Services	Public Works	Expense	Increase Expense - Part-Time Pay	-	(7,500)	(7,500)
C43	501 Sewer Services	Public Works	Expense	Increase Expense - Machinery/Equip Acquisition	-	(60,000)	(60,000)
Total Surplus/(Deficit)					-	(67,500)	(67,500)
C44	601 Fleet Maint	Public Works	Expense	Increase Expense - Advance Replacement from FY 2024-25 Budget	-	(91,284)	(91,284)
C45	601 Fleet Maint	Public Works	Expense	Increase Expense - Unexpected Repairs	-	(100,000)	(100,000)
Total Surplus/(Deficit)					-	(191,284)	(191,284)
C46	603 Facility Maint	Non-Dept	Revenue	Increase Revenue - Interdepartmental Charges Correction	-	483,187	483,187
C46	Various	Non-Dept	Expense	Increase Expense - Facility Maint Cost Allocation Correction	-	(483,187)	(483,187)
C47	603 Facility Maint	Public Works	Expense	Increase Expense - Maintenance Contracts	-	(22,900)	(22,900)
C48	603 Facility Maint	Public Works	Revenue	Increase Revenue - Transfer-in General Fund	-	125,000	125,000
C48	603 Facility Maint	Public Works	Expense	Increase Expense - Fleet Garage Gate	-	(50,000)	(50,000)
C48	603 Facility Maint	Public Works	Expense	Increase Expense - Uninterrupted Power Source Replacement	-	(50,000)	(50,000)
C48	603 Facility Maint	Public Works	Expense	Increase Expense - Bus Shelter Replacement	-	(25,000)	(25,000)
Total Surplus/(Deficit)					-	(22,900)	(22,900)
C49	701 Successor Agency	Non-Dept	Expense	Decrease Expense - Workers Comp Cost Allocation Correction	-	301,000	301,000
C49	310 Capital Projects	Non-Dept	Expense	Increase Expense - Workers Comp Cost Allocation Correction	-	(301,000)	(301,000)
Total Surplus/(Deficit)					-	-	-
C50	207 Rent Stabilization	City Attorney	Expense	Add Deputy City Attorney II - Prosecution Unit (\$12,000 annual cost)	-	-	-
C50	610 Workers Comp	City Attorney	Expense	Add Deputy City Attorney II - Prosecution Unit (\$12,000 annual cost)	-	-	-
C50	611 General Liability	City Attorney	Expense	Add Deputy City Attorney II - Prosecution Unit (\$12,000 annual cost)	-	-	-
Total Surplus/(Deficit)					-	-	-
C51	720 Pension Reserve	Non-Dept	Revenue	Add Revenue - Transfer-in from Closed 1079 Pension Plan (101)	-	1,440,000	1,440,000
Total Surplus/(Deficit)					-	1,440,000	1,440,000