

CITY OF ALAMEDA RESOLUTION NO. \_\_\_\_\_

AMENDING THE FISCAL YEAR 2020-21 BUDGET AND  
AUTHORIZING THE CITY MANAGER TO REDISTRIBUTE BUDGET  
APPROPRIATIONS BETWEEN SIMILAR CAPITAL PROJECTS

WHEREAS, on June 18, 2019 the City Council adopted the FY 2019-21 Budget representing the financial plan for conducting the affairs of the City of Alameda for the two year fiscal periods beginning July 1, 2019 and ending June 30, 2021; and

WHEREAS, on June 16, 2020 the City Council adopted the FY 2020-21 Mid-Cycle Budget Update that included amendments for the second budget year beginning July 1, 2020 and ending June 30, 2021; and

WHEREAS, staff is proposing budget amendments for the FY 2020-21 period within the two-year budget cycle as detailed in Exhibit 1; and

WHEREAS, the City Council has considered the report and recommendations of the City Manager on the budget amendments and workforce changes and has determined that the budget amendments and workforce changes are both fair and appropriate; 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, 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 the Finance Director is hereby authorized to amend the FY 2020-21 budget as follows:

- Increase the General Fund (001) revenue estimate for Property Transfer Tax by \$2,000,000.
- Increase the General Fund (001) revenue estimate for Transient Occupancy Tax by \$200,000.
- Transfer \$650,970 in previously appropriated funds from the General Fund (001) to the COVID-19 Project (96027) in the Capital Projects Fund (310).

- Appropriate an additional \$349,030 to transfer out from the General Fund (001) to the COVID-19 Project (96027) in the Capital Projects Fund (310).
- Appropriate \$1,000,000 in revenues and expenditures in the COVID-19 Project (96027) in the Capital Projects Fund (310).
- Appropriate \$18,000 from fund balance in the Pension Stabilization Fund (721).
- Transfer out \$500,000 from the Police/Fire Pension 1079 Fund (801) and transfer in \$500,000 to the PARS Pension Rate Stabilization Fund (812).
- Reduce the General Fund (001) revenue estimate for City Clerk (2210) fees by \$94,000.
- Appropriate \$498,000 from fund balance in the General Fund (001) for homelessness services (7011).
- Re-appropriate \$20,000 in prior year unspent budget in the Public Art Fund (285) for grant awards.
- Re-appropriate \$90,000 in prior year unspent budget in the General Fund (001) for Finance (2410) contractual services.
- Reduce the Finance (2410) personnel budget in the General Fund (001) by \$38,000.
- Appropriate \$80,000 from fund balance in the Rent Stabilization Fund (265) for personnel costs.
- Reduce the FISC Lease Fund (256) personnel budget by \$22,000.
- Reduce the General Fund (001) revenue estimate for Fire (3200) program fees by \$1,140,000.
- Appropriate \$155,000 from fund balance in the General Fund (001) for Fire operations (3200).
- Appropriate \$225,000 from fund balance in the Unemployment Insurance Fund (715).
- Appropriate \$140,000 in the Library Fund (210) for a reimbursable grant project.
- Re-appropriate \$79,000 in prior year unspent budget in the Library Fund (210).
- Reduce the revenue estimate for Code Enforcement penalty fees in the Community Development Fund (209) by \$500,000.
- Appropriate \$12,000 from fund balance in the Community Development Fund (209) for personnel.
- Appropriate \$21,000 from fund balance in the Asset Seizure Fund (219).
- Transfer \$1,835,512 in revenue and expenditure budget from Capital Improvement Project (CIP) 96010 to CIP 91810, Pavement Management.
- Transfer out \$300,000 from Measure B Streets/Road (215.1) to CIP 96010 in the Capital Projects Fund (310).
- Transfer out \$300,000 from Measure BB Streets/Road (215.11) to CIP 96010 in the Capital Projects Fund (310).
- Increase revenue and expenditure budgets for CIP 96010, Pavement Management by \$600,000.
- Appropriate \$175,000 in grant funding for CIP 96010, Pavement

Management.

- Transfer \$2,455 in revenue and expenditure budget from CIP 96007 to CIP 91807, Lagoon Maintenance.
- Transfer \$22,463 in revenue and expenditure budget from CIP 96002 to CIP 91802, Urban Forest - Trees.
- Reduce the revenue and expenditure budgets for CIP 91625, Citywide Transit/TDM Plan, and return funds to source.
- Appropriate \$150,000 from fund balance in the Fleet Replacement Fund (701) for Police vehicle up-fitting.
- Reduce the personnel budget in the Urban Runoff Fund (351) by \$465,000 for labor redistribution.
- Reduce the personnel budget in the Sewer Services Fund (602) by \$72,000 for labor redistribution.
- Increase the personnel budget in the Public Works Engineering & Administration Fund (310.05) by \$426,000 for labor redistribution.
- Increase the personnel budget in the General Fund (001) Street Lighting program (4290) by \$111,000 for labor redistribution.
- Appropriate \$45,000 from fund balance in the Facility Maintenance Fund (707) for personnel.
- Appropriate \$25,000 from fund balance in the General Fund (001) in the Street/Sidewalk/Tree/Median Maintenance program (4250).
- Appropriate \$15,000 from fund balance in the General Fund (001) in the Park Maintenance program (51210).
- Increase the Golf Fund (280.5) revenue estimate by \$180,000 and increase the expenditure budget by \$50,000.
- Increase the Recreation Fund (280) revenue estimate by \$231,000 and increase the expenditure budget by \$204,500.
- Transfer \$14,000 from the Golf Fund (280.5) to the Recreation Fund (280).
- In accordance with the Pension Rate Stabilization Program and Other Post-Employment Benefits (OPEB) Funding Policy, transfer \$14,062,001 from the General Fund (001) to the Pension Stabilization Fund (721).

NOW, THEREFORE, BE IT FURTHER RESOLVED by the City Council of the City of Alameda that the City Manager shall be 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).

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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 16<sup>th</sup> day of February 2021, by the following vote to wit:

AYES:

NOES:

ABSENT:

ABSTENTIONS:

IN WITNESS, WHEREOF, I have hereunto set my hand and affixed the seal of said City this 17<sup>th</sup> day of February 2021.

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Lara Weisiger, City Clerk  
City of Alameda

APPROVED AS TO FORM:

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Yibin Shen, City Attorney  
City of Alameda