

General Fund Budget Summary

	2023-24 Actual	2024-25 Mid-Year Budget	2025-26 Baseline Budget	2025-26 Proposed Budget	2026-27 Baseline Budget	2026-27 Proposed Budget
Revenues						
Property Tax	61,339,424	63,396,214	65,781,885	66,781,885	68,260,933	69,260,933
Sales Tax	22,620,145	21,493,194	20,433,351	20,433,351	20,985,708	20,985,708
Property Transfer Tax	10,822,407	11,000,000	11,300,000	11,300,000	11,500,000	11,500,000
Utility Users Tax	9,779,914	9,750,000	9,955,902	9,955,902	10,156,757	10,156,757
Franchise Fees	4,812,656	3,446,000	3,379,447	3,379,447	3,404,051	3,404,051
Business License Tax	3,008,167	3,010,000	3,060,000	3,060,000	3,147,000	3,147,000
Transient Occupancy Tax	3,380,956	3,400,000	3,400,000	3,400,000	3,400,000	3,400,000
Other Taxes	1,322,000	1,376,000	1,387,000	1,387,000	1,398,000	1,398,000
Fees and Charges for Services	8,723,125	10,201,900	9,698,719	11,154,892	9,698,719	11,837,152
Transfers In	4,786,685	7,869,723	5,852,260	11,352,260	5,944,325	11,344,325
Investment and Property Income	6,022,466	3,491,961	3,393,961	3,393,961	3,416,961	3,416,961
Intergovernmental Revenue	865,233	2,199,000	-	-	-	-
Fines/Forfeiture/Penalty	528,107	185,000	185,000	185,000	185,000	185,000
Other Revenue	107,746	15,745	-	-	-	-
Licenses and Permits	357	300	300	300	300	300
	138,119,387	140,835,037	137,827,825	145,783,998	141,497,754	150,036,187
Expenses						
Salaries and Employee Benefits	81,153,190	97,522,350	104,079,197	107,090,797	105,563,698	109,019,123
Vacancy Savings	-	(500,000)	(500,000)	(3,353,810)	(500,000)	(3,347,032)
Transfers Out	10,607,038	13,869,443	2,843,927	2,843,927	3,643,927	3,643,927
Operating Expenditures	13,407,477	21,621,270	19,159,243	20,500,961	19,429,925	21,686,515
Cost Allocation	14,103,915	17,412,817	18,442,590	18,442,590	18,963,291	18,963,291
Debt Service	250,955	1,001,000	1,001,000	1,001,000	1,001,000	1,001,000
Capital Outlay	108,375	5,273,793	-	5,785,000	-	2,000,000
	119,630,950	156,700,673	145,025,957	152,310,465	148,101,841	152,966,824
Revenues Less Expenses	18,488,437	(15,865,636)	(7,198,132)	(6,526,467)	(6,604,087)	(2,930,637)

Citywide Budget
All Funds Summary

		2024-25	2024-25	2024-25	2024-25	FY 2025-26	FY 2025-26	2025-26	FY 2026-27	FY 2026-27	2026-27
		Beginning Fund	Budgeted	Budgeted	Projected Ending	Budgeted	Budgeted	Projected Ending	Budgeted	Budgeted	Projected Ending
		Balance	Revenues	Expenditures	Fund Balance	Revenues	Expenditures	Fund Balance	Revenues	Expenditures	Fund Balance
General Fund											
100	General Fund	111,108,063	139,974,364	152,326,474	98,755,953	145,502,860	151,496,960	92,761,853	149,755,049	152,121,685	90,395,217
101	Police/Fire Pension 1079	2,135,752	1,882,000	1,882,000	2,135,752	-	483,592	1,652,160	-	507,772	1,144,388
102	Police/Fire Pension 1082	67,798	50,000	50,000	67,798	-	36,586	31,212	-	38,515	(7,303)
103	Housing Authority Reimbursable	2,232	-	-	2,232	-	-	2,232	-	-	2,232
104	AMP Reimbursable	303,387	281,138	284,461	300,064	281,138	293,327	287,875	281,138	298,852	270,161
	General Fund Subtotal	113,617,233	142,187,502	154,542,935	101,261,800	145,783,998	152,310,465	94,735,332	150,036,187	152,966,824	91,804,695
	<i>Less: Committed & Assigned Funds (CIP, Pension, etc.):</i>				45,551,943						45,091,585
	<i>Less: 25% Fund Balance Policy:</i>				34,346,010						37,194,622
	Estimated General Fund Residual Fund Balance Excess of Policy:				21,363,847						9,518,488
Special Revenue Funds											
201	HOME	(1)	533,000	533,000	(1)	533,000	533,000	(1)	533,000	533,000	(1)
202	HOME Loan Repayment	145	110,000	110,000	145	110,000	110,000	145	110,000	110,000	145
203	CDBG	-	2,040,000	2,038,502	1,498	2,040,000	1,957,673	83,825	2,040,000	1,958,087	165,738
204	CDBG Loan Repayment	560,632	80,000	80,000	560,632	80,000	80,000	560,632	80,000	80,000	560,632
205	Special CDBG Grants	-	50,000	50,000	-	50,000	50,000	-	50,000	50,000	-
206	Housing In-Lieu	231,324	733,500	268,396	696,428	733,500	268,396	1,161,532	733,500	268,396	1,626,636
207	Rent Review/Stabilization	734,820	4,269,500	2,690,829	2,313,491	4,269,500	3,019,024	3,563,967	4,269,500	3,034,934	4,798,533
208	Affordable Housing	922,197	701,000	431,586	1,191,611	701,000	418,800	1,473,811	701,000	418,908	1,755,908
209	Planning/Bldg/Transportation	1,115,121	6,647,000	5,241,000	1,406,000	6,086,000	6,714,798	777,202	5,654,230	6,248,785	182,647
210	Alameda Free Library	5,766,906	3,651,400	6,152,354	3,265,952	4,899,779	6,420,674	1,745,056	5,838,323	6,694,741	888,639
211	Gas Tax	652,097	2,132,500	2,245,007	539,590	2,132,500	2,171,927	500,163	2,132,500	2,175,658	457,005
212	Road Mtce and Rehab (RMRA)	3,956,549	2,000,000	2,000,000	3,956,549	2,000,000	2,000,000	3,956,549	2,000,000	2,000,000	3,956,549
213	Vehicle Registration Fees	633,999	312,000	300,000	645,999	312,000	300,000	657,999	312,000	300,000	669,999
216	Tidelands	3,186,100	825,000	842,032	3,169,068	825,000	749,927	3,244,141	825,000	752,166	3,316,975
217	Open Space Improvement & Mtce	71,507	-	15,000	56,507	-	-	41,507	-	-	26,507
218	Paratransit	35	482,600	482,915	(280)	482,600	494,471	(12,151)	482,600	494,523	(24,074)
219	Police Asset Seizure	93,777	-	-	-	-	-	-	-	-	-
220	Fire Grants	858,344	33,000	33,000	858,344	33,000	33,000	858,344	33,000	33,000	858,344
221	Police Grants	44,369	85,000	85,000	44,369	85,000	85,000	44,369	85,000	85,000	44,369
222	Grants	(245,201)	2,413,962	2,413,962	(245,201)	2,082,212	1,111,962	(1,148,951)	208,212	1,111,962	(2,052,701)
223	ARPA	-	1,304,622	1,304,622	-	1,304,622	-	1,304,622	1,304,622	-	2,609,244
224	PPGEMT	813,413	1,550,000	1,550,000	813,413	1,800,000	1,800,000	813,413	1,800,000	1,800,000	813,413
253	Adams Street House	320,701	-	-	320,701	-	-	320,701	-	-	320,701
268	Oak Tree In-Lieu	53,653	-	-	53,653	-	-	53,653	-	-	53,653
230	County Measure B Streets/Roads	996,185	-	-	996,185	-	-	996,185	-	-	996,185
231	County Measure BB Streets/Road	7,240,186	4,880,000	4,802,000	7,318,186	4,880,000	4,300,000	7,898,186	4,880,000	4,300,000	8,478,186
232	County Measure B Bike/Ped	210,628	-	-	-	-	-	-	-	-	-
233	County Measure BB Bike/Ped	932,823	517,000	726,000	723,823	517,000	726,000	514,823	517,000	726,000	305,823
234	County Measure B Paratransit	203,423	-	-	-	-	-	-	-	-	-
235	County Measure BB Paratransit	869,800	492,000	682,600	679,200	492,000	682,600	488,600	492,000	682,600	298,000
240	Commercial Revitalization	1,834,230	150,000	41,353	1,942,877	150,000	41,353	2,051,524	150,000	41,353	2,160,171
241	Fleet Industrial Supply Center	486,471	-	-	486,471	-	-	486,471	-	-	486,471
242	Public Art	1,018,678	250,000	430,700	837,978	250,000	430,700	657,278	250,000	430,700	476,578
243	Theater Complex	590,825	450,000	439,000	601,825	450,000	439,000	612,825	450,000	439,000	623,825
244	Bike/Ped Annual Projects	-	726,000	815,560	(89,560)	726,000	708,468	(72,028)	726,000	711,808	(57,836)
245	Multi Modal Annual Projects	-	502,000	554,961	(52,961)	502,000	452,183	(3,144)	502,000	453,596	45,260
250	Golf	(206,026)	838,000	853,450	(221,476)	638,000	888,094	(471,570)	638,000	588,259	(421,829)
251	Mastick Advisory Board	598,788	142,000	150,786	590,002	142,000	150,786	581,216	142,000	150,786	572,430
252	Mastick Senior Center Trust	1,127,834	-	51,375	1,076,459	-	51,375	1,025,084	-	51,375	973,709
260	Solid Waste Surcharge	1,423,823	237,258	305,696	1,355,385	237,258	316,783	1,275,860	237,258	317,301	1,195,817
263	Curbside Recycling	201,658	-	-	201,658	-	-	201,658	-	-	201,658
261	City Waste Management Program	2,549,322	1,435,887	1,800,782	2,184,427	2,843,345	3,218,495	1,809,277	2,843,345	3,220,056	1,432,566
262	Integrated Waste - Restricted	1,130,987	471,148	555,187	1,046,948	471,148	564,753	953,343	471,148	565,793	858,698
264	Stormwater	1,740,494	7,463,345	5,350,681	3,853,158	6,077,829	5,466,203	4,464,784	6,077,829	5,484,652	5,057,961
265	Parking	864,704	2,118,000	2,459,416	523,288	2,309,700	2,562,529	270,459	2,309,700	2,568,938	11,221
266	Civic Center Garage	503,082	-	-	503,082	-	-	503,082	-	-	503,082
269	Urban Forest	3,743,310	3,438,000	3,524,390	3,656,920	4,041,896	3,795,059	3,903,757	4,045,896	3,796,717	4,152,936
270	Island City Maint-84-2- Zone 1	40,081	4,800	15,094	29,787	4,800	19,493	15,094	4,800	19,493	9,199
271	Island City Maint-84-2- Zone 4	194,209	189,412	200,688	182,933	189,412	236,378	135,967	189,412	238,112	87,267
272	Island City Maint-84-2- Zone 5	887,134	1,059,350	1,137,040	809,444	1,059,350	1,258,062	610,731	1,059,350	1,262,859	407,222
273	Island City Maint-84-2- Zone 6	598,231	519,975	758,169	360,037	519,975	786,384	93,628	519,975	788,726	(175,124)
274	Island City Maint-84-2- Zone 7	76,164	3,900	30,264	49,800	3,900	30,264	23,436	3,900	30,264	(2,928)
275	Island City Maint-84-2- Zone 8	65,252	85,919	87,472	63,699	85,919	107,960	41,658	85,919	108,985	18,592
276	Assessment District Admin	92,400	184,523	197,215	79,708	184,523	200,486	63,745	184,523	201,140	47,128
277	Marina Cove Maintenance AD	57,452	163,000	189,805	30,647	163,000	202,912	(9,265)	163,000	203,952	(50,217)
278	Marina Cove Reserve 01-01	248,986	-	-	248,986	-	-	248,986	-	-	248,986
279	Alameda Landing MSD CFD 13-2	3,791,456	530,000	724,731	3,596,725	530,000	741,635	3,385,090	530,000	754,737	3,160,353
280	Bayport Muni Services CFD 03-1	5,149,727	819,000	570,446	5,398,281	819,000	580,804	5,636,477	819,000	585,338	5,870,139
281	Alameda Point Svc CFD 17-1	673,921	746,999	803,796	617,124	746,999	812,246	551,877	746,999	813,975	484,901
286	BFI Dike Assessment Dist 93-1	404,009	-	-	404,009	-	-	404,009	-	-	404,009
290	Alameda Point	43,250,172	17,922,000	26,035,174	35,136,998	17,922,000	17,792,951	35,266,046	17,922,000	17,828,008	35,360,038
	Special Revenue Funds Subtotal	103,360,907	76,293,600	85,932,825	93,213,855	75,642,767	75,893,211	94,620,079	76,153,541	75,524,279	95,249,341
Capital Project Funds											
301	Alameda Point Capital Projects	2,467,614	-	1,533	2,466,081	-	1,533	2,464,548	-	1,533	2,463,015
302	Construction Improvement Tax	2,868,850	1,200,000	3,591,222	477,628	80,000	222	557,406	80,000	222	637,184
303	Dwelling Unit	693,456	-	-	693,456	-	-	693,456	-	-	693,456
305	Dev Impact Fees - Transp	3,291,667	795,000	900,000	3,186,667	795,000	900,000	3,081,667	795,000	900,000	2,976,667
306	Dev Impact Fees - Rec/Park	2,792,187	1,218,000	-	4,010,187	1,218,000	-	5,228,187	1,218,000	-	6,446,187
307	Dev Impact Fees - Public Facil	1,514,406	283,000	-	1,797,406	283,000	-	2,080,406	283,000	-	2,363,406
308	Dev Impact Fees - Public Safet	2,149,610	439,000	-	2,588,610	439,000	-	3,027,610	439,000	-	3,466,610
310	Capital Improvement Projects	(7,629,901)	25,310,444	25,974,482	(8,293,939)	16,186,651	22,092,741	(14,200,029)	16,186,651	22,1	

Citywide Budget
All Funds Summary

	2024-25 Beginning Fund Balance	2024-25 Budgeted Revenues	2024-25 Budgeted Expenditures	2024-25 Projected Ending Fund Balance	FY 2025-26 Budgeted Revenues	FY 2025-26 Budgeted Expenditures	2025-26 Projected Ending Fund Balance	FY 2026-27 Budgeted Revenues	FY 2026-27 Budgeted Expenditures	2026-27 Projected Ending Fund Balance
Debt Service Fund										
401 City Debt Service	14,969	1,001,000	1,001,000	14,969	1,001,000	1,001,000	14,969	1,001,000	1,001,000	14,969
410 2013 GO Library Bond 2003	1,134,384	629,000	629,000	1,134,384	649,172	629,000	1,154,556	668,647	629,000	1,194,203
420 2003 Alameda Point Rev Bonds	311,815	990,000	990,000	311,815	990,000	990,000	311,815	990,000	990,000	311,815
421 2023 Rev Bonds - Aquatic Cntr	15,262,241	900,000	861,800	15,300,441	900,000	861,800	15,338,641	900,000	861,800	15,376,841
440 HUD 108 Loan	346,229	689,000	689,000	346,229	689,000	689,000	346,229	689,000	689,000	346,229
430 Leased Equipment	5	1,101,927	1,101,927	5	1,101,927	1,101,927	5	1,101,927	1,101,927	5
Debt Service Funds Subtotal	17,069,642	5,310,927	5,272,727	17,107,842	5,331,099	5,272,727	17,166,214	5,350,574	5,272,727	17,244,061
Enterprise Fund										
501 Sewer Services	118,882,938	12,898,382	18,694,550	113,086,770	13,400,000	18,680,328	107,806,442	13,400,000	19,166,478	102,039,964
Enterprise Fund Subtotal	118,882,938	12,898,382	18,694,550	113,086,770	13,400,000	18,680,328	107,806,442	13,400,000	19,166,478	102,039,964
Internal Service Fund										
601 Fleet Mtce & Replacement	16,285,746	6,939,751	4,196,286	19,029,211	6,939,751	4,383,949	21,585,013	6,939,751	4,392,869	24,131,895
603 Facility Mtce & Replacement	12,279,692	9,087,972	9,187,653	12,180,011	5,719,972	8,892,120	9,007,863	5,719,972	8,896,132	5,831,703
605 Emergency Operations Center	30,239	260,431	336,837	(46,167)	260,431	351,164	(136,900)	260,431	352,185	(228,654)
606 Information Technology	4,924,242	3,737,269	5,258,617	3,402,894	4,720,000	6,426,885	1,696,010	4,702,000	6,109,064	288,946
609 IT Cable Equip Replace (PEG)	1,757,587	150,000	67,193	1,840,394	150,000	67,193	1,923,201	150,000	67,193	2,006,008
610 Workers' Compensation	3,498,300	5,623,824	5,626,194	3,495,930	5,623,824	5,644,458	3,475,296	5,623,824	5,659,556	3,439,563
611 General Liability	968,101	7,989,519	8,304,114	653,506	7,989,519	8,925,780	(282,755)	8,610,964	9,410,460	(1,082,251)
612 Unemployment Insurance	244,944	-	174,413	70,531	-	174,413	(103,882)	-	174,413	(278,295)
613 Post Employment - OPEB	7,582,059	4,409,702	4,931,916	7,059,845	4,409,702	4,931,916	6,537,631	4,409,702	4,931,916	6,015,417
720 Pension Reserve	20,051,414	3,060,000	3,061,468	20,049,946	60,000	3,061,468	17,048,478	60,000	3,061,468	14,047,010
Internal Service Funds Subtotal	67,622,324	41,258,468	41,444,691	67,436,101	35,873,199	42,859,346	60,749,954	36,476,644	43,055,256	54,171,342
Fiduciary Fund										
701 Successor Agency	(31,648,164)	9,841,000	10,146,675	(31,953,839)	9,841,000	10,193,575	(32,306,414)	9,841,000	10,194,689	(32,660,103)
Fiduciary Funds Subtotal	(31,648,164)	9,841,000	10,146,675	(31,953,839)	9,841,000	10,193,575	(32,306,414)	9,841,000	10,194,689	(32,660,103)
Custodial Fund										
801 1998 Rev Bond Debt/Harbor Bay	43,988	-	-	43,988	-	-	43,988	-	-	43,988
802 2010-B Marina Village Bd Refi	859,070	-	-	859,070	-	-	859,070	-	-	859,070
803 Harbor Bay Assmt Dist CFD 1	189,993	-	-	189,993	-	-	189,993	-	-	189,993
804 Marina Villag Assmt Dist CFD 2	140,072	-	-	140,072	-	-	140,072	-	-	140,072
805 Alameda Landing CFD 13-1 2016	4,635,602	992,000	1,029,000	4,598,602	992,000	1,029,000	4,561,602	992,000	1,029,000	4,524,602
806 Alameda Landing CFD 13-1 2021	-	965,000	870,000	95,000	965,000	870,000	190,000	965,000	870,000	285,000
807 Alameda Marina CFD 22-1	1,881,342	960,000	904,250	1,937,092	960,000	904,250	1,992,842	960,000	904,250	2,048,592
Agency Funds Subtotal	7,750,066	2,917,000	2,803,250	7,863,816	2,917,000	2,803,250	7,977,566	2,917,000	2,803,250	8,091,316
Totals	412,742,511	321,914,958	350,316,084	383,833,542	309,753,349	331,669,000	363,874,559	315,139,232	332,693,332	346,320,459