

CITY OF ALAMEDA RESOLUTION NO. _____

AMENDING THE FISCAL YEAR 2025-26 BUDGET

WHEREAS, on June 17, 2025, the City Council adopted the Fiscal Years (FY) 2025-26 and FY 2026-27 Budget representing the financial plan for conducting the affairs of the City of Alameda for the two year fiscal periods beginning July 1, 2025 and ending June 30, 2027; and

WHEREAS, staff is proposing budget amendments for the FY 2025-26 period as detailed in Exhibit A (attached hereto) ; and

WHEREAS, the City Council has considered the report and recommendations of the City Manager on the budget amendments and has determined that the budget amendments 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

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 2025-26 budget as shown in Exhibit A with the following provisions and authorities:

1. The Interim City Manager or his/her designee is authorized to accept funding from the California Department of Justice for its Tobacco Enforcement grant in the amount of \$234,287.
2. The Interim City Manager or his/her designee is authorized to accept a donation from the Alameda Library Friends Association in the amount of \$118,200.
3. The Interim City Manager or his/her designee is authorized to accept JAG grant funding from the Alameda County Sheriff's Office in the amount of \$13,356.
4. The Interim City Manager or his/her designee is authorized to accept funding from Alameda County Transportation Commission (CTC) in the amount of \$931,000 for the City's water shuttle services program.
5. The Interim City Manager or his/her designee is authorized to accept funding from Alameda CTC for its Transportation Fund for Clean Air Program (TFCA)

in the amounts of \$37,000 and \$136,000 respectively. These grants are for the City's Bike Rack Parking and Public EV charging programs respectively.

FY 2025-26 MID-YEAR BUDGET ADJUSTMENTS
FUND 100 - GENERAL FUND

REVENUE

| Item | Department | Description | Ongoing | One-Time | Total |
|---|------------------|---|-----------------------|---------------------|--------------------|
| FY 2025-26 General Fund Adopted Revenue Budget | | | \$ 141,563,998 | \$ 5,200,000 | 146,763,998 |
| Adjustments | | | | | |
| A1 | Non-Departmental | Intergovernmental Revenue | 1,000,000 | - | 1,000,000 |
| A2 | Non-Departmental | Fines, Forfeitures, Penalties Revenue | 35,000 | | 35,000 |
| A3 | Non-Departmental | Misc Mid-year adjustments | (809,173) | | (809,173) |
| A4 | Fire | Fire Inspection Revenues | | 9,000 | 9,000 |
| A5 | Rec & Park | Rec & Park Classes Revenue | 190,000 | | 190,000 |
| A6 | Rec & Park | Area Agency for Aging Grant for Mastick Senior Center | | 30,000 | 30,000 |
| A7 | Rec & Park | Miscellaneous Revenue | | 94,567 | 94,567 |
| Subtotal of Revenue Adjustments | | | 415,827 | 133,567 | 549,394 |
| FY2025-26 Adjusted Revenue Baseline | | | 141,979,825 | 5,333,567 | 147,313,392 |

EXPENSE

| Item | Department | Description | Ongoing | One-Time | Total |
|---|------------|--|-----------------------|---------------------|-----------------------|
| FY 2025-26 General Fund Adopted Expense Budget | | | 143,712,606 | 8,469,742 | 152,182,348 |
| B1 | Citywide | Budget Amendments, conforming changes, MOU changes, carry forward, misc increases since adoption | \$ 1,384,228 | \$ - | \$ 1,384,228 |
| Subtotal Expenditure Adjustments | | | \$ 1,384,228 | \$ - | \$ 1,384,228 |
| FY2025-26 Adjusted Expenditure Baseline | | | \$ 145,096,834 | \$ 8,469,742 | \$ 153,566,576 |

Departmental Midcycle Requests

Operations and Maintenance Changes

O&M Changes Ongoing

| | | | | | |
|---|------------|---|----------------|----------|----------------|
| C1 | PBT | Increase Professional Development - Sustainability Division | 3,700 | | 3,700 |
| C2 | PBT | Increased Costs - City Attorney Staff & Student Intern Part-Time Pay (GF portion) | 15,000 | | 15,000 |
| C3 | CAO | Increased Costs - Alameda County DA's filing software contribution | 60,000 | | 60,000 |
| C4 | Rec & Park | Increase Services - Outside contractors for Rec & Park Classes | 150,000 | | 150,000 |
| Subtotal O&M Changes Ongoing | | | 228,700 | - | 228,700 |

O&M Changes Proposed One-Time

| | | | | | |
|---|--------------|--|----------|----------------|----------------|
| C5 | Public Works | Increased Costs - Encinal/High St Fence Repair | - | 20,000 | 20,000 |
| C6 | Public Works | Increased Costs - Sewer Main Damage Overtime | - | 16,865 | 16,865 |
| C7 | Public Works | Increased Costs - AMP Undergrounding Project Costs | | 264,000 | 264,000 |
| C8 | IT | Increased Costs - AMP Undergrounding Project Costs | | 108,651 | 108,651 |
| C9 | Fire | Increased Costs - Administrative Facility Relocation and Setup Costs | | 250,000 | 250,000 |
| C10 | Rec & Park | Increase Services - Sweeney Trail Connector Engineering Costs | - | 300,000 | 300,000 |
| Subtotal O&M Changes Proposed One-Time | | | - | 959,516 | 959,516 |

| | | | | | |
|--|--|--|-----------------------|---------------------|-----------------------|
| Subtotal All Department Requests | | | 228,700 | 959,516 | 1,188,216 |
| Total Fiscal Year 2025-26 General Fund Budget | | | \$ 145,325,534 | \$ 9,429,258 | \$ 154,754,792 |

| | | | |
|---|-------------|-------------|-------------|
| Structural Imbalance (ongoing revenues less ongoing expenses) | (3,345,709) | (4,095,691) | (7,441,400) |
|---|-------------|-------------|-------------|

**FY 2025-26 MID-YEAR BUDGET ADJUSTMENTS
NON-GENERAL FUND**

Strategic Priority Key:

CLIMATE - Build Resilience to Climate Change & Water Level Rise

SAFETY - Enhance Community Safety & Services

HOUSING - House All Alamedans & End Homelessness

TRANSPORT - Invest in Transportation, Infrastructure, Economic Opportunities & Historic Resources

GOVERN - Practice Fiscally Responsible, Equitable & Inclusive Governance

| Item | Fund | Strategic Priority | Department | Type | Description | Ongoing | One-Time | Total |
|--------------------------------|-----------------------------------|--------------------|--------------|---------|--|------------------|------------------|------------------|
| D1 | 209 PBT | Safety & Service | PBT | Revenue | Increase Revenue - CA DOJ Tobacco Enforcement Grant | | 234,287 | 234,287 |
| D2 | 209 PBT | Safety & Service | PBT | Expense | Increase Expense - Uniforms required through MOU | (5,000) | | (5,000) |
| Total Surplus/(Deficit) | | | | | | (5,000) | 234,287 | 229,287 |
| D3 | 210 Library | Safety & Service | Library | Revenue | Increase Revenue - Library Friends Association | | 118,200 | 118,200 |
| | 210 Library | Safety & Service | Library | Expense | Increase Expense - Summer reading program | | (118,200) | (118,200) |
| Total Surplus/(Deficit) | | | | | | - | - | - |
| D4 | 217 Open Space Improvement & Mtce | Transport | Rec & Park | Expense | Increase Expense - Irrigation systems installation, landscape & tree maintenance | | (140,000) | (140,000) |
| Total Surplus/(Deficit) | | | | | | - | (140,000) | (140,000) |
| D5 | 221 Police Grants | Safety & Service | Police | Revenue | Increase Revenue - JAG Grant | | 13,356 | 13,356 |
| | 221 Police Grants | Safety & Service | Police | Expense | Increase Expense - JAG Grant expenses | | (13,356) | (13,356) |
| D6 | 221 Police Grants | Safety & Service | Police | Revenue | Increase Revenue - COPS Grant | | 455,908 | 455,908 |
| | 221 Police Grants | Safety & Service | Police | Expense | Increase Expense - COPS Grant expenses | | (455,908) | (455,908) |
| Total Surplus/(Deficit) | | | | | | - | - | - |
| D7 | 222 Grants | Transport | PBT | Revenue | Increase Revenue - Alameda County Alameda CTC grant for water shuttle services | | 931,000 | 931,000 |
| | 222 Grants | Transport | PBT | Expense | Increase Expense - Water Shuttle services | | (931,000) | (931,000) |
| Total Surplus/(Deficit) | | | | | | - | - | - |
| D8 | 244 Bike/Ped Annual Projects | Transport | PBT | Expense | Increase Expense - Wooden Bridge Planning & Replacement | | (60,000) | (60,000) |
| D9 | 244 Bike/Ped Annual Projects | Transport | PBT | Expense | Increase Expense - City Attorney Staff & Student Intern Part-Time Pay | (5,000) | | (5,000) |
| Total Surplus/(Deficit) | | | | | | (5,000) | (60,000) | (65,000) |
| D9 | 245 Multi Modal Annual Projects | Transport | PBT | Expense | Increase Expense - City Attorney Staff & Student Intern Part-Time Pay | (5,000) | | (5,000) |
| Total Surplus/(Deficit) | | | | | | (5,000) | - | (5,000) |
| Item | Fund | Strategic Priority | Department | Type | Description | Ongoing | One-Time | Total |
| D10 | 264 Stormwater | Climate | Public Works | Expense | Increase Expense - Regulatory permit system cost increase | (4,193) | | (4,193) |
| Total Surplus/(Deficit) | | | | | | (4,193) | - | (4,193) |
| D11 | 281 Alameda Point Svc CFD 17-1 | Transport | BRED | Expense | Increase Expense - Property management services | | (109,383) | (109,383) |
| Total Surplus/(Deficit) | | | | | | - | (109,383) | (109,383) |
| D12 | 290 & 291 Alameda Point | Governance | BRED | Expense | Increase Expense - Property management services insurance | (500,000) | | (500,000) |
| Total Surplus/(Deficit) | | | | | | (500,000) | - | (500,000) |
| Item | Fund | Strategic Priority | Department | Type | Description | Ongoing | One-Time | Total |
| D13 | 310 Capital Improvement Projects | Transport | PBT | Revenue | Increase Revenue - Move budget from FY26-27 for CIP project C71100 Bay Farm | | 75,000 | 75,000 |
| | 310 Capital Improvement Projects | Transport | PBT | Expense | Increase Expense - C71100 Bay Farm project expenses | | (75,000) | (75,000) |

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NON-GENERAL FUND

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HOUSING - House All Alamedans & End Homelessness

TRANSPORT - Invest in Transportation, Infrastructure, Economic Opportunities & Historic Resources

GOVERN - Practice Fiscally Responsible, Equitable & Inclusive Governance

| Item | Fund | Strategic Priority | Department | Type | Description | Ongoing | One-Time | Total |
|--------------------------------|--|--------------------|--------------|---------|---|---------|------------------|------------------|
| D14 | 310 Capital Improvement Projects | Transport | PBT | Revenue | Increase Revenue - Alameda County TFCA grant - Bike parking CIP Project C6300 | | 37,000 | 37,000 |
| | 310 Capital Improvement Projects | Transport | PBT | Expense | Increase Expense - C6300 Bike parking expenses | | (37,000) | (37,000) |
| D15 | 310 Capital Improvement Projects | Transport | PBT | Revenue | Increase Revenue - Alameda County TFCA grant - Public EV charging CIP Project C6630 | | 136,000 | 136,000 |
| | 310 Capital Improvement Projects | Transport | PBT | Expense | Increase Expense - C6630 Public EV charging expenses | | (136,000) | (136,000) |
| D16 | 310 Capital Improvement Projects | Transport | Public Works | Expense | Increase Expense - Facility Condition Assessment Funding CIP Project C4100 | | (350,000) | (350,000) |
| Total Surplus/(Deficit) | | | | | | - | (350,000) | (350,000) |
| D17 | Funds 211, 216, 260, 264, 276, 279, 280, 281, 285, 501, 603 | Transport | Public Works | Expense | Increase Expense - Sewer Main Damage Overtime | - | (44,148) | (44,148) |
| Total Surplus/(Deficit) | | | | | | - | (44,148) | (44,148) |

* * * * *

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 3rd day of March 2026, 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 4th day of March 2026.

Lara Weisiger, City Clerk
City of Alameda

APPROVED AS TO FORM:

Yibin Shen, City Attorney
City of Alameda