

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

AMENDING THE FISCAL YEAR 2023-24 BUDGET

WHEREAS, on June 20, 2023 the City Council adopted the fiscal years (FY) 2023-25 Budget representing the financial plan for conducting the affairs of the City of Alameda for the two year fiscal periods beginning July 1, 2023 and ending June 30, 2025; and

WHEREAS, staff is proposing budget amendments for the FY 2023-24 period 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

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 2023-24 budget as shown in Exhibit A (attached).

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

**REVENUE**

Item	Department	Description	Ongoing	One-Time	Total
<b>FY 2023-24 General Fund Revised Revenue Budget</b>					128,833,457
<b>Adjustments</b>					
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	-	
<b>Subtotal of Revenue Adjustments</b>			<b>2,938,000</b>	<b>(400,000)</b>	<b>2,538,000</b>

**EXPENSE**

Item	Department	Description	Ongoing	One-Time	Total
<b>FY 2023-24 General Fund Revised Expense Budget</b>					130,843,136
<b>Operating Adjustments</b>					
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	
<b>Subtotal of Operating Adjustments</b>			<b>704,384</b>	<b>1,020,000</b>	<b>1,724,384</b>
<b>Capital Transfers</b>					
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	
<b>Subtotal of Capital Transfers</b>			<b>-</b>	<b>270,254</b>	<b>270,254</b>
<b>Subtotal of Expense Adjustments</b>			<b>704,384</b>	<b>1,290,254</b>	<b>1,994,638</b>
<b>Revenue less Expense Adjustment Subtotal</b>			<b>2,233,616</b>	<b>(1,690,254)</b>	<b>543,362</b>

**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)
<b>Total Surplus/(Deficit)</b>					-	<b>(1,440,000)</b>	<b>(1,440,000)</b>
C2	211 Gas Tax	Public Works	Expense	Increase Expense - Part-Time Pay	-	(7,500)	(7,500)
<b>Total Surplus/(Deficit)</b>					-	<b>(7,500)</b>	<b>(7,500)</b>
C3	216 Tidelands	Public Works	Expense	Add Expense - Transfer-Out to CIP (310)	-	(60,000)	(60,000)
<b>Total Surplus/(Deficit)</b>					-	<b>(60,000)</b>	<b>(60,000)</b>
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)
<b>Total Surplus/(Deficit)</b>					-	-	-
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)
<b>Total Surplus/(Deficit)</b>					-	-	-
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)
<b>Total Surplus/(Deficit)</b>					-	-	-
C10	223 ARPA	Public Works	Expense	Add Expense - Transfer-Out to CIP (310)	-	(200,000)	(200,000)
<b>Total Surplus/(Deficit)</b>					-	<b>(200,000)</b>	<b>(200,000)</b>
C11	224 PPGEMT	Fire	Expense	Add Expense - Establish PPGEMT Budget	-	(85,276)	(85,276)
<b>Total Surplus/(Deficit)</b>					-	<b>(85,276)</b>	<b>(85,276)</b>
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)	-	-	-
<b>Total Surplus/(Deficit)</b>					-	-	-

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)
<b>Total Surplus/(Deficit)</b>					-	<b>(400,000)</b>	<b>(400,000)</b>
C14	260 Solid Waste	Public Works	Expense	Increase Expense - Doolittle Landfill Longterm Flood Protection Plan	-	(81,500)	(81,500)
<b>Total Surplus/(Deficit)</b>					-	<b>(81,500)</b>	<b>(81,500)</b>
C15	261 City Waste	Public Works	Expense	Add Expense - Transfer-Out to CIP (310)	-	(643,000)	(643,000)
<b>Total Surplus/(Deficit)</b>					-	<b>(643,000)</b>	<b>(643,000)</b>
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)
<b>Total Surplus/(Deficit)</b>					-	<b>(1,455,400)</b>	<b>(1,455,400)</b>
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)
<b>Total Surplus/(Deficit)</b>					-	<b>(102,000)</b>	<b>(102,000)</b>
C20	269 Urban Forest	Public Works	Revenue	Increase Revenue - Transfer-in from Zone 5 Harbor Bay LLD	-	70,000	70,000
<b>Total Surplus/(Deficit)</b>					-	<b>70,000</b>	<b>70,000</b>
C21	271 LLD 84-2 Zone 4	Public Works	Expense	Increase Expense - Landscaping, Recycling Units	-	(32,000)	(32,000)
<b>Total Surplus/(Deficit)</b>					-	<b>(32,000)</b>	<b>(32,000)</b>
C22	272 LLD 84-2 Zone 5	Public Works	Expense	Increase Expense - Transfer-out to Urban Forest (269)	-	(70,000)	(70,000)
<b>Total Surplus/(Deficit)</b>					-	<b>(70,000)</b>	<b>(70,000)</b>
C23	273 LLD 84-2 Zone 6	Public Works	Expense	Increase Expense - Engineer's Report Technical Correction	-	(194,100)	(194,100)
<b>Total Surplus/(Deficit)</b>					-	<b>(194,100)</b>	<b>(194,100)</b>
C24	274 LLD 84-2 Zone 7	Public Works	Expense	Increase Expense - Spending Plan to Dissolve Zone 7	-	(88,127)	(88,127)
<b>Total Surplus/(Deficit)</b>					-	<b>(88,127)</b>	<b>(88,127)</b>
C25	275 LLD 84-2 Zone 8	Public Works	Revenue	Increase Revenue - Tree Injection Technical Correction	-	1,080	1,080
<b>Total Surplus/(Deficit)</b>					-	<b>1,080</b>	<b>1,080</b>

**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)
<b>Total Surplus/(Deficit)</b>					-	<b>(30,000)</b>	<b>(30,000)</b>
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)
<b>Total Surplus/(Deficit)</b>					-	<b>(28,000)</b>	<b>(28,000)</b>
C28	287 Harbor Transport	Public Works	Expense	Add Expense - Transfer-Out to CIP (310)	-	(135,000)	(135,000)
<b>Total Surplus/(Deficit)</b>					-	<b>(135,000)</b>	<b>(135,000)</b>
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)
<b>Total Surplus/(Deficit)</b>					-	<b>(667,000)</b>	<b>(667,000)</b>
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)
<b>Total Surplus/(Deficit)</b>					-	-	-
C40	320 Transport Mgmt	BRED	Expense	Increase Expense - TMA Pass-Through True-Up	-	(520,000)	(520,000)
<b>Total Surplus/(Deficit)</b>					-	<b>(520,000)</b>	<b>(520,000)</b>

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)
<b>Total Surplus/(Deficit)</b>					-	<b>(33,000)</b>	<b>(33,000)</b>
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)
<b>Total Surplus/(Deficit)</b>					-	<b>(67,500)</b>	<b>(67,500)</b>
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)
<b>Total Surplus/(Deficit)</b>					-	<b>(191,284)</b>	<b>(191,284)</b>
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)
<b>Total Surplus/(Deficit)</b>					-	<b>(22,900)</b>	<b>(22,900)</b>
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)
<b>Total Surplus/(Deficit)</b>					-	-	-
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)	-	-	-
<b>Total Surplus/(Deficit)</b>					-	-	-
C51	720 Pension Reserve	Non-Dept	Revenue	Add Revenue - Transfer-in from Closed 1079 Pension Plan (101)	-	1,440,000	1,440,000
<b>Total Surplus/(Deficit)</b>					-	<b>1,440,000</b>	<b>1,440,000</b>

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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 20<sup>th</sup> day of February 2024, 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 21<sup>st</sup> day of February 2024.

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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