2022-23 Mid-Year Budget

City Council
February 21, 2023

Mid-Year Budget Overview

1. General Fund Revenue and Expenditure Update

2. Pension/OPEB Reserve Payment per City Policy

3. Mid-Year Adjustment Requests by Department

General Fund Revenue Update

Adjustments

ARPA Revenue Replacement	+	$7,480,313 (One-Time)
Property Tax	+	$1,490,000
Utility User Tax	+	$400,000
Transient Occupancy Tax	+	$400,000
Business License Tax	+	$400,000
Infrastructure Mitigation	-	$860,000
Fire Program Revenues	-	$47,600
Net Adjustment	**+**	**$9,262,713**

General Fund Summary

	Ongoing	One-Time	Total
FY 2022-23 Revenue Budget			$122,863,474
Revenue Adjustments	$1,893,400	$7,369,313	9,262,713
Mid-Year Revenue Budget	**$1,893,400**	**$7,369,313**	**$132,126,187**

	Ongoing	One-Time	Total
FY 2022-23 Expenditure Budget			$126,414,582
Operating Adjustments	$507,657	$295,040	802,697
Capital Adjustments		1,032,000	1,032,000
Pension/OPEB Funding per Policy		2,812,896	2,812,896
Mid-Year Expenditure Budget	**$507,657**	**$4,139,936**	**$131,062,175**

Mid-Year Revenues less Expenditures			**$1,064,012**

Pension/OPEB Reserve Policy

- The City commits half of the increase in the General Fund unassigned residual fund balance from the end of the prior fiscal year to advance pay-down of pension/OPEB obligations
- As of June 2022, half of the increase in the General Fund unassigned residual fund balance was $2,812,896
- By policy, 75% of pension reserves, or $2,109,672, would be paid to CalPERS, and 25%, or $703,224, would be contributed to a Section 115 trust for the future payment of pension expenses

Mid-Year Requests by Department

FY 2022-23 Mid-Year Update

City Attorney ’s Office

Proposed	Annual Cost	Funding Source(s)	Notes
Upgrade Admin Tech II to Paralegal	$15,000	Rent Program	Ongoing: No additional budget needed in current year
Downgrade 80% Senior Account Clerk to 100% Account Clerk	Cost neutral	Rent Program	Ongoing: Relocates partial position from Finance to full position at the Rent Program
Upgrade Asst City Attorney II to Chief Planning Counsel	$6,000	Planning/Building	Ongoing: No additional budget needed in current year
TOTAL	**$21,000**		

Community Development

Proposed	Cost	Funding Source(s)	Notes
Homelessness Program Correction	$125,000	General Fund	Ongoing: Day Center and Safe Parking
Upgrade Comm Dev Program Manager to Comm Dev Manager	$35,000	CDBG	Ongoing: No additional budget needed in current year
Seaplane Lagoon Ferry Terminal Wayfinding Signs	$100,000	Alameda Point	One-time: Appropriate from fund balance
Alameda Point Commission Fees	$1,740,000	Alameda Point	One-time: High lease activity
Seaplane Lagoon Ferry Terminal Project Closeout	$454,313	Alameda Point	One-time: Appropriate from fund balance
Alameda Point Sports Complex DDA Correction	$150,000	Alameda Point	One-time: Appropriate from fund balance
Accounting Technician 20%	$22,000	Alameda Point	Ongoing: No additional budget needed in current year
TOTAL	**$2,626,313**		

Finance

Proposed	Cost	Funding Source(s)	Notes
Automated Financial Statement Implementation	$75,000	IT Internal Service Fund	One-time: Reduce cost of manually assembling financial statements
Automated Financial Statement Service	$46,000	IT Internal Service Fund	Ongoing
TOTAL	**$121,000**		

Fire

Proposed	Cost	Funding Source(s)	Notes
EMS Certifications/Licenses	$14,500	General Fund	One-time: Re-certifications and renewals
GEMT Cost Reports	$30,240	General Fund	One-time: Additional reimbursements
PPGEMT Program Setup	$300,000	General Fund	One-time: Refunded after initial payment
Medical Director	$13,200	General Fund	Ongoing: Higher usage with CARE Team
Recruitment Expenses	$48,500	General Fund	One-Time: To fill vacancies by end of FY
Re-Establish CERT Budget	$33,000	General Fund, Grant	Ongoing: Technical correction
SCBA Replacements	$14,300	General Fund	One-time: Bottle replacements
Update Fees for Services	$10,000	General Fund	One-time: Fee study
Share 911 Service	$11,000	EOC	Ongoing: Technical correction
TOTAL	**$474,740**		

Information Technology

Proposed	Cost	Funding Source(s)	Notes
Virtual Server Replacement	$350,000	IT Internal Service Fund	One-time: Hardware and implementation services
Backup Replacement	$101,000	IT Internal Service Fund	One-time: Hardware and implementation services
TOTAL	**$451,000**		

Planning, Building & Transportation

Proposed	Cost	Funding Source(s)	Notes
Permanent Senior Transportation Coordinator	$194,000	Measure BB	Ongoing: No additional budget needed in current year
ABAG REAP Grant	$58,058	Regional Grant	One-time: Reimburse Housing Element expenses
Solar Permitting Grant	$60,000	State Grant	One-time: Expedite solar building permit approvals
State Historic Preservation Grant	$4,000	State Grant	One-time: For historic preservation uses
County Measure B/BB Revenue Correction	$166,300	Measure BB	Ongoing: Technical correction
TOTAL	**$482,358**		

Police

Proposed	Cost	Funding Source(s)	Notes
Patrol/Traffic Maintenance Contracts Update	$197,000	General Fund	Ongoing: Use salary savings in current year
2020 & 2021 Justice Assistance Grants	$24,861	Federal Grant	One-time: Criminal justice supplies
TOTAL	**$221,861**		

Public Works

Proposed	Cost	Funding Source(s)	Notes
Streetlight Electricity and Materials	$70,000	General Fund	One-time: Increasing material costs
Posey/Webster Tube Sea Level Rise Project	$500,000	Measure BB, State Grant	One-time: Measure BB used for local match
New Parking Program Manager	$220,000	Parking	Ongoing: Cost $55,000 through end of FY
Landscape & Lighting District 84-2 Zone 4 Corrections	$60,000	LLD 84-2 Zone 4	One-time: Technical corrections
Landscape & Lighting District 84-2 Zone 7 Tree Testing	$38,000	LLD 84-2 Zone 7	One-time
	Continued		

Public Works

Proposed	Cost	Funding Source(s)	Notes
Alameda Point Adaptive Reuse Area Backbone Infrastructure Phase 2 and 3 Design	$925,000	Alameda Point	One-time
Upgrade Superintendant to Project Manager III	$3,000	Capital Projects	Ongoing: No additional budget needed in current year
Sewer Vehicle Replacements	$700,000	Sewer	One-time: Technical correction
Harrington Park – Restroom Fire Restoration	$125,000	General Fund	One-time
Fire Station 1 – Environmental Abatement	$82,000	General Fund	One-time
O'Club – Water Loss Restoration	$68,000	General Fund	One-time
	Continued		

Public Works

Proposed	Cost	Funding Source(s)	Notes
O'Club – Structural Repairs	$104,000	General Fund	One-time
Veterans Building – Lead Abatement	$52,000	General Fund	One-time
Alameda Point Gym – Safety Project	$77,000	General Fund	One-time
TOTAL	**$3,024,000**		

Recreation & Parks

Proposed	Cost	Funding Source(s)	Notes
Emma Hood Swim Center Maintenance	$141,457	General Fund	Ongoing: Closure date extended
Recreation Trailer & Equipment	$14,500	General Fund	One-time: Replace stolen equipment
Golf Parking Lot ADA Improvements	$277,000	Golf	One-time
Asphalt Paving CIP, Shoreline Park Asphalt CIP, and Smart Irrigation CIP	Net $0	General Fund	One-time: Technical correction
Sweeney Park Connector Trail Project	Net $0	Measure BB	One-time: Re-allocate $134,000 from the Active Transportation Plan CIP to the Cross Alameda Trail Connector CIP
Sweeney Park Groundwater Remediation	$200,000	General Fund	One-time
TOTAL	**$632,957**		

Non-Departmental

Proposed	Cost	Funding Source(s)	Notes
Closed Pension Plan Transfer	$2,200,000	Pension Plan 1079	One-time: Excess funds transferred to Pension Reserve
PARS Administration Correction	$47,000	Pension Reserve	Ongoing: Technical correction
TOTAL	**$2,247,000**		