



# Quarterly Financial Report



Recommendation to Accept the First Quarter Financial Report for the Period Ending September 30, 2020. [City Council and SACIC] (Finance 2410)

To: Honorable Mayor and Members of the City Council

EXECUTIVE SUMMARY

Accept the first-quarter financial report for the period ending September 30, 2020. This report provides budget to actual comparison for the General Fund, fiscal year-to-date revenue and expenditures/expenses for all City of Alameda (City) funds, and life-to-date budget and actual expenditures for active capital and maintenance projects. In this quarter the COVID-19 pandemic took hold and has resulted in a number of unprecedented actions, including shelter-in-place (SIP) orders. The economic and financial impacts are still unfolding and the full impact of the COVID-19 will not be known until the last quarter in FY 2020-21.

BACKGROUND

The City Charter Article XVII Sec. 17-10 requires presentation of a quarterly report to the Mayor and the City Council. The first quarter's financial report on all City funds has been completed, based upon actual revenues and expenditures through September 30, 2020. This quarterly report, attached as Exhibit 1 includes financial information for all City funds as follows:

- General Fund actual revenues by major category through September 30, 2020;
- General Fund actual expenditures by the major department through September 30, 2020;
- Actual expenditures for the City's capital and maintenance projects through September 30, 2020; and
- All Funds revenues, expenditures, and changes in fund balance as of September 30, 2020.

DISCUSSION

This quarterly report provides the City Council with updates on the financial status of the City's funds by comparing budget projections for revenues and expenditures to actual receipts and expenses. Budget amendments previously approved by the City Council have been included in this report. The grouping of the funds matches the City's Comprehensive Annual Financial Report (CAFR). In the first quarter of the Fiscal Year 2020-21, General Fund revenues totaled \$13 million and expenditures totaled \$21 million.

**General Fund**

The General Fund actual revenues as of September 30, 2020, were \$13 million as compared to the \$11 million revenues for the same quarter in the fiscal year 2019-20,

which is 17% more in revenue. The General Fund actual expenditures as of September 30, 2020 were \$21 million as compared to the \$22 million for the same quarter in the fiscal year 2019-2020, which is 3.00 percent less in expenditures.

## **Major General Fund Revenues**

The General Fund major revenue categories are summarized in Exhibit 1. The City derives a portion of its General Fund revenues from sales taxes (1% Bradley-Burns), transfer tax and transaction and use tax. When one or more of these key revenue sources deviates from projections, funding for future programs and services may be affected.

The majority of the City's property taxes are received between December and April. The property taxes collected through September 30, 2020, which are the current year secured and unsecured taxes, were 9% higher compared to the same quarter last year. The City continues to realize stable property tax-related revenue growth as well as greater than expected distributions of supplemental assessments and residual distributions as a result of redevelopment dissolution.

Due to an increase in the transfer of the title of real property from a person or entity to another within the jurisdiction based on the property's sale tax in the first quarter of the fiscal year 2020-21, transfer taxes is now the largest revenue source for the City's General Fund. The City received \$3.1 million in revenue, which is 31% of the \$10 million that budgeted for the fiscal year. It is 134% higher compared to the same quarter in fiscal year 2019-20.

Sales Taxes and Transaction and Use Tax, the third largest revenue source for the City's General Fund, is remitted to the City from the State on an on-going basis. Sales tax payments are paid by the State roughly 3 months in arrears, with the first 2 months of the quarter being estimated based on prior year activities, and the third month true-up based on actuals. The Sales Tax and Transaction and Use Tax are 11% of the \$13.8 million budgeted for fiscal year 2020-21, and it is 33% higher as compared to the same period last year.

The revenue from Utility User Taxes was 30% higher as compared to the same period last year. The revenue from Franchise Fees was 2% higher as compared to the same period last year.

Due to COVID-19, the year-to-date revenues from the Business License Tax is 15% lower compared to the same quarter of last fiscal year. As of September 30, 2020, the City collected \$2 million in Business License, which was 92% of the budget. The renewal of business licenses occurs during the first quarter of the fiscal year; therefore, most of the revenue anticipated for the year has been collected.

The Departmental Revenues was \$1.3 million, or 15% of the FY 2020-21 budget whereas the Interest, Rental Income and Other Revenue was \$0.6 million. This revenue source

increased by 172% as compared to same quarter in the last fiscal year. The Transfers In was \$0.5 million, or 12% of the FY 2020-21 budget.

### **General Fund Expenditures**

The FY 2020-21 appropriations for the General Fund were \$104 million. Actual expenditures as of September 30, 2020, were \$21 million, or 20% of the budget. Excluding the accounting change related to how cost allocation to non-General Fund programs is being recorded, expenditures were 3% lower as compared to the same period last year. Operating expenditures in total, by category, and by the department were at approximately 20% of the annual budget through September 30, 2020.

### **Special Revenue Funds**

The Fiscal Year 2020-21 actual revenues at September 30, 2020, were \$10 million or 18% of the annual budget and actual expenditures were \$6.4 million or 11% of the annual budget. The Base Reuse Fund had the most substantial actual revenues and expenses during the period. For the first quarter of FY 2020-21, the Base Reuse fund received revenues of \$2.9 million. Expenditures of \$0.8 million were expended on the development and implementation of community plans for revitalization and redevelopment of the base into a mixed-use, transit-oriented development.

The Special Revenue Funds are driven by grants or other specific funding sources and are used for specific purposes, such as Measure B and Measure BB, and grants, etc. Such funding sources are restricted in nature, either by law or by City policy, which requires revenues and expenditures to be recorded differently from the City's primary operating fund, the General Fund.

### **Capital Improvement Project Funds**

The Capital Improvement Projects Funds, which includes individual funds such as the Capital Improvement Projects (CIP), Construction Impact Fee, Streets, and Transportation, Development Impact Fee, Maintenance Assessment Districts, and the Urban Runoff Storm Drain, had an aggregate actual expenditures of \$2.6 million at September 30, 2020. The revenue was a negative of \$6.7 million due to fiscal year 2019-20's reversal accruals. The largest expenditures for the first quarter consisted of the following projects:

- Sewer Rehabilitation (Project #96003602) for \$1.0 million
- Seaplane Lagoon Ferry Terminal (Project #91814) for \$0.6 million;
- COVID-19 (Project #96027) for \$0.2 million; and

These funds derive their revenues from a combination of fees from new development, Gas Tax and Regional Measure B/BB.

## **Debt Service Funds**

The Debt Service Funds group accounts for the long-term debt of the City. As of September 30, 2020, the debt service funds received \$0.4 million in revenue and \$0.7 million in expenditure. There is a negative \$0.3 million in fund balance because the transfer between Civic Center Garage to HUD Section 108 Loan will occur in second quarter of the fiscal year 2020-21. The funding source is dependent upon the purpose of the debt.

## **Enterprise Fund**

The Enterprise Fund group consists of the City's Sewer Fund and requires proprietary fund balance reporting that includes cash, reserves, fixed assets, and related long-term debt. The fund balance on June 30, 2020, for the Sewer Fund, was \$93 million. Sufficient reserves are maintained to ensure the completion of current projects and programs.

## **Internal Service Funds**

The Internal Service Funds group includes those funds created for the accumulation of reserves for insurance claims, vehicles, technology and equipment replacement, facility maintenance, compensated absences, liabilities, and retiree medical and dental costs. Revenue for these funds is derived from charges to other funds, primarily the General Fund. The fund balance of the Internal Service Funds group was \$39 million on September 30, 2020.

The fund balance reflects the long-term liabilities for workers' compensation claims and risk management claims, but not the net unfunded portion of Other Post-Employment Benefits (OPEB), which was valued at \$117 million as of the June 30, 2020, based on the actuarial report.

## **Fiduciary Funds**

The Fiduciary Funds group includes bond funds for several bond issues that are not obligations of the City and a trust fund established for the Other Post-Employment Benefits (OPEB). The cumulative fund balance for this fund group was \$19 million at September 30, 2020. The fund balance for the OPEB trust was \$16 million.

## **Successor Agency**

The Successor Agency is an entity separate from the City and accounted for in separate trust funds that are used to account for tax increment monies received and payments of items approved by the Oversight Board in the Required Obligation Payment Schedule (ROPS). Governmental accounting standards require that the full amount of debt outstanding be recorded as part of these funds. The deficit balance as of September 30, 2020, was approximately \$42 million, which reflects bonded indebtedness to be paid from future Redevelopment Property Transfer Tax Fund (RPTTF) revenue.

## ALTERNATIVES

- Accept and file the report as there is no further action being requested.
- Do not accept the report.

## FINANCIAL IMPACT

The FY 2020-21 first-quarter report includes information detailing the variances between budgets and actual for revenues, expenditures, capital and maintenance projects, as well as changes in fund balances through September 30, 2020. Exhibit 1 was created to present the City's actual results and fund balances for each fund through the end of the first quarter of FY 2020-21.

There is no financial impact from accepting the first quarter Financial Report.

## MUNICIPAL CODE/POLICY DOCUMENT CROSS-REFERENCE

This action is in conformance with the Alameda Municipal Code and all policy documents.

## ENVIRONMENTAL REVIEW

This activity is not a project and is exempt from the California Environmental Quality Act (CEQA) pursuant to Section 15378 (b) (4) of the CEQA Guidelines because it involves governmental fiscal activities (acceptance of the first quarter financial report), which does not involve any commitment to any specific project which may result in a potentially significant physical impact on the environment.

## CLIMATE IMPACTS

There are no climate impacts from the acceptance of this report.

## RECOMMENDATION

Accept the first quarter Financial Report for the period ending September 30, 2020.

## CITY MANAGER RECOMMENDATION

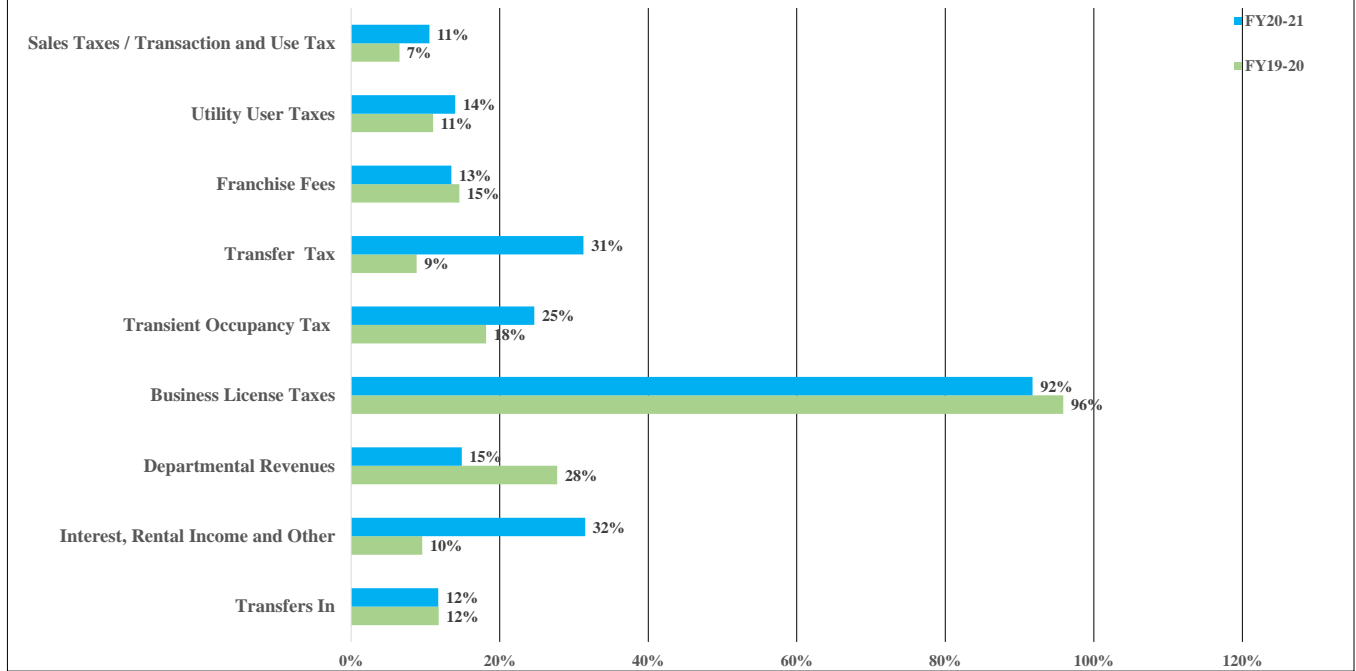
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Respectfully submitted,  
Annie To, Finance Director

Exhibit:

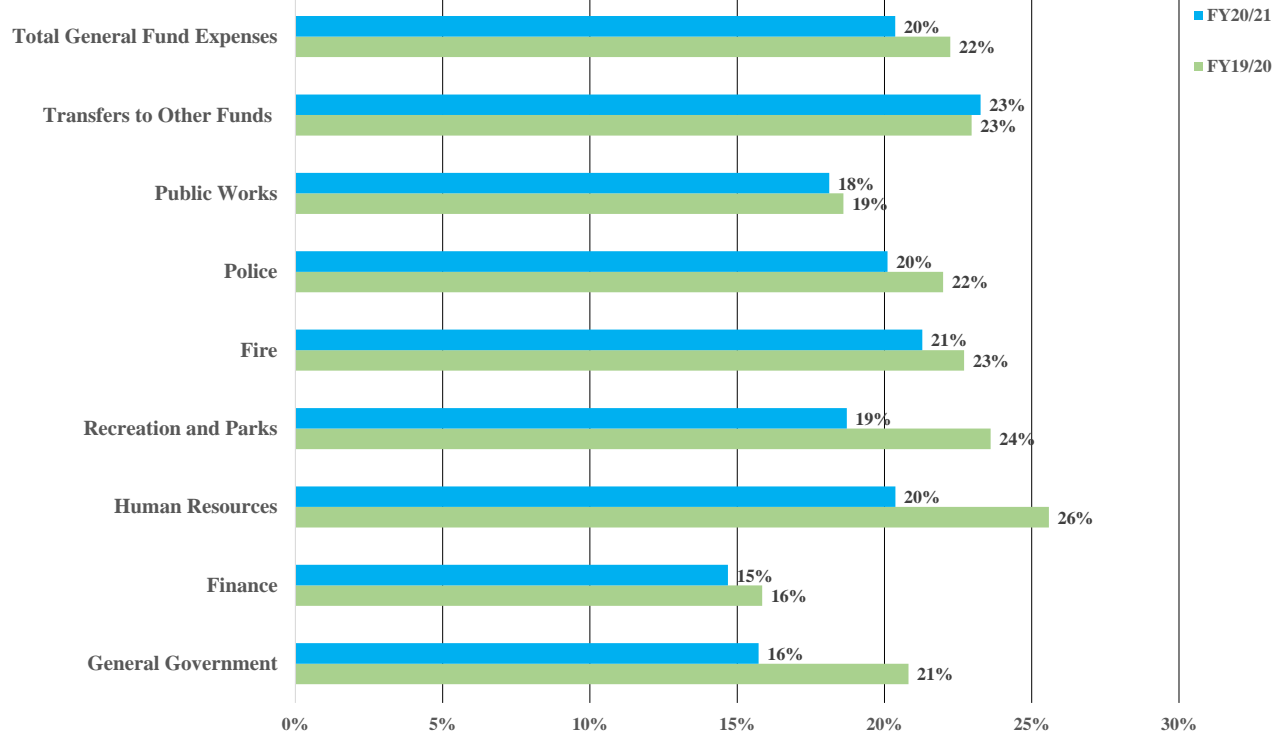
1. FY 2020-21 First Quarter Financial Report

**City of Alameda, California**  
**General Fund YTD Revenue Report through 9/30/2020 (Unaudited)**  
 -as a % of Budget for FY 20/21 and as a % of Actual for FY 19/20



	FY 20/21		FY 20/21		FY 19/20	FY 20/21 to 19/20	
	Budget	% of Total Budget	YTD Actual	% of Budget Line Item	YTD Actual	YTD Difference	% Change
Property / Motor Vehicle In Lieu Taxes	\$44,160,000	44%	\$1,648,137	3.7%	\$1,512,140	\$135,997	9%
Sales Taxes / Transaction and Use Tax	13,800,000	14%	1,454,635	10.5%	1,096,810	\$357,825	33%
Utility User Taxes	9,047,000	9%	1,267,447	14.0%	971,557	\$295,890	30%
Franchise Fees	5,642,000	6%	761,228	13.5%	743,999	\$17,229	2%
Transfer Tax	10,000,000	10%	3,128,668	31.3%	1,339,359	\$1,789,309	134%
Transient Occupancy Tax	1,200,000	1%	295,776	24.6%	354,520	(\$58,744)	-17%
Business License Taxes	2,200,000	2%	2,018,401	91.7%	2,362,615	(\$344,214)	-15%
Departmental Revenues	8,410,370	8%	1,253,042	14.9%	1,967,588	(\$714,546)	-36%
Interest, Rental Income and Other	1,821,600	2%	573,871	31.5%	211,066	\$362,805	172%
Transfers In	4,534,000	4%	531,700	11.7%	529,523	\$2,177	0%
<b>Total Revenues</b>	<b>\$100,814,970</b>	<b>100%</b>	<b>\$12,932,906</b>	<b>13%</b>	<b>\$11,089,177</b>	<b>\$1,843,729</b>	<b>17%</b>

**City of Alameda, California**  
**General Fund YTD Expenditure Report through 9/30/2020 (Unaudited)**  
 - as a % of Budget for FY 20/21 and as a % of Actual for FY 19/



	FY 20/21		FY 20/21		FY 19/20	FY 20/21 to 19/20	
	Budget	% of Total Budget	YTD Actual	% of Budget Line Item	YTD Actual	YTD Difference	% Change
<b>City Council</b>	93,757	0%	9,607	10.2%	\$ 5,024	\$ 4,583.36	91%
<b>City Attorney</b>	1,301,719	1%	141,880	10.9%	\$ 232,000	(90,120)	-39%
<b>City Clerk</b>	772,139	1%	94,065	12.2%	\$ 106,878	(12,813)	-12%
<b>City Manager</b>	1,022,179	1%	159,763	15.6%	\$ 187,473	(27,710)	-15%
<b>Economic Development</b>	432,698	0%	78,644	18.2%	\$ 26,241	52,403	200%
<b>Non Departmental</b>	3,069,070	3%	568,551	18.5%	\$ 340,665	227,886	67%
<b>Total General Government</b>	6,691,562	6%	1,052,509	15.7%	898,281	154,228	17%
<b>Finance</b>	2,748,449	3%	403,634	14.7%	\$ 300,017	103,617	35%
<b>Human Resources</b>	888,297	1%	180,977	20.4%	\$ 188,075	(7,098)	-4%
<b>Total Administrative Services</b>	3,636,746	4%	584,610	16.1%	488,092	96,518	20%
<b>Fire</b>	38,519,349	37%	8,198,790	21.3%	\$ 8,049,786	149,004	2%
<b>Police</b>	36,941,475	36%	7,427,644	20.1%	\$ 7,526,369	(98,725)	-1%
<b>Total Public Safety</b>	75,460,824	73%	15,626,434	20.7%	15,576,155	50,279	0%
<b>Recreation and Parks</b>	4,090,908	4%	765,787	18.7%	\$ 884,899	(119,112)	-13%
<b>Public Works / Central Services</b>	2,515,263	2%	455,927	18.1%	\$ 453,629	2,298	1%
<b>Transfers to Other Funds</b>	11,354,500	11%	2,641,625	23.3%	\$ 3,479,358	(837,733)	-24%
<b>Total Expenses</b>	<b>\$ 103,749,802</b>	<b>100.0%</b>	<b>\$ 21,126,892</b>	<b>20.4%</b>	<b>\$ 21,780,414</b>	<b>\$ (653,522)</b>	<b>-3%</b>



City of Alameda  
FY 20/21 YTD Capital and Maintenance Project Report  
Through September 30, 2020 (Unaudited)

Funds: 310, 310.3, 602, 602.3

Project Number	Description	Budget			Actual Expenditures			Outstanding Encumbrances	As of	% Expended and Encumbered
		Previous Years	As of 9/30/2020	Year-to-date Total	Previous Years	As of 9/30/2020	Year-to-date Total		9/30/20 Remaining Budget	
91170	Park Street Arterial Management	1,108,300	-	1,108,300	956,405	-	956,405	-	151,895	86%
91214	Bayview WEIR	168,000	-	168,000	28,625	-	28,625	-	139,375	17%
91215	Harbor Bay Lagoon Gate	172,000	-	172,000	165,311	129	165,440	-	6,560	96%
91309	Jean Sweeney Park	7,612,438	-	7,612,438	6,141,547	11,606	6,153,153	7,948	1,451,337	81%
91347	Otis/Pacific Resurfacing	1,579,000	-	1,579,000	1,565,569	-	1,565,569	-	13,431	99%
91402	Cross Alameda Trail	6,737,675	444,220	7,181,895	6,836,092	13,730	6,849,822	158,182	173,891	98%
91405	Marina Village Pier Repair	473,000	-	473,000	121,709	-	121,709	-	351,291	26%
91606	Storm Water Pump Station	1,681,663	118,337	1,800,000	321,700	5,605	327,305	118,337	1,354,358	25%
91614	Cross Alameda Trail	4,001,000	-	4,001,000	4,114,382	-	4,114,382	-	(113,382)	103%
91615	Mecartney/Island Intersection	300,000	-	300,000	69,020	-	69,020	-	230,980	23%
91616	Parking	750,000	-	750,000	230,588	-	230,588	-	519,412	31%
91624	Inner Harbor Tidal Canal	1,514,513	-	1,514,513	437,042	12,850	449,892	-	1,064,621	30%
9161102	Bike/Ped	946,000	-	946,000	671,129	-	671,129	-	274,871	71%
91805	Storm Water Mgmt	1,998,429	25,569	2,023,998	1,009,936	46,186	1,056,122	27,037	940,839	54%
91811	Signs, Pavement Markings, and Curb Painti	600,000	-	600,000	271,476	-	271,476	-	328,524	45%
91812	Traffic Signals, Calming, and Systems	2,050,000	-	2,050,000	1,157,989	51,605	1,209,594	21,840	818,566	60%
91813	Appezato Parkway Dedicated Bus Lanes	1,700,000	1,000,000	2,700,000	-	-	-	-	2,700,000	0%
91814	Seaplane Lagoon Ferry Terminal	36,236,280	353,001	36,589,281	19,247,456	641,399	19,888,855	300,831	16,399,595	55%
91815	Central Ave Safety Improvements	2,155,300	900,000	3,055,300	1,016,128	96,162	1,112,290	404,735	1,538,275	50%
91816	Parking	870,900	-	870,900	32,454	-	32,454	-	838,446	4%
918161	Parking - Main Street	329,100	-	329,100	329,052	-	329,052	-	48	100%
918162	Parking - Harbor Bay	200,000	-	200,000	49,440	-	49,440	-	150,560	25%
91818	Otis Drive Traffic Calming and Safety Impr	1,144,136	175,000	1,319,136	312,486	2,354	314,840	-	1,004,296	24%
91819	Clement Avenue Safety Improvements	828,619	906,000	1,734,619	525,306	49,810	575,116	480,858	678,645	61%
91820	Clement Ave and Tilden Way Complete St	3,907,500	1,532,000	5,439,500	136,831	2,617	139,448	7,383	5,292,669	3%
91852	Climate Plan	664,827	-	664,827	475,651	1,800	477,451	8,540	178,836	73%
91853	Golf Parking Lot IMP	500,000	-	500,000	12,401	1,584	13,985	414,741	71,274	86%
91856	Shoreline PK Pathway Light	550,000	536,638	1,086,638	18,722	1,391	20,113	-	1,066,525	2%
9201601	Library Bond Project FD 2003	500,000	-	500,000	442,661	-	442,661	-	57,339	89%
96001	Sidewalks	400,000	600,000	1,000,000	374,337	16,987	391,324	250,000	358,676	64%
96002	Urban forest trees	1,608,544	1,572,000	3,180,544	1,115,481	65,373	1,180,854	1,137,405	862,285	73%
96005	Storm Water Management	-	-	-	-	3,765	3,765	-	(3,765)	0%
96007	Lagoon Maintenance	450,000	424,786	874,786	162,404	87,723	250,127	416,259	208,400	76%
96010	Pavement Management	2,688,000	3,717,000	6,405,000	161,132	35,288	196,420	2,919,656	3,288,924	49%
96011	Signs, Pavement Markings	-	200,000	200,000	-	2,937	2,937	-	197,063	1%
96012	Traffic Signal & Systems	1,075,000	777,454	1,852,454	797,977	156,779	954,756	51,741	845,957	54%
96013	Traffic Claiming	250,000	450,000	700,000	78,544	12,667	91,211	-	608,789	13%
96014	Park Maintenance Imprvmts	250,000	300,000	550,000	179,760	7,085	186,845	-	363,155	34%

City of Alameda  
 FY 20/21 YTD Capital and Maintenance Project Report  
 Through September 30, 2020 (Unaudited)

Funds: 310, 310.3, 602, 602.3

Project Number	Description	Budget			Actual Expenditures			Outstanding Encumbrances	As of	% Expended
		Previous Years	As of 9/30/2020	Year-to-date Total	Previous Years	As of 9/30/2020	Year-to-date Total		9/30/20	
								Remaining Budget	and Encumbered	
96016	Parking	327,000	341,660	668,660	49,400	-	49,400	14,660	604,600	10%
960161	Parking-Main Street	200,000	-	200,000	95,826	1,974	97,800	10,674	91,526	54%
960162	Parking-Harbor Bay	200,000	-	200,000	5,727	1,811	7,538	32,732	159,730	20%
96017	Shorline Maintenance	138,000	138,000	276,000	-	-	-	-	276,000	0%
96020	Urban Forest Trees	550,000	15,000	565,000	3,537	-	3,537	-	561,463	1%
96021	Fire Station #1 Imprvmts	150,000	-	150,000	-	-	-	-	150,000	0%
96022	New City Aquatic Center	150,000	-	150,000	73,000	-	73,000	-	77,000	49%
96023	Sea Level Rise-Veterans		350,000	350,000		1,671	1,671	-	348,329	0%
96026	Reshap	350,000	-	350,000	-	-	-	-	350,000	0%
96027	COVID-19	-	68,398	68,398	405,024	165,943	570,967	107,090	(609,659)	991%
9602701	COVID Testing Site		-	-		4,303	4,303	9,677	(13,980)	0%
96028	Seaplane Ferry Parking		300,000	300,000		-	-	-	300,000	0%
96031	Sea Level Rise Adaptation		110,000	110,000		2,264	2,264	-	107,736	2%
Total Capital Projects		90,065,224	15,355,063	105,420,287	50,199,257	1,505,398	51,704,655	6,900,326	46,815,306	56%

**Recreation & Park Projects**

91003	Krusi Park	1,930,968	193,032	2,124,000	1,893,395	130,056	2,023,451	147,617	(47,068)	102%
91310	Encinal Boat Ramp Design	1,976,263	63,737	2,040,000	1,802,641	194	1,802,835	63,737	173,428	91%
91311	Estuary Park Field Design	5,576,000	-	5,576,000	5,544,176	-	5,544,176	-	31,824	99%
91334	Marina Village Park Renovation	581,000	-	581,000	145,879	-	145,879	-	435,121	25%
91501	Park ADA Upgrades	100,000	-	100,000	-	-	-	-	100,000	0%
91502	Park Irrigation Improvements	400,000	-	400,000	308,478	14,780	323,258	-	76,742	81%
91503	Park Trails/Sidewalk Repairs	400,000	-	400,000	299,619	5,700	305,319	36,900	57,781	86%
91854	Mastick Front Entry IMP	100,000	-	100,000	13,426	919	14,345	-	85,655	14%
91855	Emma Hood Pool Repair	250,000	-	250,000	-	-	-	-	250,000	0%
91857	Modular Restroom AP GYM	250,000	250,000	500,000	49,231	14,847	64,078	-	435,922	13%
91620	Park Light/Court Resurfacing	275,000	-	275,000	55,351	-	55,351	-	219,649	20%
99212	Woodstock Park Renovation	-	-	-	-	-	-	-	0	
91621	Playground Annual Replacement	1,097,000	-	1,097,000	920,201	-	920,201	-	176,799	84%
96015	Playground Replacement	75,000	-	75,000	-	-	-	-	75,000	0%
96029	De-Pave Park		25,000	25,000		14,225	14,225	-	10,775	57%
96030	Woodstock Park Recreation Center		190,000	190,000		48,816	48,816	24,680	116,504	39%
Total Recreation & Park Projects		13,011,231	721,769	13,733,000	11,032,397	229,537	11,261,934	272,934	2,198,132	84%

**Street Lighting**

91822310	Street, Park & Park Light	600,000	-	600,000	506,592	-	506,592	-	93,408	84%
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City of Alameda  
 FY 20/21 YTD Capital and Maintenance Project Report  
 Through September 30, 2020 (Unaudited)

Funds: 310, 310.3, 602, 602.3

Project Number	Description	Budget			Actual Expenditures			Outstanding Encumbrances	As of	% Expended and Encumbered
		Previous Years	As of 9/30/2020	Year-to-date Total	Previous Years	As of 9/30/2020	Year-to-date Total		9/30/20	
96008	Street, Park, PKG Lot Light	600,000	2,840,000	3,440,000	723,435	419	723,854	143,097	2,573,049	25%
Total Street Lighting		1,200,000	2,840,000	4,040,000	1,230,027	419	1,230,446	143,097	2,666,457	34%

**Sewer Projects**

91008602	Sewer Pump Station Upgrades	5,943,786	5,749,133	11,692,919	2,615,936	12,372	2,628,308	5,749,133	3,315,478	72%
96003602	Sewer Rehabilitation	6,236,435	11,567,565	17,804,000	4,415,783	1,009,333	5,425,116	5,666,042	6,712,842	62%
96004602	Sewer Pump Stations	2,865,000	-	2,865,000	240,102	15,577	255,679	735,841	1,873,480	35%
99502602	Cyclic Sewer	11,862,354	800,188	12,662,542	11,798,054	-	11,798,054	800,188	64,300	99%
		26,907,575	18,116,886	45,024,461	19,069,875	1,037,282	20,107,157	12,951,204	11,966,100	73%

City of Alameda, California  
FY 20/21 Year To Date (YTD) Fund Balance Report - All Funds  
Through September 30, 2020

		Beginning Fund Balance	Revenues and	% of	Expenses and	% of	Net Change	Ending Fund Balance
		July 1, 2020	Transfers In	Budget	Transfers Out	Budget	September 30, 2020	September 30, 2020
			September 30, 2020		September 30, 2020			
<b>General Fund</b>								
001	General Fund	35,174,847	12,932,906	13%	21,126,892	20%	(8,193,986)	26,980,861
001	Restricted, Committed, Nonspendable and Assigned	17,765,569	-	N/A	-	0%	-	17,765,569
115	Housing Authority Reimbursable	967	256	N/A	-	0%	256	1,223
117	Alameda Municipal Power (AMP) Reimbursable	(20,824)	3,103,701	N/A	3,100,960	0%	2,741	(18,083)
222	Cable Franchise Operation	-	-	N/A	-	N/A	-	-
801	Police/Fire Pension 1079	1,207,163	951,621	51%	209,453	11%	742,168	1,949,331
802	Police/Fire Pension 1082	58,441	25,166	50%	8,047	16%	17,119	75,560
	<b>Total, General Fund</b>	<b>54,186,163</b>	<b>17,013,650</b>	<b>17%</b>	<b>24,445,352</b>	<b>23%</b>	<b>(7,431,702)</b>	<b>46,754,461</b>
<b>Special Revenue Funds</b>								
<b>Major</b>								
858	Base Reuse	19,079,745	2,938,427	22%	794,827	6%	2,143,600	21,223,345
HOME Program								
235	HOME	-	-	0%	115	0%	(115)	(115)
248	HOME Repayment	(1,187)	(105)	-1%	-	0%	(105)	(1,292)
	<b>Home Program - Special Revenue</b>	<b>(1,187)</b>	<b>(105)</b>	<b>0%</b>	<b>115</b>	<b>0%</b>	<b>(220)</b>	<b>(1,407)</b>
<b>Non-Major</b>								
209	Community Development	1,590,175	2,031,168	32%	1,216,792	20%	814,376	2,404,551
Library								
210	Alameda Free Library	4,090,624	677,104	15%	907,196	18%	(230,092)	3,860,532
210.1	Library Memorial	-	-	N/A	-	N/A	-	-
210.2	Adult Literacy	38,290	525	1%	4,754	8%	(4,229)	34,061
		4,128,914	677,629	15%	911,950	18%	(234,321)	3,894,593
211	Gas Tax	1,508,650	360,807	18%	155,222	8%	205,585	1,714,235
211.1	Road Maintenance and Rehabilitation Account (SB1)	2,501,088	259,049	20%	-	0%	259,049	2,760,137
212	Traffic Congestion Relief	-	1,439	N/A	-	N/A	1,439	1,439
219	Asset Seizure/Traffic Safety	39,237	3,889	389%	2,452	25%	1,437	40,674
County Measure B/BB								
215	County Measure B	238,281	4,263	N/A	-	N/A	4,263	242,544
215.1	Measure B-Local Streets & Roads	826,868	20,558	1%	-	0%	20,558	847,426
215.2	Measure B-Bicycle and Pedestrian Improvements	524,097	8,813	3%	-	0%	8,813	532,910
215.4	Measure B-Paratransit	233,473	3,825	2%	-	0%	3,825	237,298
215.11	Measure BB-Local Streets & Roads	1,637,841	12,010	1%	-	0%	12,010	1,649,851
215.21	Measure BB-Bicycle and Pedestrian Improvements	366,802	7,381	3%	-	0%	7,381	374,183
215.41	Measure BB-Paratransit	101,587	2,152	1%	-	0%	2,152	103,739
		3,928,949	59,002	1%	-	0%	59,002	3,987,951
216	Tidelands	2,498,133	35,226	4%	174,239	12%	(139,013)	2,359,120

**City of Alameda, California**  
**FY 20/21 Year To Date (YTD) Fund Balance Report - All Funds**  
**Through September 30, 2020**

		<b>Beginning Fund Balance</b>	<b>Revenues and</b>	<b>% of</b>	<b>Expenses and</b>	<b>% of</b>	<b>Net Change</b>	<b>Ending Fund Balance</b>
		<b>July 1, 2020</b>	<b>Transfers In</b>	<b>Budget</b>	<b>Transfers Out</b>	<b>Budget</b>	<b>September 30, 2020</b>	<b>September 30, 2020</b>
			<b>September 30, 2020</b>		<b>September 30, 2020</b>			
	Parking Meter							
224	Parking Meter	2,131,525	117,601	8%	171,978	9%	(54,377)	2,077,148
224.1	Civic Center Garage	545,514	21,872	10%	25,880	4%	(4,008)	541,506
		<u>2,677,039</u>	<u>139,473</u>	<u>8%</u>	<u>197,858</u>	<u>8%</u>	<u>(58,385)</u>	<u>2,618,654</u>
227	Commercial Revitalization	1,106,713	16,551	6%	37,607	9%	(21,056)	1,085,657
	Community Development Block Grant (CDBG)							
236	CDBG	-	-	0%	28,685	2%	(28,685)	(28,685)
236.2	Homeless Prev/Rapid Reh	-	-	-	-	-	-	-
249	Rehabilitation CDBG Housing Loan Program	519,945	9,282	8%	-	0%	9,282	529,227
		<u>519,945</u>	<u>9,282</u>	<u>0%</u>	<u>28,685</u>	<u>1%</u>	<u>(19,403)</u>	<u>500,542</u>
	Housing							
228	Housing In-Lieu	544,492	18,714	2%	4,168	1%	14,546	559,038
265	Rent Stabilization Program	511,239	1,427,027	110%	144,312	8%	1,282,715	1,793,954
266	Affordable Housing	766,203	1,099,847	157%	4,170	1%	1,095,677	1,861,880
		<u>1,821,934</u>	<u>2,545,588</u>	<u>91%</u>	<u>152,650</u>	<u>5%</u>	<u>2,392,938</u>	<u>4,214,872</u>
	Garbage/Recycling Surcharge							
270	Solid Waste Surcharge	1,384,028	58,374	33%	30,398	10%	27,976	1,412,004
273	Curbside Recycling	184,846	2,819	282%	-	N/A	2,819	187,665
		<u>1,568,874</u>	<u>61,193</u>	<u>34%</u>	<u>30,398</u>	<u>10%</u>	<u>30,795</u>	<u>1,599,669</u>
	Athletic Recreation							
280	Recreation	531,500	699,563	13%	927,864	17%	(228,301)	303,199
280.1	Mastic Sr. Center Trust	837,966	12,693	60%	-	0%	12,693	850,659
280.2	Mastick Advisory Board	502,535	10,379	5%	6,152	2%	4,227	506,762
280.5	Golf Course	(215,678)	27,781	27%	4,139	3%	23,642	(192,036)
		<u>1,656,323</u>	<u>750,416</u>	<u>13%</u>	<u>938,155</u>	<u>16%</u>	<u>(187,739)</u>	<u>1,468,584</u>
	Grants							
218	State COPs	20,249	348,215	87%	483,857	105%	(135,642)	(115,393)
218.52	OTS Avoid the 21 (DUI)	-	-	N/A	-	N/A	-	-
218.701	Abandoned Vehicle Abatement	12,672	6,429	11%	-	0%	6,429	19,101
220	Fire Grants	2,007,750	(442,286)	-16%	371,019	13%	(813,305)	1,194,445
259	Vehicle Regist AB 434	49,947	762	N/A	-	N/A	762	50,709
267	Human Services	73,100	55,125	16%	41,856	12%	13,269	86,369
286	Historical Advisory Board	12,655	1,653	N/A	-	N/A	1,653	14,308
814	Adam Street House	363,580	5,545	555%	-	0%	5,545	369,125
FEMA11	FEMA 2011	700	-	N/A	-	N/A	-	700
		<u>2,540,653</u>	<u>(24,557)</u>	<u>-1%</u>	<u>896,732</u>	<u>25%</u>	<u>(921,289)</u>	<u>1,619,364</u>
	Waste Reduction Surcharge							
274	Waste Reduction Surcharge	1,977,955	(30,651)	-9%	25,507	14%	(56,158)	1,921,797
274.1	City Waste Management Program	635,902	121,942	28%	109,492	10%	12,450	648,352
		<u>2,613,857</u>	<u>91,291</u>	<u>12%</u>	<u>134,999</u>	<u>11%</u>	<u>(43,708)</u>	<u>2,570,149</u>
	Maintenance Assessment Districts							
275.1	Island City Maintenance 84-2 Z1	37,922	657	13%	286	1%	371	38,293
275.2	Island City Maintenance 84-2 Z2	-	-	N/A	-	N/A	-	-
275.3	Island City Maintenance 84-2 Z3	-	-	N/A	-	N/A	-	-
275.4	Island City Maintenance 84-2 Z4	101,654	531	1%	12,092	17%	(11,561)	90,093
275.5	Island City Maintenance 84-2 Z5	209,219	5,484	1%	171,157	13%	(165,673)	43,546
275.6	Island City Maintenance 84-2 Z6	1,495,598	23,598	5%	87,696	10%	(64,098)	1,431,500
275.7	Island City Maintenance 84-2 Z6	110,520	1,665	42%	250	3%	1,415	111,935



**City of Alameda, California**  
**FY 20/21 Year To Date (YTD) Fund Balance Report - All Funds**  
**Through September 30, 2020**

		<b>Beginning Fund Balance</b>	<b>Revenues and Transfers In</b>	<b>% of Budget</b>	<b>Expenses and Transfers Out</b>	<b>% of Budget</b>	<b>Net Change</b>	<b>Ending Fund Balance</b>
		<b>July 1, 2020</b>	<b>September 30, 2020</b>		<b>September 30, 2020</b>		<b>September 30, 2020</b>	<b>September 30, 2020</b>
275.8	Island City Maintenance 84-2 Z7	74,306	1,082	1%	11,142	13%	(10,060)	64,246
276	Marina Cove Maintenance Dist 01-1	100,249	1,604	1%	27,111	16%	(25,507)	74,742
276.1	Reserve Marina Cove 01-01	228,227	3,480	348%	-	N/A	3,480	231,707
277	Alameda Landing Muni	2,329,845	30,822	6%	12,673	5%	18,149	2,347,994
278	Bayport Municipal Svc Dist 03-1	3,940,339	59,616	9%	98,491	11%	(38,875)	3,901,464
279	Maintenance AD Administration	(84,912)	87,397	24%	78,670	22%	8,727	(76,185)
876	Dike Maintenance	371,125	5,191	N/A	-	N/A	5,191	376,316
		<u>8,914,092</u>	<u>221,127</u>	<u>7%</u>	<u>499,568</u>	<u>12%</u>	<u>(278,441)</u>	<u>8,635,651</u>
288	Vehicle Registration Fee	327,616	11,482	3%	-	0%	11,482	339,098
227.1	Parking	547,703	8,675	2%	-	0%	8,675	556,378
	FISC Lease Revenue							
256	FISC Lease Revenue	3,586,996	54,981	550%	275,364	20%	(220,383)	3,366,613
256.3	FISC / Catellus Alameda Landing	37,300	(56,889)	-26%	2,080	1%	(58,969)	(21,669)
		<u>3,624,296</u>	<u>(1,908)</u>	<u>-1%</u>	<u>277,444</u>	<u>18%</u>	<u>(279,352)</u>	<u>3,344,944</u>
<b>Total, Special Revenue Funds</b>		<b>63,192,749</b>	<b>10,195,144</b>	<b>18%</b>	<b>6,449,693</b>	<b>11%</b>	<b>3,745,451</b>	<b>66,938,200</b>
<b>Capital Improvement Project Funds</b>								
<b>Major</b>								
	Capital Improvement Projects							
310	Capital Improvement Project	6,150,326	(7,464,144)	-55%	1,738,212	11%	(9,202,356)	(3,052,030)
310.05	CIP Administration	511,898	612,263	15%	840,114	19%	(227,851)	284,047
310.1	FISC Catellus Traffic Fee	189,412	2,889	289%	-	N/A	2,889	192,301
310.2	Capital Improvement Project	275,320	4,199	N/A	-	N/A	4,199	279,519
310.3	Street Lights	83,222	4,720	0%	419	0%	4,301	87,523
311	Alameda Point - not reported on the CAFR (\$4M)	31,779,418	134,526	N/A	8,238	1%	126,288	31,905,706
318	Open Space Improvement	(6,640)	-	N/A	-	0%	-	(6,640)
318.1	Open Space Maintenance	168,638	2,941	20%	-	N/A	2,941	171,579
		<u>39,151,595</u>	<u>(6,702,606)</u>	<u>-33%</u>	<u>2,586,983</u>	<u>11%</u>	<u>(9,289,589)</u>	<u>29,862,006</u>
<b>Non-Major</b>								
	Construction Impact Fee							
161	Police/Fire Const. Impact Fee	1,835	10,870	N/A	-	N/A	10,870	12,705
164	Construction Improvement Tax	1,689,681	1,035,160	158%	-	0%	1,035,160	2,724,841
221	Dwelling Unit	3,126	52,285	N/A	-	N/A	52,285	55,411
223	Parking In-Lieu	-	-	N/A	-	N/A	-	-
268	Lead	8,760	134	N/A	-	N/A	134	8,894
285	Public Art	447,275	8,599	5%	4,996	3%	3,603	450,878
317	Library Construction	18,698	285	N/A	-	N/A	285	18,983
		<u>2,169,375</u>	<u>1,107,333</u>	<u>135%</u>	<u>4,996</u>	<u>1%</u>	<u>1,102,337</u>	<u>3,271,712</u>
	Street/Transportation							
225	TSM/TDM	179,082	1,939	0%	362	0%	1,577	180,659
226	Citywide Pavement Restoration	57,356	875	N/A	-	N/A	875	58,231
287	Paratransit	(36)	(42)	0%	31,777	5%	(31,819)	(31,855)
287.5	Transportation Services	88,500	-	0%	113,397	13%	(113,397)	(24,897)
350	Transportation Improvement	2,364,342	36,002	6%	253,650	45%	(217,648)	2,146,694
		<u>2,689,244</u>	<u>38,774</u>	<u>1%</u>	<u>399,186</u>	<u>15%</u>	<u>(360,412)</u>	<u>2,328,832</u>
	Development Impact Fees							

City of Alameda, California  
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Through September 30, 2020

		Beginning Fund Balance	Revenues and	% of	Expenses and	% of	Net Change	Ending Fund Balance
		July 1, 2020	September 30, 2020	Budget	September 30, 2020	Budget	September 30, 2020	September 30, 2020
340.11	DIF-Transportation	1,640,164	925,268	206%	-	0%	925,268	2,565,432
340.12	DIF-Parks	(106,091)	18,851	2%	-	N/A	18,851	(87,240)
340.13	DIF-Public Facilities	707,330	128,892	103%	-	N/A	128,892	836,222
340.14	DIF-Public Safety	913,911	201,737	103%	-	N/A	201,737	1,115,648
340.15	DIF-Alameda Point-Enterprise Dist		-	N/A	-	N/A	-	-
		3,155,314	1,274,748	83%	-	0%	1,274,748	4,430,062
351	Urban Runoff Storm Drain Fee	2,286,907	75,232	1%	677,547	15%	(602,315)	1,684,592
Maintenance Assessment Districts								
312	Marina Village AD 89-1	1,808,205	27,636	N/A	70	1%	27,566	1,835,771
313	Harbor Bay AD 92-1	366,123	5,647	N/A	1,997	1%	3,650	369,773
362	CFD 13-1 Alameda Landing	29,887	-	0%	243	0%	(243)	29,644
363	CFD 14-1 Marina Cove II	974,899	12,751	5%	285	2%	12,466	987,365
271	CFD 17-1 ALMDA PT SVC DST	203,760	2,186	1%	871	0%	1,315	205,075
		3,382,874	48,220	5%	3,466	0%	44,754	3,427,628
319	Emergency Operation Center Fire Station #3		-	N/A	-	N/A	-	-
<b>Total, Capital Improvement Project Funds</b>		<b>52,835,309</b>	<b>(4,158,299)</b>	<b>-13%</b>	<b>3,672,178</b>	<b>11%</b>	<b>(7,830,477)</b>	<b>45,004,832</b>
<b>Debt Service Funds</b>								
<b>Non-Major</b>								
City Hall, Library and Other Bonds								
401	City Other Debt Svc - Ibank	772	53,250	25%	183,422	86%	(130,172)	(129,400)
421.1	2013 Library GO Bonds	1,014,250	32,114	5%	750	0%	31,364	1,045,614
422	HUD Section 108 Loans	398,916	3,730	1%	524,227	90%	(520,497)	(121,581)
423	2008 Refin Project COP	2,009	68,172	19%	1,835	1%	66,337	68,346
464.1	2013 City Hall COPS	1,449	196,750	25%	-	0%	196,750	198,199
		1,417,396	354,016	14%	710,234	28%	(356,218)	1,061,178
468	Base Reuse	78,434	3	0%	1,499	0%	(1,496)	76,938
<b>Total, Debt Service Funds</b>		<b>1,495,830</b>	<b>354,019</b>	<b>11%</b>	<b>711,733</b>	<b>22%</b>	<b>(357,714)</b>	<b>1,138,116</b>
<b>Enterprise Funds</b>								
Sewer								
602	Sewer Service	89,078,128	257,695	2%	820,256	5%	(562,561)	88,515,567
602.1	Sewer Replacement Fund	6,550,706	99,898	9%	-	N/A	99,898	6,650,604
602.2	2012 Sewer Revenue Bond	(12,812,389)	44	0%	(158,517)	-21%	158,561	(12,653,828)
602.3	Sewer Capital Improvement Projects	10,079,176	251	0%	1,037,282	6%	(1,037,031)	9,042,145
<b>Total, Enterprise Fund</b>		<b>92,895,621</b>	<b>357,888</b>	<b>2%</b>	<b>1,699,021</b>	<b>5%</b>	<b>(1,341,133)</b>	<b>91,554,488</b>
<b>Internal Service Funds</b>								
Equipment Replacement								
701	Equipment Replacement	8,983,284	651,177	27%	679,652	21%	(28,475)	8,954,809
701.5	Cable Equipment Replacement	1,188,544	16,305	8%	4,565	5%	11,740	1,200,284
		10,171,828	667,482	25%	684,217	21%	(16,735)	10,155,093
702	Central Services	89,729	1,368	0%	-	N/A	1,368	91,097

City of Alameda, California  
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		Beginning Fund Balance July 1, 2020	Revenues and Transfers In September 30, 2020	% of Budget	Expenses and Transfers Out September 30, 2020	% of Budget	Net Change September 30, 2020	Ending Fund Balance September 30, 2020
703	Fleet Maintenance	159,630	616,634	25%	498,159	21%	118,475	278,105
	Technology Services							
704	Technology Services	6,711,750	276,055	38%	465,138	21%	(189,083)	6,522,667
704.1	Technology Services Replacement	266	4	0%	-	N/A	4	270
705	Information Technology Operations	1,250,344	502,185	26%	402,649	20%	99,536	1,349,880
		7,962,360	778,244	1	867,787	0	(89,543)	7,872,817
706	Facilities Replacement	4,221,484	219,400	16%	66,488	5%	152,912	4,374,396
707	Facilities Maintenance	49,818	410,372	25%	340,032	19%	70,340	120,158
707.1	Emergency Operation Center (EOC)	28,019	38,045	26%	26,980	17%	11,065	39,084
711	Workers' Compensation Insurance	1,190,885	1,067,973	29%	1,244,379	34%	(176,406)	1,014,479
711.1		46,939	50,501	19%	46,632	21%	3,869	50,808
		1,237,824	1,118,474	28%	1,291,011	33%	(172,537)	1,065,287
712	General Liability Insurance	(196,306)	764,532	26%	1,260,341	38%	(495,809)	(692,115)
712.1		968,738	171,598	28%	125,451	20%	46,147	1,014,885
715	Unemployment Insurance	541,424	9,756	488%	985	1%	8,771	550,195
	OPEB/Vacation							
720	OPEB	5,526,298	1,172,973	27%	887,649	21%	285,324	5,811,622
720.1	OPEB AMP	(69,606)	-	0%	20,222	26%	(20,222)	(89,828)
720.5	Vacation Payoff	1,928,100	81,734	40%	-	N/A	81,734	2,009,834
		7,384,792	1,254,707	27%	907,871	21%	346,836	7,731,628
	Pension Stabilization							
721	Pension Stabilization	6,094,358	278,474	57%	6,714	67%	271,760	6,366,118
<b>Total, Internal Service Funds</b>		<b>38,713,698</b>	<b>6,329,086</b>	<b>27%</b>	<b>6,076,036</b>	<b>24%</b>	<b>253,050</b>	<b>38,966,748</b>
<b>Fiduciary Funds</b>								
	OPEB Trust							
810	OPEB	15,331,872	811,767	69%	17,018	N/A	794,749	16,126,621
	Agency							
832	Debt Svc Marina Cove AD 89-1	791,430	9,868	329%	-	N/A	9,868	801,298
835	1998 Harbor Bay Bonds	26,727	14,209	N/A	-	N/A	14,209	40,936
860	Debt Service - AD CFD # 1	197,796	3,986	N/A	310	1%	3,676	201,472
861	Debt Service - AD CFD # 2	128,671	1,800	N/A	-	N/A	1,800	130,471
862	Alameda Landing CFD 13-1	1,814,883	5,236	1%	(239,558)	-102%	244,794	2,059,677
		2,959,507	35,099	4%	(239,248)	-93%	274,347	3,233,854
<b>Total, Fiduciary Funds</b>		<b>18,291,379</b>	<b>846,866</b>	<b>39%</b>	<b>(222,230)</b>	<b>-76%</b>	<b>1,069,096</b>	<b>19,360,475</b>
<b>GRAND TOTAL FOR CITY</b>		<b>321,610,749</b>	<b>30,938,354</b>	<b>13%</b>	<b>42,831,783</b>	<b>16%</b>	<b>(11,893,429)</b>	<b>309,717,320</b>

City of Alameda, California  
 FY 20/21 Year To Date (YTD) Fund Balance Report - All Funds  
 Through September 30, 2020

	Beginning Fund Balance July 1, 2020	Revenues and Transfers In September 30, 2020	% of Budget	Expenses and Transfers Out September 30, 2020	% of Budget	Net Change September 30, 2020	Ending Fund Balance September 30, 2020
<b><u>Successor Agency Private Purpose Trust Funds</u></b>							
207 RPTFF Distribution Fund	-	-	0%	-	0%	-	-
207.1 Trust Fund Admin			N/A	-	N/A	-	-
207.2 Trust Fund Admin	373,516	5,092	4%	21,448	17%	(16,356)	357,160
207.3 Trust Fund Non-Housing	4,567,344	29,547	0%	1,938,659	28%	(1,909,112)	2,658,232
207.5 Future Labor Obligations	-	-	N/A	-	N/A	-	-
207.8 2014 A CIC Tax Exempt Bonds	(24,132,495)	23,041	2%	(386,263)	-33%	409,304	(23,723,191)
207.9 2014 B CIC Taxable Bonds	(12,592,787)	13,558	1%	(172,694)	-7%	186,252	(12,406,535)
207.10 2011 Housing Bond A & B	498,301	7,587	253%	-	0%	7,587	505,888
207.11 Taxable Tax Allocation Bond Series 2017	(9,396,191)	6,561	1%	(156,066)	-22%	162,627	(9,233,564)
<b>Total, Successor Agency Private Purpose Trust Funds</b>	<b>(40,682,312)</b>	<b>85,386</b>	<b>0%</b>	<b>1,245,084</b>	<b>5%</b>	<b>(1,159,698)</b>	<b>(41,842,010)</b>