



# Quarterly Financial Report

## Recommendation to Accept the Fourth Quarter Financial Report for the Period Ending June 30, 2021. [City Council and SACIC] (Finance 2410)

To: Honorable Mayor and Members of the City Council

### EXECUTIVE SUMMARY

Recommendation to accept the fourth quarter financial report for the period ending June 30, 2021. This report provides budgets to actuals comparison for the General Fund, fiscal year-to-date revenue and expenditures/expenses for all City of Alameda (City) funds, and inception-to-date budget and actual expenditures for active capital and maintenance projects. The economic and financial impacts from COVID-19 are still unfolding.

### BACKGROUND

The City Charter Article XVII Sec. 17-10 requires presentation of a quarterly report to the Mayor and the City Council. The fourth quarter's financial report on all City funds has been completed based upon unaudited actual revenues and expenditures through June 30, 2021. The fourth quarter report, attached as Exhibit 1, includes financial information for all City funds as follows:

- General Fund actual revenues by major category through June 30, 2021;
- General Fund actual expenditures by the major department through June 30, 2021;
- Actual expenditures for the City's capital and maintenance projects through June 30, 2021; and
- All Funds revenues, expenditures, and changes in fund balance as of June 30, 2021.

### 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 expenditures. Budget amendments previously approved by the City Council have been included in this report. The grouping of the funds matches the City's Annual Comprehensive Financial Report (ACFR). As of June 30, 2021, General Fund revenues totaled \$119 million and expenditures totaled \$96 million.

#### **General Fund**

The General Fund actual revenues as of June 30, 2021 were \$119 million as compared to the \$111 million revenues collected last year, which represents a 7 percent increase in revenue collection. As of June 30, 2021, revenue received was 114 percent of the \$104 million revenue budget for FY 2020-21.

The FY 2020-21 General Fund actual expenditures as of June 30, 2021 were \$96 million as compared to the \$98 million expenditures last year, which represents a 2 percent decrease in actual expenditure as compared to last year.

As of June 30, 2021, the actual expenditure is 87 percent of the budgeted \$110 million expenditure budget for FY 2020-21.

### Major General Fund Revenue Categories

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 percent 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 impacted.

The majority of the City's property taxes are received between December and April. The property taxes collected through June 30, 2021 for the current year secured and unsecured taxes were 8 percent higher as compared to 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.

Sales Taxes and Transaction and Use Tax, the second 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 approximately three months in arrears, with the first two 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 124 percent of the \$15 million budgeted for FY 2020-21, which represents a 11 percent increase as compared to last fiscal year.

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 sales tax in FY 2020-21, transfer taxes is now the third largest revenue source for the City's General Fund. As of June 30, 2021, the City received \$18.5 million in revenue, which is 154 percent of the \$12 million that was budgeted for FY 2020-21. This represents a 22 percent increase as compared to last fiscal year.

The revenue from Utility User Taxes represents a 1 percent decrease as compared to last year. The revenue from Franchise Fees represents a 9 percent increase as compared to last fiscal year.

Due to COVID-19, the year-to-date revenues from the Business License Tax is 14 percent lower as compared to last fiscal year. As of June 30, 2021, the City has collected \$2 million in Business License, which represents 96 percent of the budget. The renewal of business licenses occurs during the first quarter of the fiscal year.

The Departmental Revenues totaled \$7.8 million, or 109 percent of the FY 2020-21 budget and the Transfers-In was \$4.2 million, or 100 percent of the FY 2020-21 budget.

### **Special Revenue Funds**

The FY 2020-21 actual revenues as of June 30, 2021 were \$52 million, or 89 percent of the annual budget and actual expenditures were \$49 million, or 67 percent of the annual budget.

The Base Reuse Fund had the most substantial actual revenues and expenses during the period. As of June 30, 2021, the Base Reuse fund has received revenues of \$14 million. Expenditures of \$10 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, Street and Transportation, Development Impact Fee, Maintenance Assessment Districts, and the Urban Runoff Storm Drain, had actual expenditures of \$27.9 million and revenue of \$37.8 million at June 30, 2021. The largest expenditures for FY 20/21 consisted of the following projects:

- Sewer Rehabilitation (Project #96003602) for \$7.6 million
- Seaplane Lagoon Ferry Terminal (Project #91814) for \$2.4 million;
- Pavement Management (Project #96010) for 2.9 million; and

These funds derive their revenues from a combination of fees from new development, grants, 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 June 30, 2021, the debt service funds received \$4.5 million in revenue and \$3 million in expenditure. Sufficient funds are transferred from a variety of sources to meet debt service obligations as they come due. 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, 2021 for the Sewer Fund was \$89.7 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 for the Internal Service Funds group was \$38.8 million on June 30, 2021.

## **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 \$22.4 million at June 30, 2021. The fund balance for the OPEB trust was \$19.7 million on June 30, 2021.

## **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 June 30, 2021, was approximately \$40 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 fourth quarter report includes information detailing the variances between budgets and actuals for revenues, expenditures, capital and maintenance projects, as well as changes in fund balances through June 30, 2021. Exhibit 1 was created to present the City's actual results and fund balances for each fund through the end of the fourth quarter of FY 2020-21.

There is no financial impact from accepting the fourth 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 fourth 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 fourth quarter financial report for the period ending June 30, 2021.

CITY MANAGER RECOMMENDATION

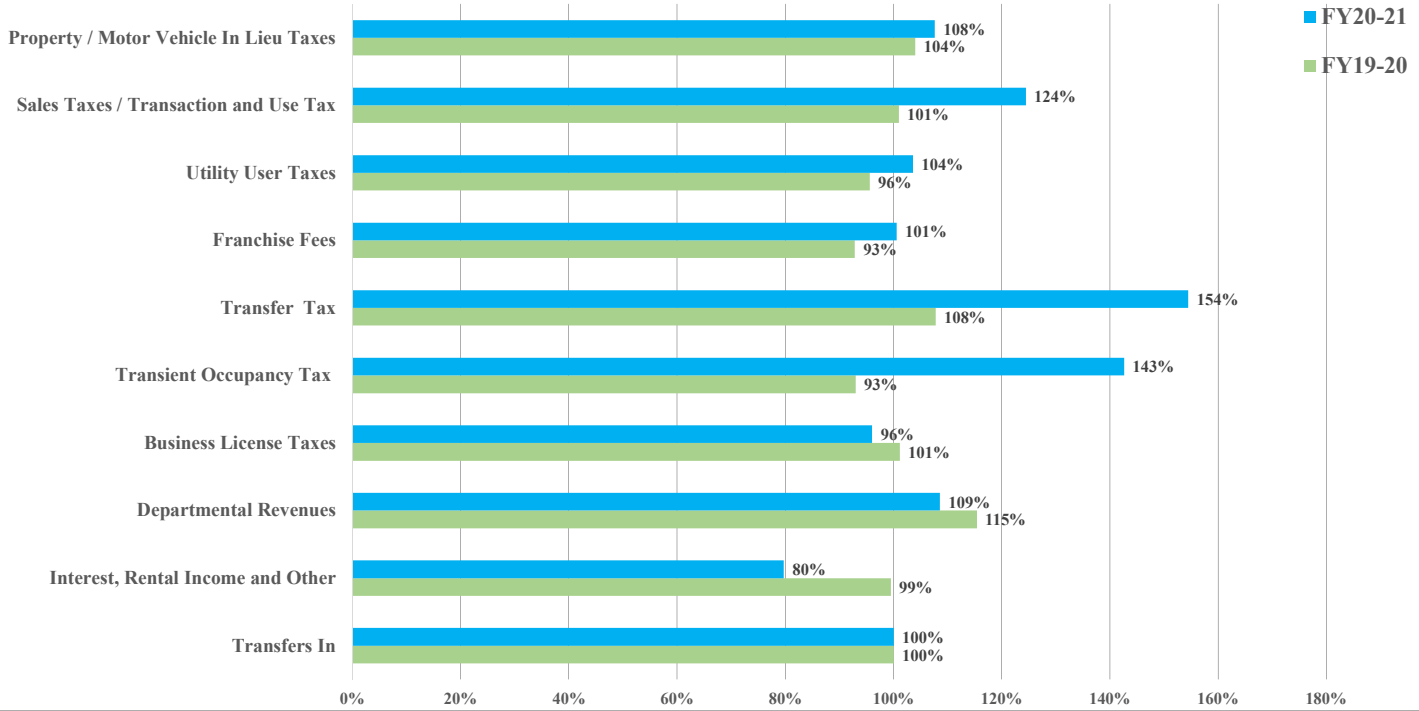
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Respectfully submitted,  
Annie To, Finance Director

Exhibit:

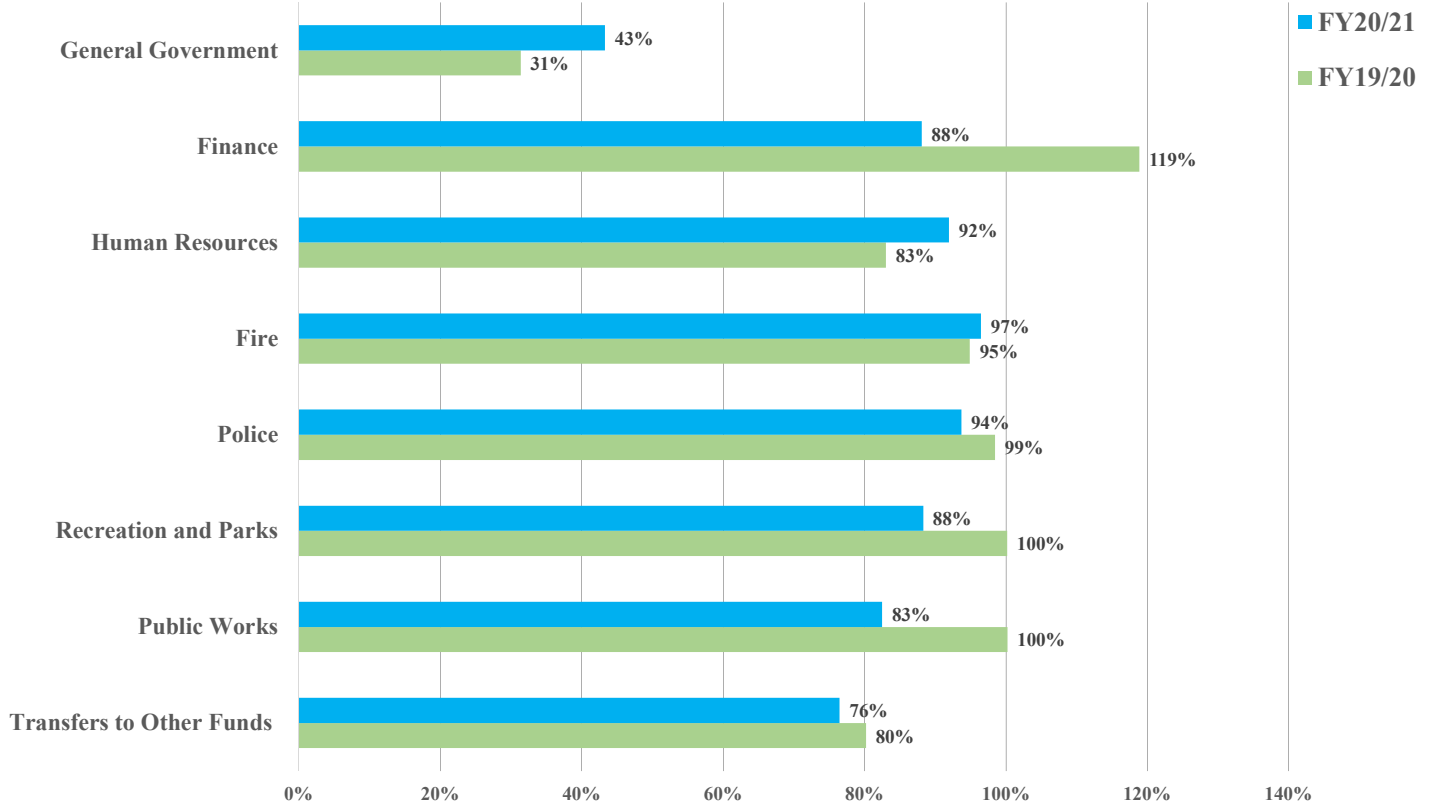
1. FY 2020-21 Fourth Quarter Financial Report

**City of Alameda, California**  
**General Fund YTD Revenue Report through 06/30/2021 (Unaudited)**  
**As a % of Budget to Actual for FY 20/21 and FY 19/20**



	FY 20/21		FY 20/21		FY 19/20	FY 20/21 to 19/20		FY 19/20
	Budget	% of Total Budget	YTD Actual	% of Budget to Actual	YTD Actual	YTD Difference	% Change	% of Budget to Actual
Property / Motor Vehicle In Lieu Taxes	\$45,820,000	44%	\$49,310,947	108%	\$45,733,246	\$3,577,701	8%	104%
Sales Taxes / Transaction and Use Tax	15,000,000	14%	18,667,921	124%	16,861,769	\$1,806,152	11%	101%
Utility User Taxes	8,447,000	8%	8,748,859	104%	8,809,355	(\$60,496)	-1%	96%
Franchise Fees	5,542,000	5%	5,573,740	101%	5,105,390	\$468,351	9%	93%
Transfer Tax	12,000,000	12%	18,536,929	154%	15,195,899	\$3,341,030	22%	108%
Transient Occupancy Tax	1,400,000	1%	1,996,230	143%	1,952,077	\$44,153	2%	93%
Business License Taxes	2,200,000	2%	2,112,058	96%	2,463,942	(\$351,884)	-14%	101%
Departmental Revenues	7,176,370	7%	7,789,498	109%	7,816,969	(\$27,472)	0%	115%
Interest, Rental Income and Other	2,494,200	2%	1,987,658	80%	2,532,639	(\$544,981)	-22%	99%
Transfers In	4,154,000	4%	4,154,000	100%	4,493,136	(\$339,136)	-8%	100%
<b>Total Revenues</b>	<b>\$104,233,570</b>	<b>100%</b>	<b>\$118,877,840</b>	<b>114%</b>	<b>\$110,964,422</b>	<b>\$7,913,418</b>	<b>7%</b>	<b>103%</b>

**City of Alameda, California**  
**General Fund YTD Expenditure Report through 06/30/2021 (Unaudited)**  
**As a % of Budget to Actual for FY 20/21 and FY 19/20**



	FY 20/21		FY 20/21		FY 19/20	FY 20/21 to 19/20		FY 19/20
	Budget	% of Total Budget	YTD Actual	% of Budget to Actual	YTD Actual	Year over Year YTD Difference	% Change	% of Budget to Actual
<b>City Council</b>	93,757	0%	15,337	16%	26,076	(10,739)	-41%	37%
<b>City Attorney</b>	1,301,719	1%	575,489	44%	974,480	(398,991)	-41%	69%
<b>City Clerk</b>	772,139	1%	673,242	87%	530,586	142,656	27%	108%
<b>City Manager</b>	1,022,179	1%	899,128	88%	772,560	126,568	16%	74%
<b>Economic Development</b>	1,573,298	1%	844,503	54%	336,271	508,232	151%	33%
<b>Non Departmental</b>	6,480,101	6%	1,863,391	29%	1,675,608	187,783	11%	17%
<b>Total General Government</b>	<u>11,243,193</u>	<u>10%</u>	<u>4,871,090</u>	<u>43%</u>	<u>4,315,581</u>	<u>555,509</u>	<u>13%</u>	<u>31%</u>
<b>Finance</b>	2,671,835	2%	2,354,386	88%	3,395,589	(1,041,203)	-31%	119%
<b>Human Resources</b>	888,297	1%	817,130	92%	735,202	81,927	11%	83%
<b>Total Administrative Services</b>	<u>3,560,132</u>	<u>3%</u>	<u>3,171,516</u>	<u>89%</u>	<u>4,130,791</u>	<u>(959,275)</u>	<u>-23%</u>	<u>110%</u>
<b>Fire</b>	38,674,349	35%	37,322,751	97%	35,452,249	1,870,502	5%	95%
<b>Police</b>	36,941,475	34%	34,619,149	94%	34,219,567	399,582	1%	99%
<b>Total Public Safety</b>	<u>75,615,824</u>	<u>69%</u>	<u>71,941,900</u>	<u>95%</u>	<u>69,671,816</u>	<u>2,270,084</u>	<u>3%</u>	<u>97%</u>
<b>Recreation and Parks</b>	4,105,908	4%	3,626,986	88%	3,749,130	(122,144)	-3%	100%
<b>Public Works / Central Services</b>	2,779,877	3%	2,293,696	83%	2,437,812	(144,116)	-6%	100%
<b>Transfers to Other Funds</b>	12,769,500	12%	9,767,213	76%	13,224,136	(3,456,923)	-26%	80%
<b>Total Expenses</b>	<u>\$ 110,074,433</u>	<u>100%</u>	<u>\$ 95,672,402</u>	<u>87%</u>	<u>\$ 97,529,266</u>	<u>\$ (1,856,864)</u>	<u>-2%</u>	<u>87%</u>



City of Alameda  
FY 20/21 YTD Capital and Maintenance Project Report  
Through June 30, 2021 (Unaudited)

Funds: 310, 310.3, 602, 602.3

Project Number	Description	Budget			Actual Expenditures			Outstanding Encumbrances	As of 6/30/21	
		Previous Years	As of 6/30/2021	Year-to-date Total	Previous Years	As of 6/30/2021	Year-to-date Total		Remaining Budget	% Expended and Encumbered
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	47,138	75,763	-	92,237	45%
91215	Harbor Bay Lagoon Gate	172,000	-	172,000	165,311	9,551	174,862	-	(2,862)	102%
91309	Jean Sweeney Park	7,612,438	-	7,612,438	6,141,547	128,452	6,269,999	-	1,342,439	82%
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	218,652	7,054,744	-	127,151	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	79,614	401,314	-	1,398,686	22%
91607	Lagoons	-	-	-	-	745	745	-	(745)	0%
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	46,793	483,835	-	1,030,678	32%
91802	Urbank Forest - Trees	-	22,463	22,463	-	-	-	-	22,463	0%
91805	Storm Water Mgmt	1,998,429	25,569	2,023,998	1,009,936	564,843	1,574,779	-	449,219	78%
91807	Lagoon Maintenance	-	2,455	2,455	-	-	-	-	2,455	0%
91810	Pavement Management	-	2,460,512	2,460,512	-	-	-	-	2,460,512	0%
91811	Signs, Pavement Markings, and Curb Paint	600,000	-	600,000	271,476	1,124	272,600	-	327,400	45%
91812	Traffic Signals, Calming, and Systems	2,050,000	-	2,050,000	1,157,989	97,849	1,255,838	-	794,162	61%
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	2,355,524	21,602,980	-	14,986,301	59%
91815	Central Ave Safety Improvements	2,155,300	900,000	3,055,300	1,016,128	724,278	1,740,406	-	1,314,894	57%
91816	Parking	870,900	-	870,900	32,454	726	33,180	-	837,720	4%
91818	Otis Drive Traffic Calming and Safety Imp	1,144,136	275,000	1,419,136	312,486	825,563	1,138,049	-	281,087	80%
91819	Clement Avenue Safety Improvements	828,619	906,000	1,734,619	525,306	206,957	732,263	-	1,002,356	42%
91820	Clement Ave and Tilden Way Complete St	3,907,500	1,532,000	5,439,500	136,831	1,547,928	1,684,759	-	3,754,741	31%
91852	Climate Plan	664,827	-	664,827	475,651	10,340	485,991	-	178,836	73%
91853	Golf Parking Lot IMP	500,000	-	500,000	12,401	430,434	442,835	-	57,165	89%
91856	Shoreline PK Pathway Light	550,000	531,278	1,081,278	18,722	531,278	550,000	-	531,278	51%
96001	Sidewalks	400,000	600,000	1,000,000	374,337	569,890	944,227	-	55,773	94%
96002	Urban forest trees	1,608,544	1,549,537	3,158,081	1,115,481	1,159,297	2,274,778	-	883,303	72%
96005	Storm Water Management	-	-	-	-	-	-	-	0	0%
96007	Lagoon Maintenance	450,000	422,331	872,331	162,404	411,668	574,072	-	298,259	66%
96010	Pavement Management	2,688,000	3,392,000	6,080,000	161,132	2,918,353	3,079,485	-	3,000,515	51%
96011	Signs, Pavement Markings	-	528,524	528,524	-	244,914	244,914	-	283,610	46%
96012	Traffic Signal & Systems	1,075,000	1,756,902	2,831,902	797,977	992,947	1,790,924	-	1,040,978	63%
96013	Traffic Claiming	250,000	450,000	700,000	78,544	215,248	293,792	-	406,208	42%

City of Alameda  
 FY 20/21 YTD Capital and Maintenance Project Report  
 Through June 30, 2021 (Unaudited)

Funds: 310, 310.3, 602, 602.3

Project Number	Description	Budget			Actual Expenditures			Outstanding Encumbrances	As of 6/30/21	
		Previous Years	As of 6/30/2021	Year-to-date Total	Previous Years	As of 6/30/2021	Year-to-date Total		Remaining Budget	% Expended and Encumbered
96014	Park Maintenance Imprvmts	250,000	300,000	550,000	179,760	86,053	265,813	-	284,187	48%
96016	Parking	327,000	14,660	341,660	49,400	-	49,400	-	292,260	14%
96017	Shorline Maintenance	138,000	138,000	276,000	-	65,540	65,540	-	210,460	24%
96020	Urban Forest Trees	550,000	15,000	565,000	3,537	55,830	59,367	-	505,633	11%
96021	Fire Station #1 Imprvmts	150,000	-	150,000	-	284	284	-	149,716	0%
96022	New City Aquatic Center	150,000	-	150,000	73,000	20,325	93,325	-	56,675	62%
96023	Sea Level Rise-Veterans	-	350,000	350,000	-	37,539	37,539	-	312,461	11%
96026	Reshap	350,000	-	350,000	-	-	-	-	350,000	0%
96027	COVID-19	-	1,068,398	1,068,398	405,024	343,676	748,700	-	319,698	0%
96028	Seaplane Ferry Parking	-	300,000	300,000	-	-	-	-	300,000	0%
96031	Sea Level Rise Adaptation	-	110,000	110,000	-	109,651	109,651	-	349	100%
96033	Commercial/Slow Streets	-	150,000	150,000	-	102,078	102,078	-	47,922	68%
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%
960161	Parking-Main Street	200,000	200,000	400,000	95,826	124,522	220,348	-	179,652	55%
960162	Parking-Harbor Bay	200,000	200,000	400,000	5,727	46,390	52,117	-	347,883	13%
9161102	Bike/Ped	946,000	-	946,000	671,129	-	671,129	-	274,871	71%
9161106	Weta Harbor Bay	-	-	-	-	2	2	-	(2)	0%
9201601	Library Bond Project FD 2003	500,000	-	500,000	442,661	-	442,661	-	57,339	89%
9602701	COVID Testing Site	-	-	-	-	8,822	8,822	-	(8,822)	0%
9602702	COVID-19 PH2	-	-	-	-	118,652	118,652	-	(118,652)	0%
Total Capital Projects		90,065,224	20,116,187	110,181,411	50,199,257	15,459,470	65,658,727	-	44,522,684	60%

**Recreation & Park Projects**

91003	Krusi Park	1,930,968	328,032	2,259,000	1,893,395	324,374	2,217,769	-	41,231	98%
91310	Encinal Boat Ramp Design	1,976,263	35,470	2,011,733	1,802,641	63,989	1,866,630	-	145,103	93%
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	-	12,720	12,720	-	87,280	13%
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	42,600	342,219	-	57,781	86%
91620	Park Light/Court Resurfacing	275,000	-	275,000	55,351	-	55,351	-	219,649	20%
91621	Playground Annual Replacement	1,097,000	150,000	1,247,000	920,201	260,595	1,180,796	-	66,204	95%
91854	Mastick Front Entry IMP	100,000	-	100,000	13,426	10,898	24,324	-	75,676	24%
91855	Emma Hood Pool Repair	250,000	-	250,000	-	182,098	182,098	-	67,902	73%
91857	Modular Restroom AP GYM	250,000	-	250,000	49,231	200,769	250,000	-	-	100%
96015	Playground Replacement	75,000	-	75,000	-	1,025	1,025	-	73,975	1%
96029	De-Pave Park	-	25,000	25,000	-	25,000	25,000	-	0	100%

City of Alameda  
 FY 20/21 YTD Capital and Maintenance Project Report  
 Through June 30, 2021 (Unaudited)

Funds: 310, 310.3, 602, 602.3

Project Number	Description	Budget			Actual Expenditures			Outstanding Encumbrances	As of 6/30/21	
		Previous Years	As of 6/30/2021	Year-to-date Total	Previous Years	As of 6/30/2021	Year-to-date Total		Remaining Budget	% Expended and Encumbered
96030	Woodstock Park Recreation Center	-	190,000	190,000	-	73,496	73,496	-	116,504	39%
99212	Woodstock Park Renovation	-	-	-	-	-	-	-	-	0%
Total Recreation & Park Projects		13,011,231	728,502	13,739,733	11,032,397	1,212,344	12,244,741	-	1,494,992	89%

**Street Lighting**

91822310	Street, Park & Park Light	600,000	-	600,000	506,592	1,282	507,874	-	92,126	85%
96008	Street, Park, PKG Lot Light	600,000	2,840,000	3,440,000	723,435	476,055	1,199,490	-	2,240,510	35%
Total Street Lighting		1,200,000	2,840,000	4,040,000	1,230,027	477,337	1,707,364	-	2,332,636	42%

**Sewer Projects**

91008602	Sewer Pump Station Upgrades	5,943,786	5,749,133	11,692,919	2,615,936	3,113,318	5,729,254	-	5,963,665	49%
96003602	Sewer Rehabilitation	6,236,435	11,567,565	17,804,000	4,415,783	7,561,434	11,977,217	-	5,826,783	67%
96004602	Sewer Pump Stations	2,865,000	-	2,865,000	240,102	225,980	466,082	-	2,398,918	16%
99502602	Cyclic Sewer	11,862,354	800,188	12,662,542	11,798,054	-	11,798,054	-	864,488	93%
		26,907,575	18,116,886	45,024,461	19,069,875	10,900,732	29,970,607	-	15,053,854	67%

**City of Alameda, California**  
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**Through June 30, 2021**

		Beginning Fund Balance After Audit July 1, 2020	Revenues and Transfers In June 30, 2021	% of Budget	Expenses and Transfers Out June 30, 2021	% of Budget	Net Change June 30, 2021	Ending Fund Balance June 30, 2021
<b>General Fund</b>								
001	General Fund	35,551,496	118,877,840	114%	95,672,402	87%	23,205,438	58,756,934
001	Restricted, Committed, Nonspendable and Assigned	18,536,465	-		-		-	18,536,465
		<u>54,087,961</u>	<u>118,877,840</u>	<u>114%</u>	<u>95,672,402</u>	<u>87%</u>	<u>23,205,438</u>	<u>77,293,399</u>
115	Housing Authority Reimbursable	1,976	256	N/A	-	0%	256	2,232
117	Alameda Municipal Power (AMP) Reimbursable	4,860	13,012,058	N/A	12,994,031	0%	18,027	22,887
222	Cable Franchise Operation	-	-	N/A	-	N/A	-	-
801	Police/Fire Pension 1079	552,243	1,886,702	100%	819,163	44%	1,067,539	1,619,782
802	Police/Fire Pension 1082	(1,076)	49,912	100%	32,512	65%	17,400	16,324
	<b>Total, General Fund</b>	<u><b>54,645,964</b></u>	<u><b>133,826,768</b></u>	<u><b>126%</b></u>	<u><b>109,518,108</b></u>	<u><b>98%</b></u>	<u><b>24,308,660</b></u>	<u><b>78,954,624</b></u>
<b>Special Revenue Funds</b>								
<b>Major</b>								
858	Base Reuse	20,314,705	13,850,770	105%	10,199,193	76%	3,651,577	23,966,282
HOME Program								
235	HOME	-	530,782	100%	530,782	98%	-	-
248	HOME Repayment	40	36,871	284%	36,766	283%	105	145
		<u>40</u>	<u>567,653</u>	<u>104%</u>	<u>567,548</u>	<u>102%</u>	<u>105</u>	<u>145</u>
<b>Non-Major</b>								
204.5	CIC-HSG In-Lieu Fee	-	-	N/A	-	N/A	-	-
209	Community Development	1,657,368	6,307,998	116%	6,161,943	97%	146,055	1,803,423
Library								
210	Alameda Free Library	4,198,854	3,782,334	81%	4,383,430	83%	(601,096)	3,597,758
210.1	Library Memorial	-	-	N/A	-	N/A	-	-
210.2	Adult Literacy	39,340	32,519	40%	41,484	68%	(8,965)	30,375
		<u>4,238,194</u>	<u>3,814,853</u>	<u>80%</u>	<u>4,424,914</u>	<u>83%</u>	<u>(610,061)</u>	<u>3,628,133</u>
211	Gas Tax	1,570,740	1,758,932	85%	1,813,569	57%	(54,637)	1,516,103
211.1	Road Maintenance and Rehabilitation Account (SB1)	2,554,988	1,495,868	115%	2,881,868	93%	(1,386,000)	1,168,988
212	Traffic Congestion Relief	-	-	N/A	-	N/A	-	-
219	Asset Seizure/Traffic Safety	41,004	2,831	283%	28,046	90%	(25,215)	15,789
County Measure B/BB								
215	County Measure B	238,282	8,193	N/A	-	N/A	8,193	246,475
215.1	Measure B-Local Streets & Roads	826,867	2,356,710	124%	184,694	10%	2,172,016	2,998,883
215.2	Measure B-Bicycle and Pedestrian Improvements	524,098	307,033	128%	219,000	74%	88,033	612,131
215.4	Measure B-Paratransit	233,473	222,515	123%	101,387	28%	121,128	354,601
215.11	Measure BB-Local Streets & Roads	1,637,841	2,230,874	120%	(184,866)	-12%	2,415,740	4,053,581
215.21	Measure BB-Bicycle and Pedestrian Improvements	366,801	250,249	125%	164,230	75%	86,019	452,820
215.41	Measure BB-Paratransit	101,587	219,557	119%	86,367	27%	133,190	234,777
		<u>3,928,950</u>	<u>5,595,131</u>	<u>123%</u>	<u>570,812</u>	<u>12%</u>	<u>5,024,319</u>	<u>8,953,269</u>
216	Tidelands	2,568,584	597,058	77%	837,596	53%	(240,538)	2,328,046

**City of Alameda, California**  
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		<b>Beginning Fund Balance After Audit July 1, 2020</b>	<b>Revenues and Transfers In June 30, 2021</b>	<b>% of Budget</b>	<b>Expenses and Transfers Out June 30, 2021</b>	<b>% of Budget</b>	<b>Net Change June 30, 2021</b>	<b>Ending Fund Balance June 30, 2021</b>
	Parking Meter							
224	Parking Meter	2,203,125	418,416	115%	455,611	24%	(37,195)	2,165,930
224.1	Civic Center Garage	555,095	82,371	95%	515,101	75%	(432,730)	122,365
		<u>2,758,221</u>	<u>500,787</u>	<u>111%</u>	<u>970,712</u>	<u>37%</u>	<u>(469,925)</u>	<u>2,288,296</u>
227	Commercial Revitalization	1,139,815	120,545	134%	391,175	66%	(270,630)	869,185
	Community Development Block Grant (CDBG)							
236	CDBG	-	947,995	37%	947,995	37%	-	-
236.2	Homeless Prev/Rapid Reh	-	855,959	67%	855,959	67%	-	-
249	Rehabilitation CDBG Housing Loan Program	519,945	147,457	128%	266,209	52%	(118,752)	401,193
		<u>519,945</u>	<u>1,951,411</u>	<u>49%</u>	<u>2,070,163</u>	<u>48%</u>	<u>(118,752)</u>	<u>401,193</u>
	Housing							
228	Housing In-Lieu	566,230	125,096	16%	157,988	40%	(32,892)	533,338
265	Rent Stabilization Program	549,618	1,685,482	130%	1,704,049	95%	(18,567)	531,051
266	Affordable Housing	777,283	1,344,773	192%	349,861	48%	994,912	1,772,195
		<u>1,893,132</u>	<u>3,155,351</u>	<u>113%</u>	<u>2,211,898</u>	<u>75%</u>	<u>943,453</u>	<u>2,836,585</u>
	Garbage/Recycling Surcharge							
270	Solid Waste Surcharge	1,426,211	225,426	127%	210,410	70%	15,016	1,441,227
273	Curbside Recycling	190,483	222	22%	-	N/A	222	190,705
		<u>1,616,694</u>	<u>225,648</u>	<u>126%</u>	<u>210,410</u>	<u>70%</u>	<u>15,238</u>	<u>1,631,932</u>
	Athletic Recreation							
280	Recreation	557,387	4,308,954	98%	4,572,473	100%	(263,519)	293,868
280.1	Mastic Sr. Center Trust	863,352	1,191	6%	-	0%	1,191	864,543
280.2	Mastick Advisory Board	520,374	24,633	13%	57,158	14%	(32,525)	487,849
280.5	Golf Course	(209,064)	336,980	119%	72,555	32%	264,425	55,361
		<u>1,732,049</u>	<u>4,671,758</u>	<u>96%</u>	<u>4,702,186</u>	<u>90%</u>	<u>(30,428)</u>	<u>1,701,621</u>
	Grants							
218	State COPs	31,661	997,714	105%	727,739	65%	269,975	301,636
218.52	OTS Avoid the 21 (DUI)	-	-	N/A	-	N/A	-	-
218.701	Abandoned Vehicle Abatement	14,151	87,160	145%	60,000	100%	27,160	41,311
220	Fire Grants	2,039,127	586,653	9%	2,174,802	29%	(1,588,149)	450,978
259	Vehicle Regist AB 434	51,471	60	N/A	-	N/A	60	51,531
267	Human Services	73,100	416,853	97%	466,965	90%	(50,112)	22,988
286	Historical Advisory Board	12,959	7,630	N/A	-	N/A	7,630	20,589
814	Adam Street House	374,669	436	44%	-	0%	436	375,105
FEMA11	FEMA 2011	-	-	N/A	-	N/A	-	-
		<u>2,597,138</u>	<u>2,096,506</u>	<u>27%</u>	<u>3,429,506</u>	<u>38%</u>	<u>(1,333,000)</u>	<u>1,264,138</u>
	Waste Reduction Surcharge							
274	Waste Reduction Surcharge	2,032,653	(73,495)	-33%	270,419	148%	(343,914)	1,688,739
274.1	City Waste Management Program	672,972	562,969	127%	1,451,812	103%	(888,843)	(215,871)
		<u>2,705,626</u>	<u>489,474</u>	<u>74%</u>	<u>1,722,231</u>	<u>108%</u>	<u>(1,232,757)</u>	<u>1,472,869</u>
	Maintenance Assessment Districts							
271	CFD 17-1 ALMDA PT SVC DST	208,131	590,344	135%	298,629	62%	291,715	499,846
275.1	Island City Maintenance 84-2 Z1	39,237	4,773	95%	3,537	18%	1,236	40,473
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	102,716	175,393	97%	122,609	66%	52,784	155,500
275.5	Island City Maintenance 84-2 Z5	220,188	970,859	95%	1,132,837	88%	(161,978)	58,210
275.6	Island City Maintenance 84-2 Z6	1,542,794	452,397	95%	773,810	91%	(321,413)	1,221,381
275.7	Island City Maintenance 84-2 Z6	113,850	4,065	102%	1,409	17%	2,656	116,506

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275.8	Island City Maintenance 84-2 Z7	76,471	76,317	94%	79,679	92%	(3,362)	73,109
276	Marina Cove Maintenance Dist 01-1	103,458	114,400	98%	122,848	72%	(8,448)	95,010
276.1	Reserve Marina Cove 01-01	235,188	274	27%	-	N/A	274	235,462
277	Alameda Landing Muni	2,391,488	511,923	105%	94,924	34%	416,999	2,808,487
278	Bayport Municipal Svc Dist 03-1	4,059,570	700,361	104%	555,581	52%	144,780	4,204,350
279	Maintenance AD Administration	(91,618)	366,353	101%	350,753	97%	15,600	(76,018)
876	Dike Maintenance	381,506	399	N/A	-	N/A	399	381,905
		<u>9,382,980</u>	<u>3,967,858</u>	<u>103%</u>	<u>3,536,616</u>	<u>74%</u>	<u>431,242</u>	<u>9,814,222</u>
288	Vehicle Registration Fee	327,616	342,247	102%	720,000	43%	(377,753)	(50,137)
227.1	Parking	565,053	349,229	60%	329,000	100%	20,229	585,282
	FISC Lease Revenue							
256	FISC Lease Revenue	3,696,578	301,944	3019%	1,439,217	82%	(1,137,273)	2,559,305
256.3	FISC / Catellus Alameda Landing	37,299	7,604	4%	27,189	12%	(19,585)	17,714
		<u>3,733,878</u>	<u>309,548</u>	<u>136%</u>	<u>1,466,406</u>	<u>74%</u>	<u>(1,156,858)</u>	<u>2,577,020</u>
	<b>Total Special Revenue Funds</b>	<b>65,846,721</b>	<b>52,171,456</b>	<b>89%</b>	<b>49,245,792</b>	<b>67%</b>	<b>2,925,664</b>	<b>68,772,385</b>
	<b>Capital Improvement Project Funds</b>							
	<b>Major</b>							
	Capital Improvement Projects							
310	Capital Improvement Project	423,942	15,692,956	85%	16,671,818	80%	(978,862)	(554,920)
310.05	CIP Administration	535,592	4,459,941	108%	4,102,859	85%	357,082	892,674
310.1	FISC Catellus Traffic Fee	195,189	227	23%	-	N/A	227	195,416
310.2	Capital Improvement Project	283,717	331	N/A	-	N/A	331	284,048
310.3	Street Lights	92,663	327,593	12%	477,337	17%	(149,744)	(57,081)
311	Alameda Point	32,048,471	381,930	N/A	303,987	1%	77,943	32,126,414
318	Open Space Improvement	(6,640)	-	N/A	97,415	63%	(97,415)	(104,055)
318.1	Open Space Maintenance	174,520	14,070	94%	-	N/A	14,070	188,590
		<u>33,747,454</u>	<u>20,877,048</u>	<u>82%</u>	<u>21,653,416</u>	<u>37%</u>	<u>(776,368)</u>	<u>32,971,086</u>
	<b>Non-Major</b>							
	Construction Impact Fee							
161	Police/Fire Const. Impact Fee	3,525	44,656	N/A	-	N/A	44,656	48,181
164	Construction Improvement Tax	1,771,901	3,390,084	516%	87,218	11%	3,302,866	5,074,767
221	Dwelling Unit	4,808	235,196	N/A	11,542	100%	223,654	228,462
223	Parking In-Lieu	-	-	N/A	-	N/A	-	-
268	Lead	9,027	11	N/A	-	N/A	11	9,038
285	Public Art	459,473	101,449	63%	84,985	26%	16,464	475,937
317	Library Construction	19,268	22	N/A	-	N/A	22	19,290
		<u>2,268,002</u>	<u>3,771,418</u>	<u>460%</u>	<u>183,745</u>	<u>16%</u>	<u>3,587,673</u>	<u>5,855,675</u>
	Street/Transportation							
225	TSM/TDM	182,960	284,529	52%	126,802	23%	157,727	340,687
226	Citywide Pavement Restoration	59,105	69	N/A	-	N/A	69	59,174
287	Paratransit	(36)	187,727	32%	284,548	49%	(96,821)	(96,857)
287.5	Transportation Services	88,500	596,435	62%	756,362	75%	(159,927)	(71,427)
350	Transportation Improvement	2,436,346	729,986	118%	514,600	68%	215,386	2,651,732
		<u>2,766,873</u>	<u>1,798,746</u>	<u>66%</u>	<u>1,682,312</u>	<u>58%</u>	<u>116,434</u>	<u>2,883,307</u>

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<b>Development Impact Fees</b>								
340.11	DIF-Transportation	1,680,855	2,403,213	534%	128,036	64%	2,275,177	3,956,032
340.12	DIF-Parks	(53,589)	2,142,435	283%	-	N/A	2,142,435	2,088,846
340.13	DIF-Public Facilities	721,599	597,805	478%	-	N/A	597,805	1,319,404
340.14	DIF-Public Safety	939,522	919,686	472%	-	N/A	919,686	1,859,208
340.15	DIF-Alameda Point-Enterprise Dist	-	-	N/A	-	N/A	-	-
		<b>3,288,387</b>	<b>6,063,139</b>	<b>397%</b>	<b>128,036</b>	<b>64%</b>	<b>5,935,103</b>	<b>9,223,490</b>
351	Urban Runoff Storm Drain Fee	2,385,197	4,872,101	91%	4,059,976	57%	812,125	3,197,322
<b>Maintenance Assessment Districts</b>								
312	Marina Village AD 89-1	1,863,477	2,109	N/A	278	5%	1,831	1,865,308
313	Harbor Bay AD 92-1	377,416	323	N/A	7,989	5%	(7,666)	369,750
362	CFD 13-1 Alameda Landing	29,887	170,000	99%	168,422	100%	1,578	31,465
363	CFD 14-1 Marina Cove II	1,000,402	224,534	84%	8,369	50%	216,165	1,216,567
		<b>3,271,182</b>	<b>396,966</b>	<b>90%</b>	<b>185,058</b>	<b>51%</b>	<b>211,908</b>	<b>3,483,090</b>
319	Emergency Operation Center Fire Station #3	-	-	N/A	-	N/A	-	-
<b>Total, Capital Improvement Project Funds</b>		<b>47,727,095</b>	<b>37,779,418</b>	<b>104%</b>	<b>27,892,543</b>	<b>39%</b>	<b>9,886,875</b>	<b>57,613,970</b>
<b>Debt Service Funds</b>								
<b>Non-Major</b>								
City Hall, Library and Other Bonds								
401	City Other Debt Svc - Ibank	772	213,000	100%	211,262	99%	1,738	2,510
421.1	2013 Library GO Bonds	1,035,756	1,886,684	311%	623,169	100%	1,263,515	2,299,271
422	HUD Section 108 Loans	406,376	576,335	99%	579,550	100%	(3,215)	403,161
423	2008 Refin Project COP	2,852	363,328	100%	362,210	100%	1,118	3,970
464.1	2013 City Hall COPS	1,449	787,002	100%	786,550	100%	452	1,901
		<b>1,447,205</b>	<b>3,826,349</b>	<b>150%</b>	<b>2,562,741</b>	<b>100%</b>	<b>1,263,608</b>	<b>2,710,813</b>
468	Base Reuse	78,434	690,014	100%	481,473	70%	208,541	286,975
<b>Total, Debt Service Funds</b>		<b>1,525,639</b>	<b>4,516,363</b>	<b>139%</b>	<b>3,044,214</b>	<b>93%</b>	<b>1,472,149</b>	<b>2,997,788</b>
<b>Enterprise Funds</b>								
Sewer								
602	Sewer Service	88,733,079	11,686,167	103%	11,683,621	69%	2,546	88,735,625
602.1	Sewer Replacement Fund	6,750,503	7,864	1%	-	N/A	7,864	6,758,367
602.2	2012 Sewer Revenue Bond	(12,042,390)	242	0%	368,164	48%	(367,922)	(12,410,312)
602.3	Sewer Capital Improvement Projects	10,079,177	7,473,739	83%	10,900,732	60%	(3,426,993)	6,652,184
<b>Total, Enterprise Fund</b>		<b>93,520,369</b>	<b>19,168,012</b>	<b>86%</b>	<b>22,952,517</b>	<b>64%</b>	<b>(3,784,505)</b>	<b>89,735,864</b>
<b>Internal Service Funds</b>								
Equipment Replacement								
701	Equipment Replacement	9,178,028	2,220,189	92%	1,267,404	21%	952,785	10,130,813
701.5	Cable Equipment Replacement	1,221,154	161,874	80%	28,081	28%	133,793	1,354,947
		<b>10,399,182</b>	<b>2,382,063</b>	<b>91%</b>	<b>1,295,485</b>	<b>21%</b>	<b>1,086,578</b>	<b>11,485,760</b>
702	Central Services	92,465	108	0%	-	N/A	108	92,573
703	Fleet Maintenance	164,672	2,494,257	99%	2,334,674	97%	159,583	324,255

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Technology Services							
704	6,901,361	731,938	100%	1,277,509	58%	(545,571)	6,355,790
704.1	274	-	0%	-	N/A	-	274
705	1,283,653	1,947,234	100%	1,622,124	81%	325,110	1,608,763
	8,185,288	2,679,172	100%	2,899,633	69%	(220,461)	7,964,827
706	4,365,978	1,476,173	100%	1,606,790	30%	(130,617)	4,235,361
707	58,036	1,621,592	100%	1,673,710	91%	(52,118)	5,918
707.1	30,110	147,621	100%	134,879	85%	12,742	42,852
711	(3,684,984)	3,615,707	99%	3,226,424	87%	389,283	(3,295,701)
711.1	48,371	235,606	87%	231,746	106%	3,860	52,231
	(3,636,613)	3,851,313	98%	3,458,170	88%	393,143	(3,243,470)
712	(831,365)	2,874,975	99%	1,970,286	60%	904,689	73,324
712.1	998,632	629,850	102%	603,716	98%	26,134	1,024,766
715	560,934	(1,492)	-75%	147,926	47%	(149,418)	411,516
OPEB/Vacation							
720	5,690,094	4,363,905	100%	3,951,627	92%	412,278	6,102,372
720.1	(69,605)	-	0%	83,056	105%	(83,056)	(152,661)
720.5	1,991,567	201,373	98%	-	N/A	201,373	2,192,940
	7,612,056	4,565,278	98%	4,034,683	92%	530,595	8,142,651
Pension Stabilization							
721	6,829,664	1,481,237	302%	28,416	101%	1,452,821	8,282,485
812	-	-	0%	-	N/A	-	-
<b>Total, Internal Service Funds</b>	<b>34,829,040</b>	<b>24,202,147</b>	<b>100%</b>	<b>20,188,368</b>	<b>62%</b>	<b>4,013,779</b>	<b>38,842,819</b>
<b>Fiduciary Funds</b>							
OPEB Trust							
810	15,328,975	4,436,752	379%	73,147	N/A	4,363,605	19,692,580
Agency							
832	811,166	3,116	104%	-	N/A	3,116	814,282
835	55,144	(13,546)	N/A	-	N/A	(13,546)	41,598
860	182,471	(1,344)	N/A	1,516	7%	(2,860)	179,611
861	132,270	138	N/A	-	N/A	138	132,408
862	1,582,312	946,437	97%	974,541	413%	(28,104)	1,554,208
	2,763,363	934,801	96%	976,057	379%	(41,256)	2,722,107
<b>Total, Fiduciary Funds</b>	<b>18,092,338</b>	<b>5,371,553</b>	<b>250%</b>	<b>1,049,204</b>	<b>357%</b>	<b>4,322,349</b>	<b>22,414,687</b>
<b>GRAND TOTAL FOR CITY</b>	<b>316,187,166</b>	<b>277,035,717</b>	<b>110%</b>	<b>233,890,746</b>	<b>71%</b>	<b>43,144,971</b>	<b>359,332,137</b>



City of Alameda, California  
 FY 20/21 Year To Date (YTD) Fund Balance Report - All Funds  
 Through June 30, 2021

	Beginning Fund Balance After Audit July 1, 2020	Revenues and Transfers In June 30, 2021	% of Budget	Expenses and Transfers Out June 30, 2021	% of Budget	Net Change June 30, 2021	Ending Fund Balance June 30, 2021
<b>Successor Agency Private Purpose Trust Funds</b>							
207 RPTFF Distribution Fund	-	12,438,992	101%	12,438,992	108%	-	-
207.1 Trust Fund Admin	-	-	N/A	-	N/A	-	-
207.2 Trust Fund Admin	383,700	141,812	110%	99,860	77%	41,952	425,652
207.3 Trust Fund Non-Housing	4,626,438	7,819,585	113%	7,113,318	100%	706,267	5,332,705
207.5 Future Labor Obligations	-	-	N/A	-	N/A	-	-
207.8 2014 A CIC Tax Exempt Bonds	(24,124,886)	1,181,664	100%	1,024,068	87%	157,596	(23,967,290)
207.9 2014 B CIC Taxable Bonds	(12,639,612)	2,617,575	101%	2,641,276	102%	(23,701)	(12,663,313)
207.10 2011 Housing Bond A & B	513,474	3,626	121%	840	28%	2,786	516,260
207.11 Taxable Tax Allocation Bond Series 2017	(9,500,027)	745,698	105%	832,938	117%	(87,240)	(9,587,267)
<b>Total, Successor Agency Private Purpose Trust Funds</b>	<b>(40,740,912)</b>	<b>24,948,952</b>	<b>105%</b>	<b>24,151,292</b>	<b>104%</b>	<b>797,660</b>	<b>(39,943,252)</b>