

RESOLUTION NO. 24-45

Resolution Of The City Council Of The City Of Emeryville Amending The Budget For Fiscal Year 2024

WHEREAS, on June 6, 2023, the City Council approved a resolution adopting the City’s budget for Fiscal Years 2024 and 2025 (Resolution No. 23-88); and

WHEREAS, the City Council may amend the budget as required in order to adjust for changing circumstances; and

WHEREAS, City departments performed a detailed review and analysis of all revenues and expenditures during the first half of Fiscal Year 2024 to determine if subsequent budget adjustments were needed for the remaining year; and

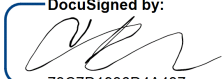
WHEREAS, based upon a review of revenues received and expenditures incurred as well as additional information currently available, it is necessary to amend the Fiscal Year 2024 revenue budget to account for changes to revenues; and

WHEREAS, it is necessary to amend the Fiscal Year 2024 expenditure budget to account for changes to expenditures; now, therefore, be it

RESOLVED, that the City Council of the City of Emeryville hereby amends the Fiscal Year 2024 Budget as shown in Exhibit A - Fiscal Year 2024 Mid-Year Budget Adjustments.

ADOPTED, by the City Council of the City of Emeryville at a regular meeting held Tuesday, April 16, 2024, by the following vote:

AYES:	4	Vice Mayor Mourra and Council Members Bauters, Kaur and Priforce
NOES:	0	
ABSTAIN:	0	
ABSENT:	1	Mayor Welch


DocuSigned by:

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MAYOR

ATTEST:

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CITY CLERK

APPROVED AS TO FORM:

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CITY ATTORNEY

Fiscal Year 2024 Mid-Year Budget Adjustments - GENERAL FUND

Department		FY 2024 Budget	FY 2024 Actual as of 12/31/23	FY 2024 Proposed Adjustments	FY 2024 Amended Budget
REVENUE					
Non-Departmental					
	Pass Thru Tax Payments	1,465,518	-	132,000	1,597,518
	Property Tax Residual Pmt	3,183,624	-	120,000	3,303,624
	Supplemental Property Tax	46,591	155,035	153,000	199,591
	Sales Tax	8,434,000	2,465,758	(973,000)	7,461,000
	Card Room Business License Tax	2,400,000	877,910	(300,000)	2,100,000
	Transient Occupancy Tax	5,400,000	2,429,067	200,000	5,600,000
	Utilities Users Tax	3,000,000	1,683,469	954,000	3,954,000
	Real Prop Transfer Tax	1,250,000	387,978	(450,000)	800,000
	Commercial Property Transfer Tax	1,200,000	38,479	(1,120,000)	80,000
	Franchises	1,684,050	715,995	115,950	1,800,000
	Investment Earnings	350,000	385,819	550,000	900,000
	Succ Agency Mgmt Reimb	250,000	207,997	50,000	300,000
			DEPT TOTAL	(568,050)	
City Clerk					
	Other Revenue	100	290	300	400
			DEPT TOTAL	300	
Finance					
	Bus Lic Application Fee	27,000	15,802	8,000	35,000
			DEPT TOTAL	8,000	
Community Development					
	Building Permits	2,885,737	715,257	(1,729,118)	1,156,619
	Plumbing Permits	514,653	120,096	(310,778)	203,875
	Electrical Permits	571,837	141,259	(345,309)	226,528
	Mechanical Permits	486,062	114,918	(293,513)	192,549
	Title 24 Energy Rev. Fees	278,144	103,334	(91,565)	186,579
	Plan Checking	1,446,350	589,677	(476,135)	970,215
	Permit Renewal Fee	500	16,808	21,000	21,500
	BUILDING PERMITS	340,000		(269,720)	70,280
	PLUMBING PERMITS	61,200		(48,550)	12,650
	ELECTRICAL PERMITS	68,000		(53,940)	14,060
	MECHANICAL PERMITS	57,800		(45,855)	11,945
			DEPT TOTAL	(3,643,483)	
Police					
	Other Federal Grants	-	9,191	9,191	9,191
	P.O.S.T. Reimbursements	10,000	15,079	20,000	30,000
	Cardroom Permit Fees	78,000	13,496	(15,000)	63,000
	OT Reimbursement	150,000	89,935	30,000	180,000
			DEPT TOTAL	44,191	
Fire					
	Fire Plan Checking Fees	828,000	117,073	(598,000)	230,000
			DEPT TOTAL	(598,000)	
Public Works					
	Public Works Reimbursable	300,000	213,766	100,000	400,000
			DEPT TOTAL	100,000	
Community Services					
Special Events	Other Revenue	-	10,000	10,000	10,000
Aquatics	ECCL Lifeguard Attendant Fee	109,536	-	(109,536)	-
Facilities	Park Rental	6,000	4,606	2,000	8,000

Fiscal Year 2024 Mid-Year Budget Adjustments - GENERAL FUND

Department		FY 2024 Budget	FY 2024 Actual as of 12/31/23	FY 2024 Proposed Adjustments	FY 2024 Amended Budget
	ECCL Rentals	225,000	102,741	(15,000)	210,000
	ECCL Facility Attendant Fee	-	36,543	86,000	86,000
Youth Camps	Other State Grants	10,000	26,734	24,734	34,734
	Recreation Camps	115,000	19,907	(25,000)	90,000
Youth Services	Other State Grants	300,000	17,612	14,000	314,000
	Afterschool Program	-	2,388	2,388	2,388
Adult Services	County Grant Senior Center	10,000	-	5,000	15,000
	Other Federal Grants	15,000	-	15,000	30,000
	Field Trips	30,000	33,019	15,000	45,000
Adult Sports/Classes	Adult Sports	-	11,311	20,000	20,000
Youth Sports/Classes	Youth Sports	4,000	-	(4,000)	-
	Kinder Buddies/Tiny Tots	5,000	4,434	1,000	6,000
	Kinder Buddies/Tiny Tots	6,000	-	(6,000)	-
			DEPT TOTAL	35,586	
	TOTAL REVENUE ADJUSTMENTS			(4,621,456)	
EXPENDITURES					
City Council					
	Salaries & Benefits	194,352	95,814	583	194,935
			DEPT TOTAL	583	
City Manager					
	Salaries & Benefits	862,792	396,586	49,125	911,917
	Software Subscriptions	-	75	200	200
	Professional Services	1,000	15,512	17,000	18,000
	Education and Training	1,200	1,719	600	1,800
	Memberships & Dues	2,100	560	4,000	6,100
	Travel, Confer & Meeting	7,800	1,205	(5,400)	2,400
			DEPT TOTAL	65,525	
City Clerk					
	Salaries & Benefits	515,823	202,897	(53,540)	462,283
	Office Supplies	2,205	22	(1,000)	1,205
	Books, Maps, Periodics	200		(200)	-
	Postage	200		(100)	100
	Professional Services	77,175	18,846	(12,000)	65,175
	Election	30,000	-	(25,000)	5,000
	Advertising	9,923	2,096	(3,000)	6,923
	Printing	6,500	-	(6,000)	500
	Community/Pub/Comm	15,000	-	(13,000)	2,000
	Education and Training	6,000	1,750	(3,000)	3,000
	Travel, Confer & Meeting	5,900	901	(3,900)	2,000
	Records Storage Rental	40,517	7,587	(15,000)	25,517
			DEPT TOTAL	(135,740)	
Information Technology					
	Salaries & Benefits	826,448	420,552	11,856	838,304
			DEPT TOTAL	11,856	
City Attorney					

Fiscal Year 2024 Mid-Year Budget Adjustments - GENERAL FUND

Department		FY 2024 Budget	FY 2024 Actual as of 12/31/23	FY 2024 Proposed Adjustments	FY 2024 Amended Budget
	Salaries & Benefits	341,815	162,477	7,468	349,283
	Books, Maps, Periodics	7,000	615	(5,000)	2,000
	Education and Training	3,500	-	(2,500)	1,000
			DEPT TOTAL	(32)	
Finance					
	Salaries & Benefits	1,275,554	558,603	17,813	1,293,367
	Office Supplies	5,300	2,951	2,000	7,300
	Postage	10,000	1,352	(4,000)	6,000
	Telephone/Communication	-	301	700	700
	Equipment Oper & Maint	80,212	3,037	(75,000)	5,212
	Software Subscriptions	8,755	58,320	55,000	63,755
	Temporary Personnel Services	5,000	-	20,000	25,000
	Professional Services	89,773	-	(44,000)	45,773
	Banking Services	10,400	9,268	9,600	20,000
	Printing	6,500	349	(4,500)	2,000
	Education and Training	6,000	285	(3,000)	3,000
	Memberships & Dues	2,000	320	(1,000)	1,000
	Travel, Confer & Meeting	5,000	-	(2,000)	3,000
			DEPT TOTAL	(28,387)	
Human Resources					
	Salaries & Benefits	865,330	324,875	(18,815)	846,515
	Professional Services	10,000	259	(8,000)	2,000
	Testing	2,000	358	(1,000)	1,000
	Printing	1,000	-	(500)	500
	Education and Training	5,000	-	(2,500)	2,500
	Memberships & Dues	3,200	-	(1,500)	1,700
	In Service Training	10,000	-	(8,000)	2,000
	Employee Recognition	11,000	8,008	4,000	15,000
			DEPT TOTAL	(36,315)	
Comm Dev - Planning					
	Salaries & Benefits	597,776	259,278	8,373	606,149
	Postage	1,200	5,229	9,000	10,200
	Advertising	3,000	2,171	2,500	5,500
	Printing	3,000	3,211	3,000	6,000
			DEPT TOTAL	22,873	
Comm Dev - Planning					
	Professional Services	100,000	139,126	126,000	226,000
			DEPT TOTAL	126,000	
Comm Dev - Building					
	Salaries & Benefits	722,726	263,730	28,816	751,542
	Professional Services	128,210	63,728	1,515	129,725
	Reimbursable Exp-Mileage	13,500	6,523	40	13,540
	Prof Svc-Plan Check Fees	1,180,618	494,357	(449,596)	731,022
	Prof Svc-Inspections	305,355	309,348	319,122	624,477
	Refunds	-	31,269	31,269	31,269
			DEPT TOTAL	(68,834)	
Comm Dev - EDH					
	Salaries & Benefits	562,483	289,171	10,005	572,488
	Office Supplies	2,900	41	(1,700)	1,200
	Books, Maps, Periodicals	4,220	5,705	1,700	5,920
	Professional Services	270,750	45,259	(65,000)	205,750

Fiscal Year 2024 Mid-Year Budget Adjustments - GENERAL FUND

Department		FY 2024 Budget	FY 2024 Actual as of 12/31/23	FY 2024 Proposed Adjustments	FY 2024 Amended Budget
	Community Pub/Mtgs/Comm	2,000	3,299	2,000	4,000
			DEPT TOTAL	(52,995)	
Non-Departmental Services					
	Fax & Copier Supplies	5000	604.32	(3,000)	2,000
	Postage	10,000	1,351	(6,000)	4,000
	Operating Supplies	3,000	4,486	7,000	10,000
	Utilities	220,000	49,116	(20,000)	200,000
	Equipment Oper & Maint.	14,000	-	(4,000)	10,000
	Software Subscription	-	13,830	14,000	14,000
	Insurance	2,100,000	1,602,036	(400,000)	1,700,000
	Revenue Audit Services	70,000	6,898	(30,000)	40,000
	Professional Services	211,050	205,912	340,250	551,300
	Legal Services	100,000	80,583	100,000	200,000
	Settlements	-	2,190,487	2,190,487	2,190,487
	Audit Services	96,536	98,790	60,900	157,436
	Printing	-	2,459	2,500	2,500
	Rentals & Leases	68,640	22,255	(15,000)	53,640
	Disaster Preparedness	20,000	725	(10,000)	10,000
	Transfer to Fund 475	-	-	219,989	219,989
	Transfer to Fund 254			13,501	13,501
			DEPT TOTAL	2,460,627	
Police					
	Salaries & Benefits	3,873,128	1,999,576	273,225	4,146,353
	Clothing	30,900	4,698	(10,000)	20,900
	Bank Services	-	-	2,000	2,000
	Testing	49,955	9,985	(10,000)	39,955
	Investigation Analysis	45,900	14,260	(10,000)	35,900
	Salaries & Benefits	10,621,290	5,878,435	405,542	11,026,832
	Rental & Leases	-	-	61,000	61,000
	Animal Control	122,808	-	(56,000)	66,808
			DEPT TOTAL	655,767	
Fire					
	Professional Services	9,063,815	3,836,226	(333,875)	8,729,940
	Prof Svcs-Plan Check Fees	-	-	56,375	56,375
			DEPT TOTAL	(277,500)	
Public Works					
	Salaries & Benefits	807,200	458,600	23,607	830,807
	Office Supplies	11,050	1,713	(3,000)	8,050
	Printing	500	772	1,500	2,000
	Education & Training	5,500	-	(2,500)	3,000
	Travel, Confer & Meeting	8,200	-	(3,000)	5,200
	Salaries & Benefits	1,374,531	750,688	53,187	1,427,718
	Operating Supplies	170,000	29,163	(56,645)	113,355
	Traffic Supplies/Street Signs	6,000	6,102	5,000	11,000
	Street Light Supplies	10,000	-	(5,000)	5,000
	Utilities	229,000	126,884	20,000	249,000
	Janitorial Contracts Services	72,010	30,444	30,000	102,010
	Vehicle Oper & Maint	48,000	13,027	(10,000)	38,000
	Street Tree Contract	60,000	2,181	30,000	90,000
	Education & Training	7,000	-	(3,000)	4,000

Fiscal Year 2024 Mid-Year Budget Adjustments - GENERAL FUND

Department		FY 2024 Budget	FY 2024 Actual as of 12/31/23	FY 2024 Proposed Adjustments	FY 2024 Amended Budget
	Reimbursable Services	175,000	114,405	175,000	350,000
			DEPT TOTAL	255,149	
Community Services					
Comm Svs	Professional Services	5,500	415	(2,000)	3,500
	Banking Services	7,200	695	(5,200)	2,000
	ECCL Rental Reimbursement	225,000	-	(15,000)	210,000
	Contract Obligations	520,000	-	82,292	602,292
Special Events	Salaries & Benefits	91,294	45,823	(4,103)	87,191
	Banking Services	1,800	305	(1,000)	800
Aquatics	Salaries & Benefits	446,648	243,950	(8,921)	437,727
	Office Supplies	1,100	245	(400)	700
	Operating Supplies	10,000	3,120	(2,500)	7,500
	Banking Services	3,500	609	(2,000)	1,500
Facilities	Salaries & Benefits	315,646	241,290	67,982	383,628
	Office Supplies	1,700	782	(500)	1,200
	Professional Services	3,500	588	(1,000)	2,500
	Banking Services	5,300	914	(3,000)	2,300
Youth Camps	Salaries & Benefits	313,412	96,555	2,377	315,789
	Camp Expenses	22,700	8,519	(5,000)	17,700
	Banking Services	3,500	609	(2,000)	1,500
Youth Services	Salaries & Benefits	759,180	309,026	(51,210)	707,970
	Afterschool Expenses	70,000	15,231	(15,000)	55,000
	Temporary Personnel Services	-	23,330	53,670	53,670
	Professional Services	30,000	1,141	44,000	74,000
	Banking Services	5,300	914	(2,000)	3,300
Adult Services	Salaries & Benefits	206,299	124,536	2,184	208,483
	Office Supplies	3,300	384	(2,000)	1,300
	Postage	2,500	166	(1,000)	1,500
	Field Trips Expense	30,000	28,917	15,000	45,000
	Telephone/Communication		170	170	170
	Temporary Personnel Services	15,000	-	(15,000)	-
	Banking Services	10,500	1,827	(6,500)	4,000
Adult Sports/Classes	Salaries & Benefits	134,879	34,763	(55,212)	79,667
	Office Supplies	600	-	(600)	-
	Operating Supplies	4,800	-	(4,800)	-
	Professional Services	25,000	3,511	(17,500)	7,500
	Banking Services	1,800	305	(1,000)	800
Youth Sports/Classes	Salaries & Benefits	111,153	31,369	1,196	112,349
	Office Supplies	600	-	(600)	-
	Operating Supplies	10,000	-	(7,500)	2,500
	Concession Stand Supplies	2,000	-	(2,000)	-
	Banking Services	1,800	305	(1,000)	800
	Education and Training	300	-	(300)	-
	Memberships & Dues	300	-	(300)	-

Fiscal Year 2024 Mid-Year Budget Adjustments - GENERAL FUND					
Department		FY 2024 Budget	FY 2024 Actual as of 12/31/23	FY 2024 Proposed Adjustments	FY 2024 Amended Budget
	Travel, Confer & Meeting	400	-	(400)	-
			DEPT TOTAL	32,325	
	TOTAL EXPENDITURE ADJUSTMENTS			3,030,902	
	Salary and benefit savings from vacant positions			(1,800,000)	
	NET BUDGET IMPACT (REV. LESS EXP. ADJUSTMENTS & SAVINGS)			(5,852,358)	
			IRS closing agreement	2,200,000	
			Net Budget Adjustments (Revenue shortfall)	(3,652,358)	

Fiscal Year 2024 Mid-Year Budget Adjustments - OTHER FUNDS

Fund	Dept	Fund Description	Account Title	FY 2024 Budget	FY 2024 Actual as of 12/31/23	FY 2024 Proposed Adjustments	FY 2024 Amended Budget
REVENUE							
202	CD-EDH	Economic Dev Fund	Investment Earnings	26,400	41,695	63,600	90,000
204	PW	Environmental Pgm Fund	Investment Earnings	100	1,942	3,900	4,000
205	CD-EDH	CDBG Fund	Investment Earnings	2,400	3,087	4,600	7,000
207	Finance	Measure O Critical Needs Fund	Investment Earnings	-	13,564	30,000	30,000
208	CD-EDH	Cal-Home Loan Program	Investment Earnings	12,000	15,050	18,000	30,000
210	Police	Police Impound Fund-State	Investment Earnings	-	61	150	150
212	CD-EDH	Sm Local Bus Support Fund	Investment Earnings	30	45	70	100
213	Police	Police Imp Fd-Fed-Treasurer	Investment Earnings	-	66	150	150
215	CD-EDH	Catellus Contingent Fund	Investment Earnings	100	177	300	400
219	Police	Opioid Settlements Fund	Investment Earnings	-	530	1,000	1,000
220	PW	Gas Tax Fund	State Gas Tax Sec 2106	50,543	20,480	(2,375)	48,168
220	PW	Gas Tax Fund	State Gas Tax Sec 2103	125,739	55,546	(13,061)	112,678
220	PW	Gas Tax Fund	State Gas Tax Sec 2107	100,012	45,416	7,647	107,659
220	PW	Gas Tax Fund	State Gas Tax Sec 2105	83,265	32,700	(4,489)	78,776
220	PW	Gas Tax Fund	Investment Earnings	500	3,256	6,500	7,000
221	PW	Road Maint & Rehab Fund	SB1 State Allocation	313,675	129,588	11,066	324,741
221	PW	Road Maint & Rehab Fund	Investment Earnings	250	7,624	14,750	15,000
225	CD-Plan	Gen Plan Maint Fee Fund	Investment Earnings	5,000	57,339	115,000	120,000
225	CD-Plan	Gen Plan Maint Fee Fund	Gen'l Plan Maintenance Fee	1,570,912	109,592	(1,370,912)	200,000
230	CS	Child Development Fund	Child Dev Project-Federal	28,100	67,858	39,758	67,858
230	CS	Child Development Fund	Child Development Project	128,600	221,548	65,000	193,600
230	CS	Child Development Fund	Investment Earnings	1,000	10,050	24,000	25,000
230	CS	Child Development Fund	Parent Fees Subsidy-FT	20,000	-	(20,000)	-
235	Finance	Peg Program	Investment Earnings	150	93	50	200
237	CD-Plan	Park Impact Fees Fund	Investment Earnings	2,500	14,336	32,500	35,000
237	CD-Plan	Park Impact Fees Fund	Residential Impact Fees	1,163,736	787,896	(375,840)	787,896
237	CD-Plan	Park Impact Fees Fund	Non-residential Imp Fees	937,000	5,474	(912,000)	25,000
238	PW	Measure B - VLF Fund	Investment Earnings	180	1,491	3,320	3,500
239	CD-Plan	Afford Housing Imp Fees Fund	Investment Earnings	2,500	15,980	32,500	35,000
239	CD-Plan	Afford Housing Imp Fees Fund	Non-residential Imp Fees	1,465,000	12,080	(1,452,000)	13,000
240	PW	Measure B - Streets/Roads	Investment Earnings	-	3,105	7,000	7,000
242	PW	Measure BB - Streets/Roads	Sales and Use Tax	922,624	187,881	(152,048)	770,576
242	PW	Measure BB - Streets/Roads	Investment Earnings	1,000	20,380	49,000	50,000
243	CD-EDH	Public Art Fund	Investment Earnings	12,000	33,524	63,000	75,000
243	CD-EDH	Public Art Fund	Per cent Public Art Rev	60,000	562,930	502,930	562,930
247	CD-EDH	EPA Grant Fund	Investment Earnings	36,000	44,602	64,000	100,000
250	CD-Plan	Traffic Impact Fees Fund	Investment Earnings	10,000	23,562	45,000	55,000
250	CD-Plan	Traffic Impact Fees Fund	Residential Impact Fees	477,681	329,220	(148,461)	329,220
250	CD-Plan	Traffic Impact Fees Fund	Non-residential Imp Fees	997,000	16,698	(972,000)	25,000

Fiscal Year 2024 Mid-Year Budget Adjustments - OTHER FUNDS

Fund	Dept	Fund Description	Account Title	FY 2024 Budget	FY 2024 Actual as of 12/31/23	FY 2024 Proposed Adjustments	FY 2024 Amended Budget
251	PW	Urban Forestry Fee Fund	Investment Earnings	500	18,099	39,500	40,000
252	Police	Supp Law Enforcement Fund	Allocation Fr Alameda Co	100,000	94,707	65,000	165,000
252	Police	Supp Law Enforcement Fund	Investment Earnings	-	175	300	300
254	CS	Grants Fund	Other State Grants	185,000	-	(185,000)	-
254	CS	Grants Fund	Other Grants	25,000	-	(25,000)	-
254	CS	Grants Fund	Other Grants	-	-	50,000	50,000
254	PD	Grants Fund	Interfund Recpt From G/F	-	-	13,501	13,501
261	CS	Measure B - Paratransit	Investment Earnings	-	280	500	500
262	PW	Measure B - Bike/Ped	Investment Earnings	100	1,547	3,400	3,500
263	CS	Measure BB - Paratransit	Investment Earnings	100	1,119	2,400	2,500
263	CS	Measure BB - Paratransit	Transit Passes	-	932	1,800	1,800
264	PW	Measure BB - Bike/Ped	Bicycle & Pedestrian Use	79,279	21,511	8,946	88,225
264	PW	Measure BB - Bike/Ped	Investment Earnings	50	1,872	3,950	4,000
265	PW	Source Reduc/Recycling Fund	Investment Earnings	50	367	650	700
266	PW	Measure D Fund	Investment Earnings	50	1,041	1,950	2,000
267	Finance	Measure F Fund	Sales and Use Tax	2,733,000	747,428	(333,000)	2,400,000
267	Finance	Measure F Fund	Investment Earnings	40,000	62,765	110,000	150,000
268	CD-Plan	Community Dev Tech Fund	Investment Earnings	2,500	17,032	37,500	40,000
268	CD-Plan	Community Dev Tech Fund	Technology Fee	314,182	21,918	(274,182)	40,000
269	CD-EDH	Parking Fund	Investment Earnings	-	7,027	13,000	13,000
269	CD-EDH	Parking Fund	Res/Bus Parking Permits	-	2,669	2,700	2,700
270	Finance	Litigation Fund	Investment Earnings	25,000	27,593	35,000	60,000
271	CD-Bldg	Code Enforce Reserve Fd	Investment Earnings	-	4,405	8,000	8,000
275	Finance	Res For Econ Uncert Fund	Investment Earnings	350,000	331,786	400,000	750,000
277	Finance	Disaster Fund	Investment Earnings	40,000	68,310	110,000	150,000
284	CD-EDH	Measure C Housing Bonds	Measure C Housing Tax	1,855,340	2,050,801	2,234,466	4,089,806
284	CD-EDH	Measure C Housing Bonds	Investment Earnings	900,000	1,056,976	1,400,000	2,300,000
295	Finance	MESA Fund	MESA Contract Revenue	18,856,715	7,655,878	101,221	18,957,936
298	CD-EDH	Housing Successor (Rest'd) Fd	Investment Earnings	35,000	26,010	15,000	50,000
298	CD-EDH	Housing Successor (Rest'd) Fd	Interest Income	25,000	108,520	83,520	108,520
298	CD-EDH	Housing Successor (Rest'd) Fd	Housing Loans-Principal	150,000	220,000	70,000	220,000
299	CD-EDH	Affordable Housing Fund	Investment Earnings	30,000	196,801	420,000	450,000
441	PW	1999 Bay/Sm Cap Proj Fund	Investment Earnings	2,000	14,716	28,000	30,000
444	PW	PFA Rev BD-Assessment	Investment Earnings	100	1,907	3,900	4,000
471	PW	Pedestrian Path Impr Fund	Investment Earnings	5,000	5,661	6,000	11,000
472	PW	RDA Bond Fund	Investment Earnings	15,000	17,649	25,000	40,000
473	PW	Developer Contribution Fund	Investment Earnings	15,000	43,668	85,000	100,000
475	PW	Gen Capital Improve Fund	Investment Earnings	400,000	580,539	900,000	1,300,000
475	PW	Gen Capital Improve Fund	Settlement			219,989	219,989

Fiscal Year 2024 Mid-Year Budget Adjustments - OTHER FUNDS

Fund	Dept	Fund Description	Account Title	FY 2024 Budget	FY 2024 Actual as of 12/31/23	FY 2024 Proposed Adjustments	FY 2024 Amended Budget
477	CS	ECCL Project Fund	Investment Earnings	200	7,663	14,800	15,000
479	CD-EDH	Implementation Plan 2010-14	Investment Earnings	40,000	57,712	90,000	130,000
495	PW	Marina Improvement Fund	Investment Earnings	50,000	70,308	80,000	130,000
510	PW	Sewer Oper/Maint Fund	Investment Earnings	50,000	71,072	100,000	150,000
511	PW	Sewer Rehab/Replace Fund	Investment Earnings	15,000	19,253	25,000	40,000
513	PW	Sewer Connection Fee Fund	Investment Earnings	20,000	28,729	30,000	50,000
600	Finance	Workers Comp Self Ins Fund	Investment Earnings	60,000	82,418	120,000	180,000
600	Finance	Workers Comp Self Ins Fund	Workers Comp Ins - Fd 495	21,035	10,313	287	21,322
600	Finance	Workers Comp Self Ins Fund	Workers Comp Ins - Fd 230	145,853	77,354	(4,459)	141,394
600	Finance	Workers Comp Self Ins Fund	Workers Comp Ins - Fd 225	5,403	1,850	111	5,514
600	Finance	Workers Comp Self Ins Fund	Workers Comp Ins - Fd 510	8,085	2,013	118	8,203
600	Finance	Workers Comp Self Ins Fund	Workers Comp Ins - Fd 101	933,455	506,032	133,259	1,066,714
600	Finance	Workers Comp Self Ins Fund	Workers Comp Ins - Fd 254	0	486.28		-
600	Finance	Workers Comp Self Ins Fund	Workers Comp Ins - Fd 475	4,542	1,483	124	4,666
600	Finance	Workers Comp Self Ins Fund	Workers Comp Ins - Fd 268	27	13.2	1	28
600	Finance	Workers Comp Self Ins Fund	Workers Comp Ins - Fd 299	343	957.5	7	350
600	Finance	Workers Comp Self Ins Fund	Workers Comp Ins - Fd 242	166	0	0	166
600	Finance	Workers Comp Self Ins Fund	Workers Comp Ins - Fd 269	1,906	0	157	2,063
600	Finance	Workers Comp Self Ins Fund	Workers Comp Ins - Fd 267	22,709	0	1,863	24,572
620	Finance	Self-Ins/Unemployment Fund	Investment Earnings	2,500	3,257	3,500	6,000
620	Finance	Self-Ins/Unemployment Fund	Unemployment - Fd 101	89,850	41,847	3,195	93,045
620	Finance	Self-Ins/Unemployment Fund	Unemployment - Fd 230	6,629	2,753	(36)	6,593
620	Finance	Self-Ins/Unemployment Fund	Unemployment - Fd 495	781	359	14	795
620	Finance	Self-Ins/Unemployment Fund	Unemployment - Fd 510	1,219	507	27	1,246
620	Finance	Self-Ins/Unemployment Fund	Unemployment - Fd 267	1,244	-	61	1,305
620	Finance	Self-Ins/Unemployment Fund	Unemployment - Fd 269	1,178	565	12	1,190
620	Finance	Self-Ins/Unemployment Fund	Unemployment - Fd 225	3,339	1,138	49	3,388
620	Finance	Self-Ins/Unemployment Fund	Unemployment - Fd 475	2,807	872	59	2,866
620	Finance	Self-Ins/Unemployment Fund	Unemployment - Fd 268	17	8	0	17
620	Finance	Self-Ins/Unemployment Fund	Unemployment - Fd 299	212	-	4	216
620	Finance	Self-Ins/Unemployment Fund	Unemployment - Fd 242	102	-	(0)	102
700	Finance	Accrued Bene Self Ins Fund	Investment Earnings	40,000	42,770	50,000	90,000
700	Finance	Accrued Bene Self Ins Fund	Employee Overhead Charges	587,087	260,575	13,634	600,721
710	Finance	Post-Retirement Benefits	Investment Earnings	90,000	101,759	160,000	250,000
712	Finance	Pension Trust Fund	Investment Earnings	2,000	1,970	2,000	4,000
805	Finance	Prop-Bus Imp Distr (PBID)	Investment Earnings	20,000	10,610	15,000	35,000
			TOTAL REVENUE ADJUSTMENTS			2,303,401	
282	Finance	RDA Retirement Fund (RPTTF)	Investment Earnings	120,000	360,629	1,180,000	1,300,000
EXPENDITURES							
220	PW	Gas Tax Fund	Street Lights Energy	100,000	64,483	30,000	130,000
221	PW	Road Maint & Rehab Fund	Capital Project Rollover	98,346	-	(70,941)	27,405
225	CD-Plan	Gen Plan Maint Fee Fund	Salaries & Benefits	793,131	307,082	10,334	803,465
225	CD-Plan	Gen Plan Maint Fee Fund	Professional Services	100,000	5,684	(94,316)	5,684
225	CD-Plan	Gen Plan Maint Fee Fund	Refunds	-	15,249	15,250	15,250
230-5200	CS	Child Development Fund	Salaries & Benefits	2,068,853	982,183	(8,156)	2,060,697

Fiscal Year 2024 Mid-Year Budget Adjustments - OTHER FUNDS

Fund	Dept	Fund Description	Account Title	FY 2024 Budget	FY 2024 Actual as of 12/31/23	FY 2024 Proposed Adjustments	FY 2024 Amended Budget
230-5200	CS	Child Development Fund	Operating Supplies	15,500	11,756	10,000	25,500
230-5200	CS	Child Development Fund	Parent Events	200	171	1,000	1,200
230-5200	CS	Child Development Fund	Enrichment Events	1,700	5,077	4,000	5,700
230-5200	CS	Child Development Fund	Classroom Supplies	5,200	9,645	14,500	19,700
230-5200	CS	Child Development Fund	Software Subscriptions	1,900	3,171	1,500	3,400
230-5200	CS	Child Development Fund	Temporary Personnel Svcs	4,500	-	(4,500)	-
230-5200	CS	Child Development Fund	Audit Services	6,766	6,481	3,400	10,166
237	PW	Park Impact Fees Fund	Capital Project Rollover	1,288	-	1,904	3,192
238	PW	Measure B - VLF Fund	Audit Services	3,494	3,347	1,700	5,194
240	PW	Measure B - Streets/Roads	Audit Services	1,165	1,116	600	1,765
242	PW	Measure BB - Streets/Roads	Audit Services	1,165	1,116	600	1,765
242	PW	Measure BB - Streets/Roads	Capital Project Rollover	154,500	-	200,747	355,247
243	CD-EDH	Public Art Fund	Community Promo Grants	-	-	50,000	50,000
247	CD-EDH	EPA Grant Fund	Professional Services	-	-	60,000	60,000
252	Police	Supp Law Enforcement Fund	Salaries & Wages-Salaried	100,000	168,096	65,000	165,000
254	Police	Grants Fund	Overtime Payment	-	10,415	21,086	21,086
254	CS	Grants Fund	Afterschool Expenses	25,000	-	(25,000)	-
254	Police	Grants Fund	Operating Supplies	-	-	40,000	40,000
254	CS	Grants Fund	Equipment Oper & Maint	185,000	-	(185,000)	-
254	Police	Grants Fund	Professional Services			28,000	28,000
254	CS	Grants Fund	Shuttle Services	-	-	50,000	50,000
254	Various	Grants Fund	Capital Project Rollover	5,666,646	-	484,568	6,151,214
261	CS	Measure B - Paratransit	Audit Services	1,165	1,116	600	1,765
262	PW	Measure B - Bike/Ped	Audit Services	1,165	1,116	600	1,765
262	PW	Measure B - Bike/Ped	Capital Project Rollover	22,289	-	14,455	36,744
263	CS	Measure BB - Paratransit	Audit Services	1,165	1,116	600	1,765
264	PW	Measure BB - Bike/Ped	Audit Services	1,165	1,116	600	1,765
267	Finance	Measure F Fund	Salaries & Benefits	362,125	21,194	14,012	376,137
268	CD-Plan	Community Dev Tech Fund	Salaries & Benefits	4,056	2,094	64	4,120
268	CD-Plan	Community Dev Tech Fund	Office Supplies	-	673	673	673
268	CD-Plan	Community Dev Tech Fund	Software Subscription	-	45,083	50,000	50,000
268	CD-Plan	Community Dev Tech Fund	Permit Tracking	50,000	-	(50,000)	-
268	CD-Plan	Community Dev Tech Fund	Refunds	-	3,127	3,130	3,130
269	CD-EDH	Parking Fund	Salaries & Benefits	330,136	175,369	4,187	334,323
284	CD-EDH	Measure C Housing Bonds	Temporary Personnel Svcs	-	-	73,500	73,500
284	CD-EDH	Measure C Housing Bonds	Professional Services	639,500	6,196	(48,200)	591,300
284	CD-EDH	Measure C Housing Bonds	Banking Services	-	150	600	600
284	CD-EDH	Measure C Housing Bonds	Prop. Tax Collection Fees			4,000	4,000
284	CD-EDH	Measure C Housing Bonds	Taxes & Insurance-Bridge	8,709,804	-	(8,709,804)	-
284	CD-EDH	Measure C Housing Bonds	Property Acquisition	-	359,727	8,709,804	8,709,804
295	Finance	MESA Fund	Reimb. For Personnel Svcs	18,856,715	7,655,878	101,221	18,957,936
299	CD-EDH	Affordable Housing Fund	Salaries & Benefits	51,606	25,139	782	52,388

Fiscal Year 2024 Mid-Year Budget Adjustments - OTHER FUNDS

Fund	Dept	Fund Description	Account Title	FY 2024 Budget	FY 2024 Actual as of 12/31/23	FY 2024 Proposed Adjustments	FY 2024 Amended Budget
444	PW	PFA Rev BD-Assessment	Capital Project Rollover	96,883	-	(12,456)	84,427
472	PW	RDA Bond Fund	Capital Project Rollover	51,071	-	638,742	689,813
473	PW	Developer Contribution Fund	Capital Project Rollover	1,571,991	-	1,972	1,573,963
475	PW	Gen Capital Improve Fund	Salaries & Benefits	683,181	250,820	29,214	712,395
475	PW	Gen Capital Improve Fund	Capital Project Rollover	20,874,057	-	(1,029,835)	19,844,222
475	PW	Gen Capital Improve Fund	Capital Outlay	4,518,910	-	219,989	4,738,899
495	PW	Marina Improvement Fund	Salaries & Benefits	226,742	112,384	3,497	230,239
495	PW	Marina Improvement Fund	Street Lights Energy	57,000	36,770	23,000	80,000
495	PW	Marina Improvement Fund	Capital Project Rollover	4,859,436	-	287,039	5,146,475
510-510	PW	Sewer Fund	Professional Services	-	-	5,843	5,843
510-4350	PW	Sewer Administration/Engr	Salaries & Benefits	254,252	122,028	7,054	261,306
510-4360	PW	Sewer Maintenance	Salaries & Benefits	78,569	11,381	4,488	83,057
511	PW	Sewer Rehab/Replace Fund	Capital Project Rollover	1,158,970	-	49,919	1,208,889
650	PW	Major Maintenance Fund	Facility Operating Charges	768,104	152,444	100,000	868,104
650	PW	Major Maintenance Fund	Capital Project Rollover	3,822,269	-	2,272	3,824,541
660	Finance	Vehicle Replace Fund	Capital Project Rollover	629,100	-	271,885	900,985
670	IT	Info Technology Fund	Software Subscriptions	11,000	17,200	8,000	19,000
670	IT	Info Technology Fund	Capital Project Rollover	826,478	-	52,884	879,362
712	Finance	Pension Trust Fund	Professional Service	-	-	1,800	1,800
			TOTAL EXPENDITURE ADJUSTMENTS			1,542,407	