

CITY OF ALBANY BIENNIAL BUDGET



Fiscal Years
2023-24 and 2024-25

Council Meet, June 5, 2023

CITY OF ALBANY BIENNIAL BUDGET (FYs 2023-24/2024-25)

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1.1.1 – GENERAL FUND RESERVE POLICY

The Government Finance Officers' Association (GFOA) recommends that governments establish a formal policy on the level of unrestricted (unassigned) fund balance that should be maintained in the general fund. The City of Albany does not currently have a formal policy related to general fund reserve balances.

BACKGROUND

The City's general fund includes all revenues and expenses not directly associated with a special, or dedicated, revenue source. An example of a general fund expense would be the City Clerk's salary while an example of a general fund revenue would be sales and use taxes received by the State. A general fund reserve policy ensures that a municipality has significant resources to prepare for future uncertainty. Uncertainty can come in many forms, such as a significant taxpayer leaving the City, a natural disaster, or a general economic downturn. The Government Finance Officers' Association (GFOA) recommends a minimum of 16.6% of revenues/expenditures, while the State Auditor's Fiscal Health of California Cities Report does not give a city full credit in this category unless their general fund balance is at 75%. The level of adequate general fund reserve differs from city to city and depends on several factors. The GFOA lists the following factors for consideration:

1. The predictability of its revenues and the volatility of its expenditures (i.e., higher levels of unrestricted fund balance may be needed if significant revenue sources are subject to unpredictable fluctuations or if operating expenditures are highly volatile);
2. Its perceived exposure to significant one-time outlays (e.g., disasters, immediate capital needs, state budget cuts);
3. The potential drain upon general fund resources from other funds, as well as, the availability of resources in other funds;
4. The potential impact on the entity's bond ratings and the corresponding increased cost of borrowed funds;
5. Commitments and assignments (i.e., governments may wish to maintain higher levels of unrestricted fund balance to compensate for any portion of unrestricted fund balance already committed or assigned by the government for a specific purpose). Governments may deem it appropriate to exclude from consideration resources that have been committed or assigned to some other purpose and focus on unassigned fund balance, rather than on unrestricted fund balance.

While this list is not all inclusive, it is a good start to determining the minimum fund balance the City Council should set aside as a reserve.

In addition to setting a minimum reserve account, a fund balance policy directs the use of any excess funds, as well as informing how the reserve will be replenished, should the reserve level fall below the policy amount.

DISCUSSION & ANALYSIS

The GFOA has developed a worksheet to assist jurisdictions in calculating risk and identifying ideal fund balance reserve values using the categories listed above. The same worksheet was used when the policy was originally passed in June 2019. Staff confirmed that no changes to this worksheet have been made since the policy was originally passed and completed an updated review of the City's risk factors using the risk analysis worksheet. Each category is given a score between 1 and 5; 1 being very unimportant and 5 being very important.

1. Vulnerability to Extreme Events and Public Safety Concerns

GFOA Rating – 5 Very important. We are subject to extreme events of severe potential magnitude which would require a quick and decisive response. There are few alternative risk management approaches.

Staff suggest no change in the ranking of this category from the last analysis. Like most jurisdictions in the Bay Area, the City of Albany has a high risk of natural disasters (i.e., fire, earthquake). The City takes all precautions to minimize loss in the event of a disaster, however, funding in excess of generally suggested amounts should be maintained. While the City purchases what is referred to as "Shake and Pay" earthquake insurance, the payout is small compared to the asset values of City property and reimbursement from the State and Federal government may take time to get to the City. Maintaining sufficient reserves will help to ensure the City can get up and running quickly to provide assistance to residents during a disaster.

2. Revenue Source Stability

GFOA Rating – 3 Neutral. We do not face an unusually high or low level of risk from revenue instability.

While a significant portion of the City's revenues come from Property and Sales Taxes, the pandemic has shown that Albany's revenue sources are resilient. While staff continue to research ways to diversify the City's revenue sources, the City has proven time and again that its current revenue sources do not recede as drastically, and recover more quickly, than those of other municipalities. Based on experience in the City's quick property tax recovery after the housing market crash and the sustained sales tax collections during the pandemic, this category ranking has decreased from 5 Very Important to 3 Neutral in this year's analysis.

3. Expenditure Volatility

GFOA Rating – 5 Very Important. There are expenditure spikes with very high potential to open a significant hole in our budget.

Increasing from a 4 Important score in the last analysis, expenditure volatility risk is increasing largely due to two reasons: pension costs and asset replacement needs. Increases in expenditures due to unfunded pension liabilities, aging assets and increased asset costs due to inflation and sustained supply chain issues are anticipated going forward. While there are some cost increases outside City control, staff is diligent in mitigating excessive cost increases where able.

4. Leverage

GFOA Rating – 2 Unimportant. We have one or two sources of leverage, but these are largely addressed with other risk management strategies.

City assets are used as leverage when borrowing funds for general obligations. With only the 2016 General Obligation Refunding bond and the private sewer bond, the City has plenty of room to borrow, if needed. Additionally, staff have presented a Debt Service Policy for consideration with the biennial budget. This policy will help guide when borrowing should be used in the future.

5. Liquidity

GFOA Rating – 1 Very unimportant. Our cash flows are very stable.

Liquidity is the measure of ease in which the City can meet its financial obligations with available liquid assets (cash, money market, treasury bonds, etc.). No change is being suggested to this category from the last analysis. While the City is diversifying investments through an Asset Manager, the City's investment policy limits investment vehicles and directly states that investing shall be done with liquidity and cash flow in mind. The Finance Department reviews the City's cash flow on a regular basis and staff always ensure there is enough liquidity to cover short term cash needs.

6. Dependency of Other Funds on the General Fund

GFOA Rating – 2 Unimportant. There are a small number of funds that rely on the general fund, and the potential for the general fund to need to backstop them is small.

There is no suggested change to this category since the last review. The City has a small number of funds that rely on the general fund, such as the EMS fund and the Miscellaneous Grant fund. For the Miscellaneous Grant fund, these amounts are paid back to the General fund when the City is reimbursed for the expenses.

7. Growth

GFOA Rating – 2 Unimportant. We have a small potential for future growth and/or only minor potential imbalances in the timing between revenues and expenditures.

As Albany has a small footprint, there is little risk of significant growth putting stress on City infrastructure or staff. There is no change suggested from the prior analysis.

8. Capital Projects

GFOA Rating – 4 Important. There are at least some high profile projects where reserves may be called upon to provide at least some of the funding.

Staff suggest this category increase from Neutral to Important. While the City continues to manage a significant workload of capital and maintenance projects, some of which are unfunded, core service projects generally have sufficient funding at this time. The City's parcel taxes and special assessments fund most of the City's capital improvement projects and the general fund is typically not relied on to supplement these projects. Implementation of a Debt Service Policy, proposed with the biennial budget package, and sufficient funding of asset and capital reserves, will be

imperative for staff to maintain quality core services effectively and efficiently in the coming decade.

Overview

Risk Factor	Finding	Rating
1. Vulnerability to Extreme Events and Public Safety Concerns	Very Important	5
2. Revenue Source Stability	Neutral	3
3. Expenditure Volatility	Very Important	5
4. Leverage	Unimportant	2
5. Liquidity	Very unimportant	1
6. Dependency of Other Funds on the General Fund	Unimportant	2
7. Growth	Unimportant	2
8. Capital Projects	Important	4
	Total	24

For a municipality with a score between 17 and 24, the GFOA Analytical Guidance states:

You face a low to moderate level of risk to retain through reserves. Consider adopting a reserve target somewhat higher than the GFOA minimum (e.g. 17-25% of revenues/expenditures). Since risk is low, do not invest excessive analytical effort in determining an exact target amount. Consider a short, informal benchmarking study with peer agencies to provide guidance.

As the City's overall score did not change from the first analysis and is on the upper end of the GFOA ranking for this recommendation, to maintain a conservative fiscal policy, it is recommended that the target reserve amount remain at 25% of adopted expenses. This provides the City with three months of reserves in the case of natural disaster and hedges against other unexpected situations.

Staff reviewed fund balance policies in neighboring municipalities and found the following:

- Emeryville: 50% (2019)
- El Cerrito: 10% within 5 years and 15% within 15 years (2019)
- Richmond: 15-20% (2022)
- Berkeley: 16.7% with a goal of 30% (2016)

The City currently has enough fund balance to cover both 25% of projected expenses and the proposed FY2024 budgeted deficit.

It is anticipated that the City's General Fund Reserve Policy will be reviewed by the Finance Department each year while preparing the budget to ensure appropriate reserves are maintained. In addition, the policy should be reviewed by the Council at least every 5 years.

FINANCIAL IMPACT

Implementing a General Fund Reserve Policy sets the City up to be prepared in the future and helps ensure financial stability during any unforeseen circumstances. In addition, maintaining and adhering to a formal policy increases the City's likelihood of continuing credit worthiness.

NEXT STEPS

Each year, in conjunction with the annual audit, staff will present an analysis of the City's fund balance. Any funds available in excess of the 25% reserve policy will be included in a proposal to allocate the funds per the Policy.

City of Albany

GENERAL FUND RESERVE POLICY



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SECTION 1: PURPOSE

The purpose of this policy is to establish adequate financial reserves in order to prepare for the impact of economic cycles, natural disasters, and other events that may influence essential City services. For purposes of this Policy, the definition of “reserves” is limited to the portion of fund balance that is unreserved. Unreserved is to mean not set aside for existing legal obligations of the City, or other Council directed purposes (capital/equipment reserve accounts, special projects, etc.).

SECTION 2: TARGET RESERVE LEVELS

The target level for total General Fund Reserves shall be at a minimum level of 25% of the adopted expenses.

SECTION 3: FUNDING TARGET BALANCE

As of June 30, 2018, the City has enough reserve to cover the reserve amounts outlined in Section 2. However, if the City’s reserves should fall below that amount, the City will strive to restore these balances within a three-year period. Actions that may be considered to restore the balance include:

- Strategically reducing general fund operating budgets;
- Conduct a revenue study to update General Fund revenue sources which may have fallen behind;
- Conduct an analysis of general fund cost allocation to plan and ensure other City funds are paying the appropriate fees for administration.

SECTION 4: CONDITIONS FOR USE OF RESERVES

The use of reserves shall be limited to unanticipated, non-recurring needs, or anticipated future obligations. Fund balances shall not be used for normal or recurring annual operating expenditures. Uses may include, but are not limited to:

- Interrupted cash flows;
- Emergencies/disaster;
- Capital and infrastructure needs which lack other funding sources.

The City Manager is authorized to make recommendations to the City Council for use of reserves. Any recommendation shall be accompanied by a proposal for the replenishment of the reserves to the City Council.

SECTION 5: USE OF BALANCES EXCEEDING THE MINIMUM BALANCE

Amounts in excess of the reserve amount set in Section 2, including year-end surplus, should not be relied on in future budget periods and should only be used to stabilize existing revenues in times of economic downturn and for nonrecurring expenditures. The City Manager is authorized to make recommendations to the City Council to use any funds exceeding the minimum balance at any time to fund nonrecurring expenditures such as:

- Unfunded pension liabilities;
- Capital improvements;
- Equipment purchases;
- Other, one-time expenditures that are non-recurring in nature and which will not require additional future expense outlay for maintenance, additional staffing or other recurring expenditures.

SECTION 6: REVIEW

This policy shall be reviewed by the Finance Director each year during the preparation of the operating budget, and at least every 5 years by the City Council.

1.1.2 – CAPITAL RESERVE FUND POLICY

BACKGROUND

In 2020, the Albany City Council implemented a Capital Reserve Fund Policy. This policy established, and the Council subsequently funded, several reserve funds for the repair and replacement of City assets such as vehicles and equipment. Since the implementation of the Policy, several asset replacements have been made and staff have begun to utilize these funds for future projects.

DISCUSSION & ANALYSIS

Reserve funds act as a savings account for asset repair and replacement, as well as other long-term plans and program enhancements. Funding the reserves through operating transfers over time, removing the varying high value projects and expenses from the operating budget, allows staff and Council to plan for consistent year over year operating expenditures, leveraging revenues to ensure consistent, quality services over the long term. Including these expenditures in the City's operating budgets would cause significant spikes in expenses some years that, while planned for by staff, may not be clear to the Council and public in general causing potential short falls when large expenses come up.

Working in tandem with the proposed Debt Service Policy, reserve funds allow staff to plan for asset repairs and replacement that will be needed over time, well past the City's two year operating budget. Staff have detailed planned expenses over the next five years for each reserve fund in Section 7.2 of the budget booklet. As reserve funds have not been consistently funded, the anticipated expenses far exceed the amounts in the funds.

The following changes are being proposed to the Reserve Fund Policy:

- Addition of three reserves:
 - Climate Action and Adaptation Reserve Fund
 - Community Development Reserve Funds
 - Pension Reserve Fund
- Clarification of what each reserve fund is used for
- Specification of direct funding mechanisms for several funds
- Miscellaneous changes outlining current reporting practice and clarifying language

FINANCIAL IMPACT

Establishing a comprehensive and detailed Reserve Fund Policy provides staff the ability to make reliable budgets for asset repair and replacement, long-range plans, and one-time program enhancements. This ensures the provision of quality and effective core services long into the future.

NEXT STEPS

Review the long-term needs detailed in Section 7.2 of the biennial budget booklet and make a plan for funding using a combination of reserve funding and debt issuance.

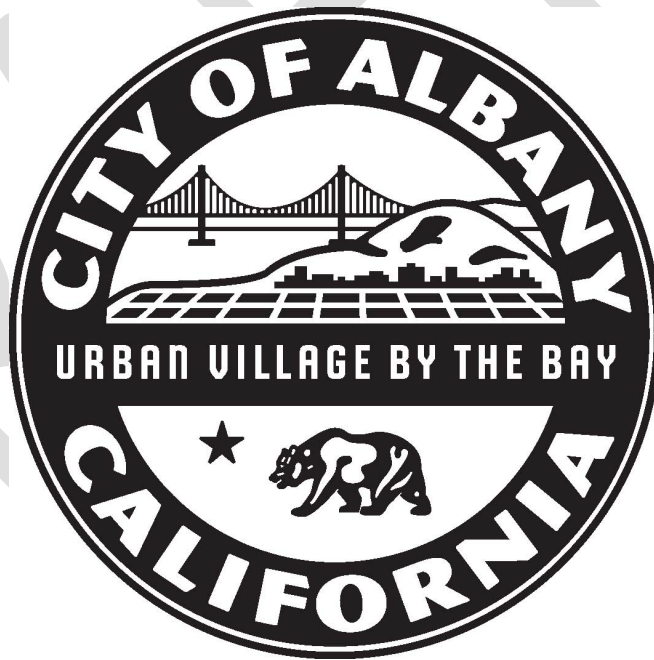
City of Albany

CAPITAL RESERVE FUND POLICY

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SECTION 1: PURPOSE

The purpose of this policy is to establish adequate financial reserves for non-operating and non-infrastructure expenses. Reserves may be used for the repair and replacement of City assets such as vehicles, equipment, and buildings, as well as planned program enhancements and other long-range plans and one-time projects. In addition, each fund will have a designated minimum funding level in case of unplanned needs. These funds are reserved specifically for capital or long-range planning needs and are not to be used for general operating purchases. Capital Reserves are assigned funds that are not part of the City's unreserved fund balance as dictated in the City's General Fund Reserve Policy.

SECTION 2: TYPE OF RESERVES

The following Reserve Funds are established by this Policy:

- Climate Action and Adaptation Reserve Fund – For implementation of Climate Action and Adaptation Plan action items and other environmental sustainability programs that may be authorized by Council.
- Community Development Reserve Funds – For the professional services costs associated with the preparation of land use, transportation, hazard mitigation, housing, infrastructure, and environmental related planning studies and plans that are required to be updated periodically as well as the repair and replacement of equipment utilized by the Department
- Emergency Medical Services (EMS) Reserve Fund – For the repair and replacement of EMS vehicles and equipment, as well as planned program improvements
- Fire Department Reserve Fund – For the repair and replacement of Fire Department vehicles and equipment, as well as planned program improvements
- General City Building Reserve Fund – For the general repair and maintenance of City buildings and facilities.
- IT Equipment Reserve Fund – For replacement and upgrades of the City's Information Technology equipment, infrastructure, and security upgrades identified in the IT Strategic Plan
- KALB Equipment Reserve Fund – For repair, replacement, and upgrades of equipment and infrastructure to support KALB operations and programming
- Pension Reserve Fund – To assist with funding increasing pension costs associated with the City's CalPERS plans
- Police Department Reserve Fund – For the repair and replacement of Police vehicles and equipment, as well as planned program and safety improvements
- Public Works Reserve Fund – For the repair and replacement of Public Works vehicles and equipment, as well as planned program improvements
- Recreation Reserve Fund – For the repair and replacement of Recreation vehicles and equipment, as well as planned program and facility improvements

SECTION 3: RESERVE FUNDING LEVELS

Reserve funding levels are directly tied to planned capital needs, with an estimated allowance for emergency repairs and replacements. In conjunction with the adoption of the operating budget, Staff will provide Council with a report including an asset replacement schedule. The report will include estimated repair and replacement costs for a five-year period as well as the annual reserve funding amounts required to meet these obligations.

To ensure funds are available in the case of a maintenance emergency, reserve fund levels may only fall below the amounts indicated below with approval by the City Council:

Reserve Fund	Minimum Funding Level
Climate Action and Adaptation Reserve Fund	No minimum level
Community Development Reserve Funds	\$50,000
Emergency Medical Services (EMS) Reserve Fund	\$100,000
Fire Department Reserve Fund	\$100,000
General City Building Reserve Fund	\$250,000
IT Equipment Reserve Fund	\$50,000
KALB Equipment Reserve Fund	\$50,000
Pension Reserve Fund	No minimum level
Police Department Reserve Fund	\$100,000
Public Works Reserve Fund	\$100,000
Recreation Reserve Fund	\$100,000

All general fund revenues allocated to Reserve Funds may be reallocated at any time by a majority vote of the City Council.

SECTION 4: FUNDING OF RESERVES

Reserves may be funded in numerous ways, including, but not limited to:

- Council appropriation during adoption of the annual operating budget;
- Proceeds from the sale of City assets;
- Council appropriation of unreserved General Fund balances in excess of the City's General Fund Reserve Policy; and
- Interest on the portion of City investments associated with each reserve fund.

Special funding sources include:

- Climate Action and Adaptation Reserve Fund
 - At the end of each fiscal year, and in coordination with the presentation of the City's annual audit, the portion of the increase in Utility Users' Taxes associated with Measure DD, passed in November, 2020 that was not already spent on environmental sustainability programs within the operating budget, assuming a General Fund surplus exists to be allocated. This funding source is a general fund allocation to be held as unrestricted, assigned fund balance.
- Community Development Reserve Funds
 - City General Plan fees applied to permits. These revenues are collected specifically for this purpose and shall be held as restricted, assigned fund balance.
- EMS Reserve Fund
 - Emergency Medical Services, Advanced Life Support, and Fire Protection Tax. These funds are raised through a special tax and shall be held as restricted, assigned fund balance.
 - The portion of mutual aid reimbursements associated with the use of City equipment. This funding source is a general fund allocation to be held as unrestricted, assigned fund balance.
- Fire Department Reserve Fund

- The portion of mutual aid reimbursements associated with the use of City equipment. This funding source is a general fund allocation to be held as unrestricted, assigned fund balance.
- Recreation Reserve Fund
 - Reserve Fund Fees associated with facility rentals and set by the Master Fee Schedule. These revenues are collected specifically for this purpose and shall be held as restricted, assigned fund balance.

SECTION 5: CONDITIONS FOR USE OF RESERVES

Capital Reserve balances are to be used as specified above and approved by the City Council. Reserve funds may also be used to repair or replace items deemed necessary for continued public health and safety.

Council appropriation of reserve funds is required and City purchasing procedures must be followed when using reserve funds. In conjunction with the review of the asset replacement schedule, the City Manager will request appropriation of required funding for routine repair and replacement. Unplanned expenditures will be brought to Council for appropriation on an as needed basis.

In the event of an emergency, per Albany Municipal Code § 2-27.5, purchases of equipment, materials, supplies, or services determined by the City Manager to be necessary to meet an emergency which threatens the public health, safety or welfare, may be made without prior Council approval, however the purchase should be presented to Council at the next scheduled City Council meeting.

SECTION 6: REVIEW

This policy shall be reviewed by the Finance Director each year and at least every 5 years by the City Council.

1.1.4 – INVESTMENT POLICY

While an investment policy is not required, it is an integral part of protecting the assets of a local agency. California State Government Code § 53646(a)(2) states that the treasurer of a local agency may annually render to the Council an investment policy that the Council shall consider at a public meeting. The State considers that a public vote on the policy signifies that the Council shares fiduciary responsibility with the treasurer, and provides transparency and disclosure. Both the Association of Public Treasurers of the United States & Canada and the Government Finance Officers Association recommend that investment policies be reviewed annually. City staff review the policy annually and bring changes to Council as necessary due to State law or changes in fiscal administration.

BACKGROUND

The City's Investment Policy last came to Council in June 2019. Until recently, no significant changes in laws effecting the City's investments or fiscal administration had been made. With the hiring of an Investment Manager, sometimes referred to as an Investment Advisor, and the implementation of an investment strategy to capitalize on the significant cash reserves maintained by the City, a comprehensive review of the policy was completed by both the Investment Manager and City staff.

DISCUSSION & ANALYSIS

Due to the length of time since the last review, and the anticipated changes in administration, several changes are being requested at this time. The most significant changes surround the transition of the City Treasurer position from elected to appointed, as well as the implementation of an Investment Manager. References to the Finance Director have been removed as the Treasurer role has transitioned to that position and the City Manager remains as final approval for investment making decisions. Delegation of investment decision making and execution, in coordination with the approved Investment Policy and general investment strategy outlined by City staff, is being incorporated into the Policy to allow the Investment Manager the ability to make trades in a timely manner.

The addition of two investment types are being added to the Authorized Investments list: Negotiable Certificates of Deposit, and Asset-Backed Securities. Both investments are allowed by State law and the percentage of the portfolio invested in each is restricted by the policy. Negotiable Certificates of Deposit may not exceed 30% of the portfolio while Asset-Backed Securities may not exceed 20%.

The maturities section in the policy is being updated to remove specific percentages and allow the greatest flexibility, while still ensuring the City maintains sufficient cash for short term obligations. An exception to the general 5-year maximum maturity period is being added when approval is granted by Council at least three months prior to any purchase. An example of when this length of investment may be utilized would be in the case of debt service funds held in reserve as dictated by the debt service agreement.

A glossary has also been added to assist in transparency and general ease of use. Several terms specific to both investment management and government investing are defined in the new Section 6 of the Policy.

FINANCIAL IMPACT

In partnering with an Investment Management staff hope to be able to increase the City's investment income. While interest rates have increased across the board, raising the rate paid by organizations such as the Local Agency Investment Fund (LAIF) and CalTrust, these returns are not typical and leveraging the expertise of a manager generally allows for higher returns over time.

NEXT STEPS

Each year, with the help of the City's Investment Manager, staff will review the investment policy and determine if any changes are needed. If no changes are required, the policy will come to Council at least every two years with the Biennial Budget Package. The Investment Manager will present an update on the City's investments each quarter to the Financial Advisory Committee, and at least once a year to the City Council.

City of Albany

INVESTMENT POLICY



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SECTION 1: INTRODUCTION

GOALS

The investment policy of the City of Albany is based upon state law, city charter and ordinances and the prudent money management rule. The primary goals of this policy are:

1. To ensure compliance of all State and Local laws governing the investment of monies in the custody of the City Treasurer.
2. To protect the principal monies entrusted to the City Treasurer.
3. To meet the daily cash flow demands of the City.
4. To generate the maximum amount of investment income within the parameters of prudent risk management.

The monies entrusted to the City Treasurer constitute the "Investment Portfolio" referred to in this document.

SECTION 2: IMPLEMENTATION

DELEGATION OF AUTHORITY

Pursuant to the City Charter, management responsibility for investments belongs to the City Treasurer. The Treasurer shall establish procedures for the operation of an investment program consistent with this investment policy and shall perform investment transactions. These procedures will include reference to safekeeping, wire transfer agreements, banking service contracts and collateral/depository agreements. The Treasurer shall be responsible for all transactions undertaken. However, the Treasurer shall request review and/or approval of the City Manager ~~or Finance & Administrative Services Director~~ for investments outside of the Local Agency Investment Fund (LAIF) unless otherwise specified.

The Treasurer shall appoint a Deputy City Treasurer who shall perform the Treasurer's duties in the absence of the Treasurer. The Treasurer may also delegate investment decision making and execution authority to an investment advisor. The advisor shall follow this investment policy and such other written instructions as are provided.

SCOPE

The Treasurer is responsible for investing the unexpended cash in the City Treasury. This investment policy applies to all the investment activities of the City of Albany, except for the Public Employees Retirement System (PERS), Deferred Compensation Funds, and the Police and Fire Relief or Pension Fund of the Police and Fire Departments of the City of Albany, which are administered separately. The financial assets of all funds, with these four noted exceptions, shall be administered in accordance with the provisions of this policy.

Objectives have been set in order to achieve the goals of this investment policy. The primary objectives, in priority order, of the City of Albany's investment policy are:

A. Safety of Principal

Safety of principal is the foremost objective of the City of Albany. With each investment transaction the Treasurer shall seek to ensure ~~that capital losses are avoided~~ the preservation of capital in the overall investment portfolio., ~~whether these losses are from securities default, broker-dealer default, or erosion of market value.~~ The City shall seek to preserve principal by mitigating the two types of risk: credit risk and market risk.

1. **Credit risk**, defined as the risk of loss due to the failure of the issuer of a security shall be mitigated by investing in only very safe securities (see list of authorized investments), and by diversifying the Investment Portfolio so that the failure of any one issuer does not unduly harm the City's cash flow.

2. **Market risk**, defined as the risk of market value fluctuations due to overall changes in the general level of interest rates, shall be mitigated by structuring the Investment Portfolio so that securities are diversified by maturity and may mature at the same time that major cash outflows occur, thus eliminating the need to sell securities prior to their maturity for cash flow purposes. It is explicitly recognized herein, however, that in a diversified portfolio, occasional measured losses are inevitable and will be considered within the context of overall investment return.

Further guidelines for safety of principal shall include:

1. Limiting the Investment Portfolio's exposure to each issue and each issuer of debt.
2. Determining the minimum credit requirements for firms that hold City monies.

B. Liquidity

The City of Albany's Investment Portfolio will remain sufficiently liquid to enable the City to meet all operating requirements, which will be reasonably anticipated. The Investment Portfolio shall maintain a position of at least 50% in "readily marketable" securities, i.e., those securities that are actively traded in the secondary market.

C. Return on Investment

Return on investments shall be a market average rate of return governed by the objectives of safety and liquidity in accord with prudent investment principles.

PRUDENCE

Generally, investments shall be made in the context of the "prudent investor" rule, which states:

"...investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be

Officers-Authorized individuals acting in accordance with written procedures and the investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.

ETHICS AND CONFLICTS OF INTEREST

The Investment Officers, i.e., the City Treasurer and Deputy City Treasurer, shall be governed by the "Code of Ethics" and the "Code of Professional Conduct" of the California Municipal Treasurers Association. The Investment Officers shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions.

Investment Officers shall disclose any material financial interests in financial institutions that conduct business within this jurisdiction, and they shall further disclose any large personal financial positions that could be related to the performance of the City of Albany's Investment Portfolio. Investment Officers shall subordinate their personal investment transactions to those of the City of Albany, particularly with regard to the timing of purchases and sales.

Investment Officers shall avoid any transaction that might impair public confidence in the City's ability to govern effectively. The Investment Officers shall comply with all relevant state laws governing financial conflicts of interest.

At all times, the Investment Officers shall act as custodians of the public trust.

SECTION 3: PROCEDURES

MATURITIES

~~Maturities shall be selected to anticipate cash needs, thereby eliminating the possibility of the need for forced investment liquidation. Cash flow estimates shall be prepared in a prudent manner.~~

~~To ensure that funds are always available when needed, the City shall maintain a position of investing no greater than 25% of the portfolio in maturities greater than one year. Further, investments which exceed five years in maturity shall require authorization by the City Council prior to purchase. Further, each individual security shall be limited to one million dollars.~~

INTERNAL CONTROL

The Treasurer is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the City are protected from loss, theft, fraud, or misuse. The Treasurer shall establish an annual independent review by an external auditor. as required by Governmental Accounting Standards Board Statement #5. The purpose of this review shall be to consider means for improved future performance, and to verify that investments have been made in accordance with the City's policies and procedures.

SAFEKEEPING OF SECURITIES

To protect against potential losses by collapse of individual securities dealers, all securities owned by the City (including collateral on repurchase agreements), shall be held in the City's name in safekeeping by a third-party bank trust department, acting as a custodian of City funds. Said trust department shall act as agent for the City of Albany pursuant to a custody agreement between the bank and the City. All securities shall be received and delivered using standard delivery-versus-payment procedures. The Custodian shall provide safekeeping receipts of all securities held.

QUALIFIED DEALERS

The City shall transact business only with banks, savings and loans and investment securities dealers. The dealers must be primary dealers regularly reporting to the Federal Reserve Bank. The Treasurer shall investigate dealers wishing to do business with the City and determine if they are adequately capitalized, make markets in securities appropriate to the City's needs, and are recommended by managers of portfolios similar to the City's.

All financial institutions and securities dealers who desire to engage in investment transactions with the City of Albany shall submit a written certification that the supervising officer has reviewed the City's investment policy and agrees the to disclose potential conflicts or risks to public funds that might arise out of business transactions between the firm/depository and the City of Albany. Employers-Employees of any financial institution offering securities or investments to the City of Albany shall be trained in the precautions appropriate to public sector investments and shall be required to familiarize themselves with the City's investment policy.

When two or more investment opportunities offer essentially the same maturity, yield, quality and liquidity, the City of Albany shall seek to promote local economic development by giving priority to the financial institutions in Albany, then Alameda County, and then California.

The City shall at least annually send a copy of the current investment policy to all dealers approved to do business with the City. Confirmation of receipt of this policy shall be considered evidence that the dealer understands the City's investment policies and intends to show the City only appropriate investments.

If the City has an investment advisor, the investment advisor may use its own list of authorized broker/dealers to conduct transactions on behalf of the City.

PERFORMANCE STANDARDS

The Investment Portfolio shall be designed with the objective of obtaining a rate of return throughout budgetary and economic cycles commensurate with the investment risk constraints and cash flow needs. The City will establish an appropriate performance benchmark to which to compare the performance of its portfolio.

REPORTING

California Government Code 53607 states that the Treasurer shall render a monthly list of investment transactions to the legislative body when investment authority has been delegated to the Treasurer by the legislative body.

The City Treasurer shall also render an investment report no less than quarterly to the chief executive officerCity Manager and the legislative body of the City, once all bank statements have been reconciled by the Finance Department.

The report shall identify the type of investment, institution, settlement and maturity dates, purchase price and coupon rate. Current book value, current market value and yield to maturity rate shall be given for all securities with a maturity date exceeding twelve months.

SECTION 4: INVESTMENTS AND STRATEGIES

AUTHORIZED INVESTMENTS

The City is governed by California Government Code, Section 53600 et seq. Within the context of these limitations, the following investments are authorized as further limited herein: A security purchased in accordance with this policy shall not have a forward settlement date exceeding 45 days from the time of investment.

United States Treasury Bills, Bonds and Notes, or those instruments for which the full faith and credit of the United States are pledged for payment of principal and interest. ~~There is no limitation as to the percentage of the portfolio which can be invested in this category.~~

~~**Obligations issued by the United States Government Agencies Federal Agency or United States Government-Sponsored Enterprise Obligations**, participations, or other instruments, including those issued by or fully guaranteed as to principal and interest by federal agencies or United States government-sponsored enterprises, such as the Government National Mortgage Association (GNMA), the Federal Farm Credit Bank System (FFCB), the Federal Home Loan Bank Board (FHLB), the Federal National Mortgage Association (FNMA) and the Student Loan Marketing Association (SLMA). Although there is no percentage limitation of the dollar amount that can be invested in these issues, the "prudent investor" rule shall apply for any single agency name.~~

Municipal Obligations, which by definition may include registered state warrants or treasury notes or bonds of this state, including bonds payable solely out of the revenues from a revenue-producing property owned, controlled, or operated by the state or by a department, board, agency, or authority of the state. Bonds, notes, warrants, or other evidences of indebtedness of a local agency within this state, including bonds payable solely out of the revenues from a revenue-producing property owned, controlled, or operated by the local agency, or by a department, board, agency, or authority of the local agency. Registered treasury notes or bonds of any of the other 49 states in addition to California, including bonds payable solely out of the revenues from a revenue-producing property owned, controlled, or operated by a state or by a department, board, agency, or authority of any of the other 49 states, in addition to California.

Supranational Obligations-United States dollar denominated senior unsecured unsubordinated obligations issued or unconditionally guaranteed by the International Bank for Reconstruction and Development, International Finance Corporation, or Inter-American Development Bank, with a maximum remaining maturity of five years or less, and eligible for purchase and sale within the United States. Investments under this subdivision shall be rated in a rating category of "AA" or its equivalent or better by an NRSRO and shall not exceed 3015% of the market value of the Investment Portfolio.

Banker's Acceptances-a bill of exchange or time drafts drawn on and accepted by a commercial bank. Banker's acceptances purchased may not exceed 180 days to maturity or and 40% of the market value of the Investment Portfolio. No more than 405% of the market value of the portfolio may be invested in banker's acceptances issued by one bank.

Commercial paper of "prime" quality of the highest ranking or of the highest letter and number rating as provided for by a nationally recognized statistical rating organization (NRSRO), ranked P1 by Moody's Investor Services and A1 by Standard and Poor's and issued by a domestic corporation having assets in excess of \$500 million and having an A or better rating on its long-term debentures as provided by Moody's or Standard and Poor's. The entity that issues the commercial paper shall meet all of the following conditions in either paragraph (1) or (2):

(1) The entity meets the following criteria:

(A) Is organized and operating in the United States as a general corporation.

(B) Has total assets in excess of five hundred million dollars (\$500,000,000).

(C) Has debt other than commercial paper, if any, that is rated in a rating category of "A" or its equivalent or higher by an NRSRO.

(2) The entity meets the following criteria:

(A) Is organized within the United States as a special purpose corporation, trust, or limited liability company.

(B) Has programwide credit enhancements including, but not limited to, overcollateralization, letters of credit, or a surety bond.

(C) Has commercial paper that is rated "A-1" or higher, or the equivalent, by an NRSRO.

Purchases of eligible commercial paper may not exceed 270 days to maturity and - ~~Purchases of eligible commercial paper may not exceed 1525% of the market value of the Investment Portfolio. No more than 10% of the market value of the portfolio may be invested in commercial paper issued by one corporation.~~

Negotiable Certificates of Deposit issued by a nationally or state-chartered bank, a savings association or a federal association (as defined by Section 5102 of the Financial Code), a state or federal credit union, or by a federally licensed or state-licensed branch of a foreign bank. Purchases of negotiable certificates of deposit shall not exceed 30% of the market value of the Investment Portfolio. For purposes of this section, negotiable certificates of deposit do not come within Article 2 (commencing with Section 53630), except that the amount so invested shall be subject to the limitations of Section 53638. The legislative body of a local agency and the treasurer or other official of the local agency having legal custody of the moneys are prohibited from investing local agency funds, or funds in the custody of the local agency, in negotiable certificates of deposit issued by a state or federal credit union if a member of the legislative body of the local agency, or a person with investment decision-making authority in the administrative office manager's office, budget office, auditor-controller's office, or treasurer's office of the local agency also serves on the board of directors, or any committee appointed by the board of directors, or the credit committee or the supervisory committee of the state or federal credit union issuing the negotiable certificates of deposit.

Medium Term Notes (MTNs) defined as all corporate and depository institution debt securities with a maximum remaining maturity of five years or less, issued by corporations organized and operating within the United States or by depository institutions licensed by the United States or any state and operating within the United States. ~~The City may invest in MTNs issued by corporations operating within the United States.~~ MTNs eligible for purchase shall be rated in a rating category of "A" or its equivalent or better by an NRSRO. ~~Standard and Poor's or Moody's rating services. MTNs with an A rating shall be limited to 12 months maximum maturity; A-rated MTNs shall be limited to 12 months.~~

aggregate total of all purchased MTNs may not exceed ~~4530~~% of the ~~cost~~market value of the Investment Portfolio. ~~No more than 5% of the cost value of the portfolio may be invested in notes issued by any one corporation. Commercial paper holding shall be considered when calculating the maximum percentage in any issuer name.~~

Asset-Backed Securities-a mortgage passthrough security, collateralized mortgage obligation, mortgage-backed or other pay-through bond, equipment lease-backed certificate, consumer receivable passthrough certificate, or consumer receivable-backed bond. Securities eligible for investment under this subdivision shall be rated in a rating category of "AA" or its equivalent or better by an NRSRO and have a maximum remaining maturity of five years or less. Purchase of securities authorized by this subdivision shall not exceed 20% of the market value of the Investment Portfolio.

Repurchase Agreements (repos). The City may invest in repurchase agreements not exceeding seven (7) days maturity with banks and dealers with which the City has entered into a master repurchase contract which specifies terms and conditions of repurchase agreements. The market value of securities that underlie a repurchase agreement shall be valued at 102% or greater of the funds borrowed against those securities and the value shall be adjusted no less than quarterly. Since the market value of the underlying securities is subject to daily market fluctuations, the investments in repurchase agreements shall be in compliance if the value of the underlying securities is brought back up to 102% no later than the next business day.

Local Agency Investment FUND (LAIF). The City may invest in LAIF; a pool established by the State Treasurer for the benefit of local agencies up to the maximum amount permitted by LAIF.

~~**Investment Trust of California (CalTRUST).** The City may invest in CalTRUST, a pool created by local public agencies to provide a method for local public agencies to pool their assets for investment purposes, up to a maximum of 25% of total funds reported in the most recent quarterly Cash and Investments Treasury Report, presented to the City Council by the City Treasurer.~~

Local Government Investment Pools. Shares of beneficial interest issued by a joint powers authority organized pursuant to Section 6509.7 that invests in the securities and obligations authorized in California Government Code section 53601 subdivisions (a) to (r), inclusive. Each share shall represent an equal proportional interest in the underlying pool of securities owned by the joint powers authority. To be eligible under this section, the joint powers authority issuing the shares shall have retained an investment adviser that meets all of the following criteria:

- (1) The adviser is registered or exempt from registration with the Securities and Exchange Commission.
- (2) The adviser has not less than five years of experience investing in the securities and obligations authorized in California Government Code section 53601 subdivisions (a) to (q), inclusive.
- (3) The adviser has assets under management in excess of five hundred million dollars (\$500,000,000).

Time Deposits (CDs). The City may invest in time certificates of deposit issued by a national or state chartered bank or federal savings and loan association rated C or better by Sheshunoff Information Services Inc. CDs are collateralized. If the collateral is

government securities, 110% of the market value to the face amount of the deposit is required. Promissory notes secured by first mortgages and first trust deeds used as collateral require 150% of the market value to the face amount of the deposit. The City may waive the first \$250,000 of collateral security for such deposits if the institution is insured pursuant to federal law. In order to secure such deposits, an institution shall maintain in the collateral pool securities having a market value of at least 10% in excess of the total amount deposited.

The maximum terms for time deposits shall be one year. Since time deposits are not liquid, no more than 15% of the ~~Investment Portfolio~~ may be invested in this category. The issuer firm should have been in existence for at least five years and be based in California. In general, the issuer must have a minimum 3% net worth to assets ratio, have \$90 million in assets and its operation must have been profitable during its last reporting period.

Money Market Accounts. The City may invest in shares of beneficial interest issued by diversified management companies ~~and federally or state chartered banks that invest in the securities and obligations as authorized by Section 5360(k) of the California Government Code, that are money market funds registered with the Securities and Exchange Commission under the Investment Company Act of 1940 (15 U.S.C. Sec. 80a-1 et seq.).~~ The company shall have met either of the following criteria: (A) Attained the highest ranking or the highest letter and numerical rating provided by not less than two NRSROs. (B) Retained an investment adviser registered or exempt from registration with the Securities and Exchange Commission with not less than five years' experience managing money market mutual funds with assets under management in excess of five hundred million dollars (\$500,000,000).

The purchase price of shares of beneficial interest purchased pursuant to this subdivision shall not include commission that the companies may charge and shall not exceed 20% of the market value of the Investment Portfolio.

PROHIBITED INVESTMENTS

~~The City will not enter into repurchase or reverse repurchase agreements, mortgage and asset backed securities, nor trade in options or future contracts. In accordance with Government Code Section 53601.6, no investment shall be made by the City in any of the following instruments: inverse floaters, range notes, interest only strips derived from a pool of mortgages, (i.e. Collateralized Mortgage Obligations), and any security that could result in a zero interest accrual if held to maturity., such as straight floaters or floating rate notes.~~

MATURITIES

To the extent possible, maturities shall be selected to anticipate cash needs, thereby eliminating the possibility of the need for forced investment liquidation. Cash flow estimates shall be prepared in a prudent manner.

~~To ensure that funds are always available when needed, the City shall maintain a position of investing no greater than 25% of the portfolio in maturities greater than one year. Unless matched to a specific cash flow, the City will not directly invest in securities maturing more than 5 years from the date of purchase. Further, However, investments which may exceed five years in maturity shall require after receiving authorization by the City Council at least three months prior to purchase. Further, each individual security shall be limited to one million dollars. For purposes of compliance with this policy, an~~

investment's term or remaining maturity shall be measured from the settlement date to final maturity.

DIVERSIFICATION

The City will diversify its investments by security type and institution. With the exception of U.S. Treasuries, federal agencies, and authorized pools, no more than 5% of the City's total investment portfolio shall be invested in the securities of any issuer regardless of security type.

TRADING

The City shall not make investments for the purpose of trading or speculation as the dominant criterion, such as anticipating an appreciation of capital value through changes in market rates.

SWAPPING OF SECURITIES

A swap is the movement from one security to another and may be done for a variety of reasons, such as to increase the Investment Portfolio's yield or return potential, lengthen or shorten maturities the Investment Portfolio's overall duration, to take a profit, or to increase investment quality. ~~Losses or gains on security swaps must be recorded as a completed sale and purchase. The City's portfolio is intended to be held to maturity; swaps are allowed only to enhance the portfolio, but not as a regular investment tool.~~

PORTFOLIO ADJUSTMENTS

Where this policy specifies a percentage limitation for a particular category of investment, that percentage is applicable only at the date of purchase. Should an investment percentage of portfolio limitation be exceeded due to an incident such as fluctuation in portfolio size, the affected securities may be held to maturity to avoid losses. ~~When no loss is indicated, the~~ The treasurer ~~Treasurer~~ shall consider restructuring the portfolio basing the decision in part on the expected length of time the portfolio will be imbalanced. Credit criteria listed in this policy refers to the credit rating at the time the security is purchased. If an investment's credit rating falls below the minimum rating required at the time of purchase, the Treasurer will perform a timely review and decide whether to sell or hold the investment.

SECTION 5: POLICY REVIEW

This investment policy shall be reviewed by the City Council at a public meeting annually to ensure its consistency with the overall objectives of preservation of principal, liquidity, rate of return, and its relevance to current law and financial and economic trends. Amendments and modifications to the policy shall be approved by the City Council prior to implementation.

SECTION 6: GLOSSARY

AGENCIES: Federal agency securities and/or Government Sponsored Enterprises (GSE) which include Federal Home Loan Bank (FHLB), Federal National Mortgage Association (FNMA), Federal Home Loan Mortgage Corporation (FHLMC), Federal Farm Credit Bank (FFCB), and Federal Agricultural Mortgage Association (Farmer Mac).

(entity). It includes five combined statements for each individual fund and account group prepared in conformity with GAAP. It also includes supporting schedules necessary to demonstrate compliance with finance-related legal and contractual provisions, extensive introductory material, and a detailed Statistical Section.

ASKED: The price at which securities are offered.

ASSET-BACKED SECURITIES: Securities that are supported by pools of assets, such as installment loans or leases, or by pools of revolving lines of credits. Asset-backed securities are structured as trusts in order to perfect a security interest in the underlying assets.

BANKERS' ACCEPTANCE (BA): A draft or bill or exchange accepted by a bank or trust company. The accepting institution guarantees payment of the bill, as well as the issuer.

BENCHMARK: A comparative base for measuring the performance or risk tolerance of the investment portfolio. A benchmark should represent a close correlation to the level of risk and the average duration of the portfolio's investments.

BID: The price offered by a buyer of securities. (When you are selling securities, you ask for a bid.) See Offer.

BOOK RETURN: Book return includes interest, amortization/accretion of premiums/discounts, realized gains and losses, over a given period of time.

BOOK VALUE: The value at which an asset is carried on a balance sheet.

BROKER: A broker brings buyers and sellers together for a commission.

CERTIFICATE OF DEPOSIT: A short-term, secured deposit in a financial institution that usually returns principal and interest to the lender at the end of the loan period. Certificates of Deposit (CDs) differ in terms of collateralization and marketability. Those appropriate to public agency investing include:

Negotiable Certificates of Deposit: Generally, short-term debt instrument that usually pays interest and is issued by a bank, savings or federal association, state or federal credit union, or state-licensed branch of a foreign bank. The majority of negotiable CDs mature within six months while the average maturity is two weeks. Negotiable CDs are traded in a secondary market and are payable upon order to the bearer or initial depositor (investor). Negotiable CDs are insured by FDIC up to \$250,000, but they are not collateralized beyond that amount.

Non-Negotiable Certificates of Deposit: CDs that carry a penalty if redeemed prior to maturity. A secondary market does exist for non-negotiable CDs, but redemption includes a transaction cost that reduces returns to the investor. Non-negotiable CDs issued by banks and savings and loans are insured by the Federal Deposit Insurance Corporation up to the amount of \$250,000, including principal and interest. Amounts deposited above this amount may be secured with other forms of collateral through an agreement between the investor and the issuer. Collateral may include other securities including Treasuries or agency securities such as those issued by the Federal National Mortgage Association.

COLLATERAL: Securities, evidence of deposit or other property, which a borrower pledges to secure repayment of a loan. Also refers to securities pledged by a bank to secure deposits of public monies.

COMMERCIAL PAPER: An unsecured short-term promissory note issued by corporations or municipalities, with maturities ranging from 2 to 270 days.

the bond's face value. (b) A certificate attached to a bond evidencing interest due on a payment date.

CUSTODIAN: A person or financial institution that oversees or holds funds for safekeeping to prevent them from being stolen or lost.

DEALER: A dealer, as opposed to a broker, acts as a principal in all transactions, buying and selling for his own account.

DEBENTURE: A bond secured only by the general credit of the issuer.

DELIVERY VERSUS PAYMENT: There are two methods of delivery of securities: delivery versus payment and delivery versus receipt. Delivery versus payment is delivery of securities with an exchange of money for the securities. Delivery versus receipt is delivery of securities with an exchange of a signed receipt for the securities.

DERIVATIVES: (1) Financial instruments whose return profile is linked to, or derived from, the movement of one or more underlying index or security, and may include a leveraging factor, or (2) financial contracts based upon notional amounts whose value is derived from an underlying index or security (interest rates, foreign exchange rates, equities or commodities).

DISCOUNT: The difference between the cost price of a security and its maturity when quoted at lower than face value. A security selling below original offering price shortly after sale also is considered to be at a discount.

DISCOUNT SECURITIES: Noninterest-bearing money market instruments that are issued a discount and redeemed at maturity for full face value (e.g., U.S. Treasury Bills.)

DIVERSIFICATION: Dividing investment funds among a variety of securities offering independent returns.

DURATION: A measure of the sensitivity of the price (the value of principal) of a fixed-income investment to a change in interest rates. Duration is expressed as a number of years. Rising interest rates mean falling bond prices, while declining interest rates mean rising bond prices.

FEDERAL DEPOSIT INSURANCE CORPORATION (FDIC): A federal agency that insures bank deposits, currently up to \$250,000 per entity.

FEDERAL FUNDS RATE: The rate of interest at which Fed funds are traded. This rate is currently pegged by the Federal Reserve through open-market operations.

GOVERNMENT SPONSORED ENTERPRISES (GSE): Privately held corporations with public purposes created by the U.S. Congress to reduce the cost of capital for certain borrowing sectors of the economy. Securities issued by GSEs carry the implicit backing of the U.S. Government, but they are not direct obligations of the U.S. Government. For this reason, these securities will offer a yield premium over Treasuries.

LIQUIDITY: A liquid asset is one that can be converted easily and rapidly into cash without a substantial loss of value. In the money market, a security is said to be liquid if the spread between bid and asked prices is narrow and reasonable size can be done at those quotes.

LOCAL GOVERNMENT INVESTMENT POOL (LGIP): Investment pools that range from the State Treasurer's Office Local Agency Investment Fund (LAIF) to county pools, to Joint Powers Authorities (JPAs). These funds are not subject to the same SEC rules applicable to money market mutual funds.

MARKET VALUE: The price at which a security is trading and could presumably be purchased or

sold.

MASTER REPURCHASE AGREEMENT: A written contract covering all future transactions between the parties to repurchase—reverse repurchase agreements that establishes each party's rights in the transactions. A master agreement will often specify, among other things, the right of the buyer-lender to liquidate the underlying securities in the event of default by the seller borrower.

MATURITY: The date upon which the principal or stated value of an investment becomes due and payable.

MEDIUM TERM NOTES: Corporate and depository institution debt securities with a maximum remaining maturity of five years or less, issued by corporations organized and operating within the United States or by depository institutions licensed by the United States or any state and operating within the United States.

MONEY MARKET: The market in which short-term debt instruments (bills, commercial paper, bankers' acceptances, etc.) are issued and traded.

NET ASSET VALUE: Net asset value (NAV) is a term used in the mutual fund industry to determine the average price per share of a pool or mutual fund. How this measure varies over time provides information on whether the pool is stable or variable. NAV is the market value of all securities in a mutual fund, less the value of the fund's liabilities, divided by the number of shares in the fund outstanding. Shares of mutual funds are purchased at the fund's offered NAV.

OFFER: The price asked by a seller of securities. (When you are buying securities, you ask for an offer.) See Asked and Bid.

PORTFOLIO: Collection of securities held by an investor.

PRIMARY DEALER: A group of government securities dealers who submit daily reports of market activity and positions and monthly financial statements to the Federal Reserve Bank of New York and are subject to its informal oversight. Primary dealers include Securities and Exchange Commission (SEC)-registered securities broker-dealers, banks, and a few unregulated firms.

PRUDENT PERSON RULE: An investment standard. In some states the law requires that a fiduciary, such as a trustee, may invest money only in a list of securities selected by the custody state—the so-called legal list. In other states the trustee may invest in a security if it is one which would be bought by a prudent person of discretion and intelligence who is seeking a reasonable income and preservation of capital.

RATE OF RETURN: The yield obtainable on a security based on its purchase price or its current market price. This may be the amortized yield to maturity on a bond the current income return.

REPURCHASE AGREEMENT (REPO): A holder of securities sells these securities to an investor with an agreement to repurchase them at a fixed price on a fixed date. The security "buyer" in effect lends the "seller" money for the period of the agreement, and the terms of the agreement are structured to compensate him for this.

REVERSE REPURCHASE AGREEMENT (REVERSE REPO): A reverse-repurchase agreement (reverse repo) involves an investor borrowing cash from a financial institution in exchange for securities. The investor agrees to repurchase the securities at a specified date for the same cash value plus an agreed upon interest rate. Although the transaction is similar to a repo, the purpose of entering into a reverse repo is quite different. While a repo is a straightforward investment of public funds, the reverse repo is a borrowing.

SAFEKEEPING: A service to customers rendered by banks for a fee whereby securities and valuables of all types and descriptions are held in the bank's vaults for protection.

SECONDARY MARKET: A market made for the purchase and sale of outstanding issues following the initial distribution.

SECURITIES & EXCHANGE COMMISSION: Agency created by Congress to protect investors in securities transactions by administering securities legislation. SEC RULE 15C3-1: See Uniform Net Capital Rule.

STRUCTURED NOTES: Notes issued by Government Sponsored Enterprises (FHLB, FNMA, FHLMC, etc.) and Corporations, which have imbedded options (e.g., call features, step-up coupons, floating rate coupons, derivative-based returns) into their debt structure. Their market performance is impacted by the fluctuation of interest rates, the volatility of the imbedded options and shifts in the shape of the yield curve.

SUPRANATIONALS: A supranational organization is formed by a group of countries through an international treaty with specific objectives such as promoting economic development. Supranational organizations also issue debt in the United States. The most commonly recognized supranational debt is the International Bank for Reconstruction and Development (IBRD or World Bank), International Finance Corporation (IFC) and Inter-American Development Bank (IADB).

TREASURY BILLS: A noninterest-bearing discount security issued by the U.S. Treasury to finance the national debt. Most bills are issued to mature in three months, six months, or one year.

TREASURY BONDS: Long-term coupon-bearing U.S. Treasury securities issued as direct obligations of the U.S. Government and having initial maturities of more than 10 years.

TREASURY NOTES: Medium-term coupon-bearing U.S. Treasury securities issued as direct obligations of the U.S. Government and having initial maturities from two to 10 years.

YIELD: The rate of annual income return on an investment, expressed as a percentage. (a) INCOME YIELD is obtained by dividing the current dollar income by the current market price for the security. (b) NET YIELD or YIELD TO MATURITY is the current income yield minus any premium above par or plus any discount from par in purchase price, with the adjustment spread over the period from the date of purchase to the date of maturity of the bond.

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1.2 – APPROPRIATIONS (GANN) LIMIT

The State Constitution includes a restriction on the amount that local governments may appropriate from “proceeds of taxes.” The Appropriations Limit (the Limit) was established based on appropriations during fiscal year 1978-79, and it is increased each year based on specified factors. The Limit may also be referred to as the Gann Limit or Proposition 4 Limit.

Adoption of the adjustment must be done at a noticed meeting and there must be a recorded vote of the City Council regarding the selection of optional factors selected for the adjustment calculation. As part of the annual external audit, the City Auditors review the computation of the adjustment to the limit and report any findings. California Government Code section 7910(a) requires the documentation used to determine the appropriations limit to be available for fifteen days prior to adoption.

2023-2024 Formula Used to Make Adjustments

The annual adjustment is based on a formula which includes two categories of adjustment factors. The City has the discretion to choose one factor from each of the categories as noted below:

CATEGORY A – CHANGE IN POPULATION

- Change in City of Albany population, (-0.57%); or
- Change in population for Alameda County, (-0.47%).

CATEGORY B – CHANGE IN STATE INCOME OR NON-RESIDENTIAL VALUATION

- Change in State Per Capita Income, (4.44%); or
- Change in City of Albany non-residential assessed valuation, (0%).

Staff prepared the calculations necessary to adopt the Limit for Fiscal Year 2023-2024 in accordance with State Law and the Uniform Guidelines of the League of California Cities. The discretionary factors selected in calculating the 2023-2024 Limit are: (1) the change in the City of Albany Population; and (2) the change in State Per Capita Income. A Public Notice was posted more than 15 days prior to the City Council meeting announcing that the factors used to compute the adjustment to the limit were available.

The new Fiscal Year 2023-2024 limit is proposed to be adopted as \$29,523,617. The following summarizes the key calculation factors:

SUMMARY OF CALCULATION FACTORS (Prepared by Albany Finance Department)

Fiscal Year 2022-2023 Limit as Adopted (Resolution No. 2022-64) **\$28,401,163**

Selected 2023-2024 Adjustment Factors:

Change in Population – County	$(-0.47 + 100) / 100 =$	0.995
Change in State Per Capita Income	$(4.44 + 100) / 100 =$	<u>1.044</u>
Fiscal Year 2023-2024 Adjustment Factor	$=$	1.0395

Calculated Increase In Limit **\$ 1,122,454***

Fiscal Year 2023-2024 Appropriations Limit**\$29,523,617**

*Numbers may vary slightly due to rounding of adjustment factor from infinite decimal to four digits

As shown above, the percentage increase in the limit is 3.95% which is then applied to the Limit established for the previous Fiscal Year (2022-2023).

Staff separately calculated the 2023-2024 appropriations that are subject to the Appropriations Limit. The proposed City of Albany Fiscal Year 2023-2024 Budget included \$18,890,238 of appropriations that would be categorized as “Proceeds of Taxes” and subject to the Limit. Therefore, appropriations for the Fiscal Year are below the Limit.

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RESOLUTION NO. 2023-31

**A RESOLUTION OF THE ALBANY CITY COUNCIL ESTABLISHING
THE APPROPRIATIONS LIMIT FOR THE 2023-24 FISCAL YEAR**

WHEREAS, annually State law requires that an Appropriations Limit be adopted by the City Council; and

WHEREAS, Article XIII B of the California Constitution places certain restrictions on appropriations made by local governments; and

WHEREAS, the restrictions are applicable to appropriations that meet the definition of “Proceeds of Taxes”; and

WHEREAS, the law allows the option to select the factors to be used to calculate the annual Appropriations Limit; and

WHEREAS, for one of the adjustment factors the City must select between: (A) the change in the City of Albany population, or (B) the change in the Alameda County population, and the City has selected the change in the Alameda County population; and

WHEREAS, for the second adjustment factor the City must select between: (1) the change in the State per capita income, or (2) the change in the assessed valuation of local non-residential construction, and the City has selected the change in the State per capita income; and

WHEREAS, the calculation of the Appropriations Limit for Fiscal Year 2023-2024 is described in Attachment 1, attached hereto and by reference made a part hereof.

1 **NOW, THEREFORE, BE IT RESOLVED** that the Albany City Council, does
2 hereby establish the appropriations limit for fiscal year 2023-2024 as \$29,523,617; and
3

4 **BE IT FURTHER RESOLVED** that the Limit has been calculated in accordance
5 with State Law as shown in Attachment 1, attached hereto.
6

7 **BE IT FURTHER RESOLVED** that said appropriation limit herein established
8 may be changed, as deemed necessary, by resolution of the Albany City Council.
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15 AARON TIEDEMANN, MAYOR
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ATTACHMENT 1
CITY OF ALBANY RESOLUTION No. 2023-31
ADOPTION OF FISCAL YEAR 2023-24 APPROPRIATIONS LIMIT

A. Selection of Optional Factors

1. Change In Population – City of Albany or Alameda County

Population	1/1/2022	1/1/2023	% Increase
a. City of Albany	21,524	21,401	-0.57%
b. County of Alameda	1,641,554	1,633,886	-0.47%

The selected factor is 1(a). Alameda County growth of -0.47%

2. Change in State Per Capita Personal Income vs. Change In City Non-Residential Building Construction

Factors	% Change
a. Change in State Per Capita Personal Income	4.44%
b. Change in Albany New Non-Residential Assessed Valuation	0.00%

The selected factor is 2(a). Change in State Per Capita Income 4.44%

B. Fiscal Year 2023-2024 Growth Adjustment Factor

Calculation of the adjustment factor = X * Y

Where :

$$X = \frac{\text{Selected Factor \#1} + 100}{100} = \frac{-0.47 + 100}{100} = 0.995$$

$$Y = \frac{\text{Selected Factor \#2} + 100}{100} = \frac{4.44 + 100}{100} = 1.044$$

$$\text{FY 2023-2024 ADJUSTMENT FACTOR (X * Y)} = 1.0395$$

C. Fiscal Year 2023-2024 Calculation of Appropriations Limit

Fiscal Year 2022/2023 Limit (<i>Reso. 2022-64</i>)	\$28,401,163
Fiscal Year 2023/2024 Adjustment Factor	x 1.0395
FISCAL YEAR 2023-2024 Appropriations Limit	\$29,523,617

Appropriations Subject To Limit : \$18,890,238

Fiscal Year 2023/2024 is \$10,633,379 below the limit

1.3 – MASTER FEE SCHEDULE

The master fee schedule is a single document that consolidates various user and services fees, regulatory and permit fees, development impact fees, infrastructure connection fees, and fines and penalties associated with violations of the Municipal Code. The Master Fee Schedule is generally updated annually; however, it can be updated at any time with proper notice. Unlike taxes, which must be approved by voters, fees are directly related to the reimbursement of services provided by the City and can be approved by the Council at a noticed public hearing.

In conjunction with annual budget planning and review, each City department, in coordination with the Finance Department, uses appropriate methodology to set fees that correspond to their operations. In certain cases, a third-party vendor may be brought in to conduct a fee study, assisting staff in the analysis of service level costs.

Aside from general formatting changes, the following changes are proposed and highlighted in Section 1.5.1, the proposed Master Fee Schedule for Fiscal Year 2023-24:

1. Consumer Price Index (CPI) Increases: Several fees are generally increased by the CPI – Bay Area for all items. The annual increase in CPI from calendar year 2022 to 2023 was 5.6%. To make the fee schedule easier to understand and apply, fees have been rounded to the nearest dollar. Smaller fees, such as fees that apply per square feet, have been rounded to the nearest \$0.50.
2. Administration: Adding a charge for subpoenaed requests per consultation with the City Attorney’s office.
3. Police Department: A review of fines for various parking and violations in neighboring cities was completed and several fee increases are being proposed. These changes bring Albany’s fees in line with the average fees charged by the cities surveyed.
4. Recreation: In addition to miscellaneous wording updates, various fee changes are being proposed:
 - a. Removal of all tennis court light fees. Lights would become free for users from sundown until 9pm. A code for the lights would be posted on the lighting unit for use after 9pm. In addition to being a service to the community, this change eliminates excess staff time required to administer the access codes as currently structured.
 - b. A \$50 flat rate for use of the Community Center kitchen. Use of the kitchen is currently included in the rental of the large Community Center hall, however it has not previously been available for rentals of smaller rooms.
 - c. Removal of the Memorial Park Facility as a rental space. This space is no longer being rented for private purposes.
 - d. Block Party fees are being increased to match the cost of administration. A 50% discount is being included for block parties that include a preparedness talk by the Albany Fire Department.

Staff continue to review potential revenue sources and may bring fee updates to Council at a later date if necessary.

CITY OF ALBANY MASTER FEE SCHEDULE



Effective July 1, 2023

1. ADMINISTRATIVE FEES	Fiscal year 22-23	Fiscal year 23-24
Unless otherwise noted, electronic copies of records are provided at no cost		
COPIES PUBLIC RECORDS/INFORMATION		
Printed Copies of Public Records (Letter sized/black and white)	\$0.10	\$0.25 per page
Other sizes or color copies/prints (11x17 inches or less)		\$1.00 per page
Oversized and/or specialized documents	actual cost	actual cost
City Clerk Document Certification		\$5.00 for 1st page, \$3.00 for each additional page
Subpoena Duces Tecum		per CA Evidence Code §1563
Notary Services (for City documents only)	\$15.00 per signature (or maximum per State law)	\$15.00 per signature (or maximum per State law)
Commercial Business License Listing	\$75.60	\$80.00
Rental Business License Listing	\$75.60	\$80.00
New Licenses Issued During Prior Month	\$17.01	\$18.00
STAFF TIME (per hour)		
City Manager	\$166.70	\$176.00
City Attorney	\$300.00	Price per contract
Dept. Heads & Senior Management	\$146.12	\$154.00
Supervisory/Professional/Technical Staff	\$100.33	\$106.00
Administrative Staff	\$70.23	\$74.00
Fire & Police Staff	\$138.40	\$146.00
Maintenance Worker	\$78.98	\$83.00
MISCELLANEOUS		
Returned Checks	\$30.00	\$30.00
Candidate's Statement – printing fee	Entire fee, as set by the County of Alameda (waived by Council)	Entire fee, as set by the County of Alameda (waived by Council)
Notice of Intent to circulate a petition	Entire fee, as set by the County of Alameda of State of CA	Entire fee, as set by the County of Alameda of State of CA
FRANCHISE RENEWAL AGREEMENTS		
Staff time – per above rates	Deposit \$20,000.00	Deposit \$20,000.00
Consultant & Attorney fees	City's cost	City's cost
MEDIA FEES:		
Basic Audio Package per event	\$150.00	\$150.00
—(incl: 2 Speakers, 1 Mixer, 1 Microphone, cables)	(\$1,500 deposit. Must pick up equip.)	(\$1,500 deposit. Must pick up equip.)
Basic Lights Package per event	\$100.00	\$100.00
—(incl: 2 Lighting Stands, up to 20 Lights, cables)	(\$1,500 deposit. Must pick up equip.)	(\$1,500 deposit. Must pick up equip.)
Advanced Audio Package (incl: On-Site Staff)	\$300 per event + \$25 per hour	\$300 per event + \$25 per hour
On-Site public meeting broadcast for outside agency	\$125/hr - \$150/hr. after 3 hrs. billed on the 1/4 hr.	\$150/hr; \$200/hr after 3 hrs meeting time billed on the 1/4 hr.
Off-Site public meeting 1 camera recording for outside agency	\$150/hr - \$175/hr. after 3 hrs. billed on the 1/4 hr.	\$175/hr; \$225/hr after 3 hrs meeting time billed on the 1/4 hr.
Remote event livestream - includes all equipment	\$275/hr - \$300/hr. after 3 hrs. billed on the 1/4 hr.	\$300/hr; \$350/hr after 3 hrs meeting time billed on the 1/4 hr.
KALB video pre & post production	\$125/hr.	\$200/hr.
KALB Consulting Services	\$150/hr.	\$250/hr.
KALB 1 camera shoot - includes all equipment	\$225/hr.	\$350/hr.
KALB multi-camera shoot	quote provided upon request	quote provided upon request
DVD Copying/Writing per disk	\$22.84	\$24.00
Thumb Drive Copying/Writing per drive	\$10.76	\$11.00
RENT REVIEW ORDINANCE:		
Annual per rental unit fee	\$15.00	\$15.00
Rent Review Request Application fee *	\$15.00	\$15.00

1. ADMINISTRATIVE FEES	Fiscal year 22-23	Fiscal year 23-24
*Fee waiver available - if tenant is receiving any public benefits including, but not limited to Medi-Cal, CalFresh (food stamps), CalWorks, General Assistance, SSI, SSP, Tribal TANF, IHSS or CAPI.		

2. GENERAL LICENSE AND BUSINESS FEES	Fiscal year 22-23	Fiscal year 23-24
BINGO FEE	\$84.97	
BUSINESS LICENSE FEES		
Issuance of First License (plus regular tax from Exhibit B)	\$17.02	\$18.00
Lost License Replacement	\$17.02	\$18.00
Transfer of License (Apartment Rental Property License exempt from transfer fee)	\$41.70	\$44.00
Business License Taxes. Business Tax rates are established separately in accordance with Albany Municipal Code, Section 5-2.2. The code provides for an annual adjustment that is effective for the calendar year. The current Business Tax Rates are maintained in a separate document.		
DOG LICENSE: (Service Dogs Exempt)		
Resident:		
Regular:		
1 year	\$20.15	\$21.00
2 year	\$38.57	\$41.00
3 year	\$48.08	\$51.00
Spayed or Neutered:		
1 year	\$10.05	\$11.00
2 year	\$19.29	\$20.00
3 year	\$24.04	\$25.00
Senior Citizen (62 years old) :		
Regular:		
1 year	\$4.21	\$4.50
2 year	\$8.10	\$9.00
3 year	\$12.05	\$13.00
Spayed or Neutered:		
1 year	\$2.11	\$2.50
2 year	\$4.05	\$4.50
3 year	\$6.05	\$6.50
Replacement Tag Fee	\$8.21	\$9.00
TOBACCO RETAILER LICENSE (AMC 5-24 Initial fee and annual renewal)	\$250.00	\$250.00
CHRISTMAS TREE/PUMPKIN LOT PERMIT (Fire Permit fee refundable)	\$424.92	\$449.00
FILM PERMIT (plus Encroachment Permit fees and any city out of pocket cost)	\$405.00	\$500 for up to 3 days, \$100 every additional day
GARAGE SALE PERMIT (valid for 60 days)	\$12.69	\$13.00
BUSINESS LICENSE INVESTIGATION FEE: (not including staff investigation costs)		
Individual	\$105.66	\$112.00
Business Establishment	\$146.50	\$155.00
SALES (Going Out of Business Sale)	\$53.37	\$56.00
TAXI-CAB:		
Application (Per Vehicle)	\$178.00	
Inspection	\$96.43	
New Driver Permit	\$74.19	
Renew Driver Permit	\$36.95	
Operator's License Reinstatement Fee (Per Reinstatement, Per Vehicle)	\$36.14	
RELEASE OF LIEN FEE	An amount equal to the amount charged by the Alameda County Recorder's Office	An amount equal to the amount charged by the Alameda County Recorder's Office

3. COMMUNITY DEVELOPMENT	Fiscal Year 22-23		Fiscal Year 23-24	
PLANNING & ZONING				
DOCUMENTS (See Administration Fees on Page 1)				
Special printing & scanning		Sent to vendor of choice at no cost		Sent to vendor of choice at no cost
Informational Handouts and forms		No Cost		No Cost
Planning applications under active consideration		No Cost		No Cost
Property History (printed copies)	\$	0.10		\$0.25 per page
GENERAL PLAN AMENDMENT, ZONING ORDINANCE OR MAP AMENDMENT, DEVELOPMENT AGREEMENT, OR SPECIFIC PLAN		Actual Cost per written agreement		Actual Cost per written agreement
USE PERMITS:				
Minor Use Permit *	\$	1,246.30		\$1,316.00
Major Use Permit *	\$	2,699.45		\$2,851.00
Seasonal Use Permit	\$	415.78		\$439.00
Temporary Use Permit	\$	1,246.30		\$1,316.00
Temporary Use Permit with Referral to Planning & Zoning Commission	\$	2,699.45		\$2,851.00
DESIGN REVIEW				
Administrative Hearing *	\$	1,454.19		\$1,536.00
Planning & Zoning Commission				
Residential	\$	3,323.12		\$3,509.00
Residential (Complicated)	\$	8,514.13		\$8,991.00
Commercial/Mixed Use	\$	3,323.12		\$3,509.00
Commercial/Mixed Use (Complicated)	\$	8,514.13		\$8,991.00
Signs				
Signs (administrative) *	\$	207.89		\$220.00
Signs (requiring P&Z action) *	\$	830.52		\$877.00
Master Sign Program *	\$	2,491.56		\$2,631.00
ACCESSORY RESIDENTIAL UNIT				
Secondary Residential Unit *	\$	1,179.11		\$1,245.00
Senate Bill 9 Lot Split and Accessory Dwelling Unit (ADU)				\$3,876.00
AFFORDABLE HOUSING				
Planning and zoning fees are to be reduced by an amount equal to the proportion of the building area allocated to affordable housing units (beyond affordable units required by City inclusionary housing requirement).				
VARIANCE OR PLANNED UNIT DEVELOPMENT*	\$	4,984.16		\$5,263.00
PARKING EXCEPTIONS:				
Residential & Commercial *	\$	1,454.19		\$1,536.00
Parking Survey if required	\$	2,284.71		\$2,413.00
* MULTIPLE APPLICATIONS				
MISCELLANEOUS PERMITS				
Beekeeping Permit	\$	415.78		\$439.00
Chicken (Hens)/Rabbit Permit	\$	415.78		\$439.00
Goat Permit	\$	415.78		\$439.00
Animal Breeding	\$	415.78		\$439.00
Permit for Tree Removal on unimproved private property (HD and H: zones only)	\$	622.63		\$657.00
Large Family Home Day Care	\$	1,246.30		N/A per CA State Law
Zoning Clearance/Zoning Permit Letter (staff approval)	\$	622.63		\$657.00
Zoning Clearance/Planning and Zoning Commission	\$	1,246.30		\$1,316.00
EXTENSION OF APPROVALS:				
No Changes to Project within two years of original approval	\$	207.89		\$220.00
Minor Changes to Project within two years of original approval	\$	1,246.30		\$1,316.00
Significant changes to project or more than two years from original approval	\$	1,246.30		\$1,316.00
APPEALS:				
Appeal of Staff Decision to Planning and Zoning Commission	\$	1,246.30		\$1,316.00
Appeal of Planning & Zoning Commission Decision to City Council	\$	2,907.34		\$3,070.00
CALIFORNIA ENVIRONMENTAL QUALITY ACT				
Categorical Exemption (written Notice of Exemption)	\$	989.00	\$	989.00
Negative Declaration or Environmental Impact Report		Actual Cost + Consultant Fee		Actual Cost + Consultant Fee
SUBDIVISION MAP ACT (Note: Civil engineering plans also subject to plan check review fees)				
Certificate of Compliance	\$	1,038.41		\$1,097.00
Parcel Map Waiver	\$	1,038.41		\$1,097.00
Lot Line Adjustment or Lot merger	\$	2,491.56		\$2,631.00
Parcel Map	\$	2,491.56		\$2,631.00
Tentative Subdivision map	\$	2,491.56		\$2,631.00
Final Subdivision Map	\$	3,115.23		\$3,290.00
Extension of Tentative Map	\$	1,038.41		\$1,097.00
Condominium Conversion	\$	4,153.64		\$4,386.00

3. COMMUNITY DEVELOPMENT		Fiscal Year 22-23		Fiscal Year 23-24	
CONNECTION FEES, IMPACT FEES, AND EXACTIONS					
SCHOOL IMPACT FEE					
a. Residential (applicable to all new square footage over 500 SF)		As adopted by AUSD		As adopted by AUSD	
b. Commercial (applicable to all new square footage over 500 SF)		As adopted by AUSD		As adopted by AUSD	
CAPITAL FACILITIES IMPACT FEE					
Residential additions and conversions per square foot		\$	0.65	\$	0.65
Industrial or other non-residential development per square foot		\$	0.65	\$	0.65
New Residential unit:					
New ADU less than 750 sq ft in size		Exempt by State Law		Exempt by State Law	
600 square feet or less		\$	375.00	\$	375.00
601 square feet to 1,000 square feet		\$	840.00	\$	840.00
1,001 square feet or over		\$	1,365.00	\$	1,365.00
SEWER CONNECTION FEE					
New Construction/New Service		\$	1,224.25		\$1,293.00
Per New Plumbing Fixture (existing service)		\$	196.87		\$208.00
Commercial & Industrial Grease Trap per gallon per minute		\$	7.56		\$8.00
STORM DRAIN IMPACT FEE		\$0.10 per square foot		\$0.10 per square foot	
ART IN PUBLIC PLACES		1.75% of project valuation on qualifying projects		1.75% of project valuation on qualifying projects	
PARKLAND DEDICATION		\$20.06 per required square foot deduction		\$21.00 per required square foot deduction	
BUILDING PERMITS & PLAN CHECK FEES:					
APPLICATION FEE		\$	77.70		\$82.00
BUILDING PERMIT FEE					
Single Family Residential					
Permit Valuation of up to \$2000		\$	116.55		\$123.00
Per each additional \$1000 or fraction thereof up to \$25,000		\$	10.13		\$11.00
Permit Valuation at \$25,000		\$	349.64		\$369.00
Per each additional \$1000 or fraction thereof up to \$50,000		\$	4.66		\$5.00
Permit Valuation at \$50,000		\$	466.18		\$492.00
Per each additional \$1000 or fraction thereof up to \$100,000		\$	18.65		\$20.00
Permit Valuation at \$100,000		\$	1,398.55		\$1,477.00
Per each additional \$1000 or fraction thereof up to \$500,000		\$	1.17		\$1.50
Permit Valuation at \$500,000		\$	1,864.73		\$1,969.00
Per each additional \$1000 or fraction thereof up to \$1,000,000		\$	0.93		\$1.50
Permit Valuation at \$1,000,000		\$	2,331.96		\$2,463.00
Per each additional \$1000 or fraction thereof		\$	2.33		\$3.00
Commercial/Multi-Family/Industrial					
Permit Valuation of up to \$2000		\$	233.09		\$246.00
Per each additional \$1000 or fraction thereof up to \$25,000		\$	5.07		\$5.50
Permit Valuation at \$25,000		\$	349.64		\$369.00
Per each additional \$1000 or fraction thereof up to \$50,000		\$	13.99		\$15.00
Permit Valuation at \$50,000		\$	699.27		\$738.00
Per each additional \$1000 or fraction thereof up to \$100,000		\$	13.99		\$15.00
Permit Valuation at \$100,000		\$	1,398.55		\$1,477.00
Per each additional \$1000 or fraction thereof up to \$500,000		\$	1.17		\$2.50
Permit Valuation at \$500,000		\$	1,864.73		\$1,969.00
Per each additional \$1000 or fraction thereof up to \$1,000,000		\$	0.93		\$1.00
Permit Valuation at \$1,000,000		\$	2,331.96		\$2,463.00
Per each additional \$1000 or fraction thereof		\$	2.33		\$3.00
Building Plan Check					
City Processing Fee					
Up to \$100,000		\$	233.09		\$246.00
\$100,001-\$500,000		\$	466.18		\$492.00
\$501,000-\$1,000,000		\$	699.27		\$738.00
Over \$1,000,000		\$	932.36		\$985.00
Consultant Fee		Actual Cost		Actual Cost	
Additional Plan Review Required by Changes, Additions, or Revisions to plans.		\$	466.18		\$492.00
II Miscellaneous Fees- Flat Rate Permits					
Photovoltaic Systems (Solar Systems)					
Solar-Residential (Up to 15 kW)		\$	466.18		\$492.00
Solar-Commercial (Up to 50 kW)		\$	699.27		\$738.00
Solar- Commercial- Ground Mount (Up to 30 kW)		\$	932.36		\$985.00
Remodel/Repair/Windows & Doors					
Residential					
Up to \$10,000		\$	233.09		\$246.00
\$11,000-\$25,000		\$	349.64		\$369.00
\$26,000-\$50,000		\$	466.18		\$492.00
\$51,000-\$100,000		\$	582.73		\$615.00
Over \$100,000		\$	699.27		\$738.00
Commercial/Multi-Family/Industrial					
Up to \$10,000		\$	233.09		\$246.00
\$11,000-\$25,000		\$	349.64		\$369.00
\$26,000-\$50,000		\$	466.18		\$492.00
\$51,000-\$100,000		\$	582.73		\$615.00
Over \$100,000		\$	699.27		\$738.00
Re-Roof					
Residential		\$	233.09		\$246.00
Commercial		\$	233.09		\$246.00

3. COMMUNITY DEVELOPMENT	Fiscal Year 22-23	Fiscal Year 23-24
Signage		
Illuminated	\$ 466.18	\$492.00
Non-Illuminated	\$ 233.09	\$246.00
Monument	\$ 699.27	\$738.00
III Mechanical, Electrical, Plumbing Permit and Plan Check Fees		
For the Issuance of each permit	\$ 77.70	\$82.00
Water Heater	\$ 116.55	\$123.00
	Fees waived by Council if replacing a gas-fired appliance with an electric appliance	Fees waived by Council if replacing a gas-fired appliance with an electric appliance
Residential/Simple Standalone MEP Permit (Fee includes up to 3 from the lists below.)	\$ 233.09	\$246.00
Simple Mechanical Items		
Addition to each heating appliance, refrigeration unit, cooling unit, absorption unit, or each heating, cooling, absorption, or evaporative cooling system.	1 of 3 included in MEP fee	1 of 3 included in MEP fee
HVAC Change out- Existing Dwelling	1 of 3 included in MEP fee	1 of 3 included in MEP fee
Evaporative Cooler	1 of 3 included in MEP fee	1 of 3 included in MEP fee
Ventilation fan connected to a single duct	1 of 3 included in MEP fee	1 of 3 included in MEP fee
Hood and Duct system	1 of 3 included in MEP fee	1 of 3 included in MEP fee
Duct systems	1 of 3 included in MEP fee	1 of 3 included in MEP fee
Miscellaneous mechanical (Wall furnace, condensing units, gas outlet/gas test,etc.)	1 of 3 included in MEP fee	1 of 3 included in MEP fee
Simple Electrical Items		
Receptacle, switch, and lighting outlets	1 of 3 included in MEP fee	1 of 3 included in MEP fee
Lighting fixtures	1 of 3 included in MEP fee	1 of 3 included in MEP fee
Pole or platform-mounted lighting fixtures	1 of 3 included in MEP fee	1 of 3 included in MEP fee
Residential appliances	1 of 3 included in MEP fee	1 of 3 included in MEP fee
Appliances not exceeding one horsepower, kilowatt, or kilovolt-ampere, in rating	1 of 3 included in MEP fee	1 of 3 included in MEP fee
Busways	1 of 3 included in MEP fee	1 of 3 included in MEP fee
Trolley and plug-in-type busways - each 100 feet or fraction thereof	1 of 3 included in MEP fee	1 of 3 included in MEP fee
Signs, outline lighting, and Marquees	1 of 3 included in MEP fee	1 of 3 included in MEP fee
Services of 600 volts or less and not over 400 amperes in rating	1 of 3 included in MEP fee	1 of 3 included in MEP fee
Miscellaneous apparatus, conduits, and conductors	1 of 3 included in MEP fee	1 of 3 included in MEP fee
Residential swimming pools	1 of 3 included in MEP fee	1 of 3 included in MEP fee
Portable generators less than 10,000 W	1 of 3 included in MEP fee	1 of 3 included in MEP fee
Temporary power panel/service	1 of 3 included in MEP fee	1 of 3 included in MEP fee
Temporary power pole	1 of 3 included in MEP fee	1 of 3 included in MEP fee
other simple electrical	1 of 3 included in MEP fee	1 of 3 included in MEP fee
Simple Plumbing Items		
Plumbing Fixtures	1 of 3 included in MEP fee	1 of 3 included in MEP fee
Building Sewer	1 of 3 included in MEP fee	1 of 3 included in MEP fee
Rainwater systems	1 of 3 included in MEP fee	1 of 3 included in MEP fee
Water piping and/or water treating equipment	1 of 3 included in MEP fee	1 of 3 included in MEP fee
Repair or alteration of drainage or vent piping	1 of 3 included in MEP fee	1 of 3 included in MEP fee
Backflow devices	1 of 3 included in MEP fee	1 of 3 included in MEP fee
Gas test	1 of 3 included in MEP fee	1 of 3 included in MEP fee
Gas outlets	1 of 3 included in MEP fee	1 of 3 included in MEP fee
Residential remodel/repairs - bathrooms	1 of 3 included in MEP fee	1 of 3 included in MEP fee
Solar water systems	1 of 3 included in MEP fee	1 of 3 included in MEP fee
Other simple plumbing	1 of 3 included in MEP fee	1 of 3 included in MEP fee
CONSTRUCTION TRADES FEES		
Mechanical Minimum Flat Fee	\$ 77.70	\$82.00
Alternative Fee per Sq. Foot if Total Improvement Area Greater than 750 Sq. Feet	\$ 0.06	\$0.07
Electrical	See Above MEP Fees	See Above MEP Fees
Plumbing	See Above MEP Fees	See Above MEP Fees
Minimum Fee	\$ 171.14	\$181.00
If greater than 50 cubic yards	Minimum fee plus 5% of estimated cost	Minimum fee plus 5% of estimated cost
CONSTRUCTION DEPOSIT	1% of project value if project valuation > \$1,000,000.	1% of project value if project valuation > \$1,000,000.
STATE OF CALIFORNIA REQUIREMENTS		
Building Standards Administration Fee	.01% of Valuation	.01% of Valuation
Strong Motion Instrumentation Program		
a. Three stories or less	.013% of valuation	.013% of valuation
b. More than three stories	.028% of valuation	.028% of valuation
IV Additional Plan Review/Inspection Services		
Voluntary seismic upgrade of residential structures (not applicable to remodeling and conversion applications)	No fee	No fee
Building permit extension	No fee	No fee
Building permit transfer	No fee	No fee
Partial Permit Processing Fee	\$ 373.79	\$395.00
Re-Inspection Fee	\$ 233.09	\$246.00
Temporary Certificate of Occupancy	\$ 349.64	\$369.00
Appeal of Building Official decision to Board of Appeals	\$ 2,331.96	\$2,463.00
Inspections outside of normal business hours	\$ 258.29	\$273.00
Sewer video inspections	Not applicable – EBMUD responsibility	Not applicable – EBMUD responsibility
AFFORDABLE HOUSING PROJECT ADJUSTMENT	Construction permit fees are to be reduced by an amount equal to the proportion of the building area allocated to affordable housing units (beyond units required by city inclusionary housing requiremnts).	Construction permit fees are to be reduced by an amount equal to the proportion of the building area allocated to affordable housing units (beyond units required by city inclusionary housing requiremnts).
CONSTRUCTION VALUATION PER SQUARE FOOT		
A-1 Assembly, theaters, with stage	\$ 371.00	\$455.00

3. COMMUNITY DEVELOPMENT		Fiscal Year 22-23	Fiscal Year 23-24
A-1 Assembly, theaters, without stage	\$	339.00	\$417.00
A-2 Assembly, nightclubs	\$	285.00	\$370.00
A-2 Assembly, restaurants, bars, banquet halls	\$	284.00	\$368.00
A-3 Assembly, churches	\$	344.00	\$423.00
A-3 Assembly, general, community halls, libraries, museums	\$	294.00	\$361.00
A-4 Assembly, arenas	\$	338.00	\$415.00
B Business (e.g., banks, offices, professional offices)	\$	289.00	\$354.00
E Educational	\$	309.00	\$377.00
F-1 Factory and industrial, moderate hazard	\$	174.00	\$217.00
F-2 Factory and industrial, low hazard	\$	173.00	\$216.00
H-1 High Hazard, explosives	\$	162.00	\$203.00
H-2,3,4 High Hazard	\$	162.00	\$203.00
H-5 HPM	\$	289.00	\$354.00
I-1 Institutional, supervised environment	\$	293.00	\$356.00
I-2 Institutional, hospitals	\$	481.00	\$589.00
I-2 Institutional, nursing homes (16+ residents)	\$	335.00	\$410.00
I-3 Institutional, restrained	\$	328.00	\$401.00
I-4 Institutional, day care facilities	\$	293.00	\$356.00
M Mercantile (e.g., retail)	\$	212.00	\$276.00
R-1 Residential, hotels	\$	296.00	\$359.00
R-2 Residential, multiple family	\$	248.00	\$301.00
R-3 Residential, one- and two-family	\$	231.00	\$285.00
R-4 Residential, care/assisted living facilities (5 - 15 residents)	\$	293.00	\$356.00
S-1 Storage, moderate hazard	\$	161.00	\$201.00
S-2 Storage, low hazard	\$	160.00	\$200.00
U Utility, miscellaneous	\$	126.00	\$155.00
1. Remodel valuation		75% of new construction.	75% of new construction.
2. Porches and decks valuation		35% of new construction.	35% of new construction.
3. Conversion of non-occupiable space to occupiable space (e.g., habitable space plus bathrooms, hallways, closets, utility areas, etc.)		85% of new construction.	85% of new construction.
4. Demolition cost estimated (applicable to stand-alone demolition permits only).		10% of new construction	10% of new construction
PERMITS FOR ENCROACHMENTS INTO PUBLIC RIGHT-OF-WAY			
Reconstruction of curb, gutter, sidewalk, driveway, landscaping, storm drain, lower sewer lateral in street r-o-w or easement	\$	233.02	\$246.00
Minor utility encroachment (up to 2 hours of Staff time)	\$	233.02	\$246.00
Major utility encroachment (fee estimate to be provided at acceptance of application)		\$233.02 plus Staff time billed at applicable rate	\$246.00 plus Staff time billed at applicable rate
Special activities in City right-of-way. Note: Permit and/or waiver of fee requires Council approval	\$	233.02	\$246.00
Temporary storage or placement of materials in r-o-w, including construction parking permit (up to seven days)	\$	233.02	\$246.00
Temporary "No Parking" signs for Encroachment Permit			\$1.00 per sign
OTHER FEES AND CHARGES			
Notary Services (for City documents only)		\$15.00 per signature (or maximum per State law)-	\$15.00 per signature (or maximum per State law)-
Address Change	\$	335.99	\$355.00
Special assessment fee on delinquent Waste Management accounts	\$	52.50	\$55.00
CITY-OWNED ELECTRIC VEHICLE CHARGING STATION			
Per hour for the first 3 hours while vehicle is charging	\$	1.57	\$1.66
Per hour after first 3 hours or 30 minutes after the vehicle is fully charged	\$	5.25	\$5.54
Overnight period of 9:00 PM to 7:00 AM whether vehicle charging or not	\$	10.50	\$11.09
CODE ENFORCEMENT			
Construction without Required Permits		Double building and/or encroachment fee portion of total permit cost	Double building and/or encroachment fee portion of total permit cost
Violation of Planning & Zoning Code requirements, nuisance abatement, or Building & Housing Code violations, not otherwise specified by ordinance or set forth herein.		\$100.00 per violation, per day for first violation; \$250.00 per violation, per day for second citation of same provision within a 24 consecutive month period; \$500.00 per violation, per day for third citation of same provision within a 24 consecutive month period.	\$100.00 per violation, per day for first violation; \$250.00 per violation, per day for second citation of same provision within a 24 consecutive month period; \$500.00 per violation, per day for third citation of same provision within a 24 consecutive month period.
1. Tier One fines shall be imposed for Code violations other than those specifically listed below under Tier Two fines and shall be as follows:		A. First Citation--\$250.00 for the first violation; B. Second Citation--\$500.00 for the second violation of the same provision of this Code within any 24 consecutive month period;	A. First Citation--\$250.00 for the first violation; B. Second Citation--\$500.00 for the second violation of the same provision of this Code within any 24 consecutive month period;
2. Tier Two fines shall be imposed for the following Code violations only: Albany Municipal Code §12-6.1; the State Housing Code codified in the Health and Safety Code including §17920.3 et al (substandard dwelling structures); and, the Uniform code of Abatement of Dangerous Buildings, which are adopted by reference in Section 12-6.1 of the Albany Municipal Code. Tier Two fines shall be set as follows:		A. First Citation--\$1,000.00 for the first violation; B. Second Citation--\$2,500.00 for the second violation of the same provision of this Code within any 24 consecutive month period; C. Third and Additional Citations--\$5,000.00 for the third and any additional violations of the same provision of this Code within any 24 consecutive month period.	A. First Citation--\$1,000.00 for the first violation; B. Second Citation--\$2,500.00 for the second violation of the same provision of this Code within any 24 consecutive month period; C. Third and Additional Citations--\$5,000.00 for the third and any additional violations of the same provision of this Code within any 24 consecutive month period.
Appeal of Building Official decision to Board of Appeals	\$	645.00	\$681.00
Appeal of Notice & Order	\$	645.00	\$681.00
Appeal of Administrative Citation	\$	645.00	\$681.00

4. FIRE	Fiscal Year 22-23	Fiscal Year 23-24
EMERGENCY RESPONSE		
First Responder	\$300.00 (Standard charge of \$100.00 for engine and \$100.00 each for firefighter/paramedic) per hour	\$300.00 (Standard charge of \$100.00 for engine and \$100.00 each for firefighter/paramedic) per hour
Ambulance	Current composite rate for paramedic services, as approved by the Alameda County Board of Supervisors	Current composite rate for paramedic services, as approved by the Alameda County Board of Supervisors
Ambulance Treatment without Trasport not covered by ALCO BOS	\$300	\$300
FALSE ALARM		
Up to two calls in a 90 day period	\$200.00 per call, per hour	\$200.00 per call, per hour
Three or more calls in a 90 day period	\$300.00 per call, beginning with third call, per hour	\$300.00 per call, beginning with third call, per hour
DOCUMENT FEE (See Administrative Fees)		
Medical Records Supoena	\$25.00	\$25.00
FIRE PREVENTION AND LIFE SAFETY PROGRAM		
Businesses per unit increment	\$32.51	\$34.00

Unit increment determined by the Fire Chief. If a business location is vacant, the property owner will be charged. In situations where multiple business license holders share the same workspace, unit increments may be modified. Fees will be collected from either the primary business owner or the tenant.

Apartments: All apartment complexes will be charged base fee plus the listed fee below.	\$186.93	\$197.00
3 - 5 units	\$130.04	\$137.00
6 -10 units	\$195.07	\$206.00
11 - 15 units	\$260.09	\$275.00
16 - 20 units	\$325.11	\$343.00
21 - 25 units	\$390.13	\$412.00
26 - 30 units	\$455.16	\$481.00
31 - 35 units	\$520.18	\$549.00
36 - 40 units	\$585.20	\$618.00
41 - 45 units	\$650.22	\$687.00
46 - 50 units	\$715.24	\$755.00
51 - 55 units	\$780.27	\$824.00
56 - 60 units	\$845.29	\$893.00
61 - 65 units	\$910.31	\$961.00
66 - 70 units	\$975.33	\$1,030.00
71 - 75 units	\$1,040.36	\$1,099.00
76 - 100 units	\$1,105.38	\$1,167.00
101 - 150 units	\$1,170.40	\$1,236.00
151 - 200 units	\$1,300.45	\$1,373.00
201+ units	\$1,950.67	\$2,060.00
Call-back by Fire Marshal	\$156.17	\$165.00
Code Violation Compliance Inspection	\$156.17	\$165.00

4. FIRE	Fiscal Year 22-23	Fiscal Year 23-24
PERMITS		
Operational Permit Fees for Businesses are included as part of the “unit increments”		
Miscellaneous Fire Permits not listed below	\$61.56	\$65.00
* additional plan review/inspection time, or additional inspections are charged per hour	\$156.22	\$165.00
Fumigation permit	\$31.36	\$33.00
Compressed Gases:		
Storage, handling or use	\$61.56	\$65.00
Installation or modification of system	\$125.44	\$132.00
Cutting and welding	\$61.56	\$65.00
Automatic Fire Suppression System:		
Residential: includes one plan review, hydrostatic test, & final inspection *	\$626.24	\$661.00
Commercial: includes plan review, hydrostatic test, & final inspection *		
0 – 100 sprinklers	\$608.60	\$643.00
101-200 sprinklers	\$782.81	\$827.00
201-400 sprinklers	\$943.09	\$996.00
401 + sprinklers	\$1,088.28	\$1,149.00
Hood and Duct Kitchen System: includes plan review, test, & final inspection.	\$1,250.88	\$1,321.00
Hood and Duct Kitchen System: additional plan review/inspection time, or additional inspections are charged per hour	\$156.22	\$165.00
Explosive permit (manufacture, selling, disposal, purchase, storage, use, or transport)	\$128.93	\$136.00
FIRE ALARM SYSTEM		
Commercial: includes first hour for plan review, & first hour for final inspection,. Additional plan review/inspection time, or additional inspections are charged @ \$143.25 per hour	\$645.65	\$682.00
Fire pump and related equipment permit: includes first hour for plan review, & first hour for final inspection. (installation of or modification of fire related fuel tanks, jockey pump, controllers and generators) * additional plan review/inspection time, or additional inspections are charged @ \$143.25 per hour	\$626.02	\$661.00
Flammable and combustible liquids permit: (storage use, handling or transportation of Class I, Class II, or Class IIIA flammable or combustible liquids)	\$62.72	\$66.00
Liquid Petroleum Gas Systems/Storage:		
Storage and use	\$128.93	\$136.00
Installation or modification of LP system. Additional plan review/inspection time, or additional & inspections are charged @ \$143.25 per hour	\$642.36	\$678.00
Tar Kettles permits	\$128.71	\$136.00
Open flame permit	\$128.71	\$136.00
Flammable finish application permit	\$63.16	\$67.00
Standpipe Systems: includes first hour for plan review, & first hour for final inspection. Additional plan review/inspection time, or additional inspections are charged @ \$143.25 per hour	\$642.28	\$678.00
HAZARDOUS MATERIALS, FIRE ENGINE RESPONSE, URBAN WATER RUNOFF		
Engine (Per Hour)		
Per Person	\$118.52	\$125.00
Per Vehicle	\$118.52	\$125.00
Fire Personnel (Per Hour)	\$118.52	\$125.00
Outside agencies, contractors and materials		
Weed abatement administrative fee	\$156.22	\$165.00

5. POLICE	Fiscal Year 22-23	Fiscal Year 23-24
FALSE ALARMS:		
First excess false alarm response	\$60.00	\$60.00
Second and subsequent excess false alarm responses	\$86.00	\$86.00
CLEARANCE LETTER or LETTER OF GOOD CONDUCT	Resident: No Cost Non-Resident: \$45.00	Resident: No Cost Non-Resident: \$45.00
POLICE REPORTS	\$.10 per page	\$0.25 per page
PHOTOGRAPHS	Actual cost	Actual cost
ELECTRONIC RECORDS	\$ 69.00 (each data source)	\$ 69.00 (each data source)
SECOND HAND DEALERS APPLICATION	\$84.00	\$84.00
IMPOUND RELEASE	\$175.00	\$175.00
VIOLATION FINES:		
(All sections are from the Albany Municipal Code unless otherwise specified)		
8-18.2 Possession of Dangerous Weapon	\$186.00	\$186.00
8-18.3 Fighting by Possessor	\$313.00	\$313.00
8-18.4 Discharge of Firearms Prohibited	\$313.00	\$313.00
8-18.5 Bows and Arrows	\$313.00	\$313.00
8-18.6 Hunting, Trapping or Harassing Animals	\$313.00	\$313.00
8-19.3 Firearms Dealer Permit Required	\$624.00	\$624.00
9-3.3 Obedience to Police and Fire Officials	\$129.00	\$129.00
9-4.3 Obedience to Traffic Control Devices	\$129.00	\$129.00
9-5.3 Obedience to No-Turn Signs	\$43.00	\$43.00
9-8.2 Roller Skates, Skateboards and Toy Vehicles	\$26.00	\$26.00
9-10.2 Standing in Parkways Prohibited	\$50.00	\$50.00
9-10.3 Parking for Certain Purposes Prohibited	\$50.00	\$50.00
9-10.4 Parking Parallel with Curb	\$45.00	\$45.00
9-10.5(b) Angle Parking (within markings)	\$45.00	\$45.00
9-10.6(b) Parking Adjacent to Schools	\$45.00	\$45.00
9-10.7 Parking Prohibited on Narrow Streets	\$50.00	\$50.00
9-10.8 Parking on Hills	\$50.00	\$50.00
9-10.9 Unauthorized Parking on Private Property	\$45.00	\$45.00
9-10.10 Parking on City Property	\$42.00	\$42.00
9-10.10(b) Parking on during Street Sweeping	\$42.00	\$50.00
9-10.11 No Parking Zones to Prevent Flooding	\$45.00	\$45.00
9-10.12 Vehicles Not to Interfere with Work on Streets	\$50.00	\$50.00
9-10.13 Stopping or Parking at Hazardous Places	\$50.00	\$50.00
9-10.15 Emergency Parking Signs	\$50.00	\$50.00
9-10.17 a. 1-4 Curb Marking to Indicate No Stopping	\$50.00	\$75.00
9-10.17a.5 Curb Marking to Indicate No Stopping-Blue	\$356.00	\$356.00
9-10.18 Parking Time Limited in Business District	\$45.00	\$49.00
9-10.19 Parking Time Limited on Certain Streets	\$45.00	\$45.00
9-10.20 Parking Prohibited at All Times on Certain Streets	\$45.00	\$45.00
9-10.21 Parking of Oversized Vehicles Prohibited	\$50.00	\$50.00
9-10.2 Parking Prohibited Outside of Spaces	\$45.00	\$45.00
9-10.2 Interference with Officers in Enforcement	\$90.00	\$90.00
9-11.5 Standing in Any Alley	\$50.00	\$50.00
9-11.6 Bus Zones	\$313.00	\$313.00
9-11.7 Funeral Zones	\$50.00	\$50.00
9-12.6 Parking Permits	\$45.00	\$45.00
9-13.2 General Authority of Police	\$45.00	\$45.00
DRUGS/ALCOHOL RELATED ARRESTS (when conviction is obtained):	Actual Staff Cost	Actual Staff Cost
HAZARDOUS MATERIALS RESPONSE	Actual Staff Cost	Actual Staff Cost

5. POLICE	Fiscal Year 22-23	Fiscal Year 23-24
ANIMAL CONTROL VIOLATIONS:		
(All sections are from the Albany Municipal Code unless otherwise specified)		
10-2 Inhumane Treatment	\$178.00	\$178.00
10-3.2 Defecation	\$122.00	\$122.00
10-3.4 Rabies	\$122.00	\$122.00
10-3.5 Disposition of Dead Animals	\$122 + staff time	\$122 + staff time
10-3.6 10-4.1 Public Nuisance	\$178.00	\$178.00
10-4.2 Animals At-large	\$178.00	\$178.00
10-4.3 Vicious/Dangerous Animal	\$178.00	\$178.00
10-5 Animal Licensing – See General License Fees		
10-7 Watchdog or Vicious Animal	\$178.00	\$178.00
PARK, OPEN SPACE, WATERFRONT AND ALBANY HILL AREAS		
(All sections are from the Albany Municipal Code unless otherwise specified)		
8-4.3 Hours of Operation		
First violation	\$100.00	\$100.00
Second violation (within any twelve month period)	\$200.00	\$200.00
Third violation (within any twelve month period)	\$300.00	\$300.00
8-4.4 Camping		
First violation	\$100.00	\$100.00
Second violation (within any twelve month period)	\$200.00	\$200.00
Third violation (within any twelve month period)	\$500.00	\$500.00
8-4.5 Fires		
First violation	\$100.00	\$100.00
Second violation (within any twelve month period)	\$200.00	\$200.00
Third violation (within any twelve month period)	\$500.00	\$500.00
8-4.6 Alcoholic Beverages		
First violation	\$100.00	\$100.00
Second violation (within any twelve month period)	\$200.00	\$200.00
Third violation (within any twelve month period)	\$500.00	\$500.00
8-4.7 Unauthorized Activities		
First violation	\$100.00	\$100.00
Second violation (within any twelve month period)	\$200.00	\$200.00
Third violation (within any twelve month period)	\$500.00	\$500.00
ANTI-SCAVENGER ORDINANCE		
15-3.3 Unauthorized Collection Prohibited		
First violation	\$100.00	\$100.00
Second violation (within any twelve month period)	\$200.00	\$200.00
Third violation (within any twelve month period)	\$500.00	\$500.00
15-3.4 Destroying, Scattering or Collection Without Consent		
First violation	\$100.00	\$100.00
Second violation (within any twelve month period)	\$200.00	\$200.00
Third violation (within any twelve month period)	\$500.00	\$500.00
15-3.5 Unauthorized Removal of Container		
First violation	\$100.00	\$100.00
Second violation (within any twelve month period)	\$200.00	\$200.00
Third violation (within any twelve month period)	\$500.00	\$500.00

6. PUBLIC WORKS	Fiscal Year 22-23	Fiscal Year 23-24
Copy of Standard Construction Specifications	available on-line no cost	available on-line no cost
Watershed Management Plan (Technical Appendices)	available on-line no cost	available on-line no cost
Transportation Permit:		
Oversized and overweight vehicles	\$19.00	\$20.00
b. House Moving permit	\$361.00	\$381.00
TREES:		
Concrete removal (\$10.50/SF, Min. 12 SF)		
Cost to plant tree in City R-O-W (Adopt-a-Tree fee)	\$228.92 (waived by Council)	\$242.00 (waived by Council)
Tree replacement in City Right of Way	\$114.46 (waived by Council)	\$121.00 (waived by Council)
Tree Removal Application fee in City Right of Way	\$228.92	\$242.00
Replant City maintained street tree when removed by City initiated action	No fee	No fee
Tree Maintenance fee	\$48.25	\$51.00
Appeal of Parks & Recreation Commission decision to City Council	\$209.99	\$222.00
BICYCLE AND VEHICLE PARKING:		
Installation of bike rack in public right-of-way (if required as condition of approval)	\$615.21 (waived by Council)	\$650.00 (waived by Council)
Accessible Parking (residential zones only; requires prior City approval)	(waived by Council)	(waived by Council)
a. Initial application	\$47.86	\$50.25
b. Accessible parking installation		
1. Blue curb and T-bars	\$138.42	\$146.00
2. Disabled parking sign	\$416.27	\$440.00
3. Disabled parking logo (if needed)	\$69.24	\$73.00
Curb painting for parking space (cost per space)	\$82.60	\$87.00
FLOOD HAZARD LETTER: (determination from Flood Insurance Rate Maps only)	\$488.14	\$515.00
USE OF PUBLIC WORKS VEHICLE AND EQUIPMENT:		
Car, pickup truck, SUV per hour	\$18.18	\$19.00
Light utility vehicle (electric) per hour	\$18.18	\$19.00
Dump truck, 2 axle per hour	\$36.36	\$38.00
Flat bed truck per hour	\$30.30	\$32.00
Loader/backhoe per hour	\$48.48	\$51.00
Street sweeper per hour	\$78.78	\$83.00
High pressure flushing/vacuum truck (Vactor) per hour	\$90.90	\$96.00
Sewer rodding truck per hour	\$54.59	\$58.00
Street barrier rental fee per week	\$37.03	\$39.00
STREET AND TRASH VIOLATIONS		
14-1.2 Damage to public property	\$137.05 + hourly cost of maintenance worker	\$145.00 + hourly cost of maintenance worker
14-1.3 Obstruction of streets and sidewalks	\$103.00 + hourly cost of maintenance worker	\$109.00 + hourly cost of maintenance worker
15-2.2 Dumping garbage on public property	\$137.05 + hourly cost of maintenance worker	\$145.00 + hourly cost of maintenance worker
15-2.13 Household garbage in City trash can	\$103.00 + hourly cost of maintenance worker	\$109.00 + hourly cost of maintenance worker
MOBILITY SHARING SERVICES		
Permit Application Fee		\$1,003.00
Permit Renewal Fee		\$201.00
Annual Fee		\$0.00
Improper Parking Fee		\$103.00
Device Removal Fee		\$97.00
Device Storage Fee		\$250.00

7. RECREATION & COMMUNITY SERVICES		Fiscal Year 22-23		Fiscal Year 23-24	
ATHLETIC FIELDS: Ocean View Park, Memorial Park					
		Resident	Non-resident	Resident	Non-resident
- Youth Teams, Leagues, Groups per hour		\$13.91	\$21.79	\$15.00	\$23.00
- Adult Teams, Leagues, Groups per hour		\$20.74	\$32.02	\$22.00	\$34.00
- Business Teams, Leagues, Groups per hour		\$27.56	\$38.85	\$29.00	\$41.00
Albany Unified School District (subject to joint use agreement) Field Use Only - No Lights		No Charge		No Charge	
Field Lights Fee (Added to hourly rental rate) per hour		\$12.86	\$12.86	\$14.00	\$14.00
PICNIC/BBQ AREAS:					
		Resident	Non-resident	Resident	Non-resident
Memorial Park: (4 hour min.): 9:30 am-1:30 pm; or 2:30 pm-6:30 pm					
- East Side (4 Tables Max 24 people) per time block		\$74.81	\$86.10	\$79.00	\$91.00
- West Side (5 Tables Max 30 people) per time block		\$92.92	\$104.21	\$98.00	\$110.00
- Entire Picnic Area (9 Tables Max 54 people) per time block		\$165.63	\$176.92	\$175.00	\$187.00
Jewel's Terrace Park: (4 hour min.): 9 am-1 pm; 2 pm-6 pm					
- Entire Picnic Area (5 Tables Max 30 people) per time block		\$92.92	\$104.21	\$98.00	\$110.00
Ocean View Park: (4 hour min.): 10 am-2 pm; 3 pm-7 pm					
- Cedar Area (3 Tables Max 18 people) per time block		\$56.70	\$67.98	\$60.00	\$72.00
- Maple, Pine, Oak & Spruce Areas (2 Tables each Max 12 people) per time block		\$38.59	\$49.87	\$41.00	\$53.00
- Ponderosa Area (1 Table Max 6 people) per time block		\$22.57	\$34.12	\$24.00	\$36.00
- Entire Park (Picnic Area 12 Tables Max 144 people) per time block		\$219.97	\$231.25	\$232.00	\$244.00
GARDEN EVENT SPACES					
- Garden Event Area Behind Senior Annex per hour		\$45.41	\$56.70	\$48.00	\$60.00
- Patio Event Area Adjacent to Community Hall per hour		\$45.41	\$56.70	\$48.00	\$60.00
TENNIS COURTS:					
		Resident	Non-resident	Resident	Non-resident
Ocean View Park, Memorial Park, Terrace Park per hour/per court		\$9.19	\$11.29	\$10.00	\$12.00
Commercial Use - Instructor Fee per hour/per court (Ocean View Courts Only/Day Rental Only)		\$22.57	\$22.57	\$24.00	\$24.00
Pickleball Rental per hour (Ocean View Courts Only/Fee is for both courts)		\$18.11	\$22.57	\$19.00	\$24.00
Albany Unified School District (subject to joint use agreement) Courts only - No lights		No Charge		No Charge	
Single Use Light Access Code (Must reserve court for key code) per hour		\$4.20	\$4.20		
Tennis Light Access Code:					
— Full Year: From the date of purchase per code		\$68.25	\$78.75		
— Half Year: From the date of purchase per code		\$34.65	\$39.90		
*Must have light access code to reserve courts after 5:30 pm (Nov - Mar), after 7:00 pm (April - Oct)					
COMMUNITY ROOM: Albany Community Center					
4 hours minimum not including set up/clean up Available Rental Hours: 8:30am - 10pm					
		Resident	Non-resident	Resident	Non-resident
- Community Based Organization (Not for Profit) per hour					
Week Day Rate (Monday - Thursday)		\$67.98	\$73.76	\$72.00	\$78.00
Weekend Rate (Friday - Sunday)		\$96.33	\$104.47	\$102.00	\$110.00
- Private Rental for Social or Fundraising per hour					
Week Day Rate (Monday - Thursday)		\$96.33	\$107.62	\$102.00	\$114.00
Weekend Rate (Friday - Sunday)		\$124.68	\$138.33	\$132.00	\$146.00
- Commercial and Business per hour					
Week Day Rate (Monday - Thursday)		\$113.40	\$124.68	\$120.00	\$132.00
Weekend Rate (Friday - Sunday)		\$141.74	\$155.39	\$150.00	\$164.00
Albany Unified School District (subject to joint use agreement)		No Charge		No Charge	
Damage Deposit Flat Fee		\$250.00		\$250.00	

7. RECREATION & COMMUNITY SERVICES		Fiscal Year 22-23		Fiscal Year 23-24	
MULTI-USE ROOM: Albany Senior Center		4 hours minimum not including set up/clean up			
		Resident	Non-resident	Resident	Non-resident
- Community Based Organization (Not for Profit) per hour		\$48.50	\$54.00	\$51.00	\$57.00
- Private Rental for Social or Fundraising per hour		\$57.25	\$68.00	\$60.00	\$72.00
- Commercial and Business per hour		\$73.50	\$84.25	\$78.00	\$89.00
Albany Unified School District (subject to joint use agreement)		No Charge		No Charge	
Damage Deposit flat fee		\$250.00		\$250.00	
MEETING ROOMS: Community Center (EOC, Room 1, Room 2, Craft, Edith Stone), Senior Center (South Room), Senior Annex		4 hours minimum not including set up/clean up			
		Resident	Non-resident	Resident	Non-resident
- Community Based Organization (Not for Profit) per hour		\$34.12	\$39.64	\$36.00	\$42.00
- Private Rental for Social or Fundraising per hour		\$43.05	\$54.34	\$45.00	\$57.00
- Commercial and Business per hour		\$60.11	\$71.40	\$63.00	\$75.00
Community Center Kitchen flat rate				\$50.00	
Albany Unified School District (subject to joint use agreement)		No Charge		No Charge	
Damage Deposit flat fee		\$250.00		\$250.00	
MEMORIAL PARK FACILITY					
		Resident	Non-resident	Resident	Non-resident
- Community Based Organization (Not for Profit) per hour		\$45.41	\$50.92		
- Private Rental for Social or Fundraising per hour		\$54.34	\$65.88		
- Commercial and Business per hour		\$71.40	\$82.68		
Albany Unified School District (subject to joint use agreement)		No Charge			
Damage Deposit flat fee		\$250.00			
BLOCK PARTY:					
- Block Party Package: Includes Application Processing; Barrier Delivery & Pick-up flat fee			\$45.41		\$80.00
- Block Party Package when hosting an Albany Fire Department Preparedness talk					\$40.00
- Event Insurance (Required)		note by Insurance Company		note by Insurance Company	
MISCELLANEOUS FACILITY RENTAL FEES:					
1. Event Insurance (Includes processing fee)		note by Insurance Company		note by Insurance Company	
2. City Alcohol Permit Fee (Exclusive of ABC Fee) per application			\$25.00		\$25.00
3. Additional Security Required			Cost of service		Cost of service
4. Late Payment Fee			Late payment fee: 20% of balance of fees due		Late payment fee: 20% of balance of fees due
5. Audio/Visual system (Projector/Screen/PA System)(Community Center and Senior Center) flat fee			\$50.00		\$50.00
6. Transfer fee for Room Reservation fee per change			\$25.00		\$25.00
7. Transfer/Cancellation fee for Field / Tennis Reservation fee per change			\$5.00		\$5.00

All event rental fees include an 8% CIP charge contributed to the Recreation Reserve Fund

7. RECREATION & COMMUNITY SERVICES

Exhibit A - CLASSIFICATION FOR PRIORITY USE OF CITY PARK & RECREATION FACILITIES

1. Department Sponsored Activities

Recreation and Community Service programs and activities directly sponsored by the Recreation & Community services Department; other City of Albany activities as approved by the Director of Recreation & Community

2. School Sponsored Activities (Senior Center for adult activities)

Adult or youth programs sponsored by the Albany Unified School District and Saint Mary's College High School.
Adult or youth programs sponsored by Peralta Community College or by the University of California, Berkeley.

3. Community Youth Groups and Leagues (At all facilities except Senior Center)

Any organized youth group or league having the following qualifications:

Non profit.

A majority of the members are 17 years or younger and Albany residents.

Has voluntary adult leaders, coaches or chaperones.

Is recreational in nature.

Shall have no membership restrictions other than age and gender.

Has definite organizational structure.

Its primary interest is in community school age youth.

4. Community Disabled/Senior Citizens Groups

An organized youth or adult group having the following qualifications:

Non profit.

Organized to serve a specific group of Albany residents who either suffer from a specific disability or are above the age of 55 years of age. Is primarily recreational in nature, but may also serve some social service need or educational needs for their group.

Has a specific organizational structure.

5. Community Service Clubs & Other Community Groups

Any organized youth or adult service group having the following qualifications:

Non profit.

A majority of members live, work, or own businesses in Albany.

Has officers, a definite organizational structure, meets regularly.

Senior Center Only: (School activities for young people and Community Youth Groups are next in priority order here)

6. Private Rental for Social Activities

All groups in #2 - 6 above who wish to conduct a special activity not open to the general public.

City of Albany business firms and associations conducting official company or group activities.

City of Albany residents conducting private family or individual parties, receptions, picnics, etc.

7. Fund Raising Activities

All fund raising activities by groups in #2 - 7.

7. RECREATION & COMMUNITY SERVICES

Exhibit A - CLASSIFICATION FOR PRIORITY USE OF CITY PARK & RECREATION FACILITIES

8. Commercial Use or Non Resident Recreational Use

Commercial for-profit activities.

Non-resident reservations for recreational activities.

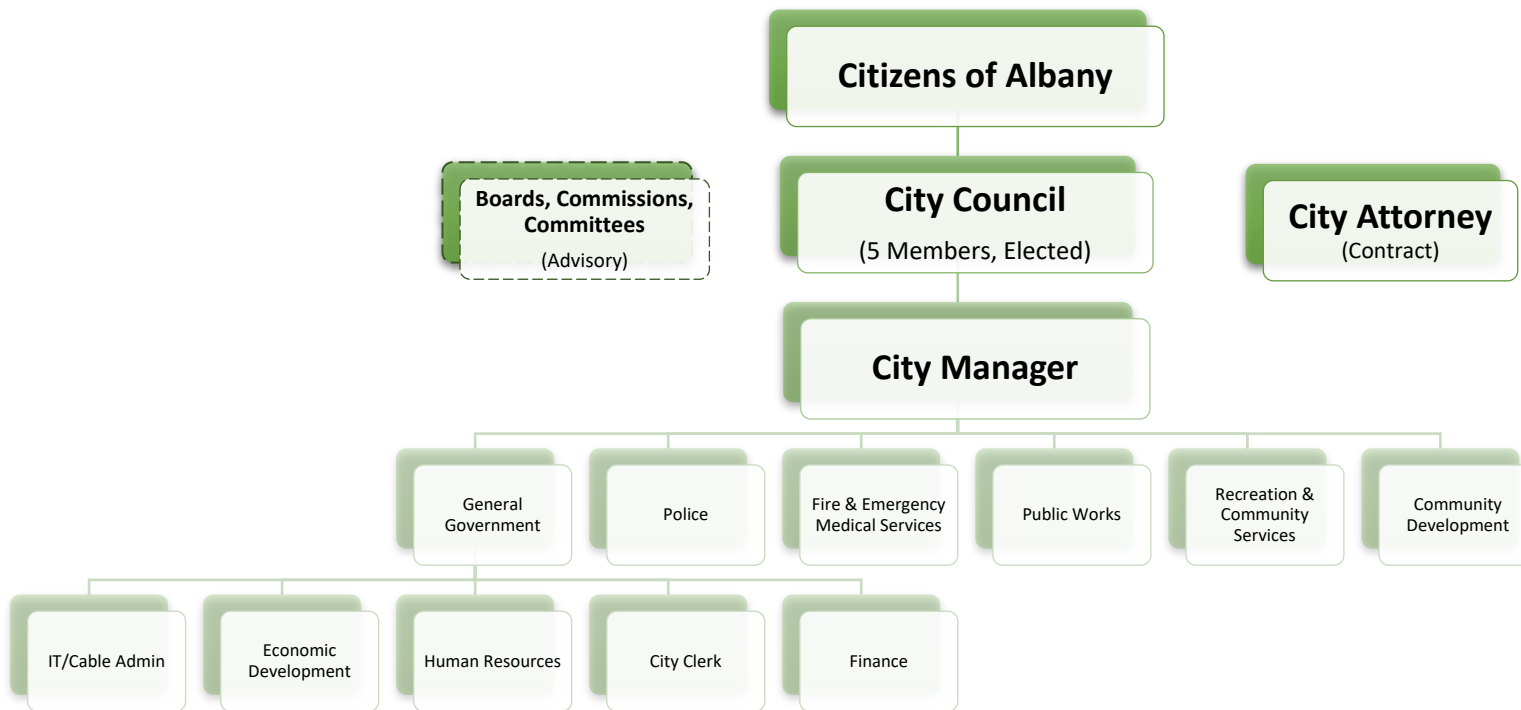
A RESOLUTION OF THE ALBANY CITY COUNCIL AMENDING THE CITY OF ALBANY MASTER FEE SCHEDULE

NOW, THEREFORE, BE IT RESOLVED, that the Albany City Council hereby approves the amended Master Fee Schedule (incorporated by reference as Exhibit A), effective July 1, 2023.

Presented to Council June 5, 2023

2. STAFFING OVERVIEW

2.1 – ALBANY BUDGETARY ORGANIZATIONAL STRUCTURE



2.2 – STAFFING SCHEDULE

Department/Classification	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23 Current	FY 2023-24 Proposed	Inc./Dec.from Current Budget
City Manager/Administration						
Assistant City Manager	1.00	0.25	0.25	0.25	0.25	-
Assistant to the City Manager	1.00	1.00	-	1.00	1.00	-
City Clerk	1.00	1.00	1.00	1.00	1.00	-
City Manager	1.00	1.00	1.00	1.00	1.00	-
Deputy City Clerk	-	-	1.00	1.00	1.00	-
Information Technology Analyst	-	-	-	-	1.00	1.00
Information Technology Manager	1.00	1.00	1.00	1.00	1.00	-
Management Analyst (Risk)	-	-	1.00	1.00	1.00	-
Media & Communications Manager	1.00	1.00	1.00	1.00	1.00	-
Neighborhood Services Manager	1.00	-	-	-	-	-
Sub-Total	7.00	5.25	6.25	7.25	8.25	1.00
Human Resources						
Finance and Administrative Services Director	-	-	0.30	-	-	-
Human Resources Director	1.00	1.00	-	1.00	1.00	-
Human Resources Manager	-	-	1.00	-	-	-
Human Resources Analyst	-	-	-	1.00	1.00	-
Human Resources Technician	1.00	1.00	1.00	-	-	-
Sub-Total	2.00	2.00	2.30	2.00	2.00	-
Finance						
Accountant	-	-	1.00	1.00	1.00	-
Administrative Assistant	-	-	1.00	1.00	1.00	-
Accounting Technician II	2.00	2.00	3.00	2.00	2.00	-
Finance Director	1.00	1.00	0.70	1.00	1.00	-
Finance Manager	-	1.00	1.00	1.00	1.00	-
Finance Supervisor	1.00	-	-	-	-	-
Financial Coordinator	1.00	2.00	1.00	1.00	1.00	-
Office Assistant II	0.50	0.50	-	-	-	-
Payroll Technician	1.00	1.00	-	1.00	1.00	-
Sub-Total	6.50	7.50	7.70	8.00	8.00	-
Police						
Police Administrative Specialist	1.00	1.00	1.00	1.00	1.00	-
Police Records Assistant	1.00	1.00	1.00	1.00	1.00	-
Police Records Specialist	0.80	0.80	0.80	0.80	0.80	-
Police Chief	1.00	1.00	1.00	1.00	1.00	-
Police Lieutenant	2.00	2.00	2.00	2.00	2.00	-
Police Officer	18.00	17.00	17.00	17.00	17.00	-
Police Sergeant	6.00	6.00	6.00	6.00	6.00	-
Public Safety Dispatcher	7.00	8.00	8.00	8.00	8.00	-
Public Safety Dispatcher (Police Services Technician II/IT Technician)	1.00	1.00	1.00	1.00	1.00	-
Sub-Total	37.80	37.80	37.80	37.80	37.80	-
Fire / EMS						
Fire Captain	3.00	3.00	3.00	3.00	3.00	-
Fire Chief	1.00	1.00	1.00	1.00	1.00	-
Fire Engineer	6.00	6.00	6.00	6.00	6.00	-
Fire Fighter / Paramedic	6.00	6.00	6.00	6.00	9.00	3.00
Fire Inspector	-	1.00	1.00	1.00	1.00	-
Fire Lieutenant	3.00	3.00	3.00	3.00	3.00	-
Community Engagement Specialist	-	-	-	-	0.50	0.50
Office Assistant II	-	-	0.50	0.50	-	(0.50)
Sub-Total	19.00	20.00	20.50	20.50	23.50	3.00

Department/Classification	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23 Current	FY 2023-24 Proposed	Inc./Dec.from Current Budget
Public Works						
Administrative Assistant	1.00	1.00	1.00	1.00	1.00	-
Assistant Engineer	2.00	-	-	-	-	-
Associate Engineer	-	2.00	2.00-	2.00	2.00	-
Capital Improvement Program Manager	1.00	1.00	1.00	1.00	1.00	-
Lead Maintenance Worker	1.00	1.00	3.00	4.00	4.00	-
Maintenance Worker II	5.00	5.00	3.00	3.00	3.00	-
Management Analyst	1.00	1.00	-	-	-	-
Program Manager	-	-	1.00	1.00	1.00	-
Project Manager	-	-	-	1.00	1.00	-
Public Works Director/City Engineer	1.00	1.00	1.00	1.00	1.00	-
Public Works Manager	1.00	1.00	1.00	1.00	1.00	-
Urban Forestry Coordinator	1.00	1.00	1.00	1.00	1.00	-
Sub-Total	14.00	14.00	14.00	16.00	16.00	-
Recreation & Community Services						
Administrative Assistant	-	-	1.00	-	-	-
Community Engagement Specialist	-	-	1.00	1.00	1.00	-
Management Analyst	-	1.00	-	-	-	-
Recreation & Community Services Director	1.00	0.75	0.75	0.75	0.75	-
Recreation & Community Services Manager	2.00	1.00	1.00	1.00	1.00	-
Recreation Coordinator I	2.00	1.00	2.00	2.00	1.00	(1.00)
Recreation Coordinator II	4.00	6.00	2.00	4.00	5.00	1.00
Recreation Supervisor	2.00	2.00	4.00	4.00	4.00	-
Senior Recreation Supervisor	-	-	1.00	1.00	1.00	-
Senior Van Driver	0.75	0.75	-	-	-	-
Sub-Total	11.75	12.50	12.75	12.50	12.50	-
Community Development						
Administrative Assistant	1.00	1.00	1.00	-	-	-
Assistant Planner	1.00	1.00	1.00	1.00	1.00	-
Associate Planner	1.00	2.00	2.00	2.00	1.00	(1.00)
Building Inspector II	1.00	1.00	1.00	1.00	1.00	-
Community Development Director	1.00	1.00	1.00	1.00	1.00	-
Community Development Technician	1.00	1.00	1.00	1.00	1.00	-
Management Analyst	-	-	-	1.00	1.00	-
Planning Manager	1.00	2.00	2.00	1.00	2.00	1.00
Program Manager	1.00	-	-	-	-	-
Senior Planner	1.00	-	-	1.00-	1.00	-
Sub-Total	9.00	9.00	9.00	9.00	9.00	-
GRAND TOTAL - ALL POSITIONS	107.05	109.05	110.30	114.30	118.55	4.00

2.3 - BARGAINING UNIT CHANGES FOR FISCAL YEARS 2023-24/2024-25

Albany Fire Fighters' Association, I.A.F.F. Local 5130 (AFFA)

Term of Agreement: January 1, 2019 through December 31, 2023

Upcoming Changes:

- Base salary increase of three and one-half percent (3.5%), effective the first full pay period following July 1, 2023.

Albany Peace Officers' Association (APOA)

Term of Agreement: November 1, 2019 through October 31, 2024

Upcoming Changes:

- Base salary increase of three percent (3%), effective the first full pay period following November 1, 2023.

Service Employees International Union, Local 1021 (SEIU)

Term of Agreement: October 1, 2021 through September 30, 2024

Upcoming Changes:

- Base salary increase of three and one-half percent (3.5%), effective the first full pay period following October 1, 2023.

2.4 – UPDATED SALARY SCHEDULE FOR CITY EMPLOYEES

The updated Salary Schedule reflects the following changes:

- **Compensation Study:** The City contracted with Ralph Andersen & Associates to complete a compensation study for all positions. The results of the survey showed that several City positions are currently paid less than at comparable agencies, some positions up to 30% below when compared to the 50th percentile. Service Employee International Union (SEIU) and unrepresented employees were the most affected. Staff recommend bringing all position in these classifications in line with the market median (50th percentile) over the next three years. The estimated cost of these adjustments, both salaries and applicable benefits, is \$310,000 per year. These increases have been projected in the salary budgets for applicable departments and the unrepresented salaries have been adjusted in the proposed schedule. SEIU updates will require a meeting with the union which will be schedule upon Council approval of this plan.
- AFFA contracted 3.5% cost of living adjustment
- Various changes to the Hourly Classifications based on the compensation study as well as directly tying specific hourly salaries to full time rates (i.e., On-Call Public Safety Dispatcher and Fire Inspector positions paying the same rate as the full-time equivalent)

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WHEREAS, Section 9 of the Personnel Rules and Regulations as adopted by Resolution No. 01-59 establishes that the City Council shall adopt salary ranges for each classification; and

WHEREAS, the City Council wishes to establish fair rates of pay for all City employees;
and

WHEREAS, on October 17, 2019 the Albany City Council approved the Memorandum of Understanding between the City and the Albany Fire Fighters' Associations, I.A.F.F. Local 1021; and

NOW, THEREFORE, BE IT RESOLVED, that the Albany City Council hereby adopts and confirms the Salary Schedule contained in Exhibit A and by reference made part of this Resolution.

FY 2023-24/2024-25 Biennial Budget Page 73 of 242 Presented to Council June 5, 2023

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ATTACHMENT:
EXHIBIT A – Updated Salary Schedule Effective 07/10/2023

CITY OF ALBANY SALARY SCHEDULE

FY 2023-24 and FY 2024-25

Adopted: Reso. 2023-XX

Regular Full-Time and Part-Time Classifications

CLASSIFICATION	Unit	Effective	Pay Basis	STEPS WITHIN RANGE						
				1	2	3	4	5	6	7
Accountant	MGMT	07-10-2023	Hourly	\$ 39.3510	\$ 41.3192	\$ 43.3846	\$ 45.5538	\$ 47.8327	\$ 50.2269	
			Monthly	\$ 6,821	\$ 7,162	\$ 7,520	\$ 7,896	\$ 8,291	\$ 8,706	
			Annual	\$ 81,850	\$ 85,944	\$ 90,240	\$ 94,752	\$ 99,492	\$ 104,472	
Accounting Supervisor	MGMT	07-10-2023	Hourly	\$ 47.8328	\$ 50.2269	\$ 52.7365	\$ 55.3731	\$ 58.1423	\$ 61.0500	
			Monthly	\$ 8,291	\$ 8,706	\$ 9,141	\$ 9,598	\$ 10,078	\$ 10,582	
			Annual	\$ 99,492	\$ 104,472	\$ 109,692	\$ 115,176	\$ 120,936	\$ 126,984	
Accounting Technician I	SEIU	10-03-2022	Hourly	\$ 24.2193	\$ 25.4308	\$ 26.7000	\$ 28.0328	\$ 29.4346	\$ 30.9058	
			Monthly	\$ 4,198	\$ 4,408	\$ 4,628	\$ 4,859	\$ 5,102	\$ 5,357	
			Annual	\$ 50,376	\$ 52,896	\$ 55,536	\$ 58,308	\$ 61,224	\$ 64,284	
Accounting Technician II	SEIU	10-03-2022	Hourly	\$ 26.7058	\$ 28.0385	\$ 29.4404	\$ 30.9115	\$ 32.4578	\$ 34.0789	
			Monthly	\$ 4,629	\$ 4,860	\$ 5,103	\$ 5,358	\$ 5,626	\$ 5,907	
			Annual	\$ 55,548	\$ 58,320	\$ 61,236	\$ 64,296	\$ 67,512	\$ 70,884	
Administrative Assistant	SEIU	10-03-2022	Hourly	\$ 29.4519	\$ 30.9231	\$ 32.4693	\$ 34.0904	\$ 35.7923	\$ 37.5808	
			Monthly	\$ 5,105	\$ 5,360	\$ 5,628	\$ 5,909	\$ 6,204	\$ 6,514	
			Annual	\$ 61,260	\$ 64,320	\$ 67,536	\$ 70,908	\$ 74,448	\$ 78,168	
Assistant City Manager	MGMT	07-10-2023	Hourly	\$ 80.5914	\$ 84.6231	\$ 88.8519	\$ 93.2943	\$ 97.9615	\$ 102.8596	
			Monthly	\$ 13,969	\$ 14,668	\$ 15,401	\$ 16,171	\$ 16,980	\$ 17,829	
			Annual	\$ 167,630	\$ 176,016	\$ 184,812	\$ 194,052	\$ 203,760	\$ 213,948	
Assistant Engineer	MGMT	07-10-2023	Hourly	\$ 41.7760	\$ 43.8635	\$ 46.0558	\$ 48.3578	\$ 50.7750	\$ 53.3135	
			Monthly	\$ 7,241	\$ 7,603	\$ 7,983	\$ 8,382	\$ 8,801	\$ 9,241	
			Annual	\$ 86,894	\$ 91,236	\$ 95,796	\$ 100,584	\$ 105,612	\$ 110,892	
Assistant Planner	SEIU	10-03-2022	Hourly	\$ 33.9173	\$ 35.6135	\$ 37.3961	\$ 39.2654	\$ 41.2269	\$ 43.2865	
			Monthly	\$ 5,879	\$ 6,173	\$ 6,482	\$ 6,806	\$ 7,146	\$ 7,503	
			Annual	\$ 70,548	\$ 74,076	\$ 77,784	\$ 81,672	\$ 85,752	\$ 90,036	
Assistant to the City Manager	MGMT	07-10-2023	Hourly	\$ 52.3635	\$ 54.9808	\$ 57.7328	\$ 60.6173	\$ 63.6461	\$ 66.8308	
			Monthly	\$ 9,076	\$ 9,530	\$ 10,007	\$ 10,507	\$ 11,032	\$ 11,584	
			Annual	\$ 108,916	\$ 114,360	\$ 120,084	\$ 126,084	\$ 132,384	\$ 139,008	
Assistant Transportation Planner	SEIU	10-03-2022	Hourly	\$ 33.9173	\$ 35.6135	\$ 37.3961	\$ 39.2654	\$ 41.2269	\$ 43.2865	
			Monthly	\$ 5,879	\$ 6,173	\$ 6,482	\$ 6,806	\$ 7,146	\$ 7,503	
			Annual	\$ 70,548	\$ 74,076	\$ 77,784	\$ 81,672	\$ 85,752	\$ 90,036	
Associate Engineer	MGMT	07-10-2023	Hourly	\$ 46.9198	\$ 49.2635	\$ 51.7269	\$ 54.3115	\$ 57.0289	\$ 59.8789	
			Monthly	\$ 8,133	\$ 8,539	\$ 8,966	\$ 9,414	\$ 9,885	\$ 10,379	
			Annual	\$ 97,593	\$ 102,468	\$ 107,592	\$ 112,968	\$ 118,620	\$ 124,548	
Associate Planner	MGMT	07-10-2023	Hourly	\$ 41.6798	\$ 43.7654	\$ 45.9519	\$ 48.2481	\$ 50.6596	\$ 53.1923	
			Monthly	\$ 7,224	\$ 7,586	\$ 7,965	\$ 8,363	\$ 8,781	\$ 9,220	
			Annual	\$ 86,694	\$ 91,032	\$ 95,580	\$ 100,356	\$ 105,372	\$ 110,640	
Associate Transportation Planner	MGMT	07-10-2023	Hourly	\$ 41.6798	\$ 43.7654	\$ 45.9519	\$ 48.2481	\$ 50.6596	\$ 53.1923	
			Monthly	\$ 7,224	\$ 7,586	\$ 7,965	\$ 8,363	\$ 8,781	\$ 9,220	
			Annual	\$ 86,694	\$ 91,032	\$ 95,580	\$ 100,356	\$ 105,372	\$ 110,640	

CITY OF ALBANY SALARY SCHEDULE

FY 2023-24 and FY 2024-25

Adopted: Reso. 2023-XX

Regular Full-Time and Part-Time Classifications

CLASSIFICATION	Unit	Effective	Pay Basis	STEPS WITHIN RANGE						
				1	2	3	4	5	6	7
Building Inspector I	SEIU	10-03-2022	Hourly	\$ 33.9173	\$ 35.6135	\$ 37.3961	\$ 39.2654	\$ 41.2269	\$ 43.2865	
			Monthly	\$ 5,879	\$ 6,173	\$ 6,482	\$ 6,806	\$ 7,146	\$ 7,503	
			Annual	\$ 70,548	\$ 74,076	\$ 77,784	\$ 81,672	\$ 85,752	\$ 90,036	
Building Inspector II	SEIU	10-03-2022	Hourly	\$ 37.3961	\$ 39.2654	\$ 41.2269	\$ 43.2865	\$ 45.4500	\$ 47.7231	
			Monthly	\$ 6,482	\$ 6,806	\$ 7,146	\$ 7,503	\$ 7,878	\$ 8,272	
			Annual	\$ 77,784	\$ 81,672	\$ 85,752	\$ 90,036	\$ 94,536	\$ 99,264	
<u>Building Plans Examiner</u>	<u>MGMT</u>	<u>07-10-2023</u>	<u>Hourly</u>	<u>\$ 41.3659</u>	<u>\$ 43.4365</u>	<u>\$ 45.6058</u>	<u>\$ 47.8846</u>	<u>\$ 50.2789</u>	<u>\$ 52.7943</u>	
			<u>Monthly</u>	<u>\$ 7,170</u>	<u>\$ 7,529</u>	<u>\$ 7,905</u>	<u>\$ 8,300</u>	<u>\$ 8,715</u>	<u>\$ 9,151</u>	
			<u>Annual</u>	<u>\$ 86,041</u>	<u>\$ 90,348</u>	<u>\$ 94,860</u>	<u>\$ 99,600</u>	<u>\$ 104,580</u>	<u>\$ 109,812</u>	
<u>CIP Program Manager</u>	<u>MGMT</u>	<u>07-10-2023</u>	<u>Hourly</u>	<u>\$ 58.9985</u>	<u>\$ 61.9500</u>	<u>\$ 65.0481</u>	<u>\$ 68.3019</u>	<u>\$ 71.7173</u>	<u>\$ 75.3058</u>	
			<u>Monthly</u>	<u>\$ 10,226</u>	<u>\$ 10,738</u>	<u>\$ 11,275</u>	<u>\$ 11,839</u>	<u>\$ 12,431</u>	<u>\$ 13,053</u>	
			<u>Annual</u>	<u>\$ 122,717</u>	<u>\$ 128,856</u>	<u>\$ 135,300</u>	<u>\$ 142,068</u>	<u>\$ 149,172</u>	<u>\$ 156,636</u>	
<u>City Clerk</u>	<u>MGMT</u>	<u>07-10-2023</u>	<u>Hourly</u>	<u>\$ 78.6760</u>	<u>\$ 82.6096</u>	<u>\$ 86.7404</u>	<u>\$ 91.0789</u>	<u>\$ 95.6308</u>	<u>\$ 100.4135</u>	
			<u>Monthly</u>	<u>\$ 13,637</u>	<u>\$ 14,319</u>	<u>\$ 15,035</u>	<u>\$ 15,787</u>	<u>\$ 16,576</u>	<u>\$ 17,405</u>	
			<u>Annual</u>	<u>\$ 163,646</u>	<u>\$ 171,828</u>	<u>\$ 180,420</u>	<u>\$ 189,444</u>	<u>\$ 198,912</u>	<u>\$ 208,860</u>	
<u>City Clerk/Assistant City Manager</u>	<u>MGMT</u>	<u>07-10-2023</u>	<u>Hourly</u>	<u>\$ 80.5914</u>	<u>\$ 84.6231</u>	<u>\$ 88.8519</u>	<u>\$ 93.2943</u>	<u>\$ 97.9615</u>	<u>\$ 102.8596</u>	
			<u>Monthly</u>	<u>\$ 13,969</u>	<u>\$ 14,668</u>	<u>\$ 15,401</u>	<u>\$ 16,171</u>	<u>\$ 16,980</u>	<u>\$ 17,829</u>	
			<u>Annual</u>	<u>\$ 167,630</u>	<u>\$ 176,016</u>	<u>\$ 184,812</u>	<u>\$ 194,052</u>	<u>\$ 203,760</u>	<u>\$ 213,948</u>	
City Manager	MGMT	11-14-2022	Hourly						\$ 116.3806	
			Monthly						\$ 20,173	
			Annual						\$ 242,072	
<u>Community Development Director</u>	<u>MGMT</u>	<u>07-10-2023</u>	<u>Hourly</u>	<u>\$ 78.6760</u>	<u>\$ 82.6096</u>	<u>\$ 86.7404</u>	<u>\$ 91.0789</u>	<u>\$ 95.6308</u>	<u>\$ 100.4135</u>	
			<u>Monthly</u>	<u>\$ 13,637</u>	<u>\$ 14,319</u>	<u>\$ 15,035</u>	<u>\$ 15,787</u>	<u>\$ 16,576</u>	<u>\$ 17,405</u>	
			<u>Annual</u>	<u>\$ 163,646</u>	<u>\$ 171,828</u>	<u>\$ 180,420</u>	<u>\$ 189,444</u>	<u>\$ 198,912</u>	<u>\$ 208,860</u>	
Community Development Technician	SEIU	07-10-2023	Hourly	\$ 30.5365	\$ 32.0654	\$ 33.6693	\$ 35.3539	\$ 37.1193	\$ 38.9769	
			Monthly	\$ 5,293	\$ 5,558	\$ 5,836	\$ 6,128	\$ 6,434	\$ 6,756	
			Annual	\$ 63,516	\$ 66,696	\$ 70,032	\$ 73,536	\$ 77,208	\$ 81,072	
<u>Community Engagement Specialist</u>	<u>MGMT</u>	<u>07-10-2023</u>	<u>Hourly</u>	<u>\$ 30.7505</u>	<u>\$ 32.2904</u>	<u>\$ 33.9058</u>	<u>\$ 35.6019</u>	<u>\$ 37.3846</u>	<u>\$ 39.2539</u>	
			<u>Monthly</u>	<u>\$ 5,330</u>	<u>\$ 5,597</u>	<u>\$ 5,877</u>	<u>\$ 6,171</u>	<u>\$ 6,480</u>	<u>\$ 6,804</u>	
			<u>Annual</u>	<u>\$ 63,961</u>	<u>\$ 67,164</u>	<u>\$ 70,524</u>	<u>\$ 74,052</u>	<u>\$ 77,760</u>	<u>\$ 81,648</u>	
Council Member	ELECT	12-15-2010	Monthly	\$300.00						
<u>Deputy City Clerk</u>	<u>MGMT</u>	<u>07-10-2023</u>	<u>Hourly</u>	<u>\$ 35.9578</u>	<u>\$ 37.7539</u>	<u>\$ 39.6404</u>	<u>\$ 41.6250</u>	<u>\$ 43.7078</u>	<u>\$ 45.8943</u>	
			<u>Monthly</u>	<u>\$ 6,233</u>	<u>\$ 6,544</u>	<u>\$ 6,871</u>	<u>\$ 7,215</u>	<u>\$ 7,576</u>	<u>\$ 7,955</u>	
			<u>Annual</u>	<u>\$ 74,792</u>	<u>\$ 78,528</u>	<u>\$ 82,452</u>	<u>\$ 86,580</u>	<u>\$ 90,912</u>	<u>\$ 95,460</u>	
<u>Executive Assistant</u>	<u>MGMT</u>	<u>07-10-2023</u>	<u>Hourly</u>	<u>\$ 31.4596</u>	<u>\$ 33.0346</u>	<u>\$ 34.6846</u>	<u>\$ 36.4211</u>	<u>\$ 38.2443</u>	<u>\$ 40.1539</u>	
			<u>Monthly</u>	<u>\$ 5,453</u>	<u>\$ 5,726</u>	<u>\$ 6,012</u>	<u>\$ 6,313</u>	<u>\$ 6,629</u>	<u>\$ 6,960</u>	
			<u>Annual</u>	<u>\$ 65,436</u>	<u>\$ 68,712</u>	<u>\$ 72,144</u>	<u>\$ 75,756</u>	<u>\$ 79,548</u>	<u>\$ 83,520</u>	

CITY OF ALBANY SALARY SCHEDULE

FY 2023-24 and FY 2024-25

Adopted: Reso. 2023-XX

Regular Full-Time and Part-Time Classifications

CLASSIFICATION	Unit	Effective	Pay Basis	STEPS WITHIN RANGE						
				1	2	3	4	5	6	7
Finance and Administrative Services Director	MGMT	07-10-2023	Hourly	\$ 78.6760	\$ 82.6096	\$ 86.7404	\$ 91.0789	\$ 95.6308	\$ 100.4135	
			Monthly	\$ 13,637	\$ 14,319	\$ 15,035	\$ 15,787	\$ 16,576	\$ 17,405	
			Annual	\$ 163,646	\$ 171,828	\$ 180,420	\$ 189,444	\$ 198,912	\$ 208,860	
Finance Director	MGMT	07-10-2023	Hourly	\$ 78.6760	\$ 82.6096	\$ 86.7404	\$ 91.0789	\$ 95.6308	\$ 100.4135	
			Monthly	\$ 13,637	\$ 14,319	\$ 15,035	\$ 15,787	\$ 16,576	\$ 17,405	
			Annual	\$ 163,646	\$ 171,828	\$ 180,420	\$ 189,444	\$ 198,912	\$ 208,860	
Financial Analyst	MGMT	07-10-2023	Hourly	\$ 39.3519	\$ 41.3193	\$ 43.3846	\$ 45.5539	\$ 47.8328	\$ 50.2269	
			Monthly	\$ 6,821	\$ 7,162	\$ 7,520	\$ 7,896	\$ 8,291	\$ 8,706	
			Annual	\$ 81,852	\$ 85,944	\$ 90,240	\$ 94,752	\$ 99,492	\$ 104,472	
Financial Coordinator	MGMT	07-10-2023	Hourly	\$ 35.6923	\$ 37.4769	\$ 39.3519	\$ 41.3193	\$ 43.3846	\$ 45.5539	
			Monthly	\$ 6,187	\$ 6,496	\$ 6,821	\$ 7,162	\$ 7,520	\$ 7,896	
			Annual	\$ 74,240	\$ 77,952	\$ 81,852	\$ 85,944	\$ 90,240	\$ 94,752	
Finance Manager	MGMT	07-10-2023	Hourly	\$ 58.6073	\$ 61.5404	\$ 64.6154	\$ 67.8461	\$ 71.2385	\$ 74.7981	
			Monthly	\$ 10,159	\$ 10,667	\$ 11,200	\$ 11,760	\$ 12,348	\$ 12,965	
			Annual	\$ 121,903	\$ 128,004	\$ 134,400	\$ 141,120	\$ 148,176	\$ 155,580	
Finance Supervisor	MGMT	07-10-2023	Hourly	\$ 44.9909	\$ 47.2385	\$ 49.5981	\$ 52.0789	\$ 54.6808	\$ 57.4154	
			Monthly	\$ 7,798	\$ 8,188	\$ 8,597	\$ 9,027	\$ 9,478	\$ 9,952	
			Annual	\$ 93,581	\$ 98,256	\$ 103,164	\$ 108,324	\$ 113,736	\$ 119,424	
Fire Captain	AFFA	07-10-2023	Hourly	\$ 42.8406	\$ 44.9835	\$ 47.2335	\$ 49.5948	\$ 52.0755	\$ 54.6799	\$ 57.4121
			Monthly	\$ 10,396	\$ 10,916	\$ 11,462	\$ 12,035	\$ 12,637	\$ 13,269	\$ 13,932
			Annual	\$ 124,752	\$ 130,992	\$ 137,544	\$ 144,420	\$ 151,644	\$ 159,228	\$ 167,184
Fire Chief	UNSF	07-10-2023	Hourly	\$ 85.9548	\$ 90.2539	\$ 94.7654	\$ 99.5019	\$ 104.4750	\$ 109.6961	
			Monthly	\$ 14,899	\$ 15,644	\$ 16,426	\$ 17,247	\$ 18,109	\$ 19,014	
			Annual	\$ 178,786	\$ 187,728	\$ 197,112	\$ 206,964	\$ 217,308	\$ 228,168	
Fire Engineer	AFFA	07-10-2023	Hourly	\$ 35.2418	\$ 37.0055	\$ 38.8558	\$ 40.8008	\$ 42.8406	\$ 44.9835	\$ 47.2335
			Monthly	\$ 8,552	\$ 8,980	\$ 9,429	\$ 9,901	\$ 10,396	\$ 10,916	\$ 11,462
			Annual	\$ 102,624	\$ 107,760	\$ 113,148	\$ 118,812	\$ 124,752	\$ 130,992	\$ 137,544
Fire Fighter	AFFA	07-10-2023	Hourly	\$ 31.9615	\$ 33.5604	\$ 35.2418	\$ 37.0055	\$ 38.8599	\$ 40.8049	\$ 42.8448
			Monthly	\$ 7,756	\$ 8,144	\$ 8,552	\$ 8,980	\$ 9,430	\$ 9,902	\$ 10,397
			Annual	\$ 93,072	\$ 97,728	\$ 102,624	\$ 107,760	\$ 113,160	\$ 118,824	\$ 124,764
Fire Inspector	MGMT	07-10-2023	Hourly	\$ 39.5698	\$ 41.5500	\$ 43.6269	\$ 45.8078	\$ 48.0981	\$ 50.5039	
			Monthly	\$ 6,859	\$ 7,202	\$ 7,562	\$ 7,940	\$ 8,337	\$ 8,754	
			Annual	\$ 82,305	\$ 86,424	\$ 90,744	\$ 95,280	\$ 100,044	\$ 105,048	
Fire Lieutenant	AFFA	07-10-2023	Hourly	\$ 38.8558	\$ 40.8008	\$ 42.8406	\$ 44.9835	\$ 47.2335	\$ 49.5948	\$ 52.0755
			Monthly	\$ 9,429	\$ 9,901	\$ 10,396	\$ 10,916	\$ 11,462	\$ 12,035	\$ 12,637
			Annual	\$ 113,148	\$ 118,812	\$ 124,752	\$ 130,992	\$ 137,544	\$ 144,420	\$ 151,644
Human Resources Analyst	MGMT	07-10-2023	Hourly	\$ 41.6159	\$ 43.6961	\$ 45.8828	\$ 48.1789	\$ 50.5904	\$ 53.1173	
			Monthly	\$ 7,213	\$ 7,574	\$ 7,953	\$ 8,351	\$ 8,769	\$ 9,207	
			Annual	\$ 86,561	\$ 90,888	\$ 95,436	\$ 100,212	\$ 105,228	\$ 110,484	

CITY OF ALBANY SALARY SCHEDULE

FY 2023-24 and FY 2024-25

Adopted: Reso. 2023-XX

Regular Full-Time and Part-Time Classifications

CLASSIFICATION	Unit	Effective	Pay Basis	STEPS WITHIN RANGE						
				1	2	3	4	5	6	7
Human Resources Director	MGMT	07-10-2023	Hourly	\$ 78,6760	\$ 82,6096	\$ 86,7404	\$ 91,0789	\$ 95,6308	\$ 100,4135	
			Monthly	\$ 13,637	\$ 14,319	\$ 15,035	\$ 15,787	\$ 16,576	\$ 17,405	
			Annual	\$ 163,646	\$ 171,828	\$ 180,420	\$ 189,444	\$ 198,912	\$ 208,860	
Human Resources Manager	MGMT	11-14-2022	Hourly	\$ 57,4206	\$ 60,2943	\$ 63,3115	\$ 66,4789	\$ 69,8019	\$ 73,2923	
			Monthly	\$ 9,953	\$ 10,451	\$ 10,974	\$ 11,523	\$ 12,099	\$ 12,704	
			Annual	\$ 119,435	\$ 125,412	\$ 131,688	\$ 138,276	\$ 145,188	\$ 152,448	
Human Resources Technician	MGMT	07-10-2023	Hourly	\$ 29,9765	\$ 31,4769	\$ 33,0519	\$ 34,7019	\$ 36,4385	\$ 38,2615	
			Monthly	\$ 5,196	\$ 5,456	\$ 5,729	\$ 6,015	\$ 6,316	\$ 6,632	
			Annual	\$ 62,351	\$ 65,472	\$ 68,748	\$ 72,180	\$ 75,792	\$ 79,584	
Information Technology Analyst	MGMT	07-10-2023	Hourly	\$ 40,5341	\$ 42,5596	\$ 44,6885	\$ 46,9211	\$ 49,2693	\$ 51,7328	
			Monthly	\$ 7,026	\$ 7,377	\$ 7,746	\$ 8,133	\$ 8,540	\$ 8,967	
			Annual	\$ 84,311	\$ 88,524	\$ 92,952	\$ 97,596	\$ 102,480	\$ 107,604	
Information Technology Manager	MGMT	07-10-2023	Hourly	\$ 56,9360	\$ 59,7808	\$ 62,7693	\$ 65,9078	\$ 69,2019	\$ 72,6635	
			Monthly	\$ 9,869	\$ 10,362	\$ 10,880	\$ 11,424	\$ 11,995	\$ 12,595	
			Annual	\$ 118,427	\$ 124,344	\$ 130,560	\$ 137,088	\$ 143,940	\$ 151,140	
Lead Maintenance Worker	SEIU	10-03-2022	Hourly	\$ 28,2289	\$ 29,6423	\$ 31,1250	\$ 32,6828	\$ 34,3154	\$ 36,0289	
			Monthly	\$ 4,893	\$ 5,138	\$ 5,395	\$ 5,665	\$ 5,948	\$ 6,245	
			Annual	\$ 58,716	\$ 61,656	\$ 64,740	\$ 67,980	\$ 71,376	\$ 74,940	
Maintenance Worker I	SEIU	10-03-2022	Hourly	\$ 24,1789	\$ 25,3904	\$ 26,6596	\$ 27,9923	\$ 29,3943	\$ 30,8654	
			Monthly	\$ 4,191	\$ 4,401	\$ 4,621	\$ 4,852	\$ 5,095	\$ 5,350	
			Annual	\$ 50,292	\$ 52,812	\$ 55,452	\$ 58,224	\$ 61,140	\$ 64,200	
Maintenance Worker II	SEIU	10-03-2022	Hourly	\$ 26,3711	\$ 27,6923	\$ 29,0769	\$ 30,5308	\$ 32,0596	\$ 33,6635	
			Monthly	\$ 4,571	\$ 4,800	\$ 5,040	\$ 5,292	\$ 5,557	\$ 5,835	
			Annual	\$ 54,852	\$ 57,600	\$ 60,480	\$ 63,504	\$ 66,684	\$ 70,020	
Management Analyst	MGMT	07-10-2023	Hourly	\$ 39,7760	\$ 41,7635	\$ 43,8519	\$ 46,0443	\$ 48,3461	\$ 50,7635	
			Monthly	\$ 6,895	\$ 7,239	\$ 7,601	\$ 7,981	\$ 8,380	\$ 8,799	
			Annual	\$ 82,734	\$ 86,868	\$ 91,212	\$ 95,772	\$ 100,560	\$ 105,588	
Media & Communications Manager	MGMT	07-10-2023	Hourly	\$ 53,7245	\$ 56,4115	\$ 59,2328	\$ 62,1923	\$ 65,3019	\$ 68,5673	
			Monthly	\$ 9,312	\$ 9,778	\$ 10,267	\$ 10,780	\$ 11,319	\$ 11,885	
			Annual	\$ 111,747	\$ 117,336	\$ 123,204	\$ 129,360	\$ 135,828	\$ 142,620	
Neighborhood Services Manager	MGMT	11-14-2022	Hourly	\$ 51,5438	\$ 54,1211	\$ 56,8269	\$ 59,6711	\$ 62,6539	\$ 65,7865	
			Monthly	\$ 8,934	\$ 9,381	\$ 9,850	\$ 10,343	\$ 10,860	\$ 11,403	
			Annual	\$ 107,211	\$ 112,572	\$ 118,200	\$ 124,116	\$ 130,320	\$ 136,836	
Office Assistant I	SEIU	10-03-2022	Hourly	\$ 19,8981	\$ 20,8904	\$ 21,9346	\$ 23,0308	\$ 24,1846	\$ 25,3961	
			Monthly	\$ 3,449	\$ 3,621	\$ 3,802	\$ 3,992	\$ 4,192	\$ 4,402	
			Annual	\$ 41,388	\$ 43,452	\$ 45,624	\$ 47,904	\$ 50,304	\$ 52,824	
Office Assistant II	SEIU	10-03-2022	Hourly	\$ 21,9346	\$ 23,0308	\$ 24,1846	\$ 25,3961	\$ 26,6654	\$ 27,9981	
			Monthly	\$ 3,802	\$ 3,992	\$ 4,192	\$ 4,402	\$ 4,622	\$ 4,853	
			Annual	\$ 45,624	\$ 47,904	\$ 50,304	\$ 52,824	\$ 55,464	\$ 58,236	

CITY OF ALBANY SALARY SCHEDULE

FY 2023-24 and FY 2024-25

Adopted: Reso. 2023-XX

Regular Full-Time and Part-Time Classifications

CLASSIFICATION	Unit	Effective	Pay Basis	STEPS WITHIN RANGE						
				1	2	3	4	5	6	7
Payroll Technician	SEIU	10-03-2022	Hourly	\$ 29.4404	\$ 30.9115	\$ 32.4578	\$ 34.0789	\$ 35.7808	\$ 37.5693	
			Monthly	\$ 5,103	\$ 5,358	\$ 5,626	\$ 5,907	\$ 6,202	\$ 6,512	
			Annual	\$ 61,236	\$ 64,296	\$ 67,512	\$ 70,884	\$ 74,424	\$ 78,144	
<u>Planning Manager</u>	<u>MGMT</u>	<u>07-10-2023</u>	<u>Hourly</u>	<u>\$ 60.1394</u>	<u>\$ 63.1443</u>	<u>\$ 66.3000</u>	<u>\$ 69.6173</u>	<u>\$ 73.0961</u>	<u>\$ 76.7539</u>	
			<u>Monthly</u>	<u>\$ 10,424</u>	<u>\$ 10,945</u>	<u>\$ 11,492</u>	<u>\$ 12,067</u>	<u>\$ 12,670</u>	<u>\$ 13,304</u>	
			<u>Annual</u>	<u>\$ 125,090</u>	<u>\$ 131,340</u>	<u>\$ 137,904</u>	<u>\$ 144,804</u>	<u>\$ 152,040</u>	<u>\$ 159,648</u>	
Police Administrative Specialist	SEIU	10-03-2022	Hourly	\$ 31.7885	\$ 33.3808	\$ 35.0481	\$ 36.8019	\$ 38.6423	\$ 40.5750	
			Monthly	\$ 5,510	\$ 5,786	\$ 6,075	\$ 6,379	\$ 6,698	\$ 7,033	
			Annual	\$ 66,120	\$ 69,432	\$ 72,900	\$ 76,548	\$ 80,376	\$ 84,396	
<u>Police Chief</u>	<u>UNST</u>	<u>07-10-2023</u>	<u>Hourly</u>	<u>\$ 85.9548</u>	<u>\$ 90.2539</u>	<u>\$ 94.7654</u>	<u>\$ 99.5019</u>	<u>\$ 104.4750</u>	<u>\$ 109.6961</u>	
			<u>Monthly</u>	<u>\$ 14,899</u>	<u>\$ 15,644</u>	<u>\$ 16,426</u>	<u>\$ 17,247</u>	<u>\$ 18,109</u>	<u>\$ 19,014</u>	
			<u>Annual</u>	<u>\$ 178,786</u>	<u>\$ 187,728</u>	<u>\$ 197,112</u>	<u>\$ 206,964</u>	<u>\$ 217,308</u>	<u>\$ 228,168</u>	
Police Lieutenant	APOA	11-14-2022	Hourly	\$ 68.9904	\$ 72.4385	\$ 76.0615	\$ 79.8635	\$ 83.8558	\$ 88.0500	\$ 92.4519
			Monthly	\$ 11,958	\$ 12,556	\$ 13,184	\$ 13,843	\$ 14,535	\$ 15,262	\$ 16,025
			Annual	\$ 143,500	\$ 150,672	\$ 158,208	\$ 166,116	\$ 174,420	\$ 183,144	\$ 192,300
Police Officer	APOA	11-14-2022	Hourly	\$ 46.3443	\$ 48.6635	\$ 51.0981	\$ 53.6539	\$ 56.3365	\$ 59.1519	\$ 62.1115
			Monthly	\$ 8,033	\$ 8,435	\$ 8,857	\$ 9,300	\$ 9,765	\$ 10,253	\$ 10,766
			Annual	\$ 96,396	\$ 101,220	\$ 106,284	\$ 111,600	\$ 117,180	\$ 123,036	\$ 129,192
Police Records Assistant	SEIU	10-03-2022	Hourly	\$ 26.7058	\$ 28.0385	\$ 29.4404	\$ 30.9115	\$ 32.4578	\$ 34.0789	
			Monthly	\$ 4,629	\$ 4,860	\$ 5,103	\$ 5,358	\$ 5,626	\$ 5,907	
			Annual	\$ 55,548	\$ 58,320	\$ 61,236	\$ 64,296	\$ 67,512	\$ 70,884	
Police Records Specialist	SEIU	10-03-2022	Hourly	\$ 29.3711	\$ 30.8423	\$ 32.3828	\$ 34.0039	\$ 35.7058	\$ 37.4885	
			Monthly	\$ 5,091	\$ 5,346	\$ 5,613	\$ 5,894	\$ 6,189	\$ 6,498	
			Annual	\$ 61,092	\$ 64,152	\$ 67,356	\$ 70,728	\$ 74,268	\$ 77,976	
Police Sergeant	APOA	11-14-2022	Hourly	\$ 54.7048	\$ 57.4385	\$ 60.3115	\$ 63.3289	\$ 66.4961	\$ 69.8193	\$ 73.3096
			Monthly	\$ 9,482	\$ 9,956	\$ 10,454	\$ 10,977	\$ 11,526	\$ 12,102	\$ 12,707
			Annual	\$ 113,786	\$ 119,472	\$ 125,448	\$ 131,724	\$ 138,312	\$ 145,224	\$ 152,484
Police Services Technician I	APOA	11-14-2022	Hourly	\$ 27.9943	\$ 29.3943	\$ 30.8654	\$ 32.4115	\$ 34.0328	\$ 35.7346	\$ 37.5231
			Monthly	\$ 4,852	\$ 5,095	\$ 5,350	\$ 5,618	\$ 5,899	\$ 6,194	\$ 6,504
			Annual	\$ 58,228	\$ 61,140	\$ 64,200	\$ 67,416	\$ 70,788	\$ 74,328	\$ 78,048
Police Services Technician II	APOA	11-14-2022	Hourly	\$ 31.0664	\$ 32.6193	\$ 34.2519	\$ 35.9654	\$ 37.7654	\$ 39.6519	\$ 41.6365
			Monthly	\$ 5,385	\$ 5,654	\$ 5,937	\$ 6,234	\$ 6,546	\$ 6,873	\$ 7,217
			Annual	\$ 64,618	\$ 67,848	\$ 71,244	\$ 74,808	\$ 78,552	\$ 82,476	\$ 86,604
Program Manager	MGMT	11-14-2022	Hourly	\$ 51.5438	\$ 54.1211	\$ 56.8269	\$ 59.6711	\$ 62.6539	\$ 65.7865	
			Monthly	\$ 8,934	\$ 9,381	\$ 9,850	\$ 10,343	\$ 10,860	\$ 11,403	
			Annual	\$ 107,211	\$ 112,572	\$ 118,200	\$ 124,116	\$ 130,320	\$ 136,836	
<u>Project Manager</u>	<u>MGMT</u>	<u>07-10-2023</u>	<u>Hourly</u>	<u>\$ 46.9198</u>	<u>\$ 49.2635</u>	<u>\$ 51.7269</u>	<u>\$ 54.3115</u>	<u>\$ 57.0289</u>	<u>\$ 59.8789</u>	
			<u>Monthly</u>	<u>\$ 8,133</u>	<u>\$ 8,539</u>	<u>\$ 8,966</u>	<u>\$ 9,414</u>	<u>\$ 9,885</u>	<u>\$ 10,379</u>	
			<u>Annual</u>	<u>\$ 97,593</u>	<u>\$ 102,468</u>	<u>\$ 107,592</u>	<u>\$ 112,968</u>	<u>\$ 118,620</u>	<u>\$ 124,548</u>	

CITY OF ALBANY SALARY SCHEDULE

FY 2023-24 and FY 2024-25

Adopted: Reso. 2023-XX

Regular Full-Time and Part-Time Classifications

CLASSIFICATION	Unit	Effective	Pay Basis	STEPS WITHIN RANGE						
				1	2	3	4	5	6	7
Public Safety Dispatcher	APOA	11-14-2022	Hourly	\$ 34.4774	\$ 36.2019	\$ 38.0135	\$ 39.9115	\$ 41.9078	\$ 44.0019	\$ 46.2000
			Monthly	\$ 5,976	\$ 6,275	\$ 6,589	\$ 6,918	\$ 7,264	\$ 7,627	\$ 8,008
			Annual	\$ 71,713	\$ 75,300	\$ 79,068	\$ 83,016	\$ 87,168	\$ 91,524	\$ 96,096
<u>Public Works Director/City Engineer</u>	MGMT	07-10-2023	Hourly	\$ 78.6760	\$ 82.6096	\$ 86.7404	\$ 91.0789	\$ 95.6308	\$ 100.4135	
			Monthly	\$ 13,637	\$ 14,319	\$ 15,035	\$ 15,787	\$ 16,576	\$ 17,405	
			Annual	\$ 163,646	\$ 171,828	\$ 180,420	\$ 189,444	\$ 198,912	\$ 208,860	
<u>Public Works Manager</u>	MGMT	07-10-2023	Hourly	\$ 57.4586	\$ 60.3346	\$ 63.3519	\$ 66.5193	\$ 69.8481	\$ 73.3385	
			Monthly	\$ 9,960	\$ 10,458	\$ 10,981	\$ 11,530	\$ 12,107	\$ 12,712	
			Annual	\$ 119,514	\$ 125,496	\$ 131,772	\$ 138,360	\$ 145,284	\$ 152,544	
<u>Recreation & Community Services Director</u>	MGMT	07-10-2023	Hourly	\$ 78.6760	\$ 82.6096	\$ 86.7404	\$ 91.0789	\$ 95.6308	\$ 100.4135	
			Monthly	\$ 13,637	\$ 14,319	\$ 15,035	\$ 15,787	\$ 16,576	\$ 17,405	
			Annual	\$ 163,646	\$ 171,828	\$ 180,420	\$ 189,444	\$ 198,912	\$ 208,860	
Recreation & Community Services Manager	MGMT	11-14-2022	Hourly	\$ 57.4206	\$ 60.2943	\$ 63.3115	\$ 66.4789	\$ 69.8019	\$ 73.2923	
			Monthly	\$ 9,953	\$ 10,451	\$ 10,974	\$ 11,523	\$ 12,099	\$ 12,704	
			Annual	\$ 119,435	\$ 125,412	\$ 131,688	\$ 138,276	\$ 145,188	\$ 152,448	
Recreation Coordinator I	SEIU	10-03-2022	Hourly	\$ 21.1846	\$ 22.2461	\$ 23.3596	\$ 24.5250	\$ 25.7539	\$ 27.0404	
			Monthly	\$ 3,672	\$ 3,856	\$ 4,049	\$ 4,251	\$ 4,464	\$ 4,687	
			Annual	\$ 44,064	\$ 46,272	\$ 48,588	\$ 51,012	\$ 53,568	\$ 56,244	
Recreation Coordinator II	SEIU	10-03-2022	Hourly	\$ 24.9404	\$ 26.1865	\$ 27.4961	\$ 28.8693	\$ 30.3115	\$ 31.8289	
			Monthly	\$ 4,323	\$ 4,539	\$ 4,766	\$ 5,004	\$ 5,254	\$ 5,517	
			Annual	\$ 51,876	\$ 54,468	\$ 57,192	\$ 60,048	\$ 63,048	\$ 66,204	
<u>Recreation Supervisor</u>	MGMT	07-10-2023	Hourly	\$ 37.6711	\$ 39.5539	\$ 41.5328	\$ 43.6096	\$ 45.7904	\$ 48.0808	
			Monthly	\$ 6,530	\$ 6,856	\$ 7,199	\$ 7,559	\$ 7,937	\$ 8,334	
			Annual	\$ 78,356	\$ 82,272	\$ 86,388	\$ 90,708	\$ 95,244	\$ 100,008	
<u>Senior & Human Services Manager</u>	MGMT	07-10-2023	Hourly	\$ 57.4206	\$ 60.2943	\$ 63.3115	\$ 66.4789	\$ 69.8019	\$ 73.2923	
			Monthly	\$ 9,953	\$ 10,451	\$ 10,974	\$ 11,523	\$ 12,099	\$ 12,704	
			Annual	\$ 119,435	\$ 125,412	\$ 131,688	\$ 138,276	\$ 145,188	\$ 152,448	
<u>Senior Accountant</u>	MGMT	07-10-2023	Hourly	\$ 43.3846	\$ 45.5539	\$ 47.8328	\$ 50.2269	\$ 52.7365	\$ 55.3731	
			Monthly	\$ 7,520	\$ 7,896	\$ 8,291	\$ 8,706	\$ 9,141	\$ 9,598	
			Annual	\$ 90,240	\$ 94,752	\$ 99,492	\$ 104,472	\$ 109,692	\$ 115,176	
<u>Senior Engineer</u>	MGMT	07-10-2023	Hourly	\$ 58.9985	\$ 61.9500	\$ 65.0481	\$ 68.3019	\$ 71.7173	\$ 75.3058	
			Monthly	\$ 10,226	\$ 10,738	\$ 11,275	\$ 11,839	\$ 12,431	\$ 13,053	
			Annual	\$ 122,717	\$ 128,856	\$ 135,300	\$ 142,068	\$ 149,172	\$ 156,636	
<u>Senior Planner</u>	MGMT	07-10-2023	Hourly	\$ 47.7615	\$ 50.1519	\$ 52.6615	\$ 55.2923	\$ 58.0558	\$ 60.9578	
			Monthly	\$ 8,279	\$ 8,693	\$ 9,128	\$ 9,584	\$ 10,063	\$ 10,566	
			Annual	\$ 99,344	\$ 104,316	\$ 109,536	\$ 115,008	\$ 120,756	\$ 126,792	
<u>Senior Recreation Supervisor</u>	MGMT	07-10-2023	Hourly	\$ 45.1231	\$ 47.3769	\$ 49.7481	\$ 52.2346	\$ 54.8481	\$ 57.5885	
			Monthly	\$ 7,821	\$ 8,212	\$ 8,623	\$ 9,054	\$ 9,507	\$ 9,982	
			Annual	\$ 93,856	\$ 98,544	\$ 103,476	\$ 108,648	\$ 114,084	\$ 119,784	

CITY OF ALBANY SALARY SCHEDULE

FY 2023-24 and FY 2024-25

Adopted: Reso. 2023-XX

Regular Full-Time and Part-Time Classifications

CLASSIFICATION	Unit	Effective	Pay Basis	STEPS WITHIN RANGE						
				1	2	3	4	5	6	7
Senior Van Driver	SEIU	10-03-2022	Hourly	\$ 16.8346	\$ 17.6769	\$ 18.5596	\$ 19.4885	\$ 20.4635	\$ 21.4846	
			Monthly	\$ 2,918	\$ 3,064	\$ 3,217	\$ 3,378	\$ 3,547	\$ 3,724	
			Annual	\$ 35,016	\$ 36,768	\$ 38,604	\$ 40,536	\$ 42,564	\$ 44,688	
<u>Urban Forestry Coordinator</u>	<u>MGMT</u>	<u>07-10-2023</u>	<u>Hourly</u>	<u>\$ 39.2784</u>	<u>\$ 41.2443</u>	<u>\$ 43.3039</u>	<u>\$ 45.4673</u>	<u>\$ 47.7404</u>	<u>\$ 50.1289</u>	
			<u>Monthly</u>	<u>\$ 6,808</u>	<u>\$ 7,149</u>	<u>\$ 7,506</u>	<u>\$ 7,881</u>	<u>\$ 8,275</u>	<u>\$ 8,689</u>	
			<u>Annual</u>	<u>\$ 81,699</u>	<u>\$ 85,788</u>	<u>\$ 90,072</u>	<u>\$ 94,572</u>	<u>\$ 99,300</u>	<u>\$ 104,268</u>	

Notes to the Salary Schedule

Annual rate is based on 2,912 hours worked per year for AFFA employees. Unless indicated otherwise, annual rate is based on 2,080 hours worked per year for all other employee groups.

CITY OF ALBANY SALARY SCHEDULE

FY 2023-24 and FY 2024-25

Adopted: Reso. 2023-02

Hourly Classifications

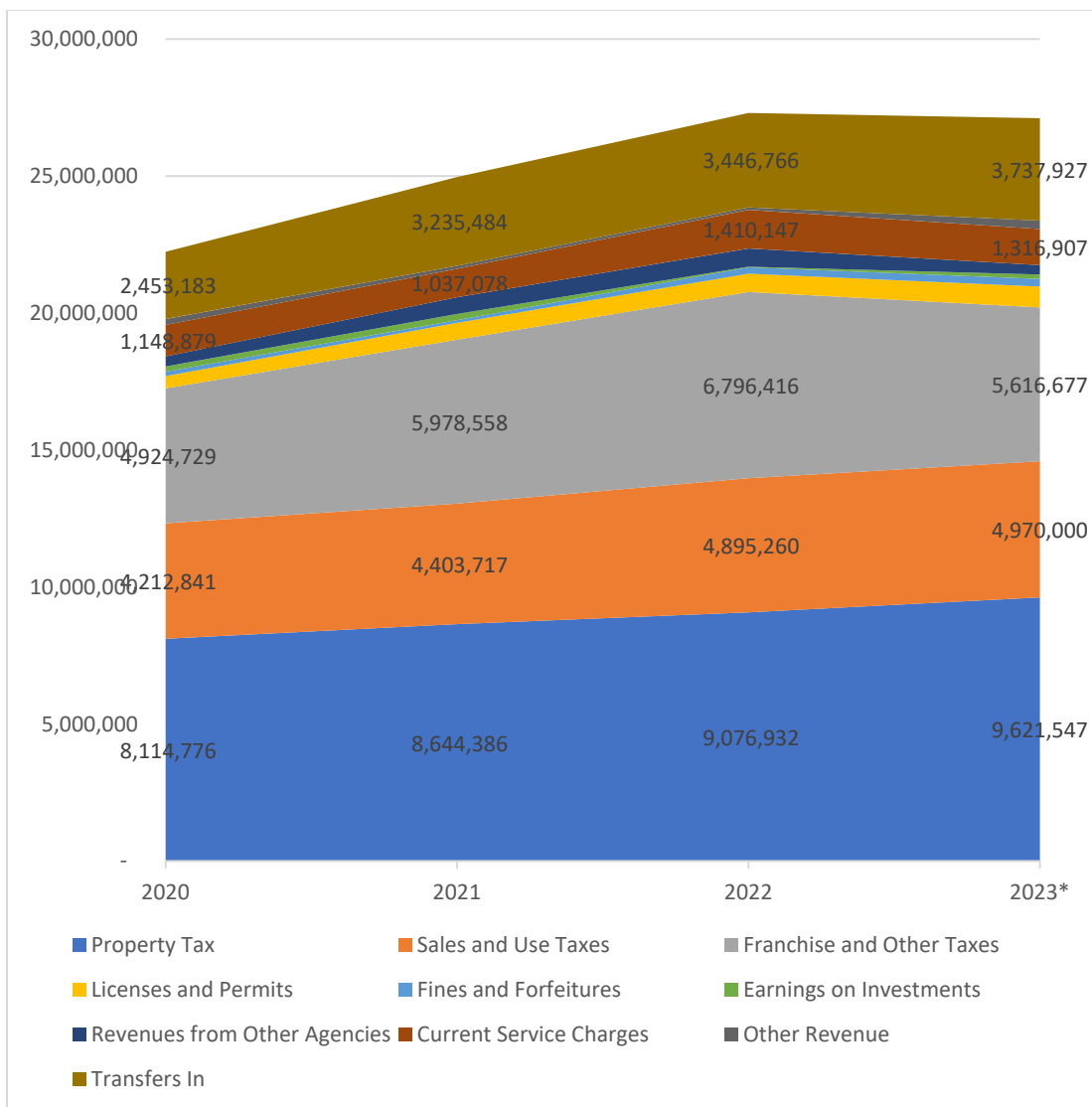
CLASSIFICATION	Unit	Effective	Pay Basis	STEPS WITHIN RANGE						
				1	2	3	4	5	6	7
On-Call Fire Inspector	HRLY	07-10-2023	Hourly	\$ 39.5698	\$ 41.5482	\$ 43.6256	\$ 45.8069	\$ 48.0972	\$ 50.5021	
Intern	HRLY	07-10-2023	Hourly	\$ 15.5288	\$ 16.3052	\$ 17.1205	\$ 17.9765	\$ 18.8753	\$ 19.8191	
Neighborhood Services Coordinator	HRLY	07-10-2023	Hourly	\$ 30.7505	\$ 32.2880	\$ 33.9024	\$ 35.5975	\$ 37.3774	\$ 39.2463	
On-Call Public Safety Dispatcher	HRLY	07-10-2023	Hourly	\$ 34.4774	\$ 36.2012	\$ 38.0113	\$ 39.9119	\$ 41.9075	\$ 44.0029	
Parking Enforcement & Traffic Control Technician	HRLY	07-10-2023	Hourly	\$ 25.9560	\$ 27.2538	\$ 28.6165	\$ 30.0473	\$ 31.5497	\$ 33.1272	
Part-Time, On-Call Police Records Assistant	HRLY	07-10-2023	Hourly	\$ 26.7058	\$ 28.0410	\$ 29.4431	\$ 30.9153	\$ 32.4611	\$ 34.0842	
Police Cadet	HRLY	01-01-2023	Hourly	\$ 16.8508	\$ 17.6933	\$ 18.5780	\$ 19.5069	\$ 20.4822	\$ 21.5063	
Police Officer Recruit	HRLY	01-01-2023	Hourly	\$ 37.2500						
Recreation Leader I	HRLY	01-01-2023	Hourly	\$ 16.1534	\$ 16.9611	\$ 17.8092	\$ 18.6997	\$ 19.6347	\$ 20.6164	
Recreation Leader II	HRLY	01-01-2023	Hourly	\$ 17.3851	\$ 18.2544	\$ 19.1671	\$ 20.1255	\$ 21.1318	\$ 22.1884	
Recreation Leader III	HRLY	07-10-2023	Hourly	\$ 18.8480	\$ 19.7904	\$ 20.7799	\$ 21.8189	\$ 22.9098	\$ 24.0553	

3. ALBANY BIENNIAL OPERATING BUDGET

REVENUES

Charter cities in California are funded through two main revenue sources: taxes and fees. Fees are charges for services provided to an individual or organization and comprise a broad category of revenues. Tax is defined as a charge imposed by authority on persons or property for public purposes and is generally not proportional to service provided to any one individual.

Albany receives the majority of its revenues through property taxes; however, the City does have a diverse set of revenues, explained in more detail later in this section. The chart below shows the breakdown of the major revenue sources over the last four years.



*2023 Revenues are estimated

TAXES

Charter cities are given the power to tax under Article XI, §5 of the California Constitution. With certain exemptions, Albany may levy any tax approved by voters without approval from the State of California. Albany's general fund is supported through the following taxes:

1. **Property Taxes:** A tax on real property (land and buildings) and tangible personal property (certain unattached property). Albany collects these taxes through Alameda County.
 - a. Ad valorem on secured
 - b. Ad valorem on unsecured
 - c. Possessory Interest: When a taxable entity leases space owned by an exempt organization, property taxes are assessed on the lease amount (as known as the lessee's possessory interest in the property).
 - d. In Lieu Vehicle License Fees (VLF): in lieu of paying cities property tax on vehicles, a fee is paid to the State at the time of registration. This is distributed to the cities based on the registration address.
2. **Sales & Use Taxes:** A tax on sales or on the receipts from sales. Albany collects sales and use taxes through the State of California Department of Tax and Fee Administration.
 - a. **Local 1% Sales Tax:** In CA, the State sales tax rate is 7.25%, of which 6% is retained by the State, .25% by the County, and 1% goes to the cities in which the transaction occurred (or the product was delivered in the case of use taxes).
 - b. **District Transaction and Use Tax:** The City of Albany assesses a .5% tax on transactions that occur in the City. This tax varies slightly from sales tax, but is applied on the same principle. Approved by voters originally in November 2012, the tax was set to expire in 2018 but was extended by voters in November 2017. The tax is detail in Albany Municipal Code (AMC) § 4-12.
 - c. **Sugar Sweetened Beverage Tax:** In November 2016, Albany voters approved Measure O1, applying a general tax of \$0.01 per ounce on the distribution of sugar-sweetened beverages and sweeteners used to sweeten such drinks, with a few exceptions. The tax is codified under AMC § 4-13. While this was passed as a general tax, meaning the funds can be used for any governmental purpose, the ordinance requires the Council to hold an annual study session to receive input and recommendations on how to allocate the proceeds of the tax from several groups. Results of those study sessions, and a summary of how the funds have been spent is available on the City's website at <https://www.albanyca.org/our-city/sugar-sweetened-beverage-tax/sugar-sweetened-beverage-tax-projects>.
3. **Other Taxes:** Smaller revenue sources that do not make up a significant portion of the general fund's revenue are lumped into Other Revenues.
 - a. **Utility Users Taxes (UUT):** A tax on the consumption of utility services. Albany voters passed their first UUT as Measure O in November 2010 and most recently updated the taxes through Measure DD in November 2020. Albany currently collects taxes on four utilities. UUT is detailed in AMC § 4-11. Exemptions exist for various reasons, however, the most notable is the low income exemption authorized in November 2020 that authorizes a tax exemption for utility users that already qualify for a utility provider's low income program. The low income exemption is detail in AMC §§ 4-11.3(e) and 4-11.3(f).

- i. Communications UUT: A 6.5% tax on charges for the use of communication and telecommunication services. (AMC § 4-11.4)
- ii. Electric UUT: A 9.5% tax on charges made for electricity used and associated charges for delivery and other associated activities. (AMC § 4-11.5)
- iii. Gas UUT: A 9.5% tax on charges made for using gas in the City, which is transported and delivered through a pipeline or by mobile transport. (AMC § 4-11.6)
- iv. Water UUT: A 7.5% tax on charges made for using water in the City which is transported and delivered through a pipeline distribution system. (AMC § 4-11.27)

In November 2020, voters passed Measure DD, increasing the UUT on Electric and Gas from 7% to 9.5%. While the increase was passed as, and these taxes continue to be, general taxes, voters included a provision that the Council will endeavor to expend at least 1/3 of the increase in revenue on action items in the City's Climate Action and Adaptation Plan, and other environmental stability programs.

- b. Business License Taxes: In place since the 1950s, Albany's business license taxes are codified under AMC § 5-2. With a few exceptions, persons doing business in Albany must pay a tax based on the number of full-time equivalent employees working in the City. The taxes are due on a calendar year basis for in town businesses and rates are calculated using the annual change in the June Consumer Price Index for All Urban Wage Earners and Clerical Workers San Francisco Bay Area as established by the US Bureau of Labor Statistics.
- c. Property Transfer Taxes: Albany levies a tax of 150/100 of 1% (1.5%) of the value of consideration on all transfers of real property within the City. The tax, described in AMC § 4-5, was implemented in 1958 and most recently updated to the current rate in November 2020.
- d. Transient Occupancy (Hotel) Taxes: Established in 1958, Albany's hotel tax is detailed in AMC § 4-3. The tax rate of 10%, paid by the customer and collected by the operator, is imposed on the consideration charged for the "occupancy of space." While Albany does not currently have any standalone hotels, the definition of hotel in the municipal code extends the tax to short term room rentals, such as those found on Air B'n'B.
- e. Racetrack Taxes: AMC § 5-14.4(g) assesses a tax of 1/3 of 1% on the total parimutuel wagers placed at Golden Gate Fields during all licensed horse racing meets conducted there. Established in 1958, the tax was originally a tax on admissions, however this was amended to the tax on parimutuel wagers in 1983 pursuant to California Business and Professions Code § 19610.3.

FEES

Municipalities charge fees to recover costs for certain services provided to specific individuals.

1. Charges for Services/Licenses and Fees: Fees charged by the City of Albany for services rendered are set each year by Council and posted in the City's Master Fee Schedule, located in Section 1.5 of this booklet. By law, fees cannot exceed the cost of the service provided, otherwise the charge would be considered a tax and require voter approval.

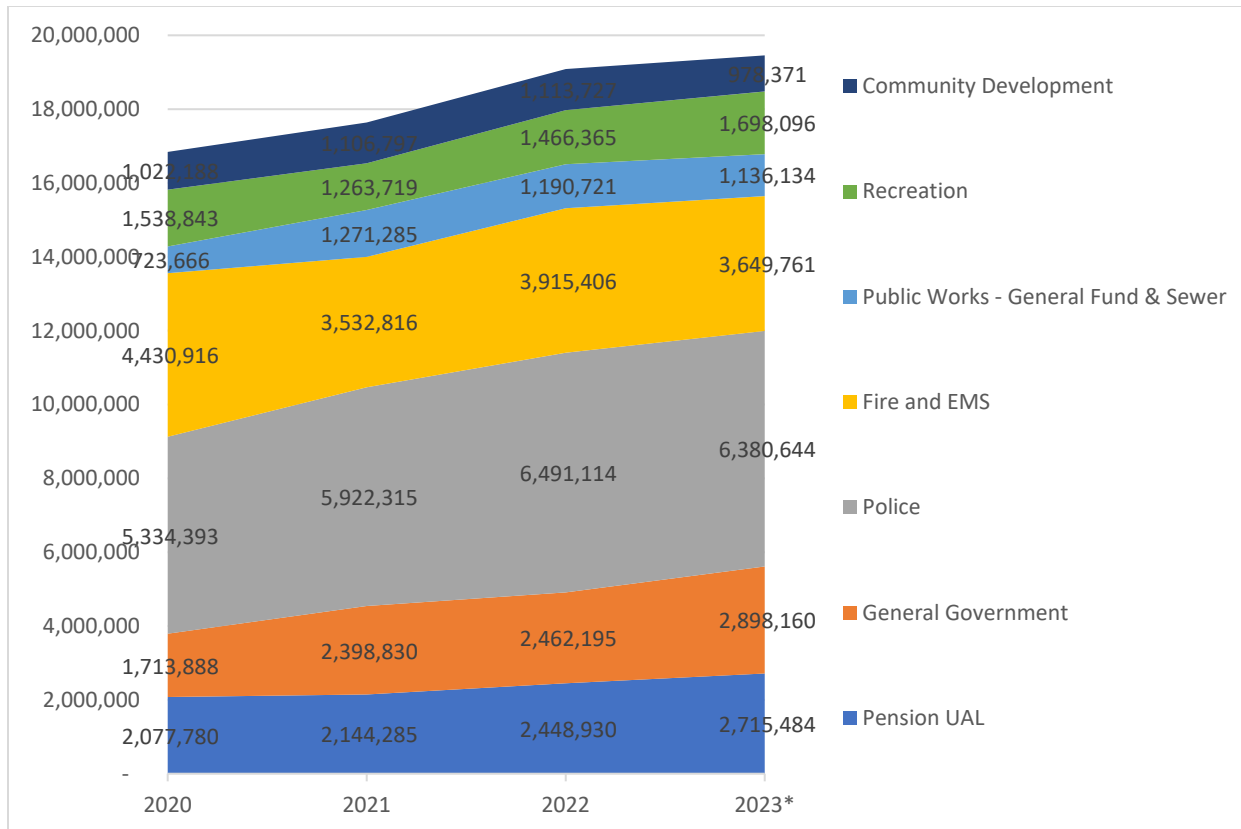
2. Franchise Fees: Franchise fees are charged to utility providers for the use of municipal services or right of ways, or in consideration for exclusive rights. Albany charges franchise fees on the following utilities:
 - a. Electric
 - b. Gas
 - c. Garbage Collection
 - d. Cable TV

TRANSFERS IN

Albany receives several dedicated revenues, detailed in Section 7 – Special Revenues. These dedicated revenue sources take resources to administer. To cover the cost of administering these revenue sources, transfers are processed into the general fund. Staff calculate these transfers by identifying general fund expenses that support the administration of these funds. These expenses include, but are not limited to, Finance salaries and supplies, IT salaries, and a portion of Administrative salaries.

EXPENSES

Municipal expenses are often lumped into two categories: salaries and benefits, and all other expenses. Salaries and benefits average 70% of a municipalities operating budget. Below is a chart showing Albany's salary and benefit expenses over the last four years.



SALARIES AND BENEFITS

Salaries and benefits are proposed to increase by just over \$2.28 million, or 14%, in fiscal year 2023-24. Several changes are included in this increase including:

1. Proposed July 11, 2023 Salary Schedule updates described in detail in Section 2.4 – Updated Salary Schedule for City Employees;
2. Additional contracted union increases as described in Section 2.3 – Bargaining Unit Changes for Fiscal Years 2023-24/2024-25;
3. The addition of 3 full time Fire Fighter positions per the update to the Emergency Medical Services, Advanced Life Support, and Fire Protection Tax;
4. Addition of an IT Analyst, funded in part by professional services savings, described in the notes to the budget for the Administrative Department;
5. 3% Cost of Living adjustments for unrepresented employees. Those employees not covered by a bargaining unit do not have contracted increases. The past several years

Council has approved a 3% Cost of Living adjustment for the first pay period in November each year. Staff suggest continuing that trend to ensure staff salaries do not fall behind inflation or comparable agency salaries;

6. An increase to the CalPERS contributions for active employees: both required by CalPERS and a .5% (approximately \$45,000 total) additional collection to be contributed to the Pension Reserve Fund.

A detailed projection was completed for fiscal year 2023-24 using current employee data and assuming vacant positions will be filled at mid-range with average benefits. A static 5% increase is proposed for fiscal year 2024-25 as this has been the average increase in actuals year over year. A more detailed analysis will be completed for fiscal year 2024-25 in spring of next year, 2024, including any new contract changes for the City's unions with upcoming negotiations.

ALL OTHER EXPENSES

All other expenses include any item that is not considered salaries or benefits. This includes administrative expenses such as dues and memberships, office supplies, and trainings, as well as professional services such as audit and consulting services. While these costs generally go up year to year along with the Consumer Price Index, staff have worked to keep these costs as low as possible.

All other expenses are budgeted to increase approximately \$819,000 in fiscal year 2023-24. Just under \$305,000 of that is an increase in the cost of insurance. Over the past few years, insurance costs have gone up across the board, but the City's budget line did not keep up, causing an overspending in that line item the past two years. Staff recommend increasing the insurance line to the draft budget most recently provided by BCJIPA staff to the Board of Directors.

IT expenses are also anticipated to increase almost \$225,000. This is due to the transition of software sales from the purchase of a license to the lease of that license, or software as a service (SAAS). This will increase the City's annual costs for software as we are no longer able to buy a software out right. The City is also replacing its phone system, which is no longer supported by the manufacturer, with a more modern system that should allow for better service overall.

OVERALL BUDGET ANALYSIS

An important step in determining if a budget is feasible is looking at available resources. The past several years, Albany has relied on a General Fund surplus balance to fill a budgeted deficit. While that deficit has not been realized for various reasons, it is still important to plan as if a budgeted deficit will be realized in the future. At the end of fiscal year 2021-22 the audited general fund balance was \$11,588,267, however Council reallocated \$2.3 million at its May 1, 2023 meeting, leaving just over \$9,250,000. The City's fund balance policy calls for a reserve of 25% of the most recently adopted budget's expenditures. The proposed fiscal year 2023-24 general fund operating budget includes just under \$31 million in expenses. Approximately \$7,750,000 is needed to maintain the 25% fund balance required by Council policy.

While the City is currently exceeding the 25% fund balance, any operational deficits will reduce that balance further. Staff originally proposed a budget with a deficit of \$2.5 million to the Financial Advisory Committee on May 3, 2023. After listening to the Committee's concerns, staff combed through the budget to find both additional expenditure cuts and ways to optimize revenue estimates.

The fiscal year 2022-23 budget being proposed to Council calls for the use of approximately \$1,280,000 from the General Fund fund balance. While it is not anticipated that the City will realize the full budgeted deficit (due to salary savings from unfilled positions, as well as diligence by staff to keep other costs down), costs will continue to increase in future years and revenue increases are not keeping pace naturally.

When the Financial Advisory Committee reviewed the budget, they thought it important to call out how a budget deficit would affect the general fund balance. If the full budget deficit is realized, and assuming the deficit is not addressed and remains consistent year over year, the City could fall below the 25% fund balance policy in the second year of the biennial budget, fully depleting the fund reserves in less than five years after that.

3.1 – AUDIT OVERVIEW

0001 - GENERAL FUND

	Fiscal Year 2019-20	Fiscal Year 2020-21	Fiscal Year 2021-22	FY 2022- 23 Approved Budget	2023 Year to Date 4/21/23	2023 Year End Estimate	Proposed 2024 Budget	\$ Change	% Change	Proposed 2025 Budget
Revenues										
Property Tax	8,114,776	8,644,386	9,076,932	8,173,750	4,342,546	9,621,547	10,000,000	1,826,250	22%	10,300,000
Sales and Use Taxes	4,212,841	4,403,717	4,895,260	4,075,000	3,486,755	4,970,000	4,970,000	895,000	22%	5,085,000
Franchise and Other Taxes	4,924,729	5,978,558	6,796,416	5,652,800	5,180,151	5,616,677	6,070,000	417,200	7%	6,100,000
Licenses and Permits	446,121	617,150	669,132	455,200	574,591	755,538	455,200	0	0%	455,200
Fines and Forfeitures	161,115	97,171	233,193	270,000	211,808	282,411	270,000	0	0%	270,000
Earnings on Investments	190,585	227,558	19,561	490,000	159,701	159,701	490,000	0	0%	490,000
Revenues from Other Agencies	366,434	611,118	665,354	235,000	341,721	341,721	255,000	20,000	9%	255,000
Current Service Charges	1,148,879	1,037,078	1,410,147	1,081,692	1,214,506	1,316,907	1,408,892	327,200	30%	1,418,892
Other Revenue	219,627	109,812	90,237	171,130	291,628	306,841	256,650	85,520	50%	256,650
Transfers In	2,453,183	3,235,484	3,446,766	4,681,405	1,056,480	4,609,940	5,969,219	1,287,814	28%	6,192,432
Total Revenues	22,238,288	24,962,031	27,302,996	25,285,977	16,859,886	27,981,284	30,144,961	4,858,984	168%	30,823,174
Expenditures										
General Government	6,380,426	7,296,126	7,632,731	8,475,766	7,941,131	8,829,339	10,128,525	1,652,760	19%	10,917,246
Police	5,919,166	6,514,787	7,225,555	7,933,606	5,736,442	7,128,761	8,149,497	215,891	3%	8,530,147
Fire	3,101,040	3,532,816	3,915,406	4,111,838	2,431,998	3,649,761	3,755,000	(356,838)	-9%	3,902,862
Public Works	1,022,185	2,452,196	2,782,128	3,717,525	2,429,144	3,150,684	4,566,754	849,229	23%	4,659,022
Recreation	2,344,605	1,890,087	2,080,419	2,079,090	1,810,249	2,342,148	2,541,936	462,846	22%	2,629,243
Community Development	1,334,328	1,392,337	1,747,496	1,659,609	1,005,039	1,386,779	2,304,337	644,728	39%	2,375,971
Total Expenditures	20,101,750	23,078,350	25,383,734	27,977,434	21,354,003	26,487,472	31,446,050	3,468,616	12%	33,014,490
Excess (Deficiency) of Revenues Over Expenditures	2,136,538	1,883,682	1,919,262	(2,691,457)	(4,494,116)	1,493,812	(1,301,089)			(2,191,317)

3.2 – BY DEPARTMENT SUMMARY

	2020 Actuals	2021 Actuals	2022 Actuals	Approved 2023 Budget	2023 Year to Date 4/21/23	2023 Year End Estimate	Proposed 2024 Budget	\$ Change	% Change	Proposed 2025 Budget
0001 - GENERAL FUND	2,136,538	1,883,682	1,919,262	(2,691,457)	(4,494,116)	1,493,812	(1,301,089)	(1,390,368)	52%	(2,191,317)
Expenses	20,101,750	23,078,350	25,383,734	27,977,434	21,354,003	26,487,472	31,446,050	3,468,616	12%	33,014,490
Salaries and Benefits	15,898,185	15,625,930	15,249,958	16,895,664	13,177,048	16,261,032	18,998,355	2,102,692	12%	19,943,395
Pension UAL	1,800,703	2,072,958	2,448,930	2,813,400	2,715,484	2,715,484	3,000,000	186,600	7%	3,382,200
Other Expenses	5,614,643	6,452,576	7,684,846	8,268,370	5,461,470	7,510,956	9,442,694	1,179,324	14%	9,688,895
Revenues	22,238,288	24,962,031	27,302,996	25,285,977	16,859,886	27,981,284	30,144,961	4,858,984	18%	30,823,174
11 - CITY COUNCIL	71,772	61,101	110,023	89,106	64,022	80,655	135,312	46,206	42%	136,578
Expenses	71,772	61,101	110,023	89,106	64,022	80,655	135,312	46,206	42%	136,578
Salaries and Benefits	57,983	54,602	59,147	62,101	49,601	53,655	43,312	(18,789)	-30%	44,578
Other Expenses	13,789	6,499	50,876	27,005	14,421	27,000	92,000	64,995	241%	92,000
14 - CITY TREASURER	77,041	53,521								
Expenses	77,041	53,521								
Salaries and Benefits	76,383	53,352								
Other Expenses	657	169								
12 - ADMINISTRATION	(15,660,102)	(16,007,470)	(17,778,050)	(15,158,695)	(7,438,965)	(17,097,953)	(17,886,790)	(2,728,095)	18%	(17,906,346)
Expenses	4,575,711	5,384,692	5,467,111	6,329,715	6,135,426	6,496,233	7,471,327	1,141,612	21%	8,106,699
Salaries and Benefits	2,494,456	3,135,858	3,443,494	3,932,536	3,737,922	3,899,067	4,393,437	460,901	12%	4,845,309
Other Expenses	2,081,256	2,248,834	2,023,617	2,397,179	2,397,504	2,597,167	3,077,890	680,711	28%	3,261,390
Revenues	20,235,813	21,392,162	23,245,161	21,488,410	13,574,391	23,594,187	25,358,117	3,869,707	17%	26,013,045
122 - HUMAN RESOURCES	434,832	488,645	458,582	469,339	397,448	498,751	615,121	145,782	31%	637,756
Expenses	434,832	488,645	458,582	469,339	397,448	498,751	615,121	145,782	32%	637,756
Salaries and Benefits	288,947	342,594	218,527	329,884	241,569	311,723	426,360	96,476	29%	447,678
Citywide Benefits	61,887	75,343	78,526	80,000	77,391	88,302	90,911	10,911	14%	92,228
Other Expenses	83,998	70,708	161,529	59,455	78,488	98,726	97,850	38,395	65%	97,850

	2020 Actuals	2021 Actuals	2022 Actuals	Approved 2023 Budget	2023 Year to Date 4/21/23	2023 Year End Estimate	Proposed 2024 Budget	\$ Change	% Change	Proposed 2025 Budget
13 - CITY CLERK	202,002	256,040	362,490	414,986	355,276	518,516	472,290	57,304	14%	536,025
Expenses	202,263	275,378	362,784	425,136	355,374	518,613	472,440	47,304	13%	546,175
Salaries and Benefits	172,717	193,937	333,729	330,011	318,001	346,402	424,690	94,679	29%	445,925
Other Expenses	29,547	81,441	29,055	95,125	37,373	172,211	47,750	(47,375)	-50%	100,250
Revenues	261	19,338	295	10,150	97	97	150	(10,000)	3396%	10,150
17 - FINANCE	1,016,332	1,023,517	1,229,570	1,147,670	985,565	1,184,274	1,392,325	244,655	21%	1,448,039
Expenses	1,018,807	1,032,789	1,234,230	1,162,470	988,861	1,187,774	1,434,325	271,855	22%	1,490,039
Salaries and Benefits	701,183	762,772	856,228	916,420	776,341	955,486	1,114,275	197,855	22%	1,169,989
Other Expenses	317,624	270,017	378,002	246,050	212,520	232,288	320,050	74,000	30%	320,050
Revenues	2,475	9,272	4,660	14,800	3,296	3,500	42,000	27,200	584%	42,000
19 - POLICE	5,631,789	6,308,803	6,880,814	7,545,764	5,407,918	6,729,635	7,761,655	215,891	3%	8,142,305
Expenses	5,919,166	6,514,787	7,225,555	7,933,606	5,736,442	7,128,761	8,149,497	215,891	3%	8,530,147
Salaries and Benefits	5,334,393	5,922,315	6,491,114	7,149,606	5,141,365	6,380,644	7,535,897	386,291	5%	7,912,692
Other Expenses	584,773	592,472	734,441	784,000	595,077	748,116	613,600	(170,400)	-22%	617,455
Revenues	287,377	205,984	344,740	387,842	328,523	399,126	387,842	0	0%	387,842
20 - FIRE	2,901,404	2,935,714	3,198,433	3,813,588	2,057,925	3,268,832	3,456,750	(356,838)	-9%	3,604,612
Expenses	3,101,040	3,532,816	3,915,406	4,111,838	2,431,998	3,649,761	3,755,000	(356,838)	-9%	3,902,862
Salaries and Benefits	2,387,329	2,664,148	2,812,389	2,964,757	2,201,021	2,746,242	2,930,306	(34,451)	-1%	3,076,821
Other Expenses	713,711	868,668	1,103,016	1,147,081	230,977	903,518	824,694	(322,387)	-28%	826,040
Revenues	199,636	597,103	716,973	298,250	374,073	380,929	298,250	0	0%	298,250
21 - PUBLIC WORKS	1,014,116	1,155,333	1,598,780	1,866,780	1,386,793	1,375,532	2,203,452	336,672	18%	2,282,435
Expenses	1,022,185	2,452,196	2,782,128	3,717,525	2,429,144	3,150,684	4,566,754	849,229	31%	4,659,022
Salaries and Benefits	350,799	1,050,336	825,641	1,559,810	1,196,062	1,471,215	1,860,354	300,544	19%	1,952,622
Other Expenses	671,386	1,401,860	1,956,487	2,157,715	1,233,082	1,679,469	2,706,400	548,685	25%	2,706,400
Revenues	8,068	1,296,863	1,183,348	1,850,745	1,042,352	1,775,152	2,363,302	512,557	43%	2,376,587
22 - RECREATION	1,433,837	1,303,783	1,178,131	1,523,610	1,021,561	1,503,899	1,526,936	3,326	0%	1,614,243
Expenses	2,344,605	1,890,087	2,080,419	2,079,090	1,810,249	2,342,148	2,541,936	462,846	22%	2,629,243
Salaries and Benefits	1,538,843	1,263,719	1,466,365	1,396,980	1,347,522	1,698,096	1,746,126	349,146	25%	1,833,433
Other Expenses	805,762	626,369	614,054	682,110	462,727	644,052	795,810	113,700	17%	795,810
Revenues	910,768	586,304	902,288	555,480	788,688	838,250	1,015,000	459,520	51%	1,015,000

	2020 Actuals	2021 Actuals	2022 Actuals	Approved 2023 Budget	2023 Year to Date 4/21/23	2023 Year End Estimate	Proposed 2024 Budget	\$ Change	% Change	Proposed 2025 Budget
23 - COMMUNITY DEV	740,438	537,331	841,965	979,309	256,572	396,736	1,624,037	644,728	66%	1,695,671
Expenses	1,334,328	1,392,337	1,747,496	1,659,609	1,005,039	1,386,779	2,304,337	644,728	37%	2,375,971
Salaries and Benefits	1,022,188	1,106,797	1,113,727	986,959	805,738	978,371	1,432,687	445,728	45%	1,504,321
Other Expenses	312,141	285,540	633,769	672,650	199,301	408,408	871,650	199,000	30%	871,650
Revenues	593,890	855,006	905,531	680,300	748,467	990,043	680,300	0	0%	680,300
1002 - EMS FUND	(70,267)	0	(2,770)	0	331,180	(0)	0	0		0
Expenses	2,300,061	2,510,962	2,742,377	2,814,671	2,113,874	2,674,331	3,259,667	444,996	16%	3,409,293
Salaries and Benefits	2,043,587	2,275,801	2,450,165	2,506,111	1,938,223	2,401,971	2,935,527	429,416	17%	3,082,303
Other Expenses	256,474	235,161	292,212	308,560	175,650	272,359	324,140	15,580	5%	326,990
Revenues	2,370,328	2,510,962	2,745,147	2,814,671	1,782,693	2,674,331	3,259,667	444,996	16%	3,409,293
4001 - SEWER FUND	816,026	606,022	816,026	1,273,629	379,826	1,056,170	1,431,605	157,976		1,436,115
Expenses	816,026	606,022	816,026	1,273,629	379,826	1,056,170	1,431,605	157,976	19%	1,436,115
Salaries and Benefits	372,867	220,950	365,080	345,729	175,161	383,047	498,705	152,976	44%	498,705
Other Expenses	397,939	385,072	450,946	927,900	204,665	673,123	932,900	5,000	1%	937,410

CITY COUNCIL



3.3.1 CITY COUNCIL (ELECTED OFFICIALS)

CITY COUNCIL

The Albany City Council is the legislative body responsible for setting City policy and adopting the City budget. The Council consists of five (5) members elected by the Albany electorate for four-year staggered terms. Elections are held in even-numbered years, with three Council members elected in one cycle and two Council members elected in the alternate cycle. The Mayor and Vice Mayor are appointed annually by the City Council and have the responsibility of representing the City at various functions and chairing Council meetings. The City Council members also select among themselves representatives to various local and regional bodies.

The City Council appoints the City Manager, who is the City's Chief Administrative Officer and is responsible for all City operations.

The City Council utilizes the formulation of a Strategic Plan to identify key issues, develop City Council direction and establish priorities to best focus use of the City's limited resources and capacity. The City budget includes funding allocations to accomplish the City Council Strategic Plan, as well as the ongoing mandated obligations of local government which remain the core services of the City including but not limited to: public infrastructure, public safety, governmental transparency, financial accountability, and implementation of regulations.

	FY2022 Actuals	Approved 2023 Budget	2023 Year to Date 4/21/23	2023 Year End Estimate	Proposed 2024 Budget	\$ Change	% Change	Proposed 2025 Budget
11 - CITY COUNCIL	110,023	89,106	64,022	80,655	135,312	46,206	52%	136,578
EXPENSES	110,023	89,106	64,022	80,655	135,312	46,206	52%	136,578
Salaries and Wages	18,452	18,000	18,000	18,000	18,000	0	0%	18,000
Benefits	40,695	44,101	31,601	35,655	25,312	(18,789)	-43%	26,578
Insurance	38,526	42,039	29,837	33,571	22,961	(19,078)	-45%	24,109
Retirement	827	604	757	891	1,140	536	89%	1,197
Taxes	1,342	1,458	1,008	1,193	1,211	(247)	-17%	1,272
Other Expenses	50,876	27,005	14,421	27,000	92,000	64,995	241%	92,000
Dues, Memberships, Publications, and Trainings	2,640	5,405	4,373	5,000	5,900	495	9%	5,900
Memberships/Dues			0	0	3,400	3,400		3,400
Trainings			4,373	5,000	2,500	2,500		2,500
Administrative and Office Expenses	236	1,100	2,047	2,000	600	(500)	-45%	600
Professional Services	0	0	0	0	0	0		0
Misc Expenses	48,000	20,500	8,000	20,000	85,500	65,000	317%	85,500
Misc Expenses			0	0	500	500		500
Community Sponsorships					65,000			65,000
Discretionary Spending			8,000	20,000	20,000	20,000		20,000

CITY MANAGER / ADMINISTRATION



3.3.2 CITY MANAGER/ ADMINISTRATION

CITY MANAGER - ADMINISTRATION

The City Manager is appointed by the City Council as the administrative head of the City of Albany municipal government. The City Manager is responsible for policy implementation and management of the day-to-day operations of the City. The City Manager is responsible for the administrative leadership of City staff and for the implementation of policies and guidelines established by the City Council. The City Manager advises and makes recommendations to the City Council concerning any conditions or situations that require Council direction or policy determination, and prepares the recommended budget for consideration and adoption by the City Council. The City Manager keeps the City Council advised of the current and long-term financial condition of the City, ensures that ordinances and applicable laws are enforced, and oversees the operation of City departments. The City Manager also manages implementation of the Strategic Plan adopted by the City Council, and administers special projects based on the policy direction of the Council.

The City Manager's Office includes the following Divisions: Administration, Economic Development, Information Technology, Media & Communications, and Risk Management.

ECONOMIC DEVELOPMENT DIVISION

The Economic Development Division aims to promote vital and inviting business areas and to assist with the retention of existing businesses and attraction of new businesses to the City's commercial areas. The Division leads implementation of the Economic Development Strategic Plan that was adopted by the City Council in 2017. The Division also works closely with developers to assist with locating new businesses in the City. The Division also conducts outreach to businesses related to business attraction, retention, and identification of new ideas for supporting local business growth.

INFORMATION TECHNOLOGY DIVISION

The Information Technology Division is responsible for the operation and delivery of Information Technology services and support, working towards ensuring City staff have reliable, current and efficient information technology to perform necessary work on a day to day basis.

The Division seeks to continuously improve available technology and capabilities including establishing more online services when possible. The Division has completed an Information Technology Strategic Plan that identifies the City's short-term and long-term Information Technology needs and outlines how to further enhance the reliability and continuity of the City's Information Technology systems. The Division has enhanced Helpdesk coverage and general IT support and implemented network security monitoring with Artificial Intelligence analysis.

MEDIA & COMMUNICATIONS DIVISION

The Media & Communications Division is responsible for the development and operation of media services for the City of Albany including KALB, Albany's Public, Educational, and Government (PEG) access channel; all City special event audio-visual production; management of City audio-visual systems and production facilities; management of the City of Albany website, including Granicus web content for City Council and City advisory bodies; and management of the City YouTube channel.

RISK MANAGEMENT DIVISION

The Risk Management Division comprises all City functions that relate to reducing or addressing risk. This includes all insurance payments (general liability and workers' compensation), as well as City preparations for emergencies, both internally and for the Albany community.

Albany is a member of the Bay Cities Joint Powers Insurance Authority (BCJPIA), which is a public agency insurance pool. Through BCJPIA, the City purchases general liability, workers' compensation, automobile damage, and employment practices insurance. BCJPIA contracts with an administrator, who is responsible for managing these insurance programs, investigating claims and overseeing any required legal defense for claims and lawsuits against the City. The City Manager or designee serves as the City's Risk Manager and represents Albany on the BCJPIA Board of Directors. The City Attorney is also consulted on matters related to the BCJPIA and general liability.

The Division also includes the City's Disaster Preparedness program. Disaster Preparedness is headed by the Albany Fire Department in coordination with the City Manager's Office and is comprised of a team of representative staff from multiple departments. The Disaster Preparedness Program, also referenced as the Office of Emergency Services (OES), coordinates a collection of programs to build disaster resilience in Albany. These programs support disaster preparedness, community connections, and local government efforts to help the City respond to and recover from our next earthquake, fire, or other disaster.

Disaster preparedness includes training of all full-time staff in the incident management system and compliance with FEMA for SEMS/NIMS mandates; coordination with Department Heads and other key staff on their roles and expectations in the Emergency Operations Center (EOC); administration of the Emergency Operations Plan (EOP) and supporting annexes; and Community Emergency Response Team (CERT) classes to engage and empower our community with regard to disaster preparedness and response. There is also close coordination with staff in the Community Development Department who are responsible for implementing the City's Local Hazard Mitigation Plan. Disaster preparedness programming also includes disaster preparedness training/outreach including care and shelter trainings, engagement with the business community, and support in implementing an Access and Functional needs opt-in program in coordination with Neighborhood Services to assist those who may be most vulnerable in our city before, during and after a disaster.

Significant Accomplishments FY 2021-22 and FY 2022-23

- Administered transition back from COVID-19 Pandemic, while also sustaining new enhancements for customer service including online services and facilitation of hybrid public meetings
- Developed and implemented programs to serve the business community including grant programs to support a variety of local businesses recover from the economic impacts associated with closures during the COVID-19 Pandemic.
- Implemented critical projects identified within the Information Technology Strategic Plan to help keep the City's technology secure and functioning effectively
- Managed implementation of City Council Strategic Plan and assistance in developing an updated City Council Strategic Plan including enhanced accounting of deliverables with an online webpage
- Provided support and orientation to new Council Members elected in November 2022
- Ensured responsible financial management that is detailed to the City Council through quarterly budget reports and the Comprehensive Annual Financial Report
- Furthered staffing and training in risk management and utilization of services from the City's insurance provider
- Opened the City's Emergency Operations Center (EOC) due to major storms to ensure preparedness for storm response and coordination across departments and outside agencies

Goals for FY 2023-24 and FY 2024-25

- | | |
|---|------------|
| 1. Conduct analysis and recommendations regarding additional revenue opportunities citywide in advance of November 2024 Election Season | FY 2023-24 |
| 2. Continue to provide increased focus on business recovery, retention and implementation of the Economic Development Strategic Plan | Continuous |
| 3. Continue to support and enhance disaster preparedness including training of staff and the City Council | Continuous |
| 4. Continue to implement priority projects identified in the IT Strategic Plan including upgrades to the City's phone system, increase online services, and cyber security enhancements | Continuous |
| 5. Work to ensure effective organizational and operational capacity of City Departments and further analyze opportunities for competitive compensation in line with comparable agencies | Continuous |
| 6. Implement City Council Strategic Plan and report progress on an ongoing basis | Continuous |
| 7. Continue and enhance outreach support through the distribution of public information/marketing, promotional materials, social media, website, and other outlets. | Continuous |
| 8. Seek opportunities to further partner with local agencies and organizations towards collaborative services and programming | Continuous |
-

Notes to the Budget

Administration contains several divisions, many of which house large dollar expenses. Non-departmental expenses include the City's CalPERS unfunded liability payments, which are the single largest expense in the operating budget each year. Under the Risk Management division, insurance costs are budgeted to increase over \$300,000 due to market increases. Additional changes to note include:

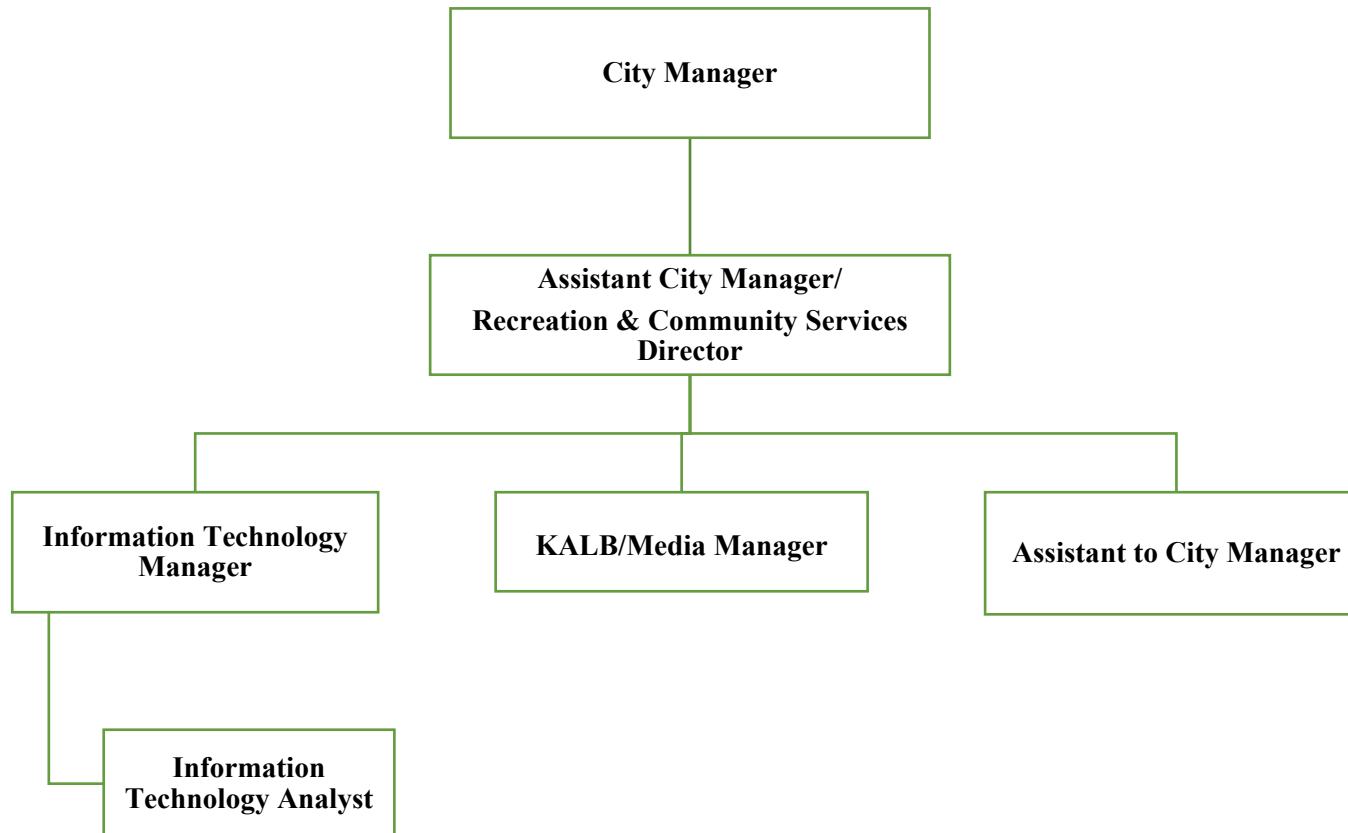
1. The addition of an IT Analyst. Cyber security has become more and more important over the last few years and it has become clear that an additional permanent staff member in the Information Technology division would greatly benefit the City.
2. Increased Economic Development division costs. In response to business needs during the pandemic, the City greatly increased its economic development services.



CITY OF ALBANY

City Manager/Administration

FY 2023-24 and FY 2024-25



CORE SERVICES

- Policy implementation and management of the day-to-day operations of the City.
- Preparation of the recommended budget for consideration and adoption by the City Council.
- Keeping the City Council advised of the current and long-term financial condition of the City.
- Management implementation of the Strategic Plan adopted by the City Council.
- Risk management and disaster preparedness.
- Administration of public information and engagement on citywide matters.
- Promotion of vital and inviting business areas and economic development.
- Operation and delivery of Information Technology services and support.
- Operation of full media services for the City of Albany including KALB, Albany's Public, Educational, and Government (PEG) access channel; overall management of the City of Albany website; and management of the City YouTube channel.

	FY2022 Actuals	Approved 2023 Budget	2023 Year to Date 4/21/23	2023 Year End Estimate	Proposed 2024 Budget	\$ Change	% Change	Proposed 2025 Budget
12 - ADMINISTRATION	(17,778,050)	(15,158,695)	(7,438,965)	(17,097,953)	(17,886,790)	(2,728,095)	18%	(17,906,346)
12 - CITY MANAGER	471,024	370,804	446,365	504,207	559,025	188,221	51%	586,826
EXPENSES	493,529	436,804	463,795	529,687	581,025	144,221	33%	608,826
Salaries and Wages	350,215	320,006	344,845	378,516	444,140	124,134	39%	466,347
Benefits	90,577	81,798	78,853	90,944	111,885	30,087	37%	117,479
Insurance	27,279	19,479	21,214	24,781	29,128	9,649	50%	30,584
Retirement	44,883	37,904	40,562	46,557	61,174	23,270	61%	64,233
Taxes	18,415	24,415	17,077	19,605	21,583	(2,832)	-12%	22,662
Other Expenses	52,737	35,000	40,097	60,227	25,000	(10,000)	-29%	25,000
Dues, Memberships, Publications, and Trainings	2,879	5,000	1,237	1,500	5,000	0	0%	5,000
Administrative and Office Expenses	2,377	4,000	1,812	2,000	4,000	0	0%	4,000
Advertising & Promotions	0	4,500	138	138	4,500	0	0%	4,500
Professional Services	34,536	10,000	25,851	40,000	0	(10,000)	-100%	0
Utilities	12,945	11,000	11,059	16,588	11,000	0	0%	11,000
Misc Expenses	0	500	0	0	500	0	0%	500
REVENUES	22,505	66,000	17,430	25,480	22,000	(44,000)	-67%	22,000
Current Service Charges	22,505	66,000	17,430	25,480	22,000	(44,000)	-67%	22,000
161 - INFORMATION SERVICES	468,223	577,651	539,049	590,423	842,331	264,680	46%	862,148
EXPENSES	468,223	577,651	539,049	590,423	842,331	264,680	46%	862,148
Salaries and Wages	156,717	140,950	135,456	167,286	284,696	143,746	102%	298,931
Benefits	62,541	59,701	89,378	102,337	111,635	51,934	87%	117,217
Insurance	32,740	31,730	49,780	56,592	60,433	28,703	90%	63,455
Retirement	18,075	17,188	22,366	26,147	30,437	13,249	77%	31,959
Taxes	11,727	10,783	17,232	19,598	20,765	9,982	93%	21,803
Other Expenses	248,965	377,000	314,215	320,800	446,000	69,000	18%	446,000
Dues, Memberships, Publications, and Trainings	652	2,500	937	937	2,500	0	0%	2,500
Administrative and Office Expenses	156,888	243,500	212,215	212,215	297,500	54,000	22%	297,500
Professional Services	48,470	81,000	43,415	50,000	96,000	15,000	19%	96,000
Equipment	42,956	50,000	57,648	57,648	50,000	0	0%	50,000
162 - COMMUNICATIONS/MEDIA ADMIN	235,588	283,807	190,674	228,299	244,628	(39,179)	-14%	254,274
EXPENSES	249,900	298,807	198,362	243,299	259,628	(39,179)	-13%	269,274
Salaries and Wages	126,348	152,880	104,673	129,146	134,570	(18,310)	-12%	141,299
Benefits	49,569	67,902	42,208	53,218	58,358	(9,544)	-14%	61,276
Insurance	23,188	36,890	19,636	25,098	26,833	(10,057)	-27%	28,175
Retirement	16,762	19,299	14,886	18,553	21,903	2,604	13%	22,998
Taxes	9,618	11,713	7,687	9,567	9,622	(2,091)	-18%	10,103

	FY2022 Actuals	Approved 2023 Budget	2023 Year to Date 4/21/23	2023 Year End Estimate	Proposed 2024 Budget	\$ Change	% Change	Proposed 2025 Budget
Other Expenses	73,983	78,025	51,480	60,935	66,700	(11,325)	-15%	66,700
Dues, Memberships, Publications, and Trainings	43,133	16,925	27,906	37,361	26,900	9,975	59%	26,900
Administrative and Office Expenses	635	10,650	1,407	1,407	650	(10,000)	-94%	650
Advertising & Promotions	0	1,500	0	0	0	(1,500)	-100%	0
Professional Services	9,121	36,300	8,711	8,711	10,000	(26,300)	-72%	10,000
Utilities	5,883	5,250	4,758	4,758	5,250	0	0%	5,250
Misc Expenses	61	100	0	0	100	0	0%	100
Equipment	15,151	7,300	8,698	8,698	23,800	16,500	226%	23,800
REVENUES	14,313	15,000	7,688	15,000	15,000	0	0%	15,000
Current Service Charges	14,313	15,000	7,688	15,000	15,000	0	0%	15,000
15 - CITY ATTORNEY	317,652	290,000	315,093	380,000	290,000	0	0%	304,500
EXPENSES	317,652	290,000	315,093	380,000	290,000	0	0%	304,500
Other Expenses	317,652	290,000	315,093	380,000	290,000	0	0%	304,500
Professional Services	317,652	290,000	315,093	380,000	290,000	0	0%	304,500
18 - RISK MANAGEMENT	1,171,521	1,528,546	1,576,460	1,710,157	1,877,613	349,067	23%	2,054,119
EXPENSES	1,171,521	1,528,546	1,576,460	1,710,157	1,877,613	349,067	23%	2,054,119
Salaries and Wages	0	140,000	61,713	85,828	126,206	(13,794)	-10%	132,516
Benefits	0	0	10,816	21,812	23,907	23,907		25,102
Insurance	0	0	2,661	10,187	4,913	4,913		5,159
Retirement	0	0	3,798	5,451	9,877	9,877		10,371
Taxes	0	0	4,356	6,175	9,117	9,117		9,573
Other Expenses	1,171,521	1,388,546	1,503,931	1,602,517	1,727,500	338,954	24%	1,896,500
Dues, Memberships, Publications, and Trainings	950	0	0	0	2,500	2,500		2,500
Administrative and Office Expenses	11,510	3,000	0	1,800	3,000	0	0%	3,000
Professional Services	0	0	0	0	5,000	5,000		5,000
Utilities	0	0	717	717	1,500	1,500		1,500
Rentals	0	0	0	0	25,500	25,500		25,500
Insurance	1,159,061	1,385,546	1,503,214	1,600,000	1,690,000	304,454	22%	1,859,000
235 - ECONOMIC DEV	178,933	161,899	198,988	198,988	208,840	46,941	29%	213,742
EXPENSES	178,933	161,899	198,988	198,988	208,840	46,941	29%	213,742
Salaries and Wages	107,773	91,262	94,228	94,228	46,889	(44,373)	-49%	49,233
Benefits	37,328	29,637	60,266	60,266	51,151	21,514	73%	53,709
Insurance	18,932	14,428	39,076	39,076	36,712	22,284	154%	38,547
Retirement	10,601	8,228	7,328	7,328	3,711	(4,517)	-55%	3,897
Taxes	7,796	6,981	13,862	13,862	10,729	3,748	54%	11,265
Other Expenses	33,832	41,000	44,494	44,494	110,800	69,800	170%	110,800
Dues, Memberships, Publications, and Trainings	3,125	3,000	190	190	4,800	1,800	60%	4,800

	FY2022 Actuals	Approved 2023 Budget	2023 Year to Date 4/21/23	2023 Year End Estimate	Proposed 2024 Budget	\$ Change	% Change	Proposed 2025 Budget
Administrative and Office Expenses	6,300	10,000	6,137	6,137	8,000	(2,000)	-20%	8,000
Advertising & Promotions	0	0	0	0	36,000	36,000		36,000
Professional Services	24,267	25,000	38,167	38,167	60,000	35,000	140%	60,000
Misc Expenses	140	2,000	0	0	1,000	(1,000)	-50%	1,000
Equipment	0	1,000	0	0	1,000	0	0%	1,000
80 - NON-DEPARTMENTAL	(20,620,991)	(18,371,402)	(10,705,595)	(20,710,028)	(21,909,227)	(3,537,825)	19%	(22,181,955)
EXPENSES	2,587,352	3,036,008	2,843,679	2,843,679	3,411,890	375,882	12%	3,794,090
Benefits	2,462,425	2,848,400	2,715,484	2,715,484	3,000,000	151,600	5%	3,382,200
Insurance	13,495	35,000	0	0	0	(35,000)	-100%	0
Retirement	2,448,930	2,813,400	2,715,484	2,715,484	3,000,000	186,600	7%	3,382,200
Other Expenses	124,927	187,608	128,195	128,195	411,890	224,282	120%	411,890
Dues, Memberships, Publications, and Trainings	13,861	17,000	16,517	16,517	17,000	0	0%	17,000
Administrative and Office Expenses	63,540	67,000	35,011	35,011	67,000	0	0%	67,000
Advertising & Promotions	0	5,000	0	0	5,000	0	0%	5,000
Professional Services	0	57,608	36,288	36,288	281,890	224,282	389%	281,890
Utilities	46,984	37,000	38,385	38,385	37,000	0	0%	37,000
Misc Expenses	542	4,000	1,994	1,994	4,000	0	0%	4,000
Vehicle/Equipment	0	0	0	0	0	0		0
Transfers Out	0	0	0	0	0	0		0
REVENUES	23,208,344	21,407,410	13,549,274	23,553,707	25,321,117	3,913,707	18%	25,976,045
Property Tax	9,076,932	8,173,750	4,342,546	9,621,547	10,000,000	1,826,250	22%	10,300,000
Sales and Use Taxes	4,895,260	4,075,000	3,486,755	4,970,000	4,970,000	895,000	22%	5,085,000
Franchise and Other Taxes	6,796,416	5,652,800	5,180,151	5,616,677	6,070,000	417,200	7%	6,100,000
<i>Franchise Fees</i>	<i>709,644</i>	<i>650,000</i>	<i>413,658</i>	<i>622,431</i>	<i>715,000</i>	<i>65,000</i>	<i>10%</i>	<i>720,000</i>
<i>Utility Users Tax</i>	<i>1,910,657</i>	<i>2,215,000</i>	<i>2,000,641</i>	<i>2,180,000</i>	<i>2,180,000</i>	<i>(35,000)</i>	<i>-2%</i>	<i>2,180,000</i>
<i>Business License Tax</i>	<i>782,633</i>	<i>670,080</i>	<i>767,296</i>	<i>700,000</i>	<i>700,000</i>	<i>29,920</i>	<i>4%</i>	<i>725,000</i>
<i>Property Transfer Tax</i>	<i>3,227,799</i>	<i>1,842,720</i>	<i>1,884,310</i>	<i>2,000,000</i>	<i>2,200,000</i>	<i>357,280</i>	<i>19%</i>	<i>2,200,000</i>
<i>Transient Occupancy Tax</i>	<i>56,472</i>	<i>75,000</i>	<i>49,761</i>	<i>49,761</i>	<i>75,000</i>	<i>0</i>	<i>0%</i>	<i>75,000</i>
<i>Race Track Tax</i>	<i>109,211</i>	<i>200,000</i>	<i>64,485</i>	<i>64,485</i>	<i>200,000</i>	<i>0</i>	<i>0%</i>	<i>200,000</i>
Licenses and Permits	1,382	1,200	788	788	1,200	0	0%	1,200
Earnings on Investments	19,561	490,000	159,701	159,701	490,000	0	0%	490,000
Revenues from Other Agencies	155,509	130,000	144,568	144,568	150,000	20,000	15%	150,000
Current Service Charges	5,273	6,000	5,720	5,720	6,000	0	0%	6,000
Other Revenue	18,678	73,000	229,045	229,045	53,000	(20,000)	-27%	53,000

	FY2022 Actuals	Approved 2023 Budget	2023 Year to Date 4/21/23	2023 Year End Estimate	Proposed 2024 Budget	\$ Change	% Change	Proposed 2025 Budget
Transfers In	2,239,334	2,805,660	0	2,805,660	3,580,917	775,257	28%	3,790,845
<i>Transfer In from Pension Tax Fund</i>	2,239,334	2,399,033	0	2,399,033	2,830,917	431,884	18%	2,915,845
<i>Transfer In from Other Revenue for Admin Costs</i>	0	406,627	0	406,627	500,000	93,373	23%	525,000
<i>Use of Reserve for Pensions</i>	0	0	0	0	250,000	250,000		350,000



3.3.3 HUMAN RESOURCES

HUMAN RESOURCES DEPARTMENT

The Human Resources Department strives to provide a safe, healthy, and positive working environment for City of Albany employees. The Department's primary responsibilities include benefits administration, classification and compensation, labor and employee relations including good faith negotiations with labor unions, recruitment and selection, organizational development and training, workers compensation administration and serving as a business partner and resource for the City. Human Resources also provides responsible services to former City of Albany employees, potential new employees through the recruitment and selection process, and other agencies.

The Human Resources Department works in coordination with the City Manager to promote the wellbeing of City staff through the provision of programs for employees including a health and wellness fair, employee newsletter, and other employee recognition activities to facilitate retention and recognition of employees and works towards innovative methods to recruit a diverse pool of qualified candidates. The Department also coordinates with the City Manager on development of policy and procedures to ensure the City is compliant with labor rules including but not limited to the Family Medical Leave Act, California Family Rights Act, Mandated Reporter requirements, Harassment, Discrimination and Retaliation, Equal Employment Opportunities (EEO), Workers Compensation, etc. The Department also monitors available benefit programs and regularly researches opportunities to ensure quality benefits at competitive rates.

Significant Accomplishments FY 2021-22 and FY 2022-23

- Successful implementation of Human Resources Information System (NeoGov) recruitment and onboarding platforms. Since implementation, HR has processed over 800 applications and conducted 30 new employee hire orientations
- Executed all three union multi-year contracts for the Albany Fire Fighters' Association (AFFA), Albany Peace Officers' Association (APOA), and Service Employees International Union (SEIU)
- Implemented a Citywide Remote Work Policy and Procedure, building upon the Temporary COVID-19 Policy and Procedure. Provide support to employees and managers on the policy
- Conducted a market analysis review and implementation of a new dental trust administrator, life and disability carriers, and new employee-paid supplemental life and short-term disability plans
- COVID-19 Response: Quickly developed new internal procedures for safe and effective continuance of all essential HR Functions; Enhanced safety procedures for all in-person services that cannot be completed remotely; Developed leave plans incorporating new federal legislation under the Families First Coronavirus Response Act and the Emergency Paid Sick Leave Act; developed new tracking guidelines for COVID-19 reporting to comply with Senate Bill 1159 and Assembly Bill 685; and successfully created a Coronavirus Prevention Program (CPP) in accordance with Cal/OSHA Standards

Goals FY 2023-24 and FY 2024-25

- | | |
|---|------------|
| 1. Preparation for upcoming labor contracts negotiation for Albany Fire Fighters' Association (AFFA), Albany Peace Officers' Association (APOA), and (SEUI) | FY 2023-25 |
| 2. Evaluate and develop online enrollment for employees to make benefits administration more efficient | FY 2023-24 |
| 3. Develop and launch Firefighter/Paramedic recruitment campaign to fill three new positions funded from the 2022 Measure K, Emergency Services Tax | FY 2024-25 |
| 4. Research and implement training programs for employees to increase their knowledge, skills, and abilities in the areas of diversity and cultural competency, customer service, and career development. | FY 2024-25 |
| 5. Continue to monitor legal updates to ensure regulatory compliance and accountability. Update City of Albany Personnel Rules and Regulations | Continuous |
| 6. Continue to foster positive labor relations through good faith bargaining, quality customer service and open communication | Continuous |
| 7. Continue to work in coordination with City Manager to facilitate retention and recognition of employees, and work towards innovative methods to recruit a diverse pool of qualified candidates | Continuous |

Notes to the Budget

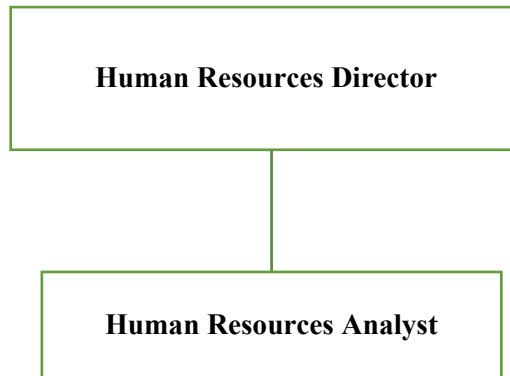
The increase in City Wide Benefits is associated with increasing costs for the retiree health care mandated by the CalPERS system.



CITY OF ALBANY

Human Resources Department

FY 2023-24 and FY 2024-25



CORE SERVICES

- Benefits administration
- Classification and compensation
- Labor and employee relations
- Recruitment, selection, and retention
- Organizational development and training
- Workers' compensation administration
- Business partner and resource for the City
- Safety & Wellness administration
- Employee Engagement
- Employee Recognition
- Equal Employment Opportunity (EEO)
- ADA Disability Coordinator (for employees)
- Policy Development

	FY2022 Actuals	Approved 2023 Budget	2023 Year to Date 4/21/23	2023 Year End Estimate	Proposed 2024 Budget	\$ Change	% Change	Proposed 2025 Budget
122 - HUMAN RESOURCES	458,582	469,339	397,448	498,751	615,121	145,782	31%	637,756
EXPENSES	458,582	469,339	397,448	498,751	615,121	145,782	31%	637,756
Salaries and Wages	168,560	252,350	185,300	238,315	320,257	67,907	27%	336,270
Benefits	49,967	77,534	56,268	73,408	106,103	28,569	37%	111,408
Insurance	26,213	39,439	28,218	37,148	55,707	16,268	41%	58,492
Retirement	11,197	18,790	14,435	18,735	30,316	11,526	61%	31,832
Taxes	12,557	19,305	13,615	17,525	20,080	775	4%	21,084
Citywide Benefits	78,526	80,000	77,391	88,302	90,911	10,911	14%	92,228
Other Expenses	161,529	59,455	78,488	98,726	97,850	38,395	65%	97,850
Dues, Memberships, Publications, and Trainings	21,029	4,100	6,761	10,000	4,100	0	0%	4,100
Administrative and Office Expenses	19,597	16,805	13,299	13,299	18,150	1,345	8%	18,150
Advertising & Promotions	0	250	194	194	500	250	100%	500
Professional Services	120,893	37,800	58,001	75,000	74,000	36,200	96%	74,000
Misc Expenses	10	500	150	150	1,000	500	100%	1,000
Utilities	0	0	83	83	100	100		100

CITY CLERK



3.3.4 CITY CLERK

CITY CLERK DEPARTMENT

The City Clerk is the keeper of the official records of the City and manages the Records System. The City Clerk prepares the agenda packet for City Council meetings, records and maintains the proceedings, and processes and distributes all official documents enacted by the City Council. In addition, the City Clerk maintains the legislative history; certifies copies of records, documents, resolutions and ordinances; receives and open bids; publishes legal notices; administers oaths; receives claims and lawsuits against the City; and prepares proclamations. The City Clerk also administers the application process to City Council Advisory Bodies, develops a Handbook for Advisory Bodies, organizes trainings for Advisory Bodies and performs additional duties associated with various City Boards/Commissions/Committees. The City Clerk delivers the Oath of Office for all employees and elected/appointed officials. The City Clerk also conducts special projects, as requested by the City Manager. The City Clerk also works in coordination with the City Manager to review and update City policy and procedures on an ongoing basis.

The City Clerk serves as the Elections Officer, which involves coordinating municipal elections every two years and special elections as they are called. The City Clerk is also the Fair Political Practices Commission filing officer, the clerk to the City Council, staff liaison to the Charter Review Committee, and serves as a Board Member of the Board of Police & Fire Pension Fund Commissioners. The City Clerk seeks to modernize records management by utilizing available technology and online tools and strives to ensure governmental transparency. In addition, the City Clerk serves as a Passport Agent.

Significant Accomplishments FY 2021-22 and FY 2022-23

- Coordinated the 2022 General Municipal Election (Ranked Choice Voting including voter outreach and education, Vote by Mail ballots, outreach for election information and methods to return ballots, and several Early Voting Ballot Drop Stop events), which included one ballot measure, five candidates for City Council, and four candidates for Board of Education
- Worked with the Alameda County Registrar of Voters Office, election equipment vendor Dominion and consultant Democracy Rising to ensure successful implementation of Ranked Choice Voting for the 2022 General Municipal Election
- Coordinated the bi-annual Advisory Body & Brown Act Training for all Advisory Body Members and staff liaisons
- Worked with Media Manager to implement hybrid meeting options for members of the public to participate in City public meetings
- Worked with Media Manager to implement new agenda automation and meeting management platform PrimeGov for City public meetings
- Provided guidance to all Advisory Body Members and staff liaisons on best practices for virtual meetings
- Obtained recertification annually from the U.S. Department of State for Albany City Hall to be a Passport Acceptance Facility to provide passport services to the community
- Implement electronic filing of FPPC Campaign Disclosure Statements for all filers
- Coordinated with City Attorney's Office to amend the City's Conflict of Interest Code adopted and incorporated by reference pursuant to the Fair Political Practices Commission Standard Conflict of Interest Code
- Coordinated with Municipal Code vendor for the reformat and reprint of Albany Municipal Code

Goals for FY 2023-24 and FY 2024-25

- | | | |
|----|--|--------------------------|
| 1. | Coordinate the 2024 election | FY 2023-24
FY 2024-25 |
| 2. | Conduct outreach to Community on Ranked Choice Voting | FY 2023-24
FY 2024-25 |
| 3. | Assist Media Manager in seeking/implementing new web hosting vendor | FY 2023-24
FY 2024-25 |
| 4. | Further the availability of electronic records | Continuous |
| 5. | Obtain further training regarding City Clerk Administration and Election Law to obtain specialized certifications | Continuous |
| 6. | Continue reviewing City website and related documents to replace to non-gender specific pronouns | Continuous |
| 7. | Assist in recruiting for Advisory Body members and coordinate with Schools to recruit for student members and student-affiliated members | Continuous |

Notes to the Budget

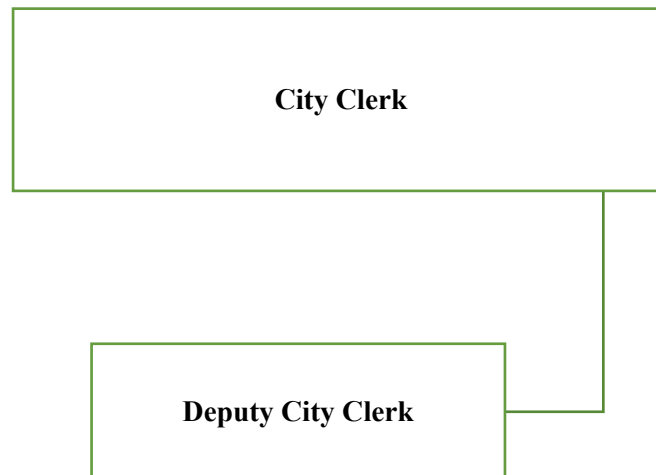
None.



CITY OF ALBANY

City Clerk Department

FY 2023-24 and FY 2024-25



CORE SERVICES

- Official record keeper for the City and manages record keeping system.
- Prepares the agenda packet for City Council meetings, records, and maintains the proceedings, and processes and distributes all official documents enacted by the City Council.
- Maintains the legislative history.
- Certifies copies of records, documents, resolutions, and ordinances; receives and opens bids; publishes legal notices; administers oaths; receives claims and lawsuits against the City; and prepares proclamations.
- Administers the application process and provides support to City Council Advisory Bodies.
- Serves as the Official Elections Officer.
- Staff liaison to the Racial Inclusivity & Social Equity Commission, support staff liaison for Policing Commission and serves as a Board Trustees of the Board of Police & Fire Pension Fund Commissioners.

	FY2022 Actuals	Approved 2023 Budget	2023 Year to Date 4/21/23	2023 Year End Estimate	Proposed 2024 Budget	\$ Change	% Change	Proposed 2025 Budget
13 - CITY CLERK	362,490	414,986	355,276	565,828	472,290	57,304	14%	536,025
131 - City Clerk - Administration	356,808	361,661	333,207	409,255	461,840	100,179	28%	483,075
EXPENSES	356,903	361,811	333,305	409,352	461,990	100,179	28%	483,225
Salaries and Wages	254,260	231,750	248,466	305,351	324,313	92,563	40%	340,529
Benefits	79,469	98,261	69,534	88,363	100,377	2,116	2%	105,396
Insurance	36,742	56,741	32,122	41,051	43,885	(12,856)	-23%	46,079
Retirement	24,894	23,791	22,756	28,366	36,959	13,168	55%	38,807
Taxes	17,833	17,729	14,656	18,946	19,533	1,804	10%	20,510
Other Expenses	23,174	31,800	15,304	15,638	37,300	5,500	17%	37,300
Dues, Memberships, Publications, and Trainings	465	5,300	4,666	5,000	10,800	5,500	104%	10,800
Administrative and Office Expenses	911	500	584	584	500	0	0%	500
Advertising & Promotions	386	500	0	0	500	0	0%	500
Professional Services	21,412	25,000	10,054	10,054	25,000	0	0%	25,000
Misc Expenses	0	500	0	0	500	0	0%	500
REVENUES	95	150	97	97	150	0	0%	150
Current Service Charges	95	150	97	97	150	0	0%	150
132 - City Clerk - Elections	5,681	53,325	22,069	156,573	10,450	(42,875)	-80%	52,950
EXPENSES	5,881	63,325	22,069	156,573	10,450	(52,875)	-83%	62,950
Other Expenses	5,881	63,325	22,069	156,573	10,450	(52,875)	-83%	62,950
Dues, Memberships, Publications, and Trainings	391	750	0	0	450	(300)	-40%	450
Administrative and Office Expenses	490	50,050	6,559	6,559	0	(50,050)	-100%	50,000
Professional Services	5,000	12,500	15,496	150,000	10,000	(2,500)	-20%	12,500
Misc Expenses	0	25	14	14	0	(25)	-100%	0
REVENUES	200	10,000	0	0	0	(10,000)	-100%	10,000
Current Service Charges	200	10,000	0	0	0	(10,000)	-100%	10,000

FINANCE



3.3.5 FINANCE

FINANCE DEPARTMENT

The Finance Department coordinates the preparation and publication of the biennial operating budget, annual update of the master fee schedule, annual financial statements, and, in conjunction with the Public Works Department, the biennial update of the five-year capital improvement plan. The Department works with an outside auditing firm to conduct a Comprehensive Annual Financial Report (CAFR) that is produced to the City Council annually. The Department performs operating functions of cash receipts, accounts payable, payroll, revenue invoicing, administration of bonded debt, and financial reporting for special revenues, grants, and investments. The Department conducts monthly bank reconciliations and monitors the City's budget on an ongoing basis. Additionally, the Department maintains the formal accounting records for the City, and issues quarterly financial reports to the City Council. Special projects related to finance and accounting are performed as needed.

The Department also oversees the administration of certain assessments and taxes and provides technical analysis of funding mechanisms to the City Manager and City Council. In coordination with the City Manager, the Department develops policy and procedures to ensure compliance with current accounting and financial standards, and seeks to plan for long-range budgeting including development and review of several policies including: reserve fund, asset management, debt management and cash management. The Department works towards streamlining processes for customers to the maximum extent practicable by utilizing available technology and online tools. The Department assists both internal and external customers. Staff supports other City departments in budget analysis, billing and collections, and contracts and vendor payments.

Significant Accomplishments FY 2021-22 and FY 2022-23

- Reduction of Audit Findings from 9 to 1
- Retaining an Investment Manager by issuing an RFP and administering the interview and selection process, then working with the selected firm to create an investment plan
- Implement an online payment portal for payments of permits, business licenses, dog licenses, and other general bills
- Administration of the City's American Rescue Plan Act allocation, including all required reporting to Treasury

Goals for FY 2023-24 and FY 2024-25

- | | |
|---|------------|
| 1. Address the last audit finding regarding year end close | FY 2023-24 |
| 2. Fully implement the proposed investment strategy with the help of the City's Investment Manager, based on the updated City Investment Policy | FY 2023-24 |
| 3. Implement third party administration of the City's business license applications, renewals, and audits | FY 2023-24 |
| 4. Prepare an RFP for audit services per State law requiring a new auditor every 5 years | FY 2023-24 |
| 5. Complete a review of Business License taxes and bring a proposal to Council for a potential ballot measure updating the municipal code based on new information gathered through the third-party administrator | FY 2024-25 |
| 6. Present a comprehensive long-term plan to assist the City with outstanding obligations and future asset replacement needs | FY 2024-25 |
| 7. Assist with identification of additional revenue measures for City Services | Continuous |

Notes to the Budget

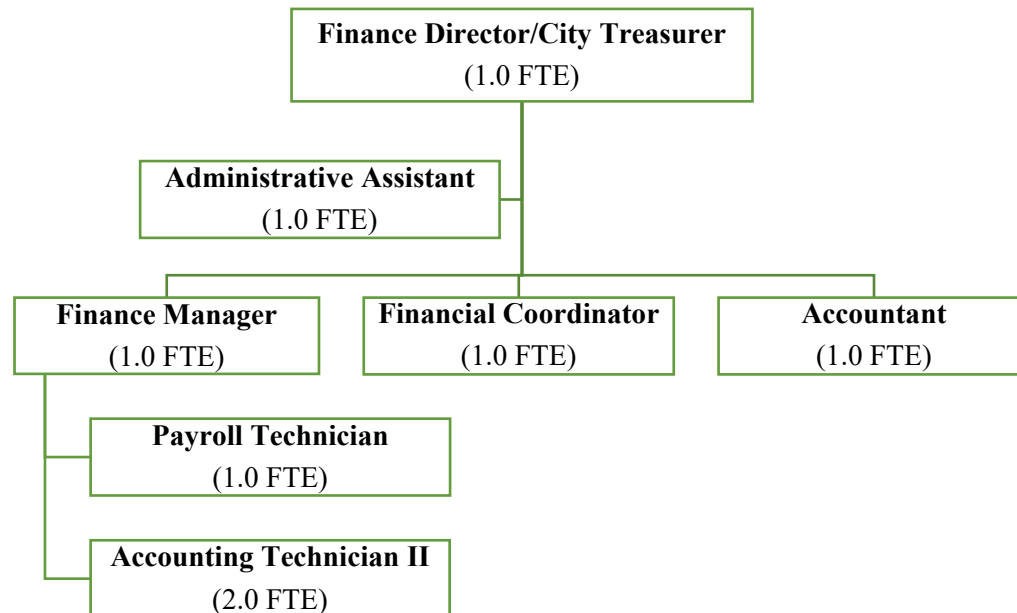
None.



CITY OF ALBANY

Finance Department

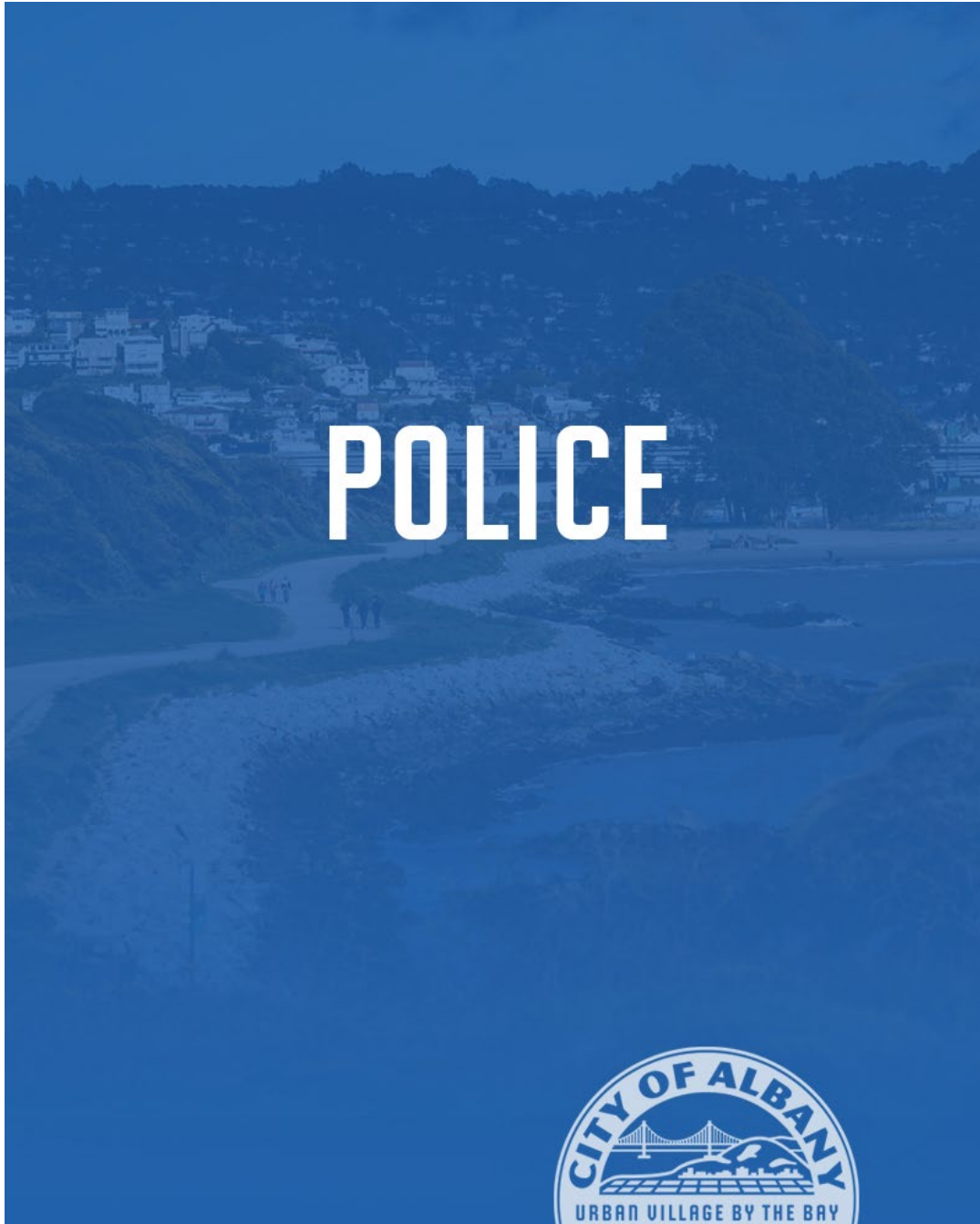
FY 2023-24 and FY 2024-25



CORE SERVICES

- Biennial operating budget
- Master fee schedule
- Financial statements
- Assists with biennial update of the five-year Capital Improvement Plan
- Comprehensive Annual Financial Report (CAFR)
- Cash receipts
- Accounts payable
- Payroll
- Revenue invoicing
- Administration of bonded debt
- Financial reporting for special revenues, grants, debt, and investments
- Bank reconciliations
- Quarterly financial reports
- Staff Liaison to Financial Advisory Committee

	FY2022 Actuals	Approved 2023 Budget	2023 Year to Date 4/21/23	2023 Year End Estimate	Proposed 2024 Budget	\$ Change	% Change	Proposed 2025 Budget
17 - FINANCE & ADMINISTRATIVE SVCS	1,229,570	1,147,670	985,565	1,184,274	1,392,325	244,655	21%	1,448,039
EXPENSES	1,234,230	1,162,470	988,861	1,187,774	1,434,325	271,855	23%	1,490,039
Salaries and Wages	625,137	691,157	576,511	710,421	811,352	120,195	17%	851,920
Benefits	231,091	225,263	199,830	245,065	302,923	77,660	34%	318,069
Insurance	144,670	125,835	121,559	147,205	178,300	52,465	42%	187,215
Retirement	41,523	46,553	37,324	47,049	65,498	18,945	41%	68,773
Taxes	44,898	52,875	40,946	50,811	59,125	6,250	12%	62,081
Other Expenses	378,002	246,050	212,520	232,288	320,050	74,000	30%	320,050
Dues, Memberships, Publications, and Trainings	1,195	3,750	2,370	2,370	4,000	250	7%	4,000
Administrative and Office Expenses	55,392	33,300	41,397	45,000	54,550	21,250	64%	54,550
Professional Services	261,046	180,000	122,524	130,000	230,000	50,000	28%	230,000
Rental Expense	2,001	1,500	1,501	2,000	2,000	500	33%	2,000
Utilities	30,007	27,250	24,570	32,760	27,250	0	0%	27,250
Misc Expenses	6,207	250	18,457	18,457	250	0	0%	250
Equipment	22,155	0	1,701	1,701	2,000	2,000		2,000
REVENUES	4,660	14,800	3,296	3,500	42,000	27,200	184%	42,000
Current Service Charges	4,660	14,800	3,296	3,500	42,000	27,200	184%	42,000



3.3.6 POLICE

Police Department

The Albany Police Department is responsible for the preservation of public peace, enforcement of laws, protection of life and property, and providing police related services to the community. These responsibilities are accomplished through proactive police patrol, traffic enforcement, criminal investigation, and administrative support services. Authorized full and part-time staffing currently consists of twenty-six sworn peace officers, eight dispatchers, and support staff.

The Albany Police Department focuses on crime prevention through active community outreach, including Neighborhood Educational Presentations, Coffee with a Cop, School Presentations, National Night Out, and Albany Police Activities League youth services programs. The department is a partner in blighted property mitigation and code enforcement. The department works closely with Albany Cares to assist those experiencing homelessness connect with services.

The police department maintains a 24-hour Public Safety Answering Point (PSAP) for 911 emergency police, fire and medical dispatch, as well as routine telecommunications services for these three professional disciplines. Contract dispatch services are also provided to the Kensington Police Protection and Community Services District. The PSAP utilizes a modern Computer Aided Dispatch and Records Management System which is integrated with mobile computers in each police patrol vehicle.

Significant Accomplishments FY 2019-20 and FY 2020-21

- Received approval from the City Council to establish a Mobile Crisis Team
- Launched CitizenRIMS to offer the community access to crime mapping and provide additional transparency on police activity in the community
- Hosted National Night Out with 35 blocks participating
- Started reporting RIPA Data to the Department of Justice
- Promoted two sergeants due to retirements
- Deployed Lifevac in all patrol cars (choking rescue device)
- Transitioned from Universal Crime Reporting to the California Incident Based Reporting System
- Received the Gold Standard Award for excellence in Law Enforcement Policy Management from Lexipol
- Implemented a new chaplain program

Goals for FY 2023-24 and FY 2024-25

- | | | |
|-----|---|------------|
| 1. | Continue to “green” our fleet with more hybrid or alternative powered vehicles | FY 2023-24 |
| 2. | Explore supplemental training for staff outside the normal law enforcement training programs. | FY 2023-24 |
| 3. | Increase frequency of community outreach events | FY 2023-24 |
| 4. | Evaluate capabilities and resources needed to updated Department strategic plan | FY 2023-24 |
| 5. | Coordinate with Human Resources to fill vacant police officer and parking enforcement positions | FY 2023-24 |
| 6. | Expand Officer Wellness Resources | FY 2023-24 |
| 7. | Develop a Community Academy | FY 2024-25 |
| 8. | Develop new educational/outreach programs to further enhance existing community outreach and engage the community. | Continuous |
| 9. | Continue training and enrichment programs focused on diversity, equity and inclusivity to help ensure equality in our services and department culture | Continuous |
| 10. | Further expand on a variety of communication tools to connect with the community. | Continuous |

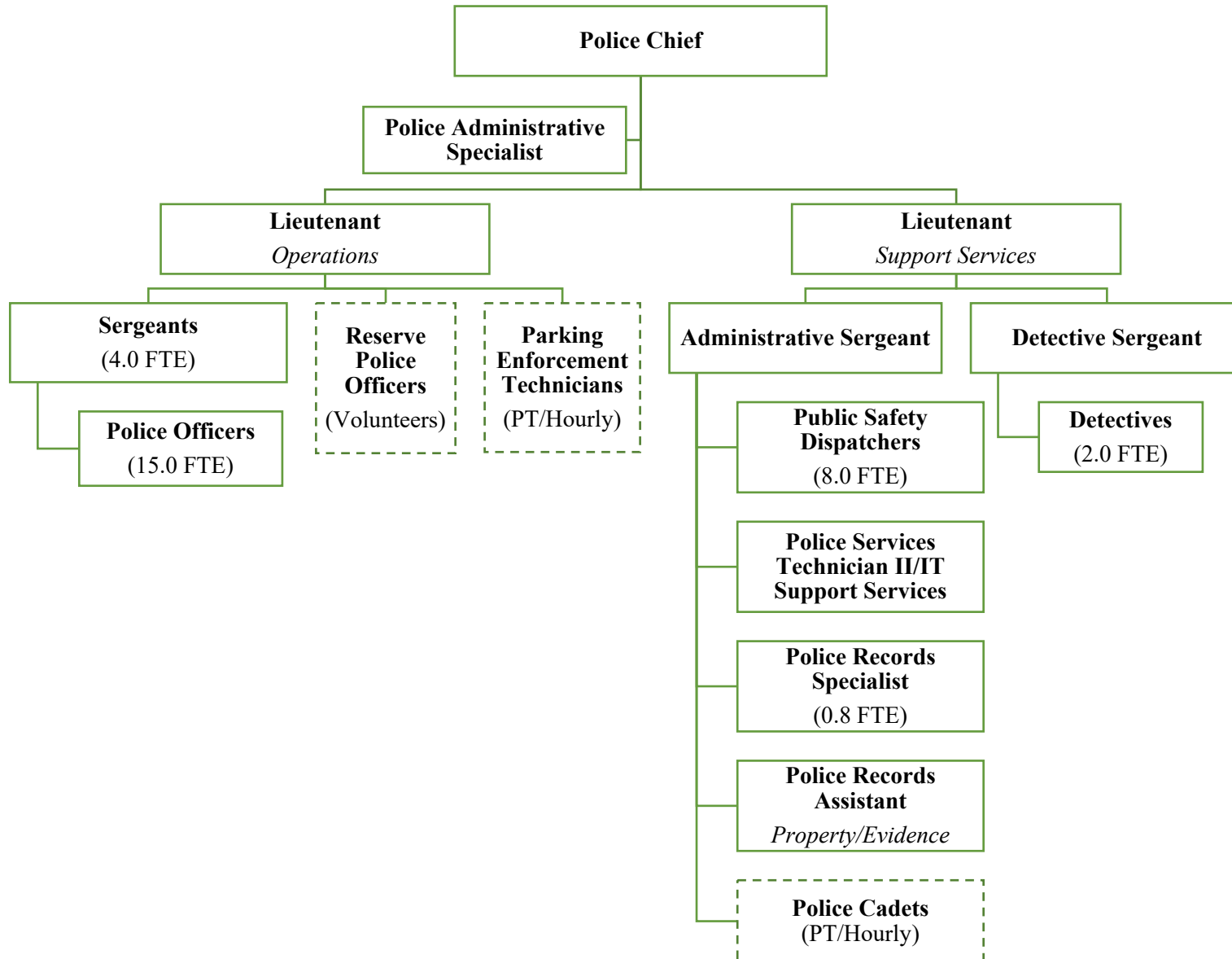
Notes to the Budget



CITY OF ALBANY

Police Department

FY 2023-24 and FY 2024-25





CITY OF ALBANY

Police Department

FY 2023-24 and FY 2024-25

MISSION

THE MISSION OF THE ALBANY POLICE DEPARTMENT IS TO PROVIDE THE HIGHEST QUALITY POLICE SERVICES THROUGH EFFICIENT AND PROFESSIONAL POLICING.

VISION

WE WORK IN PARTNERSHIP WITH OUR COMMUNITY TO MAINTAIN A FOUNDATION OF TRUST AND COOPERATION TO ENHANCE SAFETY AND QUALITY OF LIFE.

VALUES

SERVICE	We are committed to protecting our community and responding to the needs of its citizens.
PROFESSIONALISM	We value our integrity, honesty, and compassion, and we embrace accountability, continuous learning and personal improvement.
PRIDE	We are driven by a desire to strive for excellence, and focus on results.
TEAMWORK	We pledge cooperation, flexibility, open mindedness, and respect for one another.
DEDICATION	We are committed to our mission, our community, our profession and ourselves.

CORE SERVICES

- Preservation of public peace, enforcement of laws, protection of life and property, and providing police related services to the community.
- Proactive police patrol, traffic enforcement, criminal investigation, and administrative support services.
- Crime prevention through active community outreach, including Neighborhood Educational Presentations, Coffee with a Cop, School Presentations, National Night Out, and Albany Police Activities League youth services programs.
- Assist with blighted property mitigation and code enforcement.
- Assist Albany CARES program
- 24-hour Public Safety Answering Point (PSAP) for 911 emergency police, fire and medical dispatch.
- Receiving, classifying, recording, and storing evidence and property
- Administration and Management of the Police Department's computerized Records Information Management System (RIMS)
- Coordinate with the District Attorney's office to manage case outcomes
- Parking Enforcement

	FY2022 Actuals	Approved 2023 Budget	2023 Year to Date 4/21/23	2023 Year End Estimate	Proposed 2024 Budget	\$ Change	% Change	Proposed 2025 Budget
19 - POLICE	6,880,814	7,545,764	5,407,918	6,729,635	7,761,655	215,891	3%	8,142,305
191 - POLICE/ADMINISTRATION	893,733	1,141,883	625,702	809,693	1,017,740	(124,143)	-11%	1,070,019
EXPENSES	1,238,473	1,529,725	954,226	1,208,819	1,405,582	(124,143)	-8%	1,457,861
Salaries and Wages	651,342	836,887	491,938	636,548	720,934	(115,953)	-14%	756,981
Benefits	209,226	254,138	154,529	193,704	247,548	(6,590)	-3%	259,925
Insurance	72,311	72,587	52,282	64,608	80,491	7,904	11%	84,516
Retirement	127,215	169,403	95,108	120,108	157,190	(12,213)	-7%	165,050
Taxes	9,700	12,148	7,138	8,988	9,867	(2,281)	-19%	10,360
Other Expenses	377,906	438,700	307,759	378,566	437,100	(1,600)	0%	440,955
Dues, Memberships, Publications, and Trainings	136,638	154,000	83,737	100,000	159,000	5,000	3%	159,000
Administrative and Office Expenses	35,899	51,500	18,606	25,000	48,500	(3,000)	-6%	48,500
Supplies	9,225	4,800	10,599	12,000	1,200	(3,600)	-75%	1,200
Professional Services	114,301	131,000	119,769	130,000	128,500	(2,500)	-2%	132,355
Rental Expense	0	1,000	0	0	1,000	0	0%	1,000
Utilities	55,339	46,200	46,175	61,566	46,200	0	0%	46,200
Safety Supplies	24,914	30,200	27,682	30,000	32,700	2,500	8%	32,700
Equipment	1,541	20,000	1,191	20,000	20,000	0	0%	20,000
Vehicle/Equipment Maintenance	0	0	0	0	0	0	0%	0
REVENUES	344,740	387,842	328,523	399,126	387,842	0	0%	387,842
Licenses and Permits	2,250	3,000	2,250	2,250	3,000	0	0%	3,000
Fines and Forfeitures	233,193	270,000	211,808	282,411	270,000	0	0%	270,000
Revenues from Other Agencies	0	5,000	0	0	5,000	0	0%	5,000
Current Service Charges	108,990	109,742	114,435	114,435	109,742	0	0%	109,742
Other Revenue	308	100	30	30	100	0	0%	100
192 - POLICE/OPERATIONS	4,783,188	4,821,679	3,616,576	4,456,255	5,095,525	273,846	6%	5,342,391
EXPENSES	4,783,188	4,821,679	3,616,576	4,456,255	5,095,525	273,846	6%	5,342,391
Salaries and Wages	3,579,494	3,483,170	2,760,367	3,373,867	3,906,071	422,901	12%	4,101,375
Benefits	863,091	1,010,309	607,537	757,438	1,031,254	20,945	2%	1,082,817
Insurance	305,592	418,617	197,816	250,941	359,116	(59,501)	-14%	377,072
Retirement	501,231	541,188	370,402	457,402	620,548	79,360	15%	651,575
Taxes	56,268	50,504	39,320	49,095	51,590	1,086	2%	54,170
Other Expenses	340,604	328,200	248,672	324,950	158,200	(170,000)	-52%	158,200
Supplies	34,772	30,000	20,126	30,000	30,000	0	0%	30,000
Professional Services	205,980	220,000	158,327	200,000	50,000	(170,000)	-77%	50,000
Rental Expense	12,300	14,000	7,363	14,000	14,000	0	0%	14,000
Utilities	3,579	2,200	2,962	3,950	2,200	0	0%	2,200
Equipment	599	2,000	891	2,000	2,000	0	0%	2,000
Vehicle/Equipment Maintenance	83,374	60,000	59,003	75,000	60,000	0	0%	60,000

	FY2022 Actuals	Approved 2023 Budget	2023 Year to Date 4/21/23	2023 Year End Estimate	Proposed 2024 Budget	\$ Change	% Change	Proposed 2025 Budget
193 - POLICE/SUPPORT SERVICES	1,203,894	1,582,202	1,165,640	1,463,687	1,648,390	66,188	4%	1,729,895
EXPENSES	1,203,894	1,582,202	1,165,640	1,463,687	1,648,390	66,188	4%	1,729,895
Salaries and Wages	904,344	1,160,721	842,763	1,058,682	1,209,417	48,696	4%	1,269,888
Benefits	283,618	404,381	284,232	360,405	420,673	16,292	4%	441,707
Insurance	142,749	205,531	152,870	195,573	232,026	26,495	13%	243,627
Retirement	71,936	107,574	66,633	83,888	99,342	(8,232)	-8%	104,309
Taxes	68,933	91,276	64,729	80,944	89,305	(1,971)	-2%	93,770
Other Expenses	15,932	17,100	38,646	44,600	18,300	1,200	7%	18,300
Supplies	8,432	9,600	6,978	9,600	10,800	1,200	13%	10,800
Rental Expense	7,500	7,500	31,668	35,000	7,500	0	0%	7,500

FIRE



3.3.7 FIRE

FIRE DEPARTMENT

The Albany Fire Department is an ISO Class 2 agency providing fire prevention, and fire and emergency medical response services for the community. The Department's primary divisions include Administration, Fire Prevention, Fire Emergency Operations, and Emergency Medical Services. The Department also serves as lead, in coordination with the City Manager, regarding the management of the City's Community Preparedness and Resiliency Programs.

FIRE ADMINISTRATION DIVISION

The Administration Division is responsible for planning and tracking the financial, organizational, and developmental aspects of the Department, which are essential for operational readiness. These include fleet and equipment management, facilities, personnel, budgeting, operational programs, community relations, public education, fire investigations and fire prevention. The Fire Chief, assigned to the Fire Administration Division, provides leadership to the department.

FIRE PREVENTION DIVISION

The Department's Fire Prevention Division provides fire and life safety consultation, plan checks, and inspections for projects in existing buildings, occupancies, and new developments. The Fire Prevention Division reviews plans for these construction projects to ensure compliance with the City Municipal and State Fire Codes. Annually, Fire Prevention Inspectors performs Fire and Life safety inspections in all multi-family residential buildings, with three or more units, all businesses, that are not home-based, all public and private schools, and senior living facilities. The Department has an established comprehensive fire inspection database to effectively manage and maintain inspection records.

FIRE EMERGENCY OPERATIONS DIVISION

The Fire Emergency Operations Division responds to a variety of emergency and non-emergency calls for service. Emergency responses include fire suppression, emergency medical incidents, hazardous materials threats, and various technical and water rescue incidents. The Division is comprised of two engines (one is a reserve), one 75-foot ladder truck, two ambulances (one is a reserve), two type-six wildland engines (one is a reserve), a command vehicle and fire inspector staff vehicle.

Albany Fire personnel respond to structure fire incidents with an Albany fire engine, ladder truck, and automatic-aid from Berkeley Fire Department, to meet the NFPA 1710 Standard. If necessary, additional mutual-aid assistance is received from neighboring agencies. Albany Fire personnel respond to wildland fire incidents with one engine and a four-wheel drive brush truck, along with mutual aid engines from Alameda and surrounding counties. The Department responded to 1879 incidents in Fiscal Year 2021-22 and 2270 (estimated) incidents in Fiscal year 2022-23, six of which were major wildland fires in the State, including the Dixie Fire, that encompassed five Northern California Counties, the Caldor Fire near Lake Tahoe and the KNP Complex in Kings National Park. The Department is part of the California Office of Emergency Services (OES)

resource ordering and status system (ROSS). Over the past 15 years the Department has responded to over thirty-nine requests for major wildfires throughout the state.

Hazardous materials incidents are mitigated with at least one advanced life support (ALS) engine and if necessary, specifically equipped hazardous material units from Berkeley, Oakland, and Alameda County Fire Departments.

All freeway incident responses include our ALS ambulance, ALS engine, and the ALS ladder truck, along with assistance from Berkeley, Richmond, and El Cerrito Fire Departments.

The Department has seven certified rescue swimmers who can deploy from the Albany Waterfront to perform open water rescue operations. The Department also coordinates with the US Coast Guard, Berkeley, Oakland, and Alameda County rescue boats.

EMERGENCY MEDICAL SERVICES DIVISION

The Emergency Medical Services (EMS) Division is responsible for ambulance transport, First-Responder ALS units, quality assurance and clinical education. This includes training, license verification, and certification of paramedics. The department utilized a Physician as our Medical Director and a Registered Nurse, as our Quality Assurance Nurse/Educator, together they help maintain the high level of skill and knowledge our personnel need when caring for their patients. Albany Fire Paramedics follow guidelines developed by the Alameda County Emergency Medical Services Agency, for the delivery of emergency medical and transport services, including specialized treatment and transport to definitive care. The City retains Advanced Life Support (ALS) transporting rights under 1797.201 and 1797.224 of the California Health and Safety Code. The Division aims to provide ALS care and transport that exceeds Alameda County EMS requirements. During Fiscal Years 2021-22 and 2022-23 (estimated) the Department responded to 4,149 calls for service, of which 3,108 were medical emergencies, this represents 74.9% of all AFD responses.

Significant Accomplishments FY 2020-21 and FY 2021-22

- Maintained an average median response time for all medical calls in the City of Albany of 3 minutes and 14 seconds.
- Inspected 100% of businesses, apartments, and state-mandated inspections.
- Fire suppression units outperformed the National Fire Protection Association (NFPA) response standard of 9 minutes and 20 seconds 90% of the time.

- Designed and took delivery of our new Pierce type-1 engine with features that improve safety for personnel through a “clean-cab” design, reduces greenhouse gas emissions from Idle-reduction technology and improved maneuverability from rear-wheel suspension design.
- Responded to multiple major wildfire incidents as part of the California Master Mutual-Aid plan through the California Office of Emergency Services (OES) resource ordering and status system (ROSS)
- Established training agreement with Berkeley Fire Department providing Fire and EMS training to AFD personnel helping to improve service provided to our community, and the safety and performance of emergency personnel.
- Purchased two Lucas 3 Chest Compression Systems, three LifePak 15 V4 monitor/defibrillators and one Stryker Power Pro gurney, replacing equipment that had reached its service life.
- Clinical review of 100% of all Patient Care Reports, helping to assure the highest level of care is being provided by Albany FD paramedics.
- Executed a Virtual Evacuation Drill for the entire city using the evacuation management platform Zonehaven and the mass notification system AC Alert to alert and warn residents of potential hazards and emergency situations in Albany.
- Restarted the Albany Community Emergency Response Team (CERT) in a shared cooperative effort with the Albany CERT Inc. post Covid-19. AFD personnel introduced Hybrid training before returning to in-person training. Completed first CERT FEMA classes in October 2022 and will continue to offer two training classes a year (Spring/Fall) moving forward.
- Certified and trained two additional Water Rescue Swimmers to increase our Water Rescue Team from five to seven swimmers.
- Established First-Responder Wellness program and Peer Support Team.
- Improved fire suppression capabilities on Albany Hill by adding a fire hydrant at the top of Albany Hill.
- Updated our fleet of portable radios. This provides a higher temperature resistance rating and allows for the new encryption requirements. This also allowed us to provide portable radios to the Police Department during the recent EBRCSA failure.

Goals for FY 2023-24 and FY 2024-25

- | | | |
|----|---|------------|
| 1. | Complete Emergency Operations Planning process, ensure the EOP compliance with all local, state, and federal guidelines. | FY 2023-24 |
| 2. | Recruit and hire three additional Firefighter/Paramedics increasing our daily minimum staffing to 7-personnel. | FY 2023-24 |
| 3. | Recruit and hire a Community Engagement Specialist to provide preparedness and resiliency training and outreach to our community. | FY 2023-24 |
| 4. | Design and purchase new ambulance to replace nine-year old frontline ambulance. | FY 2023-24 |
| 5. | Explore the use of alternate destination and transportation options to optimize the use of Albany's limited medical resources. | FY 2023-24 |
| 6. | Evaluate opportunities to establish a cooperative regional training center in the East Bay that can be utilized by Albany, Berkeley, El Cerrito, and Richmond Fire Departments. | FY 2024-25 |
| 7. | Maintain an average median response time for all medical calls in the City of Albany of 3 minutes and 30 seconds. | Continuous |
| 8. | Continue to provide robust disaster preparedness awareness and training programs. | Continuous |

Notes to the Budget

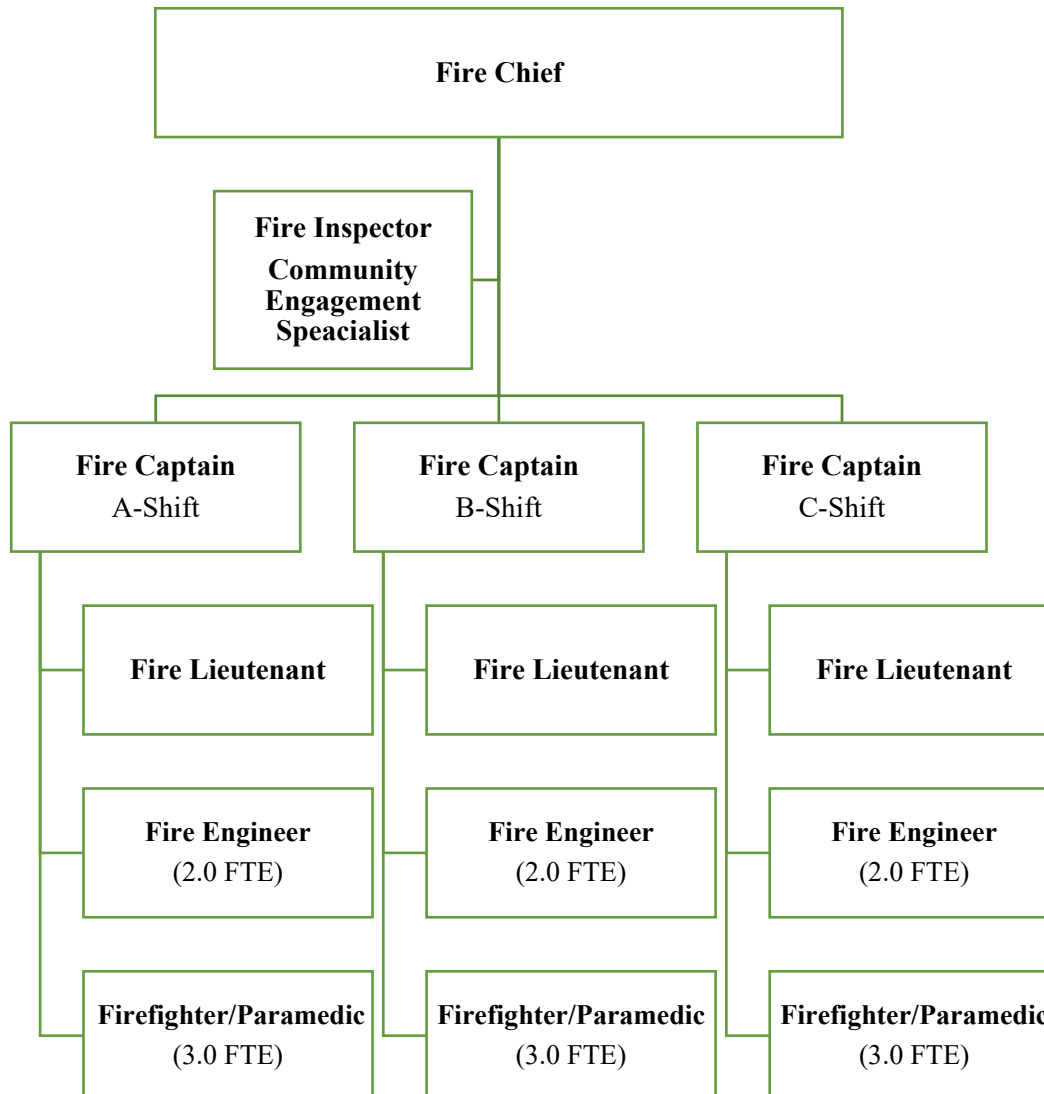
With the passage of the Emergency Medical Services, Advanced Life Support, and Fire Protection Tax in November 2022, recruitment has begun for three additional Fire Fighter/Paramedics. The cost for these positions is split between the General Fund and the EMS Fund, increasing salaries in both funds. However, passage of the tax decreased the budgeted transfer of General Fund monies to support the EMS Fund by the planned \$500,000, approximately.



CITY OF ALBANY

Fire Department

FY 2023-24 and FY 2024-25



CORE SERVICES

- Responding to a variety of emergency and non-emergency calls for service directly impacting Public Safety and Public Health.
- Fire suppression, emergency medical incidents, hazardous materials threats, and various technical and water rescue incidents.
- Manage EOC and Resiliency Programs, provide City Disaster Service Worker training.
- Managing, and enhancing, the Emergency Operations Plan and Disaster Preparedness education programs, to increase community resilience.
- Major wildland fire response
- Open-Water rescue
- Ambulance transport via Advanced Life Support (ALS) transporting rights under 1797.201 and 1797.224 of the California Health and Safety Code.
- Fire Prevention inspection, consultation, and plan review.
- Vegetation management on Albany Hill to prevent wildfires.

	FY2022 Actuals	Approved 2023 Budget	2023 Year to Date 4/21/23	2023 Year End Estimate	Proposed 2024 Budget	\$ Change	% Change	Proposed 2025 Budget
20 - FIRE General Fund and EMS Fund Combined	3,195,663	3,813,588	2,389,105	3,268,831	3,456,750	(356,838)	-9%	3,604,612
EXPENSES	5,838,149	6,054,158	4,545,872	5,689,760	6,695,000	640,842	11%	6,899,862
REVENUES	2,642,486	2,240,570	2,156,766	2,420,929	3,238,250	997,680	45%	3,295,250
0001 - General Fund	3,198,433	3,813,588	2,057,925	3,268,832	3,456,750	(356,838)	-9%	3,604,612
Expenses	3,095,772	3,239,487	2,431,998	3,015,430	3,435,333	195,846	6%	3,490,569
Transfer to EMS (Expense)	819,634	872,351	0	634,331	319,667	(552,684)	-63%	412,293
Revenue	716,973	298,250	374,073	380,929	298,250	0	0%	298,250
201 - FIRE ADMINISTRATION	(547,835)	(98,191)	(262,817)	(242,552)	(129,488)	(31,297)	32%	(122,722)
EXPENSES	169,138	200,059	111,256	138,377	168,762	(31,297)	-16%	175,528
Salaries and Wages	134,045	143,936	78,580	101,580	118,312	(25,624)	-18%	124,228
Benefits	19,363	25,423	19,727	27,274	17,000	(8,423)	-33%	17,850
Insurance	2,138	9,628	8,647	13,560	1,682	(7,946)	-83%	1,766
Retirement	6,990	6,685	5,071	6,376	7,801	1,116	17%	8,191
Taxes	10,234	9,110	6,008	7,338	7,517	(1,593)	-17%	7,893
Other Expenses	15,730	30,700	12,950	9,523	33,450	2,750	9%	33,450
Dues, Memberships, Publications, and Trainings	1,332	2,000	523	523	2,900	900	45%	2,900
Administrative and Office Expenses	9,372	11,700	7,979	9,000	17,050	5,350	46%	17,050
Advertising & Promotions	805	1,000	0	0	1,500	500	50%	1,500
Supplies	0	2,000	0	0	2,000	0	0%	2,000
Professional Services	4,200	12,000	4,448	4,448	8,000	(4,000)	-33%	8,000
Equipment	21	2,000	0	0	2,000	0	0%	2,000
REVENUES	716,973	298,250	374,073	380,929	298,250	0	0%	298,250
Licenses and Permits	39,077	31,000	28,711	28,711	31,000	0	0%	31,000
Revenues from Other Agencies	509,845	100,000	197,153	197,153	100,000	0	0%	100,000
Current Service Charges	167,756	167,100	148,144	155,000	167,100	0	0%	167,100
Other Revenue	295	150	66	66	150	0	0%	150
202 - FIRE/SUPPRESSION	2,926,634	3,039,428	2,320,742	2,877,052	3,266,571	227,143	7%	3,315,041
EXPENSES	2,926,634	3,039,428	2,320,742	2,877,052	3,266,571	227,143	7%	3,315,041
Salaries and Wages	2,147,496	2,206,406	1,662,665	2,062,665	2,138,223	(68,183)	-3%	2,245,134
Benefits	511,485	588,992	440,049	554,723	656,771	67,779	12%	689,610
Insurance	216,802	243,809	185,853	237,526	273,007	29,198	12%	286,657
Retirement	264,120	313,313	230,404	287,904	358,482	45,169	14%	376,406
Taxes	30,563	31,870	23,793	29,293	25,282	(6,588)	-21%	26,546

	FY2022 Actuals	Approved 2023 Budget	2023 Year to Date 4/21/23	2023 Year End Estimate	Proposed 2024 Budget	\$ Change	% Change	Proposed 2025 Budget
Other Expenses	267,653	244,030	218,028	259,664	471,577	227,547	93%	380,297
Dues, Memberships, Publications, and Trainings	16,260	19,700	14,972	16,000	65,700	46,000	234%	22,700
Administrative and Office Expenses	11,749	14,000	6,888	10,000	14,500	500	4%	14,500
Supplies	35,480	41,400	16,275	25,000	95,300	53,900	130%	48,000
Professional Services	7,397	21,000	3,800	8,000	54,000	33,000	157%	56,000
Rental Expense	820	8,480	519	800	14,480	6,000	71%	15,000
Utilities	44,505	46,400	39,865	53,154	46,400	0	0%	46,400
Misc Expenses	3,774	6,400	4,598	4,598	6,400	0	0%	6,400
Equipment	59,265	20,000	62,112	62,112	91,547	71,547	358%	91,547
Vehicle/Equipment Maintenance	88,402	66,650	68,997	80,000	83,250	16,600	25%	79,750
	0							
203 - FIRE/EMS	819,634	872,351	0	634,331	319,667	(552,684)	-63%	412,293
EXPENSES	819,634	872,351	0	634,331	319,667	(552,684)	-63%	412,293
Other Expenses	819,634	872,351	0	634,331	319,667	(552,684)	-63%	412,293
Transfer to EMS	819,634	872,351	0	634,331	319,667	(552,684)	-63%	412,293

	FY2022 Actuals	Approved 2023 Budget	2023 Year to Date 4/21/23	2023 Year End Estimate	Proposed 2024 Budget	\$ Change	% Change	Proposed 2025 Budget
1002 - EMS Fund - Deficit (Surplus)	(2,770)	0	331,180	(0)	0	0		0
Expenses	2,742,377	2,814,671	2,113,874	2,674,331	3,259,667	444,996	16%	3,409,293
Revenue	1,925,513	1,942,320	1,782,693	2,040,000	2,940,000	997,680	51%	2,997,000
Transfer from GF (Revenue)	819,634	872,351	0	634,331	319,667	(552,684)	-63%	412,293
201 - FIRE ADMINISTRATION	(1,699,080)	(1,685,162)	(1,542,693)	(1,800,000)	(2,684,500)	(999,338)	59%	(2,741,500)
EXPENSES	23,143	15,500	0	0	15,500	0	0%	15,500
Other Expenses	23,143	15,500	0	0	15,500	0	0%	15,500
Administrative and Office Expenses	23,143	15,500	0	0	15,500	0	0%	15,500
REVENUES	1,722,223	1,700,662	1,542,693	1,800,000	2,700,000	999,338	59%	2,757,000
EMS Property Tax	914,081	982,662	1,000,000	1,000,000	1,900,000	917,338	93%	1,957,000
EMS Current Service Charges	808,142	718,000	542,693	800,000	800,000	82,000	11%	800,000
203 - FIRE/EMS	1,696,310	1,685,162	1,873,874	1,800,000	2,684,500	999,338	59%	2,741,500
EXPENSES	2,719,234	2,799,171	2,113,874	2,674,331	3,244,167	444,996	16%	3,393,793
Salaries and Wages	1,954,120	1,949,905	1,514,305	1,870,805	2,216,683	266,778	14%	2,327,517
Benefits	496,045	556,206	423,918	531,166	718,844	162,638	29%	754,786
Insurance	236,745	256,485	204,691	258,264	357,636	101,151	39%	375,518
Retirement	231,400	271,526	197,447	246,072	334,650	63,124	23%	351,383
Taxes	27,899	28,195	21,780	26,830	26,558	(1,637)	-6%	27,886
Other Expenses	269,068	293,060	175,650	272,359	308,640	15,580	5%	311,490
Dues, Memberships, Publications, and Trainings	(1,604)	15,700	12,216	12,216	18,500	2,800	18%	19,850
Administrative and Office Expenses	8,649	11,000	5,520	8,000	12,000	1,000	9%	12,500
Supplies	49,285	44,500	34,815	40,000	48,500	4,000	9%	48,500
Professional Services	109,098	115,060	79,749	100,000	115,860	800	1%	115,860
Utilities	31,726	33,100	28,832	38,443	33,100	0	0%	33,100
Equipment	35,422	36,000	2,526	36,000	52,500	16,500	46%	52,500
Vehicle/Equipment Maintenance	36,493	37,700	11,993	37,700	28,180	(9,520)	-25%	29,180
REVENUES	1,022,924	1,114,009	240,000	874,331	559,667	(554,342)	-50%	652,293
Transfer In from Pension Tax Fund	203,290	241,658	240,000	240,000	240,000	(1,658)	-1%	240,000
Transfer In from GF	819,634	872,351		634,331	319,667	(552,684)	-63%	412,293

PUBLIC WORKS



PUBLIC WORKS DEPARTMENT

The Public Works Department operates and maintains City-owned facilities, including buildings, parks, open space areas, and infrastructure systems and oversees the City's Capital Improvement Program. The Department works in close coordination with the City's other Departments to build major improvement projects throughout the City, provide safe and functional community facilities, and maintain ongoing coordination efforts with local, regional, and state regulatory agencies. More information and resources are available at <http://www.albanyca.org/public-works>.

MAINTENANCE PROGRAMS

Generally, the Public Works Department is responsible for management of all City-owned infrastructure and property. The Department leverages a combination of in-house Maintenance Crew staff and contract services to perform both emergency and routine work, as appropriate to the task at hand.

Buildings & Facilities

Public Works is responsible for property management in City Buildings and Facilities, including the Albany Civic Center (comprised of the Emergency Operations Center, City Hall, Police Department, and Fire Station), Albany Community Center, Albany Senior Center, the Senior Center Annex, City Park restrooms, and the Public Works Maintenance Center. Common tasks include all general property management, such as janitorial services, minor repairs, utilities, fire/security systems, as well as coordinating specialized services for inspections, larger repairs, and cyclical maintenance.

Parks

The Public Works and Recreation Departments partner to provide safe and comfortable spaces for the community to enjoy the outdoors at City Parks. Public Works is responsible for facility and landscape management for the Dartmouth Tot Lot, Jewel's Terrace Park, Memorial Park, Ocean View Park, Peggy Thomsen Pierce Street Park, and the Ohlone Greenway. The Department oversees regular maintenance and repair including annual turf refresh, graffiti removal, trash management, playground equipment maintenance and repair, tree planting and pruning, and updates to park facilities such as benches, grills, and dog park amenities. The City's Parks Maintenance program is funded in part by [Measure M Parks & Open Space Parcel Tax](#) (Measure M) revenues and Lighting and Landscaping Assessment District 1988-1 (LLAD 88-1) fee revenues.

Public Right-Of-Way (ROW)

Public Works utilizes a combination of in-house staff and contract services to perform ongoing maintenance on City streets. Activities include but are not limited to: repairing potholes, curbs, and gutters; removing graffiti; managing normal trash, trash receptacles, and illegal dumping; routine sidewalk shaving; ensuring storm drains are free of obstruction; monitoring and repairing street lighting; and maintaining street landscaping. The Public ROW Maintenance program is supported by funding from the State Highway Users Tax Account (HUTA).

Urban Forestry

The Public Works Department manages the City's Urban Forestry Program with consideration for long-term forest management and resilience. The Department coordinates cyclical tree planting in the late winter/early spring annually, with 208 trees planted in 2022 and 99 trees planted in early 2023. While pruning of publicly-owned street trees is the responsibility of the abutting property owner, the City may prune trees where needed, with priority given to any emergency pruning, pruning for clearance, or other immediate needs. And as trees die, decay, or age out of safety/suitability for public streets, staff work to remove and recycle tree stumps, limbs, and other material. The Department also manages any tree-related emergency response needed to address hazards created during storm cycles that may have compromised the integrity of standing trees. Public Works staff also regularly prepare materials and present evidence of requested removals to the Parks, Recreation, and Open Space Commission (PROSC), partnering with outside experts as necessary. The Public Works and Community Development (Sustainability) Departments have recently completed a Street Tree Inventory and are currently developing the City's Street Tree Management Plan. The Urban Forestry Maintenance Program is currently funded in part by Measure M and LLAD 88-1 revenues.

Creeks & Open Space

Albany is home to Albany Hill, the Albany Bulb Waterfront, and Albany's segments of five creeks (Cerrito, Codornices, Marin, Middle, and Village). The Public Works Department partners with the Fire Department and local nonprofit Urban Tilth to manage vegetation on Albany Hill and keep it accessible to and pleasant for residents, while also mitigating wildfire risk. City staff and Urban Tilth work together to manage existing vegetation, plant native plants (grown from seeds on the Hill), and generally encourage climate change-resilient landscape. Urban Tilth & staff perform similar work at Cerrito and Codornices Creeks and at the Albany Bulb. Staff also regularly assess tree integrity, remove graffiti, and manage trash at all sites. The Creeks & Open Space Maintenance Program is currently funded by a combination of Measure M and LLAD 88-1 revenues, with the Codornices Creek work funded by an MOU with the City of Berkeley and UC Berkeley.

Sanitary Sewer

The City protects both the public's health and the region's water quality by collecting and conveying wastewater (sewage) to the East Bay Municipal Utility District (EBMUD), the main wastewater treatment plant. Public Works maintains the City's sewer collection system, which includes flushing sewer lines to remove build-up and debris, video inspection of lines to document pipe condition, emergency responses to overflows, and spot repairs as needed to City-owned facilities. This program is currently supported by the Sewer Enterprise Fee.

Storm Drains

The City of Albany's storm drain system is a network of structures, channels and underground pipes that carry stormwater (rain water) to the San Francisco Bay. Public Works staff are responsible for management of all City-owned stormwater facilities. This includes regular maintenance patrols and removal of excess debris; coordinating street sweeping, inspections, trash capture device maintenance, and other contract services; and inspecting and preparing for known hotspots in advance of expected storms. Public Works also addresses flooding or ponding issues in the Public ROW that may arise during periods of heavy rains. The Storm Drain Maintenance Program is heavily guided by the regulatory framework of the California Water Boards Municipal Regional Stormwater Permit (MRP), which was updated in 2022 with new

requirements to mandate improvement of regional methods for stormwater management. Staff are working to incorporate new requirements into the Storm Drain Maintenance Program at this time. The program is currently funded from two main sources; the first is through revenues from a fee adopted in 1994. This fee was initiated by the City to support program needs related to obtaining a mandated National Pollutant Discharge Elimination System (NPDES) Permit and implementing a Storm Water Management Plan as part of the Alameda County Urban Runoff Clean Water Program. Though program costs have increased, this fee has not been updated since 1998.

CAPITAL IMPROVEMENT PROGRAM

The Public Works Department is responsible for development of the City's five-year Capital Improvement Plan, as well as execution of actionable projects under the following categories. CIP work can be divided into Core Programs, which formalize the City's annual investments into the City's major infrastructure systems, and Capital Improvement Projects (Projects), which are standalone efforts to enhance or improve the City's facilities. The Department partners with the Finance Department to plan allocations of Special Revenue funding from state, regional, and local revenues to support both Core Programs and discrete Projects.

Core Programs

The CIP currently has four core Annual Rehabilitation Programs: Streets (21000), Sidewalk (22000), Sewer (32000), and Storm Drain (35000).

The Department manages the City's pavement network and constructs roadway maintenance and rehabilitation projects throughout Albany. The Annual Street Rehabilitation Program (CIP No. 21000) and Albany's associated Pavement Management Plan (PMP) are informed by a pavement inventory performed biennially through the Metropolitan Transportation Commission's (MTC) Pavement Technical Assistance Program (P-TAP). Public Works plans and executes pavement maintenance and rehabilitation construction projects. More complex projects are brought to the Transportation Commission for review, in partnership with the Transportation Department. This capital program is funded by Alameda County gas taxes (ACTC Measure BB), vehicle registration fees (ACTC VRF), State SB1 gas taxes, and local Measure F Street & Storm Drain Tax revenues.

Public Works is also responsible for administering the Measure P1 Annual Sidewalk Rehabilitation Program (CIP No. 22000). This program was established to accompany a 10-year parcel tax levied to fund repairs to Albany sidewalks, which are otherwise the responsibility of the abutting property owner. Public Works executes projects to repair and rehabilitate sidewalks throughout the City. Project locations are proposed based on selection criteria derived from a comprehensive sidewalk survey and are approved by the Transportation Commission. Public Works continually works with the Commission to approve projects, update criteria, and report progress.

Public Works is responsible for capital renewal for the City's approximately 34 miles of public sewer main, plus associated lower laterals and approximately 750 manholes. Since 2006, the City has been required to comply with the Statewide Waste Discharge Requirements (SWDR) of the Water Board and has adopted a Sewer System Management Plan (SSMP) for systematic

rehabilitation and replacement of the sanitary sewer collection system. In May of 2009, the USEPA issued an Administrative Order (AO) to East Bay Municipal Utility District (EBMUD), the City of Albany, and six other East Bay cities, and a Consent Decree agreement was executed in 2014. The Consent Decree mandated that the City rehabilitate 28,530 linear feet of sewer mains by 2018, and 5,706 linear feet per fiscal year thereafter until year 2030. The City is currently in compliance due to capital renewal projects executed in the last several years. Staff continues to plan and execute systematic rehabilitation projects, formalized through the Annual Sewer Rehabilitation Program (CIP No. 32000) and funded by local Sewer Enterprise Fees.

Public Works staff plan and execute projects for rehabilitation and improvement of all City-owned stormwater facilities. The City's storm drain system consists of approximately 12 miles of storm drain pipelines and culverts. Currently, storm drain projects focus on localized storm drain repairs, as updates are needed to the City's Watershed Management Plan, last updated in 1998, and the City's Storm Water Management Plan. Staff will partner with consultants to perform these plan updates, determine systematic needs, and plan a schedule of projects in accordance with available funding. The Annual Storm Drain Rehabilitation Program (CIP No. 35000) currently formalizes the City's investment into stormwater infrastructure in Albany via revenues from the local Measure F Street & Storm Drain Tax.

In the next formal update to the CIP, staff plans to propose establishment of the Annual City Buildings & Facilities Rehabilitation Program (CIP No. 51000) to systematize the City's annual investment into City-owned properties. The program will kick off with a Citywide needs assessment, and cover building rehabilitation projects needed outside of the scope of normal maintenance and repair. Program enhancement projects will remain as individual Projects, and will be funded as appropriate outside of the Core Program budget. The Program is expected to be supported by the General City Buildings Fund (2007). This fund currently carries a balance, but does not have an accompanying policy formalizing scheduled replenishment.

A Capital Improvement Project (Project) differs from a project within a Core Program in that a Project is generally standalone and separate from Public Works' responsibilities for rehabilitation and improvement of the City's infrastructure systems and assets. The projects are often for new facilities or amenities, have distinct finishing points, and/or require more community and departmental engagement. Projects are sponsored by various City departments and originate from many sources including: regulatory requirements outside of those managed by Public Works; adopted planning documents (e.g., Active Transportation Plan, Parks Master Plan); recommendations from advisory bodies; public health, safety, and other legal concerns; and Staff identification of needs or improvements to City operations. Public Works partners with other City staff to execute these discrete projects, scheduling them in accordance with available financial resources, staff availability, and community priority. These projects are funded from diverse sources, including departmental reserves, grant funding, and pass through funds from state and regional revenues.

Funding

As noted previously, the Department partners with Finance to plan the allocation of Special Revenues for appropriate support of the City's programs and projects. This includes regular tracking of projected incomes, coordination regarding Biennial and Mid-Cycle budget updates, mapping available resources for five-year Capital Improvement Plan updates, reporting on expenditures as requested, and maintaining public information & webpages. Public Works also

administers the CIP Grant Funding Program, in partnership with Finance and Community Development, to manage and address potential shortfalls in projected CIP funding.

REGULATORY COMPLIANCE

Public Works is responsible for maintaining compliance with all regulations associated with certain infrastructure systems. This generally means ensuring City operations and maintenance practices are up to standards, adjusting to new requirements as regulations are updated or established, planning and executing capital projects to bring infrastructure into and/or maintain compliance, coordinating with agency officials for site visits, partnering with other City departments to ensure continuity of City policy and procedures, and submitting detailed compliance reports on regular cycles. Regulatory systems affecting the City's infrastructure include Statewide Water Discharge Requirements (Sanitary Sewer), the Alameda County Municipal Regional Permit (Stormwater), California Water Boards Closed Landfill Permit (Albany Bulb Landfill), State SB1383 (Compost, Mulch, and Landscape Management), and Federal Americans with Disabilities Act Requirements (Sidewalk & Public Right-of-Way).

COMMUNITY SERVICES & ADMIN

Public Works administrative staff process contracts, purchase orders, and invoices; coordinate delivery of maintenance services throughout the City; and integrate procedural updates due to the COVID-19 pandemic as needed.

Public Works operates the City's [Service Request Portal](#), where residents can report issues that need attention throughout the City, such as graffiti, illegal dumping, issues with City street lights or traffic lights, etc. Public Works also takes requests by phone and email for emergency issues. The Department provides education and information to the public and maintains [Construction Alerts](#) to inform residents about upcoming or active construction. Staff respond to requests for information about past, active, and future projects and provide support when the public expresses concerns about projects, City goals, or maintenance issues. Sand, sandbags, mulch, and compost are provided at no cost to residents periodically for pickup. Staff also regularly support off-hours events, such as the Albany Community Expo and the Solano Stroll, with setup, trash management, and cleanup. Public Works also maintains a staff standby program for emergency callouts on nights, weekends, and holidays.

The Department is responsible for long-term partnership with local utility agencies, such as EBMUD, PG&E, AT&T, etc. Staff work with utilities on programmatic planning for anticipated projects & coordination with utility agency staff on active projects. Public Works also coordinates with Community Development to review utility construction projects and ensure compliance with local standards. Staff also provide support to Community Development for review of permits for private improvements and developments that may trigger larger regulatory issues, which includes engineering consultation on plans for new developments and associated potential conflicts.

Public Works is responsible for administration of the Parks, Recreation, and Open Space (PROS) Commission, including publishing agendas and running meetings. Public Works also presents regularly to the City Council, the Transportation Commission, and to PROS.

Significant Accomplishments FY 2021-22 and FY 2022-23

- Expanded stewardship of Albany Hill & Creeks, including establishment of Urban Tilth partnership, performance of Wildland Risk Assessments, & procurement of a State Coastal Conservancy grant for Forest Management Planning.
- Implemented priorities from the Parks, Recreation, and Open Space Master Plan including major repairs to playground play surfaces and improved winter rehabilitation of playfields and lawns.
- Completed a comprehensive sidewalk survey and established a GIS database of City sidewalks.
- Executed four Phases of the Sidewalk Repair Program (CIP No. 22000) and updated location selection criteria as approved by the Transportation Commission; Phases 4-7 comprised 28,100 square feet of sidewalk rehabilitation at 187 locations.
- Increased weekend overtime staff service in City Parks to address ongoing concerns of trash management and general cleanliness.
- Maintained compliance with the USEPA Sanitary Sewer Consent Decree through execution of projects as part of the Annual Sewer Rehabilitation Program (CIP No. 32000).
- Established new Landfill Program to manage and budget for costs associated with regulatory requirements as part of management of the Albany Bulb & Waterfront.
- Maintained compliance with local, state, and federal stormwater and water quality regulations.
- Executed delivery of Active Transportation Projects, including Kains & Adams Bikeway Pilot (24012), Traffic Calming Citywide (25001), and ATP Striping & Signage Project (23000).
- Implemented pedestrian safety improvements at the Marin/Masonic and Solano/Masonic intersections, and successfully coordinated this project with a large-scale complex paving project occurring in the same area.
- Began implementation of compost and mulch applications as required by State SB1383, in partnership with Community Development/Sustainability Department.
- Implemented zoned cyclical sidewalk shaving for City sidewalks as part of the Public Right-of-Way Maintenance Program.
- Planted over 300 street and park trees in a diverse variety of appropriate species.
- Delivered increased volume of projects under the Annual Street Rehabilitation Program, including but not limited to paving, curb ramp upgrades, and storm drainage upgrades at: Washington Avenue (Phase 1 – 67,500 sq. ft., Phase 2 – 4+ blocks); Marin Avenue (Phase 1 – est. 56,000 sq. ft., construction in progress); and various locations for the 2022 Pavement Rehabilitation Project (Est. 297,000 sq. ft., construction in progress).
- Took on administrative responsibilities for staff support for the Parks, Recreation, and Open Space Commission.

Goals for FY 2023-24 and FY 2024-25

- | | | |
|-----|---|------------|
| 1. | Establish Annual City Buildings & Facilities Capital Rehabilitation Program (CIP No. 51000) | FY 2023-24 |
| 2. | Complete Street Lighting Evaluation (CIP No. 51008) and propose next steps to the City Council | FY 2023-24 |
| 3. | Initiate review of City sewer rates to ensure sufficient operation and capital resources to implement the requirements of the Sewer Consent Decree and evaluated the application of rates to ensure equity across rate payers | FY 2023-24 |
| 4. | Implement departmental software to assist in enterprise asset management and work order systematization | FY 2023-24 |
| 5. | Continue implementing the Sidewalk Program including completing remaining critical repairs (Phases 7 & 8) in FY24, performing annual cyclic sidewalk maintenance, conducting City-wide survey of sidewalk in the public right-of-way to measure progress towards making sidewalks more accessible and planning to implement future phases of the program as funding permits | FY 2023-24 |
| 6. | Procure funding and execute Brighton Easement Sewer Rehabilitation Project as part of the Annual Sewer Rehabilitation Program (CIP No. 32000) | FY 2024-25 |
| 7. | Construct Codornices Creek Phase IV Bikeway Project, funded in part by grants from the Alameda County Transportation Commission and BAAQMD | FY 2024-25 |
| 8. | Construct San Pablo Pedestrian Improvements Phase I Project (CIP No. 24010), funded in part by a State OBAG2 / Federal STP Grant | FY 2024-25 |
| 9. | Continue to assess funding needs associated with implementing requirements of new stormwater regulatory requirements and infrastructure renewal and investigate additional funding options | Continuous |
| 10. | Optimize Parks program resources and best practices for landscape and green infrastructure maintenance, including an irrigation study to analyze water usage and identify potential cost savings | Continuous |
| 11. | Develop stormwater program (operating and capital) for compliance with the California Water Boards Municipal Regional Permit (MRP) | Continuous |

- | | |
|--|------------|
| 12. Identify additional strategies to implement SB1383 in coordination with other city departments and organizations | Continuous |
| 13. Update departmental equipment and vehicles with electric or hybrid models where appropriate | Continuous |

Notes to the Budget

Additional staff positions 1.0 FTE Maintenance Worker II and 1.0 FTE Project Manager were approved as part of Resolution 2022-48.

Mid-cycle updates to the previous biennial budget were approved as part of Resolution 2023-15 and are included in the budget outlined here. Updates included the addition of weekend overtime staff service for City Parks (2122), improved HVAC maintenance for City Buildings & Facilities (2121), and coverage for increased costs for landscape maintenance and GIS services in Parks & the Public Right-of-Way (2122, 2124).

The City Council also previously approved free street tree planting for residents as an effort to further the City's Climate Action Plan goals. This new program is funded by General Fund revenues, as per Resolution 2021-102, and is integrated into the City's Urban Forestry Program (2125).

A major change in this biennial budget update involves moving staff costs in the Storm Drain Program (215) to the General Fund, to be covered by a transfer in from Storm Drain funds instead of coding directly. This has no cost impact and is for accounting purposes only.

Measure R LLAD 1996-1 Open Space and Recreational Playfields operating funds have been exhausted, reducing support to the Creeks & Open Space (2127) and Parks (2122) programs respectively.

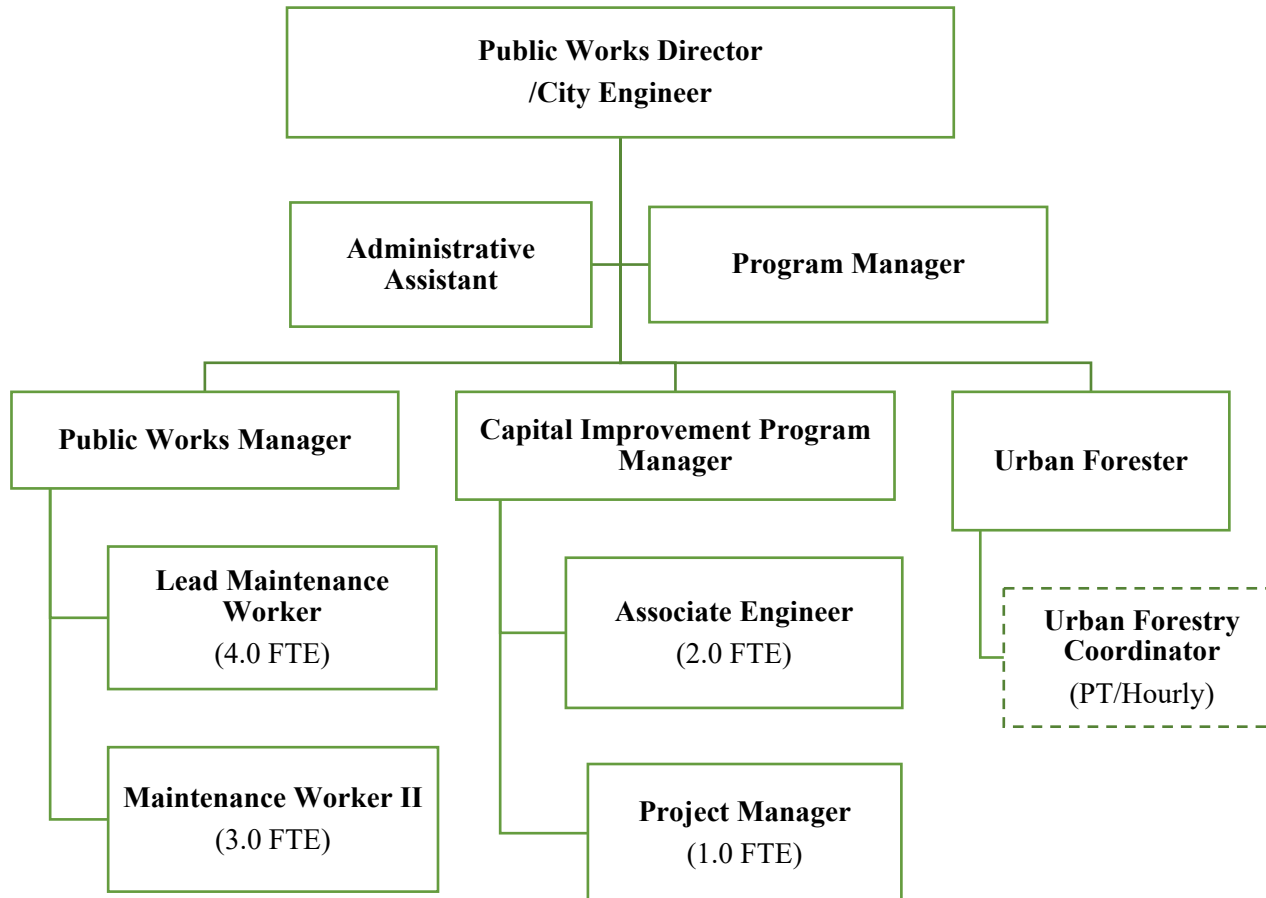
Additional changes made as part of this budget include taking on the subsidized annual cost of maintaining bus shelters in the Public Right-of-Way (2124), initial creation of the new Landfill Program (2128) for regulatory compliance costs, and increased services for Storm Drain (215) repair and trash capture maintenance.



CITY OF ALBANY

Public Works Department

FY 2023-24 and FY 2024-25



CORE SERVICES

- Operations and maintenance of all City-owned facilities, including City buildings, parks, streets, street landscapes, City sidewalks, street trees, creeks & open spaces, sewers, and storm drains.
- Management of the City's Capital Improvement Program, including Development of the City's five-year Capital Improvement Plan, planning and execution of projects for core infrastructure programs, and execution of discrete projects in the areas of transportation, parks & open space, climate action, and other City priorities.
- Compliance with all appropriate systemic and programmatic regulatory requirements at local, regional, state, and federal levels.
- Providing efficient and effective services to the community, especially but not limited to during weather events and emergencies.

	FY2022 Actuals	Approved 2023 Budget	2023 Year to Date 4/21/23	2023 Year End Estimate	Proposed 2024 Budget	\$ Change	% Change	Proposed 2025 Budget
21 - PUBLIC WORKS General Fund and Sewer Fund Combined	2,414,806	3,140,409	1,766,619	2,108,587	3,635,057	494,648	16%	3,718,550
EXPENSES	3,598,154	4,991,154	2,808,970	3,430,726	5,998,359	1,007,205	20%	6,095,137
REVENUES	1,183,348	1,850,745	1,042,352	1,322,139	2,363,302	512,557	28%	2,376,587
0001 - General Fund	1,598,780	1,866,780	1,386,793	1,306,295	2,203,452	336,672	18%	2,282,435
Expenses	2,782,128	3,717,525	2,429,144	3,150,684	4,566,754	849,229	23%	4,659,022
Revenue	5,916	5,000	872	872	5,000	0	0%	5,000
Transfers in from Other Funds	1,177,432	1,845,745	1,041,480	1,774,280	2,358,302	512,557	28%	2,371,587
211 - PUBLIC WORKS/ADMINISTRATION	407,795	662,220	286,183	344,074	504,155	(158,065)	-24%	509,548
EXPENSES	413,187	667,220	287,056	344,946	509,155	(158,065)	-24%	514,548
Salaries and Wages	78,158	247,131	64,538	80,043	85,424	(161,707)	-65%	89,695
Benefits	26,264	18,789	15,554	19,878	22,431	3,642	19%	23,553
Insurance	12,109	8,144	6,430	8,215	8,781	637	8%	9,220
Retirement	7,702	5,127	4,873	6,238	7,937	2,810	55%	8,334
Taxes	6,453	5,518	4,250	5,425	5,713	195	4%	5,999
Other Expenses	308,765	401,300	206,963	245,024	401,300	0	0%	401,300
Dues, Memberships, Publications, and Trainings	23,936	57,500	4,893	4,893	57,500	0	0%	57,500
Administrative and Office Expenses	7,841	29,600	3,662	5,000	29,600	0	0%	29,600
Supplies	1,945	0	0	0	0	0		0
Professional Services	5,395	20,000	4,553	6,000	20,000	0	0%	20,000
Rental Expense	238,225	260,000	171,849	229,132	260,000	0	0%	260,000
Utilities	31,398	34,000	21,157	28,209	34,000	0	0%	34,000
Misc Expenses	26	200	850	850	200	0	0%	200
REVENUES	5,393	5,000	872	872	5,000	0	0%	5,000
Current Service Charges	5,393	5,000	872	872	5,000	0	0%	5,000
2121 - PW / MAINT / BLDG & FACILITIES	600,623	672,380	394,345	519,560	844,196	171,816	26%	859,393
EXPENSES	600,623	672,380	394,345	519,560	844,196	171,816	26%	859,393
Salaries and Wages	105,360	158,973	98,893	123,243	230,409	71,436	45%	241,929
Benefits	36,486	49,742	34,488	25,317	73,537	23,795	48%	77,214
Insurance	20,828	25,019	20,057	25,317	41,457	16,438	66%	43,530
Retirement	8,115	12,488	7,341	9,271	17,536	5,048	40%	18,413
Taxes	7,543	12,235	7,090	8,890	14,544	2,309	19%	15,271

	FY2022 Actuals	Approved 2023 Budget	2023 Year to Date 4/21/23	2023 Year End Estimate	Proposed 2024 Budget	\$ Change	% Change	Proposed 2025 Budget
Other Expenses	458,778	463,665	260,965	371,000	540,250	76,585	17%	540,250
Administrative and Office Expenses	2,350	1,000	1,593	2,000	2,675	1,675	168%	2,675
Supplies	48,537	75,750	34,960	40,000	81,000	5,250	7%	81,000
Professional Services	333,329	348,340	209,396	300,000	420,000	71,660	21%	420,000
Rental Expense	39,849	4,000	67	4,000	4,000	0	0%	4,000
Utilities	1,274	5,000	0	0	5,000	0	0%	5,000
Equipment	22,551	15,000	6,844	15,000	15,000	0	0%	15,000
Vehicle/Equipment Maintenance	10,887	14,575	8,105	10,000	12,575	(2,000)	-14%	12,575
2122 - PW / MAINT / PARKS	221,462	329,332	129,915	195,411	414,781	85,449	26%	433,805
EXPENSES	485,689	715,464	441,050	581,543	857,481	142,017	20%	873,305
Salaries and Wages	119,827	145,287	114,930	142,155	234,141	88,854	61%	245,848
Benefits	42,072	50,177	40,764	51,389	82,340	32,163	64%	86,457
Insurance	23,560	26,346	23,132	29,330	46,144	19,798	75%	48,451
Retirement	10,017	12,716	9,328	11,696	20,024	7,308	57%	21,025
Taxes	8,495	11,115	8,304	10,364	16,172	5,057	45%	16,981
Other Expenses	323,790	520,000	285,356	387,999	541,000	21,000	4%	541,000
Dues, Memberships, Publications, and Trainings	25,203	57,000	24,528	40,000	57,000	0	0%	57,000
Supplies	18,797	70,000	23,287	25,000	70,000	0	0%	70,000
Professional Services	228,236	320,000	194,127	260,000	342,000	22,000	7%	342,000
Rental Expense	1,677	15,000	3,538	10,000	15,000	0	0%	15,000
Utilities	42,678	42,000	32,250	42,999	42,000	0	0%	42,000
Vehicle/Equipment Maintenance	7,198	16,000	7,627	10,000	15,000	(1,000)	-6%	15,000
REVENUES	264,227	386,132	311,135	386,132	442,700	56,568	15%	439,500
Transfers In	264,227	386,132	311,135	386,132	442,700	56,568	15%	439,500
LLAD 1988-1	181,428	265,132	213,637	265,132	327,500	62,368	24%	327,500
Measure R - Playfields	17,107	25,000	20,144	25,000	3,200	(21,800)	-87%	0
Measure M - Parks and Open Space	65,692	96,000	77,354	96,000	112,000	16,000	17%	112,000
2124 - PW / MAINT / PUBLIC RIGHT OF WAY	368,900	202,848	157,051	247,250	344,160	141,312	70%	367,856
EXPENSES	909,638	743,063	575,302	787,465	981,160	238,097	32%	1,004,856
Salaries and Wages	220,296	222,671	223,985	277,735	366,132	143,461	64%	384,439
Benefits	62,552	71,642	62,716	78,805	107,778	36,136	50%	113,167
Insurance	29,034	37,631	29,225	37,104	48,530	10,899	29%	50,957
Retirement	17,266	16,976	16,939	21,074	31,947	14,971	88%	33,544
Taxes	16,253	17,035	16,552	20,627	27,301	10,266	60%	28,666

	FY2022 Actuals	Approved 2023 Budget	2023 Year to Date 4/21/23	2023 Year End Estimate	Proposed 2024 Budget	\$ Change	% Change	Proposed 2025 Budget
Other Expenses	626,790	448,750	288,601	430,925	507,250	58,500	13%	507,250
Dues, Memberships, Publications, and Trainings	283	3,000	0	0	15,000	12,000	400%	15,000
Supplies	47,611	43,000	56,099	60,000	43,000	0	0%	43,000
Professional Services	178,474	218,000	112,560	190,000	255,000	37,000	17%	255,000
Rental	0	0	1,175	1,175	1,500	1,500		1,500
Utilities	143,309	145,750	102,435	145,750	155,750	10,000	7%	155,750
Vehicle/Equipment Maintenance	6,942	15,000	5,121	10,000	13,000	(2,000)	-13%	13,000
Debt Service	250,171	24,000	11,211	24,000	24,000	0	0%	24,000
REVENUES	540,738	540,215	418,251	540,215	637,000	96,785	18%	637,000
Other Revenue	523	0	0	0	0	0		0
Transfers In	540,215	540,215	418,251	540,215	637,000	96,785	18%	637,000
<i>Measure F Street & Storm Drain</i>	<i>121,215</i>	<i>121,215</i>	<i>93,848</i>	<i>121,215</i>	<i>125,000</i>	<i>3,785</i>	<i>3%</i>	<i>125,000</i>
<i>Measure D StopWaste</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>10,000</i>	<i>10,000</i>		<i>10,000</i>
<i>HUTA Gas Tax</i>	<i>394,000</i>	<i>394,000</i>	<i>305,047</i>	<i>394,000</i>	<i>469,000</i>	<i>75,000</i>	<i>19%</i>	<i>469,000</i>
<i>LLAD 1988-1</i>	<i>25,000</i>	<i>25,000</i>	<i>19,356</i>	<i>25,000</i>	<i>33,000</i>	<i>8,000</i>	<i>32%</i>	<i>33,000</i>
2125 - PW / MAINT / STREET TREES	(0)	0	0	0	45,460	45,460		53,333
EXPENSES	275,706	292,385	212,597	276,900	330,460	38,075	13%	338,333
Salaries and Wages	99,749	103,101	89,045	110,155	113,993	10,892	11%	119,693
Benefits	34,878	39,284	31,851	40,245	43,467	4,183	11%	45,640
Insurance	18,258	21,009	16,322	20,855	22,271	1,262	6%	23,385
Retirement	9,781	10,388	8,984	11,252	12,788	2,400	23%	13,427
Taxes	6,838	7,887	6,544	8,139	8,408	521	7%	8,828
Other Expenses	141,080	150,000	91,701	126,500	173,000	23,000	15%	173,000
Dues, Memberships, Publications, and Trainings	521	500	0	500	500	0	0%	500
Supplies	13	2,500	225	1,000	2,500	0	0%	2,500
Professional Services	140,546	147,000	91,476	125,000	170,000	23,000	16%	170,000
REVENUES	275,706	292,385	212,597	276,900	285,000	(7,385)	-3%	285,000
Transfers In	275,706	292,385	212,597	276,900	285,000	(7,385)	-3%	285,000
<i>LLAD 1988-1</i>	<i>84,402</i>	<i>92,385</i>	<i>67,174</i>	<i>87,492</i>	<i>85,000</i>	<i>(7,385)</i>	<i>-8%</i>	<i>85,000</i>
<i>Measure M - Parks and Open Space</i>	<i>191,304</i>	<i>200,000</i>	<i>145,422</i>	<i>189,408</i>	<i>200,000</i>	<i>0</i>	<i>0%</i>	<i>200,000</i>
2127 - PW / MAINT / CREEKS & OS	0	0	0	0	30,700	30,700		38,500
EXPENSES	97,284	174,000	99,497	118,020	185,000	11,000	6%	185,000
Salaries and Wages	0	0	0	0	15,000	15,000		15,000
Other Expenses	97,284	174,000	99,497	118,020	170,000	(4,000)	-2%	170,000
Administrative and Office Expenses	9,592	10,000	9,957	9,957	0	(10,000)	-100%	0
Supplies	4,296	5,000	4,673	5,000	5,000	0		5,000
Professional Services	83,396	159,000	81,804	100,000	159,000	0	0%	159,000
Utilities	0	0	3,063	3,063	6,000	6,000		6,000

	FY2022 Actuals	Approved 2023 Budget	2023 Year to Date 4/21/23	2023 Year End Estimate	Proposed 2024 Budget	\$ Change	% Change	Proposed 2025 Budget
REVENUES	97,284	174,000	99,497	118,020	154,300	(19,700)	-11%	146,500
Transfers In	97,284	174,000	99,497	118,020	154,300	(19,700)	-11%	146,500
<i>Measure R - Creeks</i>		150,000	85,773	101,742	70,000	(80,000)		70,000
<i>Measure R - Open Space</i>		0	0	0	7,800	7,800		0
<i>Measure D - StopWaste</i>		10,000	5,718	6,783	14,000	4,000		14,000
<i>Measure M - Parks and Open Space</i>		14,000	8,006	9,496	47,500	33,500		47,500
<i>Coastal Conservancy Grant</i>	0	0	0	0	15,000	15,000		15,000
2128 - PW/ MAINT / BULB LANDFILL	0	0	0	0	20,000	20,000		20,000
EXPENSES	0	0	0	0	20,000	20,000		20,000
Other Expenses	0	0	0	0	20,000	20,000		20,000
Administrative and Office Expenses	0	0	0	0	10,000	10,000		10,000
Professional Services	0	0	0	0	10,000	10,000		10,000
215 - PW / STORM DRAIN	425,436	0	419,298	69,237	0	0		0
EXPENSES	425,436	453,013	419,298	522,250	839,302	386,289	85%	863,587
Salaries and Wages	329,566	343,366	325,179	403,521	365,588	22,222	6%	383,867
Benefits	95,870	109,647	94,119	118,730	120,114	10,467	10%	126,120
Insurance	46,242	58,009	45,872	58,217	60,273	2,264	4%	63,287
Retirement	25,919	28,421	24,646	31,023	33,385	4,964	17%	35,054
Taxes	23,708	23,217	23,601	29,489	26,456	3,239	14%	27,779
Other Expenses	0	0	0	0	353,600	353,600		353,600
Administrative and Office Expenses	0	0	0	0	74,000	74,000		74,000
Dues, Memberships, Publications, and Trainings	0	0	0	0	0	0		0
Supplies	0	0	0	0	4,300	4,300		4,300
Professional Services	0	0	0	0	251,000	251,000		251,000
Vehicle/Equipment Maintenance	0	0	0	0	18,000	18,000		18,000
Utilities	0	0	0	0	6,300	6,300		6,300
REVENUES	0	453,013	0	453,013	839,302	386,289		863,587
Transfers In	0	453,013	0	453,013	839,302	386,289		863,587
<i>Measure F Street & Storm Drain</i>	0	121,220	0	121,220	125,000	3,780		125,000
<i>NPDES Storm Drain Fee</i>	0	331,793	0	331,793	714,302	382,509		738,587

	FY2022 Actuals	Approved 2023 Budget	2023 Year to Date 4/21/23	2023 Year End Estimate	Proposed 2024 Budget	\$ Change	% Change	Proposed 2025 Budget
4001 - Sewer Fund Total Operating Expenses	816,026	1,273,629	379,826	802,292	1,431,605	157,976		1,436,115
211 - PUBLIC WORKS/ADMINISTRATION	97,205	89,000	13,063	89,005	224,000	135,000	152%	228,510
EXPENSES	97,205	89,000	13,063	89,005	224,000	135,000	152%	228,510
Other Expenses	97,205	89,000	13,063	89,005	224,000	135,000	152%	228,510
Dues, Memberships, Publications, and Trainings	7,425	6,000	0	6,000	11,000	5,000	83%	11,000
Administrative and Office Expenses	72,339	65,000	0	65,000	65,000	0	0%	70,000
Professional Services	3,931	4,000	2,559	4,000	4,000	0	0%	4,000
Rental Expense					130,000	130,000		130,000
Utilities	13,510	14,000	10,504	14,005	14,000	0	0%	13,510
213 - PUBLIC WORKS/SEWER	718,821	1,184,629	366,763	713,287	1,207,605	22,976	2%	1,207,605
EXPENSES	718,821	1,184,629	366,763	713,287	1,207,605	22,976	2%	1,207,605
Salaries and Wages	280,065	255,806	85,238	305,466	373,684	117,878	46%	373,684
Benefits	85,015	89,923	89,923	77,581	125,021	35,098	39%	125,021
Insurance	42,762	72,321	72,321	47,481	62,574	(9,747)	-13%	62,574
Retirement	22,304	11,081	11,081	23,791	35,476	24,395	220%	35,476
Taxes	19,949	6,521	6,521	21,988	26,971	20,450	314%	26,971
Other Expenses	353,742	838,900	191,602	584,118	708,900	(130,000)	-15%	708,900
Administrative and Office Expenses	8,932	20,000	9,283	15,000	20,000	0	0%	20,000
Dues, Memberships, Publications, and Trainings	0	44,000	19,425	25,000	44,000			44,000
Supplies	1,403	40,000	4,482	40,000	50,000	10,000	25%	50,000
Professional Services	134,122	343,000	130,685	300,000	346,000	3,000	1%	346,000
Rental Expense	130,000	155,000	0	150,000	25,000			25,000
Utilities	5,541	8,900	4,559	9,118	8,900	0	0%	8,900
Equipment	0	60,000	18	15,000	20,000	(40,000)	-67%	20,000
NonCapital Improvements	63,800	150,000	850	5,000	150,000			150,000
Vehicle/Equipment Maintenance	9,944	18,000	22,300	25,000	45,000	27,000	150%	45,000

RECREATION & COMMUNITY SERVICES



3.3.9 RECREATION & COMMUNITY SERVICES

RECREATION & COMMUNITY SERVICES DEPARTMENT

The Recreation & Community Services Department provides a vast array of recreational opportunities, direct community services and programs, and events for all age groups and works to meet the goals set forth in the Parks, Recreation and Open Space Master Plan, the updated Albany Hill Creekside Master Plan, the Public Arts Master Plan and the City's General Plan. The Department manages the registration for programs, classes and activities, facility and field rentals, distribution of public information/marketing and promotional materials and social media outlets, and production of the Recreation Activity Catalogue (3x/year).

The Department manages six buildings and six parks including: Albany Community Center, Albany Senior Center, Senior Annex, Ocean View and Memorial Park buildings, Preschool Facility at 850 Masonic, Ocean View Park, Memorial Park, Jewel's Terrace Park, Peggy Thompson Pierce Street Park, Dartmouth Street Tot lot, Ohlone Greenway, and Albany Hill. City parks contain eight tennis courts, two athletic fields, and nine picnic areas. The Department coordinates with Public Works on the maintenance, safety and repair, including Capital Improvements of all facilities and parks, and seeks opportunities to enhance parks and open space. The Department also implements the Joint Use Agreement with the Albany Unified School District, and provides staff support to the Arts Committee.

RECREATION DIVISION

The Recreation Division administers a diverse line-up of year-round classes and camps, including Adult Sports programming, to provide interesting, inclusive, educational and fun programs for youth, teens, and adults that keep up with community trends and interests.

The Recreation Division also plans and implements events, often in collaboration with local businesses and community organizations. The Division provides staff support to the City's Arts Committee and programs included in the Public Art Master Plan such as the Albany Community Center Foyer Art Gallery, Haiku, Sculpture Loan, Poet Laureate, Mural Program and supports the implementation of programs and projects approved in the Public Arts Project Plan (PAPP).

Youth Services

Youth Services programs aim to create meaningful learning opportunities for children during "out-of-school" time programs.

"Friendship Club", the City's after-school program is a non-licensed entity located at Ocean View Park providing an enriching environment for children after release from school serving children six to twelve years of age (1st-5th grade) and operates during the school year (September-mid-June). The program aims to provide children with hands-on, inquiry-based curriculum, as well as providing a nurturing and safe environment for children to play, make friends, and tackle some of their homework. During the summer, winter, mid-winter and spring break, Friendship Club offers week long camps.

COMMUNITY SERVICES DIVISION

Community Services provides direct services and enrichment to the community with a particular focus on seniors and most vulnerable residents.

Senior Services

Senior Services provide a welcoming environment and offer programs and services to help older adults in the community stay healthy and active by contributing to their physical, emotional, and social wellbeing. Programs are designed to help the senior community stay engaged by providing them with physical exercise, opportunities to socialize, learn, travel, entertainment, information, and referrals, and form completion assistance. Senior Services manages the Albany Senior Center & Annex, Albany's Paratransit Program and food service programs.

The City receives funding assistance from the Friends of Albany Seniors. Funding from Measure BB helps to provide transportation for recreational and walking trips, weekly shopping trips and offer a subsidy on taxi and TNC rides. In partnership with the City of Berkeley's Aging Division, Older Americans Act funding is used to provide the Meals on Wheels and Congregate Meal programs. Other services include the Mercy Brown Bag program, and free AARP tax filing assistance.

Senior Services also hosts several special events, monthly birthday events and a series of events for Older Americans Month in May. The Department also seeks to enhance Senior Services and further expand health information and services provided at the Senior Center and the increased demand for information and referral on aging issues for both older adults and their family caregivers.

Neighborhood Services

Neighborhood Services coordinates and implements strategic outreach and community engagement efforts to assist community members navigate City and community services. Building upon existing, and creating new partnerships between the City and individuals, neighborhood groups, community organizations, and other public agencies, Neighborhood Services brings together knowledge, skills, and resources to support and foster a resilient and engaged community.

Neighborhood Services works in coordination with several City Departments to further outreach and engagement to the community as well as human services programs. Neighborhood Services is responsible for the implementation and evaluation of the Albany CARES program and associated outreach strategies to connect with households in need including but not limited to seniors and any resident at risk of or already experiencing homelessness. Neighborhood Services oversees a contract with Berkeley Food & Housing Project for the provision of services for Albany Project HOPE, that includes outreach, engagement, and housing navigation services for people experiencing homelessness or at risk of becoming homeless. In response to the COVID pandemic using ARPA funds Neighborhood Services has implemented temporary programs such as Community Grocery Program to distribute bags of nutritious food to low income households once

per month, the Friendship Club After School Subsidy and Summer Camp subsidy programs for low income households and the debt relief and rental assistance programs.

Significant Accomplishments FY 2020-21 and FY 2021-22

- Reopened safely in accordance with County and State guidelines the Community Center and Senior Center at the beginning of FY2021-22 after the facilities were closed to the public due to the COVID pandemic.
- The Senior Center resumed in person programming, the congregate meal program, classes and services, day trips and presentations. Senior Center staff and volunteers delivered 9,736 meals, served 3,640 in-per person meals, provided 1,536 shopping trips and packaged and distributed 773 bags of groceries
- The Community Center staff processed 1,086 picnic reservations and 6,942 tennis court reservations at Jewel's Terrace, Memorial, and Ocean View Parks, 14 block parties, 1,218 sports field reservations, and 1,614 facility reservations along with hosting and supporting community groups meetings and events such as Alameda County Registrar of Voters, American Red Cross, CERT, Albany Library, Friends of Albany Library, Albany Unified School District and Move'n'Groove.
- The Albany CARES program provided referral and resource services to 542 individuals, distributed 3,200 bags of groceries and essential household items through the Community Grocery Program, provided subsidies to 30 Friendship Club and Friendship Camp participants, and expanded access to renter rebates and homeowner exemptions.
- In partnership with Berkeley Food & Housing Project provided temporary housing to 61 individuals experiencing homelessness
- Successfully offered safe and engaging afterschool programming, ensuring the welfare of 110 children, over 800 seasonal and summer camp participants
- Successfully launched Parent + Child Messy Art program, continued to run a Junior Counselor Program, hosted Parents Night Out events and other community events such as the Albany Community Expo, Concerts in the Park, and 4th July in the Park
- Completed the update to the Parks, Recreation and Open Space Master Plan approved by the City Council in February 2022

Goals for FY 2022-23 and FY 2023-24

- | | |
|--|------------|
| 1. Provide a wide array of recreational programs and community services that meet the needs of the community | Continuous |
| 2. Provide safe and engaging youth programming including after school care and camp programs | Continuous |
| 3. Continue to assess and expand programs and services for older adults | Continuous |
| 4. Through the Albany CARES and Albany Project HOPE programs, provide assistance to the city's most vulnerable residents | Continuous |
| 5. Continue to administer temporary ARPA funded programs | Continuous |
| 6. Distribute program information through social media outlets, bulletin boards, website, and production of the Recreation Activity Catalogue. | Continuous |
| 7. Organize and implement in-person special events to support citywide programs and initiatives, and provide special events planning assistance to community organizations | Continuous |
| 8. Implement and promote art programs such as sculpture loan, community center foyer art gallery and projects approved in Public Art Projects Plan. | Continuous |

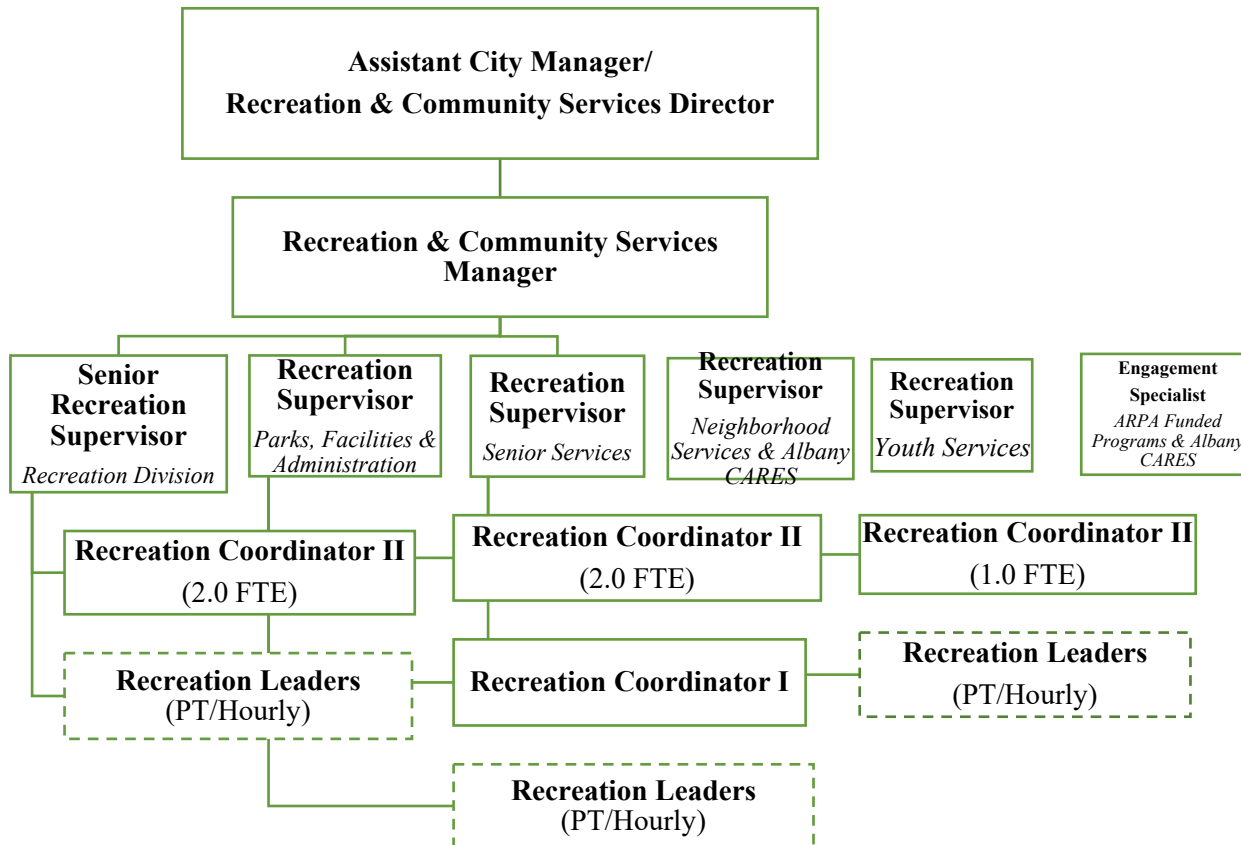
Notes to the Budget



CITY OF ALBANY

Recreation & Community Services Department

FY 2023-24 and FY 2024-25



CORE SERVICES

- Administration and registration of programs, classes and camps for youth, teens, and adults
- Administration of facility, field and picnic rentals
- Planning and implementation of kids after school programs and camps
- Planning, implementation and coordination of citywide special events
- Administration of Albany Senior Center activities, services and special events
- Administration of Paratransit program including taxi subsidies, transportation for senior recreational trips, and weekly shopping trips
- Administration of Meals on Wheels and congregate meals programs
- Administration of the Albany CARES program
- Administration of the Albany Project HOPE program
- Administration of temporary ARPA funded Community Grocery Program, Friendship Club after school and camp subsidy programs, debt relief and Rental assistance programs
- Administration of outreach and engagement to the community, with focus on public safety and human services programs
- Distribution of programming information on social media outlets, website and production of the Recreation Activity Guide
- Management of Joint Use Agreements for City Parks & Facilities

	FY2022 Actuals	Approved 2023 Budget	2023 Year to Date 4/21/23	2023 Year End Estimate	Proposed 2024 Budget	\$ Change	% Change	Proposed 2025 Budget
22 - RECREATION	1,178,131	1,523,610	1,021,561	1,503,899	1,526,936	3,326	0%	1,614,243
221 - REC & COMMUNITY SVCS ADMIN DIV	316,852	341,117	279,482	335,711	258,779	(82,338)	-24%	273,445
EXPENSES	333,052	358,797	283,532	351,711	391,979	33,182	9%	406,645
Salaries and Wages	182,438	195,632	156,493	193,603	225,860	30,228	15%	237,153
Benefits	64,720	57,205	53,673	66,608	67,459	10,254	18%	70,832
Insurance	28,177	21,345	24,828	30,137	26,117	4,772	22%	27,423
Retirement	25,527	21,055	20,225	25,110	30,819	9,764	46%	32,360
Taxes	11,017	14,805	8,621	11,361	10,523	(4,282)	-29%	11,049
Other Expenses	85,894	105,960	73,366	91,500	98,660	(7,300)	-7%	98,660
Dues, Memberships, Publications, and Trainings	472	4,100	0	0	5,000	900	22%	5,000
Administrative and Office Expenses	54,317	49,200	50,012	55,000	40,200	(9,000)	-18%	40,200
Supplies	1,725	3,500	1,124	3,500	3,500	0	0%	3,500
Professional Services	18,006	31,200	12,409	20,000	32,000	800	3%	32,000
Rental Expense	9,000	9,000	6,750	8,000	9,000	0	0%	9,000
Utilities	2,373	8,960	3,071	5,000	8,960	0	0%	8,960
REVENUES	16,200	17,680	4,050	16,000	133,200	115,520	653%	133,200
Other Revenue	16,200	17,680	4,050	16,000	133,200	115,520	653%	133,200
222 - REC/RECREATION DIV	347,966	286,256	21,214	106,580	307,975	21,719	8%	330,409
EXPENSES	815,736	489,556	461,000	556,580	737,775	248,219	51%	760,209
Salaries and Wages	432,393	256,128	214,151	281,926	338,400	82,272	32%	355,320
Benefits	156,867	115,028	58,196	76,999	110,275	(4,753)	-4%	115,789
Insurance	97,669	78,001	29,986	39,839	63,437	(14,564)	-19%	66,609
Retirement	27,259	17,281	11,586	15,446	24,840	7,559	44%	26,082
Taxes	31,939	19,746	16,624	21,714	21,998	2,252	11%	23,098
Other Expenses	226,476	118,400	188,652	197,656	289,100	170,700	144%	289,100
Administrative and Office Expenses	3,014	4,500	1,194	1,194	3,000	(1,500)	-33%	3,000
Advertising & Promotions	14,546	12,500	15,997	25,000	9,800	(2,700)	-22%	9,800
Community Event Sponsorships			10,000	20,000				
Other Advertising and Promotions			5,997	5,000	9,800			9,800
Supplies	4,456	5,500	3,977	3,977	28,000	22,500	409%	28,000
Professional Services	114,745	20,600	119,918	119,918	153,000	132,400	643%	153,000
Utilities	52,599	71,800	41,458	41,458	71,800	0	0%	71,800
Equipment	36,553	1,500	5,791	5,791	15,000	13,500	900%	15,000
Vehicle/Equipment Maintenance	562	2,000	317	317	8,500	6,500	325%	8,500
REVENUES	467,769	203,300	439,786	450,000	429,800	226,500	111%	429,800
Current Service Charges	467,769	188,300	439,786	450,000	429,800	241,500	128%	429,800
Other Revenue	0	15,000				(15,000)	-100%	0

	FY2022 Actuals	Approved 2023 Budget	2023 Year to Date 4/21/23	2023 Year End Estimate	Proposed 2024 Budget	\$ Change	% Change	Proposed 2025 Budget
223 - NEIGHBORHOOD SERVICES	351,162	506,696	362,882	585,621	629,888	123,192	24%	647,332
EXPENSES	385,287	536,696	392,495	615,234	659,888	123,192	23%	677,332
Salaries and Wages	174,832	196,699	202,475	247,085	251,076	54,377	28%	263,630
Benefits	58,623	28,997	72,976	92,149	97,812	68,815	237%	102,703
Insurance	28,478	0	40,627	51,999	54,330	54,330		57,047
Retirement	15,876	13,950	17,752	22,242	25,764	11,814	85%	27,052
Taxes	14,270	15,047	14,598	17,908	17,718	2,671	18%	18,604
Other Expenses	151,831	311,000	117,044	276,000	311,000	0	0%	311,000
Advertising & Promotions	1,627	2,000	398	1,000	2,000	0	0%	2,000
Supplies	106	2,000	0	0	2,000	0	0%	2,000
Professional Services	89,934	210,000	101,336	200,000	210,000	0	0%	210,000
Rental Expense	60,163	97,000	15,310	75,000	97,000	0	0%	97,000
REVENUES	34,124	30,000	29,613	29,613	30,000	0	0%	30,000
Current Service Charges	34,124	30,000	29,613	29,613	30,000	0	0%	30,000
2242 - REC / YOUTH SERVICES	(958)	58,909	87,291	161,327	(30,429)	(89,338)	-152%	(15,298)
EXPENSES	287,634	278,909	369,671	461,327	339,571	60,662	22%	354,702
Salaries and Wages	191,128	185,366	263,434	323,264	262,352	76,986	42%	275,470
Benefits	38,882	43,143	66,395	82,317	40,269	(2,874)	-7%	42,282
Insurance	19,721	19,887	36,205	45,203	20,681	794	4%	21,715
Retirement	5,493	9,355	10,642	13,067	10,088	733	8%	10,592
Taxes	13,667	13,901	19,547	24,047	9,500	(4,401)	-32%	9,975
Other Expenses	57,625	50,400	39,843	55,747	36,950	(13,450)	-27%	36,950
Administrative and Office Expenses	3,994	5,000	1,113	2,500	11,000	6,000	120%	11,000
Advertising & Promotions	0	500	0	0	0	(500)	-100%	0
Supplies	6,726	6,000	4,655	6,000	0	(6,000)	-100%	0
Professional Services	3,600	1,000	1,500	3,000	5,600	4,600	460%	5,600
Rental Expense	18,900	18,000	13,075	18,000	0	(18,000)	-100%	0
Utilities	22,817	17,350	17,435	23,247	17,350	0	0%	17,350
Equipment	0	1,000	1,727	2,000	3,000	2,000	200%	3,000
Vehicle/Equipment Maintenance	1,588	1,550	338	1,000	0	(1,550)	-100%	0
REVENUES	288,593	220,000	282,380	300,000	370,000	150,000	68%	370,000
Current Service Charges	288,593	220,000	282,380	300,000	370,000	150,000	68%	370,000

	FY2022 Actuals	Approved 2023 Budget	2023 Year to Date 4/21/23	2023 Year End Estimate	Proposed 2024 Budget	\$ Change	% Change	Proposed 2025 Budget
2244 - REC / SENIOR SERVICES	155,842	295,702	251,695	291,084	333,673	37,971	13%	349,977
EXPENSES	251,444	379,702	284,416	333,584	385,673	5,971	2%	401,977
Salaries and Wages	121,178	229,747	174,395	223,395	235,285	5,538	2%	247,049
Benefits	38,132	54,105	66,210	87,189	90,788	36,683	68%	95,328
Insurance	20,616	11,677	43,087	57,850	60,337	48,660	417%	63,354
Retirement	8,295	24,786	9,821	12,321	15,554	(9,232)	-37%	16,331
Taxes	9,221	17,642	13,303	17,018	14,897	(2,745)	-16%	15,642
Other Expenses	92,134	95,850	43,811	23,000	59,600	(36,250)	-38%	59,600
Administrative and Office Expenses	2,666	2,150	1,007	2,000	3,000	850	40%	3,000
Advertising & Promotions	48	0	0	0	0	0		0
Supplies	804	9,000	248	1,000	8,000	(1,000)	-11%	8,000
Professional Services	41,242	46,100	8,680	20,000	18,000	(28,100)	-61%	18,000
Utilities	40,384	28,600	33,876	45,168	28,600	0	0%	28,600
Vehicle/Equipment Maintenance	6,991	10,000	0	10,000	2,000	(8,000)	-80%	2,000
REVENUES	95,602	84,000	32,721	42,500	52,000	(32,000)	-38%	52,000
Current Service Charges	95,602	73,000	28,369	35,000	36,000	(37,000)	-51%	36,000
Other Revenue	0	11,000	4,352	7,500	16,000	5,000	45%	16,000
225 - REC / ARTS DIV	7,266	34,930	18,998	23,576	27,050	(7,880)	-23%	28,378
EXPENSES	7,266	35,430	19,135	23,713	27,050	(8,380)	-24%	28,378
Salaries and Wages	5,655	26,038	13,453	16,473	17,747	(8,291)	-32%	18,634
Benefits	1,517	8,892	5,671	7,090	8,803	(89)	-1%	9,243
Insurance	893	4,037	3,689	4,659	4,828	791	20%	5,069
Retirement	270	2,863	957	1,182	2,623	(240)	-8%	2,754
Taxes	354	1,992	1,024	1,249	1,352	(640)	-32%	1,420
Other Expenses	94	500	11	150	500	0	0%	500
Advertising & Promotions	94	250	0	100	250	0	0%	250
Supplies	0	250	11	50	250	0	0%	250
REVENUES	0	500	137	137	0	(500)	-100%	0
Current Service Charges	0	500	137	137	0	(500)	-100%	0

COMMUNITY DEVELOPMENT



3.3.10 COMMUNITY DEVELOPMENT

COMMUNITY DEVELOPMENT DEPARTMENT

The Community Development Department is a multi-disciplinary department responsible for developing policies and implementing regulations related to the physical environment within the City of Albany. The Department is comprised of the Planning & Building Division and the Transportation and Sustainability Division. In addition to its established programs, department staff often are called on to address unique and complex interdisciplinary policies and programs.

PLANNING & BUILDING DIVISION

The Planning & Building Division is responsible for administering State and local land use regulations and formulating policy recommendations related to the physical development of the City. Responsibilities include the evaluation and processing of development applications through the Planning and Zoning Commission, evaluating construction documents for code compliance, and conducting field inspections. The Division processes approximately 75 planning applications per year and provides staff support to the Planning & Zoning Commission. The Division is also responsible for Planning and Zoning Code amendments in response to changes in State and Federal law as well as implementation of the Albany 2035 General Plan, the Housing Element, Residential Design Guidelines, and other policy documents. The Planning & Building Division also takes the lead in developing and implementing programs that will lead to the creation of affordable housing in the City.

The Planning & Building Division also is responsible for administering the California Building Standards Code. Activities include review construction documents for compliance with building codes, issuance of building permits, and inspections to verify construction compliance. Annually, the division processes approximately 1,000 building and encroachment permit applications, and inspections are regularly scheduled within 24 hours of the request. There is regular coordination with the Fire Department on Fire Code compliance coordination with related inspections.

TRANSPORTATION & SUSTAINABILITY DIVISION

The Transportation & Sustainability Division is responsible for the planning and implementation of transportation mobility related pedestrian, bicycle, traffic calming, and roadway safety projects and programs. The Division works closely with the Public Works Department on the planning, design, and implementation of transportation-related projects. Division staff also takes the lead in coordination with external transportation agencies including AC Transit, Alameda County Transportation Commission, MTC for regional transportation initiatives, and Caltrans. The Division also provides staff support to the Transportation Commission.

The Transportation & Sustainability Division also manages the City's programs and projects to reduce the generation of greenhouse gases and adapt to climate change. This includes collaboration with partner organizations such as East Bay Clean Energy, Stopwaste.org, and BayRen. The division also takes the lead oversight of the solid waste management franchise agreements and local waste reduction programs. The Division provides staff support to the City's Climate Action Committee.

OTHER PROGRAMS & RESPONSIBILITIES

Community Development Department staff address a variety of resilience and environmental planning issues beyond its core responsibilities. Department staff take the lead for the City in addressing Albany waterfront protection and creek restoration planning. In addition, there is collaboration with the City's Fire Department on disaster preparedness, hazard mitigation, and emergency operations.

Significant Accomplishments FY 2021-22 and FY 2022-23

- Completion of the San Pablo Avenue Specific Plan.
- Completion of Local Road Safety Plan.
- Completion of the 2023-2031 Housing Element.
- Development and implementation of the outdoor dining parklet program.
- Implementation of HVAC incentive programs and electric vehicle charging pilot program.
- Issuance of building permits for 106 new residential units over the two-year period, including the 62-unit affordable housing project on City property.
- Staffing 71 Commission and committee meetings over the past two-year period.

Goals for FY 2023-24 and FY 2024-25

- | | |
|--|------------|
| 1. Implementation of the 2023-2031 Housing Element | Continuous |
| 2. Updating Municipal Code related to parking regulations, accessory dwelling units, density bonus standards, inclusionary housing, and childcare facilities | FY 2023-24 |
| 3. Completion of a Development Impact Fee study | FY 2023-24 |
| 4. Initiation of the Active Transportation Plan | FY 2023-24 |
| 5. Initiation of the Street Tree Master Plan | FY 2024-24 |
| 6. Implementation updated fire hazard mapping | Continuous |
| 7. Completion of Local Hazard Mitigation Plan | FY 2023-24 |

Notes to the Budget

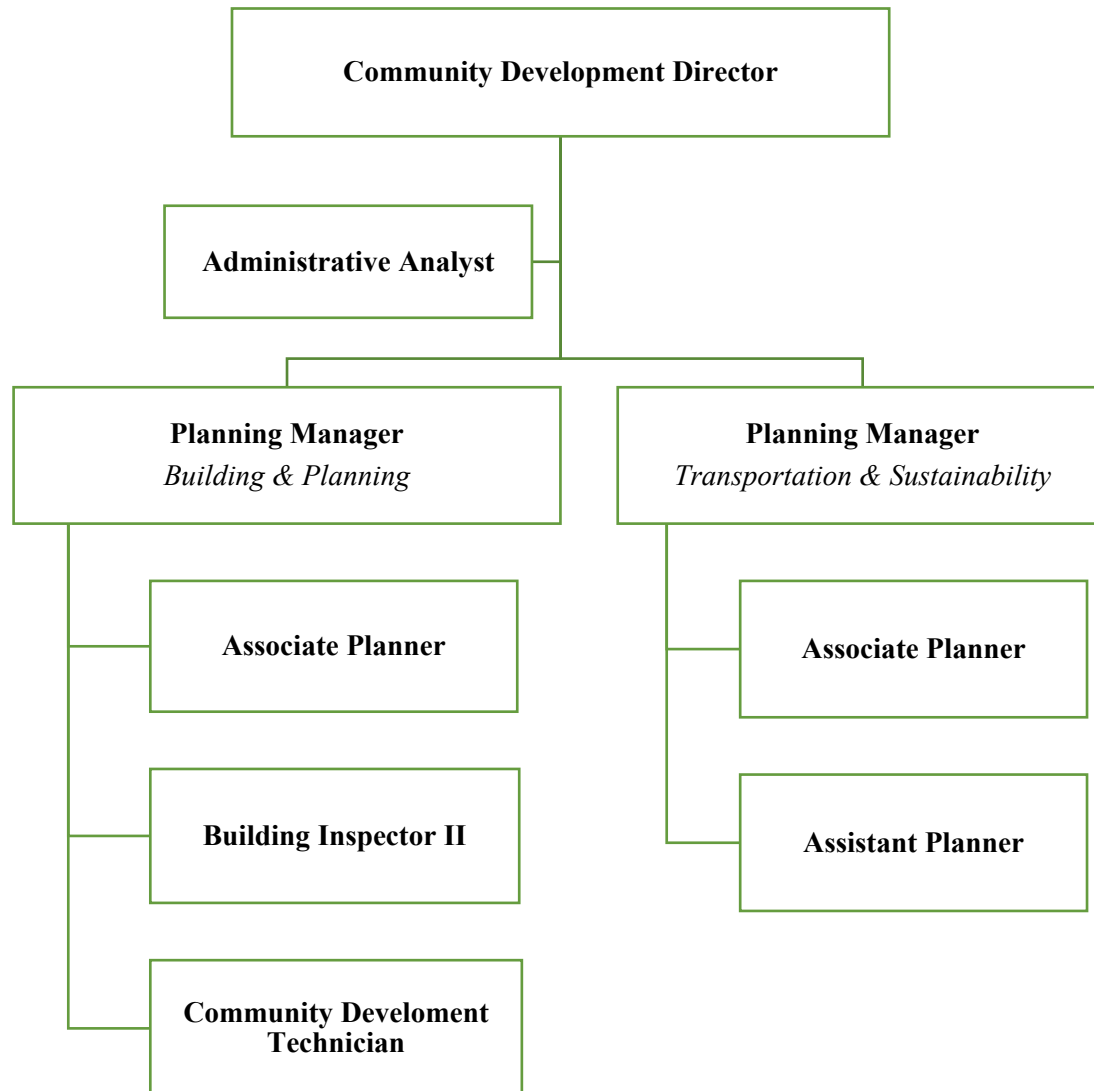
Reclassified 1.0 FTE Program Manager (Sustainability) to 1.0 FTE Assistant Planner. Reclassified 1.0 FTE Senior Planner (Transportation) to 1.0 FTE Planning Manager (Transportation & Sustainability). Reclassified 1.0 FTE Assistant Planner to 1.0 FTE Associate Planner.



CITY OF ALBANY

Community Development Department

FY 2023-24 and FY 2024-25



CORE SERVICES

- Administration of the California Building Standards Code.
- Checking building plans for compliance with building codes, issuing building permits, and inspecting construction for compliance.
- Construction-related code enforcement.
- Administration of state and local land use and building regulations and formulating policy recommendations related to the physical development of the City.
- Evaluating and processing development applications through the Planning and Zoning Commission.
- Updating the Planning and Zoning Code, the Albany General Plan, and the Housing Element.
- Planning for the City's urban and natural environment, including climate action and adaptation planning and implementation; hazard mitigation and disaster resilience; resource reduction, recycling, and solid waste management; creek and open space planning.
- Planning and implementation of projects related to pedestrian, bicycle, and vehicle safety.
- Coordination with AC Transit, the Alameda County Transportation Commission, and Caltrans regarding implementation of improvements to the City's mobility network.
- Development and implementation of affordable housing programs and projects within the City.

	FY2022 Actuals	Approved 2023 Budget	2023 Year to Date 4/21/23	2023 Year End Estimate	Proposed 2024 Budget	\$ Change	% Change	Proposed 2025 Budget
23 - COMMUNITY DEVELOPMENT	841,965	979,309	256,572	396,736	1,624,037	644,728	66%	1,695,671
231 - COMMUNITY DEV/ ADMINISTRATION	(580,154)	(400,979)	(507,076)	(681,940)	(291,234)	109,745	-27%	(277,493)
EXPENSES	241,377	195,321	172,390	224,103	305,066	109,745	56%	318,807
Salaries and Wages	173,379	132,597	121,964	154,789	221,551	88,954	67%	232,629
Benefits	37,882	32,974	29,281	37,634	53,265	20,291	62%	55,928
Insurance	9,911	9,243	9,237	11,410	15,796	6,553	71%	16,586
Retirement	16,669	13,587	12,677	16,377	25,380	11,793	87%	26,649
Taxes	11,303	10,144	7,367	9,847	12,089	1,945	19%	12,693
Other Expenses	30,117	29,750	21,144	31,681	30,250	500	2%	30,250
Dues, Memberships, Publications, and Trainings	4,596	7,000	2,220	5,000	7,750	750	11%	7,750
Administrative and Office Expenses	3,822	9,250	1,927	4,000	9,000	(250)	-3%	9,000
Professional Services	10,616	5,000	7,509	10,000	5,000	0	0%	5,000
Utilities	11,084	8,050	9,473	12,631	8,050	0	0%	8,050
Misc Expenses	0	250	15	50	250	0	0%	250
Vehicle/Equipment Maintenance	0	200	0	0	200	0	0%	200
REVENUES	821,531	596,300	679,467	906,043	596,300	0	0%	596,300
Licenses and Permits	626,423	420,000	542,842	723,789	420,000	0	0%	420,000
Current Service Charges	194,875	176,100	136,540	182,053	176,100	0	0%	176,100
Other Revenue	233	200	85	200	200	0	0%	200
232 - COMMUNITY DEV/ BUILDING DIV	548,180	444,589	418,463	527,429	581,923	137,334	31%	601,902
EXPENSES	548,180	444,589	418,463	527,429	581,923	137,334	31%	601,902
Salaries and Wages	260,244	216,727	201,403	244,988	271,679	54,952	25%	285,263
Benefits	108,893	100,512	86,349	108,491	127,894	27,382	27%	134,289
Insurance	65,578	61,937	53,090	67,736	79,378	17,441	28%	83,347
Retirement	24,025	21,995	18,385	22,565	28,317	6,322	29%	29,733
Taxes	19,291	16,580	14,875	18,190	20,199	3,619	22%	21,209
Other Expenses	179,043	127,350	130,711	173,950	182,350	55,000	43%	182,350
Dues, Memberships, Publications, and Trainings	1,398	4,500	1,813	2,000	4,750	250	6%	4,750
Administrative and Office Expenses	33	1,850	123	250	1,600	(250)	-14%	1,600
Professional Services	176,903	120,000	128,775	171,700	175,000	55,000	46%	175,000
Misc Expenses	455	500	0	0	500	0	0%	500
Vehicle/Equipment Maintenance	255	500	0	0	500	0	0%	500
233 - COMMUNITY DEV/ PLANNING DIV	568,065	205,529	243,602	273,130	388,511	182,982	89%	403,999
EXPENSES	568,065	205,529	243,602	273,130	388,511	182,982	89%	403,999
Salaries and Wages	322,145	127,622	193,303	207,803	228,322	100,700	79%	239,738

	FY2022 Actuals	Approved 2023 Budget	2023 Year to Date 4/21/23	2023 Year End Estimate	Proposed 2024 Budget	\$ Change	% Change	Proposed 2025 Budget
Benefits	74,908	43,157	46,464	50,834	81,439	38,282	89%	85,511
Insurance	21,602	14,344	16,056	17,716	42,879	28,535	199%	45,023
Retirement	29,329	19,049	16,119	17,754	22,150	3,101	16%	23,258
Taxes	23,977	9,764	14,289	15,364	16,410	6,646	68%	17,231
Other Expenses	171,012	34,750	3,835	14,493	78,750	44,000	127%	78,750
Dues, Memberships, Publications, and Trainings	770	3,000	3,001	3,001	2,250	(750)	-25%	2,250
Administrative and Office Expenses	447	1,750	89	500	1,500	(250)	-14%	1,500
Professional Services	168,688	30,000	0	10,000	75,000	45,000	150%	75,000
Utilities	1,108	0	744	992	0	0		0
234 - COMMUNITY DEV/ TRANSPORTATION	139,591	448,730	93,759	138,173	437,877	(10,853)	-2%	447,156
EXPENSES	139,591	448,730	93,759	138,173	437,877	(10,853)	-2%	447,156
Salaries and Wages	56,784	162,900	53,176	81,176	150,973	(11,927)	-7%	158,522
Benefits	14,360	33,030	12,743	19,213	34,604	1,574	5%	36,334
Insurance	4,051	5,346	3,713	5,647	9,591	4,245	79%	10,071
Retirement	6,903	15,222	5,942	8,322	13,993	(1,229)	-8%	14,693
Taxes	3,406	12,462	3,089	5,244	11,020	(1,442)	-12%	11,571
Other Expenses	68,447	252,800	27,840	37,784	252,300	(500)	0%	252,300
Dues, Memberships, Publications, and Trainings	1,252	1,700	1,002	1,500	1,800	100	6%	1,800
Administrative and Office Expenses	312	1,100	0	500	500	(600)	-55%	500
Professional Services	66,883	250,000	26,838	35,784	250,000	0	0%	250,000
236 - COM DV/ENVIRONMENTAL RESOURCES	166,282	281,440	7,825	139,945	506,960	225,520	80%	520,108
EXPENSES	250,282	365,440	76,825	223,945	590,960	225,520	62%	604,108
Salaries and Wages	48,898	105,817	45,882	54,282	207,595	101,778	96%	217,975
Benefits	16,234	31,623	15,172	19,163	55,365	23,742	75%	58,133
Insurance	6,603	13,586	6,489	9,055	21,537	7,951	59%	22,614
Retirement	6,083	9,942	5,045	5,825	18,484	8,542	86%	19,408
Taxes	3,548	8,095	3,638	4,283	15,344	7,249	90%	16,111
Other Expenses	185,151	228,000	15,771	150,500	328,000	100,000	44%	328,000
Dues, Memberships, Publications, and Trainings	20	1,000	0	500	1,000	0	0%	1,000
Advertising & Promotions	573	0	0	0	0	0		0
Professional Services	184,557	227,000	15,771	150,000	327,000	100,000	44%	327,000
REVENUES	84,000	84,000	69,000	84,000	84,000	0	0%	84,000
Other Revenue	54,000	54,000	54,000	54,000	54,000	0	0%	54,000
Transfers In	30,000	30,000	15,000	30,000	30,000	0	0%	30,000
Transfer in from STOP Waste	30,000	30,000	15,000	30,000	30,000	0	0%	30,000

4. SPECIAL REVENUE & ENTERPRISE FUNDS

SPECIAL REVENUE FUNDS

Special revenue funds account for and report the proceeds of specific revenue sources that are committed or assigned to specific purposes other than debt service or capital projects. The City has several special revenue funds, mostly comprised of parcel taxes in addition to some sources from the State of California and the County of Alameda. Special revenue funds are used for several purposes including supporting operating expenses, planned capital improvements, and emergency repairs and maintenance.

ENTERPRISE FUND

Enterprise funds, sometimes called business-type funds, are fully supported by charges paid by users based on the amount of services they use. The City's only enterprise funds are its sewer funds (4001 – 4003). The operating portion of the sewer funds are detailed in Section 3.3.8 of this document. The detail provided in this section shows account balances and planned capital improvement spending.

In the previous biennial budget, planned CIP (Capital Improvement Plan) expenses were listed in the following detail for illustrative purposes only. As staff are not requesting reallocation or reappropriation of planned CIP amounts, this document is meant to appropriate operating expenditures included in Resolution **2023-XX**, and a new CIP will be presented to Council in the fall, those lines have been removed. Staff will provide updated detail pages for applicable Section 4 funds when the CIP is presented so that Council can see the effect of CIP and operating appropriations on fund balances.

Individual appropriations from these funds can be made at any time throughout the year by resolution. This often happens in cases where unexpected maintenance expenses require more funding than anticipated.

4.1 - 1001 - PENSION TAX OVERRIDE FUND

The City of Albany imposed an *ad valorem* property tax in fiscal year 1982-83 to pay the City's pension liability for Police and Fire retirees. The initial tax rate was set at 0.0993% of full value. This was the estimated rate required to fund the unfunded liability of the, now closed, Police and Fire Relief and Pension Fund, which was closed to new participants. Funds generated by this tax are also used to partially fund required contributions to CalPERS police and fire retirement plans based on the level of benefits in effect when the pension override was approved.

Annually the City Council adopts by resolution the Tax Rate for the ensuing Fiscal Year. The rate is capped at the rate set in 1982, 0.0993%. As previously noted the revenue collected in this fund is held to meet obligations in two primary areas: 1) The Albany Police and Fire Relief Pension Fund, which is closed to new members and funds retirement obligations earned by pensioners prior to the City Public Safety employees being covered by CalPERS; and 2) Partial funding of required contributions to the open CalPERS police and fire retirement plans. The funds can be used to cover City pension costs that do not exceed the benefits offered at the time the tax was implemented.

Over the years the funding needs for the Albany Police and Fire Pension Trust Fund have fluctuated based on the plan funding status calculated by the plan actuaries. The last actuarial valuation, conducted as of June 30, 2022, established the annual contribution rate at \$1,038,051. Funding of the Albany Police and Fire Pension Trust Fund is discussed in further detail in Section 6 of the biennial budget document.

The contribution towards applicable current Police and Fire Safety PERS costs is estimated to be \$3,309,713 based on the most recent CalPERS actuarial valuations, dated June 30, 2021. The estimate was adjusted to ensure the tax only covers the level of benefit provided when the tax was first enacted.

As shown below, the estimated fund balance in the restricted special revenue fund is projected to be \$737,288 as of July 1, 2023. The preliminary estimated results for Fiscal Year 2023-2024 are summarized on the following page:

**PENSION PROPERTY TAX ESTIMATED SOURCE / (USE) OF
FUNDS FISCAL YEAR 2023-24**

Beginning Balance July 1, 2023		\$737,288
Source of Funds – FY 2023-24 Taxes		\$3,330,917
Use of Funds		
Annual Contribution Albany Pension Trust Fund	(\$500,000)	
Annual Payment of Partial Current Safety PERS	(\$2,830,917)	
Additional PERS Payment	-	
TOTAL USES		(\$3,330,971)
Estimated Ending Balance June 30, 2024		\$737,288

As seen above, the proposed uses of the pension tax override fund will leave the fund balance at \$737,288 until additional tax is collected in future years. Staff are recommending that the balance stay in the fund to help offset the increase in the CalPERS UAL in future years.

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Estimate	2024 Proposed	2025 Proposed
Balance Beginning of Year	2,135,709	1,703,989	1,500,437	1,112,121	687,159	391,501	737,288	737,288
1001 - SR-PENSION PROPERTY TAX	431,720	203,552	388,316	424,961	295,658	(345,787)	0	2,465
EXPENSES	1,635,995	1,428,130	2,849,998	3,494,341	3,442,624	3,064,191	3,330,917	3,400,000
Pension Payments	0	0	0	500,000	500,000	0	0	0
Transfers Out	1,635,995	1,428,130	2,849,998	2,994,341	2,942,624	3,064,191	3,330,917	3,400,000
REVENUES	1,204,275	1,224,578	2,461,682	3,069,380	3,146,966	3,409,978	3,330,917	3,397,535
Earnings on Investments	0	0	0	0	0	0	0	0
Property Tax	1,204,275	1,224,578	2,461,682	3,069,380	3,146,966	3,409,978	3,330,917	3,397,535
Balance End of Year	1,703,989	1,500,437	1,112,121	687,159	391,501	737,288	737,288	734,824

A RESOLUTION OF THE ALBANY CITY COUNCIL TO ADOPT THE FISCAL YEAR 2023-24 TAX RATE FOR THE PENSION OVERRIDE TAX

WHEREAS, the City Council desires to set a tax rate that shall be applied for the Fiscal Year beginning July 1, 2023 and ending June 30, 2024 (Fiscal Year 2023-24).

NOW, THEREFORE, BE IT RESOLVED, that the Albany City Council resolve as follows:

- A) Listed below is the tax rate (expressed as a percentage of full assessed value), which has been calculated by estimating the revenue and tax amounts required to be raised by property taxes to meet certain City pension obligations.
- B) These commitments were created by Chapter IX, Section 9.01 and Chapter IV, Section 4.10 of the voter-approved City Charter.
- C) In accordance with the Charter sections listed above, the figure listed below is hereby adopted as the annual tax rate for Fiscal Year 2023-24.

Fund: Pension Fund Rate: .0993 % (*point zero nine nine three percent*) of full value.

BE IT FURTHER RESOLVED, that the amount set forth above is appropriated in accordance with applicable State and local laws.

1 permanently set the pension override tax. Subject to the historical maximum rate and
2 calculations methodology, the City Council expressly reserves its right to levy a different rate
3 in future fiscal years as necessary and appropriate in order to meet Pension obligations funded
4 by the tax.

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8 AARON TIEDEMANN, MAYOR
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4.2 – ALAMEDA COUNTY TRANSPORTATION COMMISSION (ACTC) FUNDS

Measures B, BB, and Vehicle Registrations Funds (1101, 1102, 1103, 1104, 1201, 1202, 1203)

The Alameda County Transportation Commission (ACTC) distributes local tax revenues to jurisdictions to support regional priorities, which include:

- Expanding mass transit
- Improving highway infrastructure
- Improving local streets and roads
- Improving bicycle and pedestrian safety, and
- Expanding special transportation for seniors and people with disabilities.

Measure B was a County direct local distribution funded through a half-cent sales tax to deliver transportation improvements and services. Collection of this tax was approved by Alameda County voters in 2000, and expired in March 2022. The City will be spending down the balance of this fund over the next several years.

Albany received funding from Measure B revenues for local street and road improvements, including projects under the Annual Street Rehabilitation Program (CIP No. 21000), as well as implementation of projects with active transportation & bike/pedestrian safety elements, including but not limited to the Masonic Intersections (Ohlone Greenway Trail Safety Improvements) Project (CIP No. 25007), the San Pablo Avenue Pedestrian Improvements Project – Phase I (CIP No. 24010), and the Street Lighting Evaluation Project (CIP No. 25008). Measure B also supported the City’s paratransit program administered by the Recreation Department.

Alameda County voters approved a second County-wide measure, Measure BB, in 2014, which would provide additional revenue immediately, and increase upon expiration of Measure B in 2022. Measure BB is similarly dedicated to the regional priorities listed above. Albany’s distributions are earmarked for local streets & roads improvements, bicycle & pedestrian safety projects, and paratransit program operations.

Projects currently funded through Measure BB include the City’s Annual Street Rehabilitation Program, traffic calming projects throughout the City, Active Transportation Plan elements of larger projects, construction of the San Pablo Pedestrian Improvements Project – Phase I, and the City’s paratransit program. Measure BB is scheduled to expire in 2045.

Vehicle Registration Fee revenue is collected by the state and distributed to public agencies to plan, design, and construct improvements to public streets. Albany’s allocation is distributed by ACTC. This funding source is currently programmed to the Annual Street Rehabilitation Program.

The ACTC-administered funds are used mainly for CIP purposes; however, the paratransit portions of these funds fully support the operation of the City's paratransit program. Public Works also utilizes these funds for ACTC annual dues, generally considered operating expenses.

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Estimate	2024 Proposed	2025 Proposed
Balance Beginning of Year	667,670	917,885	1,353,474	1,664,043	1,508,596	1,359,546	1,375,072	1,368,572
1101 - SR-MSR B-LCL STRTS & RDS (ACTC)	(250,215)	(435,589)	(310,569)	60,919	149,050	(15,527)	6,500	6,500
EXPENSES	232,281	97,580	214,878	596,916	547,107	354,473	6,500	6,500
Other Expenses	232,281	97,580	214,878	596,916	547,107	354,473	6,500	6,500
Dues, Memberships, Publications, and Trainings	0	0	0	4,954	5,116	5,110	6,500	6,500
Administrative and Office Expenses	0	0	0	0	0	0	0	0
Supplies	0	0	0	0	0	0	0	0
Professional Services	2,082	1,078	70,171	376,550	127,598	113,153	0	0
Misc Expenses	4,464	4,598	4,809	0	0	0	0	0
Capital Expenditures	225,736	91,904	139,898	215,412	414,392	236,210	0	0
REVENUES	482,496	533,169	525,447	535,996	398,056	370,000	0	0
Earnings on Investments	0	0	38,660	13,657	3,233	20,000	0	0
Other Revenue	482,496	533,169	486,787	522,339	394,823	350,000	0	0
Balance End of Year	917,885	1,353,474	1,664,043	1,508,596	1,359,546	1,375,072	1,368,572	1,362,072
Balance Beginning of Year	155,769	89,608	152,020	194,646	203,961	244,666	104,433	104,433
1102 - SR-MSR B-BYCYCL & PDSTRN (ACTC)	66,161	(62,412)	(42,626)	(9,254)	(40,705)	140,233	0	0
EXPENSES	128,414	4,598	24,809	60,000	11,671	140,583	0	0
Other Expenses	128,414	4,598	24,809	60,000	11,671	140,583	0	0
Misc Expenses	4,464	4,598	4,809	0	0	0	0	0
Capital Expenditures	123,950	0	20,000	60,000	11,671	140,583	0	0
REVENUES	62,252	67,009	67,435	69,254	52,376	350	0	0
Earnings on Investments	0	0	4,411	1,770	573	0	0	0
Other Revenue	62,252	67,009	63,024	67,484	51,803	350	0	0
Balance End of Year	89,608	152,020	194,646	203,961	244,666	104,433	104,433	104,433
Balance Beginning of Year	8,515	(2,970)	(23,302)	10,698	16,753	12,133	0	0
1103 - SR-MSR B-PARATRANSIT (ACTC)	11,485	20,332	(34,000)	(6,058)	4,620	12,132	0	0
EXPENSES	45,873	57,330	22,959	29,709	34,062	12,637	0	0
Salaries and Wages	36,347	41,965	18,664	24,611	17,197	829	0	0

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Estimate	2024 Proposed	2025 Proposed
Benefits	2,835	5,978	3,914	4,773	16,490	4,815	0	0
Insurance	1,093	2,122	881	1,007	13,446	1,261	0	0
Retirement	0	671	1,449	1,903	1,287	1,761	0	0
Taxes	1,742	3,184	1,584	1,864	1,758	1,793	0	0
Other Expenses	6,691	9,387	381	325	374	6,992	0	0
Administrative and Office Expenses	125	49	0	0	0	0	0	0
Professional Services	2,018	4,084	0	0	0	0	0	0
Vehicle/Equipment	4,548	5,255	34	0	53	6,850	0	0
Utilities	0	0	346	325	321	142	0	0
REVENUES	34,387	36,998	56,959	35,767	29,441	504	0	0
Earnings on Investments	0	0	385	91	29	306	0	0
Other Revenue	34,387	36,998	56,574	35,676	29,412	198	0	0
Balance End of Year	(2,970)	(23,302)	10,698	16,753	12,133	0	0	0
Balance Beginning of Year	87,816	151,528	192,237	254,541	321,669	367,972	360,142	435,142
1104 - SR-MSR F - VEHICLE REG (ACTC)	(63,713)	(40,709)	(62,304)	(67,029)	(46,303)	7,831	(75,000)	(75,000)
EXPENSES	15,883	36,865	19,537	11,730	21,180	82,831	0	0
Other Expenses	15,883	36,865	19,537	11,730	21,180	82,831	0	0
Professional Services	2,453	36,865	2,910	0	3,603	20,000	0	0
Capital Expenditures	13,430	0	16,627	11,730	17,577	62,831	0	0
REVENUES	79,595	77,574	81,841	78,759	67,483	75,000	75,000	75,000
Earnings on Investments	0	0	5,580	2,877	1,132	0	0	0
Other Revenue	79,595	77,574	76,261	75,882	66,351	75,000	75,000	75,000
Balance End of Year	151,528	192,237	254,541	321,669	367,972	360,142	435,142	510,142
Balance Beginning of Year	770,075	1,176,276	1,676,223	1,940,139	1,817,005	2,440,514	3,246,859	4,740,359
1201 - SR-MSR BB-LCL STRTS & RDS (ACTC)	(406,201)	(499,947)	(263,916)	632,111	(623,509)	(806,344)	(1,493,500)	(1,493,500)
EXPENSES	44,973	550	239,483	632,111	5,116	672,639	6,500	6,500
Other Expenses	44,973	550	239,483	632,111	5,116	672,639	6,500	6,500
Dues, Memberships, Publications, and Trainings	0	0	0	4,954	5,116	5,110	6,500	6,500
Administrative and Office Expenses	0	0	0	0	0	0	0	0
Supplies	0	0	0	0	0	0	0	0
Professional Services	12,743	0	0	0	0	0	0	0
Capital Expenditures	32,230	550	239,483	627,158	0	667,529	0	0
REVENUES	451,174	500,497	503,399	0	628,625	1,478,984	1,500,000	1,500,000

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Estimate	2024 Proposed	2025 Proposed
Earnings on Investments	0	0	46,606	0	5,206	0	0	0
Other Revenue	451,174	500,497	456,793	0	623,419	1,478,984	1,500,000	1,500,000
Balance End of Year	1,176,276	1,676,223	1,940,139	1,817,005	2,440,514	3,246,859	4,740,359	6,233,859
Balance Beginning of Year	105,811	73,635	128,211	183,208	240,578	307,439	307,438	462,438
1202 - SR-MSR BB-BYCYCL & PDSTRN (ACTC)	32,175	(54,576)	(54,997)	23,547	(66,861)	1	(155,000)	(155,000)
EXPENSES	82,680	0	0	78,712	4,769	149,452	0	0
Other Expenses	82,680	0	0	78,712	4,769	149,452	0	0
Professional Services	7,080	0	0	0	0	0	0	0
Capital Expenditures	75,600	0	0	78,712	4,769	149,452	0	0
REVENUES	50,505	54,576	54,997	55,165	71,630	149,451	155,000	155,000
Earnings on Investments	0	0	3,685	0	662	0	0	0
Other Revenue	50,505	54,576	51,312	55,165	70,968	149,451	155,000	155,000
Balance End of Year	73,635	128,211	183,208	240,578	307,439	307,438	462,438	617,438
Balance Beginning of Year	44,804	45,363	59,234	57,873	89,063	134,352	177,823	170,777
1203 - SR-MSR BB-PARATRANSIT (ACTC)	(560)	(13,871)	1,361	(31,189)	(45,289)	(43,470)	7,045	9,877
EXPENSES	34,627	24,257	36,780	5,414	4,610	48,931	102,392	105,224
Salaries and Wages	19,883	0	5,097	0	0	26,000	54,055	55,677
Benefits	16	0	317	0	0	15,624	40,337	41,548
Insurance	0	0	0	0	0	14,500	31,292	32,231
Retirement	0	0	0	0	0	624	4,490	4,625
Taxes	16	0	317	0	0	500	4,555	4,691
Other Expenses	14,728	24,257	31,366	5,414	4,610	7,307	8,000	8,000
Administrative and Office Expenses	0	0	0	0	0	0	0	0
Professional Services	6,538	24,257	8,062	5,414	4,610	7,307	8,000	8,000
Vehicle/Equipment	8,189	0	0	0	0	0	0	0
Transfers Out	0	0	23,304	0	0	0	0	0
REVENUES	35,187	38,128	35,418	36,603	49,899	92,401	95,347	95,347
Earnings on Investments	0	0	1,669	795	267	347	347	347
Other Revenue	35,187	38,128	33,750	35,807	49,632	92,054	95,000	95,000
Balance End of Year	45,363	59,234	57,873	89,063	134,352	177,823	170,777	160,900

4.3 – HUTA GAS TAX FUND (1105)

Highway Users Tax Account (HUTA) gas tax revenue is collected by the state and distributed to public agencies and cities to plan, design, and construct improvements to public streets and highways as well as maintenance and operation of public streets and highways. Albany receives approximately \$300,000-\$450,000 each year for local streets and roads. See California Streets & Highways Code §2103-2108 for details on HUTA apportionments.

Albany's HUTA Gas Tax revenue has historically supported both operating and capital expenditures and was included in previous CIP budgets as a funding source. Since FY2020-21, this revenue stream has been directed primarily towards supporting the City's maintenance and operations programs in the public right-of-way through transfers to the General Fund.

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Estimate	2024 Proposed	2025 Proposed
Balance Beginning of Year	900,823	624,607	606,017	678,027	794,081	807,840	893,836	922,826
1105 - SR-GAS TAXES	276,217	18,590	(72,010)	(116,056)	(13,759)	(85,996)	(28,990)	(28,990)
EXPENSES	659,571	390,842	369,482	308,741	394,000	426,374	469,000	469,000
Salaries and Wages	121,377	83,691	67,670	1,647	0	0	0	0
Benefits	33,076	32,077	25,540	561	0	0	0	0
Insurance	18,601	18,558	14,736	246	0	0	0	0
Retirement	7,760	7,234	5,812	189	0	0	0	0
Taxes	6,714	6,286	4,992	126	0	0	0	0
Other Expenses	505,119	275,074	276,272	306,533	394,000	426,374	469,000	469,000
Administrative and Office Expenses	22,422	22,422	22,422	0	0	0	0	0
Supplies	42,902	41,999	32,741	0	0	0	0	0
Professional Services	95,305	94,402	127,598	0	0	0	0	0
Vehicle/Equipment	8,829	10,278	10,264	0	0	0	0	0
Utilities	59,919	66,461	67,203	0	0	0	0	0
Capital Expenditures	275,741	39,511	16,043	0	0	32,374	0	0
Transfers Out	0	0	0	306,533	394,000	394,000	469,000	469,000
Public Right of Way Maintenance					394,000	394,000	469,000	469,000
REVENUES	383,354	372,252	441,492	424,797	407,759	512,370	497,990	497,990
Earnings on Investments	0	0	17,876	8,015	2,912	5,000	5,000	5,000
Other Revenue	383,354	372,252	423,617	416,782	404,847	507,370	492,990	492,990
Balance End of Year	624,607	606,017	678,027	794,081	807,840	893,836	922,826	951,816

4.4 – LIGHTING AND LANDSCAPING DISTRICT FUNDS

Measure R LLAD 1996-1 Open Space (1301), Recreation and Playfields (1302), Creek Maintenance (1303), and LLAD 1988-1, Lighting and Landscaping District (1304)

In 1988, pursuant to the Landscaping and Lighting Act of 1972, Albany formed a Lighting and Landscaping Assessment District (LLAD). The assessments levied and collected provide for the installation and maintenance of public landscaping, park, and recreational improvements within the district. Proceeds from this assessment district are allocated to fund 1304, which currently supports the City's Parks, Public Right-of-Way, and Urban Forestry Maintenance Programs (See Public Works 3.3.8). This assessment district does not expire, and a public hearing is scheduled annually in tandem with the published Engineer's Report and budget for use of the proceeds.

In 1996, Albany formed another Lighting and Landscaping Assessment District (LLAD), to fund acquisition, improvement and maintenance of open space on Albany Hill, recreational playfields throughout the City, and creek restoration. Also, in 1996, the voters approved Measure R, an advisory measure which expressed support for the LLAD and called for allocation of the proceeds as follows: (1) 50% for the acquisition, improvement and maintenance of open space on Albany Hill; (2) 25% for the acquisition, improvement, and maintenance of recreational playfields; and (3) 25% for creek restoration and maintenance.

In 1999, the City issued \$6.23 million in improvement bonds secured by the LLAD revenues. These bonds were repaid in 2019. Projects recently completed using Measure R funding included construction of Peggy Thomsen Pierce Street Park, Ocean View Park Drainage, Memorial Park Tennis Court LED Light Conversion, and the Albany Hill Access Improvements Project. Projects currently planned and funded by Measure R include improvements scheduled as part of the Codornices Creek Phase IV Improvement Project (CIP No. 43001). In recent years Measure R has provided supplemental funding for vegetation management on Albany Hill and along the bank of Cerrito Creek.

Revenues from the 1996-1 assessment district were allocated to six funds: three for operating programs and three for capital projects. The operating funds are Fund 1301 – Open Space, Fund 1302 – Playfields, and Fund 1303 – Creek Restoration. The capital funds are Fund 2302 - Open Space, Fund 2303 - Playfields and Fund 2304 - Creek Restoration. At this time, funds in 1301 and 1302 are substantially exhausted. Fund 1303 is budgeted to be depleted by the end of this budget period. Future program costs will be funded through other parks and creeks/open space special revenue, including LLAD 1988-1 (1304) and Measure M Parks and Open Space Parcel Tax (1306). Fund 1306 is described in section 4.10 of the budget packet. Remaining capital funds if available will be budgeted as part of the City's next CIP update.

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Estimate	2024 Proposed	2025 Proposed
Balance Beginning of Year	280,617	193,271	165,560	149,471	65,816	8,169	27,823	16,367
1301 - SR-LLD 1996-1 OPEN SPACE	87,346	27,712	16,089	83,655	57,647	(19,654)	11,456	3,656
EXPENSES	87,346	51,995	41,006	93,147	60,802	0	31,456	23,656
Salaries and Wages	2,484	0	25	0	0	0	0	0
Benefits	27	0	0	0	0	0	0	0
Taxes	27	0	0	0	0	0	0	0
Other Expenses	84,835	51,995	40,982	93,147	60,802	0	31,456	23,656
Professional Services	84,835	51,995	40,982	0	0	0	0	0
Audit Adjustment				57,647				
Transfers Out	0	0	0	35,500	60,802	0	31,456	23,656
Creeks and Open Space Maintenance				35,500	60,802	0	7,800	0
Administration							23,656	23,656
REVENUES	0	24,284	24,918	9,492	3,155	19,654	20,000	20,000
Earnings on Investments	0	24,284	24,918	9,492	3,155	19,654	20,000	20,000
Balance End of Year	193,271	165,560	149,471	65,816	8,169	27,823	16,367	12,711
Balance Beginning of Year	85,970	25,970	38,112	50,993	60,810	45,280	30,107	26,907
1302 - SR-LLD 1996-1 RCREATN PLAYFLD	60,000	(12,142)	(12,881)	(9,817)	15,530	15,173	3,200	0
EXPENSES	60,000	0	0	(5,071)	17,107	25,000	3,200	0
Other Expenses	60,000	0	0	(5,071)	17,107	25,000	3,200	0
Professional Services	60,000	0	0	0	0	0	0	0
Audit Adjustment				(20,065)				
Transfers Out	0	0	0	14,994	17,107	25,000	3,200	0
Parks Maintenance					17,107	25,000	3,200	0
REVENUES	0	12,142	12,881	4,746	1,577	9,827	0	0
Earnings on Investments	0	12,142	12,881	4,746	1,577	9,827	0	0
Balance End of Year	25,970	38,112	50,993	60,810	45,280	30,107	26,907	26,907

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Estimate	2024 Proposed	2025 Proposed
Balance Beginning of Year	311,024	259,827	244,069	229,246	187,420	158,596	66,681	11,681
1303 - SR-LLD 1996-1 CREEK MNTENANCE	51,197	15,758	14,823	41,826	28,824	91,915	55,000	55,000
EXPENSES	51,197	27,900	27,705	46,572	30,401	101,742	70,000	70,000
Other Expenses	51,197	27,900	27,705	46,572	30,401	101,742	70,000	70,000
Supplies	160	3,465	3,689	0	0	0	0	0
Professional Services	51,037	24,435	24,016	0	0	0	0	0
Audit Adjustment				28,822				
Transfers Out	0	0	0	17,750	30,401	101,742	70,000	70,000
Creeks Maintenance				17,750	30,401	101,742	70,000	70,000
REVENUES	0	12,142	12,881	4,746	1,577	9,827	15,000	15,000
Earnings on Investments	0	12,142	12,881	4,746	1,577	9,827	15,000	15,000
Balance End of Year	259,827	244,069	229,246	187,420	158,596	66,681	11,681	(43,319)
Balance Beginning of Year	212,544	155,715	93,622	21,412	287,822	514,246	658,718	733,432
1304 - SR-LLD 1988-1 LGHTNG&LNDSCPNG	56,829	62,093	72,210	(266,538)	(226,424)	(144,472)	(74,714)	(85,499)
EXPENSES	594,511	601,511	607,328	269,239	307,218	384,650	464,500	464,500
Salaries and Wages	282,400	208,976	212,308	8,430	0	0	0	0
Benefits	73,094	72,530	66,090	2,283	0	0	0	0
Insurance	37,333	36,901	32,379	1,022	0	0	0	0
Retirement	19,970	19,915	17,909	620	0	0	0	0
Taxes	15,791	15,714	15,802	640	0	0	0	0
Other Expenses	239,017	320,005	328,931	258,527	307,218	384,650	464,500	464,500
Administrative and Office Expenses	15,248	14,346	17,680	14,121	16,388	18,650	19,000	19,000
Supplies	368	2,710	132	0	0	0	0	0
Professional Services	152,734	258,504	279,754	0	0	0	0	0
Vehicle/Equipment	0	0	4,155	0	0	0	0	0
Utilities	29,929	24,713	27,210	0	0	0	0	0
Misc Expenses	10,200	0	0	0	0	0	0	0
Capital Expenditures	30,538	19,731	0	0	0	0	0	0
Transfers Out	0	0	0	244,406	290,830	366,000	445,500	445,500
Parks Maintenance				158,481	181,428	265,132	327,500	327,500
Public Right of Way Maintenance				19,450	25,000	25,000	33,000	33,000
Street Tree Maintenance				66,475	84,402	87,492	85,000	85,000

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Estimate	2024 Proposed	2025 Proposed
REVENUES	537,682	539,418	535,118	535,777	533,642	529,122	539,214	549,999
Property Taxes	537,682	539,418	535,118	535,777	533,642	529,122	539,214	549,999
Earnings on Investments	0	0	0	0	0	0	0	0
Balance End of Year	155,715	93,622	21,412	287,822	514,246	658,718	733,432	818,931

4.5 – PUBLIC, EDUCATIONAL, AND GOVERNMENTAL ACCESS (PEG) FUNDS (1402)

The City receives Public, Educational, and Governmental Access (PEG) funds from cable providers to help support the local cable access channel administered by the City, KALB. Collection of these funds are allowed by federal law and expenses are restricted to capital costs such as equipment and facility upgrades.

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Estimate	2024 Proposed	2025 Proposed
Balance Beginning of Year	6,730	39,207	47,393	58,537	45,406	47,049	69,812	75,312
1402 - SR-CABLE TV (PEG)	(32,477)	(8,186)	(11,144)	13,132	(1,644)	(22,763)	(5,500)	(5,500)
EXPENSES	22,270	20,672	15,466	37,679	27,422	1,336	22,000	22,000
Other Expenses	22,270	20,672	15,466	37,679	27,422	1,336	22,000	22,000
Administrative and Office Expenses	3,054	1,253	2,563	0	0	0	0	0
Vehicle/Equipment	19,216	19,419	12,903	37,679	27,422	1,336	22,000	22,000
REVENUES	54,747	28,858	26,610	24,547	29,066	24,099	27,500	27,500
Other Revenue	54,747	28,858	26,610	24,547	29,066	24,099	27,500	27,500
Balance End of Year	39,207	47,393	58,537	45,406	47,049	69,812	75,312	80,812

4.6 – PUBLIC ART FUND (1403)

Albany municipal code §20.58 (Art in Public Places Program), enacted in 2007, establishes a requirement that new development projects include a Public Art feature valued at 1.75% of construction. In lieu of including the feature themselves, certain projects may pay a fee to the City, as laid out in municipal code §20.58.050. Revenue from these fees is maintained solely for the acquisition, installation, improvement, and maintenance of Public Art Features.

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Estimate	2024 Proposed	2025 Proposed
Balance Beginning of Year	101,095	102,227	142,352	122,129	186,190	182,090	180,456	180,456
1403 - SR-PUBLIC ART	(1,132)	(40,125)	20,223	(64,061)	4,100	1,634	0	0
EXPENSES	17,502	8,000	20,223	1,203	4,100	1,634	0	0
Other Expenses	17,502	8,000	20,223	1,203	4,100	1,634	0	0
Administrative and Office Expenses	502	0	20,223	0	0	0	0	0
Professional Services	0	0	0	1,203	0	1,634	0	0
Capital Expenditures	17,000	8,000	0	0	4,100	0	0	0
REVENUES	18,634	48,125	0	65,263	0	0	0	0
Other Revenue	18,634	48,125	0	65,263	0	0	0	0
Balance End of Year	102,227	142,352	122,129	186,190	182,090	180,456	180,456	180,456

4.7 – STORM DRAIN FUND (1601)

The Storm Drain/National Pollutant Discharge Elimination System (NPDES) fund is funded by a fee established in 1992, last updated in 1998. In accordance with the City's Sewer and Storm Water Code (Chapter 15-4.9) revenue from this fee is used for enforcement, implementation, and administrative overhead associated with the Urban Runoff Clean Water Program or associated documents including the Watershed Master Plan. The City programs revenue to support programs and activities used to prevent non-point source pollution, specifically operations and maintenance of the City's Storm Drain system.

As seen in the detail to follow, if spending continues at the current rate, storm drain maintenance program needs will exceed available resources within the next few years. A fee study is planned within the next biennium to ensure the rate assessed is sufficient to support ongoing operations as well as needed infrastructure repair and replacement.

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Estimate	2024 Proposed	2025 Proposed
Balance Beginning of Year	932,644	955,331	954,574	884,287	1,107,409	1,341,448	1,252,358	1,008,410
	Assumed Enterprise Fund					Assumed Special Revenue Fund		
1601 - SR-STORM DRAINAGE / NPDES	(22,687)	757	70,287	27,404	(234,039)	89,089	243,948	268,108
211 - PUBLIC WORKS/ADMINISTRATION	152,006	159,466	158,470	5,621	16,559	12,711	0	0
EXPENSES	152,006	159,466	158,470	5,621	16,559	12,711	0	0
Salaries and Wages	22,440	18,128	18,921	0	0	0	0	0
Benefits	4,769	5,929	6,007	0	0	0	0	0
Insurance	2,940	3,313	3,257	0	0	0	0	0
Retirement	842	1,221	1,310	0	0	0	0	0
Taxes	986	1,394	1,441	0	0	0	0	0
Other Expenses	124,796	135,410	133,542	5,621	16,559	12,711	0	0
Administrative and Office Expenses	4,877	4,877	0	0	5,033	5,034	0	0
Professional Services	4,337	4,299	6,771	3,956	5,896	7,677	0	0
Rental Expense	112,894	117,505	117,195	0	0	0	0	0
Utilities	2,688	8,728	9,576	1,665	5,630	0	0	0
215 - PUBLIC WORKS/STORM DRAIN	(174,693)	(158,709)	(88,183)	21,783	(250,598)	76,378	243,948	268,108
EXPENSES	265,524	300,168	366,886	486,237	210,612	544,228	711,798	735,958
Salaries and Wages	86,855	90,747	89,053	908	0	0	0	0
Benefits	25,844	28,619	27,314	300	0	0	0	0
Insurance	14,091	16,317	14,814	129	0	0	0	0
Retirement	5,536	5,806	6,303	102	0	0	0	0
Taxes	6,216	6,497	6,197	69	0	0	0	0
Other Expenses	152,825	180,801	250,520	485,029	210,612	544,228	711,798	735,958
Dues, Memberships, Publications, and Trainings				2,575				
Administrative and Office Expenses	50,450	65,406	86,199	69,943	61,819	57,500	0	0
Advertising & Promotions	1,718	8,702	2,790	9,747	5,560	13,460	0	0
Professional Services	94,978	97,730	145,209	144,566	129,934	130,192	0	0
Supplies	0	0	2,155	2,603	728	1,500	0	0
Utilities	1,948	4,859	4,920	4,612	7,276	5,033	0	0
Vehicle/Equipment Maintenance	3,731	4,104	9,247	3,032	5,295	4,750	0	0
Transfers Out				247,951		331,793	711,798	735,958

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Estimate	2024 Proposed	2025 Proposed
REVENUES	440,217	458,876	455,070	464,454	461,210	467,850	467,850	467,850
Earnings on Investments	0	0	0	10,760	3,230	10,000	10,000	10,000
Storm Drain Service Charges	440,217	458,876	455,070	453,693	457,980	457,850	457,850	457,850
Balance End of Year	955,331	954,574	884,287	1,107,409	1,341,448	1,252,358	1,008,410	740,302

4.8 – EMERGENCY MEDICAL SERVICES (EMS) FUND (1002)

The Emergency Medical Services (EMS) Fund was created to track the costs of providing EMS within the City. Prior to fiscal year 2023-24, the fund contained revenue from the City's two parcel taxes dedicated to emergency medical services: the Emergency Medical Services Special Tax; and the Paramedic Advanced Life Support (ALS) Fire Engines and Ambulance Special Tax. In November 2022, voters approved the repeal of those two taxes, replacing them with the Emergency Medical Services, Advanced Life Support, and Fire Protection Tax. While the EMS Fund budget was discussed as part of the operating budget in section 3.3.6 of this document, the tax rate for the parcel tax is set annually by the Council so additional information is being provided as part of Section 4 Special Revenue Funds.

Emergency Medical Services, Advanced Life Support, and Fire Protection Tax

The Emergency Medical Services, Advanced Life Support, and Fire Protection Tax can be found in the City's municipal code §4-7 as a replacement for the prior taxes, mentioned above. The tax was established by voters in November 2022. The tax imposed was intended solely for the purpose of dedicating revenue for the City's operation of paramedic and ambulance transport services. The cost for the City to provide emergency and transport services exceeds the revenues generated from the fees for providing the service so the repeal and increase of the taxes was passed to ensure future funding for the City's EMS program. The change also extended the purpose of the tax to include firefighting services and equipment.

Tax Rate Adjustments

Fiscal year 2023-24 is the first year the tax will be collected, therefore there is no adjustment in the coming fiscal year. Every year after that, the maximum rate allowed to be collected would be increased by the lesser of the increase in the San Francisco Bay Area Consumer Price Index or 5%. Council may set rates lower than the maximum rate if it is found that the additional funds are not needed in any given year. Proposed rates for fiscal year 2023-24 are set forth below.

	Annual 2022-2023 Rate	Annual 2023-2024 Maximum Rate	Annual 2023-2024 Adjusted Rate	Approximate Change
Emergency Medical Services, Advanced Life Support, and Fire Protection Tax	N/A	\$ 0.074 Per square foot	\$ 0.074 Per square foot	New for FY 2023-24

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Estimate	2024 Proposed	2025 Proposed
Balance Beginning of Year	(114,911)	(114,911)	(114,911)	(44,644)	(44,452)	(41,682)	(41,682)	(41,682)
1002 - SR-EMERGENCY MEDICAL SERVICES	(0)	0	(70,267)	0	(2,770)	(0)	0	0
EXPENSES from Section 3.3.7	2,496,733	2,436,288	2,300,061		2,742,377	2,674,331	3,259,667	3,409,293
REVENUES from Section 3.3.7	2,496,733	2,436,288	2,370,328		2,745,147	2,674,331	3,259,667	3,409,293
Balance End of Year	(114,911)	(114,911)	(44,644)	(44,452)	(41,682)	(41,682)	(41,682)	(41,682)

4.9 – SIDEWALK PARCEL TAX (1305)

The City of Albany Safe and Accessible Sidewalks Special Parcel Tax, Measure P1, was approved by voters in November 2016. The tax rate and purpose are set forth in municipal code §4-14. The funds generated are used to repair and upgrade aging and deteriorating public sidewalks and remove obstructions so that Albany sidewalks are safe and accessible by pedestrians, including people with disabilities that affect mobility. This parcel tax will sunset in 2026.

Tax Rate Adjustments

The code provides for increases in the tax rate imposed by the City. The increases are determined by applying the cost of living adjustment for the San Francisco Bay Area, as published in the Consumer Price Index by the US Bureau of Labor and Statistics, to the previously determined maximum rate. The increase is capped at 2%. The code specifies that the rate cannot decrease, except by voter action.

Staff is recommending the full adjustment of tax as outlined below and explained in further detail in section 4.14 of the budget report.

	Annual 2022-2023 Rate	Annual 2023-2024 Maximum Rate	Annual 2023-2024 Adjusted Rate	Approximate Change
1305 – Sidewalk Parcel Tax	\$ 42.30	\$ 43.14	\$ 43.14	\$ 0.84

* Rate for a 2,501-5,000 square foot SRF parcel – all rates are listed in the resolution in section 4.14.1

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Estimate	2024 Proposed	2025 Proposed
Balance Beginning of Year	189,515	381,100	414,999	619,062	631,151	651,578	488,741	699,141
1305 - SR-SIDEWALK PARCEL TAX	(191,584)	(33,899)	(204,063)	(12,089)	(20,427)	162,837	(210,400)	(214,909)
EXPENSES	7,304	171,171	16,299	204,734	193,748	392,643	25,045	25,045
Other Expenses	7,304	171,171	16,299	204,734	193,748	392,643	25,045	25,045
Administrative and Office Expenses	7,304	7,492	8,785	8,330	9,187	8,014	9,225	9,225
Professional Services	0	1,399	0	779	18,038	32,375	0	0
Capital Expenditures	0	162,280	7,514	195,625	166,524	339,753	0	0
Transfers Out	0	0	0	0	0	12,500	15,820	15,820
REVENUES	198,889	205,070	220,363	216,822	214,175	229,806	235,445	239,954
Property Taxes	198,889	205,070	207,777	210,260	212,644	219,806	225,445	229,954
Earnings on Investments	0	0	12,585	6,563	1,532	10,000	10,000	10,000
Balance End of Year	381,100	414,999	619,062	631,151	651,578	488,741	699,141	914,050

4.10 – PARKS AND OPEN SPACE FUND (MEASURE M) (1306)

Established by voters in 2018, the Parks and Open Space Special Parcel Tax is described in §4-15 of the Albany municipal code. The tax was proposed as a way to fund ongoing maintenance and park improvements as Lighting and Landscaping District 1996-1 (Measure R) funding that had been used to fund the acquisition, improvement, and maintenance of several parks and open spaces in the City was expiring.

The City’s Parks, Urban Forestry, and Creeks & Open Space Maintenance Programs, managed by the Public Works Department, are all partially funded by Measure M revenues via transfers in from fund 1306 (See Section 3.3.8). Other non-operational expenses, such as future capital projects, may be coded directly to this funding source. The budget presented reserves a portion of the tax proceeds each year for future capital projects associated with the replacement or improvement of park and open space areas.

Tax Rate Adjustments

The code provides for increases in the tax rate imposed by the City. The increases are determined by applying the cost of living adjustment for the San Francisco Bay Area, as published in the Consumer Price Index by the US Bureau of Labor and Statistics, to the previously determined maximum rate. The increase is capped at 2%. The code specifies that the rate cannot decrease, except by voter action.

Staff is recommending the full adjustment of tax as outlined below and explained in further detail in section 4.14 of the budget report.

	Annual 2022-2023 Rate	Annual 2023-2024 Maximum Rate	Annual 2023-2024 Adjusted Rate	Approximate Change
2018 – Parks and Open Space	\$ 72.58	\$ 74.03	\$ 74.03	\$ 1.45

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Estimate	2024 Proposed	2025 Proposed
Balance Beginning of Year	0	0	(3,203)	451,501	653,743	816,550	934,722	987,546
1306 - SR-PARKS/OPEN SPACE	0	3,203	(454,704)	(202,242)	(162,807)	(118,172)	(52,824)	(62,702)
EXPENSES	0	3,203	12,061	285,733	322,369	373,024	448,556	448,556
Salaries and Wages	0	0	0	36,448	43,805	44,985	50,000	50,000
Benefits	0	0	0	2,788	3,351	3,253	3,400	3,400
Taxes	0	0	0	2,788	3,351	3,253	3,400	3,400
Other Expenses	0	3,203	12,061	246,496	275,212	324,785	395,156	395,156
Administrative and Office Expenses	0	3,203	12,061	10,325	12,136	11,219	12,000	12,000
Transfers Out	0	0	0	236,171	263,076	313,567	383,156	383,156
Parks Maintenance				57,383	65,692	96,000	112,000	112,000
Street Tree Maintenance				175,238	191,304	189,408	200,000	200,000
Creeks Maintenance				3,550	6,080	9,496	47,500	47,500
Administration					0	18,663	23,656	23,656
REVENUES	0	0	466,765	487,975	485,176	491,196	501,380	511,258
Property Taxes	0	0	461,547	481,721	482,648	484,196	493,880	503,758
Earnings on Investments	0	0	5,218	6,254	2,528	7,000	7,500	7,500
Balance End of Year	0	(3,203)	451,501	653,743	816,550	934,722	987,546	1,050,248

4.11 – LIBRARY OPERATIONS FUND (1401)

The Library Operations Fund records revenue from two voter approved parcel taxes: the Library Services Act of 1994 and the Supplemental Library Services Act 2006. These special taxes support additional library services for Albany residents. The taxes are outlined in the Albany Municipal Code: Chapter 5-22 (Library Services Act of 1994) and Chapter 5-23 (Supplemental Library Services Act 2006).

Tax Rate Adjustments

Both code sections provide for increases in the tax rate imposed by the City. The increases are determined by applying the cost of living adjustment for the San Francisco Bay Area, as published in the Consumer Price Index by the US Bureau of Labor and Statistics, to the previously determined maximum rate. The increase for both taxes is capped at 5%.

As seen in the following detail, the current revenue rate is projected to produce expenses in excess of revenues; however, there is sufficient fund balance to cover these amounts as well as maintain sufficient fund balance for unexpected expenses. Due to the COVID-19 pandemic, the County closed the library to the public, therefore eliminating the additional hours the City pays for. This reduced the amount paid to the County, significantly increasing the fund's balance. The Library Fund will have accumulated a balance of just over \$815,000 as of June 30, 2023.

While this is a large fund balance, keeping the tax rate at the current level will allow the City to maintain this rate for several years while slowly drawing down the balance in the fund. Staff recommend no change to the applied tax rate for fiscal year 2023-24.

	Annual 2022-2023 Maximum Rate	Annual 2023-2024 Maximum Rate	Annual 2023-2024 Adjusted Rate	Approximate Change
Library Services Act of 1994	\$ 88.59	\$ 93.02	\$ 69.22	Zero
Supplemental Library Services Act of 2006	\$ 36.67	\$ 38.50	\$ 28.36	Zero

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Estimate	2024 Proposed	2025 Proposed
Balance Beginning of Year	300,368	311,758	327,763	452,011	837,926	890,749	815,890	747,310
1401 - SR-LIBRARY OPERATIONS	(11,390)	(16,005)	(124,248)	(1,223,841)	(52,823)	74,859	68,580	68,580
EXPENSES	780,682	788,148	687,553	422,411	743,719	850,512	878,600	878,600
Salaries and Wages	2,941	1,260	0	0	0	0	0	0
Benefits	65	96	0	0	0	0	0	0
Taxes	65	96	0	0	0	0	0	0
Other Expenses	777,677	786,792	687,553	422,411	743,719	850,512	878,600	878,600
Administrative and Office Expenses	14,208	19,440	21,500	18,079	22,007	19,823	22,500	22,500
Professional Services	763,469	767,351	666,052	404,332	721,712	767,052	775,440	775,440
Transfers Out	0	0	0	0	0	63,637	80,660	80,660
REVENUES	792,072	804,153	811,801	1,646,252	796,542	775,653	810,020	810,020
Property Taxes	761,282	764,404	753,535	754,394	749,004	720,633	750,000	750,000
Earnings on Investments	0	0	12,067	8,913	2,519	10,000	15,000	15,000
Miscellaneous Reimbursements	30,790	39,750	46,198	882,946	45,020	45,020	45,020	45,020
Balance End of Year	311,758	327,763	452,011	837,926	890,749	815,890	747,310	678,729

4.12 – STREET PAVING AND STORM DRAIN IMPROVEMENT TAX FUND (2006)

The Albany Street Paving and Storm Drain Facility Improvement tax was authorized by 2006 Measure F. The tax is detailed in municipal code §4-10 which states the tax revenue shall be used for the repair, rehabilitation, and other improvements needed for streets and storm drains. The fund supports major City capital improvement efforts including the Annual Storm Drain Rehabilitation Program (CIP No. 35000), updates to the Watershed Management Plan, the Annual Street Rehabilitation Program (CIP No. 21000).

Tax Rate Adjustments

The code provides for increases in the tax rate imposed by the City. The increases are determined by applying the cost of living adjustment for the San Francisco Bay Area, as published in the Consumer Price Index by the US Bureau of Labor and Statistics, to the previously determined maximum rate. The increase is capped at 5%.

Staff is recommending the full adjustment of tax as outlined below and explained in further detail in section 4.14 of the budget report.

	Annual 2022-2023 Rate	Annual 2023-2024 Maximum Rate	Annual 2023-2024 Adjusted Rate	Approximate Change
St. & Storm Drain Improvement	\$ 146.69	\$ 154.02	\$ 154.02	\$ 7.34

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Estimate	2024 Proposed	2025 Proposed
Balance Beginning of Year	3,768,071	4,120,873	4,074,253	4,552,525	4,616,584	5,120,931	3,673,612	4,658,512
2006 - CIP-MSR F-STRT&STRM DRN PRJS	(352,802)	46,621	(478,272)	(64,059)	(504,347)	1,447,319	(984,900)	(1,047,900)
EXPENSES	765,943	1,181,600	681,107	1,135,826	710,249	2,690,687	275,100	275,100
Salaries and Wages	242,478	201,487	168,849	119	0	0	0	0
Benefits	63,299	68,505	50,539	16	0	0	0	0
Insurance	37,504	39,593	26,219	1	0	0	0	0
Retirement	12,901	14,419	12,206	14	0	0	0	0
Taxes	12,894	14,493	12,114	2	0	0	0	0
Other Expenses	460,166	911,607	461,719	1,135,691	710,249	2,690,687	275,100	275,100
Administrative and Office Expenses	20,662	21,702	19,339	20,755	23,343	21,066	25,100	25,100
Professional Services	178,107	90,427	8,678	282,244	280,240	289,784	0	0
Capital Expenditures	240,398	407,644	41,967	399,846	62,195	2,258,618	0	0
Transfers Out	21,000	391,834	391,735	432,845	344,471	121,220	250,000	250,000
Debt Service (3004)		391,834	391,735		223,256	0	0	0
General Fund (0001)		0	0	338,540	0	121,220	250,000	250,000
Storm Drain (1601)		0	0	94,305	0	0	0	0
Other	21,000	0	0	0	0	0	0	0
REVENUES	1,118,745	1,134,979	1,159,379	1,199,885	1,214,596	1,243,368	1,260,000	1,323,000
Property Taxes	1,089,145	1,134,979	1,159,379	1,199,885	1,214,596	1,243,368	1,260,000	1,323,000
Other Revenue	29,600	0	0	0	0	0	0	0
Balance End of Year	4,120,873	4,074,253	4,552,525	4,616,584	5,120,931	3,673,612	4,658,512	5,706,412

4.11 – SEWER FUNDS

Operations, Capital, and Debt Service Funds (4001, 4002, 4003)

Albany's Sewer Enterprise Fund

The City's sewer service funds are considered enterprise funds, fully funded by fees charged to the end user (AMC §15-1). Sewer fees are used to pay for: annual maintenance and operating costs (4001); contributions to capital project and replacement reserves (4002); and annual debt service payments for capital improvements installed in prior years (4003). The Sewer Master Plan has identified projects that are needed to meet compliance requirements and to maintain the sanitary sewer system in a manner that protects the public health and safety.

As these funds are presented in the audit with one balance, the beginning and ending balance associated with sewer operations is listed as a whole for all three funds, not individually.

Sewer Operations (4001)

Sewer operations are detailed in section 3.3.8 of this report with the Public Works operating budget. The budget is presented in summary again here to show how it interacts with the Sewer Funds' fund balance.

Sewer Capital Projects (4002)

Capital projects are tracked separately from both the operations and debt service. When appropriated through the CIP process, funds are transferred from the sewer operations fund to the capital fund to hold in reserve for the approved projects.

Debt Service (4003)

In 2016, the City issued \$4,810,000 in Wastewater Refunding Bonds. The bonds were issued to refinance a 2004 bond issue at a lower interest rate. The previous bond had been issued to finance various sewer improvements. The refunding bond will be fully paid in fiscal year 2025. The below table shows payment details through the end of the bond payment period:

Fiscal Year	Payment Date	Interest Due	Principal Due	Total Debt Service Payment	Balance After Payment
2023-24	8/1/2023	9,765	315,000	324,765	585,000
	2/1/2024	6,347	260,000	266,347	325,000
2024-25	8/1/2024	3,526	325,000	328,526	0

The bond is paid through the collection of sewer fees by a transfer from the Sewer Operations Fund (4001).

Fee Rate Adjustments

The city updated its analysis of the sewer service charge in July 2017 and adopted Resolution 2017-69 mandating annual increases by the CPI to the sewer rate until 2022. As such, no adjustment is available at this point. Staff plan on conducting another fee study in the coming biennium to adjust fees for future operation and capital needs. The below rates are discussed again in section 4.14 of this report.

	Annual 2022-2023 Rate	Annual 2023-2024 Maximum Rate	Annual 2023-2024 Adjusted Rate	Approximate Change
Annual Sewer Service Charge	\$ 638.17	\$ 638.17	\$ 638.17	Zero

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Estimate	2024 Proposed	2025 Proposed
Balance Beginning of Year	13,480,063	11,175,211	8,179,180	9,989,313	9,946,596	9,710,899	9,857,339	12,219,459
4001 - ENT-SEWER OPERATIONS	(2,586,867)	(3,088,602)	(1,810,133)	42,717	235,697	(146,440)	(2,362,119)	(2,822,498)
EXPENSES from Section 3.3.8	901,498	639,506	770,807	774,953	816,026	802,292	1,431,605	1,436,115
Transfer Out to Capital Fund	0	0	652,795	2,814,910	3,149,566	2,660,842		
Transfer Out to Debt Service Fund	0	605,200	608,523	606,900	594,370	592,612	330,026	
Transfer Out to General Fund for Admin Costs	0	0	0	0	0	293,216	371,651	371,651
REVENUES FROM SEWER FEES	3,488,365	3,728,108	3,842,257	4,154,047	4,324,265	4,495,401	4,495,401	4,630,264
4002 - ENT-SEWER CAPITAL PROJECTS	194,343	(56,558)	652,795	2,814,910	3,149,566	2,660,842	(40,000)	(40,000)
EXPENSES	239,334	(0)	694,438	2,874,456	3,183,095	2,690,842	0	0
Other Expenses	239,334	(0)	694,438	2,874,456	3,183,095	2,690,842	0	0
Professional Services	83,325	(0)	694,438	651,611	342,536	516,119	0	0
Capital Expenditures	156,008	0	(0)	2,222,845	2,840,559	2,174,723	0	0
REVENUES	44,991	56,558	41,643	59,546	33,529	30,000	40,000	40,000
Charges for Services	44,991	56,558	41,643	59,546	33,529	30,000	40,000	40,000
4003 - ENT-SEWER DEBT SERVICE	592,672	664,128	605,200	608,523	606,900	594,370	592,612	330,026
EXPENSES	592,672	664,128	605,200	608,523	606,900	594,370	592,612	330,026
Other Expenses	592,672	664,128	605,200	608,523	606,900	594,370	592,612	330,026
Administrative and Office Expenses	1,375	1,575	1,575	1,575	1,375	1,375	1,500	1,500
Debt Service Payments	591,297	662,553	603,625	606,948	605,525	592,995	591,112	328,526
Balance End of Year	11,175,211	8,179,180	9,989,313	9,946,596	9,710,899	9,857,339	12,219,459	15,041,957

4.14 – PARCEL TAX RATE ADJUSTMENTS FY 2023-24

The City of Albany has several approved special taxes and fees that are collected annually on the Alameda County Property Tax Roll. These taxes and fees are different than the Special Assessments under Landscaping and Lighting District laws. The Assessment Districts have a prescribed process under State law for the preparation of an annual report and levy of the assessment. For the local taxes and fees, because they were adopted at different times, the language providing for an adjustment also varies.

The following are the local taxes and fees being addressed by this item:

- 1) Library Services Act of 1994
- 2) Supplemental Library Services Act of 2006
- 3) 2006 Street Paving and Storm Drain Improvement Tax
- 4) 2018 Parks and Open Space Parcel Tax
- 5) Sidewalk Parcel Tax
- 6) Sewer Service Charges
- 7) 2022 Emergency Medical Services, Advanced Life Support, and Fire Protection Tax

The City also collects from property owners an annual Storm Drain / Urban Run-off (National Pollution Discharge Elimination System – NPDES) Fee. This fee was implemented without a provision for an annual adjustment and therefore the fee remains unchanged since implementation in 1992. Changes in laws regulating property related fees would impose new requirements for a change in the amount of the Storm Drain / Urban Run-off fee. Staff are researching additional funding mechanisms for this program and will bring additional information to Council at a later date.

NBS has advised Staff that the 2023-2024 potential annual adjustment for taxes and fees that contain an annual adjustment provision would increase 5.59% for taxes with a December CPI adjustment and 4.996% for sewer fees which provided for an April CPI adjustment. These are above any applicable maximum adjustment levels stated in the authorizing measures. As a municipal finance best practice, it is appropriate for the City Council to take a formal action on both the Maximum Fee or Tax, and the Proposed Fee or Tax.

The “maximum” is derived by multiplying the maximum fee approved in the previous fiscal year (Fiscal Year 2023-2024) by the “annual adjustment factor” (5.59% or 4.996%). Because the County collects property tax payments in two equal installments the rate levied must be an even number. Therefore, when NBS prepares the tax roll, in some cases the actual amount levied will be one cent less than the calculated maximum.

These fees and taxes are accounted for in separate funds to ensure the proper use and accounting for the revenue generated. Staff has analyzed funding required in Fiscal Year 2023-24 based on

projected revenue and expenses and presented these estimates in the biennial budget package. This requires an analysis of estimated revenue, estimated expenditures, and any deficit or surplus funds collected in previous years. The purpose of this analysis is to determine whether an adjustment to the maximum rate is recommended at this time. If less than the “Maximum Adjustment” is required for the upcoming year, future increase(s) will still be available. For example, if no increase is required for the current year and the change in the CPI next year is 1.0% – at that time the rate could increase the equivalent of 6.59% (5.59% for FY 2023-2024 plus 1.0% for FY 2024-2025).

The information provided in sections 4.8 through 4.13 of the budget packet summarize, for each of the taxes and fees, key data as well as whether an adjustment is recommended. The rates described is the base rate for a single residential unit. Each of the fees/taxes has a conversion factor for other land use types. Most of the current rates are being levied at the maximum rate based on the application of previous authorized cost of living adjustments, unless otherwise noted.

Staff recommends that the City Council confirm the proposed Fiscal Year 2023-2024 rates as presented. The Exhibit attached to the Resolution contains a column for the adjusted rate. Tax rates must be adopted by Council and submitted to Alameda County by August 10 of each year. The proposed rates are consistent with past Council direction and tax requirements.

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RESOLUTION NO. 2023-35

**A RESOLUTION OF THE ALBANY CITY COUNCIL ADJUSTING
THE FISCAL YEAR 2023-2024 RATES TO BE APPLIED TO
CITY OF ALBANY SPECIAL TAXES AND FEES COLLECTED
ON THE ANNUAL PROPERTY TAX BILL**

WHEREAS, the City of Albany collects certain local approved special taxes and fees on the County Property Tax Bill; and

WHEREAS, the authorizing measures and actions imposing these fees in some cases allow for an annual adjustment based on the change in the Consumer Price Index; and

WHEREAS, the City's Property Tax Assessment Consultant (NBS Government Services) has calculated the maximum rate of adjustment for each of the subject fees based on a 5.59% percent change in the Consumer Price Index for December 2022 and a 4.996% percent change for April 2022; and

WHEREAS, staff analyzed the projected revenues and expenses for each of the subject fees and presented the biennial budget at the City Council meeting on June 5, 2023; and

NOW THEREFORE, BE IT RESOLVED, that the City Council of the City of Albany does hereby adopt the attached schedule of Approved Rates, which shall be used to calculate the subject fees and taxes on the Fiscal Year 2023 / 2024 tax roll.

AARON TIEDEMANN - MAYOR

Exhibit A
Maximum and Proposed 2023/24 Rates

FUND 1401	Annual 2022-23 Rate	Annual 2023-2024 Maximum Rate	Annual 2023-2024 Adjusted Rate	Approximate Change
Library Services Act of 1994	\$ 88.59	\$ 93.02	\$ 69.22	Zero
Supplemental Library Services Act of 2006	\$ 36.67	\$ 38.50	\$ 28.36	Zero

FUND 1002	Annual 2022-23 Rate	Annual 2023-2024 Maximum Rate	Annual 2023-2024 Adjusted Rate	Approximate Change
Emergency Medical Services, Advanced Life Support, and Fire Protection Tax	N/A	\$ 0.074 per square foot	\$ 0.074 per square foot	New Tax

FUND 2006	Annual 2022-23 Rate	Annual 2023-2024 Maximum Rate	Annual 2023-2024 Adjusted Rate	Approximate Change
2006 – St. & Storm Drain Improvement	\$ 146.69	\$ 154.02	\$ 154.02	\$ 7.34

FUND 1306	Annual 2022-23 Rate	Annual 2023-2024 Maximum Rate	Annual 2023-2024 Adjusted Rate	Approximate Change
2018 – Parks and Open Space	\$ 72.58	\$ 74.03	\$ 74.03	\$ 1.45

FUND 1305 2016 Sidewalk Parcel Tax	Parcel Size (Square Feet)	Annual 2022-23 Rate	Annual 2023-2024 Maximum Rate	Annual 2023-2024 Adjusted Rate	Approximate Change
Single-family Residential	0-2,500	\$ 30.20	\$ 30.81	\$ 30.81	\$ 0.61
	2,501-5,000	\$ 42.30	\$ 43.14	\$ 43.14	\$ 0.84
	Over 5,000	\$ 54.38	\$ 55.47	\$ 55.47	\$ 1.09
Condominium / Townhome	Per Unit	\$ 16.92	\$ 17.25	\$ 17.25	\$ 0.33
Multi-Family Residential	Per Unit	\$ 16.92	\$ 17.25	\$ 17.25	\$ 0.33
Non-Residential	0-5,000	\$ 54.38	\$ 55.47	\$ 55.47	\$ 1.09
	5,001-10,000	\$ 78.67	\$ 80.24	\$ 80.24	\$ 1.58
	10,001-20,000	\$ 84.59	\$ 86.28	\$ 86.28	\$ 1.69
	20,000 and above	\$ 96.86	\$ 98.79	\$ 98.79	\$ 1.94

FUND 4001	Annual 2022-23 Rate	Annual 2023-2024 Maximum Rate	Annual 2023-2024 Adjusted Rate	Approximate Change
Annual Sewer Service Charge	\$ 638.17	\$ 638.17	\$ 638.17	\$ 0.00

5. DEBT SERVICE FUNDS

Debt service funds account for the accumulation of resources for, and payment on, long-term debt principal and interest.

5.1 – 2016 GENERAL OBLIGATION BOND FUND (3005)

In 2016, the City issued \$14,750,000 in General Obligation Refunding Bonds. The bonds were issued to refinance several the City's outstanding General Obligation Bonds at a lower interest rate. The previous bonds had been issued to finance various capital improvements. The refunding bond will be fully paid in fiscal year 2038. The below table shows payment details for the next six years:

Fiscal Year	Payment Date	Interest Due	Principal Due	Total Debt Service Payment	Balance After Payment
2023-24	8/1/2023	168,056	665,000	833,056	10,475,000
	2/1/2024	151,431	0	151,431	10,475,000
2024-25	8/1/2024	151,431	700,000	851,431	9,775,000
	2/1/2025	133,931	0	133,931	9,775,000
2025-26	8/1/2025	133,931	735,000	868,931	9,040,000
	2/1/2026	115,556	0	115,556	9,040,000
2026-27	8/1/2026	115,556	755,000	890,556	8,265,000
	2/1/2027	100,056	0	100,056	8,265,000
2027-28	8/1/2027	100,056	805,000	905,056	7,460,000
	2/1/2028	92,006	0	92,006	7,460,000
2028-29	8/1/2028	92,006	820,000	912,006	6,640,000
	2/1/2029	83,806	0	83,806	6,640,000

Each year, the Finance Director calculates the tax rate needed to collect the total debt service payment for the following fiscal year by dividing the total debt service payment by the City's estimated taxable valuation. For fiscal year 2023-24 the total debt service payment is \$984,487. As of April 10, 2023, the County Assessor's Office estimated the City's total taxable valuation at \$3,573,282,272. As such, the tax rate for fiscal year 2023-24 will be set at .0276% of assessed value.

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Estimated	2024 Proposed	2025 Proposed
	(110,725)	(8,425)	77,146	103,290	96,389	111,894	111,894
3005 - DS - 2016 GO RFDG BONDS	(102,300)	(85,571)	(26,144)	6,901	(15,505)	0	0
EXPENSES	983,646	980,363	982,613	983,363	982,613	985,267	986,112
Other Expenses	983,646	980,363	982,613	983,363	982,613	985,267	986,112
	750	750	750	750	750	750	750
	982,896	979,613	981,863	982,613	981,863	984,517	985,362
REVENUES	1,085,946	1,065,933	1,008,757	976,462	998,117	985,267	986,112
	1,085,946	1,065,933	1,008,757	976,462	998,117	985,267	986,112
	0	0	0	0	0	0	0
	(8,425)	77,146	103,290	96,389	111,894	111,894	111,894

6. ALBANY POLICE AND FIRE PENSION PLAN

6.1 – ALBANY POLICE AND FIRE PENSION FUND (6001)

The Albany Police and Fire Pension Plan (the Plan) is a fiduciary fund maintained by the City for the benefit of members of the plan. The plan closed to new participants in 1971 when active service members were transitioned to CalPERS. The plan is governed per City Charter Chapter IX and monitored by the Board of Police and Fire Pension Fund Commissioners (the Board) as laid out in said Chapter. Benefits are paid out as set forth in the City Charter and adjustments to benefits paid are made to service retirees on an annual basis, while disability retiree payments are adjusted in conjunction with current City union contracts.

Per the City Charter, the Board shall have charge of and administer the fund and report on the condition of the Plan, with a full and complete list of the beneficiaries and amounts paid to them, in June of each year. As of June 1, 2023, the plan is paying benefits to 13 retirees and 4 beneficiaries. Beneficiaries and amounts paid in fiscal year 2022-23 are listed in Section 6.2 of this report. Annual adjustments for service retirees were approved by the Board at the April 25, 2023 meeting and are effective July 1, 2023. Adjustments for disability retirees will be made throughout the year when AFFA and APOA adjustments are made and presented to the board at that time. Estimated amounts are included in the following budget detail.

The Plan currently has investments in both the Local Agency Investment Fund (LAIF) administered by the State of California as well as private investments administered by CIBC. Investment updates are provided to the City Council on a quarterly basis with the Finance Director's quarterly update.

6.2 – ALBANY POLICE AND FIRE PENSION FUND BENEFICIARY PAYMENTS

Fiscal Year	Total Payees	Active Count	Spouse Count	Inactive Count	Amount Paid
2022-23 (Estimated)	16	10	4	2	\$994,968.50
2021-22	17	12	4	1	\$1,182,046.97
2020-21	19	13	5	1	\$1,268,981.14
2019-20	20	14	5	1	\$1,279,636.35
2018-19	19	15	4	0	\$1,257,130.35

7. RESERVE FUNDS

In May 2020, fiscal year 2019-20, the Albany City Council adopted the Capital Reserve Fund Policy, updates included as section 1.1.2 of the budget booklet. The policy established reserve funds to save for larger items that are not purchased or repaired on an annual basis such as vehicles, equipment, building maintenance, and larger professional services projects such as master plans. Each fund has a minimum funding level to ensure sufficient funds available in case of a maintenance emergency. The minimum funding levels are laid out in Section 3 of the Policy as follows:

Reserve Fund	Minimum Funding Level
Climate Action and Adaptation Reserve Fund	No minimum level
Community Development Reserve Fund	\$50,000
Emergency Medical Services (EMS) Reserve Fund	\$100,000
Fire Department Reserve Fund	\$100,000
General City Building Reserve Fund	\$250,000
IT Equipment Reserve Fund	\$50,000
KALB Equipment Reserve Fund	\$50,000
Pension Reserve Fund	No minimum level
Police Department Reserve Fund	\$100,000
Public Works Reserve Fund	\$100,000
Recreation Reserve Fund	\$100,000

Funding for these reserves has happened as reallocation of surplus general fund balance when the City's annual audit has been presented in the past few years. The following detail gives examples of some of the important and/or larger plans and projects staff expect will need to be addressed over the next five years. Funding of larger projects most often involves savings in the form of reserve funds as well as debt issuance.

New for this biennial budget package is the request for various appropriations for each reserve fund. These appropriations are meant to cover various smaller repairs and replacements. All purchasing policies apply to these appropriation therefore larger purchases will come back to Council when necessary.

7.1 – POLICE EQUIPMENT RESERVE FUND (2202)

The Police Equipment Reserve Fund was used for the following purchases in the last biennial budget period:

- RIMS software upgrade\$12,600
- Upgrades to video recording equipment 2021\$16,500
- Vehicle replacement and outfitting\$157,000
- Radio Encryption\$43,000

Replacement of the following items are anticipated within the next five fiscal years:

Repair or Replacement	Approximate Cost
Upgrades to the current CCTV system in both the Police Department and portions of City Hall	\$50,000
Five patrol cars (\$75,000 per vehicle with equipment)	\$375,000
Replacement of one Police dirt bike/motorcycle	\$12,000
Replacement of one parking enforcement vehicle	\$45,000
Replacement of mobile computers and CradlePoint modems for patrol vehicles	\$60,000
Radio Replacement	\$210,000
Total	\$752,000

The following table shows the balance of the fund at the end of fiscal year 2021-22, the amounts contributed to the fund in fiscal year 2022-23, anticipated expenditures in fiscal year 2022-23 (items previously appropriated by Council), and the estimated June 30, 2023 balance:

Audited FY 2021-22 Ending Balance	\$57,812
FY 2022-23 Reserve Fund Contributions	\$200,000
Anticipated FY 2022-23 Expenditures/Appropriations	\$57,812
Estimated FY 2022-23 Year End Balance	\$200,000

7.2 – FIRE EQUIPMENT RESERVE FUND (2205)

The Fire Equipment Reserve Fund was used for the following purchases in the last biennial budget period:

- Communications equipment upgrades.....\$257,048
- Replacement and outfitting of Inspection vehicle\$51,575

Replacement of the following items are anticipated within the next five fiscal years:

Repair or Replacement	Approximate Cost
Replacement of a Type 1 Fire Engine	\$850,000
Fire station altering system	\$20,000
Replacement of mobile and portable radios	\$190,000
Replacement of command staff vehicle	\$80,000
New 100' aerial ladder truck – current vehicle ineffective for all proposed 4+ story buildings	\$1,500,000
Total	\$2,640,000

The following table shows the balance of the fund at the end of fiscal year 2021-22, the amounts contributed to the fund in fiscal year 2022-23, anticipated expenditures in fiscal year 2022-23 (items previously appropriated by Council), and the estimated June 30, 2023 balance:

Audited FY 2021-22 Ending Balance	\$356,063
FY 2022-23 Reserve Fund Contributions	\$250,000
Anticipated FY 2022-23 Expenditures/Appropriations	\$245,000
Estimated FY 2022-23 Year End Balance	\$361,063

7.3 – EMS EQUIPMENT RESERVE FUND (2204)

The Fire Equipment Reserve Fund was used for the following purchases in the last biennial budget period:

- Cardiac monitors/defibrillators\$108,250

Replacement of the following items are anticipated within the next five fiscal years:

Repair or Replacement	Approximate Cost
Three heart monitors/2 LUCAS CPR devices	\$125,000
Ambulance with gurney	\$225,000
Total	\$350,000

The following table shows the balance of the fund at the end of fiscal year 2021-22, the amounts contributed to the fund in fiscal year 2022-23, anticipated expenditures in fiscal year 2022-23 (items previously appropriated by Council), and the estimated June 30, 2023 balance:

Audited FY 2021-22 Ending Balance	\$112,250
FY 2022-23 Reserve Fund Contributions	\$100,000
Anticipated FY 2022-23 Expenditures/Appropriations	\$108,500
Estimated FY 2022-23 Year End Balance	\$103,750

7.4 – IT RESERVE FUND (2207)

The IT Reserve Fund was used for the following purchases in the last biennial budget period:

- Security and infrastructure upgrades\$97,755

Replacement of the following items are anticipated within the next five fiscal years:

Repair or Replacement	Approximate Cost
Firewall Replacement	\$25,000
HCI Nutanix Upgrade	\$300,000
Wireless network upgrade	\$85,000
GIS assessment plan	\$60,000
RIMS improvement (Public Safety software)	\$150,000
Computer room improvements	\$100,000
Disaster Recovery Planning	\$60,000
Electronic content management system	\$150,000
Land management system replacement	\$475,000
Agenda management software (Clerk)	\$30,000
Enterprise asset management system	\$250,000
Technology support for EOC	\$20,000
Phone system upgrade	\$100,000
Total	\$1,805,000

Replacements and upgrades were outlined in the IT Strategic Plan completed in calendar year 2019.

The following table shows the balance of the fund at the end of fiscal year 2021-22, the amounts contributed to the fund in fiscal year 2022-23, anticipated expenditures in fiscal year 2022-23 (items previously appropriated by Council), and the estimated June 30, 2023 balance:

Audited FY 2021-22 Ending Balance	\$279,000
FY 2022-23 Reserve Fund Contributions	\$350,000
Anticipated FY 2022-23 Expenditures/Appropriations	\$204,000
Estimated FY 2022-23 Year End Balance	\$339,000

7.5 – KALB RESERVE FUND (2209)

To maintain a minimum balance in the KALB Reserve Fund no appropriations were made during the last biennial budget.

Replacement of the following items are anticipated within the next five fiscal years:

Repair or Replacement	Approximate Cost
Council Chambers Audio Visual Improvements	\$50,000
Projector, switch, computer, audio system to coordinate with virtual conferencing replacement	\$50,000
Audio speaker system in Community Room	\$25,000
Screens replacement	\$15,000
Update projector and screen in Community Room	\$25,000
Website upgrade	\$35,000
Total	\$200,000

The following table shows the balance of the fund at the end of fiscal year 2021-22, the amounts contributed to the fund in fiscal year 2022-23, anticipated expenditures in fiscal year 2022-23 (items previously appropriated by Council), and the estimated June 30, 2023 balance:

Audited FY 2021-22 Ending Balance	\$50,000
FY 2022-23 Reserve Fund Contributions	\$0
Anticipated FY 2022-23 Expenditures/Appropriations	\$0
Estimated FY 2022-23 Year End Balance	\$50,000

7.6 – PUBLIC WORKS RESERVE FUND (2210)

The Public Works Reserve Fund was established to ensure funding for repair and replacement of equipment and facilities vital to the Public Works Department's core functions. This includes reserving funds to ensure the City is able to both replace essential equipment in case of emergency, and to save for purchases in service of programmatic improvements and Citywide goals.

Public Works did not utilize reserve funds in fiscal year 2020-21 or 2021-22, as essential equipment remained relatively stable, and service improvement efforts were focused on other areas. Replacement of the following items are anticipated within the next five fiscal years:

Repair or Replacement	Approximate Cost
Public Works Equipment Replacement/Upgrade (i.e., small vacuum truck, backhoe, sewer/storm drain survey van)	\$500,000
Equipment electrification and phase-out of two-stroke engines	\$80,000
Public Works Center security and emergency system upgrades	\$125,000
Field devices/connectivity from maintenance crew	\$25,000
Vehicle replacement (Hybrid)	\$40,000
Total	\$770,000

The following table shows the balance of the fund at the end of fiscal year 2021-22, the amounts contributed to the fund in fiscal year 2022-23, anticipated expenditures in fiscal year 2022-23 (items previously appropriated by Council), and the estimated June 30, 2023 balance:

Audited FY 2021-22 Ending Balance	\$250,000
FY 2022-23 Reserve Fund Contributions	\$100,000
Anticipated FY 2022-23 Expenditures/Appropriations	\$0
Estimated FY 2022-23 Year End Balance	\$350,000

7.7 – RECREATION RESERVE FUND (2211)

The Recreation Reserve Fund was used for the following purchases in the last biennial budget period:

- Community Center workstation additions\$18,988
- Parks Master Plan\$76,572

Replacement of the following items are anticipated within the next five fiscal years:

Repair or Replacement	Approximate Cost
Improvements to outdoor patio	\$150,000
Senior Center garden improvements	\$25,000
Improvements to Community Center security system	\$22,000
Automatic door upgrades	\$35,000
Community Center kitchen appliance upgrade	\$35,000
Improvements to office area	\$50,000
Community Room lighting improvements	\$15,000
Vehicle replacement	\$175,000
Distributed audio or PA system/phone intercom	\$100,000
Total	\$607,000

The following table shows the balance of the fund at the end of fiscal year 2021-22, the amounts contributed to the fund in fiscal year 2022-23, anticipated expenditures in fiscal year 2022-23 (items previously appropriated by Council), and the estimated June 30, 2023 balance:

Audited FY 2021-22 Ending Balance	\$168,078
FY 2022-23 Reserve Fund Contributions	\$100,000
Anticipated FY 2022-23 Expenditures/Appropriations	\$6,200
Estimated FY 2022-23 Year End Balance	\$261,878

7.8 – COMMUNITY DEVELOPMENT RESERVE FUNDS (0004/2208/2401)

Replacement of the following items are anticipated within the next five fiscal years:

Repair or Replacement	Approximate Cost
Plans and Permits for State Approval of Erosion Control at Albany Bulb	\$200,000
Site Investigations and Negotiation of Agreements for State Approval to Leave Albany Bulb Uncapped	\$200,000
Specific Plan for Albany Hill	\$100,000
City General Plan (2025ish)	\$600,000
Specific Plan for Albany Waterfront	\$600,000
Total	\$1,800,000

Community Development holds funds in three different reserves. The first fund (0004) holds revenue from fees collected to assist with the update of the City's General Plan updates, expected to be updated every 10 or so years. The second fund (2208) is used to save for larger plans that only happen every few years, but cost a significant amount of money to complete, and holds fees collected to assist with technology updates for permitting and other software in the department. The last fund (2401) holds Capital Facility Development Fees. These fees are impact fees established to mitigate the impact of new development in the City, and are restricted in their use. Staff are currently engaged with NBS on updating these fees.

The following table shows the balance of each fund at the end of fiscal year 2021-22, the amounts contributed to the fund in fiscal year 2022-23, anticipated expenditures in fiscal year 2022-23 (items previously appropriated by Council), and the estimated June 30, 2023 balance:

	0004	2208	2401
Audited FY 2021-22 Ending Balance	\$190,112	\$90,755	\$309,132
FY 2022-23 Reserve Fund Contributions	\$0	\$100,000	\$0
Anticipated FY 2022-23 Expenditures/Appropriations	\$0	\$0	\$0
Estimated FY 2022-23 Year End Balance	\$190,112	\$190,755	\$316,547

7.9 – GENERAL CITY BUILDING RESERVE FUND (2007)

The General City Building Reserve Fund is used to ensure that the City can consistently fund cyclic large-scale replacements and repairs needed for City-owned buildings and facilities in Albany. While operations and general maintenance is included in departmental operating budgets, larger systemic repairs and building updates are not. This includes but is not limited to roofing, HVAC, paint, security systems, gutters, and restroom facilities.

The General City Building Reserve Fund was used for the following purchases in the last biennial budget period:

- Landfill investigation\$10,000
- Fire Department Garage Door Replacements\$88,058

In the update to the five-year Capital Improvement Plan (CIP) planned for later this year, staff plan to propose establishment of an Annual City Buildings & Facilities Rehabilitation Program (CIP No. 51000). This program will begin with a Citywide needs assessment of all City-owned buildings and facilities and will propose methods for investing systematically into the longevity of these assets. This program is modeled after the City's existing data-driven capital rehabilitation programs for Streets, Sewers, Storm Drains, and Sidewalks. Larger-scale or more unique enhancements for City buildings and facilities will continue to be proposed as standalone projects, and may draw on this reserve or individual departmental funding reserves, as appropriate to the nature of the project.

As such, more specific costs of the proposed CIP program and recommendations for reserve funding levels will be brought to the Council as the program develops. At this time, the following major City Buildings & Facilities expenditures are estimated within the next five fiscal years:

Repair or Replacement	Approximate Cost
Repairs and upgrades of all City buildings and facilities	\$1,500,000
Civic Center HVAC Project (CIP No. 51004)	\$1,500,000
Total	\$3,000,000

The following table shows the balance of the fund at the end of fiscal year 2021-22, the amounts contributed to the fund in fiscal year 2022-23, anticipated expenditures in fiscal year 2022-23 (items previously appropriated by Council), and the estimated June 30, 2023 balance:

Audited FY 2021-22 Ending Balance	\$397,623
FY 2022-23 Reserve Fund Contributions	\$200,000
Anticipated FY 2022-23 Expenditures/Appropriations	\$105,000
Estimated FY 2022-23 Year End Balance	\$492,623

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RESOLUTION NO. 2023-36

**A RESOLUTION OF THE ALBANY CITY COUNCIL APPROPRIATING
RESERVE FUNDS FOR SMALLER PROGRAMMATIC PURCHASES**

WHEREAS, the City has established several reserve funds for the repair and replacement of assets as well as planned programmatic enhancements and larger projects;
and

WHEREAS, each City department has both anticipated and unanticipated needs that require the use of reserve funds throughout the biennium; and

WHEREAS, the City Council wishes to allow staff the greatest flexibility and efficiencies in making these purchases to provide excellent service to residents.

NOW, THEREFORE, BE IT RESOLVED, that the Albany City Council hereby appropriates the following amounts from each reserve fund effective July 1, 2023:

Reserve Fund	Appropriation
Community Development Reserve Fund	\$50,000
Emergency Medical Services (EMS) Reserve Fund	\$50,000
Fire Department Reserve Fund	\$50,000
General City Building Reserve Fund	\$100,000
IT Equipment Reserve Fund	\$100,000
Police Department Reserve Fund	\$50,000
Public Works Reserve Fund	\$50,000
Recreation Reserve Fund	\$50,000

AARON TIEDEMANN, MAYOR

8. FUTURE FUNDING NEEDS

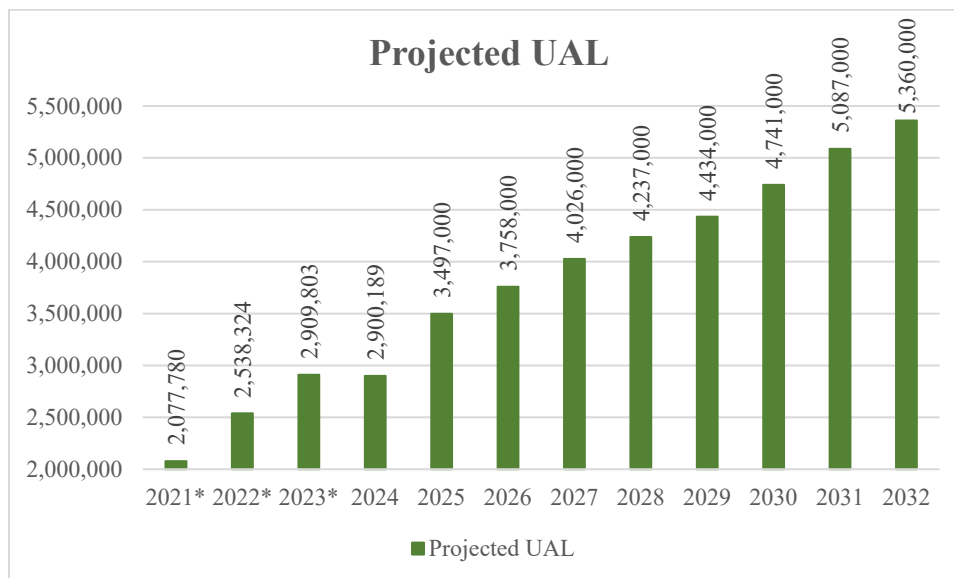
While the biennial budget covers two fiscal years, it is important to be aware of more distant obligations. In the coming years, the largest funding needs for City operations are increasing pension obligations and asset repair and replacement. This section is to assist in the planning process, no appropriations are being requested in this section.

8.1 – FUTURE PENSION COSTS

Over the next decade, pension costs are anticipated to rise year over year. In addition to increases in operating costs associated with active employee salaries, included in Section 3 of the budget report, the required unfunded actuarial liability (UAL) payments associated with the City's CalPERS (California Public Employees' Retirement System) plans are anticipated to increase substantially through 2035. Pension obligations have been a large focus for the City's Financial Advisory Committee, who recently received a presentation from GovInvest, a consultant that provides actuarial services and pension costing software to the City.

As of the 2021 actuarial valuations (the most recent available as of the date of publication of this report) the City's total pension liability was just under \$142,700,000. Pension plan assets totaled approximately \$99,800,000, meaning the City's pensions are 69.97% funded overall. Changes to the CalPERS system now require UAL payments that assume 100% funding within 20 years. Very simply, this means that actuaries take the unfunded portion of the City's plans, \$36,454,372, apply an assumed interest rate based on historical and current trends, add in increased benefits costs and anticipated additional employees, then calculate what the annual payment would need to be to pay off the unfunded liability in 20 years. Again, this is a simplification of the numerous factors that go into UAL calculations.

Staff have previously worked with Bartel and Associates, actuarial consultants, to project contributions through fiscal year 2031-32, past the years provided by CalPERS. Staff have found that the Bartel projection is historically more accurate than the CalPERS projections. The Bartel and Associates projection is listed at the end of this section. Below is a graph showing the last three years of payments, the actual 2023-24 UAL amount due, and the anticipated payments for fiscal years 2025-26 through 2031-32:



*Actual Expenses, all others' projections from City Actuarial Valuations

The following chart identifies the anticipated payments through 2031-32. The next two columns show the difference year to year, followed by the increase in the annual payment from the fiscal year 2022-23 payment. As shown, the annual payment will go from \$2,900,189 in fiscal year 2023-24 to \$5,360,000 in fiscal year 2031-32, causing an increase to the annual operating budget of \$2,400,000 over current year.

Fiscal Year	Unfunded Liability Payment	Difference from Previous Fiscal Year	Difference from FY 2023-24
2023-24*	2,900,189	(9,614)	
2024-25	3,497,000	596,811	596,811
2025-26	3,758,000	375,800	857,811
2026-27	4,026,000	494,000	1,125,811
2027-28	4,237,000	588,500	1,336,811
2028-29	4,434,000	1,565,000	1,533,811
2029-30	4,741,000	1,580,000	1,840,811
2030-31	5,087,000	1,590,000	2,186,811
2031-32	5,360,000	1,602,000	2,459,811

*Actual per CalPERS Actuarials

It is important to note that staff included an unfunded pension liability payment of \$3 million in the fiscal year 2023-24 operating budget. While the CalPERS UAL is only \$2,900,189, the inclusion of the higher budget number, previously anticipated as an even higher payment of \$3.1 million, assists the City in preparing for future increases in pension costs. Any budgeted amounts above the actual UAL will be transferred to the Pension Reserve Fund at the end of the fiscal year.

City of Albany

Financial Advisory Committee

Agenda Date: April 5, 2023

Subject: Unfunded Pension Liabilities

Report By: Mark Priven and Kim Traynor

City of Albany Pensions: FAC recommendations

Goals

1. Meet all pension obligations
2. Ensure affordability of pension obligations to the City
3. Reduce financial volatility to the City

Recommendations

1. When you're in a hole, stop digging. Conclusion: Payments for "normal" pension costs (i.e. for current employees) should be based on conservative assumptions that are unlikely to need to be revised later such that the actual costs are higher than what was funded. For example, if the City were to fund at a 10% rate for current employee pensions but the estimated pension cost after considering all the variables is 12%, the hole is getting deeper.
2. Funding ratio: Goal is not 100% funding, because once this is achieved, future years have a roughly 50% chance of being overfunded. In some years, actual investment returns may exceed expected returns, leading to over funding . Historically overfunding has caused problems for entities because they either stop funding the pension plan or raid it. This creates volatility when the pension fund inevitably becomes underfunded and funding needs to be restarted. Example: Funding goal should be a range stretching from 80% - 100%. We realize that the City has limited to no flexibility on the amount of actual payments required by CalPERS.
3. Assumptions: Key pension valuation assumptions should be conservative and unlikely to need revisions later. These conservative assumptions should be used to estimate both normal funding (for current employees) and the determination of the unfunded liability. These assumptions should replace those provided by CalPERS, and the City should not rely simply on the CalPERS formulas, which may be overly optimistic. Recommended assumptions: investment income: 6%, inflation: unknown, mortality table: unknown. Bartell could provide some guidance as to the proper assumptions.
4. Cash Flow: While the City is working towards attaining the appropriate funding ratio, the City should pay particular attention to the pension fund cash flows. The City should evaluate 5 and 10 year cash flows to ensure there are adequate assets in each pension fund.
5. Benchmarks/Reporting: City should report on a series of benchmarks such as the following: "acceptable ranges" could be established for each
 - a. Funding ratio (already used)
 - b. Unfunded liability / City annual revenue
 - c. Assets / annual benefit payments: # of years that assets can cover costs

- d. $\text{Assets} / (\text{annual benefit payments} - \text{annual funding})$: # of years that assets can cover costs net of annual funding
 - e. “Pay as you go”: $\text{annual increase in costs} / \text{annual funding}$: This would respond immediately to a benefit increase or funding decrease
- 6. Funding Policy:
 - A. Priorities should be based on a variety of considerations measured in the benchmarks.
 - B. Highest priority are funds with cash flow issues (i.e. the single employer fund).
 - C. Funding ratio goal should be seen as long-term objective, with expectation of incremental progress.

City of Albany Financial Advisory Committee

Agenda Date: July 26, 2022

Subject: Unfunded Pension Liabilities

Report By: Kim Traynor and Mark Priven

Introduction

The purpose of this memo is to describe the City's unfunded pension liability issues and bring attention to the serious financial consequences of not addressing this problem.

Unfunded pension liability refers to the excess of plan liabilities over plan assets. The city of Albany has 9 pension plans and the unfunded liability of these plans has been increasing year over year for several years. All of the plans except one (the "Single Payer Plan") are CalPERS plans. The City is assessed a charge of 7% of the unfunded balance each year by CalPERS. There are many factors that impact unfunded pension liability, including: discount rate; unfunded liability amortization period; and actual performance of the plan investment portfolio. Next we will explore these factors and review possible solutions to the funding gap.

City General Fund revenue and expense are projected to increase each year. In general, these increases are correlated. The unfunded pension liability payments, however, will increase exponentially over the next 10 years. In addition, the City has been budgeting a deficit in its General Fund budget. This deficit is projected to increase each year over the next 10 years and will make it more difficult to meet the City's unfunded pension liability obligations.

Per the 6/30/20 actuarial valuation reports obtained from the CalPERS Pension Outlook Overview and the City, the combined total unfunded accrued liability (UAL) for the City of Albany was \$43 million. Presented below is a table summarizing this data.

6/30/20 Valuation						
		Accrued Liability (AL)	Pool Market Value of Assets (MVA)	Unfunded Accrued Liability (UAL)	Funded Ratio	Annual Covered Payroll
	Police PEPR	752,012	658,357	93,655	87.50%	869,532
	Police Tier1	48,805,158	35,691,500	13,113,658	73.10%	2,720,097
	Fire PEPR	509,493	445,228	64,265	87.40%	429,516
	Fire Tier1	40,052,247	28,382,222	11,670,025	70.90%	2,245,498
	Fire Tier2	747,236	654,532	92,704	87.60%	216,840
	Misc PEPR	1,782,388	1,622,239	160,149	91.00%	2,615,027
	Misc Tier1	36,030,990	24,884,967	11,146,023	69.10%	1,749,679
	Misc Tier2	932,778	818,885	113,893	87.80%	511,745
	Single Employer	11,655,518	4,886,910	6,768,608	41.93%	
	Total	141,267,820	98,044,840	43,222,980	69.40%	11,357,934
PEPR – Public Employees Pension Reform Act – any employee joining the system after 2013						
Single Employer: (Pre-CALPERS) Police & Fire, closed to new members starting 1971						
Pension outlook tool (calpers)						
https://www.calpers.ca.gov/page/employers/actuarial-resources/pension-outlook-overview						

The UAL has been steadily increasing over time. The table below shows the City's UAL from 2014-2020.

UAL over time		06/30/2014	06/30/2015	06/30/2016	06/30/2017	06/30/2018	06/30/2019	06/30/2020
	Police PEPRA	-\$752	5,463	19,968	20,396	43,253	65,591	93,655
	Police Tier1	5,044,612	6,816,572	9,373,017	9,500,484	11,186,750	11,902,446	13,113,658
	Fire PEPRA	-2,486	4,003	17,479	18,161	33,969	47,039	64,265
	Fire Tier1	4,799,738	6,394,473	8,553,831	8,711,201	10,114,138	10,702,009	11,670,025
	Fire Tier2	-6,462	3,419	32,364	31,627	55,559	70,418	92,704
	Misc PEPRA	-\$353	1,637	24,639	23,007	60,823	98,207	160,149
	Misc Tier1	3,305,047	4,027,569	8,765,003	8,740,430	9,936,896	10,362,847	11,146,023
	Misc Tier2	319	1,419	39,895	36,167	67,282	85,914	113,893
	Single Employer		2,915,974	5,299,514	7,320,047	6,391,925	7,657,930	6,768,608
	Total	\$13,139,663	20,170,529	32,125,710	34,401,520	37,890,595	40,992,401	43,222,980
	Annual percentage increase		53.51%	59.27%	7.08%	10.14%	8.19%	5.44%

While 2021 information is not yet available from CalPERS, the UAL for the City's Single Employer Plan alone increased to over \$10.5 million as of 6/30/21.

The Factors

Discount Rate

The discount rate is the assumed investment return of the pension plan. The CalPERS discount rate is currently 7%. This represents a decrease in discount rate over the past few years. Decreasing the discount rate increases the unfunded accrued liability (UAL). If the plans are expected to produce a lower return, the plans would have lower future assets and consequently a higher UAL, since benefits owed to participants are fixed. CalPERS is considering a further reduction to the discount rate, which is probably prudent. An annual return of 7% may be too optimistic. As a result of this, the City's UAL could increase even more if the discount rate is further reduced.

Unfunded Liability Amortization Period

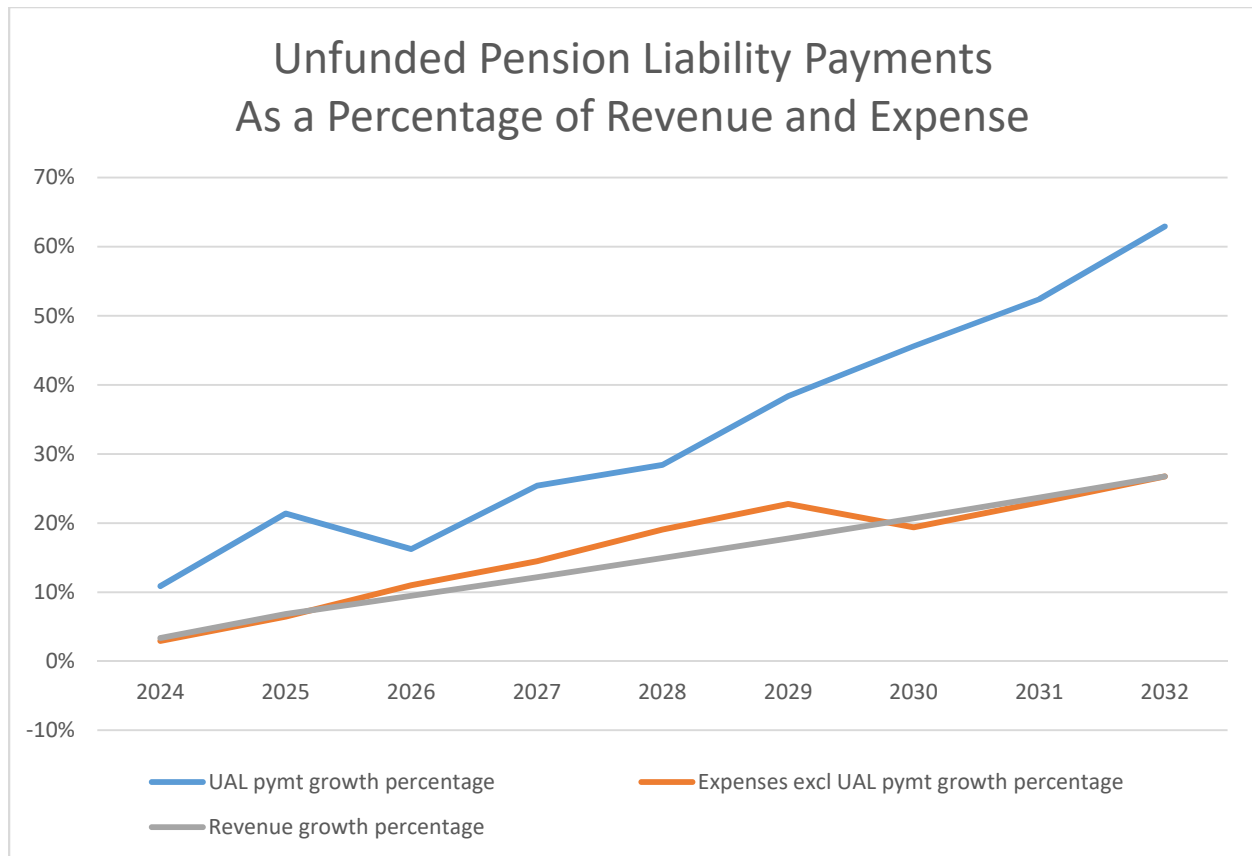
CalPERS originally set a 30-year payback period for the unfunded liability of its pension plans. In 2016, the 30-year period was reduced to a 20-year payback period, which dramatically increased the UAL.

Actual Performance of the Plan Investment Portfolio

While the targeted investment performance is 7% annually, actual returns vary. The investment performance of each of the pension plans is different and is impacted by the investment strategy of each plan. The City is participating in pooled plans and has little to no influence over investment strategy.

Projected General Fund Budget Concerns

City staff have prepared projections going forward 10 years. General Fund revenue is projected to increase at approximately 3% per year. Expenses exclusive of UAL pension payments are expected to increase between 3-4% annually. The total pension payments, including unfunded pension payments, will increase at a much higher rate. Over time this will likely put significant financial strain on the City.



Solutions

There are several possible remedies.

- Explore additional General Fund revenue sources, for example using the sugar sweetened beverage tax to make additional UAL payments.
- Explore pension bonds as a means of refinancing this debt at a lower rate. This is only advantageous if the money contributed to the pension fund from the bonds earns a higher return than the interest rate of the bonds. Bonding could still leave the City short of the amount of funding needed, since the UAL is recalculated each year based on actual investment performance of the plans, and there could be changes in other assumptions, such as discount rate, which could also raise the UAL.
- Examine the core services to be provided and determine if General Fund expenditures are too high in light of the projected deficits. Reductions in expenditures may be needed, since the projected deficits will grow to about 10% of projected revenues, and it is an open question whether the City will be able to raise the amount of revenue needed.

For Further Action

This summary of issues is intended to facilitate discussion by the Financial Advisory Committee. We will need to present our findings to the City Council later this year.

8.2 – LONG RANGE PROJECTION

Using historical data and trends, consultant projections, and analysis of the current economic projections, staff have prepared a long range general fund projection. Due to the nature of this projection, a detailed, line-item projection was not prepared. Staff used the groupings identified in the accounting system for auditing purposes and applied percentage increases to each category based on the previously listed information. The numbers in this projection differ slightly from the numbers shown in the operating budget history as they include non-operating general fund expenditures (additional CalPERS contributions, legal payments, etc.), and some categorization may be different.

An additional item of note is that this projection was prepared on a cash flow basis, not a budget basis. This projection considers anticipated staffing vacancies and general budget efficiencies. While it is important to budget at full staffing for planning purposes, this cash flow analysis provides an idea of when the City should realize a deficit.

As shown in the projection, increases in expenses far outpace revenue increases in future years. From a cash flow stand point, the City is anticipated to realize a deficit in fiscal year 2025-26, increasing to a deficit of just over \$3 million in fiscal year 2031-32. While this seems far off, additional revenues are not generally realized in the year of enactment. For example, voters passed Measure K, increasing the tax revenue to the Emergency Medical Services Fund in November, 2022, however, the City will not see the first tax payment until December, 2023.

This projection is a model provided for planning purposes and in no way is guaranteed. As shown over the last few years, one event can completely change a carefully thought out plan, with resources being needed for different services than originally thought. Changes to law, economic assumptions, or direct economic factors could change this analysis.

	Fiscal Year 2020-21 Actual	Fiscal Year 2021-22 Actual	Fiscal Year 2022-23 Projection	Fiscal Year 2023-24 Projection
Surplus (Deficit)	1,091,031	699,977	775,342	905,969
Expense	\$23,749,511.92	\$26,607,824.47	27,847,964	28,657,759
- UNKNOWN	\$2,500.00	\$3,090.20	2,500	2,500
40 - SALARIES AND WAGES	\$11,566,080.82	\$12,146,211.89	12,632,060	13,137,343
41 - PYROLL/FRINGE BENEFIT	\$5,519,852.08	\$6,475,022.13	7,136,716	7,438,258
42 - PROFESSIONAL & ADM EXP	\$2,164,100.44	\$3,276,503.13	3,358,416	3,442,376
43 - SUPPLIES & OTHER OPR	\$664,280.99	\$719,321.47	737,305	755,737
44 - UTILITIES	\$505,169.16	\$549,455.86	576,929	591,352
45 - CONTRACT SERVICES	\$839,648.32	\$1,004,549.89	1,250,000	1,281,250
46 - PROVISN FOR INS LOSS	\$1,408,185.61	\$1,163,672.17	1,280,039	1,382,443
47 - NON-CAP ASSETS & IMP	\$38,323.51	\$115,633.26	100,000	102,500
48 - CAPITAL IMPROVEMENTS	\$0.00	\$36,012.12	-	500,000
49 - DEBT SERVICE	\$256,811.46	\$298,718.44	24,000	24,000
90 - XFERS IN & OUT	\$784,559.53	\$819,633.91	750,000	-
Revenue	(\$24,840,542.80)	(\$27,307,801.33)	(28,623,306)	(29,563,728)
- UNKNOWN	(\$33,631.58)	(\$56,472.17)	(75,000)	(75,000)
30 - PROPERTY TAXES	(\$8,644,386.91)	(\$9,076,931.55)	(9,666,932)	(10,150,279)
31 - SALES TAXES	(\$4,403,717.04)	(\$4,895,259.55)	(5,042,117)	(5,142,960)
32 - FRNCHSE & OTHER TAX	(\$5,945,196.25)	(\$6,739,944.12)	(7,779,693)	(7,974,185)
33 - LICENSES & PERMITS	(\$617,150.01)	(\$669,324.48)	(600,000)	(615,000)
34 - FINES & FORFEITURES	(\$97,171.09)	(\$233,195.48)	(200,000)	(205,000)
35 - USE MONEY & PROPERTY	(\$260,031.11)	(\$323,551.54)	(300,000)	(300,000)
36 - INTERGOVERNMENTAL REV	(\$211,161.01)	(\$155,508.53)	(159,396)	(163,381)
37 - CURRENT SERVICE CHGS	(\$852,990.08)	(\$1,106,384.74)	(1,000,000)	(1,025,000)
38 - OTHER REVENUE	(\$542,907.72)	(\$604,449.17)	(250,000)	(256,250)
60 - PROCEEDS FROM SALE	(\$15.00)	(\$15.00)		
90 - XFERS IN & OUT	(\$3,232,185.00)	(\$3,446,765.00)	(3,550,168)	(3,656,673)

	Fiscal Year 2024-25 Projection	Fiscal Year 2025-26 Projection	Fiscal Year 2026-27 Projection	Fiscal Year 2027-28 Projection
Surplus (Deficit)	307,088	(314,056)	(693,926)	(1,278,154)
Expense	30,232,683	31,600,550	32,745,850	34,114,691
- UNKNOWN	2,500	2,500	2,500	2,500
40 - SALARIES AND WAGES	13,531,463	13,937,407	14,355,529	14,786,195
41 - PYROLL/FRINGE BENEFIT	8,192,171	8,972,480	9,501,204	9,985,964
42 - PROFESSIONAL & ADM EXP	3,528,436	3,616,646	3,707,063	3,799,739
43 - SUPPLIES & OTHER OPR	774,631	793,996	813,846	834,192
44 - UTILITIES	606,136	621,289	636,821	652,742
45 - CONTRACT SERVICES	1,313,281	1,346,113	1,379,766	1,414,260
46 - PROVISION FOR INS LOSS	1,417,004	1,452,429	1,488,739	1,525,958
47 - NON-CAP ASSETS & IMP	105,063	107,689	110,381	113,141
48 - CAPITAL IMPROVEMENTS	750,000	750,000	750,000	1,000,000
49 - DEBT SERVICE	12,000	-	-	-
90 - XFERS IN & OUT	-	-	-	-
Revenue	(30,539,771)	(31,286,493)	(32,051,924)	(32,836,537)
- UNKNOWN	(75,000)	(75,000)	(75,000)	(75,000)
30 - PROPERTY TAXES	(10,657,793)	(10,924,237)	(11,197,343)	(11,477,277)
31 - SALES TAXES	(5,245,819)	(5,350,735)	(5,457,750)	(5,566,905)
32 - FRANCHISE & OTHER TAX	(8,173,540)	(8,377,878)	(8,587,325)	(8,802,008)
33 - LICENSES & PERMITS	(630,375)	(646,134)	(662,288)	(678,845)
34 - FINES & FORFEITURES	(210,125)	(215,378)	(220,763)	(226,282)
35 - USE MONEY & PROPERTY	(300,000)	(300,000)	(300,000)	(300,000)
36 - INTERGOVERNMENTAL REV	(167,466)	(171,652)	(175,944)	(180,342)
37 - CURRENT SERVICE CHGS	(1,050,625)	(1,076,891)	(1,103,813)	(1,131,408)
38 - OTHER REVENUE	(262,656)	(269,223)	(275,953)	(282,852)
60 - PROCEEDS FROM SALE				
90 - XFERS IN & OUT	(3,766,373)	(3,879,364)	(3,995,745)	(4,115,618)

	Fiscal Year 2028-29 Projection	Fiscal Year 2029-30 Projection	Fiscal Year 2030-31 Projection	Fiscal Year 2031-32 Projection
Surplus (Deficit)	(1,610,407)	(2,065,385)	(2,572,824)	(3,021,499)
Expense	35,251,226	36,530,654	37,883,222	39,198,230
- UNKNOWN	2,500	2,500	2,500	2,500
40 - SALARIES AND WAGES	15,229,781	15,686,674	16,157,275	16,641,993
41 - PYROLL/FRINGE BENEFIT	10,470,412	11,079,233	11,742,144	12,347,902
42 - PROFESSIONAL & ADM EXP	3,894,733	3,992,101	4,091,903	4,194,201
43 - SUPPLIES & OTHER OPR	855,047	876,423	898,334	920,792
44 - UTILITIES	669,060	685,787	702,932	720,505
45 - CONTRACT SERVICES	1,449,617	1,485,857	1,523,004	1,561,079
46 - PROVISION FOR INS LOSS	1,564,107	1,603,210	1,643,290	1,684,372
47 - NON-CAP ASSETS & IMP	115,969	118,869	121,840	124,886
48 - CAPITAL IMPROVEMENTS	1,000,000	1,000,000	1,000,000	1,000,000
49 - DEBT SERVICE	-	-	-	-
90 - XFERS IN & OUT	-	-	-	-
Revenue	(33,640,819)	(34,465,269)	(35,310,398)	(36,176,730)
- UNKNOWN	(75,000)	(75,000)	(75,000)	(75,000)
30 - PROPERTY TAXES	(11,764,209)	(12,058,314)	(12,359,772)	(12,668,766)
31 - SALES TAXES	(5,678,243)	(5,791,808)	(5,907,644)	(6,025,797)
32 - FRANCHISE & OTHER TAX	(9,022,058)	(9,247,610)	(9,478,800)	(9,715,770)
33 - LICENSES & PERMITS	(695,816)	(713,211)	(731,042)	(749,318)
34 - FINES & FORFEITURES	(231,939)	(237,737)	(243,681)	(249,773)
35 - USE MONEY & PROPERTY	(300,000)	(300,000)	(300,000)	(300,000)
36 - INTERGOVERNMENTAL REV	(184,851)	(189,472)	(194,209)	(199,064)
37 - CURRENT SERVICE CHGS	(1,159,693)	(1,188,686)	(1,218,403)	(1,248,863)
38 - OTHER REVENUE	(289,923)	(297,171)	(304,601)	(312,216)
60 - PROCEEDS FROM SALE				
90 - XFERS IN & OUT	(4,239,086)	(4,366,259)	(4,497,247)	(4,632,164)