

## CITY OF ALAMEDA

### Memorandum

To: Honorable Mayor and  
Members of the City Council

From: John A. Russo  
City Manager

Date: March 19, 2013

Re: Accept the Second Quarter Financial Report for the Period Ending  
December 31, 2012 (City and City as Successor to the Community  
Improvement Commission) and Approve the Mid-Year Budget  
Adjustments for Fiscal Year 2012-13

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### BACKGROUND

The second quarter's financial reports on all City funds have been completed, based upon actual revenues and expenditures through December 31 2012. Quarterly reports include financial information for all City funds presented as follows:

- *Exhibit 1* details General Fund actual revenues by major category through December 31, 2012 and 2011
- *Exhibit 2* details General Fund actual expenditures by major department through December 31, 2012 and 2011
- *Exhibit 3* details actual expenditures for the City's capital and maintenance projects through December 31, 2012
- *Exhibit 4* outlines by fund revenues, expenditures and changes in current available fund balance as of December 31, 2012.

Quarterly reports provide the City Council with updates on the financial status of the City's funds by comparing budget projections for revenues and expenditures to actual receipts and expenses.

### **General Fund**

The FY12-13 annual budget for the General Fund projected revenues of approximately \$71.2 million, with total appropriations of approximately \$72.2 million. The downturn in both the national and the state economies, which affected the City's budget in prior fiscal years continue to impact the FY12-13 budget. The General Fund and related funds continue to contend with limited revenue growth, and actual declines in some areas, due to sluggish retail and housing sales, as well as impacts from the State's budget for FY12-13. To adjust for this limited growth in revenues, the City implemented several cuts and used some one-time funds to balance the FY 12-13 budget.

General Fund actual revenues as of December 31, 2012, were \$31.9 million, or 45% of the FY12-13 budget, which are approximately 3% ahead of the same period in the prior year. Actual expenditures were \$31.1 million, or 43% of the FY12-13 budget, which are approximately 3% below the same period in the prior year on a percentage of budget basis.

General Fund major revenue categories are summarized in Exhibit 1. The City derives a significant portion of its General Fund revenues from economically sensitive sources such as property taxes, sales tax, and utility users' tax. When one or more of these key revenue sources decline significantly below projections, funding for future program and service operational levels may be affected.

Utility Users Tax is 4% below the same period in the prior year due to timing differences in the collections of the taxes from AMP. Sales Taxes are 8% below the same period in the prior year due to a one-time adjustment in the prior year resulting from a change in the methodology for the accrual of sales tax at the end of the fiscal year. Licenses and Permits are ahead of the prior year due to timing differences in the recognition of business license revenue. Charges for services are lower than in the same period of the prior year due to lower than expected revenues to date for ambulance and risk management related services.

General Fund expenditures by major department are summarized in Exhibit 2 and include actual expenditures at December 31, 2012, including General Fund transfers to the Police/Fire Pension, the Library, and the Other Post-Employment Benefit (OPEB) funds. As discussed above, all departments are currently under budget and are currently projected to be within budget by the end of the year.

### ***Special Revenue Funds***

The Special Revenue Fund group includes funds accounting for the City's redevelopment activities, gas tax funds, library operations, various assessment districts, and an athletic fund. The FY12-13 actual receipts at December 31, 2012, for this fund group totaled \$16.1 million (44% of budget); actual expenses totaled \$18.4 million (41% of budget).

A number of these funds are grant funds or capital project driven funds, such as the transportation related and public safety grants funds, which generate revenues and expenditures in patterns different from the City's other operating funds. Sufficient reserve funds are maintained to ensure completion of projects or programs.

### ***Capital Project Funds***

The Capital Project Fund Group, which includes such individual funds as general capital projects, construction funds, assessment districts, impact fee funds and the urban runoff fund, had aggregate actual revenues of \$5.9 million (18% of budget) and expenditures of \$7.6 million (18% of budget) at December 31, 2012.

Many of these funds are project driven funds, or derive their revenues from the collection of impact fees from new development, which generate revenues and expenditures in patterns different from the City's other operating funds. These funds have also been affected by the economic climate in California. Sufficient reserves are maintained to ensure completion of projects or programs.

### ***Debt Service Funds***

The Debt Service Fund Group accounts for the long-term debt of the City, including Base Reuse, as of December 31, 2012. The available fund balances of all debt service funds was \$9.1 million as of December 31, 2012. Sufficient reserves are maintained to meet the debt service requirements of the current fiscal year and beyond.

### ***Enterprise Funds***

The Enterprise Funds Group, which is comprised of City business-like operations such as the golf course and the sanitary sewer system, requires fund balance reporting that includes cash, reserves, fixed assets and related long-term debt of the enterprise. Exhibit 4 includes the available reserves (excluding fixed assets and related long-term debt) for each of these individual funds. The aggregate available reserve balance at December 31, 2012 for all enterprise funds was \$16.6 million. Sufficient reserves are maintained to ensure completion of current projects and programs.

### ***Internal Service Funds***

The Internal Service Fund Group includes those funds created for the accumulation of reserves for insurance claims, vehicle, technology and equipment replacement, facility maintenance and for retiree health and dental costs. Revenues to these funds derive from administrative (cost recovery) charges to the other funds, primarily the General Fund. The working capital balance of this Internal Service Fund group was \$12.2 million as of December 31, 2012.

The working capital balance does not reflect the long term liabilities for Workers' Compensation claims (\$6.9 million), Risk Management Claims (\$1.5 million) and the unfunded portion of Other Post-Employment Benefits (OPEB) (currently appraised at \$88.7 million) outstanding as of the end of FY11-12. Staff will be bringing the OPEB issue back to Council later this spring to discuss the matter and to take direction from Council.

### ***Trust and Agency Funds***

The Trust and Agency Fund Group includes bond reserve funds for several City long-term debt obligations and funds established for the current year's payment of the City's pension obligations, such as the 1079 and 1082 Pension Plans. The available balance for this fund group as of December 31, 2012 was \$7.3 million.

### ***Successor Agency***

The Successor Agency is an entity separate from the City and accounted for in separate trust funds that are used to account for tax increment monies received and payments of items approved by the Oversight Board on the Required Obligation Payment Schedule (ROPS). Governmental accounting standards require that the full amount of debt outstanding be recorded as part of these funds. The deficit balance as of June 30, 2012 was \$58.8 million, which reflects bonded debt outstanding of approximately \$73 million, to be paid from future tax increment revenue.

### ***Proposed Mid-Year Adjustments***

As part of the presentation of the second quarter financial report, Staff is also proposing several budget adjustments, as noted below:

#### General Fund (Fund 001)

The Recreation and Park Department (ARPD) is proposing to reallocate the funding of \$96,441 for a recreational specialist position from the Athletic Trust Fund (Fund 280) to the General Fund for Fiscal Year 2012-13 to be in accordance with the ARPD reorganization plan previously approved by Council.

The Police and Fire Departments are proposing a budget adjustment of \$108,997 (to be funded 50% by each) to fund six months of costs for the new Assistant Fire Marshall for Disaster Preparedness.

#### Other Restricted Funds

1. The Public Works Department is proposing the following adjustments
  - a. A \$7,700 adjustment for the City's Gas Tax Fund (Fund 211) for the purchase of replacement radios to maintain compatibility with the County's radio dispatch network
  - b. A \$216,000 adjustment for the City's Urban Runoff Fund (Fund 351) for the purchase of a replacement street sweeper
  - c. A \$370,000 adjustment for the City's Capital Improvement Fund (Fund 310) for the Park Street Improvement Phase 3 project, to be funded with \$300,000 of grant funds and \$70,000 as a local match from Citywide Development Fee Funds (Fund 340.1)
2. A \$67,058 adjustment is proposed for the Successor Agency's administrative fund (Fund 207.2), to be funded from existing reserves of the Successor Agency. This addition is required to cover additional consulting and legal costs resulting

from new State requirements imposed under State Assembly Bill 1484 (AB1484) relating to the dissolution of Redevelopment. This adjustment was previously approved by the Successor Agency oversight board as part of the third Required Obligation Payment Schedule (ROPS 3).

3. A \$40,000 adjustment for the affordable housing fund (Fund 266) to account for additional construction closing costs incurred for the Jack Capon Villa affordable housing project.

Sufficient reserves are available in the above funds to cover these adjustments. The City is projected to be able to maintain its City Council mandated General Fund reserve level of at least 20% of annual of expenditures for Fiscal Year 2012-13 even after these adjustments.

#### FINANCIAL IMPACT

The FY12-13 second quarter report includes Exhibits 1-4 detailing the variances between budget and actual for revenues, expenditures, capital and maintenance projects, as well as changes in fund balances through December 31, 2012. These exhibits were created to present a clear representation of the City's budget and of available reserves for each fund through the end of the second quarter. Staff will continue to monitor market conditions affecting revenues and maintain diligence in controlling expenditures in the future. This monitoring will help to ensure that the City continues to maintain adequate reserves in its various funds.

#### MUNICIPAL CODE/POLICY DOCUMENT CROSS REFERENCE

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

#### RECOMMENDATION

Accept the second quarter financial report for the period ending December 31, 2012 (City and City as Successor to the Community Improvement Commission), and approve the Mid-Year Budget Adjustments for Fiscal Year 2012-13.

Respectfully submitted,

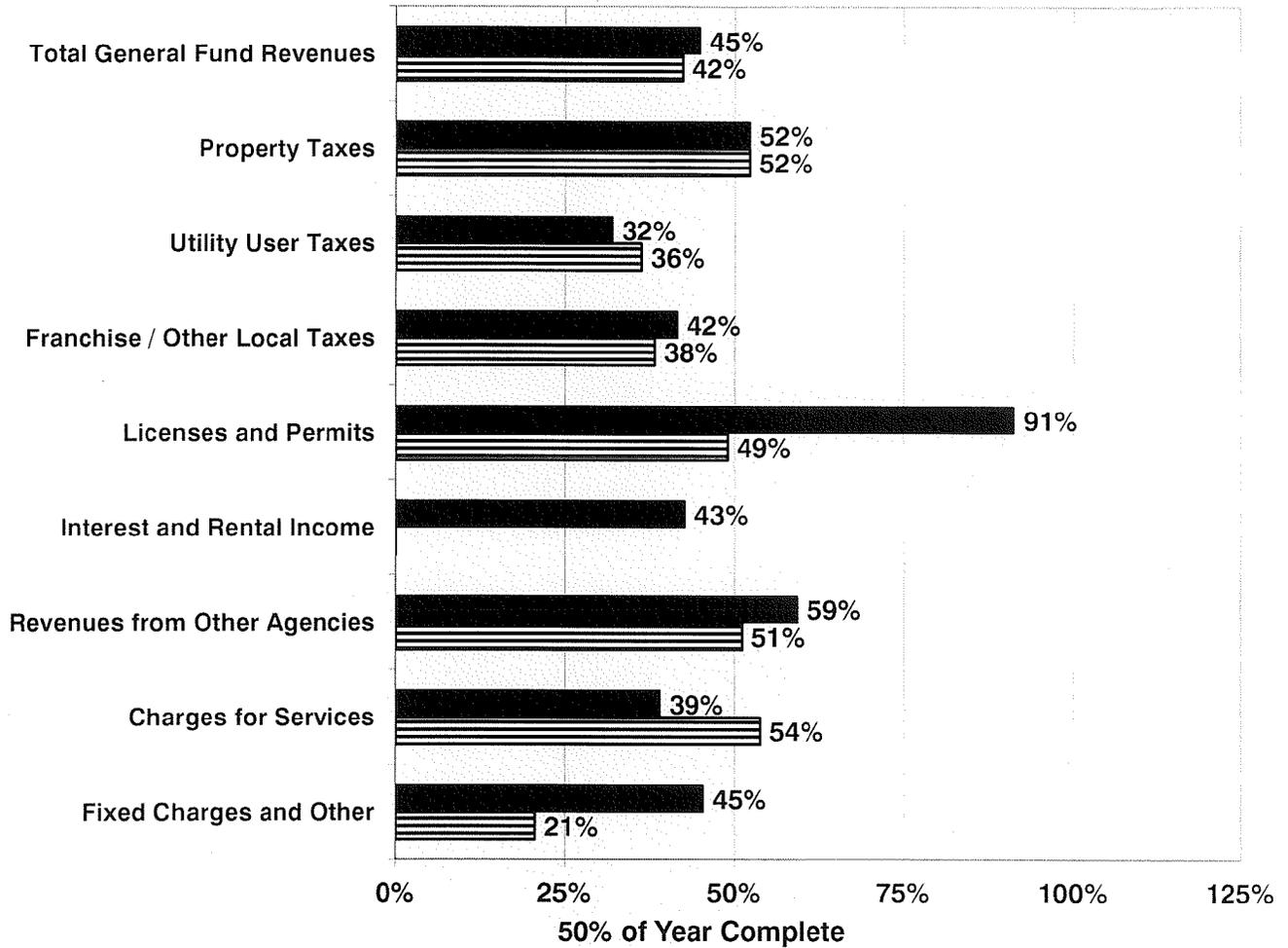


Fred Marsh  
Controller

- Exhibits:
- 1 – FY12-13 YTD Revenue Report – General Fund
  - 2 – FY12-13 YTD Expenditure Report – General Fund
  - 3 – FY12-13 YTD Capital and Maintenance Project Report
  - 4 – FY12-13 YTD Fund Balance Report – All Funds

**City of Alameda, California  
FY12-13 YTD Revenue Report - General Fund  
Through December 31, 2012 (Unaudited)**

■ FY12-13  
▨ FY11-12

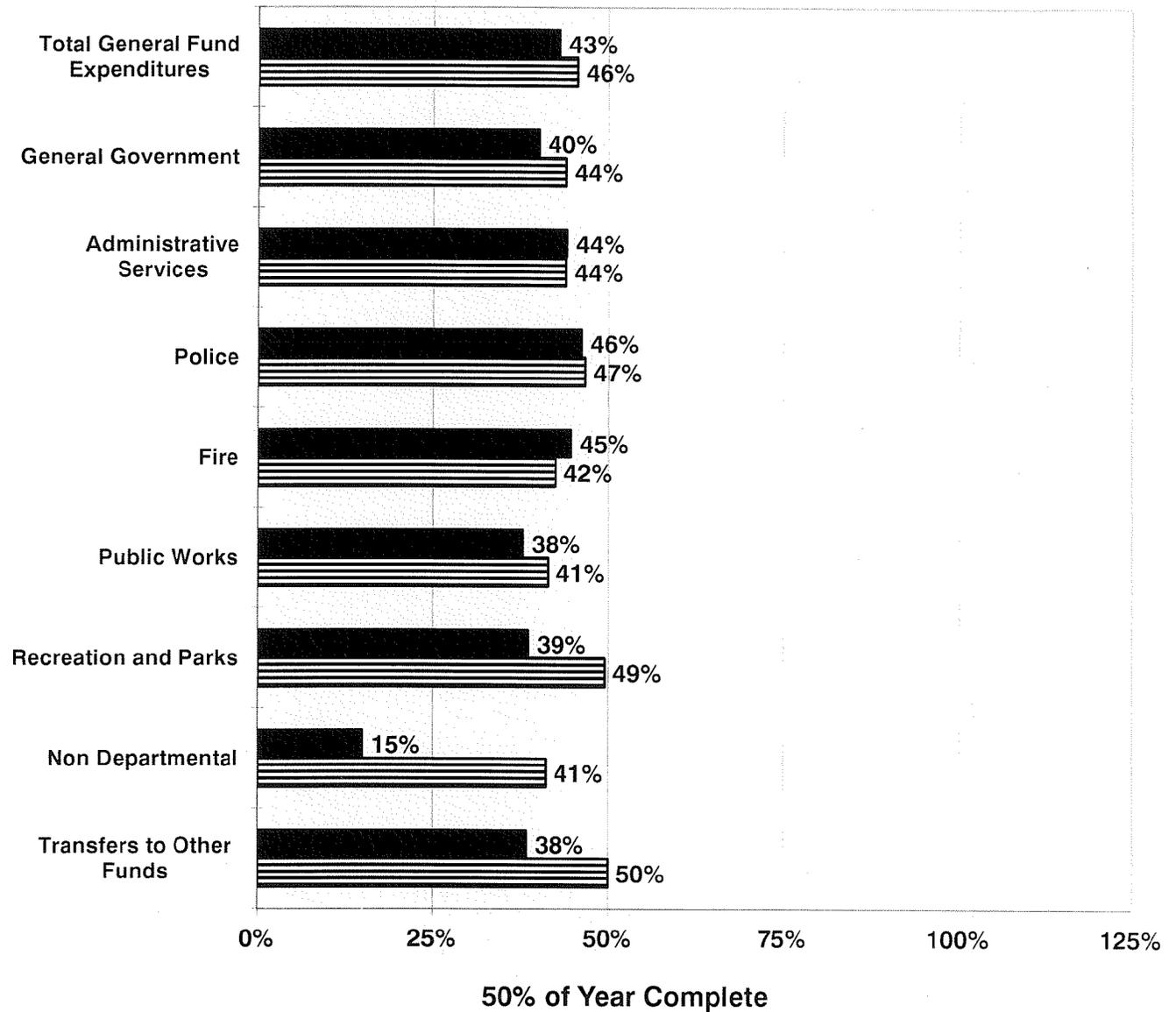


|                                    | <u>FY12-13<br/>Budget</u> | <u>FY12-13<br/>YTD Actual</u> | <u>% of<br/>Budget</u> | <u>FY11-12<br/>YTD Actual</u> | <u>% of Actual for<br/>FY 2011-12</u> |
|------------------------------------|---------------------------|-------------------------------|------------------------|-------------------------------|---------------------------------------|
| Property Taxes                     | 22,682,000                | 11,860,656                    | 52%                    | 11,631,110                    | 52%                                   |
| Utility User Taxes                 | 9,100,000                 | 2,907,984                     | 32%                    | 3,183,100                     | 36%                                   |
| Sales / Property Transfer Taxes    | 9,485,000                 | 2,927,522                     | 31%                    | 4,235,905                     | 39%                                   |
| Franchise / Other Local Taxes      | 9,491,950                 | 3,941,264                     | 42%                    | 3,311,153                     | 38%                                   |
| Licenses and Permits               | 1,701,000                 | 1,553,307                     | 91%                    | 793,259                       | 49%                                   |
| Interest and Rental Income         | 1,305,865                 | 557,242                       | 43%                    | -296,742                      | -17%                                  |
| Revenues from Other Agencies       | 6,025,200                 | 3,573,696                     | 59%                    | 3,135,418                     | 51%                                   |
| Charges for Services               | 8,332,952                 | 3,249,064                     | 39%                    | 3,479,697                     | 54%                                   |
| Fixed Charges and Other            | 3,050,371                 | 1,385,123                     | 45%                    | 1,222,722                     | 21%                                   |
| <b>Total General Fund Revenues</b> | <u>71,174,338</u>         | <u>31,955,857</u>             | <u>45%</u>             | <u>30,695,622</u>             | <u>42%</u>                            |

**City of Alameda, California**  
**FY12-13 YTD Expenditure Report - General Fund**  
**Through December 31, 2012 (Unaudited)**

■ FY12-13

▨ FY11-12



|                                    | <u>FY12-13<br/>Budget</u> | <u>FY12-13<br/>YTD Actual</u> | <u>% of<br/>Budget</u> | <u>FY11-12<br/>YTD Actual</u> | <u>% of Actual for<br/>FY11-12</u> |
|------------------------------------|---------------------------|-------------------------------|------------------------|-------------------------------|------------------------------------|
| <b>General Government</b>          | 5,148,681                 | 2,064,975                     | 40%                    | 1,282,734                     | 44%                                |
| <b>Administrative Services</b>     | 3,093,280                 | 1,364,251                     | 44%                    | 1,330,901                     | 44%                                |
| <b>Police</b>                      | 25,198,394                | 11,638,274                    | 46%                    | 12,437,682                    | 47%                                |
| <b>Fire</b>                        | 23,326,439                | 10,437,428                    | 45%                    | 10,104,541                    | 42%                                |
| <b>Public Works</b>                | 3,483,726                 | 1,318,978                     | 38%                    | 467,041                       | 41%                                |
| <b>Recreation and Parks</b>        | 3,523,195                 | 1,361,881                     | 39%                    | 2,133,324                     | 49%                                |
| <b>Non Departmental</b>            | 1,412,852                 | 213,147                       | 15%                    | 273,522                       | 41%                                |
| <b>Transfers to Other Funds</b>    | 7,052,755                 | 2,708,335                     | 38%                    | 4,894,178                     | 50%                                |
| <b>Total General Fund Expenses</b> | <u>72,239,322</u>         | <u>31,107,270</u>             | <u>43%</u>             | <u>32,923,923</u>             | <u>46%</u>                         |

City of Alameda, California  
 FY12-13 YTD Capital and Maintenance Project Report  
 Through December 31, 2012 (Unaudited)

Exhibit 3

| Project Number          | Description                              | Total Budget FY12-13* | Year to Date Expenses FY12-13 | Remaining Budget FY12-13 | % Expended To Date |
|-------------------------|--|-----------------------|-------------------------------|--------------------------|--------------------|
| <b>Capital Projects</b> |  |                       |                               |                          |                    |
| 90356                   | Citywide Traffic Calming                 | 7,520                 | 10,239                        | (2,719)                  | 136%               |
| 904102                  | Park St Reconfiguration At Oak           | 16,077                |                               | 16,077                   |                    |
| 9044901                 | Traffic Striping/Sign Maintenance        | 75,000                | 140                           | 74,860                   | 0%                 |
| 90450                   | Traffic Sign LED Replacement             | 323,047               |                               | 323,047                  |                    |
| 90464                   | Storm Drain Master Plan                  | 100,000               | 319                           | 99,681                   | 0%                 |
| 90481                   | Tillman Play Area Renovation             | 100,000               |                               | 100,000                  |                    |
| 90502                   | Woodstock Field Improvements             | 284,570               | 5,072                         | 279,498                  | 2%                 |
| 90505                   | Library Branch Improvements              | 391,721               |                               | 391,721                  |                    |
| 90606                   | Park St Streetscape Phase 2              | 858,266               | 104,323                       | 753,943                  | 12%                |
| 9061401                 | Fire Station 3 Replacement Phase 2       | 390,851               | 91,676                        | 299,175                  | 23%                |
| 9063802                 | HBI Replace 2 Lagoon Gates               | 33,848                |                               | 33,848                   |                    |
| 90665                   | City Building Renovations                | 1,474,396             | 146,476                       | 1,327,920                | 10%                |
| 90806                   | Audible Signal Poles                     | 87,668                |                               | 87,668                   |                    |
| 90807                   | Spartina Control                         | 60,000                | 18,306                        | 41,694                   | 31%                |
| 90814                   | BFI Storm Drain Upgrade                  | 395,080               | 1,675                         | 393,405                  | 0%                 |
| 90856                   | Shoreline Repairs                        | 187,721               | 1,164                         | 186,557                  | 1%                 |
| 90860                   | Bike Plan Update                         | 13,165                | 8,050                         | 5,115                    | 61%                |
| 90908                   | Cyclical Storm Drain Pipe Rehabilitation | 271,445               | 2,095                         | 269,350                  | 1%                 |
| 90910                   | Southshore Lagoon Dredging Phase 1       | 584,817               | 5,850                         | 578,967                  | 1%                 |
| 90911                   | Lagoon Wall Repair                       | 1,000,000             | 232                           | 999,768                  | 0%                 |
| 90926                   | Estuary Park                             | 150,000               |                               | 150,000                  |                    |
| 90935                   | City TSM/TDM                             | 2,000                 |                               | 2,000                    |                    |
| 91003                   | Krusi Park                               | 1,015,570             | 36,077                        | 979,493                  | 4%                 |
| 91004                   | Station Area (Bart/Fta)                  | 1,500,000             | 1,071                         | 1,498,929                | 0%                 |
| 91005                   | Cyclical Storm Pipe Rehabilitation       | 578,458               | 11,811                        | 566,647                  | 2%                 |
| 91011                   | Pump Station Upgrades                    | 230,911               | 53,103                        | 177,808                  | 23%                |
| 91015                   | Trash Capture Devices                    | 35,000                |                               | 35,000                   |                    |
| 91019                   | C3 Req Implementation Plan               | 20,000                | 109                           | 19,891                   | 1%                 |
| 91021                   | Resurface Tennis Courts                  | 293,663               | 244,551                       | 49,112                   | 83%                |
| 91023                   | Lagoon Wall Stabilize                    | 592,934               | 168,162                       | 424,772                  | 28%                |
| 91027                   | Park Feasibility Plan                    | 100,000               |                               | 100,000                  |                    |
| 91030                   | Manhole Testing                          | 256,650               | 2,768                         | 253,882                  | 1%                 |
| 91031                   | Smoke Testing                            | 264,308               | 58,591                        | 205,717                  | 22%                |
| 91032                   | Bicycle Signate                          |                       |                               |                          |                    |
| 91033                   | Shoreline Repairs                        | 436,804               | 33,947                        | 402,857                  | 8%                 |
| 91039                   | Estuary Crossing Shuttle                 | 44,971                | 63,660                        | (18,689)                 | 142%               |
| 91101                   | HB Ferry Terminal ADA Upgrades           | 72,679                | 11,174                        | 61,505                   | 15%                |
| 91102                   | Mariner Square Drive Drainage            | 70,972                |                               | 70,972                   |                    |
| 91107                   | Webster St SMART Crosswalks              | 38,159                |                               | 38,159                   |                    |
| 91109                   | Maitland/HB Pkwy Bus Stops               | 15,000                |                               | 15,000                   |                    |
| 91110                   | Encinal Boatramp Restroom                | 283,697               | 13,169                        | 270,528                  | 5%                 |
| 91135                   | Ballena Bridge Preventive Mtce           | 149,930               |                               | 149,930                  |                    |
| 91136                   | Video Data Collection-Storm Drain        | 100,000               | 1,607                         | 98,393                   | 2%                 |
| 91137                   | Storm Drain Video Assessment             | 35,000                | 562                           | 34,438                   | 2%                 |

City of Alameda, California  
 FY12-13 YTD Capital and Maintenance Project Report  
 Through December 31, 2012 (Unaudited)

Exhibit 3

| Project Number         | Description                        | Total Budget FY12-13* | Year to Date Expenses FY12-13 | Remaining Budget FY12-13 | % Expended To Date |
|------------------------|------------------------------------|-----------------------|-------------------------------|--------------------------|--------------------|
| 91138                  | MSC Fuel Readers                   | 55,000                |                               | 55,000                   |                    |
| 91145                  | City Hall Emergency Lights Ph 1    | 28,000                |                               | 28,000                   |                    |
| 91146                  | NFPA 25, Hydraulic Tags            | 66,000                |                               | 66,000                   |                    |
| 91158                  | Neptune Park Path                  | 213,859               | 140                           | 213,719                  | 0%                 |
| 91162                  | Bay Farm Path Improvements         | 100,000               |                               | 100,000                  |                    |
| 91163                  | LED Inpavement Replace Lights      | 133,615               |                               | 133,615                  |                    |
| 91166                  | Retrofit Fuel Pumps, Fire Sta 4    | 25,934                |                               | 25,934                   |                    |
| 91170                  | Park Street Arterial Management    | 1,119,366             | 4,803                         | 1,114,563                | 0%                 |
| 91171                  | Shoreline Drive Bike Lanes         | 537,770               | 39,393                        | 498,377                  | 7%                 |
| 91204                  | Storm Drain Outfall                | 700,000               |                               | 700,000                  |                    |
| 91205                  | Storm Drain Asset Plan             | 350,000               |                               | 350,000                  |                    |
| 91207                  | Jackson Park Bandstand             | 100,000               |                               | 100,000                  |                    |
| 91214                  | Bayview WEIR                       | 168,000               |                               | 168,000                  |                    |
| 91215                  | Harbor Bay Lagoon Gate             | 172,000               |                               | 172,000                  |                    |
| 91225                  | Audible Ped Signals                | 189,000               | 3,125                         | 185,875                  | 2%                 |
| 91228                  | APD HVAC/Chiller                   | 176,000               |                               | 176,000                  |                    |
| 91229                  | City Hall HVAC/Chiller             | 140,000               |                               | 140,000                  |                    |
| 91236                  | LED Upgrades (Citywide)            | 77,000                |                               | 77,000                   |                    |
| 91237                  | Doolittle Landfill Blower          | 42,000                |                               | 42,000                   |                    |
| 91239                  | Veterans Bldg Electrical Panel     | 120,000               |                               | 120,000                  |                    |
| 91243                  | Brick Wall Reinforcement           | 50,000                |                               | 50,000                   |                    |
| 91245                  | Fire Sta 1 Gutter Repair           | 6,000                 |                               | 6,000                    |                    |
| 91246                  | Grand/Clement Stairs               | 52,000                |                               | 52,000                   |                    |
| 91248                  | Fuel Tanks Reg Testing             | 5,000                 | 900                           | 4,100                    | 18%                |
| 91250                  | Bay Farm Seawall Feasibility Study | 300,000               |                               | 300,000                  |                    |
| 9820131                | Street Resurface Phase 31          | 2,291,835             | 1,615,636                     | 676,199                  | 70%                |
| 9820132                | Street Resurface Phase 32          | 1,800,000             |                               | 1,800,000                |                    |
| 9820212                | Sidewalk Repair FY 11-12           | 33,358                | 33,358                        |                          | 100%               |
| 9820213                | Sidewalk Repair FY 12-13           | 700,000               | 104,188                       | 595,812                  | 15%                |
| 99006                  | Storm Drain Facility Maintenance   | 370,305               | 9,187                         | 361,118                  | 2%                 |
| 904107                 | Sanitary Sewer Master Plan         | 300,366               | 19,252                        | 281,114                  | 6%                 |
| 90470                  | North Side Pump Station            | 929,556               | 3,035                         | 926,521                  | 0%                 |
| 90639                  | Sanitary Pump Station Generator    | 1,031,320             | 548,131                       | 483,189                  | 53%                |
| 9084505                | Video Data Collection              | 602,128               | 13,605                        | 588,523                  | 2%                 |
| 90909                  | Replace Lagoon Wall Sewer          | 855,142               | 65,651                        | 789,491                  | 8%                 |
| 91008                  | Sewer Pump Station Upgrades        | 4,055,222             | 581,633                       | 3,473,589                | 14%                |
| 91009                  | Sewer Video Assessment             | 290,779               | 30,342                        | 260,437                  | 10%                |
| 91014                  | Sewer Asset Management             | 6,209                 | 2,405                         | 3,804                    | 39%                |
| 91164                  | Sewer Point Repairs                | 457,519               | 372                           | 457,147                  | 0%                 |
| 9950209                | Cyclic Sewer Ph 9                  | 4,955,907.00          | 131,392.00                    | 4,824,515                | 3%                 |
| 9950210                | Cyclic Sewer Ph 10                 | 5,500,000.00          | 49,710.00                     | 5,450,290                | 1%                 |
| Total Capital Projects |                                    | 42,048,088            | 4,352,237                     | 37,695,851               | 10%                |

City of Alameda, California  
 FY12-13 YTD Capital and Maintenance Project Report  
 Through December 31, 2012 (Unaudited)

Exhibit 3

| Project Number              | Description                             | Total Budget FY12-13* | Year to Date Expenses FY12-13 | Remaining Budget FY12-13 | % Expended To Date |
|-----------------------------|---|-----------------------|-------------------------------|--------------------------|--------------------|
| <b>Maintenance Projects</b> |   |                       |                               |                          |                    |
| 500215                      | Park Trees Placement/Pruning            | 6,351                 |                               | 6,351                    |                    |
| 5430075                     | Annual Engineering Svcs                 | 285,000               |                               | 285,000                  |                    |
| 5430381                     | Traffic Operations                      | 69,170                | 24,726                        | 44,444                   | 36%                |
| 54304108                    | Encroachment Monitor                    | 435,723               | 1,360                         | 434,363                  | 0%                 |
| 5430449                     | On Call Striping/Signing                | 52,000                | 19,433                        | 32,567                   | 37%                |
| 5430452                     | Street Sweeping Signage                 | 31,000                | 3,673                         | 27,327                   | 12%                |
| 5430469                     | Congestion Management Program           | 62,000                | 39,059                        | 22,941                   | 63%                |
| 5430560                     | Underground Utility District Operations | 5,000                 |                               | 5,000                    |                    |
| 5430603                     | Storm Drain Maintenance                 | 52,000                | 960                           | 51,040                   | 2%                 |
| 5430643                     | Culverts at Chuck Corica                | 21,000                |                               | 21,000                   |                    |
| 5430653                     | Bus Stop Facilities Maintenance         | 54,000                | 13,862                        | 40,138                   | 26%                |
| 5430658                     | Safe Routes/Pedestrian Program          | 41,000                | 9,233                         | 31,767                   | 23%                |
| 5430663                     | Sanitary Sewer Maintenance              | 102,993               | 21,719                        | 81,274                   | 21%                |
| 5430720                     | Small Item Moving                       | 10,000                |                               | 10,000                   |                    |
| 5430820                     | Transit Support                         | 62,000                | 12,376                        | 49,624                   | 20%                |
| 5430821                     | Bicycle Program                         | 69,107                | 12,760                        | 56,347                   | 18%                |
| 5430841                     | Storm Drain Pump Station Mtce           | 70,186                | 28,757                        | 41,429                   | 41%                |
| 5430851                     | Sanitary Sewer Cleaning                 | 399,747               | 36                            | 399,711                  | 0%                 |
| 5430854                     | Traffic Operations                      | 154,000               | 18,687                        | 135,313                  | 12%                |
| 5430919                     | Cleanwater Com.Ops. Review              | 10,000                |                               | 10,000                   |                    |
| 5430921                     | ACTIA Measure B Administration          | 15,000                | 1,962                         | 13,038                   | 13%                |
| 5430923                     | Bike Racks Various Locations            | 20,000                | 1,164                         | 18,836                   | 6%                 |
| 5430924                     | Traffic Monitoring Analysis             | 15,000                | 1,608                         | 13,392                   | 11%                |
| 5430925                     | Regional Transportation Coord Project   | 15,000                |                               | 15,000                   |                    |
| 5430927                     | TCMP Analysis                           | 5,000                 | 629                           | 4,371                    | 13%                |
| 5431007                     | CIP Budget Preparation                  | 25,000                | 6,767                         | 18,233                   | 27%                |
| 5431016                     | Trash Hot Spot Cleaning                 | 40,000                | 8,290                         | 31,710                   | 21%                |
| 5431017                     | Storm Drain Stencilling Plan            | 45,000                |                               | 45,000                   |                    |
| 5431018                     | Pump Sta Oxygen Monitoring              | 15,000                | 80                            | 14,920                   | 1%                 |
| 5431020                     | Annual Regional Water Quality           | 120,000               | 88,621                        | 31,379                   | 74%                |
| 5431028                     | Alameda Beltline Prop Maintenance       | 242,787               | 3,056                         | 239,731                  | 1%                 |
| 5431039                     | Estuary Crossing Shuttle                | 186,000               |                               | 186,000                  |                    |
| 5431040                     | Ferry Main Street Maintenance           | 130,000               | 39,910                        | 90,090                   | 31%                |
| 5431041                     | Ferry Harbor Bay Maintenance            | 118,000               | 20,834                        | 97,166                   | 18%                |
| 5431159                     | AP Sewer Drain Upgrade                  | 103,000               | 5,390                         | 97,610                   | 5%                 |
| 5431160                     | AP Sewer Manhole                        | 103,000               |                               | 103,000                  |                    |
| 5431220                     | School/Community Outreach               | 15,000                | 1,365                         | 13,635                   | 9%                 |
| 5431223                     | Estuary Shuttle Marketing               | 15,000                | 8,460                         | 6,540                    | 56%                |
| 5431226                     | Main Street Channel Maintenance         | 25,000                |                               | 25,000                   |                    |
| 5431227                     | Trash Load Reduction                    | 45,000                |                               | 45,000                   |                    |
| 5431249                     | Paratransit Shuttle                     | 79,000                |                               | 79,000                   |                    |
| 5438301                     | Tree Pruning, Citywide                  | 613,113               | 380                           | 612,733                  | 0%                 |
| 5438303                     | Beach Sand Replacement                  | 51,000                |                               | 51,000                   |                    |
| 5438608                     | Repaint Traffic Sign                    | 30,000                |                               | 30,000                   |                    |

City of Alameda, California  
 FY12-13 YTD Capital and Maintenance Project Report  
 Through December 31, 2012 (Unaudited)

Exhibit 3

| Project Number                    | Description                         | Total Budget FY12-13* | Year to Date Expenses FY12-13 | Remaining Budget FY12-13 | % Expended To Date |
|-----------------------------------|-------------------------------------|-----------------------|-------------------------------|--------------------------|--------------------|
| 5438805                           | Doolittle Landfill Closure          | 113,000               | 32,364                        | 80,636                   | 29%                |
| 5438924                           | Parking Meter Maintenance           | 94,221                | 2,103                         | 92,118                   | 2%                 |
| 5439010                           | Sewer Pump Station Maintenance      | 83,547                | 1,550                         | 81,997                   | 2%                 |
| 5439033                           | Tree Removal/Planting               | 239,016               |                               | 239,016                  |                    |
| 5439406                           | Landscape Median Maintenance        | 366,000               | 43,559                        | 322,441                  | 12%                |
| 5439434                           | Traffic Sign Controller Replacement | 110,000               |                               | 110,000                  |                    |
| 5439522                           | AP Storm Upgrade                    | 105,000               |                               | 105,000                  |                    |
| 5439817                           | South Shore Lagoon Upgrades         | 202,626               |                               | 202,626                  |                    |
| 5439995                           | Pothole Patching                    | 26,000                | 15,222                        | 10,778                   | 59%                |
| Total Annual Maintenance Projects |                                     | 5,402,587             | 489,955                       | 4,912,632                | 9%                 |

\*Note: Total Budget includes rollover funding.

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City of Alameda, California  
 FY12-13 YTD Fund Balance Report - All Funds  
 Through December 31, 2012 (Unaudited)

EXHIBIT 4

|                              |                                    | Available<br>Fund<br>Balance<br>06/30/12 | FY12-13                            |                |                                  |                | FY11-12<br>Net Change<br>12/31/12 | FY12-13<br>Available<br>Balance<br>12/31/12 |
|------------------------------|------------------------------------|--|------------------------------------|----------------|----------------------------------|----------------|-----------------------------------|---|
|                              |                                    |  | Actual<br>Revenue at<br>12/31/2012 | % of<br>Budget | Actual<br>Expense at<br>12/31/12 | % of<br>Budget |                                   |   |
| <b>General Fund</b>          |                                    |  |                                    |                |                                  |                |                                   |   |
| 001                          | 20% of Expenditures Policy         | 14,446,594                               | 31,955,857                         |                | 31,107,270                       | 848,587        | 15,295,181                        |   |
|                              | Amount in excess of Reserve policy | 5,126,993                                |                                    |                |                                  |                | 5,126,993                         |   |
|                              | Due From Other Funds/Loans         | 2,680,000                                |                                    |                |                                  | -              | 2,680,000                         |   |
|                              | Investment Market Value Adjustment | 74,980                                   |                                    |                |                                  | -              | 74,980                            |   |
|                              | Prepaid Expenses                   | 5,205                                    |                                    |                |                                  | -              | 5,205                             |   |
|                              | Senior Center                      | 240,065                                  |                                    |                |                                  | -              | 240,065                           |   |
|                              | Fire Station Capital Reserve       | 400,000                                  |                                    |                |                                  | -              | 400,000                           |   |
|                              | ABAG                               | 44,931                                   |                                    |                |                                  | -              | 44,931                            |   |
|                              | <b>Total</b>                       | <b>23,018,768</b>                        | <b>31,955,857</b>                  | <b>45%</b>     | <b>31,107,270</b>                | <b>848,587</b> | <b>23,867,355</b>                 |   |
| <b>Special Revenue Funds</b> |                                    |  |                                    |                |                                  |                |                                   |   |
| 161                          | Police/Fire Construction Impact    | 28,065                                   | 113,972                            | 49%            | -                                | 0%             | 113,972                           |   |
| 164                          | Construction Improvement Tax       | 598,083                                  | 114,033                            | 74%            | -                                | 0%             | 114,033                           |   |
| 209                          | Planning & Building Services       | 598,901                                  | 1,551,239                          | 50%            | 1,505,120                        | 44%            | 46,119                            |   |
| 210                          | Alameda Free Library               | 183,087                                  | 1,950,710                          |                | 1,437,840                        | 512,870        | 695,957                           |   |
| 210.1                        | Library Memorial                   | 240,456                                  | 13,487                             |                | 15,509                           | (2,022)        | 238,434                           |   |
| 210.2                        | Adult Literacy                     | 5,116                                    | 25,938                             |                | 9,597                            | 16,341         | 21,457                            |   |
|                              | Subtotal                           | 428,659                                  | 1,990,135                          | 53%            | 1,462,946                        | 38%            | 527,189                           |   |
| 211                          | Gas Tax                            | 3,502,321                                | 223,408                            | 12%            | 279,349                          | 8%             | (55,941)                          |   |
| 215                          | County Measure B                   | 656,648                                  | 1,852                              |                | 7,520                            | (5,668)        | 650,980                           |   |
| 215.1                        | Measure B - Local Streets & Roads  | 3,595,358                                | 415,789                            |                | 1,787,310                        | (1,371,521)    | 2,223,837                         |   |
| 215.2                        | Measure B - Bicycle & Ped Imp      | 272,556                                  | 54,425                             |                | 84,187                           | (29,762)       | 242,794                           |   |
| 215.4                        | Measure B - Paratransit            | 87,321                                   | 40,991                             |                | 57,825                           | (16,834)       | 70,487                            |   |
|                              | Subtotal                           | 4,611,883                                | 513,058                            | 29%            | 1,936,842                        | 44%            | (1,423,784)                       |   |

CC/SAC/CIC  
 Exhibit 4 to  
 Agenda Item #4-A  
 3-19-13

**City of Alameda, California**  
**FY12-13 YTD Fund Balance Report - All Funds**  
**Through December 31, 2012 (Unaudited)**

EXHIBIT 4

|         |                                   | Available<br>Fund<br>Balance<br>06/30/12 | FY12-13                            |                |                                  |                | FY11-12<br>Net Change<br>12/31/12 | FY12-13<br>Available<br>Balance<br>12/31/12 |
|---------|-----------------------------------|--|------------------------------------|----------------|----------------------------------|----------------|-----------------------------------|---|
|         |                                   |  | Actual<br>Revenue at<br>12/31/2012 | % of<br>Budget | Actual<br>Expense at<br>12/31/12 | % of<br>Budget |                                   |   |
| 216     | Tidelands                         | 2,960,301                                | 339,431                            | 35%            | 200,199                          | 13%            | 139,232                           | 3,099,533                                   |
| 218     | State COPS 09/10 to 10/11         | -  | 234,217                            |                | 37,255                           |                | 196,962                           | 196,962                                     |
| 218.52  | OTS Avoid the 21 (DUI)            | -  | -                                  |                | -                                |                | -                                 | -   |
| 218.701 | Abandoned Vehicle Abatement       | 55,481                                   | 30,243                             |                | 52,481                           |                | (22,238)                          | 33,243                                      |
| 218.705 | Maddie's Animal State Grant Fund  | 313                                      | -                                  |                | -                                |                | -                                 | 313   |
|         | Subtotal                          | 55,794                                   | 264,460                            | NA             | 89,736                           | 23%            | 174,724                           | 230,518                                     |
| 219     | Narcotics Asset Seizure           | 91,086                                   | 256                                | 31%            | 6,321                            | 32%            | (6,065)                           | 85,021                                      |
| 220     | Fire Grants                       | 12,446                                   | 217,541                            | 22%            | 866,889                          | 95%            | (649,348)                         | (636,902)                                   |
| 221     | Dwelling Unit                     | 145,579                                  | 3,483                              | 0%             | 4,896                            | 5%             | (1,413)                           | 144,166                                     |
| 223     | Parking In-Lieu                   | 59,962                                   | 174                                | 18%            | 375                              | 0%             | (201)                             | 59,761                                      |
| 224     | Parking Meter                     | 2,574,962                                | 358,825                            |                | 65,399                           |                | 293,426                           | 2,868,388                                   |
| 224.1   | Civic Center Garage               | 159,476                                  | 168,806                            |                | 229,913                          |                | (61,107)                          | 98,369                                      |
|         | Subtotal                          | 2,734,438                                | 527,631                            | 39%            | 295,312                          | 21%            | 232,319                           | 2,966,757                                   |
| 225     | TSM/TDM                           | 161,547                                  | 11,689                             | 71%            | 438                              | 1%             | 11,251                            | 172,798                                     |
| 226     | Citywide Pavement Restoration     | 53,213                                   | 155                                | 29%            | -                                | 0%             | 155                               | 53,368                                      |
| 227     | Commercial Revitalization         | 658,126                                  | 332,895                            |                | 123,166                          |                | 209,729                           | 867,855                                     |
| 227.1   | Theatre/Parking Structure Project | 228,123                                  | 108,143                            |                | 97,000                           |                | 11,143                            | 239,266                                     |
|         | Subtotal                          | 886,249                                  | 441,039                            | 80%            | 220,166                          | 53%            | 220,873                           | 1,107,122                                   |

**City of Alameda, California**  
**FY12-13 YTD Fund Balance Report - All Funds**  
**Through December 31, 2012 (Unaudited)**

EXHIBIT 4

|       |                                     | Available<br>Fund<br>Balance<br>06/30/12 | FY12-13                            |                |                                  |                | FY11-12<br>Net Change<br>12/31/12 | FY12-13<br>Available<br>Balance<br>12/31/12 |
|-------|-------------------------------------|--|------------------------------------|----------------|----------------------------------|----------------|-----------------------------------|---|
|       |                                     |  | Actual<br>Revenue at<br>12/31/2012 | % of<br>Budget | Actual<br>Expense at<br>12/31/12 | % of<br>Budget |                                   |   |
| 228   | Housing In-Lieu                     | 294,039                                  | 841                                | 0%             | 6,168                            | 2%             | (5,327)                           | 288,712                                     |
| 235   | Home                                | 74,500                                   | -                                  | 0%             | 2,797                            | 2%             | (2,797)                           | 71,703                                      |
| 236   | CDBG                                | -  | 398,237                            |                | 434,692                          |                | (36,455)                          | (36,455)                                    |
| 236.2 | CDBG Homeless Prevention            | -  | 3,733                              |                | 3,733                            |                | 0                                 | 0   |
|       | Subtotal                            | -  | 401,971                            | 22%            | 438,425                          | 17%            | (36,454)                          | (36,454)                                    |
| 248   | Home Repayment                      | 631                                      | 2                                  | 0%             | -                                | 0%             | 2                                 | 633   |
| 249   | Rehab CDBG Housing Loan Program     | 408,947                                  | 67,381                             | 34%            | -                                | 0%             | 67,381                            | 476,328                                     |
| 256   | FISC Lease Revenue                  | 1,481,975                                | 1,002,562                          |                | 208,314                          |                | 794,248                           | 2,276,223                                   |
| 256.3 | FISC / Catellus-Pro Alameda Landing | (3,082,751)                              | -                                  |                | 95,886                           |                | (95,886)                          | (3,178,637)                                 |
|       | Subtotal                            | (1,600,776)                              | 1,002,562                          | 76%            | 304,200                          | 36%            | 698,362                           | (902,414)                                   |
| 259   | Vehicle Registration AB434          | 46,340                                   | 135                                | 29%            | -                                | 0%             | 135                               | 46,475                                      |
| 265   | Housing Development-HA Reimb        | 1,000                                    | -                                  |                | -                                |                | -                                 | 1,000                                       |
| 265.1 | HA Section 8 Projects               | 145,191                                  | 1,417                              |                | -                                |                | 1,417                             | 146,608                                     |
|       | Subtotal                            | 146,191                                  | 1,417                              | 71%            | -                                | 0%             | 1,417                             | 147,608                                     |
| 266   | Affordable Housing                  | 428,569                                  | (2,974)                            | -39%           | 52,844                           | 24%            | (55,818)                          | 372,751                                     |
| 267   | Human Services                      | 24,589                                   | 22,163                             | 34%            | 28,978                           | 39%            | (6,815)                           | 17,774                                      |
| 268   | Lead                                | 10,553                                   | -                                  | 0%             | 24,159                           | 62%            | (24,159)                          | (13,606)                                    |
| 270   | Solid Waste Surcharge               | 1,116,810                                | 76,175                             | 41%            | 60,166                           | 25%            | 16,009                            | 1,132,819                                   |
| 273   | Curbside Recycling                  | 174,450                                  | 503                                | 58%            | 1,963                            | 1%             | (1,460)                           | 172,990                                     |

**City of Alameda, California**  
**FY12-13 YTD Fund Balance Report - All Funds**  
**Through December 31, 2012 (Unaudited)**

EXHIBIT 4

|                                    |                                 | Available<br>Fund<br>Balance<br>06/30/12 | FY12-13                            |                |                                  |                    | FY11-12<br>Net Change<br>12/31/12 | FY12-13<br>Available<br>Balance<br>12/31/12 |
|------------------------------------|---------------------------------|--|------------------------------------|----------------|----------------------------------|--------------------|-----------------------------------|---|
|                                    |                                 |  | Actual<br>Revenue at<br>12/31/2012 | % of<br>Budget | Actual<br>Expense at<br>12/31/12 | % of<br>Budget     |                                   |   |
| 274                                | Waste Reduction Surcharge       | 1,539,920                                | 61,366                             |                | 130,066                          | (68,700)           | 1,471,220                         |   |
| 274.1                              | City Waste Management Program   | 2,112,475                                | 165,061                            |                | 205,912                          | (40,851)           | 2,071,624                         |   |
|                                    | Subtotal                        | 3,652,395                                | 226,427                            | 32%            | 335,978                          | (109,551)          | 3,542,844                         |   |
| 275                                | Island City Maint 84-2          | 4,000                                    | -                                  |                | -                                | -                  | 4,000                             |   |
| 275.1                              | Island City Maint 84-2 Z1       | 32,285                                   | 2,493                              |                | 1,316                            | 1,177              | 33,462                            |   |
| 275.2                              | Island City Maint 84-2 Z2       | 38,437                                   | 9,414                              |                | 8,343                            | 1,071              | 39,508                            |   |
| 275.3                              | Island City Maint 84-2 Z3       | 26,489                                   | 8,642                              |                | 7,103                            | 1,539              | 28,028                            |   |
| 275.4                              | Island City Maint 84-2 Z4       | 17,922                                   | 30,231                             |                | 21,388                           | 8,843              | 26,765                            |   |
| 275.5                              | Island City Maint 84-2 Z5       | 246,919                                  | 406,091                            |                | 351,521                          | 54,570             | 301,489                           |   |
| 275.6                              | Island City Maint 84-2 Z6       | 654,094                                  | 187,743                            |                | 175,137                          | 12,606             | 666,700                           |   |
| 275.7                              | Island City Maint 84-2 Z7       | 65,727                                   | 4,619                              |                | 253                              | 4,366              | 70,093                            |   |
|                                    | Subtotal                        | 1,085,873                                | 649,233                            | 50%            | 565,061                          | 84,172             | 1,170,045                         |   |
| 276                                | Marina Cove Maint Dist 01-1     | 196,179                                  | 45,804                             |                | 43,082                           | 2,722              | 198,901                           |   |
| 276.1                              | Reserve Marina Cove 01-01       | 211,746                                  | 616                                |                | -                                | 616                | 212,362                           |   |
|                                    | Subtotal                        | 407,925                                  | 46,420                             | 38%            | 43,082                           | 3,338              | 411,263                           |   |
| 278                                | Bayport Municipal Svc Dist 03-1 | 2,117,270                                | 288,268                            | 55%            | 127,436                          | 160,832            | 2,278,102                         |   |
| 279                                | Maintenance AD Administration   | 43,572                                   | 76,986                             | 50%            | 50,013                           | 26,973             | 70,545                            |   |
| 280                                | Athletic Trust                  | 2,110,010                                | 1,013,570                          | 49%            | 1,300,561                        | (286,991)          | 1,823,019                         |   |
| 285                                | Public Art                      | 65,295                                   | 189                                | 2%             | 2,100                            | (1,911)            | 63,384                            |   |
| 286                                | Historical Advisory Board       | 7,252                                    | 513                                | 27%            | -                                | 513                | 7,765                             |   |
| 287                                | Transportation Services         | 25,933                                   | 64,038                             | 23%            | 64,009                           | 29                 | 25,962                            |   |
| 288                                | Vehicle Registration Fee        | 331,303                                  | 104,072                            | 39%            | -                                | 104,072            | 435,376                           |   |
| 814                                | Adam Street House               | 345,471                                  | 1,001                              | 29%            | -                                | 1,001              | 346,473                           |   |
| 858                                | Alameda Reuse & Redevelop       | 6,336,922                                | 5,720,318                          | 46%            | 8,163,011                        | (2,442,693)        | 3,894,230                         |   |
| 876                                | Dike Maintenance                | 345,493                                  | 1,002                              | 29%            | -                                | 1,002              | 346,495                           |   |
| <b>Total Special Revenue Funds</b> |                                 | <b>34,928,087</b>                        | <b>16,073,913</b>                  | <b>44%</b>     | <b>18,439,540</b>                | <b>(2,365,627)</b> | <b>32,562,459</b>                 |   |

City of Alameda, California  
 FY12-13 YTD Fund Balance Report - All Funds  
 Through December 31, 2012 (Unaudited)

EXHIBIT 4

|                              |                                       | Available<br>Fund<br>Balance<br>06/30/12 | FY12-13                            |                |                                  |                | FY11-12<br>Net Change<br>12/31/12 | FY12-13<br>Available<br>Balance<br>12/31/12 |
|------------------------------|---------------------------------------|--|------------------------------------|----------------|----------------------------------|----------------|-----------------------------------|---|
|                              |                                       |  | Actual<br>Revenue at<br>12/31/2012 | % of<br>Budget | Actual<br>Expense at<br>12/31/12 | % of<br>Budget |                                   |   |
| <b>Capital Project Funds</b> |                                       |  |                                    |                |                                  |                |                                   |   |
| 310                          | Capital Improvement Project           | 3,623,416                                | 3,277,310                          |                | 4,533,358                        | (1,256,048)    | 2,367,368                         |   |
| 310.05                       | CIP Administration                    | 703,364                                  | 1,085,079                          |                | 1,479,393                        | (394,314)      | 309,050                           |   |
| 310.1                        | FISC Catellus Traffic Fee             | 175,734                                  | 511                                |                | -                                | 511            | 176,245                           |   |
| 310.2                        | Capital Improv. Project Discretionary | 259,423                                  | -                                  |                | -                                | -              | 259,423                           |   |
|                              | Subtotal                              | 4,761,937                                | 4,362,899                          | 16%            | 6,012,751                        | 20%            | (1,649,852)                       | 3,112,085                                   |
| 312                          | Marina Village AD 89-1                | 2,594,506                                | 7,514                              | 29%            | -                                | 7,514          | 2,602,020                         |   |
| 313                          | Harbor Bay AD 92-1                    | 448,218                                  | -                                  | 0%             | 75,800                           | (75,800)       | 372,418                           |   |
| 315                          | Measure WW (EBRPD)                    | -  | -                                  | 0%             | -                                | -              | -                                 |   |
| 317                          | Library Construction                  | 22,806                                   | 66                                 | 29%            | -                                | 66             | 22,872                            |   |
| 318                          | Open Space Improvement                | 295,186                                  | 852                                | 32%            | 3,056                            | (2,204)        | 292,982                           |   |
| 318.1                        | Open Space Maintenance                | 57,701                                   | 9,883                              | 30%            | -                                | 9,883          | 67,584                            |   |
| 325                          | 2011 CIC Housing Bond Const.          | -  | -                                  | 0%             | -                                | -              | -                                 |   |
| 328                          | 2003 AP Rev Bond Project              | -  | -                                  | 0%             | -                                | -              | -                                 |   |
| 340.11                       | CDF-WE Traffic Safety                 | 1,080,721                                | 3,125                              |                | -                                | 3,125          | 1,083,846                         |   |
| 340.12                       | CDF-WE Parks & Recreation             | 84,838                                   | 247                                |                | -                                | 247            | 85,085                            |   |
| 340.13                       | CDF-WE Public Facilities              | 54,288                                   | 158                                |                | -                                | 158            | 54,446                            |   |
| 340.14                       | CDF-WE Public Safety                  | 1,200                                    | 3                                  |                | -                                | 3              | 1,203                             |   |
| 340.21                       | CDF-NW Traffic Safety                 | 465,353                                  | 1,353                              |                | -                                | 1,353          | 466,706                           |   |
| 340.22                       | CDF-NW Parks & Recreation             | 222,666                                  | 647                                |                | -                                | 647            | 223,313                           |   |
| 340.23                       | CDF-NW Public Facilities              | 50,195                                   | 146                                |                | -                                | 146            | 50,341                            |   |
| 340.24                       | CDF-NW Public Safety                  | 5,653                                    | 16                                 |                | -                                | 16             | 5,669                             |   |
| 340.31                       | CDF-CEE Traffic Safety                | 771,031                                  | 2,242                              |                | -                                | 2,242          | 773,273                           |   |
| 340.32                       | CDF-CEE Parks & Recreation            | 28,031                                   | 82                                 |                | -                                | 82             | 28,113                            |   |
| 340.33                       | CDF-CEE Public Facilities             | 32,168                                   | 94                                 |                | -                                | 94             | 32,262                            |   |
| 340.34                       | CDF-CEE Public Safety                 | 4,688                                    | 14                                 |                | -                                | 14             | 4,702                             |   |
| 340.41                       | CDF-BF Traffic Safety                 | 17,150                                   | 50                                 |                | -                                | 50             | 17,200                            |   |
| 340.42                       | CDF-BF Parks & Recreation             | 53,598                                   | 156                                |                | -                                | 156            | 53,754                            |   |
| 340.43                       | CDF-BF Public Facilities              | 10,648                                   | 31                                 |                | -                                | 31             | 10,679                            |   |

City of Alameda, California  
 FY12-13 YTD Fund Balance Report - All Funds  
 Through December 31, 2012 (Unaudited)

EXHIBIT 4

|                                    |                                 | Available<br>Fund<br>Balance<br>06/30/12 | FY12-13                            |                |                                  |                | FY11-12<br>Net Change<br>12/31/12 | FY12-13<br>Available<br>Balance<br>12/31/12 |
|------------------------------------|---------------------------------|--|------------------------------------|----------------|----------------------------------|----------------|-----------------------------------|---|
|                                    |                                 |  | Actual<br>Revenue at<br>12/31/2012 | % of<br>Budget | Actual<br>Expense at<br>12/31/12 | % of<br>Budget |                                   |   |
| 340.44                             | CDF-BF Public Safety            | 15,857                                   | 46                                 | -              | -                                | 46             | 15,903                            |   |
|                                    | Subtotal                        | 2,898,085                                | 8,408                              | 2%             | -                                | 0%             | 2,906,493                         |   |
| 350                                | Transportation Improvement      | 2,083,925                                | 30,457                             | 6%             | 380,514                          | 74%            | 1,733,868                         |   |
| 351                                | Urban Runoff                    | 7,767,238                                | 1,517,339                          | 49%            | 1,136,616                        | 13%            | 8,147,961                         |   |
| <b>Total Capital Project Funds</b> |                                 | <b>20,929,602</b>                        | <b>5,937,420</b>                   | <b>18%</b>     | <b>7,608,737</b>                 | <b>18%</b>     | <b>(1,671,317)</b>                | <b>19,258,285</b>                           |
| <b>Debt Service Funds</b>          |                                 |  |                                    |                |                                  |                |                                   |   |
| <b>City Funds:</b>                 |                                 |  |                                    |                |                                  |                |                                   |   |
| 421                                | Debt Svc Library Bond 2003      | 154,090                                  | 370,795                            | 54%            | 458,875                          | 66%            | 66,010                            |   |
| 422                                | Debt Svc HUD 108                | 496,296                                  | 223,073                            | 50%            | 347,334                          | 67%            | 372,035                           |   |
| 423                                | Debt Svc 2008 Refin Project COP | 265,682                                  | 43,513                             | 7%             | 87,973                           | 14%            | 221,222                           |   |
| 464                                | Debt Svc Refin City Hall 2002   | 830,051                                  | 413,682                            | 50%            | 182,089                          | 22%            | 1,061,644                         |   |
| 468                                | Debt Svc 2003 AP Rev Bond       | 295,902                                  | 538                                | 0%             | 13,060                           | 4%             | 283,380                           |   |
| <b>Total Debt Service Funds</b>    |                                 | <b>2,042,021</b>                         | <b>1,051,600</b>                   | <b>51%</b>     | <b>1,089,331</b>                 | <b>36%</b>     | <b>(37,731)</b>                   | <b>2,004,291</b>                            |
| <b>Enterprise Funds</b>            |                                 |  |                                    |                |                                  |                |                                   |   |
| 601                                | Golf Course                     | 701,633                                  | 1,011,999                          | NA             | 1,135,783                        | 139%           | 577,849                           |   |
| 602                                | Sewer Service                   | 11,199,936                               | 6,654,665                          | 66%            | 3,929,608                        | 15%            | 13,924,993                        |   |
| 602.1                              | Sewer Replacement Fund          | 2,120,424                                | 6,165                              | 1%             | -                                | 0%             | 2,126,588                         |   |
| 602.2                              | 2012 Sewer Revenue Bond         | -  | 426,360                            | NA             | 2,341,825                        | -              | -                                 |   |
| 621                                | Ferry Service                   | -  | -                                  | -              | -                                | -              | -                                 |   |
| 621.1                              | Harbor Bay Ferry (East)         | -  | -                                  | -              | -                                | -              | -                                 |   |
| 621.2                              | Alameda/Oakland Ferry (West)    | -  | (5,379)                            | -              | 2,286                            | (7,665)        | (7,665)                           |   |
|                                    | Subtotal                        | -  | (5,379)                            | NA             | 2,286                            | (7,665)        | (7,665)                           |   |
| <b>Total Enterprise Funds</b>      |                                 | <b>14,021,993</b>                        | <b>8,093,809</b>                   | <b>68%</b>     | <b>7,409,502</b>                 | <b>28%</b>     | <b>2,599,772</b>                  | <b>16,621,765</b>                           |

**City of Alameda, California**  
**FY12-13 YTD Fund Balance Report - All Funds**  
**Through December 31, 2012 (Unaudited)**

EXHIBIT 4

|                                 |                                       | Available<br>Fund<br>Balance<br>06/30/12 | FY12-13                            |                |                                  |                | FY11-12<br>Net Change<br>12/31/12 | FY12-13<br>Available<br>Balance<br>12/31/12 |
|---------------------------------|---------------------------------------|--|------------------------------------|----------------|----------------------------------|----------------|-----------------------------------|---|
|                                 |                                       |  | Actual<br>Revenue at<br>12/31/2012 | % of<br>Budget | Actual<br>Expense at<br>12/31/12 | % of<br>Budget |                                   |   |
| <b>Internal Service Funds</b>   |                                       |  |                                    |                |                                  |                |                                   |   |
| 701                             | Equipment Replacement                 | 3,519,217                                | 367,617                            | 26%            | 518,731                          | 52%            | (151,114)                         | 3,368,103                                   |
| 701.5                           | Cable Franchise Equipment Replacement | 94,114                                   | 48,346                             | 57%            | 15,595                           | 35%            | 32,751                            | 126,865                                     |
| 702                             | Central Stores                        | 84,121                                   | 238                                | NA             | 365                              | 1%             | (127)                             | 83,994                                      |
| 703                             | Fleet Maintenance                     | 248,749                                  | 367,172                            | NA             | -                                | 0%             | 367,172                           | 615,921                                     |
| 704                             | Technology Services                   | 1,158,582                                | 3,767                              | 1%             | 8,101                            | 1%             | (4,334)                           | 1,154,248                                   |
| 704.1                           | Technology Replacement Fund           | 167                                      | -                                  | N/A            | -                                | 0%             | -                                 | 167   |
| 706                             | Facility Maintenance                  | 436,341                                  | 280,151                            | -              | -                                | -              | 280,151                           | 716,492                                     |
| 706.1                           | Facility Main Replacement Fund        | 173                                      | -                                  | -              | -                                | -              | -                                 | 173   |
|                                 | <b>Subtotal</b>                       | <b>436,514</b>                           | <b>280,151</b>                     | <b>50%</b>     | <b>-</b>                         | <b>0%</b>      | <b>280,151</b>                    | <b>716,665</b>                              |
| 711                             | Workers' Comp Self Insurance          | 3,186,210                                | 1,789,053                          | 69%            | 1,428,227                        | 55%            | 360,826                           | 3,547,036                                   |
| 712                             | Risk Management                       | 1,538,314                                | 869,173                            | 44%            | 819,345                          | 41%            | 49,828                            | 1,588,142                                   |
| 715                             | Unemployment Insurance                | 207,621                                  | 81,884                             | 48%            | 96,510                           | 56%            | (14,626)                          | 192,995                                     |
| 720                             | OPEB                                  | 227,644                                  | 1,770,375                          | 58%            | 1,362,991                        | 44%            | 407,384                           | 635,028                                     |
|                                 | <b>Total Internal Service Funds</b>   | <b>10,701,253</b>                        | <b>5,577,777</b>                   | <b>55%</b>     | <b>4,249,865</b>                 | <b>45%</b>     | <b>1,327,912</b>                  | <b>12,029,165</b>                           |
| <b>Trust &amp; Agency Funds</b> |                                       |  |                                    |                |                                  |                |                                   |   |
| 801                             | Police/Fire Pension 1079              | 393                                      | 936,990                            | 50%            | 908,836                          | 48%            | 28,154                            | 28,547                                      |
| 802                             | Police/Fire Pension 1082              | 524                                      | 21,948                             | 50%            | 22,388                           | 51%            | (440)                             | 84  |
| 823                             | Waste Management JRRRC                | -  | -                                  | 0%             | -                                | 0%             | -                                 | -   |
| 832                             | Debt Svc Marina Cove AD 89-1          | 4,498,663                                | 1,192,739                          | 49%            | 2,030,732                        | 93%            | (837,993)                         | 3,660,670                                   |
| 835                             | 1998 Revenue Bond Debt (Harbor Bay)   | 883,624                                  | 2,555                              | 39%            | 2,405                            | NA             | 150                               | 883,774                                     |
| 836                             | 1999 Revenue Bond Debt (Marina Cv)    | -  | -                                  | 0%             | -                                | N/A            | -                                 | -   |
| 860                             | Debt Service - AD CFD # 1             | 2,347,937                                | 761,366                            | 58%            | 1,173,693                        | 83%            | (412,327)                         | 1,935,610                                   |
| 861                             | Debt Service - AD CFD # 2             | 956,472                                  | 2,206                              | 1%             | 162,691                          | 67%            | (160,485)                         | 795,987                                     |
|                                 | <b>Total Trust &amp; Agency Funds</b> | <b>8,687,613</b>                         | <b>2,917,804</b>                   | <b>50%</b>     | <b>4,300,745</b>                 | <b>75%</b>     | <b>(1,382,941)</b>                | <b>7,304,671</b>                            |
| <b>GRAND TOTAL FOR CITY</b>     |                                       | <b>114,329,337</b>                       | <b>71,608,179</b>                  | <b>41%</b>     | <b>74,204,990</b>                | <b>36%</b>     | <b>(681,346)</b>                  | <b>113,647,991</b>                          |

City of Alameda, California  
 FY12-13 YTD Fund Balance Report - All Funds  
 Through December 31, 2012 (Unaudited)

EXHIBIT 4

|                                |   | Available<br>Fund<br>Balance<br>06/30/12 | FY12-13                            |                |                                  |                    | FY11-12<br>Net Change<br>12/31/12 | FY12-13<br>Available<br>Balance<br>12/31/12 |
|--------------------------------|---|--|------------------------------------|----------------|----------------------------------|--------------------|-----------------------------------|---|
|                                |   |  | Actual<br>Revenue at<br>12/31/2012 | % of<br>Budget | Actual<br>Expense at<br>12/31/12 | % of<br>Budget     |                                   |   |
| <b>SUCCESSOR AGENCY FUNDS:</b> |   |  |                                    |                |                                  |                    |                                   |   |
| <b>Special Revenue</b>         |   |  |                                    |                |                                  |                    |                                   |   |
| 208                            | CIC HSG Trust                           | 19,456                                   | 617,200                            |                | 606,160                          | 11,040             | 30,496                            |   |
| 208.1                          | CIS AUSD HSG Trust                      | -  | 2,294                              |                | -                                | 2,294              | 2,294                             |   |
| 207                            | RPTFF Distribution Fund                 | 646,776                                  | 347,175                            | 5%             | 993,951                          | (646,776)          | (0)                               |   |
| 207.1                          | Trust Fund Bayport                      | 579,583                                  | 2,196                              | 0%             | 4,206                            | (2,010)            | 577,573                           |   |
| 207.2                          | Trust Fund Admin                        | (357)                                    | 137,567                            | 55%            | 137,210                          | 357                | (0)                               |   |
| 207.3                          | Trust Fund Non-Housing                  | 7,300,148                                | 22,987                             | 1%             | 2,702,895                        | (2,679,908)        | 4,620,240                         |   |
| 207.4                          | Trust Fund Unspent Bond Proceeds        | 2,632,667                                | 460,377                            | 62%            | 455,020                          | 5,357              | 2,638,024                         |   |
| 207.5                          | Future Labor Obligations                | -  | -                                  | 0%             | -                                | -                  | -                                 |   |
|                                | <b>Subtotal</b>                         | <b>11,178,273</b>                        | <b>1,589,796</b>                   | <b>8%</b>      | <b>4,899,442</b>                 | <b>(3,309,646)</b> | <b>7,868,627</b>                  |   |
| <b>Debt Service</b>            |   |  |                                    |                |                                  |                    |                                   |   |
| 425.1                          | Debt Svc CIC 2011 Hsg Trust             | (9,515,199)                              | 29                                 | 0%             | 439,897                          | (439,868)          | (9,955,067)                       |   |
| 462.1                          | Debt Svc CIC Sub Trust                  | (19,592)                                 | 22                                 | NA             | -                                | 22                 | (19,570)                          |   |
| 465.1                          | Debt Svc 2003 Tax Allo Trust            | (14,555,592)                             | 387                                | 0%             | 368,885                          | (368,498)          | (14,924,090)                      |   |
| 466.1                          | Debt Svc 2003 CIC Tax Trust             | (41,759,107)                             | 1,358,067                          | 36%            | 1,336,395                        | 21,672             | (41,737,435)                      |   |
|                                | <b>Subtotal</b>                         | <b>(65,849,490)</b>                      | <b>1,358,505</b>                   | <b>23%</b>     | <b>2,145,177</b>                 | <b>(786,673)</b>   | <b>(66,636,163)</b>               |   |
| <b>Capital Projects</b>        |   |  |                                    |                |                                  |                    |                                   |   |
| 325.1                          | 2011 CIC Housing Unspent Bond Proceeds  | 9,815                                    | 26                                 | NA             | -                                | 26                 | 9,841                             |   |
|                                | <b>GRAND TOTAL FOR SUCCESSOR AGENCY</b> | <b>(54,661,402)</b>                      | <b>2,948,327</b>                   | <b>12%</b>     | <b>7,044,619</b>                 | <b>(4,096,292)</b> | <b>(58,757,694)</b>               |   |