

CITY OF ALAMEDA

Memorandum

To: Honorable Mayor and
Members of the City Council

From: John A. Russo
City Manager

Date: November 5, 2013

Re: Accept the Fourth Quarter Financial Report for the Period Ending June
30, 2013 (City and City as Successor to the Community Improvement
Commission)

BACKGROUND

The fourth quarter's financial reports on all City funds have been completed, based upon actual revenues and expenditures through June 30, 2013. Quarterly reports include financial information for all City funds presented as follows:

- *Exhibit 1* details General Fund actual revenues by major category through June 30, 2013 and 2012
- *Exhibit 2* details General Fund actual expenditures by major department through June 30, 2013 and 2012
- Exhibit 3 details actual expenditures for the City's capital and maintenance projects through June 30, 2013
- *Exhibit 4* outlines by fund revenues, expenditures and changes in current available fund balance as of June 30, 2013.

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 \$71.1 million, with total appropriations of approximately \$72.4 million. General Fund actual revenues as of June 30, 2013, were \$71.9 million, or 101% of the FY12-13 budget. Actual expenditures were \$71.4 million, or 99% of the FY12-13 budget.

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 (both the Bradley Burns and Public Safety portions), 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.

The Utility Users Tax is 3% higher than the prior year due to an increase in utility rates. Sales Taxes reported are 2% below the prior year due to a change in revenue recognition at the end of last year; however, they are 12% over budget for the current year due to increased sales in several sectors. Licenses and Permits are higher than the prior year due to increased business license tax revenue. Charges for services are higher than the prior year due to higher than expected revenues for ambulance services.

General Fund expenditures by major department are summarized in Exhibit 2 and include actual expenditures at June 30, 2013, 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 at or under budget as of June 30, 2013.

Special Revenue Funds

The Special Revenue Fund group includes funds accounting for the City's community development activities, streets funds, library operations, various assessment districts, and a recreation fund. The FY12-13 actual receipts at June 30, 2013, for this fund group totaled \$39.7 million (1.04% of budget); actual expenses totaled \$41.4 million (83% of budget).

A number of these funds are grant 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 the Capital Projects fund, construction funds, assessment districts, impact fee funds and the urban runoff fund, had aggregate actual revenues of \$14.2 million (38% of budget) and expenditures of \$13.9 million (30% of budget) at June 30, 2013.

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. Sufficient

reserves are maintained to ensure completion of projects or programs and several of the capital projects will be carried over to Fiscal Year 2013-14.

Debt Service Funds

The Debt Service Fund Group accounts for the long-term debt of the City, including Base Reuse, as of June 30, 2013. The available fund balances of all debt service funds was approximately \$2 million as of June 30, 2013. 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 primarily of the City's Sewer Fund, requires proprietary 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 the sewer fund. The aggregate available reserve balance at June 30, 2013 for the Sewer Fund was \$19.1 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 \$14.3 million as of June 30, 2013.

The working capital balance does not reflect the long term liabilities for Workers' Compensation claims (approximately \$7 million), Risk Management Claims (approximately \$2 million) and the unfunded portion of Other Post-Employment Benefits (OPEB) (appraised at approximately \$86 million as of 2011) outstanding as of the end of FY12-13. Staff is in the process of obtaining an update for its OPEB liability, which it anticipates having completed by December 2013.

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, i.e. its 1079 and 1082 Pension Plans. The available balance for this fund group as of June 30, 2013 was \$8.1 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, 2013 was approximately \$52 million, which reflects bonded debt outstanding of approximately \$71 million, to be paid from future tax increment revenue.

FINANCIAL IMPACT

The FY12-13 fourth 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 June 30, 2013. 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 fiscal year. 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.

ENVIRONMENTAL REVIEW

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

RECOMMENDATION

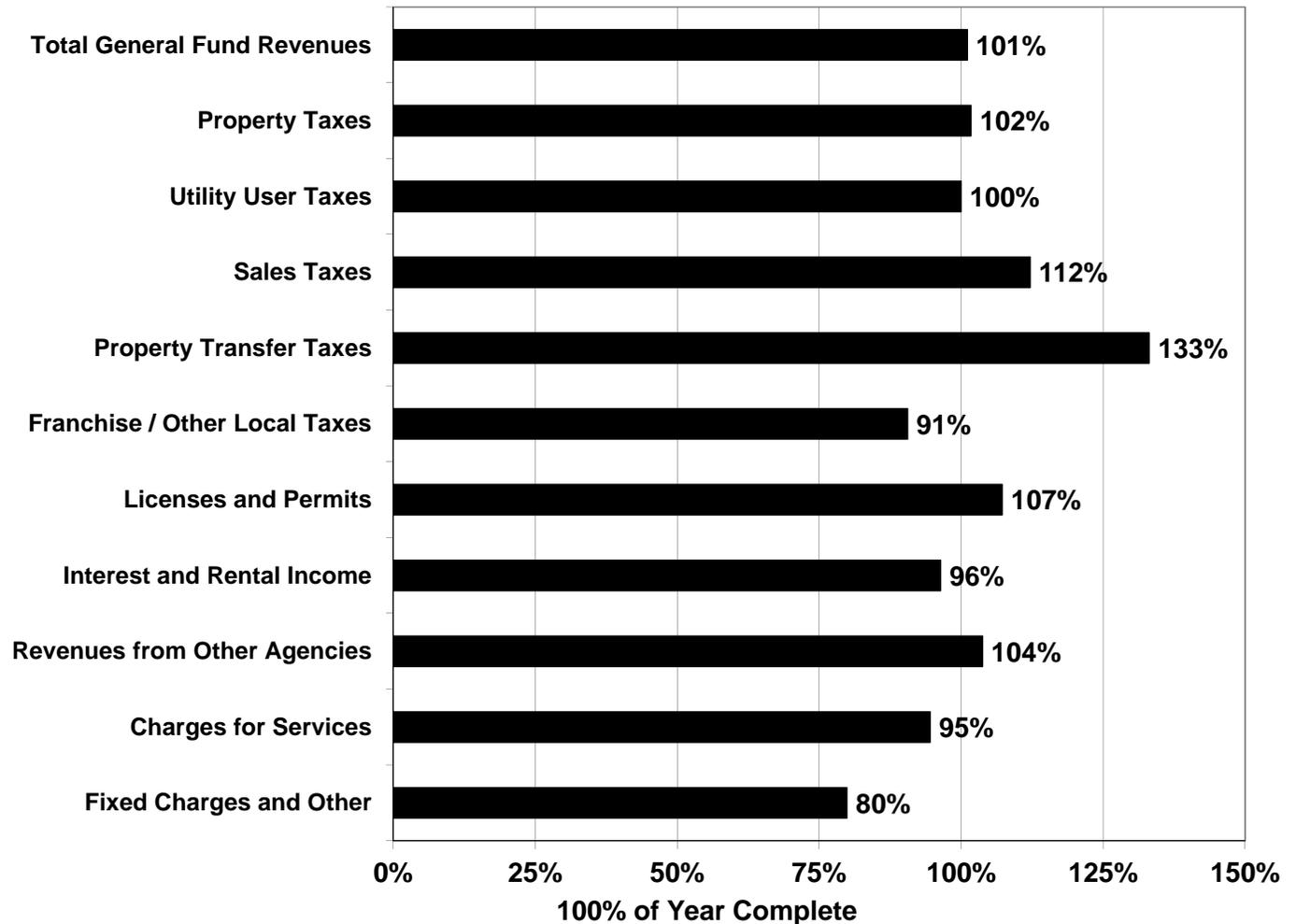
Accept the fourth quarter financial report for the period ending June 30, 2013 (City and City as Successor to the Community Improvement Commission).

Respectfully submitted,

Fred Marsh
Finance Director

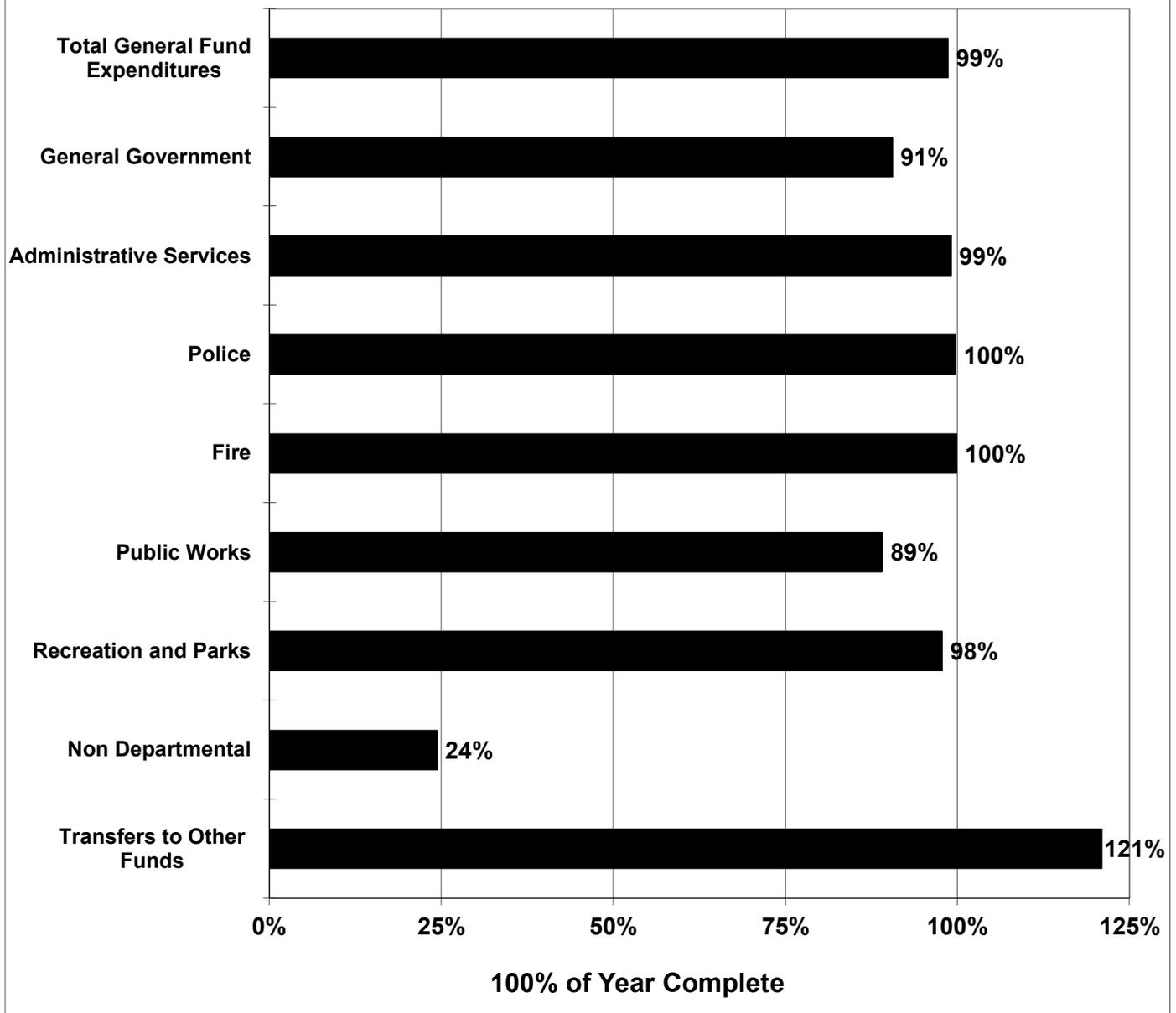
- Exhibits:
- 1 – FY12-13 YTD Revenue Report – General Fund
 - 2 – FY12-13 YTD Expenditure Report – General Fund
 - 3 – FY12-13 YTD Capital and Maintenance Project Report
 - 4 – FY12-13 YTD Fund Balance Report – All Funds

City of Alameda, California
FY12-13 YTD Revenue Report - General Fund
Through June 30, 2013 (Unaudited) - as a % of Budget



	<u>FY12-13 Budget</u>	<u>FY12-13 YTD Actual</u>	<u>% of Budget</u>	<u>FY11-12 YTD Actual</u>
Property Taxes	22,682,000	23,072,985	102%	22,270,540
Utility User Taxes	9,100,000	9,095,600	100%	8,787,016
Sales Taxes	5,291,000	5,932,043	112%	6,035,951
Property Transfer Taxes	4,194,000	5,582,337	133%	4,921,022
Franchise / Other Local Taxes	9,491,950	8,595,522	91%	8,674,850
Licenses and Permits	1,701,800	1,824,801	107%	1,620,246
Interest and Rental Income	1,305,865	1,258,352	96%	1,749,239
Revenues from Other Agencies	6,025,200	6,251,176	104%	6,138,528
Charges for Services	8,332,952	7,877,706	95%	6,466,617
Fixed Charges and Other	3,014,571	2,407,975	80%	5,928,829
Total General Fund Revenues	<u>71,139,338</u>	<u>71,898,497</u>	<u>101%</u>	<u>72,592,838</u>

**City of Alameda, California
FY12-13 YTD Expenditure Report - General Fund
Through June 30, 2013 (Unaudited) - as a % of Budget**



	<u>FY12-13 Budget</u>	<u>FY12-13 YTD Actual</u>	<u>% of Budget</u>	<u>FY11-12 YTD Actual</u>
General Government	5,156,681	4,667,350	91%	2,922,382
Administrative Services	3,147,280	3,117,755	99%	3,031,218
Police	27,161,872	27,074,484	100%	26,671,500
Fire	23,389,836	23,349,088	100%	23,821,920
Public Works	3,483,726	3,101,040	89%	1,129,448
Recreation and Parks	3,523,195	3,444,187	98%	4,313,911
Non Departmental	1,350,852	329,389	24%	665,757
Transfers to Other Funds	5,231,316	6,328,797	121%	9,793,311
Total General Fund Expenses	<u>72,444,758</u>	<u>71,412,090</u>	<u>99%</u>	<u>72,349,447</u>

City of Alameda, California
 FY12-13 YTD Capital and Maintenance Project Report
 Through June 30, 2013 (Unaudited)

Exhibit 3

Project Number	Description	Total Budget FY12-13*	Year to Date Expenses FY12-13	Remaining Budget FY12-13	% Expended To Date
Capital Projects					
90356	Citywide Traffic Calming	7,520	7,520		100%
904102	Park St Reconfiguration At Oak	16,077		16,077	-
9044901	Traffic Striping/Sign Maintenance	75,000	22,344	52,656	30%
90450	Traffic Sign LED Replacement	323,047		323,047	-
90464	Storm Drain Master Plan	100,000	6,082	93,918	6%
90481	Tillman Play Area Renovation	100,000		100,000	-
90502	Woodstock Field Improvements	364,570	271,513	93,057	74%
90505	Library Branch Improvements	391,721		391,721	-
90606	Park St Streetscape Phase 2	858,266	203,429	654,837	24%
9061401	Fire Station 3 Replacement Phase 2	390,851	131,829	259,022	34%
9063802	HBI Replace 2 Lagoon Gates	33,848		33,848	-
90665	City Building Renovations	1,474,396	535,330	939,066	36%
90806	Audible Signal Poles	87,668		87,668	-
90807	Spartina Control	60,000	19,786	40,214	33%
90814	BFI Storm Drain Upgrade	395,080	119,280	275,800	30%
90856	Shoreline Repairs	187,721	3,201	184,520	2%
90860	Bike Plan Update	13,165	8,050	5,115	61%
90908	Cyclical Storm Drain Pipe Rehabilitation	271,445	4,378	267,067	2%
90910	Southshore Lagoon Dredging Phase 1	584,817	39,999	544,818	7%
90911	Lagoon Wall Repair	1,000,000	801	999,199	0%
90926	Estuary Park				-
90935	City TSM/TDM	2,000		2,000	-
91003	Krusi Park	1,015,570	36,687	978,883	4%
91004	Station Area (Bart/Fta)	1,500,000	2,492	1,497,508	0%
91005	Cyclical Storm Pipe Rehabilitation	578,458	19,856	558,602	3%
91011	Pump Station Upgrades	230,911	168,059	62,852	73%
91015	Trash Capture Devices	35,000	7,588	27,412	22%
91019	C3 Req Implementation Plan	20,000	109	19,891	1%
91021	Resurface Tennis Courts	293,663	273,465	20,198	93%
91023	Lagoon Wall Stabilize	592,934	443,680	149,254	75%
91027	Park Feasibility Plan	100,000		100,000	-
91029	Park St Pedestrian Safety	370,000	31,572	338,428	9%
91030	Manhole Testing	256,650	2,768	253,882	1%
91031	Smoke Testing	264,308	76,541	187,767	29%
91033	Shoreline Repairs	436,804	188,677	248,127	43%
91039	Estuary Crossing Shuttle	249,351	185,051	64,300	74%
91101	HB Ferry Terminal ADA Upgrades	72,679	47,901	24,778	66%
91102	Mariner Square Drive Drainage	70,972	62	70,910	0%
91107	Webster St SMART Crosswalks	38,159	39,185	(1,026)	103%
91110	Encinal Boatramp Restroom	283,697	14,143	269,554	5%
91135	Ballena Bridge Preventive Mtce	149,930	6,660	143,270	4%
91136	Video Data Collection-Storm Drain	100,000	1,607	98,393	2%
91137	Storm Drain Video Assessment	35,000	1,426	33,574	4%
91138	MSC Fuel Readers	55,000	8,502	46,498	15%

City of Alameda, California
 FY12-13 YTD Capital and Maintenance Project Report
 Through June 30, 2013 (Unaudited)

Exhibit 3

Project Number	Description	Total Budget FY12-13*	Year to Date Expenses FY12-13	Remaining Budget FY12-13	% Expended To Date
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	892	212,967	0%
91162	Bay Farm Path Improvements	100,000		100,000	-
91163	LED In pavement Replace Lights	133,615	26,098	107,517	20%
91166	Retrofit Fuel Pumps, Fire Station 4	25,934	27,231	(1,297)	105%
91170	Park Street Arterial Management	1,119,366	5,666	1,113,700	1%
91171	Shoreline Drive Bike Lanes	537,770	81,223	456,547	15%
91204	Storm Drain Outfall	700,000	7,302	692,698	1%
91205	Storm Drain Asset Plan	350,000	123	349,877	0%
91207	Jackson Park Bandstand	100,000		100,000	-
91214	Bayview WEIR	168,000		168,000	-
91215	Harbor Bay Lagoon Gate	172,000	2,535	169,465	1%
91225	Audible Ped Signals	189,000	4,294	184,706	2%
91228	APD HVAC/Chiller	176,000	93,798	82,202	53%
91229	City Hall HVAC/Chiller	140,000	86,363	53,637	62%
91236	LED Upgrades (Citywide)	77,000	107,466	(30,466)	140%
91237	Doolittle Landfill Blower	42,000	16,507	25,493	39%
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	5,074	(74)	101%
91250	Bay Farm Seawall Feasibility Study	300,000		300,000	-
9820131	Street Resurface Phase 31	2,431,622	2,253,965	177,657	93%
9820132	Street Resurface Phase 32	4,436,000	50,464	4,385,536	1%
9820212	Sidewalk Repair FY 11-12	33,358	35,358	(2,000)	106%
9820213	Sidewalk Repair FY 12-13	700,000	440,818	259,182	63%
99006	Storm Drain Facility Maintenance	370,305	21,393	348,912	6%
904107	Sanitary Sewer Master Plan	300,366	179,472	120,894	60%
90470	North Side Pump Station	929,556	92,108	837,448	10%
90639	Sanitary Pump Station Generator	1,031,320	693,361	337,959	67%
9084505	Video Data Collection	602,128	98,329	503,799	16%
90909	Replace Lagoon Wall Sewer	855,142	172,581	682,561	20%
91008	Sewer Pump Station Upgrades	4,055,222	900,869	3,154,353	22%
91009	Sewer Video Assessment	290,779	168,296	122,483	58%
91014	Sewer Asset Management	6,209	22,505	(16,296)	362%
91164	Sewer Point Repairs	457,519	295,419	162,100	65%
9950209	Cyclic Sewer Ph 9	4,955,907.00	169,824.00	4,786,083	3%
9950210	Cyclic Sewer Ph 10	5,500,000.00	1,462,951.00	4,037,049	27%
Total Capital Projects		45,313,255	10,451,858	34,861,397	23%

City of Alameda, California
 FY12-13 YTD Capital and Maintenance Project Report
 Through June 30, 2013 (Unaudited)

Exhibit 3

Project Number	Description	Total Budget FY12-13*	Year to Date Expenses FY12-13	Remaining Budget FY12-13	% Expended To Date
Maintenance Projects					
500215	Park Trees Placement/Pruning	6,351		6,351	-
5430075	Annual Engineering Svcs	285,000		285,000	-
5430381	Traffic Operations	69,170	46,933	22,237	68%
54304108	Encroachment Monitor	435,723	32,879	402,844	8%
5430449	On Call Striping/Signing	52,000	48,848	3,152	94%
5430452	Street Sweeping Signage	31,000	6,590	24,410	21%
5430469	Congestion Management Program	62,000	40,947	21,053	66%
5430560	Underground Utility District Operations	5,000		5,000	-
5430603	Storm Drain Maintenance	78,000	30,960	47,040	40%
5430643	Culverts at Chuck Corica	21,000		21,000	-
5430653	Bus Stop Facilities Maintenance	54,000	30,617	23,383	57%
5430658	Safe Routes/Pedestrian Program	41,000	27,226	13,774	66%
5430663	Sanitary Sewer Maintenance	102,993	63,984	39,009	62%
5430720	Small Item Moving	10,000	1,899	8,101	19%
5430820	Transit Support	62,000	22,910	39,090	37%
5430821	Bicycle Program	69,107	29,623	39,484	43%
5430841	Storm Drain Pump Station Mtce	70,186	70,547	-361	101%
5430851	Sanitary Sewer Cleaning	399,747	73	399,674	0%
5430854	Traffic Operations	154,000	78,548	75,452	51%
5430919	Cleanwater Com.Ops. Review	10,000		10,000	-
5430921	ACTIA Measure B Administration	15,000	5,711	9,289	38%
5430923	Bike Racks Various Locations	20,000	10,034	9,966	50%
5430924	Traffic Monitoring Analysis	15,000	4,334	10,666	29%
5430925	Regional Transportation Coord Project	15,000	43,189	-28,189	288%
5430927	TCMP Analysis	5,000	2,009	2,991	40%
5431007	CIP Budget Preparation	25,000	21,458	3,542	86%
5431016	Trash Hot Spot Cleaning	40,000	16,458	23,542	41%
5431017	Storm Drain Stenciling Plan	45,000	13,806	31,194	31%
5431018	Pump Sta Oxygen Monitoring	15,000	1,640	13,360	11%
5431020	Annual Regional Water Quality	120,000	106,817	13,183	89%
5431028	Alameda Beltline Prop Maintenance	103,000	13,184	89,816	13%
5431039	Estuary Crossing Shuttle	186,000		186,000	-
5431040	Ferry Main Street Maintenance	130,000	93,835	36,165	72%
5431041	Ferry Harbor Bay Maintenance	118,000	63,150	54,850	54%
5431159	AP Sewer Drain Upgrade	103,000	65,944	37,056	64%
5431160	AP Sewer Manhole	103,000	4,181	98,819	4%
5431220	School/Community Outreach	15,000	2,368	12,632	16%
5431223	Estuary Shuttle Marketing	15,000	10,298	4,702	69%
5431226	Main Street Channel Maintenance	25,000		25,000	-
5431227	Trash Load Reduction	45,000	9,583	35,417	21%
5431249	Paratransit Shuttle	79,000		79,000	-
5438301	Tree Pruning, Citywide	613,113	327,833	285,280	53%
5438303	Beach Sand Replacement	51,000	21,077	29,923	41%
5438608	Repaint Traffic Sign	30,000		30,000	-

City of Alameda, California
 FY12-13 YTD Capital and Maintenance Project Report
 Through June 30, 2013 (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	112,801	199	100%
5438924	Parking Meter Maintenance	94,221	15,897	78,324	17%
5439010	Sewer Pump Station Maintenance	83,547	6,228	77,319	7%
5439033	Tree Removal/Planting	239,016	157,552	81,464	66%
5439406	Landscape Median Maintenance	366,000	191,580	174,420	52%
5439434	Traffic Sign Controller Replacement	110,000	109,105	895	99%
5439522	AP Storm Upgrade	105,000	100,000	5,000	95%
5439817	South Shore Lagoon Upgrades	202,626	82,013	120,613	40%
5439995	Pothole Patching	26,000	26,000		100%
Total Annual Maintenance Projects		5,288,800	2,170,669	3,118,131	41%

*Note: Total Budget includes rollover funding.

**City of Alameda, California
 FY12-13 YTD Fund Balance Report - All Funds
 Through June 30, 2013 (Unaudited)**

EXHIBIT 4

		Available Fund Balance 06/30/12	FY12-13				FY11-12 Net Change 06/30/13	FY12-13 Available Balance 06/30/13
			Actual Revenue at 06/30/13	% of Budget	Actual Expense at 06/30/13	% of Budget		
General Fund								
001	20% of Expenditures Policy	14,446,594	71,898,497		71,412,090	486,407	14,933,001	
	Amount in excess of Reserve policy	5,126,993	2,200,250				7,327,243	
	Due From Other Funds/Loans	2,680,000	(1,480,000)			(1,480,000)	1,200,000	
	Investment Market Value Adjustment	74,980	(74,980)			(74,980)	-	
	Prepaid Expenses	5,205	(5,205)			(5,205)	-	
	Senior Center	240,065	(240,065)			(240,065)	-	
	Fire Station Capital Reserve	400,000	(400,000)			(400,000)	-	
	ABAG	44,931				-	44,931	
	Total	23,018,768	71,898,497	101%	71,412,090	99%	(1,713,843)	23,505,175
Special Revenue Funds								
161	Police/Fire Construction Impact	28,065	231,369	100%	230,700	669	28,734	
164	Construction Improvement Tax	598,083	233,658	152%	215,351	18,307	616,390	
209	Planning & Building Services	598,901	3,146,221	NA	3,188,761	(42,540)	556,361	
210	Alameda Free Library	183,087	3,916,461		3,300,380	616,081	799,168	
210.1	Library Memorial	240,456	23,570		30,673	(7,103)	233,353	
210.2	Adult Literacy	5,116	26,054		25,733	321	5,437	
	Subtotal	428,659	3,966,085	105%	3,356,786	609,299	1,037,958	
211	Gas Tax	3,502,321	1,808,641	96%	1,328,278	480,363	3,982,684	
215	County Measure B	656,648	-		17,277	(17,277)	639,371	
215.1	Measure B - Local Streets & Roads	3,595,358	1,615,070		2,338,889	(723,819)	2,871,539	
215.2	Measure B - Bicycle & Ped Imp	272,556	212,047		440,443	(228,396)	44,160	
215.4	Measure B - Paratransit	87,321	160,311		155,301	5,010	92,331	
	Subtotal	4,611,883	1,987,428	111%	2,951,910	(964,482)	3,647,401	

**City of Alameda, California
 FY12-13 YTD Fund Balance Report - All Funds
 Through June 30, 2013 (Unaudited)**

EXHIBIT 4

		Available Fund Balance 06/30/12	FY12-13				FY11-12 Net Change 06/30/13	FY12-13 Available Balance 06/30/13
			Actual Revenue at 06/30/13	% of Budget	Actual Expense at 06/30/13	% of Budget		
216	Tidelands	2,960,301	799,056	83%	820,778	55%	(21,722)	2,938,579
218	State COPS 09/10 to 10/11	-	144,257		144,257		-	-
218.52	OTS Avoid the 21 (DUI)	-	-		-		-	-
218.701	Abandoned Vehicle Abatement	55,481	90,503		111,136		(20,633)	34,848
218.705	Maddie's Animal State Grant Fund	313	1		-		1	314
	Subtotal	55,794	234,761	NA	255,393	56%	(20,632)	35,162
219	Narcotics Asset Seizure	91,086	560	67%	49,558	NA	(48,998)	42,088
220	Fire Grants	12,446	1,759,488	127%	1,746,163	136%	13,325	25,771
221	Dwelling Unit	145,579	3,102	0%	81,863	86%	(78,761)	66,818
223	Parking In-Lieu	59,962	447	45%	1,783	2%	(1,336)	58,626
224	Parking Meter	2,574,962	756,000		407,265		348,735	2,923,697
224.1	Civic Center Garage	159,476	569,110		514,017		55,093	214,569
	Subtotal	2,734,438	1,325,110	98%	921,282	66%	403,828	3,138,266
225	TSM/TDM	161,547	22,317	43%	90,558	56%	(68,241)	93,306
226	Citywide Pavement Restoration	53,213	402	76%	-	0%	402	53,615
227	Commercial Revitalization	658,126	605,161		250,401		354,760	1,012,886
227.1	Theatre/Parking Structure Project	228,123	216,842		194,000		22,842	250,965
	Subtotal	886,249	822,003	150%	444,401	NA	377,602	1,263,851
228	Housing In-Lieu	294,039	54,740	18%	116,636	38%	(61,896)	232,143
235	Home	74,500	55,029	39%	129,529	91%	(74,500)	-
236	CDBG	-	1,166,701		1,166,701		-	-
236.2	CDBG Homeless Prevention	-	3,466		3,466		-	-
	Subtotal	-	1,170,167	63%	1,170,167	46%	-	-

City of Alameda, California
FY12-13 YTD Fund Balance Report - All Funds
Through June 30, 2013 (Unaudited)

EXHIBIT 4

		Available Fund Balance 06/30/12	FY12-13				FY11-12 Net Change 06/30/13	FY12-13 Available Balance 06/30/13
			Actual Revenue at 06/30/13	% of Budget	Actual Expense at 06/30/13	% of Budget		
248	Home Repayment	631	31,886	2294%	31,882	2302%	4	635
249	Rehab CDBG Housing Loan Program	408,947	204,036	102%	27,664	14%	176,372	585,319
256	FISC Lease Revenue	1,481,975	1,509,287		488,640		1,020,647	2,502,622
256.3	FISC / Catellus-Pro Alameda Landing	(3,082,751)	173,870		250,904		(77,034)	(3,159,785)
	Subtotal	(1,600,776)	1,683,157	NA	739,544	88%	943,613	(657,163)
259	Vehicle Registration AB434	46,340	350	75%	-	0%	350	46,690
265	Housing Development-HA Reimb	1,000	-		1,000		(1,000)	-
265.1	HA Section 8 Projects	145,191	1,626		146,816		(145,190)	1
	Subtotal	146,191	1,626	82%	147,816	NA	(146,190)	1
266	Affordable Housing	428,569	17,044	225%	89,382	35%	(72,338)	356,231
267	Human Services	24,589	64,447	98%	68,268	91%	(3,821)	20,768
268	Lead	10,553	45,797	NA	47,187	NA	(1,390)	9,163
270	Solid Waste Surcharge	1,116,810	164,914	89%	190,631	80%	(25,717)	1,091,093
273	Curbside Recycling	174,450	301	35%	1,963	1%	(1,662)	172,788
274	Waste Reduction Surcharge	1,539,920	252,939		408,514		(155,575)	1,384,345
274.1	City Waste Management Program	2,112,475	367,897		583,458		(215,561)	1,896,914
	Subtotal	3,652,395	620,836	87%	991,972	79%	(371,136)	3,281,259

City of Alameda, California
FY12-13 YTD Fund Balance Report - All Funds
Through June 30, 2013 (Unaudited)

EXHIBIT 4

		FY12-13					FY12-13	
		Available Fund Balance	Actual Revenue at		Actual Expense at		FY11-12 Net Change	Available Balance
		06/30/12	06/30/13	% of Budget	06/30/13	% of Budget	06/30/13	06/30/13
275	Island City Maint 84-2	4,000	(4,000)		-		(4,000)	-
275.1	Island City Maint 84-2 Z1	32,285	5,048		2,923		2,125	34,410
275.2	Island City Maint 84-2 Z2	38,437	18,898		20,319		(1,421)	37,016
275.3	Island City Maint 84-2 Z3	26,489	16,952		17,515		(563)	25,926
275.4	Island City Maint 84-2 Z4	17,922	60,460		49,635		10,825	28,747
275.5	Island City Maint 84-2 Z5	246,919	826,644		735,642		91,002	337,921
275.6	Island City Maint 84-2 Z6	654,094	370,181		370,565		(384)	653,710
275.7	Island City Maint 84-2 Z7	65,727	9,374		506		8,868	74,595
	Subtotal	1,085,873	1,303,557	100%	1,197,105	75%	106,452	1,192,325
276	Marina Cove Maint Dist 01-1	196,179	90,585		90,827		(242)	195,937
276.1	Reserve Marina Cove 01-01	211,746	1,239		-		1,239	212,985
	Subtotal	407,925	91,824	76%	90,827	64%	997	408,922
278	Bayport Municipal Svc Dist 03-1	2,117,270	570,906	110%	280,660	51%	290,246	2,407,516
279	Maintenance AD Administration	43,572	154,948	101%	110,924	87%	44,024	87,596
280	Athletic Trust	2,110,010	2,497,027	115%	2,918,574	112%	(421,547)	1,688,463
280.1	Mastick Sr. Center Trust	-	758,051	0%	-	-	758,051	758,051
285	Public Art	65,295	484	5%	2,100	42%	(1,616)	63,679
286	Historical Advisory Board	7,252	2,060	NA	-	0%	2,060	9,312
287	Transportation Services	25,933	168,969	60%	168,903	60%	66	25,999
288	Vehicle Registration Fee	331,303	314,116	NA	1,270	0%	312,846	644,149
601	Golf Course	701,633	1,369,825	NA	1,761,955	216%	(392,130)	309,503
814	Adam Street House	345,471	1,601	47%	-	0%	1,601	347,072
858	Alameda Reuse & Redevelop	6,336,922	12,036,511	97%	15,468,148	NA	(3,431,637)	2,905,285
876	Dike Maintenance	345,493	1,602	47%	-	0%	1,602	347,095
Total Special Revenue Funds		35,629,720	39,726,459	NA	41,436,672	83%	(1,710,213)	33,919,507

**City of Alameda, California
 FY12-13 YTD Fund Balance Report - All Funds
 Through June 30, 2013 (Unaudited)**

EXHIBIT 4

		Available Fund Balance 06/30/12	FY12-13				FY11-12 Net Change 06/30/13	FY12-13 Available Balance 06/30/13
			Actual Revenue at 06/30/13	% of Budget	Actual Expense at 06/30/13	% of Budget		
Capital Project Funds								
310	Capital Improvement Project	3,623,416	6,544,906		6,239,843	305,063	3,928,479	
310.05	CIP Administration	703,364	3,715,485		4,133,799	(418,314)	285,050	
310.1	FISC Catellus Traffic Fee	175,734	1,327		-	1,327	177,061	
310.2	Capital Improv. Project Discretionary	259,423	1,466		-	1,466	260,889	
	Subtotal	4,761,937	10,263,184	33%	10,373,642	31%	(110,458)	4,651,479
312	Marina Village AD 89-1	2,594,506	9,518	37%	4,461	1%	5,057	2,599,563
313	Harbor Bay AD 92-1	448,218	2,064	59%	75,800	0%	(73,736)	374,482
315	Measure WW (EBRPD)	-	-	0%	-	0%	-	-
317	Library Construction	22,806	158	70%	5,500	NA	(5,342)	17,464
318	Open Space Improvement	295,186	114,127	4243%	36,049	11%	78,078	373,264
318.1	Open Space Maintenance	57,701	26,606	81%	-	0%	26,606	84,307
325	2011 CIC Housing Bond Const.	-	-	0%	-	0%	-	-
328	2003 AP Rev Bond Project	-	-	0%	-	0%	-	-
340.11	CDF-WE Traffic Safety	1,080,721	325,376		62	325,314	1,406,035	
340.12	CDF-WE Parks & Recreation	84,838	641		-	641	85,479	
340.13	CDF-WE Public Facilities	54,288	410		-	410	54,698	
340.14	CDF-WE Public Safety	1,200	9		-	9	1,209	
340.21	CDF-NW Traffic Safety	465,353	40,208		-	40,208	505,561	
340.22	CDF-NW Parks & Recreation	222,666	1,682		-	1,682	224,348	
340.23	CDF-NW Public Facilities	50,195	1,713		-	1,713	51,908	
340.24	CDF-NW Public Safety	5,653	1,215		-	1,215	6,868	
340.31	CDF-CEE Traffic Safety	771,031	5,823		-	5,823	776,854	
340.32	CDF-CEE Parks & Recreation	28,031	212		-	212	28,243	
340.33	CDF-CEE Public Facilities	32,168	244		-	244	32,412	
340.34	CDF-CEE Public Safety	4,688	35		-	35	4,723	
340.41	CDF-BF Traffic Safety	17,150	130		-	130	17,280	

City of Alameda, California
 FY12-13 YTD Fund Balance Report - All Funds
 Through June 30, 2013 (Unaudited)

EXHIBIT 4

		Available Fund Balance 06/30/12	FY12-13				FY11-12 Net Change 06/30/13	FY12-13 Available Balance 06/30/13
			Actual Revenue at 06/30/13	% of Budget	Actual Expense at 06/30/13	% of Budget		
340.42	CDF-BF Parks & Recreation	53,598	405	-	-	405	54,003	
340.43	CDF-BF Public Facilities	10,648	80	-	-	80	10,728	
340.44	CDF-BF Public Safety	15,857	120	-	-	120	15,977	
	Subtotal	2,898,085	378,303	100%	62	0%	378,241	3,276,326
350	Transportation Improvement	2,083,925	477,146	93%	511,064	100%	(33,918)	2,050,007
351	Urban Runoff	7,767,238	2,926,750	94%	2,896,222	32%	30,528	7,797,766
Total Capital Project Funds		20,929,602	14,197,856	38%	13,902,800	30%	295,056	21,224,658
Debt Service Funds								
<i>City Funds:</i>								
421	Debt Svc Library Bond 2003	154,090	752,706	110%	689,333	100%	63,373	217,463
422	Debt Svc HUD 108	496,296	444,707	99%	516,353	100%	(71,646)	424,650
423	Debt Svc 2008 Refin Project COP	265,682	608,532	100%	609,076	100%	(544)	265,138
464	Debt Svc Refin City Hall 2002	830,051	828,524	NA	827,291	100%	1,233	831,284
468	Debt Svc 2003 AP Rev Bond	295,902	250,358	100%	331,625	97%	(81,267)	214,635
Total Debt Service Funds		2,042,021	2,884,827	141%	2,973,678	100%	(88,851)	1,953,170
Enterprise Funds								
602	Sewer Service	11,199,936	11,263,446	NA	5,449,797	21%	5,813,649	17,013,585
602.1	Sewer Replacement Fund	2,120,424	15,512	1%	-	0%	15,512	2,135,936
602.2	2012 Sewer Revenue Bond	-	429,663	NA	2,664,077			
621	Ferry Service	-	-		-		-	-
621.1	Harbor Bay Ferry (East)	-	-		-		-	-
621.2	Alameda/Oakland Ferry (West)	-	2,286		2,286		(0)	(0)
	Subtotal	-	2,286	NA	2,286	NA	(0)	(0)
Total Enterprise Funds		13,320,360	11,710,907	NA	8,116,160	31%	5,829,161	19,149,520

**City of Alameda, California
 FY12-13 YTD Fund Balance Report - All Funds
 Through June 30, 2013 (Unaudited)**

EXHIBIT 4

		Available Fund Balance 06/30/12	FY12-13				FY11-12 Net Change 06/30/13	FY12-13 Available Balance 06/30/13
			Actual Revenue at 06/30/13	% of Budget	Actual Expense at 06/30/13	% of Budget		
Internal Service Funds								
701	Equipment Replacement	3,519,217	905,045	63%	886,590	89%	18,455	3,537,672
701.5	Cable Franchise Equipment Replacement	94,114	194,710	NA	103,188	NA	91,522	185,636
702	Central Stores	84,121	-	0%	-	0%	-	84,121
703	Fleet Maintenance	248,749	20,210	NA	-	0%	20,210	268,959
704	Technology Services	1,158,582	294,186	107%	245,528	43%	48,658	1,207,240
704.1	Technology Replacement Fund	167	1	N/A	-	0%	1	168
706	Facility Maintenance	436,341	753,641		-		753,641	1,189,982
706.1	Facility Main Replacement Fund	173	1		-		1	173
	Subtotal	436,514	753,642	134%	-	0%	753,642	1,190,155
711	Workers' Comp Self Insurance	3,186,210	3,789,722	NA	2,999,761	NA	789,961	3,976,171
712	Risk Management	1,538,314	2,129,708	NA	1,871,530	94%	258,178	1,796,492
715	Unemployment Insurance	207,621	171,108	100%	157,241	92%	13,867	221,488
720	OPEB	227,644	3,439,548	114%	2,661,252	87%	778,296	1,005,940
720.1	OPEB AMP	-	54,618	99%	48,498	N/A	6,120	6,120
720.5	Vacation Payoff	-	831,000	NA	-	N/A	831,000	831,000
	Total Internal Service Funds	10,701,253	12,583,498	121%	8,973,588	92%	3,609,910	14,311,163

**City of Alameda, California
 FY12-13 YTD Fund Balance Report - All Funds
 Through June 30, 2013 (Unaudited)**

EXHIBIT 4

		Available Fund Balance 06/30/12	FY12-13				FY11-12 Net Change 06/30/13	FY12-13 Available Balance 06/30/13
			Actual Revenue at 06/30/13	% of Budget	Actual Expense at 06/30/13	% of Budget		
Trust & Agency Funds								
801	Police/Fire Pension 1079	393	1,873,980	100%	1,822,375	97%	51,605	51,998
802	Police/Fire Pension 1082	524	44,896	NA	45,248	NA	(352)	172
820	West Lagoon Homeowners	-	-	-	-	-	-	-
823	Waste Management JRRRC	-	-	0%	-	0%	-	-
832	Debt Svc Marina Cove AD 89-1	4,498,663	2,273,209	94%	2,148,365	99%	124,844	4,623,507
835	1998 Revenue Bond Debt (Harbor Bay)	883,624	2,631	40%	1,750	NA	881	884,505
836	1999 Revenue Bond Debt (Marina Cv)	-	-	0%	-	N/A	-	-
860	Debt Service - AD CFD # 1	2,347,937	1,503,522	NA	1,426,518	100%	77,004	2,424,941
861	Debt Service - AD CFD # 2	956,472	431	0%	837,417	347%	(836,986)	119,486
Total Trust & Agency Funds		8,687,613	5,698,669	97%	6,281,673	109%	(583,004)	8,104,609
GRAND TOTAL FOR CITY		114,329,337	158,700,712	90%	153,096,661	72%	5,638,215	122,167,802

SUCCESSOR AGENCY FUNDS:

Special Revenue

206	CIC APIP Housing	-	-	0%	-	0%	-	-
207	RPTFF Distribution Fund	646,776	12,084,896	NA	12,731,672	NA	(646,776)	-
207.1	Trust Fund Bayport	579,583	998,688	46%	1,000,936	46%	(2,248)	577,335
207.2	Trust Fund Admin	(357)	373,316	NA	272,320	86%	100,996	100,639
207.3	Trust Fund Non-Housing	7,300,148	9,958,152	NA	6,817,739	NA	3,140,413	10,440,561
207.4	Trust Fund Unspent Bond Proceeds	2,632,667	462,681	63%	1,464,438	NA	(1,001,757)	1,630,910
207.5	Future Labor Obligations	-	56,000	100%	56,000	100%	-	-
208	CIC HSG Trust	19,456	2,232,604	61%	2,227,322	61%	5,282	24,738
208.1	CIS AUSD HSG Trust	-	516	NA	-	0%	516	516
	Subtotal	11,178,273	26,166,853	137%	24,570,427	NA	1,596,426	12,774,699

City of Alameda, California
 FY12-13 YTD Fund Balance Report - All Funds
 Through June 30, 2013 (Unaudited)

EXHIBIT 4

		FY12-13					FY11-12		FY12-13	
		Available	Actual		Actual		Net Change	Available		
		Fund	Revenue at	% of	Expense at	% of		Balance		
		Balance	06/30/13	Budget	06/30/13	Budget	06/30/13	06/30/13		
		06/30/12							06/30/13	
Debt Service										
425.1	Debt Svc CIC 2011 Hsg Trust	(9,515,199)	882,535	99%	1,175,523	NA	(292,988)	(9,808,187)		
462.1	Debt Svc CIC Sub Trust	(19,592)	27,212	NA	7,604	NA	19,608	16		
465.1	Debt Svc 2003 Tax Allo Trust	(14,555,592)	1,256,080	99%	723,816	57%	532,264	(14,023,328)		
466.1	Debt Svc 2003 CIC Tax Trust	(41,759,107)	3,778,739	100%	2,643,692	71%	1,135,047	(40,624,060)		
	Subtotal	(65,849,490)	5,944,566	100%	4,550,635	77%	1,393,931	(64,455,559)		
Capital Projects										
325.1	2011 CIC Housing Unspent Bond Proceeds	9,815	74	NA	-	0%	74	9,889		
GRAND TOTAL FOR SUCCESSOR AGENCY		<u>(54,661,402)</u>	<u>32,111,493</u>	128%	<u>29,121,062</u>	116%	<u>2,990,431</u>	<u>(51,670,971)</u>		