

CITY OF ALAMEDA

Memorandum

To: Honorable Mayor and
Members of the City Council

From: John A. Russo
City Manager

Date: December 17, 2013

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

BACKGROUND

The first quarter's financial reports on all City funds have been completed, based upon actual revenues and expenditures through September 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 September 30, 2013 and 2012
- *Exhibit 2* details General Fund actual expenditures by major department through September 30, 2013 and 2012
- Exhibit 3 details actual expenditures for the City's capital and maintenance projects through September 30, 2013
- *Exhibit 4* outlines by fund revenues, expenditures and changes in current available fund balance as of September 30, 2013.

DISCUSSION

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 FY13-14 annual budget for the General Fund projected revenues of approximately \$73.9 million, with total appropriations of approximately \$74.6 million. General Fund actual revenues as of September 30, 2013, were \$8.5 million, or 11% of the FY13-14 budget. Actual expenditures were \$15.5 million, or 21% of the FY13-14 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 deviates from projections, funding for future program and service operational levels may be affected.

The Utility Users Tax is 9% lower than the prior year due to timing differences in the receipt of these payments. Sales Taxes reported are higher than the same period in the prior year due to a one-time adjustment in the prior year's first quarter, resulting in a negative amount from a change in the methodology for the accrual of sales tax at the end of fiscal year 2011-12. Licenses and Permits are ahead of the prior year due to timing differences in the receipt of business license tax revenues. Interest and Rental Income is ahead of the prior year due to timing differences in the receipt of this income. Fixed Charges and Other are higher compared to the same period in the prior year due to changes in the City's cost allocation plan for the current year.

General Fund expenditures by major department are summarized in Exhibit 2 and include actual expenditures at September 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 within the budget as of September 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 FY13-14 actual receipts at September 30, 2013, for this fund group totaled \$6.6 million (17% of budget); actual expenses totaled \$6.3 million (14% 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 \$.5 million (2% of budget) and expenditures of \$5.2 million (22% of budget) at September 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.

Debt Service Funds

The Debt Service Fund Group accounts for the long-term debt of the City, including Base Reuse, as of September 30, 2013. The available fund balances of all debt service funds was approximately \$1.4 million as of September 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 September 30, 2013 for the Sewer Fund was \$17.4 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, vacation payouts 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 \$14.7 million as of September 30, 2013.

The working capital balance does not reflect the long term liabilities for Workers' Compensation claims (approximately \$7.5 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 September 30, 2013 was \$4.8 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 September 30, 2013 was approximately \$55.4 million, which reflects bonded debt outstanding of approximately \$71 million, to be paid from future tax increment revenue.

FINANCIAL IMPACT

The FY13-14 first quarter report includes Exhibits 1-4 detailing the variances between budgets and actual for revenues, expenditures, capital and maintenance projects, as well as changes in fund balances through September 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

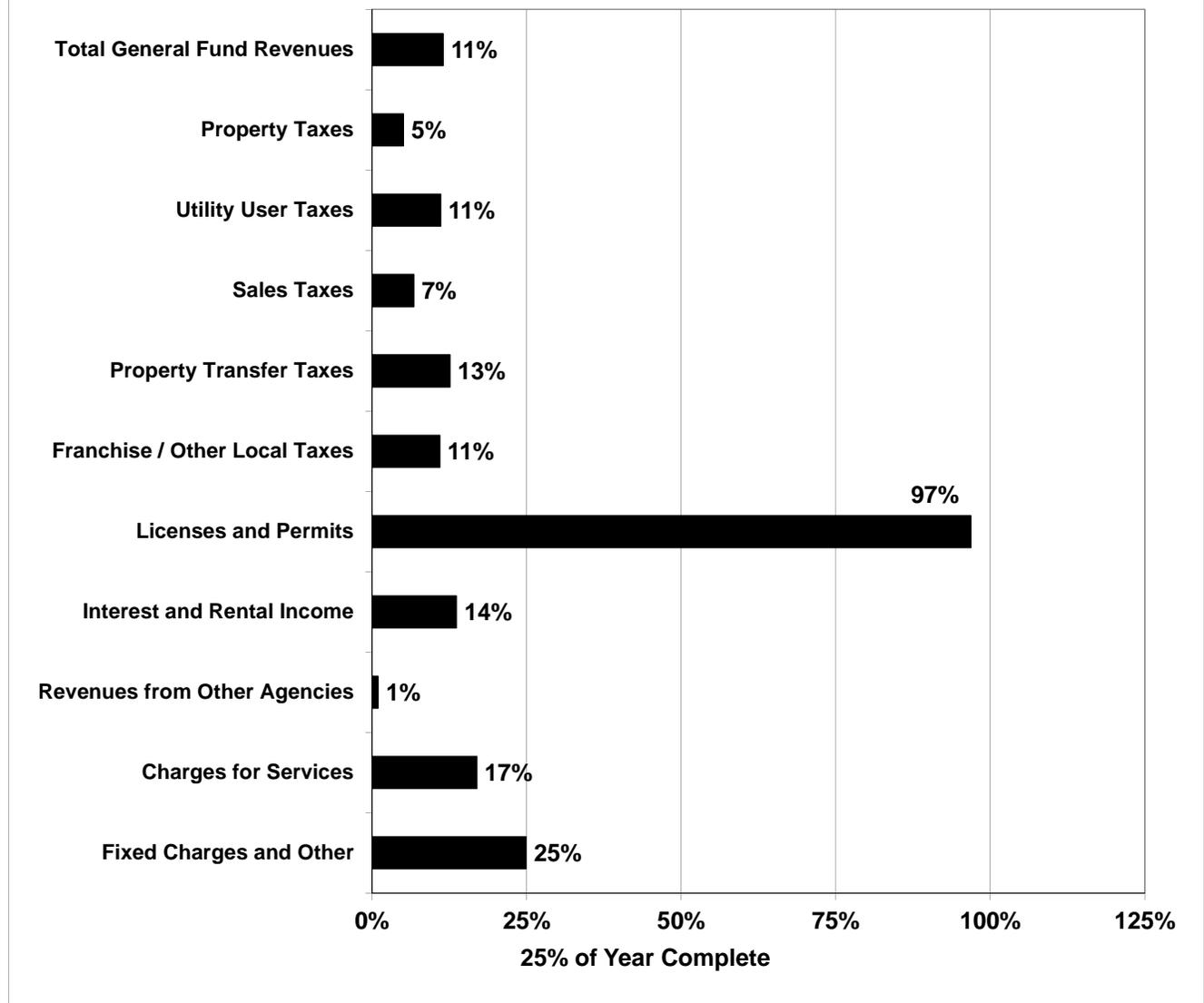
Accept the first quarter financial report for the period ending September 30, 2013 (City and City as Successor to the Community Improvement Commission).

Respectfully submitted,

Fred Marsh
Finance Director

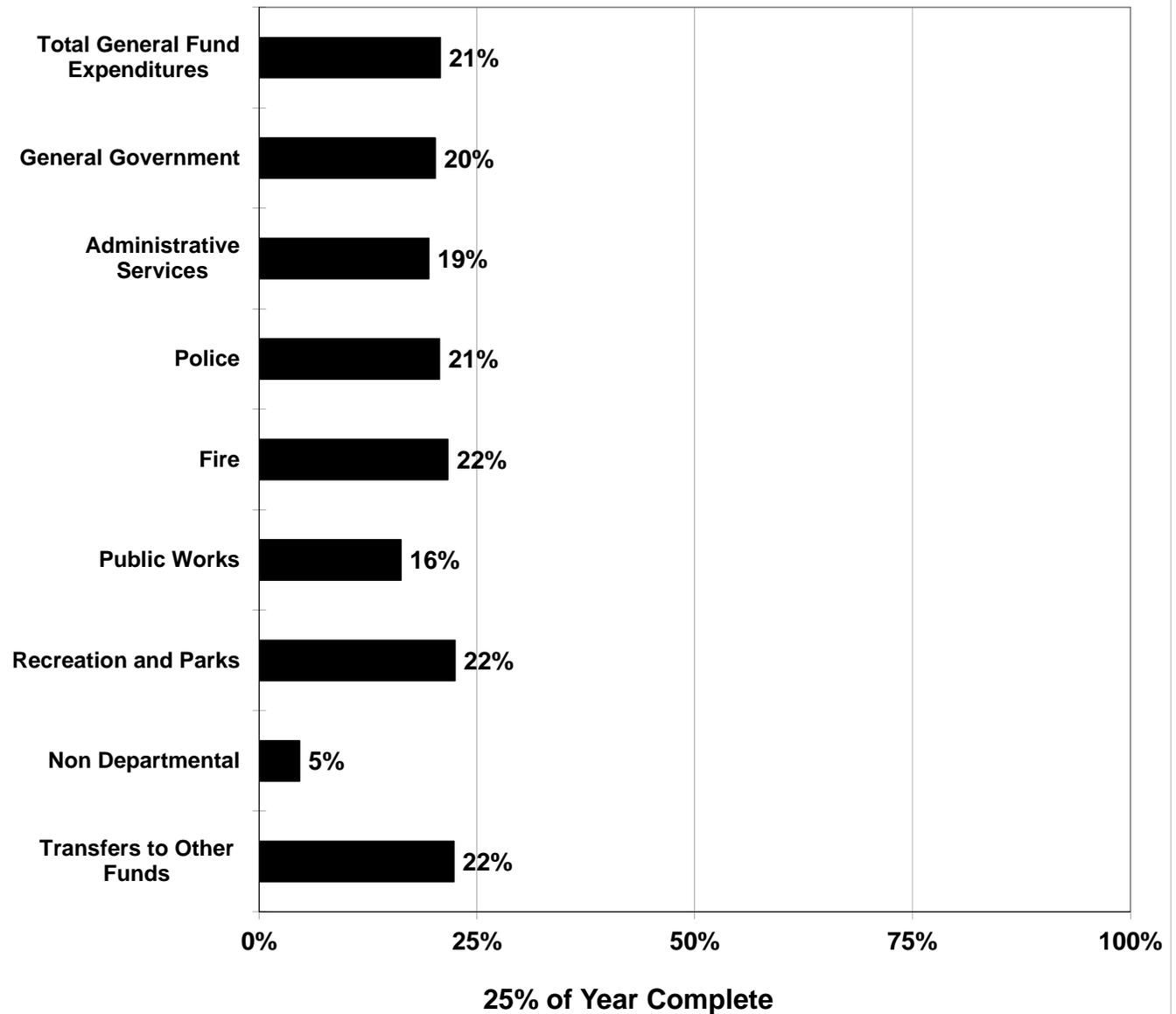
- Exhibits:
- 1 – FY13-14 YTD Revenue Report – General Fund
 - 2 – FY13-14 YTD Expenditure Report – General Fund
 - 3 – FY13-14 YTD Capital and Maintenance Project Report
 - 4 – FY13-14 YTD Fund Balance Report – All Funds

City of Alameda, California
FY13-14 YTD Revenue Report - General Fund
Through September 30, 2013 (Unaudited) - as a % of Budget



	<u>FY13-14 Budget</u>	<u>FY13-14 YTD Actual</u>	<u>% of Budget</u>	<u>FY12-13 YTD Actual</u>	<u>% of Actual for FY 2012-13</u>
Property Taxes	23,274,220	1,179,714	5%	1,207,515	5%
Utility User Taxes	8,699,000	965,444	11%	1,057,448	12%
Sales Taxes	6,058,742	408,690	7%	(69,193)	-1%
Property Transfer Taxes	5,354,000	673,288	13%	422,064	8%
Franchise / Other Local Taxes	8,917,233	975,631	11%	1,019,916	12%
Licenses and Permits	1,633,240	1,581,612	97%	1,520,015	83%
Interest and Rental Income	1,239,438	168,950	14%	11,802	1%
Revenues from Other Agencies	6,143,200	58,815	1%	32,237	1%
Charges for Services	8,293,494	1,404,531	17%	1,373,631	17%
Fixed Charges and Other	4,319,433	1,074,262	25%	740,045	31%
Total General Fund Revenues	<u>73,932,000</u>	<u>8,490,937</u>	<u>11%</u>	<u>7,315,479</u>	<u>10%</u>

City of Alameda, California
FY13-14 YTD Expenditure Report - General Fund
Through September 30, 2013 (Unaudited) - as a % of Budget



	<u>FY13-14 Budget</u>	<u>FY13-14 YTD Actual</u>	<u>% of Budget</u>	<u>FY12-13 YTD Actual</u>	<u>% of Actual for FY12-13</u>
General Government	4,558,000	920,257	20%	1,005,559	22%
Administrative Services	2,986,000	581,259	19%	640,249	21%
Police	27,596,000	5,704,691	21%	5,285,921	20%
Fire	24,287,000	5,258,347	22%	4,738,377	20%
Public Works	3,708,000	603,113	16%	539,663	17%
Recreation and Parks	2,262,560	508,282	22%	673,643	20%
Non Departmental	776,615	35,986	5%	38,439	12%
Transfers to Other Funds	8,390,385	1,875,017	22%	1,345,938	21%
Total General Fund Expenses	<u>74,564,560</u>	<u>15,486,953</u>	<u>21%</u>	<u>14,267,789</u>	<u>20%</u>

City of Alameda, California
 FY13-14 YTD Capital and Maintenance Project Report
 Through September 30, 2013 (Unaudited)

Exhibit 3

Project Number	Description	Total Budget FY13-14*	Year to Date Expenses FY13-14	Remaining Budget FY13-14	% Expended To Date
Capital Projects					
90356	Citywide Traffic Calming	60,000		60,000	-
904102	Park St Reconfiguration At Oak				-
9044901	Traffic Striping/Sign Maintenance	75,000		75,000	-
90450	Traffic Sign LED Replacement				-
90464	Storm Drain Master Plan		1,765	(1,765)	
90481	Tillman Play Area Renovation				-
90502	Woodstock Field Improvements		24,978	(24,978)	
90505	Library Branch Improvements				-
90606	Park St Streetscape Phase 2				-
9061401	Fire Station 3 Replacement Phase 2				-
9063802	HBI Replace 2 Lagoon Gates				-
90665	City Building Renovations		7,853	(7,853)	
90806	Audible Signal Poles				-
90807	Spartina Control	40,000	47	39,953	0%
90814	BFI Storm Drain Upgrade				-
90856	Shoreline Repairs				-
90860	Bike Plan Update				-
90908	Cyclical Storm Drain Pipe Rehabilitation				-
90910	Southshore Lagoon Dredging Phase 1		6,981	(6,981)	
90911	Lagoon Wall Repair	525,000		525,000	-
90926	Estuary Park				-
90935	City TSM/TDM				-
91003	Krusi Park				-
91004	Station Area (Bart/Fta)	134,000		134,000	-
91005	Cyclical Storm Pipe Rehabilitation				-
91011	Pump Station Upgrades		853	(853)	
91015	Trash Capture Devices				-
91019	C3 Req Implementation Plan				-
91021	Resurface Tennis Courts				-
91023	Lagoon Wall Stabilize				-
91027	Park Feasibility Plan				-
91029	Park St Pedestrian Safety		9,113	(9,113)	
91030	Manhole Testing	100,000		100,000	-
91031	Smoke Testing				-
91033	Shoreline Repairs	100,000	1,022	98,978	1%
91039	Estuary Crossing Shuttle	322,000		322,000	-
91101	HB Ferry Terminal ADA Upgrades		575	(575)	
91102	Mariner Square Drive Drainage				-
91107	Webster St SMART Crosswalks				-
91110	Encinal Boatramp Restroom				-
91117	Fire Sta 1 HVAC System	47,000			-
91122	Fire Sta 2 HVAC System	150,000			-
91133	Fire Sta 2 Driveway	75,000			-
91135	Ballena Bridge Preventive Mtce				-
91136	Video Data Collection-Storm Drain				-

City of Alameda, California
 FY13-14 YTD Capital and Maintenance Project Report
 Through September 30, 2013 (Unaudited)

Exhibit 3

Project Number	Description	Total Budget FY13-14*	Year to Date Expenses FY13-14	Remaining Budget FY13-14	% Expended To Date
91137	Storm Drain Video Assessment				-
91138	MSC Fuel Readers		13,643	(13,643)	
91145	City Hall Emergency Lights Ph 1				-
91146	NFPA 25, Hydraulic Tags				-
91158	Neptune Park Path				-
91162	Bay Farm Path Improvements				-
91163	LED In pavement Replace Lights	50,000	5,221	44,779	10%
91166	Retrofit Fuel Pumps, Fire Station 4		390	(390)	
91170	Park Street Arterial Management		229	(229)	
91171	Shoreline Drive Bike Lanes	972,000		972,000	-
91204	Storm Drain Outfall		109,327	(109,327)	
91205	Storm Drain Asset Plan				-
91207	Jackson Park Bandstand				-
91209	Harrison Center Kitchen	150,000			-
91214	Bayview WEIR				-
91215	Harbor Bay Lagoon Gate				-
91225	Audible Ped Signals				-
91228	APD HVAC/Chiller				-
91229	City Hall HVAC/Chiller				-
91236	LED Upgrades (Citywide)				-
91237	Doolittle Landfill Blower				-
91239	Veterans Bldg Electrical Panel				-
91243	Brick Wall Reinforcement				-
91245	Fire Sta 1 Gutter Repair				-
91246	Grand/Clement Stairs				-
91248	Fuel Tanks Reg Testing				-
91250	Bay Farm Seawall Feasibility Study				-
91301	Veterans Court Wall	250,000			-
91306	Grand St/Wood School Crossing	308,000	5,996		2%
91308	Police Dept Duct/Vent	45,000			-
91309	Beltline Devt Ph 1 Design	200,000			-
91311	Estuary Park Field Design	66,000			-
91313	EHS/AHS Swim Centers Renovation	398,000			-
91316	Fire Sta 4 Laundry Room	6,000			-
91318	Fernside Traffic Calming	60,000			-
91319	Otis Drive Traffic Calming	66,000			-
91320	Fire Sta 2 HVAC Ph 1	73,000			-
91321	Fleet Eye Wash Station	29,000			-
91322	Police Dept HVAC Ph 1	88,000			-
91334	Marina Village Park Renovation	581,000			-
91336	Library Hand Dryers	38,000			-
91337	Library Air Condition Unit	150,000			-
91342	Parking Study	100,000			-
91344	Emerg Ops Center/Fire Sta 3	100,000			-
91345	Singleton/Main Sign Modifications	30,000			-
91346	Golf Course Renovation	1,000,000			-
91405	Marina Village Pier Repair	473,000			-

City of Alameda, California
 FY13-14 YTD Capital and Maintenance Project Report
 Through September 30, 2013 (Unaudited)

Exhibit 3

Project Number	Description	Total Budget FY13-14*	Year to Date Expenses FY13-14	Remaining Budget FY13-14	% Expended To Date
9820132	Street Resurface Phase 32			2,000,533	-
9820133	Street Resurface FY 13/14	3,137,000		3,137,000	-
9820213	Sidewalk Repair FY 12-13		60,346	(60,346)	
9820214	Sidewalk Repair FY 13-14	867,000			-
99006	Storm Drain Facility Maintenance				-
904107	Sanitary Sewer Master Plan	300,000	35,890	264,110	12%
90470	North Side Pump Station				-
90639	Sanitary Pump Station Generator				-
9084505	Video Data Collection	355,000	224,422	130,578	63%
90909	Replace Lagoon Wall Sewer				-
91008	Sewer Pump Station Upgrades	2,100,000	405	2,099,595	0%
91009	Sewer Video Assessment	120,000	4,198	115,802	3%
91014	Sewer Asset Management				-
91164	Sewer Point Repairs		19,454	(19,454)	
91335	Test Sewer Laterals 13/14	79,000			-
9950214	Cyclic Sewer FY 13/14	4,875,000.00	491,673.00	4,383,327	10%
Total Capital Projects		18,694,000	1,024,381	14,247,148	5%

City of Alameda, California
 FY13-14 YTD Capital and Maintenance Project Report
 Through September 30, 2013 (Unaudited)

Exhibit 3

Project Number	Description	Total Budget FY13-14*	Year to Date Expenses FY13-14	Remaining Budget FY13-14	% Expended To Date
500215	Park Trees Placement/Pruning				-
5430075	Annual Engineering Svcs	285,000		285,000	-
5430381	Traffic Operations	61,000	92	60,908	0%
54304108	Encroachment Monitor	52,000		52,000	-
5430449	On Call Striping/Signing	52,000	1,991	50,009	4%
5430452	Street Sweeping Signage	15,000	134	14,866	1%
5430463	Standards Design Upgrade	12,000			-
5430469	Congestion Management Program	62,000	36,823	25,177	59%
5430560	Underground Utility District Operations				-
5430603	Storm Drain Maintenance	25,000		25,000	-
5430643	Culverts at Chuck Corica				-
5430653	Bus Stop Facilities Maintenance	55,000	3,208	51,792	6%
5430658	Safe Routes/Pedestrian Program	60,000	1,138	58,862	2%
5430663	Sanitary Sewer Maintenance	55,000	4,107	50,893	7%
5430720	Small Item Moving	11,000	525	10,475	5%
5430820	Transit Support	40,000	56	39,944	0%
5430821	Bicycle Program	80,000	258	79,742	0%
5430841	Storm Drain Pump Station Mtce	30,000	13,998	16,002	47%
5430851	Sanitary Sewer Cleaning				-
5430854	Traffic Operations	146,000	6,110	139,890	4%
5430919	Cleanwater Com.Ops. Review				-
5430921	ACTIA Measure B Administration	15,000		15,000	-
5430923	Bike Racks Various Locations	15,000		15,000	-
5430924	Traffic Monitoring Analysis	15,000		15,000	-
5430925	Regional Transportation Coord Project	15,000		15,000	-
5430927	TCMP Analysis	5,000		5,000	-
5431007	CIP Budget Preparation				-
5431016	Trash Hot Spot Cleaning	30,000		30,000	-
5431017	Storm Drain Stenciling Plan	45,000		45,000	-
5431018	Pump Sta Oxygen Monitoring		80	-80	
5431020	Annual Regional Water Quality	113,000		113,000	-
5431028	Alameda Beltline Prop Maintenance	50,000		50,000	-
5431039	Estuary Crossing Shuttle				-
5431040	Ferry Main Street Maintenance	130,000	13,600	116,400	10%
5431041	Ferry Harbor Bay Maintenance	118,000	7,860	110,140	7%
5431159	AP Sewer Drain Upgrade	50,000		50,000	-
5431160	AP Sewer Manhole	50,000		50,000	-
5431164	Sewer Point Repairs	356,000			-
5431220	School/Community Outreach	15,000	3,000	12,000	20%
5431223	Estuary Shuttle Marketing	10,000		10,000	-
5431226	Main Street Channel Maintenance				-
5431227	Trash Load Reduction	45,000	2,150	42,850	5%
5431249	Paratransit Shuttle				-
5438301	Tree Pruning, Citywide	564,000	37,674	526,326	7%
5438303	Beach Sand Replacement	40,000		40,000	-

City of Alameda, California
 FY13-14 YTD Capital and Maintenance Project Report
 Through September 30, 2013 (Unaudited)

Exhibit 3

Project Number	Description	Total Budget FY13-14*	Year to Date Expenses FY13-14	Remaining Budget FY13-14	% Expended To Date
5438608	Repaint Traffic Sign	10,000		10,000	-
5438805	Doolittle Landfill Closure	117,000	5,930	111,070	5%
5438924	Parking Meter Maintenance	53,000	1,136	51,864	2%
5439010	Sewer Pump Station Maintenance	63,000		63,000	-
5439033	Tree Removal/Planting		7,072	-7,072	
5439406	Landscape Median Maintenance	332,000	24,547	307,453	7%
5439434	Traffic Sign Controller Replacement	26,000		26,000	-
5439522	AP Storm Upgrade	50,000		50,000	-
5439817	South Shore Lagoon Upgrades	28,000	4,766	23,234	17%
5439995	Pothole Patching	26,000	441	25,559	2%
Total Annual Maintenance Projects		3,427,000	176,696	2,882,304	5%

*Note: Total Budget does not include rollover funding. Rollover meeting scheduled in October.

City of Alameda, California
 FY13-14 YTD Fund Balance Report - All Funds
 Through Spetember 30, 2013 (Unaudited)

EXHIBIT 4

		FY13-14							
		Available Fund Balance 06/30/13	Actual Revenue at 09/30/13	% of Budget	Actual Expense at 09/30/13	% of Budget	FY12-13 Net Change 09/30/13	FY13-14 Available Balance 09/30/13	
General Fund									
001	20% of Expenditures Policy	14,933,001	8,490,937	11%	15,486,953	0	(6,996,016)	7,936,985	
	Amount in excess of Reserve policy	7,327,243						7,327,243	
	Due From Other Funds/Loans	1,200,000					-	1,200,000	
	Investment Market Value Adjustment	-					-	-	
	Prepaid Expenses	-					-	-	
	Senior Center	-					-	-	
	Fire Station Capital Reserve	-					-	-	
	ABAG	44,931					-	44,931	
	Total	23,505,175	8,490,937	11%	15,486,953	21%	(6,996,016)	16,509,159	
Special Revenue Funds									
161	Police/Fire Construction Impact	28,734	58,038	25%		0%	58,038	86,772	
164	Construction Improvement Tax	616,390	55,437	31%		0%	55,437	671,827	
209	Planning & Building Services	556,361	522,609	15%	670,208	19%	(147,599)	408,762	
210	Alameda Free Library	799,168	578,645	16%	739,999	20%	(161,354)	637,814	
210.1	Library Memorial	233,353	1,600	15%	5,535	6%	(3,935)	229,418	
210.2	Adult Literacy	5,437	19	0%	6,248	22%	(6,229)	(792)	
	Subtotal	1,037,958	580,264	16%	751,782	20%	(171,518)	866,440	
211	Gas Tax	3,982,684	370,817	20%	175,034	8%	195,783	4,178,467	
215	County Measure B	639,371					-	639,371	
215.1	Measure B - Local Streets & Roads	2,871,539					-	2,871,539	
215.2	Measure B - Bicycle & Ped Imp	44,160					-	44,160	
215.4	Measure B - Paratransit	92,331					-	92,331	
	Subtotal	3,647,401	-	0%	-	0%	-	3,647,401	
216	Tidelands	2,938,579	148,711	18%	84,942	6%	63,770	3,002,349	
218	State COPS 09/10 to 10/11	-	236,979	NA	89,037	89%	147,942	147,942	
218.52	OTS Avoid the 21 (DUI)	-					-	-	
218.701	Abandoned Vehicle Abatement	34,848			20,218	20%	(20,218)	14,630	
218.705	Maddie's Animal State Grant Fund	314			-		-	314	
	Subtotal	35,162	236,979	73%	109,255	55%	127,724	162,886	
219	Narcotics Asset Seizure	42,088		0%		0%	-	42,088	
220	Fire Grants	25,771	(59,084)	-5%	376,600	31%	(435,684)	(409,913)	

City of Alameda, California
 FY13-14 YTD Fund Balance Report - All Funds
 Through Spetember 30, 2013 (Unaudited)

EXHIBIT 4

		FY13-14							
		Available Fund Balance 06/30/13	Actual Revenue at 09/30/13	% of Budget	Actual Expense at 09/30/13	% of Budget	FY12-13 Net Change 09/30/13	FY13-14 Available Balance 09/30/13	
221	Dwelling Unit	66,818				0%	-	66,818	
222	Cable Franchise Operation		412	0%	9,024	6%	(8,612)	(8,612)	
223	Parking In-Lieu	58,626				0%	-	58,626	
224	Parking Meter	2,923,697	176,956	18%	114,340	10%	62,616	2,986,313	
224.1	Civic Center Garage	214,569	103,626	15%	45,811	6%	57,815	272,384	
	Subtotal	3,138,266	280,582	17%	160,151	9%	120,431	3,258,697	
225	TSM/TDM	93,306		0%	531	2%	(531)	92,775	
226	Citywide Pavement Restoration	53,615		0%		0%	-	53,615	
227	Commercial Revitalization	1,012,886	32,700	9%	51,320	15%	(18,620)	994,266	
227.1	Theatre/Parking Structure Project	250,965	53,742	24%			53,742	304,707	
	Subtotal	1,263,851	86,441	14%	51,320	9%	35,122	1,298,973	
228	Housing In-Lieu	232,143	94,569	NA	1,797	1%	92,772	324,915	
235	Home	-		0%	1,391	1%	(1,391)	(1,391)	
236	CDBG	-			115,811	10%	(115,811)	(115,811)	
236.2	CDBG Homeless Prevention	-					-	-	
	Subtotal	-	-	0%	115,811	10%	(115,811)	(115,811)	
248	Home Repayment	635	52,007	NA	52,007	200%	-	635	
249	Rehab CDBG Housing Loan Program	585,319	30,610	22%		0%	30,610	615,929	
256	FISC Lease Revenue	2,502,622	180,178	18%	82,409	9%	97,769	2,600,391	
256.3	FISC / Catellus-Pro Alameda Landing	(3,159,785)			64,683	30%	(64,683)	(3,224,468)	
	Subtotal	(657,163)	180,178	15%	147,092	13%	33,086	(624,077)	
259	Vehicle Registration AB434	46,690		0%	-	0%	-	46,690	
265	Housing Development-HA Reimb	-	-				-	-	
265.1	HA Section 8 Projects	1					-	1	
	Subtotal	1	-	0%	-	0%	-	1	
266	Affordable Housing	356,231	499	1%	4,782	2%	(4,283)	351,948	
267	Human Services	20,768	11,052	16%	12,985	17%	(1,933)	18,835	
268	Lead	9,163	(25,097)	-66%	4,528	12%	(29,625)	(20,462)	
270	Solid Waste Surcharge	1,091,093	29,167	16%	22,490	6%	6,677	1,097,770	
273	Curbside Recycling	172,788	-	0%	-	0%	-	172,788	
274	Waste Reduction Surcharge	1,384,345			47,730	9%	(47,730)	1,336,615	

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EXHIBIT 4

		FY13-14							
		Available	Actual Revenue		Actual		FY12-13	FY13-14 Available	
		Fund Balance	at	% of	Expense at	% of	Net Change	Balance	
		06/30/13	09/30/13	Budget	09/30/13	Budget	09/30/13	09/30/13	
274.1	City Waste Management Program	1,896,914	62,328	17%	104,311	16%	(41,983)	1,854,931	
	Subtotal	3,281,259	62,328	10%	152,041	13%	(89,714)	3,191,545	
275	Island City Maint 84-2	-	-	-	-	-	-	-	
275.1	Island City Maint 84-2 Z1	34,410	-	-	593	8%	(593)	33,817	
275.2	Island City Maint 84-2 Z2	37,016	-	-	3,689	10%	(3,689)	33,327	
275.3	Island City Maint 84-2 Z3	25,926	-	-	3,212	11%	(3,212)	22,714	
275.4	Island City Maint 84-2 Z4	28,747	-	-	5,771	9%	(5,771)	22,976	
275.5	Island City Maint 84-2 Z5	337,921	7,029	1%	210,637	25%	(203,608)	134,313	
275.6	Island City Maint 84-2 Z6	653,710	-	-	55,142	7%	(55,142)	598,568	
275.7	Island City Maint 84-2 Z7	74,595	750	8%	114	1%	636	75,231	
	Subtotal	1,192,325	7,779	1%	279,156	16%	(271,377)	920,948	
276	Marina Cove Maint Dist 01-1	195,937	-	-	27,105	16%	(27,105)	168,832	
276.1	Reserve Marina Cove 01-01	212,985	-	-	-	-	-	212,985	
	Subtotal	408,922	-	0%	27,105	16%	(27,105)	381,817	
278	Bayport Municipal Svc Dist 03-1	2,407,516	-	0%	141,594	16%	(141,594)	2,265,922	
279	Maintenance AD Administration	87,596	38,064	25%	27,708	18%	10,356	97,952	
280	Athletic Trust	1,688,463	938,195	27%	927,484	22%	10,711	1,699,174	
280.1	Mastick Sr. Center Trust	758,051	15,372	NA	10,573	0%	4,799	762,850	
280.5	Golf Course	-	33,186	4%	17,887	1%	15,300	15,300	
285	Public Art	63,679	-	0%	711	24%	(711)	62,968	
286	Historical Advisory Board	9,312	-	0%	-	0%	-	9,312	
287	Transportation Services	25,999	3,478	2%	12,815	6%	(9,337)	16,662	
288	Vehicle Registration Fee	644,149	-	0%	-	0%	-	644,149	
601	Golf Course	309,503	-	0%	7,321	0%	(7,321)	302,182	
814	Adam Street House	347,072	-	0%	-	0%	-	347,072	
858	Alameda Reuse & Redevelop	2,905,285	2,812,064	24%	1,959,762	16%	852,302	3,757,588	
876	Dike Maintenance	347,095	-	0%	-	0%	-	347,095	
Total Special Revenue Funds		33,919,507	6,564,657	17%	6,315,884	14%	248,773	34,168,279	
Capital Project Funds									
310	Capital Improvement Project	3,928,479	356,981	3%	3,871,431	36%	(3,514,450)	414,029	
310.05	CIP Administration	285,050	68,843	1%	696,523	13%	(627,680)	(342,630)	
310.1	FISC Catellus Traffic Fee	177,061	-	-	-	-	-	177,061	
310.2	Capital Improv. Project Discretionary	260,889	-	-	-	-	-	260,889	
	Subtotal	4,651,479	425,824	3%	4,567,954	28%	(4,142,130)	509,349	

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EXHIBIT 4

		FY13-14							
		Available	Actual Revenue		Actual		FY12-13	FY13-14 Available	
		Fund Balance	at	% of	Expense at	% of	Net Change	Balance	
		06/30/13	09/30/13	Budget	09/30/13	Budget	09/30/13	09/30/13	
312	Marina Village AD 89-1	2,599,563		0%	160	0%	(160)	2,599,403	
313	Harbor Bay AD 92-1	374,482	25	1%	885	0%	(860)	373,622	
315	Measure WW (EBRPD)	-		0%		0%	-	-	
317	Library Construction	17,464		0%		0%	-	17,464	
318	Open Space Improvement	373,264	11,328	1200%		0%	11,328	384,592	
318.1	Open Space Maintenance	84,307	6,120	19%		0%	6,120	90,427	
325	2011 CIC Housing Bond Const.	-	-	0%		0%	-	-	
328	2003 AP Rev Bond Project	-	-	0%		0%	-	-	
340.11	CDF-WE Traffic Safety	1,406,035					-	1,406,035	
340.12	CDF-WE Parks & Recreation	85,479			-	0%	-	85,479	
340.13	CDF-WE Public Facilities	54,698			-	0%	-	54,698	
340.14	CDF-WE Public Safety	1,209			-	0%	-	1,209	
340.21	CDF-NW Traffic Safety	505,561			-	0%	-	505,561	
340.22	CDF-NW Parks & Recreation	224,348			-	0%	-	224,348	
340.23	CDF-NW Public Facilities	51,908			-	0%	-	51,908	
340.24	CDF-NW Public Safety	6,868			-	0%	-	6,868	
340.31	CDF-CEE Traffic Safety	776,854			-	0%	-	776,854	
340.32	CDF-CEE Parks & Recreation	28,243			-	0%	-	28,243	
340.33	CDF-CEE Public Facilities	32,412			-	0%	-	32,412	
340.34	CDF-CEE Public Safety	4,723			-	0%	-	4,723	
340.41	CDF-BF Traffic Safety	17,280			-	0%	-	17,280	
340.42	CDF-BF Parks & Recreation	54,003			-	0%	-	54,003	
340.43	CDF-BF Public Facilities	10,728			-	0%	-	10,728	
340.44	CDF-BF Public Safety	15,977			-	0%	-	15,977	
	Subtotal	3,276,326	-	0%	-	0%	-	3,276,326	
350	Transportation Improvement	2,050,007		0%	255,745	49%	(255,745)	1,794,262	
351	Urban Runoff	7,797,766	18,901	1%	398,101	12%	(379,200)	7,418,566	
Total Capital Project Funds		21,224,658	462,198	2%	5,222,845	22%	(4,760,647)	16,464,011	
Debt Service Funds									
City Funds:									
421	Debt Svc Library Bond 2003	217,463	34,384	5%	468,125	67%	(433,741)	(216,278)	
422	Debt Svc HUD 108	424,650		0%	333,019	67%	(333,019)	91,632	
423	Debt Svc 2008 Refin Project COP	265,138		0%	-	0%	-	265,138	
464	Debt Svc Refin City Hall 2002	831,284	207,437	25%	14	0%	207,423	1,038,707	
468	Debt Svc 2003 AP Rev Bond	214,635		0%	3,599	1%	(3,599)	211,036	
Total Debt Service Funds		1,953,170	241,821	12%	804,757	27%	(562,935)	1,390,235	

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EXHIBIT 4

		FY13-14							
		Available Fund Balance 06/30/13	Actual Revenue at 09/30/13	% of Budget	Actual Expense at 09/30/13	% of Budget	FY12-13 Net Change 09/30/13	FY13-14 Available Balance 09/30/13	
Enterprise Funds									
602	Sewer Service	17,013,585	148,516	1%	1,370,545	10%	(1,222,029)	15,791,556	
602.1	Sewer Replacement Fund	2,135,936		0%		0%	-	2,135,936	
602.2	2012 Sewer Revenue Bond		132	0%	480,034	6%	(479,903)	(479,903)	
621	Ferry Service	-					-	-	
621.1	Harbor Bay Ferry (East)	-					-	-	
621.2	Alameda/Oakland Ferry (West)	(0)	(7,665)	NA	(2,286)	NA	(5,379)	(5,379)	
	Subtotal	(0)	(7,665)	NA	(2,286)	NA	(5,379)	(5,379)	
Total Enterprise Funds		19,149,520	140,982	1%	1,848,293	8%	(1,707,310)	17,442,210	
Internal Service Funds									
701	Equipment Replacement	3,537,672	284,295	22%	163,045	13%	121,250	3,658,922	
701.5	Cable Franchise Equipment Replacement	185,636		0%	1,738	NA	(1,738)	183,898	
702	Central Stores	84,121		0%		0%	-	84,121	
703	Fleet Maintenance	268,959	(6,682)	NA	24,249	25%	(30,931)	238,028	
704	Technology Services	1,207,240	65,694	25%	22,088	4%	43,607	1,250,847	
704.1	Technology Replacement Fund	168		N/A	-	0%	-	168	
706	Facility Maintenance	1,189,982	186,006	25%	-	0%	186,006	1,375,988	
706.1	Facility Main Replacement Fund	173			-	0%	-	173	
	Subtotal	1,190,155	186,006	25%	-	0%	186,006	1,376,161	
711	Workers' Comp Self Insurance	3,976,171	666,662	25%	980,582	36%	(313,920)	3,662,251	
712	Risk Management	1,796,492	460,507	23%	568,186	27%	(107,679)	1,688,813	
715	Unemployment Insurance	221,488	56,629	23%	405	0%	56,224	277,712	
720	OPEB	1,005,940	848,267	25%	639,550	20%	208,717	1,214,656	
720.1	OPEB AMP	6,120	4,669	8%	12,246	22%	(7,577)	(1,457)	
720.5	Vacation Payoff	831,000	235,251	25%	-	0%	235,251	1,066,251	
Total Internal Service Funds		14,311,163	2,801,297	24%	2,412,088	21%	389,209	14,700,372	
Trust & Agency Funds									
801	Police/Fire Pension 1079	51,998	471,382	25%	463,985	25%	7,397	59,395	
802	Police/Fire Pension 1082	172	11,544	25%	11,427	25%	117	288	
820	West Lagoon Homeowners								
823	Waste Management JRRRC	-		0%		0%	-	-	
832	Debt Svc Marina Cove AD 89-1	4,623,507	9	0%	2,069,175	97%	(2,069,166)	2,554,342	

City of Alameda, California
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 Through Spetember 30, 2013 (Unaudited)

EXHIBIT 4

		FY13-14							
		Available	Actual Revenue	% of	Actual	% of	FY12-13	FY13-14 Available	
		Fund Balance	at	Budget	Expense at	Budget	Net Change	Balance	
		06/30/13	09/30/13		09/30/13		09/30/13	09/30/13	
835	1998 Revenue Bond Debt (Harbor Bay)	884,505		0%	748	NA	(748)	883,756	
836	1999 Revenue Bond Debt (Marina Cv)	-		0%		0%	-	-	
860	Debt Service - AD CFD # 1	2,424,941	18	0%	1,222,972	84%	(1,222,954)	1,201,987	
861	Debt Service - AD CFD # 2	119,486	1	0%	3,581	NA	(3,579)	115,907	
Total Trust & Agency Funds		8,104,609	482,954	15%	3,771,888	68%	(3,288,934)	4,815,675	
GRAND TOTAL FOR CITY		122,167,802	19,184,846	11%	35,862,707	19%	(16,677,861)	105,489,941	
SUCCESSOR AGENCY FUNDS:									
Special Revenue									
206	CIC APIP Housing	-	-	0%	-	0%	-	-	
207	RPTFF Distribution Fund	-		0%		0%	-	-	
207.1	Trust Fund Bayport	577,335		0%	1,111	1%	(1,111)	576,224	
207.2	Trust Fund Admin	100,639		0%	25,011	7%	(25,011)	75,628	
207.3	Trust Fund Non-Housing	10,440,561	1	0%	1,194,214	17%	(1,194,213)	9,246,348	
207.4	Trust Fund Unspent Bond Proceeds	1,630,910	37	0%		0%	37	1,630,947	
207.5	Future Labor Obligations	-		0%		0%	-	-	
207.6	DS-BWIP 2003 TAB			0%		0%			
207.7	DS 2003 TAB			0%		0%			
208	CIC HSG Trust	24,738		0%	466,882	18%	(466,882)	(442,144)	
208.1	CIS AUSD HSG Trust	516		0%	-	0%	-	516	
208.2	DS 2011 Hsg Bond			0%		0%			
	Subtotal	12,774,699	37	0%	1,687,219	6%	(1,687,181)	11,087,518	
Debt Service									
425.1	Debt Svc CIC 2011 Hsg Trust	(9,808,187)	9	NA	439,968	NA	(439,959)	(10,248,146)	
462.1	Debt Svc CIC Sub Trust	16		0%		0%	-	16	
465.1	Debt Svc 2003 Tax Allo Trust	(14,023,328)	22	NA	356,025	NA	(356,003)	(14,379,331)	
466.1	Debt Svc 2003 CIC Tax Trust	(40,624,060)	54	NA	1,290,616	NA	(1,290,562)	(41,914,622)	
	Subtotal	(64,455,559)	85	0%	2,086,610	NA	(2,086,525)	(66,542,083)	
Capital Projects									
325.1	2011 CIC Housing Unspent Bond Proceeds	9,889		0%	-	0%	-	9,889	
GRAND TOTAL FOR SUCCESSOR AGENCY		(51,670,971)	123	0%	3,773,828	14%	(3,773,706)	(55,444,677)	