

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 Fourth Quarter Financial Report for the Period Ending June
30, 2012 (City and City as Successor to the Community Improvement
Commission)

BACKGROUND

The third quarter's financial reports on all City funds have been completed, based upon actual revenues and expenditures through June 30, 2012. Quarterly reports include financial information for all City and Successor Agency funds presented as follows:

- *Exhibit 1* details General Fund actual revenues by major category through June 30, 2012 and 2011.
- *Exhibit 2* details General Fund actual expenditures by major department through June 30, 2012 and 2011.
- *Exhibit 3* details actual expenditures for the City's capital and maintenance projects through June 30, 2012.
- *Exhibit 4* outlines by fund revenues, expenditures and changes in current available fund balance as of June 30, 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 FY11-12 annual budget for the General Fund projected revenues of approximately \$70.2 million, and total appropriations of approximately \$73.3 million. The downturn in both the national and the state economies, which affected the City's budget in prior fiscal years, has impacted the FY11-12 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 FY11-12. General Fund actual revenues as of June 30, 2012 were \$72.6 million, or 103% of the FY11-12 budget; actual expenditures were \$72.3 million, or 99% of the FY11-12 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, 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.

General Fund expenditures by major department are summarized in Exhibit 2 and include actual expenditures at June 30, 2012, including General Fund transfers to the Police/Fire Pension, the Library, and the Other Post-Employment Benefit (OPEB) funds. All of these noted transfers represent approximately 100% of their budgeted amounts for the year.

Special Revenue Funds

The Special Revenue Fund group includes funds accounting for the Successor Agency redevelopment trust fund activities, gas tax funds, library operations, various assessment districts, and the Recreation and Park Department's athletic trust fund. The FY11-12 actual receipts at June 30, 2012, for this City fund group (excluding the Successor Agency) totaled \$41.6 million (102% of budget); actual expenses totaled \$41.3 million (80% of budget).

A number of these funds are grant funds or capital project driven funds, which generate revenues and expenditures in patterns different from the City's General Fund or other operating funds, such as Enterprise Funds or Internal Service 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 \$16.0 million (51% of budget) and expenditures of \$26.6 million (54% of budget) at June 30, 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 includes individual funds established to account for the long-term debt of the City, Base Reuse and the Successor Agency. The available fund balances of all debt service funds (excluding the Successor Agency) were \$2.0 million as of June 30, 2012.

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 current assets and liabilities, 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 June 30, 2012 for all enterprise funds was \$14.0 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 OPEB. 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 \$10.7 million as of June 30, 2012.

The working capital balance does not reflect the long-term liabilities for Workers' Compensation claims (\$7.0 million), Risk Management Claims (\$1.5 million) and the unfunded portion of OPEB (currently appraised at \$88.7 million).

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 June 30, 2012 was \$8.7 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 requires that the full amount of debt outstanding be recorded as part of these funds. The deficit balance as of June 30, 2012 was \$54.7 million, which reflects bonded debt outstanding of approximately \$73 million, to be paid from future tax increment revenue.

FINANCIAL IMPACT

The FY11-12 fourth quarter report includes Exhibits 1-4 detailing the variances between budgets and actuals for revenues, expenditures, capital and maintenance projects, as well as changes in fund balances through June 30, 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 fourth 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.

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 financial 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, 2012 (City and City as Successor to the Community Improvement Commission).

Respectfully submitted,

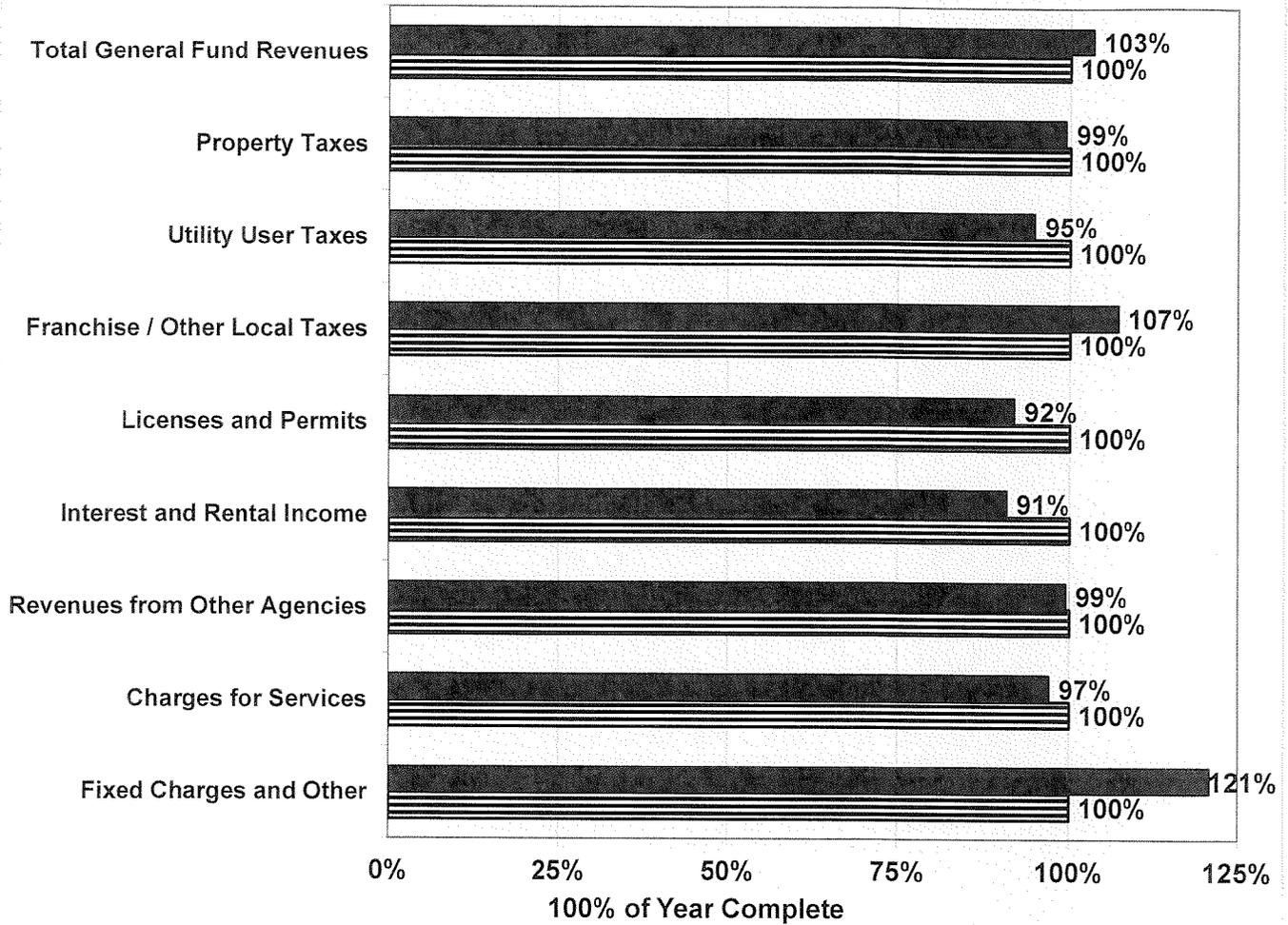


Fred Marsh
Controller

- Exhibits:
- 1 – FY11-12 YTD Revenue Report – General Fund
 - 2 – FY11-12 YTD Expenditure Report – General Fund
 - 3 – FY11-12 YTD Capital and Maintenance Project Report
 - 4 – FY11-12 YTD Fund Balance Report – All Funds

**City of Alameda, California
FY11-12 YTD Revenue Report - General Fund
Through June 30, 2012**

■ FY11-12
■ FY10-11



	<u>FY11-12 Budget</u>	<u>FY11-12 YTD Actual</u>	<u>% of Budget</u>	<u>FY10-11 YTD Actual</u>
Property Taxes	22,401,035	22,270,540	99%	22,369,652
Utility User Taxes	9,270,000	8,787,016	95%	9,182,247
Sales / Property Transfer Taxes	8,997,745	10,956,972	122%	10,973,324
Franchise / Other Local Taxes	8,090,500	8,674,850	107%	8,484,368
Licenses and Permits	1,763,000	1,620,246	92%	1,800,703
Interest and Rental Income	1,926,540	1,749,239	91%	2,376,018
Revenues from Other Agencies	6,172,900	6,138,528	99%	6,418,222
Charges for Services	6,663,785	6,466,617	97%	6,691,713
Fixed Charges and Other	4,900,525	5,928,829	121%	4,318,262
Total General Fund Revenues	<u>70,186,030</u>	<u>72,592,838</u>	<u>103%</u>	<u>72,614,509</u>

City of Alameda, California
 FY11-12 YTD Capital and Maintenance Project Report
 Through June 30, 2012

Exhibit 3

Project Number	Description	Total Budget FY11-12*	Year to Date Expenses FY11-12	Remaining Budget FY11-12	% Expended To Date
Capital Projects					
90356	Citywide Traffic Calming	27,259	8,955	18,304	33%
904102	Park St Reconfiguration At Oak	17,840	1,763	16,077	10%
904105	Tinker Extension	922,449	534,978	387,471	58%
9044901	Traffic Striping/Sign Maintenance	75,000	2,553	72,447	3%
90450	Traffic Sign LED Replacement	492,375	85,559	406,816	17%
90463	Engineering Standard Update	1,076	3,527	(2,451)	328%
90464	Storm Drain Master Plan	59,033	48,060	10,973	81%
90481	Tillman Play Area Renovation	100,000	16,149	83,851	16%
90502	Woodstock Field Improvements	288,982	585	288,397	0%
90505	Library Branch Improvements	431,267	39,546	391,721	9%
90606	Park St Streetscape Phase 2	1,799,227	937,271	861,956	52%
90614	Fire Station 3 Replacement Phase 1	22,855		22,855	
9061401	Fire Station 3 Replacement Phase 2	400,000	3,756	396,244	1%
9063802	HBI Replace 2 Lagoon Gates	33,848		33,848	
90665	City Building Renovations	864,600	168,816	695,784	20%
90719	Tennis Courts-Deferred Maintenance	365,000	116	364,884	0%
90802	Signal Coord. Various Projects	4,003		4,003	
90806	Audible Signal Poles	87,668		87,668	
90807	Spartina Control	75,000	1,040	73,960	1%
90810	Multituse Field Upgrades	16,139		16,139	
90814	BFI Storm Drain Upgrade	402,445	2,341	400,104	1%
90856	Shoreline Repairs	187,721		187,721	
90860	Bike Plan Update	13,165	1,753	11,412	13%
90902	Central Ave Resurface	69,973	15,674	54,299	22%
90903	Buena Vista Rehabilitation		78,197	(78,197)	
90908	Cyclical Storm Drain Pipe Rehabilitation	276,384		276,384	
90910	Southshore Lagoon Dredging Phase 1	90,766	17,864	72,902	20%
90911	Southshore Lagoon Dredging Phase 2	499,057		499,057	
90915	Solar Power Library	156,728	6,923	149,805	4%
90916	Littlejohn Center Improvements	75,000		75,000	
90919	Clean Water	29,015		29,015	
90926	Estuary Park	149,961		149,961	
909330	Mechanical Trash Racks Install	139,647	65,652	73,995	47%
90935	City TSM/TDM	18,500	9,508	8,992	51%
91003	Krusi Park	1,300,000	223,813	1,076,187	17%
91004	Station Area (Bart/Fta)	1,270,419	65,369	1,205,050	5%
91005	Cyclical Storm Pipe Rehabilitation	291,903	6,893	285,010	2%
91011	Pump Station Upgrades	313,636	44,867	268,769	14%
91013	Public Works Facility Site Feas/Env. Doc	259,216	232	258,984	0%
91015	Trash Capture Devices	35,000	4,645	30,355	13%
91019	C3 Req Implementation Plan	40,871	1,190	39,681	3%

CC/SACIC
 Exhibit 3 to
 Agenda Item #3-B
 3-19-13

City of Alameda, California
 FY11-12 YTD Capital and Maintenance Project Report
 Through June 30, 2012

Exhibit 3

Project Number	Description	Total Budget FY11-12*	Year to Date Expenses FY11-12	Remaining Budget FY11-12	% Expended To Date
91020	Water Quality Monitor Program	40,000	40,000		100%
91021	Resurface Tennis Courts	350,000	17,448	332,552	5%
91023	Lagoon Wall Stabilize	578,566	37,262	541,304	6%
91026	Relocate Animal Shelter		77	(77)	
91027	Park Feasibility Plan	100,000		100,000	
91030	Manhole Testing	160,000	3,350	156,650	2%
91031	Smoke Testing	356,260	73,002	283,258	20%
91032	Bicycle Signate	31,000		31,000	
91033	Shoreline Repairs	342,541	2,612	339,929	1%
91034	Otis Drive Resurfacing	1,340,168	1,263,634	76,534	94%
91036	Ferry Terminal Parking Rehabilitation	450,000		450,000	
91037	Bike Signs/Mark TDA 2010	31,000	4,916	26,084	16%
91039	Estuary Crossing Shuttle	193,358	98,066	95,292	51%
91101	HB Ferry Terminal ADA Upgrades	75,000	715	74,285	1%
91102	Mariner Square Drive Drainage	72,000		72,000	
91107	Webster St SMART Crosswalks	39,000		39,000	
91109	Maitland/HB Pkwy Bus Stops	15,000	1,211	13,789	8%
91110	Encinal Boatramp Restroom	285,000		285,000	
91135	Ballena Bridge Preventive Mtce	75,000		75,000	
91136	Video Data Collection-Storm Drain	100,000	1,728	98,272	2%
91137	Storm Drain Video Assessment	35,000	494	34,506	1%
91145	City Hall Emergency Lights Ph 1	28,000		28,000	
91146	NFPA 25, Hydraulic Tags	66,000		66,000	
91158	Neptune Park Path	115,000	803	114,197	1%
91163	LED Inpavement Replace Lights	55,000	21,385	33,615	39%
91165	Main Street Wetlands Sediment	50,000	1,107	48,893	2%
91166	Retrofit Fuel Pumps, Fire Sta 4	22,000	13,066	8,934	59%
91170	Park Street Arterial Management	964,300		964,300	
91171	Shoreline Drive Bike Lanes	462,770	5,908	456,862	1%
9820129	Street Resurface Phase 29	952,163	228,037	724,126	24%
9820130	Street Resurface Phase 30	1,037,831	546,010	491,821	53%
9820131	Street Resurface Phase 31	1,333,000	28,750	1,304,250	2%
9820210	Sidewalk Repair FY 09/10	271,609		271,609	
9820211	Sidewalk Repair FY 10-11	107,139	24,702	82,437	23%
9820212	Sidewalk Repair FY 11-12	550,000	372,300	177,700	68%
99006	Storm Drain Facility Maintenance	306,483	82,236	224,247	27%
904107	Sanitary Sewer Master Plan	180,035	94,820	85,215	53%
90470	North Side Pump Station	570,282	143,504	426,778	25%
90639	Sanitary Pump Station Generator	460,322	59,815	400,507	13%
9084504	Video Data Collection	500,000	22,786	477,214	5%
90909	Replace Lagoon Wall Sewer	955,577	9,238	946,339	1%
91008	Sewer Pump Station Upgrades	1,909,185	46,277	1,862,908	2%
91009	Sewer Video Assessment	280,902	49,152	231,750	17%

City of Alameda, California
 FY11-12 YTD Capital and Maintenance Project Report
 Through June 30, 2012

Exhibit 3

Project Number	Description	Total Budget FY11-12*	Year to Date Expenses FY11-12	Remaining Budget FY11-12	% Expended To Date
91012	Subbasin Flow Monitoring	295,880	1,300	294,580	0%
91014	Sewer Asset Management	25,000		25,000	
91164	Sewer Point Repairs	350,000	184,257	165,743	53%
9950208	Cyclic Sewer Ph 8	1,269,018.00	122,915	1,146,103	10%
9950209	Cyclic Sewer Ph 9	1,934,489.00	1,576,418	358,071	81%
9950210	Cyclic Sewer Ph 10	5,500,000.00	42,685	5,457,315	1%
Total Capital Projects		36,923,906	7,619,581	29,304,325	21%

Maintenance Projects

500215	Park Trees Placement/Pruning	71,680		71,680	
5430075	Annual Engineering Svcs	275,000		275,000	
5430381	Traffic Operations	45,000	27,525	17,475	61%
54304108	Encroachment Monitor	198,507	3,772	194,735	2%
5430449	On Call Striping/Signing	50,000	5,810	44,190	12%
5430452	Street Sweeping Signage	10,000	2,952	7,048	30%
5430469	Congestion Management Program	60,000	33,519	26,481	56%
5430560	Underground Utility District Operations	10,000		10,000	
5430603	Storm Drain Maintenance	70,449	24,596	45,853	35%
5430643	Culverts at Chuck Corica	20,000	481	19,519	2%
5430653	Bus Stop Facilities Maintenance	52,000	11,846	40,154	23%
5430658	Safe Routes/Pedestrian Program	42,500	33,317	9,183	78%
5430663	Sanitary Sewer Maintenance	52,000		52,000	
5430720	Small Item Moving	18,151		18,151	
5430820	Transit Support	60,000	36,363	23,637	61%
5430821	Bicycle Program	60,000	20,230	39,770	34%
5430841	Storm Drain Pump Station Mtce	60,000	19,830	40,170	33%
5430851	Sanitary Sewer Cleaning	400,000	36	399,964	0%
5430854	Traffic Operations	140,000	131,805	8,195	94%
5430921	ACTIA Measure B Administration	19,358	8,158	11,200	42%
5430923	Bike & Ped Facility Upgrade	10,000	3,452	6,548	35%
5430924	Traffic Monitoring Analysis	15,000	7,221	7,779	48%
5430925	Regional Transportation Coord Project	15,000	9,861	5,139	66%
5430927	TCMP Analysis	5,000	5,362	-362	107%
5431007	CIP Budget Preparation	24,000	32,221	-8,221	134%
5431012	Subbasin Flow Monitoring	50,000		50,000	
5431016	Trash Hot Spot Cleaning	35,000	12,069	22,931	34%
5431017	Storm Drain Stencilling Plan	40,000		40,000	
5431018	Pump Sta Oxygen Monitoring	72,310	(560)	72,870	-1%
5431020	Annual Regional Water Quality	40,000	29,348	10,652	73%
5431226	Main St Wetlands Maintenance	4,500		4,500	

City of Alameda, California
 FY11-12 YTD Capital and Maintenance Project Report
 Through June 30, 2012

Exhibit 3

Project Number	Description	Total Budget FY11-12*	Year to Date Expenses FY11-12	Remaining Budget FY11-12	% Expended To Date
5431028	Alameda Beltline Prop Maintenance	192,179	20,396	171,783	11%
5431040	AOFS Annual Maintenance	126,000	51,051	74,949	41%
5431041	HBFS Annual Maintenance	115,000	35,401	79,599	31%
5431159	AP Sewer Drain Upgrade	100,000		100,000	
5431160	AP Sewer Manhole	100,000		100,000	
5438301	Tree Pruning, Citywide	412,000	66,648	345,352	16%
5438303	Beach Sand Replacement	25,000		25,000	
5438608	Repaint Traffic Sign	20,000		20,000	
5438805	Doolittle Landfill Closure	110,000	58,012	51,988	53%
5438924	Parking Meter Maintenance	50,000	1,381	48,619	3%
5439010	Sewer Pump Station Maintenance	79,761	41,626	38,135	52%
5439033	Tree Removal/Planting	128,000	14,566	113,434	11%
5439406	Landscape Median Maintenance	309,000	118,590	190,410	38%
5439434	Traffic Sign Controller Replacement	25,000	8,041	16,959	32%
5439522	AP Storm Upgrade	205,000		205,000	
5439817	South Shore Lagoon Upgrades	170,000	55,649	114,351	33%
5439995	Pothole Patching	44,159	15,164	28,995	34%
Total Annual Maintenance Projects		4,236,554	945,739	3,290,815	22%

*Note: Total Budget includes rollover funding.

City of Alameda, California
 FY11-12 YTD Fund Balance Report - All Funds
 Through June 30, 2012

EXHIBIT 4

		FY11-12					FY11-12	
		06/30/11	Actual Revenue at 06/30/12	% of Budget	Actual Expense at 06/30/12	% of Budget	FY11-12 Net Change 06/30/12	FY11-12 Available Balance 06/30/12
General Fund								
001	20% of Expenditures Policy	15,211,601	68,973,065		69,738,072		(765,007)	14,446,594
	Amount in excess of Reserve policy	1,560,317	3,566,676				3,566,676	5,126,993
	Loans	4,418,995			1,738,995		(1,738,995)	2,680,000
	Investment Market Value Adjustment	112,504			37,524		(37,524)	74,980
	Prepaid Expenses	580,835			575,630		(575,630)	5,205
	Animal Shelter	259,226			259,226		(259,226)	-
	Senior Center	231,899	8,166				8,166	240,065
	Fire Station Capital Reserve	400,000					0	400,000
	ABAG	-	44,931				44,931	44,931
	Total	22,775,377	72,592,838	103%	72,349,447	99%	243,391	23,018,768
Special Revenue Funds (excluding CIC)								
161	Police/Fire Construction Impact	18,651	216,314	105%	206,900	100%	9,414	28,065
164	Construction Improvement Tax	476,020	267,613	111%	145,550	39%	122,063	598,083
209	Planning & Building Services	1,110,059	2,772,956	88%	3,284,114	92%	(511,158)	598,901
210	Alameda Free Library	6,637	3,753,643	NA	3,577,193	97%	176,450	183,087
210.1	Library Memorial	284,904	21,546	80%	65,993	62%	(44,448)	240,456
210.2	Adult Literacy	3,375	21,308	NA	19,567	NA	1,741	5,116
	Subtotal	294,916	3,796,497	102%	3,662,753	96%	133,743	428,659
211	Gas Tax	2,257,790	2,194,394	178%	949,863	43%	1,244,531	3,502,321
212	XIXB Transportation Improvement	-		0%		0%	0	-
213	Traffic Safety	7,180	12,732	10%	19,912	15%	(7,180)	0
215	County Measure B	676,521	134	-2%	19,739	40%	(19,873)	656,648
215.1	Measure B - Local Streets & Roads	3,164,209	1,597,060	157%	1,165,911	37%	431,149	3,595,358
	Measure B - Bicycle & Ped Imp	296,297	201,549	202%	225,290	NA	(23,741)	272,556

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

City of Alameda, California
 FY11-12 YTD Fund Balance Report - All Funds
 Through June 30, 2012

EXHIBIT 4

		FY11-12						FY11-12
		Actual	% of	Actual	% of	FY11-12	Available	
		Revenue at	Budget	Expense at	Budget	Net Change	Balance	
		06/30/11	06/30/12	06/30/12	06/30/12	06/30/12	06/30/12	
215.3	Measure B - Transbay Ferry	4,018	60	0%	4,078	NA	(4,018)	0
215.4	Measure B - Paratransit	74,382	158,673	107%	145,734	74%	12,939	87,321
	Subtotal	4,215,427	1,957,208	153%	1,560,752	43%	396,456	4,611,883
216	Tidelands	2,205,286	1,416,807	137%	661,793	53%	755,015	2,960,301
218	State COPS 09/10 to 10/11	-	191,094	79%	191,094	0%	0	-
218.08	State COPS Program 07-08	-	-	0%	-	0%	0	-
218.09	State COPS Program 08-09	-	-	0%	-	0%	0	-
218.10	State COPS Program 09-10	-	3,750	NA	3,750	0%	0	-
218.52	OTS Avoid the 21 (DUI)	-	-	0%	-	0%	0	-
218.53	Safe Trec DUI	-	-	0%	-	0%	0	-
218.602	JAG Prog 07-08	-	-	0%	-	0%	0	-
218.609	JAG Prog 08-09	-	-	0%	-	0%	0	-
218.610	JAG Prog 09-10	-	-	0%	-	0%	0	-
218.701	Abandoned Vehicle Abatement	71,613	80,681	81%	96,814	0%	(16,133)	55,481
218.702	Boat Enhancement	-	-	0%	-	0%	0	-
218.703	State Seat Belt Program 08	-	-	0%	-	0%	0	-
218.705	Maddie's Animal State Grant Fund	-	67,749	NA	67,436	0%	313	313
	Subtotal	71,613	343,275	NA	359,094	NA	(15,820)	55,793
219	Narcotics Asset Seizure	116,676	593	59%	26,183	NA	(25,590)	91,086
220	Fire Grants	-	3,854	1,149,231	88%	1,132,931	NA	16,300
221	Dwelling Unit	140,629	9,362	0%	4,412	4%	4,950	145,579
223	Parking In-Lieu	132,077	671	34%	72,786	48%	(72,115)	59,962
224	Parking Meter	2,603,890	699,685	113%	728,613	91%	(28,928)	2,574,962
224.1	Civic Center Garage	45,686	604,654	125%	490,864	86%	113,790	159,476
	Subtotal	2,649,576	1,304,339	NA	1,219,477	89%	84,863	2,734,439
225	TSM/TDM	139,268	23,727	109%	1,449	100%	22,279	161,547
226	Citywide Pavement Restoration	52,886	327	65%	-	0%	327	53,213

**City of Alameda, California
 FY11-12 YTD Fund Balance Report - All Funds
 Through June 30, 2012**

EXHIBIT 4

		FY11-12					FY11-12	FY11-12	
		Actual	% of	Actual	% of	FY11-12	Available		
		Revenue at	Budget	Expense at	Budget	Net Change	Balance		
		06/30/11	06/30/12	06/30/12	06/30/12	06/30/12	06/30/12		
227	Commercial Revitalization	744,185	340,340	233%	426,399	98%	(86,059)	658,126	
227.1	Theatre/Parking Structure Project	201,548	217,278	100%	190,703	100%	26,575	228,123	
	Subtotal	945,733	557,619	154%	617,102	99%	(59,483)	886,250	
228	Housing In-Lieu	718,226	538	10%	424,724	85%	(424,186)	294,040	
235	Home	-	1,774,288	104%	1,699,788	100%	74,500	74,500	
236	CDBG	-	9,201	1,848,852	55%	1,839,651	55%	9,201	0
236.1	CDBG Recovery Program	-	-	-	-	0	0	-	
236.2	CDBG Homeless Prevention	-	176,164	80%	176,164	80%	0	-	
	Subtotal	-	9,201	2,025,016	57%	2,015,815	57%	9,201	0
248	Home Repayment	623	1,346	99%	1,338	99%	8	631	
249	Rehab CDBG Housing Loan Program	433,415	245,517	104%	269,985	56%	(24,468)	408,947	
256	FISC Lease Revenue	852,347	1,024,266	92%	394,638	36%	629,628	1,481,975	
256.3	FISC / Catellus-Pro Alameda Landing	101,742	660	1%	3,185,153	NA	(3,184,493)	3,082,751	
	Subtotal	954,089	1,024,926	86%	3,579,790	86%	(2,554,865)	1,600,776	
259	Vehicle Registration AB434	46,056	284	71%		0%	284	46,340	
265	Housing Development-HA Reimb	968	32			0%	32	1,000	
265.1	HA Section 8 Projects	141,707	3,484	100%		0%	3,484	145,191	
	Subtotal	142,675	3,516	100%	-	0%	3,516	146,191	
266	Affordable Housing	181,149	306,741	3567%	59,321	35%	247,420	428,569	
267	Human Services	29,622	75,373	99%	80,405	85%	(5,033)	24,589	
268	Lead	1,848	57,561	32%	48,856	27%	8,705	10,553	
270	Solid Waste Surcharge	1,096,847	186,093	101%	166,130	76%	19,963	1,116,810	
273	Curbside Recycling	177,143	2,040	120%	4,733	6%	(2,693)	174,450	

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 Through June 30, 2012

EXHIBIT 4

		FY11-12					FY11-12	
		Actual	% of	Actual	% of	FY11-12	FY11-12	
		Revenue at	Budget	Expense at	Budget	Net Change	Available	
		06/30/11	06/30/12	06/30/12	06/30/12	06/30/12	Balance	
							06/30/12	
274	Waste Reduction Surcharge	1,544,894	311,559	75%	316,533	60%	(4,974)	1,539,920
274.1	City Waste Management Program	1,796,218	616,045	165%	299,788	59%	316,257	2,112,475
	Subtotal	3,341,112	927,605	118%	616,321	59%	311,284	3,652,396
275	Island City Maint 84-2	6,424	2,424			0%	(2,424)	4,000
275.1	Island City Maint 84-2 Z1	29,685	5,202	104%	2,601	11%	2,600	32,285
275.2	Island City Maint 84-2 Z2	39,634	19,139	101%	20,336	90%	(1,197)	38,437
275.3	Island City Maint 84-2 Z3	26,547	17,114	100%	17,173	89%	(58)	26,489
275.4	Island City Maint 84-2 Z4	1,820	60,428	100%	44,326	75%	16,102	17,922
275.5	Island City Maint 84-2 Z5	185,405	811,280	100%	749,766	94%	61,514	246,919
275.6	Island City Maint 84-2 Z6	571,020	362,515	101%	279,441	61%	83,074	654,094
275.7	Island City Maint 84-2 Z7	61,693	9,667	102%	5,633	17%	4,034	65,727
	Subtotal	922,228	1,282,921	100%	1,119,275	79%	163,646	1,085,874
276	Marina Cove Maint Dist 01-1	230,873	78,647	84%	113,341	NA	(34,694)	196,179
276.1	Reserve Marina Cove 01-01	184,423	27,323	106%		0%	27,323	211,746
	Subtotal	415,296	105,971	88%	113,341	NA	(7,370)	407,926
278	Bayport Municipal Svc Dist 03-1	1,864,009	523,138	105%	269,877	76%	253,261	2,117,270
279	Maintenance AD Administration	6,572	153,972	100%	116,972	76%	37,000	43,572
280	Athletic Trust	1,445,982	2,989,947	127%	2,325,918	100%	664,028	2,110,010
285	Public Art	83,195	9,613	687%	27,513	NA	(17,900)	65,295
286	Historical Advisory Board	6,079	1,173	59%		0%	1,173	7,252
287	Transportation Services	25,933	170,815	82%	170,815	81%	0	25,933
288	Vehicle Registration Fee	-	331,303			0%	331,303	331,303
814	Adam Street House	342,356	3,115	104%		0%	3,115	345,471
858	Alameda Reuse & Redevelop	7,188,309	13,400,862	95%	14,252,250	89%	(851,387)	6,336,922
876	Dike Maintenance	342,377	3,116	104%	-	0%	3,116	345,493
Total Special Revenue Funds (w/o CIC)		34,585,873	41,630,452	102%	41,288,239	80%	342,213	34,928,086

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		FY11-12					FY11-12	
		Actual	% of	Actual	% of	FY11-12	FY11-12	
		Revenue at	Budget	Expense at	Budget	Net Change	Available	
		06/30/11	06/30/12	06/30/12	06/30/12	06/30/12	Balance	
							06/30/12	
Former CIC Funds								
201	CIC-WECIP Redevelopment	685,667	2,043,438	59%	2,729,104	173%	(685,667)	0
201.11	2003 CIC Tax Allo 2003A1	48,365	2	17%	48,367	96734%	(48,365) -	0
201.13	2003 CIC Tax Allo 2003A2	2,913,721	171	21%	2,913,892	924%	(2,913,721) -	0
201.15	2003 CIC Tax Allo 2003B	131,360	9	43%	131,369	100%	(131,360) -	0
	Subtotal	3,779,113	2,043,619	59%	5,822,732	288%	(3,779,113) -	0
202	CIC-WECIP Low/Mod Housing	404,288	748,481	70%	1,152,769	98%	(404,288) -	0
203	CIC-BWIP Redevelopment	- 866,016	6,713,551	95%	5,847,536	169%	866,016 -	0
203.1	CIC-Bayport Redevelopment	3,440,699	1,360,866	48%	4,801,565	NA	(3,440,699)	-
	Subtotal	2,574,683	8,074,418	82%	10,649,101	170%	(2,574,683) -	0
256.1	FISC/Catellus BAYPORT	185,569	-	0%	185,569	NA	(185,569)	-
204	CIC-BWIP Low/Mod Housing	2,672,392	48,238	4%	2,720,630	99%	(2,672,392)	0
204.1	CIC-Bayport Low/Mod Housing	771,905	-	0%	771,905	NA	(771,905)	-
204.4	CIC-BWIP Hsg 2002 Bond Proceed	3,946	20	68%	3,966	0%	(3,946)	0
204.6	CIC-AUSD Housing	4,556,641	23,612	79%	4,580,253	0%	(4,556,641)	-
	Subtotal	8,004,884	71,871	5%	8,076,755	294%	(8,004,884)	
	Subtotal Merged Area	11,300,784	8,894,778	72%	20,195,563	196%	(11,300,785)	
205	CIC-APIP Redevelopment	- 1,764,464	1,842,978	955%	78,514	42%	1,764,464	0
206	CIC-APIP Low/Mod Housing	401,407	31,579	3158%	432,985	1977%	(401,407)	0
	Subtotal	- 1,363,057	1,874,557	966%	511,499	246%	1,363,057	0
Total Former CIC Funds		13,585,480	12,812,945	80%	26,398,426	212%	(13,585,480) -	0
Total Special Revenue Funds		48,171,353	54,443,398	96%	67,686,665	106%	(13,243,268)	34,928,085

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		FY11-12						
		Actual	% of	Actual	% of	FY11-12	FY11-12	
		Revenue at	Budget	Expense at	Budget	Net Change	Available	
		06/30/11	06/30/12	06/30/12	06/30/12	06/30/12	Balance	
							06/30/12	
Capital Project Funds								
310	Capital Improvement Project	3,449,801	7,535,009	34%	7,361,394	33%	173,615	3,623,416
310.05	CIP Administration	236,750	4,039,754	88%	3,573,140	66%	466,614	703,364
310.1	FISC Catellus Traffic Fee	173,469	2,265	227%	-	0%	2,265	175,734
310.2	Capital Improv. Project Discretionary	2,815,758	-		2,556,335	100%	(2,556,335)	259,423
	Subtotal	6,675,778	11,577,028	44%	13,490,869	44%	(1,913,841)	4,761,937
312	Marina Village AD 89-1	2,678,119	24,636	985%	108,249	NA	(83,613)	2,594,506
313	Harbor Bay AD 92-1	448,218	-	0%	-	0%	0	448,218
315	Measure WW (EBRPD)	-	200,000	25%	200,000	25%	0	-
317	Library Construction	22,666	140	14%	-	0%	140	22,806
318	Open Space Improvement	348,505	2,672	53%	55,991	19%	(53,319)	295,186
318.1	Open Space Maintenance	31,375	26,326	66%	-	0%	26,326	57,701
325	2011 CIC Housing Bond Const.	8,600,031	72,071	NA	8,672,102	101%	(8,600,031)	0
328	2003 AP Rev Bond Project	24,007	102	31%	24,109	11%	(24,007) -	0
340.11	CDF-WE Traffic Safety	1,618,071	326,490	98%	863,840	57%	(537,350)	1,080,721
340.12	CDF-WE Parks & Recreation	83,744	1,094	137%	-	0%	1,094	84,838
340.13	CDF-WE Public Facilities	53,017	1,271	149%	-	0%	1,271	54,288
340.14	CDF-WE Public Safety	675	525	99%	-	0%	525	1,200
340.21	CDF-NW Traffic Safety	455,970	9,383	42%	-	0%	9,383	465,353
340.22	CDF-NW Parks & Recreation	215,931	6,735	29%	-	0%	6,735	222,666
340.23	CDF-NW Public Facilities	48,890	1,305	33%	-	0%	1,305	50,195
340.24	CDF-NW Public Safety	5,579	74	5%	-	0%	74	5,653
340.31	CDF-CEE Traffic Safety	761,090	9,941	136%	-	0%	9,941	771,031
340.32	CDF-CEE Parks & Recreation	27,665	366	20%	-	0%	366	28,031
340.33	CDF-CEE Public Facilities	31,753	415	74%	-	0%	415	32,168
340.34	CDF-CEE Public Safety	4,349	339	261%	-	0%	339	4,688
340.41	CDF-BF Traffic Safety	16,927	223	223%	-	0%	223	17,150
340.42	CDF-BF Parks & Recreation	52,907	691	138%	-	0%	691	53,598

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		FY11-12					FY11-12	FY11-12
		Actual	% of	Actual	% of	FY11-12	Available	
		Revenue at	Budget	Expense at	Budget	Net Change	Balance	
		06/30/11	06/30/12	06/30/12	06/30/12	06/30/12	06/30/12	
340.43	CDF-BF Public Facilities	10,511	137	275%	-	0%	137	10,648
340.44	CDF-BF Public Safety	15,653	204	4088%	-	0%	204	15,857
	Subtotal	3,402,732	359,194	90%	863,840	57%	(504,646)	2,898,086
350	Transportation Improvement	2,021,443	562,698	111%	500,216	100%	62,482	2,083,925
351	Urban Runoff	7,367,669	3,062,552	94%	2,662,983	40%	399,569	7,767,238
Total Capital Project Funds		31,620,543	15,887,419	50%	26,578,360	54%	(10,690,940)	20,929,603
Debt Service Funds								
<i>City Funds:</i>								
421	Debt Svc Library Bond 2003	201,835	643,292	94%	691,037	101%	(47,745)	154,090
422	Debt Svc HUD 108	564,297	444,694	100%	512,695	100%	(68,001)	496,296
423	Debt Svc 2008 Refin Project COP	292,903	588,855	100%	616,076	100%	(27,221)	265,682
464	Debt Svc Refin City Hall 2002	830,969	829,490	100%	830,408	100%	(918)	830,051
	Subtotal	1,890,004	2,506,331	98%	2,650,216	100%	(143,885)	1,746,119
<i>CIC Funds:</i>								
425	Debt Svc CIC 2011 Hsg Bond	1,112,696	546,356	NA	1,659,052	304%	(1,112,696)	0
462	Debt Svc CIC Sub Bond	619,419	308,291	100%	927,710	100%	(619,419) -	0
465	Debt Svc 2003 Tax Allo Refd BWIP	1,736,498	1,263,100	85%	2,999,598	779%	(1,736,498)	0
466	Debt Svc 2003 CIC Tax Alloc Bd	4,991,802	1,363,520	98%	6,355,323	472%	(4,991,802) -	0
468	Debt Svc 2003 AP Rev Bond	625,331	1,581	105%	331,010	96%	(329,429)	295,902
	Subtotal	9,085,746	3,482,848	93%	12,272,693	346%	(8,789,845)	295,901
Total Debt Service Funds		10,975,750	5,989,179	95%	14,922,909	241%	(8,933,730)	2,042,020

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		FY11-12					FY11-12	
		Actual	% of	Actual	% of	FY11-12	FY11-12	
		Revenue at	Budget	Expense at	Budget	Net Change	Available	
		06/30/11	06/30/12	06/30/12	06/30/12	06/30/12	Balance	
							06/30/12	
Enterprise Funds								
601	Golf Course	691,046	4,019,089	NA	4,008,502	109%	701,633	
602	Sewer Service	12,309,946	11,188,256	98%	12,298,266	49%	11,199,936	
602.1	Sewer Replacement Fund	2,093,911	26,513	3%	-	0%	2,120,424	
621	Ferry Service	-	1	NA	-	0%	1	
621.1	Harbor Bay Ferry (East)	-	869	NA	869	NA	-	
621.2	Alameda/Oakland Ferry (West)	-	434,585	97%	434,585	97%	-	
	Subtotal	-	435,455	97%	435,454	97%	1	
Total Enterprise Funds		15,094,903	15,669,312	95%	16,742,222	57%	14,021,993	
Internal Service Funds								
701	Equipment Replacement	2,962,010	567,904	109%	10,696	14%	3,519,217	
701.5	Cable Franchise Equip Replacement	44,683	136,324	78%	86,892	50%	94,114	
702	Central Stores	40,333	149,192	77%	105,404	52%	84,121	
703	Fleet Maintenance	88,505	1,695,228	111%	1,534,984	100%	248,749	
704	Technology Services	487,205	2,282,790	128%	1,611,413	84%	1,158,582	
704.1	Technology Replacement Fund	225,971	167	N/A	225,971	NA	167	
706	Facility Maintenance	60,798	988,673	131%	613,130	75%	436,341	
706.1	Facility Main Replacement Fund	60,798	173	NA	60,798	NA	173	
	Subtotal	121,596	988,846	131%	673,928	82%	436,514	
711	Workers' Comp Self Insurance	683,832	4,668,744	NA	2,166,366	78%	3,186,210	
712	Risk Management	792,090	2,813,972	NA	2,067,748	83%	1,538,314	
715	Unemployment Insurance	4,284	424,312	100%	220,975	52%	207,621	
720	OPEB	174	2,670,255	100%	2,442,785	92%	227,644	
Total Internal Service Funds		5,450,683	16,397,733	117%	11,147,163	85%	10,701,253	

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		FY11-12					FY11-12	
		Actual	% of	Actual	% of	FY11-12	FY11-12	
		Revenue at	Budget	Expense at	Budget	Net Change	Available	
		06/30/11	06/30/12	06/30/12	06/30/12	06/30/12	Balance	
							06/30/12	
Trust & Agency Funds								
801	Police/Fire Pension 1079	-	1,914,176	95%	1,913,783	95%	394	394
802	Police/Fire Pension 1082	477	44,400	100%	44,353	100%	47	524
823	Waste Management JRRRC	-	-	0%	-	0%	0	-
832	Debt Svc Marina Cove AD 89-1	4,360,789	2,290,492	63%	2,152,618	101%	137,874	4,498,663
835	1998 Revenue Bond Debt (Harbor Bay)	13,689,916	136,230	227%	12,942,523	463%	(12,806,292)	883,624
836	1999 Revenue Bond Debt (Marina Cv)	-	-	0%	-	0%	0	-
860	Debt Service - AD CFD # 1	2,314,294	1,469,456	NA	1,435,813	102%	33,643	2,347,937
861	Debt Service - AD CFD # 2	914,216	251,749	128%	209,494	100%	42,256	956,472
Total Trust & Agency Funds		21,279,692	6,106,505	85%	18,698,583	218%	(12,592,078)	8,687,614
CITY GRAND TOTAL		155,368,301	187,086,384	92%	228,125,349	94%	(41,038,965)	114,329,336
SUCCESSOR AGENCY								
207	RPTFF Distribution Fund		7,207,067		6,560,291		646,776	646,776
207.1	Trust Fund BayPort		579,583				579,583	579,583
207.2	CIC Trst Fund Adm		353,395		353,752		(357)	(357)
207.3	CIC Trust Non-HSGING Program		10,311,885		3,011,737		7,300,148	7,300,148
207.4	CIC Trust Unspent Bond Proceeds		3,884,860		1,252,193		2,632,667	2,632,667
208	CIC HSG Trust Fund		2,325,485		2,306,029		19,456	19,456
208.1	CIC AUSD Housing Trust Fund		57,693		57,693		0	0
325.1	2011 CIC Housing Bond Trust		74,326		64,511		9,815	9,815
425.1	Debt Svc CIC 2011 Hsg Trust	-	1,546,022		11,061,221		(9,515,199)	(9,515,199)
462.1	Debt Svc CIC Sub Bond Trust		7,572		27,164		(19,592)	(19,592)
465.1	Debt Svc 2003 Tax Allo Trust		2,621,075		17,176,667		(14,555,592)	(14,555,592)
466.1	Debt Svc 2003 CIC Tax Alloc Trust		6,467,940		48,227,047		(41,759,107)	(41,759,107)
Total Successor Agency		-	35,436,902		90,098,304		(54,661,402)	(54,661,402)