

CITY OF ALAMEDA

Memorandum

To: Honorable Mayor and
Members of the City Council

From: John A. Russo
City Manager

Date: March 18, 2014

Re: Accept the Second Quarter Financial Report for the Period Ending
December 31, 2013 (City and City as Successor to the Community
Improvement Commission)

Approve Mid Year Budget Adjustments to the Fiscal Year 2013-14
Budget

BACKGROUND

The second quarter's financial reports on all City funds have been completed, based upon actual revenues and expenditures through December 31, 2013. Quarterly reports include financial information for all City funds presented as follows:

- *Exhibit 1* details General Fund actual revenues by major category through December 31, 2013 and 2012
- *Exhibit 2* details General Fund actual expenditures by major department through December 31, 2013 and 2012
- Exhibit 3 details actual expenditures for the City's capital and maintenance projects through December 31, 2013
- *Exhibit 4* outlines by fund revenues, expenditures and changes in current available fund balance as of December 31, 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 December 31, 2013, were \$34.7 million, or 47% of the FY13-14 budget. Actual expenditures were \$34.3 million, or 46% 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.

Sales Taxes are higher than the same period in the prior fiscal year due to a continued recovery of the economy and timing differences in the receipt of these revenues. Motor Vehicle In Lieu Taxes are lower than the same period in the prior fiscal year due to timing differences in the receipt of these taxes between the two fiscal years. Transfer and Transient Occupancy Taxes are higher over the prior year due to an increase in the number and valuation of residential sales transactions in the City.

Business License Tax revenues are ahead of projections resulting from new collection methods implemented by the Finance Department and a continued recovery in the economy. Departmental Revenues are higher than in the prior year due to increased revenues received from the City's Basic Life Services Program, Ambulance Program and Traffic Citations. Interest and Rental Income are less than the prior year due to timing differences in the receipt of this income and a continued drop in interest rates on the City's investment portfolio. Transfers In are higher than in the prior year due to scheduled transfers approved as part of the City's FY 13-14 budget.

General Fund expenditures by major department are summarized in Exhibit 2 and include actual expenditures at December 31, 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 December 31, 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 December 31, 2013, for this fund group totaled \$19.5 million (51% of budget); actual expenses totaled \$14.9 million (34% 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 \$5.7 million (29% of budget) and expenditures of \$8.6 million (36% of budget) at December 31, 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 December 31, 2013. The available fund balances of all debt service funds was approximately \$1.2 million as of December 31, 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 consists of the City's Sewer Fund, requires proprietary fund balance reporting that includes cash, reserves, fixed assets and related long-term debt of the fund. Exhibit 4 includes the available reserves (excluding fixed assets and related long-term debt) for the sewer fund. The aggregate available reserve balance at December 31, 2013 for the Sewer Fund was \$27.9 million, which includes \$9 million of unspent bond proceeds allocated for approved sewer improvement projects. 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 \$16.4 million as of December 31, 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 \$91 million as of January 1, 2013) outstanding as of the end of FY12-13.

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 December 31, 2013 was \$5.6 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 December 31, 2013 was approximately \$56.1 million, which reflects bonded debt outstanding of approximately \$65 million, to be paid from future tax increment revenue.

PROPOSED MID YEAR BUDGET ADJUSTMENTS

Staff has reviewed the City's financial statements and are proposing the following mid year budget adjustments to account for unanticipated events not accounted for in the City's adopted budget for Fiscal Year 2013-14

General Fund

(Revenue Adjustments - \$1 million, Expenditure Adjustments - \$792,000)

- A one million dollar increase in the City's property tax budget to account for one-time property tax monies received as a pass through from the Successor Agency, as the Agency was able to use reserves to satisfy most of its debt obligations for the first half of Fiscal Year 2013-14
- A \$644,000 increase in personnel budgets to account for salary and benefit costs for three new positions approved by Council during the Fiscal Year; Assistant Economic Development Director, Economic Development Manager and Administrative Services Director.
- Park Maintenance (Program 51210) will need a budget adjustment for its water line item budget of \$66,000. The City's Parks and Recreation Director notes that the Park Maintenance water utilities budget has not kept pace with the water increases from East Bay Municipal Utilities District of 6% - 9.75% annually since 2011. While Parks staff has continued to reduce water usage each year, the total cost has continued to rise.

In addition, this year's drought created an increased amount of water usage. Normally, ARPD drastically reduces park irrigation from October to March due to

rains and lower temperatures. However, due to no rain and unseasonably warmer temperatures, parks have been watered much more than normal during this time period.

ARPD has implemented a 20% water reduction but the total water costs are still anticipated to exceed the budget. The watering schedules have been reduced and park grass will be browner in the coming months. The ARPD Parks Manager is now Bay-Friendly certified and he is employing these methods as it is financially feasible. The Recreation Fund 280 is subsidizing \$35,000 for new irrigation controllers at Krusi and Leydecker Parks plus soil conditioners at all parks to increase turf water retention. This is funded by cell tower and field rental revenues and will provide long-term water reductions.

- A \$45,000 transfer to the Community Development Fund (Fund 209) to reimburse this fund for anticipated one-time fee waivers on housing rehabilitation projects
- A \$37,000 increase in the fuel budget for the fire department to account for additional fuel costs related to the new fire boat and apparatus, as well as a increase in the volume of service calls.

Other Funds

- A \$3 million CIP budget to reflect bond proceeds received from the 2013 COPS and GO refinancing for the construction of the new EOC Center (Fund 319).
- A \$352,000 transfer from the City's Recreation Fund (Fund 280) to the CIP Fund to provide additional funding for the Encinal Swim Center Renovation (Project Number 91313), increasing the City's total contribution for this project to \$750,000.
- An allocaion of \$136,000 of Dwelling Unit Tax funds (Fund 221) to fund a portion of the Estuary Park CIP Project 91311.

FINANCIAL IMPACT

The FY13-14 second 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 December 31, 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 December 31, 2013 (City and City as Successor to the Community Improvement Commission).

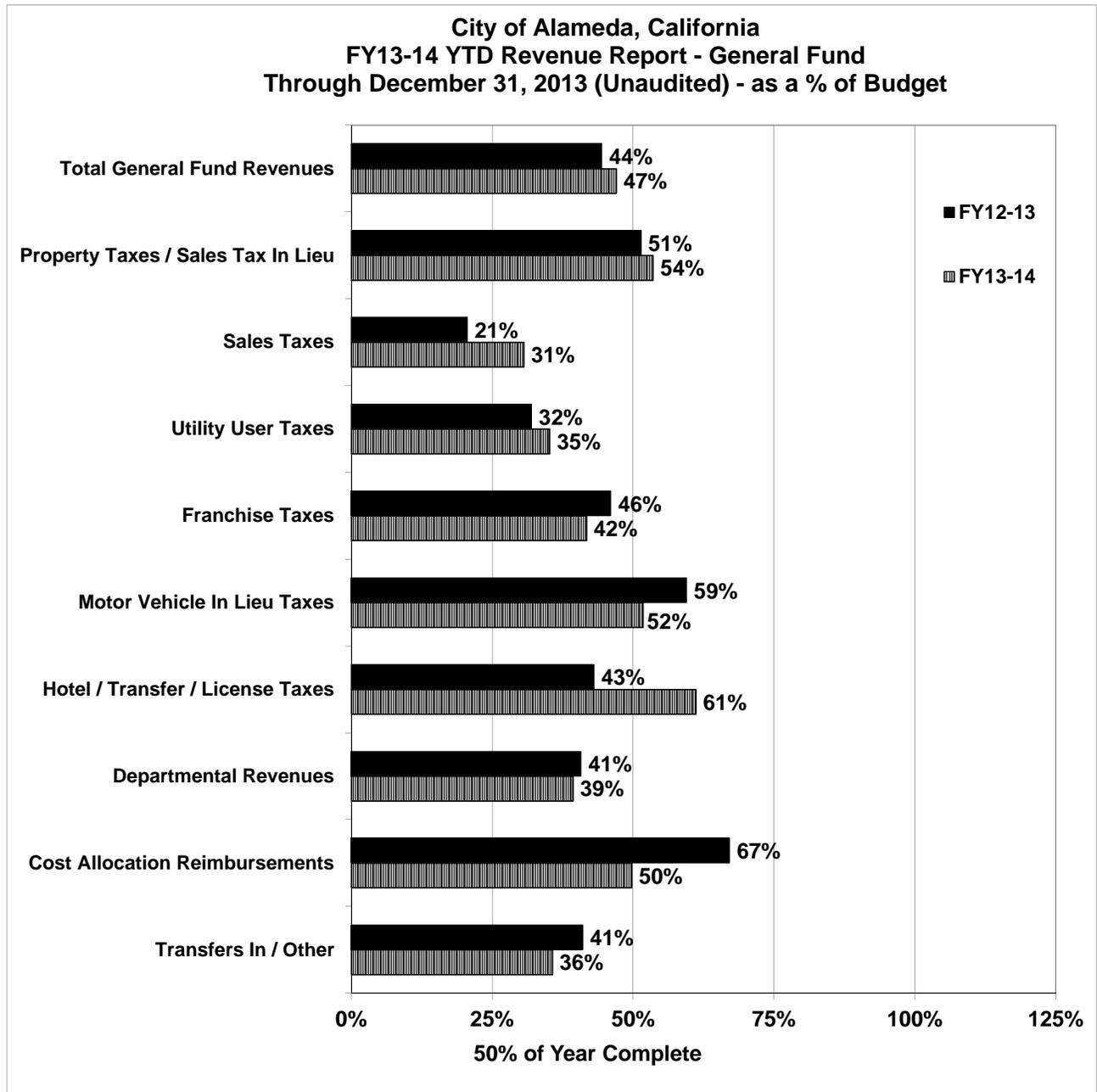
Approve Mid Year Budget Adjustments to the Fiscal Year 2013-14 Budget

Respectfully submitted,

Fred Marsh
Finance Director

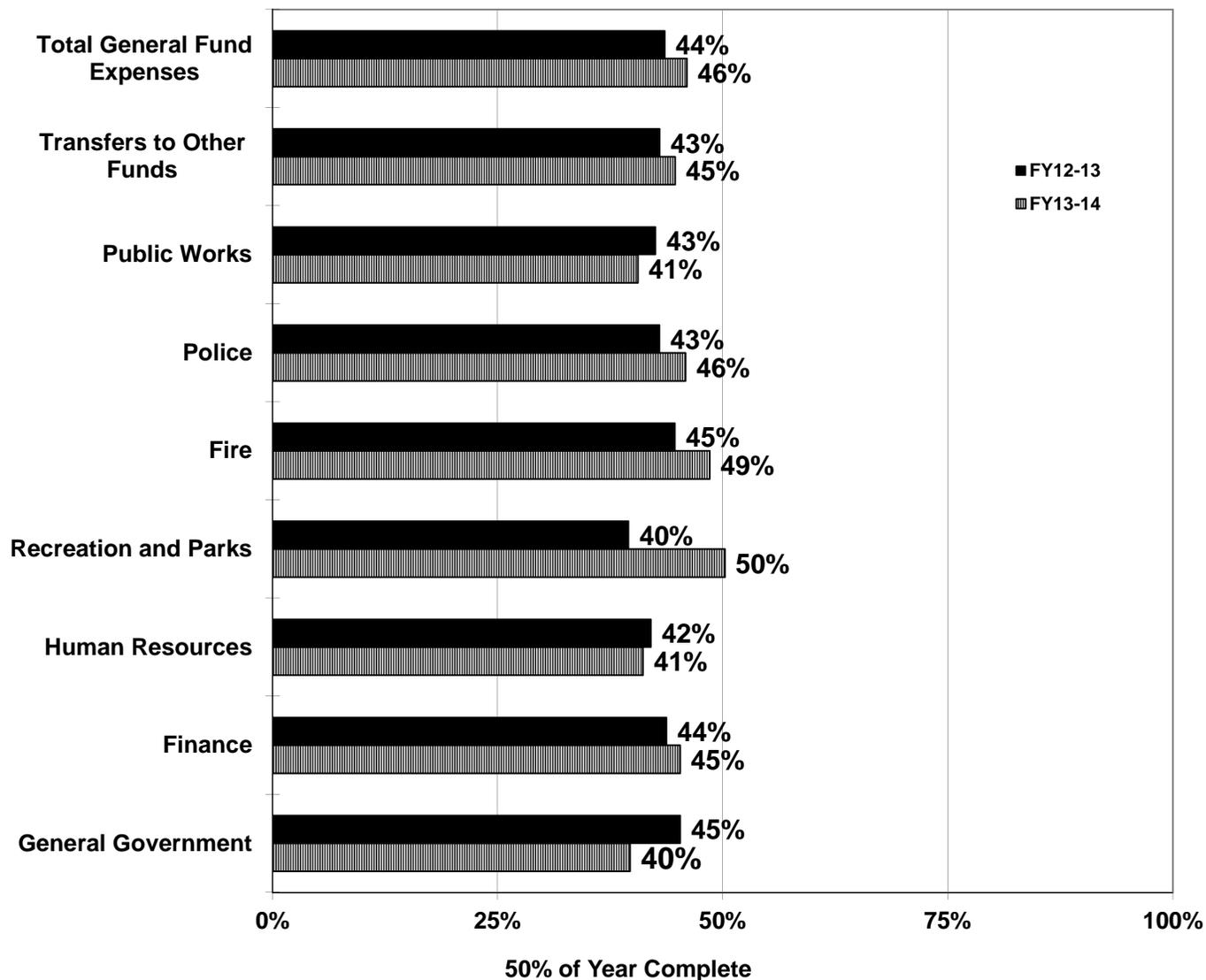
By: Brad Farmer, Finance Supervisor

- 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



	FY13-14 Budget	FY13-14 YTD Actual	% of Budget	FY12-13 YTD Actual	% of Actual for FY 2012-13
Property Taxes / Sales Tax In Lieu	23,274,000	12,458,258	54%	11,860,656	51%
Sales Taxes	5,594,000	1,711,438	31%	1,107,300	21%
Utility User Taxes	8,699,000	3,059,191	35%	2,907,984	32%
Franchise Taxes	7,448,000	3,106,322	42%	3,307,017	46%
Motor Vehicle In Lieu Taxes	6,041,000	3,125,163	52%	3,508,684	59%
Transfer / Transient Occupancy Tax	6,823,000	3,485,686	51%	2,213,624	32%
Business License Taxes	1,625,000	1,677,392	103%	1,550,948	88%
Departmental Revenues	7,182,000	2,822,645	39%	3,922,978	41%
Cost Allocation Reimbursements	4,948,000	2,459,589	50%	1,019,106	67%
Interest and Rental Income	1,239,000	341,051	28%	557,242	44%
Other Revenues	10,000	14,876	149%	-	0%
Transfers In	1,049,000	463,958	44%	318	0%
Total General Fund Revenues	73,932,000	34,725,569	47%	31,955,857	44%

City of Alameda, California
FY13-14 YTD Expenditure Report - General Fund
Through December 31, 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>
City Council	314,000	140,685	45%	153,060
City Attorney	1,667,000	720,466	43%	667,821
City Clerk	476,000	247,192	52%	243,479
City Manager	2,101,000	921,704	44%	1,000,615
Non Departmental	778,000	88,280	11%	213,147
Total General Government	<u>5,336,000</u>	<u>2,118,326</u>	<u>40%</u>	<u>2,278,122</u>
Finance	2,166,000	1,014,355	47%	909,974
Human Resources	820,000	337,275	41%	454,277
Total Administrative Services	<u>2,986,000</u>	<u>1,351,630</u>	<u>45%</u>	<u>1,364,251</u>
Recreation and Parks	2,262,560	1,136,575	50%	1,361,881
Fire	24,287,000	11,793,014	49%	10,437,428
Police	27,596,000	12,655,730	46%	11,638,274
Public Works/Central Services	3,708,000	1,504,762	41%	1,318,978
Transfers to Other Funds	8,389,000	3,750,024	45%	2,708,336
Total Other	<u>66,242,560</u>	<u>30,840,104</u>	<u>47%</u>	<u>27,464,897</u>
Total General Fund Expenses	<u>74,564,560</u>	<u>34,310,060</u>	<u>46%</u>	<u>31,107,270</u>

City of Alameda, California
 FY13-14 YTD Capital and Maintenance Project Report
 Through December 31, 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		47,000	-
91122	Fire Sta 2 HVAC System	150,000		150,000	-
91133	Fire Sta 2 Driveway	75,000		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 December 31, 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		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		250,000	-
91306	Grand St/Wood School Crossing	308,000	5,996	302,004	2%
91308	Police Dept Duct/Vent	45,000		45,000	-
91309	Beltline Devt Ph 1 Design	200,000		200,000	-
91311	Estuary Park Field Design	66,000		66,000	-
91313	EHS/AHS Swim Centers Renovation	398,000		398,000	-
91316	Fire Sta 4 Laundry Room	6,000		6,000	-
91318	Fernside Traffic Calming	60,000		60,000	-
91319	Otis Drive Traffic Calming	66,000		66,000	-
91320	Fire Sta 2 HVAC Ph 1	73,000		73,000	-
91321	Fleet Eye Wash Station	29,000		29,000	-
91322	Police Dept HVAC Ph 1	88,000		88,000	-
91334	Marina Village Park Renovation	581,000		581,000	-
91336	Library Hand Dryers	38,000		38,000	-
91337	Library Air Condition Unit	150,000		150,000	-
91342	Parking Study	100,000		100,000	-
91344	Emerg Ops Center/Fire Sta 3	100,000		100,000	-
91345	Singleton/Main Sign Modifications	30,000		30,000	-
91346	Golf Course Renovation	1,000,000		1,000,000	-
91405	Marina Village Pier Repair	473,000		473,000	-

City of Alameda, California
 FY13-14 YTD Capital and Maintenance Project Report
 Through December 31, 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				-
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		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		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	17,669,619	5%

City of Alameda, California
 FY13-14 YTD Capital and Maintenance Project Report
 Through December 31, 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		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		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 December 31, 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	3,250,304	5%

City of Alameda, California
 FY13-14 YTD Fund Balance Report - All Funds
 Through December 31, 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	12/31/13		12/31/13		12/31/13	12/31/13	
General Fund									
001	20% of Expenditures Policy	14,297,332	34,725,569	47%	34,310,060	46%	415,509	14,712,841	
	Amount in excess of Reserve policy	6,888,351					-	6,888,351	
	Loans Receivable from AMP	2,200,000					-	2,200,000	
	Deposit with ABAG	44,931					-	44,931	
115	Housing	49,887					-	49,887	
117	AMP	12,513					-	12,513	
	Total	23,493,014	34,725,569	47%	34,310,060	46%	415,509	23,908,523	
Special Revenue Funds									
161	Police/Fire Construction Impact Fees	28,734	118,489	51%	-	0%	118,489	147,223	
164	Construction Improvement Tax	616,390	91,908	52%	-	0%	91,908	708,298	
209	Community Development	556,361	1,128,347	32%	1,439,126	40%	(310,779)	245,582	
210	Alameda Free Library	799,168	1,919,991	53%	1,633,185	44%	286,805	1,085,973	
210.1	Library Memorial	233,353	10,631	99%	16,315	18%	(5,684)	227,669	
210.2	Adult Literacy	5,437	10,027	40%	10,057	36%	(30)	5,407	
	Subtotal	1,037,958	1,940,648	53%	1,659,557	44%	281,091	1,319,049	
211	Gas Tax	3,982,684	933,147	49%	362,260	16%	570,887	4,553,571	
215	County Measure B	639,372	1,213	32%	-	0%	1,213	640,585	
215.1	Measure B - Local Streets & Roads	2,871,539	413,024	26%	-	0%	413,024	3,284,563	
215.2	Measure B - Bicycle & Ped Improvements	44,160	53,984	26%	-	0%	53,984	98,144	
215.4	Measure B - Paratransit	92,331	41,599	26%	-	0%	41,599	133,930	
	Subtotal	3,647,402	509,820	26%	-	0%	509,820	4,157,222	
216	Tidelands	2,938,578	316,995	39%	268,224	18%	48,771	2,987,349	
218	State COPS	-	374,406	NA	119,843	NA	254,564	254,564	
218.701	Abandoned Vehicle Abatement	34,848	22,319	22%	45,545	46%	(23,226)	11,622	
218.705	Maddie's Animal State Grant Fund	314	0	NA	314	NA	(314)	-	
	Subtotal	35,162	396,726	122%	165,701	83%	231,024	266,186	
219	Narcotics Asset Seizure	42,088	79	43%	1,531	8%	(1,452)	40,636	
220	Fire Grants	25,771	429,398	35%	637,697	53%	(208,299)	(182,528)	
221	Dwelling Unit	66,818	128	1%	-	0%	128	66,946	
222	Cable Franchise Operation	-	-	0%	-	0%	-	-	
223	Parking In-Lieu	58,626	111	53%	1,140	NA	(1,029)	57,597	

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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	12/31/13		12/31/13		12/31/13	12/31/13	
224	Parking Meter	2,923,697	401,730	41%	242,832	21%	158,898	3,082,595	
224.1	Civic Center Garage	214,570	217,972	32%	121,519	17%	96,453	311,023	
	Subtotal	3,138,267	619,703	37%	364,351	19%	255,351	3,393,618	
225	TSM/TDM	93,306	1,871	12%	1,062	3%	809	94,115	
226	Citywide Pavement Restoration	53,615	102	32%	-	0%	102	53,717	
227	Commercial Revitalization	1,012,887	93,614	25%	131,575	37%	(37,961)	974,926	
227.1	Theatre/Parking Structure Project	250,965	108,112	49%	98,450	50%	9,662	260,627	
	Subtotal	1,263,852	201,726	34%	230,025	42%	(28,299)	1,235,553	
228	Housing In-Lieu	232,143	95,054	NA	139,334	79%	(44,280)	187,863	
235	Home	-	-	0%	3,228	2%	(3,228)	(3,228)	
236	CDBG	-	328,025	29%	486,147	44%	(158,122)	(158,122)	
248	Home Repayment	635	52,007	NA	52,007	200%	-	635	
249	Rehab CDBG Housing Loan Program	585,319	78,640	57%	133,075	89%	(54,435)	530,884	
256	FISC Lease Revenue	2,502,622	493,117	49%	214,549	23%	278,568	2,781,190	
256.3	FISC / Catellus-Pro Alameda Landing	(3,159,785)	3,204,530	NA	463,948	NA	2,740,582	(419,203)	
	Subtotal	(657,163)	3,697,647	NA	678,497	58%	3,019,150	2,361,987	
259	Vehicle Registration AB434	46,690	89	32%	-	0%	89	46,779	
266	Affordable Housing	356,231	1,882	4%	65,809	30%	(63,928)	292,303	
267	Human Services	20,768	22,138	33%	28,212	37%	(6,074)	14,694	
268	Lead	9,163		0%	32,118	85%	(32,118)	(22,955)	
270	Solid Waste Surcharge	1,091,093	75,016	41%	49,798	14%	25,218	1,116,311	
273	Curbside Recycling	172,787	2,230	NA	-	0%	2,230	175,017	
274	Waste Reduction Surcharge	1,384,345	56,382		112,393	21%	(56,011)	1,328,334	
274.1	City Waste Management Program	1,896,914	160,728	44%	240,088	37%	(79,361)	1,817,553	
	Subtotal	3,281,259	217,110	35%	352,482	30%	(135,372)	3,145,887	
275.1	Island City Maint 84-2 Z1	34,410	2,465	49%	1,803	24%	662	35,072	
275.2	Island City Maint 84-2 Z2	37,016	9,375	49%	8,975	23%	400	37,416	
275.3	Island City Maint 84-2 Z3	25,926	8,616	51%	7,644	25%	973	26,899	
275.4	Island City Maint 84-2 Z4	28,747	29,619	49%	21,455	32%	8,164	36,911	
275.5	Island City Maint 84-2 Z5	337,921	407,989	48%	406,378	47%	1,611	339,532	
275.6	Island City Maint 84-2 Z6	653,710	182,506	49%	114,623	15%	67,883	721,593	

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		FY13-14					FY12-13	FY13-14 Available
		Available	Actual Revenue	% of	Actual	% of	Net Change	Balance
		Fund Balance	at	Budget	Expense at	Budget	12/31/13	12/31/13
		06/30/13	12/31/13		12/31/13			
275.7	Island City Maint 84-2 Z7	74,595	4,569	51%	277	1%	4,292	78,887
	Subtotal	1,192,325	645,139	48%	561,155	31%	83,984	1,276,309
276	Marina Cove Maint Dist 01-1	195,937	46,728	49%	55,005	33%	(8,277)	187,660
276.1	Reserve Marina Cove 01-01	212,985	406	2%	-	0	406	213,391
	Subtotal	408,922	47,134	41%	55,005	33%	(7,870)	401,052
278	Bayport Municipal Svc Dist 03-1	2,407,516	289,398	57%	303,780	34%	(14,383)	2,393,134
279	Maintenance AD Administration	87,596	76,313	50%	61,203	40%	15,110	102,706
280	Recreation Fund	1,688,463	1,746,838	50%	1,764,631	42%	(17,793)	1,670,670
280.1	Mastick Sr. Center Trust	758,051	16,817	NA	10,573	0%	6,243	764,294
280.2	Mastick Advisory Board	-	7,605	NA	-	0%	7,605	7,605
280.5	Golf Course	-	95,904	12%	58,738	4%	37,166	37,166
285	Public Art	63,679	120	1%	1,422	47%	(1,302)	62,377
286	Historical Advisory Board	9,312	18	1%	-	0%	18	9,330
287	Transportation Services	25,999	6,650	3%	57,040	28%	(50,390)	(24,390)
288	Vehicle Registration Fee	644,149	109,758	41%	-	0%	109,758	753,907
601	Golf Course	848,025	-	0%	-	0%	-	848,025
814	Adam Street House	347,072	661	32%	-	0%	661	347,734
858	Alameda Reuse & Redevelop	2,905,285	5,234,036	44%	4,955,587	40%	278,449	3,183,734
876	Dike Maintenance	347,095	661	32%	-	0%	661	347,757
FEMA11	FEMA 2011	700	-	0%	-	0%	-	700
Total Special Revenue Funds		34,458,729	19,536,086	51%	14,980,516	34%	4,555,570	39,014,298
Capital Project Funds								
310	Capital Improvement Project	3,835,821	894,422	8%	5,473,438	50%	(4,579,015)	(743,194)
310.05	CIP Administration	285,050	725,364	13%	1,739,162	32%	(1,013,798)	(728,748)
310.1	FISC Catellus Traffic Fee	177,061	337	25%	-	0%	337	177,398
310.2	Capital Improv. Project Discretionary	260,889	497	NA	-	0%	497	261,386
	Subtotal	4,558,821	1,620,620	10%	7,212,599	44%	(5,591,979)	(1,033,158)
312	Marina Village AD 89-1	2,599,563	4,951	40%	1,447	0%	3,504	2,603,067
313	Harbor Bay AD 92-1	374,481	102	5%	1,770	0%	(1,668)	372,813
317	Library Construction	17,464	33	24%	-	0%	33	17,497
318	Open Space Improvement	373,264	17,206	NA	-	0%	17,206	390,470
318.1	Open Space Maintenance	84,307	12,864	39%	-	0%	12,864	97,171
319	Emergency Response Center	-	3,000,000	NA	-	0%	3,000,000	3,000,000

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		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	12/31/13		12/31/13		12/31/13	12/31/13	
340.11	CDF-WE Traffic Safety	1,406,035	2,677	67%	-	0%	2,677	1,408,712	
340.12	CDF-WE Parks & Recreation	85,478	163	56%	-	0%	163	85,641	
340.13	CDF-WE Public Facilities	54,698	104	10%	-	0%	104	54,802	
340.14	CDF-WE Public Safety	1,209	2	0%	-	0%	2	1,211	
340.21	CDF-NW Traffic Safety	505,560	963	16%	-	0%	963	506,523	
340.22	CDF-NW Parks & Recreation	224,348	427	7%	-	0%	427	224,775	
340.23	CDF-NW Public Facilities	51,908	99	10%	-	0%	99	52,007	
340.24	CDF-NW Public Safety	6,867	13	1%	-	0%	13	6,880	
340.31	CDF-CEE Traffic Safety	776,854	1,480	30%	-	0%	1,480	778,334	
340.32	CDF-CEE Parks & Recreation	28,243	54	NA	-	0%	54	28,297	
340.33	CDF-CEE Public Facilities	32,412	62	NA	-	0%	62	32,474	
340.34	CDF-CEE Public Safety	4,723	9	NA	-	0%	9	4,732	
340.41	CDF-BF Traffic Safety	17,280	33	NA	-	0%	33	17,313	
340.42	CDF-BF Parks & Recreation	54,003	103	10%	-	0%	103	54,106	
340.43	CDF-BF Public Facilities	10,728	20	NA	-	0%	20	10,748	
340.44	CDF-BF Public Safety	15,977	30	NA	-	0%	30	16,007	
	Subtotal	3,276,323	6,239	24%	-	0%	6,239	3,282,562	
350	Transportation Improvement	2,050,007	12,498	2%	261,490	50%	(248,992)	1,801,015	
351	Urban Runoff	7,797,766	1,049,909	40%	1,073,408	32%	(23,499)	7,774,267	
Total Capital Project Funds		21,131,996	5,724,422	29%	8,550,713	36%	(2,826,292)	18,305,704	
Debt Service Funds									
<i>City Funds:</i>									
421	Debt Svc Library Bond 2003	217,463	9,310,017	NA	9,339,808	1344%	(29,791)	187,672	
421.1	2013 GO Bonds	-	9,100,488	NA	9,100,488	NA	-	-	
422	Debt Svc HUD 108	424,650	98,658	22%	333,019	67%	(234,361)	190,289	
423	Debt Svc 2008 Refin Project COP	265,138	430	0%	79,273	13%	(78,843)	186,295	
464	Debt Svc Refin City Hall 2002	831,284	7,149,321	NA	7,563,511	NA	(414,190)	417,094	
464.1	2013 COPS	-	10,032,350	NA	10,032,350	NA	-	-	
468	Debt Svc 2003 Alameda Point Revenue Bond	214,635	398	0%	6,265	2%	(5,866)	208,769	
Total Debt Service Funds		1,953,170	35,691,663	1827%	36,454,715	1219%	(763,051)	1,190,119	
Enterprise Funds									
602	Sewer Service	12,346,220	8,072,153	47%	3,691,677	26%	4,380,476	16,726,696	
602.1	Sewer Replacement Fund	2,135,936	3,857	0%	-	0%	3,857	2,139,793	
602.2	2012 Sewer Revenue Bond	12,585,959	318	0%	3,489,990	45%	(3,489,672)	9,096,287	

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		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	12/31/13		12/31/13		12/31/13	12/31/13	
621	Ferry Service		-	0%	7,665	NA	(7,665)	(7,665)	
621.2	Alameda/Oakland Ferry (West)		2,286	NA	-	0%	2,286	2,286	
	Subtotal	-	2,286	NA	7,665	NA	(5,379)	(5,379)	
Total Enterprise Funds		27,068,115	8,078,614	42%	7,189,332	33%	889,282	27,957,397	
Internal Service Funds									
701	Equipment Replacement	2,975,768	571,551	45%	840,814	62%	(269,263)	2,706,505	
701.5	Cable Franchise Equipment Replacement	185,636	43,671	NA	2,295	NA	41,376	227,012	
702	Central Stores	84,121	160	NA	-	0%	160	84,281	
703	Fleet Maintenance	269,959	-	0%	59,423	61%	(59,423)	210,536	
704	Technology Services	1,415,115	133,820	51%	68,411	13%	65,409	1,480,524	
704.1	Technology Replacement Fund	-	-	N/A	-	0%	-	-	
706	Facility Maintenance	1,192,155	374,692	50%	-	0%	374,692	1,566,847	
706.1	Facility Main Replacement Fund	-	-	-	-	0%	-	-	
	Subtotal	1,192,155	374,692	50%	-	0%	374,692	1,566,847	
711	Workers' Comp Self Insurance	4,486,350	1,364,106	52%	1,309,994	48%	54,113	4,540,463	
712	Risk Management	2,256,474	920,488	47%	595,587	28%	324,901	2,581,375	
715	Unemployment Insurance	222,488	118,987	48%	43,017	24%	75,970	298,458	
720	OPEB	1,005,940	1,698,284	50%	1,291,780	41%	406,504	1,412,444	
720.1	OPEB AMP	6,120	18,676	33%	24,507	44%	(5,831)	289	
720.5	Vacation Payoff	831,000	487,896	52%	-	0%	487,896	1,318,896	
Total Internal Service Funds		14,931,125	5,732,331	50%	4,235,829	37%	1,496,502	16,427,628	
Trust & Agency Funds									
801	Police/Fire Pension 1079	51,998	940,345	50%	928,492	49%	11,853	63,851	
802	Police/Fire Pension 1082	171	23,088	50%	22,855	49%	233	404	
824	Mastick Senior Center	-	-	0%	-	0%	-	-	
832	Debt Svc Marina Cove AD 89-1	4,623,507	53,201	614%	2,080,592	97%	(2,027,391)	2,596,116	
835	1998 Revenue Bond Debt (Harbor Bay)	884,505	1,684	32%	748	NA	936	885,440	
860	Debt Service - AD CFD # 1	2,424,941	757,102	58%	1,252,451	86%	(495,349)	1,929,592	
861	Debt Service - AD CFD # 2	119,486	61	21%	3,583	NA	(3,522)	115,964	
Total Trust & Agency Funds		8,104,608	1,775,481	55%	4,288,721	78%	(2,513,241)	5,591,367	
GRAND TOTAL FOR CITY		131,140,757	111,264,165	66%	110,009,886	60%	1,254,279	132,395,036	

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		Fund Balance	at	Budget	Expense at	Budget	Net Change	Balance	
		06/30/13	12/31/13		12/31/13		12/31/13	12/31/13	
SUCCESSOR AGENCY FUNDS:									
207	RPTFF Distribution Fund	-	-	0%		0%	-	-	
207.1	Trust Fund Bayport	577,335	3,362	NA	501,111	NA	(497,749)	79,586	
207.2	Trust Fund Admin	100,639	129	0%	63,629	17%	(63,500)	37,139	
207.3	Trust Fund Non-Housing	10,440,561	15,793	0%	3,555,278	52%	(3,539,485)	6,901,076	
207.4	Trust Fund Unspent Bond Proceeds	1,630,910	111	1%	-	0%	111	1,631,021	
207.5	Future Labor Obligations	-	-	0%	-	0%	-	-	
207.6	DS-BWIP 2003 TAB	(14,023,327)	54	0%	14,382,602	NA	(14,382,548)	(28,405,875)	
207.7	DS 2003 TAB	(40,624,061)	1,310,529	35%	41,934,535	NA	(40,624,006)	(81,248,067)	
	Total Non Housing	(41,897,943)	1,329,978	5%	60,437,154	NA	(59,107,176)	(101,005,119)	
208	CIC HSG Trust	24,738	462,117	17%	466,882	18%	(4,765)	19,972	
208.1	CIS AUSD HSG Trust	516		0%	516	NA	(516)	-	
208.2	DS 2011 Hsg Bond	(9,808,187)	449,948	49%	10,248,225	NA	(9,798,278)	(19,606,465)	
	Total Housing	(9,782,933)	912,065	26%	10,715,624	NA	(9,803,559)	(19,586,492)	
	GRAND TOTAL FOR SUCCESSOR AGENCY	(51,680,876)	2,242,043	8%	71,152,778	NA	(68,910,735)	(120,591,611)	