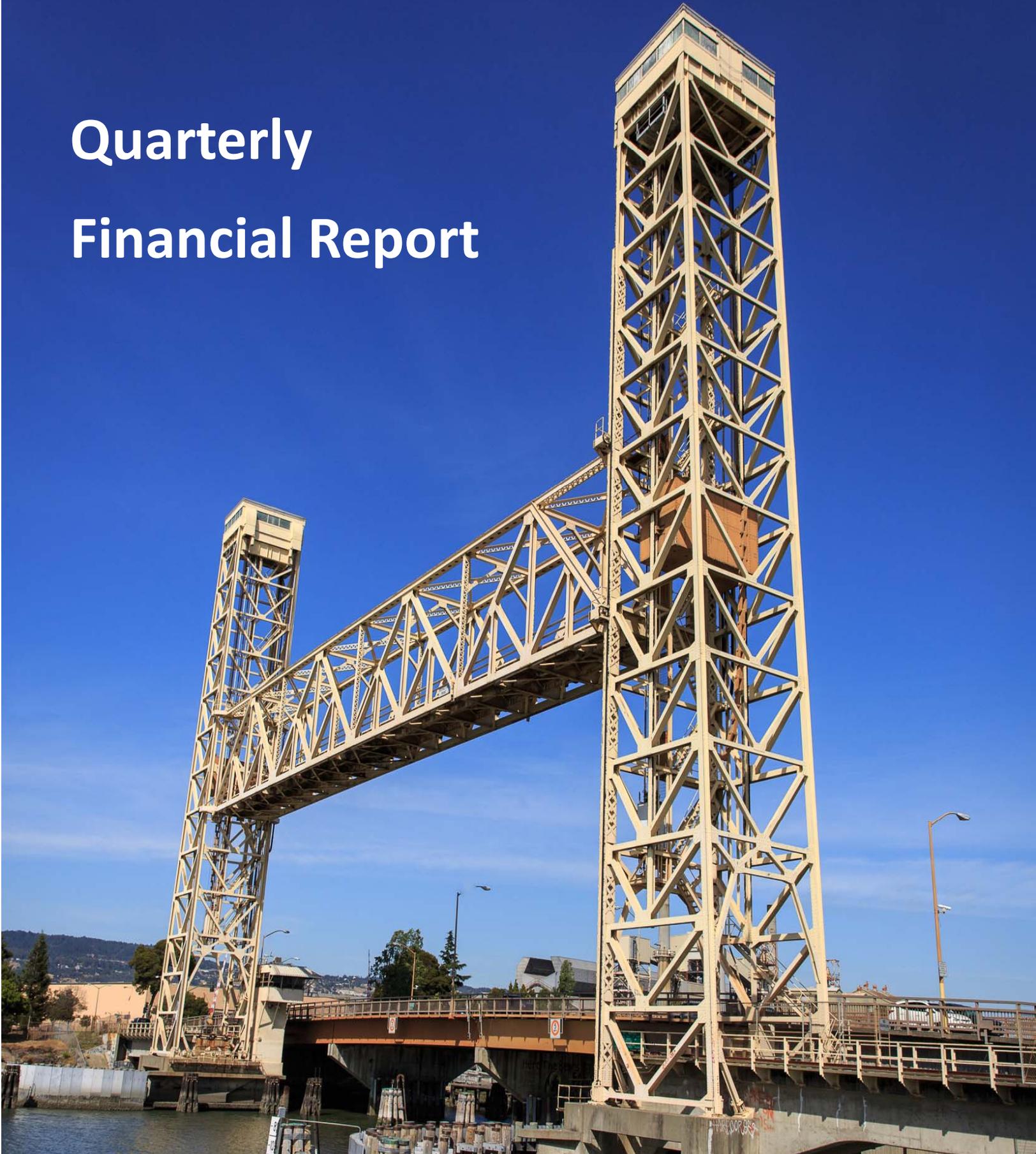


Quarterly Financial Report





City of Alameda

Staff Report

File Number:2014-411

City Council

Agenda Date: 6/3/2014

File Type: Joint Consent Item

Agenda Number: 3-A

Recommendation to Accept the Third Quarter Financial Report for the Period Ending March 31, 2014 and Approve Third-Quarter Budget Adjustments to the Fiscal Year 2013-14 Budget. [City Council/SACIC] (Finance 2410)

To: Honorable Mayor and Members of the City Council

From: John A. Russo, City Manager

Re: Recommendation to Accept the Third Quarter Financial Report for the Period Ending March 31, 2014 (City and City as Successor to the Community Improvement Commission) and Approve Third-Quarter Budget Adjustments to the Fiscal Year 2013-14 Budget

BACKGROUND

The third-quarter's financial reports on all City funds have been completed, based upon actual revenues and expenditures through March 31, 2014. Quarterly reports include financial information for all City funds presented as follows in the Quarterly Financial Report:

- General Fund revenues by major category through March 31, 2014 compared to March 31, 2013 General Fund revenues
- General Fund expenditures by major department through March 31, 2014 compared to March 31, 2013 General Fund expenditures
- Actual expenditures for the City's capital and maintenance projects through March 31, 2014
- Fund revenues, expenditures and changes in available fund balance as of March 31, 2014

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.

City Council

Agenda Date: 6/3/2014

File Type: Joint Consent Item

Agenda Number: 3-A

General Fund

A financial summary of the General Fund through the end of the third quarter is shown in the table below:

General Fund Item	Revised Budget	YTD Actual	% of Budget	Prior YTD Actual	% of Budget
Revenues	\$73,939,000	\$47,932,236	65%	\$44,509,528	62%
Expenditures	\$74,687,560	\$50,591,654	68%	\$48,123,726	67%

General Fund major revenue categories are summarized in the attached quarterly report. The City derives a significant portion of its General Fund revenues from economically sensitive sources such as property taxes, sales taxes (both the Bradley Burns and Public Safety portions), and utility users' taxes. When one or more of these key revenue sources deviates from projections, funding for future program and service operational levels may be affected.

Property Taxes are higher than in the same period of the prior year due to additional pass through property tax increment received from the Redevelopment Successor Agency that was not needed during the first six months to satisfy the Agency's outstanding obligations.

Franchise Taxes are lower than the same period in the prior fiscal year due to a one-time advance of taxes from Alameda Municipal Power (AMP). Transfer and Transient Occupancy Taxes are higher than the prior year due to an increase in hotel rates and the valuation of residential sales transactions in the City.

Business License Tax revenues are ahead of projections as a result of the continued recovery of the economy. Cost Allocation Reimbursement Revenues are higher than in the prior year due to timing differences in the posting of these revenues compared to the prior year. 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 the attached quarterly report and include actual expenditures at March 31, 2014, 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 March 31, 2014.

Agenda Date: 6/3/2014

File Type: Joint Consent Item

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Special Revenue Funds

The Special Revenue Fund group includes restricted funds accounting for the City's community development activities, library and recreation operations, streets funds and various assessment districts. A financial summary of the Special Revenue Funds through the end of the third quarter is shown in the tables below:

Item	Balance	% of Budget
Beginning Fund Balance	\$34,458,729	
Revenues	29,900,503	69%
Expenditures	26,445,344	48%
Ending Fund Balance	\$37,913,888	

Special Revenue Fund	Ending Reserves
Measure B	\$2,855,751
Gas Tax / VRF	4,367,188
Tidelands	2,976,382
Parking Meter/Garage	3,589,549
FISC	2,461,575
Waste Management	4,264,905
Base Reuse	3,961,876
Library	1,101,514
Recreation / Golf Course	3,933,248
Community Development	337,849
Impact Fees	1,060,906
Commercial / Theater	1,258,766
Maintenance Districts	3,816,399
Other Funds	1,927,980
Total	\$37,913,888

A number of these funds are grant or capital project driven funds, such as the waste management and street 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.

Agenda Date: 6/3/2014

File Type: Joint Consent Item

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Capital Project Funds

The Capital Project Fund Group includes individual funds such as the Capital Projects fund, construction funds, assessment districts, impact fee funds and the urban runoff fund. A financial summary of the Capital Project Funds through the end of the third quarter is shown in the tables below:

Item	Balance	% of Budget
Beginning Fund Balance	\$21,131,996	
Revenues	11,543,763	31%
Expenditures	11,427,727	24%
Ending Fund Balance	\$21,248,032	

Capital Project Fund	Ending Reserves
Capital Improvement	\$3,891,245
CIP/Engineering Admin	(832,739)
Assessment Districts	2,329,828
Open Space	502,376
EOC	3,000,054
CDF Impact Fees	3,505,982
Transporation	1,545,270
Urban Runoff	7,288,520
Library Construction	17,496
Total	\$21,248,032

Many of these restricted 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. The deficit in the CIP/Engineering Admin Fund is expected to be temporary due to timing differences in the billing for capital project and engineering staff services. Sufficient reserves are maintained to ensure completion of projects or programs.

Agenda Date: 6/3/2014

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Debt Service Funds

The Debt Service Fund Group accounts for the long-term debt of the City, including Base Reuse. A financial summary of the Debt Service Funds through the end of the third quarter is shown in the tables below:

Item	Balance	% of Budget
Beginning Fund Balance	\$1,953,170	
Revenues	36,691,419	97%
Expenditures	37,619,921	99%
Ending Fund Balance	\$1,024,668	

Debt Service Fund	Ending Reserves
2013 Library Refinancing	\$140,268
HUD 108	25,359
2008 COPS Refinancing	186,295
2013 COPS Refinancing	624,517
2003 Base Reuse	48,228
Total	\$1,024,667

Funds have been accounted for in the City's budget to meet future debt service requirements.

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. Included in the supplemental information fund Balance section are available reserves (i.e., working capital, which excludes fixed assets and related long-term debt) for the sewer fund.

A financial summary of the Enterprise Funds through the end of the third quarter is shown in the table below:

Item	Balance	% of Budget	Enterprise Funds	Ending Reserves
Beginning Fund Balance	\$27,068,115		Sewer Operations	\$14,271,599
Revenues	8,334,474	42%	Sewer Replacement	2,139,793
Expenditures	10,121,042	30%	Sewer Bond Proceeds	8,870,155
Ending Fund Balance	\$25,281,547		Total	\$25,281,547

The aggregate available reserve balance includes \$8.9 million of unspent bond proceeds from the 2012 Sewer Bonds allocated for approved sewer improvement projects. Sufficient reserves are maintained to ensure completion of current projects and programs.

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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. A financial summary of the Internal Service Funds through the end of the third quarter is shown in the table below:

Item	Balance	% of Budget
Beginning Fund Balance	\$14,931,125	
Revenues	8,784,338	75%
Expenditures	5,924,710	52%
Ending Fund Balance	\$17,790,753	

Internal Service Fund	Ending Reserves
Equipment Replacement	\$2,744,392
Technology Services	1,492,189
Facility Maintenance	1,752,853
Workers' Compensation	4,827,887
Risk Management	2,935,410
OPEB	1,606,260
Vacation Payoff	1,554,147
Other Funds	877,615
Total	\$17,790,753

The available reserves do not reflect equipment replacement needs of approximately \$6 million and the long term liabilities for Workers' Compensation claims (approximately \$7.5 million), Risk Management Claims (approximately \$2 million), Employee leave liabilities (approximately \$2.6 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 March 31, 2014 was \$5.5 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 March 31, 2014 was approximately \$59.2 million, which reflects cash balances of \$3.3 million and bonded debt outstanding of approximately \$62.5 million, to be paid from future tax increment revenue.

City Council

Agenda Date: 6/3/2014

File Type: Joint Consent Item

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PROPOSED THIRD-QUARTER BUDGET ADJUSTMENTS

Staff has reviewed the City's financial statements and is proposing a budget adjustment to account for the carry forward of \$1,711,000 of CDBG entitlement and program revenues and expenses (Fund 236) from Fiscal Year 2012-13 to Fiscal Year 2013-14 and to add current year administration and program delivery costs to the Fiscal Year 2013-14 budget.

FINANCIAL IMPACT

The FY13-14 third quarter report includes information detailing the variances between budgets and actual for revenues, expenditures, capital and maintenance projects, as well as changes in fund balances through March 31, 2014. 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 the City in meeting its long term goal of maintaining 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 third quarter financial report for the period ending March 31, 2014 (City and City as Successor to the Community Improvement Commission).

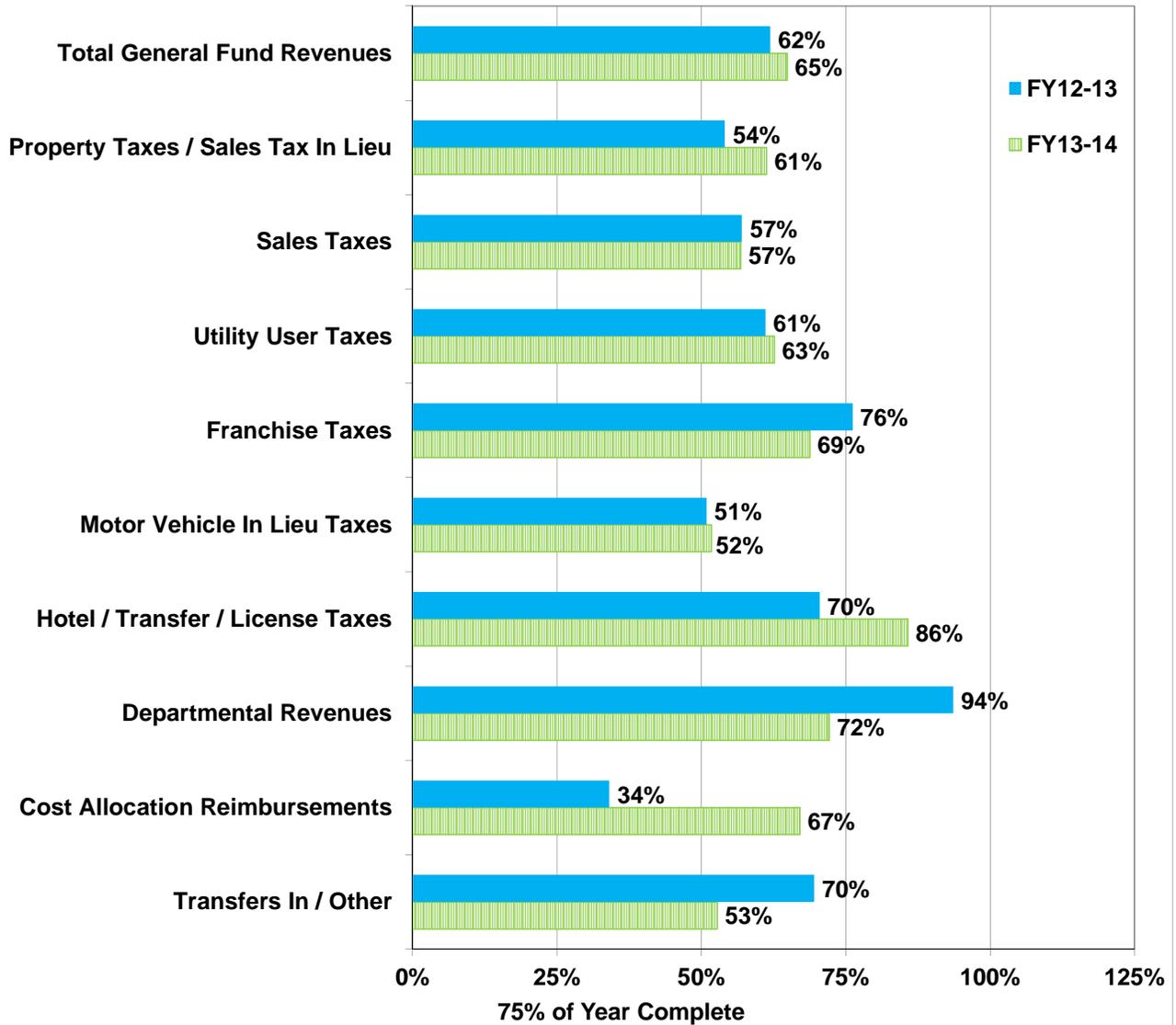
Approve Third-Quarter Budget Adjustments to the Fiscal Year 2013-14 Budget

Respectfully submitted,
Fred Marsh, Finance Director

By:
Brad Farmer, Finance Supervisor

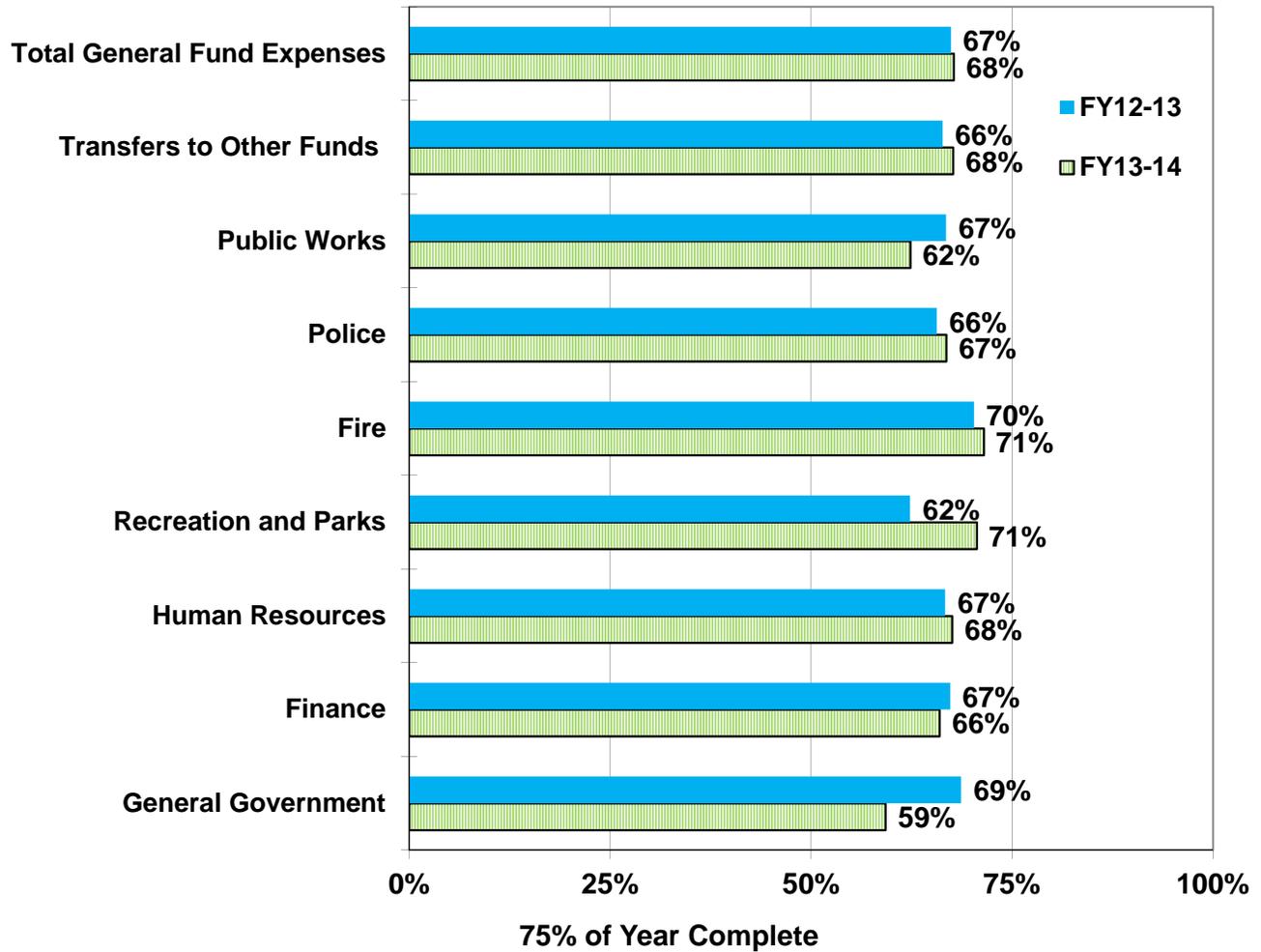
Exhibit:
1. Quarterly Financial Report

City of Alameda, California
FY13-14 YTD Revenue Report - General Fund
Through March 31, 2014 (Unaudited) - as a % of Budget



	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	23,740,000	14,544,348	61%	12,474,878	54%
Sales Taxes	5,594,000	3,177,211	57%	3,070,105	57%
Utility User Taxes	8,699,000	5,446,105	63%	5,552,721	61%
Franchise Taxes	7,449,000	5,120,715	69%	5,477,324	76%
Motor Vehicle In Lieu Taxes	6,041,000	3,125,163	52%	2,982,312	51%
Transfer / Transient Occupancy Tax	6,923,000	5,485,435	79%	4,540,211	65%
Business License Taxes	1,625,000	1,843,855	113%	1,625,035	92%
Departmental Revenues	4,338,000	3,128,609	72%	6,324,042	94%
Cost Allocation Reimbursements	7,256,000	4,862,102	67%	1,502,634	34%
Interest and Rental Income	1,239,000	352,118	28%	795,828	72%
Other Revenues	10,000	10,573	106%	-	0%
Transfers In	1,025,000	836,002	82%	164,439	76%
Total General Fund Revenues	73,939,000	47,932,236	65%	44,509,528	62%

City of Alameda, California
FY13-14 YTD Expenditure Report - General Fund
Through March 31, 2014 (Unaudited) - as a % of Budget



	FY13-14 Budget	FY13-14 YTD Actual	% of Budget	FY12-13 YTD Actual	% of Actual for FY12-13
City Council	314,000	217,991	69%	240,825	71%
City Attorney	1,667,000	1,017,717	61%	1,040,014	73%
City Clerk	599,000	366,922	61%	406,589	74%
City Manager	2,101,000	1,333,559	63%	1,518,391	65%
Non Departmental	778,000	298,116	38%	247,088	68%
Total General Government	5,459,000	3,234,305	59%	3,452,907	69%
Finance	2,166,000	1,416,618	65%	1,377,588	68%
Human Resources	820,000	554,011	68%	720,784	67%
Total Administrative Services	2,986,000	1,970,629	66%	2,098,373	67%
Fire	24,287,000	17,361,392	71%	16,406,137	70%
Police	27,596,000	18,439,697	67%	17,769,193	66%
Total Public Safety	51,883,000	35,801,089	69%	34,175,331	68%
Recreation and Parks	2,262,560	1,597,419	71%	2,146,476	62%
Public Works / Central Services	3,708,000	2,311,156	62%	2,071,366	67%
Transfers to Other Funds	8,389,000	5,677,056	68%	4,179,273	66%
Total General Fund Expenses	74,687,560	50,591,654	68%	48,123,726	67%

City of Alameda, California
 FY13-14 YTD Capital and Maintenance Project Report
 Through March 31, 2014 (Unaudited)

Project Number	Description	Total Budget FY13-14	Year to Date Expenses FY13-14	Encumbrances Outstanding	Remaining Budget FY13-14	% Expended and Encumbered
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Capital Projects

90356	Citywide Traffic Calming	60,000	1,220		58,780	2%
904102	Park St Reconfiguration At Oak	16,077		13,069	3,008	81%
9044914	Traffic Striping/Sign Maintenance	127,656			127,656	-
90450	Traffic Sign LED Replacement	173,047			173,047	-
90464	Storm Drain Master Plan	93,918	18,790	64,040	11,088	88%
90505	Library Branch Improvements	391,721		21,000	370,721	5%
9061401	Fire Station 3 Replacement Phase 2	259,021	78,475	226,575	(46,029)	118%
9063802	HBI Replace 2 Lagoon Gates	33,848			33,848	-
90665	City Building Renovations	284,378	70,971	39,735	173,672	39%
90806	Audible Signal Poles	87,668			87,668	-
90807	Spartina Control	40,000	9,899	9,440	20,661	48%
90814	BFI Storm Drain Upgrade	275,799			275,799	-
90856	Shoreline Repairs	184,520	6,111		178,409	3%
90860	Bike Plan Update					-
90908	Cyclical Storm Drain Pipe Rehab	267,066	3,210		263,856	1%
90910	Southshore Lagoon Dredging Phase 1	521,901	76,759	135,009	310,133	41%
90911	Lagoon Wall Repair	1,523,255	301		1,522,954	0%
90935	City TSM/TDM					-
91004	Station Area (Bart/Fta)	1,634,000	1,852		1,632,148	0%
91005	Cyclical Storm Pipe Rehabilitation	558,602	617		557,985	0%
91011	Pump Station Upgrades	68,251	66,186	140,074	(138,009)	302%
91019	C3 Req Implementation Plan	19,891			19,891	-
91023	Lagoon Wall Stabilize	149,254	6,782		142,472	5%
91029	Park St Pedestrian Safety	370,000	55,576	12,503	301,921	18%
91030	Manhole Testing	353,883			353,883	-
91031	Smoke Testing	187,768	78,142	6,281	103,345	45%
91033	Shoreline Repairs	348,127	1,428	7,500	339,199	3%
91039	Estuary Crossing Shuttle	447,955	126,721	87,092	234,142	48%
91101	HB Ferry Terminal ADA Upgrades	57,662	4,735	65,179	(12,252)	121%
91102	Mariner Square Drive Drainage	70,911	10,134		60,777	14%
91107	Webster St SMART Crosswalks		41		(41)	
91110	Encinal Boatramp Restroom	285,000			285,000	-
91117	Fire Station 1 HVAC System	47,000			47,000	-
91122	Fire Station 2 HVAC System	150,000	4,525		145,475	3%
91133	Fire Station 2 Driveway	75,000			75,000	-
91135	Ballena Bridge Preventive Mtce	143,270	2,137		141,133	1%
91136	Video Data Collection-Storm Drain	98,393			98,393	-
91137	Storm Drain Video Assessment	33,574			33,574	-
91138	MSC Fuel Readers	46,498	38,355	242	7,901	83%
91158	Neptune Park Path	212,967			212,967	-
91162	Bay Farm Path Improvements	100,000			100,000	-
91163	LED In pavement Replace Lights	127,051	84,406	43,446	(801)	101%
91166	Retrofit Fuel Pumps, Fire Station 4		390	387	(777)	

City of Alameda, California
FY13-14 YTD Capital and Maintenance Project Report
Through March 31, 2014 (Unaudited)

Project Number	Description	Total Budget FY13-14	Year to Date Expenses FY13-14	Encumbrances Outstanding	Remaining Budget FY13-14	% Expended and Encumbered
91170	Park Street Arterial Management	1,119,366	1,774		1,117,592	0%
91171	Shoreline Drive Bike Lanes	1,047,000	41,670		1,005,330	4%
91204	Storm Drain Outfall	692,698	86,897	6,715	599,086	14%
91205	Storm Drain Asset Plan					-
91214	Bayview WEIR	168,000			168,000	-
91215	Harbor Bay Lagoon Gate	169,465	21,560	42,352	105,553	38%
91225	Audible Ped Signals	184,706			184,706	-
91228	APD HVAC/Chiller	82,202	2,964		79,238	4%
91229	City Hall HVAC/Chiller	53,637	2,964		50,673	6%
91236	LED Upgrades (Citywide)	30,466			30,466	-
91237	Doolittle Landfill Blower	25,493		3,884	21,609	15%
91239	Veterans Bldg Electrical Panel	120,000	24,400	2,600	93,000	22%
91243	Brick Wall Reinforcement	50,000			50,000	-
91245	Fire Station 1 Gutter Repair	6,000			6,000	-
91246	Grand/Clement Stairs	52,000			52,000	-
91250	Bay Farm Seawall Feasibility Study	300,000			300,000	-
91301	Veterans Court Wall	250,000			250,000	-
91306	Grand St/Wood School Crossing	308,000	7,532		300,468	2%
91308	Police Dept Duct/Vent	45,000			45,000	-
91309	Beltline Devt Ph 1 Design	200,000	4,317	8	195,675	2%
91313	EHS/AHS Swim Centers Renovation	398,000			398,000	-
91316	Fire Station 4 Laundry Room	6,000			6,000	-
91318	Fernside Traffic Calming	60,000	559		59,441	1%
91319	Otis Drive Traffic Calming	66,000	140		65,860	0%
91320	Fire Station 2 HVAC Ph 1	73,000	45,513	1,188	26,299	64%
91321	Fleet Eye Wash Station	29,000	3,775		25,225	13%
91322	Police Dept HVAC Ph 1	88,000		16,219	71,781	18%
91336	Library Hand Dryers	38,000			38,000	-
91337	Library Air Condition Unit	150,000			150,000	-
91342	Parking Study	100,000	1,563	24,660	73,777	26%
91344	Emerg Ops Center/Fire Station 3	100,000			100,000	-
91345	Singleton/Main Sign Modifications	30,000			30,000	-
91347	Otis/Pacific Resurfacing	829,000			829,000	-
91405	Marina Village Pier Repair	473,000			473,000	-
92016	Library Bond Proj Fd	391,721			391,721	-
9820132	Street Resurface Phase 32	3,355,000	2,852,076	577,693	(74,769)	102%
9820133	Street Resurface FY 13/14	3,137,000	296		3,136,704	0%
9820213	Sidewalk Repair FY 12-13	260,000	260,100	309,333	(309,433)	219%
9820214	Sidewalk Repair FY 13-14	867,000	229,909		637,091	27%
99006	Storm Drain Facility Maintenance	348,913	1,335		347,578	0%
904107	Sanitary Sewer Master Plan	404,597	55,856	13,960	334,781	17%
90470	North Side Pump Station	798,530			798,530	-
90639	Sanitary Pump Station Generator	337,959	448		337,511	0%
9084505	Video Data Collection	858,800	16,672	224,422	617,706	28%
90909	Replace Lagoon Wall Sewer	682,561	61,235	17,903	603,423	12%

City of Alameda, California
 FY13-14 YTD Capital and Maintenance Project Report
 Through March 31, 2014 (Unaudited)

Project Number	Description	Total Budget FY13-14	Year to Date Expenses FY13-14	Encumbrances Outstanding	Remaining Budget FY13-14	% Expended and Encumbered
91008	Sewer Pump Station Upgrades	5,254,353	1,223,178	428,972	3,602,203	31%
91009	Sewer Video Assessment	228,978	63,677	92,133	73,168	68%
91014	Sewer Asset Management	16,296	3,473		12,823	21%
91164	Sewer Point Repairs	162,100	19,454	370,901	(228,255)	241%
91335	Test Sewer Laterals 13/14	79,000			79,000	-
9950210	Cyclic Sewer Ph 10	4,037,049	1,881,175	596,651	1,559,223	61%
9950212	Cyclic Sewer Ph 11	4,786,083	43,336		4,742,747	1%
9950214	Cyclic Sewer Ph 12	500,000	835.00		499,165	0%
Total Capital Projects		43,774,905	7,706,446	3,601,166	32,467,293	26%

City of Alameda, California
FY13-14 YTD Capital and Maintenance Project Report
Through March 31, 2014 (Unaudited)

Project Number	Description	Total Budget FY13-14	Year to Date Expenses FY13-14	Encumbrances Outstanding	Remaining Budget FY13-14	% Expended and Encumbered
Maintenance Projects						
500215	Park Trees Placement/Pruning					-
5430075	Annual Engineering Svcs	285,000			285,000	-
5430381	Traffic Operations	61,000	11,974	14	49,012	20%
54304108	Encroachment Monitor	264,844			264,844	-
5430449	On Call Striping/Signing	55,150	9,320	38,897	6,933	87%
5430452	Street Sweeping Signage	15,000	1,358		13,642	9%
5430463	Standards Design Upgrade	12,000			12,000	-
5430469	Congestion Management Program	83,053	36,864	279	45,910	45%
5430560	Underground Utility District Operations	5,000			5,000	-
5430603	Storm Drain Maintenance	25,000	25,000			100%
5430643	Culverts at Chuck Corica	20,000			20,000	-
5430653	Bus Stop Facilities Maintenance	55,000	17,495	16,832	20,673	62%
5430658	Safe Routes/Pedestrian Program	60,000	12,266	8,900	38,834	35%
5430663	Sanitary Sewer Maintenance	94,008	11,927	28,273	53,808	43%
5430720	Small Item Moving	11,000	3,069		7,931	28%
5430820	Transit Support	40,000	13,519		26,481	34%
5430821	Bicycle Program	80,000	3,816		76,184	5%
5430841	Storm Drain Pump Station Mtce	30,000	31,508		(1,508)	105%
5430851	Sanitary Sewer Cleaning	399,674			399,674	-
5430854	Traffic Operations	166,000	39,547	52	126,401	24%
5430919	Cleanwater Com.Ops. Review	10,000			10,000	-
5430921	ACTIA Measure B Administration	15,000	4,835		10,165	32%
5430923	Bike Racks Various Locations	15,034	73		14,961	0%
5430924	Traffic Monitoring Analysis	25,666	1,119		24,547	4%
5430925	Regional Transportation Coord Project	43,958			43,958	-
5430927	TCMP Analysis	5,000	419		4,581	8%
5431007	CIP Budget Preparation	3,542	662		2,880	19%
5431016	Trash Hot Spot Cleaning	36,000	8,000	1,600	26,400	27%
5431017	Storm Drain Stenciling Plan	45,000		135	44,865	0%
5431018	Pump Station Oxygen Monitoring	13,360	1,755	40	11,565	13%
5431020	Annual Regional Water Quality	126,183	114,503		11,680	91%
5431028	Alameda Beltline Prop Maintenance	50,000			50,000	-
5431039	Estuary Crossing Shuttle					-
5431040	Ferry Main Street Maintenance	130,000	56,606	25,099	48,295	63%
5431041	Ferry Harbor Bay Maintenance	118,000	44,849	49,944	23,207	80%
5431159	AP Sewer Drain Upgrade	50,000	50,000			100%
5431160	AP Sewer Manhole	50,000	44,296	2,759	2,945	94%
5431164	Sewer Point Repairs	356,000			356,000	-
5431220	School/Community Outreach	15,000	3,000	5,000	7,000	53%
5431223	Estuary Shuttle Marketing	14,702	1,887	362	12,453	15%
5431226	Main Street Channel Maintenance	25,000			25,000	-
5431227	Trash Load Reduction	55,000	6,464		48,536	12%
5431249	Paratransit Shuttle					-

City of Alameda, California
 FY13-14 YTD Capital and Maintenance Project Report
 Through March 31, 2014 (Unaudited)

Project Number	Description	Total Budget FY13-14	Year to Date Expenses FY13-14	Encumbrances Outstanding	Remaining Budget FY13-14	% Expended and Encumbered
5438301	Urban Forest Management	699,610	284,052	341,379	74,179	89%
5438303	Beach Sand Replacement	40,000			40,000	-
5438608	Repaint Traffic Sign	40,000			40,000	-
5438805	Doolittle Landfill Closure	117,000	32,137		84,863	27%
5438924	Parking Meter Maintenance	131,324	44,161		87,163	34%
5439010	Sewer Pump Station Maintenance	140,319	12,160	30,262	97,897	30%
5439033	Tree Removal/Planting	10,000			10,000	-
5439406	Landscape Median Maintenance	362,000	110,080	141,140	110,780	69%
5439434	Traffic Sign Controller Replacement	26,895	17,543		9,352	65%
5439522	AP Storm Upgrade	50,000			50,000	-
5439817	South Shore Lagoon Upgrades	105,301	51,051	55,951	(1,701)	102%
5439995	Pothole Patching	26,000	11,541	10,237	4,222	84%
Total Annual Maintenance Projects		4,712,623	1,118,856	757,155	2,836,612	40%

City of Alameda, California
 FY13-14 YTD Capital and Maintenance Project Report
 Through March 31, 2014 (Unaudited)

Project Number	Description	Total Budget FY13-14	Year to Date Expenses FY13-14	Encumbrances Outstanding	Remaining Budget FY13-14	% Expended and Encumbered
Recreation & Park Projects						
90481	Tillman Play Area Renovation	100,000			100,000	-
90502	Woodstock Field Improvements	216,181	33,681	113,262	69,238	68%
90926	Estuary Park**		50,000		(50,000)	
91003	Krusi Park	968,023			968,023	-
91021	Resurface Tennis Courts		50		(50)	
91027	Park Feasibility Plan	100,000			100,000	-
91150	McKinley Park Bldg Renovations	126,240	45,559		80,681	36%
91207	Jackson Park Bandstand	100,000			100,000	-
91209	Harrison Center Kitchen	150,000			150,000	-
91311	Estuary Park Field Design	66,000	1,862		64,138	3%
91334	Marina Village Park Renovation	581,000			581,000	-
91346	Golf Course Renovation	1,000,000			1,000,000	-
Total Recreation & Park Projects		3,407,444	131,152	113,262	3,163,030	7%

**Estuary Park: Project budget will be in FY 14/15.

City of Alameda, California
FY13-14 YTD Fund Balance Report - All Funds
Through March 31, 2014 (Unaudited)

		FY13-14						FY13-14
		Available	Actual		Actual		FY12-13	Available
		Fund	Revenue at	% of	Expense at	% of	Net Change	Balance
		Balance	3/31/2014	Budget	3/31/2014	Budget	3/31/2014	3/31/2014
		6/30/2013						
General Fund								
001	20% of Expenditures Policy	14,297,332	47,932,236	65%	50,591,654	68%	(2,659,418)	11,637,914
	Amount in excess of 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 General Fund		23,493,014	47,932,236	65%	50,591,654	68%	(2,659,418)	20,833,596
Special Revenue Funds								
161	Police/Fire Const. Impact Fee	28,734	186,360	80%	-	0%	186,360	215,094
164	Construction Improvement Tax	616,390	229,422	129%	-	0%	229,422	845,812
209	Community Development	556,361	1,936,147	55%	2,154,659	60%	(218,512)	337,849
210	Alameda Free Library	799,168	2,466,115	68%	2,395,822	65%	70,292	869,460
210.1	Library Memorial	233,353	15,386	NA	27,156	30%	(11,769)	221,584
210.2	Adult Literacy	5,437	19,334	77%	14,301	45%	5,032	10,469
	Subtotal	1,037,958	2,500,835	68%	2,437,280	64%	63,556	1,101,514
211	Gas Tax	3,982,684	1,441,421	76%	1,686,362	44%	(244,940)	3,737,744
215	County Measure B	639,372	1,213	32%	-	0%	1,213	640,585
215.1	Measure B - Local Streets & Roads	2,871,539	823,701	52%	1,547,741	38%	(724,040)	2,147,499
215.2	Measure B - Bicycle & Ped Improv.	44,160	108,296	52%	200,000	100%	(91,704)	(47,544)
215.4	Measure B - Paratransit	92,331	83,340	52%	60,459	32%	22,881	115,212
	Subtotal	3,647,402	1,016,550	52%	1,808,200	40%	(791,651)	2,855,751
216	Tidelands	2,938,578	516,788	63%	478,984	25%	37,804	2,976,382

City of Alameda, California
FY13-14 YTD Fund Balance Report - All Funds
Through March 31, 2014 (Unaudited)

		FY13-14						FY13-14
		Available	Actual		Actual		FY12-13	Available
		Fund	Revenue at	% of	Expense at	% of	Net Change	Balance
		Balance	3/31/2014	Budget	3/31/2014	Budget	3/31/2014	3/31/2014
		6/30/2013						
218	State COPS	-	425,943	NA	234,516	NA	191,427	191,427
218.701	Abandoned Vehicle Abatement	34,848	45,780	46%	66,492	66%	(20,712)	14,136
218.705	Maddie's Animal State Grant Fund	314	-	0%	314	NA	(314)	-
	Subtotal	35,162	471,723	145%	301,322	NA	170,401	205,563
219	Narcotics Asset Seizure	42,088	79	43%	1,531	8%	(1,452)	40,636
220	Fire Grants	25,771	727,115	59%	1,014,379	85%	(287,263)	(261,492)
221	Dwelling Unit	66,818	144,128	NA	-	0%	144,128	210,946
222	Cable Franchise Operation	-	1,236	NA	40	NA	1,196	1,196
223	Parking In-Lieu	58,626	111	53%	1,283	NA	(1,172)	57,454
224	Parking Meter	2,923,697	695,233	71%	380,868	31%	314,365	3,238,062
224.1	Civic Center Garage	214,570	331,861	49%	194,944	27%	136,916	351,486
	Subtotal	3,138,267	1,027,094	62%	575,813	30%	451,282	3,589,549
225	TSM/TDM	93,306	11,458	72%	1,593	5%	9,865	103,171
226	Citywide Pavement Restoration	53,615	102	32%	-	0%	102	53,717
227	Commercial Revitalization	1,012,887	128,499	34%	196,988	56%	(68,489)	944,398
227.1	Theatre/Parking Structure Project	250,965	161,854	73%	98,450	50%	63,404	314,369
	Subtotal	1,263,852	290,352	48%	295,438	54%	(5,086)	1,258,766
228	Housing In-Lieu	232,143	96,171	NA	149,331	85%	(53,160)	178,983
235	Home	-	-	0%	13,576	4%	(13,576)	(13,576)
236	CDBG	-	784,416	70%	965,732	87%	(181,316)	(181,316)
248	Home Repayment	635	52,699	NA	52,699	203%	-	635
249	Rehab CDBG Housing Loan Prog.	585,319	150,986	NA	212,318	NA	(61,333)	523,986

City of Alameda, California
FY13-14 YTD Fund Balance Report - All Funds
Through March 31, 2014 (Unaudited)

		Available Fund Balance 6/30/2013	FY13-14				FY12-13 Net Change 3/31/2014	FY13-14 Available Balance 3/31/2014
			Actual	% of	Actual	% of		
			Revenue at 3/31/2014	Budget	Expense at 3/31/2014	Budget		
256	FISC Lease Revenue	2,502,622	753,168	74%	276,926	29%	476,242	2,978,864
256.3	FISC / Catellus Alameda Landing	(3,159,785)	3,207,630	NA	565,134	NA	2,642,496	(517,289)
	Subtotal	(657,163)	3,960,798	NA	842,060	72%	3,118,738	2,461,575
259	Vehicle Registration AB434	46,690	89	32%	-	0%	89	46,779
266	Affordable Housing	356,231	93,347	NA	129,111	59%	(35,764)	320,467
267	Human Services	20,768	33,690	50%	43,557	57%	(9,867)	10,901
268	Lead	9,163	-	0%	3,625	10%	(3,625)	5,538
270	Solid Waste Surcharge	1,091,093	120,953	67%	78,842	20%	42,112	1,133,205
273	Curbside Recycling	172,787	330	NA	-	0%	330	173,117
274	Waste Reduction Surcharge	1,384,345	113,650	43%	169,189	32%	(55,539)	1,328,806
274.1	City Waste Management Program	1,896,914	255,582	70%	349,602	54%	(94,020)	1,802,894
	Subtotal	3,281,259	369,231	59%	518,790	44%	(149,559)	3,131,700
275.1	Island City Maint 84-2 Z1	34,410	2,465	49%	2,633	36%	(168)	34,242
275.2	Island City Maint 84-2 Z2	37,016	9,375	49%	14,836	39%	(5,461)	31,555
275.3	Island City Maint 84-2 Z3	25,926	8,616	51%	12,901	43%	(4,285)	21,641
275.4	Island City Maint 84-2 Z4	28,747	29,646	49%	44,296	65%	(14,649)	14,098
275.5	Island City Maint 84-2 Z5	337,921	419,129	50%	556,361	65%	(137,232)	200,689
275.6	Island City Maint 84-2 Z6	653,710	182,506	49%	212,083	28%	(29,578)	624,132
275.7	Island City Maint 84-2 Z7	74,595	5,319	59%	391	2%	4,928	79,523
	Subtotal	1,192,325	657,056	49%	843,501	47%	(186,445)	1,005,880
276	Marina Cove Maint Dist 01-1	195,937	46,728	49%	71,792	43%	(25,065)	170,872
276.1	Reserve Marina Cove 01-01	212,985	406	2%	-	0%	406	213,391
	Subtotal	408,922	47,134	41%	71,792	43%	(24,658)	384,264
278	Bayport Municipal Svc Dist 03-1	2,407,516	348,175	68%	448,095	49%	(99,921)	2,307,595

City of Alameda, California
FY13-14 YTD Fund Balance Report - All Funds
Through March 31, 2014 (Unaudited)

		Available Fund Balance 6/30/2013	FY13-14				FY12-13 Net Change 3/31/2014	FY13-14 Available Balance 3/31/2014
			Actual	% of	Actual	% of		
			Revenue at 3/31/2014	Budget	Expense at 3/31/2014	Budget		
279	Maintenance AD Administration	87,596	114,377	75%	83,314	54%	31,064	118,660
280	Recreation Fund	1,688,463	2,670,435	76%	3,004,576	71%	(334,141)	1,354,322
280.1	Mastick Sr. Center Trust	758,051	16,817	NA	10,573	0%	6,243	764,294
280.2	Mastick Advisory Board	-	95,363	NA	25,277	0%	70,086	70,086
280.5	Golf Course	-	703,756	89%	154,970	11%	548,786	548,786
	Subtotal	2,446,514	3,486,371	81%	3,195,396	57%	290,975	2,737,489
285	Public Art	63,679	2,671	27%	2,133	71%	538	64,217
286	Historical Advisory Board	9,312	268	13%	-	0%	268	9,580
287	Transportation Services	25,999	70,079	35%	67,057	33%	3,022	29,022
288	Vehicle Registration Fee	644,149	185,295	69%	200,000	33%	(14,705)	629,444
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	8,824,123	74%	7,767,532	63%	1,056,590	3,961,876
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	29,900,503	69%	26,445,344	48%	3,455,159	40,651,376

Capital Project Funds

310	Capital Improvement Project	3,835,821	5,707,305	20%	6,090,664	22%	(383,360)	3,452,461
310.05	CIP Administration	285,050	1,371,206	24%	2,488,994	44%	(1,117,789)	(832,739)
310.1	FISC Catellus Traffic Fee	177,061	337	25%	-	0%	337	177,398
310.2	Capital Improv. Project	260,889	497	NA	-	0%	497	261,386
	Subtotal	4,558,821	7,079,344	21%	8,579,659	25%	(1,500,315)	3,058,506
312	Marina Village AD 89-1	2,599,563	4,951	40%	646,675	38%	(641,724)	1,957,839

City of Alameda, California
FY13-14 YTD Fund Balance Report - All Funds
Through March 31, 2014 (Unaudited)

		FY13-14						FY13-14
		Available	Actual		Actual		FY12-13	Available
		Fund	Revenue at	% of	Expense at	% of	Net Change	Balance
		Balance	3/31/2014	Budget	3/31/2014	Budget	3/31/2014	3/31/2014
		6/30/2013						
313	Harbor Bay AD 92-1	374,481	163	8%	2,655	0%	(2,492)	371,989
317	Library Construction	17,464	33	24%	-	0%	33	17,497
318	Open Space Improvement	373,264	26,971	NA	-	0%	26,971	400,235
318.1	Open Space Maintenance	84,307	17,834	54%	-	0%	17,834	102,141
319	Emergency Response Center	-	3,000,054	NA	-	0%	3,000,054	3,000,054
340.11	CDF-WE Traffic Safety	1,406,035	134,457	NA	10,134	1%	124,323	1,530,358
340.12	CDF-WE Parks & Recreation	85,478	79,825	NA	-	0%	79,825	165,303
340.13	CDF-WE Public Facilities	54,698	15,074	NA	-	0%	15,074	69,772
340.14	CDF-WE Public Safety	1,209	7,144	NA	-	0%	7,144	8,353
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	239,793	912%	10,134	0%	229,659	3,505,982
350	Transportation Improvement	2,050,007	12,498	2%	517,235	99%	(504,737)	1,545,270
351	Urban Runoff	7,797,766	1,162,123	44%	1,671,370	20%	(509,246)	7,288,520
Total Capital Project Funds		21,131,996	11,543,763	31%	11,427,727	24%	116,036	21,248,032

City of Alameda, California
FY13-14 YTD Fund Balance Report - All Funds
Through March 31, 2014 (Unaudited)

		FY13-14						
		Available Fund Balance	Actual Revenue at	% of Budget	Actual Expense at	% of Budget	FY12-13 Net Change	FY13-14 Available Balance
		6/30/2013	3/31/2014		3/31/2014		3/31/2014	3/31/2014
Debt Service Funds								
421	Library Bond 2003	217,463	9,122,346	100%	9,339,808	100%	(217,463)	0
421.1	2013 Library GO Bonds	-	9,305,976	100%	9,165,708	100%	140,268	140,268
422	HUD 108	424,650	98,658	22%	497,949	100%	(399,291)	25,359
423	2008 Refin Project COP	265,138	430	0%	79,273	13%	(78,843)	186,295
464	Refinance City Hall 2002	831,284	7,356,744	100%	8,188,028	100%	(831,284)	0
464.1	2013 City Hall COPS	-	10,656,867	100%	10,032,350	100%	624,517	624,517
468	2003 Base Reuse Revenue Bond	214,635	150,398	49%	316,805	91%	(166,407)	48,228
Total Debt Service Funds		1,953,170	36,691,419	97%	37,619,922	99%	(928,503)	1,024,668
Sewer / Enterprise Funds								
602	Sewer Service	12,346,220	8,330,147	46%	6,404,767	25%	1,925,379	14,271,599
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	470	0%	3,716,274	48%	(3,715,804)	8,870,155
Total Sewer / Enterprise Funds		27,068,115	8,334,474	42%	10,121,042	30%	(1,786,568)	25,281,547
Internal Service Funds								
701	Equipment Replacement	2,975,768	880,169	69%	1,111,544	81%	(231,375)	2,744,392
701.5	Cable Equipment Replacement	185,636	86,012	49%	7,887	39%	78,125	263,761
702	Central Stores	84,121	160	NA		0%	160	84,281
703	Fleet Maintenance	269,959	445	NA	72,747	75%	(72,302)	197,657

City of Alameda, California
FY13-14 YTD Fund Balance Report - All Funds
Through March 31, 2014 (Unaudited)

		FY13-14						FY13-14
		Available	Actual		Actual		FY12-13	Available
		Fund	Revenue at	% of	Expense at	% of	Net Change	Balance
		Balance	3/31/2014	Budget	3/31/2014	Budget	3/31/2014	3/31/2014
		6/30/2013						
704	Technology Services	1,415,115	199,514	76%	122,440	23%	77,074	1,492,189
704.1	Technology Replacement Fund	-		N/A		0%	-	-
706	Facility Maintenance	1,192,155	560,698	75%		0%	560,698	1,752,853
706.1	Facility Main Replacement Fund	-				0%	-	-
	Subtotal	1,192,155	560,698	75%	-	0%	560,698	1,752,853
711	Workers' Comp Self Insurance	4,486,350	2,064,354	79%	1,722,817	63%	341,537	4,827,887
712	Risk Management	2,256,474	1,503,130	76%	824,194	39%	678,936	2,935,410
715	Unemployment Insurance	222,488	184,214	74%	74,785	42%	109,429	331,917
720	OPEB	1,005,940	2,545,144	75%	1,951,454	62%	593,690	1,599,630
720.1	OPEB AMP	6,120	37,352	67%	36,842	66%	510	6,630
720.5	Vacation Payoff	831,000	723,147	77%		0%	723,147	1,554,147
	Total Internal Service Funds	14,931,125	8,784,338	75%	5,924,710	52%	2,859,627	17,790,753
Trust & Agency Funds								
801	Police/Fire Pension 1079	51,998	1,409,308	75%	1,395,676	74%	13,631	65,630
802	Police/Fire Pension 1082	171	34,632	75%	34,510	75%	122	293
824	Mastick Senior Center	-	-	0%		0%	-	-
832	Debt Svc Marina Cove AD 89-1	4,623,507	53,224	614%	2,130,268	99%	(2,077,044)	2,546,463
835	1998 Harbor Bay Bonds	884,505	1,684	32%	748	NA	936	885,440
860	Debt Service - AD CFD # 1	2,424,941	935,554	72%	1,428,584	98%	(493,030)	1,931,911
861	Debt Service - AD CFD # 2	119,486	65	22%	8,290	NA	(8,225)	111,261
	Total Trust & Agency Funds	8,104,608	2,434,465	75%	4,998,076	91%	(2,563,610)	5,540,998
GRAND TOTAL FOR CITY		131,140,757	145,621,198	64%	147,128,475	55%	(1,507,277)	132,370,969

City of Alameda, California
 FY13-14 YTD Fund Balance Report - All Funds
 Through March 31, 2014 (Unaudited)

		FY13-14						FY13-14
		Available	Actual		Actual		FY12-13	Available
		Fund	Revenue at	% of	Expense at	% of	Net Change	Balance
		Balance	3/31/2014	Budget	3/31/2014	Budget	3/31/2014	3/31/2014
		6/30/2013						
SUCCESSOR AGENCY FUNDS:								
207	RPTFF Distribution Fund	-	2,831,297	24%	2,831,297	24%	-	-
207.1	Trust Fund Bayport	577,335	3,362	NA	581,233	NA	(577,870)	(535)
207.2	Trust Fund Admin	100,639	200,129	55%	97,740	27%	102,388	203,027
207.3	Trust Fund Non-Housing	10,440,561	1,824,105	21%	10,919,937	NA	(9,095,832)	1,344,729
207.4	Trust Fund Unspent Bond Proceed	1,630,910	203	1%	244,547	NA	(244,344)	1,386,566
207.5	Future Labor Obligations	-	47,500	100%		0%	47,500	47,500
207.6	DS-BWIP 2003 TAB		1,538,120	NA	15,290,655	NA	(13,752,535)	(13,752,535)
207.7	DS 2003 TAB		4,936,369	NA	44,356,790	NA	(39,420,421)	(39,420,421)
	Total Non Housing	12,749,445	11,381,084	44%	74,322,199	NA	(62,941,114)	(50,191,669)
208	CIC HSG Trust	24,738	1,553,602	59%	1,220,216	46%	333,386	358,124
208.1	CIS AUSD HSG Trust	516		0%	516	NA	(516)	-
208.2	DS 2011 Hsg Bond		1,329,994	NA	10,688,107	NA	(9,358,113)	(9,358,113)
	Total Housing	25,254	2,883,595	81%	11,908,838	NA	(9,025,243)	(8,999,989)
	Total Successor Agency	12,774,699	14,264,680	48%	86,231,037	NA	(71,966,357)	(59,191,659)
Debt Service								
425.1	Debt Svc CIC 2011 Hsg Trust	(9,808,187)	9,808,187	NA		0%	9,808,187	-
462.1	Debt Svc CIC Sub Trust	-		0%		0%	-	-
465.1	Debt Svc 2003 Tax Allo Trust	(14,023,327)	14,023,327	NA		0%	14,023,327	-
466.1	Debt Svc 2003 CIC Tax Trust	(40,624,061)	40,624,061	NA		0%	40,624,061	-
	Subtotal	(64,455,575)	64,455,575	0%	-	0%	64,455,575	-
Capital Projects								
325.1	2011 CIC Housing Bond Proceeds	9,889	-	0%	9,889	NA	(9,889)	-
	Total Successor Agency	(51,670,987)	78,720,255	267%	86,240,927	310%	(7,520,672)	(59,191,659)