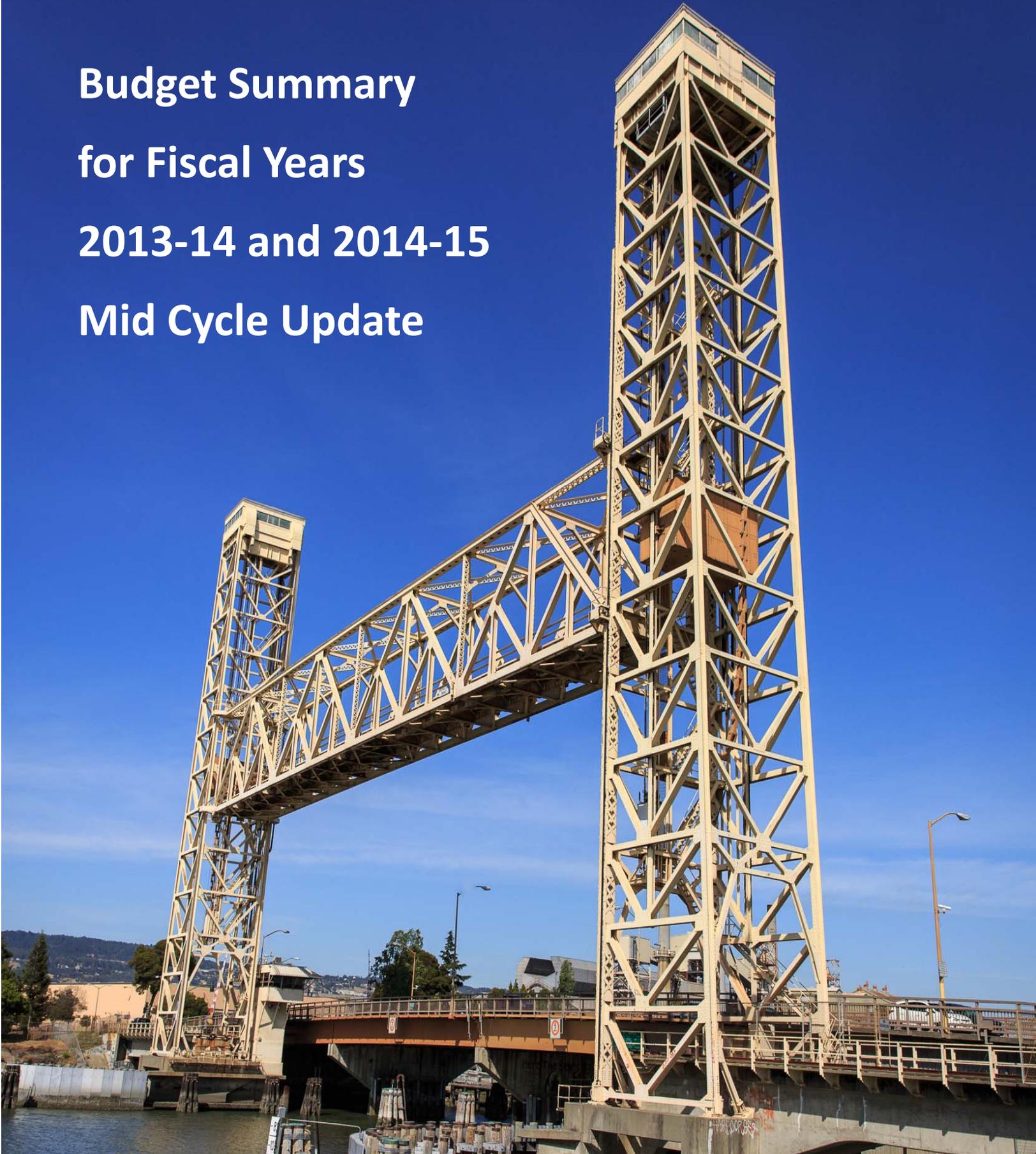


**Budget Summary
for Fiscal Years
2013-14 and 2014-15
Mid Cycle Update**

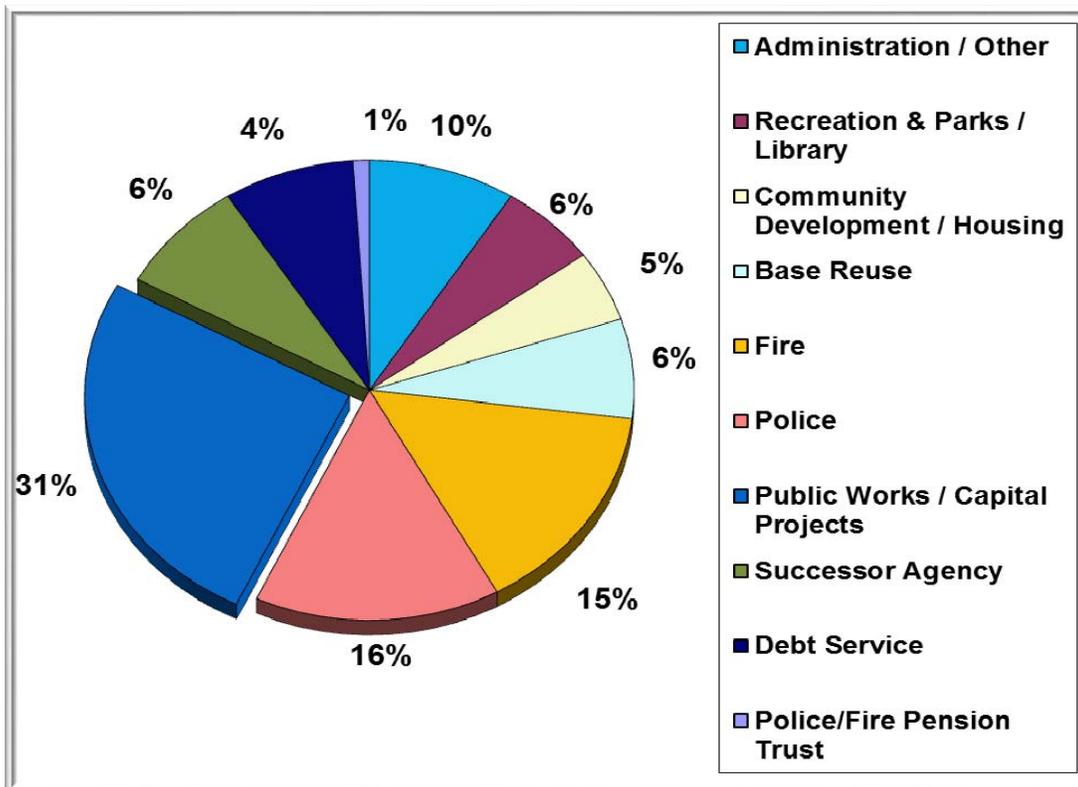


June 3, 2014

Honorable Mayor and Members of the City Council:

The City of Alameda’s Annual Budgets for Fiscal Year (FY) 13-14 and 14-15 provide a comprehensive financial framework for all City services for the next two years. The City’s total projected expenditures (excluding transfers) for FY 13-14 and 14-15 are \$171 million and \$176 million respectively, of which 37% and 40% respectively represent the General Fund, the City’s main source of unrestricted funds. These proposed budgets fund a total of 409 full time equivalent employees for both fiscal years¹. Of these total proposed budgets, approximately 31% is for Public Works and Capital Projects, 16% is for Police, 15% is for Fire, and the remainder for Recreation/Library, Community Development/Base Reuse, Administration and other programs offered by the City, as shown below:

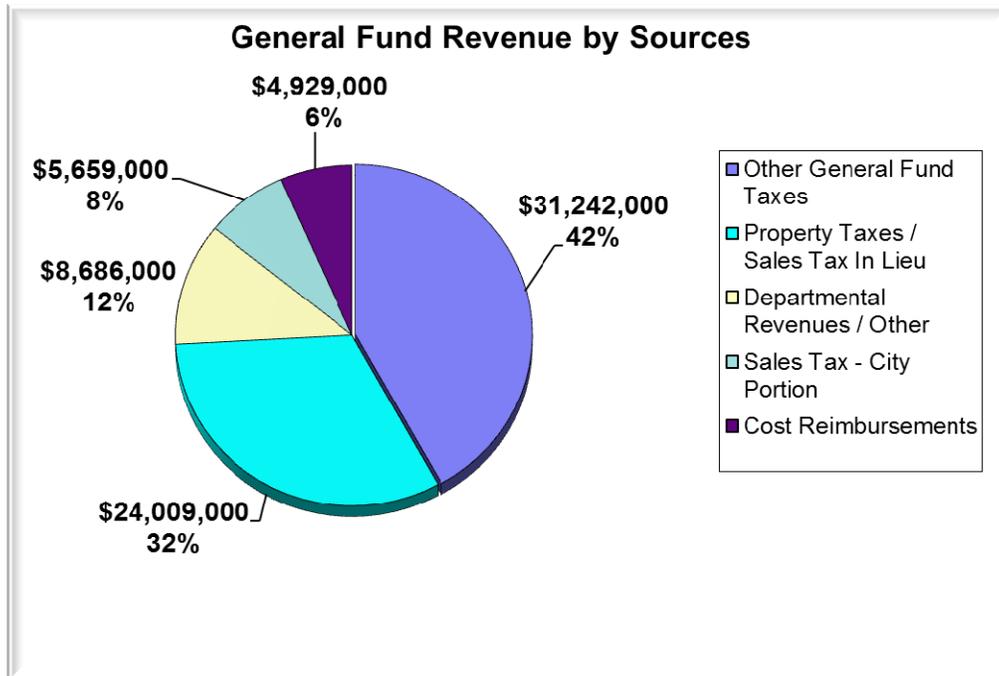
City of Alameda Total Proposed Budget - \$176 Million – Fiscal Year 2014-15



General Fund Revenue and Expenditure Forecasts for FY 13-14 and 14-15

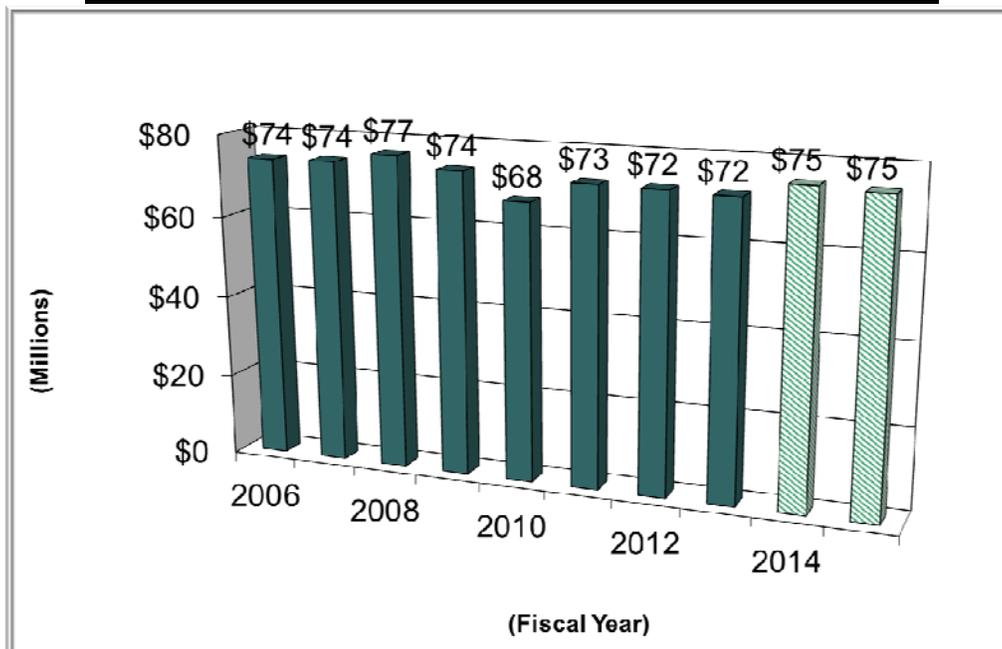
The General Fund’s major revenue sources include property and sales taxes, utility users and franchise taxes, transfer and vehicle taxes and hotel taxes. Together these groups comprise 81% of total revenues for FY 13-14, as shown on the graph on the following page. The remaining 19% includes revenues such as departmental revenues, cost reimbursements from other funds, and interest revenues.

¹ Excluding Alameda Municipal Power employees



Total General Fund revenues (including transfers in from other funds) for FY 13-14, excluding the receipt of one-time funds, are projected to be approximately \$75 million (approximately \$1.4 million or 2% ahead of budget, mostly due to a receipt of one-time pass through property taxes from the Successor Agency), and approximately the same for FY 14-15. A full return to the revenue levels of several years ago is unlikely in the near future, as displayed on the General Fund revenue trend graph below. The revenue projections are based on staff's analysis of local conditions and reflect information received from a number of sources, including the City's sales and property tax consultant as well as the County Assessor's and State Controller's offices.

Revenue Trend – General Fund – Fiscal Years 2006-2015

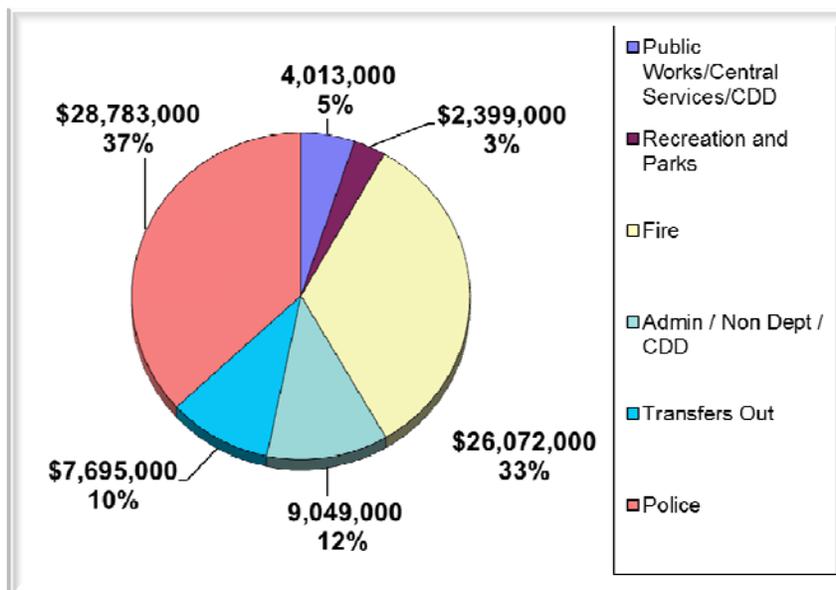


General Fund Revenue and Expenditure Revised Forecasts (Continued)

General Fund expenditures (including transfers out to other funds), are projected to total \$73 million in FY 13-14, approximately \$2 million or 3% under budget, primarily due to savings resulting from one-time vacancies occurring in the police department. These budget savings and higher than expected revenues, will be used to fund expenditures for FY 14-15, which are projected to increase to \$78 million. The increases are due primarily to increases in retirement and health insurance rates, the assumption of full staffing for the entire year and the incorporation of the financial impacts of the new Memorandums of Understanding (MOUs) approved for the City's various employee bargaining groups.

Like many California cities, a significant portion of General Fund expenditures goes towards Public Safety (37% for Police, 33% for Fire), with the balance allocated for a portion of Recreation and Parks, a portion for Library operations, Public Works, administrative functions, transfers out for retiree benefits and vacation payouts, capital and maintenance projects, and debt service on existing bonds, as summarized on the graphs below:

Allocation of Proposed General Fund Budget FY 2014-15



Incorporating the projections and proposed budget noted above, the City's available fund balance in its General Fund will be approximately \$21.2 million or 27% of expenditures at the end of Fiscal Year 2014-15. This is approximately \$1.8 million higher than originally projected in the adopted budget. This proposed revised budget for Fiscal Year 2014-15 meets the City Council's goal of maintaining a General Fund reserve level of at least 20% of annual expenditures. This reserve policy continues to be in line with those adopted by nearby cities for FY 14-15.



Proposed General Fund Budget Changes for Fiscal Year 2014-2015

As part of the revised proposed budget, staff is proposing the following changes to the General Fund budget for Fiscal Year 2014-15, as summarized and explained by department below:

Department	Expense Forecast Changes	Expense New Requests	Revenue Forecast Changes
City Council	\$2,000	\$3,000	
City Manager	(9,000)	53,000	
City Attorney		35,000	
Human Resources		57,000	
Parks and Recreation	75,000	79,000	
Fire	115,000		
Fire – BLS Transport	(159,000)		\$(231,000)
Police	23,000	27,000	
Central Services			(150,000)
Public Works		6,000	

City Council

The expenditure forecast changes reflect an increase in ABAG membership fees and anticipated expenditures resulting from the City hosting the mayor's conference. The expenditure new requests reflect an allowance for attending local non-profit events for each Councilmember (\$500 each) and the Mayor (\$1,000).

City Manager

The expenditure forecast changes reflect a reallocation of maintenance fees on Granicus software used for agenda preparation. The expenditure new requests include additional monies to attend an ICSC Conference (approximately \$3,000) and for additional federal lobbying expenses (\$50,000).



Human Resources

The expenditure new requests include \$17,000 for part-time staff, to assist with the Civil Service Board and records maintenance, and \$40,000 in additional funds for contract services to assist with recruitment as needed.

Parks and Recreation

The expenditure forecast changes reflect increased water costs of approximately \$66,000 due to increases in rates by EBMUD and additional hardball expenditures of approximately \$9,000 resulting from the recently approved contract with the Babe Ruth League. The expenditure new requests reflect General Fund contributions for the Krusi Park Building Renovation of \$50,000 and a partial contribution for the Estuary Park Project of \$29,000, both funded by carryover savings from FY 2012-13.

City Attorney

The expenditure new requests includes \$30,000 for part-time contract attorney services and \$5,000 to reconfigure office space within the department, funded by carryover savings from FY 2013-14. It also includes the addition of one paralegal position and the elimination of one Administrative Technician II position.

Fire

The expenditure forecast changes include the following:

- a. \$39,000 for additional fuel costs for the new fire truck and boats
- b. \$46,000 for new costs related to EBRC SA radio system annual service
- c. \$30,000 for an increase in dispatch costs from Alameda County

The department's budget has also been revised to reflect revenue and expenditure operating budget adjustment for the BLS Transport program.

Proposed General Fund Budget Changes for Fiscal Year 2014-15 (Continued)

Police

The expenditure forecast changes includes \$23,000 to reflect cost of living adjustments in the Animal Shelter contract not originally accounted for in the original adopted budget. The expenditure new requests include a net amount of \$15,913 to eliminate one Accounting Technician position and add one Administrative Management Analyst, as well as a net amount of \$10,746 to eliminate one Maintenance Worker 1 position and add one Police Technician.



Central Services

The revenue forecast changes reflects a reduction in fleet maintenance garage revenues as a result of reduced service requests from the Housing Authority, AMP and the School District.

Public Works

The expenditure new request includes a \$6,000 contribution for a proposed personnel change discussed in a subsequent section of this letter.

In addition to the above changes, the FY14-15 revised budget includes the following significant changes to General Fund comparing to the FY14-15 adopted budget.

- a. City Clerk - A reclassification of \$120,000 of expenditures from the Cable Franchise Fund (Fund 222) to the General Fund.
- b. Personnel Changes – Three new positions were approved by City Council during Fiscal Year 2013-14: one Administrative Service Director in Human Resources, one Economic Development Manager and one Media Communication Coordinator in Community Development.
- c. PERS rate – PERS revised its initial estimated employer contribution rates for miscellaneous employees, from 16.3% to 17.201%, and safety employees, from 41.6% to 44.115%.
- d. MOUs – The budget has been revised to reflect updated personnel costs for current city staff and to incorporate revisions to salaries and benefits resulting from recently approved Public Safety Memorandums of Understanding.

Revised Five Year General Fund Forecast FY 13-14 through FY 18-19

As previously discussed, projected increases in costs (including those resulting from changes in CalPERS smoothing methods for employer contribution rates) have resulted in projected General Fund deficits ranging from approximately \$5 to \$9 million annually beginning in FY 15-16. Absent any future corrective action, the City’s available reserves will be eliminated by FY 17-18, as shown below:

**5 Year Projections for FY13-14 through 17-18
(In Millions) - with proposed adjustments**

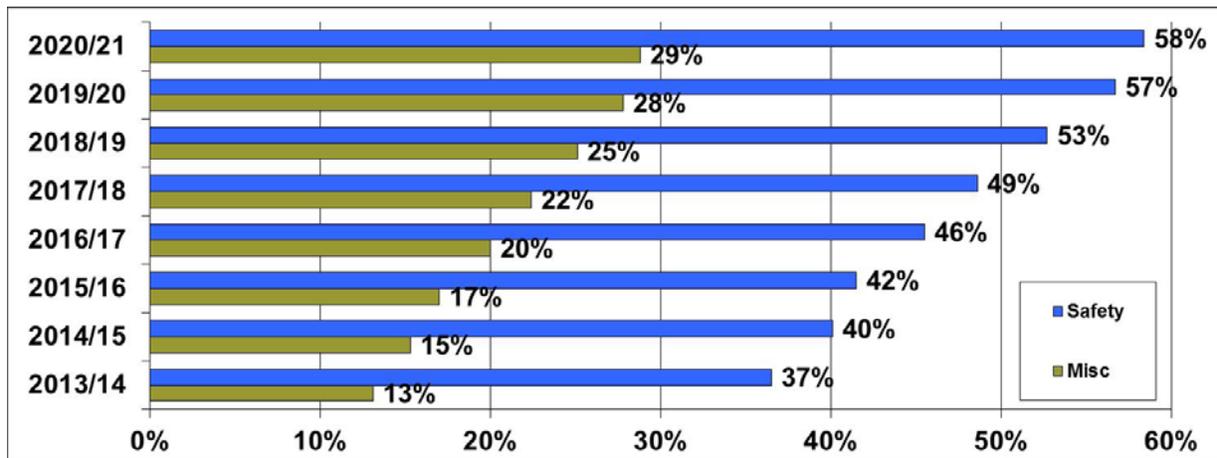
	13-14	14-15	15-16	16-17	17-18
Revenues	\$75.3	\$74.5	\$75.7	\$ 77.0	\$ 78.4
Expenditures	\$72.9	\$78.0	\$81.1	\$ 83.9	\$ 87.3
Budget Carryovers from FY 13-14		\$ 2.4			
Use of Prior Years Fund Balance		\$ 1.1	\$ 5.4	\$ 6.9	\$ 8.9
Ending Available Fund Balance	\$24.7	\$21.2	\$15.8	\$ 8.9	\$ -
% of Expenses	34%	27%	19%	11%	0%

Revised Five Year General Fund Forecast (Continued)

The five-year forecast includes the following assumptions:

- Annual revenue growth of 0-3%, versus average growth of 6% between FY 03-04 and 07-08.
- New agreed upon salary increases for all employees (2.0% for 2015 and 2016, based upon increases realized in specified tax revenues for the General Fund).
- 3% increases for all non-personnel expenses resulting from inflation beginning in FY 16-17.
- Estimated new Miscellaneous / Safety PERS rates (staff anticipates PERS will be issuing an official release of the rates as part of their actuarial study in October), which include the projected effect of the recent changes made by CalPERS to their amortization and smoothing policies. This includes a rate smoothing over a five instead of a fifteen year period. CalPERS will be implementing these changes over a five year period, beginning in FY 15-16, and are incorporated in the numbers shown on the graph below.

Projected Safety and Miscellaneous PERS Rates – Fiscal Years 2013-14 through 2020-21



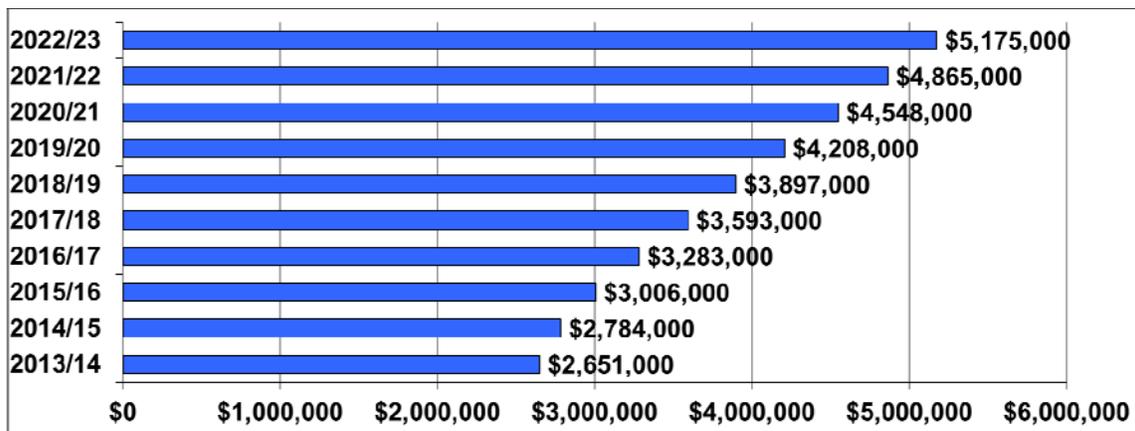
- PERS Rates - net of employee contribution

These rates continue to assume a rate of return on PERS investments of 7.5% annually. If the PERS future rates of return are lower than this assumed rate, the City will see additional increases to its contribution rates for both Safety and Miscellaneous employees. For the employer rates shown on the graph above, miscellaneous employees pay 1.868% of the total employer percentage, on top of their 7% employee contribution. In the same manner, for FY 13-14, public safety employees will pay 4% of the total employer percentage, increasing 1% each year to a maximum of 6% of the total employer percentage, on top of their 9% employee contribution.

- Health and Other Post-Employment Benefits (OPEB) are projected to increase 12% each year, with all employees picking up between 15-25% of the annual increase in health care costs beginning FY 13-14, increasing to 50% by 2015 for Miscellaneous employees and 2017 for sworn Safety employees. It is assumed that OPEB will continue to be funded on a “pay as you go” basis, with contributions to OPEB reserves as funds become available. The graph in the following page shows the projected “pay as you go amounts” for OPEB through Fiscal Year 2022-23, as estimated by Bartel and Associates, the firm which prepared the actuarial report on the City’s OPEB liability.

Revised Five Year General Fund Forecast (Continued)

Projected Pay as You Go OPEB Costs– Fiscal Years 2013-14 through 2022-23



The City's unfunded OPEB liability as of January 2013 is approximately \$91 million, and the City is projected to accumulate approximately \$1.4 million in OPEB reserves at the end of FY 14-15. The City will have a third party actuary update the unfunded OPEB analysis in 2015.

Other Budget Highlights for Fiscal Year 2014-2015

Expiration of Fire (SAFER) Grant

A Fire Department grant (known as the SAFER grant), which is being used to fund six firefighter positions, is expiring in September 2014. The expiration of the grant will have significant consequences for the Fire Department, particularly in the area of overtime, should the grant not be renewed. Staff will provide Council with additional updates regarding this grant during Fiscal Year 2014-15.



Proposed Non General Fund Budget Adjustments

As part of the revised proposed budget, staff is proposing the following changes to the budget for its other funds for Fiscal Year 2014-15, as summarized and explained by department below:

Department	Expenditure Forecast Changes	Expenditure New Requests	Revenue Forecast Changes	Revenue New Requests
City Clerk	\$17,000			
Parks and Recreation	165,000	\$107,000	\$364,000	
City Attorney	10,000	60,000		
Library	14,000			
Public Works	265,000	400,000		
Community Development		975,000		\$371,150
Base Reuse	152,000	(156,000)		
Housing	193,000		164,000	

City Clerk

The expenditure forecast change reflects a \$17,000 reallocation of maintenance fees on Granicus software used for agenda preparation, to be paid for by the Equipment Replacement Fund (Fund 701).

Other Budget Highlights for Fiscal Year 2014-2015 (Continued)

Parks and Recreation (Fund 280)

The forecast changes include the following:

- a. \$214,000 for inclusion of Mastick Advisory Board budgeted expenditures and \$164,000 of revenues in the City's budget (previously accounted for as a net expense)
- b. Reduce part time estimates of \$49,000 to fund new Recreation Specialist position
- c. \$200,000 increase in recreation revenue to better reflect actual fees collected

The new expenditure requests include the following:

- a. \$100,000 for a new Recreation Specialist due to increased programs/events
- b. \$7,000 net additional cost to eliminate one Recreation Supervisor position and create a new Recreation Manager position



City Attorney (Fund 712)

The expenditure new request and revised forecast include \$60,000 for part-time contract attorney services for risk management and \$10,000 for software annual maintenance costs.

Library (Fund 210)

The expenditure forecast change includes \$14,000 for minimum wage adjustments for part-time staff

Public Works

The expenditure forecast change includes the revised debt service payments of \$265,000 for the 2012 Sewer Bonds (Fund 602).

The expenditure new requests include the following:

- a. \$75,000 for design and implementation of Parking Garage Improvements (Fund 224)
- b. \$60,000 to purchase and install 120 low water flow toilets city-wide (Fund 706)
- c. \$120,000 for the purchase of a new public works vehicle, replacement of a leaf vacuum, and tree chipper maintenance (Fund 701)
- d. \$145,000 to implement the following personnel changes (various funds)
 - a. Change Budget Allocation for a Public Works Coordinator
 - b. Eliminate one Senior Management Analyst position and add one Management Analyst
 - c. Add one Deputy Director



Community Development

The expenditure new requests include the following:

- a. Rollover \$450,000 for Historic Crane Removal Repair (Fund 216)
- b. \$100,000 for additional market/business attraction through publications/media (Fund 227)
- c. \$130,000 for additional contract services, marketing and lobbyist for marketing and economic development (Fund 256)
- d. Approximately \$215,000 to implement the following personnel changes (Fund 209)
 - a. Eliminate one Supervising Planner position
 - b. Add a Planner III
 - c. Add a Combination Building Inspector
 - d. Add a Code Enforcement officer
 - e. Additional plan examiner services
- e. \$80,000 for additional technology equipment and two new trucks



Other Budget Highlights for Fiscal Year 2014-2015 (Continued)

Base Reuse

The expenditure forecast change includes \$152,000 for operating expenses resulting from a change in property management agreement with a third party firm. The expenditure new request includes a decrease in budget for roof, environmental and pier maintenance to help offset the additional operating costs in Fiscal Year 14-15.



Housing

The expenditure forecast change includes \$193,000 to match Housing Authority Budget in relation to the use of various City Housing Funds, as the City will be contracting out its housing services to the Authority in Fiscal Year 2014-15. As part of the contracting out of these services, three City employees will become Housing Authority employees during Fiscal Year 2014-15.



The grant revenue will increase \$164,000 from HOME grant fund to match increased expenditures.

Funding of Long-Term Liabilities

The City continues to make progress towards the funding of its various long-term obligations for insurance, worker's compensation claim and employee leave liabilities, facility maintenance and OPEB. The charts below compare the City's funding progress made in these areas between Fiscal Year 2009-10 and forecast by the end of Fiscal Year 2014-15.

	Fiscal Year 2009-10		Fiscal Year 2014-15	
	Reserves	% of Obligation Funded	Reserves	% of Obligation Funded
Insurance	\$811,353	69%	\$1,715,038	87%
Worker's Compensation	(\$660,330)	0%	\$3,980,350	53%
Employee Leave	\$0	0%	\$843,000	33%
Facility Maintenance*	\$171,000	2%	\$1,881,248	26%
OPEB	\$0	0%	\$1,386,689	2%

*Obligation represents two year total of Maintenance CIPs in the adopted budget for Fiscal Years 2013-14 and 2014-15

Capital and Maintenance Projects Proposed for FY 13-15

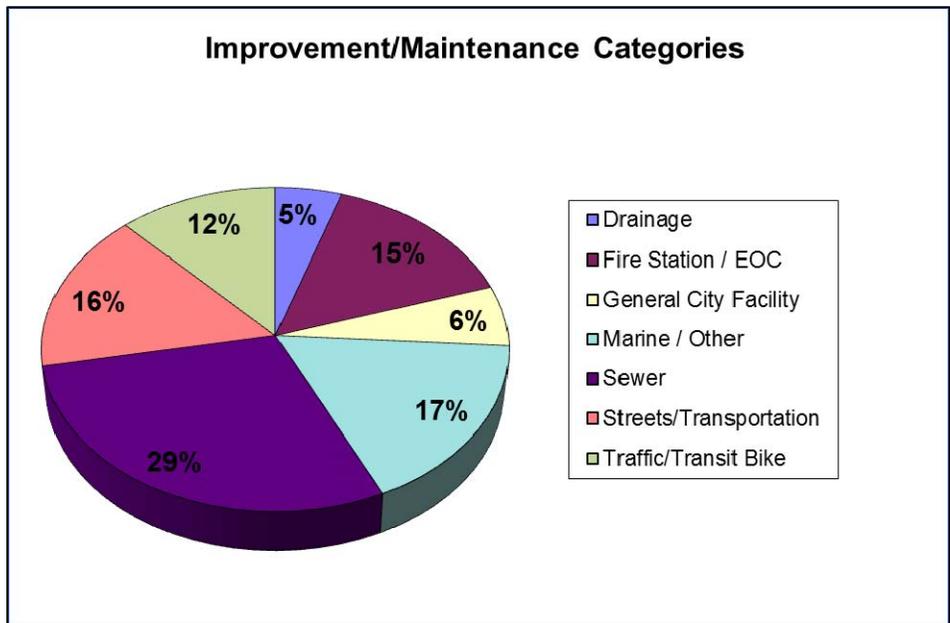
The proposed capital projects budget for FY 13-15 totals approximately \$55 million, as summarized on the chart below. A large portion of the costs of the capital projects relates to sewer maintenance and improvements required as a result of wet weather sewer overflow mandates and Clean Water Permit requirements. The General Fund is scheduled to contribute approximately \$1 million during FY 13-15 towards the capital and maintenance project programs. Some of the major projects proposed include the categories in the following page (the amounts represent two year totals):

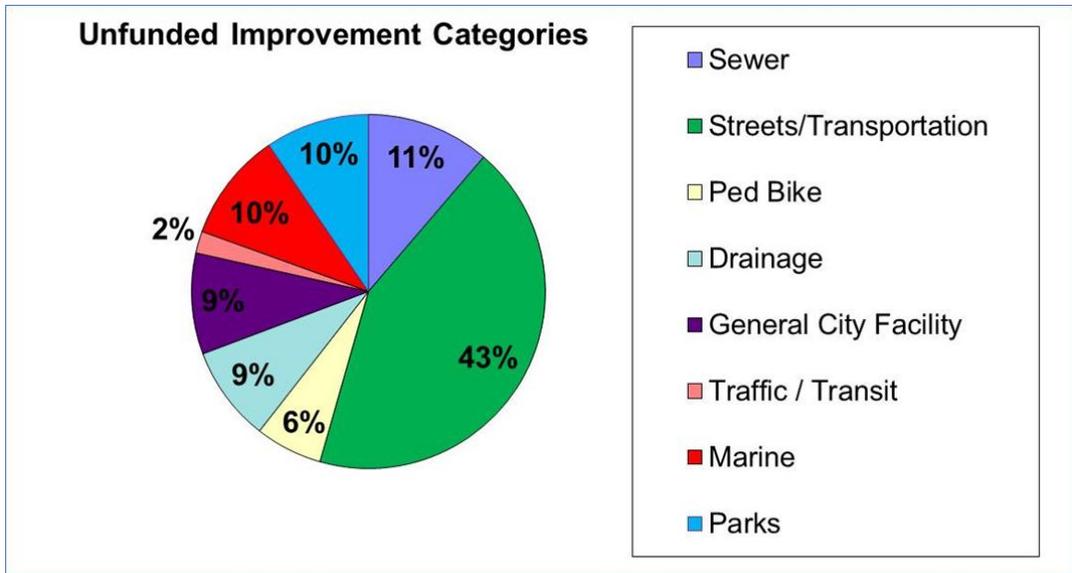
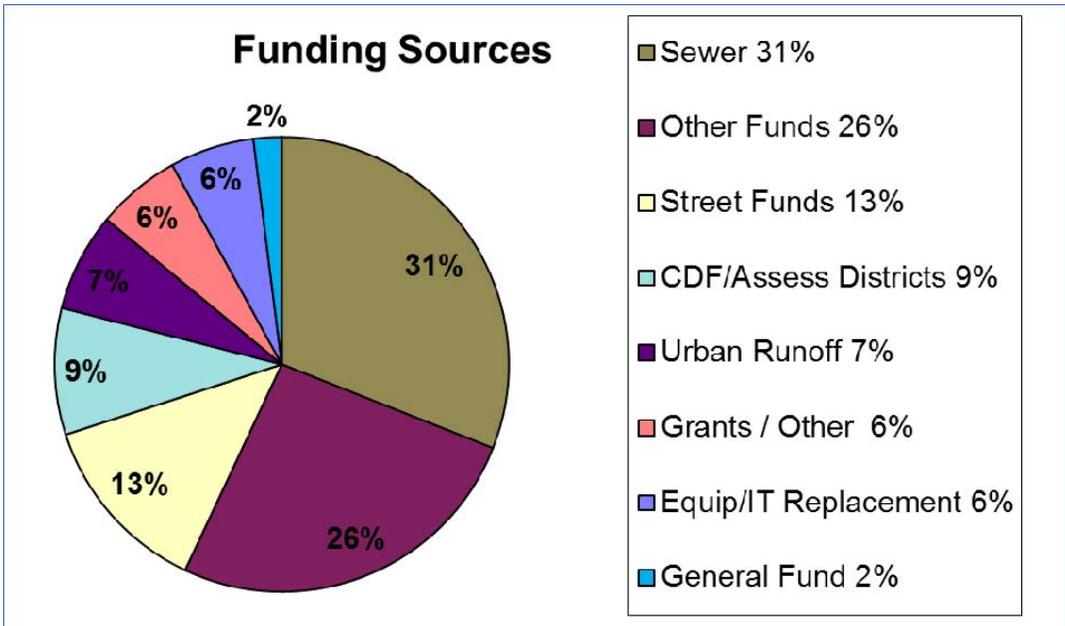


Capital and Maintenance Projects Proposed for FY 13-15 (Continued)

Category	Name of Project	Two Year Totals
Sewer	Infrastructure Improvements	\$15.55 million
Streets	Street Tree/Median Maintenance	\$1.79 million
Pedestrian/Bike	Sidewalk Repair Program	\$1.5 million
Drainage	Storm Drain System Improvements	\$2.5 million
General City Facility	Fire and Police Station Improvements	\$645,000
Marine	Marina Village Pier Repair	\$472,855
Fire	Emergency Operations Center	\$3 million
	Fire Station 3	\$5 million
Parks	Swim Center Renovations	\$390,000
	Estuary Park	\$1.4 million
Golf	Golf Course Renovations	\$1.0 million
Other	Police Vehicle Replacement	\$550,000
	Fire Vehicle/Apparatus Replacement	\$1.1 million
	Citywide Records Management Software	\$300,000

Graphical summaries of the projects by category and by funding source are shown below, as well as a graphical summary of the approximately \$258 million of unfunded capital and maintenance projects over the next five years:





Summary

The City is able to present balanced budgets for the General Fund for FY 13-14 and FY 14-15 through a combination of structural budget reductions at the beginning of the budget cycle, the use of limited one-time funds, and the use of the carryover of projected budget savings from FY 13-14. Unfortunately, the City's difficult fiscal challenges will not end in the near term. For that reason, additional fundamental structural changes will be needed in the future in order to address the City's structural deficit and maintain prudent reserve levels in accordance with policies established by the City Council.

Over the past year, the City Council and City staff have worked collaboratively and effectively to develop a balanced budget while meeting the City's operational needs. In particular, thanks are due to members of the City's Executive Management Team and to the City Manager's Office and Finance staff who produced the budget document, contributed critical insights, and devoted countless hours of dedicated work to this major undertaking. Every manager in the organization was involved in a significant way in helping to develop a responsible and balanced approach to this budget. Lastly, a special thanks goes to Finance Director Fred Marsh, who was instrumental in overseeing the design and creation of this Mid Cycle Update budget document. The City's budget was recognized again in FY 13-14 for its excellence by the Government Finance Officers Association.

On behalf of all City employees, staff looks forward to working with the City Council and the community on the implementation of this policy document. The result of the City's efforts will be a continuing commitment to providing high-quality services to the Alameda community, albeit with fewer resources, maintaining facilities and infrastructure, and proactively responding to harsh and evolving fiscal realities.

Respectfully submitted,



John A. Russo
City Manager





Mid Cycle Update to Budget FY 13-14 / 14-15

City Council



Mayor Marie Gilmore
Vice Mayor Marilyn Ezzy Ashcraft
Councilmember Lena Tam
Councilmember Stewart G. Chen
Councilmember Tony Daysog



Mid Cycle Update to Budget FY 13-14 / 14-15

Principal Officers

ELECTED OFFICIALS



Kevin Kearney, City Auditor



Kevin Kennedy, City Treasurer

CHARTER OFFICERS

City Manager, John A. Russo
City Attorney, Janet Kern
City Clerk, Lara Weisiger

EXECUTIVE MANAGEMENT TEAM

Assistant City Manager, Elizabeth Warmerdam
Assistant City Manager, Alex Nguyen

Administrative Services Director, Stephanie Garrabrant-Sierra
Chief of Police, Paul Roller
Chief Operating Officer, Alameda Point, Jennifer Ott
Community Development Director, Debbie Potter
Finance Director, Fred Marsh
Fire Chief, Mike D'Orazi
Interim General Manager, Alameda Municipal Power, Ronald Stassi
Library Director, Jane Chisaki
Public Works Director, Bob Haun
Recreation and Park Director, Amy Wooldridge



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Alameda
California**

For the Biennium Beginning

July 1, 2013

Executive Director



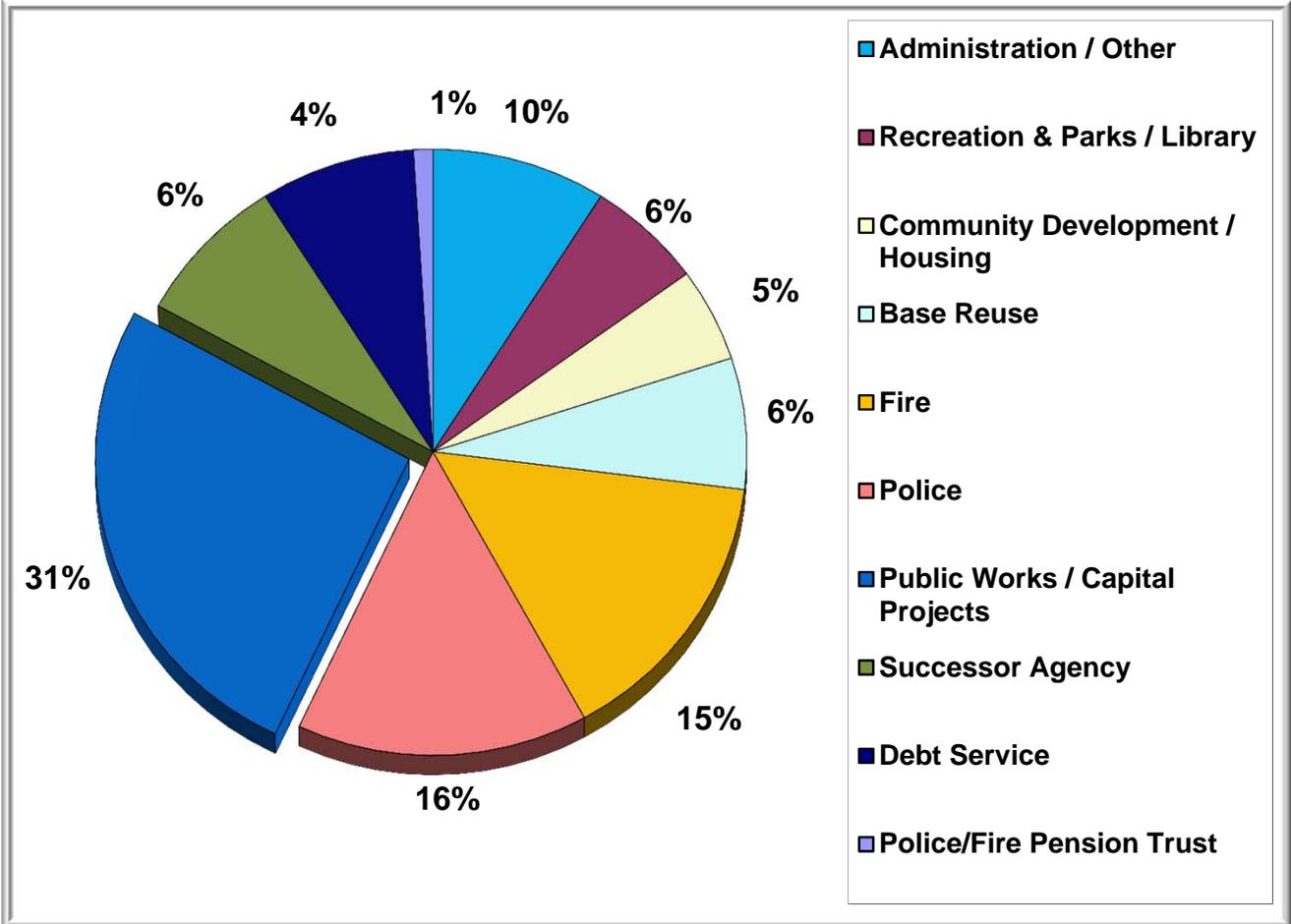
City of Alameda - General Fund Budget Summary

Fiscal Years 2012-2013 through 2014-2015

	FY12-13 Actual	FY13-14 Revised Budget	FY13-14 Estimate	FY14-15 Adopted Budget	FY14-15 Revised Budget
Revenues					
Property Taxes / Sales Tax In Lieu	\$ 23,072,986	\$ 23,274,220	\$ 24,531,000	\$ 23,818,000	\$ 24,009,000
Sales Tax - City Portion	5,384,713	5,593,742	5,494,000	5,842,000	5,659,000
Utility User Tax	9,091,448	8,699,000	8,699,000	8,699,000	8,699,000
Franchise Taxes	7,186,935	7,448,233	7,803,000	7,549,000	7,551,000
Motor Vehicle In Lieu Taxes	5,897,923	6,041,000	6,218,000	6,173,000	6,355,000
Transfer and Transient Occupancy Taxes	6,978,769	6,823,000	6,823,000	6,921,000	6,921,000
Business License Taxes	1,771,501	1,625,000	1,716,000	1,625,000	1,716,000
Departmental Revenues	6,708,864	7,256,000	6,893,000	7,247,000	6,740,000
Cost Allocation Reimbursements	4,413,589	4,947,964	4,948,000	4,948,000	4,929,000
Interest / Return on Investments	1,106,910	1,171,974	1,172,000	1,155,000	1,155,000
Other Revenues	58,731	9,867	10,000	11,000	9,000
Transfers in	217,129	1,049,000	1,025,314	806,000	782,000
Total Revenues/Transfers In	71,889,498	73,939,000	75,332,314	74,794,000	74,525,000
Expenditures					
City Council	338,590	320,000	319,000	328,000	333,000
City Attorney	1,432,870	1,637,000	1,510,000	1,641,000	1,643,000
City Clerk	552,114	599,000	581,000	613,000	738,000
City Manager	2,343,906	2,101,000	2,081,000	2,212,000	2,268,000
Non Departmental	360,867	772,000	629,000	714,000	715,000
Finance	2,036,861	2,166,000	2,023,000	2,253,000	2,253,000
Human Resources	1,080,896	865,911	842,000	883,000	1,099,000
Central Services	2,020,523	2,470,000	2,410,000	2,542,000	2,526,000
Recreation and Parks	3,437,837	2,363,560	2,342,000	2,326,000	2,399,000
Community Development	-	41,000	41,000	-	267,000
Fire	23,305,191	24,361,000	24,357,000	25,443,000	26,072,000
Police	27,151,263	27,596,000	26,115,000	28,736,000	28,783,000
Public Works	1,080,516	1,238,000	1,146,000	1,280,000	1,220,000
Total Operating Expenditures	65,141,434	66,530,471	64,396,000	68,971,000	70,316,000
Transfers to Other Funds					
Capital Projects / Maintenance	1,534,000	889,000	889,000	143,000	143,000
Recreation Fund	96,441	1,379,871	1,379,871	1,380,000	1,380,000
Vacation Payouts	831,000	941,000	941,000	1,000,000	1,000,000
Library	2,064,432	1,964,435	1,964,435	1,965,000	1,965,000
Police / Fire Pension 1079 and 1082	-	1,922,028	1,922,028	1,955,000	1,955,000
Transfer 2013 Refinancing City Hall Bonds	827,364	829,695	829,695	830,000	830,000
Other Transfers	943,682	462,971	605,971	422,000	422,000
Total Transfers to Other Funds	6,296,919	8,389,000	8,532,000	7,695,000	7,695,000
Total Expenditures/Transfers Out	71,438,353	74,919,471	72,928,000	76,666,000	78,011,000
Projected Available Reserves					
Balance, Beginning of Year	\$ 20,497,655	\$ 22,293,014	\$ 22,293,014	\$ 21,311,518	\$ 24,697,328
Net Change in Fund Balance	\$ 451,145	\$ (980,471)	\$ 2,404,314	\$ (1,872,000)	\$ (3,486,000)
Use of Designated Reserves	864,214				
Receipt of Loan Repayments	480,000				
Ending Available Fund Balance	\$ 22,293,014	\$ 21,312,543	\$ 24,697,328	\$ 19,439,518	\$ 21,211,328
% of General Fund Expenditures	31%	28%	34%	25%	27%



City of Alameda - Department Expense Summary
Proposed Budget - \$176 Million - Fiscal Year 2014-15



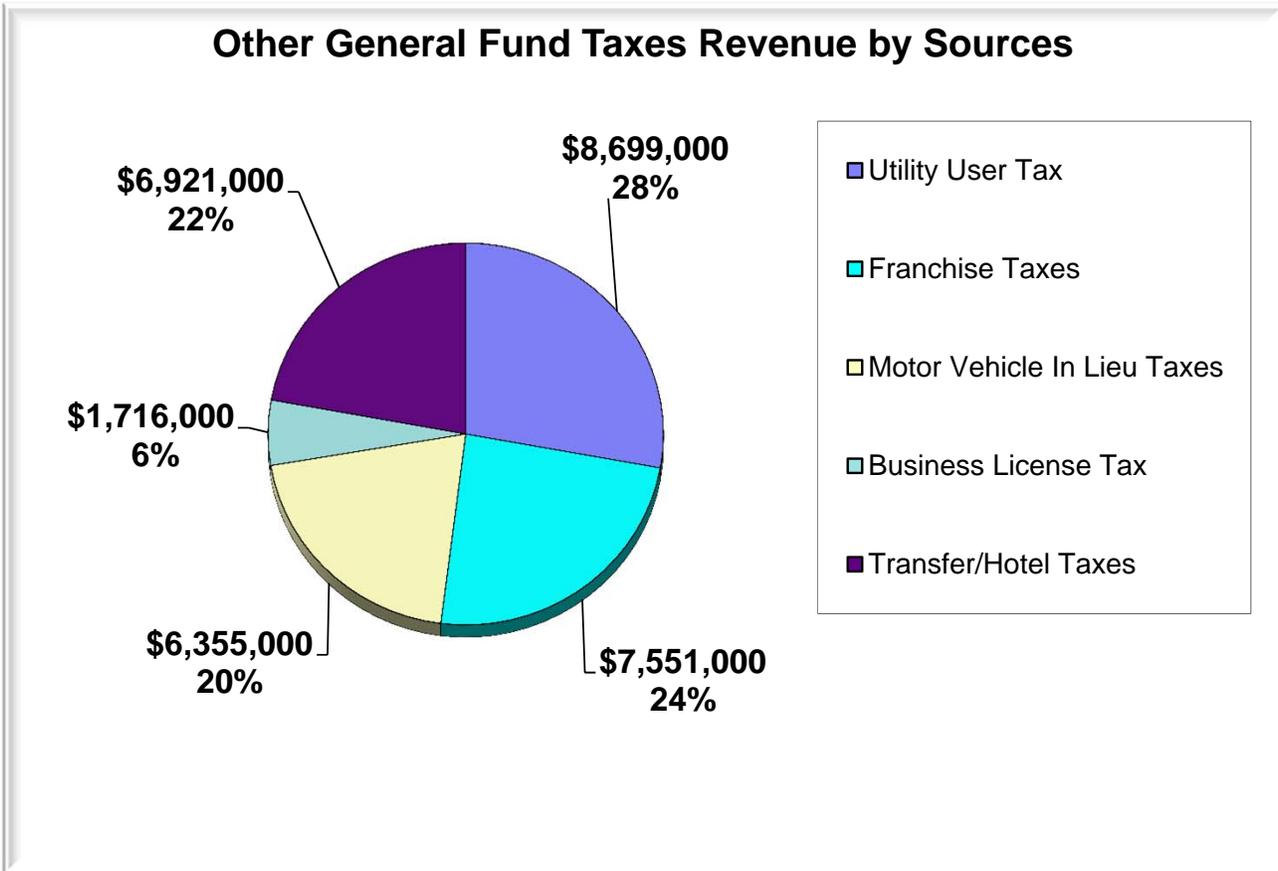
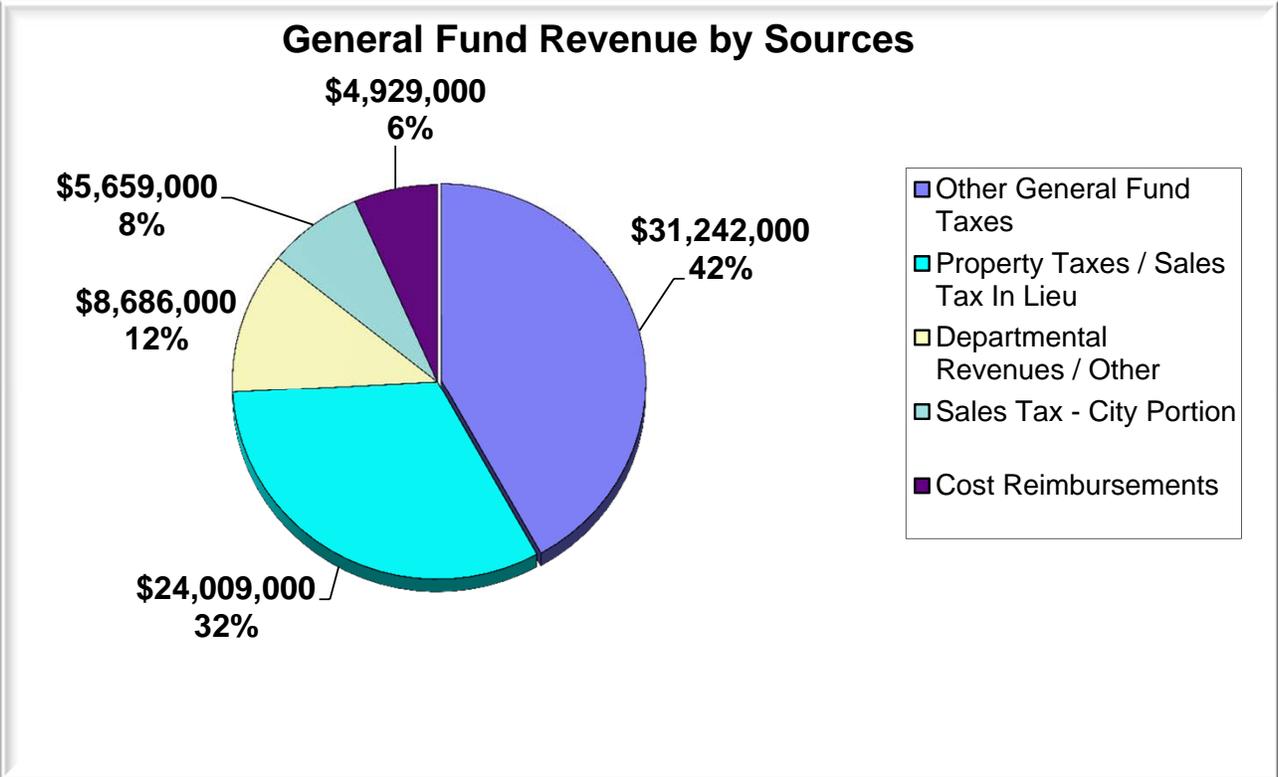
Department	FY13-14		FY14-15	
	\$	%	\$	%
Administration / Other	\$15,593,000	9%	\$17,213,000	10%
Recreation & Parks / Library	9,976,000	6%	10,319,000	6%
Community Development / Housing	7,789,000	5%	8,850,000	5%
Base Reuse	11,444,000	7%	10,818,000	6%
Fire	25,672,000	15%	26,376,000	15%
Police	26,215,000	15%	28,891,000	16%
Public Works / Capital Projects	44,871,655	26%	54,076,723	31%
Successor Agency	13,221,701	8%	10,583,814	6%
Debt Service	14,059,499	8%	6,640,525	4%
Police/Fire Pension Trust	1,922,028	1%	1,955,589	1%
Totals (excluding AMP)	170,763,883	100%	175,723,651	100%

Notes:

FY 13-14 debt service expense reflects the refunding of bonds during the fiscal year.
 Debt Service represents payments by the City's Governmental / Agency Funds only
 The amounts above represent expenditures only and exclude transfers out for these funds



City of Alameda - General Fund Revenue Summary
Allocation of Projected Revenues - FY 2014-15





City of Alameda Budget and Forecast

Revenue Background Information / Assumptions

The following discussion outlines the City's major operating revenue sources, which represent over 75% of the City's General Fund revenues. Estimates of the City's general revenues, such as taxes and interest, are prepared by the Finance Division using economic information obtained from the County of Alameda, the state and third-party consultants. Estimates of other revenues are prepared by the departments based upon their estimates of activity and updates to fee schedules (including cost of living adjustments).

Property Tax

Pursuant to Proposition 13, passed by California voters in 1978, countywide property taxes are set at 1% of assessed value. Upon change of ownership, the assessed value of a property is reset to the current market value (sales price). The City receives approximately 25% of the 1% countywide property tax collected in the City (net of ERAF payments to the State). Property taxes are the largest source of revenue to the City's General Fund, representing approximately \$24 million of the total.



The collection of secured property taxes is expected to increase by approximately 2.2% for FY 13-14 through FY 17-18 (compared to 6-12% growth in prior years), due to a continued reduction in sales levels compared to prior years. It should be noted that residential properties represent approximately 78% of the total assessed property valuation within the city.

Property taxes are collected on both secured (real property) and unsecured property (such as boats). If a property changes ownership in the middle of a tax year, the reassessment appears on the tax rolls the following year. However, the property is reassessed for a pro-rata portion of the year of sale, and an additional or "supplemental tax" is applied in that year. The supplemental tax is allocated among all cities on a countywide basis. There are often delays in the processing of reassessments, so the collection of taxes through supplemental assessments can span more than one year, causing annual fluctuations in this revenue category.

Motor Vehicle in Lieu Tax (Other Taxes)

The Vehicle License Fee (VLF) is a statewide tax on the ownership of a registered vehicle in place of taxing vehicles as personal property. By law, all revenues from the VLF fund city and county services, but the State Legislature controls the tax rate and the allocation among local governments. In 2004, the Legislature permanently reduced the VLF tax rate and eliminated State general fund backfill to cities and counties. Instead, cities and counties now receive additional transfers of property tax revenues in lieu of VLF. These funds are classified as property taxes. Their growth going forward is tied to the change in the City's assessed value growth, and therefore is projected to change at a rate similar to that for secured property taxes during FY 13-14 through FY 17-18.

Franchise Taxes (Other Taxes)

The City has franchise agreements with several utility companies, including Alameda Municipal Power (AMP). These companies pay the City a franchise fee based on a percentage of their revenue earned within the City limits. These fees serve as compensation for, among other things, wear and tear on City



City of Alameda Budget and Forecast

Revenue Background Information / Assumptions

streets. Franchise fees can change when the customer base expands, when additional services are used, when weather impacts the use of the utility, and when rates change. Staff is projecting franchise fee revenues will drop in FY 14-15 and to increase between 0-1% through FY 17-18.

Interest Income / Return on Investments

On a daily basis, the City invests all its idle cash in accordance with the City's formal investment policy. The City's interest income has declined during the last few years due to the dramatic fall in the City's rate of return on its investments resulting from the large reduction in the Federal Funds Rate. Based on estimated average cash balances, interest income / return on investments is projected to be approximately \$1 million on an annual basis during the next two fiscal years.



Sales and Use Tax

The City's portion of sales and use taxes is approximately 8% of the City's General Fund revenues, representing approximately \$5.5 million of the total for FY 13-14 and \$5.7 million of the total for FY 14-15. The sales tax rate in Alameda County is 9.00% through July 1, 2014, of which 1% is the "local" or City share. Also included in the sales tax is the one-half cent tax approved by California voters in November 1993 (Proposition 172), which is designated for public safety. This sales tax is shared between the cities and the county. Sales tax is projected to increase in FY 13-14 and FY 14-15 due to new retail developments within the City. Sales tax collections have suffered in recent years due to the softening local economy.

Transfer and Transient Occupancy Tax (Other Taxes)

The City imposes a Transient Occupancy Tax ("TOT ") of 10% on room rates. Staff is projecting TOT revenues to increase by 3% to \$1.5 million for FY 13-14 and FY 14-15 due to increases in occupancy and hotel room rates, and to increase by 2% over the next three fiscal years. The City imposes a transfer tax of \$12 per \$1,000 of property valuation on all property sales that occur within the City limits. The City is projecting to receive approximately \$5.4 million in property transfer taxes in FY 13-14 and FY14-15. The revenue received from these taxes is expected to increase 1% annually through FY 17-18 due residential sales still being below the levels experienced in the prior decade.

Utility Users Tax (Other Taxes)

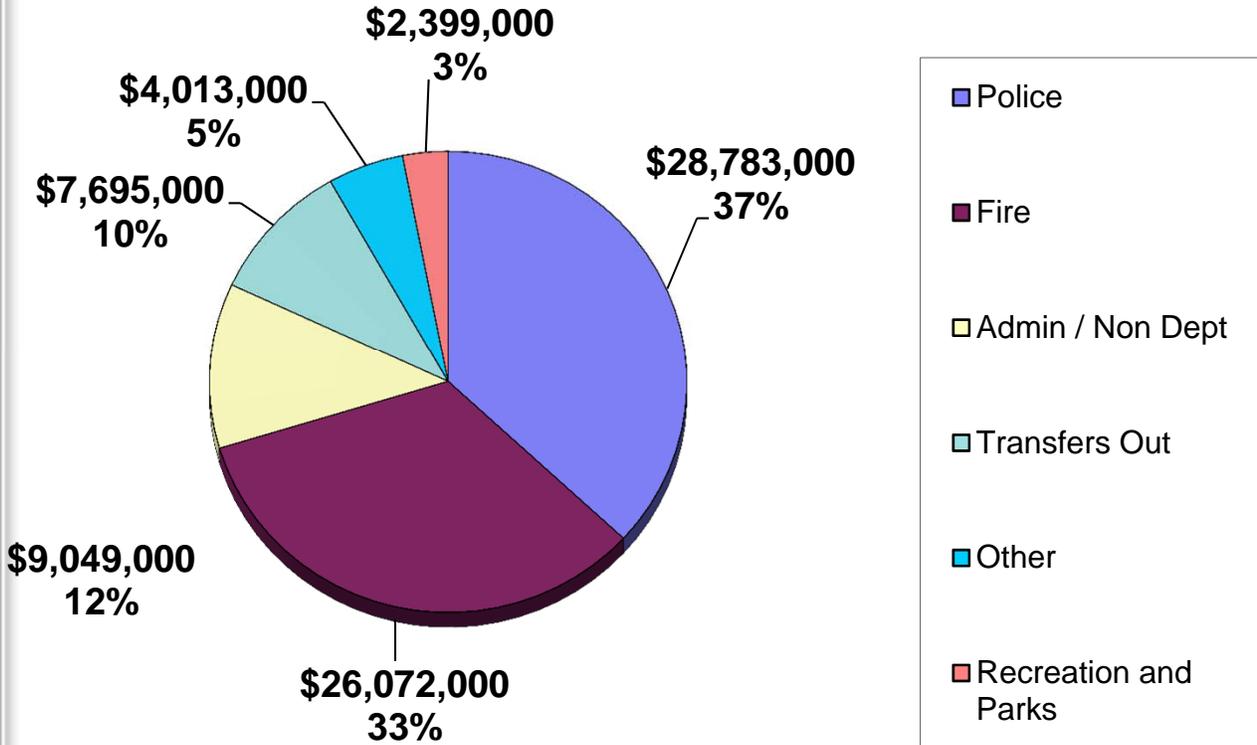
The City imposes a Utility Users Tax of 7.5% on all residential and commercial utility bills for properties within the city. As this revenue can fluctuate from year to year based upon usage, staff is projecting no increases in this revenue category for the next two fiscal years, with projected revenue of approximately \$8.7 million on an annual basis.



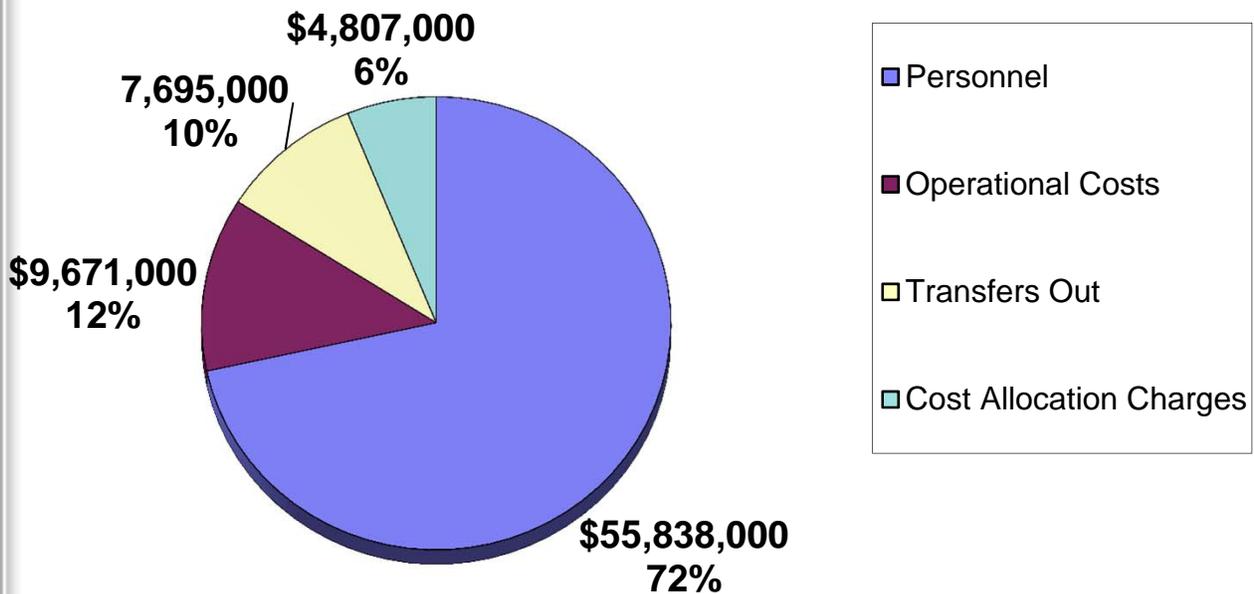
City of Alameda - General Fund Expenditures

Allocation of Proposed Budget - FY2014-15

General Fund Expenditures by Department



General Fund Expenditures by Categories





City of Alameda

General Fund Program Expenditures History

	FY12-13 Actual	FY13-14 Revised Budget	FY13-14 Estimate	FY14-15 Adopted Budget	FY14-15 Revised Budget
General Fund					
General Government					
City Council:					
Legislative	\$ 125,142	\$ 206,000	\$ 206,000	\$ 210,000	\$ 214,000
Intergovernmental Relations	213,448	114,000	113,000	118,000	119,000
Total City Council	338,590	320,000	319,000	328,000	333,000
City Attorney:					
Administration	826,986	1,032,000	907,000	987,000	1,011,000
Workers' Compensation Operations	167,820	176,000	173,000	181,000	183,000
Risk Management Operations	438,064	429,000	430,000	473,000	449,000
Total City Attorney	1,432,870	1,637,000	1,510,000	1,641,000	1,643,000
City Clerk:					
Administration	434,353	475,000	457,000	488,000	487,000
Elections	52,456	1,000	1,000	125,000	126,000
Cable TV Administration	65,305	123,000	123,000	-	125,000
Total City Clerk	552,114	599,000	581,000	613,000	738,000
City Manager:					
Administration	965,871	903,000	887,000	946,000	998,000
Information Technology Operating	1,167,976	895,000	893,000	960,000	962,000
Library Information Technology	115,492	121,000	119,000	124,000	126,000
Citywide Telecommunications	94,567	182,000	182,000	182,000	182,000
Total City Manager	2,343,906	2,101,000	2,081,000	2,212,000	2,268,000
Total - General Government	4,667,480	4,657,000	4,491,000	4,794,000	4,982,000
Administrative Services					
Finance:					
General Accounting	\$ 1,135,671	\$ 1,161,000	\$ 1,161,000	\$ 1,217,000	\$ 1,249,000
Accounts Payable and Payroll	611,147	672,000	530,000	696,000	618,000
Business License	169,467	197,000	196,000	202,000	248,000
Central Stores	120,576	136,000	136,000	138,000	138,000
Total Finance	2,036,861	2,166,000	2,023,000	2,253,000	2,253,000
Human Resources	1,080,896	865,911	842,000	883,000	1,099,000
Total - Administrative Services	3,117,757	3,031,911	2,865,000	3,136,000	3,352,000
Central Services					
Fleet Maintenance	1,439,524	1,593,000	1,569,000	1,633,000	1,619,000
Facility Maintenance	580,999	877,000	841,000	909,000	907,000
Total Central Services	2,020,523	2,470,000	2,410,000	2,542,000	2,526,000
Community Services (Recreation and Parks)					
Administration	353,666	-	-	-	-
Youth Program	211,095	-	-	-	-
Teen Program	85,612	-	-	-	-
Special Population	12,489	-	-	-	-
Aquatics	127,542	-	-	-	-
Park Maintenance	1,943,903	1,974,560	1,977,000	1,969,000	2,122,000
Hardball	121,821	159,000	135,000	127,000	47,000
Swim Center	196,537	230,000	230,000	230,000	230,000
Mastick Senior Center	385,172	-	-	-	-
Total - Community Services	3,437,837	2,363,560	2,342,000	2,326,000	2,399,000
Community Development					
Economic Development Adm	-	41,000	41,000	-	267,000
Total Community Development	-	41,000	41,000	-	267,000



City of Alameda

General Fund Program Expenditures History

	FY12-13 Actual	FY13-14 Revised Budget	FY13-14 Estimate	FY14-15 Adopted Budget	FY14-15 Revised Budget
Public Safety Services					
Fire:					
Administration	1,213,432	1,313,000	1,303,000	1,356,000	1,399,000
Emergency Operations	20,950,134	21,251,000	21,464,000	22,248,000	22,965,000
Fire Prevention Services	182,695	186,000	176,000	190,000	186,000
Emergency Medical Services (EMS)	690,787	675,000	676,000	695,000	711,000
Disaster Preparedness	-	168,000	140,000	173,000	175,000
Training	268,143	300,000	309,000	310,000	325,000
BLS Transport ¹	-	468,000	289,000	471,000	311,000
Total Fire	23,305,191	24,361,000	24,357,000	25,443,000	26,072,000
Police:					
Office of the Chief	477,013	452,000	477,000	467,000	494,000
Administrative Services	1,149,529	1,408,000	1,507,000	1,468,000	1,628,000
Communications	2,072,376	2,341,000	2,167,000	2,433,000	2,446,000
Records	915,987	964,000	890,000	1,002,000	975,000
Support Services	1,263,949	1,271,000	1,157,000	1,248,000	1,239,000
Materials/Logistics	1,084,062	1,163,000	1,271,000	1,195,000	1,213,000
Patrol	14,730,647	13,650,000	12,859,000	14,317,000	14,116,000
Investigations	3,859,255	4,266,000	3,792,000	4,458,000	4,477,000
Traffic	984,278	1,442,000	1,336,000	1,507,000	1,524,000
Animal Shelter	368,042	396,000	412,000	397,000	422,000
Special Event Support	64,939	61,000	65,000	62,000	67,000
Crossing Guard	181,186	182,000	182,000	182,000	182,000
Total Police	27,151,263	27,596,000	26,115,000	28,736,000	28,783,000
Total - Public Safety Services	50,456,454	51,957,000	50,472,000	54,179,000	54,855,000
PUBLIC SERVICES (Public Works)					
Administration	270,282	301,000	322,000	311,000	307,000
Land Development/Permit Review	39,972	30,000	30,000	30,000	30,000
Graffiti Abatement Program	17,428	20,000	20,000	22,000	22,000
Street Tree & Median Maintenance	193,514	240,000	239,000	246,000	246,000
Street & Sidewalk Maintenance	559,320	647,000	535,000	671,000	615,000
Total - Public Services	1,080,516	1,238,000	1,146,000	1,280,000	1,220,000
NON-DEPARTMENTAL					
Non-Departmental	360,867	772,000	629,000	714,000	715,000
Total - Non-Department	360,867	772,000	629,000	714,000	715,000
Total General Fund	\$65,141,434	\$66,530,471	\$64,396,000	\$68,971,000	\$70,316,000

Note 1: Fire BLS Transport was accounted for in the Fire Grant Fund prior to FY13-14.



City of Alameda

General Fund Program Budget Summary Fiscal Year 2014-15

	Personnel	Operational Costs	Cost Allocation	Total	Less Revenues	Net Program Budget
General Government						
City Council:						
Legislative	\$ 99,000	\$ 41,000	\$ 74,000	\$ 214,000	\$ -	\$ 214,000
Intergovernmental Relations	52,000	66,000	1,000	119,000	9,000	110,000
Total City Council	151,000	107,000	75,000	333,000	9,000	324,000
City Attorney:						
Administration	849,000	122,000	40,000	1,011,000	160,000	851,000
Workers' Compensation Operations	163,000	11,000	9,000	183,000	64,000	119,000
Risk Management Operations	355,000	76,000	18,000	449,000	85,000	364,000
Total City Attorney	1,367,000	209,000	67,000	1,643,000	309,000	1,334,000
City Clerk:						
Administration	438,000	24,000	25,000	487,000	27,000	460,000
Elections	-	126,000	-	126,000	9,000	117,000
Cable TV Administration	86,000	37,000	2,000	125,000	7,000	118,000
Total City Clerk	524,000	187,000	27,000	738,000	43,000	695,000
City Manager:						
Administration	679,000	276,000	43,000	998,000	45,000	953,000
Information Technology Operating	480,000	424,000	58,000	962,000	16,000	946,000
Library Information Technology	118,000	2,000	6,000	126,000	-	126,000
Citywide Telecommunications	-	182,000	-	182,000	-	182,000
Total City Manager	1,277,000	884,000	107,000	2,268,000	61,000	2,207,000
Total - General Government	3,319,000	1,387,000	276,000	4,982,000	422,000	4,560,000



City of Alameda

General Fund Program Budget Summary Fiscal Year 2014-15

	Personnel	Operational Costs	Cost Allocation	Total	Less Revenues	Net Program Budget
Administrative Services						
Finance:						
General Accounting	711,000	496,000	42,000	1,249,000	49,000	1,200,000
Accounts Payable and Payroll	544,000	35,000	39,000	618,000	-	618,000
Business License	145,000	76,000	27,000	248,000	140,000	108,000
Central Stores	29,000	106,000	3,000	138,000	149,000	(11,000)
Total Finance	1,429,000	713,000	111,000	2,253,000	338,000	1,915,000
Human Resources	921,000	126,000	52,000	1,099,000	231,000	868,000
Total - Administrative Services	2,350,000	839,000	163,000	3,352,000	569,000	2,783,000
Central Services						
Fleet Maintenance	643,000	896,000	80,000	1,619,000	756,000	863,000
Facility Maintenance	260,000	620,000	27,000	907,000	-	907,000
Total Central Services	903,000	1,516,000	107,000	2,526,000	756,000	1,770,000
Recreation and Parks						
Park Maintenance	1,163,000	749,000	210,000	2,122,000	-	2,122,000
Hardball	-	40,000	7,000	47,000	-	47,000
Swim Center	13,000	217,000	-	230,000	83,000	147,000
Total - Community Services	1,176,000	1,006,000	217,000	2,399,000	83,000	2,316,000
Community Development	265,000	2,000	-	267,000	-	267,000



City of Alameda

General Fund Program Budget Summary Fiscal Year 2014-15

	Personnel	Operational Costs	Cost Allocation	Total	Less Revenues	Net Program Budget
Public Safety Services						
Fire:						
Administration	1,242,000	109,000	48,000	1,399,000	-	1,399,000
Emergency Operations	20,008,000	1,252,000	1,705,000	22,965,000	2,459,000	20,506,000
Fire Prevention Services	117,000	61,000	8,000	186,000	200,000	(14,000)
Emergency Medical Services (EMS)	389,000	309,000	13,000	711,000	-	711,000
Disaster Preparedness	141,000	20,000	14,000	175,000	-	175,000
Training	298,000	17,000	10,000	325,000	-	325,000
BLS Transport	201,000	106,000	4,000	311,000	317,000	(6,000)
Total Fire	22,396,000	1,874,000	1,802,000	26,072,000	2,976,000	23,096,000
Police:						
Office of the Chief	473,000	5,000	16,000	494,000	-	494,000
Administrative Services	1,231,000	277,000	120,000	1,628,000	51,000	1,577,000
Communications	2,140,000	204,000	102,000	2,446,000	-	2,446,000
Records	787,000	139,000	49,000	975,000	15,000	960,000
Support Services	1,072,000	125,000	42,000	1,239,000	12,000	1,227,000
Materials/Logistics	355,000	838,000	20,000	1,213,000	-	1,213,000
Patrol	12,606,000	102,000	1,408,000	14,116,000	474,000	13,642,000
Investigations	4,024,000	126,000	327,000	4,477,000	10,000	4,467,000
Traffic	1,403,000	59,000	62,000	1,524,000	1,216,000	308,000
Animal Shelter	96,000	326,000	-	422,000	5,000	417,000
Special Event Support	67,000	-	-	67,000	63,000	4,000
Crossing Guard	179,000	2,000	1,000	182,000	-	182,000
Total Police	24,433,000	2,203,000	2,147,000	28,783,000	1,846,000	26,937,000
Total - Public Safety Services	46,829,000	4,077,000	3,949,000	54,855,000	4,822,000	50,033,000



City of Alameda

General Fund Program Budget Summary Fiscal Year 2014-15

	Personnel	Operational Costs	Cost Allocation	Total	Less Revenues	Net Program Budget
Public Works						
Administration	266,000	26,000	15,000	307,000	88,000	219,000
Land Development/Permit Review	-	30,000	-	30,000	-	30,000
Graffiti Abatement Program	20,000	2,000	-	22,000	-	22,000
Street Tree & Median Maintenance	102,000	127,000	17,000	246,000	-	246,000
Street & Sidewalk Maintenance	511,000	41,000	63,000	615,000	-	615,000
Total - Public Services	899,000	226,000	95,000	1,220,000	88,000	1,132,000
Non-Departmental						
Non-Departmental	97,000	618,000	-	715,000	-	715,000
Total - Non-Department	97,000	618,000	-	715,000	-	715,000
Total General Fund	\$ 55,838,000	\$ 9,671,000	\$ 4,807,000	\$ 70,316,000	\$ 6,740,000	\$ 63,576,000



City of Alameda - General Fund Budget Summary

Fiscal Years 2012-2013 through 2017-2018

	FY12-13	FY13-14	FY13-14	FY14-15	FY14-15	FY 15-16	FY 16-17	FY 17-18
	Actual	Revised Budget	Estimate	Adopted Budget	Revised Budget	Revised Forecast	Revised Forecast	Revised Forecast
Revenues								
Property Taxes / Sales Tax In Lieu	\$ 23,072,986	\$ 23,274,220	\$ 24,531,000	\$ 23,818,000	\$ 24,009,000	\$ 24,642,000	\$ 25,184,000	\$ 25,738,000
Sales Tax - City Portion	5,384,713	5,593,742	5,494,000	5,842,000	5,659,000	5,829,000	6,004,000	6,184,000
Utility User Tax	9,091,448	8,699,000	8,699,000	8,699,000	8,699,000	8,786,000	8,874,000	8,963,000
Franchise Taxes	7,186,935	7,448,233	7,803,000	7,549,000	7,551,000	7,627,000	7,703,000	7,780,000
Motor Vehicle In Lieu Taxes	5,897,923	6,041,000	6,218,000	6,173,000	6,355,000	6,495,000	6,638,000	6,784,000
Transfer and Transient Occupancy Taxes	6,978,769	6,823,000	6,823,000	6,921,000	6,921,000	7,059,000	7,200,000	7,344,000
Business License Taxes	1,771,501	1,625,000	1,716,000	1,625,000	1,716,000	1,733,000	1,750,000	1,768,000
Departmental Revenues	6,708,864	7,256,000	6,893,000	7,247,000	6,740,000	6,807,000	6,875,000	6,944,000
Cost Allocation Reimbursements	4,413,589	4,947,964	4,948,000	4,948,000	4,929,000	4,978,000	5,028,000	5,078,000
Interest / Return on Investments	1,106,910	1,171,974	1,172,000	1,155,000	1,155,000	1,178,000	1,202,000	1,226,000
Other Revenues	58,731	9,867	10,000	11,000	9,000	9,000	9,000	9,000
Transfers in	217,129	1,049,000	1,025,314	806,000	782,000	529,000	529,000	529,000
Total Revenues/Transfers In	71,889,498	73,939,000	75,332,314	74,794,000	74,525,000	75,672,000	76,996,000	78,347,000
Expenditures								
City Council	338,590	320,000	319,000	328,000	333,000	345,000	358,000	371,000
City Attorney	1,432,870	1,637,000	1,510,000	1,641,000	1,643,000	1,701,000	1,772,000	1,844,000
City Clerk	552,114	599,000	581,000	613,000	738,000	760,000	786,000	812,000
City Manager	2,343,906	2,101,000	2,081,000	2,212,000	2,268,000	2,338,000	2,421,000	2,506,000
Non Departmental	360,867	772,000	629,000	714,000	715,000	726,000	738,000	750,000
Finance	2,036,861	2,166,000	2,023,000	2,253,000	2,253,000	2,326,000	2,412,000	2,500,000
Human Resources	1,080,896	865,911	842,000	883,000	1,099,000	1,135,000	1,180,000	1,226,000
Central Services	2,020,523	2,470,000	2,410,000	2,542,000	2,526,000	2,604,000	2,691,000	2,779,000
Recreation and Parks	3,437,837	2,363,560	2,342,000	2,326,000	2,399,000	2,468,000	2,547,000	2,627,000
Community Development	-	41,000	41,000	-	267,000	279,000	294,000	309,000
Fire	23,305,191	24,361,000	24,357,000	25,443,000	26,072,000	27,053,000	28,057,000	29,387,000
Police	27,151,263	27,596,000	26,115,000	28,736,000	28,783,000	29,832,000	30,929,000	32,327,000
Public Works	1,080,516	1,238,000	1,146,000	1,280,000	1,220,000	1,245,000	1,272,000	1,300,000
Total Operating Expenditures	65,141,434	66,530,471	64,396,000	68,971,000	70,316,000	72,812,000	75,457,000	78,738,000
Transfers to Other Funds								
Capital Projects / Maintenance	1,534,000	889,000	889,000	143,000	143,000	346,000	354,000	361,000
Recreation Fund	96,441	1,379,871	1,379,871	1,380,000	1,380,000	1,409,000	1,437,000	1,466,000
Vacation Payouts	831,000	941,000	941,000	1,000,000	1,000,000	1,020,000	1,040,000	1,061,000
Library	2,064,432	1,964,435	1,964,435	1,965,000	1,965,000	2,004,000	2,044,000	2,085,000
Police / Fire Pension 1079 and 1082	-	1,922,028	1,922,028	1,955,000	1,955,000	1,955,000	1,955,000	1,955,000
Transfer 2013 Refinancing City Hall Bonds	827,364	829,695	829,695	830,000	830,000	830,000	830,000	830,000
Other Transfers	943,682	462,971	605,971	422,000	422,000	730,000	745,000	760,000
Total Transfers to Other Funds	6,296,919	8,389,000	8,532,000	7,695,000	7,695,000	8,294,000	8,405,000	8,518,000
Total Expenditures/Transfers Out	71,438,353	74,919,471	72,928,000	76,666,000	78,011,000	81,106,000	83,862,000	87,256,000
Projected Available Reserves								
Balance, Beginning of Year	\$ 20,497,655	\$ 22,293,014	\$ 22,293,014	\$ 21,311,518	\$ 24,697,328	\$ 21,211,328	\$ 15,777,328	\$ 8,911,328
Net Change in Fund Balance	\$ 451,145	\$ (980,471)	\$ 2,404,314	\$ (1,872,000)	\$ (3,486,000)	\$ (5,434,000)	\$ (6,866,000)	\$ (8,909,000)
Use of Designated Reserves	864,214							
Receipt of Loan Repayments	480,000							
Ending Available Fund Balance	\$ 22,293,014	\$ 21,312,543	\$ 24,697,328	\$ 19,439,518	\$ 21,211,328	\$ 15,777,328	\$ 8,911,328	\$ 2,328
% of General Fund Expenditures	31%	28%	34%	25%	27%	19%	11%	0%



Capital Improvement Program

Fiscal Years 2013-14 and 2014-15

Program Description

The Capital Improvement Program (CIP) manages the development, design, construction, maintenance, purchase and renovation of the City's public buildings, infrastructure and equipment. The CIP budget differs from a typical operating budget because projects can span multiple years and the funding for each project may be carried forward until the project is finished.

The CIP is adopted biennially with the City operating budget, with expected resources and planned project expenditures, and is financed through several funding sources, including the General Fund.

The CIP has been updated for Fiscal Year 2014-15 to reflect the construction of the Emergency Operations Center (estimated at \$3,000,000), Fire Station 3 (estimated at \$5,000,000) and Park Improvements at Estuary Park (estimated at \$1,414,000)

Capital Budget Funding (rounded in thousands of dollars)

Project Category	FY 13-14			FY 14-15			2 Year	Unfunded
	Maint.	Capital	Totals	Maint.	Capital	Totals	%	
Sewer	\$ 573	\$ 7,929	8,502	\$ 573	\$ 7,623	8,196	30%	\$ 29,100
Streets/Transportation	1,017	3,270	4,287	1,010	3,310	4,320	16%	111,313
Ped Bike	155	2,147	2,302	155	1,658	1,813	8%	15,822
Drainage	244	1,106	1,350	244	1,370	1,614	5%	22,470
General City Facility	508	1,731	2,239	488	417	905	6%	23,819
Fire Station/EOC					8,000	8,000	15%	-
Traffic / Transit	484	763	1,247	484	447	931	4%	5,165
Marine	92	863	955	92	890	982	4%	25,750
Parks	-	664	664		1,464	1,464	4%	24,536
Other	501	1,794	2,295	486	2,180	2,666	9%	-
Totals	\$ 3,574	\$ 20,267	\$ 23,841	\$ 3,532	\$ 27,359	\$ 30,891	101%	\$ 257,975

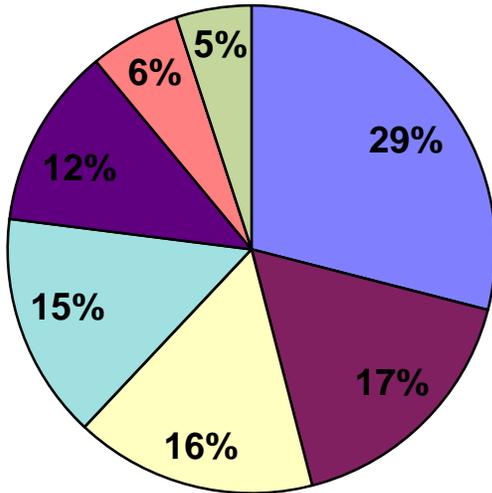
Funding Sources	Maint.	Capital	Totals	Maint.	Capital	Totals	%
CDF/Assess Districts	\$ -	\$ 2,996	2,996	\$ -	\$ 1,725	1,725	9%
Equip/IT Replacement	-	989	989	-	2,040	2,040	6%
Facility Maintenance	-	271	271	-	493	493	1%
Street Funds	1,185	2,528	3,713	1,222	2,025	3,247	13%
General	279	610	889	-	143	143	2%
Grants / Other	248	1,495	1,743	248	1,035	1,283	6%
Sewer	477	8,129	8,606	480	7,873	8,353	31%
Urban Runoff	350	895	1,245	338	2,240	2,578	7%
Financing / Other	1,035	2,354	3,389	1,244	9,785	11,029	25%
Totals	\$ 3,574	\$ 20,267	\$ 23,841	\$ 3,532	\$ 27,359	\$ 30,891	100%



Capital Improvement Program

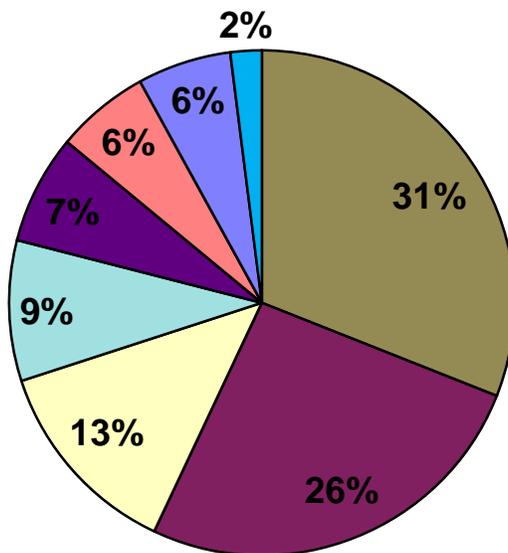
Proposed \$55 Million Budget - FY 13-14 and 14-15

Improvement/Maintenance Categories



- Sewer 29%
- Marine / Other 17%
- Streets/Transportation 16%
- Fire Station / EOC 15%
- Traffic/Transit Bike 12%
- General City Facility 6%
- Drainage 5%

Funding Sources

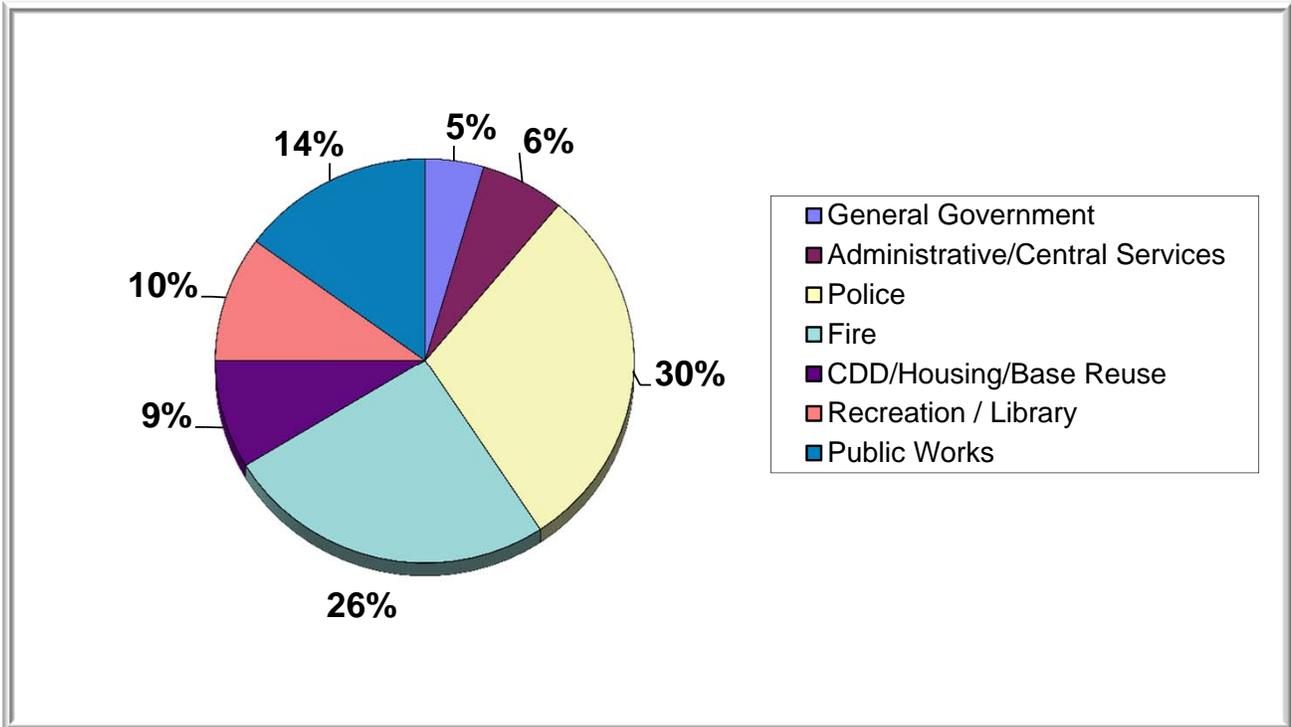


- Sewer 31%
- Other Funds 26%
- Street Funds 13%
- CDF/Assess Districts 9%
- Urban Runoff 7%
- Grants / Other 6%
- Equip/IT Replacement 6%
- General Fund 2%



City of Alameda

FTE Position Summary by Department



Category	Authorized Positions (FTEs) FY 2013-14			Proposed Positions (FTEs) 2014-15		
	General Fund	All Funds	%	General Fund	All Funds	%
General Government	18.28	18.55	5%	18.28	18.55	5%
Administrative/Central Services	26.60	26.60	7%	26.55	26.55	6%
Police	120.50	121.50	30%	120.50	121.50	30%
Fire	98.50	104.50	26%	98.50	104.50	26%
CDD/Housing/Base Reuse	0.00	37.70	9%	0.00	35.75	9%
Recreation / Library	10.50	40.00	10%	10.50	41.00	10%
Public Works	8.30	60.15	13%	8.30	61.15	14%
Total FTEs - City	282.68	409.00	100%	282.63	409.00	100%
FTEs Other Entities						
Alameda Municipal Power		93.50			95.00	
Total FTEs Other Funds/Entities		93.50			95.00	
Total FTEs - Organization		502.50			504.00	



Authorized Full-Time Positions By Classification Within Department

	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Budget	FY14-15 Adopted	FY14-15 Revised
General Government						
City Council						
Mayor	Elected	Elected	Elected	Elected	Elected	Elected
Councilmember	Elected	Elected	Elected	Elected	Elected	Elected
Deputy City Manager	0.50	-	-	-	-	-
Assistant City Manager	-	0.20	0.20	0.20	0.20	0.20
Total City Council	0.50	0.20	0.20	0.20	0.20	0.20
City Clerk						
City Clerk	1.00	1.00	1.00	1.00	1.00	1.00
Assistant City Clerk	1.00	1.00	1.00	1.00	1.00	1.00
Deputy City Clerk	-	-	1.00	1.00	1.00	1.00
Administrative Services Coordinator	1.00	1.00	-	-	-	-
Office Assistant	1.00	1.00	-	-	-	-
Public Works Coordinator	0.20	-	-	-	-	-
Total City Clerk	4.20	4.00	3.00	3.00	3.00	3.00
City Attorney						
City Attorney	1.00	1.00	1.00	1.00	1.00	1.00
Assistant City Attorney II	1.50	1.50	2.50	2.45	2.45	2.45
Deputy City Attorney I	1.00	1.00	-	-	-	-
Risk Manager	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Management Analyst	1.00	1.00	-	-	-	-
Paralegal	1.00	1.00	1.00	1.00	1.00	2.00
Administrative Services Coordinator	-	1.00	1.00	1.00	1.00	1.00
Administrative Technician III	1.00	-	-	-	-	-
Administrative Technician II	1.00	1.00	1.00	1.00	1.00	-
Administrative Technician I	1.00	1.00	1.00	-	-	-
Total City Attorney	9.50	9.50	8.50	7.45	7.45	7.45
City Manager						
City Manager	1.00	1.00	0.60	0.60	0.60	0.60
Assistant City Manager	-	0.80	0.80	1.30	1.30	1.30
Deputy City Manager	0.50	1.00	0.70	-	-	-
Information Technology Manager	1.00	1.00	1.00	1.00	1.00	1.00
Senior Management Analyst	1.00	1.00	1.00	-	-	-
Administrative Management Analyst	2.00	2.00	2.00	-	-	-
IT System Coordinator	-	-	-	-	-	-
Public Safety IT System Coordinator	-	-	-	1.00	1.00	1.00
Technology Services Coordinator	1.00	1.00	1.00	1.00	1.00	1.00
Telecom Maintenance Technician	1.00	1.00	-	-	-	-
Computer Service Technician	1.00	1.00	1.00	1.00	1.00	1.00
Principal Executive Assistant	1.00	-	-	-	-	-
Office Assistant	1.00	2.00	2.00	2.00	2.00	2.00
Total City Manager	10.50	11.80	10.10	7.90	7.90	7.90
Total General Government	24.70	25.50	21.80	18.55	18.55	18.55



Authorized Full-Time Positions By Classification Within Department

	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Budget	FY14-15 Adopted	FY14-15 Revised
Administrative Services						
Finance						
City Auditor and City Treasurer	Elected	Elected	Elected	Elected	Elected	Elected
Finance Director	-	-	-	1.00	1.00	1.00
Controller	1.00	1.00	1.00	-	-	-
Accounting Supervisor	1.00	1.00	1.00	-	-	-
Finance Supervisor	-	-	-	2.00	2.00	2.00
Purchasing & Payables Coordinator	1.00	1.00	1.00	-	-	-
Accountant II	2.00	2.00	2.00	1.00	1.00	1.00
Accountant I	-	-	-	0.85	0.85	0.80
Administrative Technician III	2.00	2.00	2.00	2.00	2.00	2.00
Accounting Technician	1.00	1.00	1.00	-	-	-
Senior Account Clerk	4.00	4.00	4.00	4.00	4.00	4.00
Intermediate Clerk	-	-	-	1.00	1.00	1.00
Executive Assistant	-	-	-	-	-	-
Total Finance	12.00	12.00	12.00	11.85	11.85	11.80
Human Resources						
Administrative Services Director	-	-	-	1.00	1.00	1.00
Human Resources Director	1.00	1.00	1.00	-	-	-
Human Resources Manager	-	-	-	1.00	1.00	1.00
Senior Management Analyst	3.00	3.00	3.00	-	-	-
Administrative Management Analyst	1.00	1.00	-	-	-	-
Human Resources Analyst II	-	-	-	1.00	1.00	1.00
Human Resources Analyst I	-	-	-	1.00	1.00	1.00
Administrative Technician III	3.00	3.00	2.00	2.00	2.00	2.00
Administrative Technician II	-	-	1.00	1.00	1.00	1.00
Total Human Resources	8.00	8.00	7.00	7.00	7.00	7.00
Total Administrative Services	20.00	20.00	19.00	18.85	18.85	18.80
Central Services						
Public Works Supervisor	1.20	1.20	1.20	1.20	1.20	1.20
Maintenance Carpenter Team Leader	1.75	1.00	1.00	1.00	1.00	1.00
Senior Fleet Mechanic	1.00	1.00	1.00	1.00	1.00	1.00
Fleet Mechanic	3.00	3.00	3.00	3.00	3.00	3.00
Public Works Maintenance Worker II	1.30	1.30	1.30	1.30	1.30	1.30
Senior Management Analyst	-	-	0.25	0.25	0.25	-
Management Cnalyst	-	-	-	-	-	0.25
Senior Account Clerk	0.25	-	-	-	-	-
Total Central Services	8.50	7.50	7.75	7.75	7.75	7.75



Authorized Full-Time Positions By Classification Within Department

	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Budget	FY14-15 Adopted	FY14-15 Revised
Community Services						
Library						
Library Director	1.00	1.00	1.00	1.00	1.00	1.00
Supervising Librarian	4.00	4.00	3.00	3.00	3.00	3.00
Senior Librarian	2.00	2.00	3.00	3.00	3.00	3.00
Library Technician	6.00	6.00	7.00	7.00	7.00	7.00
Librarian	1.00	1.00	1.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Services Coordinator	1.00	1.00	1.00	-	-	-
Library Circulation Coordinator	-	-	-	1.00	1.00	1.00
Custodian	1.00	1.00	1.00	1.00	1.00	1.00
Total Library	17.00	17.00	18.00	18.00	18.00	18.00
Recreation & Park						
Recreation & Park Director	1.00	0.50	1.00	1.00	1.00	1.00
Recreation Service Manager	-	0.50	-	-	-	-
Recreation Manager	1.00	1.00	1.00	1.00	1.00	2.00
Recreation Program Coordinator	4.00	3.75	-	-	-	-
Recreation Services Specialist			3.00	3.00	3.00	4.00
Recreation Supervisor	1.00	1.00	1.00	1.00	1.00	-
Park Manager	1.00	1.00	1.00	1.00	1.00	1.00
Lead Person	1.00	-	-	-	-	-
Park Maintenance Worker	12.00	11.00	11.00	11.00	11.00	11.00
Senior Service Coordinator	1.00	1.00	-	-	-	-
Custodian	2.00	1.00	1.00	1.00	1.00	1.00
Executive Assistant	1.00	0.50	-	-	-	-
Accounting Technician	1.00	1.00	1.00	1.00	1.00	1.00
Senior Clerk	1.00	1.00	1.00	1.00	1.00	1.00
Office Assistant	-	0.50	1.00	1.00	1.00	1.00
Total Recreation & Park	27.00	23.75	22.00	22.00	22.00	23.00
Total Community Services	44.00	40.75	40.00	40.00	40.00	41.00
Community Development						
Deputy City Manager	1.00	-	-	-	-	-
Community Development Director	1.00	1.00	0.90	0.90	0.90	0.85
Assistant Comm Dev Director	-	-	-	0.80	0.80	0.60
Development Service Division Manager	1.00	0.50	0.70	-	-	-
Development Manager	1.00	0.50	0.50	0.50	0.50	0.50
Economic Development Div Manager	-	-	-	1.00	1.00	1.00
Market Specialist	1.00	1.00	-	-	-	-
Media Comm Coordinator	-	-	-	1.00	1.00	1.00
Public Works Coordinator	-	0.20	0.20	0.20	0.20	0.20
Administrative Specialist I	-	1.00	-	-	-	-
Administrative Technician III	-	0.50	0.50	0.60	0.60	0.60
Office Assistant	1.00	0.50	0.50	0.50	0.50	0.50
Building Official	1.00	1.00	1.00	1.00	1.00	1.00
City Planner	-	-	0.75	0.75	0.75	0.75
Planning Services Manager	2.00	2.00	1.00	1.00	1.00	1.00
Plan Check Engineer	1.00	1.00	1.00	1.00	1.00	1.00
Supervising Building Inspector	1.00	1.00	1.00	-	-	-
Sr. Combination Building Inspector	2.00	1.00	2.00	1.00	1.00	1.00



Authorized Full-Time Positions By Classification Within Department

	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Budget	FY14-15 Adopted	FY14-15 Revised
Sr Code Compliance Officer	-	-	-	1.00	1.00	1.00
Code Compliance Officer	-	-	-	-	-	1.00
Fire/Building Code Compliance Officer	1.00	2.00	1.00	1.00	1.00	1.00
Combination Building Inspector	3.00	3.00	3.00	4.00	4.00	5.00
Supervising Planner	-	-	-	1.00	1.00	-
Planner III	-	-	-	-	-	1.00
Planner II	1.00	3.00	-	-	-	-
Planner I	2.00	1.00	3.00	2.00	2.00	2.00
Permit Technician III	2.00	4.00	3.00	3.00	3.00	3.00
Permit Technician I	2.00	2.00	2.00	2.00	2.00	2.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00	1.00
Accounting Technician	1.00	1.00	1.00	1.00	1.00	1.00
Total Community Development	26.00	28.20	24.05	26.25	26.25	28.00
Housing						
Administrative Service Coordinator	-	0.25	0.25	-	-	-
Development Service Division Manager	1.00	1.00	-	0.15	0.15	-
Development Manager	1.00	1.00	1.00	1.00	1.00	-
Housing Authority Position Allocation	0.20	0.20	-	-	-	-
CD Program Manager	1.00	1.00	0.95	1.00	1.00	-
Accountant I	-	-	-	0.15	0.15	0.15
Office Assistant	1.00	1.00	0.85	0.85	0.85	-
Total Housing	4.20	4.45	3.05	3.15	3.15	0.15
Base Reuse						
City Manager	-	-	0.40	0.40	0.40	0.40
COO - Alameda Point	-	-	-	1.00	1.00	1.00
Alameda Point Project Manager	1.00	1.00	1.00	-	-	-
Executive Assistant	0.50	-	-	-	-	-
Assistant Community Development Director	-	-	-	0.40	0.40	0.40
Assistant City Attorney II	0.50	0.50	0.50	0.50	0.50	0.50
Community Development Director	-	-	0.10	0.10	0.10	0.05
Development Manager	-	0.50	0.50	0.50	0.50	0.50
Development Service Division Manager	1.00	0.50	0.55	-	-	-
City Planner	-	-	0.25	0.25	0.25	0.25
Administrative Services Coordinator	1.00	0.75	0.75	-	-	-
Administrative Technician III	1.00	0.50	0.50	0.50	0.50	0.50
Office Assistant	-	0.50	0.50	0.40	0.40	0.40
Public Works Supervisor	0.20	0.50	0.20	0.20	0.20	0.20
Public Works Maintenance Worker II	3.20	3.20	2.20	2.20	2.20	2.20
Public Works Maintenance Worker I	-	-	1.00	1.00	1.00	1.00
Total Base Reuse	8.40	7.95	8.45	7.45	7.45	7.40
Police						
Police Chief	1.00	1.00	1.00	1.00	1.00	1.00
Police Captain	2.00	2.00	2.00	2.00	2.00	2.00
Police Lieutenant	5.00	5.00	5.00	5.00	5.00	5.00
Police Sergeant	15.00	15.00	15.00	15.00	15.00	15.00
Police Officer	69.00	65.00	65.00	65.00	65.00	65.00
Crime Scene Specialist	3.00	3.00	3.00	3.00	3.00	3.00
Supervising Animal Control Officer	1.00	-	-	-	-	-
Animal Control Officer	2.00	-	-	-	-	-
Senior Public Safety Dispatcher	2.00	2.00	2.00	2.00	2.00	2.00



Authorized Full-Time Positions By Classification Within Department

	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Budget	FY14-15 Adopted	FY14-15 Revised
Public Safety Dispatcher	12.00	12.00	12.00	12.00	12.00	12.00
Administrative Management Analyst	2.00	2.00	2.00	-	-	-
Public Safety Communication Supervisor	-	-	-	1.00	1.00	1.00
Records Supervisor	-	-	-	1.00	1.00	1.00
Jailer	8.00	8.00	-	-	-	-
Property/Evidence Technician	1.00	1.00	1.00	1.00	1.00	1.00
Police Technician	1.00	1.00	1.00	1.00	1.00	1.00
Fire Captain	-	-	-	0.50	0.50	0.50
CAD/RMS Project Manager	-	-	-	1.00	1.00	1.00
Police Technician	-	-	-	-	-	1.00
Maintenance Worker I	1.00	1.00	1.00	1.00	1.00	-
Executive Assistant	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Technician III	1.00	1.00	-	-	-	-
Administrative Technician II	1.00	1.00	1.00	1.00	1.00	1.00
Admin Management Analyst	-	-	-	-	-	1.00
Accounting Technician	1.00	1.00	1.00	1.00	1.00	-
Senior Clerk	1.00	-	-	-	-	-
Intermediate Clerk	3.00	4.00	5.00	5.00	5.00	5.00
Office Assistant	1.00	1.00	1.00	1.00	1.00	1.00
Telephone Operator/Receptionist	1.00	1.00	1.00	1.00	1.00	1.00
Total Police	135.00	128.00	120.00	121.50	121.50	121.50
Fire						
Fire Chief	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Fire Chief	2.00	1.00	1.00	1.00	1.00	1.00
Division Chief	3.00	3.00	3.00	3.00	3.00	3.00
Fire Captain	21.00	20.00	20.00	20.50	20.50	20.50
Fire Apparatus Operator	19.00	18.00	18.00	18.00	18.00	18.00
Firefighter	47.00	54.00	54.00	54.00	54.00	54.00
EMS Education Coordinator	1.00	1.00	1.00	1.00	1.00	1.00
Code Compliance Officer	1.00	1.00	1.00	-	-	-
Senior Fire Code Compliance Officer	-	-	-	1.00	1.00	1.00
Administrative Management Analyst	1.00	1.00	1.00	-	-	-
Fire Administrative Services Supervisor	-	-	-	1.00	1.00	1.00
Executive Assistant	1.00	-	-	-	-	-
Administrative Technician III	1.00	2.00	1.00	1.00	1.00	1.00
Administrative Technician II	-	-	3.00	3.00	3.00	3.00
Senior Account Clerk	4.00	2.00	-	-	-	-
Total Fire	102.00	104.00	104.00	104.50	104.50	104.50
Total Public Safety	237.00	232.00	224.00	226.00	226.00	226.00



Authorized Full-Time Positions By Classification Within Department

	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Budget	FY14-15 Adopted	FY14-15 Revised
Public Works						
Public Works Director	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Public Works Director	-	-	-	-	-	1.00
Public Works Superintendent	1.00	1.00	1.00	1.00	1.00	1.00
City Engineer	1.00	1.00	1.00	1.00	1.00	1.00
Deputy City Manager	-	-	0.30	-	-	-
Assistant City Manager	-	-	-	0.50	0.50	0.50
Public Works Supervisor	2.60	1.30	1.60	2.60	2.60	2.60
Public Works Coordinator	1.00	0.80	0.80	0.80	0.80	0.80
Supervising Civil Engineer	1.00	1.00	1.00	1.00	1.00	1.00
Senior Engineer	-	1.00	1.00	1.00	1.00	1.00
Transportation Engineer	1.00	1.00	1.00	1.00	1.00	1.00
Associate Civil Engineer	4.00	2.00	2.00	3.00	3.00	3.00
Assistant Engineer	4.00	3.00	5.00	5.00	5.00	5.00
Junior Engineer	1.00	2.00	-	-	-	-
Transportation Coordinator	1.00	1.00	1.00	1.00	1.00	1.00
Public Works Maintenance Team Leader	3.25	4.00	3.00	3.00	3.00	3.00
Senior Construction Inspector	1.00	1.00	1.00	1.00	1.00	1.00
Construction/Survey Inspector	1.00	1.00	1.00	1.00	1.00	1.00
Construction Inspector	3.00	3.00	3.00	3.00	3.00	3.00
Inspector	1.00	-	-	-	-	-
Traffic Signal Maintenance Technician	2.00	2.00	2.00	2.00	2.00	2.00
Public Works Maintenance Worker II	14.50	15.50	15.50	15.50	15.50	15.50
Public Works Maintenance Worker I	6.00	5.00	5.00	5.00	5.00	5.00
Program Specialist II	2.00	2.00	2.00	2.00	2.00	2.00
Program Specialist I	3.00	2.00	2.00	2.00	2.00	2.00
Senior Management Analyst	1.00	1.00	0.75	0.75	0.75	-
Management Analyst						0.75
Executive Assistant	1.00	1.00	1.00	1.00	1.00	1.00
Senior Clerk/Senior Account Clerk	1.75	1.00	1.00	1.00	1.00	1.00
Intermediate Clerk	2.00	2.00	2.00	2.00	2.00	2.00
Engineering Office Assistant	1.00	1.00	1.00	1.00	1.00	1.00
Office Assistant	1.00	1.00	1.00	1.00	1.00	1.00
Total Public Works	63.10	58.60	57.95	60.15	60.15	61.15
Successor Agency						
Community Develop Director						0.10
Division Manager	-	-	0.75	0.65	0.65	-
Office Assistant	-	-	0.15	0.15	0.15	-
Community Development Program Mgr	-	-	0.05	-	-	-
Accountant I	-	-	-	-	-	0.05
Assistant City Attorney II	-	-	-	0.05	0.05	0.05
Total Successor Agency	-	-	0.95	0.85	0.85	0.20
Total Positions	435.90	424.95	407.00	409.00	409.00	409.00
Add:						
Alameda Municipal Power	91.00	95.00	90.00	93.50	95.00	95.00
Housing Authority	41.00	40.80	-	-	-	-
Total Organization	567.90	560.75	497.00	502.50	504.00	504.00



City of Alameda - All Funds Budget Summary

Fiscal Years 2013-14 through 2014-15

Fund	Fund Name	Beginning Balance FY13-14	Projected Revenues/Transfers FY13-14	Projected Expenses/Transfers FY13-14	Projected Ending Balance FY13-14	Projected Revenues/Transfers FY14-15	Projected Expenses/Transfers FY14-15	Projected Ending Balance FY14-15
General Fund								
001	Unrestricted Available Reserves	\$ 22,293,014	\$ 75,332,314	\$ 72,928,000	\$ 24,697,328	\$ 74,525,000	\$ 78,011,000	\$ 21,211,328
	Loan to AMP	1,200,000	-	200,000	1,000,000	-	-	1,000,000
Special Revenue Funds								
City								
161	Police/Fire Construction Impact	28,733	233,000	232,000	29,733	232,000	232,000	29,733
164	Construction Improvement	616,390	403,000	740,000	279,390	178,000	142,000	315,390
209	Community Development	556,360	2,839,000	3,008,000	387,360	3,893,000	3,990,000	290,360
210	Alameda Free Library	799,168	3,797,165	3,603,004	993,329	3,837,000	3,790,725	1,039,604
210.1	Library Memorial	233,351	11,000	91,000	153,351	11,000	93,000	71,351
210.2	Adult Literacy	5,437	29,090	28,000	6,527	25,000	26,000	5,527
	Totals - Library	1,037,956	3,837,255	3,722,004	1,153,207	3,873,000	3,909,725	1,116,482
211	Gas Tax	3,982,684	1,900,406	2,273,475	3,609,615	1,941,016	2,581,045	2,969,586
215	County Measure B	639,372	3,848	-	643,220	5,467	-	648,687
215.1	Measure B - Local Streets & Roads	2,871,539	1,594,728	1,869,000	2,597,267	1,595,491	1,505,000	2,687,758
215.2	Measure B - Bicycle/Ped Improv.	44,161	208,562	200,000	52,723	208,582	250,000	11,305
215.4	Measure B - Paratransit	92,331	160,118	191,500	60,949	173,254	191,500	42,703
	Totals - County Measure B	3,647,403	1,967,256	2,260,500	3,354,159	1,982,794	1,946,500	3,390,453
216	Tidelands	2,938,578	821,000	1,500,000	2,259,578	823,000	1,368,000	1,714,578
218	State COPS Grants	-	100,000	100,000	-	150,000	150,000	-
218.701	Abandoned Vehicle	34,848	100,000	100,000	34,848	100,000	108,000	26,848
	Totals - Police Grants	34,848	200,000	200,000	34,848	250,000	258,000	26,848
219	Narcotics Asset Seizure	42,088	-	22,000	20,088	-	20,000	88
220	Fire Grants	25,771	1,330,341	1,315,000	41,112	304,000	304,000	41,112
221	Dwelling Unit	66,819	150,550	79,514	137,855	12,670	130,000	20,525
222	Cable Franchise							
223	Parking in-Lieu	58,626	353	-	58,979	501	-	59,480
224	Parking Meter	2,923,697	981,327	1,139,895	2,765,129	1,083,512	1,058,135	2,790,506



City of Alameda - All Funds Budget Summary

Fiscal Years 2013-14 through 2014-15

Fund	Fund Name	Beginning Balance FY13-14	Projected Revenues/ Transfers FY13-14	Projected Expenses/ Transfers FY13-14	Projected Ending Balance FY13-14	Projected Revenues/ Transfers FY14-15	Projected Expenses/ Transfers FY14-15	Projected Ending Balance FY14-15
224.1	Civic Center Garage	214,569	677,126	694,000	197,695	591,441	631,000	158,136
	Totals - Parking Meter / Garage	3,138,266	1,658,453	1,833,895	2,962,824	1,674,953	1,689,135	2,948,642
225	Dwelling Unit	93,305	15,541	35,000	73,846	15,683	35,000	54,529
226	Citywide Pavement Restoration	53,615	323	-	53,938	458	-	54,396
227	Commercial Revitalization	1,012,887	381,000	386,000	1,007,887	308,000	368,000	947,887
227.1	Theatre/Parking Structure Project	250,965	223,260	196,900	277,325	227,200	200,250	304,275
	Totals - Commercial Revitalization	1,263,852	604,260	582,900	1,285,212	535,200	568,250	1,252,162
228	Housing In-Lieu	232,144	96,686	176,000	152,830	1,000	58,000	95,830
235	HOME	-	135,000	135,000	-	238,000	238,000	-
236	CDBG	-	1,103,000	1,103,000	-	1,066,000	1,066,000	-
248	HOME Repayment	635	53,000	53,000	635	28,000	28,000	635
249	Rehab CDBG Housing Loan Program	585,319	50,000	150,000	485,319	199,000	200,000	484,319
256	FISC Lease Revenue	2,502,622	1,018,000	867,000	2,653,622	1,022,000	1,028,000	2,647,622
256.3	FISC/Catelus-Pro Alameda Landing	(3,159,785)	3,404,760	213,000	31,975	212,510	213,000	31,485
	Totals - FISC	(657,163)	4,422,760	1,080,000	2,685,597	1,234,510	1,241,000	2,679,107
259	Vehicle Registration AB434	46,690	281	-	46,971	399	-	47,370
265.1	HA Section 8 Projects							
266	Affordable Housing	356,231	411,775	190,000	578,006	5,000	153,000	430,006
267	Human Services	20,768	66,700	76,000	11,468	67,500	76,000	2,968
268	LEAD	9,163	-	-	9,163	-	-	9,163
270	Solid Waste Surcharge	1,091,093	181,114	340,000	932,207	182,431	291,000	823,638
273	Curbside Recycling	172,788	-	-	172,788	1,469	-	174,257
274	Waste Reduction Surcharge	1,384,345	261,923	467,000	1,179,268	210,804	489,000	901,072
274.1	City Waste Management Program	1,896,914	362,075	700,000	1,558,989	364,381	675,000	1,248,370
	Totals - Waste Management	3,281,259	623,998	1,167,000	2,738,257	575,185	1,164,000	2,149,442
275.1	Island City Maint 84-2 Zone 1	34,410	5,036	7,375	32,071	4,989	24,375	12,685
275.2	Island City Maint 84-2 Zone 2	37,017	19,085	38,455	17,647	18,717	31,455	4,909
275.3	Island City Maint 84-2 Zone 3	25,925	17,112	30,310	12,727	16,829	27,310	2,246
275.4	Island City Maint 84-2 Zone 4	28,747	60,087	67,790	21,044	60,456	68,790	12,710
275.5	Island City Maint 84-2 Zone 5	337,920	845,043	858,630	324,333	865,861	817,630	372,564
275.6	Island City Maint 84-2 Zone 6	653,710	376,717	763,215	267,212	384,492	584,215	67,489
275.7	Island City Maint 84-2 Zone 7	74,595	9,129	19,455	64,269	9,347	20,455	53,161
	Totals - Island City Maintenance	1,192,324	1,332,209	1,785,230	739,303	1,360,691	1,574,230	525,764



City of Alameda - All Funds Budget Summary

Fiscal Years 2013-14 through 2014-15

Fund	Fund Name	Beginning Balance FY13-14	Projected Revenues/ Transfers FY13-14	Projected Expenses/ Transfers FY13-14	Projected Ending Balance FY13-14	Projected Revenues/ Transfers FY14-15	Projected Expenses/ Transfers FY14-15	Projected Ending Balance FY14-15
276	Marina Cove Maint AD 01-1	195,937	96,067	164,405	127,599	97,947	159,715	65,831
276.1	Reserve Marina Cove 01-01	212,985	17,564	-	230,549	2,743	-	233,292
	Totals - Marina Cove Maint.	408,922	113,631	164,405	358,148	100,690	159,715	299,123
278	Bayport Municipal Svc Dist 03-1	2,407,517	511,790	904,320	2,014,987	335,978	686,320	1,664,645
279	Assessment District Administration	87,596	152,265	119,000	120,861	152,265	143,000	130,126
280	Recreation	2,191,788	3,518,871	4,449,000	1,261,659	3,682,000	3,793,500	1,150,159
280.1	Mastick Center Reserved Fund	758,051	5,000	-	763,051	6,000	-	769,051
280.2	Mastick Advosory Board	432,309	116,520	36,638	512,191	163,600	213,800	461,991
280.5	Golf Course	848,025	656,000	1,358,622	145,403	256,000	357,905	43,498
	Total Recreation	4,230,173	4,296,391	5,844,260	2,682,304	4,107,600	4,365,205	2,424,699
285	Public Art	63,679	10,000	3,000	70,679	11,000	3,000	78,679
286	Historical Advisory Board	9,311	2,000	-	11,311	2,000	-	13,311
287	Transportation Services	25,999	203,144	203,000	26,143	203,226	202,000	27,369
288	Vehicle Registration Fees	644,149	268,966	500,000	413,115	277,672	500,000	190,787
814	Adams Street House	347,072	2,000	-	349,072	3,000	-	352,072
858	Base Reuse	1,093,074	11,899,000	12,091,432	900,642	11,813,000	11,468,000	1,245,642
	Reserve (MARAD)	1,812,210	-	-	1,812,210	-	-	1,812,210
	Total ARRA	2,905,284	11,899,000	12,091,432	2,712,852	11,813,000	11,468,000	3,057,852
876	Dike Maintenance	347,094	2,073	-	349,167	2,937	-	352,104
	Totals - Special Revenue Funds	35,393,341	41,898,521	43,888,935	33,402,927	37,684,828	40,790,125	30,297,630
Capital Project Funds								
310	Capital Improvement Project	3,928,479	11,636,992	10,865,000	4,700,471	9,325,757	9,303,000	4,723,228
310.05	Capital Improvement Administration	285,051	4,496,528	4,777,000	4,579	5,548,429	5,542,000	11,008
310.1	FISC Catellus Traffic Fee	177,061	1,333	-	178,394	1,338	-	179,732
310.2	Park Improvement Discretionary	260,889	-	-	260,889	-	-	260,889
	Totals - Capital Projects	4,651,480	16,134,853	15,642,000	5,144,333	14,875,524	14,845,000	5,174,857
312	Marina Village A.D. 89-1	2,599,563	9,221	1,069,000	1,539,784	9,646	810,000	739,430
313	H.B.I. 92-1 Assessment District	374,481	1,680	204,000	172,161	848	173,000	9
317	Library Construction	17,465	105	-	17,570	149	-	17,719



City of Alameda - All Funds Budget Summary

Fiscal Years 2013-14 through 2014-15

Fund	Fund Name	Beginning Balance FY13-14	Projected Revenues/ Transfers FY13-14	Projected Expenses/ Transfers FY13-14	Projected Ending Balance FY13-14	Projected Revenues/ Transfers FY14-15	Projected Expenses/ Transfers FY14-15	Projected Ending Balance FY14-15
318	Open Space Improvement	373,264	744	250,000	124,008	51,143	50,000	125,151
318.1	Open Space Maintenance	84,307	32,805	-	117,112	33,883	50,089	100,906
	Totals - Open Space Improvement	457,571	33,549	250,000	241,120	85,026	100,089	226,057
319	Emergency Response Center	-	3,009,000	-	3,009,000	5,025,577	8,000,000	34,577
340.11	CDF - WE Traffic Safety	1,406,035	144,481	1,389,000	161,516	1,248	-	162,764
340.12	CDF - WE Park & Recreation	85,478	80,109	74,000	91,587	778	-	92,365
340.13	CDF - WE Public Facilities	54,698	16,047	-	70,745	1,131	-	71,876
340.14	CDF - WE Public Safety	1,209	7,020	-	8,229	1,051	-	9,280
340.21	CDF - NW Traffic Safety	505,560	5,327	301,000	209,887	5,310	167,000	48,197
340.22	CDF - NW Parks & Recreation	224,348	5,327	228,000	1,675	5,000	-	6,675
340.23	CDF - NW Public Facilities	51,908	1,011	-	52,919	1,015	-	53,934
340.24	CDF - NW Public Safety	6,867	1,008	-	7,875	1,010	-	8,885
340.31	CDF - CEE Traffic Safety	776,855	5,020	-	781,875	3,007	748,000	36,882
340.32	CDF - CEE Parks & Recreation	28,243	(74)	25,000	3,169	1	-	3,170
340.33	CDF - CEE Public Facilities	32,411	1	-	32,412	3	-	32,415
340.34	CDF - CEE Public Safety	4,723	(29)	-	4,694	-	-	4,694
340.41	CDF - BF Traffic Safety	17,280	1	-	17,281	1	-	17,282
340.42	CDF - BF Parks & Recreation	54,003	924	25,000	29,927	994	-	30,921
340.43	CDF - BF Public Facilities	10,729	-	-	10,729	-	-	10,729
340.44	CDF - BF Public Safety	15,977	1	-	15,978	1	-	15,979
	Totals - CDF	3,276,324	266,174	2,042,000	1,500,498	20,550	915,000	606,048
350	Transportation Improvement	2,050,007	506,400	523,220	2,033,187	511,158	523,220	2,021,125
351	Urban Runoff	7,797,766	2,514,814	3,315,000	6,997,580	2,532,554	4,791,000	4,739,134
	Totals - Capital Project Funds	21,224,657	22,475,796	23,045,220	20,655,233	23,061,032	30,157,309	13,558,956
Debt Service Funds								
City								
421	Library Bond 2003	217,463	848,786	469,071	597,178	714,211	707,918	603,471
422	HUD Loan	424,651	447,061	497,950	373,762	450,479	506,365	317,876
423	2008 Refinance COP	265,137	614,506	616,806	262,837	612,510	613,806	261,541
464	Refinance City Hall 2002	831,284	17,596,035	18,383,497	43,822	830,372	785,873	88,321
468	2003 AP Revenue Bonds	214,635	300,271	322,000	192,906	300,385	322,000	171,291
	Totals - Debt Service Funds	1,953,170	19,806,659	20,289,324	1,470,505	2,907,957	2,935,962	1,442,500



City of Alameda - All Funds Budget Summary

Fiscal Years 2013-14 through 2014-15

Fund	Fund Name	Beginning Balance FY13-14	Projected Revenues/Transfers FY13-14	Projected Expenses/Transfers FY13-14	Projected Ending Balance FY13-14	Projected Revenues/Transfers FY14-15	Projected Expenses/Transfers FY14-15	Projected Ending Balance FY14-15
Enterprise Funds								
601	Golf Course	-	-	-	-	-	-	-
602	Sewer Service	12,311,730	18,796,942	14,965,040	16,143,632	18,940,266	14,680,790	20,403,108
602.1	Sewer Service Replacement Reserve	2,136,471	1,071,749	-	3,208,220	1,093,844	-	4,302,064
602.2	Sewer Revenue Bond 2012	12,480,587	783,768	7,681,320	5,583,035	2,111,788	7,541,070	153,753
	Totals - Sewer Service	26,928,788	20,652,459	22,646,360	24,934,887	22,145,898	22,221,860	24,858,925
	Total Enterprise Funds	26,928,788	20,652,459	22,646,360	24,934,887	22,145,898	22,221,860	24,858,925
Internal Service Funds								
701	Equipment Replacement	3,403,171	1,297,399	1,266,107	3,434,463	2,388,084	2,441,328	3,381,219
701.5	Cable Equipment Replacement	185,636	177,000	20,000	342,636	178,000	36,800	483,836
	Totals - Equipment Replacement	3,588,807	1,474,399	1,286,107	3,777,099	2,566,084	2,478,128	3,865,055
702	Central Stores	84,121	-	-	84,121	-	-	84,121
703	Fleet Maintenance	269,959	-	97,000	172,959	-	54,749	118,210
704	Technology Services/Replacement	1,232,029	263,000	229,650	1,265,379	258,000	230,051	1,293,328
706	Facility Maintenance/Replacement	1,192,156	754,046	271,000	1,675,202	759,046	553,000	1,881,248
711	Workers' Comp Self Insurance	4,161,350	2,753,000	2,734,000	4,180,350	2,826,000	3,026,000	3,980,350
712	Risk Management	2,235,038	1,954,000	2,137,000	2,052,038	1,943,000	2,280,000	1,715,038
715	Unemployment Insurance	222,488	250,000	176,620	295,868	252,000	181,620	366,248
720	Post Employment - City	1,005,940	3,386,691	3,134,750	1,257,881	3,697,332	3,574,385	1,380,828
720.1	Post Employment - AMP	6,121	56,030	56,000	6,151	57,710	58,000	5,861
720.5	Vacation / Comp Time Liability	831,000	946,000	941,000	836,000	1,007,000	1,000,000	843,000
		1,843,061	4,388,721	4,131,750	2,100,032	4,762,042	4,632,385	2,229,689
	Total Internal Service Funds	14,829,009	11,837,166	11,063,127	15,603,048	13,366,172	13,435,933	15,533,287
Successor Agency to the CIC								
207	Redev Oblig Retire Trust Fund	(41,897,942)	22,951,257	26,280,676	(45,227,361)	21,005,992	20,935,530	(45,156,899)
208	CIC Successor Housing Trust Fund	(9,900,039)	3,787,330	3,988,985	(10,101,694)	3,899,005	3,220,780	(9,423,469)
	Total Successor Agency to the CIC	(51,797,981)	26,738,587	30,269,661	(55,329,055)	24,904,997	24,156,310	(54,580,368)



City of Alameda - All Funds Budget Summary

Fiscal Years 2013-14 through 2014-15

Fund	Fund Name	Beginning Balance FY13-14	Projected Revenues/ Transfers FY13-14	Projected Expenses/ Transfers FY13-14	Projected Ending Balance FY13-14	Projected Revenues/ Transfers FY14-15	Projected Expenses/ Transfers FY14-15	Projected Ending Balance FY14-15
Pension Trust Funds								
801	Police/Fire Pension 1079	51,998	1,875,853	1,875,853	51,998	1,908,000	1,908,418	51,580
802	Police/Fire Pension 1082	171	46,175	46,175	171	47,000	47,171	-
	Total Pension Trust Funds	52,169	1,922,028	1,922,028	52,169	1,955,000	1,955,589	51,580
Agency Funds								
832	Debt Service 312 89-1	4,491,507	8,667	2,142,275	2,357,899	12,279	2,309,638	60,540
835	1998 Revenue Bond Debt	916,998	5,283	-	922,281	7,484	-	929,765
860	Assessment District CFD#1	2,492,119	1,307,433	1,457,240	2,342,312	1,310,530	1,493,125	2,159,717
861	Assessment District CFD#2	119,486	-	-	119,486	-	-	119,486
	Total Agency Funds	8,020,110	1,321,383	3,599,515	5,741,978	1,330,293	3,802,763	3,269,508
	TOTALS ALL FUNDS	\$ 78,896,277	\$ 221,984,913	\$ 229,652,170	\$ 71,229,020	\$ 201,881,177	\$ 217,466,851	\$ 55,643,346



City of Alameda

Transfer Summary - Fiscal Year 2014-2015

<u>From: (Fund / Program Number / Name)</u>			<u>To: (Fund / Program Number and Name)</u>			<u>Amount</u>
General Fund						
001	1010	General	161		Police/Fire Construction Impact	\$ 230,000
001	1010	General	210	52101	Library	1,965,000
001	1010	General	267	6671	Human Services	44,000
001	1010	General	275.5	275500	Island City Maintenance 84-2 Zone 5	28,000
001	1010	General	275.7	275700	Island City Maintenance 84-2 Zone 7	3,000
001	1010	General	280	5191	Recreation Fund	1,380,000
001	1010	General	310		Capital Improvement Projects	143,000
001	1010	General	310.05		Annual Maintenance Projects	0
001	1010	General	351		Urban Runoff	67,000
001	1010	General	464.1		Debt Service - Refinance City Hall 2002	830,000
001	1010	General	701		Equipment Replacement - Radios Loan	50,000
001	1010	General	720.5		Vacation Payouts	1,000,000
001	1010	General	801		Police/Fire Pension 1079	1,908,000
001	1010	General	802		Police/Fire Pension 1082	47,000
Total - General Fund						7,695,000
Special Revenue Funds						
161	0161	Police/Fire Construction Impact	423		Debt Svc 2008 Refinance Project COP	232,000
164	0164	Construction Improvement	310.05		Annual Maintenance Projects	142,000
210	52101	Alameda Free Library	423		Debt Svc 2008 Refinance Project COP	230,725
211	4252211	Gas Tax	310		Capital Improvement Administration	860,000
211	4252211	Gas Tax	310.05		Annual Maintenance Projects	522,000
211	4252211	Gas Tax	310.05		Capital Improvement Administration	231,045
						<u>1,613,045</u>
215.1	02151	Measure B - Local Streets & Roads	310		Capital Improvement Projects	815,000
215.1	02151	Measure B - Local Streets & Roads	310.05		Annual Maintenance Projects	690,000
						<u>1,505,000</u>
215.2	02152	Measure B - Bicycle and Pedestrian Impr.	310		Capital Improvement Projects	250,000
215.4	02154	Measure B - Paratransit	287		Transportation Services	191,500
218	218012	State COPS Grant	001	1010	General Fund	100,000
219	3110	Narcotics Asset Seizure	423		Debt Svc 2008 Refinance Project COP	20,000
221	0221	Dwelling Unit Tax	310		Capital Improvement Projects	130,000
224	02152	Parking Meter	224.1	02241	Civic Center Garage	425,135
224	0224	Parking Meter	001	1010	General Fund	380,000
						<u>805,135</u>
224.1	02241	Civic Center Garage	422		Debt Svc HUD 108 Loan	250,000
225	0225	TSM/TDM	310		Capital Improvement Projects	33,000
227.1	02271	Theater/Prkg Struct Proj	422		Debt Svc HUD 108 Loan	200,250
249	0249	Rehab CDBG Housing Loan Program	236	6200	CDBG	200,000
270	0270	Solid Waste Surcharge	351	543122	Urban Runoff	5,000



City of Alameda

Transfer Summary - Fiscal Year 2014-2015

From: (Fund / Program Number / Name)			To: (Fund / Program Number and Name)			Amount
275.1	275100	Island City Maintenance 84-2 Zone 1	279		Assessment District Administration	375
275.2	275200	Island City Maintenance 84-2 Zone 2	279		Assessment District Administration	1,455
275.3	275300	Island City Maintenance 84-2 Zone 3	279		Assessment District Administration	1,310
275.4	275400	Island City Maintenance 84-2 Zone 4	279		Assessment District Administration	4,790
275.5	275500	Island City Maintenance 84-2 Zone 5	279		Assessment District Administration	62,630
275.6	275600	Island City Maintenance 84-2 Zone 6	279		Assessment District Administration	29,215
275.7	275700	Island City Maintenance 84-2 Zone 7	279		Assessment District Administration	455
		Subtotal				<u>100,230</u>
276	0276	Marina Cove Maint Assess Dist 01-01	279		Assessment District Administration	7,715
278	0278	Bayport Municipal Svc Dist 003-1	001	1010	General	49,000
278	0278	Bayport Municipal Svc Dist 003-1	279		Assessment District Administration	44,320
						<u>93,320</u>
280.5	5301	Golf Course	275.5		Island City Maintenance 84-2 Zone 5	13,120
280.5	5301	Golf Course	310.05		Annual Maintenance	20,000
280.5	5301	Golf Course	423		Debt Svc 2008 Refin Project COP	129,785
						<u>162,905</u>
288	0288	Vehicle Registration	310		Capital Improvement Projects	500,000
858	819099	Alameda Reuse & Redevelopment	001	1010	General	0
858	819099	Alameda Reuse & Redevelopment	310.05		Annual Maintenance Project	150,000
858	819099	Alameda Reuse & Redevelopment	351		Urban Runoff	200,000
858	819099	Alameda Reuse & Redevelopment	468		Debt Svc 2003 AP Revenue Bonds	300,000
						<u>650,000</u>
Total - Special Revenue Funds						7,421,825
Capital Project Funds						
312	0312	Marina Village Assessment District	310		Capital Improvement Project	810,000
318	0318	Open Space Improvement	310.05		Capital Improvement Project	50,000
318.1	03181	Open Space Maintenance	318		Open Space Improvement	50,089
340.2	034021	CDF - NW Traffic Safety	310		Capital Improvement Project	167,000
340.3	034031	CDF - CEE Traffic Safety	310		Capital Improvement Project	748,000
351	0351	Urban Runoff	310		Capital Improvement Project	2,240,000
351	0351	Urban Runoff	310.05		Capital Improvement Administration	7,000
		Subtotal				<u>2,247,000</u>
Total - Capital Project Funds						4,072,089



City of Alameda

Transfer Summary - Fiscal Year 2014-2015

From: (Fund / Program Number / Name)			To: (Fund / Program Number and Name)			Amount
Enterprise Funds						
602	0602	Sewer Service	001	1010	General Fund	20,000
602	0602	Sewer Service	310		Capital Improvement Project	350,000
602	0602	Sewer Service	310.05		Capital Improvement Administration	7,000
602	0602	Sewer Service	602.2		Sewer Revenue Bond 2012	722,070
602	0602	Sewer Service	602.1		Sewer Service Replacement Reserve	1,018,720
						<u>2,117,790</u>
602.2	06022	Sewer Revenue Bond	602		Sewer Service	6,819,000
Total - Enterprise Funds						8,936,790
Internal Service Funds						
703	0703	Fleet Maintenance	001	1010	General Fund	54,749
704	07041	Technology Services	001	1010	General Fund	80,051
Total - Internal Service Fund						134,800
Successor Agency to the CIC						
207	7027	Successor Agency - Non-Housing	207.2		Trust Fund Administration	290,000
207	7027	Successor Agency - Non-Housing	207.3		Trust Fund non-Housing Projects	1,773,996
207	7027	Successor Agency - Non-Housing	207.5		City Future Labor Obligations	47,500
207	7027	Successor Agency - Non-Housing	207.6		Successory Agency 2003 Refund Bond	1,279,000
207	7027	Successor Agency - Non-Housing	207.7		Successory Agency 2003 TA Bonds	3,773,000
207	7027	Successor Agency - Non-Housing	208		Successor Agency Housing Trust	1,682,000
207	7027	Successor Agency - Non-Housing	208.2		2011 Housing Bond Series B and B	1,776,000
207.3	70273	CIC Non Housing Trust Fund	207.6		Successory Agency 2003 Refund Bond	431,220
207.3	70273	CIC Non Housing Trust Fund	207.7		Successory Agency 2003 TA Bonds	1,879,000
						<u>12,931,716</u>
208	7028	Successor Agency - Housing	207.6		Successory Agency 2003 Refund Bond	199,780
208	7028	Successor Agency - Housing	208.2		2011 Housing Bond Series B and B	441,000
						<u>640,780</u>
Total - Successor Agency to the CIC						13,572,496
Trust and Agency						
832	85832	Marina Village Assessment	001	1010	General Fund	39,700
860	85860	Assessment District - CFD1	001	1010	General Fund	58,500
Total - Trust and Agency						<u>98,200</u>
Total All Funds						<u><u>\$ 41,931,200</u></u>



City of Alameda Budget and Forecast

Proposition 4 (Gann Limit) Analysis

Section 7910 of the California Government Code and Article XIII B of the California Constitution (commonly referred to as the “Gann Limit”) restrict the amount of revenue that cities can appropriate in any fiscal year. Annually, the City must adopt a resolution to approve the appropriations limit based on actual appropriations in FY 78-79, adjusted by a) the greater of growth in California per capita income or the percentage change in the local assessment roll from the preceding year due to the addition of new nonresidential construction in the City, and b) the greater of the growth in City or County population.



Section 37200 requires that the Gann limit and the total appropriations subject to the limitation be published in the annual budget. The City's limitation is calculated annually and was adopted by City Council resolution on June 3, 2014, as part of its operating budget. Below is the calculation:

1. California Per Capita Personal Income Change converted to a ratio: (The % change resulting from new non nonresidential construction was not available)	0.9977	
2. Population Change converted to a ratio (Greater of the Change in City (%) and County (%) Population)	1.015	
Calculation of factor to be used	0.9977 x	1.015 = 1.0127
FY13-14 Appropriations Limit		<u>\$ 95,639,075</u>
FY14-15 Appropriations Limit		<u>\$ 96,853,691</u>
FY14-15 Revenues subject to Appropriations Limit		<u>\$ 52,887,598</u>
Unused Appropriations Limit		<u>\$ 43,966,093</u>

For Fiscal Year 2014-2015, the City will continue to maintain a comfortable cushion between the appropriations limit and net proceeds of taxes. The following represents a trend analysis of the appropriations limit versus the net proceeds of taxes for the last five fiscal years, which shows that the City should remain under its appropriations limit well into the future.

	2010-11	2011-12	2012-13	2013-14	2014-15
Appropriations Limit	\$83,029,235	\$85,785,664	\$89,894,797	\$95,639,075	\$96,853,691
Net Proceeds from Taxes	44,066,110	49,746,368	49,484,525	51,714,653	52,887,598
Difference	38,963,125	36,039,296	40,410,272	43,924,422	43,966,093
% of Limit	53%	58%	55%	54%	55%

Additional appropriations to the budget funded by non-tax sources such as beginning fund balances, grants, or service charges are unaffected by the appropriations limit. However, any supplemental appropriations funded through increased tax sources are subject to the appropriations limit and can not exceed the difference noted above. Any overall actual receipts from tax sources greater than the variance would result in taxes in excess of the appropriations limit and would require refunds of the excess in the next two years or voter approval of an increase in the appropriations limit.