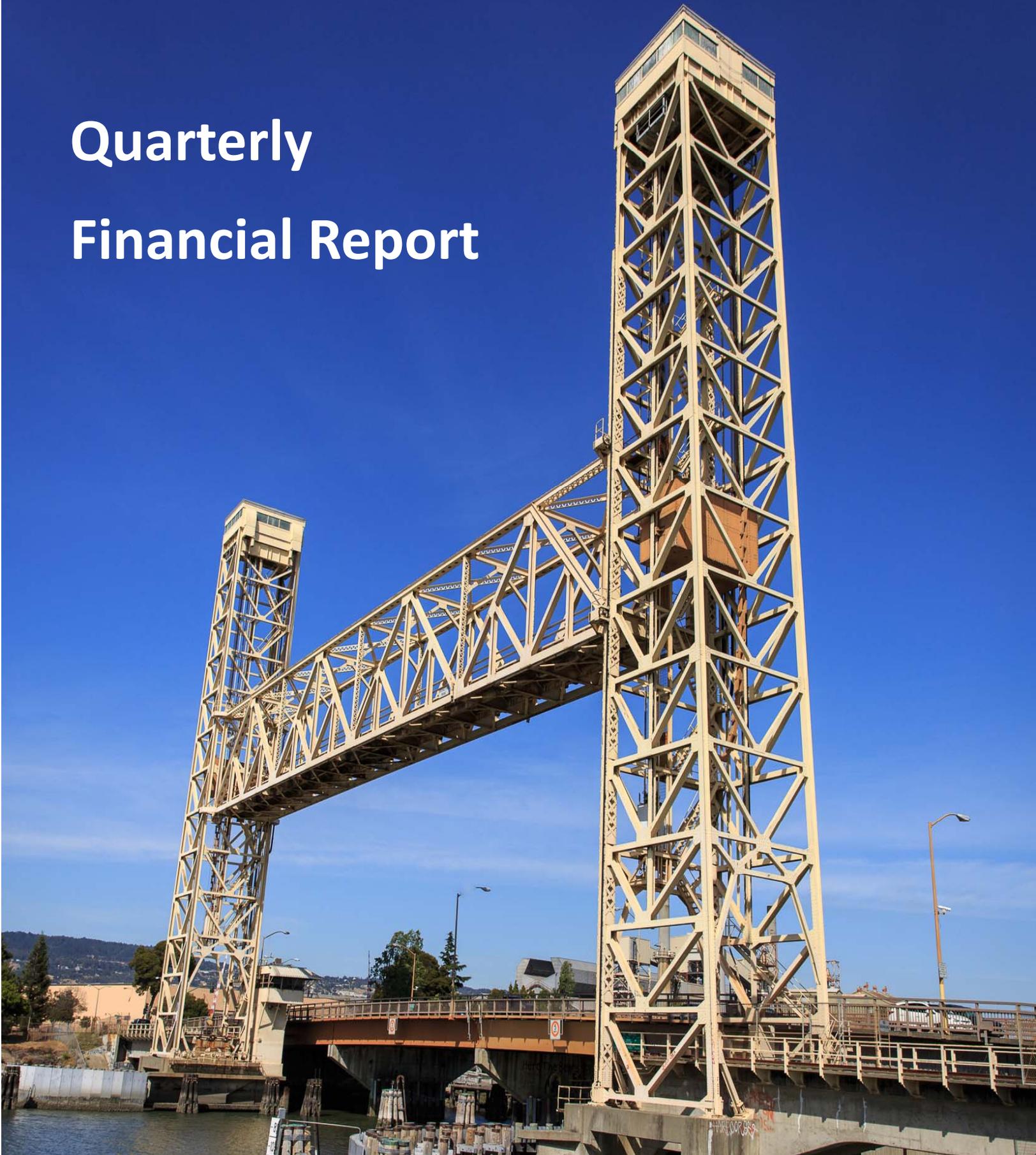


Quarterly Financial Report





City of Alameda

Staff Report

File Number:2015-1137

City Council

Agenda Date: 1/20/2015

File Type: Joint Agenda Item

Agenda Number: 3-A

Recommendation to Accept the First Quarter Financial Report for the Period Ending September 30, 2014.
[City Council and SACIC] (Finance 2410)

To: Honorable Mayor and Members of the City Council

From: John A. Russo, City Manager

Re: Recommendation to Accept the First Quarter Financial Report for the Period Ending September 30, 2014

BACKGROUND

The first quarter's financial reports on all City funds have been completed, based upon actual unaudited revenues and expenditures through September 30, 2014. Quarterly reports include financial information for all City funds. The Exhibit includes the following:

- General Fund actual revenues by major category through September 30, 2014 and 2013
- General Fund actual expenditures by major department through September 30, 2014 and 2013
- Actual expenditures for the City's capital and maintenance projects through September 30, 2014
- All Funds revenues, expenditures and changes in current available fund balance as of September 30, 2014.

DISCUSSION

Quarterly reports provide the City Council with updates on the financial status of the City's funds by comparing budget projections for revenues and expenditures to actual receipts and expenses.

General Fund

The FY14-15 annual budget for the General Fund projected revenues of approximately \$74.7 million, with total appropriations of approximately \$78.2 million. General Fund actual revenues as of September 30, 2014, were \$9.8 million, or 13% of the FY14-15 budget. Actual expenditures were \$16.7 million, or 21% of the FY14-15 budget. General Fund revenues and expenses are in line with expectations for the current quarter, with revenues trailing expenditures. Major tax revenues are received primarily in the second and fourth quarters.

General Fund major revenue categories are summarized on page 1 of the Exhibit. The City derives a significant portion of its General Fund revenues from economically sensitive sources such as property taxes, sales taxes (both the Bradley

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Burns and Public Safety portions), and utility users' taxes. When one or more of these key revenue sources deviates from projections, funding for future programs and services may be affected.

Sales Taxes are significantly higher than the same period in the prior fiscal year due to a continued recovery of the economy and a one-time favorable adjustment of \$313,000. Motor Vehicle In Lieu Taxes are lower than last year due to timing of the receipts. Transfer and Transient Occupancy Taxes are higher over the prior year due to an increase in the number and valuation of residential sales transactions in the City and higher occupancy rates at local hotels.

Business License Tax revenues are ahead of projections resulting from new collection methods implemented by the Finance Department and a continued recovery in the economy. Departmental Revenues are higher than in the same quarter last year due to increase in revenues received from the City's Basic Life Services Program, Ambulance Program and Traffic Citations. Interest and Rental Income are lower than the prior year due to the timing of receipts. Transfers In are lower than in the prior year due to a one time scheduled transfer.

General Fund expenditures by major department are summarized on page 2 of the Exhibit and include actual expenditures at September 30, 2014, including General Fund transfers to Vacation Liabilities, the Police/Fire Pension Fund, the Library Fund, and the Recreation Trust Fund. As of September 30, 2014, all departments are currently at or below the budget.

Special Revenue Funds

The Special Revenue Fund group includes funds accounting for the City's community development activities, streets funds, library operations, various assessment districts, and the Recreation fund. The FY14-15 actual receipts at September 30, 2014, for this fund group totaled \$7.4 million (19% of budget); actual expenses totaled \$7.0 million (16% of budget).

A number of these funds are grant or capital project driven funds, such as the transportation related and public safety grants funds, which generate revenues and expenditures in patterns different from the City's other operating funds. Sufficient reserve funds are maintained to ensure completion of projects or programs.

Capital Project Funds

The Capital Project Fund Group, which includes such individual funds as the Capital Improvement Projects fund, Construction funds, Assessment Districts, Development Impact Fee funds and the Urban Runoff fund, had aggregate actual revenues of \$2.3 million (10% of budget) and expenditures of \$5.7 million (26 % of budget) at September 30, 2014.

Many of these funds are project driven funds, or derive their revenues from the collection of impact fees from new development, which generate revenues and expenditures in patterns different from the City's other operating funds. Sufficient reserves are maintained to ensure completion of projects or programs.

Debt Service Funds

The Debt Service Fund Group accounts for the long-term debt of the City, including Base Reuse, as of September 30, 2014. The available fund balances of all debt service funds was approximately \$0.6 million as of September 30, 2014. Additional monies are transferred in from a variety of sources to meet the debt service requirements as they come due. The funding source is dependent upon the purpose of the bond issue.

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Enterprise Funds

The Enterprise Fund Group, consists of the City's Sewer Fund, requires proprietary fund balance reporting that includes cash, reserves, fixed assets and related long-term debt of the fund. Page 11 of the Exhibit includes the available reserves (excluding fixed assets and related long-term debt) for the sewer fund. The aggregate available reserve balance at September 30, 2014 for the Sewer Fund was \$30.1 million, which includes \$8.5 million of unspent bond proceeds allocated for approved sewer improvement projects. Sufficient reserves are maintained to ensure completion of current projects and programs.

Internal Service Funds

The Internal Service Fund Group includes those funds created for the accumulation of reserves for insurance claims, vehicle, technology and equipment replacement, facility maintenance, vacation liabilities and for retiree health and dental costs. Revenues to these funds derive from administrative (cost recovery) charges to the other funds, primarily the General Fund. The working capital balance of this Internal Service Fund group was \$19.5 million as September 30, 2014.

The working capital balance does not reflect the long term liabilities for Workers' Compensation claims (approximately \$7.7 million), Risk Management Claims (approximately \$2.2 million) and the unfunded portion of Other Post-Employment Benefits (OPEB) valued at approximately \$91 million as of January 1, 2013.

Trust and Agency Funds

The Trust and Agency Fund Group includes bond funds for several bond issues which are not the obligation of the City, and funds established for the current year's payment of the City's historical pension obligations (1079 and 1082 Pension Plans). The available balance for this fund group as of September 30, 2014 was \$3.1 million.

Successor Agency

The Successor Agency is an entity separate from the City and accounted for in separate trust funds that are used to account for tax increment monies received and payments of items approved by the Oversight Board in the Required Obligation Payment Schedule (ROPS). Governmental accounting standards require that the full amount of debt outstanding be recorded as part of these funds. The deficit balance as of September 30, 2014 was approximately \$55.3 million, which reflects bonded debt outstanding of approximately \$69.4 million, to be paid from future tax increment revenue. The successful refunding of the 2003 Tax Allocation Bonds will be reflected in future quarterly reports.

PROPOSED FIRST QUARTER BUDGET ADJUSTMENTS

Staff has reviewed the City's financial results and is proposing the following first quarter budget adjustments to account for errors in calculations and unanticipated events not accounted for in the City's adopted budget for Fiscal Year 2014-15. The net effect on estimated fund balances by fund is detailed in the table below:

Proposed Budget Adjustments

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Fund	Revenues	Expenses	Net Revenue (Expense)
278 - Bayport Maintenance District	\$179,000		\$179,000
280 - Recreation	39,000		39,000
224 - Parking Meter		\$30,000	(30,000)
224.1 - Civic Center Garage		22,000	(22,000)
351 - Urban Runoff		101,000	(101,000)
228 - Housing In Lieu	184,060	184,060	-
266 - Affordable Housing (a)	92,550	255,005	(162,455)
266 - Affordable Housing (b)		150,000	(150,000)
Total	\$494,610	\$742,065	\$(247,455)

- Bayport Maintenance District and Recreation Fund - Increase revenue in both the Bayport Maintenance District and the Recreation Fund based upon an error found in the original budgeting worksheet for Fiscal Year 2014-15.
- Parking Meter and Civic Center Garage - Increased personnel benefit costs associated with existing authorized personnel in each fund not included in the budget as adopted. The Fund Balance of each fund is sufficient to cover these increased expenses.
- Urban Runoff - Three maintenance projects included in the CIP details were omitted from the operating budget as follows:
 - Golf Complex lagoon cleaning \$21,000
 - School & Community education \$ 5,000
 - South Shore Lagoon Maintenance \$75,000

There are sufficient funds in the Fund Balance to cover these expenses.

- Housing In Lieu - Increase both revenue and expenses as a result of unanticipated loan payoffs making funds available for additional projects.
- Affordable Housing (a) - An increase of revenues from affordable housing fees paid by developers greater than had been anticipated needs to be recognized in order to assist in covering additional costs relating to various new affordable housing units being planned by the Alameda Housing Authority. While the additional revenues are insufficient to cover all costs, the Fund Balance will be used to cover the remainder.
- Affordable Housing (b) - Increase expense budget to cover the anticipated costs related to Administrative Expenses denied by the State Department of Finance for Required Obligation Payments (ROPS) 14-15A (July-December 2014) These expenses will be accounted for in future budgets.

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FINANCIAL IMPACT

The FY14-15 unaudited first quarter report includes information detailing the variances between budgets and actual for revenues, expenditures, capital and maintenance projects, as well as changes in fund balances through September 30, 2014. The Exhibit was created to present a representation of the City's actual results and of available reserves for each fund through the end of the first quarter.

MUNICIPAL CODE/POLICY DOCUMENT CROSS REFERENCE

This action is in conformance with the Alameda Municipal Code and all policy documents.

ENVIRONMENTAL REVIEW

This activity is not a project and is exempt from the California Environmental Quality Act (CEQA) pursuant to section 15378 (b) (4) of the CEQA Guidelines, because it involves governmental fiscal activities (acceptance of the fourth quarter financial report), which does not involve any commitment to any specific project which may result in a potentially significant physical impact on the environment.

RECOMMENDATION

Accept the First Quarter Financial Report for the period ending September 30, 2014 and proposed budget adjustments. (City and City as Successor to the Community Improvement Commission).

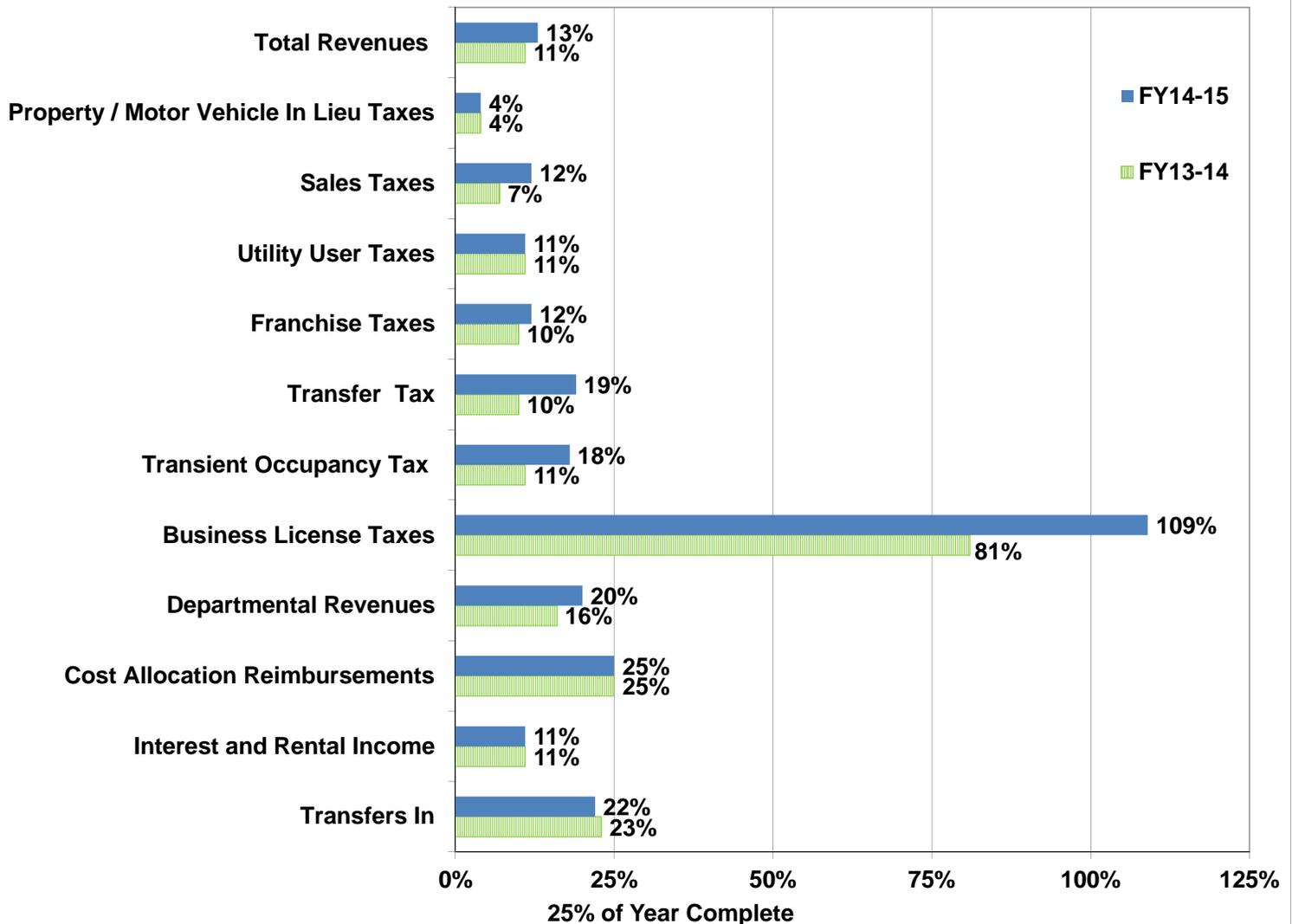
Respectfully submitted,
Juelle-Ann, Interim Finance Director

By:
Brad Farmer, Finance Supervisor

Financial Impact section reviewed,
Juelle-Ann Boyer, Interim Finance Director

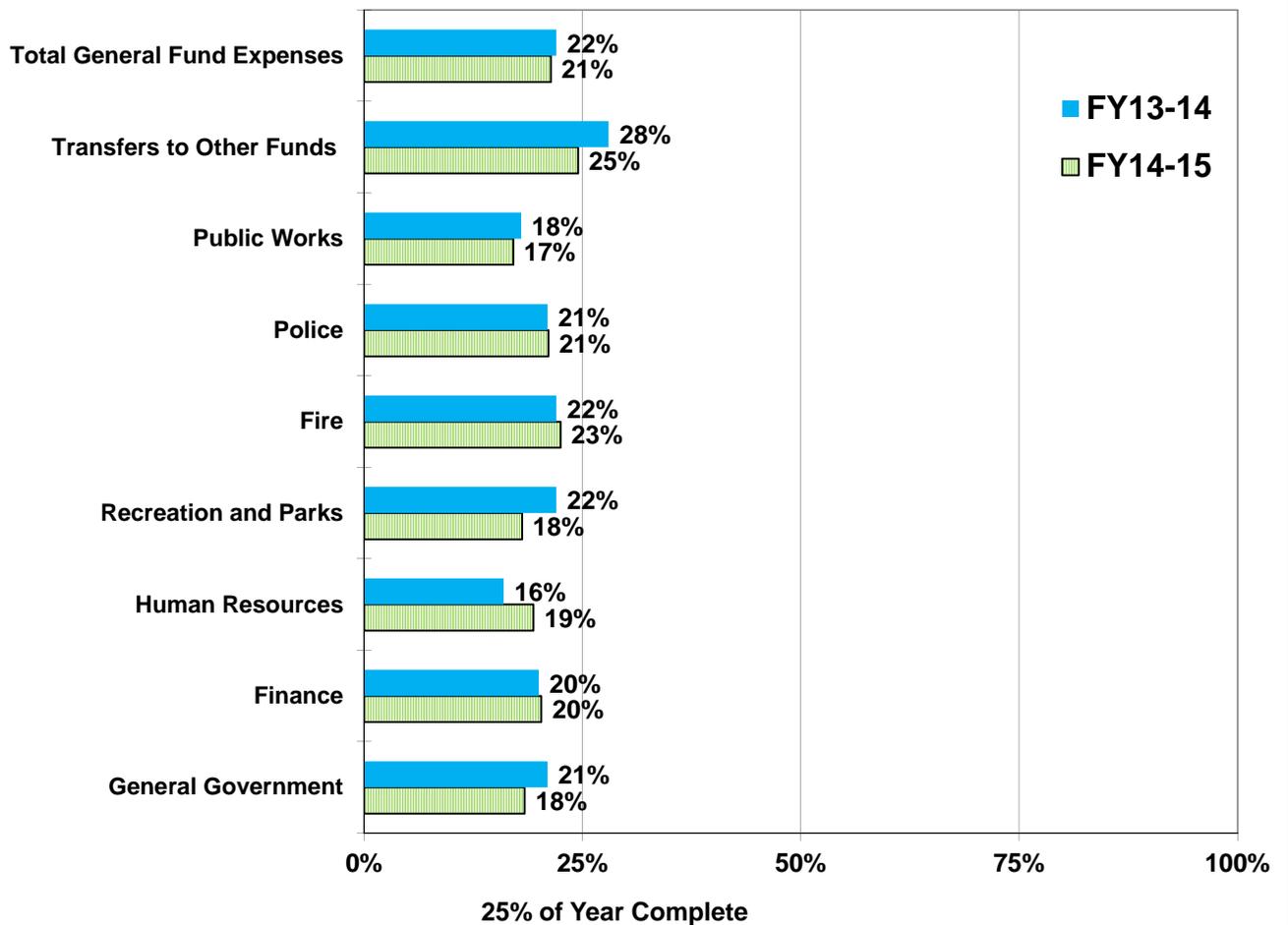
Exhibit:
1. Quarterly Financial Report

City of Alameda, California
FY14-15 YTD Revenue Report - General Fund
Through September 30, 2014 (Unaudited) - as a % of Budget



	FY14-15		FY14-15		FY 13-14		FY 13/14 to 14/15	
	FY14-15 Budget	% of Total	YTD Actual	% of Budget	YTD	Actual	YTD Difference	% Change
Property / Motor Vehicle In Lieu Taxes	\$ 30,549,867	41%	\$ 1,212,445	4%	\$ 1,211,882		563	0%
Sales Taxes	6,130,000	8%	737,804	12%	408,690		329,114	81%
Utility User Taxes	8,699,000	12%	971,298	11%	965,444		5,854	1%
Franchise Taxes	7,550,567	10%	900,995	12%	800,166		100,829	13%
Transfer Tax	5,408,000	7%	1,028,743	19%	673,288		355,455	53%
Transient Occupancy Tax	1,513,000	2%	268,696	18%	181,298		87,398	48%
Business License Taxes	1,728,800	2%	1,880,931	109%	1,581,612		299,319	19%
Departmental Revenues	6,197,677	8%	1,243,050	20%	1,027,454		215,596	21%
Cost Allocation Reimbursements	4,928,774	7%	1,240,533	25%	1,229,757		10,776	1%
Interest and Rental Income	1,223,315	2%	130,629	11%	168,950		(38,321)	-23%
Other Revenues	-	0%	-	0%	10,573		(10,573)	-100%
Transfers In	782,000	1%	170,499	22%	231,822		(61,323)	-26%
Total Revenues	\$ 74,711,000	100%	\$ 9,785,623	13%	\$ 8,490,936		\$ 1,294,687.00	2%

City of Alameda, California
FY14-15 YTD Expenditure Report - General Fund
Through September 30, 2014 (Unaudited) - as a % of Budget



	FY14-15		FY14-15		FY 13-14	FY 13/14 to 14/15	
	Budget	% of Budget	YTD Actual	% of Budget	YTD Actual	YTD Difference	% Change
City Council	\$ 333,000	0.4%	\$ 74,326	22.3%	\$ 68,976	\$ 5,350	8%
City Attorney	1,643,000	2.1%	313,924	19.1%	333,069	(19,145)	-6%
City Clerk	738,000	0.9%	111,536	15.1%	88,921	22,615	25%
City Manager	2,268,000	2.9%	523,126	23.1%	429,292	93,834	22%
Non Departmental	982,000	1.3%	72,011	7.3%	35,997	36,014	100%
Total General Government	<u>5,964,000</u>	<u>7.6%</u>	<u>1,094,923</u>	<u>18.4%</u>	<u>956,255</u>	<u>138,668</u>	<u>15%</u>
Finance	2,253,000	2.9%	466,669	20.7%	445,453	21,216	5%
Human Resources	1,099,000	1.4%	213,307	19.4%	135,806	77,501	57%
Total Administrative Services	<u>3,352,000</u>	<u>4.3%</u>	<u>679,976</u>	<u>20.3%</u>	<u>581,259</u>	<u>98,717</u>	<u>17%</u>
Fire	26,258,000	33.6%	5,916,456	22.5%	5,258,347	658,109	13%
Police	28,783,000	36.8%	6,068,456	21.1%	5,704,691	363,765	6%
Total Public Safety	<u>55,041,000</u>	<u>70.4%</u>	<u>11,984,912</u>	<u>21.8%</u>	<u>10,963,038</u>	<u>1,021,874</u>	<u>4%</u>
Recreation and Parks	2,399,000	3.1%	434,367	18.1%	508,282	(73,915)	-15%
Public Works / Central Services	3,746,000	4.8%	639,342	17.1%	603,113	36,229	6%
Transfers to Other Funds	7,695,000	9.8%	1,888,002	24.5%	1,875,006	12,996	1%
Total Expenses	<u>\$ 78,197,000</u>	<u>100.0%</u>	<u>\$16,721,522</u>	<u>21.4%</u>	<u>\$ 15,486,953</u>	<u>\$ 1,234,569</u>	<u>8%</u>

City of Alameda, California
FY14-15 YTD Capital and Maintenance Project Report
Through September 30, 2014 (Unaudited)

*Includes Rollovers

Project Number	Description	Total Budget FY14-15	Year to Date Expenses FY14-15	Remaining Budget FY14-15	% Expended and Encumbered
90356	Citywide Traffic Calming	45,505		45,505	-
904102	Park St Reconfiguration At Oak	3,008		3,008	-
9044901	Traffic Striping/Sign Maintenance	148,613		148,613	-
90464	Storm Drain Master Plan	106,659	33,312	73,347	31%
90471	Storm Drain Pump Station Upgrades	1,416,325		1,416,325	-
9061401	Fire Station 3 Replacement Phase 2	76,445	45,036	31,409	
90665	City Building Renovations	626,443		626,443	-
90806	Audible Signal Poles	87,668		87,668	-
90807	Spartina Control	40,000	206	39,794	1%
90856	Shoreline Repairs	178,039		178,039	-
90908	Cyclical Storm Drain Pipe Rehabilitation	75,000		75,000	-
90910	Southshore Lagoon Dredging Phase 1	405,976		405,976	-
90911	Southshore Lagoon Dredging Phase 2	1,224,689	702,779	521,910	57%
91004	Station Area (Bart/Fta)	1,538,822		1,538,822	-
91005	Cyclical Storm Pipe Rehabilitation	600,000		600,000	-
91023	Lagoon Wall Stabilize	72,472		72,472	-
91029	Park St Pedestrian Safety	342,049		342,049	-
91030	Manhole Testing	250,000		250,000	-
91033	Shoreline Repairs	404,392		404,392	-
91039	Estuary Crossing Shuttle	510,286	17,092	493,194	3%
91101	HB Ferry Terminal ADA Upgrades	20,043		20,043	-
91114	Fire Station 1 Kitchen	17,000		17,000	-
91116	Fire Station 1 Improvements	13,000		13,000	-
91117	Fire Sta 1 HVAC System	47,000		47,000	-
91122	Fire Sta 2 HVAC System	95,665	44,235	51,430	46%
91124	Fire Sta 2 Kitchen	14,000		14,000	-
91133	Fire Sta 2 Driveway	75,000		75,000	-
91135	Ballena Bridge Preventive Mtce	140,993		140,993	-
91136	Video Data Collection-Storm Drain	97,282		97,282	-
91137	Storm Drain Video Assessment	33,574		33,574	-
91138	MSC Fuel Readers	15,120		15,120	-
91145	City Hall Emergency Lights	28,000		28,000	-
91146	Hydraulic Tags NFPA 25	66,000		66,000	-
91158	Neptune Park Path	182,767		182,767	-
91162	Bay Farm Path Improvements	100,000		100,000	-
91163	LED In pavement Replace Lights	50,000	17,158	32,842	34%
91170	Park Street Arterial Management	1,109,339		1,109,339	-
91171	Shoreline Drive Bike Lanes	791,105		791,105	-
91204	Storm Drain Outfall	549,902	11,885	538,017	2%
91214	Bayview WEIR	168,000		168,000	-
91215	Harbor Bay Lagoon Gate	67,804		67,804	-
91225	Audible Ped Signals	181,960		181,960	-
91228	APD HVAC/Chiller	30,750		30,750	-
91229	City Hall HVAC/Chiller	50,673		50,673	-

City of Alameda, California
FY14-15 YTD Capital and Maintenance Project Report
Through September 30, 2014 (Unaudited)

*Includes Rollovers

Project Number	Description	Total Budget FY14-15	Year to Date Expenses FY14-15	Remaining Budget FY14-15	% Expended and Encumbered
91243	Brick Wall Reinforcement	50,000		50,000	-
91245	Fire Sta 1 Gutter Repair	60,000		60,000	-
91250	Bay Farm Seawall Feasibility Study	300,000		300,000	-
91301	Veterans Court Wall	1,000,000		1,000,000	-
91306	Grand St/Wood School Crossing	282,440	162,888	119,552	58%
91308	Police Dept Duct/Vent	39,650		39,650	-
91309	Beltline Devt Ph 1 Design	193,568	4,097	189,471	2%
91316	Fire Sta 4 Laundry Room	6,000		6,000	-
91317	Fire Sta 4 Skylights	20,000		20,000	-
91319	Otis Drive Traffic Calming	64,672		64,672	-
91320	Fire Sta 2 HVAC Ph 1	22,656		22,656	-
91321	Fleet Eye Wash Station	25,225		25,225	-
91322	Police Dept HVAC Ph 1	71,780	12,825	58,955	18%
91336	Library Hand Dryers	38,000		38,000	-
91337	Library Air Condition Unit	143,450	128	143,322	0%
91344	Emerg Ops Center/Fire Sta 3	100,000	29,592	70,408	30%
91345	Singleton/Main Sign Modifications	30,000		30,000	-
91346	Golf Course Renovation	929,690		929,690	-
91347	Otis/Pacific Resurfacing	815,139		815,139	-
91402	Cross Alameda Trail	991,000	424	990,576	0%
91404	Marina Village Resurfacing	810,000		810,000	-
91405	Marina Village Pier Repair	470,703		470,703	-
91411	Alameda Pt Wayfinding Signage	401,000		401,000	-
9820133	Street Resurface FY 13/14	3,042,632	1,387,417	1,655,215	46%
9820134	Street Resurface FY 14/15	2,818,429		2,818,429	-
9820215	Sidewalk Repair FY 14-15	1,014,328	29,731	984,597	3%
99006	Storm Drain Facility Maintenance	225,000		225,000	-
904107	Sanitary Sewer Master Plan	327,617	60,441	267,176	18%
9084515	Video Data Collection	1,026,511		1,026,511	-
90909	Replace Lagoon Wall Sewer	895,232	6,554	888,678	1%
91008	Sewer Pump Station Upgrades	6,091,469	44,709	6,046,760	1%
91009	Sewer Video Assessment	250,609		250,609	-
91014	Sewer Asset Management	12,029		12,029	-
91164	Sewer Point Repairs	142,645		142,645	-
91335	Test Sewer Laterals 13/14	79,000		79,000	-
9950210	Cyclic Sewer Ph 10	1,771,647	224,822	1,546,825	13%
9950212	Cyclic Sewer Ph 11	4,715,566		4,715,566	-
9950214	Cyclic Sewer Ph 12	496,992		496,992	-
9950215	Cyclic Sewer FY 14/15	4,000,000.00		4,000,000	-
Total Capital Projects		45,872,047	2,835,331	43,036,716	6%

City of Alameda, California
 FY14-15 YTD Capital and Maintenance Project Report
 Through September 30, 2014 (Unaudited)

*Includes Rollovers

Project Number	Description	Total Budget FY14-15	Year to Date Expenses FY14-15	Remaining Budget FY14-15	% Expended and Encumbered
5430075	Annual Engineering Svcs	285,000		285,000	-
5430381	Traffic Operations	92,487		92,487	-
54304108	Encroachment Monitor	212,000		212,000	-
5430449	On Call Striping/Signing	61,288		61,288	-
5430452	Street Sweeping Signage	26,738		26,738	-
5430463	Standards Design Upgrade	12,000		12,000	-
5430469	Congestion Management Program	108,189	36,823	71,366	34%
5430560	Underground Utility District Operations	5,000		5,000	-
5430603	Storm Drain Maintenance	25,000		25,000	-
5430653	Bus Stop Facilities Maintenance	83,640	4,652	78,988	6%
5430658	Safe Routes/Pedestrian Program	101,296	4,110	97,186	4%
5430663	Sanitary Sewer Maintenance	112,978		112,978	-
5430720	Small Item Moving	21,000		21,000	-
5430820	Transit Support	57,528		57,528	-
5430821	Bicycle Program	143,874	100	143,774	0%
5430841	Storm Drain Pump Station Mtce	30,000	4,377	25,623	15%
5430851	Sanitary Sewer Cleaning	250,000		250,000	-
5430854	Traffic Operations	227,993	1,568	226,425	1%
5430919	Cleanwater Com.Ops. Review	16,601		16,601	-
5430921	ACTIA Measure B Administration	15,000		15,000	-
5430923	Bike Racks Various Locations	37,022		37,022	-
5430924	Traffic Monitoring Analysis	37,520		37,520	-
5430925	Regional Transportation Coord Project	54,414		54,414	-
5430927	TCMP Analysis	5,000		5,000	-
5431007	CIP Budget Preparation	25,000		25,000	-
5431016	Trash Hot Spot Cleaning	47,000	383	46,617	1%
5431017	Storm Drain Stenciling Plan	20,000		20,000	-
5431018	Pump Sta Oxygen Monitoring	5,000	120	4,880	2%
5431020	Annual Regional Water Quality	124,680		124,680	-
5431028	Alameda Beltline Prop Maintenance	96,538		96,538	-
5431040	Ferry Main Street Maintenance	130,000	4,535	125,465	3%
5431041	Ferry Harbor Bay Maintenance	118,000	8,001	109,999	7%
5431159	AP Sewer Drain Upgrade	50,000		50,000	-
5431160	AP Sewer Manhole	55,704		55,704	-
5431164	Sewer Point Repairs	456,000		456,000	-
5431220	School/Community Outreach	22,953	250	22,703	1%
5431223	Estuary Shuttle Marketing	21,554		21,554	-
5431226	Main Street Channel Maintenance	25,000		25,000	-
5431227	Trash Load Reduction	76,190		76,190	-
5438301	Urban Forest Management	601,119	89,235	511,884	15%
5438303	Beach Sand Replacement	80,000		80,000	-
5438608	Repaint Traffic Sign	50,000		50,000	-
5438805	Doolittle Landfill Closure	169,290	2,578	166,712	2%
5438924	Parking Meter Maintenance	108,683	8,258	100,425	8%

City of Alameda, California
 FY14-15 YTD Capital and Maintenance Project Report
 Through September 30, 2014 (Unaudited)

*Includes Rollovers

Project Number	Description	Total Budget FY14-15	Year to Date Expenses FY14-15	Remaining Budget FY14-15	% Expended and Encumbered
5439010	Sewer Pump Station Maintenance	149,044	931	148,113	1%
5439033	Tree Removal/Planting	81,465		81,465	-
5439406	Landscape Median Maintenance	408,000	29,630	378,370	7%
5439434	Traffic Sign Controller Replacement	35,127		35,127	-
5439522	AP Storm Upgrade	100,000		100,000	-
5439817	South Shore Lagoon Upgrades	148,803		148,803	-
5439995	Pothole Patching	28,061	2,949	25,112	11%
Total Annual Maintenance Projects		5,254,779	198,500	5,056,279	4%

Recreation & Park Projects

91003	Krusi Park	1,018,023	2,517	1,015,506	0%
91207	Jackson Park Bandstand	100,000	9,439	90,561	9%
91209	Harrison Center Kitchen	150,000		150,000	-
91311	Estuary Park Field Design	1,414,000	18,041	1,395,959	1%
91313	EHS/AHS Swim Centers Renovation	398,000		398,000	-
91334	Marina Village Park Renovation	575,937		575,937	-
Total Recreation & Park Projects		3,655,960	29,997	3,625,963	1%

City of Alameda, California FY14-15 YTD Fund Balance Report - All Funds Through September 30, 2014 (Unaudited)		FY14-15						FY14-15 Available Balance 9/30/2014
		FY13-14	Actual Revenue		Actual		FY14-15 Net Change 9/30/2014	
			at 9/30/2014	% of Budget	Expense at 9/30/2014	% of Budget		
General Fund								
001	Available / 20% Policy Committed	21,674,965	9,635,841	13%	16,721,522	21%	(7,085,681)	14,589,284
	5% Additional Reserve	3,965,550					-	3,965,550
	Anticipated Deficits/LT Commitments Non-spendable	3,000,000					-	3,000,000
	Loans Receivable from AMP	2,200,000					-	2,200,000
	Deposit with ABAG	44,931					-	44,931
	Housing	49,887	1,003	NA	3,585	NA	(2,582)	47,305
	AMP	398,368	2,102,598	NA	2,496,498	NA	(393,900)	4,468
	Total General Fund	31,333,701	11,739,442	16%	19,221,605	25%	(7,482,163)	23,851,538
Special Revenue Funds								
161	Police/Fire Const. Impact Fee	70,468	57,964	25%		0%	57,964	128,432
164	Construction Improvement Tax	1,087,784	67,344	38%		0%	67,344	1,155,128
209	Community Development	460,173	795,710	20%	749,000	19%	46,710	506,883
210	Alameda Free Library	1,130,434	577,878	15%	749,425	20%	(171,547)	958,887
210.1	Library Memorial	213,234	7,071	64%	7,122	8%	(51)	213,183
210.2	Adult Literacy	4,335	14,992	60%	3,809	15%	11,183	15,518
	Subtotal	2,966,428	1,520,959	19%	1,509,356	18%	11,603	2,978,031
211	Gas Tax	3,644,807	398,662	21%	184,678	7%	213,984	3,858,791
215	County Measure B	642,812		0%	644	NA	(644)	642,168
215.1	Measure B - Local Streets & Roads	2,543,158		0%	2,762	0%	(2,762)	2,540,396
215.2	Measure B - Bicycle & Ped Improv.	61,638		0%	47	0%	(47)	61,591
215.4	Measure B - Paratransit	150,917		0%	117	0%	(117)	150,800
	Subtotal	7,043,332	398,662	10%	188,248	4%	210,414	7,253,746
216	Tidelands	2,843,831	171,600	21%	125,004	9%	46,596	2,890,427
218	State COPS	(139)	234,302	NA	25,334	17%	208,968	208,829
218.52	OTS Avoid the 21 (DUI)	-			488	NA	(488)	(488)
218.701	Abandoned Vehicle Abatement	5,777	20,390	20%	21,057	19%	(667)	5,110
	Subtotal	2,849,469	426,292	40%	171,883	11%	254,409	3,103,878
219	Narcotics Asset Seizure	21,075		0%	31,443	NA	(31,443)	(10,368)
220	Fire Grants	3,104	72,062	19%	200,339	51%	(128,277)	(125,173)

		FY14-15						
		FY13-14	Actual Revenue		Actual Expense at		FY14-15 Net Change 9/30/2014	FY14-15 Available Balance 9/30/2014
			at 9/30/2014	% of Budget	9/30/2014	% of Budget		
221	Dwelling Unit	216,330	38,147	NA		0%	38,147	254,477
223	Parking In-Lieu	57,173		0%	58	NA	(58)	57,115
224	Parking Meter	2,976,132	263,375	24%	146,760	14%	116,615	3,092,747
224.1	Civic Center Garage	278,760	44,527	8%	45,729	7%	(1,202)	277,558
	Subtotal	3,552,574	418,111	20%	424,329	19%	6,218	3,546,356
225	TSM/TDM	98,575		0%	18,930	54%	(18,930)	79,645
226	Citywide Pavement Restoration	54,110		0%	54	NA	(54)	54,056
227	Commercial Revitalization	1,167,363	35,724	12%	76,315	21%	(40,591)	1,126,772
227.1	Theatre/Parking Structure Project	365,020	123,116	54%		0%	123,116	488,136
	Subtotal	1,685,068	158,840	29%	95,299	16%	63,541	1,748,609
228	Housing In-Lieu	178,387	81,251	NA		0%	81,251	259,638
235	Home	-		0%	66,659	17%	(66,659)	(66,659)
236	CDBG	-	36,553	1%	85,102	3%	(48,549)	(48,549)
248	Home Repayment	644		0%	3	0%	(3)	641
249	Rehab CDBG Housing Loan Prog.	305,369	32,389	16%	20,654	4%	11,735	317,104
256	FISC Lease Revenue	3,131,184	226,410	22%	84,233	8%	142,177	3,273,361
256.3	FISC / Catellus Alameda Landing	(400,794)	-	0%	15,908	7%	(15,908)	(416,702)
	Subtotal	3,214,790	376,603	9%	272,559	6%	104,044	3,318,834
259	Vehicle Registration AB434	47,121		0%	47	NA	(47)	47,074
266	Affordable Housing	598,033	92,136	NA	80,271	52%	11,865	609,898
267	Human Services	16,776	10,986	16%	12,974	17%	(1,988)	14,788
268	Lead	6,288		0%	7,565	15%	(7,565)	(1,277)
270	Solid Waste Surcharge	1,113,882	29,654	16%	23,322	8%	6,332	1,120,214
273	Curbside Recycling	174,389		0%	175	NA	(175)	174,214
274	Waste Reduction Surcharge	1,421,399	44,109	21%	85,917	18%	(41,808)	1,379,591
274.1	City Waste Management Program	1,793,394	64,058	18%	100,700	15%	(36,642)	1,756,752
	Subtotal	5,171,282	240,943	27%	310,971	18%	(70,028)	5,101,254
275.1	Island City Maint 84-2 Z1	36,062		0%	746	3%	(746)	35,316
275.2	Island City Maint 84-2 Z2	23,039		0%	4,911	16%	(4,911)	18,128
275.3	Island City Maint 84-2 Z3	12,965		0%	4,266	16%	(4,266)	8,699
275.4	Island City Maint 84-2 Z4	20,827		0%	11,159	16%	(11,159)	9,668

City of Alameda, California
 FY14-15 YTD Fund Balance Report - All Funds
 Through September 30, 2014 (Unaudited)

		FY14-15						FY14-15
		Actual Revenue		Actual		FY14-15	Available	
		at	% of	Expense at	% of	Net Change	Balance	
		9/30/2014	Budget	9/30/2014	Budget	9/30/2014	9/30/2014	
		FY13-14						
275.5	Island City Maint 84-2 Z5	375,384	6,745	1%	165,689	20%	216,440	
275.6	Island City Maint 84-2 Z6	758,584		0%	42,036	7%	716,548	
275.7	Island City Maint 84-2 Z7	83,573	671	7%	288	1%	83,956	
	Subtotal	1,310,434	7,416	1%	229,095	15%	1,088,755	
276	Marina Cove Maint Dist 01-1	175,259		0%	24,488	15%	150,771	
276.1	Reserve Marina Cove 01-01	215,315		0%	216	NA	215,099	
	Subtotal	390,574	-	0%	24,704	15%	365,870	
277	Alameda Landing Muni	-		0%	2,101	NA	(2,101)	
278	Bayport Municipal Svc Dist 03-1	2,397,687		0%	66,751	10%	2,330,936	
279	Maintenance AD Administration	143,639	37,955	25%	30,875	22%	150,719	
280	Recreation Fund	1,635,898	910,398	25%	978,208	26%	1,568,088	
280.1	Mastick Sr. Center Trust	782,060		0%	20,769	0%	761,291	
280.2	Mastick Advisory Board	513,061	50,705	31%	21,327	0%	542,439	
280.5	Golf Course	(190,941)	55,438	22%	29,251	8%	(164,754)	
	Subtotal	5,281,404	1,054,496	23%	1,149,282	22%	5,186,618	
285	Public Art	63,973		0%	775	26%	63,198	
286	Historical Advisory Board	9,893		0%	10	NA	9,883	
287	Transportation Services	26,076	2,461	1%	13,772	7%	14,765	
288	Vehicle Registration Fee	775,835		0%	685	0%	775,150	
814	Adam Street House	350,277		0%	351	NA	349,926	
858	Alameda Reuse & Redevelop	3,567,568	2,789,260	24%	2,564,351	22%	3,792,477	
876	Dike Maintenance	350,300		0%	351	NA	349,949	
FEMA11	FEMA 2011	700		0%		0%	700	
	Subtotal	5,144,622	2,791,721	23%	2,580,295		5,356,048	
	Total Special Revenue Funds	38,609,977	7,394,043	19%	6,956,021	16%	39,047,999	
Capital Project Funds								
310	Capital Improvement Project	5,264,375	2,029,690	22%	4,252,181	46%	3,041,884	
310.05	CIP Administration	16,721	171,063	3%	726,492	13%	(538,708)	
310.1	FISC Catellus Traffic Fee	178,696		0%	179	NA	178,517	
310.2	Capital Improv. Project	263,047		0%	264	NA	262,783	
	Subtotal	5,722,839	2,200,753	15%	4,979,116	34%	2,944,476	

City of Alameda, California FY14-15 YTD Fund Balance Report - All Funds Through September 30, 2014 (Unaudited)		FY14-15					FY14-15 Available Balance 9/30/2014	
		FY13-14	Actual Revenue		Actual			FY14-15 Net Change 9/30/2014
			at 9/30/2014	% of Budget	Expense at 9/30/2014	% of Budget		
312	Marina Village AD 89-1	1,966,412		0%	2,560	0%	(2,560)	1,963,852
313	Harbor Bay AD 92-1	370,977	15	1%	885	0%	(870)	370,107
317	Library Construction	17,640		0%	18	NA	(18)	17,622
318	Open Space Improvement	296,329	9,274	18%		0%	9,274	305,603
318.1	Open Space Maintenance	110,398	3,341	10%		0%	3,341	113,739
319	Emergency Operation Center	3,016,571	31	0%		0%	31	3,016,602
	Subtotal	5,778,327	12,661	0%	3,463	0%	9,198	5,787,525
340.11	CDF-WE Traffic Safety	2,774,706	85,039	NA		0%	85,039	2,859,745
340.12	CDF-WE Parks & Recreation	446,286		0%	424	NA	(424)	445,862
340.13	CDF-WE Public Facilities	168,231	2,970	NA		0%	2,970	171,201
340.14	CDF-WE Public Safety	37,691	2,721	NA		0%	2,721	40,412
340.21	CDF-NW Traffic Safety	-		0%		0%	-	-
340.22	CDF-NW Parks & Recreation	-		0%		0%	-	-
340.23	CDF-NW Public Facilities	-		0%		0%	-	-
340.24	CDF-NW Public Safety	-		0%		0%	-	-
340.31	CDF-CEE Traffic Safety	-		0%		0%	-	-
	Subtotal	3,426,914	90,730	NA	424	0%	90,306	3,517,220
350	Transportation Improvement	1,995,330	3,820	1%	255,745	49%	(251,925)	1,743,405
351	Urban Runoff	7,639,210	10,135	0%	454,966	9%	(444,831)	7,194,379
	Subtotal	9,634,540	13,955	0%	710,711	13%	(696,756)	8,937,784
Total Capital Project Funds		24,562,620	2,318,099	10%	5,693,714	26%	(3,375,615)	21,187,005
Debt Service Funds								
421	Library Bond 2003	43,358		0%	429,117	61%	(429,117)	(385,759)
421.1	2013 Library GO Bonds	413,558	32,991	5%		0%	32,991	446,549
422	HUD 108	239,567		0%	210,256	42%	(210,256)	29,311
423	2008 Refin Project COP	243,914	19,495	3%		0%	19,495	263,409
464	Refinance City Hall 2002	-		0%		0%	-	-
464.1	2013 City Hall COPS	(7,671)	261,621	31%		0%	261,621	253,950
468	2003 Base Reuse Revenue Bond	43,233		0%	3,867	1%	(3,867)	39,366
Total Debt Service Funds		975,959	314,107	11%	643,240	17%	(329,133)	646,826

City of Alameda, California							
FY14-15 YTD Fund Balance Report - All Funds							
Through September 30, 2014 (Unaudited)							
		FY14-15					FY14-15
		Actual Revenue	% of	Actual	% of	FY14-15	Available
		at	Budget	Expense at	Budget	Net Change	Balance
		9/30/2014		9/30/2014		9/30/2014	9/30/2014
		FY13-14					
Sewer / Enterprise Funds							
602	Sewer Service	22,308,348		962,616	7%	(962,616)	21,345,732
602.1	Sewer Replacement Fund	2,154,379		1,968	NA	(1,968)	2,152,411
602.2	2012 Sewer Revenue Bond	6,919,866	73	315,006	4%	(314,933)	6,604,933
Total Sewer / Enterprise Funds		31,382,593	73	1,279,590	6%	(1,279,517)	30,103,076
Internal Service Funds							
701	Equipment Replacement	3,199,951	335,058	126,985	5%	208,073	3,408,024
701.5	Cable Equipment Replacement	340,126		9,293	25%	(9,293)	330,833
702	Central Stores	84,573		84	NA	(84)	84,489
703	Fleet Maintenance	175,845		13,901	25%	(13,901)	161,944
704	Technology Services	1,452,998	62,168	136,115	59%	(73,947)	1,379,051
706	Facility Maintenance	1,945,928	184,396	2,511	0%	181,885	2,127,813
706.1	Facility Main Replacement Fund	-		-	0%	-	-
Subtotal		7,199,421	581,622	288,889	3%	292,733	7,492,154
711	Workers' Comp Self Insurance	4,547,409	659,668	740,039	24%	(80,371)	4,467,038
712	Risk Management	2,981,148	456,770	418,601	18%	38,169	3,019,317
715	Unemployment Insurance	367,734	53,550	17,669	10%	35,881	403,615
720	OPEB	1,837,266	936,301	628,503	18%	307,798	2,145,064
720.1	OPEB AMP	18,116	140	12,577	22%	(12,437)	5,679
720.5	Vacation Payoff	1,687,047	249,999	-	0%	249,999	1,937,046
Subtotal		11,438,720	2,356,428	1,817,389	24%	539,039	11,977,759
Total Internal Service Funds		18,638,141	2,938,050	2,106,278	10%	831,772	19,469,913
Trust & Agency Funds							
801	Police/Fire Pension 1079	74,755	477,000	459,793	24%	17,207	91,962
802	Police/Fire Pension 1082	182	11,751	11,655	25%	96	278
832	Debt Svc Marina Cove AD 89-1	3,041,061		2,249,710	97%	(2,249,710)	791,351
835	1998 Harbor Bay Bonds	891,922		894	NA	(894)	891,028
860	Debt Service - AD CFD # 1	2,381,443		1,172,984	79%	(1,172,984)	1,208,459
861	Debt Service - AD CFD # 2	121,367		36	NA	(36)	121,331
Total Trust & Agency Funds		6,510,730	488,751	3,895,072	68%	(3,406,321)	3,104,409

City of Alameda, California
 FY14-15 YTD Fund Balance Report - All Funds
 Through September 30, 2014 (Unaudited)

	FY14-15						FY14-15 Available Balance 9/30/2014
	FY13-14	Actual Revenue at		Actual Expense at		FY14-15 Net Change 9/30/2014	
		9/30/2014	% of Budget	9/30/2014	% of Budget		
GRAND TOTAL FOR CITY	152,013,721	25,192,565	14%	39,795,520	20%	(14,602,955)	137,410,766
SUCCESSOR AGENCY FUNDS:							
207 RPTFF Distribution Fund	-		0%		0%	-	-
207.1 Trust Fund Bayport	-		0%	139	NA	(139)	(139)
207.2 Trust Fund Admin	252,492		0%	22,114	6%	(22,114)	230,378
207.3 Trust Fund Non-Housing	1,887,472		0%	1,997,837	48%	(1,997,837)	(110,365)
207.4 Trust Fund Unspent Bond Proceed	1,403,122	27	0%	407,000	61%	(406,973)	996,149
207.5 Future Labor Obligations	54		0%	24	0%	(24)	30
207.6 DS-BWIP 2003 TAB	(12,553,769)		0%	61,530	5%	(61,530)	(12,615,299)
207.7 DS 2003 TAB	(36,388,518)	1,304,704	23%	464,098	12%	840,606	(35,547,912)
Total Non Housing	(45,399,147)	1,304,731	6%	2,952,742	14%	(1,648,011)	(47,047,158)
208 CIC HSG Trust	1,104,844		0%	763,163	33%	(763,163)	341,681
208.2 DS 2011 Hsg Bond	(8,477,221)		0%	150,658	17%	(150,658)	(8,627,879)
Total Housing	(7,372,377)	-	0%	913,821	-14%	(913,821)	(8,286,198)
Total Successor Agency	(52,771,524)	1,304,731	5%	3,866,563	16%	(2,561,832)	(55,333,356)