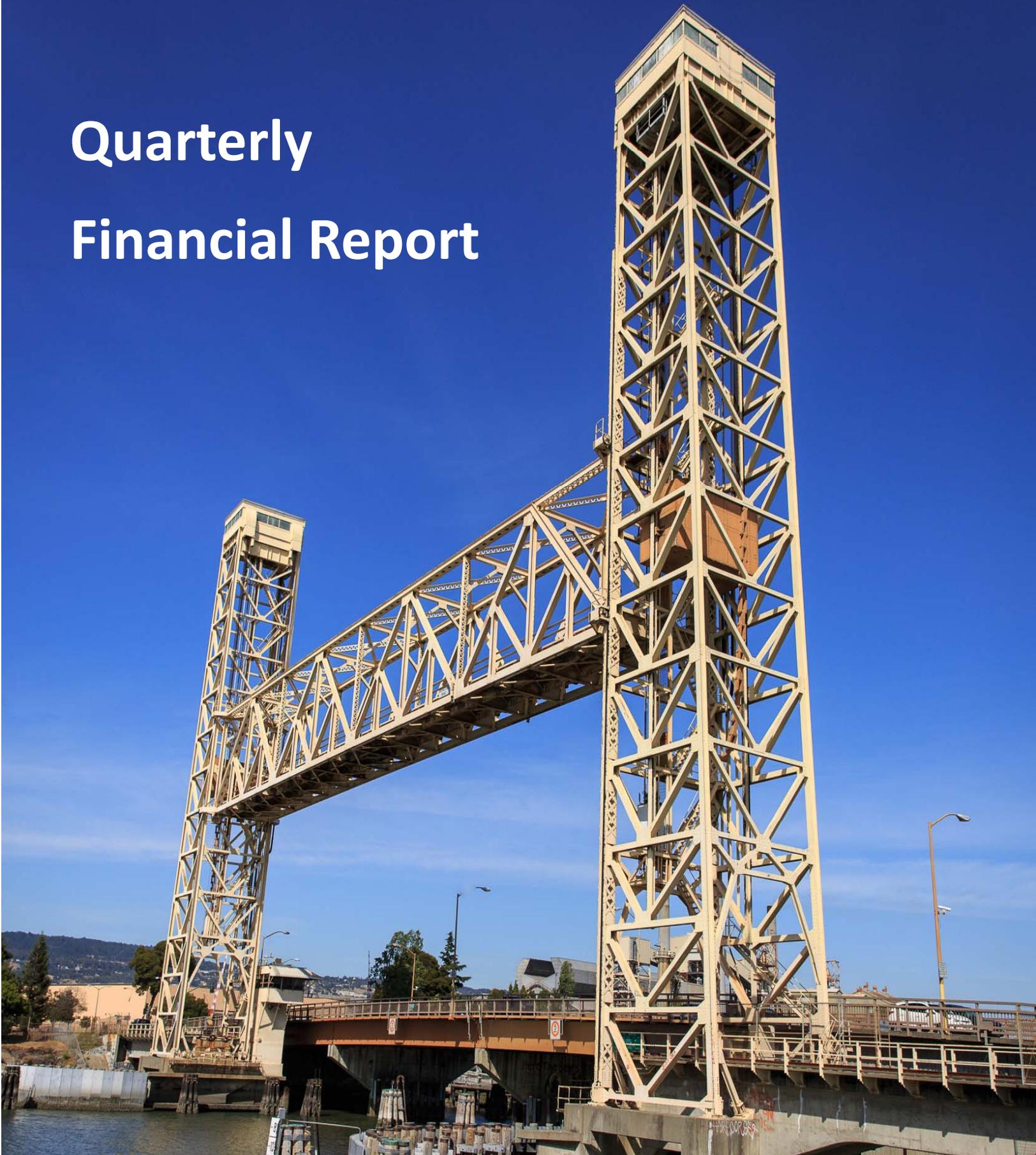


# Quarterly Financial Report





# City of Alameda

## Staff Report

**File Number:2015-1191**

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City Council

**Agenda Date:** 2/17/2015

**File Type:** Joint Agenda Item

**Agenda Number:**

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Recommendation to Accept the Second Quarter Financial Report for the Period Ending December 31, 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 Second Quarter Financial Report for the Period Ending December 31, 2014

### BACKGROUND

The second quarter's financial reports on all City funds have been completed, based upon actual unaudited revenues and expenditures through December 31, 2014. Quarterly reports include financial information for all City funds. The Exhibit includes the following:

- General Fund actual revenues by major category through December 31, 2014 and 2013;
- General Fund actual expenditures by major department through December 31, 2014 and 2013;
- Actual expenditures for the City's capital and maintenance projects through December 31, 2014;
- All Funds revenues, expenditures and changes in current available fund balance as of December 31, 2014.

### DISCUSSION

Quarterly reports provide the City Council with updates on the financial status of the City's funds by comparing budget projections for revenues and expenditures to actual receipts and expenses. Budget amendments previously approved by the City Council have been included in this report.

#### **General Fund**

General Fund actual revenues as of December 31, 2014, were \$38 million, or 51% of the FY14-15 budget. Actual expenditures were \$38.9 million, or 48% of the FY14-15 budget. General Fund revenues and expenses are in line with expectations for the current quarter. However, revenues trail expenditures, because some major tax revenues are not received until the fourth quarter. This is consistent with prior years.

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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 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.

Property Taxes have increased due to increased valuation assessments and increasing sales taking place this year. Sales Taxes continue to climb and are significantly higher than the same period in the prior fiscal year due to the continued economic recovery.

Franchise Taxes are slightly behind last year due to timing of collected receipts. Transfer Taxes are higher over the prior year due to an increase in the number and valuation of residential sales transactions in the City; however, approximately \$600,000 of the current receipts can be identified as one-time revenues.

Business License Tax revenues are ahead of projections resulting from new collection methods implemented by the Finance Department and a continued recovery in the economy. Departmental Revenues are higher than in the prior year due to increase in revenues received from the City's Basic Life Services Program, Ambulance Program and Traffic Citations. Transient Occupancy Taxes continue to increase as the economy improves and low fuel prices entice people to travel. Interest is higher than the prior year due to timing of interest payments and AMP's return on investment payments.

The FY14-15 annual budget for the General Fund total appropriations of approximately \$81 million is summarized in the attached Exhibit. It includes actual expenditures at December 31, 2014, including General Fund transfers to Vacation liabilities, the Police/Fire Pension, the Library, and the Recreation Fund. Economic Development has been added to the expenditures graph to highlight the General Fund's contribution to this program and will be re-evaluated during the upcoming budget process.

During the current quarter, City Council approved an increase in Transfers Out of \$2.9 million, based upon the audited General Fund balance for the fiscal year ending June 30, 2014 as follows:

Library	\$100,000
Emergency Preparation, Training and Supplies	250,000
Equipment and Vehicle Replacement	745,000
Technology Services	750,000
Workers Compensation	500,000
Vacation	367,000
Workforce changes	188,000
Total	\$2,900,000

**Special Revenue Funds**

The Special Revenue Fund group includes funds accounting for the City's community development activities, streets funds, library operations, various assessment districts, and a recreation fund. The FY14-15 actual receipts at December 31, 2014, for this fund group totaled \$19.1 million (48% of budget); actual expenses totaled \$17.6 million (36% 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 current projects or programs.

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### ***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 \$8.6 million (20% of budget) and expenditures of \$11.3 million (19% of budget) at December 31, 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.

### ***Debt Service Funds***

The Debt Service Fund Group accounts for the long-term debt of the City, including Base Reuse, as of December 31, 2014. The available fund balances of all debt service funds was approximately \$1 million as of December 31, 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.

### ***Enterprise Funds***

The Enterprise Fund Group, consisting 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 December 31, 2014 for the Sewer Fund was \$30.5 million, which includes \$8.5 million of unspent bond proceeds (contained in fund 602.1 and 602.2) 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 \$22.4 million as December 31, 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

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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 December 31, 2014 was \$3.9 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 December 31, 2014 was approximately \$64.2 million, which reflects bonded debt outstanding of approximately \$69.4 million, to be paid from future tax increment revenue. The agency successfully issued refunding bonds for the 2003 Tax Allocation Bonds on December 23, 2014. The proceeds from this issuance will retire the 2003 Tax Allocation Bonds in the third quarter of this year.

FINANCIAL IMPACT

The FY14-15 unaudited second 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 December 31, 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 second 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 Second Quarter Financial Report for the period ending December 31, 2014 and proposed budget adjustments. (City and City as Successor to the Community Improvement Commission).

Respectfully submitted,  
Juelle-Ann Boyer, Interim Finance Director

By,  
Brad Farmer, Finance Supervisor

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

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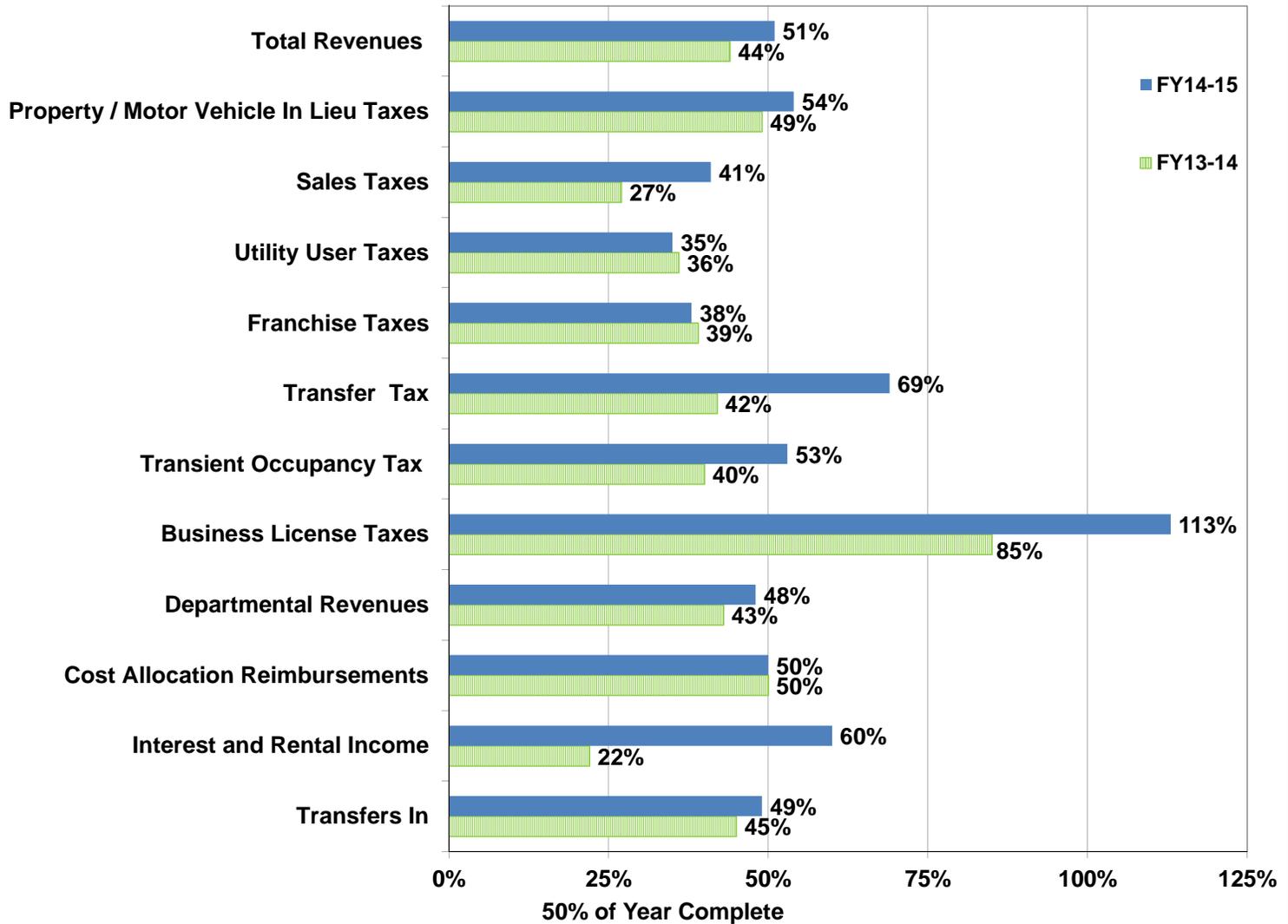
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Exhibit:

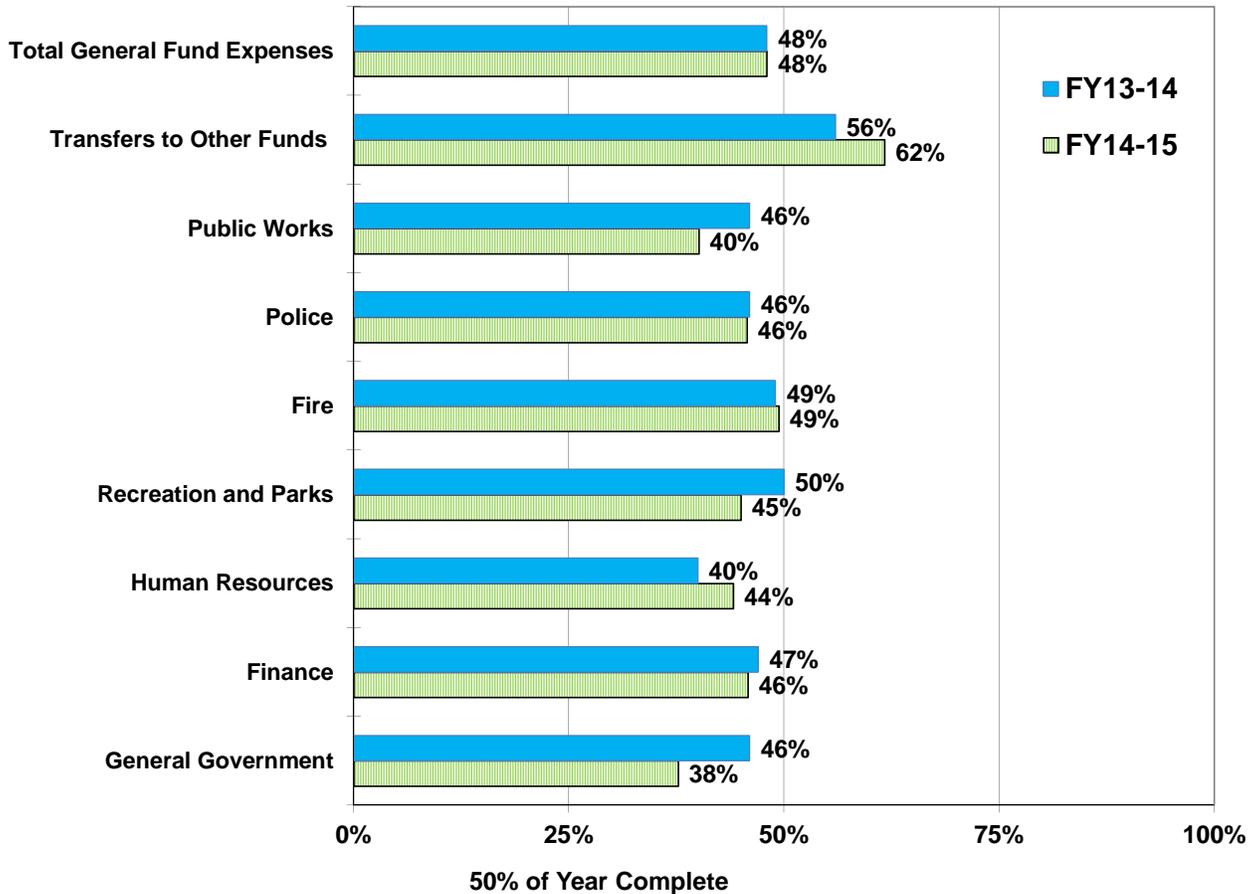
1. Second Quarter Financial Report

**City of Alameda, California**  
**FY14-15 YTD Revenue Report - General Fund**  
**Through December 31, 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%	\$ 16,572,085	54%	\$ 15,583,421	988,664	6%
Sales Taxes	6,130,000	8%	2,538,764	41%	1,711,438	827,326	48%
Utility User Taxes	8,699,000	12%	3,022,735	35%	3,059,191	(36,456)	-1%
Franchise Taxes	7,550,567	10%	2,878,597	38%	3,106,322	(227,725)	-7%
Transfer Tax	5,408,000	7%	3,717,111	69%	2,834,166	882,945	31%
Transient Occupancy Tax	1,513,000	2%	800,341	53%	651,520	148,821	23%
Business License Taxes	1,728,800	2%	1,952,279	113%	1,677,392	274,887	16%
Departmental Revenues	6,197,677	8%	2,996,174	48%	2,822,645	173,529	6%
Cost Allocation Reimbursements	4,928,774	7%	2,481,066	50%	2,459,589	21,477	1%
Interest and Rental Income	1,223,315	2%	738,905	60%	341,051	397,854	117%
Other Revenues	-	0%	-	0%	14,876	(14,876)	-100%
Transfers In	782,000	1%	381,220	49%	463,958	(82,738)	-18%
<b>Total Revenues</b>	<b>\$ 74,711,000</b>	<b>100%</b>	<b>\$ 38,079,277</b>	<b>51%</b>	<b>\$ 34,725,569</b>	<b>\$ 3,353,708.00</b>	<b>10%</b>

**City of Alameda, California**  
**FY14-15 YTD Expenditure Report - General Fund**  
**Through December 31, 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
<b>City Council</b>	\$ 333,000	0.4%	\$ 147,628	44.3%	\$ 140,685	\$ 6,943	5%
<b>City Attorney</b>	1,643,000	2.0%	701,630	42.7%	720,466	(18,836)	-3%
<b>City Clerk</b>	738,000	0.9%	258,084	35.0%	247,192	10,892	4%
<b>City Manager</b>	2,610,336	3.2%	1,014,970	38.9%	921,704	93,266	10%
<b>Economic Development</b>	267,000	0.3%	75,926	28.4%	-	75,926	n/a
<b>Non Departmental</b>	715,000	0.9%	176,427	24.7%	88,280	88,147	100%
<b>Total General Government</b>	<b>6,306,336</b>	<b>7.8%</b>	<b>2,374,665</b>	<b>37.7%</b>	<b>2,118,327</b>	<b>256,338</b>	<b>12%</b>
<b>Finance</b>	2,253,000	2.8%	1,049,093	46.6%	1,014,355	34,738	3%
<b>Human Resources</b>	1,099,000	1.4%	484,801	44.1%	337,275	147,526	44%
<b>Total Administrative Services</b>	<b>3,352,000</b>	<b>4.1%</b>	<b>1,533,894</b>	<b>45.8%</b>	<b>1,351,630</b>	<b>182,264</b>	<b>13%</b>
<b>Fire</b>	26,258,000	32.4%	12,973,325	49.4%	11,793,014	1,180,311	10%
<b>Police</b>	28,783,000	35.6%	13,160,295	45.7%	12,655,730	504,565	4%
<b>Total Public Safety</b>	<b>55,041,000</b>	<b>68.0%</b>	<b>26,133,620</b>	<b>47.5%</b>	<b>24,448,744</b>	<b>1,684,876</b>	<b>7%</b>
<b>Recreation and Parks</b>	2,399,000	3.0%	1,080,543	45.0%	1,136,575	(56,032)	-5%
<b>Public Works / Central Services</b>	3,746,000	4.6%	1,502,015	40.1%	1,504,762	(2,747)	0%
<b>Transfers to Other Funds</b>	10,110,769	12.5%	6,238,771	61.7%	3,750,024	2,488,747	66%
<b>Total Expenses</b>	<b>\$ 80,955,105</b>	<b>100.0%</b>	<b>\$ 38,863,508</b>	<b>48.0%</b>	<b>\$ 34,310,062</b>	<b>\$ 4,553,446</b>	<b>13%</b>

**City of Alameda, California**  
**FY14-15 YTD Capital and Maintenance Project Report**  
**Through December 31, 2014 (Unaudited)**

\*Includes Rollovers

<b>Project Number</b>	<b>Description</b>	<b>Total Budget FY14-15</b>	<b>Year to Date Expenses FY14-15</b>	<b>Remaining Budget FY14-15</b>	<b>% Expended and Encumbered</b>
90356	Citywide Traffic Calming	45,505	4,993	40,512	11%
904102	Park St Reconfiguration At Oak	3,008		3,008	-
9044901	Traffic Striping/Sign Maintenance	148,613	140	148,473	0%
90464	Storm Drain Master Plan	106,659	47,889	58,770	45%
90471	Storm Drain Pump Station Upgrades	1,416,325		1,416,325	-
9061401	Fire Station 3 Replacement Phase 2	76,445	67,246	9,199	
90665	City Building Renovations	626,443	11,010	615,433	2%
90806	Audible Signal Poles	87,668		87,668	-
90807	Spartina Control	40,000	6,638	33,362	17%
90856	Shoreline Repairs	178,039	247	177,792	0%
90908	Cyclical Storm Drain Pipe Rehabilitation	75,000		75,000	-
90910	Southshore Lagoon Dredging Phase 1	405,976	165,746	240,230	41%
90911	Southshore Lagoon Dredging Phase 2	1,224,689	1,224,689		100%
91004	Station Area (Bart/Fta)	1,538,822	2,217	1,536,605	0%
91005	Cyclical Storm Pipe Rehabilitation	600,000		600,000	-
91023	Lagoon Wall Stabilize	72,472		72,472	-
91029	Park St Pedestrian Safety	342,049	21,201	320,848	6%
91030	Manhole Testing	250,000		250,000	-
91033	Shoreline Repairs	404,392		404,392	-
91039	Estuary Crossing Shuttle	510,286	52,540	457,746	10%
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	63,506	32,159	66%
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	172	182,595	0%
91162	Bay Farm Path Improvements	100,000		100,000	-
91163	LED In pavement Replace Lights	50,000	17,199	32,801	34%
91170	Park Street Arterial Management	1,109,339	1,941	1,107,398	0%
91171	Shoreline Drive Bike Lanes	791,105	12,171	778,934	2%
91204	Storm Drain Outfall	549,902	27,706	522,196	5%
91214	Bayview WEIR	168,000		168,000	-
91215	Harbor Bay Lagoon Gate	67,804		67,804	-
91225	Audible Ped Signals	181,960	172	181,788	0%
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 December 31, 2014 (Unaudited)**

\*Includes Rollovers

<b>Project Number</b>	<b>Description</b>	<b>Total Budget FY14-15</b>	<b>Year to Date Expenses FY14-15</b>	<b>Remaining Budget FY14-15</b>	<b>% Expended and Encumbered</b>
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	175,476	106,964	62%
91308	Police Dept Duct/Vent	39,650	450	39,200	1%
91309	Beltline Devt Ph 1 Design	193,568	5,476	188,092	3%
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	591	22,065	3%
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%
91342	Parking Study	43,907	11,357	32,550	26%
91344	Emerg Ops Center/Fire Sta 3	100,000	100,000		100%
91345	Singleton/Main Sign Modifications	30,000		30,000	-
91346	Golf Course Renovation	929,690		929,690	-
91347	Otis/Pacific Resurfacing	815,139	10,492	804,647	1%
91402	Cross Alameda Trail	991,000	25,132	965,868	3%
91404	Marina Village Resurfacing	810,000		810,000	-
91405	Marina Village Pier Repair	470,703		470,703	-
91409	Central Ave Street Study	258,000	2,378	255,622	1%
91411	Alameda Pt Wayfinding Signage	401,000	89,991	311,009	22%
9820133	Street Resurface FY 13/14	3,042,632	2,066,811	975,821	68%
9820134	Street Resurface FY 14/15	2,818,429	520	2,817,909	0%
9820215	Sidewalk Repair FY 14-15	1,014,328	195,913	818,415	19%
99006	Storm Drain Facility Maintenance	225,000		225,000	-
904107	Sanitary Sewer Master Plan	327,617	196,124	131,493	60%
9084515	Video Data Collection	1,026,511	672,276	354,235	65%
90909	Replace Lagoon Wall Sewer	895,232	32,866	862,366	4%
91008	Sewer Pump Station Upgrades	6,091,469	113,595	5,977,874	2%
91009	Sewer Video Assessment	250,609	23,131	227,478	9%
91014	Sewer Asset Management	12,029	368	11,661	3%
91164	Sewer Point Repairs	142,645	9,092	133,553	6%
91335	Test Sewer Laterals 13/14	79,000	851	78,149	1%
9950210	Cyclic Sewer Ph 10	1,771,647	714,132	1,057,515	40%
9950212	Cyclic Sewer Ph 11	4,715,566	1,813,030	2,902,536	38%
9950214	Cyclic Sewer Ph 12	496,992	1,820.00	495,172	0%
9950215	Cyclic Sewer FY 14/15	4,000,000.00		4,000,000	-
<b>Total Capital Projects</b>		<b>46,173,954</b>	<b>8,002,248</b>	<b>38,171,706</b>	<b>17%</b>

**City of Alameda, California**  
**FY14-15 YTD Capital and Maintenance Project Report**  
**Through December 31, 2014 (Unaudited)**

\*Includes Rollovers

<b>Project Number</b>	<b>Description</b>	<b>Total Budget FY14-15</b>	<b>Year to Date Expenses FY14-15</b>	<b>Remaining Budget FY14-15</b>	<b>% Expended and Encumbered</b>
<b>Maintenance Projects</b>					
					-
5430075	Annual Engineering Svcs	285,000		285,000	-
5430381	Traffic Operations	92,487	4,639	87,848	5%
54304108	Encroachment Monitor	212,000	73	211,927	0%
5430449	On Call Striping/Signing	61,288	22,152	39,136	36%
5430452	Street Sweeping Signage	26,738	1,022	25,716	4%
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	1,111	3,889	22%
5430603	Storm Drain Maintenance	25,000	4,000	21,000	16%
5430653	Bus Stop Facilities Maintenance	83,640	9,139	74,501	11%
5430658	Safe Routes/Pedestrian Program	101,296	10,027	91,269	10%
5430663	Sanitary Sewer Maintenance	112,978		112,978	-
5430720	Small Item Moving	21,000		21,000	-
5430820	Transit Support	57,528	5,397	52,131	9%
5430821	Bicycle Program	143,874	2,016	141,858	1%
5430841	Storm Drain Pump Station Mtce	30,000	12,665	17,335	42%
5430851	Sanitary Sewer Cleaning	250,000	38,352	211,648	15%
5430854	Traffic Operations	227,993	22,504	205,489	10%
5430919	Cleanwater Com.Ops. Review	16,601		16,601	-
5430921	ACTIA Measure B Administration	15,000	2,172	12,828	14%
5430923	Bike Racks Various Locations	37,022	1,043	35,979	3%
5430924	Traffic Monitoring Analysis	37,520	699	36,821	2%
5430925	Regional Transportation Coord Project	54,414	2,517	51,897	5%
5430927	TCMP Analysis	5,000		5,000	-
5431007	CIP Budget Preparation	25,000	1,316	23,684	5%
5431016	Trash Hot Spot Cleaning	47,000	8,384	38,616	18%
5431017	Storm Drain Stenciling Plan	20,000	311	19,689	2%
5431018	Pump Sta Oxygen Monitoring	5,000	120	4,880	2%
5431020	Annual Regional Water Quality	124,680	112,369	12,311	90%
5431028	Alameda Beltline Prop Maintenance	96,538	1,097	95,441	1%
5431040	Ferry Main Street Maintenance	130,000	39,832	90,168	31%
5431041	Ferry Harbor Bay Maintenance	118,000	21,348	96,652	18%
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	511	22,442	2%
5431223	Estuary Shuttle Marketing	21,554	447	21,107	2%
5431226	Main Street Channel Maintenance	25,000		25,000	-
5431227	Trash Load Reduction	76,190	4,023	72,167	5%
5438301	Urban Forest Management	601,119	272,855	328,264	45%
5438303	Beach Sand Replacement	80,000		80,000	-
5438608	Repaint Traffic Sign	50,000		50,000	-
5438805	Doolittle Landfill Closure	169,290	20,384	148,906	12%
5438924	Parking Meter Maintenance	108,683	17,201	91,482	16%

City of Alameda, California  
 FY14-15 YTD Capital and Maintenance Project Report  
 Through December 31, 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	990	148,054	1%
5439033	Tree Removal/Planting	81,465		81,465	-
5439406	Landscape Median Maintenance	408,000	69,577	338,423	17%
5439434	Traffic Sign Controller Replacement	35,127		35,127	-
5439522	AP Storm Upgrade	100,000		100,000	-
5439817	South Shore Lagoon Upgrades	148,803	29,527	119,276	20%
5439995	Pothole Patching	28,061	12,328	15,733	44%
Total Annual Maintenance Projects		5,254,779	788,971	4,465,808	15%

**Recreation & Park Projects**

91003	Krusi Park	1,018,023	3,182	1,014,841	0%
91207	Jackson Park Bandstand	100,000	12,189	87,811	12%
91209	Harrison Center Kitchen	150,000		150,000	-
91311	Estuary Park Field Design	1,414,000	43,151	1,370,849	3%
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	58,522	3,597,438	2%

City of Alameda, California  
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		FY14-15					FY14-15	FY14-15
		Actual Revenue	% of	Actual	% of	FY14-15	Available	
		at	Budget	Expense at	Budget	Net Change	Balance	
		12/31/2014		12/31/2014		12/31/2014	12/31/2014	
		FY13-14						
<b>General Fund</b>								
001	Available / 20% Policy Committed	21,674,965	38,079,278	51%	38,863,508	48%	(784,230)	20,890,735
	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
115	Housing	49,887	4,124	NA	56,262	NA	(52,138)	(2,251)
117	AMP	398,368	4,678,908	NA	5,615,823	NA	(936,915)	(538,547)
<b>Total General Fund</b>		<b>31,333,701</b>	<b>42,762,310</b>	<b>57%</b>	<b>44,535,593</b>	<b>55%</b>	<b>(1,773,283)</b>	<b>29,560,418</b>
<b>Special Revenue Funds</b>								
161	Police/Fire Const. Impact Fee	70,468	128,142	55%		0%	128,142	198,610
164	Construction Improvement Tax	1,087,784	244,729	NA	128,300	16%	116,429	1,204,213
209	Community Development	460,173	1,739,680	45%	1,683,116	42%	56,564	516,737
210	Alameda Free Library	1,130,434	2,031,154	52%	1,646,103	42%	385,051	1,515,485
210.1	Library Memorial	213,234	71,621	NA	22,192	24%	49,429	262,663
210.2	Adult Literacy	4,335	15,019	43%	10,878	35%	4,141	8,476
	<b>Subtotal</b>	<b>2,966,428</b>	<b>4,230,345</b>	<b>51%</b>	<b>3,490,589</b>	<b>39%</b>	<b>739,756</b>	<b>3,706,184</b>
211	Gas Tax	3,644,807	1,018,793	52%	1,214,935	33%	(196,142)	3,448,665
215	County Measure B	642,812	1,079	22%		0%	1,079	643,891
215.1	Measure B - Local Streets & Roads	2,543,158	435,410	27%	608,897	18%	(173,487)	2,369,671
215.2	Measure B - Bicycle & Ped Improv.	61,638	57,326	27%	195,706	78%	(138,380)	(76,742)
215.4	Measure B - Paratransit	150,917	44,080	25%	50,598	26%	(6,518)	144,399
	<b>Subtotal</b>	<b>7,043,332</b>	<b>1,556,688</b>	<b>40%</b>	<b>2,070,136</b>	<b>27%</b>	<b>(513,448)</b>	<b>6,529,884</b>
216	Tidelands	2,843,831	338,483	41%	350,964	22%	(12,481)	2,831,350
218	State COPS	(139)	300,328	NA	25,334	17%	274,994	274,855
218.52	OTS Avoid the 21 (DUI)	-		0%	489	NA	(489)	(489)
218.701	Abandoned Vehicle Abatement	5,777	41,105	41%	47,408	44%	(6,303)	(526)
	<b>Subtotal</b>	<b>2,849,469</b>	<b>679,916</b>	<b>63%</b>	<b>424,195</b>	<b>23%</b>	<b>255,721</b>	<b>3,105,190</b>
219	Narcotics Asset Seizure	21,075		0%	36,847	NA	(36,847)	(15,772)
220	Fire Grants	3,104	262,317	67%	453,642	117%	(191,325)	(188,221)

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		FY14-15					FY14-15	FY14-15
		Actual Revenue	% of	Actual	% of	FY14-15	Available	
		at	Budget	Expense at	Budget	Net Change	Balance	
		12/31/2014		12/31/2014		12/31/2014	12/31/2014	
		FY13-14						
221	Dwelling Unit	216,330	82,819	NA	0%	82,819	299,149	
223	Parking In-Lieu	57,173	94	9%	855	(761)	56,412	
224	Parking Meter	2,976,132	552,106	51%	317,104	235,002	3,211,134	
224.1	Civic Center Garage	278,760	99,137	17%	135,693	(36,556)	242,204	
	Subtotal	3,552,574	996,473	48%	944,141	52,332	3,604,906	
225	TSM/TDM	98,575		0%	8,844	(8,844)	89,731	
226	Citywide Pavement Restoration	54,110	91	9%		91	54,201	
227	Commercial Revitalization	1,167,363	142,354	46%	121,542	20,812	1,188,175	
227.1	Theatre/Parking Structure Project	365,020	247,955	NA	100,125	147,830	512,850	
	Subtotal	1,685,068	390,400	71%	230,511	159,889	1,844,957	
228	Housing In-Lieu	178,387	184,606	100%	17,393	167,213	345,600	
235	Home	-	83,495	21%	86,559	(3,064)	(3,064)	
236	CDBG	-	229,961	8%	325,388	(95,427)	(95,427)	
248	Home Repayment	644		0%	1	(1)	643	
249	Rehab CDBG Housing Loan Prog.	305,369	75,910	38%	20,654	55,256	360,625	
256	FISC Lease Revenue	3,131,184	501,554	49%	217,027	284,527	3,415,711	
256.3	FISC / Catellus Alameda Landing	(400,794)	33,846	16%	317,458	(283,612)	(684,406)	
	Subtotal	3,214,790	1,109,372	23%	984,480	124,892	3,339,682	
259	Vehicle Registration AB434	47,121	79	8%		79	47,200	
266	Affordable Housing	598,033	93,750	96%	151,434	(57,684)	540,349	
267	Human Services	16,776	22,022	32%	29,186	(7,164)	9,612	
268	Lead	6,288		0%	8,145	(8,145)	(1,857)	
270	Solid Waste Surcharge	1,113,882	78,822	43%	65,960	12,862	1,126,744	
273	Curbside Recycling	174,389	292	29%		292	174,681	
274	Waste Reduction Surcharge	1,421,399	128,110	61%	159,029	(30,919)	1,390,480	
274.1	City Waste Management Program	1,793,394	173,598	48%	225,612	(52,014)	1,741,380	
	Subtotal	5,171,282	496,673	51%	639,366	(142,693)	5,028,589	
275.1	Island City Maint 84-2 Z1	36,062	2,460	49%	1,540	920	36,982	
275.2	Island City Maint 84-2 Z2	23,039	11,672	61%	11,702	(30)	23,009	
275.3	Island City Maint 84-2 Z3	12,965	10,492	62%	10,061	431	13,396	
275.4	Island City Maint 84-2 Z4	20,827	30,227	50%	37,043	(6,816)	14,011	

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		FY14-15						FY14-15
		Actual Revenue	% of	Actual	% of	FY14-15	Available	
		at	Budget	Expense at	Budget	Net Change	Balance	
		FY13-14	12/31/2014	12/31/2014	12/31/2014	12/31/2014	12/31/2014	
275.5	Island City Maint 84-2 Z5	375,384	422,089	49%	343,840	42%	78,249	453,633
275.6	Island City Maint 84-2 Z6	758,584	194,116	51%	115,989	20%	78,127	836,711
275.7	Island City Maint 84-2 Z7	83,573	4,572	51%	625	3%	3,947	87,520
	Subtotal	1,310,434	675,628	50%	520,800	33%	154,828	1,465,262
276	Marina Cove Maint Dist 01-1	175,259	47,762	49%	51,722	32%	(3,960)	171,299
276.1	Reserve Marina Cove 01-01	215,315	361	18%		0%	361	215,676
	Subtotal	390,574	48,123	48%	51,722	32%	(3,599)	386,975
277	Alameda Landing Muni	-	134,005	NA	7,441	NA	126,564	126,564
278	Bayport Municipal Svc Dist 03-1	2,397,687	296,603	88%	144,997	21%	151,606	2,549,293
279	Maintenance AD Administration	143,639	76,406	50%	74,137	52%	2,269	145,908
280	Recreation Fund	1,635,898	1,716,617	47%	1,934,840	51%	(218,223)	1,417,675
280.1	Mastick Sr. Center Trust	782,060	1,283	21%	20,000	0%	(18,717)	763,343
280.2	Mastick Advisory Board	513,061	99,981	61%	47,089	0%	52,892	565,953
280.5	Golf Course	(190,941)	118,361	46%	63,998	18%	54,363	(136,578)
	Subtotal	5,281,404	2,443,256	53%	2,292,502	44%	150,754	5,432,158
362	CFD 13-1 Alameda Landing	-	509,237	NA	4,127	0%	505,110	505,110
285	Public Art	63,973	3,606	33%	4,527	NA	(921)	63,052
286	Historical Advisory Board	9,893	267	13%		0%	267	10,160
287	Transportation Services	26,076	56,213	28%	64,823	32%	(8,610)	17,466
288	Vehicle Registration Fee	775,835	111,149	40%	400,000	44%	(288,851)	486,984
814	Adam Street House	350,277	588	20%		0%	588	350,865
858	Alameda Reuse & Redevelop	3,567,568	5,781,228	49%	5,486,826	47%	294,402	3,861,970
876	Dike Maintenance	350,300	588	20%		0%	588	350,888
FEMA11	FEMA 2011	700		0%		0%	-	700
	Subtotal	5,144,622	5,953,639	48%	5,956,176	-	2,537	5,142,085
<b>Total Special Revenue Funds</b>		<b>38,609,977</b>	<b>19,089,750</b>	<b>48%</b>	<b>17,608,745</b>	<b>36%</b>	<b>1,481,005</b>	<b>40,090,982</b>
<b>Capital Project Funds</b>								
310	Capital Improvement Project	5,264,375	5,912,089	22%	6,300,233	21%	(388,144)	4,876,231
310.05	CIP Administration	16,721	1,195,840	19%	1,783,442	28%	(587,602)	(570,881)
310.1	FISC Catellus Traffic Fee	178,696	300	30%		0%	300	178,996
310.2	Capital Improv. Project	263,047	442	NA		0%	442	263,489

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	FY13-14	FY14-15				FY14-15 Net Change 12/31/2014	FY14-15 Available Balance 12/31/2014
		Actual Revenue at 12/31/2014	% of Budget	Actual Expense at 12/31/2014	% of Budget		
<b>Subtotal</b>	5,722,839	7,108,671	21%	8,083,675	22%	(975,004)	4,747,835
312 Marina Village AD 89-1	1,966,412	2,912	29%	1,419	0%	1,493	1,967,905
313 Harbor Bay AD 92-1	370,977	1,007	NA	1,770	0%	(763)	370,214
317 Library Construction	17,640	30	NA		0%	30	17,670
318 Open Space Improvement	296,329	50,034	98%	1,573	1%	48,461	344,790
318.1 Open Space Maintenance	110,398	7,679	23%		0%	7,679	118,077
319 Emergency Operation Center	3,016,571	77	0%		0%	77	3,016,648
<b>Subtotal</b>	5,778,327	61,739	1%	4,762	0%	56,977	5,835,304
340.11 CDF-WE Traffic Safety	2,774,706	142,545	NA	453,070	18%	(310,525)	2,464,181
340.12 CDF-WE Parks & Recreation	446,286	154,510	NA		0%	154,510	600,796
340.13 CDF-WE Public Facilities	168,231	21,332	NA	100,000	100%	(78,668)	89,563
340.14 CDF-WE Public Safety	37,691	25,493	NA		0%	25,493	63,184
<b>Subtotal</b>	3,426,914	343,880	NA	553,070	20%	(209,190)	3,217,724
350 Transportation Improvement	1,995,330	22,526	4%	386,490	74%	(363,964)	1,631,366
351 Urban Runoff	7,639,210	1,062,544	41%	2,240,463	25%	(1,177,919)	6,461,291
<b>Subtotal</b>	9,634,540	1,085,070	35%	2,626,953	28%	(1,541,883)	8,092,657
<b>Total Capital Project Funds</b>	<b>24,562,620</b>	<b>8,599,360</b>	<b>20%</b>	<b>11,268,460</b>	<b>19%</b>	<b>(2,669,100)</b>	<b>21,893,520</b>
<b>Debt Service Funds</b>							
421 Library Bond 2003	43,358		0%		0%	-	43,358
421.1 2013 Library GO Bonds	413,558	442,173	62%	427,607	NA	14,566	428,124
422 HUD 108	239,567	100,151	22%	210,159	42%	(110,008)	129,559
423 2008 Refin Project COP	243,914	496	0%	46,284	8%	(45,788)	198,126
464.1 2013 City Hall COPS	(7,671)	415,731	50%	118,121	15%	297,610	289,939
468 2003 Base Reuse Revenue Bond	43,233	300,000	100%	404,793	NA	(104,793)	(61,560)
<b>Total Debt Service Funds</b>	<b>975,959</b>	<b>1,258,551</b>	<b>43%</b>	<b>1,206,964</b>	<b>41%</b>	<b>51,587</b>	<b>1,027,546</b>

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		FY14-15					FY14-15	FY14-15
		FY13-14	Actual Revenue at 12/31/2014	% of Budget	Actual Expense at 12/31/2014	% of Budget	FY14-15 Net Change 12/31/2014	Available Balance 12/31/2014
<b>Sewer / Enterprise Funds</b>								
602	Sewer Service	22,308,348	6,246,280	33%	5,520,014	20%	726,266	23,034,614
602.1	Sewer Replacement Fund	2,154,379	2,694	0%		0%	2,694	2,157,073
602.2	2012 Sewer Revenue Bond	6,919,866	177	0%	1,610,261	21%	(1,610,084)	5,309,782
<b>Total Sewer / Enterprise Funds</b>		<b>31,382,593</b>	<b>6,249,151</b>	<b>28%</b>	<b>7,130,275</b>	<b>20%</b>	<b>(881,124)</b>	<b>30,501,469</b>
<b>Internal Service Funds</b>								
701	Equipment Replacement	3,199,951	1,422,193	45%	783,017	31%	639,176	3,839,127
701.5	Cable Equipment Replacement	340,126	41,843	24%	32,467	88%	9,376	349,502
702	Central Stores	84,573	143	NA		0%	143	84,716
703	Fleet Maintenance	175,845	213	NA	27,372	50%	(27,159)	148,686
704	Technology Services	1,452,998	879,967	87%	206,778	32%	673,189	2,126,187
706	Facility Maintenance	1,945,928	375,213	49%	72,877	13%	302,336	2,248,264
	Subtotal	7,199,421	2,719,572	54%	1,122,511	30%	1,597,061	8,796,482
711	Workers' Comp Self Insurance	4,547,409	1,945,372	58%	1,563,542	52%	381,830	4,929,239
712	Risk Management	2,981,148	913,393	47%	679,632	30%	233,761	3,214,909
715	Unemployment Insurance	367,734	115,821	46%	27,126	15%	88,695	456,429
720	OPEB	1,837,266	1,854,236	50%	1,283,159	36%	571,077	2,408,343
720.1	OPEB AMP	18,116	19,376	33%	25,521	44%	(6,145)	11,971
720.5	Vacation Payoff	1,687,047	867,098	63%		0%	867,098	2,554,145
	Subtotal	11,438,720	5,715,296	54%	3,578,980		2,136,316	13,575,036
<b>Total Internal Service Funds</b>		<b>18,638,141</b>	<b>8,434,868</b>	<b>54%</b>	<b>4,701,491</b>	<b>34%</b>	<b>3,733,377</b>	<b>22,371,518</b>
<b>Trust &amp; Agency Funds</b>								
801	Police/Fire Pension 1079	74,755	954,000	51%	910,594	49%	43,406	118,161
802	Police/Fire Pension 1082	182	23,502	49%	23,311	50%	191	373
832	Debt Svc Marina Cove AD 89-1	3,041,061	(434)	-4%	2,262,548	98%	(2,262,982)	778,079
835	1998 Harbor Bay Bonds	891,922	1,497	21%		0%	1,497	893,419
860	Debt Service - AD CFD # 1	2,381,443	788,278	60%	1,204,777	81%	(416,499)	1,964,944
861	Debt Service - AD CFD # 2	121,367	292	NA		0%	292	121,659
<b>Total Trust &amp; Agency Funds</b>		<b>6,510,730</b>	<b>1,767,135</b>	<b>55%</b>	<b>4,401,230</b>	<b>77%</b>	<b>(2,634,095)</b>	<b>3,876,635</b>
<b>GRAND TOTAL FOR CITY</b>		<b>152,013,721</b>	<b>88,161,125</b>	<b>44%</b>	<b>90,852,758</b>	<b>37%</b>	<b>(2,691,633)</b>	<b>149,322,088</b>

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	FY14-15						FY14-15 Available Balance 12/31/2014
	FY13-14	Actual Revenue		Actual		FY14-15 Net Change 12/31/2014	
		at 12/31/2014	% of Budget	Expense at 12/31/2014	% of Budget		
<b>SUCCESSOR AGENCY FUNDS:</b>							
207 RPTFF Distribution Fund	-		0%		0%	-	-
207.1 Trust Fund Bayport	-		0%		0%	-	-
207.2 Trust Fund Admin	252,492	450	NA	67,220	17%	(66,770)	185,722
207.3 Trust Fund Non-Housing	1,887,472	1,284,653	72%	1,996,270	48%	(711,617)	1,175,855
207.4 Trust Fund Unspent Bond Proceed	1,403,122	66	0%	3,932,477	NA	(3,932,411)	(2,529,289)
207.5 Future Labor Obligations	54		0%	24	0%	(24)	30
207.6 DS-BWIP 2003 TAB	(12,553,769)	918,634	48%	2,241,128	NA	(1,322,494)	(13,876,263)
207.7 DS 2003 TAB	(36,388,518)	3,791,038	67%	8,356,002	NA	(4,564,964)	(40,953,482)
207.8 2014 A CIC Tax Exempt Bonds	-	4,562,696	NA	406,940	NA	4,155,756	4,155,756
207.9 2014 B CIC Taxable Bonds	-	4,260,476	NA	352,649	NA	3,907,827	3,907,827
<b>Total Non Housing</b>	<b>(45,399,147)</b>	<b>14,818,013</b>	<b>71%</b>	<b>17,352,710</b>	<b>83%</b>	<b>(10,598,280)</b>	<b>(55,997,427)</b>
208 CIC HSG Trust	1,104,844	1,244	0%	763,070	33%	(761,826)	343,018
208.2 DS 2011 Hsg Bond	(8,477,221)	2,502	0%	150,612	17%	(148,110)	(8,625,331)
<b>Total Housing</b>	<b>(7,372,377)</b>	<b>3,746</b>	<b>0%</b>	<b>913,682</b>	<b>-14%</b>	<b>(909,936)</b>	<b>(8,282,313)</b>
<b>Total Successor Agency</b>	<b>(52,771,524)</b>	<b>14,821,759</b>	<b>60%</b>	<b>18,266,392</b>	<b>76%</b>	<b>(11,508,216)</b>	<b>(64,279,740)</b>