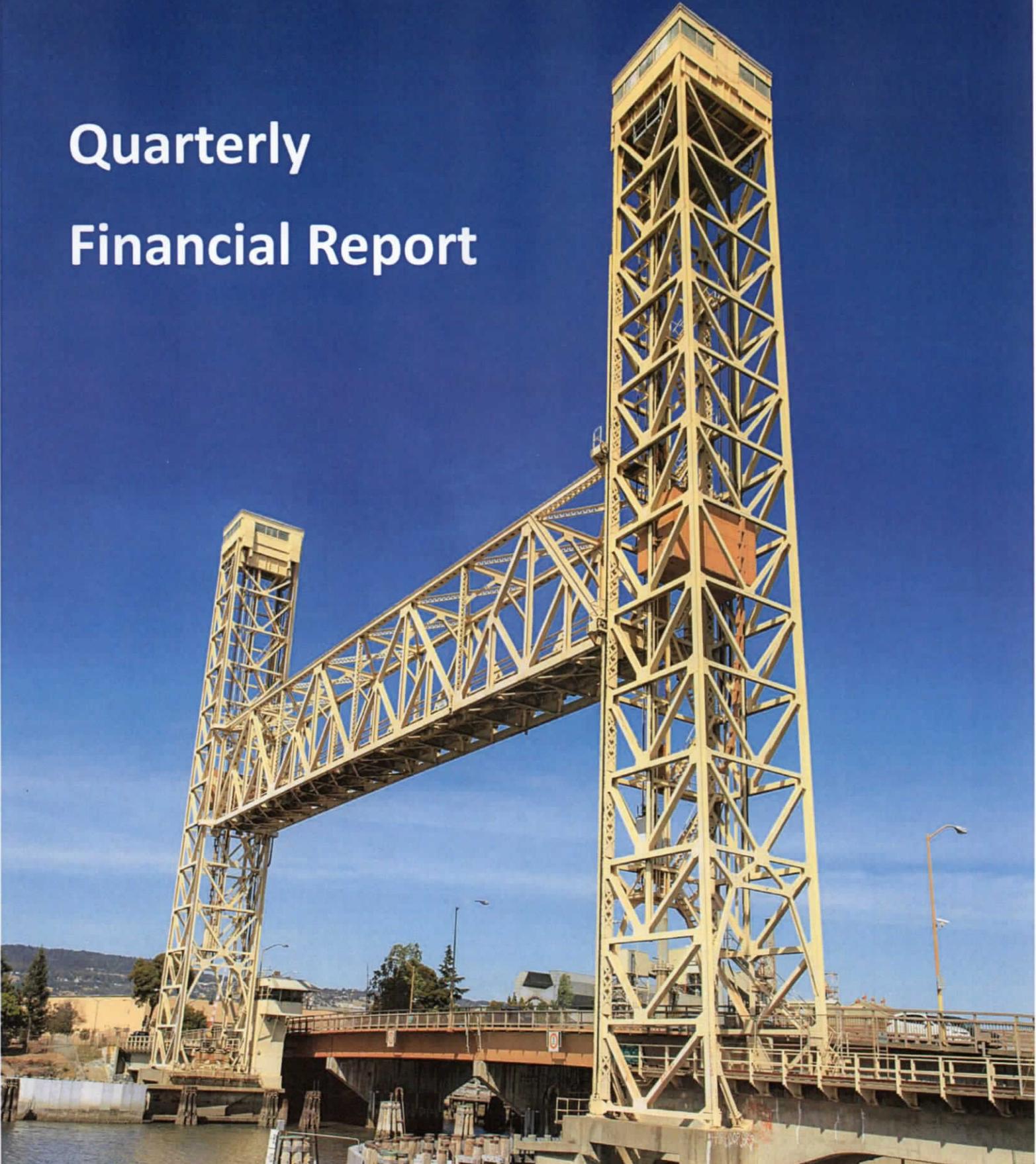


Quarterly
Financial Report





City of Alameda

Staff Report

File Number:2015-1489

City Council

Agenda Date: 6/11/2015

File Type: Joint Consent Item

Agenda Number: 3-A

Recommendation to Accept the Third Quarter Financial Report for the Period Ending March 31, 2015. [City Council and SACIC] (Finance 2410)

To: Honorable Mayor and Members of the City Council

From: Elizabeth D. Warmerdam, Interim City Manager

Re: Recommendation to Accept the Third Quarter Financial Report for the Period Ending March 31, 2015]

BACKGROUND

The third quarter's financial reports on all City funds have been completed, based upon actual unaudited revenues and expenditures through March 31, 2015. Quarterly reports include financial information for all City funds. The Quarterly Financial Report attached as Exhibit 1 to this document includes the following:

- General Fund actual revenues by major category through March 31, 2015;
- General Fund actual expenditures by major department through March 31, 2015;
- Actual expenditures for the City's capital and maintenance projects through March 31, 2015;
- All Funds revenues, expenditures and changes in current available Fund balances as of March 31, 2015.

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 March 31, 2015, were \$52 million, or 70% of the FY14-15 budget. Actual expenditures were \$56.4 million, or 68% of the FY14-15 budget. General Fund revenues and expenses are in line with

City Council

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expectations for the current quarter

General Fund major revenue categories are summarized on page 1 of Exhibit 1. 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.

Revenue from Property Taxes has increased due to increased valuation assessments and an increase in sales taking place in FY14-15. Revenue from Sales Taxes also continues to climb and is significantly higher than the same period in the prior fiscal year due to the continued economic recovery. With the total Sales Tax revenues, \$314,000 of that is considered one-time revenues.

Franchise Taxes are slightly behind last year's numbers due to the timing of collected receipts. Transfer Taxes are higher over the prior year due to an increase in the number of properties sold and an increase in valuation of residential sales in the City. However, approximately \$987,000 of the current receipts can be identified as one-time revenues because these payments were for large properties that were a business to business transaction and this is unlikely to happen each year.

Business License Tax revenues are ahead of projections resulting from new collection methods implemented by the Finance Department and the continued economic recovery. Departmental Revenues are tracking within expectations in the current year. Transient Occupancy Taxes continue to increase as the economy improves and lower 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. Other Revenues include a one-time adjustment for the reinstatement of Alameda Point Improvement Project loan in the General Fund.

The FY14-15 annual budget for the General Fund total appropriations of approximately \$82.9 million is summarized in Exhibit 1. It includes actual expenditures of \$56.4 million or 68%, which is expected to be near budget by year end. These expenditures include General Fund transfers to Vacation liabilities, the Police/Fire Pension, the Library, and the Recreation Funds.

Special Revenue Funds

The Special Revenue Funds 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 March 31, 2015, for this fund group totaled \$29.9 million (74% of budget); actual expenses totaled \$26.5 million (54% of budget).

A number of these funds are grant or capital project driven funds, such as the transportation related and public safety grant 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.

Capital Project Funds

The Capital Projects Funds 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 \$12.2 million (27% of budget) and expenditures of \$15.2 million (25% of budget) at March 31, 2015.

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 Funds Group accounts for the long-term debt of the City, including Base Reuse, as of March 31, 2015.

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The available fund balances of all debt service funds was approximately \$1.2 million as of March 31, 2015. 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 Fund

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 16 of Exhibit 1 includes the available reserves (excluding fixed assets and related long-term debt) for the sewer fund. The aggregate available reserve balance at March 31, 2015 for the Sewer Fund was \$29 million, which includes \$3.1 million of unspent bond proceeds (contained in fund 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 Funds 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 Funds Group was \$23.9 million as March 31, 2015.

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 Funds 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 funds group as of March 31, 2015 was \$4 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 March 31, 2015 was approximately \$55.9 million, which reflects bonded debt outstanding of approximately \$103 million, to be paid from future Redevelopment Property Transfer Tax Fund (RPTTF) revenue. The agency successfully retired the 2003 Tax Allocation Bonds in the current quarter.

FINANCIAL IMPACT

The FY14-15 unaudited third quarter report includes information detailing the variances between budgets and actual for revenues, expenditures, capital and maintenance projects, as well as changes in fund balances through March 31, 2015. Exhibit 1 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

City Council

Agenda Date: 6/11/2015

File Type: Joint Consent Item

Agenda Number: 3-A

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

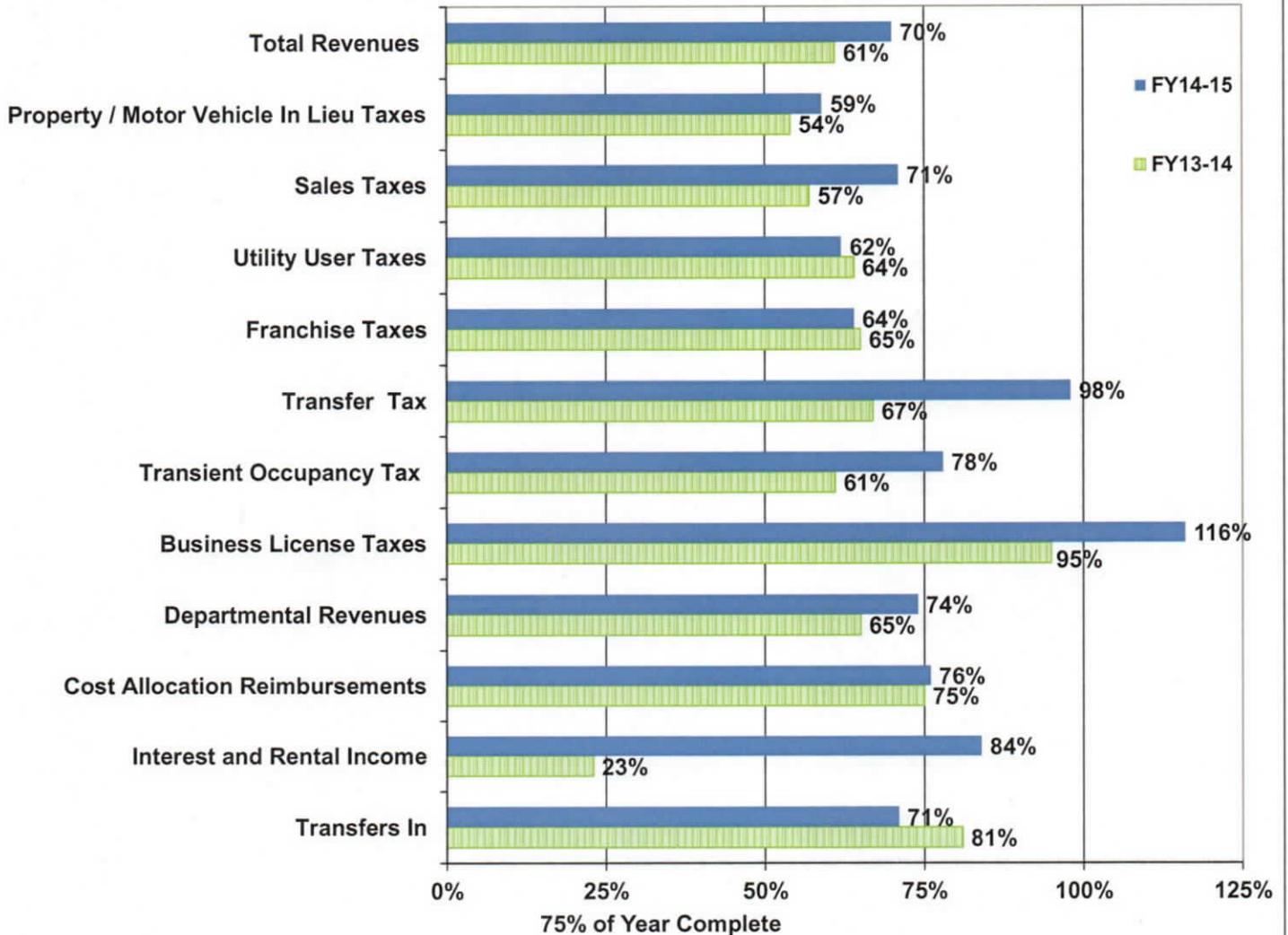
Accept the Third Quarter Financial Report for the period ending March 31, 2015. [City Council and SACIC].

Respectfully submitted,
Elena Adair, Finance Director

Exhibit:

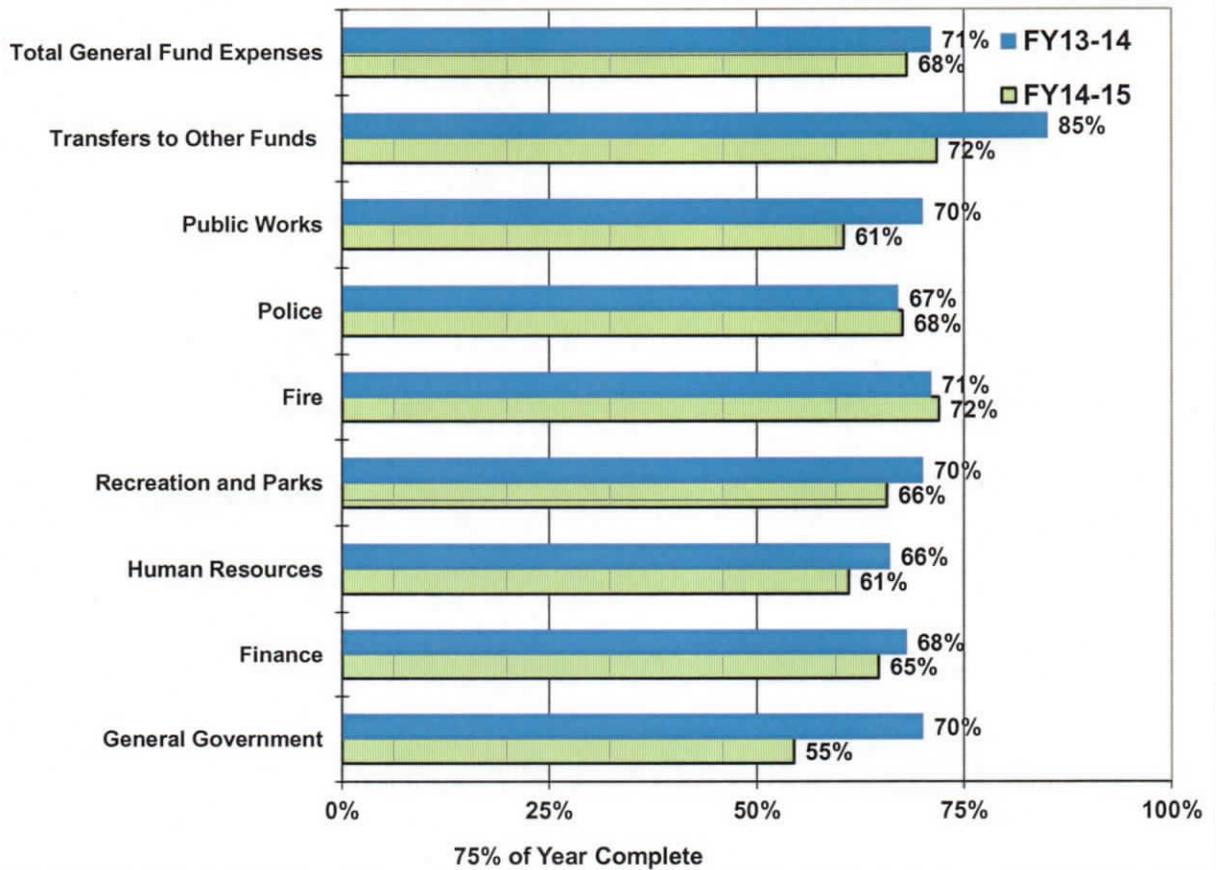
1. Third Quarter Financial Report

**City of Alameda, California
FY14-15 YTD Revenue Report - General Fund
Through March 31, 2015 (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%	\$ 18,118,522	59%	\$ 17,278,340	840,182	5%	
Sales Taxes	6,130,000	8%	4,348,531	71%	3,568,383	780,148	22%	
Utility User Taxes	8,699,000	12%	5,353,638	62%	5,446,105	(92,467)	-2%	
Franchise Taxes	7,550,567	10%	4,830,312	64%	5,125,735	(295,423)	-6%	
Transfer Tax	5,408,000	7%	5,310,904	98%	4,500,177	810,727	18%	
Transient Occupancy Tax	1,513,000	2%	1,182,345	78%	985,257	197,088	20%	
Business License Taxes	1,728,800	2%	1,997,971	116%	1,856,135	141,836	8%	
Departmental Revenues	6,197,677	8%	4,581,230	74%	4,284,141	297,089	7%	
Cost Allocation Reimbursements	4,928,774	7%	3,721,599	76%	3,689,271	32,328	1%	
Interest and Rental Income	1,223,315	2%	1,026,463	84%	352,118	674,345	192%	
Other Revenues	-	0%	1,007,196.18	0%	10,573	996,623	9426%	
Transfers In	782,000	1%	551,719	71%	836,002	(284,283)	-34%	
Total Revenues	\$ 74,711,000	100%	\$ 52,030,430	70%	\$ 47,932,237	\$ 4,098,193.00	9%	

**City of Alameda, California
FY14-15 YTD Expenditure Report - General Fund
Through March 31, 2015 (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%	\$ 231,024	69.4%	\$ 217,991	\$ 13,033	6%
City Attorney	1,643,000	2.0%	1,033,648	62.9%	1,017,717	15,931	2%
City Clerk	738,000	0.9%	379,230	51.4%	366,922	12,308	3%
City Manager	2,610,336	3.1%	1,446,445	55.4%	1,333,559	112,886	8%
Economic Development	267,000	0.3%	114,036	42.7%	-	114,036	n/a
Non Departmental	715,000	0.9%	231,821	32.4%	298,116	(66,295)	-22%
Total General Government	6,306,336	7.6%	3,436,204	54.5%	3,234,305	201,899	6%
Finance	2,253,000	2.7%	1,503,546	66.7%	1,416,618	86,928	6%
Human Resources	1,228,406	1.5%	750,341	61.1%	554,011	196,330	35%
Total Administrative Services	3,481,406	4.2%	2,253,887	64.7%	1,970,629	283,258	14%
Fire	26,258,000	31.7%	18,913,751	72.0%	17,361,392	1,552,359	9%
Police	28,783,000	34.7%	19,463,533	67.6%	18,439,697	1,023,836	6%
Total Public Safety	55,041,000	66.4%	38,377,284	69.7%	35,801,089	2,576,195	7%
Recreation and Parks	2,399,000	2.9%	1,575,434	65.7%	1,597,419	(21,985)	-1%
Public Works / Central Services	3,746,000	4.5%	2,266,713	60.5%	2,311,156	(44,443)	-2%
Transfers to Other Funds	11,910,769	14.4%	8,539,773	71.7%	5,677,056	2,862,717	50%
Total Expenses	\$ 82,884,511	100.0%	\$ 56,449,295	68.1%	\$ 50,591,654	\$ 5,857,641	12%

City of Alameda, California
 FY14-15 YTD Capital and Maintenance Project Report
 Through March 31, 2015 (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	7,702	37,803	17%
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	68,500	38,159	64%
90471	Storm Drain Pump Station Upgrades	1,416,325	8,462	1,407,863	1%
9061401	Fire Station 3 Replacement Phase 2	76,445	71,526	4,919	
90665	City Building Renovations	1,076,443	40,323	1,036,120	4%
90806	Audible Signal Poles	87,668		87,668	-
90807	Spartina Control	40,000	8,226	31,774	21%
90856	Shoreline Repairs	178,039	494	177,545	0%
90908	Cyclical Storm Drain Pipe Rehabilitation	75,000	31,468	43,532	42%
90910	Southshore Lagoon Dredging Phase 1	405,976	205,972	200,004	51%
90911	Southshore Lagoon Dredging Phase 2	1,224,689	1,224,689		100%
91004	Station Area (Bart/Fta)	1,538,822	107,659	1,431,163	7%
91005	Cyclical Storm Pipe Rehabilitation	600,000	73	599,927	0%
91023	Lagoon Wall Stabilize	72,472	106	72,366	0%
91029	Park St Pedestrian Safety	342,049	26,736	315,313	8%
91030	Manhole Testing	250,000	2,370	247,630	1%
91033	Shoreline Repairs	404,392		404,392	-
91039	Estuary Crossing Shuttle	510,286	129,731	380,555	25%
91101	HB Ferry Terminal ADA Upgrades	20,043		20,043	-
91114	Fire Station 1 Kitchen	17,000	15,170	1,830	89%
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	65,508	30,157	68%
91124	Fire Sta 2 Kitchen	14,000	11,619	2,381	83%
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	4,567	92,715	5%
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	1,640	181,127	1%
91162	Bay Farm Path Improvements	100,000		100,000	-
91163	LED In pavement Replace Lights	50,000	20,934	29,066	42%
91170	Park Street Arterial Management	1,109,339	10,844	1,098,495	1%
91171	Shoreline Drive Bike Lanes	791,105	689,401	101,704	87%
91204	Storm Drain Outfall	549,902	51,800	498,102	9%
91214	Bayview WEIR	168,000		168,000	-
91215	Harbor Bay Lagoon Gate	67,804		67,804	-
91225	Audible Ped Signals	181,960	10,632	171,328	6%
91228	APD HVAC/Chiller	30,750	19,672	11,078	64%
91229	City Hall HVAC/Chiller	50,673	35,150	15,523	69%

City of Alameda, California
 FY14-15 YTD Capital and Maintenance Project Report
 Through March 31, 2015 (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	198,025	84,415	70%
91308	Police Dept Duct/Vent	39,650	8,890	30,760	22%
91309	Beltline Devt Ph 1 Design	193,568	8,234	185,334	4%
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	2,139	20,517	9%
91321	Fleet Eye Wash Station	25,225		25,225	-
91322	Police Dept HVAC Ph 1	71,780	13,500	58,280	19%
91336	Library Hand Dryers	38,000		38,000	-
91337	Library Air Condition Unit	143,450	128	143,322	0%
91342	Parking Study	43,907	28,483	15,424	65%
91344	Emerg Ops Center/Fire Sta 3	100,000	100,000		100%
91345	Singleton/Main Sign Modifications	70,000	1,386	68,614	2%
91346	Golf Course Renovation	929,690		929,690	-
91347	Otis/Pacific Resurfacing	815,139	17,820	797,319	2%
91402	Cross Alameda Trail	991,000	54,606	936,394	6%
91404	Marina Village Resurfacing	810,000		810,000	-
91405	Marina Village Pier Repair	470,703		470,703	-
91409	Central Ave Street Study	258,000	7,510	250,490	3%
91411	Alameda Pt Wayfinding Signage	401,000	276,348	124,652	69%
91504	Accessibility Mod. Intersections	150,000	50	149,950	0%
9820133	Street Resurface FY 13/14	3,042,632	2,157,925	884,707	71%
9820134	Street Resurface FY 14/15	2,818,429	14,257	2,804,172	1%
9820215	Sidewalk Repair FY 14-15	1,464,328	472,770	991,558	32%
99006	Storm Drain Facility Maintenance	225,000	61	224,939	0%
904107	Sanitary Sewer Master Plan	327,617	290,846	36,771	89%
9084515	Video Data Collection	1,026,511	845,663	180,848	82%
90909	Replace Lagoon Wall Sewer	895,232	56,317	838,915	6%
91008	Sewer Pump Station Upgrades	6,091,469	284,307	5,807,162	5%
91009	Sewer Video Assessment	250,609	40,041	210,568	16%
91014	Sewer Asset Management	12,029	560	11,469	5%
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	716,673	1,054,974	40%
9950212	Cyclic Sewer Ph 11	4,715,566	2,390,480	2,325,086	51%
9950214	Cyclic Sewer Ph 12	496,992	9,384.00	487,608	2%
9950215	Cyclic Sewer FY 14/15	4,000,000.00		4,000,000	-
Total Capital Projects		47,263,954	10,877,460	36,386,494	23%

Maintenance Projects

City of Alameda, California
 FY14-15 YTD Capital and Maintenance Project Report
 Through March 31, 2015 (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	15,661	76,826	17%
54304108	Encroachment Monitor	212,000	73	211,927	0%
5430449	On Call Striping/Signing	61,288	23,441	37,847	38%
5430452	Street Sweeping Signage	26,738	2,686	24,052	10%
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	3,333	1,667	67%
5430603	Storm Drain Maintenance	25,000	4,000	21,000	16%
5430653	Bus Stop Facilities Maintenance	83,640	13,814	69,826	17%
5430658	Safe Routes/Pedestrian Program	101,296	21,561	79,735	21%
5430663	Sanitary Sewer Maintenance	112,978	15,157	97,821	13%
5430720	Small Item Moving	21,000	1,192	19,808	6%
5430820	Transit Support	57,528	9,683	47,845	17%
5430821	Bicycle Program	143,874	17,325	126,549	12%
5430841	Storm Drain Pump Station Mtce	30,000	18,712	11,288	62%
5430851	Sanitary Sewer Cleaning	250,000	38,430	211,570	15%
5430854	Traffic Operations	227,993	54,157	173,836	24%
5430919	Cleanwater Com.Ops. Review	16,601		16,601	-
5430921	ACTIA Measure B Administration	15,000	8,321	6,679	55%
5430923	Bike Racks Various Locations	37,022	5,064	31,958	14%
5430924	Traffic Monitoring Analysis	37,520	1,468	36,052	4%
5430925	Regional Transportation Coord Project	54,414	5,284	49,130	10%
5430927	TCMP Analysis	5,000		5,000	-
5431007	CIP Budget Preparation	25,000	20,582	4,418	82%
5431016	Trash Hot Spot Cleaning	47,000	8,395	38,605	18%
5431017	Storm Drain Stenciling Plan	20,000	2,778	17,222	14%
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	61,459	68,541	47%
5431041	Ferry Harbor Bay Maintenance	118,000	43,482	74,518	37%
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	575	20,979	3%
5431226	Main Street Channel Maintenance	25,000		25,000	-
5431227	Trash Load Reduction	76,190	24,976	51,214	33%
5438301	Urban Forest Management	601,119	499,849	101,270	83%
5438303	Beach Sand Replacement	80,000		80,000	-
5438608	Repaint Traffic Sign	50,000		50,000	-
5438805	Doolittle Landfill Closure	169,290	41,747	127,543	25%
5438924	Parking Meter Maintenance	108,683	25,293	83,390	23%
5439010	Sewer Pump Station Maintenance	149,044	989	148,055	1%
5439033	Tree Removal/Planting	81,465		81,465	-

City of Alameda, California
 FY14-15 YTD Capital and Maintenance Project Report
 Through March 31, 2015 (Unaudited)

*Includes Rollovers

Project Number	Description	Total Budget FY14-15	Year to Date Expenses FY14-15	Remaining Budget FY14-15	% Expended and Encumbered
5439406	Landscape Median Maintenance	408,000	115,221	292,779	28%
5439434	Traffic Sign Controller Replacement	35,127		35,127	-
5439522	AP Storm Upgrade	100,000		100,000	-
5439817	South Shore Lagoon Upgrades	148,803	43,262	105,541	29%
5439995	Pothole Patching	28,061	21,218	6,843	76%

Total Annual Maintenance Projects	5,254,779	1,320,108	3,934,671	25%
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Recreation & Park Projects

91003	Krusi Park	1,018,023	10,289	1,007,734	1%
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	44,866	1,369,134	3%
91313	EHS/AHS Swim Centers Renovation	398,000		398,000	-
91334	Marina Village Park Renovation	575,937		575,937	-
91501	Park ADA Upgrades	100,000		100,000	-
91502	Park Irrigation Improvements	400,000		400,000	-
91503	Park Trails/Sidewalk Repairs	400,000		400,000	-

Total Recreation & Park Projects	4,555,960	67,344	4,488,616	1%
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City of Alameda, California
 FY14-16 FYD Fund Balance Report - All Funds
 Through March 31, 2016 (Unaudited)

	FY14-15		FY14-16		FY14-15 Actual	FY14-15 Budget	FY14-15 % of Budget	FY14-16 Actual	FY14-16 Budget	FY14-16 % of Budget	FY14-15 Net Change	FY14-15 Audited Balance
	Actual Revenue	% of Budget	Actual Revenue	% of Budget								
General Fund												
001 Available / 20% Policy Committed	21,674,965	70%	52,030,431	68%	56,449,296	68%	56,449,296	68%	(4,418,865)			17,256,100
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		4,156	NA	58,588	NA	58,588	NA	(54,432)			(4,545)
AMP	398,368		7,678,013	NA	8,099,120	NA	8,099,120	NA	(421,107)			(22,739)
Total General Fund	31,333,701		69,712,500	68%	84,997,994	68%	84,997,994	68%	(4,154,494)			24,317,771

Special Revenue Funds

161 Police/Fire Const. Impact Fee	70,468	65%	150,376	0%	150,376	0%	150,376	0%	150,376			220,844
164 Construction Improvement Tax	1,087,784	NA	529,745	17%	131,086	17%	131,086	17%	398,659			1,486,443
209 Community Development	460,173	74%	2,861,909	63%	2,524,922	63%	2,524,922	63%	336,987			797,160
210 Alameda Free Library	1,130,434	65%	2,570,139	60%	2,341,174	60%	2,341,174	60%	228,965			1,359,399
210.1 Library Memorial	213,234	NA	82,920	37%	34,562	37%	34,562	37%	48,358			261,592
210.2 Adult Literacy	4,335	77%	27,285	49%	15,248	49%	15,248	49%	12,037			16,372
Subtotal	2,966,428	75%	6,222,374	56%	5,046,992	56%	5,046,992	56%	1,175,382			4,141,810
211 Gas Tax	3,644,807	82%	1,597,509	54%	1,965,365	54%	1,965,365	54%	(367,856)			3,276,951
215 County Measure B	642,812	54%	2,719	0%		0%		0%	2,719			645,531
215.1 Measure B - Local Streets & Roads	2,543,158	56%	887,209	21%	725,313	21%	725,313	21%	161,896			2,705,054
215.2 Measure B - Bicycle & Ped Improv.	61,638	56%	116,466	78%	195,706	78%	195,706	78%	(79,240)			(17,602)
215.4 Measure B - Paratransit	150,917	52%	89,677	42%	81,346	42%	81,346	42%	8,331			159,248
Subtotal	7,043,332	69%	2,693,580	39%	2,967,730	39%	2,967,730	39%	(274,150)			6,769,182
216 Tidelands	2,843,831	70%	575,250	37%	584,016	37%	584,016	37%	(8,766)			2,835,065
218 State COPS	(139)	NA	373,018	27%	40,299	27%	40,299	27%	332,719			332,580
218.52 OTS Avoid the 21 (DUI)		0%	490	NA	490	NA	490	NA	(490)			(490)
218.701 Abandoned Vehicle Abatement	5,777	88%	88,274	64%	69,359	64%	69,359	64%	18,915			24,692
Subtotal	2,849,469	97%	1,036,542	37%	694,164	37%	694,164	37%	342,378			3,191,847
219 Narcotics Asset Seizure	21,075	0%		NA	30,555	NA	30,555	NA	(30,555)			(9,480)
220 Fire Grants	3,104	NA	1,000,262	172%	667,964	172%	667,964	172%	332,298			335,402

City of Alameda, California
 FY14-15 YTD Fund Balance Report - All Funds
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	FY14-15				FY14-15 Actual Expenses at 3/31/2015	% of Budget	FY14-15 Net Change 3/31/2015	FY14-15 Available Balance 3/31/2015
	FY13-14	Actual Revenue at 3/31/2015	% of Budget	% of Budget				
221 Dwelling Unit	216,330	241,236	NA	-	0%	241,236	457,566	
223 Parking In-Lieu	57,173	94	9%	-	0%	94	57,267	
224 Parking Meter	2,976,132	847,876	78%	483,792	41%	364,084	3,340,216	
224.1 Civic Center Garage	278,760	157,335	27%	439,305	67%	(281,970)	(3,210)	
Subtotal	3,552,574	2,246,803	NA	1,621,616	66%	625,187	4,177,761	
225 TSM/TDM	98,575	2,025	13%	34,593	99%	(32,568)	66,007	
226 Citywide Pavement Restoration	54,110	229	23%	-	0%	229	54,339	
227 Commercial Revitalization	1,167,363	157,833	51%	133,723	36%	24,110	1,191,473	
227.1 Theatre/Parking Structure Project	365,020	372,825	NA	100,125	50%	272,700	637,720	
Subtotal	1,685,068	532,912	97%	268,441	44%	264,471	1,949,539	
228 Housing In-Lieu	178,387	249,580	NA	28,795	12%	220,785	399,172	
235 Home	-	83,495	21%	290,031	74%	(206,536)	(206,536)	
236 CDBG	-	458,858	17%	642,097	23%	(183,239)	(183,239)	
248 Home Repayment	644	706	3%	706	3%	-	644	
249 Rehab CDBG Housing Loan Prog.	305,369	119,201	60%	46,120	9%	73,081	378,450	
256 FISC Lease Revenue	3,131,184	757,658	74%	328,834	32%	428,824	3,560,008	
256.3 FISC / Catellus Alameda Landing	(400,794)	35,406	17%	104,586	49%	(69,180)	(469,974)	
Subtotal	3,214,790	1,704,904	36%	1,441,169	28%	263,735	3,478,525	
259 Vehicle Registration AB434	47,121	199	20%	-	0%	199	47,320	
266 Affordable Housing	598,033	104,710	NA	189,265	34%	(84,555)	513,478	
267 Human Services	16,776	33,551	49%	44,847	59%	(11,296)	5,480	
268 Lead	6,288	23,676	46%	15,789	31%	7,887	14,175	
270 Solid Waste Surcharge	1,113,882	127,853	70%	108,852	32%	19,001	1,132,883	
273 Curbside Recycling	174,389	737	74%	-	0%	737	175,126	
274 Waste Reduction Surcharge	1,421,399	247,567	NA	260,691	53%	(13,124)	1,408,275	
274.1 City Waste Management Program	1,793,394	280,202	77%	347,409	51%	(67,207)	1,726,187	
Subtotal	5,171,282	818,495	84%	966,853	44%	(148,358)	5,022,924	
275.1 Island City Maint 84-2 Z1	36,062	2,552	51%	2,172	9%	380	36,442	
275.2 Island City Maint 84-2 Z2	23,039	11,722	62%	15,479	49%	(3,757)	19,282	
275.3 Island City Maint 84-2 Z3	12,965	10,518	62%	13,375	49%	(2,857)	10,108	
275.4 Island City Maint 84-2 Z4	20,827	30,247	50%	48,219	70%	(17,972)	2,855	

City of Alameda, California
 FY14-15 YTD Fund Balance Report - All Funds
 Through March 31, 2015 (Unaudited)

	FY14-15				FY14-15 Available Balance
	FY14-15 Actual Revenue at 3/31/2015	% of Budget	Actual Expenses at 3/31/2015	% of Budget	
275.5 Island City Maint 84-2 Z5	375,384	50%	531,704	68%	277,712
275.6 Island City Maint 84-2 Z6	758,584	51%	154,875	27%	799,756
275.7 Island City Maint 84-2 Z7	83,573	62%	913	4%	88,201
Subtotal	1,310,434	51%	766,737	49%	1,234,356
276 Marina Cove Maint Dist 01-1	175,259	49%	65,163	41%	158,253
276.1 Reserve Marina Cove 01-01	215,315	46%	-	0%	216,226
Subtotal	390,574	49%	65,163	41%	374,479
277 Alameda Landing Muni	-	NA	5,594	NA	128,551
278 Bayport Municipal Svc Dist 03-1	2,397,687	69%	214,504	31%	2,537,151
279 Maintenance AD Administration	143,639	75%	103,063	72%	155,421
280 Recreation Fund	1,635,898	72%	2,735,051	72%	1,577,610
280.1 Mastick St. Center Trust	782,060	12%	20,000	0%	765,293
280.2 Mastick Advisory Board	513,061	91%	84,019	0%	577,672
280.5 Golf Course	(190,941)	71%	89,684	25%	(99,325)
Subtotal	5,281,404	75%	3,251,915	62%	5,642,373
362 CFD 13-1 Alameda Landing	-	NA	509,011	0%	369
285 Public Art	63,973	NA	6,407	NA	84,246
286 Historical Advisory Board	9,893	15%	-	0%	10,186
287 Transportation Services	26,076	44%	95,923	47%	19,839
288 Vehicle Registration Fee	775,835	68%	400,000	44%	564,615
814 Adam Street House	350,277	46%	-	0%	351,660
858 Alameda Reuse & Redevelop	3,567,568	78%	8,397,083	70%	4,625,534
876 Dike Maintenance	350,300	49%	-	0%	351,782
FEMA11 FEMA 2011	700	0%	-	0%	700
Subtotal	5,144,622	78%	8,899,413	78%	6,008,562
Total Special Revenue Funds					3,309,977
Capital Project Funds					3,309,977
310 Capital Improvement Project	5,264,375	26%	8,175,305	26%	4,752,145
310.05 CIP Administration	16,721	40%	2,760,230	44%	(233,154)
310.1 FISC Cateillus Traffic Fee	178,696	76%	-	0%	179,452
310.2 Capital Improv. Project	263,047	NA	-	0%	264,160

City of Alameda, California
 FY14-15 YTD Fund Balance Report - All Funds
 Through March 31, 2015 (Unaudited)

	FY14-15		FY14-15		FY14-15		FY14-15	
	Actual Revenue	% of Budget	Actual Expenses	% of Budget	FY14-15 Net Change	FY14-15 Available Balance	FY14-15 Net Change	FY14-15 Available Balance
Subtotal	5,722,839	28%	10,935,535	29%	(750,236)	4,972,603		
312 Marina Village AD 89-1	1,966,412	79%	1,419	0%	6,508	1,972,920		
313 Harbor Bay AD 92-1	370,977	1,951	2,655	0%	(704)	370,273		
317 Library Construction	17,640	75	-	0%	75	17,715		
318 Open Space Improvement	296,329	63,681	1,573	1%	62,108	358,437		
318.1 Open Space Maintenance	110,398	13,587	-	0%	13,587	123,985		
319 Emergency Operation Center	3,016,571	123	-	0%	123	3,016,694		
Subtotal	5,778,327	87,344	5,647	0%	81,697	5,860,024		
340.11 CDF-WE Traffic Safety	2,774,706	222,678	649,844	26%	(427,166)	2,347,540		
340.12 CDF-WE Parks & Recreation	446,286	303,661	-	0%	303,661	749,947		
340.13 CDF-WE Public Facilities	168,231	40,807	100,000	100%	(59,193)	109,038		
340.14 CDF-WE Public Safety	37,691	44,716	-	0%	44,716	82,407		
Subtotal	3,426,914	611,862	749,844	27%	(137,982)	3,288,932		
350 Transportation Improvement	1,995,330	119,415	517,235	99%	(397,820)	1,597,510		
351 Urban Runoff	7,639,210	1,156,985	2,947,940	33%	(1,791,055)	5,848,155		
Subtotal	9,634,540	1,276,300	3,465,175	37%	(2,188,875)	7,445,665		
Total Capital Project Funds	24,862,626	12,160,605	14,466,291	27%	(2,968,666)	21,893,724		
Debt Service Funds								
421 Library Bond 2003	43,358	-	-	NA	-	43,358		
421.1 2013 Library GO Bonds	413,558	455,355	573,516	81%	(118,161)	295,397		
422 HUD 108	239,567	350,204	370,594	73%	(20,390)	219,177		
423 2008 Refin Project COP	243,914	1,057	46,284	8%	(45,227)	198,687		
484.1 2013 City Hall COPS	(7,671)	624,561	118,121	15%	506,430	498,759		
468 2003 Base Reuse Revenue Bond	43,233	299,884	406,129	NA	(106,245)	(63,012)		
Total Debt Service Funds	978,853	1,731,861	1,434,565	75%	(297,286)	671,569		

City of Alameda, California
 FY14-15 YTD Fund Balance Report - All Funds
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	FY14-15				FY14-15 Actual Expenses at 3/31/2016	FY14-15 Budget	% of Budget	FY14-15 Net Change	FY14-15 Available Balance
	FY13-14	Actual Revenue at 3/31/2016	% of Budget	Budget					
Sewer / Enterprise Funds									
602 Sewer Service	22,308,348	9,241,406	49%	8,947,809	32%	293,597	22,601,945		
602.1 Sewer Replacement Fund	2,154,379	1,026,709	94%	-	0%	1,026,709	3,181,088		
602.2 2012 Sewer Revenue Bond	6,919,866	722,333	34%	4,426,528	59%	(3,704,195)	3,215,671		
Total Sewer / Enterprise Funds	31,382,593	10,990,448	56%	13,374,337	56%	(2,388,633)	28,993,960		

	FY14-15				FY14-15 Actual Expenses at 3/31/2016	FY14-15 Budget	% of Budget	FY14-15 Net Change	FY14-15 Available Balance
	FY13-14	Actual Revenue at 3/31/2016	% of Budget	Budget					
Internal Service Funds									
701 Equipment Replacement	3,199,951	1,762,581	56%	880,599	35%	881,982	4,081,933		
701.5 Cable Equipment Replacement	340,126	84,527	47%	35,405	96%	49,122	389,248		
702 Central Stores	84,573	358	NA	-	0%	358	84,931		
703 Fleet Maintenance	175,845	603	NA	41,929	77%	(41,326)	134,519		
704 Technology Services	1,452,998	947,763	94%	380,689	59%	567,074	2,020,072		
706 Facility Maintenance	1,945,928	566,246	75%	214,595	27%	351,651	2,297,579		
Subtotal	7,199,421	3,362,078	66%	1,563,217	39%	1,808,861	9,008,282		
711 Workers' Comp Self Insurance	4,547,409	2,869,228	86%	2,111,584	70%	757,664	5,305,073		
712 Risk Management	2,981,148	1,436,768	74%	846,933	37%	589,835	3,570,983		
715 Unemployment Insurance	367,734	172,240	68%	39,528	22%	132,712	500,446		
720 OPEB	1,837,266	2,799,481	76%	1,963,003	55%	836,478	2,673,744		
720.1 OPEB AMP	18,116	24,185	42%	38,913	67%	(14,728)	3,388		
720.5 Vacation Payoff	1,687,047	1,117,097	81%	-	0%	1,117,097	2,804,144		
Subtotal	11,438,720	8,418,999	79%	4,999,941		3,419,058	14,857,776		
Total Internal Service Funds	18,638,141	11,791,077	75%	8,573,158	45%	(6,777,819)	12,080,960		

	FY14-15				FY14-15 Actual Expenses at 3/31/2016	FY14-15 Budget	% of Budget	FY14-15 Net Change	FY14-15 Available Balance
	FY13-14	Actual Revenue at 3/31/2016	% of Budget	Budget					
Trust & Agency Funds									
801 Police/Fire Pension 1079	74,755	1,407,000	76%	1,363,692	73%	43,308	118,063		
802 Police/Fire Pension 1082	182	35,754	74%	35,199	75%	555	737		
832 Debt Svc Marina Cove AD 89-1	3,041,061	-	0%	2,276,715	99%	(2,276,715)	764,346		
835 1998 Harbor Bay Bonds	891,922	3,773	54%	-	0%	3,773	895,695		
860 Debt Service - AD CFD # 1	2,381,443	990,106	76%	1,251,707	84%	(261,601)	2,119,842		
861 Debt Service - AD CFD # 2	121,367	602	NA	-	0%	602	121,969		
Total Trust & Agency Funds	6,510,720	2,406,635	75%	3,627,514	63%	(2,831,179)	3,659,741		
GRAND TOTAL FOR CITY	152,913,721	125,964,176	83%	99,951,581	65%	(52,962,140)	102,998,036		

City of Alameda, California
 FY14-16 YTD Fund Balance Report - All Funds
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	FY 14-15				FY 14-15 Actual Balance 3/31/2015
	FY 14-14	% of Budget	Actual Expense at 3/31/2015	% of Budget	
207 RPTFF Distribution Fund	-	45%	4,703,120	45%	-
207.1 Trust Fund Bayport	-	0%	-	0%	-
207.2 Trust Fund Admin	252,492	NA	112,159	29%	(5,412)
207.3 Trust Fund Non-Housing	1,887,472	NA	4,503,857	NA	(1,584,094)
207.4 Trust Fund Unspent Bond Proceed	1,403,122	NA	3,932,369	NA	(540,092)
207.5 Future Labor Obligations	54	NA	47,503	0%	47,503
207.6 DS-BWP 2003 TAB	(12,553,769)	NA	3,594,811	NA	13,187,666
207.7 DS 2003 TAB	(36,388,518)	NA	10,705,137	NA	(5,008,804)
207.8 2014 A CIC Tax Exempt Bonds	-	NA	15,857,751	NA	(11,286,724)
207.9 2014 B CIC Taxable Bonds	-	NA	482,584	NA	3,780,134
Total Non Housing	(45,399,147)	NA	43,891,788	NA	6,096,767
208 CIC HSG Trust	1,104,844	28%	1,529,070	70%	(1,097,265)
208.2 DS 2011 Hsg Bond	(8,477,221)	0%	590,402	66%	(579,856)
Total Housing	(7,372,377)	12%	2,119,472	-32%	(1,677,121)
Total Successor Agency	(52,771,524)	17%	46,011,260	NA	4,419,646

SUCCESSOR AGENCY FUNDS: