



**City of Alameda
Administrative Services - Finance Division
2263 Santa Clara Avenue, Room 220
Alameda, California 94501
(510) 747-4881**

November 23, 2015

Honorable Mayor and City Council:

I have reviewed the City of Alameda's Financial Report for the quarter ending September 30, 2015.

Sincerely,

A handwritten signature in blue ink, appearing to read "Kevin Kearney", is written over a light blue horizontal line.

Kevin Kearney
City Auditor



City of Alameda

Staff Report

File Number:2015-2263

City Council

Agenda Date: 12/15/2015

File Type: Joint Consent Item

Agenda Number:

Recommendation to Accept the First Quarter Financial Report for the Period Ending September 30, 2015. [City Council and SACIC] (Finance 2410)

To: Honorable Mayor and Members of the City Council

From: Elizabeth D. Warmerdam, Interim City Manager

Re: Accept the First Quarter Financial Report for the Period Ending September 30, 2015.

BACKGROUND

The first quarter's financial report on all City's funds is based upon actual revenues and expenditures through September 30, 2015. The Quarterly Financial Report attached as Exhibit 1 to this document includes the following:

- General Fund actual revenues by major category through September 30, 2015;
- General Fund actual expenditures by major department through September 30, 2015;
- Actual expenditures for the City's capital and maintenance projects through September 30, 2015; and
- All Funds revenues, expenditures and changes in current available fund balances as of September 30, 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. Any budget amendments that have been approved as of September 30, 2015 by the City Council have been included in this report.

General Fund

The Fiscal Year (FY) 2015-16 annual budget for the General Fund projected revenues is \$81.9 million. Actual revenues as of September 30, 2015 were about \$10.1 million, or 12% of the FY 2015-16 budget. The FY 2015-16 appropriations for the General Fund are \$80.7 million. As of September

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30, 2015, actual expenses total approximately \$17.3 million, or 21% of the FY 2015-16 budget.

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 (Bradley Burns), 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.

With the increases in assessed valuation and turnover in property ownership, the property tax revenues for FY 2015-16 are projected to increase over FY 2014-15. As of September 30, 2015, the City received close to \$1.3 million in property tax revenue, which is almost a 7% increase over the same time period for FY 2014-15. The majority of this revenue is unsecured property taxes at over \$1.2 million that are generally collected in the first quarter of the fiscal year. The City will receive the first installment of secured property taxes in December of this year. Revenues from Sales Taxes at September 30, 2015 was \$378,700, which is 4% of the FY 2015-16 budget. This amount is an advance on estimated sales taxes earned in the 3rd quarter of 2015 from the Board of Equalization.

Transfer taxes received for the first quarter of FY 2015-16 are over \$1.9 million, which is 28% of the budget. This is a 92% increase over transfer taxes received during the same time period of FY 2014-15. The increase is due to a larger number of transactions as well as sales of large properties to Alameda Center LLC and Taycon Properties LLC that occurred in July and August 2015.

Business license revenue was over \$1.8 million, or 92% of the FY 2015-16 budget, at September 30, 2015. This was a 4% reduction over the same time period during FY 2014-15. The term of business licenses correspond with the City's fiscal year, so business license renewals are due at the beginning of the fiscal year. Therefore, the majority of the business license tax revenue is received during the first quarter of the fiscal year. Transient Occupancy taxes for FY 2015-16 have increase by 46% over the same time period of FY 2014-15. As of September 30, the City have received over \$392,000 in transient occupancy taxes, which is almost 24% of the FY 2015-16 budget. As the economy continues to improve and gas prices remain low, consumers are more likely to travel.

The FY 2015-16 budget for the General Fund expenditures is \$80.7 million as summarized on Page 2 or Exhibit 1. As of September 30, actual expenditure was over \$17.2 million, or 21% of the annual budget. These expenditures include General Fund transfers to compensated absences liabilities, the Police/Fire pensions, Library and Parks and Recreation funds. The expenditures of most of the departments in the General Fund range from 18% to 22% of their annual budgets for the first quarter of the fiscal year.

Special Revenue Funds

The Special Revenue Funds group includes funds accounting for the City's community development activities, streets improvements, library operations, parks and recreation operations, and various assessment districts. The FY 2015-16 actual receipts at September 30, 2015 for all the funds in this fund group totaled over \$8.4 million (19% of budget). The actual expenses for the same time period was over \$6.4 million (68% of budget). The fund with the single largest actual revenues and

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expenditures during the period was the Alameda Reuse and Redevelopment Fund. The fund received over \$3 million in revenues from leases and had over \$2 million in expenditures mostly for professional services.

These funds are driven by grants or other specific finding sources and are used for specific purposes, such as transportation, public safety and library related programs. Such funding sources require revenues and expenditures to be tracked differently from the City's main operating fund, the General Fund. There is sufficient funding for the completion of current projects or programs but the addition of any new programs or projects are dependent on availability of future funding sources.

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 an aggregate actual revenue of \$297,000 and expenditures of over \$3 million at September 30, 2015. The largest expenditures for the first quarter consisted of \$280,000 for City building renovations, \$971,000 for the Pavement Management Program, and \$462,000 for land development and permit review. Many funds derive their revenues from the collection of impact fees from new development, which generate revenues and expenditures in different patterns 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 September 30, 2015, the available fund balances of all debt service funds was approximately \$1 million. Additional funds are transferred in from a variety of sources to meet debt service obligations as they come due. The funding source is dependent upon the purpose of the debt.

Enterprise Fund

The Enterprise Funds 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 10 of Exhibit 1 includes the available balances (excluding fixed assets and related long-term debt) for the sewer fund. The aggregate available balance at September 30, for the Sewer Fund was almost \$29 million, which includes over \$1.5 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, vehicles, technology and equipment replacement, facility maintenance, compensated absences liabilities and retiree medical and dental costs. Revenue for these funds are derived from administrative (cost recovery) charges to other funds, primarily the General Fund. The working capital balance of the Internal Service Funds group was over \$24 million at September 30,

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2015.

The working capital balance does not reflect the long-term liabilities for workers' compensation claims (approximately \$6.9 million at 6/30/2015), risk management claims (approximately \$2 million at 6/30/2015) and the unfunded portion of Other Post Employment Benefits (OPEB), which was valued at \$91 million as of January 1, 2013.

Trust and Agency Funds

The Trust and Agency Funds group includes bond funds for several bond issues that are not obligations of the City, and a fund established for the payment of the City's 1079 and 1082 Pension Plans. The available balance for these funds group was over \$4.3 million at September 30, 2015.

Successor Agency

The Successor Agency is an entity separate from the City and is accounted for in special trust funds that track the tax increment monies received and payment 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 a part of these funds. The deficit balance at September 30, 2015 was almost \$55 million. This reflects bonded debt outstanding of \$59 million to be paid from future Redevelopment Property Tax Trust Fund (RPTTF) revenue.

FINANCIAL IMPACT

The FY 2015-16 first quarter report includes information detailing the variances between budgets and actuals for revenues, expenditures, capital and maintenance projects, as well as changes in fund balances through September 30, 2015. Exhibit 1 was created to present the City's actual results and status of available reserves for each fund through the first quarter of the fiscal year.

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 first 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, 2015.

Respectfully submitted,
Elena Adair, Finance Director

City Council

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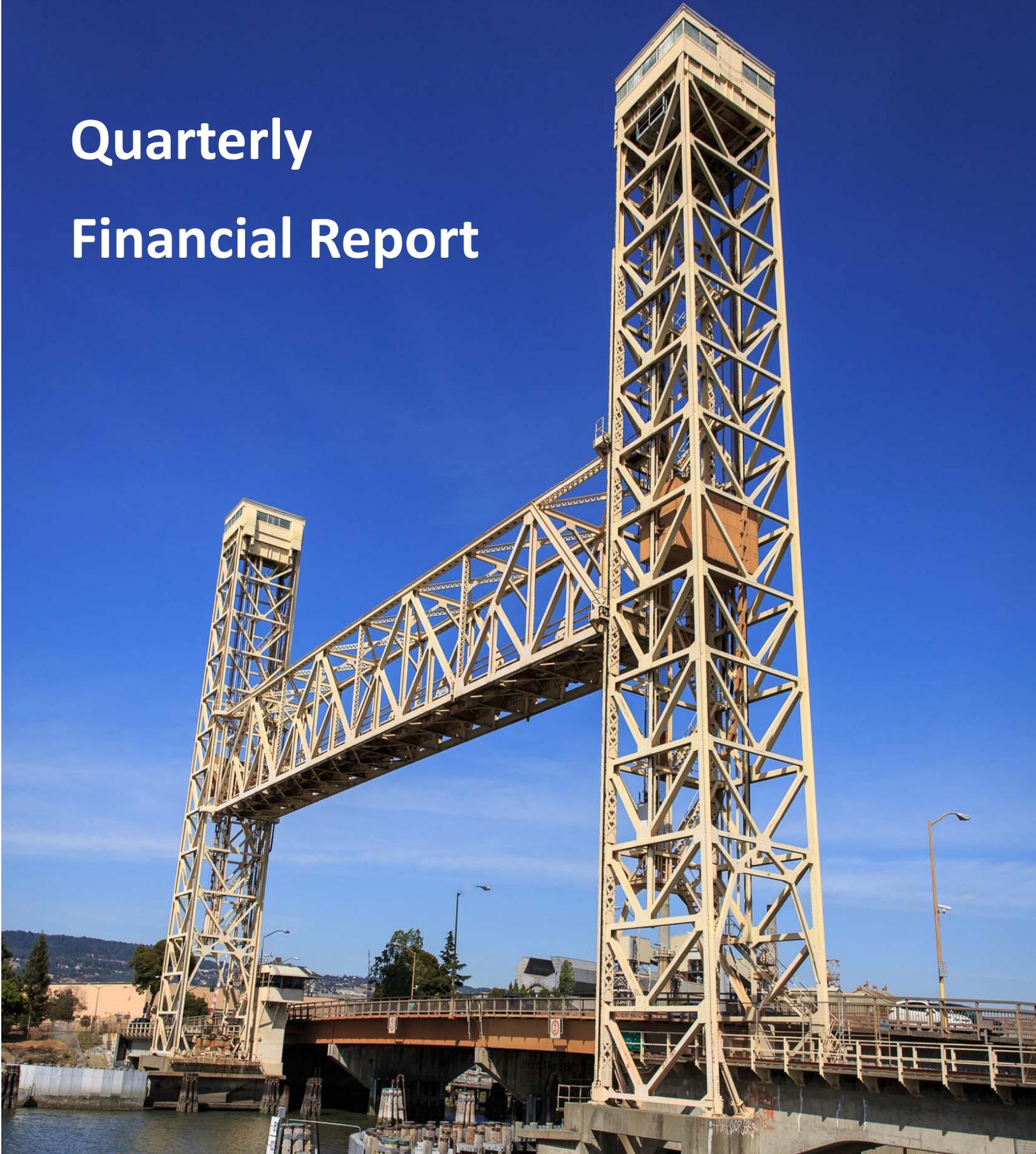
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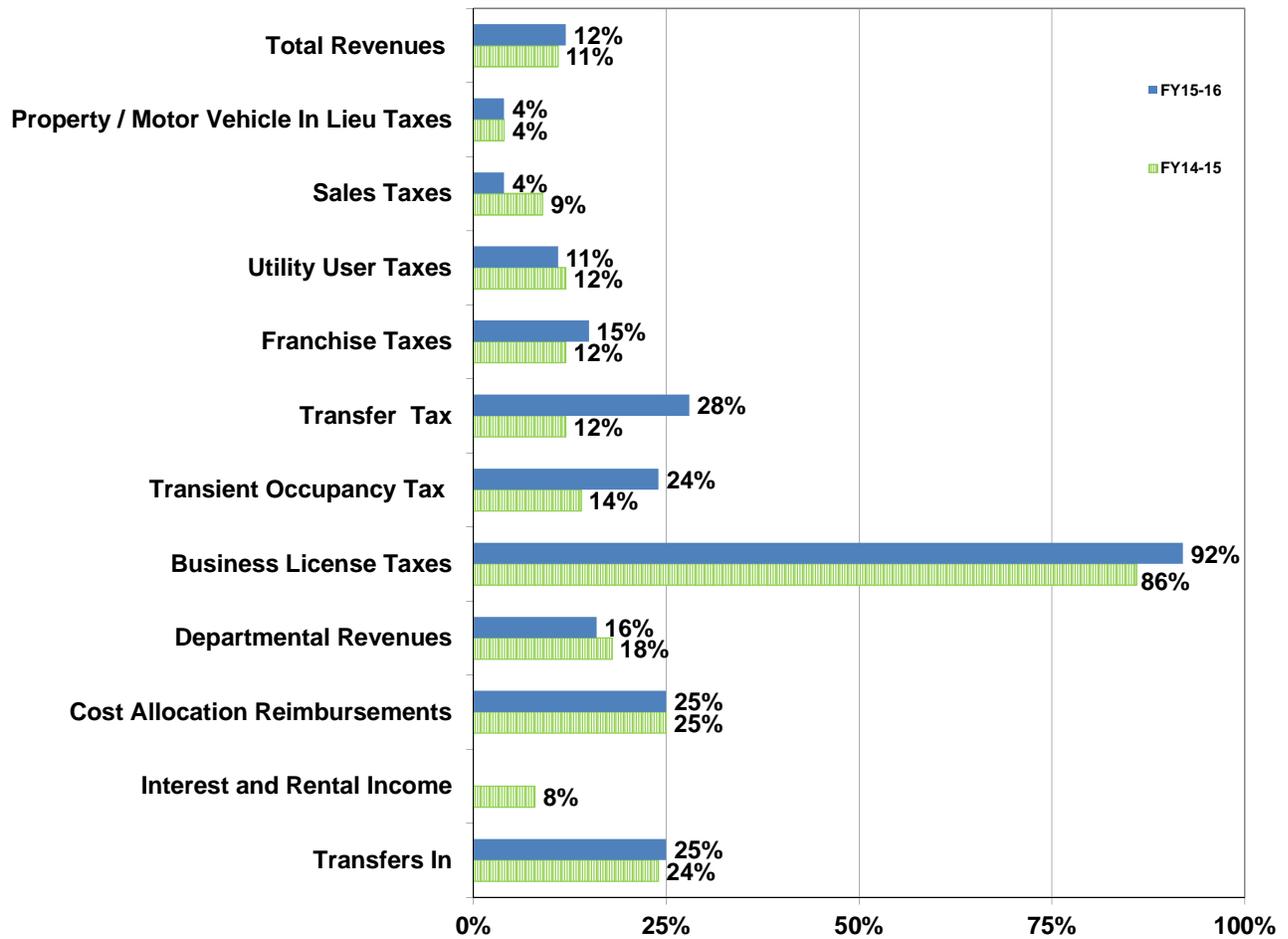
Exhibit:

1. First Quarter Financial Report.

Quarterly Financial Report

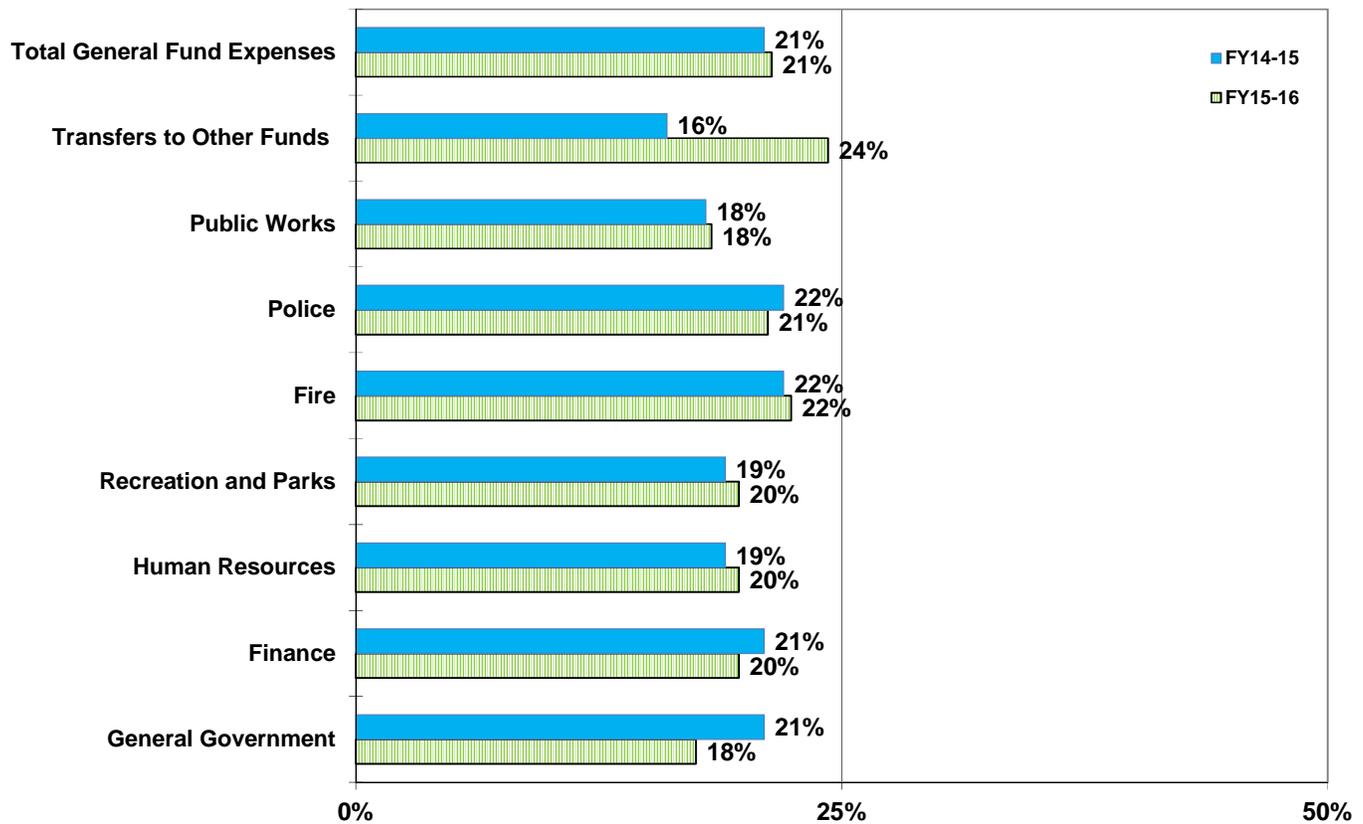


City of Alameda, California
General Fund YTD Revenue Report through 9/30/2015 (Unaudited)
- as a % of Budget for FY 15/16 and as a % of Actual for FY 14/15



	FY15-16		FY15-16		FY 14-15	FY 14/15 to 15/16	
	FY15-16 Budget	% of Budget	YTD Actual	% of Budget	YTD Actual	YTD Difference	% Change
Property / Motor Vehicle In Lieu Taxes	\$ 32,134,000	39%	\$ 1,294,987	4%	\$ 1,212,445	\$ 82,542	7%
Sales Taxes	9,231,000	11%	378,700	4%	632,630	(253,930)	-40%
Utility User Taxes	8,180,000	10%	928,386	11%	971,298	(42,912)	-4%
Franchise Taxes	6,582,000	8%	997,582	15%	900,995	96,587	11%
Transfer Tax	6,950,000	9%	1,972,825	28%	1,028,743	944,082	92%
Transient Occupancy Tax	1,669,000	2%	392,504	24%	268,696	123,808	46%
Business License Taxes	1,971,000	2%	1,811,481	92%	1,880,931	(69,450)	-4%
Departmental Revenues	6,341,000	8%	1,028,878	16%	1,348,224	(319,346)	-24%
Cost Allocation Reimbursements	5,005,000	6%	1,249,791	25%	1,240,533	9,258	1%
Interest and Rental Income	1,134,000	1%	(60,255)	-5%	130,629	(190,884)	-146%
Other Revenues	2,200,000	3%	-	n/a	-	-	n/a
Transfers In	489,000	1%	122,250	25%	170,499	(48,249)	-28%
Total Revenues	\$ 81,886,000	100%	\$ 10,117,129	12%	\$ 9,785,623	\$ 331,506.00	3%

City of Alameda, California
General Fund YTD Expenditure Report through 9/30/2015 (Unaudited)
- as a % of Budget for FY 15/16 and as a % of Actual for FY 14/15



	FY15-16		FY15-16		FY 14-15	FY 14/15 to 15/16	
	Budget	% of Budget	YTD Actual	% of Budget	YTD Actual	Year over Year YTD Difference	% Change
City Council	\$ 207,000	0.3%	\$ 47,463	22.9%	\$ 74,326	\$ (26,863)	-36%
City Attorney	1,678,000	2.1%	328,285	19.6%	313,924	14,361	5%
City Clerk	598,000	0.7%	101,796	17.0%	111,536	(9,740)	-9%
City Manager	2,582,000	3.2%	501,799	19.4%	523,126	(21,327)	-4%
Economic Development	184,000	0.2%	1,953	1.1%	33,381	(31,428)	-94%
Non Departmental	631,000	0.8%	46,117	7.3%	38,630	7,487	19%
Total General Government	5,880,000	7.3%	1,027,413	17.5%	1,094,923	(67,510)	-6%
Finance	2,346,000	2.9%	460,336	19.6%	466,669	(6,333)	-1%
Human Resources	1,424,000	1.8%	281,048	19.7%	213,307	67,741	32%
Total Administrative Services	3,770,000	4.7%	741,384	19.7%	679,976	61,408	9%
Fire	27,493,000	34.1%	6,148,160	22.4%	5,916,456	231,704	4%
Police	29,275,000	36.3%	6,220,526	21.2%	6,068,456	152,070	3%
Total Public Safety	56,768,000	70.3%	12,368,686	21.8%	11,984,912	383,774	3%
Recreation and Parks	2,371,000	2.9%	467,755	19.7%	434,367	33,388	8%
Public Works / Central Services	4,017,000	5.0%	736,669	18.3%	639,342	97,327	15%
Transfers to Other Funds	7,904,000	9.8%	1,917,246	24.3%	1,888,002	29,244	2%
Total Expenses	\$ 80,710,000	100.0%	\$ 17,259,153	21.4%	\$ 16,721,522	\$ 537,631	3%

City of Alameda, California
 FY15-16 YTD Capital and Maintenance Project Report
 Through September 30, 2015 (Unaudited)

Exhibit 3

*Includes Preliminary Rollover Amounts

Project Number	Description	Total Budget FY15-16*	Year to Date Expenses FY15-16	Remaining Budget FY15-16	% Expended and Encumbered
90356	Citywide Traffic Calming	35,586		35,586	-
904102	Park St Reconfiguration At Oak	3,008		3,008	-
90471	Storm Drain Pump Station Upgrades	1,380,017		1,380,017	-
90665	City Building Renovations	975,087	280,133	694,954	
90806	Audible Signal Poles	87,668		87,668	-
90807	Spartina Control	29,996	264	29,732	
90856	Shoreline Repairs	177,545		177,545	-
91004	Station Area (Bart/Fta)	1,175,557		1,175,557	-
91029	Park St Pedestrian Safety	273,894	235	273,659	
91033	Shoreline Repairs	404,392		404,392	-
91039	Estuary Crossing Shuttle	312,623		312,623	-
91135	Ballena Bridge Preventive Mtce	140,993		140,993	-
91136	Video Data Collection-Storm Drain	84,366		84,366	-
91137	Storm Drain Video Assessment	33,574		33,574	-
91158	Neptune Park Path	178,959		178,959	-
91162	Bay Farm Path Improvements	100,000		100,000	-
91163	LED In pavement Replace Lights	29,066		29,066	-
91170	Park Street Arterial Management	1,082,533		1,082,533	-
91171	Shoreline Drive Bike Lanes	31,097	38,076	(6,979)	
91204	Storm Drain Outfall	475,130		475,130	-
91214	Bayview WEIR	168,000		168,000	-
91215	Harbor Bay Lagoon Gate	67,804		67,804	-
91225	Audible Ped Signals	168,545		168,545	-
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	84,095		84,095	-
91308	Police Dept Duct/Vent	30,760		30,760	-
91309	Beltline Devt Ph 1 Design	2,000,000	45,290	1,954,710	2%
91320	Fire Sta 2 HVAC Ph 1	20,517		20,517	-
91321	Fleet Eye Wash Station	25,225		25,225	-
91322	Police Dept HVAC Ph 1	52,880		52,880	-
91337	Library Air Condition Unit	143,322	14,900	128,422	
91346	Golf Course Renovation	929,690		929,690	-
91347	Otis/Pacific Resurfacing	780,948		780,948	-
91402	Cross Alameda Trail	1,828,000	9,431	1,818,569	1%
91404	Marina Village Resurfacing	810		810	-
91405	Marina Village Pier Repair	470,703		470,703	-
91409	Central Ave Street Study	151,966	9,281	142,685	
91411	Alameda Pt Wayfinding Signage	30,185		30,185	-
91504	Accessibility Mod. Intersections	149,950		149,950	-
91601	Sidewalk Repair	1,500,000		1,500,000	-
91602	Urban Forest Management	750,000	19,058	730,942	3%
91605	Storm Drains	1,160,000	2,488	1,157,512	0%

City of Alameda, California
 FY15-16 YTD Capital and Maintenance Project Report
 Through September 30, 2015 (Unaudited)

Exhibit 3

*Includes Preliminary Rollover Amounts

Project Number	Description	Total Budget FY15-16*	Year to Date Expenses FY15-16	Remaining Budget FY15-16	% Expended and Encumbered
91606	Storm Water Pump Station	2,000,000		2,000,000	-
91607	Lagoons	175,000	1,125	173,875	1%
91608	Asset Mapping	105,000	556	104,444	1%
91609	City Buildings	165,000		165,000	-
91610	Pavement Management	5,000,000	971,938	4,028,062	19%
9161101	Bus Stops	30,000		30,000	-
9161102	Bike/Ped	479,000		479,000	-
9161103	Paratransit	466,000	20,957	445,043	4%
9161104	Estuary Crossing Shuttle	220,000	17,855	202,145	8%
9161105	WETA Main Street	130,000	3,006	126,994	2%
9161106	WETA Harbor Bay	118,000	2,663	115,337	2%
91612	Signals/Striping/Systems	913,000	43,332	869,668	5%
91614	Cross Alameda Trail	2,521,000		2,521,000	-
91615	Mecartney/Island Intersection	300,000		300,000	-
91616	Parking	375,000		375,000	-
9820134	Street Resurface FY 14/15	2,735,623	2,374	2,733,249	
904107	Sanitary Sewer Master Plan				-
9084515	Video Data Collection	167,869	25,714	142,155	
90909	Replace Lagoon Wall Sewer	829,296		829,296	-
91008	Sewer Pump Station Upgrades	5,772,452	9,252	5,763,200	
91009	Sewer Video Assessment	146,841		146,841	-
91014	Sewer Asset Management	11,397	1,249	10,148	
91603	Cyclic Sewer	5,659,000	48,082	5,610,918	1%
91604	Sewer Pump Stations	2,795,000	5,274	2,789,726	0%
91164	Sewer Point Repairs	133,553		133,553	-
9950212	Cyclic Sewer Ph 11	867,531		867,531	-
9950214	Cyclic Sewer Ph 12	328,055		328,055	-
Total Capital Projects		51,328,108	1,572,533	49,755,575	3%

Maintenance Projects

					-
54304108	Encroachment Monitor	252,000		252,000	-
5430463	Standards Design Upgrade	12,000		12,000	-
5430663	Sanitary Sewer Maintenance	83,657		83,657	-
5430669	Commission Disability Issues		10		
5430720	Small Item Moving	19,198		19,198	-
5430854	Traffic Operations	145,699		145,699	-
5430923	Bike Racks Various Locations	35,071		35,071	-
5431028	Alameda Beltline Prop Maintenance	91,233		91,233	-
5431159	AP Sewer Drain Upgrade	50,000		50,000	-
5438303	Beach Sand Replacement	40,000	24,930	15,070	62%
5438608	Repaint Traffic Sign	50,000		50,000	-
5438805	Doolittle Landfill Closure	117,000		117,000	-
5438924	Parking Meter Maintenance	73,583		73,583	-
5439434	Traffic Sign Controller Replacement	35,127		35,127	-

City of Alameda, California
 FY15-16 YTD Capital and Maintenance Project Report
 Through September 30, 2015 (Unaudited)

Exhibit 3

*Includes Preliminary Rollover Amounts

Project Number	Description	Total Budget FY15-16*	Year to Date Expenses FY15-16	Remaining Budget FY15-16	% Expended and Encumbered
	Total Annual Maintenance Projects	1,004,568	24,940	979,638	2%

Recreation & Park Projects

91003	Krusi Park	996,748		996,748	-
91207	Jackson Park Bandstand	87,811		87,811	-
91209	Harrison Center Kitchen	110,042		110,042	-
91310	Encinal Boat Ramp Design	383,000			
91311	Estuary Park Field Design	3,700,000	43,956	3,656,044	1%
91313	EHS/AHS Swim Centers Renovation	398,000		398,000	-
91334	Marina Village Park Renovation	575,937		575,937	-
91346	Chuck Corica Golf Course Renovation	929,690		929,690	-
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	-
91620	Park Light/Court Resurfacing	275,000			
91621	Playground Annual Replacement	400,000		400,000	-
	Total Recreation & Park Projects	8,756,228	43,956	8,054,272	1%

City of Alameda, California
FY15-16 YTD Fund Balance Report - All Funds
Through September 30, 2015 (Unaudited)

		FY15-16					FY14-15	FY15-16 Available Balance	
		Actual Revenue at	% of	Actual Expense at	% of	FY14-15 Net Change	Council Actions	FY15-16 Available Balance	
		FY14-15	9/30/2015	Budget	9/30/2015	Budget	9/30/2015	9/30/2015	
General Fund									
001	Available / 20% Policy Committed	27,721,042	10,117,129	12%	17,259,154	21%	(7,142,025)	(10,534,950)	10,044,067
	Economic Uncertainty	3,965,550					-	(505,050)	3,460,500
	OPEB Funding	3,000,000					-	3,000,000	6,000,000
	PERS Smoothing	-					-	3,043,000	3,043,000
	Other Commitments	-					-	4,997,000	4,997,000
	Non-spendable								
	Loans Receivable from AMP	2,200,000					-	-	2,200,000
	Deposit with ABAG	44,931					-	-	44,931
115	Housing	(817)	-	0%	4,245	NA	(4,245)	-	(5,062)
117	AMP	(534,958)	3,054,935	NA	2,545,494	NA	509,441	-	(25,517)
Total General Fund		36,395,748	13,172,064	16%	19,808,893	25%	(6,636,829)	-	29,758,919
Special Revenue Funds									
161	Police/Fire Const. Impact Fee	233,900	6,362	3%	-	0%	6,362	-	240,262
164	Construction Improvement Tax	1,703,708	179,994	45%	-	0%	179,994	-	1,883,702
209	Community Development	770,345	1,001,382	22%	829,353	18%	172,029	-	942,374
210	Alameda Free Library	1,623,377	610,590	15%	843,832	21%	(233,242)	-	1,390,135
210.1	Library Memorial	244,549	13,245	NA	2,357	3%	10,888	-	255,437
210.2	Adult Literacy	6,400	17,989	60%	3,640	13%	14,349	-	20,749
	Subtotal	4,582,279	1,829,562	19%	1,679,182	17%	150,380	-	4,732,659
211	Gas Tax	3,601,782	330,887	20%	131,896	5%	198,991	-	3,800,773
215	County Measure B	647,860	-	0%	874	0%	(874)	-	646,986
215.1	Measure B - Local Streets & Roads	2,851,612	-	0%	3,267	0%	(3,267)	-	2,848,345
215.11	Measure BB - Local Streets & Roads	316,897	-	0%	-	0%	-	-	316,897
215.2	Measure B - Bicycle & Ped Improv.	36,337	-	0%	26	0%	(26)	-	36,311
215.21	Measure BB - Bicycle & Ped Improv.	36,497	-	0%	-	0%	-	-	36,497
215.4	Measure B - Paratransit	191,876	-	0%	201	0%	(201)	-	191,675
215.41	Measure BB - Paratransit	35,813	-	0%	-	0%	-	-	35,813
	Subtotal	7,718,674	330,887	6%	136,264	2%	194,623	-	7,913,297
216	Tidelands	2,653,126	132,182	16%	133,653	11%	(1,471)	-	2,651,655
218	State COPS	-	232,680	NA	118,433	72%	114,247	-	114,247
218.52	OTS Avoid the 21 (DUI)	-	-	0%	-	0%	-	-	-
218.701	Abandoned Vehicle Abatement	12,655	24,556	18%	23,349	20%	1,207	-	13,862
	Subtotal	2,665,781	389,418	35%	275,435	19%	113,983	-	2,779,764
219	Narcotics Asset Seizure	(14,057)	-	0%	1,709	NA	(1,709)	-	(15,766)
220	Fire Grants	11,675	556,532	68%	15,799	2%	540,733	-	552,408

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		FY15-16					FY14-15	FY15-16 Available Balance	
		Actual Revenue at	% of	Actual Expense at	% of	FY14-15 Net Change	Council Actions	FY15-16 Available Balance	
		FY14-15	9/30/2015	Budget	9/30/2015	Budget	9/30/2015	9/30/2015	
221	Dwelling Unit	501,386	-	0%	58,251	31%	(58,251)	-	443,135
222	Cable Franchise Operation	-	11,334	NA	-	0%	11,334	-	11,334
223	Parking In-Lieu	33	-	0%	-	0%	-	-	33
224	Parking Meter	3,076,444	276,966	21%	139,086	8%	137,880	-	3,214,324
224.1	Civic Center Garage	28,312	46,767	6%	60,792	8%	(14,025)	-	14,287
	Subtotal	3,603,793	891,599	31%	275,637	8%	615,962	-	4,219,755
225	TSM/TDM	98,060	-	0%	132	1%	(132)	-	97,928
226	Citywide Pavement Restoration	54,535	-	0%	74	NA	(74)	-	54,461
227	Commercial Revitalization	1,249,327	8,704	3%	35,763	11%	(27,059)	-	1,222,268
227.1	Theatre/Parking Structure Project	461,559	89,135	24%	-	0%	89,135	-	550,694
	Subtotal	1,863,481	97,839	15%	35,969	5%	61,870	-	1,925,351
228	Housing In-Lieu	561,213	130,398	NA	4,820	8%	125,578	-	686,791
235	Home	-	-	0%	1,525	1%	(1,525)	-	(1,525)
236	CDBG	-	42,327	4%	151,069	13%	(108,742)	-	(108,742)
248	Home Repayment	646	-	0%	1	0%	(1)	-	645
249	Rehab CDBG Housing Loan Prog.	372,853	45,176	30%	33,010	22%	12,166	-	385,019
256	FISC Lease Revenue	3,698,972	260,855	26%	122,013	13%	138,842	-	3,837,814
256.3	FISC / Catellus Alameda Landing	(411,968)	3,640	2%	49,582	27%	(45,942)	-	(457,910)
	Subtotal	4,221,716	482,396	18%	362,020	13%	120,376	-	4,342,092
259	Vehicle Registration AB434	47,491	-	0%	64	NA	(64)	-	47,427
266	Affordable Housing	450,890	15,986	11%	23,024	6%	(7,038)	-	443,852
267	Human Services	20,741	12,721	19%	18,073	27%	(5,352)	-	15,389
268	Lead	8,288	-	0%	-	0%	-	-	8,288
270	Solid Waste Surcharge	1,132,089	30,056	17%	27,984	7%	2,072	-	1,134,161
273	Curbside Recycling	175,758	-	0%	237	NA	(237)	-	175,521
274	Waste Reduction Surcharge	1,437,039	16,464	5%	46,841	12%	(30,377)	-	1,406,662
274.1	City Waste Management Program	1,730,277	69,993	20%	103,446	14%	(33,453)	-	1,696,824
	Subtotal	5,002,573	145,220	14%	219,669	11%	(74,449)	-	4,928,124
275.1	Island City Maint 84-2 Z1	37,826	-	0%	108	2%	(108)	-	37,718
275.2	Island City Maint 84-2 Z2	23,059	-	0%	505	NA	(505)	-	22,554
275.3	Island City Maint 84-2 Z3	18,913	-	0%	463	NA	(463)	-	18,450
275.4	Island City Maint 84-2 Z4	8,110	-	0%	8,737	14%	(8,737)	-	(627)
275.5	Island City Maint 84-2 Z5	489,994	6,250	1%	103,121	10%	(96,871)	-	393,123
275.6	Island City Maint 84-2 Z6	901,197	-	0%	43,011	6%	(43,011)	-	858,186
275.8	Island City Maint 84-2 Z6	-	-	0%	5,636	10%	(5,636)	-	(5,636)

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		FY15-16					FY14-15	FY15-16 Available Balance	
		Actual Revenue at	% of	Actual Expense at	% of	FY14-15 Net Change	Council Actions	FY15-16 Available Balance	
		FY14-15	9/30/2015	Budget	9/30/2015	Budget	9/30/2015	9/30/2015	
275.7	Island City Maint 84-2 Z7	91,857	626	7%	114	1%	512	-	92,369
	Subtotal	1,570,956	6,876	0%	161,695	8%	(154,819)	-	1,416,137
276	Marina Cove Maint Dist 01-1	167,914	-	0%	23,556	12%	(23,556)	-	144,358
276.1	Reserve Marina Cove 01-01	217,006	-	0%	293.00	NA	(293)	-	216,713
	Subtotal	384,920	-	0%	23,849	13%	(23,849)	-	361,071
277	Alameda Landing Muni	207,620	-	0%	5,814	48%	(5,814)	-	201,806
278	Bayport Municipal Svc Dist 03-1	2,645,260	-	0%	63,229	11%	(63,229)	-	2,582,031
279	Maintenance AD Administration	158,302	37,851	25%	31,444	19%	6,407	-	164,709
280	Recreation Fund	1,784,759	989,633	24%	1,064,001	24%	(74,368)	-	1,710,391
280.1	Mastick Sr. Center Trust	768,031	-	0%	1,036	5%	(1,036)	-	766,995
280.2	Mastick Advisory Board	593,805	42,496	20%	19,237	5%	23,259	-	617,064
280.5	Golf Course	(240,608)	43,930	16%	22,509	7%	21,421	-	(219,187)
	Subtotal	5,917,169	1,113,910	20%	1,207,270	20%	(93,360)	-	5,823,809
362	CFD 13-1 Alameda Landing	145,836	-	0%	1,561	0%	(1,561)	-	144,275
285	Public Art	83,806	-	0%	1,190	40%	(1,190)	-	82,616
286	Historical Advisory Board	10,723	-	0%	14	NA	(14)	-	10,709
287	Transportation Services	26,139	-	0%	2,612	NA	(2,612)	-	23,527
288	Vehicle Registration Fee	713,245	-	0%	883	0%	(883)	-	712,362
814	Adam Street House	352,880	-	0%	476	NA	(476)	-	352,404
858	Alameda Reuse & Redevelop	3,886,372	3,139,526	26%	2,067,736	16%	1,071,790	-	4,958,162
876	Dike Maintenance	353,051	-	0%	476	NA	(476)	-	352,575
FEMA11	FEMA 2011	700	-	0%	-	0%	-	-	700
	Subtotal	5,426,916	3,139,526	25%	2,073,387	15%	1,066,139	-	6,493,055
Total Special Revenue Funds		43,104,094	8,427,233	19%	6,451,938	13%	1,975,295	-	45,079,389

Capital Project Funds

310	Capital Improvement Project	6,635,925	-	0%	1,946,940	6%	(1,946,940)	-	4,688,985
310.05	CIP Administration	(296,449)	89,904	3%	463,195	15%	(373,291)	-	(669,740)
310.1	FISC Catellus Traffic Fee	180,099	-	0%	243	NA	(243)	-	179,856
310.2	Capital Improv. Project	265,113	-	0%	358	NA	(358)	-	264,755
	Subtotal	6,784,688	89,904	0%	2,410,736	7%	(2,320,832)	-	4,463,856
312	Marina Village AD 89-1	1,979,031	-	0%	4,032	0%	(4,032)	-	1,974,999
313	Harbor Bay AD 92-1	370,726	-	0%	1,130	1%	(1,130)	-	369,596
317	Library Construction	17,779	-	0%	24	NA	(24)	-	17,755
318	Open Space Improvement	423,061	18,195	51%	-	0%	18,195	-	441,256

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		FY15-16				FY14-15	FY14-15	FY15-16	
		Actual Revenue	% of	Actual	% of	Net Change	Council	Available	
		at	Budget	Expense at	Budget	9/30/2015	Actions	Balance	
		FY14-15	9/30/2015	9/30/2015	9/30/2015	9/30/2015		9/30/2015	
318.1	Open Space Maintenance	131,774	3,141	21%	-	0%	3,141	-	134,915
319	Emergency Operation Center	3,735,033	15,308	3%	16,470	21%	(1,162)	-	3,733,871
	Subtotal	6,657,404	36,644	6%	21,656	1%	14,988	-	6,672,392
340.11	CDF-WE Traffic Safety	1,558,958	31,232	17%	-	0%	31,232	-	1,590,190
340.12	CDF-WE Parks & Recreation	1,143,081	59,517	29%	-	0%	59,517	-	1,202,598
340.13	CDF-WE Public Facilities	155,148	13,557	27%	-	0%	13,557	-	168,705
340.14	CDF-WE Public Safety	143,043	1,734	6%	-	0%	1,734	-	144,777
	Subtotal	3,000,230	106,040	23%	-	0%	106,040	-	3,106,270
350	Transportation Improvement	2,091,678	51,867	11%	129,194	15%	(77,327)	-	2,014,351
351	Urban Runoff	6,309,181	13,320	1%	474,887	9%	(461,567)	-	5,847,614
	Subtotal	8,400,859	65,187	2%	604,081	10%	(538,894)	-	7,861,965
Total Capital Project Funds		24,843,181	297,775	1%	3,036,473	7%	(2,738,698)	-	22,104,483
Debt Service Funds									
421	Library Bond 2003	-	-	0%	-	0%	-	-	-
421.1	2013 Library GO Bonds	701,970	25,931	3%	-	0%	25,931	-	727,901
422	HUD 108	320,088	-	0%	406,867	73%	(406,867)	-	(86,779)
423	2008 Refin Project COP	13,752	63,483	10%	1,905	0%	61,578	-	75,330
464.1	2013 City Hall COPS	91,500	197,878	25%	-	0%	197,878	-	289,378
468	2003 Base Reuse Revenue Bond	2,834	-	0%	1,965	0%	(1,965)	-	869
Total Debt Service Funds		1,130,144	287,292	9%	410,737	14%	(123,445)	-	1,006,699

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		FY15-16					FY14-15	Council	FY15-16
		Actual Revenue	% of	Actual	% of	FY14-15	Actions	Available	
		at	Budget	Expense at	Budget	Net Change		Balance	
		FY14-15	9/30/2015	9/30/2015		9/30/2015		9/30/2015	

Sewer / Enterprise Funds

602	Sewer Service	24,944,651	-	0%	719,030	5%	(719,030)	-	24,225,621
602.1	Sewer Replacement Fund	3,190,542	-	0%	4,307	NA	(4,307)	-	3,186,235
602.2	2012 Sewer Revenue Bond	2,073,186	19	0%	505,784	8%	(505,765)	-	1,567,421
Total Sewer / Enterprise Funds		30,208,379	19	0%	1,229,121	6%	(1,229,102)	-	28,979,277

Internal Service Funds

701	Equipment Replacement	3,753,419	409,719	25%	258,831	11%	150,888	-	3,904,307
701.5	Cable Equipment Replacement	460,277	-	0%	2,266	3%	(2,266)	-	458,011
702	Central Stores	85,238	-	0%	115	NA	(115)	-	85,123
703	Fleet Maintenance	120,909	-	0%	163	NA	(163)	-	120,746
704	Technology Services	1,961,273	52,336	23%	132	0%	52,204	-	2,013,477
706	Facility Maintenance	2,456,819	194,603	24%	1,713	0%	192,890	-	2,649,709
Subtotal		8,837,935	656,658	23%	263,220	7%	393,438	-	9,231,373
711	Workers' Comp Self Insurance	5,809,066	765,858	25%	846,793	28%	(80,935)	-	5,728,131
712	Risk Management	3,151,310	474,969	24%	569,560	25%	(94,591)	-	3,056,719
715	Unemployment Insurance	565,398	24,427	23%	2,388	1%	22,039	-	587,437
720	OPEB	2,958,155	984,574	25%	719,455	13%	265,119	-	3,223,274
720.1	OPEB AMP	18,486	4,809	8%	20,434	35%	(15,625)	-	2,861
720.5	Vacation Payoff	2,544,925	62,499	24%	-	0%	62,499	-	2,607,424
Subtotal		15,047,340	2,317,136	25%	2,158,630	19%	158,506	-	15,205,846
Total Internal Service Funds		23,885,275	2,973,794	24%	2,421,850	16%	551,944	-	24,437,219

Trust & Agency Funds

801	Police/Fire Pension 1079	134,099	461,250	25%	435,507	24%	25,743	-	159,842
802	Police/Fire Pension 1082	1,101	12,249	25%	11,864	24%	385	-	1,486
820	West Lagoon Homeowners	-	-	0%	-	0%	-	-	-
823	Waste Management JRRRC	-	-	0%	-	0%	-	-	-
824	Mastick Senior Center	-	-	0%	-	0%	-	-	-
208	Debt Svc Marina Cove AD 89-1	754,084	-	0%	-	0%	-	-	754,084
835	1998 Harbor Bay Bonds	885,954	-	0%	1,196	NA	(1,196)	-	884,758
832	Debt Svc for 312 89-1	-	-	0%	235	NA	(235)	-	(235)
836	1999 Revenue Bond Debt (Marina Cv)	-	-	0%	-	0%	-	-	-
860	Debt Service - AD CFD # 1	2,482,945	-	0%	22,754	1%	(22,754)	-	2,460,191
861	Debt Service - AD CFD # 2	122,404	-	0%	165.00	NA	(165)	-	122,239
862	Alameda Landing CFD 13-1	-	-	0%	-	0%	-	-	-

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	FY15-16						Council Actions	FY15-16 Available Balance 9/30/2015
	Actual Revenue at		% of Budget	Actual Expense at		FY14-15 Net Change 9/30/2015		
	FY14-15	9/30/2015		9/30/2015	% of Budget			
Total Trust & Agency Funds	4,380,587	473,499	14%	471,721	14%	1,778	-	4,382,365
GRAND TOTAL FOR CITY	163,947,408	25,631,676	12%	33,830,733	15%	(8,199,057)	-	155,748,351
SUCCESSOR AGENCY FUNDS:								
207 RPTFF Distribution Fund	-	-	0%	-	0%	-	-	-
207.1 Trust Fund Bayport	-	-	0%	-	0%	-	-	-
207.2 Trust Fund Admin	249,939	-	0%	25,031	13%	(25,031)	-	224,908
207.3 Trust Fund Non-Housing	2,104,739	30,147	1%	690,622	14%	(660,475)	-	1,444,264
207.4 Trust Fund Unspent Bond Proceed	1	-	0%	-	0%	-	-	1
207.5 Future Labor Obligations	112	-	0%	-	0%	-	-	112
207.6 DS-BWIP 2003 TAB	1	-	0%	-	0%	-	-	1
207.7 DS 2003 TAB	1	-	0%	-	0%	-	-	1
207.8 2014 A CIC Tax Exempt Bonds	(26,038,255)	-	0%	1,362	0%	(1,362)	-	(26,039,617)
207.9 2014 B CIC Taxable Bonds	(22,253,627)	-	0%	3,797	0%	(3,797)	-	(22,257,424)
Total Non Housing	(45,937,089)	30,147	0%	720,812	3%	(690,665)	-	(46,627,754)
208 CIC HSG Trust	-	-	0%	-	0%	-	-	-
207.10 DS 2011 Hsg Bond, Formerly Fd 208.2	(8,186,670)	-	0%	1,793	0%	(1,793)	-	(8,188,463)
Total Housing	(8,186,670)	-	0%	1,793	0%	(1,793)	-	(8,188,463)
Total Successor Agency	(54,123,759)	30,147	0%	722,605	3%	(692,458)	-	(54,816,217)