

Note 9 - Pension Plans (Continued)

B. Police and Fire Pension Plans

The City sponsors and administers two single employer defined benefit retirement plans for its police and fire department retirees. Police and fire employees who entered service before 1953 participate in Plan 1079, a closed plan consisting of 28 participants, all of whom are retired employees or beneficiaries. Employees with twenty-five or more years of service receive monthly pension benefits equal to one-half the monthly salary paid to current City employees of the rank held by the retiree one year prior to the date of retirement. Employees retired after ten, but before twenty-five years of service receive monthly pension benefits in the proportion that the number of service years bears to twenty-five. Qualified surviving spouses receive the retirees' monthly pension benefits for life. Upon remarriage, the qualified surviving spouse receives one-half of the retiree's monthly pension benefits. Employees who became disabled from service-related causes receive monthly pension benefits equal to one-half the monthly salary paid to current City employees of the rank held by the disabled employee on the date of their disability, reduced by any workers' compensation benefits received.

Plan 1082 is a closed plan consisting of two retired employees who receive monthly pension benefits of \$1,466 and \$2,335, respectively, adjusted annually by a maximum of 2% per year cost-of-living adjustment. Upon the death of a retiree, the qualified spouse receives one-half of the retiree's monthly pension benefit for life or until remarriage.

C. Funding Policy and Actuarial Methods

Plans 1079 and 1082 did not have allocated assets as of June 30, 2014. The City's policy is to fund the plans on a pay-as-you-go basis.

The actuarial method used to determine the liabilities were calculated using the Unit Credit Funding Method. The Actuarial Accrued Liability and the Actuarial Present Value of Benefits being paid were determined by multiplying the accrued pension benefits by present value cost of factors based on the applicable actuarial assumptions. Future cost-of-living increases are included in the calculation of the Actuarial Accrued Liability, but not the Actuarial Value of Benefits being paid.

D. Annual Pension Cost

Governmental Accounting Standards Board Statement No. 27 requires the City to determine the plans' annual pension cost based on the most recent actuarial valuation. The annual pension cost equals the plan's annual required contribution, adjusted for historical differences between the annual required contribution and amounts contributed. The actuary has determined the City's annual required contribution as the greater of (a) a 15-year amortization of the unfunded actuarial liability, or (b) actual benefit payments made for the year.

Note 9 - Pension Plans (Continued)

The annual required contribution was determined by an actuarial valuation dated January 1, 2013, using the projected unit credit actuarial cost method. The actuarial assumptions were as follows:

Assumptions

Funding Policy	-- Pay-as-you-go
Interest Rate	-- 4.0%
	-- Net of expenses
	-- Assets in City investments
CPI Increase (Plan 1082)	-- 2%
Salary Increase (Plan 1079)	-- 2%
Mortality	-- CalPERS 1997-2007 Experience Study
	-- Scale AA

The City accounts for the Net Pension Obligation on an accrual basis. During the fiscal year ended June 30, 2014, the City recorded a Net Pension Obligation under the Governmental Activities on the Statement of Net Position as follows:

	<u>Plan 1079</u> <u>(000's omitted)</u>	<u>Plan 1082</u> <u>(000's omitted)</u>	<u>Total</u> <u>(000's omitted)</u>
Annual Required Contribution (ARC)	\$1,815	\$78	\$1,893
Interest on Net Pension Obligation	11	11	22
Amortization of Net Pension Obligation	<u>(25)</u>	<u>(24)</u>	<u>(49)</u>
Annual Pension Cost	1,801	65	1,866
Contributions	<u>1,815</u>	<u>45</u>	<u>1,860</u>
(Decrease) Increase in Net OPEB obligations	(14)	20	6
Net Pension Obligation at June 30, 2013	<u>266</u>	<u>292</u>	<u>558</u>
Net Pension Obligation at June 30, 2014	<u><u>\$252</u></u>	<u><u>\$312</u></u>	<u><u>\$564</u></u>

Note 9 - Pension Plans (Continued)

Trend Information - Plans 1079 and 1082

The following tables provide three years of historical information of the Annual Pension Cost:

Plan 1079:

Fiscal Year Ending	Annual Pension Cost (APC) (000's omitted)	Percentage of APC Contributed	Net Pension Obligation (000's omitted)
6/30/2012	\$1,900	101%	\$294
6/30/2013	1,801	101%	280
6/30/2014	1,801	101%	252

Plan 1082:

Fiscal Year Ending	Annual Pension Cost (APC) (000's omitted)	Percentage of APC Contributed	Net Pension Obligation (000's omitted)
6/30/2012	\$62	69%	\$272
6/30/2013	65	69%	292
6/30/2014	65	69%	312

SCHEDULE OF FUNDING PROGRESS

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability	Unfunded Actuarial Accrued Liability	Funded Ratio	Covered Payroll	UAAL as a % of Covered Payroll
Plan 1079						
6/30/2010	\$0	\$19,424,000	\$19,424,000	0%	N/A	N/A
1/1/2011	0	14,141,000	14,141,000	0%	N/A	N/A
1/1/2013	0	12,755,000	12,755,000	0%	N/A	N/A
Plan 1082						
6/30/2010	\$0	\$817,000	\$817,000	0%	N/A	N/A
1/1/2011	0	812,000	812,000	0%	N/A	N/A
1/1/2013	0	887,000	887,000	0%	N/A	N/A

Audited financial statements are available from the City of Alameda at 2263 Santa Clara Avenue, Room 220, Alameda, California 94501.

Note 9 - Pension Plans (Continued)

E. Other Retirement Systems

The Omnibus Budget Reconciliation Act of 1990 (OBRA) mandates that public sector employees who are not members of their employer's existing retirement system as of January 1, 1992, be covered by either Social Security or an alternative plan. Effective January 1, 1995, the City contracted with the Public Agency Retirement System (PARS), to maintain a defined contribution plan. This Plan covers part-time, seasonal and temporary employees as well as all employees not covered by another retirement system. All eligible employees, covered by the Plan, are fully vested. Employer liabilities are limited to the amount of current contributions. The City is responsible for determining the provisions of the Plan, directing distributions, and establishing investment policy for the Plan assets.

Under PARS, employees contribute 6% and the City contributes 1.5% of the employee's salary each pay period. For the fiscal year ending June 30, 2014, total contributions of \$168,918 were made based on a total amount of covered compensation of \$2,815,305.

One of the City's part-time employees elected to be covered under Social Security, which requires these employees and the City to each contribute 6.2% of the employees' pay. Total contributions to Social Security during the year ended June 30, 2014, amounted to \$1,594, of which the City paid 50%.

Effective May 3, 2001 the City adopted the PARS Retirement Enhancement Plan for Council-appointed employees as of that date, and the PARS Excess Benefit Plan for two Council-appointed employees as of that date as part of the City Retirement Program. Under the Enhancement Plan, specific appointed employees will be entitled to receive retirement benefits of 3% at age 55, as well as medical and disability benefits upon retirement.

Note 10 – Post Employment Health Care Benefits

The City provides medical and dental benefits to retirees as specified below under the City of Alameda Other Post Employment Benefit Plan, offered by California Public Employee Retirements Systems (CALPERS), an agent multiple-employer defined benefit healthcare plan. The City is responsible for establishing and amending the funding policy of the Plan. As of January 1, 2011, the latest actuarial study available, there were 463 employees active, 331 employees retired, and 184 employees who are retired but choose not to receive benefits for a total of 978 participants in the Plan.

Separately issued financial statements are available from CALPERS at P.O. Box 942709, Sacramento, CA 94229-2709.

Eligibility Requirements

In order to be eligible for these benefits, an employee must retire directly from the City under CalPERS. They also must be at least 50 years old when they retire and have five years of CalPERS service or disability credits.

Eligible Miscellaneous Employees (including non sworn public safety employees)

The City will pay the Public Employees' Medical and Hospital Care Act (PEHMCA) minimum employer contribution on their behalf, which is \$119 per month for 2014. These employees receive no other post-employment benefits from the City.

Sworn Public Safety Employees

A. *Hired before July 1, 1995 and Retired Before January 1, 2011*

If the employee had 15 years or more experience with the City as part of the Alameda Police Officers Association (APOA), the City pays the health care and dental premiums based upon the City's health employer rate for the employee and their spouse, in addition to the PEHMCA monthly premium discussed above.

If the employee had less than 15 years of experience with APOA, the City only pays the PEHMCA premium.

B. *Hired after July 1, 1995 and Retired Before January 1, 2011*

If the employee had 20 years or more experience with the City as part of APOA and the Alameda Police Managers Association (APMA), the City pays the health care and dental premiums based upon the City's health employer rate for the employee and their spouse, in addition to the PEHMCA monthly premium discussed above.

If the employee had less than 20 years of experience with APOA and APMA, the City only pays the PEHMCA premium.

Note 10 – Post Employment Health Care Benefits (Continued)

C. *Hired before June 7, 2011 and Retired after January 1, 2011*

If the employee had 5 years or more experience with the City, the City pays the healthcare based upon the higher of City's health employer rate for Kaiser or Blue Shield Bay Area, as well as dental premiums for the employee and their spouse, in addition to the PEHMCA monthly premium discussed above.

If the employee had less than 5 years of experience with the City, the City only pays the PEHMCA premium.

D. *Hired after June 7, 2011 and Retired after January 1, 2011*

If the employee had 10 years or more experience with the City, the City pays the health care based upon the higher of City's health employer rate for Kaiser or Blue Shield Bay Area for the employee only, as well as dental premiums for the employee and their spouse, in addition to the PEHMCA monthly premium discussed above.

If the employee had less than 10 years of experience with the City, the City only pays the PEHMCA premium.

Funding Policy and Actuarial Assumptions

The annual required contribution (ARC) was determined as part of a January 1, 2013 actuarial valuation using the entry age normal actuarial cost method. This is a projected benefit cost method, which takes into account those benefits that are expected to be earned in the future as well as those already accrued.

The actuarial assumptions included (a) 4.0% investment rate of return; (b) a healthcare trend of declining annual increases ranging from 8.3% in 2014 to 5% or years starting 2021, (c) general inflation rate of 3%, and (d) project aggregate payroll increase of 3.25%. The actuarial methods and assumptions used include techniques that "smooth" the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets. Actuarial calculations reflect a long-term perspective and actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to revision at least biannually, as results are compared to past expectations and new estimates are made about the future. The City's OPEB unfunded actuarial accrued liability as of June 30, 2014, is being amortized using a 26-year closed amortization period. Assumption changes, plan changes and gains or losses are being amortized using a 15-year closed period.

Note 10 – Post Employment Health Care Benefits (Continued)

The City accounts for the OPEB Obligation on an accrual basis. During the fiscal year ended June 30, 2014, the City recorded a Net OPEB Obligation under the Governmental Activities on the Statement of Net Position, representing the difference between the ARC and actual contributions, as presented below:

Annual Required Contribution (ARC)	\$8,472,000
Interest on Net OPEB Obligation	812,000
Adjustment to ARC	<u>(1,683,000)</u>
Annual OPEB Cost	7,601,000
Contributions made	<u>(2,583,547)</u>
(Decrease) increase in net OPEB obligations	5,017,453
Net OPEB obligation at June 30, 2013	<u>21,626,000</u>
Net OPEB obligation at June 30, 2014	<u>\$26,643,453</u>
Percentage of ARC Contributed	<u>34%</u>

The Plan's annual OPEB cost and actual contributions for fiscal years ended June 30, 2012, 2013, 2014 are set forth below:

Fiscal Year	Annual OPEB Cost	Actual Payments	Percentage Of Annual OPEB Cost Paid	Net OPEB Obligation (Asset)
6/30/2012	\$7,340,000	\$2,424,959	33%	\$16,635,574
6/30/2013	7,650,115	2,659,689	35%	21,626,000
6/30/2014	7,601,000	2,583,547	34%	26,643,453

As of June 30, 2014, approximately 515 participants were eligible to receive benefits.

The schedule of funding progress presents trend information about whether the actuarial value of plan assets is increasing or decreasing relative to the actuarial accrued liability for benefits. Trend data from the most recent available actuarial studies is presented below:

Actuarial Valuation Date	Actuarial Value of Assets (A)	Entry Age Actuarial Accrued Liability (B)	Overfunded (Underfunded) Actuarial Accrued Liability (A – B)	Funded Ratio (A/B)	Covered Payroll (C)	Overfunded (Underfunded) Actuarial Liability as Percentage of Covered Payroll [(A – B)/C]
1/1/2009	\$0	\$75,850,000	(\$75,850,000)	0.00%	\$59,678,000	(127.1%)
1/1/2011	0	86,416,000	(86,416,000)	0.00%	47,314,000	(182.6%)
1/1/2013	0	91,172,000	(91,172,000)	0.00%	42,055,000	(216.8%)

Note 11 - Risk Management

The City and Alameda Municipal Power manage risk by participating in the public entity risk pools described below and by retaining certain risks.

Public entity risk pools are formally organized and separate entities established under the Joint Exercise of Powers Act of the State of California. As separate legal entities, those entities exercise full powers and authorities within the scope of the related Joint Powers Agreements, including the preparation of annual budgets, accountability for all funds, the power to make and execute contracts and the right to sue and be sued. Each risk pool is governed by a board consisting of representatives from member municipalities. Each board controls the operations of the respective risk pool, including selection of management and approval of operating budgets, independent of any influence by member municipalities beyond their representation on that board. Obligations and liabilities of these risk pools are not the City's responsibility.

A. Risk Coverage

The City and Alameda Municipal Power are members of the California Joint Powers Risk Management Authority (CJPRMA), which covers general liability claims. The City and Alameda Municipal Power have self-insured retention of \$500,000 per claim. Once the self-insured retention is met, CJPRMA becomes responsible for payment of all claims up to the limit. During the fiscal year ended June 30, 2014, the City contributed \$486,255 for coverage during the current year.

The City and Alameda Municipal Power are members of the Local Agency Workers' Compensation Excess Joint Powers Authority (LAWCX) which covers workers' compensation claims up to statutory limits. The City and Alameda Municipal Power have self-insured retention of up to \$350,000 per claim. During the fiscal year ended June 30, 2014, the City and Alameda Municipal Power contributed \$454,376 and \$73,393 respectively, for current year coverage.

Note 11 - Risk Management (Continued)

The following types of loss risks are covered by the above authorities under the terms of their respective joint-powers agreements and through commercial insurance policies as follows:

Type of Coverage	Coverage Limits	
	City	Alameda Municipal Power
Liability	\$40,000,000	\$40,000,000
Auto - Physical damage	\$5,000,000	Actual cash value
Workers' Compensation	Statutory	Statutory w/ \$5,000,000 in Employer's Liability
All Risk Fire & Property except earthquake and flood	Replacement Cost	Replacement Cost
Boiler & Machinery	\$21,250,000	Replacement Cost
Computer Software	N/A	Self-Insured
Terrorism	\$10,000,000	\$10,000,000
Vessel	\$1,000,000	N/A

B. Insurance Internal Service Funds

The Governmental Accounting Standards Board (GASB) requires municipalities to record their liability for uninsured claims and to reflect the current portion of this liability as an expenditure in their financial statements. As discussed above, the City has coverage for such claims, but it has retained the risk for the deductible, or uninsured portion of these claims.

The City's liability for uninsured general liability claims, including claims incurred but not reported, is reported in the City's Risk Management Insurance Internal Service Fund. The liability is based on an independent actuarial study prepared annually and was computed as follows for the years ended June 30:

	2014	2013
Beginning balance	\$1,961,804	\$1,515,654
Liability for current fiscal year claims	(317,530)	476,226
Increase (decrease) in estimated liability for prior year claims	646,124	(8,640)
Claims paid in current year	(55,020)	(21,436)
Ending balance	<u>\$2,235,378</u>	<u>\$1,961,804</u>
Current portion	<u>\$55,020</u>	<u>\$21,436</u>

Note 11 - Risk Management (Continued)

The change in the Workers' Compensation Insurance Internal Service Fund's claims liability, including claims incurred but not reported, as estimated by the City's Risk Manager, is based on historical trend information provided by its third party administrators and was computed as follows at June 30:

	2014	2013
Beginning balance	\$7,466,404	\$6,967,226
Liability for current fiscal year claims	736,680	1,076,773
Increase (decrease) in estimated liability for prior year claims	3,579,144	2,991,993
Claims paid in current year	(4,125,285)	(3,569,588)
Ending balance	<u>\$7,656,943</u>	<u>\$7,466,404</u>
Current portion	<u>\$4,125,285</u>	<u>\$3,569,588</u>

The City's claims settlements have not exceeded insurance coverage for the past three fiscal years.

Note 12 – Alameda Municipal Power Joint Ventures

A. General

AMP participates in joint ventures through Joint Powers Authorities (JPAs) established under the Joint Exercise of Powers Act of the State of California. As separate legal entities, these JPAs exercise full powers and authorities within the scope of the related Joint Powers Agreement, including the preparation of annual budgets, accountability for all funds, the power to make and execute contracts and the right to sue and be sued. Obligations and liabilities of the JPAs are not those of AMP and the other participating entities unless assumed by them.

Each JPA is governed by a board consisting of representatives from each member agency. Each board controls the operations of its respective JPA, including selection of management and approval of operating budgets, independent of any influence by member agencies beyond their representation on the board.

AMP is a member of NCPA, a joint powers agency which operates under a joint powers agreement among 14 public agencies. The purpose of NCPA is to use the combined strength of its members to purchase, generate, sell and interchange electric energy and capacity through the acquisition and use of electrical generation and transmission facilities, as well as to optimize the use of those facilities and the member's position in the industry. Each agency member has agreed to fund a pro rata share of certain assessments by NCPA and certain members have entered into take-or-pay power supply contracts with NCPA. While NCPA is governed by its members, none of its obligations are those of its members unless expressly assumed by them.

Amounts paid by AMP, net of refunds to NCPA during the years ended June 30, 2014 and 2013 for purchased power were, \$28,196,783 and \$28,544,844, respectively. Additionally, purchased power was reduced by a refund of \$1,182,226 and \$1,276,447 for power exchange distribution and budget settlement monies returned to the NCPA General Operating Reserve (GOR), for the fiscal year ended June 30, 2014 and 2013, respectively.

Note 12 – Alameda Municipal Power Joint Ventures (Continued)

AMP receives no income from NCPA, and does not participate in all of its projects. Further, NCPA does not measure or determine AMP's equity in NCPA as a whole. NCPA reports only AMP's share of its General Operating Reserve, comprised of cash and investments, and AMP's share of those projects in which AMP is a participant. These amounts are reflected in the financial statements as share of Certain NCPA Projects and Reserve.

These changes in AMP's share in NCPA projects and reserve are set forth below:

	Fiscal Year Ended June 30	
	2014	2013
Beginning balance	\$19,506,298	\$16,782,759
Increase in equity in NCPA projects	479,018	2,723,539
Ending balance	<u>\$19,985,316</u>	<u>\$19,506,298</u>

AMP's interest in NCPA Projects and Reserve, as computed by NCPA, is set forth below:

	June 30	
	2014	2013
General Operating Reserve	\$16,321,226	\$15,551,397
Purchased Power & Transmission	20,236	23,131
Share of Scheduling Coordination Balancing Account	1,589,028	1,504,318
Share of Congestion Revenue Rights (CRR)	150,859	150,859
Associated Member Services	100,705	93,713
Market Purchase Program (MPP) Deposit	470,000	
Alameda Municipal Power's share of NCPA Power Projects:		
Geothermal Projects/Power Line	893,283	1,573,700
Calaveras Hydroelectric Project	608,615	734,628
Combustion Turbine Project No. 1	(195,902)	(209,732)
Combustion Turbine Project No. 2	27,266	84,284
	<u>\$19,985,316</u>	<u>\$19,506,298</u>

The General Operating Reserve represents AMP's portion of funds which resulted from the settlement in prior years of issues with financial consequences and reconciliations of several prior years' budgets for programs. These funds are available on demand and earn interest, but AMP has left them with NCPA as a reserve against contingencies identified by NCPA.

Members of NCPA may participate in an individual project of NCPA without obligation for any other project. Member assessments collected for one project may not be used to finance other projects of NCPA without the member's permission.

Note 12 – Alameda Municipal Power Joint Ventures (Continued)

B. Projects in which Alameda Municipal Power is a Participant

Geothermal Projects

A power purchase agreement with NCPA obligates AMP for 17.05407% of the debt service for two NCPA 110-megawatt geothermal steam powered generating plants, Plant Number 1 and Plant Number 2, located in the Geysers area in Northern California. In conjunction with these payments, AMP is entitled to receive 16.8825% of the output from these facilities. NCPA continues to pursue alternatives for improving and extending steam field reservoir performance, including supplemental water reinjection, plant equipment modifications, and changes in operating methodology. NCPA has increased steam production in the vicinity of reinjection wells and has evaluated a number of alternatives to increase water reinjection at strategic locations.

In 2009, NCPA issued the Refunding Series A for \$35,610,000 to: improve the Unit 4 steam path; provide for the Middletown booster pump solar project; provide for the Southeast Treatment plant solar project; make a contribution to the Debt Service Reserve Account; and to pay the cost of issuance of the 2009 Series A bonds.

AMP is obligated to pay its contractual share of the debt until it is fully satisfied, regardless of resulting cost or availability of energy. At June 30, 2014, the book value of this Project's plant, equipment and other assets was \$90,622,396 while its long-term debt totaled \$41,480,868 and other liabilities totaled \$43,854,698. AMP's share of the Project's long-term debt and other liabilities amounted to \$14,406,777 at that date.

Calaveras Hydroelectric Project

NCPA contracted to finance, manage, construct, and operate Hydroelectric Project Number One for the licensed owner, Calaveras County Water District. In exchange, NCPA has the right to the electric output of the project for 50 years from February 1982 and also has an option to purchase power from the project in excess of the District's requirements for the subsequent 50 years, subject to regulatory approval. Debt service payments to NCPA began in February 1990 when the project was declared substantially complete and power was delivered to the participants.

During fiscal year 2009, NCPA reduced its obligations on the 1992 Refunding Series A Serial by \$7,105,000 and reduced its 1993 Refunding Series A Serial obligations by \$260,000. In March 2008, NCPA issued the 2008 Refunding Series A for \$85,160,000 and the 2008 Taxable Refunding Series B for \$3,165,000 in variable rate demand bonds for the purpose of providing funds, together with other available monies, to refund a portion of outstanding Hydroelectric Project Number One Revenue Bonds, 1998 Refunding Series A and to pay costs of issuance of the 2008 Bonds and other costs relating to the refunding of the refunded 1998 Bonds. The refunding was done in order to realize debt service savings under the 2004 Swap Agreement.

Additionally, in response to credit market upheavals and to ensure debt service certainty, in July 2008 the Agency refunded (or purchased from the liquidity providers) the 2002 Hydroelectric Refunding Revenue Bonds Series A & B and the 2003 Hydroelectric Refunding Revenue Bonds Series A & B with outstanding principal of \$140,200,000. The associated interest rate swaps were terminated on July 9, 2008. The refunding was completed through the issuance of \$128,005,000 fixed rate tax exempt debt (2008 Series C) and \$9,505,000 fixed rate taxable debt (2008 Series D). The payment of principal and interest on these issues are covered by financial guaranty insurance policies issued by Assured Guaranty. In 2010, the NCPA issued the 2010 Refunding Series A for \$101,260,000 and 2010 Refunding Series B obligations for \$8,025,000 for the purpose of providing funds to refund the Refunded 1998 Bonds, to deposit the respective 2010 Series debt service reserve account, and to pay the cost of issuance of the 2010 bonds.

Note 12 – Alameda Municipal Power Ventures (Continued)

In 2012, the NCPA issued the 2012 Refunding Series A for \$76,665,000 and 2012 Taxable Refunding Series B obligations for \$7,120,000 for the purpose of providing funds to refund the NCPA's outstanding Hydroelectric Project No. 1 Revenue Bonds, 1998 Refunding Series A, to make a deposit to the debt service reserve account for the 2012 Bonds and to pay cost of issuance of the 2012 Bonds.

Under its power purchase agreement with NCPA, AMP is obligated to pay 10.9774% of this Project's debt service and operating costs. The project entitlement share on the Hydroelectric Projects funded with the 2008 Refunding Series C and 2008 Taxable Refunding Series D obligations is 10%. At June 30, 2014, the book value of this Project's plant, equipment and other assets was \$398,311,438, while its long-term debt totaled \$329,934,585 and other liabilities totaled \$62,290,706. AMP's share of the Project's long-term debt and other liabilities amounted to \$29,222,529, at that date.

Combustion Turbine Project No. 1

In October 1984, NCPA financed a five-unit, 125-megawatt combustion turbine project. The project, built in three member cities including Alameda, began full commercial operation in June 1986 and provides reserve and peaking power. During August 2010, phase 2 of the First Amendment to the NCPA Purchase Power Agreement finalized the transfer of ownership of two NCPA electricity generating units to the City of Roseville due to a misalignment of ISO control areas. The transfer reduced the generation output of the project to 74 MW, and increased the entitlement share to 21.82%. Although AMP's project percentage share increases, its resulting generating capacity entitlement remains constant at 16.05 MW.

At June 30, 2014, the book value of this Project's plant, equipment and other assets was \$3,034,001 while its long-term debt totaled \$0, and other liabilities totaled \$2,931,810. AMP's share of the Project's long-term debt and other liabilities amounted to \$857,921 at that date.

Combustion Turbine Project No. 2 (Steam Injected Gas Turbine Project)

AMP is a participant in NCPA's 49.8 megawatt Steam Injected Gas Turbine (STIG) project which was built under turnkey contract near the City of Lodi and declared substantially complete on April 23, 1996. In 2010, the NCPA issued 2010 Refunding Series A Bonds for \$55,120,000 for the purpose of providing funds to refund all of the Refunded 1999 Bonds, to fund a deposit to the 2010 Series debt service reserve account and to pay cost of issuance of the 2010 Series A Bonds. Under the NCPA power purchase agreement, AMP is obligated to pay 19.00% of the debt service and operating costs for the STIG project.

AMP's participation in procurement of natural gas for fuel for existing and new combustion turbine units was approved in 1993. Although there is currently no additional debt financing, AMP and NCPA have committed to long-term payments for gas transmission pipeline capacity, and entered a purchase contract for natural gas. AMP is obligated to pay 19.0%.

At June 30, 2014, the book value of this Project's plant, equipment and other assets was \$49,259,010 while its long-term debt totaled \$46,827,824 and other liabilities totaled \$2,287,684. AMP's share of the Project's long-term debt and other liabilities amounted to \$9,331,947 at that date.

Note 12 – Alameda Municipal Power Ventures (Continued)

Graeagle Hydroelectric Project

AMP's participation in this small hydroelectric project was approved in 1993. Although this project does not involve any financing, it does involve a long-term contractual commitment to purchase the power produced by the project. AMP receives 100% of the output from this small 440 kilowatt hydroelectric project.

Western Area Power Administration

AMP has an allocation of power from the Federal Central Valley Project generating resources contracted through the U.S. Department of Energy's Western Area Power Administration. This allocation has been temporarily assigned to NCPA for scheduling and delivery to AMP. AMP pays 1.08075% of the base resource costs and receives that same amount of the base resources, which is the amount of power generated in one federal fiscal year.

Other Power Purchase Agreements

AMP has also entered into a number of other power purchase agreements which are scheduled by or through NCPA.

- ***Morgan Stanley Power Purchase Contract***

In April 2002, AMP entered into a contract with Morgan Stanley Capital Group (MSCG) for the delivery of power. From January 1 through March 31 and from October 1 through December 31 during each of the calendar years 2005-2014, MSCG has agreed to deliver 15 megawatts of firm power 24-hours per day. The long-term contract expires on December 31, 2014.

- ***Highwinds Project Power Purchase***

In December 2004, AMP entered into a long-term power purchase agreement with PPM Energy, Inc. for power supplied by the Highwinds Project in Solano County, California. In 2008, Iberdrola Renewables succeeded PPM Energy as the seller counterparty for this power purchase agreement. AMP receives 6.17% of the output of the 162 megawatt project (nameplate rating) or 10 megawatts through June 30, 2028.

- ***Landfill Gas Projects Power Purchase***

Since 2004, AMP has entered into four long-term power purchase agreements for power supplied by multiple generating facilities. These facilities utilize combustible gaseous emissions from landfills, located in or near the San Francisco Bay area to create power. AMP began receiving nearly 3.45 megawatts of base-load power from the first 2 facilities in 2004 and early 2006. An additional 5.2 megawatts of base-load output was added to AMP's portfolio in April 2009 when the Ox Mountain facility commenced operation. An additional 1.9 megawatts of power was added to AMP's portfolio as the Keller Canyon facility commenced base-load operation in August 2009.

Note 12 – Alameda Municipal Power Ventures (Continued)

California Electric Industry Restructuring

In September 1996, the California State legislature signed into law Assembly Bill 1890 (AB 1890) deregulating the electric power supply market and restructuring the electric power industry in California. While the majority of the legislation was directed at investor-owned utilities (IOUs), AMP and other California publicly owned utilities were greatly affected by the restructuring of markets and the ensuing wide fluctuations in prices that resulted from a deficiency in generating capacity, including an immature and flawed market structure. Because AMP has its own generating resources and is not heavily dependent on the wholesale market to purchase power, it was not significantly impacted by these price swings.

In April 2008, the California Independent System Operator (CAISO) launched a new wholesale market structure in the state which is referred to as the Market Redesign and Technology Upgrade (MRTU). While MRTU features a day-ahead energy market with a nodal locational marginal price calculation, both load and resources are currently priced as aggregated pricing. The MRTU initiative has introduced new risks and uncertainties for AMP because the Federal Energy Regulatory Commission (FERC) continues requiring CAISO to implement a disaggregated market that will negatively affect AMP because it is in a transmission constrained location. To establish the extent of the risk and identify its impact to rates, AMP continues to monitor changes that CAISO makes to its market structure and operations.

NCPA plays an active role in protecting members' contractual rights in Federal Energy Regulatory Commission (FERC), California Public Utilities Commission (CPUC), and other legislative/regulatory proceedings. Priorities related to industry restructuring include the preservation of local control authority for publicly owned utilities, assuring open and fair access to wholesale markets and the transmission grid, and maintaining members' preference access to power from the Central Valley Project and Western Area Power Administration.

NCPA Financial Information

NCPA's financial statements can be obtained from NCPA, 651 Commerce Drive, Roseville, CA 95678.

Transmission Agency of Northern California (TANC)

In April 2008, the California Independent System Operator (CAISO) launched a new wholesale market structure in the state which is referred to as the Market Redesign and Technology Upgrade (MRTU). While MRTU features a day-ahead energy market with a nodal locational marginal price calculation, both load and resources are currently priced as aggregated pricing. The MRTU initiative has introduced new risks and uncertainties for AMP because the Federal Energy Regulatory Commission (FERC) continues requiring CAISO to implement a disaggregated market that will negatively affect AMP because it is in a transmission constrained location. To establish the extent of the risk and identify its impact to rates, AMP continues to monitor changes that CAISO makes to its market structure and operations.

Note 12 – Alameda Municipal Power Ventures (Continued)

AMP is a member of a joint powers agreement with fifteen other entities in TANC. TANC's purpose is to provide electrical transmission or other facilities for the use of its members. While governed by its members, none of TANC's obligations are those of its members unless expressly assumed by them. The California-Oregon Transmission Project (COTP) is one of three high voltage transmission lines connecting Oregon and California. The 500 kV line is able to transmit 1,600 MW's of electricity. The COTP participants include the Transmission Agency of Northern California, Western, PG&E, City of Redding, Carmichael Water District, and the San Juan Water District. Currently, the COTP provides a transmission path for resources that is outside of the CAISO balancing authority. According to the 1985 Project Agreement with TANC for the development of the COTP and subsequent related project agreements, AMP is obligated to pay its share of the project's costs, including debt service and is entitled to the use of a percentage of the project's transmission or transfer capacity.

AMP's entitlement share on COTP is 1.227% and AMP is obligated to pay 1.227% of the project's operating costs.

AMP is obligated to pay 1.333% of TANC's debt-service related to the California - Oregon Transmission Project (COTP). AMP's share on the 2009 Series A bonds is 1.4496%. AMP is not obligated for any portion of the 2009 Series B bonds.

These obligations provide AMP with a COTP transfer capability of 17.05 MW. AMP is also obligated to pay for a portion of the debt associated with the South of Tesla transmission which is provided under an agreement between TANC and Pacific Gas & Electric Company.

In May 2009, TANC issued \$67.0 million of tax-exempt 2009 Series A bonds and \$61.8 million of taxable 2009 Series B bonds. The proceeds of the Series A bonds were used to retire a bank loan that refinanced \$30.3 million of TANC's tax-exempt commercial paper and also to refund \$34.7 million of TANC's 2003 Series C Auction Rate Securities. The proceeds of the Series B bonds were used to retire a bank loan that refinanced \$56.3 million of TANC's taxable commercial paper. The 2009 refunding increased future aggregate debt service payments by \$19.3 million, but resulted in a total economic gain of \$6.5 million, the difference between present value of the old and new debt service payments. TANC has issued Revenue Bonds for \$435,790,000 and eliminated its obligations for the Tax Exempt Commercial Paper notes. As of June 30, 2014 and 2013, AMP's share of this debt is \$3,988,283 and \$4,229,490, respectively.

As of July 1, 2014, AMP and other NCPA members executed a multiparty Long-Term Layoff Agreement that laid off their participating percentage share of the COTP to other TANC participants which is discussed in detail at Note 14.

TANC Financial Information and TANC's financial statements can be obtained from TANC, P.O. Box 15129, Sacramento, California 95851 or from their website at <http://www.tanc.us/financials.html>.

Note 13 - Commitments and Contingencies

A. *City and Successor Agency*

The Successor Agency, through the former CIC, has an agreement extending through 2014 under which it refunds a portion of Alameda Marina Village Assessment District Property Tax Increments to the Alameda Marina Village property owners as a partial offset of their assessment liability. These refunds are accounted for in the Successor Agency Private Purpose Trust Fund.

The City participates in several Federal and State grant programs. These programs have been audited by the City's independent accountants in accordance with the provisions of the Federal Single Audit Act amendments of 1996 and applicable State requirements. No cost disallowances were proposed as a result of these audits. However, these programs are still subject to further examination by the grantors and the amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time. The City expects such amounts, if any, to be immaterial.

The City is subject to litigation arising in the normal course of business. In the opinion of the City Attorney there is no pending litigation which is likely to have a material adverse effect on the financial position of the City.

B. *Alameda Municipal Power*

Commitments

i) Take or Pay Agreements

Under the terms of its NCPA and TANC joint venture agreements, AMP is liable for a portion of the bonded indebtedness issued by these agencies under take-or-pay or similar agreements, as discussed in Notes 8 and 9. AMP's estimated share of such debt outstanding at June 30, 2014 was \$85,644,424. Under certain circumstances, AMP may also be responsible for a portion of the costs of operating these entities. Under certain circumstances, such as default or bankruptcy of other participants, AMP may also be liable to pay a portion of the debt of these joint ventures on behalf of the other participants. These "step up" provisions are generally capped at a 25 percent increase.

Note 13 - Commitments and Contingencies (Continued)

ii) Lease Agreement with Alameda Reuse and Redevelopment Authority

In June 2009, AMP entered into two lease agreements with the Alameda Reuse and Redevelopment Authority. The lease terms for each agreement are for two years beginning June 1, 2009 and expiring on May 30, 2011. In May 2011, AMP approved one year extensions to both lease agreements, with new expiration dates of May 30, 2012. AMP will continue to occupy the premises for minimum monthly payments of \$1,083 and \$11,103 respectively.

Contingent Liabilities

i) Lawsuits and Litigation

AMP is a defendant in a number of lawsuits which have arisen in the normal course of business. While substantial damages are alleged in some of these actions, the outcome of these actions cannot be predicted with certainty. In the opinion of the City Attorney, the outcome of these actions will not have a material adverse effect on the financial position of AMP.

ii) Vectren Communications Services

In June, 2008, AMP, along with the City of Alameda, was named as a defendant in a suit filed by Vectren Communication Services, Inc., in the United States District Court for the Northern District of California. Vectren's suit alleged, among other things, that AMP breached its obligation under the 2004 Installment Sale Agreement to manage the Telecom System properly and to charge appropriate rates, resulting in the non-payment of installments from net telecom revenues totaling \$6.3 million, plus accrued interest at a 9% default rate, for total damages of over \$10 million. Vectren amended its complaint in early 2009 to allege an additional breach of contract claim, based upon AMP's sale of the Telecom System to Comcast in November 2008 without Vectren's consent.

At the conclusion of a trial in 2010, the jury rejected four out of five of Vectren's claims against AMP, awarding damages of approximately \$1.9 million on Vectren's remaining claim. Both sides appealed. In August 2013, the United States Court of Appeals for the Ninth Circuit reversed the jury's verdict and entered judgment in favor of AMP. On Vectren's sale claim, however, the Ninth Circuit remanded the matter to the district court for a determination of damages, the case was dismissed on October 7, 2014.

iii) Nuveen Municipal High Income Opportunity Fund

In October 2008, the City of Alameda filed an action for declaratory relief in the United States District Court for the Northern District of California against the Nuveen Municipal High Income Opportunity Fund and related Nuveen entities (Nuveen). The action arose out of the AMP's issuance in 2004 of \$33 million in Revenue Bond Anticipation Notes to refinance existing obligations and provide funds for completion of the Telecom System. In October 2008, Nuveen filed a counter claim against AMP alleging violations of state and federal securities laws, arising from the City's issuance of the Notes, seeking damages which Nuveen alleged to exceed \$11 million. In January 2011, AMP filed a summary judgment motion against Nuveen, which, in May 2011, the district court granted on all claims. Nuveen appealed. On September 19, 2013, the United States Court of Appeals for the Ninth Circuit affirmed the judgment in favor of AMP in full.

Nuveen may petition the United States Supreme Court to hear the case. Pending any further appeals, no assurances can be given and no determination can be made at this time as to the outcome of Nuveen's claims; however, AMP and the City Attorney believe there are meritorious defenses to all of the above claims and that any liability which may finally be determined should not have a material adverse effect on AMP's financial position, results of operations, or cash flows.

Note 13 - Commitments and Contingencies (Continued)

iv) Bernard Osher Trust

On April 1, 2009, a lawsuit was filed against the City and AMP, also arising from issuance of the 2004 Revenue Bond Anticipation Notes, by Bernard Osher Trust (Osher). Similar to the Nuveen action, Osher alleges violations of state and federal securities laws arising from issuance of the Notes. Osher claims damages of approximately \$4.7 million. A preliminary settlement conference was conducted on October 28, 2009, a second settlement conference in March 2010, and further settlement conference on July 20, 2010. Fact discovery was completed on October 15, 2010. On September 28, 2010 and in January 2011, the City filed a motion for summary judgment on all of Osher's claims against it. This motion was granted on all claims on May 16, 2011; consequently, the City has filed a motion for recovery of defense costs, totaling \$1.5 million which the court denied. The City filed a bill of costs seeking an award of \$132,000 in costs, for which judgment was entered awarding \$91,516 to City against Nuveen and Osher jointly and severally.

Osher's claims against the City of Alameda have been resolved in the City's favor, due to Osher's failure to appeal the district court's summary judgment on all claims. The district court awarded the City approximately \$92,000 in costs, which Osher paid to the City in October 2012. No further legal proceedings in the matter are anticipated.

C. Operating Lease

In August 2012 the City Council approved a twenty year lease with an option of a five year extension between the City and Greenway Golf Associates, Inc. for the long-term maintenance and operations of the Chuck Corica Golf Complex. The agreement stipulates minimum rent payments to the City that escalate over time to \$350,000 or 10% of gross revenue up to \$4,000,000 and 12% of gross revenues in excess of \$12,000,000 in years 9-20.

D. Settlement Agreement

In December 2012, the City, the former Community Improvement Commission, the former Alameda Reuse and Redevelopment Authority and a third party vendor reached a settlement agreement in regards to the redevelopment of the U.S. Naval Air Station at Alameda Point. The City paid \$4.325 million to the third party vendor in July 2014. Once the first payment is made by the City each party shall execute and file a Stipulation of Dismissal of the Federal Action and Federal Counter-Claim.

Note 14 – Redevelopment Agency Dissolution and Successor Agency Activities

A. Redevelopment Dissolution

In an effort to balance its budget, the State of California adopted ABx1 26 on June 28, 2011, amended by AB1484 on June 27, 2012, which suspended all new redevelopment activities except for limited specified activities as of that date and dissolved redevelopment agencies on January 31, 2012.

The suspension provisions prohibited all redevelopment agencies from a wide range of activities, including incurring new indebtedness or obligations, entering into or modifying agreements or contracts, acquiring or disposing of real property, taking actions to adopt or amend redevelopment plans and other similar actions, except action required by law or to carry out existing enforceable obligations, as defined in ABx1 26.

Note 14 – Redevelopment Agency Dissolution and Successor Agency Activities (Continued)

In addition, ABx1 26 and AB1484 direct the State Controller to review the activities of all redevelopment agencies and successor agencies to determine whether an asset transfer between the agency and any public agency occurred on or after January 1, 2011. If an asset transfer did occur and the public agency that received the asset is not contractually committed to a third party for the expenditure or encumbrance of the asset, the legislation purports to require the State Controller to order the asset returned to the redevelopment agency. The State Controller's Office has completed its asset transfer review of the Community Improvement Commission of the City of Alameda for the period from January 1, 2011 through January 31, 2012 in November 2013. The review resulted in a demand that the City return assets totaling \$23,290,317, which comprised of cash and investments, loans receivable and capital assets to the Alameda CIC Successor Agency. Cash and loans receivable totaled \$234,469 and \$3,074,237, respectively. Capital assets consisted of land and improvements for the Alameda Theatre and Parking structure totaling \$811,120 and \$19,170,491, respectively. However, on July 30, 2013, the Oversight Board retroactively approved the transfer of the assets to the City of Alameda through Oversight Board Resolution 13-10. Therefore, the State Controller report concluded that the State Controller needs no further action from the Successor Agency. On November 6, 2013, the State Department of Finance requested that the Oversight Board reconsider its Resolution 13-10.

Effective January 31, 2012 the Community Improvement Commission (CIC) was dissolved. Certain assets of the CIC Low and Moderate Income Housing Fund were distributed to a Housing Successor; and all remaining CIC assets and liabilities were distributed to a Successor Agency.

The City elected to become the Successor Agency and on February 1, 2012 the CIC's remaining assets were distributed to and liabilities were assumed by the Successor Agency. ABx1 26 requires the establishment of an Oversight Board to oversee the activities of the Successor Agency and one was established. The activities of the Successor Agency are subject to review and approval of the Oversight Board, which is comprised of seven members, including the City Manager and one former CIC employee appointed by the Mayor.

The activities of the Successor Agency are reported in the Successor Agency Private Purpose Trust Fund as the activities are under control of the Oversight Board. The City provides administrative services to the Successor Agency to wind down the affairs of the former CIC.

Cash and investments of the Successor Agency as of June 30, 2014 are discussed in Note 2. Information presented in the following footnotes represents other assets and liabilities of the Successor Agency as of June 30, 2014.

In addition to the above amounts, as discussed in Note 3B the CIC had two interfund advances from the City which have been written off as a result of the implementation of ABx1 26.

Note 14 – Redevelopment Agency Dissolution and Successor Agency Activities (Continued)

B. Long-Term Debt

The Successor Agency assumed long-term debt from the Redevelopment Agency consisted of the following:

Current Year Transaction and Balances

	CUSIP Number	Balance June 30, 2013	Retirements	Balance June 30, 2014	Due within one year	Due more than one year
2003 Tax Allocation Refunding						
Bonds, Series C & D	010781BR2	\$15,470,000	\$550,000	\$14,920,000	\$570,000	\$14,350,000
2003 Tax Allocation Bonds,						
Series A1, A2 & B	010781DJ8	44,820,000	1,125,000	43,695,000	1,195,000	42,500,000
2011 Tax Allocation Bonds, Series A & B	010781DZ2	10,740,000		10,740,000		10,740,000
Discount		(117,105)	(4,312)	(112,793)		(112,793)
Total Bonds		70,912,895	1,670,688	69,242,207	1,765,000	67,477,207
2006 CRA/ERAF Loan Program	not available	255,000	80,000	175,000	85,000	90,000
Total		<u>\$71,167,895</u>	<u>\$1,750,688</u>	<u>\$69,417,207</u>	<u>\$1,850,000</u>	<u>\$67,567,207</u>

2003 Community Improvement Commission Tax Allocation Refunding Bonds

On October 1, 2003, the Community Improvement Commission issued Tax Allocation Refunding Bonds related to the Business and Waterfront Improvement Area in the principal amount of \$18,535,000, with Series 2003 C issued in the amount of \$17,510,000 and Series 2003 D in the amount of \$1,025,000. The proceeds were used to retire the 2002 Financing Authority Variable Rate Revenue Bonds. The Bonds are payable from tax increment revenues receivable by the Project Area. Principal is payable annually on February 1, with interest payable semi-annually on February 1 and August 1 through February 2032. The interest rates on the bonds vary from 2% to 4.75%. The outstanding balance as of June 30, 2014 was \$14,920,000.

2003 Community Improvement Commission Tax Allocation Bonds

On December 1, 2003, the Community Improvement Commission issued Series 2003 A1 and A2 Tax Allocation Bonds in the principal amount of \$37,390,000 and Series 2003 B Subordinated Tax Allocation Bonds in the principal amount of \$9,205,000, for a total original principal amount of \$46,595,000, for the Commission's merged improvement areas. The proceeds were used to finance certain redevelopment projects, to repay a loan of \$2,200,000 for the project area, and to finance \$12,200,000 of demolition costs incurred in the project area. The Series 2003 A1 and A2 are secured by a pledge of certain tax increment revenues for the Merged Project Area. The Series 2003 B are secured by a subordinate pledge of tax revenues. Interest is payable semiannually on March 1 and September 1 through 2033; principal is payable annually on March 1 through 2033. The interest rates on the bonds vary between 2 to 6.25%. The outstanding balance as of June 30, 2014 was \$43,695,000.

Note 14 – Redevelopment Agency Dissolution and Successor Agency Activities (Continued)

2011 Community Improvement Commission Tax Allocation Bonds

On May 1, 2011, the Community Improvement Commission issued Series 2011 A Subordinated Tax Allocation Housing Bonds in the principal amount of \$9,870,000 and Series 2011 B Subordinated Tax Allocation Housing Bonds in the principal amount of \$1,165,000, for a total original principal amount of \$11,035,000, for the Commission's merged improvement areas. Proceeds from the sale of the Bonds will be used to (a) finance certain housing activities of the Agency, (b) refinance the obligations of the Agency under a 1992 Loan Agreement, (c) make a deposit to the Reserve Account for the Bonds in an amount equal to the initial Reserve Requirement, and (d) pay the costs of issuing the Bonds. The Series 2011 A and B are secured by a subordinate pledge of tax revenues. Principal and interest are payable annually on September 1 through 2041. The interest rates on the bonds vary between 2 to 8.5%. The bond was issued with \$125,326 discount. The outstanding balance as of June 30, 2014 was \$10,627,207, net of discount.

ERAF Loan Program

In April 2007, the Community Improvement Commission borrowed \$695,000 from the California Statewide Communities Development Authority to pay for Educational Revenue Augmentation Fund (ERAF) payments due to Alameda County. Both principal and interest payments are made semiannually in November and March through March 2016. The loan carries a 6% interest rate. The outstanding balance as of June 30, 2014 was \$175,000.

With the dissolution of the CIC discussed above, tax increment is no longer distributed, and instead the Successor Agency receives payments from the County's Redevelopment Property Tax Trust Fund (RPTTF) that are to be used to fund debt service on the Bonds, with no distinction between housing and non-housing revenues. In addition, under the provisions of the laws dissolving the CIC, the Successor Agency only receives the funds necessary to fulfill its approved obligations. Total property taxes received by the Successor Agency in the current fiscal year were \$8,076,432 which represented coverage of 1.37 times the \$5,887,630 of debt service.

Note 14 – Redevelopment Agency Dissolution and Successor Agency Activities (Continued)

Debt Service Requirements

Annual debt service requirements are shown below:

For the Year Ending June 30	Principal	Interest
2015	\$1,850,000	\$4,141,920
2016	1,955,000	4,049,896
2017	1,965,000	3,948,043
2018	2,095,000	3,846,486
2019	2,205,000	3,738,879
2020-2024	13,670,000	16,731,285
2025-2029	18,755,000	12,337,844
2030-2034	21,045,000	5,902,466
2035-2039	4,350,000	1,444,151
2040-2042	1,640,000	220,576
Subtotal	69,530,000	<u>\$56,361,546</u>
Less Discount:	<u>(112,793)</u>	
Total	<u>\$69,417,207</u>	

C. State Approval of Enforceable Obligations

The Successor Agency prepares a Recognized Obligation Payment Schedule (ROPS) semi-annually that contains all proposed expenditures for the subsequent six-month period. The ROPS is subject to the review and approval of the Oversight Board as well as the State Department of Finance. Although the State Department of Finance may not question items included on the ROPS in one period, they may question the same items in a future period and disallow associated activities. The amount, if any, of current obligations that may be denied by the State Department of Finance cannot be determined at this time.



City of Alameda
City Hall and Library Bonds
Debt Service Fund
Schedule of Revenues, Expenditures
and Changes in Fund Balance
Budget and Actual
For the year ended June 30, 2014

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES:				
Property taxes	\$695,793	\$695,793	\$905,096	\$209,303
Use of money and property	9,638	9,638	6,326	(3,312)
Total Revenues	705,431	705,431	911,422	205,991
EXPENDITURES				
Debt service:				
Principal	1,354,000	1,354,000	17,544,000	(16,190,000)
Interest	1,285,576	1,285,576	2,181,009	(895,433)
Total Expenditures	2,639,576	2,639,576	19,725,009	(17,085,433)
EXCESS OF REVENUES OVER EXPENDITURES	(1,934,145)	(1,934,145)	(18,813,587)	(16,879,442)
OTHER FINANCING SOURCES (USES)				
Transfers in (Note 3C)	1,891,401	1,891,401	1,891,398	(3)
Transfers (out) (Note 3C)		(3,000,000)	(3,016,457)	(16,457)
Proceeds from the issuance of debt (Note 6)			18,620,000	18,620,000
Premium from the issuance of debt (Note 6)			512,838	512,838
Total other financing sources (uses)	1,891,401	(1,108,599)	18,007,779	19,116,378
NET CHANGE IN FUND BALANCE	(\$42,744)	(\$3,042,744)	(805,808)	\$2,236,936
Beginning fund balance			1,738,535	
Ending fund balance			\$932,727	

See accompanying notes to financial statements.

Special Revenue Funds:***Community Development***

This fund accounts for the activities and services of the Planning and Building Divisions. Revenues are derived from fees, licenses, and fines collected in conjunction with the planning, permitting and enforcement activities of the department in accordance with state law, requiring fees not to exceed the cost of providing services. Expenditures are made in support of the administration of the divisions, the provision and enhancement of services, and the enforcement of municipal codes.

Library

This fund accounts for revenues received from a library tax, library grants and operating transfers from the General Fund for the operations of the City's three libraries.

Gas Tax

This fund accounts for revenues and expenditures received from the State of California under Street and Highways Code Section 2105, 2106, 2107, 2107.5 and 7360. The allocations must be expended for street related maintenance and construction and a limited amount for engineering.

Asset Seizure/Traffic Safety

This fund accounts for restricted Asset Seizure/Traffic Safety funds to be used for eligible Public Safety Programs.

County Measure B

This fund accounts for the City's share of the proceeds of a one-half cent sales tax increase approved by the voters in November 2000. The program is administered by the Alameda County Transportation Commission. The tax provides funds for the maintenance of local streets, roads, bike paths and pedestrian walkways, Ferry and paratransit operations.

Tidelands

This fund accounts for revenues received from tidelands property leases. Leases are for state tidelands properties delegated to local agencies for management and control.

Parking Meter

This fund accounts for revenues collected from parking meters and the expenditure of these revenues for parking and transportation related projects.

Commercial Revitalization

This fund accounts for funds to be used for the City's commercial revitalization programs.

Community Development Block Grant

This fund accounts for grant funds received under the Community Development Act of 1974 for activities approved and subject to federal regulations.

Garbage/Recycling Surcharge

This fund accounts for revenues and expenditures of the City's waste management and recycling programs.

Athletic Recreation

This fund accounts for revenues and expenditures of the various City recreation fee based programs.

Grants

This fund accounts for revenues received from Federal, State, County and private grants.

Waste Reduction Surcharge

This fund accounts for revenues and expenditures related to the operation of the City's waste management and recycling programs.

Maintenance Assessment Districts

This fund accounts for special assessments collected and expended for various landscaping and maintenance areas throughout the City.

Vehicle Registration Fee

This fund accounts for these fees collected by the County to be used to sustain the County's transportation network and reduce traffic congestion.

Debt Service Fund:***Base Reuse***

The 2003 Variable Rate Demand Revenue Bonds were issued in December 2003 by the Alameda Public Financing Authority to refund the 1999 Base Reuse Revenue Bonds and to finance professional land use planning and other activities required in the redevelopment process at Alameda Point. The debt will be repaid solely from lease revenues related to base reuse.

Capital Projects Funds:***Construction Impact Fee***

This fund accounts for revenues from development impact fees required from certain new developments. Funds are used to mitigate the impacts on public facilities and infrastructure caused by these developments.

Streets/Transportation

This fund accounts for expenditures for street and transportation projects.

Citywide Development Fee

This fund accounts for revenues from citywide development impact fees required from certain new developments. Funds are used to mitigate the impacts on availability and condition of public facilities caused by these developments.

Urban Runoff Storm Drain Fee

This fund accounts for revenues and expenditures associated with the City's compliance under the Alameda County Urban Runoff Clean Water Program.

Maintenance Assessment Districts

This fund accounts for bond proceeds used to finance the construction and acquisition of public improvements in the District.

Emergency Operation Center

This fund accounts for the revenues and expenditures related to the construction of a new Emergency Operation Center.





City of Alameda
Non-Major Governmental Funds
Combining Balance Sheets
June 30, 2014

	SPECIAL REVENUE FUNDS			
	Community Development	Library	Gas Tax	Asset Seizure/ Traffic Safety
ASSETS				
Cash and cash equivalents	\$942,349	\$1,326,626		\$21,075
Restricted cash and investments			\$3,656,657	
Accounts receivable	30,694	104,101		
Prepays and deposits				
Total Assets	<u>\$973,043</u>	<u>\$1,430,727</u>	<u>\$3,656,657</u>	<u>\$21,075</u>
LIABILITIES				
Accounts payable	\$170,023	\$74,724	\$8,685	
Accrued payroll	7,098	8,000	1,003	
Interest payable				
Due to other funds			2,162	
Due to other agencies	825			
Refundable deposits	334,925			
Unearned revenue				
Total Liabilities	<u>512,871</u>	<u>82,724</u>	<u>11,850</u>	
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - miscellaneous revenue				
Unavailable revenue - grants				
Total Deferred Inflows of Resources				
FUND EQUITY				
Fund balances				
Nonspendable				
Restricted			3,644,807	\$21,075
Committed	460,172	1,348,003		
Total Fund Balances	<u>460,172</u>	<u>1,348,003</u>	<u>3,644,807</u>	<u>21,075</u>
Total Liabilities, Deferred Inflows and Fund Balances	<u>\$973,043</u>	<u>\$1,430,727</u>	<u>\$3,656,657</u>	<u>\$21,075</u>

SPECIAL REVENUE FUNDS

County Measure B	Tidelands	Parking Meter	Commercial Revitalization	Community Development Block Grant	Garbage/ Recycling Surcharge	Athletic Recreation	Grants Fund
\$3,072,639	\$2,895,669	\$3,277,859	\$1,165,704		\$1,285,921	\$2,416,940	\$669,808
325,888		10,158	168 9,395	\$222,003	15,021	463,939 158,233	452,622
<u>\$3,398,527</u>	<u>\$2,895,669</u>	<u>\$3,288,017</u>	<u>\$1,175,267</u>	<u>\$222,003</u>	<u>\$1,300,942</u>	<u>\$3,039,112</u>	<u>\$1,122,430</u>
	\$51,106 733	\$32,637 487	\$6,654 156	\$198,548 1,919	\$12,455 216	\$134,126 11,988	\$65,264 3,219
				21,536			352,606
			1,096			45,050 46,310	
	51,839	33,124	7,906	222,003	12,671	237,474	421,089
						61,561	267,832
						61,561	267,832
\$3,398,527	2,843,830	3,254,893	9,395 1,157,966		1,288,271	2,740,077	433,509
<u>3,398,527</u>	<u>2,843,830</u>	<u>3,254,893</u>	<u>1,167,361</u>		<u>1,288,271</u>	<u>2,740,077</u>	<u>433,509</u>
<u>\$3,398,527</u>	<u>\$2,895,669</u>	<u>\$3,288,017</u>	<u>\$1,175,267</u>	<u>\$222,003</u>	<u>\$1,300,942</u>	<u>\$3,039,112</u>	<u>\$1,122,430</u>

(Continued)

	SPECIAL REVENUE FUNDS			DEBT SERVICE FUND
	Waste Reduction Surcharge	Maintenance Assessment Districts	Vehicle Registration Fee	Base Reuse
ASSETS				
Cash and cash equivalents	\$3,063,493	\$4,253,503	\$717,316	\$43,232
Restricted cash and investments		350,507		1,008
Accounts receivable	214,159	91,249	58,519	
Prepays and deposits				
Total Assets	<u>\$3,277,652</u>	<u>\$4,695,259</u>	<u>\$775,835</u>	<u>\$44,240</u>
LIABILITIES				
Accounts payable	\$47,552	\$101,959		
Accrued payroll	1,415	661		
Interest payable				\$1,006
Due to other funds				
Due to other agencies	13,892			
Refundable deposits				
Unearned revenue				
Total Liabilities	<u>62,859</u>	<u>102,620</u>		<u>1,006</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - miscellaneous revenue				
Unavailable revenue				
Total Deferred Inflows of Resources				
FUND EQUITY				
Fund balances				
Nonspendable				
Restricted		4,592,639	\$775,835	\$43,234
Committed	3,214,793			
Total Fund Balances	<u>3,214,793</u>	<u>4,592,639</u>	<u>775,835</u>	<u>43,234</u>
Total Liabilities, Deferred Inflows and Fund Balances	<u>\$3,277,652</u>	<u>\$4,695,259</u>	<u>\$775,835</u>	<u>\$44,240</u>

CAPITAL PROJECTS FUNDS						
Construction Impact Fee	Streets/ Transportation	Citywide Development Fee	Urban Runoff Strom Drain Fee	Maintenance Assessment Districts	Emergency Operation Center	Total Nonmajor Governmental Funds
\$1,511,030	\$2,163,679	\$3,469,000	\$7,595,174	\$1,967,229		\$41,858,246
33,328	18,300		17,300	381,996	\$3,016,571	7,887,978
			114,851			1,849,294
						9,395
<u>\$1,544,358</u>	<u>\$2,181,979</u>	<u>\$3,469,000</u>	<u>\$7,727,325</u>	<u>\$2,349,225</u>	<u>\$3,016,571</u>	<u>\$51,604,913</u>
\$143	\$7,888	\$42,085	\$41,616	\$1,038		\$996,503
			3,788			40,683
						1,006
24,559				10,798		411,661
						14,717
			42,712			422,687
						47,406
<u>24,702</u>	<u>7,888</u>	<u>42,085</u>	<u>88,116</u>	<u>11,836</u>		<u>1,934,663</u>
						61,561
						267,832
						329,393
						9,395
1,519,656	2,174,091	3,426,915	7,639,209	2,337,389	\$3,016,571	15,753,456
1,519,656	2,174,091	3,426,915	7,639,209	2,337,389	3,016,571	33,578,006
<u>\$1,544,358</u>	<u>\$2,181,979</u>	<u>\$3,469,000</u>	<u>\$7,727,325</u>	<u>\$2,349,225</u>	<u>\$3,016,571</u>	<u>\$51,604,913</u>



City of Alameda
 Non-Major Governmental Funds
 Combining Statements of Revenues, Expenditures
 and Changes in Fund Balance
 For the year ended June 30, 2014

	SPECIAL REVENUE FUNDS			
	Community Development	Library	Gas Tax	Asset Seizure/ Traffic Safety
REVENUES				
Property taxes		\$1,863,629		
Other taxes	\$4,268			
Licenses and permits	1,623,930			
Revenue from other agencies		45,696	\$2,295,813	
Charges for current services	1,012,542	65,752	1,949	
Fines and forfeitures	347,783			
Use of money and property	3,523	9,202	36,702	\$518
Other revenues		75	31,274	
Total Revenues	2,992,046	1,984,354	2,365,738	518
EXPENDITURES				
Current:				
General government				1,531
Public safety				
Public works			846,340	
Community Development	3,088,234			
Community Services		3,356,088		
Housing				
Capital outlay		50,650		
Debt service:				
Principal				
Interest				
Total Expenditures	3,088,234	3,406,738	846,340	1,531
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(96,188)	(1,422,384)	1,519,398	(1,013)
OTHER FINANCING SOURCES (USES)				
Transfers in		1,964,436		
Transfers (out)		(232,004)	(1,857,274)	(20,000)
Total Other Financing Sources (Uses)		1,732,432	(1,857,274)	(20,000)
NET CHANGE IN FUND BALANCE	(96,188)	310,048	(337,876)	(21,013)
BEGINNING FUND BALANCES	556,360	1,037,955	3,982,683	42,088
ENDING FUND BALANCES	\$460,172	\$1,348,003	\$3,644,807	\$21,075

SPECIAL REVENUE FUNDS

<u>County Measure B</u>	<u>Tidelands</u>	<u>Parking Meter</u>	<u>Commercial Revitalization</u>	<u>Community Development Block Grant</u>	<u>Garbage/ Recycling Surcharge</u>	<u>Athletic Recreation</u>	<u>Grants Fund</u>
					\$178,937		\$500
\$2,017,093		\$1,164,482	\$11,943	\$921,406		\$44,231	1,543,774
		60,000				2,124,651	
32,236	\$752,659	27,989	156,797		11,930	561,968	4,186
		4,140	248,435			207,101	1,413
<u>2,049,329</u>	<u>752,659</u>	<u>1,256,611</u>	<u>417,175</u>	<u>921,406</u>	<u>190,867</u>	<u>2,937,951</u>	<u>1,549,873</u>
	840,926	548,893			161,476	3,380,372	1,197,114
			262,701	1,451,622			140,317
				1,002			248,643
						(1,154)	
	<u>840,926</u>	<u>548,893</u>	<u>262,701</u>	<u>1,452,624</u>	<u>161,476</u>	<u>3,379,218</u>	<u>1,586,074</u>
<u>2,049,329</u>	<u>(88,267)</u>	<u>707,718</u>	<u>154,474</u>	<u>(531,218)</u>	<u>29,391</u>	<u>(441,267)</u>	<u>(36,201)</u>
<u>(2,298,204)</u>	<u>(6,481)</u>	<u>(591,092)</u>		531,218	(5,000)	1,379,880	84,549
						(1,493,075)	(100,314)
<u>(2,298,204)</u>	<u>(6,481)</u>	<u>(591,092)</u>		531,218	(5,000)	(113,195)	(15,765)
(248,875)	(94,748)	116,626	154,474		24,391	(554,462)	(51,966)
<u>3,647,402</u>	<u>2,938,578</u>	<u>3,138,267</u>	<u>1,012,887</u>		<u>1,263,880</u>	<u>3,294,539</u>	<u>485,475</u>
<u>\$3,398,527</u>	<u>\$2,843,830</u>	<u>\$3,254,893</u>	<u>\$1,167,361</u>	<u>\$ -</u>	<u>\$1,288,271</u>	<u>\$2,740,077</u>	<u>\$433,509</u>

(Continued)



City of Alameda
 Non-Major Governmental Funds
 Combining Statements of Revenues, Expenditures
 and Changes in Fund Balance
 For the year ended June 30, 2014

	SPECIAL REVENUE FUNDS			DEBT SERVICE FUNDS
	Waste Reduction Surcharge	Maintenance Assessment Districts	Vehicle Registration Fee	Base Reuse
REVENUES				
Property taxes		\$2,102,615		
Other taxes				
Licenses and permits				
Revenue from other agencies	\$247,628		\$326,372	
Charges for current services	382,352			
Fines and forfeitures				
Use of money and property	30,462	39,404	5,313	\$1,585
Other	114,696			
Total Revenues	775,138	2,142,019	331,685	1,585
EXPENDITURES				
Current:				
General government		469,090		
Public safety				
Public works	840,637	1,186,859		
Development services				
Recreation and parks				
Housing and community services				
Capital outlay	968			
Debt service:				
Principal				300,000
Interest				22,987
Total Expenditures	841,605	1,655,949		322,987
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(66,467)	486,070	331,685	(321,402)
OTHER FINANCING SOURCES (USES)				
Transfers in		31,116		150,000
Transfers (out)		(368,004)	(200,000)	
Total Other Financing Sources (Uses)		(336,888)	(200,000)	150,000
NET CHANGE IN FUND BALANCE	(66,467)	149,182	131,685	(171,402)
BEGINNING FUND BALANCES	3,281,260	4,443,457	644,150	214,636
ENDING FUND BALANCES	\$3,214,793	\$4,592,639	\$775,835	\$43,234

CAPITAL PROJECTS FUNDS

Construction Impact Fee	Streets/ Transportation	Citywide Development Fee	Urban Runoff Strom Drain Fee	Maintenance Assessment District Capital Projects	Emergency Operations Center Capital Projects	Total Nonmajor Governmental Funds
\$651,817	\$437,726		\$2,109,515			\$7,165,302
	14,100	\$289,553				486,858
45,585						1,670,015
5,750						7,459,706
	52,468		46,845			4,851,041
						407,783
8,778	18,232	29,425	70,324	\$23,581	\$114	1,824,928
			300			607,434
<u>711,930</u>	<u>522,526</u>	<u>318,978</u>	<u>2,226,984</u>	<u>23,581</u>	<u>114</u>	<u>24,473,067</u>
4,839	2,000					5,409,127
						1,197,114
	500,000					3,373,836
						3,088,234
	121,847					3,477,935
8,627						1,863,267
	22,980	57,280	2,112,222	7,876		2,501,621
						300,000
						21,833
<u>13,466</u>	<u>646,827</u>	<u>57,280</u>	<u>2,112,222</u>	<u>7,876</u>		<u>21,232,967</u>
698,464	(124,301)	261,698	114,762	15,705	114	3,240,100
231,000	108,465		268,744		3,016,457	7,765,865
(270,683)	(33,000)	(111,106)	(542,063)	(652,360)		(8,780,660)
<u>(39,683)</u>	<u>75,465</u>	<u>(111,106)</u>	<u>(273,319)</u>	<u>(652,360)</u>	<u>3,016,457</u>	<u>(1,014,795)</u>
658,781	(48,836)	150,592	(158,557)	(636,655)	3,016,571	2,225,305
860,875	2,222,927	3,276,323	7,797,766	2,974,044		47,115,552
<u>\$1,519,656</u>	<u>\$2,174,091</u>	<u>\$3,426,915</u>	<u>\$7,639,209</u>	<u>\$2,337,389</u>	<u>\$3,016,571</u>	<u>\$49,340,857</u>



City of Alameda
Non-Major Funds
Combining Schedules of Revenues, Expenditures
and Changes in Fund Balances
Budget and Actual
for the year ended June 30, 2014

	COMMUNITY DEVELOPMENT			LIBRARY		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
Property taxes				\$1,617,000	\$1,863,629	\$246,629
Other taxes		\$4,268	\$4,268			
Licenses and permits	\$1,645,000	1,623,930	(21,070)			
Revenue from other agencies				35,000	45,696	10,696
Charges for current services	1,173,500	1,012,542	(160,958)	50,000	65,752	15,752
Fines and forfeitures	700,350	347,783	(352,567)			
Use of money and property	3,090	3,523	433	8,093	9,202	1,109
Other				5,000	75	(4,925)
Total Revenues	<u>3,521,940</u>	<u>2,992,046</u>	<u>(529,894)</u>	<u>1,715,093</u>	<u>1,984,354</u>	<u>269,261</u>
EXPENDITURES						
Current:						
General government						
Public safety						
Public works						
Community Development	3,609,000	3,088,234	520,766			
Community Services				3,559,971	3,356,088	203,883
Housing						
Capital outlay				11,000	50,650	(39,650)
Debt service:						
Principal						
Interest						
Total Expenditures	<u>3,609,000</u>	<u>3,088,234</u>	<u>520,766</u>	<u>3,570,971</u>	<u>3,406,738</u>	<u>164,233</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(87,060)</u>	<u>(96,188)</u>	<u>(9,128)</u>	<u>(1,855,878)</u>	<u>(1,422,384)</u>	<u>433,494</u>
OTHER FINANCING SOURCES (USES)						
Transfers in				1,964,435	1,964,436	1
Transfers (out)				(232,004)	(232,004)	
Total Other Financing Sources (Uses)				<u>1,732,431</u>	<u>1,732,432</u>	<u>1</u>
NET CHANGE IN FUND BALANCE	<u>(\$87,060)</u>	<u>(96,188)</u>	<u>(\$9,128)</u>	<u>(\$123,447)</u>	<u>310,048</u>	<u>\$433,495</u>
BEGINNING FUND BALANCES (DEFICITS)		<u>556,360</u>			<u>1,037,955</u>	
ENDING FUND BALANCES (DEFICITS)		<u>\$460,172</u>			<u>\$1,348,003</u>	

GAS TAX			ASSET SEIZURE/TRAFFIC SAFETY			COUNTY MEASURE B		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$1,867,980	\$2,295,813	\$427,833				\$1,948,089	\$2,017,093	\$69,004
5,000	1,949	(3,051)						
12,000	36,702	24,702	\$183	\$518	\$335	18,675	32,236	13,561
1,020	31,274	30,254						
1,886,000	2,365,738	479,738	183	518	335	1,966,764	2,049,329	82,565
				1,531	(1,531)			
980,000	846,340	133,660						
980,000	846,340	133,660		1,531	(1,531)			
906,000	1,519,398	613,398	183	(1,013)	(1,196)	1,966,764	2,049,329	82,565
(2,815,085)	(1,857,274)	957,811	(20,000)	(20,000)		(4,476,447)	(2,298,204)	2,178,243
(2,815,085)	(1,857,274)	957,811	(20,000)	(20,000)		(4,476,447)	(2,298,204)	2,178,243
(\$1,909,085)	(337,876)	\$1,571,209	(\$19,817)	(21,013)	(\$1,196)	(\$2,509,683)	(248,875)	\$2,260,808
	3,982,683			42,088			3,647,402	
	\$3,644,807			\$21,075			\$3,398,527	

(Continued)



City of Alameda
Non-Major Funds
Combining Schedules of Revenues, Expenditures
and Changes in Fund Balances
Budget and Actual
For the year ended June 30, 2014

	TIDELANDS			PARKING METER		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
Property taxes						
Other taxes						
Licenses and permits						
Revenue from other agencies						
Charges for current services				\$1,059,800	\$1,164,482	\$104,682
Fines and forfeitures				60,000	60,000	
Use of money and property	\$819,861	\$752,659	(\$67,202)	16,084	27,989	11,905
Other				10,116	4,140	(5,976)
Total Revenues	819,861	752,659	(67,202)	1,146,000	1,256,611	110,611
EXPENDITURES						
Current:						
General government	1,415,000	840,926	574,074	803,324	548,893	254,431
Public safety						
Public works	304,844		304,844			
Community Development						
Community Services						
Housing						
Capital outlay						
Debt service:						
Principal						
Interest						
Total Expenditures	1,719,844	840,926	878,918	803,324	548,893	254,431
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(899,983)	(88,267)	811,716	342,676	707,718	365,042
OTHER FINANCING SOURCES (USES)						
Transfers in				510,895		(510,895)
Transfers (out)	(184,520)	(6,481)	178,039	(1,145,895)	(591,092)	554,803
Total Other Financing Sources (Uses)	(184,520)	(6,481)	178,039	(635,000)	(591,092)	43,908
NET CHANGE IN FUND BALANCE	<u>(\$1,084,503)</u>	<u>(94,748)</u>	<u>\$989,755</u>	<u>(\$292,324)</u>	<u>116,626</u>	<u>\$408,950</u>
BEGINNING FUND BALANCES (DEFICITS)		<u>2,938,578</u>			<u>3,138,267</u>	
ENDING FUND BALANCES (DEFICITS)		<u>\$2,843,830</u>			<u>\$3,254,893</u>	

COMMERCIAL REVITALIZATION			COMMUNITY DEVELOPMENT BLOCK GRANT			GARBAGE/RECYCLING SURCHARGE		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
						\$175,000	\$178,937	\$3,937
	\$11,943	\$11,943	\$2,098,956	\$921,406	(\$1,177,550)			
\$204,248	156,797	(47,451)				6,000	11,930	5,930
174,752	248,435	73,683						
379,000	417,175	38,175	2,098,956	921,406	(1,177,550)	181,000	190,867	9,867
						358,000	161,476	196,524
353,000	262,701	90,299	2,684,732	1,451,622	1,233,110			
			1,420	1,002	418			
353,000	262,701	90,299	2,686,152	1,452,624	1,233,528	358,000	161,476	196,524
26,000	154,474	128,474	(587,196)	(531,218)	55,978	(177,000)	29,391	206,391
			587,196	531,218	(55,978)	(30,493)	(5,000)	25,493
			587,196	531,218	(55,978)	(30,493)	(5,000)	25,493
\$26,000	154,474	\$128,474	\$ -		\$ -	(\$207,493)	24,391	\$231,884
	1,012,887						1,263,880	
	\$1,167,361			\$ -			\$1,288,271	

(Continued)



City of Alameda
 Budgeted Non-Major Funds
 Combining Schedules of Revenues, Expenditures
 and Changes in Fund Balances
 Budget and Actual
 for the year ended June 30, 2014

	ATHLETIC RECREATION			GRANTS FUND		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
Property taxes						
Other taxes						
Licenses and permits				\$1,875	\$500	(\$1,375)
Revenue from other agencies	\$20,000	\$44,231	\$24,231	2,022,904	1,543,774	(479,130)
Charges for current services	1,874,000	2,124,651	250,651			
Fines and forfeitures						
Use of money and property	448,977	561,968	112,991	2,893	4,186	1,293
Other	55,879	207,101	151,222	52,026	1,413	(50,613)
Total Revenues	2,398,856	2,937,951	539,095	2,079,698	1,549,873	(529,825)
EXPENDITURES						
Current:						
General government	3,878,940	3,380,372	498,568			
Public safety				1,300,000	1,197,114	102,886
Public works						
Community Development						
Community Services						
Housing				453,393	140,317	313,076
Capital outlay				153,094	248,643	(95,549)
Debt service:						
Principal						
Interest		(1,154)	1,154			
Total Expenditures	3,878,940	3,379,218	499,722	1,906,487	1,586,074	320,413
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,480,084)	(441,267)	1,038,817	173,211	(36,201)	(209,412)
OTHER FINANCING SOURCES (USES)						
Transfers in	1,909,871	1,379,880	(529,991)	84,541	84,549	8
Transfers (out)	(2,065,622)	(1,493,075)	572,547	(100,000)	(100,314)	(314)
Total Other Financing Sources (Uses)	(155,751)	(113,195)	42,556	(15,459)	(15,765)	(306)
NET CHANGE IN FUND BALANCE	<u>(\$1,635,835)</u>	(554,462)	<u>\$1,081,373</u>	<u>\$157,752</u>	(51,966)	<u>(\$209,718)</u>
BEGINNING FUND BALANCES (DEFICITS)		3,294,539			485,475	
ENDING FUND BALANCES (DEFICITS)		<u>\$2,740,077</u>			<u>\$433,509</u>	

WASTE REDUCTION SURCHARGE			MAINTENANCE ASSESSMENT DISTRICTS			VEHICLE REGISTRATION FEE		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
			\$1,877,684	\$2,102,615	\$224,931			
\$248,279	\$247,628	(\$651)				\$265,000	\$326,372	\$61,372
352,000	382,352	30,352						
24,249	30,462	6,213	19,389	39,404	20,015	2,000	5,313	3,313
2,751	114,696	111,945						
627,279	775,138	147,859	1,897,073	2,142,019	244,946	267,000	331,685	64,685
			631,000	469,090	161,910			
1,180,000	840,637	339,363	1,827,000	1,186,859	640,141			
4,000	968	3,032	15,000		15,000			
1,184,000	841,605	342,395	2,473,000	1,655,949	817,051			
(556,721)	(66,467)	490,254	(575,927)	486,070	1,061,997	267,000	331,685	64,685
			212,195	31,116	(181,079)	(600,000)	(200,000)	400,000
			(835,955)	(368,004)	467,951			
			(623,760)	(336,888)	286,872	(600,000)	(200,000)	400,000
(\$556,721)	(66,467)	\$490,254	(\$1,199,687)	149,182	\$1,348,869	(\$333,000)	131,685	\$464,685
	3,281,260			4,443,457			644,150	
	\$3,214,793			\$4,592,639			\$775,835	

(Continued)



City of Alameda
 Budgeted Non-Major Funds
 Combining Schedules of Revenues, Expenditures
 and Changes in Fund Balances
 Budget and Actual
 for the year ended June 30, 2014

	BASE REUSE DEBT SERVICE			CONSTRUCTION IMPACT FEE		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
Property taxes						
Other taxes				\$187,000	\$651,817	\$464,817
Licenses and permits				11,500	45,585	34,085
Revenue from other agencies				37,865	5,750	(32,115)
Charges for current services						
Fines and forfeitures						
Use of money and property		\$1,585	\$1,585	4,313	8,778	4,465
Other						
Total Revenues		1,585	1,585	240,678	711,930	471,252
EXPENDITURES						
Current:						
General government				3,000	4,839	(1,839)
Public safety						
Public works						
Community Development						
Community Services						
Housing				38,000	8,627	29,373
Capital outlay						
Debt service:						
Principal	\$300,000	300,000				
Interest	50,000	22,987	27,013			
Total Expenditures	350,000	322,987	27,013	41,000	13,466	27,534
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(350,000)	(321,402)	28,598	199,678	698,464	498,786
OTHER FINANCING SOURCES (USES)						
Transfers in	300,000	150,000	(150,000)	231,000	231,000	
Transfers (out)				(1,188,192)	(270,683)	917,509
Total Other Financing Sources (Uses)	300,000	150,000	(150,000)	(957,192)	(39,683)	917,509
NET CHANGE IN FUND BALANCE	<u>(\$50,000)</u>	<u>(171,402)</u>	<u>(\$121,402)</u>	<u>(\$757,514)</u>	<u>658,781</u>	<u>\$1,416,295</u>
BEGINNING FUND BALANCES (DEFICITS)		<u>214,636</u>			<u>860,875</u>	
ENDING FUND BALANCES (DEFICITS)		<u>\$43,234</u>			<u>\$1,519,656</u>	

STREETS/TRANSPORTATION			CITYWIDE DEVELOPMENT FEE			URBAN RUNOFF STORM DRAIN FEE		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$460,000	\$437,726	(\$22,274)				\$2,124,875	\$2,109,515	(\$15,360)
34,000	14,100	(19,900)						
			\$11,668	\$289,553	\$277,885			
26,500	52,468	25,968				75,000	46,845	(28,155)
14,148	18,232	4,084	13,571	29,425	15,854	43,577	70,324	26,747
673		(673)	1,051		(1,051)	1,125	300	(825)
535,321	522,526	(12,795)	26,290	318,978	292,688	2,244,577	2,226,984	(17,593)
2,000	2,000							
500,000	500,000							
203,000	121,847	81,153						
23,220	22,980	240	100,000	57,280	42,720	2,579,844	2,112,222	467,622
728,220	646,827	81,393	100,000	57,280	42,720	2,579,844	2,112,222	467,622
(192,899)	(124,301)	68,598	(73,710)	261,698	335,408	(335,267)	114,762	450,029
191,000	108,465	(82,535)				368,945	268,744	(100,201)
(33,000)	(33,000)		(2,110,578)	(111,106)	1,999,472	(5,704,598)	(542,063)	5,162,535
158,000	75,465	(82,535)	(2,110,578)	(111,106)	1,999,472	(5,335,653)	(273,319)	5,062,334
(\$34,899)	(48,836)	(\$13,937)	(\$2,184,288)	150,592	\$2,334,880	(\$5,670,920)	(158,557)	\$5,512,363
	2,222,927			3,276,323			7,797,766	
	\$2,174,091			\$3,426,915			\$7,639,209	

(Continued)



City of Alameda
 Budgeted Non-Major Funds
 Combining Schedules of Revenues, Expenditures
 and Changes in Fund Balances
 Budget and Actual
 for the year ended June 30, 2014

	MAINTENANCE ASSESSMENT DISTRICT CAPITAL PROJECTS			EMERGENCY OPERATIONS CENTER CAPITAL PROJECTS		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
Property taxes						
Other taxes						
Licenses and permits						
Revenue from other agencies						
Charges for current services						
Fines and forfeitures						
Use of money and property	\$14,074	\$23,581	\$9,507		\$114	\$114
Other	364		(364)			
Total Revenues	14,438	23,581	9,143		114	114
EXPENDITURES						
Current:						
General government						
Public safety						
Public works						
Community Development						
Community Services						
Housing						
Capital outlay	204,000	7,876	196,124			
Debt service:						
Principal						
Interest						
Total Expenditures	204,000	7,876	196,124			
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(189,562)	15,705	205,267		114	114
OTHER FINANCING SOURCES (USES)						
Transfers in				\$3,000,000	3,016,457	16,457
Transfers (out)	(1,699,000)	(652,360)	1,046,640			
Total Other Financing Sources (Uses)	(1,699,000)	(652,360)	1,046,640	3,000,000	3,016,457	16,457
NET CHANGE IN FUND BALANCE	<u>(\$1,888,562)</u>	(636,655)	<u>\$1,251,907</u>	<u>\$3,000,000</u>	3,016,571	<u>\$16,571</u>
BEGINNING FUND BALANCES (DEFICITS)		2,974,044				
ENDING FUND BALANCES (DEFICITS)		<u>\$2,337,389</u>			<u>\$3,016,571</u>	

Internal Service Funds are used to finance and account for special activities and services performed by a designated department for other departments in the City on a cost reimbursement basis.

The concept of major funds introduced by GASB Statement 34 does not extend to internal service funds because they do not do business with outside parties. GASB Statement 34 requires that for the Statement of Activities, the net revenues or expenses of each internal service fund be eliminated by netting them against the operations of the other City departments which generated them. The remaining balance sheet items are consolidated with these same funds in the Statement of Net Position.

However, internal service funds are still presented separately in the Fund financial statements, including the funds below.

Equipment Replacement

This fund accumulates funds for the replacement of worn and obsolete equipment.

Central Services

This fund accounts for the City's central services operations, reimbursed through charges assessed to other City departments.

Fleet Maintenance

This fund accounts for the maintenance and replacement of vehicles and equipment used by all City departments. Reimbursements occur through charges assessed to other City departments.

Technology Services

This fund accounts for information technology. Reimbursements occur through administrative charges assessed to other departments based upon their proportional share of program costs.

Facilities Maintenance

This fund accumulates funds for the costs associated with the maintenance of the City's facilities.

Workers' Compensation Insurance

This fund accounts for the expenditures for administration of the City's workers' compensation program, payment of workers' compensation claim payments, and related insurance premiums.

Risk Management Insurance

This fund accounts for the administration of the City's risk management program, payment of general liability claim payments, and insurance premiums for general liability and property coverage.

Unemployment Insurance

This fund accounts for the administration of the City's unemployment insurance program and payment of unemployment claim payments.

Other Post Employment Benefits (OPEB)/Vacation

This fund accounts for expenditures for other post-employment benefits (OPEB) and accumulates funds for future payoffs of accrued leave balances.



City of Alameda
Internal Service Funds
Combining Statement of Net Position
June 30, 2014

	Equipment Replacement	Central Services	Fleet Maintenance	Technology Services
ASSETS				
Current Assets:				
Cash and cash equivalents	\$3,523,977	\$84,573	\$175,845	\$1,359,384
Accounts receivable	67,306			
Total Current Assets	3,591,283	84,573	175,845	1,359,384
Noncurrent Assets:				
Restricted cash and investments	180,792			
Capital assets, depreciable, net	5,671,594			146,470
Total Non-current Assets	5,852,386			146,470
Total Assets	9,443,669	84,573	175,845	1,505,854
LIABILITIES				
Current Liabilities:				
Accounts payable	1,107			52,855
Interest payable	90,891			
Refundable deposits				
Unearned revenue	9			
Claims payable:				
Due within one year				
Equipment lease payable:				
Due within one year	460,681			
Total Current Liabilities	552,688			52,855
Long-Term Liabilities:				
Claims payable:				
Due in more than one year				
Equipment purchase agreement	4,311,419			
Total Long-Term Liabilities	4,311,419			
NET POSITION				
Net investment in capital asset	899,494			146,470
Unrestricted	3,680,068	84,573	175,845	1,306,529
Total Net Position (Deficits)	\$4,579,562	\$84,573	\$175,845	\$1,452,999

<u>Facilities Maintenance</u>	<u>Workers' Compensation Insurance</u>	<u>Risk Management Insurance</u>	<u>Unemployment Insurance</u>	<u>OPEB/Vacation</u>	<u>Total</u>
\$1,945,927	\$4,734,863 35,184	\$3,147,154	\$367,734	\$3,521,030 175	\$18,860,487 102,665
<u>1,945,927</u>	<u>4,770,047</u>	<u>3,147,154</u>	<u>367,734</u>	<u>3,521,205</u>	<u>18,963,152</u>
	325,000	50,000		25,000	580,792 5,818,064
	<u>325,000</u>	<u>50,000</u>		<u>25,000</u>	<u>6,398,856</u>
<u>1,945,927</u>	<u>5,095,047</u>	<u>3,197,154</u>	<u>367,734</u>	<u>3,546,205</u>	<u>25,362,008</u>
	222,638	216,006		3,775	496,381 90,891 24,058 9
	4,125,285	55,020			4,180,305
					<u>460,681</u>
	<u>4,347,923</u>	<u>295,084</u>		<u>3,775</u>	<u>5,252,325</u>
	3,531,658	2,180,358			5,712,016 4,311,419
	<u>3,531,658</u>	<u>2,180,358</u>			<u>10,023,435</u>
<u>1,945,927</u>	<u>(2,784,534)</u>	<u>721,712</u>	<u>367,734</u>	<u>3,542,430</u>	1,045,964 9,040,284
<u>\$1,945,927</u>	<u>(\$2,784,534)</u>	<u>\$721,712</u>	<u>\$367,734</u>	<u>\$3,542,430</u>	<u>\$10,086,248</u>



City of Alameda
Internal Service Funds
Combining Statement of Revenues, Expenses and
Changes in Fund Net Position
For the year ended June 30, 2014

	Equipment Replacement	Central Services	Fleet Maintenance	Technology Services
OPERATING REVENUES				
Charges for services				\$262,776
Miscellaneous	\$1,301,034			
Total Operating Revenues	1,301,034			262,776
OPERATING EXPENSES				
General administrative	207,607			53,860
Wages and benefits				
Insurance				
Contractual services	3,797			66,319
Supplies and maintenance	12,821			
Depreciation	920,635			36,617
Total Operating Expenses	1,144,860			156,796
Operating Income (Loss)	156,174			105,980
NONOPERATING REVENUES (EXPENSES)				
Interest income	30,065	\$452	\$2,882	11,561
Total Nonoperating Revenues (Expenses)	30,065	452	2,882	11,561
Income (Loss) Before Transfers	186,239	452	2,882	117,541
Transfers in	193,004			
Transfers (out)			(96,996)	(79,656)
Net Transfers	193,004		(96,996)	(79,656)
Change in Net Position	379,243	452	(94,114)	37,885
BEGINNING NET POSITION (DEFICITS)	4,200,319	84,121	269,959	1,415,114
ENDING NET POSITION (DEFICITS)	\$4,579,562	\$84,573	\$175,845	\$1,452,999

<u>Facilities Maintenance</u>	<u>Workers' Compensation Insurance</u>	<u>Risk Management Insurance</u>	<u>Unemployment Insurance</u>	<u>OPEB/Vacation</u>	<u>Total</u>
	\$2,744,074	\$1,964,264	\$252,310	\$3,495,399	\$8,718,823
\$744,024				17,394	2,062,452
744,024	2,744,074	1,964,264	252,310	3,512,793	10,781,275
					261,467
	39		105,228	101,290	206,557
	2,407,858	771,726		2,632,241	5,811,825
	137,850	681,344	1,620	34,712	925,642
1,012		60,850			74,683
					957,252
1,012	2,545,747	1,513,920	106,848	2,768,243	8,237,426
743,012	198,327	450,344	145,462	744,550	2,543,849
10,760	(2,807)	(1,866)	(216)	13,816	64,647
10,760	(2,807)	(1,866)	(216)	13,816	64,647
753,772	195,520	448,478	145,246	758,366	2,608,496
				941,004	1,134,008
					(176,652)
				941,004	957,356
753,772	195,520	448,478	145,246	1,699,370	3,565,852
1,192,155	(2,980,054)	273,234	222,488	1,843,060	6,520,396
\$1,945,927	(\$2,784,534)	\$721,712	\$367,734	\$3,542,430	\$10,086,248



City of Alameda
Internal Service Funds
Combining Statement of Cash Flows
For the year ended June 30, 2014

	Equipment Replacement	Central Services	Fleet Maintenance	Technology Services
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers	\$1,282,549		\$17,983	\$262,776
Payments to suppliers	(21,876)			(16,955)
Payments to employees	(207,607)			(53,860)
Claims paid				
Cash Flows from Operating Activities	1,053,066		17,983	191,961
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Interfund payments				
Transfers In (out)	193,004		(96,996)	(79,656)
Cash Flows from Noncapital Financing Activities	193,004		(96,996)	(79,656)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition of capital assets, net	(894,952)			
Equipment purchase agreement proceeds	140,000			
Principal payments on capital debt	(453,663)			
Cash Flows from Capital and Related Financing Activities	(1,208,615)			
CASH FLOWS FROM INVESTING ACTIVITIES				
Decrease (increase) in restricted investments	246,610			
Interest income	30,065	\$452	2,882	11,561
Cash Flows from Capital and Related Investing Activities	276,675	452	2,882	11,561
Net Cash Flows	314,130	452	(76,131)	123,866
Cash and investments at beginning of period	3,209,847	84,121	251,976	1,235,518
Cash and investments at end of period	\$3,523,977	\$84,573	\$175,845	\$1,359,384
Reconciliation of operating income (loss) to net cash flows				
Operating income (loss)	\$156,174			\$105,980
Adjustments to reconcile operating income to cash flows from operating activities:				
Depreciation	920,635			36,617
Change in assets and liabilities:				
Accounts receivable and refundable deposits	(18,494)		\$17,983	
Accounts payable	(5,258)			49,364
Compensated absences				
Claims payable				
Deferred revenue	9			
Cash Flows from Operating Activities	\$1,053,066	\$ -	\$17,983	\$191,961

Facilities Maintenance	Workers' Compensation Insurance	Risk Management Insurance	Unemployment Insurance	OPEB/Vacation	Total
\$744,024 (1,012)	\$2,818,122 (151,033) (39) (2,217,319)	\$2,056,505 (629,751) (498,152)	\$255,980 (1,620) (105,228)	\$3,522,881 (2,664,741) (101,290)	\$10,960,820 (3,486,988) (468,024) (2,715,471)
743,012	449,731	928,602	149,132	756,850	4,290,337
				(3,079) 941,004	(3,079) 957,356
				937,925	954,277
					(894,952) 140,000 (453,663)
					(1,208,615)
10,760	(2,807)	(50,000) (1,866)	(216)	(25,000) 13,816	171,610 64,647
10,760	(2,807)	(51,866)	(216)	(11,184)	236,257
753,772	446,924	876,736	148,916	1,683,591	4,272,256
1,192,155	4,287,939	2,270,418	218,818	1,837,439	14,588,231
\$1,945,927	\$4,734,863	\$3,147,154	\$367,734	\$3,521,030	\$18,860,487
\$743,012	\$198,327	\$450,344	\$145,462	\$744,550	\$2,543,849
					957,252
	74,048 (13,183)	92,241 112,443	3,670	10,088 2,212	179,536 145,578
	190,539	273,574			464,113 9
\$743,012	\$449,731	\$928,602	\$149,132	\$756,850	\$4,290,337



GASB Statement 34 requires that Private Purpose, Pension Funds and Agency Funds be presented separately from the Government-wide and Fund financial statements.

Private Purpose Trust Funds***Successor Agency Special Revenue Fund***

This fund accounts for the operations of the agency.

Successor Agency Capital Projects Fund

This fund accounts for capital projects of the agency.

Successor Agency Debt Service Fund

This fund accounts for the debt service related payments of the agency.

Pension Trust Funds

Pension Trust Funds are used to report and account for resources that are required to be held in trust for the members and beneficiaries of the City's defined benefit pension plan.

Police and Fire Pension #1079

This fund accounts for the resources accumulated for the payment of pension benefits enacted under Plan 1079.

Police and Fire Pension #1082

This fund accounts for the resources accumulated for the payment of pension benefits enacted under Plan 1082.

Agency Funds

Agency Funds account for assets held by the City as agent for individuals, governmental entities, and non-public organizations. These funds include the following:

Assessment Districts

This fund accounts for cash and investments held on behalf of assessment districts formed within the City. The City is not obligated for repayment of any debt issued by these assessment districts.

Mastick Senior Center Trust Fund

This fund accounts for assets held for the Mastick Senior Center Advisory Board to provide services and facilities which enhance the quality of life for senior citizens. This fund was closed in fiscal year 2013-14.



City of Alameda
Pension Trust Funds
Combining Statements Of Net Position
June 30, 2014

	PENSION TRUST FUNDS		
	Police and Fire Pension #1079	Police and Fire Pension #1082	Total
ASSETS			
Restricted cash and investments	\$74,755	\$182	\$74,937
Total Assets	\$74,755	\$182	\$74,937
NET POSITION			
Restricted for:			
Employees' pension benefits	\$74,755	\$182	\$74,937
Net Position	\$74,755	\$182	\$74,937



City of Alameda
Pension Trust Funds
Combining Statements of Changes in Net Position
For the year ended June 30, 2014

	<u>PENSION TRUST FUNDS</u>		
	<u>Plan #1079</u>	<u>Plan #1082</u>	<u>TOTALS</u>
ADDITIONS			
Employer contributions	<u>\$1,878,271</u>	<u>\$46,176</u>	<u>\$1,924,447</u>
Total Additions	<u>1,878,271</u>	<u>46,176</u>	<u>1,924,447</u>
DEDUCTIONS			
Retirement and other benefits	1,840,595	46,069	1,886,664
Contractual services	<u>14,919</u>	<u>96</u>	<u>15,015</u>
Total Deductions	<u>1,855,514</u>	<u>46,165</u>	<u>1,901,679</u>
CHANGE IN NET POSITION	<u>22,757</u>	<u>11</u>	<u>22,768</u>
NET POSITION			
Beginning of year	<u>51,998</u>	<u>171</u>	<u>52,169</u>
End of year	<u><u>\$74,755</u></u>	<u><u>\$182</u></u>	<u><u>\$74,937</u></u>



City of Alameda
 Successor Agency Private Purpose Trust Funds
 Combining Statements Of Net Position
 June 30, 2014

	PRIVATE PURPOSE TRUST FUNDS			
	Successor Agency Special Revenue	Successor Agency Debt Service	Successor Agency Capital Project	Total
ASSETS				
Cash and cash equivalents	\$10,742,317			\$10,742,317
Restricted cash and investments	8,158,595			8,158,595
Total Assets	\$18,900,912	\$ -	\$ -	\$18,900,912
LIABILITIES				
Accounts payable	\$810,251			\$810,251
Accrued payroll	228			228
Interest payable	1,418,185			1,418,185
Payable to the Housing Authority	26,567			26,567
Long term debt:				
Due within one year	1,850,000			1,850,000
Due in more than one year	67,567,207			67,567,207
Total Liabilities	71,672,438			71,672,438
NET POSITION				
Held in trust for private purpose	(\$52,771,526)	\$ -	\$ -	(\$52,771,526)



City of Alameda
 Successor Agency Private Purpose Trust Funds
 Combining Statements of Changes in Net Position
 For the year ended June 30, 2014

	PRIVATE PURPOSE TRUST FUNDS			
	Successor Agency Special Revenue	Successor Agency Debt Service	Successor Agency Capital Project	TOTALS
ADDITIONS				
Property taxes	\$8,076,432			\$8,076,432
Use of money and property	125,044	\$24		125,068
Transfer from Successor Agency Special Revenue Fund		64,455,574		64,455,574
Other	1			1
Total Additions	8,201,477	64,455,598		72,657,075
DEDUCTIONS				
Administration	148,142			148,142
Contractual services	4,450,781			4,450,781
Transfer to Successor Agency Debt Service Fund	64,445,685			64,445,685
Transfer to Successor Agency Capital Projects Fund			\$9,889	9,889
Community development expense	500,000			500,000
Debt service:				
Interest and fiscal charges	4,203,094	39		4,203,133
Total Deductions	73,747,702	39	9,889	73,757,630
CHANGES IN NET POSITION	(65,546,225)	64,455,559	(9,889)	(1,100,555)
NET POSITION				
Beginning of year	12,774,699	(64,455,559)	9,889	(51,670,971)
End of year	(\$52,771,526)	\$ -	\$ -	(\$52,771,526)



City of Alameda
Agency Funds
Statement of Changes in Assets and Liabilities
For the year ended June 30, 2014

	Balance June 30, 2013	Additions	Deductions	Balance June 30, 2014
<u>Assessment Districts</u>				
<u>Assets</u>				
Restricted cash and investments	\$8,548,193	\$2,090,551	\$4,091,228	\$6,547,516
Accounts receivable	15,908	17,459	15,908	17,459
Interest receivable		14		14
Total Assets	<u>\$8,564,101</u>	<u>\$2,108,024</u>	<u>\$4,107,136</u>	<u>\$6,564,989</u>
<u>Liabilities</u>				
Accounts payable	\$511,674	\$1,696	\$511,674	\$1,696
Interest payable		127,500		127,500
Due to bondholders	8,052,427	1,978,828	3,595,462	6,435,793
Total Liabilities	<u>\$8,564,101</u>	<u>\$2,108,024</u>	<u>\$4,107,136</u>	<u>\$6,564,989</u>
<u>Mastick Senior Center</u>				
<u>Assets</u>				
Restricted cash and investments	<u>\$432,308</u>		<u>\$432,308</u>	
Total Assets	<u>\$432,308</u>		<u>\$432,308</u>	
<u>Liabilities</u>				
Due to members	<u>\$432,308</u>		<u>\$432,308</u>	
Total Liabilities	<u>\$432,308</u>		<u>\$432,308</u>	
<u>Totals All Agency Funds</u>				
<u>Assets</u>				
Restricted cash and investments	\$8,980,501	\$2,090,551	\$4,523,536	\$6,547,516
Accounts receivable	15,908	17,459	15,908	17,459
Interest receivable		14		14
Total Assets	<u>\$8,996,409</u>	<u>\$2,108,024</u>	<u>\$4,539,444</u>	<u>\$6,564,989</u>
<u>Liabilities</u>				
Accounts payable	\$511,674	\$1,696	\$511,674	\$1,696
Interest payable		127,500		127,500
Due to members	432,308		432,308	
Due to bondholders	8,052,427	1,978,828	3,595,462	6,435,793
Total Liabilities	<u>\$8,996,409</u>	<u>\$2,108,024</u>	<u>\$4,539,444</u>	<u>\$6,564,989</u>





This section of the City's Comprehensive Annual Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information presents with respect to the City's overall financial health. In contrast to the Financial Section, the Statistical Section information is not subject to independent audit.

Financial Trends

These schedules contain trend information to help the reader understand how the City's financial performance and wellbeing have changed over time:

1. Net Position by Component
2. Changes in Net Position
3. Fund Balances of Governmental Funds
4. Changes in Fund Balances of Governmental Funds
5. Basic Revenue Index

Revenue Capacity

These schedules contain information to help the reader assess the City's most significant local revenue source, property taxes:

1. Assessed and Estimated Actual Value of Taxable Property
2. Property Tax Rates, All Direct and Overlapping Governments
3. Principal Property Taxpayers
4. Property Tax Levies and Collections

Debt Capacity

These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future:

1. Ratio of Outstanding Debt by Type
2. Ratio of General Bonded Debt Outstanding
3. Computation of Direct and Overlapping Debt
4. Computation of Legal Bonded Debt Margin
5. Sewer Fund Debt Coverage
6. Bonded Debt Pledged Revenue Coverage, CIC Revenue Bonds and Tax Allocation Bonds

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place:

1. Demographic and Economic Statistics
2. Principal Employers

Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs:

1. Full-Time Equivalent City Government Employees by Function
2. Operating Indicators by Function/Program
3. Capital Asset Statistics by Function/Program

Sources

Unless otherwise noted, the information in these schedules is derived from the Comprehensive Annual Financial Reports for the relevant year.



City of Alameda
Net Position by Component
Last Ten Fiscal Years
(Accrual Basis of Accounting)

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Governmental activities										
Invested in capital assets, net of related debt	\$124,741,406	\$149,626,890	\$158,716,508	\$169,776,636	\$169,927,104	\$179,200,175	\$173,302,089	\$249,436,223	\$234,318,345	\$248,976,617
Restricted	116,647,178	102,723,054	79,816,104	86,336,351	86,483,930	81,018,431	81,525,686	57,906,023	65,063,180	64,148,556
Unrestricted	(40,784,740)	(18,104,392)	13,312,902	8,764,362	16,106,522	17,744,797	21,985,164	17,632,805	27,586,926	22,934,963
Total governmental activities net assets	\$200,603,844	\$234,245,552	\$251,845,514	\$264,877,349	\$272,517,556	\$277,963,403	\$276,812,939	\$324,975,051	\$326,968,451	\$336,060,136
Business-type activities										
Invested in capital assets, net of related debt	\$41,430,248	\$41,606,226	\$41,973,568	\$42,515,505	\$44,928,147	\$45,131,483	\$39,458,176	\$44,169,706	\$32,309,753	\$36,408,147
Restricted	1,106,890	1,145,471							29,374,748	29,591,239
Unrestricted	19,470,915	19,401,658	19,774,563	20,318,503	17,184,286	18,336,223	19,025,625	18,085,254		
Total business-type activities net assets	\$62,008,053	\$62,153,355	\$61,748,131	\$62,834,008	\$62,112,433	\$63,467,706	\$58,483,801	\$62,254,960	\$61,684,501	\$65,999,386
Primary government										
Invested in capital assets, net of related debt	\$166,171,654	\$191,233,116	\$200,690,076	\$212,292,141	\$214,855,251	\$224,331,658	\$213,414,695	\$293,605,929	\$266,628,098	\$285,384,764
Restricted	117,754,068	103,868,525	79,816,104	86,336,351	86,483,930	81,018,431	81,525,686	57,906,023	94,437,928	\$93,739,795
Unrestricted	(21,313,825)	1,297,266	33,087,465	29,082,865	33,290,808	36,081,020	39,344,911	35,718,059	27,586,926	\$22,934,963
Total primary government net assets	\$262,611,897	\$296,398,907	\$313,593,645	\$327,711,357	\$334,629,989	\$341,431,109	\$334,285,292	\$387,230,011	\$388,652,952	\$402,059,522

Source: City Finance Department



City of Alameda
Changes in Net Position
Last Ten Fiscal Years
(Accrual Basis of Accounting)

	For the Fiscal Year Ended June 30,			
	2005	2006	2007	2008
Expenses				
Governmental Activities:				
General Government	\$15,395,113	\$17,477,965	\$20,160,089	\$13,942,578
Police	22,074,065	25,255,793	25,632,978	26,769,167
Fire	19,667,256	20,520,453	23,911,788	24,645,039
Public Works	13,990,352	5,374,200	4,465,955	12,628,974
Community Development	17,920,317	14,093,939	22,986,738	19,189,329
Community Services	6,758,918	7,114,677	7,730,394	8,275,998
Housing	4,687,684	3,395,317	5,802,261	6,668,775
Interest on Long-Term Debt	6,429,215	5,918,480	6,307,727	6,351,470
Total Governmental Activities Expenses	106,922,920	99,150,824	116,997,930	118,471,330
Business-Type Activities:				
Ferry Services	3,539,277	3,478,994	3,274,613	4,469,475
Golf Course	4,400,252	4,508,404	4,645,595	5,009,337
Sewer Service	3,632,512	3,756,084	4,244,145	4,320,760
Total Business-Type Activities Expenses	11,572,041	11,743,482	12,164,353	13,799,572
Total Primary Government Expenses	\$118,494,961	\$110,894,306	\$129,162,283	\$132,270,902
 Component Units:				
Housing Authority	\$25,742,559	\$23,458,406	\$25,890,669	\$25,717,763
Power & Telecom	57,956,365	60,987,054	63,267,230	61,075,579
Total Component Units	\$83,698,924	\$84,445,460	\$89,157,899	\$86,793,342
 Program Revenues				
Governmental Activities:				
Charges for Services:				
General Government	\$13,294,972	\$13,804,737	\$13,697,081	\$5,244,071
Police	190,052	217,551	179,212	918,369
Fire	90,640	79,718		1,917,703
Public Works	782,578	848,390	1,488,380	7,149,848
Community Development	11,891,979	12,395,013	13,265,740	12,520,166
Community Services	2,581,142	2,926,120	1,940,528	2,396,147
Housing				438,278
Operating Grants and Contributions	8,170,805	16,571,222	14,350,320	12,969,596
Capital Grants and Contributions	10,946,725	15,576,210	11,063,279	5,535,687
Total Government Activities Program Revenues	47,948,893	62,418,961	55,984,540	49,089,865
Business-Type Activities:				
Charges for Services:				
Ferry Services			17,726	
Golf Course	4,259,968	3,859,518	4,226,422	4,187,705
Sewer Service	5,356,564	5,252,893	5,667,296	5,826,652
Operating Grants and Contributions	6,683,481	2,279,492	1,990,515	3,000,763
Total Business-Type Activities Program Revenue	16,300,013	11,391,903	11,884,233	13,015,120
Total Primary Government Program Revenues	\$64,248,906	\$73,810,864	\$67,868,773	\$62,104,985
 Component Units:				
Charges for Services:				
Housing Authority	\$3,366,326	\$3,162,738	\$3,368,311	\$3,294,371
Power & Telecom	58,103,776	61,937,553	60,552,680	61,857,720
Operating Grants and Contributions	22,357,796	24,594,124	27,623,882	21,419,640
Total Component Units Program Revenues	\$83,827,898	\$89,694,415	\$91,544,873	\$86,571,731
 Net (Expense)/Revenue				
Governmental Activities	(\$58,974,027)	(\$36,731,863)	(\$61,013,390)	(\$69,381,465)
Business-Type Activities	4,727,972	(351,579)	(262,394)	(784,452)
Component Units Activities	128,974	5,248,955	2,386,974	(221,611)
Total Primary Government Net Expense	(\$54,246,055)	(\$31,834,487)	(\$58,888,810)	(\$70,387,528)

Source: City Finance Department

2009	2010	2011	2012	2013	2014
\$11,725,432	\$15,456,715	\$18,188,575	\$15,237,357	\$13,569,619	\$15,040,701
26,137,009	26,798,928	26,889,284	25,904,606	30,431,546	30,848,485
22,123,701	22,861,254	24,532,288	23,970,035	27,374,670	27,866,089
18,746,655	10,939,983	18,950,456	13,738,143	12,664,895	14,344,311
22,163,130	19,248,260	16,550,661	5,718,100	20,805,104	15,947,090
8,125,339	8,749,436	9,296,269	8,741,325	8,296,495	6,995,080
7,415,214	7,975,615	7,261,310	14,452,825	1,222,077	2,004,958
6,100,624	5,764,642	5,677,260	4,142,152	1,409,201	2,307,691
122,537,104	117,794,833	127,346,103	111,904,543	115,773,607	115,354,405
3,756,857	4,200,933	3,357,896			
4,380,267	3,914,763	3,917,153	3,814,979		
4,726,773	4,359,415	4,598,661	3,864,222	5,125,508	5,339,491
12,863,897	12,475,111	11,873,710	7,679,201	5,125,508	5,339,491
\$135,401,001	\$130,269,944	\$139,219,813	\$119,583,744	\$120,899,115	\$120,693,896
\$26,750,656	\$30,114,145	\$31,077,746			
61,522,873	56,686,475	50,902,652	\$54,520,590	\$53,896,090	\$50,466,129
\$88,273,529	\$86,800,620	\$81,980,398	\$54,520,590	\$53,896,090	\$50,466,129
\$6,202,753	\$7,065,225	\$8,378,706	\$6,899,450	\$7,507,538	\$9,820,809
1,211,316	1,196,533	1,248,344	1,181,455	1,125,359	1,772,066
2,528,403	2,459,169	1,875,008	2,156,989	2,625,040	2,242,200
7,135,253	5,234,368	6,743,825	6,694,970	7,329,147	6,915,488
12,050,332	9,628,742	9,628,742	9,261,637	9,717,218	10,267,249
2,328,111	2,600,886	2,643,386	2,771,489	3,477,649	3,238,812
6,816,299	7,401,177	7,753,440	9,898,631	7,434,721	6,416,506
4,307,127	6,703,662	8,305,292	5,111,573	3,504,228	3,188,964
42,579,594	42,289,762	46,576,743	43,976,194	42,720,945	43,862,094
		222			
4,161,463	3,768,555	3,546,251	3,958,933		
5,901,599	6,068,908	6,936,223	7,447,477	8,966,628	9,734,164
2,356,878	2,245,111	2,245,111			
12,419,940	12,082,574	12,727,807	11,406,410	8,966,628	9,734,164
\$54,999,534	\$54,372,336	\$59,304,550	\$55,382,604	\$51,687,573	\$53,596,258
\$3,369,634	\$2,957,381	2,959,697			
54,987,323	49,284,110	51,237,727	\$51,526,195	\$56,157,469	\$59,774,933
21,595,495	28,796,857	29,390,234			
\$79,952,452	\$81,038,348	\$83,587,658	\$51,526,195	\$56,157,469	\$59,774,933
(\$79,957,511)	(\$75,505,071)	(\$75,504,996)	(\$67,928,349)	(\$73,052,662)	(\$71,492,311)
(443,957)	(392,537)	1,027,225	3,727,584	3,841,120	4,394,673
(8,321,077)	(5,762,272)	1,607,260			
(\$88,722,545)	(\$81,659,880)	(\$72,870,511)	(\$64,200,765)	(\$69,211,542)	(\$67,097,638)



City of Alameda
Changes in Net Position
Last Ten Fiscal Years
(Accrual Basis of Accounting)
(Continued)

	For the Fiscal Year Ended June 30,			
	2005	2006	2007	2008
General Revenues and Other Changes in Net Assets				
Governmental Activities:				
Taxes:				
Property Taxes	\$19,007,465	\$21,332,157	\$26,137,534	\$27,413,398
Incremental property tax	8,956,569	11,178,320	12,266,563	14,043,703
Urban runoff special assessments	894,930	851,005	2,668,301	1,738,422
Sales Taxes	4,756,425	4,580,600	4,967,130	5,140,774
Utility Users Tax		8,328,131	8,702,101	9,301,200
Transfer Tax		6,601,412	4,177,736	3,389,197
Franchise Tax				1,605,512
Transient Occupancy Tax				1,088,342
Property Tax In-Lieu				1,654,175
Other Taxes	18,780,327	7,200,067	7,184,959	2,392,876
Motor Vehicle In-Lieu, Unrestricted	5,083,751	5,982,971	5,479,921	5,748,775
Use of Money and properties	2,898,323	2,695,888	5,897,661	8,066,247
Gain/Loss from disposal of capital assets				
Miscellaneous	3,435,857	1,215,942	345,906	1,427,356
Transfers	293,188	407,078	1,293,540	(596,677)
Extraordinary item				
Total Government Activities	64,106,835	70,373,571	79,121,352	82,413,300
Business-Type Activities:				
Use of Money and properties	486,455	646,149	1,004,169	1,126,277
Miscellaneous	2,008	257,810	146,541	147,375
Transfers	(293,188)	(407,078)	(1,293,540)	596,677
Total Business-Type Activities	195,275	496,881	(142,830)	1,870,329
Total Primary Government	\$64,302,110	\$70,870,452	\$78,978,522	\$83,009,977
Component Units Activities:				
Use of Money and properties	\$2,369,805	\$2,315,772	\$2,804,872	\$2,974,858
Miscellaneous				
Increase in value of certain NPCA projects and reserves				
Net Extraordinary Items				(32,097,496)
Total Component Units Activities	\$2,369,805	\$2,315,772	\$2,804,872	(\$29,122,638)
Change in Net Assets				
Governmental Activities	\$5,132,808	\$33,641,708	\$18,107,962	\$13,031,835
Business-Type Activities	4,923,247	145,302	(405,224)	1,085,877
Total Primary Government	\$10,056,055	\$33,787,010	\$17,702,738	\$14,117,712
Changes in Net Assets				
Component units Activities	\$2,498,779	\$7,564,727	\$5,191,846	(\$29,344,249)

Source: City Finance Department

2009	2010	2011	2012	2013	2,014
\$28,056,019	\$30,779,575	\$30,205,060	\$27,965,276	\$26,937,823	\$38,088,577
15,634,394	11,631,272	11,868,722	5,748,695		
1,857,611	1,897,652	1,886,557	1,844,180	1,842,568	
5,412,461	4,880,379	5,077,031	6,035,950	5,932,043	6,260,057
9,049,473	8,822,075	9,182,248	8,787,016	9,095,600	8,500,351
3,124,066	4,647,057	5,896,294	4,921,032	5,582,337	6,730,655
1,626,089	4,403,092	4,451,081	4,477,426	4,439,185	3,919,351
1,178,705	1,084,850	1,118,732	1,294,691	1,396,432	1,612,283
1,672,842	1,278,940	1,255,240	1,271,253	1,112,896	1,382,336
1,956,106	891,109	1,197,746	1,489,036	2,788,444	4,175,348
5,994,956	6,041,729	6,120,156	5,874,386	5,897,923	
6,843,179	3,836,073	5,059,361	617,852	4,039,370	5,068,924
4,090,462	742,404	4,080,095	5,803,134	1,531,218	4,428,117
1,101,353	(1,114,750)	(1,628,137)	207,258	269,538	417,997
			40,764,726		
87,597,716	79,821,457	85,770,186	117,101,911	70,865,377	80,583,996
730,441	348,032		192,687	33,149	337,908
93,294	285,028	(230,894)	58,146	5,495	301
(1,101,353)	1,114,750	1,628,137	(207,258)	(269,538)	(417,997)
(277,618)	1,747,810	1,397,243	43,575	(230,894)	(79,788)
\$86,496,363	\$80,936,207	\$87,167,429	\$117,145,486	\$70,634,483	\$80,504,208
\$1,744,742	\$356,673	\$1,965,040	\$119,699	\$98,920	\$86,293
	506,590	249,207	54,142	176,225	1,548,129
				1,447,092	(789,918)
25,251,400					
\$26,996,142	\$863,263	\$2,214,247	\$173,841	\$1,722,237	\$844,504
\$7,640,205	\$4,316,386	\$2,828,006	\$49,173,562	(\$2,187,285)	\$9,091,685
(721,575)	1,355,273	3,473,803	3,771,159	3,610,226	4,314,885
\$6,918,630	\$5,671,659	\$6,301,809	\$52,944,721	\$1,422,941	\$13,406,570
\$18,675,065	(\$4,899,009)	\$3,821,507	(\$2,820,554)	\$3,983,616	\$10,153,308

City of Alameda
Fund Balances of Governmental Funds
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
General Fund										
Pre-GASB 54 Classifications:										
Reserved	\$6,065,209	\$6,626,345	\$6,649,640	\$9,441,392	\$6,152,052	\$5,426,061				
Unreserved	16,048,586	17,947,381	16,171,215	10,252,721	15,362,069	16,223,164				
GASB 54 Classifications:										
Nonspendable								\$2,685,205	\$2,200,000	\$2,261,871
Restricted							\$400,000			
Committed							603,629	400,000		
Assigned							16,693,535	315,045		
Unassigned								19,618,518	21,293,014	29,071,830
Total General Fund	<u>\$22,113,795</u>	<u>\$24,573,726</u>	<u>\$22,820,855</u>	<u>\$19,694,113</u>	<u>\$21,514,121</u>	<u>\$21,649,225</u>	<u>\$17,697,164</u>	<u>\$23,018,768</u>	<u>\$23,493,014</u>	<u>\$31,333,701</u>
All Other Governmental Funds										
Pre-GASB 54 Classifications:										
Reserved	\$26,759,167	\$29,578,391	\$32,799,457	\$34,104,927	\$31,746,036	\$33,900,970				
Unreserved, reported in:										
Special revenue funds	40,171,866	38,923,405	31,494,061	20,831,848	36,849,864	32,037,363				
Capital project funds	18,531,330	14,420,484	13,068,955	28,887,337	17,242,412	14,178,257				
GASB 54 Classifications:										
Nonspendable								\$8,894		\$9,395
Restricted								24,442,662	\$21,293,253	23,349,158
Committed								35,055,243	36,907,806	40,790,003
Assigned								(9,200)		
Unassigned								(1,600,776)	(657,163)	
Total all other governmental funds	<u>\$85,462,363</u>	<u>\$82,922,280</u>	<u>\$77,362,473</u>	<u>\$83,824,112</u>	<u>\$85,838,312</u>	<u>\$80,116,590</u>	<u>\$82,235,577</u>	<u>\$57,906,023</u>	<u>\$57,543,896</u>	<u>\$64,148,556</u>

Source: City of Alameda Finance Department





City of Alameda
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)

	2005	2006	2007	2008
Revenues				
Property taxes	\$32,976,420	\$37,320,071	\$39,938,739	\$43,189,504
Other local taxes	24,120,443	27,682,138	26,125,551	25,463,825
Licenses and permits	3,664,147	4,316,809	4,281,863	3,792,899
Revenue from other agencies	22,233,324	35,629,270	29,797,193	24,321,452
Charges for current services	9,291,266	10,705,681	9,952,910	11,987,586
Fines and forfeitures	907,001	941,793	992,593	1,239,607
Use of money and property	15,444,762	15,791,585	18,624,311	20,264,478
Other	3,550,257	1,168,243	1,437,521	1,795,035
Total Revenues	112,187,620	133,555,590	131,150,681	132,054,386
Expenditures				
Current:				
General government	15,208,034	15,161,220	13,761,022	11,315,409
Police	21,986,900	24,563,122	25,244,920	26,544,338
Fire	18,898,538	22,795,320	23,634,196	24,338,086
Public Works	7,382,093	7,120,517	7,892,558	9,255,632
Community Development	15,319,311	12,677,375	28,512,408	24,230,719
Community Services	6,177,938	6,331,629	6,621,934	7,258,611
Culture and recreation				
Housing	6,400,799	4,369,609	6,249,589	7,075,267
Capital outlay	18,907,960	39,505,003	23,667,913	11,845,020
Debt service:				
Principal repayment	1,560,568	1,564,295	1,918,623	2,533,420
Interest and fiscal charges	6,283,053	6,033,431	6,255,397	6,375,793
Total Expenditures	118,125,194	140,121,521	143,758,560	130,772,295
Excess (deficiency) of revenues over (under) expenditures	(5,937,574)	(6,565,931)	(12,607,879)	1,282,091
Other Financing Sources (Uses)				
Contribution from (to) other entities				
Transfers in	24,240,787	41,355,020	42,858,538	29,641,624
Transfers (out)	(24,244,606)	(41,077,819)	(41,588,363)	(30,614,587)
Sale of capital assets	23,443	5,176,704	25,026	25,769
Payment to escrow agent				
Bond issuance premium (discount) on debt				
Issuance of long-term debt	84,200	1,031,874	4,000,000	3,000,000
Total other financing sources (uses)	103,824	6,485,779	5,295,201	2,052,806
Extraordinary item				
Net Change in fund balances	(\$5,833,750)	(\$80,152)	(\$7,312,678)	\$3,334,897
Debt service as a percentage of noncapital expenditures	7.9%	7.6%	6.8%	8.0% (a)

NOTE:

(a) Calculation of percentage only includes non-capitalized expenditures that is not being reflected on the capital outlay line.

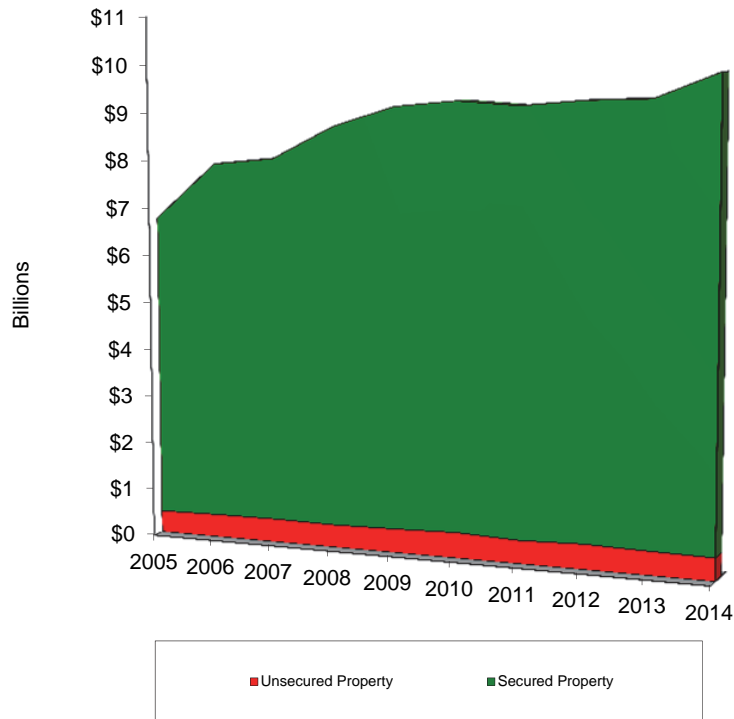
Source: City Finance Department

2009	2010	2011	2012	2013	2014
\$45,548,024	\$44,308,500	\$44,304,076	\$36,215,189	\$30,299,428	\$40,030,928
24,588,234	27,032,505	29,209,243	28,731,775	29,441,266	31,532,635
3,361,091	3,172,848	3,389,609	2,962,194	3,220,082	3,649,220
19,408,936	19,354,972	18,584,868	15,017,173	15,017,173	8,383,901
10,264,260	12,252,283	12,102,124	16,992,163	16,992,163	16,881,772
1,463,269	1,434,684	1,350,974	1,498,967	1,712,558	1,940,326
20,329,314	17,208,171	17,595,184	16,284,321	16,284,321	17,130,340
4,516,237	791,233	5,454,018	3,716,012	1,366,611	4,638,439
129,479,365	125,555,196	131,990,096	121,417,794	114,333,602	124,187,561
13,114,355	9,756,226	4,130,188	8,505,007	13,996,654	14,807,500
25,770,329	26,749,247	27,612,111	27,697,939	28,538,108	28,767,165
22,932,133	22,589,195	24,297,287	23,735,534	23,262,699	24,269,387
10,198,469	4,682,917	6,324,136	5,045,594	4,320,452	4,432,334
19,673,992	19,288,336	22,899,662	17,959,889	17,828,779	14,920,522
7,006,083	7,738,644	8,292,609	8,358,813	6,704,716	5,755,718
				1,178,313	
8,117,536	10,060,973	8,460,735	14,513,011	2,051,269	2,282,435
11,212,641	15,527,159	17,392,517	12,969,550	13,306,766	12,836,513
7,479,565	2,569,040	3,169,360	2,844,360	1,710,214	17,866,048
6,099,165	5,675,982	5,732,593	3,700,852	1,431,642	2,398,071
131,604,268	124,637,719	128,311,198	125,330,549	114,329,612	128,335,693
(2,124,903)	917,477	3,678,898	(3,912,755)	3,990	(4,148,132)
		(1,347,013)			
39,525,272	16,789,896	20,625,790	22,598,326	13,236,792	19,087,597
(38,281,393)	(23,293,991)	(24,690,492)	(25,611,556)	(14,172,654)	(19,626,956)
21,507		735,000	8,213		
		(985,000)			
118,725		(125,326)			512,838
4,575,000		11,035,000			18,620,000
5,959,111	(6,504,095)	5,247,959	(3,005,017)	(935,862)	18,593,479
			(20,454,496)		
\$3,834,208	(\$5,586,618)	\$8,926,857	(\$27,372,268)	(\$931,872)	\$14,445,347
10.9% (a)	7.4% (a)	7.6% (a)	5.5% (a)	2.9% (a)	17.5% (a)

Object Series	Revenue Type	Calendar Year 2014 Wage Increase				Calendar Year 2015 Wage Increase			
		FY11-12	FY12-13	Value Change	% Change	FY13-14	Value Change	% Change	
31000/36801	General Fund Property Tax	\$ 28,107,415	\$ 28,932,041	\$ 824,626	2.9%	\$ 31,960,530	\$ 3,028,489	10.5%	
32100	Bradley Burns Sales Tax	5,532,940	5,384,713	(148,227)	-2.7%	5,686,143	301,430	5.6%	
32200	Property Transfer Tax	4,921,022	5,582,337	661,315	13.4%	6,730,655	1,148,318	20.6%	
32300	Utility Users Tax	8,783,216	9,091,448	308,232	3.5%	8,500,351	(591,097)	-6.5%	
32400	Transient Occupancy Tax	1,294,691	1,396,432	101,741	7.9%	1,612,283	215,851	15.5%	
	TOTALS	<u>\$48,639,284</u>	<u>\$50,386,971</u>	<u>\$1,747,687</u>	<u>3.6%</u>	<u>\$54,489,962</u>	<u>\$4,102,991</u>	<u>8.1%</u>	
50% Of Total Increase applicable to Wage Increases									
	Minimum/Maximum per MOUs			1.5% to 4.0%	1.8%		2.0% to 5%		4.1%
BRI WAGE INCREASE EFFECTIVE JANUARY									
					1.8%				



City of Alameda
Assessed and Estimated Actual
Value of Taxable Property
Last Ten Fiscal Years



Fiscal Year	Secured Property	Percent Change	Unsecured Property	Percent Change	Total Assessed
2005	\$6,316,942,645	7.70%	\$460,263,932	-5.13%	\$6,777,206,577
2006	7,469,413,342	18.24%	482,582,523	4.85%	7,951,995,865
2007	7,600,603,000	1.76%	493,333,000	2.23%	8,093,936,000
2008	8,299,483,280	9.20%	477,194,312	-3.27%	8,776,677,592
2009	8,699,660,252	4.82%	501,285,753	5.05%	9,200,946,005
2010	8,796,462,645	1.11%	536,786,045	7.08%	9,333,248,690
2011	8,767,561,741	-0.33%	486,282,942	-9.41%	9,253,844,683
2012	8,851,986,300	0.96%	524,614,003	2.00%	9,376,600,303
2013	8,927,046,504	0.85%	496,000,269	-5.45%	9,423,046,773
2014	9,472,636,207	6.11%	476,558,073	-3.92%	9,949,194,280

NOTE: California cities do not set their own direct tax rate. The State Constitution establishes the rate at 1% and allocates a portion of that amount, by an annual calculation, to all the taxing entities within a tax rate area. Estimated full market information is not available. See the following page for the total direct rate applied to the assessed valuation base for each year.

Source: Alameda County Auditor Controller Office Certificate of Assessed Valuations



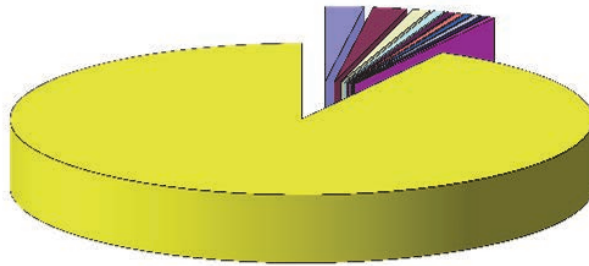
City of Alameda
Property Tax Rates
All Direct and Overlapping Governments
Last Ten Fiscal Years

Fiscal Year	Basic County Wide Levy (a)	City	Alameda Unified School Bonds	Alameda Unified School District	BART	Peralta College	Total
2005	1.0000	0.3330	0.0549	0.1960	0.0058	0.0280	1.2847
2006	1.0000	0.0255	0.0496	N/A	0.0050	0.0272	1.1073
2007	1.0000	0.0255	0.0496	N/A	0.0050	0.0272	1.1073
2008	1.0000	0.0247	0.0469	N/A	0.0076	0.0223	1.1015
2009	1.0000	0.0245	0.0479	N/A	0.0090	0.0362	1.1176
2010	1.0000	0.0245	0.0498	N/A	0.0057	0.0430	1.1230
2011	1.0000	0.0244	0.0520	N/A	0.0031	0.0430	1.1225
2012	1.0000	0.0249	0.0527	N/A	0.0041	0.0436	1.1253
2013	1.0000	0.0260	0.0553	0.0119	0.0043	0.0434	1.1409
2014	1.0000	0.0260	0.0534	0.0144	0.0075	0.0419	1.1432

Source: Alameda County Assessors Office

(a) The City of Alameda is .3331, Alameda County is .3293, Alameda USD is .1956 and other government agencies represent .142 of the basic county wide levy

Current Year Taxpayers

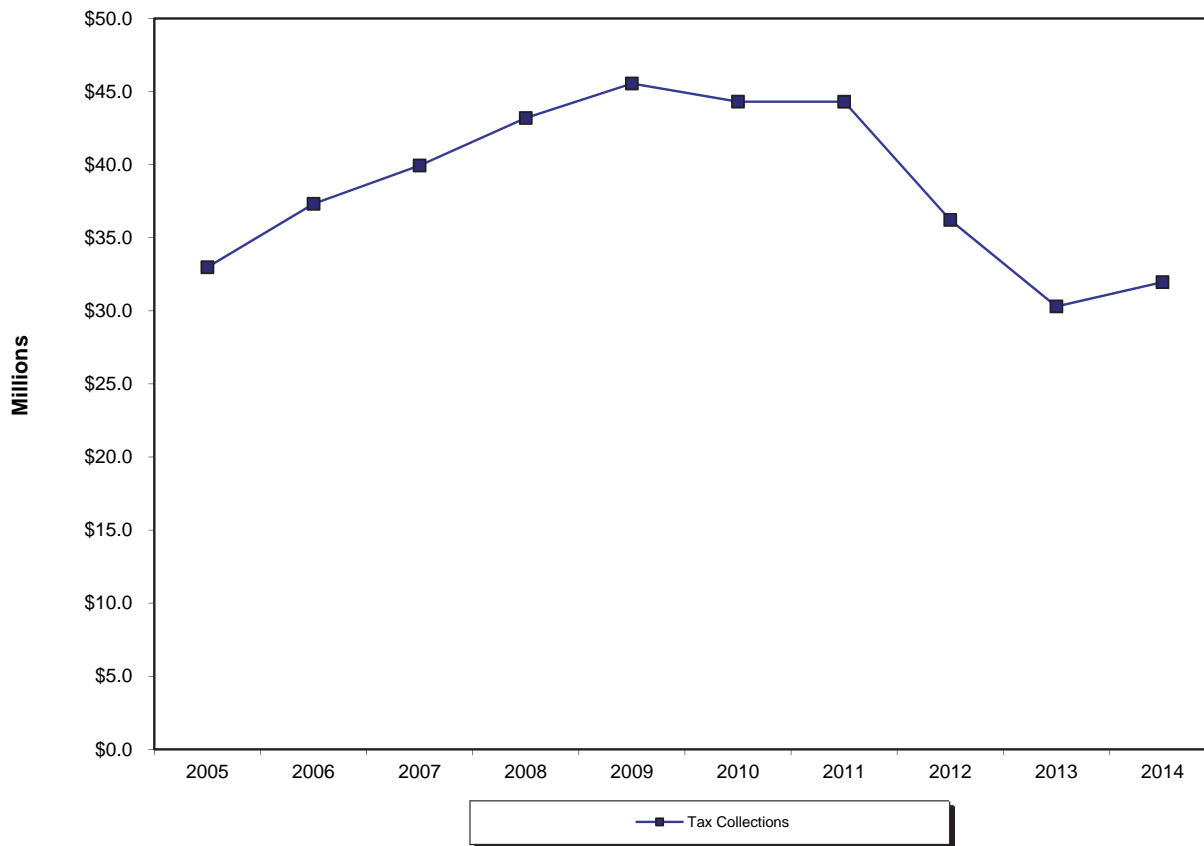


- Legacy Partners I Alameda LLC
- Jamestown Harsch Alameda
- KW Alameda LLC
- Wind River Systems Inc.
- Amstar-105 LLC
- SKS Harbor Bay Associates LLC
- Peet's Operating Company
- VF Outdoor Inc
- Crea Bridgeside LLC
- Whitney Equipment LLC
- Others

Taxpayer	2013-14			2004-05		
	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Legacy Partners I Alameda LLC	\$214,675,882	1	2.16%			
Jamestown Harsch Alameda	187,849,352	2	1.89%			
KW Alameda LLC	95,795,578	3	0.96%			
Wind River Systems Inc.	64,495,955	4	0.65%			
Amstar-105 LLC	46,920,000	5	0.47%	\$58,788,866	3	0.86%
SKS Harbor Bay Associates LLC	42,932,659	6	0.43%			
Peet's Operating Company	42,675,624	7	0.43%			
VF Outdoor Inc	39,035,127	8	0.39%			
Crea Bridgeside LLC	34,100,000	9	0.34%			
Whitney Equipment LLC	31,431,716	10	0.32%			
Alameda Real Estate Investment				212,941,134	1	3.10%
Harbor Way Acquisition LLC				72,083,400	2	1.05%
Limar Realty Corporation				50,127,837	4	0.73%
Harsch Investment Realty LLC				42,465,263	5	0.62%
Ballena Village LLC				27,298,172	6	0.40%
Comcast of California IX Inc				26,553,548	7	0.39%
SRM-PCCP Harbor Associates LLC				25,782,233	8	0.38%
South Shore Beach and Tennis Club				25,554,103	9	0.37%
ARE-1431 Harbor Bay LLC				22,632,814	10	0.33%
Subtotal	<u>\$799,911,893</u>		<u>8.04%</u>	<u>\$564,227,370</u>		<u>8.22%</u>
Total Net Assessed Valuation:						
Fiscal Year 2013-14	\$9,949,194,280					
Fiscal Year 2004-05	\$6,865,099,420					

Source: Alameda County Assessor Fiscal Year Combined Tax Rolls.

**City of Alameda
Property Tax Levies and Collections
Last Ten Fiscal Years**



Fiscal Year	Total Tax Levy (a)	Current Tax Collections	Percent of Levy Collected	Delinquent Tax Collections (a)	Total Tax Collections	Percent of Total Tax Collections to Tax Levy
2005	\$32,976,420	\$32,976,420	100%	0	\$32,976,420	100%
2006	37,320,071	37,320,071	100%	0	37,320,071	100%
2007	39,938,739	39,938,739	100%	0	39,938,739	100%
2008	43,189,504	43,189,504	100%	0	43,189,504	100%
2009	45,548,024	45,548,024	100%	0	45,548,024	100%
2010	44,308,500	44,308,500	100%	0	44,308,500	100%
2011	44,304,076	44,304,076	100%	0	44,304,076	100%
2012 (b)	36,215,189	36,215,189	100%	0	36,215,189	100%
2013	30,299,428	30,299,428	100%	0	30,299,428	100%
2014	31,960,530	31,960,530	100%	0	31,960,530	100%

Source: City of Alameda Records

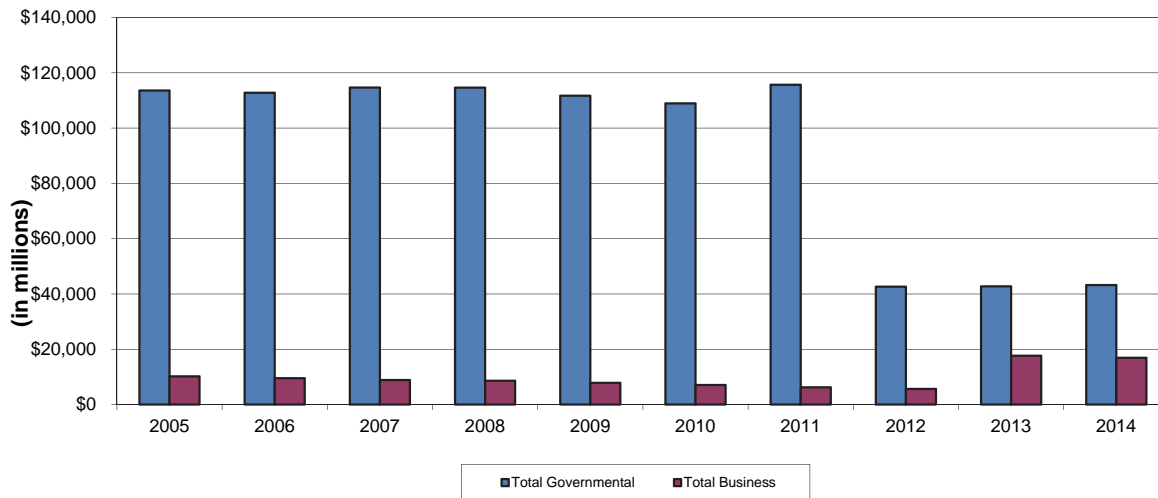
NOTE: Current tax collections beginning in 1993 have been reduced by a mandatory tax reallocation imposed by the State of California

- (a) During fiscal year 1995, the County began providing the City 100% of its tax levy under an agreement (Teeter Plan) which allows the County to keep all interest and delinquency charges collected.
- (b) Upon the dissolution of the Community Improvement Commission effective January 31, 2012, a Successor Agency assumed the revenues of the former Community Improvement Commission.

City of Alameda

Ratio of Outstanding Debt by Type

Last Ten Fiscal Years



Governmental Activities						
Fiscal Year	Tax Allocation Bonds	Certificates of Participation	General Obligation Bond	Revenue Bonds	Loans & Lease Purchases	Total
2005	\$69,225,000	\$16,605,000	\$10,455,000	\$15,225,000	\$2,071,962	\$113,581,962
2006	68,700,000	15,960,000	10,300,000	15,110,000	2,724,932	112,794,932
2007	68,010,000	15,290,000	10,135,000	14,995,000	6,241,387	114,671,387
2008	67,005,000	14,595,000	9,960,000	14,630,000	8,666,301	114,644,787
2009	65,900,000	13,715,000	9,775,000	14,195,000	8,139,871	111,724,871
2010	64,685,000	13,305,000	9,580,000	13,745,000	7,620,380	108,935,380
2011	74,254,674	12,470,000	9,375,000	12,300,000	7,291,020	115,690,694
2012	-	(b)	11,600,000	9,155,000	12,000,000	42,633,854
2013	-	(b)	10,700,000	8,925,000	11,700,000	42,765,764
2014	-	(b)	11,855,000	9,010,000	11,400,000	43,228,100

Business-Type Activities						
Fiscal Year	COPS & Revenue Bonds	Loans & Lease Purchases	Total	Total Primary Government	Percentage of Personal Income (a)	Per Capita (a)
2005	\$4,010,000	\$6,182,578	\$10,192,578	\$123,774,540	4.85%	1,700.62
2006	3,785,000	5,750,127	9,535,127	122,330,059	4.51%	1,681.26
2007	3,545,000	5,323,440	8,868,440	123,539,827	4.19%	1,696.79
2008	3,295,000	5,305,043	8,600,043	123,513,227	3.94%	1,683.68
2009	3,030,000	4,813,515	7,843,515	119,568,386	3.82%	1,629.91
2010	2,755,000	4,304,311	7,059,311	115,994,691	3.73%	1,552.06
2011	2,465,000	3,776,678	6,241,678	121,932,372	4.48%	1,616.95
2012	2,160,000	3,498,778	5,658,778	48,292,632	1.78%	640.41
2013	14,715,000	2,956,277	17,671,277	60,437,041	2.14%	804.48
2014	14,465,000	2,440,603	16,905,603	60,133,703	1.77%	786.96

NOTE: Debt amounts exclude any premiums, discounts, or other amortization amounts.

Sources: City of Alameda

State of California, Department of Finance (population)

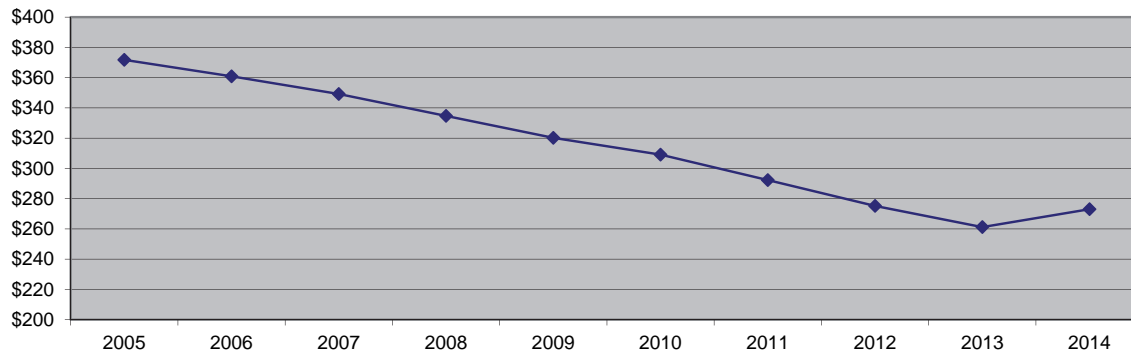
U.S. Department of commerce, Bureau of the Census (income)

(a) See page 161 (Demographic Statistics) for personal income and population data.

(b) Upon the dissolution of the Community Improvement Commission effective January 31, 2012, a Successor Agency assumed the liabilities of the former Community Improvement Commission, including the Tax Allocation Bonds.

**City of Alameda
Ratio of General Bonded Debt Outstanding
Last Ten Fiscal Years**

**General Bonded Debt Outstanding
Per Capita**



General Bonded Debt Outstanding

Fiscal Year	Certificates of Participation Governmental Activities	General Obligation Bond	Total	Percentage of Actual Taxable Value of Property	Per Capita
2005	\$16,605,000	\$10,455,000	\$27,060,000	0.40%	\$371.80
2006	15,960,000	10,300,000	26,260,000	0.35%	360.91
2007	15,290,000	10,135,000	25,425,000	0.32%	349.21
2008	14,595,000	9,960,000	24,555,000	0.28%	334.72
2009	13,715,000	9,775,000	23,490,000	0.25%	320.21
2010	13,305,000	9,580,000	22,885,000	0.24%	309.12
2011	12,470,000	9,375,000	21,845,000	0.24%	292.30
2012	11,600,000	9,155,000	20,755,000	0.22%	275.23
2013	10,700,000	8,925,000	19,625,000	0.21%	261.23
2014	11,855,000	9,010,000	20,865,000	0.21%	273.06

Source: City of Alameda Finance Department



City of Alameda
Computation of Direct and Overlapping Debt
June 30, 2014

2013-14 Assessed Valuation: \$9,949,194,280

<u>DIRECT AND OVERLAPPING TAX AND ASSESSMENT DEBT:</u>	Total Debt 6/30/14	% Applicable (a)	City's Share of Debt 6/30/14
Bay Area Rapid Transit District	\$648,275,013	1.893%	\$12,271,846
Peralta Community College District	401,375,000	13.412%	53,832,415
Alameda Unified School District	63,105,326	100.000%	63,105,326
East Bay Regional Park District	202,209,993	2.922%	5,908,576
East Bay Municipal Utility District, Special District No. 1	14,159,997	12.524%	1,773,398
City of Alameda	9,010,000	100.000%	9,010,000
City of Alameda Facilities District No. 1	7,785,000	100.000%	7,785,000
City of Alameda 1915 Act Bonds	2,225,000	100.000%	2,225,000
TOTAL NET DIRECT AND OVERLAPPING TAX AND ASSESSMENT DEBT			155,911,561

Ratios to 2013-14 Assessed Valuation:

Direct Debt (\$9,010,000)	0.091%
Total Direct and Overlapping Tax Assessment Debt	1.57%

DIRECT AND OVERLAPPING GENERAL FUND DEBT:

Alameda County and Coliseum Authority General Fund Obligations	\$893,799,498	4.782%	42,741,492
Alameda County Pension Obligations	87,787,432	4.782%	4,197,995
Alameda-Contra Costa Transit District Certificates of Participation	28,155,006	5.663%	1,594,418
Peralta Community College District Pension Obligations	167,209,089	13.412%	22,426,083
Alameda Unified School District Certificates of Participation	920,000	100%	920,000
City of Alameda General Fund Obligations	11,855,000	100%	11,855,000
TOTAL OVERLAPPING GENERAL FUND OBLIGATION DEBT			83,734,988

COMBINED TOTAL DEBT \$239,646,549 (b)

(a) Percentage of overlapping agency's assessed valuation located within boundaries of the authority.

(b) Excludes tax and revenue anticipation notes, revenue, mortgage revenue and tax allocation bonds and non-bonded capital lease obligations.

Ratios to Adjusted Assessed Valuation:

Total Direct Debt (\$20,865,000)	0.21%
Combined Total Debt	2.41%

NOTE: The overlap is calculated based upon information by the City and County



City of Alameda
Computation of Legal Bonded Debt Margin
June 30, 2014

ASSESSED VALUATION:

Secured property assessed value, net of exempt real property	<u>\$9,858,165,180</u>
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BONDED DEBT LIMIT (15% OF ASSESSED VALUE)	<u>\$1,478,724,777</u>
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AMOUNT OF DEBT SUBJECT TO LIMIT:

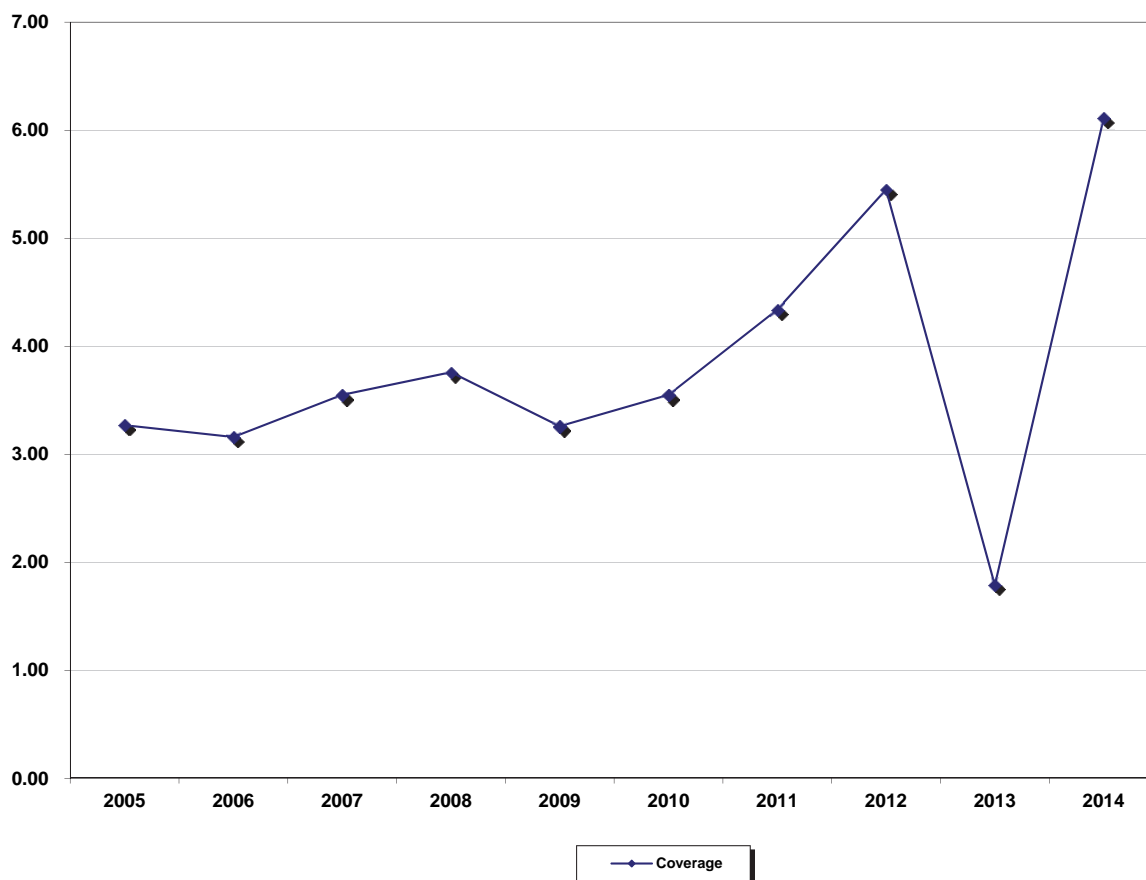
Total Bonded Debt	(a)	\$47,314,000
Less:		
Revenue Bonds		25,966,000
Certificates of Participations		<u>12,258,000</u>
Amount of debt subject to limit		<u>9,090,000</u>

LEGAL BONDED DEBT MARGIN	<u>\$1,469,634,777</u>
--------------------------	------------------------

Fiscal Year	Debt Limit	Total Net Debt Applicable to Limit	Legal Debt Margin	Total net debt applicable to the limit as a percentage of debt limit
2005	\$1,016,580,986	\$93,934,540	\$922,646,446	10.18%
2006	1,140,090,450	42,126,174	1,097,964,276	3.84%
2007	1,140,090,450	42,466,779	1,097,623,671	3.87%
2008	1,244,922,492	9,960,000	1,234,962,492	0.81%
2009	1,304,949,038	9,775,000	1,295,174,038	0.75%
2010	1,319,469,397	9,580,000	1,309,889,397	0.73%
2011	1,315,134,261	9,375,000	1,276,577,544	3.02%
2012	1,327,797,945	9,155,000	1,318,642,945	0.69%
2013	1,413,457,016	8,925,000	1,404,532,016	0.64%
2014	1,478,724,777	9,090,000	1,469,634,777	0.62%

Source: City Finance Department

(a) Upon the dissolution of the Community Improvement Commission effective January 31, 2012, a Successor Agency assumed the liabilities of the former Community Improvement Commission, therefore the total bonded debt and revenue bonds have decreased.



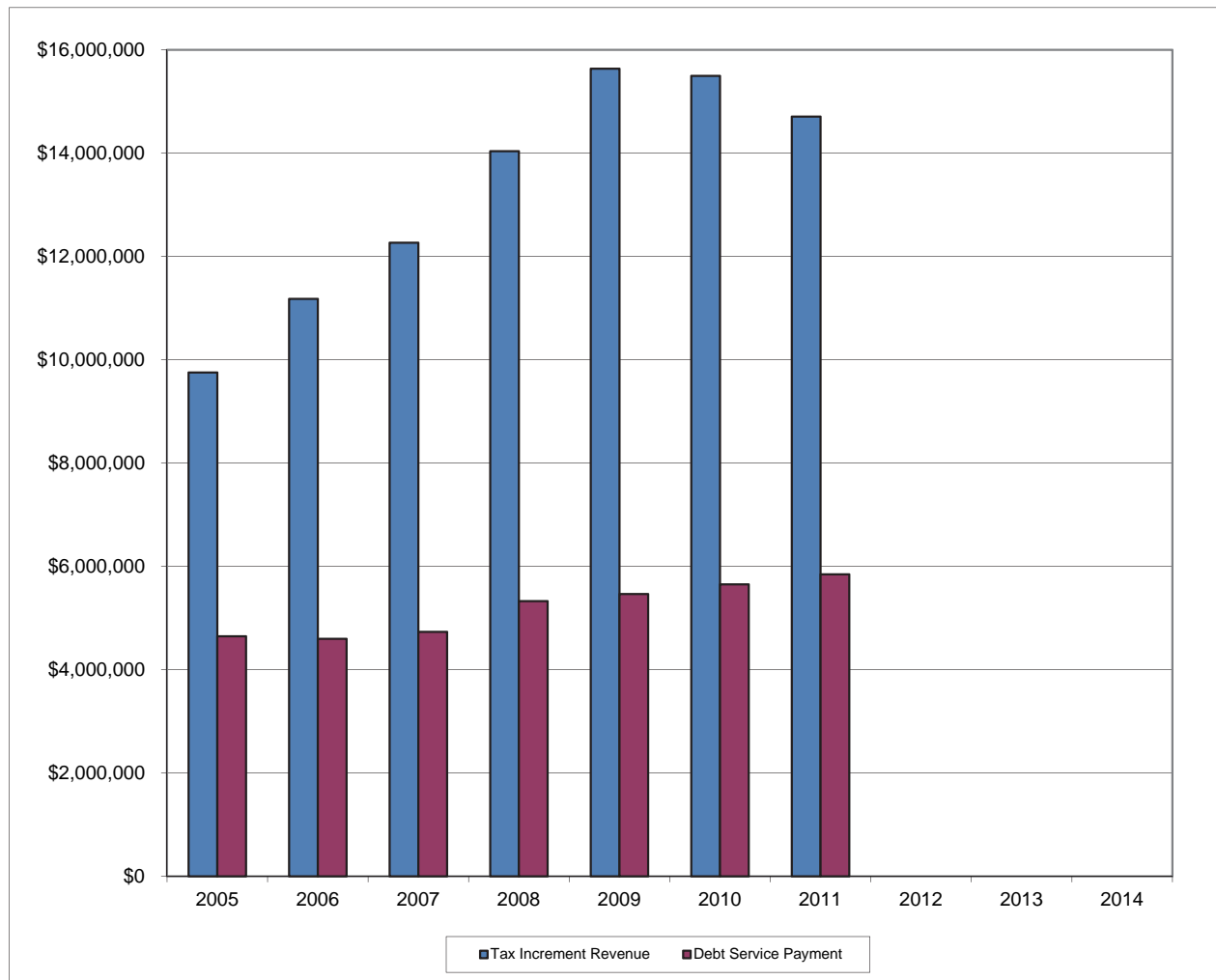
Fiscal Year	Gross Revenue (a)	Operating Expenses (b)	Net Revenue Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2005	\$5,358,572	\$2,352,626	\$3,005,946	\$557,150	\$361,729	\$918,879	3.27
2006	5,510,703	2,610,725	2,899,978	563,839	354,612	918,451	3.16
2007	6,557,677	3,284,973	3,272,704	588,054	334,260	922,314	3.55
2008	6,802,936	3,344,067	3,458,869	607,573	312,675	920,248	3.76
2009	6,540,313	3,432,587	3,107,726	632,247	322,293	954,540	3.26
2010	6,362,273	3,075,856	3,286,417	652,237	272,959	925,196	3.55
2011	7,322,938	3,328,747	3,994,191	677,500	242,891	920,391	4.34
2012	7,638,530	2,609,730	5,028,800	703,047	219,274	922,321	5.45
2013	8,972,123	3,748,512	5,223,611	2,571,399	346,976	2,918,375	1.79
2014	10,072,496	5,757,611	4,314,885	250,000	456,319	706,319	6.11

NOTE: (a) Includes all Sewer Operating Revenues, Non-operating Interest Revenue, Connection Fees, other Non-operating Revenue
(b) Includes all Sewer Operating Expenses less Depreciation and Interest

Source: City of Alameda Annual Financial Statements



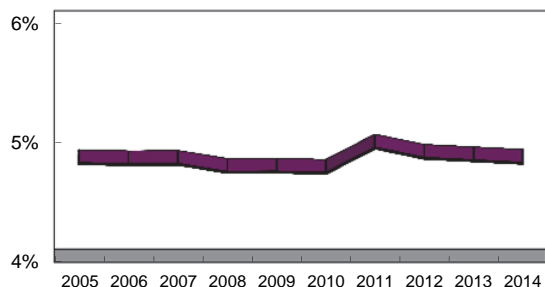
City of Alameda
Bonded Debt Pledged Revenue Coverage
CIC Revenue Bonds and Tax Allocation Bonds
Last Ten Fiscal Years



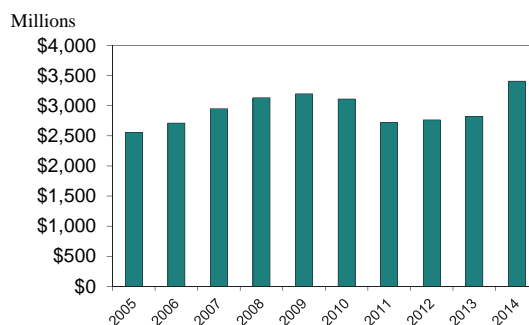
Fiscal Year	Tax Increment Revenue	Debt Service Requirements				Coverage
		Principal	Interest	Total		
2005	\$9,753,286	\$650,000	\$3,997,104	\$4,647,104	2.10	
2006	11,178,320	640,000	3,957,871	4,597,871	2.43	
2007	12,266,563	805,000	3,928,195	4,733,195	2.59	
2008	14,037,684	1,190,000	4,137,493	5,327,493	2.63	
2009	15,634,394	1,300,000	4,165,670	5,465,670	2.86	
2010	15,494,892	1,582,000	4,070,898	5,652,898	2.74	
2011	14,708,012	1,722,000	4,124,257	5,846,257	2.52	
2012	- (a)	- (a)	- (a)	- (a)	- (a)	
2013	- (a)	- (a)	- (a)	- (a)	- (a)	
2014	- (a)	- (a)	- (a)	- (a)	- (a)	

(a) Upon the dissolution of the Community Improvement Commission effective January 31, 2012, a Successor Agency assumed the liabilities of the former Community Improvement Commission, including the Tax Allocation Bonds.

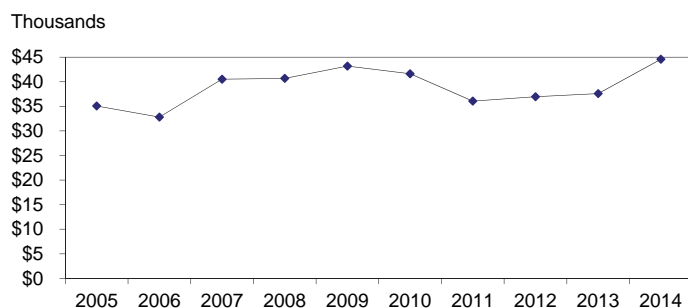
Source: City of Alameda Annual Financial Statements



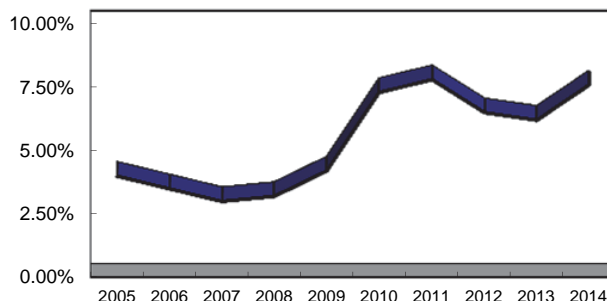
■ Graph City Population



■ Graph County Population



◆ Per Capita Personal Income



■ Unemployment Rate (%)

Fiscal Year	City Population	Total Personal Income	Per Capita Personal Income	Unemployment Rate (%)	Alameda County Population	City Population % of County
2005	72,782	\$ 2,552,837,000	\$35,075	4.0%	1,507,500	4.83%
2006	72,761	2,711,584,000	32,802	3.5%	1,510,303	4.82%
2007	72,808	2,950,462,000	40,524	3.0%	1,509,981	4.82%
2008	73,359	3,131,575,000	40,688	3.2%	1,543,000	4.75%
2009	74,032	3,197,344,000	43,189	4.2%	1,556,657	4.76%
2010	74,736	3,110,554,000	41,621	7.3%	1,574,857	4.75%
2011	74,081	2,719,701,000	36,066	7.8%	1,521,157	4.96%
2012	74,640	2,763,776,399	36,962	6.5%	1,532,137	4.87%
2013	75,126	2,824,096,775	37,591	6.2%	1,548,681	4.85%
2014	76,413	3,406,033,062	44,574	7.6%	1,578,891	4.83%

Source: California State Department of Finance



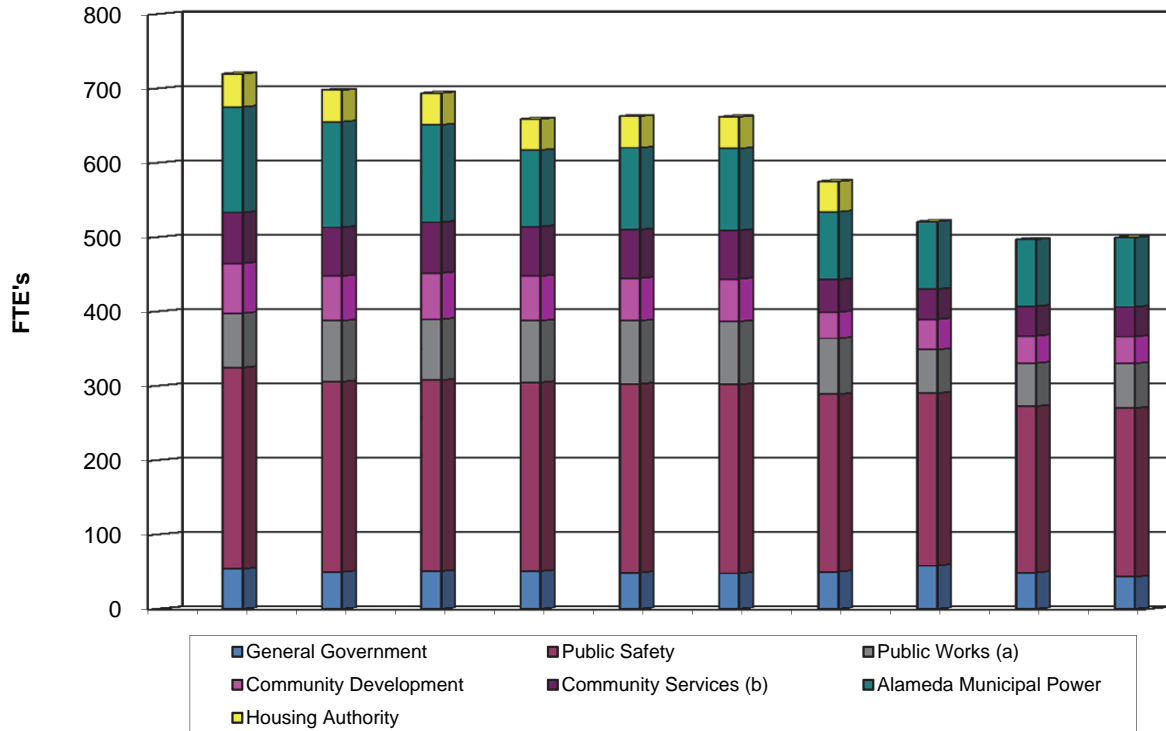
City of Alameda
Principal Employers
Current Year and Eight Years Ago (a)

Employer	2013-14			2005-06		
	Number of Employees	Rank	Percentage of Total City Employment	Number of Employees	Rank	Percentage of Total City Employment
Telecare Corp	2,100	1	2.75%			
Wind River Systems Inc	1,800	2	2.36%	417	5	0.54%
Alameda Unified School District	863	3	1.13%	647	2	0.83%
VF Outdoor	600	4	0.79%			
City of Alameda	500	5	0.65%	697	1	0.90%
Alameda Hospital	492	6	0.64%	456	4	0.59%
Celera Corp	490	7	0.64%			
A G Ferrari Foods	275	8	0.36%			
ATPA	250	9	0.33%			
Bay Ship & Yacht Co	250	10	0.33%			
Abbott Diabetes Care, Inc.				435	3	0.56%
College of Alameda				278	6	0.36%
UT Starcom Inc.				237	7	0.30%
Golden State Overnight				232	8	0.30%
Associated Third Party Administration				207	9	0.27%
Kaiser Foundation Health Plan				205	10	0.26%
Subtotal	<u>7,620</u>		<u>9.972%</u>	<u>3,811</u>		<u>4.961%</u>
Total City Day Population	<u>76,413</u>			<u>76,824</u>		

Sources: City of Alameda, Infousa.com

(a) Employment information not available for fiscal years prior to 2005-2006

City of Alameda
Full-Time Equivalent City Government Employees by Function
Last Ten Fiscal Years



	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Function										
General Government	53.50	49.50	50.50	50.50	48.50	47.50	49.70	58.00	48.55	43.00
Public Safety	271.00	256.00	257.00	254.00	254.00	254.00	239.00	232.00	224.00	227.00
Public Works (a)	73.00	82.00	82.00	83.00	85.00	85.00	75.00	58.60	57.95	60.00
Community Development	67.00	60.00	62.00	60.00	57.00	57.00	35.20	40.60	36.50	36.00
Community Services (b)	68.50	65.50	68.50	66.50	65.50	65.50	44.00	40.75	40.00	40.00
Alameda Municipal Power	142.00	142.00	131.00	103.00	110.00	110.00	91.00	91.00	90.00	93.50
Housing Authority	44.70	42.70	42.70	41.70	42.70	42.70	41.00	(c)	(c)	(c)
Total	719.70	697.70	693.70	658.70	662.70	661.70	574.90	520.95	497.00	499.50

NOTE:

(a) Public Works includes Wastewater and Solid Waste

(b) Community Services includes Library, Recreation and Park and Golf

(c) The Housing Authority became a separate legal entity during Fiscal Year 2011-12

Source: City of Alameda

City of Alameda
Operating Indicators by Function/Program
Last Ten Fiscal Years

	2005	2006	2007	2008
General Information				
Area in square miles	22.7	22.7	22.7	22.7
Number of registered voters	40,968	41,755	37,307	40,238
Number of Hospitals	1	1	1	1
Education:				
Student enrollment	10,383	9,975	9,975	10,260
Elementary schools	12	10	11	10
Junior high schools	3	3	3	3
High schools	2	3	3	3
Continuation schools	1	1	1	1
Independent study	1	1	1	1
Teachers (full & part time)	650	621	650	514
Function/Program				
Fire:				
Fire calls for service	- (a)	- (a)	- (a)	- (a)
Primary fire inspections conducted	3,050	3,215	3,215	- (a)
Police:				
Police calls for Service	66,634	67,816	6,883	69,272
Law violations:				
Part I and Part II crimes	6,128	6,479	5,824	5,705
Physical arrests (adult and juvenile)	4,036	4,441	3,574	3,661
Traffic violations	16,154	16,205	11,721	12,058
Sewer				
Storm drain inlets	- (a)	2,100	2,100	2,280
Sewer service connections	- (a)	29,789	29,789	30,525
Solid Waste				
Refuse Landfill (tons per year)	- (a)	35,504	39,584	36,640
Recyclables Processed (tons per year)	- (a)	10,936	14,354	20,816

2009	2010	2011	2012	2013	2014
22.7	22.7	22.7	22.7	22.7	22.7
42,547	42,547	41,665	42,547	44,444	44,271
1	1	1	1	1	1
9,770	8,704	8,704	8,704	10,836	8,975
10	10	10	10	11	10
3	3	3	3	3	2
3	4	4	4	4	4
1	1	1	1	1	1
1	1	1	1	1	1
638	628	628	628	381	613
4,360	6,100	6,100	6,100	6,523	6,314
2,485	1,991	1,991	1,991	1,414	1,311
69,061	65,963	65,963	65,963	70,360	75,920
5,705	5,141	5,141	5,141	4,582	4,957
3,461	3,103	3,103	3,103	2,396	2,583
12,265	12,000	12,000	12,000	28,793	10,754
2,280	2,300	2,300	2,300	2,300	2,951
30,525	20,590	20,590	20,590	20,590	19,432
31,485.53	33,280.00	33,280.00	33,280.00	31,181.00	26,298.98
18,864.14	17,777.00	17,777.00	17,777.00	18,240.00	10,682.52



City of Alameda
Operating Indicators by Function/Program
Last Ten Fiscal Years
(Continued)

	2005	2006	2007	2008
Planning & Building:				
Number of Building Permits issued	7,011	6,197	5,979	5,297
Recreation and Parks:				
Youth & Teens:				
Number of youth programs	92	98	102	110
Number of youth attendees	33,550	22,915	23,831	26,766
Seniors:				
Number of senior programs	81	84	96	101
Number of senior attendees	160,762	167,269	166,788	169,552
Number of meals served	12,154	12,209	11,203	51,962
Number of Mastick Senior Center attendees	160,762	167,269	166,788	169,352
Library:				
Volumes in Collection (thousands)	198	193	224	203
Total Volumes Borrowed (thousands)	499	494	483	573
Finance:				
Number of Business Licenses issued	9,038	9,283	10,251	- (a)
Alameda Power and Telecom:				
Number of electric customers	33,188	33,869	33,892	34,030
Number of kilowatt hours sold	378,328,730	377,792,038	389,286,575	392,955,223
Reliability rate	99.99	99.99	99.99	99.99
Number of telecom customers	15,462	16,770	16,374	16,316

Source: City of Alameda

NOTE: (a) Information not available
 (b) Telecom sold in November 2008
 (c) AMP no longer compiled this data after FY 2013

2009	2010	2011	2012	2013	2014
5,231	4,575	4,575	4,575	4,314	4,286
148	151	151	151	239	251
29,596	153,056	153,056	153,056	146,191	34,121
110	114	114	114	125	144
151,065	153,056	153,056	153,056	145,795	144,607
9,512	9,672	9,672	9,672	7,053	6,860
151,065	153,056	153,056	153,056	145,795	144,607
200	216	216	216	211	211
591	630	630	630	550	510
9,462	8,638	8,638	8,638	8,700	5,563
34,272	34,231	34,231	34,231	34,338	34,482
387,847,929	383,119,780	383,119,780	383,119,780	373,787,288	353,913,305
99.99	99.99	99.99	99.99	99.99	- (c)
- (b)	- (b)	- (b)	- (b)	- (b)	- (b)



City of Alameda
Capital Asset Statistics by Function/Program
Last Ten Fiscal Years

	2005	2006	2007	2008
Function/Program				
Fire:				
Fire stations	5	5	5	5
Police:				
Police stations	1	1	1	1
Public works:				
Miles of streets	135	135	138	141
Miles of bike lanes	10	10	10	12
Traffic Signals	78	78	78	78
Wastewater				
Miles of sanitary sewers	- (a)	160	160	165
Miles of storm sewers	- (a)	41	41	41
Recreation and Parks:				
City parks	31	31	31	31
City parks acreage	149	149	149	152
Playgrounds	11	11	11	11
City trails/Bike paths	12	12	12	13
Community centers	12	12	12	13
Senior centers	1	1	1	1
Swimming pools (b)	5	5	5	5
Tennis courts (c)	19	19	19	19
Baseball/softball diamonds (d)	15	15	15	15
Soccer/football fields (e)	2	2	2	2
Library:				
City Libraries	3	3	3	3
Alameda Power and Telecom:				
Miles of lines	245	147	256	257
Street lights	- (a)	6,359	6,365	6,370

Source: City of Alameda

NOTE: (a) Information not available

(b) Owned by Alameda Unified School District but operated jointly by City and District

(c) 16 courts are owned by the City, 3 owned by Alameda Unified School District but operated jointly by City and District

(d) 14 baseball fields in City parks with three owned by College of Alameda

(e) 1 Dedicated soccer field in City Parks with one not owned by City at Alameda Point

Fiscal Years					
2009	2010	2011	2012	2013	2014
4	3	3	3	4	4
1	1	1	1	1	1
141	141	141	141	145	140
15	15	15	15	15	13
78	78	78	78	82	87
165	165	165	165	165	150
41	41	41	41	41	70
32	32	32	32	33	33
156	156	156	156	155	155
11	13	13	13	7	7
13	13	13	13	13	13
13	13	13	13	13	13
1	1	1	1	1	1
5	5	5	5	5	5
19	19	19	19	19	19
15	18	18	18	18	18
3	3	3	3	3	3
3	3	3	3	3	3
257	257	257	257	259	260
6,440	6,069	6,069	6,069	5,593	5,372

