

DUE DECEMBER 31

Pursuant to Public
Resources Code § 6306

Granted Public Trust Lands Standardized Reporting Form



Fiscal/Calendar Year: 2015/16

Grantee Name: City of Alameda
Contact Person: Carrie Dole, Finance Supervisor
Contact Phone: 510-747-4864
Mailing Address: 2263 Santa Clara Avenue, Room 220
Alameda, CA 94501

1. Funds

- a. Is a separate fund maintained for trust assets, liabilities, revenues and expenditures?

YES NO

If "No", under what fund are they accounted for? If "Yes," please list the name(s) of the fund(s)

Tidelands Trust - Fund 216

- b. Are separate financial statements prepared for the trust?

YES NO

If "No," in which financial statements are they included? (Name of the document(s) and the applicable page number(s)) If "Yes," describe the organization of the separate financial statement.

City's CAFR - Non-Major Governmental Special Revenue Funds - Tidelands (pages 115, 118-119, 124-125, 132) Attached.

2. Revenue

- a. What was the gross revenue received or generated from trust land or trust assets during the past fiscal year? \$758,878

- b. Please list all sources of revenue and the amount of revenue generated from each source (e.g. permits, rentals, percentage of lease) Leases \$733,890; Interest \$24,987

3. Expenses

- a. What was the total expenditure of funds received or generated from trust land or assets during the past fiscal year? \$567,247

- b. What expenses were allocated or charged directly to the trust? Please list the source of the expenditure and the amount expended. Operations & Mtce \$171,646; Legal Svcs \$62,465; Contractual Svcs \$148,313; Otr Professional Svcs \$184,824

- c. Have there been any capital improvements over \$250,000 within the current fiscal year? Are any capital improvements over \$250,000 expected in the next fiscal year?

NO

- d. Describe any other disposition of trust funds or assets or any other disposition of the trust lands or trust assets themselves. Include any internal funds that were transferred to other grantees, to the management of another entity or under the management of another political subdivision of the grantee per an agreement, settlement, or Memorandum of Understanding.

N/A

4. Beginning and Ending Balance

Please list the beginning and ending balances for the tidelands trust fund(s) for this past fiscal year.

Beginning Balance: \$2,646,405

Ending Balance 6/30/2016: \$2,838,035

For all questions, please give the page number where the information can be found in your accompanying financial document. Please use additional pages as necessary.

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 Sections 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/BB

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, which was renewed in November 2014. 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 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.

Housing Special Revenue Fund - This fund accounts for funds received from developer impact fees to be used for affordable housing programs in the City.

Garbage/Recycling Surcharge

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



City of Alameda
Non-Major Governmental Funds
Combining Balance Sheet
June 30, 2016

	SPECIAL REVENUE FUNDS			
	Community Development	Library	Gas Tax	Asset Seizure/ Traffic Safety
ASSETS:				
Cash and cash equivalents	\$ 1,472,362	\$ 2,330,877	\$ 22,909	\$ 87,230
Restricted cash and investments			1,799,797	
Accounts receivable	13,303	104,394		
Due from other agencies	14,369			
Loans receivable				
Total Assets	<u>\$ 1,500,034</u>	<u>\$ 2,435,271</u>	<u>\$ 1,822,706</u>	<u>\$ 87,230</u>
LIABILITIES:				
Accounts payable	\$ 87,194	\$ 84,407	\$ 5,704	
Accrued payroll	33,076	29,351	2,544	
Due to other funds				
Due to other agencies	3,894			\$ 19,141
Unearned revenue				
Refundable deposits	515,415			
Advances to other funds				
Total Liabilities	<u>639,579</u>	<u>113,758</u>	<u>8,248</u>	<u>19,141</u>
DEFERRED INFLOWS OF RESOURCES:				
Unavailable Revenue - grants				
Unavailable Revenue - revolving loans receivable				
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICITS):				
Restricted			1,814,458	68,089
Committed	860,455	2,321,513		
Total Fund Balances	<u>860,455</u>	<u>2,321,513</u>	<u>1,814,458</u>	<u>68,089</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 1,500,034</u>	<u>\$ 2,435,271</u>	<u>\$ 1,822,706</u>	<u>\$ 87,230</u>

SPECIAL REVENUE FUNDS

County Measure B/BB	Tidelands	Parking Meter	Commercial Revitalization	Community Development Block Grant	Housing
\$ 6,224,813	\$ 2,860,227	\$ 3,229,871	\$ 1,344,564	\$ 400,504	\$ 1,263,993
656,709		5,583	418	231,051	22,424
				2,823,116	1,941,698
<u>\$ 6,881,522</u>	<u>\$ 2,860,227</u>	<u>\$ 3,235,454</u>	<u>\$ 1,344,982</u>	<u>\$ 3,454,671</u>	<u>\$ 3,228,115</u>
	\$ 19,805 2,387	\$ 51,699 1,507	\$ 134,684	\$ 134,766	\$ 117,421
<u>-</u>	<u>22,192</u>	<u>53,206</u>	<u>134,684</u>	<u>134,766</u>	<u>117,421</u>
				2,823,116	1,941,698
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,823,116</u>	<u>1,941,698</u>
\$ 6,881,522	2,838,035	3,182,248	1,210,298	496,789	1,168,996
<u>6,881,522</u>	<u>2,838,035</u>	<u>3,182,248</u>	<u>1,210,298</u>	<u>496,789</u>	<u>1,168,996</u>
<u>\$ 6,881,522</u>	<u>\$ 2,860,227</u>	<u>\$ 3,235,454</u>	<u>\$ 1,344,982</u>	<u>\$ 3,454,671</u>	<u>\$ 3,228,115</u>

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City of Alameda
Non-Major Governmental Funds
Combining Statement of Revenues, Expenditures
and Changes in Fund Balance
For the year ended June 30, 2016

	SPECIAL REVENUE FUNDS			
	Community Development	Library	Gas Tax	Asset Seizure / Traffic Safety
REVENUES:				
Property taxes		\$ 2,058,192		
Other local taxes				
Licenses and permits	\$ 2,419,914			
Revenue from other agencies		56,873	\$ 1,669,924	
Charges for current services	1,287,718	61,383	1,601	
Fines and forfeitures	259,751			\$ 115,069
Use of money and property	18,774	30,943	44,219	29
Other revenues			6,895	
Total Revenues	<u>3,986,157</u>	<u>2,207,391</u>	<u>1,722,639</u>	<u>115,098</u>
EXPENDITURES:				
Current:				
General government				1,764
Police				
Fire				
Public works			638,247	
Community development	3,892,217			
Community services		3,826,087		
Housing				
Capital outlay		33,521		31,164
Debt Service:				
Principal				
Interest				
Total Expenditures	<u>3,892,217</u>	<u>3,859,608</u>	<u>638,247</u>	<u>32,928</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>93,940</u>	<u>(1,652,217)</u>	<u>1,084,392</u>	<u>82,170</u>
OTHER FINANCING SOURCES (USES):				
Transfers In		2,112,000		
Transfers (Out)			(2,858,581)	
Issuance of debt				
Total Other Financing Sources (Uses)	<u>-</u>	<u>2,112,000</u>	<u>(2,858,581)</u>	<u>-</u>
Net Changes in Fund Balances	93,940	459,783	(1,774,189)	82,170
Beginning Fund Balances	<u>766,515</u>	<u>1,861,730</u>	<u>3,588,647</u>	<u>(14,081)</u>
ENDING FUND BALANCES	<u>\$ 860,455</u>	<u>\$ 2,321,513</u>	<u>\$ 1,814,458</u>	<u>\$ 68,089</u>

SPECIAL REVENUE FUNDS

County Measure B/BB	Tidelands	Parking Meter	Commercial Revitalization	Community Development Block Grant	Housing	Garbage/ Recycling Surcharge
						\$ 189,590
\$ 4,216,484		\$ 1,380,005		\$ 1,375,379		
		60,000				
62,254	\$ 758,877	39,889	\$ 56,385	228,710	\$ 301,898	16,727
		1,070	170,654	225	10,740	
<u>4,278,738</u>	<u>758,877</u>	<u>1,480,964</u>	<u>227,039</u>	<u>1,604,314</u>	<u>312,638</u>	<u>206,317</u>
	567,247	736,592				151,856
			261,743	1,480,379	452,454	
<u>-</u>	<u>567,247</u>	<u>736,592</u>	<u>261,743</u>	<u>1,480,379</u>	<u>452,454</u>	<u>151,856</u>
<u>4,278,738</u>	<u>191,630</u>	<u>744,372</u>	<u>(34,704)</u>	<u>123,935</u>	<u>(139,816)</u>	<u>54,461</u>
(1,501,367)		(655,340)		372,854	300,000	(373,498)
<u>(1,501,367)</u>	<u>-</u>	<u>(655,340)</u>	<u>-</u>	<u>372,854</u>	<u>(73,498)</u>	<u>-</u>
2,777,371	191,630	89,032	(34,704)	496,789	(213,314)	54,461
<u>4,104,151</u>	<u>2,646,405</u>	<u>3,093,216</u>	<u>1,245,002</u>	<u>-</u>	<u>1,382,310</u>	<u>1,303,097</u>
<u>\$ 6,881,522</u>	<u>\$ 2,838,035</u>	<u>\$ 3,182,248</u>	<u>\$ 1,210,298</u>	<u>\$ 496,789</u>	<u>\$ 1,168,996</u>	<u>\$ 1,357,558</u>

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City of Alameda
Budgeted Non-Major Funds
Combining Schedule of Revenues, Expenditures
and Changes in Fund Balances
Budget and Actual
For the year ended June 30, 2016

	SPECIAL REVENUE FUNDS					
	TIDELANDS			PARKING METER		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
REVENUES:						
Property taxes						
Other local taxes						
Licenses and permits						
Revenue from other agencies						
Charges for current services				\$ 1,487,150	\$ 1,380,005	\$ (107,145)
Fines and forfeitures				60,000	60,000	
Use of money and property	\$ 809,000	\$ 758,877	\$ (50,123)	10,000	39,889	29,889
Other revenues				(100)	1,070	1,170
Total Revenues	809,000	758,877	(50,123)	1,557,050	1,480,964	(76,086)
EXPENDITURES:						
Current:						
General government	1,011,000	567,247	443,753	978,157	736,592	241,565
Police						
Fire						
Public works						
Community development						
Community services						
Housing						
Capital outlay						
Debt Service:						
Principal						
Interest						
Total Expenditures	1,011,000	567,247	443,753	978,157	736,592	241,565
EXCESS OF REVENUES OVER EXPENDITURES	(202,000)	191,630	393,630	578,893	744,372	165,479
OTHER FINANCING SOURCES (USES):						
Transfers In						
Transfers (Out)				(1,005,000)	(655,340)	349,660
Issuance of debt						
Total Other Financing Sources (Uses)				(1,005,000)	(655,340)	349,660
Net Change in Fund Balance	\$ (202,000)	191,630	\$ 393,630	\$ (426,107)	89,032	\$ 515,139
Beginning Fund Balances (Deficits)		2,646,405			3,093,216	
Ending Fund Balances (Deficits)		\$ 2,838,035			\$ 3,182,248	