



City of Alameda

Revenue Manual FY2007-2021

Bartle Wells Associates

March 2017

Contents

| | |
|---|----|
| Introduction | 1 |
| Forecast and Recommendations..... | 1 |
| Revenue and Expense Summary (FY 06/07 – FY 20/21) | 2 |
| Sewer Fund (602) | 3 |
| Urban Runoff Fee (Fund 351)..... | 4 |
| Gas Tax (Fund 211)..... | 5 |
| Measure B/BB Fund (215.X)..... | 6 |
| Parking funds (Fund 224 and 224.1) | 7 |
| Construction Improvement Tax (Fund 164)..... | 8 |
| Development Impact Fee (340.X) | 9 |
| Vehicle Registration Fee (288) | 10 |
| Other Revenues..... | 11 |
| Waste Fund (274.1)..... | 11 |
| TIFF Fund (350)..... | 11 |
| Facility Maintenance Fund (704)..... | 11 |

Introduction

Bartle Wells Associates (BWA) contracted with the City of Alameda to analyze the historical performance of the City's funds from FY 2007 to FY 2016 and to project fund performance for FY 2017 through FY 2021. The funds considered include: Sewer Fund 602, Urban Runoff Fund 351, Gas Tax Fund 211, Measure B/BB 215 funds, Parking Funds 224 and 224.1, Construction Improvement Tax Fund 164, Development Impact Fee Funds 340, and Vehicle Registration Fee Fund 288.

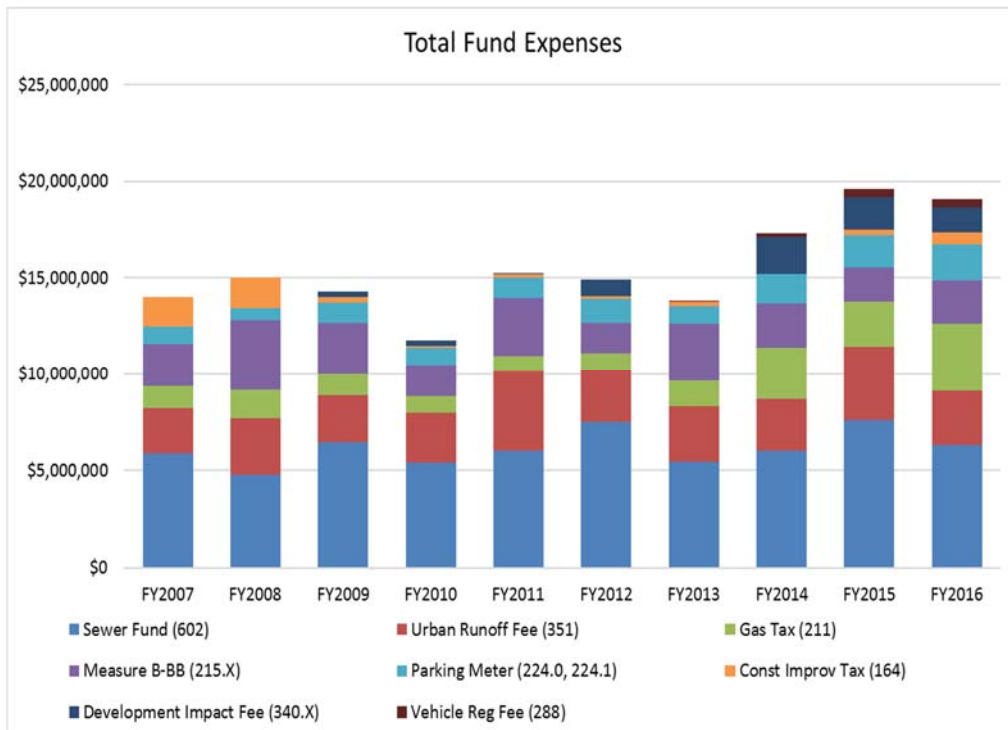
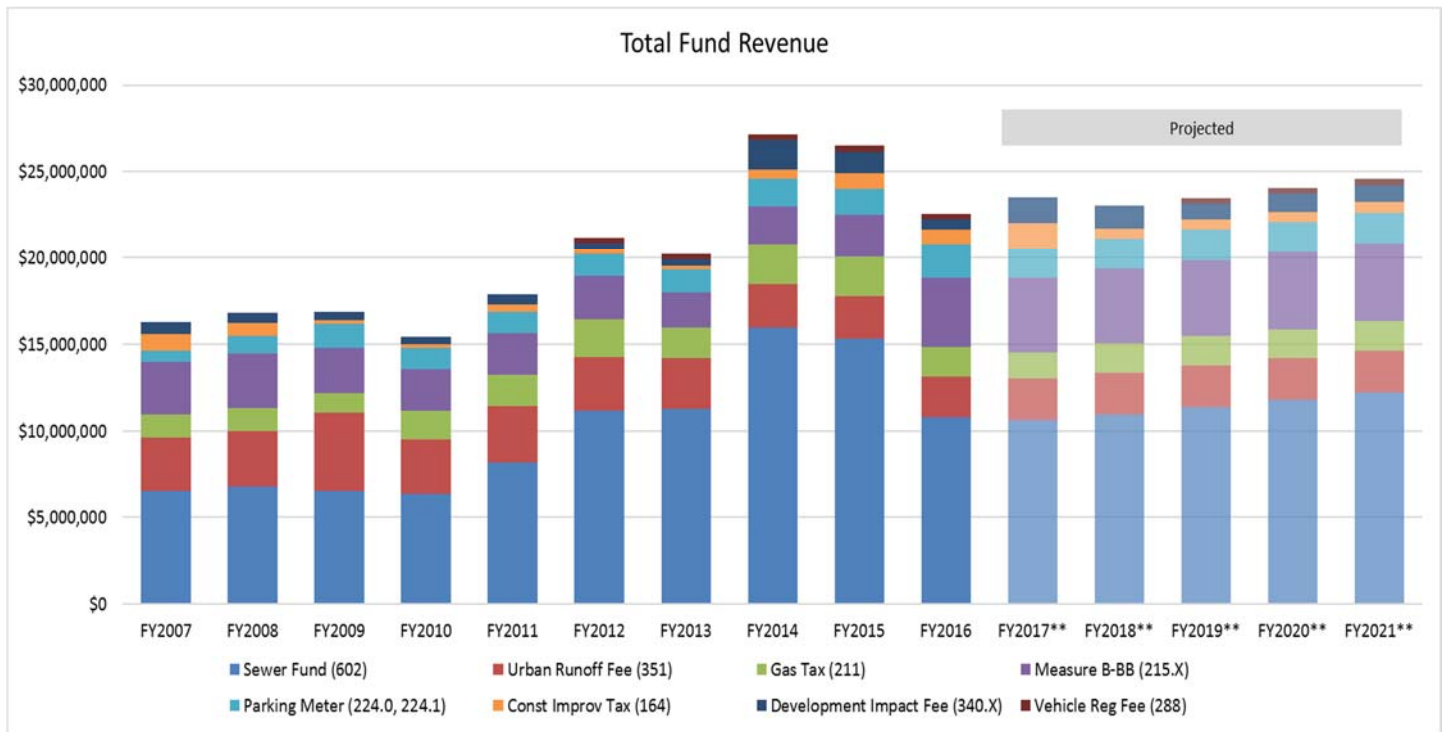
A description of each fund is included, along with the funds legal authority for levying and expending fees and charges, a description of future revenue and expense forecasts, and a description of historical performance. Graphs of historical and projected revenues and expenses are included for each fund as well as detail of revenue and expense amounts. Anomalous data is described in the footnotes.

Forecast and Recommendations

In general, BWA projects modest predictable increases in most funds with some risk on development related funds. Based on analysis of the City of Alameda's 8 fund categories, the 2 fund categories most impacted by the 2008 recession were the Measure B/BB 215 (Fund 215) and the Construction Improvement Tax (Fund 164). The peak to trough reduction in revenue for the Measure B/BB fund was -36% (\$3,100,000-\$2,000,000 from 2008 to 2013). Peak to trough reduction in revenue for the Construction Improvement Tax fund was -70% (\$754,000-\$230,000 from 2008 to 2009).

The revenue projected here is used for Public Works to develop the capital program and budget. Expenses projected here, however, are not reflected on the capital budget.

Revenue and Expense Summary (FY 06/07 – FY 20/21)



Sewer Fund (602)

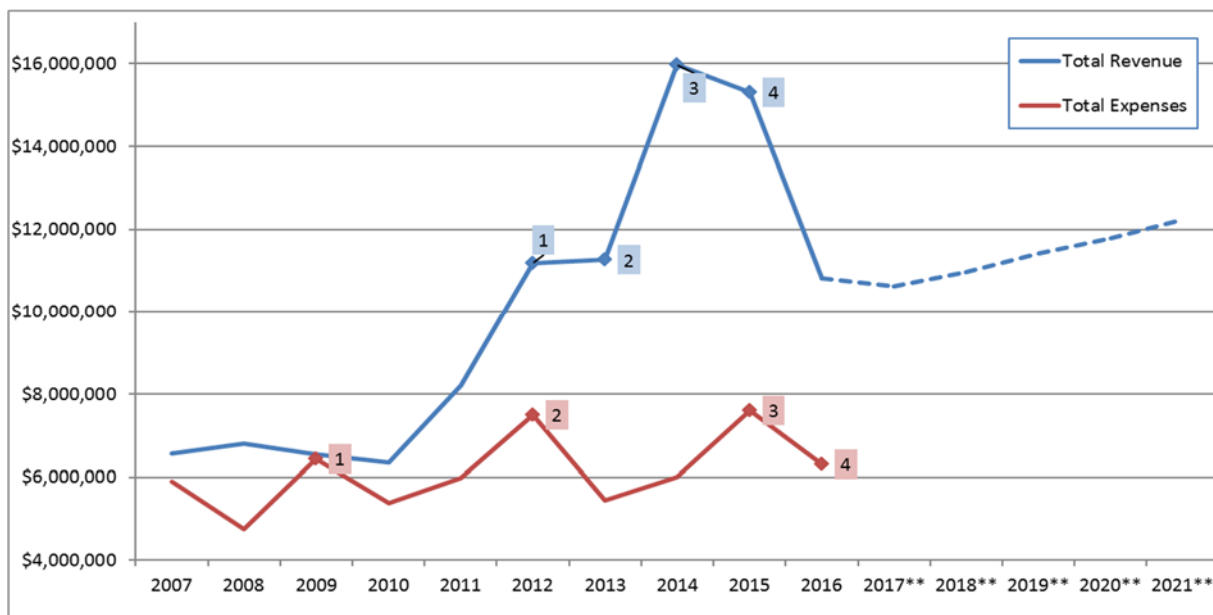
Description: The City of Alameda operates a sewage collection system which collects and conveys sewage generated within the City to the East Bay Municipal Utility District (EBMUD) interceptor system, which conveys flow to EBMUD’s Main Wastewater Treatment Plant (MWWTP) located near the eastern terminus of the San Francisco-Oakland Bay Bridge. Assessment revenue is recognized in April and December.

Legal Authority: Section 5471, California Health and Safety Code, states that any entity shall have the power to collect sewer rate, standby, and availability charges within its territorial limits pursuant to the noticing, protest, and hearing requirements of Section 53753, California Government Code.

Restrictions: As referenced in Section 53753, California Government Code, Proposition 218 establishes requirements for adopting or increasing property-related fees and charges. In July 2006, the California Supreme Court ruled that sewer rates are subject to Proposition 218 (Articles XIII C and XIII D of the California Constitution).

Forecast: Expect expenses to rise above revenues in coming years due to upcoming capital projects, according to a 2014 Bartle Wells sewer rate study.

History: The City’s primary source of sewer fund operating revenue is service charges which are collected annually with the Alameda County property taxes. Other sources include “hand-billed” sewer service charges, connection fees, and permit fees. Forecasts utilize 3% increases in sewer charges, consistent with City approved increases through FY 2019/20. Revenue forecasts from other sources are based on development and sewer service connection projections in



| Fiscal Year | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 ¹ | 2013 ² | 2014 ³ | 2015 ⁴ | 2016 | 2017** | 2018** | 2019** | 2020** | 2021** |
|----------------------|-------------|-------------|-------------|-------------|-------------|-------------------|-------------------|-------------------|-------------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Total Revenue | \$6,557,613 | \$6,802,940 | \$6,540,311 | \$6,353,370 | \$8,209,996 | \$11,188,256 | \$11,263,446 | \$15,976,831 | \$15,314,284 | \$10,808,233 | \$10,623,000 | \$10,976,000 | \$11,413,000 | \$11,795,000 | \$12,254,000 |
| % change | | 3.74% | -3.86% | -2.86% | 29.22% | 36.28% | 0.67% | 41.85% | -4.15% | -29.42% | -1.71% | 3.32% | 3.98% | 3.35% | 3.89% |

1 - 3m transfer from Alameda Landing
 2 - 2m transfer from Sewer Rev Bond
 3 - 5m transfer from Sewer Rev Bond
 4 - 5m transfer from Sewer Rev Bond
 **source: 2014 Bartle Wells Sewer Rate Study

| Fiscal Year | 2007 | 2008 | 2009 ¹ | 2010 | 2011 | 2012 ² | 2013 | 2014 | 2015 ³ | 2016 ⁴ |
|-----------------------|-------------|-------------|-------------------|-------------|-------------|-------------------|-------------|-------------|-------------------|-------------------|
| Total Expenses | \$5,887,661 | \$4,752,105 | \$6,442,753 | \$5,388,213 | \$5,989,714 | \$7,489,895 | \$5,434,317 | \$6,014,299 | \$7,598,807 | \$6,303,772 |
| % change | | -19.29% | 35.58% | -16.37% | 11.16% | 25.05% | -27.44% | 10.67% | 26.35% | -17.04% |

1 - 1m transfer for Urban Runoff and increase in Equipment Replacement
 2 - 3m transfer for CIC-BWIP and increase in Sewer/MTCE Operations
 3 - 1m increase in Sewer/MTCE Operations
 4 - Assumes -4m adjustment for Total Services (actual figure has not yet been posted)

As of February 2017, FY2016/17, revenue was \$5,157,761

Urban Runoff Fee (Fund 351)

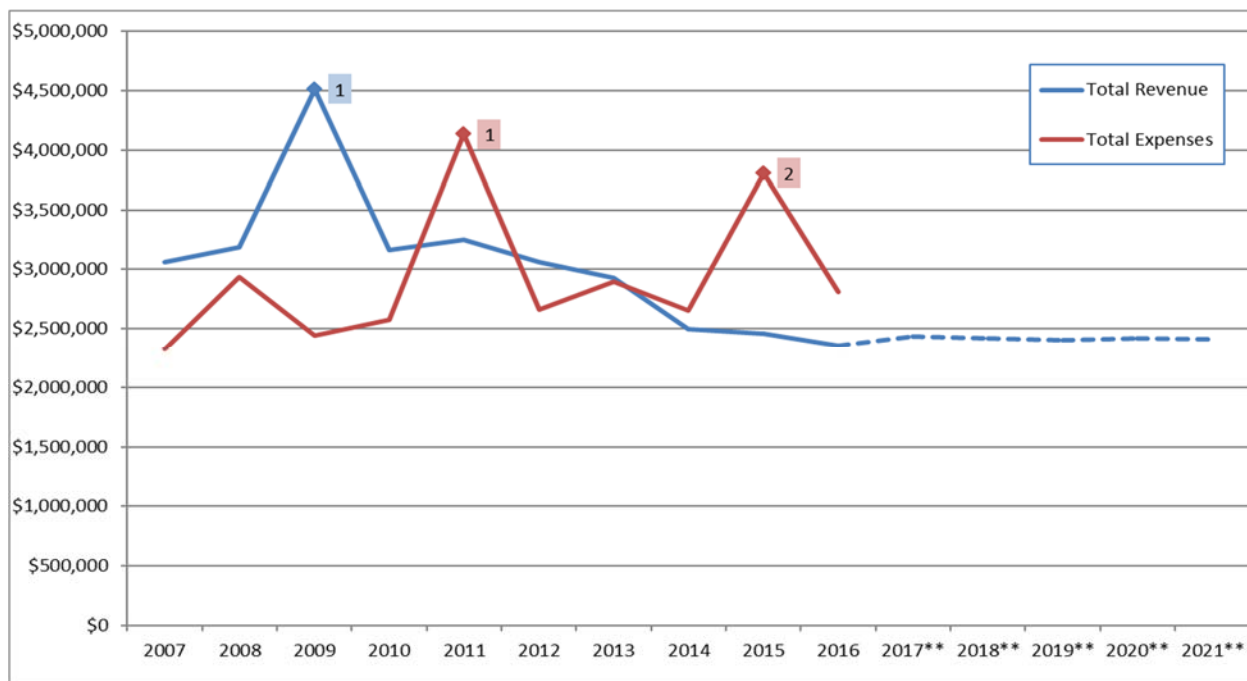
Description: The Urban Runoff Fee Fund is composed of revenues from property tax assessments and general fund transfers. Funds are used to maintain compliance under the Alameda County Urban Runoff Clean Water Program. Storm water fees are charged based on square footage of impervious surface area, and the fee is received through Alameda County in April and December. Hand bills are received throughout the year.

Legal Authority: The City of Alameda is a co-permittee in the Alameda countywide Clean Water Program and is required to prevent storm water runoff from contaminating the San Francisco Bay and Estuary.

Restrictions: Proceeds from storm water fees may generally be used for: street sweeping, culvert and catch basin inspection and cleaning and maintenance, industrial and commercial facility inspections, illicit discharge inspections and response/enforcement, storm system improvements and upgrades, public outreach and education, new development design review, participation in the Alameda countywide Clean Water Program, intra-agency coordination, general program administration, and training seminars for agency representatives.

Forecast: Expect revenues to remain below expenses according to a 3-year average, and expect expenses to increase according to trend-line prediction.

History: Revenues are sourced from property tax assessments with general transfers and ARRA transfers that vary from year to year. Expenses have risen above revenue in the last 3 years.



| Fiscal Year | 2007 | 2008 | 2009 ¹ | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017** | 2018** | 2019** | 2020** | 2021** |
|---------------|-------------|-------------|-------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Total Revenue | \$3,062,541 | \$3,190,561 | \$4,514,629 | \$3,159,607 | \$3,247,818 | \$3,062,552 | \$2,926,750 | \$2,495,729 | \$2,454,040 | \$2,356,210 | \$2,435,326 | \$2,415,192 | \$2,402,243 | \$2,417,587 | \$2,411,674 |
| % change | | 4.18% | 41.50% | -30.01% | 2.79% | -5.70% | -4.43% | -14.73% | -1.67% | -3.99% | 3.36% | -0.83% | -0.54% | 0.64% | -0.24% |

1 - 1.3m transfer for Sewer Service

** - 3 year rolling average

| Fiscal Year | 2007 | 2008 | 2009 | 2010 | 2011 ¹ | 2012 | 2013 | 2014 | 2015 ² | 2016 |
|----------------|-------------|-------------|-------------|-------------|-------------------|-------------|-------------|-------------|-------------------|-------------|
| Total Expenses | \$2,320,778 | \$2,936,286 | \$2,442,840 | \$2,575,592 | \$4,132,407 | \$2,662,983 | \$2,896,222 | \$2,654,285 | \$3,808,416 | \$2,810,925 |
| % change | | 26.52% | -16.81% | 5.43% | 60.44% | -35.56% | 8.76% | -8.35% | 43.48% | -26.19% |

1 - 1.4m Interfund Transfers for Sewer Service and Capital Projects

2 - Increased transfer for Capital Project and Sewer Drain MTCE expenses

As of February 2017, FY2016/17, revenue was \$1,417,026

Gas Tax (Fund 211)

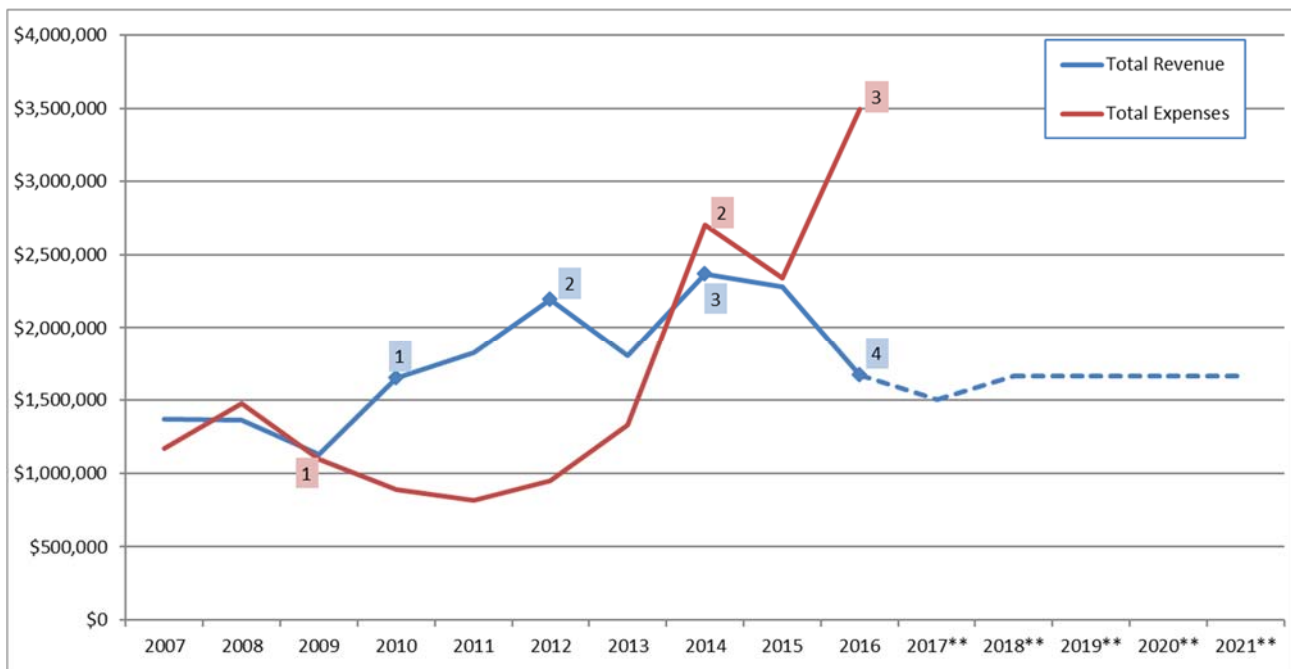
Description: The gas tax is an excise tax imposed on the use of various transportation fuels in the State Of California. The city of Alameda receives gas tax proceeds under formulas outlined in the Streets and Highways Code which can be used to support street maintenance and construction projects. Taxes are received monthly.

Legal Authority: Sections 2105-2107 and 7360 of the Streets and Highways Code provide the basis of the revenue allocation for cities receiving gas tax revenues.

Restrictions: Use of gas tax revenues is restricted by Article XIX of the California State Constitution and by Streets and Highways Code Section 2101. In general, the use of gas tax use is limited to research, planning, construction, and maintenance and operation of public streets and highways, public mass transit guideways and the related facilities.

Forecast: Expect a decrease in revenues according to the State Department of Finance Statewide Revenue Projection, and expect expenses to remain above revenues according to a 3-year average.

History: Revenues from Gas Tax sections 2105-2107 remain relatively constant while revenue from section 7360 varies between years. Expenses have increased over time, with a shift in allocation from general fund transfers to personnel expenses in 2009. Expenses now include relatively constant staffing, equipment and maintenance costs, and varying costs for capital project transfers and annual maintenance.



| Fiscal Year | 2007 | 2008 | 2009 | 2010 ¹ | 2011 | 2012 ² | 2013 | 2014 ³ | 2015 | 2016 ⁴ | 2017** | 2018** | 2019** | 2020** | 2021** |
|---------------|-------------|-------------|-------------|-------------------|-------------|-------------------|-------------|-------------------|-------------|-------------------|-------------|-------------|-------------|-------------|-------------|
| Total Revenue | \$1,370,318 | \$1,366,025 | \$1,129,497 | \$1,653,127 | \$1,824,850 | \$2,194,394 | \$1,808,641 | \$2,365,738 | \$2,282,951 | \$1,673,462 | \$1,503,313 | \$1,664,039 | \$1,664,039 | \$1,664,039 | \$1,664,039 |
| % change | | -0.31% | -17.32% | 46.36% | 10.39% | 20.25% | -17.58% | 30.80% | -3.50% | -26.70% | -10.17% | 10.69% | 0.00% | 0.00% | 0.00% |

- 1 - 400k transfer from XIXB Trans IMP
- 2 - Increased Gas Tax 7360
- 3 - Increased Gas Tax 7360
- 4 - Decreased Gas Tax 7360

** - source: California Local Government Finance Almanac 2016/17, 2017/18 projections

| Fiscal Year | 2007 | 2008 | 2009 ¹ | 2010 | 2011 | 2012 | 2013 | 2014 ² | 2015 | 2016 ³ |
|----------------|-------------|-------------|-------------------|-----------|-----------|-----------|-------------|-------------------|-------------|-------------------|
| Total Expenses | \$1,166,144 | \$1,475,647 | \$1,097,372 | \$889,603 | \$811,477 | \$949,863 | \$1,328,278 | \$2,703,615 | \$2,339,112 | \$3,496,828 |
| % change | | 26.54% | -25.63% | -18.93% | -8.78% | 17.05% | 39.84% | 103.54% | -13.48% | 49.49% |

- 1 - Decrease in Annual Maintenance and Capital Project Transfers
- 2 - Increase in all expenses, 1m increase Traffic Signal expenses
- 3 - Increase in Capital Project Transfer

As of February 2017, FY2016/17, revenue was \$896,717

Measure B/BB Fund (215.X)

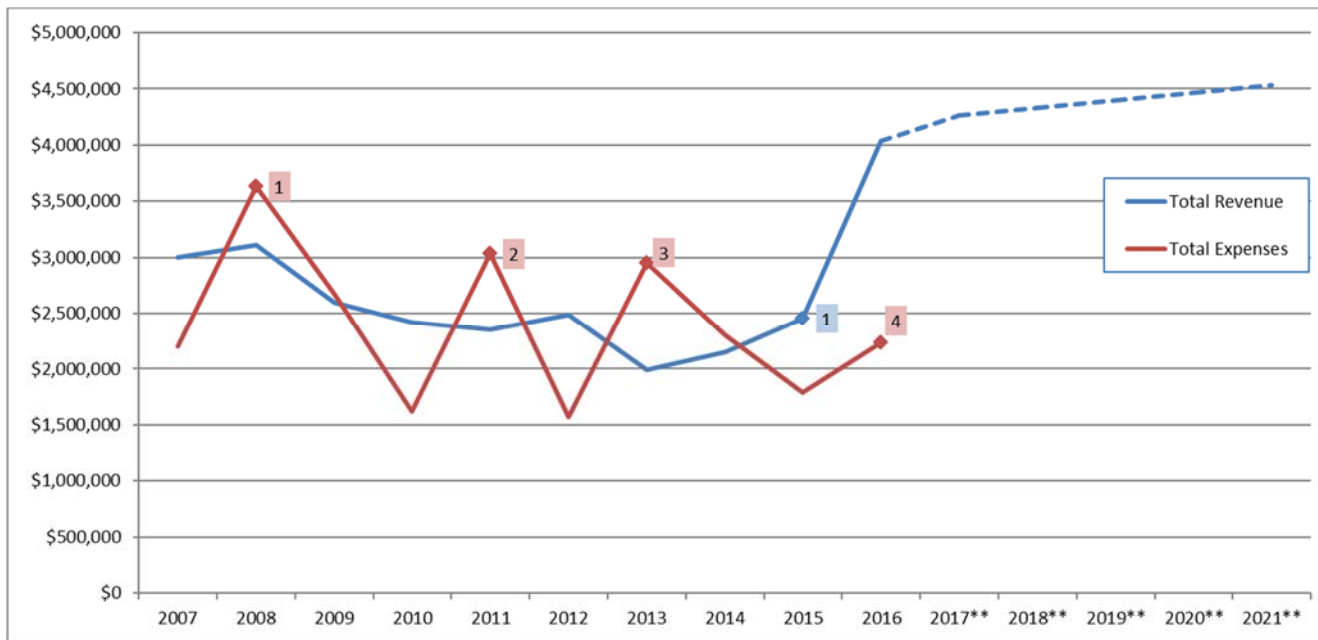
Description: Measure B/BB is a county wide half cent transportation sales tax which provides funding for a variety of transportation maintenance and capital projects. Priorities of the sales tax are to expand mass transit, improve highway structure, improve local streets and roads, improve bicycle and pedestrian safety, and expand special transportation for seniors and people with disabilities. The City of Alameda receives Measure B/BB distributions from the County to meet these objectives at a local level. Revenue is received monthly.

Legal Authority: Measure B/BB was approved in 2000 by 82% of Alameda County voters.

Restrictions: The Alameda County Transportation Commission Master Program Funding Agreements authorize the use of Measure B funds. Implementation guidelines spell out the use of funds for the following programs: bicycle and pedestrian, local streets and roads, mass transit, paratransit, transit oriented development, and technology.

Forecast: Expect revenues to increase and expenses to remain relatively constant according to Alameda County Transportation Commission Sales Tax Projections.

History: Measure B includes 7 funds which serve various transportation capital projects. Measure BB took effect in FY 2015 and includes 3 funds which serve similar projects. The City of Alameda no longer receives grant funds from 215.5 (as of 2008), 215.6 (as of 2009), 215.7 (as of 2010), 215.0 (as of 2012), and 215.3 (as of 2015). Expenses for these 10 funds are volatile due to yearly changes in fund transfers for projects. Revenues remain relatively constant with an increase in 2015 with the addition of BB funds.



| Fiscal Year | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 ¹ | 2016 | 2017** | 2018** | 2019** | 2020** | 2021** |
|----------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Total Revenue | \$3,000,275 | \$3,110,541 | \$2,599,566 | \$2,420,520 | \$2,355,249 | \$2,489,364 | \$1,987,489 | \$2,149,327 | \$2,454,532 | \$4,032,395 | \$4,267,889 | \$4,331,907 | \$4,396,886 | \$4,462,839 | \$4,529,782 |
| % change | | 3.68% | -16.43% | -6.89% | -2.70% | 5.69% | -20.16% | 8.14% | 14.20% | 64.28% | 5.84% | 1.50% | 1.50% | 1.50% | 1.50% |

1 - begins inclusion of Measure BB revenue (no data previously)
 ** - source: Alameda County Transportation Commission Sales Tax Projections FY2016/17

| Fiscal Year | 2007 | 2008 ¹ | 2009 | 2010 | 2011 ² | 2012 | 2013 ³ | 2014 | 2015 | 2016 ⁴ |
|-----------------------|-------------|-------------------|-------------|-------------|-------------------|-------------|-------------------|-------------|-------------|-------------------|
| Total Expenses | \$2,205,045 | \$3,632,806 | \$2,675,740 | \$1,623,969 | \$3,030,805 | \$1,570,532 | \$2,951,910 | \$2,298,204 | \$1,784,718 | \$2,235,037 |
| % change | | 64.75% | -26.35% | -39.31% | 86.63% | -48.18% | 87.96% | -22.15% | -22.34% | 25.23% |

1 - 2m transfer 215.1 for capital project
 2 - 2m inter-fund transfer 215.3
 3 - 2m transfer 215.1 for capital project
 4 - includes Measure BB expenses (no data previously)

As of February 2017, FY2016/17, revenue was \$1,853,169

Parking funds (Fund 224 and 224.1)

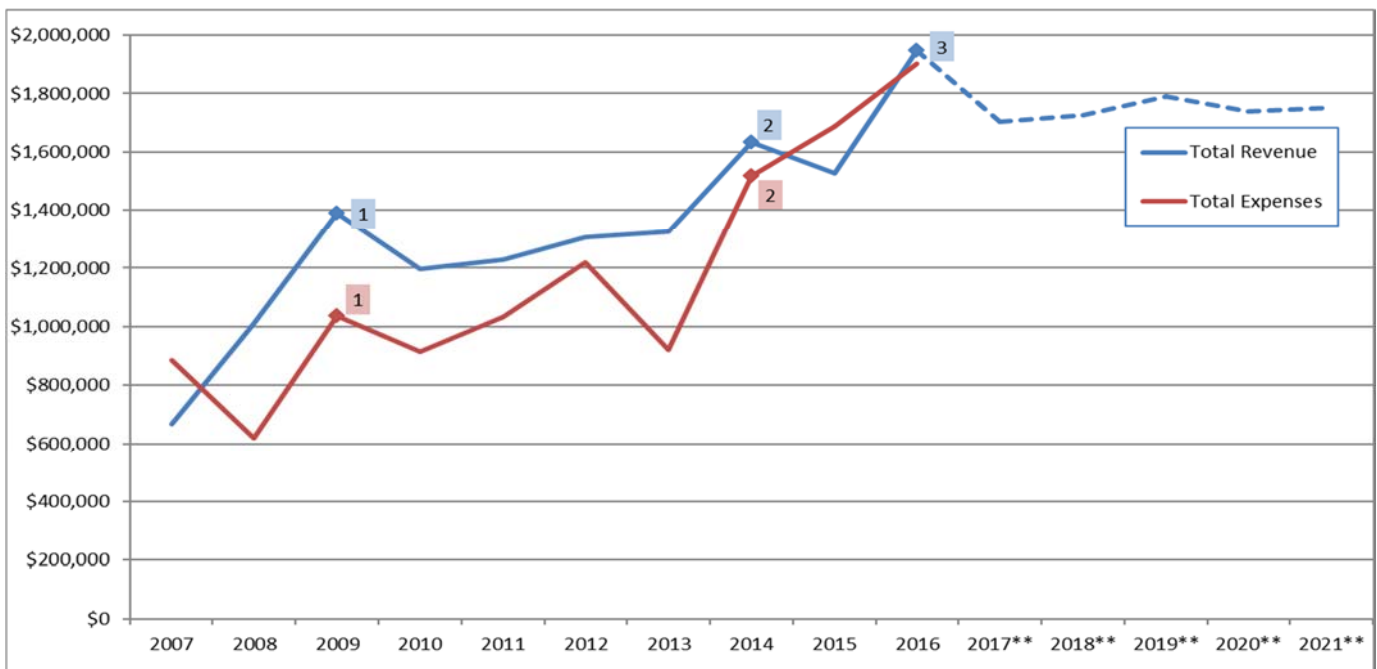
Description: The City generates parking fund revenue from on-street single and kiosk parking meters (fund 224), off-street public surface lots, and the Civic Center Parking Structure (fund 224.1). Funds are used for various transportation projects and senior/disabled transportation. Revenue is received weekly for meters/kiosks and monthly for the parking structure.

Legal Authority: Parking fees are set by City Council in two ways: 1) by the City’s Master Fee Resolution and staff recommendation, and 2) by Letter of Agreement.

Restrictions: Revenue collected by the City from parking charges are restricted to the following uses: to regulate the use of parking spaces and off-street parking lots, to provide and maintain parking facilities and areas, to repay principle and interest on bond issues, and to reimburse the City's funds for any payment made to provide the services.

Forecast: Expect revenues to decrease and expenses to rise slightly above revenue according to a 3-year average.

History: Revenue includes city parking meter revenue and Civic Center Garage revenue. Expenses include operating costs which have changed from office expenses to personnel costs in 2010, and a constant yearly transfer to DS-HUD. Combined general revenues have been increasing over the last 8 years.



| Fiscal Year | 2007 | 2008 | 2009 ¹ | 2010 | 2011 | 2012 | 2013 | 2014 ² | 2015 | 2016 ³ | 2017** | 2018** | 2019** | 2020** | 2021** |
|---------------|-----------|-------------|-------------------|-------------|-------------|-------------|-------------|-------------------|-------------|-------------------|-------------|-------------|-------------|-------------|-------------|
| Total Revenue | \$668,298 | \$1,011,288 | \$1,387,964 | \$1,195,427 | \$1,229,904 | \$1,304,339 | \$1,325,110 | \$1,632,375 | \$1,526,309 | \$1,947,247 | \$1,701,977 | \$1,725,178 | \$1,791,467 | \$1,739,541 | \$1,752,062 |
| % change | | 51.32% | 37.25% | -13.87% | 2.88% | 6.05% | 1.59% | 23.19% | -6.50% | 27.58% | -12.60% | 1.36% | 3.84% | -2.90% | 0.72% |

- 1 - Added Transfer/Theater parking to Civic Center Garage (224.1)
- 2 - Increased Street Parking revenue
- 3 - 500k transfer from Parking Meter to Civic Center Garage
- ** - 3-year rolling average

| Fiscal Year | 2007 | 2008 | 2009 ¹ | 2010 | 2011 | 2012 | 2013 | 2014 ² | 2015 | 2016 |
|----------------|-----------|-----------|-------------------|-----------|-------------|-------------|-----------|-------------------|-------------|-------------|
| Total Expenses | \$885,002 | \$619,668 | \$1,037,238 | \$915,067 | \$1,033,151 | \$1,219,477 | \$921,282 | \$1,515,748 | \$1,687,981 | \$1,902,827 |
| % change | | -29.98% | 67.39% | -11.78% | 12.90% | 18.03% | -24.45% | 64.53% | 11.36% | 12.73% |

- 1 - Added yearly 250k transfer to DS-HUD
- 2 - Increase in general transfers and parking meter collection

As of February 2017, FY2016/17, revenue was \$1,114,485

Construction Improvement Tax (Fund 164)

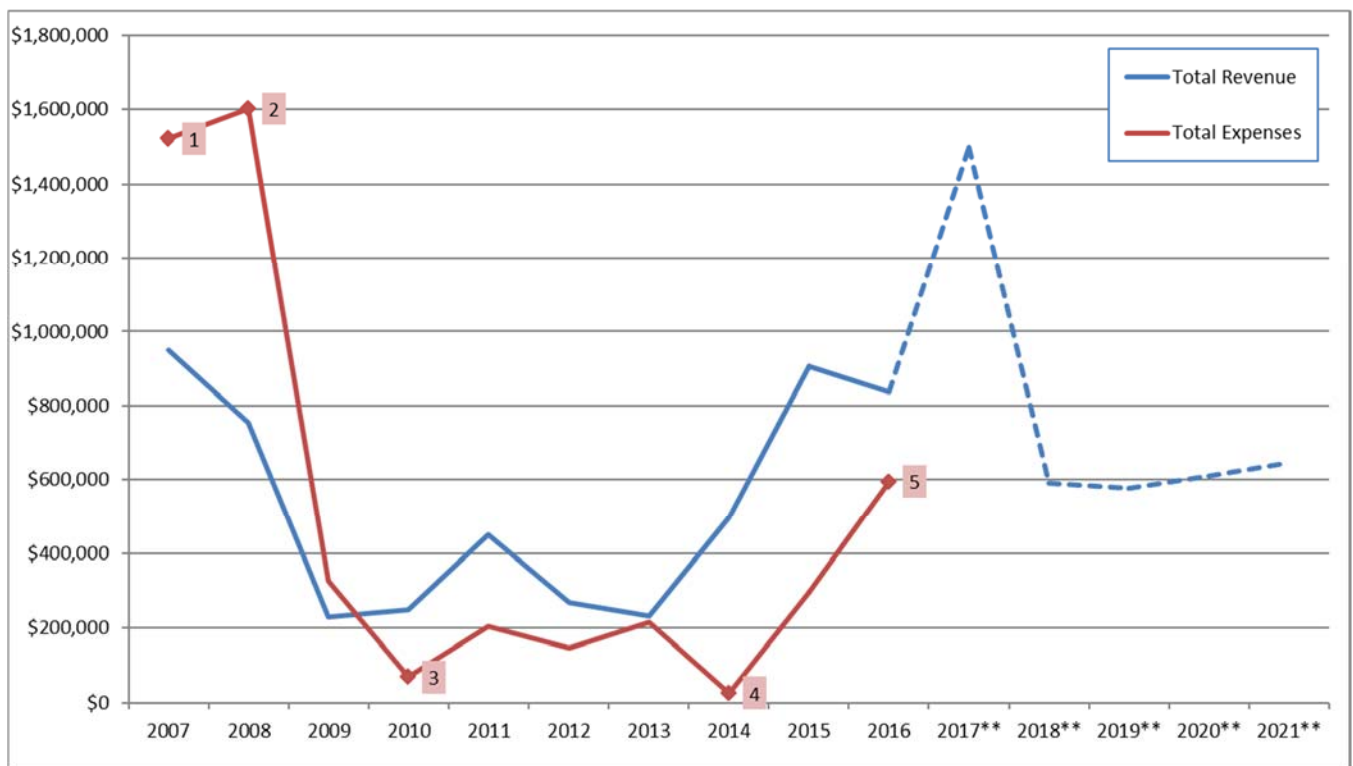
Description: Proceeds for the Construction Improvement Tax Fund are comprised of fees collected on new construction. The fund supports capital improvement projects and public works annual maintenance. Fees are recorded as received.

Legal Authority: The amount of the construction improvement tax is set by the City’s Master Fee Resolution.

Restrictions: Taxes are deposited in the General Tax Fund and are restricted to the use of deferring the cost of municipal services generated by the development of a property.

Forecast: Expect revenues to remain above expenses according to a 3-year average.

History: Revenue varies with new construction in Alameda and depends on the general state of the economy. Expenses solely consist of capital project transfers and vary greatly between years.



| Fiscal Year | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017** | 2018** | 2019** | 2020** | 2021** |
|----------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-------------|-----------|-----------|-----------|-----------|
| Total Revenue | \$948,763 | \$754,058 | \$229,221 | \$249,126 | \$449,344 | \$267,613 | \$233,658 | \$497,263 | \$906,630 | \$836,472 | \$1,500,000 | \$592,339 | \$576,167 | \$610,861 | \$647,035 |
| % change | | -20.52% | -69.60% | 8.68% | 80.37% | -40.44% | -12.69% | 112.82% | 82.32% | -7.74% | 79.32% | -60.51% | -2.73% | 6.02% | 5.92% |

* - all changes due to increases in Alameda construction

** - 2017 source is 2016/17 building permit projections. 2018-2021 projection equal to 10-year rolling average.

| Fiscal Year | 2007 ¹ | 2008 ² | 2009 | 2010 ³ | 2011 | 2012 | 2013 | 2014 ⁴ | 2015 | 2016 ⁵ |
|-----------------------|-------------------|-------------------|-----------|-------------------|-----------|-----------|-----------|-------------------|-----------|-------------------|
| Total Expenses | \$1,521,700 | \$1,601,984 | \$326,510 | \$68,029 | \$206,019 | \$145,551 | \$215,351 | \$25,869 | \$295,566 | \$594,944 |
| % change | | 5.28% | -79.62% | -79.16% | 202.84% | -29.35% | 47.96% | -87.99% | 1042.56% | 101.29% |

1 - 1.2m transfer Capital Improvement Fund

2 - 1.3m transfer Capital Project

3 - Low transfer for Capital Project and annual maintenance

4 - No transfer for Capital Project

5 - 500k transfer for Capital Project

As of February 2017, FY2016/17, revenue was \$1,211,266

Development Impact Fee (340.X)

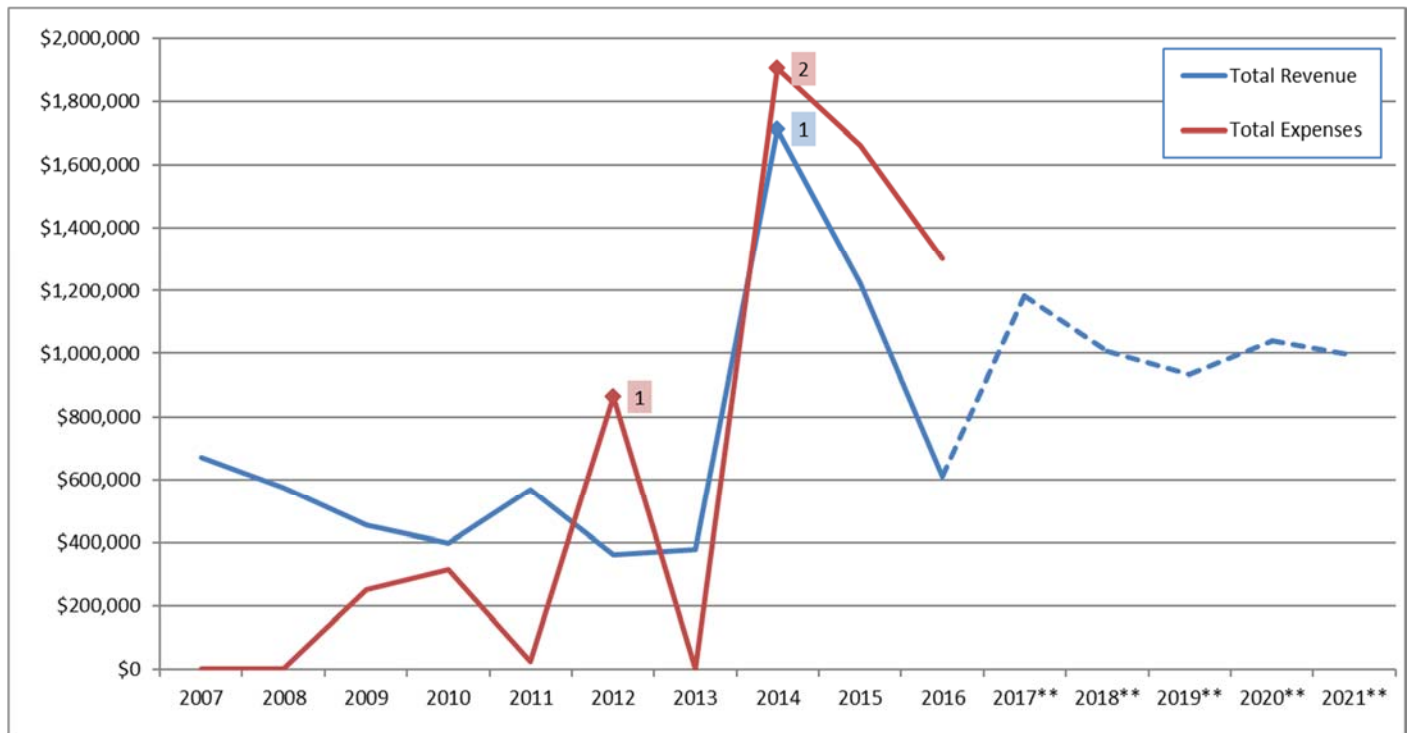
Description: The Development Impact Fee consists of 18 funds, benefitting transportation, parks and recreation, public facilities, and public safety.

Legal Authority:

Restrictions:

Forecast:

History: Revenue for each fund is a division of revenue from the Citywide Development Impact Fee. Generally, revenues remain relatively low with frequent transfers between funds, which account for much of the significant increase in revenue and expenditure in 2014. Expenses generally consist of inter-fund transfers and capital projects.



| Fiscal Year | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 ¹ | 2015 | 2016 | 2017** | 2018** | 2019** | 2020** | 2021** |
|---------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-------------------|-------------|-----------|-------------|-------------|-----------|-------------|-----------|
| Total Revenue | \$669,206 | \$573,578 | \$454,021 | \$396,568 | \$567,065 | \$361,147 | \$378,300 | \$1,713,602 | \$1,222,036 | \$611,600 | \$1,182,413 | \$1,005,350 | \$933,121 | \$1,040,294 | \$992,922 |
| % change | | -14.29% | -20.84% | -12.65% | 42.99% | -36.31% | 4.75% | 352.97% | -28.69% | -49.95% | 93.33% | -14.97% | -7.18% | 11.49% | -4.55% |

1 - Transfers between funds

** 3- year rolling average

| Fiscal Year | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 ¹ | 2013 | 2014 ² | 2015 | 2016 |
|----------------|------|------|-----------|-----------|----------|-------------------|---------|-------------------|-------------|-------------|
| Total Expenses | \$0 | \$0 | \$251,572 | \$314,177 | \$25,890 | \$863,840 | \$62 | \$1,903,849 | \$1,661,200 | \$1,301,806 |
| % change | - | - | - | 24.89% | -91.76% | 3236.55% | -99.99% | 308454.97% | -12.75% | -21.63% |

*no data 2007-2008

1 - Capital transfers between funds

2 - Capital projects & transfers between funds

As of February 2017, FY2016/17, revenue was \$617,750

Vehicle Registration Fee (288)

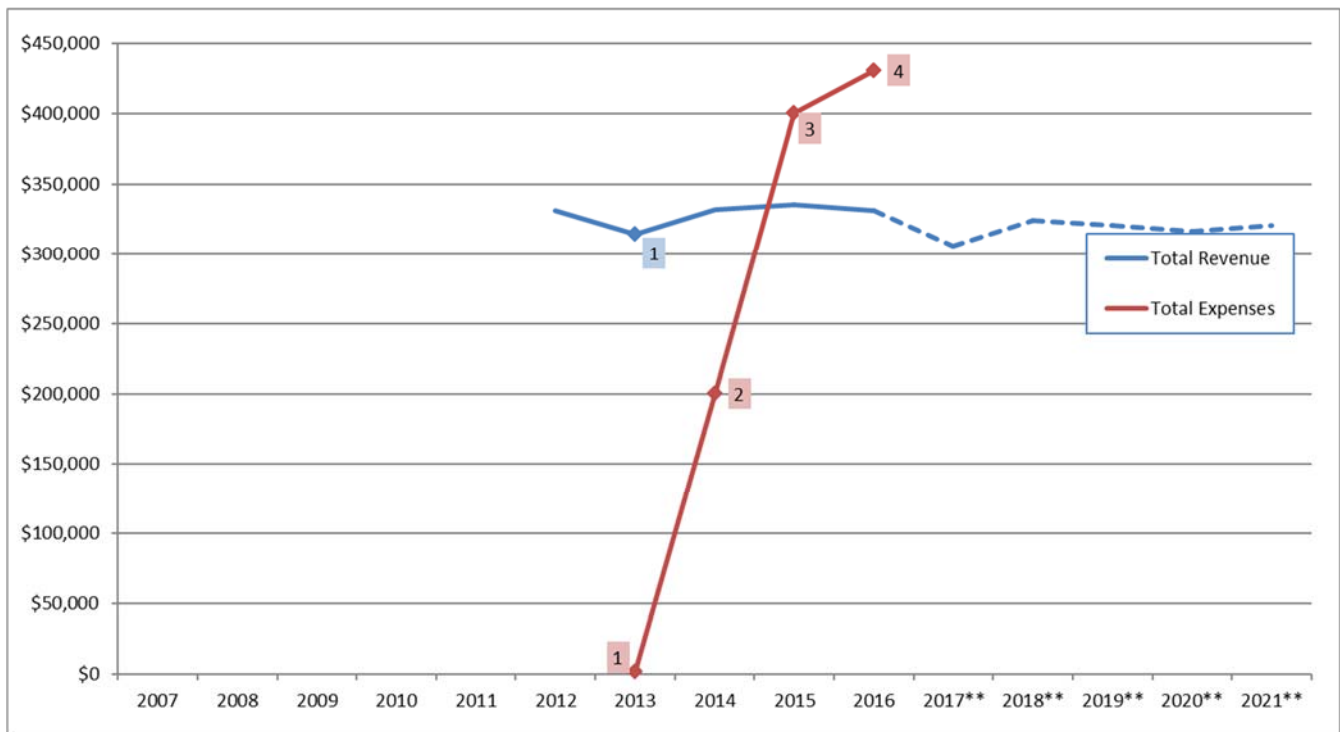
Description: Vehicle Registration Fees are collected annually by the Department of Motor Vehicles and establish a link between the vehicle owner/user of the vehicle for taxation purposes. The goal of the Vehicle Registration Fee program is to maintain the City’s transportation network and to reduce traffic congestion and vehicle pollution. Fees are received monthly.

Legal Authority: Vehicle Registration Fees are discretionary funds as authorized under Alameda County Transportation Commission Master Program Funding Agreements.

Restrictions: The Alameda County Transportation Commission Master Program Funding Agreements authorize the use of Vehicle Registration Fees. Implementation guidelines spell out the use of funds for the following programs: bicycle and pedestrian, local streets and roads, mass transit, paratransit, transit oriented development, and technology.

Forecast: Expect expenses to slightly decrease and revenues to remain relatively constant according to a 3-year average.

History: Voters approved the VRF in 2010 but fund disbursements were not made until June 2012. Revenues have remained relatively constant over the last 5 years. Expenses solely consist of transfers for capital projects and vary in amount but have increased over time.



| Fiscal Year | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 ¹ | 2014 | 2015 | 2016 | 2017** | 2018** | 2019** | 2020** | 2021** |
|----------------------|------|------|------|------|------|-----------|-------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Total Revenue | | | | | | \$331,303 | \$314,116 | \$331,686 | \$335,008 | \$330,847 | \$305,733 | \$323,862 | \$320,147 | \$316,581 | \$320,197 |
| % change | | | | | | | -5.19% | 5.59% | 1.00% | -1.24% | -7.59% | 5.93% | -1.15% | -1.11% | 1.14% |

(no data 2008-2011)

1 - 20k decrease in OTH State Taxes for City

** - 2017 source: Alameda County Transportation Commission Projections. 2018-2021 projection equal to 3 year rolling average

| Fiscal Year | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 ¹ | 2014 ² | 2015 ³ | 2016 ⁴ |
|-----------------------|------|------|------|------|------|------|-------------------|-------------------|-------------------|-------------------|
| Total Expenses | | | | | | | \$1,270 | \$200,000 | \$400,000 | \$430,438 |
| % change | | | | | | | | 15650.51% | 100.00% | 7.61% |

(no data 2008-2012)

1 - Transfer for Capital Project

3 - Transfer for Capital Project

2 - Transfer for Capital Project

4 - Transfer for Capital Project

** - 3 year rolling average

As of February 2017, FY2016/17, revenue was \$139,716

Other Revenues

Waste Fund (274.1)

| Fiscal Year | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017** | 2018** | 2019** | 2020** | 2021** |
|----------------------|------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Total Revenue | | \$545,569 | \$497,988 | \$413,244 | \$431,223 | \$616,045 | \$367,897 | \$404,842 | \$418,837 | \$447,115 | \$423,598 | \$429,850 | \$433,521 | \$428,989 | \$430,786 |
| % change | | | -8.72% | -17.02% | 4.35% | 42.86% | -40.28% | 10.04% | 3.46% | 6.75% | -5.26% | 1.48% | 0.85% | -1.05% | 0.42% |

| Fiscal Year | 2007 | 2008 | 2009 ¹ | 2010 ² | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 |
|-----------------------|------|---------|-------------------|-------------------|-----------|-----------|-----------|-----------|-----------|-----------|
| Total Expenses | | \$2,820 | \$1,081,036 | \$1,162,872 | \$567,510 | \$299,788 | \$583,458 | \$508,361 | \$488,347 | \$514,454 |
| % change | | | 38235.56% | 7.57% | -51.20% | -47.17% | 94.62% | -12.87% | -3.94% | 5.35% |

1 - \$1m increase in Contractual Services

2 - \$800k transfer for Capital Project

** - 3-year rolling average

TIFF Fund (350)

| Fiscal Year | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017** | 2018** | 2019** | 2020** | 2021** |
|----------------------|------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Total Revenue | | \$678,881 | \$543,451 | \$540,810 | \$680,330 | \$562,698 | \$477,146 | \$468,303 | \$612,852 | \$646,228 | \$575,794 | \$611,625 | \$611,215 | \$599,545 | \$607,462 |
| % change | | | -19.95% | -0.49% | 25.80% | -17.29% | -15.20% | -1.85% | 30.87% | 5.45% | -10.90% | 6.22% | -0.07% | -1.91% | 1.32% |

| Fiscal Year | 2007 | 2008 | 2009 ¹ | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 |
|-----------------------|------|-----------|-------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Total Expenses | | \$586,818 | \$68,352 | \$617,098 | \$544,758 | \$500,216 | \$511,064 | \$522,980 | \$522,980 | \$866,776 |
| % change | | | -88.35% | 802.82% | -11.72% | -8.18% | 2.17% | 2.33% | 0.00% | 65.74% |

1 - Decrease in transfer to Harbor Bay Ferry

** - 3-year rolling average

Facility Maintenance Fund (704)

| Fiscal Year | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017** | 2018** | 2019** | 2020** | 2021** |
|----------------------|------|------|-----------|-----------|-----------|-----------|-----------|-----------|-------------|-----------|-----------|-----------|-----------|-----------|-----------|
| Total Revenue | | | \$808,171 | \$768,310 | \$756,990 | \$753,641 | \$754,783 | \$752,596 | \$2,827,046 | \$646,228 | \$750,000 | \$750,000 | \$750,000 | \$750,000 | \$750,000 |
| % change | | | | -4.93% | -1.47% | -0.44% | 0.15% | -0.29% | 275.64% | -77.14% | 16.06% | 0.00% | 0.00% | 0.00% | 0.00% |

| Fiscal Year | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 ¹ | 2014 | 2015 | 2016 |
|-----------------------|------|------|------|-----------|-----------|-----------|-------------------|---------|-----------|-----------|
| Total Expenses | | | | \$767,176 | \$748,507 | \$613,130 | | \$1,012 | \$249,301 | \$616,162 |
| % change | | | | | -2.43% | -18.09% | -100.00% | | 24546.67% | 147.16% |

1 - no data

** - Assumes cost allocation raises 750k per year