



City of San Leandro

Meeting Date: December 3, 2012

Minutes

File Number: 12-556 **Agenda Section:** CONSENT CALENDAR

Agenda Number: 8.B.

TO: City Council

FROM: Chris Zapata
City Manager

BY: David Baum
Finance Director

FINANCE REVIEW: David Baum
Finance Director

TITLE: ACCEPT: Finance Committee Meeting Highlights of November 2, 2012

COMMITTEE RECOMMENDATION: Schedule appointment of Sarah Galvin as the final member of the Measure Z Oversight Committee (listed as Consent Calendar Item 8.G.)

CITY OF SAN LEANDRO

CITY COUNCIL FINANCE COMMITTEE

November 2, 2012

8:30am - 10:00am

San Leandro City Hall
835 East 14th Street
San Leandro, California
(City Council Chamber)

HIGHLIGHTS

1. CALL TO ORDER

The meeting was called to order at 8:32 a.m.

1.A. Attendance

Committee Members: Mayor Cassidy, Councilmember Cutter, Councilmember Prola

City Staff Present: Assistant City Manager Marshall, Finance Director Baum, Public Work Director Bakaldin, Facilities and Open Space Manager Pollart, Budget and Compliance Manager Perini, IT

Manager Fowler, and Administrative Assistant III Perez

Public Present: Charles Gilcrest

1.B. Announcements

None.

2. DISCUSSION ITEMS

2.A. Update on Internal Service Funds

Public Works Director Bakaldin and Open Space Manager Pollart presented to the Finance Committee recommendations for future years' replacement charges, fund reserve levels, and use of fund balances for Equipment Maintenance and Building Maintenance Internal Service Funds. Public Works proposed a plan which increases equipment maintenance charges, in fiscal years 2014 and 2015, to build reserves for future "high" replacement years.

Public Works has also presented a five-year project plan for Building Maintenance projects. Projects include: replace heat pump in Council Chambers, redesign and construct storefront windows at Marina Community Center, and upgrade men's and women's shower areas at Boys and Girls Club. Ms. Pollart explained that at the end of FY 2012 there was a balance of approximately \$1.3 million and staff is recommending building reserves.

Mayor Cassidy and Councilmember Prola would like further discussions with the entire Council and Councilmember Cutter agreed to go forward as presented.

Information Technology Manager Fowler presented to the Finance Committee recommendations for future information technology improvements. Improvements include: SWAT headsets, server to store video from individual cameras worn by Officers, upgrade of Library System, and Video Surveillance/Security of Police Department and City Hall. The cost for the projects will be funded by the FY 12-13 capital improvements budget as well as existing fund balance.

The Finance Committee approves further discussion of the Internal Service Funds (Equipment Maintenance, Building Maintenance, and Information Technology) with the City Council at future City Council meetings.

2.B. Measure Z Committee Member Recommendation

Finance Director Baum presented the Finance Committee with the final candidate, Sarah Galvin, member of the Downtown Business Association, for the Measure Z Oversight Committee.

Committee Recommendation for City Council Consideration

The Finance Committee recommends Sarah Galvin as the final candidate of the Measure Z Oversight Committee to the City Council.

2.C. Financial Reports Calendar

Finance Director Baum presented the Finance Committee with a calendar of all Financial Reports that are required by local, state, and federal authorities and are prepared and provided by the Finance Staff. Reports include the Comprehensive Annual Financial Report for fiscal year end.

2.D. Finance Director Update

Finance Director Baum informed the Finance Committee of the new Government Accounting Standard Board (GASB) requirements 67 and 68 which will require additional financial reports related to the City's retirement pension plans.

Mayor Cassidy stated he would like for the budget process to include pension discussions with the City Council.

3. PUBLIC COMMENTS

None

4. COMMITTEE MEMBER COMMENTS

None

5. ADJOURN

The meeting was adjourned at 9:30 a.m.



City of San Leandro

Civic Center
835 East 14th Street
San Leandro, California

Meeting Agenda Finance Committee

*Mayor Stephen H. Cassidy, Chair
Councilmember Pauline Russo Cutter
Councilmember Jim Prola*

Friday, November 2, 2012

8:30 AM

City Council Chambers

1. CALL TO ORDER

1.A. Attendance

1.B. Announcements

2. DISCUSSION ITEMS

2.A. [12-518](#) Update on Internal Service Funds

Attachments: [Equipment Maintenance and Building Maintenance Projects](#)
[Information Technology Projects](#)

2.B. [12-519](#) Measure Z Committee Member Recommendation

Attachments: [Measure Z Oversight Committee Final Nominee](#)

2.C. [12-520](#) Financial Reports Calendar

Attachments: [Financial Reports Calendar](#)

2.D. [12-521](#) Finance Director Update

3. PUBLIC COMMENTS

4. COMMITTEE MEMBER COMMENTS

5. ADJOURN

CITY OF SAN LEANDRO

MEMORANDUM

DATE: November 2, 2012

TO: Finance Committee

FROM: Chris Zapata, City Manager

BY: Michael Bakaldin, Public Works Services Director
Debbie Pollart, Facilities & Open Space Manager

SUBJECT: Equipment Maintenance and Building Maintenance Internal Service Funds

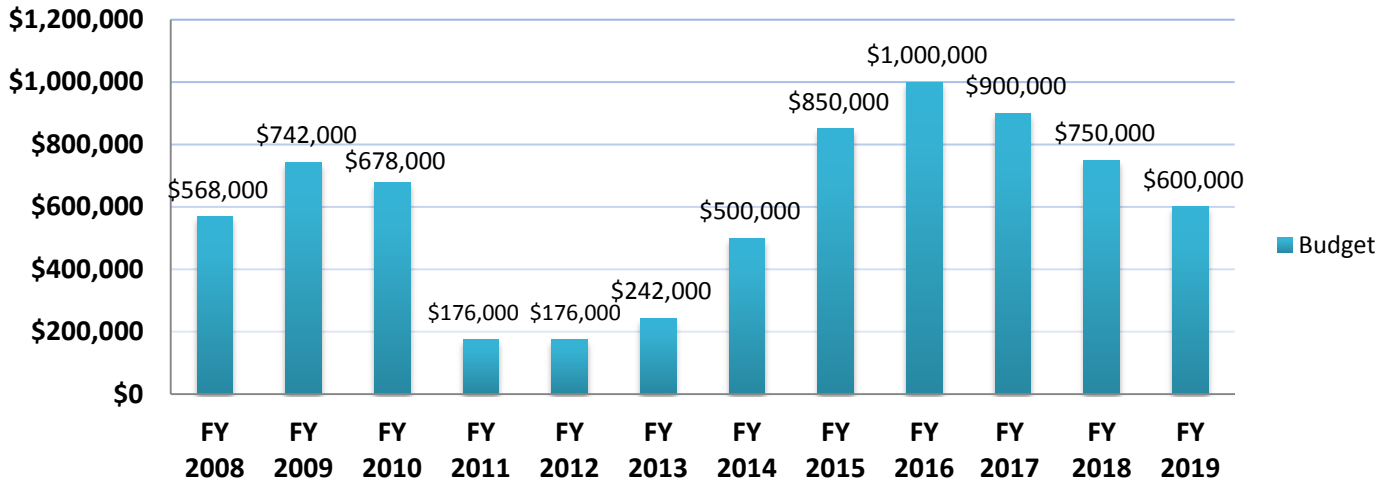
The purpose of this memorandum is to provide recommendations for future years' replacement charges, recommended fund reserve levels, and the use of fund balances exceeding the recommended reserve levels for the Equipment Maintenance and Building Maintenance Internal Service Funds. It is intended that these recommendations be incorporated into the upcoming two year budget cycle.

Equipment Maintenance Internal Service Fund

Historically, this fund has not collected a fixed amount annually – only the amount necessary to purchase equipment slated for replacement in that fiscal year. To fully fund vehicle replacements, the Equipment Maintenance Fund should charge out approximately \$600,000 per year. Ideally, the fund should build reserves when equipment replacements are less than \$600,000 and tap reserves when replacements are greater. This would provide a predictable revenue stream to the fund, a predictable annual charge to client funds, and fully fund vehicle replacement.

In an effort to save money during the budget crisis, starting in FY 2011 the Public Works Department extended the replacement schedule of many types of equipment (typically by 2-5 years, depending upon the vehicle). In addition, the department selectively extended the service life of existing equipment beyond its scheduled replacement dates, including several expensive (>\$100,000 replacement cost) apparatus. Therefore, the replacement budgets for fiscal years 2011 and 2012 were somewhat artificially low and are not representative of historic replacement amounts.

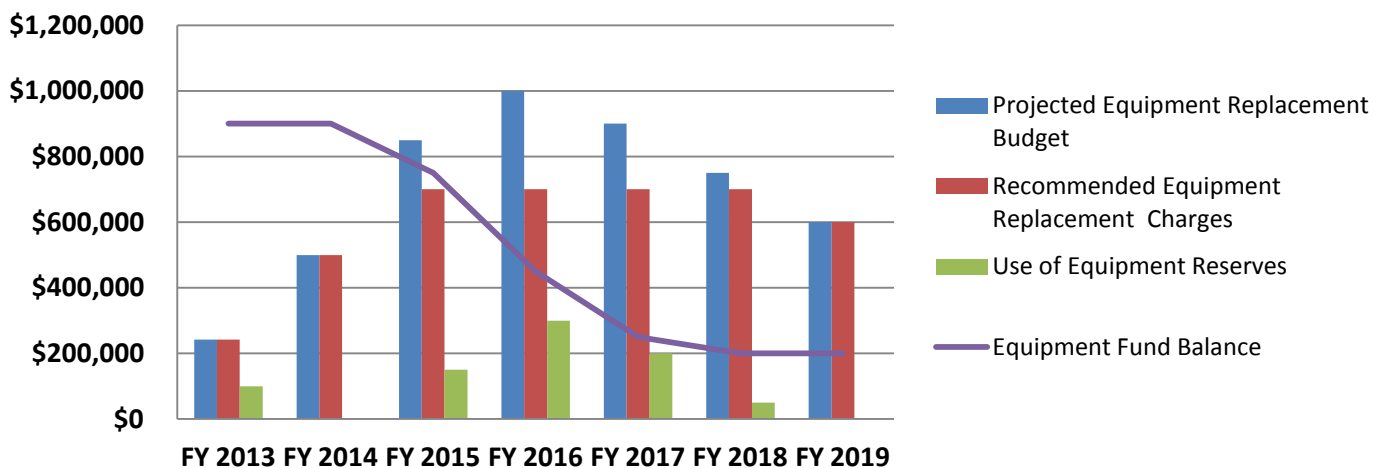
EQUIPMENT MAINTENANCE BUDGET



Starting with FY 2014, the Equipment Maintenance Fund will have an estimated \$900,000 balance. Staff believes that an operating reserve of \$200,000 is adequate to accommodate un-planned expenses (i.e., gas/diesel fuel spikes, catastrophic failure of equipment).

Staff has projected future equipment maintenance budgets through FY 2019 (Measure Z sunsets in March 2018). As shown in the graph above, the low equipment maintenance budgets for fiscal years 2011 through 2013 are not sustainable. Under the proposed fiscal plan, an increase in equipment maintenance charges is necessary in fiscal years 2014 and 2015. However, excess fund balance can be used starting in FY 2015 to keep the annual replacement charges down during the upcoming ‘high’ replacement budget years. Under this plan, annual replacement charges are kept fairly steady over the next six years through the use of reserves.

EQUIPMENT MAINTENANCE FISCAL PLAN



Fiscal Year	Replacement Budget	Recommended Charges	Budget Change	GF Change*	Use of Reserves	Ending Fund Balance
2013	\$242,000	\$242,000	\$0	\$0	(\$100,000)	\$900,000
2014	\$500,000	\$500,000	\$258,000	\$167,000	\$0	\$900,000
2015	\$850,000	\$700,000	\$200,000	\$130,000	(\$150,000)	\$750,000
2016	\$1,000,000	\$700,000	\$0	\$0	(\$300,000)	\$450,000
2017	\$900,000	\$700,000	\$0	\$0	(\$200,000)	\$250,000
2018	\$750,000	\$700,000	\$0	\$0	(\$50,000)	\$200,000
2019	\$600,000	\$600,000	(\$100,000)	(\$65,000)	\$0	\$200,000

*General Fund is allocated 65% of the equipment charges; Reserves expected to be used in FY 2013 for fuel.

Building Maintenance Internal Service Fund

Similar to Equipment Maintenance, a fund balance has accumulated for building maintenance, with an end of FY 2012 balance of approximately \$1.3M. Historically, there has been no mechanism for using fund balance to pay for unfunded or deferred building maintenance projects. Staff has developed a five-year building maintenance project plan and is recommending that fund reserves, greater than the recommended \$200,000 operating reserve, be used to fund the five-year plan. Projects identified as part of the five-year plan are shown in the table below.

Five-Year Building Maintenance Project Plan

Building	Project	Estimated Budget
FY 2013		
Public Safety Bldg.	Replace indoor chilled water coil & air handler	\$350,000
City Hall	Replace heat pump in Council Chambers	\$25,000
MCC	Redesign and construct storefront windows; new carpet in hallways	\$116,000
	Subtotal:	\$491,000
FY 2014		
City Hall	Replace south end roof	\$80,000
	Paint exterior (main building)	\$238,000
	Replace air handler #1 (north end of building)	\$150,000
	Subtotal:	\$468,000
FY 2015		
Boys & Girls Club	Redo men's and women's shower areas (fixtures/tile)	\$60,000
City Hall	Paint exterior (PD, South Offices/Theater, Motor Barn)	\$172,000
	Replace Ready-key system	\$75,000
SCC	Install new duct work	\$15,000
Fire Station #12	Paint exterior	\$15,000

Building	Project	Estimated Budget
	Install new carpet/flooring	\$29,000
Main Library	Re-gasket centrifugal chiller	\$20,000
Manor Library	Re-set tiles @ exterior	\$17,000
Public Works	Improvements to 2 Downtown trash enclosures	\$75,000
	Subtotal:	\$478,000
FY 2016		
Police	Install key fob into Jail sally port	\$5,000
Boys & Girls Club	Install new pool deck heater	\$15,000
City Hall	Replace office/common areas carpeting	\$100,000
	Replace 1 st /2 nd floor operable windows	\$40,000
SLFAC	Powder coat play structure in water	\$8,000
MCC	Replace canister lights w/LED or fluorescent (dimnable)	\$40,000
	Replace kitchen heating unit & make-up	\$12,000
	Sand, stain, seal Titan wood stage floor	\$12,000
Fire Station #9	Remodel/expand kitchen; paint exterior	\$100,000
	Install new carpet/flooring	\$11,000
	Replace 100g hot water tank	\$5,000
	Subtotal:	\$348,000
FY 2017		
SLFAC	Paint large slide stairs	\$6,000
Various Parks	Paint exterior of Memorial, Siempre Verde, and Cherry Grove restrooms; new roof on Cherry Grove shed	18,000
Casa Peralta	Variety of preservation/restoration work (water heater; remove abandoned electrical wire; repair concrete stairs; replace ~3,000 sf of shake roof	\$35,000
Public Works	Paint fascia and door trim throughout	\$20,000
	Subtotal:	\$79,000
FY 2013-2017 Projects Total:		\$1,864,000

The building projects shown for FY 2013 have been funded with the one-time \$540K budget item that came from savings from unspent facilities capital improvement projects. The proposed five-year plan requires additional funding of \$1,323,500 to cover the projects identified in fiscal years 2014-2017. Starting with FY 2014, staff proposes drawing down Building Maintenance Fund reserves for implementation of the projects until the recommended operating reserve level of \$200,000 is reached, which will provide an additional \$1.1M to fund the projects. The remaining funding of \$224,000 will come from the department's annual operating budget where currently \$102,000 is budgeted for project work.

Conclusion

Staff is recommending these changes to the Equipment Maintenance and Buildings Replacement Internal Service Funds be implemented starting with the upcoming two-year budget cycle. Having consistent equipment maintenance charges is better for departments in terms of determining their overall operating budgets (less up and down from year to year) and fully funds replacement. In addition, current fund reserve levels in both funds exceed estimated operating reserve needs. Staff recommends that these accumulated funds be used to 'buy down' future high years of equipment maintenance and to complete identified building maintenance projects which would otherwise need to be deferred.

CITY OF SAN LEANDRO

MEMORANDUM

DATE: November 2, 2012
TO: Finance Committee
FROM: Chris Zapata, City Manager
BY: David Baum Finance Director
Rayan Fowler, Information Services Manager
SUBJECT: Information Technology Fund Projects

The purpose of this information technology update is to provide recommendations for future information technology improvements. These recommendations represent the coordinated priorities of all City departments. The estimated cost for these projects is \$630,100 and would be funded by the FY 12-13 budget for capital improvements as well as existing fund balance. The proposed projects are set forth below:

Replace the HP8000

The HP8000 LaserJet is the “enterprise” printer by the Finance Department. It is used extensively by all the Finance staff and needs excessive repair for the outside printer vendor.

SWAT Headsets

At the end of this year, the Police Department will be moving to the new radio system. The current headsets used by SWAT do not have the appropriate connection to the new radios. The headsets are a vital piece of equipment for SWAT to be able to communicate to other members of the team.

Server to store video from individual cameras worn by Officers

The Police Department is interested in deploying a system, Viewu, which takes video from body cameras worn by Officers and stores the file where it cannot be altered or deleted by the Officers. This system has assisted other agencies in investigations and reduced the number of complaints filed against officers and municipalities. The Police Department has indicated that the department would pay for the system and cameras, but is requesting a large capacity server to store the videos.

Mobile Web Accessibility for Facilities Staff

With the installation of the Johnson Controls building management system in most City buildings, staff has the ability to receive notifications/alarms via a smart phone/tablet/iPad, and can assess/fix the issue on a mobile device via the web. This allows for a quicker response and saves time and money by Facilities staff not having to get into a truck and drive to a location. Mobile accessibility would also work with any future work order system, as well as the ready-key system, allowing for responses in the field in real time rather than waiting to come back into the office. This request also

includes two (2) USB Wi-Fi remotes for the two laptops that Facilities staff uses in the field for the Johnson Controls system.

Upgrade Library System

The Library is currently utilizing SirsiDynix's Horizon application and all the modules associated with it. This application is outdated and the vendor has indicated that no further enhancements to the database are being considered. The product no longer meets the growing technological needs of the Library and its patrons. An upgrade would allow the Library to offer text message alerts, Facebook integration with the Library catalog, as well as many other mobile applications that the community has come to expect.

In addition, the City's network was reviewed by the auditors and they found that the application does not meet the Payment Card Industry Data Security Standards (PCI DSS). These standards are a set of requirements designed to ensure that all companies that process, store or transmit credit card information maintain a secure environment.

Library staff is recommending upgrading to Cloud technology. All maintenance would be maintained by the vendor and reduce current resource requirements. The San Leandro Public Library Foundation has agreed to fund the initial upgrade costs for this project.

On-Line Timesheets

To increase efficiency and accuracy and reduce resource requirements for all departments, an on-line time system has been requested. The functionality of the system should include the ability for employees to input their time on-line, provide the workflow for review and tracking of supervisor/manager approval, integrate with the PD scheduling system, and transfer the data automatically to the City's Financial system.

The Finance Department has one payroll clerk who must enter all the time sheets for all City employees. Due to the time it takes to input the data into our current system, timesheets are due up to 1 week (depending on holidays, etc.) before the end of the time period. This requires employees and their supervisors/managers to track unexpected overtime and time off. Very few other municipalities throughout the State still utilize paper timesheets and those with automated systems have noted increased efficiency and accuracy.

Replace self-check machines

The Library currently has 2 self-check machines that allow a "self-service" option to the Library patrons. These machines are made by 3M and are over 12 years old. The Library is requesting to replace this equipment with two new machines as the current machines are often out of order. New machines would also offer a pay-at-point option for patrons to pay fines directly at self-check station, eliminating the need to go to Library Staff to resolve fine payment.

Video Surveillance/Security of Police Department and City Hall

The Police Department monitors the outside of Police Department and inside City Hall. The current surveillance system is over 12 years old and is limited in functionality (images are viewed by Dispatch but cannot be recorded.) Based on recent criminal activity, the Police Department is requesting to upgrade their current analog system to a digital surveillance system with recording capability and wireless cameras to increase the area that is currently monitored.

Work Order System

The Public Works Department would like to implement a unified, department-wide electronic work order and work planning system. The system would provide the department with the capabilities to plan and schedule preventative maintenance, track unanticipated work order, move away from paper based work orders, analyze trends in resource use and time use for various work activities and ultimately increase work order and work planning management efficiency. The work order system should have a module for inventory management and the ability to perform wireless data entry with smart phones or tablets.

Provide Building Inspectors with iPads and Software for Plan Checking in the Field

Expand the pilot project by provide all the Building Inspectors with iPads. Currently the Inspectors are using laptops and "Go to my PC" in their trucks to remotely connect to their desktops. The iPads will provide the connectivity and also allow the Inspectors to access "Plangrid" software which will allow them to access any plan set that is submitted electronically. This tool has proven itself invaluable during the pilot with Kaiser Hospital HSB project. Revisions to the plans are downloaded as they get approved so the Inspector has the most current plan set at all times. The inspectors currently are provided a laptop and it is time to replace the equipment. The iPad is less expensive than the laptops, small enough to carry on the jobsite, does not require an external air card, has Wi-Fi and 4g connectivity and allows access not only to our database and plans but could also hold the building code texts. The Inspectors would no longer have to carry all the volumes of current building codes in their trucks.

PROPOSED TECHNOLOGY PROJECTS

DEPARTMENT	PROJECT	ESTIMATED COST	EST. ANNUAL MAINT.	ESTIMATED COST		NOTES
				FUNDING SOURCE 1	FUNDING SOURCE 2	
Finance	Replace HP8000	4,200.00				
Police	SWAT Headsets	15,000.00				
Police	Video Server	28,000.00				
Public Works	Mobile Web Accessibility - Facilities Staff	3,700.00	612.00			
	Proposed Projects from IT Budget:	\$50,900.00	\$612.00			
Library	Upgrade Library System	119,000.00	73,557.00	60,100.00	58,900.00	Library Foundation will fund implementation costs of \$58,900. Increase in IT annual budget line
Finance	On-Line Timesheets	25,000.00	2,500.00	25,000.00		Increase in annual maintenance cost of \$2,500
Library	Replace Self-check Machines	27,400.00	3,250.00	27,400.00		Increase in annual maintenance cost of \$12,500
Police	Video Surveillance/Security of Police Department and City Hall	250,000.00		250,000.00		Maintenance Costs not determined yet
Public Works	Work Order System	150,000.00	12,500.00	150,000.00		Increase in annual maintenance costs of \$12,500
Community Development	Provide Building Inspectors with iPads and Software for Plan Checking in the Field	7,800.00		7,800.00		
	Proposed Projects from Fund Balance:	\$579,200.00	\$91,807.00	\$520,300.00	\$58,900.00	
	TOTALS:	\$630,100.00	\$93,746.00	\$520,300.00	\$58,900.00	

CITY OF SAN LEANDRO

MEMORANDUM

DATE: November 2, 2012
TO: Finance Committee
FROM: Chris Zapata, City Manager
BY: David Baum, Finance Director
SUBJECT: Measure Z Oversight Committee Final Nominee

RECOMMENDATION

Staff recommends that the City Council review and accept Sarah Galvin as the fifth member of the Measure Z Oversight Committee.

OVERVIEW

On September 4, 2012, the City Council approved four members to serve on the Measure Z Oversight Committee. The addition of a fifth member was referred back to the Finance Committee for its recommendation. Staff has confirmed that the fifth member is a member of the Downtown Business Association (DBA) and is its choice to serve on the Measure Z Oversight Committee.

The nomination was scheduled for the October 5, 2012 Finance Committee meeting, which was cancelled. To complete the Measure Z Oversight Committee roster, staff is recommending that the Council approve Sarah Galvin.

The nominee's application indicates that she is a member of the DBA and has been asked by the Association to serve on the Measure Z Oversight Committee. Ms. Galvin also owns a residence and business in San Leandro.

In an email to City Staff on September 26, 2012, the President of the DBA, Audrey Velasquez, also confirmed Sarah Galvin as the nominee

For background information, the staff report to City Council for the approval of the first four members is attached.



City of San Leandro

Meeting Date: September 4, 2012

Staff Report

File Number: 12-402

Agenda Section: ACTION ITEMS

Agenda Number: 10.B.

TO: City Council

FROM: Chris Zapata
City Manager

BY: David Baum
Finance Director

FINANCE REVIEW: Not Applicable

TITLE: Staff Report for Resolution Approving Appointments to the City of San Leandro's Measure Z Oversight Committee as Required by Ordinance No. 2010-022

SUMMARY AND RECOMMENDATIONS

Staff recommends approval of the proposed resolution for the purpose of selecting a five member Citizens' Oversight Committee related to Measure Z.

BACKGROUND

Ordinance No. 2010-022, that created the Measure Z Transaction and Use Tax, calls for formation of a Citizens' Oversight Committee. Section 2-19-165 in summary states:

There shall be a five-member committee of members of the public to review and report on the revenue and expenditure of funds from the tax adopted by this chapter. Prior to the operative date, the City Council shall adopt a resolution establishing the composition of the committee and defining the scope of its responsibilities.

Retail businesses and residential and business consumers represent community segments most directly impacted by Measure Z. The following will be the composition of the Citizens' Oversight Committee as approved by the City Council:

- Representative of the San Leandro Chamber of Commerce.
- Retail representative from the Downtown Business Association
- Officer from a homeowner or neighborhood association.
- City Board or Commission member.
- Owner or manager of a business located in San Leandro.

The City Council Finance Committee also discussed the meeting frequency and terms for

members on the Citizens Oversight Committee. It was agreed that at least during the first year, the Citizens Oversight Committee would need to meet more than once, although it might not be necessary to meet more than once a year in the future. Membership limits should be set at two 3-year terms.

On April 2, 2012, the City Council approved the resolution establishing the composition of the Citizens Oversight Committee. Staff subsequently advertised for applications using the approved criteria.

Measure Z Recruitment Overview

Eleven candidates submitted applications by the June 13, 2012 deadline; three applicants submitted after the deadline.

Of the eleven qualified applicants, four of the five City Council-approved qualifications were met. The one missing qualification was a "Retail Representative of the Downtown Business Association". The fifth committee member could be chosen by the Council from the remaining seven applicants. The Council may also choose to adopt a resolution limiting the Committee to four members. These alternatives would satisfy the ballot language that simply stated, "sales tax...[would be] reviewed by a citizens' oversight committee".

On July 6, 2012, the City Council Finance Committee recommended four qualified candidates:

1. Representative of the Chamber of Commerce - David Grodin
2. Officer from a HOA or Neighborhood Association- Geraldine Mellen
3. City Board or Commission Member - Esther Collier
4. Owner or Manager of a business located in San Leandro - Corina Lopez
5. Retail DBA member - none

The other seven applicants who were not chosen by the Finance Committee are

1. Ed Hernandez-Board and Commission (Planning Commission)
2. Christine Wise-business owner
3. George Tucker-HOA (Bay-O-Vista)
4. Cimberly Tamura- Board and Commission (Senior Commission)
5. Arlene Lum- Board and Commission (Library-Historical Commission)
6. Philip Daly- Board and Commission (Board of Zoning Adjustments)
7. Robert Engelhart-HOA (Bay-O-Vista)

Previous City Council Actions

On April 2, 2012, the City Council approved the qualifications and the scope of work for the Citizens Oversight Committee related to Measure Z.

City Council Committee Review and Action

The City Council Finance Committee reviewed and recommended applicants for City Council approval on July 6, 2012.

PREPARED BY: David Baum, Finance Director, Finance Department



City of San Leandro

Meeting Date: September 4, 2012

Resolution - Council

File Number: 12-403

Agenda Section: ACTION ITEMS

Agenda Number:

TO: City Council

FROM: Chris Zapata
City Manager

BY: David Baum
Finance Director

FINANCE REVIEW: Not Applicable

TITLE: ADOPT: Resolution Approving Appointments to the City of San Leandro's Measure Z Oversight Committee as Required by Ordinance No. 2010-022 (appoints David Grodin, Geraldine Mellen, Esther Collier, and Corina Lopez, each to serve a 3-year term expiring on August 31, 2015)

WHEREAS, Measure Z requires that a Citizens Oversight Committee should be appointed and charged with review and oversight of the revenues and expenditures derived from Measure Z funds; and

WHEREAS, the City Council for the City of San Leandro set the criteria for the Citizens Oversight Committee to include representatives from the following stakeholder groups:

1. A member representing the San Leandro Chamber of Commerce.
2. A member representing a residents' or homeowners' association.
3. A member from a City Board or Commission.
4. A member who owns a business located in San Leandro.
5. A member representing the Retail Downtown Business Association; and

WHEREAS, the City invited interested persons to submit applications for membership on to the Committee; and

WHEREAS, the City of San Leandro City Council Finance Committee received the applications, reviewed all qualified applicants, and recommends four candidates for appointment by the full City Council:

1. David Grodin, Representing the Chamber of Commerce.
2. Geraldine Mellen, Officer of an HOA.
3. Esther Collier, City Board or Commission Member.
4. Corina Lopez, Owner of a business located in San Leandro; and

WHEREAS, the City Council wishes to invite interested persons from the Retail

Downtown Business Association to submit applications for review and approval by the full City Council.

NOW, THEREFORE, the City Council of the City of San Leandro does RESOLVE as follows:

The group of recommended candidates detailed above is appointed to the Measure Z Citizens Oversight Committee to serve a three-year term expiring on August 31, 2015.

CITY OF SAN LEANDRO

MEMORANDUM

DATE: November 2, 2012
TO: Finance Committee
FROM: Chris Zapata, City Manager
BY: David Baum, Finance Director
SUBJECT: Financial Reports Calendar

RECOMMENDATION

Staff recommends that the Finance Committee review and accept the Financial Reports calendar for 2012.

OVERVIEW

On September 7, 2012 a two-year budget calendar was approved by the Finance Committee. Staff is now presenting the Financial Reports calendar for discussion and approval.

Financial reports are required by local, state and federal laws authorities. On the local level, the City is required to adopt an annual budget and audited financial statements. Additional reports are prepared to monitor actual results versus budget to inform the Council of potential appropriation adjustments. The state imposes additional reporting requirements such as the annual report of financial transactions, streets and roads, and employee compensation. Federal grants require the Single Audit to ascertain that federal programs are administered properly at the local level. The Internal Revenue Code directs staff to submit reports for a wide variety of activities, including wage withholding taxes (w-2 forms), vendor compensation (1099 forms) and reports relating to tax-exempt debt.

The Financial Reports calendar lists internal reports that are needed to prepare financial statements in accordance with generally accepted accounting principles (GAAP). The GAAP reports include the annual actuarial reports and bank reconciliations.

If interested, the Committee or Council may wish to receive a formal presentation of one or more of the City's financial reports and staff would be pleased to present any of this information.

Financial Reports Prepared and Submitted by Finance Department

Requirement	Time Frame	Responsible Party	Government Authority	Entity Receiving Report	Annual
1 1099 - Vendor Wage Report statement		Finance Staff	Internal Revenue Code		Annual
Vendors	January 31			Vendors	Annual
Federal and State reporting	March 15			Federal and State	Annual
2 Single Audit Report	March 31	Finance Staff	OMB Circular A-133	State Controller	Annual
3 Investment Policy Review	June 30	Finance Director	G.C. 53600	City Council, Public	Annual
4 Annual Operating and Capital Budgets	June 30	Finance Director and City Manager	San Leandro City Charter §505 thru 520	City Council, City's Website, Public	Annual
5 Annual Budget in Brief	July 30	Finance Director	City Council	City Council, Public	Annual
6 Annual Tax Rates and Service Fees CPI Update	June 30	Finance Director	SLAC 6-4-100, SLMC 2-18-210, 2-2-500, 2-13-140	Alameda County and Service Providers	Annual
7 Annual Loss Run Reports (Tort claims and Workers' Compensation claims)	July 20	Risk Management	GAAP	Actuary	Annual
8 Annual Lien Reports	August 10	Finance Director	SLMC 2-2-556, 3-6-210, 3-2-255, 4-6-410, 3-14-820, 1-12-600 and Calif. Streets & Hwy Code §5600 (22-7-3)	Alameda County Tax Assessors Office	Annual
9 Annual Actuarial Report	September 30	Risk Management	GAAP	City of San Leandro and Financial Auditors	Annual
10 Report of all financial transactions to State Controller in a form prescribed by the State Controller	October 18	Finance Director	G.C. 53891	State Controller	Annual
11 Report of Expenditures for Street and Road	October 1	Finance Staff	G.C. 2151-2152	State Controller	Annual
12 Annual Certification to Receive funds from the Public Library Fund	December 1	Finance Director	Education Code 1-1-11-1.5	California State Library	Annual
13 Annual report on developer fees collected (DFSI)	December 31	Finance Staff	G.C. 66006 (b)	City Council/Finance Committee	Annual
14 Comprehensive Annual Financial Report (CAFR)	December 31	Finance Director	Bondholders	Finance Committee, multiple agencies, bond holders, newspaper and city's webpage	Annual
15 Government Compensation in California	December 31	Finance Staff	G.C. 53891	State Controller	Annual
16 Measure B Grant	December 31	Finance Staff	ACTA	ACTA	Annual

Financial Reports Prepared and Submitted by Finance Department

Requirement	Time Frame	Responsible Party	Government Authority	Entity Receiving Report	
17 Transportation Development Act (TDA)	December 31	Finance Staff	MTC	State Controller, MTC	Annual
18 Possessory Interest Report	15th day of the first of the month in which the lien date occurs	Finance Staff	State Board of Equalization	State Board of Equalization	Annual
19 Annual Report on Voter-approved Obligations including Community Facility District(CFD)	January	Finance Director	G.C. 53411	City Council/Finance Committee	Annual
20 Mandated Cost Reimbursement Requests	January	Consultant (Maximus)	G.C. 17560	State Controller	Annual
21 Gann Appropriation Limit	June 30 (submitted with Budget)	Finance Staff	G.C. 7910	City Council/Finance Committee	Annual
22 Data gathering for Mandated Cost Reimbursement Requests	September	City Staff	Various Agencies	Various Agencies	Annual
23 Employees W-2 Wage statement		Finance Staff	Internal Revenue Code	federal and state	Annual
Employees	January 31	Finance Staff		Employees	Annual
Federal and State reporting	March 15	Finance Staff		Federal and State	Annual
24 Monthly Bank Reconciliation	30 days after each month end	Finance Staff	GAAP	City Auditors	Monthly
25 PERS retirement reporting	End of each pay period	Finance Staff	GAAP	CalPERS	Monthly
26 Investment quarterly reports - to legislative body (Finance Committee)	30 days from end of quarter	Finance Director	G.C 53646 (b)	City Council/Finance Committee	Quarterly
27 Federal quarterly payroll wage reports (941)	Quarterly	Finance Staff	Internal Revenue Code	Federal and State	Quarterly
28 Financial quarterly reports - revenues, expenditures and fund balances	Quarterly	Finance Director	G.C. 41004	City Council/Finance Committee	Quarterly
29 Grant reports (COPS, JAG, and frontline)	Quarterly	Finance Staff	federal grants	Multiple Agencies	Quarterly
30 Recognized Obligations Payment Schedule (ROPS)	Sept 1 and April 1	Finance Staff		Alameda County	Semi Annual
31 Public Records Act Requests	10 days from request date	Finance Staff/ Risk Management	G.C. 6250	Public	
32 Pension Obligation Bonds Annual Disclosure to SEC repository	31-Mar	Finance Staff	Bond Docs	Multiple Agencies	Annual
33 Tax Allocation Bonds Annual Disclosure to SEC repository	1-Feb	Finance Staff	Bond Docs	Multiple Agencies	Annual
34 Certificates of Participation Annual Disclosure to SEC repository	1-Feb	Finance Staff	Bond Docs	Multiple Agencies	Annual
35 New Business Licenses Issued	Quarterly	Finance Staff		City Council/Finance Committee	Quarterly

Notes:

OMB is Office of Management and Budget of the federal government
G.C. is Government Code of the state government
GAAP is Generally Accepted Accounting Principles
SLMC is San Leandro Municipal Code