



City of San Leandro

Meeting Date: February 19, 2013

Staff Report

File Number: 13-052

Agenda Section: ACTION ITEMS

Agenda Number: 10.C.

TO: City Council

FROM: Chris Zapata
City Manager

BY: David Baum
Finance Director

FINANCE REVIEW: David Baum
Finance Director

TITLE: Staff Report for the Mid-Year Financial Report as of December 31, 2012 and a Budget Amendment Reflecting Mid-Year Adjustments to the City's Fiscal Year 2012-13 General Fund, Special Revenue Funds, Enterprise Funds and Internal Service Funds Budget

SUMMARY AND RECOMMENDATION

Staff recommends that the City Council review and accept the Mid-Year Financial Report as of December 31, 2012, and adopt a resolution approving a Budget Amendment Reflecting Mid-Year Adjustments for the 2012-13 General Fund, Special Revenue Funds, Enterprise Funds, and Internal Service Funds Budget.

BACKGROUND

The City Council-approved 2012-13 General Fund, Special Revenue Funds, and Enterprise Funds Budget in the annual plan and resource allocation guides and ensures implementation of City Council policies and priorities. The budget implements the vision and direction for the broad range of services that meet the needs of the community in accordance with City Council policy. This financial review as of December 31, 2012 provides the mid-year budget update to the City Council for the new fiscal year. Analysis of the revenues collected and all expenditures through December 31, 2012 measures the budget's adherence to the established resource allocation plan.

The City Council approves annual budgets based on the best revenue and expenditure information available several months prior to the actual adoption of budget appropriations. As a result, budget adjustments are periodically necessary for changes that arise and require additional budget appropriations or re-appropriations between budget line items. The City Council approved the current 2012-13 General Fund, Special Revenue Funds, Enterprise Funds, and Internal Service Funds Budget on June 4, 2012.

DISCUSSION

The adopted budget incorporates the estimated revenues and planned expenditures for all funds. The attached 2012-13 Mid-Year Financial Report as of December 31, 2012 provides the revenue and expenditure summary for the General Fund, Special Revenue Funds, Enterprise Funds, and Internal Service Funds. The following discussion focuses on variances from the revenue and expenditure plans and allocations contemplated in the budgets.

General Fund

The General Fund finances the operations of the City that have no special or dedicated revenue sources and pays for basic municipal services. Projected 2012-13 General Fund expenditures total \$77.2 million. Expected revenues of \$77.2 million, including \$2.05 million contributed from fund balance, finance the anticipated expenditures.

Total mid-year revenue in 2012-13 amounts to \$31.5 million, 42% of total budget (compared to 43% in 2011-12). This year's estimated revenues are higher by nearly \$3.4 million. Expenditures at mid-year amount to \$36.1 million, 47% of the budget (compared to 48% in 2011-12). This year's estimated expenditures are higher by \$5.5 million.

Highlights from mid-year activity in the General Fund and other funds are set forth below.

General Fund Revenue

- **Property Tax** (52% of budget compared to 52% in 2011-12)-The current year's budget for property tax revenue is \$1.6 million greater than budgeted in 2011-12. The first payment of property tax from the secured roll by Alameda County was received on December 13, 2012 in which the City received \$693,000 in property tax revenue due to the dissolution of Redevelopment.
- **Sales Tax** (42% of budget compared to 39% in 2011-12)-The current year's budget for sales tax revenue is \$782,000 higher than budgeted in 2011-12. Overall, sales tax increased by 10% from the same period last year and represents a 9% increase in local sales tax receipts and a 12% increase in the Sales Tax Backfill payment.
- **Property Transfer Tax** (53% of budget compared to 62% in 2011-12) - Mid-year revenue reflects a decrease of \$198,000 due to the sale of the 840- unit Lakeside Village apartments in 2011-12 that increased revenue by \$660,000. Adjusting for the large sale in 2011-12, Property Transfer tax revenue is up by 53% for the first six months of the fiscal year. As reported in the first quarter, Alameda County stated that the revenue for the first quarter was actually higher than the prior year by 90%; transaction volume is up by 14%. This increase is reflected in the first quarter receipts and represents a 91% increase over the prior fiscal year.
- **Charges for Services** (47% of budget compared to 62% in 2011-12)-Charges for services was higher in 2011-12 based on payments from Kaiser Hospital for fire review and inspection fees.
- **Licenses & Permits** (49% of budget compared to 74% in 2011-12)-Licenses & Permits revenue reflect timely receipts in line with the budgeted revenues. Kaiser Hospital permit fees of \$500,000 in 2011-12 account for the higher levels in the previous year.

As reported in the attached Mid-Year Financial Report, all other taxes and revenue receipts are in line with budgeted revenues. The third quarter report will show a closer estimate to what the year-end results will reflect.

General Fund Expenditures

- **Police** - (50% of budget compared to 51% in 2011-12)-The current year's Police expenditure budget is \$429,000 less than budgeted in 2011-12. The decrease is primarily due to the transfer of certain Retirement System costs to debt service to fund annual pension obligation debt payments in the amount of \$1.6 million. First quarter expenditures are in line with the annual budget.
- **Community Development** - (43% of budget compared to 48% in 2011-12). The current year's budget for Community Development is \$1.0 million more than in 2011-12 primarily due to the transfer of Business Development and Housing Services from the former Redevelopment Agency.
- **Debt Service** - (44% of budget compared to 52% in 2011-12) - For the first half of 2011-12, debt service payments increased by \$577,000 due to payment made for the pension obligation bonds.
- **Transfers** - Transfers increased by \$749,000 due to one-time appropriations approved during the adoption of the 2012-13 budget, \$540,000 was re-appropriated for Building Maintenance projects, \$20,000 for Project Literacy and, in September 2012, \$400,000 was transferred to the Self-Insurance fund to fully fund the ICFG Settlement.

Enterprise & Internal Service Funds

Four Enterprise Funds make up the City's business type operations. The Water Pollution Control Plant Fund, Environmental Services Fund, Shoreline Enterprise Fund, and the Storm Water Fund are City municipal operations designed to fully recover costs through user fees. Internal Service Funds also operate as business activities, exclusively supporting the City's internal operations. Facilities Maintenance, Information Technology, Insurance Services, and Equipment Maintenance make up these funds.

Enterprise & Internal Service Funds

- **Water Pollution Control Plant** - Overall revenues increased by a modest 1% primarily due to a rate increase for Sewer Service Fees. Expenditures increased by 63% due to the construction costs for the renovation of the existing Plant. Total project cost is estimated at \$50 million and is expected to be completed by early 2015.
- **Self Insurance** - Expenditures increased by \$2.5 million in 2012-13 primarily due to the ICFG Settlement of \$2.3 million.
- **Facilities Maintenance** - Revenue in the 2012-13 budget includes \$540,000 from 2011-12 fund balance to complete various capital improvement projects.

Special Revenue Funds

Revenues and expenses for the City's operating Special Revenue Funds are included in the report. Revenues and expenditures for the Parking Fund, Gas Tax Fund, Heron Bay Maintenance Fund, Housing Services Funds, Business Improvement District Fund, and the

Public Education & Government Access Fund are provided.

Special Revenue Funds

- **Parking Fund** - Revenues at mid-year are at 36% of budget due to the construction of the parking garage which opened in November 2012. Budgeted revenues had projected an opening of the Downtown Garage in September 2012.
- **Gas Tax Fund** - Revenues at mid-year are at 43% of budget due to a delay in the receipt of funds from the State in 2012-13.
- **Heron Bay** - Revenues are at 84% of budget due to the accrual of assessments into the first half of the year that represent nearly the entire year of assessments. Last year, the assessments were recorded after the mid-year.

Budget Adjustments

The attached summary of budget adjustments reflects budget activity recorded by the Finance Department over the first six months of 2012-13. The proposed amendment adjustments are summarized including the fund, the sources of additional revenues or transfers, and the purpose of new expenditures or transfers.

The total change in the projected ending fund balance for the General Fund amounts to \$680,081. New General Fund revenues are estimated to be \$61,405, leaving \$618,676 in unfunded new General Fund expenditures.

Capital Improvement projects that were carried over from FY 2011-12 are funded by existing revenues and are included in various Special Revenue and Capital Project Funds (see Attachment 1). All of the Special Grant Fund projects (\$8,624,256) in the budget amendment are funded by newly approved grants (\$163,497) and previously approved grant funds (\$8,460,759).

Current Agency Policies

- The City Council approves all adjustments to the City's revenue and expenditure appropriations.

Previous Actions

- The City Council adopted the 2012-13 City Budget on June 4, 2012. In the past, Mid-Year Financials were presented for review and approval to the Finance Committee. However, the Finance Committee has been suspended for the calendar year 2013

Fiscal Impacts

The total change in the projected ending fund balance for the General Fund amounts to \$640,081. New General Fund revenues amount to \$61,405, leaving \$578,676 in unfunded new General Fund expenditures.

Capital Improvement projects that were carried over from FY 2011-12 are funded by existing revenues and are included in various Special Revenue and Capital Project Funds (see Attachment 1). All of the Special Grant Fund projects (\$8,624,256) in the budget amendment are funded by newly approved grants (\$163,497) and previously approved grant funds

(\$8,460,759).

ATTACHMENT

- Mid-Year Financial Report

PREPARED BY: David Baum, Finance Director, Finance Department

City of San Leandro
Mid-Year Financial Report
As of December 31, 2012

GENERAL FUND

	2012-13				2011-12			2012-13 v 2011-12	
	December 31, 2012				December 31, 2011				
	Adopted Budget	YTD as of 12/31/12	% of Budget	Adjusted Budget	Adopted Budget	YTD as of 12/31/11	YTD % of Budget	Yr to Yr Change (\$)	Yr to Yr Change (%)
Revenues									
GENERAL GOVERNMENT									
Property Tax	17,004	8,860	52%	17,004	15,400	8,000	52%	860	11%
Sales Tax	23,892	10,047	42%	23,892	23,110	9,121	39%	926	10%
Utility Users Tax	10,100	3,879	38%	10,100	9,848	3,884	39%	(5)	0%
Franchise Fees	4,141	1,029	25%	4,141	3,983	946	24%	83	9%
Property Transfer Tax	2,519	1,329	53%	2,519	2,444	1,527	62%	(198)	-13%
Emergency Communication Access Fee (911)	2,800	918	33%	2,800	2,700	932	35%	(14)	-2%
Business License Tax	4,425	675	15%	4,425	4,225	661	16%	14	2%
Other Tax	303	109	36%	303	277	107	39%	2	2%
Sub Total Taxes	65,184	26,846	41%	65,184	61,987	25,178	41%	1,668	107%
Charges for Services	2,661	1,238	47%	2,676	2,381	1,482	62%	(244)	-16%
Interest & Property Income	1,051	330	31%	1,051	1,018	312	31%	18	6%
Fines, Fees & Forfeitures	1,240	413	33%	1,240	1,190	391	33%	22	6%
Intergovernmental	917	755	82%	917	1,064	789	74%	(34)	-4%
Licenses & Permits	1,596	782	49%	1,596	1,560	1,149	74%	(367)	-32%
Interdepartmental	2,002	1,001	50%	2,002	2,295	1,138	50%	(137)	-12%
Other/Transfers	447	178	40%	494	265	203	77%	(25)	-12%
Sub Total Other	9,914	4,697	47%	9,976	9,773	5,464	56%	(767)	-14%
Total Revenues	75,098	31,543	42%	75,160	71,760	30,642	43%	901	3%
Expenditures									
General Administration Council, Clerk, City Attorney, City Manager and Human Resources	3,871	1,742	45%	3,850	3,342	1,703	51%	39	2%
Finance	2,299	1,097	48%	2,308	2,184	1,041	48%	56	5%
Police	25,331	12,768	50%	25,657	26,086	13,283	51%	(515)	-4%
Fire	18,889	7,799	41%	18,889	18,194	7,605	42%	194	3%
Recreation & Human Services	3,990	2,013	50%	4,042	3,797	1,885	50%	128	7%
Engineering & Transportation	2,461	1,233	50%	2,461	2,277	1,140	50%	93	8%
Library	4,680	2,217	47%	4,797	4,464	2,302	52%	(85)	-4%
Public Works	4,292	2,005	47%	4,386	4,081	1,818	45%	187	10%
Community Development	3,851	1,645	43%	3,901	2,812	1,360	48%	285	21%
Non-Departmental	1,302	649	50%	1,237	1,475	628	43%	21	3%
Debt Service	4,866	2,119	44%	4,866	2,981	1,542	52%	577	37%
Transfers	257	817	318%	817	68	249	366%	568	228%
Total Expenditures	76,089	36,104	47%	77,211	71,761	34,556	48%	1,548	4%

City of San Leandro
Mid-Year Financial Report
As of December 31, 2012

**ENTERPRISES & INTERNAL
SERVICE FUNDS**

	2012-13				2011-12			2012-13 v 2011-12	
	December 31, 2012				December 31, 2011				
	Adopted Budget	YTD as of 12/31/12	% of Budget	Adjusted Budget	Adopted Budget	YTD as of 12/31/11	% of Budget	Yr to Yr Change (\$)	Yr to Yr Change (%)
Water Pollution Control Plant									
Revenue	12,339	8,244	67%	12,364	11,921	8,141	68%	103	1%
Expenditure	9,176	8,883	97%	49,334	7,535	5,463	73%	3,420	63%
Environmental Services									
Revenue	1,167	531	46%	1,167	1,192	567	48%	(36)	-6%
Expenditures	1,404	571	41%	1,404	1,397	612	44%	(41)	-7%
Shoreline Enterprise									
Revenue	2,130	910	43%	2,130	2,114	968	46%	(58)	-6%
Expenditure	2,116	646	31%	2,388	2,231	652	29%	(6)	-1%
Storm Water									
Revenue	1,075	1,064	99%	1,075	1,101	1,074	98%	(10)	-1%
Expenditure	1,155	665	58%	1,155	1,114	493	44%	172	35%
Facilities Maintenance									
Revenue	2,864	1,968	69%	3,404	2,731	1,364	50%	604	44%
Expenditure	2,864	1,279	45%	3,505	2,730	1,167	43%	112	10%
Information Technology									
Revenue	3,674	1,826	50%	3,675	3,461	1,719	50%	107	6%
Expenditure	3,674	1,939	53%	3,887	3,565	1,884	53%	55	3%
Insurance Services									
Revenue	3,500	1,692	48%	3,500	2,752	1,335	49%	357	27%
Expenditure	3,240	3,764	116%	5,547	2,752	1,192	43%	2,572	216%
Equipment Maintenance									
Revenue	1,731	880	51%	1,788	1,494	757	51%	123	16%
Expenditure	1,731	784	45%	1,788	1,600	985	62%	(201)	-20%

City of San Leandro
Mid-Year Financial Report
As of December 31, 2012

**SPECIAL REVENUE FUNDS
OPERATING**

	2011-12				2010-11			2011-12 v 2010-11	
	December 31, 2012				December 31, 2011			Yr to Yr Change (\$)	Yr to Yr Change (%)
	Budget	YTD as of 12/31/12	% of Budget	Adjusted Budget	Budget	YTD as of 12/31/11	% of Budget		
Parking									
Revenue	275	100	36%	275	195	99	51%	1	1%
Expenditure	320	137	43%	320	239	103	43%	34	33%
Gas Tax - Street Maintenance									
Revenue	1,268	548	43%	1,268	1,318	756	57%	(208)	-28%
Expenditures	1,931	959	50%	2,211	1,785	929	52%	30	3%
Heron Bay Maintenance									
Revenue	330	276	84%	330	323	181	56%	95	52%
Expenditure	438	119	27%	716	474	102	22%	17	17%
Housing Services (CDBG/HOME/Housing In Lieu)									
Revenue	702	489	70%	702	1,120	325	29%	164	50%
Expenditure	680	228	34%	1,960	1,117	354	32%	(126)	-36%
Business Improvement District									
Revenue	298	48	16%	298	341	125	37%	(77)	-62%
Expenditure	297	98	33%	297	365	87	24%	11	13%
Public Education & Government Access									
Revenue	150	44	29%	150	150	222	148%	(178)	-80%
Expenditure	149	6	4%	167	150	33	22%	(27)	-82%



City of San Leandro

Meeting Date: February 19, 2013

Resolution - Council

File Number: 13-054

Agenda Section: ACTION ITEMS

Agenda Number:

TO: City Council

FROM: Chris Zapata
City Manager

BY: David Baum
Finance Director

FINANCE REVIEW: David Baum
Finance Director

TITLE: ADOPT: Resolution Approving a Budget Amendment Reflecting Mid-Year Adjustments to the City of San Leandro Budget for Fiscal Year 2012-13 (approves mid-year adjustments to the FY 2012-13 City budget)

WHEREAS, the City Council approves annual budgets based on the best revenue and expenditure information available at the time budgets are prepared, and

WHEREAS, budget adjustments are periodically necessary for changes that arise and require additional budget appropriations or re-appropriations between budget line items, and

WHEREAS, the City Council approved the current 2012-13 General Fund, Special Revenue Funds, Enterprise Funds, and Internal Service Funds Budget on June 4, 2012 , and

WHEREAS, the summary of budget adjustments reflects budget activity recorded by the Finance Department over the first six months of 2012-13 including the fund, the sources of additional revenues or transfers, and the purpose of new expenditures or transfers.

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

That the 2012-13 Budget is hereby amended as shown on that certain document entitled Recommended Budget Adjustments - Detail 2012-13 and Fiscal Year 2012-13 Mid-Year Budget Adjustments by Fund, copies of which are attached hereto and incorporated herein by reference.

**RECOMMENDED MID-YEAR BUDGET ADJUSTMENTS - DETAIL
2012-13**

Attachment 1

GENERAL FUND

Revenue Budget Adjustments:

SLUSD/Community Violence Prevention	\$ 5,000
Arthritis Foundation Grant	9,568
Gifts & Donations - Recreation	1,480
Gifts & Donations - Library	45,357
Total Increase in Revenues	\$ 61,405

Expenditure Budget Adjustments:

Carry-over - City Agreement Data Base System Development.	(7,501)
Separation Agreement	(50,000)
SLUSD/Community Violence Prevention	(5,000)
Arthritis Foundation Grant/Exercise Classes at Sr. Community Center	(9,568)
Family Movie Nights - Donations	(1,480)
Library Programs for Older American's Month - Donations	(575)
Friends of the Library - 2012-13 Donation	(45,300)
Friends of the Library - Carry-over unused funds from prior years	(20,657)
ICFG Settlement	(400,000)
Legal Fees - Dissolution of Redevelopment	(100,000)
Equipment required for new Patrol Cars	(40,000)
Total Increase in Expenditures	\$ (680,081)

Total Change in Projected Ending Fund Balance	\$ (618,676)
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DEVELOPMENT FEES FOR STREET IMPROVEMENTS (DFSI) FUND

Expenditure Budget Adjustments:

Fiber Loop Separation CIP Project	\$ (15,000)
Fiber Conduits for Broadband Network (Lit San Leandro)	(150,000)
<u>Carry-over CIP Projects:</u>	
Neighborhood Traffic Calming	(204,873)
Master Plan & Plan Line Update	(82,911)
Miscellaneous Traffic Safety Improvements	(17,811)
CIP Advanced Planning	(11,314)
Miscellaneous Traffic Studies	(61,925)
Washington/Monterey Traffic Signal	(37,382)
Fiber Loop Project	(106,681)
Safe Routes to Transit (SL BART)	(20,000)
SL High Signal (SR2S) 136th/Bancroft	(4,291)
BART-Downtown Pedestrian Improvements	(81,589)

Total Increase in Expenditures and

Total Change in Projected Ending Fund Balance	\$ (793,777)
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PARK DEVELOPMENT FEES FUND

Expenditure Budget Adjustments:

Reconstruct Tee at Tony Lema due to Dog Walking Park	\$ (15,493)
<u>Carry-over CIP Projects:</u>	
Downtown TOD Park Development	(147,179)
Dog Walking Park	(102,502)
Par Course Improvements	(113,188)

Total Increase in Expenditures and

Total Change in Projected Ending Fund Balance	\$ (378,362)
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RECOMMENDED MID-YEAR BUDGET ADJUSTMENTS - DETAIL
2012-13

Attachment 1

UNDERGROUND UTILITIES FEES FUND

Expenditure Budget Adjustments:

Carry-over CIP Projects:

Street Light Undergrounding at E14th St.	\$	(59,426)
Underground E14th St. North of 150th Ave.		(319,962)
Underground E14th St. Utility Reimbursed Project		(8,901)

Total Increase in Expenditures and

Total Change in Projected Ending Fund Balance \$ **(388,289)**

GAS TAX FUND

Expenditure Budget Adjustments:

Carry-over CIP - Pavement Management System	\$	(8,657)
ALCO CMA/ENG Annual Conference - Increase costs		(2,593)
Carry-over CIP Projects - Street Rehabilitation		(93,693)

Total Increase in Expenditures and

Total Change in Projected Ending Fund Balance \$ **(104,943)**

GAS TAX FUND (SECTION 2103) FUND

Expenditure Budget Adjustments:

Carry-over CIP Projects:

BART Downtown Pedestrian Improvements	\$	(699,655)
Annual Street Sealing Program, 2011-12		(600,000)
Annual Overlay/Rehab Program 2011-12		(165,977)

Total Increase in Expenditures and

Total Change in Projected Ending Fund Balance \$ **(1,465,632)**

ACTIA (MEASURE F) FUND

Expenditure Budget Adjustments:

Annual Overlay Rehabilitation 2012-13		(79,654)
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Total Increase in Expenditures and

Total Change in Projected Ending Fund Balance \$ **(79,654)**

ACTIA (MEASURE B) FUND

Expenditure Budget Adjustments:

Carry-over CIP Projects:

Annual Sidewalk Program	\$	(317,815)
Miscellaneous Traffic Safety Equipment		(8,171)
Safe Routes to Schools (BART)		(49,753)
Annual Bicycle & Pedestrian Improvements		(3,098)
SL High School Signal (SR2S) 136th/Bancroft		(18,540)
BART Downtown Pedestrian Improvements		(207,549)
Roadway Drainage Repair		(9,403)
Annual Street Overlay 2009-10		(71,375)
Storm Drain - Inventory Replacement		(53,658)
Annual Street Sealing 2010-11		(5,454)
Monarch Bay Drive Bridge Repair		(4,755)
BART Downtown Pedestrian Improvements		(25,372)
Annual Street Sealing 2011-12		(690,045)
Bridge Maintenance and Repair		(227,003)
E14th/Hesperian/150th Improvements		(593,480)
Westgate Parkway		(3,089)
Engineering & Transportation Training		(5,529)
Annual Overlay 2011-12		(233,927)

**RECOMMENDED MID-YEAR BUDGET ADJUSTMENTS - DETAIL
2012-13**

Attachment 1

E14th/Hesperian/150th Improvements (Transfer funds from Westgate)	(2,188,000)
Accessible Pedestrian Signals - New Freedom Grant Match	(50,000)
Total Increase in Expenditures and	
Total Change in Projected Ending Fund Balance	\$ (4,766,016)

ASSET SEIZURE FUND

Expenditure Budget Adjustments:	
Additional Funding for Captain's Vehicles	\$ (20,333)
Purchase IPAD Mini	(766)
Additional Funding for Patrol Vehicle Security Fence	(831)
Total Increase in Expenditures and	
Total Change in Projected Ending Fund Balance	\$ (21,930)

HERON BAY MAINTENANCE DISTRICT FUND

Expenditure Budget Adjustments:	
Carry-over - Alameda County	\$ (11,132)
Carry-over - Bay Levee Maintenance	(249,787)
Miscellaneous Supplies	(6,000)
Total Increase in Expenditures and	
Total Change in Projected Ending Fund Balance	\$ (266,919)

PROPOSITION IB - LOCAL STREETS AND ROADS FUND

Expenditure Budget Adjustments:	
Carry-over CIP - Annual Overlay/Rehabilitation Program 2010-11	\$ (17,067)
Total Increase in Expenditures and	
Total Change in Projected Ending Fund Balance	\$ (17,067)

SPECIAL GRANTS FUND

Revenue Budget Adjustments:	
Accessible Pedestrian Signals	\$ 130,897
BART Downtown Pedestrian Improvements - Bay Friendly Grant	21,050
Library - LSTA Grants	11,550
Total Increase in Revenues	\$ 163,497
Expenditure Budget Adjustments:	
<u>Carry-over CIP Projects:</u>	
Energy Efficient Block Grant	\$ (122,695)
Washington/Monterey Signal	(366,144)
Safe Routes to Transit (SL BART)	(750,000)
Pedestrian Orientated Safety Equipment	(52,208)
Monarch Bay Drive Bridge Repair	(27,707)
Pedestrian Improvements at Rail Road	(183,630)
Marina Blvd Street Rehab	(2,341)
SL High Signal (SRS) 136th/Bancroft	(40,854)
BART Downtown Pedestrian Improvements	(4,298,200)
School Traffic Education	(407,416)
Marina Park Group Picnic Areas	(943,375)
SL Ballpark Locker/Restroom Refurbish	(127,695)
Marina Park Irrigation Improvements	(527,842)
Resurface Skate Park	(56,000)
Stenzel Park Bleacher Renovation	(96,000)
Stenzel Park Drainage	(168,273)
State Library Grant	(244,822)

RECOMMENDED MID-YEAR BUDGET ADJUSTMENTS - DETAIL
2012-13

Attachment 1

Front Line Grant - Vehicle Equipment	(30,267)
Front Line Grant - COPS Conference - Washington D.C.	(732)
Front Line Grant - TV For Briefing Room	(922)
Front Line Grant - Police Lobby Community Relations Upgrades	(13,546)
Accessible Pedestrian Signals	(130,987)
BART Downtown Pedestrian Improvements (ACWMA)	(21,050)
Library - LSTA Grants	(11,550)
Total Increase in Expenditures	\$ (8,624,256)

Total Change in Projected Ending Fund Balance	\$ (8,460,759)
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COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) FUND

Expenditure Budget Adjustments:

Carry-over CIP Projects:

City Wide ADA Upgrades	\$ (124,199)
Building Futures for Women - Facilities	(21,363)
Alameda Child Care Center 2010-11	(100,000)
City Wide ADA Ramp Project	(10,801)
Carry-over - SURF Apartments Acquisition and Rehabilitation	(35,000)
Carry-over - Spectrum Community Services remaining funds	(40,000)

Total Increase in Expenditures and	
Total Change in Projected Ending Fund Balance	\$ (331,363)

HOME GRANT FUND

Expenditure Budget Adjustments:

Carry-over - Acquisition and New Construction	\$ (770,463)
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Total Increase in Expenditures and	
Total Change in Projected Ending Fund Balance	\$ (770,463)

GHAD MAINTENANCE FUND

Expenditure Budget Adjustments:

Carry-over - Hillside Maintenance Funds	\$ (18,773)
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Total Increase in Expenditures and	
Total Change in Projected Ending Fund Balance	\$ (18,773)

CAPITAL IMPROVEMENT PROJECT FUND

Revenue Budget Adjustments:

Port of Oakland - Airport Noise Abatement	\$ 1,629,137
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Total Increase in Revenues	\$ 1,629,137
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Expenditure Budget Adjustments:

Carry-over CIP Projects:

Senior Center	\$ (38,015)
Public Safety Building Communication Room Expansion	(91,749)
Public Works Maintenance Projects	(24,463)
Fiber Loop Project	(40,000)
Safe Routes to Transit (SL BART)	(380,000)
Sidewalk Repairs - City Properties	(21,402)
Davis Street CT/NET Connection/Ryland	(98,274)
CIP Advance Planning	(8,854)
CIP Warranty Work	(30,424)
Bayfair Expansion Funds for Traffic Improvements	(241,375)
Annual Overlay 2011-12 Extras	(81,325)
Miscellaneous Engineering Studies	(4,151)
Eden Road Design	(14,568)

**RECOMMENDED MID-YEAR BUDGET ADJUSTMENTS - DETAIL
2012-13**

Attachment 1

Access Ramp Installation	(137,134)
BART-Downtown Pedestrian Improvements	(1,139,044)
Accessible Pedestrian Signals	(9,770)
BART Downtown Pedestrian Improvements (ACWMA)	(50,000)
E14th/Hesperian/150th Improvements	(169,891)
Airport Noise Abatement (Includes \$1.6m new funds for Phase II)	(1,843,975)
American Golf Corporation - Improvement Projects	(251,729)
Total Increase in Expenditures	\$ (4,676,143)

Total Change in Projected Ending Fund Balance	\$ (3,047,006)
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WATER POLLUTION CONTROL PLANT ENTERPRISE FUND

Expenditure Budget Adjustments:

Carry-over CIP Projects:

CIP Advance Planning	\$ (37,125)
Sanitary Sewer Repairs	(152,962)
Water Treatment Plant Improvements	(552,633)
2009 Sanitary Sewer Replacements	(69,214)
Sanitary Sewer Asst Management System	(2,823)
Sanitary Sewer Residential Assistance	(7,509)
WPCP Co-Generation	(2,218)
WPCP Digester Rehabilitation	(303,223)
Sanitary Sewer Line Replacements - Various	(233,220)
WPCP - Rehabilitation - Construction Management	(1,270,354)
WPCP - Construction - Funded from State Water Resources Loan	(907,831)
WPCP - Construction - Funded from WPCP Fund Balance	(3,662,175)
Merced Lift Station Repairs	(24,000)

Total Increase in Expenditures and

Total Change in Projected Ending Fund Balance	\$ (7,225,287)
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SHORELINE ENTERPRISE FUND

Expenditure Budget Adjustments:

Carry-Over CIP - Advance Planning	\$ (12,925)
Transfer Golf Course CIP Funding to CIP Fund	(251,729)

Total Increase in Expenditures and

Total Change in Projected Ending Fund Balance	\$ (264,654)
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BUILDING MAINTENANCE INTERNAL SERVICE FUND

Expenditure Budget Adjustments:

Carry-over CIP - Facilities Capital Improvements	\$ (78,344)
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Total Increase in Expenditures and

Total Change in Projected Ending Fund Balance	\$ (78,344)
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INFORMATION TECHNOLOGY INTERNAL SERVICE FUND

Expenditure Budget Adjustments:

Purchase of IPAD Mini for Public Safety (Funded from Asset Seizure Funds)	\$ (766)
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Total Increase in Expenditures and

Total Change in Projected Ending Fund Balance	\$ (766)
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EQUIPMENT MAINTENANCE FUND

Revenue Budget Adjustments:

Transfer From Asset Seizure Funds	\$ 20,333
Transfer From General Fund	40,000

Total Increase in Revenues	\$ 60,333
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RECOMMENDED MID-YEAR BUDGET ADJUSTMENTS - DETAIL
2012-13

Attachment 1

Expenditure Budget Adjustments:

Police Captain Vehicles - Partial Funding from Asset Seizure	\$ (20,333)
Equipment Required for New Patrol Vehicles	(40,000)
Total Increase in Expenditures	\$ (60,333)

Total Change in Projected Ending Fund Balance	\$ -
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SUCCESSOR AGENCY TO THE REDEVELOPMENT AGENCY

Revenue Budget Adjustments:

EBMUD Reimbursement for Commercial Service	\$ 17,110
Total Increase in Revenues	\$ 17,110

Expenditure Budget Adjustments:

Carry-over CIP Projects:

Chamber Improvements - Estudillo Garage	\$ (263,296)
E14th S/Hesperian/150th Improvements	(505,361)
E14th S/Hesperian/150th Remediation	(191,583)
Estudillo/Callan Parking Garage	(824,753)
EBMUD Charges (To be Reimbursed)	(17,110)
Total Increase in Expenditures	\$ (1,802,103)

Total Change in Projected Ending Fund Balance	\$ (1,784,993)
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TOTAL NET BUDGET ADJUSTMENTS FOR ALL FUNDS	\$ (30,883,673)
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**City of San Leandro
Fiscal Year 2012-13 Mid-Year Budget Adjustments by Fund**

Attachment 2

Funding Source	Net Change to Fund Balance
General Fund	\$ (618,676)
Development Fees For Street Improvements (DFSI) Fund	(793,777)
Park Development Fees Fund	(378,362)
Underground Utilities Fees Fund	(388,289)
Gas Tax Fund	(104,943)
Gas Tax Fund (Section 2103) Fund	(1,465,632)
ACTIA (Measure F) Fund	(79,654)
ACTIA (Measure B) Fund	(4,766,016)
Asset Seizure Fund	(21,930)
Heron Bay Maintenance District Fund	(266,919)
Proposition IB - Local Streets and Roads Fund	(17,067)
Special Grants Fund	(8,460,759)
Community Development Block Grant(CDBG) Fund	(331,363)
HOME Grant Fund	(770,463)
GHAD Maintenance Fund	(18,773)
Capital Improvement Project Fund	(3,047,006)
Water Pollution Control Plant Enterprise Fund	(7,225,287)
Shoreline Enterprise Fund	(264,654)
Building Maintenance Internal Service Fund	(78,344)
Information Technology Internal Service Fund	(766)
Equipment Maintenance Fund	-
Successor Agency to the Redevelopment Agency Fund	(1,784,993)
Total All Funds	\$ (30,883,673)