



# City of San Leandro

Meeting Date: March 18, 2013

## Staff Report

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**File Number:** 13-110

**Agenda Section:** CONSENT CALENDAR

**Agenda Number:** 8.G.

**TO:** City Council

**FROM:** Chris Zapata  
City Manager

**BY:** David Baum  
Finance Director

**FINANCE REVIEW:** David Baum  
Finance Director

**TITLE:** Staff Report for Resolution Approving and Confirming the Accounting Report for Development Fees for Street Improvements (DFSI) and Park Development Fees for Fiscal Year 2011-12

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### SUMMARY AND RECOMMENDATION

Staff recommends City Council approval of a resolution approving and confirming the City's fiscal year 2011-12 accounting for Street Improvement and Park development fees. Copies of the reports are attached for review and approval.

### BACKGROUND

Section 66006 of the California Government Code requires an annual accounting of all development fees to be made available to the public within 180 days of the close of the fiscal year. Such report is now being made available to the public resulting from completion of the annual audit. State law also requires the City Council to review and approve such reports that were made available at a regularly scheduled public meeting.

### DISCUSSION

Development Fees for Street Improvements are deposited into the Street/Traffic Improvement Fund. This separate fund is used to account for development fee assessments levied to provide partial payment of street and traffic improvement costs attributable to residential and commercial growth.

Development Fees for Park acquisition and creation are deposited in the Park Development Fees Fund. This separate fund is used to account for development fee assessments levied to provide for the acquisition and/or creation of new park facilities which result from residential growth.

**PREPARED BY:** David Baum, Finance Director, Finance Department



# City of San Leandro

Meeting Date: March 18, 2013

## Resolution - Council

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**File Number:** 13-112 **Agenda Section:** CONSENT CALENDAR

**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 and Confirming the Accounting Report for Development Fees for Street Improvements (DFSI) and Park Development Fees for Fiscal Year 2011-12 (reviews the annual accounting of development fees pursuant to California Government Code Section 66006)

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The City Council of the City of San Leandro does RESOLVE as follows:

Following availability of the documentation used in preparing the annual accounting report (AB 1600) on development fees for street improvements (DFSI) and park development fees pursuant to Section 66006 of the California Government Code, this City Council has reviewed and considered the data contained in the Accounting Reports, attached hereto and by this reference incorporated herein.

NOW, THEREFORE, pursuant to Section 66006 of the California Government Code, the City Council does hereby approve and confirm the accounting records covering the collection of all development fees for street improvement (DFSI) and park development fees, refunds, interest earnings, other income and expenditures for Fiscal Year 2011-12 as more specifically set forth in the Accounting Reports.

CITY OF SAN LEANDRO

Development Fees for Street Improvements  
Accounting Report  
Fiscal Year 2011-12  
(with five year comparisons)

	2007-08	2008-09	2009-10	2010-11	2011-12	Totals (Memo Only)
<b>Revenue:</b>						
Development Fees	\$ 194,046	\$ 451,730	\$ 53,395	\$ 59,347	\$ 83,218	\$ 841,736
Interest Income	125,219	56,255	27,737	11,029	9,247	229,487
Other	20,000	1,000	-	-	-	21,000
	<u>339,265</u>	<u>508,985</u>	<u>81,132</u>	<u>70,376</u>	<u>92,465</u>	<u>1,092,223</u>
<b>Expenditures:</b>						
Administrative Internal Serv Charges	6,893	7,119	11,414	11,528	11,528	48,482
Advance Signal System Traffic Sample Det.	204,719	73,569	-	-	-	278,288
Advanced Planning	-	17,526	14,714	16,014	15,432	63,686
Annual Neighborhood Traffic Calming	462	104	-	-	-	566
Annual Upgrade - Traffic Systems & Wireless	99,575	-	-	-	-	99,575
BART Access and San Leandro Blvd Study	-	-	20,886	4,115	-	25,001
BART Downtown Pedestrian Improvements	-	-	-	1,875	10,794	12,669
Doolittle/Belvedere Traffic Circle	4,893	-	-	-	-	4,893
Doolittle/Williams Signal Improvements	61,662	-	-	-	-	61,662
E 14th Striping & Pedestrian Improvements	2,060	11,176	-	-	-	13,236
E14th/Hays/W Broadmoor Striping	-	-	24,548	149,218	413	174,179
Fiber Loop Project	-	-	-	-	13,319	13,319
Fiber Optic Connect to MCC	6,142	23,732	-	-	-	29,874
Master Plan & Plan Line Update	10,180	44,190	19,527	8,285	6,749	88,931
Misc Traffic Safety Improvements	18,280	5,378	5,872	3,768	23,268	56,566
Miscellaneous Traffic Safety Equipment	-	624	-	-	-	624
Miscellaneous Traffic Studies	-	-	-	2,072	8,003	10,075
Neighborhood Traffic Calming	15,421	85,241	51,322	21,397	78,457	251,838
Pedestrian/Bicycle Safety Program	218	-	-	-	-	218
PSR Westgate Parkway	12,389	9,310	(1,019)	-	-	20,680
San Leandro High Signal 136th/Bancroft	-	-	-	-	11,613	11,613
San Leandro/Park/Broadmoor Roundabout	-	4,220	57,143	38,003	110	99,476
Traffic Operations Center	74,246	-	-	-	-	74,246
Traffic Safety Updates	77	59,923	-	-	-	60,000
Traffic Studies	4,939	46,480	1,382	4,599	-	57,400
Traffic System Management Upgrade	-	50	96,138	82,833	7,675	186,696
Washington/Estabrook Intersection Improv	1,038	19,404	39,994	-	-	60,436
Washington/Monterey Traffic Signal	-	-	-	-	4,150	4,150
<b>Total Expenditures</b>	<u>523,194</u>	<u>408,046</u>	<u>341,921</u>	<u>343,707</u>	<u>191,511</u>	<u>1,808,379</u>
<i>Net Revenue Over/(Under) Expenditures</i>	(183,929)	100,939	(260,789)	(273,331)	(99,046)	<u>\$ (343,779)</u>
<b>Fund Balances:</b>						
Beginning of year	<u>2,073,082</u>	<u>1,889,153</u>	<u>1,990,092</u>	<u>1,729,303</u>	<u>1,455,972</u>	
End of Year						
Encumbered	102,263	5,684	68,694	58,911	35,806	
Committed but unexpended	1,036,111	899,632	781,708	699,518	665,153	
Uncommitted	750,779	1,084,776	878,901	697,543	655,967	
<b>Total Ending Fund Balance</b>	<u>\$ 1,889,153</u>	<u>\$ 1,990,092</u>	<u>\$ 1,729,303</u>	<u>\$ 1,455,972</u>	<u>\$ 1,356,926</u>	

**CITY OF SAN LEANDRO  
Park Development Fees**

**Accounting Report  
Fiscal Year 2011-12  
(with five year comparisons)**

	<b>2007-08</b>	<b>2008-09</b>	<b>2009-10</b>	<b>2010-11</b>	<b>2011-12</b>	<b>Totals (Memo Only)</b>
<b>Revenue:</b>						
Park In-Lieu Fees	\$ 140,496	\$ 343,349	\$ 61,932	\$ 20,237	\$ -	\$ 566,014
Interest Income	58,032	29,876	17,315	7,317	4,412	116,952
	<u>198,528</u>	<u>373,225</u>	<u>79,247</u>	<u>27,554</u>	<u>4,412</u>	<u>682,966</u>
<b>Expenditures:</b>						
Administrative Internal Service Charges	1,535	1,586	17,768	17,946	17,946	56,781
Bancroft Middle School Sports Field Plan	249,578	-	-			249,578
Downtown TOD Park Development/ Master Plan	-	-	1,722	1,098		2,820
Dog Walking Park	-	-	21	25,901	233,576	259,498
Seimpre Verde Design	-	-	10,528	-		10,528
Par Course Improvements	-	-	-	27,114	41,342	68,456
Toyon Park - Additional Work	-	-	-		18,458	18,458
Knight Memorial	-	-	-	-	4,483	
Senior Center	-	-	4,631	209,167	12,520	226,318
<b>Total Expenditures</b>	<u>251,113</u>	<u>1,586</u>	<u>34,670</u>	<u>281,226</u>	<u>328,325</u>	<u>892,437</u>
<i>Net Revenue Over/(Under) Expenditures</i>	(52,585)	371,639	44,577	(253,672)	(323,913)	<u>\$ 363,631</u>
<b>Fund Balances:</b>						
Beginning of year	<u>786,183</u>	<u>733,598</u>	<u>1,105,237</u>	<u>1,149,814</u>	<u>896,142</u>	
End of Year						
Encumbered	-	-	14,135	173,001	6,356	
Committed but unexpended	1,161	-	483,098	723,141	369,226	
Uncommitted	732,437	1,105,237	652,581	-	196,647	
<b>Total Ending Fund Balance</b>	<u>\$ 733,598</u>	<u>\$ 1,105,237</u>	<u>\$ 1,149,814</u>	<u>\$ 896,142</u>	<u>\$ 572,229</u>	