



City of San Leandro

Meeting Date: October 7, 2013

Staff Report

File Number: 13-470 **Agenda Section:** CONSENT CALENDAR

Agenda Number: 8.G.

TO: City Council

FROM: Chris Zapata
City Manager

BY: David Baum
Finance Director

FINANCE REVIEW: Carla Rodriguez
Deputy Finance Director

TITLE: Staff Report for Resolution Approving a Budget Amendment to the City of San Leandro Budget for Fiscal Year 2013-14

SUMMARY AND RECOMMENDATIONS

Staff recommends that the City Council review and approve 2013-14 Budget Amendments.

BACKGROUND

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 2013-14 General Fund, Special Revenue Funds, Enterprise Funds, and Internal Service Funds Budget on June 3, 2013.

DISCUSSION

The summary of budget adjustments attached to the resolution reflects budget activity recorded by the Finance Department over the first few months of 2013-14 and includes items that were included in the 2012-13 adopted budget that will be carried over to 2013-14. The proposed amendment adjustments are summarized including the fund, the sources of additional revenues or transfers, and the purpose of new expenditures or transfers.

Fiscal Impacts

The total change in the projected expenditures for the General Fund amounts to \$485,016 due to 2012-13 carryovers, which are funded by higher than expected revenue, primarily from increased Sales Tax and Property Tax in 2012-13. In addition the city received a \$23,000 donation from the Friends of the Library, which offsets an additional expense in the library

budget.

New project funding includes \$200,000 for Police equipment purchases and \$28,000 from Public Education & Government available fund balance for additional project funding. The library received new grant funding in the amount of \$53,017. The remaining appropriation increases reflect carryover (see Attachment 2 to the resolution) from various projects not completed in Fiscal year 2012-13.

Current Agency Policies

- The City Council approves all adjustments to the City's revenue and expenditure appropriations pursuant to City Charter Section 515.

Previous Actions

- On June 3, 2013, the City Council adopted the 2013-15 Biennial Budget.

PREPARED BY: David Baum, Finance Director, Finance Department



City of San Leandro

Meeting Date: October 7, 2013

Resolution - Council

File Number: 13-471

Agenda Section: CONSENT CALENDAR

Agenda Number:

TO: City Council

FROM: Chris Zapata
City Manager

BY: David Baum
Finance Director

FINANCE REVIEW: Carla Rodriguez
Deputy Finance Director

TITLE: ADOPT: Resolution Approving a Budget Amendment Reflecting Adjustments to the City of San Leandro Budget Fiscal Year 2013-14 (amends the budget pursuant to City Charter Section 515)

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 2013-14 General Fund, Special Revenue Funds, Enterprise Funds, and Internal Service Funds Budget on June 3, 2013; and

WHEREAS, the summary of budget adjustments reflects budget activity recorded by the Finance Department over the first few months of 2013-14 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 2013-14 Budget is hereby amended as shown on that certain document entitled Recommended Budget Adjustments - Detail 2013-14, a copy of which is attached hereto and incorporated herein by reference.

**City of San Leandro
2012-13 Budget Adjustments by Fund**

Attachment 1

Funding Source	Revenue Adjustments	Expenditure Adjustments	Net Change to Fund Balance
General Fund	23,000	(508,016)	(485,016)
Park In-Lieu Development Fee Fund	-	-	-
Underground Utility Fund	-	-	-
Gas Tax Fund	-	-	-
Asset Seizure Fund	-	(200,000)	(200,000)
Special Grants Fund	53,017	(305,406)	(252,389)
Heron Bay Maintenance Assessment District Fund	-	-	-
HOME Grant Fund	-	(903,816)	(903,816)
Public Education Government Fund	-	(28,000)	(28,000)
Capital Improvement Projects Fund	-	(1,569,950)	(1,569,950)
Building Maintenance - Internal Service Fund	-	(518,503)	(518,503)
Information Technology - Internal Service Fund	-	(202,734)	(202,734)
Environmental Compliance Enterprise Fund	-	(18,366)	(18,366)
WPCP Enterprise Fund	-	(44,500)	(44,500)
Environmental Compliance Enterprise Fund	-	(34,895)	(34,895)
Total	\$ 76,017	\$ (4,334,186)	\$ (4,258,169)

RECOMMENDED BUDGET ADJUSTMENTS - DETAIL
2013-14

GENERAL FUND

Revenue Budget Adjustments:

Friends of the Library donation	\$	23,000
Total Increase in Revenues	\$	23,000

Expenditure Budget Adjustments:

2012-13 Carry-Over	Purchase of Taser audio/video cameras for Officers	(75,000)
2012-13 Carry-Over	Purchase and implementation of New World Launch Command App.	(75,000)
2012-13 Carry-Over	Purchase of 2 additional License Plate Readers	(40,000)
2012-13 Carry-Over	Purchase of Civica Software to provide department intranet service	(26,000)
2012-13 Carry-Over	Purchase of 20 Ballistic Helmets for SWAT Officers	(20,000)
2012-13 Carry-Over	Replacement of laminate flooring on first floor of PD	(20,000)
2012-13 Carry-Over	NIBIN testing of firearms at Alameda County Crime Lab	(20,000)
2012-13 Carry-Over	Purchase of cell phone forensic equipment	(15,000)
2012-13 Carry-Over	Energy Efficiency Program - Lighting F.H. Daily	(25,000)
2012-13 Carry-Over	Broadband Connection Program - Docustream	(3,935)
2012-13 Carry-Over	Broadband Connection Program - Olson Steel	(6,701)
2012-13 Carry-Over	Façade Improvements - State Farm	(30,000)
2012-13 Carry-Over	Façade Improvements - Eden Center	(50,000)
2012-13 Carry-Over	Façade Improvements - East Bay Flowers	(49,442)
2012-13 Carry-Over	Unused Funds From Friends of the Library for use in 2013-14	(28,938)
	Friends of the Library donation	(23,000)
	Total Increase in Expenditures	\$ (508,016)

Total Change in Projected Ending Fund Balance	\$	(485,016)
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ASSET SEIZURE FUND

Expenditure Budget Adjustments:

Equipment & Supply purchases for 2013-14	\$	(200,000)
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Total Increase in Expenditures and		
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Total Change in Projected Ending Fund Balance	\$	(200,000)
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SPECIAL GRANTS FUND

Revenue Budget Adjustments:

New Library Grant - First Five of Alameda County	\$	53,017
Total Increase in Revenues	\$	53,017

Expenditure Budget Adjustments:

2012-13 Carry-Over	Library Services Technical Assistance Grant - Remaining Balance	\$ (15,000)
2012-13 Carry-Over	State Library Grant - Remaining Balance	(237,389)
	New Library Grant - First Five of Alameda County	(53,017)
	Total Increase in Expenditures	\$ (305,406)

Total Change in Projected Ending Fund Balance	\$	(252,389)
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HOME GRANT FUND

Expenditure Budget Adjustments:

2012-13 Carry-Over	HOME Grant Projects	\$ (903,816)
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Total Increase in Expenditures and		
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Total Change in Projected Ending Fund Balance	\$	(903,816)
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RECOMMENDED BUDGET ADJUSTMENTS - DETAIL
2013-14

PUBLIC EDUCATION & GOVERNMENT FUND

Expenditure Budget Adjustments:

2012-13 Carry-Over	Addition Funds for Council Meeting Recording	\$ (28,000)
Total Increase in Expenditures and		
Total Change in Projected Ending Fund Balance		\$ (28,000)

CAPITAL IMPROVEMENT PROJECT FUND

Expenditure Budget Adjustments:

2012-13 Carry-Over	Airport Noise Abatement Project	\$ (1,569,950)
Total Increase in Expenditures and		
Total Change in Projected Ending Fund Balance		\$ (1,569,950)

BUILDING MAINTENANCE - INTERNAL SERVICE FUND

Expenditure Budget Adjustments:

2012-13 Carry-Over	Facilities Capital Improvements - Roof Replacement	\$ (8,357)
2012-13 Carry-Over	Facilities Capital Improvements - MCC Windows	(111,303)
2012-13 Carry-Over	Facilities Capital Improvements - Public Safety HVAC	(398,843)
Total Increase in Expenditures		
Total Change in Projected Ending Fund Balance		\$ (518,503)

INFORMATION TECHNOLOGY - INTERNAL SERVICE FUND

Expenditure Budget Adjustments:

2012-13 Carry-Over	ESRI Software maintenance oversight	\$ (10,000)
2012-13 Carry-Over	Network Remediation	(35,000)
2012-13 Carry-Over	Network Remediation	(5,000)
2012-13 Carry-Over	City Intranet with maintenance	(20,000)
2012-13 Carry-Over	Tidemark Consulting Upgrade	(58,900)
2012-13 Carry-Over	Projects from IMSC Priority List	(73,834)
Total Increase in Expenditures and		
Total Change in Projected Ending Fund Balance		\$ (202,734)

EQUIPMENT MAINTENANCE - INTERNAL SERVICE FUND

Expenditure Budget Adjustments:

2012-13 Carry-Over	Dump Bed for Truck Chassis	\$ (18,366)
Total Decrease in Expenditures and		
Total Change in Projected Ending Fund Balance		\$ (18,366)

WATER POLLUTION CONTROL PLANT ENTERPRISE FUND

Expenditure Budget Adjustments:

2012-13 Carry-Over	Equipment for new Lab	\$ (36,000)
2012-13 Carry-Over	Office furniture for new offices	(8,500)
Total Decrease in Expenditures and		
Total Change in Projected Ending Fund Balance		\$ (44,500)

ENVIRONMENTAL SERVICES ENTERPRISE FUND

Expenditure Budget Adjustments:

2012-13 Carry-Over	CERS Grant remaining balance	\$ (34,895)
Total Decrease in Expenditures and		
Total Change in Projected Ending Fund Balance		\$ (34,895)

TOTAL NET BUDGET ADJUSTMENTS FOR ALL FUNDS		\$ (4,258,169)
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