

City of San Leandro

Meeting Date: December 16, 2013

Staff Report

File Number: 13-596 Agenda Section: CONSENT CALENDAR

Agenda Number: 8.E.

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 Annual Report for

Development Fees for Street Improvements (DFSI) and Park Development

Fees for Fiscal Year 2012-13

SUMMARY AND RECOMMENDATION

Staff recommends City Council approval of a resolution approving and confirming the City's fiscal year 2012-13 accounting for Street Improvement and Park development fees. Copies of the reports are attached for review and approval.

BACKGROUND

Section 66006 of the 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.

File Number: 13-596

PREPARED BY: David Baum, Finance Director, Finance



City of San Leandro

Meeting Date: December 16, 2013

Resolution - Council

File Number: 13-599 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: RESOLUTION Approving and Confirming the Accounting Report for

Development Fees for Street Improvements (DFSI) and Park Development Fees for Fiscal Year 2012-13 (reviews the annual accounting of development

fees pursuant to California Government Code Section 66006)

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 Government Code, this 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 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 2012-13 as more specifically set forth in the Accounting Reports.

CITY OF SAN LEANDRO

	2008-09	2009-10	2010-11	2011-12	2012-13	Totals (Memo Only)	
Revenue:							
Development Fees Interest Income Other	\$ 451,730 56,255 1,000	\$ 53,395 27,737 -	\$ 59,347 11,029	\$ 83,218 9,247	\$ 106,165 \$ 2,893	753,855 107,161 1,000	
	508,985	81,132	70,376	92,465	109,058	862,016	
Expenditures:							
Administrative Internal Serv Charges Advance Signal System Traffic Sample Det.	7,119 73,569	11,414 -	11,528 -	11,528 -	11,528 -	53,117 73,569	
Advanced Planning	17,526	14,714	16,014	15,432	20,670	84,356	
Annual Neighborhood Traffic Calming	104	- 20.006	- 4 115	-	27,435 -	27,539	
BART Access and San Leandro Blvd Study BART Downtown Pedestrian Improvements	-	20,886	4,115 1,875	10,794	46,829	25,001 59,498	
E 14th Striping & Pedestrian Improvements	11,176	_	-	-	-	11,176	
E14th/Hays/W Broadmoor Striping	-	24,548	149,218	413	-	174,179	
Fiber Conduits for Broadband Network	-	-	-	-	25,979	25,979	
Fiber Loop City Hall to Main Library Fiber Loop Project	-	-	- -	13,319	3,951 114,201	3,951 127,520	
Fiber Optic Connect to MCC	23,732	_	_	-	-	23,732	
Master Plan & Plan Line Update	44,190	19,527	8,285	6,749	8,690	87,441	
Neighborhood Traffic Calming	85,241	51,322	21,397	78,457	5,555	236,417	
PSR Westgate Parkway	9,310	(1,019)	-	-	-	8,291	
San Leandro High Signal 136th/Bancroft	-	-	-	11,613	34,755	46,368	
San Leandro/Park/Broadmoor Roundabout	4,220	57,143	38,003	110		99,476	
Traffic Safety Updates Traffic Studies	65,925	5,872	3,768	23,268	3,573	102,406	
Traffic Studies Traffic System Management Upgrade	46,480 50	1,382 96,138	6,671 82,833	8,003 7,675	7,744 -	70,280 186,696	
Washington/Estabrook Intersection Improv	19,404	39,994	-	-	-	59,398	
Washington/Monterey Traffic Signal		-	-	4,150	1,035	5,185	
Total Expenditures	408,046	341,921	343,707	191,511	306,390	1,591,575	
Net Revenue Over/(Under) Expenditures	100,939	(260,789)	(273,331)	(99,046)	(197,331) _\$	(729,558)	
Fund Balances:							
Beginning of year	1,889,153	1,990,092	1,729,303	1,455,972	1,356,926		
End of Year							
Encumbered	5,684	68,694	58,911	35,806	10,638		
Committed but unexpended	899,632	781,708	699,518	665,153	673,043		
Uncommitted	1,084,776	878,901	697,543	655,967	475,914		
Total Ending Fund Balance	\$ 1,990,092	\$ 1,729,303	\$ 1,455,972	\$ 1,356,926	\$ 1,159,595		

CITY OF SAN LEANDRO Park Development Fees

Accounting Report Fiscal Year 2012-13 (with five year comparisons)

Revenue: 2008-09 2009-10 2010-11 2011-12 2012-13 (Memeohyl) Park In-Lieu Fees Income \$ 343,349 \$ 61,932 \$ 20,237 \$ 1.2 \$ 28,793 \$ 454,311 Interest Income 29,876 17,315 7,317 4,412 1,211 60,131 Expenditures: Expenditures: Administrative Internal Service Charges 1,586 17,768 17,946 17,946 73,192 Downtown TOD Park Development/ Master Plan - 1,722 1,098 - - 2,820 Dog Walking Park - 1,722 1,098 - - 2,820 Par Course Improvements - 1,0528 - - 2,820 Par Course Improvements - - 2,7114 41,342 31,297 9,753 Toyon Park - Additional Work - - 1,8458 - 18,458 Knight Memorial - - 4,631 209,167 12,520 - 226,318												Totals	
Park In-Lieu Fees Income \$ 343,349 \$ 61,932 \$ 20,237 \$ 7.41 \$ 28,793 \$ 454,311 60,131 29,876 77,317 77,317 74,412 1,211 60,131 77,242		2008-09		2009-10		2010-11		2011-12		2012-13		(Memo Only)	
National Park 17,315 7,317 4,412 1,211 60,131 1,315 1,	Revenue:												
Net Revenue Over/(Under) Expenditures 1,586 37,639 79,247 27,554 4,412 30,004 514,442 514,443 51	Park In-Lieu Fees	\$ 3	343,349	\$	61,932	\$	20,237	\$	_	\$	28,793	\$	454,311
Expenditures: Administrative Internal Service Charges 1,586 17,768 17,946 17,946 17,946 73,192 Downtown TOD Park Development/ Master Plan - 1,722 1,098 - - 2,820 Dog Walking Park - 21 25,901 233,576 7,246 266,744 Siempre Verde Design - 10,528 - - - 10,528 Par Course Improvements - - 27,114 41,342 31,297 99,753 Toyon Park - Additional Work - - - 18,458 - 18,458 Knight Memorial - - - - 4,483 - 18,458 Knight Memorial - - - - 4,483 - 18,458 Knight Memorial - - - - 4,483 - 18,5678 Senior Center - - 4,631 209,167 12,520 - 226,318 <	Interest Income		29,876		17,315		7,317		4,412		1,211		60,131
Administrative Internal Service Charges 1,586 17,768 17,946 17,946 17,946 73,192 Downtown TOD Park Development/ Master Plan - 1,722 1,098 2,820 Dog Walking Park - 21 25,901 233,576 7,246 266,744 Siempre Verde Design - 10,528 10,528 Par Course Improvements - 27,114 41,342 31,297 99,753 Toyon Park - Additional Work 27,114 41,342 31,297 99,753 Toyon Park - Additional Work 27,114 41,342 31,297 99,753 Knight Memorial 1,632 20,167 12,520 - 135,678 135,678 Senior Center 4,631 209,167 12,520 - 226,318 Total Expenditures 1,586 34,670 281,226 328,325 192,167 837,974 Park Revenue Over/(Under) Expenditures 371,639 44,577 (253,672) (323,913) (162,162) Fund Balances: Beginning of year 733,598 1,105,237 1,149,814 896,142 572,229 End of Year Encumbered - 14,135 173,001 6,356 39,113 Committed but unexpended - 483,098 723,141 369,226 171,385 Uncommitted but unexpended 1,105,237 652,581 - 196,647 199,568		3	373,225		79,247		27,554		4,412		30,004		514,442
Downtown TOD Park Development/ Master Plan Dog Walking Park - 1,722 1,098 2.5901 - - 2,820 266,744 Dog Walking Park Siempre Verde Design - 10,528 - - - 10,528 Par Course Improvements - - 27,114 41,342 31,297 99,753 Toyon Park - Additional Work - - - 18,458 - 18,458 Knight Memorial - - - 4,483 - 4,483 Marina Park Irrigation Improvements - - - - - 4,631 209,167 12,520 - 226,318 Total Expenditures 1,586 34,670 281,226 328,325 192,167 837,974 Net Revenue Over/(Under) Expenditures 371,639 44,577 (253,672) (323,913) (162,162) Fund Balances: Beginning of year 733,598 1,105,237 1,149,814 896,142 572,229 End of Year Encumbered -	Expenditures:												
Dog Walking Park - 21 25,901 233,576 7,246 266,744 Siempre Verde Design - 10,528 - - - 10,528 Par Course Improvements - - 27,114 41,342 31,297 99,753 Toyon Park - Additional Work - - - 18,458 - 18,458 Knight Memorial - - - 4,483 - 4,483 Marina Park Irrigation Improvements - - - - - 135,678 135,678 135,678 226,318 Senior Center - 4,631 209,167 12,520 - 226,318 Total Expenditures 371,639 34,670 281,226 328,325 192,167 837,974 Net Revenue Over/(Under) Expenditures 371,639 44,577 (253,672) (323,913) (162,162) Fund Balances: Beginning of year 733,598 1,105,237 1,149,814 896,142 572,229 <td>Administrative Internal Service Charges</td> <td></td> <td>1,586</td> <td></td> <td>17,768</td> <td></td> <td>17,946</td> <td></td> <td>17,946</td> <td></td> <td>17,946</td> <td></td> <td>73,192</td>	Administrative Internal Service Charges		1,586		17,768		17,946		17,946		17,946		73,192
Siempre Verde Design - 10,528 - - 10,528 Par Course Improvements - - 27,114 41,342 31,297 99,753 Toyon Park - Additional Work - - - 18,458 - 18,458 Knight Memorial - - - 4,483 - 4,483 Marina Park Irrigation Improvements - - - - - 135,678 135,678 Senior Center - - 4,631 209,167 12,520 - 226,318 Net Revenue Over/(Under) Expenditures 371,639 44,577 (253,672) (323,913) (162,162) Fund Balances: Beginning of year 733,598 1,105,237 1,149,814 896,142 572,229 End of Year - 14,135 173,001 6,356 39,113 Committed but unexpended - 14,135 173,001 6,356 39,113 Uncommitted 1,105,237 652,581 - 196,647	Downtown TOD Park Development/ Master Plan		-		1,722		1,098		-		-		2,820
Par Course Improvements - - 27,114 41,342 31,297 99,753 Toyon Park - Additional Work - - - 18,458 - 18,458 Knight Memorial - - - 4,483 - 4,483 Marina Park Irrigation Improvements - - - - - 135,678 137,971 14,135 132,226 132,167 14,135 13,149,814 896,142 572,229 14,135 14,135	Dog Walking Park		-		21		25,901		233,576		7,246		266,744
Toyon Park - Additional Work - - - 18,458 - 18,458 Knight Memorial - - - 4,483 - 4,483 Marina Park Irrigation Improvements - - - - 135,678 135,678 Senior Center - 4,631 209,167 12,520 - 226,318 Net Revenue Over/(Under) Expenditures 371,639 44,577 (253,672) (323,913) (162,162) Fund Balances: Beginning of year 733,598 1,105,237 1,149,814 896,142 572,229 End of Year - 14,135 173,001 6,356 39,113 Committed but unexpended - 14,135 173,001 6,356 39,113 Uncommitted 1,105,237 652,581 - 196,647 199,568	Siempre Verde Design		-		10,528		-		-		-		10,528
Knight Memorial - - 4,483 - 4,483 Marina Park Irrigation Improvements - - - - 135,678 135,678 Senior Center 1,586 34,670 281,226 328,325 192,167 837,974 Net Revenue Over/(Under) Expenditures 371,639 44,577 (253,672) (323,913) (162,162) Fund Balances: Beginning of year 733,598 1,105,237 1,149,814 896,142 572,229 End of Year - 14,135 173,001 6,356 39,113 Committed but unexpended - 483,098 723,141 369,226 171,385 Uncommitted 1,105,237 652,581 - 196,647 199,568	Par Course Improvements		-		-		27,114		41,342		31,297		99,753
Marina Park Irrigation Improvements - - - - - - 135,678 135,678 Senior Center 1 4,631 209,167 12,520 - 226,318 Total Expenditures 1,586 34,670 281,226 328,325 192,167 837,974 Net Revenue Over/(Under) Expenditures 371,639 44,577 (253,672) (323,913) (162,162) Fund Balances: 886,142 572,229 572,229 572,229 572,229 End of Year 1,105,237 14,135 173,001 6,356 39,113 Committed but unexpended 1,483,098 723,141 369,226 171,385 Uncommitted 1,105,237 652,581 196,647 199,568	Toyon Park - Additional Work		-		-		-		18,458		-		18,458
Senior Center - 4,631 209,167 12,520 - 226,318 Total Expenditures 1,586 34,670 281,226 328,325 192,167 837,974 Net Revenue Over/(Under) Expenditures 371,639 44,577 (253,672) (323,913) (162,162) Fund Balances: Beginning of year 733,598 1,105,237 1,149,814 896,142 572,229 End of Year Encumbered - 14,135 173,001 6,356 39,113 Committed but unexpended - 483,098 723,141 369,226 171,385 Uncommitted 1,105,237 652,581 - 196,647 199,568	Knight Memorial		-		-		-		4,483		-		4,483
Total Expenditures 1,586 34,670 281,226 328,325 192,167 837,974 Net Revenue Over/(Under) Expenditures 371,639 44,577 (253,672) (323,913) (162,162) Fund Balances: 886,142 572,229 572,229 End of Year 14,135 173,001 6,356 39,113 Committed but unexpended - 483,098 723,141 369,226 171,385 Uncommitted 1,105,237 652,581 - 196,647 199,568	Marina Park Irrigation Improvements		-		-		-		-		135,678		135,678
Fund Balances: 371,639 44,577 (253,672) (323,913) (162,162) Beginning of year 733,598 1,105,237 1,149,814 896,142 572,229 End of Year Encumbered - 14,135 173,001 6,356 39,113 Committed but unexpended - 483,098 723,141 369,226 171,385 Uncommitted 1,105,237 652,581 - 196,647 199,568	Senior Center		-		4,631		209,167		12,520		-		226,318
Fund Balances: Beginning of year 733,598 1,105,237 1,149,814 896,142 572,229 End of Year - 14,135 173,001 6,356 39,113 Committed but unexpended - 483,098 723,141 369,226 171,385 Uncommitted 1,105,237 652,581 - 196,647 199,568	Total Expenditures		1,586		34,670		281,226		328,325		192,167		837,974
Beginning of year 733,598 1,105,237 1,149,814 896,142 572,229 End of Year - 14,135 173,001 6,356 39,113 Committed but unexpended - 483,098 723,141 369,226 171,385 Uncommitted 1,105,237 652,581 - 196,647 199,568	Net Revenue Over/(Under) Expenditures	3	371,639		44,577		(253,672)		(323,913)		(162,162)		
End of Year Encumbered - 14,135 173,001 6,356 39,113 Committed but unexpended - 483,098 723,141 369,226 171,385 Uncommitted 1,105,237 652,581 - 196,647 199,568	Fund Balances:												
Encumbered - 14,135 173,001 6,356 39,113 Committed but unexpended - 483,098 723,141 369,226 171,385 Uncommitted 1,105,237 652,581 - 196,647 199,568	Beginning of year	7	733,598	1,1	05,237	:	1,149,814		896,142		572,229		
Committed but unexpended - 483,098 723,141 369,226 171,385 Uncommitted 1,105,237 652,581 - 196,647 199,568	End of Year												
Uncommitted 1,105,237 652,581 - 196,647 199,568	Encumbered		-		14,135		173,001		6,356		39,113		
,, ,	Committed but unexpended		-	4	83,098		723,141		369,226		171,385		
Total Ending Fund Balance \$ 1,105,237 \$ 1,149,814 \$ 896,142 \$ 572,229 \$ 410,067	Uncommitted	1,1	105,237	6	52,581		-		196,647		199,568		
	Total Ending Fund Balance	\$ 1,1	105,237	\$ 1,1	49,814	\$	896,142	\$	572,229	\$	410,067		