



# City of San Leandro

Meeting Date: July 21, 2014

## Staff Report

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**File Number:** 14-291

**Agenda Section:** CONSENT CALENDAR

**Agenda Number:** 8.I.

**TO:** City Council

**FROM:** Chris Zapata  
City Manager

**BY:** David Baum  
Finance Director

**FINANCE REVIEW:** David Baum  
Finance Director

**TITLE:** Staff Report for the Resolution Approving the 2013-14 Year-End Budget Amendments

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### SUMMARY AND RECOMMENDATION

Staff recommends that the City Council review and approve 2013-14 Year-End 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 attached summary of budget adjustments reflects budget activity recorded by the Finance Department over the last few months of 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

New General Fund revenues amount to \$35,831, leaving about \$90,779 in new General Fund expenditures that are funded by General Fund reserves. \$60,000 represents the contract for the State Legislative Advocacy Services.

New project funding includes \$25,000 received from the San Leandro Unified School District for repairs at the San Leandro Ball Park and donations to various programs in the Recreation Department and the Library.

Expenditures in the Special Grants Fund are reduced by \$350,000 because the Metropolitan Transportation Commission grant, awarded in December 2011, was not received. The Safe Routes to Transit project is expected to be funded by the Measure B fund.

## **ATTACHMENTS**

### **Attachments to Resolution**

- Year-End Adjustments by Fund
- Year-End Adjustments Detail

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



# City of San Leandro

Meeting Date: July 21, 2014

## Resolution - Council

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**File Number:** 14-292 **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 the Year-End 2013-14 Budget Amendment  
(approves adjustments for changes that require additional appropriations or re-appropriations between budget line items)

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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 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 end 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 Year-End Budget Adjustments - Detail 2013-14 and Fiscal Year 2013-14 Year-End Budget Adjustments by Fund, copies of which are attached hereto and incorporated herein by reference.

**City of San Leandro  
2013-14 Budget Adjustments by Fund**

**Attachment 1**

<b>Funding Source</b>	<b>Revenue Adjustments</b>	<b>Expenditure Adjustments</b>	<b>Net Change to Fund Balance</b>
General Fund	35,831	(126,610)	(90,779)
Park In Lieu Fees Fund	-	(5,780)	(5,780)
Special Grants Fund	28,875	291,102	319,977
Water Pollution Control Plant Enterprise Fund	585	(6,585)	(6,000)
Environmental Compliance Enterprise Fund	-	(530)	(530)
Information Technology - Internal Service Fund	1,060	(3,060)	(2,000)
Equipment Maintenance - Internal Service Fund	30,023	(30,023)	-
<b>Total</b>	<b>\$ 96,374</b>	<b>\$ 118,514</b>	<b>\$ 214,888</b>

**RECOMMENDED BUDGET ADJUSTMENTS - DETAIL**  
**2013-14**

**GENERAL FUND**

## Revenue Budget Adjustments:

BART & Madison Marquette reimbursement for grant application	\$	5,000
Donations to Recreation for Family Movie Nights		3,425
SLUSD reimbursement for SL Ball Park repairs		25,000
Library Donation		400
YAC Donation for San Leandro's Got Talent		2,006
<b>Total Increase in Revenues</b>	<b>\$</b>	<b>35,831</b>

## Expenditure Budget Adjustments:

MTC Planning Grant application for BART TOD	\$	(5,000)
Recreation Family Movie Nights		(3,425)
Fund repair work and SL Ball Park		(25,000)
Funding for Building Maintenance training and purchase of code books		(17,200)
Fund Friends of the Creek lease guarantee		(13,579)
Library Donation		(400)
Consulting Services - State Legislative Advocacy Services		(60,000)
San Leandro's Got Talent event - YAC Donation		(2,006)
<b>Total Increase in Expenditures</b>	<b>\$</b>	<b>(126,610)</b>

<b>Total Change in Projected Ending Fund Balance</b>	<b>\$</b>	<b>(90,779)</b>
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**PARK IN-LIEU DEVELOPMENT FEE FUND**

## Expenditure Budget Adjustments:

Projects Completed, Dog Walking Park and Par Course Improvements	\$	4,678
Fund project - Resurface Skate Park		(10,458)

<b>Total Increase in Expenditures and</b>		
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<b>Total Change in Projected Ending Fund Balance</b>	<b>\$</b>	<b>(5,780)</b>
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**SPECIAL GRANTS FUND**

## Revenue Budget Adjustments:

Library - CAL Humanities Grant	\$	5,000
First 5 Alameda Grant		23,875
<b>Total Increase in Revenues</b>	<b>\$</b>	<b>28,875</b>

## Expenditure Budget Adjustments:

Library staff, books and supplies from CAL Humanities Grant	\$	(5,000)
First 5 Alameda Grant		(23,875)
Reduce grant funding for Safe Routes to Transit project		350,000
Purchase Mobile Negotiations Operation Command Vehicle - Front Line		(30,023)
<b>Total Decrease in Expenditures</b>	<b>\$</b>	<b>291,102</b>

<b>Total Change in Projected Ending Fund Balance</b>	<b>\$</b>	<b>319,977</b>
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**RECOMMENDED BUDGET ADJUSTMENTS - DETAIL**  
**2013-14**

**WATER POLLUTION CONTROL PLANT ENTERPRISE FUND**

## Revenue Budget Adjustments:

Project Reimbursement	\$	585
<b>Total Increase in Revenues</b>	<b>\$</b>	<b>585</b>

## Expenditure Budget Adjustments:

Additional Funding Preda St/S.L. Creek Sanitary Sewer Upgrade	\$	(585)
Project - Sanitary Sewer Asset Management System		(6,000)
<b>Total Increase in Expenditures</b>	<b>\$</b>	<b>(6,585)</b>
<b>Total Change in Projected Ending Fund Balance</b>	<b>\$</b>	<b>(6,000)</b>

**ENVIRONMENTAL SERVICES ENTERPRISE FUND**

## Expenditure Budget Adjustments:

Transfer funds to Information Technology for Mobile Hot Spot	\$	(530)
<b>Total Increase in Expenditures and</b>		
<b>Total Change in Projected Ending Fund Balance</b>	<b>\$</b>	<b>(530)</b>

**INFORMATION TECHNOLOGY - INTERNAL SERVICE FUND**

## Revenue Budget Adjustments:

Transfer from Environmental Services for Mobile Hot Spot	\$	1,060
<b>Total Increase in Revenues</b>	<b>\$</b>	<b>1,060</b>

## Expenditure Budget Adjustments:

Mobile Hot Spot Service Charges	\$	(1,060)
Laptop for Patrol Vehicle		(2,000)
<b>Total Increase in Expenditures</b>	<b>\$</b>	<b>(3,060)</b>
<b>Total Change in Projected Ending Fund Balance</b>	<b>\$</b>	<b>(2,000)</b>

**EQUIPMENT MAINTENANCE - INTERNAL SERVICE FUND**

## Revenue Budget Adjustments:

Front Line funding for Mobile Negotiations Command Unit	\$	30,023
<b>Total Increase in Revenues</b>	<b>\$</b>	<b>30,023</b>

## Expenditure Budget Adjustments:

		(30,023)
<b>Total Increase in Expenditures</b>	<b>\$</b>	<b>(30,023)</b>
<b>Total Change in Projected Ending Fund Balance</b>	<b>\$</b>	<b>-</b>

<b>TOTAL NET BUDGET ADJUSTMENTS FOR ALL FUNDS</b>	<b>\$</b>	<b>214,888</b>
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