



City of San Leandro

Meeting Date: October 6, 2014

Staff Report

File Number: 14-423

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 a Resolution Approving a Budget Amendment to the City's Fiscal Year 2014-15 General Fund, Special Revenue Funds, Enterprise Funds and Internal Service Funds Budget

SUMMARY AND RECOMMENDATION

Staff recommends that the City Council review and approve 2014-15 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 2014-15 General Fund, Special Revenue Funds, Enterprise Funds, and Internal Service Funds Budget on May 19, 2014.

DISCUSSION

The attached summary of budget adjustments reflects budget activity recorded by the Finance Department over the first few months of 2014-15 and includes items that were included in the 2013-14 adopted budget that will be carried over to 2014-15. 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 Impact

The total change in the projected ending fund balance for the General Fund amounts to \$391,603. New General Fund revenues amount to \$53,615, leaving about \$445,218 in new General Fund expenditures funded by increases in Sales Tax and Property Tax that were

higher than estimated in 2013-14.

New project funding includes \$7,215 from Alameda County for the Police Teen Academy and \$46,400 from the Friends of the Library.

The remaining appropriation increases reflect carry-over (see Attachment 2) from various projects not completed in Fiscal Year 2013-14.

ATTACHMENTS

Attachments to Resolution

- Summary Budget Adjustments
- Detailed Budget Adjustments

PREPARED BY: David Baum, Finance Director, Finance Department



City of San Leandro

Meeting Date: October 6, 2014

Staff Report

File Number: 14-424

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 Amendments to the City of San Leandro Budget for Fiscal Year 2014-15 (approves amendments for changes that require additional appropriations or re-appropriations between budget line items)

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 2014-15 General Fund, Special Revenue Funds, Enterprise Funds, and Internal Service Funds Budget on June 3, 2013.

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

That the 2014-15 Budget is hereby amended as shown on that certain document entitled Recommended Budget Adjustments - Detail 2014-15 and Fiscal Year 2014-15 Budget Adjustments by Fund, copies of which are attached hereto and incorporated herein by reference.

**City of San Leandro
Fiscal Year 2014-15**

Attachment 1

Funding Source	Net Change to Fund Balance
General Fund	\$ (391,603)
Special Grants Fund	(268,071)
Asset Seizure Fund	(200,000)
HOME Grant Fund	-
Community Development Block Grant (CDBG) Fund	-
Water Pollution Control Plant Enterprise Fund	(262,200)
Information Technology Internal Service Fund	(110,207)
Total	\$ (1,232,081)

RECOMMENDED YEAR-END BUDGET ADJUSTMENTS - DETAIL
2014-15

GENERAL FUND

Revenue Budget Adjustments:

Carry-Over	Alameda County Teen Academy Funding	\$	7,215
New	Friends of the Library Donation		46,400
	Total Increase in Revenues	\$	53,615

Expenditure Budget Adjustments:

Carry-Over	Police Department - Patrol fleet in-car computers	\$	(130,000)
Carry-Over	Police Department - Advertising for recruitments		(9,150)
Carry-Over	City Manager - Medical Marijuana Program		(50,000)
Carry-Over	City Manager - Bayfair Signage Project		(8,500)
Carry-Over	City Manager - Creek Walk Local Grant matching funds		(10,000)
Carry-Over	City Manager - Memorial Park Playground Equipment		(10,000)
Carry-Over	City Innovation Division - Prototyping The Future Project		(3,300)
Carry-Over	Business Development - Rigo 23 Mural		(45,000)
Carry-Over	Business Development - Mangal's Center Façade		(50,000)
Carry-Over	Business Development - Davis Plaza		(32,581)
Carry-Over	Business Development - 21st Amendment		(50,000)
Carry-Over	Business Development - Pallen's Martial Arts		(5,407)
Carry-Over	Business Development - Broadband Connections		(34,065)
New	Teen Academy Supplies		(7,215)
New	Friends of the Library - Summer Reading Program		(23,000)
New	Friends of the Library - Library Materials, Databases, Programs		(23,400)
	Total Increase in Expenditures		(445,218)
	Total Change in Projected Ending Fund Balance	\$	(391,603)

SPECIAL GRANTS FUND

Revenue Budget Adjustments:

Carry-Over	Cal Grips Grant Reimbursements	\$	476,316
New	First 5 of Alameda County Funding		23,875
New	Big Read Program Funding		2,800
	Total Increase in Revenues	\$	502,991

Expenditure Budget Adjustments:

Carry-Over	Library - First 5 of Alameda County Grant	\$	(54,683)
Carry-Over	Library - State Library Grant		(137,188)
Carry-Over	Library - LSTA and NEA Grants		(6,200)
Carry-Over	Police - Cal Grips Grant		(476,316)
New	First 5 of Alameda County 2014-15 Grant		(23,875)
New	Police Department Equipment for 2014-15		(70,000)
New	Big Read Program		(2,800)
	Total Increase in Expenditures	\$	(771,062)
	Total Change in Projected Ending Fund Balance	\$	(268,071)

ASSET SEIZURE FUND

Expenditure Budget Adjustments:

New	Police Department equipment and supplies	\$	(200,000)
	Total Increase in Expenditures and		
	Total Change in Projected Ending Fund Balance	\$	(200,000)

RECOMMENDED YEAR-END BUDGET ADJUSTMENTS - DETAIL
2014-15

HOME GRANT FUND

Revenue Budget Adjustments:

Carry-Over	Home Fund Reimbursements	\$	936,440
	Total Increase in Revenues	\$	936,440

Expenditure Budget Adjustments:

Carry-Over	Home Administration and Project Funds	\$	(936,440)
	Total Increase in Expenditures	\$	(936,440)

Total Change in Projected Ending Fund Balance	\$	-
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COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) FUND

Revenue Budget Adjustments:

Carry-Over	Community Development Block Grant Reimbursements	\$	100,000
	Total Increase in Revenues	\$	100,000

Expenditure Budget Adjustments:

Carry-Over	Child Care Center at Bridge Housing	\$	(100,000)
	Total Increase in Expenditures	\$	(100,000)

Total Change in Projected Ending Fund Balance	\$	-
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WATER POLLUTION CONTROL PLANT ENTERPRISE FUND

Expenditure Budget Adjustments:

Carry-Over	Underdrain Repair, Control Building Project, Electricity Costs	\$	(93,200)
Carry-Over	Furniture for new building		(6,000)
Carry-Over	Purchase of new Turbo Blower		(77,000)
Carry-Over	Digester 4 Cleaning		(86,000)
Carry-Over	Total Increase in Expenditures and		

Total Change in Projected Ending Fund Balance	\$	(262,200)
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INFORMATION TECHNOLOGY INTERNAL SERVICE FUND

Expenditure Budget Adjustments:

Carry-Over	Help Desk System, Laserfiche Upgrade, Virtual Server, Skillset	\$	(64,207)
Carry-Over	Building Cabling		(20,000)
Carry-Over	Taser Integration Program		(26,000)

Carry-Over	Total Increase in Expenditures and		
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Total Change in Projected Ending Fund Balance	\$	(110,207)
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TOTAL NET BUDGET ADJUSTMENTS FOR ALL FUNDS	\$	(1,232,081)
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