

**City of San Leandro  
General Fund and All Other Funds  
Biennial Budget  
2015-16 and 2016-17**



**City Council Meeting  
April 20, 2015**

# Overview

- 2015 City Council goals
- General Fund follow-up
- City biennial budget – All funds
- Special Revenue funds
- Enterprise funds
- Internal Service funds
- Successor Agency funds
- Biennial budget calendar

# City Council 2015 Goals

- Place San Leandro on a firm foundation for long-term fiscal sustainability
- Advance projects and programs promoting sustainable economic development, including transforming San Leandro into a center for innovation
- Provide quality public safety service and grow our partnership with the community to keep San Leandro safe
- Maintain and enhance San Leandro's infrastructure
- Support and implement programs, activities and strengthen communication that enhances the quality of life and wellness, celebrates the arts and diversity and promotes civic pride
- Maintain and support a strong positive relationship between the City, schools and the educational community

# General Fund Follow-up

- Budget considerations presented March 23rd, 2015
  - Unfunded liabilities
  - Service level demands
  - Facility and maintenance needs
  - Community and social services programs financial support
  - Fire contract services and equipment
- Increased Fire OPEB costs – 100% ARC funding
- Maintain reserve levels
- Labor negotiations

# General Fund Budget Summary

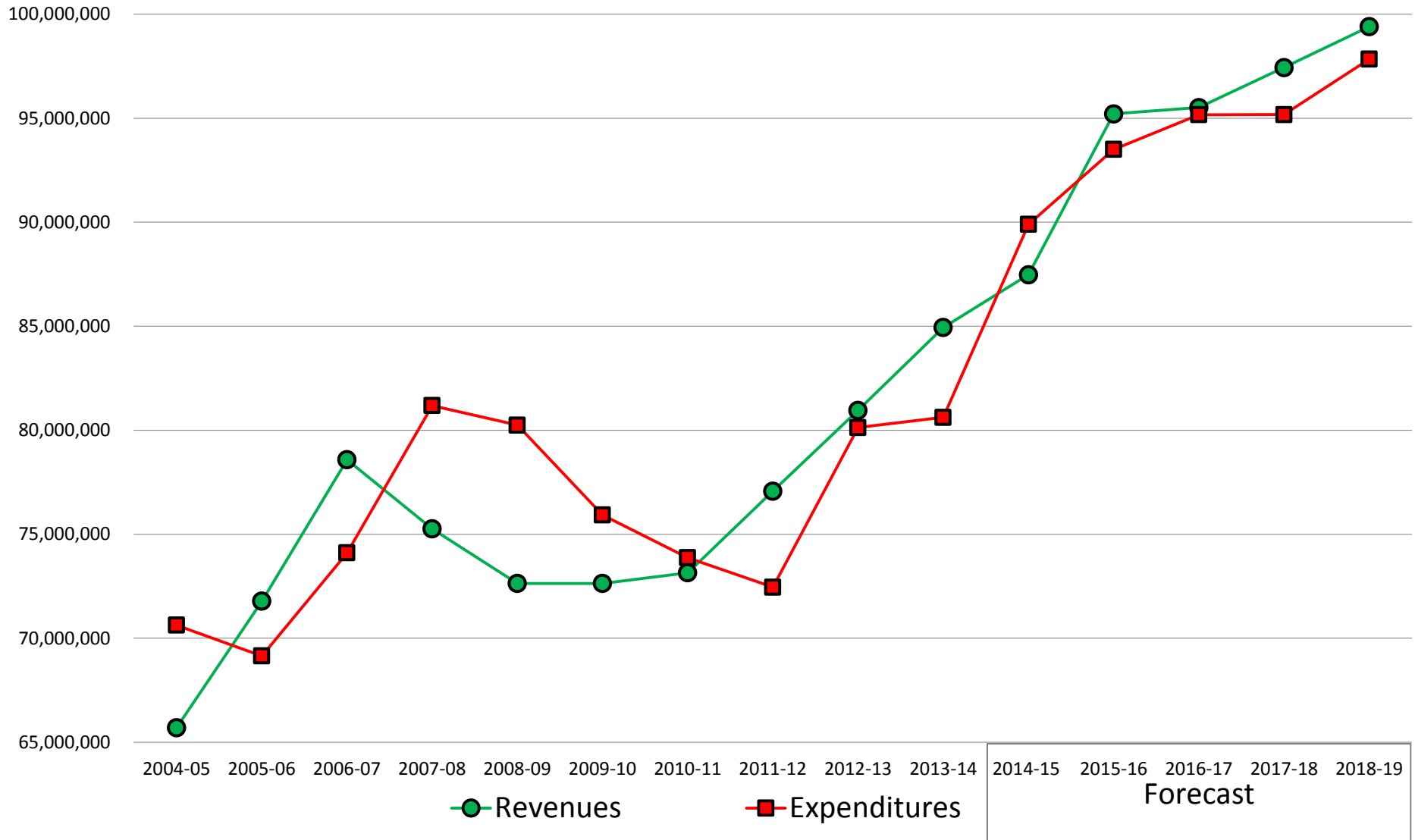
## 2014-15 through 2016-17

(Dollars in Thousands)

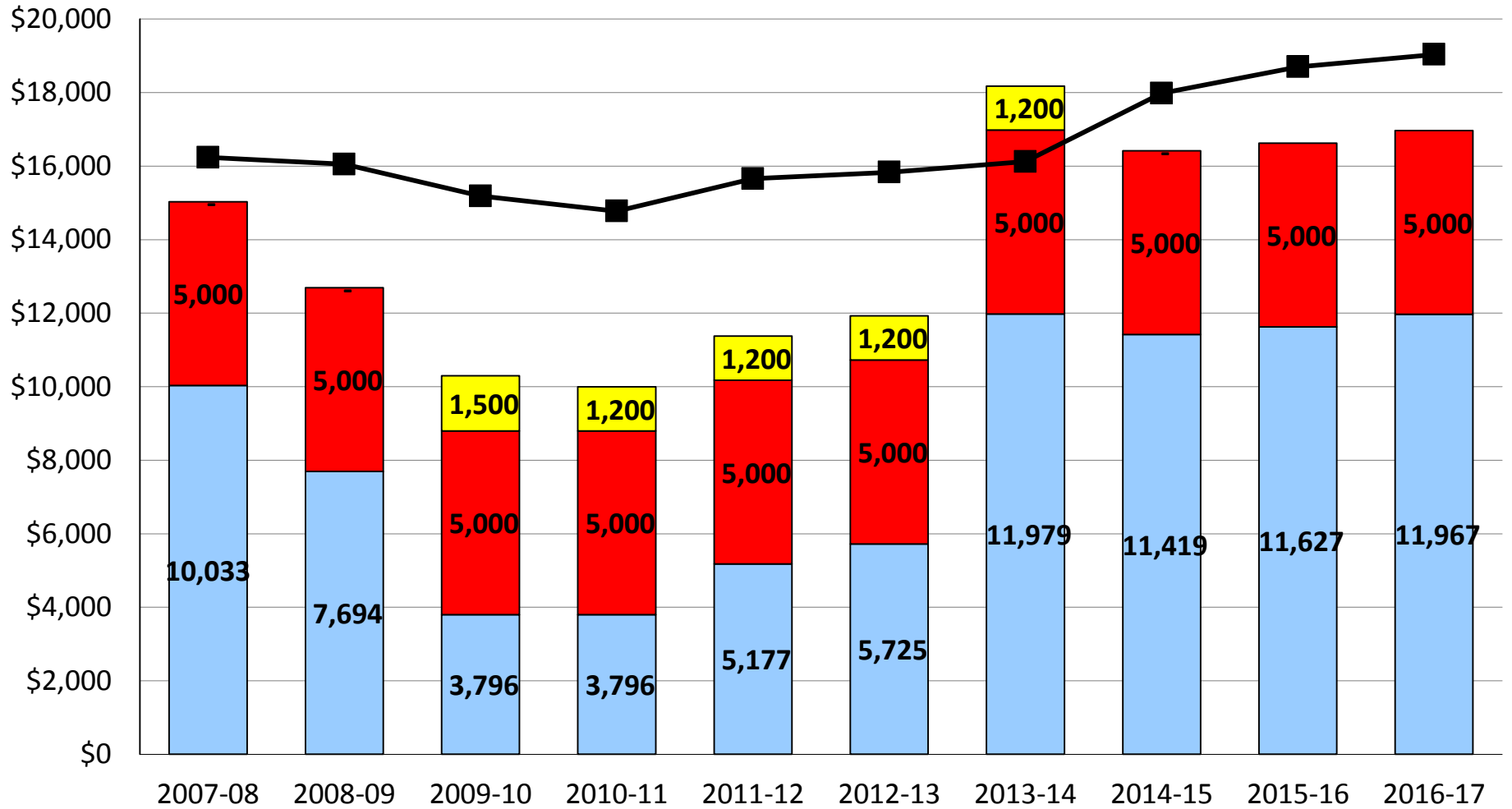
	2014-15 Adopted	2014-15 Projected	2015-16 Proposed	2016-17 Proposed
Operating Revenues	\$ 84,291	\$ 87,474	\$ 95,207	\$ 95,510
Operating Expenditures	(85,178)	(87,313)	(89,692) *	(91,605)
Operating Surplus (Deficit)	(887)	161	5,515	3,905
Transfers	(1,138)	(2,584)	(3,807)	(3,563)
Use of Fund Balance	2,025	2,423	0	0
Other Sources (Uses)	887	(161)	(3,807)	(3,563)
Net Revenue/(Expenditures)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,708</u>	<u>\$ 342</u>

\* Includes third and final payment of \$1M to San Leandro Hospital

# General Fund Actuals and Forecast Revenues & Expenditures

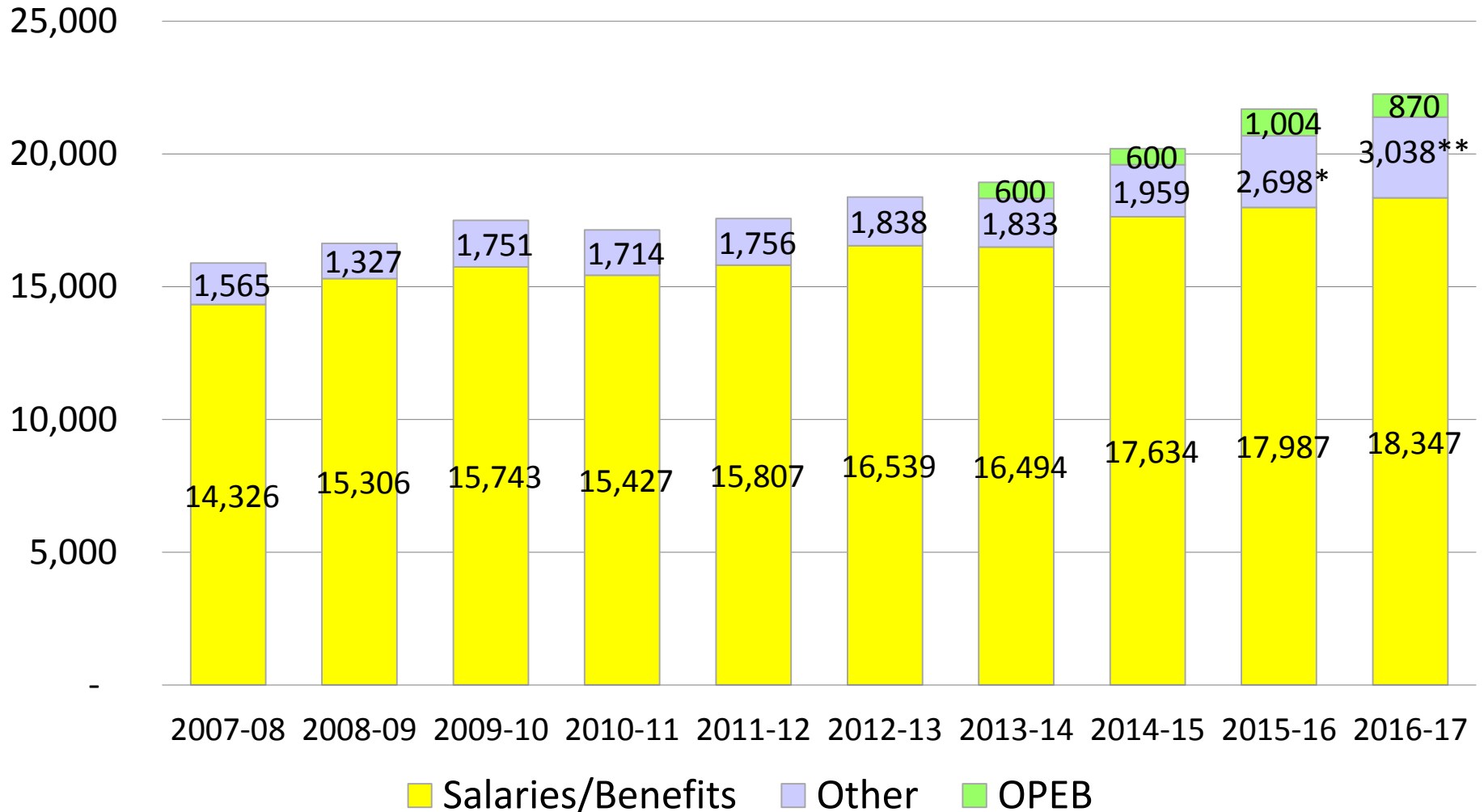


## City of San Leandro - General Fund Reserves (Dollars in Thousands)



■ Economic Uncertainty   
 ■ Major Emergencies   
 ■ Community Impact Fee   
 ■ 20% of Operating Expenditures

# Alameda County Fire Department Estimated Contract Service Costs (Dollars in Thousands)



\* Includes \$700k fire engine purchase    \*\* Includes \$1 million for ladder truck purchase    8

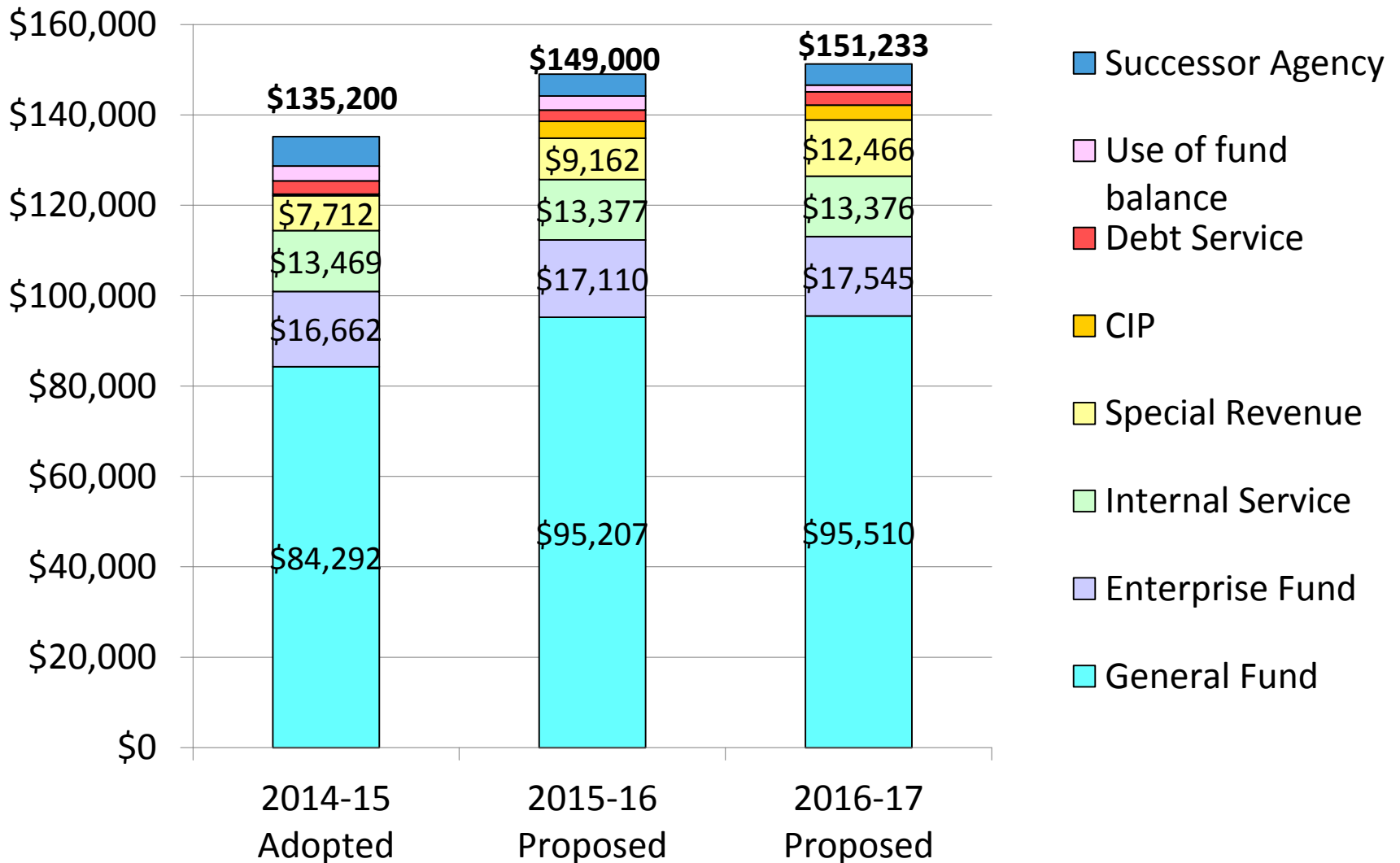


# Unfunded Liabilities

	<u>Description</u>	<u>% of ARC</u>	<u>2015-16</u>	<u>Overall</u>
1	Miscellaneous unfunded CalPERS (ARC = \$5.3M)	100%	\$5.3M	\$70.3M
2	Safety unfunded CalPERS (ARC = \$3.1M)	100%	3.1M	53.1M
3	Miscellaneous/Safety unfunded OPEB (ARC = \$1.4M)	125%	1.75M	14.6M
4	Fire department unfunded OPEB (ARC = \$1.8M)	100%	1.8M	19.8M
	<b>Total</b>	103%	\$11.95M	\$157.8M

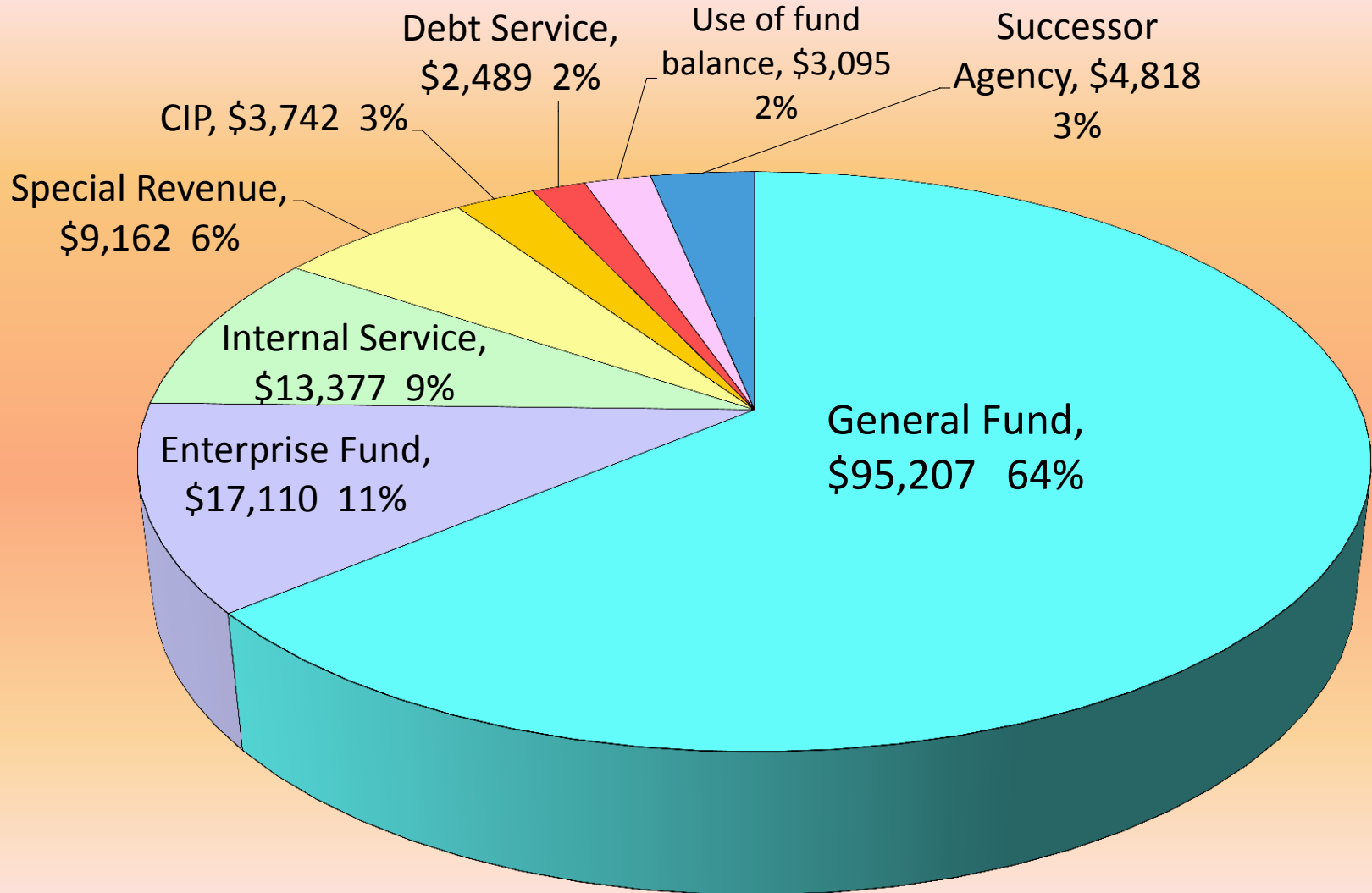
**2015-16 and 2016-17  
Proposed Budget  
All Funds**

# 2015-16 and 2016-17 Proposed Revenues by Fund (Dollars in Thousands)



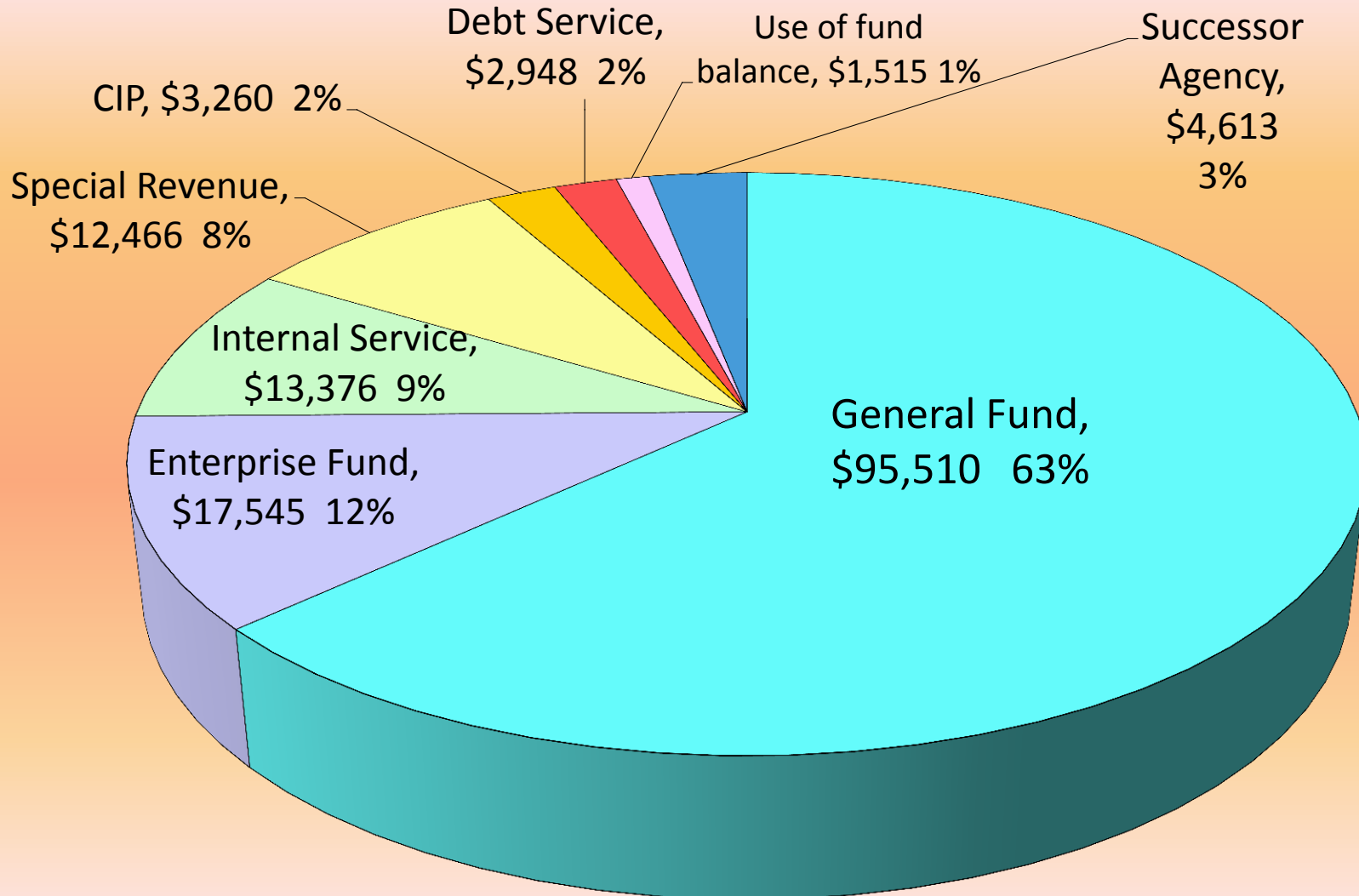
# 2015-16 Proposed Revenues by Fund

**\$149,000 a 10.2% increase from 2014-15 Adopted**  
(Dollars in Thousands)

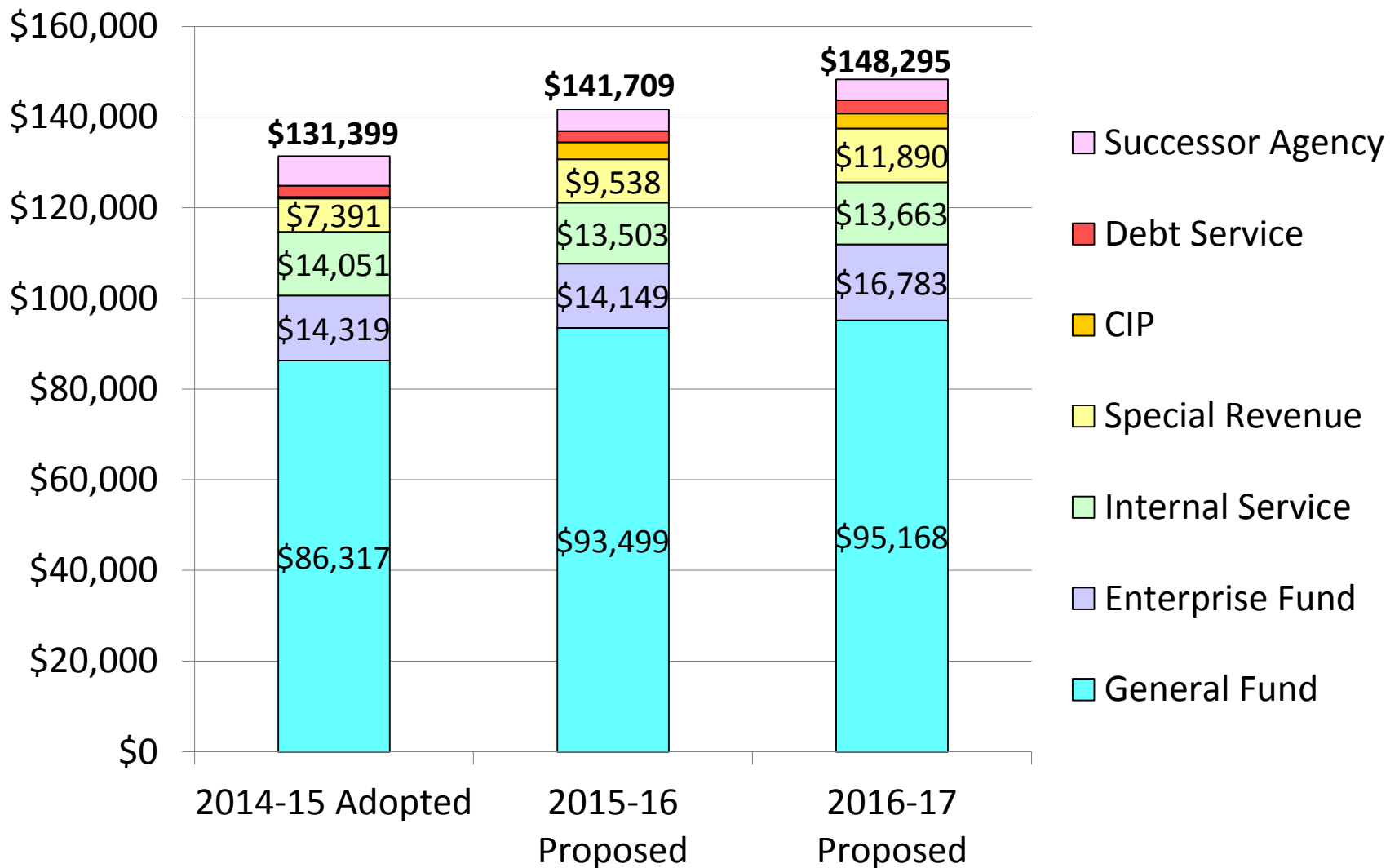


# 2016-17 Proposed Revenues by Fund

**\$151,233 a 1.5% increase from 2015-16 Proposed**  
(Dollars in Thousands)

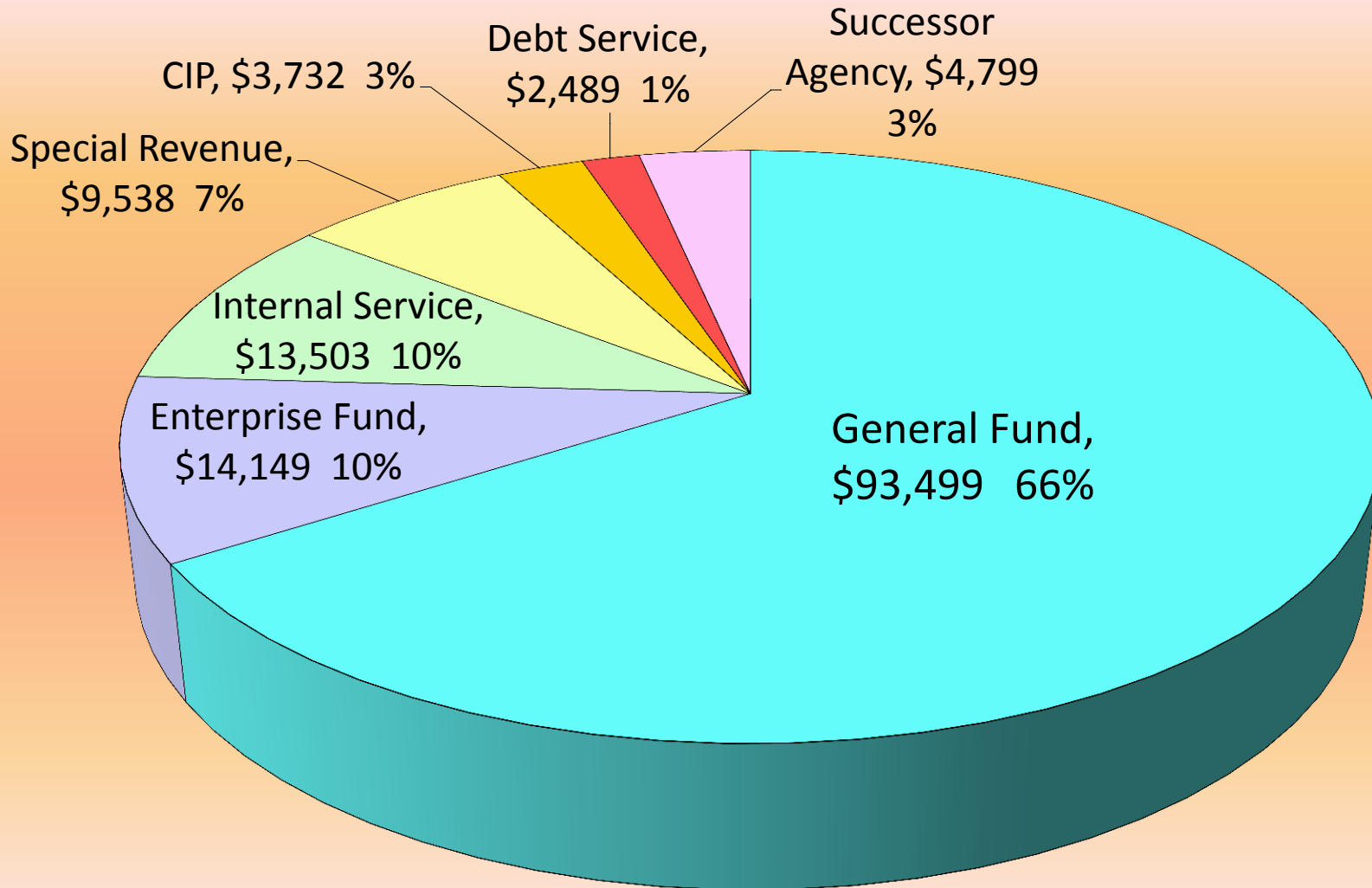


# 2015-16 and 2016-17 Proposed Expenditures by Fund (Dollars in Thousands)



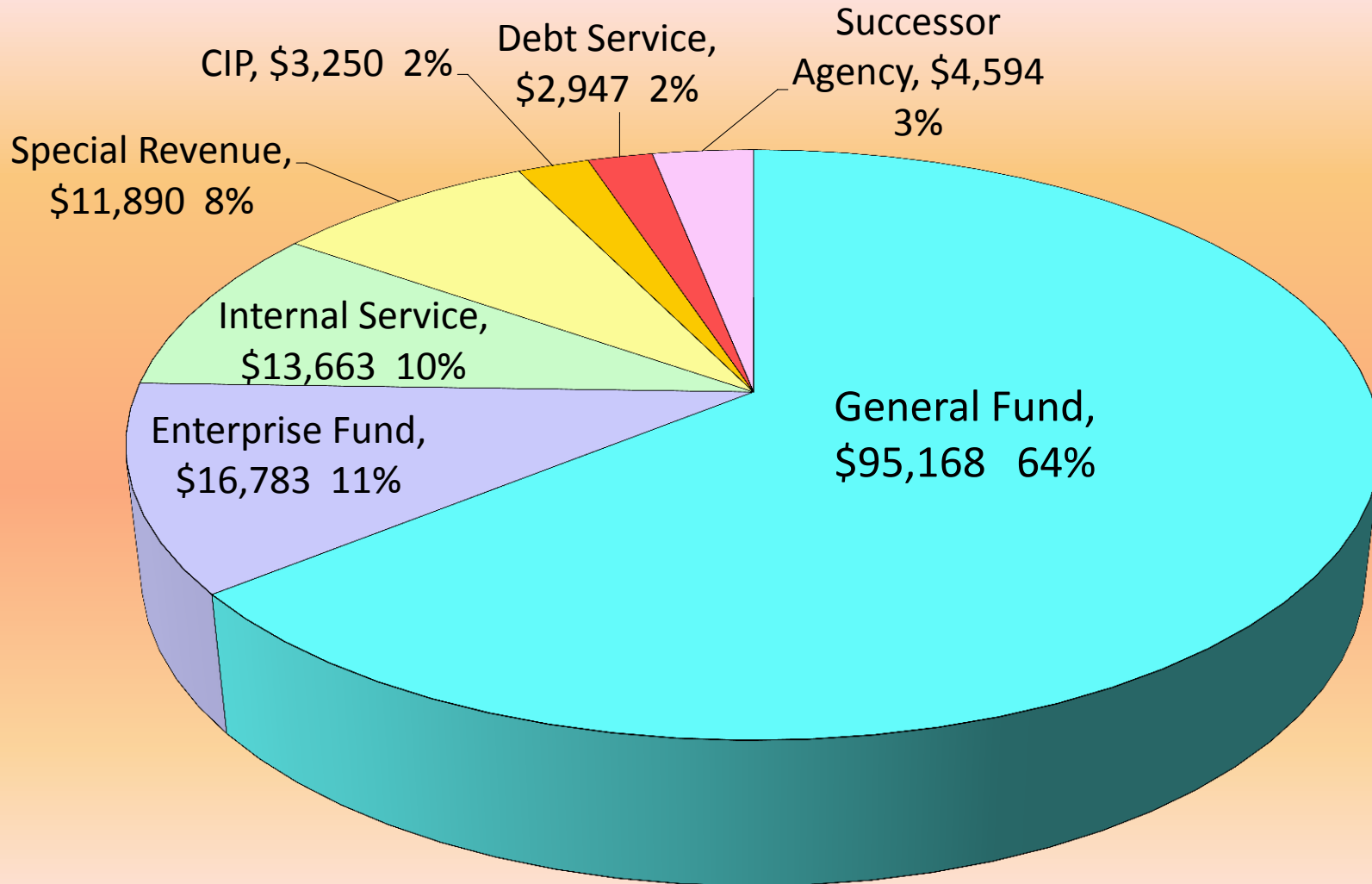
# 2015-16 Proposed Expenditures by Fund

**\$141,709 a 7.8% increase from 2014-15 Adopted**  
(Dollars in Thousands)



# 2016-17 Proposed Expenditures by Fund

**\$148,295 a 4.6% increase from 2015-16 Proposed**  
(Dollars in Thousands)





# Other Funds

- Special Revenue Funds
- Capital Improvement Projects (CIP) presented 3/23/15
- Enterprise Funds
- Internal Service Funds
- Successor Agency Fund

# Special Revenue Funds

- Community Development Block Grant (CDBG)
  - Annual federal grant for public services, affordable housing, capital improvements and economic development
- HOME Grant Housing Fund
  - Annual federal grant (via Alameda County) for affordable housing
- Housing In Lieu Fund
  - Assessments toward funding of low/moderate housing projects
- Affordable Housing Asset Fund
  - Assets received from affordable housing activities/programs from the former RDA Low/Moderate Housing fund and acts as its Successor agency
- Business Improvement District Fund (BID)
  - Service fees charged to business owners to provide shuttle service from Downtown BART to the West San Leandro Industrial area
- Asset Seizure Fund
  - Funds received from asset forfeiture and used for public safety purposes

# Special Revenue Fund (continued)

- Parking Fund
  - Parking meters, Parking structure and lot fees for parking facility operation and maintenance
- Park Development Fees Fund
  - Park development fee assessments levied for partial funding of park development needs associated with residential growth
- Heron Bay Maintenance Fund
  - Special assessment funding for ongoing maintenance of public facilities at the Heron Bay Development
- Cherrywood Maintenance Fund
  - Special assessment funding for ongoing maintenance of public facilities at the Cherrywood Development
- Grants Fund (90% associated with Capital Improvement Projects)
- Public Education & Government (PEG) Fund
  - User fees charged to cable television customers and is used to fund public education on government programs

# Special Revenue Fund Summary

## 2015-16 and 2016-17

	Beginning	Revenue	Expenditures	Ending	Revenue	Expenditures	Ending
Description	Balance	2015-16	2015-16	Balance	2016-17	2016-17	Balance
Park Development Fees	96,594	28,000	(17,946)	106,648	28,000	(17,946)	116,702
Parking	(136,311)	249,660	(253,990)	(140,641)	249,660	(258,229)	(149,210)
Asset Seizure	607,271	71,500	0	678,771	71,500	0	750,271
Heron Bay Maintenance	305,826	348,589	(337,420)	316,995	355,530	(342,927)	329,598
Cherrywood Maintenance	341,410	23,385	0	364,795	23,843	0	388,638
Grants	353,583	1,008,689	(975,005)	387,267	3,989,303	(3,981,254)	395,316
CDBG	0	628,306	(511,561)	116,745	628,306	(508,240)	236,811
Home Grant Housing	0	185,000	(142,124)	42,876	185,000	(142,480)	85,396
Housing In Lieu	110,404	0	0	110,404	0	0	110,404
Affordable Housing Asset Fund	1,249,532	185,000	0	1,434,532	185,000	0	1,619,532
Business Improvement District	119,062	685,000	(346,920)	457,142	691,200	(346,920)	801,422
Public Education & Govt	241,347	175,450	(62,159)	354,638	175,450	(62,159)	467,929

# Parking Fund 5-Year Forecast

	2012-13	2013-14	2014-15	2014-15	2015-16	2016-17	2017-18	2018-19
Parking Fund 132	Actual	Actual	Adopted	Projected	Projected	Projected	Projected	Projected
<b>Beginning Fund Balance</b>	82,039	31,413	(39,711)	(37,203)	(136,311)	(140,641)	(149,210)	(159,022)
<b>Revenue</b>								
Parking Fees	233,815	239,138	250,000	227,000	249,660	249,660	252,157	254,678
Interest Income	110	870	160	50	0	0	0	0
<b>Total Revenues</b>	233,925	240,008	250,160	227,050	249,660	249,660	252,157	254,678
<b>Expenditures</b>								
Personnel	159,338	163,163	170,832	170,832	84,858	89,097	89,774	94,255
Non-Personnel	125,213	145,461	155,326	155,326	169,132	169,132	172,195	172,195
<b>Total Expenditures</b>	284,551	308,624	326,158	326,158	253,990	258,229	261,970	266,451
<b>Annual Surplus/(Shortfall)</b>	(50,626)	(68,616)	(75,998)	(99,108)	(4,330)	(8,569)	(9,813)	(11,772)
<b>Ending Fund Balance</b>	31,413	(37,203)	(115,709)	(136,311)	(140,641)	(149,210)	(159,022)	(170,795)

- Downtown garage opened November 2012
- New parking management system installed June 2013
- Annual maintenance of \$10,000 per year
- Building maintenance charges of \$82,800 in 2015-16 and in 2016-17
- Deficit beginning 2013-14; revisit parking rates and expenditure review
- Proposed transferring 0.7 FTE to general fund to reduce deficit
- Parking study to be performed in 2015-16

# Special Revenue Funds (Streets)

- Gas Tax Fund
  - Allocation from state for street maintenance performed by Public Works
- Gas Tax (Section 2103)
  - Allocation from state for street reconstruction (CIP)
- Street/Traffic Improvement Fund (DFSI)
  - Development fee assessments for street and traffic improvements
- Measure B
  - City share of ½ cent sales tax administered by the Alameda County Transportation Authority (ACTA) for streets, construction and maintenance
  - Used for streets capital projects
- Measure BB
  - City share of additional ½ cent transportation sales tax approved by voters November 4, 2014 and administered by the Alameda County Transportation Authority (ACTA) for streets, construction and maintenance for 30 years beginning April 1, 2015
  - Fix roads, increase bicycle and pedestrian safety, reduce traffic congestion and improve air quality
- Measure F
  - City share of proceeds on a \$10 increase in vehicle registration fees approved by voters in November 2010; funds used for projects to reduce traffic congestion and vehicle related pollution
- Underground Utility Fees
  - Funds utility conversion project for placement of overhead utilities placed underground

# Special Revenue Fund (Streets) Summary 2015-16 and 2016-17

	Beginning	Revenue	Expenditures	Ending	Revenue	Expenditures	Ending
Description	Balance	2015-16	2015-16	Balance	2016-17	2016-17	Balance
Street/Traffic Improv (DFSI)	868,826	87,000	(531,528)	424,298	87,000	(31,528)	479,770
Gas Tax	1,204,079	1,458,552	(2,096,371)	566,260	1,696,552	(2,141,006)	121,806
Gas Tax (Section 2103)	(55,231)	398,953	(340,690)	3,032	399,203	(400,690)	1,545
Measure B	85,303	1,671,170	(1,312,019)	444,454	1,704,873	(1,886,809)	262,518
Measure BB	314,070	1,467,645	(510,000)	1,271,715	1,497,878	(1,275,000)	1,494,593
Measure F	87,388	416,422	(500,000)	3,810	424,730	(425,000)	3,540
Proposition IB	12,796	0	0	12,796	0	0	12,796
Underground Utility Fees	1,526,524	73,476	(1,600,000)	0	73,000	(70,000)	3,000

# Gas Tax Fund 5-Year Forecast

	2012-13	2013-14	2014-15	2014-15	2015-16	2016-17	2017-18	2018-19
<b>Gas Tax Fund 140</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>
<b>Beginning Fund Balance</b>	<b>916,069</b>	<b>426,508</b>	<b>19,099</b>	<b>1,123,052</b>	<b>1,204,079</b>	<b>566,260</b>	<b>121,806</b>	<b>120,723</b>
<b>Revenue</b>								
Gas Tax	1,276,934	1,475,914	1,317,682	1,581,740	1,456,552	1,456,552	1,471,118	1,485,829
Interest Income/Transfers	1,160	771,183	745,500	739,300	2,000	240,000	740,020	740,040
<b>Total Revenues</b>	<b>1,278,094</b>	<b>2,247,097</b>	<b>2,063,182</b>	<b>2,321,040</b>	<b>1,458,552</b>	<b>1,696,552</b>	<b>2,211,138</b>	<b>2,225,869</b>
<b>Expenditures</b>								
Personnel	803,012	817,126	902,536	902,536	965,932	1,010,567	1,063,921	1,110,788
Non-Personnel	964,644	733,428	1,153,425	1,337,477	1,130,439	1,130,439	1,148,300	1,166,461
<b>Total Expenditures</b>	<b>1,767,655</b>	<b>1,550,554</b>	<b>2,055,961</b>	<b>2,240,013</b>	<b>2,096,371</b>	<b>2,141,006</b>	<b>2,212,221</b>	<b>2,277,249</b>
<b>Annual Surplus/(Shortfall)</b>	<b>(489,561)</b>	<b>696,544</b>	<b>7,221</b>	<b>81,027</b>	<b>(637,819)</b>	<b>(444,454)</b>	<b>(1,083)</b>	<b>(51,380)</b>
<b>Ending Fund Balance</b>	<b>426,508</b>	<b>1,123,052</b>	<b>26,320</b>	<b>1,204,079</b>	<b>566,260</b>	<b>121,806</b>	<b>120,723</b>	<b>69,343</b>

- Operating shortfall and fund deficit in 2012-13
- General Fund contribution to Gas Tax street maintenance:
  - 2013-14 = \$768,000; 2014-15 = \$738,000
  - 2015-16 = \$0; 2016-17 = \$238,000
  - 2017-18 and 2018-19 = \$738,000 each fiscal year
- Deficit reappears in 2015-16 with no transfer from General Fund
- General Fund reinstates transfers to Gas Tax in 2016-17 through 2018-19
- State decreasing Gas Tax contributions



# CIP and Debt Service Funds

Description	Beginning Balance	Revenue 2015-16	Expenditures 2015-16	Ending Balance	Revenue 2016-17	Expenditures 2016-17	Ending Balance
<b>Capital Project Funds:</b>							
Capital Improvements	1,664,032	3,742,017	(3,732,017)	1,674,032	3,260,000	(3,250,000)	1,684,032
CFD #1 Cherrywood	497,875	-	0	497,875	0	0	497,875
SL Hillside Abatement (GHAD)	-	-	0	0	0	0	-
<b>Total Capital Project Funds</b>	<b>2,161,907</b>	<b>3,742,017</b>	<b>(3,732,017)</b>	<b>2,171,907</b>	<b>3,260,000</b>	<b>(3,250,000)</b>	<b>2,181,907</b>
<b>Debt Service Funds:</b>							
Assessment District Debt	68,147	-	0	68,147	0	0	68,147
Cherrywood Debt	969,334	448,920	(447,920)	970,334	449,040	(448,040)	971,334
Public Financing Authority	1,076,435	2,040,585	(2,040,585)	1,076,435	2,499,279	(2,499,279)	1,076,435
<b>Total Debt Service Funds</b>	<b>2,113,916</b>	<b>2,489,505</b>	<b>(2,488,505)</b>	<b>2,114,916</b>	<b>2,948,319</b>	<b>(2,947,319)</b>	<b>2,115,916</b>

\* Capital improvements represents contributions from General Fund/Measure HH. All other CIP funding included in the Special Revenue and Enterprise Funds.

# Enterprise Funds

- Water Pollution Control Plant
- Environmental Services
- Shoreline
- Storm Water

# Enterprise Fund Summary 2015-16 and 2016-17

Description	Beginning	Revenue	Expenditures	Ending	Revenue	Expenditures	Ending
	Balance	2015-16	2015-16	Balance	2016-17	2016-17	Balance
<b>Enterprise Funds:</b>							
Water Pollution Control	20,637,571	13,104,273	(9,827,558)	23,914,286	13,519,273	(12,364,540)	25,069,019
Environmental Services	1,422,473	1,049,452	(1,255,894)	1,216,031	1,064,682	(1,288,647)	992,066
Shoreline Fund	985,037	2,347,500	(1,942,890)	1,389,647	2,366,500	(1,978,401)	1,777,746
Storm Water	122,881	1,070,500	(1,122,694)	70,687	1,070,500	(1,151,890)	(10,703)
<b>Total Enterprise Funds</b>	<b>23,167,962</b>	<b>17,571,725</b>	<b>(14,149,036)</b>	<b>26,590,651</b>	<b>18,020,955</b>	<b>(16,783,478)</b>	<b>27,828,128</b>

- Water Pollution Control Fund Revenues include loan repayments from the General Fund for public safety side fund refinancing as follows:
  - 2015-16 loan repayment = \$461,975
  - 2016-17 loan repayment = \$475,834

# Water Pollution Control Plant Fund 5-Year Forecast

Water Pollution Control Fund 593	2012-13 Actual	2013-14 Actual	2014-15 Adopted	2014-15 Projected	2015-16 Projected	2016-17 Projected	2017-18 Projected	2018-19 Projected
<b>Beginning Fund Balance</b>	<b>16,416,167</b>	<b>20,566,317</b>	<b>16,012,090</b>	<b>25,609,781</b>	<b>20,637,571</b>	<b>23,914,286</b>	<b>22,207,699</b>	<b>20,378,539</b>
<b>Revenue</b>								
Sewer Service Charges	11,188,334	11,524,382	11,521,000	11,460,122	11,690,000	12,070,000	12,190,700	12,312,607
Other Revenues	653,835	883,605	518,910	1,169,089	735,000	770,000	777,700	785,477
SWRCB Loan	14,637,777	14,686,846	5,958,685	5,958,685	-	-	-	-
General Fund Loan Repayment	602,773	602,772	682,000	612,019	602,773	602,773	618,317	634,302
Interest Income	29,526	81,500	151,500	64,500	76,500	76,500	77,265	78,038
<b>Total Revenues</b>	<b>27,112,245</b>	<b>27,779,105</b>	<b>18,832,095</b>	<b>19,264,415</b>	<b>13,104,273</b>	<b>13,519,273</b>	<b>13,663,982</b>	<b>13,810,424</b>
<b>Expenditures</b>								
Personnel	3,836,449	3,916,145	4,499,877	4,699,877	4,590,178	4,785,840	4,980,431	5,184,906
Non-Personnel/Transfers *	3,479,889	3,942,594	5,245,323	4,241,108	5,048,380	4,528,380	4,599,181	4,671,169
Debt Service	-	-	-	-	-	2,861,320	2,861,320	2,861,320
Capital	15,645,757	14,876,902	6,207,285	15,295,640	189,000	189,000	190,890	192,799
<b>Total Expenditures</b>	<b>22,962,095</b>	<b>22,735,641</b>	<b>15,952,485</b>	<b>24,236,625</b>	<b>9,827,558</b>	<b>12,364,540</b>	<b>12,631,823</b>	<b>12,910,193</b>
<b>Annual Surplus/(Shortfall)</b>	<b>4,150,150</b>	<b>5,043,464</b>	<b>2,879,610</b>	<b>(4,972,210)</b>	<b>3,276,715</b>	<b>1,154,733</b>	<b>1,032,160</b>	<b>900,231</b>
<b>Ending Fund Balance</b>	<b>20,566,317</b>	<b>25,609,781</b>	<b>18,891,700</b>	<b>20,637,571</b>	<b>23,914,286</b>	<b>25,069,019</b>	<b>23,239,859</b>	<b>21,278,770</b>
<b>Debt Service Reserve</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2,861,320)</b>	<b>(2,861,320)</b>	<b>(2,861,320)</b>
<b>Ending Fund Balance (adjusted)</b>	<b>20,566,317</b>	<b>25,609,781</b>	<b>18,891,700</b>	<b>20,637,571</b>	<b>23,914,286</b>	<b>22,207,699</b>	<b>20,378,539</b>	<b>18,417,450</b>

\* 2014-15 Projected Expenditures includes \$5.9m in Plant Expansion Capital Improvements.

- WPCP plant rehabilitation project \$55,000,000
  - Funding from State Revolving Loan fund and fund balance for project costs
  - Project planned completion August 2015
  - Debt service scheduled to begin 2016-17 for 20 year term
  - Reclaimed water and nutrient removal projects expected in next budget cycle
  - In accordance with Prop 218 procedures City Council approved rate increases of up to 5% per year through 2014-15; actual increases <5% for FY 2013, 2014, 2015

# Environmental Services Fund 5-Year Forecast

Environmental Services Fund 594	2012-13 Actual	2013-14 Actual	2014-15 Adopted	2014-15 Projected	2015-16 Projected	2016-17 Projected	2017-18 Projected	2018-19 Projected
<b>Beginning Fund Balance</b>	1,296,171	1,406,171	1,120,796	1,478,071	1,422,473	1,216,031	992,066	722,234
<b>Revenue</b>								
Service Charges	368,159	338,039	340,400	347,500	352,400	359,400	362,994	366,624
Permits & Grants	551,093	562,049	512,000	563,323	552,100	560,200	565,802	571,460
Other Revenues/Interest/Transfer:	369,300	204,169	142,282	226,382	144,952	145,082	145,205	145,329
<b>Total Revenues</b>	1,288,552	1,104,257	994,682	1,137,205	1,049,452	1,064,682	1,074,001	1,083,413
<b>Expenditures</b>								
Personnel	774,642	632,801	694,320	730,320	807,285	840,038	887,399	942,098
Non-Personnel	403,909	399,556	431,863	462,483	448,609	448,609	456,434	464,400
<b>Total Expenditures</b>	1,178,552	1,032,357	1,126,183	1,192,803	1,255,894	1,288,647	1,343,833	1,406,498
<b>Annual Surplus/(Shortfall)</b>	<b>110,000</b>	<b>71,900</b>	<b>(131,501)</b>	<b>(55,598)</b>	<b>(206,442)</b>	<b>(223,965)</b>	<b>(269,832)</b>	<b>(323,085)</b>
<b>Ending Fund Balance</b>	<b>1,406,171</b>	<b>1,478,071</b>	<b>989,295</b>	<b>1,422,473</b>	<b>1,216,031</b>	<b>992,066</b>	<b>722,234</b>	<b>399,149</b>

- Operating shortfall in 2014-15 through 2018-19
- Loss of \$90,000 in county Mitigation annual revenue in 2012-13
- Reduction in County Measure D payments since 2008
- Transfer from Water Pollution Control Plant Fund of \$132,782/year from 2013-14 through 2018-19 for pretreatment activities

# Shoreline Fund 5-Year Forecast

Shoreline Enterprise	2012-13	2013-14	2014-15	2014-15	2015-16	2016-17	2017-18	2018-19
Fund 597	Actual	Actual	Adopted	Projected	Projected	Projected	Projected	Projected
<b>Beginning Fund Balance</b>	<b>41,187</b>	<b>385,507</b>	<b>177,708</b>	<b>646,767</b>	<b>985,037</b>	<b>1,389,647</b>	<b>1,777,746</b>	<b>2,015,728</b>
<b>Revenue</b>								
Rents & Concessions	1,269,350	1,295,521	1,272,000	1,272,000	1,285,000	1,298,000	1,310,980	1,324,090
Berthing Fees	546,263	552,154	537,000	571,700	510,700	511,700	516,817	521,985
Transient Occupancy Tax	360,246	417,231	335,000	480,000	485,000	490,000	494,900	499,849
Other Revenues/Interest	54,451	82,218	96,477	66,600	66,800	66,800	67,468	68,143
<b>Total Revenues</b>	<b>2,230,310</b>	<b>2,347,124</b>	<b>2,240,477</b>	<b>2,390,300</b>	<b>2,347,500</b>	<b>2,366,500</b>	<b>2,390,165</b>	<b>2,414,067</b>
<b>Expenditures</b>								
Personnel	649,144	559,995	650,524	650,524	586,995	613,156	593,708	618,663
Non-Personnel/Transfers	1,236,846	1,525,869	1,360,938	1,401,505	1,355,895	1,365,245	1,558,474	1,563,984
<b>Total Expenditures</b>	<b>1,885,990</b>	<b>2,085,864</b>	<b>2,011,462</b>	<b>2,052,030</b>	<b>1,942,890</b>	<b>1,978,401</b>	<b>2,152,183</b>	<b>2,182,647</b>
<b>Annual Surplus/(Shortfall)</b>	<b>344,320</b>	<b>261,260</b>	<b>229,015</b>	<b>338,270</b>	<b>404,610</b>	<b>388,099</b>	<b>237,982</b>	<b>231,419</b>
<b>Ending Fund Balance</b>	<b>385,507</b>	<b>646,767</b>	<b>406,723</b>	<b>985,037</b>	<b>1,389,647</b>	<b>1,777,746</b>	<b>2,015,728</b>	<b>2,247,148</b>

- Continue to manage expenses, reflects interest only payments on the General Fund loan beginning in 2011-12 through 2016-17
- Long-term balance of revenues/expenditures anticipated by Shoreline development

# Storm Water Fund 5-Year Forecast

	2012-13	2013-14	2014-15	2014-15	2015-16	2016-17	2017-18	2018-19
Storm Water Fund 598	Actual	Actual	Adopted	Projected	Projected	Projected	Projected	Projected
<b>Beginning Fund Balance</b>	<b>315,046</b>	<b>283,731</b>	<b>167,782</b>	<b>278,062</b>	<b>122,881</b>	<b>70,687</b>	<b>(10,703)</b>	<b>(112,821)</b>
<b>Revenue</b>								
Storm Water Service Fees	1,084,084	1,082,558	1,071,328	1,030,069	1,070,000	1,070,000	1,080,700	1,091,507
Interest Income	1,955	511	1,000	2,000	500	500	505	510
<b>Total Revenues</b>	<b>1,086,039</b>	<b>1,083,069</b>	<b>1,072,328</b>	<b>1,032,069</b>	<b>1,070,500</b>	<b>1,070,500</b>	<b>1,081,205</b>	<b>1,092,017</b>
<b>Expenditures</b>								
Personnel	504,982	597,523	634,161	634,161	618,417	647,613	672,716	702,342
Non-Personnel/Transfers	612,372	491,215	553,089	553,089	504,277	504,277	510,607	517,019
<b>Total Expenditures</b>	<b>1,117,354</b>	<b>1,088,738</b>	<b>1,187,250</b>	<b>1,187,250</b>	<b>1,122,694</b>	<b>1,151,890</b>	<b>1,183,323</b>	<b>1,219,361</b>
<b>Annual Surplus/(Shortfall)</b>	<b>(31,315)</b>	<b>(5,669)</b>	<b>(114,922)</b>	<b>(155,181)</b>	<b>(52,194)</b>	<b>(81,390)</b>	<b>(102,118)</b>	<b>(127,344)</b>
<b>Ending Fund Balance</b>	<b>283,731</b>	<b>278,062</b>	<b>52,860</b>	<b>122,881</b>	<b>70,687</b>	<b>(10,703)</b>	<b>(112,821)</b>	<b>(240,165)</b>

- Fees fixed since 1996, voter approval required to increase fees
- Does not provide for all maintenance and reporting activities, unable to fund regulatory required capital improvements; long-term capital funding option needed
- Operating shortfall from 2012-13 through 2018-19
- Fund in deficit starting in 2016-17

# Internal Service Funds

- Facilities Maintenance Fund
- Information Technology Fund
- Self Insurance Fund
- Equipment Repair & Maintenance Fund



# Internal Service Funds Summary 2015-16 and 2016-17

Description	Beginning	Revenue	Expenditures	Ending	Revenue	Expenditures	Ending
	Balance	2015-16	2015-16	Balance	2016-17	2016-17	Balance
Facilities Maintenance	645,812	3,467,540	(3,459,793)	653,559	3,467,540	(3,519,266)	601,833
Information Technology	1,277,043	3,654,064	(3,793,812)	1,137,295	3,654,064	(3,858,432)	932,927
Self Insurance	6,925,155	3,803,523	(3,803,523)	6,925,155	3,803,030	(3,811,903)	6,916,282
Equipment Repair & Maint.	786,248	2,451,584	(2,446,367)	791,465	2,451,784	(2,473,061)	770,188
<b>Total Internal Service Funds</b>	<b>9,634,258</b>	<b>13,376,711</b>	<b>(13,503,495)</b>	<b>9,507,474</b>	<b>13,376,418</b>	<b>(13,662,662)</b>	<b>9,221,230</b>

- Information Technology developed spending plan for replacements throughout City
- Self Insurance fund balance includes \$5M for workers' compensation and \$1.9M for general liability estimated losses from actuary report 6/30/14

# Successor Agency Fund

## Recognized Obligation Payment Schedules and Successor Agency Administration

Description	Beginning	Revenue	Expenditures	Ending	Revenue	Expenditures	Ending
	Balance	2015-16	2015-16	Balance	2016-17	2016-17	Balance
Successor Agency to the Redevelopment Agency	17,954,786	4,818,306	(4,798,698)	17,974,394	4,613,081	(4,593,650)	17,993,825
<b>Total Private Purpose Trust Funds</b>	<b>17,954,786</b>	<b>4,818,306</b>	<b>(4,798,698)</b>	<b>17,974,394</b>	<b>4,613,081</b>	<b>(4,593,650)</b>	<b>17,993,825</b>

- Project Areas for Recognized Obligation Payment Schedules (ROPs) and Successor Agency Administration:
  - Joint Project Area
  - Plaza Project Area
  - West San Leandro Project Area

# Biennial Budget Calendar 2015-16 and 2016-17

- January 31, 2015      City Council Winter Planning Session
- March 23, 2015      City Council Budget Work Session: General Fund & CIP
- April 20, 2015      City Council Budget Work Session: All Other Funds
- May 4, 2015      City Council – Proposed Master Fee Schedule
- May 11, 2015      Budget Binders to be Delivered to City Council
- May 18, 2015      City Council – Proposed Biennial Budget Presentation
- June 1, 2015      City Council – Public Hearing and Adoption of Proposed Biennial Budget