

CITY OF SAN LEANDRO

MEMORANDUM

DATE: January 20, 2012
TO: Finance Committee
FROM: Lianne Marshall, Interim City Manager
BY: Jim O'Leary, Interim Finance Director
SUBJECT: Receive Mid-Year 2011-12 Budget Amendment

SUMMARY AND RECOMMENDATION

Staff recommends that the Finance Committee review and approve the Mid-Year 2011-12 Budget Amendment.

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 2011-12 General Fund, Special Revenue Funds, Enterprise Funds, and Internal Service Funds Budget on June 6, 2011.

DISCUSSION

The mid-year 2011-12 financial update through December 31, 2011 for the General Fund, Special Revenue Funds, and Enterprise and Internal Service Funds is being provided to the Finance Committee in a separate report for review. The attached summary of budget adjustments reflects budget activity recorded by the Finance Department over the first six-months of 2011-12. The proposed amendment adjustments are summarized including the fund, the sources of additional revenues or transfers, and the purpose of new expenditures or transfers.

The total change in the projected ending fund balance for the General Fund amounts to \$286,200. The transfer of PEG funds to the Special Revenue Fund (\$180,900) effects fund balance and does not reflect a true General Fund budget expenditure. New General Fund revenues amount to \$76,000, leaving about \$100,000 in unfunded new General Fund expenditures.

Asset Seizure Fund appropriations for projects (\$41,800) are funded by existing revenues. All of the Special Grant Fund projects (\$942,600) in the budget amendment are funded by newly approved grants (\$756,600) and previously approved grant funds.

CONCLUSION

Staff recommends that the Finance Committee review and approve the Mid-Year 2011-12 Budget Amendment.

RECOMMENDED YEAR-END BUDGET ADJUSTMENTS - DETAIL
2011-12

GENERAL FUND

Revenue Budget Adjustments:

Reimbursement, Police overtime from City of Oakland	\$ 10,937
Donation, Friends of the Library	65,070
Total Increase in Revenues	\$ 76,007

Expenditure Budget Adjustments:

Police overtime, assistance to Oakland Police	(10,937)
Police Sergeant recruitment services	(15,000)
Dispatch Console, purchase and installation	(24,500)
Transfer Public Education Government funds to Special Revenue Fund	(180,907)
Adjust City Attorney budget for 2011-12 CPI increase	(40,635)
Friends of the Library Summer Program (revenue from prior fiscal years)	(27,400)
Friends of the Library Program	(65,000)
Public Works reallocation of positions	2,240
Friends of the Library Program reimbursement	(70)
Total Increase in Expenditures	\$ (362,209)

Total Change in Projected Ending Fund Balance	\$ (286,202)
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PARK IN-LIEU DEVELOPMENT FEE FUND

Expenditure Budget Adjustments:

Construction of Knight Memorial	\$ (5,000)
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Total Increase in Expenditures and	
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Total Change in Projected Ending Fund Balance	\$ (5,000)
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UNDERGROUND UTILITY FUND

Revenue Budget Adjustments:

Transfer from Capital Improvement Project Fund for Underground Utility Projects	\$ 1,476,503
Total Increase in Revenues	\$ 1,476,503

Expenditure Budget Adjustments:

Appropriate Underground Utility Projects	\$ (657,153)
Total Increase in Expenditures and	\$ (657,153)

Total Change in Projected Ending Fund Balance	\$ 819,350
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GAS TAX FUND

Expenditure Budget Adjustments:

Increase in dues for Alameda County Transportation Commission	\$ (2,234)
Public Works reallocation of positions	903

Total Increase in Expenditures and	
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Total Change in Projected Ending Fund Balance	\$ (1,331)
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ASSET SEIZURE FUND

Expenditure Budget Adjustments:

K-9 vehicle conversion	\$ (7,498)
Senior Management Institute tuition for Police Lieutenant	(8,175)
Emergency equipment for new Patrol vehicle	(8,682)
Patrol Security Fence Project	(13,588)
Sidewalk Project for Mobile Command Vehicle	(3,857)

Total Increase in Expenditures and	
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Total Change in Projected Ending Fund Balance	\$ (41,800)
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RECOMMENDED YEAR-END BUDGET ADJUSTMENTS - DETAIL
2011-12

SPECIAL GRANTS FUND

Revenue Budget Adjustments:

Energy Efficiency Block Grant	\$ 350,462
Pedestrian Railroad Improvements Grant (award reduced)	(23,380)
School Traffic Safety Education Grant	410,000
State of California Civil Liberties Grant	6,250
State of California Council of Humanities Grant	7,500
State of California Education Grant	5,750
Total Increase in Revenues	\$ 756,582

Expenditure Budget Adjustments:

Energy Efficient Block Grant	\$ (350,462)
School Traffic Safety Education Grant	(410,000)
Pedestrian Railroad Improvements Grant (expenditure appropriation reduced)	23,380
Pedestrian Safety - TDA Increase in grant funds	(12,689)
Front Line Enforcement Grant:	
Emergency Equipment	(71,338)
Office Upgrades	(18,908)
Training	(3,000)
Patrol Vehicle	(24,861)
Patrol Security Fence Project (Justice Assistance Grant)	(42,210)
State Library Education Grant	(5,750)
State Library Civil Liberties Grant	(6,250)
San Leandro Reads Program	(7,500)
Library Clep Grant Carryover	(13,049)
Total Increase in Expenditures	\$ (942,637)

Total Change in Projected Ending Fund Balance	\$ (186,055)
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HERON BAY MAINTENANCE ASSESSMENT DISTRICT FUND

Expenditure Budget Adjustments:

Additional Animal Control Worker (part-time)	\$ (5,000)
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Total Increase in Expenditures and	
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Total Change in Projected Ending Fund Balance	\$ (5,000)
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HOME GRANT FUND

Expenditure Budget Adjustments:

HOME Grant Project	\$ (459,425)
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Total Increase in Expenditures and	
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Total Change in Projected Ending Fund Balance	\$ (459,425)
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PUBLIC EDUCATION GOVERNMENT FUND

Revenue Budget Adjustments:

Transfer funds from General Fund to establish Special Revenue Fund	\$ 180,907
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Total Increase in Revenues and	
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Total Change in Projected Ending Fund Balance	\$ 180,907
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CAPITAL IMPROVEMENT PROJECT FUND

Revenue Budget Adjustments:

Donations, Knight Memorial	\$ 10,500
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Total Increase in Revenues	\$ 10,500
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Expenditure Budget Adjustments:

Transfer funding from Underground Utility Fees to new Special Revenue Fund	\$ (1,476,503)
Construction, Knight Memorial	(10,500)

Total Increase in Expenditures and	\$ (1,487,003)
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Total Change in Projected Ending Fund Balance	\$ (1,476,503)
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RECOMMENDED YEAR-END BUDGET ADJUSTMENTS - DETAIL
2011-12

EQUIPMENT MAINTENANCE - INTERNAL SERVICE FUND

Revenue Budget Adjustments:

Transfer Front Line Enforcement Grant Funds	\$ 24,861
Total Increase in Revenues	\$ 24,861

Expenditure Budget Adjustments:

Purchase additional Patrol Vehicle from Grant Funds	\$ (24,861)
Additional expenditure for Patrol vehicle	(36,000)
Total Increase in Expenditures	\$ (60,861)

Total Change in Projected Ending Fund Balance	\$ (36,000)
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BUILDING MAINTENANCE - INTERNAL SERVICE FUND

Expenditure Budget Adjustments:

Building projects in the Police and Library	\$ (31,000)
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Total Increase in Expenditures and	
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Total Change in Projected Ending Fund Balance	\$ (31,000)
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ENVIRONMENTAL COMPLIANCE - ENTERPRISE FUND

Expenditure Budget Adjustments:

Public Works reallocation of positions	\$ 18,743
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Total Decrease in Expenditures and	
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Total Change in Projected Ending Fund Balance	\$ 18,743
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SHORELINE ENTERPRISE FUND

Expenditure Budget Adjustments:

Public Works reallocation of positions	\$ 6,109
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Total Decrease in Expenditures and	
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Total Change in Projected Ending Fund Balance	\$ 6,109
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STORM WATER ENTERPRISE FUND

Expenditure Budget Adjustments:

Public Works reallocation of positions	\$ 688
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Total Decrease in Expenditures and	
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Total Change in Projected Ending Fund Balance	\$ 688
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REDEVELOPMENT AGENCY:**West San Leandro/MacArthur Project Area**

Expenditure Budget Adjustments:

Lit San Leandro (funding for encroachment permits)	\$ (5,000)
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Total Increase in Expenditures and	
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Total Change in Projected Ending Fund Balance	\$ (5,000)
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TOTAL NET BUDGET ADJUSTMENTS FOR ALL FUNDS	\$ (1,507,519)
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