



City Manager's Proposed Biennial Budget

Fiscal Years 2014 and 2015

Creating Great Places
CITY OF SAN LEANDRO
CALIFORNIA



CITY OF SAN LEANDRO
CITY COUNCIL

Stephen H. Cassidy, Mayor

Michael J. Gregory, Vice Mayor

Pauline Russo Cutter

Benny Lee

Jim Prola

Ursula Reed

Diana M. Souza

Submitted by

Chris Zapata, City Manager



2013 - 14
2014 - 15

Creating Great Places

San Leandro is a great place to live, visit, work, and do business. San Leandro celebrates a long history and embraces a diverse population while still enjoying a “small town” feel in a larger metropolitan region. Clean neighborhoods, public safety, prosperous businesses, beautiful parks and amenities, a healthy environment, and strong schools are priorities, and San Leandro residents are the foundation of our strong and sustainable community. San Leandro businesses enjoy multiple advantages including close proximity to the Oakland International Airport and Port of Oakland, two major freeways, two BART stations and access to a large and well-educated workforce. San Leandro has a strong community pride and the sense that anything is possible when community members work together.

San Leandro....anything is possible.

The City Council Values include:

- Long-term fiscal health
- Well-maintained and enhanced infrastructure
- Safe neighborhoods and safe streets
- Healthy community members
- A variety of housing opportunities
- Abundant recreational opportunities, parks, community services and facilities
- Strong businesses, job opportunities, and transit-oriented development
- Clean, pedestrian-friendly corridors, including a vibrant downtown
- Strong schools and excellence in education
- Technology and innovation
- A wise approach to the sustainable use of resources and care of the environment
- An attractive and successful shoreline with several hundred acres of open space
- Partnerships, compassion, communication and fairness



2013 - 14
2014 - 15

Creating Great Places



CITY COUNCIL GOALS FOR 2013-2015

The following City Council Goals serve as a guide for the upcoming fiscal year, and provide overall direction for the City's services and programs:

- Place the City on a firm foundation for long-term fiscal sustainability
- Undertake programs and advance projects promoting sustainable economic development, including transforming San Leandro into a center for innovation
- Provide quality public safety services and work in partnership with the community to keep San Leandro safe
- Maintain and enhance the City's infrastructure
- Support and implement programs, activities and strengthen communication that enhance the quality of life, including wellness, in San Leandro and promote a sense of community and civic pride
- Maintain and support a strong positive relationship between the City and schools





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of San Leandro
California**

For the Fiscal Year Beginning

July 1, 2012

Christopher P. Morill

President

Jeffrey R. Egan

Executive Director



This organizational chart reflects relationships between policy-making responsibility (Mayor, City Council, and Advisory Boards and Commissions) and administrative officers and departments.

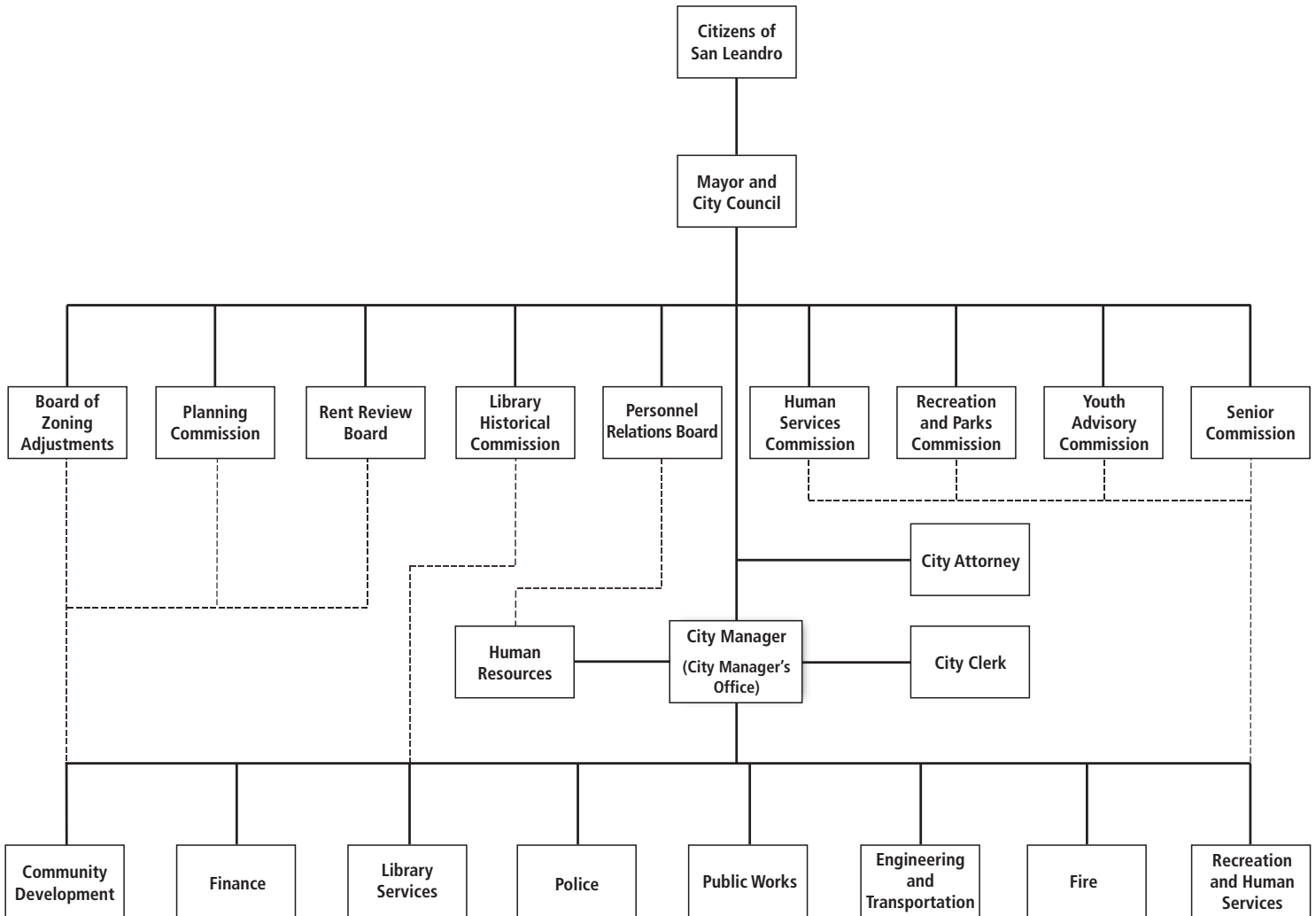




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The City of San Leandro's biennial budget is a financial plan and includes the biennial operating budget and the capital improvement plan that support the Council's Vision and Goals. It also represents the official organizational plan by which City policies, priorities and programs are implemented. The biennial budget serves as a communication tool with the residents, businesses and employees about how the City's financial resources are allocated to provide services to the community.

The following is a brief outline of the contents of the biennial budget book with details found in Section 21 Appendices:

Budget Message (Section 2): The City Manager's Budget Message aims to provide the reader with highlights of the operating and capital budgets and a sufficient context to understand how and why budgetary changes occurred between fiscal years.

Community Profile (Section 3): The purpose of this section is to give the reader an at-a-glance look at the City's attributes, including information on education, housing, transportation, and City heritage, as well as demographic data and basic infrastructure statistics.

Financial Summary (Section 4): Summary of all funds, financial analyses, tables and charts, and provides a summary of assumptions used in creating the five-year forecasts.

General Fund (Section 5): City's discretionary General Fund summaries of expenditures and revenues, detailed summaries of key General Fund revenues, five-year forecast and reserves.

Other Funds, Enterprise/Internal Service Funds, and Successor Agency Funds (Sections 7 & 8): Five-year forecasts and summaries for the City's key non-General Fund operating funds.

Staffing (Section 9): The Staffing section includes job titles of the full-time and part-time positions authorized for each Department and a comparative table that provides five years of budget data.

Departments (Sections 10-18): Provides department organizational charts, departmental descriptions, accomplishments, goals, program changes and financial summaries.

Capital Improvement Projects (Section 19): Overview of major capital projects and the revenues, expenditures and staff authorized to support these projects.



Non-departmental/Debt (Section 20): Non-departmental: Other financial areas of responsibility not directly associated with a service department of the City. Debt: Overview of the City's Debt Service Program and summaries reflecting current debt and the purpose for which the debt was incurred.

Appendices (Section 21): This section provides a detailed guide on the City's financial policies, budget process, practices and authority. Further reference material for funds by number, glossary and acronyms are helpful to users of the biennial budget.

Cover Design and Graphics by
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City of San Leandro

Civic Center, 835 E. 14th Street
San Leandro, California 94577



May 20, 2013

San Leandro City Council
Civic Center
San Leandro, CA 94577

Honorable Mayor and Members of the City Council:

I am pleased to submit the City Manager's Proposed Biennial Budget for 2013-14 and 2014-15 for your review, consideration, and adoption effective for the fiscal year beginning July 1, 2013. The two-year budget represents San Leandro's first-ever and will assist the organization in long term planning. The budget is intended to reflect the vision of the City Council expressed through the Council's goal setting and budget work sessions where the topic of City finances dominated the agenda. Again this year, the budget is the product of a focused and successful effort to meet the challenges of minimal revenue growth, increasing costs, while responding to our community's service needs.

As a comprehensive statement of the City's organization, operations, and resources, the budget is intended to communicate and implement City Council policy related to City operations and to serve a variety of purposes and audiences. The budget is the plan and the resource allocation that guides and assures implementation of City Council policy and priorities. Preparation of the budget relies on the City Council's policy formation and direction.

FOCUS AREAS FOR THE BIENNIAL BUDGET

UNFUNDED LIABILITIES

The City has deferred certain liabilities for many years. Pension costs and City infrastructure are now causing the City to re-think its priorities. CalPERS provides a deferred benefit plan and medical insurance for the City. The premiums charged for services in future years are expected to exceed inflation. CalPERS announced in April that pension premiums are expected to accelerate over the next several years. Similarly, healthcare premiums are rising faster than City revenues. Based on the most recent actuarial studies, unfunded liabilities now total \$118 million.

Stephen H. Cassidy, Mayor

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City streets have continued to deteriorate. The Metropolitan Transportation Commission ranks the City's streets among the bottom third of Bay Area cities, giving an overall assessment of "at risk to becoming poor". The biennial budget proposes to spend \$5 million to \$6 million per year for street repair and replacement. However, this amount is insufficient to overcome the estimated \$100 million in deferred costs to bring the City's roads to a status of "fair" condition.

UNWINDING REDEVELOPMENT AGENCY

The California Supreme Court threw hundreds of redevelopment agencies out of business in a ruling late last year. The court ruled unanimously in favor of state law ABX1 26 passed in June 2011 that abolished redevelopment agencies and voted 6 to 1 to strike down a companion measure that would have allowed the agencies to continue if they shared some of their revenues. The San Leandro Redevelopment Agency is one of more than 400 redevelopment agencies to cease to exist after February 1, 2012. The abrupt end to the San Leandro Redevelopment Agency represents the single largest impact on traditional City operations since impacts of the passage of Proposition 13. As an example of this adverse State action, San Leandro lost control of over \$5,000,000 of its historic revenues beginning in 2012-13. This loss represents about a 4% reduction of City's revenues from all funds and sources.

THE GREAT RECESSION AFTERMATH

The 2007-09 recession was the longest recession since World War II and the most severe downturn since the Great Depression. It was precipitated by the implosion of overheated housing markets in California and throughout the country. This resulted in the deterioration of balance sheets for financial firms and households, and the near collapse of world credit markets.

California's recession started even earlier than the nation's and was deeper. Key economic indicators such as employment and the housing market continue showing a slow recovery. Unemployment in the state, under 5% as recently as 2006 and 11% in 2012, has now improved to 9.4%. Economists forecast that unemployment will continue to be high and not regain its pre-recession levels for years to come. San Leandro's unemployment rate is at 7.6%.

The local housing market continues a slow recovery. Median home prices in the East Bay have stabilized but have failed to show real growth for the past year. Sales numbers, on the other hand, have improved slightly. San Leandro residential foreclosures have dropped by more than 50% during the past year (Realtytrac.com).

LONGSTANDING LAWSUITS SETTLED

The City's fiscal sustainability is improving due to the settlement of longstanding lawsuits. In September 2012, the International Church of the Foursquare Gospel (ICFG) agreed to settle a multi-year lawsuit in which it had sought up to \$22 million

damages regarding its location and expansion plans. Through mediation, the City and ICFG settled on a \$2.3 million payment from the City's Self Insurance Fund. Similarly, the King Family Estate (KFE) agreed to a settlement of \$7.8 million in February 2013; the potential damages were \$46.8 million. The City's redevelopment agency had obligated itself to fund the long term agreement with KFE; the settlement obligation will be funded by the Successor Agency to the redevelopment agency.

LABOR NEGOTIATIONS

The City and its three bargaining units (the San Leandro Employees Association, San Leandro Police Officers Association, and the San Leandro Management Association) last agreed to upward salary adjustments in MOUs negotiated in 2005 and 2006 (for the POA). Effective dates for these increases were January 2008 and January 2009 (for the POA). Salary increases have not occurred since these dates, although recent extensions have included negotiated annual employee furloughs that resulted in lower City expenditures amounting to \$660,000 annually. The agreements provided that the employee furlough program end in December 2011.

The existing agreements with the three bargaining units all expired on December 31, 2012 (on this date an additional bargaining unit, the San Leandro Police Management Association now represents a small group of employees). The POA negotiated a three year contract that provides for raises and a salary step increase totaling 12% through 2015; the POA will also contribute the full employee contribution of 9% into its CalPERS retirement plan during this period. For the other three bargaining units, the Biennial Budget has been prepared assuming no adjustment to compensation, as negotiations are still underway.

Although salaries have remained static and the number of full time employees reduced by 19%, employee benefit rates continue to increase. CalPERS' employer rates for the City's Miscellaneous employee fund increased 61% from 2008-09 to 2012-13, the Public Safety employer rates increased 9%.

MEASURE Z AND SUSTAINABLE REVENUE

The City would have faced even greater service reductions if not for the additional revenue from Measure Z, the temporary, quarter cent sales tax measure approved by over 60% of the voters in the November 2010 election. Measure Z's passage generates about \$4,000,000 annually in additional revenue, allowing the City to maintain existing service levels. The Measure Z ordinance expires in five-years, on March 31, 2018.

COMMUNITY PARTNERSHIPS

With many partners – private companies, non-profits and neighborhoods – we enhance our community and leverage resources. This budget values those partners and provides for \$300,000 in funding through our new Community Investment Program.

CITY COUNCIL GOALS

At its annual Saturday planning session on January 26, 2013, the City Council set the following goals for the upcoming fiscal year. The City Manager's Proposed Biennial Budget has been developed in support of the City Council's goals.

- Place the City on a firm foundation for long-term fiscal sustainability
- Undertake programs and advance projects promoting sustainable economic development, including transforming San Leandro into a center for innovation
- Provide quality public safety services and work in partnership with the community to keep San Leandro safe
- Maintain and enhance the City's infrastructure
- Support and implement programs, activities, and strengthen communication that enhance the quality of life, including wellness, in San Leandro and promote a sense of community and civic pride
- Maintain and support a strong positive relationship between the City and schools

PROPOSED BIENNIAL BUDGET OVERVIEW

The Proposed Budget incorporates the estimated revenues and planned expenditures for all General Fund, Special Revenue Funds, Enterprise Funds including Internal Service Funds, and other agency funds. The resources total for all funds in the Biennial Budget is projected at \$127,762,521, in 2013-14, and \$128,344,499, in 2014-15. Total expenditures are set forth in the following table.

Expenditures by Fund Type	2011-12 Actual	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
General Fund	\$ 96,585,864	\$ 76,089,578	\$ 79,993,938	\$ 82,774,097
Special Revenue Funds	10,465,855	8,971,545	8,599,533	7,286,803
Capital Project Funds	4,493,209	185,179	84,179	-
Debt Service Funds	2,938,660	2,914,578	2,532,987	2,482,725
Enterprise Funds	14,175,588	13,850,511	13,200,177	13,975,780
Internal Service Funds	10,122,575	11,509,495	13,003,164	13,494,134
Redevelopment Agency Funds	10,185,748	-	-	-
Successor Agency Funds	8,730,228	5,933,865	7,331,764	6,494,197
Total Operating Expenditures	\$ 157,697,727	\$ 119,454,751	\$ 124,745,742	\$ 126,507,736

GENERAL FUND

The General Fund finances the operations of the City that have no special or dedicated revenue sources. This Fund pays for the basic operations of the City. Over one-half of the General Fund revenue is allocated to support public safety activities. Proposed 2013-14 and 2014-15 General Fund expenditures total \$79,993,938 and \$82,774,097. Expected revenues in the amount of \$79,493,508 and \$81,638,585 finance these anticipated expenditures, as well as use of General Fund reserves (\$1.4 million in 2013-14 and \$2.0 million in 2014-15).

Budget balancing strategies to balance the Biennial Budget include salary and efficiency savings (\$1.5 million), community impact fee reserve (\$1.2 million), UUT rebate program two-year suspension (\$802,000) and excess property sale proceeds (\$600,000).

GENERAL FUND REVENUE

Economic conditions over the past five years have eroded General Fund revenues traditionally received by governments including cities, local districts, and counties. Fall-off in sales tax, property tax, utility user tax, franchise fee, property transfer tax, and business-related tax revenues impacted most cities in Alameda County and throughout California. The diversity of San Leandro's General Fund revenues benefits the City but by no means insulates it from this resulting revenue/expenditure gap.

<i>(Dollars in thousands)</i>	2011-12 Actual	2012-13 Adopted	2012-13 Projected	2013-14 Proposed	2014-15 Proposed
Revenues:					
Property Tax	\$ 15,790	\$ 17,004	\$ 17,088	\$ 17,854	\$ 18,117
Sales Tax	24,389	23,892	25,816	27,081	28,095
Utility User's Tax	9,968	10,100	10,100	10,166	10,233
Real Property Transfer Tax	2,982	2,519	2,519	2,519	2,519
All Other Revenue	41,255	21,583	21,396	21,874	22,675
Transfers In	992	-	-	-	-
Total Operating Revenues	95,376	75,098	76,919	79,494	81,639

Beginning in 2007-08, the City experienced a period of decline in most major revenue sources including sales tax, utility users' tax, franchise fee, property transfer tax, and business license tax revenues (the decline in property tax revenue did not begin until 2009-10). Annual revenues decreased by over \$6,000,000 during the period of the recession. Estimates used in preparation of the Proposed Biennial Budget show 2012-13 receipts from these sources reduced by over \$2 million from what the City received in 2007-08 (excluding \$4 million from Measure Z).

During 2012-13, overall revenues from taxes, franchises, licenses and permits, fines and penalties, money and property, and charges for services will increase by 5% over

2011-12. Of the \$75,098,000 in General Fund revenue in 2012-13, approximately 68% is generated from only three sources: sales tax, property tax, and UUT.

Sales tax revenue will amount to \$25,816,000 in 2012-13, nearly 34% of the total General Fund revenue. Again, additional revenue as a result of Measure Z amounts to \$4,188,000 in 2012-13. Although sales tax revenue is projected to increase by 6% above the 2011-12 actual sales tax, this revenue is highly volatile since the level of consumer retail spending directly impacts it. Weak economic conditions throughout Alameda County have undermined growth in this vital City revenue source in recent years.

The recovering East Bay housing market helps City property tax revenues, which prior to 2009-10 had increased at a significant rate. In 2012-13, San Leandro's assessed value growth was 3rd highest in Alameda County. Property tax revenue remains a major segment (23%) of the City's total General Fund revenue.

GENERAL FUND EXPENDITURES

Operating expenditures are projected to increase by \$3.9 million in 2013-14 and \$2.8 million in 2014-15. Development of the Biennial Budget was based on direction to hold the line at 2012-13 expenditure levels. Most departments were successful in adhering to this direction. Increases in uncontrollable costs contributed significantly to the higher proposed expenditures. Overall, the proposed expenditures are 5.1% higher compared with 2012-13 adopted expenditures and will grow by 3.5% in 2014-15.

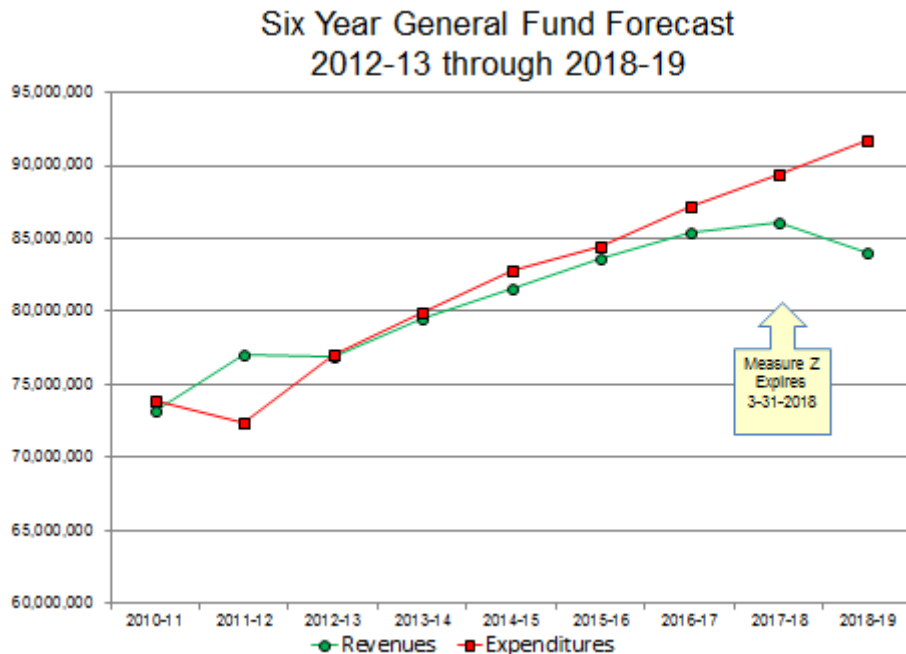
Drivers of General Fund Deficit		
Description	2013-14	2014-15
<u>Increased Expenditures</u>		
Employment increases:		
Labor	\$ 824,000	\$ 148,000
POA	190,000	393,000
PTO termination pay-outs	50,000	-
Retirement increases:		
PERS - miscellaneous	453,000	321,000
PERS - public safety	127,000	325,000
OPEB (includes Fire)	983,000	-
Retiree medical (non-Fire)	50,000	50,000
Health benefit increases	508,000	428,000
COPS grant transfer	432,000	432,000
Contract services increase:		
Fire services	514,000	571,000
Legal services	100,000	11,000
Other increases:		
General Plan update	300,000	-
PD rifle replacement/ammo	163,000	-
EBRCSA maintenance	120,000	-
City elections (biennial)	-	110,000
Other	9,000	27,000
Vehicle replacements	156,000	280,000
Internal Service fund increase	130,000	123,000
Debt service increase	-	217,000
Community services and support	250,000	-
Chamber of Commerce support	50,000	-
Total Expenditure increases	\$ 5,409,000	\$ 3,436,000
<u>Expected Savings</u>		
UUT Rebate program suspension	\$ (401,000)	\$ -
PERS public safety contributions	(449,000)	(226,000)
Debt service refinancing	(356,000)	-
Salary/Efficiency savings	(700,000)	(100,000)
City election (biennial)	(110,000)	-
Total Expected Savings	\$ (2,016,000)	\$ (326,000)
Net Total	\$ 3,393,000	\$ 3,110,000

Employee salaries and benefits make up a majority of expenditures by type in the General Fund (70%), which includes salaries and benefits paid under the contract for Fire services and debt service for pension debt.

<i>(Dollars in thousands)</i>	2012-13 Adopted	2012-13 Projected	2013-14 Proposed	2014-15 Proposed
Expenditures				
Salaries & Benefits	35,876	35,672	37,360	39,133
Services and Supplies	6,839	7,278	7,457	7,304
Fire Services Contract	18,508	18,508	19,023	19,593
Fire - OPEB Requirement	-	-	600	600
Capital Outlay	76	334	76	76
Debt Service	4,866	4,229	4,510	4,727
Internal Service Fund Changes	9,462	9,592	10,049	10,452
Other	206	89	151	151
Transfers Out	257	1,217	768	738
Total Operating Expenditures	76,090	76,919	79,994	82,774

GENERAL FUND FORECAST

Completing a multi-year forecast for the General Fund, and other key operating funds, is a critical budgetary tool providing a long-term view of revenues and expenditures to assist the City Council in evaluating the impacts of policy choices on the long-term fiscal health of the City. The multi-year forecasting model enables the City Council to act strategically and to understand the long-term impact of its decisions. Throughout the proposed budget, five-year forecasts are presented. This six-year General Fund forecast extends to the year following the expiration of Measure Z.



After balancing the budget for the next two years, a significant General Fund deficit reappears in 2015-16 and grows through the expiration of Measure Z. This is mainly driven by anticipated increases in employee retirement and other benefit costs and continued funding of five police officer positions in 2014-15, beyond the expiration of the Federal COPS grant. The forecast is also based on conservative revenue estimates. The City will continue to evaluate the budget and plan so that informed choices can be made in striving toward a sustainable City budget.

SUCCESSOR (REDEVELOPMENT) AGENCY

On January 9, 2012, the City Council confirmed that the City would serve as the Successor Agency to the former Redevelopment Agency and retain the Agency's housing assets and functions. This action was necessary following the California Supreme Court's decision upholding ABX1 26, which dissolved all of the redevelopment agencies in California, and struck down ABX1 27, which allowed redevelopment agencies to remain in existence if they opted into the Voluntary Alternative Redevelopment Program.

The Successor Agency to the Redevelopment Agency became operational February 1, 2012. All assets, properties, contracts, leases, and records of the Redevelopment Agency have been transferred to the Successor Agency. The primary purpose of the Successor Agency is the responsibility for winding up the Agency's obligations and affairs.

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for revenue, derived from specific taxes from other revenue sources that are restricted by law or administrative action to expenditures for specific purposes. Special revenue funds have either restrictions on the use or special reporting requirements, such as funds received related to AB 1600.

The Special Revenue Funds are described in detail in Section 6 of the Biennial Budget.

The Federal government has continued to reduce the Community Development Block Grant (CDBG) program. The City's funding will be flat in the Biennial Budget. Since 2010-11, the City has experienced a 19% decline in CDBG funding. In combination with the loss of Redevelopment funding, this results in significantly less funding for housing and public services, capital projects, and program administration.

ENTERPRISE AND INTERNAL SERVICE FUNDS

Four Enterprise Funds make up the City's business type operations. The Water Pollution Control Plant Fund, Environmental Services Fund, Shoreline Enterprise Fund, and the Storm Water Fund are City municipal operations designed to fully recover costs through user fees. Internal Service Funds also operate as business activities, exclusively supporting the City's internal operations. Facilities Maintenance, Information

Technology, Insurance Services, and Equipment Maintenance make up these funds. The Enterprise and Internal Service Funds are summarized in Section 7 of the Biennial Budget.

The Storm Water Enterprise Fund is the only enterprise fund to over spend its resources. In order for the Fund to remain self-sufficient over the long-term, it will require new voter-approved funding or a subsidy from the City General Fund. The Shoreline Fund is projected to have a sufficient fund balance but the staff monitors this fund closely due to the \$9 million in debt accumulated for its operation, of which \$7 million is provided by the City's General Fund. Altering the terms of the Shoreline Fund's debt, deferring principal repayments, has been a balancing strategy since FY 12-13.

CAPITAL IMPROVEMENT PROGRAM

The Capital Improvement Program (CIP) for the City represents the spending plan for infrastructure improvements and other specific large-scale capital purchases including major street and park improvements, building construction, and significant facility maintenance or upgrades.

The City's CIP is summarized in Section 19.3. The City's ability to fund the Capital Improvement Program is limited by availability of resources. In prior years, the City allocated General Fund revenue toward capital projects. The City currently relies almost exclusively on funding from Special Revenue Funds, Enterprise Funds (primarily the Water Pollution Control Plant Fund), and grants. Budget reductions over the past few years have resulted in nearly eliminating General Fund allocations to proposed capital programs.

The City's Capital Improvement Program for the Biennial Budget consists of \$4,674,000 and \$4,447,000, respectively. Projects approved in prior years that are not yet completed total \$74,577,000.

Biennial Budget funding is primarily focused on streets and roadway improvements, work at the Water Pollution Control Plant, and grant-funded projects. No new General Fund projects are included. However, prior year General Fund allocations totaling \$6.5 million will carry into 2013-14 as these ongoing projects continue.

BUILDING A SUSTAINABLE BUDGET

As the City Council focuses on building a sustainable budget for the City, considering the City's fiscal health from a multi-year perspective is critical. Slow economic recovery seems highly likely and resources will continue to remain very limited. Existing revenues must cover increasing expenses, while still delivering high-quality services to City residents. Although the City must continue efforts to attract new businesses to San Leandro, it is essential to also contain future costs to ensure that the City is able to live

within its means. Focusing on our future financial capacity will help frame City Council decisions that have long term implications such as maintaining existing facilities, attracting new development, employee labor negotiations, and setting user charges.

ANALYZING THE CITY'S BENEFIT LIABILITIES

Maintaining a sustainable City budget includes appropriately managing the City's benefit liabilities. At the January 2013 budget work session with City Council, staff presented data on the status of the City's primary benefit liabilities:

- CalPERS retirement plans
- Retiree Medical
- Workers' Compensation
- Compensated Absences

The largest of these liabilities is the City's retirement obligations. Continued sustainability of the pension program will require the City to continually look at a number of funding elements, including the possibility of increased employee contributions. The City Council positively impacted employee retirement costs in 2011-12 by issuing Pension Obligation Bonds in March 2012 to refinance the existing debt obligation related to the Public Safety plan side fund. The resultant new interest rate saves the City about \$147,000 annually in retirement costs through 2024. The POA's new labor agreement calls for employee pension contributions of up to 9% over the next 3 years. The City Council also upped its payment to the Fire Department at \$600,000 to stabilize and begin work to reduce this growing retiree medical cost liability.

EMPHASIZING BUSINESS DEVELOPMENT EFFORTS

Business development is recognized as a key element of a sustainable fiscal structure. Maintaining and growing the City's tax base is essential to fiscal health. It is also what helps create a vibrant business community. We are cautiously optimistic as we see economic recovery and conservative growth in sales tax revenue.

The City is looking forward to the completion of some significant development such as the Village Marketplace, the Crossings TOD project, and implementation of the vision for the Shoreline Marina Area Development Project. The Kaiser Permanente Medical Center continues construction and brings the City a step closer to having a state-of-the art medical facility and vastly expanded employment opportunities for residents. The additional available land at this site offers a further opportunity for economic development within the City.

Lit San Leandro is a public/private investment in our infrastructure to loop ultra-high speed fiber in the City and makes the City additionally attractive to twenty-first century businesses. Through this same public-private partnership with Dr. Patrick Kennedy, the City has hired the first Chief Innovation Officer in the East Bay.

CONCLUSION

The City Council made very difficult decisions over a three year period, with steep program and service reductions, and then in 2012-13 approved a budget with no further reductions but with a balance between revenues and expenditures. New sales tax revenue from voter approved Measure Z is critical to maintaining existing service levels.

While this City Manager's Proposed Biennial Budget is not able to restore funding to previous levels, the City Council should be pleased that we are able to present a balanced budget that maintains the current level of services. Our forecasts indicate that we will likely face budget challenges in future years, especially if City revenues do not improve beyond our conservative projections. However, we will begin planning now so that we can make informed choices as we strive toward a sustainable City budget.

It is critical that the City focuses and fine-tunes all of its programs and operations to achieve specific objectives to move San Leandro forward. The City Council working together as a team with a common vision and a shared commitment to making San Leandro even better has been vital. I appreciate the Department Heads expertise and resourcefulness in this budget process and the excellent work that each department has done over the past year to incorporate the extensive and difficult changes our financial circumstances have dictated.

I would like to thank all of the City staff for their contributions toward balancing the budget. I am proud of our employees, and it is obvious that they care deeply about the City. I would like to offer additional thanks to the Finance Department staff for their dedicated efforts and work during this budget process and on presenting the budget document.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Chris Zapata". The signature is fluid and cursive, with the first name "Chris" and last name "Zapata" clearly distinguishable.

Chris Zapata
City Manager

CITY COUNCIL GOALS FOR 2013-2015

The following City Council Goals serve as a guide for the upcoming fiscal year, and provide overall direction for the City's services and programs:

- ✦ Place the City on a firm foundation for long-term fiscal sustainability
- ✦ Undertake programs and advance projects promoting sustainable economic development, including transforming San Leandro into a center for innovation
- ✦ Provide quality public safety services and work in partnership with the community to keep San Leandro safe
- ✦ Maintain and enhance the City's infrastructure
- ✦ Support and implement programs, activities and strengthen communication that enhance the quality of life, including wellness, in San Leandro and promote a sense of community and civic pride
- ✦ Maintain and support a strong positive relationship between the City and schools



City Council 2013-15 Goal: Place the City on a Firm Foundation for Long-term Fiscal Sustainability	
Department Goals and Objectives *	2013-15 Funded Services
<ul style="list-style-type: none"> • Maintain the City’s fiscal health and continue to provide adequate resources to fund City services to the community • Actively pursue grant funding alternatives from local, state and federal agencies for administration, operations, training and necessary capital improvements • Manage existing resources strategically and effectively to support and promote successful delivery of service to our community • Continue to actively seek alternate funding sources to provide library services and community programs • Continue to work with the Community Development Department on the Shoreline and Harbor Basin Development Project • Increase sustainability efforts thorough increased cogeneration capacity, installations of high efficiency equipment and expansion of reclaimed water use. • Work toward securing funding to continue senior programming post Measure A grant in 2014 	<ul style="list-style-type: none"> • Support Measure Z Citizen Oversight Committee • Support the Successor Agency to the Redevelopment Agency Oversight Committee • Research grant funding to support housing, safety (Police and Fire services), library services, recreation programs and community services

* Please refer to departmental sections for detailed goals and objectives



City Council 2013-15 Goal: Undertake Programs and Advance Projects Promoting Sustainable Economic Development, including Transforming San Leandro into a Center for Innovation	
Department Goals and Objectives *	2013-15 Funded Services
<ul style="list-style-type: none"> • Install public Wi-Fi downtown • Upgrade the City’s automated permitting system to enhance features and provide a web portal for the community • Complete implementation of the Lit San Leandro expansion project • Identify opportunities to use technology to improve City operations and communications with citizens, including the potential use or development of new digital applications • Provide proactive legal advice on the City’s efforts to encourage economic development, community development, and housing activities, including amendments to the Lit San Leandro license agreement • Further development that is consistent with the Downtown Transit-Oriented Development Strategy and work in partnership with potential developers to identify development strategy for the 25-acre north parcel owned by Kaiser and facilitate its development • Complete planning entitlements for the proposed Tech Campus next to the Downtown BART Station • Complete the construction of the citywide redundant fiber-ring project 	<ul style="list-style-type: none"> • Regulate and control design, construction, quality of materials, use and occupancy locations • Maintenance of buildings and structures within the City through permit issuance and inspection • Continue marketing, business outreach and business assistance • Continue advanced planning and land use activities • Maintain the new garage facility to support the community and local business needs

* Please refer to departmental sections for detailed goals and objectives.



City Council 2013-15 Goal: Provide Quality Public Safety Services and Work in Partnership with the Community to Keep San Leandro Safe	
Department Goals and Objectives *	2013-15 Funded Services
<ul style="list-style-type: none"> • Provide appropriate and sustainable fire prevention services to meet the community’s current and future needs • Deliver a Comprehensive Emergency Management Plan (CEMP) Template to provide a framework for updating the City’s disaster preparedness plan to ensure local, State, and Federal compliance and consistency within the service region • Implement the “United for Safety” campaign • Use crime analysis information to shift resources and prevent crime and/or apprehend violators • Collaborate on crime issues with neighboring agencies • Finalize transition to East Bay Radio Communications System Authority (EBRCSA) interoperability program 	<ul style="list-style-type: none"> • Neighborhood patrol, traffic and municipal code enforcement • Bicycle patrol, Tactical unit, SWAT and K-9 unit • 911 emergency communications • Criminal investigations, jail operations, and animal control services • Respond to building code, fire code and zoning complaints • Traffic signal timing improvements • Respond to additional street lighting requests • Collision report analysis, safety data analysis and traffic safety issues and analysis • Community Emergency Response Team (CERT) • Neighborhood Watch • Fire, medical emergencies, hazardous materials and specialized rescue services • “Code Red” and “Nixle” alert systems and support • Park Rangers



City Council 2013-15 Goal: Maintain and Enhance the City’s Infrastructure	
Department Goals and Objectives *	2013-15 Funded Services
<ul style="list-style-type: none"> • Complete the design and construction of the East San Leandro Bicycle Network by implementing all proposed Class II (dedicated) and Class III (shared) bikeways • Complete the design and partial construction of accessible pedestrian signal equipment at 13 intersections • Complete the design and construction of the traffic signal upgrade project at the intersection of Washington Avenue and Monterey Boulevard • Construct no less than 30 Americans with Disabilities Act (ADA) ramps spread out at various locations in the City • Construct improvements on San Leandro Blvd from Davis Street to Williams Street • Complete design, right of way acquisition, and permitting of East 14th Street widening at Hesperian and 150th Avenue the “East 14th Triangle project” • Construct Measure WW-funded improvements at Thrasher Park, Stenzel Park, San Leandro Ballpark, and Toyon Park • Coordinate and complete the WPCP rehabilitation project with the Engineering and Transportation Department and maintain a high quality effluent during construction • 	<ul style="list-style-type: none"> • Pavement management program • Sidewalk repair program • Support sanitary sewer improvements • Street light repair and maintenance • City parks repair and maintenance • City tree repair and maintenance • Fiber optic repair and maintenance • Traffic signal repair and maintenance • Update GIS Mapping for all City trees

* Please refer to departmental sections for detailed goals and objectives.



**City Council 2013-15 Goal:
Support and Implement Programs, Activities and Strengthen Communication that Enhance the Quality of Life, including Wellness, in San Leandro and Promote a Sense of Community and Civic Pride**

Department Goals and Objectives *	2013-15 Funded Services
<ul style="list-style-type: none"> • Implement a City records management program that promotes and facilitates digital records storage and greater availability of City records to the public • Increase government transparency by procuring, installing and implementing video technology for use in the Council Chambers • Work with the Library Department to modernize the current Library system by upgrading and providing a feature rich application which includes mobile functionality and social media • Working with other departments, continue leveraging Lit San Leandro and other local assets to support and develop innovative businesses in emerging • Facilitate the renovations to two large affordable rental housing developments, the 840 unit Lakeside Village Apartments and the 75 unit Fargo Senior Center. Both projects will be 100% affordable to lower income renters and did not need any City subsidy • Facilitate development of Bridge Crossings 200 unit affordable housing project 	<ul style="list-style-type: none"> • Recreation classes, camps, extended care programs, special events, trips, sports, aquatics, fitness, cultural arts, personal enrichment, and specialty training • Marina and Senior Community Centers, parks, swimming pools, tennis/basketball courts, baseball/soccer fields • Main public library and three branches • Selection and classification of 15,000 new items annually • Bookmark Café, Casa Peralta, History Museum and Art Gallery • City tree program • Maintain San Leandro Dog Park and improve park facilities • Expand, support and train Volunteer program. • San Leandro Reads and Paws to Read programs • Multi-cultural and educational programs • Citizen Police Academy and Crime Free Business program • Airport Noise Insulation Program • Neighborhood beautification • Historic preservation • Increased support for Human Services programs.

* Please refer to departmental sections for detailed goals and objectives.



City Council 2013-15 Goal: Maintain and Support a Strong Positive Relationship Between City and Schools	
Department Goals and Objectives *	2013-15 Funded Services
<ul style="list-style-type: none"> • Funding sources to provide library services and community programs • Explore additional programs and funding opportunities for early literacy intervention offered in variety of languages • Evaluate the addition of an afterschool homework help program with implementation based on identification of alternate funding source or qualified volunteer support • Continue to work with the San Leandro School District in formulating a joint-use agreement between the City and School District outlining the operation and maintenance of the newly renovated Pacific Sports Complex • Provide office space for school district until suitable district office space is available 	<ul style="list-style-type: none"> • School Resource Officers • Crossing Guard funding • Teen Citizen Academy • Police Explorer program • Coordinate with school districts to align youth library services with school curricula to avoid duplication of effort • Joint City Council and School District meetings • Coordinate with San Leandro and San Lorenzo School districts and San Leandro youth leagues in scheduling use of fields and pools given the closure of Burrell Field and the High School pool and field • San Leandro Police Department participation in School Safety Task Force • Continued partnerships with school district and Mothers Against Drunk Driving (MADD) to present the Sober Graduation Program, addressing the problems with drinking and driving to high school students

* Please refer to departmental sections for detailed goals and objectives.





General Information and History

San Leandro offers residents the quiet charm and character of a community that has existed for 141 years. A well-established community that has continued to grow since incorporation on March 21, 1872, San Leandro is proud of the many people and cultures that have contributed to its growth and development.

There are many special features San Leandro has to offer, including:

- Diverse economic base including neighborhood coffeehouses and fine restaurants, large food processing centers, regional shopping opportunities, and cutting-edge technology
- Unique “town” atmosphere and strong sense of community pride
- Distinctive neighborhoods with mature street trees and well-manicured gardens, a variety of architectural styles, special events and clusters of neighborhood-serving shops
- Home to approximately 35,000 jobs – from retail and service to high-tech and manufacturing.

San Leandro Population

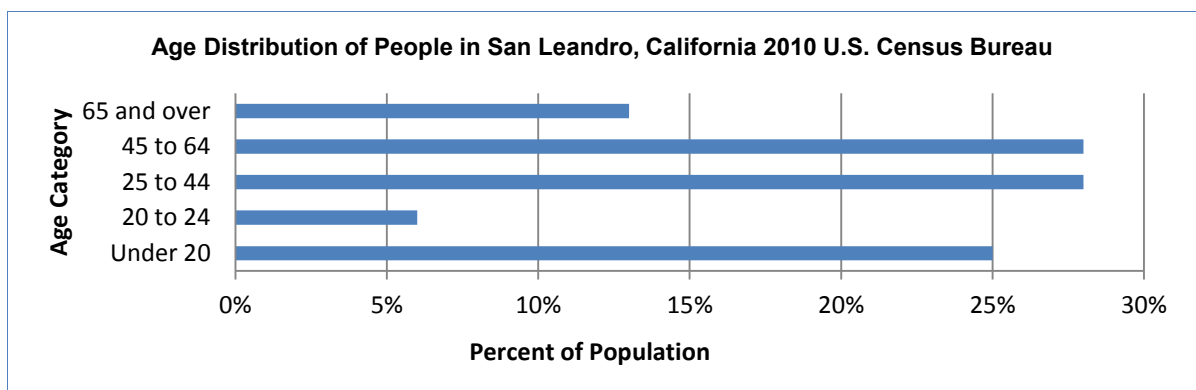
86,053

San Leandro Households

32,419

Male 48%
 Female 52%

Median Age: 39.3 years



Data Source: California Department of Finance (for 2012 population), 2010 Census and ACS – In addition to the 2010 Census Survey conducted every 10 years, the U.S. Census bureau also conducts the American Community Survey (ACS), which is nationwide survey that collects and produces population and housing information every year, instead of every ten years. The data in this community projected is from 2007-2011. The ACS remains more current than the Census data but is an estimate based on samples and may be less accurate in some cases.

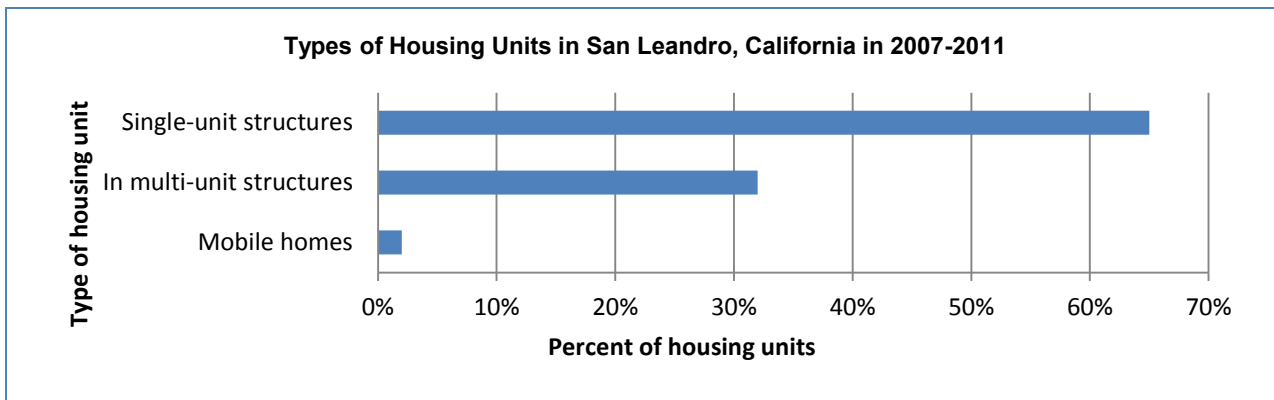


Ethnicity

Persons identifying one race	80,195
White	31,946
Asian	25,206
Hispanic or Latino (of any race)	23,237
Some Other Race	11,295
Black or African American	10,437
American Indian and Alaska Native	669
Native Hawaiian & Other Pacific Islander	642
Persons identifying two or more races	4,755

Housing

Median Household income:	\$61,857
Mean Household income	\$75,543
Residents 16 and older	68,152
In labor Force	67%



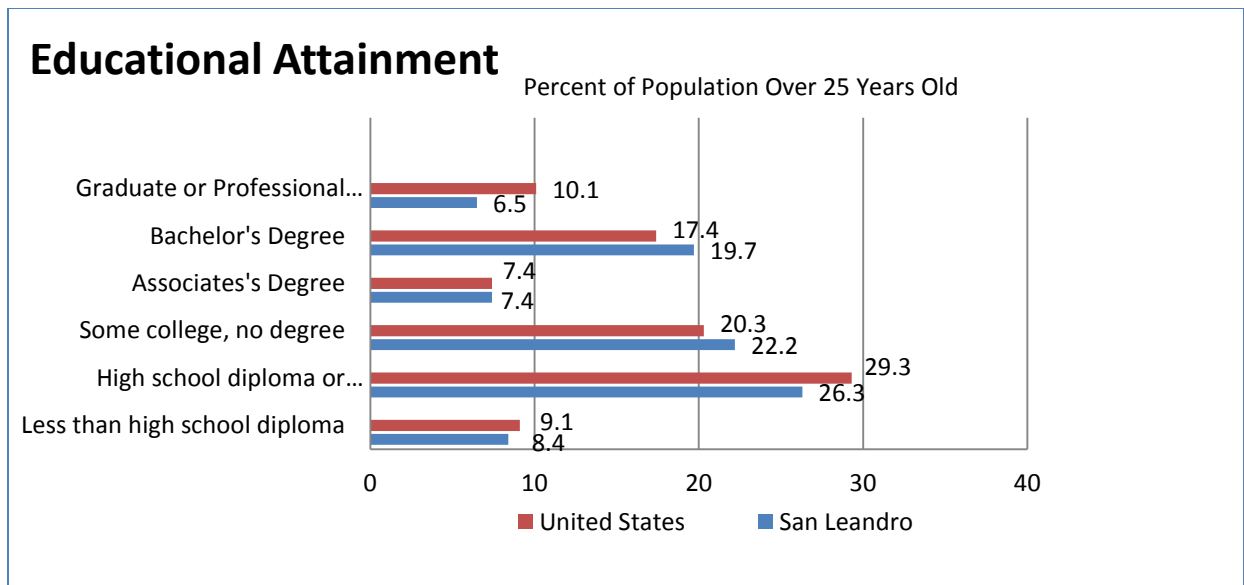
Education (ACS)

- Residents enrolled in nursery-elementary school (public or private): 10,987
- Residents enrolled in high school: 4,824
- Residents enrolled in college or graduate school: 6,382

Schools in San Leandro

- 10 public elementary schools and 3 public middle schools
2 public elementary schools and 1 public middle school are located in San Leandro but are within San Lorenzo Unified School District
- 2 public high schools (San Leandro and Lincoln High)
- 12 private elementary/secondary schools





City Government

- San Leandro operates under a Mayor/Council-Manager form of government
- Residents of the community volunteer for the nine advisory boards and commissions that advise the Council on issues from youth–related matters to zoning
- The Council also works very closely with a network of homeowners associations, nonprofit organizations, service clubs, and business associations
- Public meeting notices, agendas, and meeting-related documents are online, and many meetings are now being digitally recorded, City Council meetings can be heard on the City’s website – www.sanleandro.org
- Public information is also available on Comcast cable channel 15 and AT&T U-verse cable channel 99 for City notices and emergency alerting, as well as radio AM 1610

10 Largest Employers

San Leandro Unified School District	1,200
Wal-Mart Stores	536
City of San Leandro	413
Ghirardelli Chocolate Company	392
OSI Soft, Inc.	310
Coca Cola	285
Target Store #1428	280
Costco Wholesale	277
Paramedics Plus	262
Kindred Hospital – SF Bay Area	259

Data Source: HdL Business License database (excluding City staff)



Parks, Libraries, Recreation and the Arts

The City of San Leandro has:

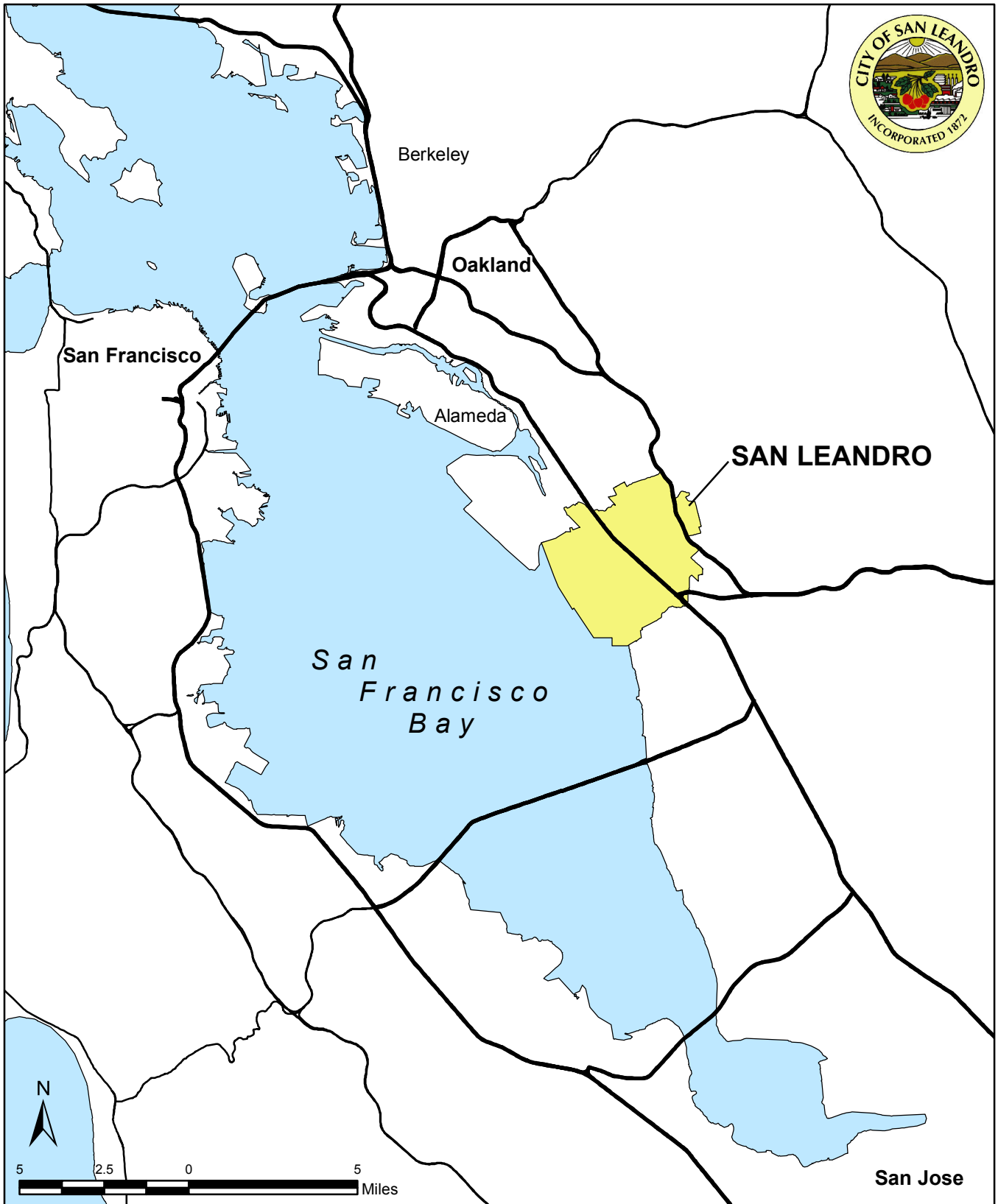
- 3 public swimming pools
- 20 parks; 2 community centers (includes the Senior Community Center)
- 18 tennis courts
- 2 baseball field rentals; 3 softball fields
- 1 soccer field
- 4 libraries
- 1 museum and art gallery

Transportation

- San Leandro's central location provides easy access to Highways 580 and 880, which are at the heart of the Bay Area's extensive highway system. These freeways extend to the nearby cities of Oakland, San Francisco, Sacramento, and San Jose, as well as the Central Valley.
- Alameda-Contra Costa (AC) Transit provides regional bus service.
- Two Bay Area Rapid Transit (BART) stations in the City connect San Leandro with San Francisco and cities in four county areas.
- San Leandro LINKS is a shuttle bus program for transporting employees in west San Leandro to and from the San Leandro BART station.
- Three nearby international airports link San Leandro residents and businesses with every destination in the world. Oakland International Airport is just minutes away.
- The Port of Oakland, one of the West Coast's largest containerized cargo shipping facilities, is just 10 miles north of San Leandro.
- San Leandro's prime location in the Bay Area benefits both the residents and the business community.

For information about the programs and services offered by the City of San Leandro, please call (510) 577-3200 or visit us online at www.sanleandro.org







INTRODUCTION

The **City's Financial Summaries Section** provides graphics and tables of information which highlight key financial relationships and summarize the overall biennial budget document. The section includes a biennial budget summary for all funds; an overview of the City's revenue sources and description by fund type and category; expenditure summaries by fund type and category; a transfer summary for all funds operating and capital; and the five-year forecast assumptions for all funds.



ALL FUNDS BUDGET SUMMARY

For Fiscal Years 2011-12, 2012-13, 2013-14 and 2014-15

Fund Type/Name	Fund Balance at 06/30/11	2011-12		Fund Balance at 06/30/12
		Actual Revenue 2011-12	Actual Expenditures 2011-12	
General Fund	\$ 25,679,986	\$ 95,375,361	\$ (96,585,865)	\$ 24,469,482
Special Revenue Funds:				
Street/Traffic Improv (DFSI)	1,455,972	92,465	(191,511)	1,356,926
Park Development Fees	896,142	4,412	(328,325)	572,229
Underground Utility Fees	-	1,643,240	(243,196)	1,400,044
Parking	97,630	200,533	(216,124)	82,039
Gas Tax	922,376	1,771,251	(1,777,558)	916,069
Gas Tax (Section 2103)	581,564	636,704	(616)	1,217,652
Measure B	2,803,215	1,635,120	(1,574,467)	2,863,868
Measure F	-	425,278	-	425,278
Traffic Congestion Relief	464	1,733	(2,197)	-
Asset Seizure	808,455	54,180	(163,241)	699,394
Heron Bay	698,938	383,151	(320,911)	761,178
Cherrywood Maint.	255,045	20,557	(555)	275,047
Proposition IB	1,150,642	5,398	(1,011,877)	144,163
Grants	(856,993)	4,528,042	(3,734,785)	(63,736)
CDBG	56,689	556,689	(556,167)	57,211
Home Grant Housing	-	16,631	(17,383)	(752)
Housing In Lieu	66,486	437	-	66,923
Affordable Housing Asset Fund	-	151,289	(367)	150,922
Business Improvement District	(38,091)	373,768	(280,284)	55,393
Public Education & Government	-	349,899	(46,290)	303,609
Total Special Revenue Funds	8,898,534	12,850,777	(10,465,854)	11,283,457
Capital Project Funds:				
Capital Improvements	6,114,799	3,794,762	(4,490,618)	5,418,943
CFD #1 Cherrywood	496,175	-	-	496,175
SL Hillside Abatement (GHAD)	21,045	122	(2,591)	18,576
Total Capital Project Funds	6,632,019	3,794,884	(4,493,209)	5,933,694
Debt Service Funds:				
Assessment District Debt	80,657	3,267	(7,477)	76,447
Cherrywood Debt	898,152	469,709	(452,004)	915,857
Public Financing Authority	883,863	2,474,824	(2,479,179)	879,508
Total Debt Service Funds	1,862,672	2,947,800	(2,938,660)	1,871,812
Enterprise Funds:				
Water Pollution Control	17,289,935	18,019,349	(22,127,653)	13,181,631
Environmental Services	1,382,718	1,350,878	(1,222,543)	1,511,053
Shoreline Fund	(151,399)	2,292,743	(2,100,157)	41,187
Storm Water	264,556	1,079,398	(1,053,381)	290,573
Total Enterprise Funds	18,785,810	22,742,368	(26,503,734)	15,024,444
Internal Service Funds:				
Building Maintenance	1,233,024	2,730,143	(2,655,003)	1,308,164
Information Technology	1,726,349	3,448,973	(3,878,682)	1,296,640
Self Insurance	6,780,807	2,930,096	(1,485,586)	8,225,317
Equipment Maintenance	1,563,852	1,569,298	(2,103,304)	1,029,846
Total Internal Service Funds	11,304,032	10,678,510	(10,122,575)	11,859,967
Private Purpose Trust Funds:				
Successor Agency to the Redevelopment Agency	-	6,011,963	(2,747,313)	3,264,650
otal Private Purpose Trust Funds	-	6,011,963	(2,747,313)	3,264,650
Total All Funds	\$ 73,163,053	\$ 154,401,663	\$ (153,857,210)	\$ 73,707,506

Note: For Enterprise Funds and Internal Service Funds the Fund Balance is based on cash.

ALL FUNDS BUDGET SUMMARY

For Fiscal Years 2011-12, 2012-13, 2013-14 and 2014-15

Fund Type/Name	2012-13		Loans/ Repayments	Fund Balance at 06/30/13
	Estimated Revenue 2012-13	Estimated Expenditures 2012-13		
General Fund	\$ 76,918,670	\$ (77,170,312)	\$ (260,000)	\$ 23,957,840
Special Revenue Funds:				
Street/Traffic Improv (DFSI)	100,750	(921,111)	-	536,565
Park Development Fees	26,000	(402,665)	-	195,564
Underground Utility Fees	71,500	(413,957)	-	1,057,587
Parking	250,160	(306,392)	-	25,807
Gas Tax	1,232,208	(2,210,866)	-	(62,589)
Gas Tax (Section 2103)	943,277	(2,396,744)	-	(235,815)
Measure B	4,471,466	(6,911,241)	-	424,093
Measure F	345,624	(425,278)	-	345,624
Traffic Congestion Relief	-	-	-	-
Asset Seizure	269,648	(98,454)	-	870,588
Heron Bay	279,837	(716,606)	-	324,409
Cherrywood Maint.	21,755	-	-	296,802
Proposition IB	-	(132,619)	-	11,544
Grants	11,222,492	(11,156,258)	-	2,498
CDBG	991,121	(1,048,332)	-	-
Home Grant Housing	914,965	(911,741)	-	2,472
Housing In Lieu	43,479	-	-	110,402
Affordable Housing Asset Fund	247,718	-	-	398,640
Business Improvement District	298,440	(296,920)	-	56,913
Public Education & Government	167,380	(470,989)	-	-
Total Special Revenue Funds	21,897,820	(28,820,173)	-	4,361,104
Capital Project Funds:				
Capital Improvements	1,106,396	(6,525,339)	-	-
CFD #1 Cherrywood	-	-	-	496,175
SL Hillside Abatement (GHAD)	376	(18,773)	-	179
Total Capital Project Funds	1,106,772	(6,544,112)	-	496,354
Debt Service Funds:				
Assessment District Debt	-	(996)	-	75,451
Cherrywood Debt	484,972	(440,263)	-	960,566
Public Financing Authority	2,474,319	(2,473,319)	-	880,508
Total Debt Service Funds	2,959,291	(2,914,578)	-	1,916,525
Enterprise Funds:				
Water Pollution Control	48,319,715	(49,334,166)	260,000	12,427,180
Environmental Services	1,222,627	(1,449,832)	-	1,283,848
Shoreline Fund	2,212,036	(2,043,323)	-	209,900
Storm Water	1,081,000	(1,155,130)	-	216,443
Total Enterprise Funds	52,835,378	(53,982,451)	260,000	14,137,371
Internal Service Funds:				
Building Maintenance	3,404,329	(3,504,713)	-	1,207,780
Information Technology	3,651,351	(3,898,893)	-	1,049,098
Self Insurance	3,875,939	(5,597,131)	-	6,504,125
Equipment Maintenance	1,756,674	(1,797,274)	-	989,246
Total Internal Service Funds	12,688,293	(14,798,011)	-	9,750,249
Private Purpose Trust Funds:				
Successor Agency to the Redevelopment Agency	2,794,214	(5,969,630)	-	89,234
Total Private Purpose Trust Funds	2,794,214	(5,969,630)	-	89,234
Total All Funds	\$ 171,200,438	\$ (190,199,267)	\$ -	\$ 54,708,677

Note: For Enterprise Funds and Internal Service Funds the Fund Balance is based on cash.

ALL FUNDS BUDGET SUMMARY

For Fiscal Years 2011-12, 2012-13, 2013-14 and 2014-15

Fund Type/Name	2013-14		Loans/ Repayments	Fund Balance at 06/30/14
	Estimated Revenue 2013-14	Estimated Expenditures 2013-14		
General Fund	\$ 79,493,508	\$ (79,708,938)	\$ (154,000)	\$ 23,588,410
Special Revenue Funds:				
Street/Traffic Improv (DFSI)	90,750	(54,528)		572,787
Park Development Fees	26,000	(17,946)		203,618
Underground Utility Fees	71,500	-		1,129,087
Parking	250,160	(315,678)		(39,711)
Gas Tax	2,054,803	(1,973,115)		19,099
Gas Tax (Section 2103)	1,225,498	(956,828)		32,855
Measure B	1,546,101	(1,757,711)		212,483
Measure F	365,073	(345,624)		365,073
Traffic Congestion Relief	-	-		-
Asset Seizure	6,000	-		876,588
Heron Bay	360,382	(368,991)		315,800
Cherrywood Maint.	21,755	(211)		318,346
Proposition IB	-	-		11,544
Grants	1,822,792	(1,822,792)		2,498
CDBG	560,739	(512,408)		48,331
Home Grant Housing	141,409	(143,881)		-
Housing In Lieu	-	-		110,402
Affordable Housing Asset Fund	32,000	-		430,640
Business Improvement District	298,440	(296,920)		58,433
Public Education & Government	150,000	(32,900)		117,100
Total Special Revenue Funds	9,023,402	(8,599,533)	-	4,784,973
Capital Project Funds:				
Capital Improvements	328,619	(84,000)		244,619
CFD #1 Cherrywood	-	-		496,175
SL Hillside Abatement (GHAD)	-	(179)		-
Total Capital Project Funds	328,619	(84,179)	-	740,794
Debt Service Funds:				
Assessment District Debt	-	(996)		74,455
Cherrywood Debt	484,972	(443,035)		1,002,503
Public Financing Authority	2,474,319	(2,088,956)		1,265,871
Total Debt Service Funds	2,959,291	(2,532,987)	-	2,342,829
Enterprise Funds:				
Water Pollution Control	11,953,700	(8,653,790)	285,000	16,012,090
Environmental Services	982,682	(1,145,734)		1,120,796
Shoreline Fund	2,238,800	(2,270,992)	-	177,708
Storm Water	1,081,000	(1,129,661)		167,782
Total Enterprise Funds	16,256,182	(13,200,177)	285,000	17,478,376
Internal Service Funds:				
Building Maintenance	2,898,516	(3,456,020)		650,276
Information Technology	3,764,067	(3,763,281)		1,049,884
Self Insurance	3,739,314	(3,726,771)		6,516,668
Equipment Maintenance	2,057,092	(2,057,092)		989,246
Total Internal Service Funds	12,458,989	(13,003,164)	-	9,206,074
Private Purpose Trust Funds:				
Successor Agency to the Redevelopment Agency	7,242,530	(7,331,764)		-
Total Private Purpose Trust Funds	7,242,530	(7,331,764)	-	-
Total All Funds	\$ 127,762,521	\$ (124,460,742)	\$ 131,000	\$ 58,141,456

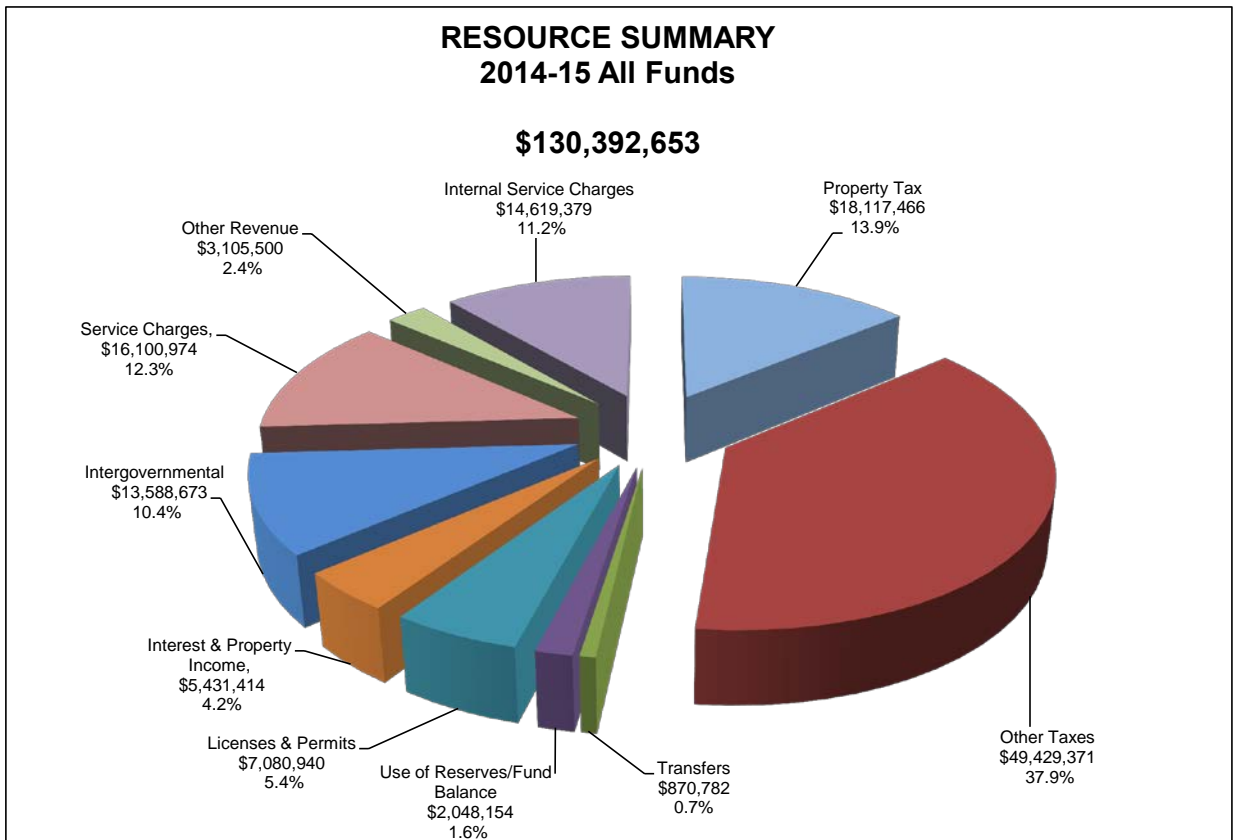
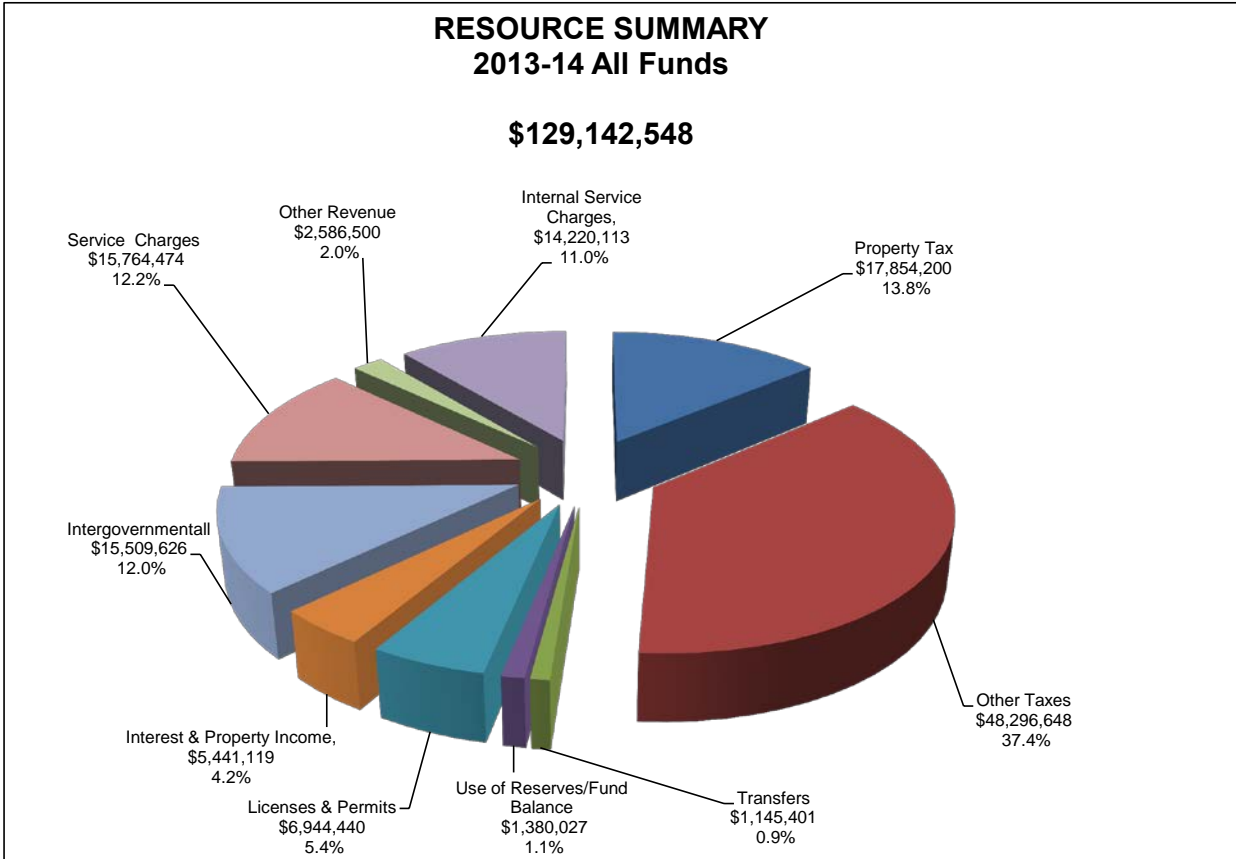
Note: For Enterprise Funds and Internal Service Funds the Fund Balance is based on cash.

ALL FUNDS BUDGET SUMMARY

For Fiscal Years 2011-12, 2012-13, 2013-14 and 2014-15

Fund Type/Name	2014-15			Fund Balance at 06/30/15
	Estimated Revenue 2014-15	Estimated Expenditures 2014-15	Loans/ Repayments	
General Fund	\$ 81,638,585	\$ (82,419,097)	\$ (220,000)	\$ 22,587,898
Special Revenue Funds:				
Street/Traffic Improv (DFSI)	90,750	(81,528)		582,009
Park Development Fees	26,000	(17,946)		211,672
Underground Utility Fees	71,500	-		1,200,587
Parking	250,160	(323,194)		(112,745)
Gas Tax	2,063,182	(2,043,381)		38,900
Gas Tax (Section 2103)	1,225,498	(1,063,690)		194,663
Measure B	1,546,101	(1,463,634)		294,950
Measure F	365,073	(345,624)		384,522
Traffic Congestion Relief	-	-		-
Asset Seizure	6,000	-		882,588
Heron Bay	367,495	(368,454)		314,841
Cherrywood Maint.	21,755	-		340,101
Proposition IB	-	-		11,544
Grants	591,826	(591,826)		2,498
CDBG	560,739	(513,536)		95,534
Home Grant Housing	144,170	(144,170)		-
Housing In Lieu	-	-		110,402
Affordable Housing Asset Fund	32,000	-		462,640
Business Improvement District	298,440	(296,920)		59,953
Public Education & Government	150,000	(32,900)		234,200
Total Special Revenue Funds	7,810,689	(7,286,803)	-	5,308,859
Capital Project Funds:				
Capital Improvements	-	-		244,619
CFD #1 Cherrywood	-	-		496,175
SL Hillside Abatement (GHAD)	-	-		-
Total Capital Project Funds	-	-	-	740,794
Debt Service Funds:				
Assessment District Debt	-	-		74,455
Cherrywood Debt	484,972	(439,040)		1,048,435
Public Financing Authority	2,474,319	(2,043,685)		1,696,505
Total Debt Service Funds	2,959,291	(2,482,725)	-	2,819,395
Enterprise Funds:				
Water Pollution Control	12,266,000	(9,640,042)	355,000	18,993,048
Environmental Services	994,682	(1,116,069)		999,409
Shoreline Fund	2,238,800	(2,053,895)		362,613
Storm Water	1,081,000	(1,165,774)		83,008
Total Enterprise Funds	16,580,482	(13,975,780)	355,000	20,438,078
Internal Service Funds:				
Building Maintenance	2,938,805	(3,286,805)		302,276
Information Technology	3,851,900	(3,851,900)		1,049,884
Self Insurance	3,730,442	(3,730,321)		6,516,789
Equipment Maintenance	2,340,108	(2,625,108)		704,246
Total Internal Service Funds	12,861,255	(13,494,134)	-	8,573,195
Private Purpose Trust Funds:				
Successor Agency to the Redevelopment Agency	6,494,197	(6,494,197)		-
Total Private Purpose Trust Funds	6,494,197	(6,494,197)	-	-
Total All Funds	\$ 128,344,499	\$ (126,152,736)	\$ 135,000	\$ 60,468,219

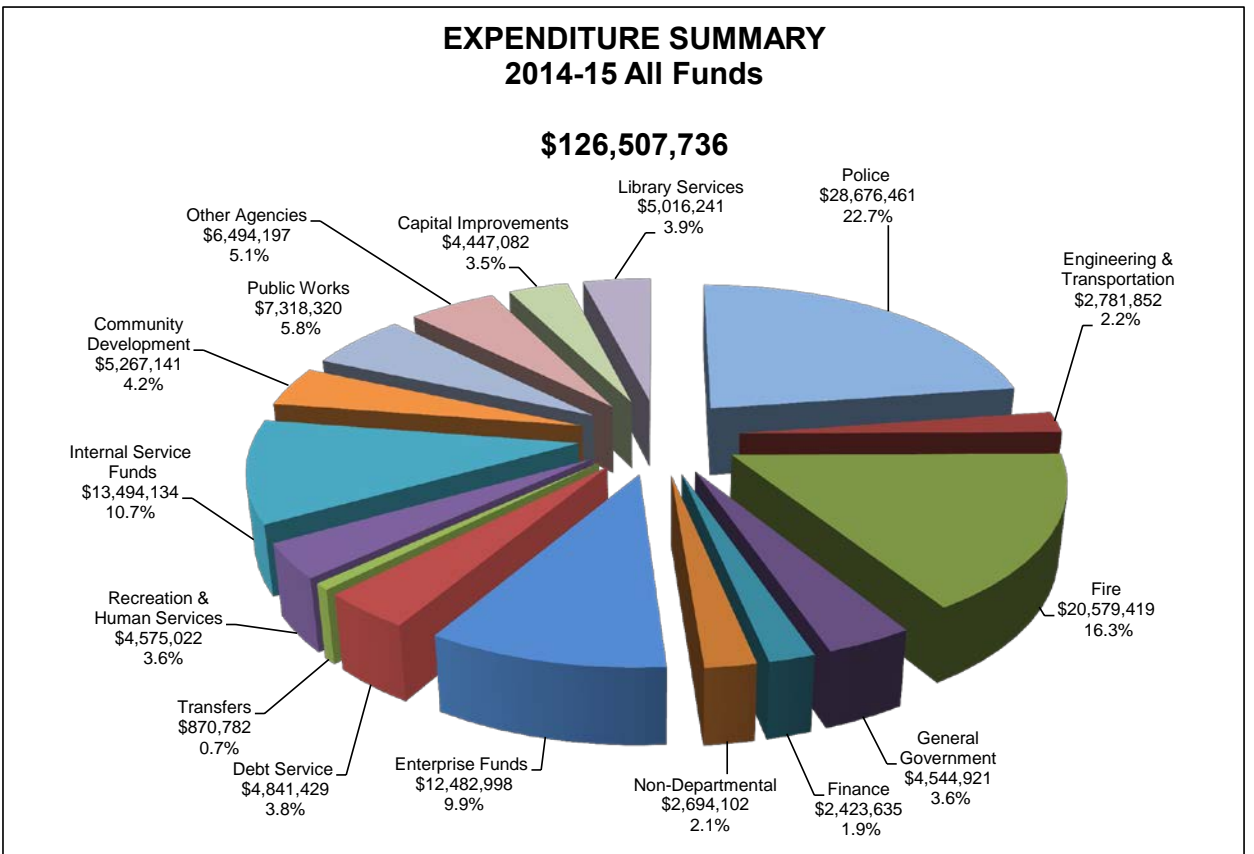
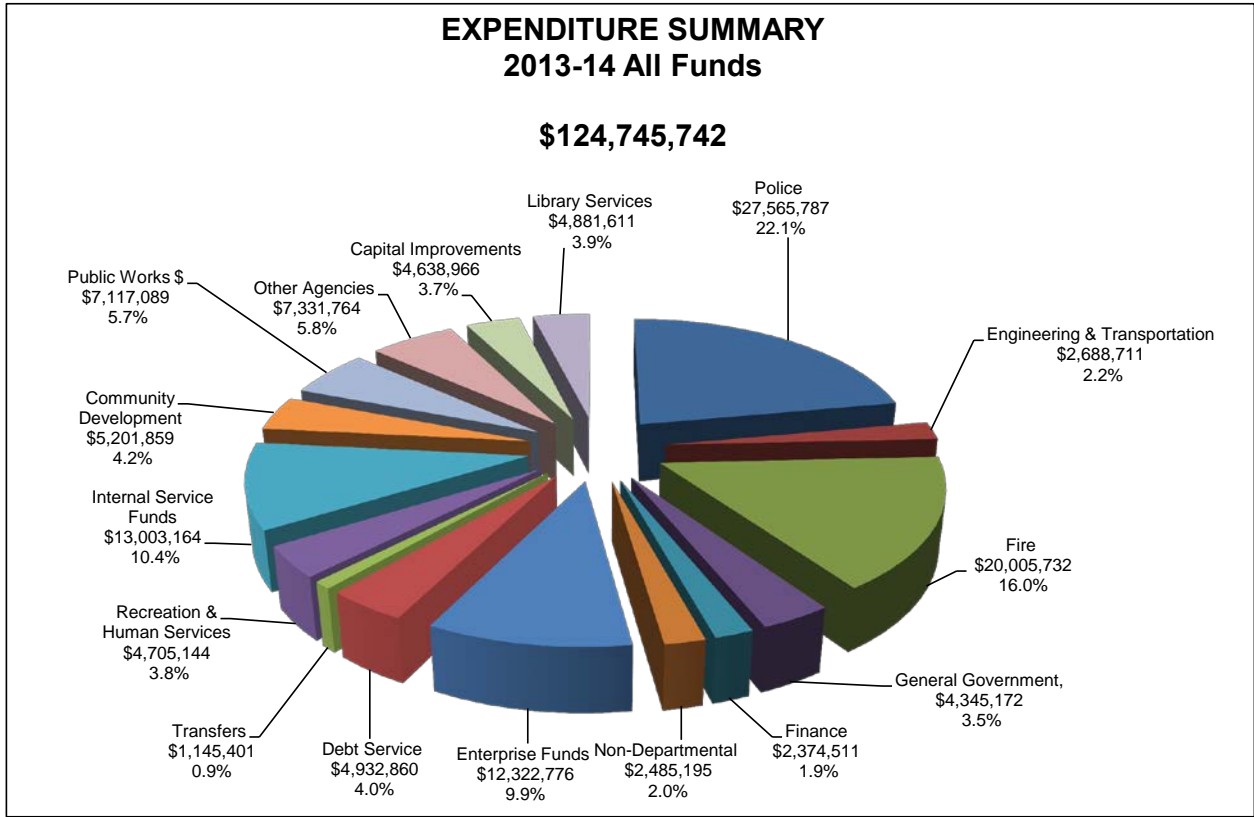
Note: For Enterprise Funds and Internal Service Funds the Fund Balance is based on cash.



**SUMMARY OF REVENUES AND RESOURCES
BY FUND TYPE AND CATEGORY**

Revenues by Fund Type	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
General Fund	\$ 73,148,445	\$ 95,375,360	\$ 75,098,410	\$ 79,493,508	\$ 81,638,585
Special Revenue Funds	9,166,137	12,850,776	7,876,531	9,023,402	7,810,689
Capital Project Funds	2,202,894	3,794,884	185,000	328,619	-
Debt Service Funds	2,957,851	2,947,800	2,945,211	2,959,291	2,959,291
Enterprise Funds	15,244,176	16,044,091	16,711,210	16,256,182	16,580,482
Internal Service Funds	11,761,979	10,678,510	11,769,178	12,458,989	12,861,255
Redevelopment Agency Funds	16,819,860	9,676,513	-	-	-
Successor Agency Funds	-	6,582,877	5,933,865	7,242,530	6,494,197
Total Operating Revenues	\$ 131,301,342	\$ 157,950,811	\$ 120,519,405	\$ 127,762,521	\$ 128,344,499
Use of Fund Balance	\$ -	\$ -	\$ 2,586,344	\$ 1,380,027	\$ 2,048,154
Total Resources	\$ 131,301,342	\$ 157,950,811	\$ 123,105,749	\$ 129,142,548	\$ 130,392,653

Revenues by Category	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
Property Taxes	\$ 26,720,789	\$ 22,357,184	\$ 17,004,000	\$ 17,854,200	\$ 18,117,466
Other Taxes	42,893,403	45,822,903	44,975,950	48,296,648	49,429,371
Licenses and Permits	6,940,801	7,466,356	7,295,100	6,944,440	7,080,940
Fine, Forfeits & Penalties	1,377,231	1,110,669	1,240,000	1,340,000	1,340,000
Interest & Property Income	5,287,483	5,128,934	5,218,874	5,441,119	5,431,414
From Other Agencies	8,700,794	16,677,790	13,595,050	15,509,626	13,588,673
Charges for Current Services	14,258,571	15,708,165	15,738,834	15,764,474	16,100,974
Other Revenues	2,905,145	6,508,763	1,448,734	1,246,500	1,765,500
Building Repairs & Maintenance	2,681,653	2,719,281	2,850,289	2,884,976	2,925,265
Telecommunications/Computer	3,592,230	3,423,106	3,643,851	3,756,567	3,844,400
Insurance Services	2,197,496	2,624,388	3,293,939	3,557,314	3,548,442
Equipment Maintenance	1,397,295	1,527,774	1,688,727	2,019,116	2,299,132
Administrative	2,295,293	2,276,421	2,002,140	2,002,140	2,002,140
Transfers from Other Funds	10,053,158	6,294,077	523,917	1,145,401	870,782
Total Operating Revenues	\$ 131,301,342	\$ 139,645,811	\$ 120,519,405	\$ 127,762,521	\$ 128,344,499
Debt Proceeds	-	18,305,000	-	-	-
Use of Fund Balance/Reserves	-	-	2,586,344	1,380,027	2,048,154
Total Resources	\$ 131,301,342	\$ 157,950,811	\$ 123,105,749	\$ 129,142,548	\$ 130,392,653



**SUMMARY OF OPERATING EXPENDITURES
BY FUND TYPE AND CATEGORY**

Expenditures by Fund Type	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
General Fund	\$ 73,871,246	\$ 96,585,864	\$ 76,089,578	\$ 79,993,938	\$ 82,774,097
Special Revenue Funds	8,841,216	10,465,855	8,971,545	8,599,533	7,286,803
Capital Project Funds	1,301,195	4,493,209	185,179	84,179	-
Debt Service Funds	2,939,572	2,938,660	2,914,578	2,532,987	2,482,725
Enterprise Funds	10,485,376	14,175,588	13,850,511	13,200,177	13,975,780
Internal Service Funds	14,149,740	10,122,575	11,509,495	13,003,164	13,494,134
Redevelopment Agency Funds	16,567,598	10,185,748	-	-	-
Successor Agency Funds	-	8,730,228	5,933,865	7,331,764	6,494,197
Total Operating Expenditures	\$ 128,155,943	\$ 157,697,727	\$ 119,454,751	\$ 124,745,742	\$ 126,507,736

Expenditures by Category	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
General Government	\$ 3,464,007	\$ 3,583,527	\$ 4,020,525	\$ 4,345,172	\$ 4,544,921
Finance	2,244,472	2,214,698	2,298,794	2,374,511	2,423,635
Police	25,987,044	50,971,711	26,167,640	27,565,787	28,676,461
Fire	17,740,597	18,006,418	18,888,753	20,005,732	20,579,419
Community Development	3,714,826	4,235,956	4,742,180	5,201,859	5,267,141
Engineering & Transportation	2,401,805	2,376,387	2,729,906	2,688,711	2,781,852
Public Works	4,161,922	6,006,504	6,734,437	7,117,089	7,318,320
Recreation & Human Services	3,686,611	3,907,310	4,389,381	4,705,144	4,575,022
Library	6,228,473	4,657,855	4,874,701	4,881,611	5,016,241
Non-Departmental	1,357,321	1,823,001	3,383,648	2,485,195	2,694,102
Other Agencies	9,684,362	13,005,983	5,933,865	7,331,764	6,494,197
Enterprise Activities	10,561,278	12,060,279	12,223,421	12,322,776	12,482,998
Internal Service	13,649,740	10,102,575	11,509,495	13,003,164	13,494,134
Capital Improvements	13,509,300	21,180,532	5,335,283	4,638,966	4,447,082
Capital Improvements (Capitalized)	(6,709,000)	(12,328,147)	-	-	-
Debt Service	6,420,027	9,599,061	5,698,805	4,932,860	4,841,429
Total Expenditures	\$ 118,102,785	\$ 151,403,650	\$ 118,930,834	\$ 123,600,341	\$ 125,636,954
Transfers to Other Funds	10,053,158	6,294,077	523,917	1,145,401	870,782
Total Operating Expenditures	\$ 128,155,943	\$ 157,697,727	\$ 119,454,751	\$ 124,745,742	\$ 126,507,736

SUMMARY OF EXPENDITURES BY CLASSIFICATION TYPE

Expenditures by Classification Type	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
Salaries & Benefits	\$ 47,617,918	\$ 73,378,010	\$ 48,404,742	\$ 49,182,424	\$ 50,903,606
Services	44,170,597	46,511,904	41,272,938	42,975,579	42,420,321
Supplies	2,769,456	3,084,165	3,017,706	3,204,231	3,223,281
Capital Outlay	1,285,254	3,560,029	823,012	941,502	1,555,502
Internal Service Charges	12,066,188	12,570,970	13,478,735	14,234,810	14,662,406
Other	10,193,372	12,295,572	11,933,701	13,061,795	12,871,838
Total Expenditures	118,102,785	151,400,650	118,930,834	123,600,341	125,636,954
Transfers	10,053,158	6,297,077	523,917	1,145,401	870,782
Total Expenditures and Transfers	\$ 128,155,943	\$ 157,697,727	\$ 119,454,751	\$ 124,745,742	\$ 126,507,736

ALL FUNDS OPERATING AND CAPITAL TRANSFER SUMMARY

Transfer In	Transfer Out	Purpose	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Proposed Budget 2013-14	Proposed Budget 2014-15
<u>General Fund</u>							
Transfers In:							
General Fund	Self Insurance Fund	Funding for Operations	\$ 500,000	\$ -	\$ -	\$ -	\$ -
General Fund	Capital Improvements Fund	Completed CIP Projects	100,000	991,727	-	-	-
Total Transfers In			600,000	991,727	-	-	-
Transfers Out:							
Gas Tax Fund	General Fund	Street Maintenance	(300,000)	-	-	(768,000)	(738,000)
Self Insurance Fund	General Fund	Self Insurance Fund	(1,500,000)	-	-	-	-
Asset Seizure	General Fund	Set up Special Revenue Fund for Asset Seizure	(725,804)	-	-	-	-
Public Education & Government Fund	General Fund	Set up Special Revenue Fund for P.E.G.	-	(180,907)	-	-	-
Capital Improvement Fund	General Fund	Street Improvements	(1,220,000)	-	-	-	-
Capital Improvement Fund	General Fund	Soundwall Repair Project	-	(50,000)	-	-	-
Capital Improvement Fund	General Fund	ADA Transition Plan Construction	-	-	(75,000)	-	-
Capital Improvement Fund	General Fund	Fiber Optic Loop Separation	-	-	(60,000)	-	-
Capital Improvement Fund	General Fund	Miscellaneous Engineering Studies	-	-	(50,000)	-	-
Capital Improvement Fund	General Fund	Port of Oakland Repayment	(380,000)	-	-	-	-
Environmental Services Fund	General Fund	Refuse Contract	(67,942)	(67,942)	(72,135)	-	-
Total Transfers Out			(4,193,746)	(298,849)	(257,135)	(768,000)	(738,000)

ALL FUNDS OPERATING AND CAPITAL TRANSFER SUMMARY

Transfer In	Transfer Out	Purpose	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Proposed Budget 2013-14	Proposed Budget 2014-15
<u>Enterprise Funds</u>							
Transfers In:							
Environmental Services	General Fund	Refuse Contract	67,942	67,942	72,135	-	-
Environmental Services	Water Pollution Control Plant	Sewer Inspections	62,782	113,344	132,782	132,782	132,782
Environmental Services	Storm Water	Storm Drain Inspections	133,383	133,383	134,000	-	-
Total Transfers In			264,107	314,669	338,917	132,782	132,782
Transfers Out:							
Shoreline Enterprise Fund	Capital Improvements Fund	Golf Course Capital Improvements	(308,426)	(251,729)	-	(244,619)	-
Water Pollution Control Plant	Environmental Services	Sewer Inspections	(62,782)	(113,344)	(132,782)	(132,782)	(132,782)
Storm Water	Environmental Services	Storm Drain Inspections	(133,383)	(133,383)	(134,000)	-	-
Total Transfers Out			(504,591)	(498,456)	(266,782)	(377,401)	(132,782)
<u>Internal Service Funds</u>							
Transfers In:							
Capital Improvement Fund	Building Maintenance Fund	HVAC Improvements	50,000	-	-	-	-
Self Insurance Fund	General Fund	Self Insurance Funding	1,500,000	-	-	-	-
Total Transfers In			1,550,000	-	-	-	-
Transfers Out:							
Self Insurance Fund	General Fund	Funding for Operations	(500,000)	-	-	-	-
Building Maintenance Fund	Capital Improvement Fund	ADA Project	-	(20,000)	-	-	-
Total Transfers Out			(500,000)	(20,000)	-	-	-
<u>Redevelopment Agency Funds</u>							
Transfers In:							
RDA Debt Service Fund	Plaza Project Fund	Plaza 2002 Tax Allocation Bonds	1,610,700	982,058	-	-	-
RDA Debt Service Fund	Joint Project Fund	Joint Project 2001 Certificates of Participation	342,858	257,673	-	-	-
RDA Debt Service Fund	Joint Project Fund	Joint Project 2008 Tax Allocation Bonds	1,865,320	1,022,958	-	-	-
RDA Debt Service Fund	Joint Project Fund	Bayfair Mall Commitment	250,000	250,000	-	-	-
RDA Debt Service Fund	Joint Project Fund	SLUSD 9th Grade Campus Commitment	160,000	160,000	-	-	-
RDA Debt Service Fund	West San Leandro/MacArthur	West San Leandro 2004 Tax Allocation Bonds	411,112	305,893	-	-	-
Total Transfers In			4,639,990	2,978,582	-	-	-

ALL FUNDS OPERATING AND CAPITAL TRANSFER SUMMARY

Transfer In	Transfer Out	Purpose	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Proposed Budget 2013-14	Proposed Budget 2014-15
Transfers Out:							
Business Improvement District	West San Leandro/MacArthur	Links Shuttle Service	-	-	-	-	-
Plaza Project Fund	RDA Debt Service Fund	Plaza 2002 Tax Allocation Bonds	(1,610,700)	(982,058)	-	-	-
Joint Project Fund	RDA Debt Service Fund	Joint Project 2001 Certificates of Participation	(342,858)	(257,673)	-	-	-
Joint Project Fund	RDA Debt Service Fund	Joint Project 2008 Tax Allocation Bonds	(1,865,320)	(1,022,958)	-	-	-
Joint Project Fund	RDA Debt Service Fund	Bayfair Mall Commitment	(250,000)	(250,000)	-	-	-
Joint Project Fund	RDA Debt Service Fund	SLUSD 9th Grade Campus Commitment	(160,000)	(160,000)	-	-	-
West San Leandro/MacArthur Fund	RDA Debt Service Fund	West San Leandro 2004 Tax Allocation Bonds	(461,112)	(305,893)	-	-	-
Total Transfers Out			(4,689,990)	(2,978,582)	-	-	-

ALL FUNDS OPERATING AND CAPITAL TRANSFER SUMMARY

Transfer In	Transfer Out	Purpose	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Proposed Budget 2013-14	Proposed Budget 2014-15
<u>Special Revenue Funds</u>							
Transfers In:							
Special Gas Tax Fund	Measure B	Street Maintenance Operations	300,000	-	-	768,000	738,000
Underground Utilities Fund	Capital Improvements Fund	Set up Special Revenue Fund	-	1,506,463	-	-	-
Public Education & Government Fund	General Fund	Set up Special Revenue Fund	-	180,907	-	-	-
Business Improvement District	West San Leandro/MacArthur	Links Shuttle Service	50,000	-	-	-	-
Asset Seizure Fund	General Fund	Set up Special Revenue Fund	725,804	-	-	-	-
Total Transfers In			1,075,804	1,687,370	-	768,000	738,000
<u>Capital Improvement Fund</u>							
Transfers In:							
Capital Improvement Fund	General Fund	Soundwall Repair Project	-	50,000	-	-	-
Capital Improvement Fund	General Fund	ADA Project Funding	-	20,000	-	-	-
Capital Improvement Fund	General Fund	ADA Transition Plan Construction	-	-	75,000	-	-
Capital Improvement Fund	General Fund	Fiber Optic Loop Separation	-	-	60,000	-	-
Capital Improvement Fund	General Fund	Miscellaneous Engineering Studies	-	-	50,000	-	-
Capital Improvement Fund	General Fund	Port of Oakland Repayment	380,000	-	-	-	-
Capital Improvement Fund	General Fund	BART Downtown Pedestrian Improvements	1,220,000	-	-	-	-
Capital Improvement Fund	Shoreline Enterprise Fund	Golf Course Capital Improvement Projects	308,426	251,729	-	244,619	-
Total Transfers In			1,908,426	321,729	185,000	244,619	-
Transfers Out:							
Capital Improvement Fund	General Fund	Complete Capital Improvement Project	(100,000)	(991,727)	-	-	-
Capital Improvement Fund	Underground Utilities Fund	Set Up Special Revenue Fund	-	(1,506,463)	-	-	-
Capital Improvement Fund	Building Maintenance Fund	Street Maintenance Operations	(50,000)	-	-	-	-
Total Transfers Out			(150,000)	(2,498,190)	-	-	-
Total Transfers - All Funds			\$ -	\$ -	\$ -	\$ -	\$ -

INTRODUCTION

Completing a five-year forecast for key operating funds is a critical budgetary tool that provides a multi-year view of revenues and expenditures to help the City Council evaluate the impact of policy choices on the long-term fiscal health of the City. The General Fund, Special Revenue, and Enterprise/Internal Service funds sections of this book include detailed discussions of five-year forecasts for the General Fund and other key operating funds supported by special taxes, assessments and fees. A five-year forecasting model enables the City Council to act more strategically and to understand the future impact of its decisions.

Given the legal restrictions on raising new revenues for all new or increased taxes (Proposition 218), it is particularly important to understand the long and short-term fiscal impact of policy decisions.

- What are the long-term fiscal consequences of employee pay and benefit policies?
- What are the long-term impacts of continuing to defer maintenance?
- Should the voters be asked to approve tax increases to support public safety, youth services, street lighting and/or Storm Water infrastructure improvements?

The five-year forecast also serves to identify potential future issues that require fiscal planning. Early planning for changes in baseline expenditures is critical to ensuring continued financial stability for the organization. A variety of assumptions and factors drive the forecast, such as labor costs, inflation, federal and state spending cuts, statewide initiatives, short-term tax shortfalls, and unforeseen emergencies. These assumptions impact revenue and expenditure projections and variations can cause wide swings in budget balancing strategies.

INFLATION

Inflation is an important factor, directly impacting City revenues and expenditures. Inflation-sensitive revenue, such as sales and business license taxes, make up a significant portion of the General Fund budget.



Inflation in the Bay Area has increased on the average of 2.1% over the last five years.

CONSUMER PRICE INDEX (CPI)

Annual average change from previous year

Year	% Increase
2002	2.1
2003	2.2
2004	0.5
2005	2.1
2006	3.2
2007	3.3
2008	2.9
2009	0.8
2010	1.4
2011	2.6
2012	2.7
5-Year Average	2.1

Source: U.S. Department of Labor Statistics for Consolidated Metropolitan Statistical Area covering San Francisco-Oakland-San Jose

Changes in funding for most revenue funds include adjustments that are consistent with Bay Area inflation. The 2012 CPI of 2.7% appears to rebound to earlier year levels, however continues to fall short of the 2006 through 2008 CPI, which will result in revenues not keeping pace with expenditure growth.

The established growth index for the 9-1-1 Emergency Communication Access Tax, Emergency Medical Services Tax, and the Business License Tax is the CPI change of 2.7% for 2013-14.

STAFFING COSTS

Merit Increases

The five-year forecast includes merit increases for Public Safety through 2017-18 and for Miscellaneous beginning in 2015-16 through 2017-18.

Medical Insurance

Medical and dental insurance costs continue to increase. The 2013-14 budget reflects a 15% rate increase and 2014-15 through 2017-18 include a 10% rate increase.

Beginning in 2011, all City staff agreed to pay 50% of the annual medical and dental rate increases as stipulated in the current labor agreements, resulting in significant savings to the City. The forecast assumes that this cost sharing will continue in future years.



Retiree Medical Insurance

In August 2004, the Governmental Accounting Standards Board (GASB) issued Statement No. 45, *Accounting and Financial Reporting for Employers for Post-employment Benefits other than Pensions (GASB 45 – OPEB)* – effective July 1, 2007 for San Leandro. This standard requires government employers to account for post employment benefits other than pensions during an employee’s employment service with the City, instead of during retirement on a “pay-as-you-go” basis. The City complies with this requirement. The forecasts reflect \$950,000 in 2013-14 and \$1,000,000 in 2014-15 through 2017-18 in retiree medical insurance costs using the pay-as-you-go basis. Included in the Self Insurance Fund is a payment to the OPEB Trust in the amount of \$750,000 annually for 2013-14 and 2014-15, and \$500,000 for the remainder of the forecast, toward pre-funding this liability. The biennial increased amount of \$750,000 each year reflects the additional amount needed to average \$500,000 per year for the OPEB trust account to compensate for shortage of funding in 2011-12 and 2012-13.

Retirement Plan Costs (CalPERS)

Retirement rates continue to represent one of the most significant citywide budgetary pressures. The California Public Employees’ Retirement System (CalPERS) is a defined benefit pension plan funded by a combination of employee contributions that are set by statute and employer contributions that fluctuate from year to year based on an annual actuarial valuation performed by CalPERS. An outside actuary has reviewed the City’s rates and advises the City on the funded status of the plans and projects employer rates for future years.

In October, 2012, the City received its CalPERS employer contribution rates for the next fiscal year, effective July 1, 2013. Rates have increased due to prior year portfolio losses and a change in actuarial assumptions by CalPERS. The adopted rates for the City’s Miscellaneous plan (all non-sworn employees) increased 0.91% in 2013-14 and 2.41% in 2014-15. The City’s Safety plan rates increased 1.47% in 2013-14 and 1.82% in 2014-15. Both the outside actuary and CalPERS provided projected rates through 2015-16. The projected rates reflected, as shown on the table provided on page 4.18, are built into the forecast models and are slightly higher than the rates provided by CalPERS and the actuary. These rates will change to include the April 2013 CalPERS information recently distributed.



Miscellaneous Plan	Employer Rate	Change	Safety Plan	Employer Rate	Change
2010-11	13.22%	0.28%	2010-11	42.58%	1.02%
2011-12	17.55%	4.33%	2011-12	46.68%	4.10%
2012-13	21.78%	4.23%	2012-13	26.41%	-20.27% *
2013-14	22.69%	0.91%	2013-14	27.88%	1.47%
2014-15	25.10%	2.41%	2014-15	29.70%	1.82%
2015-16	25.80%	0.70%	2015-16	31.70%	2.00%
2016-17	27.80%	2.00%	2016-17	33.70%	2.00%
2017-18	29.80%	2.00%	2017-18	35.70%	2.00%

Employee Contribution rates are: Miscellaneous = 8% & 7%, Safety = 9%.

*The change in the CalPERS rate does not reflect the additional debt to the pension obligation of approximately 20%.

Workers’ Compensation

The City is 100% self-insured for Workers’ Compensation. The biennial budget includes over \$1 million in funding for workers’ compensation claims in each fiscal year. The City historically budgets for workers’ compensation on a pay-as-you go basis; however, the fund is fully funded based on an “expected” confidence level as ascertained by the City’s outside actuary. Worker’s Compensation rates are calculated on live payroll by classification rate. The forecast expenditures fluctuate with salary costs in subsequent years.

OTHER BUDGET IMPACTS

General Liability

On July 1, 2012 the City’s Self Insured Retention (SIR) through the California Joint Powers Risk Management Authority (CJPRMA) risk pool was decreased from \$1,000,000 to \$500,000 for claim incidents occurring on or after July 1, 2012. Therefore, claims in excess of \$500,000 will now be covered by CJPRMA as per the Memorandum of Coverage (MOC). The CJPRMA has a membership of almost 100 agency jurisdictions, of which San Leandro is a member. The biennial budget includes over \$1.5 million in funding for general liability claims in each fiscal year. These costs are forecast to remain level in subsequent years.

Debt Service Payments

Debt Service payments are based upon established debt payment schedules for General Fund debt and loans, Special Assessment Funds Debt, Water Pollution Control Plant debt, Successor Agency debt, Shoreline Enterprise Fund debt, and San Leandro Public Financing Authority debt. These debt payment schedules were used for the forecast projections of debt service in subsequent years.



INTRODUCTION

The General Fund is the general operating fund of the City and accounts for all unrestricted financial resources except those required to be accounted for in another fund. Sales tax, Property tax, Utility User's tax, and Business License tax support over 75% of the City's General Fund operations. City services supported by the General Fund include Public Safety (police and fire), Library, Recreation and Human Services, Community Development, Engineering and Transportation, and Public Works activities.

This section provides a summary of General Fund revenues and expenditures; City Council designations of fund balance; charts, and summary tables of all General Fund revenues and resources; narrative descriptions and trend schedules of major revenues and resources; ten-year chart and table of revenues by source; charts and tables of General Fund expenditures by department and category; and a ten-year chart and table of expenditures by type.



GENERAL FUND SUMMARY

<i>(Dollars in thousands)</i>	2011-12 Actual	2012-13 Adopted	2012-13 Projected	2013-14 Proposed *	2014-15 Proposed *
Revenues:					
Property Tax	\$ 15,790	\$ 17,004	\$ 17,088	\$ 17,854	\$ 18,117
Sales Tax	24,389	23,892	25,816	27,081	28,095
Utility User's Tax	9,968	10,100	10,100	10,166	10,233
Real Property Transfer Tax	2,982	2,519	2,519	2,519	2,519
All Other Revenue	41,255	21,583	21,396	21,874	22,675
Transfers In	992	-	-	-	-
Total Operating Revenues	95,376	75,098	76,919	79,494	81,639
Expenditures					
Salaries & Benefits	36,134	35,876	35,672	37,360	39,133
Services and Supplies	6,539	6,839	7,278	7,457	7,304
Fire Services Contract	17,563	18,508	18,508	19,023	19,593
Fire - OPEB Requirement	-	-	-	600	600
Capital Outlay	115	76	334	76	76
Debt Service	2,981	4,866	4,229	4,510	4,727
Internal Service Fund Changes	8,364	9,462	9,592	10,049	10,452
Other	24,430	206	89	151	151
Transfers Out	299	257	1,217	768	738
Total Operating Expenditures	96,425	76,090	76,919	79,994	82,774
Net Revenue (Expenditure)	(1,049)	(992)	-	(500)	(1,135)

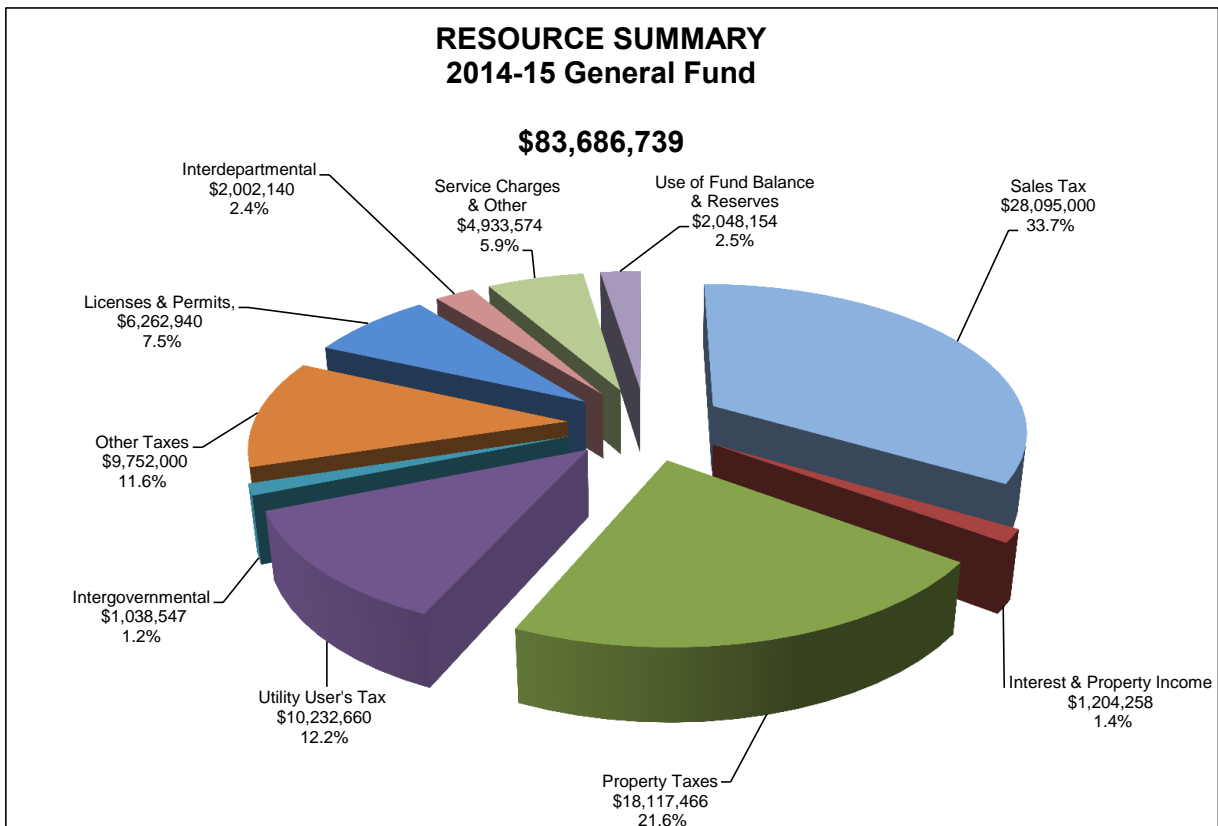
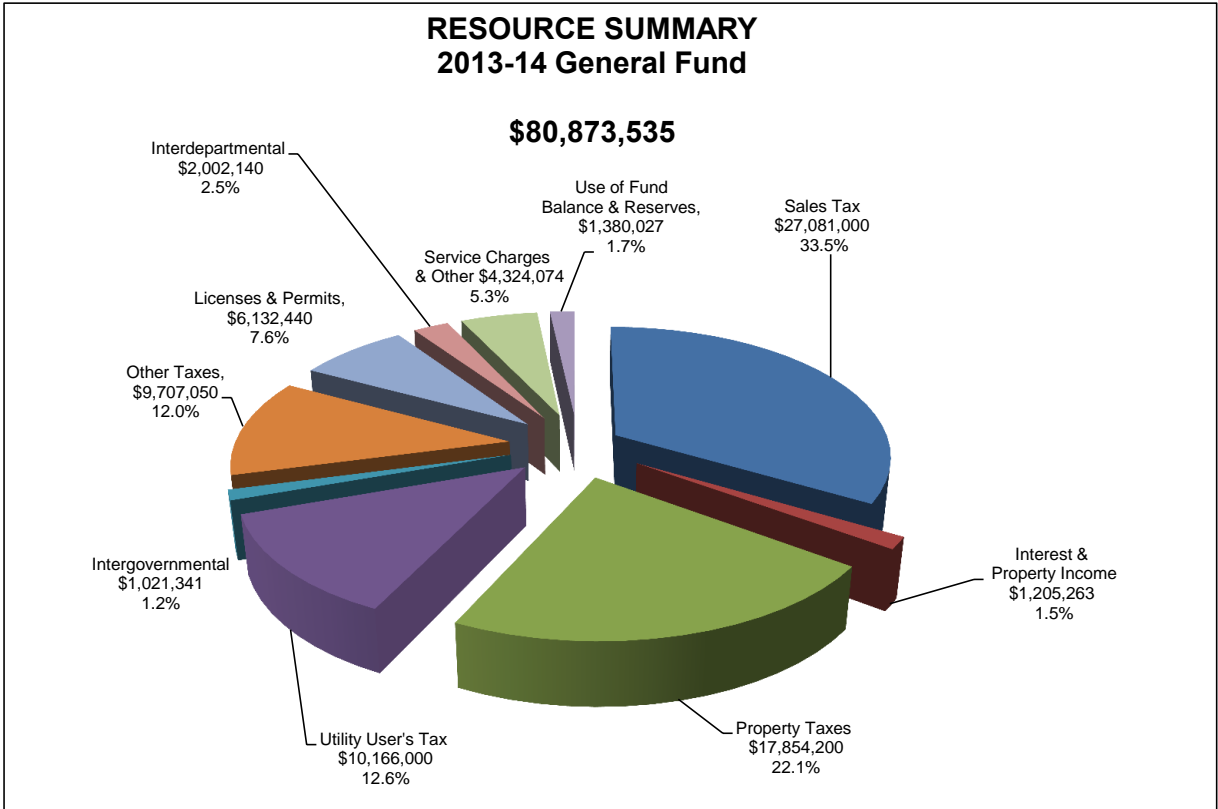
GENERAL FUND STATEMENT OF FUND BALANCES

<i>(Dollars in thousands)</i>	2011-12 Actual	2012-13 Adopted	2012-13 Projected	2013-14 Proposed	2014-15 Proposed
Major Emergencies	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Economic Uncertainty	5,177	5,796	5,177	4,877	4,742
Community Impact Fee	1,200	900	1,200	1,000	-
Total Fund Balance	\$ 11,377	\$ 11,696	\$ 11,377	\$ 10,877	\$ 9,742
				(Note 1)	(Note 2)

Notes:

- (1) For 2013-14 changes in fund balance reflects the use of \$300,000 in Economic Uncertainty designation and \$200,000 in Community Impact Fee designation.
- (2) For 2014-15 changes in fund balance reflects the use of \$1,000,000 in Community Impact Fee designation and \$135,000 in Economic Uncertainty designation.

* No Capital Improvement Projects are included.



**SUMMARY OF GENERAL FUND OPERATING REVENUES
AND RESOURCES BY CATEGORY**

Revenues by Category	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
Property Taxes	\$ 15,616,380	\$ 15,789,590	\$ 17,004,000	\$ 17,854,200	\$ 18,117,466
Sales Tax	22,051,722	24,388,681	23,892,000	27,081,000	28,095,000
Utility User's Tax	9,890,870	9,968,546	10,100,000	10,166,000	10,232,660
Other Taxes	9,910,072	10,286,871	9,763,000	9,707,050	9,752,000
Licenses & Permits	6,179,056	6,526,327	6,020,560	6,132,440	6,262,940
Interest & Property Income	1,073,302	972,735	1,051,455	1,205,263	1,204,258
Intergovernmental	1,216,009	990,463	917,255	1,021,341	1,038,547
Service Charges & Other	4,315,741	4,878,999	4,348,000	4,324,074	4,933,574
Interdepartmental	2,295,293	2,276,421	2,002,140	2,002,140	2,002,140
Transfers from Other Funds	600,000	991,727	-	-	-
Total Operating Revenues	\$ 73,148,445	\$ 77,070,360	\$ 75,098,410	\$ 79,493,508	\$ 81,638,585
Debt Proceeds	-	18,305,000	-	-	-
Use of Fund Balance/Reserves	-	-	-	1,380,027	2,048,154
Total Resources	\$ 73,148,445	\$ 95,375,360	\$ 75,098,410	\$ 80,873,535	\$ 83,686,739

SUMMARY OF GENERAL FUND REVENUES

Revenues by Category	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
Property Taxes					
Property Tax Secured	\$ 9,106,472	\$ 8,892,243	\$ 10,456,000	\$ 10,978,800	\$ 11,035,804
Property Tax Unsecured	629,869	661,393	642,000	674,100	694,323
Homeowners Property Tax Exempts	105,319	105,445	106,000	111,300	114,639
Property Tax - VLF Swap	5,739,039	5,739,613	5,800,000	6,090,000	6,272,700
Interest & Penalties	35,681	33,746	-	-	-
Residual Property Tax	-	357,150	-	-	-
Total Property Taxes	\$ 15,616,380	\$ 15,789,590	\$ 17,004,000	\$ 17,854,200	\$ 18,117,466
Sales & Use Tax					
Sales and Use Taxes	\$ 15,721,545	\$ 15,555,689	\$ 14,893,000	\$ 16,745,000	\$ 17,475,000
Sales Tax/Public Safety	240,228	262,576	240,000	273,000	281,000
Transaction & Use Tax	869,300	3,731,712	3,819,000	4,320,000	4,452,000
Sales and Use Tax Backfill	5,220,649	4,838,704	4,940,000	5,743,000	5,887,000
Total Sales & Use Tax	22,051,722	24,388,681	23,892,000	27,081,000	28,095,000
Other Taxes					
Utility Users Tax:					
UUT - Electricity & Gas	5,727,392	5,796,384	5,900,000	5,959,000	6,018,590
UUT - Cable	716,594	712,271	700,000	707,000	714,070
UUT - Telecommunications	3,446,884	3,459,891	3,500,000	3,500,000	3,500,000
Total Utility Users Tax	9,890,870	9,968,546	10,100,000	10,166,000	10,232,660
Real Property Transfer Tax	2,528,604	2,981,686	2,519,000	2,519,000	2,519,000
Emergency Communication System (911)	2,694,149	2,684,591	2,800,000	2,700,000	2,700,000
Franchise Fee Tax:					
Franchise - Electric	402,535	400,783	411,750	412,000	420,000
Franchise - Gas	216,395	217,553	205,875	218,000	225,000
Franchise - Cable	808,360	833,690	782,325	811,000	825,000
Franchise - Refuse	1,983,461	1,972,089	1,976,400	1,976,400	1,980,000
Franchise - Recycling	166,872	161,142	164,700	164,700	170,000
Franchise - Pipeline	23,531	24,249	23,500	23,500	24,000
Franchise - Ora Loma	558,712	621,914	576,450	576,450	580,000
Total Franchise Fee Tax	4,159,866	4,231,420	4,141,000	4,182,050	4,224,000
Other Miscellaneous Taxes	527,453	389,174	303,000	306,000	309,000
Total Other Taxes	\$ 41,852,664	\$ 44,644,098	\$ 43,755,000	\$ 46,954,050	\$ 48,079,660
Licenses and Permits					
Permits	\$ 1,712,663	\$ 1,829,440	\$ 1,467,980	\$ 1,459,360	\$ 1,496,440
Business License Zoning	40,057	40,970	40,000	30,000	30,000
Business Licenses/Penalties	4,361,163	4,557,046	4,425,000	4,558,000	4,649,000
Other Licenses & Penalties	19,443	20,242	20,000	25,000	25,000
Other Licenses & Permits	45,730	78,629	67,580	60,080	62,500
Total Licenses and Permits	\$ 6,179,056	\$ 6,526,327	\$ 6,020,560	\$ 6,132,440	\$ 6,262,940
Fine, Forfeits & Penalties					
Vehicle Code Fines	\$ 377,558	\$ 300,939	\$ 400,000	\$ 350,000	\$ 350,000
Red Light Camera Program	488,815	444,394	460,000	600,000	600,000
Parking Violations	149,549	143,769	165,000	145,000	145,000
Other Fines	361,309	221,567	215,000	245,000	245,000
Total Fines, Forfeits & Penalties	\$ 1,377,231	\$ 1,110,669	\$ 1,240,000	\$ 1,340,000	\$ 1,340,000

SUMMARY OF GENERAL FUND REVENUES

Revenues by Category	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
Interest & Property Income					
Interest Income	\$ 263,738	\$ 606,875	\$ 746,255	\$ 645,063	\$ 644,058
Rental Income	809,564	365,860	305,200	560,200	560,200
Total Interest & Property Income	\$ 1,073,302	\$ 972,735	\$ 1,051,455	\$ 1,205,263	\$ 1,204,258
From Other Agencies					
State Motor Vehicle in Lieu	\$ 381,122	\$ 42,294	\$ -	\$ 40,000	\$ 40,000
Federal Grants	5,239	-	-	-	-
Alameda County EMT Reimbursement	533,033	539,922	553,000	571,000	582,000
Alameda County Advance Life Support	225,189	300,252	304,255	310,341	316,547
Other Agencies	71,426	107,995	60,000	100,000	100,000
Total From Other Agencies	\$ 1,216,009	\$ 990,463	\$ 917,255	\$ 1,021,341	\$ 1,038,547
Charges for Current Services					
Engineering & Transportation	\$ 380,226	\$ 291,619	\$ 355,000	\$ 340,000	\$ 340,000
Community Development	108,802	84,161	152,000	83,000	83,000
Police Department	328,812	518,166	373,000	377,500	377,500
Fire Department	140,372	381,665	170,100	158,500	169,500
Recreation & Human Services	1,343,800	1,409,793	1,305,200	1,300,200	1,300,200
Library	257,735	254,578	274,200	250,600	249,100
Other Charges for Current Services	27,622	31,773	31,500	31,774	31,774
Total Charges for Current Services	\$ 2,587,369	\$ 2,971,755	\$ 2,661,000	\$ 2,541,574	\$ 2,551,074
Other Revenues					
Sale of Property & Equipment	\$ 20,914	\$ 3,353	\$ 6,000	\$ 6,000	\$ 606,000
Gifts and Donations	80,364	52,288	80,000	80,000	80,000
Reimbursements	235,490	657,981	275,000	3,000	3,000
PD Abandoned Vehicle/Livescan	41,434	56,601	63,000	65,000	65,000
Sidewalk/Driveway Repairs - Owners share	7,169	(477)	-	275,000	275,000
Bond Proceeds *	-	18,305,000	-	-	-
Settlements & Claims	(30,837)	17,638	20,000	13,500	13,500
Other Miscellaneous Revenues	(3,393)	9,191	3,000	-	-
Total Other Revenues	\$ 351,141	\$ 19,101,575	\$ 447,000	\$ 442,500	\$ 1,042,500
Interdepartmental Revenues					
Administrative Services	\$ 2,295,293	\$ 2,276,421	\$ 2,002,140	\$ 2,002,140	\$ 2,002,140
Total Interdepartmental Revenues	\$ 2,295,293	\$ 2,276,421	\$ 2,002,140	\$ 2,002,140	\$ 2,002,140
Total General Fund Revenues	\$ 72,548,445	\$ 94,383,633	\$ 75,098,410	\$ 79,493,508	\$ 81,638,585
Transfers In	600,000	991,727	-	-	-
Total Revenues Including Transfers	\$ 73,148,445	\$ 95,375,360	\$ 75,098,410	\$ 79,493,508	\$ 81,638,585

* FY 2011-12 includes \$18,305,00 for the Public Safety Side Fund Refinance.

SALES AND USE TAXES

Sales and Use Tax is the City’s largest source of General Fund revenue and represents 34% of total General Fund revenue. Under the California Sales and Use Tax Law, the sale of tangible property is subject to either sales or use tax unless exempt or otherwise excluded. When sales tax applies, the use tax does not. Sales Tax is imposed on all retailers for the privilege of selling tangible personal property in the state and is measured by the retailer’s gross receipts. The Use Tax is imposed on the purchaser of tangible personal property from any retailer not required to pay sales tax to the state, for storage, use, or other consumption in this state and is measured by the sales price of the property purchased. The proceeds of sales and use taxes imposed within the boundaries of San Leandro are distributed by the State to various agencies, with the City of San Leandro receiving the equivalent of 1% of the amount collected (Bradley-Burns), including 0.25% that is backfilled by an equal amount of property tax.

The State modified the structure of city sales tax revenues, effective July 1, 2004, when they enacted legislation from a voter-approved deficit financing bond measure. This measure included a reduction of the local Bradley-Burns sales tax share from 1% to 0.75%, and routing the 0.25% to other State funding needs. The 0.25% was fully replaced with property tax revenues (sales tax back-fill) to make cities whole. This shift of revenues is commonly referred to as the “Triple Flip.” Additionally, voters adopted a 0.25% sales tax rate (Proposition 30) on November 6, 2012. The funds collected from the 0.25% rate is for public education effective January 1, 2013, and will end December 31, 2016.

Effective April 1, 2011, the voters of San Leandro approved a quarter cent increase to the City’s transaction and use tax (Measure Z). This is a temporary tax, scheduled to sunset in five years on March 31, 2018.

The total sales tax rate for the City of San Leandro is currently 9.25% and distributed as follows:

**DISTRIBUTION OF
SALES TAX
COLLECTIONS
WITHIN
ALAMEDA COUNTY**

Agency	%
State of California	5.50%
State Public Safety Fund (Proposition 172)	0.50%
State Public Education Fund (Proposition 30)	0.25%
City of San Leandro (includes .25% Triple Flip reimbursement)	1.00%
City of San Leandro Temporary Transaction & Use Tax	0.25%
Alameda County	0.25%
Alameda County Transportation Improvement Authority	0.50%
Alameda County Essential Health Care Services	0.50%
Alameda County BART	0.50%
Total Sales Tax in San Leandro	9.25%



SALES AND USE TAXES, cont.

Analysis

Factors that affect the revenue generated by Sales Tax include:

- Overall economic growth in the Bay Area and competition from neighboring cities;
- Growth rate of specific dominant commercial/industrial sectors in San Leandro;
- San Leandro’s business attraction/retention efforts, especially on retail establishments; and
- Catalog and Internet sales

Forecast

The State significantly reduced the City’s sales tax “Triple Flip” backfill amount in fiscal year 2009-10 to reconcile overpayments in prior years. Data from the State Board of Equalization regarding a true-up of the City’s Triple Flip backfill revenue adjusts this portion of the sales tax revenue back to the normal base in 2010-11. This resulted in an increase in 2010-11 of \$3.4 million (a one-time adjustment of \$660,000 and a recurring base increase of about \$1 million).

The overall sales tax growth for 2013-14 and 2014-15 are approximately 4.9% and 3.7%, respectively. Base sales tax revenue is projected to grow at a conservative 5% in 2013-14, and 4% in 2014-15 and an average of 3.8% for each year thereafter. Information received from the City’s sales tax consultant, MuniServices, indicates growth for the three quarters beginning July 2012 through March 2013 of 3% to 5%. Staff used the optimistic forecast scenario to estimate revenue growth.

SALES TAX & TRANSACTION TAX	Actual Revenue		Projected Revenue					
	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Sales Taxes	\$21,182,422	\$20,656,969	\$21,628,000	\$22,761,000	\$23,643,000	\$24,508,000	\$25,470,000	\$26,440,000
Transaction Taxes	869,300	3,731,712	4,188,000	4,320,000	4,452,000	4,629,000	4,813,000	3,759,000
Total Collections	\$22,051,722	\$24,388,681	\$25,816,000	\$27,081,000	\$28,095,000	\$29,137,000	\$30,283,000	\$30,199,000
\$ Change		2,336,959	1,427,319	1,265,000	1,014,000	1,042,000	1,146,000	(84,000)
% Change		10.60%	5.85%	4.90%	3.74%	3.71%	3.93%	-0.28%



PROPERTY TAXES

Property Tax revenues are the City's second largest General Fund revenue source.

Real Property Taxes

Under the State Constitution, Real Property Taxes (Property Taxes) are applied to all taxable real and personal property (i.e., possessory interest, and other personal property considered to be permanently attached to the property), and are set at 1% of the assessed value. The Alameda County Assessor maintains property tax assessment rolls that account for all property. Property Taxes are adjusted based on the following:

- The assessed value of real property that has not changed ownership increases by the change in the California Consumer Price Index up to a maximum of 2% per year.
- Property that changes ownership; is substantially altered; is newly constructed; "state-assessed" rather than "local-assessed" property; and personal property (i.e., possessory interest, and other personal property considered to be permanently attached to the property), is assessed at the full market value in the first year, and subject to the 2% cap, thereafter.

In 1979, in order to mitigate the loss of Property Tax revenues after approval of Proposition 13, the State legislature approved AB 8. This action was approved to provide a permanent method for allocating the proceeds from the 1% property tax rate, by allocating revenues back to local governments based on their historic shares of property tax revenues. As part of the State's 1993-94 budget, the AB 8 formula was altered requiring another ongoing shift in City Property Tax revenue to K-12 schools and community colleges (Education Revenue Augmentation Fund or ERAF).

Proposition 1A, enacted in November 2004 and Proposition 22, enacted in November 2010, provides protection for local property taxes, sales taxes, and Vehicle In-lieu Tax/License Fees (VLF) revenues by prohibiting the State Legislature from taking any action that would:

- Reduce the local Bradley-Burns Uniform Sales and Use Tax rate or alter its allocation.
- Decrease VLF revenue from the 0.65% rate without providing replacement funding.
- Shift property taxes from cities, counties or special districts.

The City's Property Tax is collected by Alameda County. The City currently receives approximately 12% of the 1% countywide real property tax levied, and most of the revenue is received in December and April.



PROPERTY TAXES, cont.

Allocation of Property Tax Dollar Collected in San Leandro



Supplemental Property Taxes

Supplemental Taxes are the result of the reassessment of property as of the 1st day of the month following either an ownership change or completion of new construction. In most cases, this reassessment results in one or more supplemental tax bills being sent to the property owner during the year, in addition to the annual property tax bill.

Vehicle In-lieu Tax/License Fees (VLF)

Motor Vehicle In-Lieu Tax (VLF) is a tax imposed by the State on the ownership of a registered vehicle in lieu of personal property tax. VLF is collected by the State Department of Motor Vehicles (DMV) and more than 95% of these fees are divided equally between counties and cities, and their aggregate shares are distributed in proportion to the respective populations of the cities and counties. The State withholds less than 5% of these fees for the support of the Department of Motor Vehicles. Until 1998-99, the annual license fee was 2% of the market value of the vehicle as determined by the DMV. In 1998-99, the State reduced the license fees by 25%, but agreed to backfill local jurisdictions for this loss in revenue.

In 2004, the Governor lowered the annual VLF to 0.65%, from 2%. In the budget agreement between the Governor and cities and counties, the Governor agreed to backfill the 1.35% difference in VLF with property taxes from the Education Revenue Augmentation Fund (ERAF). Beginning in 2005-06, this property tax in lieu of VLF was presumed to grow at the same rate as the change in gross assessed valuation of taxable property in the City from the prior year.



PROPERTY TAXES, cont.

Personal Property Taxes

Personal Property Tax is assessed at the rate of 1% of the market value on a business' personal property, such as office furniture, machinery and other equipment. The tax is billed by Alameda County in a single installment due August 31st, and most of the amount due to the City is remitted in September and credited to the General Fund.

Analysis

Factors that affect the revenue generated by property taxes are:

- Changes in assessed values, which are caused by inflation adjustments up to 2% of construction activity, sales of properties and Proposition 8 reassessments
- Economic growth in the Bay Area
- Supplemental Taxes are affected by sales of real property and/or new construction in the City that occurs after the assessment lien date (of January 1st) until the end of the fiscal year (June 30th).
- Factors that have affected the revenue generated by VLF in the past include the sales of new vehicles in California, DMV administrative costs, and the proportion of San Leandro's population to the total for the State and County. Starting in 2005-06, the rate of growth in the assessed values of properties also impacted VLF revenues, as the amount of the VLF backfill paid decreased by the change in gross assessed values of taxable properties.
- Factors that affect the revenue generated by taxes on personal property are business capital expenditures growth, and the collection rate. The growth in annual personal property tax revenues should generally be close to the growth in annual assessed values, except for significant changes in collection rates.

Forecast

The revenue projection for Real Property Tax revenue is primarily based on the annual County Assessor's Office estimate of assessed values, which is provided before May 10th each year. The difference between the estimate in May and the actual certification in August is generally small.

Changes in Taxable Assessed Value	Description (Dollars in thousands)	2008	2009	2010	2011	2012	2013
	Taxable Assessed Value	\$9,454,877	\$9,875,972	\$9,455,494	\$9,417,770	\$9,419,567	\$9,890,923
	\$ Change Assessed Value		\$ 421,095	\$ (420,478)	\$ (37,724)	\$ 1,797	\$ 471,356
	% Change Assessed Value	7.60%	4.45%	-4.26%	-0.40%	0.02%	5.00%



PROPERTY TAXES, cont.

Forecast (continued)

In 2013-14 Real Property Tax revenue is projected to be 4.5% higher than in 2012-13, and 2014-15 is anticipated to be 1.5% higher than 2013-14. The remaining forecast years conservatively increase from 2% to 3% growth per year starting in 2015-16. The extraordinary increase in 2012-13 revenue is the result of the elimination of the Redevelopment Agency and the corresponding increase in property tax revenue (partially offsetting the loss of Tax Increment revenue) to the City. Recent information from the County Assessor indicates net land and improvements value growth as of April 2013 to be about 5%. While growth remains positive, this information leads to the projection of gradual increases in revenue over the next three years.

PROPERTY TAXES (All)	Actual Revenue		Projected Revenue					
	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Collections	\$15,616,380	\$15,789,590	\$17,088,551	\$17,854,200	\$18,117,466	\$18,660,000	\$19,034,000	\$19,414,000
\$ Change		173,210	1,298,961	765,649	263,266	542,534	374,000	380,000
% Change		1.11%	8.23%	4.48%	1.47%	2.99%	2.00%	2.00%



UTILITY USER’S TAX

Utility User’s Tax (UUT) has generally been a steady and reliable source of General Fund revenue for most governmental entities, and is the third largest source of General Fund revenue for San Leandro. Effective March 1, 2009, the City imposed a 6% UUT on electric and gas services; and a 5.7% UUT for telecommunication and cable services. The tax is not applicable to State, County, or City agencies, or to insurance companies and banks.

Analysis

Factors that affect the revenue generated by UUT are:

- Consumption/use of gas, electricity, telecommunication services, cable, and cellular;
- Regulatory actions, including deregulation and re-regulation;
- PUC rate changes;
- Market forces including prepaid devices;
- Evolution of technology; and
- Legislative actions at State and Federal levels

About 59% of UUT revenues are generated from gas and electric services and 34% from telecommunications.

Forecast

UUT is expected to increase approximately 0.7% in 2013-14 and 2014-15 and by 1% annually thereafter. Gas rates have declined sharply in the recent past, but PG&E expects them to rebound. Projections are based on current trend analysis, rate changes and are fairly conservative.

UTILITY USERS TAX	Actual Revenue		Projected Revenue					
	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Cable	716,594	712,271	700,000	707,000	714,070	721,211	728,423	735,707
Gas/Electricity	5,727,392	5,796,384	5,900,000	5,959,000	6,018,590	6,078,776	6,139,564	6,200,959
Phone	3,446,884	3,459,891	3,500,000	3,500,000	3,500,000	3,534,990	3,570,310	3,605,953
Total Collections	\$ 9,890,870	\$ 9,968,546	\$10,100,000	\$10,166,000	\$10,232,660	\$10,334,977	\$10,438,296	\$10,542,619
\$ Change		77,676	131,454	66,000	66,660	102,317	103,320	104,323
% Change		0.79%	1.32%	0.65%	0.66%	1.00%	1.00%	1.00%



BUSINESS LICENSE TAX

A tax receipt (referred to as a “business license”) is issued each year upon payment of a Business License tax, which is typically an amount based on an annual base fee plus a unit fee, or a flat annual fee depending on the type of business. The Business License must be renewed on January 1st each year, and the required tax is delinquent if paid after February 28th.

Analysis

Factors that affect the business license revenue are:

- Number of business renewals;
- Commercial and industrial growth rates;
- Attraction/loss of businesses;
- Economic growth in the Bay Area;
- Results of Finance business license collection activity; and
- The Finance Department audit programs

Forecast

The business license revenues are expected to increase by 3% in 2013-14 over the current year, and a 2% increase in 2014-15 over 2013-14. This is largely a result of an increase in new business licenses due to continued audit efforts, an anticipated increase in San Leandro businesses and a slight increase attributed to the Consumer Price Index (CPI) annual adjustment. 2012-13 indicates a projected decrease of 2.9% reflecting anticipated decrease of late penalties assessed on businesses late filings over the past year.

BUSINESS LICENSE TAX & PENALTIES	Actual Revenue		Projected Revenue					
	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Collections	\$ 4,361,163	\$ 4,557,046	\$ 4,425,000	\$ 4,558,000	\$ 4,649,000	\$ 4,742,000	\$ 4,837,000	\$ 4,933,000
\$ Change		195,883	(132,046)	133,000	91,000	93,000	95,000	96,000
% Change		4.49%	-2.90%	3.01%	2.00%	2.00%	2.00%	1.98%



FRANCHISE FEES

Cable Franchise

Prior to the passage of State Bill AB2987, Federal and State laws allowed cities to grant franchises to cable companies to use the public right-of-way to install and provide video service. The cable company, in turn, applied for a permit to install the video facilities. The permit also allowed for maintenance work once the installation was complete. Under the current franchise agreement, the cable company pays San Leandro an annual franchise fee of 5% of gross revenues, in quarterly installments. State Bill AB 2987 allows companies to apply for statewide cable television franchises, and the new bill maintains the City's franchise fee. In addition to the franchise fee, the bill allows the City to receive an additional fee of 1% of the gross revenue for Public, Educational and Government (PEG) purposes. The PEG funds are captured in a special revenue fund 180.

Electric and Gas Franchises

These franchise fees (ultimately paid by the consumer) are variable fees based on gross receipts for the sale of electricity or gas within the City, and is the greater of these two calculations:

1. Electric or Gas Franchise Ordinance: 2% of gross receipts attributable to miles of line operated; or
2. 1937 Act Computations: gross receipts within the City multiplied by 1%.

Electric/Gas franchise fees are paid into the General Fund. Electric and gas franchise payments are based on two methods of calculating gross receipts. The electric/gas company must complete both calculations, and the payment made is the greater amount. In addition, the PUC approved a franchise fee surcharge since PG&E no longer handles all energy service, and to prevent cities from losing franchise revenue generated by third parties. The surcharge is an estimate of the amount of revenues generated by third parties multiplied by the franchise fee rate.

Refuse and Recycling Franchises

The City has Franchise Fee Agreements primarily with companies such as ACI, Waste Management, Oro Loma, and others for refuse, green waste, solid waste and recycling collection within the City limits. The Fee calculation includes complex calculations based on a variety of basis such as per ton or percent of gross receipts between 10-12%, which may be adjusted annually by CPI.

Analysis

For the last several years, up until 2009-10, Cable had experienced double-digit growth in revenues, while gas and electric had flat revenues. In 2010-11, cable revenue increased by 7% and both gas and electric increased by 6% which may be associated with the end of the economic recession.



FRANCHISE FEES, cont.

Forecast

Franchise Fee revenues are projected to grow at a conservative pace with only a 1% growth projected for 2013-14 and 2014-15 and a conservative 1% growth through 2017-18.

FRANCHISE FEES	Actual Revenue		Projected Revenue					
	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Cable	808,360	833,690	782,325	811,000	825,000	833,250	841,583	849,998
Electric	402,535	400,783	411,750	412,000	420,000	424,200	428,442	432,726
Gas	216,395	217,553	205,875	218,000	225,000	227,250	229,523	231,818
Pipeline	23,531	24,249	23,500	23,500	24,000	24,240	24,482	24,727
Refuse	1,983,461	1,972,089	1,976,400	1,976,400	1,980,000	1,999,800	2,019,798	2,039,996
Sewer Service	558,712	621,914	576,450	576,450	580,000	585,800	591,658	597,575
Recycling	166,872	161,142	164,700	164,700	170,000	171,700	173,417	175,151
Total Collections	\$ 4,159,866	\$ 4,231,420	\$ 4,141,000	\$ 4,182,050	\$ 4,224,000	\$ 4,266,240	\$ 4,308,902	\$ 4,351,991
\$ Change		71,554	(90,420)	41,050	41,950	42,240	42,662	43,089
% Change		1.72%	-2.14%	0.99%	1.00%	1.00%	1.00%	1.00%



REAL PROPERTY TRANSFER TAXES

The Real Property Transfer Tax (Transfer Tax) rate set by the City is \$6 per \$1,000 of the value of consideration paid for the documented sale of real property or any transfer of interest in real property. The tax is due when the documents of transfer are recorded with the County. Title companies collect the tax as part of the sale closing process, and remit the funds to Alameda County when sales or transfers are finalized. Penalties are imposed on delinquent payments, and interest is charged from the date of delinquency until paid. Alameda County remits the amounts due monthly, and the amounts are credited to the General Fund.

Analysis

Because Real Property Transfer Tax is tied directly to all real property sales, it is a volatile revenue source, and difficult to predict more than one year at a time. Factors that affect the revenue generated by Transfer Taxes are the sale price of property and the frequency with which property is sold. These immediate factors are driven by the availability of mortgage loans, the level of long-term interest rates, the supply and demand for real estate in San Leandro, and general economic growth in the Bay Area.

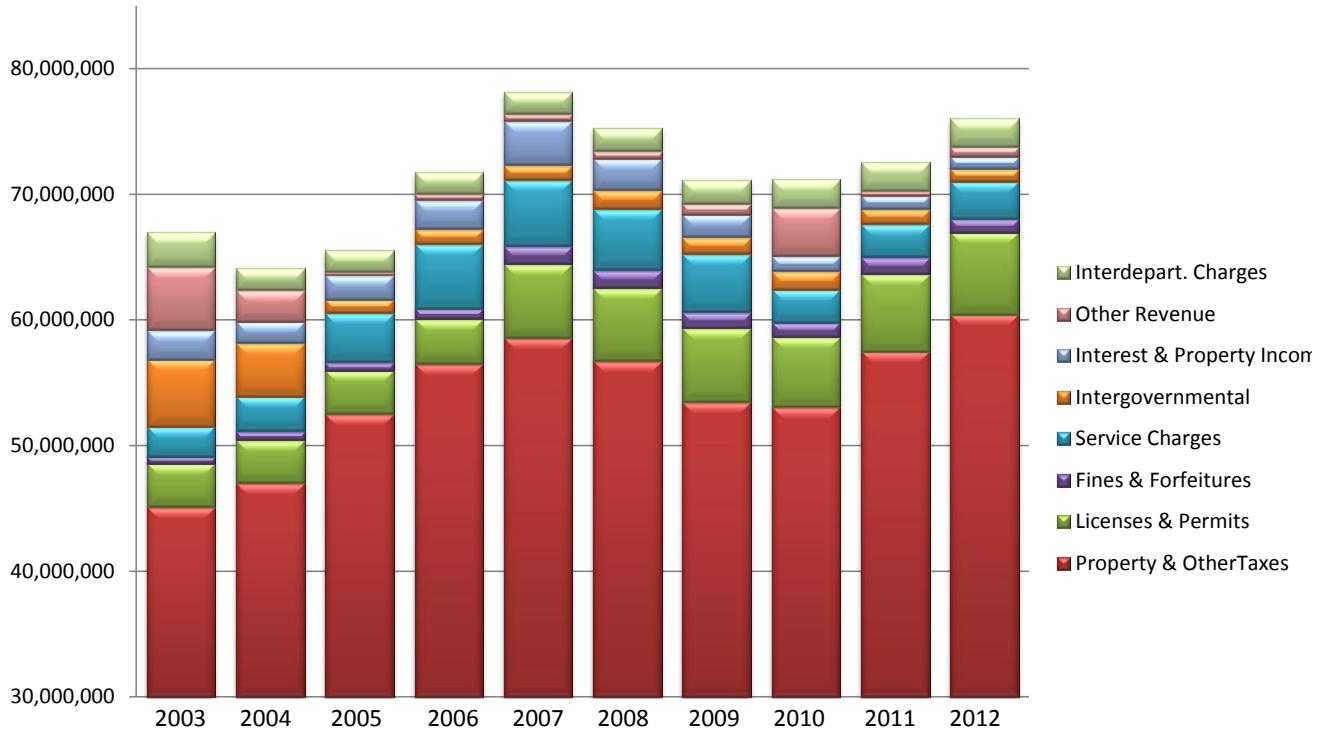
Forecast

Although the City realized an increase in Real Property Transfer Tax of \$600,000 in 2011-12 attributed to a single property transaction, it is anticipated that these revenues will return to 2010-11 levels. Therefore, staff is projecting zero annual growth to be conservative.

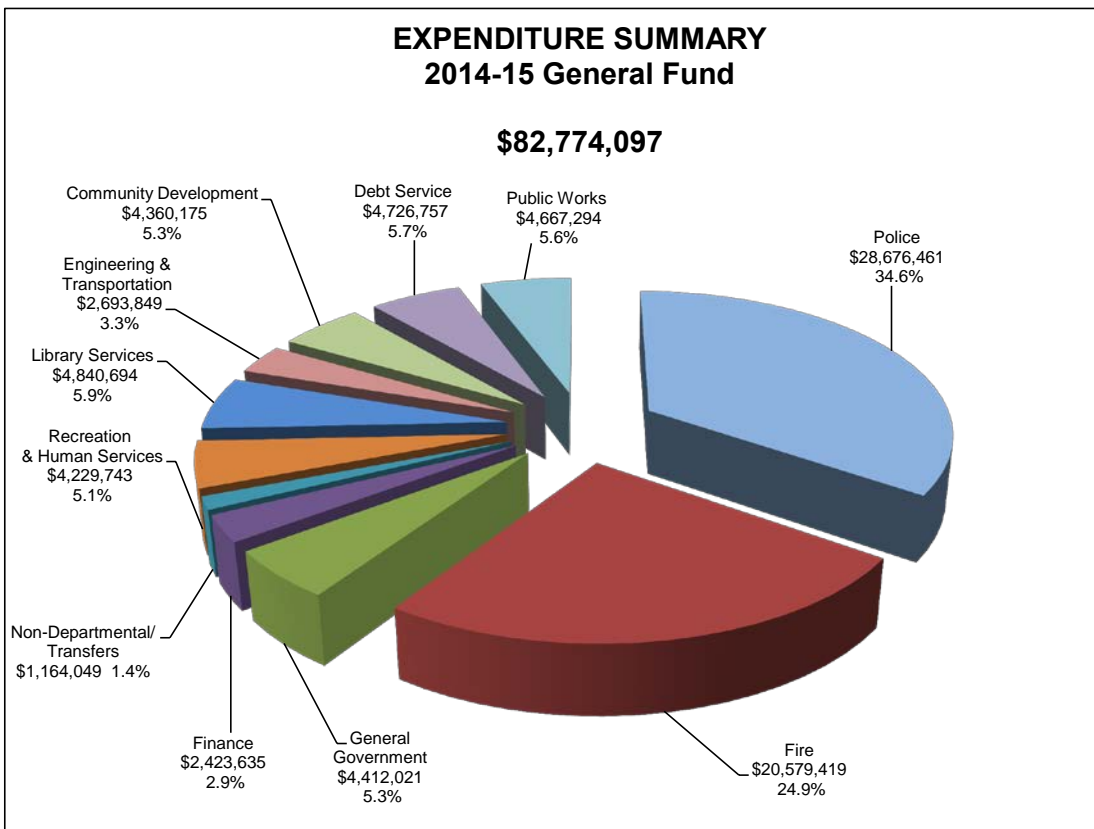
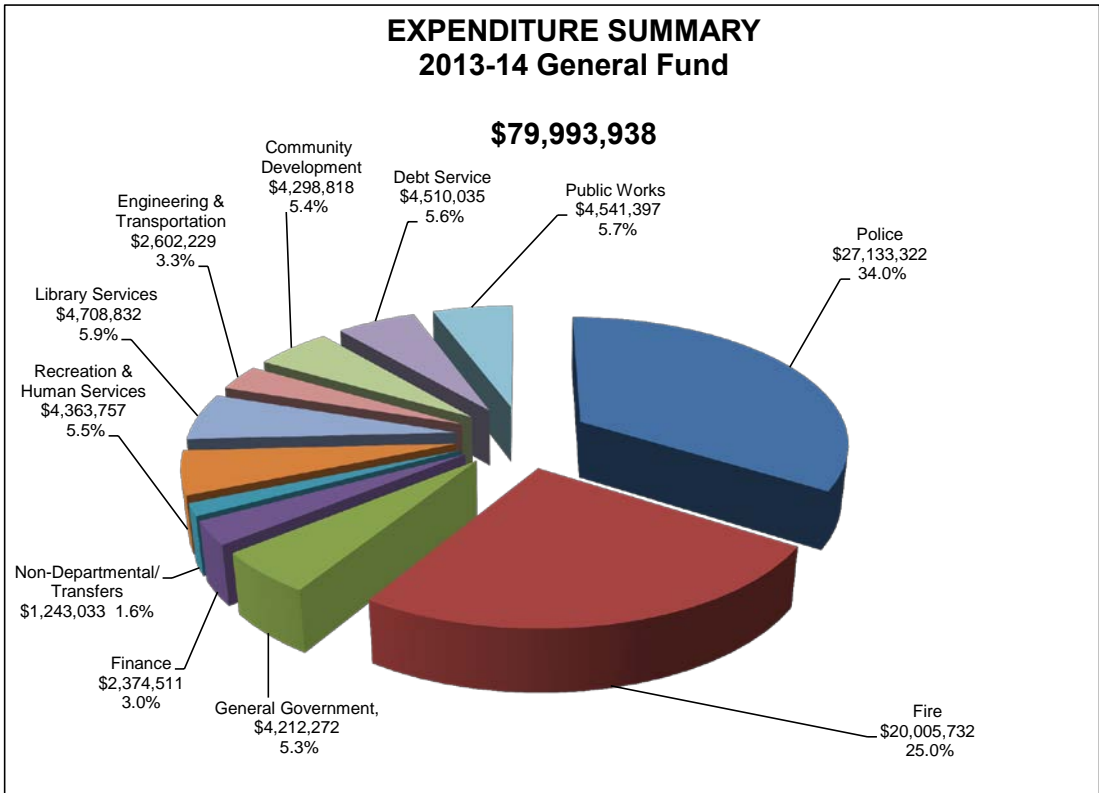
PROPERTY TRANSFER TAX	Actual Revenue		Projected Revenue					
	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Collections	\$ 2,528,604	\$ 2,981,686	\$ 2,519,000	\$ 2,519,000	\$ 2,519,000	\$ 2,519,000	\$ 2,519,000	\$ 2,519,000
\$ Change		453,082	(462,686)	-	-	-	-	-
% Change		17.92%	-15.52%	0.00%	0.00%	0.00%	0.00%	0.00%



**ACTUAL GENERAL FUND REVENUES BY SOURCE
LAST TEN FISCAL YEARS**



Fiscal Year	Property & Other Taxes	Licenses & Permits	Fines & Forfeitures	Service Charges	Intergovernmental	Interest & Property Income	Other Revenue	Interdepart. Charges	Total
2003	45,113,775	3,443,062	568,776	2,391,454	5,338,452	2,325,204	5,027,499	2,788,027	66,996,249
2004	47,003,728	3,446,434	704,309	2,741,538	4,258,717	1,704,349	2,517,308	1,750,728	64,127,111
2005	52,496,870	3,461,515	685,984	3,907,698	1,082,312	1,938,616	262,305	1,675,142	65,510,442
2006	56,507,732	3,574,618	837,602	5,128,578	1,196,732	2,321,209	434,720	1,783,790	71,784,981
2007	58,557,783	5,874,651	1,431,689	5,277,973	1,171,276	3,516,980	536,708	1,746,385	78,113,445
2008	56,704,301	5,836,665	1,418,732	4,868,253	1,521,624	2,505,626	606,579	1,799,108	75,260,888
2009	53,445,212	5,879,122	1,296,568	4,649,882	1,306,313	1,835,368	862,204	1,858,477	71,133,146
2010	53,077,020	5,565,446	1,149,193	2,623,652	1,444,885	1,231,323	3,815,583	2,272,568	71,179,670
2011	57,469,044	6,179,056	1,377,231	2,587,369	1,216,009	1,073,302	351,141	2,295,293	72,548,445
2012	60,433,688	6,526,327	1,110,669	2,971,755	990,464	972,735	796,575	2,276,421	76,078,634



GENERAL FUND EXPENDITURES BY DEPARTMENT

	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
City Council	\$ 349,726	\$ 398,761	\$ 435,841	\$ 435,234	\$ 445,783
City Clerk	640,386	438,035	569,211	466,440	585,102
City Attorney	371,767	616,847	455,538	541,200	552,186
City Manager	1,139,968	1,063,616	1,229,441	1,531,630	1,558,918
Human Resources	962,160	1,019,978	1,181,314	1,237,768	1,270,032
Total General Government Expenditures	\$ 3,464,007	\$ 3,537,237	\$ 3,871,345	\$ 4,212,272	\$ 4,412,021
Administration	\$ 508,621	\$ 500,958	\$ 621,878	\$ 696,219	\$ 707,821
Budget & Compliance	689,211	616,763	550,036	565,421	572,906
Accounting Operations	1,046,639	1,096,977	1,126,880	1,112,871	1,142,908
Finance	\$ 2,244,471	\$ 2,214,698	\$ 2,298,794	\$ 2,374,511	\$ 2,423,635
Employee Services	\$ 708,622	\$ 1,333,268	\$ 900,000	\$ 300,000	\$ 250,000
Meetings & Memberships	46,288	52,354	51,124	51,124	51,124
Staff Development	2,311	1,916	1,625	1,625	1,625
Utility Users Tax Rebates	387,210	360,440	401,000	-	-
Special Non-Departmental	188,432	53,495	(75,000)	100,000	100,000
Other Non-Departmental	24,458	21,529	23,024	22,284	23,300
Pension Obligation Bond Refinancing	-	267,780	2,081,875	2,110,162	2,368,053
Leased Facilities & Equipment	2,982,646	2,981,345	2,784,227	2,399,873	2,358,704
Total Non-Departmental Expenditures	\$ 4,339,967	\$ 5,072,127	\$ 6,167,875	\$ 4,985,068	\$ 5,152,806
Police - Administration	\$ 2,374,799	\$ 2,423,812	\$ 2,336,025	\$ 2,184,773	\$ 2,240,914
Crime Prevention & Training	745,328	758,243	688,515	836,102	880,737
Records & Communications	2,132,776	1,605,694	1,970,542	2,130,700	2,184,568
Patrol	11,515,001	11,727,048	10,797,302	12,825,258	13,919,076
Traffic	1,718,674	1,628,536	1,803,083	1,291,716	1,338,493
Investigation	4,225,641	4,140,617	3,865,089	3,761,074	3,909,512
Community Standards	621,579	668,644	756,860	544,538	563,083
Emergency Communications	1,456,007	1,883,424	2,355,350	2,747,931	2,817,379
Red Light Camera Program	413,800	451,377	393,508	410,770	410,662
Emergency Preparedness	-	12,679	-	20,032	20,032
Other Police Services	135,605	296,131	-	-	-
Public Safety Side Fund Refinancing	-	23,971,910	-	-	-
Animal Control	200,498	172,836	364,668	380,428	392,005
Total Police Department Expenditures (note 1)	\$ 25,539,708	\$ 49,740,951	\$ 25,330,942	\$ 27,133,322	\$ 28,676,461
Fire Contract Services	\$ 17,140,812	\$ 17,642,410	\$ 18,508,318	\$ 19,622,560	\$ 20,193,100
Fire Supplies and Capital Outlay	599,785	364,008	380,435	383,172	386,319
Total Fire Department Expenditures	\$ 17,740,597	\$ 18,006,418	\$ 18,888,753	\$ 20,005,732	\$ 20,579,419
Engineering & Transportation Administration	\$ 769,315	\$ 784,524	\$ 872,293	\$ 896,506	\$ 916,027
Project Development	537,874	603,284	682,973	739,907	780,978
Sidewalk Repair Program	351	-	-	-	-
Land Use	793,298	852,913	905,893	965,816	996,844
Total Engineering & Transportation Expenditures	\$ 2,100,838	\$ 2,240,721	\$ 2,461,159	\$ 2,602,229	\$ 2,693,849
Public Works Administration	\$ 213,992	\$ 248,143	\$ 263,776	\$ 368,947	\$ 381,806
Electrical	1,040,954	1,073,357	1,120,594	1,143,839	1,160,768
Street Maintenance	3,618	-	-	-	-
Street Tree Maintenance	609,502	678,175	775,568	753,700	781,930
Landscape Maintenance	234,217	234,604	267,151	342,610	343,879
Park Maintenance	1,663,932	1,744,767	1,865,171	1,932,301	1,998,911
Total Public Works Expenditures	\$ 3,766,215	\$ 3,979,046	\$ 4,292,260	\$ 4,541,397	\$ 4,667,294

GENERAL FUND EXPENDITURES BY DEPARTMENT

	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
Recreation Administration	\$ 1,324,125	\$ 1,286,099	\$ 1,507,778	\$ 1,513,923	\$ 1,558,671
Basic Programs	198,057	216,400	186,164	186,185	189,814
Adult Programs	441	1,263	-	-	-
Senior Excursions	164,877	121,225	161,701	160,040	165,295
Teen Programs	4,275	865	-	-	-
Kid's Club	71,570	92,416	82,967	78,348	79,472
Monarch Butterfly Program	297	-	-	-	-
Friends of the Creek	22,790	22,890	26,864	28,338	28,312
Community Promotion	375	-	2,000	102,000	2,000
Community Assistance	4,503	3,983	13,000	163,000	13,000
Youth Sports	101,405	91,169	118,899	123,051	125,150
Kiddie Kollege	138,979	155,358	142,253	135,281	137,286
Day Camp	76,063	96,721	93,612	97,503	98,985
Volunteer Services	1,166	1,750	1,463	1,463	1,463
Youth Advisory Commission (YAC)	20,738	15,539	23,757	24,022	24,512
Summer Adventures	83,153	76,711	107,250	134,725	147,617
Community Facilities	428,427	398,122	414,674	425,436	437,351
Park Reservations & Security	92,083	107,589	89,782	85,088	85,394
Youth Program Subsidy	16,000	15,697	16,000	16,000	16,000
Field Rental	11,548	6,782	15,918	30,097	31,307
San Leandro Family Aquatics Center	177,058	192,386	199,326	277,302	283,069
Farrelly Pool	62,167	77,845	79,485	85,919	87,689
Senior Community Center	32,341	199,228	288,136	287,914	301,903
Boys & Girls Club Pool	358,404	401,878	418,994	408,122	415,453
Total Recreation Department Expenditures	\$ 3,390,842	\$ 3,581,916	\$ 3,990,023	\$ 4,363,757	\$ 4,229,743
Library Administration	\$ 3,971,272	\$ 4,000,261	\$ 4,183,016	\$ 4,105,980	\$ 4,211,043
Art History Museum & Casa Peralta	68,032	83,682	58,948	152,793	157,392
Friends of the Library	23,829	54,502	-	-	-
Bookmark Café	67,295	72,299	107,000	136,370	141,237
Support Services	297,481	315,604	331,203	313,689	331,022
Total Library Department Expenditures	\$ 4,427,909	\$ 4,526,348	\$ 4,680,167	\$ 4,708,832	\$ 4,840,694
Community Development Administration	\$ 1,729	\$ 190	\$ 245,176	\$ 1,833	\$ 1,833
Planning Services	928,973	909,374	911,164	1,385,931	1,422,076
Business Development	-	436,951	567,220	735,963	699,149
Housing Services	-	216,771	253,552	157,197	159,529
Building Regulations	1,697,129	1,821,774	1,872,013	1,990,894	2,050,588
Airport Noise Abatement	32,428	-	-	-	-
Rent Review Program	1,481	1,531	-	25,000	25,000
Residential Foundation Strength	1,206	963	2,000	2,000	2,000
Total Community Development Expenditures	\$ 2,662,946	\$ 3,387,554	\$ 3,851,125	\$ 4,298,818	\$ 4,360,175
Transfers Out	4,193,746	298,849	257,135	768,000	738,000
Total General Fund Expenditures and Transfers	\$ 73,871,246	\$ 96,585,865	\$ 76,089,578	\$ 79,993,938	\$ 82,774,097

Note 1: Expenditure reduction in 2012-13 Proposed compared to 2011-12 Adopted primarily related to lower CalPERS employer rates for personnel in the Public Safety Plan from refinancing the side fund obligation by borrowing from the WPCP and issuing Pension Obligation Bonds (POB) in March 2012.

GENERAL FUND EXPENDITURES BY CATEGORY

Department	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
<u>City Council/Mayor</u>					
Salaries/Benefits	264,139	289,724	313,922	305,685	315,212
Services	40,106	41,416	55,245	56,645	56,645
Supplies	5,310	5,844	7,509	6,109	6,109
Internal Service Charges	40,171	61,777	59,165	66,795	67,817
Total	349,726	398,761	435,841	435,234	445,783
<u>City Clerk</u>					
Salaries/Benefits	260,256	280,844	292,669	311,651	319,121
Services	196,679	5,920	131,305	21,305	131,305
Supplies	1,205	1,196	4,000	4,000	4,000
Internal Service Charges	182,246	150,075	141,237	129,484	130,676
Total	640,386	438,035	569,211	466,440	585,102
<u>City Manager</u>					
Salaries/Benefits	895,405	836,570	934,284	1,218,890	1,243,759
Services	59,377	75,487	91,128	106,656	106,656
Supplies	3,228	4,360	6,490	5,930	5,930
Internal Service Charges	181,958	147,199	197,539	200,154	202,573
Total	1,139,968	1,063,616	1,229,441	1,531,630	1,558,918
<u>City Attorney</u>					
Services (annual contract cost only)	371,767	616,847	455,538	541,200	552,186
Total	371,767	616,847	455,538	541,200	552,186
<u>Finance</u>					
Salaries/Benefits	1,435,008	1,443,432	1,584,366	1,593,866	1,629,222
Services	513,514	435,841	360,075	374,575	383,075
Supplies	28,147	33,317	29,800	33,300	33,300
Capital Outlay	2,166	-	-	-	-
Internal Service Charges	265,636	302,108	324,553	372,770	378,038
Total	2,244,471	2,214,698	2,298,794	2,374,511	2,423,635
<u>Human Resources</u>					
Salaries/Benefits	593,641	670,822	804,692	848,676	878,661
Services	217,784	211,936	220,726	220,726	220,726
Supplies	16,787	7,042	11,240	11,240	11,240
Capital Outlay	-	982	1,200	1,200	1,200
Internal Service Charges	133,948	129,196	143,456	155,926	158,205
Total	962,160	1,019,978	1,181,314	1,237,768	1,270,032

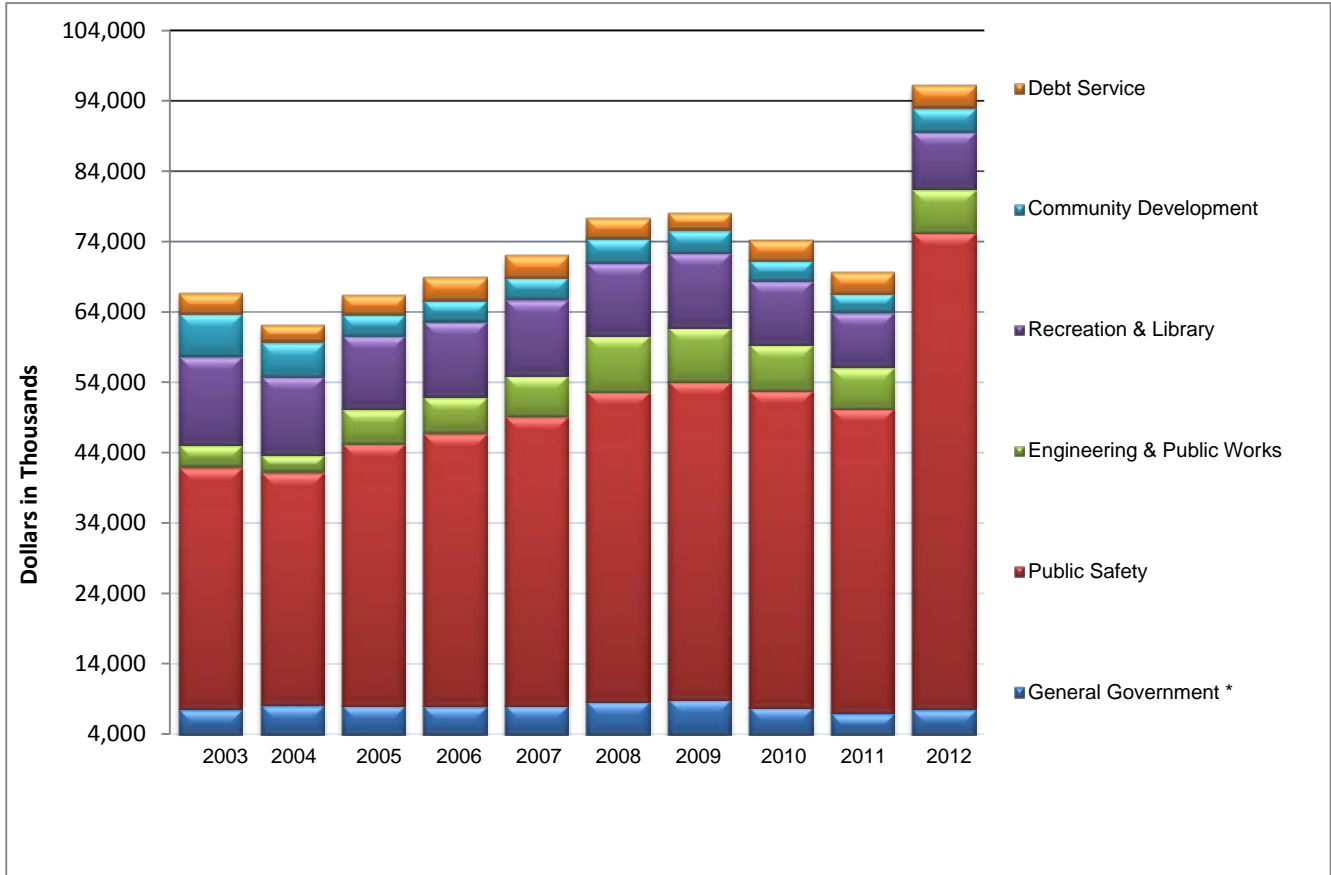
GENERAL FUND EXPENDITURES BY CATEGORY

Department	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
<u>Community Development</u>					
Salaries/Benefits	2,069,236	2,694,289	2,686,552	2,890,228	2,991,598
Services	125,644	60,607	485,080	816,080	766,080
Supplies	27,393	23,895	36,150	36,150	36,150
Capital Outlay	2,490	1,009	-	-	-
Other	-	-	90,000	35,000	35,000
Internal Service Charges	438,183	607,754	553,343	521,360	531,347
Total	2,662,946	3,387,554	3,851,125	4,298,818	4,360,175
<u>Engineering & Transportation</u>					
Salaries/Benefits	1,573,077	1,687,742	1,868,108	1,946,973	2,028,239
Services	9,014	5,155	11,846	17,016	17,016
Supplies	14,583	10,748	21,603	21,603	21,603
Capital Outlay	-	11,615	-	-	-
Internal Service Charges	504,164	525,461	559,602	616,637	626,991
Total	2,100,838	2,240,721	2,461,159	2,602,229	2,693,849
<u>Public Works</u>					
Salaries/Benefits	1,669,766	1,807,905	1,957,174	2,101,531	2,173,764
Services	1,204,963	1,222,186	1,318,819	1,361,319	1,361,319
Supplies	323,680	345,511	325,345	325,345	325,345
Capital Outlay	53,724	20,242	24,000	24,000	24,000
Internal Service Charges	514,082	583,202	666,922	729,202	782,866
Total	3,766,215	3,979,046	4,292,260	4,541,397	4,667,294
<u>Police</u>					
Salaries/Benefits	21,314,544	44,974,043	20,098,473	21,161,218	22,459,823
Services	1,127,549	1,238,542	1,129,128	1,454,478	1,454,478
Supplies	303,480	315,203	353,058	405,608	430,608
Capital Outlay	32,590	71,590	42,780	42,780	42,780
Internal Service Charges	2,761,545	3,141,573	3,707,503	4,069,238	4,288,772
Total	25,539,708	49,740,951	25,330,942	27,133,322	28,676,461
<u>Fire</u>					
Services	17,221,178	17,642,410	18,508,318	19,622,560	20,193,100
Supplies	3,411	2,263	6,110	5,950	-
Capital Outlay	135,312	-	-	-	-
Internal Service Charges	380,696	361,745	374,325	377,222	386,319
Total	17,740,597	18,006,418	18,888,753	20,005,732	20,579,419

GENERAL FUND EXPENDITURES BY CATEGORY

Department	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
<u>Recreation</u>					
Salaries/Benefits	1,897,980	1,911,010	2,221,557	2,314,454	2,394,993
Services	539,935	569,775	514,831	775,547	525,547
Supplies	80,513	80,698	100,020	94,120	94,120
Capital Outlay	2,986	5,821	5,000	5,000	5,000
Other	-	-	16,000	16,000	16,000
Internal Service Charges	869,428	1,014,612	1,132,615	1,158,636	1,194,083
Total	3,390,842	3,581,916	3,990,023	4,363,757	4,229,743
<u>Library</u>					
Salaries/Benefits	2,202,937	2,336,851	2,389,275	2,367,327	2,448,163
Services	330,275	318,108	300,458	300,458	300,458
Supplies	418,475	413,212	407,975	407,975	407,975
Capital Outlay	-	3,328	3,500	3,500	3,500
Internal Service Charges	1,476,222	1,454,849	1,578,959	1,629,572	1,680,598
Total	4,427,909	4,526,348	4,680,167	4,708,832	4,840,694
<u>Non-Departmental</u>					
Salaries/Benefits	726,640	1,333,268	725,000	300,000	250,000
Services	435,650	414,638	431,249	52,249	52,249
Supplies	96	73	500	500	500
Other	170,477	53,495	100,000	100,000	100,000
Internal Service Charges	24,458	21,528	23,024	22,284	23,300
Total	1,357,321	1,823,002	1,279,773	475,033	426,049
<u>Debt Service</u>					
Other	2,982,646	3,249,125	4,888,102	4,510,035	4,726,757
Total	2,982,646	3,249,125	4,888,102	4,510,035	4,726,757
<u>Total All General Fund Departments</u>					
Salaries/Benefits	34,902,629	60,266,500	35,876,072	37,360,499	39,132,555
Services	22,393,435	22,858,868	24,013,746	25,720,814	26,120,840
Supplies	1,226,308	1,243,362	1,309,800	1,357,830	1,376,880
Capital Outlay	229,268	114,587	76,480	76,480	76,480
Other	3,153,123	3,302,620	5,094,102	4,661,035	4,877,757
Transfers Out	4,193,746	298,849	257,135	768,000	738,000
Internal Service Charges	7,772,737	8,501,079	9,462,243	10,049,280	10,451,585
Total	73,871,246	96,585,865	76,089,578	79,993,938	82,774,097

**ACTUAL GENERAL FUND EXPENDITURES BY TYPE
LAST TEN FISCAL YEARS**



Fiscal Year	General Government *	Public Safety	Engineering & Public Works	Recreation & Library	Community Development	Debt Service	Total
2003	7,570,657	34,422,588	3,130,817	12,640,482	6,076,056	2,790,090	66,630,690
2004	8,175,525	33,148,705	2,407,949	11,175,151	4,817,774	2,390,481	62,115,585
2005	8,098,677	37,265,968	4,859,786	10,496,840	2,946,685	2,739,180	66,407,136
2006	8,034,922	38,765,932	5,185,903	10,720,069	2,925,362	3,275,554	68,907,742
2007	8,131,759	41,109,882	5,757,033	10,913,771	2,999,105	3,137,250	72,048,800
2008	8,669,838	44,062,516	7,986,163	10,342,370	3,424,379	2,911,367	77,396,633
2009	8,939,853	45,198,529	7,717,876	10,578,857	3,234,315	2,427,567	78,096,997
2010	7,869,341	45,036,744	6,497,362	9,076,796	2,847,217	2,977,567	74,305,027
2011	7,065,799	43,280,305	5,867,053	7,818,751	2,662,946	2,982,646	69,677,500
2012**	7,587,616	67,734,689	6,219,767	8,108,265	3,387,554	3,249,125	96,287,016

* Includes the Finance Department

**Public Safety change attributed to the refinancing of the CalPERS Side Fund of \$24 million

Note: Excludes Transfers

INTRODUCTION

The City's Special Revenue Funds include the Development Fees for Street Improvement Fund (DFSI), Park Development Fees Fund, Underground Utility Fees Fund, Parking Fund, Gas Tax Fund, Measure F Fund (VRF), Measure B Fund, Traffic Congestion Relief Fund, Asset Seizure Fund, Heron Bay Landscape and Lighting Fund, Cherrywood Maintenance Fund, Proposition 1B Fund, Special Grants Fund, Community Development Block Grant (CDBG) Fund, HOME Fund, Housing In Lieu Fund, Affordable Housing Asset Fund, Business Improvement District Fund, and the Public Education and Government (PEG) Fund. Special Revenue Funds are used to account for revenue, derived from specific taxes or other revenue sources that are restricted by law or administrative action to expenditures for specified purpose.

Special Revenue Funds include revenues that have either restrictions on their use or special reporting requirements, such as development impact fees for street improvements or parks, gas tax revenues from the state, and in-lieu fees for the City's low/moderate housing program.

Each special revenue fund in this section provides a brief description, a five-year forecast of fund balance, revenues and expenditures, and on the major funds, analysis and assumptions associated with the five-year forecast.





SPECIAL REVENUE FUNDS SUMMARY

Summary of Revenues by Fund

Fund	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
Street/Traffic Improvement Fund (DFSI)	\$ 70,376	\$ 92,465	\$ 100,750	\$ 90,750	\$ 90,750
Park Development Fees Fund	27,553	4,412	31,000	26,000	26,000
Underground Utility Fees Fund	2,341	1,643,240	107,500	71,500	71,500
Parking Fund	224,266	200,533	275,240	250,160	250,160
Gas Tax Fund	1,688,384	1,771,251	1,267,792	2,054,803	2,063,182
Gas Tax Fund (Section 2103)	581,564	636,704	910,422	1,225,498	1,225,498
Measure B Fund	1,338,285	1,635,120	1,784,818	1,546,101	1,546,101
Measure F Fund	-	425,278	-	365,073	365,073
Traffic Congestion Relief Fund	10,171	1,733	-	-	-
Asset Seizure Fund	809,429	54,180	6,000	6,000	6,000
Heron Bay Maintenance Assessment District Fund	367,068	383,151	329,814	360,382	367,495
Cherrywood Maintenance Assessment District Fund	21,983	20,557	21,755	21,755	21,755
Proposition IB - Streets & Roads Fund	1,218,189	5,398	-	-	-
Special Grants Fund	1,423,304	4,528,042	1,890,852	1,822,792	591,826
Community Development Block Grant (CDBG) Fund	693,719	556,689	560,739	560,739	560,739
Home Grant Fund	418,799	16,631	141,409	141,409	144,170
Housing In Lieu Fund	519	437	-	-	-
Affordable Housing Asset Fund	-	151,289	-	32,000	32,000
Business Improvement District Fund	270,189	373,768	298,440	298,440	298,440
Public Education & Government Fees Fund	-	349,899	150,000	150,000	150,000
Total Special Revenue Funds Revenue	\$ 9,166,139	\$ 12,850,777	\$ 7,876,531	\$ 9,023,402	\$ 7,810,689

Summary of Expenditures by Fund

Fund	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
Street/Traffic Improvement Fund (DFSI)	\$ 343,707	191,511	\$ 91,528	\$ 54,528	\$ 81,528
Park Development Fees Fund	281,226	328,325	17,946	17,946	17,946
Underground Utility Fees Fund	-	243,196	-	-	-
Parking Fund	220,869	216,124	320,392	315,678	323,194
Gas Tax Fund	1,512,643	1,777,558	1,931,000	1,973,115	2,043,381
Gas Tax Fund (Section 2103)	-	616	931,112	956,828	1,063,690
Measure B Fund	473,488	1,574,467	2,188,356	1,757,711	1,463,634
Measure F Fund	-	-	-	345,624	345,624
Traffic Congestion Relief Fund	1,455,635	2,197	-	-	-
Asset Seizure Funds	974	163,241	-	-	-
Heron Bay Maintenance Assessment District Fund	241,664	320,911	438,045	368,991	368,454
Cherrywood Maintenance Assessment District Fund	549	555	-	211	-
Proposition IB - Streets & Roads Fund	123,335	1,011,877	-	-	-
Special Grants Fund	3,010,421	3,734,785	1,926,792	1,822,792	591,826
Community Development Block Grant (CDBG) Fund	437,106	556,167	538,996	512,408	513,536
Home Grant Fund	418,799	17,383	141,278	143,881	144,170
Housing In Lieu Fund	-	-	-	-	-
Affordable Housing Asset Fund	-	367	-	-	-
Business Improvement District Fund	320,800	280,284	296,920	296,920	296,920
Public Education & Government Fees	-	46,290	149,180	32,900	32,900
Total Special Revenue Funds Expenditures	\$ 8,841,216	\$ 10,465,854	\$ 8,971,545	\$ 8,599,533	\$ 7,286,803

DEVELOPMENT FEES FOR STREET/TRAFFIC IMPROVEMENTS

The Development Fees for Street/Traffic Improvement (DFSI) fund accounts for development fee assessments levied to provide for partial funding of street and traffic improvements associated with commercial and residential growth.

	2011-12	2012-13	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
DFSI Fund 120	Actual	Adopted	Projected	Projected	Projected	Projected	Projected	Projected
Beginning Fund Balance	1,455,972	714,623	1,356,926	536,565	572,787	582,009	590,531	598,346
Revenue								
Development Fees	83,218	90,000	90,000	80,000	80,000	80,000	80,000	80,000
Interest Income	9,247	10,750	10,750	10,750	10,750	10,750	10,750	10,750
Total Revenues	92,465	100,750	100,750	90,750	90,750	90,750	90,750	90,750
Expenditures								
Personnel	99,585	-	-	-	-	-	-	-
Non-Personnel	91,926	91,528	921,111	54,528	81,528	82,228	82,935	83,649
Total Expenditures	191,511	91,528	921,111	54,528	81,528	82,228	82,935	83,649
Annual Surplus/(Shortfall)	(99,046)	9,222	(820,361)	36,222	9,222	8,522	7,815	7,101
Ending Fund Balance	1,356,926	723,845	536,565	572,787	582,009	590,531	598,346	605,447

PARK DEVELOPMENT FEE FUND

This fund accounts for park development fee assessments levied to provide for the acquisition and/or creation of new parks and park facilities and for park development needs associated with residential growth.

	2011-12	2012-13	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Park Development Fund 122	Actual	Adopted	Projected	Projected	Projected	Projected	Projected	Projected
Beginning Fund Balance	896,142	229,591	572,229	195,564	203,618	211,672	219,547	227,240
Revenues								
Development Fees	-	25,000	20,000	20,000	20,000	20,000	20,000	20,000
Interest Income	4,412	6,000	6,000	6,000	6,000	6,000	6,000	6,000
Total Revenues	4,412	31,000	26,000	26,000	26,000	26,000	26,000	26,000
Expenditures								
Personnel	32,239	-	-	-	-	-	-	-
Non-Personnel	296,086	17,946	402,665	17,946	17,946	18,125	18,307	18,490
Total Expenditures	328,325	17,946	402,665	17,946	17,946	18,125	18,307	18,490
Annual Surplus/(Shortfall)	(323,913)	13,054	(376,665)	8,054	8,054	7,875	7,693	7,510
Ending Fund Balance	572,229	242,645	195,564	203,618	211,672	219,547	227,240	234,750



UNDERGROUND UTILITY FEES FUND

This fund accounts for utility conversion project assessments levied to provide for the placement of overhead utilities underground. Assessments shall be expended only for the expansion of, and maintenance of, or construction of Underground Utility Districts and facilities.

Underground Utility Fees Fund 123	2011-12 Actual	2012-13 Adopted	2012-13 Projected	2013-14 Projected	2014-15 Projected	2015-16 Projected	2016-17 Projected	2017-18 Projected
Beginning Fund Balance	-	950,850	1,400,044	1,057,587	1,129,087	1,200,587	1,272,087	1,343,587
Revenues								
Development Fees	78,144	106,000	70,000	70,000	70,000	70,000	70,000	70,000
Interest Income/Transfers	1,565,096	1,500	1,500	1,500	1,500	1,500	1,500	1,500
Total Revenues	1,643,240	107,500	71,500	71,500	71,500	71,500	71,500	71,500
Expenditures								
Personnel	75,832	-	-	-	-	-	-	-
Non-Personnel/Transfers	167,364	-	413,957	-	-	-	-	-
Total Expenditures	243,196	-	413,957	-	-	-	-	-
Annual Surplus/(Shortfall)	1,400,044	107,500	(342,457)	71,500	71,500	71,500	71,500	71,500
Ending Fund Balance	1,400,044	1,058,350	1,057,587	1,129,087	1,200,587	1,272,087	1,343,587	1,415,087



PARKING FUND

The Parking Fund provides for parking meter and parking lot operations and for the maintenance of the Downtown Parking Structure and various other public parking locations. Revenue to this fund is from the collection of parking meter receipts, parking lot space rentals, and rental spaces at the downtown parking structure and surface parking lots.

Analysis

The new LEED-certified Estudillo/Callan downtown parking garage re-opened in November 2012. The new four-story structure contains 384 parking spaces and includes 2,000 sq. ft. of commercial space along Estudillo Avenue and enhancements have been made to Paseo del Oro, the pedestrian entry to the garage. Revenues are estimated to remain flat and will fall short from supporting the program operating costs. New parking management technology will be purchased in June 2013. The ongoing cost of maintaining this new technology is built into the forecast commencing with 2012-13, and with a deficit beginning in 2013-14. A parking rate survey is currently being conducted with the report results later in calendar year 2013.

	2011-12	2012-13	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Parking Fund 132	Actual	Adopted	Estimated	Projected	Projected	Projected	Projected	Projected
Beginning Fund Balance	97,630	57,385	82,039	25,807	(39,711)	(112,745)	(190,406)	(273,032)
Revenue								
Parking Fees	199,923	274,540	250,000	250,000	250,000	250,000	250,000	250,000
Interest Income	610	700	160	160	160	160	160	160
Total Revenues	200,533	275,240	250,160	250,160	250,160	250,160	250,160	250,160
Expenditures								
Personnel	155,137	164,053	164,053	160,569	164,690	167,732	171,096	175,970
Non-Personnel	60,987	156,339	142,339	155,109	158,504	160,089	161,690	163,307
Total Expenditures	216,124	320,392	306,392	315,678	323,194	327,821	332,786	339,277
Annual Surplus/(Shortfall)	(15,591)	(45,152)	(56,232)	(65,518)	(73,034)	(77,661)	(82,626)	(89,117)
Ending Fund Balance	82,039	12,233	25,807	(39,711)	(112,745)	(190,406)	(273,032)	(362,149)

Assumptions

- Estudillo/Callan Garage was demolished in November 2010, resulting in the loss of related parking fee revenues.
- Increases to parking fees for subsequent years are not assumed; awaiting results of the rate survey by the end of calendar year 2013.
- Temporary surface parking lots offered in 2010-11 and 2011-12 were at reduced rates.
- Revenue is estimated to remain flat and will be adjusted based on the rate study findings.
- Annual maintenance costs included in expenditures for the new parking fee collection management system APARC to be installed in June 2013.
- Building maintenance costs increasing due to the 2 new elevators and other amenities in the City garage.



GAS TAX FUND

The Gas Tax Fund is used to account for subventions received from State gas tax allocations. State subventions are restricted to uses related to local streets and highways, construction and improvements, and maintenance and repairs. Gas Tax funds are primarily used to fund the City's pavement maintenance program in the Public Works Department.

Analysis

Revenue is expected to remain flat over the next four years. As a result of no revenue growth and growing operating expenses and fund deficits, the General Fund transferred \$768,000 in 2013-14 and \$738,000 in 2014-15. Even with the continued General Fund support of \$738,000 in 2015-16 through 2017-18 the Gas Tax fund will be in a deficit by 2016-17.

Alternative funding is necessary to fully support current street maintenance activities. Staff will continue to review the streets maintenance and capital programs to balance needs with available resources. Future balancing measures are required whether in the form of new revenue or reduced expenses.

Gas Tax Fund 140	2011-12	2012-13	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
	Actual	Adopted	Estimated	Projected	Projected	Projected	Projected	Projected
Beginning Fund Balance	922,376	664,076	916,069	(62,589)	19,099	38,900	9,975	(53,781)
Revenue								
Gas Tax	1,765,655	1,260,292	1,224,708	1,279,303	1,317,682	1,317,682	1,317,682	1,317,682
Interest Income/Transfers	5,596	7,500	7,500	775,500	745,500	745,500	745,500	745,500
Total Revenues	1,771,251	1,267,792	1,232,208	2,054,803	2,063,182	2,063,182	2,063,182	2,063,182
Expenditures								
Personnel	810,668	860,359	860,359	867,287	899,608	936,896	960,175	991,946
Non-Personnel	966,890	1,070,641	1,350,507	1,105,828	1,143,773	1,155,211	1,166,763	1,178,430
Total Expenditures	1,777,558	1,931,000	2,210,866	1,973,115	2,043,381	2,092,107	2,126,938	2,170,377
Annual Surplus/(Shortfall)	(6,307)	(663,208)	(978,658)	81,688	19,801	(28,925)	(63,756)	(107,195)
Ending Fund Balance	916,069	868	(62,589)	19,099	38,900	9,975	(53,781)	(160,975)

Assumptions

- Revenue projections are anticipated to remain flat given the State budget balancing issues and limited funding available.
- Due to maintaining two vacant, budgeted positions, salary savings is reflected in 2011-12, with the assumption that these positions will be filled in 2012-13 and 2013-14.
- Future years General Fund transfers of \$738,000 are reflected in the forecast and will continue to be considered within the context of available funding and Council priorities as part of future budget cycles.



**GAS TAX FUND (SECTION 2103)
(FORMER PROPOSITION 42 FUNDING)**

For 2009-10, the Legislature and Governor enacted a package of major statutory and budgetary changes to transportation funding. These changes increased the Legislature’s flexibility over the use of transportation funds, resulting in ongoing General Fund relief by paying the debt service on highway and road bonds from fuel excise tax revenues. This package of changes is commonly known as the Fuel Tax Swap. Effective July 1, 2010, the annual funding for streets and roads received by the City under Proposition 42 were replaced with Gas Tax funds. There is no significant change in the total amount of funding or intended use, just the funding source.

Analysis

Revenue is expected to increase by 1% per year over the last three years. This fund supports capital projects only, so no personnel costs are budgeted to the fund. It is anticipated that these funds will be fully expended for streets infrastructure projects.

Gas Tax (Section 2103) Fund 142	2011-12 Actual	2012-13 Adopted	2012-13 Estimated	2013-14 Projected	2014-15 Projected	2015-16 Projected	2016-17 Projected	2017-18 Projected
Beginning Fund Balance	581,564	20,690	1,217,652	(235,815)	32,855	194,663	-	-
Revenue								
Gas Tax (Section 2103)	631,073	902,922	935,777	1,217,998	1,217,998	1,230,178	1,242,480	1,254,905
Other Revenue	5,631	7,500	7,500	7,500	7,500	7,500	7,500	7,500
Total Revenues	636,704	910,422	943,277	1,225,498	1,225,498	1,237,678	1,249,980	1,262,405
Expenditures								
Personnel	616	-	-	-	-	-	-	-
Non-Personnel	-	931,112	2,396,744	956,828	1,063,690	1,432,341	1,249,980	1,262,405
Total Expenditures	616	931,112	2,396,744	956,828	1,063,690	1,432,341	1,249,980	1,262,405
Annual Surplus/(Shortfall)	636,088	(20,690)	(1,453,467)	268,670	161,808	(194,663)	-	-
Ending Fund Balance	1,217,652	-	(235,815)	32,855	194,663	0	-	-

Assumptions

- Revenue projections are anticipated to increase by 1% per year for the last three years.
- Since funds are allocated for streets and roads infrastructure improvements, the forecast assumes full expenditure of each annual allocation for the last three years.



MEASURE F FUND (VRF)

This fund accounts for the City's share of proceeds on a \$10 increase in vehicle registration fees (VRF) approved by voters in November 2010. The funds are used for projects to reduce traffic congestion and vehicle related pollution.

Measure F (VRF) Fund 143	2011-12 Actual	2012-13 Adopted	2012-13 Estimated	2013-14 Projected	2014-15 Projected	2015-16 Projected	2016-17 Projected	2017-18 Projected
Beginning Fund Balance	-	20,690	425,278	345,624	365,073	384,522	404,165	424,005
Revenue								
Vehicle Registration fees	425,278	-	345,624	365,073	365,073	368,724	372,411	376,135
Other Revenue	-	-	-	-	-	-	-	-
Total Revenues	425,278	-	345,624	365,073	365,073	368,724	372,411	376,135
Expenditures								
Personnel	-	-	-	-	-	-	-	-
Non-Personnel	-	-	425,278	345,624	345,624	349,080	352,571	356,097
Total Expenditures	-	-	425,278	345,624	345,624	349,080	352,571	356,097
Annual Surplus/(Shortfall)	425,278	-	(79,654)	19,449	19,449	19,643	19,840	20,038
Ending Fund Balance	425,278	20,690	345,624	365,073	384,522	404,165	424,005	444,044

MEASURE B FUND

This fund accounts for the City's share of proceeds on a one-half cent sales tax increase originally approved by the voters in November 1986 with the tax expiring on March 31, 2022. The program is administered by the Alameda County Transportation Authority. The tax provides funds for eight specific projects within Alameda County including major freeway improvements and a major rail extension.

Measure B Fund 144	2011-12 Actual	2012-13 Adopted	2012-13 Estimated	2013-14 Projected	2014-15 Projected	2015-16 Projected	2016-17 Projected	2017-18 Projected
Beginning Fund Balance	2,803,215	845,612	2,863,868	424,093	212,483	294,950	391,845	502,937
Revenue								
Measure B Sales Tax	1,520,313	1,696,718	4,404,366	1,479,001	1,479,001	1,508,581	1,538,753	1,569,528
Interest Income/Other	114,807	88,100	67,100	67,100	67,100	67,100	67,100	67,100
Total Revenues	1,635,120	1,784,818	4,471,466	1,546,101	1,546,101	1,575,681	1,605,853	1,636,628
Expenditures								
Personnel	334,720	139,565	139,565	142,806	146,013	147,989	150,656	154,651
Non-Personnel/Transfers	1,239,747	2,048,791	6,771,676	1,614,905	1,317,621	1,330,797	1,344,105	1,357,546
Total Expenditures	1,574,467	2,188,356	6,911,241	1,757,711	1,463,634	1,478,786	1,494,761	1,512,198
Annual Surplus/(Shortfall)	60,653	(403,538)	(2,439,775)	(211,610)	82,467	96,895	111,092	124,430
Ending Fund Balance	2,863,868	442,074	424,093	212,483	294,950	391,845	502,937	627,367



TRAFFIC CONGESTION RELIEF FUND/PROPOSITION 42

This fund was a special state allocation to be used for street and highway maintenance, rehabilitation, preservation and reconstruction. As part of the 2009-10 State budget, this fund was terminated and the annual allocation redistributed as Gas Tax Fund (Section 2103).

Traffic Congestion Relief Fund 145	2011-12 Actual	2012-13 Adopted	2012-13 Estimated	2013-14 Projected	2014-15 Projected	2015-16 Projected	2016-17 Projected	2017-18 Projected
Beginning Fund Balance	464	464	-	-	-	-	-	-
Revenues								
Traffic Congestion Relief Funds	-	-	-	-	-	-	-	-
Interest Income	1,733	-	-	-	-	-	-	-
Total Revenues	1,733	-	-	-	-	-	-	-
Expenditures								
Personnel	-	-	-	-	-	-	-	-
Non-Personnel	2,197	-	-	-	-	-	-	-
Total Expenditures	2,197	-	-	-	-	-	-	-
Annual Surplus/(Shortfall)	(464)	-	-	-	-	-	-	-
Ending Fund Balance	-	464	-	-	-	-	-	-

ASSET SEIZURE FUND

This fund accounts for funds received from asset forfeiture and used exclusively to support law enforcement and prosecutorial efforts of the City. These funds may not be used to supplant any State or local funds that would otherwise be available. Funds have been earmarked to improve technology, create new programs and implement community outreach and policing initiatives.

Asset Seizure Fund 146	2011-12 Actual	2012-13 Adopted	2012-13 Estimated	2013-14 Projected	2014-15 Projected	2015-16 Projected	2016-17 Projected	2017-18 Projected
Beginning Fund Balance	808,455	713,212	699,394	870,588	876,588	882,588	888,588	894,588
Revenues								
Asset Seizure	50,798	-	263,648	-	-	-	-	-
Interest Income/Other	3,382	6,000	6,000	6,000	6,000	6,000	6,000	6,000
Total Revenues	54,180	6,000	269,648	6,000	6,000	6,000	6,000	6,000
Expenditures								
Personnel	-	-	-	-	-	-	-	-
Non-Personnel	163,241	-	98,454	-	-	-	-	-
Total Expenditures	163,241	-	98,454	-	-	-	-	-
Annual Surplus/(Shortfall)	(109,061)	6,000	171,194	6,000	6,000	6,000	6,000	6,000
Ending Fund Balance	699,394	719,212	870,588	876,588	882,588	888,588	894,588	900,588



HERON BAY MAINTENANCE FUND

This fund accounts for maintenance assessments to fund ongoing maintenance of wetlands impacted by residential growth at the Heron Bay Development.

Heron Bay Maintenance Fund 147	2011-12 Actual	2012-13 Adopted	2012-13 Estimated	2013-14 Projected	2014-15 Projected	2015-16 Projected	2016-17 Projected	2017-18 Projected
Beginning Fund Balance	698,938	436,086	761,178	324,409	315,800	314,841	311,533	309,649
Revenues								
Maintenance Assessments	199,235	325,093	275,116	355,661	362,774	370,029	377,430	384,979
Interest Income/Other	183,916	4,721	4,721	4,721	4,721	4,721	4,721	4,721
Total Revenues	383,151	329,814	279,837	360,382	367,495	374,750	382,151	389,700
Expenditures								
Personnel	127,912	142,737	142,737	134,717	138,414	145,718	149,371	152,231
Non-Personnel/Transfers	192,999	295,308	573,869	234,274	230,040	232,340	234,664	237,010
Total Expenditures	320,911	438,045	716,606	368,991	368,454	378,059	384,035	389,242
Annual Surplus/(Shortfall)	62,240	(108,231)	(436,769)	(8,609)	(959)	(3,308)	(1,884)	458
Ending Fund Balance	761,178	327,855	324,409	315,800	314,841	311,533	309,649	310,107

CHERRYWOOD MAINTENANCE FUND

This fund accounts for special assessment funding for the on-going maintenance of public facilities at the Cherrywood Development.

Cherrywood Maintenance Fund 148	2011-12 Actual	2012-13 Adopted	2012-13 Estimated	2013-14 Projected	2014-15 Projected	2015-16 Projected	2016-17 Projected	2017-18 Projected
Beginning Fund Balance	255,045	276,589	275,047	296,802	318,346	340,101	362,674	385,669
Revenues								
Maintenance Assessments	20,603	20,265	20,265	20,265	20,265	21,083	21,505	21,505
Interest Income/Other	(46)	1,490	1,490	1,490	1,490	1,490	1,490	1,490
Total Revenues	20,557	21,755	21,755	21,755	21,755	22,573	22,995	22,995
Expenditures								
Personnel	-	-	-	-	-	-	-	-
Non-Personnel	555	-	-	211	-	-	-	-
Total Expenditures	555	-	-	211	-	-	-	-
Annual Surplus/(Shortfall)	20,002	21,755	21,755	21,544	21,755	22,573	22,995	22,995
Ending Fund Balance	275,047	298,344	296,802	318,346	340,101	362,674	385,669	408,664



PROPOSITION 1B LOCAL STREETS AND ROADS FUND

This fund accounts for Proposition 1B funds for safety improvements and repairs to local streets and roads appropriated by the State Legislature. City appropriations are based on total population in relation to all cities in the State of California.

	2011-12	2012-13	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Proposition 1B Fund 149	Actual	Adopted	Estimated	Projected	Projected	Projected	Projected	Projected
Beginning Fund Balance	1,150,642	-	144,163	11,544	11,544	11,544	11,544	11,544
Revenues								
Proposition 1B Funds	-	-	-	-	-	-	-	-
Interest Income/Other	5,398	-	-	-	-	-	-	-
Total Revenues	5,398	-	-	-	-	-	-	-
Expenditures								
Personnel	64,161	-	-	-	-	-	-	-
Non-Personnel	947,716	-	132,619	-	-	-	-	-
Total Expenditures	1,011,877	-	132,619	-	-	-	-	-
Annual Surplus/(Shortfall)	(1,006,479)	-	(132,619)	-	-	-	-	-
Ending Fund Balance	144,163	-	11,544	11,544	11,544	11,544	11,544	11,544

SPECIAL GRANTS FUND

This fund accounts for various grants from the State of California and the Federal Government to be expended for a specific purpose, activity or facility.

	2011-12	2012-13	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Special Grant Fund 150	Actual	Adopted	Estimated	Projected	Projected	Projected	Projected	Projected
Beginning Fund Balance	(856,993)	231,356	(63,736)	2,498	2,498	2,498	1,924	1,868
Revenues								
Federal/State Grants	4,153,977	1,791,410	11,124,550	1,816,792	585,826	585,826	585,826	585,826
Interest/Other/Transfers	374,065	99,442	97,942	6,000	6,000	6,000	6,000	6,000
Total Revenues	4,528,042	1,890,852	11,222,492	1,822,792	591,826	591,826	591,826	591,826
Expenditures								
Personnel	1,379,388	1,072,974	1,098,974	684,221	287,068	335,605	339,528	346,439
Non-Personnel	2,355,397	853,818	10,057,284	1,138,571	304,758	256,796	252,354	245,867
Total Expenditures	3,734,785	1,926,792	11,156,258	1,822,792	591,826	592,400	591,882	592,306
Annual Surplus/(Shortfall)	793,257	(35,940)	66,234	-	-	(574)	(56)	(480)
Ending Fund Balance	(63,736)	195,416	2,498	2,498	2,498	1,924	1,868	1,388



COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) FUND

The Community Development Block Grant (CDBG) Fund is an annual entitlement grant from the U.S. Department of Housing and Urban Development to fund public services, affordable housing, capital improvements, and economic development that primarily benefit low/moderate income persons.

Community Development Block Grant Fund 165	2011-12 Actual	2012-13 Adopted	2012-13 Estimated	2013-14 Projected	2014-15 Projected	2015-16 Projected	2016-17 Projected	2017-18 Projected
Beginning Fund Balance	56,689	-	57,211	-	48,331	95,534	56,539	72
Revenues								
Federal/State Grants	556,689	560,739	991,121	560,739	560,739	480,764	456,725	433,889
Interest & Other Income	-	-	-	-	-	-	-	-
Total Revenues	556,689	560,739	991,121	560,739	560,739	480,764	456,725	433,889
Expenditures								
Personnel	133,617	102,844	102,844	117,016	120,276	122,566	125,578	129,700
Non-Personnel	422,550	436,152	945,488	395,392	393,260	397,193	387,614	304,321
Total Expenditures	556,167	538,996	1,048,332	512,408	513,536	519,759	513,192	434,021
Annual Surplus/(Shortfall)	522	21,743	(57,211)	48,331	47,203	(38,995)	(56,467)	(132)
Ending Fund Balance	57,211	21,743	-	48,331	95,534	56,539	72	(60)

HOME GRANT FUND

The HOME Grant Fund are grants from the U.S. Department of Housing and Urban Development (via Alameda County) for eligible affordable housing activities and renovation programs.

HOME Fund 166	2011-12 Actual	2012-13 Adopted	2012-13 Estimated	2013-14 Projected	2014-15 Projected	2015-16 Projected	2016-17 Projected	2017-18 Projected
Beginning Fund Balance	-	-	(752)	2,472	-	-	(16)	83
Revenues								
HOME Funds	16,631	141,409	914,965	141,409	144,170	121,590	115,511	109,735
Interest Income	-	-	-	-	-	-	-	-
Total Revenues	16,631	141,409	914,965	141,409	144,170	121,590	115,511	109,735
Expenditures								
Personnel	16,324	8,190	8,190	10,637	10,933	8,552	8,758	8,967
Non-Personnel	1,059	133,088	903,551	133,244	133,237	113,054	106,654	100,856
Total Expenditures	17,383	141,278	911,741	143,881	144,170	121,606	115,412	109,823
Annual Surplus/(Shortfall)	(752)	131	3,224	(2,472)	-	(16)	99	(88)
Ending Fund Balance	(752)	131	2,472	-	-	(16)	83	(5)



HOUSING IN-LIEU FUND

This fund accounts for Housing In-Lieu assessments levied to provide for partial funding of low/moderate housing projects.

	2011-12	2012-13	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Housing In Lieu Fund 167	Actual	Adopted	Estimated	Projected	Projected	Projected	Projected	Projected
Beginning Fund Balance	66,486	1,486	66,923	110,402	110,402	110,402	110,402	110,402
Revenues								
Housing In Lieu	-	-	-	-	-	-	-	-
Interest Income/Other	437	-	43,479	-	-	-	-	-
Total Revenues	437	-	43,479	-	-	-	-	-
Expenditures								
Personnel	-	-	-	-	-	-	-	-
Non-Personnel	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-	-
Annual Surplus/(Shortfall)	437	-	43,479	-	-	-	-	-
Ending Fund Balance	66,923	1,486	110,402	110,402	110,402	110,402	110,402	110,402

AFFORDABLE HOUSING ASSET FUND

This fund accounts for assets received from affordable housing activities and programs from the former RDA Low/Moderate Housing fund and acts as its Successor Agency.

Affordable Housing Asset Fund 168	2011-12	2012-13	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
	Actual	Adopted	Estimated	Projected	Projected	Projected	Projected	Projected
Beginning Fund Balance	-	1,486	150,922	398,640	430,640	462,640	462,640	462,640
Revenues								
Housing In Lieu	-	-	-	-	-	-	-	-
Interest Income	151,289	-	247,718	32,000	32,000	-	-	-
Total Revenues	151,289	-	247,718	32,000	32,000	-	-	-
Expenditures								
Personnel	-	-	-	-	-	-	-	-
Non-Personnel	367	-	-	-	-	-	-	-
Total Expenditures	367	-	-	-	-	-	-	-
Annual Surplus/(Shortfall)	150,922	-	247,718	32,000	32,000	-	-	-
Ending Fund Balance	150,922	1,486	398,640	430,640	462,640	462,640	462,640	462,640



BUSINESS IMPROVEMENT DISTRICT FUND

This fund accounts for service fees charged to business owners to provide a shuttle service from BART to the west San Leandro businesses.

Business Improvement District Fund 170	2011-12 Actual	2012-13 Adopted	2012-13 Estimated	2013-14 Projected	2014-15 Projected	2015-16 Projected	2016-17 Projected	2017-18 Projected
Beginning Fund Balance	(38,091)	(2,589)	55,393	56,913	58,433	59,953	40,064	17,176
Revenues								
Business Improvement District Fees	131,210	130,000	130,000	130,000	130,000	130,000	130,000	130,000
Interest/Transfers & Other Income	242,558	168,440	168,440	168,440	168,440	150,000	150,000	150,000
Total Revenues	373,768	298,440	298,440	298,440	298,440	280,000	280,000	280,000
Expenditures								
Personnel	-	-	-	-	-	-	-	-
Non-Personnel	280,284	296,920	296,920	296,920	296,920	299,889	302,888	297,150
Total Expenditures	280,284	296,920	296,920	296,920	296,920	299,889	302,888	297,150
Annual Surplus/(Shortfall)	93,484	1,520	1,520	1,520	1,520	(19,889)	(22,888)	(17,150)
Ending Fund Balance	55,393	(1,069)	56,913	58,433	59,953	40,064	17,176	26

PUBLIC EDUCATION AND GOVERNMENT (PEG) FUND

This new fund accounts for 1% user fees charged to cable television customers and is used to fund public education on government programs. This new allocation went into effect in 2011-12.

Public Education and Government (PEG) Fund 180	2011-12 Actual	2012-13 Adopted	2012-13 Estimated	2013-14 Projected	2014-15 Projected	2015-16 Projected	2016-17 Projected	2017-18 Projected
Beginning Fund Balance	-	-	303,609	286,229	403,329	520,429	612,200	703,389
Revenues								
PEG Fees	167,894	150,000	150,000	150,000	150,000	150,000	150,000	150,000
Interest Income/Transfers	182,005	-	-	-	-	-	-	-
Total Revenues	349,899	150,000	150,000	150,000	150,000	150,000	150,000	150,000
Expenditures								
Personnel	-	-	-	-	-	-	-	-
Non-Personnel	46,290	149,180	167,380	32,900	32,900	58,229	58,811	59,399
Total Expenditures	46,290	149,180	167,380	32,900	32,900	58,229	58,811	59,399
Annual Surplus/(Shortfall)	303,609	820	(17,380)	117,100	117,100	91,771	91,189	90,601
Ending Fund Balance	303,609	820	286,229	403,329	520,429	612,200	703,389	793,989



NOTES:



INTRODUCTION

This section includes two types of funds: Enterprise Funds and Internal Service Funds. The City's Enterprise Funds include the:

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

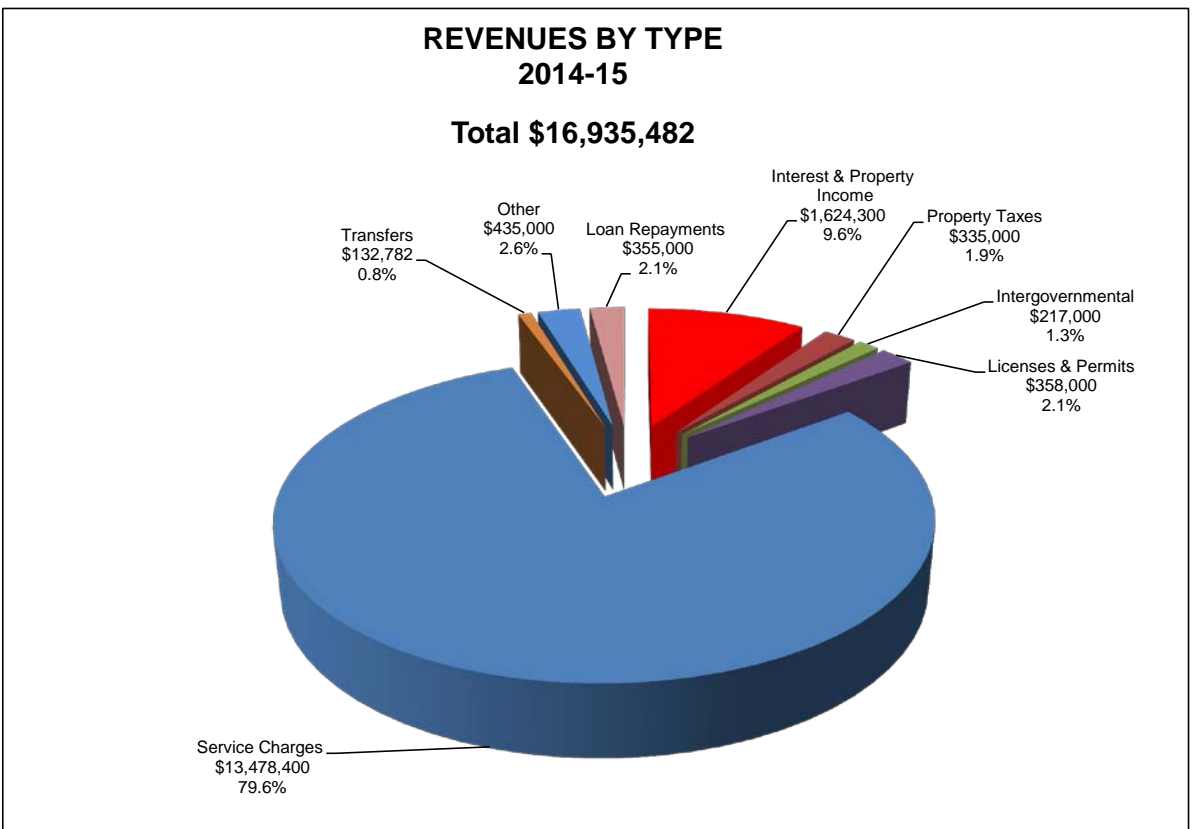
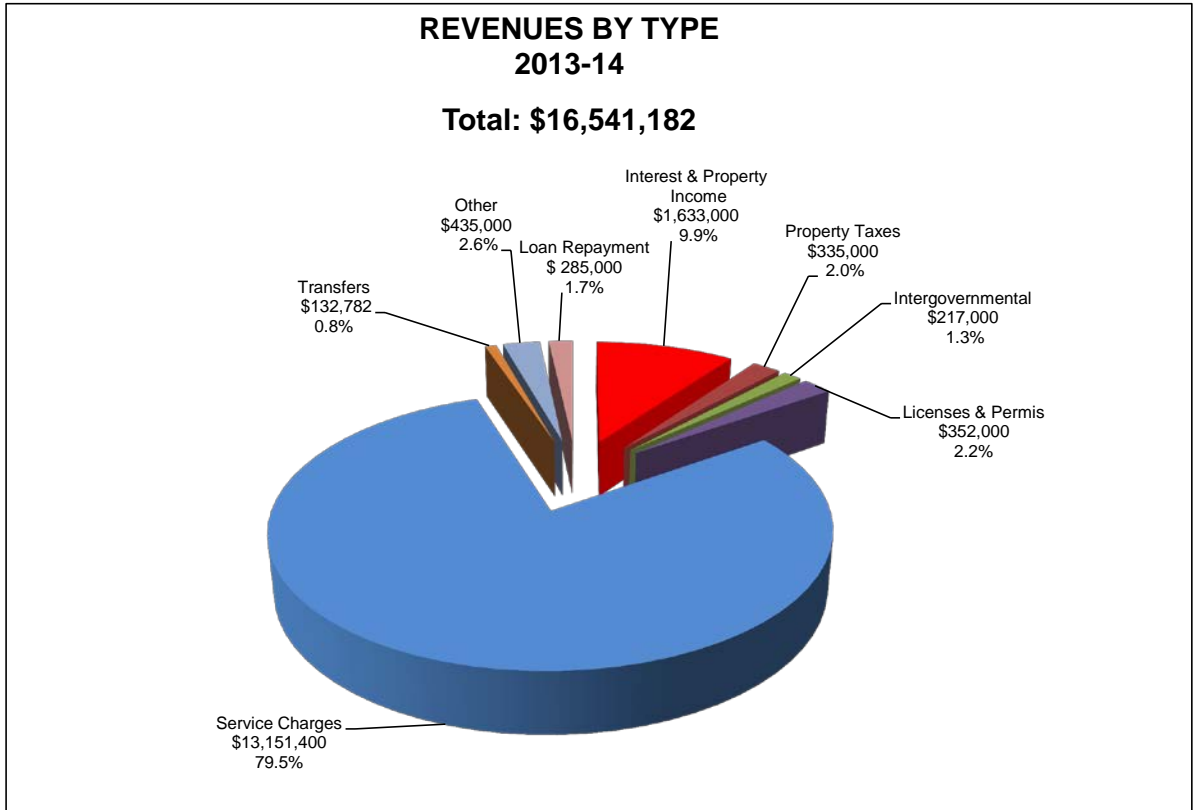
Each is financed and operated in a manner similar to a private business enterprise. The intent is that the costs of providing goods or services to the public on a continuing basis are to be financed or recovered primarily through user charges. The rate schedules for these services are established to ensure that revenues are adequate to meet all necessary expenditures. The following pages list the description and activities for each fund.

Internal Service Funds are used to finance and account for special activities and services performed by a designated department for other departments in the City on a cost reimbursement basis. The City's four Internal Service Funds are described on the following pages and include the following:

- Building Maintenance Fund
- Information Technology Fund
- Self Insurance Fund
- Equipment Maintenance Fund

For both the Enterprise Funds and the Internal Service Funds this section includes charts depicting revenues and expenditures for the new fiscal year, five-year forecast schedules and fund overviews, and expenditures and staffing authorized to provide these services.





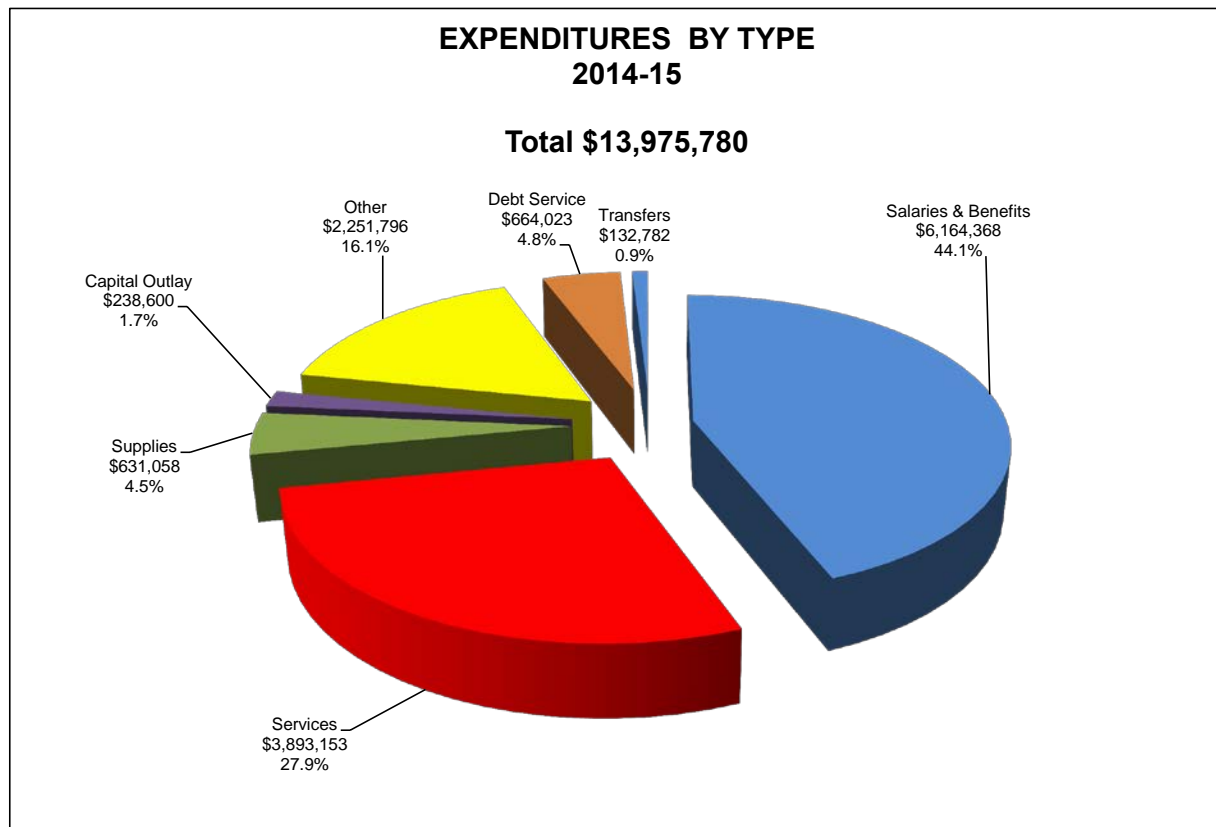
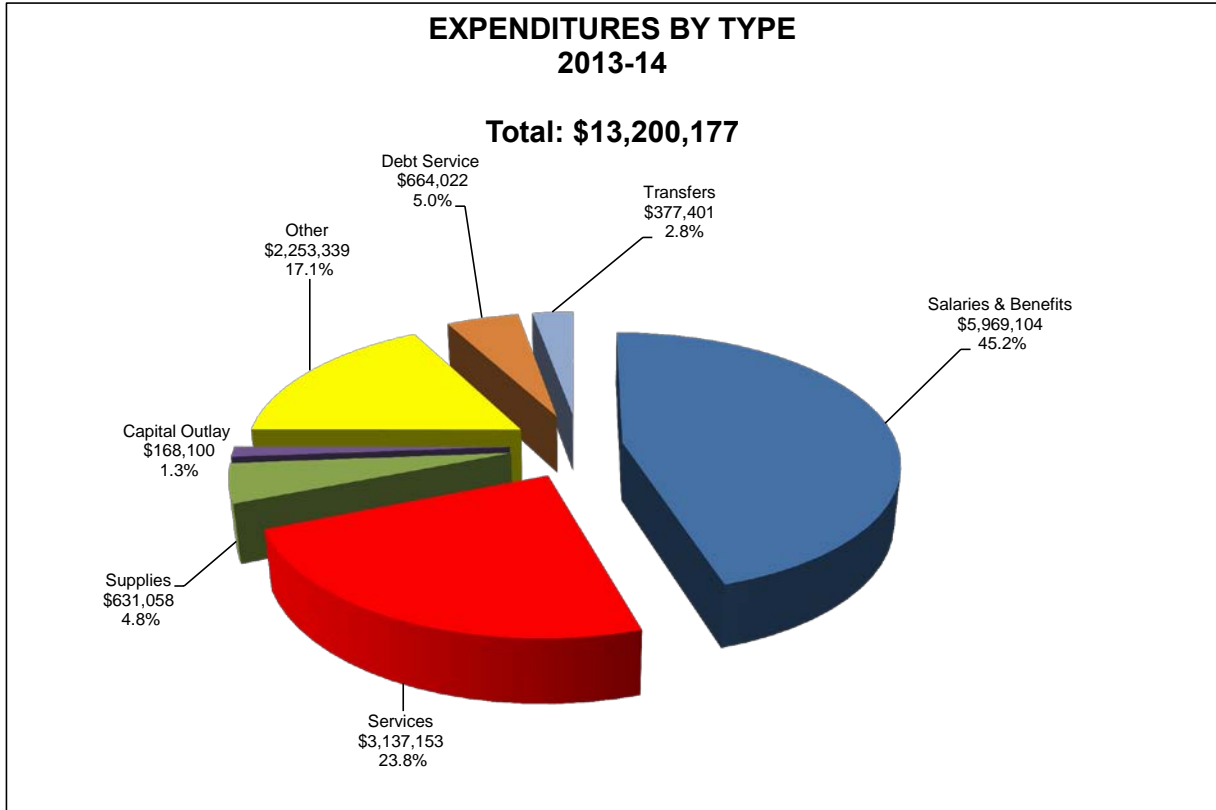
**SUMMARY OF ENTERPRISE FUNDS
REVENUES BY FUND**

Revenues by Fund	2010-11 Actual	2011-12 Actual *	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
Water Pollution Control Plant	\$ 10,633,975	\$ 11,321,071	\$ 12,339,500	\$ 11,953,700	\$ 12,266,000
Environmental Services	1,094,464	1,086,772	828,075	849,900	861,900
Shoreline	2,203,449	2,292,743	2,129,800	2,238,800	2,238,800
Storm Water	1,099,350	1,079,398	1,074,918	1,081,000	1,081,000
Total Operating Revenues	\$ 15,031,238	\$ 15,779,984	\$ 16,372,293	\$ 16,123,400	\$ 16,447,700
Loan Repayments	-	-	-	285,000	355,000
Transfers	212,938	264,107	338,917	132,782	132,782
Total Resources	\$ 15,244,176	\$ 16,044,091	\$ 16,711,210	\$ 16,541,182	\$ 16,935,482

**SUMMARY OF ENTERPRISE FUNDS
REVENUES BY TYPE**

Revenues by Type	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
Property Taxes	\$ 257,977	\$ 323,430	\$ 258,000	\$ 335,000	\$ 335,000
Licenses and Permits	355,725	525,678	780,000	352,000	358,000
Interest & Property Income	1,357,005	1,369,056	1,537,500	1,633,000	1,624,300
Intergovernmental	338,196	418,968	222,000	217,000	217,000
Charges for Current Services	11,670,927	12,655,601	12,970,293	13,151,400	13,478,400
Other	1,051,408	487,251	344,500	435,000	435,000
Total Operating Revenues	\$ 15,031,238	\$ 15,779,984	\$ 16,112,293	\$ 16,123,400	\$ 16,447,700
Loan Repayments	-	-	260,000	285,000	355,000
Transfers	212,938	264,107	338,917	132,782	132,782
Total Resources	\$ 15,244,176	\$ 16,044,091	\$ 16,711,210	\$ 16,541,182	\$ 16,935,482

* 2011-12 does not include loan proceeds of \$6,698,278.



**SUMMARY OF ENTERPRISE FUNDS
EXPENDITURES BY FUND**

Expenditures By Fund	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
Water Pollution Control Plant	\$ 5,856,450	\$ 9,686,162	\$ 9,042,735	\$ 8,521,008	\$ 9,507,260
Environmental Services	1,333,145	1,222,543	1,404,022	1,145,734	1,116,069
Shoreline	1,997,753	1,848,428	2,115,842	2,270,992	2,053,895
Storm Water	844,604	919,999	1,021,130	1,129,661	1,165,774
Total Operating Expenditures	\$ 10,031,952	\$ 13,677,132	\$ 13,583,729	\$ 13,067,395	\$ 13,842,998
Transfers	453,422	498,456	266,782	132,782	132,782
Total Expenditures	\$ 10,485,374	\$ 14,175,588	\$ 13,850,511	\$ 13,200,177	\$ 13,975,780

**SUMMARY OF ENTERPRISE FUNDS
EXPENDITURES BY TYPE**

Expenditures By Type	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
Salaries & Benefits	\$ 5,606,566	\$ 5,579,668	\$ 6,310,755	\$ 5,969,104	\$ 6,164,368
Services	1,563,362	3,008,399	3,624,463	3,137,153	3,893,153
Supplies	576,835	602,333	625,723	631,058	631,058
Capital Outlay	(532,946)	1,940,545	198,000	168,100	238,600
Other	2,320,326	2,066,322	2,164,770	2,253,339	2,251,796
Debt Service	497,809	479,866	660,018	664,022	664,023
Total Operating Expenditures	\$ 10,031,952	\$ 13,677,133	\$ 13,583,729	\$ 12,822,776	\$ 13,842,998
Transfers	453,422	498,455	266,782	377,401	132,782
Total Expenditures	\$ 10,485,374	\$ 14,175,588	\$ 13,850,511	\$ 13,200,177	\$ 13,975,780

WATER POLLUTION CONTROL PLANT ENTERPRISE FUND

The Water Pollution Control Plant (WPCP) Enterprise Fund provides the funding for the regulation, collection, treatment and disposal of wastewater from all residential and commercial sources. This includes operation and maintenance of the Water Pollution Control Plant, 125 miles of sanitary sewer pipelines, 15 remote sewage pump stations and the inspection and maintenance of the City's storm water collection system.

Analysis

The WPCP rehabilitation project boasts a total project cost of approximately \$50 million. The City has been approved for a \$43 million project loan (term of 20 years at a 2.6% interest rate) from the State Revolving Loan Fund with the State Water Resources Control Board (SWRCB). Fund balance will fund a portion of the project and approved rates will fund the project debt service.

The Council-approved 5% maximum rate increase for residential rate payers beginning 2010-11 and ending 2014-15. The rate increases used for 2013-14 and 2014-15 are 4% and 3%, respectively.

Water Pollution Control Fund 593	2011-12 Actual	2012-13 Adopted	2012-13 Estimated	2013-14 Projected	2014-15 Projected	2015-16 Projected	2016-17 Projected	2017-18 Projected
Beginning Fund Balance	17,289,935	8,286,836	13,181,631	12,427,180	16,012,090	18,993,048	16,125,754	14,871,753
Revenue								
Sewer Service Charges	10,547,812	10,900,000	10,944,153	11,200,000	11,521,000	12,036,113	12,399,996	12,781,826
Other Revenues	641,550	840,000	734,340	430,000	430,000	385,000	385,000	385,000
SWRCB Loan	6,698,278	-	36,301,722	-	-	-	-	-
General Fund Loan Repayment	-	448,000	448,000	457,200	518,500	538,000	561,450	583,850
Interest Income	131,709	151,500	151,500	151,500	151,500	151,500	151,500	151,500
Total Revenues	18,019,349	12,339,500	48,579,715	12,238,700	12,621,000	13,110,613	13,497,946	13,902,176
Expenditures								
Personnel	3,669,067	4,166,939	4,166,939	4,021,714	4,159,581	4,332,789	4,373,049	4,565,266
Non-Personnel/Transfers *	4,308,827	4,810,578	12,625,273	4,463,976	5,241,861	5,306,518	5,359,298	5,422,990
Debt Service	-	-	-	-	-	4,200,000	2,881,000	2,881,000
Capital	14,149,759	198,000	32,541,954	168,100	238,600	2,138,600	2,138,600	2,138,600
Total Expenditures	22,127,653	9,175,517	49,334,166	8,653,790	9,640,042	15,977,907	14,751,947	15,007,856
Annual Surplus/(Shortfall)	(4,108,304)	3,163,983	(754,451)	3,584,910	2,980,958	(2,867,294)	(1,254,001)	(1,105,680)
Ending Fund Balance	13,181,631	11,450,819	12,427,180	16,012,090	18,993,048	16,125,754	14,871,753	13,766,073

Assumptions

- Projected revenues include a 4% and 3% sewer service rate increase for 2013-14 and 2014-15 respectively. A maximum rate of up to 5% was approved by City Council in accordance with Prop 218 procedures, for residential, commercial and industrial sewer service 2010-11 through 2014-15.
- Assumes all other WPCP revenues remained relatively flat.
- 2015-16 reflects commencement of annual debt service for state revolving loan (SWRCB) debt reserve established in 2013-14.
- WPCP available Fund Balance was reduced by \$6,000,000 in 2011-12 from the loan to the General Fund for refinancing the CalPERS Public Safety Side Fund.



WATER POLLUTION CONTROL PLANT FUND

Expenditures By Division

	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
Operations:					
Collection System	\$ 1,098,546	\$ 1,074,946	\$ 1,155,014	\$ 1,133,956	\$ 1,154,991
Operations	5,382,082	6,915,529	5,836,167	5,811,397	5,907,798
East Bay Dischargers Authority	387,925	515,734	479,918	407,693	421,711
EBMUD	18,982	27,679	30,328	68,001	72,477
CIP Advance Planning	16,812	15,288	-	30,000	30,000
Sewer/Lift Station Replacement	23,918	14,787	59,000	54,500	54,500
WPCP Renewal & Replacement	89,099	55,217	122,000	391,500	374,000
WPCP Rehabilitation - Project Design	-	-	117,308	123,961	131,783
Total Operations Expenditures	7,017,364	8,619,180	7,799,735	8,021,008	8,147,260
Transfers	62,782	113,344	132,782	132,782	132,782
Total Operations Expenditures and Transfers	7,080,146	8,732,524	7,932,517	8,153,790	8,280,042
Capital Improvement Projects:					
Capital Projects	5,548,086	13,395,129	1,243,000	500,000	1,360,000
Construction In Progress	(6,709,000)	(12,328,147)	-	-	-
Total Capital Improvement Expenditures	(1,160,914)	1,066,982	1,243,000	500,000	1,360,000
Total Expenditures	\$ 5,919,232	\$ 9,799,506	\$ 9,175,517	\$ 8,653,790	\$ 9,640,042

Personnel Summary

	2010-11 Adopted	2011-12 Adopted	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
Full-Time:					
Administrative Analyst	0.10	0.10	0.10	0.10	0.10
Administrative Assistant II	0.30	0.30	0.30	0.30	0.30
Administrative Assistant III	1.65	1.15	1.15	1.20	1.20
Assistant Engineer	0.00	0.00	0.00	1.00	1.00
Asst Water Pollution Control Manager	1.00	1.00	1.00	1.00	1.00
Laboratory Supervisor	1.00	1.00	1.00	1.00	1.00
Laboratory Technician I	1.00	1.00	2.00	2.00	2.00
Laboratory Technician II	1.00	1.00	0.00	0.00	0.00
Maintenance Mechanic I	0.00	0.00	0.00	2.00	2.00
Maintenance Mechanic II	6.00	6.00	6.00	4.00	4.00
Plant Electrician II	1.00	1.00	1.00	1.00	1.00
Plant Maintenance Supervisor	1.00	1.00	1.00	1.00	1.00
Plant Maintenance Worker	1.00	1.00	1.00	1.00	1.00
Plant Operations Supervisor	1.00	1.00	1.00	1.00	1.00
Plant Operator I	5.00	5.00	2.00	3.00	3.00
Plant Operator II	0.00	0.00	3.00	3.00	3.00
Plant Operator Lead	5.00	5.00	5.00	4.00	4.00
Public Works Director	0.30	0.30	0.30	0.30	0.30
Street Maintenance Worker I	3.00	3.00	3.00	3.00	3.00
Street Maintenance Worker II	3.00	3.00	3.00	3.00	3.00
Street Supervisor	1.00	1.00	1.00	1.00	1.00
Water Pollution Control Manager	1.00	1.00	1.00	1.00	1.00
Total Full-Time	34.35	33.85	33.85	34.90	34.90
Part-time:					
Plant Operator I	0.00	0.00	0.00	0.48	0.48
Maintenance Aide	0.96	0.96	0.96	0.96	0.96
Total Part-Time	0.96	0.96	0.96	1.44	1.44
Total	35.31	34.81	34.81	36.34	36.34

ENVIRONMENTAL SERVICES FUND

The Environmental Services Enterprise Fund provides the funding for the Certified Unified Program Agency (CUPA), Wastewater Pretreatment, Storm Water and Contaminated Site Oversight. This fund also provides funding for oversight of the City’s refuse and recycling contract to ensure compliance with State waste diversion mandates.

Analysis

The Environmental Services Enterprise Funds activities are supported by service and permit fees and county funding. The fund faces an estimated annual shortfall of \$227,000 in 2012-13 that diminishes to a \$132,000 shortfall in 2017-18.

Environmental Services Fund 594	2011-12 Actual	2012-13 Adopted	2012-13 Estimated	2013-14 Projected	2014-15 Projected	2015-16 Projected	2016-17 Projected	2017-18 Projected
Beginning Fund Balance	1,382,718	1,204,549	1,511,053	1,283,848	1,120,796	999,409	878,255	748,677
Revenue								
Service Charges	352,356	324,375	327,400	334,400	340,400	347,208	354,152	361,235
Permits & Grants	692,923	489,000	546,810	506,000	512,000	517,900	523,918	530,056
Other Revenues/Interest/Transfers	305,599	353,617	348,417	142,282	142,282	150,025	150,025	150,025
Total Revenues	1,350,878	1,166,992	1,222,627	982,682	994,682	1,015,133	1,028,095	1,041,317
Expenditures								
Personnel	817,604	955,337	955,337	671,642	686,971	702,898	719,951	731,100
Non-Personnel	404,939	448,685	494,495	474,092	429,098	433,389	437,723	442,100
Total Expenditures	1,222,543	1,404,022	1,449,832	1,145,734	1,116,069	1,136,287	1,157,674	1,173,200
Annual Surplus/(Shortfall)	128,335	(237,030)	(227,205)	(163,052)	(121,387)	(121,154)	(129,579)	(131,883)
Ending Fund Balance	1,511,053	967,519	1,283,848	1,120,796	999,409	878,255	748,677	616,793

Assumptions

- Loss of approximately \$90,000 in County Mitigation annual revenue in 2012-13.
- Operating shortfall in 2012-13 through 2017-18.
- Revenue assumed to increase from 1.1% to 2% for the projected years.
- Storm Water Fund and General Fund transfers of \$134,000 per year and \$72,000 per year, respectively, discontinued beginning in 2013-14.



ENVIRONMENTAL SERVICES FUND

Expenditures By Division

	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
C.U.P.A.	\$ 283,757	\$ 234,300	\$ 339,726	\$ 355,256	\$ 362,652
Pretreatment	421,950	404,694	454,960	410,559	421,889
Storm Water	208,760	185,531	181,383	-	-
Recycling Program	81,085	133,279	109,941	150,939	117,539
Refuse Contract	65,150	69,704	99,285	-	23,700
Recycling - Measure D	268,787	190,913	208,727	218,980	180,289
Shell USD	3,656	4,122	10,000	10,000	10,000
Total Project Expenditures	\$ 1,333,145	\$ 1,222,543	\$ 1,404,022	\$ 1,145,734	\$ 1,116,069

Personnel Summary

	2010-11 Adopted	2011-12 Adopted	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
<u>Full-Time:</u>					
Administrative Analyst	0.60	0.60	0.55	0.45	0.45
Administrative Assistant II	0.20	0.20	0.20	0.20	0.20
Administrative Assistant III	0.20	0.20	0.20	0.00	0.00
Administrative Specialist III	1.00	1.00	1.00	0.50	0.50
Environmental Protection Specialist II	4.00	4.00	4.00	3.00	3.00
Environmental Supervisor	0.95	0.95	1.00	0.50	0.50
Planner III	0.00	0.00	0.00	0.00	0.00
Public Works Director	0.25	0.20	0.15	0.10	0.10
Sr. Building Inspector	0.03	0.00	0.00	0.00	0.00
Supervising Inspector	0.03	0.03	0.03	0.00	0.00
Total Full-Time	7.25	7.18	7.13	4.75	4.75
<u>Part-time:</u>					
Administrative Assistant II	0.48	0.48	0.48	0.48	0.48
Maintenance Aide	0.29	0.29	0.29	0.29	0.29
Total Part-Time	0.77	0.77	0.77	0.77	0.77
Total	8.02	7.95	7.90	5.52	5.52

SHORELINE ENTERPRISE FUND

The Shoreline Enterprise Fund provides the funding for the day-to-day operation and maintenance of the San Leandro Marina, the Monarch Bay Golf Club and the rest of the infrastructure in the San Leandro Recreational Shoreline Area. The Marina operations include 465 berths, guest docks, fuel dock and public boat launch ramp. The Monarch Bay Golf Club includes the 18-hole Tony Lema Course, the nine-hole Marina Golf Course, an all weather practice range, golf shop, and restaurant.

Analysis

The Shoreline Enterprise Fund revenues cannot support current operating expenses, and has relied on available fund balance in prior years to offset the annual shortfall. The deterioration of the fund balance is attributed to the significant costs for harbor dredging. The fund will be in deficit in 2016-17, and the annual shortfall grows to \$325,000 in 2017-18.

This fund deficit will be a liability to the General Fund Reserve until remedied. Almost 50% of the fund’s expenses are dedicated to debt service on the General Fund, and Boating and Waterways Department loans, so reducing expenses is limited. Staff is investigating the option of restructuring these loans to lessen the short-term burden on the fund.

Long-term balancing solutions rely on the Shoreline development. City Council established a citizen-based Shoreline Advisory Committee in 2011-12 to provide valuable community input on the shoreline development, and ultimately to attain financial sustainability. In October, 2012, the developer (Cal-Coast) and City staff presented the Shoreline Conceptual Master Plan with a proposed timeline and groundbreaking estimated for May 2016.

Shoreline Enterprise Fund 597	2011-12 Actual	2012-13 Adopted	2012-13 Estimated	2013-14 Projected	2014-15 Projected	2015-16 Projected	2016-17 Projected	2017-18 Projected
Beginning Fund Balance	(151,399)	(135,804)	41,187	209,900	177,708	362,613	86,953	(33,573)
Revenue								
Rents & Concessions	1,247,936	1,155,000	1,272,000	1,272,000	1,272,000	1,173,056	1,173,056	1,173,056
Berthing Fees	677,147	672,000	537,000	537,000	537,000	537,000	537,000	537,000
Transient Occupancy Tax	323,430	258,000	335,000	335,000	335,000	335,000	335,000	335,000
Other Revenues/Interest	44,230	44,800	68,036	94,800	94,800	99,300	99,300	99,300
Total Revenues	2,292,743	2,129,800	2,212,036	2,238,800	2,238,800	2,144,356	2,144,356	2,144,356
Expenditures								
Personnel	624,048	670,182	670,182	670,212	692,767	727,693	748,139	766,864
Non-Personnel/Transfers	1,476,109	1,445,660	1,373,141	1,600,780	1,361,128	1,692,322	1,516,743	1,702,265
Total Expenditures	2,100,157	2,115,842	2,043,323	2,270,992	2,053,895	2,420,016	2,264,883	2,469,129
Annual Surplus/(Shortfall)	192,586	13,958	168,713	(32,192)	184,905	(275,660)	(120,527)	(324,773)
Ending Fund Balance	41,187	(121,846)	209,900	177,708	362,613	86,953	(33,573)	(358,346)

Assumptions

- Fees for the berth rentals increased by CPI however rate increases are offset with a decreasing number of renters.
- Transient Occupancy Tax (TOT) and Rents and Concession revenues are also assumed to be increasing slightly in hopes that the economy rebounds.
- Interest only loan payments to General Fund from 2011-12 through 2016-17.



SHORELINE FUND

7.11

Expenditures By Category

	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
<u>Operations:</u>					
Golf Course Operations	\$ 140,418	\$ 133,589	\$ 119,794	\$ 119,049	\$ 120,534
Golf Course Debt Service	207,583	202,573	197,313	197,132	197,132
Golf Course - ACI Capital Improvements	-	-	93,310	244,619	-
Marina Operations	691,973	675,529	591,750	593,380	606,239
Shoreline Operations & Maintenance	641,564	522,712	625,970	622,422	635,599
SBA/Monarch Bay Promotion	22,039	27,509	25,000	25,000	25,000
CIP Advance Planning	3,951	9,223	-	2,500	2,500
Marina Debt Service	290,226	277,293	462,706	466,890	466,891
Total Operations Expenditures	\$1,997,754	\$1,848,428	\$2,115,843	\$2,270,992	\$2,053,895
Transfers	308,426	251,729	-	-	-
Total Operations Expenditures and Transfers	\$2,306,180	\$2,100,157	\$2,115,843	\$2,270,992	\$2,053,895
<u>Capital Improvement Projects:</u>					
Capital Projects	-	-	-	-	-
Construction in Progress	-	-	-	-	-
Total Capital Improvement Projects	-	-	-	-	-
Total Expenditures	\$2,306,180	\$2,100,157	\$2,115,843	\$2,270,992	\$2,053,895

Personnel Summary

	2010-11 Adopted	2011-12 Adopted	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
<u>Full-Time:</u>					
Administrative Analyst	1.00	1.00	1.00	1.00	1.00
Assistant Marina Supervisor	0.00	0.00	0.00	0.00	0.00
Facilities Open Space Manager	0.30	0.30	0.28	0.28	0.28
Facilities Maintenance Worker I	0.98	0.98	0.95	0.95	0.95
Maintenance Worker Entry	0.00	0.00	0.00	0.00	0.00
Park Maintenance Worker I	0.50	0.50	0.50	0.50	0.50
Park Maintenance Worker II	0.95	0.95	0.95	0.95	0.95
Park Supervisor	0.10	0.10	0.08	0.08	0.08
Public Works Director	0.15	0.15	0.10	0.10	0.10
Street Maintenance Worker II	0.00	0.00	0.00	0.00	0.00
Street Maintenance Worker III	0.95	0.95	0.95	0.95	0.95
Street Supervisor	0.00	0.00	0.00	0.00	0.00
Total Full-Time	4.93	4.93	4.81	4.81	4.81
<u>Part-time:</u>					
Administrative Assistant II	0.48	0.48	0.48	0.48	0.48
Maintenance Aide	1.44	1.44	0.96	0.96	0.96
Maintenance Assistant II	0.48	0.48	0.24	0.24	0.24
Maintenance Assistant III	0.48	0.48	0.46	0.48	0.48
Total Part-Time	2.88	2.88	2.14	2.16	2.16
Total	7.81	7.81	6.95	6.97	6.97

STORM WATER ENTERPRISE FUND

The Storm Water Enterprise Fund provides the funding for the maintenance and improvement of the City’s storm water drainage system to comply with State and Federal mandates that require cities and storm water agencies to reduce pollutants in storm water runoff. Operations in this fund include street debris removal, street sweeping, and graffiti abatement. Revenue to this fund is from the collection of fees charged to every owner of real property in the City of San Leandro and is collected through property taxes.

Analysis

The Storm Water Fund revenues are fee-supported and are capped at the 1996 levels by Proposition 218. Fee increases are not expected since it requires a 2/3 voter approval of San Leandro citizens, and therefore revenues remain flat. The fund is only able to partially support basic storm drain maintenance with no capital storm drain program allocations.

The fund maintains an operating shortfall of approximately \$74,000 in 2012-13 that eventually grows to \$140,000 in 2017-18.

Storm Water Fund 598	2011-12 Actual	2012-13 Adopted	2012-13 Estimated	2013-14 Projected	2014-15 Projected	2015-16 Projected	2016-17 Projected	2017-18 Projected
Beginning Fund Balance	264,556	241,857	290,573	216,443	167,782	83,008	(19,845)	(141,394)
Revenue								
Storm Water Service Fees	1,078,285	1,073,918	1,080,000	1,080,000	1,080,000	1,080,000	1,080,000	1,080,000
Interest Income	1,113	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Total Revenues	1,079,398	1,074,918	1,081,000	1,081,000	1,081,000	1,081,000	1,081,000	1,081,000
Expenditures								
Personnel	468,948	518,297	518,297	605,536	625,049	643,128	661,824	680,369
Non-Personnel/Transfers	584,433	636,833	636,833	524,125	540,725	540,725	540,725	540,725
Total Expenditures	1,053,381	1,155,130	1,155,130	1,129,661	1,165,774	1,183,853	1,202,550	1,221,094
Annual Surplus/(Shortfall)	26,017	(80,212)	(74,130)	(48,661)	(84,774)	(102,853)	(121,550)	(140,094)
Ending Fund Balance	290,573	161,645	216,443	167,782	83,008	(19,845)	(141,394)	(281,488)

Assumptions

- No revenue increases.
- Operating expenditures continue to increase due to benefit cost increases.
- Transfer to Environmental Services of \$134,000 per year discontinued in 2013-14.



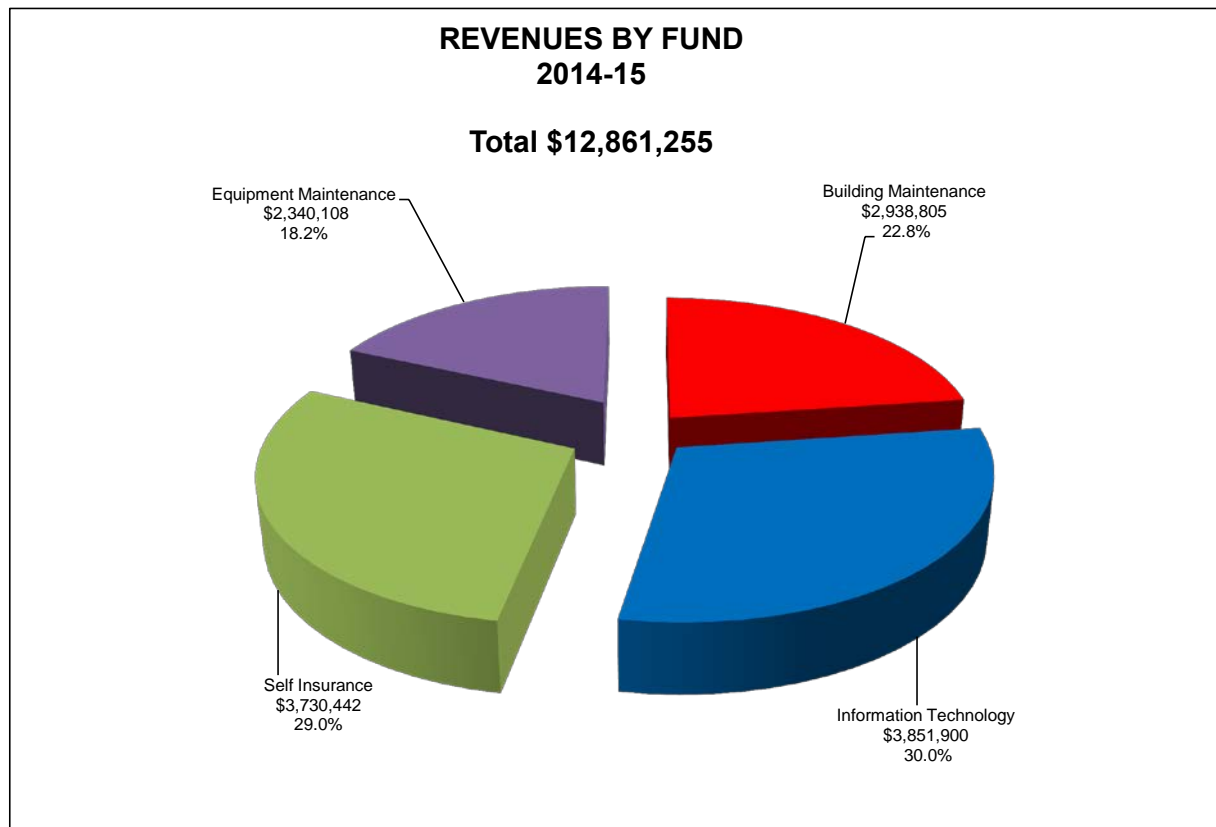
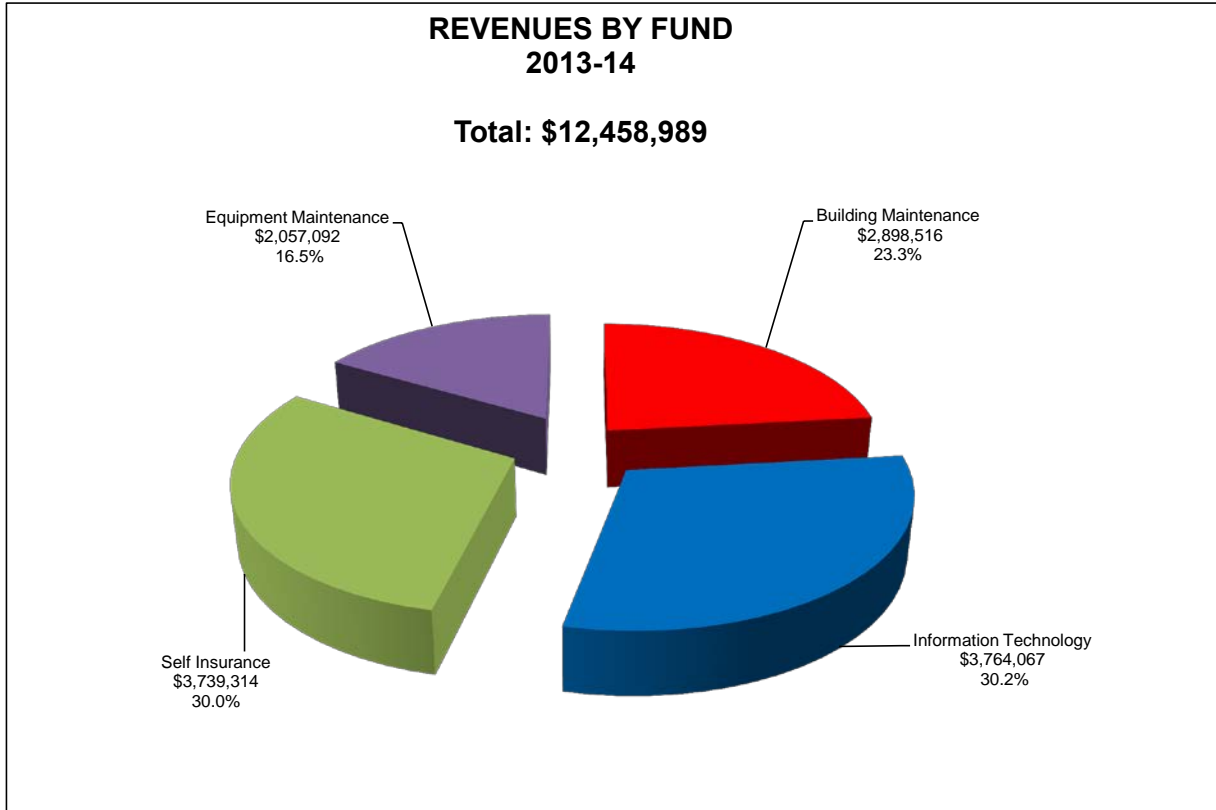
STORM WATER FUND

Expenditures By Category

	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
Storm Water Compliance Admin	\$ 216,791	\$ 225,270	\$ 248,500	\$ 330,252	\$ 333,142
Street Cleaning	627,813	694,729	772,630	799,409	832,632
Total Project Expenditures	\$ 844,604	\$ 919,999	\$ 1,021,130	\$ 1,129,661	\$ 1,165,774
Transfers	82,214	133,383	134,000	-	-
Total Expenditures	\$ 926,818	\$ 1,053,382	\$ 1,155,130	\$ 1,129,661	\$ 1,165,774

Personnel Summary

	2010-11 Adopted	2011-12 Adopted	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
<u>Full-Time:</u>					
Administrative Analyst	0.08	0.08	0.08	0.08	0.08
Environmental Supervisor	0.00	0.00	0.00	0.50	0.50
Public Works Director	0.05	0.05	0.05	0.05	0.05
Maintenance Worker - Entry	0.00	0.00	0.70	0.35	0.70
Street Maintenance Manager	0.20	0.20	0.00	0.00	0.00
Street Maintenance Worker I	2.70	2.70	2.00	2.00	2.00
Street Maintenance Worker II	2.00	2.00	2.00	2.00	2.00
Street Maintenance Worker III	0.23	0.23	0.23	0.48	0.23
Street Supervisor	0.10	0.10	0.10	0.10	0.10
Total Full-Time	5.35	5.35	5.15	5.56	5.65
<u>Part-Time:</u>					
Maintenance Aide	0.00	0.00	0.24	0.48	0.24
Total Part-Time	0.00	0.00	0.24	0.48	0.24
Total	5.35	5.35	5.39	6.04	5.89

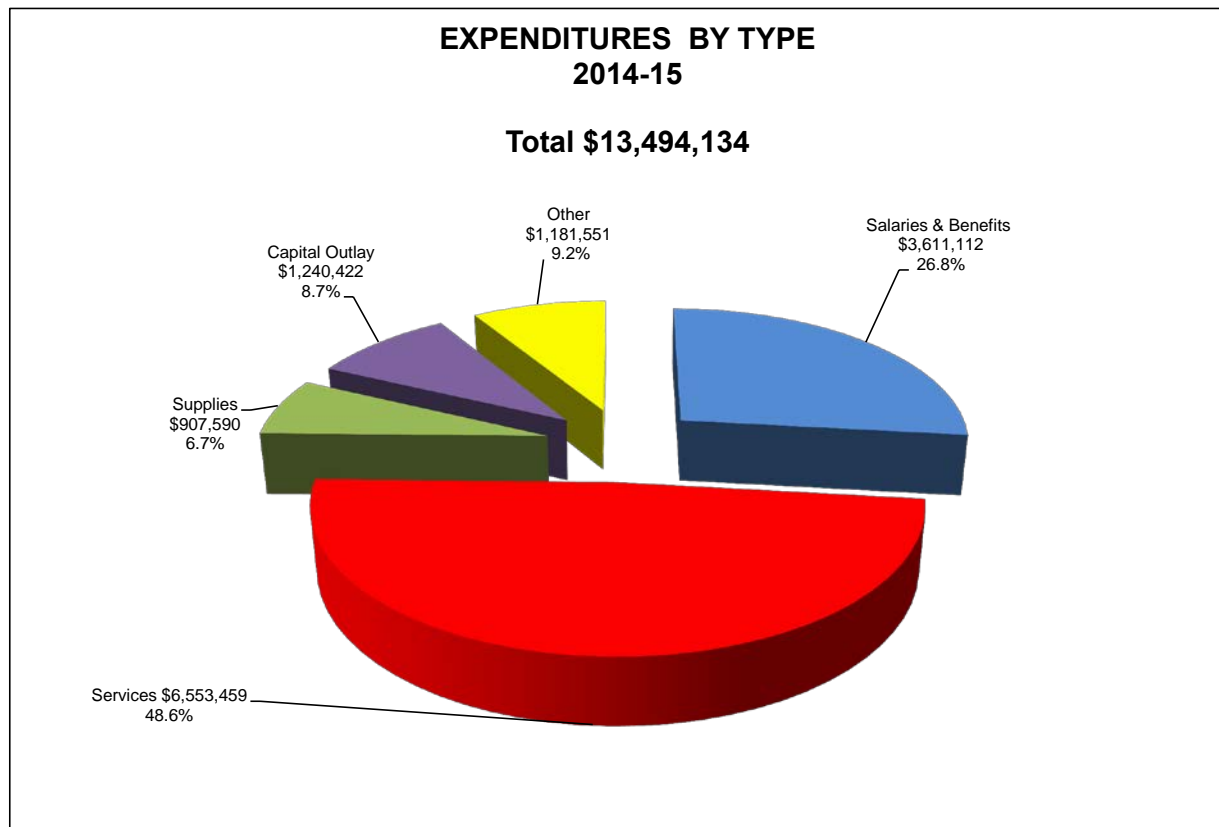
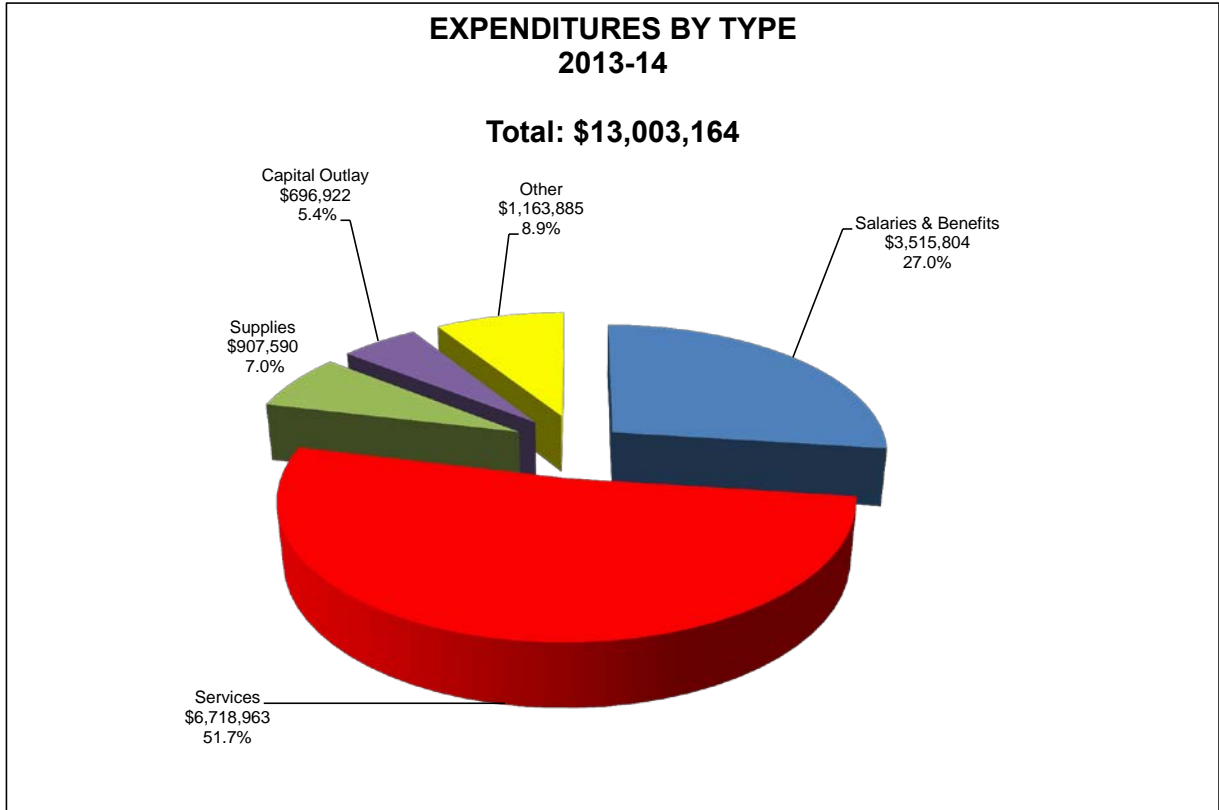


**SUMMARY OF INTERNAL SERVICE FUNDS
REVENUES BY CATEGORY**

Revenues by Category	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
Service Charges	\$ 9,909,288	\$ 10,317,875	\$ 11,507,991	\$ 12,219,473	\$ 12,618,739
Interest Income	66,500	75,957	83,039	57,516	57,516
Other	236,191	284,678	178,148	182,000	185,000
Total Operating Revenues	\$ 10,211,979	\$ 10,678,510	\$ 11,769,178	\$ 12,458,989	\$ 12,861,255
Transfers	1,550,000	-	-	-	-
Total Resources	\$ 11,761,979	\$ 10,678,510	\$ 11,769,178	\$ 12,458,989	\$ 12,861,255

**SUMMARY OF INTERNAL SERVICE FUNDS
REVENUES BY FUND**

Revenues by Fund	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
Building Maintenance	\$ 2,692,927	\$ 2,730,143	\$ 2,864,369	\$ 2,898,516	\$ 2,938,805
Information Technology	3,616,308	3,448,973	3,673,995	3,764,067	3,851,900
Self Insurance	2,384,209	2,930,096	3,499,939	3,739,314	3,730,442
Equipment Maintenance	1,518,535	1,569,298	1,730,875	2,057,092	2,340,108
Total Operating Revenues	\$ 10,211,979	\$ 10,678,510	\$ 11,769,178	\$ 12,458,989	\$ 12,861,255
Transfers	1,550,000	-	-	-	-
Total Resources	\$ 11,761,979	\$ 10,678,510	\$ 11,769,178	\$ 12,458,989	\$ 12,861,255



**SUMMARY OF INTERNAL SERVICE FUNDS
EXPENDITURES BY FUND**

Expenditures by Fund	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
Building Maintenance	\$ 2,588,839	\$ 2,635,003	\$ 2,864,369	\$ 3,456,020	\$ 3,286,805
Information Technology	3,768,743	3,878,682	3,673,995	3,763,281	3,851,900
Self Insurance	5,339,929	1,485,586	3,240,256	3,726,771	3,730,321
Equipment Maintenance	1,952,229	2,103,304	1,730,875	2,057,092	2,625,108
Total Operating Expenditures	\$ 13,649,740	\$ 10,102,575	\$ 11,509,495	\$ 13,003,164	\$ 13,494,134
Transfers	500,000	20,000	-	-	-
Total Expenditures	\$ 14,149,740	\$ 10,122,575	\$ 11,509,495	\$ 13,003,164	\$ 13,494,134

**SUMMARY OF INTERNAL SERVICE FUNDS
EXPENDITURES BY TYPE**

Expenditures by Type	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
Salaries & Benefits	\$ 3,130,730	\$ 3,246,088	\$ 3,507,189	\$ 3,515,804	\$ 3,611,112
Services	7,520,283	3,665,454	5,611,095	6,718,963	6,553,459
Supplies	745,262	862,514	825,590	907,590	907,590
Capital Outlay	1,227,549	1,259,412	450,532	696,922	1,240,422
Internal Service Charges	1,025,916	1,069,107	1,115,089	1,163,885	1,181,551
Other	-	-	-	-	-
Total Operating Expenditures	\$ 13,649,740	\$ 10,102,575	\$ 11,509,495	\$ 13,003,164	\$ 13,494,134
Transfers	500,000	20,000	-	-	-
Total Expenditures	\$ 14,149,740	\$ 10,122,575	\$ 11,509,495	\$ 13,003,164	\$ 13,494,134

BUILDING MAINTENANCE FUND

The Building Maintenance Division of the Public Works Department is responsible for the overall care and maintenance of all City structures, including five fire stations, the Marina Community Center, the Senior Community Center, Civic Center, Casa Peralta/History Museum, Public Works Service Center, the new Downtown Garage, Main Library and three outlying branch libraries, the Marina’s Harbor Master Office and outlying restrooms, the Water Pollution Control Plant, the Boys and Girls Club and pool, Farrelly Pool and the San Leandro Family Aquatics Center.

The Building Maintenance Division also provides routine general services to support City operations. These services include, but are not limited to: recurring and special event set-ups, opening and closing of City Hall, repair of smaller City buildings such as park restrooms, oversight of the City’s janitorial contract and other miscellaneous activities as required to support City departments.

Building Maintenance Fund 687	2011-12 Actual	2012-13 Adopted	2012-13 Estimated	2013-14 Projected	2014-15 Projected	2015-16 Projected	2016-17 Projected	2017-18 Projected
Beginning Fund Balance	1,233,024	834,211	1,288,164	1,187,780	630,276	282,276	282,276	282,276
Revenue								
Service Charges	2,719,281	2,850,289	2,850,289	2,884,976	2,925,265	3,181,297	3,223,935	3,254,904
Reimbursements	1,480	1,541	1,500	1,500	1,500	1,500	1,500	1,500
Interest Income/Transfers	(10,618)	12,539	552,540	12,040	12,040	9,900	9,900	9,900
Total Revenues	2,710,143	2,864,369	3,404,329	2,898,516	2,938,805	3,192,697	3,235,335	3,266,304
Expenditures								
Personnel	925,304	970,984	944,536	960,167	991,772	874,714	894,172	901,729
Non-Personnel	1,729,699	1,893,385	2,560,177	2,495,853	2,295,033	2,317,983	2,341,163	2,364,575
Total Expenditures	2,655,003	2,864,369	3,504,713	3,456,020	3,286,805	3,192,697	3,235,335	3,266,304
Annual Surplus/(Shortfall)	55,140	-	(100,384)	(557,504)	(348,000)	-	-	-
Ending Fund Balance	1,288,164	834,211	1,187,780	630,276	282,276	282,276	282,276	282,276



BUILDING MAINTENANCE FUND

Expenditures By Category

	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
Building Maintenance	\$ 2,361,305	\$ 2,443,476	\$ 2,590,134	\$ 2,606,021	\$ 2,645,095
Building Environmental Health	13,775	20,660	27,100	69,047	70,262
Facilities Capital Improvements	126,695	44,055	122,000	707,504	498,000
Pool Maintenance	87,064	126,812	125,135	73,448	73,448
Total Project Expenditures	\$ 2,588,839	\$ 2,635,003	\$ 2,864,369	\$ 3,456,020	\$ 3,286,805
Transfers	-	20,000	-	-	-
Total Expenditures	\$ 2,588,839	\$ 2,655,003	\$ 2,864,369	\$ 3,456,020	\$ 3,286,805

Personnel Summary

	2010-11 Adopted	2011-12 Adopted	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
<u>Full-Time:</u>					
Administrative Analyst	0.05	0.05	0.05	0.05	0.05
Administrative Assistant II	0.10	0.10	0.10	0.10	0.10
Administrative Assistant III	0.25	0.25	0.25	0.30	0.30
Building Supervisor	1.00	1.00	1.00	1.00	1.00
Electrician	0.00	0.00	0.00	0.00	0.00
Facilities and Open Space Manager	0.43	0.43	0.43	0.43	0.43
Facilities Maintenance Worker I	4.00	4.00	4.00	4.00	4.00
Facilities Maintenance Worker II	0.00	0.00	0.00	0.00	0.00
HVAC Mechanic	1.00	1.00	1.00	1.00	1.00
Maintenance Worker Entry	1.00	1.00	1.00	1.00	1.00
Park Maintenance Worker I	0.00	0.00	0.00	0.00	0.00
Public Works Director	0.10	0.10	0.10	0.10	0.10
Supply Maintenance Worker	1.00	1.00	1.00	1.00	1.00
Total Full-Time	8.93	8.93	8.93	8.98	8.98
<u>Part-time:</u>					
Facilities Maintenance Worker I	0.96	0.48	0.48	0.00	0.00
Total Part-Time	0.96	0.48	0.48	0.00	0.00
Total	9.89	9.41	9.41	8.98	8.98

INFORMATION TECHNOLOGY FUND

The Information Technology Division provides implementation and ongoing support for information management systems and services to all City departments. The division is responsible for the design, coordination and maintenance of all information technology systems, including the network, servers, desktops, applications and telecommunications. Services also include employee technical training and development, graphic design and the implementation and maintenance of Geographic Information Systems (GIS).

The division is also responsible for providing central services such as photocopying and printing services, mail preparation and processing and internal delivery services to City departments.

Information Technology Fund 688	2011-12 Actual	2012-13 Adopted	2012-13 Estimated	2013-14 Projected	2014-15 Projected	2015-16 Projected	2016-17 Projected	2017-18 Projected
Beginning Fund Balance	1,726,349	1,104,766	1,296,640	1,049,098	1,049,884	1,049,884	1,049,884	1,049,884
Revenue								
Service Charges	3,441,147	3,666,495	3,643,851	3,756,567	3,844,400	3,894,967	3,959,496	4,011,448
Other Revenues/Interest	7,826	7,500	7,500	7,500	7,500	8,302	8,302	8,302
Total Revenues	3,448,973	3,673,995	3,651,351	3,764,067	3,851,900	3,903,269	3,967,798	4,019,750
Expenditures								
Personnel	1,647,086	1,752,336	1,752,336	1,780,162	1,822,920	1,856,189	1,902,435	1,935,923
Non-Personnel	2,118,808	1,712,737	1,761,193	1,764,197	1,810,058	1,828,159	1,846,440	1,864,905
Capital	112,788	208,922	385,364	218,922	218,922	218,922	218,922	218,922
Total Expenditures	3,878,682	3,673,995	3,898,893	3,763,281	3,851,900	3,903,269	3,967,798	4,019,750
Annual Surplus/(Shortfall)	(429,709)	-	(247,542)	786	-	-	-	-
Ending Fund Balance	1,296,640	1,104,766	1,049,098	1,049,884	1,049,884	1,049,884	1,049,884	1,049,884



INFORMATION TECHNOLOGY FUND

Expenditures By Category

	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
Telephone/Computer Services	\$ 3,218,355	\$ 3,368,031	\$ 3,083,224	\$ 3,177,064	\$ 3,257,969
Central Services	462,904	486,843	590,771	586,217	593,931
Recreation System	11,946	9,257	-	-	-
Building Regulations	-	-	-	-	-
Telephone Replacement	32,363	-	-	-	-
CAD/RMS Replacement	-	-	-	-	-
Information Systems Equipment	43,175	14,551	-	-	-
Eden System	-	-	-	-	-
Total Project Expenditures	\$ 3,768,743	\$ 3,878,682	\$ 3,673,995	\$ 3,763,281	\$ 3,851,900
Transfers	-	-	-	-	-
Total Expenditures	\$ 3,768,743	\$ 3,878,682	\$ 3,673,995	\$ 3,763,281	\$ 3,851,900

Personnel Summary

	2010-11 Adopted	2011-12 Adopted	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
<u>Full-Time:</u>					
Information Systems Manager	1.00	1.00	1.00	1.00	1.00
Asst. Information Systems Manager	1.00	1.00	1.00	1.00	1.00
Administrative Assistant I	0.50	0.00	0.00	0.00	0.00
Administrative Assistant II	2.00	2.00	2.00	2.00	2.00
Graphic Supervisor	1.00	1.00	1.00	1.00	1.00
Information Application Specialist	1.50	2.00	2.00	2.00	2.00
Information Services Specialist	3.50	3.00	3.00	3.00	3.00
Systems analyst	3.00	3.00	3.00	3.00	3.00
Total Full-Time	13.50	13.00	13.00	13.00	13.00
Total	13.50	13.00	13.00	13.00	13.00

SELF INSURANCE FUND

The Self Insurance Fund is responsible for five major areas to protect the City’s risk exposure: Workers’ Compensation, Unemployment Insurance, General Liability, Insurance coverage and Risk Management.

The Human Resource division is responsible for the administration of the Workers’ Compensation and Unemployment Insurance programs. The City of San Leandro is a member of Local Agency Workers’ Compensation Excess Joint Powers Authority (LAWCX) and uses a Third Party Administrator (TPA) to adjudicate workers’ compensation claims. The self-insured retention is \$250,000 per claim. These activities relate to the processing of employees’ industrial injury claims, payment to the State Employment Development Department for unemployment insurance benefits for eligible employees and for the development and implementation of an Injury and Illness Prevention Program (IIPP) required by Cal-OSHA safety training.

The Finance Department is responsible for the administration of the General Liability program, Insurance coverage function and Risk Management services. The City of San Leandro is a member of the California Joint Powers Risk Management Authority (CJPRMA). The City maintains insurance through CJPRMA for General Liability coverage, Property, Boiler and Machinery and Auto Coverage. The City’s Self Insured Retention (SIR) amount is \$500,000 per claim (effective July 1, 2012) with CJPRMA providing excess coverage of up to \$40 million.

The Self Insurance fund balance is established using the annual actuarial report for anticipated losses relating to workers’ compensation and general liability claims.

	2011-12	2012-13	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Self Insurance Fund 689	Actual	Adopted	Estimated	Projected	Projected	Projected	Projected	Projected
Beginning Fund Balance	6,780,807	(195,235)	8,225,317	6,504,125	6,516,668	6,516,789	6,516,789	6,516,789
Revenue								
Service Charges	2,624,388	3,293,939	3,293,939	3,557,314	3,548,442	3,314,012	3,352,014	3,388,171
Other Revenues/Interest Income	305,708	206,000	182,000	182,000	182,000	206,000	206,000	206,000
Transfers from General Fund *	-	-	400,000	-	-	-	-	-
Total Revenues	2,930,096	3,499,939	3,875,939	3,739,314	3,730,442	3,520,012	3,558,014	3,594,171
Expenditures								
Personnel	168,510	215,857	215,857	200,654	204,325	208,756	213,646	216,359
Non-Personnel **	1,317,076	3,024,399	5,381,274	3,526,117	3,525,996	3,311,256	3,344,369	3,377,812
Total Expenditures	1,485,586	3,240,256	5,597,131	3,726,771	3,730,321	3,520,012	3,558,014	3,594,171
Annual Surplus/(Shortfall)	1,444,510	259,683	(1,721,192)	12,543	121	-	-	-
Ending Fund Balance	8,225,317	64,448	6,504,125	6,516,668	6,516,789	6,516,789	6,516,789	6,516,789

* Transfers from the General Fund to the Self Insurance Fund for budget balancing purposes.

** Non-personnel expenses include payment to the Other Post Employment Benefit (OPEB) trust account to fund this benefit liability:

- 2008-09 = \$500,000
- 2009-10 = \$500,000
- 2010-11 = \$500,000
- 2011-12 = \$250,000
- 2012-13 = \$250,000
- 2013-14 = \$750,000
- 2014-15 = \$750,000
- 2015-16 = \$500,000 (and each year thereafter)



SELF INSURANCE FUND

Expenditures By Category

	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
Administration	\$ 222,864	\$ 476,750	\$ 264,850	\$ 281,134	\$ 284,238
Worker's Compensation Insurance	1,882,719	739,683	1,076,306	1,046,437	1,046,883
Unemployment Insurance	102,793	103,663	120,700	120,700	120,700
Liability/Fire Insurance	3,131,553	165,490	1,528,400	1,528,500	1,528,500
OPEB	-	-	250,000	750,000	750,000
Total Project Expenditures	\$ 5,339,929	\$ 1,485,586	\$ 3,240,256	\$ 3,726,771	\$ 3,730,321
Transfers	500,000	500,000	-	-	-
Total Expenditures	\$ 5,839,929	\$ 1,985,586	\$ 3,240,256	\$ 3,726,771	\$ 3,730,321

Personnel Summary

	2010-11 Adopted	2011-12 Adopted	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
<u>Full-Time:</u>					
Administrative Assistant III	0.15	0.15	0.15	0.15	0.15
Budget and Compliance Manager	0.20	0.20	0.20	0.20	0.20
Finance Director	0.15	0.15	0.15	0.15	0.15
Total Full-Time	0.50	0.50	0.50	0.50	0.50
<u>Part-time:</u>					
Accountant I	0.07	0.07	0.07	0.07	0.07
Administrative Assistant II	0.77	0.77	0.75	0.38	0.38
Administrative Specialist III	0.75	0.75	0.75	0.75	0.75
Total Part-Time	1.59	1.59	1.57	1.20	1.20
Total	2.09	2.09	2.07	1.70	1.70

EQUIPMENT MAINTENANCE FUND

The Equipment Maintenance Fund is responsible for the repair and replacement of the municipal fleet and equipment. The division ensures that vehicles and equipment operate efficiently to provide the maximum safety to both the operator and the public. The goal is to maintain the reliability of equipment, reduce the need to overhaul major components and manage the cost of operating the fleet.

Equipment Maintenance Fund 690	2011-12 Actual	2012-13 Adopted	2012-13 Estimated	2013-14 Projected	2014-15 Projected	2015-16 Projected	2016-17 Projected	2017-18 Projected
Beginning Fund Balance	1,563,852	1,057,228	1,029,846	989,246	989,246	704,246	704,246	704,246
Revenue								
Service Charges	1,531,579	1,688,727	1,722,626	2,019,116	2,299,132	2,388,560	2,614,613	2,438,119
Other Revenues/Interest	37,719	42,148	34,048	37,976	40,976	42,500	42,500	42,500
Total Revenues	1,569,298	1,730,875	1,756,674	2,057,092	2,340,108	2,431,060	2,657,113	2,480,619
Expenditures								
Personnel	525,187	568,012	568,012	574,821	592,095	609,432	625,268	638,457
Non-Personnel	959,303	921,253	961,253	1,004,271	1,011,513	1,021,628	1,031,844	1,042,163
Capital	618,814	241,610	268,009	478,000	1,021,500	800,000	1,000,000	800,000
Total Expenditures	2,103,304	1,730,875	1,797,274	2,057,092	2,625,108	2,431,060	2,657,113	2,480,619
Annual Surplus/(Shortfall)	(534,006)	-	(40,600)	-	(285,000)	-	-	-
Ending Fund Balance	1,029,846	1,057,228	989,246	989,246	704,246	704,246	704,246	704,246



EQUIPMENT MAINTENANCE FUND

Expenditures By Category

	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
City Garage	\$ 1,952,229	\$ 2,103,304	\$ 1,730,875	\$ 2,057,092	\$ 2,625,108
Total Project Expenditures	\$ 1,952,229	\$ 2,103,304	\$ 1,730,875	\$ 2,057,092	\$ 2,625,108
Transfers	-	-	-	-	-
Total Expenditures	\$ 1,952,229	\$ 2,103,304	\$ 1,730,875	\$ 2,057,092	\$ 2,625,108

Personnel Summary

	2010-11 Adopted	2011-12 Adopted	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
<u>Full-Time:</u>					
Administrative Analyst	0.03	0.03	0.03	0.03	0.03
Administrative Assistant II	0.30	0.30	0.30	0.30	0.30
Equipment Mechanic	2.00	2.00	2.00	2.00	2.00
Equipment Mechanic-Lead	1.00	1.00	1.00	1.00	1.00
Equipment Service Aide	0.00	0.00	0.00	0.00	0.00
Equipment Service Technician	0.00	0.00	0.00	0.00	0.00
Facilities and Open Space Manager	0.05	0.05	0.05	0.05	0.05
Fleet Supervisor	1.00	1.00	1.00	1.00	1.00
Public Works Director	0.10	0.10	0.10	0.10	0.10
Total Full-Time	4.48	4.48	4.48	4.48	4.48
<u>Part-time:</u>					
Equipment Service Aide	0.48	0.00	0.00	0.00	0.00
Maintenance Aide	0.48	0.48	0.48	0.48	0.48
Total Part-Time	0.96	0.48	0.48	0.48	0.48
Total	5.43	4.95	4.95	4.95	4.95



INTRODUCTION

The City of San Leandro serves as the Successor Agency to the Redevelopment Agency and is charged with winding down the affairs of the former Agency and overseeing the payment of enforceable obligations, such as debt service on bonds and contractual obligations. This section provides a brief overview of the enforceable obligation and administrative costs related to the three former redevelopment project areas: the Plaza Project Area, the Joint Project Area, and the West San Leandro/MacArthur Boulevard Project Area, as well as the Low/Moderate Housing and Successor Agency Debt Service funds. The revenues, expenditures and staff authorized to support these projects are also included in this section displayed as charts and tables. Funding for payment of enforceable obligations and the Successor Agency's administrative allowance will be paid using bi-annual remittances from the County of Alameda via the Redevelopment Property Tax Trust Fund. All fund balances are projected to be zero; therefore five-year forecasts are not included for this fund.





OVERVIEW

On June 29, 2011, Assembly Bill x1 26 was passed by the California State Legislature adding several sections to the California Community Redevelopment Law, Health and Safety Code Section 33000 et seq. (“CRL”). This bill mandated the dissolution of all Redevelopment Agencies in California as of February 1, 2012 by the California Supreme Court.

On January 9, 2012, the City Council affirmed its decision to serve as the Successor Agency for the Redevelopment Agency and to retain the Agency’s housing assets and functions. The Successor Agency is empowered to wind down the affairs of the Redevelopment Agency, subject to review and approval of a local Oversight Board and the State of California. Under AB x1 26, the City, acting as the Successor Agency, is obligated to prepare a Recognized Obligation Payment Schedule (ROPS) every six months for as long as there are enforceable obligations of the former Redevelopment Agency. The City, as Successor Agency, can only pay obligations that are listed on the ROPS. Enforceable obligations are defined as bonds, loans, payments to federal or state government, pension, unemployment payments, judgments, settlements, contracts and any legally binding and enforceable contracts.

The Successor Agency remains responsible for the four redevelopment project area obligations and debt; they are the Plaza Project Area Fund, the Joint Project Area Fund, the West San Leandro/MacArthur Project Area Fund and the Low/Moderate Housing Fund.

PLAZA PROJECT AREA

The Successor Agency provides obligated funding for enforceable obligations related to the former Plaza Redevelopment Project Area. The Plaza Project Area was formed in 1960 and was the City’s oldest project area. Enforceable obligations for this project area include Tax Allocation Bonds issued in 2002, some costs related to the reconstruction of the downtown parking garage, and some contractual obligations related to maintenance and security in Downtown San Leandro

JOINT PROJECT AREA

The Successor Agency provides obligated funding for enforceable obligations related to the former City of San Leandro – Alameda County (Joint) Redevelopment Project Area. The Joint Project Area was a cooperative between the Alameda County and San Leandro Redevelopment Agencies and each agency maintained separate control over the planning and implementation of projects. The Successor Agency’s responsibilities only cover enforceable obligations related to activities within the City of San Leandro.



Alameda County has formed a separate Successor Agency to handle obligations related to project in unincorporated Alameda County. Enforceable obligations for this project area include Tax Allocation Bonds issued in 2008, Certificates of Participation issued in 2001, reconstruction of the downtown garage, and several contractual agreements.

WEST SAN LEANDRO/MACARTHUR BOULEVARD PROJECT AREA

The Successor Agency provides obligated funding for enforceable obligations related to the former West San Leandro/MacArthur Boulevard Redevelopment Project Area. The West San Leandro Project Area included the City's industrial area, as well as a portion of MacArthur Boulevard. Enforceable obligations for this project area include only the Tax Allocation Bonds issued in 2004 although costs related to some capital improvements will be due in future years.

LOW/MODERATE HOUSING FUND

The Low/Moderate Housing Fund provided the funding for lower income housing and neighborhood improvement assistance programs in all project areas. Consistent with California State law, 20 percent of all tax increment revenue received by the Redevelopment Agency was formerly set-aside to support affordable housing programs. While the affordable housing requirements related to State redevelopment law have also been eliminated for new projects or activities as of February 1, 2012, there are outstanding enforceable obligations associated with the Low/Moderate Housing Fund which include funding commitments related to affordable housing developments by the nonprofits Mercy Housing and BRIDGE Housing Corporation (via Alameda Housing Associates) and the City will assume as the successor agency.

REDEVELOPMENT OBLIGATION RETIREMENT FUND

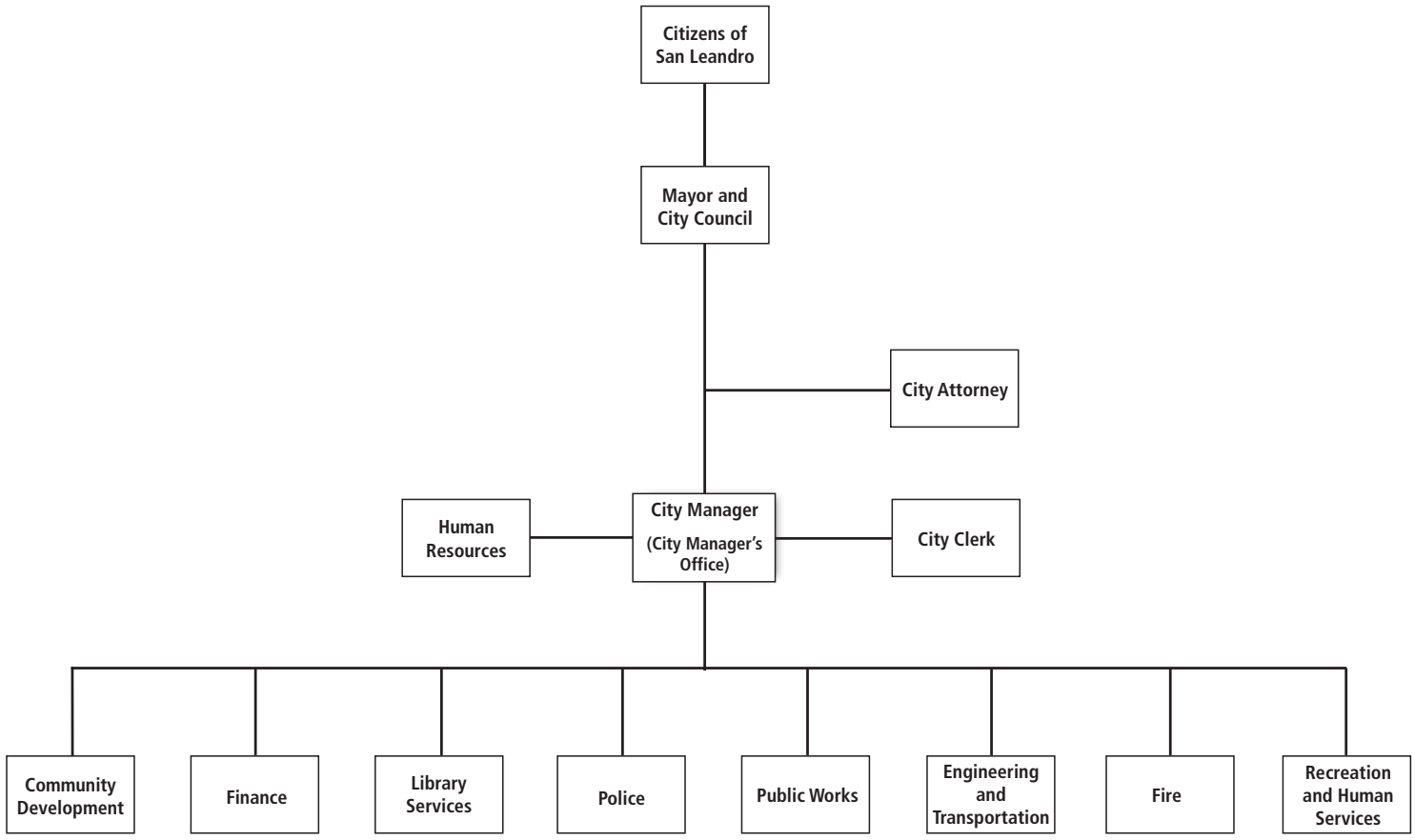
This fund functions as the debt service fund for all of the former Redevelopment Agency funds. Operational costs are not budgeted in this fund.



**SUCCESSOR AGENCY TO THE REDEVELOPMENT AGENCY
SUMMARY OF OBLIGATIONS**

	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
<u>Administration</u>					
Salaries & Benefits	\$ -	\$ 250,000	\$ 220,004	\$ 233,370	\$ 242,132
Services	-	-	30,000	16,630	7,868
Total Administration Expenditures	-	250,000	250,004	250,000	250,000
<u>Retirement Obligations</u>					
Urban Analytics - Continuing Disclosure	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ 15,000
Pacific Coast Farmer's Market	-	-	8,600	-	-
Enhanced Security - Morea	-	67,747	66,000	72,000	75,000
Certificates of Participation	-	88,996	344,422	291,174	272,790
Broadband Strategy	-	15,375	-	-	-
Tax Allocation Bonds	-	1,448,869	3,850,489	4,175,566	3,838,706
Bayfair Mall	-	250,000	200,000	-	-
SLUSD 9th Grade Campus	-	327,072	327,072	327,072	327,072
Owner Participation Agreements - Auto Mall	-	-	95,000	-	-
Plaza Cam/Other Maintenance	-	30,370	37,000	-	-
Chamber Lease & Property Taxes	-	11,600	37,300	-	-
HUD Section 108 Loan	-	-	171,713	73,232	72,243
The Alameda	-	-	260,000	-	-
Bridge Housing	-	10,395	-	-	-
Casa Verde Operating Agreement	-	-	97,788	104,350	111,254
Termination Pay Off	-	146,138	-	-	-
King Settlement	-	-	-	2,000,000	1,500,000
General Fund Loan Repayments	-	-	173,477	-	-
Legal Fees - Unwinding	-	100,751	-	23,370	32,132
Total Retirement Obligation Expenditures	\$ -	\$ 2,497,313	\$ 5,683,861	\$ 7,081,764	\$ 6,244,197
Total Expenditures	\$ -	\$ 2,747,313	\$ 5,933,865	\$ 7,331,764	\$ 6,494,197







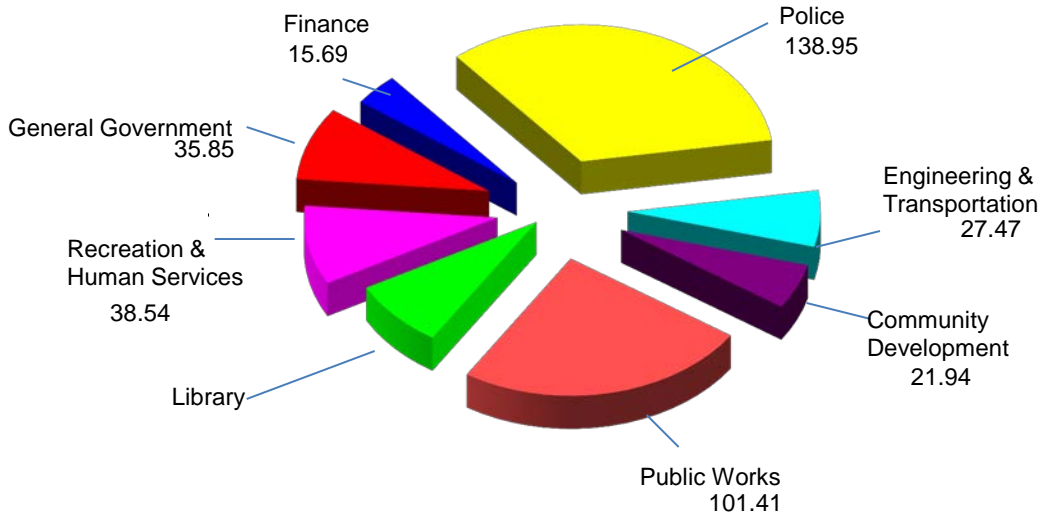
INTRODUCTION

The Staffing section provides charts and tables associated with personnel authorized both historically and requested for the new fiscal years 2013-14 and 2014-15. This section also includes the dollars associated with salaries and benefits of the City staff requirements. The first part of the section captures all funds full-time equivalents and personnel costs. The last part of this section captures general fund full-time equivalents and personnel costs.





ALL FUNDS PERSONNEL SUMMARY 2013-14 and 2014-15 Total: 413.09 (F.T.E.)



Numbers shown represent full-time equivalent (F.T.E.) positions.

For fiscal years 2013-14 and 2014-15, 413.09 full-time equivalent positions are proposed. This includes 344.00 full-time positions and 69.09 part-time positions. The graph above shows the number of positions by department. The table below provides further detail regarding the full-time and part-time position breakdown by department.

	2010-11 Adopted			2011-12 Adopted			2012-13 Adopted			2013-14 Proposed			2014-15 Proposed		
	Full-Time	Part-Time	Total	Full-Time	Part-Time	Total	Full-Time	Part-Time	Total	Full-Time	Part-Time	Total	Full-Time	Part-Time	Total
General Government	32.50	1.90	34.40	32.00	1.90	33.90	33.00	1.53	34.53	35.00	0.85	35.85	35.00	0.85	35.85
Finance	13.07	1.73	14.80	13.00	1.98	14.98	13.00	1.98	14.98	13.00	2.69	15.69	13.00	2.69	15.69
Police	129.00	4.15	133.15	133.00	3.48	136.48	132.00	4.40	136.40	133.00	5.95	138.95	133.00	5.95	138.95
Engineering & Transportation	23.00	1.55	24.55	23.00	1.55	24.55	24.00	3.47	27.47	24.00	3.47	27.47	24.00	3.47	27.47
Community Development *	17.76	0.46	18.22	18.14	0.46	18.60	19.66	0.19	19.85	21.00	0.94	21.94	21.00	0.94	21.94
Public Works	93.45	10.19	103.64	93.45	9.35	102.80	92.00	9.93	101.93	91.00	10.41	101.41	91.00	10.41	101.41
Library Services	15.50	17.17	32.67	16.00	17.17	33.17	16.00	17.16	33.16	17.00	16.24	33.24	17.00	16.24	33.24
Recreation & Human Svcs.	10.00	24.77	34.77	10.00	25.81	35.81	10.00	26.79	36.79	10.00	28.54	38.54	10.00	28.54	38.54
Other Agencies *	8.79	0.46	9.25	8.41	0.46	8.87	1.34	0.00	1.34	0.00	0.00	0.00	0.00	0.00	0.00
Total Work Force	343.07	62.38	405.45	347.00	62.16	409.16	341.00	65.45	406.45	344.00	69.09	413.09	344.00	69.09	413.09

* Community Development is primarily responsible for Other Agencies staffing and with the dissolution of the RDA, total staffing (Community Development + RDA) is reduced by 6.28 FTEs.



ALL FUNDS SUMMARY OF POSITIONS BY DEPARTMENT

	2010-11 Adopted	2011-12 Adopted	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
General Government					
City Council					
Administrative Assistant III	1.00	1.00	1.00	1.00	1.00
City Council	6.00	6.00	6.00	6.00	6.00
Mayor	1.00	1.00	1.00	1.00	1.00
Total City Council	8.00	8.00	8.00	8.00	8.00
City Manager Office					
Administrative Analyst II	1.00	1.00	0.00	0.00	0.00
Administrative Analyst I	0.00	0.00	1.00	1.00	1.00
Administrative Assistant I	0.50	0.00	0.00	0.00	0.00
Administrative Assistant II	2.00	1.00	1.00	2.00	2.00
Administrative Specialist II	1.00	1.00	1.00	1.00	1.00
Assistant City Manager	1.00	1.00	1.00	1.00	1.00
Assistant To The City Manager	0.75	0.75	0.75	1.00	1.00
Assistant Information Services Manager	1.00	1.00	1.00	1.00	1.00
Chief Innovation Officer	0.00	0.00	0.00	1.00	1.00
City Clerk	1.00	1.00	1.00	1.00	1.00
City Manager	1.00	1.00	1.00	1.00	1.00
Deputy City Clerk	1.00	1.00	1.00	1.00	1.00
Administrative Assistant III	1.00	2.00	2.00	1.00	1.00
Human Resources Analyst	1.00	1.00	1.00	1.00	1.00
Human Resources Director	0.00	0.00	0.00	0.00	0.00
Human Resources Manager	0.00	0.00	1.00	1.00	1.00
Human Resources Technician	2.00	2.00	2.00	2.00	2.00
Senior Human Resources Analyst	1.00	1.00	1.00	1.00	1.00
Graphics Supervisor	1.00	1.00	1.00	1.00	1.00
Information Services Manager	1.00	1.00	1.00	1.00	1.00
Information Services Specialist	3.50	3.00	3.00	3.00	3.00
Information Systems Application Specialist	1.50	2.00	2.00	2.00	2.00
Information Systems Analyst	3.00	3.00	3.00	3.00	3.00
Total Full Time	25.25	24.75	25.75	27.00	27.00
Office Assistant III	0.00	0.00	0.00	0.48	0.48
Administrative Assistant II	1.15	1.15	0.78	0.38	0.38
Total Part Time	1.15	1.15	0.78	0.85	0.85
Total City Manager Office	26.40	25.90	26.53	27.85	27.85
Total General Government	34.40	33.90	34.53	35.85	35.85

ALL FUNDS SUMMARY OF POSITIONS BY DEPARTMENT

	2010-11 Adopted	2011-12 Adopted	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
Finance					
Account Clerk	2.00	2.00	2.00	2.00	2.00
Accountant I	1.00	1.00	1.00	1.00	1.00
Accountant II	1.00	1.00	1.00	1.00	1.00
Administrative Assistant III	1.00	1.00	1.00	1.00	1.00
Administrative Specialist III	1.00	1.00	1.00	1.00	1.00
Budget & Compliance Manager	1.00	1.00	1.00	1.00	1.00
Deputy Finance Director	1.00	1.00	1.00	1.00	1.00
Finance Director	0.57	1.00	1.00	1.00	1.00
Financial Supervisor	0.50	0.00	0.00	0.00	0.00
Senior Account Clerk	4.00	4.00	4.00	4.00	4.00
Total Full Time	13.07	13.00	13.00	13.00	13.00
Accountant I	0.48	0.48	0.48	0.48	0.48
Account Clerk	0.00	0.00	0.00	0.75	0.75
Temporary Staff	0.25	0.25	0.25	0.71	0.71
Administrative Assistant II	0.25	0.50	0.50	0.00	0.00
Administrative Specialist III	0.75	0.75	0.75	0.75	0.75
Total Part Time	1.73	1.98	1.98	2.69	2.69
Total Finance Department	14.80	14.98	14.98	15.69	15.69
Community Development					
Administrative Assistant I	0.50	1.00	1.00	1.00	1.00
Administrative Assistant II	2.44	2.44	2.00	2.00	2.00
Administrative Assistant III	1.00	0.00	0.00	0.00	0.00
Associate Engineer	1.00	1.00	1.00	1.00	1.00
Building Inspector	2.00	2.00	2.00	2.00	2.00
Business Development Manager	0.00	0.00	0.33	1.00	1.00
Chief Building Official	1.00	1.00	1.00	1.00	1.00
Community Development Director	0.60	0.60	1.00	1.00	1.00
Planning and Housing Manager	0.17	0.47	1.00	1.00	1.00
Permits Center Coordinator	1.00	1.00	1.00	1.00	1.00
Permits Clerk	1.50	2.00	2.00	2.00	2.00
Permits Technician	1.00	1.00	1.00	1.00	1.00
Planning Manager	0.00	0.00	0.00	0.00	0.00
Project Specialist I	2.40	2.40	2.00	1.00	1.00
Project Specialist II	0.15	0.23	0.33	2.00	2.00
Senior Project Specialist	1.00	1.00	2.00	2.00	2.00
Senior Engineer	1.00	1.00	1.00	1.00	1.00
Supervising Bldg Inspector	1.00	1.00	1.00	1.00	1.00
Total Full Time	17.76	18.14	19.66	21.00	21.00
Administrative Assistant I	0.00	0.00	0.00	0.48	0.48
Senior Project Inspector	0.00	0.00	0.00	0.46	0.46
Temporary Staff	0.46	0.46	0.19	0.00	0.00
Total Part Time	0.46	0.46	0.19	0.94	0.94
Total Community Development	18.22	18.60	19.85	21.94	21.94

ALL FUNDS SUMMARY OF POSITIONS BY DEPARTMENT

	2010-11 Adopted	2011-12 Adopted	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
Engineering and Transportation					
Administrative Analyst I	1.00	1.00	1.00	1.00	1.00
Administrative Assistant II	2.00	2.00	2.00	2.00	2.00
Administrative Assistant III	1.00	1.00	1.00	1.00	1.00
Assistant Engineer	0.00	0.00	1.00	3.00	3.00
Associate Engineer	6.00	6.00	6.00	4.00	4.00
City Engineer	1.00	1.00	1.00	1.00	1.00
Engineering & Transportation Director	1.00	1.00	1.00	1.00	1.00
Engineering Aide	1.00	1.00	1.00	1.00	1.00
Engineering Inspector	4.00	4.00	4.00	4.00	4.00
Principal Engineer	1.00	1.00	1.00	1.00	1.00
Senior Engineer	3.00	3.00	3.00	3.00	3.00
Senior Engineering Aide	1.00	1.00	1.00	1.00	1.00
Supervising Engineering Inspector	0.00	0.00	0.00	0.00	0.00
Traffic Operations Engineer	1.00	1.00	1.00	1.00	1.00
Total Full Time	23.00	23.00	24.00	24.00	24.00
Maintenance Aide	0.00	0.00	0.00	0.00	0.00
Engineering Inspector	0.00	0.00	0.00	0.46	0.46
Special Project Inspector	0.00	0.00	0.00	0.46	0.46
Temporary Staff	0.92	0.92	0.92	0.00	0.00
Office Assistant III	0.00	0.00	0.00	0.00	0.00
Office Assistant IV	0.00	0.00	1.92	1.92	1.92
Senior Engineering Aide	0.63	0.63	0.63	0.63	0.63
Total Part Time	1.55	1.55	3.47	3.47	3.47
Total Engineering and Transportation	24.55	24.55	27.47	27.47	27.47
Other Agencies					
Administrative Analyst	1.00	1.00	0.00	0.00	0.00
Administrative Assistant II	0.56	0.56	0.00	0.00	0.00
Administrative Assistant III	1.00	1.00	0.00	0.00	0.00
Business Development Manager	1.00	1.00	0.67	0.00	0.00
Community Development Director	0.40	0.40	0.00	0.00	0.00
Environment Services Supervisor	0.05	0.05	0.00	0.00	0.00
Housing-CDBG Manager	0.83	0.53	0.00	0.00	0.00
Permits Clerk	0.00	0.00	0.00	0.00	0.00
Planning Manager	0.00	0.00	0.00	0.00	0.00
Project Specialist I	0.60	0.60	0.00	0.00	0.00
Project Specialist II	2.85	1.77	0.67	0.00	0.00
Sr. Admin Assistant	0.00	0.00	0.00	0.00	0.00
Sr. Project Specialist	0.00	1.00	0.00	0.00	0.00
Street Maintenance Worker I	0.50	0.50	0.00	0.00	0.00
Total Full Time	8.79	8.41	1.34	0.00	0.00
Sr. Project Specialist	0.46	0.46	0.00	0.00	0.00
Total Part Time	0.46	0.46	0.00	0.00	0.00
Total Other Agencies	9.25	8.87	1.34	0.00	0.00

ALL FUNDS SUMMARY OF POSITIONS BY DEPARTMENT

	2010-11 Adopted	2011-12 Adopted	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
Library					
Administrative Analyst II	1.00	1.00	1.00	1.00	1.00
Administrative Assistant III	1.00	1.00	1.00	1.00	1.00
Circulation Supervisor	0.00	0.00	0.00	0.00	0.00
Library Services Manager	0.00	0.00	0.00	0.00	0.00
Librarian	3.50	4.00	4.00	5.00	5.00
Library Assistant	2.00	2.00	2.00	2.00	2.00
Library Director	0.00	0.00	0.00	1.00	1.00
Project Literacy Coordinator	1.00	1.00	1.00	1.00	1.00
Senior Librarian	3.00	3.00	3.00	3.00	3.00
Senior Library Assistant	4.00	4.00	4.00	3.00	3.00
Total Full Time	15.50	16.00	16.00	17.00	17.00
Administrative Analyst I	0.00	0.00	0.00	0.00	0.00
Administrative Assistant I	0.48	0.48	0.47	0.47	0.47
Librarian	1.12	1.12	1.12	1.12	1.12
Library Clerk	5.58	5.58	5.58	5.58	5.58
Temporary Staff	2.17	2.17	2.17	1.25	1.25
Maintenance Aide	1.45	1.45	1.45	1.45	1.45
Office Assistant I	4.15	4.15	4.15	4.15	4.15
Office Assistant III	0.38	0.38	0.38	0.38	0.38
Police Services Aide	1.84	1.84	1.84	1.84	1.84
Total Part Time	17.17	17.17	17.16	16.24	16.24
Total Library	32.67	33.17	33.16	33.24	33.24
Recreation & Human Services					
Administrative Assistant I	1.00	1.00	1.00	1.00	1.00
Administrative Assistant III	1.00	1.00	1.00	1.00	1.00
Recreation & Human Services Director	1.00	1.00	1.00	1.00	1.00
Recreation & Human Services Manager	2.00	2.00	2.00	2.00	2.00
Recreation Supervisor II	4.00	4.00	4.00	4.00	4.00
Administrative Specialist III	1.00	1.00	1.00	1.00	1.00
Total Full Time	10.00	10.00	10.00	10.00	10.00
Administrative Assistant I	0.00	0.00	0.00		
Recreation Leader I	0.42	0.05	0.05	0.42	0.42
Recreation Leader II	12.10	12.37	13.52	12.92	12.92
Recreation Specialist I	7.24	8.35	8.35	9.22	9.22
Recreation Specialist II	3.88	3.82	3.82	5.33	5.33
Recreation Specialist III	1.13	1.22	1.05	0.65	0.65
Total Part Time	24.77	25.81	26.79	28.54	28.54
Total Recreation & Human Services	34.77	35.81	36.79	38.54	38.54

	2010-11 Adopted	2011-12 Adopted	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
Public Works Department					
Administrative Analyst I	2.00	2.00	2.00	2.00	2.00
Administrative Assistant II	1.00	1.00	1.00	1.00	1.00
Administrative Assistant III	2.00	2.00	2.00	2.00	2.00
Administrative Specialist III	1.00	1.00	1.00	1.00	1.00
Assistant Water Pollution Control Plant Manager	1.00	1.00	1.00	1.00	1.00
Bldg Supervisor	1.00	1.00	1.00	1.00	1.00
Electrician I	1.00	1.00	1.00	1.00	1.00
Electrician II	1.00	1.00	1.00	1.00	1.00
Environmental Protection Specialist II	4.00	4.00	4.00	3.00	3.00
Environmental Services Supervisor	0.95	0.95	1.00	1.00	1.00
Equipment Mechanic	2.00	2.00	3.00	3.00	3.00
Equipment Mechanic - Lead	1.00	1.00	0.00	0.00	0.00
Equipment Services Aide	0.00	0.00	0.00	0.00	0.00
Equipment Services Technician	0.00	0.00	0.00	0.00	0.00
Facilities And Open Space Manager	1.00	1.00	1.00	1.00	1.00
Facilities Maintenance Worker I	5.00	5.00	4.00	5.00	5.00
Facilities Maintenance Worker II	0.00	0.00	1.00	0.00	0.00
Fleet Supervisor	1.00	1.00	1.00	1.00	1.00
HVAC Mechanic I	1.00	1.00	1.00	1.00	1.00
Laboratory Supervisor	1.00	1.00	1.00	1.00	1.00
Laboratory Technician I	1.00	1.00	2.00	2.00	2.00
Laboratory Technician II	1.00	1.00	0.00	0.00	0.00
Maintenance Mechanic I	0.00	0.00	0.00	2.00	2.00
Maintenance Mechanic II	6.00	6.00	6.00	4.00	4.00
Maintenance Worker - Entry	3.00	3.00	4.00	3.00	3.00
Park Maintenance Worker I	4.00	4.00	5.00	6.00	6.00
Park Maintenance Worker II	4.00	4.00	3.00	3.00	3.00
Park Supervisor	1.00	1.00	1.00	1.00	1.00
Plant Electrician II	1.00	1.00	1.00	1.00	1.00
Plant Maintenance Supervisor	1.00	1.00	1.00	1.00	1.00
Plant Maintenance Worker	1.00	1.00	1.00	1.00	1.00
Plant Operations Supervisor	1.00	1.00	1.00	1.00	1.00
Plant Operator - Lead	5.00	5.00	5.00	4.00	4.00
Plant Operator I/II	5.00	5.00	5.00	6.00	6.00
Public Works Services Director	1.00	1.00	1.00	1.00	1.00
Street Maintenance Manager	1.00	1.00	0.00	0.00	0.00
Street Maintenance Worker I	10.50	10.50	8.00	8.00	8.00
Street Maintenance Worker II	9.00	9.00	10.00	10.00	10.00
Street Maintenance Worker III	2.00	2.00	2.00	2.00	2.00
Street Supervisor	2.00	2.00	2.00	2.00	2.00
Supply Maintenance Worker	1.00	1.00	1.00	1.00	1.00
Traffic Supervisor	1.00	1.00	1.00	1.00	1.00
Tree Trimmer I	2.00	2.00	2.00	2.00	2.00
Tree Trimmer II	2.00	2.00	2.00	2.00	2.00
Water Pollution Control Plant Manager	1.00	1.00	1.00	1.00	1.00
Total Full Time	93.45	93.45	92.00	91.00	91.00

ALL FUNDS SUMMARY OF POSITIONS BY DEPARTMENT

	2010-11 Adopted	2011-12 Adopted	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
Public Works , continued					
Administrative Assistant II	0.96	0.96	0.96	0.96	0.96
Equipment Services Aide	0.48	0.00	0.00	0.00	0.00
Maintenance Worker - Entry	0.96	0.96	0.96	0.46	0.46
Maintenance Aide	5.39	5.51	6.35	7.30	7.30
Maintenance Assistant II	0.48	0.48	0.24	0.73	0.73
Temporary Staff	1.44	0.96	0.94	0.48	0.48
Park Maintenance Worker I	0.48	0.48	0.48	0.48	0.48
Shoreline Operations Manager	0.00	0.00	0.00	0.00	0.00
Total Part Time	10.19	9.35	9.93	10.41	10.41
Total Public Works	103.64	102.80	101.93	101.41	101.41
Police					
Admin Specialist - Police	5.00	5.00	3.00	3.00	3.00
Administrative Assistant II	1.00	1.00	1.00	1.00	1.00
Administrative Assistant IV	0.00	0.00	0.00	0.00	0.00
Administrative Assistant III	0.00	1.00	0.00	0.00	0.00
Administrative Specialist I	0.00	0.00	1.00	1.00	1.00
Animal Control Worker	2.00	2.00	2.00	0.00	0.00
Community Services Officer	4.00	4.00	4.00	6.00	6.00
Community Services Specialist	1.00	1.00	1.00	1.00	1.00
Crime Analysis Technician	0.00	0.00	0.00	1.00	1.00
Jailer	8.00	8.00	8.00	8.00	8.00
Police Captain	2.00	2.00	2.00	2.00	2.00
Police Chief	1.00	1.00	1.00	1.00	1.00
Police Lieutenant	4.00	4.00	5.00	5.00	5.00
Police Officer	65.00	68.00	68.00	68.00	68.00
Police Sergeant	14.00	14.00	14.00	14.00	14.00
Police Services Aide	4.00	4.00	4.00	4.00	4.00
Property & Evidence Technician	1.00	1.00	1.00	1.00	1.00
Property Clerk	1.00	1.00	1.00	1.00	1.00
Support Services Manager	1.00	1.00	1.00	1.00	1.00
Public Safety Dispatcher	15.00	15.00	15.00	15.00	15.00
Total Full Time	129.00	133.00	132.00	133.00	133.00
Administrative Assistant I	0.67	0.67	0.67	0.00	0.00
Administrative Assistant II	0.46	0.00	0.00	0.00	0.00
Parking Aide	1.58	1.58	1.58	1.58	1.58
Police Service Aide	0.00	0.00	0.00	0.67	0.67
Community Services Officer	0.00	0.00	0.00	0.92	0.92
Temporary Staff	0.96	0.75	1.67	2.30	2.30
Property Clerk	0.48	0.48	0.48	0.48	0.48
Total Part Time	4.15	3.48	4.40	5.95	5.95
Total Police	133.15	136.48	136.40	138.95	138.95
Grand Total	405.45	409.16	406.45	413.09	413.09

SALARY AND BENEFIT SUMMARY BY FUND

2010-11 Budget	Total Salary	4210 PERS	4201 FICA	4240 Medicare	4220 Health	Total Benefits	Total Salary & Benefits	% of Total
General	\$22,195,244	\$7,615,797	\$795,941	\$333,414	\$2,906,967	\$11,652,119	\$33,847,363	72.48%
Parking	99,758	22,656	6,184	1,446	12,781	43,067	142,825	0.31%
Special Gas Tax	606,197	136,674	37,584	8,791	118,843	301,892	908,089	1.94%
Measure B	91,032	20,780	5,644	1,320	19,490	47,234	138,266	0.30%
Heron Bay	75,743	16,246	4,696	1,097	19,077	41,116	116,859	0.25%
Special State Grants	287,245	87,942	11,484	4,164	22,228	125,818	413,063	0.88%
CDBG	68,724	15,750	4,261	998	10,891	31,900	100,624	0.22%
HOME Fund	10,633	2,437	659	155	1,423	4,674	15,307	0.03%
Water Pollution Control	2,557,420	553,807	157,355	37,085	296,706	1,044,953	3,602,373	7.71%
Environmental Services	643,545	137,899	39,900	9,330	60,911	248,040	891,585	1.91%
Shoreline Fund	470,309	95,514	29,159	6,818	63,179	194,670	664,979	1.42%
Storm Water	335,875	74,275	20,824	4,870	59,358	159,327	495,202	1.06%
Building Maintenance	613,426	126,779	38,033	8,895	116,724	290,431	903,857	1.94%
Information Services	1,130,184	254,918	67,026	16,386	129,945	468,275	1,598,459	3.42%
Self Insurance	144,632	26,555	8,967	2,097	4,236	41,855	186,487	0.40%
Equipment Maintenance	369,767	73,993	22,926	5,362	62,728	165,009	534,776	1.15%
RDA - Plaza Area	45,468	10,358	2,819	659	6,918	20,754	66,222	0.14%
RDA - Joint Project Area	240,375	44,282	14,903	3,486	30,542	93,213	333,588	0.71%
RDA - West San Leandro	237,669	54,186	14,736	3,446	36,655	109,023	346,692	0.74%
RDA - Low/Mod Housing	275,872	63,206	16,920	4,001	35,236	119,363	395,235	0.85%
Retiree Medical	-	-	-	-	1,000,000	1,000,000	1,000,000	2.14%
Sub-Total All Funds	30,499,118	9,434,054	1,300,021	453,820	5,014,838	16,202,733	46,701,851	100.00%
Capital Improvement Program	1,422,459	-	-	-	-	-	1,422,459	N/A
Total All Funds	\$31,921,577	\$9,434,054	\$1,300,021	\$453,820	\$5,014,838	\$16,202,733	\$48,124,310	100%

2011-12 Budget	Total Salary	4210 PERS	4201 FICA	4240 Medicare	4220 Health	Total Benefits	Total Salary & Benefits	% of Total
General	\$21,536,061	\$8,648,209	\$821,447	\$342,396	\$3,096,696	\$12,908,748	\$34,444,809	71.05%
Parking	101,083	27,641	6,267	1,466	19,691	55,065	156,148	0.32%
Special Gas Tax	628,126	170,005	38,944	9,109	132,757	350,815	978,941	2.02%
Measure B	92,990	25,434	5,765	1,348	8,050	40,597	133,587	0.28%
Heron Bay	77,111	19,785	4,781	1,118	17,311	42,995	120,106	0.25%
Special State Grants	657,169	307,409	12,692	9,531	97,652	427,284	1,084,453	2.24%
CDBG	70,587	19,476	4,376	1,024	10,808	35,684	106,271	0.22%
HOME Fund	10,713	2,956	664	156	1,415	5,191	15,904	0.03%
Water Pollution Control	2,640,462	679,129	162,019	38,288	359,904	1,239,340	3,879,802	8.00%
Environmental Services	653,012	166,500	40,487	9,468	55,637	272,092	925,104	1.91%
Shoreline Fund	478,099	109,976	29,642	6,929	57,699	204,246	682,345	1.41%
Storm Water	333,812	88,851	20,696	4,839	66,668	181,054	514,866	1.06%
Building Maintenance	604,114	155,753	37,455	8,759	108,380	310,347	914,461	1.89%
Information Services	1,135,934	305,771	66,946	16,470	141,254	530,441	1,666,375	3.44%
Self Insurance	148,771	39,631	9,224	2,157	8,335	59,347	208,118	0.43%
Equipment Maintenance	353,067	91,067	21,890	5,120	65,828	183,905	536,972	1.11%
RDA - Plaza Area	84,931	16,893	5,266	1,231	8,707	32,097	117,028	0.24%
RDA - Joint Project Area	116,193	25,511	7,204	1,685	13,191	47,591	163,784	0.34%
RDA - West San Leandro	377,451	103,658	23,402	5,473	55,873	188,406	565,857	1.17%
RDA - Low/Mod Housing	244,420	67,416	15,154	3,546	32,494	118,610	363,030	0.75%
Retiree Medical	-	-	-	-	900,000	900,000	900,000	1.86%
Sub-Total All Funds	30,344,106	11,071,071	1,334,321	470,113	5,258,350	18,133,855	48,477,961	100.00%
Capital Improvement Program	1,522,459	-	-	-	-	-	1,522,459	N/A
Total All Funds	\$31,866,565	\$11,071,071	\$1,334,321	\$470,113	\$5,258,350	\$18,133,855	\$50,000,420	100%

SALARY AND BENEFIT SUMMARY BY FUND

2012-13 Adopted Budget	Total Salary	4210 PERS	4201 FICA	4240 Medicare	4220 Health	Total Benefits	Total Salary & Benefits	% of Total
General	\$23,111,233	\$7,436,798	\$850,946	\$355,864	\$3,221,231	\$11,864,839	\$34,976,072	72.26%
Parking	102,405	32,649	6,349	1,485	21,165	61,648	164,053	0.34%
Special Gas Tax	531,686	162,360	32,964	7,711	125,638	328,673	860,359	1.78%
Measure B	93,765	29,992	5,813	1,360	8,635	45,800	139,565	0.29%
Heron Bay	89,098	26,859	5,524	1,291	19,965	53,639	142,737	0.29%
Special State Grants	725,883	228,317	14,181	10,525	94,068	347,091	1,072,974	2.22%
CDBG	64,410	20,714	3,993	934	12,793	38,434	102,844	0.21%
HOME Fund	5,137	1,652	319	74	1,008	3,053	8,190	0.02%
Water Pollution Control	2,762,789	830,399	168,878	39,910	375,220	1,404,150	4,166,939	8.61%
Environmental Services	651,802	193,647	40,412	9,450	60,026	303,535	955,337	1.97%
Shoreline Fund	446,425	126,509	27,678	6,472	63,098	223,757	670,182	1.38%
Storm Water	323,436	97,216	20,053	4,689	72,903	194,861	518,297	1.07%
Building Maintenance	621,130	185,570	38,510	9,008	116,766	349,854	970,984	2.01%
Information Services	1,149,016	360,520	67,581	16,661	158,558	603,320	1,752,336	3.62%
Self Insurance	149,666	46,462	9,279	2,169	8,281	66,191	215,857	0.45%
Equipment Maintenance	362,231	107,402	22,458	5,252	70,669	205,781	568,012	1.17%
Successor Agency	144,167	46,110	8,938	2,091	18,698	75,837	220,004	0.45%
Retiree Medical	-	-	-	-	900,000	900,000	900,000	1.86%
Sub-Total All Funds	31,334,279	9,933,176	1,323,876	474,946	5,348,722	17,070,463	48,404,742	100.00%
Capital Improvement Program	1,604,273	-	-	-	-	-	1,604,273	N/A
Total All Funds	\$32,938,552	\$9,933,176	\$1,323,876	\$474,946	\$5,348,722	\$17,070,463	\$50,009,015	100%

2013-14 Proposed Budget	Total Salary	4210 PERS	4201 FICA	4240 Medicare	4220 Health	Total Benefits	Total Salary & Benefits	% of Total
General	\$24,509,812	\$7,568,043	\$877,811	\$376,838	\$3,727,994	\$12,550,686	\$37,060,498	74.30%
Parking	103,494	34,025	6,417	1,501	15,133	\$57,076	\$160,570	0.32%
Special Gas Tax	537,711	162,736	33,154	7,797	125,889	\$329,576	\$867,287	1.74%
Measure B	93,803	31,260	5,801	1,360	10,581	\$49,002	\$142,805	0.29%
Heron Bay	90,829	27,649	5,557	1,317	9,365	\$43,888	\$134,717	0.27%
Special State Grants	486,922	121,171	14,008	7,060	55,059	\$197,298	\$684,220	1.37%
CDBG	71,481	23,910	4,432	1,036	16,157	\$45,535	\$117,016	0.23%
HOME Fund	6,498	2,174	403	94	1,468	\$4,139	\$10,637	0.02%
Water Pollution Control	2,694,412	803,937	159,308	37,434	326,625	\$1,327,304	\$4,021,716	8.06%
Environmental Services	446,028	141,582	27,472	6,467	50,093	\$225,614	\$671,642	1.35%
Shoreline Fund	438,359	125,199	26,997	6,356	73,301	\$231,853	\$670,212	1.34%
Storm Water	372,764	117,678	23,021	5,405	86,668	\$232,772	\$605,536	1.21%
Building Maintenance	595,195	192,738	36,718	8,630	126,886	\$364,972	\$960,167	1.92%
Information Services	1,149,699	375,005	69,071	16,671	169,717	\$630,464	\$1,780,163	3.57%
Self Insurance	136,714	43,988	8,476	1,982	9,493	\$63,939	\$200,653	0.40%
Equipment Maintenance	359,496	112,143	22,105	5,213	75,864	\$215,325	\$574,821	1.15%
Successor Agency	145,149	44,253	8,635	2,105	19,622	\$74,615	\$219,764	0.44%
Retiree Medical	-	-	-	-	1,000,000	1,000,000	1,000,000	2.00%
Sub-Total All Funds	32,238,366	9,927,491	1,329,386	487,266	5,899,915	17,644,058	49,882,424	100.00%
Capital Improvement Program	1,604,273	-	-	-	-	-	1,604,273	N/A
Total All Funds	\$33,842,639	\$9,927,491	\$1,329,386	\$487,266	\$5,899,915	\$17,644,058	\$51,486,697	100%

SALARY AND BENEFIT SUMMARY BY FUND

2014-15 Proposed Budget	Total Salary	4210 PERS	4201 FICA	4240 Medicare	4220 Health	Total Benefits	Total Salary & Benefits	% of Total
General	\$25,453,348	\$7,995,660	\$885,968	\$391,094	\$4,156,489	13,429,211	\$38,882,559	75.20%
Parking	103,680	36,433	6,428	1,503	16,647	61,011	164,691	0.32%
Special Gas Tax	544,398	175,311	33,527	7,894	138,478	355,210	899,608	1.74%
Measure B	93,803	33,410	5,801	1,360	11,639	52,210	146,013	0.28%
Heron Bay	91,494	29,704	5,588	1,327	10,301	46,920	138,414	0.27%
Special State Grants	229,144	35,514	14,207	3,323	4,882	57,926	287,070	0.56%
CDBG	71,481	25,554	4,432	1,036	17,772	48,794	120,275	0.23%
HOME Fund	6,498	2,323	403	94	1,615	4,435	10,933	0.02%
Water Pollution Control	2,731,655	869,167	161,522	37,952	359,287	1,427,928	4,159,583	8.05%
Environmental Services	446,704	151,215	27,472	6,477	55,102	240,266	686,970	1.33%
Shoreline Fund	443,976	134,418	27,303	6,438	80,631	248,790	692,766	1.34%
Storm Water	374,930	126,214	23,134	5,436	95,335	250,119	625,049	1.21%
Building Maintenance	599,437	207,130	36,939	8,692	139,574	392,335	991,772	1.92%
Information Services	1,149,699	400,790	69,071	16,671	186,689	673,221	1,822,920	3.53%
Self Insurance	136,974	46,429	8,492	1,986	10,443	67,350	204,324	0.40%
Equipment Maintenance	361,364	119,862	22,179	5,240	83,450	230,731	592,095	1.15%
Successor Agency	146,332	49,825	8,708	2,122	21,584	82,239	228,571	0.44%
Retiree Medical	-	-	-	-	1,050,000	1,050,000	1,050,000	2.03%
Sub-Total All Funds	32,984,917	10,438,959	1,341,174	498,645	6,439,918	18,718,696	51,703,613	100.00%
Capital Improvement Program	1,604,273	-	-	-	-	-	1,604,273	N/A
Total All Funds	\$34,589,190	\$10,438,959	\$1,341,174	\$498,645	\$6,439,918	\$18,718,696	\$53,307,886	100%

ALL FUNDS SALARY AND BENEFITS BY FUNCTION

2010-11 Actual	Regular			Total	Overtime
	Salary	Overtime	Benefits		Allocation
General Government *	\$ 3,505,994	\$ 3,706	\$ 2,430,672	5,940,372	0.20%
Police	12,003,319	1,719,964	7,924,217	21,647,500	92.18%
Engineering & Transportation	1,114,933	3,712	618,139	1,736,783	0.20%
Community Development	1,496,849	2,146	677,849	2,176,845	0.12%
Public Works	6,226,799	133,519	2,790,420	9,150,738	7.16%
Library Services	1,726,631	1,072	569,120	2,296,823	0.06%
Recreation & Human Services	1,498,086	1,688	462,292	1,962,066	0.09%
Other Agencies	827,147	-	354,590	1,181,737	0.00%
Retiree Medical	-	-	1,000,000.00	1,000,000	0.00%
Sub-Total Salary and Benefits	28,399,758	1,865,808	16,827,299	47,092,864	100.00%
Capital Improvement Program	1,525,054	-	-	1,525,054	N/A
Total Salary and Benefits	\$ 29,924,812	\$ 1,865,808	\$ 16,827,299	\$ 48,617,918	100.00%

2011-12 Actual	Regular			Total	Overtime
	Salary	Overtime	Benefits		Allocation
General Government *	\$ 3,733,379	\$ 6,116	\$ 1,597,494	5,336,989	0.32%
Police**	12,186,146	1,780,365	31,860,959	45,827,470	93.32%
Engineering & Transportation	1,044,557	2,429	660,396	1,707,382	0.13%
Community Development	1,913,847	4,617	920,616	2,839,080	0.24%
Public Works	6,551,321	110,308	3,175,440	9,837,069	5.78%
Library Services	1,802,622	502	636,340	2,439,464	0.03%
Recreation & Human Services	1,553,147	2,613	482,526	2,038,286	0.14%
Other Agencies	633,087	853	263,378	897,318	0.04%
Retiree Medical	-	-	1,333,268	1,333,268	0.00%
Sub-Total Salary and Benefits	29,418,106	1,907,803	40,930,417	72,256,326	100.00%
Capital Improvement Program	1,121,684	-	-	1,121,684	N/A
Total Salary and Benefits	\$ 30,539,790	\$ 1,907,803	\$ 40,930,417	\$ 73,378,010	100.00%

2012-13 Adopted	Regular			Total	Overtime
	Salary	Overtime	Benefits		Allocation
General Government *	\$ 3,771,703	\$ 14,290	\$ 1,937,133	5,723,126	0.93%
Police	12,677,016	1,349,991	6,855,556	20,882,563	87.51%
Engineering & Transportation	879,288	9,555	1,229,200	2,118,043	0.62%
Community Development	1,810,477	8,744	978,365	2,797,586	0.57%
Public Works	6,914,937	152,035	3,796,733	10,863,705	9.86%
Library Services	1,797,394	1,503	723,401	2,522,298	0.10%
Recreation & Human Services	1,796,598	6,585	574,235	2,377,418	0.43%
Other Agencies	144,164	-	75,840	220,004	0.00%
Retiree	-	-	900,000	900,000	0.00%
Sub-Total Salary and Benefits	29,791,577	1,542,702	17,070,463	48,404,742	100.00%
Capital Improvement Program	1,604,273	-	-	1,604,273	N/A
Total Salary and Benefits	\$ 31,395,850	\$ 1,542,702	\$ 17,070,463	\$ 50,009,015	100.00%

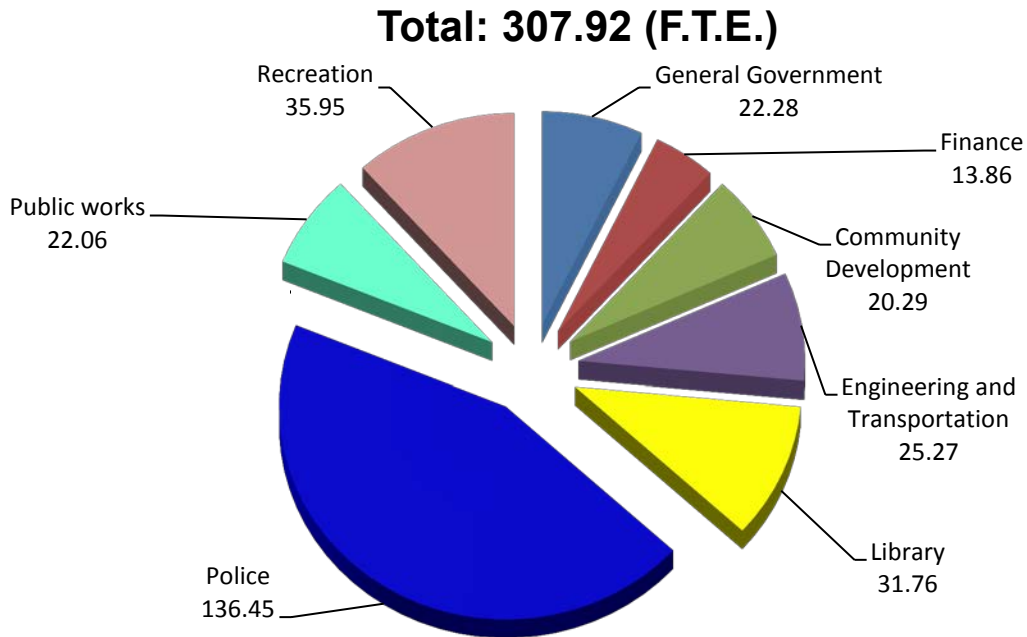
ALL FUNDS SALARY AND BENEFITS BY FUNCTION

2013-14 Proposed	Regular			Total	Overtime Allocation
	Salary	Overtime	Benefits		
General Government *	\$ 4,068,310	\$ 14,886	\$ 2,176,391	6,259,587	0.96%
Police	13,289,021	1,346,094	6,929,860	21,564,975	87.01%
Engineering & Transportation	899,229	9,555	1,314,073	2,222,857	0.62%
Community Development	1,922,651	8,744	1,090,167	3,021,562	0.57%
Public Works	6,697,482	161,364	3,772,586	10,631,432	10.43%
Library Services	1,797,647	1,503	691,979	2,491,129	0.10%
Recreation & Human Services	1,860,221	4,961	605,937	2,471,119	0.32%
Other Agencies	145,149	-	74,614	219,763	0.00%
Retiree	-	-	1,000,000	1,000,000	0.00%
Sub-Total Salary and Benefits	30,679,710	1,547,107	17,655,607	49,882,424	100.00%
Salary Savings (Vacancies)				(700,000)	
Capital Improvement Program	1,604,273	-	-	1,604,273	N/A
Total Salary and Benefits	\$ 32,283,983	\$ 1,547,107	\$ 17,655,607	\$ 50,786,697	100.00%

2014-15 Proposed	Regular			Total	Overtime Allocation
	Salary	Overtime	Benefits		
General Government *	\$ 4,052,300	\$ 14,886	\$ 2,305,741	6,372,927	0.96%
Police	13,827,584	1,348,409	7,331,655	22,507,648	87.30%
Engineering & Transportation	904,808	9,555	1,400,914	2,315,277	0.62%
Community Development	1,935,323	8,744	1,182,516	3,126,583	0.57%
Public Works	6,763,727	156,386	4,052,241	10,972,354	10.13%
Library Services	1,831,279	1,503	741,944	2,574,726	0.10%
Recreation & Human Services	1,893,881	5,061	656,586	2,555,528	0.33%
Other Agencies	146,332	-	82,238	228,570	0.00%
Retiree	-	-	1,050,000	1,050,000	0.00%
Sub-Total Salary and Benefits	31,355,234	1,544,544	18,803,835	51,703,613	100.00%
Salary Savings (Vacancies)				(800,000)	
Capital Improvement Program	1,604,273	-	-	1,604,273	N/A
Total Salary and Benefits	\$ 32,959,507	\$ 1,544,544	\$ 18,803,835	\$ 52,507,886	100.00%

*General Government includes the Finance department salary and benefit expenditures

GENERAL FUND PERSONNEL SUMMARY 2013-14 and 2014-2015



In fiscal year 2013-14, 307.92 full-time equivalent positions are proposed. In fiscal year 2014-15, 310.42 full-time equivalent positions are proposed. The increase of 2.5 FTE is due to the expiration of the COPS grant which shifted 2.5 FTE from the Grant fund to the General Fund. The table below provides further detail regarding the full-time and part-time position breakdown by department.

	2010-11 Adopted			2011-12 Adopted			2012-13 Adopted			2013-14 Proposed			2014-15 Proposed		
	Full-Time	Part-Time	Total	Full-Time	Part-Time	Total	Full-Time	Part-Time	Total	Full-Time	Part-Time	Total	Full-Time	Part-Time	Total
General Government	19.00	1.13	20.13	19.00	1.13	20.13	20.00	0.78	20.78	21.80	0.48	22.28	21.80	0.48	22.28
Finance	12.57	0.91	13.48	12.50	1.15	13.65	12.50	1.15	13.65	12.00	1.86	13.86	12.00	1.86	13.86
Police	128.00	4.15	132.15	128.00	3.48	131.48	127.00	4.40	131.40	130.50	5.95	136.45	133.00	5.95	138.95
Engineering & Transportation	21.80	1.55	23.35	21.80	1.55	23.35	21.80	3.47	25.27	21.80	3.47	25.27	21.80	3.47	25.27
Community Development	16.11	0.46	16.57	16.91	0.46	17.37	18.75	0.19	18.94	19.59	0.70	20.29	19.59	0.70	20.29
Public Works	16.78	3.18	19.96	16.78	3.30	20.08	17.20	3.89	21.09	17.95	4.11	22.06	17.95	4.11	22.06
Library Services	14.50	16.59	31.09	15.00	16.59	31.59	15.00	16.59	31.59	16.00	15.76	31.76	16.00	15.76	31.76
Recreation & Human Services	9.50	23.90	33.40	9.50	24.93	34.43	9.52	24.76	34.28	9.65	26.30	35.95	9.65	26.30	35.95
Total Work Force	238.26	51.87	290.13	239.49	52.59	292.08	241.77	55.23	297.00	249.29	58.63	307.92	251.79	58.63	310.42

Numbers shown represent full-time equivalent (F.T.E.) positions.



GENERAL FUND SUMMARY OF POSITIONS BY DEPARTMENT

	2010-11 Adopted	2011-12 Adopted	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
General Government					
City Council					
<u>Full-Time:</u>					
Mayor	1.00	1.00	1.00	1.00	1.00
City Council	6.00	6.00	6.00	6.00	6.00
Administrative Assistant II	0.00	0.00	0.00	0.00	0.00
Administrative Assistant III	1.00	1.00	1.00	1.00	1.00
Total City Council	8.00	8.00	8.00	8.00	8.00
City Manager Office					
<u>Full-Time:</u>					
City Manager	1.00	1.00	1.00	1.00	1.00
Assistant City Manager	1.00	1.00	1.00	1.00	1.00
Assistant to the City Manager	0.75	0.75	0.75	1.00	1.00
Administrative Analyst I	0.00	0.00	1.00	0.80	0.80
Administrative Analyst II	1.00	1.00	0.00	0.00	0.00
City Clerk	1.00	1.00	1.00	1.00	1.00
Chief Innovation Officer	0.00	0.00	0.00	1.00	1.00
Deputy City Clerk	1.00	1.00	1.00	1.00	1.00
Administrative Specialist II	1.00	1.00	1.00	1.00	1.00
Administrative Assistant II	0.00	0.00	0.00	0.00	0.00
Administrative Assistant III	1.00	1.00	1.00	1.00	1.00
Senior Human Resources Analyst	1.00	1.00	1.00	1.00	1.00
Human Resources Manager	0.00	0.00	1.00	1.00	1.00
Human Resources Director	0.00	0.00	0.00	0.00	0.00
Human Resources Technician	2.00	2.00	2.00	2.00	2.00
Human Resources Analyst	1.00	1.00	1.00	1.00	1.00
Total Full-Time	11.75	11.75	12.75	13.80	13.80
<u>Part-time:</u>					
Administrative Assistant II	0.38	0.38	0.03	0.00	0.00
Office Assistant III	0.00	0.00	0.00	0.48	0.48
Public Information Officer	0.00	0.00	0.00	0.00	0.00
Total Part-Time	0.38	0.38	0.03	0.48	0.48
Total City Manager	12.13	12.13	12.78	14.28	14.28
Total General Government	20.13	20.13	20.78	22.28	22.28

GENERAL FUND SUMMARY OF POSITIONS BY DEPARTMENT

	2010-11 Adopted	2011-12 Adopted	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
Finance					
<u>Full-Time:</u>					
Account Clerk	2.00	2.00	2.00	2.00	2.00
Accountant I	1.00	1.00	1.00	1.00	1.00
Accountant II	1.00	1.00	1.00	0.70	0.70
Administrative Assistant III	0.85	0.85	0.85	0.85	0.85
Administrative Specialist	1.00	1.00	1.00	1.00	1.00
Budget and Compliance Manager	0.80	0.80	0.80	0.80	0.80
Deputy Finance Director	1.00	1.00	1.00	0.80	0.80
Finance Director	0.42	0.85	0.85	0.85	0.85
Financial Services Supervisor	0.50	0.00	0.00	0.00	0.00
Senior Account Clerk	4.00	4.00	4.00	4.00	4.00
Total Full-Time	12.57	12.50	12.50	12.00	12.00
<u>Part-time:</u>					
Accountant I	0.40	0.40	0.40	0.40	0.40
Administrative Assistant I	0.26	0.25	0.25	0.75	0.75
Administrative Assistant II	0.25	0.50	0.50	0.71	0.71
Total Part-Time	0.91	1.15	1.15	1.86	1.86
Total Finance Department	13.48	13.65	13.65	13.86	13.86
Community Development					
<u>Full-Time:</u>					
Administrative Assistant I	1.00	1.00	1.00	1.00	1.00
Administrative Assistant II	2.04	2.04	2.00	2.00	2.00
Administrative Assistant III	0.50	0.00	0.00	0.00	0.00
Associate Engineer	1.00	1.00	1.00	1.00	1.00
Business Development Manager	0.00	0.00	0.35	0.75	0.75
Building Inspector	2.00	2.00	2.00	2.00	2.00
Chief Building Official	1.00	1.00	1.00	1.00	1.00
Community Development Director	0.60	0.60	1.00	1.00	1.00
Housing - CDBG Manager	0.10	0.40	1.00	0.90	0.90
Permits Clerk	1.00	2.00	2.00	2.00	2.00
Permits Coordinator	1.00	1.00	1.00	1.00	1.00
Permits Technician	1.00	1.00	1.00	1.00	1.00
Planning Manager	0.00	0.00	0.00	0.00	0.00
Project Specialist I	1.90	1.90	1.09	1.00	1.00
Project Specialist II	0.00	0.00	0.33	0.96	0.96
Senior Engineer	1.00	1.00	1.00	1.00	1.00
Senior Project Specialist	1.00	1.00	2.00	2.00	2.00
Supervising Building Inspector	0.97	0.97	0.98	0.98	0.98
Total Full-Time	16.11	16.91	18.75	19.59	19.59
<u>Part-time:</u>					
Administrative Assistant I	0.00	0.00	0.00	0.24	0.24
Building Inspector	0.00	0.00	0.19	0.46	0.46
Senior Project Specialist	0.46	0.46	0.00	0.00	0.00
Total Part-Time	0.46	0.46	0.19	0.70	0.70
Total Community Development	16.57	17.37	18.94	20.29	20.29

GENERAL FUND SUMMARY OF POSITIONS BY DEPARTMENT

	2010-11 Adopted	2011-12 Adopted	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
Engineering and Transportation					
<u>Full-Time:</u>					
Administrative Analyst	1.00	1.00	1.00	1.00	1.00
Administrative Assistant II	2.00	2.00	2.00	2.00	2.00
Administrative Assistant III	1.00	1.00	1.00	1.00	1.00
Assistant Engineer	1.97	1.97	1.97	1.97	1.97
Associate Engineer	4.00	4.00	4.00	4.00	4.00
City Engineer	1.00	1.00	1.00	1.00	1.00
Engineering and Transportation Direc	1.00	1.00	1.00	1.00	1.00
Engineering Aide	1.00	1.00	1.00	1.00	1.00
Engineering Inspector	3.00	3.00	3.00	3.00	3.00
Principal Engineer	0.97	0.97	0.97	0.97	0.97
Senior Engineer	2.86	2.86	2.86	2.86	2.86
Senior Engineering Aide	1.00	1.00	1.00	1.00	1.00
Supervising Inspector	0.00	0.00	0.00	0.00	0.00
Traffic Operations Engineer	1.00	1.00	1.00	1.00	1.00
Total Full-Time	21.80	21.80	21.80	21.80	21.80
<u>Part-time:</u>					
Maintenance Aide	0.00	0.00	0.00	0.00	0.00
Engineering Inspector	0.92	0.93	0.92	0.92	0.92
Office Assistant	0.00	0.00	1.92	1.92	1.92
Senior Engineering Aide	0.63	0.63	0.63	0.63	0.63
Total Part-Time	1.55	1.56	3.47	3.47	3.47
Total Engineering and Transportati	23.35	23.35	25.27	25.27	25.27

GENERAL FUND SUMMARY OF POSITIONS BY DEPARTMENT

	2010-11 Adopted	2011-12 Adopted	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
Library					
<u>Full-Time:</u>					
Administrative Analyst II	1.00	1.00	1.00	1.00	1.00
Administrative Assistant III	1.00	1.00	1.00	1.00	1.00
Circulation Supervisor	0.00	0.00	0.00	0.00	0.00
Library Services Manager	0.00	0.00	0.00	0.00	0.00
Librarian	4.50	5.00	5.00	5.00	5.00
Library Assistant	2.00	2.00	2.00	2.00	2.00
Library Director	0.00	0.00	0.00	1.00	1.00
Senior Librarian	3.00	3.00	3.00	3.00	3.00
Senior Library Assistant	3.00	3.00	3.00	3.00	3.00
Total Full-Time	14.50	15.00	15.00	16.00	16.00
<u>Part-time:</u>					
Librarian	1.11	1.11	1.11	1.11	1.11
Library Assistant	0.00	0.00	0.00	0.00	0.00
Library Clerk	5.58	5.58	5.58	5.58	5.58
Library Services Manager	0.47	0.47	0.47	0.00	0.00
Library Director	0.46	0.46	0.46	0.00	0.00
Maintenance Aide	1.45	1.45	1.45	1.45	1.45
Office Assistant I	4.05	4.05	4.05	4.15	4.15
Office Assistant III	0.38	0.38	0.38	0.38	0.38
Police Service Aide	1.84	1.84	1.84	1.84	1.84
Administrative Analyst	0.00	0.00	0.00	0.00	0.00
Senior Library Assistant	1.25	1.25	1.25	1.25	1.25
Total Part-Time	16.59	16.59	16.59	15.76	15.76
Total Library	31.09	31.59	31.59	31.76	31.76

GENERAL FUND SUMMARY OF POSITIONS BY DEPARTMENT

	2010-11 Adopted	2011-12 Adopted	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
Police					
<u>Full-Time:</u>					
Administrative Specialist-Police	5.00	5.00	3.00	3.00	3.00
Administrative Assistant II	1.00	1.00	1.00	1.00	1.00
Administrative Assistant III	0.00	1.00	1.00	0.00	0.00
Administrative Specialist I	0.00	0.00	0.00	1.00	1.00
Animal Control Worker	2.00	2.00	2.00	0.00	0.00
Community Services Officer	4.00	4.00	4.00	6.00	6.00
Community Services Specialist	1.00	1.00	1.00	1.00	1.00
Crime Analysis Technician	0.00	0.00	0.00	1.00	1.00
Jailer	8.00	8.00	8.00	6.00	6.00
Police Captain	2.00	2.00	2.00	2.00	2.00
Police Chief	1.00	1.00	1.00	1.00	1.00
Police Lieutenant	4.00	4.00	5.00	5.00	5.00
Police Officer	64.00	63.00	63.00	65.50	68.00
Police Sergeant	14.00	14.00	14.00	14.00	14.00
Police Services Aide	4.00	4.00	4.00	4.00	4.00
Property & Evidence Technician	1.00	1.00	1.00	1.00	1.00
Property Clerk	1.00	1.00	1.00	3.00	3.00
Support Services Manager	1.00	1.00	1.00	1.00	1.00
Public Safety Dispatcher	15.00	15.00	15.00	15.00	15.00
Total Full-Time	128.00	128.00	127.00	130.50	133.00
<u>Part-time:</u>					
Administrative Assistant I	0.67	0.67	0.67	0.00	0.00
Police Department Specialist	0.00	0.00	0.00	1.84	1.84
Police Service Aide	0.00	0.00	0.00	0.67	0.67
Administrative Specialist II	0.46	0.00	0.00	0.46	0.46
Community Services Officer	0.00	0.00	0.92	0.92	0.92
Parking Aide	1.58	1.58	1.58	1.58	1.58
Police Officer	0.96	0.75	0.75		
Property clerk	0.48	0.48	0.48	0.48	0.48
Total Part-Time	4.15	3.48	4.40	5.95	5.95
Total Police	132.15	131.48	131.40	136.45	138.95

GENERAL FUND SUMMARY OF POSITIONS BY DEPARTMENT

	2010-11 Adopted	2011-12 Adopted	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
Public Works					
<u>Full-Time:</u>					
Administrative Analyst	0.05	0.05	0.05	0.15	0.15
Administrative Assistant II	0.10	0.10	0.10	0.10	0.10
Administrative Assistant III	0.40	0.40	0.40	0.50	0.50
Administrative Specialist III	0.00	0.00	0.00	0.50	0.50
Electrician I	1.00	1.00	1.00	1.00	1.00
Electrician II	1.00	1.00	1.00	1.00	1.00
Facilities and Open Space Mgr	0.20	0.20	0.20	0.20	0.20
Maintenance Worker Entry	2.00	2.00	2.00	1.00	1.00
Park Maintenance Worker I	2.75	2.75	3.75	4.75	4.75
Park Maintenance Worker II	3.00	3.00	2.00	2.00	2.00
Park Maintenance Worker III	0.00	0.00	0.00	0.00	0.00
Park Supervisor	0.83	0.83	0.83	0.83	0.83
Pavement Maintenance Supervisor	0.00	0.00	0.00	0.00	0.00
Public Works Director	0.05	0.05	0.07	0.12	0.12
Street Maintenance Manager	0.10	0.10	0.00	0.00	0.00
Street Maintenance Worker I	0.00	0.00	0.50	0.50	0.50
Street Maintenance Worker II	0.00	0.00	0.00	0.00	0.00
Street Maintenance Worker III	0.30	0.30	0.30	0.30	0.30
Street Supervisor	0.40	0.40	0.40	0.40	0.40
Traffic Supervisor	0.60	0.60	0.60	0.60	0.60
Tree Trimmer I	2.00	2.00	2.00	2.00	2.00
Tree Trimmer II	2.00	2.00	2.00	2.00	2.00
Total Full-Time	16.78	16.78	17.20	17.95	17.95
<u>Part-time:</u>					
Maintenance Aide	2.22	2.34	2.93	3.65	3.65
Public Works Aide	0.00	0.00	0.00	0.46	0.46
Park Maintenance Worker I	0.48	0.48	0.48	0.00	0.00
Maintenance Worker Entry	0.48	0.48	0.48	0.00	0.00
Total Part-Time	3.18	3.30	3.89	4.11	4.11
Total Public Works	19.96	20.08	21.09	22.06	22.06

GENERAL FUND SUMMARY OF POSITIONS BY DEPARTMENT

	2010-11 Adopted	2011-12 Adopted	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
Recreation and Human Services					
<u>Full-Time:</u>					
Administrative Assistant I	1.00	1.00	1.00	1.00	1.00
Administrative Assistant III	1.00	1.00	1.00	1.00	1.00
Recreation Director	1.00	1.00	1.00	0.25	0.25
Recreation Manager	1.75	1.75	1.75	2.00	2.00
Recreation Supervisor I	0.00	0.00	0.00	0.00	0.00
Recreation Supervisor II	3.75	3.75	3.77	4.40	4.40
Administrative Specialist III	1.00	1.00	1.00	1.00	1.00
Total Full-Time	9.50	9.50	9.52	9.65	9.65
<u>Part-time:</u>					
Administrative Assistant I	0.00	0.00	0.00	0.00	0.00
Office Assistant II	0.00	0.00	0.00	0.00	0.00
Recreation Leader I	0.42	0.05	0.05	0.42	0.42
Recreation Leader II	12.10	12.37	12.37	12.47	12.47
Recreation Specialist I	7.24	8.34	8.35	8.90	8.90
Recreation Specialist II	3.88	3.82	3.82	4.25	4.25
Recreation Specialist III	0.26	0.35	0.17	0.26	0.26
Total Part-Time	23.90	24.93	24.76	26.30	26.30
Total Recreation & Human Services	33.40	34.43	34.28	35.95	35.95
Total Work Force	290.13	292.08	297.00	307.92	310.42

GENERAL FUND SALARY AND BENEFITS BY FUNCTION

2010-11 Actual	Regular Salary	Overtime	Benefits	Total	Overtime Allocation
General Government	\$2,256,878	\$2,745	\$973,520	\$3,233,143	0.16%
Police	11,827,623	1,688,068	7,798,853	21,314,544	99.04%
Engineering & Transportation	993,628	1,293	581,732	1,576,653	0.08%
Community Development	1,423,363	2,146	643,727	2,069,236	0.13%
Public Works	1,119,144	7,486	543,136	1,669,766	0.44%
Library Services	1,655,176	1,072	546,689	2,202,937	0.06%
Recreation & Human Services	1,451,564	1,688	444,728	1,897,980	0.10%
Sub-Total Salary and Benefits	20,727,376	1,704,499	11,532,385	33,964,260	100.00%
Retiree Medical	-	-	920,415	920,415	0.00%
Total Salary and Benefits	\$20,727,376	\$1,704,499	\$12,452,800	\$34,884,675	100.00%
2011-12 Actual	Regular Salary	Overtime	Benefits	Total	Overtime Allocation
General Government	\$2,496,248	\$3,746	\$1,021,398	\$3,521,392	0.21%
Police*	11,698,305	1,755,795	31,519,942	44,974,042	98.82%
Engineering & Transportation	1,029,614	2,429	655,699	1,687,742	0.14%
Community Development	1,816,851	4,530	872,908	2,694,289	0.25%
Public Works	1,169,459	7,144	631,302	1,807,905	0.40%
Library Services	1,726,738	502	609,611	2,336,851	0.03%
Recreation & Human Services	1,447,130	2,613	461,267	1,911,010	0.15%
Retiree Medical	-	-	1,333,268	900,000	0.00%
Sub-Total Salary and Benefits	21,384,345	1,776,759	37,105,395	60,266,499	100.00%
Total Salary and Benefits	\$21,384,345	\$1,776,759	\$37,105,395	\$60,266,499	100.00%
2012-13 Adopted	Regular Salary	Overtime	Benefits	Total	Overtime Allocation
General Government	\$2,483,030	\$4,281	\$1,267,617	\$3,754,928	0.31%
Police	12,179,854	1,349,991	6,568,624	20,098,469	96.77%
Engineering & Transportation	711,546	9,555	1,147,008	1,868,109	0.68%
Community Development	1,428,800	8,744	774,386	2,211,930	0.63%
Public Works	781,370	14,384	736,051	698,243	1.03%
Library Services	1,696,254	1,503	691,518	2,389,275	0.11%
Recreation & Human Services	1,669,018	6,585	545,953	2,221,556	0.47%
Retiree	-	-	900,000	900,000	0.00%
Sub-Total Salary and Benefits	20,949,872	1,395,043	12,631,157	34,976,072	100%
Capital Improvement Program	1,604,273	-	-	1,604,273	N/A
Total Salary and Benefits	\$22,554,145	\$1,395,043	\$12,631,157	\$36,580,345	100.00%

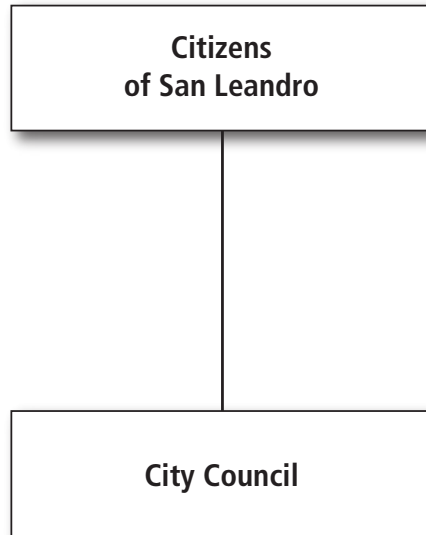
GENERAL FUND SALARY AND BENEFITS BY FUNCTION

2013-14 Proposed	Regular Salary	Overtime	Benefits	Total	Overtime Allocation
General Government	\$2,791,896	\$4,877	\$1,481,988	4,278,761	0.35%
Police	13,028,030	1,346,094	6,787,097	21,161,221	96.76%
Engineering & Transportation	712,434	9,555	1,224,984	1,946,973	0.69%
Community Development	1,842,336	8,744	1,039,148	2,890,228	0.63%
Public Works	1,300,394	15,492	785,646	2,101,532	1.11%
Library Services	1,705,082	1,503	660,742	2,367,327	0.11%
Recreation & Human Services	1,726,855	4,961	582,640	2,314,456	0.36%
Retiree			1,000,000	1,000,000	0.00%
Sub-Total Salary and Benefits	23,107,027	1,391,226	13,562,245	38,060,498	100%
Capital Improvement Program	1,604,273	-		1,604,273	N/A
Total Salary and Benefits	\$24,711,300	\$1,391,226	\$13,562,245	\$39,664,771	100.00%

2014-15 Proposed	Regular Salary	Overtime	Benefits	Total	Overtime Allocation
General Government	2,872,507	4,877	1,554,023	4,431,407	0.63%
Police	13,877,629	1,348,409	7,207,730	22,433,768	96.66%
Engineering & Transportation	714,111	9,555	1,304,573	2,028,239	0.68%
Community Development	1,855,008	8,744	1,108,474	2,972,226	0.63%
Public Works	1,313,210	15,492	845,065	2,173,767	1.11%
Library Services	1,737,765	1,503	708,892	2,448,160	0.11%
Recreation & Human Services	1,758,251	5,061	631,680	2,394,992	0.36%
Retiree			1,050,000	1,050,000	0.00%
Sub-Total Salary and Benefits	24,128,481	1,393,641	14,410,437	39,932,559	100%
Capital Improvement Program	1,604,273	-		1,604,273	N/A
Total Salary and Benefits	\$25,732,754	\$1,393,641	\$14,410,437	\$41,536,832	100%

* Police Benefit in 2011-12 actual includes the PERS side fund payoff

CITY COUNCIL





DESCRIPTION

The City Council is the governing body of the City with the authority to adopt and enforce municipal laws and regulations. The City Council includes a Mayor and six Council members. Council members are nominated by geographical districts and elected at-large, each serving the entire community of San Leandro. The Mayor is nominated and elected at-large. The Mayor and Council members may serve a maximum of two consecutive four-year terms. The Mayor and City Council appoint members of the community to sit on the City's various advisory Boards and Commissions, ensuring that a wide cross-section of the community is represented in City government.

The City Council appoints the City Manager, who serves as the City's chief executive officer. The City Manager appoints all City Department Directors and is responsible to the City Council for all City operations. The City Council also appoints the City Attorney, who serves as the City's chief legal officer.

The Mayor and City Council members also serve on a variety of intergovernmental committees and commissions. This has been of great value in not only improving county and regional governance, but in also securing funding for a number of transportation, streetscape beautification, and "Smart Growth" projects. The City Council has also been active in lobbying both state and federal legislators for funding for City projects, particularly in the area of transportation improvements.

2012-13 ACCOMPLISHMENTS

- Continued progress on development plans for the Shoreline-Marina area and authorized the initiation of an environmental review process for the proposed project.
- Appointed a new City Attorney.
- Adopted a balanced budget for fiscal year 2012-13.
- Transitioned to a two-year budget process.
- Refinanced existing debt to reduce long-term debt service payments.
- Increased community communication creating a Meeting Central page on the City website, enhancing the availability live streaming and archived audio of the Council meetings, and developed plans to provide video coverage of Council meetings and re-introduced Town Hall meetings.
- Continued development of the Lit San Leandro public-private partnership by securing a \$2.1 million Economic Development Administration grant to expand the fiber optic system, hosting a visit by the Chairman of the Federal Communications Commission, connecting the Main and Manor Libraries to the high-speed network, and hiring the East Bay's first Chief Innovation Officer.
- Continued support of numerous community events and programs, including the reinstatement of the Martin Luther King, Jr. Day Celebration.



- Furthered the City’s support of environmental and sustainable initiatives including implementation of a polystyrene ban and plastic bag restrictions.
- Strengthened the relationship with both school districts by hosting a joint public meeting with all three bodies, and authorized a loan to the San Leandro Unified School District to support creation of a student health care facility.

2013-15 GOALS AND OBJECTIVES

- A. Place the City on a firm foundation for long-term fiscal sustainability
- B. Undertake programs and advance projects promoting sustainable economic development, including transforming San Leandro into a center for innovation
- C. Provide quality public safety services and work in partnership with the community to keep San Leandro safe
- D. Maintain and enhance the City’s infrastructure
- E. Support and implement programs, activities and strengthen communication that enhance the quality of life, including wellness, in San Leandro and promotes a sense of community and civic pride
- F. Maintain and support a strong positive relationship between the City and schools

PROGRAM CHANGES

None



CITY COUNCIL

Expenditures by Category

	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
Salaries/Benefits	\$264,139	\$289,724	\$ 313,922	\$ 305,685	\$ 315,212
Services	40,106	41,416	55,245	56,645	56,645
Supplies	5,309	5,844	7,509	6,109	6,109
Capital Outlay	-	-	-	-	-
Other	40,171	61,777	59,165	66,795	67,817
Grand Total	\$349,725	\$398,761	\$435,841	\$435,234	\$445,783

Expenditures by Fund

	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
General Fund	\$349,725	\$398,761	\$435,841	\$435,234	\$445,783
Grand Total	\$349,725	\$398,761	\$435,841	\$435,234	\$445,783

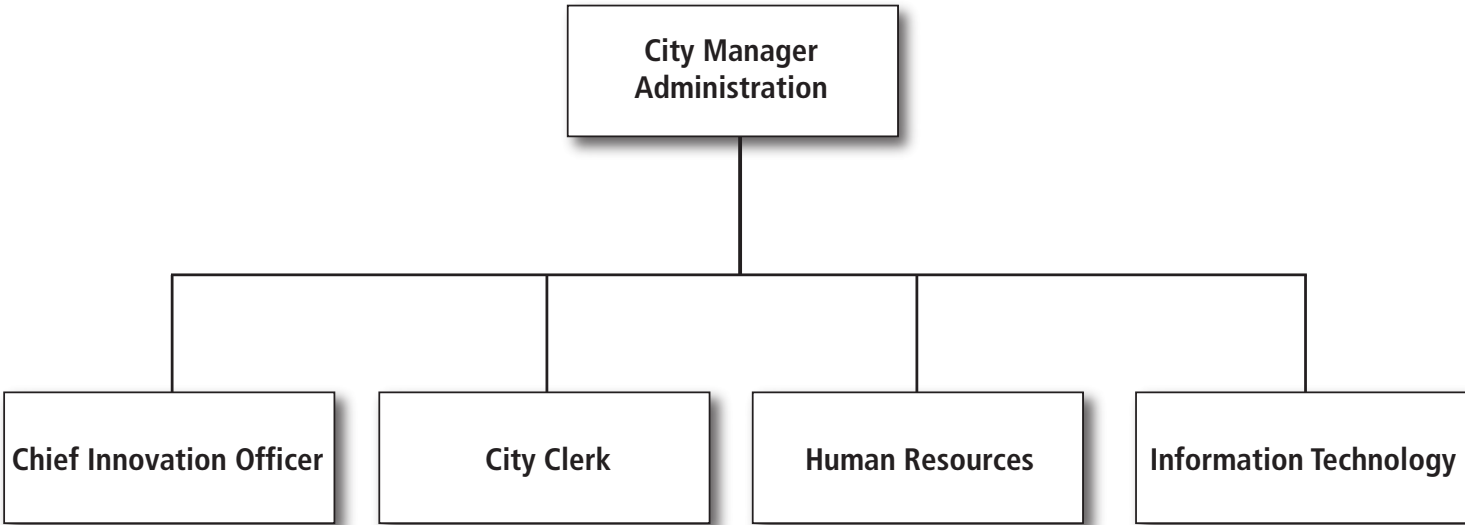
Personnel Summary

	2010-11 Adopted	2011-12 Adopted	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
General Fund Full-Time	8.00	8.00	8.00	8.00	8.00
Total	8.00	8.00	8.00	8.00	8.00

NOTES:



CITY MANAGER





DESCRIPTION

The City Manager is appointed by the City Council, and serves as the chief executive officer of the City and the key staff advisor to the City Council. The City Manager is responsible for implementing policies as directed by the City Council and enforcing all municipal laws and regulations for the benefit of the community. The City Manager's duties include direction and supervision of the departments, preparation and administration of the annual City budget, and planning and implementing key projects.

To carry out these duties and provide critical citywide services, the City Manager employs professional and administrative support staff, including the Assistant City Manager, Chief Innovation Officer, Assistant to the City Manager, and, the department is organized into four divisions: City Manager Administration, City Clerk, Human Resources, and Information Technology. The **City Manager Administration Division** is responsible for the overall administration and supervision of City activities. The division provides professional staff support and guidance to the City Council. Additionally, the division provides leadership and direction to all City departments on operational matters.

The **City Clerk Division** is responsible for preparing and distributing the City Council agenda and accurately recording all proceedings of City Council meetings; conducting follow-up activities related to the agenda process; performing required legal noticing for City Council meetings, including public hearings; filing of required documents for candidates, elected officials, Board and Commission members and designated employees in compliance with the Political Reform Act; maintenance of public records, response to requests for public documents and coordination of the City's Records Management Program; broadcasting of the City Council agenda and other public service announcements; and managing and conducting City elections.

The **Human Resources Division** oversees activities related to personnel management, employee services and retiree benefits. Services include employee orientation, staff compliance training and recognition programs; recruiting, screening, and hiring of qualified candidates; management of employee relations, employee benefits, safety compliance, compensation, position classification, and workers' compensation programs; serving as staff to the Personnel Relations Board (PRB); development, implementation and administration of employee groups' Memoranda of Understanding as well as the City's personnel policies and procedures; and maintenance of the City's position database, general employee records, and human resources information system (HRIS) to ensure compliance with and reporting capability for federal, state and local rules and regulations.

The **Information Technology Division** provides implementation and ongoing support for information management systems and services to all City departments. The division is responsible for the design, coordination and maintenance of all information technology systems, including the City's website, telephone, network server, desktop,



application, and telecommunications. Services also include employee technical training and development, graphic design and implementation and maintenance of Geographic Information Systems (GIS). The division is also responsible for providing central services such as photocopying and printing services, mail preparation and processing and internal delivery services to City departments.

The Information Technology Division is funded through an Internal Service Fund. Some functions within the Human Resources Division are partially funded by the Self-Insurance Fund. All other divisions are funded by the General Fund. A full description is provided within the Internal Service Funds section of the biennial budget.

The **Innovation Division** oversees activities related to optimization of Lit San Leandro fiber optic network as both an economic development tool and a tool for increased civic engagement and innovation throughout San Leandro. Services include engagement with Lit San Leandro principals, staff and partners to ensure development of effective services to support the City's business attraction, retention and expansion efforts; identification and development of public/private partnerships that advance the expansion of outstanding opportunity sites for location of tech businesses; ensure services delivered via the LSL network provide benefit for a range of businesses, from traditional industries to tech and innovative industries; and develop opportunities to increase civic engagement with the City of San Leandro through new technologies that encourage collaboration, transparency and communication.

2012-13 ACCOMPLISHMENTS

- Continued improving communication and community access to City programs, services and projects by:
 - Resuming Town Hall Meetings;
 - Redesigning the City's website to increase accessibility and communication to the community, with new features such as multilingual translation;
 - Debuting the Meeting Central webpage, which has links to meeting agendas, minutes, staff reports and attachments, and audio files for City Council meetings; and
 - Re-establishing the monthly Human Resources Newsletter which highlights recent personnel activity, safety tips, benefit information and training schedules.
- Conducted a Candidate Orientation for City Council candidates and the public.
- The Human Resources division completed 30 recruitments including the Library Director, Human Resources Manager and the newly created position of Chief Innovation Officer. Human Resources also implemented new ways for streamlining processes, reducing paperwork and enhancing customer service for internal and external customers during the recruitment process. Created an electronic Personnel Action Form for internal use by City departments to eliminate the need of paper forms for processing employment actions. At the



- request of City employees, successfully added a higher benefit level to the City's employee paid vision plan at no cost to the City.
- Upgraded Library's public internet connectivity to Lit San Leandro's gigabit network.
 - Installed additional community kiosks in the Police and Recreation and Human Services Departments.
 - Developed an expansion plan for the Lit San Leandro fiber network and successfully secured a \$2.1 million grant from the U.S. Economic Development Administration to fund the expansion project.
 - Partnered with and hosted US Ignite, Mozilla Ignite, and the Chairman of the Federal Communications Commission on high-speed broadband initiatives, placing San Leandro at the forefront of a national movement to create new technologies based on gigabit connectivity.

2013-15 GOALS AND OBJECTIVES

- Implement a City records management program that promotes and facilitates digital records storage and greater availability of City records to the public (Supports Council Goal E).
- Increase government transparency by procuring, installing and implementing video technology for use in the Council Chambers (Supports Council Goal E).
- Assess Human Resources services to all City departments to identify and implement improvements to enhance communication in meeting the challenges of reorganization and workforce planning. Evaluate compliance training process, program implementation and contract to ensure services received and provided are in line with OSHA requirements.
- Completed Labor Negotiations and updating of Memorandums of Understanding for fiscally sustainable successor agreements (Supports Council Goal A).
- Evaluate benefit options annually to ensure high quality programs and control cost (Supports Council Goal A).
- Work with the Library Department to modernize the current Library system by upgrading and providing a feature rich application which includes mobile functionality and social media (Supports Council Goal E).
- Install public Wi-Fi downtown (Supports Council Goals B, C, D and E).
- Upgrade the City's automated permitting system to enhance features and provide a web portal for the community and businesses (Supports Council Goals B and E).
- Working with other departments, continue leveraging Lit San Leandro and other local assets to support and develop innovative businesses in emerging industries (Supports Council Goal E).
- Complete implementation of the Lit San Leandro expansion project (Supports Council Goal B).
- Identify opportunities to use technology to improve City operations and communications with citizens, including the potential use or development of new digital applications (Supports Council Goals B and E).



PROGRAM CHANGES

- Created new personnel and administrative budgets for the Chief Innovation Officer position, a portion of which will be offset by revenue from a public-private partnership over the next three years.



CITY MANAGER DEPARTMENT

	<i>Expenditures by Category</i>				
	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
Salaries/Benefits	\$ 3,387,928	\$ 3,481,836	\$ 3,840,883	\$ 4,188,093	\$ 4,293,643
Services	3,450,324	2,256,932	2,830,984	2,739,548	2,893,548
Supplies	73,718	77,473	116,785	116,225	116,225
Capital Outlay	711,874	641,407	308,122	220,122	220,122
Other	872,925	832,298	903,373	935,168	942,897
Grand Total	\$ 8,496,769	\$ 7,289,946	\$ 8,000,147	\$ 8,199,156	\$ 8,466,435

	<i>Expenditures by Fund</i>				
	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
General Fund	\$ 3,441,203	\$ 2,521,628	\$ 2,979,966	\$ 3,235,838	\$ 3,414,052
Public Access & Government (PEG) Fund	9,390	46,290	149,180	32,900	32,900
Information Technology Fund	3,768,743	3,878,682	3,673,995	3,763,281	3,851,900
Self Insurance Fund	1,277,433	843,346	1,197,006	1,167,137	1,167,583
Grand Total	\$ 8,496,769	\$ 7,289,946	\$ 8,000,147	\$ 8,199,156	\$ 8,466,435

	<i>Personnel Summary</i>				
	2010-11 Adopted	2011-12 Adopted	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
<u>Full-Time:</u>					
General Fund	11.00	11.00	12.00	13.80	13.80
Public Access & Government (PEG) Fund	-	-	-	-	-
Information Technology Fund	13.50	13.00	13.00	13.00	13.00
Self Insurance Fund	-	-	-	-	-
Total Full-Time	24.50	24.00	25.00	26.80	26.80
<u>Part-time:</u>					
General Fund	1.13	1.13	0.75	0.48	0.48
All Other Funds	0.77	0.77	0.78	0.38	0.38
Total Part-Time	1.90	1.90	1.53	0.86	0.86
Total	26.40	25.90	26.53	27.66	27.66

CITY MANAGER ADMINISTRATION DIVISION

	<i>Expenditures by Category</i>				
	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
Salaries/Benefits	\$ 895,405	\$ 836,570	\$ 934,284	\$ 1,005,931	\$ 1,025,559
Services	49,987	75,487	91,128	87,156	87,156
Supplies	3,228	4,359	6,490	5,430	5,430
Other	181,958	147,199	197,539	187,290	189,854
Grand Total	\$ 1,130,578	\$ 1,063,615	\$ 1,229,441	\$ 1,285,807	\$ 1,307,999
FTE Total	4.75	4.75	4.75	4.80	4.80

CITY CLERK DIVISION

	<i>Expenditures by Category</i>				
	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
Salaries/Benefits	\$ 260,256	\$ 280,844	\$ 292,669	\$ 311,651	\$ 319,121
Services	196,679	5,920	131,305	21,305	131,305
Supplies	1,205	1,196	4,000	4,000	4,000
Other	182,246	150,075	141,237	129,484	130,676
Grand Total	\$ 640,386	\$ 438,035	\$ 569,211	\$ 466,440	\$ 585,102
FTE Total	2.00	2.00	2.00	2.00	2.00

CITY INNOVATION DIVISION

	<i>Expenditures by Category</i>				
	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
Salaries/Benefits	\$ -	\$ -	\$ -	\$ 212,959	\$ 218,200
Services	-	-	-	19,500	19,500
Supplies	-	-	-	500	500
Other	-	-	-	12,864	12,719
Grand Total	\$ -	\$ -	\$ -	\$ 245,823	\$ 250,919
FTE Total	-	-	-	1.00	1.00

HUMAN RESOURCES

Expenditures by Category

	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
Salaries/Benefits	\$ 646,465	\$ 717,336	\$ 861,594	\$ 877,390	\$ 907,843
Services	2,148,039	1,005,833	1,356,741	1,356,741	1,356,741
Supplies	16,787	7,042	11,740	11,740	11,740
Capital Outlay	-	981	1,200	1,200	1,200
Other	136,381	132,132	147,045	157,834	160,091
Grand Total	\$ 2,947,672	\$ 1,863,324	\$ 2,378,320	\$ 2,404,905	\$ 2,437,615
FTE Total	6.15	6.15	6.78	6.86	6.86

INFORMATION TECHNOLOGY

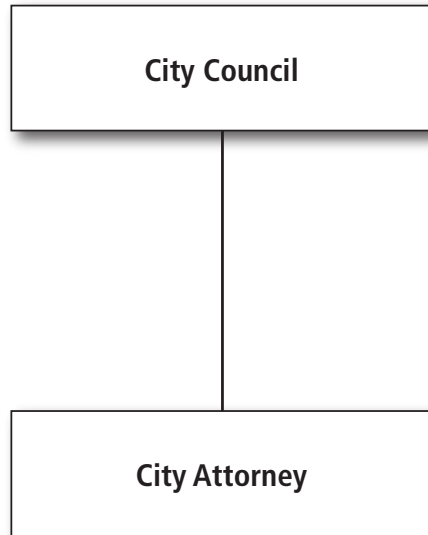
Expenditures by Category

	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
Salaries/Benefits	\$ 1,585,802	\$ 1,647,086	\$ 1,752,336	\$ 1,780,162	\$ 1,822,920
Services *	1,055,619	1,169,692	1,251,810	1,254,846	1,298,846
Supplies	52,498	64,876	94,555	94,555	94,555
Capital Outlay *	711,874	640,426	306,922	218,922	218,922
Other	372,340	402,892	417,552	447,696	449,557
Grand Total	\$ 3,778,133	\$ 3,924,972	\$ 3,823,175	\$ 3,796,181	\$ 3,884,800
FTE Total	13.50	13.00	13.00	13.00	13.00

NOTES:



CITY ATTORNEY





DESCRIPTION

The City Attorney represents and advises the City Council, City Boards and Commissions, officers and employees in all matters of law pertaining to their respective offices and official activities. The City Attorney prepares and/or reviews all proposed ordinances, resolutions and amendments, prepares or approves the form of all other legal documents and represents the City in litigation to which the City is a party. City Attorney services are provided by the law firm of Meyers Nave on a contractual basis.

In the past year, the City Attorney has provided advice and counsel to the City Council, Boards and Commissions, the City Manager and staff on a variety of matters in all areas of municipal government and redevelopment law. Matters have included the drafting of ordinances; code enforcement matters; personnel and labor relations matters; and legal support for numerous planning, development, engineering, public works, and redevelopment successor agency projects and litigation. The City Attorney provided advice on legislative and legal issues impacting the City's former Redevelopment Agency, as well as strategies and when necessary affirmative litigation related to the redevelopment agency's transition to post-redevelopment Successor Agency status.

2012-13 ACCOMPLISHMENTS

- Settled several significant cases, including litigation related to the King property at the Bayfair Center, and litigation brought against the City under the Religious Land Use and Institutionalized Persons Act (RLUIPA);
- Advised upon and, when necessary, filed litigation on behalf of the City to protect former redevelopment agency/City property and funds during consideration of the State budget and transition to post-redevelopment and Successor Agency activities;
- Advised on legal issues related to medical marijuana regulation, including bans and permits for a limited number of operators;
- Negotiated a loan agreement with the San Leandro Unified School District to assist in the purchase of property to develop a student health center close to San Leandro High School;
- Drafted property exchange, and reciprocal easement agreements for the transfer of property between the City and the San Leandro Chamber of Commerce for office space at the City's new downtown parking garage;
- Conducted training for the City Council and City Departments, including all employees in the Police Department on harassment and discrimination prevention. Conducted ethics training for all City officials in compliance with Assembly Bill 1234. Provided presentations to the San Leandro Leadership Academy and the Citizens Police Academy.
- Representation of the City, agencies and officers, in tort claims and litigation. Continued advice to the Risk Manager related to claims management.
- Reviewed and drafted ordinances that updated the City's Municipal and Zoning Codes related to cottage food operations, and animal regulations.



- Advised, and drafted documents to effect several code enforcement cases, including abatement of a property engaged in unlawful outdoor storage/hoarding.

2013-15 GOALS AND OBJECTIVES

- Provide the highest quality, cost effective and pro-active legal services to the City.
- Provide expert legal advice and advocacy to support the City in the ongoing implementation of ABX1-26 and related post – RDA legislation, which may include recommending the filing of civil actions to protect and preserve items on the City’s Recognized Obligations Payment Schedule.
- Provide proactive legal advice on the City’s efforts to encourage economic development, community development, and housing activities, including amendments to the LitSanLeandro license agreement. (Supports Council Goal B)
- Provide appropriate training and counseling services to City officials and staff to minimize liability and reduce risks.
- Continue to develop processes, trainings, and procedures with the Risk Manager to reduce the City’s claims, and legal risk exposure.



CITY ATTORNEY

Expenditures by Category

	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
Services	\$ 371,753	\$ 616,847	\$ 455,538	\$ 541,200	\$ 552,186
Supplies	15	-	-	-	-
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	-
Grand Total	\$ 371,767	\$ 616,847	\$ 455,538	\$ 541,200	\$ 552,186

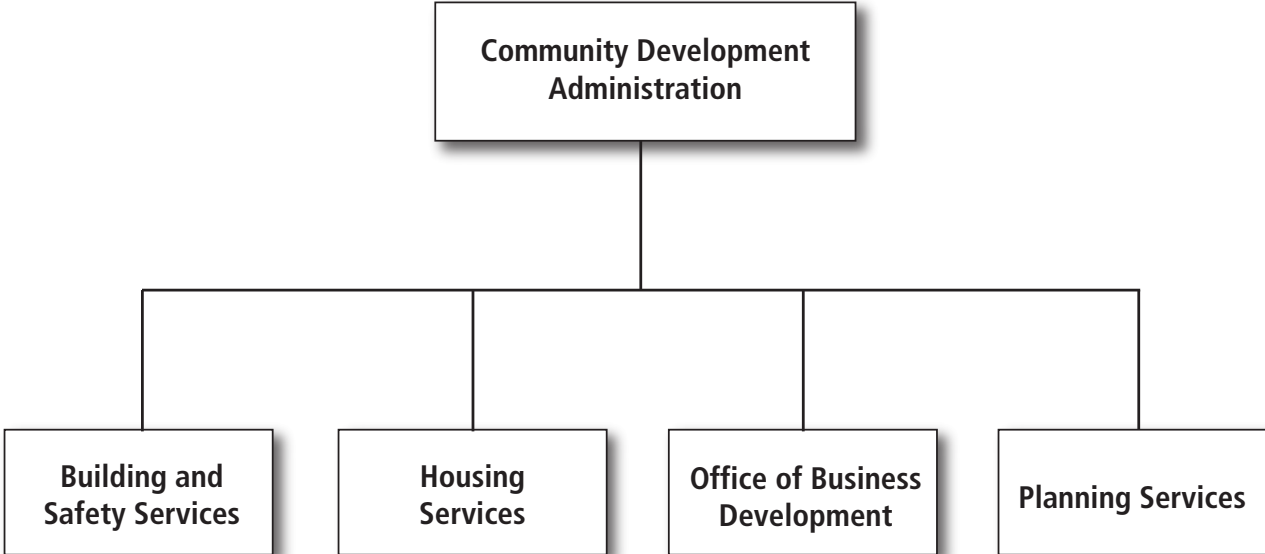
Expenditures by Fund

	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
General Fund	\$ 371,767	\$ 616,847	\$ 455,538	\$ 541,200	\$ 552,186
Grand Total	\$ 371,767	\$ 616,847	\$ 455,538	\$ 541,200	\$ 552,186

NOTES:



COMMUNITY DEVELOPMENT





DESCRIPTION

The Community Development Department has four divisions: Building and Safety, Business Development, Housing Services, and Planning Services. The Building and Safety Division regulates and inspects private development and construction throughout the city and administers the Federal Flood Plain Program. The Office of Business Development guides economic and business assistance strategies to maintain and improve the City's fiscal vitality. The Housing Services Division administers the City's federal Community Development Block Grant (CDBG) and HOME funds to implement the City's Consolidated Plan and Housing Element. The Planning Services Division coordinates development review and policy planning activities.

Until its elimination due to changes in State law on February 1, 2012, the **San Leandro Redevelopment Agency** provided the primary funding source for business development and housing services contained within the Community Development Department. The Redevelopment Agency was formed in 1960 to finance development projects and programs to eliminate economic stagnation and physical blight. The Agency's funding source was tax increment, a dedicated share of the growth in property tax within redevelopment project areas. San Leandro had three active redevelopment project areas: **Plaza, West San Leandro/MacArthur Boulevard** and Alameda County-City of San Leandro, (known as the **Joint Project Area**). Partnering with businesses, residents and property owners, the Redevelopment Agency was able to provide the private sector with financial and technical assistance to eliminate barriers to investment, thus stimulating economic growth.

As a result of the State's funding crises, all redevelopment agencies in California were required to make Supplemental Educational Revenue Augmentation Fund (SERAF) payments to the State in recent years. The State's 2011-12 budget and a subsequent legal decision, however, resulted in the elimination of all redevelopment agencies in California. For San Leandro, this action eliminated over \$15 million in annual tax increment revenue, of which roughly \$3.4 million was used for staffing and programs housed within the Community Development Department. Although the elimination of redevelopment does generate some new General Fund revenue for the City, the increase does not come close to offsetting the loss in redevelopment funds. As a result, future business development and housing services in San Leandro were reduced substantially in fiscal year 2012-13 such that expenditures were roughly equal to the new General Fund revenue.

The **Building and Safety Division** provides minimum standards to safeguard life, limb, health, property and public welfare by regulating and controlling the design, construction, quality of materials, use and occupancy locations and maintenance of buildings and structures within the city through plan review, permit issuance, and inspection. The Chief Building Official is designated as the Zoning Enforcement Official and is responsible for determining compliance with the Zoning Code and conducting site plan reviews and zoning interpretations. The division is responsible for project

management of the Airport Noise Insulation Program. The division also administers the Federal Flood Plain Program for the City, coordinates flood zone map information and oversees the department's One-Stop Permit Center.

The Office of **Business Development** is responsible for the City's business retention, attraction and expansion efforts. Business related activities are of benefit because a healthy local economy is critical to building and maintaining strong commercial and industrial areas. Since the adoption of the Economic Development Strategy in 1997, the City has identified economic development as an essential ingredient in the elimination of physical and economic blight. The 2010-14 Redevelopment Implementation Plan outlines the economic development priorities and objectives, and the City intends to continue these efforts in spite of the financial challenges associated with the loss of redevelopment.

The Office of Business Development is leading the Shoreline Development Project consistent with the Conceptual Master Plan approved by the Shoreline Development Citizens Advisory Committee and City Council.

The **Housing Services Division** helps provide safe, decent and affordable housing and suitable living environments for low and moderate-income San Leandro residents. The division administers the City's share of federal CDBG funds for use in community development projects that serve primarily low-income persons, as well as HOME and City Affordable Housing Trust Fund monies that are allocated for housing programs and projects. The division, with assistance from the Planning Division, administers the citywide Inclusionary Housing Program. The division also provides staff support to the Rent Review Board. Until 2012, redevelopment funding provided a primary revenue source for affordable housing programs, construction and services and the loss of redevelopment resulted in service reductions.

The primary function of the **Planning Services Division** is to direct development review and policy planning. Development review activities include providing staff support to the Planning Commission, Board of Zoning Adjustments, the Site Development Sub-Commission and the Zoning Enforcement Official regarding all land use matters. The Planning Services Division's responsibilities also include: processing and reviewing development proposals for new residential, commercial, office and industrial projects; completing special planning studies; preparing amendments to the General Plan, Zoning Code and Zoning Map; coordinating with local, regional and state agencies; coordinating the City's environmental review procedures for the division as well as for other departments; staffing the One-Stop Permit Center, which includes assisting the public with their planning and development-related questions; and assisting in enforcement of various City codes and ordinances relating to property and land use.

2012-13 ACCOMPLISHMENTS**Building and Safety Division**

- The Permit Center issued 1,822 building, plumbing, electrical, mechanical, sign and re-roof permits in 1,234 cases as of March 2013. The total valuation for issued permits to date is approximately \$22.9 million. There were 907 plan reviews completed for commercial, residential and industrial projects. Projects undergoing plan review included 7 additional homes at the Cherry Glen housing tract, the new Auto Zone store, JoAnn Fabrics retail tenant improvement, the Alameda County Electrical Union's Joint Apprentice Training Center, Kaiser Medical Administrative office tenant improvement on Merced St, Davita Dialysis Clinic on Merced St, Satellite Dialysis Clinic on Merced St, and the Lakeside Village Apartments building and common areas improvements. The building inspectors performed 3,936 building, plumbing, electrical, mechanical, re-roof, and sign inspections, and 102 service request inspections as of March 2013 and provided construction oversight to several major projects, including many of those mentioned above in plan review.
- Continued the San Leandro Residential Seismic Retrofit class with the volunteer efforts of the Building and Safety staff.
- In 2012-13, the Division conducted four Do-It-Yourself residential energy efficiency classes and performed over 100 energy audits on homes of San Leandro residents.

Business Development

- In November 2012, Cal-Coast Companies LLC submitted a formal planning application for the 52-acre shoreline development project consistent with the conceptual master plan developed in coordination with the Shoreline Citizens Advisory Committee and approved by the City Council. The Environmental Impact Report process began as scheduled and certification is projected for Spring 2014.
- Working in partnership with a property owner steering committee and the Downtown Association, developed a Management Plan for a Downtown Community Benefit District (CBD) to enhance security, maintenance and marketing in Downtown San Leandro. Ballots scheduled to be mailed in May 2013 with adoption of the CBD anticipated for July 15, 2013. Assessments to be collected on the 2013-14 tax roll and services to begin in January 2014.
- Continued efforts to unwind the former Redevelopment Agency including meeting all legal deadlines for report submittals, due diligence reports and audits. Prevailed in a legal dispute reducing the State Department of Finance's (DOF) demand from \$6.6 million to \$521,000. Negotiated a settlement agreement for a long-standing dispute thereby reducing the Successor Agency's potential obligation from more than \$46 million to \$7.75 million.

Housing Services Division

- The City provided Building Futures with Women & Children additional CDBG funds for ADA-related improvements at its domestic violence shelter and the project is slated to be completed by June 2013. The City also awarded 2012-13 CDBG grants to six (6) nonprofit agencies serving San Leandro that collectively have served 2,682 households (or 7,865 individuals) as of December 2012.
- The nonprofit Eden Housing, Inc, which the City awarded with a \$100,000 loan from CDBG and the City Affordable Housing Trust in 2012, has completed its rehabilitation of the Surf Apartments, a 46-unit affordable housing property that Eden owns and operates.
- Streamlined and modified the allocation of federal Community Development Block Grant (CDBG) funds under the Community Assistance Program (CAP) annual public services grant funding cycle effective beginning 2013-14.

Planning Services Division

- Reviewed and processed over 40 planning cases as of March 2013, including 7 Administrative Exceptions/Reviews, 5 Conditional Use Permits, 2 commercial/industrial Site Plan Reviews, 4 Planned Development cases, 7 temporary use or outdoor facility permits, 3 Public Convenience or Necessity (Alcohol Sales) Permits; 2 Mills Act (Historic Properties); 1 Non-Residential Condominium Conversion; 5 Residential Site Plan Reviews, including 1 View Preservation case; 2 Sign Exceptions; and 1 appeal; 1 Fence Modification, 1 Variance, and 1 appeal. Also processed approximately 346 Zoning Approvals for new businesses as part of the business licensing process and carried out detailed plan review for approximately 243 building permits.
- Continued work on the Energy Upgrade California program, co-sponsoring a homeowners' workshop with San Leandro Education Foundation in November 2012; participated in the East Bay Energy Watch program with staff time reimbursed by PG&E; conducted a Green House Gas (GHG) Emissions Inventory for the year 2010 and implementation update on the Climate Action Plan; and concluded the San Leandro Energy Efficiency grant program.
- Completed Zoning Code amendments related to secondary dwelling units and initiated code amendments for Medical Marijuana Dispensaries and State mandated Cottage Food Operations.

2013-15 GOALS AND OBJECTIVES**Building and Safety Division**

- Complete the Airport Noise Insulation Program. (Supports Council Goal E)
- Develop and implement with the East Bay Green Corridor a standardized and expedited system for plan reviews and permit issuance for solar projects. (Supports Council Goal B)
- Implement permitting software upgrades that will provide online citizen access for plan submittal, permit issuance, fee payment, inspection scheduling, inspection disposition information, and permitting history. (Supports Council Goal B)

Business Development

- Work with the community, stakeholders and permitting agencies to ensure all concerns are addressed in the Environmental Impact Report for the Shoreline Development. Collaborate with the Library Department to begin work with the community to develop plans for the library/community center portion of the Shoreline development. (Supports Council Goals B and E)
- Further development that is consistent with the Downtown Transit-Oriented Development Strategy and work in partnership with potential developers to identify development strategy for the 25-acre north parcel owned by Kaiser and facilitate its development. (Supports Council Goal B)
- Manage the disposal and development planning of real estate owned by the former Redevelopment Agency to ensure that the process conforms with legal requirements while also facilitating productive re-use of these sites in a manner that provides community benefits and economically productive uses. (Supports Council Goal B)

Housing Services Division

- Proceed with financing the remaining \$9.1 million development loan (approved in April 2009) for BRIDGE Housing Corporation to begin construction of the affordable rental housing at San Leandro Crossings. The City will not proceed with disbursing its loan until the State has formally approved BRIDGE's low income housing tax credit application funding request. (Supports Council Goal E)
- Completion of the renovations to two large affordable rental housing developments, the 840 unit Lakeside Village Apartments and the 75 unit Fargo Senior Center. Both projects will be 100% affordable to lower income renters and did not need any City subsidy. (Supports Council Goal E)

Planning Services Division

- Begin the State mandated General Plan and Housing Element Update process. By Summer 2013, staff will complete a competitive bid process and select a planning consultant to conduct and implement the process including preparation

of an Environmental Impact Report (EIR). The City shall adopt the final Housing Element Update by late 2014 and the General Plan Update by 2015, and submit to the State Department of Housing and Community Development for certification. (Supports Council Goal E)

- Complete planning entitlements for the proposed OSIssoft Tech Campus next to the Downtown BART Station. The Tech Campus will consist of new office buildings to meet the growth needs of the OSIssoft, global high tech company based in the City, and help revitalize the downtown transit-oriented development area. (Supports Council Goal B)
- Make additional amendments to the Zoning Code including clean up items related to commercial districts, medical marijuana and inclusionary zoning. (Supports Council Goal E)

PROGRAM CHANGES

Planning Services Division

- In order to undertake and complete the State required General Plan and Housing Element Update process described above, the Planning Services Division has requested \$1,000,000 from the General Fund over the next three fiscal years. Due to the time-consuming nature and focused expertise needed to complete the comprehensive General Plan and Housing Element Updates, staff will need to RFP for a planning consultant to undertake the process and to complete an EIR under California Environmental Quality Act (CEQA) by the State imposed deadlines in 2014-15.

COMMUNITY DEVELOPMENT DEPARTMENT

Expenditures by Category

	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
Salaries/Benefits	\$ 2,176,845	\$ 2,819,358	\$ 2,797,586	\$ 3,017,881	\$ 3,122,806
Services	609,333	487,550	917,910	1,244,881	1,197,389
Supplies	27,574	23,456	36,850	36,850	36,850
Capital Outlay	2,490	6,995	-	-	-
Other	898,586	822,559	989,834	902,247	910,096
Grand Total	\$ 3,714,827	\$ 4,159,918	\$ 4,742,180	\$ 5,201,859	\$ 5,267,141

Expenditures by Fund

	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
General Fund	\$ 2,662,945	\$ 3,387,555	\$ 3,764,986	\$ 4,298,818	\$ 4,360,175
Community Development Block Grant Fund	312,283	463,719	538,996	462,240	465,876
HOME Fund	418,799	17,383	141,278	143,881	144,170
Special Grants Fund	-	10,609	-	-	-
Affordable Housing Asset Fund	-	368	-	-	-
Business Improvement District Fund	320,800	280,284	296,920	296,920	296,920
Grand Total	\$ 3,714,827	\$ 4,159,918	\$ 4,742,180	\$ 5,201,859	\$ 5,267,141

Personnel Summary

	2010-11 Adopted	2011-12 Adopted	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
<u>Full-Time:</u>					
General Fund	16.11	16.91	18.75	19.60	19.60
Community Development Block Grant Fund	1.00	1.00	0.84	0.78	0.78
HOME Fund	0.12	0.12	0.07	0.07	0.07
Grant Fund	0.00	0.08	0.00	0.00	0.00
Storm Water Fund	0.03	0.03	0.00	0.00	0.00
Water Pollution Control Plant	0.50	0.00	0.00	0.00	0.00
Total Full-Time	17.76	18.14	19.66	20.45	20.45
<u>Part-time:</u>					
General Fund	0.46	0.46	0.19	0.70	0.70
Community Development Block Grant Fund	0.00	0.00	0.00	0.00	0.00
HOME Fund	0.00	0.00	0.00	0.00	0.00
Other Funds	0.00	0.00	0.00	0.00	0.00
Total Part-Time	0.46	0.46	0.19	0.70	0.70
Total	18.22	18.60	19.85	21.15	21.15

COMMUNITY DEVELOPMENT ADMINISTRATION DIVISION

Expenditures by Category

	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
Salaries/Benefits	\$ -	\$ -	\$ 243,343	\$ -	\$ -
Services	60	190	1,833	1,833	1,833
Supplies	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Other	1,669	-	-	-	-
Grand Total	\$ 1,729	\$ 190	\$ 245,176	\$ 1,833	\$ 1,833
FTE Total	1.60	0.60	1.00	-	-

PLANNING SERVICES DIVISION

Expenditures by Category

	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
Salaries/Benefits	\$ 631,413	\$ 722,852	\$ 689,309	\$ 841,629	\$ 873,613
Services	85,970	-	25,797	325,797	325,797
Supplies	8,904	8,120	15,700	15,700	15,700
Capital Outlay	-	-	-	-	-
Other	202,687	178,403	180,358	202,805	206,966
Grand Total	\$ 928,973	\$ 909,375	\$ 911,164	\$ 1,385,931	\$ 1,422,076
FTE Total	4.36	4.36	5.00	5.70	5.70

BUILDING AND SAFETY SERVICES DIVISION

Expenditures by Category

	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
Salaries/Benefits	\$ 1,436,467	\$ 1,515,769	\$ 1,535,134	\$ 1,639,677	\$ 1,693,471
Services	39,614	38,823	55,950	55,950	55,950
Supplies	18,489	13,489	12,950	12,950	12,950
Capital Outlay	2,490	1,009	-	-	-
Other	233,703	253,647	269,979	284,317	290,217
Grand Total	\$ 1,730,763	\$ 1,822,737	\$ 1,874,013	\$ 1,992,894	\$ 2,052,588
FTE Total	11.00	11.00	12.35	12.25	12.25

HOUSING SERVICES DIVISION*Expenditures by Category*

	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
Salaries/Benefits	\$ 108,965	\$ 289,425	\$ 215,218	\$ 185,525	191,464
Services	162,889	150,148	168,660	204,631	207,139
Supplies	181	288	4,200	4,200	4,200
Capital Outlay	-	5,986	-	-	-
Other	460,527	264,534	459,609	393,962	391,772
Grand Total	\$ 732,562	\$ 710,381	\$ 847,687	\$ 788,318	\$ 794,575
FTE Total	1.26	1.26	1.50	1.15	1.15

BUSINESS IMPROVEMENT DISTRICT**LINK'S SHUTTLE SERVICE***Expenditures by Category*

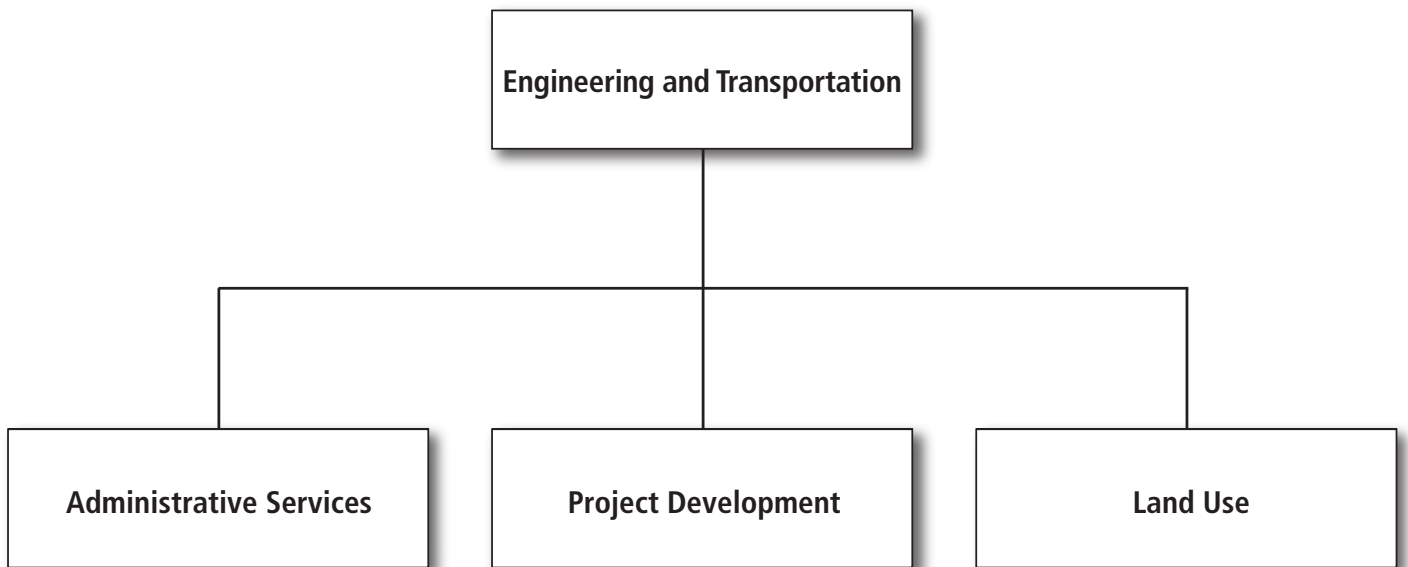
	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
Services	\$ 320,800	\$ 280,284	\$ 296,920	\$ 296,920	\$ 296,920
Supplies	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	-
Grand Total	\$ 320,800	\$ 280,284	\$ 296,920	\$ 296,920	\$ 296,920
FTE Total					

BUSINESS DEVELOPMENT*Expenditures by Category*

	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
Salaries/Benefits	\$ -	\$ 291,312	\$ 114,582	\$ 351,050	\$ 364,258
Services	-	18,105	368,750	359,750	309,750
Supplies	-	1,559	4,000	4,000	4,000
Capital Outlay	-	-	-	-	-
Other	-	125,975	79,888	21,163	21,141
Grand Total	\$ -	\$ 436,951	\$ 567,220	\$ 735,963	\$ 699,149
FTE Total	0.00	0.00	0.68	2.05	2.05

NOTES:

ENGINEERING AND TRANSPORTATION





DESCRIPTION

The Engineering and Transportation Department is responsible for the administration of all professional engineering services for the City, including traffic and transportation engineering. The professional engineering services provided include administration and implementation of the City's Capital Improvement Program (CIP) and technical support for various public improvements. The department provides engineering construction inspection and review of all permits for subdivisions and private development projects. Traffic and transportation engineering services include transportation planning, geometric design of streets, traffic signals, and markings for safe and efficient traffic circulation. To carry out these duties, the Engineering and Transportation Department is comprised of three divisions: Administrative Services, Project Development, and Land Use.

The **Administrative Services Division** is responsible for the administration and management of the department. The division is also responsible for the administrative support for the department, contract management, grant management, and fiscal management of the City's CIP budget and department operating budgets. In addition, the division manages real property owned by the City, acquires property, and provides relocation assistance on capital projects proposed by all City departments.

The **Project Development Division** provides the management and administrative direction of all professional engineering services required for developing and contracting public improvements, and provides engineering-related support services to other City departments. The division is responsible for the operation of the pavement management program and, together with the Land Division, implements the sidewalk repair program. This division implements the CIP and administers related construction contracts. Projects are designed by City staff or by contract engineering services. Engineering Inspectors in the division are responsible for the on-site inspection of public improvements.

The **Land Use Division** provides engineering assistance, review, and direction on public and private improvement projects that are not funded by the City. This includes review of all subdivisions and other private developments, as well as permits issued for construction within the public right-of-way for agencies such as East Bay Municipal Utilities District (EBMUD) and Oro Loma Sanitary District. This division contracts surveying and mapping services related to the City's infrastructure and for other City departments. The division also provides traffic engineering and transportation planning services for the City. The division is responsible for the review of the traffic aspects for all City and private projects, identification of future transportation needs, and planning for future transportation improvements. Staff members serve as City representatives to the Alameda County Transportation Commission, and provide coordination of City transportation functions with other cities, agencies, and Caltrans. The division is responsible for the design of traffic safety improvements, including signals, signs and markings, response to public questions and requests regarding traffic conditions, and analysis of existing traffic conditions to determine appropriate safety improvements.



2012-13 ACCOMPLISHMENTS

- Designed and bid street rehabilitation and sealing projects.
- Managed and inspected approximately \$12M in construction at the WPCP in the first full year of a \$50M, three year construction project.
- Completed installation of a fiber loop with a connection across I-880 at Washington.
- Completed construction of the Downtown Parking Garage.
- Completed demolition and remediation of the triangle property at East 14th/ 150th/ Hesperian in preparation for a street widening project.
- Completed installation of new street lights on East 14th Street south of 150th Avenue.
- Launched the school pedestrian and bicyclist safety program, a \$410,000 Safe Routes to School grant with a media event and began traffic safety education at all of the K-8th public schools in the City.
- Completed a traffic signal project with a dedicated pedestrian walking phase at the intersection of Bancroft Avenue and 136th Avenue and traffic safety education to improve the traffic safety for the San Leandro High School and its 9th Grade Campus.
- Completed the reconstruction of asphalt pathways at City parks using WW Grant funds provided by East Bay Regional Park District.

2013-15 GOALS AND OBJECTIVES

- Complete the construction of the citywide redundant fiber-ring project (Supports Council Goals B, D and E).
- Complete the design and construction of the East San Leandro Bicycle Network by implementing all proposed Class II (dedicated) and Class III (shared) bikeways (Supports Council Goals D and E).
- Complete the design and partial construction of accessible pedestrian signal equipment at 13 intersections (Supports Council Goals D and E).
- Complete the design and construction of the traffic signal upgrade project at the intersection of Washington Avenue and Monterey Boulevard (Supports Council Goal D).
- Construct no less than 30 Americans with Disabilities Act (ADA) ramps spread out at various locations in the City (Supports Council Goals D and E).
- Oversee successful completion of the construction of the Kaiser Hospital public improvements, including the reconstruction of sections of Merced Street and Fairway Drive (Supports Council Goals B, D and E).
- Provide input to minimize impact of the construction of the I-880 High Occupancy Vehicle (HOV) lanes and replacement of Marina Avenue and Davis Street Overcrossing Bridges (Supports Council Goals B, D and E).
- Complete the WPCP rehabilitation project (Supports Council Goal D).
- Construct improvements on San Leandro Blvd from Davis Street to Williams Street (Supports Council Goals D and E).
- Complete design, right of way acquisition, and permitting of East 14th Street widening at Hesperian and 150th Avenue the “East 14th Triangle project” (Supports Council Goal D).



- Construct improvements at the Marina Park picnic areas and irrigation system (Supports Council Goals D and E).
- Construct Measure WW-funded improvements at Thrasher Park, Stenzel Park, San Leandro Ballpark, and Toyon Park (Supports Council Goals D and E).

PROGRAM CHANGES

None



**ENGINEERING AND TRANSPORTATION
DEPARTMENT**

12.4

Expenditures by Category

	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
Salaries/Benefits	\$ 1,602,269	\$ 1,730,200	\$ 1,978,477	\$ 1,946,973	\$ 2,028,239
Services	111,790	119,543	163,106	201,319	203,019
Supplies	14,583	13,900	21,603	21,603	21,603
Capital Outlay	1,038	11,616	-	-	-
Other	544,912	525,639	566,720	616,816	626,991
Grand Total	\$ 2,274,592	\$ 2,400,898	\$ 2,729,906	\$ 2,786,711	\$ 2,879,852

Expenditures by Fund

	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
General Fund	\$ 2,100,838	\$ 2,240,721	\$ 2,461,338	\$ 2,602,229	\$ 2,693,849
Gas Tax Fund	57,166	79,407	79,260	82,303	84,003
Heron Bay Maintenance Fund	53,668	53,668	68,000	65,500	65,500
Measure B Fund	40,569	-	4,000	4,000	4,000
SL Hillside Abatement (GHAD)	1,588	2,591	-	179	-
Water Pollution Control Enterprise Fund	16,812	15,288	117,308	30,000	30,000
Shoreline Enterprise Fund	3,951	9,223	-	2,500	2,500
Grand Total	\$ 2,274,592	\$ 2,400,898	\$ 2,729,906	\$ 2,786,711	\$ 2,879,852

Personnel Summary

	2010-11 Adopted	2011-12 Adopted	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
<u>Full-Time:</u>					
General Fund	21.80	21.80	21.80	21.80	21.80
Measure B	1.12	1.12	1.12	1.12	1.12
Heron Bay Fund	0.08	0.08	0.08	0.08	0.08
Water Pollution Control Plant Fund	0.00	0.00	1.00	1.00	1.00
Total Full-Time	23.00	23.00	24.00	24.00	24.00
<u>Part-time:</u>					
General Fund	1.55	1.55	3.47	3.47	3.47
Other Funds	0.00	0.00	0.00	0.00	0.00
Total Part-Time	1.55	1.55	3.47	3.47	3.47
Total	24.55	24.55	27.47	27.47	27.47

ENGINEERING AND TRANSPORTATION ADMINISTRATION DIVISION

Expenditures by Category

	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
Salaries/Benefits	\$ 406,927	\$ 450,573	532,649	549,732	564,319
Services	1,618	2,167	3,285	4,116	4,116
Supplies	10,559	7,879	14,235	14,235	14,235
Capital Outlay	-	8,801	-	-	-
Other	350,211	315,105	322,124	328,423	333,357
Grand Total	\$ 769,315	\$ 784,525	\$ 872,293	\$ 896,506	\$ 916,027
FTE Total	5.00	5.00	6.92	6.92	6.92

PROJECT DEVELOPMENT DIVISION

Expenditures by Category

	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
Salaries/Benefits	\$ 471,630	\$ 519,131	\$ 644,378	\$ 560,370	\$ 597,124
Services	105,647	115,668	155,110	190,653	192,353
Supplies	2,346	5,119	3,563	3,563	3,563
Capital Outlay	1,038	-	-	-	-
Other	131,318	123,543	148,669	169,803	173,941
Grand Total	\$ 711,979	\$ 763,461	\$ 951,720	\$ 924,389	\$ 966,981
FTE Total	10.92	10.92	13.13	13.13	13.13

LAND USE DIVISION

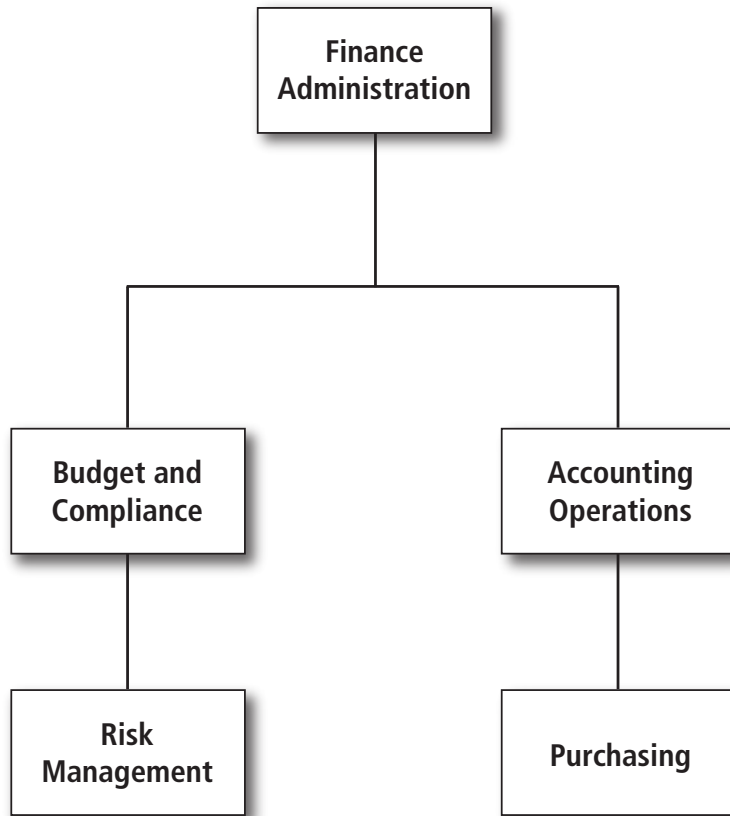
Expenditures by Category

	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
Salaries/Benefits	\$ 723,712	\$ 760,496	\$ 801,450	\$ 836,871	\$ 866,796
Services	4,525	1,708	4,711	6,550	6,550
Supplies	1,678	902	3,805	3,805	3,805
Capital Outlay	-	2,815	-	-	-
Other	63,383	86,991	95,927	118,590	119,693
Grand Total	\$ 793,298	\$ 852,912	\$ 905,893	\$ 965,816	\$ 996,844
FTE Total	8.63	8.63	7.42	7.42	7.42

NOTES:



FINANCE





DESCRIPTION

The Finance Department is responsible for safeguarding the City's financial assets and for administering the financial activities of the City and its corporate bodies, including the Economic Development Agency, Public Financing Authority, and Parking Authority. The Department's primary objective is to uphold the highest accounting and ethical standards, ensuring that the City's financial activities are conducted in accordance with recommended industry practices and standards. The department is organized into three divisions: Administration, Budget and Compliance, and Accounting Operations. These divisions provide quality customer service and provide accurate, timely and complete financial information.

The **Administration Division** is responsible for the oversight of the City's financial activities and provides direction and support to the Department. This division monitors the department's internal control processes and periodically conducts internal audits to ensure the safeguarding of the City's assets. This division also manages the City's investment portfolio, debt issuances/obligations, and conducts the City Treasurer function.

The **Budget and Compliance Division** includes four primary functions: budget, revenue management/treasury, compliance and risk management. This division has lead responsibility for development of the City's annual budget and conducting multi-year fiscal analyses, issuing and processing business license renewals, processing utility billings and managing the City's Risk Management program. Division efforts are focused to ensure compliance with the San Leandro Municipal and Administrative codes.

As part of the risk management function, the division serves as fund manager for the City's Self Insurance fund, which covers five major areas of responsibility to protect the City's risk exposure: Workers' Compensation/Safety, Unemployment Insurance, General Liability, Insurance coverage and Claims Adjudication/Subrogation. (Human Resources Division manages the Workers' Compensation/Safety and Unemployment Insurance functions.)

The **Accounting Operations Division** administers and maintains the City's general ledger, and prepares internal and external financial reports and statements – including managing the City's banking and bank reconciliation. This division also oversees accounts payable, accounts receivable, payroll, and procurement. The division assists in the budget process and facilitates the annual audit function.



2012-13 ACCOMPLISHMENTS

- Successfully attained the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award for the third time since 1997-98.
- Continued development of the City's year-end financial reports, receiving the certificate of achievement award for its Comprehensive Annual Financial Report by the Government Finance Officers Association (GFOA).
- Successfully implemented the \$11,995,000 refinancing of the 2001 and 2003 Certificates of Participation to achieve more than \$1.4 million net present value debt service savings for the General Fund.
- Produced the first-ever "Budget in Brief", which condenses the 350 page budget book to a pocket-sized pamphlet.
- Received credit ratings from Standard & Poor's and Moody's Investors Service of A+ and A1, respectively. These ratings are equal to the highest ratings of other Alameda County cities and rank the City among the highest rated cities in the State.
- Formed the Measure Z Citizen's Oversight Committee for the purpose of monitoring the results of the ¼ cent sales tax which expires in 2018.
- Produced numerous first-time, audited financial reports relating to the dissolution of the Redevelopment Agency.
- Producing the City's first-time Biennial Budget for FY 13-14 and FY 14-15.
- Established routine meetings regarding risk management issues with the City Attorney (bi-weekly) and with the Police department command staff (monthly) and to review new or existing claims.
- Collaborated with Human Resources and City Attorney to create a reporting process to California Joint Powers Risk Management Authority (CJPRMA) for Employee Practices Liability claims filed in Human Resources.

2013-15 GOALS AND OBJECTIVES

- Maintain the City's fiscal health and continue to provide adequate resources to fund City services to the community (Supports Council Goal A)
- Continue to achieve the GFOA Distinguished Budget Presentation Award and certificate of achievement for the City's Comprehensive Annual Financial Report (Supports Council Goal A).
- Implement the City's risk management information system, Risk Console, for managing the City's 4,000 certificates of insurance.
- Continue optimizing collection efforts for business license taxes, and animal licenses, to increase general fund revenues (Supports Council Goal A)
- Establish routine meetings with Public Works on risk management issues and review new or existing claims and subrogation claims (Supports Council Goal E).



PROGRAM CHANGES

None



FINANCE DEPARTMENT

Expenditures by Category

	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
Salaries/Benefits	\$ 1,561,665	\$ 1,565,428	\$ 1,743,321	\$ 1,765,806	\$ 1,804,365
Services	3,647,612	861,272	2,147,325	2,663,925	2,672,425
Supplies	28,147	33,335	30,150	33,650	33,650
Capital Outlay	2,166	-	-	-	-
Other	359,300	396,902	421,248	470,764	475,933
Grand Total	\$ 5,598,890	\$ 2,856,937	\$ 4,342,044	\$ 4,934,145	\$ 4,986,373

Expenditures by Fund

	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
General Fund	\$ 2,244,472	\$ 2,214,697	\$ 2,298,794	\$ 2,374,511	\$ 2,423,635
Self-Insurance Fund	3,354,418	642,240	2,043,250	2,559,634	2,562,738
Grand Total	\$ 5,598,890	\$ 2,856,937	\$ 4,342,044	\$ 4,934,145	\$ 4,986,373

Personnel Summary

	2010-11 Adopted	2011-12 Adopted	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
<u>Full-Time:</u>					
General Fund	12.57	12.50	12.50	12.00	12.00
Self Insurance Fund	0.50	0.50	0.50	0.50	0.50
Total Full-Time	13.07	13.00	13.00	12.50	12.50
<u>Part-time:</u>					
General Fund	0.91	1.15	1.15	1.86	1.86
Self Insurance Fund	0.82	0.83	0.83	0.83	0.83
Total Part-Time	1.73	1.98	1.98	2.69	2.69
Total	14.80	14.98	14.98	15.19	15.19

FINANCIAL ADMINISTRATION DIVISION

13.)

Expenditures by Category

	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
Salaries/Benefits	\$ 271,839	\$ 225,779	\$ 336,323	\$ 364,440	\$ 370,059
Services	8,642	20,733	24,795	24,795	24,795
Supplies	7,809	11,509	10,050	10,050	10,050
Capital Outlay	2,166	-	-	-	-
Other	218,165	242,937	250,710	296,934	302,917
Grand Total	\$ 508,621	\$ 500,958	\$ 621,878	\$ 696,219	\$ 707,821
FTE Total	1.52	1.52	2.20	2.45	2.45

BUDGET & COMPLIANCE DIVISION

Expenditures by Category

	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
Salaries/Benefits	\$ 318,561	\$ 341,637	\$ 329,497	\$ 334,152	\$ 341,867
Services	341,821	242,754	187,420	193,420	193,420
Supplies	16,365	16,934	13,850	17,350	17,350
Capital Outlay	-	-	-	-	-
Other	12,465	15,438	19,269	20,499	20,269
Grand Total	\$ 689,211	\$ 616,763	\$ 550,036	\$ 565,421	\$ 572,906
FTE Total	3.05	3.05	3.05	3.05	3.05

ACCOUNTING OPERATIONS DIVISION

Expenditures by Category

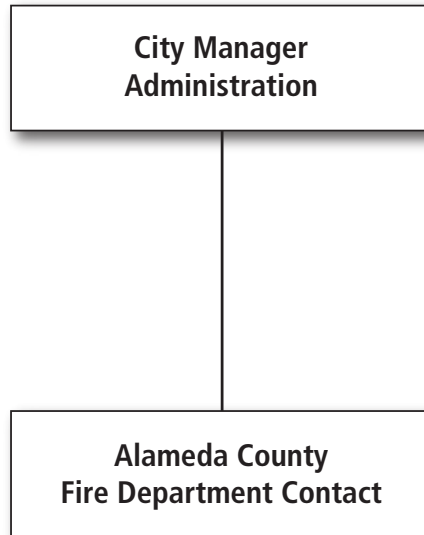
	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
Salaries/Benefits	\$ 844,608	\$ 876,015	\$ 918,546	\$ 895,274	\$ 917,296
Services	163,052	172,354	147,860	156,360	164,860
Supplies	3,973	4,874	5,900	5,900	5,900
Capital Outlay	-	-	-	-	-
Other	35,006	43,733	54,574	55,337	54,852
Grand Total	\$ 1,046,639	\$ 1,096,976	\$ 1,126,880	\$ 1,112,871	\$ 1,142,908
FTE Total	8.91	8.91	8.41	8.37	8.37

RISK MANAGEMENT DIVISION

Expenditures by Category

	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
Salaries/Benefits	\$ 126,657	\$ 121,997	\$ 158,955	\$ 171,940	\$ 175,143
Services	3,134,097	425,431	1,787,250	2,289,350	2,289,350
Supplies	-	18	350	350	350
Capital Outlay	-	-	-	-	-
Other	93,664	94,794	96,695	97,994	97,895
Grand Total	\$ 3,354,418	\$ 642,240	\$ 2,043,250	\$ 2,559,634	\$ 2,562,738
FTE Total	1.32	1.32	1.32	1.32	1.32

FIRE





DESCRIPTION

The City contracts with the Alameda County Fire Department for emergency and non-emergency fire services. The Alameda County Fire Department administrative offices are located in City Hall. The City retains ownership of five fire stations, a fleet of fire apparatus, and a fire training facility.

The Alameda County Fire Department is responsible for the mitigation of such incidents as fires, medical emergencies, hazardous materials, specialized rescue, and others. The Fire Department is capable of meeting any emergency response challenge. First-responder paramedic services are available on all engine and truck companies on a 24 hours a day, 365 days a year basis throughout the city. Through their extensive regional resource network, automatic aid, mutual aid, and contractual agreements, the Fire Department ensures the highest level of fire and emergency response in the event of local or regional disasters.

The Fire Department is also responsible for a broad array of administrative, financial, and programmatic service areas that are essential for maintaining operational readiness. These areas include Fire Prevention, Emergency Medical Services, Public Education and Community Relations, Apparatus Maintenance, Wild land Interface, Reserve Firefighter Unit, and Administration/Finance. In the previous year, the Fire Department responded to approximately 9,136 requests for service, an increase of 2.4% from previous fiscal year. The majority of these incidents (approximately 75%) were for medical emergencies; the remaining 25% were for other fire and emergency related responses. In 2012-13, the year-end call total is projected to be approximately 9,300.

2012-13 ACCOMPLISHMENTS

- Awarded Assistance to Firefighters grant which provided funding for Training.
- Successfully integrated City of Emeryville Fire Department into Alameda County Fire Department service delivery model to increase capabilities and economies of scale.
- Successfully integrated Livermore-Pleasanton Fire Department into Alameda County Regional Emergency Communications Center (ACRECC) with dispatch cost savings for the City.
- Hosted several fire station open houses including Santa at the Fire House.
- Deployed 12-Lead EKG program department wide allowing Fire Department paramedic to treat and transport cardiac patient to specialized cardiac care hospital.
- Provided PulsePoint application to all communities served by Fire Department and ACRECC which enables CPR-trained citizens to provide life-saving assistance to victims of sudden cardiac arrest.



2013-15 GOALS AND OBJECTIVES

- Continue to work with the City to provide cost efficiencies for the services provided (Supports Council Goal A).
- Provide appropriate and sustainable fire prevention services to meet the community's current and future needs (Supports Council Goal C).
- Actively pursue grant funding alternatives from local, state and federal agencies for administration, operations, training and necessary capital improvements (Supports Council Goal A).
- Deliver a Comprehensive Emergency Management Plan (CEMP) Template to provide a framework for updating the City's disaster preparedness plan to ensure local, State, and Federal compliance and consistency within the service region (Supports Council Goal C).

PROGRAM CHANGES

None



**FIRE OPERATIONS AND SUPPORT
(CONTRACT SERVICES)**

Expenditures by Category

	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
Salaries/Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Services	17,221,178	17,642,410	18,508,478	19,622,560	20,193,100
Supplies	3,411	2,263	5,950	5,950	-
Capital Outlay	135,312	-	-	-	-
Other	380,696	361,745	374,325	377,222	386,319
Grand Total	\$ 17,740,597	\$ 18,006,418	\$ 18,888,753	\$ 20,005,732	\$ 20,579,419

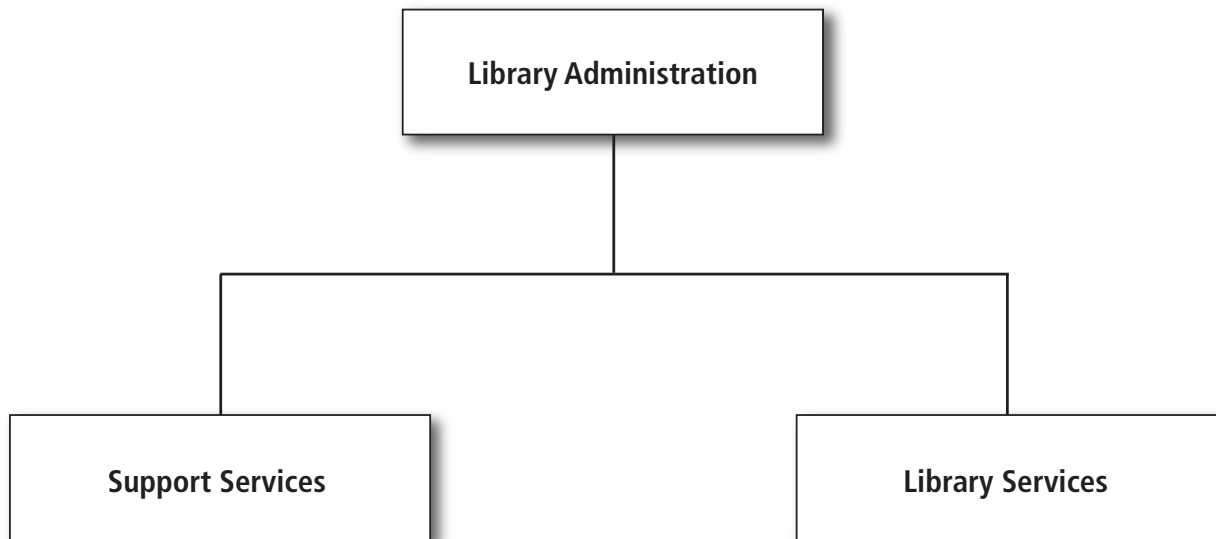
Expenditures by Fund

	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
General Fund	\$ 17,740,597	\$ 18,006,418	\$ 18,888,753	\$ 20,005,732	\$ 20,579,419
Grand Total	\$ 17,740,597	\$ 18,006,418	\$ 18,888,753	\$ 20,005,732	\$ 20,579,419

NOTES:



LIBRARY





DESCRIPTION

The Library Services Department is responsible for providing professional library services to meet the educational, cultural and informational needs of the residents of San Leandro. Additionally, it assists in maintaining the City's historical heritage as well as promoting cultural arts through community programming that reflects San Leandro's rich cultural diversity. The department is responsible for the operation of the Main Library, including meeting rooms, Project Literacy, the Bookmark Café, San Leandro History Museum, Casa Peralta, and three neighborhood branch libraries. The Library Services Department is organized into three divisions: Library Administration, Library Services and Support Services.

Library Administration manages all personnel activities and oversees all Library operations. Administration also provides staff support to the Library-Historical Commission, the San Leandro Arts Council, the San Leandro Public Library Foundation, Friends of the Library, Casa Peralta and the San Leandro History Museum and Art Gallery.

The **Library Services Division** provides basic library services to adults and children at the Main Library and the three neighborhood branches. This includes selection and classification of approximately 15,000 new items every year. It is also responsible for organizing the activities of all professional librarians, coordinating with schools, and providing bibliographic instruction to the entire community. A large cadre of community volunteers enhances the Library programs as well.

The **Support Services Division** is responsible for the financial and facilities management of the department. Centralizing these activities ensures that personnel, physical resources, and funds are utilized to maximum advantage to achieve department goals. This division is in charge of operations at the Main Library, three branch libraries, the Bookmark Café, the Casa Peralta Historic House, and the San Leandro History Museum and Art Gallery.

2012-13 ACCOMPLISHMENTS

- Public access computers networked to Lit San Leandro fiber-optic loop providing San Leandro Library the fastest internet among California libraries.
- Awarded a total of \$165,000 in grant funding and donations for Library and Literacy programs from National Endowment of the Arts, California State Library Services and Technology, California Library Literacy Services, Kaiser Permanente, Friends of the San Leandro Public Library, and the San Leandro Public Library Foundation.
- Collaborated with San Leandro Unified School District to promote multicultural programs that included a discussion with author/sociologist Lucy Anne Hurston at San Leandro High School and Lincoln High School.



- Focused outreach to the millennial generation through career development workshops, technology related volunteer opportunities, and hands on 3-D printing and Arduino programming workshops.
- Utilized 8,285 volunteer hours through the Library Volunteer program: assignments included Library Tech Assistant, staffing the Friends of the Library Gift Store, conducting drop in teen activity center, and the California History Room.

2013-15 GOALS AND OBJECTIVES

- Explore additional programs and funding opportunities for early literacy intervention offered in variety of languages. (Supports Council Goals E and F)
- Evaluate the addition of an afterschool homework help program with implementation based on identification of alternate funding source or qualified volunteer support. (Support Council Goals E and F)
- Manage existing resources strategically and effectively to support and promote successful delivery of service to our community. (Supports Council Goal A)
- Continue to actively seek alternate funding sources to provide library services and community programs. (Supports Council Goals A, E and F)
- Expand and enhance the Library's virtual presence and offer user-driven services and resources.

PROGRAM CHANGES

None



LIBRARY DEPARTMENT

Expenditures by Category

	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
Salaries/Benefits	\$ 2,297,282	\$ 2,439,464	\$ 2,522,298	\$ 2,491,129	\$ 2,574,696
Services	354,141	328,944	300,458	300,458	300,458
Supplies	421,119	424,109	407,975	407,975	407,975
Capital Outlay	8,562	3,328	3,500	3,500	3,500
Other	1,483,437	1,462,010	1,587,878	1,638,249	1,689,265
Grand Total	\$ 4,564,542	\$ 4,657,855	\$ 4,822,109	\$ 4,841,311 30	\$ 4,975,894 30

Expenditures by Fund

	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
General Fund	\$ 4,427,909	\$ 4,526,349	\$ 4,680,197	\$ 4,708,832	\$ 4,840,694
Grants Fund	136,633	131,506	141,912	132,479	135,200
Grand Total	\$ 4,564,542	\$ 4,657,855	\$ 4,822,109	\$ 4,841,311	\$ 4,975,894

Personnel Support

	2010-11 Adopted	2011-12 Adopted	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
				3	3
<u>Full-Time:</u>					
General Fund	14.50	15.00	15.00	16.00	16.00
Grants Fund	1.00	1.00	1.00	1.00	1.00
Total Full-Time	15.50	16.00	16.00		17.00
<u>Part-time:</u>					
General Fund	16.59	16.59	16.59	15.76	15.76
Grants Fund	0.58	0.58	0.58	0.48	0.48
Total Part-Time	17.17	17.17	17.17	16.24	16.24
Total	32.67	33.17	33.17	16.24	33.24

LIBRARY ADMINISTRATION AND SERVICES DIVISION

Expenditures by Category

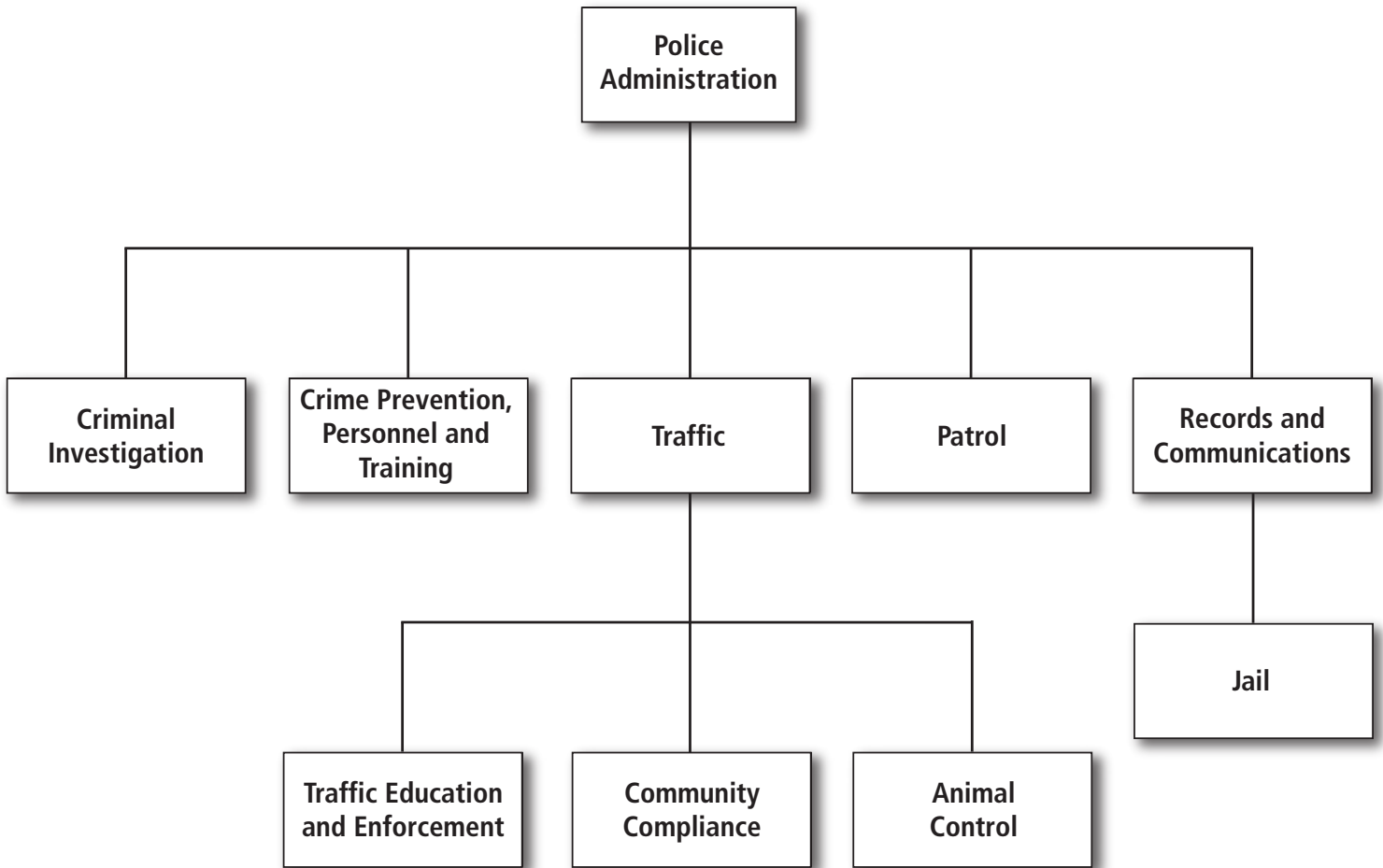
	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
Salaries/Benefits	\$ 2,018,911	\$ 2,150,912	\$ 2,223,195	\$ 2,211,297	\$ 2,278,665
Services	352,439	328,088	299,368	299,368	299,368
Supplies	420,757	421,845	405,844	405,844	405,844
Capital Outlay	8,562	162	-	-	-
Other	1,466,392	1,441,244	1,562,499	1,611,113	1,660,995
Grand Total	\$ 4,267,061	\$ 4,342,251	\$ 4,490,906	\$ 4,527,622	\$ 4,644,872
FTE Total	28.38	28.38	28.88	29.95	29.95

SUPPORT SERVICES DIVISION

Expenditures by Category

	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
Salaries/Benefits	\$ 278,371	\$ 288,552	\$ 299,103	\$ 279,832	\$ 296,031
Services	1,702	856	1,090	1,090	1,090
Supplies	362	2,264	2,131	2,131	2,131
Capital Outlay	-	3,166	3,500	3,500	3,500
Other	17,045	20,766	25,379	27,136	28,270
Grand Total	\$ 297,481	\$ 315,604	\$ 331,203	\$ 313,689	\$ 331,022
FTE Total	4.29	4.29	4.29	3.29	3.29

POLICE





DESCRIPTION

The responsibilities of the Police Department include the protection of life and property, the preservation of public order, the investigation of criminal offenses, the apprehension of criminal offenders, and the regulation of traffic on public streets to accomplish the safe and expeditious movement of vehicles and pedestrians.

The goals developed by the Police Department are as follows:

- Implement a crime reduction plan through a multifaceted approach:
 - Intelligence led policing
 - Higher level of community engagement
 - Sharing of crime data and intelligence with allied agencies
 - Joint and Regional enforcement
 - Education and Intervention programs
 - Crime Analysis
 - Strategic deployment of resources
- Implement a crime initiative to partner with the community in intervention and prevention of crime.
- Collaborate with the community to develop program and services that meet the needs of our diverse population.
- Enhance technology and equipment to increase public safety and improve risk management.
- Complete a space study and assessment to utilize “South Offices” for office space, which will allow for the expansion of the emergency dispatcher center.
- Focus on recruiting and retaining a professional and diverse workforce and retain the best and the brightest staff who reflect the core values of the San Leandro Police Department.

The department is organized into six divisions. The **Administration Division** is comprised of the Chief of Police, Captain-Bureau of Field Operations and the Captain-Bureau of Services. Collectively they provide leadership to department staff and ensure that effective management of police resources are provided within the community.

The **Crime Prevention, Personnel and Training Division** is responsible for the recruitment, hiring and training of personnel, crime prevention, and community outreach programs. Training includes leadership/executive development, skill enhancement programs for personnel, including courses mandated by the California Peace Officers Standards in Training. The Division hosts Neighborhood Watch Programs, National Night Out, the Citizen’s and Teen Academies, the department Open House and all promotion, recognition and awards ceremonies. Additionally, this unit also provides workshops on diversity, sexual harassment and workplace violence for all Police Department personnel.

The **Criminal Investigation Division** is comprised of six sections: Juvenile (including School Resource Officers), Vice/Narcotics, Property Crimes, High Tech/Financial



Crimes, Special Victims Unit and the Property, Evidence and Identification Section, which is responsible for the processing and storage of evidence.

The **Support Services Division** includes the **Records, Communication and Jail Sections**. These sections provide support functions for the Police Department. The **Jail** facility is capable of housing 28 inmates. In the past year, over 3,300 subjects were arrested by the San Leandro Police Department. The **Records Section** processes and manages police reports, related documents, court liaison services, operates the Live Scan Fingerprinting System, assists with license and permit applications and manages the senior volunteer program. The Records Section processed over 10,800 reports and other related materials, and completed over 500 Live Scan Fingerprint submissions to the Department of Justice. The **Communications Section** receives all police and animal control calls for service from the community. The Communications Center is staffed 24-hours a day and is responsible for the dispatching of public safety personnel and equipment. During 2012, the Communications Section processed over 89,000 calls for service; 37,000 of those calls were received from 911 lines. More than 23,500 of the 911 calls received originated from a cellular phone.

The **Patrol Division** is the largest division within the Police Department and operates 24 hours a day, 365 days a year. This Division has set out to prevent crime through high-visibility patrols and pro-active enforcement. They also provide general and crime specific enforcement to the nearly 85,000 residents, as well as the tens of thousands of citizens who come into San Leandro on a daily basis. In 2012, the Patrol Division responded to over 89,000 calls for service, which included life-threatening emergencies, critical incidents, suspicious activities, and non-emergency services. They are also responsible for initial response to critical incidents or natural disasters. Responses by the Hostage Negotiation Teams/SWAT, Evidence Response Team, and K-9 Units are primarily generated at the patrol level.

The **Traffic Division** is comprised of the following components: Traffic and Commercial Enforcement, Animal Control, Community Standards and Parking Enforcement. There are three goals within the Traffic Division: 1) Enforce traffic laws to provide safe streets; educate the community on traffic laws and quality of life issues. 2) Empower citizens with traffic knowledge so they can make safe decisions while riding a bike, driving or walking. 3) Work closely with the Traffic Engineering Department. This is essential to making San Leandro a safe place to work, play and live. **Community Compliance** has the overall responsibility of maintaining the City's high "quality of life" level. They achieve this through aggressive enforcement of the City's Municipal Code sections, covering areas such as abandoned vehicles and overgrown vegetation. In 2012, this Unit addressed 1,871 calls for service involving abandoned vehicles and 842 calls involving issues such as zoning, weed abatement and community preservation. During this same time frame, they towed 122 vehicles. **Animal Control** is responsible for nuisance complaints involving animals, animal bites/attacks, stray domestic animals, injured domestic animals and wildlife. They also handle calls for deceased animals.



The Unit currently contracts with the Tri-City Shelter in Fremont. Stray animals or those in need of quarantine or protective custody are taken to this shelter. In 2012 the Animal Control Unit handled a total of 3,481 calls for service, which included 339 stray/owned animals that were taken to the shelter.

2012-13 ACCOMPLISHMENTS

Technology:

San Leandro Police Department (SLPD) enhanced community outreach through the use of social media technology. Utilizing sites like Facebook and Nixle has provided residents with information on crime trends in their areas, significant arrests/incidents and activities taking place within the department. The department now offers residents the ability to go online in “Docview” and obtain a copy of an accident report. Tip 411 has been a successful tool. This is a web based technology that allows users to text tips to SLPD while remaining anonymous.

Community Outreach:

- Implemented the “Coffee with the Cops” program.
- Provided the Citizens’ Police Academy, a ten week program available to community members.
- Partnered with Davis Street Family Resource Center to raise funds to purchase and donate bicycles to children during the holiday season.
- Supported the Special Olympics to raise funds through Tip-A- Cop.

Support Youth Programs:

- Developed and implemented a 5-week Teen Police Academy educating teens in all facets of law enforcement.
- Enhanced Explorer Program by actively recruiting local teenage students to participate in law enforcement.
- Participated in the School Safety Task Force.
- Expanded youth intern programs.
- Continued partnerships with School District and MADD to present the Sober Graduation Program, addressing drinking and driving to high school students.

Crime Prevention:

The Department continued its partnerships with the community including:

- Citizens for a Safer San Leandro
- The Business Association of South San Leandro (BASSL)
- The Downtown Association (DA)
- The Crime Free Multi-Housing Program has 86 of the 137 multi-housing communities actively participating in the 3-phase certification process.
- Leadership San Leandro
- Neighborhood Watch
- National Night Out



Public Safety:

- In 2012, the department made 3,450 arrests (adults & juveniles) and issued 5,660 citations.
- Vice Narcotics Unit made 69 felony arrests, 20 misdemeanor arrests, seized 112.8 grams methamphetamine, 356 pounds of marijuana, 14,803 marijuana plants and 26 guns.

2013-15 GOALS AND OBJECTIVES

- Implement the “United for Safety” campaign (Supports Council Goal C).
- Use crime analysis information to shift resources and prevent crime and/or apprehend violators (Supports Council Goal C).
- Collaborate on crime issues with neighboring agencies (Supports Council Goal C).
- Finalize transition to East Bay Radio Communications (EBRCSA) interoperability program (Supports Council Goal C).
- Review opportunities for resource sharing with other jurisdictions, while also assessing police officer staffing levels conducted by Peace Officers Standards and Training (POST).
- Continue to implement department-wide Crisis Intervention Training (CIT), since the department responds to almost 1,000 calls for service regarding persons suffering a variety of mental illnesses.
- Establish Chief’s Advisory Board (Supports Council Goal C).

PROGRAM CHANGES

None



POLICE DEPARTMENT

Expenditures by Category

	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
Salaries/Benefits	\$ 21,647,500	\$ 45,827,472	\$ 20,882,563	\$ 21,564,972	\$ 22,459,823
Services	1,136,794	1,308,283	1,129,128	1,454,478	1,454,478
Supplies	314,233	361,541	353,058	405,608	430,608
Capital Outlay	109,374	221,215	42,780	42,780	42,780
Other	2,779,142	3,253,200	3,760,111	4,097,949	4,288,772
Grand Total	\$ 25,987,043	\$ 50,971,711	\$ 26,167,640	\$ 27,565,787	\$ 28,676,461

Expenditures by Fund

	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
General Fund	\$ 25,539,707	\$ 49,740,951	\$ 25,330,942	\$ 27,133,322	\$ 28,676,461
Asset Seizure Fund	974	163,241	-	-	-
Grant Fund	446,362	1,067,519	836,698	432,465	-
Grand Total	\$ 25,987,043	\$ 50,971,711	\$ 26,167,640	\$ 27,565,787	\$ 28,676,461

Personnel Summary

	2010-11 Adopted	2011-12 Adopted	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
<u>Full-Time:</u>					
General Fund	128.00	128.00	127.00	130.50	133.00
Grant Fund	1.00	5.00	5.00	2.50	-
Total Full-Time	129.00	133.00	132.00	133.00	133.00
<u>Part-time:</u>					
General Fund	4.15	3.48	5.48	5.95	5.95
Grant Fund	-	-	-	-	-
Total Part-Time	4.15	3.48	5.48	5.95	5.95
Total	133.15	136.48	137.48	138.95	138.95

POLICE ADMINISTRATION DIVISION

Expenditures by Category

	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
Salaries/Benefits	\$ 817,046	\$ 24,817,612	\$ 870,534	\$ 904,795	\$ 925,678
Services	224,509	187,567	107,549	127,581	127,581
Supplies	30,354	61,543	18,255	19,005	19,005
Capital Outlay	76,785	152,515	-	-	-
Other	1,340,327	1,528,208	1,339,687	1,153,424	1,188,682
Grand Total	\$ 2,489,021	\$ 26,747,445	\$ 2,336,025	\$ 2,204,805	\$ 2,260,946
FTE Total	3.46	4.00	4.00	4.00	4.00

CRIME PREVENTION, PERSONNEL AND TRAINING DIVISION

Expenditures by Category

	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
Salaries/Benefits	\$ 549,717	\$ 460,110	\$ 430,186	\$ 480,395	\$ 499,101
Services	104,240	176,901	122,642	182,642	182,642
Supplies	61,198	95,077	94,274	125,324	150,324
Capital Outlay	3,500	2,321	3,500	3,500	3,500
Other	26,673	23,834	37,913	44,241	45,170
Grand Total	\$ 745,328	\$ 758,243	\$ 688,515	\$ 836,102	\$ 880,737
FTE Total	3.00	3.00	3.00	3.00	3.00

CRIMINAL INVESTIGATION DIVISION

Expenditures by Category

	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
Salaries/Benefits	\$ 3,884,064	\$ 3,727,912	\$ 3,404,563	\$ 3,260,986	\$ 3,404,071
Services	90,476	90,933	102,748	117,748	117,748
Supplies	50,413	52,399	57,961	61,961	61,961
Capital Outlay	-	5,526	2,220	2,220	2,220
Other	202,869	263,847	297,597	318,159	323,512
Grand Total	\$ 4,227,822	\$ 4,140,617	\$ 3,865,089	\$ 3,761,074	\$ 3,909,512
FTE Total	23.48	23.48	20.48	19.64	19.64

RECORDS AND COMMUNICATIONS

Expenditures by Category

	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
Salaries/Benefits	\$ 1,856,522	\$ 1,246,287	\$ 1,628,126	\$ 1,697,928	\$ 1,750,995
Services	131,200	182,668	156,511	201,511	201,511
Supplies	58,962	39,538	67,030	67,030	67,030
Capital Outlay	9,789	40,781	940	940	940
Other	76,303	96,419	117,935	163,291	164,092
Grand Total	\$ 2,132,776	\$ 1,605,693	\$ 1,970,542	\$ 2,130,700	\$ 2,184,568
FTE Total	22.97	22.87	15.47	15.77	15.77

EMERGENCY COMMUNICATIONS DIVISION

(A Subsection of Records, Communications & Identification Division)

Expenditures by Category

	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
Salaries/Benefits	\$ 1,320,699	\$ 1,706,036	\$ 1,919,330	\$ 1,999,502	\$ 2,059,154
Services	29,512	37,545	81,811	202,129	202,129
Supplies	10,598	9,845	8,700	8,700	8,700
Capital Outlay	2,259	-	-	-	-
Other	92,940	129,999	345,509	537,600	547,396
Grand Total	\$ 1,456,007	\$ 1,883,425	\$ 2,355,350	\$ 2,747,931	\$ 2,817,379
FTE Total	13.70	16.80	16.20	16.20	16.20

PATROL DIVISION

Expenditures by Category

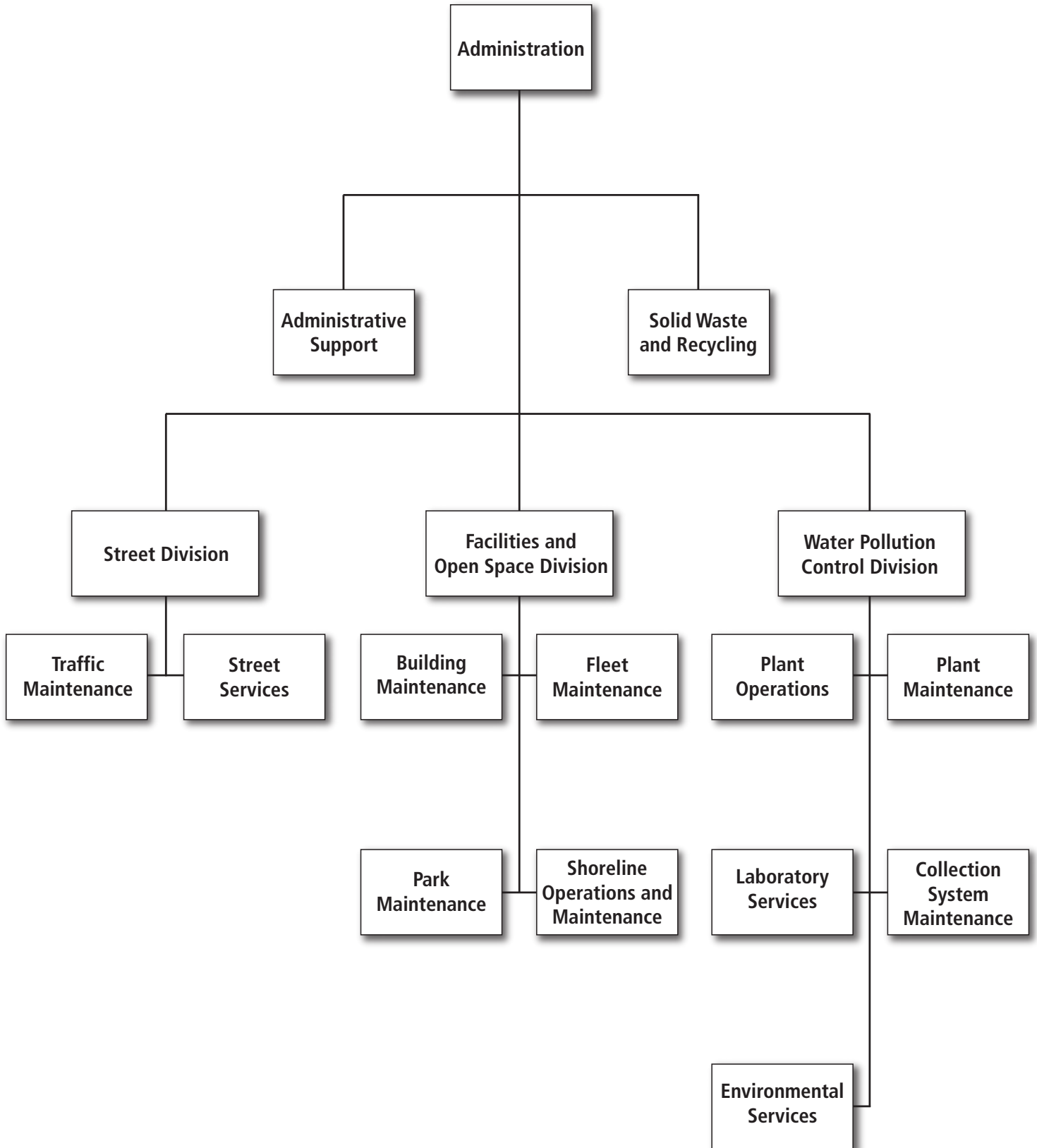
	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
Salaries/Benefits	\$ 10,964,173	\$ 11,777,126	\$ 10,148,587	\$ 11,420,283	\$ 11,951,816
Services	29,094	29,272	34,145	79,145	79,145
Supplies	76,171	80,572	68,165	82,915	82,915
Capital Outlay	17,041	11,094	20,250	20,250	20,250
Other	878,532	1,012,015	1,362,853	1,655,130	1,784,950
Grand Total	\$ 11,965,011	\$ 12,910,079	\$ 11,634,000	\$ 13,257,723	\$ 13,919,076
FTE Total	56.00	55.00	58.00	65.00	65.00

TRAFFIC DIVISION

Expenditures by Category

	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
Salaries/Benefits	\$ 2,255,280	\$ 2,092,389	\$ 2,481,237	\$ 1,801,083	\$ 1,869,008
Services	527,763	603,397	523,722	543,722	543,722
Supplies	26,537	22,567	38,673	40,673	40,673
Capital Outlay	-	8,978	15,870	15,870	15,870
Other	161,498	198,878	258,617	226,104	234,970
Grand Total	\$ 2,971,078	\$ 2,926,209	\$ 3,318,119	\$ 2,627,452	\$ 2,704,243
FTE Total	10.54	11.33	20.33	15.34	15.34

PUBLIC WORKS





DESCRIPTION

The Public Works Department is responsible for the maintenance of City streets, parks, street trees, street lights, traffic signals, traffic signs, pavement markings, storm drains, buildings and mobile equipment. The department is also responsible for the San Leandro Shoreline Recreation Area which includes contract management of the Monarch Bay Golf Club and the operation and maintenance of the San Leandro Marina, the Bay Trail and the shoreline marshlands. In addition, the department oversees the City's refuse and recycling contract, and is responsible for the operation and maintenance of the Water Pollution Control Plant (WPCP) and sanitary sewer collection system. The department is organized into four divisions: Administration; Facilities and Open Space; Street Maintenance; and Water Pollution Control.

The **Administration Division** provides direction to and coordination of all departmental activities, including the Storm Water Program. The division prepares communications, oversees purchasing activities, manages the budget and coordinates various programs to ensure that quality and cost effective services are provided to City departments and the community. The **Solid Waste and Recycling Section** of the Administration Division provides oversight for the City's refuse and recycling contract and ensures compliance with state waste diversion mandates. The section also administers state and local grants for waste reduction and recycling programs. Grant funded programs include: residential food scrap recycling; construction and demolition debris recycling; commercial recycling; used oil collection; used tire collection; bulky materials collection; fall leaf collection; and school education and outreach.

The **Facilities and Open Space Division** is comprised of four sections: Equipment Maintenance, Building Maintenance, Park Maintenance, and Shoreline Operations. The **Equipment Maintenance Section** is responsible for the repair and replacement of over 200 vehicles and pieces of heavy equipment. This section ensures that vehicles and equipment operate efficiently to provide the maximum safety and utility to both City employees and the public. The **Building Maintenance Section** is responsible for the overall care and maintenance of over 50 City facilities, including five fire stations, the Marina Community Center, Civic Center, Senior Community Center, Casa Peralta/History Museum, Public Works Service Center, Main Library and three outlying branch libraries, the Marina's Harbor Master Office and outlying restrooms, the Water Pollution Control Plant, the Boys and Girls Club pool and locker rooms, Farrelly Pool and the San Leandro Family Aquatics Center. The Building Maintenance Section also provides routine general services to support City operations and special events, as well as oversight of the City's janitorial contract. The **Park Maintenance Section** is responsible for the maintenance of 17 City parks which total approximately 110 acres. Park Maintenance activities include upkeep of playground equipment, installation and maintenance of irrigation systems, graffiti removal, repair and fabrication of vandalized equipment, janitorial work at park restrooms and general lawn, turf, and shrub care. In addition to the public parks, the section oversees a variety of landscaped areas including the Civic Center, fire stations, Main Library, the branch libraries, Casa Peralta grounds, and other public landscapes.



This section is also responsible for other recreational facilities, which include ball fields, tennis courts, hiking/riding paths, soccer fields, the par course and the Bay Trail. The section also operates out of the Heron Bay fund to maintain public landscapes at Heron Bay. The **Shoreline Operations Section** is responsible for the day-to-day operation and maintenance of the San Leandro Marina, the Monarch Bay Golf Club and 315 acres of dedicated shoreline marshlands. Activities within this section include the administration of the 465-berth marina and related amenities; coordination of special projects such as the Annual California Coastal Clean-up and invasive Spartina eradication; and oversight of the Tony Lema and Marina golf courses, which serve more than 160,000 visitors annually.

The **Street Maintenance Division** is comprised of two sections: Street Services and Traffic Maintenance. The **Street Services Section** is responsible for the maintenance of 20,000 trees along City streets, at City facilities, and within City parks. The section's efforts in planting new trees and the scheduled maintenance of existing trees have earned the City the title of Tree City USA through the National Arbor Day Foundation for 15 years. In addition, the section administers the contract for median maintenance and weed abatement in public rights-of way throughout the city. The **Traffic Maintenance Section** is responsible for the repair and maintenance of 59 signalized intersections and over 5,500 street lights on city streets and in public parks and parking lots. In addition, the section maintains the fiber optic communication system throughout San Leandro. The section also maintains City parking meters and performs asphalt roadway repairs, maintains pavement markings, and repairs and replaces street signs.

The **Water Pollution Control Division** is comprised of five sections: Plant Operations, Maintenance, Collection System Maintenance, Laboratory Services, and Environmental Services. The Water Pollution Control Division is responsible for hazard materials management and the regulation, collection, treatment and disposal of wastewater from all residential and commercial sources. This includes operation and maintenance of the Water Pollution Control Plant, 125 miles of sanitary sewer pipelines, 15 remote sewage pump stations and the inspection and maintenance of the City's storm water collection system. The division provides contract operation, maintenance and laboratory services to the East Bay Dischargers Authority and full service environmental oversight of hazardous materials, wastewater pretreatment, pollution prevention, storm water permitting and contaminated site functions. The **Operation and Maintenance Sections** operate the Water Pollution Control Plant 24-hours a day, 365 days a year, to treat 2 billion gallons of wastewater annually. The treated wastewater leaves the facility at a higher quality than what the National Pollutant Discharge Elimination System (NPDES) Discharge Permit requires. All bio-solids generated during wastewater treatment (1,400 dry tons annually) are processed on site to achieve the highest possible Environmental Protection Agency (EPA) designation (Class 'A' Exceptional Quality). In addition, the plant supplies reclaimed water to the East Bay Municipal Utility District and the Monarch Bay Golf Club. The **Collection System Maintenance Section** is responsible for over 125 miles of sanitary sewer lines. Free-flowing conditions in the lines are maintained by cleaning every section of pipe annually and running a comprehensive asset management and replacement



program. Also, staff responds to obstructed sewer calls from residents and businesses 24 hours a day, seven days a week. The **Laboratory Services Section** is certified by the state to conduct all wastewater analysis, reporting, and recordkeeping required for compliance. The laboratory staff averages over 15,000 water quality analyses per year. The **Environmental Services Section** administers four core program elements: Certified Unified Program Agency (CUPA), Wastewater Pretreatment, Storm Water and Contaminated Site oversight. In addition, staff responds to citizen complaints and provides technical, investigative and site cleanup services at hazardous materials incidents, promotes pollution prevention and recycling through public education and outreach events, monitors the City's closed landfill, tracks hazardous waste disposal for all departments, coordinates development of contaminated sites with the Office of Business Development and performs building plan reviews.

2012-13 ACCOMPLISHMENTS

- Continued to identify and map City street trees using a GIS mapping system and daily tree maintenance logs. To date, over 6,500 trees have been identified and mapped with detailed information including location, tree species, condition, size, and type of maintenance activity conducted by City staff.
- Implemented the Polystyrene Foam Food Service Ware Ordinance at food establishments and at City facilities and events, and worked with the Alameda County Waste Management Authority to implement a Reusable Bag Ordinance, and Mandatory Recycling requirements for commercial business generating 4 cubic yards or more and all multifamily units.
- Installed full trash capture devices covering over 900 acres of City runoff, in advance of 2014 Stormwater NPDES Permit requirements to reduce trash load to San Francisco Bay by 40% by 2014.
- Delivered over 150 million gallons of title 23 quality reclaimed water to local golf courses reducing the need for potable water for landscaped areas, saving Monarch Bay Golf Club over \$312,000 in water costs and providing revenue to the City.
- San Leandro Public Works employee, Jorge Hernandez recognized statewide as the California Water Environment Association, Operator of the Year.
- Maintenance of normal operation and 100% permit compliance during the City's largest ever Capital Improvement Project, all taking place within the confines of the operating treatment facility.
- Completed projects related to \$732,400 in Energy Efficiency and Conservation Block Grant including the installation of Building Management Systems at City Facilities and LED street lighting in selected neighborhoods.



2013-15 GOALS AND OBJECTIVES

- Provide a core level of quality maintenance services at City facilities and in the public rights-of-way. (Supports Council Goal D)
- Continue to develop an inventory and establish GIS mapping system for all City street trees. (Supports Council Goal D)
- Continue to work with the Engineering and Transportation and Recreation and Human Services Departments to design and construct the various park improvements funded by Measure WW. (Supports Council Goal E)
- Coordinate and manage the WPCP rehabilitation project with the Engineering and Transportation Department and maintain a high quality effluent during construction. (Supports Council Goal D)
- Continue to work with the Community Development Department on the Shoreline and Harbor Basin Development Project. (Supports Council Goals A, B, D and E)
- Increase sustainability efforts thorough increased cogeneration capacity, installations of high efficiency equipment and expansion of reclaimed water use. (Supports Council Goal A and D)

PROGRAM CHANGES

None



PUBLIC WORKS DEPARTMENT

Expenditures by Category

	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
Salaries/Benefits	\$9,197,578	\$9,814,252	\$10,863,705	\$10,651,947	\$11,000,915
Services	4,969,307	4,619,249	5,652,632	6,162,774	5,932,370
Supplies	1,753,920	2,012,903	1,934,797	2,063,632	2,063,632
Capital Outlay	892,322	2,625,900	463,610	555,600	1,099,100
Other	3,810,029	4,188,698	3,978,340	4,187,041	4,294,908
Grand Total	\$20,623,156	\$23,261,002	\$22,893,084	\$23,620,994	\$24,390,925

Expenditures by Fund

	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
General Fund	\$ 3,766,217	\$ 3,979,046	\$ 4,292,260	\$ 4,541,397	\$ 4,667,294
Parking Fund	220,869	216,124	320,392	315,678	323,194
Gas Tax Fund	1,232,163	1,544,283	1,851,740	1,890,812	1,959,378
Heron Bay Maintenance District Fund	187,996	267,051	270,045	303,491	302,954
Cherrywood Maintenance District Fund	549	556	-	211	-
Water Pollution Control Plant Enterprise Fund	7,000,552	8,533,888	7,682,427	7,421,047	7,556,977
Environmental Services Enterprise Fund	1,333,145	1,222,543	1,404,022	1,145,734	1,116,069
Shoreline Fund	1,495,994	1,839,205	1,455,824	1,359,851	1,387,372
Storm Water Fund	844,604	919,999	1,021,130	1,129,661	1,165,774
Building Maintenance Fund	2,588,839	2,635,003	2,864,369	3,456,020	3,286,805
Equipment Maintenance Fund	1,952,228	2,103,304	1,730,875	2,057,092	2,625,108
Grand Total	\$ 20,623,156	\$ 23,261,002	\$ 22,893,084	\$ 23,620,994	\$ 24,390,925

Personnel Summary

	2010-11 Adopted	2011-12 Adopted	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
<u>Full-Time:</u>					
General Fund	16.78	16.78	17.20	17.95	17.95
Parking Fund	1.50	1.50	1.50	1.50	1.50
Gas Tax Fund	9.50	9.50	7.90	8.00	8.00
Heron Bay Maintenance District Fund	1.00	1.00	1.06	1.18	1.18
Water Pollution Control Plant Enterprise Fund	33.85	33.85	33.85	34.90	34.90
Environmental Services Enterprise Fund	7.16	7.16	7.13	4.78	4.78
Shoreline Fund	4.92	4.92	4.80	4.80	4.80
Storm Water Fund	5.35	5.35	5.15	5.55	5.55
Building Maintenance Fund	8.92	8.92	8.93	8.98	8.98
Equipment Maintenance Fund	4.47	4.47	4.48	4.48	4.48
Total Full-Time	93.45	93.45	92.00	92.12	92.12
<u>Part-time:</u>					
General Fund	3.18	3.30	3.89	4.12	4.12
Parking Fund	0.00	0.00	0.00	0.00	0.00
Gas Tax Fund	0.48	0.48	0.96	0.96	0.96
Heron Bay Maintenance District Fund	0.00	0.00	0.00	0.00	0.00
Cherrywood Maintenance District Fund	0.00	0.00	0.00	0.00	0.00
Water Pollution Control Plant Enterprise Fund	0.96	0.96	0.96	1.44	1.44
Environmental Services Enterprise Fund	0.77	0.77	0.77	0.77	0.77
Shoreline Fund	2.88	2.88	2.14	2.14	2.14
Storm Water Fund	0.00	0.00	0.24	0.48	0.48
Building Maintenance Fund	0.96	0.48	0.48	0.00	0.00
Equipment Maintenance Fund	0.96	0.48	0.48	0.48	0.48
Total Part-Time	10.19	9.35	9.92	10.39	10.39
Total	103.64	102.80	101.92	102.51	102.51

PUBLIC WORKS ADMINISTRATION DIVISION

Expenditures by Category

	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
Salaries/Benefits	\$ 85,697	\$ 89,951	\$ 92,691	\$ 254,975	\$ 264,509
Services	128,727	137,430	161,164	161,164	161,164
Supplies	5,455	6,506	6,900	6,900	6,900
Capital Outlay	-	595	-	-	-
Other	210,904	238,931	251,521	276,160	282,375
Grand Total	\$ 430,783	\$ 473,413	\$ 512,276	\$ 699,199	\$ 714,948
FTE Total	5.29	5.29	0.73	1.98	1.98

FACILITIES AND OPEN SPACE DIVISION

Expenditures by Category

	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
Salaries/Benefits	\$2,859,693	\$2,993,797	\$ 3,207,926	\$ 3,248,827	\$ 3,359,814
Services	2,192,177	1,989,466	2,336,236	2,827,378	2,617,874
Supplies	901,283	1,014,126	945,260	1,027,260	1,027,260
Capital Outlay	634,425	743,842	246,610	483,000	1,026,500
Other	1,113,415	1,581,050	1,180,207	1,218,799	1,266,748
Grand Total	\$ 7,700,993	\$ 8,322,281	\$ 7,916,239	\$ 8,805,264	\$ 9,298,196
FTE Total	33.98	33.15	33.17	32.83	32.83

MAINTENANCE DIVISION - STREETS SECTION

Expenditures by Category

	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
Salaries/Benefits	\$ 2,126,726	\$ 2,308,200	\$ 2,551,181	\$ 2,571,038	\$ 2,653,836
Services	924,434	1,036,330	1,465,265	1,479,765	1,474,865
Supplies	323,898	482,777	424,164	485,164	485,164
Capital Outlay	50,682	69,041	19,000	19,000	19,000
Other	731,943	812,529	918,510	994,783	1,071,870
Grand Total	\$ 4,157,683	\$ 4,708,877	\$ 5,378,120	\$ 5,549,750	\$ 5,704,735
FTE Total	24.98	24.97	25.38	25.82	25.82

WATER POLLUTION CONTROL PLANT

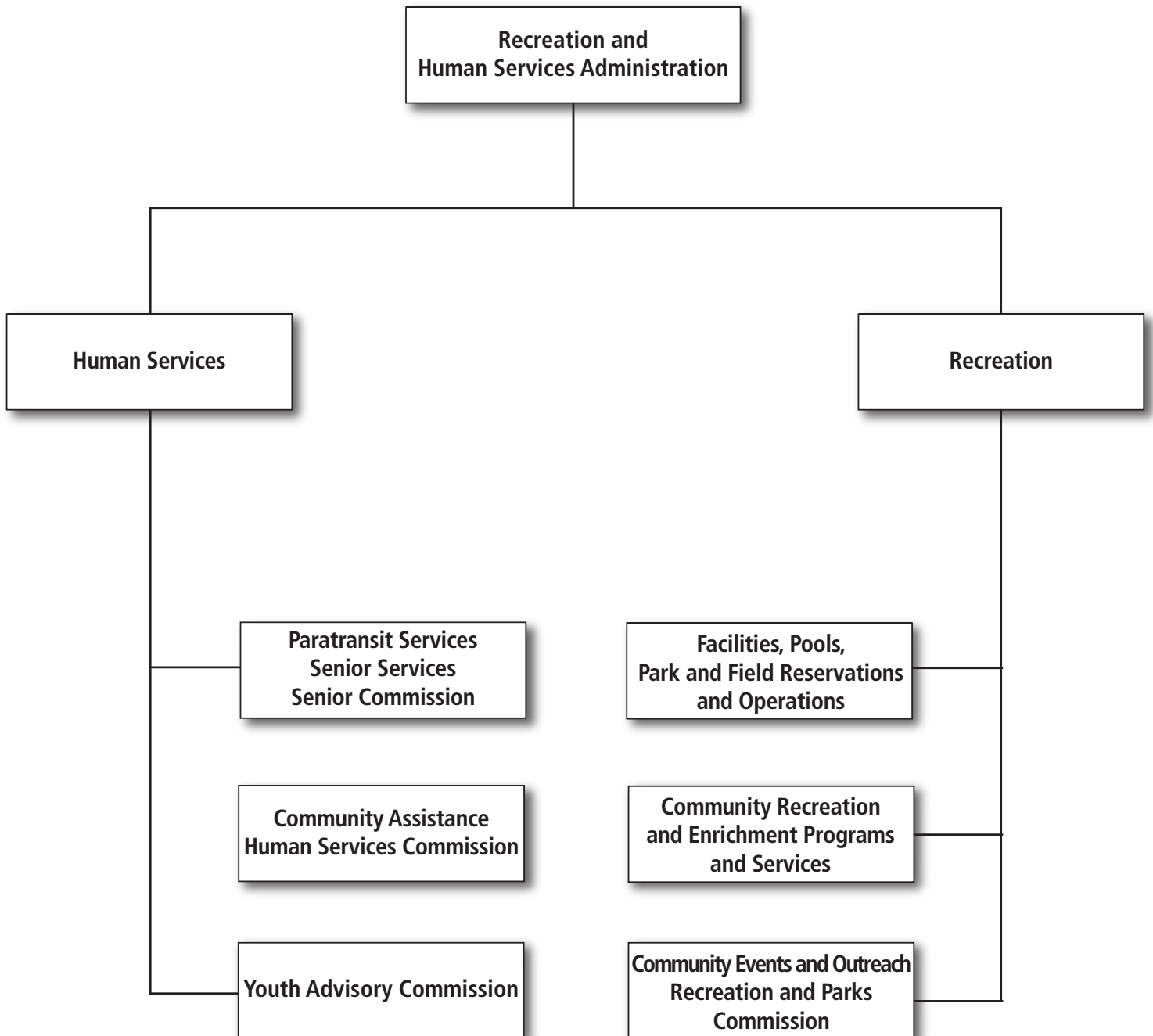
Expenditures by Category

	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
Salaries/Benefits	\$ 4,125,462	\$ 4,422,304	\$ 5,011,907	\$ 4,577,107	\$ 4,722,756
Services	1,723,969	1,456,023	1,689,967	1,694,467	1,678,467
Supplies	523,284	509,494	558,473	544,308	544,308
Capital Outlay	207,215	1,812,422	198,000	53,600	53,600
Other	1,753,767	1,556,188	1,628,102	1,697,299	1,673,915
Grand Total	\$ 8,333,697	\$ 9,756,431	\$ 9,086,449	\$ 8,566,781	\$ 8,673,046
FTE Total	39.39	39.39	42.71	41.88	41.88

NOTES:



RECREATION AND HUMAN SERVICES





DESCRIPTION

The Recreation and Human Services Department is dedicated to developing a sense of community and raising the quality of life for the citizens of San Leandro by inspiring pride in the community. The department is responsible for providing the essential connection to people and their needs in the community through staff, programs and services. The department's interaction and involvement with individuals, nonprofit agencies, the faith community, schools and businesses enables staff to identify needs, problem solve and facilitate the provision of services and programs. The department is organized into three divisions: Administration, Recreation and Human Services.

The **Administration Division** is responsible for the overall administration and supervision of the department. This is accomplished through planning and providing vision and leadership to implement the department's mission and goals. The division provides staffing to the Recreation and Parks Commission. It also oversees coordination of staff resources for the Human Services Commission, Senior Commission and Youth Advisory Commission, providing tools and communication to keep the staff and commissions working together to support the department's vision and mission.

The **Recreation Division** is responsible for offering programs and services that strengthen a sense of belonging, foster human development, promote health and wellness, increase cultural unity and provide recreational experiences for all age groups and families. These programs include classes, camps, extended care programs, special events, trips, sports, aquatics, fitness, cultural arts, personal enrichment and specialty training. The division is responsible for the operation of the Marina Community Center, the Senior Community Center, Halcyon and Washington Manor park buildings, three swimming pools, and oversees reservations of seventeen parks, eight fields and four tennis facilities.

The **Human Services Division** is responsible for coordinating with nonprofit agencies, governmental agencies, the faith community, schools and businesses in identifying and providing programs and services that ensure enhanced quality of life for every individual in San Leandro. The division is responsible for staffing the Human Services Commission and Senior Commission, as well as overseeing the senior programs and services, volunteer program, paratransit services, Friends of the San Leandro Creek and coordination of the Community Assistance activities for the Human Services Commission.

2012-13 ACCOMPLISHMENTS

- Increased overall attendance in senior services programs through partnerships, marketing, use of volunteers, staffing made available through the County Measure A grant, and new programs and services.
- Partnered with community organizations to offer MLK, Cinco de Mayo, Egg Hunt, Halloween Carnival and the first ever Family Bike Party. Partnered with San



Leandro Unified School District, San Leandro Sports Foundation and Chamber of Commerce to sponsor the Run for the Schools fundraiser.

- Consolidated offices, streamlining our resources out into the field to support programs, services, facilities and the community.
- Obtained a \$10,000 donation from the SL Optimist Club to support family and youth events.
- Launched an online picnic reservation system for 14 parks, including 66 reserve-able areas.
- Implemented Family Passes for the aquatics program; sold 51 family passes and recorded 2,028 visits
- Recruited, hired, and trained to fill three critical positions – two recreation supervisors, and one manager.
- Secured two additional years of funding from Measure A total of \$50,000 per year to support senior wellness programs.
- Met the needs of San Leandro and San Lorenzo Unified School Districts, as well as San Leandro youth leagues in the scheduling of field and pool use given the closure of both the Burrell Field and the High School pool and field.
- Supported the Youth Advisory Commission in hosting the first ever ‘San Leandro’s Got Talent’ event.
- Received a grant from the Arthritis Foundation for the fourth year providing exercise classes for seniors.

2013-15 GOALS AND OBJECTIVES

- Continue to maintain quality customer service and partner with community based organizations and businesses to meet gaps and enhance programs, services, and events. (Supports Council Goal E)
- Expanding the Parks Make Life Better marketing campaign. (Supports Council Goal E)
- Work toward securing funding to continue senior programming post Measure A grant in 2014. (Supports Council Goals A and E)
- Continually work with the San Leandro School District in formulating a joint-use agreement between the City and School District outlining the operation and maintenance of the newly renovated Pacific Sports Complex. (Supports Council Goal F)
- Work with Engineering and Transportation and Public Works Departments to complete the Measure WW projects including the Marina Park Group Picnic Areas. (Supports Council Goal E)

PROGRAM CHANGES

None



RECREATION AND HUMAN SERVICES DEPARTMENT

Expenditures by Category

	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
Salaries/Benefits	\$ 1,962,067	\$ 2,038,286	\$ 2,483,860	\$ 2,471,119	\$ 2,555,528
Services	764,535	809,181	844,457	987,067	737,067
Supplies	80,549	80,698	114,940	95,120	95,120
Capital Outlay	2,986	5,821	5,000	5,000	5,000
Other	876,475	1,021,573	1,167,789	1,187,138	1,222,654
Grand Total	\$ 3,686,612	\$ 3,955,559	\$ 4,616,046	\$ 4,745,444	\$ 4,615,369

Expenditures by Fund

	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
General Fund	\$ 3,390,843	\$ 3,581,915	\$ 4,317,284	\$ 4,363,757	\$ 4,229,743
Grants Fund	295,769	373,644	298,762	381,687	385,626
Grand Total	\$ 3,686,612	\$ 3,955,559	\$ 4,616,046	\$ 4,745,444	\$ 4,615,369

Personnel Summary

	2010-11 Adopted	2011-12 Adopted	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
<u>Full-Time:</u>					
General Fund	9.50	9.50	9.52	9.65	9.65
Grants Fund	0.50	0.50	0.48	0.35	0.35
Total Full-Time	10.00	10.00	10.00	10.00	10.00
<u>Part-time:</u>					
General Fund	23.90	24.93	24.76	26.30	26.30
Grants Fund	0.87	0.88	2.03	2.24	2.24
Total Part-Time	24.77	25.81	26.79	28.54	28.54
Total	34.77	35.81	36.79	38.54	38.54

RECREATION AND HUMAN SERVICES ADMINISTRATION DIVISION

Expenditures by Category

	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
Salaries/Benefits	\$ 808,525	\$ 783,346	\$ 942,055	\$ 922,769	\$ 956,524
Services	100,078	97,372	95,638	99,638	99,638
Supplies	21,827	23,354	28,100	24,100	24,100
Capital Outlay	-	-	-	-	-
Other	393,695	382,027	441,985	467,416	478,409
Grand Total	\$ 1,324,125	\$ 1,286,099	\$ 1,507,778	\$ 1,513,923	\$ 1,558,671
FTE Total	1.32	7.39	7.39	7.17	7.17

HUMAN SERVICES DIVISION

Expenditures by Category

	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
Salaries/Benefits	\$ 84,444	\$ 99,321	\$ 253,170	\$ 138,990	\$ 143,318
Services	227,973	239,807	325,750	468,983	218,983
Supplies	2,707	83	16,920	1,000	1,000
Capital Outlay	-	-	-	-	-
Other	7,427	7,455	17,811	10,449	10,542
Grand Total	\$ 322,551	\$ 346,666	\$ 613,651	\$ 619,422	\$ 373,843
FTE Total	2.82	2.82	1.56	1.81	1.81

RECREATION DIVISION

Expenditures by Category

	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
Salaries/Benefits	\$ 1,069,098	\$ 1,155,619	\$ 1,288,635	\$ 1,409,360	\$ 1,455,686
Services	436,484	472,002	423,069	418,446	418,446
Supplies	56,015	57,261	69,920	70,020	70,020
Capital Outlay	2,986	5,821	5,000	5,000	5,000
Other	475,353	632,091	707,993	709,273	733,703
Grand Total	\$ 2,039,936	\$ 2,322,794	\$ 2,494,617	\$ 2,612,099	\$ 2,682,855
FTE Total	30.63	25.60	27.84	29.56	29.56

Program Summary

The Capital Improvement Program (CIP) for the City represents the spending plan for infrastructure improvements and other specific large-scale capital purchases, such as major street or park improvements, building construction, and significant facility maintenance or upgrades.

The City's ability to fund capital projects is limited by available resources. In past years, the City allocated significant General Fund revenue toward capital projects. Budget reductions in past years have nearly resulted in the elimination of General Fund allocations to the capital improvement program. The City is currently relying on funding from a number of special revenue funds and grants to provide the needed program funding.

For 2013-14 and 2014-15, the CIP budget totals almost \$4,639,000 and \$4,455,000, respectively, in new project funding, and does not include General Fund allocations. However, projects approved in prior years that are not yet completed total \$74,577,000, and includes \$6,500,000 in General Fund allocations.

CIP Review Process

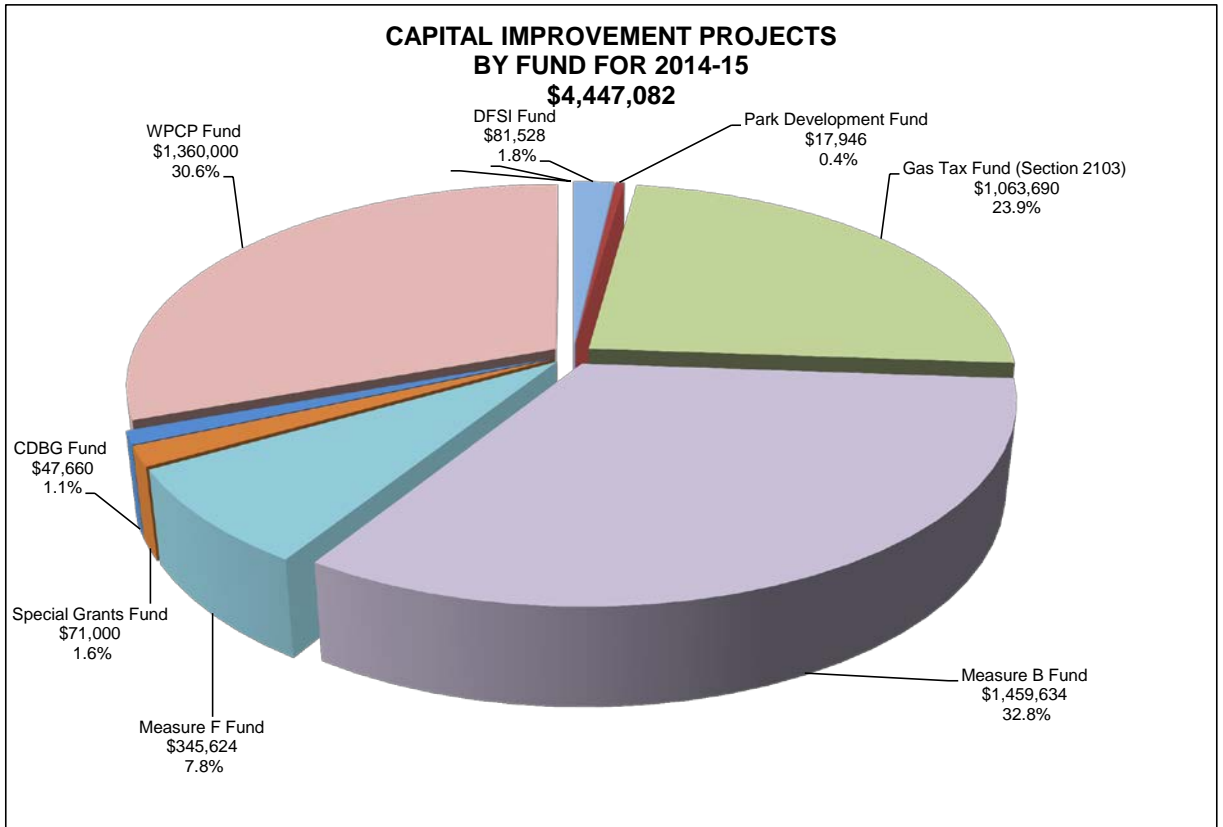
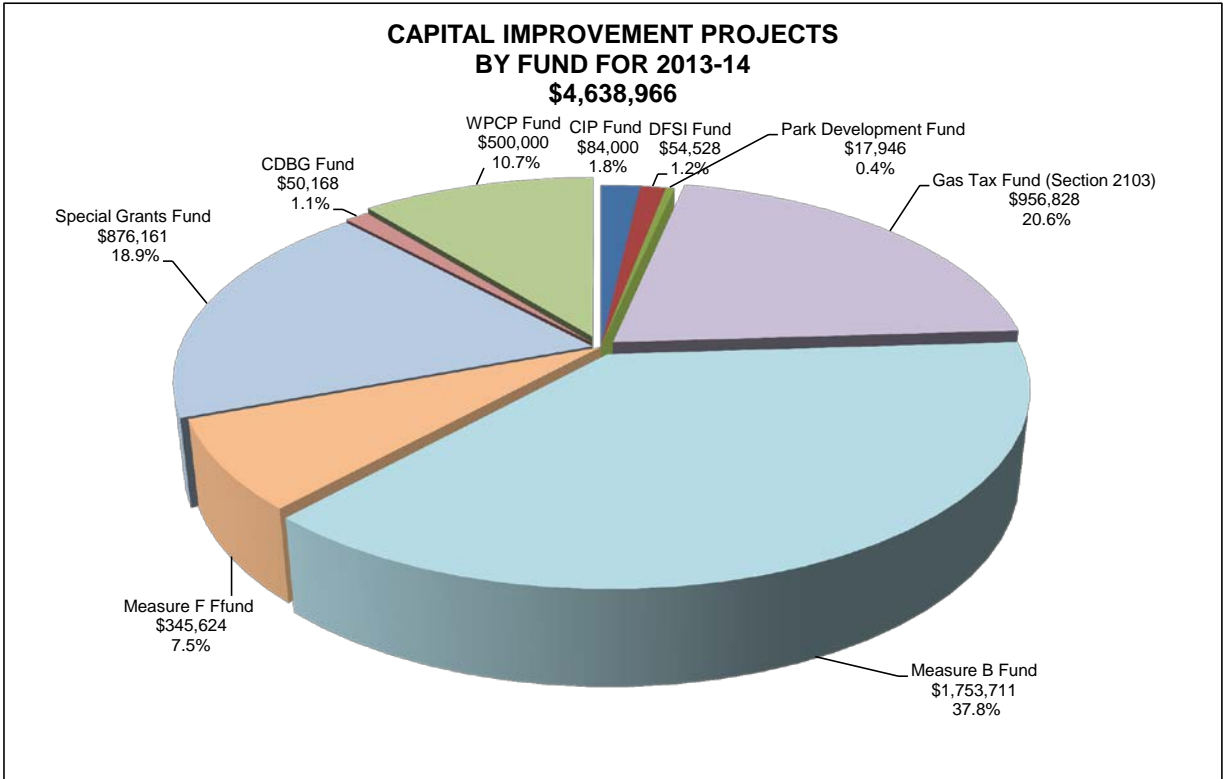
Early in the budget development process, staff assembled a CIP Committee comprised of department directors and City Manager staff to assist in the review of CIP projects. The Engineering & Transportation Department provided direction and support to the process. The goal of this group was to review the City's overall CIP program and available funding sources – ultimately recommending projects that reflect City Council priorities.

As part of the process, each City department was instructed to submit requests for new CIP projects – as relevant to their program area. These project requests were then assembled and provided to the CIP Committee for review, along with the on-going list of unfunded projects. The Committee ranked projects based on need.

Following the CIP Committee project ranking, the Engineering and Transportation Department provided City Council with the list of projects and asked Council Members to rank projects based on need.

The CIP is a reflection of these priority rankings – based on available funding. Some projects that received a high ranking may not be included in the current year program if funding is not available.





**SUMMARY OF CAPITAL IMPROVEMENT PROJECTS
SUMMARY OF SOURCES AND USES**

Expenditures by Fund	2010-11 Actual	2011-12 Actual	2012-13 Adjusted	2013-14 Proposed	2014-15 Proposed
Capital Improvement Projects Fund	\$ 1,149,607	\$ 1,992,428	\$ 6,525,339	\$ 84,000	\$ -
Street/Traffic Improvement Fund (DFSI)	343,707	191,511	990,071	54,528	81,528
Park Development Fees Fund	281,226	328,325	402,665	17,946	17,946
Underground Utilities Fund	-	243,196	413,957	-	-
Gas Tax Fund	223,314	153,868	130,715	-	-
Gas Tax Fund (Section 2103)	-	616	2,396,744	956,828	1,063,690
Measure B Fund	365,516	1,573,399	6,919,213	1,753,711	1,459,634
Measure F Fund	-	-	425,278	345,624	345,624
Traffic Congestion Relief Fund	1,455,635	2,197	-	-	-
Heron Bay Maintenance Assessment District Fund	-	193	-	-	-
Proposition IB - Streets & Roads Fund	123,335	1,011,877	132,619	-	-
Special Grants Fund	2,131,657	2,151,506	9,433,297	876,161	71,000
Community Development Block Grant (CDBG) Fund	124,824	92,448	286,894	50,168	47,660
Water Pollution Control Plant Enterprise Fund	5,548,086	13,465,134	41,675,311	500,000	1,360,000
Shoreline Enterprise Fund	-	-	-	-	-
Redevelopment Agency/Successor Agency	2,193,246	5,326,193	5,270,568	-	-
Total Capital Improvement Projects	\$ 13,940,153	\$ 26,532,891	\$ 75,002,671	\$ 4,638,966	\$ 4,447,082

Expenditures By Function	2010-11 Actual	2011-12 Actual	2012-13 Adjusted	2013-14 Proposed	2014-15 Proposed
Community Development	\$ -	\$ -	\$ -	\$ -	\$ -
Facility Improvements	624,704	669,348	315,051	21,168	20,660
Recreation & Leisure	1,325,005	556,430	2,372,261	-	-
Library	-	-	-	-	-
Public Safety	-	-	-	-	-
Streets & Roads Improvements	4,249,112	6,515,786	25,369,480	4,117,798	3,066,422
Water Pollution Control Plant Enterprise Fund	5,548,086	13,465,134	41,675,311	500,000	1,360,000
Redevelopment Agency/Successor Agency	2,193,246	5,326,193	5,270,568	-	-
Total Capital Improvement Projects	\$ 13,940,153	\$ 26,532,891	\$ 75,002,671	\$ 4,638,966	\$ 4,447,082

**DETAIL OF CAPITAL IMPROVEMENT PROJECTS
EXPENDITURES BY FUNDING SOURCE**

	2010-11 Actual	2011-12 Actual	2012-13 Adjusted*	2013-14 Proposed	2014-15 Proposed
<u>Capital Improvement Projects Fund (General Fund)</u>					
2007 Roof Replacement Program	\$ 60,014	\$ 218,741	\$ -	\$ -	\$ -
Access Ramp Installation	-	-	137,134	-	-
Accessible Pedestrian Signals	-	230	9,770	-	-
AGI - CIP Projects	180,927	-	251,729	-	-
Airport Noise Abatement	8,951	1,025,607	3,452,634	-	-
Annual Overlay Rehabilitation 2008-09	912	198,517	-	-	-
Annual Overlay 2011-12 (Extra)	-	79,683	117,245	-	-
BART-Downtown Pedestrian Improvements	217	78,203	1,141,580	-	-
Bayfair Expansion Funds for Traffic Improvements	-	-	241,375	-	-
CIP Planning	18,022	14,187	8,854	-	-
CIP Warranty Work	1,483	6,815	30,424	-	-
City Wide ADA Upgrades	-	-	75,000	-	-
Davis/Doolittle Intersection Improvement	380,000	-	-	-	-
Davis Street/CT/Net Connection/Ryland	-	-	98,274	-	-
Doolittle Drive Entryway - Port of Oakland	-	860	-	-	-
East 14th St/Hesperian/150th Ave Improvements	-	-	169,890	-	-
Eden Road Design	28,704	70,114	19,956	-	-
Fiber Optice Loop Project	-	-	40,000	-	-
Fiber Optic Loop Separation	-	-	60,000	-	-
Knight Memorial	-	10,500	-	-	-
MacArthur/Superior Traffic Circle Design	-	-	-	84,000	-
Misc Engineering Studies	36,652	39,492	54,151	-	-
Public Works Maintenance Projects	34,334	120,527	36,157	-	-
Roadway Drainage Repair	757	-	-	-	-
Safe Routes to Schools (SL BART)	-	-	380,000	-	-
Senior Center	3,989	4,611	38,015	-	-
Senior Center EOC Supplies	143,076	11,823	-	-	-
Sidewalk Repairs - City Facilities	2,953	292	21,402	-	-
South Offices Space Planning For PD	-	-	91,749	-	-
Street Light Undergrounding - E14th St	26,042	-	-	-	-
Toyon Park Restroom Replacement	174,673	112,226	-	-	-
Underground Utilities (General)	5,601	-	-	-	-
Underground East 14th Utility (Reimbursed)	16,534	-	-	-	-
Washington Av Rehab/SLZ Creek Overcross	25,766	-	-	-	-
Westgate Soundwall Repair	-	-	50,000	-	-
Total Capital Improvement Projects Fund Expenditures	\$ 1,149,607	\$ 1,992,428	\$ 6,525,339	\$ 84,000	\$ -
<u>Street/Traffic Improvement (DFSI) Fund</u>					
Advanced Planning	\$ 16,014	\$ 15,432	\$ 31,314	\$ -	\$ 20,000
Bancroft Signal Improvements	-	-	68,960	-	-
BART Access/San Leandro Blvd Study	4,115	-	-	-	-
BART-Downtown Pedestrian Improvements	1,875	10,794	83,449	-	-
E 14th St./Hays/W. Broadmoor Striping (Pedestrian Improv)	149,218	413	-	-	-
Fiber Conduits for Broadbank Network	-	-	150,000	-	-
Fiber Loop Project	-	13,319	121,681	-	-
Fiber Loop Separation	-	-	60,000	-	-
Internal Service Charges	11,528	11,528	11,528	11,528	11,528
MacArthur/Superior Traffic Circle Design	-	-	-	43,000	-
Master Plan & Plan Line Update	8,284	6,749	82,911	-	-
Misc. Traffic Safety Improvements	3,768	23,268	17,811	-	-
Misc. Traffic Studies	2,072	8,003	64,925	-	-
Neighborhood Traffic Calming	21,397	78,457	204,873	-	50,000
Safe Routes to Transit (SL BART)	-	-	20,000	-	-
San Leandro High (SR2S) 136th/Bancroft	-	11,613	35,237	-	-
San Leandro/Park/Broadmoor Roundabout	38,003	110	-	-	-
Traffic Management System Upgrade	82,833	7,675	-	-	-
Traffic Studies	4,600	-	-	-	-
Washington/Monterey Traffic Signal	-	4,150	37,382	-	-
Total Street/Traffic Improvement Fund Expenditures	\$ 343,707	\$ 191,511	\$ 990,071	\$ 54,528	\$ 81,528

*Includes projects approved by Council in prior years that are not yet fully expended.

**DETAIL OF CAPITAL IMPROVEMENT PROJECTS
EXPENDITURES BY FUNDING SOURCE**

	2010-11 Actual	2011-12 Actual	2012-13 Adjusted*	2013-14 Proposed	2014-15 Proposed
<u>Park Development Fees Fund</u>					
Dog Walk Park	\$ 25,901	\$ 233,576	\$ 23,567	\$ -	\$ -
Downtown TOD Park Development Master Plan	1,098	-	147,179	-	-
Knight Memorial	-	4,483	-	-	-
Marina Park Irrigation Improvements	-	-	172,179	-	-
Par Course Improvements	27,114	41,342	41,794	-	-
Senior Center Furniture and Equipment	209,167	12,520	-	-	-
Toyon Park - Additional Work	-	18,458	-	-	-
Internal Service Charges	17,946	17,946	17,946	17,946	17,946
Total Park Development Fees Fund Expenditures	\$ 281,226	\$ 328,325	\$ 402,665	\$ 17,946	\$ 17,946
<u>Underground Utility Fees Fund</u>					
Street Light Undergrounding -E14th	\$ -	\$ 197,800	\$ 80,094	\$ -	\$ -
Underground E14th North of 150th	-	20,831	304,962	-	-
Undergrounding E14th Utility Reimbursement	-	24,565	28,901	-	-
Total Underground Utility Fees Fund	\$ -	\$ 243,196	\$ 413,957	\$ -	\$ -
<u>Gas Tax Fund</u>					
Street Rehabilitation	\$ 223,314	\$ 153,868	\$ 130,715	\$ -	\$ -
Total Gas Tax Fund	\$ 223,314	\$ 153,868	\$ 130,715	\$ -	\$ -
<u>Gas Tax (Section 2103) Fund</u>					
Annual Overlay/Rehabilitation Program	\$ -	\$ 271	\$ 515,977	\$ -	\$ -
Annual Street Sealing Program	-	345	1,531,112	936,138	1,043,000
BART-Downtown Pedestrian Improvements	-	-	349,655	-	-
Internal Service Charges	-	-	-	20,690	20,690
Total Gas Tax (Section 2103) Fund	\$ -	\$ 616	\$ 2,396,744	\$ 956,828	\$ 1,063,690
<u>Measure B Fund</u>					
Access Ramp Installation	\$ -	\$ 22,923	\$ 41,822	\$ -	\$ -
Accessible Pedestrian Signals	-	-	194,344	-	-
ADA Ramp Project	13,698	32	-	-	-
Annual Bicycle & Pedestrian Improvements	-	72,993	67,681	-	-
Annual Overlay/Rehabilitation	10,789	671,447	602,266	555,614	1,001,922
Annual Sidewalk Repair Program	77,456	233,159	613,739	354,035	357,143
Annual Street Sealing	81,425	323,149	13,186	-	-
Annual Street Sealing 2012-13	-	-	774,043	-	-
Bancroft/Sybil Signal Improvements	-	-	17,500	-	-
BART - Downtown Pedestrian Improvements	69	55,362	232,921	-	-
BART/UPRR Bicycle-Pedestrian Trail Study	27,015	-	-	-	-
Bicycle & Pedestrian Education	2,688	-	-	-	-
Bicycle & Pedestrian Improvements 2013-14	-	-	-	60,000	60,000
Bicycle & Pedestrian Master Plan Update	40,485	-	-	-	-
Bicycle Network (East) Construction	-	-	500,940	-	-
Bridge Maintenance and Repair	6,720	10,541	227,003	-	-
East 14th Street/Hesperian Improvements	71,412	58,606	2,781,480	-	-
Internal Service Fund Charges	-	40,569	40,569	40,569	40,569
Marina Community Center Pedestrian Improvements	-	-	50,000	-	-
Marina Park Bay Trail Improvements	1,325	-	-	-	-
Misc Traffic Safety Equipment	1,615	4,907	8,171	-	-
Monarch Bay Dr. Bridge Repair	-	980	4,755	-	-
Roadway Drainage Repair	12,394	40,163	9,403	-	-
Safe Routes to Transit (SL BART)	247	-	49,753	-	-
San Leandro Blvd Pedestrian Interface	3,228	1,772	-	-	-
San Leandro High School (SR2S) 136th/Bancroft	-	560	54,440	-	-
San Leandro Blvd - Williams to Hudson	-	-	-	743,493	-
Storm Drain Inventory and Replacement	-	1,069	53,658	-	-
Storm Drain Outfall Repair - Various	-	-	153,000	-	-
Underground E14th North of 150th	-	-	425,450	-	-
Westgate Parkway	12,480	18,469	3,089	-	-
Westgate Parkway - Phase II	2,420	4,161	-	-	-
Wicks Blvd Walkway	50	12,537	-	-	-
Total Measure B Fund Expenditures	\$ 365,516	\$ 1,573,399	\$ 6,919,213	\$ 1,753,711	\$ 1,459,634

*Includes projects approved by Council in prior years that are not yet fully expended.

**DETAIL OF CAPITAL IMPROVEMENT PROJECTS
EXPENDITURES BY FUNDING SOURCE**

	2010-11 Actual	2011-12 Actual	2012-13 Adjusted*	2013-14 Proposed	2014-15 Proposed
<u>Measure F (VRF) Fund</u>					
Annual Street Sealing	\$ -	\$ -	\$ -	\$ 45,624	\$ -
Annual Overlay/Rehabilitation	-	-	425,278	300,000	345,624
Total Measure F (VRF) Fund	\$ -	\$ -	\$ 425,278	\$ 345,624	\$ 345,624
<u>Traffic Congestion Relief Fund (Prop 42)</u>					
Annual Street Overlay	\$ 1,434,945	\$ -	\$ -	\$ -	\$ -
Internal Service Charges	20,690	2,197	-	-	-
Total Traffic Congestion Relief Fund Expenditures	\$ 1,455,635	\$ 2,197	\$ -	\$ -	\$ -
<u>Heron Bay Maintenance Assessment District Fund</u>					
Shoreline Rip Rap Construction	\$ -	\$ 193	\$ -	\$ -	\$ -
Total Heron Bay Maintenance Assessment Fund	\$ -	\$ 193	\$ -	\$ -	\$ -
<u>Proposition IB - Local Streets & Roads</u>					
Annual Street Overlay	\$ 123,335	\$ 1,011,877	\$ 132,619	\$ -	\$ -
Total Proposition IB Fund Expenditures	\$ 123,335	\$ 1,011,877	\$ 132,619	\$ -	\$ -
<u>Special Grants Fund</u>					
Accessible Pedestrian Signals	\$ -	\$ -	\$ 130,987	\$ -	\$ -
Bancroft Avenue Street Rehab	295,499	2,236	-	-	-
Bancroft/Sybil Signal Improvements	-	-	448,800	-	-
BART Access and San Leandro Blvd Study	44,103	-	-	-	-
BART-Downtown Pedestrian Improvements	10,570	255,757	4,364,723	-	-
E 14th St. Streetscape & Pedestrian Safety	308,302	-	-	-	-
East 14th St. Medians (TEA)	336,646	-	-	-	-
Energy Efficiency Conservation Block Grant	383,292	221,197	132,695	-	-
Marina Blvd Street Rehab (MTC/CMA)	9,569	795,090	-	-	-
Marina Park Group Picnic Area - Meas WW	4,406	36,909	946,685	-	-
Marina Park Irrigation Improvements - Meas WW	8,746	67,951	545,303	-	-
Misc Traffic Safety Equipment	9,871	-	-	-	-
Monarch Bay Drive Bridge Repair	-	16,558	27,707	-	-
Par Course Improvements	28,305	539,715	-	-	-
Park Pathways - Meas WW	564,226	-	-	-	-
Pedestrian Accessibility Improvements - TDA	16,231	-	-	-	-
Pedestrian Oriented Safety Equipment Access	6,034	42,771	-	-	-
Pedestrian Oriented Safety Equipment - TDA	-	53,992	52,208	-	-
Pedestrian Safety Improvements at Rail Road	-	7,990	183,630	-	-
Resurface Skate Park - Meas WW	-	-	96,000	-	-
Safe Routes to Transit	-	-	750,000	-	-
San Leandro Ball Park Locker/Restroom -Meas WW	-	-	470,000	-	-
San Leandro Blvd - Williams to Hudson	-	-	-	804,507	-
San Leandro High Signal (SR2S) 136th/Bancroft	3,458	100,281	317,511	-	-
School Traffic Safety Education	-	2,584	407,416	-	-
Shoreline Rip Rap Construction	312	-	-	-	-
Sidewalk Repair - TDA	-	-	66,202	71,654	71,000
Slough Bridge Pedestrian/Bicycle Bridge	8,396	-	-	-	-
Springlake Drive Rehab (ARRA)	11,508	800	-	-	-
Stenzel Park Drainage - Meas WW	10,208	519	168,273	-	-
Toyon Park Play Equipment - Meas WW	71,975	-	-	-	-
Toyon Park Pathway Rehabilitation	-	-	90,000	-	-
Washington/Monterey Traffic Signal	-	7,156	366,144	-	-
Total Special Grants Fund Expenditures	\$ 2,131,657	\$ 2,151,506	\$ 9,433,297	\$ 876,161	\$ 71,000

*Includes projects approved by Council in prior years that are not yet fully expended.

**DETAIL OF CAPITAL IMPROVEMENT PROJECTS
EXPENDITURES BY FUNDING SOURCE**

	2010-11 Actual	2011-12 Actual	2012-13 Adjusted*	2013-14 Proposed	2014-15 Proposed
<u>Community Development Block Grant (CDBG) Fund</u>					
ADA Ramp Project	\$ 124,824	\$ 86,648	\$ 76,556	\$ -	\$ -
City Wide ADA Upgrades	-	5,800	179,199	30,000	-
City Wide Handicap Accessible Curb Cuts	-	-	31,139	-	-
City Wide ADA Transition Plan - Construction	-	-	-	-	20,660
Sidewalk Repair Program	-	-	-	20,168	27,000
Total CDBG Fund Expenditures	\$ 124,824	\$ 92,448	\$ 286,894	\$ 50,168	\$ 47,660
<u>Water Pollution Control Plant Enterprise Fund</u>					
2550 Davis St Remediation	\$ 74,743	\$ -	\$ -	\$ -	\$ -
2660 Eden Road Grading/Remediation	340,614	121,932	-	-	-
BART-Downtown Pedestrian Improvements	-	-	12,000	-	-
Blue Dolphin Lift Station	214,581	174	-	-	-
CCTV Truck, Equipment & System Replacement	-	-	293,000	-	-
CIP Advance Planning	-	-	37,125	-	-
Preda St./SL Creek Sanitary Upgrade	58,119	552,668	6,980	-	-
Sanitary Sewer Asset Mgmt System	6,315	3,008	2,823	-	-
Sanitary Sewer Capacity Study/MP	-	-	450,000	-	-
Sanitary Sewer Line Replacements	1,068,966	141,042	435,758	500,000	500,000
Sanitary Sewer Pipeline Replacement	-	1,877	-	-	-
Sanitary Sewer Repair	-	211,412	138,846	-	-
Sanitary Sewer Residential Assistance	210	576	7,509	-	-
Sewer Lift Station Renewal and Replacement	-	14,787	83,000	-	-
Sewer Pipeline Replacement	-	-	500,000	-	-
SLB/Davis St Sewer Capacity	34,017	461,843	-	-	-
TOD Infrastructure Study	28,922	466	-	-	-
Waste Activated Sludge Thickening	31,448	265	-	-	-
Waste Water Treatment Plant Improvements	11,362	17,212	547,633	-	-
Wicks Sanitary Lift Station	675,169	20,333	116	-	-
WPCP Asphalt Replacement	-	-	-	-	860,000
WPCP Co-Generation	8,891	173,727	10,825	-	-
WPCP Digester Rehabilitation	-	-	303,223	-	-
WPCP Expansion	1,035,756	1,485	-	-	-
WPCP Renewal and Replacement	-	55,217	256,571	-	-
WPCP Rehabilitation - Design	1,958,973	159,940	6,939	-	-
WPCP Rehabilitation - Construction Management	-	324,743	1,395,390	-	-
WPCP Rehabilitation - Construction (SRF)	-	10,651,565	32,348,435	-	-
WPCP Rehabilitation - Construction	-	550,862	4,839,138	-	-
Total WPCP Enterprise Fund Expenditures	\$ 5,548,086	\$ 13,465,134	\$ 41,675,311	\$ 500,000	\$ 1,360,000
<u>Shoreline Enterprise Fund</u>					
American Golf Corporation - Capital	\$ -	\$ -	\$ -	\$ -	\$ -
Annual Maintenance Dredging	-	-	-	-	-
DMMS Sediment Removal	-	-	-	-	-
Marina Shoaling Study	-	-	-	-	-
Rip Rap Improvements	-	-	-	-	-
Total Shoreline Enterprise Fund Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -

*Includes projects approved by Council in prior years that are not yet fully expended.

**DETAIL OF CAPITAL IMPROVEMENT PROJECTS
EXPENDITURES BY FUNDING SOURCE**

	2010-11 Actual	2011-12 Actual	2012-13 Adjusted*	2013-14 Proposed	2014-15 Proposed
<u>Successor Agency to the Redevelopment Agency</u>					
1550 East 14th St Acquisition	\$ 17,790	\$ -	\$ -	\$ -	\$ -
Albertsons Replacement Parking	8,912	-	-	-	-
Bart Access and San Leandro Blvd Study	36	-	-	-	-
Chamber TI Improvements - Estudillo Garage	34,396	24,392	307,096	-	-
D/T Light & Pedestrian Improvements	29,529	1,549	-	-	-
Downtown Parking Garage Solar & Vehicle Charging	-	-	505,000	-	-
Downtown Parking Garage Parking Control & Security	-	-	400,000	-	-
Downtown Garage Parking Plan	-	-	125,000	-	-
E 14th/Hesperian/150th Improvements	15,537	77,293	505,907	-	-
E 14th/Hesperian/150th Remediation	5,165	224,878	229,384	-	-
East 14th St. Medians	90,769	-	-	-	-
Eden Road Development	10,022	3,849	-	-	-
Estudillo/Callan 2008 Parking Garage	507,075	4,972,001	3,198,181	-	-
Estudillo/Callan Parking Garage	1,161,175	-	-	-	-
Senior Center	302,503	22,231	-	-	-
Senior Center Acquisition and Construction	10,337	-	-	-	-
TOD Infrastructure Study	-	-	-	-	-
Tree Well	-	-	-	-	-
Tree Well Repair Program	-	-	-	-	-
Total Redevelopment Agency Expenditures	\$ 2,193,246	\$ 5,326,193	\$ 5,270,568	\$ -	\$ -
Total Capital Improvement Project Expenditures	\$ 13,940,153	\$ 26,532,891	\$ 75,002,671	\$ 4,638,966	\$ 4,447,082

*Includes projects approved by Council in prior years that are not yet fully expended.

PROPOSED FUNDED PROJECTS

**PROPOSED CAPITAL IMPROVEMENT PROJECTS BY FUNDING SOURCE
2013 - 2014**

Project Number	Project Name	Grant	General Fund	Water Pollution Control Plant Enterprise	Successor Agency	Community Development Block Grant	Developer Fees for Street Improvement	Measure B Streets / Roads	Measure F / Vehicle Registration Fees	Measure B Bicycle / Pedestrian	Gas Tax - Section 2103	Park Development Fees	Development Fees	Total
2014.0020	ADA Transition Plan Construction 13-14					20,168								20,168
2014.0030	Annual Bike & Ped Improvements 13-14									60,000				60,000
2014.0050	Annual Overlay/Rehabilitation 13-14							555,606	300,000					855,606
2014.0060	Annual Sidewalk Repair 13-14	71,654				30,000		229,928		124,115				455,697
2014.0070	Annual Street Sealing 13-14								45,624		936,138			981,762
2014.0120	Sanitary Sewer Replacement/Repair 13-14			500,000										500,000
2014.0420	San Leandro Blvd Rehab Williams / Hudson	804,507						743,493						1,548,000
2014.0470	MacArthur/Superior Traffic Circle Design						43,000						84,000	127,000
2014.9999	Internal Service Charges	0	0	0	0	0	11,528	40,569	0	0	20,690	17,946	0	90,733
	Fiscal Year Total by Fund	876,161	0	500,000	0	50,168	54,528	1,569,596	345,624	184,115	956,828	17,946	84,000	4,638,966

PROPOSED CAPITAL IMPROVEMENT PROJECTS BY FUNDING SOURCE

2014 - 2015

19.11

Project Number	Project Name	Grant	General Fund	Water Pollution Control Plant Enterprise	Successor Agency	Community Development Block Grant	Developer Fees for Street Improvement	Measure B Streets / Roads	Measure F / Vehicle Registration Fees	Measure B Bicycle / Pedestrian	Gas Tax - Section 2103	Park Development Fees	Development Fees	Total
2015.0020	ADA Transition Plan Construction 14-15					20,660								20,660
2015.0030	Annual Bike & Ped Improvements 14-15									60,000				60,000
2015.0040	Annual Neighborhood Traffic Calming 14-15						50,000							50,000
2015.0050	Annual Overlay/Rehabilitation 14-15							1,001,922	345,624		43,000			1,390,546
2015.0060	Annual Sidewalk Repair 14-15	71,000				27,000		231,935		125,208				455,143
2015.0070	Annual Street Sealing 14-15										1,000,000			1,000,000
2015.0080	Traffic Studies & Signal Equipment 14-15						20,000							20,000
2015.0120	Sanitary Sewer Replacement/Repair 14-15			500,000										500,000
2015.0260	WPCP Asphalt Replacement			860,000										860,000
2015.9999	Internal Service Charges	0	0	0	0	0	11,528	40,569	0	0	20,690	17,946	0	90,733
	Fiscal Year Total by Fund	71,000	0	1,360,000	0	47,660	81,528	1,274,426	345,624	185,208	1,063,690	17,946	0	4,447,082

Projects by Funding Source

Funded Project Descriptions

Fiscal Year: 2014

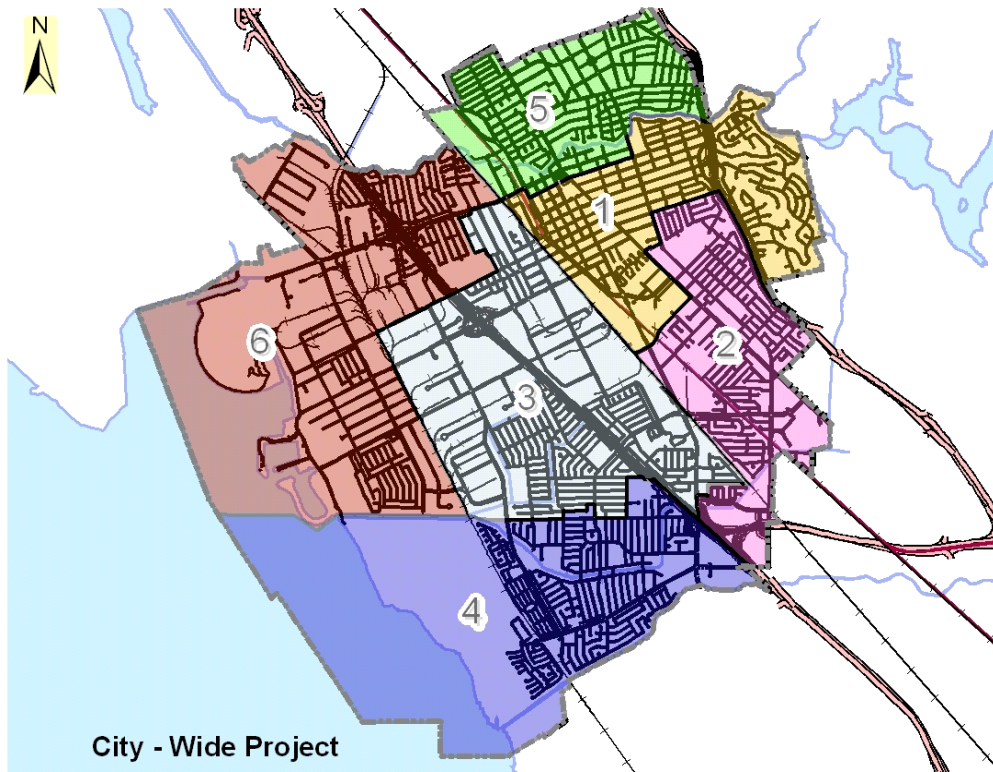
Project Name:		ADA Transition Plan Construction 13-14	
Project Category	Community Services and Facilities	Project Type:	Preservation
Operational Budget Impact:	None / Neutral	Estimated Total Cost:	\$130,000
Maintenance Budget Impact:	None / Neutral	Total Funding:	\$20,168

Project Summary:

Annual funding to implement the 15-year plan established in the 2010 ADA Transition Plan in the public-use areas of City facilities.

Project Benefits:

Implementation of the 2010 ADA Transition Plan includes modifications to public-use areas of City facilities to bring the buildings into conformance with current Americans with Disabilities Act (ADA) standards to provide better access to all seeking City services.



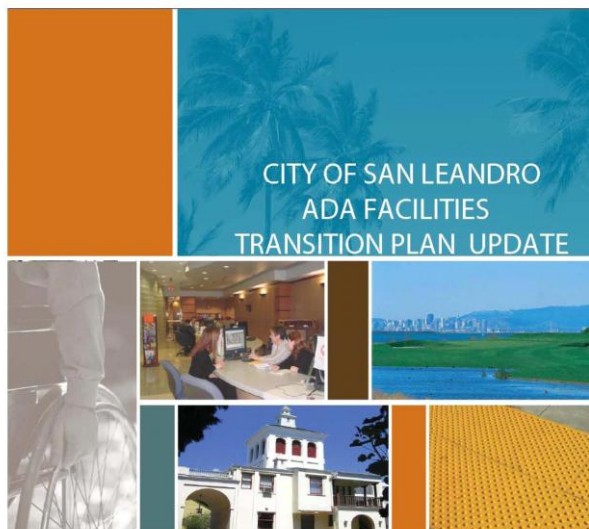
Location Map

Funded Project Descriptions

Fiscal Year: 2014

Project Name:

ADA Transition Plan Construction 13-14



OCTOBER 2010



Transition Plan Update October 2010

Impacts of Not Completing Project:

Deficiencies identified in the 2010 Transition Plan would remain, possibly affecting persons with disabilities wishing to access public-use areas of a City facility. Reduced funding levels would put additional financial pressure on future years and the possibility of not completing the work in the 15 years defined in the Plan.

<u>Account No.</u>	<u>Funding Source:</u>	<u>Amount</u>
165-43-234	Community Development Block Grant	\$20,168

Funded Project Descriptions

Fiscal Year: 2014

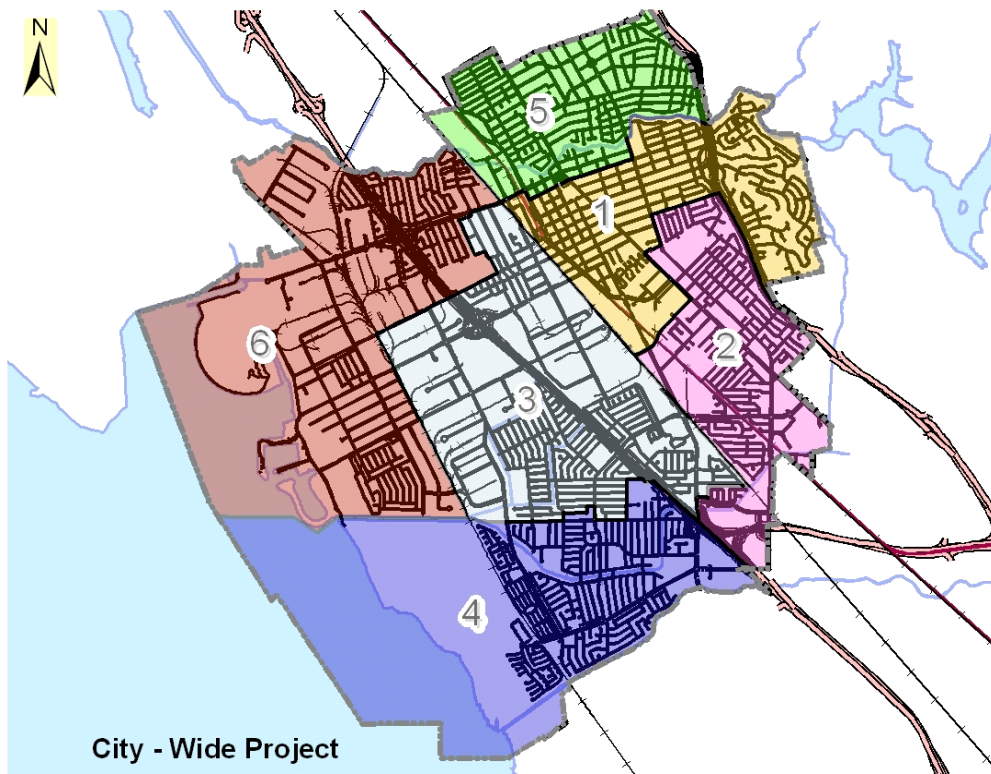
Project Name:		Annual Bike & Ped Improvements 13-14	
Project Category:	Transportation	Project Type:	Enhancement
Operational Budget Impact:	None / Neutral	Estimated Total Cost:	\$60,000
Maintenance Budget Impact:	Increase	Total Funding:	\$60,000

Project Summary:

This project funds various citywide programs identified in the San Leandro Bicycle and Pedestrian Master Plan.

Project Benefits:

This project constructs pedestrian and bicyclist improvements throughout the city, providing our citizens with a city where walking and bicycling are fully integrated into daily life and environmentally-friendly transportation alternatives are available that are both safe and convenient for people of all ages and abilities.



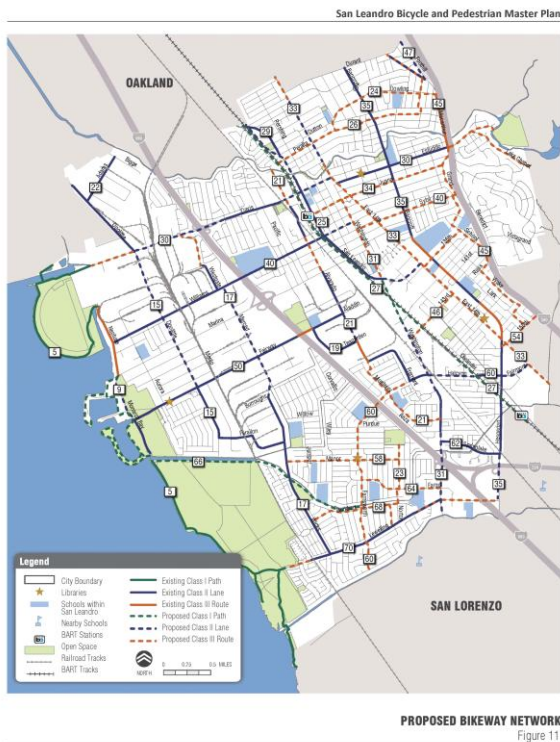
Location Map

Funded Project Descriptions

Fiscal Year: 2014

Project Name:

Annual Bike & Ped Improvements 13-14



Existing and Planned Bike Routes

Impacts of Not Completing Project:

If this project is not completed, new sidewalks, bike lanes, signage and other improvements will not be constructed, impacting the safety of bicyclists and pedestrians. Bicycle racks will not be installed, which are needed to discourage theft and make walkways passable.

<u>Account No.</u>	<u>Funding Source:</u>	<u>Amount</u>
144-36-133	Measure B Bicycle / Pedestrian	\$60,000

Funded Project Descriptions

Fiscal Year: 2014

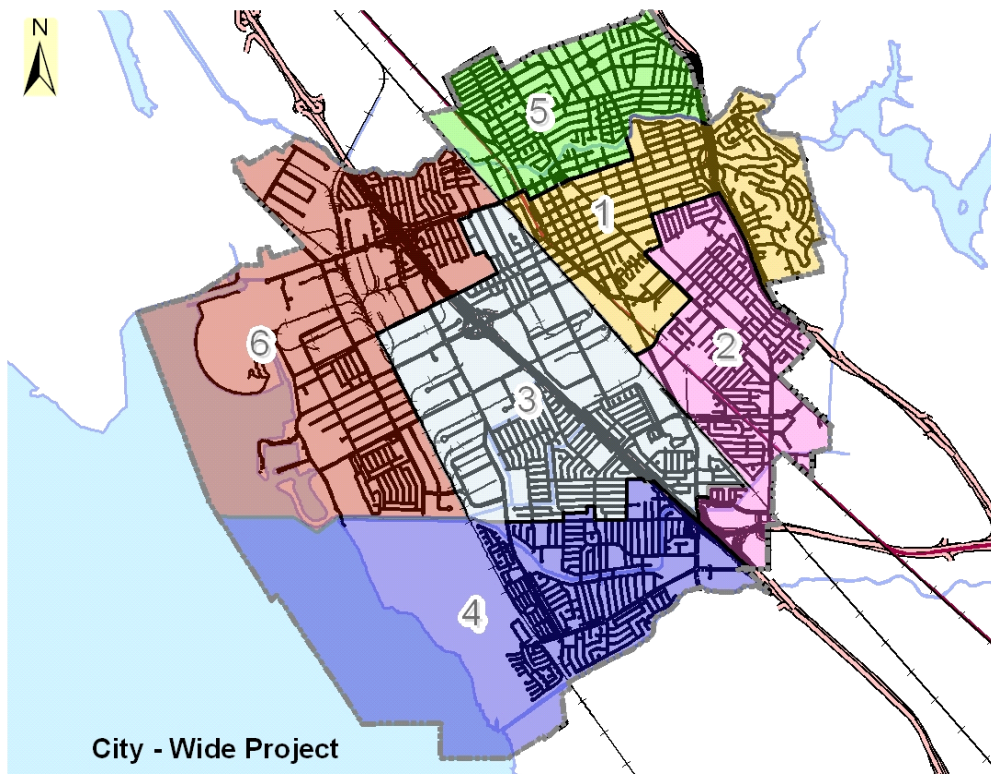
Project Name:	Annual Overlay/Rehabilitation 13-14		
Project Category: Transportation	Project Type:	Preservation	
Operational Budget Impact: None / Neutral	Estimated Total Cost:	\$14,800,000	
Maintenance Budget Impact: None / Neutral	Total Funding:	\$855,606	

Project Summary:

This project rehabilitates City streets through reconstruction or overlay. Estimated cost is based on achieving a Pavement Condition Index (PCI) of 70 in 2017. However, with the proposed funding, the PCI is expected to reduce to 52 in 2015.

Project Benefits:

Maintaining the PCI keeps the pavement from requiring more expensive treatments than is required and avoids pothole maintenance. Serviceable streets reduce damage to tires and other vehicle parts and maintain timely delivery of emergency and other services.



Location Map

Funded Project Descriptions

Fiscal Year: 2014

Project Name:

Annual Overlay/Rehabilitation 13-14



Completed Astor Drive 2011

Impacts of Not Completing Project:

Deferring maintenance of City streets to future years will result in higher maintenance costs and increasing levels of pothole damage and the need for more frequent pothole repairs by City crews. If potholes are not repaired promptly, tire and vehicle damage increases, raising repair costs for the public.

<u>Account No.</u>	<u>Funding Source:</u>	<u>Amount</u>
144-38-351	Measure B Streets / Roads	\$555,606
143-38-351	Measure F / Vehicle Registration Fees	\$300,000

Funded Project Descriptions

Fiscal Year: 2014

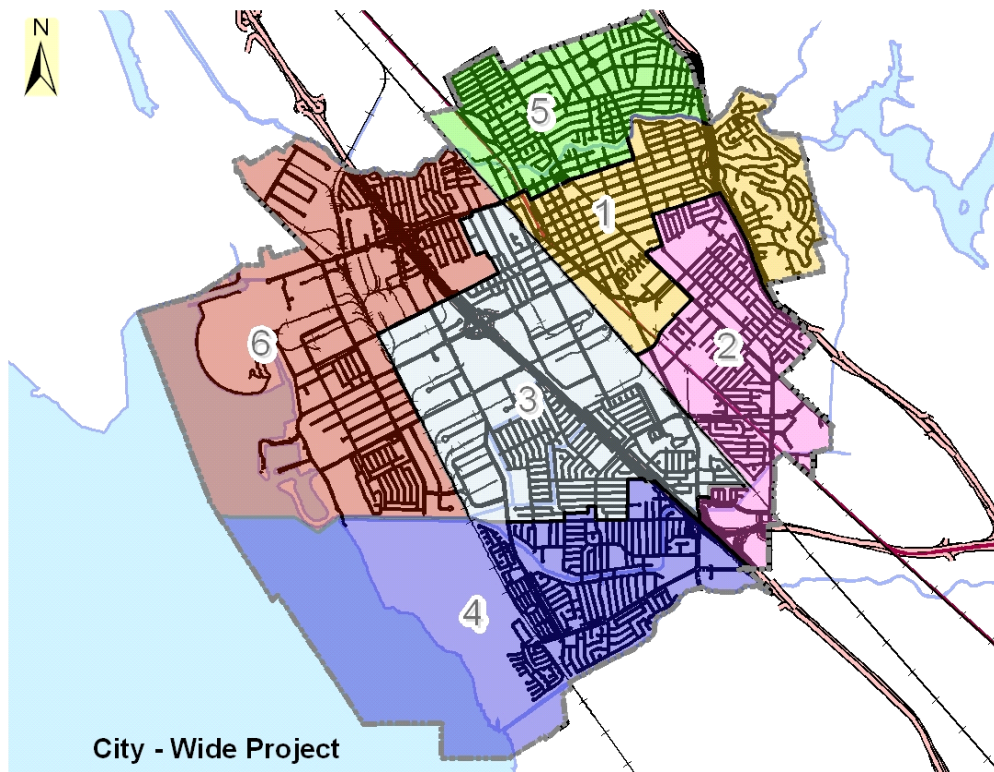
Project Name:		Annual Sidewalk Repair 13-14	
Project Category:	Transportation	Project Type:	Preservation
Operational Budget Impact:	None / Neutral	Estimated Total Cost:	\$456,836
Maintenance Budget Impact:	None / Neutral	Total Funding:	\$455,697

Project Summary:

Sidewalk repair including: condition assessment; preparing bid documents; inspecting and constructing the work; meeting with property owners; and responding to claims. Work also includes ramps, curb and gutter repair, and other concrete improvements.

Project Benefits:

This program makes it easier for property owners to have their sidewalks repaired by a contractor, and it reduces the amount property owners must pay for the repairs by covering the costs of inspection and one half of the construction cost when the damage is adjacent to a street tree. This project also reduces the City's liability for accidents.



Location Map

Funded Project Descriptions

Fiscal Year: 2014

Project Name:

Annual Sidewalk Repair 13-14



Sidewalk Replacement

Impacts of Not Completing Project:

If this project is not approved, other funding will be needed for staff costs to inspect and track damaged sidewalk, notify property owners of their responsibility, and defend against claims. It is likely that property owners will not be as willing to repair their frontages and more staff time will be required to motivate them to act.

<u>Account No.</u>	<u>Funding Source:</u>	<u>Amount</u>
144-36-006	Measure B Bicycle / Pedestrian	\$124,115
150-36-005	Grant	\$71,654
	TDA	
144-38-006	Measure B Streets / Roads	\$229,928
165-38-006	Community Development Block Grant	\$30,000

Funded Project Descriptions

Fiscal Year: 2014

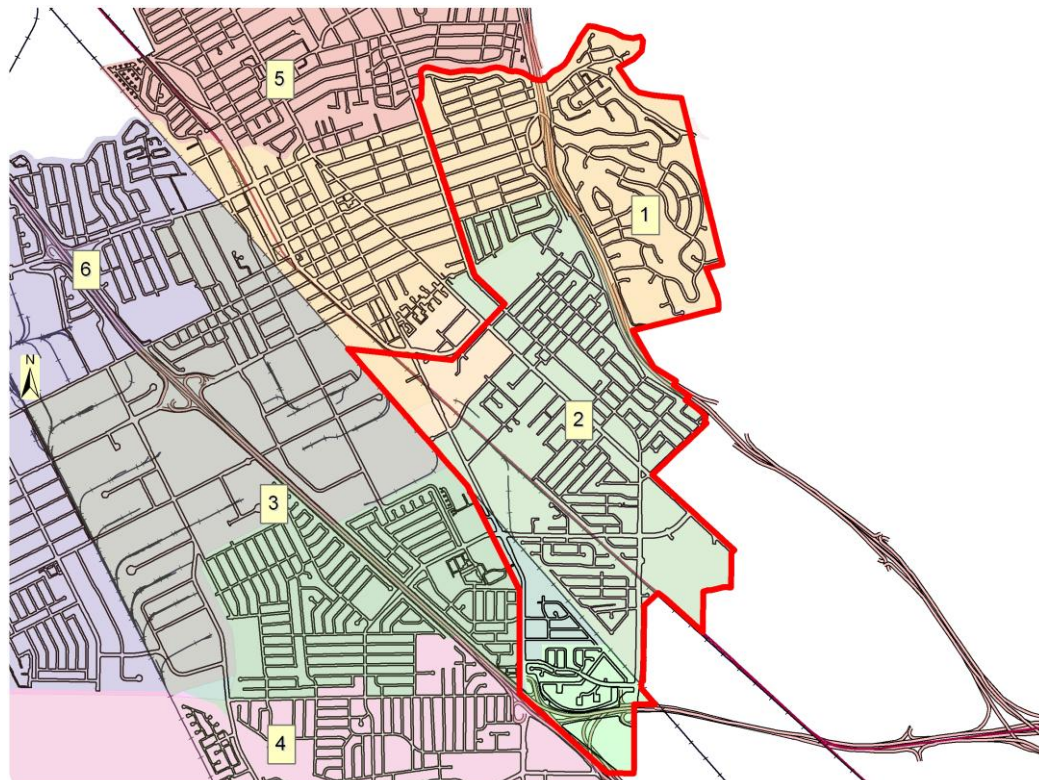
<u>Project Name:</u>	Annual Street Sealing 13-14		
<u>Project Category:</u>	Transportation	<u>Project Type:</u>	Preservation
<u>Operational Budget Impact:</u>	None / Neutral	<u>Estimated Total Cost:</u>	\$1,500,000
<u>Maintenance Budget Impact:</u>	Reduce	<u>Total Funding:</u>	\$981,762

Project Summary:

This project rejuvenates streets through various surface treatments. Estimated cost is based on achieving a Pavement Condition Index (PCI) of 70 in 2017. However, with the proposed funding, the PCI is expected to reduce to 52 in 2015.

Project Benefits:

The project will ensure that City streets currently in "good" pavement condition will remain in "good" condition, thus extending their life spans. This will enable City staff to maintain the overall condition of City streets at the current condition at a fraction of the cost of rehabilitation, resulting in significant savings. Quality streets ensure timely delivery of services to residents and businesses.



Location Map

Funded Project Descriptions

Fiscal Year: 2014

Project Name:

Annual Street Sealing 13-14



Bermuda Avenue 2011

Impacts of Not Completing Project:

Deferring maintenance will result in the inability to slow deterioration of City streets that are in relatively good pavement condition. The consequence is an accelerated deterioration rate and a substantial increase in the cost for repair or replacement in future years.

<u>Account No.</u>	<u>Funding Source:</u>	<u>Amount</u>
143-38-352	Measure F / Vehicle Registration Fees	\$45,624
142-38-352	Gas Tax - Section 2103	\$936,138

Funded Project Descriptions

Fiscal Year: 2014

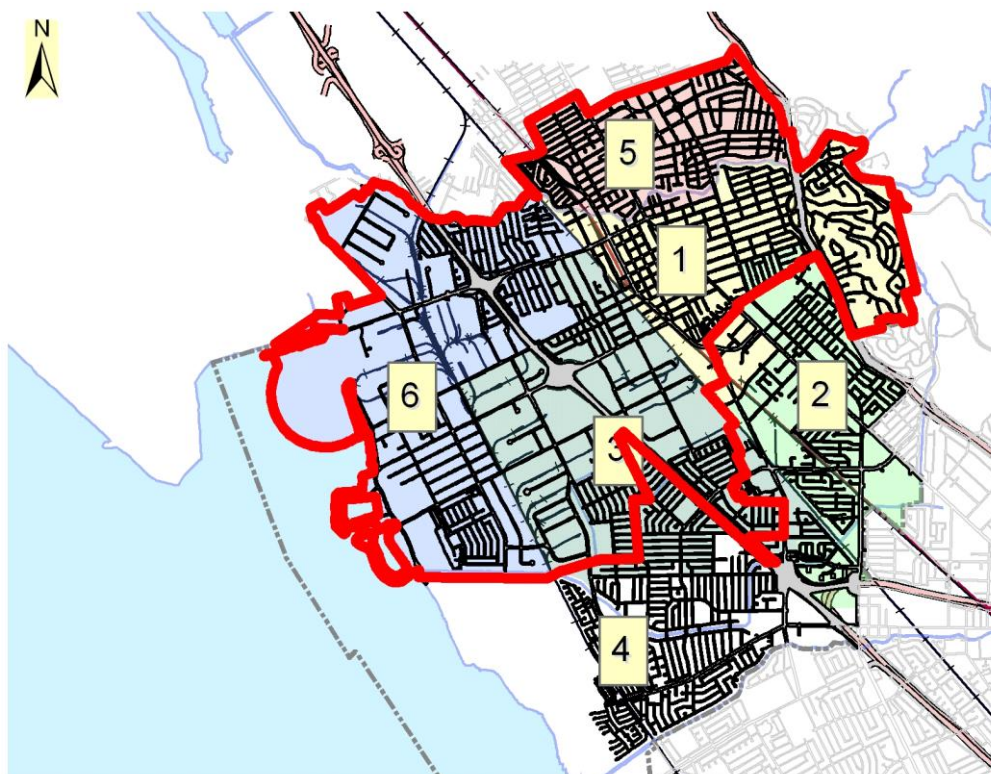
<u>Project Name:</u>	Sanitary Sewer Replacement/Repair 13-14		
<u>Project Category:</u>	Environmental Hazards	<u>Project Type:</u>	Preservation
<u>Operational Budget Impact:</u>	None / Neutral	<u>Estimated Total Cost:</u>	\$500,000
<u>Maintenance Budget Impact:</u>	Reduce	<u>Total Funding:</u>	\$500,000

Project Summary:

Repair or replace segments of the sanitary sewer collection system based on City's inspection and preventative maintenance program.

Project Benefits:

Through improved reliability, the City is able to prevent sanitary sewer overflows, back-ups, and customer complaints.



Location Map

Funded Project Descriptions

Fiscal Year: 2014

Project Name:

Sanitary Sewer Replacement/Repair 13-14



Sanitary Pipe Replacement

Impacts of Not Completing Project:

The sewer system infrastructure repair and improvement is a required element of the Sanitary Sewer Maintenance Plan. Overflows could result in both environmental and property damage.

<u>Account No.</u>	<u>Funding Source:</u>	<u>Amount</u>
593-52-256	Water Pollution Control Plant Enterprise	\$500,000

Funded Project Descriptions

Fiscal Year: 2014

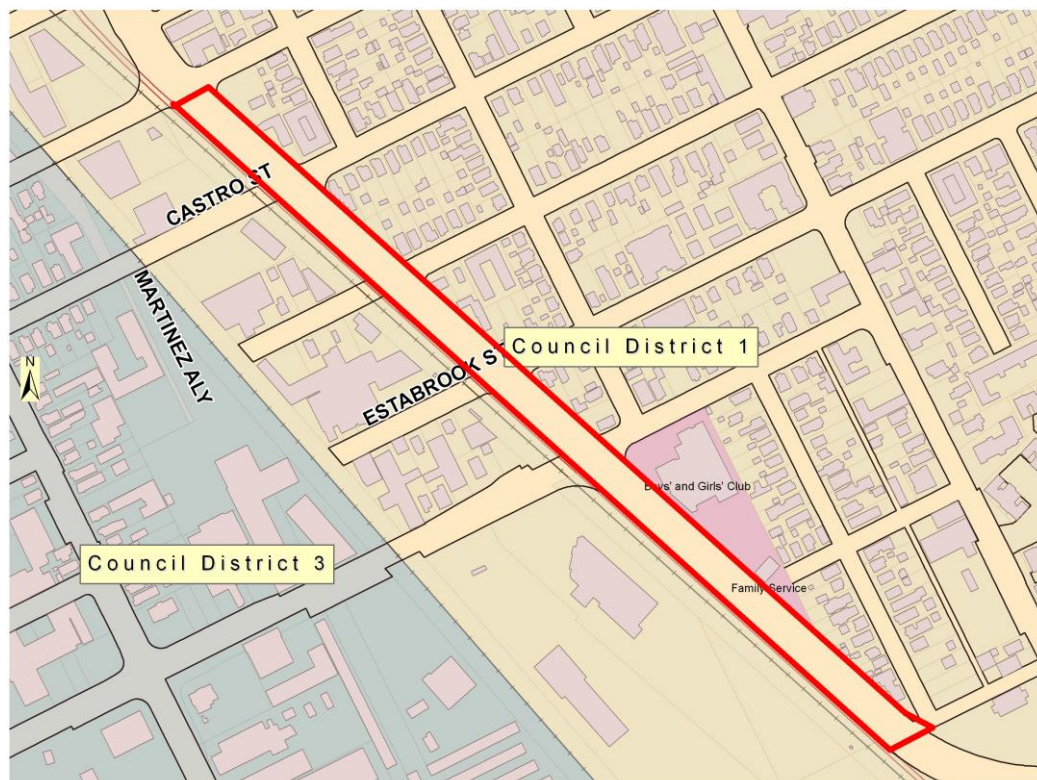
<u>Project Name:</u>	San Leandro Blvd Rehab Williams / Hudson		
<u>Project Category:</u>	Transportation	<u>Project Type:</u>	Preservation
<u>Operational Budget Impact:</u>	None / Neutral	<u>Estimated Total Cost:</u>	\$1,548,000
<u>Maintenance Budget Impact:</u>	None / Neutral	<u>Total Funding:</u>	\$1,548,000

Project Summary:

Rehabilitate the asphalt surface on San Leandro Boulevard between Williams St. and Hudson Ln.

Project Benefits:

The Pavement Condition of this section of San Leandro Boulevard ranges from 39 to 47. Recently the street section to the south was rehabilitated. As part of the BART Pedestrian Interface project, the pavement north of this section will also be repaired. This grant funded project will complete a significant segment along this high volume street.



Location Map

Funded Project Descriptions

Fiscal Year: 2014

Project Name:

San Leandro Blvd Rehab Williams / Hudson



Existing San Leandro Boulevard

Impacts of Not Completing Project:

Street condition will continue to deteriorate at an increasingly rapid pace and will soon be in a condition that full reconstruction will be the only solution at a much higher cost.

<u>Account No.</u>	<u>Funding Source:</u>	<u>Amount</u>
144-38-350	Measure B Streets / Roads	\$743,493
150-38-350	Grant One Bay Area	\$804,507

Funded Project Descriptions

Fiscal Year: 2014

Project Name:	MacArthur/Superior Traffic Circle Design		
Project Category:	Transportation	Project Type:	Enhancement
Operational Budget Impact:	To be determined	Estimated Total Cost:	\$127,000
Maintenance Budget Impact:	To be determined	Total Funding:	\$127,000

Project Summary:

This project will prepare the design of the traffic circle planned for MacArthur Blvd. and Superior Ave. The traffic circle is a major traffic calming element for the intersection of MacArthur Blvd. / Superior Ave. / Foothill Blvd. and I-580 on/off ramps.

Project Benefits:

This project is a component of the MacArthur Blvd Streetscape project. It is a major traffic calming element for the neighborhood and provides a focal point when entering the neighborhood. This project will improve traffic safety and continue economic investment stimulus.



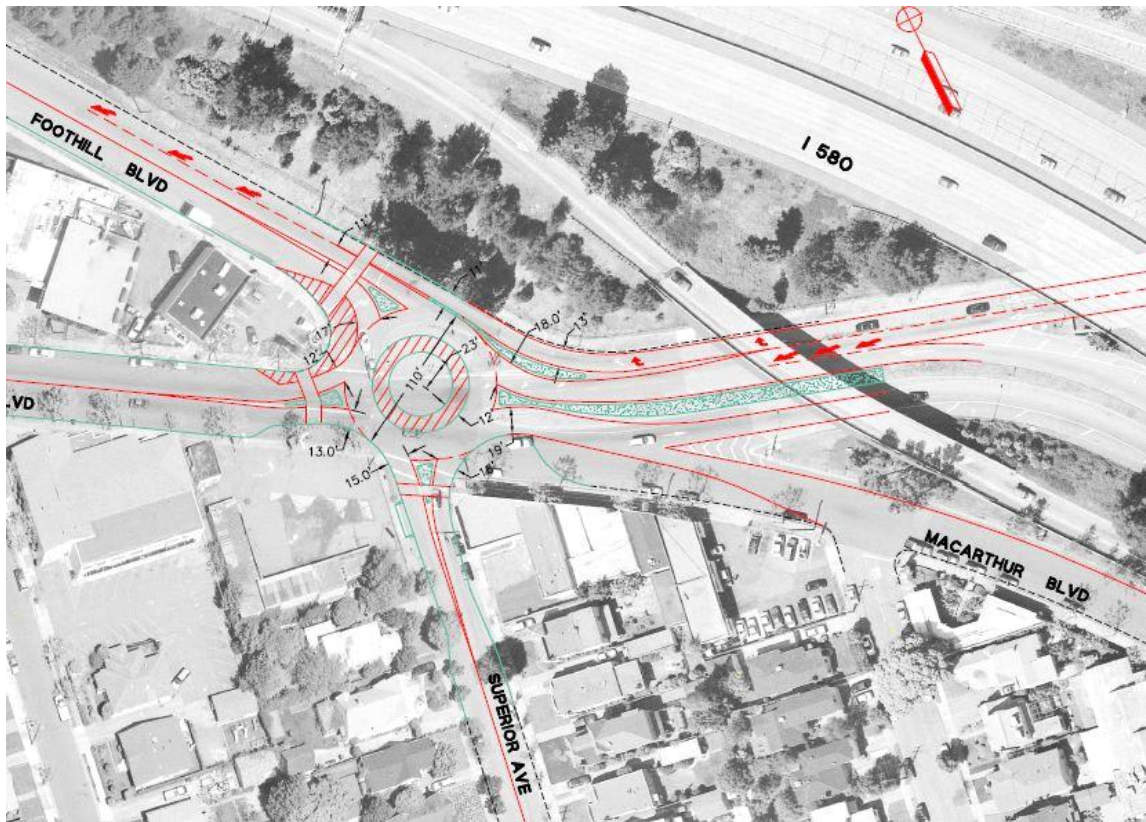
Location Map

Funded Project Descriptions

Fiscal Year: 2014

Project Name:

MacArthur/Superior Traffic Circle Design



Conceptual Plan

Impacts of Not Completing Project:

The design is being funded with developer funds from the Foothill Square Development. If not approved the use of these funds would be lost. Not having this design element approved extends the length of the project, precluding the ability to calm traffic, improve traffic safety, and stimulate development.

<u>Account No.</u>	<u>Funding Source:</u>	<u>Amount</u>
120-28-193	Developer Fees for Street Improvements	\$43,000
210-28-193	Development Fees	\$84,000

Funded Project Descriptions

Fiscal Year: 2015

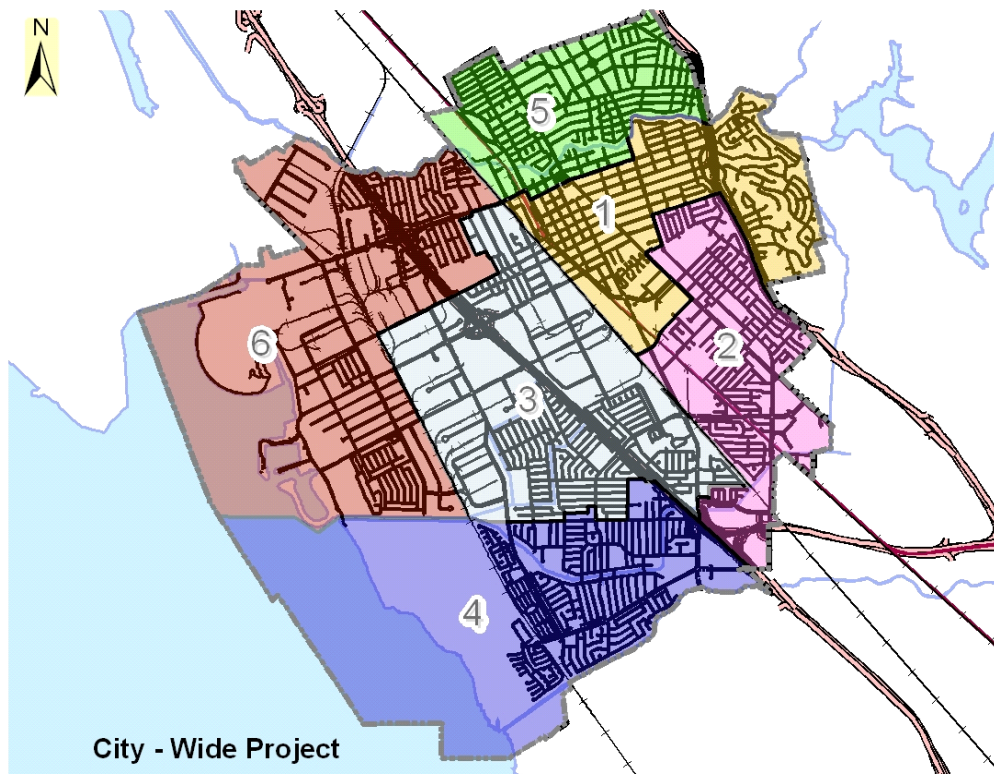
Project Name:		ADA Transition Plan Construction 14-15	
Project Category	Community Services and Facilities	Project Type:	Preservation
Operational Budget Impact:	None / Neutral	Estimated Total Cost:	\$130,000
Maintenance Budget Impact:	None / Neutral	Total Funding:	\$20,660

Project Summary:

Annual funding to implement the 15-year plan established in the 2010 ADA Transition Plan in the public-use areas of City facilities.

Project Benefits:

Implementation of the 2010 ADA Transition Plan includes modifications to the public-use areas of City facilities to bring the buildings into conformance with current Americans with Disabilities Act (ADA) standards to provide better access to all seeking City services.



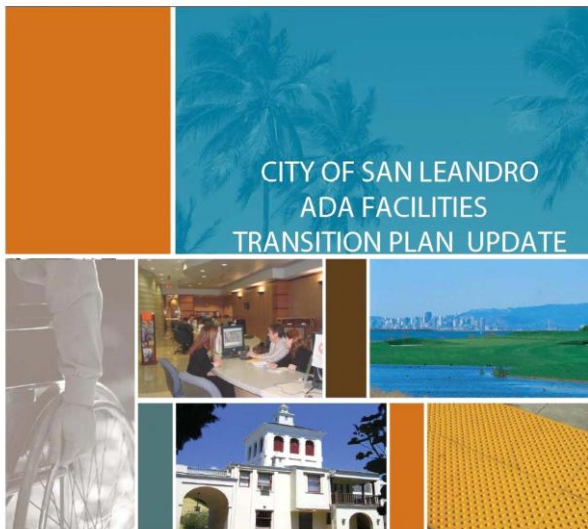
Location Map

Funded Project Descriptions

Fiscal Year: 2015

Project Name:

ADA Transition Plan Construction 14-15



OCTOBER 2010



Transition Plan Update October 2010

Impacts of Not Completing Project:

Deficiencies identified in the 2010 Transition Plan would remain, possibly affecting persons with disabilities wishing to access public-use areas of a City facility. Reduced funding levels would put additional financial pressure on future years and the possibility of not completing the work in the 15 years defined in the Plan.

<u>Account No.</u>	<u>Funding Source:</u>	<u>Amount</u>
165-43-235	Community Development Block Grant	\$20,660

Funded Project Descriptions

Fiscal Year: 2015

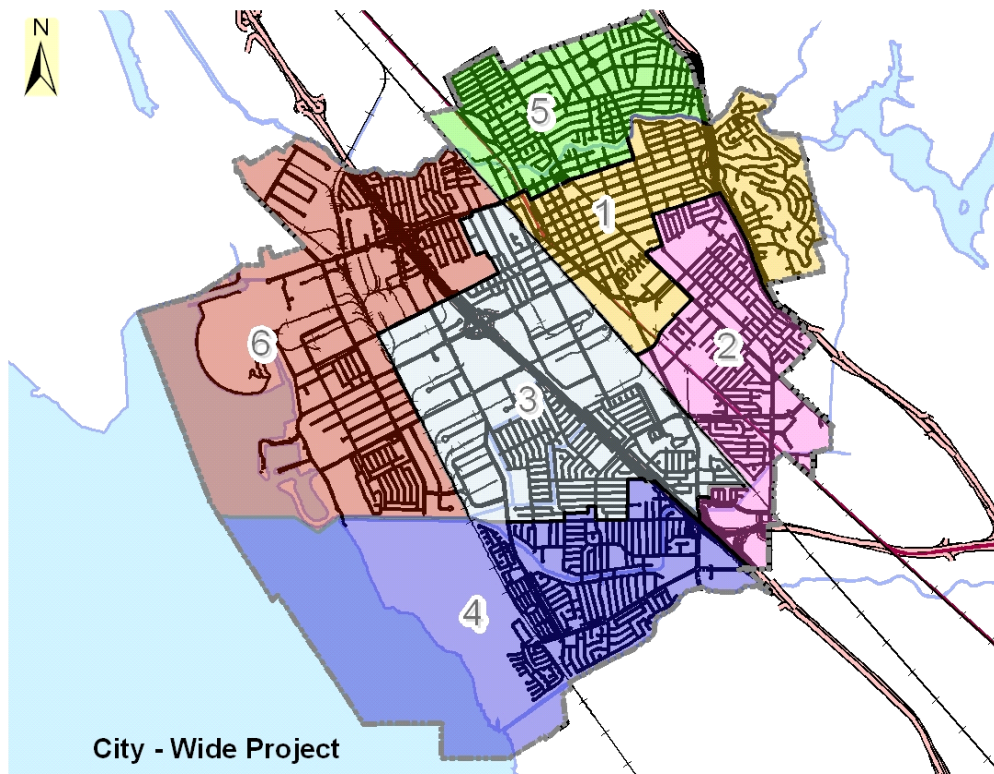
Project Name:		Annual Bike & Ped Improvements 14-15	
Project Category:	Transportation	Project Type:	Enhancement
Operational Budget Impact:	None / Neutral	Estimated Total Cost:	\$60,000
Maintenance Budget Impact:	Increase	Total Funding:	\$60,000

Project Summary:

This project funds various citywide programs identified in the San Leandro Bicycle and Pedestrian Master Plan.

Project Benefits:

This project constructs pedestrian and bicyclist safety improvements throughout the city to provide our citizens with a city where walking and bicycling are fully integrated into daily life and environmentally-friendly transportation alternatives are available that are both safe and convenient for people of all ages.



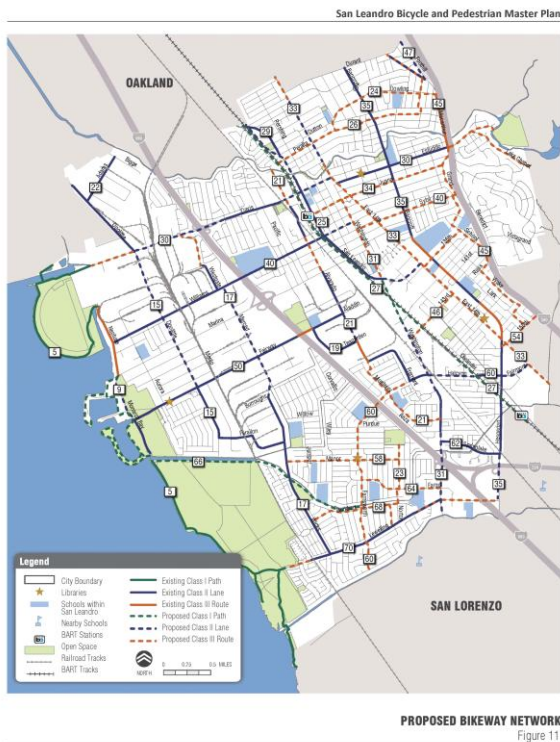
Location Map

Funded Project Descriptions

Fiscal Year: 2015

Project Name:

Annual Bike & Ped Improvements 14-15



Existing and Planned Bike Routes

Impacts of Not Completing Project:

If this project is not completed, new sidewalks, bike lanes, signage and other improvements will not be constructed, impacting the safety of bicyclists and pedestrians. Bicycle racks will not be installed, which are needed to discourage theft and make walkways passable.

<u>Account No.</u>	<u>Funding Source:</u>	<u>Amount</u>
	Measure B Bicycle / Pedestrian	\$60,000

Funded Project Descriptions

Fiscal Year: 2015

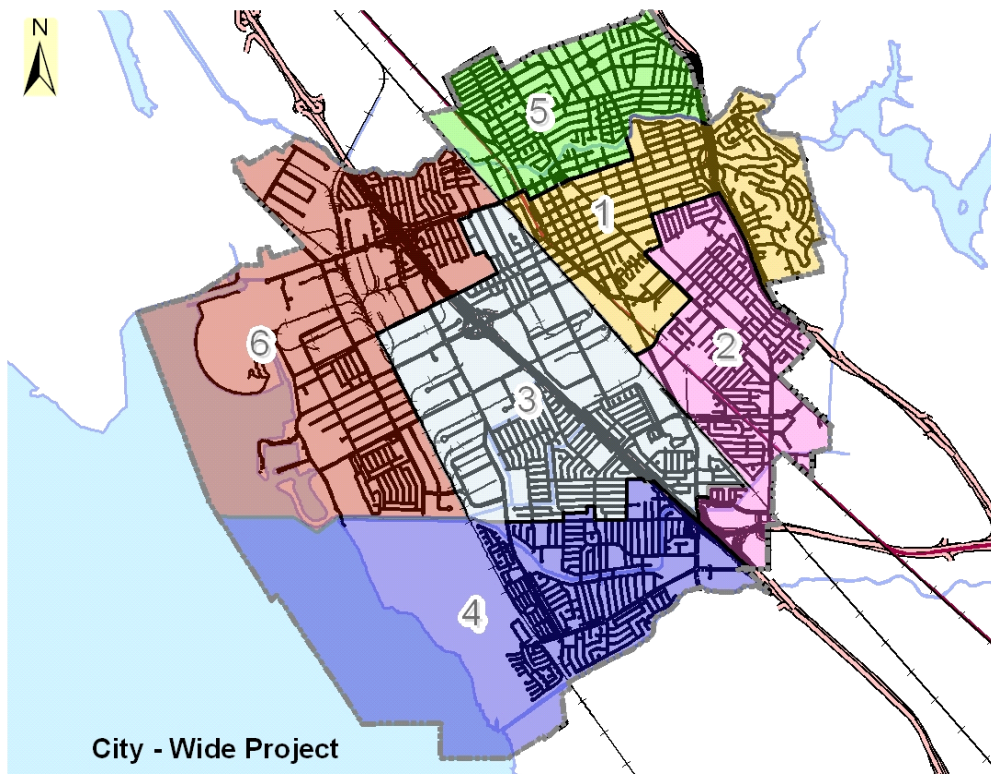
Project Name:		Annual Neighborhood Traffic Calming 14-15	
Project Category	Transportation	Project Type:	Enhancement
Operational Budget Impact:	None / Neutral	Estimated Total Cost:	\$50,000
Maintenance Budget Impact:	Increase	Total Funding:	\$50,000

Project Summary:

This project reviews community comments regarding traffic on residential collector and local access streets, prioritizes locations, and constructs traffic calming measures where appropriate.

Project Benefits:

This project calms traffic and improves traffic safety in residential neighborhoods, thus improving the quality of life for residents.



Location Map

Funded Project Descriptions

Fiscal Year: 2015

Project Name:

Annual Neighborhood Traffic Calming 14-15



Impacts of Not Completing Project:

Safety and quality of life would be reduced if this project is not completed. Traffic calming speed humps or other improvements will not be completed for streets where residents are concerned about speeding.

<u>Account No.</u>	<u>Funding Source:</u>	<u>Amount</u>
120-28-167	Developer Fees for Street Improvements	\$50,000

Funded Project Descriptions

Fiscal Year: 2015

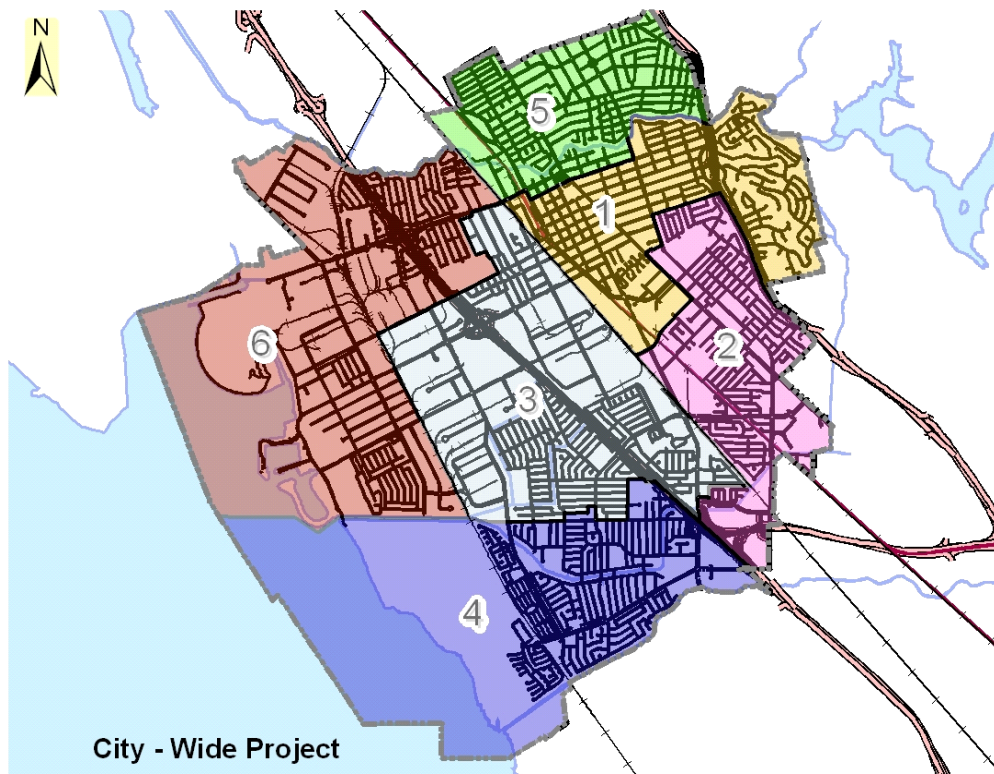
Project Name:		Annual Overlay/Rehabilitation 14-15	
Project Category	Transportation	Project Type:	Preservation
Operational Budget Impact:	None / Neutral	Estimated Total Cost:	\$14,300,000
Maintenance Budget Impact:	None / Neutral	Total Funding:	\$1,390,546

Project Summary:

This project rehabilitates City streets through reconstruction or overlay. Estimated cost is based on achieving a Pavement Condition Index (PCI) of 70 in 2017. However, with the proposed funding, the PCI is expected to reduce to 52 in 2015.

Project Benefits:

Maintaining the PCI keeps the pavement from requiring more expensive treatments than is already required and avoids pothole maintenance. Serviceable streets reduce damage to tires and other vehicle parts and maintain timely delivery of emergency and other services.



Location Map

Funded Project Descriptions

Fiscal Year: 2015

Project Name:

Annual Overlay/Rehabilitation 14-15



Completed Astor Drive 2011

Impacts of Not Completing Project:

Deferring street maintenance to future years will result in higher maintenance costs and increasing levels of pothole damage and the need for more frequent pothole repairs by City crews. If potholes are not repaired promptly, tire and vehicle damage increases, raising repair costs for the public.

<u>Account No.</u>	<u>Funding Source:</u>	<u>Amount</u>
143-38-353	Measure F / Vehicle Registration Fees	\$345,624
144-38-353	Measure B Streets / Roads	\$1,001,922
142-38-353	Gas Tax - Section 2103	\$43,000

Funded Project Descriptions

Fiscal Year: 2015

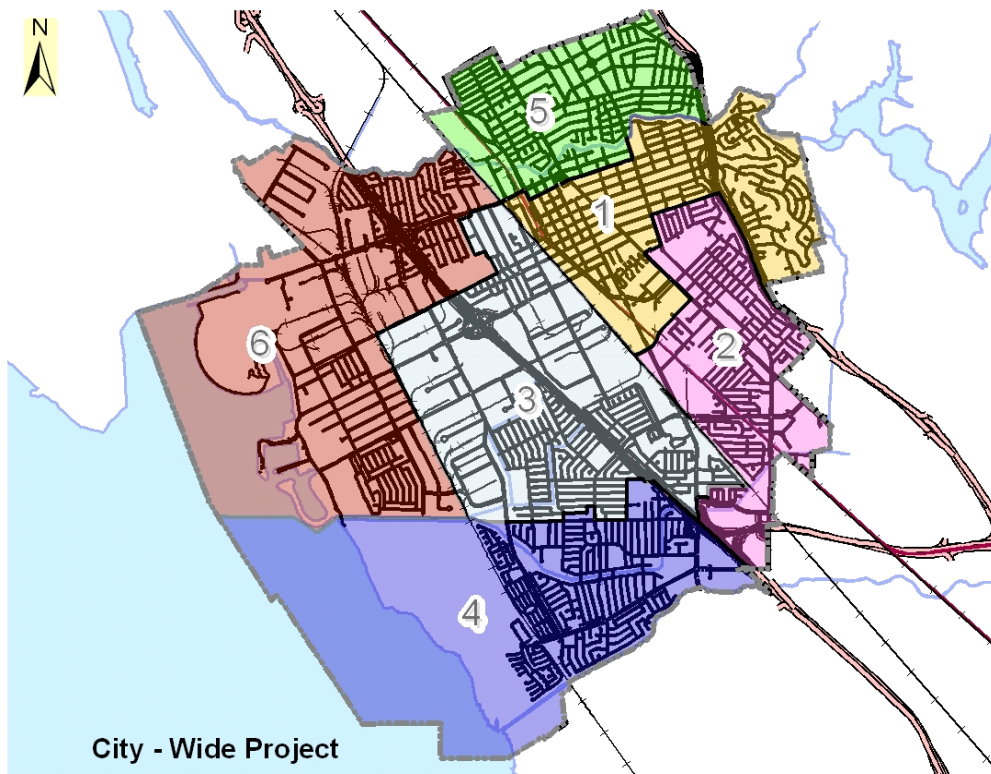
Project Name:		Annual Sidewalk Repair 14-15	
Project Category	Transportation	Project Type:	Preservation
Operational Budget Impact:	None / Neutral	Estimated Total Cost:	\$466,795
Maintenance Budget Impact:	None / Neutral	Total Funding:	\$455,143

Project Summary:

Sidewalk repair including: assessing conditions; preparing bid documents; inspecting and constructing the work; meeting with property owners; and responding to claims. Work also includes ramps, curb and gutter repair, and other concrete improvements.

Project Benefits:

This project makes it easier for property owners to have their sidewalks repaired by a contractor, and it reduces the amount property owners must pay for the repairs by covering the costs of inspection and one half of the construction cost when the damage is adjacent to a street tree. This project also reduces the City's liability for accidents.



Location Map

Funded Project Descriptions

Fiscal Year: 2015

Project Name:

Annual Sidewalk Repair 14-15



Sidewalk Replacement

Impacts of Not Completing Project:

If this project is not approved, other funding will be needed for staff costs to inspect and track damaged sidewalk, notify property owners of their responsibility, and defend against claims. It is likely that property owners will not be as willing to repair their frontages and more staff time will be required to motivate them to act.

<u>Account No.</u>	<u>Funding Source:</u>	<u>Amount</u>
144-36-006	Measure B Bicycle / Pedestrian	\$125,208
150-36-007	Grant	\$71,000
	TDA	
165-38-006	Community Development Block Grant	\$27,000
144-38-006	Measure B Streets / Roads	\$231,935

Funded Project Descriptions

Fiscal Year: 2015

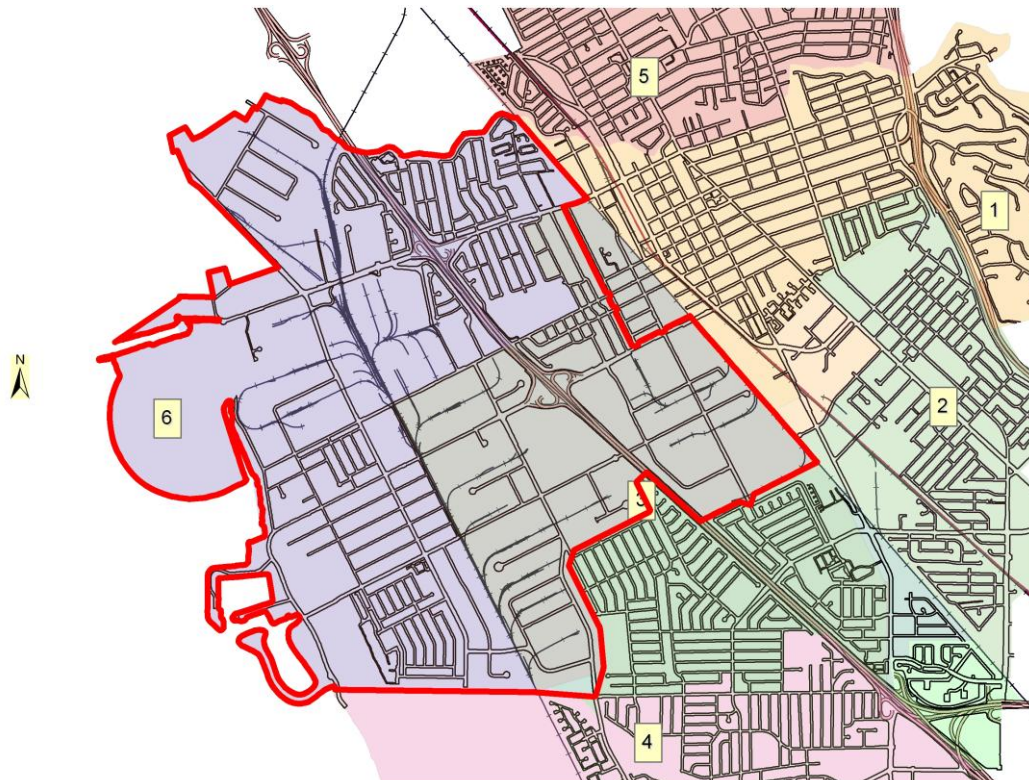
Project Name:		Annual Street Sealing 14-15	
Project Category:	Transportation	Project Type:	Preservation
Operational Budget Impact:	None / Neutral	Estimated Total Cost:	\$2,200,000
Maintenance Budget Impact:	Reduce	Total Funding:	\$1,000,000

Project Summary:

This project rejuvenates streets through various surface treatments. Estimated cost is based on achieving a Pavement Condition Index (PCI) of 70 in 2017. However, with the proposed funding, the PCI is expected to reduce to 52 in 2015.

Project Benefits:

The project will ensure that City streets currently in "good" pavement condition will remain in "good" condition, thus extending their life spans. This will enable City staff to maintain the overall condition of City streets at the current condition at a fraction of the cost of rehabilitation, resulting in significant savings. Quality streets ensure timely delivery of services to residents and businesses.



Location Map

Funded Project Descriptions

Fiscal Year: 2015

Project Name:

Annual Street Sealing 14-15



Bermuda Avenue 2011

Impacts of Not Completing Project:

Deferring maintenance will result in the inability to slow deterioration of City streets that are in relatively good pavement condition. The consequence is an accelerated deterioration rate and a substantial increase in the cost of repair or replacement in future years.

<u>Account No.</u>	<u>Funding Source:</u>	<u>Amount</u>
142-38-354	Gas Tax - Section 2103	\$1,000,000

Funded Project Descriptions

Fiscal Year: 2015

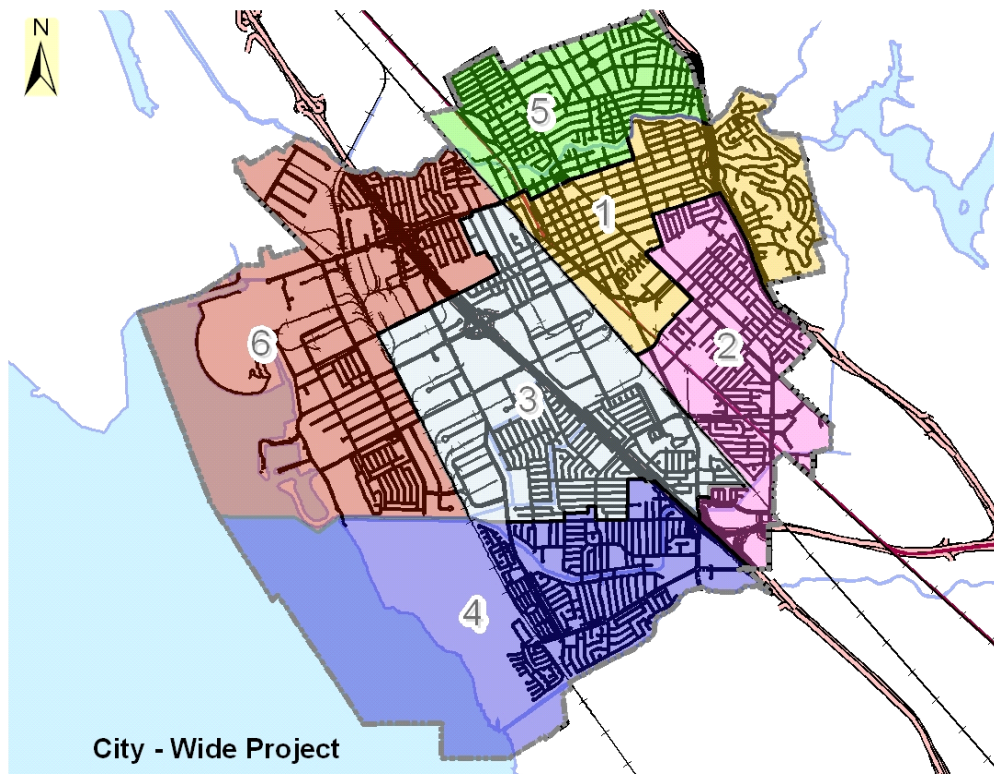
Project Name:	Traffic Studies & Signal Equipment 14-15		
Project Category:	Transportation	Project Type:	Enhancement
Operational Budget Impact:	None / Neutral	Estimated Total Cost:	\$20,000
Maintenance Budget Impact:	Increase	Total Funding:	\$20,000

Project Summary:

Provides funding for speed surveys, traffic counts, parking counts, planning for traffic-related projects, and miscellaneous traffic safety and signal equipment to improve safety and/or reduce congestion resulting from development in the city.

Project Benefits:

Provides funding to undertake minor traffic studies and counts needed to address congestion and safety issues that may arise as a result of development within the city.



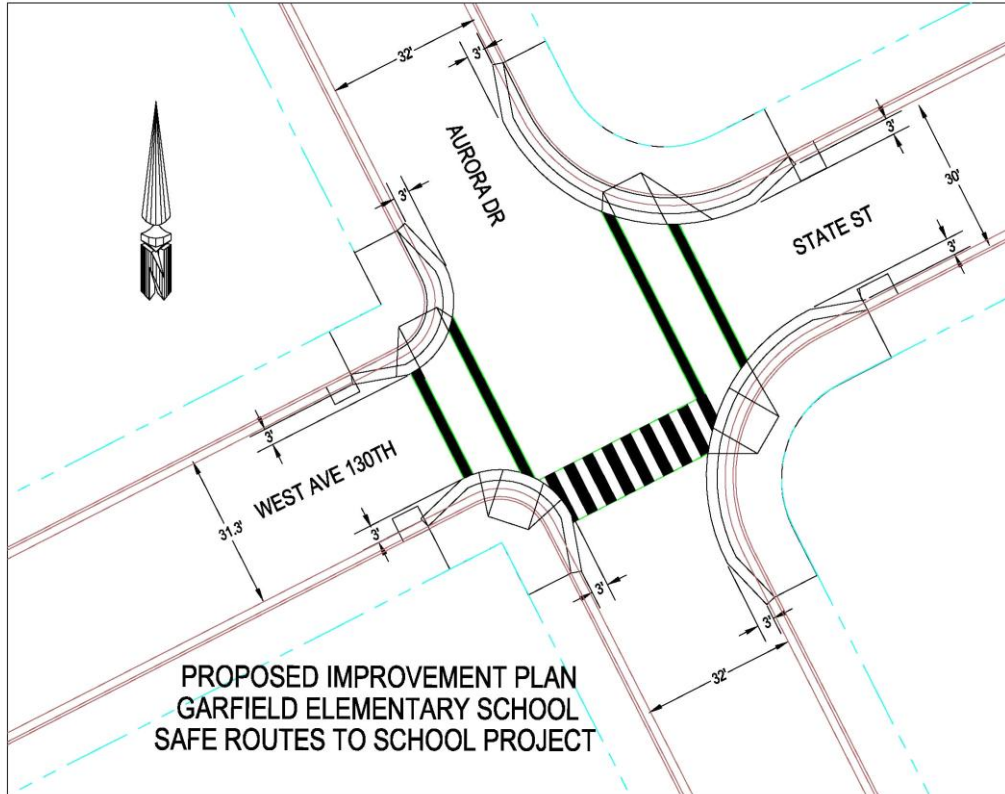
Location Map

Funded Project Descriptions

Fiscal Year: 2015

Project Name:

Traffic Studies & Signal Equipment 14-15



Traffic Studies and Concept Planning

Impacts of Not Completing Project:

Congestion and safety problems would not be addressed or would take considerably longer to complete.

<u>Account No.</u>	<u>Funding Source:</u>	<u>Amount</u>
120-28-187	Developer Fees for Street Improvements	\$20,000

Funded Project Descriptions

Fiscal Year: 2015

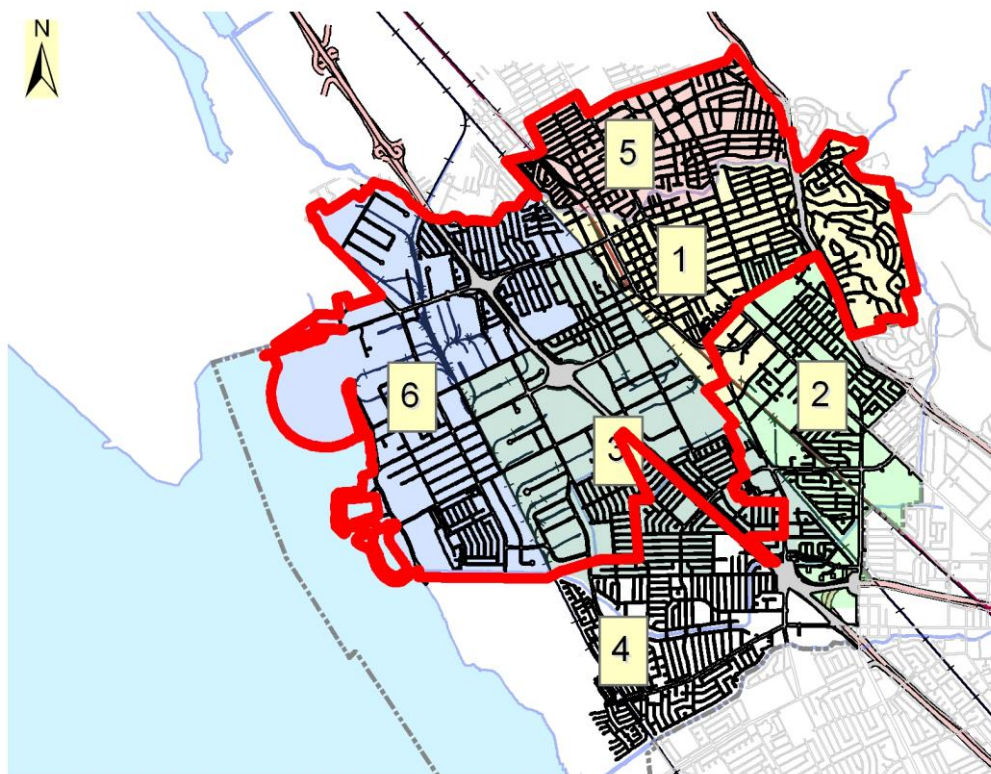
Project Name:	Sanitary Sewer Replacement/Repair 14-15		
Project Category	Environmental Hazards	Project Type:	Preservation
Operational Budget Impact:	None / Neutral	Estimated Total Cost:	\$500,000
Maintenance Budget Impact:	Reduce	Total Funding:	\$500,000

Project Summary:

Repair or replace segments of the sanitary sewer collection system based on City's inspection and preventative maintenance program.

Project Benefits:

Through improved reliability, the City is able to prevent sanitary sewer overflows, back-ups, and user complaints.



Location Map

Funded Project Descriptions

Fiscal Year: 2015

Project Name:

Sanitary Sewer Replacement/Repair 14-15



Sanitary Pipe Replacement

Impacts of Not Completing Project:

The sewer system infrastructure repair and improvement is a required element of the Sanitary Sewer Maintenance Plan. Overflows could result in both environmental and property damage.

<u>Account No.</u>	<u>Funding Source:</u>	<u>Amount</u>
593-52-257	Water Pollution Control Plant Enterprise	\$500,000

Funded Project Descriptions

Fiscal Year: 2015

Project Name:		WPCP Asphalt Replacement	
Project Category	Environmental Hazards	Project Type:	Preservation
Operational Budget Impact:	None / Neutral	Estimated Total Cost:	\$860,000
Maintenance Budget Impact:	None / Neutral	Total Funding:	\$860,000

Project Summary:

Asphalt replacement and rehabilitation at completion of the Water Pollution Control Plant’s (WPCP) extensive rehabilitation construction project, with grade, slope, and inlet placement for proper drainage of all facility roadways and hard surfaces.

Project Benefits:

Pavement in good condition at the facility provides for a surface that is safe to walk over and easy to clean in case an onsite leak or spill were to occur.



Location Map

Funded Project Descriptions

Fiscal Year: 2015

Project Name:

WPCP Asphalt Replacement



Impacts of Not Completing Project:

Driving or walking over uneven or damaged pavement can lead to trip and fall accidents of workers and difficult driving or moving vehicles and equipment as needed around the facility. Spill clean up is more difficult if pavement is broken, uneven, or does not drain properly.

<u>Account No.</u>	<u>Funding Source:</u>	<u>Amount</u>
593-52-258	Water Pollution Control Plant Enterprise	\$860,000

Funded Projects - Summary

Fiscal Year: 2014

Fiscal Year Total: \$4,548,233

2014.0020	<u>Project Name:</u>	ADA Transition Plan Construction 13-14
	<u>Estimated Total Cost:</u>	\$130,000
	<u>Project Summary:</u>	<u>Total Funding:</u> \$20,168
Annual funding to implement the 15-year plan established in the 2010 ADA Transition Plan in the public-use areas of City facilities.		
<u>Project Category:</u>	Community Services and Facilities	<u>Project Type:</u> Preservation
<u>Account No:</u>	<u>Funding Source:</u>	<u>Amount</u>
165-43-234	Community Development Block Grant	\$20,168
2014.0030	<u>Project Name:</u>	Annual Bike & Ped Improvements 13-14
	<u>Estimated Total Cost:</u>	\$60,000
	<u>Project Summary:</u>	<u>Total Funding:</u> \$60,000
This project funds various citywide programs identified in the San Leandro Bicycle and Pedestrian Master Plan.		
<u>Project Category:</u>	Transportation	<u>Project Type:</u> Enhancement
<u>Account No:</u>	<u>Funding Source:</u>	<u>Amount</u>
144-36-133	Measure B Bicycle / Pedestrian	\$60,000
2014.0050	<u>Project Name:</u>	Annual Overlay/Rehabilitation 13-14
	<u>Estimated Total Cost:</u>	\$14,800,000
	<u>Project Summary:</u>	<u>Total Funding:</u> \$855,606
This project rehabilitates City streets through reconstruction or overlay. Estimated cost is based on achieving a Pavement Condition Index (PCI) of 70 in 2017. However, with the proposed funding, the PCI is expected to reduce to 52 in 2015.		
<u>Project Category:</u>	Transportation	<u>Project Type:</u> Preservation
<u>Account No:</u>	<u>Funding Source:</u>	<u>Amount</u>
144-38-351	Measure B Streets / Roads	\$555,606
143-38-351	Measure F / Vehicle Registration Fees	\$300,000

Funded Projects - Summary

Fiscal Year: 2014

2014.0060 **Project Name:** **Annual Sidewalk Repair 13-14**

Estimated Total Cost: \$456,836

Project Summary: **Total Funding:** \$455,697

Sidewalk repair including: condition assessment; preparing bid documents; inspecting and constructing the work; meeting with property owners; and responding to claims. Work also includes ramps, curb and gutter repair, and other concrete improvements.

Project Category: Transportation **Project Type:** Preservation

Account No: **Funding Source:** **Amount**

144-36-006 Measure B Bicycle / Pedestrian \$124,115

150-36-005 Grant TDA \$71,654

144-38-006 Measure B Streets / Roads \$229,928

165-38-006 Community Development Block Grant \$30,000

2014.0070 **Project Name:** **Annual Street Sealing 13-14**

Estimated Total Cost: \$1,500,000

Project Summary: **Total Funding:** \$981,762

This project rejuvenates streets through various surface treatments. Estimated cost is based on achieving a Pavement Condition Index (PCI) of 70 in 2017. However, with the proposed funding, the PCI is expected to reduce to 52 in 2015.

Project Category: Transportation **Project Type:** Preservation

Account No: **Funding Source:** **Amount**

143-38-352 Measure F / Vehicle Registration Fees \$45,624

142-38-352 Gas Tax - Section 2103 \$936,138

Funded Projects - Summary

Fiscal Year: 2014

2014.0120	<u>Project Name:</u>	Sanitary Sewer Replacement/Repair 13-14	
		<u>Estimated Total Cost:</u>	\$500,000
	<u>Project Summary:</u>	<u>Total Funding:</u>	\$500,000
	Repair or replace segments of the sanitary sewer collection system based on City's inspection and preventative maintenance program.		
	<u>Project Category:</u> Environmental Hazards	<u>Project Type:</u>	Preservation
<u>Account No:</u>	<u>Funding Source:</u>	<u>Amount</u>	
593-52-256	Water Pollution Control Plant Enterprise	\$500,000	
2014.0420	<u>Project Name:</u>	San Leandro Blvd Rehab Williams / Hudson	
		<u>Estimated Total Cost:</u>	\$1,548,000
	<u>Project Summary:</u>	<u>Total Funding:</u>	\$1,548,000
	Rehabilitate the asphalt surface on San Leandro Boulevard between Williams St. and Hudson Ln.		
	<u>Project Category:</u> Transportation	<u>Project Type:</u>	Preservation
<u>Account No:</u>	<u>Funding Source:</u>	<u>Amount</u>	
144-38-350	Measure B Streets / Roads	\$743,493	
150-38-350	Grant	One Bay Area	\$804,507
2014.0470	<u>Project Name:</u>	MacArthur/Superior Traffic Circle Design	
		<u>Estimated Total Cost:</u>	\$127,000
	<u>Project Summary:</u>	<u>Total Funding:</u>	\$127,000
	This project will prepare the design of the traffic circle planned for MacArthur Blvd. and Superior Ave. The traffic circle is a major traffic calming element for the intersection of MacArthur Blvd. / Superior Ave. / Foothill Blvd. and I-580 on/off ramps.		
	<u>Project Category:</u> Transportation	<u>Project Type:</u>	Enhancement
<u>Account No:</u>	<u>Funding Source:</u>	<u>Amount</u>	
120-28-193	Developer Fees for Street Improvements	\$43,000	
210-28-193	Development Fees	\$84,000	

Funded Projects - Summary

Fiscal Year: 2015

Fiscal Year Total: \$4,356,349

2015.0020	<u>Project Name:</u>	ADA Transition Plan Construction 14-15
	<u>Estimated Total Cost:</u>	\$130,000
	<u>Project Summary:</u>	<u>Total Funding:</u> \$20,660
Annual funding to implement the 15-year plan established in the 2010 ADA Transition Plan in the public-use areas of City facilities.		
	<u>Project Category:</u> Community Services and Facilities	<u>Project Type:</u> Preservation
<u>Account No:</u>	<u>Funding Source:</u>	<u>Amount</u>
165-43-235	Community Development Block Grant	\$20,660
2015.0030	<u>Project Name:</u>	Annual Bike & Ped Improvements 14-15
	<u>Estimated Total Cost:</u>	\$60,000
	<u>Project Summary:</u>	<u>Total Funding:</u> \$60,000
This project funds various citywide programs identified in the San Leandro Bicycle and Pedestrian Master Plan.		
	<u>Project Category:</u> Transportation	<u>Project Type:</u> Enhancement
<u>Account No:</u>	<u>Funding Source:</u>	<u>Amount</u>
	Measure B Bicycle / Pedestrian	\$60,000
2015.0040	<u>Project Name:</u>	Annual Neighborhood Traffic Calming 14-15
	<u>Estimated Total Cost:</u>	\$50,000
	<u>Project Summary:</u>	<u>Total Funding:</u> \$50,000
This project reviews community comments regarding traffic on residential collector and local access streets, prioritizes locations, and constructs traffic calming measures where appropriate.		
	<u>Project Category:</u> Transportation	<u>Project Type:</u> Enhancement
<u>Account No:</u>	<u>Funding Source:</u>	<u>Amount</u>
120-28-167	Developer Fees for Street Improvements	\$50,000

Funded Projects - Summary

Fiscal Year: 2015

2015.0050 Project Name: **Annual Overlay/Rehabilitation 14-15**

Estimated Total Cost: \$14,300,000

Project Summary: **Total Funding:** \$1,390,546

This project rehabilitates City streets through reconstruction or overlay. Estimated cost is based on achieving a Pavement Condition Index (PCI) of 70 in 2017. However, with the proposed funding, the PCI is expected to reduce to 52 in 2015.

Project Category: Transportation **Project Type:** Preservation

Account No: **Funding Source:** **Amount**

143-38-353 Measure F / Vehicle Registration Fees \$345,624

144-38-353 Measure B Streets / Roads \$1,001,922

142-38-353 Gas Tax - Section 2103 \$43,000

2015.0060 Project Name: **Annual Sidewalk Repair 14-15**

Estimated Total Cost: \$466,795

Project Summary: **Total Funding:** \$455,143

Sidewalk repair including: assessing conditions; preparing bid documents; inspecting and constructing the work; meeting with property owners; and responding to claims. Work also includes ramps, curb and gutter repair, and other concrete improvements.

Project Category: Transportation **Project Type:** Preservation

Account No: **Funding Source:** **Amount**

144-36-006 Measure B Bicycle / Pedestrian \$125,208

150-36-007 Grant TDA \$71,000

165-38-006 Community Development Block Grant \$27,000

144-38-006 Measure B Streets / Roads \$231,935

Funded Projects - Summary

Fiscal Year: 2015

2015.0070 Project Name: **Annual Street Sealing 14-15**

Estimated Total Cost: \$2,200,000

Project Summary: **Total Funding:** \$1,000,000

This project rejuvenates streets through various surface treatments. Estimated cost is based on achieving a Pavement Condition Index (PCI) of 70 in 2017. However, with the proposed funding, the PCI is expected to reduce to 52 in 2015.

Project Category: Transportation **Project Type:** Preservation

<u>Account No:</u>	<u>Funding Source:</u>	<u>Amount</u>
142-38-354	Gas Tax - Section 2103	\$1,000,000

2015.0080 Project Name: **Traffic Studies & Signal Equipment 14-15**

Estimated Total Cost: \$20,000

Project Summary: **Total Funding:** \$20,000

Provides funding for speed surveys, traffic counts, parking counts, planning for traffic-related projects, and miscellaneous traffic safety and signal equipment to improve safety and/or reduce congestion resulting from development in the city.

Project Category: Transportation **Project Type:** Enhancement

<u>Account No:</u>	<u>Funding Source:</u>	<u>Amount</u>
120-28-187	Developer Fees for Street Improvements	\$20,000

2015.0120 Project Name: **Sanitary Sewer Replacement/Repair 14-15**

Estimated Total Cost: \$500,000

Project Summary: **Total Funding:** \$500,000

Repair or replace segments of the sanitary sewer collection system based on City's inspection and preventative maintenance program.

Project Category: Environmental Hazards **Project Type:** Preservation

<u>Account No:</u>	<u>Funding Source:</u>	<u>Amount</u>
593-52-257	Water Pollution Control Plant Enterprise	\$500,000

Funded Projects - Summary

Fiscal Year: 2015

2015.0260 Project Name: WPCP Asphalt Replacement

Estimated Total Cost: \$860,000

Project Summary:

Total Funding: \$860,000

Asphalt replacement and rehabilitation at completion of the Water Pollution Control Plant's (WPCP) extensive rehabilitation construction project, with grade, slope, and inlet placement for proper drainage of all facility roadways and hard surfaces.

Project Category: Environmental Hazards

Project Type:

Preservation

Account No: Funding Source:

Amount

593-52-258 Water Pollution Control Plant
Enterprise

\$860,000

Total Funded Projects:

\$8,904,582

INTRODUCTION

The Non-Departmental and Debt section provides an overview of the City's debt service program and summaries reflecting current debt and the purpose for which the debt was incurred. The Non-Departmental section provides organizational services and expenditures by category not identifiable to a specific City department such as Retiree Medical expenditures.





DESCRIPTION

The Organizational Services Division provides funding for a variety of activities which enhance the operations of the City organization. These activities include Employee Services, Staff Development, Meetings and Memberships and Special Non-Departmental Services.

1. **Employee Services:** The Employee Services activity provides funding for retiree benefits.
2. **Staff Development:** The Staff Development activity contains funding for the development of one of the City's most valuable assets: its employees. This program includes a variety of training programs for managers and line personnel, organizational development programs and specialized training.
3. **Meetings and Memberships:** The Meetings and Memberships activity provides for the City's active participation in organizations that serve the needs of municipal governments. Funded activities include City membership in the Association of Bay Area Governments (ABAG), League of California Cities and the National League of Cities. The program also provides for attendance at regional and national conferences sponsored by these organizations for the City Council and members of City boards and commissions as well as for certain key staff representatives. The Meetings and Memberships Program is administered by the City Manager's Office.
4. **Special Non-Departmental Services:** This program provides contingency funds for necessary expenditure changes relating to salaries, services and supplies and capital outlays.
5. **Utility User's Rebates:** This account provides funding for Utility User's Tax rebates.



**ORGANIZATIONAL SERVICES
(NON-DEPARTMENTAL)**

Expenditures by Category

	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
Salaries/Benefits	\$1,000,000	\$900,000	\$900,000	\$300,000	\$250,000
Services	503,249	453,249	453,249	52,249	52,249
Supplies	500	500	500	500	500
Capital Outlay	-	-	-	-	-
Other	124,458	121,529	123,024	122,284	123,300
Grand Total	\$1,628,207	\$1,475,278	\$1,476,773	\$475,033	\$426,049

DEBT SERVICE REQUIREMENTS

The Debt Service section summarizes the debt service obligations of the City as of July 1, 2013. These obligations represent the City's annual installment payments of principal and interest for previous Capital Improvement Plan projects or acquisitions funded through debt financing. This section also summarizes the City Council authorized loans provided to other funds by the General Fund for capital improvements and equipment purchases.



DEBT SERVICE REQUIREMENTS

Total Debt Service Requirements

	Actual 2010-11	Actual 2011-12	Adopted 2012-13	Proposed 2013-14	Proposed 2014-15
General Fund					
2013 Lease Revenue Bond (2003 COP)	\$ 874,700	\$ 874,900	\$ 874,500	\$ 491,737	\$ 444,366
2007 Certificates of Participation	1,598,419	1,599,219	1,598,819	1,597,219	1,599,319
2005 Equipment Lease/Purchase-Police CAD/RMS	403,543	403,543	-	-	-
2010 Equipment Lease/Purchase-FirePumper Truck	103,685	103,686	103,685	103,685	103,685
2012 Equipment Lease/Purchase-2 Fire Engines	-	-	207,223	207,222	207,222
2012 Pension Obligation Bonds			1,633,875	1,652,962	1,849,403
2012 Pension Obligation Water Pollution Control Loan	-	-	448,000	457,200	518,650
Total Debt Service Fund	\$ 2,980,347	\$ 2,981,348	\$ 4,866,102	\$ 4,510,025	\$ 4,722,645
Special Assessment District					
Cherrywood Community Facilities District	\$ 453,973	\$ 449,515	\$ 439,388	442,160	439,040
Assessment District #92 - Davis St.	-	-	-	-	-
Total Special Assessment District	\$ 453,973	\$ 449,515	\$ 439,388	\$ 442,160	\$ 439,040
Community Block Development Grant (CDBG)					
Community Block Development Grant (CDBG)	\$ -	\$ 208,464	\$ 207,534	206,093	204,037
Total Special Assessment District	\$ -	\$ 208,464	\$ 207,534	\$ 206,093	\$ 204,037
Successor Agency to the City of San Leandro Redevelopment Agency					
2013 Lease Revenue Bond (2001 COP)	\$ 343,871	\$ 347,387	\$ 344,423	291,174	272,790
2002 Tax Allocation Bonds	1,610,700	1,611,919	1,332,095	1,333,483	1,332,380
2004 Tax Allocation Bonds	396,618	395,437	392,956	399,650	393,888
2008 Tax Allocation Bonds *	1,864,813	1,860,563	1,850,438	1,844,438	1,837,438
Bayfair Mall Debt - City Commitment	250,000	250,000	200,000	-	-
Owner Participation Agreements	95,000	95,000	95,000	95,000	95,000
San Leandro Unified School District*	160,000	160,000	327,072	327,072	167,072
HUD 108 Loan (Low/Mod Housing)	108,862	74,373	73,925	73,232	72,243
Total Successor Agency to the City of San Leandro Redevelopment Agency	\$ 4,829,864	\$ 4,794,679	\$ 4,615,909	\$ 4,364,049	\$ 4,170,811
* Debt was issued during Fiscal Year 2008-09					
Shoreline Enterprise Fund					
Cal Boat Loan	\$ 24,769	\$ 24,769	\$ 24,769	\$ 24,769	\$ 24,769
Cal Boat Loan	189,487	189,487	189,487	189,487	189,487
Cal Boat Loan	52,149	52,149	52,149	52,149	52,149
Cal Boat Loan	26,604	26,604	26,604	26,604	26,604
Total Shoreline Enterprise Debt	\$ 293,009	\$ 293,009	293,009	293,009	293,009

Note: All General Fund debt service payments are accounted for in the debt service fund.

All Successor Agency to the City of San Leandro Redevelopment Agency debt service payments are accounted for in the Redevelopment Agency Debt Service Fund.

DEBT SERVICE REQUIREMENTS

Annual Principal Requirements and Debt Balance

	Beginning Balance	Actual 2011-12	Adopted 2012-13	Proposed 2013-14	Proposed 2014-15	Balance 6/30/2015
General Fund						
2003 Certificates of Participation	\$ 9,875,000	\$ (385,000)	\$ (400,000)	\$ (140,000)	\$ (140,000)	\$ 8,810,000
2007 Certificates of Participation	20,770,000	(745,000)	(775,000)	(805,000)	(840,000)	17,605,000
2005 Equipment Lease/Purchase-Police	396,429	(396,429)	-	-	-	-
2010 Equipment Lease/Purchase-Fire	376,454	(88,264)	(92,602)	(95,881)	(99,707)	-
2012 Equipment Lease/Purchase-Fire	971,090	-	(185,859)	(189,947)	(189,126)	406,158
2012 Pension Obligation Bond	18,305,000	-	(805,000)	(910,000)	(1,120,000)	15,470,000
2012 Debt Payment to Water Pollution Control	6,000,000	-	(260,000)	(285,000)	(355,000)	11,100,000
Total Debt Service Fund	56,693,973	\$ (1,614,693)	\$ (2,518,461)	\$ (2,425,828)	\$ (2,743,833)	\$ 47,391,158
Special Assessment District						
Cherrywood Community Facilities District	4,209,835	\$ (175,000)	\$ (185,000)	\$ (200,000)	\$ (210,000)	\$ 3,439,835
Total Special Assessment District	4,209,835	\$ (175,000)	\$ (185,000)	\$ (200,000)	\$ (210,000)	\$ 3,439,835
Community Block Development Grant						
Community Block Development Grant	2,500,000	\$ (131,000)	\$ (131,000)	\$ (131,000)	\$ (131,000)	\$ 1,976,000
Total Community Block Development Grant	2,500,000	\$ (131,000)	\$ (131,000)	\$ (131,000)	\$ (131,000)	\$ 1,976,000
Successor Agency to the Redevelopment Agency						
2013 Lease Revenue Bonds (2001 COP)	3,775,000	\$ (165,000)	\$ (170,000)	\$ (175,000)	\$ (175,000)	\$ 3,090,000
2002 Tax Allocation Bonds	12,990,000	(605,000)	(635,000)	(670,000)	(705,000)	10,375,000
2004 Tax Allocation Bonds	5,200,000	(110,000)	(115,000)	(125,000)	(130,000)	4,720,000
2008 Tax Allocation Bonds *	26,730,000	(495,000)	(510,000)	(530,000)	(550,000)	24,645,000
Bayfair Mall Debt - City Commitment	700,000	(500,000)	(200,000)	-	-	-
Owner Participation Agreements	2,421,193	(95,000)	(95,000)	(95,000)	(95,000)	2,041,193
San Leandro Unified School District*	1,315,360	(160,000)	(327,072)	(327,072)	(167,072)	334,144
HUD 108 Guarantee Loan	2,500,000	(131,000)	(131,000)	(131,000)	(131,000)	1,976,000
HUD 108 Loan (Low/Mod Housing)	622,000	(63,000)	(63,000)	(63,000)	(63,000)	370,000
Total Successor Agency to the Redevelopment Agency Debt	56,253,553	\$ (2,324,000)	\$ (2,246,072)	\$ (2,116,072)	\$ (2,016,072)	\$ 47,551,337
<i>* Debt was issued during Fiscal Year 2008-09</i>						
Shoreline Enterprise Fund						
Cal Boat Loan 1996-97	289,938	\$ (11,720)	\$ (12,799)	\$ (13,375)	\$ (13,977)	\$ 238,067
Cal Boat Loan 1991-92	1,614,151	(116,762)	(127,507)	(133,245)	(139,241)	1,097,396
Cal Boat Loan 1991-92	475,516	(30,751)	(33,581)	(35,092)	(36,671)	339,421
Cal Boat Loan 1991-92	257,602	(15,012)	(16,393)	(17,131)	(17,902)	191,164
Total Shoreline Enterprise Debt	2,637,207	\$ (174,245)	\$ (190,280)	\$ (198,843)	\$ (207,791)	\$ 1,866,048

Note: All General Fund debt service payments are accounted for in the debt service fund.

All Successor Agency to the Redevelopment Agency debt service payments are accounted for in the Redevelopment Agency Debt Service Fund.

GENERAL FUND DEBT SERVICE

Total Debt Service Requirements

	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
Principal	\$1,430,095	\$1,615,094	2,518,061	2,425,828	2,748,833
Interest and Fees	1,550,252	1,366,254	2,348,041	2,084,197	1,973,812
Grand Total	\$2,980,347	\$2,981,348	\$4,866,102	\$4,510,025	\$4,722,645

	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2013-14 Proposed	2014-15 Proposed
2013 Lease Revenue Bonds (2003 COP)	\$ 874,700	\$ 874,900	\$ 874,500	\$ 491,737	\$ 444,366
2007 City Hall Retrofit C.O.P. (Refunding)	1,598,419	\$1,599,219	1,598,819	1,597,219	1,599,319
2005 Lease/Purchase Agreement-Police	403,543	403,543	-	-	-
2010 Equipment Lease/Purchase-Fire	103,685	103,686	103,685	103,685	103,685
2011 Equipment Lease/Purchase-Fire	-	-	207,223	207,222	207,222
2012 Pension Obligation Bond	-	-	1,633,875	1,652,962	1,849,403
2012 Water Pollution Control Plant Loan	-	-	448,000	457,200	518,650
Grand Total	\$2,980,347	\$2,981,348	4,866,102	\$ 4,510,025	\$ 4,722,645

GENERAL FUND DEBT**DESCRIPTION**

The Debt Service Program provides for the payment of principal and interest obligations and associated administrative costs incurred with the issuance of debt instruments for the City. The budget includes funding for the following General Fund debt service requirements for 2013-14:

General Fund Debt:

1. In 2010, the City entered into a Lease/Purchase Agreement with Oshkosh Capital to Lease/Purchase Equipment for a Triple Combination Pumper Truck for the Fire Department. The lease/purchase payment equipment leases for Fiscal Year 2013-14 totals \$103,685.
2. In 2012, the City entered into a Lease/Purchase Agreement with Oshkosh Capital to Lease/Purchase Equipment for two Fire Engines for the Fire Department. The lease/purchase payment equipment leases for Fiscal Year 2013-14 totals \$207,222.
3. In March 2012, the City issued \$18,305,000 principal amount of Pension Obligation Bonds to refinance the outstanding Public Safety side fund obligations of the City to take advantage of lower bond interest rates of 4.72%. The bond transaction refunds the existing CalPERS side fund obligation with a higher interest rate of 7.75% (would have been lower beginning 2014-15 to 7.5%) over the same term in the same total amount which expires in Fiscal Year 2023-24.
4. In addition to issuance of the Pension Obligation Bonds, City's General fund borrowed \$6,000,000 from the Water Pollution Plant Fund reserves for the initial pay-down of the side fund obligation of \$24,305,000. The loan was made at a lower interest rate of 3% per annum compared to the bond interest rate and higher than the rate reflected by the City's current investment portfolio return. Ultimately, the Wastewater rate payers also benefits from this approach. The loan will be over the same term which will expire in Fiscal Year 2023-24.



San Leandro Financing Authority

The San Leandro Public Financing Authority was established through a joint powers agreement with the City. The Authority was formed for the purpose of assisting the City in the acquisition, construction and financing of public improvements that are of public benefit to the City. The Mayor and City Council serve as the Board of Directors of the Authority and the City Manager serves as the Executive Director.

Improvements undertaken by the Authority have included seismic retrofitting of some essential facilities owned by the City, such as City Hall, three fire stations and the Police Department building. The Authority has also financed the seismic retrofit/ renovation/ expansion of the Main Library and the acquisition of two replacement fire stations in lieu of seismic retrofit of these existing facilities.

The Public Financing Authority's receives an annual payment of principal and interest from the General Fund to pay the debt service requirements for the 2003 Certificates of Participation (refunded the 1993 Seismic Retrofit Certificates of Participation in May 2003), and the 2007 Library and Certificates of Participation. For Fiscal Year 2012-13 the General Fund facility lease payments, including principal and interest totals \$2,473,319.

GENERAL FUND DEBT SERVICE OBLIGATIONS

The following is a summary of the fiscal year 2013-14 and 2014-15 principal payments, the projected year-end balance and the loan maturity dates for the long-term obligations.

Annual Principal Requirements	Balance 06/30/2013	Debt Service 2013-14	Debt Service 2014-15	Balance 06/30/2015	Maturity Date
General Long-Term Debt:					
2013 Lease Revenue Bond(2003 COP)	8,883,000	(140,000)	(140,000)	8,603,000	06/01/2028
2007 Certificates of Participation	20,025,000	(805,000)	(840,000)	18,380,000	05/01/2030
2010 Lease/Purchase Agreement-Fire Pumper Truck	195,588	(95,881)	(99,707)	-	06/30/2015
2012 Lease/Purchase Agreement-Fire Pumper Truck	785,231	(189,947)	(194,126)	401,158	06/30/2017
2012 Pension Obligation Bonds	17,585,000	(910,000)	(1,120,000)	15,555,000	06/30/2024
2012 Water Pollution Control Plant	5,740,000	(285,000)	(355,000)	5,100,000	06/30/2024



2013 Lease Revenue Bonds

In 2013, the City issued Lease Revenue Bonds (LRB) for \$9,490,000 principal amount of outstanding principal amount of 2003 Certificates of Participation (COP -City Hall Refinancing Project). The purpose is to refinance the 2003 COP at a lower interest rate. The 2013 LRB's bear interest rates ranging from 2.0%-3.75 compared to the old COP rate of 2.5% to 5.00% and are payable semiannually on each June 1 and December 1. Principal payments are payable annually December 1, except for the final payment due June 1, 2028. The 2013 LRB resulted in a present value of savings of \$1,899,282 of the refunded bonds.

At July 1, 2013 future debt service requirements for the 2013 Refunding Lease Revenue Bond are as follows;

For the Year Ending June 30,	Principal	Interest	Total
2014	\$ 140,000	\$ 351,737	\$ 491,737
2015	140,000	304,366	444,366
2016	140,000	300,866	440,866
2017	587,000	289,961	876,961
2018	601,000	272,141	873,141
2019-2023	3,314,000	1,059,856	4,373,856
2024-2028	3,961,000	412,789	4,373,789
Total Debt Services	\$ 8,883,000	\$ 2,991,718	\$ 11,874,718



2007 Certificates of Participation

In 2007, the City issued \$23,435,000 principal amount of Certificates of Participation (2007 COPs). The purpose of the 2007 COPs was to provide funds to refund the outstanding 1999 Certificates of Participation (Library and Fire Stations Project) of the City of San Leandro and the San Leandro Public Financing Authority. Interest rates vary from 4.00% to a maximum of 4.375% and are payable semiannually on each May 1 and November 1. Principal payments are payable annually on November 1.

At July 1, 2013, future debt service requirements for the 2007 Certificates of Participation are as follows:

For the Year Ending June 30,	Principal	Interest	Total
2014	\$ 805,000	\$ 792,219	\$ 1,597,219
2015	840,000	759,319	1,599,319
2016	870,000	725,119	1,595,119
2017	910,000	689,519	1,599,519
2018	945,000	652,419	1,597,419
2019-2023	5,320,000	2,648,972	7,968,972
2024-2028	6,535,000	1,399,628	7,934,628
2029-2030	3,025,000	133,766	3,158,766
Total Debt Service	\$ 19,250,000	\$ 7,800,960	\$ 27,050,960

2010 Master Equipment Lease/Purchase Agreement

In 2010, the City entered into a Lease/Purchase Agreement with Oshkosh Capital to Lease/Purchase Equipment in the amount of \$461,717. The Equipment was for the Fire Departments 2010 Triple Combination Pumper Truck. The interest rates at 3.80% payable in five (5) years.

At July 1, 2013, future debt service requirements for the 2010 Master Equipment Lease Purchase Agreement are as follows:

For the Year Ending June 30,	Principal	Interest	Total
2014	\$ 95,881	\$ 7,804	\$ 103,685
2015	99,707	3,978	103,685
Total Debt Service	\$ 195,588	\$ 11,782	\$ 207,370



2011 Master Equipment Lease/Purchase Agreement

In 2012, the City entered into a Lease/Purchase Agreement with Oshkosh Capital to Lease/Purchase Equipment in the amount of \$971,090. The Equipment was for the City’s Fire Department’s 2 Fire Engine units. The interest rate at 3.80% payable in five (5) years.

At July 1, 2013, future debt service requirements for the 2012 Master Equipment Lease Purchase Agreement are as follows:

For the Year Ending June 30,	Principal	Interest	Total
2014	\$ 189,947	\$ 17,275	\$ 207,222
2015	194,126	13,096	207,222
2016	198,397	8,826	207,223
2017	202,761	4,461	207,222
Total Debt Service	\$ 785,231	\$ 43,658	\$ 828,889

2012 Pension Obligation Bonds

In March 2012, the City issued \$18,305,000 principal amount of Pension Obligation Bonds to refinance the outstanding Public Safety side fund obligations of the City to take advantage of lower bond interest rates. Interest rates vary from 1.14% to a maximum of 5.54%. The bond transaction would refund the existing CalPERS side fund obligation over the same term in the same total amount which expires in Fiscal Year 2024. Principal payments are due on June 1; interest is paid on June 1 and December 1.

For the Year Ending June 30,	Principal	Interest	Total
2014	\$ 910,000	\$ 742,962	\$ 1,652,962
2015	1,120,000	729,403	1,849,403
2016	1,210,000	708,123	1,918,123
2017	1,305,000	678,236	1,983,236
2018	1,415,000	318,434	1,962,552
2019-2023	9,240,000	1,851,334	2,051,868
2024	2,385,000	66,065	2,026,256
Total Debt Service	\$ 17,585,000	\$ 5,094,557	\$ 13,444,399



2012 Pension Obligation Bonds (Water Pollution Control Plant)

In addition to issuance of the Pension Obligation Bonds, the City's General fund borrowed \$6,000,000 from the Water Pollution Plant Fund reserves for the initial pay-down of the side fund obligation of \$24,305,000. The loan was made at a lower interest rate of 3% per annum compared to the bond interest rate and higher than the rate reflected by the City's current investment portfolio return. The loan will be over the same term which expires in Fiscal Year 2024.

For the Year Ending June 30,	Principal	Interest	Total
2014	\$ 285,000	\$ 172,200	\$ 457,200
2015	355,000	163,650	518,650
2016	385,000	153,000	538,000
2017	420,000	141,450	561,450
2018	455,000	128,850	583,850
2019-2023	2,950,000	413,700	3,363,700
2024	890,000	26,700	916,700
Total Debt Service	\$ 5,740,000	\$ 1,199,550	\$ 6,939,550



**SUCCESSOR AGENCY TO THE REDEVELOPMENT AGENCY
OF THE CITY OF SAN LEANDRO FUND
DEBT SERVICE OBLIGATIONS**

2013 Lease Revenue Bonds (2001 COP)

In April 2013, the City issued Lease Revenue Bonds (LRB) for \$3,112,000 principal amount of outstanding principal amount of 2001 Certificates of Participation (COP). The purpose of the 2001 COPs was to assist the Successor Agency to the Redevelopment Agency of the City of San Leandro to finance activities within the Joint Project Area of the City. The LRB was issued to refinance the 2001 COP at a lower interest rate, bearing interest rates ranging from 2.0%-3.75 compared to the old COP rate of 2.10% to 5.10%. Principal payments are payable annually on December 1. The 2013 LRB resulted in a present value of savings of \$896,199 of the refunded bonds.

At July 1, 2013 future debt service requirements for the 2013 Refunding Lease Revenue Bond are as follows;

For the Year Ending June 30,	Principal	Interest	Total
2014	\$ 175,000	\$ 116,174	\$ 291,174
2015	175,000	97,790	272,790
2016	175,000	93,415	268,415
2017	203,000	87,745	290,745
2018	204,000	81,640	285,640
2019-2023	1,131,000	305,375	1,436,375
2024-2027	1,049,000	88,683	1,137,683
Total Debt Service	\$ 3,112,000	\$ 870,821	\$ 3,982,821



2002 Tax Allocation Bonds

In fiscal year 2004, the Successor Agency to the Redevelopment Agency of the City of San Leandro issued \$15,935,000 principal amount of Tax Allocation Bonds (2002 TABs) to refund the City’s 1993 Tax Allocation Bonds (1993 TABs) used to finance the activities within the Plaza Project Area (which have been completed) and to finance new redevelopment projects as set forth in the Redevelopment Plan. The bonds consist of serial bonds that mature annually through 2018 in amounts ranging from \$305,000 to \$860,000 and term bonds maturing in 2020 in the amount of \$1,200,000, 2025 in the amount of \$2,355,000 and 2033 in the amount of \$3,520,000. Interest rates vary from 2.90% to a maximum of 6% and are payable semiannually on September 1 and March 1. The debt is secured and payable from the property tax increment revenues from the Joint Project Area within the City.

The refunding of the outstanding 1993 TABs resulted in a present value loss of \$70,679 or 1.1% of the principal amount of the refunded bonds. The nominal economic loss was necessary in order to raise the \$8,015,000 of new money that was generated through the financing. Because of a prohibitively high additional bonds test on the 1993 TABs (225%) it was necessary to refund the outstanding bonds in order to most efficiently raise the new money. According to the analysis completed by the City’s financial advisor, the Agency raised \$321,000 more through using the refunding than they could have raised using a subordinate lien new money only issue.

At July 1, 2013 future debt service requirements for the 2002 Tax Allocation Bonds are as follows:

For the Year Ending June 30,	Principal	Interest	Total
2014	\$ 670,000	\$ 663,483	\$ 1,333,483
2015	705,000	627,380	1,332,380
2016	745,000	588,583	1,333,583
2017	790,000	546,348	1,336,348
2018	835,000	500,430	1,335,430
2019-2023	2,970,000	1,881,080	4,851,080
2024-2028	2,465,000	1,146,554	3,611,554
2029-2033	2,570,000	376,200	2,946,200
Total Debt Service	\$ 11,750,000	\$ 6,330,056	\$ 18,080,056



2004 Tax Allocation Bonds

In 2004, the City issued \$5,500,000 principal amount of Tax Allocation Bonds (2004 TABs). The purpose of the 2004 TABs was to assist the Successor Agency to the Redevelopment Agency of the City of San Leandro finance activities within the West San Leandro/MacArthur Boulevard Project Area of the City. The 2004 TABs bear interest rates ranging from 5.00% to 5.75% and are payable semiannually on each March 1 and September 1. Principal payments are payable annually on September 1. The debt is secured and payable from the tax increment revenues from the West San Leandro/MacArthur Boulevard Project area within the City.

At July 1, 2013 future debt service requirements for the 2004 Tax Allocation Bonds are as follows:

For the Year Ending June 30,	Principal	Interest	Total
2014	\$ 125,000	\$ 274,650	\$ 399,650
2015	130,000	263,888	393,888
2016	140,000	256,638	396,638
2017	145,000	249,338	394,338
2018	155,000	245,713	400,713
2019-2023	890,000	1,077,915	1,967,915
2024-2028	1,150,000	806,216	1,956,216
2029-2033	1,510,000	436,223	1,946,223
2034-2035	730,000	42,550	772,550
Total Debt Service	\$ 4,975,000	\$ 3,653,129	\$ 8,628,129



2008 Tax Allocation Bonds

In 2008, the City issued \$27,530,000 principal amount of Tax Allocation Bond (2008 TABs). The purpose of the 2008 TABs was to provide funds to finance capital projects in the Alameda County- Successor Agency to the Redevelopment Agency to the City of San Leandro Project Area. A portion of the 2008 TABs will be used to finance projects that meet the goals and objectives set forth in the Redevelopment Plan. These include, but not limited to, design and construction of a senior center, a downtown parking garage, and infrastructure improvements on East 14th Street. Interest rates vary from 4.70% to a maximum of 5.00% and are payable annually. Principal payments are payable annually on November 1.

At July 1, 2013, future debt service requirements for the 2008 Tax Allocation Bonds are as follows:

For the Year Ending June 30,	Principal	Interest	Total
2014	\$ 530,000	\$ 1,314,438	\$ 1,844,438
2015	550,000	1,287,438	1,837,438
2016	570,000	1,259,438	1,829,438
2017	595,000	1,230,313	1,825,313
2018	620,000	1,199,938	1,819,938
2019-2023	3,530,000	5,510,906	9,040,906
2024-2028	4,440,000	4,546,018	8,986,018
2029-2033	5,715,000	3,257,790	8,972,790
2034-2038	7,445,000	1,513,485	8,958,485
2039	1,730,000	46,710	1,776,710
Total Debt Service	\$ 25,725,000	\$ 21,166,471	\$ 48,741,909

Owner Participation Agreements with Agency Commitment

- 1. Ford Motor Company Owner Participation Agreement** - The agreement required the Agency to make annual payment equivalent to 50% of the sales tax generated above a base of \$277,000 by the sale of vehicles as part of the Ford Store San Leandro development. The amount due is \$2,323,707 to be paid over several years depending on the volume of auto sales at no interest.



HUD 108 Guarantee Loan

In 2000, the City received a \$1,000,000 20-year federal loan from Housing and Urban Development, at an interest rate of 5.6% to finance the acquisition and construction of affordable housing for seniors within the City of San Leandro. The loan is secured and payable from the Agency's 20% Housing Set-Aside Fund.

At July 1, 2013, future debt service requirements for the HUD 108 Guarantee loan are as follows:

For the Year Ending June 30,	Principal	Interest	Total
2014	\$ 63,000	\$ 10,232	\$ 73,232
2015	63,000	9,243	72,243
2016	63,000	7,983	70,983
2017	63,000	6,452	69,452
2018	63,000	4,697	67,697
2019-2020	126,000	3,705	129,705
Total Debt Service	\$ 441,000	\$ 42,312	\$ 483,312

2008 San Leandro Unified School District

In 2009, the City entered into a joint use agreement with the San Leandro Unified School District which provides for the City use of the 9th grade gymnasium during non-school hours and the Successor Agency to the Redevelopment Agency of the City of San Leandro provided a financial contribution to the project from the Agency in the amount of \$2,170,800 with no interest payable by June 30, 2014.

At July 1, 2013, future debt service requirements for the San Leandro Unified School District are as follows:

For year Ending June 30,	Principal	Total
2014	\$ 327,072	\$ 327,072
2015	167,072	167,072
2016	167,072	167,072
Total Debt Service	\$ 661,216	\$ 661,216



**COMMUNITY DEVELOPMENT BLOCK GRANT FUND
DEBT SERVICE OBLIGATIONS**

HUD 108 Guarantee Loan

In 2010, the City received a \$2,500,000 20-year federal loan from the Community Development Block Grant, at an interest rate of 3% to finance the acquisition and construction of senior center facility within the City of San Leandro. The loan is secured and payable from the Community Development Block Grant Fund.

At July 1, 2013, future debt service requirements for the HUD 108 Guarantee loan are as follows:

For the Year Ending June 30,	Principal	Interest	Total
2014	\$ 131,000	\$ 75,093	\$ 206,093
2015	131,000	73,037	204,037
2016	131,000	70,417	201,417
2017	131,000	67,233	198,233
2018	131,000	65,491	196,491
2019-2023	659,000	253,523	912,523
2024-2028	660,000	126,892	786,892
2029	264,000	11,603	275,603
Total Debt Service	\$ 2,369,000	\$ 819,822	\$ 3,188,822



SPECIAL ASSESSMENT FUND DEBT SERVICE OBLIGATIONS

Special Assessment Debt Without City Commitment

Special assessment districts are established in various parts of the City to provide improvements to properties located in those districts. Properties are assessed for the cost of improvements; these assessments are payable over the term of the debt issued to finance the improvements. The total amount of the assessment is recorded as receivable and deferred revenue at the time the related debt is issued, and reduced as assessments are collected. The City is obligated to be the purchaser of last resort or to advance available City funds to repay this debt in the event of default by any of these districts. These funds are paid from special assessment revenues levied on the property owners in each assessment district. At June 30, 2012 all these districts were in compliance with the repayment and other requirements of their respective debt issues.

Special assessment debt with City commitment as of July 1, 2013 is as follows:

For the Year Ending June 30,	Principal	Interest	Total
2014	\$ 200,000	\$ 242,160	\$ 442,160
2015	210,000	229,040	439,040
2016	225,000	215,120	440,120
2017	240,000	200,240	440,240
2018	255,000	184,400	439,400
2019-2023	1,535,000	646,026	2,181,026
2024-2026	1,185,000	118,788	1,303,788
Total Debt Service	\$ 3,850,000	\$ 1,835,773	\$ 5,685,773



SHORELINE ENTERPRISE FUND DEBT SERVICE OBLIGATIONS

Cal Boating Notes Payable

The City entered into various construction loan agreements with the California Department of Boating and Waterways in the total principal amount of \$5,331,032. The loans bear an average interest rate of 4.50%. Principal and interest payments are payable annually on each August 1. The debts are secured from Shoreline Enterprise Fund operating revenues.

For the Year Ending June 30,	Principal	Interest	Total
2014	\$ 207,790	\$ 85,219	\$ 293,009
2015	217,141	75,869	293,009
2016	226,912	66,097	293,009
2017	237,123	55,886	293,009
2018	247,794	45,216	293,009
2019-2023	688,908	76,751	765,660
2027	66,127	6,218	72,345
Total Debt Service	\$ 1,891,794	\$ 411,256	\$ 2,303,050

GENERAL FUND LOANS REPAYMENTS

The City Council authorized loans to the Shoreline Enterprise Fund for capital improvements at the Marina and Golf Course. The loans are to be paid over 30 years with an annual interest accrual rate of 5%. Principal payments are made annually provided the fund has sufficient resources. The balance as of June 30, 2013 is \$3,160,152 and \$3,946,240 for the Marina and the Golf Course, respectively, for a total of \$7,106,392.

The City Council authorized a loan to the Capital Improvement Project fund for the improvement project on Davis Street. The loan accrues interest annually at the pooled cash investment rate. The balance as of June 30, 2012, totals \$1,000,000.



GENERAL FUND LOAN REPAYMENTS

Interest Income

	Actual 2010-11	Adopted 2011-12	Adopted 2012-13	Proposed 2013-14	Proposed 2014-15
Successor Agency to the Redevelopment Agency of the City of San Leandro - Plaza	\$ 137,959	\$ -	\$ -	\$ -	\$ -
Successor Agency to the Redevelopment Agency of the City of San Leandro - Joint Project Area	128,061	125,336	122,448	-	-
Shoreline Enterprise - Golf Course	207,583	202,573	197,312	197,132	197,132
Shoreline Enterprise - Marina	208,648	172,325	169,695	191,131	190,126
Total General Fund Loans	\$ 682,251	\$ 500,234	\$ 489,455	\$ 388,263	\$ 387,258

Principal Payments

	Actual 2010-11	Adopted 2011-12	Adopted 2012-13	Proposed 2013-14	Proposed 2014-15	Balance 6/30/15
Successor Agency to the Redevelopment Agency of City of San Leandro - Joint Project Area	\$ (45,416)	\$ (48,141)	\$ (51,029)	\$ -	\$ -	\$ 1,989,738
Shoreline Enterprise - Golf Course	(100,208)	(105,218)	-	-	-	3,946,240
Shoreline Enterprise - Marina	(81,410)	(78,876)	-	-	-	3,163,862
Internal Service - Information Mgmt Servs	-	-	-	-	-	-
Capital Improvement Project Fund	-	-	-	-	-	1,000,000
Total General Fund Loans	\$ (227,034)	\$ (232,235)	\$ (51,029)	\$ -	\$ -	\$ 10,099,840

LEGAL DEBT MARGIN

Net 2011-12 City Assessed Valuation	\$ 9,525,782,803
Per City Charter Legal Debt Limit %	<u>15%</u>
Legal Debt Limit	<u>1,428,867,420</u>
Gross Combined Total Debt	<u>333,962,345</u>
Legal Debt Margin	<u><u>\$ 1,762,829,766</u></u>

<u>OVERLAPPING TAX AND ASSESSMENT DEBT</u>	<u>Total Debt</u>	<u>% Applicable (1)</u>	<u>City's Share of Debt</u>
Bay Area Rapid Transit District	\$ 412,540,000	1.849%	\$ 7,627,865
Chabot-Las Positas Community College District	445,918,869	10.4400%	46,553,930
San Leandro Unified School District	165,326,387	89.921%	148,663,140
San Lorenzo Unified School District	94,760,000	27.059%	25,641,108
East Bay Regional Park District	129,525,000	2.872%	3,719,958
City of San Leandro Cherrywood Community Facilities District	4,035,000	100%	4,035,000
TOTAL OVERLAPPING TAX AND ASSESSMENT DEBT			<u>\$ 236,241,001</u>
 DIRECT AND OVERLAPPING GENERAL FUND DEBT:			
Alameda County General Fund Obligations	669,510,500	4.775%	31,969,126
Alameda County Pension Obligations	131,540,555	4.775%	6,281,062
Alameda-Contra Costa Transit District Certificates of Participation	34,485,000	5.795%	1,998,406
Chabot-Las Positas Community College District General Fund Obligations	4,320,000	10.440%	451,008
San Leandro Unified School District Certificates of Participation	20,665,000	27.059%	5,591,742
City of San Leandro Pension Obligations	18,305,000	100.0%	18,305,000
City of San Leandro Certificates of Participation	33,125,000	100.0%	33,125,000
TOTAL GROSS DIRECT AND OVERLAPPING GENERAL FUND DEBT			<u>\$ 97,721,344</u>
Less: San Lorenzo Unified School District			<u>(3,143,908)</u>
TOTAL NET DIRECT AND OVERLAPPING GENERAL FUND DEBT			<u><u>\$ 94,577,436</u></u>
GROSS COMBINED TOTAL DEBT (2)			\$ 333,962,345
NET COMBINED TOTAL DEBT			\$ 330,818,437
Legal Debt Margin			\$ 1,762,829,766

(1) Percentage of overlapping agency's assessed valuation located within boundaries of the city

(2) Excludes tax and revenue anticipation notes, enterprise revenue, mortgage revenue and tax allocation bonds and non-bonded capital lease obligations.

Ratios to Adjusted Assessed Valuation:

Total Direct Debt (\$ 51,430,000)	0.640%
Combined Total Debt	4.14%

Ratios to Adjusted Assessed Valuation:

Combined Direct Debt (\$35,660,000)	0.44%
Gross Combined Total Debt	3.30%

STATE SCHOOL BUILDING AID REPAYABLE AS OF 6/30/11: \$0

APPENDICES DESCRIPTION

Appendix AFinancial and Budget Policies and Process
Appendix B Budget Practices
Appendix C Budget Resolutions
Appendix D Guide to Fund by Number
Appendix EBudget Glossary
Appendix F.....List of Acronyms





Budget Development Process

What is the Budget?

The Biennial Budget sets forth a strategic resource allocation plan that addresses the City Council's Visions and Goals. The Budget can be thought of as a policy document, financial plan, operations guide, and communication device all in one.

The Budget also:

- Determines the quality and quantity of City programs and services;
- Details expenditure requirements and the estimated revenue available to meet these requirements;
- Connects the activities of individual City Departments to the City Council's Visions and Goals; and
- Serves as a communication device that promotes the City's vision and direction, fiscal health and vitality, and what the public is getting for its tax dollars.

Through the Biennial Budget document, the City demonstrates its accountability to its residents, customers, and the community-at-large. Additionally the Biennial Budget provides the legal authority for expenditures and a means for control of municipal operations throughout the fiscal year. Accordingly, the City Charter mandates that at least thirty-five days prior to the beginning of each fiscal year, the City Manager shall submit to the Council a proposed budget for such fiscal year. The Council holds public meetings to discuss the proposed budget, including a formal public hearing. The City Council by resolution shall adopt the budget with such revisions as it deems necessary no later than June 30th.

The budget process furnishes department directors with an opportunity to justify departmental work programs, to propose changes in services, and to recommend revisions in organizational structure and work methods. It also enables the City Manager to review these aspects and make appropriate recommendations to the City Council.

Presentation of the biennial budget to the City Council provides an opportunity to explain municipal programs and organizational structures. It also allows the Council to judge the adequacy of the proposed operating programs, to determine basic organizational and personnel staffing patterns, and to establish the level of municipal services to be rendered with the available resources.

In order to accomplish these objectives, the biennial budget must combine a detailed explanation of anticipated financial resources for the ensuing fiscal years with proposed expenditures, supported by sufficient information on the proposed programs and activities to assess the appropriateness of the recommended levels of services.



The following budget calendar captures key steps in the biennial budget process.

City of San Leandro - Biennial Budget Calendar 2013-14 and 2014-15

Date	Responsibility	Task Description
NOVEMBER - JANUARY		
11/13/2012	CMO/FIN	Budget calendar, budget assumptions, City Manager's budget message for kick-off
11/16/2012	ET/Finance	CIP planning meeting
11/29/12	All	Budget Kick-Off Meeting
12/10-12/21/12	All	Position control and budget review of proposed changes
12/21/12	All	Department Budget requests/Eden update DUE to Finance (all funds, expenditures and revenues)
1/3-2/1/13	All	Expenditure analysis; review of findings during 1/28/13-2/1/13
1/22/13	City Council	Mid-year budget adjustments staff report
1/26/13	City Council	Winter Planning Session (Council vision and goals, budget update, and assumptions)
1/28/13	City Council	WORK SESSION - CIP ranking
FEBRUARY - APRIL		
2/1/13	Departments	Master Fee schedule narrative and changes due to Finance
2/19/13	City Council	Mid-Year and Forecast for Revenue & Expenditures
3/22/13	Engineering	CIP reports due to Finance
3/25/13	City Council	WORK SESSION - 1st budget session - General Fund update and projections, CIP
4/1 & 4/15/13	City Council	Regularly scheduled City Council meetings
4/8/13	City Council	WORK SESSION - 2nd budget session - general fund follow-up and all other funds
4/26/13	Finance	Complete initial draft of biennial budget 2013-14 and 2014-15
MAY - JANUARY 2014		
5/6/13	City Council	Public Hearing Master Fee Schedule and 911, EMT and Business License Taxes
5/14/13	Finance	Proposed biennial budget binders delivered to City Council and City Manager
5/20/13	City Council	Proposed 2013-14 and 2014-15 Biennial Budget presentation
5/24/13	Finance	Place proposed biennial budget on the City's website
5/27/13	Finance	Statutory deadline to deliver City Manager's Proposed Budget to City Council (35 days prior to June 30)
5/30/13	All	All Employee Briefing - Proposed Biennial Budget
6/3/13	City Council	Meeting - Public Hearing 2013-14 & 2014-15 Proposed Biennial Budget and Appropriation Limit
6/17/13	City Council	Meeting - Biennial Budget Adoption (alternate date if needed)
7/19/13	Finance	Provide Budget in Brief copies to City Council and post biennial budget and brief on City's website
8/26/13	Finance	Submit Operating and Capital Biennial Budgets to GFOA for award consideration (deadline 8/31/13)
1/15-5/15/14	All	Update biennial budget for fiscal year 2014-15



Guiding Budget Policies & Best Practices

The Government Finance Officers Association (GFOA) indicates that agencies should consider fiscal/budget policy best practices when developing the agency budget. Below is a list of best practices that were considered when developing the 2012-13 budget.

1. Present a balanced budget in which operating expenditures are within operating revenues.
2. General Fund expenditures and appropriations for mandatory and priority programs should be made against recurring revenue sources, and not dependent on uncertain reserves.
3. Consider the budget through a multi-year perspective.
4. Present a balanced approach to the budget that contains new revenues, reduced program expenditures and the appropriate use of one-time revenues.
5. Minimize impact on direct services to the community.
6. Minimize overall impact on property-owners, residents and the business community of all proposed fee and/or tax increases.
7. Balance reductions to City administrative services so as to not jeopardize fiscal accountability.
8. Use one-time funds for one-time expenditures; and consider allocating these funds to City reserves.
9. Special revenue funds need to fully pay for ongoing programs.

Council Financial Policies

Over the years, the San Leandro City Council has followed a series of Financial Values that provide guidance to budget administration, capital financing and debt management, which are also used to guide the budget process. In addition, the City Council adopted, by resolution, specific budget administration guidelines which set forth guidance for fund balance designations and reserves management.

The budget administration guidelines recommend sufficient fund balance to provide for:

- a) Economic uncertainties, local disasters, and other financial hardships or downturns in the local or national economy,
- b) Contingencies for unforeseen operating or capital needs, and
- c) Cash flow requirements.

Further, the guidelines call for such designated fund balances to be at least 20% of General Fund operating expenditures (budgeted expenditures for the new fiscal year).



City Budget and Budgetary Controls

The City Council is required to adopt a final budget through the passage of a resolution no later than June 30, the close of the fiscal year, following a public hearing process conducted to obtain taxpayer comments. The annual budget serves as the foundation for the City's financial planning and control, and a communication tool for residents, visitors and businesses of San Leandro. The budget is prepared by fund, by function (i.e. public safety) and by department (i.e. police). The legal level of budgetary control is at the fund level. The City Manager is authorized to transfer budgeted amounts between departments and line items within any fund. However, any revisions which alter the total expenditures of any fund must be approved by the City Council. Transfers between funds must be approved by the City Council. At the end of the fiscal year, encumbered appropriations are carried forward and become part of the following year's budget while appropriations that have not been encumbered lapse, unless otherwise authorized by the City Council and the City Manager, except for capital improvement funds for which appropriations endure until the project is completed.

Accounting and Budgetary Basis

The modified accrual basis of accounting is used by all General, Special Revenue, Debt Service, and Capital Projects Funds. This means that revenues are recognized when they become both measurable and available. Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when liabilities are incurred, except that principal and interest payments on long-term debt are recognized as expenditures when due. The accrual basis of accounting is utilized by all Enterprise and Internal Service Funds. This means that revenues are recorded when earned and that expenses are recorded at the time liabilities are incurred.

The City's basis for budgeting is consistent with accounting principles generally accepted in the United States of America and with the City's financial statements as presented in the Comprehensive Annual Financial Report (CAFR).

Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP), except for capital projects funds, which are adopted on a project length basis, which means budgets are used until the project's completion for the entire project amount. GAAP serves as the budgetary basis of accounting.

Cost Allocation Plan and Direct Charges

The City employs a complex multi-step plan for distributing the costs of internal services to various Departments and funds. Through these allocations, a more realistic picture of the cost of doing business for the City's various organizational units and services is obtained.



For example, the budgets for internal service Departments (such as Information Technology and Building Maintenance) are allocated to all departments (such as the Police Department and Public Works Department). This allocation of costs adjusts each Department's budget to a truer representation of the cost for providing its services to the City's citizens and customers. Any fees or charges set for City Services are then based upon the expenditures of this adjusted budget, which includes an appropriate amount of overhead or allocated costs.

Allocated costs are primarily determined through the City's Full Cost Allocation Plan. The plan uses various statistical data to distribute the identified service costs to the appropriate Departments and funds. Additionally, in certain circumstances direct charges from one organizational unit to another are included in the budget outside of the plan. Direct charges are typically utilized when the origin and destination of a specific cost are readily apparent and fixed.

Financial and Operational Policies

The guiding principles of the City's budget development process are financial and operational policies. These policies promote and ensure organizational continuity, consistency, transparency, and responsibility from year to year. This section identifies some of the major short and long-term planning documents, financial and operational policies, and fiscal management tools that the City of San Leandro employs in order to guarantee fiscal and programmatic integrity and to guide the development of the City's Biennial Budget.

Adjustment to the Adopted Budget

Per the City Charter, Section 515, "After the conclusion of the public hearing, and not later than June 30, the Council by resolution shall adopt the budget with such revisions as it deems necessary. A copy of the adopted budget shall be available for inspection in the office of the City Clerk."

In order to accomplish the mandate, the City Manager annually presents a mid-year fiscal review to the City Council, typically held between January and March. This review includes needed adjustments to personnel and non-personnel budgets that have been identified by staff since the adoption of the budget, whether before or after the Mid-year Review, the City Council may amend or supplement the budget by motion adopted by the affirmative votes of at least five members so as to authorize the transfer of unused balances appropriated for one purpose to another purpose or to appropriate available funds not included in the budget.

The Biennial Budget, as adopted by the City Council, establishes the total appropriation provided for each City Department's operations. To ensure that the expenditures of each Department do not exceed the departmental appropriation, expenditures for each Department are legally limited to the amounts authorized by the City Council in the budget document, plus carryover amounts and supplement appropriations individually



approved by the City Council. The City Manager is legally authorized to transfer budgeted amounts between Departments and accounts within the same Department over the course of a fiscal year. Transfer of appropriations between Departments or funds and increased appropriations must be authorized by the City Council. Thus expenditures may not legally exceed budgeted appropriations at the Department level within a fund. City Council approval is also required for all transfers from unappropriated fund balances or contingency reserves.

Continued/Carryover Appropriations

The City's Municipal Code states that all unexpended or unencumbered appropriations shall lapse at the end of the fiscal year, except for appropriations for capital projects that are required for the completion of the approved project. Other encumbered funds from the previous fiscal year are carried over to the current fiscal year through a list of continued appropriations.

Proposition 4 (Gann) Appropriation Limit

Article 13-B of the California Constitution was added by the November 1979 passage of the Gann Initiative. This legislation mandated that California Cities must compute an appropriation limit, which places a ceiling on the total amount of tax revenues that the City can appropriate annually. The legislation also provides that the governing body shall annually establish its appropriations limit by resolution.

The appropriations limit is calculated by determining appropriations financed by proceeds of taxes in 1978/79 base year and adjusting the limit each subsequent year for changes in the cost of living and population. This Appropriation Limit is the maximum limit of proceeds from taxes the City may collect or spend each year. Budgeted appropriations are limited to actual revenues if they are lower than the limit. The Appropriations Limit may be amended at any time during the fiscal year to reflect new data.

Five Year All Funds Financial Plan Forecast

The City's Five Year All Funds Financial Plan Forecast projects the fiscal health of the City's funds and allows a management to understand the fiscal gaps that may exist between revenue projects and projected expenditure requirements. In this way, policymakers can issue directives that range from maintaining the status quo to closing the gap between revenues and expenditures. The City Manager's Budget Directive is largely based on the information drawn from the Plan data, as is the Mid-Year Budget Review.

Revenue estimates are prepared through an objective, analytical process based on year-to-date trends, prior years' data, and anticipated one-time adjustments. In all instances, the City provides reasonable revenue projections to prevent undue or unbalanced reliance on certain revenues and to ensure the ability to provide ongoing services.



Balanced Budget

The City's policy is to adopt a balanced budget, which means that planned expenditures do not exceed planned funds available. Available funds may include the use of fund balances on hand, provided that in the case of General Fund the available fund balance does not drop below 20 percent level required by City Council Reserve Guidelines detailed below.

City Council Reserve Guideline

The City Council has earmarked an amount equivalent to 20 percent of the General Fund expenditure budget for an Economic Contingency Reserve. This reserve is intended to provide a cushion against fluctuations in revenue and expenses. The budget is developed in such a way as to ensure that the level of reserves never drops below 20 percent.

One Time Resources

The City's policy is to avoid the use of one time revenues to fund ongoing operations, though when considered as part of the City's Five Year All Fund Financial Plan, use of one time revenue may be appropriate to bridge short-term gaps in available resources.

Debt Management

The California Constitution required that long-term debt pledged by the full faith and credit of the City can only be approved by voter referendum. Per State of California statute, the City's debt limit is set at 15 percent of total adjusted assessed valuation of all the real and personal property within the City. Currently, the City's total General Obligation Debt is significantly below its debt limit. The City also carries bonded debt secured by specific revenue sources, and Certificates of Participation secured by interests in City assets. Specific details on the City's outstanding debt can be found in the Non-Departmental/Debt Section 20.

Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Internal Service Funds have been established to account for and finance the uninsured risks of loss. Various insurance policies are carried by the City to cover risks of loss beyond the self-insured amounts covered by the Internal Service Funds. Using an internally developed allocation model, the cost of the various insurance coverage, whether self-insured or externally insured, are allocated to City Departments.

Cash/Investment Management

One of the City's highest fiscal management priorities is maintaining the value of its cash and investment assets. The City values its cash and investment in accordance with the provisions of Government and Accounting Standards (GASB) Statement No. 31, Accounting and Financial Reporting for Certain Investments and External Investment Pools (GASB 31)," which requires governmental entities, including governmental external investment pools, to report certain investments at fair value in



the statement of net assets/balance sheet and recognize the corresponding change in the fair value of investments in the year in which the change occurred. Fair value is determined using published market prices.

The City of San Leandro's investment policy is reviewed and approved by the City Council annually to ensure that the City is complying with State Government Code regulations. The City's investment objectives are safety, liquidity, yield, and investments are made to bear in mind the responsibility of City government to its citizens. Alternative investments which enhance the quality of life are given full considerations.



The Reporting Entity

The City of San Leandro, California (City) was incorporated in 1872 and is situated between the cities of Oakland and Hayward in the East Bay of the San Francisco Bay Area. The City operates under the Mayor-Council-Manager form of government created by charter in 1978 and provides the following services: public safety (police, fire, disaster preparedness and hazardous waste disposal), highways and streets, sanitation, health services, public improvements, planning and zoning and general administration services.

The City is governed by a seven-member council elected by City residents. The City is legally separate and fiscally independent, which means it can issue debt, set and modify budgets and fees and sue or be sued. As required by generally accepted accounting principles, the financial statements include the financial activities of the City - the primary government - and its component units.

Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. In addition, component units can be other organizations for which the primary government's exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

The blended component units discussed below are included in the City of San Leandro's basic financial statements in which the City Council functions as the governing board:

The Successor Agency to the Redevelopment Agency of the City of San Leandro (SARA) is charged with winding down the affairs of the former San Leandro Redevelopment Agency and managing the payment of enforceable obligations that remain from the Agency's activities. When the Redevelopment Agency was dissolved on February 1, 2012 as a result of State legislation, the City elected to serve as the Successor Agency.

The City of San Leandro Parking Authority (Parking Authority) was established to issue debt for downtown parking structures and lots. There are no financial activities to be accounted for in the Parking Authority Debt Service Fund in this fiscal year.

The San Leandro Public Financing Authority (Financing Authority) was established to issue debt for the Seismic Retrofitting capital project and other community related financing programs. The financial activities are accounted for in the San Leandro Public Financing Authority Debt Service Fund and the Seismic Retrofit Capital Projects Fund in the accompanying basic financial statements.

The above component units are included in the City's basic financial statements using the blended method since the governing body of these component units are substantially the same as the governing body of the City and these component units provide services entirely to the City. Separate financial statements for each of the above component units may be obtained from the City's Finance Department.



Fund Accounting is used by the City to report on its financial position and operational results. This is a self-balancing set of accounts established to record the financial position and operational results of specific governmental activity.

Fund Accounting

The City's finances are organized into a variety of funds, which are the basic accounting and reporting entities in governmental accounting. The funds that comprise the annual budget are in two major categories: Governmental Funds and Proprietary Funds.

Governmental Funds

Governmental Funds include the General Fund, Special Revenue Funds, Capital Projects Fund and Debt Service Fund.

- The **General Fund** is the primary operating fund for governmental services, funding traditional tax-supported activities such as police, fire, library, recreation and park maintenance.
- **Special Revenue Funds** are the Street/Traffic Improvement Fund, Park Development Fee Fund, Parking Fund, Gas Tax Funds, Measure B Fund, Traffic Congestion Relief Fund, Asset Seizure Fund, Heron Bay Fund, Cherrywood Community Maintenance District Fund, Special Grants Fund, Community Development Block Grant Fund, HOME Grant Fund, Public Education and Government Fund, Housing In-Lieu Fund, Business Improvement District Fund, and Public Education and Government Fees Fund. The use of any Special Revenue Fund resource is legally restricted to specific purposes.
- **Capital Project Funds** include the General Capital Improvement Projects Fund and the Redevelopment Agency Funds, including the Housing Fund.
- **Debt Service Funds** include the San Leandro Public Financing Authority, Cherrywood Assessment District Fund, and the Special Assessment District Fund. These funds account for the payment of interest and principal on the long-term debt of the City.

Proprietary Funds

Proprietary Funds account for the total cost of the governmental service and are operated in a manner similar to private enterprise. These funds include both Enterprise Funds and Internal Service Funds.

- **Enterprise Funds** include the Water Pollution Control Plant Fund, Shoreline Operations Fund, Environmental Services Fund and Storm Water Utility Fund. These funds are used to account for operations that are financed and operated as a business, with user fees covering expenditures.
- **Internal Service Funds** include the Building Maintenance Fund, Information Services Fund, Self Insurance Fund and Equipment Maintenance Fund. Internal Service Funds are similar to Enterprise Funds except that fees are charged to other City departments to cover the costs of services provided by the Internal Service Fund activity.



Annual budgets are adopted on a basis consistent with generally accepted accounting principles. Capital improvement budgets can span several fiscal years and are used for the entire project amount until the project's completion.

Budgetary Basis

The budgetary basis of accounting determines when a government charges expenditures against an adopted budget appropriation, or when it credits revenue to its funds for budgeting purposes. Although the City presents financial statements in its Comprehensive Annual Financial Report (CAFR) in accordance with GAAP, the budget is adopted on a modified cash basis. The major areas of difference between the two basis of accounting are as follows:

- For budgetary purposes, revenues are recorded when received. Under GAAP, revenues are recorded when earned.
- For budgetary purposes, interfund loans and repayments, i.e. Interfund Transfers, are recorded as expenditures and revenues. Under GAAP, these transactions are reclassified as increases or reductions in the "due to/due from" accounts.
- In recognition of these differences, companion financial statements are presented in the CAFR according to the budgetary basis of accounting and a detailed schedule is provided that reconciles the results of applying the two different basis of accounting.
- For budgetary purposes, the fund balance for the Enterprise funds, the Internal Service funds and the Successor Agency to the Redevelopment Agency funds are based on cash rather than modified accrual used by Accounting and reported in the CAFR.

Accounting Practices

The accounting and reporting policies of the City conform to generally accepted accounting principles (GAAP) applicable to state and local governments. GAAP for local governments include those principles prescribed by the Governmental Accounting Standards Board (GASB) which includes all statements and interpretations of the National Council on Governmental Accounting unless modified by the GASB, and those principles prescribed by the American Institute of Certified Public Accountants in the publication entitled Audits of State and Local Governmental Units.

Basis of accounting refers to the timing of when revenues and expenditures are reported in the financial statements. The governmental fund types and agency funds use the modified accrual basis of accounting. Under this method, revenues are recognized when susceptible to accrual, i.e. when they become both quantifiable and available.

All proprietary fund types, non-expendable trust funds and pensions trust funds use the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

Encumbrances

Encumbrance accounting is employed to designate funds for purchase orders, contracts and other commitments until actually expended. Encumbrances outstanding at year-end are carried into the next fiscal year, but the related budget authority is subject to re-appropriation by Council.



Capital Assets

Capital assets are valued at historical cost or estimated historical cost if actual historical cost was not available. Donated capital assets are valued at their estimated fair market value on the date donated. City policy has set the capitalization threshold for reporting capital assets at \$5,000. Depreciation is recorded on a straight-line basis over estimated useful lives of the assets as follows:

Buildings	50 years
Improvements other than buildings	20 years
Machinery and equipment	5-20 years
Licensed Vehicles	7 years
Infrastructure	20-50 years

In June 1999, the GASB issued Statement No. 34 which requires the inclusion of infrastructure capital assets in local governments' basic financial statements. In accordance with GASB Statement No. 34, the City included all infrastructures into the 2009-10 Basic Financial Statements.

The City defines infrastructure as the basic physical assets that allow the City to function. The assets include streets, sewer, and park lands. Each major infrastructure system can be divided into subsystems. For example the street system can be subdivided into pavement, curb and gutters, sidewalks, medians, streetlights, landscaping and land. These subsystems were not delineated in the basic financial statements. The appropriate operating department maintains information regarding the subsystems.

For all infrastructure systems, the City elected to use the Basic Approach as defined by GASB Statement No. 34 for infrastructure reporting. Original costs were developed in one of three ways: (1) historical records; (2) standard unit costs appropriate for the construction/acquisition date; or (3) present cost indexed by a reciprocal factor of the price increase from the construction/acquisition date to the current date. The accumulated depreciation, defined as the total depreciation from the date of construction/acquisition to the current date on a straight line, un-recovered cost method was computed using industry accepted life expectancies for each infrastructure subsystem. The book value was then computed by deducting the accumulated depreciation from the original cost.



IN THE CITY COUNCIL OF THE CITY OF SAN LEANDRO

RESOLUTION NO. 2013RESOLUTION ADOPTING THE BIENNIAL BUDGET OF THE CITY OF SAN LEANDRO
FOR FISCAL YEARS JULY 1, 2013 TO JUNE 30, 2015

WHEREAS, the FY 2014 and FY 2015 Proposed Biennial Budget of the City of San Leandro was prepared and submitted to the City Council by the City Manager on May 14, 2013, which was at least thirty-five (35) days prior to the beginning of the 2013-2014 fiscal year as required by Section 505 of the City's Charter; and

WHEREAS, the City Council reviewed the City Manager's Proposed Biennial Budget, and thereafter caused a public hearing to be held concerning the Proposed Biennial Budget on June 3, 2013; and

WHEREAS, upon conclusion of the public hearing, the City Council further considered the Proposed Budget as provided for in Section 515 of the Charter;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF SAN LEANDRO:

That the FY 2014 and FY 2015 Proposed Biennial Budget referenced above is hereby designated and approved as the City of San Leandro's FY 2014 and FY 2015 Adopted Biennial Budget.

That the amounts stated herein are hereby appropriated to the purposes therein specified for FY 2014 and FY 2015 and that the City Manager is hereby authorized to execute any and all Service Agreements as provided for in said appropriation.

Introduced by _____ and passed and adopted this 3rd day of June, 2013, by the following called vote:

Members of the Council:

AYES:

NOES:

ABSENT:



IN THE SUCCESSOR AGENCY TO THE REDEVELOPMENT AGENCY
OF THE CITY OF SAN LEANDRO

RESOLUTION NO. 2013

RESOLUTION ADOPTING THE BIENNIAL BUDGET FOR THE
FISCAL YEAR JULY 1, 2013 TO JUNE 30, 2015 AND MAKING A DETERMINATION
PURSUANT TO CALIFORNIA HEALTH AND SAFETY CODE SECTION 33334.3

WHEREAS, the Successor Agency to the Redevelopment Agency must annually adopt a biennial budget that establishes spending limits by appropriating authorized expenditures for the coming fiscal year; and

WHEREAS, it is the intent of the Agency that Low and Moderate Income Housing Fund be used to the maximum extent possible to defray the costs of production, improvement, and preservation of low and moderate income housing; and

WHEREAS, pursuant to the California Health and Safety Code, Section 33334.3, the amount of money spent for planning and general administrative activities associated with the development, improvement and preservation of low and moderate income housing shall not be disproportionate to the amount actually spent on said housing.

NOW THEREFORE, the Successor Agency to the Redevelopment Agency of the City of San Leandro does RESOLVE as follows:

WHEREAS, the Agency board reviewed the Proposed Biennial Budget, and thereafter caused a public hearing to be held concerning the Proposed Biennial Budget on June 3, 2013; that the Agency hereby finds and determines that the planning and administrative expense contained in the Agency budget is necessary for the production, improvement, or preservation of low and moderate income housing.

Introduced by _____ and passed and adopted this 3rd day of June, 2013, by the following called vote:

Members of the Agency

AYES:

NOES:

ABSENT:



IN THE PUBLIC FINANCING AUTHORITY OF THE CITY OF SAN LEANDRO

RESOLUTION NO. 2013- PFA

RESOLUTION ADOPTING THE BIENNIAL BUDGET OF THE PUBLIC FINANCING
AUTHORITY OF CITY OF SAN LEANDRO
FOR THE FISCAL YEAR JULY 1, 2013 TO JUNE 30, 2015

The San Leandro Public Financing Authority of the City of San Leandro does
RESOLVE as follows:

WHEREAS, the Authority Board reviewed the Proposed Biennial Budget, and
thereafter caused a public hearing to be held concerning the Proposed Biennial Budget on
June 3, 2013; is hereby adopted and all amounts stated herein are appropriated to the
purposes therein specified for FY 2014 and FY 2015.

Introduced by _____ and passed and adopted this 3rd day of June, 2013, by the
following called vote:

Members of the Authority

AYES:

NOES:

ABSENT:



IN THE CITY COUNCIL OF THE CITY OF SAN LEANDRO

RESOLUTION NO. 2013-055

RESOLUTION AMENDING TITLE 6, CHAPTER 4 OF THE SAN LEANDRO ADMINISTRATIVE CODE RELATING TO FEES AND CHARGES FOR SERVICES PROVIDED BY CITY DEPARTMENTS

The City Council of the City of San Leandro does RESOLVE as follows:

1. That following notice and hearing as may be required by law, Title 6, Chapter 4, Section 6.4.100 of the San Leandro Administrative Code (“Fee Schedule”), is hereby amended; and
2. That the adopted Fee Schedule shall be attached to and made a part of this resolution; and
3. That the provisions of the Fee Schedule shall take effect on July 1, 2013

Introduced by Councilmember Cutter and passed and adopted this 6th day of May, 2013, by the following called vote:

Members of the Council:

AYES:	Councilmembers Cutter, Lee, Prola, Reed, Souza, Mayor Cassidy	(0)
NOES:		(0)
ABSENT:	Michael Gregory	(1)



IN THE CITY COUNCIL OF THE CITY OF SAN LEANDRO

RESOLUTION NO. 2013-

**A RESOLUTION ESTABLISHING THE CITY'S APPROPRIATION LIMIT
FOR FISCAL YEARS JULY 1, 2013 TO JUNE 30, 2015**

WHEREAS, following availability of the documentation used in the determination of the Appropriation Limit pursuant to Section 7910 of the Government Code, this Council has reviewed and considered the data contained in Attachment 1 attached hereto and incorporated herein by this reference.

NOW, THEREFORE, pursuant to Section 7910 of the Government Code and Article XIII B of the California Constitution, the City Council does hereby establish the Appropriation Limit for Fiscal Years 2014 and 2015 at \$ as more specifically set forth in Attachment 1.

Introduced by Councilmember and passed and adopted this 3rd day of June 2013, by the following called vote:

Members of the Council:

AYES:

NOES:

ABSENT:





<u>GOVERNMENTAL FUNDS</u>	The funds through which most governmental functions typically are financed.
<i>General Fund</i>	Accounts for all financial resources except those required to be accounted for in another fund.
010 General Fund	The general fund is used for all general revenues of the City not specifically levied or collected for other City funds and related expenditures.
<i>Special Revenue Funds</i>	Accounts for the proceeds of specific revenue sources (other than those for major capital projects) that are restricted legally to expenditure for specific purpose.
120 Development Fee for Street Improvements Funds (DFSI)	Accounts for development fee assessments levied to provide partial funding of street and traffic improvement associated with commercial and residential growth.
122 Park Development Fee Fund	Accounts for development fee assessments levied to provide for the acquisition and/or creation of new parks and park facilities that result from residential growth.
123 Underground Utilities Fee Fund	Accounts for utility conversion project assessments levied to provide for the placement of overhead utilities underground. Assessments shall be expended only for expansion of, maintenance of or construction of Underground Utility Districts and facilities.
132 Parking Operations Fund	Accounts for revenues from parking meter and parking lot operations and for the maintenance costs for the Downtown Parking Structure and various other public parking locations.
140 Gas Tax Fund	Accounts for subventions received from State gas tax allocations and are restricted to uses related to local streets and highways, construction and improvements, and maintenance and repairs.
142 Gas Tax (Section 2103) Fund	Accounts for funds previously received under Proposition 42 for annual funding of streets and roads now replaced with Gas Tax funds. There is not a change in the amount of funding or intended use, just a change in the funding source.
144 Measure B/ACTIA Transportation Fund	Accounts for revenues from the allocation of one-half percent transportation sales tax levied in Alameda County, and is restricted for uses related to street and highway maintenance and improvements.
145 Traffic Congestion Relief	A special State allocation for street and highway maintenance, rehabilitation, preservation, and reconstruction.
146 Asset Seizure Fund	Accounts for funds received from asset forfeiture and used for public safety purposes. Asset Seizure funds previously reported under General Fund and separated as of 2010-11.
147 Heron Bay Maintenance District Fund	Accounts for special assessment funding for the ongoing maintenance of public facilities at the Heron Bay Development.
148 Cherrywood Maintenance District Fund	Accounts for special assessment funding for the ongoing maintenance of public facilities at the Cherrywood Development.



149 Prop 1B Fund	Accounts for Proposition 1B funds for safety improvements and repairs to local streets and roads.
150 Grants Fund	Accounts for various grants from Alameda County, State of California, and the Federal government to be expended for a specific purpose, activity, or facility.
165 Community Development Block Grant Fund	Is an annual entitlement grant from the U.S. Department of Housing and Urban Development to fund public services, affordable housing, capital improvements, and economic development that primarily benefit low/moderate income persons.
166 HOME Fund	Grants from the U.S. Department of Housing and Urban Development (via Alameda County) for eligible affordable housing activities and renovation programs.
167 Housing In-Lieu	Accounts for assessments levied to provide for partial funding of low/moderate housing projects.
168 Affordable Housing Asset Fund	Accounts for assets received from affordable housing activities from the former Redevelopment Agency's Low/Moderate Housing Fund and acts as its Successor Agency
170 Business Improvement District Fund	Accounts for service fees charged to business owners to provide a shuttle service from BART to the west San Leandro businesses.
180 Public Education & Government (PEG) Fund	This new fund accounts for user fees charged to cable television customers and is used to fund public education on government programs.
Capital Project Funds	Accounts for financial resources to be used for the acquisition of construction of major capital facilities (other than those financed by proprietary and trust funds).
210 Capital Improvement Projects Fund	Accounts for financial resources to be used for the acquisition of construction of major capital facilities other than those financed by proprietary and special revenue funds.
240 Cherrywood Improvement Project	Accounts for certain infrastructure construction of the Cherrywood development.
241 SL Hillside Geological Abatement	Accounts for the finances of the collaboration between the City and the Geological hazardous Abatement District (GHAD).
Debt Service Funds	Account for the accumulation of resources for and the retirement of general long-term debt principal and interest.
301 Assessment district Debt Service Fund	Accounts for funds associated with providing debt issue financing for special assessments in the community.
307 Community Facility District #1- Cherrywood Project	Accounts for funds associated with providing debt issue financing for special assessments associated with the Cherrywood development.
350 Public Financing Authority Debt Service Fund	Accounts for the debt service incurred to complete the seismic retrofit of the Civic Center Complex, Public Safety Building, five Fire Stations, Main Library and Public Works buildings.



PROPRIETARY FUNDS

The funds used to account for a government's business-type activities, activities supported in part by fees or charges.

Enterprise Funds

Account for activities for which a fee is charged to external users for goods and services.

593 Water Pollution Control Plant

Accounts for the operation, maintenance and replacement of the City's Water Pollution Control Plant, lift stations and the sanitary sewer system, which follows operational guidelines dictated by State and Federal regulations.

594 Environmental Services

Accounts for the regulatory activities associated with hazardous materials, recycling (AB 939), storm water runoff and industrial wastewater.

597 Shoreline

Accounts for the operation and maintenance of the marina berthing and recreational areas and related improvements, the golf course complex and the Heron Bay marshland.

598 Storm Water Utility

Accounts for all activities related to street cleaning and storm water runoff as required by State and Federal mandates.

Internal Service Funds

Account for the financing of goods and services provided by one fund, department, or agency to other funds, departments or agencies of the financial reporting entity, or to governments, on a cost reimbursement basis.

687 Building Maintenance

Accounts for the cost of operating and providing maintenance and repair and minor modifications to the various City buildings.

688 Information Technology

Accounts for automated information processing activities, including maintenance, enhancements and the acquisition of new computers, telephone, cable television, telecommunication systems, GIS and Central Services.

689 Self Insurance

Accounts for insurance costs and related charge-backs to various departments; coverage includes protection against claims and losses for public liability, workers' compensation, unemployment insurance and City property.

690 Equipment Maintenance

Accounts for the cost of operations, maintenance and depreciation for the City's automotive and equipment fleet.



SUCCESSOR AGENCY

Accounts for winding down the affairs of the Redevelopment Agency subject to the review and approval of the local Oversight Board and the State of California. The Successor Agency is obligated to prepare a Recognized Obligation Payment Schedule (ROPS) every six months, as long as there are enforceable obligations of the former RDA. The City, as the Successor Agency, can only pay obligations listed on the ROPS.

- 981 Successor Agency - Plaza Area Fund - Accounts for the administration costs, loan, CIP, and annual income transactions, as well as fund and asset transfers for the Plaza Project Area.
- 982 Successor Agency - Joint Project Area Fund - Accounts for the administration costs, loan, CIP, and annual income transactions, as well as fund and asset transfers for the Joint Project Area Fund.
- 984 Successor Agency - West San Leandro/MacArthur Fund - Accounts for the administration costs, loan, CIP, and annual income transactions, as well as fund and asset transfers for the West San Leandro/MacArthur Fund.
- 985 Successor Agency - Low/Mod Housing Fund - Accounts for the administration costs, loan, CIP, and annual income transactions, as well as fund and asset transfers for the Low/Mod Housing Fund.
- 971 Successor Agency - Redevelopment Obligation Retirement Fund - Accounts for repayment to the City for interest on advances and debt service on the tax allocation bonds and certificates of participation supported by the Recognized Obligation Payment Schedules (ROPs).



Activities	Specific services performed in accomplishing program objectives and goals. (See Program)
Adjusted Budget	The current year Adopted Budget plus Council approved budget adjustments, plus encumbrances.
Appropriation	An authorization made by the Council that permits the City to incur obligations and to make expenditures of resources.
Assessed Valuation	An official value established for real property or other property as a basis for levying property taxes.
Assessment District	Not a separate governmental entity, but rather a defined area of land which will be benefited by the acquisition, construction or maintenance of a public improvement.
Audit	A financial audit is a review of the accounting system and financial information to determine how government funds were spent and whether expenditures were in compliance with the City Council's appropriations.
Block Grant	Federal grant allocated according to pre-determined formulas and for use within a pre-approved broad functional area such as the CDBG (Community Development Block Grant).
Bonds	A form of borrowing which reflects a written promise from the City to repay a sum of money on a specific date at a specified interest rate. Bonds are used to finance capital improvement projects such as buildings, streets, and bridges.
Budget	A financial plan for a specific period of time that matches planned revenues and expenditures to various municipal services.
Budget Amendment	Under the City Charter, the Council has the sole responsibility for adopting and amending the budget at any time by resolution with five affirmative votes.
Budget Message	The opening section of the budget which provides the City Council and the public with a general summary of the most important aspects of the budget, changes from previous fiscal years and present recommendations made by the City Manager.
Budget and Fiscal Policies	General and specific guidelines adopted by the Council that govern financial plan preparation and administration.
Business Improvement District	A public-private partnership in which businesses in a defined area pay special taxes, fees, and/or assessments to fund public facility improvements and programs in the area.
California State Controller	The Controller is the Chief Fiscal officer of the state and is elected every four years. The controller is responsible to: account and disburse all state funds; determine the legality and accuracy of claims against the state; pay the state's bills; audit and process all personnel and state payroll transactions; audit various state and local government programs; administer the Unclaimed Property Law; and inform the public of financial transactions of city, county, and district governments.



Capital Expenditure	Any expenditure incurred for acquiring fixed assets such as land, building, machinery, furniture, motor vehicles, and fixed asset improvements. The cost of the fixed asset would include all expenditure up to the point the asset is put into use.
Capital Improvement Program (CIP)	A plan for capital expenditures to provide for the acquisition, expansion, or rehabilitation of an element of the City's physical property to be incurred over a fixed period of time.
Cash Basis	An accounting method that recognizes income and deductions when money is received or paid. The modified-accrual method is the preferred method for government entities.
Certificates of Participation	Form of lease-purchase financing used to construct or acquire capital facilities and equipment.
Cost of Living Adjustment	Adjustment of wages designed to offset changes in the cost of living, usually as measured by the consumer price index.
Debt Limit	Total amount of money that the City government is authorized to borrow to meet its existing legal obligations. The debt limit does not authorize new spending commitments. It allows the City government to finance existing legal obligations made in the past.
Debt Service	Payments of principal and interest on bonds and other debt instruments according to a predetermined schedule.
Debt Service Funds	This fund type is used to account for the payment and accumulation of resources related to general long-term debt principal and interest; debt service payments related to enterprise operations are directly accounted for in those funds.
Department	A major organizational unit of the City that has been assigned overall management responsibility for an operation or a group of related operations within a functional area.
Depreciation	Allocation process of the cost of a capital asset to the periods during which the asset is used.
Division	A unit of organization that reports to a department.
Encumbrance	Obligations in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriations and for which part of the appropriation is reserved.
Enterprise Funds	A proprietary fund used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the legislative body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The rate schedule for these services are established to ensure that revenues are adequate to meet all necessary expenditures.
Expenditure	The outflow of funds paid or to be paid for an asset, goods or services regardless of when the invoice is actually paid. This term applies to all funds. Note: an encumbrance is not an expenditure; an encumbrance reserves funds to be expended. (See Encumbrance)



Fee	The amount charged by the City to provide a specific service, tied directly to the cost of providing such service.
Fiscal Year	The beginning and ending period for recording financial transactions. The City has specified July 1 to June 30 as its fiscal year.
Fixed Assets	Assets of significant value that have a useful life in excess of one year.
Fund	An accounting entity that records all financial transactions for specific activities or government functions. The generic fund types used by the City are: General Fund, Special Revenue, Debt Service, Capital Project, Enterprise, Internal Service, Agency and Special Assessment funds.
Fund Balance	The net effect of assets less liabilities at any given point in time.
General Fund	The primary operating fund of the City, all revenues that are not allocated by law or contractual agreement to a specific fund are accounted for in the General Fund. Except for subvention or grant revenues restricted for specific uses, General Fund resources can be utilized for any legitimate governmental purpose. (See Fund)
Goal	A statement of broad direction, purpose or intent by City Council.
Governmental Funds	Funds generally used to account for tax supported activities. These include general, special revenue, capital project and debt service.
Internal Service Fund	A fund used to account for services provided by one department to other departments on a cost reimbursement basis.
Modified Accrual Basis	Accounting basis in which expenditures are accrued but revenues are accounted for on a cash basis. This accounting technique is a combination of accrual and cash accounting since expenditures are immediately incurred as a liability when they are committed, while revenues are not recorded until they are actually received or are "measurable" and available for expenditure.
Nondepartmental	Designates budgets that provide for performance of work or purchase of goods that cross or transcend departmental lines.
Objective	A statement of specific direction, purpose, or intent based on the needs of the community and the goals established for a specific program.
Operating Budget	The portion of the budget that pertains to daily operations and delivery of basic governmental services. The program budgets in the financial plan form the operating budget.
Ordinance	A law passed by the legislative authority, the City Council, of a local jurisdiction.
Organization	Organized structure of roles and responsibilities functioning to accomplish predetermined objectives.
Organization Chart	A chart reflecting the interrelationships of positions within an organization in terms of authority and responsibilities.



Overhead	Indirect expenses of running an organization not directly associated with a particular item or service, also referred to as Indirect Cost.
Program	An organized, self-contained set of related work activities within a department or division which are directed toward common objectives and represent a well-defined expenditure of City resources.
Program Budget	A budget which allocates money to the functions or activities of a government rather than to specific items of cost or to specific departments.
Proprietary Fund	A fund that accounts for operations that are financed and operated in a manner similar to business enterprises. Such a fund is established as a self-supporting operation with revenues derived primarily from fees, charges, or contracts for services.
Recognized	The time at which an item is officially recorded and measurable, as with a financial transaction.
Reserve	An account used to designate a portion of the fund balance for a specific future use and is therefore not available for general appropriation.
Resolution	A legal order by a government entity.
Revenues	Funds received from various sources and treated as income to the City to be used to finance expenditures. Revenues include such items as taxes, fees, user fees, grants, fines, forfeits, and interest income.
Special Assessment	A tax or levy customarily imposed against only those specific parcels of real estate that will benefit from a proposed public improvement, as opposed to a general tax on the entire community. Because the proposed improvement will enhance the value of the affected homes, only those affected owners must pay this special lien. Common examples of special assessments are lighting and landscaping, sidewalk and sewer assessments, or other special improvements such as parks and recreational facilities.
Unreserved Fund Balance	In a governmental or expendable trust fund, the balance of net financial resources that are available for appropriation.



ABAG	Association of Bay Area Governments
ACCWP	Alameda Countywide Clean Water Program
ACFD	Alameda County Fire Department
ACI	Alameda County Industries
ACRAT	Alameda County Regional Auto Theft Task Force
ACRECC	Alameda County Regional Emergency Communications Center
ACTA	Alameda County Transportation Authority
ADA	Americans with Disabilities Act
ARRA	American Recovery and Reinvestment Act
BART	Bay Area Rapid Transit
BID	Business Improvement District
BLT	Business License Tax
CAD/RMS	Computer Aided Design/Records Management Software
CAFR	Comprehensive Annual Financial Report
Cal-OSHA	California Occupational Safety and Health Administration
CalPERS	California Public Employee Retirement System
CCTV	Closed Circuit Television
CDBG	Community Development Block Grant
CEQA	California Environmental Quality Act
CIP	Capital Improvements Program
CJPRMA	California Joint Powers Risk Management Authority
COLA	Cost of Living Adjustment
COP	Certificate of Participation
COPS	Community Oriented Policing Services
CPI	Consumer Price Index
CRA	California Redevelopment Association
CRL	California Community Redevelopment Law
CSMFO	California Society of Municipal Finance Officers
CUPA	Certified Unified Program Agency
DFSI	Development Fee Street Improvements
DMV	State Department of Motor Vehicles
EBEDA	East Bay Economic Development Alliance
EBMUD	East Bay Municipal Utilities District
EBRCSA	East Bay Radio Communications System Authority
EECBG	Energy Efficiency and Conservation Block Grant
EIR	Environmental Impact Report
ENRA	Exclusive Negotiating Rights Agreement
EOC	Emergency Operations Center
EOPS	Enforceable Obligation Payment Schedule
EPA	Environmental Protection Agency
ERAF	Education Revenue Augmentation Fund
FFY	Federal Fiscal Year
FTE	Full Time Employee
FY	Fiscal Year
FLSA	Fair Labor Standards Act
FMLA	Family Medical Leave Act
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting and Financial Reporting Standards Board
GFOA	Government Finance Officers Association



GHAD	Geological Hazardous Abatement District
GHG	Green House Gas
GIS	Geographic Information System
HOME	Home Investment Partnership Program
HOV	High Occupancy Vehicles
HRIS	Human Resource Information System
HUD	Housing Urban Development
HVAC	Heating, Ventilating and Air Conditioning
IDSC	Interdepartmental Service Fund
IIPP	Injury and Illness Prevention Program
ISF	Internal Service Fund
JAG	Justice Assistance Grant
LAIF	Local Agency Investment Fund
LAWCX	Local Agency Workers' Compensation Excess Joint Powers Authority
LEAP	Learn Excel Achieve Perform
LED	Light Emitting Diode
LEED	Leadership in Energy and Environmental Design
LSTA	Library Services and Technology Act
MADD	Mothers Against Drunk Driving
MCC	Marina Community Center
MTC	Metropolitan Transportation Commission
NPDES	National Pollutant Discharge Elimination System
OPEB	Other Post Employment Benefits
OTS	Office of Traffic Safety
PCI	Pavement Condition Index
PEG	Public Education & Government Fund
PERS	Public Employees Retirement System
PG&E	Pacific Gas & Electric
POA	Police Officer's Association
POST	Peace Officers Standards and Training
PRB	Personnel Relations Board
PUC	Public Utilities Commission
RDA	Redevelopment Agency
RLUIPA	Religious Land Use and Institutionalized Persons Act
ROPS	Recognized Obligation Payment Schedule
SARA	Successor Agency to the Redevelopment Agency
SAVE	Shelter Against Violent Environments
SCBA	Self-Contained Breathing Apparatus
SCC	Senior Community Center
SCS	Sustainable Communities Strategy
SERAF	Supplemental Educational Revenue Augmentation Fund
SIR	Self Insured Retention
SLB	San Leandro Boulevard
SLCEA	San Leandro City Employees' Association
SLFAC	San Leandro Family Aquatics Center
SLMO	San Leandro Management Organization
SLUSD	San Leandro Unified School District
SLZ	San Lorenzo
SRO	School Resource Officer
SWAT	Special Weapons and Tactics
SWRCB	State Water Resources Control Board
TAB	Tax Allocation Bond



TCR	Traffic Congestion Relief
TOD	Transit Oriented Development
TOT	Transient Occupancy Tax
TPA	Third Party Administrator
UPRR	Union Pacific Railroad
UUT	Utility Users Tax
VLF	Vehicle License Fee
VRF	Vehicle Registration Fee
WPCP	Water Pollution Control Plant
YAC	Youth Advisory Commission



