EXPENDITURES • *continued*

Capital Improvement Projects continue to focus on streets, roads, and sidewalk improvements amounting to $5.1 million.

CAPITAL PROJECTS	ADOPTED 2014-15	PROJECTED 2014-15
ADA transition plan	$ 20,660	$ 55,000
Bike & Ped improvements	60,000	60,000
Annual overlay/rehabilitation	1,390,546	1,391,983
Sidewalk repair	455,143	533,762
Street sealing	1,000,000	1,000,000
Sanitary sewer replacement/repair	500,000	500,000
Internal service charges	90,733	90,733
Neighborhood traffic calming	50,000	50,000
Traffic studies and signal equipment	20,000	20,000
WPCP Asphalt replacement	860,000	860,000
Roadway Grant matching funds	0	123,408
Advanced Planning	0	103,000
General Fund transfers	0	350,000
Total Capital Improvement Project Funds	**$ 4,447,082**	**$ 5,137,886**

EXPENDITURES BY FUND	ADOPTED 2014-15	PROJECTED 2014-15
General Fund	$ 82,774,097	$ 86,316,960
Special Revenue Funds	7,286,803	7,391,133
Capital Project Funds	0	350,000
Debt Service Funds	2,482,725	2,482,725
Enterprise Funds	13,975,780	14,318,695
Internal Service Funds	13,494,134	14,051,081
Successor Agency Fund	6,494,197	6,488,183
Total Operating Expenditures	**$ 126,507,736**	**$ 131,398,777**

EXPENDITURES BY TYPE	ADOPTED 2014-15	PROJECTED 2014-15
Salaries and benefits	$ 50,903,606	$ 51,469,728
Services	42,420,321	43,856,641
Supplies	3,223,281	3,248,481
Capital outlay	1,555,502	2,100,275
Internal service charges	14,662,406	15,131,032
Other	12,871,838	14,321,838
Transfers	870,782	1,270,782
Total Expenditures by Type	**$ 126,507,736**	**$ 131,398,777**

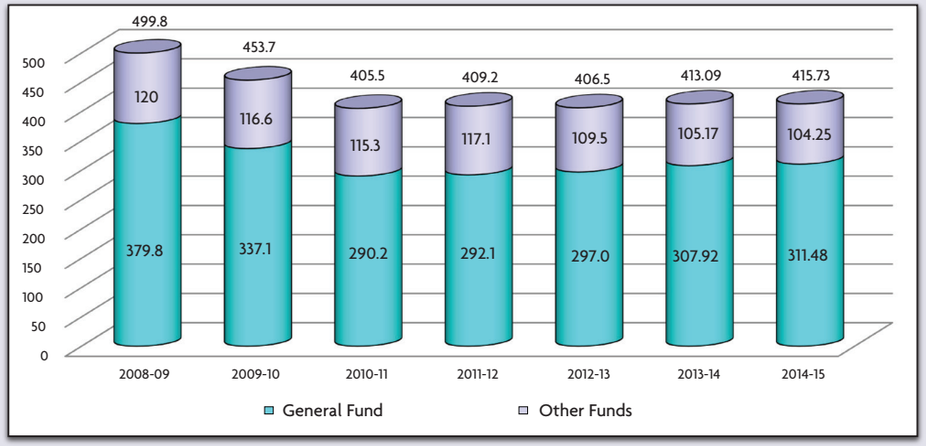
STAFFING

STAFFING BY DEPARTMENT	ADOPTED 2014-15	PROJECTED 2014-15
General Government	35.85	35.85
Finance	15.69	16.19
Police	138.95	138.36
Engineering & Transportation	27.47	27.97
Community Development	21.94	22.44

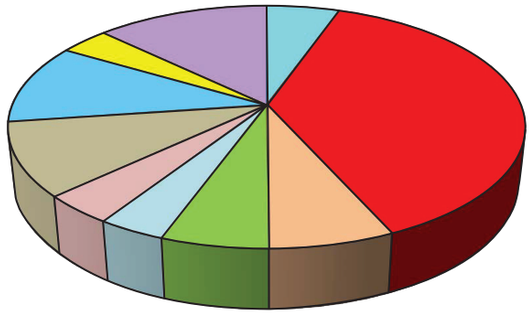
STAFFING BY DEPARTMENT	ADOPTED 2014-15	PROJECTED 2014-15
Public Works	101.41	102.18
Library Services	33.24	34.20
Recreation & Human Services	38.54	38.54
Total Staffing	**413.09**	**415.73**

Historical City Staffing

2008-09
through 2014-15



Expenditures by Department



- **Safety** • $49,692,091 • 38%
- **General Government** • $7,166,523 • 5%
- **Other** • $16,902,758 • 13%
- **Capital** • $4,856,574 • 4%
- **Internal Services** • $14, 051,081 • 11%
- **Enterprise Activities** • $12, 825,913 • 10%
- **Library** • $5,103,990 • 4%
- **Recreation** • $4, 696,644 • 3%
- **Public Works** • $7,431,564 • 6%
- **Community Development/Engineering** • $8,671,638 • 6%

The City of San Leandro's
2014-15 Amended Budget
and Capital Improvement Program
are available on the City's website at

www.sanleandro.org

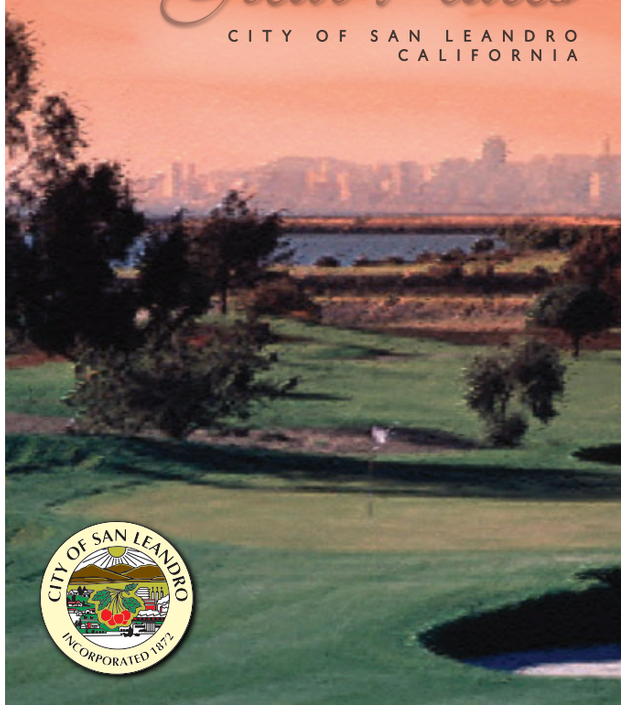
at the Main Library, and at
City Hall • Finance Department
835 East 14th Street
San Leandro, California 94577

Budget in Brief

FISCAL YEAR 2014-15

Creating Great Places

CITY OF SAN LEANDRO
CALIFORNIA



OVERVIEW

On June 3, 2013, the San Leandro City Council adopted the first Biennial Budget for fiscal years 2013-14 and 2014-15. May 19, 2014 the City Council approved amendments to the 2014-15 adopted budget. The amended budget continues to reflect the vision and goals of the City Council, re-established on February 1, 2014, and is the product of a focused and successful effort to meet the challenges of increasing costs while responding to the community's service needs.

The 2014-15 amended budget considered the following:

- *Government Accounting Standards Board pronouncements 67 and 68*
- *Alameda County Fire contract services*
- *Pension changes*
- *CalPERS and OPEB unfunded liabilities*
- *Measure Z quarter cent sales tax expiration*
- *Economic trends*
- *City deferred/one-time expenses*

The five year forecast indicates that the City will be faced with budget challenges in future years, especially with Measure Z quarter cent sales tax revenues ending in March 2018. Planning and strategies continue so informed choices may be made by the Council to strive for a sustainable budget.

CITY COUNCIL GOALS FOR 2014-15

- *Place the City on a firm foundation for long-term fiscal accountability*
- *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 educational community*

REVENUES

Total revenues for 2014-15 are projected to be $131.9 million. Two major reasons for overall revenues increasing relate to sales tax and property tax revenues. Sales tax revenues are projected to increase by 6.7% based on actual consumer spending trends. And, property tax revenues are increasing by 2% due to receipt of residual property tax resulting from RDA dissolution, Prop 13 inflation adjustments and new construction.

The quarter cent sales transaction and use tax passed by San Leandro voters in 2010 (Measure Z) continues to be a critical contributor to maintaining current City services by over $4 million per year.

General Fund revenues are 64% of the total City revenues for the 2014-15 amended budget and are used to provide services such as public safety, libraries, public works, engineering and transportation and general government services.

REVENUE BY FUND	ADOPTED 2014-15	PROJECTED 2014-15
General Fund	$ 81,638,585	$ 84,291,764
Special Revenue Funds	7,810,689	7,711,882
Capital Project Funds	0	350,000
Debt Service Funds	2,959,291	2,939,185
Enterprise Funds	16,580,482	16,662,397
Internal Service Funds	12,861,255	13,468,903
Successor Agency Fund	6,494,197	6,505,844
Total Operating Revenues	**$ 128,344,499**	**$ 131,929,975**
Use of Fund Balance	2,048,154	3,270,416
Total Revenues/Resources	**$ 130,392,653**	**$ 135,200,391**

City of San Leandro current sales tax rate is 9.25% and distributed as follows:

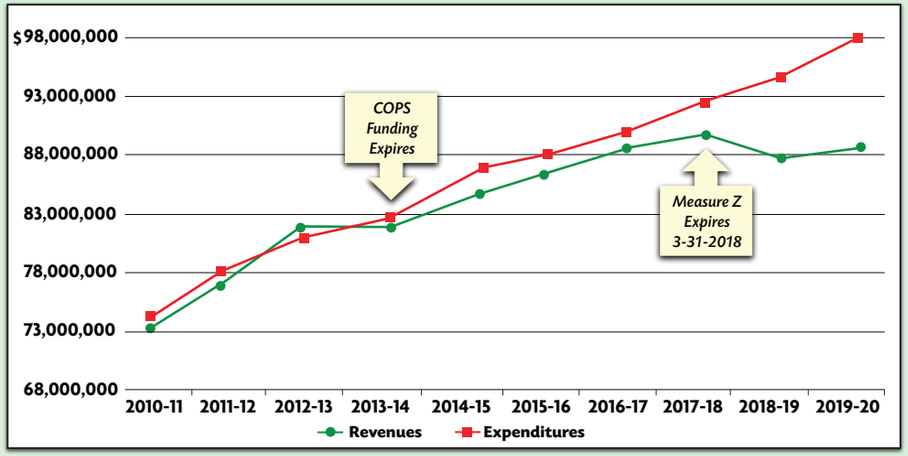
AGENCY	%
State of California	5.50%
State Public Safety Fund (Proposition 172)	.50%
State Public Education Fund (Proposition 30)	.25%
Alameda County	.25%
Alameda County Transportation Improvement Authority	.50%
Alameda County Essential Health Care Services	.50%
Alameda County BART	.50%
City of San Leandro (Includes .25% Triple Flip Reimbursement)	**1.00%**
City of San Leandro Temporary Transaction and Use Tax	**.25%**
Total Sales Tax in San Leandro	**9.25%**

Allocation of a Property Tax Dollar Collected in San Leandro

GENERAL FUND

Forecast for Fiscal Years 2013-14 through 2019-20

(General Fund Forecast is reviewed every six months.)



** Biennial Budget in balance with unused funds.*

EXPENDITURES

Expenditures for the 2014-15 amended budget are projected to increase due to the following reasons:

- *salary and benefit costs*
- *consulting service costs*
- *equipment replacement costs*
- *infrastructure repairs and maintenance*
- *the Community Investment Program*
- *fire service contract*

General Fund expenditures are projected to increase by $3.5 million, or 4.3% in 2014-15 and are associated with the reasons cited above.

Therefore, a multi-year forecast for the General Fund and other key operating funds is a critical budgetary tool. This forecasting model enables the City Council to act strategically and understand the long-term impact of its decisions. The General Fund forecast reflects the value of Measure Z funds scheduled to sunset March 2018.

Expenditures by Department

DEPARTMENT	ADOPTED 2014-15	PROJECTED 2014-15
General Government	$ 4,544,921	$ 4,741,735
Finance	2,423,635	2,424,788
Police	28,676,461	29,180,045
Fire	20,579,419	20,512,046
Community Development	5,267,141	5,843,192
Engineering and Transportation	2,781,852	2,828,447
Public Works	7,318,320	7,431,564
Recreation and Human Services	4,575,022	4,696,644
Library	5,016,241	5,103,990
Non-Departmental	2,694,102	4,302,364
Other Agencies	6,494,197	6,488,183
Enterprise Activities	12,482,998	12,825,913
Internal Services	13,494,134	14,051,081
Capital Improvements	4,447,082	4,856,574
Debt Service	4,841,429	4,841,429
Transfers to Other Funds	870,782	1,270,782
Total Department Expenditures	**$ 126,507,736**	**$ 131,398,777**