

REPORT

**To the Honorable Mayor and City Council
From the City Manager**

June 22, 2009

SUBJECT

Fiscal Year 2008/2009 Appropriation Revisions

RECOMMENDATION

Approve by resolution, appropriation and transfer of certain funds for specified purposes to conform the budgeted amounts to actual expenditures approved for transactions, which have occurred during Fiscal Year 2008/2009.

BACKGROUND

Council takes many actions throughout the year that change or modify the budget approved at the beginning of each fiscal year. Moreover, grants and other revenues may be received that were not anticipated when the budget was prepared. Appropriations need to be established so that staff may spend these grants and revenues. Staff presents appropriation changes to Council for approval as appropriate, generally twice a year. The following table summarizes recommended changes in appropriations for revenue, transfers and expenditures by fund. A detailed explanation of these revisions is provided in Attachments 2 (revenue changes) and 3 (expenditure and transfer changes).

Summary of Recommended Budget Changes by Fund Type

	<u>Revenues</u> \$	<u>Expenditures</u> \$	<u>Net Change in Fund Balance</u> \$
General Fund	42,000	136,800	(94,800)
Special Revenue Funds	665,139	665,139	-0-
Capital Projects Fund	-0-	5,000,000	(5,000,000)
Internal Service Funds	50,500	59,900	(9,400)
Total Revisions	757,639	5,861,839	(5,104,200)

ALTERNATIVES

Should the Council elect not to approve all or any of these recommended adjustments, the consequences will vary depending upon the circumstances surrounding each specific item. For example, if Council has previously approved an item in concept then an expenditure or commitment may have already been made and the program or project budget will then be over-expended. If the recommended adjustment concerns a grant then staff will be unable to utilize the grant. In other situations, staff will need to forego the underlying action.

FISCAL IMPACT

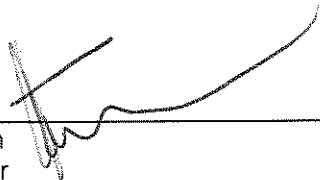
Some of these revisions are necessary to transfer or formally appropriate funds to implement many projects and issues that the Council has previously approved. Sufficient resources are available within the unreserved fund balance in the respective funds or will be made available through grants or increased revenues that will be received this fiscal year to support these recommended appropriations.



Toni Saldou
Accounting Technician



Brian Ponty
Director of Finance



Peter Ingram
City Manager

ATTACHMENTS

1. Resolution
2. Changes in Revenues
3. Changes in Expenditures and Transfers

RELATED DOCUMENTS IN CITY CLERK'S OFFICE

None

RESOLUTION NO. _____

RESOLUTION APPROPRIATING AND TRANSFERRING CERTAIN FUNDS FOR SPECIFIED PURPOSES DURING FY 2008/09

WHEREAS, during the course of a fiscal year, the City Council may take actions that change or modify the City's existing and approved budgets; and

WHEREAS, grants and revenue are received during the course of the fiscal year which were not anticipated when the City's budgets were first approved; and

WHEREAS, appropriations need to be established in order for staff to utilize grants and revenues received; and

WHEREAS, generally, twice a year staff will present appropriation changes to the City Council for approval; and

WHEREAS, staff has presented written documentation, which is attached hereto as Attachments "two" and "three" which sets forth in particularity the changes in revenues and the changes in expenditures; and

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF REDWOOD CITY AS FOLLOWS:

1. The following stated amounts, as set forth in full in Attachments "two" and "three" which are attached hereto and made a part hereof, are hereby appropriated and transferred for specific purposes to conform the budgeted amounts to actual expenditures approved for transactions, which have occurred during fiscal year 2008/2009:

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SUMMARY OF RECOMMENDED BUDGET CHANGES BY FUND

	<u>Revenues</u> \$	<u>Expenditures</u> \$	<u>Net Change in Fund Balance</u> \$
General Fund	42,000	136,800	(94,800)
Special Revenue Funds	665,139	665,139	-0-
Capital Projects Funds	-0-	5,000,000	(5,000,000)
Internal Service Funds	50,500	59,900	(9,400)
Total Revisions	757,639	5,861,839	(5,104,200)

This Council does hereby establish as the appropriation revisions for Fiscal Year 2008/2009.

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2008/09
Changes in Revenues

GENERAL FUND			
2-1	City Manager Department	To record budget for grant received from San Francisco Foundation to support the Green at Home program (professional services and translation costs).	\$18,000
2-2	City Manager Department	To record budget for grant received from Stanford University for environmental initiatives.	\$1,000
2-3	Parks, Recreation and Community Services Department	To record reimbursement from Sing Tao Newspaper for Police Services at the Sing Tao Asian Street Fair.	\$23,000
		TOTAL GENERAL FUND	\$42,000
SPECIAL REVENUE FUNDS			
2-4	Community Development Department – Engineering Division	To record budget for revenue received for the State Prop 42/AB 292B transportation fund.	\$665,139
		TOTAL SPECIAL REVENUE FUNDS	\$665,139
INTERNAL SERVICE FUNDS			
2-5	Finance Department- Information Technology Division	To record budget for the revenue for additional information technology services provided by the IT division of Finance.	\$50,500
		TOTAL INTERNAL SERVICE FUND	\$50,500
		TOTAL REVENUE CHANGES	\$757,639

ATTACHMENT 2

2008/09
Changes in Revenues**GENERAL FUND**

2-1	City Manager Department	To record budget for grant received from San Francisco Foundation to support the Green at Home program (professional services and translation costs).	\$18,000
2-2	City Manager Department	To record budget for grant received from Stanford University for environmental initiatives.	\$1,000
2-3	Parks, Recreation and Community Services Department	To record reimbursement from Sing Tao Newspaper for Police Services at the Sing Tao Asian Street Fair.	\$23,000
		TOTAL GENERAL FUND	\$42,000

SPECIAL REVENUE FUNDS

2-4	Community Development Department – Engineering Division	To record budget for revenue received for the State Prop 42/AB 292B transportation fund.	\$665,139
		TOTAL SPECIAL REVENUE FUNDS	\$665,139

INTERNAL SERVICE FUNDS

2-5	Finance Department- Information Technology Division	To record budget for the revenue for additional information technology services provided by the IT division of Finance.	\$50,500
		TOTAL INTERNAL SERVICE FUND	\$50,500

		TOTAL REVENUE CHANGES	\$757,639
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2008-09
Changes in Expenditures and Transfers**GENERAL FUND**

3-1	City Manager Department	To record budget for grant received from San Francisco Foundation to support the Green at Home program (professional services and translation costs).	\$18,000
3-2	City Manager Department	To record budget for grant received from Stanford University for environmental initiatives.	\$1,000
3-3	Community Development Department – Engineering Division	To record transfer of appropriation of \$200,000 from the projected salary savings to current planning for legal services.	\$(200,000) \$200,000
3-4	City Clerk Department	To record an appropriation for the costs of additional election services provided by the San Mateo County Office of Elections in connection with the 2008 Special Election for Measures W and V.	\$88,500
3-5	City Clerk Department	To appropriate expenditures for the cost of legally mandated election 2009 advertising/public disclosure costs.	\$6,300
3-6	Parks, Recreation and Community Services Department	To appropriate expenditures for Police Officer Services for the Downtown Event (Sing Tao Asian Street Fair).	\$23,000
		TOTAL GENERAL FUND	\$136,800

SPECIAL REVENUE FUNDS

3-7	Community Development Department – Engineering Division	To record unbudgeted Prop 42/AB 292B transportation fund revenue received.	\$665,139
		TOTAL SPECIAL REVENUE FUNDS	\$665,139

CAPITAL PROJECTS FUNDS

3-8	Community Development Department – Engineering Division	To record an appropriation to repair or replace the cracked underground fuel tank for the Emergency Generator at the Police Facility that also services the City's EOC. Proposed new capital project using CIP contingency funds.	\$75,000 \$(75,000)
3-9	City Manager Department	To appropriate expenditures for Cemex property purchase from unappropriated fund balance.	\$5,000,000
		TOTAL CAPITAL PROJECTS FUNDS	\$5,000,000

2008-09
Changes in Expenditures and Transfers**INTERNAL SERVICES FUNDS**

3-10	Finance Department – Information Technology Division	To appropriate expenditures for additional information technology services provided by the IT division of Finance.	\$50,500
3-11	City Clerk Department	Increase in expenditure appropriation for casual coverage required for mail delivery/warehouses stock clerk services while regular delivery driver/stock clerk was out on FMLA and disability leave.	\$7,400
3-12	City Clerk Department	Increase in expenditure appropriation for cleaning of warehouse to remove years of dust and grime and rodent droppings.	\$2,000
		TOTAL INTERNAL SERVICES FUNDS	\$59,900
		TOTAL EXPENDITURE CHANGES	\$5,861,839