



COUNCIL REPORT

DATE: June 25, 2024
CATEGORY: Consent
DEPT.: Finance and Administrative Services
TITLE: **Fiscal Year 2023-24 Acceptance and Appropriation of Donations and Transfer of Reserves**

RECOMMENDATION

1. Accept and appropriate a donation in the amount of \$20,000 from Friends of the Mountain View Library to support the Mountain View Public Library's programs and collections. (Five votes required)
2. Accept and appropriate a donation in the amount of \$500 from the Kiwanis Club of Los Altos to support the Mountain View Police Department's Dreams and Futures Summer Program. (Five votes required)
3. Amend the Fiscal Year 2023-24 Adopted Budget to appropriate and transfer \$3.0 million from the Open Space Acquisition Reserve to the Strategic Property Acquisition Reserve. (Five votes required)

BACKGROUND

Donations

Council Policy K-20, Gifts or Payments to the City Policy, does not clarify staff's authority to appropriate funds provided as a gift or donation to the City. Therefore, staff is seeking Council authorization to accept and appropriate the donations detailed in this report. Staff will be proposing to include authorization to the Finance and Administrative Services Director to increase the revenue budget and expenditure appropriations for gifts or donations in the dollar amounts authorized in Council Policy A-10, Authorization to Execute City Contracts and Agreements, in the Adopted Budget resolution going to the City Council at the June 25, 2024 City Council meeting.

Reserve Transfer

The Open Space Acquisition Reserve (OSAR) has been established for the purpose of acquiring open space to meet the needs of the City. The Strategic Property Acquisition Reserve (SPAR) has

been established for the purpose of setting aside specific funds for the City to use for the acquisition of strategic property(ies).

At the February 27, 2024 City Council meeting, Council approved funding the OSAR with \$3.0 million from General Operating Fund resources. At the June 11, 2024 City Council meeting, during the Public Hearing on the Fiscal Year 2024-25 Recommended Budget, Council provided superseding direction, to transfer the \$3.0 million that was originally contributed to OSAR to the SPAR instead.

ANALYSIS

Donations

The City has received the following donations, and staff seeks Council authorization to accept and appropriate the funds as detailed below.

\$20,000 Donation from Friends of the Mountain View Library

The Friends of the Mountain View Library is a nonprofit organization that raises money to help support the Mountain View Public Library's programs and collections. Throughout the year, the Friends provide donations in the form of a check to the Library so that staff can purchase supplies for public programs and books, DVDs, and eBooks for the Friends collection. On May 15, 2024, the Friends of the Mountain View Library made a \$20,000 donation to the Library.

\$500 Donation from the Kiwanis Club of Los Altos

Every summer, the Mountain View Police Department leads the Dreams and Futures Program (Dreams and Futures) that helps youth in the community reach their potential as they prepare for their futures as leaders in the community. Dreams and Futures receives various grants and donations to help fund the four-week program. Generally, in the first two weeks of the program, a group of upper elementary students attend; then, in the second two weeks of the program, a group of middle school students attend. The students that participate in the program are identified as underserved youth and are referred by teachers to the program. In the program, they listen to various talks, including, for example:

- Safe social media use;
- Leadership; and
- Conflict resolution.

These talks are interspersed with experiences such as weekly field trips and pool days, and all participants are provided breakfast, lunch, and snacks each day. The Kiwanis Club of Los Altos made a donation of \$500 for Dreams and Futures, which will be used to support the program.

Reserve Transfer

The OSAR was originally projected to end Fiscal Year 2023-24 with approximately \$6.5 million but will now end the fiscal year with approximately \$3.5 million if the recommended action included in this report is approved. The SPAR was originally projected to end Fiscal Year 2023-24 with approximately \$17.6 million but will now end the fiscal year with approximately \$20.6 million if the recommended action included in this report is approved.

FISCAL IMPACT

Donations

There is no net fiscal impact. The funds will be restricted for the purpose in which they were donated. Acceptance and appropriation of the donation from Friends of the Mountain View Library will provide \$20,000 in funding for Library programs and collections. Acceptance and appropriation of the donation from the Kiwanis Club of Los Altos will provide \$500 in funding for Dreams and Futures. Approval will result in appropriations of \$20,000 and \$500 in the General Operating Fund in the Library and Police Department operating budgets, respectively, in both revenues and expenditures. Because these appropriations are a result of donations, they will be rolled over into the next fiscal year if they are not fully spent by June 30, 2024.

Reserve Transfer

The fiscal impact associated with the \$3.0 million transfer from the Open Space Acquisition Reserve to the Strategic Property Acquisition Reserve is that the Open Space Acquisition Reserve will have \$3.0 million less available in reserves and the SPAR will have \$3.0 million more available in reserves.

ALTERNATIVES

1. Decline to accept or appropriate the donations and return the funds to the donor.
2. Do not approve the transfer of \$3.0 million from the Open Space Acquisition Reserve to the Strategic Property Acquisition Reserve.
3. Provide other direction.

PUBLIC NOTICING—Agenda posting.

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