



City of San Leandro

Meeting Date: February 6, 2017

Staff Report

File Number: 17-032 **Agenda Section:** CONSENT CALENDAR

Agenda Number: 8.G.

TO: City Council

FROM: Chris Zapata
City Manager

BY: David Baum
Finance Director

FINANCE REVIEW: David Baum
Finance Director

TITLE: Staff Report for a Resolution Approving a Budget Amendment to the City's Fiscal Year 2016-17 General Fund, Special Revenue Funds, Enterprise Funds, Internal Service Funds, Capital Projects Funds and Agency Funds Budget

SUMMARY AND RECOMMENDATION

Staff recommends that the City Council review and approve the 2016-17 Budget Amendments.

BACKGROUND

The City Council approves annual budgets based on the best revenue and expenditure information available several months prior to the actual adoption of budget appropriations. As a result, budget adjustments are periodically necessary for changes that arise and require additional budget appropriations or re-appropriations between budget line items. The City Council originally adopted the 2016-17 Budget on June 6, 2016 and has made various adjustments since that date.

DISCUSSION

Attachments 1 and 2 include a summary and detail of budget adjustments that were made to departmental and fund appropriations over the first six months of 2016-17 and require formal Council approval per Adopted Budget Policies. Additionally, staff identified opportunities to address some priority projects within the current fiscal year, rather than waiting for appropriations in the 2017-18 Budget. Those projects include funding the consultant costs for a Broadband Strategy Update and Fiber Optic Master Plan, supplemental sidewalk cleaning for Downtown San Leandro, and resurfacing and renovating [upgrading](#) the Marina Dog Park.

Summaries include information regarding Funding Sources, Revenue and Expenditure

Adjustments, and Net Changes in Fund Balance. Detail reports include the same information, but also provide complete descriptions regarding the purpose of the adjustments.

FISCAL IMPACT

The ending fund balance for the General Fund in 2016-17 is projected to decrease by \$380,000. This is due to an overall increase of \$596,419 in General Fund appropriations, of which is partially offset by expected reimbursements of \$216,419 from various organizations. Should additional appropriation adjustments become necessary, they will be brought to Council for approval throughout the fiscal year as needed.

The projected ending fund balance for the General Fund in 2016-17 is not expected to change as a result of the increase in appropriation of \$296,419. This is due to reimbursements the City expects to receive from various organizations for the same total amount of \$296,419. Should additional appropriation adjustments become necessary, they will be brought to Council for approval throughout the fiscal year as needed.

CONCLUSION

Staff recommends that the City Council review and approve the 2016-17 Budget Amendments.

Attachments to Resolution

- Attachment 1 - Summary Budget Adjustments 2016-17
- Attachment 2 - Detailed Budget Adjustments 2016-17

PREPARED BY: David Baum, Finance Director



City of San Leandro

Meeting Date: February 6, 2017

Resolution - Council

File Number: 17-033 **Agenda Section:** CONSENT CALENDAR

Agenda Number:

TO: City Council

FROM: Chris Zapata
City Manager

BY: David Baum
Finance Director

FINANCE REVIEW: David Baum
Finance Director

TITLE: RESOLUTION Approving Amendments to the City of San Leandro Budget for
Fiscal Year 2016-17

WHEREAS, the City Council approves annual budgets based on the best revenue and expenditure information available at the time budgets are prepared; and

WHEREAS, budget adjustments are periodically necessary for changes that arise and require additional budget appropriations or re-appropriations between budget line items; and

WHEREAS, the City Council originally adopted the 2016-17 Budget on June 6, 2016 and has made various adjustments since that date; and

NOW, THEREFORE, the City Council of the City of San Leandro does RESOLVE as follows:

That the 2016-17 Budget is hereby amended as shown on that certain document entitled Staff Report for a Resolution Approving a Budget Amendment to the City's Fiscal Year 2016-17 General Fund, Special Revenue Funds, Enterprise Funds, Internal Service Funds, Capital Projects Funds, and Agency Funds Budget, copies of which are attached hereto and incorporated herein by reference.

Funding Source	Revenue Adjustments	Expenditure Adjustments	Net Change to Fund Balance
General Fund	216,419	(596,419)	(380,000)
Park Development Fee Fund	-	(20,197)	(20,197)
CDBG Fund	-	(261,470)	(261,470)
Capital Improvement Projects Fund	300,000	(300,000)	-
Information Technology Fund	60,000	(60,000)	-
TOTAL	\$ 576,419	\$ (1,238,086)	\$ (661,667)

GENERAL FUND

Revenue Budget Adjustments:

Library - SLPL Foundation Reimbursement for Furniture Purchase	\$ 150,000
Library - SLIA Casa Peralta Rental Income	18,000
Public Works - ACI Performance Review Reimbursement	48,275
Community Development - Reimbursement for Chinook Book	144
Total Increase in Revenues	\$ 216,419

Expenditure Budget Adjustments:

Engineering - Marina Dog Park Upgrade (Transfer Out)	\$ (300,000)
Library - Purchase of Furniture	(150,000)
Library - Program Costs for History Museum and Casa Peralta	(18,000)
Information Technology - Fiber Optic Master Plan (Transfer Out)	(60,000)
Public Works - ACI Performance Review	(48,275)
Community Development - Downtown Sidewalk Cleaning	(20,000)
Community Development - Purchase of Chinook Book	(144)
Total Increase in Expenditures	\$ (596,419)

Total Change in Projected Ending Fund Balance	\$ (380,000)
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PARK DEVELOPMENT FEE FUND

Expenditure Budget Adjustments:

Recreation - Washington Manor Park - Tai-Chi Pad	\$ (20,197)
Total Increase in Expenditures	\$ (20,197)

Total Change in Projected Ending Fund Balance	\$ (20,197)
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CDBG FUND

Expenditure Budget Adjustments:

Carryover Community Development - ADA Transition Plan 2015-16	\$ (116,983)
Carryover Community Development - Alameda Childcare Center	(100,000)
Carryover Community Development - CDBG Administration	(9,144)
Carryover Community Development - Single Family Rehabilitation	(35,343)
Total Increase in Expenditures	\$ (261,470)

Total Change in Projected Ending Fund Balance	\$ (261,470)
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CAPITAL IMPROVEMENT PROJECTS FUND

Revenue Budget Adjustments:

Engineering - Marina Dog Park Upgrade (Transfer In)	\$ 300,000
Total Increase in Revenues	\$ 300,000

Expenditure Budget Adjustments:

Engineering - Marina Dog Park Upgrade	\$ (300,000)
Total Increase in Expenditures	\$ (300,000)

Total Change in Projected Ending Fund Balance	\$ -
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INFORMATION TECHNOLOGY FUND

Revenue Budget Adjustments:

Information Technology - Fiber Optic Master Plan (Transfer In)	\$ 60,000
Total Increase in Revenues	\$ 60,000

Expenditure Budget Adjustments:

Information Technology - Fiber Optic Master Plan	\$ (60,000)
Total Increase in Expenditures	\$ (60,000)

Total Change in Projected Ending Fund Balance	\$ -
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TOTAL NET BUDGET ADJUSTMENTS FOR ALL FUNDS	\$ (661,667)
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