



# City of San Leandro

Meeting Date: February 5, 2018

## Staff Report

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**File Number:** 18-047

**Agenda Section:** ACTION ITEMS

**Agenda Number:** 10.B.

**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 2017-18 General Fund, Special Revenue Funds, Enterprise Funds, Internal Service Funds, Capital Projects Funds, and Agency Funds Budget

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### SUMMARY AND RECOMMENDATION

Staff recommends that the City Council review and approve the 2017-18 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 2017-18 Budget on June 5, 2017 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 2017-18 and require formal Council approval per Adopted Budget Policies. Summary Reports 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.

More significant budget adjustments will be considered as part of the FY 2018-19 budget adoption process. Staff anticipates bringing options and analysis for City Council consideration of the upcoming budget in the coming months.

**FISCAL IMPACT**

The projected ending fund balance for the General Fund in 2017-18 did not change as a result of departmental and fund appropriations over the first six months of the fiscal year. New General Fund revenues of \$59,810, mainly from donations and reimbursements, funded the increase of new General Fund expenditures of \$59,810. Should additional 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 2017-18 Budget Amendments.

**PREPARED BY:** David Baum, Director, Finance



# City of San Leandro

Meeting Date: February 5, 2018

## Resolution - Council

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**File Number:** 18-048

**Agenda Section:** ACTION ITEMS

**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 2017-18

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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 2017-18 Budget on June 5, 2017 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 2017-18 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 2017-18 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.

**Attachment 1 - Summary Budget Adjustments FY 2017-18  
CITY OF SAN LEANDRO**

<b>Funding Source</b>	<b>Revenue Adjustments</b>	<b>Expenditure Adjustments</b>	<b>Net Change to Fund Balance</b>
General Fund	59,810	(59,810)	-
Special Grants Fund	9,775	(9,775)	-
Capital Improvement Projects Fund	-	(20,000)	(20,000)
Environmental Services Fund	-	(85,565)	(85,565)
Information Technology Fund	1,654	(1,654)	-
<b>TOTAL</b>	<b>\$ 71,239</b>	<b>\$ (176,804)</b>	<b>\$ (105,565)</b>

**Attachment 2 - Detailed Budget Adjustments FY 2017-18  
CITY OF SAN LEANDRO**

**GENERAL FUND**

Revenue Budget Adjustments:

Community Development - Collection of Administration Fees for State Fees and Taxes	\$ 29,080
Library - SLIA Casa Peralta Rental Income	\$ 18,000
Recreation - Donations for Special Events and Activities	10,230
Police - Donation to Purchase Gift Cards	2,500
<b>Total Increase in Revenues</b>	<b>\$ 59,810</b>

Expenditure Budget Adjustments:

Community Development - Building Division Training	\$ (29,080)
Library - Program Costs for History Museum and Casa Peralta	(18,000)
Recreation - Facility Chairs and Racks	(6,730)
Recreation - Conservation Program Transportation and Supplies	(3,500)
Police - Purchase of Gift Cards for Sponsored Community Events	(2,500)
<b>Total Increase in Expenditures</b>	<b>\$ (59,810)</b>

<b>Total Change in Projected Ending Fund Balance</b>	<b>\$ -</b>
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**SPECIAL GRANTS FUND**

Revenue Budget Adjustments:

Engineering - StopWaste Grant from Alameda County Waste Management Authority	\$ 5,000
Library - Grant from Alameda County	4,775
<b>Total Increase in Revenues</b>	<b>\$ 9,775</b>

Expenditure Budget Adjustments:

Engineering - 3rd Party Bay-Friendly Landscaping Rater	\$ (5,000)
Library - First 5 Alameda County Library Grant	(4,775)
<b>Total Increase in Expenditures</b>	<b>\$ (9,775)</b>

<b>Total Change in Projected Ending Fund Balance</b>	<b>\$ -</b>
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**CAPITAL IMPROVEMENT PROJECTS FUND**

Expenditure Budget Adjustments:

Engineering - Consulting Services for Sale of 2139 Laura Ave	\$ (20,000)
<b>Total Increase in Expenditures</b>	<b>\$ (20,000)</b>

<b>Total Change in Projected Ending Fund Balance</b>	<b>\$ (20,000)</b>
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**ENVIRONMENTAL SERVICES FUND**

Expenditure Budget Adjustments:

Public Works - PacBell/ATT HW Enforcement Training	\$ (43,468)
Public Works - Shell/Phillips 66 UST Enforcement	\$ (42,097)
<b>Total Increase in Expenditures</b>	<b>\$ (85,565)</b>

<b>Total Change in Projected Ending Fund Balance</b>	<b>\$ (85,565)</b>
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**INFORMATION TECHNOLOGY FUND**

Revenue Budget Adjustments:

Information Technology - Reimbursement from AT&T	1,654
<b>Total Increase in Revenues</b>	<b>\$ 1,654</b>

Expenditure Budget Adjustments:

Information Technology - Increase to Telephone/Computer Services Account	\$ (1,654)
<b>Total Increase in Expenditures</b>	<b>\$ (1,654)</b>

<b>Total Change in Projected Ending Fund Balance</b>	<b>\$ -</b>
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<b>TOTAL NET BUDGET ADJUSTMENTS FOR ALL FUNDS</b>	<b>\$ (105,565)</b>
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