



# City of San Leandro

Meeting Date: February 19, 2019

## Staff Report

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**File Number:** 19-096

**Agenda Section:** CONSENT CALENDAR

**Agenda Number:** 8.I.

**TO:** City Council

**FROM:** Jeff Kay  
City Manager

**BY:** David Baum  
Finance Director

**FINANCE REVIEW:** David Baum  
Finance Director

**TITLE:** Staff Report for a Resolution of the City of San Leandro City Council to Approve a Budget Amendment to the City's Fiscal Year 2018-19 General Fund, Special Revenue Funds, and Enterprise Funds

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### SUMMARY AND RECOMMENDATION

Staff recommends that the City Council review and approve the 2018-19 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 2018-19 Budget on June 4, 2018 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 seven months of 2018-19 and require formal Council approval per Adopted Budget Policies. 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. The most significant adjustment is from the Water Pollution Control Plant for \$277,982 for maintenance of pump lift stations. The lift stations are required to move sewage from lower to higher ground. Maintenance of the sanitary collection system reduces the risk of sanitary sewer over flows, back-ups and user complaints.

## **FISCAL IMPACT**

The ending fund balance for the General Fund in 2018-19 is projected to remain the same based on revenues and expenditure adjustments submitted. The Water Pollution Control Plant Enterprise Fund ending fund balance is projected to decrease by \$277,982 due to an increase in appropriations. 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 2018-19 Budget Amendments.

## **Attachments to Resolution**

- Attachment 1 - Summary Budget Adjustments 2018-19
- Attachment 2 - Detailed Budget Adjustments 2018-19

**PREPARED BY: DAVID BAUM, FINANCE DIRECTOR**



# City of San Leandro

Meeting Date: February 19, 2019

## Resolution - Council

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**File Number:** 19-097 **Agenda Section:** CONSENT CALENDAR

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**TO:** City Council

**FROM:** Jeff Kay  
City Manager

**BY:** David Baum  
Finance Director

**FINANCE REVIEW:** David Baum  
Finance Director

**TITLE:** RESOLUTION of the City of San Leandro City Council to Approve Amendments to the City of San Leandro Budget for Fiscal Year 2018-19

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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 2018-19 Budget on June 4, 2018 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 2018-19 Budget is hereby amended as shown on that certain document titled Staff Report for a Resolution Approving a Budget Amendment to the City's Fiscal Year 2018-19 General Fund, Special Revenue Funds, and Enterprise Funds, copies of which are attached hereto and incorporated herein by reference.

<b>Funding Source</b>	<b>Revenue Adjustments</b>	<b>Expenditure Adjustments</b>	<b>Net Change to Fund Balance</b>
General Fund	66,462	(66,462)	-
Grants Fund	26,425	(26,425)	-
CDBG Fund	-	(21,058)	(21,058)
Environmental Services Fund	180	(180)	-
Water Pollution Control Plant Enterprise Fund	-	(277,982)	(277,982)
<b>TOTAL</b>	<b>\$ 93,067</b>	<b>\$ (392,107)</b>	<b>\$ (299,040)</b>

**GENERAL FUND**

Revenue Budget Adjustments:

Community Development - State Reimb AB1186 CASP Training	\$ 25,462
Library - Donation from Friends of the Library	23,000
Library - Rental Payments from San Leandro Improvement Association	<u>18,000</u>
<b>Total Increase in Revenues</b>	<b>\$ 66,462</b>

Expenditure Budget Adjustments:

Community Development - Required Staff Training	\$ (25,462)
Library - Support Library Programs and Services	(23,000)
Library - Provide Support to the San Leandro History Museum	<u>(18,000)</u>
<b>Total Increase in Expenditures</b>	<b>\$ (66,462)</b>

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

Revenue Budget Adjustments:

Library - State of California	\$ 18,000
Library - First 5 of Alameda County	<u>8,425</u>
<b>Total Increase in Revenues</b>	<b>\$ 26,425</b>

Expenditure Budget Adjustments:

Library - Support for Project Literacy Services	\$ (18,000)
Library - Support for Early Literacy Programs	<u>(8,425)</u>
<b>Total Increase in Expenditures</b>	<b>\$ (26,425)</b>

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

Expenditure Budget Adjustments:

Community Development - HUD CDBG Allocation Adjustment	\$ (21,058)
<b>Total Increase in Expenditures</b>	<b>\$ (21,058)</b>

<b>Total Change in Projected Ending Fund Balance</b>	<b>\$ (21,058)</b>
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**ENVIRONMENTAL SERVICES FUND**

Revenue Budget Adjustments:

Public Works - Alameda County Court Settlement	\$ 180
<b>Total Increase in Revenues</b>	<b>\$ 180</b>

Expenditure Budget Adjustments:

Public Works - Hazardous Waste Training	\$ (180)
<b>Total Increase in Expenditures</b>	<b>\$ (180)</b>

<b>Total Change in Projected Ending Fund Balance</b>	<b>\$ -</b>
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**WATER POLLUTION CONTROL PLANT ENTERPRISE FUND**

Expenditure Budget Adjustments:

Public Works - Appropriation for WPCP Lift Station Replacement Renewal	\$ (277,982)
<b>Total Increase in Expenditures</b>	<b>\$ (277,982)</b>

<b>Total Change in Projected Ending Fund Balance</b>	<b>\$ (277,982)</b>
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<b>TOTAL NET BUDGET ADJUSTMENTS FOR ALL FUNDS</b>	<b>\$ (299,040)</b>
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