

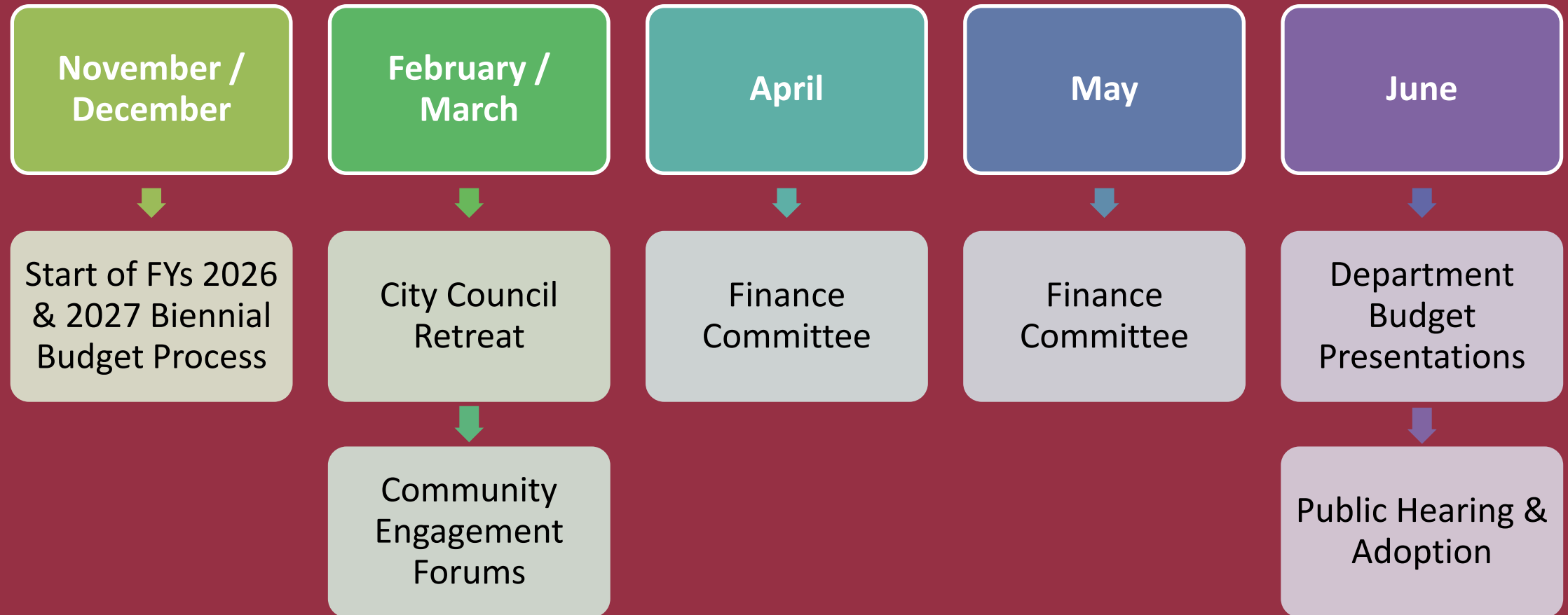


City of San Leandro

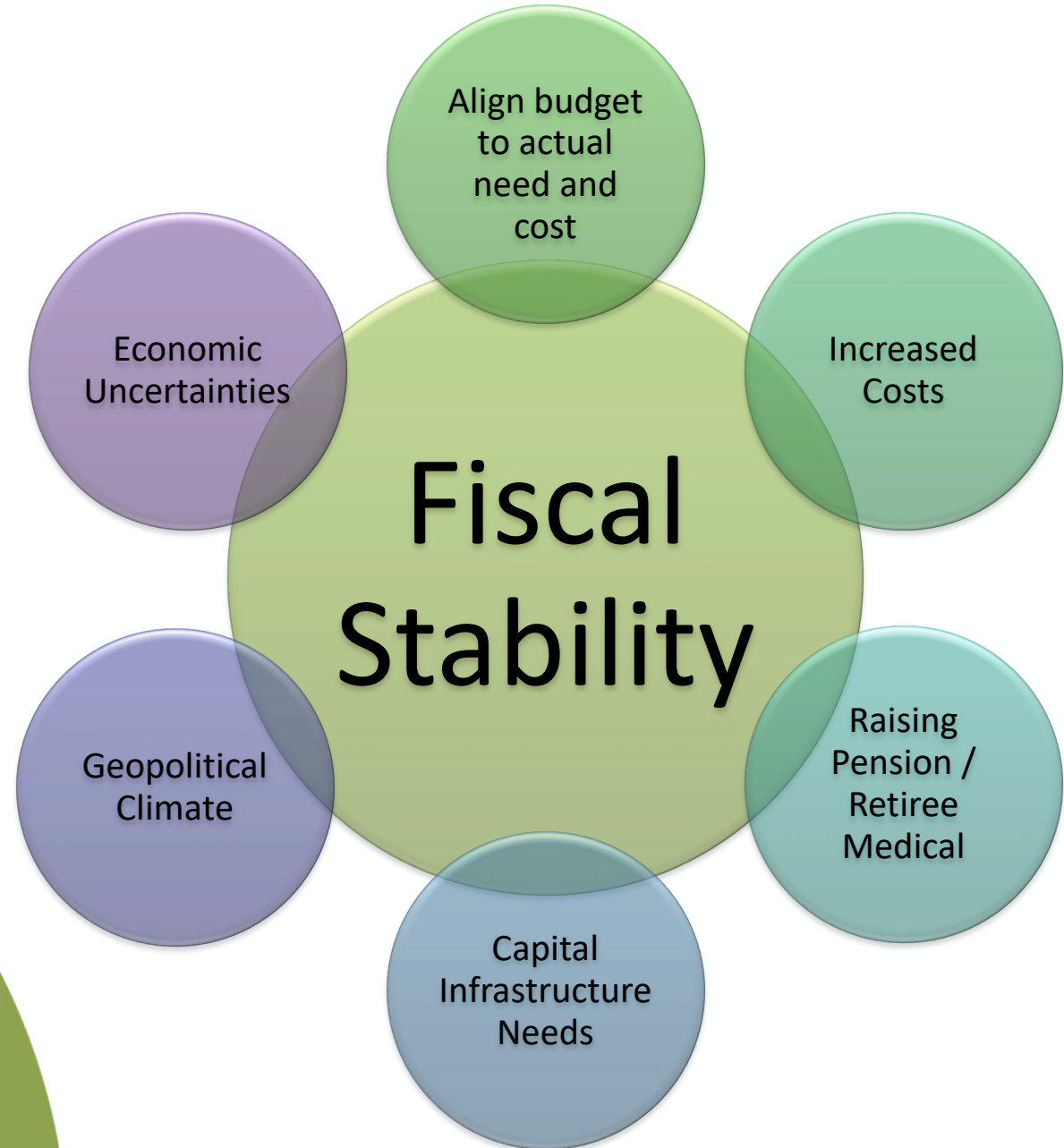
**Public Hearing & Adoption
FYs 2025-26 & 2026-27
Proposed Biennial Budget**

City Council – June 16, 2025

Background



Key Driving Factors Impacting FYs 26 & 27 Biennial Budget



Citywide Budget – All Funds

(\$ in millions)

	A	B	C	D	E
1		FY 2025-26		FY 2026-27	
2		Revenue	Expenditures	Revenue	Expenditures
3	General Fund	\$149.9	\$156.1	\$154.4	\$160.8
4	Special Revenue Funds	\$18.6	\$20.0	\$17.6	\$23.4
5	Internal Service Funds	\$28.3	\$32.2	\$23.7	\$27.4
6	Enterprise Funds	\$31.1	\$51.3	\$32.9	\$42.1
7	Capital Fund	\$5.3	\$5.9	\$4.9	\$4.9
8	Debt Fund	\$3.2	\$3.6	\$3.2	\$3.2
9	Other Funds	\$3.4	\$3.7	\$3.4	\$3.3
10	Total - All Funds	\$239.9	\$272.9	\$240.1	\$265.1

**All Funds = Operating and Capital funds*

General Fund 5-Year Forecast

(\$ in thousands)

	A	B	C	D	E	F
		FY 2024-25 Adjusted Budget	FY 2025-26 Proposed	FY 2026-27 Proposed	FY 2027-28 Projected	FY 2028-29 Projected
1 Fund Balance by Category						
2 Beginning Fund Balance		\$75,454	\$54,732	\$48,609	\$42,251	\$36,539
3						
4 Revenue		\$143,404	\$149,938	\$154,448	\$157,490	\$160,442
5 Expenditures		\$158,236	\$149,085	\$155,931	\$158,181	\$163,360
6 Transfers		\$5,890	\$6,976	\$4,875	\$5,021	\$5,172
7						
8 Use of Fund Balance		(\$20,722)	(\$6,123)	(\$6,358)	(\$5,712)	(\$8,090)
9						
10 Ending Fund Balance		\$54,732	\$48,609	\$42,251	\$36,539	\$28,449
11						
12 Fund Balance by Category						
13 Non-spendable/Committed/Assigned		(\$13,055)	(\$13,055)	(\$13,055)	(\$13,055)	(\$13,055)
14						
15 Unassigned		\$41,677	\$35,554	\$29,196	\$23,484	\$15,394
16 Compensated Absences		(\$708)	(\$708)	(\$708)	(\$708)	(\$708)
17 Major Emergencies		(\$5,000)	(\$5,000)	(\$5,000)	(\$5,000)	(\$5,000)
18 Available Economic Uncertainties		\$35,968	\$29,845	\$23,487	\$17,775	\$9,685
19						
20 % of Expenditures for Economic Uncertainties		22.7%	20.0%	15.1%	11.2%	5.9%

Upcoming Highlights



Opening of Memorial
Park



Police Hiring Efforts



Rent Registry



Alternative Response
Unit



Expended Recreation
Programming



Launch new ERP



SLFAC Re-Opening

Annual Gann Appropriation Limit

- Prop 4 (November 1979) established an annual appropriation limit (Gann Limit)
- Restricts amount of taxes that can be appropriated annually
- Adjusted annually based on population and inflation (personal income growth)
- City's FY 2025-26 Gann Limit is \$341,146,079
 - FY 2025-26 appropriation limit totals \$126,825,964, which is \$214,320,115 below the new appropriation limit

Discussion & Questions



Conduct a Public Hearing

Adopt the Proposed
FYs 2025-26 and 2026-27
Biennial Budget