

**City of San Leandro**  
**General Fund and All Other Funds**  
**Biennial Budget**  
**2017-18 and 2018-19**



**City Council Work Session**  
**April 10, 2017**

# Overview

- 2017 City Council goals
- Biennial budget calendar
- Federal funding
- General Fund
- City biennial budget – All funds
- Special Revenue funds
- Enterprise funds
- Internal Service funds
- Successor Agency funds

# City Council 2017 Goals

- Place San Leandro on a firm foundation for long-term fiscal sustainability
- Advance projects and programs promoting sustainable economic development, including transforming San Leandro into a center for innovation
- Provide quality public safety service and grow our partnership with the community to keep San Leandro safe
- Maintain and enhance San Leandro's infrastructure
- Support and implement programs, activities and strengthen communication that enhances the quality of life and wellness, celebrates the arts and diversity and promotes civic pride
- Maintain and support a strong positive relationship between the City, schools and the educational community

# Biennial Budget Calendar 2017-18 and 2018-19

- ☒ January 28, 2017 City Council Winter Planning Session
- ☒ January 30, 2017 City Council Work Session: CIP
- ☒ February 27, 2017 City Council Work Session: CIP ranking
- ☐ April 10, 2017 City Council Budget Work Session: All Funds
- ☐ May 1, 2017 City Council – Proposed Taxes & Master Fee Schedule
- ☐ May 9, 2017 Budget Binders to be Delivered to City Council
- ☐ May 15, 2017 City Council – Proposed Biennial Budget Presentation
- ☐ June 5, 2017 City Council – Public Hearing and Adoption of Proposed Biennial Budget

# Federal Funding

• Community Development Block Grant (CDBG)	\$650,000
• Home Investment Partnership Program (HOME)	156,000
• Federal grant funding:	
• COPS SRO Grant	\$40,000
• Washington/Monterey traffic signal	90,000
• Fiber conduit for Broadband network	983,000
• San Leandro Blvd/Williams rehab	20,000
• School traffic safety	47,000
• JAG grant	28,000
• Accessible pedestrian signals	38,000
• Bancroft/Sybil signal improvements	<u>2,000</u>
Total federal grant funding	<u>1,248,000</u>
Total Federal Funding	<u><u>\$2,054,000</u></u>

# General Fund

- Budget considerations
  - Unfunded liabilities
  - Service level demands
  - CalPERS rate change impact
  - Labor agreement implementation
  - Minimum wage implementation
  - Community and social services programs financial support
  - Fire contract services and equipment
- Revenue measures OO, PP, NN impact
- Increased Fire CalPERS and OPEB costs
- Maintain reserve levels
- Community Care Initiative
- PULL program
- Capital Improvement Program

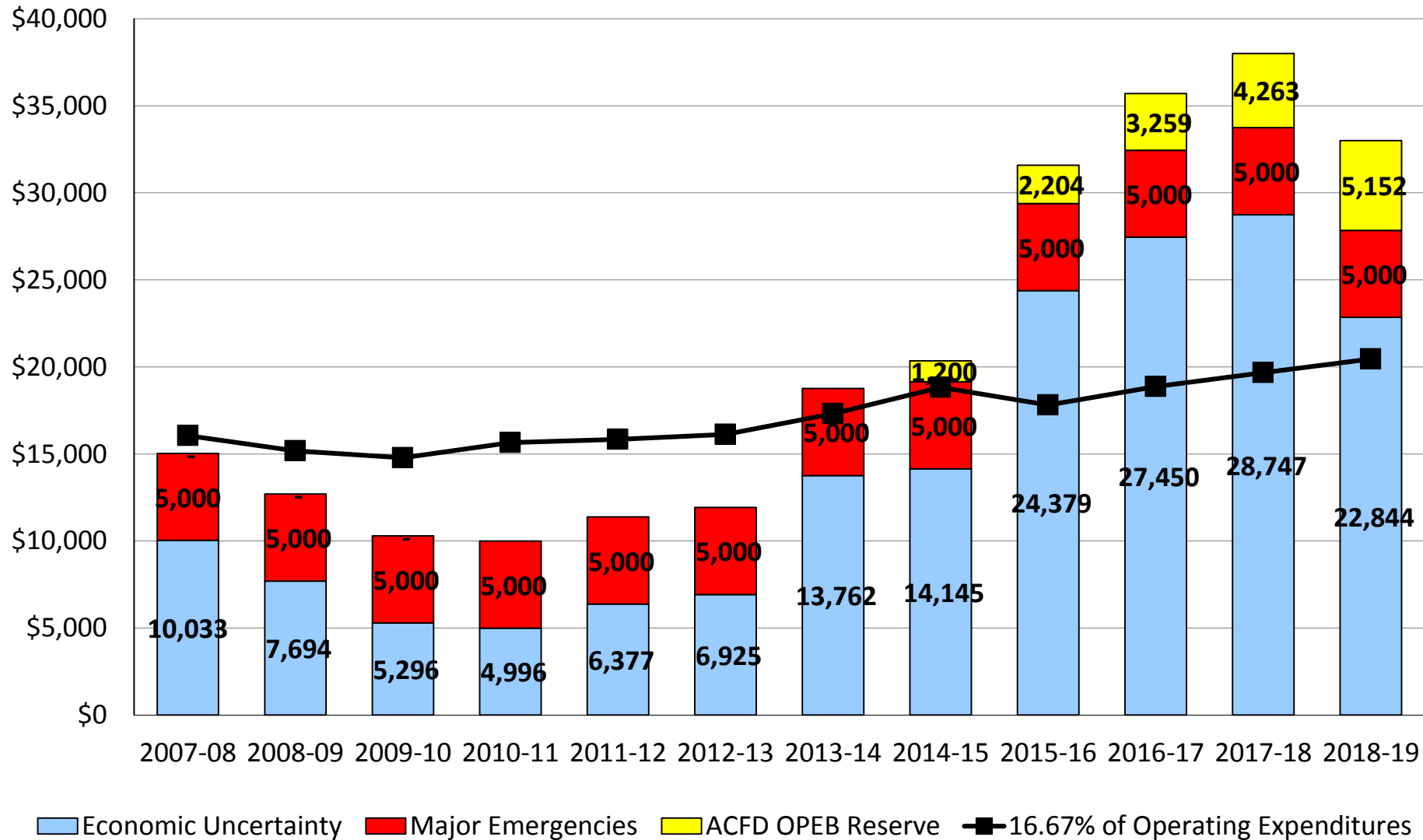
# General Fund Budget Summary

## 2017-18 through 2018-19

(Dollars in Thousands)

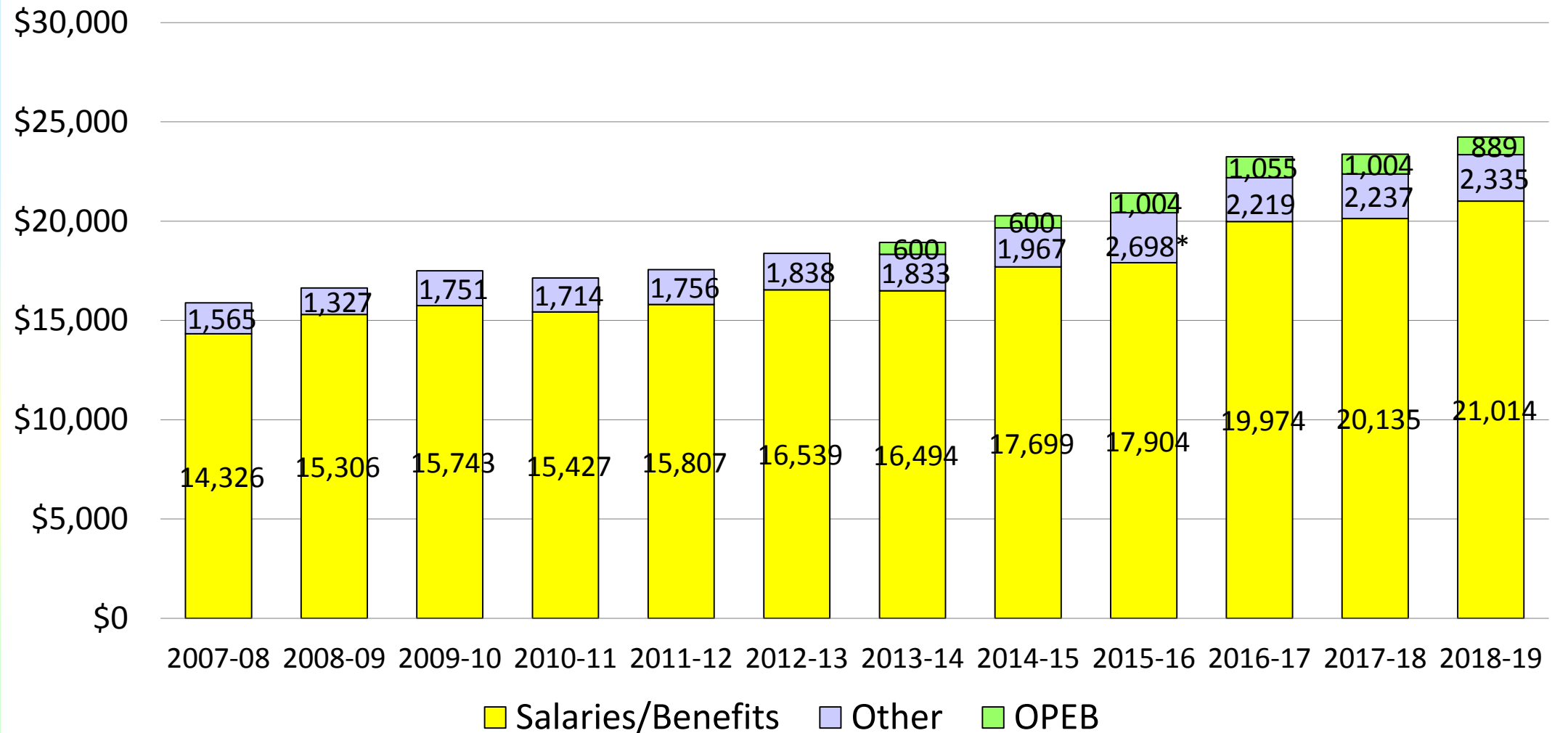
	2015-16	2016-17	2017-18	2018-19
	Actual	Projected	Proposed	Proposed
Total Operating Revenues	106,350	103,552	109,026	111,700
Use of Assigned Fund Balance	-	6,360	5,415	425
<b>Total Revenues/Resources</b>	106,350	109,912	114,441	112,125
Total Operating Expenditures	88,528	97,063	103,254	110,713
Transfers Out	5,627	9,763	9,890	7,315
<b>Total Expenditures</b>	94,155	106,826	113,144	118,028
<b>Net Revenue/(Expenditure)</b>	<b>\$ 12,195</b>	<b>\$ 3,086</b>	<b>\$ 1,297</b>	<b>\$ (5,903)</b>

## City of San Leandro - General Fund Reserves (Dollars in Thousands)





# Alameda County Fire Department Estimated Contract Service Costs (Dollars in Thousands)



\* Includes \$526k fire engine purchase

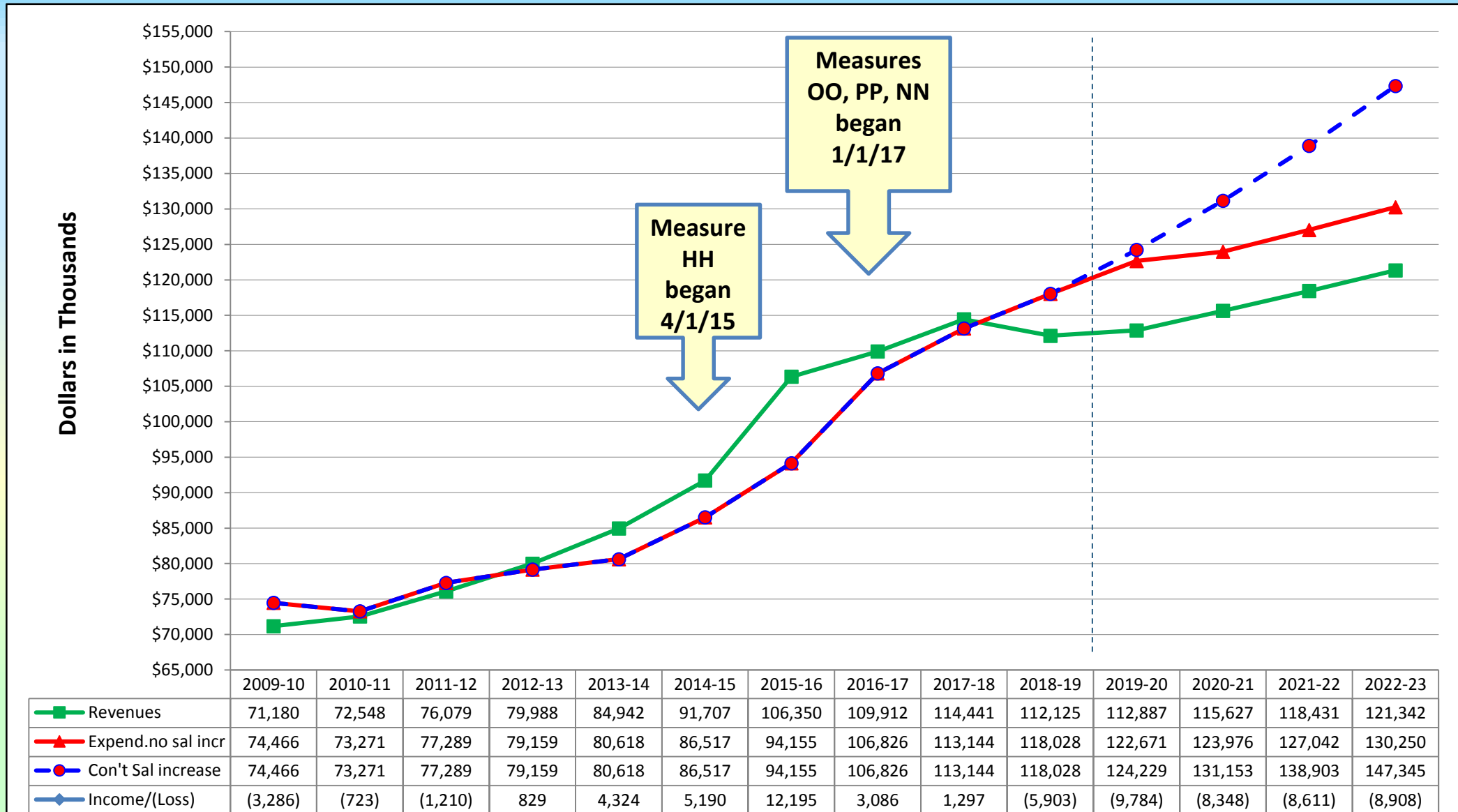
## Net Post Employment Liabilities

	<u>Description</u>	<u>% of ARC</u>	<u>Annual Required Contribution (ARC)</u>	<u>Overall</u>
1	Miscellaneous unfunded CalPERS	100%	\$7.0M	\$72.3M
2	Safety unfunded CalPERS	100%	6.0M	64.0M
3	Miscellaneous/Safety unfunded OPEB	828%	0.96M	15.6M
4	Fire department unfunded OPEB	47%	2.14M	23.97M
	Total	137%	\$16.1M	\$175.9M

Funded ratio is approximately 74%

# General Fund

## Actuals and Forecast Revenues & Expenditures

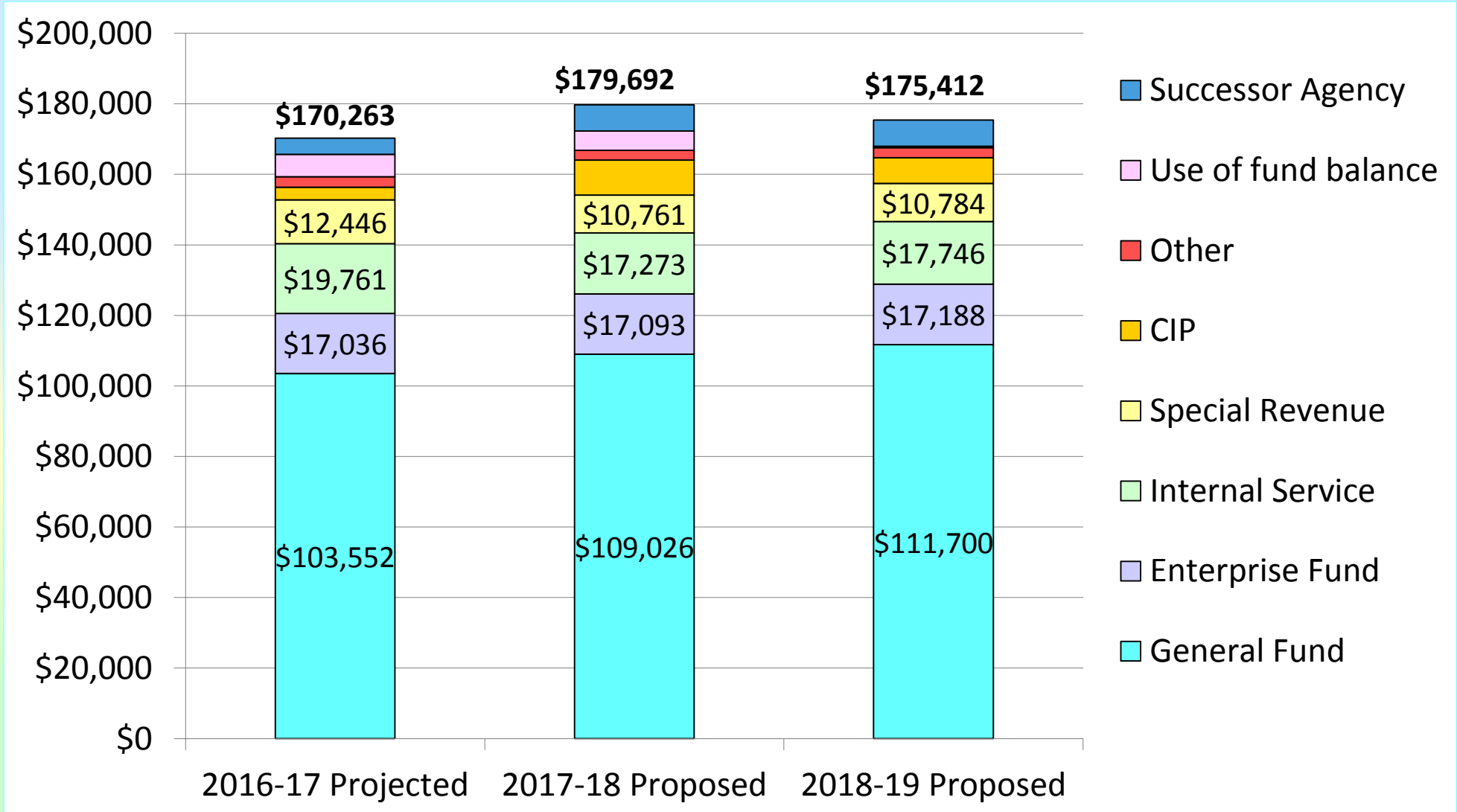


# **2017-18 and 2018-19 Proposed Budget All Funds**

# 2017-18 and 2018-19

## Proposed Revenues by Fund

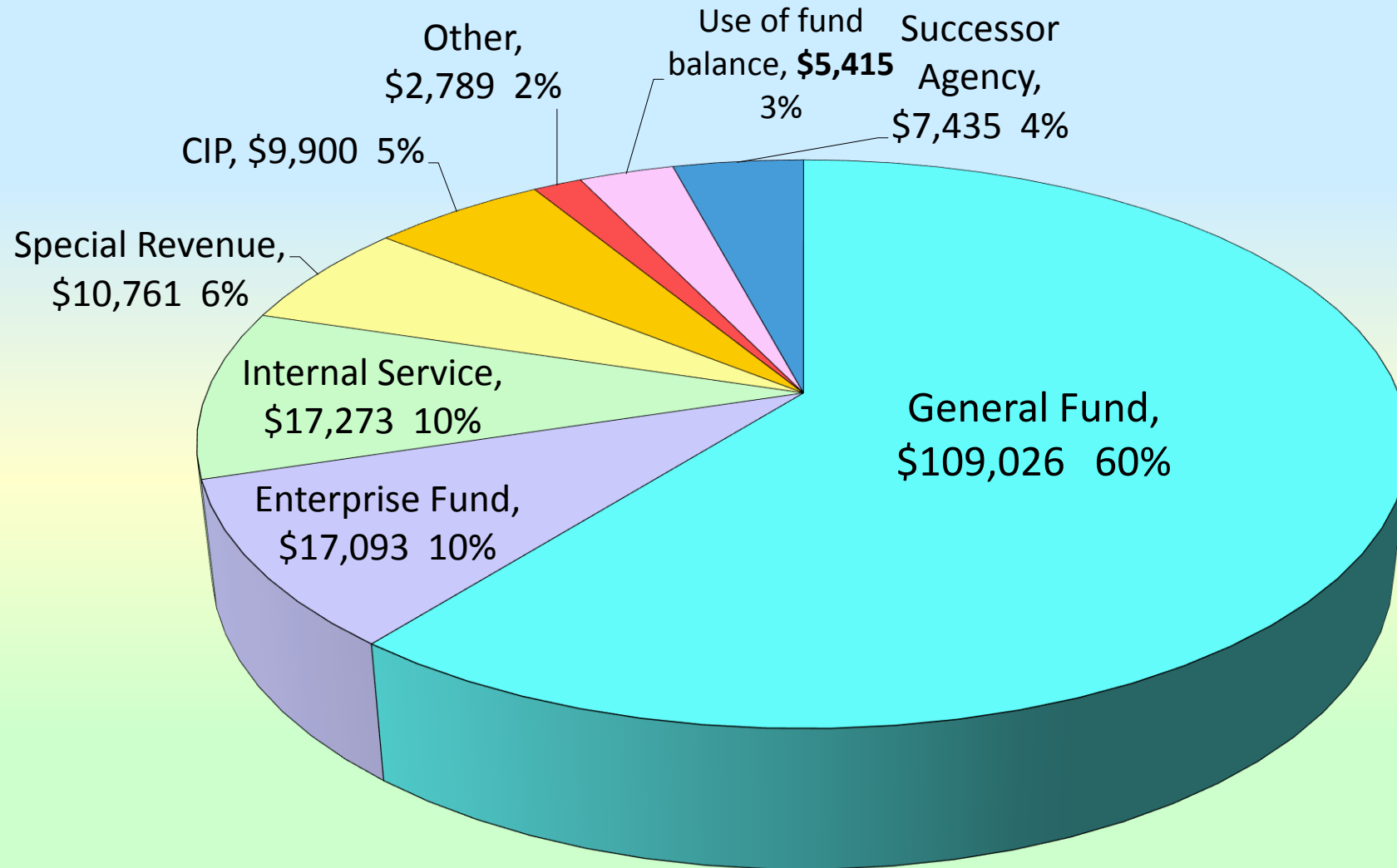
(Dollars in Thousands)



# 2017-18 Proposed Revenues by Fund

## \$179,692

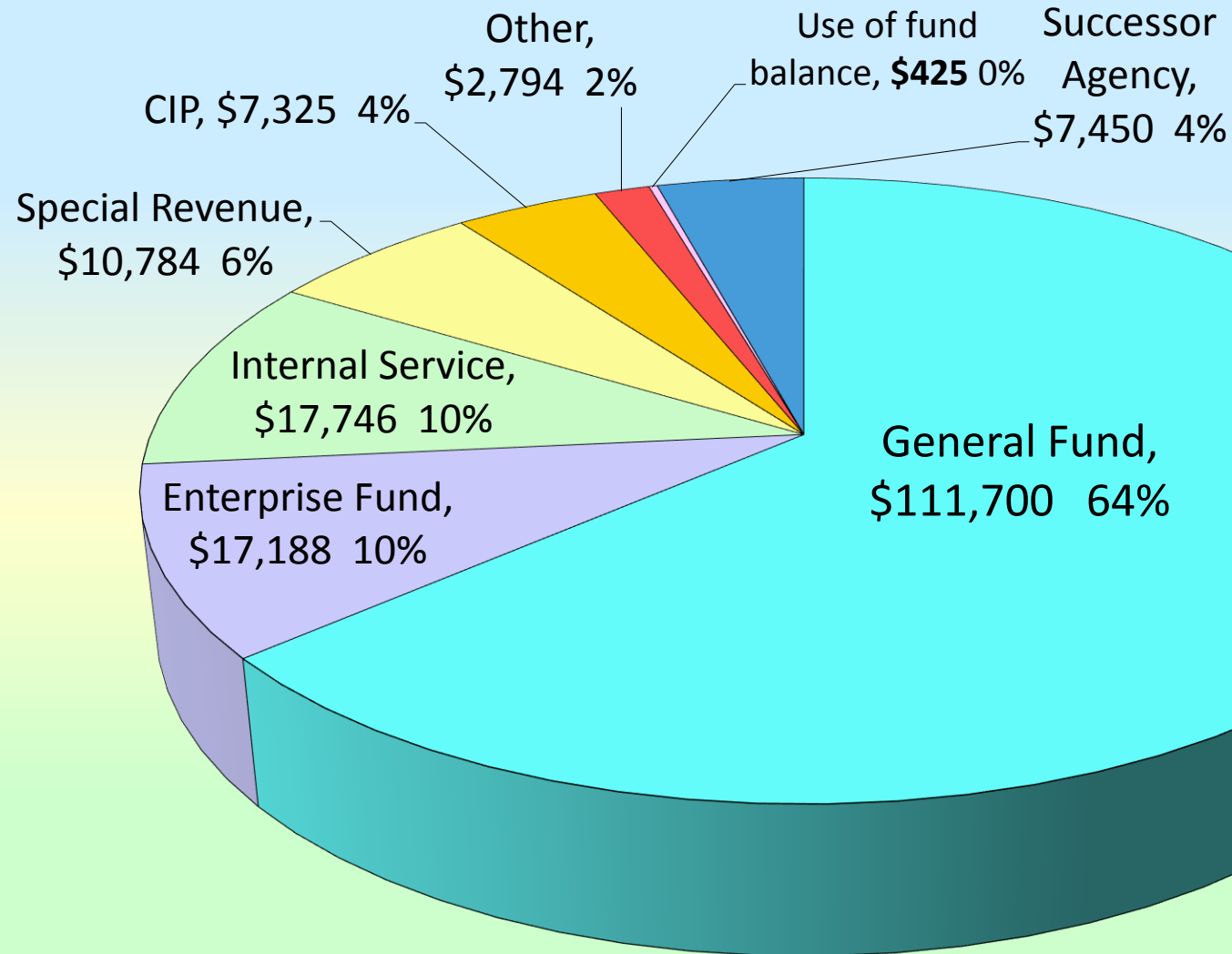
(Dollars in Thousands)



# 2018-19 Proposed Revenues by Fund

## \$175,412

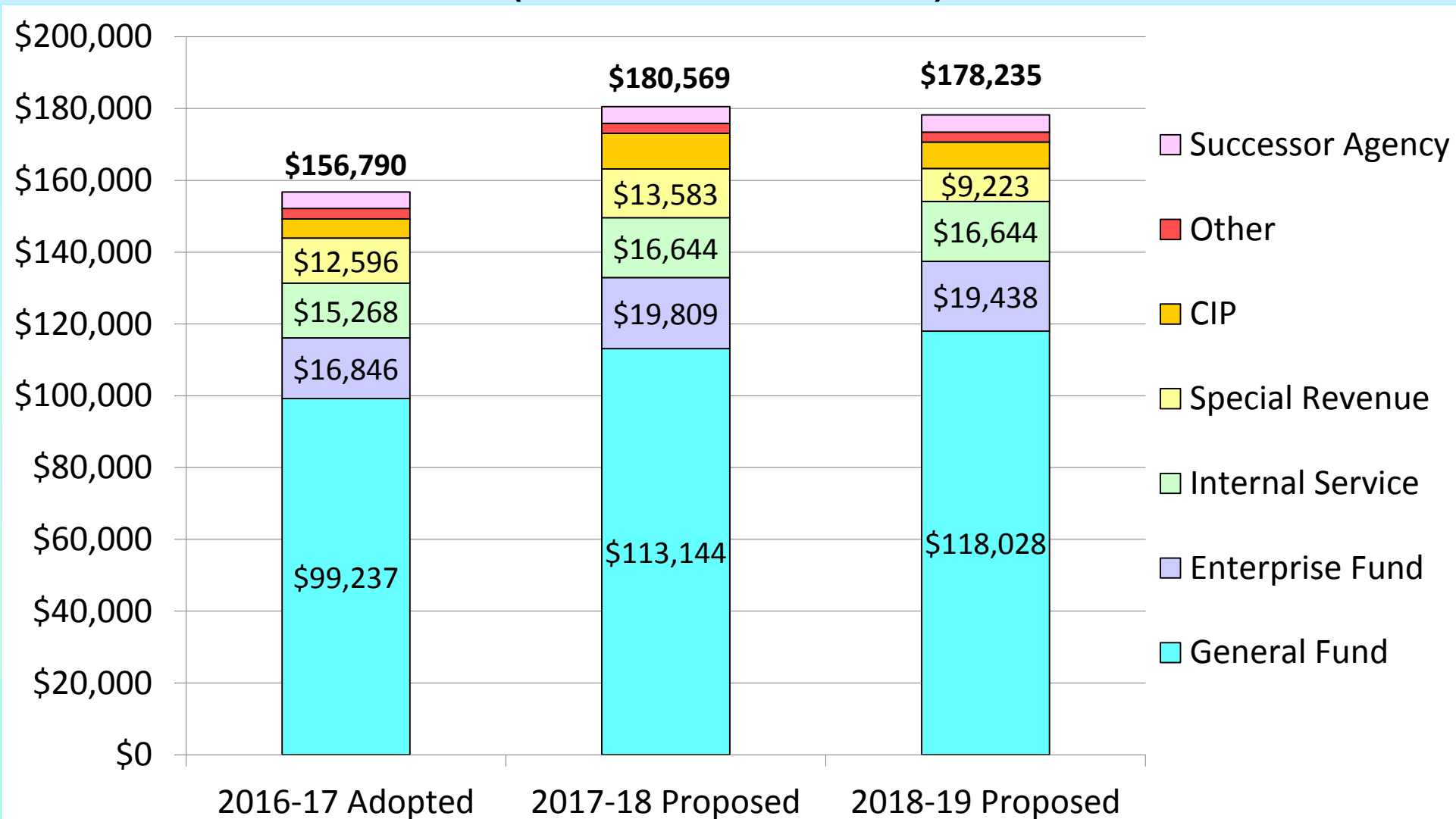
(Dollars in Thousands)



# 2017-18 and 2018-19

## Proposed Expenditures by Fund

(Dollars in Thousands)

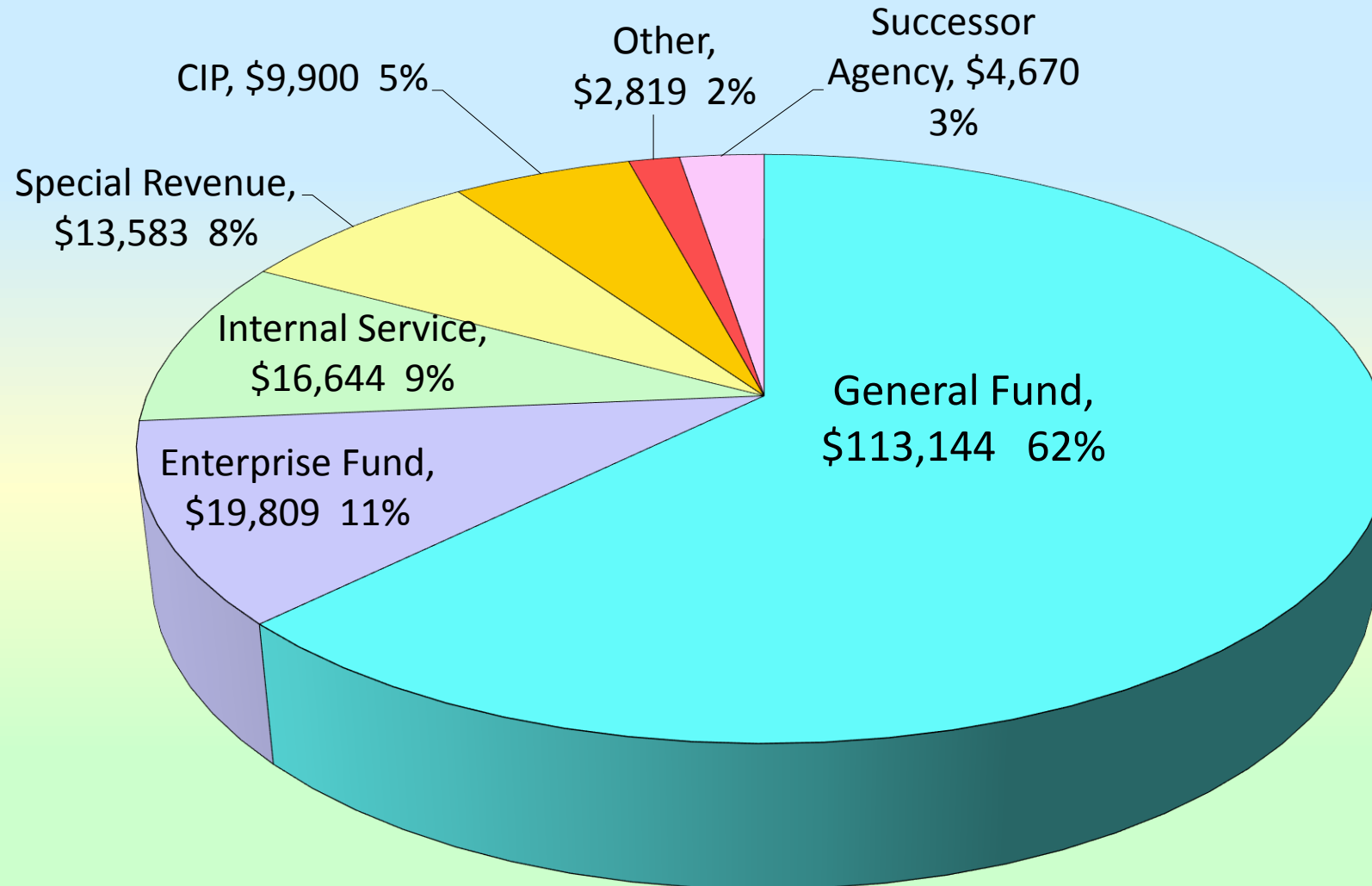




# 2017-18 Proposed Expenditures by Fund

**\$180,569**

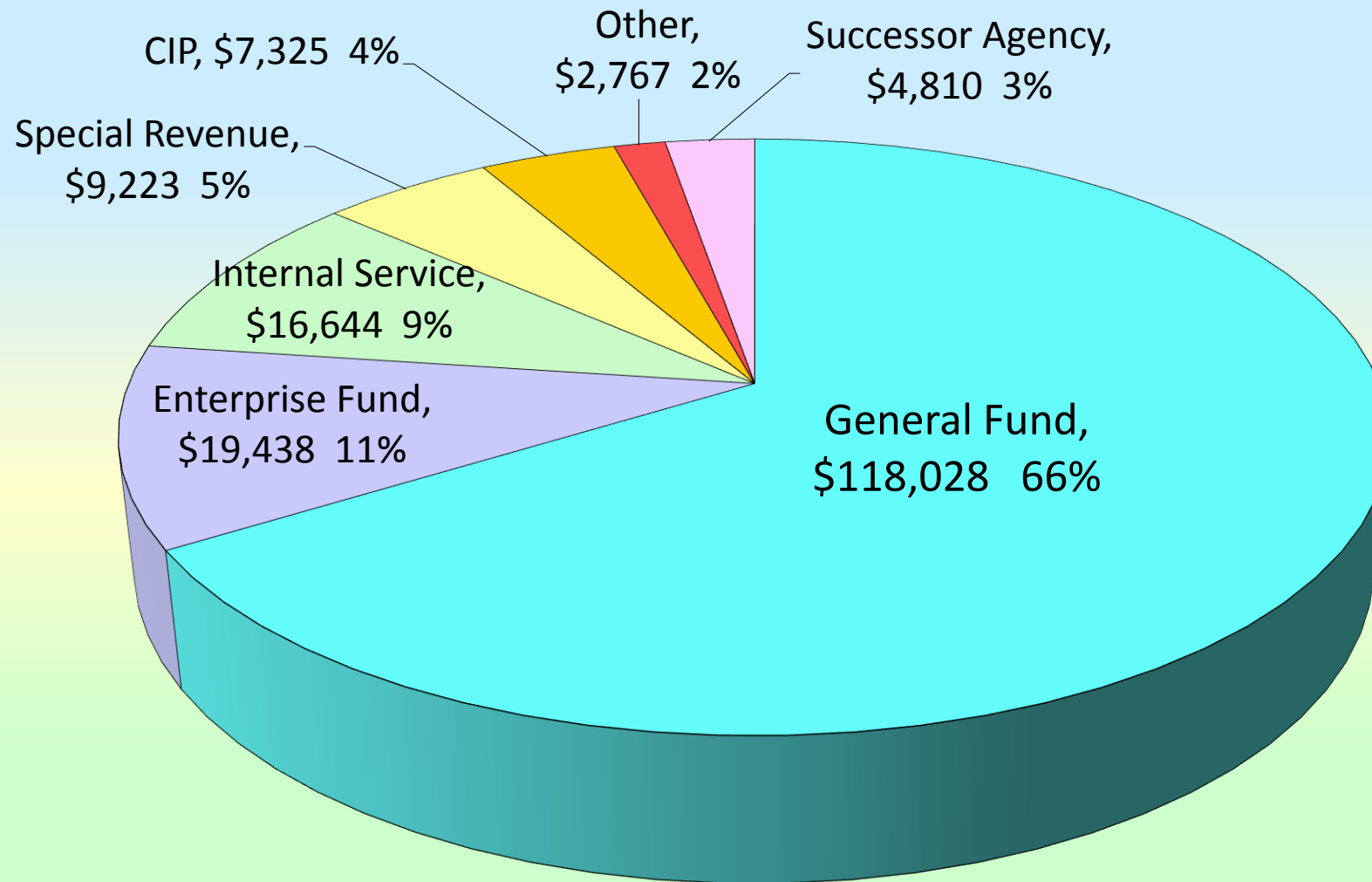
**(Dollars in Thousands)**



# 2018-19 Proposed Expenditures by Fund

**\$178,235**

**(Dollars in Thousands)**



## Other Funds

- Special Revenue Funds
- Capital Improvement Projects (CIP) presented 2/27/17
- Enterprise Funds
- Internal Service Funds
- Successor Agency Fund

# Special Revenue Funds

- Community Development Block Grant (CDBG)
  - Annual federal grant for public services, affordable housing, capital improvements and economic development
- HOME Grant Housing Fund
  - Annual federal grant (via Alameda County) for affordable housing
- Housing In Lieu Fund
  - Assessments toward funding of low/moderate housing projects
- Affordable Housing Asset Fund
  - Assets received from affordable housing activities/programs from the former RDA Low/Moderate Housing fund and acts as its Successor agency
- Business Improvement District Fund (BID)
  - Service fees charged to business owners to provide shuttle service from Downtown BART to the West San Leandro Industrial area
- Asset Seizure Fund
  - Funds received from asset forfeiture, used for public safety purposes

# Special Revenue Funds (continued)

- Parking Fund
  - Parking meters, Parking structure and lot fees for parking facility operation and maintenance
- Park Development Fees Fund
  - Park development fee assessments levied for partial funding of park development needs associated with residential growth
- Heron Bay Maintenance Fund
  - Special assessment funding for ongoing maintenance of public facilities at the Heron Bay Development
- Cherrywood Maintenance Fund
  - Special assessment funding for ongoing maintenance of public facilities at the Cherrywood Development
- Grants Fund (90% associated with Capital Improvement Projects)
- Public Education & Government (PEG) Fund
  - User fees charged to cable television customers and is used to fund public education on government programs

# Special Revenue Funds Summary

## 2017-18 and 2018-19

	Beginning	Revenue	Expenditures	Ending	Revenue	Expenditures	Ending
Description	Balance	2017-18	2017-18	Balance	2018-19	2018-19	Balance
Park Development Fees	345,112	33,000	(136,216)	241,896	38,000	(141,732)	138,164
Parking	(133,291)	242,000	(311,177)	(202,468)	242,000	(311,177)	(271,645)
Asset Seizure	683,374	272,000	(222,000)	733,374	272,000	(222,000)	783,374
Heron Bay Maintenance	823,785	352,000	(362,339)	813,446	352,000	(362,339)	803,107
Cherrywood Maintenance	391,761	23,800	0	415,561	23,800	0	439,361
Grants	(1,989,743)	2,424,737	(1,807,521)	(1,372,527)	2,424,737	(811,210)	241,000
CDBG	70,057	650,000	(637,943)	82,114	650,000	(637,943)	94,171
Home Grant Housing	485,795	187,000	(142,411)	530,384	187,000	(142,411)	574,973
Housing In Lieu	97,878	0	0	97,878	0	0	97,878
Affordable Housing Asset Fund	1,650,524	110,000	0	1,760,524	110,000	0	1,870,524
Business Improvement District	626,374	634,000	(634,000)	626,374	634,000	(634,000)	626,374
Public Education & Govt	608,903	200,450	(138,444)	670,909	200,450	(138,444)	732,915

# Parking Fund 6-Year Forecast

	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Parking Fund 132	Actual	Projected	Projected	Projected	Projected	Projected	Projected	Projected
<b>Beginning Fund Balance</b>	<b>(104,136)</b>	<b>(114,507)</b>	<b>(133,291)</b>	<b>(202,468)</b>	<b>(271,645)</b>	<b>(349,265)</b>	<b>(433,152)</b>	<b>(523,005)</b>
<b>Revenue</b>								
Parking Fees	244,762	242,000	242,000	242,000	244,420	246,864	249,333	251,826
Interest Income	-	-	-	-	-	-	-	-
Total Revenues	244,762	242,000	242,000	242,000	244,420	246,864	249,333	251,826
<b>Expenditures</b>								
Personnel	87,598	92,735	116,944	116,944	127,072	135,042	142,727	150,168
Non-Personnel	167,536	168,049	194,233	194,233	194,968	195,709	196,459	197,215
Total Expenditures	255,134	260,784	311,177	311,177	322,040	330,751	339,186	347,383
<b>Annual Surplus/(Shortfall)</b>	<b>(10,371)</b>	<b>(18,784)</b>	<b>(69,177)</b>	<b>(69,177)</b>	<b>(77,620)</b>	<b>(83,887)</b>	<b>(89,853)</b>	<b>(95,557)</b>
<b>Ending Fund Balance</b>	<b>(114,507)</b>	<b>(133,291)</b>	<b>(202,468)</b>	<b>(271,645)</b>	<b>(349,265)</b>	<b>(433,152)</b>	<b>(523,005)</b>	<b>(618,562)</b>

- Downtown garage opened November 2012
- Annual utility costs of \$56,500 per year
- Building maintenance charges of \$83,000 in 2017-18 and in 2018-19
- Deficit began 2013-14
- Transferred 0.7 FTE to general fund to reduce deficit in 2015-16
- Downtown Management Plan to be presented to City Council in 2017

# Special Revenue Funds (Streets)

- Gas Tax Fund
  - Allocation from state for street maintenance performed by Public Works
- Gas Tax (Section 2103)
  - Allocation from state for street reconstruction (CIP)
- Street/Traffic Improvement Fund (DFSI)
  - Development fee assessments for street and traffic improvements
- Measure B
  - City share of ½ cent sales tax administered by the Alameda County Transportation Authority (ACTA) for streets, construction and maintenance
  - Used for streets capital projects
- Measure BB
  - City share of additional ½ cent transportation sales tax approved by voters November 4, 2014 and administered by the Alameda County Transportation Authority (ACTA) for streets, construction and maintenance for 30 years beginning April 1, 2015
  - Fix roads, increase bicycle and pedestrian safety, reduce traffic congestion and improve air quality
- Measure F
  - City share of proceeds on a \$10 increase in vehicle registration fees approved by voters in November 2010; funds used for projects to reduce traffic congestion and vehicle related pollution
- Underground Utility Fees
  - Funds utility conversion project for placement of overhead utilities placed underground



# Special Revenue Fund (Streets) Summary 2017-18 and 2018-19

	Beginning	Revenue	Expenditures	Ending	Revenue	Expenditures	Ending
Description	Balance	2017-18	2017-18	Balance	2018-19	2018-19	Balance
Street/Traffic Improv (DFSI)	940,834	87,000	(75,472)	952,362	87,000	(75,472)	963,890
Gas Tax	488,456	1,490,401	(2,872,896)	(894,039)	1,505,285	(2,854,896)	(2,243,650)
Gas Tax (Section 2103)	945,850	353,132	(205,690)	1,093,292	356,643	(370,690)	1,079,245
Measure B	1,768,648	1,725,528	(2,192,798)	1,301,378	1,725,528	(1,715,570)	1,311,336
Measure BB	5,527,298	1,501,852	(3,362,860)	3,666,290	1,501,852	(405,312)	4,762,830
Measure F	463,553	401,000	(480,748)	383,805	401,000	(400,000)	384,805
Proposition IB	13,037	0	0	13,037	0	0	13,037
Underground Utility Fees	1,930,807	73,000	0	2,003,807	73,000	0	2,076,807

# Gas Tax Fund 6-Year Forecast

	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Gas Tax Fund 140	Actual	Projected	Projected	Projected	Projected	Projected	Projected	Projected
Beginning Fund Balance	1,599,852	784,569	488,456	(894,039)	(2,243,650)	(3,681,957)	(5,209,301)	(6,823,802)
Revenue								
Gas Tax	1,470,897	1,519,289	1,488,401	1,503,285	1,518,318	1,533,501	1,548,836	1,564,324
Interest Income/Transfers	12,826	240,000	2,000	2,000	2,000	2,000	2,000	2,000
Total Revenues	1,483,723	1,759,289	1,490,401	1,505,285	1,520,318	1,535,501	1,550,836	1,566,324
Expenditures								
Personnel	1,043,689	1,105,577	1,378,583	1,378,583	1,474,878	1,571,588	1,666,496	1,760,147
Non-Personnel	1,255,317	949,825	1,494,313	1,476,313	1,483,748	1,491,257	1,498,841	1,506,501
Total Expenditures	2,299,006	2,055,402	2,872,896	2,854,896	2,958,626	3,062,845	3,165,337	3,266,648
Annual Surplus/(Shortfall)	(815,283)	(296,113)	(1,382,495)	(1,349,611)	(1,438,308)	(1,527,344)	(1,614,501)	(1,700,324)
Ending Fund Balance	784,569	488,456	(894,039)	(2,243,650)	(3,681,957)	(5,209,301)	(6,823,802)	(8,524,126)

- Projected operating shortfall and fund deficit in 2018-19 and 2019-20.
- General Fund contribution to Gas Tax street maintenance in 2016-17 = \$238,000
- Deficit grows in 2017-18 and 2018-19 with no transfer from General Fund
- State legislation may increase Gas Tax revenues (SB1)

# CIP and Debt Service Funds

	Beginning	Revenue	Expenditures	Ending	Revenue	Expenditures	Ending
Description	Balance	2017-18	2017-18	Balance	2018-19	2018-19	Balance
<b>Capital Project Funds:</b>							
Capital Improvements	1,664,032	9,900,000	(9,900,000)	1,664,032	7,325,000	(7,325,000)	1,664,032
CFD #1 Cherrywood	497,875	-	0	497,875	0	0	497,875
<b>Total Capital Project Funds</b>	<b>2,161,907</b>	<b>9,900,000</b>	<b>(9,900,000)</b>	<b>2,161,907</b>	<b>7,325,000</b>	<b>(7,325,000)</b>	<b>2,161,907</b>
<b>Debt Service Funds:</b>							
Assessment District Debt	121	-	0	121	0	0	121
Cherrywood Debt	970,186	461,000	(447,200)	983,986	461,000	(445,400)	999,586
Public Financing Authority	641,665	2,327,571	(2,371,891)	597,345	2,332,911	(2,321,386)	608,870
<b>Total Debt Service Funds</b>	<b>1,611,972</b>	<b>2,788,571</b>	<b>(2,819,091)</b>	<b>1,581,452</b>	<b>2,793,911</b>	<b>(2,766,786)</b>	<b>1,608,577</b>

*\* Capital improvements represents contributions from General Fund/Measure HH.  
All other CIP funding included in the Special Revenue and Enterprise Funds.*

# Enterprise Funds

- Water Pollution Control Plant
- Environmental Services
- Shoreline
- Storm Water

# Enterprise Fund Summary 2017-18 and 2018-19

	Beginning	Revenue	Expenditures	Ending	Revenue	Expenditures	Ending
Description	Balance	2017-18	2017-18	Balance	2018-19	2018-19	Balance
<b>Enterprise Funds:</b>							
Water Pollution Control	29,228,537	13,024,272	(14,736,772)	27,516,037	13,134,272	(14,363,772)	26,286,537
Environmental Services	1,286,511	1,027,182	(1,375,539)	938,154	1,027,182	(1,377,139)	588,197
Shoreline Fund	2,755,263	2,431,200	(2,233,165)	2,953,298	2,431,200	(2,233,165)	3,151,333
Storm Water	(12,842)	1,100,500	(1,463,426)	(375,768)	1,100,500	(1,463,426)	(738,694)
<b>Total Enterprise Funds</b>	<b>33,257,468</b>	<b>17,583,154</b>	<b>(19,808,902)</b>	<b>31,031,720</b>	<b>17,693,154</b>	<b>(19,437,502)</b>	<b>29,287,372</b>

- These funds are shown on a cash basis which excludes depreciation expense
- Water Pollution Control Fund Revenues include loan repayments from the General Fund for public safety side fund refinancing as follows:
  - 2017-18 loan repayment = \$490,109
  - 2018-19 loan repayment = \$504,812

# Water Pollution Control Plant Fund 6-Year Forecast

Water Pollution Control Fund 593	2015-16 Actual	2016-17 Projected	2017-18 Projected	2018-19 Projected	2019-20 Projected	2020-21 Projected	2021-22 Projected	2022-23 Projected
<b>Beginning Fund Balance</b>	<b>28,778,912</b>	<b>32,083,298</b>	<b>29,228,537</b>	<b>27,516,037</b>	<b>26,286,537</b>	<b>24,687,410</b>	<b>22,818,655</b>	<b>20,693,720</b>
<b>Revenue</b>								
Sewer Service Charges	11,610,189	11,460,000	11,585,000	11,695,000	11,811,950	11,930,070	12,049,370	12,169,864
Other Revenues	4,857,380	770,000	760,000	760,000	767,600	775,276	783,029	790,859
SWRCB Loan	-	-	-	-	-	-	-	-
General Fund Loan Repayment	461,975	475,834	490,109	504,812	519,957	535,556	551,622	568,171
Interest Income	396,092	203,439	189,163	174,460	176,205	177,967	179,746	181,544
<b>Total Revenues</b>	<b>17,325,636</b>	<b>12,909,273</b>	<b>13,024,272</b>	<b>13,134,272</b>	<b>13,275,712</b>	<b>13,418,868</b>	<b>13,563,767</b>	<b>13,710,438</b>
<b>Expenditures</b>								
Personnel	4,625,444	4,913,747	5,295,015	5,295,015	5,763,378	6,133,031	6,490,549	6,837,863
Non-Personnel/Transfers *	6,595,668	4,318,560	6,550,693	6,247,693	6,290,397	6,333,528	6,377,090	6,421,088
Debt Service	2,304,492	2,765,864	2,765,864	2,765,864	2,765,864	2,765,864	2,765,864	2,765,864
Capital	495,646	1,000,000	125,200	55,200	55,200	55,200	55,200	55,200
<b>Total Expenditures</b>	<b>14,021,250</b>	<b>12,998,171</b>	<b>14,736,772</b>	<b>14,363,772</b>	<b>14,874,839</b>	<b>15,287,623</b>	<b>15,688,703</b>	<b>16,080,015</b>
<b>Annual Surplus/(Shortfall)</b>	<b>3,304,386</b>	<b>(88,898)</b>	<b>(1,712,500)</b>	<b>(1,229,500)</b>	<b>(1,599,127)</b>	<b>(1,868,755)</b>	<b>(2,124,935)</b>	<b>(2,369,577)</b>
<b>Ending Fund Balance</b>	<b>32,083,298</b>	<b>31,994,401</b>	<b>27,516,037</b>	<b>26,286,537</b>	<b>24,687,410</b>	<b>22,818,655</b>	<b>20,693,720</b>	<b>18,324,143</b>
<b>Debt Service Reserve</b>	<b>-</b>	<b>(2,765,864)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Fund Balance (adjusted)</b>	<b>32,083,298</b>	<b>29,228,537</b>	<b>27,516,037</b>	<b>26,286,537</b>	<b>24,687,410</b>	<b>22,818,655</b>	<b>20,693,720</b>	<b>18,324,143</b>

- WPCP plant rehabilitation project \$55,000,000
  - Funding from State Revolving Loan fund and fund balance for project costs
  - Project completed
  - Debt service of \$42.7 million began in 2016-17 for 20 year term

# Environmental Services Fund 6-Year Forecast

Environmental Services	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Fund 594	Actual	Projected	Projected	Projected	Projected	Projected	Projected	Projected
<b>Beginning Fund Balance</b>	1,586,309	1,379,022	1,286,511	938,154	588,197	165,013	(311,272)	(837,999)
<b>Revenue</b>								
Service Charges	341,147	359,400	339,400	339,400	342,794	346,222	349,684	353,181
Permits & Grants	478,926	560,200	531,000	531,000	536,310	541,673	547,090	552,561
Other Revenues/Interest/Transfers	85,249	145,082	156,782	156,782	156,982	157,184	157,388	157,594
<b>Total Revenues</b>	905,322	1,064,682	1,027,182	1,027,182	1,036,086	1,045,079	1,054,162	1,063,336
<b>Expenditures</b>								
Personnel	742,577	785,720	894,819	894,819	974,844	1,034,810	1,092,186	1,147,257
Non-Personnel	370,032	371,473	480,720	482,320	484,427	486,554	488,703	490,873
<b>Total Expenditures</b>	1,112,609	1,157,193	1,375,539	1,377,139	1,459,271	1,521,364	1,580,888	1,638,130
<b>Annual Surplus/(Shortfall)</b>	(207,287)	(92,511)	(348,357)	(349,957)	(423,185)	(476,285)	(526,726)	(574,795)
<b>Ending Fund Balance</b>	1,379,022	1,286,511	938,154	588,197	165,013	(311,272)	(837,999)	(1,412,793)

- Operating shortfall in 2015-16 through 2022-23
- Projected fund balance deficit starting in 2021-22 if no action taken
- Reduction in County Measure D payments since 2008
- Transfer from Water Pollution Control Plant Fund of \$132,782/year from 2016-17 through 2022-23 for pretreatment activities

# Shoreline Fund 6-Year Forecast

<b>Shoreline Enterprise Fund 597</b>	<b>2015-16 Actual</b>	<b>2016-17 Projected</b>	<b>2017-18 Projected</b>	<b>2018-19 Projected</b>	<b>2019-20 Projected</b>	<b>2020-21 Projected</b>	<b>2021-22 Projected</b>	<b>2022-23 Projected</b>
<b>Beginning Fund Balance</b>	<b>1,216,809</b>	<b>1,908,707</b>	<b>2,755,263</b>	<b>2,953,298</b>	<b>3,151,333</b>	<b>3,358,821</b>	<b>3,539,873</b>	<b>3,695,516</b>
<b>Revenue</b>								
Rents & Concessions	1,473,137	1,298,000	1,285,000	1,285,000	1,297,850	1,310,829	1,323,937	1,337,176
Berthing Fees	229,646	502,700	424,200	374,200	200,000	-	-	-
Transient Occupancy Tax	520,321	600,000	700,000	750,000	757,500	765,075	772,726	780,453
Other Revenues/Interest	59,635	66,800	22,000	22,000	192,308	388,654	385,037	381,458
<b>Total Revenues</b>	<b>2,282,739</b>	<b>2,467,500</b>	<b>2,431,200</b>	<b>2,431,200</b>	<b>2,447,658</b>	<b>2,464,557</b>	<b>2,481,700</b>	<b>2,499,087</b>
<b>Expenditures</b>								
Personnel	572,661	598,634	666,989	666,989	683,116	722,583	761,228	799,246
Non-Personnel/Transfers	1,018,180	1,022,311	1,566,176	1,566,176	1,557,054	1,560,922	1,564,828	1,568,774
<b>Total Expenditures</b>	<b>1,590,841</b>	<b>1,620,945</b>	<b>2,233,165</b>	<b>2,233,165</b>	<b>2,240,170</b>	<b>2,283,505</b>	<b>2,326,057</b>	<b>2,368,020</b>
<b>Annual Surplus/(Shortfall)</b>	<b>691,898</b>	<b>846,555</b>	<b>198,035</b>	<b>198,035</b>	<b>207,488</b>	<b>181,052</b>	<b>155,643</b>	<b>131,067</b>
<b>Ending Fund Balance</b>	<b>1,908,707</b>	<b>2,755,263</b>	<b>2,953,298</b>	<b>3,151,333</b>	<b>3,358,821</b>	<b>3,539,873</b>	<b>3,695,516</b>	<b>3,826,583</b>

- Continue to manage expenses
- Long-term balance of revenues/expenditures anticipated by Shoreline development
- \$8.6 million loan balances: \$7 million General Fund (interest only payments) and \$1.5 million State loan



# Storm Water Fund 6-Year Forecast

	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Storm Water Fund 598	Actual	Projected	Projected	Projected	Projected	Projected	Projected	Projected
<b>Beginning Fund Balance</b>	<b>287,170</b>	<b>170,079</b>	<b>(12,842)</b>	<b>(375,768)</b>	<b>(738,694)</b>	<b>(1,156,305)</b>	<b>(1,619,674)</b>	<b>(2,127,738)</b>
<b>Revenue</b>								
Storm Water Service Fees	1,093,002	1,070,000	1,100,000	1,100,000	1,111,000	1,122,110	1,133,331	1,144,664
Interest Income	1,700	500	500	500	500	500	500	500
<b>Total Revenues</b>	<b>1,094,702</b>	<b>1,070,500</b>	<b>1,100,500</b>	<b>1,100,500</b>	<b>1,111,500</b>	<b>1,122,610</b>	<b>1,133,831</b>	<b>1,145,164</b>
<b>Expenditures</b>								
Personnel	687,269	726,074	748,981	748,981	811,836	865,845	918,875	971,233
Non-Personnel/Transfers	524,524	527,348	714,445	714,445	717,275	720,133	723,020	725,936
<b>Total Expenditures</b>	<b>1,211,793</b>	<b>1,253,421</b>	<b>1,463,426</b>	<b>1,463,426</b>	<b>1,529,111</b>	<b>1,585,979</b>	<b>1,641,895</b>	<b>1,697,169</b>
<b>Annual Surplus/(Shortfall)</b>	<b>(117,091)</b>	<b>(182,921)</b>	<b>(362,926)</b>	<b>(362,926)</b>	<b>(417,611)</b>	<b>(463,369)</b>	<b>(508,064)</b>	<b>(552,004)</b>
<b>Ending Fund Balance</b>	<b>170,079</b>	<b>(12,842)</b>	<b>(375,768)</b>	<b>(738,694)</b>	<b>(1,156,305)</b>	<b>(1,619,674)</b>	<b>(2,127,738)</b>	<b>(2,679,742)</b>

- Fees fixed since 1996, voter approval required to increase fees
- Does not provide for all maintenance and reporting activities, unable to fund regulatory required capital improvements; long-term capital funding option needed
- Operating shortfall from 2015-16 through 2022-23
- Fund in deficit starting in 2016-17

# Internal Service Funds

- Facilities Maintenance Fund
- Information Technology Fund
- Self Insurance Fund
- Fleet Equipment Repair & Maintenance Fund

## Internal Service Funds Summary 2017-18 and 2018-19

	Beginning	Revenue	Expenditures	Ending	Revenue	Expenditures	Ending
Description	Balance	2017-18	2017-18	Balance	2018-19	2018-19	Balance
Facilities Maintenance	1,720,486	3,538,606	(3,651,348)	1,607,744	3,665,229	(3,651,348)	1,621,625
Information Technology	1,759,039	4,408,318	(4,442,378)	1,724,979	4,540,493	(4,442,378)	1,823,094
Self Insurance	8,579,004	4,394,121	(4,059,707)	8,913,418	4,515,895	(4,059,707)	9,369,606
Equipment Repair & Maint.	1,213,749	4,911,783	(4,490,926)	1,634,606	5,024,743	(4,490,926)	2,168,423
<b>Total Internal Service Funds</b>	<b>13,272,278</b>	<b>17,252,828</b>	<b>(16,644,359)</b>	<b>13,880,747</b>	<b>17,746,360</b>	<b>(16,644,359)</b>	<b>14,982,748</b>

- Information Technology developed spending plan for replacements throughout City
- Self Insurance fund balance includes \$3.7M for workers' compensation and \$2.3M for general liability estimated losses from actuary report 6/30/16

# Successor Agency Fund

## Recognized Obligation Payment Schedules and Successor Agency Administration

Description	Beginning	Revenue	Expenditures	Ending	Revenue	Expenditures	Ending
	Balance	2017-18	2017-18	Balance	2018-19	2018-19	Balance
Successor Agency to the Redevelopment Agency	17,954,786	7,435,204	(4,670,000)	20,719,990	7,450,000	(4,810,100)	23,359,890
<b>Total Private Purpose Trust Funds</b>	<b>17,954,786</b>	<b>7,435,204</b>	<b>(4,670,000)</b>	<b>20,719,990</b>	<b>7,450,000</b>	<b>(4,810,100)</b>	<b>23,359,890</b>

- Project Areas for Recognized Obligation Payment Schedules (ROPs) and Successor Agency Administration:
  - Joint Project Area
  - Plaza Project Area
  - West San Leandro Project Area

# Biennial Budget Calendar 2017-18 and 2018-19

- ☒ January 28, 2017 City Council Winter Planning Session
- ☒ January 30, 2017 City Council Work Session: CIP
- ☒ February 27, 2017 City Council Work Session: CIP ranking
- ☐ April 10, 2017 City Council Budget Work Session: All Funds
- ☐ May 1, 2017 City Council – Proposed Taxes & Master Fee Schedule
- ☐ May 9, 2017 Budget Binders to be Delivered to City Council
- ☐ May 15, 2017 City Council – Proposed Biennial Budget Presentation
- ☐ June 5, 2017 City Council – Public Hearing and Adoption of Proposed Biennial Budget