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Staff Report for the City of San Leandro City Council to Approve a Resolution for Budget Amendments to the City's Fiscal Year 2021-2022 General Fund, Special Revenue Funds, Enterprise Funds, and Internal Service Funds Budget

SUMMARY AND RECOMMENDATION

Staff recommends that the City of San Leandro City Council review and approve the Fiscal Year 2021-2022 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 approved the current Fiscal Year 2021-2022 Budget on June 28, 2021.

DISCUSSION

Attachments 1 and 2 include summary and detail of items that were included in the Fiscal Year 2020-2021 adopted budget that were not spent or completed and need to be carried over to Fiscal Year 2021-2022. The Summary Report includes information regarding Expenditure Adjustments and Net Changes in Fund Balance. The Detailed Report includes the same information, but also provides complete descriptions regarding the purpose of the adjustments.

FISCAL IMPACT

The projected ending fund balance for the General Fund and Other Funds in Fiscal Year 2020-2021 will increase by \$958,377 as a result of appropriations originally approved by City Council and not spent over the last several months of the 2020-2021 Fiscal Year. Of this amount, \$448,536 is for the General Fund and \$509,841 is for Other Funds.

The total change in the projected ending fund balance for the General Fund and Other Funds in Fiscal Year 2021-2022 amounts to a decrease of \$958,377 as stated above. This is mainly the result of funding carry-overs from various grants, projects and initiatives not completed. This is a standard procedure for projects and programs that take longer than one year to complete or those that were initiated later in the fiscal year. The COVID-19 pandemic and the shelter-in-place orders in Alameda County also impacted program activities. Should additional appropriation adjustments become necessary, they will be brought to Council for approval throughout the fiscal year.

CONCLUSION

Staff recommends that the City Council review and approve the 2021-2022 Budget Amendments.

Attachments to Resolution

- Attachment 1 - Summary Budget Carryover Adjustments 2021-2022
- Attachment 2 - Detailed Budget Carryover Adjustments 2021-2022