

## Proposed FY 2020-21 Mid-Year Budget Adjustments

Fund	Account String	Department	Action	Description	Revenue Adjustment	Expenditure Adjustment
001	1010-32200	Non-Departmental	Increase revenue projection	Property Transfer Tax - One Time	\$ 2,000,000	
001	1010-32400	Non-Departmental	Increase revenue projection	Transient Occupancy Tax - COVID-19 Readjustment	\$ 200,000	
001	1010-85310	Non-Departmental	Increase expenditure budget; appropriate from fund balance	Transfer out for COVID-19 Expenses - Services & Supplies		\$ 1,000,000
001	1010-87940	Non-Departmental	Transfer budget for COVID-19 expenses	Transfer previously appropriated budget to 1010-85310 to cover COVID-19 expenses		\$ (650,970)
310	96027-38101	Non-Departmental	Transfer in to COVID-19 Project (96027) from General Fund	Project funding for COVID-19 Expenses - Services & Supplies	\$ 1,000,000	
310	96027-61060	Non-Departmental	Increase project (96027) budget	Project budget for COVID-19 Services & Supplies		\$ 1,000,000
721	721-61000	Non-Departmental	Increase expenditure budget; appropriate from fund balance	Professional Services - OPEB/Pension Stabilization Admin		\$ 18,000
801	85801-85812	Non-Departmental	Transfer out \$500,000 to PARS Pension Rate Stabilization Fund (812)	Transfer out \$500,000 excess budget for Police/Fire 1079 Pension Pay to Pension Trust		Net \$0
001	2210-37565	City Clerk	Reduce revenue projection	Passport Processing Fees	\$ (76,000)	
001	2210-37900	City Clerk	Reduce revenue projection	Wedding Revenue	\$ (18,000)	
001	7011-61060	Community Development	Increase expenditure budget; appropriate from fund balance	Homelessness Services - Day Center, Safe Parking, FEMA Trailers		\$ 498,000
285	0285-61060	Community Development	Re-appropriate prior year unspent budget	Public Art Small Grants Pilot Program		\$ 20,000
001	2410-61060	Finance	Re-appropriate prior year unspent budget	Increase in contractual services		\$ 90,000
001	2410-4*	Finance	Increase expenditure budget; appropriate from fund balance	Re-classify Accounting Tech (FN.1625.001) to Admin Management Analyst		\$ 20,000
001	2410-4*	Finance	Transfer labor budget from Cash Management to Rent Program	Reduce labor distribution for Account Clerk (FN.1620.002) by 80%		\$ (80,000)
265	0265-4*	Finance	Transfer labor budget from Cash Management to Rent Program	Increase labor distribution for Account Clerk (FN.1620.002) by 80%		\$ 80,000
256	256000-4*	Finance/Community Dev	Transfer labor budget from FISC Lease to Accounting	Reduce labor distribution for Accounting Tech (CDD.1625.002) by 20%		\$ (22,000)
001	2410-4*	Finance/Community Dev	Transfer labor budget from FISC Lease to Accounting	Increase labor distribution for Accounting Tech (CDD.1625.002) by 20%		\$ 22,000
001	3210-37465	Fire	Reduce revenue projection	Ambulance Service Billing	\$ (675,000)	
001	3210-37264	Fire	Reduce revenue projection	First Responder Fees	\$ (50,000)	
001	3210-37265	Fire	Reduce revenue projection	Vehicle Accident Fees	\$ (40,000)	
001	3210-37910	Fire	Reduce revenue projection	Alarm Service Fees	\$ (45,000)	
001	3220-37261	Fire	Reduce revenue projection	Fire Inspection Fees - Apartment	\$ (150,000)	
001	3220-37262	Fire	Reduce revenue projection	Fire Inspection Fees - Commercial	\$ (180,000)	
001	3245-66400	Fire	Increase expenditure budget; appropriate from fund balance	Contract with Alameda County Industries for waste removal at Training facility		\$ 12,000
001	3245-55020	Fire	Increase expenditure budget; appropriate from fund balance	Training classroom modifications due to COVID-19		\$ 9,000
001	3210-51090	Fire	Increase expenditure budget; appropriate from fund balance	Uniforms/PPE for new personnel, wildland gear, and marine operations		\$ 80,000
001	3232-55040	Fire	Increase expenditure budget; appropriate from fund balance	LifePak EMS equipment for fire engines		\$ 54,000
715	07150-49150	Human Resources	Increase expenditure budget; appropriate from fund balance	Increase in Unemployment Insurance claims		\$ 225,000
210	Project TBD	Library	Setup grant project for federal reimbursement	National Parks Service - Japanese American Confinement Sites Grant	\$ 140,000	\$ 140,000
210	52107-55020	Library	Re-appropriate prior year unspent budget	LED lighting for Main Library		\$ 79,000
209	481002-34410	Planning, Bldg & Transp	Reduce revenue projection	Suspend collection of Code Enforcement penalty revenue (on-going)	\$ (500,000)	
209	481003-4*	Planning, Bldg & Transp	Increase expenditure budget; appropriate from fund balance	Extend limited-tenure Permit Tech III position		\$ 27,000
209	481003-4*	Planning, Bldg & Transp	Increase expenditure budget; appropriate from fund balance	Upgrade Permit Tech I to Permit Tech III for promotion (4 months)		\$ 5,000
219	219001-73020	Police	Increase expenditure budget; appropriate from fund balance	Equipment acquisition - Asset Seizure		\$ 21,000
310	CIP 91810	Public Works	Increase project budget	Consolidate Pavement Management Capital Projects	\$ 1,835,512	\$ 1,835,512
310	CIP 96010	Public Works	Reduce project budget	Consolidate Pavement Management Capital Projects	\$ (1,835,512)	\$ (1,835,512)
310	CIP 96010	Public Works	Increase project budget	Restore expenditure budget - COVID-19 Re-adjustment	\$ 600,000	\$ 600,000
215.1	CIP 96010	Public Works	Increase transfer out to Capital Projects from Measure B Streets/Roads	Funding for Pavement Management Capital Project		\$ 300,000
215.11	CIP 96010	Public Works	Increase transfer out to Capital Projects from Measure BB Streets/Roads	Funding for Pavement Management Capital Project		\$ 300,000
310	CIP 96010	Public Works	Increase project budget	Appropriate CalRecycle Grant for Pavement Management Capital Project	\$ 175,000	\$ 175,000
310	CIP 91807	Public Works	Increase project budget	Consolidate Lagoon Maintenance Capital Projects	\$ 2,455	\$ 2,455
310	CIP 96007	Public Works	Reduce project budget	Consolidate Lagoon Maintenance Capital Projects	\$ (2,455)	\$ (2,455)
310	CIP 91802	Public Works	Increase project budget	Consolidate Urban Forest - Trees Capital Projects	\$ 22,463	\$ 22,463
310	CIP 96002	Public Works	Decrease project budget	Consolidate Urban Forest - Trees Capital Projects	\$ (22,463)	\$ (22,463)
310	CIP 91625	Public Works	Project closeout; return funds to source	Citywide Transit/TDM Plan - Project Closeout	\$ (12,918)	\$ (12,918)
701	3121701-91010	Public Works/Police	Increase expenditure budget; appropriate from fund balance	Up-fitting of 18 previously purchased new Police vehicles		\$ 150,000
351	0351-4*	Public Works	Transfer labor budget from Urban Runoff to Street Lighting	Reduce labor distribution for Maintenance Worker II (PW.2520.013) by 100%		\$ (111,000)
001	4290-4*	Public Works	Transfer labor budget from Urban Runoff to Street Lighting	Increase labor distribution for Maintenance Worker II (PW.2520.013) by 100%		\$ 111,000
351	0351-4*	Public Works	Transfer labor budget from Urban Runoff to Engineering	Reduce labor distribution for Associate Civil Engineer (PW.3140.008) by 60%		\$ (93,000)
310.05	4210310-4*	Public Works	Transfer labor budget from Urban Runoff to Engineering	Increase labor distribution for Associate Civil Engineer (PW.3140.008) by 60%		\$ 93,000
351	0351-4*	Public Works	Transfer labor budget from Urban Runoff to Engineering	Reduce labor distribution for Supervising Civil Engineer (PW.3175.002) by 100%		\$ (213,000)
310.05	4210310-4*	Public Works	Transfer labor budget from Urban Runoff to Engineering	Increase labor distribution for Supervising Civil Engineer (PW.3175.002) by 100%		\$ 213,000
602	0602-4*	Public Works	Transfer labor budget from Sewer Services to Engineering	Reduce labor distribution for Project Manager III (PW.3179.001) by 30%		\$ (72,000)
351	0351-4*	Public Works	Transfer labor budget from Urban Runoff to Engineering	Reduce labor distribution for Project Manager III (PW.3179.001) by 20%		\$ (48,000)
310.05	4210310-4*	Public Works	Transfer labor budget from Urban Runoff & Sewer Services	Increase labor distribution for Project Manager III (PW.3179.001) by 50%		\$ 120,000
707	707-43100	Public Works	Increase expenditure budget; appropriate from fund balance	Part-time pay for fogging City Hall		\$ 45,000
001	4250-61060	Public Works	Increase expenditure budget; appropriate from fund balance	Homeless encampment debris services		\$ 25,000
001	51210-61060	Recreation & Parks	Increase expenditure budget; appropriate from fund balance	New park and educational signage for re-named Chochenyo Park		\$ 15,000
280.5	5301-35300	Recreation & Parks	Increase revenue projection	Golf Rental Income	\$ 50,000	
280.5	5301-35300	Recreation & Parks	Increase revenue projection	Golf - Cell Tower Lease Income	\$ 60,000	
280.5	5301-37410	Recreation & Parks	Increase revenue projection	Golf - Concessions/Restaurant Income	\$ 70,000	
280.5	5301-61060	Recreation & Parks	Increase expenditure budget	Golf drainage and ADA ramp improvements		\$ 50,000
280	2802110-37430	Recreation & Parks	Increase revenue projection	Aquatics Program Fees	\$ 115,000	
280	2802110-43100	Recreation & Parks	Increase expenditure budget	Aquatics Program Part-Time Pay		\$ 93,000
280	2802110-51020	Recreation & Parks	Increase expenditure budget	Aquatics Program Supplies		\$ 3,000
280	2802110-61060	Recreation & Parks	Increase expenditure budget	Aquatics Program Contractual Services		\$ 2,500
280	2804340-37430	Recreation & Parks	Increase revenue projection	Swim Center Facility Fees	\$ 116,000	
280	2804340-43100	Recreation & Parks	Increase expenditure budget	Swim Center Facility Part-Time Pay		\$ 92,000
280.5	5301-85280	Recreation & Parks	Transfer out to Recreation Fund from Golf Fund	Agreement with Greenway to cover portion of Rec & Parks Director personnel costs		\$ 14,000
280	2801010-382805	Recreation & Parks	Transfer in to Recreation Fund from Golf Fund	Funding for portion of Rec & Parks Director personnel costs	\$ 14,000	
					General Fund Subtotal	\$ 966,000
					Non-General Fund Subtotal	\$ 1,827,082
					Citywide Total	\$ 2,793,082
<b>Pension Rate Stabilization Program and Other Post-Employment Benefits (OPEB) Funding Policy</b>						
001	1010-87900	Non-Departmental	Transfer out to Pension Stabilization Fund (721) from General Fund	Pension Reserve payment based on FY 2019-20 year-end General Fund results		\$ 14,062,001
					General Fund Subtotal with Pension/OPEB Reserve Payment	\$ 966,000
					Non-General Fund Subtotal with Pension/OPEB Reserve Payment	\$ 1,827,082
					Citywide Total with Pension/OPEB Reserve Payment	\$ 2,793,082