

TABLE 1
General Fund Revenue Amendments 2020-21

REVENUE	AMENDMENT AMOUNT	DESCRIPTION
Property Tax	\$857,400	Secured property tax assessment increase 3% reported by Alameda County.
Sales/ Transaction & Use Taxes	(5,569,900)	Projected 17% revenue decrease from taxable sales, primarily impacting general retail, auto & transportation, construction, and restaurants & hotels (9.5% decrease in 2019-20 related to COVID 19).
Real Property Transfer Tax	(1,163,500)	Projected 23% revenue decrease from taxable property sales of residential, commercial and industries properties (25% decrease in 2019-20 based on COVID 19).
Transient Occupancy Tax	(525,500)	Projected 51% revenue decrease in tax related to hotel/motel occupancy (18% decrease in 2019-20 based on COVID 19.)
Utility Users Tax	(690,800)	Projected continuing revenue trend impacting electricity and gas bills.
Charges for Current Services	(355,000)	Projected COVID 19 impacts primarily effecting Community Development, Fire, Police, and Recreation program revenues.
Other Revenues	(1,420,600)	Projected COVID 19 impact on building permit revenue.

TABLE 2
2020-21 Expenditure Reductions
Offsetting Projected Use of Reserves

EXPENDITURE	REDUCTION AMOUNT	DESCRIPTION
Non-Departmental	\$(2,000,000)	Selective hiring freeze. Total expenditure decrease dependent on vacant position with effort to limit impact on service levels.
Services and Supplies	(500,000)	All department reductions in supplies and services, 5% across the board.
Training and Travel	(100,000)	All department reductions in non-essential travel. Police POST training exempted. Discretionary travel eliminated, attendance at out of town conferences restricted.
Transfers Out— Internal Service Funds	(500,000)	Reduce one-year General Fund allocation to Internal Service Fund operations.
Transfers Out— Capital Projects	(1,900,000)	Reduction/delay in General Fund contribution to Capital Improvement Projects, defunding Police Range Renovation Project, Floresta Monterey Traffic Signal Project, and Main Library Restrooms Project.
Fire Service Contract	(471,700)	Reduction reflects actual expenditure level for contract.

TABLE 3
Recommended Additional General
Fund 2020-21 Expenditure Appropriations

EXPENDITURE	BUDGET REVISION	DESCRIPTION
Salary and Benefits— Community Development	\$140,400	Project Specialist II (fulltime, temporary)—partial offset by eliminating Project Specialist I (part-time).
Salary and Benefits— Finance	(117,500)	Eliminate Cashier position.
Salary and Benefits— Library	\$64,600	Library Security Aides (2) part-time.
Services and Supplies— Finance	415,000	Consulting for accounting services and business licenses (offset by both increased revenue and on-going vacancy savings).
Services and Supplies— Fire	327,000	Emergency equipment including heart monitors and Luca devices.
Services and Supplies— Recreation & HS	65,000	Facility security services and quarterly graphic design.
Services and Supplies— City Manager	250,000	Community assistance and response to COVID-19.
Services and Supplies— City Manager	25,000	Building security and improvements.
Services and Supplies— CD-Housing	51,200	Housing consulting and loan/grants.
Services and Supplies— Police	20,000	Increased lab cost resulting from loss of grant funds.

TABLE 4
Recommended Additional All Other
Funds 2020-21 Expenditure Appropriations

EXPENDITURE	AMENDMENT AMOUNT	DESCRIPTION
Asset Seizure— Police	\$342,500	Public Records Act compliance.
Grants— Police	88,000	Training, wellness program, video services, and additional equipment for South Offices.
Grants— Recreation & HS	132,500	Administrative support (FT) for paratransit Shuttle expansion plan.
Information Technology— City Manager-IT	(220,400)	Position eliminations, upgrades, and changes (net).
Self-Insurance— Finance/Risk Mgt.	353,500	Increased insurance premiums for general liability, property, and auto/equipment.
Equipment Repair/Maintenance— Police	229,700	Replenish police fleet vehicles.