



Office of the City Manager

CONSENT CALENDAR
May 19, 2026

To: Honorable Mayor and Members of the City Council
From: Paul Buddenhagen, City Manager
Submitted by: Maricar Dupaya, Budget Manager
Subject: Amendment: FY 2026 Annual Appropriations Ordinance

RECOMMENDATION

Adopt the first reading of an Ordinance amending the FY 2026 Annual Appropriations Ordinance No. 7,993–N.S. for fiscal year 2026 based upon recommended re-appropriation of committed FY 2025 funding and other adjustments in the amount of \$17,362,804 (gross) and \$16,419,776 (net).

FISCAL IMPACTS OF RECOMMENDATION

On June 24, 2025, the City Council adopted the FY 2026 Budget, authorizing gross appropriations of \$829,213,359 and net appropriations of \$687,764,462 (net of dual appropriations).

City Council approved the First Amendment to the FY 2026 Annual Appropriations Ordinance (AAO#1) on December 2, 2025, which increased the gross appropriations to \$1,203,609,112 and net appropriations to \$1,029,139,436 and represent the re-authorization of funding previously committed in FY 2025 and new expenditures added after the adoption of the FY 2026 Budget on June 24, 2025, including new grant fund appropriations.

This Second Amendment to the FY 2026 Annual Appropriations Ordinance (AAO#2) totals \$17,362,804 (gross) and \$16,419,776 (net) and increases gross appropriations to \$1,220,971,916 and net appropriations to \$1,045,559,212. The proposed changes are primarily adjustments to continue and start capital projects, grant appropriations, and other City initiatives

The funding requested includes:

1. Re-appropriated unencumbered FY 2025 funding of \$1,345,497; and
2. Changes to fund appropriations, primarily due to receipt of new grants and use of available fund balances, in the amount of \$16,017,307. There are no General Fund items in the AAO#2 this fiscal year.

BACKGROUND

The Annual Appropriations Ordinance (AAO) establishes the expenditure limits by fund for FY 2026. Throughout the year, the City takes actions that amend the adopted budget. These may include, but are not limited to, the acceptance of new grants, revisions to existing grants, adjustments to adopted expenditure authority due to emergency needs, and transfers in accordance with Council’s fiscal policies.

The adopted budget is also amended annually to reflect the re-appropriation of prior year funds for contractual commitments (i.e. encumbrances) as well as unencumbered carryover of unexpended funds previously authorized for one-time, non-recurring purposes. These budget modifications are periodically presented to the Council in the form of an Ordinance amending the Annual Appropriations Ordinance, which formally requires a two-thirds vote of the City Council.

When Council adopts an appropriations ordinance (budget), it is based on projected revenues and expenditures. If fund balances do not support the requested level of expenditure, no carryover is recommended.

The proposed changes for AAO#2 are presented in their entirety in Exhibit A and summarized as follows:

	Recommended Carryover	Recommended Adjustments	Total
General Fund (011)	\$ 0	\$ 0	\$ 0
Capital Improvement Fund (501)	\$ 0	\$ 240,000	\$ 240,000
All Other Funds	\$ 1,345,497	\$ 15,777,307	\$ 17,122,804
Total	\$ 1,345,497	\$ 16,017,307	\$ 17,362,804

Below is a summary of the FY 2026 Adjustments for all City funds.

General Fund: There are no General Fund items in the AAO#2 this fiscal year.

Other Funds: Other City funds total recommended carryover of \$1,345,497 and recommended adjustments of \$16,017,307 includes the following allocations:

Recommended Carryover

- \$1,326,997 of One-Time Grant funds - Encampment Resolution Funding (ERF) grant funds for Dorothy Day House Contract (\$1,226,997); and for re-instated tree planting grants - USDN Trees Make Life Better (\$100,000)
- \$18,500 of Department of Boating and Waterway fund for SAVE 2024 grant funds.

Recommended Adjustments

- ❑ (\$4,496,669) of Measure U1 Fund - Reduction of FY 2026 budget for delayed 1740 San Pablo project.
- ❑ \$6,000 of Fund-Raising Activities fund for urgent freezer repair, volunteer appreciation supplies and outreach material
- ❑ \$75,000 of Gilman Sport Field fund for Gilman User Fees transfer to Fund 114 for FY26.
- ❑ \$800 of Inclusionary Housing Program fund to cover salary and benefits for June for the CalHOME Program
- ❑ \$1,923 of Playground Camp fund to add donation funds for Watershed Progressive payments
- ❑ \$1,102,235 of State Transportation Tax fund - for Measure T1 Infrastructure project (\$664,835); and for the 2709 Hilgard Avenue Retaining Wall Stabilization that was approved by City Council through Res. No. 72,096-N.S. (\$437,400)
- ❑ \$4,554,000 of One-Time Funding fund for new Homekey+ award to pass through to Insight Housing Approved by council through Res. No. 71,68-N.S. for MLK House Project
- ❑ \$378,334 of Parks Tax fund - Tom Bates Restroom/Community Space project (\$311,134); Seltzer memorial park play structure at Thousand Oaks Park (\$10,000); memorial benches donation. Approved by council through Res. Nos. 72,125-N.S. (02/10/2026), 72,126-N.S. (02/10/2026), and 71,997-N.S. (10/28/2025) (\$10,200); anticipated increase in PGE expense (\$18,000); and anticipated increase in EBMUD expense (\$29,000)
- ❑ \$250,000 of Mental Health State Aid Realignment fund for Nurse Registry Services contract #32000232 that was approved by council per Res. No. 72,054-N.S. dated 12/2/2025
- ❑ \$341,760.66 of Measure FF-Public Safety fund for staff costs, equipment, and supplies
- ❑ \$150,000 of Capital Grants-State fund for Washington Elementary and Berkeley High safe routes to school that was approved per Council Res. No. 70,385-N.S.
- ❑ \$59,613 of Health (General) fund - Women, Infants and Children (WIC) Grant Program that was approved by Council through Res. No. 71,896 dated 07/22/2025 (\$19,313); and Additional CDPH -WIC Amendment #01 to pay for increase in caseload (\$40,300)
- ❑ \$42,000 of Sr. Nutrition (Title III) fund - C1 Congregate Meals Grant allocation from Alameda County to pay for personnel (\$6,000); and additional C2 Meals on Wheels Grant allocation from Alameda County to pay for personnel (\$36,000)
- ❑ \$35,000 of C.F.P. Title X fund for Increased budget to account for City of Berkeley off-cycle grant
- ❑ \$12,359 of Used Oil Grant fund for Annual CalRecycle Used Oil Grant
- ❑ \$6,000 of CalHome Program fund to cover salary and benefits for June for the CalHOME Program
- ❑ \$95,173.50 Community Services Block (CSBG) Grant funds - Off-cycle CSBG grant (\$67,369.50); LifeLong Medical contract (\$1,804); and Women's Daytime Drop-In contract (\$26,000)

- ❑ \$1,688,120 of One-Time Grant funds - Equity 4 Black Berkeley grant (E4BB) (\$90,000); Civic Arts Fund grant program (\$15,900); American for the Arts (AFTA) grant. Approved by council through Res., No. 72,081-N.S. dated 01/20/2026 (\$20,000); Mental Health Student Services Act Grant for staff training (\$17,000); re-instated tree planting grants - USDN Trees Make Life Better (\$900,000); Youthworks Clean Berkeley Project grant. Approved by council through Res. No. 71,999-N.S. dated 10/28/2025 (\$270,000); West Berkeley Aquatic Park Stormwater Improvement project. Approved by Council through Res. No. 71,417-N.S. (\$325,000); and cooperative agreement to maintain landscape in 180/Gilman project area to ensure compliance with permit and landscape plan requirements. (\$50,220)
- ❑ \$88,721.22 of Bio-Terrorism Grant fund additional allocation from the California Department of Public Health Emergency Preparedness grant
- ❑ \$240,000 of Capital Improvements for the FY 2026 Street Rehab project
- ❑ \$26,136.57 of Measure T1 funds - Aquatic Park Tide Tubes Clean Out, Phase 1B project (\$12,910.16); and King Pool Tile and Plaster Replacement project (\$13,226.41)
- ❑ \$11,000,000 of Fire Admin-Training Building fund for Fire Dept HQ Escrow Account to record draws through end of FY 2026
- ❑ \$26,400 of Dept. of Boating and Waterway funds - SAVE 2025 grant fund (\$10,000); and additional SAVE 2025 grant funds (\$16,400)
- ❑ \$334,400 of Marina Operations funds - O&K Electrical Project (\$230,000); Marina WIFI Project (\$100,000); for memorial benches at the Waterfront (\$3,400); and SAVE 2025 grant match funds (\$1,000)

ENVIRONMENTAL SUSTAINABILITY AND CLIMATE IMPACTS

There are no identifiable environmental effects or opportunities associated with the act of adopting the budget/appropriations ordinance/amendments. Actions included in the budget will be developed and implemented in a manner that is consistent with the City's environmental sustainability goals and requirements.

RATIONALE FOR RECOMMENDATION

The recommendation allows the City to amend the current FY 2026 Revised Budget and re-appropriate funds from FY 2025 to FY 2026 for contractual commitments that need to be paid and to increase appropriations for unbudgeted and unanticipated expenses. It revises the budget to reflect approved carryover requests and adjustments across all funds.

Staff have conducted a detailed analysis of the individual carryover and other adjustment requests submitted by departments and are presenting carryover and other adjustment recommendations for projects that are either currently under contract, represent Council priorities, and/or are considered critical.

CONTACT PERSON

Maricar Dupaya, Budget Manager, City Manager's Office, 981-7000

Michelle Rosete, Senior Management Analyst, City Manager's Office, 981-7000

Adam Ezell, Senior Management Analyst, City Manager's Office, 981-7000

Attachments:

1: Ordinance

Exhibit A: Annual Appropriation Ordinance Summary of Appropriations by Fund

2: FY 2025 Recommended Carryover and FY 2026 Recommended Adjustment
(AAO#2)

ORDINANCE NO. -N.S.

AMENDING THE ANNUAL APPROPRIATIONS ORDINANCE NO. 7,993–N.S. FOR FISCAL YEAR 2026

BE IT ORDAINED by the Council of the City of Berkeley as follows:

Section 1. That the Annual Appropriations Ordinance based on the budget for FY 2026 submitted by the City Manager and passed by the City Council be amended as follows and as summarized in Exhibit A:

A. General Fund (Funds 001-099)	377,411,265
B. Special Funds (Funds 100-199)	236,687,691
C. Grant Funds (Funds 300-399)	98,781,704
D. Capital Projects Funds (Funds 500-550)	160,451,779
E. Debt Service Fund (Funds 551-599)	15,010,855
F. Enterprise Funds (Funds 600-669)	227,823,126
G. Internal Service Funds (Funds 146, 670-699)	87,756,866
H. Trust Funds (Funds 701-759)	242,205
I. Successor Agency (Funds 760-769)	57,120
J. Agency Funds (Funds 771-799)	6,970,128
K. Other Funds (Funds 800-899)	9,779,177

L. Total

Total General Fund	377,411,265
Add: Total Other Than General Fund	843,560,651
Gross Revenue Appropriated	1,220,971,916
Less: Dual Appropriations	-96,270,619
Less: Revolving/Internal Service Funds	-79,142,085
Net Revenue Appropriated	1,045,559,212

Section 2. The City Manager is hereby permitted, without further authority from the City Council, to make the following transfers by giving written notice to the Director of Finance:

- a. From the General Fund to the General Fund – Stability Reserve Fund; Catastrophic Reserve Fund; Paramedic Tax Fund; Health State Aid Realignment; Fair Election Fund; Capital Improvement Fund; Phone System Replacement; Equipment Replacement Fund; Public Liability Fund; Catastrophic Loss Fund; Police Employee Retiree Health Assistance Plan; Safety Members Pension Fund; Sick Leave Entitlement Fund; and Payroll Deduction Trust Fund.
- b. To the General Fund from the General Fund – Stability Reserves Fund; Catastrophic Reserves Fund; Community Development Block Grant Fund; Street Lighting Assessment District Fund; Zero Waste Fund; Marina Operations and Maintenance Fund; Sanitary Sewer Operation Fund; Clean Storm Water Fund; Permit Service Center Fund; Parking Meter Fund; Unified Program (CUPA); IT Cost Allocation Fund; Health State Aid Realignment Fund; and Measure U1
- c. From GF-Payroll Deduction Trust Fund to Employee Training Fund; General Fund
- d. To the First Source Fund from the Parks Tax Fund; Capital Improvement Fund; and the Marina Fund.
- e. From the Measure U1 Fund to the Workers' Compensation Fund
- f. From the Catastrophic Reserve Fund to the Playground Camp Fund
- g. From Gilman Sports Field Fund to Gilman Field Reserve Fund
- h. From Measure FF Fund to Paramedic Tax Fund.
- i. From the American Rescue Plan Fund to the General Fund; Sports Field Fund; Playground Camp Fund; Marina Fund; Off-Street Parking Fund; and Parking Meter Fund.
- j. From Capital Improvement Fund to PERS Savings Fund; Berkeley Repertory Theater Fund; and 2010 COP (Animal Shelter) Fund.
- k. To the Public Art Fund from the Parks Tax Fund; Capital Improvement Fund; and the Marina Fund.
- l. To CFD#1 District Fire Protection Bond (Measure Q) from Special Tax Bonds CFD#1 ML-ROOS.
- m. To Private Sewer Lateral Fund from Sanitary Sewer Operation Fund.
- n. To Catastrophic Loss Fund from Permit Service Center Fund.
- o. To Catastrophic Loss Fund from Unified Program (CUPA) Fund.

- p. To the Building Purchases and Management Fund from General Fund; Health (General) Fund; Rental Housing Safety Program Fund; Measure B Local Streets & Road Fund; Employee Training Fund; Zero Waste Fund; Sanitary Sewer Operation Fund; Clean Storm Water Fund; Permit Service Center Fund; Off Street Parking Fund; Parking Meter Fund; Unified Program (CUPA) Fund; Building Purchases & Management Fund; Building Maintenance Fund; Central Services Fund; and Health State Aide Realignment Trust Fund.
- q. To Equipment Replacement Fund from General Fund; Mental Health Services Act Fund; Health (Short/Doyle) Fund; Vector Control Fund; Paramedic Tax Fund; Playground Camp Fund; State Transportation Tax Fund; Rental Housing Safety Program Fund; Parks Tax Fund; Street Light Assessment District Fund; Zero Waste Fund; Marina Operations/Maintenance Fund; Sanitary Sewer Operation Fund; Clean Storm Water Fund; Permit Service Center Fund; Parking Meter Fund; Equipment Maintenance Fund; Building Maintenance Fund; and Central Services Fund.
- r. To the Equipment Maintenance Fund from General Fund; Health (General) Fund; Mental Health Services Act Fund; Health (Short/Doyle) Fund; Vector Control Fund; Paramedic Tax Fund; Library - Discretionary Fund; Playground Camp Fund; State Transportation Tax Fund; Rental Housing Safety Program Fund; Rent Stabilization Board Fund; Parks Tax Fund; Street Light Assessment District Fund; FEMA Fund; Zero Waste Fund; Marina Operations/Maintenance Fund; Sanitary Sewer Operation Fund; Clean Storm Water Fund; Permit Service Center Fund; Off Street Parking Fund; Parking Meter Fund; Equipment Maintenance Fund; Building Maintenance Fund; and Central Services Fund.
- s. To the Building Maintenance Fund from the General Fund; Health (General) Fund; Health (Short/Doyle) Fund; Measure B Local Street & Road Fund; Parks Tax Fund; Street Light Assessment District Fund; Zero Waste Fund; Sanitary Sewer Operation Fund; Clean Storm Water Fund; Off Street Parking Fund; Parking Meter Fund; Equipment Maintenance Fund; Building Maintenance Fund; and Mental Health State Aid Realignment Fund.
- t. To the Central Services Fund from the General Fund; First Source Fund; Health (Short/Doyle) Fund; Library-Discretionary Fund; Playground Camp Fund; Rent Stabilization Board Fund; Zero Waste Fund; Marina Operations/Maintenance Fund; Sanitary Sewer Operation; Building Purchases & Management Fund; Building Maintenance Fund; Central Services Fund; and Mental Health State Aid Realignment Fund.
- u. To Information Technology Cost Allocation Plan Fund from General Fund; Target Case Management/Linkages Fund; Health (Short/Doyle); Library Fund; Playground Camp Fund; State Transportation Tax Fund; CDBG Fund; Rental Housing Safety Program; Rent Stabilization Board Fund; Parks Tax Fund; Street Light Assessment District Fund; Zero Waste Fund; Marina Operations/Maintenance Fund; Sanitary Sewer Operation; Clean Storm Water Fund; Permit Service Center Fund; Off Street Parking Fund; Parking Meter Fund; Unified Program (CUPA) Fund; Equipment Maintenance Fund; Building

Maintenance Fund; Information Technology Cost Allocation Plan Fund; Health State Aid Realignment Trust Fund; and Mental Health State Aid Realignment Fund.

- v. To the Workers' Compensation Self-Insurance Fund from General Fund; Special Tax for Severely Disabled Measure E Fund; First Source Fund; HUD Fund; ESGP Fund; Health (General) Fund; Target Case Management/Linkages Fund; Mental Health Service Act Fund; Health (Short/Doyle) Fund; EPSDT Expansion Proposal Fund; Senior Nutrition (Title III) Fund; C.F.P. Title X Fund; Fund Raising Activities Fund; Berkeley Unified School District Grant; Vector Control Fund; Paramedic Tax Fund; Alameda County Grants Fund; Senior Supportive Social Services Fund; Family Care Support Program Fund; Domestic Violence Prevention – Vital Statistics Fund; Affordable Housing Mitigation; Inclusionary Housing Program; Library – Discretionary Fund; Playground Camp Fund; Community Action Program Fund; State Proposition 172 Public Safety Fund; State Transportation Tax Fund; CDBG Fund; Rental Housing Safety Program; Measure B Local State & Road Fund; Measure B Bike & Pedestrian Fund; Measure B – Paratransit Fund; Measure F Alameda County Vehicle Registration Fee Streets & Roads Fund; Measure BB – Paratransit Fund; Fair Election Fund; Measure U1 Fund; One-Time Grant: No Cap Expense Fund; Rent Stabilization Board Fund; Parks Tax Fund; Measure GG – Fire Prep Tax Fund; Street Lighting Assessment District Fund; Employee Training Fund; Private Percent – Art Fund; Measure T1 – Infrastructure & Facilities Fund; FUND\$ Replacement Fund; Capital Improvement Fund; FEMA Fund; CFD #1 District Fire Protect Bond Fund; Special Tax Bonds CFD#1 ML-ROOS Fund; Shelter+Care HUD Fund; Shelter+Care County Fund; Zero Waste Fund; Marina Operations/Maintenance Fund; Sanitary Sewer Operation Fund; Clean Storm Water Fund; Private Sewer Lateral Fund; Permit Service Center Fund; Off-Street Parking Fund; Parking Meter Fund; Unified Program (CUPA) Fund; Building Purchases & Management Fund; Equipment Replacement Fund; Equipment Maintenance Fund; Building Maintenance Fund; Central Services Fund; Workers' Compensation Fund; Public Liability Fund; Information Technology Cost Allocation Plan Fund; Health State Aid Realignment Trust Fund; Tobacco Control Trust Fund; Mental Health State Aid Realignment Fund; Alameda Abandoned Vehicle Abatement Authority; and Bio-Terrorism Grant Fund.

- w. To the Sick Leave and Vacation Leave Accrual Fund from General Fund; Special Tax for Severely Disabled Measure E Fund; First Source Fund; HUD Fund; ESGP Fund; Health (General) Fund; Target Case Management/Linkages Fund; Mental Health Service Act Fund; Health (Short/Doyle) Fund; EPSDT Expansion Proposal Fund; Senior Nutrition (Title III) Fund; C.F.P. Title X Fund; Fund Raising Activities Fund; Berkeley Unified School District Grant; Vector Control Fund; Paramedic Tax Fund; Alameda County Grants Fund; Senior Supportive Social Services Fund; Family Care Support Program Fund; Domestic Violence Prevention – Vital Statistics Fund; Affordable Housing Mitigation; Inclusionary Housing Program; Library – Discretionary Fund; Playground Camp Fund; Community Action Program Fund; State Proposition 172 Public Safety Fund; State Transportation Tax Fund; CDBG Fund; Rental Housing Safety Program; Measure B Local State & Road Fund; Measure B Bike & Pedestrian Fund; Measure B – Paratransit Fund; Measure F Alameda County Vehicle Registration Fee Streets & Roads Fund; Measure BB

– Paratransit Fund; Fair Election Fund; Measure U1 Fund; One-Time Grant: No Cap Expense Fund; Rent Stabilization Board Fund; Parks Tax Fund; Measure GG – Fire Prep Tax Fund; Street Lighting Assessment District Fund; Employee Training Fund; Private Percent – Art Fund; Measure T1 – Infrastructure & Facilities Fund; FUND\$ Replacement Fund; Capital Improvement Fund; FEMA Fund; CFD #1 District Fire Protect Bond Fund; Special Tax Bonds CFD#1 ML-ROOS Fund; Shelter+Care HUD Fund; Shelter+Care County Fund; Zero Waste Fund; Marina Operations/Maintenance Fund; Sanitary Sewer Operation Fund; Clean Storm Water Fund; Private Sewer Lateral Fund; Permit Service Center Fund; Off-Street Parking Fund; Parking Meter Fund; Unified Program (CUPA) Fund; Building Purchases & Management Fund; Equipment Replacement Fund; Equipment Maintenance Fund; Building Maintenance Fund; Central Services Fund; Workers’ Compensation Fund; Public Liability Fund; Information Technology Cost Allocation Plan Fund; Health State Aid Realignment Trust Fund; Tobacco Control Trust Fund; Mental Health State Aid Realignment Fund; Alameda Abandoned Vehicle Abatement Authority; and Bio-Terrorism Grant Fund.

- x. To the Payroll Deduction Trust Fund from General Fund; Special Tax for Severely Disabled Measure E Fund; First Source Fund; HUD Fund; ESGP Fund; Health (General) Fund; Target Case Management/Linkages Fund; Mental Health Service Act Fund; Health (Short/Doyle) Fund; EPSDT Expansion Proposal Fund; Senior Nutrition (Title III) Fund; C.F.P. Title X Fund; Fund Raising Activities Fund; Berkeley Unified School District Grant; Vector Control Fund; Paramedic Tax Fund; Alameda County Grants Fund; Senior Supportive Social Services Fund; Family Care Support Program Fund; Domestic Violence Prevention – Vital Statistics Fund; Affordable Housing Mitigation; Inclusionary Housing Program; Library – Discretionary Fund; Playground Camp Fund; Community Action Program Fund; State Proposition 172 Public Safety Fund; State Transportation Tax Fund; CDBG Fund; Rental Housing Safety Program; Measure B Local State & Road Fund; Measure B Bike & Pedestrian Fund; Measure B – Paratransit Fund; Measure F Alameda County Vehicle Registration Fee Streets & Roads Fund; Measure BB – Paratransit Fund; Fair Election Fund; Measure U1 Fund; One-Time Grant: No Cap Expense Fund; Rent Stabilization Board Fund; Parks Tax Fund; Measure GG – Fire Prep Tax Fund; Street Lighting Assessment District Fund; Employee Training Fund; Private Percent – Art Fund; Measure T1 – Infrastructure & Facilities Fund; FUND\$ Replacement Fund; Capital Improvement Fund; FEMA Fund; CFD #1 District Fire Protect Bond Fund; Special Tax Bonds CFD#1 ML-ROOS Fund; Shelter+Care HUD Fund; Shelter+Care County Fund; Zero Waste Fund; Marina Operations/Maintenance Fund; Sanitary Sewer Operation Fund; Clean Storm Water Fund; Private Sewer Lateral Fund; Permit Service Center Fund; Off-Street Parking Fund; Parking Meter Fund; Unified Program (CUPA) Fund; Building Purchases & Management Fund; Equipment Replacement Fund; Equipment Maintenance Fund; Building Maintenance Fund; Central Services Fund; Workers’ Compensation Fund; Public Liability Fund; Information Technology Cost Allocation Plan Fund; Health State Aid Realignment Trust Fund; Tobacco Control Trust Fund; Mental Health State Aid Realignment Fund; Alameda Abandoned Vehicle Abatement Authority; Bio-Terrorism Grant Fund; PERS Savings Fund; and Sick Leave Entitlement.

Section 3. Copies of this Ordinance shall be posted for two days prior to adoption in the display case located near the walkway in front of the Maudelle Shirek Building, 2134 Martin Luther King Jr. Way. Within 15 days of adoption, copies of this Ordinance shall be filed at each branch of the Berkeley Public Library and the title shall be published in a newspaper of general circulation.

Attachment for Annual Appropriations Ordinance - Fiscal Year 2026**REVOLVING FUNDS/INTERNAL SERVICE FUNDS**

Appropriations are identified with revolving and internal service funds. Such funds derive revenue by virtue of payment from other fund sources as benefits are received by such funds, and the total is reflected in the Less Revolving Funds and Internal Service Funds. The funds are:

Revolving/Internal Service Funds

Employee Training Fund	828,500
Equipment Replacement Fund	14,690,694
Equipment Maintenance Fund	12,602,639
Building Maintenance Fund	6,017,798
Central Services Fund	411,905
Workers' Compensation Fund	11,863,212
Public Liability Fund	4,893,202
Information Technology Fund	27,834,137
Subtotal Revolving/Internal Service Funds	<u>\$79,142,085</u>

DUAL APPROPRIATIONS - WORKING BUDGET

Dual appropriations are identified with revenues generated by one fund and transferred to another fund. Both funds are credited with the applicable revenue, and the total is reflected in the Less Dual Appropriations. The dual appropriations are:

Transfers to the General Fund

<u>Indirect Cost Reimbursement</u>	
CDBG Fund	176,194
Street Light Assessment District Fund	121,286
UC Settlement	5,000
One-Time Grant: No Cap Exp	78,545
Zero Waste Fund	2,672,297
Marina Enterprise Fund	452,819
Sanitary Sewer Fund	1,583,367
Clean Storm Water Fund	314,606
Permit Service Center Fund	2,187,182
Unified Program (CUPA) Fund	89,070
Subtotal Transfers to General Fund:	<u>\$ 7,680,366</u>

Transfer to Safety Members Pension Fund from General Fund	551,804
Transfer to Measure U1 Fund from General Fund	6,500,000
Transfer to GF Operating Reserves Fund from General Fund	4,177,541
Transfer to GF Stabilization Reserves Fund from General Fund	3,299,963
Transfer to GF Catastrophic Reserves Fund from General Fund	2,699,970
Transfer to PERS Savings Fund from General Fund	2,822,392
Transfer to Health State Aid Realignment from General Fund	1,953,018
Transfer to Fair Election Fund from General Fund	612,210
Transfer to Capital Improvement Fund (CIP) from General Fund	16,553,180
Transfer to Marina Fund from General Fund	1,409,886
Transfer to Equipment Replacement Fund from General Fund	1,759,380
Transfer to Public Liability Fund from General Fund	3,744,923
Transfer to Catastrophic Loss Fund from General Fund	8,216,345
Transfer to IT Cost Allocation Fund from General Fund	71,335
Transfer to Police Employee Retiree Health Assistance Plan from General Fund	400,136
Transfer to Sick Leave Entitlement Fund from General Fund	201,501
Transfer to Employee Training Fund from GF Payroll Deduction Trust Fund	750,000
Transfer to General Fund from GF Payroll Deduction Trust Fund	6,000,000
Transfer to General Fund from Measure U1 Fund	2,500,000
Transfer to GF Payroll Deduction Trust Fund from PERS Fund	6,000,000
Transfer to General Fund from Health State Aid Realignment Fund	2,643,280
Transfer to Paramedic Tax Fund from Measure FF - Public Safety Fund	757,925
Transfer to Berkeley Repertory Theater Debt Service Fund from CIP Fund	499,802
Transfer from CIP Fund to 2010 COP (Animal Shelter) Fund	402,613
Transfer to Equipment Replacement Fund from Capital Improvement Fund (CIP)	678,030
Transfer to Private Sewer Lateral Fund from Sewer Fund	90,501
Transfer to Catastrophic Loss Fund from Permit Service Center Fund	50,555
Transfer to Catastrophic Loss Fund from Unified Program (CUPA) Fund	5,082
Transfer to General Fund from Parking Meter Fund	1,042,288
Transfer to General Fund from Workers Compensation Fund	5,187,019
Transfer to General Fund from IT Cost Allocation Fund	6,466,414
Transfer to GF Payroll Deduction Trust Fund from Sick Leave Entitlement Fund	273,854
Transfer to First Source Fund from Parks Tax Fund	26,925
Transfer to First Source Fund from Capital Improvement Fund	26,925
Transfer to First Source Fund from Marina Fund	2,175
Transfer to Public Art Fund from Parks Tax Fund	68,119
Transfer to Public Art Fund from Capital Improvement Fund	141,357
Transfer to Public Art Fund from Marina Fund	3,806
Subtotal Transfers to Other Funds:	<u>88,590,254</u>
Sub-Total Dual Appropriations	<u>96,270,619</u>
Grand Total Dual Appropriations	175,412,705

SUMMARY OF APPROPRIATIONS BY FUND

ERMA Fund #	Fund	FY 2026 Revised #1	2nd AAO			FY 2026 Revised #2
			Unencumbered Carryovers	Other Adjustments	Total Amend.	
11	General Fund Discretionary	360,191,643	-	-	-	360,191,643
13	GF - Payroll Deduction Trust	6,750,000	-	-	-	6,750,000
16	Measure U1 - Housing	14,898,717	-	(4,496,669)	(4,496,669)	10,402,048
17	Climate Equity Action	67,574	-	-	-	67,574
101	Library - Tax	29,891,544	-	-	-	29,891,544
102	Library - Trans Based	4,708,623	-	-	-	4,708,623
103	Library - Grants	99,884	-	-	-	99,884
104	Library - Friends & Gift	225,773	-	-	-	225,773
105	Library - Foundation	204,103	-	-	-	204,103
106	Asset Forfeiture	61,000	-	-	-	61,000
107	Special Tax Measure E	1,882,839	-	-	-	1,882,839
108	Workforce Investment	58,692	-	-	-	58,692
110	Sec 108 Loan Gty Asst.	1,183,612	-	-	-	1,183,612
111	Fund Raising Activities	56,019	-	6,000	6,000	62,019
113	Gilman Sports Field	504,669	-	75,000	75,000	579,669
115	Animal Shelter	192,849	-	-	-	192,849
116	Paramedic Tax	4,894,631	-	-	-	4,894,631
119	Domestic Violence Prev - Vit Stat	32,490	-	-	-	32,490
120	Affordable Housing Mitigation	28,704,015	-	-	-	28,704,015
121	Affordable Child Care	16,892	-	-	-	16,892
122	Inclusionary Housing Program	926,894	-	800	800	927,694
123	Condo Conversion	1,084,166	-	-	-	1,084,166
125	Playground Camp	5,030,667	-	1,923	1,923	5,032,590
126	State-Prop 172 Pub.Safety	1,956,638	-	-	-	1,956,638
127	State Transportation Tax	15,633,805	-	1,102,235	1,102,235	16,736,040
128	CDBG	4,728,666	-	-	-	4,728,666
129	Rental Housing Safety Program	2,835,062	-	-	-	2,835,062
130	Measure B - Local St & Road	2,245,450	-	-	-	2,245,450
131	Measure B - Bike & Pedestrian	165,754	-	-	-	165,754
132	Measure B - Paratransit	31,387	-	-	-	31,387
133	Measure F Alameda County VRF St & Rd	1,550,230	-	-	-	1,550,230
134	Measure BB - Local St & Road	22,752,386	-	-	-	22,752,386
135	Meaure BB - Bike & Pedestrian	2,633,212	-	-	-	2,633,212
136	Measure BB - Paratransit	1,366,768	-	-	-	1,366,768
137	One-Time Funding	868,238	-	4,554,000	4,554,000	5,422,238
138	Parks Tax	31,611,126	-	378,334	378,334	31,989,460
139	Streets and Open Space Improvement (SOSIP)	450,000	-	-	-	450,000
140	Measure GG - Fire Prep Tax	6,697,635	-	-	-	6,697,635
142	Streetlight Assesment District	4,694,382	-	-	-	4,694,382
143	Berkeley Bus Ec Dev	579,670	-	-	-	579,670
144	Citywide RLF	368,414	-	-	-	368,414
146	Employee Training	828,500	-	-	-	828,500
147	UC Settlement	7,654,842	-	-	-	7,654,842
148	Cultural Trust	3,329,193	-	-	-	3,329,193
149	Private Party Sidewalks	1,429,971	-	-	-	1,429,971
150	Public Art Fund	340,203	-	-	-	340,203
152	Vital & Health Statistics Trust Fund	31,292	-	-	-	31,292
154	PERS Savings	6,000,000	-	-	-	6,000,000
156	Hlth State Aid Realign Trust	6,894,776	-	-	-	6,894,776
157	Tobacco Cont.Trust	382,344	-	-	-	382,344
158	Mental Health State Aid Realign	6,412,810	-	250,000	250,000	6,662,810
159	Citizens Option Public Safety Trust	978,186	-	-	-	978,186
161	Alameda Cty Abandoned Vehicle Abatement	101,306	-	-	-	101,306
164	Measure FF - Public Safety	13,854,778	-	-	-	13,854,778
165	Fair Elections	664,752	-	-	-	664,752
166	Measure FF - Street Repair	975,000	-	341,761	341,761	1,316,761
301	Operating Grants - Federal	155,304	-	-	-	155,304
302	Operating Grants - State	14,189,604	-	-	-	14,189,604
305	Capital Grants - Federal	150,751	-	-	-	150,751
306	Capital Grants - State	4,615,096	-	150,000	150,000	4,765,096
307	Capital Grants - Local	10,206,169	-	-	-	10,206,169
309	OTS DUI Enforcement Education Prg.	389,321	-	-	-	389,321
310	HUD/Home	2,797,600	-	-	-	2,797,600
311	ESG	452,137	-	-	-	452,137
312	Health (General)	2,750,657	-	59,613	59,613	2,810,270
313	Target Case Management Linkages	1,606,318	-	-	-	1,606,318
315	Mental Health Service Act	14,191,735	-	-	-	14,191,735

SUMMARY OF APPROPRIATIONS BY FUND

ERMA Fund #	Fund	FY 2026 Revised #1	2nd AAO			FY 2026 Revised #2
			Unencumbered Carryovers	Other Adjustments	Total Amend.	
316	Health (Short/Doyle)	7,577,044	-	-	-	7,577,044
317	EPSDT Expansion Proposal	669,282	-	-	-	669,282
318	Alcoholic Bev Ctr OTS/UC	76,237	-	-	-	76,237
319	Youth Lunch	59,736	-	-	-	59,736
320	Sr. Nutrition Title III	294,620	-	42,000	42,000	336,620
321	CFP Title X	120,790	-	35,000	35,000	155,790
324	BUSD Grant	216,959	-	-	-	216,959
325	Vector Control	495,519	-	-	-	495,519
326	Alameda County Grants	1,117,531	-	-	-	1,117,531
327	Senior Supportive Social Services	167,924	-	-	-	167,924
328	Family Care Support Program	176,687	-	-	-	176,687
329	CA Integrated Waste Management	10,474	-	12,359	12,359	22,833
331	Housing Mitigation	2,863,234	-	-	-	2,863,234
333	CALHOME	284,240	-	6,000	6,000	290,240
334	CSBG	302,058	-	95,174	95,174	397,231
336	One-Time Grant: No Cap Exp	14,158,993	1,326,997	1,688,120	3,015,117	17,174,110
339	MTC	890,038	-	-	-	890,038
340	FEMA	4,060,116	-	-	-	4,060,116
341	Alameda Cty Waste Mgt.	345,000	-	-	-	345,000
343	State Dept Conserv/Recylg	32,000	-	-	-	32,000
344	CalTRANS Grant	18,301	-	-	-	18,301
347	Shelter+Care HUD	7,338,025	-	-	-	7,338,025
348	Shelter+Care County	1,041,448	-	-	-	1,041,448
349	JAG Grant	60,759	-	-	-	60,759
350	Bioterrorism Grant	321,116	-	88,721	88,721	409,837
354	ARPA - Local Fiscal Recovery Fund	1,074,897	-	-	-	1,074,897
501	Capital Improvement Fund	36,735,818	-	240,000	240,000	36,975,818
502	Phone System Replacement	597,997	-	-	-	597,997
503	FUND\$ Replacement	3,626,690	-	-	-	3,626,690
504	PEG-Public, Education & Government	267,210	-	-	-	267,210
506	Measure M - Street & Watershed Improvement	788,348	-	-	-	788,348
511	Measure T1 - Infra & Facil.	39,503,065	-	26,137	26,137	39,529,201
512	Measure O	63,166,516	-	-	-	63,166,516
514	Eire Admin Training Building	4,500,000	-	11,000,000	11,000,000	15,500,000
552	09 Measure FF Debt Service	1,330,513	-	-	-	1,330,513
553	2015 GORBS	2,043,981	-	-	-	2,043,981
554	2012 Lease Revenue Bonds BJPFA	499,849	-	-	-	499,849
555	2015 GORBS - 2002 G.O. Refunding Bonds	378,696	-	-	-	378,696
556	2015 GORBS (2007, Series A)	142,312	-	-	-	142,312
557	2015 GORBS (2008 Measure I)	479,416	-	-	-	479,416
558	2010 COP (Animal Shelter)	140,085	-	-	-	140,085
559	Measure M GO Street & Water Imps	1,639,250	-	-	-	1,639,250
560	Infrastructure & Facilities Measure T1	3,755,881	-	-	-	3,755,881
561	Measure O - Housing Bonds	4,600,873	-	-	-	4,600,873
601	Zero Waste	72,592,640	-	-	-	72,592,640
606	Marina - Coastal Conservancy	7,822,195	-	-	-	7,822,195
607	Marina - Department of Boating and Waterway	300	18,500	26,400	44,900	45,200
608	Marina Operation	9,022,292	-	334,400	334,400	9,356,692
611	Sewer	65,478,615	-	-	-	65,478,615
612	Private Sewer Lateral FD	80,849	-	-	-	80,849
616	Clean Storm Water	18,446,635	-	-	-	18,446,635
621	Permit Service Center	29,270,697	-	-	-	29,270,697
622	Unified Program (CUPA)	1,024,773	-	-	-	1,024,773
627	Off Street Parking	9,179,619	-	-	-	9,179,619
631	Parking Meter	10,571,538	-	-	-	10,571,538
636	Building Purchases and Management	3,953,673	-	-	-	3,953,673
671	Equipment Replacement	14,690,694	-	-	-	14,690,694
672	Equipment Maintenance	12,602,639	-	-	-	12,602,639
673	Building Maintenance Fund	6,017,798	-	-	-	6,017,798
674	Central Services	411,905	-	-	-	411,905
676	Workers Compensation	11,863,212	-	-	-	11,863,212
678	Public Liability	4,893,202	-	-	-	4,893,202
679	Catastrophic Loss	8,614,781	-	-	-	8,614,781
680	IT Cost Allocation	27,834,137	-	-	-	27,834,137
706	Police Medical Trust Fund	48,281	-	-	-	48,281
721	Retiree Medical Trust Fund - BHA	2,970	-	-	-	2,970
722	Retiree Medical Trust Fund - IBEW	3,842	-	-	-	3,842

SUMMARY OF APPROPRIATIONS BY FUND

ERMA Fund #	Fund	FY 2026 Revised #1	2nd AAO			FY 2026 Revised #2
			Unencumbered Carryovers	Other Adjustments	Total Amend.	
723	Retiree Medical Trust Fund - Local 1	26,083	-	-	-	26,083
724	Retiree Medical Trust Fund - Z1 Mgmt.	4,042	-	-	-	4,042
725	Retiree Medical Trust Fund - Z2 To Z6	18,402	-	-	-	18,402
726	Retiree Medical Trust Fund - Local 535	40,512	-	-	-	40,512
727	Retiree Medical Trust Fund - Local 790	44,160	-	-	-	44,160
731	Police EE Retiree Health Ast Plan	7,466	-	-	-	7,466
736	Fire Medical Trust Fund	46,448	-	-	-	46,448
762	Successor Agency - Savo DSF	57,120	-	-	-	57,120
776	Thousand Oaks Underground	100,096	-	-	-	100,096
777	Measure H - School Tax	500,002	-	-	-	500,002
778	Measure Q - CFD#1 Dis. Fire Protect Bond	110,499	-	-	-	110,499
779	Spl Tax Bds. CFD#1 ML-ROOS	778,589	-	-	-	778,589
780	Sick Leave Entitlement	322,955	-	-	-	322,955
781	Berkeley Tourism BID	2,209,676	-	-	-	2,209,676
782	Elmwood Business Improvement District	59,951	-	-	-	59,951
783	Solano Ave BID	40,445	-	-	-	40,445
784	Telegraph Avenue Bus. Imp. District	898,909	-	-	-	898,909
785	North Shattuck BID	349,282	-	-	-	349,282
786	Downtown Berkeley Prop & Improv. District	1,599,725	-	-	-	1,599,725
801	Rent Board	9,779,177	-	-	-	9,779,177
GROSS EXPENDITURE:		1,203,609,112	1,345,497	16,017,307	17,362,804	1,220,971,916
	Dual Appropriations	(95,327,591)	-	(943,028)	(943,028)	(96,270,619)
	Revolving & Internal Service Funds	(79,142,085)	-	-	-	(79,142,085)
NET EXPENDITURE:		1,029,139,436	1,345,497	15,074,279	16,419,776	1,045,559,212

FY 2025 Unencumbered Carryover and FY 2026 Adjustments (AAO#2)

Attachment 2

Fund #	Fund Name	Department	Recommended Carryover	Recommended Adjustments	Project Number	Description/Project Name	Comments/Justification
016	Measure U1	HHCS		\$ (4,496,669.00)		1740 San Pablo Project	Reduction of FY 2026 budget for delayed 1740 San Pablo project. The department will add it back in their FY27 budget
016 Total			\$ -	\$ (4,496,669.00)			
111	Fund Raising Activities	HHCS		\$ 6,000.00	HHADMO2301	Meals on Wheels of Alameda County Donation	Appropriate fund to pay for an urgent freezer repair, volunteer appreciation supplies and outreach material
111 Total			\$ -	\$ 6,000.00			
113	Gilman Sport Field	Parks, Rec. and Waterfront		\$ 75,000.00		Gilman User Fees transfer to Fund 114 for FY26.	Appropriate funds for Gilman User Fees transfer to Fund 114 for FY26.
113 Total			\$ -	\$ 75,000.00			
122	Inclusionary Housing Program	HHCS		\$ 800.00		Inclusionary Housing Program	Appropriate fund to cover salary and benefits for June for the CalHOME Program
122 Total			\$ -	\$ 800.00			
125	Playground Camp	Parks, Rec. and Waterfront		\$ 1,923.00	PRWCP23002	FOBTC Donation	Appropriate funds to add donation funds for Watershed Progressive payments.
125 Total			\$ -	\$ 1,923.00			
127	State Transportation Tax	Public Works		\$ 664,835	PWT1ST2202	T1 Infrastructure projects	Appropriate funds for Measure T1 Infrastructure project
127	State Transportation Tax	Public Works		\$ 437,400	PWENRW2601	Retaining Wall - 2709 Hilgard Ave.	Appropriate funds for the 2709 Hilgard Avenue Retaining Wall Stabilization. Approved by Council through Res. No. 72,096-N.S.
127 Total			\$ -	\$ 1,102,235			
137	One-Time Funding	HHCS		\$ 4,554,000.00		Homekey+ award for MLK House	Appropriate funds for new Homekey+ award to pass through to Insight Housing Approved by council through Res. No. 71,68-N.S. for MLK House Project
137 Total			\$ -	\$ 4,554,000.00			
138	Park Tax	Parks, Rec. and Waterfront		\$ 311,134.00	PRWT122005	Tom Bates Restroom/ Community Space	Appropriate fund for the Tom Bates Restroom/Community Space project.
138	Park Tax	Parks, Rec. and Waterfront		\$ 10,000.00	PRWPK26006	Seltzer Donation for Thousand Oaks Park Play Area	Appropriate fund for Seltzer memorial park play structure at Thousand Oaks Park.
138	Park Tax	Parks, Rec. and Waterfront		\$ 10,200.00		Bench Donation	Appropriate fund for memorial benches donation. Approved by council through Res. Nos. 72,125-N.S.(0 2/10/2026), 72,126-N.S. (02/10/2026), and 71,997-N.S. (10/28/2025)
138	Park Tax	Parks, Rec. and Waterfront		\$ 18,000.00		PGE shortfall	Appropriate funds for anticipated increase in PGE expense.
138	Park Tax	Parks, Rec. and Waterfront		\$ 29,000.00		EBMUD shortfall	Appropriate funds for anticipated increase in EBMUD expense.
138 Total			\$ -	\$ 378,334.00			
158	Mental Health State Aid Realignment	HHCS		\$ 250,000.00	HHMRLADM23	Worldwide Travel Staffing contract	Appropriate funds for Nurse Registry Services contract #32000232. Approved by council per Res. No. 72,054-N.S. dated 12/2/2025
158 Total			\$ -	\$ 250,000.00			
166	Measure FF	Public Works		\$ 341,760.66		Measure FF Staff costs and equipment, supplies	Appropriate funds for Measure FF Staff costs and equipment, supplies
166 Total			\$ -	\$ 341,760.66			

FY 2025 Unencumbered Carryover and FY 2026 Adjustments (AAO#2)

Attachment 2

Fund #	Fund Name	Department	Recommended Carryover	Recommended Adjustments	Project Number	Description/Project Name	Comments/Justification
306	Capital Grants-State	Public Works		\$ 150,000.00	PWTRCS2501	Washington Elementary & Berkeley High School	Appropriate funding for Washington Elementary and Berkeley High safe routes to school. Approved per Council Res. No. 70,385-N.S.
306 Total			\$ -	\$ 150,000.00			
312	Health (General)	HHCS		\$ 19,313.00	HHPWIC2301	Women, Infants and Children Grant	Appropriate fund for WIC Program. Approved by Council through Res. No. 71,896 dated 07/22/2025.
312	Health (General)	HHCS		\$ 40,300.00	HHPWIC2301	Women, Infants and Children Grant	Appropriate fund for Additional CDPH -WIC Amendment #01 to pay for increase in caseload.
312 Total			\$ -	\$ 59,613.00			
320	Sr. Nutrition (Title III)	HHCS		\$ 6,000.00	HHPWIC2301	C1 Congregate Meals Grant	Appropriate funds for additional C1 Congregate Meals Grant allocation from Alameda County to pay for personnel
320	Sr. Nutrition (Title III)	HHCS		\$ 36,000.00	HHPWIC2301	C2 Meals on Wheels Grant	Appropriate funds for additional C2 Meals on Wheels Grant allocation from Alameda County to pay for personnel
320 Total			\$ -	\$ 42,000.00			
321	C.F.P. Title X	HHCS		\$ 35,000.00	HHPTIX2401	Title X Grant	Appropriate Title X funding for Increased budget to account for City of Berkeley off-cycle grant.
321 Total			\$ -	\$ 35,000.00			
329	Used Oil Grant	Public Works		\$ 12,359.00		CalRecycle Used Oil Grant	Appropriate fund for Annual CalRecycle Used Oil Grant
329 Total			\$ -	\$ 12,359.00			
333	CalHome Program	HHCS		\$ 6,000.00		CalHOME program	Appropriate funds to cover salary and benefits for June for the CalHOME Program
333 Total			\$ -	\$ 6,000.00			
334	CSBG	HHCS		\$ 43,002.00		Community Services Block Grant	Appropriate funds for off-cycle CSBG grant
334	CSBG	HHCS		\$ 24,367.50		Community Services Block Grant	Appropriate funds for off-cycle CSBG grant
334	CSBG	HHCS		\$ 1,804.00		Community Services Block Grant	Appropriate CSBG funds for LifeLong Medical contract
334	CSBG	HHCS		\$ 26,000.00		Community Services Block Grant	Appropriate CSBG funds for Women's Daytime Drop-In contract
334 Total			\$ -	\$ 95,173.50			
336	One-Time Grant	City Manager's Office		\$ 90,000		Equity 4 Black Berkeley	Appropriate funds for the Equity 4 Black Berkeley grant (E4BB)
336	One-Time Grant	City Manager's Office		\$ 15,900		Civic Arts Grant	Appropriate funds for the Civic Arts Fund grant program
336	One-Time Grant	City Manager's Office		\$ 20,000		Americans for the Arts (AFTA) Grant	Appropriate funds for the American for the Arts (AFTA) grant. Approved by council through Res.,. No. 72,081-N.S. dated 01/20/2026
336	One-Time Grant	HHCS	\$ 1,226,997			Encampment Resolution Funding	Carryover Encampment Resolution Funding (ERF) grant funds for Dorothy Day House Contract
336	One-Time Grant	HHCS		\$ 17,000	HHMSPMHS23	Mental Health Student Services Act Grant	Appropriate funds due to budget adjustment for staff training.
336	One Time Grant	Parks, Rec. and Waterfront	\$ 100,000.00	\$ 900,000.00	PRWPK24011	USDN Trees Make Life Better	Carryover and appropriate funds for re-instated tree planting grants - USDN Trees Make Life Better
336	One Time Grant	Parks, Rec. and Waterfront		\$ 270,000.00	PRWPK26015	Youthworks Clean Berkeley Project	Appropriate funds for Youthworks Clean Berkeley Project grant. Approved by council through Res. No. 71,999-N.S. dated 10/28/2025

FY 2025 Unencumbered Carryover and FY 2026 Adjustments (AAO#2)

Attachment 2

Fund #	Fund Name	Department	Recommended Carryover	Recommended Adjustments	Project Number	Description/Project Name	Comments/Justification
336	One-Time Grant	Public Works		\$ 325,000.00	PWENSD2501	West Berkeley Aquatic Park Stormwater Improvement project	Appropriate fund for the West Berkeley Aquatic Park Stormwater Improvement project. Approved by Council through Res. No. 71,417-N.S.
336	One-Time Grant	Public Works		\$ 50,220.00		ACTC Co-op Agreement Maintain I80/Gilman Landscaping	Appropriate fund for a cooperative agreement to maintain landscape in I80/Gilman project area to ensure compliance with permit and landscape plan requirements.
336 Total			\$ 1,326,997	\$ 1,688,120.00			
350	Bio-Terrorism Grant	HHCS		\$ 88,721.22		Public Health Emergency Preparedness Grant	Appropriate funds due to additional allocation from the California Department of Public Health
350 Total			\$ -	\$ 88,721.22			
501	Capital Improvements	Public Works		\$ 240,000.00	PWENST2601	Street Rehab FY26	Appropriate fund for the FY 2026 Street Rehab project
501 Total			\$ -	\$ 240,000.00			
511	Measure T1-Infra.&Facil.	Parks, Rec. and Waterfront		\$ 12,910.16	PRWT122009	Aquatic Park Tide Tubes Clean Out, Phase 1B	Carryover funds of Aquatic Park Tide Tubes Clean Out, Phase 1B project
511	Measure T1-Infra.&Facil.	Parks, Rec. and Waterfront		\$ 13,226.41	PRWT122011	King Pool Tile and Plaster Replacement	Carryover fund of King Pool Tile and Plaster Replacement project
511 Total			\$ -	\$ 26,136.57			
514	Fire Admin-Training Building	Fire		\$ 11,000,000.00		Fire Dept HQ Escrow Account	Appropriate fund for Fire Dept HQ Escrow Account to record draws through end of FY 2026
514 Total			\$ -	\$ 11,000,000.00			
607	Dept of Boating and Waterway	Parks, Rec. and Waterfront	\$ 18,500.00		PRWWF25007	SAVE 2024	Carryover of Department of Boating and Waterway SAVE 2024 grant funds.
607	Dept of Boating and Waterway	Parks, Rec. and Waterfront		\$ 10,000.00	PRWWF26007	SAVE 2025	Appropriate fund for Department of Boating and Waterway SAVE 2025 grant funds.
607	Dept of Boating and Waterway	Parks, Rec. and Waterfront		\$ 16,400.00	PRWWF26007	SAVE 2025	Appropriate fund for Department of Boating and Waterway additional SAVE 2025 grant funds.
607 Total			\$ 18,500.00	\$ 26,400.00			
608	Marina Operations	Parks, Rec. and Waterfront		\$ 230,000.00	PRWWF20005	O &K Electrical Project	Appropriate funds for the O&K Electrical Project.
608	Marina Operations	Parks, Rec. and Waterfront		\$ 100,000.00	PRWWF26005	Marina WIFI Project	Appropriate funds for the Marina WIFI Project.
608	Marina Operations	Parks, Rec. and Waterfront		\$ 3,400.00		Memorial bench donation	Appropriate fund to spend donated funds for memorial benches at the Waterfront.
608	Marina Operations	Parks, Rec. and Waterfront		\$ 1,000.00	PRWWF26007	SAVE 2025 Grant	Appropriate fund for SAVE 2025 grant match funds.
608 Total			\$ -	\$ 334,400.00			
Grand Total			\$ 1,345,497.32	\$ 16,017,306.95			

*Adjustment is a new allocation from fund balance, appropriation of new grant, increase or decrease in grant allocation or any line item budget.

