



Office of the City Manager

REVISED AGENDA MATERIAL for Supplemental Packet 2

Meeting Date: June 23, 2026

Item Number: 2

Item Description: FY 2027 Annual Appropriations Ordinance

Submitted by: Maricar Dupaya, Budget Manager
City Manager's Office

The staff report and accompanying ordinance and exhibit (*Exhibit A: FY 2027 Annual Appropriation Ordinance Summary of Appropriations by Fund*) reflect funding changes and other technical adjustments since the Annual Appropriation Ordinance was first prepared and published for the June 23, 2026 meeting.

Original Recommendation:

Adopt first reading of an Ordinance adopting the FY 2027 Annual Appropriations Ordinance (AAO) in the amount of \$ \$916,819,369 (gross appropriations) and \$791,496,351 (net appropriations).

Revised Recommendation:

Adopt first reading of an Ordinance adopting the FY 2027 Annual Appropriations Ordinance (AAO) in the amount of \$918,080,782 (gross appropriations) and \$792,372,533 (net appropriations).



Office of the City Manager

ACTION CALENDAR
June 23, 2026

To: Honorable Mayor and Members of the City Council
From: Paul Buddenhagen, City Manager
Submitted by: Maricar Dupaya, Budget Manager
Subject: FY 2027 Annual Appropriations Ordinance

RECOMMENDATION

Adopt first reading of an Ordinance adopting the FY 2027 Annual Appropriations Ordinance (AAO) in the amount of \$918,080,782 (gross appropriations) and \$792,372,533 (net appropriations).

FISCAL IMPACTS OF RECOMMENDATION

The FY 2027 Annual Appropriations Ordinance authorizes gross appropriations of \$918,080,782 and net appropriations of \$792,372,533. The General Fund Umbrella of Funds (Funds 011-099) totals \$326,075,199 and the balance of \$592,005,584 represents the other non-discretionary funds.

BACKGROUND

The City Charter states that at the time of budget adoption the Council passes an annual appropriations ordinance, which shall be based upon the budget submitted by the City Manager and as amended by the City Council. The AAO establishes the expenditure limits by fund for FY 2027. Exhibit A provides a Fund-by-Fund summary of these limits for FY 2027.

The FY 2027 Annual Appropriations Ordinance is a Strategic Plan Priority, advancing our goal to provide an efficient and financially healthy City government.

ENVIRONMENTAL SUSTAINABILITY

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 set the adopted funding limits for FY 2027.

CONTACT PERSON

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

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

Attachments:

1: Ordinance

Exhibit A: FY 2027 Annual Appropriation Ordinance Summary of Appropriations
by Fund

ORDINANCE NO. #,###-N.S.

ADOPTING THE ANNUAL APPROPRIATIONS ORDINANCE BASED ON THE ADOPTED BUDGET FOR FISCAL YEAR 2027 AS PROPOSED BY THE CITY MANAGER AND PASSED BY THE CITY COUNCIL

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 2027 submitted by the City Manager and passed by the City Council be adopted as follows and as summarized in Exhibit A:

A. General Fund (Funds 001-099)	326,075,199
B. Special Funds (Funds 100-199)	216,589,270
C. Grant Funds (Funds 300-399)	53,177,554
D. Capital Projects Funds (Funds 500-550)	52,206,879
E. Debt Service Fund (Funds 551-599)	17,341,098
F. Enterprise Funds (Funds 600-669)	171,997,862
G. Internal Service Funds (Funds 146, 670-699)	61,359,860
H. Trust Funds (Funds 701-759)	213,777
H. Successor Agency (Funds 760-769)	57,120
I. Agency Funds (Funds 771-799)	7,763,308
J. Other Funds (Funds 800-899)	11,298,855
<u>K. Total</u>	
Total General Fund	326,075,199
Add: Total Other Than General Fund	592,005,583
Gross Revenue Appropriated	918,080,782
Less: Dual Appropriations	-67,150,003
Less: Revolving/Internal Service Funds	-58,558,246
Net Revenue Appropriated	792,372,533

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; PERS Savings Fund; Health State Aid Realignment; Fair Election Fund; Capital Improvement Fund; Phone System Replacement; Equipment Replacement Fund; Public Liability Fund; Catastrophic Loss Fund; IT Cost Allocation Fund; Police Employee Retiree Health Assistance Plan; Safety Members Pension Fund; Marina Fund; Measure U1; 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); and Health State Aid Realignment Fund; 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 Measure U1 Fund to the Workers Compensation Fund.
- f. From the Catastrophic Reserve Fund to the Playground Camp Fund.
- g. From the Library Tax Fund to Library Reserves Fund.
- h. From Gilman Sports Field Fund to Gilman Field Reserve Fund
- i. From Measure FF-Public Safety Fund to Paramedic Tax Fund.
- j. 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.
- k. From Capital Improvement Fund to PERS Savings Fund; Berkeley Repertory Theater Fund; and 2010 COP (Animal Shelter) Fund.
- l. To the Public Art Fund from the Parks Tax Fund; Capital Improvement Fund; and the Marina Fund.
- m. To CFD#1 District Fire Protection Bond (Measure Q) from Special Tax Bonds CFD#1 ML-ROOS.
- n. To Private Sewer Lateral Fund from Sanitary Sewer Operation Fund.
- o. To Catastrophic Loss Fund from Permit Service Center Fund; and 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; and Bio-Terrorism Grant Fund; PERS Savings; 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 Council Chambers, 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 2027

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" in item I. The funds are:

Revolving/Internal Service Funds

Employee Training Fund	832,239
Equipment Replacement Fund	14,071,895
Equipment Maintenance Fund	11,072,559
Building Maintenance Fund	4,849,695
Central Services Fund	413,179
Workers' Compensation Fund	6,567,967
Public Liability Fund	3,760,097
Information Technology Fund	16,990,615
Subtotal Revolving/Internal Service Funds	<u>\$ 58,558,246</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" in item I. The dual appropriations are:

Transfers to the General Fund

<u>Indirect Cost Reimbursement</u>	
CDBG Fund	176,194
Street Light Assessment District Fund	165,368
Zero Waste Fund	3,054,931
Marina Enterprise Fund	484,283
Sanitary Sewer Fund	1,441,311
Clean Storm Water Fund	258,425
Permit Service Center Fund	2,782,679
Unified Program (CUPA) Fund	<u>124,934</u>
Subtotal Transfers to General Fund:	<u>\$ 8,488,125</u>

Transfer to Measure U1 Fund from General Fund	6,600,000
Transfer to Animal Shelter Fund from General Fund	2,454,237
Transfer to PERS Savings Fund from General Fund	500,000
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	13,438,105
Transfer to Equipment Replacement Fund from General Fund	1,355,362
Transfer to Public Liability Fund from General Fund	3,446,161
Transfer to Catastrophic Loss Fund from General Fund	9,628,358
Transfer to Police Employee Retiree Health Assistance Plan from General Fund	400,136
Transfer to Sick Leave Entitlement Fund from General Fund	367,604
Transfer from GF Payroll Deduction Trust Fund to Employee Training Fund	750,000
Transfer to Local Housing Trust Fund from Measure U1 Fund	1,855,000
Transfer to Library Reserve Fund from Library-Tax Fund	8,772,214
Transfer to General Fund from Health State Aid Realignment Fund	2,821,293
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 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 IT Cost Allocation Fund	1,080,728
Transfer to GF Payroll Deduction Trust Fund from Sick Leave Entitlement Fund	273,854
Transfer to First Source Fund from Parks Tax Fund	41,438
Transfer to First Source Fund from Capital Improvement Fund	24,600
Transfer to Public Art Fund from Parks Tax Fund	72,516
Transfer to Public Art Fund from Measure FF-Streets	271,279
Transfer to Public Art Fund from Capital Improvement Fund	137,288
Subtotal Transfers to Other Funds:	<u>58,661,878</u>
Sub-Total Dual Appropriations	<u>\$ 67,150,003</u>
Grand Total Dual Appropriations	\$ 125,708,249

SUMMARY OF APPROPRIATIONS BY FUND

ERMA	FY 2027
Fund # Fund	Adopted
11 General Fund Discretionary	313,849,211
13 GF - Payroll Deduction Trust	750,000
16 Measure U1 - Housing	11,475,988
101 Library - Tax	38,873,066
102 Library - Trans Based	3,800,000
103 Library - Grants	110,000
104 Library - Friends & Gift	183,000
105 Library - Foundation	200,000
106 Asset Forfeiture	61,000
107 Special Tax Measure E	1,972,678
108 Workforce Investment	61,379
110 Sec 108 Loan Gty Asst.	1,183,612
111 Fund Raising Activities	258,662
113 Gilman Sports Field	345,014
115 Animal Shelter	2,818,172
116 Paramedic Tax	5,158,767
119 Domestic Violence Prev - Vit Stat	31,261
120 Affordable Housing Mitigation	24,047,986
121 Affordable Child Care	240,982
122 Inclusionary Housing Program	606,924
123 Condo Conversion	933,121
125 Playground Camp	5,591,322
126 State-Prop 172 Pub.Safety	303,150
127 State Transportation Tax	10,602,412
128 CDBG	3,234,680
129 Rental Housing Safety Program	2,508,173
131 Measure B - Bike & Pedestrian	42,396
133 Measure F Alameda County VRF St & Rd	749,879
134 Measure BB - Local St & Road	9,914,294
135 Measure BB - Bike & Pedestrian	1,915,592
136 Measure BB - Paratransit	943,791
137 One-Time Funding	5,114,300
138 Parks Tax	26,089,319
139 Streets and Open Space Improvement (SOSIP)	200,000
140 Measure GG - Fire Prep Tax	5,738,458
142 Streetlight Assesment District	3,960,537
143 Berkeley Bus Ec Dev	156,387
145 Bayer-Miles Lab	100,000
146 Employee Training	832,239
147 UC Settlement	5,524,244
148 Cultural Trust	186,830
149 Private Party Sidewalks	300,000
150 Public Art Fund	162,252
152 Vital & Health Statistics Trust Fund	23,550

SUMMARY OF APPROPRIATIONS BY FUND

ERMA	FY 2027
Fund # Fund	Adopted
156 Hlth State Aid Realign Trust	5,419,935
157 Tobacco Cont.Trust	358,174
158 Mental Health State Aid Realign	4,008,124
159 Citizens Option Public Safety Trust	658,140
161 Alameda Cty Abandoned Vehicle Abatement	119,570
164 Measure FF - Public Safety	11,629,476
165 Fair Elections	672,470
166 Measure FF - Street Repair	28,830,781
302 Operating Grants - State	7,989,032
305 Capital Grants - Federal	500,000
306 Capital Grants - State	1,547,000
307 Capital Grants - Local	758,250
309 OTS DUI Enforcement Education Prg.	253,900
310 HUD/Home	1,595,935
311 ESG	226,367
312 Health (General)	2,638,541
313 Target Case Management Linkages	932,067
315 Mental Health Service Act	13,425,796
316 Health (Short/Doyle)	3,980,850
317 EPSDT Expansion Proposal	437,043
318 Alcoholic Bev Ctr OTS/UC	97,330
319 Youth Lunch	41,782
320 Sr. Nutrition Title III	246,233
321 CFP Title X	179,713
324 BUSD Grant	269,807
326 Alameda County Grants	621,735
328 Family Care Support Program	115,112
329 CA Integrated Waste Management	23,244
331 Housing Mitigation	1,345,533
333 CALHOME	202,744
334 CSBG	329,232
336 One-Time Grant: No Cap Exp	1,889,431
339 MTC	1,122,000
340 FEMA	3,249,982
341 Alameda Cty Waste Mgt.	500,000
343 State Dept Conserv/Recylg	32,000
347 Shelter+Care HUD	7,230,907
348 Shelter+Care County	1,024,051
349 JAG Grant	50,000
350 Bioterrorism Grant	321,938
501 Capital Improvement Fund	14,803,696
502 Phone System Replacement	449,408
503 FUND\$ Replacement	2,159,869
504 PEG-Public, Education & Government	267,210

SUMMARY OF APPROPRIATIONS BY FUND

ERMA Fund # Fund	FY 2027 Adopted
511 Measure T1 - Infra & Facil.	212,498
512 Measure O	34,314,198
552 09 Measure FF Debt Service	1,336,638
553 2015 GORBS	2,062,791
554 2012 Lease Revenue Bonds BJPFA	501,283
555 2015 GORBS - 2002 G.O. Refunding Bonds	381,552
556 2015 GORBS (2007, Series A)	143,615
557 2015 GORBS (2008 Measure I)	483,822
558 2010 COP (Animal Shelter)	140,085
559 Measure M GO Street & Water Imps	1,635,600
560 Infrastructure & Facilities Measure T1	3,752,681
561 Measure O - Housing Bonds	6,903,033
601 Zero Waste	64,052,954
608 Marina Operation	7,535,322
611 Sewer	41,215,597
612 Private Sewer Lateral FD	77,848
616 Clean Storm Water	9,876,763
621 Permit Service Center	28,635,790
622 Unified Program (CUPA)	1,172,868
627 Off Street Parking	7,700,602
631 Parking Meter	9,419,091
636 Building Purchases and Management	2,311,026
671 Equipment Replacement	14,071,895
672 Equipment Maintenance	11,072,559
673 Building Maintenance Fund	4,849,695
674 Central Services	413,179
676 Workers Compensation	6,567,967
678 Public Liability	3,760,097
679 Catastrophic Loss	3,447,023
680 IT Cost Allocation	16,990,615
706 Police Medical Trust Fund	48,281
721 Retiree Medical Trust Fund - BHA	2,970
722 Retiree Medical Trust Fund - IBEW	2,563
723 Retiree Medical Trust Fund - Local 1	22,595
724 Retiree Medical Trust Fund - Z1 Mgmt.	4,000
725 Retiree Medical Trust Fund - Z2 To Z6	12,000
726 Retiree Medical Trust Fund - Local 535	32,191
727 Retiree Medical Trust Fund - Local 790	37,106
731 Police EE Retiree Health Ast Plan	6,500
736 Fire Medical Trust Fund	45,571
762 Successor Agency - Savo DSF	57,120
774 Sustainable Energy - 2	17,038
776 Thousand Oaks Underground	97,006
777 Measure H - School Tax	500,000

SUMMARY OF APPROPRIATIONS BY FUND

ERMA	FY 2027
Fund # Fund	Adopted
778 Measure Q - CFD#1 Dis. Fire Protect Bond	108,850
779 Spl Tax Bds. CFD#1 ML-ROOS	779,811
780 Sick Leave Entitlement	322,955
781 Berkeley Tourism BID	2,298,135
782 Elmwood Business Improvement District	30,000
783 Solano Ave BID	25,000
784 Telegraph Avenue Bus. Imp. District	667,525
785 North Shattuck BID	248,903
786 Downtown Berkeley Prop & Improv. District	2,668,086
801 Rent Board	11,298,855
GROSS EXPENDITURE:	918,080,782
Dual Appropriations	(67,150,003)
Revolving & Internal Service Funds	(58,558,246)
NET EXPENDITURE:	792,372,533