



Office of the City Manager

REVISED AGENDA MATERIAL for Supplemental Packet 1

Meeting Date: July 7, 2026

Item Number: 1

Item Description: FY 2027 Annual Appropriations Ordinance

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

Staff recommends that the Council adopt a new first reading of Ordinance No. 8,029-N.S. following technical adjustments and refinements to the calculation of annual appropriation amounts identified during further review. This correction does not change any of the actions adopted under Item #1: Adopt the Fiscal Years 2027 & 2028 ("FY27 and FY28") Biennial Budget and the Fiscal Years 2027 – 2031 Capital Improvement Program (Five-Year CIP) at the June 23, 2026 Special Council meeting. This action is required to ensure the ordinance accurately reflects the corrected amounts.

Current Recommendation:

Adopt second reading of Ordinance No. 8,029-N.S. adopting the FY 2027 Annual Appropriations Ordinance (AAO) in the amount of \$921,596,116 (gross appropriations) and \$795,829,332 (net appropriations).

Revised Recommendation:

Adopt a new first reading of Ordinance No. 8,209-N.S. adopting the FY 2027 Annual Appropriations Ordinance (AAO) in the amount of \$922,346,116 (gross appropriations) and \$796,579,332 (net appropriations).

ORDINANCE NO. 8,029-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)	327,990,533
B. Special Funds (Funds 100-199)	218,939,270
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	327,990,533
Add: Total Other Than General Fund	594,355,583
Gross Revenue Appropriated	922,346,116
Less: Dual Appropriations	-67,208,538
Less: Revolving/Internal Service Funds	-58,558,246
Net Revenue Appropriated	796,579,332

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	\$ 58,558,246

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	124,934
Subtotal Transfers to General Fund:	\$ 8,488,125

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	80,154
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	140,270
Subtotal Transfers to Other Funds:	<u>58,720,413</u>
Sub-Total Dual Appropriations	<u>\$ 67,208,538</u>
Grand Total Dual Appropriations	\$ 125,766,784

SUMMARY OF APPROPRIATIONS BY FUND

ERMA		FY 2027 Adopted
Fund #	Fund	
11	General Fund Discretionary	315,764,545
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 Forefeiture	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	25,347,986
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	Meaure 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)	2,800,000
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	5,624,244
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 Adopted
Fund #	Fund	
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	27,180,781
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		FY 2027 Adopted
Fund #	Fund	
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 Adopted
Fund #	Fund	
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:		922,346,116
	Dual Appropriations	(67,208,538)
	Revolving & Internal Service Funds	(58,558,246)
NET EXPENDITURE:		796,579,332