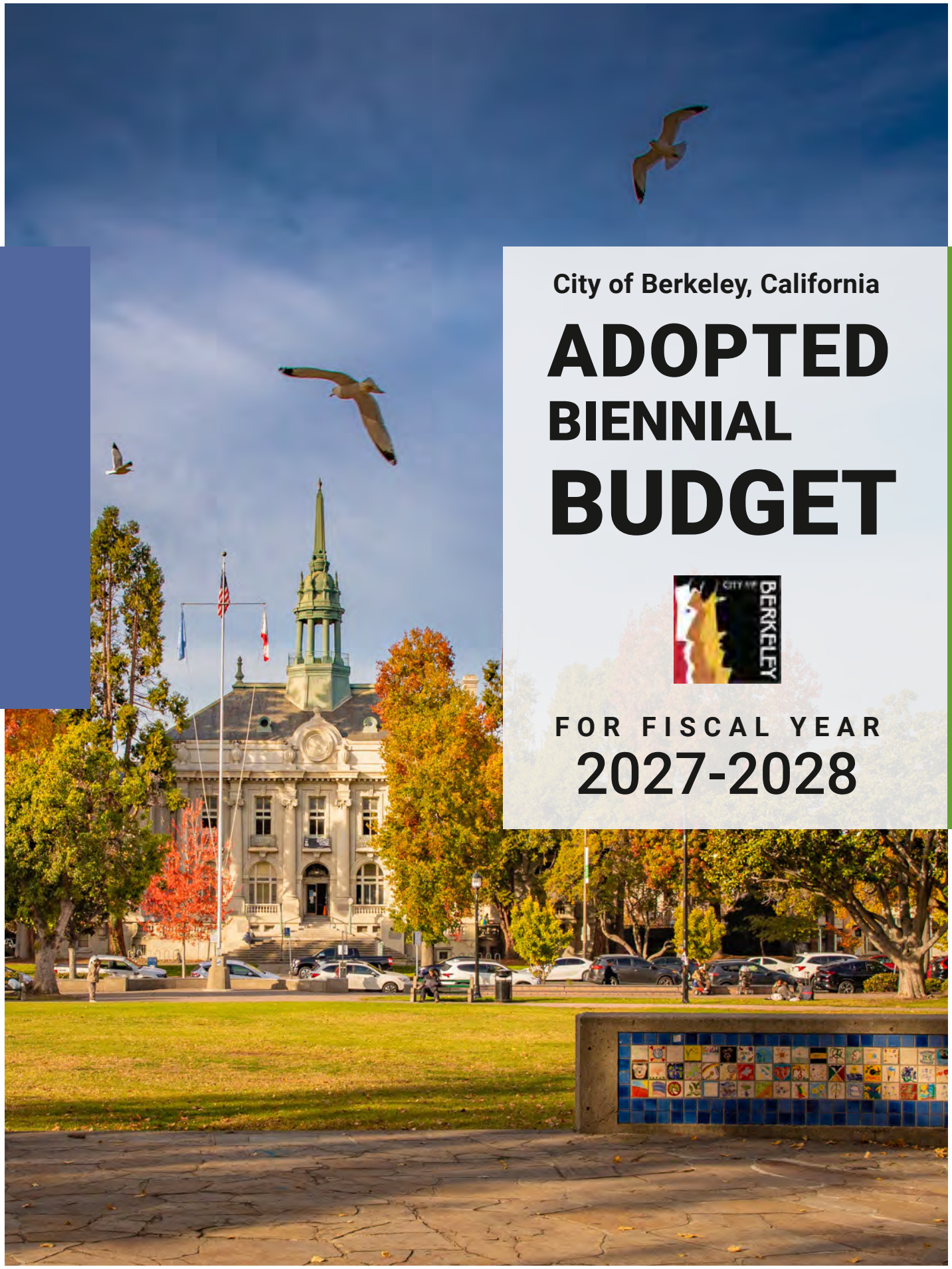


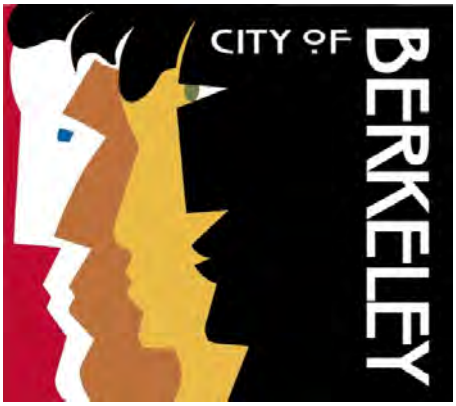
City of Berkeley, California

ADOPTED BIENNIAL BUDGET

FOR FISCAL YEAR

2027-2028

https://berkeleyca.gov/your-government/financial-information/city-budget


CITY OF
BERKELEY

ADOPTED BUDGET

FOR FISCAL YEAR 2027 & 2028

PREPARED BY:

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Special thanks to the Finance Department, Department Directors and their staff for their assistance and contributions in preparing this document.



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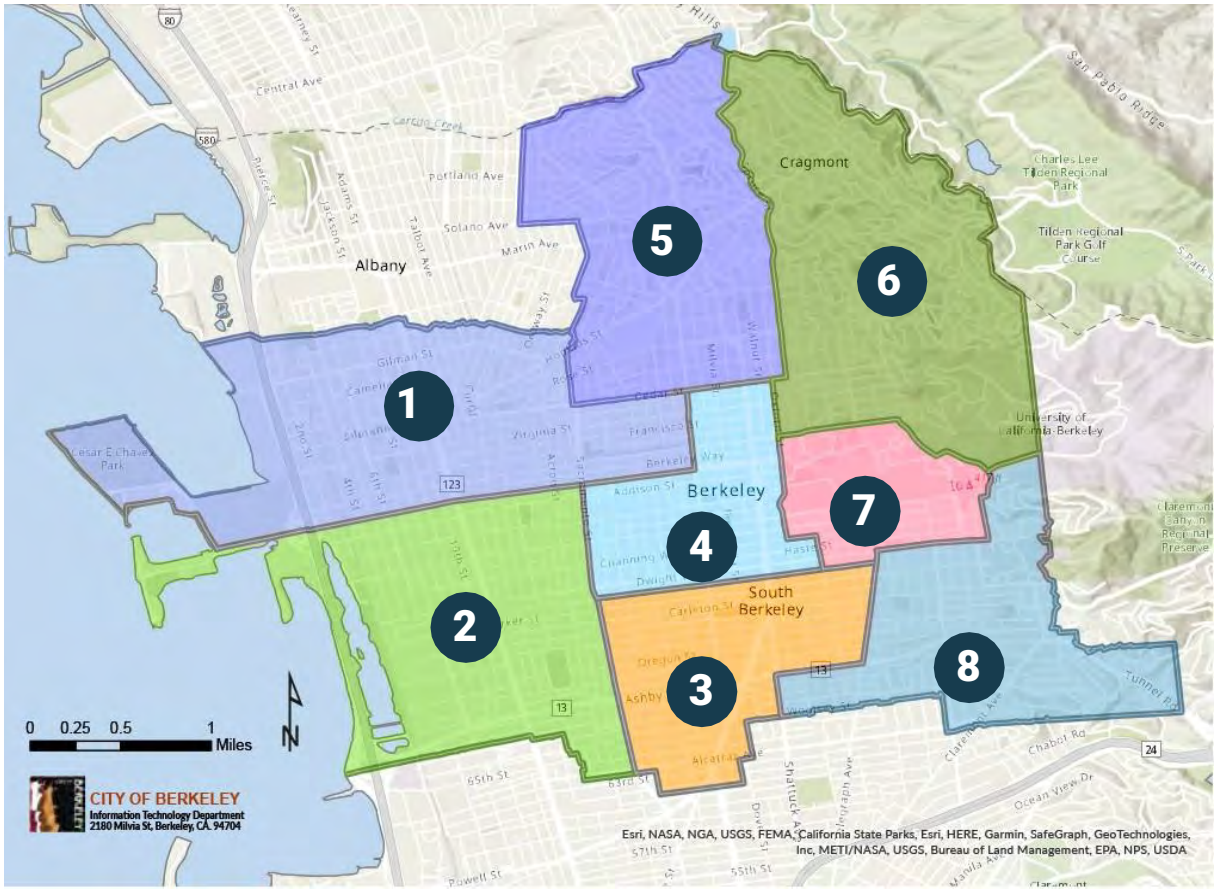
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https://berkeleyca.gov/your-government/financial-information/city-budget

City of Berkeley Council District Boundaries



List of Principal Officials

Elected Officials

Adena Ishii	Mayor
Jenny Wong	City Auditor
Rashi Kesarwani	District 1
Terry Taplin	District 2
Ben Bartlett	District 3
Igor Tregub	District 4
Shoshana O'Keefe	District 5
Brent Blackaby	District 6
Cecilia Lunaparra	District 7
Mark Humbert	District 8

Administrative Staff

Paul Buddenhagen	City Manager
David White	Deputy City Manager
Maricar Dupaya	Budget Manager
Michelle Rosete	Senior Management Analyst
Adam Ezell	Senior Management Analyst
Marrk Callier	Senior Management Analyst
Emelita Bersonda	Accounting Office Specialist III

Elected Officials

Mayor



Adena Ishii

District 1



Rashi Kesarwani

District 2



Terry Taplin

District 3



Ben Bartlett

District 4



Igor Tregub

City Auditor



Jenny Wong

District 5



Shoshana O'Keefe

District 6



Brent Blackaby

District 7



Cecilia Lunaparra

District 8



Mark Humbert

BUDGET AWARDS

Government Finance Officers Association (GFOA)



The Government Finance Officers Association (GFOA) awarded a Distinguished Budget Presentation Award to the City of Berkeley for its biennial budget for the fiscal year beginning July 1, 2024.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, operations guide, financial plan, and communication device.

The award is valid for a period of two years. The City of Berkeley believes that the current budget continues to meet program requirements and will be submitted to GFOA to determine its eligibility for another award.



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BUDGET MESSAGE

FY 2027 & FY 2028 Adopted Biennial Budget — City Manager's Transmittal

Honorable Mayor, Members of the City Council, and Berkeley Community:

In accordance with City Charter Article VII, Section 28(g) and Article X, Section 54, I am pleased to transmit the Adopted FY 2027 and FY 2028 Biennial Budget, approved by the City Council at a Special Meeting on June 23, 2026 (Resolution No. 72,340-N.S.). At the same meeting, the City Council also adopted the FY 2027–FY 2031 Five-Year Capital Improvement Program and the FY 2027 Annual Appropriation Ordinance. The adopted budget incorporates the budget recommendations from the Mayor and City Council, which restored several positions and programs identified for reduction in the City Manager's Proposed Budget, and funded several City Council initiatives.

This is not an ordinary budget. It is the first in several budget cycles to close Berkeley's General Fund deficit by focusing on recurring sources (revenues the City can reliably expect year after year) and making painful reductions, rather than relying on one-time sources (funds available only for a single fiscal period or short term). The City closed a two-year General Fund shortfall of about $61 million, and assuming adoption of a 0.5% increase in the sales and use tax, ongoing costs in the biennial budget will align with ongoing revenues. While this adopted budget still uses one-time sources, they are limited, restricted, and used strategically for one-time requests and to fund critical public safety and community programs until the outcome of the November 2026 election is clear.

This achievement came at a genuine cost. Closing the structural deficit in the General Fund and other funds required difficult choices: reductions in every department, the cumulative elimination of 152 positions (including 18 filled positions), and cuts to programs this community values. These decisions were not made lightly. I want the community to understand both sides of this budget: the meaningful structural changes that support the city's long-term fiscal health, and the nearly 9 percent workforce reduction and diminished services that made that progress possible.

This message explains what we did, why we did it, and how we plan to move forward with meaningful services even under this constraint.

The Adopted Budget at a Glance

	FY 2027	FY 2028
All Funds Expenditures	$ 922,346,116	$ 873,462,024
All Funds Revenues*	$ 788,330,338	$ 790,616,930
General Fund Expenditures	$ 315,764,545	$ 321,292,861
General Fund Revenues	$ 315,976,841	$ 321,293,849
Capital Improvement Program	$ 101,728,568	$ 82,944,808
Authorized Positions (FTE)	1,616.84	1,615.84

* Prior years' savings (fund balance), bond proceeds collected in prior years and/or anticipated grant funding offset the additional increases in expenditures among the different non-general funds to balance the budget.

The Structural Deficit Story

On average, the City's costs have grown faster than its revenues. Compounded across multiple years, this dynamic produced the structural deficit this budget addresses. Looking back a decade, Berkeley has faced and closed a General Fund deficit in each of those budget cycles:

Fiscal Year	GF Deficit	Primary Balancing Measure
2018–19	$10M	Reset of Property Transfer Tax baseline; adjusted transfers
2020–21	$40M	Hiring freeze, no additional GF capital investment, deployed $11M from reserves.
2022	$27M	Deployed $23M in one-time grant funds; deferred capital projects and equipment.
2023	$22M	Drawing down Fund balance and salary savings
2024	$12M	Drawing down Fund balance and salary savings
2025	$17M	Drawing down Fund balance, salary savings, reallocating resources set aside for the Section 115 Pension Trust, Workers' Compensation Fund
2026	$29M	Revenue growth, reallocating resources set aside for the Section 115 Pension Trust, Workers' Compensation Fund, IT Cost Allocation Plan, Small Sites Program, and freezing 45 vacant positions

Each of these budgets was balanced as the law requires. None, however, were structurally balanced, and the annual deficit did not diminish over time. Each short-term treatment addressed the symptom; however, the underlying condition persisted. The one-time fixes are understandable, particularly the deployment of one-time grant funds (federal resources allocated to the City to address the impacts of the COVID-19 pandemic) in FY 2022, which preserved services through a period when many cities reduced deeply. However, relying on such measures year after year continued the structural deficits. The City said as much in its own prior budget message: the FY 2025–FY 2026 transmittal acknowledged that the strategies balancing that budget "are not sustainable." That structural work would need to be undertaken in this budget cycle. This budget is that work.

The Difficult Problem

The deficit was difficult to solve because approximately **70 percent of General Fund expenditures are allocated to personnel expenditures** — salaries, pensions, health care, retiree health, and negotiated increases. This was compounded by sharply rising non-personnel expenses, including insurance premiums, escalating utility and contract costs, materials inflation, and deferred maintenance that grows more expensive over time. The State's transition to Behavioral Health Services Act funding and continued uncertainty in future federal and state funding levels further compounded the situation. The General Fund was not alone: the Off-Street Parking, Building Maintenance, 1947 Center Street, Marina, Capital Improvement, and IT Cost Allocation funds, along with several behavioral health funds, each entered this biennial budget cycle requiring attention. The City pursued non-personnel reductions first and extensively; they closed only a small fraction of the gap.

Community needs have not eased over this period. Homelessness and housing insecurity, behavioral health demand, marina maintenance, and aging infrastructure all continue to require attention even as the City's capacity to respond has been reduced. In determining budget reductions, departments were asked to weigh not only the dollar value of a reduction, but where its effects would land, with particular attention to safety-net services and to residents with the fewest alternatives.

How This Budget Was Built Differently

The Council's adopted fiscal policies frame budget development: a two-year budget with multi-year planning; reserves targeted at 20–30 percent of General Fund revenues; long-term strategies to reduce unfunded liabilities; controlling labor costs while minimizing layoffs; directing one-time revenue to one-time expenditures; requiring enterprise and grant funds to balance on their own; pairing any new expenditure with new revenue or offsetting reductions; and a framework for allocating property transfer tax and investment revenue above baseline, including to the Section 115 Pension Trust. Returning to more consistent compliance with this framework is a goal of this budget.

To allow more time for strategic analysis, refinement, and to provide a more open and extensive discussion of the budget, the City issued its budget instructions in October 2025, earlier than in prior cycles. Between December 2025 and January 2026, staff developed the General Fund baseline budget based on actual expenditures and projected service needs rather than copying outdated prior budgets, resulting in an estimated deficit of $32.3 million in FY 2027 and $33.2 million in FY 2028.

From January through March 2026, every department and Charter Office was asked to identify 10 percent and 12.5 percent General Fund reductions, address deficits in any structurally imbalanced funds under their management and propose revenue-generating ideas. On February 26, 2026, the Finance Department issued updated revenue projections that reduced the projected deficit to $27.1 million in FY 2027 and $24.9 million in FY 2028.

The City Manager then reviewed Department submissions with the Deputy City Manager, Budget Manager, Human Resources Director, Finance Director, and Department Directors. The resulting Budget Balancing Plan[1] did not apply across-the-board reductions. It reflected a strategic assessment of citywide needs under severe constraint. The General Fund deficit that the City eventually had to address was estimated at $29.2 million in FY 2027 and $29.5 million in FY 2028.

The Budget Balancing Plan was evaluated in relation to five commitments: ensuring that essential and safety-net services are protected; promoting community wellbeing; maintaining long-term fiscal sustainability; reducing disruption to services and its effects on the workforce, especially for those who would be most affected; and making sure that there is transparency and accountability.

The table below summarizes how the General Fund deficit changed from the baseline budget (the starting budget with the resources needed to meet an established and existing level of service), the adjustments between baseline and proposed, and what we ultimately had to address in the Budget Balancing Plan.

[1] See Item #2 on the Budget and Finance Policy Committee meeting dated April 16, 2026: https://berkeleyca.gov/sites/default/files/legislative-body-meeting-agendas/2026-04-16%20Agenda%20Packet%20-%20Budget.pdf.

Balancing Solutions – General Fund

	FY 2027	FY 2028
Baseline General Fund deficit	$ (32,256,300)	$ (33,206,801)
Updated Revenue projections – updated Feb. 2026[2]	$ 5,111,718	$ 8,291,028
Revised deficit after updated revenue projections	**$ (27,144,582)**	**$ (24,915,773)**
Required obligations – 1947 Center St. debt service	$ (1,630,454)	$ (1,623,581)
Fund stabilization – reduced Parking Meter Fund transfer	$ (1,050,938)	$ (1,050,938)
Non-departmental refinements	$ (1,523,365)	$ (1,942,666)
Total deficit before one-time resources	**$ (31,349,339)**	**$ (29,532,958)**
One-time resources applied	$ 2,100,000	$ -
Deficit closed through reductions and cost shifts	**$ (29,249,339)**	**$ (29,532,958)**

Two of these adjustments represent the General Fund absorbing a cost: the General Fund assumed legally obligated debt service on 1947 Center Street, and the budget reduces the Parking Meter Fund transfer to the General Fund to stabilize parking operations and protect the City's bond obligations. Both increase the deficit and protect the City's longer-term financial position. Personnel and non-personnel costs were also reallocated to appropriate funds better positioned to support them. However, this balancing measure adds pressure on the receiving funds, as discussed in the long-term outlook.

Consistent with City Council policy that one-time resources should fund one-time needs, this budget identifies $12.06 million in non-recurring funds and deploys nearly all of it for defined, one-time purposes. The adopted budget preserves 33 FTEs, estimated at $9.4 million, pending the outcome of a ballot measure on the November 2026 ballot that increases the sales and use tax by 0.5% to bring Berkeley's rates in line with the neighboring cities of Albany and Oakland and generate annual revenue ranging from $9-$10 million. In addition, as outlined in the table below, $2.1 million is allocated in FY 2027 to reduce the deficit from an estimated $31.35 million to $29.25 million, closer to the FY 28 deficit, and $500,000 is allocated to address one-time costs associated with implementing the Budget Balancing Plan.

One-Time General Fund Resources — Sources and Uses

Category	FY 2027 Amount
One-Time Sources	
Operating reserve[3]	$ 4,177,541
Successor Agency dissolution[4]	$ 7,877,572
Total Sources	**$ 12,055,113**
Uses	
One-time funding for positions tied to the proposed sales and use tax	$ 9,443,000
Difference between the FY 2027 and FY 2028 deficits	$ 2,100,000
Resources Allocated for impacted employees	$ 500,000
Total Uses	**$ 12,043,000**

[2] https://berkeleyca.gov/sites/default/files/legislative-body-meeting-attachments/Item%2002%20General%20Fund%20Revenue%20Update%20and%20Overview%20of%20Revenue%20Enhancements%20%28FY%202026%20Mid-Year%20General%20Fund%20Revenue%20Report-Final%29.pdf.

[3] https://berkeleyca.gov/sites/default/files/legislative-body-meeting-attachments/2025-11-06 Item 02a First Amendment to the FY 2026 Annual Appropriations Ordinance AAO%231 Presentation.pdf

[4] https://berkeleyca.gov/sites/default/files/legislative-body-meeting-attachments/Item%2002%20General%20Fund%20Revenue%20Update%20and%20Overview%20of%20Revenue%20Enhancements%20%28Revenue%20Presentation%29.pdf

Council Action at Adoption

On June 23, 2026, the Council adopted the budget with modifications, incorporating recommendations from the Mayor and City Council. Several items I had proposed for reduction were restored, and additional items were added. Consistent with City Council policy, each addition was paired with an identified funding source:

Restored and Added (General Fund)		FY 2027		FY 2028
5.00 FTE Firefighters (Step 1)	$	1,109,795	$	1,122,010
3.00 FTE Paramedics (Step 1)	$	380,307	$	385,443
1.00 FTE Fire Inspector (Step 1)	$	238,232	$	247,840
Economic Development Project Coordinator	$	236,000	$	-
Live Free / Solano Stroll / DBA outreach worker	$	278,000	$	-
Euclid Avenue garbage corral design	$	50,000	$	25,000
PITCH Project Increase Telegraph & Claremont Housing	$	250,000	$	-
Total	**$**	**2,542,334**	**$**	**1,780,293**

Funding Sources

Funding Source (General Fund)		FY 2027		FY 2028
Increased ambulance transport revenue	$	978,334	$	1,005,293
General Fund Projected Surplus (FY 27 & FY 28)	$	750,000	$	750,000
Mayor's Office salary savings (FY 26)	$	160,000	$	-
City Attorney salary savings (FY 26)	$	100,000	$	-
Cannabis settlement	$	100,000	$	-
Voluntary time off — 11 additional days	$	87,000	$	-
City Attorney non-personnel reductions	$	52,000	$	-
District 6 salary savings (FY 27) & FY 28 Budget	$	50,000	$	25,000
City Council catering	$	15,000	$	-
District 8 salary savings (FY 26) & FY 27 Budget	$	250,000	$	-
Total	**$**	**2,542,334**	**$**	**1,780,293**

The increase in ambulance transport revenue is ongoing and is intended to cover the cost of the restored Firefighter positions. The remaining sources, such as prior-year salary savings, projected surplus, budget reduction, settlement proceeds, and district office budgets, are one-time and support commitments, including staff positions and community programs. These items have no identified funding beyond FY 27 or FY 28.

The City Council also funded priorities from special funds, including $3.8 million in FY 27 for Small Sites affordable housing (from Housing Trust Fund FY 26 carryover of $2.5 million in unspent funds and $1.3 million in unallocated Housing Trust Fund resources), $2.8 million in FY 2027 for Downtown Berkeley Revitalization projects to be paid for with the Streets & Open Space Improvement Plan (SOSIP Fund), and the CARFREE Berkeley Telegraph Avenue study funded by the UC Settlement Fund for $1.325 million ($662,500 in FY 27 and $662,500 in FY 28).

In the CIP, four Measure FF transportation planning projects (Citywide Traffic Signal Master Plan, Transportation Design Guideline Study, Transportation Nexus Study, and the Vision Zero Action Plan Update Phased Implementation Roadmap) were not funded, pending further review by staff and the Safe Streets Oversight Committee, totaling $1.65 million in FY 27 and $1.45 million in FY 28. These are planning, not construction, projects; paving delivery is unaffected.

Service Impacts of the Balancing Plan

To balance the FY 27 and FY 28 budget, departments were asked to protect core services, prioritizing vacant positions and cost shifting opportunities before reducing filled positions. These difficult decisions were made with careful consideration of their impact on staff, elected officials, community members, and the programs and services the community relies on. Community members and staff will still be affected by these reductions, and I believe it is better to communicate them transparently than to reduce services quietly.

- **Public Safety.** The Police Department's balancing plan reduces 31 positions; specialty units, including the Community Services Bureau, Bicycle Team, and Traffic Bureau, are reduced, and fewer detectives will mean longer case timelines. Reduction in the Dispatch Communication Center diminishes response to 9-1-1 calls for service. For the Police Department, use of one-time resources in FY 27 prevented the elimination of 15 police officers and six dispatchers. In Fire, specialized capacity and permitting capacity are reduced. Several training programs end, but City Council action restored five Firefighters, three Paramedics, and a Fire Inspector, and one-time resources defer the closure of Fire Station 4 through FY 2027 pending the outcome of the November 2026 ballot measure that increases the sales and use tax by 0.5%.
- **Health, Housing and Community Services.** The largest departmental reduction, at 51 positions. Mental health programs are brought into alignment with changes in State funding, and the Mobile Crisis program is eliminated. The Vector Control program was transferred to the County. The Seasonal Winter Shelter Program ends, though the inclement-weather shelter is maintained.
- **Parks, Recreation and Waterfront.** A reduction of 4.0 FTEs will reduce service delivery, marina operations and maintenance, and capacity in recreation, maintenance, and capital project delivery. One-time resources in FY 27 prevented the elimination of three recreation positions, preserving popular youth and adult recreation and other quality-of-life programs. Continued funding for these three positions depends on the November 2026 ballot measure that proposes increasing the sales and use tax by 0.5%.
- **Public Works.** A reduction of 17 positions addresses deficits across the General Fund, Building Maintenance, Parking, and Capital Improvement Program funds under a new Risk-Based Prioritization Framework that focuses on public safety, legal compliance, and preventing catastrophic infrastructure failure. We expect delays in repairs and facility work, especially for non-emergency work, and reduced support for special events. Extensive cost shifting to other appropriate funds prevented deeper cuts but also strains those funds and may lead to more reduced services, deferred projects, and increased backlog. This remains a concern through the lens of long-term fiscal sustainability.
- **Administration and Charter Offices.** The Mayor and City Council reduced their budgets by 12.5 percent in both years. Finance capacity for future audits and collections declined; Information Technology deferred modernization; Human Resources shifted to a core and compliance-driven model instead of proactive projects; and the City Clerk delayed software updates. In the City Manager's office, a reduction of 12.0 staff (21.1 percent) from its adopted FY 2026 positions will reduce capacity for communications, civic arts, equity work, clerical work, special projects, and financial analysis.

Workforce Impacts

Because approximately 70 percent of the General Fund supports personnel, the deficit could not be resolved by reducing supplies, contracts, training, or travel alone. The City first pursued non-personnel savings, but they were insufficient to balance the budget, ultimately requiring difficult personnel-related decisions.

City Council policy directs the City to manage labor costs while minimizing layoffs and supporting retention. This policy shaped the sequencing of reductions: elimination of vacant positions first, then cost shifts, and filled positions last. One-time resources preserved 33 positions through FY 2027 and FY 2028, contingent on the outcome of the sales and use tax measure in the November 2026 election.

My proposed biennial budget and budget balancing plan consisted of a reduction of 150 positions: 45 vacant frozen positions from the FY 26 Mid-Biennial Budget Update and 105 positions identified during the FY 27 and FY 28 Budget development. During Budget Adoption on June 23, the Mayor and City Council reinstated five Firefighters, three Paramedics, one Fire Inspector, and one Economic Development Project Coordinator. The final reduction tied to the budget balancing plan totals 140 positions: 122 vacant and 18 filled. However, the gross decrease of 152.33 FTE reflects the elimination of vacant temporary positions, technical corrections, and the addition of two Rent Board positions.

The City made every effort to minimize impacts on the 18 directly impacted employees. The Human Resources Department worked tirelessly to place 14 of the 18 employees in other roles within the organization. We engaged labor partners throughout the process for ideas and to keep communication open and transparent. Achieving and maintaining a balanced general fund budget is important for the long-term health of the city. It also has significant impacts; a nearly 9 percent workforce reduction carries real consequences.

Authorized Staffing Trend

The table below tracks citywide authorized staffing across the last two budget cycles. Authorized staffing is 1,616.84 Full-Time Equivalent (FTE) in FY 2027, a reduction of 152.33 positions, or 8.61 percent, from the FY 2026 adopted level of 1,769.17 FTE. In FY 2028, the authorized FTE is 1,615.84, a reduction of one position, due to one-time FY 27 funding for the Economic Development Project Coordinator.

In terms of staffing, the largest departments are Public Works, Police, Health, Housing, and Community Services, and Fire. In FY 2027, the General Fund supports 673.90 FTEs (42%) and Other Funds support 942.94 FTEs (58%).

	FY 2025	FY 2026	FY 2027	FY 2028
Authorized FTE	1,746.83	1,769.17	1,616.84	1,615.84
Change from Prior Year (FTE)	39.8	22.34	-152.33	-1
Change from Prior Year (%)	2.33%	1.28%	-8.61%	-0.06%

The November 2026 Ballot Measure

The FY 2028 revenue projection assumes voter approval of a half-cent (0.5%) increase in the sales and use tax. This is the largest single assumption in the budget. In January 2026, the City Council directed staff to conduct a community survey, including questions about a potential sales and use tax for the November 2026 election. Results presented in March 2026 indicated majority support, and the rate would be comparable to surrounding jurisdictions. On June 30, 2026, the second reading of Ordinance No. 8,028-N.S. was adopted by City Council, officially authorizing the Sales and Use Tax (also referred to as a Transaction and Use Tax) Measure to be put on the November 3, 2026 ballot.

- **If the measure passes,** the 33 preserved positions gain an ongoing funding source, Fire Station 4 remains open, the Police Department maintains minimum staffing and can continue hiring. After-school programs, camps, and pool and community center hours are protected.
- **If the measure does not pass,** those positions lose their proposed funding source and the cumulative reduction in force will increase by 33 FTE.

The decision to use one-time resources to retain these positions and services for a year, rather than implement immediate reductions, shows a judgment that preserving critical public safety capacity and crucial community programs is prudent while awaiting outcomes that will inform a final decision. This deliberate, time-limited approach balances service continuity with fiscal responsibility. The City will report on the outcome as soon as it is known. If necessary, staff will bring these reductions or equivalent reductions to Council during the FY 2028 Mid-Biennial Budget Update.

Capital Improvement Program (CIP)

The adopted CIP totals **$411.3 million across 150 projects** over five years, with $101.7 million appropriated in FY 27 and $82.9 million in FY 28. Years one (FY 27) and two (FY 28) constitute the capital budget; years three through five serve as a planning framework that is revisited when the CIP is updated. The biennium includes $48.1 million in sanitary sewer rehabilitation maintaining Consent Decree compliance; $58.3 million investment in streets, covering 25 centerline miles prioritized by equity zone, bikeway, bus route, and high-injury corridor; $26.3 million in transportation (including projects such as Sacramento Street Bike Blvd. Safe Crossings Signalization, Addison Bike Boulevard Phase 2, and Telegraph Multimodal Corridor); $13 million in stormwater and green infrastructure; $5.7 million in sidewalks against a waitlist of approximately 1,400 locations growing by 200 annually; $5 million of facility improvements; $16.3 million in fleet and equipment including EV charging; $1.4 million in camps projects, $8.8 million of Parks capital projects; $700,000 of Waterfront safety and beautification projects; and $1.2 million in Information Technology infrastructure work.

Of the $101.7 million in the FY 27 Capital Budget, $89.9 million comes from various sources (special revenue funds, bonds, enterprise funds, internal service funds, and grants), and $11.9 million comes from the CIP Fund. In FY 28, $70.7 million of the $82.9 million Adopted Capital Budget is funded from various sources (special revenue funds, bonds, enterprise funds, internal service funds, and grants) and $12.2 million from the CIP Fund.

Voter-approved measures make most of this possible: Measure T1 has completed 39 projects and leveraged $23 million, with 37 additional projects underway. Measure FF-Streets is the City's most recent voter-approved infrastructure measure. Staff intend to leverage Measure FF funds

to strengthen our CIP using the same successful strategy employed with Measure T1. Measure FF – Streets, provides $22.7 million in FY 27 and $13.3 million in FY 28.

Against an unfunded need of approximately $2.1 billion, the five-year plan provides $411.3 million for infrastructure needs. Despite the City's significant unfunded capital needs, we expect to see measurable progress in sidewalks & pathways, streets & roads, and sewers. Progress is happening because of additional CIP Fund allocation for streets and roads, Measure FF revenues supporting sidewalks & pathways and streets and roads, and the sewer rate study that resulted in a series of rate adjustments. These steps show that when we invest intentionally, we can close gaps and strengthen our infrastructure.

However, the remainder of $2.1 billion is unfunded. Annual capital allocations are insufficient to address infrastructure needs at the required scale and pace, increasing the risk of facility failure, escalating repair costs, and service disruptions. The City's unfunded capital needs are a major concern for Berkeley's long-term outlook. Addressing these challenges will require developing and implementing strategic long-term solutions, including ongoing investments reflected in the City's Five-Year CIP. In addition, the City conducted a six-month public feedback process to get input on potential infrastructure projects as it considered a general obligation (GO) bond measure for the November 2026 ballot. On June 16, 2026, the City Council voted to place the $300 million GO bond measure (Acquisition or Improvement of Real Property for Public Infrastructure and Facilities)[1] on the November 3, 2026 ballot.

Long-Term Outlook

Long-term financial sustainability, not a single balanced biennium, is the ultimate measure of this budget's success. Structural balance in one biennium does not guarantee it will hold. Seven factors will determine whether it will:

- **The November sales and use tax measure,** as described above.
- **Labor negotiations —** FY 28 assumes no cost-of-living adjustment for employees; an agreement above that assumption will require offsetting solutions.
- **Health Care, Pension, and Insurance costs —** although the biennial budget includes some increases to these items, further increases are highly possible as costs have escalated sharply throughout the public sector and beyond.
- **Pressure on other funds —** the cost shifts that protected General Fund services added weight to other funds; some are already strained; Parking, both Off-Street, Parking Meters, Marina, Building Maintenance, Building Purchase and Management, IT Cost Allocation, the Capital Improvement Fund, and behavioral health funds each required a sustainability plan within this biennium.
- **Capital reinvestment —** with no additional General Fund and CIP fund capital allocations beyond the annual baseline in either year, dedicated measures, grants, and rate-supported funds carry the full burden of holding back deferred maintenance.
- **Reserves and unfunded liabilities —** rebuilding the Section 115 Pension Trust and Workers Compensation Fund balances.
- **Economic volatility and other external factors —** can cause revenue limitations and further cost increases.

[1] https://berkeleyca.gov/sites/default/files/2026-06/2026-06-16%20Item%2038%20Placing%20a%20General%20Obligation%20Bond%20Measure.pdf

During the biennium, the City commits to reporting on the outcome of measures placed on the November 2026 ballot.

Community Engagement

The Budget and Finance Policy Committee and community member attendees received updates on the Parking, Marina, and Behavioral Health funds on October 28, 2025; the initial Biennial Budget update on January 22, 2026; General Fund revenues, potential revenue enhancements, and Capital Improvement Program (CIP) Fund status on February 26, 2026; and reviewed the Budget Balancing Plan, Proposed Biennial Budget, and CIP on April 16, April 23, May 14, and May 28, 2026. The Mayor's Budget was presented on June 11, 2026.

The City Council held budget and fee hearings on May 19, 2026; a public hearing on the five-year CIP on June 9, 2026; continued budget discussions on June 16, 2026; and adopted the budget on June 23, 2026.

Additionally, throughout the process, I held monthly meetings with labor groups and conducted two All-Staff webinars with a staff feedback survey.

Conclusion

The goal of living within our values and within our means guided every decision in this budget. The General Fund budget more closely reflects what services actually cost. The adopted budget focused on using ongoing revenues to support ongoing expenses and applied one-time resources to one-time uses. While the future is unknown, if this position holds, Berkeley should not face a reduction exercise of this magnitude again in the near term, which was the objective. However, it is important to acknowledge that unforeseen risks and outcomes, such as economic downturns, changes in state or federal funding, or cost escalations, could impact the City's financial position. Continued fiscal vigilance and proactive planning will be necessary to address any emerging challenges that may threaten long-term sustainability.

Reaching it cost 152 positions, 18 of them filled, along with reductions in programs and services. These impacts are inseparable from the outcome. Core services were protected. To the greatest extent possible, we protected emergency response. Where impacts could not be avoided, the City worked to mitigate them. Our team worked hard to respect our community values while living within our means.

Acknowledgments

I want to thank Mayor Adena Ishii and the City Council for their leadership, collaboration, and for making thoughtful, difficult votes, and the Budget and Finance Policy Committee for their sustained review and guidance across months of challenging meetings. I am grateful to our labor partners, who engaged with us throughout, and to the Berkeley residents and community organizations, who showed their love and concern for their community by participating in hearings and meetings over many months. I also want to thank the employees of the City of Berkeley, who have continued to deliver excellent service to the community throughout this difficult process while showing respect and kindness.

Special recognition goes to Deputy City Manager David White; the Budget and Fiscal Management team, led by Budget Manager Maricar Dupaya, with support from Michelle Rosete, Adam Ezell, Marrk Callier, and Emelita Bersonda; and the Finance Department, led by Finance

Director Henry Oyekanmi. Finally, I am grateful to the City's Executive Leadership Team, Charter Officers, Department Directors, Deputy Directors, Division/Program managers, and the Fiscal managers and staff who built and revised departmental submissions throughout this process. Their work made this budget possible.

The FY 2027 and FY 2028 Adopted Budget expresses both the fiscal discipline required at this moment and the City's commitment to protecting essential services and the people who depend on them.

Respectfully Submitted,

Paul Buddenhagen
City Manager

Community Profile

The City of Berkeley is located in Alameda County on the east side of the San Francisco Bay approximately ten (10) miles east of San Francisco. The City encompasses a total area of approximately 17 square miles, including land and aquatics. The estimated population, as of 2025, is 121,749.

Government Structure and City Services

The City is governed by a City Council composed of members elected from eight districts to serve four-year terms, and a Mayor who serves as the president of the City Council, elected citywide to a four-year term. In addition to the Mayor and Councilmembers, other elective officers include an Auditor, a School Board comprised of five directors, and a Rent Stabilization Board comprised of nine commissioners. The City adopted the Council-Manager form of government in 1923. The City Manager is appointed by the City Council and all other employees, except the City Attorney and Director of the Police Accountability Board, are appointed by the City Manager.

The City employs approximately 1,616 full-time equivalent employees. The City provides a full range of services exceeding that of most similarly-sized cities in California. Services include public safety (police and fire); sanitation and sewer; waste management; leisure (parks, recreation and marina); health, housing and community services, including City funded health clinics and mental health services; animal control; public improvements; planning and zoning; general and administrative services; and library services. In addition, the City's reporting entity includes the financial activities of the Rent Stabilization Board.

History

The Town of Berkeley was incorporated on April 4, 1878 by an Act of the State Legislature. The Town had no Charter, but was able to act as a Town and was governed in its actions by the laws of the State and by its Articles of Incorporation. The first Charter was adopted under authority of the State Constitution and approved by the legislature on March 5, 1895. On March 4, 1909, Berkeley were granted a new charter by the State of California, and the Town of Berkeley became the City of Berkeley.

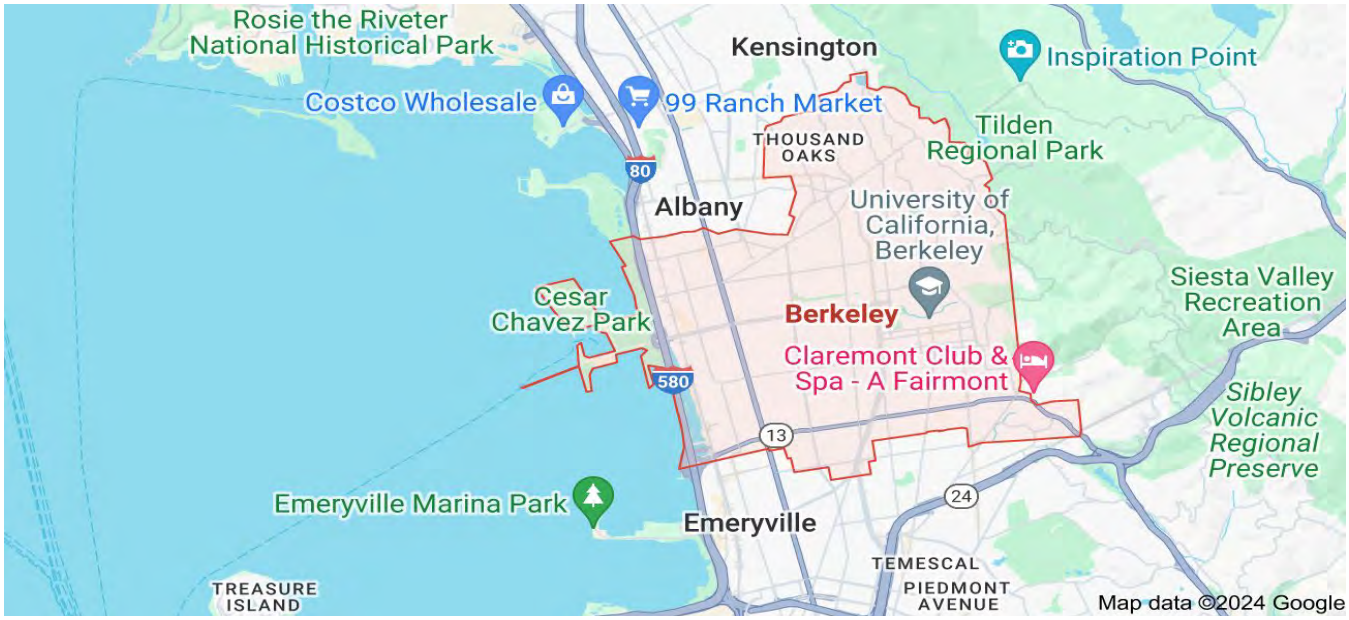
The City of Berkeley recognizes that the community was built on the territory of xučyun (Huchiun (Hooch-yoon)), the ancestral and unceded land of the Chochenyo (Cho-chen-yo)-speaking Ohlone (Oh-low-nee) people, the ancestors and descendants of the sovereign Verona Band of Alameda County.

The California Gold Rush of 1849 brought an influx of people to the area and in the 1850s, former cattle farms were turned in small family farms with a community of settlers developing an area close to the shores of the bay known as Ocean View. In the 1860s, the College of California moved from Oakland (to the current location of the University of California campus) and created the College Homestead Association to buy and sell land in the emerging town of Berkeley. (The moniker "Berkeley" is attributed to Bishop George Berkeley, the English poet who penned "Westward the course of empire takes it way.") The development of a steam rail line built

on Shattuck Avenue helped spur economic growth and the creation of the downtown business district, with population growing to 50,000 by 1912. The Berkeley Pier was built in 1926, followed by the Rose Garden and the Berkeley Marina, both created as part of the Great Depression New Deal. World War II led to the development of wartime defense industry, especially shipbuilding, as well as UC Berkeley scientist playing pivotal roles in developing atomic weapons. The 1960s ushered in a time of protests and the establishment of Berkeley' reputation for progressive political activism, a trait that continues to this day and is associated with Berkeley's identity.

Location

The City of Berkeley is included within the combined statistical area of San Jose-San Francisco-Oakland, making it the nation's fifth-largest metropolitan region, with a population of 9.1 million. At the geographic midpoint of the Greater Bay Area, Berkeley is 20 minutes from San Francisco and close to population centers in Contra Costa County, San Jose and the Silicon Valley. The City is defined to a large degree, both culturally and economically, by the presence of the University of California campus located on the eastern side of the City. The Berkeley campus is the oldest within the University of California system and a major component of the City's economy.



Population

The City of Berkeley's population is fairly stable, with minimal to no annual growth. In fact, the population decreased by 2% since the last census count in 2020 of 124,321 to 121,749 in 2025. However, the population significantly increases during certain times of the year with visitors and students, with an enrollment of 46,151 at the University of California at Berkeley in 2025.

Arts and Culture

Berkeley is home to more than 150 arts and cultural organizations, including the Berkeley Art Museum & Pacific Film Archive, Berkeley Art Center, Berkeley Repertory Theatre, and Freight & Salvage, Berkeley is filled with world-class productions applauded by audiences and acclaimed by critics, making it one of the most artistically dense cities in the Bay Area. Those diverse organizations include museums, art galleries, dance, music and performance groups, and many more.

Education

The Berkeley Unified School District (BUSD) operates 16 K–12 schools, consisting of 11 elementary schools, 3 middle schools, 1 comprehensive high school, and 1 alternative high school (Berkeley High School & B-Tech). BUSD also operates 4 additional facilities, consisting of 3 Preschool Facilities or early childhood education programs and 1 Adult School providing community adult education. In addition, the Accrediting Commission for Schools, Western Association of Schools and Colleges (ACS WASC) indicates that there are private elementary/secondary schools (4 Private; 2 Religious), and 5 Western Association of Senior College and University Commission colleges (in addition to the University of California Berkeley and Berkeley City College) in Berkeley. Public school enrollment for K-12 students totaled 9,398 for the 2025-26 school year. An estimated 74.9% of the population have a Bachelor's Degree or higher.

Local Economy

Berkeley's top employers, by number of employees, is reflective of the city's diverse economy. Top employers include three in the healthcare sector and two in the education sector, including UC Berkeley, one of the city's main economic engines. There are also a few large private sector corporations in Berkeley, notably Bayer and Meyer Sound. As noted, the City is home to the main campus of the University of California. With more than 46,000 students enrolled in academic year 2025-2026 and approximately 14,229 employees, the University provides a high degree of economic stability for the City and has spurred growth in the high technology and biotechnology sectors. The City's top ten employers, listed in alphabetical order below, employ about 27,360 employees. The City's property tax base is also diverse, with the top ten property taxpayers accounting for 5.8% of total assessed valuation.

Top Ten Employers	
Company	Sector
Bayer Corporation	Biotech
Berkley Bowl Produce	Food and Beverage
Berkeley Unified School District	Education
City of Berkeley	Government
Kaiser Permanente Medical Group	Healthcare
Lawrence Berkeley National Lab	Laboratory
Lifelong Medical Care (Over 60 Health Center, Inc.)	Healthcare
Sutter East Hospitals	Healthcare
University of California Berkeley	Education
YMCA of the Central Bay Area	Non-Profit

Source: City of Berkeley Office of Economic Development 2023 Economic Dashboard/ State of California Employment Development Department (EDD), Q1 2023*

Additional information on the health of Berkeley's economy, including key economic indicators, such as business occupancy, commercial vacancy rates and other demographic statistics is available at https://berkeleyca.gov/doing-business/economic-development/economic-dashboards-and-reports

Parks and Recreation

Berkeley prides itself on providing opportunities to enjoy the outdoors by providing a variety of programs and classes for all ages ranging from tots and pre-K to teens, youth, and adult sports, summer camps, therapeutic recreation, and adult fitness; by organizing community volunteer days and participating in special events. The City maintains the following amenities:

- 56 parks, 105 walking trails, 17 acres of off leash dog parks; 242 acres of open space;
- More than 80 acres of state park and easy access to 2,077-acre Tilden Park and portions of the San Francisco Bay Trail, Shorebird Nature Center and Classroom;
- 63 play areas, 36 picnic areas, 2 pools, 3 resident summer camps (including 2 outside of the City's boundaries), 2 skateboard parks, 1 Adventure Playground, 49 sports courts and 15 sports fields, and 38 public restrooms;
- A public marina with berths for 1,000 boats, a small-boat launch ramp, and 3 public small boat docks;
- A municipal urban forest of 42,000 public street and park trees; 152 landscaped street medians and triangles and 6 community gardens; and
- 2 senior service facilities that provide activities, meals, and social services

Transportation and Infrastructure

Two interstate highways and a transcontinental rail line pass through the City limits; three major airports including Oakland International (12 mi), San Francisco International (20 mi), and San

Jose International (45 mi) and three principal shipping ports of Oakland (6 mi), Richmond (8 mi), and San Francisco (12 mi) are in close proximity and contribute to economic vitality.

Utilities

The City of Berkeley provides sanitary sewer services and solid waste collection services. Water is provided by the East Bay Municipal Utility District, gas and electric are provided by Pacific Gas and Electric and telecommunications are provided by three providers.

Facts at a Glance

Date of incorporation
April 4, 1878

Type of city
Charter City

Form of government
Council/Manager

Number of employees
1,616 full-time equivalent positions

Area
17 square miles

Education[1]
Population 25 years and over with
Bachelor's degree: 32.6%
Graduate/professional degree: 42.6%

Number of registered voters[3]
75,265

Unemployment Rate[4]
California: 5.4%
Alameda County: 4.7%
City of Berkeley: 4.7%

Income[5]
Mean household income: $176,272
Median household income: $103,727
Per capita: $69,534

Housing[6]
Total housing units: 54,202
Occupied housing units: 88.0%
Percent owner occupied: 45.9%
Percent renter occupied: 54.1%
Median value of owner-occupied housing units: $1,413,900/ Median gross rent: $2,024[9]

Community Assets[2]
Fire: 7 stations, 14 fire trucks
Libraries: 1 branch and 4 branches
Parking: 3 garages with 1,249 spaces
Police: 2 stations
Public Works: 213 miles of streets, 8,036 streetlights, 151 traffic signals, 475 miles of sidewalk
Recreation: 56 parks, 3 overnight camps, 2 public swimming pools and 5 community centers, 1,032 berths

Schools
Berkeley Unified School District includes 3 preschools, 11 elementary schools, 3 middle schools, 1 large comprehensive high school with over 3,000 students, a continuation high school and an adult school.

[1] 2024 American Community Survey 1-Year Estimates.
[2] City of Berkeley Annual Comprehensive Financial Report FY23.
[3] Alameda County Registrar of Voters.
[4] City of Berkeley Office of Economic Development Citywide Economic Dashboard 2025.
[5] 2024 American Community Survey 1-Year Estimates, US Census Quick Facts Berkeley City , July 1, 2025.
[6] California State Dept. of Finance, 2023 American Community Survey (1-year estimates).

Population[7]

121,749
46,151 UC Enrollment
Percentage Foreign Born: 21.0%[8]

Median Age[10]

33.4 years

Assessed Valuation of Taxable Property[11]

$29,573,546,105

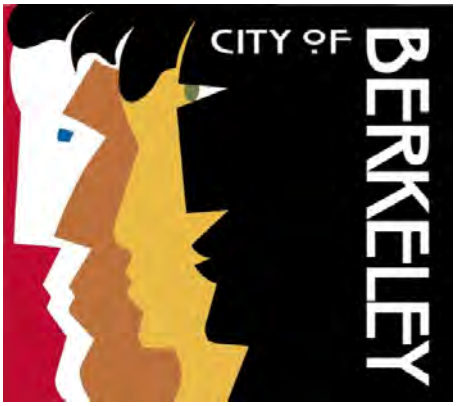
Ethnicity[12]

Hispanic or Latino: 14.0%
White alone, Not Hispanic or Latino: 48.0%
Black alone, Not Hispanic or Latino: 8.7%
American Indian and Alaska Native alone, Not Hispanic or Latino: 0.4%
Asian alone, Not Hispanic or Latino: 21.5%
Native Hawaiian and Other Pacific Islander alone, Not Hispanic or Latino: 0.5%
Some other race alone, Not Hispanic or Latino: 5.1%
Two or more races alone, Not Hispanic or Latino: 15.6%

Taxable Transactions (in thousands)[13]

Retail and Food Services: $1,196,586
Total Transactions: $1,598,273

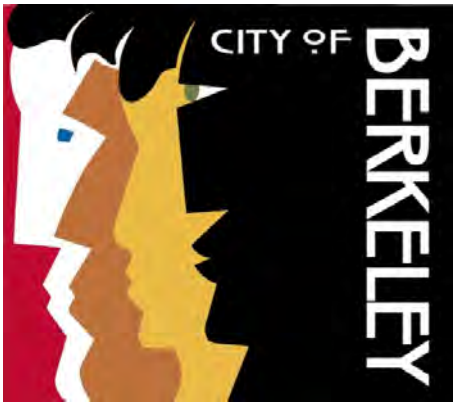
[7] 2024 American Communities Survey 1 Year Estimates/UC Berkeley Office of Planning and Analysis.
[8] California State Dept. of Finance, 2023 American Community Survey (1-year estimates)
[9] United States Census Bureau, 2018-2022
[10] California State Dept. of Finance, 2018-2022 American Community Survey (5-year estimates)
[11] Berkeley Joint Powers Financing Authority, May 20, 2025 meeting, staff report, California Municipal Statistics Inc.
[12] California State Dept. of Finance, 2018-2022 American Community Survey (5-year estimates)
[13] California State Department of Tax and Fee Administration, 2023


CITY OF
BERKELEY

Introduction





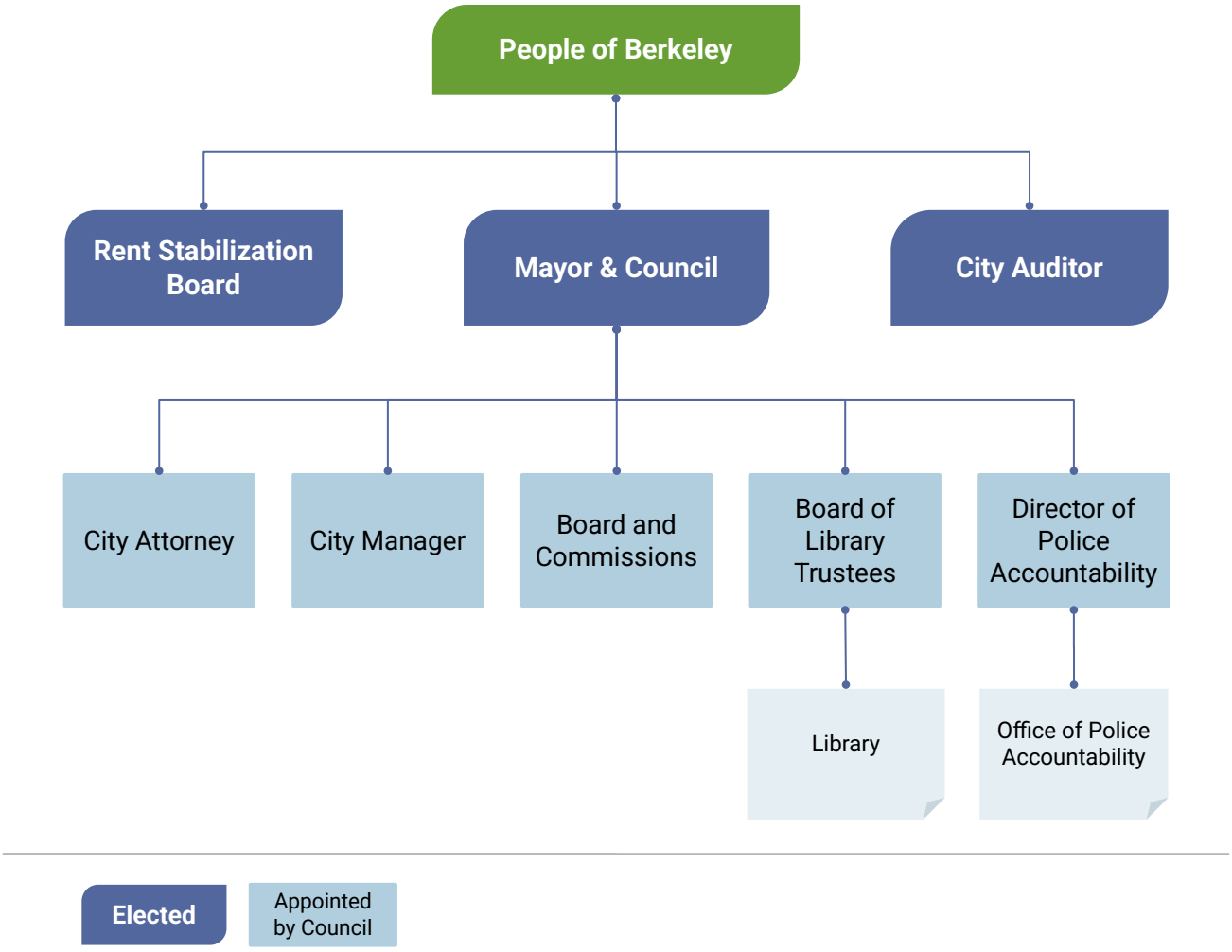

CITY OF
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Organizational Structure

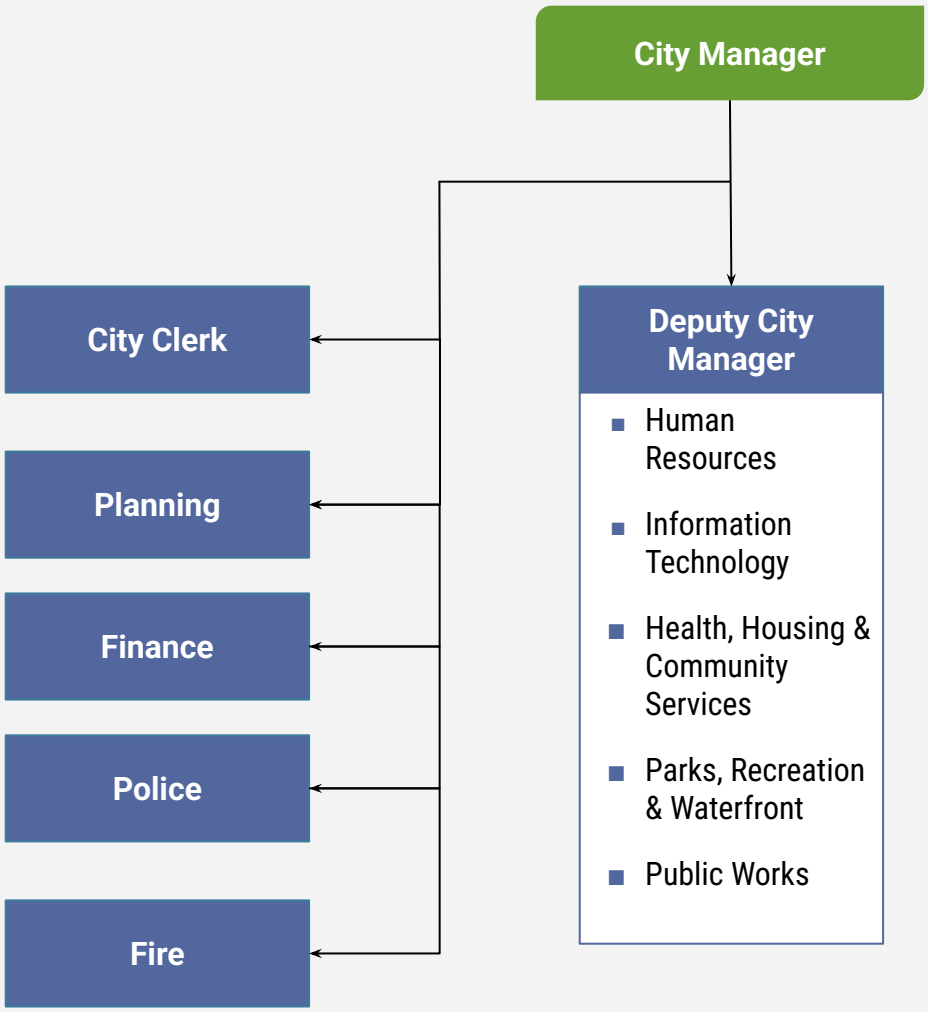
The people of Berkeley are the highest level in the City's organizational structure. They directly elect the Mayor and the eight other members of the City Council, the members of the Rent Board, the members of the School Board, and the City Auditor.

The nine members of the City Council (eight elected by district and the mayor, elected at- large) appoint the members of the Board of Library Trustees and the members of the City's Boards and Commissions. Boards and Commissions serve as advisory bodies to the Council, although some have quasi-judicial functions. Berkeley Housing Authority members are appointed by the Mayor and confirmed by the Council.

The Mayor and Council select and confirm the City Manager, who acts as a Chief Executive Officer for the rest of the City government. The City Manager is responsible for the administration of City services and programs, enforcement of the City's Municipal Code and ordinances, and preparation of the annual budget. The Department directors are selected by the City Manager and confirmed by the City Council. The departments reporting to the City Manager are shown on the organizational chart on the next page.



Organizational Chart



Budget Process

Budget Process

The budget process is the vehicle through which the City assigns resources to the goals and priorities set by the City Council. New programs are added based on Council service and program priorities. Under the City Charter, the City Manager is responsible for preparing and recommending an operating budget and a capital improvements budget for City Council consideration and adoption.

The City of Berkeley employs a two-year budget process. In year one of the biennial budget cycle, the City Council formally adopts authorized appropriations for the first year of the two- year budget and approves "planned" appropriations for the second fiscal year. In year two of the budget cycle, the City Council considers revisions and formally adopts authorized appropriations for the second fiscal year. Although the budget cycle covers a two-year period, the City Charter requires that the City Council adopt an annual appropriations ordinance for each budget year.

Budget Preparation

The biennial budget cycle begins with the development of the Budget Development Instructions, including a process for identifying short-term priority initiatives that will be accomplished in a given budget cycle. A budget development calendar is also prepared and presented to the Council Budget and Finance Policy Committee for review and then to the entire Council. The City Manager reviews and evaluates the baseline budgets and supplemental funding requests submitted by departments to determine whether they fulfill City Council goals and objectives, align with the City's Strategic Plan, or increase efficiency or improve management effectiveness and service delivery. Requests received by both City Council (through the budget referral process) and departments for enhanced funding from the General Fund are prioritized using a "tier" system. Tier 1 items are recommended for funding based on available resources. Tier 1 items are items that operational must be paid for; pertain to a federal, state or locally mandated function; address public health and safety, critical operations and/or critical infrastructure needs; support the implementation of the City's strategic plan goals and/or have been approved by Council; further climate initiatives or either generate revenue, are grant funded or otherwise leverage additional funding. Tier 2 are items that are considered to be Non-Critical Operational Needs that may be placed on hold or have existing funding while Tier 3 includes items deemed to be Non-Urgent Operational Needs. **For the FY 27 & FY 28 Biennial budget, the City focused on structural budget balancing and operated in reduction mode. As a result, the typical tier system was not utilized and no Tier 1 funding was approved.**

The City Manager then develops a balanced budget proposal and presents the proposal to the Budget and Finance Policy Committee and then to the City Council. Both the Budget and Finance Policy Committee and the City Council holds public meetings to discuss the proposed budget, including two or more formal public hearings. Budget amendments are considered for incorporation into the proposed budget prior to the formal budget adoption.

FY 2027-2028 Biennial Budget Development Schedule

Date	Lead Entity	Action Item/Deliverable/Topic
October 1 - 17, 2025	Budget Office/Human Resources	Budget Office and Human Resources work on Position Control
October 6 - 10, 2025	Budget Office	Budget Office creates General Fund non-personnel prior baseline and actuals reports for departments to review
October 17 - 21, 2025	Budget Office	Budget Office develops initial position control in Budget Projection module and runs PCN reports for departments
October 22, 2025	Budget Office	Issue FY 2027 & FY 2086 Biennial Budget Instructions
October 28, 2025	Budget and Finance Policy Committee (BFPC)	Updates on the Parking Funds, Behaviorial Health Funds, and Marina Fund
November 5, 2025	Departments	Departments return Position Control changes/corrections to Budget Office
November 26, 2025	Departments	Departments' initial GF baseline non-personnel budget review due to Budget Office. Departments' initial special funds (facing deficits) non-personnel and revenue review due to Budget Office
December 2025	Budget Office	Budget Office develops FY 2027 & FY 2028 Baseline Budget (salary, benefits, and non-personnel) incorporating outcomes from initial reviews of position control, GF non-personnel, and special funds
January 15, 2025	Budget Office	Budget Office provides updated FY 2027 & FY 2028 General Fund surplus/(deficit) estimates based on new baseline
January 15, 2025	Budget Office	Budget Office issues reduction targets and associated budget balancing strategies worksheets
January 22, 2026	Budget and Finance Policy Committee (BFPC)	Initial Biennial Budget update
February 3, 2026	Budget Office	FY 2027 & FY 2028 Biennial Budget Employee Webinar
February 6, 2026	Departments	Fee Information Due to Budget Office
February 26, 2026	Budget and Finance Policy Committee (BFPC)	General Fund revenues updates, potential revenue enhancements, and Capital Improvement Program (CIP) Fund status
February 2026 - March 2026	Departments	Department Budget Book Narrative, Initial Fund Forecasts, Strategic Plan, and Performance Measures Due to Budget Office
February - Mid-April 2026	CMO/Budget Office/ Departments	City Manager Meetings with Departments. Discuss Budget Balancing and Develop Budget Balancing Plan
March 17, 2026	Departments	Initial CIP Budget and Projects Submittals Due
April 15, 2026	Budget Office	FY 2027 & FY 2028 Biennial Budget Balancing Plan Employee Webinar
April 16 & April 23, 2026	Budget and Finance Policy Committee (BFPC)	Present and Discuss FY 2027 & FY 2028 Budget Balancing Plan
April 2026 - May 2026	Budget Office/CMO	Finalize Proposed FY 2027 & FY 2028 Biennial Budget
May 14, 2026	Budget and Finance Policy Committee (BFPC)	Present and Discuss FY 2027 & FY 2028 Proposed Biennial Budget

FY 2027-2028 Biennial Budget Development Schedule

Date	Lead Entity	Action Item/Deliverable/Topic
May 19, 2026	Council	Council Meeting for FY 2027 & FY 2028 Proposed Budget presentation and Public Hearing for Fees
May 28, 2026	Budget and Finance Policy Committee (BFPC)	Present and Discuss 5-Year CIP
June 9, 2026	Council	Council Meeting for 5-Year CIP
June 16, 2026	Council	Continue discussion of FY 2027 & FY 2028 Proposed Biennial Budget
June 23, 2026	Council	FY 2027 & FY 2028 Biennial Budget Adoption, including 5-Year CIP. Approval of FY27 AAO and Tax Rate.

Basis of Budgeting

The City's accounting system is maintained on a fund basis in accordance with governmental accounting standards. A fund is a separate fiscal and accounting entity with a separate set of accounting records. City funds are organized within fund groups that include General Funds, Special Revenue Funds, Enterprise Funds, Internal Service Funds, Grant Funds, Bond Funds, Debt Service Funds, and Trust Funds. The governmental fund types and agency funds use the modified accrual basis of accounting. Under this method, revenues are recognized when they become both measurable and available. All proprietary fund types and pensions trust funds use the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

The budget document is adopted on a modified cash basis. For budgetary purposes, revenues are recorded when received (not when earned) and interfund loans and repayments (i.e., "interfund transfers") are recorded as expenditures and revenues. For accounting purposes these transactions are reclassified as increases or reductions in the "due to/due from" accounts. In recognition of these differences, companion financial statements are Annual Comprehensive Financial Report according to the budgetary basis of accounting and a detailed schedule is provided that reconciles the results of applying the two different bases of accounting methodologies.

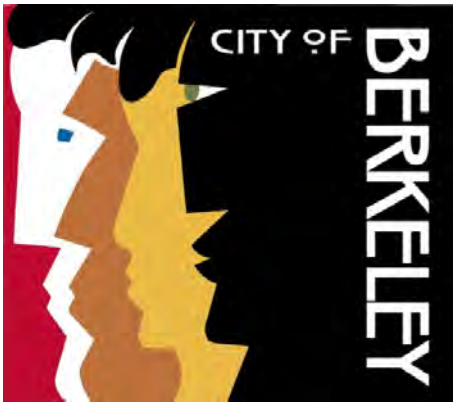
Budgetary Control

The City Council adopts the budget by June 30 through the passage of an Annual Appropriation Ordinance (AAO). This ordinance sets expenditure limits at the fund level for the City's General Fund, special funds, debt service funds, capital projects funds, enterprise funds, and all internal service funds except the Payroll Deduction Trust Fund, the Catastrophic Loss Trust Fund, Retiree Medical Trust Funds, and the Pension Annuity Fund.

Twice a year, supplemental appropriations are approved through amendments to the AAO, and require a two-thirds super-majority vote of the City Council. The City Manager is authorized to transfer budgeted amounts between departments or programs within any fund. The Council must approve any transfer that either alters the total budget or moves amounts from one fund to another. All appropriated amounts lapse at year end and are subject to re- appropriation in the following fiscal year by City Council approval.

The City maintains an encumbrance accounting system as one technique of accomplishing budgetary control. Purchase orders, contracts, and other commitments for the expenditure of money are secured in order to reserve that portion of the applicable appropriation.

Encumbrances outstanding at year-end are reported as assignments of fund balance with unencumbered amounts lapsing at year-end.

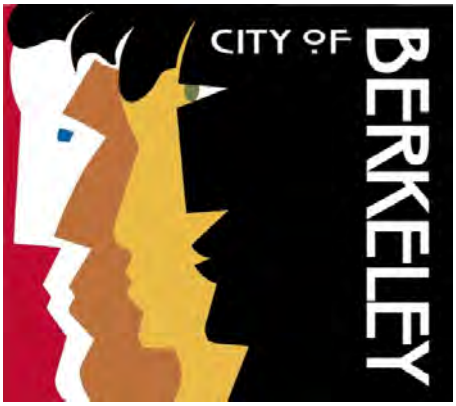

CITY OF
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Financial Summaries

This section provides charts and tables of the City's budget. These summaries show the revenues and expenditures associated with the City's different funding sources, such as the General Fund, Special Revenue Funds, Grants, Capital Funds, Debt Service, Enterprise Funds, Internal Service Funds and Agency Funds. The charts illustrate revenues by funding source and expenditures by department.




CITY OF
BERKELEY

Overview of the Operating Budget

The City's Operating Budget is a flexible spending plan that is the legal authority for departments to commit financial resources to provide services within the City of Berkeley.

The General Fund presented in the table below represents the overall General Fund family of funds (011-099).

Fiscal Year 2027:

Fiscal Year 2027	Revenue	Expenditures	Transfers In	Transfers Out	Results from Operations
General Fund	$ 300,019,704	$ 284,630,341	$ 28,830,989	$ 43,360,191	$ 860,161
Special Revenue Funds	148,592,820	206,321,985	16,191,259	12,804,116	(54,342,022)
Grants Funds	46,335,253	53,177,554	-	-	(6,842,301)
Capital Projects Funds	20,593,146	51,084,040	13,438,105	1,122,839	(18,175,628)
Enterprise Funds	137,113,005	171,579,786	90,501	418,075	(34,794,355)
Internal Service Funds	15,261,978	60,092,303	36,480,363	1,080,728	(9,430,690)
Debt Service Funds	6,635,141	17,341,100	902,415	-	(9,803,544)
Successor Agency	-	57,120	-	-	(57,120)
Agency Funds	6,437,649	7,489,455	201,501	273,854	(1,124,159)
Other Funds	10,251,500	11,298,855	-	-	(1,047,355)
Trust Funds	3,066	213,777	951,940	-	741,229
Totals	**$ 691,243,262**	**$ 863,286,316**	**$ 97,087,073**	**$ 59,059,803**	**$ (134,015,784)**

Fiscal Year 2028:

Fiscal Year 2028	Revenue	Expenditures	Transfers In	Transfers Out	Results from Operations
General Fund	$ 317,816,129	$ 283,914,739	$ 16,351,573	$ 44,636,052	$ 5,616,911
Special Revenue Funds	150,548,034	177,826,038	7,481,871	4,088,329	(23,884,462)
Grants Funds	46,675,188	53,074,922	-	-	(6,399,734)
Capital Projects Funds	20,593,146	51,382,428	13,692,721	1,122,839	(18,219,400)
Enterprise Funds	140,242,211	165,670,525	90,501	418,075	(25,755,888)
Internal Service Funds	15,261,978	54,060,082	36,480,363	600,000	(2,917,741)
Debt Service Funds	6,635,141	17,333,496	902,415	-	(9,795,940)
Successor Agency	-	57,120	-	-	(57,120)
Agency Funds	6,437,649	7,490,894	201,501	273,854	(1,125,598)
Other Funds	10,251,500	11,298,855	-	-	(1,047,355)
Trust Funds	3,066	213,777	951,940	-	741,229
Totals	**$ 714,464,042**	**$ 822,322,876**	**$ 76,152,885**	**$ 51,139,149**	**$ (82,845,098)**

Expenditure History by Category

	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Adopted	Change %	FY 2028 Adopted	Change %
Salaries & Benefits	$ 341,001,658	$ 370,872,886	$ 423,510,401	$ 414,211,143	(2.2%)	$ 425,045,815	2.6%
Services & Materials	157,328,640	181,349,357	160,944,985	174,934,658	8.7%	161,181,606	(7.9%)
Capital Outlay	44,560,353	58,454,362	57,336,395	97,006,690	69.2%	72,908,160	(24.8%)
Internal Services & All Other	186,342,717	177,883,393	187,421,581	236,193,628	26.0%	214,326,444	(9.3%)
Total Expenditures	**$ 729,233,368**	**$ 788,559,998**	**$ 829,213,362**	**$ 922,346,119**	**11.2%**	**$ 873,462,025**	**(5.3%)**
Operating Transfers Out	79,243,392	85,002,107	70,634,475	59,059,803	(16.4%)	51,139,149	(13.4%)
	$ 808,476,760	**$ 873,562,105**	**$ 899,847,837**	**$ 981,405,922**	**9.1%**	**$ 924,601,174**	**(5.8%)**

Revenue by Category and Fund Type Fiscal Year 2027

	General Fund	Special Revenue Funds	Grants Funds	Capital Projects Funds	Enterprise Funds	Internal Service Funds	All Other Funds	FY 2027 Total
Secured Property Taxes	$ 98,784,093	$ -	$ -	$ -	$ -	$ -	$ -	$ 98,784,093
Supplemental Taxes	2,500,000	-	-	-	-	-	-	2,500,000
Unsecured Property Taxes	5,100,000	-	-	-	-	-	-	5,100,000
Property Transfer Taxes	21,450,000	-	-	-	-	-	-	21,450,000
Property Transfer Tax – Measure P	11,655,000	-	-	-	-	-	-	11,655,000
Property Transfer Tax - Measure W	1,500,000	-	-	-	-	-	-	1,500,000
Sales Tax	19,353,282	-	-	-	-	-	-	19,353,282
Soda Tax	1,147,387	-	-	-	-	-	-	1,147,387
Utility Users Taxes	18,750,000	-	-	-	-	-	-	18,750,000
Transient Occupancy Taxes	7,724,999	-	-	-	-	-	-	7,724,999
Short-Term Rentals	1,650,000	-	-	-	-	-	-	1,650,000
Business License Taxes	24,969,600	-	-	-	-	-	-	24,969,600
Recreational Cannabis	18,000	-	-	-	-	-	-	18,000
Measure U1	6,600,000	-	-	-	-	-	-	6,600,000
Other Taxes	8,500,000	-	-	-	-	-	-	8,500,000
Vehicle In Lieu Taxes	21,091,135	-	-	-	-	-	-	21,091,135
Parking Fines – Regular Collections	6,650,000	-	-	-	-	-	-	6,650,000
Moving Violations	165,360	-	-	-	-	-	-	165,360
Ambulance Fees	10,178,334	-	-	-	-	-	-	10,178,334
Interest Income	13,500,000	221,280	-	500,000	815,688	-	3,066	15,040,034
Franchise Fees	2,100,000	-	-	-	475,000	-	-	2,575,000
Indirect Cost Reimbursement	8,488,124	-	-	-	-	-	-	8,488,124
Other Revenues	8,144,390	148,371,540	46,335,253	20,093,146	135,822,317	15,261,978	23,324,290	397,352,914
Total Revenues	**$ 300,019,704**	**$ 148,592,820**	**$ 46,335,253**	**$ 20,593,146**	**$ 137,113,005**	**$ 15,261,978**	**$ 23,327,356**	**$ 691,243,262**
Operating Transfers In	28,830,989	16,191,259	-	13,438,105	90,501	36,480,363	2,055,856	97,087,073
	$ 328,850,693	**$ 164,784,079**	**$ 46,335,253**	**$ 34,031,251**	**$ 137,203,506**	**$ 51,742,341**	**$ 25,383,212**	**$ 788,330,335**

Revenue by Category and Fund Type Fiscal Year 2028

	General Fund	Special Revenue Funds	Grants Funds	Capital Projects Funds	Enterprise Funds	Internal Service Funds	All Other Funds	FY 2028 Total
Secured Property Taxes	$ 103,454,324	$ -	$ -	$ -	$ -	$ -	$ -	$ 103,454,324
Supplemental Taxes	2,000,000	-	-	-	-	-	-	2,000,000
Unsecured Property Taxes	5,100,000	-	-	-	-	-	-	5,100,000
Property Transfer Taxes	21,450,000	-	-	-	-	-	-	21,450,000
Property Transfer Tax – Measure P	12,237,750	-	-	-	-	-	-	12,237,750
Property Transfer Tax - Measure W	3,000,000	-	-	-	-	-	-	3,000,000
Sales Tax	29,395,218	-	-	-	-	-	-	29,395,218
Soda Tax	1,147,387	-	-	-	-	-	-	1,147,387
Utility Users Taxes	18,750,000	-	-	-	-	-	-	18,750,000
Transient Occupancy Taxes	7,867,547	-	-	-	-	-	-	7,867,547
Short-Term Rentals	1,400,000	-	-	-	-	-	-	1,400,000
Business License Taxes	25,468,992	-	-	-	-	-	-	25,468,992
Recreational Cannabis	1,000,000	-	-	-	-	-	-	1,000,000
Measure U1	6,600,000	-	-	-	-	-	-	6,600,000
Other Taxes	8,630,000	-	-	-	-	-	-	8,630,000
Vehicle In Lieu Taxes	21,829,324	-	-	-	-	-	-	21,829,324
Parking Fines – Regular Collections	6,650,000	-	-	-	-	-	-	6,650,000
Moving Violations	165,360	-	-	-	-	-	-	165,360
Ambulance Fees	10,205,293	-	-	-	-	-	-	10,205,293
Interest Income	12,500,000	221,280	-	500,000	806,688	-	3,066	14,031,034
Franchise Fees	2,100,000	-	-	-	475,000	-	-	2,575,000
Indirect Cost Reimbursement	8,619,434	-	-	-	-	-	-	8,619,434
Other Revenues	8,245,500	150,326,754	46,675,188	20,093,146	138,960,523	15,261,978	23,324,290	402,887,379
Total Revenues	**$ 317,816,129**	**$ 150,548,034**	**$ 46,675,188**	**$ 20,593,146**	**$ 140,242,211**	**$ 15,261,978**	**$ 23,327,356**	**$ 714,464,042**
Operating Transfers In	16,351,573	7,481,871	-	13,692,721	90,501	36,480,363	2,055,856	76,152,885
	$ 334,167,702	**$ 158,029,905**	**$ 46,675,188**	**$ 34,285,867**	**$ 140,332,712**	**$ 51,742,341**	**$ 25,383,212**	**$ 790,616,927**

Expenditure by Category and Fund Type Fiscal Year 2027	General Fund	Special Revenue Funds	Grants Funds	Capital Projects Funds	Enterprise Funds	Internal Service Funds	All Other Funds	FY 2027 Total
Salaries & Benefits	$ 211,672,450	$ 80,910,421	$ 20,519,206	$ 1,482,816	$ 71,529,360	$ 20,532,717	$ 7,564,173	$ 414,211,143
Services & Materials	43,850,168	40,698,324	18,006,012	3,850,723	40,263,620	19,098,088	9,167,723	174,934,658
Capital Outlay	130,187	35,544,648	6,441,750	10,714,677	33,596,369	10,476,059	103,000	97,006,690
Internal Services & All Other	28,977,536	49,168,592	8,210,586	35,035,824	26,190,437	9,985,439	19,565,411	177,133,825
Total Expenditures	**$ 284,630,341**	**$ 206,321,985**	**$ 53,177,554**	**$ 51,084,040**	**$ 171,579,786**	**$ 60,092,303**	**$ 36,400,307**	**$ 863,286,316**
Operating Transfers Out	43,360,191	12,804,116	-	1,122,839	418,075	1,080,728	273,854	59,059,803
	$ 327,990,532	**$ 219,126,101**	**$ 53,177,554**	**$ 52,206,879**	**$ 171,997,861**	**$ 61,173,031**	**$ 36,674,161**	**$ 922,346,119**

Expenditure by Category and Fund Type Fiscal Year 2028	General Fund	Special Revenue Funds	Grants Funds	Capital Projects Funds	Enterprise Funds	Internal Service Funds	All Other Funds	FY 2028 Total
Salaries & Benefits	$ 216,611,574	$ 83,095,562	$ 21,185,545	$ 1,529,930	$ 73,808,155	$ 21,250,156	$ 7,564,893	$ 425,045,815
Services & Materials	43,194,595	31,061,932	17,708,141	3,850,723	38,914,067	17,285,425	9,166,723	161,181,606
Capital Outlay	137,287	23,219,042	5,970,650	10,965,951	26,566,889	5,945,341	103,000	72,908,160
Internal Services & All Other	23,971,283	40,449,502	8,210,586	35,035,824	26,381,414	9,579,160	19,559,526	163,187,295
Total Expenditures	**$ 283,914,739**	**$ 177,826,038**	**$ 53,074,922**	**$ 51,382,428**	**$ 165,670,525**	**$ 54,060,082**	**$ 36,394,142**	**$ 822,322,876**
Operating Transfers Out	44,636,052	4,088,329	-	1,122,839	418,075	600,000	273,854	51,139,149
	$ 328,550,791	**$ 181,914,367**	**$ 53,074,922**	**$ 52,505,267**	**$ 166,088,600**	**$ 54,660,082**	**$ 36,667,996**	**$ 873,462,025**

Summary of FY 2027 & FY 2028 Adopted Budget by Funding Source

Fund Description	FY 2026 Adopted Revenue[b]	FY 2026 Adopted Expenses	FY 2026 Est. Actual Revenue[b]	FY 2026 Est. Actual Expenses	FY 2027 Adopted Revenue[b]	FY 2027 Adopted Expenses	FY 2028 Adopted Revenue[b]	FY 2028 Adopted Expenses
General Fund								
GF Discretionary [a]	$ 311,435,260	$ 311,435,259	$ 318,807,684	$ 312,824,205	$ 315,976,840	$ 315,764,539	$ 321,293,851	$ 321,292,857
GF - Payroll Deduction Trust	6,273,854	6,750,000	6,273,854	7,112,816	6,273,854	750,000	6,273,854	750,000
GF - Catastrophic Leave	-	-	-	525,644	-	-	-	-
U1 - Housing	6,500,000	13,511,284	6,546,741	6,848,644	6,600,000	11,475,988	6,600,000	6,507,931
Climate Equity Action	-	-	-	7,876	-	-	-	-
GF - Stabilization Reserves	-	-	3,299,963	-	-	-	-	-
GF - Catastrophic Reserves	-	-	2,699,970	-	-	-	-	-
Special Revenue Funds [a]								
Library - Reserves	-	-	-	-	7,272,214	-	-	-
Library - Tax	33,822,805	29,382,885	33,288,283	26,457,495	35,410,917	38,873,066	36,118,446	30,830,112
Library - Trans Based Reimbur	-	4,000,000	-	2,110,896	1,500,000	3,800,000	-	-
Library - Grants	82,300	99,884	92,690	97,871	110,000	110,000	110,000	110,000
Library - Friends & Gifts	150,000	222,150	173,255	209,174	150,000	183,000	150,000	183,000
Library - Foundation	100,000	200,000	24,807	50,444	100,000	200,000	100,000	200,000
Asset Forfeiture	55,000	61,000	1,704	-	55,000	61,000	55,000	61,000
Special Tax for Disabled	1,882,839	1,882,839	1,866,021	1,834,534	1,972,678	1,972,678	2,012,132	2,012,132
Workforce Investment Act	56,025	58,692	56,025	58,092	121,591	61,379	121,591	63,279
SEC 108 HUD Loan Grant Asst	626,723	1,183,612	545,397	571,738	626,723	1,183,612	626,723	1,183,612
Fund Raising Activities	43,000	54,789	202,664	30,655	209,145	258,662	223,845	154,534
CA Housing Finance Agency	-	-	7,130	-	-	-	-	-
Gilman Sport Field	640,671	335,382	373,700	546,785	588,257	345,015	588,257	356,880
Gilman Fields Reserve	150,000	-	270,000	-	150,000	-	150,000	-
Animal Shelter	45,000	52,480	45,409	25,586	2,818,171	2,818,172	2,890,051	2,890,052
Paramedic Assessment District	4,762,609	4,894,321	4,730,530	4,889,870	4,907,076	5,158,767	4,990,059	5,248,226
Tieback Mitigation R-O-W	-	-	55,440	-	-	-	-	-
Domestic Violence Prevention	32,717	32,490	20,206	18,648	31,261	31,261	27,542	27,542
Affordable Housing Mitigation [a]	862,978	1,925,568	1,854,098	3,766,482	5,117,590	25,347,986	5,117,590	24,063,087
Affordable Child Care	11,851	13,275	68,597	13,275	72,163	240,982	-	132,047
Inclusionary Housing Program	391,092	438,731	247,817	473,966	270,450	606,924	270,450	615,684

Summary of FY 2027 & FY 2028 Adopted Budget by Funding Source

Fund Description	FY 2026 Adopted		FY 2026 Est. Actual		FY 2027 Adopted		FY 2028 Adopted	
	Revenue[b]	Expenses	Revenue[b]	Expenses	Revenue[b]	Expenses	Revenue[b]	Expenses
Condo Conversion Program [a]	41,981	534,833	108,120	41,528	80,213	933,121	80,213	934,293
Playground Camp	3,951,397	4,387,369	7,406,677	4,621,852	4,788,104	5,591,322	4,803,183	5,523,769
State Proposition 172	931,227	448,975	1,039,857	988,793	931,227	303,150	931,227	303,150
State Transportation Tax	6,887,738	7,686,497	7,545,043	8,875,677	7,297,886	10,602,412	7,297,886	8,260,570
CDBG	4,437,743	3,076,701	2,914,880	2,754,758	3,234,758	3,234,680	3,234,758	3,272,878
Rental Housing Safety Prog	2,738,000	2,804,807	2,949,933	2,031,075	2,291,000	2,508,173	2,291,000	2,584,727
Meas B - Local Streets and RDS	-	61,882	43,969	2,236,643	-	-	-	-
Meas B - Bike and Pedestrian	-	-	808	114,209	-	42,396	-	43,019
Meas B - Paratransit	-	17,016	272	-	-	-	-	-
Meas F - ALA CT VRF ST and RD	483,745	462,227	339,943	512,231	481,353	749,879	481,353	656,350
Meas BB - Local Streets and RD	7,804,724	7,657,298	8,203,445	7,093,960	7,993,166	9,914,294	7,993,166	8,166,954
Meas BB - Bike and Pedestrian	849,875	1,762,862	875,993	817,717	867,286	1,915,592	867,286	1,933,630
Meas BB - Paratransit [a]	969,418	967,484	846,773	632,300	943,791	943,791	943,791	943,791
One Time Funding	-	-	371,878	75,124	254,319	5,114,300	159,902	9,300
Park Tax	22,921,333	24,534,028	23,163,575	18,709,076	23,740,242	26,089,320	24,214,607	23,459,066
Street and Open Space Impr	-	250,000	-	50,000	-	2,800,000	-	50,000
Meas GG - Fire Preparation Tax	6,372,071	6,289,269	6,240,012	7,174,701	6,667,319	5,738,458	6,799,745	5,908,404
Street Lighting	2,240,939	3,284,660	2,388,868	2,674,174	2,240,939	3,960,537	2,240,939	4,301,339
Business Economic Development	150,000	156,387	20,731	435,793	150,000	156,387	150,000	156,387
Citywide RLF	-	-	-	368,414	-	-	-	-
Miles Lab	-	-	-	-	-	100,000	-	-
Employee Training	750,000	822,177	750,000	710,973	750,000	832,239	750,000	849,766
UC Settlement [a]	3,151,425	5,871,393	4,913,742	4,320,508	3,151,425	5,624,244	3,151,425	5,042,403
Cultural Trust	-	-	75,869	451,359	-	186,830	-	195,421
Private Party Sidewalks [a]	100,000	100,000	453,325	177,143	100,000	300,000	100,000	100,000
Public Art	213,282	64,367	280,640	47,477	484,064	162,252	484,064	164,440
Lillie B. Wall Memorial	-	-	957	-	-	-	-	-
Vital and Health Statistic	30,292	30,292	32,405	462	30,292	23,550	30,292	23,550
East Bay Public Utilities Comm	-	-	126	-	-	-	-	-
PERS Savings	-	6,000,000	6,799,903	6,077,486	-	-	-	-

Summary of FY 2027 & FY 2028 Adopted Budget by Funding Source

Fund Description	FY 2026 Adopted Revenue[b]	FY 2026 Adopted Expenses	FY 2026 Est. Actual Revenue[b]	FY 2026 Est. Actual Expenses	FY 2027 Adopted Revenue[b]	FY 2027 Adopted Expenses	FY 2028 Adopted Revenue[b]	FY 2028 Adopted Expenses
Health State Aid Realignment [a] [c]	5,830,976	6,844,776	4,143,150	4,635,427	4,260,963	5,419,935	4,302,506	5,496,638
Tobacco Control	384,950	382,250	375,570	265,951	400,000	358,174	400,000	356,624
Mental Health State Aid Realig [a]	3,224,274	6,335,939	3,980,595	4,251,506	3,044,997	4,008,124	3,090,672	4,117,302
City Optional Public Safety	250,000	272,448	445,172	108,689	250,000	658,140	250,000	658,510
ALA CT Abandoned Veh Abt Auth [a]	102,329	101,285	113,975	96,430	120,000	119,570	120,000	119,810
Traffic Congestion Relief [a]	-	-	(24,988)	-	-	-	-	-
Measure FF - Public Safety	10,969,060	12,976,348	10,825,804	11,483,857	11,483,638	11,629,476	11,713,311	11,732,391
Fair Elections	612,210	664,752	612,210	210,006	612,210	672,470	612,210	678,936
Measure FF - Street Repair [b]	22,500,000	975,000	23,206,059	438,407	16,651,651	27,180,781	16,984,684	17,739,762
Grants Funds [b]								
Operating Grants - Federal [a]	156,794	155,304	180,752	110,564	-	-	-	-
Operating Grants - State	3,877,375	7,723,545	8,703,235	6,520,196	7,357,533	7,989,032	7,357,533	8,013,853
Capital Grants - Federal [a]	-	-	-	112,548	500,000	500,000	-	-
Capital Grants - State	562,500	750,000	1,150,878	3,591,908	1,447,000	1,547,000	4,681,900	4,681,900
Capital Grants - Local	75,000	100,000	997,230	4,062,577	758,250	758,250	1,026,250	1,026,250
OTS DUI Enforsmt Educ Prg [a]	150,000	149,321	110,237	151,466	253,900	253,900	253,900	253,900
HUD [a]	2,478,137	2,524,030	843,236	724,039	1,848,891	1,595,935	1,848,891	1,599,353
ESGP	237,965	452,137	82,221	433,765	227,452	226,367	227,452	226,391
Health (General) [a]	2,692,819	2,733,844	2,300,194	2,208,937	2,601,114	2,638,541	2,581,927	2,667,030
Target Case Mgmt/Linkages [a]	682,923	1,491,747	703,233	836,615	474,016	932,067	497,717	952,718
Mental Health Service Act	12,240,360	11,265,992	9,796,854	10,101,554	10,720,810	13,425,795	10,504,845	12,322,719
Health (Short/Doyle) [a]	6,422,700	7,235,144	5,891,759	4,448,778	3,709,910	3,980,850	3,747,009	4,158,708
Epsdt Expansion Proposal [a]	676,102	669,282	551,916	404,876	353,577	437,043	357,113	458,565
Alcoholic Bev Ctr Ots/Uc [a]	50,000	60,237	37,870	62,129	97,330	97,330	97,330	97,330
Youth Lunch	53,444	50,838	43,949	32,838	44,828	41,782	45,725	42,617
Sr. Nutrition (Title III) [a]	265,132	262,905	258,606	300,676	265,132	246,233	265,132	276,840
C.F.P. Title X [a]	-	-	120,000	156,826	179,713	179,713	172,976	172,976
Berk Unif Sch Dist Grant [a]	266,754	216,871	193,558	183,365	269,807	269,807	272,333	272,333
Vector Control [a]	380,350	485,945	-	9,230	457,545	-	469,056	-
Alameda County Grants	1,125,740	1,115,784	691,820	517,103	621,735	621,735	640,800	640,800

Summary of FY 2027 & FY 2028 Adopted Budget by Funding Source

Fund Description	FY 2026 Adopted Revenue[b]	FY 2026 Adopted Expenses	FY 2026 Est. Actual Revenue[b]	FY 2026 Est. Actual Expenses	FY 2027 Adopted Revenue[b]	FY 2027 Adopted Expenses	FY 2028 Adopted Revenue[b]	FY 2028 Adopted Expenses
Sr Supportive Social Serv	119,572	118,794	140,935	152,298	-	-	-	-
Family Care Support Prog	113,141	112,253	129,359	146,042	123,141	115,112	123,141	115,112
CA Integrated Waste Mgmt	3,933	5,244	18,771	6,230	18,000	23,244	18,000	23,244
Housing Mitigation [a]	-	1,362,494	26,500	136,393	-	1,345,533	-	1,345,533
Calhome Program	200,000	221,240	-	247,463	235,542	202,744	235,542	203,218
Community Action Program	299,495	291,358	308,702	343,166	328,299	329,232	328,299	332,006
One-Time Grant:No Cap Exp	716,250	758,064	3,389,601	5,550,915	2,120,269	1,889,431	207,434	642,617
MTC	564,620	752,827	890,166	37,312	1,122,000	1,122,000	150,000	150,000
FEMA	1,000,000	2,869,444	1,607,466	3,339,418	1,000,000	3,249,982	1,000,000	3,324,622
Alameda County Waste Mgmt	360,000	345,000	354,649	340,999	360,000	500,000	720,000	345,000
State Dept Conserv/Recycling	32,000	32,000	31,939	-	32,000	32,000	32,000	60,000
Caltrans Grant	-	-	82,227	-	-	-	-	-
Shelter+Care HUD	7,183,554	7,334,881	2,459,829	6,352,385	7,305,893	7,230,907	7,305,893	7,267,171
Shelter+Care County	1,022,704	1,041,448	3,966,180	805,714	1,022,704	1,024,051	1,022,704	1,026,986
JAG Grant	50,000	60,759	25,179	90,104	50,000	50,000	50,000	50,000
Bio-Terrorism Grant	339,517	307,040	351,685	264,209	363,862	321,938	369,286	325,130
Local Housing Trust Fund	-	-	179,112	-	65,000	-	65,000	-
ARPA - Local FIscal Recovery	-	-	1,159,042	75,924	-	-	-	-
Capital Projects Funds								
Capital Improvements	13,823,742	18,155,130	16,566,185	17,038,468	13,531,059	14,803,696	13,785,675	15,098,910
Phone System Replacement	-	449,408	-	417,970	-	449,408	-	449,408
Funds Replacement	-	3,065,223	-	721,866	-	2,159,869	-	2,159,869
Peg Access Facilities	-	267,210	97,586	417,186	-	267,210	-	267,210
Meas M - ST and WTRSHD Imprv	-	-	9,948	654,663	-	-	-	-
Meas G - Public Safety Bldg	-	-	204	-	-	-	-	-
Street Improvement	-	-	2,906	-	-	-	-	-
Park Acquisition Development	192	-	2,485	253	192	-	192	-
Income Housing Fund WBIP	-	-	760,701	-	-	-	-	-
Meas T1 - Infrstr and Fac	20,500,000	4,106,327	239,894	16,784,923	20,500,000	212,498	20,500,000	215,672
Meas O - Affordable Housing	-	8,176,509	37,570,652	24,632,795	-	34,314,198	-	34,314,198

Summary of FY 2027 & FY 2028 Adopted Budget by Funding Source

Fund Description	FY 2026 Adopted Revenue[b]	FY 2026 Adopted Expenses	FY 2026 Est. Actual Revenue[b]	FY 2026 Est. Actual Expenses	FY 2027 Adopted Revenue[b]	FY 2027 Adopted Expenses	FY 2028 Adopted Revenue[b]	FY 2028 Adopted Expenses
Fire Admin Training Building	-	-	500,000	11,500,000	-	-	-	-
Enterprise Funds								
Zero Waste	61,289,555	61,614,929	61,232,530	61,151,778	62,170,003	64,052,954	65,233,770	62,594,597
Mar - Coastal Conservancy [a] [d]	-	-	13,422,816	4,570,809	-	-	-	-
Mar - Dept of Boating & Wtrwy	-	-	-	44,900	-	-	-	-
Marina Operations/Maint	8,612,789	7,663,274	8,623,728	6,992,290	6,969,361	7,535,322	7,034,800	7,742,659
Sanitary Sewer Operation	24,986,977	33,533,464	25,970,108	21,337,881	24,986,977	41,215,597	24,986,977	39,386,577
Private Sewer Lateral	240,501	80,849	90,501	40,823	240,501	77,848	240,501	79,676
Clean Storm Water	4,551,890	8,598,340	5,105,579	7,118,584	4,551,890	9,876,764	4,551,890	6,378,893
Permit Service Center	17,753,626	27,883,726	21,838,471	23,127,050	20,874,569	28,635,790	20,874,569	29,004,486
Unified Program (CUPA)	986,950	1,021,938	974,553	958,372	1,001,000	1,172,868	1,001,000	1,205,875
Off Street Parking Fund	4,873,145	7,203,522	5,585,145	7,317,077	4,873,145	7,700,602	4,873,145	7,727,982
Parking Meter Fund	8,566,243	10,178,760	9,370,864	8,628,663	8,566,243	9,419,091	8,566,243	9,619,790
Bldg Purchases & Mgmt	2,969,817	3,879,644	2,546,858	1,845,447	2,969,817	2,311,026	2,969,817	2,348,066
Internal Service Funds								
Equipment Replacement	4,754,577	6,536,147	12,220,890	6,604,167	4,754,577	14,071,896	4,754,577	8,981,658
Equipment Maintenance	6,461,013	10,385,092	9,584,588	9,744,490	6,461,013	11,072,559	6,461,013	9,728,116
Building Maintenance	3,821,039	5,518,651	3,304,258	5,250,789	3,821,039	4,849,695	3,821,039	4,772,032
Central Services	225,000	411,006	345,535	394,099	225,000	413,179	225,000	416,800
Worker's Compensation	9,569,358	11,788,211	11,811,668	14,315,876	9,569,358	6,567,967	9,569,358	6,651,715
Sick and Vacation Payouts	-	-	4,472,591	2,896,827	-	-	-	-
Public Liability	3,446,161	3,760,097	3,744,923	3,862,643	3,446,161	3,760,097	3,446,161	3,760,097
Catastrophic Loss	6,676,893	3,447,023	8,706,415	8,614,781	6,676,893	3,447,023	6,676,893	3,447,023
IT Cost Allocation	16,788,300	24,896,332	16,769,306	20,058,535	16,788,300	16,990,615	16,788,300	16,902,641
Debt Service Funds								
Meas FF - Library	1,604,969	1,330,513	1,184,208	1,332,163	1,604,969	1,336,638	1,604,969	1,335,638
2015 GORBS for 2007 GORBS	3,309,864	2,043,981	1,826,033	2,043,133	3,309,864	2,062,791	3,309,864	2,060,101
Berkeley Repertory Theatre	499,802	499,849	499,802	497,117	499,802	501,283	499,802	499,181
2015 GORBS for 2002 GORBS	1,463,321	378,696	323,864	376,419	1,463,321	381,552	1,463,321	381,057

Summary of FY 2027 & FY 2028 Adopted Budget by Funding Source

Fund Description	FY 2026 Adopted Revenue[b]	FY 2026 Adopted Expenses	FY 2026 Est. Actual Revenue[b]	FY 2026 Est. Actual Expenses	FY 2027 Adopted Revenue[b]	FY 2027 Adopted Expenses	FY 2028 Adopted Revenue[b]	FY 2028 Adopted Expenses
2015 GORBS for 2007 GORBS SERA	256,987	142,312	148,921	141,464	256,987	143,615	256,987	143,428
2015 GORBS for 2008 Anml Shltr	-	479,416	447,521	478,521	-	483,822	-	483,192
2010 COP Animal Shelter	402,613	140,085	402,613	407,338	402,613	140,085	402,613	140,085
Meas M - St and Wtrshd Imprv	-	1,639,250	1,592,537	1,640,900	-	1,635,600	-	1,638,913
Meas T1 - Infrstr and Fac	-	3,755,881	3,682,119	3,757,531	-	3,752,681	-	3,754,706
Measure O - Housing Bonds	-	4,600,873	6,449,205	7,852,788	-	6,903,033	-	6,897,195
JPFA Lease Rev Bond Fire Bldg	-	-	-	345,858	-	-	-	-
Successor Agency								
Successor Agency - WBIP	-	-	2,595	-	-	-	-	-
Successor Acy - Savo Dsf	-	57,120	-	52,840	-	57,120	-	57,120
Agency Funds								
Sustainable Energy - 2	-	-	18,105	-	-	17,038	-	17,007
Thousand Oaks Undergrounding	-	100,096	106,396	2,836	-	97,006	-	98,756
Meas H - School Tax	500,000	500,000	247,990	-	500,000	500,000	500,000	500,000
CFD No. 1 Diaster Fire Prot	-	107,904	-	32,539	-	108,850	-	107,850
CFD No. 1 Mello-Roos	-	778,589	2,439	24,995	-	779,811	-	780,531
Sick Leave Entitlement	201,501	322,955	201,501	273,854	201,501	322,955	201,501	322,955
Berkeley Tourism Bus. Imp. Dst	2,221,000	2,209,676	2,097,739	1,357,285	2,298,135	2,298,135	2,298,135	2,298,135
Elmwood Bus. Imp. Dist	30,000	59,950	22,400	38,350	30,000	30,000	30,000	30,000
Solano Ave Bus. Imp. Dist	25,000	40,445	28,510	40,492	25,000	25,000	25,000	25,000
Telegraph Bus. Imp. Dist	648,083	826,643	639,912	582,065	667,525	667,525	667,525	667,525
North Shattuck Bus. Imp. Dist	239,541	334,076	244,829	233,395	248,903	248,903	248,903	248,903
Dwntwn Berk Prop and Impr Dist	1,691,590	1,599,725	1,750,999	1,567,179	2,668,086	2,668,086	2,668,086	2,668,086
Other Funds								
Rent Stabilization Board	8,961,575	9,017,005	9,859,071	7,902,638	10,251,500	11,298,855	10,251,500	11,298,855
BHA - Section 8 Voucher	-	-	-	29	-	-	-	-
Trust Funds								

Summary of FY 2027 & FY 2028 Adopted Budget by Funding Source

Fund Description	FY 2026 Adopted Revenue[b]	FY 2026 Adopted Expenses	FY 2026 Est. Actual Revenue[b]	FY 2026 Est. Actual Expenses	FY 2027 Adopted Revenue[b]	FY 2027 Adopted Expenses	FY 2028 Adopted Revenue[b]	FY 2028 Adopted Expenses
Safety Members Pension	551,804	-	551,804	41,611	551,804	-	551,804	-
Safety Members Pension-Annuity	3,066	-	-	-	3,066	-	3,066	-
Police Medical Trust Fund	-	48,281	2,182,634	3,174,355	-	48,281	-	48,281
Retiree Med Fund - BHA	-	2,970	86,265	4,703	-	2,970	-	2,970
Retiree Med Ben - IBEW	-	2,563	19,033	44,794	-	2,563	-	2,563
Retiree Med Bene - Local 1	-	22,595	2,265,602	208,455	-	22,595	-	22,595
Retiree Med Bene - Z1 Mgmt	-	4,000	290,429	63,263	-	4,000	-	4,000
Retiree Med Ben - Z2 To Z6	-	12,000	456,743	62,905	-	12,000	-	12,000
Retiree Med Ben - Local 535	-	32,191	1,530,512	149,471	-	32,191	-	32,191
Retiree Med Ben - Local 790	-	37,106	846,577	75,728	-	37,106	-	37,106
Pol Ee Retiree Hlt Ast Pl	400,136	6,500	491,805	291,015	400,136	6,500	400,136	6,500
Fire Medical Trust Fund	-	45,571	1,836,948	452,500	-	45,571	-	45,571
Revenue & Expenditure Totals:	**$ 765,131,214**	**$ 829,213,364**	**$ 874,585,715**	**$ 837,411,498**	**$ 788,330,336**	**$ 922,346,115**	**$ 790,616,931**	**$ 873,462,023**

Notes:

[a] Revenues do not reflect use of fund balances which are added to balance revenues with appropriations.

[b] Revenues for Bond Projects collected in prior fiscal years.

[c] FY 2027 grant revenues and expenditures will be adjusted to match once award amounts are known.

[d] Library and Rent Board figures for FY 2027 are the amounts approved by the Board of Library Trustees and the Rent Stabilization Board.

Fund Balance Projection by Funding Source

Fund Description	Balance 7/1/25	FY 2026 Est. Actual Revenue	FY 2026 Est. Actual Expenses	Estimated Balance 7/1/26	FY 2027 Adopted Revenue	FY 2027 Adopted Expenses	Projected Balance 7/1/27	FY 2028 Adopted Revenue	FY 2028 Adopted Expenses	Projected Balance 7/1/28
General Fund										
GF Discretionary	31,204,449	318,807,684	312,824,205	37,187,928	315,976,840	315,764,539	37,400,229	321,293,851	321,292,857	37,401,223
GF - Payroll Deduction Trust	(4,435,247)	6,273,854	7,112,816	(5,274,209)	6,273,854	750,000	249,645	6,273,854	750,000	5,773,499
GF - Catastrophic Leave	(1,543,220)	-	525,644	(2,068,864)	-	-	(2,068,864)	-	-	(2,068,864)
U1 - Housing	8,361,620	6,546,741	6,848,644	8,059,717	6,600,000	11,475,988	3,183,729	6,600,000	6,507,931	3,275,798
Climate Equity Action	96,130	-	7,876	88,254	-	-	88,254	-	-	88,254
GF - Stabilization Reserves	32,798,073	3,299,963	-	36,098,036	-	-	36,098,036	-	-	36,098,036
GF - Catastrophic Reserves	25,516,697	2,699,970	-	28,216,667	-	-	28,216,667	-	-	28,216,667
Special Revenue Funds										
Library - Reserves	19,602,653	-	-	19,602,653	7,272,214	-	26,874,867	-	-	26,874,867
Library - Tax	19,125,111	33,288,283	26,457,495	25,955,899	35,410,917	38,873,066	22,493,750	36,118,446	30,830,112	27,782,084
Library - Trans Based Reimbur	4,897,996	-	2,110,896	2,787,100	1,500,000	3,800,000	487,100	-	-	487,100
Library - Grants	45,689	92,690	97,871	40,508	110,000	110,000	40,508	110,000	110,000	40,508
Library - Friends & Gifts	596,564	173,255	209,174	560,645	150,000	183,000	527,645	150,000	183,000	494,645
Library - Foundation	478,472	24,807	50,444	452,835	100,000	200,000	352,835	100,000	200,000	252,835
Asset Forfeiture	89,687	1,704	-	91,391	55,000	61,000	85,391	55,000	61,000	79,391
Special Tax for Disabled	246,826	1,866,021	1,834,534	278,313	1,972,678	1,972,678	278,313	2,012,132	2,012,132	278,313
Workforce Investment Act	102,705	56,025	58,092	100,638	121,591	61,379	160,850	121,591	63,279	219,162
SEC 108 HUD Loan Grant Asst	1,168,479	545,397	571,738	1,142,138	626,723	1,183,612	585,249	626,723	1,183,612	28,360
Fund Raising Activities	1,024,060	202,664	30,655	1,196,069	209,145	258,662	1,146,552	223,845	154,534	1,215,863
CA Housing Finance Agency	111,418	7,130	-	118,548	-	-	118,548	-	-	118,548
Gilman Sport Field	223,057	373,700	546,785	49,972	588,257	345,015	293,214	588,257	356,880	524,591
Gilman Fields Reserve	1,117,277	270,000	-	1,387,277	150,000	-	1,537,277	150,000	-	1,687,277
Animal Shelter	147,549	45,409	25,586	167,372	2,818,171	2,818,172	167,371	2,890,051	2,890,052	167,370

Fund Balance Projection by Funding Source

Fund Description	Balance 7/1/25	FY 2026 Est. Actual Revenue	FY 2026 Est. Actual Expenses	Estimated Balance 7/1/26	FY 2027 Adopted Revenue	FY 2027 Adopted Expenses	Projected Balance 7/1/27	FY 2028 Adopted Revenue	FY 2028 Adopted Expenses	Projected Balance 7/1/28
Paramedic Assessment District	273,134	4,730,530	4,889,870	113,794	4,907,076	5,158,767	(137,897)	4,990,059	5,248,226	(396,064)
Tieback Mitigation R-O-W	1,356,529	55,440	-	1,411,969	-	-	1,411,969	-	-	1,411,969
Domestic Violence Prevention	54,334	20,206	18,648	55,892	31,261	31,261	55,892	27,542	27,542	55,892
Affordable Housing Mitigation	36,177,988	1,854,098	3,766,482	34,265,604	5,117,590	25,347,986	14,035,208	5,117,590	24,063,087	(4,910,289)
Affordable Child Care	541,529	68,597	13,275	596,851	72,163	240,982	428,032	-	132,047	295,985
Inclusionary Housing Program	600,723	247,817	473,966	374,574	270,450	606,924	38,100	270,450	615,684	(307,134)
Condo Conversion Program	1,146,731	108,120	41,528	1,213,323	80,213	933,121	360,415	80,213	934,293	(493,665)
Playground Camp	821,671	7,406,677	4,621,852	3,606,496	4,788,104	5,591,322	2,803,278	4,803,183	5,523,769	2,082,692
State Proposition 172	1,729,764	1,039,857	988,793	1,780,828	931,227	303,150	2,408,905	931,227	303,150	3,036,982
State Transportation Tax	8,289,268	7,545,043	8,875,677	6,958,634	7,297,886	10,602,412	3,654,108	7,297,886	8,260,570	2,691,424
CDBG	(1,378,909)	2,914,880	2,754,758	(1,218,787)	3,234,758	3,234,680	(1,218,709)	3,234,758	3,272,878	(1,256,829)
Rental Housing Safety Prog	5,112,406	2,949,933	2,031,075	6,031,264	2,291,000	2,508,173	5,814,091	2,291,000	2,584,727	5,520,364
Meas B - Local Streets and RDS	2,174,610	43,969	2,236,643	(18,064)	-	-	(18,064)	-	-	(18,064)
Meas B - Bike and Pedestrian	92,296	808	114,209	(21,105)	-	42,396	(63,501)	-	43,019	(106,520)
Meas B - Paratransit	697	272	-	969	-	-	969	-	-	969
Meas F - ALA CT VRF ST and RD	1,111,224	339,943	512,231	938,936	481,353	749,879	670,410	481,353	656,350	495,413
Meas BB - Local Streets and RD	12,123,679	8,203,445	7,093,960	13,233,164	7,993,166	9,914,294	11,312,036	7,993,166	8,166,954	11,138,248
Meas BB - Bike and Pedestrian	885,014	875,993	817,717	943,290	867,286	1,915,592	(105,016)	867,286	1,933,630	(1,171,360)
Meas BB - Paratransit	110,452	846,773	632,300	324,925	943,791	943,791	324,925	943,791	943,791	324,925
One Time Funding	2,411,599	371,878	75,124	2,708,353	254,319	5,114,300	(2,151,628)	159,902	9,300	(2,001,026)
Park Tax	12,408,500	23,163,575	18,709,076	16,862,999	23,740,242	26,089,320	14,513,921	24,214,607	23,459,066	15,269,462

Fund Balance Projection by Funding Source

Fund Description	Balance 7/1/25	FY 2026 Est. Actual Revenue	FY 2026 Est. Actual Expenses	Estimated Balance 7/1/26	FY 2027 Adopted Revenue	FY 2027 Adopted Expenses	Projected Balance 7/1/27	FY 2028 Adopted Revenue	FY 2028 Adopted Expenses	Projected Balance 7/1/28
Street and Open Space Impr	2,951,402	-	50,000	2,901,402	-	2,800,000	101,402	-	50,000	51,402
Meas GG - Fire Preparation Tax	3,122,135	6,240,012	7,174,701	2,187,446	6,667,319	5,738,458	3,116,307	6,799,745	5,908,404	4,007,648
Street Lighting	2,405,783	2,388,868	2,674,174	2,120,477	2,240,939	3,960,537	400,879	2,240,939	4,301,339	(1,659,521)
Business Economic Development	429,670	20,731	435,793	14,608	150,000	156,387	8,221	150,000	156,387	1,834
Citywide RLF	657,385	-	368,414	288,971	-	-	288,971	-	-	288,971
Miles Lab	295,995	-	-	295,995	-	100,000	195,995	-	-	195,995
Employee Training	235,967	750,000	710,973	274,994	750,000	832,239	192,755	750,000	849,766	92,989
UC Settlement	4,960,199	4,913,742	4,320,508	5,553,433	3,151,425	5,624,244	3,080,614	3,151,425	5,042,403	1,189,636
Cultural Trust	3,329,194	75,869	451,359	2,953,704	-	186,830	2,766,874	-	195,421	2,571,453
Private Party Sidewalks	1,449,502	453,325	177,143	1,725,684	100,000	300,000	1,525,684	100,000	100,000	1,525,684
Public Art	418,842	280,640	47,477	652,005	484,064	162,252	973,817	484,064	164,440	1,293,441
Lillie B. Wall Memorial	16,395	957	-	17,352	-	-	17,352	-	-	17,352
Vital and Health Statistic	316,419	32,405	462	348,362	30,292	23,550	355,104	30,292	23,550	361,846
East Bay Public Utilities Comm	4,114	126	-	4,240	-	-	4,240	-	-	4,240
PERS Savings	29,814,459	6,799,903	6,077,486	30,536,876	-	-	30,536,876	-	-	30,536,876
Health State Aid Realignment	6,253,151	4,143,150	4,635,427	5,760,874	4,260,963	5,419,935	4,601,902	4,302,506	5,496,638	3,407,770
Tobacco Control	(435)	375,570	265,951	109,184	400,000	358,174	151,010	400,000	356,624	194,386
Mental Health State Aid Realig	5,177,374	3,980,595	4,251,506	4,906,463	3,044,997	4,008,124	3,943,336	3,090,672	4,117,302	2,916,706
City Optional Public Safety	1,446,943	445,172	108,689	1,783,426	250,000	658,140	1,375,286	250,000	658,510	966,776
ALA CT Abandoned Veh Abt Auth	205,131	113,975	96,430	222,676	120,000	119,570	223,106	120,000	119,810	223,296
Traffic Congestion Relief	12	(24,988)	-	(24,976)	-	-	(24,976)	-	-	(24,976)
Measure FF - Public Safety	4,103,971	10,825,804	11,483,857	3,445,918	11,483,638	11,629,476	3,300,080	11,713,311	11,732,391	3,281,000
Fair Elections	1,080,147	612,210	210,006	1,482,351	612,210	672,470	1,422,091	612,210	678,936	1,355,365

Fund Balance Projection by Funding Source

Fund Description	Balance 7/1/25	FY 2026 Est. Actual Revenue	FY 2026 Est. Actual Expenses	Estimated Balance 7/1/26	FY 2027 Adopted Revenue	FY 2027 Adopted Expenses	Projected Balance 7/1/27	FY 2028 Adopted Revenue	FY 2028 Adopted Expenses	Projected Balance 7/1/28
Measure FF - Street Repair	-	23,206,059	438,407	22,767,652	16,651,651	27,180,781	12,238,522	16,984,684	17,739,762	11,483,444
Grants Funds										
Operating Grants - Federal	(97,917)	180,752	110,564	(27,729)	-	-	(27,729)	-	-	(27,729)
Operating Grants - State	799,090	8,703,235	6,520,196	2,982,129	7,357,533	7,989,032	2,350,630	7,357,533	8,013,853	1,694,310
Capital Grants - Federal	(1,872,886)	-	112,548	(1,985,434)	500,000	500,000	(1,985,434)	-	-	(1,985,434)
Capital Grants - State	(724,068)	1,150,878	3,591,908	(3,165,098)	1,447,000	1,547,000	(3,265,098)	4,681,900	4,681,900	(3,265,098)
Capital Grants - Local	(1,394,667)	997,230	4,062,577	(4,460,014)	758,250	758,250	(4,460,014)	1,026,250	1,026,250	(4,460,014)
OTS DUI Enforsmt Educ Prg	(24,870)	110,237	151,466	(66,099)	253,900	253,900	(66,099)	253,900	253,900	(66,099)
HUD	(92,154)	843,236	724,039	27,043	1,848,891	1,595,935	279,999	1,848,891	1,599,353	529,537
ESGP	(175,576)	82,221	433,765	(527,120)	227,452	226,367	(526,035)	227,452	226,391	(524,974)
Health (General)	(202,573)	2,300,194	2,208,937	(111,316)	2,601,114	2,638,541	(148,743)	2,581,927	2,667,030	(233,846)
Target Case Mgmt/ Linkages	2,145,802	703,233	836,615	2,012,420	474,016	932,067	1,554,369	497,717	952,718	1,099,368
Mental Health Service Act	(408,504)	9,796,854	10,101,554	(713,204)	10,720,810	13,425,795	(3,418,189)	10,504,845	12,322,719	(5,236,063)
Health (Short/Doyle)	24,572,401	5,891,759	4,448,778	26,015,382	3,709,910	3,980,850	25,744,442	3,747,009	4,158,708	25,332,743
Epsdt Expansion Proposal	932,069	551,916	404,876	1,079,109	353,577	437,043	995,643	357,113	458,565	894,191
Alcoholic Bev Ctr Ots/Uc	(2,919)	37,870	62,129	(27,178)	97,330	97,330	(27,178)	97,330	97,330	(27,178)
Youth Lunch	29,288	43,949	32,838	40,399	44,828	41,782	43,445	45,725	42,617	46,553
Sr. Nutrition (Title III)	(2,881)	258,606	300,676	(44,951)	265,132	246,233	(26,052)	265,132	276,840	(37,760)
C.F.P. Title X	136,271	120,000	156,826	99,445	179,713	179,713	99,445	172,976	172,976	99,445
Berk Unif Sch Dist Grant	507,541	193,558	183,365	517,734	269,807	269,807	517,734	272,333	272,333	517,734
Vector Control	(865,829)	-	9,230	(875,059)	457,545	-	(417,514)	469,056	-	51,542
Alameda County Grants	336,994	691,820	517,103	511,711	621,735	621,735	511,711	640,800	640,800	511,711
Sr Supportive Social Serv	(5,967)	140,935	152,298	(17,330)	-	-	(17,330)	-	-	(17,330)
Family Care Support Prog	311	129,359	146,042	(16,372)	123,141	115,112	(8,343)	123,141	115,112	(314)
CA Integrated Waste Mgmt	34,658	18,771	6,230	47,199	18,000	23,244	41,955	18,000	23,244	36,711
Housing Mitigation	1,501,347	26,500	136,393	1,391,454	-	1,345,533	45,921	-	1,345,533	(1,299,612)

Fund Balance Projection by Funding Source

Fund Description	Balance 7/1/25	FY 2026 Est. Actual Revenue	FY 2026 Est. Actual Expenses	Estimated Balance 7/1/26	FY 2027 Adopted Revenue	FY 2027 Adopted Expenses	Projected Balance 7/1/27	FY 2028 Adopted Revenue	FY 2028 Adopted Expenses	Projected Balance 7/1/28
Calhome Program	1,041,027	-	247,463	793,564	235,542	202,744	826,362	235,542	203,218	858,686
Community Action Program	(23,522)	308,702	343,166	(57,986)	328,299	329,232	(58,919)	328,299	332,006	(62,626)
One-Time Grant:No Cap Exp	(947,467)	3,389,601	5,550,915	(3,108,781)	2,120,269	1,889,431	(2,877,943)	207,434	642,617	(3,313,126)
MTC	272,411	890,166	37,312	1,125,265	1,122,000	1,122,000	1,125,265	150,000	150,000	1,125,265
FEMA	(497,028)	1,607,466	3,339,418	(2,228,980)	1,000,000	3,249,982	(4,478,962)	1,000,000	3,324,622	(6,803,584)
Alameda County Waste Mgmt	481,574	354,649	340,999	495,224	360,000	500,000	355,224	720,000	345,000	730,224
State Dept Conserv/ Recycling	122,211	31,939	-	154,150	32,000	32,000	154,150	32,000	60,000	126,150
Caltrans Grant	203,039	82,227	-	285,266	-	-	285,266	-	-	285,266
Shelter+Care HUD	(1,724,918)	2,459,829	6,352,385	(5,617,474)	7,305,893	7,230,907	(5,542,488)	7,305,893	7,267,171	(5,503,766)
Shelter+Care County	(147,386)	3,966,180	805,714	3,013,080	1,022,704	1,024,051	3,011,733	1,022,704	1,026,986	3,007,451
JAG Grant	(80,102)	25,179	90,104	(145,027)	50,000	50,000	(145,027)	50,000	50,000	(145,027)
Bio-Terrorism Grant	30,084	351,685	264,209	117,560	363,862	321,938	159,484	369,286	325,130	203,640
Local Housing Trust Fund	113,811	179,112	-	292,923	65,000	-	357,923	65,000	-	422,923
ARPA - Local FIscal Recovery	719	1,159,042	75,924	1,083,837	-	-	1,083,837	-	-	1,083,837
Capital Projects Funds										
Capital Improvements	17,613,021	16,566,185	17,038,468	17,140,738	13,531,059	14,803,696	15,868,101	13,785,675	15,098,910	14,554,866
Phone System Replacement	853,318	-	417,970	435,348	-	449,408	(14,060)	-	449,408	(463,468)
Funds Replacement	758,218	-	721,866	36,352	-	2,159,869	(2,123,517)	-	2,159,869	(4,283,386)
Peg Access Facilities	2,408,940	97,586	417,186	2,089,340	-	267,210	1,822,130	-	267,210	1,554,920
Meas M - ST and WTRSHD Imprv	780,932	9,948	654,663	136,217	-	-	136,217	-	-	136,217
Meas G - Public Safety Bldg	6,654	204	-	6,858	-	-	6,858	-	-	6,858
Street Improvement	94,814	2,906	-	97,720	-	-	97,720	-	-	97,720
Park Acquisition Development	41,492	2,485	253	43,724	192	-	43,916	192	-	44,108

Fund Balance Projection by Funding Source

Fund Description	Balance 7/1/25	FY 2026 Est. Actual Revenue	FY 2026 Est. Actual Expenses	Estimated Balance 7/1/26	FY 2027 Adopted Revenue	FY 2027 Adopted Expenses	Projected Balance 7/1/27	FY 2028 Adopted Revenue	FY 2028 Adopted Expenses	Projected Balance 7/1/28
Income Housing Fund WBIP	6,225	760,701	-	766,926	-	-	766,926	-	-	766,926
Meas T1 - Infrstr and Fac	18,326,936	239,894	16,784,923	1,781,907	20,500,000	212,498	22,069,409	20,500,000	215,672	42,353,737
Meas O - Affordable Housing	34,661,623	37,570,652	24,632,795	47,599,480	-	34,314,198	13,285,282	-	34,314,198	(21,028,916)
Fire Admin Training Building	13,000,000	500,000	11,500,000	2,000,000	-	-	2,000,000	-	-	2,000,000
Debt Service Funds										
Meas FF - Library	2,090,951	1,184,208	1,332,163	1,942,996	1,604,969	1,336,638	2,211,327	1,604,969	1,335,638	2,480,658
2015 GORBS for 2007 GORBS	3,071,518	1,826,033	2,043,133	2,854,418	3,309,864	2,062,791	4,101,491	3,309,864	2,060,101	5,351,254
Berkeley Repertory Theatre	(10,088)	499,802	497,117	(7,403)	499,802	501,283	(8,884)	499,802	499,181	(8,263)
2015 GORBS for 2002 GORBS	1,438,761	323,864	376,419	1,386,206	1,463,321	381,552	2,467,975	1,463,321	381,057	3,550,239
2015 GORBS for 2007 GORBS SERA	501,746	148,921	141,464	509,203	256,987	143,615	622,575	256,987	143,428	736,134
2015 GORBS for 2008 Anml Shltr	604,872	447,521	478,521	573,872	-	483,822	90,050	-	483,192	(393,142)
2010 COP Animal Shelter	45,640	402,613	407,338	40,915	402,613	140,085	303,443	402,613	140,085	565,971
Meas M - St and Wtrshd Imprv	3,620,852	1,592,537	1,640,900	3,572,489	-	1,635,600	1,936,889	-	1,638,913	297,976
Meas T1 - Infrstr and Fac	7,617,135	3,682,119	3,757,531	7,541,723	-	3,752,681	3,789,042	-	3,754,706	34,336
Measure O - Housing Bonds	8,834,614	6,449,205	7,852,788	7,431,031	-	6,903,033	527,998	-	6,897,195	(6,369,197)
JPFA Lease Rev Bond Fire Bldg	-	-	345,858	(345,858)	-	-	(345,858)	-	-	(345,858)
Enterprise Funds										
Zero Waste	18,587,276	61,232,530	61,151,778	18,668,028	62,170,003	64,052,954	16,785,077	65,233,770	62,594,597	19,424,250
Mar - Coastal Conservancy	(5,665,746)	13,422,816	4,570,809	3,186,261	-	-	3,186,261	-	-	3,186,261
Mar - Dept of Boating & Wtrwy	553,037	-	44,900	508,137	-	-	508,137	-	-	508,137

Fund Balance Projection by Funding Source

Fund Description	Balance 7/1/25	FY 2026 Est. Actual Revenue	FY 2026 Est. Actual Expenses	Estimated Balance 7/1/26	FY 2027 Adopted Revenue	FY 2027 Adopted Expenses	Projected Balance 7/1/27	FY 2028 Adopted Revenue	FY 2028 Adopted Expenses	Projected Balance 7/1/28
Marina Operations/Maint	1,248,202	8,623,728	6,992,290	2,879,640	6,969,361	7,535,322	2,313,679	7,034,800	7,742,659	1,605,820
Sanitary Sewer Operation	49,816,636	25,970,108	21,337,881	54,448,863	24,986,977	41,215,597	38,220,243	24,986,977	39,386,577	23,820,643
Private Sewer Lateral	901,570	90,501	40,823	951,248	240,501	77,848	1,113,901	240,501	79,676	1,274,726
Clean Storm Water	12,187,345	5,105,579	7,118,584	10,174,340	4,551,890	9,876,764	4,849,466	4,551,890	6,378,893	3,022,463
Permit Service Center	36,464,831	21,838,471	23,127,050	35,176,252	20,874,569	28,635,790	27,415,031	20,874,569	29,004,486	19,285,114
Unified Program (CUPA)	2,140,528	974,553	958,372	2,156,709	1,001,000	1,172,868	1,984,841	1,001,000	1,205,875	1,779,966
Off Street Parking Fund	(3,403,641)	5,585,145	7,317,077	(5,135,573)	4,873,145	7,700,602	(7,963,030)	4,873,145	7,727,982	(10,817,867)
Parking Meter Fund	4,753,127	9,370,864	8,628,663	5,495,328	8,566,243	9,419,091	4,642,480	8,566,243	9,619,790	3,588,933
Bldg Purchases & Mgmt	(2,467,401)	2,546,858	1,845,447	(1,765,990)	2,969,817	2,311,026	(1,107,199)	2,969,817	2,348,066	(485,448)
Internal Service Funds										
Equipment Replacement	23,821,513	12,220,890	6,604,167	29,438,236	4,754,577	14,071,896	20,120,917	4,754,577	8,981,658	15,893,836
Equipment Maintenance	3,050,779	9,584,588	9,744,490	2,890,877	6,461,013	11,072,559	(1,720,669)	6,461,013	9,728,116	(4,987,772)
Building Maintenance	1,219,791	3,304,258	5,250,789	(726,740)	3,821,039	4,849,695	(1,755,396)	3,821,039	4,772,032	(2,706,389)
Central Services	24,453	345,535	394,099	(24,111)	225,000	413,179	(212,290)	225,000	416,800	(404,090)
Worker's Compensation	36,836,447	11,811,668	14,315,876	34,332,239	9,569,358	6,567,967	37,333,630	9,569,358	6,651,715	40,251,273
Sick and Vacation Payouts	9,992,494	4,472,591	2,896,827	11,568,258	-	-	11,568,258	-	-	11,568,258
Public Liability	1,486,896	3,744,923	3,862,643	1,369,176	3,446,161	3,760,097	1,055,240	3,446,161	3,760,097	741,304
Catastrophic Loss	(468,435)	8,706,415	8,614,781	(376,801)	6,676,893	3,447,023	2,853,069	6,676,893	3,447,023	6,082,939
IT Cost Allocation	8,614,706	16,769,306	20,058,535	5,325,477	16,788,300	16,990,615	5,123,162	16,788,300	16,902,641	5,008,821
Successor Agency										
Successor Agency - WBIP	7,419,159	2,595	-	7,421,754	-	-	7,421,754	-	-	7,421,754
Successor Acy - Savo Dsf	708,843	-	52,840	656,003	-	57,120	598,883	-	57,120	541,763
Agency Funds										
Sustainable Energy - 2	5,848	18,105	-	23,953	-	17,038	6,915	-	17,007	(10,092)
Thousand Oaks Undergrounding	341,963	106,396	2,836	445,523	-	97,006	348,517	-	98,756	249,761
Meas H - School Tax	251,905	247,990	-	499,895	500,000	500,000	499,895	500,000	500,000	499,895
CFD No. 1 Diaster Fire Prot	1,146,796	-	32,539	1,114,257	-	108,850	1,005,407	-	107,850	897,557
CFD No. 1 Mello-Roos	(46,987)	2,439	24,995	(69,543)	-	779,811	(849,354)	-	780,531	(1,629,885)

Fund Balance Projection by Funding Source

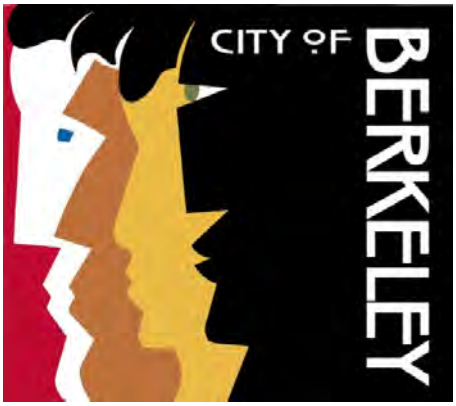
Fund Description	Balance 7/1/25	FY 2026 Est. Actual Revenue	FY 2026 Est. Actual Expenses	Estimated Balance 7/1/26	FY 2027 Adopted Revenue	FY 2027 Adopted Expenses	Projected Balance 7/1/27	FY 2028 Adopted Revenue	FY 2028 Adopted Expenses	Projected Balance 7/1/28
Sick Leave Entitlement	(374,893)	201,501	273,854	(447,246)	201,501	322,955	(568,700)	201,501	322,955	(690,154)
Berkeley Tourism Bus. Imp. Dst	41,079	2,097,739	1,357,285	781,533	2,298,135	2,298,135	781,533	2,298,135	2,298,135	781,533
Elmwood Bus. Imp. Dist	29,950	22,400	38,350	14,000	30,000	30,000	14,000	30,000	30,000	14,000
Solano Ave Bus. Imp. Dist	16,007	28,510	40,492	4,025	25,000	25,000	4,025	25,000	25,000	4,025
Telegraph Bus. Imp. Dist	261,252	639,912	582,065	319,099	667,525	667,525	319,099	667,525	667,525	319,099
North Shattuck Bus. Imp. Dist	109,741	244,829	233,395	121,175	248,903	248,903	121,175	248,903	248,903	121,175
Dwntwn Berk Prop and Impr Dist	117,962	1,750,999	1,567,179	301,782	2,668,086	2,668,086	301,782	2,668,086	2,668,086	301,782
Trust Funds										
Safety Members Pension	-	551,804	41,611	510,193	551,804	-	1,061,997	551,804	-	1,613,801
Safety Members Pension-Annuity	-	-	-	-	3,066	-	3,066	3,066	-	6,132
Police Medical Trust Fund	2,881,746	2,182,634	3,174,355	1,890,025	-	48,281	1,841,744	-	48,281	1,793,463
Retiree Med Fund - BHA	736,797	86,265	4,703	818,359	-	2,970	815,389	-	2,970	812,419
Retiree Med Ben - IBEW	(169,328)	19,033	44,794	(195,089)	-	2,563	(197,652)	-	2,563	(200,215)
Retiree Med Bene - Local 1	14,475,985	2,265,602	208,455	16,533,132	-	22,595	16,510,537	-	22,595	16,487,942
Retiree Med Bene - Z1 Mgmt	2,176,211	290,429	63,263	2,403,377	-	4,000	2,399,377	-	4,000	2,395,377
Retiree Med Ben - Z2 To Z6	3,136,904	456,743	62,905	3,530,742	-	12,000	3,518,742	-	12,000	3,506,742
Retiree Med Ben - Local 535	11,977,012	1,530,512	149,471	13,358,053	-	32,191	13,325,862	-	32,191	13,293,671
Retiree Med Ben - Local 790	7,298,999	846,577	75,728	8,069,848	-	37,106	8,032,742	-	37,106	7,995,636
Pol Ee Retiree Hlt Ast Pl	1,940,665	491,805	291,015	2,141,455	400,136	6,500	2,535,091	400,136	6,500	2,928,727
Fire Medical Trust Fund	15,287,819	1,836,948	452,500	16,672,267	-	45,571	16,626,696	-	45,571	16,581,125
Other Funds										
Rent Stabilization Board	4,504,215	9,859,071	7,902,638	6,460,648	10,251,500	11,298,855	5,413,293	10,251,500	11,298,855	4,365,938
BHA - Section 8 Voucher	(2,632)	-	29	(2,661)	-	-	(2,661)	-	-	(2,661)

Fund Balance Projection by Funding Source

Fund Description	Balance 7/1/25	FY 2026 Est. Actual Revenue	FY 2026 Est. Actual Expenses	Estimated Balance 7/1/26	FY 2027 Adopted Revenue	FY 2027 Adopted Expenses	Projected Balance 7/1/27	FY 2028 Adopted Revenue	FY 2028 Adopted Expenses	Projected Balance 7/1/28
Revenue & Expenditure Totals:	$ 699,985,460	$ 874,585,715	$ 837,411,498	$ 737,159,677	$ 788,330,336	$ 922,346,115	$ 603,143,898	$ 790,616,931	$ 873,462,023	$ 520,298,806

Notes:

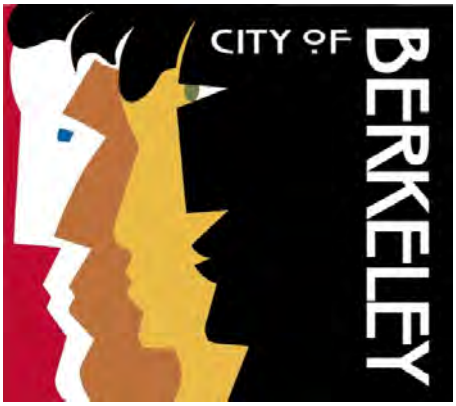
Estimated balances as of 7/1/26 are not official numbers. Final balances will be provided in the FY 2026 Annual Comprehensive Financial Report Balances as of 7/1/26. 7/1/27 and 7/1/28 projected fund balances assume budgeted revenues are fully realized and budgeted expenditures are fully spent. Grant Funds with a negative "Available Balance" indicate a "receivable" or grant reimbursement is pending/in process.


CITY OF
BERKELEY



Revenue Sources




CITY OF
BERKELEY

Fund Revenue Detail

Fund		FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Adopted	% Change From Prior Year	FY 2028 Adopted	% Change From Prior Year
City of Berkeley		**$ 715,656,885**	**$ 768,106,992**	**$ 765,131,212**	**$ 788,330,335**	**3.03%**	**$ 790,616,927**	**0.29%**
General Fund		**273,301,180**	**291,175,954**	**311,435,258**	**315,976,839**	**1.46%**	**321,293,848**	**1.68%**
011	GF Discretionary	273,301,180	291,175,954	311,435,258	315,976,839	1.46%	321,293,848	1.68%
Other General Fund		**21,011,352**	**13,839,887**	**12,773,854**	**12,873,854**	**0.78%**	**12,873,854**	**0.00%**
013	GF - Payroll Deduction Trust	554,833	3,273,854	6,273,854	6,273,854	0.00%	6,273,854	0.00%
016	U1 - Housing	6,844,565	6,540,720	6,500,000	6,600,000	1.54%	6,600,000	0.00%
098	GF - Stabilization Reserves	7,486,574	2,213,922	-	-	0.00%	-	0.00%
099	GF - Catastrophic Reserves	6,125,380	1,811,391	-	-	0.00%	-	0.00%
Special Revenue Funds		**131,873,886**	**130,372,925**	**152,614,599**	**164,784,079**	**7.97%**	**158,029,905**	**(4.10%)**
100	Library - Reserves	-	-	-	7,272,214	0.00%	-	(100.00%)
101	Library - Tax	24,933,941	26,400,915	33,822,805	35,410,917	4.70%	36,118,445	2.00%
102	Library - Trans Based Reimbur	-	5,000,000	-	1,500,000	0.00%	-	(100.00%)
103	Library - Grants	112,686	108,047	82,300	110,000	33.66%	110,000	0.00%
104	Library - Friends & Gifts	167,736	193,355	150,000	150,000	0.00%	150,000	0.00%
105	Library - Foundation	165,717	34,398	100,000	100,000	0.00%	100,000	0.00%
106	Asset Forfeiture	7,919	2,343	55,000	55,000	0.00%	55,000	0.00%
107	Special Tax for Disabled	1,670,628	1,768,435	1,882,839	1,972,678	4.77%	2,012,132	2.00%
108	Workforce Investment Act	32,681	35,542	56,025	121,591	117.03%	121,591	0.00%
110	SEC 108 HUD Loan Grant Asst	591,825	942,530	626,723	626,723	0.00%	626,723	0.00%
111	Fund Raising Activities	259,477	176,734	43,000	209,145	386.38%	223,845	7.03%
112	CA Housing Finance Agency	-	-	-	-	0.00%	-	0.00%
113	Gilman Sport Field	284,712	439,352	640,671	588,257	(8.18%)	588,257	0.00%
114	Gilman Fields Reserve	75,000	75,000	150,000	150,000	0.00%	150,000	0.00%
115	Animal Shelter	46,194	33,941	45,000	2,818,171	6162.60%	2,890,051	2.55%
116	Paramedic Assessment District	4,492,645	4,711,186	4,762,609	4,907,076	3.03%	4,990,059	1.69%
118	Tieback Mitigation R-O-W	-	37,800	-	-	0.00%	-	0.00%
119	Domestic Violence Prevention	19,572	20,696	32,717	31,261	(4.45%)	27,542	(11.90%)
120	Affordable Housing Mitigation	10,716,307	831,330	862,978	5,117,590	493.02%	5,117,590	0.00%
121	Affordable Child Care	83,851	-	11,851	72,163	508.92%	-	(100.00%)
122	Inclusionary Housing Program	224,955	246,675	391,092	270,450	(30.85%)	270,450	0.00%
123	Condo Conversion Program	133,059	2,290	41,981	80,213	91.07%	80,213	0.00%
125	Playground Camp	3,480,927	4,279,555	3,951,397	4,788,104	21.17%	4,803,183	0.31%

Fund Revenue Detail (continued)

Fund		FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Adopted	% Change From Prior Year	FY 2028 Adopted	% Change From Prior Year
126	State Proposition 172	1,326,924	1,078,132	931,227	931,227	0.00%	931,227	0.00%
127	State Transportation Tax	6,838,720	7,232,742	6,887,738	7,297,886	5.95%	7,297,886	0.00%
128	CDBG	5,949,896	3,729,607	4,437,743	3,234,758	(27.11%)	3,234,758	0.00%
129	Rental Housing Safety Prog	2,786,754	2,787,846	2,738,000	2,291,000	(16.33%)	2,291,000	0.00%
130	Meas B - Local Streets and RDS	129,895	108,514	-	-	0.00%	-	0.00%
131	Meas B - Bike and Pedestrian	24,353	10,645	-	-	0.00%	-	0.00%
132	Meas B - Paratransit	(2)	818	-	-	0.00%	-	0.00%
133	Meas F - ALA CT VRF ST and RD	546,679	743,502	483,745	481,353	(0.49%)	481,353	0.00%
134	Meas BB - Local Streets and RD	7,943,104	8,021,011	7,804,724	7,993,166	2.41%	7,993,166	0.00%
135	Meas BB - Bike and Pedestrian	851,774	858,274	849,875	867,286	2.05%	867,286	0.00%
136	Meas BB - Paratransit	853,708	824,955	969,418	943,791	(2.64%)	943,791	0.00%
137	One Time Funding	469,435	826,329	-	254,319	0.00%	159,902	(37.13%)
138	Park Tax	18,096,075	19,347,603	22,921,333	23,740,242	3.57%	24,214,607	2.00%
139	Street and Open Space Impr	509,610	-	-	-	0.00%	-	0.00%
140	Meas GG - Fire Preparation Tax	5,652,485	5,936,490	6,372,071	6,667,319	4.63%	6,799,745	1.99%
142	Street Lighting	2,238,430	2,301,266	2,240,939	2,240,939	0.00%	2,240,939	0.00%
143	Business Economic Development	94,184	67,811	150,000	150,000	0.00%	150,000	0.00%
144	Citywide RLF	6,722	9,911	-	-	0.00%	-	0.00%
146	Employee Training	750,000	750,000	750,000	750,000	0.00%	750,000	0.00%
147	UC Settlement	4,507,873	4,480,181	3,151,425	3,151,425	0.00%	3,151,425	0.00%
148	Cultural Trust	293,373	552,576	-	-	0.00%	-	0.00%
149	Private Party Sidewalks	310,755	312,355	100,000	100,000	0.00%	100,000	0.00%
150	Public Art	60,196	309,927	213,282	484,064	126.96%	484,064	0.00%
151	Lillie B. Wall Memorial	735	1,048	-	-	0.00%	-	0.00%
152	Vital and Health Statistic	26,911	28,457	30,292	30,292	0.00%	30,292	0.00%
153	East Bay Public Utilities Comm	117	122	-	-	0.00%	-	0.00%
154	PERS Savings	5,498,894	6,083,631	-	-	0.00%	-	0.00%
156	Health State Aid Realignment	4,080,976	4,175,701	5,830,976	4,260,963	(26.93%)	4,302,506	0.97%
157	Tobacco Control	301,766	227,359	384,950	400,000	3.91%	400,000	0.00%
158	Mental Health State Aid Realig	3,408,611	2,881,975	3,224,274	3,044,997	(5.56%)	3,090,672	1.50%
159	City Optional Public Safety	411,464	423,976	250,000	250,000	0.00%	250,000	0.00%
160	Impounded and Unneutered	-	220	-	-	0.00%	-	0.00%
161	ALA CT Abandoned Veh Abt Auth	31,003	31,764	102,329	120,000	17.27%	120,000	0.00%

Fund Revenue Detail (continued)

Fund		FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Adopted	% Change From Prior Year	FY 2028 Adopted	% Change From Prior Year
163	Traffic Congestion Relief	-	-	-	-	0.00%	-	0.00%
164	Measure FF - Public Safety	9,760,424	10,275,843	10,969,060	11,483,638	4.69%	11,713,311	2.00%
165	Fair Elections	612,210	612,210	612,210	612,210	0.00%	612,210	0.00%
166	Measure FF - Street Repair	-	-	22,500,000	16,651,651	(25.99%)	16,984,684	2.00%
Grants Funds		**48,640,847**	**57,205,754**	**44,398,881**	**46,335,253**	**4.36%**	**46,675,188**	**0.73%**
301	Operating Grants - Federal	12,375	41,724	156,794	-	(100.00%)	-	0.00%
302	Operating Grants - State	3,110,617	1,393,308	3,877,375	7,357,533	89.76%	7,357,533	0.00%
305	Capital Grants - Federal	-	6,107,885	-	500,000	0.00%	-	(100.00%)
306	Capital Grants - State	729,329	282,512	562,500	1,447,000	157.24%	4,681,900	223.56%
307	Capital Grants - Local	699,798	114,172	75,000	758,250	911.00%	1,026,250	35.34%
309	OTS DUI Enforsmt Educ Prg	206,147	212,978	150,000	253,900	69.27%	253,900	0.00%
310	HUD	115,600	976,316	2,478,137	1,848,891	(25.39%)	1,848,891	0.00%
311	ESGP	2,557,953	378,086	237,965	227,452	(4.42%)	227,452	0.00%
312	Health (General)	2,050,614	2,375,371	2,692,819	2,601,114	(3.41%)	2,581,927	(0.74%)
313	Target Case Mgmt/Linkages	317,202	615,579	682,923	474,016	(30.59%)	497,717	5.00%
315	Mental Health Service Act	13,909,643	12,637,078	12,240,360	10,720,810	(12.41%)	10,504,845	(2.01%)
316	Health (Short/Doyle)	2,211,943	3,310,704	6,422,700	3,709,910	(42.24%)	3,747,009	1.00%
317	Epsdt Expansion Proposal	169,897	271,538	676,102	353,577	(47.70%)	357,113	1.00%
318	Alcoholic Bev Ctr Ots/Uc	1,029	-	50,000	97,330	94.66%	97,330	0.00%
319	Youth Lunch	57,340	53,784	53,444	44,828	(16.12%)	45,725	2.00%
320	Sr. Nutrition (Title III)	67,147	345,083	265,132	265,132	0.00%	265,132	0.00%
321	C.F.P. Title X	119,438	125,000	-	179,713	0.00%	172,976	(3.75%)
324	Berk Unif Sch Dist Grant	110,736	132,296	266,754	269,807	1.14%	272,333	0.94%
325	Vector Control	-	-	380,350	457,545	20.30%	469,056	2.52%
326	Alameda County Grants	320,819	842,485	1,125,740	621,735	(44.77%)	640,800	3.07%
327	Sr Supportive Social Serv	51,167	267,749	119,572	-	(100.00%)	-	0.00%
328	Family Care Support Prog	74,228	199,476	113,141	123,141	8.84%	123,141	0.00%
329	CA Integrated Waste Mgmt	17,941	18,601	3,933	18,000	357.67%	18,000	0.00%
331	Housing Mitigation	185,331	606	-	-	0.00%	-	0.00%
333	Calhome Program	-	102,314	200,000	235,542	17.77%	235,542	0.00%
334	Community Action Program	324,705	439,367	299,495	328,299	9.62%	328,299	0.00%
336	One-Time Grant:No Cap Exp	8,422,192	8,921,697	716,250	2,120,269	196.02%	207,434	(90.22%)
339	MTC	291,787	-	564,620	1,122,000	98.72%	150,000	(86.63%)

Fund Revenue Detail (continued)

Fund		FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Adopted	% Change From Prior Year	FY 2028 Adopted	% Change From Prior Year
340	FEMA	983,577	1,933,877	1,000,000	1,000,000	0.00%	1,000,000	0.00%
341	Alameda County Waste Mgmt	450,983	338,799	360,000	360,000	0.00%	720,000	100.00%
343	State Dept Conserv/Recycling	94,270	(62,716)	32,000	32,000	0.00%	32,000	0.00%
344	Caltrans Grant	-	387,773	-	-	0.00%	-	0.00%
347	Shelter+Care HUD	3,929,677	10,186,000	7,183,554	7,305,893	1.70%	7,305,893	0.00%
348	Shelter+Care County	878,846	846,268	1,022,704	1,022,704	0.00%	1,022,704	0.00%
349	JAG Grant	123,619	5,138	50,000	50,000	0.00%	50,000	0.00%
350	Bio-Terrorism Grant	450,399	499,827	339,517	363,862	7.17%	369,286	1.49%
353	Local Housing Trust Fund	5,320	4,657	-	65,000	0.00%	65,000	0.00%
354	ARPA - Local FIscal Recovery	5,589,178	2,900,422	-	-	0.00%	-	0.00%
Capital Projects Funds		**21,177,683**	**38,504,460**	**34,323,934**	**34,031,251**	**(0.85%)**	**34,285,867**	**0.75%**
501	Capital Improvements	18,389,233	14,260,224	13,823,742	13,531,059	(2.12%)	13,785,675	1.88%
502	Phone System Replacement	449,408	-	-	-	0.00%	-	0.00%
503	Funds Replacement	298,017	3,846,400	-	-	0.00%	-	0.00%
504	Peg Access Facilities	121,741	126,907	-	-	0.00%	-	0.00%
506	Meas M - ST and WTRSHD Imprv	26,660	24,114	-	-	0.00%	-	0.00%
507	Meas G - Public Safety Bldg	189	197	-	-	0.00%	-	0.00%
508	Street Improvement	2,688	2,811	-	-	0.00%	-	0.00%
509	Park Acquisition Development	2,335	2,417	192	192	0.00%	192	0.00%
510	Income Housing Fund WBIP	5,052	-	-	-	0.00%	-	0.00%
511	Meas T1 - Infrstr and Fac	771,926	574,517	20,500,000	20,500,000	0.00%	20,500,000	0.00%
512	Meas O - Affordable Housing	1,110,434	1,917,950	-	-	0.00%	-	0.00%
514	Fire Admin Training Building	-	17,748,923	-	-	0.00%	-	0.00%
Enterprise Funds		**123,467,665**	**135,392,020**	**134,831,493**	**137,203,506**	**1.76%**	**140,332,712**	**2.28%**
601	Zero Waste	50,552,675	53,984,317	61,289,555	62,170,003	1.44%	65,233,770	4.93%
606	Mar - Coastal Conservancy	-	1,962,083	-	-	0.00%	-	0.00%
607	Mar - Dept of Boating & Wtrwy	41,950	120,000	-	-	0.00%	-	0.00%
608	Marina Operations/Maint	6,684,391	6,771,896	8,612,789	6,969,361	(19.08%)	7,034,800	0.94%
611	Sanitary Sewer Operation	24,227,243	26,474,447	24,986,977	24,986,977	0.00%	24,986,977	0.00%
612	Private Sewer Lateral	90,500	1,243,600	240,501	240,501	0.00%	240,501	0.00%
616	Clean Storm Water	4,760,399	5,080,165	4,551,890	4,551,890	0.00%	4,551,890	0.00%
621	Permit Service Center	19,279,468	21,425,775	17,753,626	20,874,569	17.58%	20,874,569	0.00%

Fund Revenue Detail (continued)

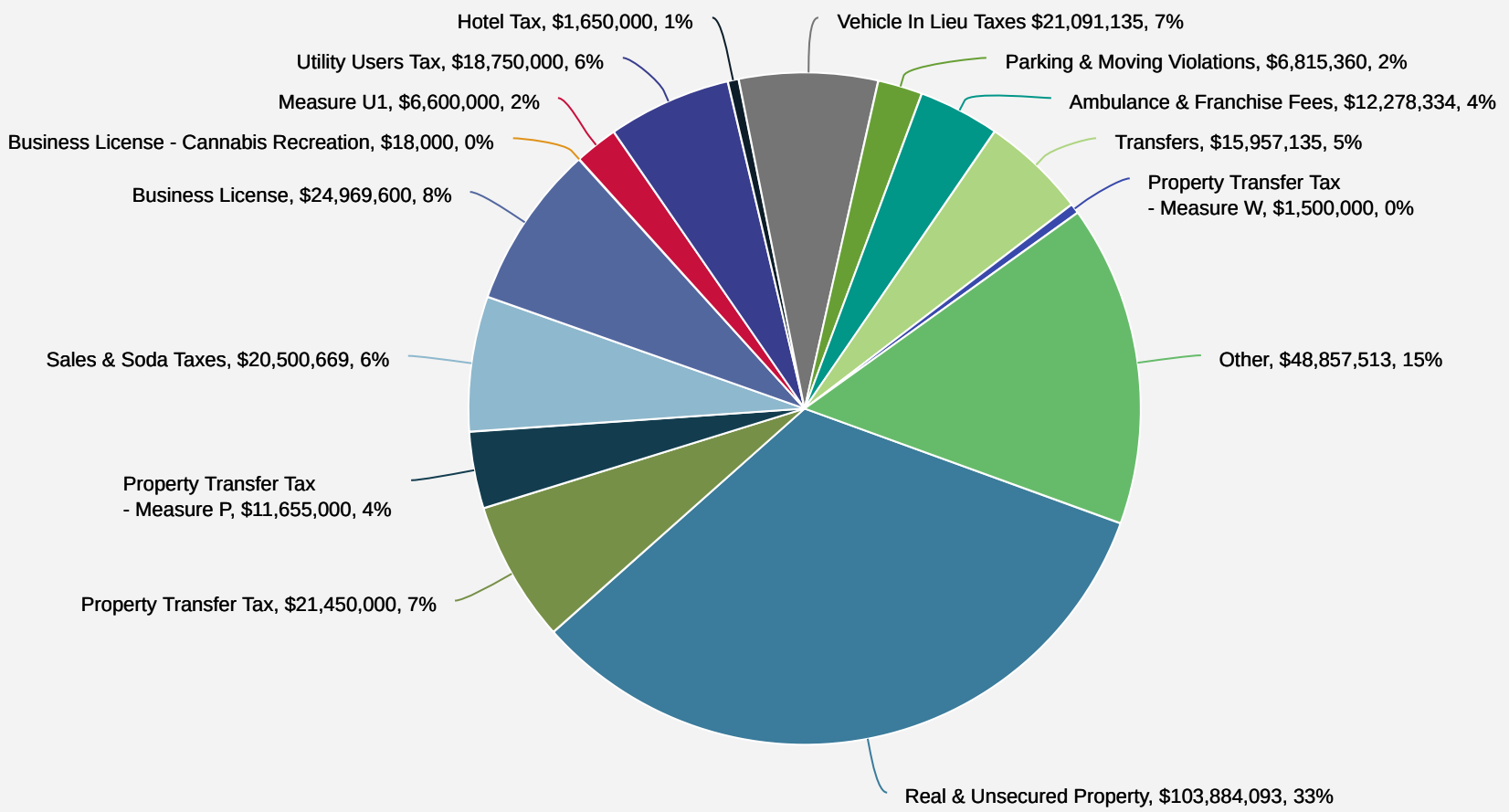
Fund		FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Adopted	% Change From Prior Year	FY 2028 Adopted	% Change From Prior Year
622	Unified Program (CUPA)	949,459	1,050,047	986,950	1,001,000	1.42%	1,001,000	0.00%
627	Off Street Parking Fund	5,347,486	5,929,600	4,873,145	4,873,145	0.00%	4,873,145	0.00%
631	Parking Meter Fund	8,985,545	8,796,186	8,566,243	8,566,243	0.00%	8,566,243	0.00%
636	Bldg Purchases & Mgmt	2,548,549	2,553,904	2,969,817	2,969,817	0.00%	2,969,817	0.00%
Internal Service Funds		**57,307,151**	**59,343,061**	**51,742,341**	**51,742,341**	**0.00%**	**51,742,341**	**0.00%**
671	Equipment Replacement	10,605,602	12,233,834	4,754,577	4,754,577	0.00%	4,754,577	0.00%
672	Equipment Maintenance	11,017,083	11,239,343	6,461,013	6,461,013	0.00%	6,461,013	0.00%
673	Building Maintenance	3,921,709	3,920,998	3,821,039	3,821,039	0.00%	3,821,039	0.00%
674	Central Services	342,881	359,180	225,000	225,000	0.00%	225,000	0.00%
676	Worker's Compensation	818,550	6,328	9,569,358	9,569,358	0.00%	9,569,358	0.00%
677	Sick and Vacation Payouts	3,832,757	4,145,187	-	-	0.00%	-	0.00%
678	Public Liability	5,434,228	2,664,292	3,446,161	3,446,161	0.00%	3,446,161	0.00%
679	Catastrophic Loss	6,673,794	7,720,657	6,676,893	6,676,893	0.00%	6,676,893	0.00%
680	IT Cost Allocation	14,660,547	17,053,242	16,788,300	16,788,300	0.00%	16,788,300	0.00%
Debt Service Funds		**18,889,630**	**19,187,818**	**7,537,556**	**7,537,556**	**0.00%**	**7,537,556**	**0.00%**
552	Meas FF - Library	1,677,260	1,425,274	1,604,969	1,604,969	0.00%	1,604,969	0.00%
553	2015 GORBS for 2007 GORBS	2,515,890	2,226,416	3,309,864	3,309,864	0.00%	3,309,864	0.00%
554	Berkeley Repertory Theatre	499,850	500,137	499,802	499,802	0.00%	499,802	0.00%
555	2015 GORBS for 2002 GORBS	462,692	415,560	1,463,321	1,463,321	0.00%	1,463,321	0.00%
556	2015 GORBS for 2007 GORBS SERA	173,510	148,459	256,987	256,987	0.00%	256,987	0.00%
557	2015 GORBS for 2008 Anml Shltr	578,366	504,699	-	-	0.00%	-	0.00%
558	2010 COP Animal Shelter	402,612	402,613	402,613	402,613	0.00%	402,613	0.00%
559	Meas M - St and Wtrshd Imprv	2,168,871	1,899,995	-	-	0.00%	-	0.00%
560	Meas T1 - Infrstr and Fac	4,626,924	4,257,542	-	-	0.00%	-	0.00%
561	Measure O - Housing Bonds	5,783,655	7,407,123	-	-	0.00%	-	0.00%
Successor Agency		**1,200,732**	**1,212,787**	**-**	**-**	**0.00%**	**-**	**0.00%**
761	Successor Agency - WBIP	1,038,822	1,056,287	-	-	0.00%	-	0.00%
762	Successor Acy - Savo Dsf	161,910	156,500	-	-	0.00%	-	0.00%
Agency Funds		**3,707,498**	**3,728,746**	**5,556,715**	**6,639,150**	**19.48%**	**6,639,150**	**0.00%**
774	Sustainable Energy - 2	18,105	18,157	-	-	0.00%	-	0.00%
776	Thousand Oaks Undergrounding	109,176	119,623	-	-	0.00%	-	0.00%
777	Meas H - School Tax	344,678	225,945	500,000	500,000	0.00%	500,000	0.00%

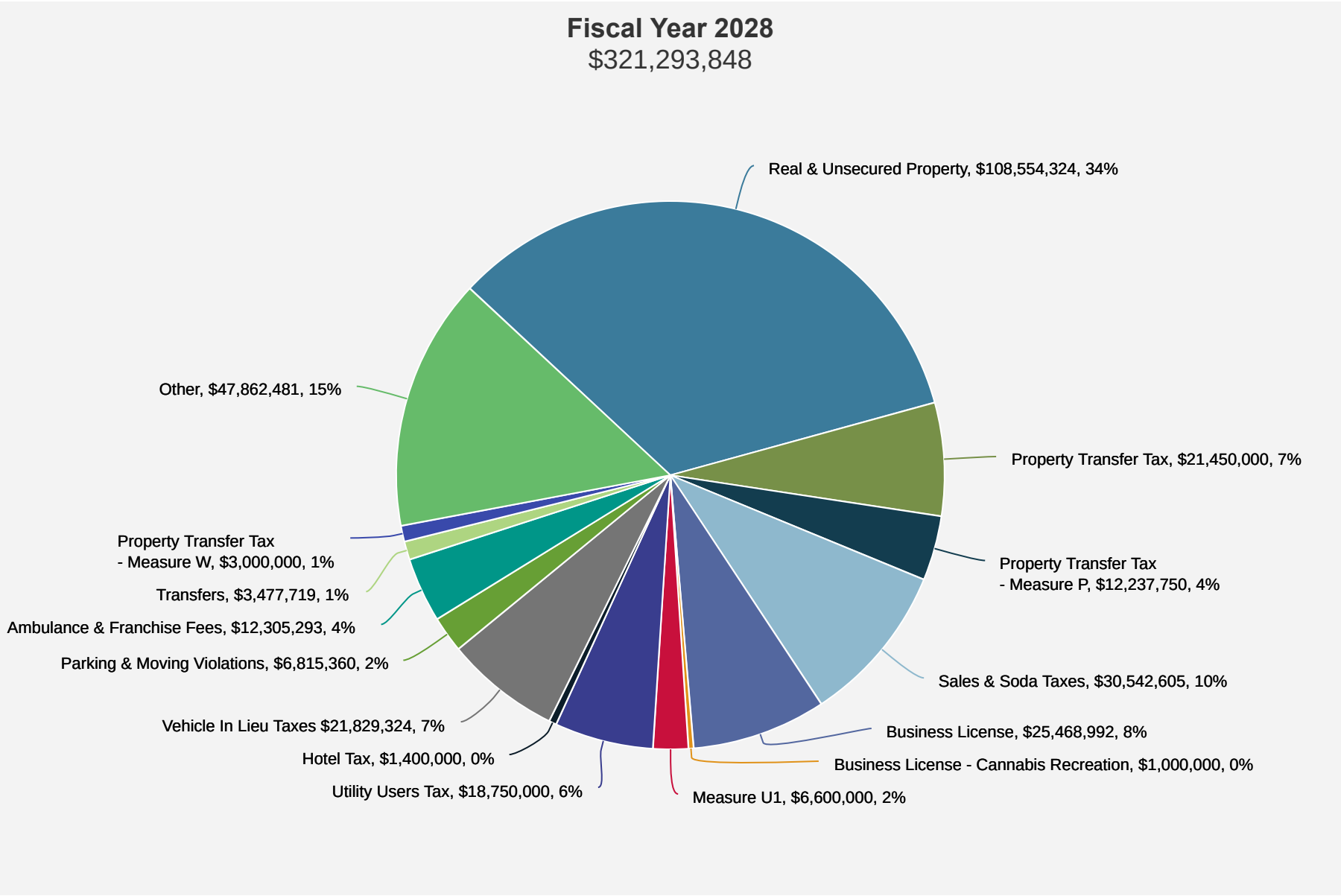
Fund Revenue Detail (continued)

Fund		FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Adopted	% Change From Prior Year	FY 2028 Adopted	% Change From Prior Year
779	CFD No. 1 Mello-Roos	2,779	4,440	-	-	0.00%	-	0.00%
780	Sick Leave Entitlement	201,500	201,501	201,501	201,501	0.00%	201,501	0.00%
781	Berkeley Tourism Bus. Imp. Dst	682,945	590,196	2,221,000	2,298,135	3.47%	2,298,135	0.00%
782	Elmwood Bus. Imp. Dist	32,050	38,250	30,000	30,000	0.00%	30,000	0.00%
783	Solano Ave Bus. Imp. Dist	30,461	29,608	25,000	25,000	0.00%	25,000	0.00%
784	Telegraph Bus. Imp. Dist	616,949	630,836	648,083	667,525	3.00%	667,525	0.00%
785	North Shattuck Bus. Imp. Dist	206,059	227,124	239,541	248,903	3.91%	248,903	0.00%
786	Dwntwn Berk Prop and Impr Dist	1,462,796	1,643,066	1,691,590	2,668,086	57.73%	2,668,086	0.00%
Other Funds		**5,894,236**	**8,602,152**	**8,961,575**	**10,251,500**	**14.39%**	**10,251,500**	**0.00%**
801	Rent Stabilization Board	5,894,236	8,602,152	8,961,575	10,251,500	14.39%	10,251,500	0.00%
Trust Funds		**9,185,025**	**9,541,428**	**955,006**	**955,006**	**0.00%**	**955,006**	**0.00%**
701	Safety Members Pension	74,479	43,623	551,804	551,804	0.00%	551,804	0.00%
702	Safety Members Pension-Annuity	-	-	3,066	3,066	0.00%	3,066	0.00%
706	Police Medical Trust Fund	2,389,285	2,374,798	-	-	0.00%	-	0.00%
721	Retiree Med Fund - BHA	90,239	82,143	-	-	0.00%	-	0.00%
722	Retiree Med Ben - IBEW	20,383	14,909	-	-	0.00%	-	0.00%
723	Retiree Med Bene - Local 1	1,899,938	1,999,982	-	-	0.00%	-	0.00%
724	Retiree Med Bene - Z1 Mgmt	242,707	268,664	-	-	0.00%	-	0.00%
725	Retiree Med Ben - Z2 To Z6	382,751	407,231	-	-	0.00%	-	0.00%
726	Retiree Med Ben - Local 535	1,295,316	1,377,922	-	-	0.00%	-	0.00%
727	Retiree Med Ben - Local 790	755,879	785,992	-	-	0.00%	-	0.00%
731	Pol Ee Retiree Hlt Ast Pl	492,314	512,307	400,136	400,136	0.00%	400,136	0.00%
736	Fire Medical Trust Fund	1,541,734	1,673,857	-	-	0.00%	-	0.00%
Total All Funds		**$ 715,656,885**	**$ 768,106,992**	**$ 765,131,212**	**$ 788,330,335**	**3.03%**	**$ 790,616,927**	**0.29%**

General Fund Revenues

By Category




Fiscal Year 2028
$321,293,848
Real & Unsecured Property, $108,554,324, 34%
Property Transfer Tax, $21,450,000, 7%
Property Transfer Tax
- Measure P, $12,237,750, 4%
Sales & Soda Taxes, $30,542,605, 10%
Business License, $25,468,992, 8%
Business License - Cannabis Recreation, $1,000,000, 0%
Measure U1, $6,600,000, 2%
Utility Users Tax, $18,750,000, 6%
Hotel Tax, $1,400,000, 0%
Vehicle In Lieu Taxes $21,829,324, 7%
Parking & Moving Violations, $6,815,360, 2%
Ambulance & Franchise Fees, $12,305,293, 4%
Transfers, $3,477,719, 1%
Property Transfer Tax
- Measure W, $3,000,000, 1%
Other, $47,862,481, 15%

General Fund Revenues Five-Year Summary

	FY 2024 Actual	FY 2025 Actual	FY 2026 Est. Actual	FY 2026 Adopted Budget	FY 2027 Adopted	FY 2028 Adopted
General Fund Revenue Summary						
Secured Property Taxes	$ 84,850,061	$ 89,041,388	$ 92,662,903	$ 95,236,939	$ 98,784,093	$ 103,454,324
Supplemental Taxes	2,842,273	2,035,343	1,654,204	2,900,000	2,500,000	2,000,000
Unsecured Property Taxes	4,506,444	4,798,998	5,151,046	4,973,066	5,100,000	5,100,000
Property Transfer Taxes	17,528,223	23,052,569	24,589,021	22,000,000	21,450,000	21,450,000
Property Transfer Tax – Measure P	6,272,861	10,129,772	10,295,743	9,100,000	11,655,000	12,237,750
Property Transfer Tax - Measure W	-	-	-	-	1,500,000	3,000,000
Sales Tax	18,717,040	18,925,939	18,755,280	19,106,713	19,353,282	29,395,218
Soda Tax	1,089,939	1,031,453	1,040,136	1,147,387	1,147,387	1,147,387
Utility Users Taxes	17,209,441	18,999,486	17,849,558	19,396,728	18,750,000	18,750,000
Transient Occupancy Taxes	6,979,323	6,129,181	8,217,193	6,500,000	7,724,999	7,867,547
Short-Term Rentals	1,475,544	1,460,298	1,679,343	1,400,000	1,650,000	1,400,000
Business License Taxes	23,754,845	23,523,824	25,901,705	24,480,000	24,969,600	25,468,992
Recreational Cannabis	152,834	66,282	25,251	18,000	18,000	1,000,000
Measure U1	6,322,118	6,591,844	6,933,628	6,500,000	6,600,000	6,600,000
Other Taxes	5,303,776	6,050,906	8,799,127	8,953,059	8,500,000	8,630,000
Vehicle In Lieu Taxes	17,875,821	19,001,998	19,809,583	20,055,853	21,091,135	21,829,324
Parking Fines – Regular Collections	6,034,002	6,062,513	7,029,364	5,900,000	6,650,000	6,650,000
Moving Violations	166,152	165,360	165,099	132,600	165,360	165,360
Ambulance Fees	7,910,668	8,488,420	11,387,503	8,900,000	10,178,334	10,205,293
Interest Income	15,155,999	16,373,874	15,757,604	14,000,000	13,500,000	12,500,000
Franchise Fees	2,008,162	1,990,576	483,682	1,822,528	2,100,000	2,100,000
Indirect Cost Reimbursement	6,720,690	6,835,834	6,541,453	7,070,256	8,488,124	8,619,434
Other Revenues	6,833,040	11,445,616	10,243,588	7,999,999	8,144,390	8,245,500
Transfers	13,591,924	8,974,480	23,839,001	23,842,130	15,957,135	3,477,719
TOTAL GENERAL FUND REVENUES	**$273,301,180**	**$291,175,954**	**$318,807,685**	**$311,435,258**	**$ 315,976,839**	**$321,293,848**

Explanation of General Fund Revenue Categories

Real Property Taxes

Under the State Constitution, Real Property Taxes (Property Taxes) are applied to all taxable real and personal property (i.e., possessory interest, and other personal property considered to be permanently attached to the property), and are set at 1% of the assessed value.

Real Property Tax

- The City's Property Tax is collected by Alameda County.
- The City receives approximately 32.57% of the 1% countywide real property tax levied within the City limits*.
- Most of the revenue is received in December and April.

* These percentages do not take into consideration the contributions made to the former redevelopment projects.

The Alameda County Assessor maintains property tax assessment rolls that account for all property. Property Taxes are adjusted per the following:

- The assessed value of real property that has not changed ownership increases by the change in the California Consumer Price Index up to a maximum of 2% per year.
- Property that changes ownership; is substantially altered; is newly constructed; "state-assessed" rather than "local-assessed" property; and personal property (i.e., possessory interest, and other personal property considered to be permanently attached to the property), is assessed at the full market value in the first year, and subject to the 2% cap, thereafter.

In 1979, in order to mitigate the loss of Property Tax revenues after approval of Proposition 13, the State legislature approved AB 8. This action was approved to provide a permanent method for allocating the proceeds from the 1% property tax rate by allocating revenues back to local governments based on their historic shares of property tax revenues. As part of the State's 1993-94 budget, the AB 8 formula was altered requiring another ongoing shift in City Property Tax revenue to K-12 schools and community colleges (Education Revenue Augmentation Fund or ERAF).

Allocation of County-Wide Property Tax

Agency/Jurisdiction Allocation	Percentage Allocated
City of Berkeley	**32.57**
County General Fund	15.06
Schools	42.85
Special Districts	9.52
Total 1% Countywide Tax Allocation	**100.00**

Proposition 1A, enacted in November 2004, provides protection for local property taxes, sales taxes, and Vehicle In-Lieu (VLF) revenues by prohibiting the State Legislature from taking any action that would:

- Reduce the local Bradley Burns Uniform sales and Use Tax rate or alter its allocation.
- Decrease VLF revenue from the 0.65% rate without providing replacement funding.

- Shift property taxes from cities, counties or special districts except under certain circumstances.

Analysis of Real Property Tax

Factors that affect the revenue generated by property taxes are:

- Changes in assessed values, which are caused by inflation adjustments up to 2%, construction activity, and sales of properties.
- Economic growth in the Bay Area.
- The rate of collection.

During FY 2026 Secured Property Tax revenues totaled $92,662,903, which was $3,621,515 or 4.07% more than the $89,041,388 received in FY 2025. This result was consistent with the County's Certification of Assessed Valuation (received from the County in August 2025 after the Adopted Budget was passed).

The growth in annual property tax revenues is generally close to the growth in annual assessed values. Differences between the two result primarily from reassessment refunds and changes in delinquency rates.

Forecast of Property Tax Revenue

The revenue projection for Real Property Tax revenue is primarily based on the annual County Assessor's Office estimate of assessed values, which is provided in June each year. The difference between the estimate in June and the actual certification in August is generally small.

Real Property Tax revenue is currently projected to grow at about 6.61% in FY 2027, 4.73% in FY 2028 and 4.67% in FY 2029. Staff updates these original Adopted Budget projections quarterly.

Real Property Taxes	Actual Revenue			Projected Revenue		
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Total Collections	$ 84,850,061	$ 89,041,388	$ 92,662,903	$ 98,784,093	$103,454,324	$108,288,012
Dollar Change	5,589,372	4,191,327	3,621,515	6,121,191	4,670,231	4,833,688
Percent Change	7.05%	4.94%	4.07%	6.61%	4.73%	4.67%

Supplemental Real Property Taxes

Supplemental Taxes are the result of the reassessment of property as of the 1st day of the month following either an ownership change or completion of new construction. In most cases, this reassessment results in one or more supplemental tax bills being sent to the property owner during the year, in addition to the annual property tax bill.

The Assessor determines the new value of the property based on the current market, and then calculates the difference between the new value (set at the time of purchase or completion of new construction) and the old value (set on January 1st of the previous fiscal year). The result is the supplemental assessment value. Once the new assessed value of a property has been determined, the Assessor will send a notification of the amount to be assessed to the owner.

Analysis of Supplemental Real Property Tax

Factors that affect the revenue generated by Supplemental Taxes are the sales of real property and/or new construction in the City that occurs after the assessment line date (of January 1st) until the end of the fiscal year, June 30th.

During FY 2026, Supplemental Tax revenue totaled $1,654,204, which is a decrease of $381,139 or 18.73% from the $2,035,343 received in FY 2025.

Forecast of Supplemental Real Property Tax Revenue

Supplemental Tax revenues are very volatile from year to year. Therefore, revenues are projected to increaseincrease by 51.13% in FY 2027 and decrease by 20% in FY 2028, and remain flat in FY 2029. The volatility is due to fluctuations in the reassessment backlog worked on by the County Assessor's Office. As the County works on reassessment applications, this revenue typically goes up. Staff updates these original adopted budget projections quarterly.

Supplemental Real Property	Actual Revenue			Projected Revenue		
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Total Collections	$ 2,842,273	$ 2,035,343	$ 1,654,204	$ 2,500,000	$ 2,000,000	$ 2,000,000
Dollar Change	(719,479)	(806,930)	(381,139)	845,796	(500,000)	-
Percent Change	(20.20%)	(28.39%)	(18.73%)	51.13%	(20.000%)	0.00%

Property Transfer Taxes

The Property Transfer Tax (Transfer Tax) rates are set by the City of Berkeley. The City's transfer tax rate is 1.5% for properties with a consideration of up to $1.5 million, and 2.5% for transferred properties with a consideration of over $1.5 million. The additional 1% (Measure P revenue) will be used for general municipal purposes such as navigation centers, mental health support, rehousing and other services for the homeless, including homeless seniors and youth.

The $1.5 million threshold will be adjusted annually to capture approximately the top 33% of such transfers based on transfers that occurred in the 12 months preceding September 1 of the preceding year. However, the threshold cannot be reduced below $1.5 million, meaning that the tax on properties transferred for $1.5 million or less would remain at 1.5%, notwithstanding any adjustment.

The tax is due when the documents of transfer are recorded with the County. Title companies collect the tax as part of the sale closing process, and remit the funds to Alameda County when sales or transfers are finalized. Penalties are imposed on delinquent payments, and interest is charged from the date of delinquency until paid. Alameda County remits the amounts due monthly, and the amounts are credited to the City's General Fund.

In Berkeley, a portion of Transfer Taxes are used to fund the City's Seismic Retrofit Rebate Program for residential housing. Upon transfer of a qualifying residential property, the buyer may voluntarily choose to reserve up to 1/3 of the total Transfer Tax to perform voluntary seismic upgrades as specified by the City. Property owners have up to one year after the recording of the sale to complete the seismic work and file for the rebate. An extension for good cause may be requested in writing up to one year past the original deadline date, provided the request is made prior to the one-year filing deadline.

Analysis of Property Transfer Tax

Because Property Transfer Tax is tied directly to all real property sales, it is a volatile revenue source, and difficult to predict more than one year at a time. Factors that affect the revenue generated by Transfer Taxes are the sale price of property and the frequency with which property is sold.

These immediate factors are driven by the availability of mortgage loans, the level of long - term interest rates, the supply and demand for real estate in Berkeley, and general economic growth in the Bay Area.

After reaching a total of $42,901,750 in FY 2022, Property Transfer Taxes sharply declined in FY 2023 (by 46.7%) and FY 2024 (by 23.4%); it rebounded by 31.5% to $23,052,569 in FY 2025. However, most of the increase in FY 2025 related to property sales that significantly exceeded $10 million and are not likely to recur.

During FY 2026, Property Transfer Tax revenue totaled $24,589,021, which is an increase of $1,536,452 or 6.66% from the $23,052,569 received in FY 2025. Because of the difficulty in projecting this revenue source, Staff is projecting a decrease of 12.8% in FY 2027 compared to FY 2026, remaining flat in FY 2028, and decreasing by 2.1% in FY 2029. Mortgage rates are expected to continue to be high, due to higher inflationary expectations as a result of the current Administration's trade policies and huge federal budget deficits. This will have a negative impact on consumer and business spending, interest rates and the economy as a whole

Measure P taxes totaling $10,295,743 was collected during FY 2026, which was $165,971 or 1.64% more than the $10,129,772 collected during FY 2025.

Forecast of Property Transfer Tax Revenue

Staff is forecasting Property Transfer Tax revenue of $21.5 million in FY 2027, $21.5 million in FY 2028, and $21.0 million in FY 2029, net of budgeted seismic retrofit rebates.

Property Transfer Tax	Actual Revenue			Projected Revenue		
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Total Collections	$17,528,223	$ 23,052,569	$ 24,589,021	$ 21,450,000	$ 21,450,000	$21,000,000
Dollar Change	(5,350,113)	5,524,346	1,536,452	(3,139,021)	-	(450,000)
Percent Change	(23.39%)	31.52%	6.66%	(12.77%)	0.0%	(2.10%)
	Actual Revenue			Projected Revenue		
Measure P	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Total Collections	$ 6,272,861	$ 10,129,772	$ 10,295,743	$ 11,655,000	$ 12,237,750	$12,849,639
Dollar Change	(3,926,719)	(1,441,049)	165,971	1,359,257	582,750	611,889
Percent Change	(38.50%)	(14.20%)	1.64%	13.20%	5.00%	5.00%

Vehicle in-LIEU Tax / License Fees (VLF)

Motor Vehicle In-Lieu Tax (VLF) is a tax imposed by the State on the ownership of a registered vehicle. VLF is collected by the State Department of Motor Vehicles (DMV) and more than 95% of these fees are divided equally between counties and cities, and their aggregate shares are distributed in proportion to the respective populations of the cities and counties.

The State withholds less than 5% of these fees for the support of the Department of Motor Vehicles. Until 1998-99, the annual license fee was 2% of the market value of the vehicle as determined by the DMV. In 1998-99, the State reduced the license fees by 25%, but agreed to backfill local jurisdictions for this loss in revenue.

In 2004, the Governor lowered the annual VLF to 0.65%, from 2.0%. In the budget agreement between the Governor and cities and counties, the Governor agreed to backfill the 1.35% difference in VLF with property taxes from the Education Revenue Augmentation Fund (ERAF), in exchange for cities and counties taking cuts of $350 million in FY 2005 and FY 2006. Berkeley's share of the cut was $1.83 million in both FY 2005 and FY 2006. Beginning in FY 2006, this property tax in lieu of VLF began to grow at the same rate as the change in gross assessed valuation of taxable property in the City from the prior year.

Analysis of VLF

Factors that have affected VLF revenue in the past include the sales of new vehicles in California, DMV administrative costs, and the proportion of Berkeley's population to the total for the State and County. Starting in FY 2006, the rate of growth in the assessed values of properties also impacted VLF revenues, as the amount of the VLF paid increases by the change in gross assessed values of taxable properties.

During FY 2026, VLF revenue totaled $19,809,583 which is a 4.2% increase from the $19,001,998001,998 received in FY 2025, and is consistent with the 4.24.3% increaseincrease

in assessed values for FY 2026. This result was consistent with the County's Certification of Assessed Valuation (received in August 2025).

Forecast of VLF Revenue

VLF projections are based on trend analysis, growth in assessed value and communications with the State Controller's Office staff about new vehicle sales and DMV administrative costs reported. It is tied to the change in gross assessed values of taxable properties.

	Actual Revenue			Projected Revenue		
VLF	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2029**	**FY 2029**
Total Collections	$ 17,875,821	$ 19,001,998	$ 19,809,583	$ 21,091,135	$ 21,829,324	$ 22,593,351
Dollar Change	1,216,156	1,126,177	807,585	1,281,552	738,189	764,027
Percent Change	7.30%	6.30%	4.25%	6.47%	3.50%	3.50%

Personal Property Taxes (Unsecured Property)

Personal property tax is assessed at the rate of 1% of the market value on a business' personal property, such as office furniture, machinery, boats, aircraft and other equipment. Tax is billed and collected by Alameda County in a single installment due August 31st, with most of the amount due to the City remitted in September and credited to the General Fund.

Analysis of Personal Property Taxes

Factors that affect revenue generated by tax on personal property are business capital expenditures growth and the collection rate. The growth in annual personal property tax revenues should generally be close to the growth in annual assessed values, except for significant changes in collection rates. Prior years' personal property levies collected in the current year and refunds are included in the total and can cause significant variances.

For FY 2026, Unsecured Property Tax revenues totaled $5,151,046, which was $352,048 or 7.34% more than the $4,798,998 received in FY 2025.

Forecast of Personal Property Tax Revenue

Staff is projecting a decrease in the Personal Property Tax in FY 2027 of $51,046 to $5,100,000, and remaining flat to $5,100,000 in FY 20298 and FY 2029..

Personal Property	Actual Revenue			Projected Revenue		
Tax	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**
Total Collections	$ 4,506,444	$ 4,798,998	$ 5,151,046	$ 5,100,000	$ 5,100,000	$ 5,100,000
Dollar Change	675,747	292,554	352,048	(51,046)	-	-
Percent Change	17.64%	6.49%	7.34%	(0.99%)	0.00%	0.00%

Sales Tax

Sales Tax is an excise tax imposed on retailers for the privilege of selling or leasing tangible personal property. The Use Tax is an excise tax imposed for the storage, use, or other consumption of tangible personal property purchased from any retailer.

The proceeds of sales and use taxes imposed within the boundaries of Berkeley are distributed by the State to various agencies, with the City of Berkeley receiving 1% of the amount collected.

In March 2004, voters of California approved Proposition 57, the California Economic Recovery Bond Act. Legislative provisions implementing Proposition 57 provide for a swapping of ¼ cent to be used by the State to repay the bonds, effective July 1, 2004.

Referred to as the "triple flip", the provisions include:

a) a reduction of the Bradley Burns Local Sales and Use Tax rate by ¼% in tandem with a new ¼% state rate to fund fiscal recovery bond repayment;

b) repayment to cities and counties with additional local property tax previously allocated to local schools; and

c) repayment to local schools with State general funds.

Effective April 1, 2009, the State sales and use tax rate was increased by 1%, from 8.75% to 9.75%. This 1% tax rate increase expired on July 1, 2011. However, Proposition 30, temporary Taxes to Fund Education, was approved by voters at the state-wide election on November 6, 2012. This measure provided for an increase in the tax rate of .25% for four years (January 1, 2013 through December 31, 2016). In 2016, California voters approved Proposition 55 to extend Prop 30 from 2019 through 2030 with the same mandatory audits and transparency requirements.

Sales tax collected within Alameda County is distributed to the State, the City of Berkeley and the Alameda County as shown in the chart below.

	Agency	Distribution Percentage
Distribution of Sales Tax Collected within Alameda County	State of California	5.75%
	State Public Safety Fund (Proposition172)	0.50%
	City of Berkeley	1.00%
	Alameda County Transportation Commission	1.00%
	Alameda County Essential Health Care Services	0.50%
	Alameda County Children's Health and Child Care	0.50%
	Alameda County Transactions and Use Tax (ACTU)	0.50%
	Alameda County BART	0.50%
	Total Sales Tax	**10.25%**

Analysis of Sales Tax

Factors that affect the revenue generated by Sales Tax include:

- Overall economic growth in the Bay Area and competition from neighboring cities.
- Growth rate of specific dominant commercial/industrial sectors in Berkeley.
- Berkeley's business attraction/retention efforts, especially on retail establishments.
- Catalog and Internet sales.

For FY 2026, Sales Tax revenue totaled $18,755,280, which is $170,659 or 0.90% less than the $18,925,939 received in FY 2025. This was less than the revised FY 2026 projection of $19,106,713 during the mid-year results.

Forecast of Sales Tax Revenue

The City's sales tax consultant projects minimal growth in the City's sales tax revenues for FY 2027. Annual Sales Tax revenue is projected to increase by only 3.19% in FY 2027, significantly increase by 51.89% in FY 2028, and show a decrease of -31.4% in FY 2029.

The projected increase in FY 2028 assumes voter approval of Measure V, a 0.5% sales tax increase on the November 3, 2026 ballot. If approved, Measure V would raise the total sales tax rate to 10.75% and is estimated to generate between $9 million to $10 million annually. If the measure does not pass, additional reductions will be required as part of the FY 2028 Mid-Biennial Budget Update.

	Actual Revenue			Projected Revenue		
Sales Tax	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**
Total Collections	$ 18,717,040	$ 18,925,939	$ 18,755,280	$ 19,353,282	$ 29,395,218	$ 20,161,521
Dollar Change	(477,931)	208,899	(170,659)	598,002	10,041,936	(9,233,697)
Percent Change	(2.49%)	1.12%	(0.90%)	3.19%	51.89%	(31.41%)

Business License Tax

A tax receipt (colloquially called a "business license") is issued each year upon payment of a Business License Tax (BLT), which is either a fixed amount or based on a varying percentage of

the prior year's gross receipts, depending on the type of business. The Business License must be renewed on January 1st each year, and the required tax is delinquent if paid after February 28th.

Analysis of Business License Tax

Factors that affect the BLT revenue are:

- Number of business renewals.
- Commercial and industrial growth rates.
- Attraction/loss of businesses.
- Economic growth in the Bay Area.
- Results of Finance BLT collection activity; and the City Auditor's and Finance Department audit programs.

For FY 2026, BLT revenue totaled $25,901,705, which is $2,358,305 or 10.02% more than the $23,543,400 received in FY 2025. Part of the increase resulted from the late billing of almost $600,000 in FY 2025 non-profit BLT, which was collected in early FY 2026.

Forecast of Business License Tax Revenue

The BLT revenues are projected to decrease by 3.60% in FY 2027 and increase by 2.00%in FY 2028, before increasing by 2.00% in FY 2029.

Business License Tax	Actual Revenue			Projected Revenue		
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Total Collections	$ 23,754,845	$ 23,543,400	$ 25,901,705	$ 24,969,600	$ 25,468,992	25,978,372
Dollar Change	1,900,652	(211,445)	2,358,305	(932,105)	499,392	509,380
Percent Change	8.70%	(0.89%)	10.02%	(3.60%)	2.00%	2.00%

U1 Business License Revenue

For FY 2026, U1 Business License Tax revenue totaled $6,933,628 which is a 5.18% increase from the $6,591,844 received in FY 2025. FY 2027 and FY 2028 are both projected at $6.6 million.

Utility Users Tax

Utility Users Tax (UUT) has generally been a steady and reliable source of General Fund (GF) revenue for most cities. UUT is charged at the rate of 7.5% to all users of a given utility (electricity, gas, telephone, cable, and cellular), other than the corporation providing the utility (a utility company's consumption of all utilities used in the production or supply of their service is not taxed). The tax is not applicable to State, County, or City agencies, or to insurance companies and banks.

Analysis of UUT

Some factors that affect the revenue generated by UUT are:

- Consumption/use of gas, electricity, telecommunication services, cable, and cellular.
- Regulatory actions, including deregulation and re-regulation.
- PUC rate changes.
- Market forces.
- Evolution of technology.
- Legislative action at the Federal and State levels.

About 79% of UUT revenues were generated from gas and electric services and 21% from telecommunications during FY 20256.

UUT revenue in FY 2026 decreased by $1,149,928 or 6.05%, to $17,849,558 from the $18,999,486 received in FY 2025.

Forecast of UUT Revenue

UUT is projected to increase in FY 2027 by about 5.04%, and level off in FY 2028 and FY 2029.

	Actual Revenue			Projected Revenue		
Utility Users Tax	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**
Total Collections	$ 17,209,441	$ 18,999,486	$ 17,849,558	$ 18,750,000	$ 18,750,000	$ 18,750,000
Dollar Change	(425,124)	1,790,045	(1,149,928)	900,442	-	-
Percent Change	(2.41%)	10.40%	(6.05%)	5.04%	0.00%	0.0%

Franchise Fees

Cable Franchise: Prior to the passage of State Bill AB2987, Federal and State laws allowed cities to grant franchises to cable companies to use the public right-of-way (PROW) to install and provide video service. The cable company, in turn, applied for a permit to install the video facilities. The permit also allowed for maintenance work once the installation was complete. Under the current franchise agreement, the cable company pays Berkeley an annual franchise fee of 5% of gross revenues, in quarterly installments. In addition, they support the Public Access Channel programming (B-TV). The cable franchise expired on November 12, 2007. State Bill AB 2987 allows companies to apply for statewide cable television franchises, and the bill maintains the City's 5% franchise fee. In addition to the 5% franchise fee, the bill allows the City to receive an additional fee of 1% of the gross revenue for Public, Educational and Government (PEG) purposes

Electric & Gas Franchises: These franchise fees (ultimately paid by the consumer) are variable fees based on gross receipts for the sale of electricity or gas within the City, and is the greater of these two calculations: (1) Electric or Gas Franchise Ordinance: 2% of gross receipts attributable to miles of line operated; or (2) 1937 Act Computations: gross receipts within the City times 0.5%. Electric/Gas franchise fees are paid annually to the General Fund. Electric and gas franchise payments are based on two methods of calculating gross receipts. The electric/gas company must complete both calculations, and the payment made is the greater amount. In

addition, the PUC approved a franchise fee surcharge since PG&E no longer handles all energy service, in order to prevent cities from losing franchise revenue generated by third parties. The surcharge is an estimate of the amount of revenues generated by third parties multiplied by the franchise fee rate.

Analysis of Franchise Fees

For FY 2026, Franchise Fee revenue totaled $483,682, which is $1,506,894 or 75.70% less than the $1,990,576 received for FY 2025. The substantial variance is likely due to FY 2026 figures reflecting only first close, with several adjustments still being before the final and audited year-end closing figures.

Forecast of Franchise Fee Revenue

Franchise Fee revenues are projected to be $2.1 million in FY 2027 and remain flat in FY 2028 and FY 2029.

	Actual Revenue			Projected Revenue		
Franchise Fees	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**
Total Collections	$ 2,008,162	$ 1,990,576	$ 483,682	$ 2,100,000	$ 2,100,000	$ 2,100,000

Transient Occupancy Taxes (TOT)

Transient Occupancy Tax (TOT) is assessed at the rate of 12% on the room charge for rental of transient lodging when the period of occupancy is 30 days or less. This is sometimes referred to as a “hotel tax.” Hotel guests pay the 12% tax.

Analysis of TOT

Factors that affect the revenue generated by TOT are: the number of hotel rooms available for occupancy; their level of occupancy; and the average room rates charged. Economic cycles that impact personal or business discretionary spending also impact travel, and thus affect the number of occupied rooms in a particular economic cycle.

With the addition of a new hotel, FY 2023 gross TOT revenue exceeded pre-pandemic levels, and was at 30% growth above FY 2022 levels after subtracting the TOT rebates owed. That is no longer the case. In FY 2025, there was significant delinquency in payments by two of the six largest hotels in the city: One of the hotels made no payments in FY 2025 or FY 2026 and has filed for bankruptcy; the other hotel missed six payments in FY 2025 but became current in early FY 2026 by making a payment plus penalties and interest.

Transient Occupancy Tax (TOT) revenue for FY 2026 totaled $8,217,193, which is $2,088,012 or 34.07% more than the $6,129,181 received in FY 2025. The primary reason for the increase are the FY 2025 delinquent payments plus penalties and interest made during FY 2026.

Forecast of TOT Revenue

The Adopted Budget TOT revenue is based on projections for the City’s hotels (TOT = number of rooms times hotel’s estimate of occupancy rate times average room rate). Revenues are

currently projected to decrease by 5.99% in FY 2027, and then increase by 1.85% in FY 2028 and increase by 1.84-1.6% in FY 2029.

Transient Occupancy Tax	Actual Revenue			Projected Revenue		
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Total Collections	$ 6,979,323	$ 6,129,181	$ 8,217,193	$ 7,725,000	$ 7,867,547	$ 7,741,902
Dollar Change	(498,588)	(850,142)	2,088,012	(492,193)	142,547	(125,645)
Percent Change	(6.67%)	(12.18%)	34.07%	(5.99%)	1.85%	(1.60%)

Interest Income

The City employs a strict cash management program to ensure that all available funds are invested to earn the maximum yield consistent with safety and liquidity. Invested money is pooled and each of the funds receives interest income based on its share of monthly net cash balances. Short-term securities are purchased at a discount (the interest income earned by the City is the difference between the price paid by the City and the par value of the bonds).

Long-term securities purchased by the City pay an interest coupon (generally semi-annually). Interest is allocated from the General Fund each month to other designated City funds, based on their net cash balances.

Analysis of Interest Income

For FY 20256, Interest Income totaled $15,757,604, which was $616,270 or 3.76% less than the $16,373,874 received in FY 2025. This decrease was primarily attributable to larger than average investment balances in the first half of FY 2025 (range of $530.5 million - $557.6 million) than in the first half of FY 2026 (range of $414.8 million - 475.3 million). The decline in the average investment balances was partially due to General Fund operating deficits in FY 2024 and FY 2025, which reduced the General Fund budget-basis fund balance. The General Fund's Available Cash Balance (i.e., Budget-Basis Fund Balance) declined from $85.4 million on June 30, 2023, to $30. 6 million on June 30, 2025.

Interest Income projections are made by taking the existing investments and multiplying by the effective yield, and adding the calculation for estimated interest income on future investments (estimate of amounts to be invested in the various maturities, times the estimate of the applicable interest rate.

Forecast of Interest Income

Interest income is expected to decrease by $2,257,6042,257,604 (14.33%) in FY 2027 and decrease by another 7.41% in FY 2028, remain flat in FY 2029.

	Actual Revenue			Projected Revenue		
Interest Income	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**
Total Collections	$ 15,155,999	$ 16,373,874	$15,757,604	$13,500,000	$12,500,000	$ 12,500,000
Dollar Change	3,038,974	1,217,875	(616,270)	(2,257,604)	(1,000,000)	-
Percent Change	25.08%	8.04%	(3.76%)	(14.33%)	(7.41%)	0.00%

Parking Fines

AB 408 decriminalized parking violations, changing punishment from a criminal penalty to a civil liability. In doing so, it substituted a system of citations and civil penalties, to be adjudicated by an administrative structure within the city or other agency rather than the court system. This structure was intended to allow cities more control and efficiency in the administration of parking fines.

Analysis of Parking Fines

Factors that affect the revenue generated by Parking Fines include:

- Amounts established for payment of parking tickets and related charges.
- Number of working parking meters.
- Collections using a professional collections agency and also registration holds with DMV and/or liens with the Franchise Tax Board.

For FY 2026, Parking Fines revenue increased by $966,851 or 15.95% to $7,029,364, from $6,062,513 in FY 2025. The FY 2026 increase in revenue resulted primarily from a collection of Parking Fines receivables from previous years.

Forecast of Parking Fine Revenue

Revenue projections are based on: an estimate of valid tickets issued times the average ticket price times the collection rate (including use of a collection agency, registration holds with DMV and/or liens with the Franchise Tax Board) minus Jail Construction Fund payments. FY 2027 is projected to decrease by 5.40% compared to FY 2026 revenue. FY 2028 and FY 2029 is expected to remain the same as FY 2027 projected.

	Actual Revenue			Projected Revenue		
Parking Fines	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**
Total Collections	$ 6,034,002	$ 6,062,513	$ 7,029,364	$ 6,650,000	$ 6,650,000	$ 6,650,000
Dollar Change	158,144	28,511	966,851	(379,364)	-	-
Percent Change	2.69%	0.47%	15.95%	(5.40%)	0.00%	0.0%

Ambulance Fees

By agreement with Alameda County, the City of Berkeley is the exclusive provider of all emergency ground ambulance service within the City limits. The contract began in July 1, 1999 and has been extended to June 30, 2024. The specific ambulance fee depends on the type of service delivered. Clients and clients' insurance companies are billed monthly by an outside agency (ADPI) that also maintains the City's accounts receivable subsidiary records. The Fire Department receives the remitted amounts and the revenues are credited to the General Fund.

Analysis of Ambulance Fees

For FY 2026, Ambulance Fee revenue totaled $11,387,503, which is $2,899,083 or 34.15% more than the $8,488,420 received in FY 2025. The $2,899,000 increase was due to an increase in transports and an across-the-board rate increase.

Forecast of Ambulance Fee Revenue

Projections are based on trend analysis and discussions with the Ambulance Fee vendor and Fire Department staff for estimates of each type of service, and the total collections rate. This revenue source is projected to be $10,178,334 in FY 2027 and $10,206,293 in FY 2028. The FY 2027 and FY 2028 revenue projections were increased to more closely reflect FY 2026 actual. The increase in revenue projections were used to reinstate some of the proposed Fire Department positions up for elimination as part of the budget balancing.

	Actual Revenue			Projected Revenue		
Ambulance Fees	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**
Total Collections	$ 7,910,668	$ 8,488,420	$ 11,387,503	$10,178,334	$ 10,205,293	$ 9,200,000
Dollar Change	2,767,548	577,752	2,899,083	(1,209,169)	26,959	(1,005,293)
Percent Change	47.10%	7.30%	34.15%	(10.62%)	0.26%	(9.85%)

General Fund Revenues
Five-Year Detail by Source

		FY 2024 Actual	FY 2025 Actual	FY 2026 Est. Actual	FY 2026 Adopted Budget	FY 2027 Adopted	FY 2028 Adopted
General Fund Revenue Detail							
Secured Property Taxes							
411110	Base Prop Tax - 1%	$ 84,850,061	$ 89,041,388	$ 92,662,903	$ 95,236,939	$ 98,784,093	$ 103,454,324
Total Secured Property Taxes		**$ 84,850,061**	**$ 89,041,388**	**$ 92,662,903**	**$ 95,236,939**	**$ 98,784,093**	**$ 103,454,324**
Supplemental Taxes							
411120	Base Prop Tax - Suppl	$ 2,842,273	$ 2,035,343	$ 1,654,204	$ 2,900,000	$ 2,500,000	$ 2,000,000
Total Supplemental Taxes		**$ 2,842,273**	**$ 2,035,343**	**$ 1,654,204**	**$ 2,900,000**	**$ 2,500,000**	**$ 2,000,000**
Unsecured Property Taxes							
411210	Unsecured - Personal Prop	$ 4,506,444	$ 4,798,998	$ 5,151,046	$ 4,973,066	$ 5,100,000	$ 5,100,000
Total Unsecured Property Taxes		**$ 4,506,444**	**$ 4,798,998**	**$ 5,151,046**	**$ 4,973,066**	**$ 5,100,000**	**$ 5,100,000**
Property Transfer Taxes							
411410	Transfer Tax	$ 17,528,223	$ 23,052,569	$ 24,589,020	$ 22,000,000	$ 21,450,000	$ 21,450,000
Total Property Transfer Taxes		**$ 17,528,223**	**$ 23,052,569**	**$ 24,589,020**	**$ 22,000,000**	**$ 21,450,000**	**$ 21,450,000**
Property Transfer Tax – Measure P							
411411	Transfer Tax - Meas P	$ 6,272,861	$ 10,129,772	$ 10,295,743	$ 9,100,000	$ 11,655,000	$ 12,237,750
Total Property Transfer Tax – Measure P		**$ 6,272,861**	**$ 10,129,772**	**$ 10,295,743**	**$ 9,100,000**	**$ 11,655,000**	**$ 12,237,750**
Property Transfer Tax - Measure W							
411412	Transfer Tax - Meas W	$ -	$ -	$ -	$ -	$ 1,500,000	$ 3,000,000
Total Property Transfer Tax - Measure W		**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,500,000**	**$ 3,000,000**
Sales Tax							
413110	Gen Sales - Sales Tax	$ 18,734,961	$ 18,925,939	$ 18,755,280	$ 19,106,713	$ 19,353,282	$ 29,395,218
413120	Gen Sales - Sales Tax Contra	(17,921)	-	-	-	-	-
Total Sales Tax		**$ 18,717,040**	**$ 18,925,939**	**$ 18,755,280**	**$ 19,106,713**	**$ 19,353,282**	**$ 29,395,218**
Soda Tax							
414110	Select Sales - Sugar Sw Bev	$ 1,110,259	$ 1,058,432	$ 1,045,649	$ 1,147,387	$ 1,147,387	$ 1,147,387
414120	Select Sales - Ssb Contra	(20,320)	(26,979)	(5,513)	-	-	-
Total Soda Tax		**$ 1,089,939**	**$ 1,031,453**	**$ 1,040,136**	**$ 1,147,387**	**$ 1,147,387**	**$ 1,147,387**
Utility Users Taxes							
416110	Util User - Gas	$ 17,209,441	$ 18,999,486	$ 17,849,558	$ 19,396,728	$ 18,750,000	$ 18,750,000
Total Utility Users Taxes		**$ 17,209,441**	**$ 18,999,486**	**$ 17,849,558**	**$ 19,396,728**	**$ 18,750,000**	**$ 18,750,000**
Transient Occupancy Taxes							
416210	Tot - Hotels	$ 8,195,841	$ 7,087,525	$ 9,811,375	$ 6,500,000	$ 7,725,000	$ 7,867,547
416211	Tot - Hotels Contra	(1,216,518)	(958,344)	(1,594,182)	-	-	-
Total Transient Occupancy Taxes		**$ 6,979,323**	**$ 6,129,181**	**$ 8,217,193**	**$ 6,500,000**	**$ 7,725,000**	**$ 7,867,547**
Short-Term Rentals							
416220	Tot - Short Term Rentals	$ 1,550,592	$ 1,597,138	$ 1,737,130	$ 1,400,000	$ 1,650,000	$ 1,400,000
416221	Tot - Short Term Rent - Contra	(75,048)	(136,840)	(57,787)	-	-	-
Total Short-Term Rentals		**$ 1,475,544**	**$ 1,460,298**	**$ 1,679,343**	**$ 1,400,000**	**$ 1,650,000**	**$ 1,400,000**

General Fund Revenues (continued)
Five-Year Detail by Source

		FY 2024 Actual	FY 2025 Actual	FY 2026 Est. Actual	FY 2026 Adopted Budget	FY 2027 Adopted	FY 2028 Adopted
General Fund Revenue Detail							
Business License Taxes							
415110	Bl Tax - General	$ 23,744,157	$ 23,540,983	$ 25,898,414	$ 24,480,000	$ 24,969,600	$ 25,468,992
415111	Business License - Contra	-	(19,576)	-	-	-	-
415140	Bl Tax - Cannabis - Medicinal	10,689	2,417	3,291	-	-	-
Total Business License Taxes		**$ 23,754,846**	**$ 23,523,824**	**$ 25,901,705**	**$ 24,480,000**	**$ 24,969,600**	**$ 25,468,992**
Recreational Cannabis							
415150	Bl Tax - Cannabis - Recreation	$ 152,834	$ 66,282	$ 25,251	$ 18,000	$ 18,000	$ 1,000,000
Total Recreational Cannabis		**$ 152,834**	**$ 66,282**	**$ 25,251**	**$ 18,000**	**$ 18,000**	**$ 1,000,000**
Measure U1							
415130	Bl Tax - Real Prop - Lg Landlo	$ 6,322,118	$ 6,591,844	$ 6,933,628	$ 6,500,000	$ 6,600,000	$ 6,600,000
Total Measure U1		**$ 6,322,118**	**$ 6,591,844**	**$ 6,933,628**	**$ 6,500,000**	**$ 6,600,000**	**$ 6,600,000**
Other Taxes							
411130	Base Prop Tax - Redemption	$ 842,794	$ 983,981	$ 1,158,259	$ 1,018,153	$ 1,213,630	$ 1,237,903
416310	Parking Lot Tax	2,418,751	2,517,236	2,728,654	1,622,646	1,934,181	1,972,864
416510	Residential Vacancy Tax	-	-	460,130	3,500,000	2,000,000	2,000,000
416910	Tnc User Tax	1,027,501	1,155,573	1,397,796	1,259,451	1,501,255	1,531,280
417210	Tax Penalty - Business License	793,848	1,000,521	2,574,836	1,132,957	1,350,476	1,377,485
418210	Tax Interest - Bus License	220,882	393,595	479,452	419,851	500,458	510,468
Total Other Taxes		**$ 5,303,776**	**$ 6,050,906**	**$ 8,799,127**	**$ 8,953,058**	**$ 8,500,000**	**$ 8,630,000**
Vehicle In Lieu Taxes							
416410	Mvlf/Eraf Payback	$ 17,875,821	$ 19,001,998	$ 19,809,583	$ 20,055,853	$ 21,091,135	$ 21,829,324
Total Vehicle In Lieu Taxes		**$ 17,875,821**	**$ 19,001,998**	**$ 19,809,583**	**$ 20,055,853**	**$ 21,091,135**	**$ 21,829,324**
Parking Fines – Regular Collections							
451110	Parking Violation Fines	$ 6,034,002	$ 6,062,513	$ 7,029,364	$ 5,900,000	$ 6,650,000	$ 6,650,000
Total Parking Fines – Regular Collections		**$ 6,034,002**	**$ 6,062,513**	**$ 7,029,364**	**$ 5,900,000**	**$ 6,650,000**	**$ 6,650,000**
Moving Violations							
451210	Moving Violation Fines	$ 166,152	$ 165,360	$ 165,099	$ 132,600	$ 165,360	$ 165,360
Total Moving Violations		**$ 166,152**	**$ 165,360**	**$ 165,099**	**$ 132,600**	**$ 165,360**	**$ 165,360**
Ambulance Fees							
442110	Ambulance Fees	$ 7,910,668	$ 8,488,420	$ 11,387,503	$ 8,900,000	$ 10,178,334	$ 10,205,293
Total Ambulance Fees		**$ 7,910,668**	**$ 8,488,420**	**$ 11,387,503**	**$ 8,900,000**	**$ 10,178,334**	**$ 10,205,293**
Interest Income							
471110	Interest - Investment Pool	$ 15,155,999	$ 16,230,910	$ 15,757,604	$ 14,000,000	$ 13,500,000	$ 12,500,000
471120	Interest - From Loans	-	142,964	-	-	-	-
Total Interest Income		**$ 15,155,999**	**$ 16,373,874**	**$ 15,757,604**	**$ 14,000,000**	**$ 13,500,000**	**$ 12,500,000**

General Fund Revenues (continued)
Five-Year Detail by Source

		FY 2024 Actual	FY 2025 Actual	FY 2026 Est. Actual	FY 2026 Adopted Budget	FY 2027 Adopted	FY 2028 Adopted
General Fund Revenue Detail							
Franchise Fees							
425110	Franchise Fees - Electric	$ 851,259	$ 940,034	$ -	$ 615,005	$ 708,637	$ 708,637
425210	Franchise Fees - Gas	553,211	527,059	-	496,908	572,560	572,560
425310	Franchise Fees - Cable Tv	603,692	523,483	483,682	710,616	818,804	818,804
Total Franchise Fees		**$ 2,008,162**	**$ 1,990,576**	**$ 483,682**	**$ 1,822,529**	**$ 2,100,000**	**$ 2,100,000**
Indirect Cost Reimbursement							
482001	Indirect Cost - Generic	$ -	$ -	$ -	$ 7,070,256	$ 8,488,124	$ 8,619,434
482112	Indirect Cost - Fund 112	-	-	-	-	-	-
482117	Indirect Cost - Fund 117	$ -	$ -	$ -	$ -	$ -	$ -
482128	Indirect Cost - Fund 128	176,196	176,196	120,248	-	-	-
482142	Indirect Cost - Fund 142	52,268	75,684	100,393	-	-	-
482143	Indirect Cost - Fund 143	-	-	-	-	-	-
482302	Indirect Cost - Fund 302	26,361	-	-	-	-	-
482320	Indirect Cost - Fund 320	6,067	-	-	-	-	-
482327	Indirect Cost - Fund 327	12,373	-	-	-	-	-
482328	Indirect Cost - Fund 328	4,279	-	-	-	-	-
482333	Indirect Cost - Fund 333	-	-	-	-	-	-
482336	Indirect Cost - Fund 336	18,260	15,191	-	-	-	-
482340	Indirect Cost - Fund 340	-	-	-	-	-	-
482601	Indirect Cost - Fund 601	2,893,118	2,766,093	2,822,803	-	-	-
482608	Indirect Cost - Fund 608	395,387	613,306	198,636	-	-	-
482611	Indirect Cost - Fund 611	966,873	944,640	939,918	-	-	-
482616	Indirect Cost - Fund 616	188,962	199,007	227,327	-	-	-
482621	Indirect Cost - Fund 621	1,904,330	1,958,365	2,037,427	-	-	-
482622	Indirect Cost - Fund 622	76,217	87,351	94,700	-	-	-
482673	Indirect Cost - Fund 673	-	-	-	-	-	-
482761	Indirect Cost - Fund 761	-	-	-	-	-	-
Total Indirect Cost Reimbursement		**$ 6,720,691**	**$ 6,835,833**	**$ 6,541,452**	**$ 7,070,256**	**$ 8,488,124**	**$ 8,619,434**
Other Revenues							
411140	Base Prop Tax - Incr	$ -	$ -	$ 1,103,185	$ -	$ -	$ -
412110	Special Assessment Tax	-	-	-	-	-	-
421110	Animal Licenses - Dog	25,158	21,763	14,781	39,582	38,354	39,313
424210	Street Use Permit	29,158	15,168	10,938	19,026	18,436	18,896
424410	No Parking Signs	-	-	-	-	-	-
426110	Residential Pref Parking	1,008,551	841,466	1,298,679	1,066,288	1,033,218	1,059,048
426210	Ptp Car Share Permit	42,377	188,103	-	8,946	8,669	8,886
429110	Cannabis Disp Annual Fee	-	-	-	180,019	174,436	178,797
429210	Tobacco Retailer License Fee	32,236	35,641	32,409	41,244	39,964	40,964
429310	Utilities Permit	-	1,991,831	122,241	362,140	350,908	359,681
429510	Special Event Permit Fees	617	-	3,115	13,293	12,881	13,203
429610	Fire Permits	229,046	354,799	414,532	213,127	206,517	211,680
429710	Electric Micromobility Permit	88,474	12,396	100,617	-	-	-

General Fund Revenues (continued)
Five-Year Detail by Source

		FY 2024 Actual	FY 2025 Actual	FY 2026 Est. Actual	FY 2026 Adopted Budget	FY 2027 Adopted	FY 2028 Adopted
General Fund Revenue Detail							
429990	Other Permits	1,585	1,925	4,355	3,018	2,924	2,997
431110	Operating Grants - Fed	110,627	(142)	115,320	452,673	438,634	449,600
432110	Operating Grants - State	116,457	134,513	104,125	104,155	100,924	103,448
432320	Homeowners' Exception	388,936	390,334	389,631	392,318	380,150	389,654
432390	Others - State	166,669	65,632	227,124	-	-	-
433210	Capital Grants - County	50,000	50,000	50,000	-	-	-
434110	Operating Grants - Other	-	-	-	-	-	-
436110	Other Govt - Tax Prep	-	-	-	60,859	58,972	60,446
437110	Mutual Aid Reimbursement	77,271	794,183	474,411	-	-	-
437120	Shared Cost Reimbursements	27,902	14,504	-	24,692	23,926	24,524
441110	Wrk For Prvt Parties - Gn Govt	48,736	97,120	43,959	909,894	881,674	903,716
441210	Appeals - Appeals Board	11,020	11,500	19,000	10,260	9,942	10,191
441910	Credit Card Payment Fees	-	-	-	151,309	146,616	150,282
441990	Miscellaneous Charges	636,194	1,362,111	673,716	222,455	215,555	220,944
442130	Fire Inspection Fees	810,995	788,707	636,010	755,868	732,425	750,735
442140	Misc Police Services	36,356	34,896	45,475	64,058	62,071	63,623
442170	Jail Booking Fees	101,930	113,520	124,660	46,274	44,839	45,960
443110	Street & Road Maintenance	-	28,051	18,519	19,616	19,007	19,483
444110	Vital Statistics Charges	245,419	261,343	258,682	162,686	157,640	161,581
444120	Vital Statistics Contra	(105,186)	(104,888)	(107,148)	-	-	-
444210	Health Inspection Fees	648,874	715,177	713,317	794,163	769,533	788,771
444220	Clinic Fees	-	-	-	24,314	23,560	24,149
444310	Animal Services Charges	226,146	284,232	292,293	157,783	-	-
445110	Swimming Pool Fees	315,404	277,647	287,996	231,677	224,492	230,104
445130	Clubhouse/Rec Center Fees	150,174	177,789	130,858	115,307	111,731	114,524
445140	Athletic Fees	4,020	17,060	9,055	41,424	40,140	41,143
445160	Class Fees	431,750	599,840	689,010	226,858	219,823	225,318
445190	Other Recreation Fees	408,320	339,854	134,852	392,483	828,427	849,138
448910	Int Svc - Employee Pkg Permit	28,500	27,000	27,500	39,231	38,015	38,965
451510	Damage To City Property	-	-	-	-	-	-
453110	Dog License Penalties	-	-	-	2,806	-	-
453210	Fire Inspection Penalties	16,529	15,267	15,305	11,098	10,753	11,022
453220	Multiple Response Penalties	-	250	-	1,509	1,462	1,499
453410	Health Code Violation Penaltie	628	6,857	4,053	11,568	11,209	11,489
453990	Misc Penalties	-	398	26,233	-	-	-
461110	Leases - General Building	200	58,200	46,200	19,942	19,323	19,807
461210	Rentals - Community Ctrs	43,443	89,564	43,815	100,228	97,120	99,548
461220	Rentals - Pool Rental	119	-	145	2,259	2,189	2,244
461230	Rentals - Oth Short Term	229,080	232,064	302,184	65,192	63,170	64,750
481110	Misc Rev - Donations Received	149,683	113,890	95,610	219,760	212,944	218,268
483110	Misc Rev - Over/Short	(345)	281	(453)	-	-	-
483120	Misc Rev - Insurance Claims	-	-	-	7,042	6,824	6,995
483130	Settlement - Agreement	(270,431)	376,578	-	-	100,000	-
483990	Misc Rev - Other	270,418	136,071	279,074	211,555	204,993	210,118

General Fund Revenues (continued)
Five-Year Detail by Source

		FY 2024 Actual	FY 2025 Actual	FY 2026 Est. Actual	FY 2026 Adopted Budget	FY 2027 Adopted	FY 2028 Adopted
General Fund Revenue Detail							
492120	Premium On Bonds Issued	-	-	963,048	-	-	-
493110	Gain/Loss On Sale Of Asset	-	13,125	5,156	-	-	-
493111	Gain/Loss Asset Proceeds	-	-	-	-	-	-
498110	Principal Received On Loans	-	460,000	-	-	-	-
Total Other Revenues		**$ 6,833,040**	**$ 11,445,620**	**$ 10,243,587**	**$ 7,999,999**	**$ 8,144,391**	**$ 8,245,501**
Transfers							
491013	Transfer From Fund 013	$ -	$ 3,000,000	$ 6,000,000	$ 6,000,000	$ -	$ -
491016	Transfer From Fund 016	-	-	2,500,000	2,500,000	-	-
491098	Transfer From Fund 098	-	-	-	-	-	-
491099	Transfer From Fund 099	-	-	-	-	-	-
491106	Transfer From Fund 106	-	-	-	-	-	-
491108	Transfer From Fund 108	-	-	-	-	-	-
491110	Transfer From Fund 110	-	-	-	-	-	-
491116	Transfer From Fund 116	-	-	-	-	-	-
491117	Transfer From Fund 117	-	-	-	-	-	-
491126	Transfer From Fund 126	-	-	-	-	-	-
491128	Transfer From Fund 128	-	-	-	-	-	-
491132	Transfer From Fund 132	-	-	-	-	-	-
491143	Transfer From Fund 143	-	-	-	-	-	-
491147	Transfer From Fund 147	-	-	-	-	-	-
491148	Transfer From Fund 148	-	-	-	-	-	-
491156	Transfer From Fund 156	2,643,280	2,643,280	2,643,280	2,645,354	2,821,293	2,877,720
491157	Transfer From Fund 157	-	-	-	-	-	-
491309	Transfer From Fund 309	-	-	-	-	-	-
491310	Transfer From Fund 310	-	-	-	-	-	-
491311	Transfer From Fund 311	-	-	-	-	-	-
491312	Transfer From Fund 312	-	-	-	-	-	-
491313	Transfer From Fund 313	-	-	-	-	-	-
491314	Transfer From Fund 314	-	-	-	-	-	-
491315	Transfer From Fund 315	-	-	-	-	-	-
491318	Transfer From Fund 318	-	-	-	-	-	-
491319	Transfer From Fund 319	-	-	-	-	-	-
491320	Transfer From Fund 320	-	-	-	-	-	-
491324	Transfer From Fund 324	-	-	-	-	-	-
491326	Transfer From Fund 326	-	-	-	-	-	-
491327	Transfer From Fund 327	-	-	-	-	-	-
491328	Transfer From Fund 328	-	-	-	-	-	-
491329	Transfer From Fund 329	-	-	-	-	-	-
491334	Transfer From Fund 334	-	-	-	-	-	-
491336	Transfer From Fund 336	-	-	-	-	-	-
491337	Transfer From Fund 337	-	-	-	-	-	-
491339	Transfer From Fund 339	-	-	-	-	-	-
491347	Transfer From Fund 347	-	-	-	-	-	-

General Fund Revenues (continued)
Five-Year Detail by Source

		FY 2024 Actual	FY 2025 Actual	FY 2026 Est. Actual	FY 2026 Adopted Budget	FY 2027 Adopted	FY 2028 Adopted
General Fund Revenue Detail							
491348	Transfer From Fund 348	-	-	-	-	-	-
491349	Transfer From Fund 349	-	-	-	-	-	-
491354	Transfer From Fund 354	3,255,744	-	-	-	-	-
491501	Transfer From Fund 501	-	-	-	-	-	-
491554	Transfer From Fund 554	-	-	-	-	-	-
491558	Transfer From Fund 558	-	-	-	-	-	-
491631	Transfer From Fund 631	1,742,288	1,042,288	1,042,288	1,043,106	-	-
491636	Transfer From Fund 636	-	-	-	-	-	-
491674	Transfer From Fund 674	-	-	-	-	-	-
491676	Transfer From Fund 676	5,500,000	-	5,187,019	5,187,019	-	-
491678	Transfer From Fund 678	-	1,792,557	-	-	-	-
491680	Transfer From Fund 680	450,612	496,355	6,466,414	6,466,651	1,080,728	600,000
491702	Transfer From Fund 702	-	-	-	-	-	-
491706	Transfer From Fund 706	-	-	-	-	-	-
491722	Transfer From Fund 722	-	-	-	-	-	-
491777	Transfer From Fund 777	-	-	-	-	-	-
491780	Transfer From Fund 780	-	-	-	-	-	-
491781	Transfer From Fund 781	-	-	-	-	-	-
491784	Transfer From Fund 784	-	-	-	-	-	-
491785	Transfer From Fund 785	-	-	-	-	-	-
491802	Transfer From Fund 802	-	-	-	-	-	-
491899	Transfer From Fund 899	-	-	-	-	-	-
491900	Transfer From Legacy Funds	-	-	-	-	-	-
499100	Aao Carryover	-	-	-	-	-	-
499101	Aao Carryover - Special	-	-	-	-	12,055,113	-
Total Transfers		**$ 13,591,924**	**$ 8,974,480**	**$ 23,839,001**	**$ 23,842,130**	**$ 15,957,135**	**$ 3,477,720**
TOTAL GENERAL FUND REVENUES		**$ 273,301,182**	**$ 291,175,957**	**$ 318,811,012**	**$ 311,435,258**	**$ 315,976,841**	**$ 321,293,849**

Other Funds Revenue
Five-Year Detail by Source

		FY 2024 Actual	FY 2025 Actual	FY 2026 Est. Actual	FY 2026 Adopted Budget	FY 2027 Adopted	FY 2028 Adopted
Other Funds Revenue Detail							
Other General Fund							
013 - GF - Payroll Deduction Trust							
483990	Misc Rev - Other	$ 280,978	$ -	$ -	$ -	$ -	$ -
491154	Transfer From Fund 154	-	3,000,000	6,000,000	6,000,000	6,000,000	6,000,000
491780	Transfer From Fund 780	273,856	273,854	273,854	273,854	273,854	273,854
Total GF - Payroll Deduction Trust		**$ 554,834**	**$ 3,273,854**	**$ 6,273,854**	**$ 6,273,854**	**$ 6,273,854**	**$ 6,273,854**
016 - U1 - Housing							
471120	Interest - From Loans	$ -	$ 40,720	$ -	$ -	$ -	$ -
491011	Transfer From Fund 011	6,844,565	6,500,000	6,500,000	6,500,000	6,600,000	6,600,000
498110	Principal Received On Loans	-	-	46,741	-	-	-
Total U1 - Housing		**$ 6,844,565**	**$ 6,540,720**	**$ 6,546,741**	**$ 6,500,000**	**$ 6,600,000**	**$ 6,600,000**
098 - GF - Stabilization Reserves							
491011	Transfer From Fund 011	$ 7,486,574	$ 2,213,922	$ 3,299,963	$ -	$ -	$ -
Total GF - Stabilization Reserves		**$ 7,486,574**	**$ 2,213,922**	**$ 3,299,963**	**$ -**	**$ -**	**$ -**
099 - GF - Catastrophic Reserves							
491011	Transfer From Fund 011	$ 6,125,380	$ 1,811,391	$ 2,699,970	$ -	$ -	$ -
Total GF - Catastrophic Reserves		**$ 6,125,380**	**$ 1,811,391**	**$ 2,699,970**	**$ -**	**$ -**	**$ -**
Special Revenue Funds							
100 - Library - Reserves							
491101	Transfer From Fund 101	$ -	$ -	$ -	$ -	$ 7,272,214	$ -
Total Library - Reserves		**$ -**	**$ -**	**$ -**	**$ -**	**$ 7,272,214**	**$ -**
101 - Library - Tax							
412110	Special Assessment Tax	$ 24,917,220	$ 26,383,158	$ 33,249,356	$ 33,750,805	$ 35,376,417	$ 36,083,945
451310	Library Fines	$ 15,327	$ 11,990	$ 15,150	$ 40,000	$ 14,000	$ 14,000
481110	Misc Rev - Donations Received	1,175	200	10,031	-	-	-
483990	Misc Rev - Other	219	5,567	13,746	32,000	20,500	20,500
Total Library - Tax		**$ 24,933,941**	**$ 26,400,915**	**$ 33,288,283**	**$ 33,822,805**	**$ 35,410,917**	**$ 36,118,445**
102 - Library - Trans Based Reimbur							
491101	Transfer From Fund 101	-	5,000,000	-	-	1,500,000	-
Total Library - Trans Based Reimbur		**$ -**	**$ 5,000,000**	**$ -**	**$ -**	**$ 1,500,000**	**$ -**
103 - Library - Grants							
432110	Operating Grants - State	$ 107,561	$ 98,047	$ 92,690	$ 82,300	$ 110,000	$ 110,000
434110	Operating Grants - Other	5,125	10,000	-	-	-	-
Total Library - Grants		**$ 112,686**	**$ 108,047**	**$ 92,690**	**$ 82,300**	**$ 110,000**	**$ 110,000**
104 - Library - Friends & Gifts							
471110	Interest - Investment Pool	$ 17,136	$ 18,356	$ 18,255	$ -	$ -	$ -
481110	Misc Rev - Donations Received	150,600	174,999	155,000	150,000	150,000	150,000
Total Library - Friends & Gifts		**$ 167,736**	**$ 193,355**	**$ 173,255**	**$ 150,000**	**$ 150,000**	**$ 150,000**

Other Funds Revenue (continued)
Five-Year Detail by Source

		FY 2024 Actual	FY 2025 Actual	FY 2026 Est. Actual	FY 2026 Adopted Budget	FY 2027 Adopted	FY 2028 Adopted
Other Funds Revenue Detail							
105 - Library - Foundation							
481110	Misc Rev - Donations Received	$ 165,717	$ 34,398	$ 24,807	$ 100,000	$ 100,000	$ 100,000
Total Library - Foundation		**$ 165,717**	**$ 34,398**	**$ 24,807**	**$ 100,000**	**$ 100,000**	**$ 100,000**
106 - Asset Forfeiture							
452110	Forfeitures - Fed Drug Pgm	$ 2,780	$ 459	$ -	$ 5,000	$ 5,000	$ 5,000
452120	Forfeitures - State Drug Pgm	5,138	1,884	1,704	50,000	50,000	50,000
Total Asset Forfeiture		**$ 7,918**	**$ 2,343**	**$ 1,704**	**$ 55,000**	**$ 55,000**	**$ 55,000**
107 - Special Tax For Disabled							
412110	Special Assessment Tax	$ 1,670,628	$ 1,768,435	$ 1,866,021	$ 1,882,839	$ 1,972,678	$ 2,012,132
Total Special Tax For Disabled		**$ 1,670,628**	**$ 1,768,435**	**$ 1,866,021**	**$ 1,882,839**	**$ 1,972,678**	**$ 2,012,132**
108 - Workforce Investment Act							
491138	Transfer From Fund 138	$ 113	$ 3,750	$ 26,925	$ 26,925	$ 41,438	$ 41,438
491501	Transfer From Fund 501	29,943	29,917	26,925	26,925	80,154	80,154
491608	Transfer From Fund 608	2,625	1,875	2,175	2,175	-	-
Total Workforce Investment Act		**$ 32,681**	**$ 35,542**	**$ 56,025**	**$ 56,025**	**$ 121,592**	**$ 121,592**
110 - SEC 108 HUD Loan Grant Asst							
471110	Interest - Investment Pool	$ 13,396	$ 12,399	$ 6,669	$ 10,000	$ 10,000	$ 10,000
471120	Interest - From Loans	116,745	117,447	64,524	209,280	209,280	209,280
498110	Principal Received On Loans	461,684	812,684	474,204	407,443	407,443	407,443
Total SEC 108 HUD Loan Grant Asst		**$ 591,825**	**$ 942,530**	**$ 545,397**	**$ 626,723**	**$ 626,723**	**$ 626,723**
111 - Fund Raising Activities							
481110	Misc Rev - Donations Received	$ 259,477	$ 176,734	$ 202,664	$ 43,000	$ 209,145	$ 223,845
Total Fund Raising Activities		**$ 259,477**	**$ 176,734**	**$ 202,664**	**$ 43,000**	**$ 209,145**	**$ 223,845**
112 - CA Housing Finance Agency							
471120	Interest - From Loans	$ -	$ -	$ 7,130	$ -	$ -	$ -
Total CA Housing Finance Agency		**$ -**	**$ -**	**$ 7,130**	**$ -**	**$ -**	**$ -**
113 - Gilman Sport Field							
445120	Playground Fees	284,712	439,353	373,700	444,671	392,257	392,257
491354	Transfer From Fund 354	-	-	-	196,000	196,000	196,000
Total Gilman Sport Field		**$ 284,712**	**$ 439,353**	**$ 373,700**	**$ 640,671**	**$ 588,257**	**$ 588,257**
114 - Gilman Fields Reserve							
437120	Shared Cost Reimbursements	$ 75,000	$ 75,000	$ 45,000	$ 60,000	$ 60,000	$ 60,000
491113	Transfer From Fund 113	$ -	$ -	$ 225,000	$ 75,000	$ 75,000	$ 75,000
491138	Transfer From Fund 138	-	-	-	15,000	15,000	15,000
Total Gilman Fields Reserve		**$ 75,000**	**$ 75,000**	**$ 270,000**	**$ 150,000**	**$ 150,000**	**$ 150,000**
115 - Animal Shelter							
421110	Animal Licenses - Dog	$ -	$ -	$ -	$ -	$ 22,035	$ 22,035
444310	Animal Services Charges	-	-	-	-	301,754	310,808
453110	Dog License Penalties	-	-	-	-	78	78

Other Funds Revenue (continued)
Five-Year Detail by Source

		FY 2024 Actual	FY 2025 Actual	FY 2026 Est. Actual	FY 2026 Adopted Budget	FY 2027 Adopted	FY 2028 Adopted
Other Funds Revenue Detail							
481110	Misc Rev - Donations Received	46,194	33,941	45,409	45,000	40,067	40,067
491011	Transfer From Fund 011	-	-	-	-	2,454,237	2,517,063
Total Animal Shelter		**$ 46,194**	**$ 33,941**	**$ 45,409**	**$ 45,000**	**$ 2,818,172**	**$ 2,890,052**
116 - Paramedic Assessment District							
412110	Special Assessment Tax	$ 3,734,721	$ 3,953,261	$ 3,972,605	$ 4,004,684	$ 4,149,151	$ 4,232,134
491164	Transfer From Fund 164	$ 757,924	$ 757,925	$ 757,925	$ 757,925	$ 757,925	$ 757,925
Total Paramedic Assessment District		**$ 4,492,645**	**$ 4,711,186**	**$ 4,730,530**	**$ 4,762,609**	**$ 4,907,076**	**$ 4,990,059**
118 - Tieback Mitigation R-O-W							
441310	Mitigation Fees	$ -	$ 37,800	$ 55,440	$ -	$ -	$ -
Total Tieback Mitigation R-O-W		**$ -**	**$ 37,800**	**$ 55,440**	**$ -**	**$ -**	**$ -**
119 - Domestic Violence Prevention							
444110	Vital Statistics Charges	$ 19,572	$ 20,696	$ 20,206	$ 32,717	$ 31,261	$ 27,542
Total Domestic Violence Prevention		**$ 19,572**	**$ 20,696**	**$ 20,206**	**$ 32,717**	**$ 31,261**	**$ 27,542**
120 - Affordable Housing Mitigation							
441310	Mitigation Fees	$ 166,464	$ -	$ 326,464	$ -	$ -	$ -
446230	Housing Mitigation Fee	10,549,843	831,331	1,509,371	862,978	5,117,590	5,117,590
471130	Interest - Other	-	-	1,630	-	-	-
498110	Principal Received On Loans	-	-	16,634	-	-	-
Total Affordable Housing Mitigation		**$ 10,716,307**	**$ 831,331**	**$ 1,854,099**	**$ 862,978**	**$ 5,117,590**	**$ 5,117,590**
121 - Affordable Child Care							
441310	Mitigation Fees	$ 83,852	$ -	$ 68,597	$ 11,851	$ 72,163	$ -
Total Affordable Child Care		**$ 83,852**	**$ -**	**$ 68,597**	**$ 11,851**	**$ 72,163**	**$ -**
122 - Inclusionary Housing Program							
446120	Condo Conversion Fee	-	-	1,307	-	-	-
446220	Incl Housing In Lieu	224,955	246,675	246,510	391,092	270,450	270,450
Total Inclusionary Housing Program		**$ 224,955**	**$ 246,675**	**$ 247,817**	**$ 391,092**	**$ 270,450**	**$ 270,450**
123 - Condo Conversion Program							
446120	Condo Conversion Fee	$ 133,059	$ 2,290	$ 108,120	$ 41,981	$ 80,213	$ 80,213
Total Condo Conversion Program		**$ 133,059**	**$ 2,290**	**$ 108,120**	**$ 41,981**	**$ 80,213**	**$ 80,213**
125 - Playground Camp							
432390	Others - State	$ (59,229)	$ -	$ -	$ -	$ -	$ -
445130	Clubhouse/Rec Center Fees	-	-	7,184	-	3,216	3,216
445140	Athletic Fees	-	-	98,187	-	188,176	193,822
445150	Camp Fees	2,629,124	2,780,570	3,090,704	2,801,230	3,090,821	3,090,821
445170	Camp Store Sales	27,861	56,502	61,677	45,000	45,900	46,818
445190	Other Recreation Fees	766,649	1,207,917	1,675,054	968,000	1,296,780	1,304,231
461130	Leases - Camp and Park	49,173	50,648	52,167	52,167	53,211	54,275
461230	Rentals - Oth Short Term	50,785	110,447	134,565	75,000	100,000	100,000
481110	Misc Rev - Donations Received	11,564	70,646	9,923	10,000	10,000	10,000
483110	Misc Rev - Over/Short	-	30	-	-	-	-

Other Funds Revenue (continued)
Five-Year Detail by Source

		FY 2024 Actual	FY 2025 Actual	FY 2026 Est. Actual	FY 2026 Adopted Budget	FY 2027 Adopted	FY 2028 Adopted
Other Funds Revenue Detail							
483120	Misc Rev - Insurance Claims	-	2,796	2,277,217	-	-	-
483990	Misc Rev - Other	5,000	-	-	-	-	-
Total Playground Camp		**$ 3,480,927**	**$ 4,279,556**	**$ 7,406,678**	**$ 3,951,397**	**$ 4,788,104**	**$ 4,803,183**
126 - State Propostion 172							
432310	Gen Sales and Use Tax - State	$ 1,326,924	$ 1,078,132	$ 1,039,857	$ 931,227	$ 931,227	$ 931,227
Total State Propostion 172		**$ 1,326,924**	**$ 1,078,132**	**$ 1,039,857**	**$ 931,227**	**$ 931,227**	**$ 931,227**
127 - State Transportation Tax							
432310	Gen Sales and Use Tax - State	$ 6,588,112	$ 6,952,085	$ 7,257,718	$ 6,887,738	$ 7,297,886	$ 7,297,886
441990	Miscellaneous Charges	2,996	-	-	-	-	-
443110	Street & Road Maintenance	16,000	33,119	34,750	-	-	-
451510	Damage To City Property	-	-	14,280	-	-	-
471110	Interest - Investment Pool	231,612	247,538	238,295	-	-	-
Total State Transportation Tax		**$ 6,838,720**	**$ 7,232,742**	**$ 7,545,043**	**$ 6,887,738**	**$ 7,297,886**	**$ 7,297,886**
128 - CDBG							
431110	Operating Grants - Fed	$ 5,826,854	$ 3,654,586	$ 2,898,452	$ 3,595,558	$ 3,234,758	$ 3,234,758
461110	Leases - General Building	20,304	-	-	-	-	-
471110	Interest - Investment Pool	7,573	-	-	-	-	-
471120	Interest - From Loans	3,398	-	15,028	-	-	-
483990	Misc Rev - Other	-	-	-	400,518	-	-
498110	Principal Received On Loans	91,766	75,021	1,400	441,667	-	-
Total CDBG		**$ 5,949,895**	**$ 3,729,607**	**$ 2,914,880**	**$ 4,437,743**	**$ 3,234,758**	**$ 3,234,758**
129 - Rental Housing Safety Prog							
441990	Miscellaneous Charges	$ 920	$ 135	$ 305	$ 1,000	$ 1,000	$ 1,000
446210	Rhsp Fees	598,395	708,271	507,463	663,500	600,000	600,000
446211	Rhsp Flat Fee Per Unit	1,514,734	1,622,586	1,484,903	1,650,000	1,200,000	1,200,000
446212	Rhsp Flat Fee Per Room	38,271	40,456	74,756	38,500	40,000	40,000
446213	Rhsp Inspect Fee - Responsive	176,366	117,832	98,400	110,000	110,000	110,000
446216	Rhsp Lien - Citations	272,688	-	-	-	-	-
446217	E3 Inspection Fees	-	(375)	77,175	43,000	80,000	80,000
451910	Rhsp Citation Fines	700	147,350	605,895	75,000	150,000	150,000
453990	Misc Penalties	184,682	151,590	95,183	157,000	110,000	110,000
483110	Misc Rev - Over/Short	-	-	5,852	-	-	-
Total Rental Housing Safety Prog		**$ 2,786,756**	**$ 2,787,845**	**$ 2,949,932**	**$ 2,738,000**	**$ 2,291,000**	**$ 2,291,000**
130 - Meas B - Local Streets and RDS							
443110	Street & Road Maintenance	-	10,365	13,771	-	-	-
471110	Interest - Investment Pool	123,826	98,149	30,198	-	-	-
493110	Gain/Loss On Sale Of Asset	6,070	-	-	-	-	-
Total Meas B - Local Streets and RDS		**$ 129,896**	**$ 108,514**	**$ 43,969**	**$ -**	**$ -**	**$ -**
131 - Meas B - Bike And Pedestrian							
471110	Interest - Investment Pool	24,353	10,645	808	-	-	-
Total Meas B - Bike And Pedestrian		**$ 24,353**	**$ 10,645**	**$ 808**	**$ -**	**$ -**	**$ -**

Other Funds Revenue (continued)
Five-Year Detail by Source

		FY 2024 Actual	FY 2025 Actual	FY 2026 Est. Actual	FY 2026 Adopted Budget	FY 2027 Adopted	FY 2028 Adopted
Other Funds Revenue Detail							
132 - Meas B - Paratransit							
471110	Interest - Investment Pool	(2)	818	272	-	-	-
Total Meas B - Paratransit		**$ (2)**	**$ 818**	**$ 272**	**$ -**	**$ -**	**$ -**
133 - Meas F - ALA CT VRF ST and RD							
433390	Other - County and Local	$ 510,851	$ 712,853	$ 315,679	$ 483,745	$ 481,353	$ 481,353
471110	Interest - Investment Pool	$ 35,828	$ 30,649	$ 24,264	$ -	$ -	$ -
Total Meas F - ALA CT VRF ST and RD		**$ 546,679**	**$ 743,502**	**$ 339,943**	**$ 483,745**	**$ 481,353**	**$ 481,353**
134 - Meas BB - Local Streets and RD							
433310	Gen Sales and Use Tax - Cntylc	7,659,862	7,696,371	7,809,928	7,804,724	7,993,166	7,993,166
471110	Interest - Investment Pool	283,242	324,640	393,517	-	-	-
Total Meas BB - Local Streets and RD		**$ 7,943,104**	**$ 8,021,011**	**$ 8,203,445**	**$ 7,804,724**	**$ 7,993,166**	**$ 7,993,166**
135 - Meas BB - Bike and Pedestrian							
433310	Gen Sales and Use Tax - Cntylc	$ 837,315	$ 837,174	$ 847,921	$ 849,875	$ 867,286	$ 867,286
471110	Interest - Investment Pool	14,459	21,100	28,072	-	-	-
Total Meas BB - Bike and Pedestrian		**$ 851,774**	**$ 858,274**	**$ 875,993**	**$ 849,875**	**$ 867,286**	**$ 867,286**
136 - Meas BB - Paratransit							
433310	Gen Sales and Use Tax - Cntylc	$ 836,858	$ 818,234	$ 841,651	$ 969,418	$ 943,791	$ 943,791
471110	Interest - Investment Pool	16,850	6,721	5,122	-	-	-
Total Meas BB - Paratransit		**$ 853,708**	**$ 824,955**	**$ 846,773**	**$ 969,418**	**$ 943,791**	**$ 943,791**
137 - One Time Funding							
443110	Street & Road Maintenance	-	16,800	-	-	-	-
453990	Misc Penalties	1,458	42,445	8,192	-	-	-
483130	Settlement - Agreement	467,977	767,084	363,686	-	254,319	159,902
Total One Time Funding		**$ 469,435**	**$ 826,329**	**$ 371,878**	**$ -**	**$ 254,319**	**$ 159,902**
138 - Park Tax							
412110	Special Assessment Tax	$ 17,587,968	$ 18,620,611	$ 22,083,305	$ 22,467,865	$ 23,463,242	$ 23,932,507
429990	Other Permits	217,854	274,978	301,602	250,000	255,000	260,100
443110	Street & Road Maintenance	-	5,703	6,221	-	-	-
445190	Other Recreation Fees	-	-	60	-	-	-
449990	Misc Charges	-	-	275	-	-	-
461230	Rentals - Oth Short Term	22,790	24,709	57,153	20,000	20,000	20,000
471110	Interest - Investment Pool	229,880	299,416	389,674	2,000	2,000	2,000
481110	Misc Rev - Donations Received	17,553	117,610	47,000	-	-	-
483120	Misc Rev - Insurance Claims	-	-	181,468	181,468	-	-
483990	Misc Rev - Other	20,030	4,576	96,817	-	-	-
Total Park Tax		**$ 18,096,075**	**$ 19,347,603**	**$ 23,163,575**	**$ 22,921,333**	**$ 23,740,242**	**$ 24,214,607**

Other Funds Revenue (continued)
Five-Year Detail by Source

		FY 2024 Actual	FY 2025 Actual	FY 2026 Est. Actual	FY 2026 Adopted Budget	FY 2027 Adopted	FY 2028 Adopted
Other Funds Revenue Detail							
139 - Street And Open Space Impr							
422110	Building Permit - Structures	$ 56,711	$ -	$ -	$ -	$ -	$ -
441310	Mitigation Fees	452,899	-	-	-	-	-
Total Street And Open Space Impr		**$ 509,610**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
140 - Meas GG - Fire Preparation Tax							
412110	Special Assessment Tax	$ 5,601,380	$ 5,936,490	$ 6,240,012	$ 6,326,071	$ 6,621,319	$ 6,753,745
437110	Mutual Aid Reimbursement	$ 51,105	$ -	$ -	$ -	$ -	$ -
437120	Shared Cost Reimbursements	-	-	-	46,000	46,000	46,000
Total Meas GG - Fire Preparation Tax		**$ 5,652,485**	**$ 5,936,490**	**$ 6,240,012**	**$ 6,372,071**	**$ 6,667,319**	**$ 6,799,745**
142 - Street Lighting							
412110	Special Assessment Tax	$ 2,140,302	$ 2,225,306	$ 2,300,003	$ 2,240,939	$ 2,240,939	$ 2,240,939
443110	Street & Road Maintenance	-	-	19,521	-	-	-
443120	Street Light Inspection	918	612	-	-	-	-
471110	Interest - Investment Pool	71,080	67,948	63,491	-	-	-
483120	Misc Rev - Insurance Claims	26,130	7,400	5,853	-	-	-
Total Street Lighting		**$ 2,238,430**	**$ 2,301,266**	**$ 2,388,868**	**$ 2,240,939**	**$ 2,240,939**	**$ 2,240,939**
143 - Business Economic Development							
471110	Interest - Investment Pool	9,710	12,240	4,191	-	-	-
471120	Interest - From Loans	19,264	8,839	446	-	-	-
498110	Principal Received On Loans	65,210	46,732	16,094	150,000	150,000	150,000
Total Business Economic Development		**$ 94,184**	**$ 67,811**	**$ 20,731**	**$ 150,000**	**$ 150,000**	**$ 150,000**
144 - Citywide RLF							
471130	Interest - Other	1,951	1,777	-	-	-	-
498110	Principal Received On Loans	4,771	8,134	-	-	-	-
Total Citywide RLF		**$ 6,722**	**$ 9,911**	**$ -**	**$ -**	**$ -**	**$ -**
146 - Employee Training							
491013	Transfer From Fund 013	$ 750,000	$ 750,000	$ 750,000	$ 750,000	$ 750,000	$ 750,000
Total Employee Training		**$ 750,000**	**$ 750,000**	**$ 750,000**	**$ 750,000**	**$ 750,000**	**$ 750,000**
147 - UC Settlement							
435120	Tax In-Lieu - Uc Lrdp Agmt	$ 4,349,690	$ 4,480,181	$ 4,489,871	$ 3,151,425	$ 3,151,425	$ 3,151,425
441310	Mitigation Fees	158,183	-	423,871	-	-	-
Total UC Settlement		**$ 4,507,873**	**$ 4,480,181**	**$ 4,913,742**	**$ 3,151,425**	**$ 3,151,425**	**$ 3,151,425**
148 - Cultural Trust							
422110	Building Permit - Structures	$ 230,949	$ 552,576	$ (245,321)	$ -	$ -	$ -
441310	Mitigation Fees	62,424	-	321,190	-	-	-
Total Cultural Trust		**$ 293,373**	**$ 552,576**	**$ 75,869**	**$ -**	**$ -**	**$ -**

Other Funds Revenue (continued)
Five-Year Detail by Source

		FY 2024 Actual	FY 2025 Actual	FY 2026 Est. Actual	FY 2026 Adopted Budget	FY 2027 Adopted	FY 2028 Adopted
Other Funds Revenue Detail							
149 - Private Party Sidewalks							
443130	Wrk For Prvt Parties - Street	$ 310,755	$ 312,355	$ 453,325	$ 100,000	$ 100,000	$ 100,000
Total Private Party Sidewalks		**$ 310,755**	**$ 312,355**	**$ 453,325**	**$ 100,000**	**$ 100,000**	**$ 100,000**
150 - Public Art							
491138	Transfer From Fund 138	3,202	66,345	68,119	68,119	72,516	72,516
491166	Transfer From Fund 166	-	-	-	-	271,279	271,279
491501	Transfer From Fund 501	52,400	244,896	208,715	141,357	140,270	140,270
491608	Transfer From Fund 608	4,594	(1,313)	3,806	3,806	-	-
Total Public Art		**$ 60,196**	**$ 309,928**	**$ 280,640**	**$ 213,282**	**$ 484,064**	**$ 484,064**
151 - Lillie B. Wall Memorial							
481110	Misc Rev - Donations Received	$ 735	$ 1,048	$ 957	$ -	$ -	$ -
Total Lillie B. Wall Memorial		**$ 735**	**$ 1,048**	**$ 957**	**$ -**	**$ -**	**$ -**
152 - Vital And Health Statistic							
444110	Vital Statistics Charges	$ 26,912	$ 28,457	$ 32,405	$ 30,292	$ 30,292	$ 30,292
Total Vital And Health Statistic		**$ 26,912**	**$ 28,457**	**$ 32,405**	**$ 30,292**	**$ 30,292**	**$ 30,292**
153 - East Bay Public Utilities Comm							
471110	Interest - Investment Pool	$ 117	$ 122	$ 126	$ -	$ -	$ -
Total East Bay Public Utilities Comm		**$ 117**	**$ 122**	**$ 126**	**$ -**	**$ -**	**$ -**
154 - PERS Savings							
471110	Interest - Investment Pool	$ 797,935	$ 291,549	$ 350,823	$ -	$ -	$ -
471130	Interest - Other	(976,907)	440,023	1,466,200	-	-	-
491011	Transfer From Fund 011	4,039,008	3,052,000	2,822,392	-	-	-
491013	Transfer From Fund 013	1,487,226	1,763,734	1,893,051	-	-	-
491501	Transfer From Fund 501	151,632	-	-	-	-	-
491558	Transfer From Fund 558	-	536,325	267,438	-	-	-
Total PERS Savings		**$ 5,498,894**	**$ 6,083,631**	**$ 6,799,904**	**$ -**	**$ -**	**$ -**
156 - Health State Aid Realignment							
432310	Gen Sales and Use Tax - State	$ 2,127,958	$ 2,222,683	$ 2,190,132	$ 1,750,000	$ 2,307,945	$ 2,349,488
491011	Transfer From Fund 011	1,953,018	1,953,018	1,953,018	1,953,018	1,953,018	1,953,018
493110	Gain/Loss On Sale Of Asset	-	-	-	2,127,958	-	-
Total Health State Aid Realignment		**$ 4,080,976**	**$ 4,175,701**	**$ 4,143,150**	**$ 5,830,976**	**$ 4,260,963**	**$ 4,302,506**
157 - Tobacco Control							
432310	Gen Sales and Use Tax - State	$ 300,000	$ 225,000	$ 375,000	$ 384,950	$ 400,000	$ 400,000
471110	Interest - Investment Pool	1,766	2,359	570	-	-	-
Total Tobacco Control		**$ 301,766**	**$ 227,359**	**$ 375,570**	**$ 384,950**	**$ 400,000**	**$ 400,000**
158 - Mental Health State Aid Realig							
432310	Gen Sales and Use Tax - State	$ 3,408,611	$ 2,881,975	$ 3,980,595	$ 3,224,274	$ 3,044,997	$ 3,090,672
Total Mental Health State Aid Realig		**$ 3,408,611**	**$ 2,881,975**	**$ 3,980,595**	**$ 3,224,274**	**$ 3,044,997**	**$ 3,090,672**

Other Funds Revenue (continued)
Five-Year Detail by Source

		FY 2024 Actual	FY 2025 Actual	FY 2026 Est. Actual	FY 2026 Adopted Budget	FY 2027 Adopted	FY 2028 Adopted
Other Funds Revenue Detail							
159 - City Optional Public Safety							
432110	Operating Grants - State	$ 374,207	$ 377,409	$ 392,658	$ 250,000	$ 250,000	$ 250,000
471110	Interest - Investment Pool	37,257	46,567	49,672	-	-	-
493110	Gain/Loss On Sale Of Asset	-	-	2,843	-	-	-
Total City Optional Public Safety		**$ 411,464**	**$ 423,976**	**$ 445,173**	**$ 250,000**	**$ 250,000**	**$ 250,000**
160 - Impounded And Unneutered							
444310	Animal Services Charges	$ -	$ 220	$ -	$ -	$ -	$ -
Total Impounded And Unneutered		**$ -**	**$ 220**	**$ -**	**$ -**	**$ -**	**$ -**
161 - ALA CT Abandoned Veh Abt Auth							
444410	Abandoned Vehicle Removal	$ 31,003	$ 31,764	$ 113,975	$ 102,329	$ 120,000	$ 120,000
Total ALA CT Abandoned Veh Abt Auth		**$ 31,003**	**$ 31,764**	**$ 113,975**	**$ 102,329**	**$ 120,000**	**$ 120,000**
163 - Traffic Congestion Relief							
412110	Special Assessment Tax	$ -	$ -	$ (24,988)	$ -	$ -	$ -
Total Traffic Congestion Relief		**$ -**	**$ -**	**$ (24,988)**	**$ -**	**$ -**	**$ -**
164 - Measure FF - Public Safety							
412110	Special Assessment Tax	$ 9,694,527	$ 10,253,789	$ 10,823,303	$ 10,969,060	$ 11,483,638	$ 11,713,311
442130	Fire Inspection Fees	$ 63,481	$ 20,878	$ 2,019	$ -	$ -	$ -
453210	Fire Inspection Penalties	2,416	1,176	482	-	-	-
Total Measure FF - Public Safety		**$ 9,760,424**	**$ 10,275,843**	**$ 10,825,804**	**$ 10,969,060**	**$ 11,483,638**	**$ 11,713,311**
165 - Fair Elections							
491011	Transfer From Fund 011	612,210	612,210	612,210	612,210	612,210	612,210
Total Fair Elections		**$ 612,210**	**$ 612,210**	**$ 612,210**	**$ 612,210**	**$ 612,210**	**$ 612,210**
166 - Measure FF - Street Repair							
412110	Special Assessment Tax	$ -	$ -	$ 23,206,059	$ 22,500,000	$ 16,651,651	$ 16,984,684
Total Measure FF - Street Repair		**$ -**	**$ -**	**$ 23,206,059**	**$ 22,500,000**	**$ 16,651,651**	**$ 16,984,684**
Grants Funds							
301 - Operating Grants - Federal							
431110	Operating Grants - Fed	$ 12,375	$ 41,724	$ 180,752	$ 156,794	$ -	$ -
Total Operating Grants - Federal		**$ 12,375**	**$ 41,724**	**$ 180,752**	**$ 156,794**	**$ -**	**$ -**
302 - Operating Grants - State							
432110	Operating Grants - State	$ 3,110,617	$ 1,218,998	$ 7,210,352	$ 3,877,375	$ 7,357,533	$ 7,357,533
432390	Others - State	-	-	1,250,000	-	-	-
471120	Interest - From Loans	-	174,310	1,755	-	-	-
498110	Principal Received On Loans	-	-	241,128	-	-	-
Total Operating Grants - State		**$ 3,110,617**	**$ 1,393,308**	**$ 8,703,235**	**$ 3,877,375**	**$ 7,357,533**	**$ 7,357,533**
305 - Capital Grants - Federal							
431210	Capital Grants - Fed	$ -	$ 6,107,885	$ -	$ -	$ 500,000	$ -
Total Capital Grants - Federal		**$ -**	**$ 6,107,885**	**$ -**	**$ -**	**$ 500,000**	**$ -**

Other Funds Revenue (continued)
Five-Year Detail by Source

		FY 2024 Actual	FY 2025 Actual	FY 2026 Est. Actual	FY 2026 Adopted Budget	FY 2027 Adopted	FY 2028 Adopted
Other Funds Revenue Detail							
306 - Capital Grants - State							
432210	Capital Grants - State	$ 729,329	$ 282,512	$ 1,150,878	$ 562,500	$ 1,447,000	$ 4,681,900
Total Capital Grants - State		**$ 729,329**	**$ 282,512**	**$ 1,150,878**	**$ 562,500**	**$ 1,447,000**	**$ 4,681,900**
307 - Capital Grants - Local							
433210	Capital Grants - County	699,798	114,172	997,230	75,000	758,250	1,026,250
Total Capital Grants - Local		**$ 699,798**	**$ 114,172**	**$ 997,230**	**$ 75,000**	**$ 758,250**	**$ 1,026,250**
309 - OTS DUI Enforsmt Educ Prg							
431110	Operating Grants - Fed	$ 206,147	$ 212,978	$ 110,237	$ 150,000	$ 253,900	$ 253,900
Total OTS DUI Enforsmt Educ Prg		**$ 206,147**	**$ 212,978**	**$ 110,237**	**$ 150,000**	**$ 253,900**	**$ 253,900**
310 - HUD							
431110	Operating Grants - Fed	$ 49,602	$ 656,939	$ 678,828	$ 2,478,137	$ 1,848,891	$ 1,848,891
471120	Interest - From Loans	25,042	128,787	136,467	-	-	-
498110	Principal Received On Loans	40,956	190,590	27,941	-	-	-
Total HUD		**$ 115,600**	**$ 976,316**	**$ 843,236**	**$ 2,478,137**	**$ 1,848,891**	**$ 1,848,891**
311 - ESGP							
431110	Operating Grants - Fed	$ 2,557,953	$ 378,086	$ 82,221	$ 237,965	$ 227,452	$ 227,452
Total ESGP		**$ 2,557,953**	**$ 378,086**	**$ 82,221**	**$ 237,965**	**$ 227,452**	**$ 227,452**
312 - Health (General)							
432110	Operating Grants - State	$ 1,934,011	$ 2,317,358	$ 2,135,798	$ 2,527,702	$ 2,345,210	$ 2,322,205
432390	Others - State	109,971	58,012	164,396	165,117	198,650	201,874
444220	Clinic Fees	-	-	-	-	57,254	57,848
493110	Gain/Loss On Sale Of Asset	6,633	-	-	-	-	-
Total Health (General)		**$ 2,050,615**	**$ 2,375,370**	**$ 2,300,194**	**$ 2,692,819**	**$ 2,601,114**	**$ 2,581,927**
313 - Target Case Mgmt/Linkages							
432390	Others - State	$ 317,202	$ 615,579	$ 703,233	$ 682,923	$ 474,016	$ 497,717
Total Target Case Mgmt/Linkages		**$ 317,202**	**$ 615,579**	**$ 703,233**	**$ 682,923**	**$ 474,016**	**$ 497,717**
315 - Mental Health Service Act							
432390	Others - State	$ 11,522,938	$ 11,876,290	$ 9,028,016	$ 12,240,360	$ 10,720,810	$ 10,504,845
437120	Shared Cost Reimbursements	1,765,997	-	-	-	-	-
471110	Interest - Investment Pool	616,069	755,948	768,838	-	-	-
493110	Gain/Loss On Sale Of Asset	4,639	4,841	-	-	-	-
Total Mental Health Service Act		**$ 13,909,643**	**$ 12,637,079**	**$ 9,796,854**	**$ 12,240,360**	**$ 10,720,810**	**$ 10,504,845**
316 - Health (Short/Doyle)							
432390	Others - State	$ 2,209,462	$ 3,310,704	$ 5,891,760	$ 6,398,336	$ 3,685,546	$ 3,722,645
433390	Other - County and Local	2,210	-	-	18,314	18,314	18,314
444210	Health Inspection Fees	270	-	-	6,050	6,050	6,050
Total Health (Short/Doyle)		**$ 2,211,942**	**$ 3,310,704**	**$ 5,891,760**	**$ 6,422,700**	**$ 3,709,910**	**$ 3,747,009**

Other Funds Revenue (continued)
Five-Year Detail by Source

		FY 2024 Actual	FY 2025 Actual	FY 2026 Est. Actual	FY 2026 Adopted Budget	FY 2027 Adopted	FY 2028 Adopted
Other Funds Revenue Detail							
317 - Epsdt Expansion Proposal							
433390	Other - County and Local	$ 169,897	$ 271,538	$ 551,916	$ 676,102	$ 353,577	$ 357,113
Total Epsdt Expansion Proposal		**$ 169,897**	**$ 271,538**	**$ 551,916**	**$ 676,102**	**$ 353,577**	**$ 357,113**
318 - Alcoholic Bev Ctr Ots/Uc							
432110	Operating Grants - State	$ 1,029	$ -	$ 37,870	$ 50,000	$ 97,330	$ 97,330
Total Alcoholic Bev Ctr Ots/Uc		**$ 1,029**	**$ -**	**$ 37,870**	**$ 50,000**	**$ 97,330**	**$ 97,330**
319 - Youth Lunch							
431810	Fees For Services - Fed	$ 57,340	$ 53,784	$ 43,949	$ 53,444	$ 44,828	$ 45,725
Total Youth Lunch		**$ 57,340**	**$ 53,784**	**$ 43,949**	**$ 53,444**	**$ 44,828**	**$ 45,725**
320 - Sr. Nutrition (Title Iii)							
433110	Operating Grants - County	$ 67,147	$ 345,083	$ 258,606	$ 265,132	$ 265,132	$ 265,132
Total Sr. Nutrition (Title Iii)		**$ 67,147**	**$ 345,083**	**$ 258,606**	**$ 265,132**	**$ 265,132**	**$ 265,132**
321 - C.F.P. Title X							
431110	Operating Grants - Fed	$ 119,438	$ 125,000	$ 120,000	$ -	$ 179,713	$ 172,976
Total C.F.P. Title X		**$ 119,438**	**$ 125,000**	**$ 120,000**	**$ -**	**$ 179,713**	**$ 172,976**
324 - Berk Unif Sch Dist Grant							
433390	Other - County and Local	$ 7,911	$ -	$ -	$ -	$ -	$ -
433810	Fees For Services - Cnty/Lcl	102,825	132,296	193,558	266,754	269,807	272,333
Total Berk Unif Sch Dist Grant		**$ 110,736**	**$ 132,296**	**$ 193,558**	**$ 266,754**	**$ 269,807**	**$ 272,333**
325 - Vector Control							
433110	Operating Grants - County	$ -	$ -	$ -	$ 380,350	$ 457,545	$ 469,056
Total Vector Control		**$ -**	**$ -**	**$ -**	**$ 380,350**	**$ 457,545**	**$ 469,056**
326 - Alameda County Grants							
431110	Operating Grants - Fed	$ 101,899	$ 213,131	$ 214,051	$ 224,614	$ -	$ -
432110	Operating Grants - State	-	300,011	200,011	551,536	288,620	278,569
433110	Operating Grants - County	218,919	329,343	277,759	349,590	333,115	362,231
Total Alameda County Grants		**$ 320,818**	**$ 842,485**	**$ 691,821**	**$ 1,125,740**	**$ 621,735**	**$ 640,800**
327 - Sr Supportive Social Serv							
433110	Operating Grants - County	$ 51,167	$ 267,749	$ 140,935	$ 119,572	$ -	$ -
Total Sr Supportive Social Serv		**$ 51,167**	**$ 267,749**	**$ 140,935**	**$ 119,572**	**$ -**	**$ -**
328 - Family Care Support Prog							
431110	Operating Grants - Fed	$ 27,707	$ 61,403	$ 42,490	$ 35,000	$ 45,000	$ 45,000
433110	Operating Grants - County	46,521	138,073	86,869	78,141	78,141	78,141
Total Family Care Support Prog		**$ 74,228**	**$ 199,476**	**$ 129,359**	**$ 113,141**	**$ 123,141**	**$ 123,141**
329 - CA Integrated Waste Mgmt							
432110	Operating Grants - State	$ 17,062	$ -	$ 17,603	$ 3,933	$ 18,000	$ 18,000
471110	Interest - Investment Pool	879	18,601	1,168	-	-	-
Total CA Integrated Waste Mgmt		**$ 17,941**	**$ 18,601**	**$ 18,771**	**$ 3,933**	**$ 18,000**	**$ 18,000**

Other Funds Revenue (continued)
Five-Year Detail by Source

		FY 2024 Actual	FY 2025 Actual	FY 2026 Est. Actual	FY 2026 Adopted Budget	FY 2027 Adopted	FY 2028 Adopted
Other Funds Revenue Detail							
331 - Housing Mitigation							
441310	Mitigation Fees	$ 183,479	$ -	$ 16,518	$ -	$ -	$ -
471120	Interest - From Loans	1,852	606	9,982	-	-	-
Total Housing Mitigation		**$ 185,331**	**$ 606**	**$ 26,500**	**$ -**	**$ -**	**$ -**
333 - Calhome Program							
432110	Operating Grants - State	$ -	$ -	$ -	$ 200,000	$ 235,542	$ 235,542
498110	Principal Received On Loans	$ -	$ 102,314	$ -	$ -	$ -	$ -
Total Calhome Program		**$ -**	**$ 102,314**	**$ -**	**$ 200,000**	**$ 235,542**	**$ 235,542**
334 - Community Action Program							
431110	Operating Grants - Fed	$ 324,705	$ 439,367	$ 308,702	$ 299,495	$ 328,299	$ 328,299
Total Community Action Program		**$ 324,705**	**$ 439,367**	**$ 308,702**	**$ 299,495**	**$ 328,299**	**$ 328,299**
336 - One-Time Grant:No Cap Exp							
431110	Operating Grants - Fed	$ 1,597,636	$ 898,284	$ 331,972	$ -	$ 116,434	$ 116,434
432110	Operating Grants - State	6,292,872	7,762,507	2,619,704	716,250	2,003,835	91,000
433120	Operating Grants - Other Local	24,723	-	-	-	-	-
433220	Capital Grants - Other Local	172,865	-	-	-	-	-
434110	Operating Grants - Other	334,095	260,907	437,925	-	-	-
Total One-Time Grant:No Cap Exp		**$ 8,422,191**	**$ 8,921,698**	**$ 3,389,601**	**$ 716,250**	**$ 2,120,269**	**$ 207,434**
339 - MTC							
431210	Capital Grants - Fed	$ 291,788	$ -	$ 890,166	$ -	$ -	$ -
432210	Capital Grants - State	-	-	-	564,620	1,122,000	150,000
Total MTC		**$ 291,788**	**$ -**	**$ 890,166**	**$ 564,620**	**$ 1,122,000**	**$ 150,000**
340 - FEMA							
431110	Operating Grants - Fed	$ 371,709	$ 1,077,806	$ 695,972	$ -	$ -	$ -
431210	Capital Grants - Fed	611,867	856,071	911,494	1,000,000	1,000,000	1,000,000
Total FEMA		**$ 983,576**	**$ 1,933,877**	**$ 1,607,466**	**$ 1,000,000**	**$ 1,000,000**	**$ 1,000,000**
341 - Alameda County Waste Mgmt							
433390	Other - County and Local	$ 450,983	$ 338,799	$ 354,649	$ 360,000	$ 360,000	$ 720,000
Total Alameda County Waste Mgmt		**$ 450,983**	**$ 338,799**	**$ 354,649**	**$ 360,000**	**$ 360,000**	**$ 720,000**
343 - State Dept Conserv/Recycling							
432110	Operating Grants - State	$ 94,270	$ (62,716)	$ 31,939	$ 32,000	$ 32,000	$ 32,000
Total State Dept Conserv/Recycling		**$ 94,270**	**$ (62,716)**	**$ 31,939**	**$ 32,000**	**$ 32,000**	**$ 32,000**
344 - Caltrans Grant							
432210	Capital Grants - State	$ -	$ 387,773	$ 82,227	$ -	$ -	$ -
Total Caltrans Grant		**$ -**	**$ 387,773**	**$ 82,227**	**$ -**	**$ -**	**$ -**
347 - Shelter+Care HUD							
431110	Operating Grants - Fed	$ 3,929,677	$ 10,186,000	$ 2,459,829	$ 7,183,554	$ 7,305,893	$ 7,305,893
Total Shelter+Care HUD		**$ 3,929,677**	**$ 10,186,000**	**$ 2,459,829**	**$ 7,183,554**	**$ 7,305,893**	**$ 7,305,893**

Other Funds Revenue (continued)
Five-Year Detail by Source

		FY 2024 Actual	FY 2025 Actual	FY 2026 Est. Actual	FY 2026 Adopted Budget	FY 2027 Adopted	FY 2028 Adopted
Other Funds Revenue Detail							
348 - Shelter+Care County							
431110	Operating Grants - Fed	$ 878,846	$ 846,268	$ 3,966,180	$ 1,022,704	$ 1,022,704	$ 1,022,704
Total Shelter+Care County		**$ 878,846**	**$ 846,268**	**$ 3,966,180**	**$ 1,022,704**	**$ 1,022,704**	**$ 1,022,704**
349 - JAG Grant							
431110	Operating Grants - Fed	$ 124,682	$ 6,799	$ 28,577	$ 50,000	$ 50,000	$ 50,000
471110	Interest - Investment Pool	(1,063)	(1,661)	(3,398)	-	-	-
Total JAG Grant		**$ 123,619**	**$ 5,138**	**$ 25,179**	**$ 50,000**	**$ 50,000**	**$ 50,000**
350 - Bio-Terrorism Grant							
431110	Operating Grants - Fed	$ 233,060	$ 173,809	$ 137,198	$ 38,000	$ 37,707	$ 38,141
432110	Operating Grants - State	217,339	326,018	214,488	301,517	326,155	331,145
Total Bio-Terrorism Grant		**$ 450,399**	**$ 499,827**	**$ 351,686**	**$ 339,517**	**$ 363,862**	**$ 369,286**
353 - Local Housing Trust Fund							
471120	Interest - From Loans	$ 5,320	$ 4,657	$ 16,479	$ -	$ -	$ -
483990	Misc Rev - Other	-	-	162,633	-	65,000	65,000
Total Local Housing Trust Fund		**$ 5,320**	**$ 4,657**	**$ 179,112**	**$ -**	**$ 65,000**	**$ 65,000**
354 - ARPA - Local FIscal Recovery							
431310	Entitle/Subven/Shrdrev - Fed	$ 5,589,178	$ 2,900,422	$ 1,159,042	$ -	$ -	$ -
Total ARPA - Local FIscal Recovery		**$ 5,589,178**	**$ 2,900,422**	**$ 1,159,042**	**$ -**	**$ -**	**$ -**
Capital Projects Funds							
501 - Capital Improvements							
443130	Wrk For Prvt Parties - Street	-	142,500	-	-	-	-
471120	Interest - From Loans	18,328	18,515	13,005	-	-	-
483990	Misc Rev - Other	-	-	-	92,954	92,954	92,954
491011	Transfer From Fund 011	18,370,905	14,099,209	16,553,180	13,730,788	13,438,105	13,692,721
Total Capital Improvements		**$ 18,389,233**	**$ 14,260,224**	**$ 16,566,185**	**$ 13,823,742**	**$ 13,531,059**	**$ 13,785,675**
502 - Phone System Replacement							
491011	Transfer From Fund 011	$ 449,408	$ -	$ -	$ -	$ -	$ -
Total Phone System Replacement		**$ 449,408**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
503 - Fund$ Replacement							
491011	Transfer From Fund 011	$ 298,017	$ -	$ -	$ -	$ -	$ -
491501	Transfer From Fund 501	-	946,400	-	-	-	-
491680	Transfer From Fund 680	$ -	$ 2,900,000	$ -	$ -	$ -	$ -
Total Fund$ Replacement		**$ 298,017**	**$ 3,846,400**	**$ -**	**$ -**	**$ -**	**$ -**
504 - Peg Access Facilities							
425410	Franchise Fees - Peg Fee	$ 121,741	$ 126,907	$ 97,586	$ -	$ -	$ -
Total Peg Access Facilities		**$ 121,741**	**$ 126,907**	**$ 97,586**	**$ -**	**$ -**	**$ -**
506 - Meas M - ST and WTRSHD Imprv							
471110	Interest - Investment Pool	$ 26,660	$ 24,114	$ 9,948	$ -	$ -	$ -
Total Meas M - ST and WTRSHD Imprv		**$ 26,660**	**$ 24,114**	**$ 9,948**	**$ -**	**$ -**	**$ -**

Other Funds Revenue (continued)
Five-Year Detail by Source

		FY 2024 Actual	FY 2025 Actual	FY 2026 Est. Actual	FY 2026 Adopted Budget	FY 2027 Adopted	FY 2028 Adopted
Other Funds Revenue Detail							
507 - Meas G - Public Safety Bldg							
471110	Interest - Investment Pool	$ 189	$ 197	$ 204	$ -	$ -	$ -
Total Meas G - Public Safety Bldg		**$ 189**	**$ 197**	**$ 204**	**$ -**	**$ -**	**$ -**
508 - Street Improvement							
471110	Interest - Investment Pool	$ 2,688	$ 2,811	$ 2,906	$ -	$ -	$ -
Total Street Improvement		**$ 2,688**	**$ 2,811**	**$ 2,906**	**$ -**	**$ -**	**$ -**
509 - Park Acquisition Development							
453990	Misc Penalties	$ -	$ -	$ -	$ 192	$ 192	$ 192
461230	Rentals - Oth Short Term	1,201	1,201	1,201	-	-	-
471110	Interest - Investment Pool	1,134	1,216	1,284	-	-	-
Total Park Acquisition Development		**$ 2,335**	**$ 2,417**	**$ 2,485**	**$ 192**	**$ 192**	**$ 192**
510 - Income Housing Fund Wbip							
471110	Interest - Investment Pool	$ 5,052	$ -	$ 16,491	$ -	$ -	$ -
493110	Gain/Loss On Sale Of Asset	-	-	744,210	-	-	-
Total Income Housing Fund Wbip		**$ 5,052**	**$ -**	**$ 760,701**	**$ -**	**$ -**	**$ -**
511 - Meas T1 - Infrstr And Fac							
471110	Interest - Investment Pool	$ 771,926	$ 574,517	$ 239,894	$ 500,000	$ 500,000	$ 500,000
492110	Bonds Issued	-	-	-	20,000,000	20,000,000	20,000,000
Total Meas T1 - Infrstr And Fac		**$ 771,926**	**$ 574,517**	**$ 239,894**	**$ 20,500,000**	**$ 20,500,000**	**$ 20,500,000**
512 - Meas O - Affordable Housing							
471110	Interest - Investment Pool	$ 1,110,434	$ 1,166,072	$ 1,619,861	$ -	$ -	$ -
471120	Interest - From Loans	-	751,878	1,000	-	-	-
492110	Bonds Issued	-	-	35,000,000	-	-	-
492120	Premium On Bonds Issued	-	-	429,650	-	-	-
498110	Principal Received On Loans	-	-	520,141	-	-	-
Total Meas O - Affordable Housing		**$ 1,110,434**	**$ 1,917,950**	**$ 37,570,652**	**$ -**	**$ -**	**$ -**
514 - Fire Admin Training Building							
491164	Transfer From Fund 164	$ -	$ 7,500,000	$ 500,000	$ -	$ -	$ -
492110	Bonds Issued	-	10,220,000	-	-	-	-
492120	Premium On Bonds Issued	-	28,923	-	-	-	-
Total Fire Admin Training Building		**$ -**	**$ 17,748,923**	**$ 500,000**	**$ -**	**$ -**	**$ -**
Debt Service Funds							
552 - Meas FF - Library							
411310	Property Tax For Debt Services	$ 1,677,260	$ 1,425,274	$ 1,184,208	$ -	$ -	$ -
492110	Bonds Issued	-	-	-	1,604,969	1,604,969	1,604,969
Total Meas FF - Library		**$ 1,677,260**	**$ 1,425,274**	**$ 1,184,208**	**$ 1,604,969**	**$ 1,604,969**	**$ 1,604,969**

Other Funds Detail by Source (continued)
Five-Year Summary

		FY 2024 Actual	FY 2025 Actual	FY 2026 Est. Actual	FY 2026 Adopted Budget	FY 2027 Adopted	FY 2028 Adopted
Other Funds Revenue Detail							
553 - 2015 GORBS for 2007 GORBS							
411310	Property Tax For Debt Services	$ 2,515,890	$ 2,226,416	$ 1,826,033	$ 3,309,864	$ 3,309,864	$ 3,309,864
Total 2015 GORBS for 2007 GORBS		**$ 2,515,890**	**$ 2,226,416**	**$ 1,826,033**	**$ 3,309,864**	**$ 3,309,864**	**$ 3,309,864**
554 - Berkeley Repertory Theatre							
491501	Transfer From Fund 501	$ 499,804	$ 499,802	$ 499,802	$ 499,802	$ 499,802	$ 499,802
492110	Bonds Issued	46	335	-	-	-	-
Total Berkeley Repertory Theatre		**$ 499,850**	**$ 500,137**	**$ 499,802**	**$ 499,802**	**$ 499,802**	**$ 499,802**
555 - 2015 GORBS for 2002 GORBS							
411310	Property Tax For Debt Services	$ 462,692	$ 415,560	$ 323,864	$ 1,463,321	$ 1,463,321	$ 1,463,321
Total 2015 GORBS for 2002 GORBS		**$ 462,692**	**$ 415,560**	**$ 323,864**	**$ 1,463,321**	**$ 1,463,321**	**$ 1,463,321**
556 - 2015 GORBS for 2007 GORBS SERA							
411310	Property Tax For Debt Services	$ 173,510	$ 148,459	$ 148,921	$ 256,987	$ 256,987	$ 256,987
Total 2015 GORBS for 2007 GORBS SERA		**$ 173,510**	**$ 148,459**	**$ 148,921**	**$ 256,987**	**$ 256,987**	**$ 256,987**
557 - 2015 GORBS for 2008 Anml Shltr							
411310	Property Tax For Debt Services	$ 578,366	$ 504,699	$ 447,521	$ -	$ -	$ -
Total 2015 GORBS for 2008 Anml Shltr		**$ 578,366**	**$ 504,699**	**$ 447,521**	**$ -**	**$ -**	**$ -**
558 - 2010 COP Animal Shelter							
491501	Transfer From Fund 501	$ 402,612	$ 402,613	$ 402,613	$ 402,613	$ 402,613	$ 402,613
Total 2010 COP Animal Shelter		**$ 402,612**	**$ 402,613**	**$ 402,613**	**$ 402,613**	**$ 402,613**	**$ 402,613**
559 - Meas M - St And Wtrshd Imprv							
411310	Property Tax For Debt Services	$ 2,168,871	$ 1,899,995	$ 1,592,537	$ -	$ -	$ -
Total Meas M - St And Wtrshd Imprv		**$ 2,168,871**	**$ 1,899,995**	**$ 1,592,537**	**$ -**	**$ -**	**$ -**
560 - Meas T1 - Infrstr And Fac							
411310	Property Tax For Debt Services	$ 4,626,924	$ 4,037,589	$ 3,437,242	$ -	$ -	$ -
471110	Interest - Investment Pool	-	219,953	244,877	-	-	-
Total Meas T1 - Infrstr And Fac		**$ 4,626,924**	**$ 4,257,542**	**$ 3,682,119**	**$ -**	**$ -**	**$ -**
561 - Measure O - Housing Bonds							
411310	Property Tax For Debt Services	$ 5,783,655	$ 7,407,123	$ 6,167,749	$ -	$ -	$ -
492120	Premium On Bonds Issued	-	-	281,456	-	-	-
Total Measure O - Housing Bonds		**$ 5,783,655**	**$ 7,407,123**	**$ 6,449,205**	**$ -**	**$ -**	**$ -**
Enterprise Funds							
601 - Zero Waste							
425510	Franchise Fees - Refuse	$ 245,946	$ 657,348	$ 341,142	$ 425,000	$ 475,000	$ 475,000
441990	Miscellaneous Charges	1	6	7	10,677	10,677	10,677
443210	Refuse - Commercial	17,360,673	18,012,863	21,637,343	22,162,529	19,347,308	20,119,367
443220	Refuse - Residential	19,783,460	21,385,579	23,986,066	24,986,995	25,974,098	27,799,117
443230	Refuse - Exempt Agencies	338,282	376,062	499,585	548,518	591,356	615,010

Other Funds Detail by Source (continued)
Five-Year Summary

		FY 2024 Actual	FY 2025 Actual	FY 2026 Est. Actual	FY 2026 Adopted Budget	FY 2027 Adopted	FY 2028 Adopted
Other Funds Revenue Detail							
443240	Refuse - Internal - Cob	1,075,865	1,298,967	1,242,965	1,523,263	1,584,194	1,647,562
443250	Refuse - Recycling Fee	1,598,514	2,047,081	2,494,612	150,226	2,190,153	2,226,432
443310	Transfer Station - Direct	7,234,317	7,083,590	7,308,449	7,832,719	8,067,700	8,309,732
443320	Transfer Station - Billed	1,711,685	1,958,860	2,273,807	2,774,219	2,857,446	2,943,169
453310	Refuse Penalties	515,505	590,752	795,895	349,348	546,010	561,643
471110	Interest - Investment Pool	687,441	571,063	580,290	526,061	526,061	526,061
483110	Misc Rev - Over/Short	987	2,147	949	-	-	-
493110	Gain/Loss On Sale Of Asset	-	-	71,422	-	-	-
Total Zero Waste		**$ 50,552,676**	**$ 53,984,318**	**$ 61,232,532**	**$ 61,289,555**	**$ 62,170,003**	**$ 65,233,770**
606 - Mar - Coastal Conservancy							
432210	Capital Grants - State	$ -	$ 1,962,083	$ 13,422,816	$ -	$ -	$ -
Total Mar - Coastal Conservancy		**$ -**	**$ 1,962,083**	**$ 13,422,816**	**$ -**	**$ -**	**$ -**
607 - Mar - Dept Of Boating & Wtrwy							
432210	Capital Grants - State	$ 41,950	$ 120,000	$ -	$ -	$ -	$ -
Total Mar - Dept Of Boating & Wtrwy		**$ 41,950**	**$ 120,000**	**$ -**	**$ -**	**$ -**	**$ -**
608 - Marina Operations/Maint							
429990	Other Permits	$ -	$ -	$ (700)	$ -	$ -	$ -
443240	Refuse - Internal - Cob	$ 3,825	$ 3,925	$ 3,825	$ 4,174	$ 4,174	$ 4,174
445120	Playground Fees	49,377	41,256	37,323	45,000	75,000	100,000
445130	Clubhouse/Rec Center Fees	-	-	(45)	-	20,000	20,000
445190	Other Recreation Fees	21,121	10,414	171,344	15,000	234,073	234,073
445210	Live-Aboard Fees	262,011	281,166	286,827	274,704	308,775	308,775
445220	Launch Ramp Fees	86,778	77,197	75,407	57,000	68,425	70,136
445230	Dry Storage Charges	151,940	146,983	149,681	160,000	145,000	145,000
445240	Charter Boat Fees	113,654	99,059	96,503	105,000	107,625	110,316
445290	Misc Fees - Marina	109,395	120,840	144,726	124,000	129,754	130,647
453510	Marina Penalties	72,011	56,389	60,524	55,000	55,000	55,000
461120	Leases - Waterfront Concess	2,008,195	2,015,671	2,163,584	2,332,981	1,467,260	1,309,745
462110	Parking - Off-Street	-	-	-	-	150,000	185,000
463110	Rentals - Marina Berths	3,701,886	3,854,486	3,931,567	4,257,504	4,166,475	4,333,134
471110	Interest - Investment Pool	87,219	57,326	79,678	2,000	31,000	22,000
481110	Misc Rev - Donations Received	17,000	7,183	13,600	6,800	6,800	6,800
483110	Misc Rev - Over/Short	(20)	-	-	-	-	-
491011	Transfer From Fund 011	-	-	1,409,886	1,173,626	-	-
Total Marina Operations/Maint		**$ 6,684,392**	**$ 6,771,895**	**$ 8,623,730**	**$ 8,612,789**	**$ 6,969,361**	**$ 7,034,800**
611 - Sanitary Sewer Operation							
441990	Miscellaneous Charges	$ -	$ -	$ 362	$ -	$ -	$ -
443110	Street & Road Maintenance	-	5,581	6,316	-	-	-
443410	Sewer Charges	22,959,077	25,016,898	24,401,429	24,724,000	24,724,000	24,724,000
443411	Sewer Charges - Contra	-	-	(8,807)	-	-	-
446140	Plan Check Fees	-	-	-	5,000	5,000	5,000
471110	Interest - Investment Pool	1,268,166	1,451,967	1,564,704	257,977	257,977	257,977

Other Funds Detail by Source (continued)
Five-Year Summary

		FY 2024 Actual	FY 2025 Actual	FY 2026 Est. Actual	FY 2026 Adopted Budget	FY 2027 Adopted	FY 2028 Adopted
Other Funds Revenue Detail							
493110	Gain/Loss On Sale Of Asset	-	-	6,105	-	-	-
Total Sanitary Sewer Operation		**$ 24,227,243**	**$ 26,474,446**	**$ 25,970,109**	**$ 24,986,977**	**$ 24,986,977**	**$ 24,986,977**
612 - Private Sewer Lateral							
443410	Sewer Charges	$ -	$ 1,153,099	$ -	$ 150,000	$ 150,000	$ 150,000
491611	Transfer From Fund 611	90,500	90,501	90,501	90,501	90,501	90,501
Total Private Sewer Lateral		**$ 90,500**	**$ 1,243,600**	**$ 90,501**	**$ 240,501**	**$ 240,501**	**$ 240,501**
616 - Clean Storm Water							
443420	Clean Storm Water	4,449,979	4,733,211	4,760,979	4,551,890	4,551,890	4,551,890
471110	Interest - Investment Pool	310,420	346,954	344,600	-	-	-
Total Clean Storm Water		**$ 4,760,399**	**$ 5,080,165**	**$ 5,105,579**	**$ 4,551,890**	**$ 4,551,890**	**$ 4,551,890**
621 - Permit Service Center							
422110	Building Permit - Structures	$ 4,455,266	$ 6,807,464	$ 6,803,055	$ 4,331,446	$ 6,000,000	$ 6,000,000
422210	Building Permit - Electrical	424,561	701,543	944,122	654,775	950,000	950,000
422310	Building Permit - Plumbing	371,709	599,218	654,524	556,256	325,000	325,000
422410	Building Permit - Mechanical	216,014	387,819	392,922	361,360	380,000	380,000
423210	Zoning Cert - Misc	907,717	1,273,931	1,341,503	1,163,652	1,350,000	1,350,000
423310	Beso Fees	87,614	93,706	75,922	84,490	77,000	77,000
424110	Excavation Permit	455,427	564,288	601,220	534,033	600,000	600,000
424210	Street Use Permit	472,133	305,164	558,548	306,456	530,000	530,000
424310	Land Use Variance	650,590	806,880	561,250	802,425	450,000	450,000
424410	No Parking Signs	65,901	54,529	65,825	55,816	65,000	65,000
441110	Wrk For Prvt Parties - Gn Govt	5,280	2,030	2,354	25,350	25,350	25,350
441210	Appeals - Appeals Board	1,500	1,000	-	1,545	1,500	1,500
441990	Miscellaneous Charges	(4,588)	(76,302)	8,598	94,415	14,000	14,000
442120	Protective Inspection Fees	114,380	70,517	128,433	2,500	150,000	150,000
442130	Fire Inspection Fees	569,877	469,413	448,450	500,659	500,000	500,000
442150	Code Enforcement	1,083,786	1,701,879	1,785,718	1,523,154	1,500,000	1,500,000
446110	Planning Mitigation Fees	39,178	43,172	113,404	38,059	105,000	105,000
446120	Condo Conversion Fee	18,400	3,692	11,050	274	-	-
446130	Engineering Fees	474,916	539,595	516,651	495,666	450,000	450,000
446140	Plan Check Fees	7,867,696	6,408,805	5,798,477	5,506,692	6,615,369	6,615,369
446150	Admin/Penalty Review Fees	-	-	14,912	-	10,000	10,000
446160	Technology Fee	296,796	440,522	444,800	404,972	450,000	450,000
481110	Misc Rev - Donations Received	20,753	1,994	1,254	2,409	1,350	1,350
483110	Misc Rev - Over/Short	4	(1)	-	-	-	-
483990	Misc Rev - Other	684,559	224,918	565,479	307,222	325,000	325,000
Total Permit Service Center		**$ 19,279,469**	**$ 21,425,776**	**$ 21,838,471**	**$ 17,753,626**	**$ 20,874,569**	**$ 20,874,569**
622 - Unified Program (CUPA)							
432110	Operating Grants - State	$ 4,830	$ 6,603	$ 5,804	$ 5,000	$ 6,000	$ 6,000
442120	Protective Inspection Fees	866,003	1,003,903	932,068	946,950	950,000	950,000
453710	Hazmat Violation Penalties	78,626	39,542	36,681	35,000	45,000	45,000
Total Unified Program (CUPA)		**$ 949,459**	**$ 1,050,048**	**$ 974,553**	**$ 986,950**	**$ 1,001,000**	**$ 1,001,000**

Other Funds Detail by Source (continued)
Five-Year Summary

		FY 2024 Actual	FY 2025 Actual	FY 2026 Est. Actual	FY 2026 Adopted Budget	FY 2027 Adopted	FY 2028 Adopted
Other Funds Revenue Detail							
627 - Off Street Parking Fund							
453990	Misc Penalties	$ -	$ -	$ -	$ 100	$ 100	$ 100
461110	Leases - General Building	415,078	308,250	402,826	336,388	336,388	336,388
462110	Parking - Off-Street	4,830,154	4,536,616	5,076,922	4,444,379	4,444,379	4,444,379
483990	Misc Rev - Other	102,257	84,734	105,398	92,278	92,278	92,278
491631	Transfer From Fund 631	-	1,000,000	-	-	-	-
		-	-	-	-	-	-
Total Off Street Parking Fund		**$ 5,347,489**	**$ 5,929,600**	**$ 5,585,146**	**$ 4,873,145**	**$ 4,873,145**	**$ 4,873,145**
631 - Parking Meter Fund							
415110	Bl Tax - General	$ 39,894	$ 90,100	$ 82,873	$ -	$ -	$ -
426210	Ptp Car Share Permit	246,017	38,517	-	150,000	150,000	150,000
441990	Miscellaneous Charges	-	49,464	-	-	-	-
462120	Parking - Metered	8,688,026	8,597,502	9,246,001	8,416,226	8,416,226	8,416,226
483110	Misc Rev - Over/Short	441	2,900	365	17	17	17
483990	Misc Rev - Other	11,167	17,704	41,625	-	-	-
Total Parking Meter Fund		**$ 8,985,545**	**$ 8,796,187**	**$ 9,370,864**	**$ 8,566,243**	**$ 8,566,243**	**$ 8,566,243**
636 - Bldg Purchases & Mgmt							
448130	Int Svc - Building Maintenance	$ 2,413,881	$ 2,415,608	$ 2,406,907	$ 2,439,264	$ 2,439,264	$ 2,439,264
461110	Leases - General Building	134,516	137,207	139,951	529,903	529,903	529,903
471110	Interest - Investment Pool	152	1,089	-	650	650	650
Total Bldg Purchases & Mgmt		**$ 2,548,549**	**$ 2,553,904**	**$ 2,546,858**	**$ 2,969,817**	**$ 2,969,817**	**$ 2,969,817**
Internal Service Funds							
671 - Equipment Replacement							
448310	Int Svc - Vehicle Replacement	$ 9,283,203	$ 9,729,636	$ 9,646,139	$ 4,754,926	$ 4,754,926	$ 4,754,926
483120	Misc Rev - Insurance Claims	-	391,036	17,921	-	-	-
491011	Transfer From Fund 011	1,081,700	1,631,358	1,759,380	677,681	677,681	677,681
491501	Transfer From Fund 501	-	128,022	678,030	(678,030)	(678,030)	(678,030)
493110	Gain/Loss On Sale Of Asset	240,699	353,782	119,420	-	-	-
Total Equipment Replacement		**$ 10,605,602**	**$ 12,233,834**	**$ 12,220,890**	**$ 4,754,577**	**$ 4,754,577**	**$ 4,754,577**
672 - Equipment Maintenance							
448110	Int Svc - Vehicle Maintenance	10,355,505	6,198,217	1,892	6,369,898	6,369,898	6,369,898
448140	Int Svc - Fuel Charges	83,538	3,033,390	9,543,332	91,115	91,115	91,115
483990	Misc Rev - Other	34	-	23,727	-	-	-
491671	Transfer From Fund 671	500,000	2,000,000	-	-	-	-
493110	Gain/Loss On Sale Of Asset	78,006	7,736	15,637	-	-	-
Total Equipment Maintenance		**$ 11,017,083**	**$ 11,239,343**	**$ 9,584,588**	**$ 6,461,013**	**$ 6,461,013**	**$ 6,461,013**
673 - Building Maintenance							
441990	Miscellaneous Charges	$ 9,986	$ 9,275	$ 17,673	$ 10,000	$ 10,000	$ 10,000
448130	Int Svc - Building Maintenance	3,911,723	3,911,723	3,286,585	3,811,039	3,811,039	3,811,039
Total Building Maintenance		**$ 3,921,709**	**$ 3,920,998**	**$ 3,304,258**	**$ 3,821,039**	**$ 3,821,039**	**$ 3,821,039**

Other Funds Detail by Source (continued)
Five-Year Summary

		FY 2024 Actual	FY 2025 Actual	FY 2026 Est. Actual	FY 2026 Adopted Budget	FY 2027 Adopted	FY 2028 Adopted
Other Funds Revenue Detail							
674 - Central Services							
448210	Int Svc - Postage	$ 342,881	$ 359,180	$ 345,535	$ 225,000	$ 225,000	$ 225,000
Total Central Services		**$ 342,881**	**$ 359,180**	**$ 345,535**	**$ 225,000**	**$ 225,000**	**$ 225,000**
676 - Worker'S Compensation							
471110	Interest - Investment Pool	$ 4,771	$ 6,328	$ 3,971	$ -	$ -	$ -
491011	Transfer From Fund 011	$ 813,779	$ -	$ -	$ -	$ -	$ -
491013	Transfer From Fund 013	-	-	11,807,697	9,569,358	9,569,358	9,569,358
Total Worker'S Compensation		**$ 818,550**	**$ 6,328**	**$ 11,811,668**	**$ 9,569,358**	**$ 9,569,358**	**$ 9,569,358**
677 - Sick And Vacation Payouts							
448410	Fb Recvry - Term Payout Misc	$ 2,254,474	$ 2,436,076	$ 2,662,598	$ -	$ -	$ -
448420	Fb Recvry - Term Payout Police	846,833	852,026	895,609	-	-	-
448430	Fb Recvry - Term Payout Fire	731,451	857,085	914,384	-	-	-
Total Sick And Vacation Payouts		**$ 3,832,758**	**$ 4,145,187**	**$ 4,472,591**	**$ -**	**$ -**	**$ -**
678 - Public Liability							
483130	Settlement - Agreement	$ 538,340	$ -	$ -	$ -	$ -	$ -
491011	Transfer From Fund 011	4,895,888	2,664,292	3,744,923	3,446,161	3,446,161	3,446,161
Total Public Liability		**$ 5,434,228**	**$ 2,664,292**	**$ 3,744,923**	**$ 3,446,161**	**$ 3,446,161**	**$ 3,446,161**
679 - Catastrophic Loss							
491011	Transfer From Fund 011	$ 6,278,456	$ 7,322,003	$ 8,216,345	$ 6,278,457	$ 6,278,457	$ 6,278,457
491116	Transfer From Fund 116	10,712	10,712	10,712	10,712	10,712	10,712
491125	Transfer From Fund 125	3,000	3,000	3,000	4,600	4,600	4,600
491138	Transfer From Fund 138	41,929	45,244	136,664	43,430	43,430	43,430
491142	Transfer From Fund 142	12,120	12,120	12,120	12,120	12,120	12,120
491601	Transfer From Fund 601	110,870	110,870	110,870	110,870	110,870	110,870
491608	Transfer From Fund 608	16,890	16,890	16,890	16,890	16,890	16,890
491611	Transfer From Fund 611	102,522	102,522	102,522	102,522	102,522	102,522
491616	Transfer From Fund 616	25,085	25,085	25,085	25,085	25,085	25,085
491621	Transfer From Fund 621	50,556	50,555	50,555	50,555	50,555	50,555
491622	Transfer From Fund 622	5,084	5,082	5,082	5,082	5,082	5,082
491627	Transfer From Fund 627	7,920	7,924	7,920	7,920	7,920	7,920
491631	Transfer From Fund 631	8,650	8,650	8,650	8,650	8,650	8,650
Total Catastrophic Loss		**$ 6,673,794**	**$ 7,720,657**	**$ 8,706,415**	**$ 6,676,893**	**$ 6,676,893**	**$ 6,676,893**
680 - It Cost Allocation							
448330	Int Svc - It Services	$ 14,589,211	$ 16,981,906	$ 16,697,971	$ -	$ -	$ -
491011	Transfer From Fund 011	71,336	71,335	71,335	12,329,778	12,329,778	12,329,778
491101	Transfer From Fund 101	-	-	-	179,624	179,624	179,624
491125	Transfer From Fund 125	-	-	-	3,008	3,008	3,008
491127	Transfer From Fund 127	-	-	-	45,187	45,187	45,187
491128	Transfer From Fund 128	-	-	-	1,187	1,187	1,187
491129	Transfer From Fund 129	-	-	-	33,003	33,003	33,003
491138	Transfer From Fund 138	-	-	-	135,180	135,180	135,180

Other Funds Detail by Source (continued)
Five-Year Summary

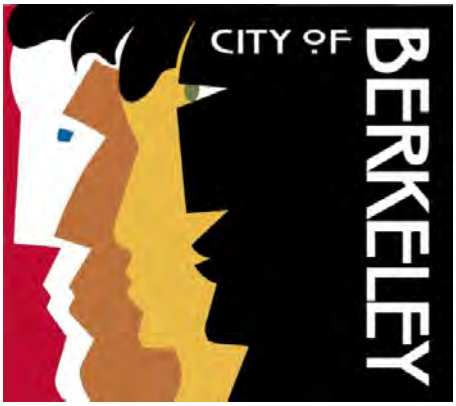
		FY 2024 Actual	FY 2025 Actual	FY 2026 Est. Actual	FY 2026 Adopted Budget	FY 2027 Adopted	FY 2028 Adopted
Other Funds Revenue Detail							
491142	Transfer From Fund 142	-	-	-	45,187	45,187	45,187
491157	Transfer From Fund 157	-	-	-	18,106	18,106	18,106
491159	Transfer From Fund 159	-	-	-	18,106	18,106	18,106
491314	Transfer From Fund 314	-	-	-	18,997	18,997	18,997
491317	Transfer From Fund 317	-	-	-	18,997	18,997	18,997
491601	Transfer From Fund 601	-	-	-	1,226,151	1,226,151	1,226,151
491608	Transfer From Fund 608	-	-	-	88,728	88,728	88,728
491611	Transfer From Fund 611	-	-	-	727,585	727,585	727,585
491616	Transfer From Fund 616	-	-	-	287,783	287,783	287,783
491621	Transfer From Fund 621	-	-	-	679,792	679,792	679,792
491622	Transfer From Fund 622	-	-	-	3,481	3,481	3,481
491627	Transfer From Fund 627	-	-	-	15,886	15,886	15,886
491631	Transfer From Fund 631	-	-	-	46,246	46,246	46,246
491672	Transfer From Fund 672	-	-	-	48,364	48,364	48,364
491673	Transfer From Fund 673	-	-	-	61,073	61,073	61,073
491680	Transfer From Fund 680	-	-	-	611,210	611,210	611,210
491801	Transfer From Fund 801	-	-	-	145,639	145,639	145,639
Total It Cost Allocation		**$ 14,660,547**	**$ 17,053,241**	**$ 16,769,306**	**$ 16,788,298**	**$ 16,788,300**	**$ 16,788,300**
Trust Funds							
701 - Safety Members Pension							
491011	Transfer From Fund 011	$ 74,479	$ 43,623	$ 551,804	$ 551,804	$ 551,804	$ 551,804
Total Safety Members Pension		**$ 74,479**	**$ 43,623**	**$ 551,804**	**$ 551,804**	**$ 551,804**	**$ 551,804**
702 - Safety Members Pension-Annuity							
471130	Interest - Other	$ -	$ -	$ -	$ 3,066	$ 3,066	$ 3,066
Total Safety Members Pension-Annuity		**$ -**	**$ -**	**$ -**	**$ 3,066**	**$ 3,066**	**$ 3,066**
706 - Police Medical Trust Fund							
471110	Interest - Investment Pool	$ 153,635	$ 192,088	$ 77,255	$ -	$ -	$ -
483210	Contribution To Retiree Med Tr	2,235,650	2,182,710	2,105,379	-	-	-
Total Police Medical Trust Fund		**$ 2,389,285**	**$ 2,374,798**	**$ 2,182,634**	**$ -**	**$ -**	**$ -**
721 - Retiree Med Fund - BHA							
471110	Interest - Investment Pool	$ 36,960	$ 33,336	$ 44,761	$ -	$ -	$ -
483990	Misc Rev - Other	53,279	48,807	41,504	-	-	-
Total Retiree Med Fund - BHA		**$ 90,239**	**$ 82,143**	**$ 86,265**	**$ -**	**$ -**	**$ -**
722 - Retiree Med Ben - IBEW							
471110	Interest - Investment Pool	$ 1,965	$ (5,281)	$ (6,453)	$ -	$ -	$ -
483210	Contribution To Retiree Med Tr	18,418	20,190	25,486	-	-	-
Total Retiree Med Ben - IBEW		**$ 20,383**	**$ 14,909**	**$ 19,033**	**$ -**	**$ -**	**$ -**
723 - Retiree Med Bene - Local 1							
471110	Interest - Investment Pool	$ 661,448	$ 686,049	$ 779,857	$ -	$ -	$ -
483210	Contribution To Retiree Med Tr	1,238,490	1,313,933	1,485,745	-	-	-
Total Retiree Med Bene - Local 1		**$ 1,899,938**	**$ 1,999,982**	**$ 2,265,602**	**$ -**	**$ -**	**$ -**

Other Funds Detail by Source (continued)
Five-Year Summary

		FY 2024 Actual	FY 2025 Actual	FY 2026 Est. Actual	FY 2026 Adopted Budget	FY 2027 Adopted	FY 2028 Adopted
Other Funds Revenue Detail							
724 - Retiree Med Bene - Z1 Mgmt							
471110	Interest - Investment Pool	$ 105,577	$ 107,837	$ 122,183	$ -	$ -	$ -
483210	Contribution To Retiree Med Tr	137,130	160,827	168,246	-	-	-
Total Retiree Med Bene - Z1 Mgmt		**$ 242,707**	**$ 268,664**	**$ 290,429**	**$ -**	**$ -**	**$ -**
725 - Retiree Med Ben - Z2 To Z6							
471110	Interest - Investment Pool	$ 161,754	$ 161,146	$ 178,832	$ -	$ -	$ -
483210	Contribution To Retiree Med Tr	220,997	246,085	277,911	-	-	-
Total Retiree Med Ben - Z2 To Z6		**$ 382,751**	**$ 407,231**	**$ 456,743**	**$ -**	**$ -**	**$ -**
726 - Retiree Med Ben - Local 535							
471110	Interest - Investment Pool	$ 581,767	$ 595,847	$ 669,944	$ -	$ -	$ -
483210	Contribution To Retiree Med Tr	713,549	782,075	860,568	-	-	-
Total Retiree Med Ben - Local 535		**$ 1,295,316**	**$ 1,377,922**	**$ 1,530,512**	**$ -**	**$ -**	**$ -**
727 - Retiree Med Ben - Local 790							
471110	Interest - Investment Pool	$ 376,688	$ 379,221	$ 418,130	$ -	$ -	$ -
483210	Contribution To Retiree Med Tr	379,191	406,771	428,447	-	-	-
Total Retiree Med Ben - Local 790		**$ 755,879**	**$ 785,992**	**$ 846,577**	**$ -**	**$ -**	**$ -**
731 - Pol Ee Retiree Hlt Ast Pl							
471110	Interest - Investment Pool	$ 92,178	$ 112,171	$ 91,669	$ -	$ -	$ -
491011	Transfer From Fund 011	400,136	400,136	400,136	400,136	400,136	400,136
Total Pol Ee Retiree Hlt Ast Pl		**$ 492,314**	**$ 512,307**	**$ 491,805**	**$ 400,136**	**$ 400,136**	**$ 400,136**
736 - Fire Medical Trust Fund							
471110	Interest - Investment Pool	$ 637,661	$ 622,628	$ 819,382	$ -	$ -	$ -
483210	Contribution To Retiree Med Tr	904,073	1,051,229	1,017,566	-	-	-
Total Fire Medical Trust Fund		**$ 1,541,734**	**$ 1,673,857**	**$ 1,836,948**	**$ -**	**$ -**	**$ -**
Successor Agency							
761 - Successor Agency - WBIP							
411140	Base Prop Tax - Incr	$ 1,038,822	$ 1,056,287	$ 2,595	$ -	$ -	$ -
Total Successor Agency - WBIP		**$ 1,038,822**	**$ 1,056,287**	**$ 2,595**	**$ -**	**$ -**	**$ -**
762 - Succ'Sor Acy - Savo Dsf							
411140	Base Prop Tax - Incr	$ 161,910	$ 156,500	$ -	$ -	$ -	$ -
Total Succ'Sor Acy - Savo Dsf		**$ 161,910**	**$ 156,500**	**$ -**	**$ -**	**$ -**	**$ -**
Agency Funds							
774 - Sustainable Energy - 2							
412110	Special Assessment Tax	$ 18,105	$ 18,157	$ 18,105	$ -	$ -	$ -
Total Sustainable Energy - 2		**$ 18,105**	**$ 18,157**	**$ 18,105**	**$ -**	**$ -**	**$ -**
776 - Thousand Oaks Undergrounding							
412110	Special Assessment Tax	$ 109,087	$ 119,531	$ 106,396	$ -	$ -	$ -
471110	Interest - Investment Pool	89	92	-	-	-	-

Other Funds Detail by Source (continued)
Five-Year Summary

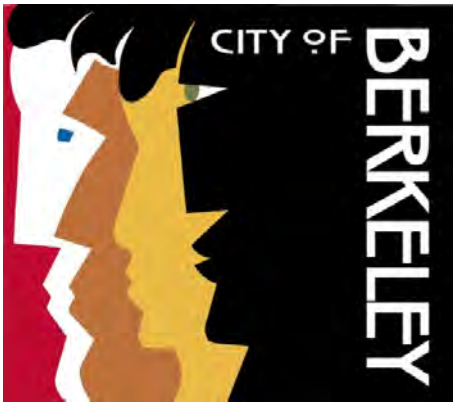
		FY 2024 Actual	FY 2025 Actual	FY 2026 Est. Actual	FY 2026 Adopted Budget	FY 2027 Adopted	FY 2028 Adopted
Other Funds Revenue Detail							
Total Thousand Oaks Undergrounding		$ 109,176	$ 119,623	$ 106,396	$ -	$ -	$ -
777 - Meas H - School Tax							
412110	Special Assessment Tax	$ 344,678	$ 225,945	$ 247,990	$ 500,000	$ 500,000	$ 500,000
Total Meas H - School Tax		**$ 344,678**	**$ 225,945**	**$ 247,990**	**$ 500,000**	**$ 500,000**	**$ 500,000**
779 - CFD No. 1 Mello-Roos							
412110	Special Assessment Tax	$ 2,779	$ 4,440	$ 2,439	$ -	$ -	$ -
Total CFD No. 1 Mello-Roos		**$ 2,779**	**$ 4,440**	**$ 2,439**	**$ -**	**$ -**	**$ -**
780 - Sick Leave Entitlement							
491011	Transfer From Fund 011	$ 201,500	$ 201,501	$ 201,501	$ 201,501	$ 201,501	$ 201,501
Total Sick Leave Entitlement		**$ 201,500**	**$ 201,501**	**$ 201,501**	**$ 201,501**	**$ 201,501**	**$ 201,501**
781 - Berkeley Tourism Bus. Imp. Dst							
412110	Special Assessment Tax	$ 682,945	$ 590,196	$ 2,097,739	$ 2,221,000	$ 2,298,135	$ 2,298,135
Total Berkeley Tourism Bus. Imp. Dst		**$ 682,945**	**$ 590,196**	**$ 2,097,739**	**$ 2,221,000**	**$ 2,298,135**	**$ 2,298,135**
782 - Elmwood Bus. Imp. Dist							
412110	Special Assessment Tax	$ 32,050	$ 38,250	$ 22,400	$ 30,000	$ 30,000	$ 30,000
Total Elmwood Bus. Imp. Dist		**$ 32,050**	**$ 38,250**	**$ 22,400**	**$ 30,000**	**$ 30,000**	**$ 30,000**
783 - Solano Ave Bus. Imp. Dist							
412110	Special Assessment Tax	$ 30,461	$ 29,608	$ 28,510	$ 25,000	$ 25,000	$ 25,000
Total Solano Ave Bus. Imp. Dist		**$ 30,461**	**$ 29,608**	**$ 28,510**	**$ 25,000**	**$ 25,000**	**$ 25,000**
784 - Telegraph Bus. Imp. Dist							
412110	Special Assessment Tax	$ 616,949	$ 630,836	$ 639,912	$ 648,083	$ 667,525	$ 667,525
Total Telegraph Bus. Imp. Dist		**$ 616,949**	**$ 630,836**	**$ 639,912**	**$ 648,083**	**$ 667,525**	**$ 667,525**
785 - North Shattuck Bus. Imp. Dist							
412110	Special Assessment Tax	$ 206,059	$ 227,124	$ 244,829	$ 239,541	$ 248,903	$ 248,903
Total North Shattuck Bus. Imp. Dist		**$ 206,059**	**$ 227,124**	**$ 244,829**	**$ 239,541**	**$ 248,903**	**$ 248,903**
786 - Dwntwn Berk Prop And Impr Dist							
412110	Special Assessment Tax	$ 1,462,796	$ 1,643,066	$ 1,750,999	$ 1,691,590	$ 2,668,086	$ 2,668,086
Total Dwntwn Berk Prop And Impr Dist		**$ 1,462,796**	**$ 1,643,066**	**$ 1,750,999**	**$ 1,691,590**	**$ 2,668,086**	**$ 2,668,086**
Other Funds							
801 - Rent Stabilization Board							
446310	Rent Board Registration	$ 5,365,692	$ 7,927,643	$ 9,022,867	$ 8,668,000	$ 9,999,500	$ 9,999,500
449990	Misc Charges	-	-	-	2,000	2,000	2,000
453210	Fire Inspection Penalties	528,544	674,509	836,204	250,000	250,000	250,000
483990	Misc Rev - Other	-	-	-	41,575	-	-
Total Rent Stabilization Board		**$ 5,894,236**	**$ 8,602,152**	**$ 9,859,071**	**$ 8,961,575**	**$ 10,251,500**	**$ 10,251,500**
TOTAL OTHER FUNDS		**$ 442,355,714**	**$ 476,931,043**	**$ 555,778,043**	**$ 453,695,952**	**$ 472,353,498**	**$ 469,323,080**


CITY OF
BERKELEY

Expenditure Sources






CITY OF
BERKELEY

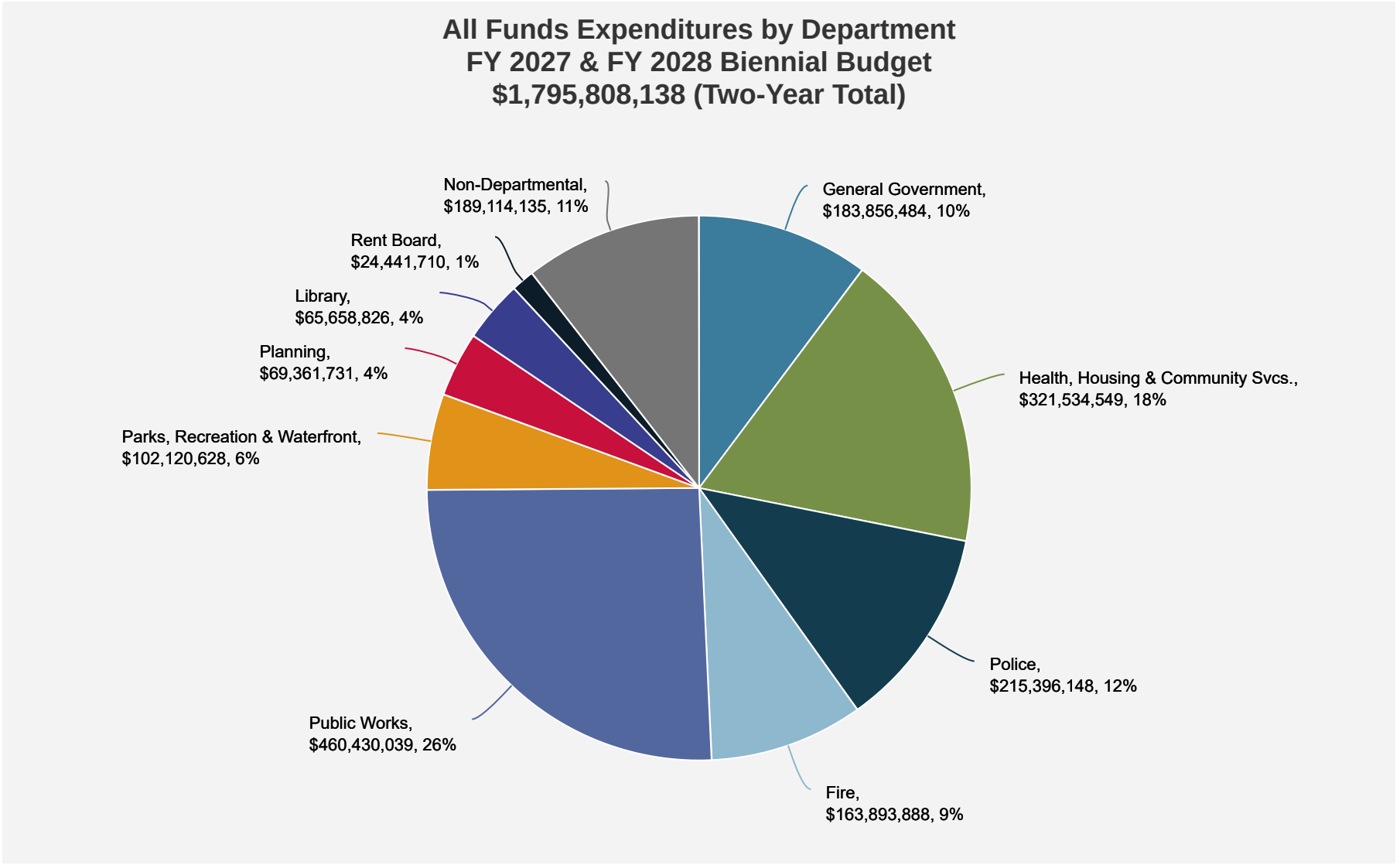
Summary of Expenditures by Department – All Funds

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Est. Actual	FY 2027 Adopted	FY 2028 Adopted
Mayor and Council	$ 4,203,793	$ 5,840,753	$ 7,936,134	$ 6,009,499	$ 7,472,520	$ 7,694,768
City Auditor	3,157,444	3,686,755	3,934,495	3,691,268	3,946,824	4,104,169
Rent Stabilization Board	7,028,903	7,682,931	10,074,940	8,979,605	12,220,855	12,220,855
Police Accountability	1,210,483	1,700,439	1,146,055	1,302,675	1,218,244	1,268,137
City Manager's Office	22,096,551	25,266,726	23,399,638	25,091,643	24,361,214	23,914,733
Berkeley Public Library	24,026,045	25,859,097	33,865,077	28,887,800	34,365,131	31,293,695
City Attorney	9,112,690	9,353,381	9,825,143	10,826,871	11,688,399	11,838,089
City Clerk	2,823,822	4,908,452	3,709,023	2,527,930	4,372,559	4,442,418
Finance	8,938,146	9,836,331	12,026,931	10,509,305	11,585,018	11,890,064
Human Resources	5,551,338	6,600,557	6,804,563	6,276,327	6,700,330	7,008,628
Information Technology	15,298,231	20,189,883	24,019,890	16,936,915	19,978,808	20,371,562
Health, HSG & Community Svc	108,295,307	97,486,041	119,850,767	118,025,286	167,171,014	154,363,535
Parks, Recreation & Waterfront	48,266,958	59,806,038	52,502,356	67,806,677	52,283,734	49,836,894
Planning & Development	26,533,195	28,954,320	34,631,011	29,784,300	34,461,855	34,899,876
Public Works	149,296,625	168,988,227	187,063,885	179,556,425	244,311,905	216,118,134
Police	90,716,174	93,777,035	106,237,136	104,841,620	106,898,287	108,497,861
Fire & Emergency Services	68,731,248	83,215,993	78,273,288	99,517,642	80,770,436	83,123,452
Non-Departmental [(a)]	133,946,423	135,407,038	113,913,032	116,839,710	98,538,982	90,575,153
Total All Funds:	**$ 729,233,376**	**$ 788,559,997**	**$ 829,213,364**	**$ 837,411,498**	**$ 922,346,115**	**$ 873,462,023**

Notes:

[(a)] Non-Departmental consists of operational overhead costs such as Property Insurance and School Board Salaries, General Fund allocation for Community Based Organizations, Workers' Compensation costs, Debt Service, and Interfund Transfers.

FY 2027 and FY 2028 All Funds Expenditures by Department



EXPENDITURE SOURCES

Summary of Expenditures by Department – General Fund

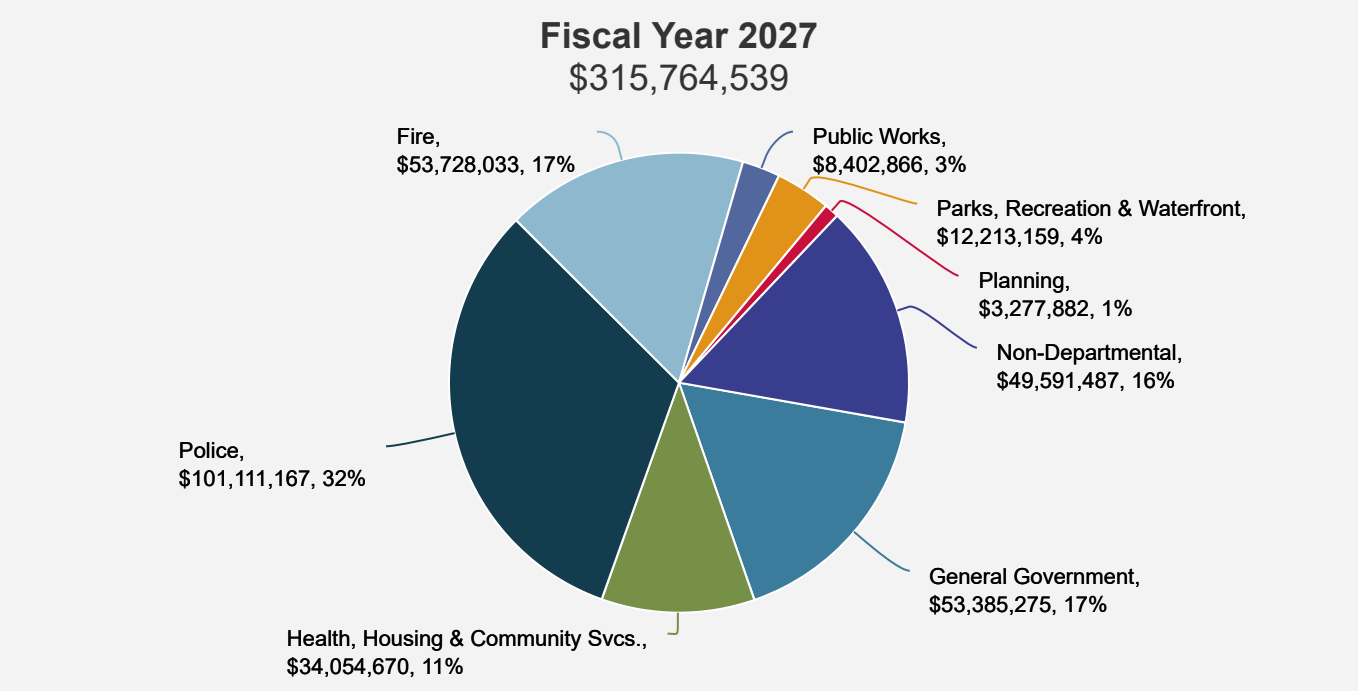
	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Est. Actual	FY 2027 Adopted	FY 2028 Adopted
Mayor and Council	$ 4,203,793	$ 5,840,753	$ 7,936,134	$ 6,009,499	$ 7,472,520	$ 7,694,768
City Auditor	3,078,425	3,645,404	3,891,057	3,646,399	3,762,111	3,870,901
Rent Stabilization Board	554,214	97,372	372,000	230,782	372,000	372,000
Police Accountability	1,210,483	1,700,439	1,146,055	1,302,675	1,218,244	1,268,137
City Manager's Office	15,438,699	17,809,092	18,030,152	18,073,401	14,190,928	14,442,713
City Attorney	5,332,587	6,246,316	6,065,046	6,964,228	7,928,302	8,077,992
City Clerk	2,114,864	4,376,569	3,044,271	2,317,924	3,700,089	3,763,482
Finance	7,188,350	7,846,983	9,544,384	8,367,382	9,114,584	9,373,892
Human Resources	3,819,102	4,624,136	4,696,613	4,434,574	4,661,434	4,858,855
Information Technology	1,077,796	1,147,360	1,580,760	1,597,517	965,063	965,063
Health, HSG & Community Svc	36,867,758	35,398,158	32,957,311	36,177,775	34,054,670	34,340,510
Parks, Recreation & Waterfront	12,640,006	11,671,704	11,826,297	15,063,507	12,213,159	12,344,178
Planning & Development	3,153,667	4,280,922	3,731,131	4,609,555	3,277,882	3,292,928
Public Works	7,100,535	7,658,570	7,267,204	8,652,532	8,402,866	8,556,079
Police	85,926,952	88,414,397	101,282,782	99,710,321	101,111,167	102,678,282
Fire & Emergency Services	48,392,171	56,027,165	49,496,048	59,583,232	53,728,033	55,208,819
Non-Departmental [a]	69,050,829	54,753,775	48,568,014	36,082,902	49,591,487	50,184,258
Total	**$ 307,150,231**	**$ 311,539,115**	**$ 311,435,259**	**$ 312,824,205**	**$ 315,764,539**	**$ 321,292,857**

Notes:

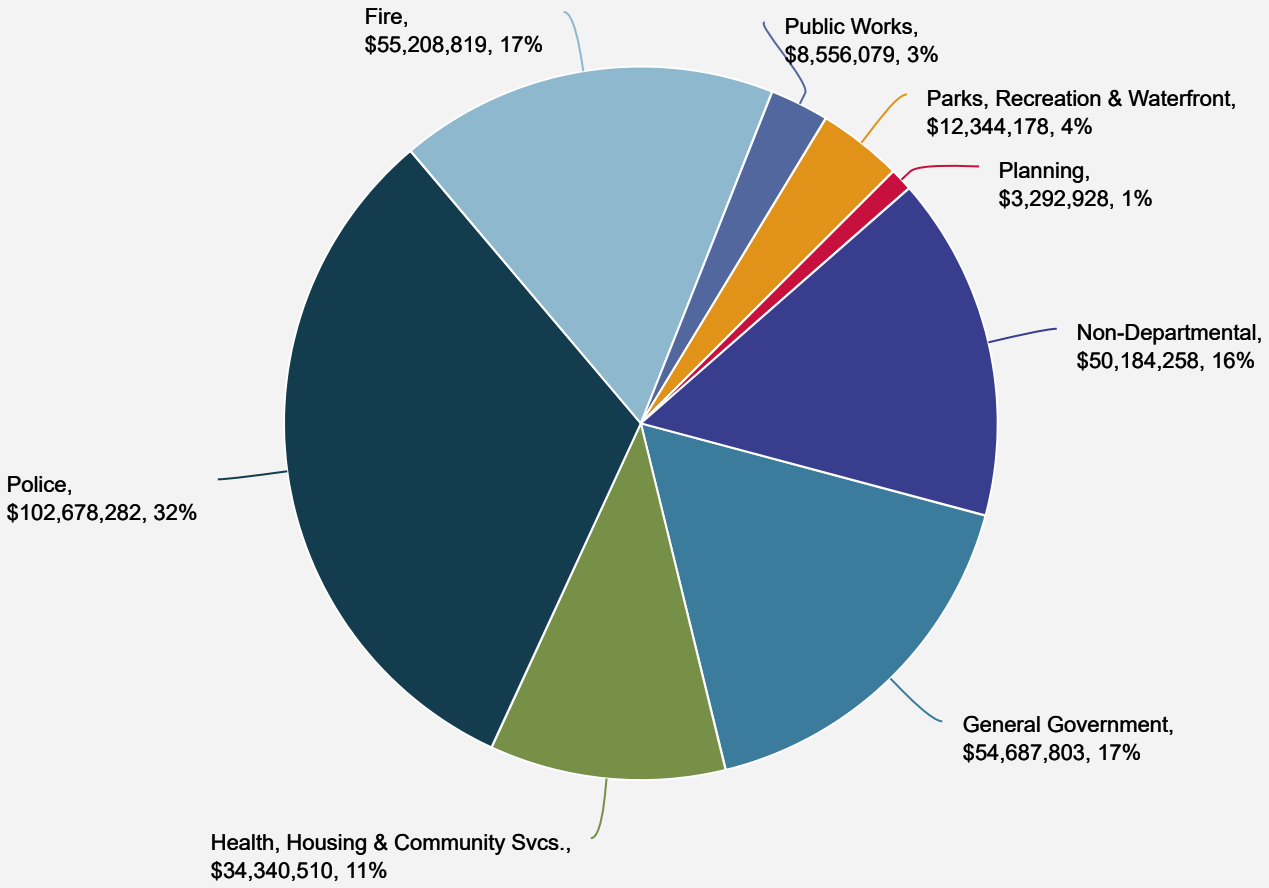
[a] Non-Departmental consists of operational overhead costs such as Property Insurance and School Board Salaries, General Fund allocation for Community Based Organizations, Workers' Compensation costs, Debt Service, and Interfund Transfers.

General Fund Expenditures

By Department

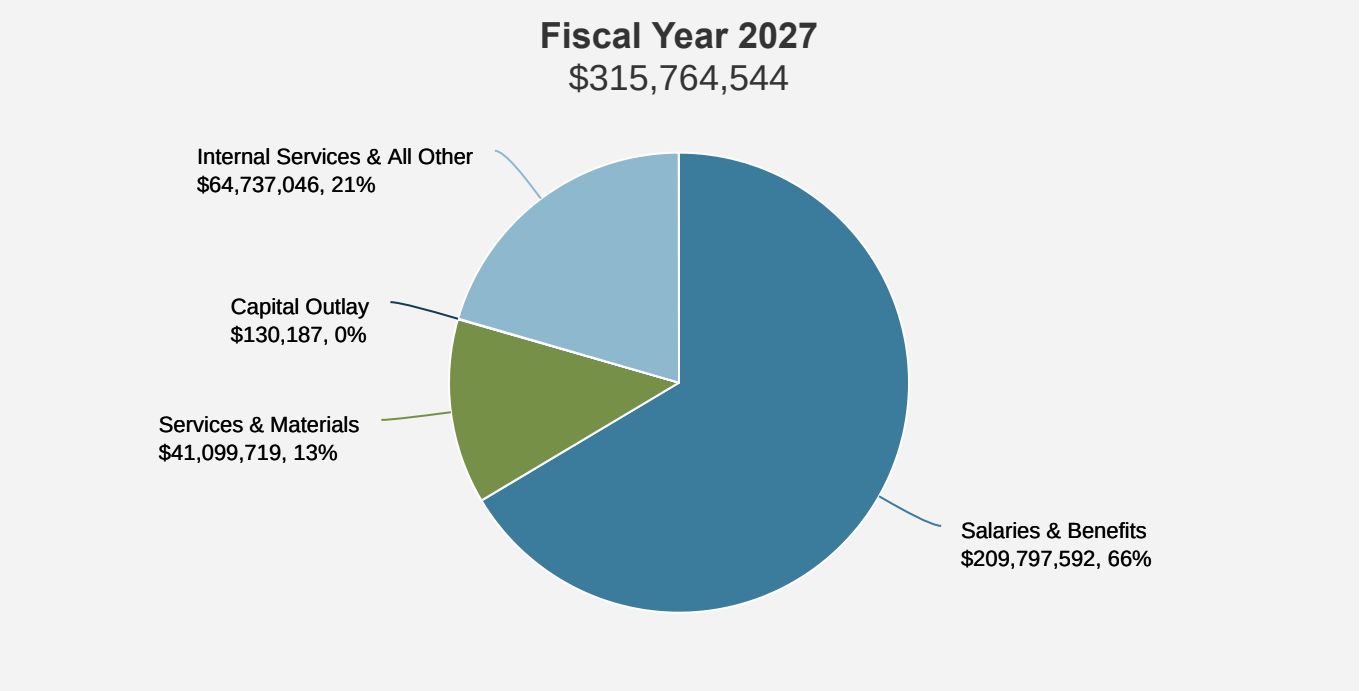


Fiscal Year 2028
$321,292,857

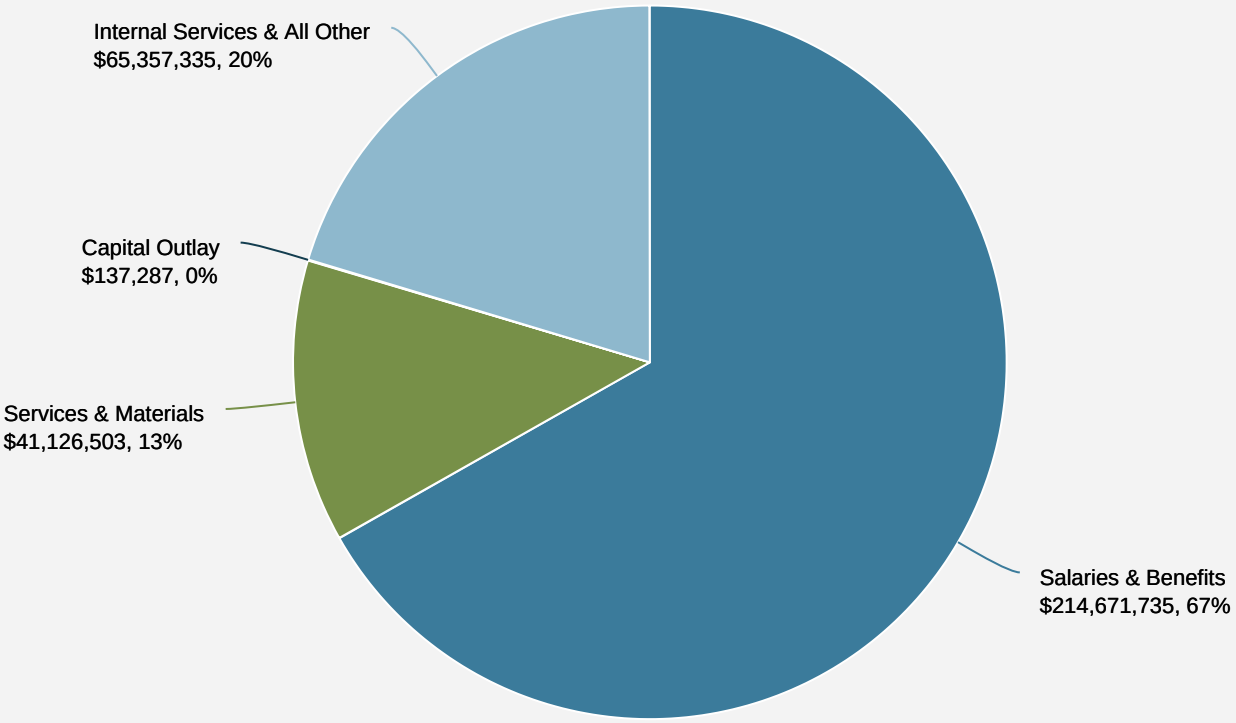


General Fund Expenditures

By Category



Fiscal Year 2028
$321,292,860



Explanation of Expenditure Categories

Salaries & Benefits

	FY 2026 Adopted	FY 2027 Adopted	% Diff	FY 2028 Adopted	% Diff
General Fund	$ 210,685,114	$ 209,797,592	(0.42%)	$ 214,671,735	2.32%
Other Funds	$ 212,825,287	$ 204,413,551	(3.95%)	$ 210,374,080	2.92%

* General Fund represents Fund 011 only.

The Salaries & Benefits category includes items such as regular and hourly wages, stipends, ovetime, medical, dental, PERS, workers compensation, and other fringe benefits.

For FY 2027, total Salaries & Benefits for other funds is adopted at $204.4 million representing 49.4% of the total budget. This amount is 4.0% less than the FY 2024 adopted budget.

For FY 2028, total Salaries & Benefits for other funds is adopted at $210.4 million representing 49.5% of the total budget. This amount is 2.9% more than the adopted FY 2027 budget.

For FY 2027, General Fund Salaries & Benefits, adopted at $209.8 million, represent 50.6% of the total adopted Funds budget. This amount reflects a 0.4% decrease from the FY 2024 adopted budget.

For FY 2028, General Fund Salaries & Benefits, adopted at $214.7 million, represent 50.5% of the total Funds budget. This amount reflects a 2.3% increase over the adopted FY 2027 General Fund budget.

Services & Materials

	FY 2026 Adopted	FY 2027 Adopted	% Diff	FY 2028 Adopted	% Diff
General Fund	$ 35,927,919	$ 41,099,719	14.39%	$ 41,126,503	0.07%
Other Funds	$ 125,017,066	$ 133,834,939	7.05%	$ 120,055,103	(10.30%)

The Services & Materials category includes items such as office supplies, miscellaneous professional services, rents and leases, advertising, utilities and conferences and meetings.

For FY 2027, total Services & Materials for other funds is adopted at $133.8 million representing 76.5% of the total budget. This amount is 7.1% more than the FY 2024 adopted budget.

For FY 2028, total Services & Materials for other funds is adopted at $120.1 million representing 74.5% of the total budget. This amount is 10.3% less than the adopted FY 2027 budget.

For FY 2027, General Fund Services & Materials, adopted at $41.1 million, represent 23.5% of the total adopted Funds budget. This amount reflects a 14.4% increase from the FY 2024 adopted budget.

For FY 2028, General Fund Services & Materials, adopted at $41.1 million, represent 25.5% of the total Funds budget. This amount reflects a 0.1% increase over the adopted FY 2027 General Fund budget.

Capital Outlay

	FY 2026 Adopted	FY 2027 Adopted	% Diff	FY 2028 Adopted	% Diff
General Fund	$ 847,661	$ 130,187	(84.64%)	$ 137,287	5.45%
Other Funds	$ 56,488,734	$ 96,876,503	71.50%	$ 72,770,873	(24.88%)

The Capital Outlay category includes items such as land, building, machinery, vehicles, capital infrastructures on roadway, streets, storm drain, and sanitary sewer.

For FY 2027, total Capital Outlay for other funds is adopted at $96.9 million representing 99.9% of the total budget. This amount is 71.5% more than the FY 2024 adopted budget.

For FY 2028, total Capital Outlay for other funds is adopted at $72.8 million representing 99.8% of the total budget. This amount is 24.9% less than the adopted FY 2027 budget.

For FY 2027, General Fund Capital Outlay, adopted at $0.1 million, represent 0.1% of the total adopted Funds budget. This amount reflects a 84.6% decrease from the FY 2024 adopted budget.

For FY 2028, General Fund Capital Outlay, adopted at $0.1 million, represent 0.2% of the total Funds budget. This amount reflects a 5.5% increase over the adopted FY 2027 General Fund budget.

Internal Services & All Other

	FY 2026 Adopted	FY 2027 Adopted	% Diff	FY 2028 Adopted	% Diff
General Fund	$ 63,974,567	$ 64,737,046	1.19%	$ 65,357,335	0.96%
Other Funds	$ 123,447,014	$ 171,456,582	38.89%	$ 148,969,109	(13.12%)

The Internal Services & All Other category includes items such as facilities maintenance, vehicle maintenance, technological cost allocation, city parking permits and garages, mail services, and refuse charges.

For FY 2027, total Internal Services & All Other for other funds is adopted at $171.5 million representing 72.6% of the total budget. This amount is 38.9% more than the FY 2024 adopted budget.

For FY 2028, total Internal Services & All Other for other funds is adopted at $149.0 million representing 69.5% of the total budget. This amount is 13.1% less than the adopted FY 2027 budget.

For FY 2027, General Fund Internal Services & All Other, adopted at $64.7 million, represent 27.4% of the total adopted Funds budget. This amount reflects a 1.2% increase from the FY 2024 adopted budget.

For FY 2028, General Fund Internal Services & All Other, adopted at $65.4 million, represent 30.5% of the total Funds budget. This amount reflects a 1.0% increase over the adopted FY 2027 General Fund budget.

Expenditure Detail

Fund	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change from Prior Year	FY 2028 Adopted	% Change from Prior Year
City of Berkeley	**729,233,374**	**788,560,022**	**829,213,368**	**922,346,131**	**11.23%**	**873,462,044**	**(5.30%)**
General Fund	**307,150,236**	**311,539,132**	**311,435,259**	**315,764,551**	**1.39%**	**321,292,875**	**1.75%**
Mayor and Council	**4,203,794**	**5,840,758**	**7,936,134**	**7,472,519**	**(5.84%)**	**7,694,774**	**2.97%**
Mayor	1,187,969	1,399,899	1,324,785	1,642,701	24.00%	1,715,352	4.42%
District 1	263,302	376,359	625,492	548,360	(12.33%)	552,302	0.72%
District 2	273,078	328,126	625,492	548,360	(12.33%)	552,302	0.72%
District 3	291,082	475,681	625,492	548,360	(12.33%)	552,302	0.72%
District 4	256,885	452,883	625,492	548,360	(12.33%)	552,302	0.72%
District 5	289,003	469,504	625,492	548,360	(12.33%)	552,302	0.72%
District 6	170,177	290,818	625,492	548,360	(12.33%)	527,302	(3.84%)
District 7	145,523	441,664	625,492	548,360	(12.33%)	552,302	0.72%
District 8	158,715	250,045	625,492	478,360	(23.52%)	552,302	15.46%
Council Offices	1,168,060	1,355,779	1,607,413	1,512,938	(5.88%)	1,586,006	4.83%
City Auditor	**3,078,426**	**3,645,406**	**3,891,057**	**3,762,111**	**(3.31%)**	**3,870,901**	**2.89%**
Office of the City Auditor	676,703	756,516	838,484	814,572	(2.85%)	818,326	0.46%
Performance Audit	897,852	1,237,309	1,336,384	1,278,437	(4.34%)	1,317,668	3.07%
Payroll Audit	1,503,871	1,651,581	1,716,189	1,669,102	(2.74%)	1,734,907	3.94%
Rent Stabilization Board	**554,214**	**97,372**	**372,000**	**372,000**	**0.00%**	**372,000**	**0.00%**
Office of the Director	554,214	97,372	372,000	372,000	0.00%	372,000	0.00%
Police Accountability	**1,210,483**	**1,700,439**	**1,146,055**	**1,218,244**	**6.30%**	**1,268,137**	**4.10%**
Undefined	1,210,483	1,700,439	1,146,055	1,218,244	6.30%	1,268,137	4.10%
City Manager's Office	**15,438,698**	**17,809,090**	**18,030,152**	**14,190,928**	**(21.29%)**	**14,442,713**	**1.77%**
Administration	4,737,103	6,250,637	4,888,484	4,344,740	(11.12%)	4,408,124	1.46%
Neighborhood Services	3,687,313	3,139,579	4,831,520	4,699,220	(2.74%)	5,052,601	7.52%
Animal Services	2,177,146	2,422,440	2,582,088	51,796	(97.99%)	51,796	0.00%
Police Review Commission	199	-	-	-	0.00%	-	0.00%
Budget & Fiscal Management	1,210,134	1,200,522	1,367,023	1,394,445	2.01%	1,450,027	3.99%
Economic Development 250 Econ Dev - Admin	3,454,416	4,592,045	4,074,648	2,454,537	(39.76%)	2,222,001	(9.47%)

EXPENDITURE SOURCES

Expenditure Detail (continued)

Fund	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change from Prior Year	FY 2028 Adopted	% Change from Prior Year
2020 Vision	172,387	203,867	286,389	268,964	(6.08%)	276,464	2.79%
Civic Arts	-	-	-	977,226	0.00%	981,700	0.46%
City Attorney	**5,332,587**	**6,246,316**	**6,065,046**	**7,928,302**	**30.72%**	**8,077,992**	**1.89%**
Administration	726,829	796,870	672,840	903,806	34.33%	929,224	2.81%
Legal Advice & Litigation	4,605,758	5,449,446	5,392,206	7,024,496	30.27%	7,148,768	1.77%
City Clerk	**2,114,864**	**4,376,568**	**3,044,271**	**3,700,089**	**21.54%**	**3,763,482**	**1.71%**
Administration	128	277	-	125	0.00%	125	0.00%
Operations	1,944,315	2,299,381	2,511,519	2,475,763	(1.42%)	2,539,156	2.56%
Record Management	109,941	93,876	160,600	119,523	(25.58%)	119,523	0.00%
Regular Elections	60,480	1,983,034	372,152	1,104,678	196.84%	1,104,678	0.00%
Finance	**7,188,354**	**7,846,986**	**9,544,385**	**9,114,584**	**(4.50%)**	**9,373,892**	**2.84%**
Office of Finance Director	1,972,467	2,104,338	1,957,607	2,097,103	7.13%	2,151,904	2.61%
Treasury	925,614	1,527,284	2,197,559	1,905,772	(13.28%)	1,958,832	2.78%
Accounting	1,953,391	1,920,349	2,140,736	2,213,244	3.39%	2,282,152	3.11%
Revenue Collection	1,378,657	1,583,584	2,227,019	1,925,271	(13.55%)	1,973,248	2.49%
General Services	958,225	711,431	1,021,464	973,194	(4.73%)	1,007,756	3.55%
Human Resources	**3,819,102**	**4,624,134**	**4,696,613**	**4,661,434**	**(0.75%)**	**4,858,855**	**4.24%**
Office of HR Director	954,091	1,064,475	851,697	826,634	(2.94%)	852,207	3.09%
Personnel and Admin Svcs	1,837,945	2,003,984	2,340,772	2,431,060	3.86%	2,497,754	2.74%
Employee Relations	714,403	1,239,529	1,178,805	1,098,382	(6.82%)	1,195,698	8.86%
Eeo & Diversity	277,463	312,342	290,339	281,358	(3.09%)	289,196	2.79%
Training & Development	34,252	3,804	35,000	24,000	(31.43%)	24,000	0.00%
Safety	948	-	-	-	0.00%	-	0.00%
Information Technology	**1,077,796**	**1,147,361**	**1,580,760**	**965,063**	**(38.95%)**	**965,063**	**0.00%**
Office of IT Director	46,205	101,961	93,800	134,063	42.92%	134,063	0.00%
Enterprise and Bus Solutions	359,338	534,757	330,750	351,000	6.12%	351,000	0.00%
Infrastructure and Security	672,253	510,643	1,156,210	480,000	(58.49%)	480,000	0.00%
Health, HSG & Community Svc	**36,867,753**	**35,398,161**	**32,957,311**	**34,054,674**	**3.33%**	**34,340,513**	**0.84%**
Office of HHCS Director	7,697,781	8,736,061	7,392,399	9,267,750	25.37%	9,428,881	1.74%

Expenditure Detail (continued)

Fund	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change from Prior Year	FY 2028 Adopted	% Change from Prior Year
Environmental Health	1,242,675	1,352,582	1,586,810	1,558,766	(1.77%)	1,619,909	3.92%
Mental Health	1,175,081	1,282,593	1,543,625	753,450	(51.19%)	759,330	0.78%
Housing & Community Svc	16,912,324	9,396,407	11,120,530	9,694,593	(12.82%)	9,505,643	(1.95%)
Aging Services	3,085,634	3,268,316	3,820,572	3,582,820	(6.22%)	3,736,461	4.29%
Public Health	3,460,792	4,512,604	3,649,601	2,956,491	(18.99%)	3,015,550	2.00%
Community Funding	3,293,466	6,849,598	3,843,774	6,240,804	62.36%	6,274,739	0.54%
Parks, Recreation & Waterfront	**12,640,006**	**11,671,705**	**11,826,297**	**12,213,159**	**3.27%**	**12,344,178**	**1.07%**
PRW - Director	2,002,263	2,368,927	3,355,395	3,572,943	6.48%	3,598,151	0.71%
PRW - Parks	805,668	326,107	450,000	218,208	(51.51%)	218,208	0.00%
PRW - Recreation	7,515,657	8,341,089	8,020,902	8,422,008	5.00%	8,527,819	1.26%
PRW - Capital Improvement	2,316,418	635,582	-	-	0.00%	-	0.00%
Planning & Development	**3,153,667**	**4,280,923**	**3,731,131**	**3,277,882**	**(12.15%)**	**3,292,928**	**0.46%**
Office of Plan. & Dev Dir	773,135	957,033	797,258	532,240	(33.24%)	542,886	2.00%
Toxics Management	178,534	185,443	243,740	183,734	(24.62%)	189,406	3.09%
Energy & Sustainable Dev	994,030	1,320,924	1,090,131	946,779	(13.15%)	969,514	2.40%
Land Use Planning	1,032,080	1,689,044	1,454,915	1,463,498	0.59%	1,435,597	(1.91%)
Building & Safety	175,888	128,479	145,087	151,631	4.51%	155,525	2.57%
Public Works	**7,100,539**	**7,658,568**	**7,267,203**	**8,402,869**	**15.63%**	**8,556,082**	**1.82%**
PW - Office of PW Director	918,752	1,052,377	525,905	1,074,094	104.24%	1,074,672	0.05%
PW - Transportation	3,014,784	2,049,614	2,810,740	1,918,341	(31.75%)	1,983,433	3.39%
PW - General Engineering	810,303	1,664,257	710,236	773,953	8.97%	819,939	5.94%
PW - Facilities Mgmt	1,247,590	1,631,809	1,107,446	2,960,561	167.33%	2,954,510	(0.20%)
PW - Streets & Sanitation	1,109,110	1,260,511	2,112,876	1,675,920	(20.68%)	1,723,528	2.84%
Police	**85,926,952**	**88,414,400**	**101,282,781**	**101,111,169**	**(0.17%)**	**102,678,284**	**1.55%**
Office of the Police Chief	5,490,240	5,448,492	2,343,245	6,249,491	166.70%	6,281,001	0.50%
Police Operations	44,133,710	44,748,693	55,680,200	52,474,951	(5.76%)	53,311,636	1.59%
Police Investigations	14,517,272	14,831,846	18,167,561	17,667,743	(2.75%)	17,894,903	1.29%
Professional Standards	4,423,907	4,617,719	4,925,765	3,813,000	(22.59%)	3,847,414	0.90%
Support Services	17,361,823	18,767,650	20,166,010	20,905,984	3.67%	21,343,330	2.09%

Expenditure Detail (continued)

Fund	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change from Prior Year	FY 2028 Adopted	% Change from Prior Year
Fire & Emergency Services	**48,392,173**	**56,027,170**	**49,496,049**	**53,728,037**	**8.55%**	**55,208,823**	**2.76%**
Office of the Fire Chief	2,264,688	3,655,992	3,646,844	3,701,189	1.49%	3,723,282	0.60%
Fire Operations	44,469,455	50,380,300	44,078,256	48,631,070	10.33%	50,056,528	2.93%
Fire Prevention	1,605,378	1,832,322	1,552,792	1,274,978	(17.89%)	1,304,743	2.33%
Special Operations / OES	52,652	158,556	218,157	120,800	(44.63%)	124,270	2.87%
Non-Departmental	**69,050,828**	**54,753,775**	**48,568,014**	**49,591,487**	**2.11%**	**50,184,258**	**1.20%**
Non-Departmental	69,049,622	54,753,775	48,568,014	49,591,487	2.11%	50,184,258	1.20%
Emergency Operations	1,206	-	-	-	0.00%	-	0.00%
Other General Fund	**15,992,255**	**10,160,014**	**20,261,284**	**12,225,988**	**(39.66%)**	**7,257,931**	**(40.64%)**
013 GF - Payroll Deduction Trust	1,160,290	4,142,104	6,750,000	750,000	(88.89%)	750,000	0.00%
014 GF - Catastrophic Leave	392,064	320,982	-	-	0.00%	-	0.00%
016 U1 - Housing	14,245,518	5,578,787	13,511,284	11,475,988	(15.06%)	6,507,931	(43.29%)
017 Climate Equity Action	194,383	118,141	-	-	0.00%	-	0.00%
Special Revenue Funds	**115,312,358**	**132,461,929**	**150,661,420**	**219,126,103**	**45.44%**	**181,914,367**	**(16.98%)**
101 Library - Tax	23,565,853	30,475,857	29,382,885	38,873,066	32.30%	30,830,112	(20.69%)
102 Library - Trans Based Reimbur	-	102,005	4,000,000	3,800,000	(5.00%)	-	(100.00%)
103 Library - Grants	112,445	96,313	99,884	110,000	10.13%	110,000	0.00%
104 Library - Friends & Gifts	145,014	159,118	222,150	183,000	(17.62%)	183,000	0.00%
105 Library - Foundation	234,070	59,892	200,000	200,000	0.00%	200,000	0.00%
106 Asset Forfeiture	94,910	113,480	61,000	61,000	0.00%	61,000	0.00%
107 Special Tax for Disabled	1,673,970	1,734,281	1,882,839	1,972,678	4.77%	2,012,132	2.00%
108 Workforce Investment Act	14,143	55,737	58,692	61,379	4.58%	63,279	3.10%
110 SEC 108 HUD Loan Grant Asst	568,344	1,149,465	1,183,612	1,183,612	0.00%	1,183,612	0.00%
111 Fund Raising Activities	45,573	24,325	54,789	258,662	372.11%	154,534	(40.26%)
113 Gilman Sport Field	296,580	302,282	335,382	345,015	2.87%	356,880	3.44%
115 Animal Shelter	16,800	30,312	52,480	2,818,172	5269.99%	2,890,052	2.55%
116 Paramedic Assessment District	4,633,734	4,354,114	4,894,321	5,158,767	5.40%	5,248,226	1.73%
119 Domestic Violence Prevention	5,694	12,834	32,490	31,261	(3.78%)	27,542	(11.90%)
120 Affordable Housing Mitigation	11,834,117	2,970,010	1,925,568	25,347,986	1216.39%	24,063,087	(5.07%)
121 Affordable Child Care	14,006	13,274	13,275	240,982	1715.31%	132,047	(45.20%)
122 Inclusionary Housing Program	253,468	329,776	438,731	606,924	38.34%	615,684	1.44%

Expenditure Detail (continued)

Fund		FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change from Prior Year	FY 2028 Adopted	% Change from Prior Year
123	Condo Conversion Program	40,783	377,676	534,833	933,121	74.47%	934,293	0.13%
125	Playground Camp	3,550,850	4,066,500	4,387,369	5,591,322	27.44%	5,523,769	(1.21%)
126	State Proposition 172	1,177,203	997,839	448,975	303,150	(32.48%)	303,150	0.00%
127	State Transportation Tax	4,868,767	7,121,828	7,686,499	10,602,412	37.94%	8,260,570	(22.09%)
128	CDBG	4,425,020	4,119,667	3,076,701	3,234,680	5.13%	3,272,878	1.18%
129	Rental Housing Safety Prog	1,851,627	1,905,413	2,804,807	2,508,173	(10.58%)	2,584,727	3.05%
130	Meas B - Local Streets and RDS	521,961	1,879,469	61,882	-	(100.00%)	-	0.00%
131	Meas B - Bike and Pedestrian	256,920	560,543	-	42,396	0.00%	43,019	1.47%
132	Meas B - Paratransit	119	-	17,016	-	(100.00%)	-	0.00%
133	Meas F - ALA CT VRF ST and RD	499,292	866,330	462,227	749,879	62.23%	656,350	(12.47%)
134	Meas BB - Local Streets and RD	7,850,268	5,232,379	7,657,297	9,914,294	29.48%	8,166,954	(17.62%)
135	Meas BB - Bike and Pedestrian	645,517	596,664	1,762,861	1,915,592	8.66%	1,933,630	0.94%
136	Meas BB - Paratransit	1,072,406	1,180,223	967,484	943,791	(2.45%)	943,791	0.00%
137	One Time Funding	-	50,000	-	5,114,300	0.00%	9,300	(99.82%)
138	Park Tax	15,064,792	17,514,014	24,534,028	26,089,322	6.34%	23,459,066	(10.08%)
139	Street and Open Space Impr	-	-	250,000	2,800,000	1020.00%	50,000	(98.21%)
140	Meas GG - Fire Preparation Tax	4,847,676	5,507,029	6,289,269	5,738,458	(8.76%)	5,908,404	2.96%
142	Street Lighting	2,462,839	2,379,440	3,284,660	3,960,537	20.58%	4,301,339	8.60%
143	Business Economic Development	6,122	6,127	156,387	156,387	0.00%	156,387	0.00%
145	Miles Lab	114,330	47,904	-	100,000	0.00%	-	(100.00%)
146	Employee Training	819,849	645,551	822,177	832,239	1.22%	849,766	2.11%
147	UC Settlement	3,394,696	5,751,560	5,871,393	5,624,244	(4.21%)	5,042,403	(10.35%)
148	Cultural Trust	654,094	369,259	-	186,830	0.00%	195,421	4.60%
149	Private Party Sidewalks	319,359	388,062	100,000	300,000	200.00%	100,000	(66.67%)
150	Public Art	22,055	78,085	64,367	162,252	152.07%	164,440	1.35%
152	Vital and Health Statistic	10,158	11,476	30,292	23,550	(22.26%)	23,550	0.00%
154	PERS Savings	44,049	3,064,001	6,000,000	-	(100.00%)	-	0.00%
156	Health State Aid Realignment	3,578,300	3,802,079	6,844,776	5,419,935	(20.82%)	5,496,638	1.42%
157	Tobacco Control	298,685	351,072	382,250	358,174	(6.30%)	356,624	(0.43%)
158	Mental Health State Aid Realig	3,581,852	4,039,970	6,335,939	4,008,124	(36.74%)	4,117,302	2.72%
159	City Optional Public Safety	82,837	357,616	272,448	658,140	141.57%	658,510	0.06%

Expenditure Detail (continued)

Fund		FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change from Prior Year	FY 2028 Adopted	% Change from Prior Year
161	ALA CT Abandoned Veh Abt Auth	57,446	90,629	101,285	119,570	18.05%	119,810	0.20%
164	Measure FF - Public Safety	8,974,807	16,588,566	12,976,348	11,629,476	(10.38%)	11,732,391	0.88%
165	Fair Elections	708,958	531,883	664,752	672,470	1.16%	678,936	0.96%
166	Measure FF - Street Repair	-	-	975,000	27,180,781	2687.77%	17,739,762	(34.73%)
Grants Funds		**46,317,019**	**50,557,915**	**53,055,773**	**53,177,554**	**0.23%**	**53,074,922**	**(0.19%)**
301	Operating Grants - Federal	22,498	129,518	155,304	-	(100.00%)	-	0.00%
302	Operating Grants - State	1,501,034	1,002,757	7,723,545	7,989,032	3.44%	8,013,853	0.31%
305	Capital Grants - Federal	3,280,560	3,895,920	-	500,000	0.00%	-	(100.00%)
306	Capital Grants - State	497,370	187,538	750,000	1,547,000	106.27%	4,681,900	202.64%
307	Capital Grants - Local	650,862	1,331,682	100,000	758,250	658.25%	1,026,250	35.34%
309	OTS DUI Enforsmt Educ Prg	234,531	168,704	149,321	253,900	70.04%	253,900	0.00%
310	HUD	135,146	733,255	2,524,030	1,595,935	(36.77%)	1,599,353	0.21%
311	ESGP	485,125	233,789	452,137	226,367	(49.93%)	226,391	0.01%
312	Health (General)	2,124,842	2,201,581	2,733,844	2,638,541	(3.49%)	2,667,030	1.08%
313	Target Case Mgmt/Linkages	798,749	562,785	1,491,747	932,067	(37.52%)	952,718	2.22%
314	Alameda County Tay Tip	28,616	-	-	-	0.00%	-	0.00%
315	Mental Health Service Act	7,528,520	9,601,482	11,265,992	13,425,795	19.17%	12,322,719	(8.22%)
316	Health (Short/Doyle)	4,664,635	4,292,633	7,235,144	3,980,850	(44.98%)	4,158,708	4.47%
317	Epsdt Expansion Proposal	351,353	400,828	669,282	437,043	(34.70%)	458,565	4.92%
318	Alcoholic Bev Ctr Ots/Uc	-	-	60,237	97,330	61.58%	97,330	0.00%
319	Youth Lunch	66,450	51,683	50,838	41,782	(17.81%)	42,617	2.00%
320	Sr. Nutrition (Title III)	178,710	198,330	262,905	246,233	(6.34%)	276,840	12.43%
321	C.F.P. Title X	135,105	76,013	-	179,713	0.00%	172,976	(3.75%)
324	Berk Unif Sch Dist Grant	104,661	157,198	216,871	269,807	24.41%	272,333	0.94%
325	Vector Control	220,057	305,174	485,945	-	(100.00%)	-	0.00%
326	Alameda County Grants	582,344	630,231	1,115,785	621,735	(44.28%)	640,800	3.07%
327	Sr Supportive Social Serv	136,980	155,183	118,794	-	(100.00%)	-	0.00%
328	Family Care Support Prog	106,337	124,135	112,253	115,112	2.55%	115,112	0.00%
329	CA Integrated Waste Mgmt	10,272	19,288	5,244	23,244	343.25%	23,244	0.00%
331	Housing Mitigation	183,485	-	1,362,494	1,345,533	(1.24%)	1,345,533	0.00%
333	Calhome Program	-	546	221,240	202,744	(8.36%)	203,218	0.23%

Expenditure Detail (continued)

Fund		FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change from Prior Year	FY 2028 Adopted	% Change from Prior Year
334	Community Action Program	281,355	327,914	291,358	329,232	13.00%	332,006	0.84%
336	One-Time Grant:No Cap Exp	7,431,906	10,438,389	758,064	1,889,431	149.24%	642,617	(65.99%)
339	MTC	47,435	258,686	752,827	1,122,000	49.04%	150,000	(86.63%)
340	FEMA	1,044,624	2,110,977	2,869,444	3,249,982	13.26%	3,324,622	2.30%
341	Alameda County Waste Mgmt	348,351	324,366	345,000	500,000	44.93%	345,000	(31.00%)
343	State Dept Conserv/Recycling	11,213	90,425	32,000	32,000	0.00%	60,000	87.50%
344	Caltrans Grant	30,260	-	-	-	0.00%	-	0.00%
347	Shelter+Care HUD	6,142,130	6,379,829	7,334,881	7,230,907	(1.42%)	7,267,171	0.50%
348	Shelter+Care County	884,728	803,823	1,041,448	1,024,051	(1.67%)	1,026,986	0.29%
349	JAG Grant	59,292	73,822	60,759	50,000	(17.71%)	50,000	0.00%
350	Bio-Terrorism Grant	418,305	389,727	307,040	321,938	4.85%	325,130	0.99%
354	ARPA - Local FIscal Recovery	5,589,178	2,899,704	-	-	0.00%	-	0.00%
Capital Projects Funds		**25,008,334**	**38,566,640**	**34,219,808**	**52,206,878**	**52.56%**	**52,505,266**	**0.57%**
501	Capital Improvements	15,398,838	17,445,197	18,155,130	14,803,695	(18.46%)	15,098,909	1.99%
502	Phone System Replacement	238,283	528,898	449,408	449,408	0.00%	449,408	0.00%
503	Funds Replacement	1,906,972	1,155,829	3,065,223	2,159,869	(29.54%)	2,159,869	0.00%
504	Peg Access Facilities	-	267,210	267,210	267,210	0.00%	267,210	0.00%
506	Meas M - ST and WTRSHD Imprv	135,334	79,866	-	-	0.00%	-	0.00%
509	Park Acquisition Development	178	242	-	-	0.00%	-	0.00%
511	Meas T1 - Infrstr and Fac	5,673,421	9,261,134	4,106,328	212,498	(94.83%)	215,672	1.49%
512	Meas O - Affordable Housing	1,655,308	5,079,341	8,176,509	34,314,198	319.67%	34,314,198	0.00%
514	Fire Admin Training Building	-	4,748,923	-	-	0.00%	-	0.00%
Enterprise Funds		**125,227,279**	**140,104,182**	**161,658,446**	**171,997,864**	**6.40%**	**166,088,603**	**(3.44%)**
601	Zero Waste	54,683,335	55,936,467	61,614,929	64,052,954	3.96%	62,594,597	(2.28%)
606	Mar - Coastal Conservancy	85,783	7,485,645	-	-	0.00%	-	0.00%
607	Mar - Dept of Boating & Wtrwy	59,834	109,566	-	-	0.00%	-	0.00%
608	Marina Operations/Maint	7,496,503	8,339,145	7,663,273	7,535,322	(1.67%)	7,742,659	2.75%
611	Sanitary Sewer Operation	19,611,402	20,995,240	33,533,464	41,215,597	22.91%	39,386,577	(4.44%)
612	Private Sewer Lateral	34,902	38,081	80,849	77,848	(3.71%)	79,676	2.35%
616	Clean Storm Water	3,439,404	4,406,375	8,598,340	9,876,764	14.87%	6,378,893	(35.42%)
621	Permit Service Center	20,896,030	21,511,907	27,883,727	28,635,792	2.70%	29,004,488	1.29%

EXPENDITURE SOURCES

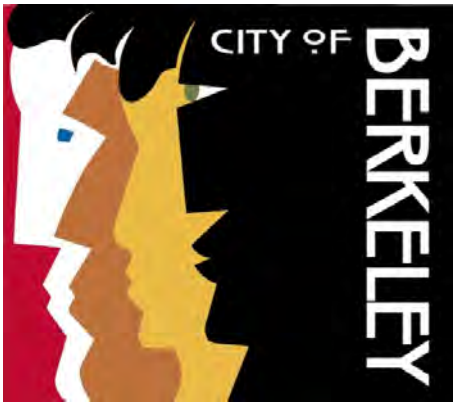
Expenditure Detail (continued)

Fund		FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change from Prior Year	FY 2028 Adopted	% Change from Prior Year
622	Unified Program (CUPA)	751,361	900,603	1,021,938	1,172,868	14.77%	1,205,875	2.81%
627	Off Street Parking Fund	5,579,715	6,919,051	7,203,521	7,700,602	6.90%	7,727,982	0.36%
631	Parking Meter Fund	9,267,639	10,012,959	10,178,760	9,419,091	(7.46%)	9,619,790	2.13%
636	Bldg Purchases & Mgmt	3,321,371	3,449,143	3,879,645	2,311,026	(40.43%)	2,348,066	1.60%
Internal Service Funds		**58,669,862**	**72,872,000**	**66,742,561**	**61,173,032**	**(8.34%)**	**54,660,084**	**(10.65%)**
671	Equipment Replacement	5,844,247	12,915,417	6,536,146	14,071,896	115.29%	8,981,659	(36.17%)
672	Equipment Maintenance	9,870,463	10,022,180	10,385,094	11,072,560	6.62%	9,728,117	(12.14%)
673	Building Maintenance	4,244,244	5,087,153	5,518,651	4,849,695	(12.12%)	4,772,032	(1.60%)
674	Central Services	367,203	408,929	411,006	413,179	0.53%	416,800	0.88%
676	Worker's Compensation	12,379,484	8,237,007	11,788,211	6,567,967	(44.28%)	6,651,715	1.28%
677	Sick and Vacation Payouts	2,981,977	3,262,849	-	-	0.00%	-	0.00%
678	Public Liability	3,780,103	4,899,622	3,760,097	3,760,097	0.00%	3,760,097	0.00%
679	Catastrophic Loss	6,676,509	7,720,055	3,447,023	3,447,023	0.00%	3,447,023	0.00%
680	IT Cost Allocation	12,525,632	20,318,788	24,896,333	16,990,615	(31.75%)	16,902,641	(0.52%)
Debt Service Funds		**16,182,349**	**15,550,132**	**15,010,856**	**17,341,100**	**15.52%**	**17,333,496**	**(0.04%)**
552	Meas FF - Library	1,340,088	1,334,038	1,330,513	1,336,638	0.46%	1,335,638	(0.07%)
553	2015 GORBS for 2007 GORBS	2,046,411	2,041,788	2,043,981	2,062,791	0.92%	2,060,101	(0.13%)
554	Berkeley Repertory Theatre	498,669	500,003	499,849	501,283	0.29%	499,181	(0.42%)
555	2015 GORBS for 2002 GORBS	376,197	376,172	378,696	381,552	0.75%	381,057	(0.13%)
556	2015 GORBS for 2007 GORBS SERA	141,691	141,371	142,312	143,615	0.92%	143,428	(0.13%)
557	2015 GORBS for 2008 Anml Shltr	479,289	478,206	479,416	483,822	0.92%	483,192	(0.13%)
558	2010 COP Animal Shelter	139,900	676,225	140,085	140,085	0.00%	140,085	0.00%
559	Meas M - St and Wtrshd Imprv	1,632,513	1,634,688	1,639,250	1,635,600	(0.22%)	1,638,913	0.20%
560	Meas T1 - Infrstr and Fac	4,656,831	3,760,906	3,755,881	3,752,681	(0.09%)	3,754,706	0.05%
561	Measure O - Housing Bonds	4,870,760	4,606,735	4,600,873	6,903,033	50.04%	6,897,195	(0.08%)
Successor Agency		**56,160**	**56,320**	**57,120**	**57,120**	**0.00%**	**57,120**	**0.00%**
762	Successor Acy - Savo Dsf	56,160	56,320	57,120	57,120	0.00%	57,120	0.00%

Expenditure Detail (continued)

Fund		FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	% Change from Prior Year	FY 2028 Adopted	% Change from Prior Year
Agency Funds		**4,559,828**	**3,429,772**	**6,880,059**	**7,763,309**	**12.84%**	**7,764,748**	**0.02%**
774	Sustainable Energy - 2	35,183	18,860	-	17,038	0.00%	17,007	(0.18%)
776	Thousand Oaks Undergrounding	101,066	98,261	100,096	97,006	(3.09%)	98,756	1.80%
777	Meas H - School Tax	472,288	-	500,000	500,000	0.00%	500,000	0.00%
778	CFD No. 1 Diaster Fire Prot	551,688	59,680	107,904	108,850	0.88%	107,850	(0.92%)
779	CFD No. 1 Mello-Roos	20,712	22,202	778,589	779,811	0.16%	780,531	0.09%
780	Sick Leave Entitlement	273,856	273,854	322,955	322,955	0.00%	322,955	0.00%
781	Berkeley Tourism Bus. Imp. Dst	708,835	639,324	2,209,676	2,298,135	4.00%	2,298,135	0.00%
782	Elmwood Bus. Imp. Dist	30,668	38,600	59,950	30,000	(49.96%)	30,000	0.00%
783	Solano Ave Bus. Imp. Dist	25,042	33,738	40,445	25,000	(38.19%)	25,000	0.00%
784	Telegraph Bus. Imp. Dist	629,676	527,415	826,643	667,525	(19.25%)	667,525	0.00%
785	North Shattuck Bus. Imp. Dist	307,823	113,078	334,076	248,903	(25.50%)	248,903	0.00%
786	Dwntwn Berk Prop and Impr Dist	1,402,991	1,604,760	1,599,725	2,668,086	66.78%	2,668,086	0.00%
Other Funds		**6,380,279**	**6,894,750**	**9,017,005**	**11,298,855**	**25.31%**	**11,298,855**	**0.00%**
801	Rent Stabilization Board	6,380,039	6,894,682	9,017,005	11,298,855	25.31%	11,298,855	0.00%
899	BHA - Section 8 Voucher	240	68	-	-	0.00%	-	0.00%
Trust Funds		**8,377,415**	**6,367,236**	**213,777**	**213,777**	**0.00%**	**213,777**	**0.00%**
701	Safety Members Pension	74,479	43,623	-	-	0.00%	-	0.00%
706	Police Medical Trust Fund	3,091,399	3,302,390	48,281	48,281	0.00%	48,281	0.00%
721	Retiree Med Fund - BHA	168,827	(142,303)	2,970	2,970	0.00%	2,970	0.00%
722	Retiree Med Ben - IBEW	134,367	88,826	2,563	2,563	0.00%	2,563	0.00%
723	Retiree Med Bene - Local 1	1,150,374	598,166	22,595	22,595	0.00%	22,595	0.00%
724	Retiree Med Bene - Z1 Mgmt	172,221	111,149	4,000	4,000	0.00%	4,000	0.00%
725	Retiree Med Ben - Z2 To Z6	399,503	245,454	12,000	12,000	0.00%	12,000	0.00%
726	Retiree Med Ben - Local 535	828,791	414,257	32,191	32,191	0.00%	32,191	0.00%
727	Retiree Med Ben - Local 790	658,378	271,592	37,106	37,106	0.00%	37,106	0.00%
731	Pol Ee Retiree Hlt Ast Pl	721,132	925,766	6,500	6,500	0.00%	6,500	0.00%
736	Fire Medical Trust Fund	977,944	508,316	45,571	45,571	0.00%	45,571	0.00%
Total All Fund Expenditures		**729,233,374**	**788,560,022**	**829,213,368**	**922,346,131**	**11.23%**	**873,462,044**	**(5.30%)**

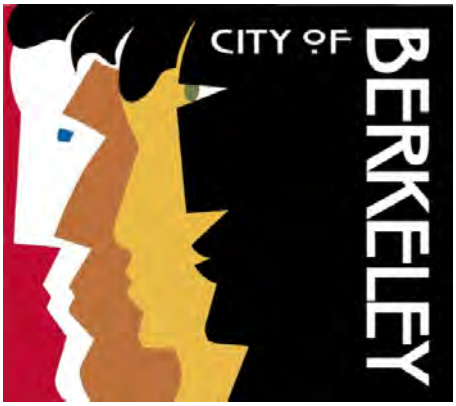
EXPENDITURE SOURCES


CITY OF
BERKELEY



Fund Forecasts




CITY OF
BERKELEY

Fund Forecasts

This section provides an overview of the City's essential and major funds, including the General Fund, selected Capital Project Fund, Special Revenue Funds, Special Assessment Funds, Enterprise Funds, and Internal Service Fund:

- Camps Fund,
- Clean Storm Water Fund,
- Street Light Assessment District Fund,
- Permit Service Center Fund,
- Sanitary Sewer Fund,
- Zero Waste Fund,
- Off-Street Parking Fund,
- Parking Meter Fund,
- Parks Tax Fund,
- UC Settlement Fund,
- Measure FF Fund-Street Repair,
- Marina Fund,
- Measure GG Fund,
- Measure FF Fund-Public Safety,
- General Fund,
- CIP Fund,
- IT Cost Allocation.

Special Revenue Fund is a fund used to account for revenues legally restricted to be spent on a specific purpose, service or program and include tax-based revenues and therefore cannot be used for other expenses.

. Some of City's major Special Revenue Funds include:

- Camps Fund,
- Parks Tax Fund,
- UC Settlement Fund,
- Measure GG Fund, and
- Measure FF- Public Safety
- Measure FF- Street Repair

Special Assessment Fund is a fund used to account for the financing of public improvements or services deemed to benefit primarily the properties against which special assessments are levied and include:

- Clean Storm Water Fund and
- Street Light Assessment District Fund.

Enterprise Funds are funds intended to be self-supporting and are used for activities which fees are charged to external customers for goods or services and include:

- Permit Service Center Fund,
- Zero Waste Fund,
- Sanitary Sewer Fund,
- Off-Street Parking Fund,
- Parking Meter Fund, and
- Marina Fund.

Internal Service Funds are funds used to account for goods and services provided by certain City departments or programs to other City departments or programs of the City on a cost-reimbursement fee basis. One of the City's internal service fund is:

- IT Cost Allocation

General Fund is the primary operating fund of the City. It is discretionarily used for multiple purposes and has the most flexibility in how funding can be spent. **Capital Project Funds** are used to pay for the City's capital projects. The primary source of funding for the CIP Fund is an annual transfer from the General Fund to the CIP Fund. The secondary source of funding is the excess property transfer tax over a certain amount (depends on current fiscal policy).

- General Fund
- CIP Fund

Overall Assumption and Forecast Trends

A number of these funds face shortfalls and require balancing measures to close these gaps. Revenue growth is limited by statutory "caps" on certain funds, specifically, the Clean Storm Water and the Streetlight Assessment funds since revenues have been essentially frozen since the passage of Proposition 218. In addition, several special tax funds are limited to annual increases based on the higher of the Bay Area Consumer Price Index (CPI) or Per Capita Personal Income Growth (PIG). For FY 2026, the PIG rate of 4.95 percent exceeded the CPI rate of 3.7975 percent and was applied to all tax rate adjustments except the Paramedic Tax, which is tied to CPI. The City cannot increase revenues in these funds without voter approval.

Economic conditions have also caused revenue losses in various enterprise funds. While ARPA funds have helped mitigate these impacts, long-term negative effects on fund stability are still projected. At the same time, expenditures have continued to rise due to factors similar to those affecting the General Fund, including inflation, cost-of-living salary adjustments, health benefit increases, and retirement cost growth.

Throughout the budget document, the FY 2026 Estimated Actuals are based on the Finance Department's first closing report of FY 2026 rather than the final audited financial statements.

Camps Fund

The Playground Camps Fund is a special revenue fund established to account for the revenue and expenses to operate and maintain the City's resident camps, including Berkeley Tuolumne Camp (BTC), Echo Lake Camp, and Cazadero Camp, as well as in-town self-supporting camp and recreation programs. Revenues from these programs are expected to cover operations, camp maintenance and capital costs.

Analysis of Camps Fund

In the 2013 Rim Fire, the Camps Fund lost its leading revenue earner when BTC burned down. After nine years of using Fund balance and restructuring existing programs to become more profitable, the Camps Fund was able to remain positive until BTC reopened in 2022. The first two years of BTC revenue was lower than expected. Since then, BTC performance has improved, and revenue in Echo Lake Youth, Day Camp and self-supporting recreation programs continue to be.

Despite the improvement in overall revenue, there is still a structural deficit in the Camps Fund of close to $800k/year. Fund balance bolstered by the final BTC insurance payment last year are projected to keep the fund in the black through FY30, but new revenue or reduced expenditures will be needed to keep the Fund solvent after that.

Camps Fund Forecast

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Actual	FY 2027 Adopted	FY 2028 Adopted	FY 2029 Projected	FY 2030 Projected
Beginning Fund Balance	**$ 608,614**	**$ 821,671**	**$ 821,671**	**$ 3,621,896**	**$ 2,818,678**	**$ 2,098,092**	**$ 1,332,406**
Revenues							
Fee Classes	1,207,917	710,000	1,211,246	728,930	736,381	743,914	751,530
After School	-	108,000	338,003	298,626	298,626	298,626	298,626
Aquatics	-	90,000	131,997	269,224	269,224	269,224	269,224
Rentals	-	-	7,184	3,216	3,216	3,216	3,216
Sports	-	60,000	99,595	188,176	193,822	199,636	205,625
Cazadero Rent	50,648	52,167	52,167	53,211	54,275	55,360	56,468
Cazzdero Insurance	-	-	119,487	-	-	-	-
Echo Lake Registration	966,664	973,114	1,067,320	1,116,497	1,116,497	1,116,497	1,116,497
Echo Lake Donations	24,260	-	-	-	-	-	-
Echo Lake Sales	2,000	-	-	-	-	-	-
Tuolumne Registration	1,290,717	1,304,801	1,500,770	1,370,041	1,370,041	1,425,000	1,425,000
Tuolumne Sales	56,532	45,000	62,106	45,900	46,818	47,754	48,709
	-	-	-	-	-	-	-
Tuolumne Insurance	2,796	-	2,157,730	-	-	-	-
Tuolumne Rentals	108,447	75,000	134,565	100,000	100,000	100,000	100,000
Tuolumne Donations	36,537	-	1,923	-	-	-	-
Day Camp Registration	523,189	523,315	529,984	604,283	604,283	556,483	556,483
Donations	9,849	10,000	8,000	10,000	10,000	10,000	10,000
ARPA Transfer In	-	-	-	-	-	-	-
Subtotal, Revenues	**$ 4,279,556**	**$ 3,951,397**	**$ 7,422,077**	**$ 4,788,104**	**$ 4,803,183**	**$ 4,825,710**	**$ 4,841,378**
Expenditures							
Personnel	$ 1,973,874	$ 2,203,335	$ 2,563,759	$ 2,698,508	$ 2,773,173	$ 2,858,498	$ 2,915,668
Non-Personnel & Capital	2,092,625	2,184,034	2,058,092	2,892,814	2,750,596	2,732,898	2,777,556
Subtotal, Expenditures	**$ 4,066,499**	**$ 4,387,369**	**$ 4,621,852**	**$ 5,591,322**	**$ 5,523,769**	**$ 5,591,396**	**$ 5,693,224**
Annual Surplus/(Shortfall)	213,057	(435,972)	2,800,225	(803,218)	(720,586)	(765,686)	(851,846)
Ending Fund Balance	**$ 821,671**	**$ 385,699**	**$ 3,621,896**	**$ 2,818,678**	**$ 2,098,092**	**$ 1,332,406**	**$ 480,560**

Camps Fund Forecast Table | Assumptions

- Camps Fund is expected to be self-supporting.
- These projections exclude $550k of capital in FY25-26 and $355k/year of scholarship/ DEI subsidized program costs.

Revenues

- Echo, BTC and Day Camp revenue reflect 5% fee increase in FY27.
- FY26 revenue reflects the final BTC insurance revenue of $2.157M and revenue for Cazadero storm damage insurance claim $119K.
- Projected revenue in FY29 and FY30 reflects updated revenue projections.

Expenditures

- Personnel costs reflect labor negotiations and 2% in FY28 and outer years.
- Non-Personnel annually reflects $230K cost shifts to the General Fund for scholarships.
- Non-Personnel costs escalate 2% per year starting in FY28.
- FY27 includes $75K minor maintenance and $585K for capital. FY28K includes $75K for minor maintenance and $415K for capital.
- Although the FY 2026 Actual shows an ending fund balance of $3.62 million, this does not account for encumbrances or unspent one-time project allocations that will carry into FY 2027. As a result, the available fund balance is lower than the forecast ending balance.
- Starting fund balance in FY29 is higher than ending fund balance in FY28 due to updated projections.

Clean Storm Water

The Clean Storm Water fund provides the funding for the maintenance and improvement of the City's storm water drainage system to reduce the pollutants in storm water from entering local creeks and the Bay. Revenue to this fund is from the collection of fees charged to every owner of real property in the city of Berkeley and is collected through property taxes.

Analysis of Clean Storm Water Fund

Prior to FY 19, Clean Storm Water Fund revenues were fee-supported and are capped at 1996 levels by Proposition 218, set at a flat $34 fee per year. The revenues generated by this fee were no longer sufficient to pay for the Clean Storm Water program. The City conducted a Proposition 218 rate increase process that was approved by the voters and the City Council. The new fees generated by the 2018 Clean Storm Water Fee are shown as separate line item on property tax bills from the 1991 Clean Storm Water Fees. The fee is subject to an annual adjustment based on the Consumer Price Index in future years, up to 3% per year.

Clean Stormwater Fund Forecast

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Actual	FY 2027 Adopted	FY 2028 Adopted	FY 2029 Projected	FY 2030 Projected
Beginning Fund Balance	**$ 11,513,554**	**$ 12,187,345**	**$ 12,187,345**	**$ 10,174,338**	**$ 4,849,465**	**$ 3,022,463**	**$ 1,394,737**
Revenues							
Clean Storm Water Fees	$ 4,733,211	$ 4,551,890	$ 4,760,979	$ 4,551,890	$ 4,551,890	$ 4,688,447	$ 4,829,100
Interest	346,954	-	344,600	-	-	354,938	365,586
University in Lieu (LRDP)	-	-	-	-	-	-	-
ARPA	-	-	-	-	-	-	-
Subtotal, Revenues	**$ 5,080,165**	**$ 4,551,890**	**$ 5,105,579**	**$ 4,551,890**	**$ 4,551,890**	**$ 5,043,385**	**$ 5,194,686**
Expenditures							
Personnel	$ 1,838,395	$ 2,400,811	$ 2,119,339	$ 2,587,324	$ 2,672,616	$ 2,779,521	$ 2,890,701
Non-Personnel & Capital	2,567,980	6,197,527	4,999,248	7,289,439	3,706,276	3,891,590	4,086,169
Subtotal, Expenditures	**$ 4,406,374**	**$ 8,598,338**	**$ 7,118,587**	**$ 9,876,763**	**$ 6,378,892**	**$ 6,671,111**	**$ 6,976,870**
Annual Surplus/(Shortfall)	**673,791**	**(4,046,448)**	**(2,013,008)**	**(5,324,873)**	**(1,827,002)**	**(1,627,726)**	**(1,782,184)**
Ending Fund Balance	**$ 12,187,345**	**$ 8,140,897**	**$ 10,174,337**	**$ 4,849,465**	**$ 3,022,463**	**$ 1,394,737**	**$ (387,447)**

Clean Storm Water Fund Forecast Table | Assumptions

Revenues

- The projected interest rate for FY29 - FY30 is 3%
- FY 2029-2030 Projected Clean Storm Water fees include a 3% increase over the prior year.
- The UC Long Range Development Plan agreement has changed to include other infrastructure near the University and is no longer limited to the clean stormwater program.

Expenditures

- FY 2029-2030 Projected Personnel is 4% over the prior year.
- FY 2029-2030 Projected Non-Personnel includes 5% over prior year.
- West Berkeley Aquatic Park Construction to be spent in Spring 2027. EPA grant funded project. Clean Storm Water fund to cover costs that exceed grant award.
- Although the FY 2026 Actual shows an ending fund balance of $10.17 million, this does not account for encumbrances or unspent one-time project allocations that will carry into FY 2027. As a result, the available fund balance is lower than the forecast ending balance.

Streetlight Assessment District Fund

The Streetlight Assessment District Fund provides for maintenance of the City's 8,011 streetlights along the public streets, parking lots, pathways, recreation facilities, and marina. Also, it is to be used for installation or construction of public lighting facilities. Revenue to this fund is collected through annual property taxes and is capped by Proposition 218, allowing for no rate increase to this assessment without voter approval.

Analysis of Street Light Assessment District Fund

Property owners and the City Council approved a new 2018 Streetlight Assessment District that is shown as a separate line on the property tax bills. The Proposition 218 revenue increase provides additional revenue to support the program and maintain service levels. The approved ballot measure also allows for an inflation adjustment based on the Consumer Price Index, but no more than 3% per year. The inflation index can be applied to the sum of the 1982 and 2018 assessments. In FY 2022, Public Works initiated an annual capital improvement project for the street light program. As the work on the streetlight deferred maintenance and capital plan ramps up, frozen positions will be reassessed.

Street Light Assessment Fund Forecast

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Actual	FY 2027 Adopted	FY 2028 Adopted	FY 2029 Projected	FY 2030 Projected
Beginning Fund Balance	**$ 2,483,959**	**$ 2,405,783**	**$ 2,405,783**	**$ 2,120,477**	**$ 400,879**	**$ (1,659,521)**	**$ (3,366,138)**
Revenues							
St Lt Assmt. District 1982 and St Lt Maintenance and Improvement District 2018	$ 2,225,306	$ 2,240,939	$ 2,300,003	$ 2,240,939	$ 2,240,939	$ 2,308,167	$ 2,377,412
Misc. Revenue (Damage to City Prop, Elec. St. Lt. Insp., Caltrans, Gain/Loss)	612	-	25,374	-	-	-	-
Misc. Revenue - Insurance Claims	7,400	-	-	-	-	-	-
Interest	67,948	-	63,491	-	-	65,396	67,358
Subtotal, Revenues	**$ 2,301,266**	**$ 2,240,939**	**$ 2,388,868**	**$ 2,240,939**	**$ 2,240,939**	**$ 2,373,563**	**$ 2,444,770**
Expenditures							
Personnel	$ 659,402	$ 1,133,287	$ 913,067	$ 1,713,551	$ 1,753,551	$ 1,797,180	$ 1,869,068
Non-Personnel & Capital	1,720,040	2,151,373	1,761,107	2,246,986	2,547,788	2,283,000	2,397,150
Subtotal, Expenditures	**$ 2,379,442**	**$ 3,284,660**	**$ 2,674,174**	**$ 3,960,537**	**$ 4,301,339**	**$ 4,080,180**	**$ 4,266,218**
Annual Surplus/(Shortfall)	**(78,176)**	**(1,043,721)**	**(285,306)**	**(1,719,598)**	**(2,060,400)**	**(1,706,617)**	**(1,821,448)**
Ending Fund Balance	**$ 2,405,783**	**$ 1,362,062**	**$ 2,120,477**	**$ 400,879**	**$ (1,659,521)**	**$ (3,366,138)**	**$ (5,187,586)**

Street Light Assessment District Fund Forecast Table | Assumptions

Revenues

- Projected special assessment tax revenue growth rate of 3%.
- The majority of the revenue is received in December and again in late March through April through property taxes.

Expenditures

- Vacancy rate is extremely high in this division. Difficulties in sourcing qualified candidates at appropriate level for electrical work. Anticipate hiring and filling vacancies further in FY27 and FY28.
- Personnel growth projected at 4%.
- Non-personnel growth projected at 5%.
- Annual Pole replacement plan for cost, maintenance and scheduled replacement - FY27 $200,000, FY28 $680,000, and FY29 $200,000.
- Although the FY 2026 Actual shows an ending fund balance of $2.12 million, this does not account for encumbrances or unspent one-time project allocations that will carry into FY 2027. As a result, the available fund balance is lower than the forecast ending balance.

Historical Forecast Notes

- Street lighting special assessment district to be used for maintenance and/or servicing of existing and future public lighting facilities, and the installation or construction of public lighting for the maintenance of servicing thereof, including grading, cleaning, removal of debris, the installation of curbs and gutters, walls, sidewalks or paving or water, irrigation, drainage, or electrical facilities.

Permit Service Center Fund

The Permit Service Center Fund serves as the fund for the collection of zoning fees, building fees, and plan check fees. The fees are established by the City Council through a public hearing and adoption of a resolution establishing a fee schedule.

Analysis of Permit Service Center Fund

The fund is maintaining a positive fund balance over the next few years but is facing an annual operating shortfall. Personnel costs have increased due to negotiated COLAs and higher fringe benefit costs. Non-personnel costs have increased due to inflation, which is expected to slow but continue during the forecast period. Accela, the Planning and Development Department's current permitting software, is scheduled for replacement. Implementation costs for Clariti, the new permitting software, are budgeted at $2.5 million over this budget period. The new software is expected to go live in FY28.

Permit Service Center Fund Forecast

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Actual	FY 2027 Adopted	FY 2028 Adopted	FY 2029 Projected	FY 2030 Projected
Beginning Fund Balance	**$ 36,568,760**	**$ 36,464,831**	**$ 36,464,831**	**$ 35,250,593**	**$ 27,489,372**	**$ 19,359,455**	**$ 15,783,466**
Revenues							
Revenue from PSC	$ 21,425,775	$ 17,753,626	$ 21,838,471	$ 20,874,569	$ 20,874,569	$ 23,168,711	$ 23,749,956
Subtotal, Revenues	**$ 21,425,775**	**$ 17,753,626**	**$ 21,838,471**	**$ 20,874,569**	**$ 20,874,569**	**$ 23,168,711**	**$ 23,749,956**
Expenditures							
Personnel	$ 15,304,309	$ 18,770,021	$ 16,104,436	$ 19,126,094	$ 19,737,286	$ 18,639,907	$ 18,942,921
Non-Personnel & Capital	6,225,395	9,113,699	7,022,614	9,509,696	9,267,200	8,104,793	8,359,872
Subtotal, Expenditures	**$ 21,529,704**	**$ 27,883,720**	**$ 23,127,050**	**$ 28,635,790**	**$ 29,004,486**	**$ 26,744,700**	**$ 27,302,793**
Annual Surplus/(Shortfall)	**(103,929)**	**(10,130,094)**	**(1,288,579)**	**(7,761,221)**	**(8,129,917)**	**(3,575,989)**	**(3,552,837)**
Ending Fund Balance	**$ 36,464,831**	**$ 26,334,737**	**$ 35,176,252**	**$ 27,489,372**	**$ 19,359,455**	**$ 15,783,466**	**$ 12,230,629**

Permit Service Center Fund Forecast Table | Assumptions

Revenues

- Revenue budget for FY 27 - FY 28 was based on the following factors at the time of budget development: 1) FY 26 projected revenues; 2) 7-10-year cyclical development pattern starting from last downturn; 3) land use permit applications submitted; 4) anticipated development activity with a 3% inflationary cost of project valuation, integrated with uncertainty in status of pandemic, labor shortages, supply chain challenges, and increase in CPI and inflation, all of which could impact development activity.
- Stronger-than-expected revenue in the final months of FY26, followed by a strong start in FY27, indicates that actual revenues are trending upward rather than downward. Accordingly, the department has increased its revenue projections for FY29 and FY30.

Expenditures

- Personnel: The FY 27 and FY 28 budgets assume all authorized positions will be filled for the full year each year. The FY 29 and FY 30 projections apply historical vacancy rates to better reflect expected staffing levels, resulting in lower projected personnel costs.
- Although the FY 2026 Actual shows an ending fund balance of $35.18 million, this does not account for encumbrances or unspent one-time project allocations that will carry into FY 2027. As a result, the available fund balance is lower than the forecast ending balance.

Sanitary Sewer Fund

Sanitary sewer fees pay for the costs of operation, maintenance, rehabilitation and improvement of the City's sanitary sewer collection system and comply with requirements imposed by the Consent Decree entered into with the Environmental Protection Agency (EPA) in July 2014. Sewer service fees are charged to users of the City's sanitary system and are calculated on each hundred cubic feet of water used by each water account serving the premises as established by City Council Resolution. Sewer fees are collected through the payment of the property water bill (e.g., East Bay Municipal Utilities District [EBMUD]).

Analysis of Sanitary Sewer Fund

Sanitary Sewer Fund Rate increases approved by City Council June, 2015 expired June 30, 2020. A Sanitary Sewer Master Plan is in progress to evaluate Sanitary Sewer construction and operations programs to determine if future rate increases may be necessary. Current drought conditions may negatively impact revenue collections depending upon the degree of water conservation achieved by City of Berkeley residents and Commercial businesses. The Sanitary Sewer Fund is an enterprise fund that fully supports the operating and capital cost of the Sanitary Sewer program. CIP programming needs beyond FY 2028 are uncertain pending requirements yet to be determined under the Consent Decree.

Sanitary Sewer Fund Forecast

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Actual	FY 2027 Adopted	FY 2028 Adopted	FY 2029 Projected	FY 2030 Projected
Beginning Fund Balance	**$ 44,337,428**	**$ 49,816,635**	**$ 49,816,635**	**$ 54,466,477**	**$ 38,237,857**	**$ 23,838,257**	**$ 24,428,044**
Revenues							
Sewer Fees EBM	$ 25,016,898	$ 24,724,000	$ 24,401,429	$ 24,724,000	$ 24,724,000	$ 25,465,720	$ 26,229,692
Connection Fees	-	-	-	-	-	-	-
Misc. Fees	5,581	5,000	21,590	5,000	5,000	5,000	5,000
Interest	1,451,967	257,977	1,564,704	257,977	257,977	-	-
Subtotal, Revenues	**$ 26,474,446**	**$ 24,986,977**	**$ 25,987,723**	**$ 24,986,977**	**$ 24,986,977**	**$ 25,470,720**	**$ 26,234,692**
Expenditures							
Personnel	$ 8,527,324	$ 11,545,656	$ 8,968,024	$ 11,880,986	$ 12,254,840	$ 12,745,034	$ 13,254,835
Non-Personnel & Capital	12,467,915	21,987,808	12,369,857	29,334,611	27,131,737	12,135,899	13,128,998
Subtotal, Expenditures	**$ 20,995,239**	**$ 33,533,464**	**$ 21,337,881**	**$ 41,215,597**	**$ 39,386,577**	**$ 24,880,933**	**$ 26,383,833**
Annual Surplus/(Shortfall)	**5,479,207**	**(8,546,487)**	**4,649,842**	**(16,228,620)**	**(14,399,600)**	**589,787**	**(149,141)**
Ending Fund Balance	**$ 49,816,635**	**$ 41,270,148**	**$ 54,466,477**	**$ 38,237,857**	**$ 23,838,257**	**$ 24,428,044**	**$ 24,278,903**

Sanitary Sewer Fund Forecast Table | Assumptions

Revenues

- No future rate increases implemented until the completion of a Sanitary Sewer Master Plan and determination of potential impacts to fund.

Expenditures

- Personnel: Projected FY 2029 & FY 2030 Personnel includes a 4% increase over prior year to evaluate the effects of possible personnel increases (such as steps, PERS or Worker's Comp) on the fund.
- Non-Personnel: Projected FY 2029 & FY 2030 Non-Personnel reflects a 5% increase over the prior year.
- Although the FY 2026 Actual shows an ending fund balance of $54.47 million, this does not account for encumbrances or unspent one-time project allocations that will carry into FY 2027. As a result, the available fund balance is lower than the forecast ending balance.

Zero Waste Fund

The Zero Waste Fund supports the City of Berkeley's refuse collection, recycling, transfer, processing, disposal, and related zero waste activities. Revenues are primarily generated through refuse collection charges assessed to residential and commercial customers and disposal fees collected at the City's Transfer Station. Refuse charges are collected through property tax bills or paid directly to the City. Refuse rates are established by resolution of the City Council following the majority-protest process required under Proposition 218. Current charges are generally based on the size and number of collection containers and the frequency of service.

Analysis of Zero Waste Fund

A comprehensive rate study was completed in FY 2022 to evaluate the rate adjustments necessary to sustain Zero Waste operations, recover the costs of recycling collection and other programs, and address the Transfer Station's long-term capital needs. The resulting five-year rate schedule was approved through the Proposition 218 process in June 2023, with the final scheduled increase taking effect in FY 2028. Although the Zero Waste Fund currently maintains a positive fund balance, annual expenditures are projected to exceed revenues over the next several years. The primary factor contributing to this shortfall is the significant increase in regulatory compliance costs and related litigation involving the former landfill at César Chávez Park and stormwater permit compliance issues at the Transfer Station, along with increasing operating and contractual expenses.

An additional driver is the structure of the current five-year rate schedule. To lessen the financial impact on residents and businesses, rates were phased in below the full cost of service, with the fund balance absorbing the difference. Consistent with the current rate resolution, the fund was projected to draw down by approximately $10.3 million over the five-year period. A new Proposition 218 rate study is underway to evaluate the adjustments necessary to align future revenues with the actual cost of service, address anticipated regulatory and capital costs, and maintain the long-term financial stability of Zero Waste operations.

Zero Waste Fund Forecast

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Actual	FY 2027 Adopted	FY 2028 Adopted	FY 2029 Projected	FY 2030 Projected
Beginning Fund Balance	**$ 20,539,424**	**$ 18,587,276**	**$ 18,587,276**	**$ 18,668,026**	**$ 16,785,075**	**$ 19,424,248**	**$ 16,170,252**
Revenues							
Residential Collection	$ 17,802,265	$ 19,609,604	$ 19,609,604	$ 21,991,173	$ 23,598,167	$ 23,598,167	$ 23,598,167
Commercial Collection	17,990,231	21,621,528	21,621,528	19,712,353	20,500,846	20,500,846	20,500,846
Transfer Station	9,042,449	9,582,257	9,582,257	10,925,146	11,252,901	9,869,725	10,165,816
Franchise Fees	657,348	425,000	341,142	475,000	475,000	500,000	500,000
Recycling Fee	2,047,080	2,494,612	2,494,612	2,117,153	2,201,637	2,201,637	2,201,637
Recycling Food Waste	3,456,794	4,268,034	4,268,034	4,225,468	4,394,487	4,394,487	4,394,487
CoB Interdepartmental	1,298,967	1,242,965	1,242,965	1,584,194	1,647,562	1,647,562	1,647,562
Exempt Agencies	376,062	499,585	499,585	591,356	615,010	615,010	615,010
Misc. Revenue	1,313,120	1,572,804	1,572,804	548,160	548,160	1,474,259	1,474,259
Subtotal, Revenues	**$ 53,984,316**	**$ 61,316,389**	**$ 61,232,531**	**$ 62,170,003**	**$ 65,233,770**	**$ 64,801,693**	**$ 65,097,784**
Expenditures							
Personnel	$ 24,380,740	$ 27,039,216	$ 26,370,004	$ 25,013,100	$ 25,838,363	$ 27,424,804	$ 28,521,796
Non-Personnel & Capital	31,555,724	34,575,712	34,781,777	39,039,854	36,756,234	40,630,885	52,453,860
Subtotal, Expenditures	**$ 55,936,464**	**$ 61,614,928**	**$ 61,151,781**	**$ 64,052,954**	**$ 62,594,597**	**$ 68,055,689**	**$ 80,975,656**
Annual Surplus/(Shortfall)	**(1,952,148)**	**(298,539)**	**80,750**	**(1,882,951)**	**2,639,173**	**(3,253,996)**	**(15,877,872)**
Ending Fund Balance	**$ 18,587,276**	**$ 18,288,737**	**$ 18,668,026**	**$ 16,785,075**	**$ 19,424,248**	**$ 16,170,252**	**$ 292,380**

Zero Waste Fund Forecast Table | Assumptions

Revenues

- Residential and Commercial rates increases approved by the City Council on July 1, 2024.
- FY 2025 through FY 2028 projections reflect the five-year rate schedule approved in June 2023, with the final scheduled increase taking effect in FY 2028.
- The current schedule assumes the use of approximately $10.3 million in fund balance over five years to phase in rates and lessen the financial impact on customers.
- The Division is accelerating the next Proposition 218 rate study by approximately one year, with the goal of implementing a new rate schedule beginning in FY 2028, subject to completion of the Proposition 218 process and City Council approval.
- Transfer Station rate increases implemented August 2022.Council resolution authorizes City Manager to increase rates annually by CPI. FY 2027 proposal in progress.

Expenditures

- Potential and pending regulatory compliance, remediation, legal, and litigation-related costs involving the former landfill at César Chávez Park and stormwater permit compliance at the Transfer Station are not in the adopted budget and will be added via the amendment to Annual Appropriation Ordinance process, if needed.
- The forecast reflects increasing operating and contractual costs associated with refuse collection, recycling, transportation, processing, and disposal services.
- The Transfer Station Replacement Project remains in the early design and environmental-review phase. Construction is tentatively anticipated to begin in FY 2030, with project expenditures increasing as the project advances through permitting, design, and construction.
- FY 2029 and forward projected includes a 4% increase in personnel to show impact to fund of steps increases, PERS, Workers Compensation, and other personnel related costs.
- Although the FY 2026 Actual shows an ending fund balance of $18.67 million, this does not account for encumbrances or unspent one-time project allocations that will carry into FY 2027. As a result, the available fund balance is lower than the forecast ending balance.

Off-Street Parking Fund

The Off-Street Parking Fund is an enterprise fund used for capital, operation, and maintenance of off-street parking facilities (garages). The City of Berkeley owns three garages (Center Street Garage, Oxford Garage, and Telegraph Channing Garage).

The rates for the garages follow the goBerkeley program which governs demand-responsive parking and Transportation Demand Management (TDM). The Off-Street Parking Fund pays back the debt service of 2016 Revenue Bond to fund the replacement of the Center Street Garage. The Center Street Garage Reconstruction project was completed in October 2018 and the grand opening in November 2018. The first full debt service payment for the revenue bond was made in FY20. The Off-Street Parking Garage Fund is required to have a 1.25 Debt Service Coverage Ratio.

Analysis of Off-Street Parking Fund

In FY19, the Center Street Garage reopened following a two-year construction closure, with parking demand recovering slowly. By early FY20, demand and revenue were approaching staff projections until the March 2020 COVID-19 pandemic shelter-in-place order. The impact on Fund 627 was immediate, severe, and long-lasting. Annual revenues stabilized in FY23 relative to FY22 due to increased garage utilization through March 2023; however, FY24 and FY25 revenues dropped sharply to 38% and 74% of FY22 levels, respectively. These revenue shortfalls depleted fund reserves, requiring $1.9M in General Fund support in FY24 for garage debt service and a $4.14M American Rescue Plan Act (ARPA) transfer in FY22 and FY23 to sustain operations.

Although revenues recovered to 100% of pre-pandemic (2019) levels by the end of FY26, the protracted recovery has left the Off-Street Parking Fund—and the Center Street Garage in particular—four years behind planned revenue growth. Consequently, the fund balance turned negative in FY21 and is projected to decline further through FY30 and beyond. To mitigate these deficits, City Council adopted revenue enhancements in early 2026 (Resolution No. 72,116-N.S., effective March 1, 2026), which increased hourly rates at the Telegraph-Channing Garage and expanded monthly permit capacity. Together, these enhancements are estimated to generate $300,000 in new annual revenue, complemented by vendor operational adjustments that reduce non-personnel expenditure growth.

Off-Street Parking Fund Forecast

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Actual	FY 2027 Adopted	FY 2028 Adopted	FY 2029 Projected	FY 2030 Projected	FY 2030 Projected
Beginning Fund Balance	$ (2,414,190)	$ (3,403,641)	$ (3,403,641)	$ (5,135,570)	$ (7,963,027)	$ (10,817,864)	$ (13,099,174)	$ (5,690,123)
Revenues								
Garage Totals	$ 4,536,616	$ 4,444,379	$ 5,076,922	$ 4,444,379	$ 4,444,379	$ 5,865,960	$ 6,041,939	$ 3,477,231
Miscellaneous Revenue	84,734	92,378	105,398	92,378	92,378	115,171	118,626	17,010
General Building Leases	308,250	336,388	402,826	336,388	336,388	440,178	453,384	-
1x Transfer in from 631 Fund	1,000,000	-	-	-	-	-		-
American Rescue Plan Act Transfer	-	-	-	-	-	-		-
Subtotal, Revenues	**$ 5,929,600**	**$ 4,873,145**	**$ 5,585,146**	**$ 4,873,145**	**$ 4,873,145**	**$ 6,421,309**	**$ 6,613,949**	**$ 3,494,241**
Expenditures								
Personnel	$ 625,445	$ 795,199	$ 715,102	$ 847,043	$ 873,623	$ 804,393	$ 836,568	$ 523,943
Non-Personnel & Capital	6,293,606	6,408,323	6,601,973	6,853,559	6,854,359	7,898,226	8,197,585	6,689,298
Subtotal, Expenditures	**$ 6,919,051**	**$ 7,203,522**	**$ 7,317,075**	**$ 7,700,602**	**$ 7,727,982**	**$ 8,702,619**	**$ 9,034,153**	**$ 7,213,241**
Annual Surplus/(Shortfall)	**(3,403,641)**	**(2,330,377)**	**(1,731,929)**	**(2,827,457)**	**(2,854,837)**	**(2,281,310)**	**(2,420,204)**	**(3,719,000)**
Ending Fund Balance	$ (3,403,641)	$ (5,734,018)	$ (5,135,570)	$ (7,963,027)	$ (10,817,864)	$ (13,099,174)	$ (15,519,378)	$ (9,409,123)

Off-Street Parking Fund Forecast Table | Assumptions

Revenues

- Per Resolution 72,116 revenue enhancements were authorized to start March 1, 2026. Hourly rate for Telegraph/Channing Garage will increase by $1-$4, estimated to generate additional $150,000 annually. Number and price for monthly parking permits in the three garages will increase, estimated to generate additional $150,000 annually. Due to timelines these increases were not in the adopted budget, updated FY27 revenue projection is $6,052,700 and FY28 is $6,234,281.
- Per Center St. Parking Garage bond agreement, the Parking Meter Fund 631 is a secondary revenue stream and both Fund 627 Off-Street Parking and 631 are reviewed as a whole. Updated projected combined fund balance for FY27 is -$2,472,967, FY28 is -$2,569,053, FY29 is -$2,357,322, and FY30 is -$2,356,508.

Expenditures

- Parking Services Administrative Office Specialist II has been reallocated to different Divisions/funding sources.
- Reduce garage staffing expenses: reduce vendor expenses related to security staffing at the Center Street Garage. Security staffing will be reduced from two shifts to one shift per day and additional shifts will be added on an as-needed basis to support scheduled events. Staff from LAZ, the City's garage operator, will support their subcontractor's security staff when needed to provide an acceptable level of service. This measure is anticipated to result in approximately $90,000 annual savings.

Parking Meter Fund

Parking Meter revenue is generated through payments made by hourly parkers using “pay and display” parking meters, single space parking meters, and through a mobile parking app called ParkMobile. This enterprise fund provides the funding for the maintenance, collection, capital, and enforcement of parking meters. The Parking Meter Fund is the secondary surety in the Parking Revenue Bonds, Series 2016 (for the Center Street Garage Reconstruction Project).

Analysis of Parking Meter Fund

Prior to the COVID-19 pandemic, the Parking Meter Fund maintained a healthy reserve, averaging over $10 million annually in revenue between 2016 and 2019. Pandemic-driven impacts were immediate, severe, and ongoing: revenues for FY 2023, FY 2024, and FY 2025 stood at 70%, 40%, and 75% of FY 2022 levels, respectively, depleting fund reserves. Revenue recovery remains sluggish in FY 2026 at 83% of FY 2022 levels.

To restore fund solvency, City Council passed two revenue enhancement measures in 2026. First, Resolution No. 72,116-N.S. increased minimum citywide parking meter rates, raised hourly rates in high-demand zones, and established special event pricing for Cal Football game days—generating an estimated $360,000 in new annual revenue. Second, Ordinance No. 8,012-N.S. enacted broader operational changes: 1) extending meter hours to 8 p.m. citywide; 2) operating meters, pay stations, and enforcement on Sundays; 3) expanding meter zones into new high-demand areas; and 4) authorizing a transition toward cashless pay stations. While these operational expansions generate $3,572,000 in gross annual revenue, increased enforcement and capital expenses of $2,620,000 result in a net annual gain of approximately $952,000.

Parking Meter Fund Forecast

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Actual	FY 2027 Adopted	FY 2028 Adopted	FY 2029 Projected	FY 2030 Projected
Beginning Fund Balance	**$ 5,969,897**	**$ 4,753,127**	**$ 4,753,127**	**$ 5,495,326**	**$ 4,642,478**	**$ 3,588,931**	**$ 3,765,229**
Revenues							
Parking Metered	$ 8,597,501	$ 8,416,226	$ 9,246,001	$ 8,416,226	$ 8,416,226	$ 12,237,683	$ 12,604,813
Point-to-Point Vehicle Share	38,517	150,000	-	-	-	-	-
All Other	160,169	17	124,863	150,017	150,017	136,442	140,534
American Rescue Plan Act Transfer	-	-	-	-	-	-	-
Subtotal, Revenues	**$ 8,796,187**	**$ 8,566,243**	**$ 9,370,864**	**$ 8,566,243**	**$ 8,566,243**	**$ 12,374,125**	**$ 12,745,347**
Expenditures							
Personnel	$ 5,266,870	$ 6,187,553	$ 5,592,410	$ 6,470,172	$ 6,670,871	$ 7,868,710	$ 8,183,458
Non-Personnel & Capital	4,746,087	3,991,207	3,036,255	2,948,919	2,948,919	4,329,117	3,906,178
Subtotal, Expenditures	**$ 10,012,957**	**$ 10,178,760**	**$ 8,628,665**	**$ 9,419,091**	**$ 9,619,790**	**$ 12,197,827**	**$ 12,089,636**
Annual Surplus/(Shortfall)	**(1,216,770)**	**(1,612,517)**	**742,199**	**(852,848)**	**(1,053,547)**	**176,298**	**655,711**
Ending Fund Balance	**$ 4,753,127**	**$ 3,140,610**	**$ 5,495,326**	**$ 4,642,478**	**$ 3,588,931**	**$ 3,765,229**	**$ 4,420,940**

Parking Meter Fund Forecast Table | Assumptions

Revenues

- Car Share Permits ended in early FY2025.
- Per Resolution 72,116 revenue enhancements were authorized to start March 1, 2026. Increase parking meter rates for select parking meters to address high parking demand, estimated additional revenue of $70,000 annually. Increasing the minimum hourly rate from $.50/hour or $.75/hour to $1.50/hour, or to pre-COVID-19 levels is estimated to generate $210,000 in additional annual revenue. Special event rates: charging a 50% surcharge for meters near California Memorial Stadium on Cal Football game days would generate an estimated $80,000 in additional annual revenue . Due to timelines these increases were not in the adopted budget, updated FY27 revenue projection is $10,916,990 and FY28 is $11,902,000.
- Long-Term strategies were brought to council in FY26, Extend meter operating hours from 6 p.m. up to 8 p.m., estimated to generate $1,300,000 in additional annual revenue. Operating meters and parking enforcement on Sundays, a net increase of about $350,000 after subtracting additional parking enforcement costs. Installing meters in commercial areas where they currently do not exist, about $300,000 in additional net annual revenue.
- Per Center St. Parking Garage bond agreement, Metered Parking Fund 631 is a secondary revenue stream and both Fund 627 Off-Street Parking and 631 are reviewed as a whole. Updated projected combined fund balance for FY27 is -$2,472,967, FY28 is -$2,569,053, FY29 is -$2,357,322, and FY30 is -$2,356,508.

Expenditures

- Assumed 4% increase in personnel costs and 5% in non-personnel. Additional Parking Enforcement staff added according to extended operating hours.
- All parking meters will no longer be supported by vendors after calendar year 2028 and will need to be replaced before then, the reason for CIP increase in FY2027, FY2028.
- Non-Personnel includes transfers to general fund, for Public Commons for Everyone Initiative, Property-Based Improvement District, and Catastrophic Insurance, paused for FY27/28 and resuming in FY29.

Parks Tax Fund

The Parks Tax is a special tax charged to Berkeley property owners on a square foot basis and is used to fund the maintenance of parks, city trees, and landscaping in the City of Berkeley. Berkeley voters approved the tax in May 1997 to replace the Landscape Assessment District. The tax rate was initially set by the voters and was adjusted annually based on the Consumer Price Index (CPI). In the November 2014 election, voters approved a 16.7% increase to the Parks Tax and approved allowing the annual adjustment to the tax rate to be indexed to greater of either the CPI or the per capita Personal Income Growth in California. In the November 2024 election, voters approved a 20% increase to the Parks Tax. Revenue is based on a square footage calculation and is collected through the property tax bill.

Analysis of Parks Tax Fund

The passage of Measure F in 2014 and Measure Y in 2024 provided increased annual funding for capital ($2.75M) and for minor maintenance ($450k), over $600k for tree planting, and $1.5M in funding to cover Waterfront Park and landscape costs that had previously been borne by the Marina Fund. In FY27, the Parks Tax Fund has a higher capital burden, from loss of General Fund capital funding and sunset of Measure T1, the 2016 infrastructure bond funding citywide capital projects. This leaves Parks Tax as the only source for needed funds to complete FY27 capital projects including the Martin Luther King Jr. Youth Services Center, Santa Fe Tracked to Park, and Tom Bates Regional Sports Complex community space, restrooms, soccer field and pickleball court projects. Fund balance is projected to dip to 10.5% in FY27 and end closer to 13% by FY28.

Parks Tax Fund Forecast

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Actual	FY 2027 Adopted	FY 2028 Adopted	FY 2029 Projected	FY 2030 Projected
Beginning Fund Balance	**$ 10,574,905**	**$ 12,408,500**	**$ 12,408,500**	**$ 16,863,661**	**$ 14,514,583**	**$ 15,270,125**	**$ 16,194,211**
Revenues							
Interest Investment Pool	$ 299,416	$ 2,000	$ 389,674	$ 2,000	$ 2,000	$ 25,000	$ 25,000
Sidewalks	-	-	-	-	-	-	-
Tax Revenue[1]	18,620,611	22,467,865	22,083,305	23,463,242	23,932,507	24,530,820	25,144,090
Lease Rents (various, misc.)	23,709	20,000	57,153	20,000	20,000	20,000	20,000
Other City Expense	-	-	-	-	-	-	-
Misc. (Rental Insurance, Tree Donation, etc.)	111,874		133,374	-	-	-	-
Park & Rec Fees	274,978	250,000	302,264	255,000	260,100	265,302	270,608
Park Bench Donation	15,815		17,000	-	-	-	-
Insurance Payments	-	181,468	181,468	-	-	-	-
Subtotal, Revenues	**$ 19,346,403**	**$ 22,921,333**	**$ 23,164,238**	**$ 23,740,242**	**$ 24,214,607**	**$ 24,841,122**	**$ 25,459,698**
Expenditures							
Personnel	$ 11,312,434	$ 13,960,817	$ 12,614,871	$ 14,670,152	$ 15,083,369	$ 15,262,826	$ 15,568,082
Non-Personnel & Capital	6,200,374	10,573,212	6,094,206	11,419,168	8,375,696	8,654,210	8,759,794
Subtotal, Expenditures	**$ 17,512,808**	**$ 24,534,029**	**$ 18,709,077**	**$ 26,089,320**	**$ 23,459,065**	**$ 23,917,036**	**$ 24,327,876**
Annual Surplus/(Shortfall)	**1,833,595**	**(1,612,696)**	**4,455,161**	**(2,349,078)**	**755,542**	**924,086**	**1,131,822**
Ending Fund Balance	**$ 12,408,500**	**$ 10,795,804**	**$ 16,863,661**	**$ 14,514,583**	**$ 15,270,125**	**$ 16,194,211**	**$ 17,326,033**
Reserve Rate	61.35%	47.10%	72.80%	61.14%	63.06%	27.89%	68.05%

Parks Tax Fund Forecast Table | Assumptions

Revenues

- Tax revenue increases by CPI/PIG of 2.5% starting in FY27.
- Voter-approved 20% tax revenue increase effective in FY26.
- Park reservations increase 2% starting in FY26.
- Insurance revenue for King School Park was received in FY26.

Expenditures

- FY26 and outer years personnel assumes $1,100,000 personnel and $400K non-personnel cost shifts from Marina Fund to Parks Tax. FY27 personnel costs include $550K of capital staff costs that were previously funded by Measure T1.
- FY27 iincludes $500K minor maintenance and $6.125M for capital. FY28K includes $600K for minor maintenance and $2.75M for capital.
- James Kenney Sports Field/ADA Improvements Project will be funded by the Parks Tax Capital baseline and additional Parks Tax funds will be requested during the FY27 first annual appropriations ordinance.
- FY26 actuals lower than anticipated due to cost shifts from Parks Tax to accomplish milestones for the reinstated USDN Trees Make Life Better Grant. Reimbursements have not yet been received.
- Although the FY26 actuals show a fund balance of $16.86 million, this amount does not reflect existing encumbered contractual obligations or unspent allocations for one-time specific capital projects and minor maintenance that will continue or begin in FY 2027, for which the associated funding will carry over to FY 2027. Therefore, available fund balance is less than ending fund balance.
- Starting fund balance in FY29 Projected is lower than ending fund balance in FY28 Adopted due to updated projections.

UC Settlement Fund

The UC Settlement Fund is a special revenue fund established to account for agreed-upon expenses to be shared between the City of Berkeley and University of California, Berkeley.The City of Berkeley and the University of California, Berkeley (University) executed a settlement agreement related to the University's 2021 Long Range Development Plan (2021 LRDP) and associated Environmental Impact Report (EIR). The City and the University agreed to establish a collaborative planning process to allow the City and its stakeholders to review and comment on University capital projects in the City Environs, including on sustainable development standards for these projects

Analysis of UC Settlement Fund

The University agrees to make an annual payment to the City of $4,100,000, which will be increased annually by three percent each year from 2021 through 2036:

- $2.8 million (increased by three percent per year) for fire and other City services.
- $1.3 million (increased by three percent per year) for capital projects and other services benefiting residents living within one-half mile of the main campus and Clark Kerr.

The City is not required to spend the entire Annual Payment every year and may accumulate funds from year to year.

UC Settlement Fund Forecast

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Est. Actual	FY 2027 Adopted	FY 2028 Adopted	FY 2029 Projected	FY 2030 Projected
Beginning Fund Balance	**$ 6,231,575**	**$ 4,960,198**	**$ 4,960,198**	**$ 5,553,434**	**$ 3,080,615**	**$ 1,189,637**	**$ 1,038,445**
Revenues							
Tax In-Lieu - UC LRDP AGMT	$ 4,480,181	$ 3,151,425	$ 4,489,871	$ 3,151,425	$ 3,151,425	$ 5,042,483	$ 5,193,757
Mitigation Fees	$ -	-	423,871	-	-	-	-
Subtotal, Revenues	**$ 4,480,181**	**$ 3,151,425**	**$ 4,913,742**	**$ 3,151,425**	**$ 3,151,425**	**$ 5,042,483**	**$ 5,193,757**
Expenditures							
Personnel	$ 2,163,486	$ 2,460,885	$ 2,664,256	$ 1,782,022	$ 1,850,329	$ 1,905,839	$ 1,963,014
Non-Personnel & Capital	3,588,071	3,410,508	1,656,250	3,842,222	3,192,074	3,287,836	3,386,471
Subtotal, Expenditures	**$ 5,751,558**	**$ 5,871,393**	**$ 4,320,506**	**$ 5,624,244**	**$ 5,042,403**	**$ 5,193,675**	**$ 5,349,485**
Annual Surplus/(Shortfall)	**(1,271,377)**	**(2,719,968)**	**593,236**	**(2,472,819)**	**(1,890,978)**	**(151,192)**	**(155,728)**
Ending Fund Balance	**$ 4,960,198**	**$ 2,240,230**	**$ 5,553,434**	**$ 3,080,615**	**$ 1,189,637**	**$ 1,038,445**	**$ 882,717**

UC Settlement Fund Forecast Table | Assumptions

Revenues

- The agreement provides increases by three percent per year for (1) Fire and other City Services and for (2) Capital projects and other services benefiting residents living within one-half mile of the main UC campus boundaries and the Clark Kerr campus.
- FY 2026 Actual Revenue for the capital project was adjusted and reduced by $124,715 for Direct UC Disbursement to SAHA for People Park Supportive Housing Predevelopment.
- FY 2027 and FY 2028 Adopted Revenues were understated. This will be adjusted and reflected during the FY 2028 mid-biennial budget update .

Expenditures

- Given the nature of the projects being funded by the Settlement Agreement, the City is not required to spend the entire annual payment every year, and may accumulate funds from year to year.
- FY 2029 and FY 2030 Projected Personnel and NonPersonnel expenses assume 3% increase per year.
- Although the FY 2026 Actual shows an ending fund balance of $5.55 million, this does not account for encumbrances or unspent one-time project allocations that will carry into FY 2027. As a result, the available fund balance is lower than the forecast ending balance.

Measure FF - Street Repair Fund

Measure FF, the Sustainable and Accountable Funding for Equitable Street Transformation, Revitalization, Enhancements, and Essential Traffic Safety (SAFE Streets) Initiative Parcel Tax, pays for repairs and improvements to City streets, sidewalks, and pedestrian paths; safety improvements; and environmental enhancements. The voter-approved special parcel tax is calculated per square foot of improvements to dwelling units and other property and is collected annually through property tax payments.

Analysis of Measure FF - Street Repair Fund

Approved by Berkeley voters in November 2024, Measure FF: SAFE Streets is estimated to generate approximately $15 million annually and approximately $267 million, including inflation, over the 14-year life of the measure. Actual revenues will vary based on taxable square footage, exemptions, annual tax-rate adjustments authorized by City Council, collection experience, and other factors affecting parcel tax revenues.

Measure FF - Street Repair Fund Forecast

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Actual	FY 2027 Adopted	FY 2028 Adopted	FY 2029 Projected	FY 2030 Projected
Beginning Fund Balance	$ -	$ -	$ -	$ 22,767,653	$ 12,238,524	$ 11,483,447	$ 13,055,646
Revenues							
Special Assessment Tax	$ -	$ 22,500,000	$ 23,206,059	$ 16,651,651	$ 16,984,684	$ 17,472,060	$ 18,144,734
Gen Sales & Use Tax	-	-	-	-	-	-	-
Subtotal, Revenues	$ -	$ 22,500,000	$ 23,206,059	$ 16,651,651	$ 16,984,684	$ 17,472,060	$ 18,144,734
Expenditures							
Personnel	$ -	$ -	$ 184,113	$ 1,222,903	$ 1,324,632	$ 1,250,942	$ 1,300,980
Non-Personnel & Capital	-	975,000	254,293	25,957,878	16,415,129	14,648,919	11,723,345
Subtotal, Expenditures	$ -	$ 975,000	$ 438,406	$ 27,180,781	$ 17,739,761	$ 15,899,861	$ 13,024,325
Annual Surplus/(Shortfall)	-	21,525,000	22,767,653	(10,529,129)	(755,077)	1,572,199	5,120,409
Ending Fund Balance	$ -	$ 21,525,000	$ 22,767,653	$ 12,238,524	$ 11,483,447	$ 13,055,646	$ 18,176,055

Measure FF - Street Repair Fund Forecast Table | Assumptions

Revenues

- Starting in FY 2027 include CPI of 3.85% for all revenue.
- Measure FF funds did not become available for use until FY26 and includes 18 months of revenue (last six months of FY25 and 12 months of FY26).

Expenditures

- Capital Improvement projects are subject to annual appropriations process
- FY 2029 and FY 2030 projected amount for personnel includes a four percent increase from prior year to show impact of cost of living increases, PERS, health insurance increases, and other benefits.
- Non-Personnel includes contribution to Civic Arts estimated at $474,082 in FY 2027, $206,098 in FY 2028, $214,033 in FY 2029 and $222,272.99 in FY 2030.
- Although the FY 2026 Actual shows an ending fund balance of $22.77 million, this does not account for encumbrances or unspent one-time project allocations that will carry into FY 2027. As a result, the available fund balance is lower than the forecast ending balance.

Marina Fund

The Marina Fund is designed to cover all costs associated with the Berkeley Waterfront. The Fund has been unable to do this for many years as it has needed both General Fund and other special fund augmentation to stay positive. The City holds the Waterfront area in trust for the State. Revenue generated from vessels that berth at the Marina, commercial building and ground leases and special events fund the operations of the Berkeley Waterfront.

The Waterfront includes all land, infrastructure and marina waters west of Frontage Road with the exception of East Bay Regional Park property. There are 100 acres of open space and parks, streets and pathways, 1,000 berths in the Berkeley Marina, a large hotel, 3 restaurants, bait shop, commercial office building, the Adventure Playground, Shorebird Nature Center, the Berkeley Marine Center boatyard, a 4-lane public launch ramp, 9 restroom buildings, and 11 parking lots.

Analysis of Marina Fund

The Marina Fund continues to struggle with a longstanding structural deficit fueled by failing infrastructure and operating costs outpacing slip and lease revenue. The initial boost to the Fund of cost shifting $1.5M in park and landscape expenses to the Parks Tax following the passage of Measure Y was offset by non-payment from the Doubletree Hotel, which has sustained many years of losses stemming from the region's weak recovery in the tourism sector. Significant reductions in personnel and non-personnel were made to balance the budget in FY27 and FY28. Additional reductions will be needed if projected revenues from updated leases, and Council-approved berth fees and parking fees are not realized. The unfunded capital needs at the Waterfront exceed $163M.

Marina Fund Forecast

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Actual	FY 2027 Adopted	FY 2028 Adopted	FY 2029 Projected	FY 2030 Projected
Beginning Fund Balance	$ 2,815,454	$ 1,248,202	$ 1,248,202	$ 2,879,688	$ 2,313,727	$ 1,605,867	$ 377,355
Revenues							
Damage to City	-	-	-	-	-	-	-
Short and Over	-	-	-	-	-	-	-
Interest Invest Pool	57,326	2,000	79,678	31,000	22,000	10,000	10,000
Marina Benches / Trees	6,800	6,800	13,600	6,800	6,800	6,800	6,800
Sewer Service/Marina	3,925	4,174	3,825	4,174	4,174	4,174	4,174
Live Aboard Fees	281,166	274,704	286,827	308,775	308,775	308,775	308,775
Launch Ramp	77,197	57,000	75,407	68,425	70,136	71,889	73,686
Dry Storage	146,983	160,000	149,681	145,000	145,000	150,000	150,000
Charter Boat Fees	99,059	105,000	96,503	107,625	110,316	113,074	115,900
Locker Rentals	2,250	-	-	-	-	-	-
EV Charging Stations	13,483	30,000	14,521	-	-	15,175	15,630
Miscellaneous	87,920	80,224	115,729	114,304	114,733	100,000	100,000
Fines & Penalties	56,389	55,000	60,524	55,000	55,000	55,000	55,000
Marina Leases	2,015,671	2,332,981	2,163,584	1,467,260	1,309,745	1,019,614	1,045,104
Berth Rentals	3,854,486	4,257,504	3,931,567	4,166,475	4,333,134	4,376,465	4,376,465
Waterfront Parking Fees	-	-	-	150,000	185,000	-	-
Special Event Fees	383	-	-	-	-	-	-
Playground Svc Fees	41,256	45,000	37,323	75,000	100,000	100,000	100,000
Nature Center Fees	10,414	15,000	30,256	20,000	20,000	20,000	20,000
Special Events/Filming Fees	17,188	13,776	13,776	15,450	15,914	16,391	16,883
Nature Center /AP-After School Program	-	-	352	67,200	67,200	67,200	67,200
Nature Center/AP-Camps	-	-	140,736	146,873	146,873	146,873	146,873
Nature Center/AP Rentals	-	-	-	20,000	20,000	28,000	28,000
Transfer from 011 Fund	-	1,173,626	1,409,886	-	-	-	-
Subtotal, Revenues	**$ 6,771,896**	**$ 8,612,789**	**$ 8,623,775**	**$ 6,969,361**	**$ 7,034,800**	**$ 6,609,430**	**$ 6,640,490**

Marina Fund Forecast

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Actual	FY 2027 Adopted	FY 2028 Adopted	FY 2029 Projected	FY 2030 Projected
Expenditures							
Personnel	$ 4,171,545	$ 3,909,516	$ 3,482,133	$ 3,803,419	$ 3,898,921	$ 4,109,722	$ 4,191,916
Non-Personnel & Capital	4,167,603	3,753,757	3,510,156	3,731,903	3,843,739	3,728,220	3,807,495
Subtotal, Expenditures	**$ 8,339,148**	**$ 7,663,273**	**$ 6,992,289**	**$ 7,535,322**	**$ 7,742,660**	**$ 7,837,942**	**$ 7,999,411**
Annual Surplus/(Shortfall)	**(1,567,252)**	**949,516**	**1,631,486**	**(565,961)**	**(707,860)**	**(1,228,512)**	**(1,358,921)**
Ending Fund Balance	**$ 1,248,202**	**$ 2,197,718**	**$ 2,879,688**	**$ 2,313,727**	**$ 1,605,867**	**$ 377,355**	**$ (981,566)**
Reserve Rate	18.43%	25.52%	33.39%	33.20%	22.83%	5.71%	(14.78%)

Marina Fund Forecast Table | Assumptions

Revenues

- Berth rental revenue is projected to increase by 5% in FY27 and 4% in FY28 with approved 3% berth fee increases, electricity surcharge increases, and increased occupancy with new D&E docks coming online.
- Lease revenue assumes reduced Doubletree payments of $35k/mo in FY27-28. Since the adopted budget was prepared, no payments have been made, so there is no projected hotel revenue in FY29-30. Increases in other lease revenue due to renewals or lease updates are offset by projected reductions due to expiring leases.
- Revenue from Waterfront parking fees assumed in adopted FY27-28. As parking revenue is now contingent on BCDC approval, there is no projected revenue in FY27-30.
- Revenue from approved Recreation fees and new programs assumed in FY27-28. Adventure Playground FY27 revenue expected to be reduced due to delayed fee implementation.

Expenditures

- FY26 and beyond personnel assumes $1,100,000 personnel and $400K non-personnel cost shifts from Marina Fund to Parks Tax following the passage of Measure Y in 2024.
- Personnel changes starting in FY27 include: reduction of an Assistant Civil Engineer, reduction of the Waterfront Manager, a 5% cost shift of the Deputy Director to the Parks Tax, and the addition of a Senior Marina Assistant. Also includes $202k in personnel cost shifts from the sunsetting Measure T1 bond fund to Marina Fund.
- Non-Personnel changes include admin reduction of $81k and minor maintenance reduction of $100k in FY27-28.
- Although the FY 2026 Actual shows an ending fund balance of $2.88 million, this does not account for encumbrances or unspent one-time project allocations that will carry into FY 2027. As a result, the available fund balance is lower than the forecast ending balance.
- Starting fund balance in FY29 Projected is lower than ending fund balance in FY28 Adopted due to updated projections.

Measure GG

Berkeley voters approved the Measure GG Fire and Disaster Tax in November 2008. The intent was to stop rotating fire station closures and to fund advanced life support personnel, equipment, and training. Voters also aimed to bolster community emergency response and disaster preparedness by providing training, equipment, and education to Berkeley community members. Chapter 7.81 of the Berkeley Municipal Code (BMC) authorizes the special tax, which went into effect January 1, 2009. Measure GG is a parcel tax. The City assesses the rate based on the square footage of taxable improvements on a property. The Measure allows Council to adjust the tax rate according to the Consumer Price Index in the San Francisco Bay Area or Per Capita Income Growth in the State of California, whichever is higher.

Analysis of Measure GG Fund

This fund has a healthy fund balance and is to be used to replace capital assets/equipment and minimum staffing as needed. These revenues are derived from taxes. .

Measure GG Fund Forecast

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Est. Actual	FY 2027 Adopted	FY 2028 Adopted	FY 2029 Projected	FY 2030 Projected
Beginning Fund Balance	**$ 2,692,677**	**$ 3,122,136**	**$ 3,122,136**	**$ 2,187,448**	**$ 3,116,308**	**$ 4,007,649**	**$ 4,983,434**
Revenues							
Special Assessment Tax	$ 5,936,490	$ 6,326,071	$ 6,240,012	$ 6,621,319	$ 6,753,745	$ 6,956,357	$ 7,165,048
Reimbursement from Mutual Aid Deployment	-	46,000	-	46,000	46,000	46,000	46,000
Other Revenues	-	-	-	-	-	-	-
Subtotal, Revenues	**$ 5,936,490**	**$ 6,372,071**	**$ 6,240,012**	**$ 6,667,319**	**$ 6,799,745**	**$ 7,002,357**	**$ 7,211,048**
Expenditures							
Personnel Costs	$ 4,529,732	$ 4,920,200	$ 6,107,884	$ 4,411,489	$ 4,456,535	$ 4,545,666	$ 4,636,579
Non-Personnel & Capital	977,299	1,369,069	1,066,816	1,326,969	1,451,869	1,480,906	1,480,906
Subtotal, Expenditures	**$ 5,507,031**	**$ 6,289,269**	**$ 7,174,700**	**$ 5,738,458**	**$ 5,908,404**	**$ 6,026,572**	**$ 6,117,485**
Annual Surplus/(Shortfall)	**429,459**	**82,802**	**(934,688)**	**928,860**	**891,341**	**975,785**	**1,093,563**
Ending Fund Balance	**$ 3,122,136**	**$ 3,204,938**	**$ 2,187,448**	**$ 3,116,308**	**$ 4,007,649**	**$ 4,983,434**	**$ 6,076,997**

Measure GG Fund Forecast Table | Assumptions

Assumptions & Issues:

Revenue

- FY 2029 and FY 2030 assume a 3.0% increase in the tax rate.
- FY 2029 and FY 2030 USAR (Urban Search and Rescue) Reimbursements stay flat at $46,000 per year.

Expenditures

- Personnel Cost: Annual COLA increases of 2.0% for FY 2029 and FY 2030.
- Non-Personnel Cost: Includes a 2% increase for FY 2029 and FY 2030
- Although the FY 2026 Actual shows an ending fund balance of $2.19 million, this does not account for encumbrances or unspent one-time project allocations that will carry into FY 2027. As a result, the available fund balance is lower than the forecast ending balance.

Measure FF- Public Safety

Measure FF- Public Safety was passed by Berkeley voters in November 2020. The revenue from this tax is used to fund firefighter and emergency medical response, upgrades to the 9-1-1 dispatch system, hazard mitigation, and wildfire prevention and preparedness activities.

Measure FF- Public Safety is a special parcel tax. The City assesses the rate based on the square footage of taxable improvements on a property. The Measure allows Council to adjust the tax rate according to the Consumer Price Index in the San Francisco Bay Area or Per Capita Income Growth in the State of California, whichever is higher.

Analysis of Measure FF- Public Safety Fund

This fund has a healthy fund balance. Much of the fund balance will be used for Wildland Urban Interface projects and the new department facilities. These revenues are derived from taxes.

Measure FF- Public Safety Fund Forecast

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Est. Actual	FY 2027 Adopted	FY 2028 Adopted	FY 2029 Projected	FY 2030 Projected
Beginning Balance	**$ 10,416,693**	**$ 4,103,971**	**$ 4,103,971**	**$ 3,445,916**	**$ 3,300,079**	**$ 3,280,999**	**$ 3,513,918**
Revenues							
Fire Inspection Fees	$ 20,878	$ -	$ 2,019	$ -	$ -	$ -	$ -
Fire Inspection Penalties	1,176	-	482	-	-	-	-
Special Assessment Tax	10,253,789	10,969,060	10,823,303	11,483,638	11,713,311	12,064,711	12,426,652
Subtotal, Revenues	**$ 10,275,843**	**$ 10,969,060**	**$ 10,825,804**	**$ 11,483,638**	**$ 11,713,311**	**$ 12,064,711**	**$ 12,426,652**
Expenditures							
Personnel	$ 5,534,187	$ 6,214,005	$ 5,035,670	$ 4,850,290	$ 4,970,049	$ 5,069,450	$ 5,170,839
Non-Personnel & Capital	11,054,378	6,762,342	6,448,189	6,779,186	6,762,342	6,762,342	6,762,342
Subtotal, Expenditures	**$ 16,588,565**	**$ 12,976,347**	**$ 11,483,859**	**$ 11,629,476**	**$ 11,732,391**	**$ 11,831,792**	**$ 11,933,181**
Annual Surplus/(Shortfall)	**(6,312,722)**	**(2,007,287)**	**(658,055)**	**(145,838)**	**(19,080)**	**232,919**	**493,471**
Ending Fund Balance	**$ 4,103,971**	**$ 2,096,684**	**$ 3,445,916**	**$ 3,300,079**	**$ 3,280,999**	**$ 3,513,918**	**$ 4,007,389**

Measure FF- Public Safety Fund Forecast Table | Assumptions

Revenue

- FY 2029 and FY 2030 assume a 3.0% tax increase.

Expenditures

- Personnel Cost: Annual COLA includes 2% for FY 2029 and FY 2030.
- Non-Personnel Cost: Remain constant to FY 2028 adopted for FY 2029 and FY 2030.
- Although the FY 2026 Actual shows an ending fund balance of $3.45 million, this does not account for encumbrances or unspent one-time project allocations that will carry into FY 2027. As a result, the available fund balance is lower than the forecast ending balance.

General Fund

The General Fund is the primary operating fund of the City. It is discretionarily used for multiple purposes and has the most flexibility in how funding can be spent. It is used to account for all revenues and expenditures not legally restricted as to use. The General Fund includes general purpose revenues from business licenses, property, sales and transient occupancy taxes and other discretionary revenues. These revenues are considered discretionary (i.e. there is no restriction in their use by federal, state or local legislation) and may be spent on a variety of City services, programs and projects at the discretion of the City Council.

Analysis of General Fund

The FY 2027 and FY2028 Biennial is the first in several budget cycles to close Berkeley's General Fund deficit by focusing on recurring sources and making painful reductions, rather than relying on one-time sources. The City closed a two-year General Fund shortfall of about $61 million, and assuming adoption of a 0.5% increase in the sales and use tax, ongoing costs in the biennial budget will align with ongoing revenues. While this adopted budget still uses one-time sources, they are limited, restricted, and used strategically for one-time requests and to fund critical public safety and community programs until the outcome of the November 2026 election is clear.

Closing the structural deficit in the General Fund required difficult choices: reductions in every department, the cumulative elimination of 152 positions (including 18 filled positions) at nearly 9 percent workforce reduction and cuts to programs.

General Fund Forecast

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Est. Actual	FY 2027 Adopted	FY 2028 Adopted	FY 2029 Projected	FY 2030 Projected
Beginning Fund Balance	**$ 51,565,027**	**$ 31,204,449**	**$ 31,204,449**	**$ 37,187,938**	**$ 37,400,233**	**$ 37,401,220**	**$ 24,678,612**
Revenues							
Property Taxes	$ 96,859,710	$ 104,128,158	$ 101,729,596	$ 107,597,724	$ 111,792,226	$ 115,388,012	$ 120,390,880
Real Estate Transfer Taxes	23,052,569	22,000,000	24,589,021	21,450,000	21,450,000	21,250,000	21,000,000
Property Transfer Tax - Measure P	10,129,772	9,100,000	10,295,743	11,655,000	12,237,750	12,849,638	13,492,119
Property Transfer Tax - Measure W	0	0	0	1,500,000	3,000,000	3,000,000	3,000,000
Sales Tax	19,957,392	20,254,100	19,795,417	20,500,669	30,542,605	21,308,908	21,672,590
Business License Taxes	30,181,950	30,998,000	32,860,584	31,587,600	33,068,992	33,598,372	34,138,339
Misc./All Other Revenues	94,763,653	110,955,001	113,779,723	108,185,848	96,702,276	98,314,109	99,753,137
Interest Income	16,230,910	14,000,000	15,757,604	13,500,000	12,500,000	12,500,000	12,500,000
Subtotal, Revenues	**$ 291,175,955**	**$ 311,435,259**	**$ 318,807,688**	**$ 315,976,841**	**$ 321,293,849**	**$ 318,209,039**	**$ 325,947,065**
Expenditures							
Personnel	$ 187,785,129	$ 210,685,113	$ 204,972,003	$ 209,797,592	$ 214,671,735	$ 221,111,887	$ 227,745,244
Non-Personnel & Capital	123,753,984	100,750,146	107,852,196	105,966,953	106,621,127	109,819,760	113,114,353
Subtotal, Expenditures	**$ 311,539,113**	**$ 311,435,259**	**$ 312,824,199**	**$ 315,764,545**	**$ 321,292,862**	**$ 330,931,647**	**$ 340,859,597**
Annual Surplus/(Shortfall)	(20,363,158)	0	5,983,489	212,296	987	(12,722,608)	(14,912,532)
Ending Fund Balance	**$ 31,201,869**	**$ 31,204,449**	**$ 37,187,938**	**$ 37,400,233**	**$ 37,401,220**	**$ 24,678,612**	**$ 9,766,081**

*FY2026 Beginning balance includes $2580.00 adjustment via Finance

General Fund Forecast Table | Assumptions

At the outset it's important to note that there is a local ballot measure that will have a significant impact on both revenue and expenses particularly related to the general fund in FY 2028 and outward years.

Revenues

- Property Transfer Tax revenue declined sharply in FY 2024 and FY 2025 and rebounded slightly in FY 2026. As a result, Secured Property Tax growth declined from 10.82% in FY 2023 to 7.256% in FY 2024 and 6.39% in FY 2025. It is currently down to 4.22% in FY 2026, although 5.5% was expected.
- After reaching a total of $42,901,750 in FY 2022, Property Transfer Taxes sharply declined in FY 2023 (by 46.7%) and FY 2024 (by 22.1%); it rebounded by 31.5% to $23,052,569 in FY 2025. However, most of the increase in FY 2025 related to property sales that significantly exceeded $10 million and are not likely to recur. During the first half of FY 2026, Property Transfer Tax totaled $14,079,634, which was $2,161,619 or 18.1% more than the $11,918,015 received for the same period in FY 2025.
- After reaching a total of $20,591,313 in FY 2022, Measure P Property Transfer Taxes sharply declined in FY 2023 (by 50.5% to $10,199,580)) and FY 2024 (by 38.5% to $6,272,861); it rebounded by 61.5% to $10,129,772 in FY 2025. However, most of those increases are related to property sales that significantly exceeded $10 million and are not likely to recur.
- Sales Tax is back to pre-pandemic levels, however, after the first quarter of FY 2024, there was a significant softening of sales in several categories since the FY 2024 Adopted Budget was passed, and the Sales Tax revenue projection was lowered. Sales Tax revenue is projected to decrease 1.2% in FY 2025, increase 2.9% in FY 2026, increase 1.6% in FY 2027, increase 1.4% in FY 2028 and increase 1.2% in FY 2029.
- Staff is projecting flat growth in Business License Tax revenue from FY 2027 and FY 2028.
- The FY 2028 revenue projection assumes voter approval of a half-cent (0.5%) increase in the sales and use tax.
- Our FY29 and FY30 revenue projections are based on reporting provided by the City of Berkeley's Finance Department in February 2026. However, it is important to note that these projections carry uncertainty due to the current economic and political volatility. Key factors contributing to this uncertainty include the legal status of tariffs, shifts in Federal Reserve leadership and interest rate policy, ongoing trade disputes, and broader concerns related to the U.S. debt landscape. The City will update revenue projections after the FY 2027 Mid-year budget report.

Expenditures

- In FY 2027, the adopted General Fund budget is $315,764,539. In FY 2028, the adopted General Fund budget is $321,292,857. This budget covers the City's baseline programs and operating expenses as well as Council and departmental requests for General Fund support (over the baseline) as part of the Mayor's Budget recommendations.

- The FY 2027 and FY 2028 Adopted Biennial Budget features a significant reduction from the FY 2027 and FY 2028 Baseline Budget as part of an organization wide effort to right size the budget in light of recent fiscal challenges.
- The FY 2027 and FY 2028 Biennial Budget assumed legally obligated debt service for 1947 Center Street and temporarily pauses the Parking Meter Fund transfer into the General Fund.
- One time resource of $2.1 million used in FY 2027 to reduce the deficit from an estimated $31.35 million to $29.25 million, closer to the FY 2028 deficit, and $500,000 is allocated to address one-time costs associated with implementing the Budget Balancing Plan
- The adopted budget preserves 33 FTEs, estimated at $9.4 million, pending the outcome of a ballot measure on the November 2026 ballot that increases the sales and use tax by 0.5% to bring Berkeley's rates in line with the neighboring cities of Albany and Oakland and generate annual revenue ranging from $9-$10 million.
- Please note that expenditures in FY29 and FY30 have been forecasted with assumed inflationary growth and related cost pressures.
- Although the FY 2026 Actual shows an ending fund balance of $31.4 million, this does not account for encumbrances or unspent one-time project allocations that will carry into FY 2027. As a result, the available fund balance is lower than the forecast ending balance.
- Additionally, $4.1 million of the FY2026 fund balance is designated as the General Fund Operating Reserve to support FY27 expenses.

CIP Fund

The Capital Improvement Program (CIP) Fund is one of the City's capital projects funds. It was established to pay for some of the City's capital projects. The primary source of funding for the CIP Fund is an annual transfer from the General Fund to the CIP Fund. The secondary source of funding is the excess property transfer tax over a certain amount (depends on current fiscal policy).

Analysis of CIP Fund

The annual baseline transfer to the CIP fund from the General Fund for approximately the last decade, has hovered between $5.4 million to $4.9 million (with the exception in FY 21 when the allocation was decreased due to ongoing economic impacts associated with the coronavirus pandemic). The annual General Fund transfer to the CIP Fund has occurred without any increases to account for personnel increases, inflationary factors, and other expenses charged against the CIP Fund except for the additional $8.0 million (plus CPI) annually for the paving condition improvement project, per Council. Some expenses that were on the fund and to avoid charging to CIP Fund for similar ones in the future:

- Paying back the Workers Comp Fund for the purchase of University Avenue Center.
- Supplementing an ISF.
- Paying for major system upgrades (ERMA and VOIP) and using up the fund balance but not increasing the revenue or decreasing the baseline expenditures to CIP departments.

CIP Fund Forecast

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Actual	FY 2027 Adopted	FY 2028 Adopted	FY 2029 Projected	FY 2030 Projected
Beginning Fund Balance	**$ 20,797,994**	**$ 17,613,021**	**$ 17,613,021**	**$ 17,140,737**	**$ 15,868,100**	**$ 14,554,866**	**13,182,498**
Revenues							
Transfer from Fund 011 (GF)	$ 14,099,209	$ 13,730,788	$ 16,553,180	$ 13,438,105	$ 13,692,721	$ 13,954,975	$ 14,225,098
Misc. Revenues	161,015	92,954	13,005	92,954	92,954	92,954	92,954
Subtotal, Revenues	**$ 14,260,224**	**$ 13,823,742**	**$ 16,566,185**	**$ 13,531,059**	**$ 13,785,675**	**$ 14,047,929**	**14,318,052**
Expenditures							
Personnel	$ 3,393,219	$ 3,494,902	$ 3,300,625	$ 1,396,654	$ 1,440,594	$ 1,483,812	$ 1,528,326
Non-Personnel & Capital	14,051,978	14,660,288	13,737,844	13,407,042	13,658,316	13,936,485	14,206,608
Subtotal, Expenditures	**$ 17,445,197**	**$ 18,155,190**	**17,038,469**	**$ 14,803,696**	**$ 15,098,910**	**$ 15,420,297**	**$ 15,734,934**
Annual Surplus/(Shortfall)	(3,184,973)	(4,331,448)	(472,284)	(1,272,637)	(1,313,235)	(1,372,368)	(1,416,882)
Ending Fund Balance	**$ 17,613,021**	**$ 13,281,573**	17,140,737	**$ 15,868,100**	**$ 14,554,866**	**$ 13,182,498**	**$ 11,765,616**

CIP Fund Forecast Table | Assumptions

Revenues

- Annual baseline transfer from the General Fund is $4,950,905.
- FY 2027 and FY 2028 Adopted includes the annual baseline plus $8 million per year for the Streets Paving PCI Improvement program with an annual increase of 3% for CPI.
- FY 2029 and FY 2030 Projected includes the annual baseline plus $8 million per year for the Streets Paving PCI Improvement program with an annual increase of 3% for CPI.

Expenditures

- FY 2025 non-personnel actuals include Fire Vehicle debt payment.
- FY 2026 non-personnel actuals include Fire Vehicle debt payment and Tier 1 ADA Transition Plan Implementation.
- FY 2027 and FY 2028 Adopted personnel includes only employees defaulted to the CIP fund and does not include other staff who will charge to the fund by way of specific capital projects.
- FY 2027 and FY 2028 Adopted non-personnel includes the annual baseline of $4.03 million, debt service payments, and the $8.0 million PCI allocation with an annual increase of 3% for CPI. Of the remaining CIP baseline of the $4.95 million allocated for each FY 2027 and FY 2028 baseline, roughly $4.03 million is allocated to Capital funding and the rest towards personnel cost, debt service payments, and others. In addition, a portion of the $4.03 million allocated for Capital is not programmed into CIP projects, as funding is reserved for program supplies, survey consultants, and other maintenance costs.
- FY 2027 and FY 2028 Adopted non-personnel do not show the CIP Fund project budget from various capital projects from the previous year that will be encumbered roll or carried over for project continuation.
- FY 2029 and FY 2030 Projected personnel includes an annual increase of 3% each year.
- FY 2029 and FY 2030 Projected non-personnel includes an annual increase of 3% each year.
- Although the FY 2026 Actual shows an ending fund balance of $17.14 million, this does not account for encumbrances or unspent one-time project allocations that will carry into FY 2027. As a result, the available fund balance is lower than the forecast ending balance. .

IT Cost Allocation

The Information Technology Cost Allocation fund, #680, utilizes an internal services model which allows the IT Department to improve demand management and resource allocation, improve budgeting time for future IT projects and services, and provide efficient metric reporting, management decisions and adherence to technology standards.

Analysis of IT Cost Allocation

The IT Cost Allocation Fund is analyzed with the following methodology:

Staffing / INFRASTRUCTURE Costs: All Information Technology employees and infrastructure costs are spread out based on the # of Employees in each Department.

SOFTWARE LICENSING / IT Operational Costs: All software Licensing costs are spread out based on the # of Employees in each Department.

IT Cost Allocation Fund Forecast

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Est. Actual	FY 2027 Adopted	FY 2028 Adopted	FY 2029 Projected	FY 2030 Projected
Beginning Fund Balance	**$ 9,745,342**	**$ 6,479,794**	**$ 6,479,794**	**$ 2,903,799**	**$ 1,050,504**	**$ 251,163**	**$ (848,641)**
Revenues							
Internal Services - IT Cost Allocation	$ 17,053,242	$ 14,806,185	$ 16,697,971	$ 16,788,300	$ 16,788,300	$ 16,788,300	$ 16,788,300
Subtotal, Revenues	**$ 17,053,242**	**$ 14,806,185**	**$ 16,697,971**	**$ 16,788,300**	**$ 16,788,300**	**$ 16,788,300**	**16,788,300**
Expenditures							
Personnel	$ 7,648,880	$ 10,050,841	$ 8,591,312	$ 10,004,810	$ 10,332,889	$ 10,332,889	$ 10,332,889
Non-Personnel & Capital	12,669,909	8,686,864	11,682,654	8,636,785	7,254,752	7,555,215	8,688,497
Subtotal, Expenditures	**$ 20,318,790**	**$ 18,737,705**	**20,273,966**	**$ 18,641,595**	**$ 17,587,641**	**$ 17,888,104**	**$ 19,021,386**
Annual Surplus/(Shortfall)	(3,265,548)	(3,931,520)	(3,575,995)	(1,853,295)	(799,341)	(1,099,804)	(2,233,086)
Ending Fund Balance	**$ 8,614,706**	**$ 2,548,274**	2,903,799	**$ 1,050,504**	**$ 251,163**	**$ (848,641)**	**$ (3,081,727)**

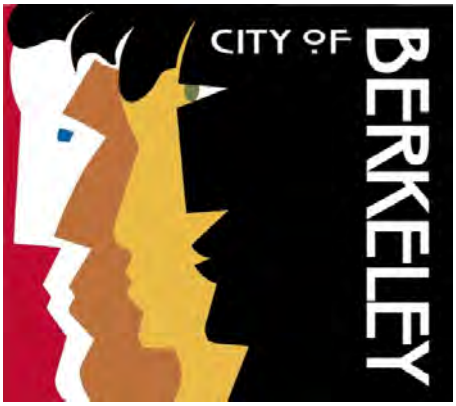
IT Cost Allocation Fund Forecast Table | Assumptions

Revenues

- Increased IT Cost Allocation shows the approval of submitted Cost Allocation which increases departments' contributions.
- Assuming the same transfer from the General Fund each year.

Expenditures

- Includes one-time transfer of $2,900,000 to FUND$ Replacement Fund 503.
- Includes increased costs due to impact of delayed projects implementation.
- Although the FY 2026 Actual shows an ending fund balance of $2.19 million, this does not account for encumbrances or unspent one-time project allocations that will carry into FY 2027. As a result, the available fund balance is lower than the forecast ending balance.

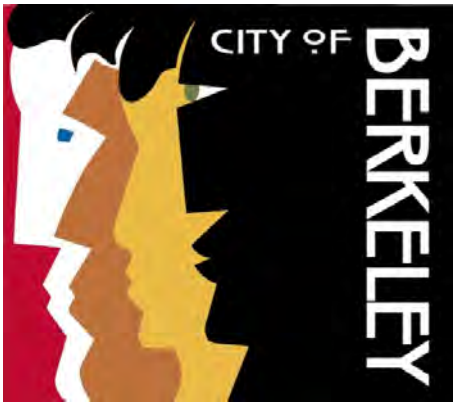

CITY OF
BERKELEY



Department Budgets

This section contains a summary for various City departments excluding the Berkeley Public Library and the Rent Stabilization Board. Each narrative includes a mission statement; an overview of the organizational structure and core services provided by the department; a financial summary that includes expenditures by type, by division, and by funding source; projects; projects and programs; performance measures; anticipated challenges in the upcoming fiscal years; accomplishments achieved in the current fiscal year and highlights of significant changes in the budget compared to the prior year (FY 2026 Adopted) budget.



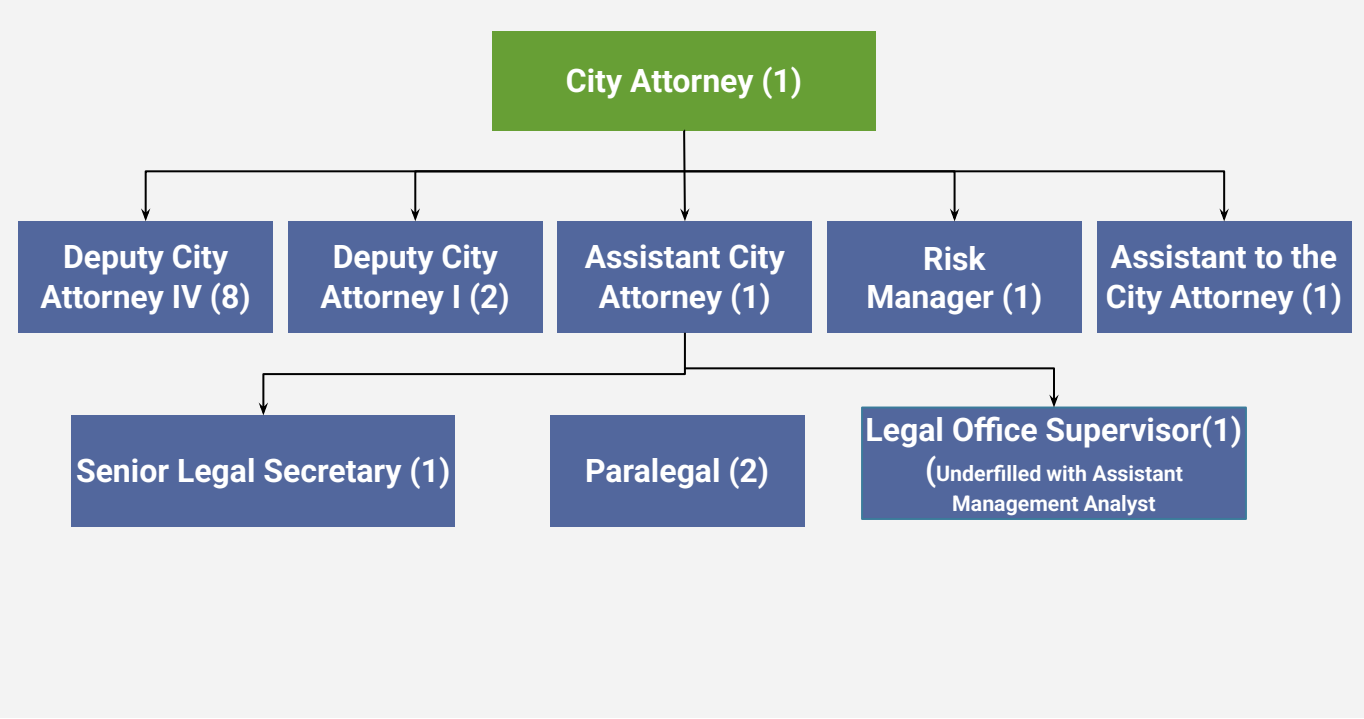

CITY OF
BERKELEY

City Attorney's Office

Mission Statement

The mission of the City Attorney's Office is to provide the City with the highest caliber legal services and advice and to protect and advance the interests of this dynamic City by all legal and ethical means.

Organizational Chart



City Attorney's Office Overview

The City Attorney's Office provides legal advice and support to the entire City, including the City Council, City Manager, all City Departments, as well as appointed City Boards and Commissions. In addition, the City Attorney's Office:

- Supports the City in its legislative and policy efforts;
- Responds to claims and represents the City in a wide array of litigation;
- Brings litigation on behalf of the City to protect the City's interest;
- Drafts and/or reviews contracts, leases, ordinances, and resolutions;
- Provides advice and legal analysis regarding ballot measures;
- Provides legal support to the City's response to the COVID-19 pandemic;
- Provides legal support to City affordable housing programs;
- Supports City staff in enforcement of the City's laws and regulations;
- Supports the City in land use and development efforts and modernizing its planning and zoning framework;
- Supports infrastructure projects and economic development efforts;

- Responds to Public Records Act (PRA) requests on behalf of the City Council, as well as coordinating responses to PRA requests that involve multiple departments;
- Staffs the Fair Campaign Practices Commission and the Open Government Commission;
- Provides support to the City's Independent Redistricting Commission;
- Provides support to the Police Accountability Board and the Reimagining Public Safety Task Force;
- Acts as the Risk Manager for the City; and
- Provides training to City staff, City Council, and City Boards and Commissions on a range of legal issues, including the Brown Act, the Public Records Act, California Environmental Quality Act (CEQA), and conflicts of interest.

Challenges

Current Primary Challenge

- **Increasing Number of Complex and Resource-Intensive Litigation Matters**

An evolving legal landscape and the need to support City Council, City Manager, and staff priorities has resulted in an increasing number of complex litigation matters being handled by the City Attorney's Office. The City is also pursuing a number of initiatives proactively including affirmative lawsuits to protect the City's interests against federal encroachment and the state's attempt to pass on certain costs to local governments. The prosecution and defense of these lawsuits has required significant increased resources and will continue to do so throughout this Fiscal Year.

To put this increase in litigation work in perspective, in just the past six months alone, 25 new lawsuits have been brought against the City. The City also brought one affirmative case in the same period. These 26 cases represent nearly 40% of the City's total 69 pending lawsuits, which underscores the scale of the uptick in litigation the office has had to absorb recently. The typical lifecycle of these cases can be one to three years, and so this recent increase in litigation will greatly impact the office in this Fiscal Year.

The resource-intensity of these cases is not evenly distributed and cannot be captured in case volume alone. Four of these 69 pending cases involve lawsuits for injunctive relief against the City related to its encampment abatement policies and operations (CAO was recently successful in dismissing a fifth). In just the past six months, the City has prosecuted and/or defended almost two dozen motions, many on an emergency basis, and filed and briefed four separate appeals. It is hard to overstate the tremendous resource impact this has on a small office (roughly 8 to 9.5 attorneys during this time, and a handful of support staff). During March, April, May, and June, for example, these encampment cases occupied the equivalent of roughly 1.5 attorneys devoting 100% of their non-administrative work time on these cases—and that does not even account for all of the related advice work. We estimate that, when accounting for that, these cases would fully occupy nearly a third of our attorney staff at certain times. This has huge ripple effects throughout the office and impacts on the resources available for other pressing work.

In addition, in the past several months, new areas of litigation have emerged. Our office has received a number of lawsuits related to Public Works projects. Some of these are designed to enforce stop payment notices from unpaid subcontractors on these projects. Another new

type of case involves challenges to the City's awarding of contracts for these projects. These is a complex area of the law that requires careful strategy and specialized expertise.

Our office has also seen a huge increase, not only in PRA *requests*, but also in PRA *lawsuits*. Most of these lawsuits have been brought by pro se litigants, some of whom have filed hundreds of PRA requests, while others have been brought by well-funded groups. The City has received five such lawsuits in the past six months alone, all seeking broad-ranging records. By comparison, the City defended only one PRA lawsuit in 2025.

The City's employment and civil rights cases also have become more resource intensive as judges in local courts have become increasingly disinclined to dismiss a lawsuit without giving the plaintiff one or more chances to amend their complaint. This means that, even when we are successful in showing that the case fails to state a cognizable claim, we often must file successive motions to achieve dismissal, compounding the needed resources to dispose of even meritless claims.

Please see additional information below about this litigation in the Accomplishments section.

Other Ongoing Challenges

- **Rapid Changes in State Land Use Laws**

In recent years, California's housing crisis has been the primary focus of land use legislation, with over 100 substantial housing-related land use bills enacted since 2016. The 2023 legislative session continued this trend, with Governor Gavin Newsom signing a package of 56 housing-related bills on October 11, 2023, most of which address land use issues. This trend has increased the City Council's and the Mayor's reliance on advice from the CAO. With the housing crisis expected to continue unabated for the foreseeable future, we anticipate an ongoing need for extensive legal advice on the City's compliance with these and other new laws that encourage the production of housing.

- **Increased Need to Support New Policy Initiatives**

The Council created a set of Policy Committee to help navigate new policy initiatives. The City Attorney staffs these meetings routinely and plays a central role in providing legal advice throughout the legislative process. The number and complexity of new ordinances and other policy initiatives by the City Council, or by City boards or commissions, require significant City Attorney staff time to assist with drafting legislation and navigating legal issues. The propensity of the City Council to pursue groundbreaking, innovative legislation requires significant research and analysis prior to the adoption of the legislation, and the City Attorney's Office is also responsible for defending legal challenges to the legislation.

- **Significant Upcoming Development Projects**

The City is either considering or actively pursuing a number of development projects, including: Transit Oriented Development at the North Berkeley and Ashby BART stations; a Marina- Specific Plan and Pier/Ferry Project; housing development at the West Berkeley Service Center property; Berkeley Forge / Gilman Gateway development; and renovation and redesign of the Civic Center area. These projects require support from the CAO in negotiating term sheets with developers and public agencies, complying with CEQA and NEPA, and reviewing a variety of transactional documents.

Accomplishments

Highlights of recent City Attorney's Office accomplishments include:

Defensive Litigation

- **Homeless Encampment-Related Litigation**

As previewed above, a sharp rise in litigation over abatement of Berkeley's homeless encampments has required an unprecedented investment of City Attorney resources over the past year, and we anticipate that this level of investment will continue. These lawsuits have proliferated as advocates for the unhoused pursue new legal theories in the aftermath of a major Supreme Court loss. The cases frequently involve emergency requests for relief that present novel legal issues, which demand intensive fact gathering, legal research, and brief drafting on compressed timelines controlled by plaintiffs and the courts. Effectively defending the City in this posture requires substantial coordination across multiple departments to gather accurate information, determine strategy, and ensure compliance with evolving court directives.

The City has faced lawsuits from both nearby business owners and encampment residents, compounding this work and creating conflicting pressures and demands. Despite these challenges, we have vigorously defended the City's interests in more than seven separate lawsuits, including a certified class action. In addition to the extensive motions practice above, CAO has been active in taking plaintiff depositions and exchanging written discovery in these matters. Although the CAO has successfully defeated three of these seven lawsuits (three brought by advocates on behalf of unhoused people), three other cases related before the same federal judge remain pending, and the City is under orders restricting its ability to abate certain encampments. A fourth case also remains pending in state court, brought by a group of business owners who, by contrast to the other cases attempting to block the City's abatement efforts, seeks *to force* the City to abate certain conditions.

Related to this litigation, although not exclusively, the City has seen a massive uptick in encampment residents filing disability accommodation requests related to planned abatement actions. These requests have consumed considerable CAO resources that are required to ensure that such requests are handled in a legally compliant manner and consistent with applicable court directives. CAO anticipates that this challenging litigation environment will continue to consume disproportionate resources through the next two fiscal years, given the pending appeals and a certified class action heading toward dispositive motions and trial.

- **Tort, Civil Rights & Other Public Liability Litigation**

The City is currently defending more than 39 active public liability and/or civil rights cases, ranging from slip-and-fall cases to allegations of excessive police use of force. The City defends these cases aggressively, including engaging in extensive discovery, and seeks to resolve cases on the pleadings or at the summary judgment stage, where possible. Although the City maintains insurance coverage for many of these matters, the City pays up to the first $500,000 in litigation and settlement costs for each case from its Public Liability Fund.

- **Employment Litigation and Labor Arbitrations/Charges**

CAO is currently defending nine active employment suits, up from seven just a few months ago. Six of these cases have been brought by current and former employees of a single division against the City and a former supervisor. Six of these nine employment cases are also set to go to trial between fall 2026 and fall 2027. Before reaching trial, each case involves depositions, document discovery, and motion practice to attempt to dispose of some or all claims before trial. While we have been partially successful in dismissing some claims from certain suits, it is likely that at least some claims will survive summary judgment and go to trial, absent mutually agreeable settlements. If any of these cases proceeds to trial, it will require a large commitment of CAO resources. Although not litigation strictly speaking, CAO has also seen a rise in employee discipline and union grievance disputes being advanced to arbitration in the past year. CAO has two arbitration scheduled in the next six months. All of these arbitrations, which are essentially informal trials without a jury, require significant attorney preparation and hearing time. In addition, the City has defended against four unfair labor practice charges that City unions have filed with the Public Employee Relations Board related to alleged management policy changes in just the last year, representing a major increase from past years. There are three currently pending.

Affirmative Litigation

- **Proactively Challenging Trump Administration Attacks**

The City Attorney's Office has proactively challenged the Trump administration's threats to withhold federal funding based on the City's sanctuary status and other progressive values. Due to the CAO's diligence, the City is now a plaintiff in three separate lawsuits that have secured court orders safeguarding at least $60 million in federal funding that the City relies on to provide key services like supportive housing, emergency response, and transportation improvements. CAO has also monitored and advised on numerous time-sensitive federal grants questions and key federal policy changes that impact the City's federally funded programs. The office has also tracked litigation brought by other groups to ensure that it adequately protects the City's interests, such that the City does not need to mount its own challenge, saving critical resources.

CAO has also coordinated with local jurisdictions and the state Department of Justice to prepare for litigation challenging potential National Guard and/or mass immigration agent deployments; vetted and joined many amicus briefs with other jurisdictions supporting sanctuary jurisdictions like Rochester who have been targeted by the Trump administration for lawful sanctuary activities; and responded to a threatening letter from the federal Attorney General in response to City's placement on short list of sanctuary jurisdictions. CAO is prepared to bring affirmative challenges to emerging federal issues that impact the City, as well as to defend the City if the administration were to sue the City for its sanctuary, DEI, or other lawful activities.

- **Opioid Manufacturers/Distributors Settlement**

The City Attorney's Office has facilitated the City's participation in a number of nationwide settlement agreements with companies that have contributed to the opioid crisis. Our office has ensured that the Council was timely informed about, and authorized participation in, these settlement agreements, which earmarked funds for the City of Berkeley. These settlement proceeds have allowed HHCS to receive over $1.5M to fund intervention, treatment, education, and recovery services to address the impacts of the opioid crisis within the City.

Drafting and Legal Review of the following noteworthy ordinances:

- **Sanctuary City Ordinance and Related Policies**

The City Attorney's Office has played a lead role in advancing the City's status as a sanctuary jurisdiction at the forefront of modern immigration policy. Our office drafted a legally compliant, effective, and widely-supported Sanctuary City Ordinance in collaboration with various community stakeholders, advised on concomitant updates to the Sanctuary Contracting Ordinance, developed and presented a City-wide training on Sanctuary City Ordinance compliance, drafted a policy limiting the unauthorized use of city property for non-city purposes, which would include commandeering a city lot for immigration enforcement staging, and advised the Council on various other immigration enforcement-related issues. Our office continues to closely collaborate with local and state jurisdictions nationwide to ensure that Berkeley stays on the cutting edge of the modern sanctuary movement.

- **EMBER Ordinance**

The City Attorney's Office played a key role in protecting the City from a CEQA challenge to the EMBER ordinance, a critical disaster preparedness law that created new defensible space requirements in the Berkeley Hills areas most susceptible to wildfires. The ordinance faced significant public resistance due to its mandate to remove and/or replace landscaping within 30 feet of homes, a measure intended to avoid a repeat of the devastating 2025 wildfires in Southern California. Our office analyzed relevant CEQA exemptions, helped the Fire Department strengthen its record in order to rely on multiple exemptions, advised on ordinance and staff report language, and drafted the Notice of Exemption, which shortened the statute of limitations for an opponent to bring a CEQA challenge. As a result, the statute of limitations passed without a challenge, an impressive result given that CEQA is one of the primary strategies opponents use to halt or delay controversial City actions.

- **Middle Housing zoning changes and other entry-level homeownership support initiatives**

The City Attorney's Office also helped develop legally defensible Middle Housing zoning changes to upzone historically redlined neighborhoods and allow for multi-unit housing development throughout the City. These amendments and the process through which they were adopted were not challenged in court, despite the substantial public controversy they engendered, a testament to CAO's careful crafting. Our office also closely collaborated with the Planning Department to navigate complex legal issues presented by a number of other initiatives aimed at reducing costs for entry-level homeownership, such as ordinance amendments that allow ADUs to be sold as condominiums and ordinance amendments and a template for a new restricted covenant that together will allow for streamlined small-lot subdivisions pursuant to SB 684.

Surveillance Technology, Public Safety, and Police Accountability

- **Police Accountability Board Support**

In the past several years, CAO has provided ongoing support to the Police Accountability Board, including by resolving novel and cutting-edge legal issues pertaining to police oversight and the PAB's role under the Charter. With CAO's legal guidance, and the help of

labor negotiators retained by CAO, the City has also now almost completed negotiations for the PAB's permanent regulations, which have helped the City to avoid administrative proceedings before the state Public Employment Relations Board.

CAO has also worked with the Police Department and with the PAB on the acquisition of new surveillance technology to ensure open public reporting on the use of such technology and to protect the City's data from improper access by federal immigration authorities.

- **Gun Violence Restraining Orders**

The City Attorney's Office supports the Police Department by representing it in civil court seeking gun violence restraining orders (GVROs) stemming from acts of violence and threats of violence perpetrated in the community. State law permits a civil court to grant a GVRO for up to five years prohibiting a person from possessing firearms based upon clear and convincing evidence that the person poses a significant danger of causing harm to themselves or others through continued possession of firearms.

Oftentimes, these civil restraining orders are sought where criminal prosecution is unlikely or where the Department has identified a need to bar someone from obtaining firearms regardless of a pending criminal case.

During the last budget cycle, the City Attorney's Office has successfully argued for and obtained restraining orders in seven cases. Two successful cases of particular note are a GVRO awarded after a resident threatened to shoot anyone who came onto his property after a 9-year-old boy entered his yard to retrieve a ball, and a GVRO awarded after a business owner repeatedly fired a pistol at random from a commercial rooftop.

Brown Act and Ethics Compliance Issues

- **Remote Meeting Accommodations Policy**

In response to a lawsuit from a member of the Commission on Disability, CAO was instrumental in crafting the City's new accommodations policy, which allows all members of City boards and commissions to attend meetings remotely as an accommodation upon self-attesting to a disability-related need to do so. The California Attorney General later affirmed that the creation of a policy like Berkeley's is fully compliant with the federal Americans with Disabilities Act and the state Brown Act, which ensures open and public access to government meetings.

- **Brown Act Training**

On May 5, 2025, staff and attorneys from the City Attorney's Office provided training to the City Council on compliance with the Ralph M. Brown Act, which governs meetings of all City legislative bodies. The City Attorney's Office regularly provides guidance on Brown Act compliance to City staff and officials. CAO staff plans to hold a refresher training in this Fiscal Year.

- **Navigating Disruptions to City Operations in light of Gaza Protests_**

The City Attorney's Office also represented the City in Brown Act litigation arising from the City Council's handling of persistent disruptions at numerous meetings in late 2023 and early 2024. Although the City prevailed before the Superior Court, plaintiffs appealed and ultimately obtained a ruling that the practices the Council employed to continue City business during the disruptions did not comply with the Brown Act. CAO subsequently represented the City in settlement negotiations and advised on future practices to ensure compliance with the appellate decision. CAO has also recently responded to several other demand letters and reached successful compromises that avoided lawsuits.

- **Ethics/Conflict of Interest Work**

The City Attorney's Office regularly provides guidance to City staff and officials on a variety of issues related to conflicts of interest and other government ethics topics. This work includes advising Councilmembers and commissioners on possible conflicts that may exist with regard to specific items of business that come before their respective legislative bodies. This work involves navigating complex state and local rules regarding conflicts, often in the context of high-profile legislative proposals.

Our office also regularly advises councilmember offices and the City Auditor on reimbursement of travel expenses and the permissible uses of council office budget funds.

Public Records Act Modernization and Accountability

The CAO manages a high volume of PRA requests. This volume has more than tripled since 2019. In FY25, the CAO managed 701 PRAs, 337 of which were directed to the CAO, 87 to the City Manager's Office, 235 that were multidepartment requests and 42 that were directed to the Mayor and Council. Even where PRAs are directed to other departments, CAO provides significant legal advice and assistance.

In FY26, the CAO managed 659 PRAs, 312 of which were directed to the CAO, 105 to the City Manager's Office, 193 that were multidepartment requests, and 49 that were directed to the Mayor and Council. CAO has observed trends across these requests, including use of AI tools by requestors, which has made some requests more complex and difficult to respond to.

CalPERS and Other Human Resources Support

- **CalPERS Audits**

Our office has helped navigate complex legal issues in response to CalPERS audits which scrutinized how the City reported certain special compensation types for Police and Fire employees. We facilitated conversations with CalPERS to understand the legal basis for their concerns, negotiated with union attorneys, and drafted MOU amendments to ensure that the MOU's method of compounding special compensation described the parties' agreement adequately and accurately. We also provided template response letters that City staff and individual retirees could send CalPERS to preserve appeal rights and avoid immediate

penalties. Our office's involvement protected numerous retirees from having their pensions reduced and avoided significant penalties for the City.

- **FLSA Compliance Work**

CAO has spearheaded an ongoing project with Payroll, Human Resources, and the City Manager's Office, to ensure that the City is fully compliant with FLSA's complex regular rate and overtime rules for all bargaining units. This work remains ongoing.

2024 and 2026 Election Support

- **Youth Voting (Measure Y1 Implementation)**

Among other measures, the City Attorney's Office supported the implementation of youth voting for 16- and 17-year-olds for the first time in BUSD School Board elections in 2024. In doing so, our office worked in close coordination with the City Clerk and in coordination with counsel for Berkeley Unified School District (BUSD), as well as representatives from the Alameda County Registrar of Voters and other stakeholders.

This work included drafting a new chapter of the Municipal Code (BMC Ch. 2.15) to implement Charter amendments adopted by voters in 2016 permitting youth voting, negotiating with stakeholders regarding youth voting processes, and assessing legal risk and recent case law.

- Ballot Measures

Our office drafted and provided legal support on numerous City ballot measures for the 2026 elections. This includes the following measures placed on the ballot by the City Council:

<u>2026</u>

i. $300M GO Bond Measure
ii. Sales Tax Measure
iii. Charter Amendment Measure
iv. Rent Stabilization Ordinance Measure

Office and Insurance/Risk Modernization

- **Insurance Risk Pool/Risk Manager Position**

Our office handles management of all claims against the City through the Bay Cities Joint Powers Insurance Authority (BJCPIA), among other insurance coverage and risk management functions. In the FY25/26 Budget Cycle, the City Council approved funding for a Risk Manager position to bring critical expertise to the management of claims and insurance issues, as well as increase capacity of the attorneys within CAO that currently cover the work. In partnership with HR, the CAO launched recruitment and hired the City's first Risk Manager who will start in August 2026. With this addition to the CAO,

management of covered claims and activities to limit risk exposure for the city will now be the responsibility of the Risk Manager, which will open capacity for attorneys.

- **Office Modernization Efforts including IT Infrastructure__**

CAO has invested in two technology tools - an e-discovery platform and a document management program—that are necessary to handle in-house litigation document discovery and process high-volume PRA productions. Logikcull is a cloud-based legal technology platform focused on e-discovery. It is used by legal teams to streamline the process of collecting, processing, reviewing, and producing electronically stored information for litigation, investigations, PRAs and compliance matters. In modern litigation, this kind of e-discovery tool is critical to meet our obligations under court rules and procedures. With a sharp increase in PRAs filed over the past few years, this tool also allows legal and support staff to effectively and efficiently manage large volume responses to PRAs. Filevine is a comprehensive, cloud-based legal case management and practice management platform designed to help manage documents, client communication, and deadlines. The CAO is currently customizing the platform to fit the workflow processes of the office as well as organizing historical documents for migration to the platform. The platform will empower CAO staff to effectively manage cases and projects and work collaboratively with internal staff and external partners. The platform, once implemented, will enhance the CAO's intake process, organization and management of cases and provide better navigation and searchability of historical records, allowing CAO to continue providing timely and accurate advice.

Significant Changes from Prior Year's Budget

- Staffing:
  - Elimination of one Senior Legal Secretary position ($142,630).
  - Creation and recruitment of Risk Manager ($225,846).
- Operations:
  - Proposed elimination of all budgets for training and conferences ($50,258).
  - Implementation of Logikcull for processing growing volumes of PRAs. ($70,932)
  - Implementation of Filevine for CAO Document and Case management ($34,176).

In the FY 2027 & FY 2028 Biennial Budget, the City Attorney's Office is asking for:

- $1.3 Million per year in non-personnel budget to fund outside legal and professional services to assist the CAO with current high volumes of complex, specialized litigation. In years past, the CAO has funded these needs with salary savings and roll up cost savings

from the budget. Heading into FY27, the CAO is projecting that similar savings to fund these services will not be available at the same level.

City Attorney Financial Summary

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Est. Actual	FY 2027 Adopted	FY 2028 Adopted
EXPENDITURES						
By Type:						
Salaries & Benefits	3,795,481	4,438,653	5,627,285	5,086,083	6,162,997	6,312,687
Services & Materials	3,565,842	2,774,445	1,977,700	2,926,882	3,310,268	3,310,268
Capital Outlay	45,900	-	5,024	-	-	-
Internal Services & All Other	1,705,467	2,140,283	2,215,134	2,813,906	2,215,134	2,215,134
	-	-	1,532,566	-	-	-
	9,112,690	**9,353,381**	**11,357,709**	**10,826,871**	**11,688,399**	**11,838,089**
By Division:						
Administration	726,829	796,870	672,840	854,223	903,806	929,224
Legal Advice & Litigation	8,385,861	8,556,511	9,152,303	9,972,648	10,784,593	10,908,865
	-	-	1,532,566	-	-	-
	9,112,690	**9,353,381**	**11,357,709**	**10,826,871**	**11,688,399**	**11,838,089**
By Fund:						
GF Discretionary	5,332,587	6,246,316	6,065,046	6,964,228	7,928,302	8,077,992
Public Liability	3,780,103	3,107,065	3,760,097	3,862,643	3,760,097	3,760,097
	-	-	1,532,566	-	-	-
	9,112,690	**9,353,381**	**11,357,709**	**10,826,871**	**11,688,399**	**11,838,089**

*Includes approved department requests and Council budget referrals; see FY 2026 Adopted Update Tier 1 Funding Matrix for details.

City Attorney Financial Summary

All Funding Sources **Division: Administration**

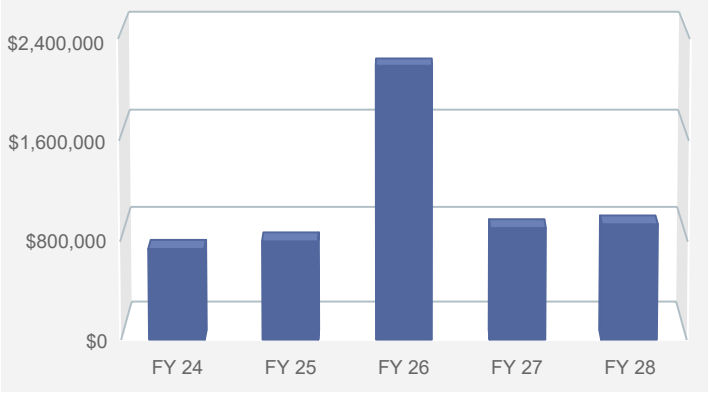
Mission Statement

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Selected Service Objectives

- Supports the City in its legislative and policy efforts
- Provides training to City staff, City Council, and City Boards and Commissions on a range of legal issues, including the Brown Act, the Public Records Act, California Environmental Quality Act (CEQA), and conflicts of interest.
- Supports City staff in enforcement of the City's laws and regulations

Five-Year Expenditures



Five Year History

	Audited Actual		Est. Actual	Budget				
	FY 24	FY 25	FY 26	Adopted FY 26	Adopted FY 27	% Change From PY	Adopted FY 28	% Change From PY
Expenditure Category								
Salaries & Benefits**	$ 498,812	$ 545,513	$ 602,865	$ 421,483	$ 652,449	54.80%	$ 677,867	3.90%
Internal Services & All Other	228,017	251,357	251,358	251,357	251,357	0.00%	251,357	0.00%
Adopted Tier 1 Funding *				1,532,566	-		-	
Total Expenditures	**$ 726,829**	**$ 796,870**	**$ 854,223**	**$ 2,205,406**	**$ 903,806**	**(59.02%)**	**$ 929,224**	**2.81%**
Annual Percentage Change		9.64%	7.20%	176.76%	(59.02%)		2.81%	

City Attorney Financial Summary

All Funding Sources

Mission Statement

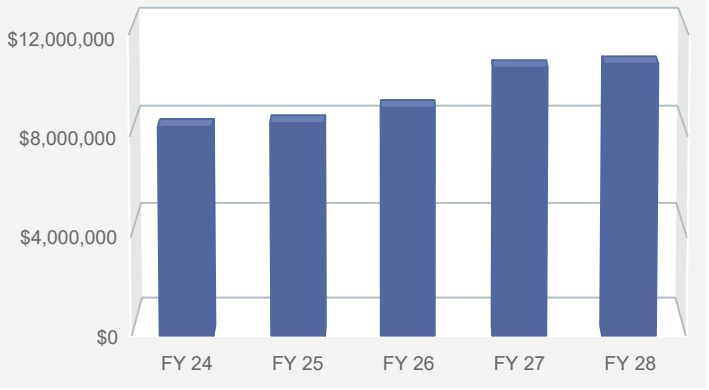
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- Supports City staff in enforcement of the City's laws and regulations

Division: Legal Advice & Litigation

Five-Year Expenditures



Five Year History

	Audited Actual		Est. Actual	Budget				
	FY 24	FY 25	FY 26	Adopted FY 26	Adopted FY 27	% Change From PY	Adopted FY 28	% Change From PY
Expenditure Category								
Salaries & Benefits**	$ 3,296,669	$ 3,893,140	$ 4,483,218	$ 5,205,802	$ 5,510,548	5.85%	$ 5,634,820	2.26%
Services & Materials	3,565,842	2,774,445	2,926,882	1,977,700	3,310,268	67.38%	3,310,268	0.00%
Capital Outlay	45,900	-	-	5,024	-	(100.00%)	-	0.00%
Internal Services & All Other	1,477,450	1,888,926	2,562,548	1,963,777	1,963,777	0.00%	1,963,777	0.00%
Adopted Tier 1 Funding *								
Total Expenditures	**$ 8,385,861**	**$ 8,556,511**	**$ 9,972,648**	**$ 9,152,303**	**$ 10,784,593**	**17.83%**	**$ 10,908,865**	**1.15%**
Annual Percentage Change		2.03%	16.55%	6.96%	17.83%		1.15%	

City Auditor's Office

Mission Statement

The mission of the City Auditor's Office is to promote transparency and accountability in Berkeley government. Integrity, independence, impact, and equity are core tenets of our operations.

Those values ensure the Office provides a fair, balanced, and objective opinion on the status of the City operations being audited with the interest of the Berkeley community in mind.

Organizational Chart



City Auditor's Office Overview

The City Auditor is an elected official who serves the residents of Berkeley. The City Charter and Berkeley Municipal Code give the City Auditor's Office the authority and responsibility for conducting performance, financial, and compliance audits, administering a whistleblower program, and monitoring citywide payroll operations to ensure payroll transactions are processed accurately and timely. The City Auditor's Office plays a vital role in ensuring taxpayer money is spent responsibly and equitably. The Office also examines payroll for compliance with employee compensation policies, laws, and regulations.

The City of Berkeley Auditor's Office is divided into three divisions: Performance Audit, Whistleblower Program, and Payroll Audit:

- **Performance Audit Division**: The Performance Audit Division evaluates city services and operations using rigorous government auditing standards. Performance Audit issues independent evidence-based audits and special reports with recommendations for city leadership to improve services and operations. Performance Audit also monitors and reports on the City's progress implementing recommendations through a public dashboard.

- **Whistleblower Program Division:** The Whistleblower Program Division reviews and investigates allegations of fraud, waste, and abuse of city resources. The program makes recommendations to City Council and the City Manager on how to improve internal controls.
- **Payroll Audit Division:** The Payroll Audit Division coordinates and monitors certain portions of the citywide payroll operations, including assisting management with compliance on federal, state, and local tax and labor laws. While decisions about pay policies are not within the purview of this office, consistent review of various parts of the city payroll system helps prevent fraud and address incorrect payments.

Challenges

The City Auditor's Office challenges include:

- **Budget Reductions:** To contribute to the City's efforts to address the structural budget deficit, the Auditor's Office reduced its baseline budget as much as possible while fulfilling its Charter mandates. The Auditor's Office reduced the budget for staff training significantly which will limit staff's ability to meet government audit requirements for professional development. The Auditor's Office also reduced the non-personnel budget for the Payroll Audit Division by reducing payroll expenditures with the Employee Access portal implementation. Due to budget reductions, the Auditor's Office had to pause expanding the Whistleblower Program to the public. This limits the ability to broaden outreach and handle more reports. Expanding publicly will require additional resources in the future.
- **Citywide Retention:** As in previous years, the City's challenges with short staffing have made it difficult for departments to provide information and implement audit recommendations. This has limited the Auditor's ability to conduct and follow up on audits to ensure the City is aware of and addressing the risks identified in audit reports. Staff turnover in other city departments has also impacted the workload in Payroll Audit. Departments rely on Payroll Audit staff to assist their new hires in their payroll tasks and in fulfilling their payroll responsibilities. Additionally, when information is not entered correctly, adjusting the information on the back end requires even more time, resulting in increased workload for Payroll Audit staff.
- **ExecuTime Implementation:** Payroll Audit is a central contributor working with Human Resources, the IT Department, and the City Manager's Office to implement ExecuTime, the City's new electronic time and attendance system, as part of the ERMA payroll upgrade. ExecuTime will replace the manual timekeeping process with a digital system that accurately records employee hours, improves efficiency, and reduces the risk of errors or improper payments. The system will provide supervisors with real-time access to employee hours, supporting improved employee benefits administration. This additional project will increase workload for Payroll Audit staff.
- **Payroll Workload and System Requirements:** An independent audit of the Payroll Audit Division found that implementing the City's new financial system ERMA in 2021 led to a significant increase in errors in departments' payroll submissions, which greatly increased Payroll Audit's workload to correct the errors. As a result, Payroll Audit had less resources to update the City's payroll manual to reflect the new financial system while

also ensuring accurate biweekly payroll. However, the auditors did not find any material errors that weren't previously identified and corrected by the Payroll Audit Division.

Accomplishments

Highlights of the City Auditor's Office accomplishments include:

- Performance Audit Division: In 2024 and 2025, the Performance Audit Division issued audits of the City's restaurant inspections program and Homeless Response Team, and a follow-up report on citywide lease management. In the first part of 2026, the Division also issued audits of the City's non-competitive contracts and financial condition, as well as a guide on measuring the City's performance. Together, the recommendations and information in these reports help the City improve programs and operations and promote accountability and efficiency.

  To ensure that audits have meaningful impact, Performance Audit followed up with departments on audit recommendations and reported on their status in annual reports and a public online dashboard. One highlight is that Human Resources implemented a recommendation to fill vacancies in key recruiting positions. This significantly increased the City's capacity to conduct recruitments, resulting in new hires outpacing separations. Another highlight is that the Environmental Health Division fully caught up on all inspections of high- and very high-risk facilities that were not inspected in 2023 and developed new policies to improve coverage of inspections moving forward. In 2024 and 2025, departments implemented a total of 36 recommendations identified in audit reports.

  In 2025, the Performance Audit Division won a national award from the Association of Local Government Auditors (ALGA) for its audit on Berkeley's restaurant inspections. This marks the fourth time the Auditor's Office has won a national award since 2020.

- **Whistleblower Program Division:** The Whistleblower Program Division strengthened the foundation of the Whistleblower Program this year, enhancing intake and investigation procedures and working closely with departments to address fraud, waste, and abuse. The Auditor's independence ensures the integrity of the Whistleblower Program, which operates as an important and trustworthy channel for employees to report ethical concerns. As part of its progress, the Whistleblower Program also published its first public report in 2026, increasing the visibility of the program's impact.
- **Payroll Audit Division:** Payroll Audit played a key role in advancing the City's Employee Access self-service system. In partnership with Human Resources, the Information Technology Department, and the City Manager's Office, Payroll Audit contributed to system configurations and internal controls to ensure payroll processes are properly supported. Through this effort, Payroll Audit helped employees to securely access their payroll information.

  Payroll Audit continued to strengthen internal controls to ensure accuracy, accountability, and compliance with regulations and labor agreements, all aimed at maintaining integrity of the payroll system. Payroll Audit also regularly evaluated payroll procedures, system configurations, and earning code usage to ensure they aligned with current labor agreements and operational practices. The Division also initiated a comprehensive review of the City's overtime compensation practices with external legal counsel specializing in Fair Labor Standards Act (FLSA) compliance. This proactive evaluation strengthens

payroll compliance, reinforces internal controls, and helps mitigate financial and legal risks.

Additionally, the Auditor's Office contracted with an independent third-party auditor to audit Payroll Audit and strengthen internal controls. Overall, the audit found that Payroll Audit's procedures ensured city employees received accurate pay and benefits in the sample data they tested. They also found that Payroll Audit correctly applied various payroll, labor, and statutory rules, ensuring high-risk components of each payroll are handled accurately despite system constraints.

Significant Changes from Prior Year's Budget

The Auditor's Office decreased its FY 27 Budget by $288,560, or 7.3% over the FY 27 Baseline Budget of $3,929,199 in accordance with citywide budget reductions. The Office also decreased the FY 28 Budget by $367,458, or 9% over the FY 28 Baseline Budget of $4,061,371. These reductions include decreased non-personnel costs in staff training and Payroll Audit expenditures. The Office also decreased the personnel budget by alternating fund sources for personnel and accounting for underfilled positions and staff members on leave. These reductions represent an effort to balance the need for budget reductions while fulfilling the Auditor's Charter-mandated duties. The Auditor's Office has no vacancies and therefore cannot hold positions vacant as a budget reduction strategy. However, the Auditor's Office is prepared to give back salary savings to provide funding for essential city services.

While the Auditor's Office will continue to meet Charter-mandated responsibilities, budget reductions will impact audit work. The Whistleblower Program has paused expanding the reporting hotline to accept reports from the public due to limited resources and staff capacity. Additionally, increased workload in the Payroll Audit Division from correcting department payroll errors will affect the implementation timeline for ExecuTime and updates to the City's payroll manual. Budget reductions may also limit the number of audits and recommendations that Performance Audit can produce.

City Auditor Financial Summary

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Est. Actual	FY 2027 Adopted	FY 2028 Adopted
EXPENDITURES						
By Type:						
Salaries & Benefits	2,803,450	3,200,196	3,589,059	3,292,600	3,593,518	3,741,763
Services & Materials	126,016	217,561	72,385	125,799	84,306	86,306
Capital Outlay	-	-	4,051	6,869	-	7,100
Internal Services & All Other	227,979	269,000	269,000	266,001	269,000	269,000
Adopted Tier 1 Funding *			100,000		-	-
	3,157,445	**3,686,757**	**4,034,495**	**3,691,269**	**3,946,824**	**4,104,169**
By Division:						
Office of the City Auditor	676,703	756,516	838,484	777,990	814,572	818,326
Performance Audit	897,852	1,237,309	1,336,384	1,181,602	1,355,065	1,439,471
Payroll Audit	1,582,890	1,692,932	1,759,627	1,731,677	1,777,187	1,846,372
Adopted Tier 1 Funding *			100,000		-	-
	3,157,445	**3,686,757**	**4,034,495**	**3,691,269**	**3,946,824**	**4,104,169**
By Fund:						
GF Discretionary	3,078,426	3,645,406	3,891,057	3,646,400	3,762,111	3,870,901
Measure FF - Street Repair	-	-	-	-	76,628	121,803
Worker's Compensation	79,019	41,351	43,438	44,869	108,085	111,465
Adopted Tier 1 Funding *			100,000		-	-
	3,157,445	**3,686,757**	**4,034,495**	**3,691,269**	**3,946,824**	**4,104,169**

* Includes approved department requests and Council budget referrals; see FY 2026 Adopted Update Tier 1 Funding Matrix for details.

Performance Measures Summary

The below table summarizes the City Auditor's Office performance measures.

Division	Measure	Description	Target	Actual	Tracking
Performance	Reports issued[1]	Count of total reports (i.e., audit, informational, report on follow-ups)	n/a[2]	11 reports	n/a
Performance	Recommendations issued	Count of all issued recommendations; count of recommendations by type	n/a	23 recommendations: • 12 Efficiency and Effectiveness • 9 Transparency and Accountability • 1 Internal Controls • 1 Training	n/a
Performance	Recommendations implemented[2]	Count of all recommendations implemented by management	n/a	36 recommendations: • 17 Efficiency and Effectiveness • 10 Transparency and Accountability • 5 Regulatory Compliance • 2 Internal Controls • 1 Training • 1 Equity (may overlap with other recommendation types)	n/a
Payroll	Accurate, correct paychecks	Number of accurate and correct paychecks divided by total number of paychecks	99%	99.9% accuracy (18 incorrect paychecks in two years)	●
Payroll	Corrections made to personnel actions (PAs)	Number of PAs in which Payroll Audit identified and corrected errors divided by the number of PAs audited	▼	84% error rate	n/a[3]

● Meeting/exceeding target
● Near target
● Not meeting target

▲ Target is to increase numbers/percentages
▼ Target is to decrease numbers/percentages

[1] Number of reports issued in calendar years 2024 and 2025.
[2] Recommendations implemented in calendar years 2024 and 2025. This number includes recommendations from audits issued before 2024.
[3] 84% of audited PAs had errors that Payroll Audit identified in December 2025 and reported to Human Resources for correction.

City Auditor Financial Summary

All Funding Sources **Division: Office of the City Auditor**

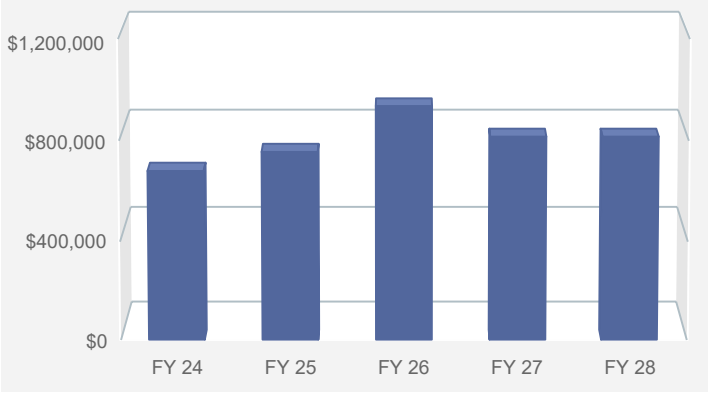
Mission Statement

The mission of the City Auditor's Office is to promote transparency and accountability in Berkeley government. Integrity, independence, impact, and inclusion are core tenets of our operations. Those values ensure the Office conducts its audits with the interest of the Berkeley community in mind to provide a fair, balanced, and objective opinion on the status of the City operations being audited.

Selected Service Objectives

- The City Auditor is an elected official who serves the residents of Berkeley. The City Charter and Berkeley Municipal Code provide the City Auditor's Office the authority and responsibility for conducting performance, financial, and compliance audits, and monitoring citywide payroll operations to ensure payroll transactions are processed accurately and timely.

Five-Year Expenditures



Five Year History

	Audited Actual		Est. Actual	Budget				
	FY 24	FY 25	FY 26	Adopted FY 26	Adopted FY 27	% Change From PY	Adopted FY 28	% Change From PY
Expenditure Category								
Salaries & Benefits**	$ 458,780	$ 497,572	$ 519,045	$ 579,540	$ 555,628	(4.13%)	$ 559,382	0.68%
Internal Services & All Other	217,923	258,944	258,945	258,944	258,944	0.00%	258,944	0.00%
Adopted Tier 1 Funding *				100,000	-		-	
Total Expenditures	**$ 676,703**	**$ 756,516**	**$ 777,990**	**$ 938,484**	**$ 814,572**	**(13.20%)**	**$ 818,326**	**0.46%**
Annual Percentage Change		11.79%	2.84%	24.05%	(13.20%)		0.46%	

* Includes approved department requests and Council budget referrals; see FY 2025-2026 Adopted Tier 1 Funding Matrix for details..

City Auditor Financial Summary

All Funding Sources **Division: Performance Audit**

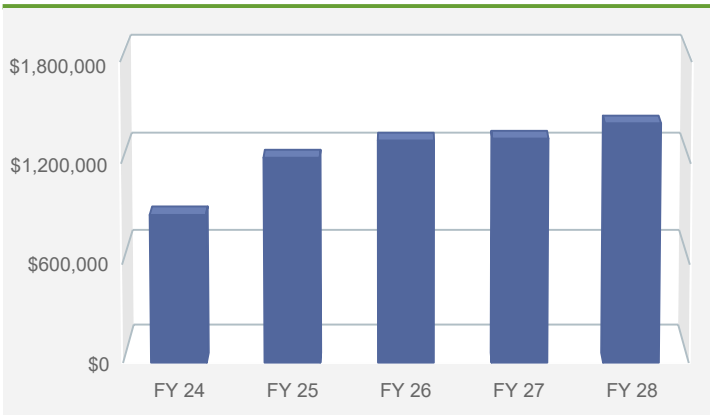
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Selected Service Objectives

- The performance audit division focuses on assessing City activities and making recommendations to the City Council and City Manager on how to improve program performance. Other services include publicly reporting audit results and reporting on management's progress implementing audit recommendations or any hindrances to implementation.

Five-Year Expenditures



Five Year History

	Audited Actual		Est. Actual	Budget				
	FY 24	FY 25	FY 26	Adopted FY 26	Adopted FY 27	% Change From PY	Adopted FY 28	% Change From PY
Expenditure Category								
Salaries & Benefits**	$ 807,084	$ 1,081,892	$1,093,097	$ 1,292,086	$ 1,295,473	0.26%	$ 1,377,879	6.36%
Services & Materials	87,240	151,889	84,977	38,519	56,064	45.55%	58,064	3.57%
Capital Outlay	-	-	-	2,251	-	(100.00%)	-	0.00%
Internal Services & All Other	3,528	3,528	3,528	3,528	3,528	0.00%	3,528	0.00%
Total Expenditures	**$ 897,852**	**$ 1,237,309**	**$1,181,602**	**$ 1,336,384**	**$ 1,355,065**	**1.40%**	**$ 1,439,471**	**6.23%**
Annual Percentage Change		37.81%	(4.50%)	8.01%	1.40%		6.23%	

City Auditor Financial Summary

All Funding Sources **Division: Payroll Audit**

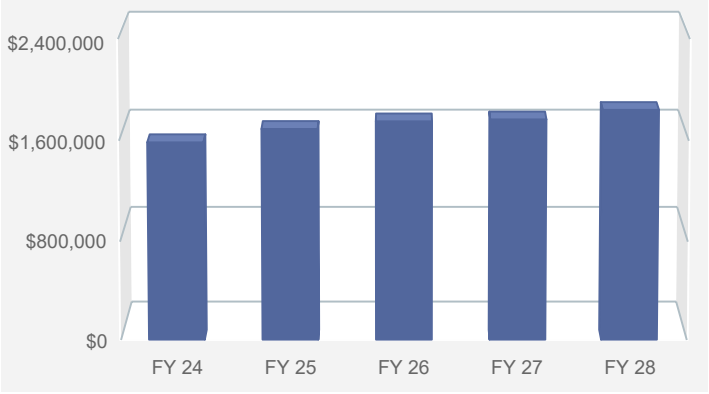
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Selected Service Objectives

- The payroll audit division coordinates and monitors certain portions of the Citywide payroll operations, including assisting management with compliance on federal, state, and local tax and labor laws. While decisions about pay are not within the purview of this office, consistent review of various parts of the City payroll system helps prevent fraud and address incorrect payments.

Five-Year Expenditures



Five Year History

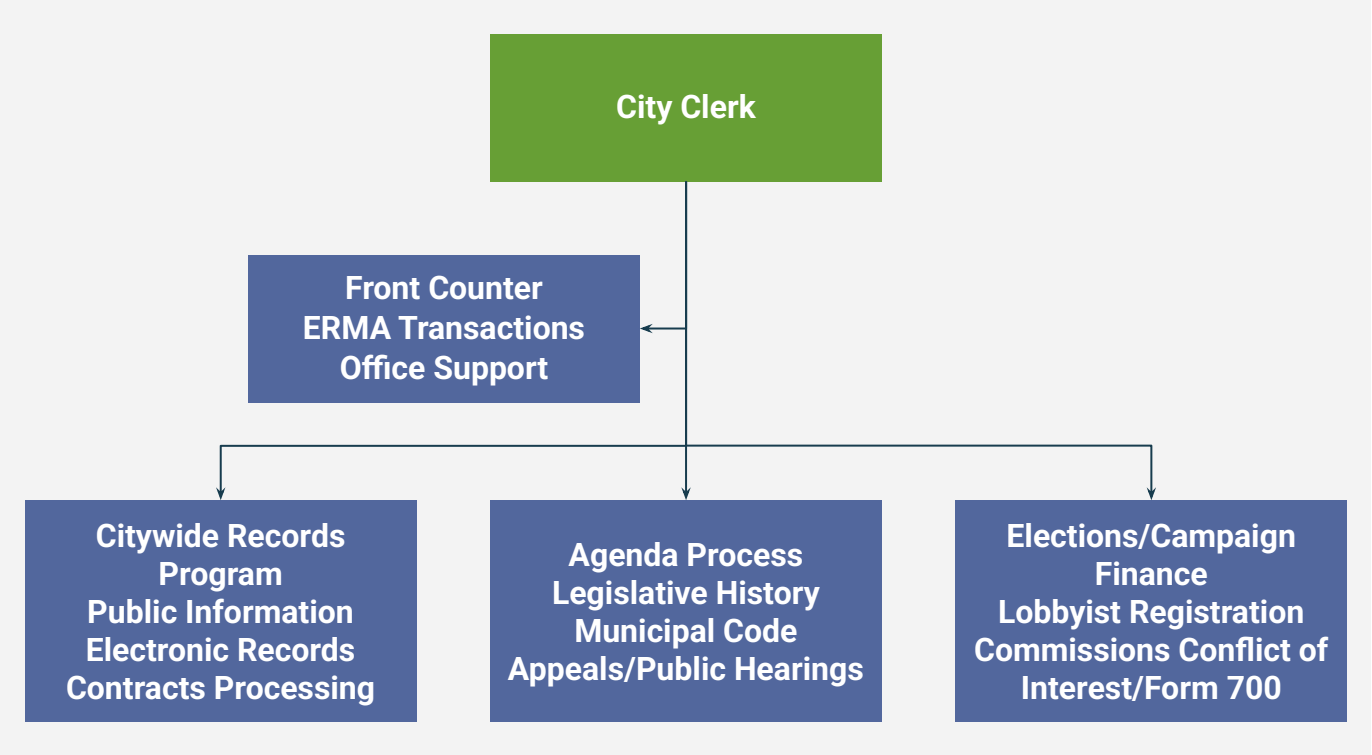
	Audited Actual			Budget				
	FY 24	FY 25	Est. Actual FY 26	Adopted FY 26	Adopted FY 27	% Change From PY	Adopted FY 28	% Change From PY
Expenditure Category								
Salaries & Benefits**	$ 1,537,586	$ 1,620,732	$ 1,680,458	$ 1,717,433	$ 1,742,417	1.45%	$ 1,804,502	3.56%
Services & Materials	38,776	65,672	40,822	33,866	28,242	(16.61%)	28,242	0.00%
Capital Outlay	-	-	6,869	1,800	-	(100.00%)	7,100	0.00%
Internal Services & All Other	6,528	6,528	3,528	6,528	6,528	0.00%	6,528	0.00%
Total Expenditures	**$ 1,582,890**	**$ 1,692,932**	**$ 1,731,677**	**$ 1,759,627**	**$ 1,777,187**	**1.00%**	**$ 1,846,372**	**3.89%**
Annual Percentage Change		6.95%	2.29%	3.94%	1.00%		3.89%	

City Clerk's Department

Mission Statement

The City Clerk Department provides Citywide oversight for legislative proceedings of the City Council and its committees. As the Elections Official and Filing Officer, the City Clerk administers municipal elections, campaign finance, and conflict of interest regulations. As the Records Manager, the Department administers the Citywide Records Management Program to maintain the integrity of documented actions of the legislative bodies, and accessibility to the public. The Department performs all mandated functions under the United States Constitution, the Constitution of the State of California, State Codes, the Charter of the City of Berkeley, and the Berkeley Municipal Code

Organizational Chart



City Clerk Department Overview

The City Clerk Department delivers the following services:

- **City Council and Commission Support:** City Clerk staff prepares the agendas, agenda packets, minutes, and legal notices for the City Council, the Successor Agency to the Redevelopment Agency, and the Joint Powers Financing Authority, and provides for the captioning and indexing of meeting video streams. The City Clerk Department also provides support to all six City Council Policy Committees and completes the necessary arrangements to ensure an effective meeting. The City Clerk administers the commission appointment process, maintains the information regarding the commission rules and regulations, and serves as an advisor for commission secretaries.

- **Legislative History:** The City Clerk facilitates, manages, and supports the meetings of the City Council, the Successor Agency to the Redevelopment Agency, the Joint Powers Financing Authority, and Council Policy Committees, and maintains the legislative history of the City (i.e., ordinances, resolutions, minutes), including the Charter and the Municipal Code.
- **Public Information and Records:** The Department provides general information and services to the public including: 1) administration of the Domestic Partnership Registry; 2) codification of the Municipal Code; and 3) access to public information and records. Members of the public are welcome to visit the City Clerk Department to research and review legislative actions, candidate and ballot measure information, campaign and conflict of interest filings, registered lobbyists disclosure statements, and other public information. City Clerk staff maintains a broad range of information on the City's website at https://berkeleyca.gov/your-government/about- us/departments/city-clerk-department.

  The Department also maintains the Records Online public access portal. This portal provides the public with quick and easy access to vital City records such as minutes, ordinances, resolutions, staff reports, election information, and contracts.
- **Citywide Records Management:** The City Clerk is the Custodian of Records for the City and as such, administers the Citywide Records Program, prepares and maintains the City's Records Retention Schedule and provides education to departments on the principles of records management and industry best practices by providing trainings, guidance, and advice as needed. The City Clerk contracts with an off-site records storage facility where 11,000 boxes of City records are stored. The Department is responsible for managing the storage, retrieval, retention, and authorized destruction of all official City records.
- **Campaign and Conflict Law:** The City Clerk is the local Filing Officer for the State of California. The City Clerk maintains regulations and forms under the State's Political Reform Act, Berkeley's Election Reform Act and Lobbyist Registration Act, and the Berkeley public financing ordinance. All local campaign committees are required to file campaign statements with the City Clerk. All designated employees, elected officials and appointed commissioners are required to file conflict of interest statements with the City Clerk.
- **Elections:** The City Clerk is the Elections Official and administers the City's regular and special municipal elections in accordance with state and local laws including: 1) the nomination process for candidates for Mayor, Council, Auditor, Rent Board, and School Board; 2) processing and managing the initiative, referendum, and recall petitions; 3) ballot measure argument filing; 4) coordination with the Alameda County Registrar of Voters for regular and special elections services; and 5) ensuring transparency, accessibility, and equity in the public's engagement with the municipal election process.

  The City Clerk is the Charter-designated secretary for the Independent Redistricting Commission, a 13-member commission tasked with redrawing the Council district boundaries after each decennial census.

Challenges

City Clerk Department challenges include:

- Election Cost Uncertainty: The City relies on the Alameda County Registrar of Voters to provide regular and special election services as well as the additional services related to Ranked-Choice Voting. Election services have seen a steep increase since 2018, with the City's first million-dollar election in 2020. It is uncertain at this time if the change to an all-mail-ballot County and other new state mandates will affect election costs on an ongoing basis.
- Unplanned Elections: The two unplanned resignations and the resulting special elections have diverted a significant amount of staff resources originally planned for critical special projects such as the Records Retention Schedule Update, Commissioners Manual Update, and implementing new cost saving technology for broadcasting and captioning city council meetings.
- Continuous Demands for Increased Technology Services: The City Clerk Department relies heavily on external software to automate processes and also has a high demand for service from the Department of Information Technology. Maintaining existing software and implementing new software to increase efficiency require a significant amount of IT resources.

Accomplishments

Highlights of recent City Clerk Department accomplishments include:

- Full Implementation of Hybrid Meeting Procedures: The City Clerk Department researched, developed, tested, and refined procedures and technology needs for the conduct of "hybrid" meetings of legislative bodies. The City Council and its six policy committees now meet in a hybrid model for all regular and special meetings. This has increased civic participation and access to the local decision-making process for residents and stakeholders.
- Rebuilding Staffing Rates and Service to the Public: From April 2022 – August 2023, the City Clerk Department turned over 50% of its staff due to retirements and promotions. Leadership in the department, with assistance from Human Resources, has rebuilt the staffing levels and aggressively trained and onboarded new staff in order to maintain baseline services and properly serve internal and external customers.
- Major Software Update: In 2023 the Department completed a major upgrade to its agenda management software and digital records repository (OnBase). OnBase is a critical business system that is used to create agendas and agenda packets for the City council and the Policy Committees. It is also the digital records repository which stores the legislative history of the city and provides the back end to the Records Online public access portal. This upgrade will ensure reliability, integrity and efficiency for internal and external services.

Significant Changes from Prior Year's Budget

FY 2027 and FY2028 significant changes for City Clerk's Office are as follows:

- FY 2027 reduction of approximately $210,000 for overtime and non-personnel
- FY 2028 reduction of $1,167,000 in overtime and non-personnel. $1,000,000 of which will be set aside for the increase in citywide property and liability insurance.

City Clerk Financial Summary

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Est. Actual	FY 2027 Adopted	FY 2028 Adopted
EXPENDITURES						
By Type:						
Salaries & Benefits	1,797,477	2,055,723	2,179,604	1,921,488	2,338,139	2,392,998
Services & Materials	845,391	2,664,319	1,317,905	415,032	1,842,171	1,857,171
Capital Outlay	-	-	19,265	-	-	-
Internal Services & All Other	180,954	188,409	192,249	191,410	192,249	192,249
Adopted Tier 1 Funding *						
	2,823,822	**4,908,451**	**3,709,023**	**2,527,930**	**4,372,559**	**4,442,418**
By Division:						
Administration	128	277	-	218	125	125
Operations	1,944,315	2,299,381	2,511,519	2,145,333	2,475,763	2,539,156
Record Management	109,941	93,876	160,600	130,492	119,523	119,523
Regular Elections	769,438	2,514,917	1,036,904	251,887	1,777,148	1,783,614
Adopted Tier 1 Funding *						
	2,823,822	**4,908,451**	**3,709,023**	**2,527,930**	**4,372,559**	**4,442,418**
By Fund:						
GF Discretionary	2,114,864	4,376,568	3,044,271	2,317,924	3,700,089	3,763,482
Fair Elections	708,958	531,883	664,752	210,006	672,470	678,936
Adopted Tier 1 Funding *						
	2,823,822	**4,908,451**	**3,709,023**	**2,527,930**	**4,372,559**	**4,442,418**

Performance Measures Summary

The below table summarizes the City Clerk Department's performance measures.

Measure	Description	Target	Actual	Tracking
Number of City Council legislative items collated, tracked per agenda and minutes	Count of items per meeting (from meeting agenda plus any added items reflected in minutes)	n/a[1]	CY 2024: 732 items CY 2025: 665 items	n/a
Number of Policy Committee legislative items collated, tracked per agenda and minutes	Count of items per meeting (from meeting agenda plus any added items reflected in minutes); the same items appear on multiple agendas andmust be processed and compiled anew for each meeting (including amendments and revised versions)	n/a	CY 2024: 324 items CY 2025: 260 items	n/a
Number of city records indexed in the public records portal	Count of records indexed to the portal	n/a	CY 2024: 2,557 records CY 2025: 2,217 records	n/a
Number of City Council meetings and Policy Committee meetings administered	Total count of City Council and Policy Committee meetings	n/a	CY 2024: 123 meetings CY 2025: 125 meetings	n/a
Number of political reform and lobbyist disclosures processed	Count of campaign finance filings, lobbyist disclosures, and Form 700 filings	n/a	CY 2024: • 929 campaign finance filings • 79 lobbyist disclosures • 997 Form 700 filings CY2025: • 172 campaign finance filings • 88 lobbyist disclosures • 1,055 Form 700 filings	n/a
Number of communications the City Clerk receives	Count of communications	n/a	CY 2024: 4,254 communications CY 2025: 4,359 communications	n/a

● Meeting/exceeding target
● Near target
● Not meeting target

▲ Target is to increase numbers/percentages
▼ Target is to decrease numbers/percentages

[1] There are no "targets" for the City Clerk's Office, as their numbers are directly dependent on the amount of City Council activity and mandated filings in a given year.

City Clerk Financial Summary

All Funding Sources **Division: Administration**

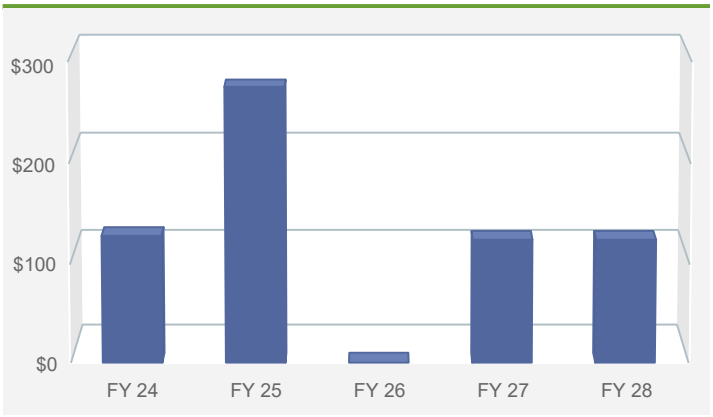
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Selected Service Objectives

- City Council and Commission Support
- Legislative History
- Public Information and Records
- Citywide Records Management:
- Elections
- Campaign and Conflict Law

Five-Year Expenditures



Five Year History

	Audited Actual		Est. Actual	Budget				
	FY 24	FY 25	FY 26	Adopted FY 26	Adopted FY 27	% Change From PY	Adopted FY 28	% Change From PY
Expenditure Category								
Services & Materials**	$ 128	$ 277	$ 218	$ -	$ 125	0.00%	$ 125	0.00%
Adopted Tier 1 Funding *								
Total Expenditures	**$ 128**	**$ 277**	**$ 218**	**$ -**	**$ 125**		**$ 125**	**0.00%**
Annual Percentage Change		116.41%	(21.30%)	(100.00%)	0.00%		0.00%	

City Clerk Financial Summary

All Funding Sources **Division: Operations**

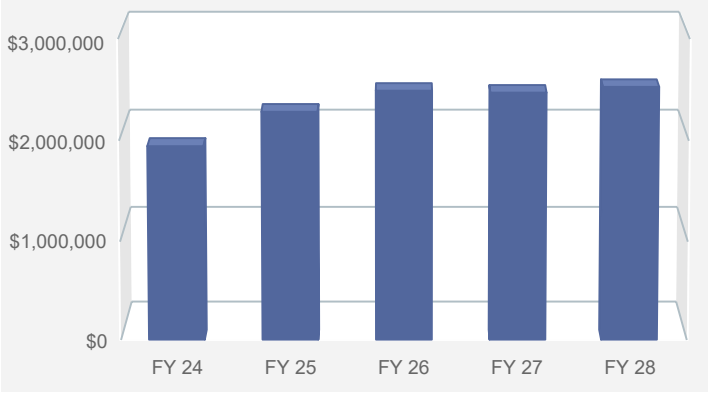
Mission Statement

The mission of the City Clerk's Office is to provide Citywide oversight for legislative proceedings of the City Council and its committees.The Department performs all mandated functions under the United States Constitution, the Constitution of the State of California, State Codes, the Charter of the City of Berkeley, and the Berkeley Municipal Code

Selected Service Objectives

- City Council and Commission Support
- Legislative History
- Public Information and Records
- Citywide Records Management:
- Elections
- Campaign and Conflict Law

Five-Year Expenditures



Five Year History

	Audited Actual		Est. Actual	Budget				
	FY 24	FY 25	FY 26	Adopted FY 26	Adopted FY 27	% Change From PY	Adopted FY 28	% Change From PY
Expenditure Category								
Salaries & Benefits**	$ 1,694,895	$ 1,936,512	$1,793,874	$ 2,043,169	$2,201,638	7.76%	$ 2,250,031	2.20%
Services & Materials	68,466	174,460	160,049	256,836	81,876	(68.12%)	96,876	18.32%
Capital Outlay	-	-	-	19,265	-	(100.00%)	-	0.00%
Internal Services & All Other	180,954	188,409	191,410	192,249	192,249	0.00%	192,249	0.00%
Adopted Tier 1 Funding *								
Total Expenditures	**$ 1,944,315**	**$ 2,299,381**	**$2,145,333**	**$ 2,511,519**	**$2,475,763**	**(1.42%)**	**$ 2,539,156**	**2.56%**
Annual Percentage Change		18.26%	(6.70%)	9.23%	(1.42%)		2.56%	

City Clerk Financial Summary

All Funding Sources

Division: Record Management

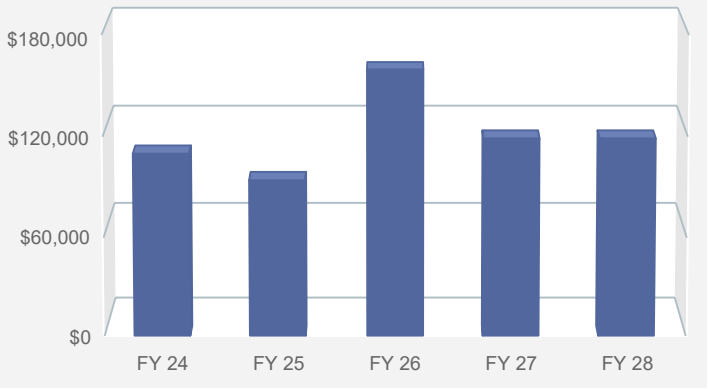
Mission Statement

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Selected Service Objectives

- City Council and Commission Support
- Legislative History
- Public Information and Records
- Citywide Records Management:
- Elections
- Campaign and Conflict Law

Five-Year Expenditures



Five Year History

	Audited Actual		Est. Actual	Budget				
	FY 24	FY 25	FY 26	Adopted FY 26	Adopted FY 27	% Change From PY	Adopted FY 28	% Change From PY
Expenditure Category								
Services & Materials**	$ 109,941	$ 93,876	$ 130,492	$ 160,600	$ 119,523	(25.58%)	$ 119,523	0.00%
Adopted Tier 1 Funding *								
Total Expenditures	**$ 109,941**	**$ 93,876**	**$ 130,492**	**$ 160,600**	**$ 119,523**	**(25.58%)**	**$ 119,523**	**0.00%**
Annual Percentage Change		(14.61%)	39.00%	71.08%	(25.58%)		0.00%	

City Clerk Financial Summary

All Funding Sources

Division: Regular Elections

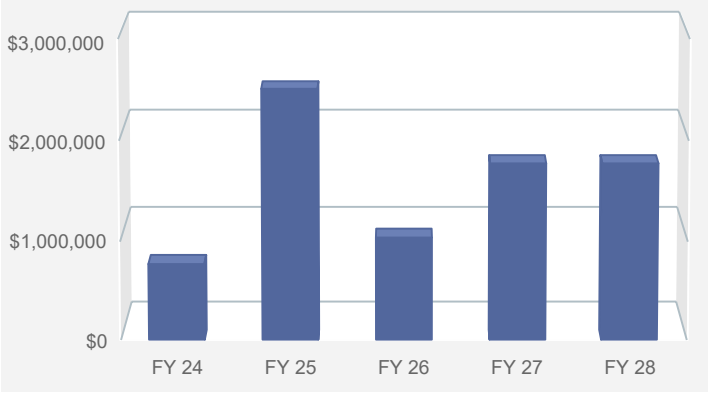
Mission Statement

The mission of the City Clerk's Office is to provide the City with the highest caliber legal services and advice and to protect and advance the interests of this dynamic City by all legal and ethical means.

Selected Service Objectives

- City Council and Commission Support
- Legislative History
- Public Information and Records
- Citywide Records Management:
- Elections
- Campaign and Conflict Law

Five-Year Expenditures



Five Year History

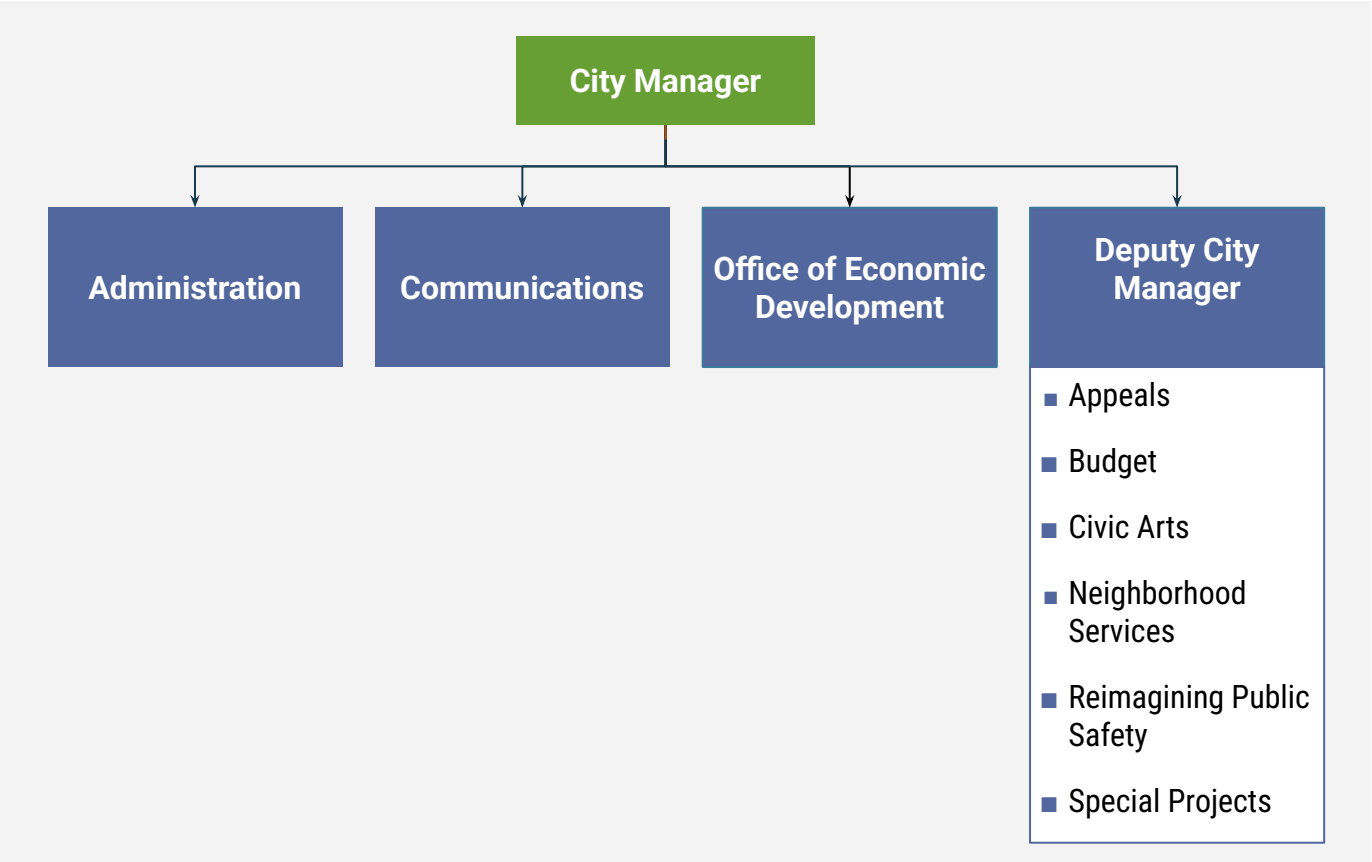
	Audited Actual			Budget				
	FY 24	FY 25	Est. Actual FY 26	Adopted FY 26	Adopted FY 27	% Change From PY	Adopted FY 28	% Change From PY
Expenditure Category								
Salaries & Benefits**	$ 102,582	$ 119,211	$ 127,614	$ 136,435	$ 136,501	0.05%	$ 142,967	4.74%
Services & Materials	666,856	2,395,706	124,273	900,469	1,640,647	82.20%	1,640,647	0.00%
Adopted Tier 1 Funding *								
Total Expenditures	**$ 769,438**	**$ 2,514,917**	**$ 251,887**	**$1,036,904**	**$ 1,777,148**	**71.39%**	**$ 1,783,614**	**0.36%**
Annual Percentage Change		226.85%	(89.98%)	(58.77%)	71.39%		0.36%	

City Manager's Office

Mission Statement

The mission of the City Manager's Office is to build and maintain, through sound management principles and community participation, an effective City government organization; to ensure the effective delivery of services; to provide the management direction and support for the planning, implementation, and evaluation of all City programs; and to ensure coordination and consistency in implementing policies and programs approved by the City Council.

Organizational Chart



City Manager's Office Overview

As the Chief Executive Officer of the City of Berkeley, the City Manager is responsible for ensuring the overall effectiveness of the city organization, acting as a conduit between the legislative and executive branches and presenting Council with a balanced budget. Within the City Manager's Office, the City Manager also directly oversees several divisions and major programs that deliver the following services

- **Appea**ls responsible for administrative hearings. The most common hearings are conducted for parking citation appeals, business license tax appeals, empty homes tax appeals, administrative citation appeals, nuisance abatement appeals, spay/neuter appeals, and vicious/dangerous animal appeals.

- **Civic Arts** supports a culturally vibrant and diverse arts ecosystem in Berkeley through grantmaking, public art, cultural programming, and strategic arts planning through grant opportunities and opportunities for artists to develop and display work in the public realm, while stewarding the City's public art collection, which includes nearly 100 works of art in the City's care. Civic Arts manages City-operated gallery spaces and administers the City's Poet Laureate Program. Staff provide administrative support to the Civic Arts Commission, an active body with multiple subcommittees and an ambitious work plan.
- **Communications** oversees strategic communications and media relations and is responsible for the City's website (over 1 million visitors annually), social media, and subscription-based email lists (there are more than 13,500 subscribers for the Citywide newsletter). The Division is also a key partner in emergency communications, when the rapid dissemination of coordinated information is critical to community safety and building trust.
- **Neighborhood Services Division** consists of four units described below:
  - **Animal Care Services** provides a multitude of services for the cities of Berkeley, Emeryville, and Albany, and shelters animals from Berkeley, Albany, Piedmont, and Emeryville though a contract with those cities. The services include removal of injured or deceased wildlife and impoundment of stray animals, investigation of animal-related neglect, cruelty, nuisance, and bite cases, and sheltering services including intake, care, reunification, adoption, and community support programs as well as enforcement of city ordinances related to animals. The shelter houses a highly successful adoption program and consistently maintains a live release rate above 90%. Animal Care Services also supports homeless and low-income pet owners by providing free pet food and other pet supplies daily on a walk-in basis. With field services available daily and the shelter open seven days a week, Animal Care Services is easily accessible and user-friendly.
  - **Code Enforcement Unit** is responsible for the enforcement of violations of the Berkeley Municipal Code including graffiti, blight, unauthorized signage, illegal dumping, the Group Living Accommodations ordinance, and more.
  - **Special Events** coordinates staff from multiple departments to safely and efficiently support a variety of street and park events that make life in Berkeley vibrant and exciting, including the Berkeley Half Marathon, Solano stroll, Juneteenth, Telegraph Holiday Fair, and many more.
  - **Homeless Response Team (HRT)** responds to unsheltered homelessness, including homeless encampments. Its mission is to resolve unsheltered homelessness through the provision of interim and permanent housing and other supportive services, as well as to coordinate the many City and nonprofit staff who work in and are impacted by homeless encampments in providing harm-reduction oriented, pragmatic interventions that maintain health and safety for the unsheltered and the broader Berkeley community.
- **Office of Budget and Fiscal Management (Budget)** is responsible for the preparation, development and management of the City's budget. The division provides financial analysis and support to the organization, City Council and the Budget and Finance Policy Committee. In addition, Budget processes payroll for several City departments.

- **Office of Economic Development (OED)** helps businesses, entrepreneurs, and community organizations get started, grow and thrive. OED supports Berkeley's commercial sectors, provides technical assistance, expands economic opportunities, and helps maintain a healthy business climate.
- **Reimagining Public Safety (RPS)** advances an equitable, coordinated, and community-centered approach to public safety in Berkeley through strategic grant development, and regional partnership building. The initiative prioritizes prevention, wellness, service coordination, and community trust.
- **Special Projects Division (SPD)** leads citywide efforts to improve efficiency, transparency and consistency; and implements the Employer of Choice initiative to improve organizational culture.

Challenges

The City Manager's Office challenges include:

- **Appeals Unit** is a staff of one person and the lack of contingency staffing presents a challenge.
- **Civic Arts** has been operating with reduced staffing and administrative support while continuing to manage grants, public art, gallery programming, cultural planning work, the Poet Laureate Program, and commission support. The elimination of a vacant Economic Development Project Coordinator assigned to Civic Arts, reduction in Office Specialist support, and 10% reduction in General Fund support for Civic Arts grants reduces overall capacity for grants, project delivery, contract administration, invoicing, event support, and communications. As a result, Civic Arts has had to focus on maintaining core public-facing services and key cultural initiatives within a leaner operational structure.
- **Communications:** The elimination of three professional communications positions will slow down message development and response times and reduce the distribution of information via web, social media and citywide newsletter. Media inquiries will be directed to individual departments. It is also anticipated that there will be delays in the Emergency Communications Plan required for Public Health accreditation.
- **Neighborhood Services**
  - **Animal Care Services:** Berkeley Animal Care Services (BACS) experiences rising intake, reduced resources, increasing veterinary costs, and the loss of a key prevention program. While cat intake decreased by 18.6% due to diversion efforts, rehoming support, and the Spay Neuter Your Pet (SNYP) program, the anticipated elimination of SNYP is expected to reverse this trend, leading to increased intake and euthanasia risk as unplanned litters rise over time. At the same time, more complex cases are increasing.

  BACS is also facing challenges in meeting field service demands. With current and projected budget reductions, services in Berkeley, Albany, and Emeryville will be limited, response times will be impacted, and operations will shift toward a more reactive model, increasing risks to public safety and animal welfare.

Veterinary care remains a significant constraint. Limited in-house capacity (due to the lack of a full-time veterinarian) and reduced funding for outside services will likely result in increased euthanasia for treatable conditions, compounded by rising veterinary costs.

Additionally, 48.7% of stray animals are brought in by individuals from outside BACS's service area, and many should have been served by their home jurisdictions. These animals stay longer and account for approximately half of all dogs euthanized, further straining limited resources.

- **Code Enforcement Unit:** The Code Enforcement Unit's goal is to respond to initial complaints within a 10-day time period. The average response time is currently around 30 days. The response rate is directly related to only having three staff, two Code Enforcement Officers and a working Supervisor, to respond to complaints.

The team struggles with property owners who remain unresponsive to administrative citations as an enforcement tool. At the beginning of the 2026 calendar year, there were roughly $1.3 million in unpaid citations associated with Code Enforcement cases over the course of several years. Since the Unit uses a progressive enforcement model where citations are only employed if educative and collaborative approaches to code compliance prove unsuccessful, this represents not only a significant loss in potential revenue for the City, but it also reflects a significant amount of casework by the team.

- **Special Events:** The City has seen tremendous growth in demand for Special Events permits since the pandemic, and the City now issues more permits annually than it did pre-COVID. Excluding Farmers Market permits, the number of street and park event permits has roughly doubled from 2021 to 2024 (from 92 to over 180) and permits have increased 22% since 2019, the year before the pandemic, when 152 permits were issued. This growth in workload, coupled with the budget's proposed reduction in staffing levels, will strain the organization and affect baseline work and core functions of each of the departments involved in the permitting of special events. There is one position in Neighborhood Services dedicated to Special Events. Limited staffing to close and reopen streets in addition to staffing shortages from Police and Traffic Enforcement present significant challenges and additional concern for liability and burnout.
- **Homeless Response Team:** Proposed reductions in other city departments will likely constrain the HRT's ability to schedule clean-ups at encampments. Moreover, this budget does not provide for the addition of any new shelter programs and, for lack of identified funding to sustain it, discontinues the Campus Motel shelter program in FY 2027, when funding is scheduled to end. This will further constrain the Homeless Response Team's ability to find indoor shelter options for people living in encampments, who tend to decline congregate shelter beds more frequently than they accept them. A lack of available shelter means that the overall rate of successful placement by the HRT into any form of shelter or housing has dropped sharply: in May 2025, 63% of all people served by the HRT eventually exited to some form of housing or shelter, but by November 2025, that number had dropped to 34%. With fewer indoor destinations for people living in encampments and less inter-departmental capacity to clean up after them, many encampments in Berkeley are likely to remain for extended periods of time. Finally, the team has faced a growing number and intensity of legal challenges, including restraining orders and federal lawsuits, which not only delay or prevent important work in the field, but also create huge time burdens to Neighborhood Services staff, keeping them from

working in the field. This is especially true at the Harrison St encampments, where a series of Federal court orders has greatly complicated the City's ability to execute the Council's September 2024 direction to staff to close these encampments.

- **Office of the Budget and Fiscal Management:** The Budget Office has been operating with limited staff for much of fiscal year 2026, while providing day-to-day core services to the organization and tackling a multi-fund structural deficit and leading the City's first true citywide budget reduction effort since the FY 2012 & FY 2013 Biennial Budget, when the City implemented a modest 2% General Fund reduction. While the team is focused on structurally balancing the budget, future budget years will continue to be shaped by economic uncertainty, political volatility, and rising cost. These pressures will require sustained discipline, ongoing monitoring, and continued citywide collaboration to maintain long-term fiscal sustainability.
- **Office of Economic Development:** Advancing new initiatives while continuing to deliver excellent baseline services to Berkeley's business community and specifically support to small businesses will be a challenge with the staffing reductions that are part of the budget balancing plan.
- **Reimagining Public Safety:** Reimagining Public Safety was designed as a temporary, phased initiative to advance long-term systems change over time, rather than as a permanent standalone service line. The challenge moving forward will be to continue supporting the highest-priority elements of this work within existing staffing and fiscal constraints while allowing adequate time to assess which strategies should be sustained, adapted, or integrated into long-term City operations.
- **Special Projects Division:** With the elimination of 2 FTE in the division and the DEI officer, the work of the Division will need to shift to focus primarily on the continued implementation of Tyler Enterprise Resource Planning (ERP) modules, continued support of Team Unity, implementing City-wide DEI education initiatives, to the extent feasible, staffing the Peace and Justice Commission, and continuing to assess the organization for opportunities to improve efficiencies.

Accomplishments

The City Manager's Office accomplishments include:

- **Appeals** successfully expanded scope of work to include a newly amended appeals process for the Empty Homes Tax:
  - Coordinating workflow logistics between Finance and Rent Board departments to implement appeals process for Empty Homes Tax appeal hearings
  - Interpreting the Empty Homes Tax ordinance to provide sound judgments upon appeal
- **Civic Arts** continued to deliver strong public value across grants, public art, exhibitions, and literary arts programming. In Fiscal Year 2025, Civic Arts supported 11 individual artist projects totaling $44,000, 12 arts programs totaling $60,000, 34 festivals totaling $199,680, and 54 arts organizations totaling $444,799. Public Art accomplishments included awarding approximately $592,000 in commissions, receiving more than 270 RFQs, collecting more than 1,200 public surveys representing over 60 hours of public comment, installing 100 new artworks across three public buildings, supporting more than two tons of artwork at the Downtown Berkeley BART Plaza, and delivering

four Cube Space exhibitions. In Fiscal Year 2026, Civic Arts awarded 111 grants totaling $658,214, with an additional $35,000 in outside grant funding through AFTA and CAC sources. The program also broadened its applicant pool, with first-time applicants representing 29% of all applicants across open grant programs, compared to a 5% benchmark. Civic Arts also continued administration of the Poet Laureate Program, reconvened the Berkeley Cultural Trust, and advanced a strategic arts resiliency study to help inform future cultural planning and investment.

- **Communications Division** led a multi-departmental effort to improve digital accessibility on all digital platforms. Staff convened and led a citywide task force, developed trainings, started work with a vendor on an accessibility audit, and developed productive meetings with the Commission on Disability.

The division manages berkeleyca.gov, which drew over 1 million visitors. Social media channels also saw 1 million views. The Citywide newsletter surpassed 15,000 subscribers, and 44% of recipients opened them – significantly more than the nationwide government agency average of 34%. Training and oversight of email management software facilitated sending over 400 emails to Berkeleyans in 2025. The Division supports nearly 100 web editors organization wide focused on creation and updating content on berkeleyca.gov, such as 350 posted events, 70 project pages updated, and 27 new projects posted. The report & pay tool allows visitors to access roughly 40 key services quickly. The tool had 49,000 views in 2025 and helped increase the percentage of tickets submitted online to 20% of all 311 requests.

The division developed the City's first emergency communications plan, which includes documented workflows that were combined with regular training.

- **Neighborhood Services**
  - **Animal Care Services:** In 2025, Berkeley Animal Care Services (BACS) continued to deliver strong outcomes despite ongoing challenges. BACS maintained a Live Release Rate (LRR) of 94.1%, a decrease of only half a percentage point from the prior year, even with reduced overall adoption rates, fewer rescue placements, and an increase in euthanasia.

  BACS achieved its highest dog adoption numbers since 2014 and successfully reunited 39% of dogs (31% overall) with their owners. The shelter also reduced the average length of stay for cats by 1 day, improving shelter flow during a period of increasing case complexity.

  In 2025, BACS increased community services compared to the prior year and onboarded 185 new volunteers, expanding the active volunteer base to nearly 400 individuals and significantly strengthening daily shelter operations and capacity.

  Operationally, BACS strengthened its partnership with Friends of Berkeley Animal Care Services (FoBACS), and renegotiated service contracts with the Cities of Albany and Emeryville to more accurately reflect the cost of services, eliminating prior subsidy of these agreements and aligning services with their actual costs.

  - **Code Enforcement Unit:** The Code Enforcement Unit Supervisor provides assistance and mentorship regarding enforcement practices. The Unit has been instrumental in creating a pilot process to streamline enforcement against illegal dumping which was

initiated in 2026 and addresses the top 300 properties where Public Works has done courtesy debris pickups more than 3 times in a calendar year.

- **Special Events:** Despite severe understaffing, over 300 events were permitted citywide in 2025, including weekly Farmers' Markets, proving that despite staffing challenges in supporting these events, Berkeley continues to be a highly desirable cultural destination for a vibrant events scene.

Additionally, to address error-prone paper-based permit process workflow system, the City Manager's Office is working with a consultant to develop an online permit management solution for a more modern and user-friendly permit application experience for event organizers. Buildout of this software tool is expected to begin in early 2027.

- **Homeless Response Team:** In fall 2024, the HRT was awarded a $5.4 million grant from the State of California's Encampment Resolution Funding (ERF) funds, which enabled the team to master lease the Howard Johnson motel on University Avenue and contract with Dorothy Day house to operate it as the Capri Motel, a low-barrier, non-congregate shelter. HRT then dedicated this shelter to resolving the longstanding and dangerous encampments along 2nd St in Northwest Berkeley, piloting an innovative RV Buy Back program. The RV Buy Back program was evaluated by the UC San Francisco Benioff Homeless and Housing Initiative and was found to be successful in their March 2026 evaluation report. The HRT is also now a Coordinated Entry Limited Access Point, meaning they can directly assess people they work with on the street for Alameda County resources, including access to permanent supportive housing. This has enhanced the team's ability to connect those they serve to meaningful pathways to end their homelessness.

- **Office of the Budget and Fiscal Management:** Recipient of the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award for the FY 2025 & FY 2026 Adopted Budget Book. Through the budget process, coordinated an organization-wide budget balancing effort, resulting in structurally balanced budgets for FY 2027 and FY 2028.
- **Office of Economic Development:** OED has a unique role in directly assisting Berkeley's business communities and sectors. In FY25&26, OED advanced and/or completed a number of high-profile revenue-generating projects that were indicated as goals in the last budget cycle, including:
  - Facilitated Catalytic Development at West Berkeley Opportunity Sites
  - Adoption of "Keep Innovation in Berkeley" zoning reforms to allow for expanded R&D or Research & Development uses in Berkeley's commercial corridors
  - Civic Center Phase III – Advancement of concept designs, building information modeling, tenant exploration and external funding opportunities including applying for Federal grants for seismic improvements to Berkeley's Maudelle Shirek/Old City Hall and Veterans Memorial Buildings.
  - Implemented Grants to support capacity in two merchant districts (Gilman and Lorin)
  - ·Business succession planning for worker owned cooperatives
  - Additional Zoning Ordinance Modifications to Support Small Business (State Planning Award of Excellence granted FY25).
  - Renewal of two Business Improvement Districts (BIDs) Tourism (2025) and Downtown (2026)

- Green Business Certifications: Helped 80 certified green business in Berkeley to implement environmentally sustainable practices including 12 new certifications and 11 recertifications to the California Green Business program
- Strategic Real Estate and Development Projects: Assisted with the disposition of 1631 5th Street, for a sale price of $750,000, $100,000 over the appraised price.
- Berkeley Startup Cluster (BSC) - Supported a network of ~370 innovation companies, elevated Berkeley's profile as a top destination for founders and venture-backed startups, and gained global recognition, with interest in replicating the model internationally (Slovenia/Sakai, Japan)
- Manufacturing Week 2025: Engaged approximately 500 attendees across 30 tours at two dozen manufacturers
- Revolving Loan Fund (RLF) –To date, 20+ loans have been executed to Berkeley businesses and the program is now serviced and administered by Working Solutions, a certified Community Development Financial Institution.
- Business Outreach and Technical Assistance - conducted outreach and technical assistance activities, including fielding thousands of direct business inquiries by phone & email.
- Equity-focused programming for the innovation sector –Berkeley Ventures Berkeley Values programming includes activities that engage Berkeley startup founders, funders, and STEM industry professionals to build a local economy that benefits our entire community.
- Outdoor Commerce: As of 2025, there are 10+ installations of permanent outdoor commerce in Berkeley that contribute to outdoor commerce use fees to the city's parking fund.
- Business Improvement Districts –Over the past years, the City has continued to provide technical assistance to each of the BIDs, with particular focus on bolstering the wider Berkeley Business District Network (BBDN).

- **Reimagining Public Safety:** Despite fiscal constraints and reduced central support capacity, the City continued to advance key Reimagining Public Safety priorities. Accomplishments included securing approximately $9 million in grants to continue advancement of the Gun Violence Intervention and Prevention Program, and development of the Berkeley CareBridge initiative, a post-arrest diversion and reentry support program focused on connecting eligible individuals to housing navigation, behavioral health and substance use disorder support, and care coordination, along with ongoing support for crisis response and dispatch reform efforts, advancement of Vision Zero and Street Trauma Prevention-related work, and continued preparation of major reports, briefings, and implementation updates for City leadership and Council.
- **Special Projects Division (SPD):** SPD led the launch of Employee Access for staff to access digital versions of their paystubs and have the ability to submit personnel actions electronically. Team Unity, which was able to deliver a meaningful and thoughtful appreciation event with over 600 staff participants, began social events to bring staff together and create a deeper sense of staff community, and delivered years of service gifts for staff achieving a 5-year milestone of service. The SPD facilitated receipt of Mental Health Services Act funding for the African American Holistic Resource Center (AAHRC) Sankofa Project.

Significant Changes from Prior Year's Budget

The FY27 General Fund Baseline Budget increased by 4 percent, or $683,509 compared to FY26 Adopted, mostly due to the annual increase in personnel cost plus the cost of living increase scheduled for miscellaneous employees in FY27. The FY27 Proposed Budget reflects an overall decrease of $318,190, or 1.4 percent, compared to the FY26 Adopted Budget of $23.4 million across all funding sources. However, the FY27 proposed General Fund portion of the City Manager's Office budget decreased by 22.7 percent, or nearly $4.1 million, from the FY26 Adopted Budget.

Several factors contributed to this reduction. As part of a robust General Fund balancing exercise, the City Manager's Office implemented personnel and non-personnel reductions and shifted eligible costs to other appropriate funding sources. In addition, the Animal Services budget was moved out of the General Fund and into the Animal Shelter Fund (Fund 115), further reducing the City Manager's Office General Fund budget and increasing the General Fund transfer out in the Non-Departmental budget. The addition of one-time Measure U1 funding in FY27 for the Capri lease, along with grant funding in both years, offsets some of these changes, resulting in a net overall decrease of only $318,190.

The City Manager's Office Proposed Budget Balancing Plan is as follows:

- **Personnel:**
  - Reduce one Office Specialist III – Office of Economic Development and Civic Arts (filled)
  - Reduce two Communications Specialists (both filled)
  - Reduce one Diversity, Equity, and Inclusion Officer (vacant)
  - Reduce one Economic Development Project Coordinator- Civic Arts (vacant)
  - Reduce one Program Manager II – Special Projects (filled)
  - Reduce one Social Services Specialist (vacant)
  - Reduce one Office Specialist II (vacant)
  - Reduce one Administrative Assistant (vacant, frozen and unfunded since the FY26 balancing measure)
  - Reduce one Deputy City Manager (vacant, frozen and unfunded since the FY26 balancing measure)
  - Reduce one Digital Communications Coordinator (vacant, frozen and unfunded since the FY26 balancing measure)
  - Reduce one Program Manager I (vacant, frozen and unfunded since the FY26 balancing measure)
- **Significant Non-Personnel:**
  - $64,000 – Eliminate Spay and Neuter Your Pets contracts
  - $82,497 – Reduce General Fund support for Civic Arts grants by 10% to align with proposed organization and department budget reductions
  - $17,000 – Reduce economic development marketing budget by 10% to align with proposed organization and department budget reductions

- Reallocating a portion of the salary of an Assistant to the City Manager to the Public Art Fund to reflect oversight of this work resulting from the Budget Balancing Plan elimination of the Economic Development Project Coordinator – Civic Arts and allocates a portion of a Civic Arts Coordinator position that was fully funded by the General Fund to the Public Art Fund to address the backlog of public arts projects.
- Allocating a portion of an Assistant to the City Manager to long-term grants that the position is managing.

City Manager's Office Financial Summary

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Est. Actual	FY 2027 Adopted	FY 2028 Adopted
EXPENDITURES						
By Type:						
Salaries & Benefits	10,433,591	11,198,388	12,171,519	11,047,066	11,076,995	11,152,145
Services & Materials	10,897,780	13,240,531	10,132,993	13,134,887	12,326,269	11,804,616
Capital Outlay	13,472	-	-	-	6,736	6,736
Internal Services & All Other	751,707	827,805	1,095,126	909,686	951,214	951,236
Adopted Tier 1 Funding *			691,716		-	-
	22,096,550	**25,266,724**	**24,091,354**	**25,091,639**	**24,361,214**	**23,914,733**
By Division:						
Administration	5,244,433	6,364,105	4,888,484	7,276,910	4,431,964	4,509,106
Neighborhood Services	5,944,293	6,787,356	4,831,520	4,383,131	5,344,289	5,052,601
Animal Services	2,193,946	2,467,731	2,634,568	2,632,129	2,869,968	2,941,848
Police Review Commission	199	-	-	31	-	-
Budget & Fiscal Management	1,210,134	1,200,522	1,367,023	1,125,613	1,394,445	1,450,027
Economic Development 250 Econ Dev - Admin	7,331,158	8,243,143	9,391,654	9,411,837	8,725,276	8,343,126
2020 Vision	172,387	203,867	286,389	261,988	268,964	276,464
Civic Arts	-	-	-	-	1,326,308	1,341,561
Adopted Tier 1 Funding *			691,716		-	-
	22,096,550	**25,266,724**	**24,091,354**	**25,091,639**	**24,361,214**	**23,914,733**
By Fund:						
GF Discretionary	15,438,698	17,809,090	18,030,152	18,073,398	14,190,928	14,442,713
U1 - Housing	-	-	-	-	645,069	-
Animal Shelter	16,800	30,312	52,480	25,586	2,818,172	2,890,052
Street and Open Space Impr	-	-	-	-	150,000	-
Business Economic Development	6,122	6,127	156,387	435,793	156,387	156,387
Citywide RLF	-	-	-	368,414	-	-
UC Settlement	40,560	-	-	-	-	-
Cultural Trust	654,094	369,259	-	451,359	186,830	195,421
Public Art	22,055	78,085	64,367	47,477	162,252	164,440
Mental Health Service Act	-	-	-	234,094	-	-
One-Time Grant:No Cap Exp	2,331,980	3,775,506	-	1,319,341	87,224	100,982
Bio-Terrorism Grant	62,712	(5,105)	-	-	-	-
ARPA - Local FIscal Recovery	30,500	69,000	-	72,800	-	-
Capital Improvements	17,670	8,538	-	296	-	-
Funds Replacement	301,058	5,823	-	-	-	-
Meas T1 - Infrstr and Fac	26,050	147,389	-	227,340	-	-
Zero Waste	43,216	15,785	25,737	16,975	26,703	27,089
Berkeley Tourism Bus. Imp. Dst	708,835	639,324	2,209,676	1,357,285	2,298,135	2,298,135
Elmwood Bus. Imp. Dist	30,668	38,600	59,950	38,350	30,000	30,000
Solano Ave Bus. Imp. Dist	25,042	33,738	40,445	40,492	25,000	25,000
Telegraph Bus. Imp. Dist	629,676	527,415	826,643	582,065	667,525	667,525
North Shattuck Bus. Imp. Dist	307,823	113,078	334,076	233,395	248,903	248,903

City Manager's Office Financial Summary

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Est. Actual	FY 2027 Adopted	FY 2028 Adopted
Dwntwn Berk Prop and Impr Dist	1,402,991	1,604,760	1,599,725	1,567,179	2,668,086	2,668,086
Adopted Tier 1 Funding *			691,716		-	-
	22,096,550	**25,266,724**	**24,091,354**	**25,091,639**	**24,361,214**	**23,914,733**

* Includes approved department requests and Council budget referrals; see FY 2026 Adopted Update Tier 1 Funding Matrix for details.

Performance Measures Summary

The below table summarizes the City Manager's Office performance measures.

Division	Measure	Description	Target	Actual	Tracking
Neighborhood Services – Animal Care Services	Live Release Rate (LRR)	Live Release Rate (LRR) of all live cat and dog intakes; target is to be at or above the average LRR for the previous 5 years	▲	• 94%	●
Neighborhood Services – Animal Care Services	Return to Owner Rate (RTOR)	Percentage of live cat and dog intakes that are returned to their owners; target is to be at or above the average RTOR for the previous 5 years.	▲	• 25%	●
Neighborhood Services – Animal Care Services	Volunteer Hours	Total combined volunteer hours; The target is at least 15,000 combined raw volunteer hours	▲	• 15,000 hours	●
Neighborhood Services – Animal Care Services	Adoption Events	Number of "out of the shelter" adoption events; target is to increase the number of attended off-site adoption events and on-site events	▲	• 6 events	●
Neighborhood Services – Animal Care Services	Length of Stay Rate (LOSR)	Average Length of Stay (LOS) for cats and dogs who are returned to owner (RTO); target is to be at or below the average RTO LOS for the previous 5 years	▼	• 3.73 days	●
Neighborhood Services – Code Enforcement Unit	Case Response Time	Average time from receipt of complaint to initial city response; target is 10 days	▼	• 45 days	●
Neighborhood Services – Code Enforcement Unit	Case Closure Rate	Percent closed/complete/ resolved cases (excludes duplicate complaints and invalid complaints)	▲	• 103% (based on 392 cases addressed)	●
Neighborhood Services – Code Enforcement Unit	Case Completion Ratio	Ratio of closed/completed/ resolved cases to total cases received	▲	• 392 cases created, 413 cases closed	●

Division	Measure	Description	Target	Actual	Tracking
Neighborhood Services – Homeless Response Team	Shelter Uptake Rate	Percentage of shelter offers that result in a move-in; target is 50%	▲	• 20%	🔴
Neighborhood Services – Homeless Response Team	Housing Assessment Rate	Percentage of individuals assisted by the Homeless Response Team (HRT) who receive a housing needs assessment; target is 95%	▲	• 94%	🟡
Neighborhood Services – Homeless Response Team	Unsheltered Exit Rate	Percentage of clients who leave HRT services remaining unsheltered; target is 50% or less	▼	• 61%	🟡
Budget	Reporting on Unfunded Liabilities	Reporting on unfunded liabilities each cycle	n/a	• Report issued	🟢
Budget	Achieve Healthy Reserves	Amounts contributed annually to reserves	n/a	• Ability to Fund Workers Compensation Liabilities 98% of target • General Fund Reserves 90.9% of 2020 target and 50.6% of 2027 target	🟢
Budget	Review Contracts	Number of contracts reviewed	n/a	• 549 Contracts	🟢
Budget	Budget Adjustments	Processing budget adjustments to ensure the City and Departments do not overspend appropriation authority	n/a	• 1,113 adjustments	🟢
Civic Arts – Grants Program	Civic Arts Grants	Number of grants and total dollar amount of Civic Arts grants; Number of first-time applicants to Civic Arts grants across all open programs; target is to increase new applicants by 5% from previous years	n/a	• 111 grants awarded, totaling $658,214 in FY 2026 • 29% of total applicants (58 out of 202))	🟢

Division	Measure	Description	Target	Actual	Tracking
Civic Arts – Public Art Program	Civic Arts Public Art Projects	Number of public art projects advanced or completed during the fiscal year, including new artist-commissioned projects, installations, restorations, conservation work, and other major public art project milestones	**New Measure**	• Data pending	n/a
Office of Economic Development		Number of marketing communications that are disseminated through #Discovered in Berkeley; target is to increase campaign impact that spotlights local Berkeley businesses and civic pride though increases in (1) impressions, (2) concrete engagments, (3) banner ad "click through" rates, (4) number of new users/followers year over year	▲	• 4.6 Million impressions, 187,000 impressions, 1,852 IG Followers, 6,000 users of #DiB website, .27% banner ad click rate	●
Office of Economic Development	Access to Capital for Small Businesses: RLF & RLP Funds	Number of Revolving Loan Fund (RLF) & Resilience Loan Fund (RLP) loans executed (total $ amount loaned); target is to increase number of loans for financing Berkeley's businesses year over year	▲	• 7 RLF loans ($616,000); 18 RLP loans ($346,000) for FY25	●
Communications	Digital Communications Training	Number of City staff trained to use City communication tools to plan and deliver clear, consistent digital communications that engage, inform, and guide the community on City projects and goals.	▲	• 304 City staff trained. This training allows departments to make a variety of updates across the website for events, capital projects, general pages, commission meetings and more.	●

Division	Measure	Description	Target	Actual	Tracking
Communications	berkeleyca.gov website infrastructure improvements	Complete substantial, system-level improvements to the City website's core systems to improve efficiency, usability, and reliability for the public.	▲	• 37 updates to the technical software for the website. This includes upgrades to software and updates for security, accessibility, usability and more	●
Strategic Inititiatives	All Staff Appreciation	Number of City Staff attending all staff appreciation event, a component of the Employer of Choice Inititive to ensure we have 1 day a year to celebrate and appreciate the work all staff do to deliver exceptional services to our community.	▲	• 650; below target goal, but much higher attendance from before team unity was established (prior attendacne was 400 staff)	●

● Meeting/exceeding target
● Near target
● Not meeting target

▲ Target is to increase numbers/percentages
▼ Target is to decrease numbers/percentages

City Manager's Office Financial Summary

All Funding Sources **Division: Administration**

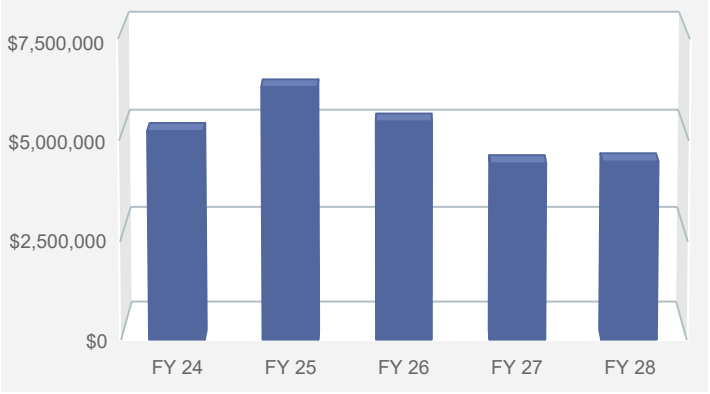
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Selected Service Objectives

- Appeals
- Communications
- Diversity, Equity, and Inclusion Division (DEI)
- Reimagining Public Safety
- Special Projects Division

Five-Year Expenditures



Five Year History

	Audited Actual		Est. Actual	Budget				
	FY 24	FY 25	FY 26	Adopted FY 26	Adopted FY 27	% Change From PY	Adopted FY 28	% Change From PY
Expenditure Category								
Salaries & Benefits**	$ 4,301,308	$ 4,382,535	$ 3,994,345	$4,143,114	$3,486,816	(15.84%)	$ 3,581,958	2.73%
Services & Materials	500,143	1,463,531	2,736,604	96,731	434,795	349.49%	416,795	(4.14%)
Capital Outlay	13,472	-	-	-	6,736	0.00%	6,736	0.00%
Internal Services & All Other	429,510	518,039	545,961	648,639	503,617	(22.36%)	503,617	0.00%
Adopted Tier 1 Funding *				612,716	-		-	
Total Expenditures	**$ 5,244,433**	**$ 6,364,105**	**$ 7,276,910**	**$5,501,200**	**$4,431,964**	**(19.44%)**	**$ 4,509,106**	**1.74%**
Annual Percentage Change		21.35%	14.34%	(13.56%)	(19.44%)		1.74%	

* Includes approved department requests and Council budget referrals; see FY 2025-2026 Adopted Tier 1 Funding Matrix for details.

City Manager's Office Financial Summary

All Funding Sources **Division: Neighborhood Services**

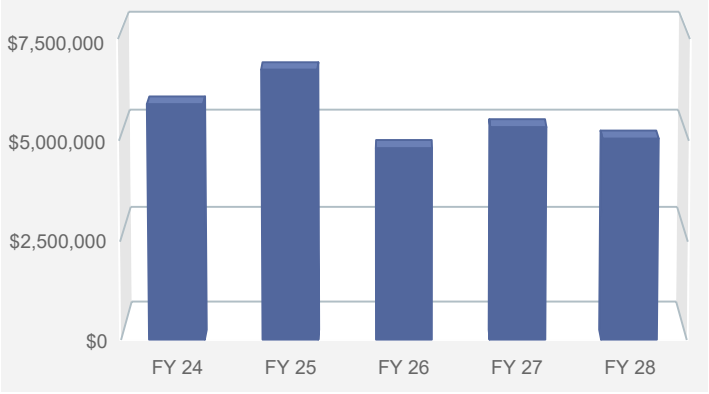
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Selected Service Objectives

- Code Enforcement Unit
- Special Events
- Animal Services
- Homeless Response Team

Five-Year Expenditures



Five Year History

	Audited Actual			Budget				
	FY 24	FY 25	Est. Actual FY 26	Adopted FY 26	Adopted FY 27	% Change From PY	Adopted FY 28	% Change From PY
Expenditure Category								
Salaries & Benefits**	$ 1,563,142	$ 1,823,507	$2,007,190	$2,410,281	$ 2,169,041	(10.01%)	$2,231,006	2.86%
Services & Materials	4,322,050	4,920,830	2,297,445	2,389,841	3,143,850	31.55%	2,790,197	(11.25%)
Internal Services & All Other	59,101	43,019	78,496	31,398	31,398	0.00%	31,398	0.00%
Adopted Tier 1 Funding *								
Total Expenditures	**$ 5,944,293**	**$ 6,787,356**	**$4,383,131**	**$4,831,520**	**$ 5,344,289**	**10.61%**	**$5,052,601**	**(5.46%)**
Annual Percentage Change		14.18%	(35.42%)	(28.82%)	10.61%		(5.46%)	

City Manager's Office Financial Summary

All Funding Sources **Division: Animal Services**

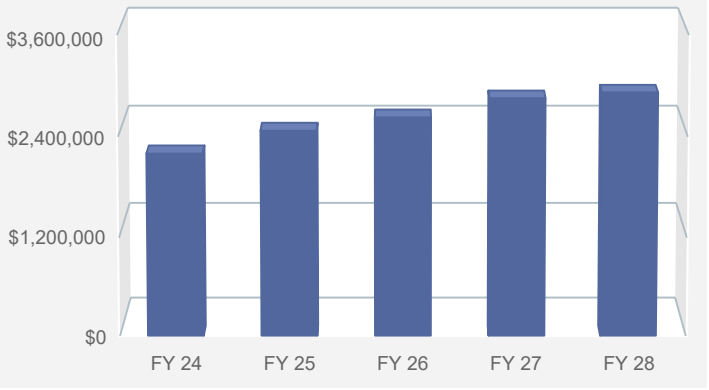
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Selected Service Objectives

- Animal Care Services provides field services for the cities of Berkeley, Emeryville, and Albany, and shelters animals from Berkeley, Albany, Piedmont, and Emeryville.
- Services include the enforcement of city ordinances related to animals, removal of killed or injured wildlife, impoundment of stray pets, and investigation of animal-related neglect, cruelty, nuisance and bite cases.

Five-Year Expenditures



Five Year History

	Audited Actual		Est. Actual	Budget				
	FY 24	FY 25	FY 26	Adopted FY 26	Adopted FY 27	% Change From PY	Adopted FY 28	% Change From PY
Expenditure Category								
Salaries & Benefits**	$ 1,558,162	$ 1,886,682	$ 1,999,081	$ 2,088,121	$ 2,183,615	4.57%	$ 2,255,495	3.29%
Services & Materials	461,988	410,705	457,311	377,189	517,095	37.09%	517,095	0.00%
Internal Services & All Other	173,796	170,344	175,737	169,258	169,258	0.00%	169,258	0.00%
Adopted Tier 1 Funding *								
Total Expenditures	**$ 2,193,946**	**$ 2,467,731**	**$ 2,632,129**	**$ 2,634,568**	**$ 2,869,968**	**8.94%**	**$ 2,941,848**	**2.50%**
Annual Percentage Change		12.48%	6.66%	6.76%	8.94%		2.50%	

City Manager's Office Financial Summary

All Funding Sources **Division: Budget & Fiscal Management**

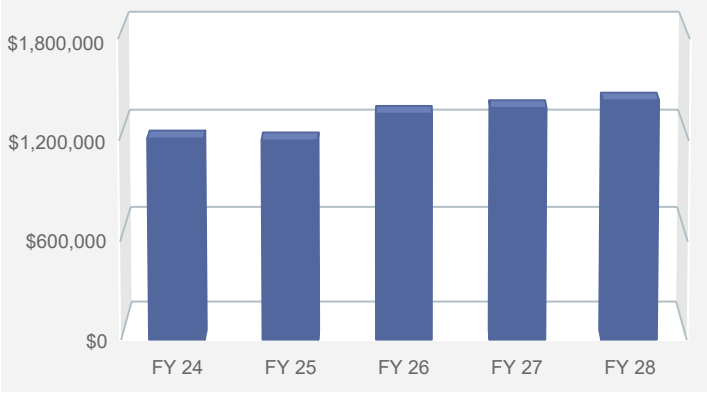
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Selected Service Objectives

- Responsible for the preparation, development and management of the City's budget.
- Provides financial analysis and support to the City Council and the Budget and Finance
-
-

Five-Year Expenditures



Five Year History

	Audited Actual		Est. Actual	Budget				
	FY 24	FY 25	FY 26	Adopted FY 26	Adopted FY 27	% Change From PY	Adopted FY 28	% Change From PY
Expenditure Category								
Salaries & Benefits**	$ 1,152,377	$1,155,422	$1,082,816	$ 1,322,514	$ 1,341,445	1.43%	$ 1,397,027	4.14%
Services & Materials	45,823	36,166	26,863	35,575	44,066	23.87%	44,066	0.00%
Internal Services & All Other Adopted Tier 1 Funding *	11,934	8,934	15,934	8,934	8,934	0.00%	8,934	0.00%
Total Expenditures	**$ 1,210,134**	**$1,200,522**	**$1,125,613**	**$ 1,367,023**	**$ 1,394,445**	**2.01%**	**$ 1,450,027**	**3.99%**
Annual Percentage Change		(0.79%)	(6.24%)	13.87%	2.01%		3.99%	

City Manager's Office Financial Summary

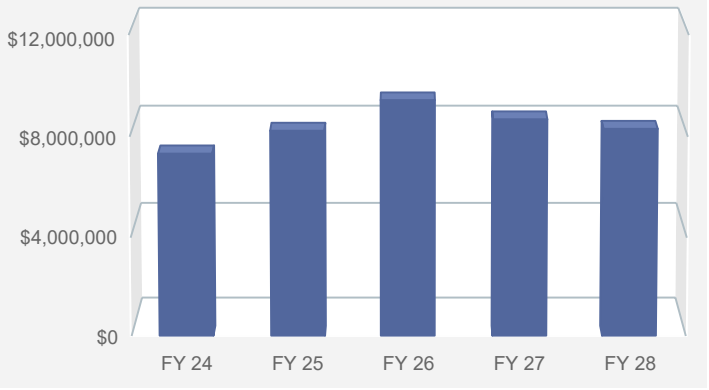
All Funding Sources

Division: Economic Development 250 Econ Dev - Admin

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Five-Year Expenditures



Selected Service Objectives

- Direct Assistance to Businesses, Property Owners and Community Organizations
- Revolving Loan Program and Resiliency Loan Program.
- Research and Data Analysis on local economic conditions
- Direct Assistance to Artists and Community Organizations
- Implements Public Art Programs
- Maintains the Public Art Collection

Five Year History

	Audited Actual			Budget				
	FY 24	FY 25	Est. Actual FY 26	Adopted FY 26	Adopted FY 27	% Change From PY	Adopted FY 28	% Change From PY
Expenditure Category								
Salaries & Benefits**	$ 1,686,215	$ 1,746,375	$ 1,701,646	$ 1,929,100	$1,153,824	(40.19%)	$ 921,652	(20.12%)
Services & Materials	5,567,577	6,409,299	7,616,633	7,225,657	7,336,973	1.54%	7,186,973	(2.04%)
Internal Services & All Other	77,366	87,469	93,558	236,897	234,479	(1.02%)	234,501	0.01%
Adopted Tier 1 Funding *				79,000				
Total Expenditures	**$ 7,331,158**	**$ 8,243,143**	**$ 9,411,837**	**$ 9,470,654**	**$8,725,276**	**(7.87%)**	**$8,343,126**	**(4.38%)**
Annual Percentage Change		12.44%	14.18%	14.89%	(7.87%)		(4.38%)	

* Includes approved department requests and Council budget referrals; see FY 2026 Adopted Update Tier 1 Funding Matrix for details.

*

City Manager's Office Financial Summary

All Funding Sources **Division: 2020 Vision**

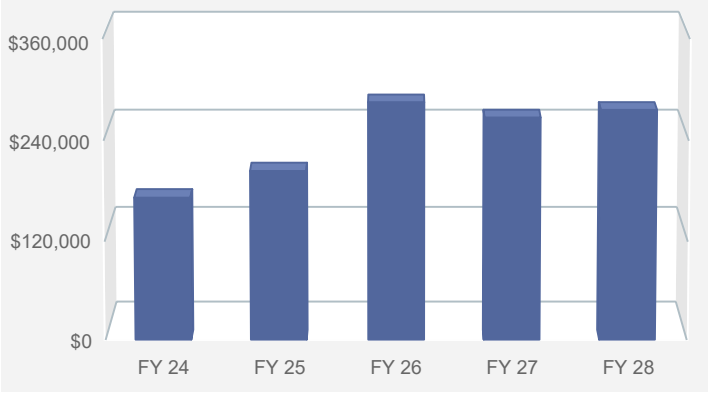
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The mission of the City Manager's Office is to provide the City with the highest caliber legal services and advice and to protect and advance the interests of this dynamic City by all legal and ethical means.

Selected Service Objectives

- Increased Need to Support New Policy Initiatives
- Increasing Number of Complex Litigation Matters
- Substantially Increased Volume of Public Records Act Requests
- Substantially Increased Volume of Public Records Act Requests
- Substantially Increased Volume of Public Records Act Requests

Five-Year Expenditures



Five Year History

	Audited Actual		Est. Actual	Budget				
	FY 24	FY 25	FY 26	Adopted FY 26	Adopted FY 27	% Change From PY	Adopted FY 28	% Change From PY
Expenditure Category								
Salaries & Benefits**	$ 172,387	$ 203,867	$ 261,988	$ 278,389	$ 268,964	(3.39%)	$ 276,464	2.79%
Services & Materials	-	-	-	8,000	-	(100.00%)	-	0.00%
Adopted Tier 1 Funding *								
Total Expenditures	**$ 172,387**	**$ 203,867**	**$ 261,988**	**$ 286,389**	**$ 268,964**	**(6.08%)**	**$ 276,464**	**2.79%**
Annual Percentage Change		18.26%	28.51%	40.48%	(6.08%)		2.79%	

City Manager's Office Financial Summary

All Funding Sources

Division: Civic Arts

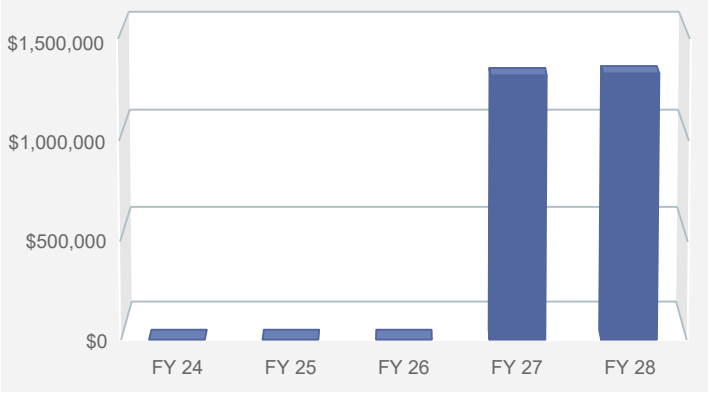
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Five-Year Expenditures



Five Year History

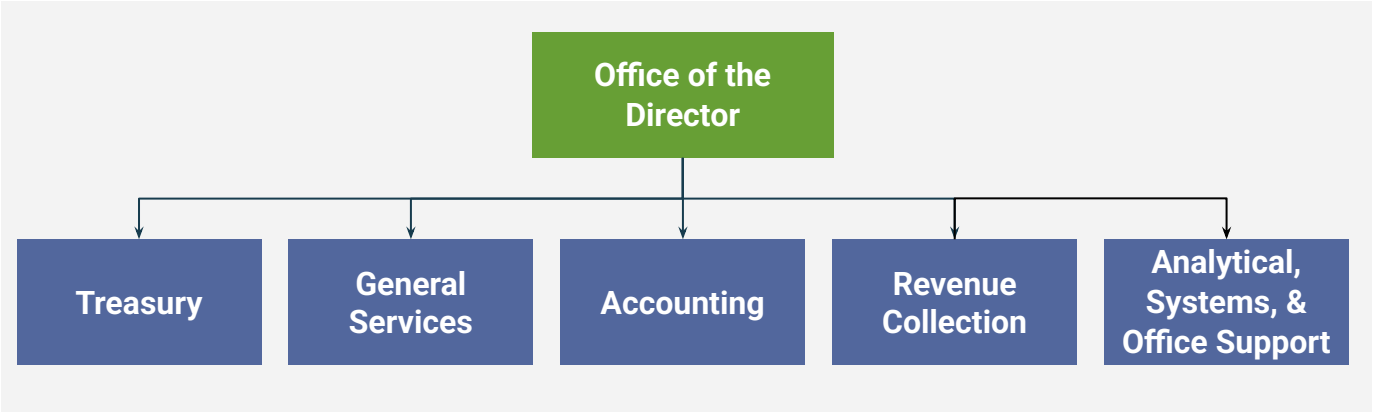
	Audited Actual		Est. Actual	Budget				
	FY 24	FY 25	FY 26	Adopted FY 26	Adopted FY 27	% Change From PY	Adopted FY 28	% Change From PY
Expenditure Category								
Salaries & Benefits**	$ -	$ -	$ -	$ -	$ 473,290	0.00%	$ 488,543	3.22%
Services & Materials	-	-	-	-	849,490	0.00%	849,490	0.00%
Internal Services & All Other	-	-	-	-	3,528	0.00%	3,528	0.00%
Adopted Tier 1 Funding *								
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,326,308**		**$ 1,341,561**	**1.15%**
Annual Percentage Change		0.00%	0.00%	0.00%	0.00%		1.15%	

Finance

Mission Statement

To conduct all of our responsibilities with integrity, warrant and receive the trust of colleagues and constituents, and to positively support the delivery of quality services to fulfill the City's mission and citywide priorities. Within the framework of full disclosure and quality customer service, our principal obligations are to safeguard City assets, maximize revenues, manage the business of City programs, and provide accurate, timely, and complete financial information.

Organizational Chart



Finance Overview

The Finance Department supports all City departments and provides services for the entire Berkeley community. In addition to the Office of the Director and Finance Administration, the department is organized into four divisions: Treasury, General Services, Accounting, and Revenue Collection.

The Finance Department is organized into five divisions to deliver the following baseline services:

- **Office of the Direct and Finance Administration:** The Finance Director serves as the City's Chief Financial Officer, Investment Manager, and City Treasurer. The Director's Office provides expert, professional assistance to City management and City Departments on financial, accounting, and related matters; provides business administration and technical assistance to City departments; administers the annual budget and directs day-to-day financial operations; provides revenue and economic forecasting to City policymakers and stakeholders; manages the City and retiree medical plan investment portfolios; designs and implements an automated and integrated financial accounting system; makes presentations of the City's financial status and operations to the City Council and other regulatory agencies; monitors developments related to finance and accounting matters and evaluates their impact on City operations and financial programs; and serves as the lead for citywide PCI compliance.
- **Treasury:** The Treasury Division is responsible for receipt recordation, deposits, and investments of City monies. It also assists the Finance Director in investing both short and long term investments of surplus City funds; maintains fiscal accountability for all

City monies; manages the City's banking relationship; and coordinates implementation of the City's online payment programs. .

The Treasury Division also acts as the City's centralized cashiering operation and accepts deposits from all City cash acceptance locations and departments. In addition, it acts as the main payment processing center for mail-in payments for Citywide billing and other revenue sources. It is responsible for revenue development, audits, and collection on delinquent accounts.

- **General Services:** The General Services Division manages a centralized Purchasing function. This division identifies equipment, goods, and services that will meet the City's needs; creates cost effective purchasing and maintenance agreements; issues and awards all non-construction bids and Request for Proposals; and opens all construction bids to obtaining the best competitive pricing for purchases while adhering to the City's purchasing policies. It also enforces compliance of all City procurement and contracting policies. This division maintains the Purchasing information on the City's website and assures that customers and vendors have online access to needed information and forms. The division is also responsible for mail services.
- **Accounting:** The Accounting Division serves as advisor, consultant, and an information source for other departments on financial management items and Finance Department policies and procedures. It directs the maintenance of the City's automated accounting system, including the general ledger and all required subsidiary ledgers. The Accounting Division reviews and ensures adequate internal controls throughout the City, performs bank reconciliations, and manages all external financial audits on behalf of the City. Itis responsible for the preparation of various financial and accounting reports, including the Annual Comprehensive Financial Report (ACFR), State Controller's reports, quarterly grants report, sales tax returns, payroll, and the city's indirect cost allocation plans.

  Accounting has an Accounts Payable unit which controls disbursements made from City funds, excluding those for investments, payroll, payroll liability, and the workers' compensation administrator. This unit ensures that all disbursements are timely, accurate, and are made in compliance with all internal controls and established City policies and procedures.

- **Revenue Collection:** The Revenue Collection Division provides billing services for refuse and most other City services; prepares the City's and Berkeley Unified School District's special property tax rolls for inclusion on the annual property tax bill; processes transfer tax, seismic retrofit, very low-income, and private sewer lateral refunds; prepares and processes annual business licenses and residential parking permits; schedules business license appeals; administers and issues street vendor, massage, and food vendor permits; and maintains the City's land management database. It confers with City staff and management in analyzing proposed rate structures of various City revenues. .

The Customer Service Counter is a unit within the Revenue Collection Division. It provides counter service to the Berkeley community and processes walk-in/drop-off payments for various Citywide billings, business licenses, residential parking permits, parking citations, and assists customers in the community service program for Project 22. This unit prepares and submits all payments received from customers to Treasury for posting in the City's financial system. The staff provides support for updating customers' records in the City's parking system, maintains records of community service agreements, and processes tow and boot releases and account maintenance for parking related payment inquiries.

Challenges

Finance Department challenges include:

- **Recruitment and Retention of Qualified Staff:** The inability to find new personnel to replace retiring employees and fill long-vacant positions has led to increased workload and decreased effectiveness.
- **Limited Payment Options for Customers:** In order to give the public more options to pay taxes and fees, we must invest in technology and infrastructure improvements.
- **Issuance and Administration of Measure T1, Measure O, & General Obligation Bonds:** The ability to administer and manage the large spending plans for these initiatives requires continuing Finance resources.
- **ERMA (Enterprise Resource Management Application):** Finance continues to work on Phase 3 of the City's Munis Financial System (Accounts Receivable/General Billing modules) in FY 2026. We have limited staff capacity, and implementation of a new revenue and cash receipting system requires near full-time commitment of subject matter experts that are already at capacity with current operations.
- **Aging and Inadequate Financial Systems:** Working with older systems from previous decades causes process inefficiencies, requires additional staff resources to conduct City business, and offers limited functionality to our external customers.

Accomplishments

Highlights of recent Finance Department accomplishments include:

- **Business License Taxes**: In FY 2026, the Revenue Collection Division increased the efficiency of the business license program, by:
  - Further expanding online renewals and payments (90% of businesses now eligible)
  - Improving system processes for increased effectiveness These efforts allowed us to complete our renewal processing and issue all tax certificates more quickly than ever before.
- **Updated P-Card Program:** The General Services Division and Financial Systems Group implemented a new Purchase Card program with our bank to provide more efficiency to our procurement process and more detailed and accurate information to our central accounting system.
- **Revenue Enhancement:** In 2026, the Treasury Division expanded its business license and miscellaneous tax audit programs to increase revenues from non-compliant businesses
- **Implementation of GASB Statements:** In accordance with GASB 101, the Accounting division changed the way we account for the potential costs associated with compensated absences, to more accurately reflect future expenses.
- **Citywide Physical Inventory:** Staff completed an inventory audit of all fixed assets as part of our ongoing efforts to account for and protect City property.

Significant Changes from Prior Year's Budget

The FY 2027 Adopted Budget decreases the department budget by $685,000 or 5.7% from the FY 2026 Adopted Budget of $12.03M.

This is primarily due to efforts to balance the City's overall General Fund Budget, and includes the following changes: .

- **Personnel Changes:** Elimination of a vacant Senior Systems Analyst position, as well as a Management Analyst and two Revenue Development Specialists.
- **Non-Personnel Changes:** Reduction of budgeted Training by 25%.

Finance Financial Summary

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Est. Actual	FY 2027 Adopted	FY 2028 Adopted
EXPENDITURES						
By Type:						
Salaries & Benefits	6,974,523	7,478,684	9,925,867	7,972,025	9,507,893	9,811,215
Services & Materials	985,892	1,261,614	985,496	1,443,394	1,053,541	1,053,541
Capital Outlay	-	-	33	-	-	-
Internal Services & All Other	977,735	1,096,036	1,115,536	1,093,887	1,023,584	1,025,308
Adopted Tier 1 Funding *			36,038		-	-
	8,938,150	**9,836,334**	**12,062,970**	**10,509,306**	**11,585,018**	**11,890,064**
By Division:						
Office of Finance Director	1,994,593	2,129,338	2,156,850	2,431,196	2,296,346	2,351,147
Treasury	1,134,058	1,750,367	2,459,152	1,887,625	2,158,120	2,218,556
Accounting	1,953,391	1,920,349	2,140,736	1,975,374	2,213,244	2,282,152
Revenue Collection	2,356,527	2,730,428	3,640,005	2,969,975	3,319,668	3,397,909
General Services	1,499,581	1,305,852	1,630,189	1,245,136	1,597,640	1,640,300
Adopted Tier 1 Funding *			36,038		-	-
	8,938,150	**9,836,334**	**12,062,970**	**10,509,306**	**11,585,018**	**11,890,064**
By Fund:						
GF Discretionary	7,188,354	7,846,986	9,544,385	8,367,383	9,114,584	9,373,892
U1 - Housing	230,570	248,083	436,825	357,430	448,791	456,167
Library - Tax	20,709	22,200	23,499	24,997	24,721	25,417
Special Tax for Disabled	20,710	22,202	23,551	24,993	24,773	25,493
Paramedic Assessment District	20,712	22,202	23,551	24,995	24,773	25,493
Park Tax	20,712	22,202	23,551	24,995	24,773	25,493
Meas GG - Fire Preparation Tax	20,712	22,202	23,551	24,995	24,773	25,493
Street Lighting	23,247	24,495	25,717	27,503	27,792	28,544
Park Acquisition Development	178	242	-	253	-	-
Zero Waste	806,931	964,402	1,181,080	981,300	1,117,478	1,141,076
Private Sewer Lateral	-	-	23,229	-	35,549	36,415
Clean Storm Water	23,247	24,495	25,717	27,503	27,792	28,544
Parking Meter Fund	-	-	40,000	-	40,000	40,000
Equipment Replacement	174,153	185,492	197,719	203,865	211,267	215,744
Central Services	367,203	408,929	411,006	394,099	413,179	416,800
CFD No. 1 Mello-Roos	20,712	22,202	23,551	24,995	24,773	25,493
Adopted Tier 1 Funding *			36,038		-	-
	8,938,150	**9,836,334**	**12,062,970**	**10,509,306**	**11,585,018**	**11,890,064**

* Includes approved department requests and Council budget referrals; see FY 2026 Adopted Update Tier 1 Funding Matrix for details.

Performance Measures Summary

The below table summarizes the Finance Department's performance measures.

Division	Measure	Description	Target	Actual	Tracking
Administration	City Financial Condition	Maintain high bond ratings; target is Aa1 (Moodys) / AA+ (S&P)	Meets requirements	• Current rating is Aa1/AA+	●
Treasury	Citywide Investments	Investments meet safety, liquidity, and reasonable return requirements	Meets requirements	$752,143,903 total cash and investments; 3.02% pooled and 4.64% trust rate of return; • successfully meeting safety, liquidity, and reasonable return requirements	●
Accounting	City Financial Reporting	Meet statutory state submission deadline with no findings by external auditors	Meet deadline with no audit findings	• Submitted on-time, received no audit findings	●
General Services	Citywide Purchasing	Review requisitions submitted and determine the percentage that are either: • not compliant with purchasing requirements and require returning to the department, or • substantially compliant but require additional review	10% or less noncompliant 0% partially compliant	5,624 purchase orders, totaling $328,057,229 • approximately 7% noncompliant • approximately 0% partially compliant	●
Accounting	Citywide Payment Processing	Review payment requests submitted and determine the percentage that are either: • not compliant with payment requirements and require returning to the department, or, • substantially compliant but require additional review	10% or less noncompliant	37,482 invoices, totaling $403,203,808; • approximately 5% noncompliant/ requiring additional review	●

● Meeting/exceeding target
● Near target
● Not meeting target

▲ Target is to increase numbers/percentages
▼ Target is to decrease numbers/percentages

Finance Financial Summary

All Funding Sources

Division: Office of Finance Director

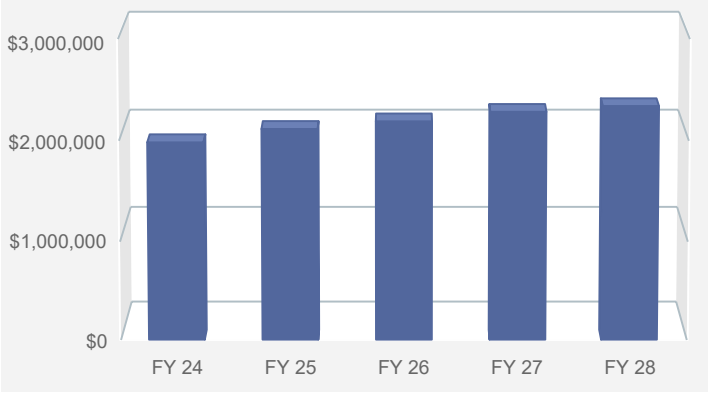
Mission Statement

The mission of the Finance's Office is to provide the City with the highest caliber legal services and advice and to protect and advance the interests of this dynamic City by all legal and ethical means.

Selected Service Objectives

- Increased Need to Support New Policy Initiatives
- Increasing Number of Complex Litigation Matters
- Substantially Increased Volume of Public Records Act Requests
- Substantially Increased Volume of Public Records Act Requests
- Substantially Increased Volume of Public Records Act Requests

Five-Year Expenditures



Five Year History

	Audited Actual			Budget				
	FY 24	FY 25	Est. Actual FY 26	Adopted FY 26	Adopted FY 27	% Change From PY	Adopted FY 28	% Change From PY
Expenditure Category								
Salaries & Benefits**	$ 1,098,892	$ 966,427	$ 1,005,125	$ 1,120,081	$ 1,401,396	25.12%	$ 1,456,197	3.91%
Services & Materials	338,874	492,941	756,341	367,099	336,473	(8.34%)	336,473	0.00%
Internal Services & All Other	556,827	669,970	669,730	669,670	558,477	(16.60%)	558,477	0.00%
Adopted Tier 1 Funding *				36,038	-		-	
Total Expenditures	**$ 1,994,593**	**$ 2,129,338**	**$ 2,431,196**	**$ 2,192,888**	**$ 2,296,346**	**4.72%**	**$ 2,351,147**	**2.39%**
Annual Percentage Change		6.76%	14.18%	2.98%	4.72%		2.39%	

* Includes approved department requests and Council budget referrals; see FY 2026 Adopted Update Tier 1 Funding Matrix for details.

Finance Financial Summary

All Funding Sources **Division: Treasury**

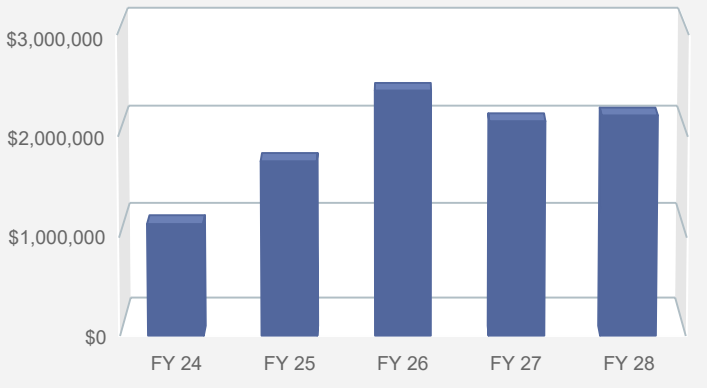
Mission Statement

The mission of the Finance Department is to safeguard City assets, maximize revenues, manage the business of City programs, and provide accurate, timely, and complete financial information.

Selected Service Objectives

- Responsible for receipt recordation, deposits, and investments of City monies.
- Assists the Finance Director in investing both short and long term investments of surplus City funds
- Manages the City's banking relationship
- Coordinates implementation of the City's online payment programs.
- Responsible for revenue development, audits, and collection on delinquent accounts.

Five-Year Expenditures



Five Year History

	Audited Actual			Budget				
	FY 24	FY 25	Est. Actual FY 26	Adopted FY 26	Adopted FY 27	% Change From PY	Adopted FY 28	% Change From PY
Expenditure Category								
Salaries & Benefits**	$ 1,148,967	$ 1,716,413	$ 1,710,870	$ 2,378,247	$1,952,695	(17.89%)	$ 2,013,131	3.10%
Services & Materials	(14,909)	33,954	176,755	80,905	205,425	153.91%	205,425	0.00%
Adopted Tier 1 Funding *								
Total Expenditures	**$ 1,134,058**	**$ 1,750,367**	**$ 1,887,625**	**$ 2,459,152**	**$2,158,120**	**(12.24%)**	**$ 2,218,556**	**2.80%**
Annual Percentage Change		54.35%	7.84%	40.49%	(12.24%)		2.80%	

Finance Financial Summary

All Funding Sources **Division: Accounting**

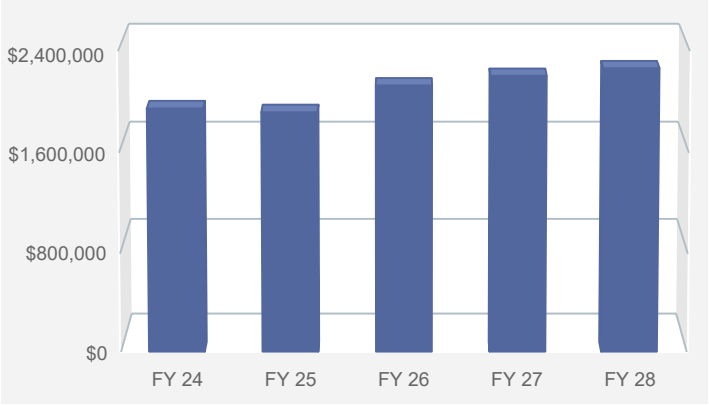
Mission Statement

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- Responsible for revenue development, audits, and collection on delinquent accounts.

Five-Year Expenditures



Five Year History

	Audited Actual			Budget				
	FY 24	FY 25	Est. Actual FY 26	Adopted FY 26	Adopted FY 27	% Change From PY	Adopted FY 28	% Change From PY
Expenditure Category								
Salaries & Benefits**	$ 1,817,852	$1,760,326	$ 1,897,383	$ 2,115,971	$ 2,191,106	3.55%	$ 2,260,014	3.14%
Services & Materials	132,011	156,495	74,463	21,237	18,610	(12.37%)	18,610	0.00%
Internal Services & All Other	3,528	3,528	3,528	3,528	3,528	0.00%	3,528	0.00%
Adopted Tier 1 Funding *								
Total Expenditures	**$ 1,953,391**	**$1,920,349**	**$ 1,975,374**	**$ 2,140,736**	**$ 2,213,244**	**3.39%**	**$ 2,282,152**	**3.11%**
Annual Percentage Change		(1.69%)	2.87%	11.48%	3.39%		3.11%	

Finance Financial Summary

All Funding Sources

Division: Revenue Collection

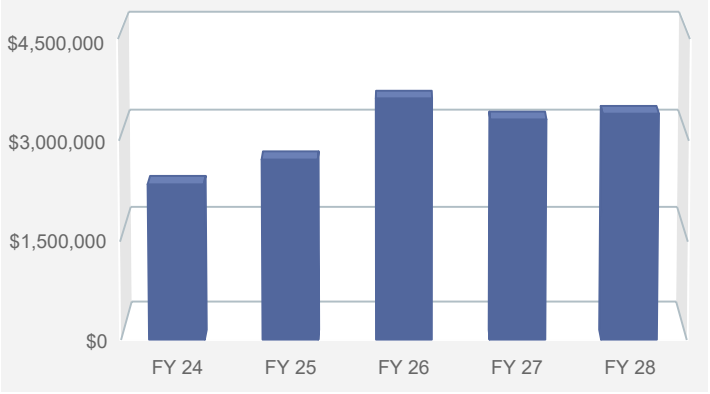
Mission Statement

The mission of the Finance Department is to safeguard City assets, maximize revenues, manage the business of City programs, and provide accurate, timely, and complete financial information.

Selected Service Objectives

- Provides billing services for refuse and most other City services
- Prepares the City's and Berkeley Unified School District's special property tax rolls for inclusion on the annual property tax bill.
- Prepares and processes annual business licenses and residential parking permits.
- Customer Service Counter is a unit within the Revenue Collection Division which provides counter service to the Berkeley community and processes walk-in/drop-off payments for various Citywide billings,

Five-Year Expenditures



Five Year History

	Audited Actual			Budget				
	FY 24	FY 25	Est. Actual FY 26	Adopted FY 26	Adopted FY 27	% Change From PY	Adopted FY 28	% Change From PY
Expenditure Category								
Salaries & Benefits**	$ 1,695,667	$ 2,116,835	$ 2,392,894	$ 2,974,282	$2,653,869	(10.77%)	$ 2,730,386	2.88%
Services & Materials	264,250	211,727	176,806	242,620	223,488	(7.89%)	223,488	0.00%
Capital Outlay	-	-	-	33	-	(100.00%)	-	0.00%
Internal Services & All Other Adopted Tier 1 Funding *	396,610	401,866	400,275	423,070	442,311	4.55%	444,035	0.39%
Total Expenditures	**$ 2,356,527**	**$ 2,730,428**	**$ 2,969,975**	**$ 3,640,005**	**$3,319,668**	**(8.80%)**	**$ 3,397,909**	**2.36%**
Annual Percentage Change		15.87%	8.77%	33.31%	(8.80%)		2.36%	

Finance Financial Summary

All Funding Sources **Division: General Services**

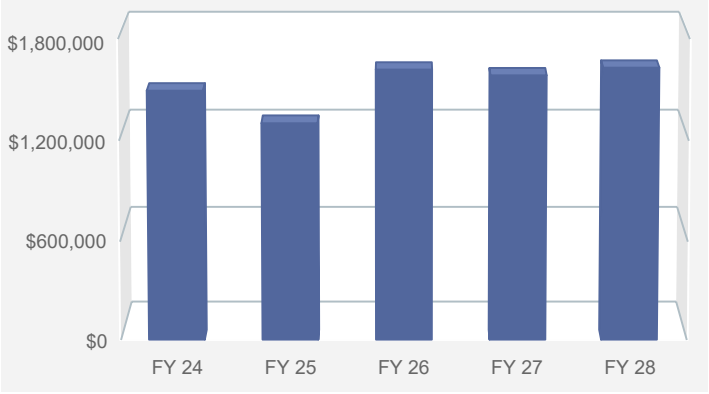
Mission Statement

The mission of the Finance Department is to safeguard City assets, maximize revenues, manage the business of City programs, and provide accurate, timely, and complete financial information.

Selected Service Objectives

- Manages a centralized Purchasing function.
- Creates cost effective purchasing and maintenance agreements.
- Issues and awards all non-construction bids and Request for Proposals.
- Opens all construction bids to obtaining the best competitive pricing for purchases while adhering to the City's purchasing policies.
- Enforces compliance of all City procurement and contracting policies.

Five-Year Expenditures



Five Year History

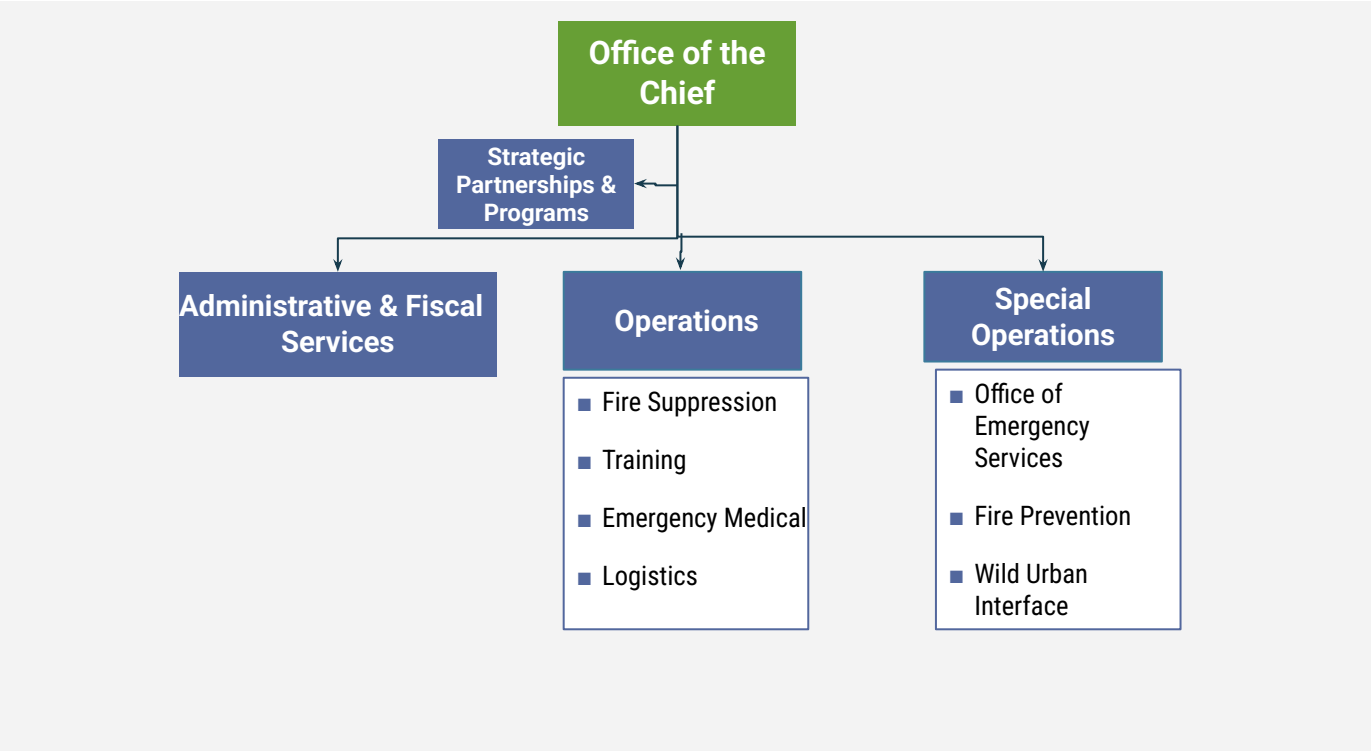
	Audited Actual			Budget				
	FY 24	FY 25	Est. Actual FY 26	Adopted FY 26	Adopted FY 27	% Change From PY	Adopted FY 28	% Change From PY
Expenditure Category								
Salaries & Benefits**	$ 1,213,145	$ 918,683	$ 965,753	$ 1,337,286	$1,308,827	(2.13%)	$ 1,351,487	3.26%
Services & Materials	265,666	366,497	259,029	273,635	269,545	(1.49%)	269,545	0.00%
Internal Services & All Other	20,770	20,672	20,354	19,268	19,268	0.00%	19,268	0.00%
Adopted Tier 1 Funding *								
Total Expenditures	**$ 1,499,581**	**$1,305,852**	**$1,245,136**	**$ 1,630,189**	**$1,597,640**	**(2.00%)**	**$ 1,640,300**	**2.67%**
Annual Percentage Change		(12.92%)	(4.65%)	24.84%	(2.00%)		2.67%	

Fire Department

Mission Statement

The Berkeley Fire Department protects life, property, and the environment through emergency response, prevention, and community preparedness.

Organizational Chart



Fire Department Overview

The Berkeley Fire Department is committed to providing comprehensive fire protection, emergency medical, disaster preparedness, rescue, and other related services in an efficient, effective and caring manner to the diverse Berkeley community. The Fire Department is organized into five divisions which report to the Office of the Fire Chief.

- **Office of the Fire Chief:** Organizes, coordinates, and directs the City's fire disaster preparedness efforts, fire prevention, suppression, and emergency medical service programs. The Office also assists City management, fosters cooperative working relationships with community groups and allied agencies, and maintains labor and management relationships.
- **Administrative and Fiscal Services Division:** Provides budget oversight, fiscal and administrative policy development, process improvements, fund management, contract administration, payroll, purchasing, and record retention compliance. Partners with divisions on the department budget, provides analytical support, contributes to public record act request responses, and reporting.

- **Operations Division:** Represents four distinct sub-divisions in the Fire Department and handles the operations side of the organization which includes emergency response, logistics, training and emergency medical services.
  - **Fire Suppression:** provides emergency response to the community inclusive of UC Berkeley property. These services include but are not limited to fire suppression, emergency medical, technical rescue, hazardous materials, water rescue, This Division also conducts fire prevention inspections and public education.
  - **Training and Safety:** Develops and delivers training and professional development for all Department members. The Division operates a California State Fire Training Accredited Local Academy, where recruits earn Firefighter I and II certifications, and provides ongoing education to support the organization's growth and readiness.
  - **Support Services**: coordinates logistical support for emergency and non-emergency operations. This includes design and construction of apparatus; procurement and distribution of tools, equipment, and supplies; and providing subject matter expertise for information technology and radio communications programs..
  - **Emergency Medical Services (EMS):** oversees the Fire Department's pre-hospital emergency medical services program which includes EMS program management, prospective and retrospective quality improvement, management of EMS billing, management of the emergency health records program, and coordination with regional stakeholders including the Alameda County EMS Agency.
- **Fire Prevention Division:** Plans, organizes, implements prevention and inspection programs, fire and arson investigations, vegetation management, hazard abatement, code enforcement, public fire safety education, plan checks, and development of codes and ordinances.
- **Wildland Urban Interface (WUI) Division:** Addresses the wildland fire threat that faces the Berkeley community by performing vegetation management inspections, enforcement, and delivering education to the community.
- **Office of Emergency Services Division:** Coordinates a suite of programs to build disaster resilience to the whole Berkeley community. These programs support personal preparedness, community connections, and government efforts that will help Berkeley respond to and recover from our next earthquake, fire, or other disaster.

Challenges

The Fire Department's primary challenges are meeting growing service demands, managing significant workforce change, modernizing aging facilities, and establishing sustainable long-term capital plans.

- **Service Delivery:** The Department's basic deployment model has remained largely unchanged since the 1990s, while calls for service have increased by 65 percent. During that period, Berkeley has evolved into a dense urban community and is now the second most densely populated city among California's 50 largest cities, behind only San Francisco.
- **Facilities and Infrastructure:** Many fire stations, offices, and training facilities are undersized, aging, or in need of significant repair or replacement. The Department continues to implement its Fire Facilities Master Plan, which provides a comprehensive needs assessment and a 20-year roadmap for modernizing critical infrastructure.
- **Capital Planning:** The Department requires additional space and a sustainable approach to replacing predictable capital assets. A new Fire Headquarters in West Berkeley will consolidate administrative and support functions, improve collaboration and efficiency, and, over time will reduce the costs associated with operating from multiple locations. The Department is also working with Finance and the Budget Office to strengthen long-term capital planning and establish dedicated funding for future large asset replacement.
- **Workforce Turnover:** The Department has averaged three to four retirements annually over the past decade. That pace increased to 13 retirements in 2025, with an additional six to ten projected by the end of 2026. This turnover creates promotional and leadership-development opportunities but also results in the loss of experience and institutional knowledge. The Department is strengthening training, succession planning, and organizational systems to maintain safety, operational readiness, and continuity of service during this transition.

Accomplishments

The Fire Department's accomplishments include:

- **Fire Headquarters Modernization:** The Department acquired, designed, and constructed a new Fire Headquarters and City Emergency Operations Center in West Berkeley. For the first time, key Department functions will be consolidated at a central campus, improving coordination, efficiency, and service delivery. The campus includes classrooms, training and simulation spaces, an employee wellness center, and a logistics warehouse. Relocating Fire personnel from the Public Safety Building will also create space for expansion potential of the City's 911 dispatch center. These investments establish the foundation for continued facility modernization over the next decade.
- **Evacuation Planning:** The Department published the Evacuation Time Study, which established projected evacuation times for multiple wildfire and tsunami scenarios. The study found that even Berkeley's highest-capacity roadways would be strained during a large-scale evacuation. Its findings are supporting data-informed City planning and helping residents understand how household preparedness can reduce evacuation delays.

- **Training and Leadership Development:** The Department continued investing in training, education, and professional development throughout employees' careers. Through its California State Fire Training-accredited academy, the Department prepares new firefighters and supports ongoing certification and skill development across all ranks and assignments. In 2025, employees completed 10 refresher courses, earned 15 advanced certifications in fire, EMS, and rescue operations, and participated in more than 44,000 hours of training. The Department also graduated 13 employees from its new Supervisor Academy, strengthening succession planning and developing the next generation of leaders.
- **Cardiac Arrest Survival:** The Department has treated cardiac arrest survival as a core performance measure for more than a decade. Since 2015, Berkeley has consistently exceeded county, state, and national survival benchmarks. In 2025, the Department achieved a 21.2 percent overall survival rate for non-traumatic cardiac arrest, more than double the national average of 10.5 percent. These outcomes reflect sustained investment in staffing, training, modern equipment, clinical expertise, and quality improvement .
- **Community Wildfire Resilience:** The Department designed, refined, and secured City Council adoption of EMBER, establishing a stronger local framework for reducing community wildfire risk. The ordinance reflects current research on home hardening, defensible space, and ember exposure and was developed through extensive policy analysis, community engagement, and interdepartmental coordination.

  Supporting programs included 687 Home Hardening Mesh Program participants, 2,299 Chipper Day pickups, 1,339 defensible-space inspections, eucalyptus mitigation on 32 properties, and support for 19 active Firewise communities. The Department also continued the grant-funded Resident Assistance Program and completed the Grizzly Peak Fuel Break project, removing approximately 728 tons of hazardous vegetation.
- **Data, Transparency & Technology:** The Department advanced several initiatives to modernize records management, data analysis, public reporting, and emergency communications. Implementation began on ImageTrend, a new records management system that will improve operational data collection, reporting, and analytics. The Department also began digitizing historical records, developed a WUI Dashboard, introduced a vendor-supported administrative citation process, and advanced foundational work to modernize the City's dispatch center and communications infrastructure.

  Public-facing improvements included redesigning the FireSafe Berkeley website, creating StoryMaps explaining wildfire pathways and updated Fire Hazard Severity Zones, and launching the SeeBFD Open Data Portal Hub. Together, these initiatives strengthen data-informed decision-making, operational accountability, and public access to information.
- **Fire Prevention and Life Safety:** The Department completed adoption of the 2025 Fire Code, established updated policies and procedures for inspections and investigations, and developed new special-event policies to improve applicant clarity and public safety. Staff conducted 8,157 inspections, including approximately 1,000 inspections of high-risk occupancies; completed more than 2,700 permit and plan reviews for new construction and tenant improvements; and provided oversight for 341 permitted events. The Department also updated its fee schedule to better align with industry standards and

launched an administrative citation program to address overcrowded events and parties in the South Campus area.

Significant Changes from Prior Year's Budget

The Fire Department's FY 2027 Adopted Budget of $80.7 million increased by 3.2 % of the FY 26 Adopted Budget of $78.2 million. As part of the Department's FY2027 budget balancing plan, the General Fund adopted budget was reduced. To achieve the department's reduction target amount, there were significant personnel changes. Nine sworn positions were reinstated into the General Fund budget by the City Council.

- **Significant Personnel Changes:**
  - **Reduce One Associate Management Analyst (filled):** This reduction eliminates one of the Department's two grant-focused positions. Grant application, administration, compliance, tracking, and performance reporting will be divided between the remaining employees in the Strategic Partnerships and Programs Division and the Administrative and Fiscal Services Division. Because both divisions already manage significant workloads, the reduction will limit the Department's capacity to pursue and effectively administer grant funding .
  - **Reduce One Temporary Program Manager II (filled)**: Eliminating this position, currently funded through FY 2028, will discontinue the City's Street Trauma Prevention Program. The Department will lose its only dedicated staff member for this work, including oversight of six interns and coordination with Public Works, Transportation, and community partners. As a result, Street Trauma Prevention program activities will end.
  - **Reduce One Fire Marshal FTE (vacant)**: This reduction will decrease supervisory and technical capacity within the Fire Prevention Division. Anticipated impacts include slower plan review and inspection response times, increased risk of errors and omissions, reduced support for special events, and delayed implementation of the EMBER initiative. The Department will reprioritize work, expand the use of technology, and provide additional staff training; however, specialized oversight and capacity will be reduced.
  - **Reduce One Fire Captain FTE (filled):** Eliminating this position will reduce oversight of EMS narcotics compliance, equipment and supply management, infection control, and documentation quality. Reassigning these duties to existing personnel will decrease the frequency and depth of program oversight and may increase operational and regulatory risk.
  - **Eliminate Five Part-Time CERT Instructor FTEs (Hourly Staff):** The Community Emergency Response Team program will return to a volunteer-led model. Planned community CPR and fire extinguisher training programs will not proceed.
  - **Shift Two Firefighter FTEs from the General Fund to UC Settlement Fund:** Funding for two firefighter positions will be transferred to the UC Settlement Fund. To accommodate this shift, portions of the Employee Health and Wellness Program will be reduced.

- **Reinstated Positions:** As part of the Fire Department's budget reduction plan, nine sworn staff positions were to be reduced. Funding for these positions were reinstated by City Council into the Fire Department's General Fund adopted budget for: five Firefighters, three Paramedics, and one Fire Prevention Sworn Inspector.

- **Significant Non-Personnel Changes:**
  - **Eliminate Disaster Preparedness Program Funding:** Eliminating funding for the OES training contract, shelter supply replacement, internships, and conference participation will reduce access to external curriculum development, limit maintenance and replacement of emergency shelter supplies, end student internship support, and restrict professional development opportunities .
  - **Shift General Fund Contracts to UC Settlement Fund:** This funding shift will eliminate the Department's full-time contracted human performance specialist, who oversees the employee health and physical fitness program. Educational services related to sleep, nutrition, heart-rate variability, and injury prevention will also be reduced. These changes may hinder long-term internal Department efforts to improve employee health, reduce chronic injuries, and control workers' compensation costs.

Fire & Emergency Services Financial Summary

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Est. Actual	FY 2027 Adopted	FY 2028 Adopted
EXPENDITURES						
By Type:						
Salaries & Benefits	53,192,038	61,783,315	61,330,727	68,751,395	63,619,078	65,495,186
Services & Materials	10,167,958	11,288,911	10,141,089	14,559,169	11,877,980	11,137,003
Capital Outlay	368,061	4,877,146	356,032	11,694,578	223,049	339,032
Internal Services & All Other	5,003,191	5,266,629	6,445,441	4,512,504	5,050,333	6,152,235
Adopted Tier 1 Funding *			2,772,861		-	-
	68,731,248	**83,216,001**	**81,046,150**	**99,517,646**	**80,770,440**	**83,123,456**
By Division:						
Office of the Fire Chief	2,985,158	10,370,812	6,999,948	19,593,633	7,971,820	6,659,621
Fire Operations	59,937,456	65,828,523	64,428,189	73,289,182	66,982,473	69,876,129
Fire Prevention	2,572,158	2,790,017	2,532,459	2,239,584	2,113,773	2,196,388
Special Operations / OES	660,301	1,203,956	1,475,426	1,184,806	1,283,749	1,452,878
Wildland Urban Interface	2,576,175	3,022,693	2,837,267	3,210,441	2,418,625	2,938,440
Adopted Tier 1 Funding *			2,772,861		-	-
	68,731,248	**83,216,001**	**81,046,150**	**99,517,646**	**80,770,440**	**83,123,456**
By Fund:						
GF Discretionary	48,392,173	56,027,170	49,496,049	59,583,235	53,728,037	55,208,823
Paramedic Assessment District	4,613,022	4,331,912	4,870,770	4,864,876	5,133,994	5,222,733
Meas GG - Fire Preparation Tax	4,191,698	4,878,593	5,588,565	6,490,196	5,145,556	5,312,967
UC Settlement	2,527,301	3,520,711	3,971,393	3,707,905	3,304,244	3,742,403
Measure FF - Public Safety	8,121,443	8,188,681	12,218,423	10,225,833	10,871,551	10,974,466
One-Time Grant:No Cap Exp	-	376,809	-	412,034	-	-
FEMA	223,918	1,211,979	1,785,537	2,538,762	2,338,978	2,413,618
Fire Admin Training Building	-	4,500,000	-	11,500,000	-	-
Permit Service Center	110,005	120,466	234,648	162,266	139,230	140,596
CFD No. 1 Diaster Fire Prot	551,688	59,680	107,904	32,539	108,850	107,850
Adopted Tier 1 Funding *			2,772,861		-	-
	68,731,248	**83,216,001**	**81,046,150**	**99,517,646**	**80,770,440**	**83,123,456**

* Includes approved department requests and Council budget referrals; see FY 2026 Adopted Update Tier 1 Funding Matrix for details.

Performance Measures Summary

The below table summarizes the Fire Department's performance measures.

Division	Measure	Description	Target	Actual	Tracking
EMS	Cardiac Arrest Survival Rate	The percentage of people who experience cardiac arrest who, because of the City's emergency responders, are discharged from the hospital neurologically intact with a Cerebral Performance Category of 1 or 2	10%	• 19.60%	●
EMS	Intubation Success Rate	The percentage of patients who require an advanced airway and for whom the City's responders successfully secure an endotracheal intubation	80%	• 85%	●
EMS	Trauma Patient On-Scene Time	The amount of time emergency responders remain on scene with a patient who has critical traumatic injuries	10 minutes, 90%	• Average time: 17 minutes, 12 seconds(1)	●
Fire Prevention	State Fire Marshal-Required Occupancy Inspections	Complete inspections and submit required reporting by July 1 to ensure compliance with California state inspection mandates	100%	• 100%	●
Operations	Turnout Time	How long it takes firefighters and paramedics to begin responding after they are dispatched	120 Seconds (2:00)	• 121 Seconds (2:01)	●
Operations	Travel Time	How long it takes the first unit to drive from the station to the emergency	300 Seconds (5:00)	• 343 Seconds (5:43)	●
Operations	Total Response Time	The full time from when the emergency is dispatched until the first fire unit arrives, including dispatch processing (not a Fire performance measure), crew turnout, and travel	510 Seconds (8:30)	• 569 Seconds (9:29)	●
Wildland Urban Interface	Wildfire Risk Reduction: Individual Parcel	The number of specific parcels within the Grizzly pear and Panoramic Mitigation Zones that are fully compliant with the WUI vegetation code, AND have ember resistant mesh installed	10%	• Data pending	●

Division	Measure	Description	Target	Actual	Tracking
Wildland Urban Interface	Wildfire Risk Reduction: Inspection Access	The number of homes that have a full inspection on file for a given calendar year within the Very High Fire Hazard Severity Zone	1000 homes	• Data pending	n/a
Wildland Urban Interface	Widfire Risk Reduction: Fuel Removal	Cubic yards of vegetative fuel removed by the Chipper program annually	3000 cubic yards	• Data pending	n/a

● Meeting/exceeding target
● Near target
● Not meeting target

▲ Target is to increase numbers/percentages
▼ Target is to decrease numbers/percentages

(1) Average trauma scene time is 11 minutes, 42 seconds, with a median of 10 minutes, 44 seconds. Staff will take a closer look at those cases to determine whether this reflects true outliers or a documentation issue contributing to the increase.

Fire & Emergency Services Financial Summary

All Funding Sources **Division: Office of the Fire Chief**

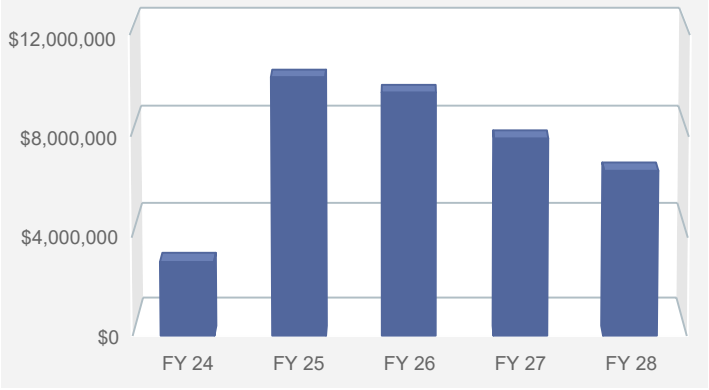
Mission Statement

The mission of the Fire & Emergency Services is to protect life, property, and the environment through emergency response, prevention, and community preparedness.

Selected Service Objectives

- Organizes, coordinates, and directs the City's fire disaster preparedness efforts, fire prevention, suppression, and emergency medical service programs.
- Assists City management, fosters cooperative working relationships with community groups and allied agencies, and maintains labor and management relationships.

Five-Year Expenditures



Five Year History

	Audited Actual			Budget				
	FY 24	FY 25	Est. Actual FY 26	Adopted FY 26	Adopted FY 27	% Change From PY	Adopted FY 28	% Change From PY
Expenditure Category								
Salaries & Benefits**	$ 1,207,559	$ 1,690,442	$ 2,154,325	$2,470,797	$1,708,223	(30.86%)	$1,753,914	2.67%
Services & Materials	349,431	1,958,729	3,831,692	1,830,855	4,169,876	127.76%	2,521,195	(39.54%)
Capital Outlay	-	4,585,723	11,522,276	-	-	0.00%	-	0.00%
Internal Services & All Other	1,428,168	2,135,918	2,085,340	2,698,296	2,093,721	(22.41%)	2,384,512	13.89%
Adopted Tier 1 Funding *				2,772,861	-		-	
Total Expenditures	**$ 2,985,158**	**$ 10,370,812**	**$ 19,593,633**	**$9,772,809**	**$7,971,820**	**(18.43%)**	**$6,659,621**	**(16.46%)**
Annual Percentage Change		247.41%	88.93%	(5.77%)	(18.43%)		(16.46%)	

* Includes approved department requests and Council budget referrals; see FY 2026 Adopted Update Tier 1 Funding Matrix for details.

Fire & Emergency Services Financial Summary

All Funding Sources **Division: Fire Operations**

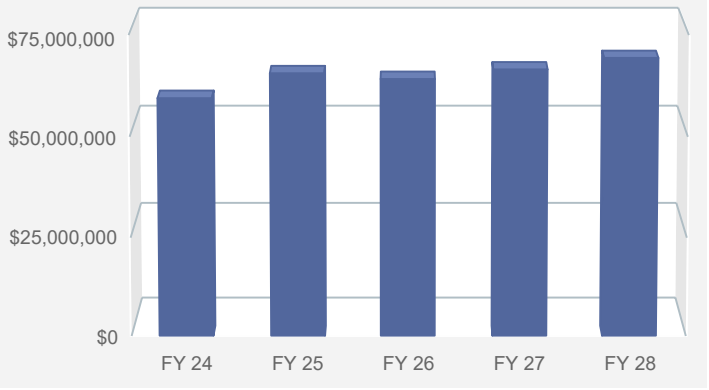
Mission Statement

The mission of the Fire & Emergency Services is to protect life, property, and the environment through emergency response, prevention, and community preparedness.

Selected Service Objectives

- Fire Suppression
- Training and Safety
- Support Services
- Emergency Medical Services (EMS)

Five-Year Expenditures



Five Year History

	Audited Actual			Budget				
	FY 24	FY 25	Est. Actual FY 26	Adopted FY 26	Adopted FY 27	% Change From PY	Adopted FY 28	% Change From PY
Expenditure Category								
Salaries & Benefits**	$47,793,887	$54,659,386	$ 61,113,524	$ 53,651,962	$ 57,169,304	6.56%	$ 58,865,059	2.97%
Services & Materials	8,468,184	7,920,461	9,739,148	6,725,967	6,705,003	(0.31%)	6,975,810	4.04%
Capital Outlay	223,341	178,643	171,089	320,617	189,634	(40.85%)	305,617	61.16%
Internal Services & All Other	3,452,044	3,070,033	2,265,421	3,729,643	2,918,532	(21.75%)	3,729,643	27.79%
Total Expenditures	**$59,937,456**	**$65,828,523**	**$ 73,289,182**	**$ 64,428,189**	**$ 66,982,473**	**3.96%**	**$ 69,876,129**	**4.32%**
Annual Percentage Change		9.83%	11.33%	(2.13%)	3.96%		4.32%	

Fire & Emergency Services Financial Summary

All Funding Sources **Division: Fire Prevention**

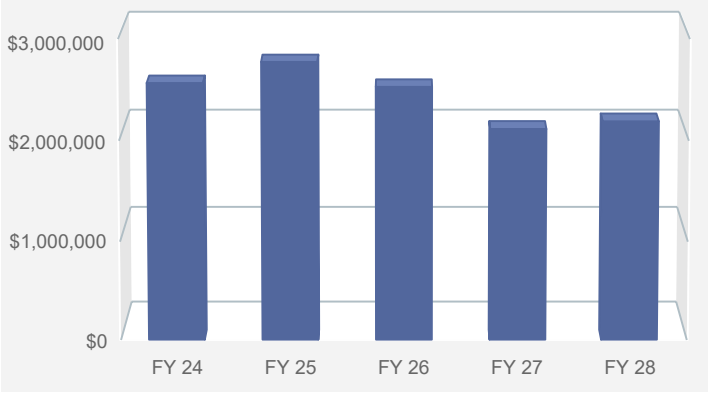
Mission Statement

The mission of the Fire & Emergency Services is to protect life, property, and the environment through emergency response, prevention, and community preparedness.

Selected Service Objectives

- Plans, organizes, implements prevention and inspection programs.
- Fire and arson investigations.
- Vegetation management and hazard abatement.
- Code enforcement, public fire safety education, and plan checks.
- Development of codes and ordinances.

Five-Year Expenditures



Five Year History

	Audited Actual		Est. Actual	Budget				
	FY 24	FY 25	FY 26	Adopted FY 26	Adopted FY 27	% Change From PY	Adopted FY 28	% Change From PY
Expenditure Category								
Salaries & Benefits**	$ 2,187,079	$ 2,250,483	$2,134,622	$2,421,957	$1,943,314	(19.76%)	$ 2,000,929	2.96%
Services & Materials	257,740	456,814	49,086	93,000	132,379	42.34%	157,379	18.89%
Capital Outlay	51,935	35,059	1,213	-	-	0.00%	-	0.00%
Internal Services & All Other	75,404	47,661	54,663	17,502	38,080	117.58%	38,080	0.00%
Total Expenditures	**$ 2,572,158**	**$ 2,790,017**	**$2,239,584**	**$2,532,459**	**$2,113,773**	**(16.53%)**	**$ 2,196,388**	**3.91%**
Annual Percentage Change		8.47%	(19.73%)	(9.23%)	(16.53%)		3.91%	

Fire & Emergency Services Financial Summary

All Funding Sources **Division: Special Operations / OES**

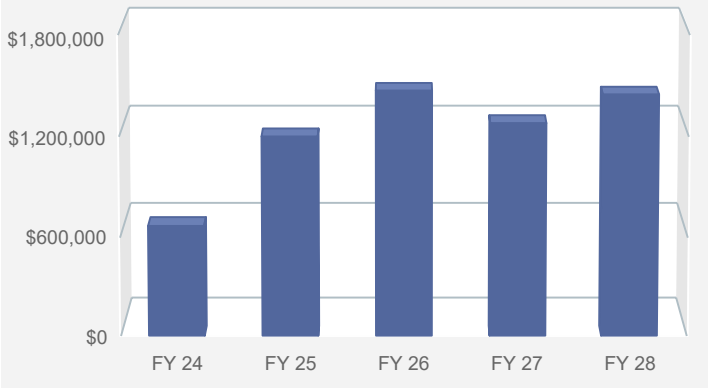
Mission Statement

The mission of the Fire & Emergency Services is to protect life, property, and the environment through emergency response, prevention, and community preparedness.

Selected Service Objectives

- Coordinates a suite of programs to build disaster resilience to the whole Berkeley community.
- Support personal preparedness, community connections, and government efforts that will help Berkeley respond to and recover from our next earthquake, fire, or other disaster.

Five-Year Expenditures



Five Year History

	Audited Actual			Budget				
	FY 24	FY 25	Est. Actual FY 26	Adopted FY 26	Adopted FY 27	% Change From PY	Adopted FY 28	% Change From PY
Expenditure Category								
Salaries & Benefits**	$ 637,714	$ 1,184,274	$1,164,011	$ 1,319,416	$1,263,287	(4.25%)	$ 1,307,516	3.50%
Services & Materials	22,587	19,682	20,795	154,010	20,462	(86.71%)	145,362	610.40%
Capital Outlay	-	-	-	2,000	-	(100.00%)	-	0.00%
Adopted Tier 1 Funding *								
Total Expenditures	**$ 660,301**	**$ 1,203,956**	**$1,184,806**	**$ 1,475,426**	**$1,283,749**	**(12.99%)**	**$ 1,452,878**	**13.17%**
Annual Percentage Change		82.33%	(1.59%)	22.55%	(12.99%)		13.17%	

Fire & Emergency Services Financial Summary

All Funding Sources

Division: Wildland Urban Interface

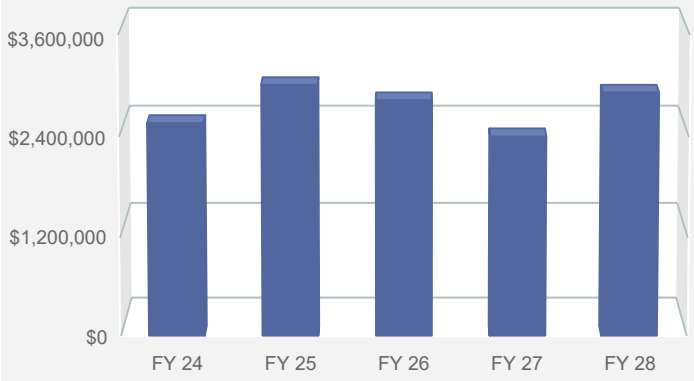
Mission Statement

The mission of the Fire & Emergency Services is to protect life, property, and the environment through emergency response, prevention, and community preparedness.

Selected Service Objectives

- Addresses the wildland fire threat that faces the Berkeley community by performing vegetation management inspections, enforcement, and delivering education to the community.

Five-Year Expenditures



Five Year History

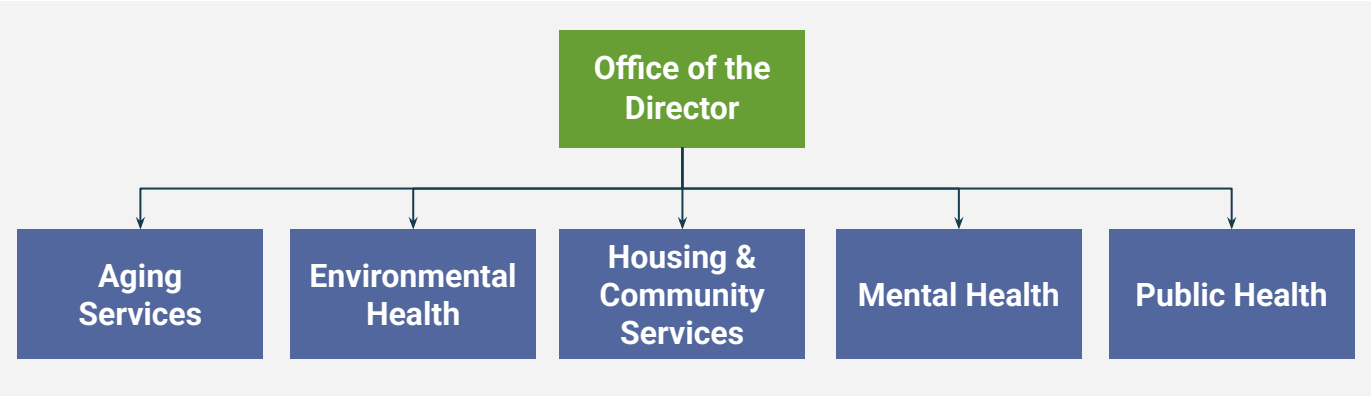
	Audited Actual			Budget				
	FY 24	FY 25	Est. Actual FY 26	Adopted FY 26	Adopted FY 27	% Change From PY	Adopted FY 28	% Change From PY
Expenditure Category								
Salaries & Benefits**	$ 1,365,799	$ 1,998,730	$ 2,184,913	$1,466,595	$1,534,950	4.66%	$ 1,567,768	2.14%
Services & Materials	1,070,016	933,225	918,448	1,337,257	850,260	(36.42%)	1,337,257	57.28%
Capital Outlay	92,785	77,721	-	33,415	33,415	0.00%	33,415	0.00%
Internal Services & All Other	47,575	13,017	107,080	-	-	0.00%	-	0.00%
Total Expenditures	**$ 2,576,175**	**$ 3,022,693**	**$ 3,210,441**	**$2,837,267**	**$2,418,625**	**(14.76%)**	**$ 2,938,440**	**21.49%**
Annual Percentage Change		17.33%	6.21%	(6.13%)	(14.76%)		21.49%	

Health, Housing and Community Services

Mission Statement

The Mission of the Health, Housing, and Community Services Department is to enhance community life and support housing, health, and wellness for all.

Organizational Chart



Health, Housing and Community Services Overview

The Health, Housing, and Community Services (HHCS) Department houses the Local Public Health Jurisdiction (LHJ) and is responsible for public health prevention and response including emergencies and for the physical health, mental health, environmental health and community needs of those most vulnerable.

The department is also responsible for producing, preserving, and supporting affordable housing for Berkeley residents. In addition to the Office of the Director, the department's five divisions include Public Health, Mental Health, Housing and Community Services, Environmental Health, and Aging Services.

Together, these divisions provide a wide array of services to the community, including services for older adults, affordable housing development and homelessness response programs, environmental health inspections and enforcement, mental health services and crisis response, and mandated LHJ associated public health prevention, clinical services, and disease surveillance. Through this structure, the Department works to address the social determinants of health and improve the overall health and well-being of Berkeley residents.

- **Office of the Director:** The Office of the Director provides overall leadership, strategic direction, policy development, management, and fiscal and budget support for the Department. The Office of the Director works closely with Department divisions, community stakeholders, and City commissions to prioritize programs and initiatives that most directly impact the health and well-being of the Berkeley community. The Office of the Director includes the Department's Administration & Fiscal Unit, which supports Department budgets and operations, as well as the EPICC Unit (Equity Projects, Improvement, Communications, & CalAIM Coordination). EPICC leads internal and

external communications, supports department-wide performance measurement and continuous improvement, and advances key initiatives such as CalAIM implementation, including Medi-Cal Administrative Activities and Targeted Case Management. EPICC also includes the Youth Equity Partnership, a racial equity initiative designed to support African American/Black and Latinx young people who live and/or go to school in Berkeley to thrive academically, physically, and emotionally.

- **Aging Services:** The Aging Services Division enhances the well-being and independence of older adults by offering social connections, activities, and supportive services. The Division operates two senior centers that provide classes, events, workshops, and day trips, along with opportunities for social engagement and access to community resources. Aging Services provides nutrition services, including the Meals on Wheels program for homebound seniors, and a lunch program at both senior centers. Case managers in the Social Services Unit provide consultation, referral, and linkage to services for seniors who are unhoused or at risk of institutionalization. The Division's Berkeley Rides for Seniors & Disabled program provides transportation services through accessible van vouchers and contracted ride programs to support access to services like medical appointments, groceries and the senior centers.
- **Environmental Health:** The Environmental Health Division (EHD) protects public health and prevents disease by providing education and enforcing state and local health laws at more than 1,200 permitted businesses and facilities across the City, including cafes/bars/restaurants, body art, and pool and spa facilities, tobacco and cannabis retailers. EHD enforces the City's noise ordinance and responds to complaints of excessive noise from sources such as gas-powered leaf blowers and other point sources, In FY25, the Division conducted 3,690 inspections which includes routine inspections of all permitted food facilities, investigations of permitted and unpermitted facilities, and operations. complaints of insanitary conditions and suspected foodborne illnesses at permitted food facilities. EHD works with other City agencies to abate nuisance conditions that may contribute to the spread of disease in the community.
- **Housing and Community Services:** The Housing and Community Services Division (HCS) produces, preserves, and supports affordable housing by working with community partners to meet the needs of Berkeley residents who are low-income, homeless, seniors, disabled, or have special needs. The Division partners with housing developers to build and maintain affordable housing, monitors regulated units, and administers housing-related programs and ordinances. Housing and Community Services also coordinates the City's community agency funding process and administers funding to more than 50 community-based organizations that provide housing and supportive services. The Division also administers Berkeley's Shelter + Care program which provides housing vouchers and supportive services to vulnerable residents, and leads the City's homeless programs and policy efforts, including winter shelter programs and coordinated entry to housing. In addition, the Division administers and supports implementation of local workforce and labor standards ordinances, including the Minimum Wage, Living Wage, Paid Sick Leave, and Fair Workweek ordinances.
- **Mental Health:** The Mental Health Division (MH) provides intensive services to adults, youth, and children who have high-level mental health needs and Medi-Cal. The Division serves as the "front door" to the public mental health system, providing on-demand assessment, linkage to care, and comprehensive treatment for low-income individuals and families through the Division's Adult Mental Health clinic and Family, Youth, and Children's services. Mental Health also funds and supports a variety of community-

based service providers that deliver culturally responsive services to a wide range of City residents, including youth, seniors, LGBTQI+ individuals, and underserved communities.

- **Public Health:** The Public Health Division (PH) is our LHJ and protects our community health and health equity in Berkeley through prevention, clinical services, and community-based partnerships. The Division provides health education and promotion services focused on nutrition, chronic disease prevention, maternal and child health, oral health, and adolescent health, as well as clinical services including reproductive health and first aid at our Berkeley High School clinic and immunizations. In FY25, Public Health conducted 552 outreach events and workshops and provided 25,033 direct services to community members. Public Health also is responsible for managing the Soda Tax, Sugar Sweetened Beverage program and has responsibility for registration of vital records including births and deaths within the City. The Communicable Disease Unit serves as the City's frontline defense in identifying, investigating, and controlling infectious disease threats to protect public health. Supported by a dedicated epidemiology unit, the team utilizes real-time surveillance to monitor health trends and detect emerging outbreaks. The unit is proactively prepared to coordinate rapid responses to a wide range of communicable diseases, including but not limited to diseases like measles, mumps, mpox (monkeypox), HIV and leptospirosis to mitigate community transmission. By integrating clinical expertise with robust disease investigation protocols, the unit works tirelessly to break chains of infection, provide vital education to the public, and ensure the rapid implementation of containment strategies to safeguard the well-being of all Berkeley residents.

Challenges

The Health, Housing and Community Services (HHCS) Department's challenges include:

- **Staffing:** Across the Department, staffing continues to be a significant challenge. While progress has been made in reducing vacancy rates in recent years, a hiring freeze and ongoing recruitment challenges—particularly for specialized classifications such as mental health clinicians, public/mental health nurses, and environmental health specialists—have limited the Department's ability to fully staff programs. Staffing shortages contribute to increased workload, staff burnout, and constraints on service delivery.
- **Funding and Resource Constraints:**.HHCS faces significant fiscal challenges due to the expiration, restructuring, and reduction of key state and federal funding streams. These budgetary pressures are driven by the implementation of the Behavioral Health Services Act (BHSA) which restructured the former Mental Health Services Act (MHSA) under Proposition 1 requiring a realignment of services to focus on intensive, payment reform of Medi-Cal behavioral health services, mandate-based care; the stabilization of CalFresh Healthy Living (CFHL), a nutrition education and obesity prevention program; and the end of various SEED (Social, Economic, and Educational Development) grants that supported localized, exploratory initiatives in health equity. Additionally, Aging Services lost a decades long Area Agency on Aging grant through the county to provide Information and Assistance resources to seniors in the community. Together, these reductions constrain our capacity to maintain broad-based health, nutrition, information and assistance, and mental wellness programs, forcing a pivot toward core legal mandates to ensure the sustainability of the City's public health safety net.
- **Service Demand and Complexity:** Demand for services remains high across all divisions, particularly in housing, homelessness response, communicable disease, and behavioral health. Increasingly complex client needs require more intensive and coordinated services. Aging Services continue to recover from pandemic-related disruptions, with service levels and participation significantly improving but not yet fully returned to pre-pandemic conditions. Additionally, the Judge Henry Ramsey Jr. South Berkeley Senior Center will be closed for renovations beginning in mid to late 2027, for several months.

Accomplishments

Highlights of recent HHCS accomplishments include:

- **Expanded Programs:** Many Divisions in HHCS successfully expanded their services and regular activities in FY24**.**Many divisions within the Department have continued to expand services and programming. Housing and Community Services (HCS) supported the development and preservation of affordable housing units and expanded shelter and interim housing programs, including winter shelters and the opening of Step-Up Housing, offering 39 fully furnished studio units designed to support formerly unhoused individuals. HCS secured approvals for major transit-oriented development projects, including 739 homes at the North Berkeley BART station site (with 381 units designated for lower-income households), aligning with state and local housing goals. In addition, the division successfully administered over $10 million annually through the community agency Request for Proposal (RFP) process, supporting 50+ community-based organizations in providing essential housing, homelessness, and supportive services.

  Public Health reopened and expanded services at the West Berkeley Family Wellness Center, improving access to health, nutrition, and family support services, through programs such as the Fatherhood Initiative, and exercise and cooking classes. Public Health also expanded its peer educator model to include opioid and substance use health education programs at Berkeley High School and Berkeley Technology Academy campuses. Finally, Public Health completed the foundational Community Health Assessment (CHA) and launched the development of the Community Health Improvement Plan (CHIP) to address critical priorities such as housing stability, behavioral health, and community safety through a community-driven, data-informed process. Public Health is rebuilding communicable disease preparedness and response capacity following the challenges presented by the Covid 19 pandemic.

  Aging Services continued to rebuild participation levels and programming across both Senior Centers following the pandemic, utilizing engaging, health-promoting, and accessible programming to reduce social isolation. The centers have remained vital hubs for nutrition, social connection, and access to essential resources, maintaining high engagement through diverse event calendars and senior-focused workshops. Aging Services serves over 2,000 seniors annually and in FY26 provided nearly 100,000 hours of activities at the two senior centers. Aging also successfully executed a comprehensive recertification of the Berkeley Rides for Seniors and the Disabled (BRSD) program in 2025. By verifying the eligibility of 1,756 riders and continuing to refine the program through the 2026 program plan, the Division ensured that limited Measure BB funds are directed to the residents who most actively rely on the service, creating a more sustainable program model amidst significant budgetary constraints and shifting transportation market demands.

- **Creative solutions for complex challenges:** The Mental Health division has been preparing for the significant funding changes that the transition from the Mental Health Service Act to the Behavioral Health Service Act will bring. California's payment reform of Medi-Cal has also reduced the revenue received for services by about 50%. Workforce development efforts in Mental Health, including expanded internship partnerships, add services to the community while the Division experiences long-term staffing challenges. The Department is also pleased to have recently secured approximately $7M in funding from the state through the Behavioral Health Continuum Infrastructure Program (BHCIP) Round 2: Unmet Needs program grant. This grant will enable Mental Health to rebuild a

currently non-functional Adult Mental Health building and transform it into an accessible and welcoming clinic, adding eighty additional treatment slots as well as expanded group treatment and opioid use treatment capacity. Due to the timing of the notification, this funding source will be appropriated through the FY 2027 Annual Appropriations Ordinance #1.

- **Operational Strategies & Successes:** HHCS has made significant progress in strengthening internal systems and organizational effectiveness. It has begun to implement a Results-Based Accountability framework department-wide to develop performance measures and dashboards to track outcomes. Environmental Health adopted a new database tracking system to improve permitting and inspection processes, recently hired key supervisory staff, and intends to implement a new placarding system, as well as post restaurant inspection reports by winter of 2027. The Department continues to implement its operational plan on Health Equity, and invest in staff development, cross-division collaboration, and internal communication through programs like the HHCS Job Shadowing Program. The Department is also pursuing Public Health Accreditation, which is an opportunity to assess and improve our organizational structure.

Significant Changes from Prior Years Budget (Personnel Changes by FTE):

A. Environmental Health Division

- Elimination of 1.0 FTE vacant Office Specialist II
- Elimination of 2.0 FTE Vector Control positions (one filled and one vacant)

B. Mental Health Division

- Mobile Crisis Team: Elimination of 2.6 filled FTE

C. Public Health Division

- Heart to Heart program: Elimination of 2.0 FTE (one filled, one vacant)
- Women Infants and Children (WIC) Program: Shifts 0.40 FTE from the General Fund to the WIC grant, enabling salary support without reducing service levels.
- Public Health Emergency Preparedness (PHEP) Program: Measure GG resources allocated to PHEP are being reallocated to support Fire Department operations. Elimination of 1.0 FTE vacant Health Services Program Specialist and 1.0 FTE filled Community Health Services Specialist.

D. Housing and Community Services Division

- Vacant positions were held and eliminated, including one Program Manager II and several special-funded positions impacted by increased personnel costs.

E. Community Agencies

- Where feasible, to preserve various community programs (i.e., BOSS Step-Up on University and a portion of funding for the STAIR Center) that serve our most vulnerable, funding was shifted to Measure U1 and other special funds/revenue sources. Notwithstanding, reductions are proposed for the following:
- Berkeley Winter Shelter: Recommended for elimination due to the lack of a feasible location. This would reduce shelter capacity only during the winter months by twenty-five beds, mainly affecting highly vulnerable unsheltered individuals, often seniors. This program has been operated by Dorothy Day House, who also operates the City's Inclement Weather Shelter program during the winter months, which is not impacted by the Budget Balancing Plan. Savings generated are $358,750.
- STAIR Center: A 23% reduction in operating funding is proposed for this program serving people experiencing homelessness. The program is located on Second Street in West Berkely. The proposed funding reduction aligns with the 25% reduction in bed capacity due to the shift to non-congregate sheltering and ADA improvements which both required more space. Also, the City is the sole funder for this program, even though participants enter through the Coordinated Entry System due to federal funding requirements. Staff recommend that BACS, who manage this program, diversify funding sources. Savings generated are $400,554.
- Rising Sun. This program provides construction apprenticeship readiness to approximately six (6) residents. The current contract expires June 30, 2026, and funding was allocated outside of the Community Agency grant process. Savings of $50,000 are estimated by not extending the existing contract.

- Supply Bank. This program provides school supplies and dental kits to approximately 1,300 Berkeley students. The current contract expires June 30, 2026, and funding was allocated outside of the Community Agency grant process. Savings of $35,000 are estimated by not extending the existing contract.

Significant Changes from Prior Years Budget (Special Funds)

- Affordable Housing Mitigation Fund 120: $22M increase to the FY 2027 proposed budget. This is primarily due to the Housing Trust Fund program expenditures fluctuate year to year based on when pipeline projects are expected to close their predevelopment or development loans. HCS anticipates closing up to 5 new loans in FY27 from Fund 120.
- Council approved $1.3M from the Housing Trust Fund program to supplement the active Small Sites Program Notice of Funding Availability (NOFA), in an effort to widen the pool of potential projects. The original NOFA was released in early FY26 and included $2.5M from Funds 120, 123, 331, and 353. The City received no applications for funding in FY26 because $2.5M was not sufficient to support the acquisition and renovation of the projects being pursued by local community land trusts. With the carryover and new funds, the NOFA was revised to a total of $3.8M.
- Public Health Realignment Fund 156: $1.5M decrease to the FY 2027 proposed budget. This is primarily due to a one-time expenditure in FY 2026 for a replacement Electronic Health Record in Public Health not carrying into the new fiscal year.
- Mental Health State Aid Realignment Fund 158: $2.4M proposed reductions to balance the FY 2027- FY 2028 budget have been submitted.
- Mental Health Services Act Fund 315: Net $1.2M reduction to the FY 2027 proposed budget. This is primarily due to significant revenue loss for mental health services based on Prop 1 system restructuring that mandates new spending requirements that prioritize housing and substance use disorders over general community programs. Also, a one-time expenditure in FY 2027 of $1.3M for capital improvements of 2636 MLK as part of required cash match for a $7M BHCIP award has been budgeted in FY 2027. Proposed reductions of $2.5M to balance the FY 2027- FY 2028 budget have been submitted.
- Health (Short/Doyle) Fund 316: $3.2M reduction to the FY 2027 proposed budget. As a small jurisdiction acting as a contractor to Alameda County for Medi-Cal, Berkeley was disproportionately penalized by rate cuts in the State's Medi-Cal shifts to a fee-for-service model effectively reducing the City's Medi-Cal revenue by 50%. Additionally, cost shifts of $1.4M from Fund 316 to Mental Health State Aid Realignment Fund 158 to mitigate reductions in revenue have been proposed. Proposed reduction of $1.8M to balance the FY 2027- FY 2028 budget.
- Vector Control Fund 325: $336K reduction to the FY 2027- FY 2028 proposed budget. Environmental Health's Vector Control Program will be transferred to Alameda County, and the City will no longer provide this service.
- Measure O Affordable Housing Fund 512: $26M increase to the FY2027 proposed budget. Expenditures fluctuate year to year based on when pipeline projects are expected to close their predevelopment or development loans. HCS anticipates closing up to 3 new loans in FY27 from Fund 512.

General Fund (Category)	FY 2027 Baseline Budget	FY 2027 Adopted Budget	Change
Personnel	$ 15,253,347	$ 13,949,501	$ 1,303,846
Personnel – OT & Hourly	$ 711,777	$ 711,777	$ 0
Non-Personnel	$ 21,583,541	$ 19,393,395	$ 2,190,146

General Fund (Category)	FY 2028 Baseline Budget	FY 2028 Adopted Budget	Change
Personnel	$ 15,726,063	$ 14,455,533	$ 1,270,530
Personnel – OT & Hourly	$ 711,777	$ 711,777	$ 0
Non-Personnel	$ 21,583,541	$ 19,173,201	$ 2,410,340

FTE Changes (All Funds)

Category	Baseline FTE	Adopted FTE	Change
Total Staffing	240.75	195.75	-45

Health, HSG & Community Svc Financial Summary

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Est. Actual	FY 2027 Adopted	FY 2028 Adopted
EXPENDITURES						
By Type:						
Salaries & Benefits	35,966,749	38,802,265	51,603,734	39,784,920	43,279,113	44,586,337
Services & Materials	37,838,760	42,733,895	43,938,264	38,458,934	44,056,232	38,086,798
Capital Outlay	283,207	-	123,062	63,292	1,967,500	115,500
Internal Services & All Other	34,206,580	15,949,883	24,185,708	39,718,144	77,868,173	71,574,903
Adopted Tier 1 Funding *			776,538		-	-
	108,295,296	**97,486,043**	**120,627,306**	**118,025,290**	**167,171,018**	**154,363,538**
By Division:						
Office of HHCS Director	12,392,606	14,163,782	10,074,147	10,779,966	11,079,137	11,238,080
Environmental Health	1,793,092	2,230,928	2,810,385	2,572,603	2,558,131	2,641,643
Mental Health	17,409,752	19,754,938	26,358,671	20,304,021	22,707,377	21,355,551
Housing & Community Svc	59,347,261	39,126,626	56,738,716	64,279,455	108,345,527	96,375,097
Aging Services	5,604,197	5,886,140	6,810,876	5,578,664	6,184,311	6,290,882
Public Health	8,440,916	9,460,757	13,200,924	8,227,600	9,889,749	10,055,499
Community Funding	3,307,472	6,862,872	3,857,049	6,282,981	6,406,786	6,406,786
Adopted Tier 1 Funding *			776,538		-	-
	108,295,296	**97,486,043**	**120,627,306**	**118,025,290**	**167,171,018**	**154,363,538**
By Fund:						
GF Discretionary	36,867,753	35,398,161	32,957,311	36,177,781	34,054,674	34,340,513
U1 - Housing	12,420,298	4,639,827	9,888,524	3,145,029	7,977,128	3,001,764
Special Tax for Disabled	1,653,260	1,712,079	1,859,288	1,809,541	1,947,905	1,986,639
Workforce Investment Act	14,143	55,737	58,692	58,092	61,379	63,279
SEC 108 HUD Loan Grant Asst	196	-	-	-	-	-
Fund Raising Activities	45,573	24,325	54,789	30,655	258,662	154,534
Domestic Violence Prevention	5,694	12,834	32,490	18,648	31,261	27,542
Affordable Housing Mitigation	11,834,117	2,970,010	1,925,568	3,766,482	25,347,986	24,063,087
Affordable Child Care	14,006	13,274	13,275	13,275	240,982	132,047
Inclusionary Housing Program	253,468	329,776	438,731	473,966	606,924	615,684
Condo Conversion Program	40,783	377,676	534,833	41,528	933,121	934,293
CDBG	4,185,594	2,971,856	2,900,507	2,581,474	3,058,486	3,096,684
Meas B - Paratransit	119	-	17,016	-	-	-
Meas BB - Paratransit	1,072,406	1,180,223	967,484	632,300	943,791	943,791
One Time Funding	-	-	-	75,124	5,114,300	9,300
Meas GG - Fire Preparation Tax	268,066	239,034	309,953	229,501	118,129	119,944
UC Settlement	187,500	312,500	250,000	250,000	1,020,000	-
Vital and Health Statistic	10,158	11,476	30,292	462	23,550	23,550
Health State Aid Realignment	935,020	1,158,799	4,201,496	1,992,147	2,598,642	2,618,918
Tobacco Control	298,685	351,072	382,250	265,951	358,174	356,624
Mental Health State Aid Realig	3,581,852	4,039,970	6,335,939	4,251,505	4,008,124	4,117,302
ALA CT Abandoned Veh Abt Auth	57,446	90,629	101,285	96,430	119,570	119,810
Operating Grants - Federal	22,498	129,518	155,304	110,564	-	-
Operating Grants - State	1,501,034	1,002,757	7,723,545	6,520,196	7,989,032	8,013,853

Health, HSG & Community Svc Financial Summary

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Est. Actual	FY 2027 Adopted	FY 2028 Adopted
HUD	135,146	733,255	2,524,030	724,039	1,595,935	1,599,353
ESGP	485,125	233,789	452,137	433,765	226,367	226,391
Health (General)	2,124,842	2,201,581	2,733,844	2,208,937	2,638,541	2,667,030
Target Case Mgmt/Linkages	798,749	562,785	1,491,747	836,614	932,067	952,718
Alameda County Tay Tip	28,616	-	-	-	-	-
Mental Health Service Act	7,528,520	9,601,482	11,265,992	9,867,460	13,425,795	12,322,719
Health (Short/Doyle)	4,664,635	4,292,633	7,235,144	4,448,778	3,980,850	4,158,708
Epsdt Expansion Proposal	351,353	400,828	669,282	404,876	437,043	458,565
Sr. Nutrition (Title III)	178,710	198,330	262,905	300,676	246,233	276,840
C.F.P. Title X	135,105	76,013	-	156,826	179,713	172,976
Berk Unif Sch Dist Grant	104,661	157,198	216,871	183,365	269,807	272,333
Vector Control	220,057	305,174	485,945	9,230	-	-
Alameda County Grants	582,344	630,231	1,115,785	517,104	621,735	640,800
Sr Supportive Social Serv	136,980	155,183	118,794	152,298	-	-
Family Care Support Prog	106,337	124,135	112,253	146,042	115,112	115,112
Housing Mitigation	183,485	-	1,362,494	136,393	1,345,533	1,345,533
Calhome Program	-	546	221,240	247,463	202,744	203,218
Community Action Program	281,355	327,914	291,358	343,166	329,232	332,006
One-Time Grant:No Cap Exp	3,384,789	4,512,589	687,034	2,161,336	265,601	270,926
Shelter+Care HUD	6,142,130	6,379,829	7,334,881	6,352,385	7,230,907	7,267,171
Shelter+Care County	884,728	803,823	1,041,448	805,714	1,024,051	1,026,986
Bio-Terrorism Grant	355,593	394,832	307,040	264,209	321,938	325,130
ARPA - Local FIscal Recovery	2,261,815	2,808,504	-	-	-	-
Capital Improvements	58,976	90,662	92,343	88,442	63,332	64,994
Meas O - Affordable Housing	1,655,308	5,079,341	8,176,509	24,193,392	34,314,198	34,314,198
Zero Waste	-	-	-	445	-	-
Sanitary Sewer Operation	236,028	393,785	513,120	501,655	592,464	610,673
BHA - Section 8 Voucher	240	68	-	29	-	-
Adopted Tier 1 Funding *			776,538		-	-
	108,295,296	**97,486,043**	**120,627,306**	**118,025,290**	**167,171,018**	**154,363,538**

* Includes approved department requests and Council budget referrals; see FY 2026 Adopted Update Tier 1 Funding Matrix for details.

Performance Measures Summary

The below table summarizes the Health, Housing and Community Service Department's performance measures.

Division	Measure	Description	Target	Actual	Tracking
Aging Services	Meals Provided by Aging Services	Count of meals, combining congregate and Meals on Wheels	n/a [1]	• 108,464 meals: o 22,748 congregate meals o 85,716 Meals on Wheels	n/a
Aging Services	Meal Participants Supported to Age in Place	Number and percentage of Meals on Wheels and senior center lunch participants who report that meal services help them continue living at home	**New Measure**	• Data pending	n/a
Mental Health	Behavioral Health Clients Connected to Primary Care	Percentage of behavioral health clients who had at least one primary care visit during the year, indicating connection to routine health care	75% or greater [2]	• 85% reduction	●
Mental Health	Reduced Psychiatric Crisis Days	Percentage of behavioral health clients with fewer psychiatric crisis days compared to the prior year, indicating reduced crisis utilization and improved stability	▲	• 70%	●
Environmental Health	Timely Foodborne Illness Response	Percentage of foodborne illness complaints investigated within 24 hours of receipt	**New Measure**	• Data pending	n/a
Environmental Health	Restaurant Inspections	Percentage of food facilities up to date on inspections based on risk classification	**New Measure**	• Data pending	n/a
Housing & Community Services	Affordable Housing Units Completed	Number of Housing Trust Fund-supported affordable housing units constructed or rehabilitated and completed during the fiscal year	▲	• 350 units	●
Public Health	Timely Communicable Disease Reporting	Percentage of communicable disease threats identified and reported to the Public Health Officer within legally mandated timeframes	**New Measure**	• Data pending	n/a

Division	Measure	Description	Target	Actual	Tracking
Public Health	Timely Contact for High-Risk Disease Cases	Percentage of high-risk communicable disease cases where the patient was contacted within required public health timeframes	**New Measure**	• Data pending	n/a
Public Health	Public Health Clients Connected to Services	Percentage of public health clients successfully connected to appropriate medical, behavioral health, or social services	**New Measure**	• Data pending	n/a
Public Health	Timely Public Health Referral Contact	Percentage of public health service referrals where the client was contacted within three business days of referral receipt	**New Measure**	• Data pending	n/a

● Meeting/exceeding target
● Near target
● Not meeting target

▲ Target is to increase numbers/percentages
▼ Target is to decrease numbers/percentages

(1) All performance measures in this table capture the level of activity and effort in their respective areas. For a few, the direction of a trend (e.g., upward or downward) can be in response to both positive and negative influences, making it difficult to establish a desired target.

(2) Initially, staff identified increasing the percentage year over year as a fitting target, similar to targets explored by colleagues in other divisions. After more consideration, staff identified meeting a floor of 75 percent.

(3) STAIR (stability, navigation, and respite) is Berkeley's housing navigation center.

Health, HSG & Community Svc Financial Summary

All Funding Sources

Division: Office of HHCS Director

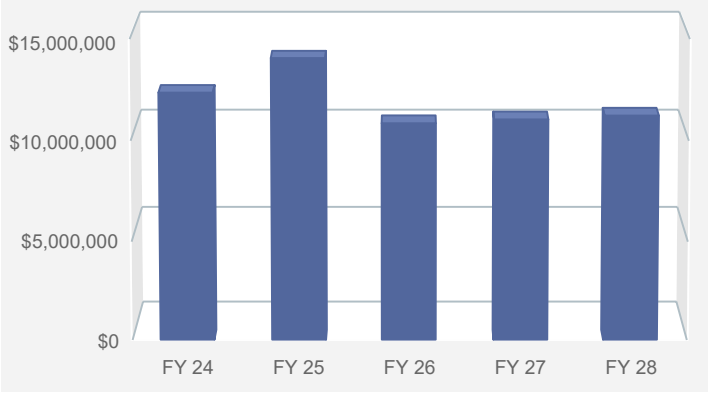
Mission Statement

The mission of the Health, HSG & Community Svc is to enhance community life and support housing, health, and wellness for all.

Selected Service Objectives

- Provides overall leadership, strategic direction, policy development, management, and fiscal oversight that includes budgeting, accounting, payroll, purchasing, and billing external funding agencies
- Work closely with HHCS divisions, community stakeholders, the seven commissions staffed by HHCS as well as the other commissions to prioritize projects that most directly impact the health and wellbeing of the Berkeley community.

Five-Year Expenditures



Five Year History

	Audited Actual			Budget				
	FY 24	FY 25	Est. Actual FY 26	Adopted FY 26	Adopted FY 27	% Change From PY	Adopted FY 28	% Change From PY
Expenditure Category								
Salaries & Benefits**	$ 5,703,027	$ 5,739,398	$ 6,205,358	$ 5,852,858	$ 6,836,467	16.81%	$ 7,045,410	3.06%
Services & Materials	3,089,747	4,682,426	815,094	463,538	567,700	22.47%	517,700	(8.81%)
Capital Outlay	283,207	-	62,794	4,236	-	(100.00%)	-	0.00%
Internal Services & All Other	3,316,625	3,741,958	3,696,720	3,753,515	3,674,970	(2.09%)	3,674,970	0.00%
Adopted Tier 1 Funding *				776,538	-		-	
Total Expenditures	**$ 12,392,606**	**$ 14,163,782**	**$10,779,966**	**$10,850,685**	**$ 11,079,137**	**2.11%**	**$ 11,238,080**	**1.43%**
Annual Percentage Change		14.29%	(23.89%)	(23.39%)	2.11%		1.43%	

* Includes approved department requests and Council budget referrals; see FY 2025-2026 Adopted Tier 1 Funding Matrix for details.

Health, HSG & Community Svc Financial Summary

All Funding Sources **Division: Environmental Health**

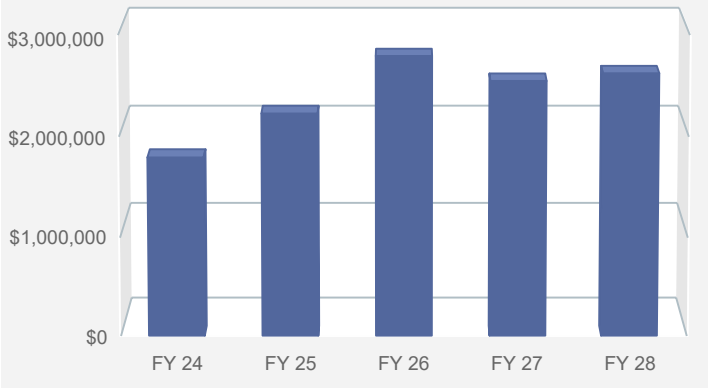
Mission Statement

The mission of the Health, HSG & Community Svc is to enhance community life and support housing, health, and wellness for all.

Selected Service Objectives

- Protects public health and prevents disease by providing education and enforcing state and local health laws at more than 1,200 businesses and facilities across the city.
- Investigates complaints of unhealthy conditions in buildings and neighborhood environments and eliminates nuisance conditions to prevent the spread of disease in the community.

Five-Year Expenditures



Five Year History

	Audited Actual		Est. Actual	Budget				
	FY 24	FY 25	FY 26	Adopted FY 26	Adopted FY 27	% Change From PY	Adopted FY 28	% Change From PY
Expenditure Category								
Salaries & Benefits**	$ 1,612,447	$ 1,960,604	$ 2,213,335	$ 2,561,936	$2,174,737	(15.11%)	$ 2,258,287	3.84%
Services & Materials	92,507	176,513	282,249	148,816	282,676	89.95%	280,227	(0.87%)
Internal Services & All Other	88,138	93,811	77,019	99,633	100,718	1.09%	103,129	2.39%
Total Expenditures	**$ 1,793,092**	**$ 2,230,928**	**$ 2,572,603**	**$ 2,810,385**	**$2,558,131**	**(8.98%)**	**$ 2,641,643**	**3.26%**
Annual Percentage Change		24.42%	15.32%	25.97%	(8.98%)		3.26%	

** FY 2027 and FY 2028 Salaries and Benefits, the amounts include General Fund salary savings target.

Health, HSG & Community Svc Financial Summary

All Funding Sources **Division: Mental Health**

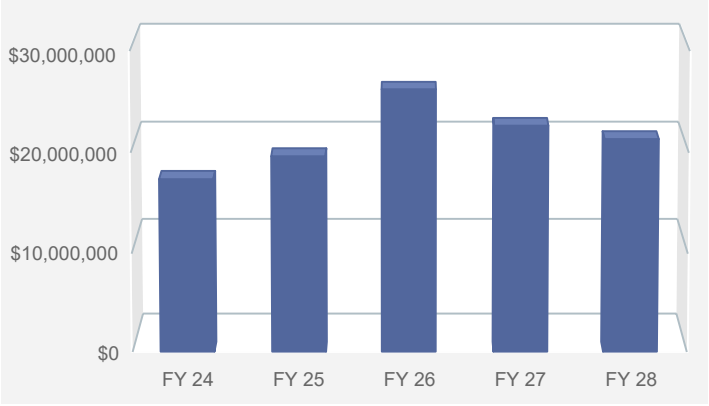
Mission Statement

The mission of the Health, HSG & Community Svc is to enhance community life and support housing, health, and wellness for all.

Selected Service Objectives

- Provides intensive services to adults, youth, and children who have high level mental health needs and are eligible for Medi-Cal.
- The "front door" to the public mental health system, providing on-demand assessment and linkage to care and comprehensive treatment for low-income adults, children, and families with major mental health concerns.
- Mobile Crisis Team and Crisis Phone Lines respond to mental health emergencies and crisis situations.

Five-Year Expenditures



Five Year History

	Audited Actual			Budget				
	FY 24	FY 25	Est. Actual FY 26	Adopted FY 26	Adopted FY 27	% Change From PY	Adopted FY 28	% Change From PY
Expenditure Category								
Salaries & Benefits**	$ 12,864,530	$ 13,257,474	$ 13,583,685	$ 20,824,277	$ 14,203,104	(31.80%)	$14,701,278	3.51%
Services & Materials	4,206,045	6,199,524	6,412,216	5,246,935	6,369,314	21.39%	6,369,314	0.00%
Capital Outlay	-	-	-	115,000	1,962,500	1606.52%	112,500	(94.27%)
Internal Services & All Other	339,177	297,940	308,120	172,459	172,459	0.00%	172,459	0.00%
Total Expenditures	**$ 17,409,752**	**$ 19,754,938**	**$ 20,304,021**	**$ 26,358,671**	**$ 22,707,377**	**(13.85%)**	**$21,355,551**	**(5.95%)**
Annual Percentage Change		13.47%	2.78%	33.43%	(13.85%)		(5.95%)	

** FY 2027 and FY 2028 Salaries and Benefits, the amounts include General Fund salary savings target.

Health, HSG & Community Svc Financial Summary

All Funding Sources **Division: Housing & Community Svc**

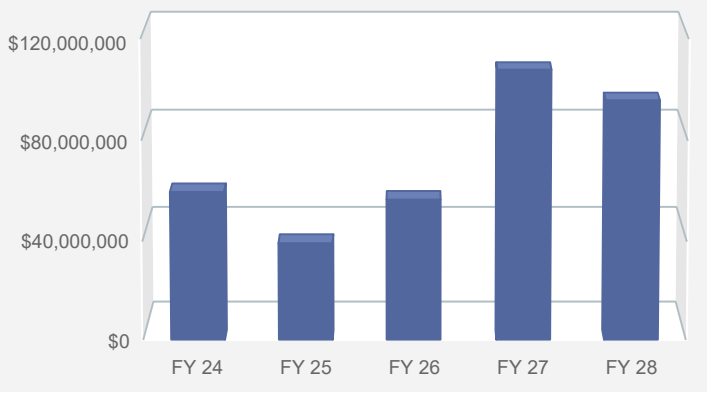
Mission Statement

The mission of the Health, HSG & Community Svc is to enhance community life and support housing, health, and wellness for all.

Selected Service Objectives

- Produces, preserves, and supports affordable housing by working with community partners to help meet the housing needs of Berkeley residents who are low-income, homeless, seniors, disabled, or have special needs.
- Provides funding and collaborates with community-based organizations to serve chronically unhoused people by providing shelter, coordinated entry to permanent housing, food, hygiene services, and other basic needs support.
- Coordinates the City's community agency funding process and administers Berkeley's Shelter + Care program.

Five-Year Expenditures



Five Year History

	Audited Actual			Budget				
	FY 24	FY 25	Est. Actual FY 26	Adopted FY 26	Adopted FY 27	% Change From PY	Adopted FY 28	% Change From PY
Expenditure Category								
Salaries & Benefits**	$ 5,343,481	$ 6,569,848	$ 6,691,413	$ 8,296,926	$ 7,565,895	(8.81%)	$ 7,795,243	3.03%
Services & Materials	23,969,066	21,137,833	22,330,356	28,655,962	27,202,823	(5.07%)	21,300,726	(21.70%)
Capital Outlay	-	-	498	1,000	3,000	200.00%	1,000	(66.67%)
Internal Services & All Other	30,034,714	11,418,945	35,257,188	19,784,828	73,573,809	271.87%	67,278,128	(8.56%)
Total Expenditures	**$ 59,347,261**	**$ 39,126,626**	**$64,279,455**	**$ 56,738,716**	**$ 108,345,527**	**90.96%**	**$ 96,375,097**	**(11.05%)**
Annual Percentage Change		(34.07%)	64.29%	45.01%	90.96%		(11.05%)	

** FY 2027 and FY 2028 Salaries and Benefits, the amounts include General Fund salary savings target.

Health, HSG & Community Svc Financial Summary

All Funding Sources

Division: Aging Services

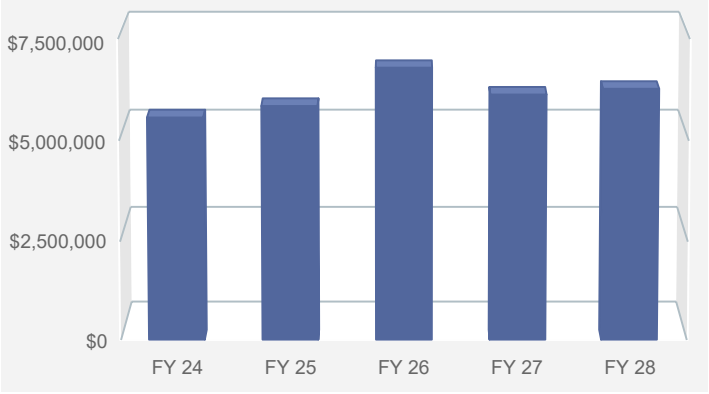
Mission Statement

The mission of the Health, HSG & Community Svc is to enhance community life and support housing, health, and wellness for all.

Selected Service Objectives

- Enhances the well-being and independence of older adults by offering social connections, activities, and lifelong learning.
- Division operates two vibrant senior centers that offer thousands of classes, events, workshops and day trips as well as a nutritious weekday lunch for older community members
- Meals on Wheels program provides nutritious meals to home-bound seniors.
- Case managers provide consultation, referral and linkage to community resources.

Five-Year Expenditures



Five Year History

	Audited Actual			Budget				
	FY 24	FY 25	Est. Actual FY 26	Adopted FY 26	Adopted FY 27	% Change From PY	Adopted FY 28	% Change From PY
Expenditure Category								
Salaries & Benefits**	$ 3,890,142	$ 4,170,821	$4,351,678	$ 5,357,441	$4,871,185	(9.08%)	$ 4,961,668	1.86%
Services & Materials	1,577,243	1,602,381	1,120,973	1,361,569	1,223,886	(10.11%)	1,239,974	1.31%
Capital Outlay	-	-	-	2,626	-	(100.00%)	-	0.00%
Internal Services & All Other	136,812	112,938	106,013	89,240	89,240	0.00%	89,240	0.00%
Adopted Tier 1 Funding *								
Total Expenditures	**$ 5,604,197**	**$ 5,886,140**	**$5,578,664**	**$ 6,810,876**	**$6,184,311**	**(9.20%)**	**$ 6,290,882**	**1.72%**
Annual Percentage Change		5.03%	(5.22%)	15.71%	(9.20%)		1.72%	

** FY 2027 and FY 2028 Salaries and Benefits, the amounts include General Fund salary savings target.

Health, HSG & Community Svc Financial Summary

All Funding Sources **Division: Public Health**

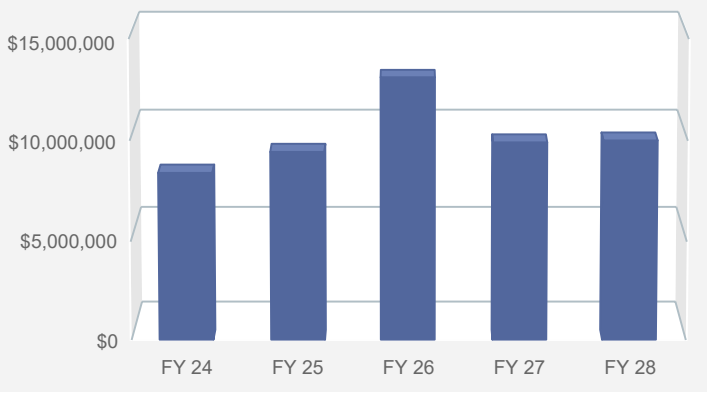
Mission Statement

The mission of the Health, HSG & Community Svc is to enhance community life and support housing, health, and wellness for all.

Selected Service Objectives

- Strives to achieve health equity in Berkeley by creating environments that optimize health and well-being for all, and through community-based partnerships.
- Provides health education and promotion for tobacco cessation, cardiovascular/heart health, childhood health and nutrition, oral health, and adolescent health.
- Oversees and provides adolescent health services at the Berkeley High School and Berkeley Technology Academy Health Centers, and also provides maternal and child health services including prevention programs and targeted case management.

Five-Year Expenditures



Five Year History

	Audited Actual		Est. Actual	Budget				
	FY 24	FY 25	FY 26	Adopted FY 26	Adopted FY 27	% Change From PY	Adopted FY 28	% Change From PY
Expenditure Category								
Salaries & Benefits**	$ 6,553,122	$ 7,104,120	$ 6,739,451	$ 8,710,296	$ 7,627,725	(12.43%)	$ 7,824,451	2.58%
Services & Materials	1,596,680	2,072,346	1,215,065	4,204,395	2,003,047	(52.36%)	1,972,071	(1.55%)
Capital Outlay	-	-	-	200	2,000	900.00%	2,000	0.00%
Internal Services & All Other	291,114	284,291	273,084	286,033	256,977	(10.16%)	256,977	0.00%
Adopted Tier 1 Funding *								
Total Expenditures	**$ 8,440,916**	**$ 9,460,757**	**$ 8,227,600**	**$ 13,200,924**	**$ 9,889,749**	**(25.08%)**	**$ 10,055,499**	**1.68%**
Annual Percentage Change		12.08%	(13.03%)	39.53%	(25.08%)		1.68%	

** FY 2027 and FY 2028 Salaries and Benefits, the amounts include General Fund salary savings target.

Health, HSG & Community Svc Financial Summary

All Funding Sources **Division: Community Funding**

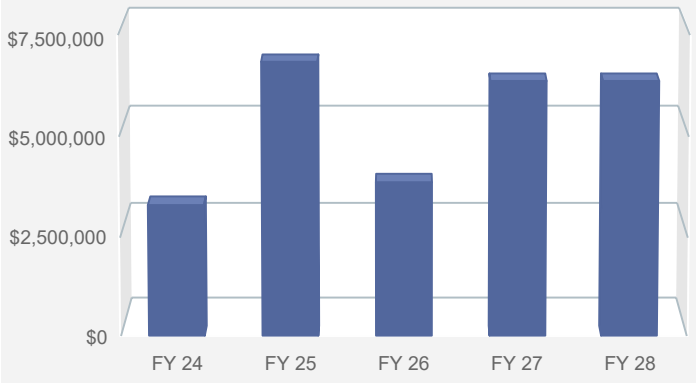
Mission Statement

The mission of the Health, HSG & Community Svc is to enhance community life and support housing, health, and wellness for all.

Selected Service Objectives

- Administer and process Community Agency contracts for the City and multiple non-profit and community organizations providing a wide array of services to the citizens of Berkeley.

Five-Year Expenditures



Five Year History

	Audited Actual			Budget				
	FY 24	FY 25	Est. Actual FY 26	Adopted FY 26	Adopted FY 27	% Change From PY	Adopted FY 28	% Change From PY
Expenditure Category								
Services & Materials**	$ 3,307,472	$ 6,862,872	$6,282,981	$3,857,049	$ 6,406,786	66.11%	$ 6,406,786	0.00%
Adopted Tier 1 Funding *								
Total Expenditures	**$ 3,307,472**	**$ 6,862,872**	**$6,282,981**	**$3,857,049**	**$ 6,406,786**	**66.11%**	**$ 6,406,786**	**0.00%**
Annual Percentage Change		107.50%	(8.45%)	(43.80%)	66.11%		0.00%	

** FY 2027 and FY 2028 Salaries and Benefits, the amounts include General Fund salary savings target.

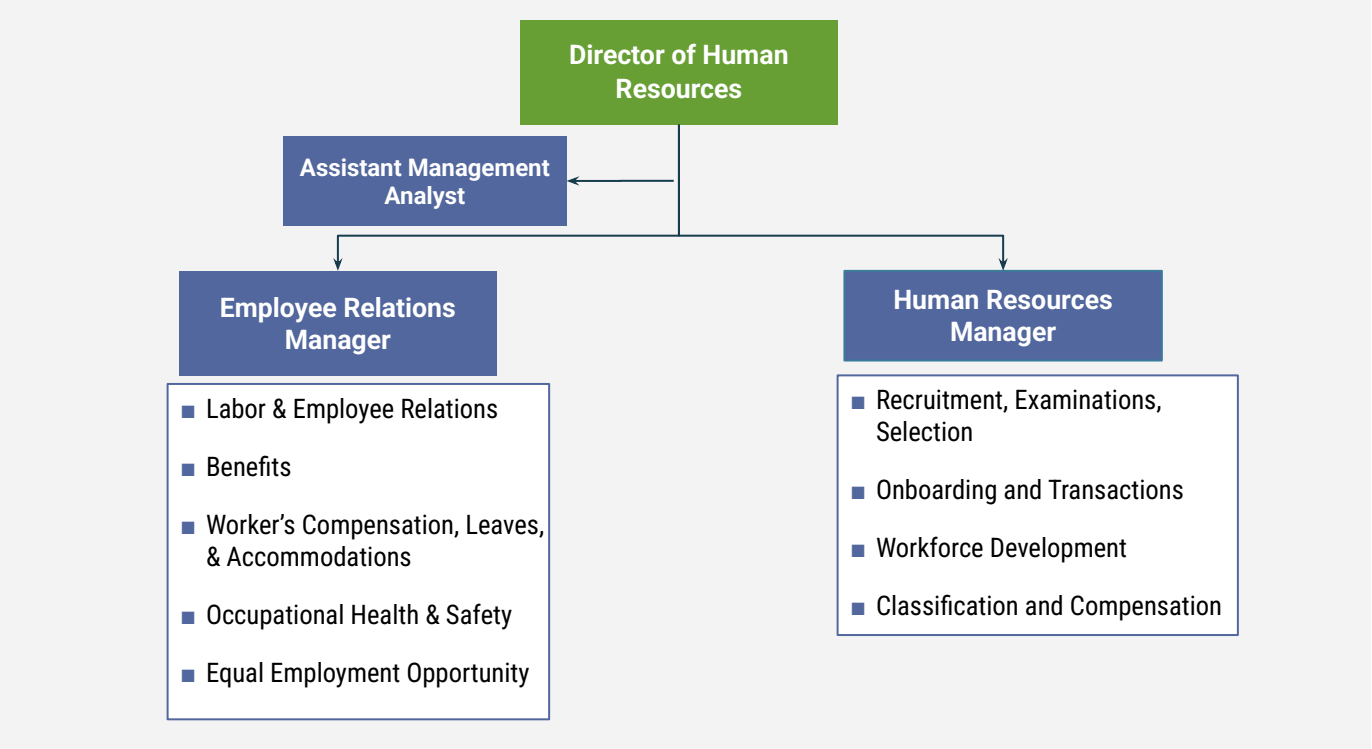
Human Resources

Mission Statement

The Human Resources Department partners with City departments to attract, retain, and support a diverse and highly qualified workforce in service of the City of Berkeley's mission. We are committed to providing responsive, high-quality internal customer service and ensuring access to the tools, resources, and guidance departments need to operate effectively.

Through a strong focus on compliance, consistency, and continuous improvement, we help the organization maintain policy and contractual obligations while fostering a professional, safe, and productive work environment and workforce that reflects the community we serve.

Organizational Chart



Human Resources Overview

As a strategic partner to City leadership and departments, the Human Resources Department delivers integrated services across 12 core functional areas that support the full employee lifecycle and ensure organizational effectiveness and compliance. These functions include:

(1) Classification and Compensation;

(2) Recruitment;

(3) Selection and Examinations;

(4) Onboarding and Transactions;

(5) Workforce Development;

(6) Labor Relations;

(7) Employee Relations;

(8) Benefits;

(9) Workers' Compensation;

(10) Leaves and Accommodations;

(11) Occupational Health and Safety; and

(12) Equal Employment Opportunity.

Through these functions, Human Resources supports departments in navigating complex personnel matters, maintaining compliance with contractual requirements, and building a skilled and supported workforce aligned with the City's mission.

Challenges

The Human Resources Department has reduced its staffing by 2.0 FTE positions this budget cycle, resulting in the reassignment of workers' compensation and safety-related responsibilities to existing staff. While these functions will continue to be performed, this shift requires staff to absorb additional workload, which will reduce capacity to support other HR services and initiatives. In response, the Department is prepared to prioritize a compliance-based service model to ensure the City continues to meet its legal, contractual, and regulatory obligations, while maintaining core support for departments to the extent feasible.

In addition, anticipated workforce reductions across the City will require a heightened focus on hiring controls and adherence to contractual and regulatory requirements. This includes managing hiring freezes in impacted classifications, maintaining and administering reinstatement lists, and ensuring compliance with layoff provisions in labor agreements and personnel rules. These responsibilities are administratively intensive and will require a reallocation of staff time and resources across the Department. As a result, HR's work will shift toward ensuring process integrity, compliance, and risk mitigation during a period of organizational transition.

Accomplishments

Over the past year, the Human Resources Department has strengthened its role as a strategic partner to the organization by advancing key initiatives that improve service delivery, ensure compliance, and support a more effective and resilient workforce.

- **Led Citywide Workforce Stabilization Efforts:** Partnered with executive leadership to develop and implement a comprehensive approach to addressing the City's structural budget deficit, including workforce reduction planning, layoff process design, and labor engagement. Ensured compliance with Personnel Rules and labor agreements while prioritizing transparency and support for impacted employees.

- **Enhanced Data-Driven Decision Making:** Developed and deployed workforce and labor analysis tools, including dashboards and costing mechanisms, to support contract negotiations and leadership in evaluating fiscal scenarios, workforce impacts, and labor negotiation strategies.
- **Improved Recruitment and Hiring Processes:** Continued to streamline hiring practices and reduce time-to-fill through process improvements and coordination across departments, while maintaining compliance with Personnel Rules and equitable hiring practices.
- **Expanded Employee Development and Organizational Support:** Advanced workforce development efforts, including supervisory training and employee learning opportunities, to better equip managers and employees with the tools needed for success.
- **Hiring Over Attrition Strategy:** To reduce vacancy rates, prioritizing high-impact classifications and improving overall workforce continuity.

Calendar year 2025:

- Hiring over attrition
  - Career: 146 hires and 134 separations
  - All: 488 hires and 392 separations
- Average time to hire
  - All: 145 days
  - Police Officer/Police Officer Recruit: 101 days

- **Launched Employee Access:** Introduced the Employee Access module in ERMA to improve how staff access personnel and pay information, providing better access to information, faster processing of changes, and more consistent support to employees.
- **Streamlined Seasonal Hiring:** Redesigned the seasonal hiring process through centralized hiring workshops that combined exams, interviews, job offers, medical clearances, and onboarding into a single streamlined experience, significantly reducing time-to-hire and improving candidate conversion.
- **Implemented CritiCall Testing Platform:** Implemented the CritiCall testing software for dispatcher recruitment, modernizing the assessment process, improving candidate evaluation, and aligning hiring practices with industry standards for public safety communications roles.

Significant Changes from Prior Year's Budget

The Human Resources Department budget has been reduced by approximately **12%** in response to the City's budget deficit. Reductions include the elimination of certain software subscriptions, such as the HR Acuity platform and GovInvest labor costing and pension modules, as well as a general reduction in the use of external consultants.

In addition, the Human Resources Analyst position supporting Workers' Compensation will be eliminated, with responsibilities absorbed by other staff members. The Occupational Health

and Safety Specialist position will also be eliminated, with responsibilities shifting to the Safety Officer.

These changes allow for a rebalancing of staffing costs into the Workers' Compensation Fund, reducing General Fund expenditures and having no additional cost impact to the Workers' Compensation Fund.

Human Resources Financial Summary

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Est. Actual	FY 2027 Adopted	FY 2028 Adopted
EXPENDITURES						
By Type:						
Salaries & Benefits	4,061,415	4,968,488	5,712,845	5,001,603	5,521,306	5,802,974
Services & Materials	1,063,117	1,129,680	598,260	770,307	677,900	703,380
Internal Services & All Other	426,806	502,387	493,458	504,417	501,124	502,274
Adopted Tier 1 Funding *			250,000		-	-
	5,551,338	**6,600,555**	**7,054,563**	**6,276,327**	**6,700,330**	**7,008,628**
By Division:						
Office of HR Director	989,615	1,100,856	893,410	999,224	866,851	895,201
Personnel and Admin Svcs	2,015,724	2,319,105	2,589,505	2,643,179	2,698,549	2,778,225
Employee Relations	1,638,960	2,411,752	2,404,219	1,820,095	2,225,924	2,403,608
Eeo & Diversity	277,463	312,342	290,339	305,862	281,358	289,196
Training & Development	628,628	456,500	627,090	507,882	627,648	642,398
Safety	948	-	-	85	-	-
	5,551,338	**6,600,555**	**6,804,563**	**6,276,327**	**6,700,330**	**7,008,628**
By Fund:						
GF Discretionary	3,819,102	4,624,134	4,696,613	4,434,574	4,661,434	4,858,855
Employee Training	634,521	489,077	633,803	538,218	643,865	661,392
Permit Service Center	173,158	315,121	248,733	324,408	267,489	280,471
Worker's Compensation	924,557	1,172,223	1,225,414	979,127	1,127,542	1,207,910
	-	-	250,000	-	-	-
	5,551,338	**6,600,555**	**7,054,563**	**6,276,327**	**6,700,330**	**7,008,628**

*Includes approved department requests and Council budget referrals; see FY 2026 Adopted Update Tier 1 Funding Matrix for details.

Performance Measures Summary

The below table summarizes the Human Resources Department's performance measures.

Division	Measure	Description	Target	Actual	Tracking
Training	Mandatory Trainings	Attain minimum compliance rate of 95% across all City departments	95%	• Every department exceeded 95% with 9 departments attaining 100%	●
Training	Training Plans	Engage at least 50% of workforce with voluntary training plans designed to fit career paths on NEOGOV's LEARN module	▲	• Data pending	●
Equal Employment Opportunity (EEO)	Performance Management and EEO Investigations	Provide guidance to departments regarding performance evaluations, counseling and disciplinary matters; reduce time of investigations of EEO complaints; target is 4 months or less	▲	• Data pending	●
Benefits	Participation in Deferred Compensation Plans	Increase number of participants/ contribution rates by 10%	▲	• Data pending	●
Benefits	Employee Benefits Literacy Campaign	Increase employee awareness and understanding of available City benefits by delivery of benefits information through Berkeley Matters a minimum of 1x monthly	**New Measure**	• Data pending	n/a

Division	Measure	Description	Target	Actual	Tracking
Training	Citywide Training Program	Establish a structured and sustainable Citywide training framework measured by percentage of departments with completed training needs assessments and documented training priorities; target of 100% by end of caledar year 2026. Increase the year over year employee participation by number or percentage of employees participating in citywide training	**New Measure**	• Data pending	n/a
Classification and Compensation	Classification System Development	Strengthen career pathways and succession planning through improved classification structure with the goal of completing a 10 priority classifications for review and update in FY 27	**New Measure**	• Data pending	n/a
All Divisions	HR Guide Development	Develop a centralized, accessible HR Guide that provides employees and supervisors with clear guidance on key HR processes and policies measured by the number of core HR process areas with published guidance. Target: Draft guidance for at least 8 core HR topics (2) by June 30, 2027	**New Measure**	• Data pending	n/a

Division	Measure	Description	Target	Actual	Tracking
Workers' Compensation	Workers' Compensation Program Assessment & Stabilization	Strengthen oversight and financial sustainability of the City's Workers' Compensation program through data-driven assessment and program improvements by completing review of 100% of open claims by June 30, 2027, and establish baseline metrics for claim cost, claim duration, lost time, modified duty, and claim closure rate	**New Measure**	• Data pending	n/a

● Meeting/exceeding target
● Near target
● Not meeting target

▲ Target is to increase numbers/percentages
▼ Target is to decrease numbers/percentages

(1) The reasons supervisors/managers choose to schedule one, several, or no appointments are outside the control of Employee Relations.

(2) Examples of core topics could include recruitment, onboarding, leaves, accommodations, discipline, performance management, classification, compensation, workers' compensation, labor relations, and EEO.

Human Resources Financial Summary

All Funding Sources **Division: Office of HR Director**

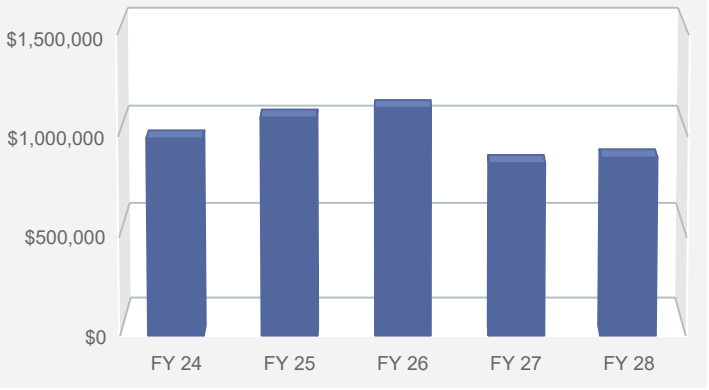
Mission Statement

The mission of the Human Resources is to partner with all City departments to hire and retain a diverse and highly qualified workforce. The Human Resources Department is committed to delivering excellent customer service, responding to and facilitating staff access to needed resources and tools. Working together in a spirit of continuous improvement and collaboration, the Human Resources team contributes to a progressive, productive, and safe work environment that meets the needs of our diverse community.

Selected Service Objectives

- Provides overall leadership and administrative direction for all Human Resources Department activities.

Five-Year Expenditures



Five Year History

	FY 24	FY 25		Adopted FY 26	Adopted FY 27	% Change From PY	Adopted FY 28	% Change From PY
Expenditure Category								
Salaries & Benefits**	$ 475,795	$ 511,926	$ 545,423	$ 454,470	$ 433,663	(4.58%)	$ 461,533	6.43%
Services & Materials	241,382	255,034	119,405	104,544	99,292	(5.02%)	99,772	0.48%
Internal Services & All Other	272,438	333,896	334,396	334,396	333,896	(0.15%)	333,896	0.00%
Adopted Tier 1 Funding *				250,000	-			
Total Expenditures	**$ 989,615**	**$ 1,100,856**	**$ 999,224**	**$ 1,143,410**	**$ 866,851**	**(24.19%)**	**$ 895,201**	**3.27%**
Annual Percentage Change		11.24%	(9.23%)	3.87%	(24.19%)		3.27%	

* Includes approved department requests and Council budget referrals; see FY 2026 Adopted Update Tier 1 Funding Matrix for details.

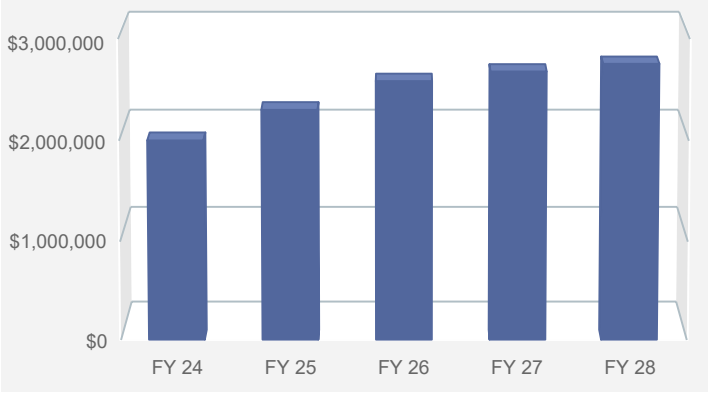
Human Resources Financial Summary

All Funding Sources **Division: Personnel and Admin Svcs**

Mission Statement

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Five-Year Expenditures



Selected Service Objectives

- Conducts all merit-based recruitment and examination activities in accordance with the City's Personnel Rules and Regulations, federal and state laws, and other Ordinances and Resolutions adopted by City Council.
- Classification and Compensation
- Recruitment and Selections (Exams)

Five Year History

	Audited Actual			Budget				
	FY 24	FY 25	Est. Actual FY 26	Adopted FY 26	Adopted FY 27	% Change From PY	Adopted FY 28	% Change From PY
Expenditure Category								
Salaries & Benefits**	$ 1,681,621	$ 2,132,640	$ 2,357,649	$ 2,464,566	$ 2,471,243	0.27%	$ 2,549,769	3.18%
Services & Materials	313,138	151,377	248,912	99,780	193,981	94.41%	193,981	0.00%
Internal Services & All Other	20,965	35,088	36,618	25,159	33,325	32.46%	34,475	3.45%
Adopted Tier 1 Funding *								
Total Expenditures	**$ 2,015,724**	**$ 2,319,105**	**$ 2,643,179**	**$ 2,589,505**	**$ 2,698,549**	**4.21%**	**$ 2,778,225**	**2.95%**
Annual Percentage Change		15.05%	13.97%	11.66%	4.21%		2.95%	

Human Resources Financial Summary

All Funding Sources **Division: Employee Relations**

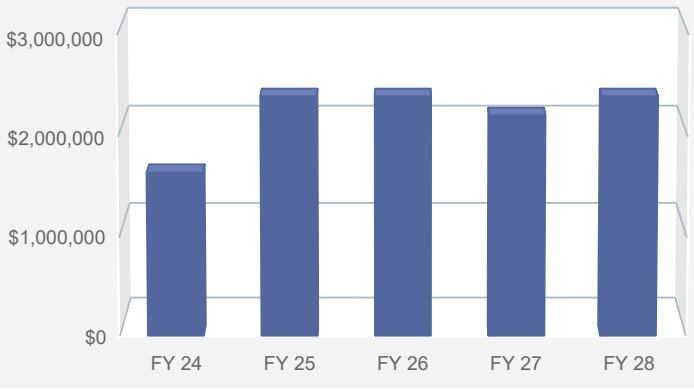
Mission Statement

The mission of the Human Resources is to partner with all City departments to hire and retain a diverse and highly qualified workforce. The Human Resources Department is committed to delivering excellent customer service, responding to and facilitating staff access to needed resources and tools. Working together in a spirit of continuous improvement and collaboration, the Human Resources team contributes to a progressive, productive, and safe work environment that meets the needs of our diverse community.

Selected Service Objectives

- Conducts all labor relations activities with the City's seven labor organizations and represents the City Manager on employee relations matters;
- Administers and assists departments with the City's benefits, Workers' Compensation, and Occupational Health and Safety programs.

Five-Year Expenditures



Five Year History

	Audited Actual		Est. Actual	Budget				
	FY 24	FY 25	FY 26	Adopted FY 26	Adopted FY 27	% Change From PY	Adopted FY 28	% Change From PY
Expenditure Category								
Salaries & Benefits**	$ 1,348,641	$ 1,855,573	$1,583,419	$2,185,127	$1,977,734	(9.49%)	$ 2,130,418	7.72%
Services & Materials	290,319	556,179	236,676	218,592	247,690	13.31%	272,690	10.09%
Internal Services & All Other Adopted Tier 1 Funding *	-	-	-	500	500	0.00%	500	0.00%
Total Expenditures	**$ 1,638,960**	**$ 2,411,752**	**$1,820,095**	**$2,404,219**	**$2,225,924**	**(7.42%)**	**$ 2,403,608**	**7.98%**
Annual Percentage Change		47.15%	(24.53%)	(0.31%)	(7.42%)		7.98%	

Human Resources Financial Summary

All Funding Sources **Division: Eeo & Diversity**

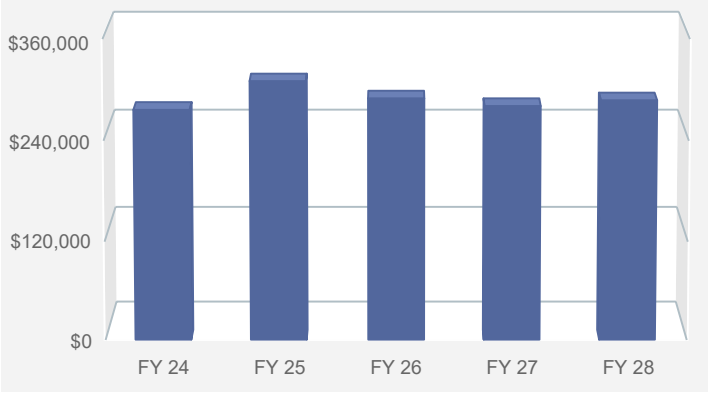
Mission Statement

The mission of the Human Resources is to partner with all City departments to hire and retain a diverse and highly qualified workforce. The Human Resources Department is committed to delivering excellent customer service, responding to and facilitating staff access to needed resources and tools. Working together in a spirit of continuous improvement and collaboration, the Human Resources team contributes to a progressive, productive, and safe work environment that meets the needs of our diverse community.

Selected Service Objectives

- Enforces diversity efforts pertaining to recruitment and retention; administers the City's Harassment Prevention Policy and discrimination complaint process
- Conducts internal investigations of complaints filed,and assesses reasonable accommodation requests in compliance with the provisions of the Americans with Disabilities Act (ADA) and the CA Fair Employment and Housing Act (FEHA)

Five-Year Expenditures



Five Year History

	Audited Actual		Est. Actual	Budget				
	FY 24	FY 25	FY 26	Adopted FY 26	Adopted FY 27	% Change From PY	Adopted FY 28	% Change From PY
Expenditure Category								
Salaries & Benefits**	$ 207,963	$ 233,397	$ 261,467	$ 257,332	$ 275,758	7.16%	$ 283,596	2.84%
Services & Materials	69,500	78,945	44,395	33,007	5,600	(83.03%)	5,600	0.00%
Adopted Tier 1 Funding *								
Total Expenditures	**$ 277,463**	**$ 312,342**	**$ 305,862**	**$ 290,339**	**$ 281,358**	**(3.09%)**	**$ 289,196**	**2.79%**
Annual Percentage Change		12.57%	(2.07%)	(7.04%)	(3.09%)		2.79%	

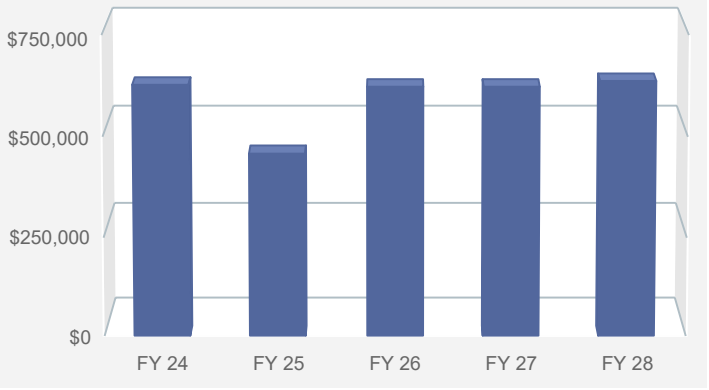
Human Resources Financial Summary

All Funding Sources **Division: Training & Development**

Mission Statement

The mission of the Human Resources is to partner with all City departments to hire and retain a diverse and highly qualified workforce. The Human Resources Department is committed to delivering excellent customer service, responding to and facilitating staff access to needed resources and tools. Working together in a spirit of continuous improvement and collaboration, the Human Resources team contributes to a progressive, productive, and safe work environment that meets the needs of our diverse community.

Five-Year Expenditures



Selected Service Objectives

- Administers and oversees the Citywide Training Program, which is designed to provide ongoing training and development to employees in skills that are fundamental to successfully achieving the City's mission.
- Oversees the Leadership Development, Management Skills, and Tuition Reimbursement programs, and provides organizational development services.

Five Year History

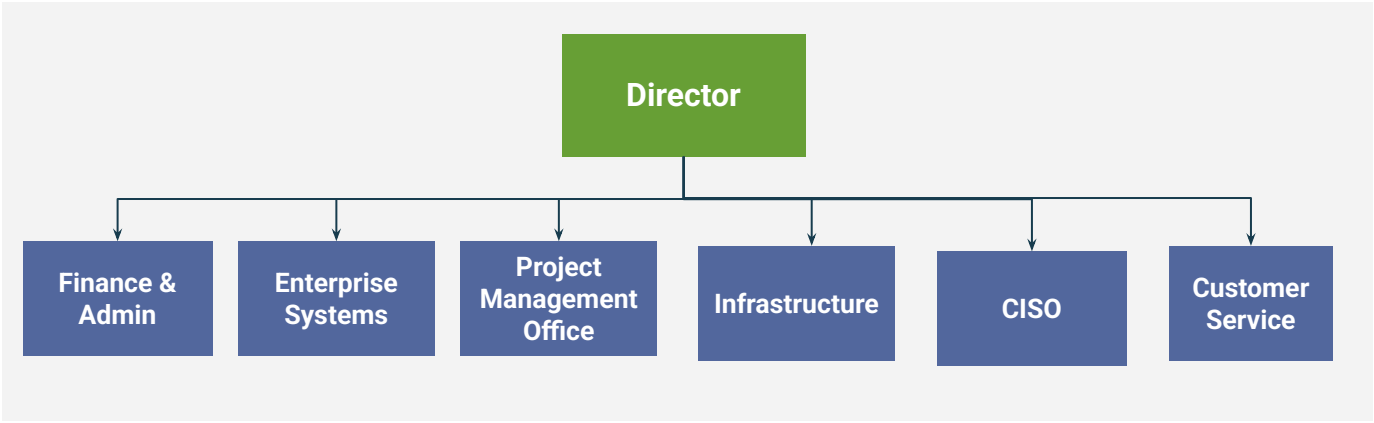
	Audited Actual			Budget				
	FY 24	FY 25	Est. Actual FY 26	Adopted FY 26	Adopted FY 27	% Change From PY	Adopted FY 28	% Change From PY
Expenditure Category								
Salaries & Benefits**	$ 347,395	$ 234,952	$ 253,645	$ 351,350	$ 362,908	3.29%	$ 377,658	4.06%
Services & Materials	147,830	88,145	120,834	142,337	131,337	(7.73%)	131,337	0.00%
Internal Services & All Other	133,403	133,403	133,403	133,403	133,403	0.00%	133,403	0.00%
Adopted Tier 1 Funding *								
Total Expenditures	**$ 628,628**	**$ 456,500**	**$ 507,882**	**$ 627,090**	**$ 627,648**	**0.09%**	**$ 642,398**	**2.35%**
Annual Percentage Change		(27.38%)	11.26%	37.37%	0.09%		2.35%	

Information Technology

Mission Statement

The City of Berkeley's Information Technology Department mission is to provide sustainable, agile and secure technology solutions, acting as a trusted partner in driving digital transformation to enhance services for community members, businesses and City staff. By leveraging our six operational divisions, the department focuses on deploying robust infrastructure while fostering innovation, fiscal resilience and equitable digital access.

Organizational Chart



Information Technology Overview

The Department of Information Technology (IT) provides the strategic framework and innovative technological solutions that power City operations. By facilitating the effective delivery of municipal services and connecting the Berkeley community, IT serves as the digital backbone of the City through the following six operational divisions:

- **Customer Service Division:** This division serves as the City's primary engagement hub, bridging the gap between technology and the people it serves through two specialized sub-divisions:
  - **IT Customer Service:** The centralized engine for internal technical support, serving as the first point of contact for all City staff and administration through a comprehensive phone, self-service and walk-in service model. This team ensures that every department has the digital and technology tools necessary to serve the Berkeley community. From empowering Public Safety (Police and Fire), Health, Housing and Community Services (HHCS) and Public Works to supporting Parks, Rec & Waterfront, Planning, Finance and HR, this division provides an evenly distributed support framework. As the City's primary intake hub, it provides Tier 1 and robust technical support for all internal IT issues, including network connectivity, login troubleshooting and mobile phone management. The division is responsible for conference room audio-visual (AV) support, the imaging and deployment of new computers and laptops and comprehensive asset management of both physical equipment and enterprise applications.

Furthermore, the team manages Tier 2 escalations through dedicated field and onsite visits, resolving complex technical challenges directly at City facilities to ensure operational continuity across all City service locations.

- **311 Community Service:** The centralized public-facing service hub providing community members and businesses with a single point of entry for City services. Using Customer Relationship Management (CRM) software, 311 manages and tracks requests for Public Works, Business Licenses, Parking Permits, Refuse services and general inquiries, ensuring community needs are addressed with transparency and efficiency.

- **Finance and Administration:** Oversees the IT budget, forecasting, financial operations, technology procurement and vendor contracts. This division ensures IT business practices align with City policies and comply with local, state, and federal regulations. Crucially, this team manages all internal administrative functions, including personnel functions, payroll processing, and department-wide HR coordination.
- **Infrastructure & Operations:** Architects and manages all data center, computing, and communications assets, including networking, servers, storage, and voice systems. This division ensures the City's digital foundation is robust, secure and resilient.
- **Project Management / Analytics:** Manages the IT Project Portfolio, providing implementation services for new technology and support for existing systems. The PMO establishes project standards and acts as a vital liaison between City departments and technical teams to ensure projects are delivered on time, within scope, and aligned with City goals.
- **Security:** The Information Security Office (ISO) orchestrates efforts to protect the City's information assets with a dedicated focus on cybersecurity, business continuity and disaster recovery. The ISO team plans cybersecurity initiatives and works closely with departments to maintain compliance with data standards and privacy laws. Key focus areas include detecting vulnerabilities, responding to security incidents, providing centralized authentication systems and educating staff about information security to ensure the City remains resilient against evolving threats.

Challenges

Strategic Challenges & Priorities The Department of Information Technology is currently navigating a period of significant fiscal transition. As the City balances competing needs, the IT department is shifting its focus toward a model of "Fiscal Sustainability and Risk Management". While recent years were dedicated to modernization and strategic planning, the current fiscal environment requires a lean approach that prioritizes essential service continuity above all else.

Stability and Organizational Health Historically, the IT Department has faced significant challenges regarding leadership continuity. In 2022, the current Director became the third to lead the department in an eight-year span. This historical lack of long-term tenure frequently resulted in a reactive operational mode. To address this, the department is prioritizing a stable, permanent strategic direction to alleviate staff apprehension and move away from "firefighting" toward planned, strategic support. Furthermore, the department has permanently lost four Full-Time Equivalent (FTE) positions due to recent budget reductions. Because budget reductions also limit the ability to bring in the contract resources used in previous years, aligning

our remaining internal resources to key projects is essential. This focus ensures that staff are not overwhelmed and that morale remains stable as we transition to this leaner service model.

Fiscal Sustainability and Structural Realities The department is working closely with the City Manager and the Budget Office to navigate a structural gap between fixed operational costs and available revenue. Baseline expenditures are largely driven by rising personnel costs and non-negotiable software contracts. Following the 2025 stability reserve adjustments, the department is operating without a traditional fiscal buffer. As IT implements the mandated General Fund reductions, we must acknowledge that these constraints necessitate a transition from a posture of rapid modernization to one of core maintenance. The challenge for the upcoming cycle is to manage these reductions while minimizing the impact on the City's digital resilience.

Managing Technical Debt and Operational Risk Budgetary reductions, including the permanent elimination of FTE positions and a drastic annual decrease in the project portfolio, require the department to defer certain modernization efforts. While necessary to meet City-wide fiscal goals, this deferral creates "Technical Debt". The operational risk lies in moving toward a more reactive maintenance model; industry standards suggest that emergency repairs can be significantly more costly than proactive, planned maintenance. The department remains committed to monitoring these risks and ensuring that the most critical systems remain stable.

Workforce Capacity and Institutional Knowledge Maintaining a high level of service with a reduced headcount remains a primary concern. The permanent loss of personnel is particularly impactful regarding legacy systems. The department has already experienced the departure of staff with vital "FUND$" knowledge and currently relies on a small group of highly experienced contractors. Preserving this institutional knowledge while managing workload with fewer resources is a top priority for IT leadership to ensure no service gaps occur.

Legacy System Migration (FUND$) Retiring the legacy FUND$ system remains a critical priority for reducing the City's long-term technical risk. The department has made strategic progress, with the Accounts Receivable (AR) module phase 1, Direct Payments in ERMA, now successfully completed. Phase 2, AR integration with ERMA, is underway and slated for completion in FY27. Further work is currently ongoing to address the General Billing (GB) module; concurrently, the department has begun addressing the complex requirements for Land Management, Parcel Data and taxation. These are not exclusive tasks and managing them in parallel is essential to move off the aging FUND$ platform, where maintenance costs continue to rise as the talent pool for legacy hardware shrinks.

Fixed Cost Drivers: Inflation and Mandates IT is subject to external cost drivers that remain largely beyond its direct control. Enterprise software vendors continue to implement average price increases of 12–15% upon renewal. Furthermore, the department must fund infrastructure upgrades required by evolving cybersecurity mandates (such as CJIS and HIPAA) and insurance compliance standards. These non-discretionary costs represent a significant portion of the IT budget and must be prioritized to protect the City's data and legal standing.

Infrastructure and Capital Improvement (CIP) High-speed connectivity and data center resiliency are as vital to municipal functions as physical infrastructure like roads and sewers. Recurring power and HVAC issues at the current on-premise data center facilities present a persistent risk to the City's compute environment. Due to budgetary matters, the department is deferring its ask for $2.2 million in CIP funding to relocate these operations to a high-availability solution, such as a colocation facility (CoLo) or cloud environment. This transition was a key

strategic goal to improve uptime and security while reducing long-term administrative overhead but has now been deferred.

Better Device Management The department continues to manage an expanded hardware footprint from the shift to a hybrid work model. Many personnel still utilize multiple devices of varied brands, which has nearly doubled support requirements without a corresponding increase in staff. IT is moving forward with a "One Person, One Device" policy to reduce this redundancy, streamline our support model, and ensure our hardware lifecycle remains sustainable within current budget parameters.

IT Governance and Strategic Prioritization Historically, the IT Department has operated without a robust Technology Governance Model, which has diminished the department's influence on technology solutions and their purpose for the City. This lack of oversight has frequently led to redundant acquisitions that place undue demand on limited resources. While the department recognized this critical need this past year and formed a preliminary committee to address it, the framework was not finalized primarily due to the sheer volume of competing operational priorities and the significant time required to build a formal structure. In the upcoming cycle, the department will focus on revitalizing this effort by establishing clear metrics for success and securing the "authoritative voice" necessary to ensure that IT planning is a collaborative, City-wide endeavor. This will transform the governance model from a periodic discussion into a foundational pillar of the City's fiscal and technical strategy, ensuring that resources are prioritized for high-impact projects like Employee Self-Service and automated Time and Attendance systems rather than uncoordinated technology acquisitions.

Accomplishments

The Department of Information Technology (IT) successfully executed a comprehensive modernization of the City's infrastructure, balancing large-scale system migrations with critical security and internal service enhancements. These achievements were delivered during a period of significant fiscal constraint, requiring the strategic navigation of a $6.1 million budget reduction. Despite these cutbacks, the department successfully migrated over 300 virtual servers, deployed Windows 11 City-wide, deployed Wi-Fi to all City buildings, and implemented the "Berkeley 2-Step" Multi-Factor Authentication (MFA) protocol. Furthermore, the department successfully launched BeWARNED, a significant internal warning and safety announcement system designed to ensure timely and critical communications reach all City employees and staff during emergencies. These initiatives have significantly improved the City's technological resilience and internal operational safety under challenging financial conditions.

Strategic Accomplishments and Impact Analysis

Core Infrastructure & System Modernization

Accomplishment	Detail & Scope	Organizational Impact

Accela Cloud Migration	Migrated 17 servers, 200+ reports, 9 integrations, 5TB (terabytes) of data.	Ensures uninterrupted permitting and licensing services on a modern, supported platform, enabling continued annual revenue generation exceeding $56M from permitting and licensing.
Nutanix Upgrade & DR	Completed migration of 300+ virtual servers and implemented Disaster Recovery (DR) replication.	Secured maximum system resiliency and operational stability for 99% of City servers.
Citywide WiFi Deployment	Upgraded and expanded WiFi infrastructure across all City facilities, covering existing locations, new sites, and the Marina.	security posture, and supportability.
Windows 11 Deployment	Achieved near-100% compliance ahead of Microsoft support cutoff; initiated “One Person, One Device” standardization.	Eliminated major security vulnerabilities and improved long-term cost efficiency.
Public Safety Upgrades	Coordinated Axon Body 4 camera rollout for Police and upgraded Tyler New World software to version 2025.1.	Enhanced mapping, stability, and field of view for critical emergency response services.

Security, Compliance, and Risk Mitigation

Accomplishment	Detail & Scope	Organizational Impact
City-Wide MFA Deployment	Successfully implemented Multi-Factor Authentication (MFA) across all City accounts.	Dramatically strengthened primary defenses against cyberattacks and credential breaches.
BeWARNED Alert System	Developed and launched Berkeley’s Workplace Alert, Response, Notification and Emergency Dissemination service.	Established a vital communication channel for immediate threat notification and employee safety.
Phishing & Risk Management	Conducted clandestine simulations to quantify human risk; managed critical weekend fiber repairs to prevent downtime.	Strengthened employee awareness and ensured business continuity during physical infrastructure failures.

Application & Service Modernization

Accomplishment	Detail & Scope	Organizational Impact
Citizenserve Go-Live	Launched new Rental Housing Safety Program (RHSP) software, consolidating inspections and payments.	Reduced administrative effort and improved customer compliance for rental properties.
311 Secure Payments	Soft-launched secure phone payments, processing nearly $135K in a single month.	Generated a new revenue stream while ensuring full PCI compliance for the Call Center.
Financial Compliance	Completed 2025 Property Tax Assessment on time; advanced ERMA 2025 Upgrade to End User Testing.	Maintained system supportability and ensured accurate completion of critical taxation and W2 processes.
Employee Access	Citywide initiative to enable online access to paystubs, W2's, leave balances and personal information	Reduced reliance on paper based paystubs, W2's by providing 24/7 access to pay and tax information from COB network or while on VPN.

Application & Service Modernization

The department's work has provided a measurable Return on Investment (ROI) through both direct revenue generation and the avoidance of catastrophic costs: Additionally, our list of successful implementations include:

- **Revenue Generation:** The soft launch of 311 secure phone payments captured $135,000 in one month. Additionally, updating over 240 permit fees within Accela is anticipated to generate hundreds of thousands of dollars in recurring revenue.
- **Labor Efficiency**: Automating the import of PG&E invoices into ERMA eliminated manual data entry for hundreds of weekly invoices, freeing significant staff time within the Finance Department.
- **Licensing Savings:** Standardizing conference room hardware and replacing legacy systems is projected to save $68,000 annually in recurring licensing fees.
- **Liability Protection:** The deployment of MFA and Nutanix DR replication serves as the primary defense against ransomware and system downtime. Preventing a single major breach or extended outage saves the City millions of dollars in potential recovery fees, legal liabilities, and service disruption costs.
- **Operational Efficiency:** Stabilizing WiFi across all City facilities reduced support incidents, eliminated productivity disruptions, and lowered ongoing maintenance and emergency repair costs.

Conclusion

The achievements of the past year reflect a commitment to operational excellence and strategic resourcefulness. By modernizing the IT organizational structure and creating a symbiosis

between internal staff and augmented resources, the department significantly improved project delivery speed and quality. However, it is important to note that these successes were predicated on a staffing and service model that is currently being reduced. As the department navigates the loss of both augmented services and permanent headcount over the next two years, the rapid progress seen in this cycle may not be replicable. While these past initiatives have bolstered the City's digital foundation, the upcoming transition to a leaner, core-maintenance posture will require a recalibration of project expectations and delivery timelines.

Significant Changes from Prior Year's Budget

The Department of Information Technology is transitioning to a model of "Fiscal Sustainability and Risk Management" following a period of intensive modernization. This follows the FY 2026 Adopted Budget, which saw expenditures totaling $16,936,915.18. The current reduction reflects the conclusion of one-time modernization projects and a pivot toward a leaner, core-maintenance posture to ensure essential service continuity within the City's fiscal constraints.

Significant Personnel Changes

- FTE Reductions and Salary Savings: The department has permanently eliminated four (4) Full-Time Equivalent (FTE) positions, resulting in total budgetary savings of $846,730 in combined salary and benefit costs. The specific positions identified for reduction include:
  - Application Programmer Analyst II
  - Customer Service III (311/Service Desk)
  - Project Manager II
  - Senior Information Systems Specialist
- Impact on Operations: The loss of these roles, combined with a reduction in contract resources, necessitates a shift to a strictly planned, strategic support model. This focus ensures that the remaining technical specialists (37 out of 49 total personnel) are not overwhelmed as the department transitions to a leaner service model.

Significant Non-Personnel (Operations) Changes

- **Legacy Maintenance Mitigation:** A primary fiscal priority is migrating away from the approximately $500,000 annual expenditure required to maintain the aging legacy FUND$ system. Reducing this substantial recurring cost is essential to freeing up resources for a standardized cloud-forward infrastructure.
- **Strategic Licensing Reductions:** The department is targeting $68,000 in annual savings through the potential removal of redundant Zoom licenses and conference room hardware standardization. To ensure continuity of transparent governance, the department will retain the specific high-capacity licenses necessary for hosting public webinars, such as City Council meetings until such time that we can completely migrate to a Microsoft Team solution.

- **Process Automation Efficiencies:** To offset headcount reductions, the department has implemented several automation initiatives, including the automated import of PG&E invoices and streamlined digital time-tracking, reducing manual labor requirements across City departments.
- **Hardware Consolidation:** The implementation of the "One Person, One Device" policy is designed to reduce a support footprint that has effectively doubled, streamlining hardware lifecycle management and reducing recurring maintenance costs.

Significant Capital Changes

- **Infrastructure Stabilization:** Major capital-intensive projects have been successfully completed, including the migration of 300+ virtual servers and the 100% compliant deployment of the "Berkeley 2-Step" (MFA).
- **Liability Protection:** Investment in Nutanix DR replication serves as a primary defense against ransomware; preventing a single major outage is estimated to save the City millions of dollars in potential recovery fees and legal liabilities.

New Funding Sources

- The department is not introducing new funding sources at this time. Instead, it is focused on the continued development of a Technology Governance Model. While not yet adopted in full, this framework is intended to establish an "authoritative voice" in IT planning, ensuring that existing funds are prioritized for high-impact projects like Employee Self-Service rather than uncoordinated technology acquisitions.

Information Technology Financial Summary

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Est. Actual	FY 2027 Adopted	FY 2028 Adopted
EXPENDITURES						
By Type:						
Salaries & Benefits	8,203,232	8,398,831	10,956,196	9,061,997	10,004,810	10,332,889
Services & Materials	6,016,629	10,359,337	11,089,923	6,694,866	8,574,875	8,639,550
Capital Outlay	162,777	345,734	920,649	114,788	346,000	346,000
Internal Services & All Other	915,590	1,085,980	1,053,123	1,065,268	1,053,123	1,053,123
Adopted Tier 1 Funding *			110,000		-	
	15,298,228	**20,189,882**	**24,129,891**	**16,936,919**	**19,978,808**	**20,371,562**
By Division:						
Office of IT Director	2,518,968	2,608,214	3,012,415	2,717,776	3,183,883	3,256,287
Enterprise and Bus Solutions	5,484,817	6,423,558	8,740,327	5,500,388	7,644,870	7,759,750
Infrastructure and Security	5,527,677	9,486,939	9,812,404	6,696,803	7,032,673	7,170,055
311 Customer Service	1,766,766	1,671,171	2,454,745	2,021,952	2,117,382	2,185,470
Adopted Tier 1 Funding *			110,000		-	
	15,298,228	**20,189,882**	**24,129,891**	**16,936,919**	**19,978,808**	**20,371,562**
By Fund:						
GF Discretionary	1,077,796	1,147,361	1,580,760	1,597,517	965,063	965,063
Employee Training	185,328	156,474	188,374	172,755	188,374	188,374
Phone System Replacement	238,283	528,898	449,408	417,970	449,408	449,408
Funds Replacement	1,605,914	1,150,006	3,065,223	721,866	2,159,869	2,159,869
Peg Access Facilities	-	267,210	267,210	417,186	267,210	267,210
Zero Waste	30,815	-	8,000	-	8,000	8,000
Marina Operations/Maint	4,047	-	-	-	-	-
Permit Service Center	81,025	17,500	17,500	17,500	17,500	17,500
Unified Program (CUPA)	-	-	13,497	-	13,497	13,497
IT Cost Allocation	12,075,020	16,922,433	18,429,919	13,592,125	15,909,887	16,302,641
Adopted Tier 1 Funding *			110,000		-	
	15,298,228	**20,189,882**	**24,129,891**	**16,936,919**	**19,978,808**	**20,371,562**

* Includes approved department requests and Council budget referrals; see FY 2025-2026 Adopted Tier 1 Funding Matrix for details.

Performance Measures Summary

The below table summarizes the IT Department's performance measures.

Division	Measure	Description	Target	Actual	Tracking
Infrastructure	Uptime for Data Servers and Phone System	Metrics collected using network management tools that indicates the total "uptime" of the City's servers	99.999% [1]	• 99.91% - All Servers • 99.86% - All Networks	●
311	Volume of Requests	Total number of calls, email requests, and service requests	n/a [2]	• 107,327 total interactions, 311 • 7,883 total requests, Service Desk	●
311 and Help Desk	First Call Resolution	• Number of queries answered on the first call by 311 (external) • Number of queries answered on the first call by Help Desk (internal)	▲	• 80% 1st call resolution, 311 • 38% 1st call resolution, Service Desk	●
311 and Help Desk	Percent Abandonment Rate	• Abandoned calls divided by total number of inbound calls received by 311 (external) • Abandoned calls divdied by total number of inbound calls received by Help Desk (internal)	▼	• 22% abandon rate, 311 • 12% abandon rate, Service Desk	●
Enterprise	Number and Progress of Projects Managed	Count of projects specified (from Adopted FY25/26 Budget) divided by number completed	n/a [2]	• 52 of 59 projects completed • 92% completed on time; 100% completed within budget • Project mix: 23 enterprise-level, 18 multi-month single-department, and 11 single-month department projects	n/a [2]

● Meeting/exceeding target
● Near target
● Not meeting target

▲ Target is to increase numbers/percentages
▼ Target is to decrease numbers/percentages

[1] This is an industry benchmark percentage.
[2] No target specified. This is simply a report on actual progress.

Information Technology Financial Summary

All Funding Sources

Division: Office of IT Director

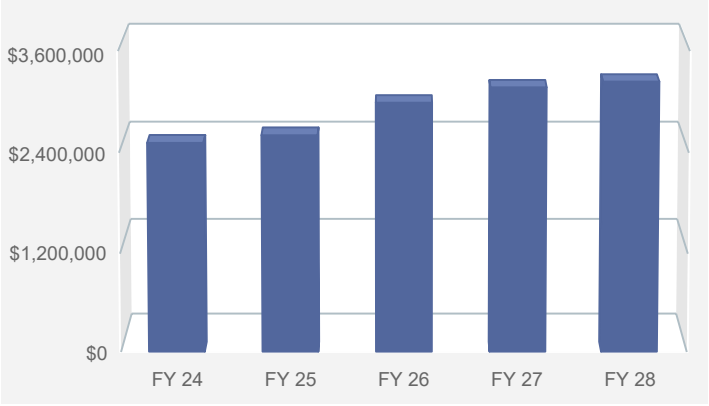
Mission Statement

The mission of the Information Technology is to provide the framework and innovate technological solutions to all City departments, enhance City operations, facilitate the effective delivery of City services, and connect and deliver quality solutions for the Community

Selected Service Objectives

- Manages IT budget, forecasting, reporting, financial operations, sets administrative policies and ensures IT business practices are aligned with City policies and compliant with local, state, and federal regulations. Responsibilities include oversight of digital strategic planning, technology governance, policy and procedures, budget, technology procurement and contracts, vendor management, Council matters, performance management and metrics, leadership and team building.

Five-Year Expenditures



Five Year History

	Audited Actual			Budget				
	FY 24	FY 25	Est. Actual FY 26	Adopted FY 26	Adopted FY 27	% Change From PY	Adopted FY 28	% Change From PY
Expenditure Category								
Salaries & Benefits**	$ 1,210,747	$ 1,237,353	$ 1,261,000	$ 1,576,532	$ 1,640,797	4.08%	$ 1,713,201	4.41%
Services & Materials	392,631	284,881	386,924	382,760	489,963	28.01%	489,963	0.00%
Capital Outlay	-	-	4,584	-	-	0.00%	-	0.00%
Internal Services & All Other	915,590	1,085,980	1,065,268	1,053,123	1,053,123	0.00%	1,053,123	0.00%
Adopted Tier 1 Funding *					-			
Total Expenditures	**$ 2,518,968**	**$ 2,608,214**	**$ 2,717,776**	**$ 3,012,415**	**$ 3,183,883**	**5.69%**	**$ 3,256,287**	**2.27%**
Annual Percentage Change		3.54%	4.20%	15.50%	5.69%		2.27%	

** FY 2027 and FY 2028 Salaries and Benefits, the amounts include General Fund salary savings target.

* Includes approved department requests and Council budget referrals; see FY 2025-2026 Adopted Tier 1 Funding Matrix for details.

Information Technology Financial Summary

All Funding Sources

Division: Enterprise and Bus Solutions

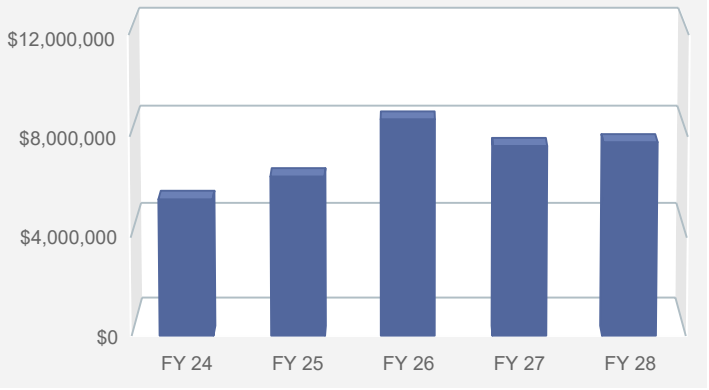
Mission Statement

The mission of the Information Technology is to provide the framework and innovate technological solutions to all City departments, enhance City operations, facilitate the effective delivery of City services, and connect and deliver quality solutions for the Community

Selected Service Objectives

- Serves a vital role in supporting the City's mission critical business operations. Its comprehensive portfolio encompasses a wide array of applications, integrations, and infrastructure, spanning from its Enterprise Resource Planning (ERP) system, to the public facing 311 Customer Relationship Management (CRM) platform. It supports multi-variate systems, including financial, planning, public works, public safety, recreational, health systems, GIS and data platforms .

Five-Year Expenditures



Five Year History

	Audited Actual		Est. Actual	Budget				
	FY 24	FY 25	FY 26	Adopted FY 26	Adopted FY 27	% Change From PY	Adopted FY 28	% Change From PY
Expenditure Category								
Salaries & Benefits**	$ 3,613,617	$ 3,943,156	$3,943,931	$ 4,758,602	$4,053,644	(14.81%)	$ 4,168,524	2.83%
Services & Materials	1,708,423	2,134,668	1,448,226	3,061,076	3,245,226	6.02%	3,245,226	0.00%
Capital Outlay	162,777	345,734	108,231	920,649	346,000	(62.42%)	346,000	0.00%
Adopted Tier 1 Funding *								
Total Expenditures	**$ 5,484,817**	**$ 6,423,558**	**$5,500,388**	**$ 8,740,327**	**$7,644,870**	**(12.53%)**	**$ 7,759,750**	**1.50%**
Annual Percentage Change		17.12%	(14.37%)	36.07%	(12.53%)		1.50%	

** FY 2027 and FY 2028 Salaries and Benefits, the amounts include General Fund salary savings target.

Information Technology Financial Summary

All Funding Sources

Division: Infrastructure and Security

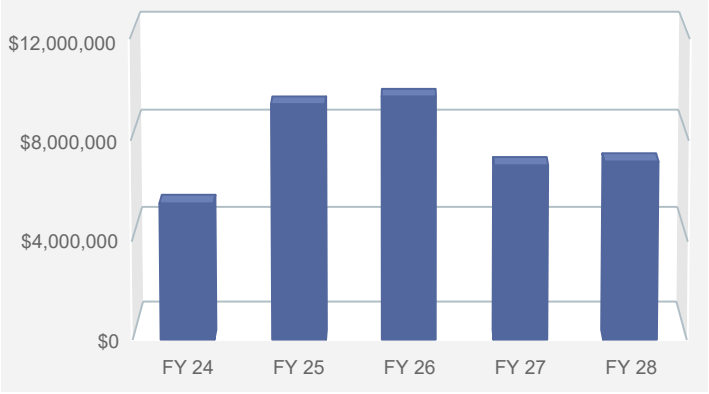
Mission Statement

The mission of the Information Technology is to provide the framework and innovate technological solutions to all City departments, enhance City operations, facilitate the effective delivery of City services, and connect and deliver quality solutions for the Community

Selected Service Objectives

- Architects and manages all data center, computing and communications assets and facilities, including all databases, networking, servers, storage, internet, voice communications, and related supporting technologies.
- Includes the customer service Helpdesk, providing 24x7 support for mission-critical systems, including 911 Computer Aided Dispatch (CAD), and Police/Fire Mobile Data Computers (MDCs).

Five-Year Expenditures



Five Year History

	Audited Actual		Est. Actual	Budget				
	FY 24	FY 25	FY 26	Adopted FY 26	Adopted FY 27	% Change From PY	Adopted FY 28	% Change From PY
Expenditure Category								
Salaries & Benefits**	$ 1,697,250	$ 1,651,284	$1,884,396	$ 2,345,967	$2,270,540	(3.22%)	$ 2,343,247	3.20%
Services & Materials	3,830,427	7,835,655	4,810,434	7,466,437	4,762,133	(36.22%)	4,826,808	1.36%
Capital Outlay	-	-	1,973	-	-	0.00%	-	0.00%
Adopted Tier 1 Funding *								
Total Expenditures	**$ 5,527,677**	**$ 9,486,939**	**$6,696,803**	**$ 9,812,404**	**$7,032,673**	**(28.33%)**	**$ 7,170,055**	**1.95%**
Annual Percentage Change		71.63%	(29.41%)	3.43%	(28.33%)		1.95%	

** FY 2027 and FY 2028 Salaries and Benefits, the amounts include General Fund salary savings target.

Information Technology Financial Summary

All Funding Sources

Division: 311 Customer Service

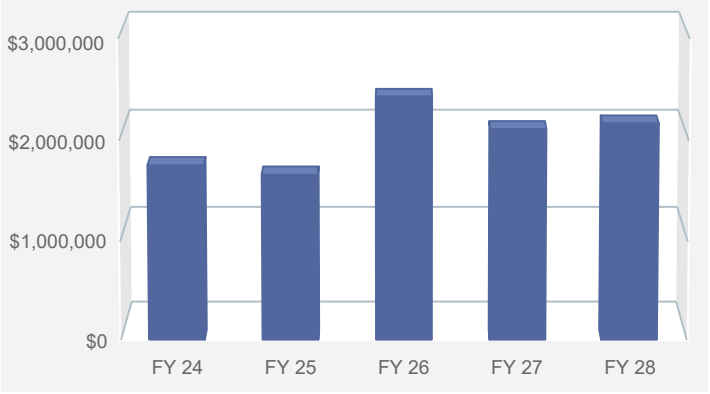
Mission Statement

The mission of the Information Technology is to provide the framework and innovate technological solutions to all City departments, enhance City operations, facilitate the effective delivery of City services, and connect and deliver quality solutions for the Community.

Selected Service Objectives

- 311 is the centralized customer service experience for the community and businesses, answering requests for services for Public Works, Finance Business License, Residential Parking Permits, Citations, Refuse services & payments, general City service requests and more.
- Berkeley's 311 uses Customer Relationship Management (CRM) software to manage, track, and categorize customer service requests.

Five-Year Expenditures



Five Year History

	Audited Actual		Est. Actual	Budget				
	FY 24	FY 25	FY 26	Adopted FY 26	Adopted FY 27	% Change From PY	Adopted FY 28	% Change From PY
Expenditure Category								
Salaries & Benefits**	$ 1,681,618	$1,567,038	$ 1,972,670	$ 2,275,095	$2,039,829	(10.34%)	$ 2,107,917	3.34%
Services & Materials	85,148	104,133	49,282	179,650	77,553	(56.83%)	77,553	0.00%
Adopted Tier 1 Funding *								
Total Expenditures	**$ 1,766,766**	**$1,671,171**	**$ 2,021,952**	**$ 2,454,745**	**$2,117,382**	**(13.74%)**	**$ 2,185,470**	**3.22%**
Annual Percentage Change		(5.41%)	20.99%	46.89%	(13.74%)		3.22%	

** FY 2027 and FY 2028 Salaries and Benefits, the amounts include General Fund salary savings target.

Mayor & Council

The Berkeley City Council consists of a Mayor and eight (8) Councilmembers. The City is divided into eight Council districts, which are used for the election of Councilmembers. The Mayor is elected citywide. The Mayor is the President of the Council and votes as an individual ninth member.

Following is a list of the current Council and office contact information.

Mayor Adena Ishii, (510) 981-7100

District 1 - Councilmember Rashi Kesarwani, (510) 981-7110
District 2 - Councilmember Terry Taplin, (510) 981-7120
District 3 - Councilmember Ben Bartlett, (510) 981-7130
District 4 - Councilmember Igor Tregub (510) 981-7140
District 5 - Councilmember Shoshana O'Keefe, (510) 981-7150
District 6 - Councilmember Brent Blackaby, (510) 981-7160
District 7 - Councilmember Cecilia Lunaparra, (510) 981-7170
District 8 - Councilmember Mark Humbert, (510) 981-7180

Significant Changes from Prior Year's Budget

Mayor and Council all reduced their budget by 12.5% as part of the Citywide exercise to close the General Fund deficit and balance the budget.

Mayor and Council Financial Summary

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Est. Actual	FY 2027 Adopted	FY 2028 Adopted
EXPENDITURES						
By Type:						
Salaries & Benefits	3,796,206	5,324,115	7,572,251	5,614,109	7,108,636	7,330,891
Services & Materials	148,023	248,420	117,054	145,505	117,054	117,054
Capital Outlay	-	17,867	-	-	-	-
Internal Services & All Other	259,565	250,356	246,829	249,889	246,829	246,829
Adopted Tier 1 Funding *			1,363,115			
	4,203,794	**5,840,758**	**9,299,249**	**6,009,503**	**7,472,519**	**7,694,774**
By Division:						
Mayor	1,187,969	1,399,899	1,324,785	1,286,770	1,642,701	1,715,352
District 1	263,302	376,359	625,492	270,442	548,360	552,302
District 2	273,078	328,126	625,492	449,443	548,360	552,302
District 3	291,082	475,681	625,492	480,001	548,360	552,302
District 4	256,885	452,883	625,492	508,890	548,360	552,302
District 5	289,003	469,504	625,492	462,549	548,360	552,302
District 6	170,177	290,818	625,492	404,387	548,360	527,302
District 7	145,523	441,664	625,492	442,967	548,360	552,302
District 8	158,715	250,045	625,492	234,093	478,360	552,302
Council Offices	1,168,060	1,355,779	1,607,413	1,469,961	1,512,938	1,586,006
Adopted Tier 1 Funding *			1,363,115			
	4,203,794	**5,840,758**	**9,299,249**	**6,009,503**	**7,472,519**	**7,694,774**
By Fund:						
GF Discretionary	4,203,794	5,840,758	7,936,134	6,009,503	7,472,519	7,694,774
Adopted Tier 1 Funding *			1,363,115			
	4,203,794	**5,840,758**	**9,299,249**	**6,009,503**	**7,472,519**	**7,694,774**

*Includes approved department requests and Council budget referrals; see FY 2025-2026 Adopted Tier 1 Funding Matrix for details.

Mayor and Council Financial Summary

All Funding Sources **Division: Mayor**

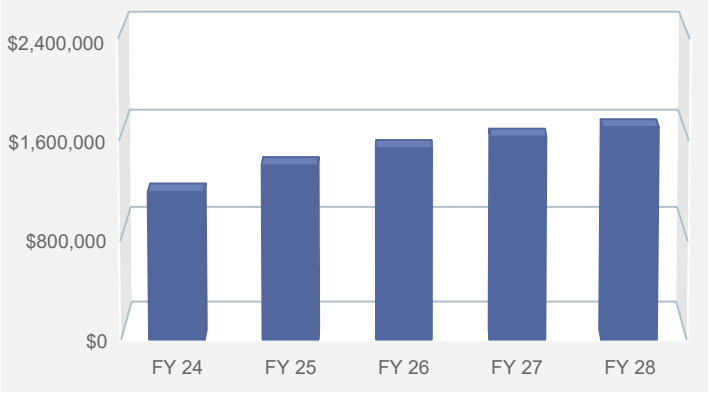
Mission Statement

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Selected Service Objectives

- Chairperson of the Council, and shall preside at the meetings of the Council and perform such other duties consistent with their office as may be imposed by the Council.
- Recognized as the official head of the City for all ceremonial purposes, by the courts for the purposes of serving civil processes, and by the Governor for military purpose
- Mayor to have City's books examined by a certified public accountant
- Mayor is appointed to a number of local committees and regional bodies.

Five-Year Expenditures



Five Year History

	Audited Actual		Est. Actual	Budget				
	FY 24	FY 25	FY 26	Adopted FY 26	Adopted FY 27	% Change From PY	Adopted FY 28	% Change From PY
Expenditure Category								
Salaries & Benefits**	$ 1,063,329	$ 1,225,427	$1,187,106	$ 1,284,851	$ 1,602,767	24.74%	$ 1,675,418	4.53%
Services & Materials	121,112	153,077	99,664	39,934	39,934	0.00%	39,934	0.00%
Capital Outlay	-	17,867	-	-	-	0.00%	-	0.00%
Internal Services & All Other	3,528	3,528	-	-	-	0.00%	-	0.00%
Adopted Tier 1 Funding *				215,229				
Total Expenditures	**$ 1,187,969**	**$ 1,399,899**	**$1,286,770**	**$ 1,540,014**	**$ 1,642,701**	**6.67%**	**$ 1,715,352**	**4.42%**
Annual Percentage Change		17.84%	(8.08%)	10.01%	6.67%		4.42%	

* Includes approved department requests and Council budget referrals; see FY 2025-2026 Adopted Tier 1 Funding Matrix for details.

Mayor and Council Financial Summary

All Funding Sources **Division: District 1**

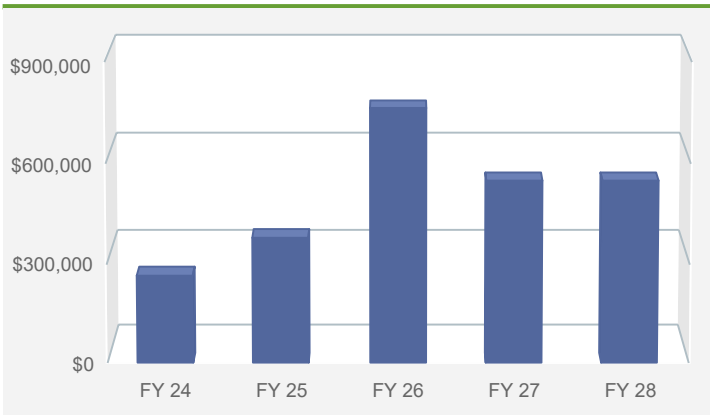
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Selected Service Objectives

- The governing body of the municipality.
- Makes decisions about local laws and policies for the city using input from the community.
- Councilmembers are appointed to a number of local committees and regional bodies.

Five-Year Expenditures



Five Year History

	Audited Actual		Est. Actual	Budget				
	FY 24	FY 25	FY 26	Adopted FY 26	Adopted FY 27	% Change From PY	Adopted FY 28	% Change From PY
Expenditure Category								
Salaries & Benefits**	$ 258,546	$ 373,525	$ 264,259	$ 615,852	$ 538,720	(12.52%)	$ 542,662	0.73%
Services & Materials	4,756	2,834	6,183	9,640	9,640	0.00%	9,640	0.00%
Adopted Tier 1 Funding *				143,486				
Total Expenditures	**$ 263,302**	**$ 376,359**	**$ 270,442**	**$ 768,978**	**$ 548,360**	**(28.69%)**	**$ 552,302**	**0.72%**
Annual Percentage Change		42.94%	(28.14%)	104.32%	(28.69%)		0.72%	

Mayor and Council Financial Summary

All Funding Sources **Division: District 2**

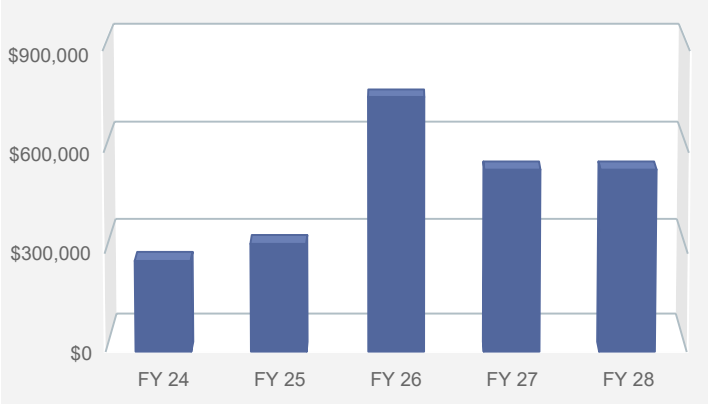
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- Makes decisions about local laws and policies for the city using input from the community.
- Councilmembers are appointed to a number of local committees and regional bodies.

Five-Year Expenditures



Five Year History

	Audited Actual		Est. Actual	Budget				
	FY 24	FY 25	FY 26	Adopted FY 26	Adopted FY 27	% Change From PY	Adopted FY 28	% Change From PY
Expenditure Category								
Salaries & Benefits**	$ 270,740	$ 323,983	$ 437,867	$ 615,852	$ 538,720	(12.52%)	$ 542,662	0.73%
Services & Materials	2,338	4,143	11,576	9,640	9,640	0.00%	9,640	0.00%
Adopted Tier 1 Funding *				143,486				
Total Expenditures	**$ 273,078**	**$ 328,126**	**$ 449,443**	**$ 768,978**	**$ 548,360**	**(28.69%)**	**$ 552,302**	**0.72%**
Annual Percentage Change		20.16%	36.97%	134.35%	(28.69%)		0.72%	

* Includes approved department requests and Council budget referrals; see FY 2025-2026 Adopted Tier 1 Funding Matrix for details.

Mayor and Council Financial Summary

All Funding Sources **Division: District 3**

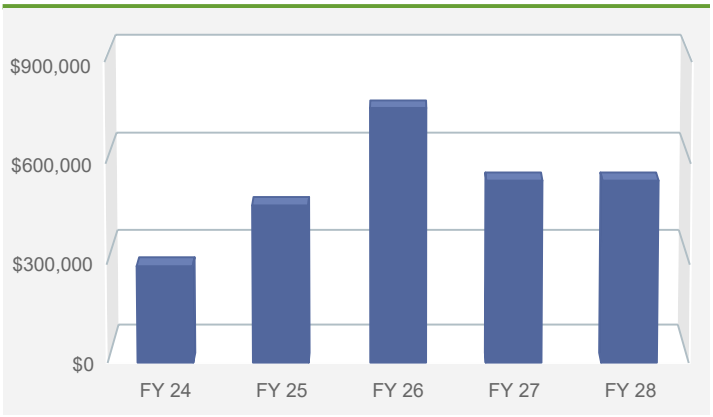
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- Makes decisions about local laws and policies for the city using input from the community.
- Councilmembers are appointed to a number of local committees and regional bodies.

Five-Year Expenditures



Five Year History

	Audited Actual		Est. Actual	Budget				
	FY 24	FY 25	FY 26	Adopted FY 26	Adopted FY 27	% Change From PY	Adopted FY 28	% Change From PY
Expenditure Category								
Salaries & Benefits**	$ 286,631	$ 434,171	$ 467,039	$ 615,852	$ 538,720	(12.52%)	$ 542,662	0.73%
Services & Materials	4,451	41,510	9,902	9,640	9,640	0.00%	9,640	0.00%
Adopted Tier 1 Funding *				143,486				
Total Expenditures	**$ 291,082**	**$ 475,681**	**$ 480,001**	**$ 768,978**	**$ 548,360**	**(28.69%)**	**$ 552,302**	**0.72%**
Annual Percentage Change		63.42%	0.91%	61.66%	(28.69%)		0.72%	

* Includes approved department requests and Council budget referrals; see FY 2025-2026 Adopted Tier 1 Funding Matrix for details.

Mayor and Council Financial Summary

All Funding Sources **Division: District 4**

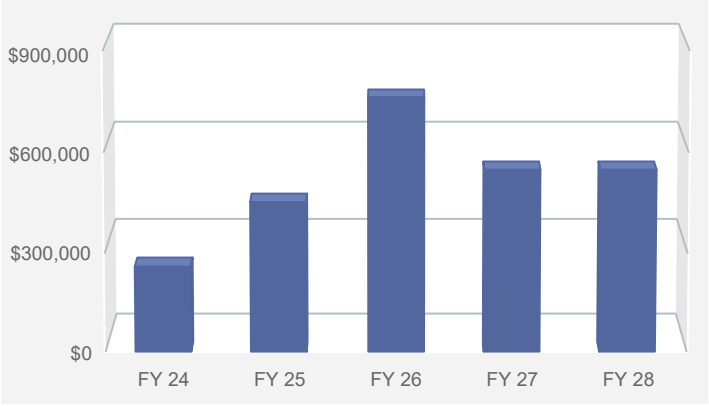
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Five-Year Expenditures



Five Year History

	Audited Actual		Est. Actual	Budget				
	FY 24	FY 25	FY 26	Adopted FY 26	Adopted FY 27	% Change From PY	Adopted FY 28	% Change From PY
Expenditure Category								
Salaries & Benefits**	$ 254,784	$ 423,985	$ 502,725	$ 615,852	$ 538,720	(12.52%)	$ 542,662	0.73%
Services & Materials	2,101	28,898	6,165	9,640	9,640	0.00%	9,640	0.00%
Adopted Tier 1 Funding *				143,486				
Total Expenditures	**$ 256,885**	**$ 452,883**	**$ 508,890**	**$ 768,978**	**$ 548,360**	**(28.69%)**	**$ 552,302**	**0.72%**
Annual Percentage Change		76.30%	12.37%	69.80%	(28.69%)		0.72%	

* Includes approved department requests and Council budget referrals; see FY 2025-2026 Adopted Tier 1 Funding Matrix for details.

Mayor and Council Financial Summary

All Funding Sources **Division: District 5**

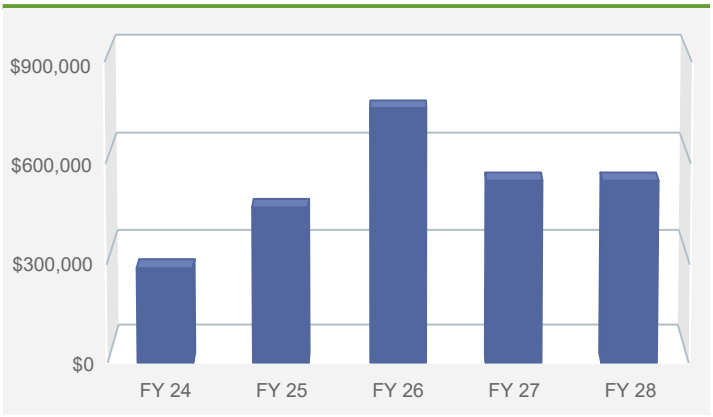
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Five-Year Expenditures



Five Year History

	Audited Actual		Est. Actual	Budget				
	FY 24	FY 25	FY 26	Adopted FY 26	Adopted FY 27	% Change From PY	Adopted FY 28	% Change From PY
Expenditure Category								
Salaries & Benefits**	$ 285,565	$ 468,876	$ 461,195	$ 615,852	$ 538,720	(12.52%)	$ 542,662	0.73%
Services & Materials	3,438	628	1,354	9,640	9,640	0.00%	9,640	0.00%
Adopted Tier 1 Funding *				143,486				
Total Expenditures	**$ 289,003**	**$ 469,504**	**$ 462,549**	**$ 768,978**	**$ 548,360**	**(28.69%)**	**$ 552,302**	**0.72%**
Annual Percentage Change		62.46%	(1.48%)	63.79%	(28.69%)		0.72%	

* Includes approved department requests and Council budget referrals; see FY 2025-2026 Adopted Tier 1 Funding Matrix for details.

Mayor and Council Financial Summary

All Funding Sources **Division: District 6**

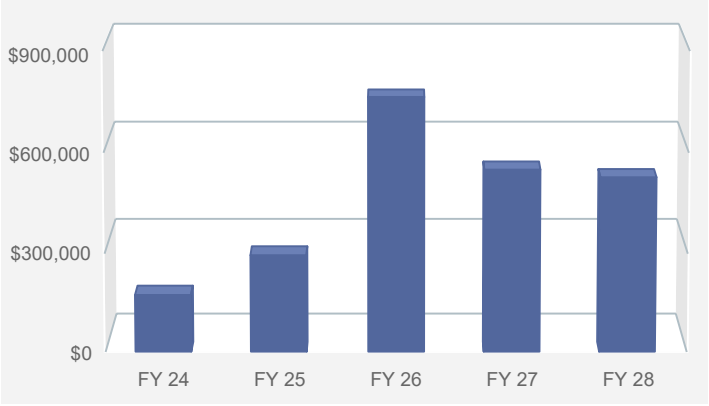
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Five-Year Expenditures



Five Year History

	Audited Actual		Est. Actual	Budget				
	FY 24	FY 25	FY 26	Adopted FY 26	Adopted FY 27	% Change From PY	Adopted FY 28	% Change From PY
Expenditure Category								
Salaries & Benefits**	$ 166,910	$ 279,362	$ 395,687	$ 615,852	$ 538,720	(12.52%)	$ 517,662	(3.91%)
Services & Materials	3,267	11,456	8,700	9,640	9,640	0.00%	9,640	0.00%
Adopted Tier 1 Funding *				143,486				
Total Expenditures	**$ 170,177**	**$ 290,818**	**$ 404,387**	**$ 768,978**	**$ 548,360**	**(28.69%)**	**$ 527,302**	**(3.84%)**
Annual Percentage Change		70.89%	39.05%	164.42%	(28.69%)		(3.84%)	

* Includes approved department requests and Council budget referrals; see FY 2025-2026 Adopted Tier 1 Funding Matrix for details.

Mayor and Council Financial Summary

All Funding Sources **Division: District 7**

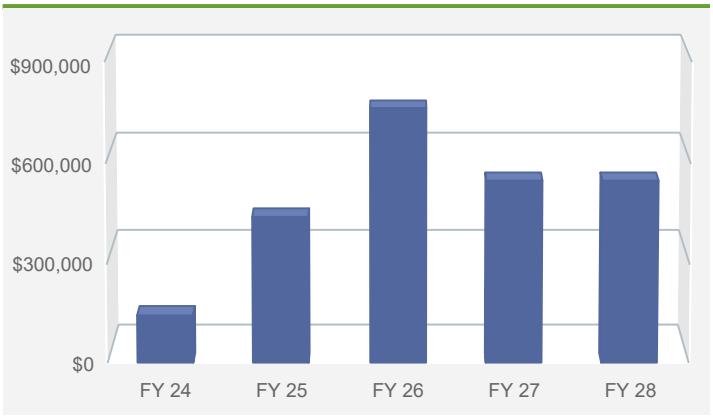
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Five-Year Expenditures



Five Year History

	Audited Actual		Est. Actual	Budget				
	FY 24	FY 25	FY 26	Adopted FY 26	Adopted FY 27	% Change From PY	Adopted FY 28	% Change From PY
Expenditure Category								
Salaries & Benefits**	$ 141,197	$ 437,095	$ 441,169	$ 615,852	$ 538,720	(12.52%)	$ 542,662	0.73%
Services & Materials	4,326	4,569	1,798	9,640	9,640	0.00%	9,640	0.00%
Adopted Tier 1 Funding *				143,486				
Total Expenditures	**$ 145,523**	**$ 441,664**	**$ 442,967**	**$ 768,978**	**$ 548,360**	**(28.69%)**	**$ 552,302**	**0.72%**
Annual Percentage Change		203.50%	0.30%	74.11%	(28.69%)		0.72%	

* Includes approved department requests and Council budget referrals; see FY 2025-2026 Adopted Tier 1 Funding Matrix for details.

Mayor and Council Financial Summary

All Funding Sources **Division: District 8**

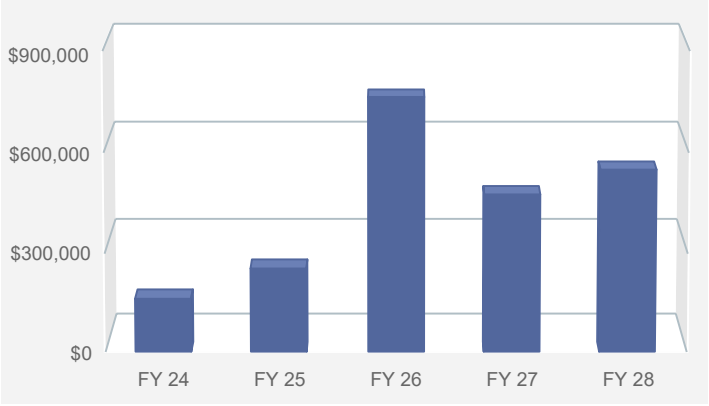
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Five-Year Expenditures



Five Year History

	Audited Actual		Est. Actual	Budget				
	FY 24	FY 25	FY 26	Adopted FY 26	Adopted FY 27	% Change From PY	Adopted FY 28	% Change From PY
Expenditure Category								
Salaries & Benefits**	$ 156,481	$ 248,740	$ 233,930	$ 615,852	$ 468,720	(23.89%)	$ 542,662	15.78%
Services & Materials	2,234	1,305	163	9,640	9,640	0.00%	9,640	0.00%
Adopted Tier 1 Funding *				143,486				
Total Expenditures	**$ 158,715**	**$ 250,045**	**$ 234,093**	**$ 768,978**	**$ 478,360**	**(37.79%)**	**$ 552,302**	**15.46%**
Annual Percentage Change		57.54%	(6.38%)	207.54%	(37.79%)		15.46%	

* Includes approved department requests and Council budget referrals; see FY 2025-2026 Adopted Tier 1 Funding Matrix for details.

Mayor and Council Financial Summary

All Funding Sources **Division: Council Offices**

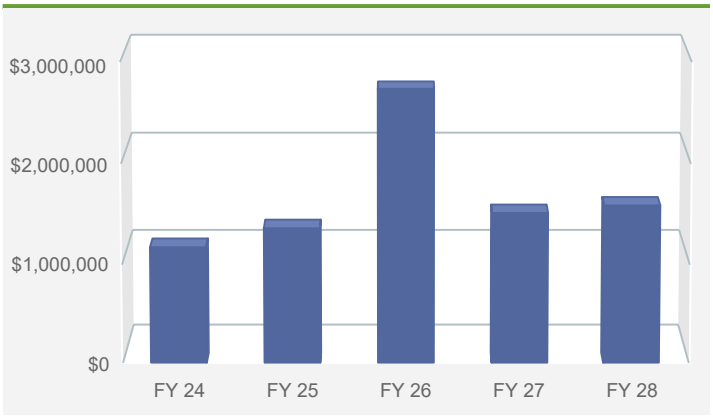
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Five-Year Expenditures



Five Year History

	Audited Actual		Est. Actual	Budget				
	FY 24	FY 25	FY 26	Adopted FY 26	Adopted FY 27	% Change From PY	Adopted FY 28	% Change From PY
Expenditure Category								
Salaries & Benefits**	$ 912,023	$ 1,108,951	$ 1,223,132	$ 1,360,584	$1,266,109	(6.94%)	$ 1,339,177	5.77%
Internal Services & All Other	256,037	246,828	246,829	246,829	246,829	0.00%	246,829	0.00%
Adopted Tier 1 Funding *				1,147,888				
Total Expenditures	**$ 1,168,060**	**$ 1,355,779**	**$ 1,469,961**	**$ 2,755,301**	**$1,512,938**	**(45.09%)**	**$ 1,586,006**	**4.83%**
Annual Percentage Change		16.07%	8.42%	103.23%	(45.09%)		4.83%	

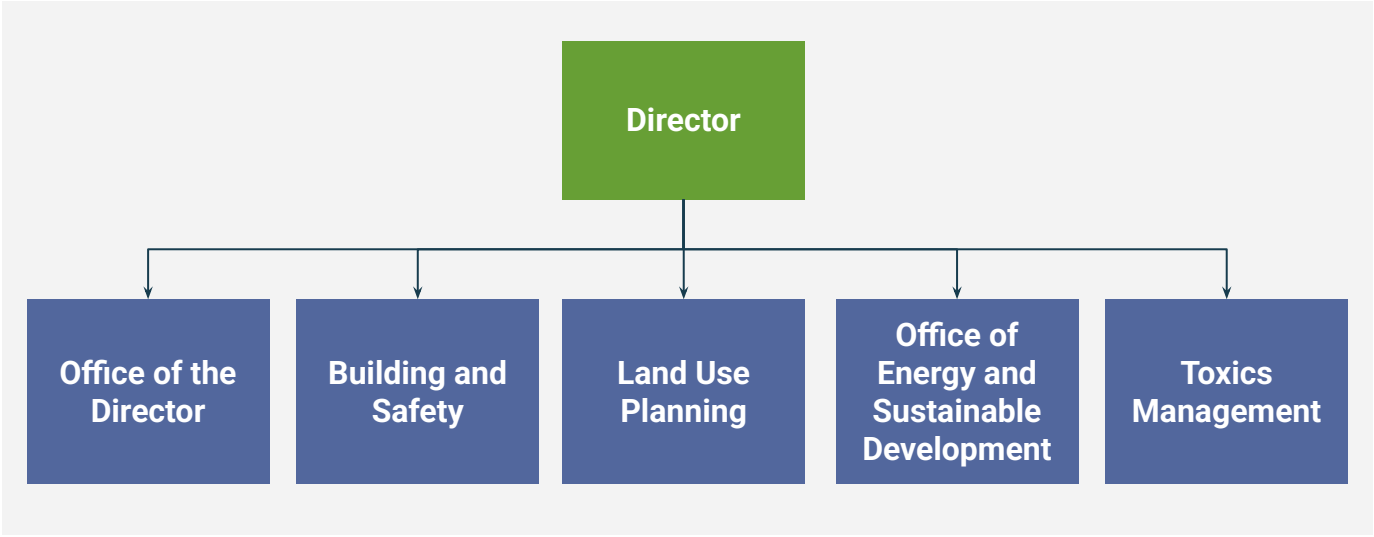
* Includes approved department requests and Council budget referrals; see FY 2025-2026 Adopted Tier 1 Funding Matrix for details.

Planning

Mission Statement

The Planning and Development Department's mission is to enhance safety, livability and resilience in the built environment and to work with the community to promote and protect Berkeley's distinctive neighborhoods, vibrant commercial areas, unique character and natural resources for current and future generations.

Organizational Chart



Planning and Development Department Overview

The Planning and Development Department consists of approximately 109 career full- and part-time staff, and is organized into five divisions, including the Office of the Director, which all work together to plan, implement and monitor the physical environment of Berkeley. The Department provides the following services:

- **Office of the Director**: The Office of the Director provides department-wide leadership, management oversight, and policy direction for overall operations and implementation. The office oversees information technology projects, special projects and research, budget and fiscal oversight, regulatory compliance and reporting, and purchasing, payroll and accounting services for the entire Department.
- **Building and Safety Division**: The Building and Safety Division (B&S) reviews proposed construction documents for conformance to the building code, energy code, and other applicable codes; approves building, plumbing, mechanical and electrical permits; inspects construction projects to ensure conformance with the approved plans and code provisions; investigates work done without permits; provides code information and interpretation to the public and other city agencies; ensures the safety of Berkeley's rental housing stock; and manages programs to mitigate seismic risk in existing buildings.
- **Land Use Planning Division**: The Land Use Planning Division (LUP) is responsible for researching and implementing land use policy and regulations for the City of Berkeley. The land use policy team prepares amendments to the Zoning Ordinance,

the General Plan, area plans, and other long-range planning documents that guide future development and preservation in Berkeley. The development projects team reviews and entitles proposed projects that conform with the Zoning Ordinance, the General Plan, and other applicable plans, policies and regulations.

- **Office of Energy and Sustainable Development**: The Office of Energy and Sustainable Development Division (OESD) develops policies and implements programs to promote resilience and sustainable practices, and to reduce energy and water use and the associated greenhouse gas emissions in both City operations and the Berkeley community.
- **Toxics Management Division**: The Toxics Management Division (TMD) is the City's regulatory agency and a State-Certified Unified Program Agency (CUPA), responsible for implementing, inspecting and enforcing California Environmental Protection Agency and hazardous materials codes associated with the Governor's Office of Emergency Services and State Fire Marshall within the City of Berkeley. TMD also responds to community complaints, assists the City with toxicological concerns, and inspects industrial sites for storm water pollution prevention.

Challenges

The Planning and Development Department faces the following challenges:

- **Implementing New Legislation**. The department must implement new local and state legislation in a timely manner, which sometimes requires additional staff resources, the development and deployment of new technology tools, and modifications to operations.
- **Ineffective Software.** Existing software (e.g., permitting, rental housing inspection, CUPA reporting, time tracking, file sharing, online payments, e-check functionality) is not effectively meeting department needs and is creating customer service and efficiency challenges, including delays in turnaround times for permit applications.
- **Staff Turnover.** Although the department's vacancy rate has decreased significantly over the past two years and our recruiting efforts have been very successful, we have experienced turnover of veteran staff in positions at all levels.
- **Macroeconomic Factors Impacting Development**. Following an 'up cycle' of high levels of construction and development activity that lasted for over a decade, macroeconomic factors—such as increased interest rates, increased costs of construction materials and labor, and softening rents—have led to a slowdown of new housing construction starts.
- **Overturned Natural Gas Ban**. In January 2024, the Ninth Circuit US Court of Appeals chose to uphold the decision in April to invalidate Berkeley's ban on natural gas infrastructure in new construction, denying the City's request for a re-hearing. This decision was a setback to efforts to meet the City's Climate Action Plan goals.

Accomplishments

Following are some of the highlights from the Planning and Development Department's numerous accomplishments:

- **New Housing Production.** In 2023, the Planning and Development Department issued certificates of occupancy for 715 new housing units, including 31 deed restricted affordable units.
- **Inspections Conducted and Permits Issued.** In 2023, the Toxics Management Division conducted 367 hazardous materials inspections and 148 stormwater inspections, the Building and Safety Division conducted 27,294 inspections and issued 3,865 building permits, the Permit Service Center received 27,127 applications (including revision and deferrals), completed 7,466 plan checks, and issued 867 "P" permits (for the Public Works Department), and the Rental Housing Team conducted 4,981 inspections.
- **Just Transition Pilot Program.** OESD initiated the $1.5 million Just Transition Pilot Program in 2023, which provides direct installation of building electrification measures in existing affordable housing buildings for low-to-moderate income households in Berkeley.
- **OPR Grant for General Plan Updates.** The Planning and Development Department, in partnership with the Ecology Center and the Berkeley Climate Equity Collaborative, was awarded a $497,492 grant from the Governor's Office of Planning and Research (OPR) Adaptation Planning Grant Program (APGP) in 2023 to update Berkeley's General Plan. Efforts are focused on updates to the Disaster Preparedness and Safety Element and development of an Environmental Justice Element.
- **Berkeley E-Bike Equity Project (BEEP).** In 2023, OESD launched the Berkeley E-Bike Equity Project (BEEP) which selected via lottery 56 income-qualified Berkeley households to receive free e-bikes, helmets, locks, training and quarterly safety/ maintenance checks. The program is being administered in partnership with Waterside Workshops, a local non-profit program whose youth interns are learning valuable e-bike assembly and maintenance skills as part of the BEEP.
- **Adoption of new Affordable Housing Requirements.** In January 2023, City Council adopted new affordable housing requirements for housing development projects recommended by LUP. New requirements were designed to facilitate and support increased affordable housing production in Berkeley.
- **Response to Berkeley Mudslide:** In January 2023, B&S responded to an emergency mudslide in northeast Berkeley. As first responders, B&S protected residents from immediate danger and then worked with geotechnical and structural engineers to secure the safety of buildings prior to residents' return.
- **Housing Element Update.** In February 2023, the California State Department of Housing & Community Development found Berkeley's Housing Element to be in substantial compliance with State law. Berkeley was the seventh of 109 municipalities in the Bay Area region to achieve this critical milestone. The Housing Element is a product of over 18 months of community engagement, research, technical analysis, and collaboration with policymakers, and establishes an ambitious, 8-year agenda for the City's housing policy and programs.
- **Bird Safe Building Provisions.** In June 2023, City Council adopted bird safe building provisions into the Zoning Ordinance recommended by LUP. New regulations will reduce bird collision deaths by requiring qualifying construction projects to use bird safe glass products and external building fixtures.

- **Collaborative Planning Process.** In July 2023, the Office of the Director, in conjunction with UC Berkeley's Capital Strategies Team, introduced a Collaborative Planning Process for UC's capital projects in the City environs that addressed the terms of the 2021 Long Range Development Plan Settlement Agreement between the City and the University.
- **Accessory Dwelling Units (ADUs).** In October 2023, City Council adopted new zoning regulations for ADUs recommended by LUP. The amendments included new policies for parking, fire safety, and building height and ensured Berkeley's ordinance complied with new State law.
- **Adoption of the Southside Zoning Amendments.** In December 2023, City Council adopted updated zoning standards for the Southside recommended by LUP. Amendments wrapped up a six-year process that addressed multiple City Council referrals requesting increased capacity for student housing near UC Campus.
- **Approval of North Berkeley and Ashby BART station areas as part of the Metropolitan Transportation Commission (MTC) Priority Sites Program.** In November 2023, the City's application for the North Berkeley and Ashby BART sites for inclusion in MTC's Priority Sites Program was successful. Inclusion in the Priority Sites list makes these sites eligible for current and potential future funding and technical assistance and will be integrated into relevant Plan Bay Area 2050+ strategies.
- **Adoption of the North Berkeley BART Objective Design Standards.** In December 2023, City Council adopted Objective Design Standards (ODS) for the North Berkeley BART station area, concluding a year-long public process led by LUP in partnership with BART. An application for land use entitlements from the North Berkeley Housing Partners development team was received in February 2024 that will be evaluated for compliance with adopted ODS.
- **The Rental Housing Safety Program (RHSP)** increased the size of their staff and are now conducting an average of 415 inspections per month. That's a 51 percent increase in the number of inspections performed monthly. Additionally, RHSP staff rewrote the Berkeley Housing Code, which was adopted by Council in December 2022.
- **The Retrofit Grants** program disbursed 11 design grants and 19 construction grants for a total of $903,461 to Berkeley property owners between July 2022 and January 2024. The City also continued enforcement of the soft story ordinance and during this same period 16 buildings completed mandatory retrofits and were removed from the inventory of potentially hazardous buildings, and 8 additional properties were added to the inventory.
- **Solar APP+ real time PV permitting.** B&S, in collaboration with IT, implemented a third-party software program, SolarAPP+, which streamlines solar permit issuance in September 2023. Implementation was funded with an $80K grant and ensures compliance with Senate Bill 379.

Significant Changes from Prior Year's Budget

The FY 27 Adopted all funds budget decreased by almost $240,000 over the FY 26 Adopted Budget of $36,631,009. This is primarily due to an increase in salaries and benefit costs, an increase in indirect cost charges due to a rate adjustment, and the City's General Fund

Budget Balancing exercise. The Planning and Development General Fund reduction was about $458,280 or 12% of its GF budget. The FY 27 and FY 28 Adopted Budget includes the following:

- Beginning in FY 2027, $89,268 in personnel costs will be shifted to Fund 621 (PSC) and $60,720 to Fund 622 (CUPA), generating total General Fund savings of $149,998 in FY 2027 and $154,618 in FY 2028. In addition, the Department identified that the General Fund share of Internal Service Fund charges was disproportionately high. Correcting this allocation results in General Fund savings of $308,271 in both FY 2027 and FY 2028. Combined, these adjustments produce $458,269 in General Fund savings in FY 2027 and $470,419 in FY 2028, meeting the 12.5% target in both years. These cost shifts do not create immediate service or community impacts; however, the Department will need to evaluate future fee adjustments to ensure enterprise funds can sustainably absorb the reallocated costs.

- Added a Permit Specialist position funded by enterprise funds.

Planning & Development Financial Summary

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Est. Actual	FY 2027 Adopted	FY 2028 Adopted
EXPENDITURES						
By Type:						
Salaries & Benefits	18,644,642	19,845,944	23,770,783	20,170,200	23,609,177	24,372,112
Services & Materials	4,071,423	4,966,078	6,530,533	5,410,037	6,327,610	5,996,730
Capital Outlay	13,371	-	46,000	-	55,000	15,000
Internal Services & All Other	3,803,765	4,142,299	4,283,695	4,204,062	4,470,069	4,516,035
	26,533,201	**28,954,321**	**34,631,011**	**29,784,299**	**34,461,856**	**34,899,877**
By Division:						
Office of Plan. & Dev Dir	3,342,412	4,199,621	6,070,362	4,895,734	5,760,068	5,579,278
Toxics Management	1,355,828	1,516,182	1,655,253	1,557,562	1,770,285	1,824,174
Energy & Sustainable Dev	2,006,274	2,180,218	2,227,559	2,810,948	2,142,121	2,193,853
Land Use Planning	6,654,813	7,871,823	8,860,700	7,002,987	8,525,952	8,690,316
Building & Safety	13,173,874	13,186,477	15,817,137	13,517,068	16,263,430	16,612,256
	26,533,201	**28,954,321**	**34,631,011**	**29,784,299**	**34,461,856**	**34,899,877**
By Fund:						
GF Discretionary	3,153,667	4,280,923	3,731,131	4,609,555	3,277,882	3,292,928
Climate Equity Action	194,383	118,141	-	7,876	-	-
Rental Housing Safety Prog	1,851,627	1,905,413	2,804,807	2,031,076	2,508,173	2,584,727
Park Tax	43,893	48,714	1,301	4,960	-	-
One-Time Grant:No Cap Exp	119,360	486,679	70,830	109,966	-	-
FEMA	789,481	878,886	1,083,907	610,943	911,004	911,004
Capital Improvements	21,897	23,645	33,448	31,489	28,117	28,875
Zero Waste	87,868	102,161	119,750	108,933	115,128	119,563
Sanitary Sewer Operation	49,388	53,871	59,110	59,492	62,796	64,302
Clean Storm Water	166,791	180,993	195,936	165,800	207,906	216,047
Permit Service Center	19,308,569	19,979,374	25,527,432	21,090,918	26,196,561	26,495,135
Unified Program (CUPA)	746,277	895,521	1,003,359	953,291	1,154,289	1,187,296
	26,533,201	**28,954,321**	**34,631,011**	**29,784,299**	**34,461,856**	**34,899,877**

Performance Measures Summary

The below table summarizes the Planning and Development Department's performance measures.

Division	Measure	Description	Target	Actual	Tracking
Building & Safety, Land Use Planning	Customer Satisfaction	Percent of respondents who: • Visited the City website prior to visiting the Permit Service Center (PSC) • Felt the website adequately prepared them for their visit • Felt they received professional and courteous service	▲	• 86.1% visited the website (prior 3-year avg: 84.2%) • 66.5% felt adequately prepared (prior 3-year avg: 62.2%) • 79.0% received courteous service (prior 3-year avg: 80.0%)	●
Building & Safety, Land Use Planning	Housing Development Progress	Annual number of units entitled, units issued building permits, and units granted occupancy, as reported through the Annual Progress Report to the State. Also includes the percentage of Regional Housing Needs Allocation (RHNA) goals met for the 2023–2031 cycle.	▲	• 1,495 units entitled in 2025 • 463 units issued building permits in 2025 • 23.7% of RHNA building permit goals met for the 2023–2031 cycle to date (2,117 units / 8,934 goal) • 493 units granted occupancy in 2025	●
Toxics Management	HMBP Compliance	By year, the number of businesses that submitted required Hazardous Materials Business Plans (HMBPs) and the compliance percentage that represents. Data is available after March 1 each year.	▲	• 531 businesses submitted HMBPs in 2025, out of 532 required, for a 99.8% compliance rate	●
Office of Energy and Sustainable Development (OESD)	BESO Energy Benchmarking Compliance	Percentage of covered commercial and multifamily buildings 15,000 square feet and greater that submitted annual energy benchmark reports, as required by Berkeley's Building Emissions Saving Ordinance (BESO).	▲	• 75% of commercial and multifamily buildings submitted annual energy benchmark reports during 2025	●

Division	Measure	Description	Target	Actual	Tracking
Building & Safety	Building Permit Applications and Finalizations	By year, the number of building permits applied for and finalized by permit type, including Fire and Public Works permits, and the percentage that represents.	**New Measure**	• Data pending	n/a
Building & Safety	Rental Housing Inspection Coverage	Rolling five-year percentage of rental units inspected, calculated as inspections divided by the total number of rental units in the City.	**New Measure**	• Data pending	n/a

● Meeting/exceeding target
● Near target
● Not meeting target

▲ Target is to increase numbers/percentages
▼ Target is to decrease numbers/percentages

Planning & Development Financial Summary

All Funding Sources **Division: Office of Plan. & Dev Dir**

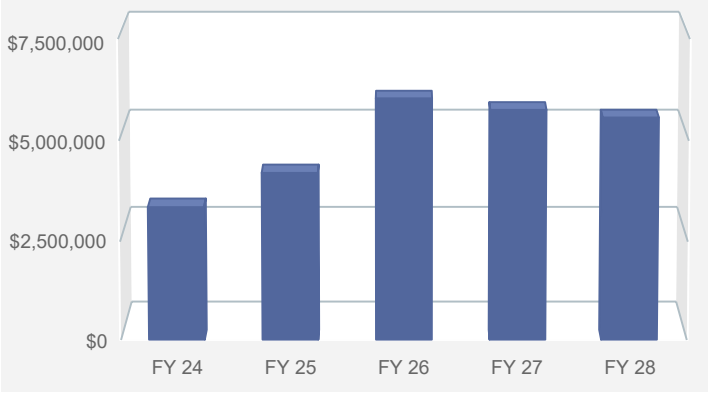
Mission Statement

The mission of the Planning & Development is to enhance safety, livability and resilience in the built environment and to work with the community to promote and protect Berkeley's distinctive neighborhoods, vibrant commercial areas, unique character and natural resources for current and future generations.

Selected Service Objectives

- Provides department-wide leadership, management oversight, and policy direction for overall operations and implementation. The office oversees information technology projects, special projects and research, budget and fiscal oversight, regulatory compliance and reporting, and purchasing, payroll and accounting services for the entire Department.

Five-Year Expenditures



Five Year History

	Audited Actual		Est. Actual	Budget				
	FY 24	FY 25	FY 26	Adopted FY 26	Adopted FY 27	% Change From PY	Adopted FY 28	% Change From PY
Expenditure Category								
Salaries & Benefits**	$ 1,388,132	$ 1,925,786	$ 2,159,266	$ 2,121,466	$2,457,663	15.85%	$2,523,093	2.66%
Services & Materials	212,955	207,221	645,988	1,857,420	1,608,170	(13.42%)	1,357,920	(15.56%)
Internal Services & All Other	1,741,325	2,066,614	2,090,480	2,091,476	1,694,235	(18.99%)	1,698,265	0.24%
Adopted Tier 1 Funding *					-			
Total Expenditures	**$ 3,342,412**	**$ 4,199,621**	**$ 4,895,734**	**$ 6,070,362**	**$5,760,068**	**(5.11%)**	**$5,579,278**	**(3.14%)**
Annual Percentage Change		25.65%	16.58%	44.55%	(5.11%)		(3.14%)	

Planning & Development Financial Summary

All Funding Sources **Division: Toxics Management**

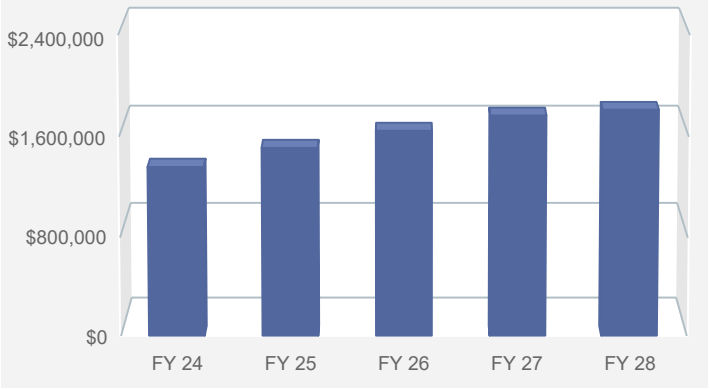
Mission Statement

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Selected Service Objectives

- Serves as City's regulatory agency and a State-Certified Unified Program Agency (CUPA), responsible for implementing, inspecting and enforcing California Environmental Protection Agency and hazardous materials codes associated with the Governor's Office of Emergency Services and State Fire Marshall within the City of Berkeley.
- Responds to community complaints, assists the City with toxicological concerns, and inspects industrial sites for storm water pollution prevention.

Five-Year Expenditures



Five Year History

	Audited Actual			Budget				
	FY 24	FY 25	Est. Actual FY 26	Adopted FY 26	Adopted FY 27	% Change From PY	Adopted FY 28	% Change From PY
Expenditure Category								
Salaries & Benefits**	$ 1,143,114	$ 1,244,456	$ 1,313,905	$ 1,398,475	$ 1,473,901	5.39%	$ 1,526,620	3.58%
Services & Materials	39,826	89,670	57,334	75,021	57,075	(23.92%)	53,975	(5.43%)
Internal Services & All Other	172,888	182,056	186,323	181,757	239,309	31.66%	243,579	1.78%
	-	-	-	-	-	0.00%	-	0.00%
	-	-	-	-	-	0.00%	-	0.00%
	-	-	-	-	-	0.00%	-	0.00%
	-	-	-	-	-	0.00%	-	0.00%
	-	-	-	-	-	0.00%	-	0.00%
Adopted Tier 1 Funding *								
Total Expenditures	**$ 1,355,828**	**$ 1,516,182**	**$ 1,557,562**	**$ 1,655,253**	**$ 1,770,285**	**6.95%**	**$ 1,824,174**	**3.04%**
Annual Percentage Change		11.83%	2.73%	9.17%	6.95%		3.04%	

Planning & Development Financial Summary

All Funding Sources **Division: Energy & Sustainable Dev**

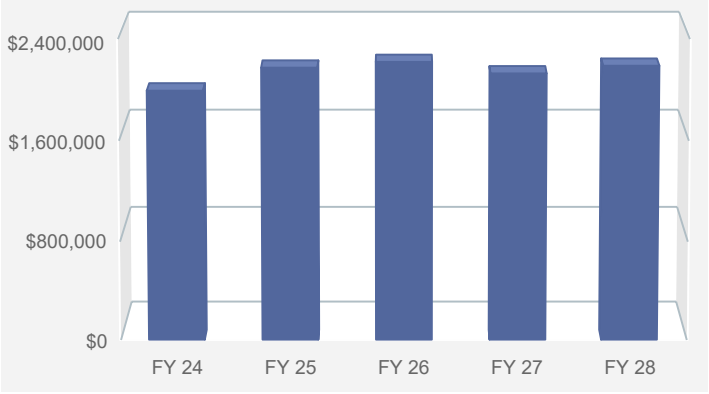
Mission Statement

The mission of the Planning & Development is to enhance safety, livability and resilience in the built environment and to work with the community to promote and protect Berkeley's distinctive neighborhoods, vibrant commercial areas, unique character and natural resources for current and future generations.

Selected Service Objectives

- Develops policies and implements programs to promote resilience and sustainable practices, and to reduce energy and water use and the associated greenhouse gas emissions in both City operations and the Berkeley community.

Five-Year Expenditures



Five Year History

	Audited Actual		Est. Actual	Budget				
	FY 24	FY 25	FY 26	Adopted FY 26	Adopted FY 27	% Change From PY	Adopted FY 28	% Change From PY
Expenditure Category								
Salaries & Benefits**	$ 1,506,400	$ 1,515,933	$ 1,661,701	$ 1,881,247	$1,736,803	(7.68%)	$ 1,786,488	2.86%
Services & Materials	414,245	587,328	1,058,698	255,734	256,145	0.16%	256,145	0.00%
Internal Services & All Other	85,629	76,957	90,549	90,578	149,173	64.69%	151,220	1.37%
Adopted Tier 1 Funding *								
Total Expenditures	**$ 2,006,274**	**$ 2,180,218**	**$ 2,810,948**	**$ 2,227,559**	**$2,142,121**	**(3.84%)**	**$ 2,193,853**	**2.41%**
Annual Percentage Change		8.67%	28.93%	2.17%	(3.84%)		2.41%	

Planning & Development Financial Summary

All Funding Sources **Division: Land Use Planning**

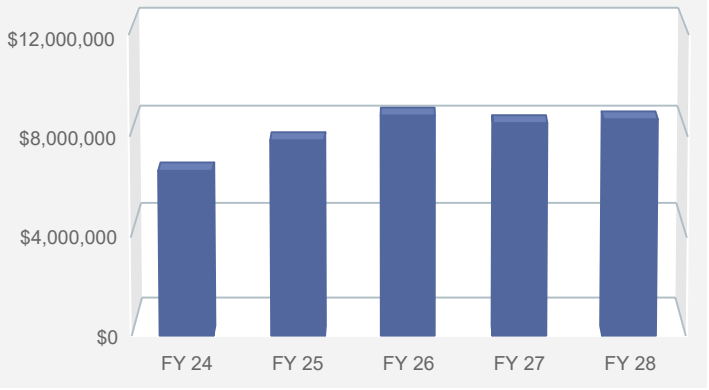
Mission Statement

The mission of the Planning & Development is to enhance safety, livability and resilience in the built environment and to work with the community to promote and protect Berkeley's distinctive neighborhoods, vibrant commercial areas, unique character and natural resources for current and future generations.

Selected Service Objectives

- Responsible for researching and implementing land use policy and regulations for the City of Berkeley. The land use policy team prepares amendments to the Zoning Ordinance, the General Plan, area plans, and other long-range planning documents that guide future development and preservation in Berkeley.
- Reviews and entitles proposed projects that conform with the Zoning Ordinance, the General Plan, and other applicable plans, policies and regulations.

Five-Year Expenditures



Five Year History

	Audited Actual			Budget				
	FY 24	FY 25	Est. Actual FY 26	Adopted FY 26	Adopted FY 27	% Change From PY	Adopted FY 28	% Change From PY
Expenditure Category								
Salaries & Benefits**	$ 5,255,998	$ 5,508,028	$4,980,068	$ 7,026,290	$6,365,505	(9.40%)	$ 6,590,409	3.53%
Services & Materials	819,358	1,790,770	1,488,784	1,164,800	1,277,262	9.66%	1,199,732	(6.07%)
Capital Outlay	-	-	-	15,000	5,000	(66.67%)	5,000	0.00%
Internal Services & All Other Adopted Tier 1 Funding *	579,457	573,025	534,135	654,610	878,185	34.15%	895,175	1.93%
Total Expenditures	**$ 6,654,813**	**$ 7,871,823**	**$7,002,987**	**$ 8,860,700**	**$8,525,952**	**(3.78%)**	**$ 8,690,316**	**1.93%**
Annual Percentage Change		18.29%	(11.04%)	12.56%	(3.78%)		1.93%	

Planning & Development Financial Summary

All Funding Sources **Division: Building & Safety**

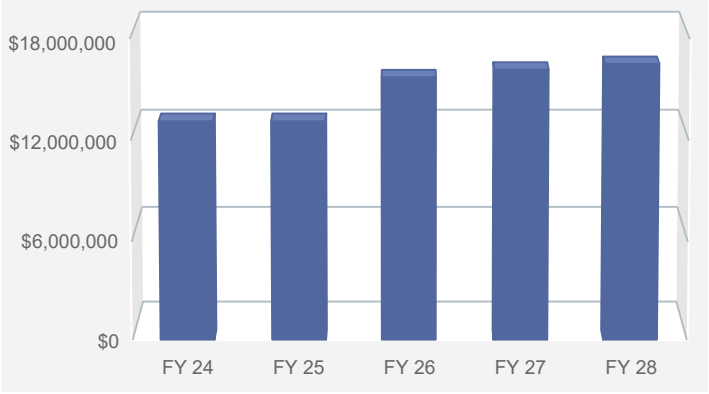
Mission Statement

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Selected Service Objectives

- Reviews proposed construction documents for conformance to the building code, energy code, and other applicable codes; approves building, plumbing, mechanical and electrical permits; inspects construction projects to ensure conformance with the approved plans and code provisions.
- Investigates work done without permits.
- Provides code information and interpretation to the public and other city agencies.
- Ensures the safety of Berkeley's rental housing stock
- Manages programs to mitigate seismic risk in existing buildings.

Five-Year Expenditures



Five Year History

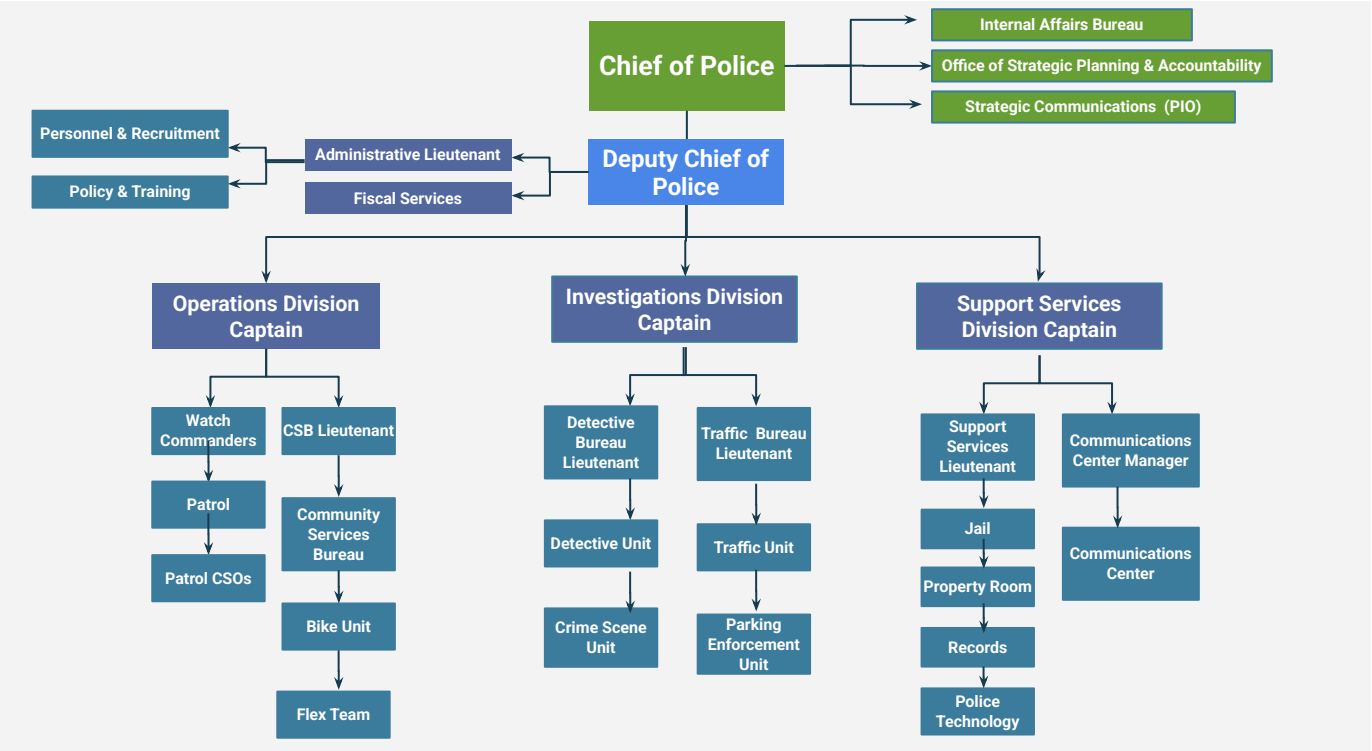
	Audited Actual			Budget				
	FY 24	FY 25	Est. Actual FY 26	Adopted FY 26	Adopted FY 27	% Change From PY	Adopted FY 28	% Change From PY
Expenditure Category								
Salaries & Benefits**	$ 9,350,998	$ 9,651,741	$ 10,055,260	$ 11,343,305	$ 11,575,305	2.05%	$ 11,945,502	3.20%
Services & Materials	2,585,039	2,291,089	2,159,233	3,177,558	3,128,958	(1.53%)	3,128,958	0.00%
Capital Outlay	13,371	-	-	31,000	50,000	61.29%	10,000	(80.00%)
Internal Services & All Other	1,224,466	1,243,647	1,302,575	1,265,274	1,509,167	19.28%	1,527,796	1.23%
	-	-	-	-	-	0.00%	-	0.00%
	-	-	-	-	-	0.00%	-	0.00%
	-	-	-	-	-	0.00%	-	0.00%
	-	-	-	-	-	0.00%	-	0.00%
Adopted Tier 1 Funding *								
Total Expenditures	**$ 13,173,874**	**$ 13,186,477**	**$ 13,517,068**	**$ 15,817,137**	**$ 16,263,430**	**2.82%**	**$ 16,612,256**	**2.14%**
Annual Percentage Change		0.10%	2.51%	19.95%	2.82%		2.14%	

Police

Mission Statement

Our mission is to safeguard our diverse community through proactive law enforcement and problem solving, treating all people with dignity and respect.

Organizational Chart



Police Overview

The Police Department maintains law and order in the City, including laws of the United States, the State of California, and all City ordinances. There are limited exceptions when such enforcement is by law, ordinance, or the City Charter made the responsibility of another officer, department, or the responsibility of a state or federal agency. Additionally, the Police Department administers the City jail and the care, custody, and control of prisoners. The work of this department at times includes the performance of such other functions as may be assigned by the City Manager or prescribed by ordinance of the Council or by applicable state law.

The Berkeley Police Department is organized into three divisions, along with the Offices of the Chief and Deputy Chief, to deliver the following baseline services:

- **Office of the Chief:** The Office of the Chief provides overall leadership and administrative oversight for the Police Department. The Office includes the Chief of Police, Strategic Communications (Public Information Officer), Office of Strategic Planning & Accountability, and the Internal Affairs Bureau.

- **Office of the Deputy Chief:** The Office of the Deputy Chief oversees the Operations, Investigations, and Support Services Divisions, as well as Fiscal Services and the Administrative Lieutenant. The Administrative Lieutenant oversees the department's Policy & Training and Recruitment & Employee Relations functions.
- **Operations Division:** The Division, led by a Captain, supports the department's mission by responding to calls for service, conducting initial criminal investigations, making arrests, issuing citations, and providing crime prevention services and proactive problem-solving efforts, all focused on safeguarding the community.
- **Investigations Division:** The Division, led by a Captain, supports the Department's mission through the work of two Bureaus. The Detective Bureau, led by a Lieutenant, oversees the Detective Unit and the Crime Scene Unit. The Traffic Bureau, led by a Lieutenant, oversees the Traffic Unit's Motorcycle Officers and the Parking Unit.
- **Support Services Division:** The Division, led by a Captain, supports the Department's mission through a variety of essential operational and administrative activities. The Support Services Division comprises the Support Services Lieutenant- who oversees the Berkeley City Jail, Records, the Property and Evidence Unit, and Police Technology- and the Communications Center Manager, who oversees the Public Safety Communications Center that receives and dispatches calls for Police, Fire, and Medical Services.

Challenges

The Police Department's challenges include:

- **Staffing and Recruitment:** Staffing and recruitment continue to be a challenge. The Department currently employs 154 sworn officers against an authorized strength of 174 and the Communications Center is staffed with 20 dispatchers against 32 authorized positions. The labor market for police recruits and public safety dispatchers remains tight, Berkeley maintains high eligibility requirements, and both the background process and academy training take considerable time. The timeline from recruitment to working as a solo officer routinely runs 18 months, meaning even short interruptions to hiring compound quickly against an average annual attrition rate near 9%. Continued investment in recruiting partnerships, targeted hiring events, and assessment tools such as CritiCall is essential to stabilize sworn and dispatcher staffing.
- **Rising Demand for Emergency Response:** While overall calls for service decreased slightly in 2025, 911 calls rose approximately 6% and reached their highest level in several years. Because 911 calls require the Department's most urgent response, this trend places growing pressure on patrol and the Communications Center even as non- emergency volume softens. Maintaining Berkeley's competitive median response times- seven minutes for Priority 1 calls in 2025- requires continued investment in the people, technology, and workflows that multiply the impact of existing staff.
- **Officer Development Training Programs:** The nature of policing continues to evolve rapidly. To sustain the level of service our community expects, the Department must ensure existing training is adequate and develop or complete new trainings in topics like Fair and Impartial Policing, Procedural Justice, Implicit Bias, and Hate Crimes. Finding or developing expanded training, together with the limited staff available to

backfill absences so officers can attend, remains an ongoing challenge. This work also includes expanding LIDAR certification into patrol, launching a formal mentorship program, and improving the tracking of wellness indicators such as access to time off, training, and physical fitness time.

- **Technology Gap:** A lean roster cannot simply absorb more work. The Department's ability to deliver high-quality service depends on equipping officers and detectives with modern tools that provide better real-time information and support data-driven deployment. The Department seeks continued investment in technology- including the Automated License Plate Reader (ALPR) program, fixed surveillance cameras, Drone as First Responder (DFR) capability, and a Real-Time Information Center- Berkeley risks falling behind neighboring agencies at a moment when recruitment and retention increasingly depend on modern working conditions.

Accomplishments

Highlights of recent Police Department accomplishments include:

- **Historic Reduction in Gun Violence:** For the first time in at least a decade, Berkeley recorded zero fatal or injury shootings in 2025. Total shootings dropped 40% (from 25 to 15) and robberies fell 20%. Gun arrests rose 31% even as overall gun cases declined 38%, and the Department recovered 114 firearms- 52 through search warrants and 17 through proactive traffic stops. These results reflect a sustained, multi- year investment in both targeted enforcement and community partnerships through the City- run Gun Violence Intervention and Prevention Program (GVIPP), Live Free, and the National Institute for Criminal Justice Reform.
- **Automated License Plate Reader (ALPR) Deployment:** With Council approval, BPD deployed its ALPR network citywide in 2025. In its first full year, the system generated 621 stolen vehicle alerts and 78 felony vehicle alerts, contributed to at least 37 stolen vehicle recoveries, played a role in 58 arrests, and supported 121 cases. Integration with regional ALPR infrastructure allows Berkeley officers and detectives to track suspect vehicles throughout the East Bay, turning a local tool into a force multiplier for public safety across the region.
- **Flex Team Operations:** A part- time Flex Team framework produced 23 targeted operations and 141 arrests in 2025, primarily focused on organized retail theft. Nearly 72% of those arrested faced additional criminal charges, and 42% were on probation or parole at the time of arrest or had offenses that qualified as felonies under Proposition 36. Theft clearance jumped from approximately 10% in prior years to 20% since operations began, and some retail partners report shrinkage reductions approaching $1 million. Building on these results, BPD hopes to launch a full- time Flex Team in the Summer of 2026 with three dedicated officer positions.
- **Community Service Officers in Patrol:** The CSO patrol program was fully rolled out in 2025. Three CSOs completed field training and independently handled over 1,500 non- emergency calls, routine reports, and traffic control assignments- calls that would otherwise have gone to patrol. Combined with the Bike Unit and Flex Team, the program helped reduce average calls per officer per shift from 6.3 in 2023 to 6.0 in 2025. Three additional CSOs are transferring to patrol in 2026, and the Department is planning to expand CSO roles into investigations to support detectives with evidence collection, report preparation, and data entry. The CSO program is a key piece of the City's Reimagining Public Safety initiative.

- **Communications Center Initiatives:** In partnership with the Fire Department, the Department built a foundation of initiatives designed to grow and sustain the Communications Center for the long term. Quarterly Virtual Recruiting Events reached 1,197 potential candidates, and the rollout of CritiCall- a pre- employment assessment- improved the quality of the applicant pipeline. A new Call Taker position provides a more manageable entry point for recruits, with new Call Takers completing training at a higher rate than in previous cohorts. The Department hired nine new dispatchers in 2025 and is advancing toward implementation of protocol- based dispatching and exploration of a virtual agent to triage non- emergency calls.
- **Improved Clearance Rates:** Clearance rates (the percentage of cases closed within a year of being reported) improved in most categories in 2025. Robbery clearance rose from 34% to 49%, theft clearance jumped from 17% to 20%, and felony assault clearance reached 63%- the highest in the five- year window. Homicide clearance remained at 100% for the fifth consecutive year. These gains reflect the combined impact of ALPR- supported investigations, Flex Team operations, and sustained detective work.
- **Traffic Safety Partnerships:** Berkeley recorded 784 total collisions in 2025, an 11% decrease from 2024. The Department deepened its collaboration with Vision Zero stakeholders and conducted High Intensity Traffic Team (HITT) operations with 11 partner agencies- a single February operation put 17 officers on Berkeley streets and produced 185 citations in five hours. Drive Safer, Drive Longer classes for aging drivers were expanded, DUI checkpoints increased, and collision data from the Transparency Hub continued to guide enforcement priorities.
- **Transparency and Accountability:** The Department continued to expand its Transparency Hub, which provides the public with near-real-time, area-specific data on policing activities, calls for service, crimes, traffic safety, and community engagement. The 2025 Annual Report, presented to Council in March 2026, represents the Department's most comprehensive public accounting to date of staffing, workload, crime trends, traffic safety, stop data, and use of force. Annual statistical bias testing- including at-fault collision benchmarking, yield- rate analysis, and Veil of Darkness testing- continued to show alignment with race-neutral policing in 2025.

Significant Changes from Prior Year's Budget

The FY27 Adopted All Funds Budget increased by $661,150 over the FY26 Adopted Budget of $106,237,136. However, the FY27 Adopted General Fund budget decreased by $5.1 million compared to FY27 Baseline budget.. This includes the following budget reductions, balancing strategies, and cost shifting to address the structural deficit.

- **Significant Personnel Changes**: The Department is currently operating at minimum staffing levels. The proposed 10% reduction requires significant personnel reductions that includes reduction of 39 positions (25 sworn, 13 Public Safety Dispatcher, 1 non-sworn) that materially reduces public safety service levels and compromises the department's specialized units to respond effectively to community needs. **For FY27, the strategy is to utilize one-time funds to delay the elimination of 21 positions until the outcome of the November 2026 Sales and Use Tax measure is known. Should voters approve the Sales and Use Tax measure, the resulting revenue is proposed to be allocated to maintain the 21 identified sworn and non-sworn positions.**

- **Reduction of $150,000 in overtime:** While the Department currently anticipates that it can reduce overtime costs, they can be further reduced through targeted technology investments. Communications Center Technology investments improve training success rates and reduce the volume of calls requiring dispatcher intervention, directly lowering dispatcher overtime and stabilizing staffing.
- **Significant NonPersonnel (Operations) Changes:** Non-personnel expenditures identified for reduction are a combination of contractual expenses, training/travel, software subscriptions, uniform/gear, and other purchases that are proposed to be cost shifted to the following special funds: Citizen Option Fund (Fund 159), State Asset Forfeiture (Fund 106), and Prop 172 (fund 126).

Because approximately 93% of the Police Department's General Fund budget is allocated to personnel costs, reductions at this scale cannot be absorbed through non-personnel savings alone. The personnel changes outlined above will have the following operational impacts:

- **Patrol and Specialty Unit Consolidation:** The elimination of 25 sworn positions, combined with an average annual attrition rate of approximately 9% and a recruitment-to-solo-deployment timeline of roughly 18 months, will further reduce the Department's deployable sworn strength below the current filled level of 154. To preserve minimum patrol staffing, the Department will need to consolidate or reduce specialty functions, including the Traffic Bureau, Community Services Bureau, Bicycle Team, and portions of the Detective Bureau. This will shift proactive traffic enforcement, complex investigations, community engagement, and flexible deployment capacity back onto patrol units already operating with limited margin, reducing the Department's ability to sustain proactive enforcement, follow-up investigations, and community problem-solving at current service levels.
- **Communications Center Service Capacity:** The reduction of 13 Public Safety Dispatcher positions will lower the Center's authorized strength from 32 to 19, well under the staffing required to sustain 24/7 emergency and non-emergency call-handling and police, fire, and medical dispatch. Because only fully trained Public Safety Dispatcher II personnel are qualified to independently dispatch emergency calls, and new-hire attrition during training has averaged approximately 67% over the past four years, the reduced authorized strength will constrain the Department's ability to rebuild capacity through hiring and will increase reliance on mandatory overtime to maintain minimum staffing. This reduction directly affects call-handling capacity, dispatch reliability, and response times for emergency calls, and it narrows the Department's margin to absorb routine absences for training, illness, and leave without creating coverage gaps.
- **Recruitment Pipeline and Attrition Risk:** Approximately 22 sworn personnel are eligible to retire by the end of calendar year 2026. Maintaining open, funded positions to hire into is essential to offset ongoing retirements and separations, as the Department must hire 14–16 officers annually simply to sustain current sworn strength. If the reductions result in extended hiring interruptions, staffing will continue to decline at historical attrition rates beyond the levels modeled in this budget. Experience from prior disruptions- including the post-COVID period, during which sworn staffing fell from 169 to 148 between 2019 and 2022- demonstrates that

recovery can take multiple years once the recruitment pipeline is interrupted, even after funding is restored.

- **Revenue-Contingent Mitigation:** Should voters approve the Sales and Use Tax measure, the resulting revenue is proposed to restore the 21 identified sworn and non-sworn positions, substantially mitigating the operational impacts described above and preserving specialty unit capacity, dispatch reliability, and the recruitment pipeline needed to stabilize staffing over a multi-year horizon.

Even within these reduced staffing parameters, the Department's FY27 strategic budget priorities target investments most likely to sustain core service delivery and protect the long-term recruitment pipeline. These priorities focus on technology-enabled public safety, modernized Communications Center operations, facility improvements, and workforce development:

- **Communications Center Facility Expansion & Operational Modernization:** A new project to physically expand the Communications Center footprint with additional dispatch workstations and desks to accommodate growth. In addition to facility upgrades, the Department will implement new Emergency Dispatch Protocols for police and fire calls and focus on fully staffing PSD I positions to create a sustainable pipeline for PSD II dispatchers. The project is expected to increase call-taking capacity, reduce response times, alleviate staffing shortage pressures, and improve workforce stability by providing a modernized environment for dispatchers. (Supporting departments: IT, Public Works; Period: June 2026 - June 2027.)
- **Jail Control Panel Upgrade:** Finalizing facility improvements and upgrading the control panel in the Berkeley City Jail. These enhancements will improve safety for staff and detainees and increase operational efficiency. (Supporting departments: IT, Public Works; Period: January 2025 - June 2026.)
- **Mentorship Program:** Launch of a formal mentorship program and expansion of coaching and feedback loops across all divisions, in partnership with Human Resources. The program is intended to reduce burnout, accelerate return- to- work timelines, and improve retention. (Supporting department: HR; Period: January 2026 - June 2026)

Police Financial Summary

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Est. Actual	FY 2027 Adopted	FY 2028 Adopted
EXPENDITURES						
By Type:						
Salaries & Benefits	79,779,644	83,036,482	97,707,443	94,374,246	98,058,531	99,732,735
Services & Materials	4,639,451	4,870,996	3,099,071	4,438,833	4,271,137	4,196,507
Capital Outlay	573,200	333,034	824,861	340,916	162,861	162,861
Internal Services & All Other	5,723,879	5,536,527	4,605,760	5,687,624	4,405,760	4,405,760
Adopted Tier 1 Funding *			425,000		-	-
	90,716,174	**93,777,039**	**106,662,135**	**104,841,619**	**106,898,289**	**108,497,863**
By Division:						
Office of the Police Chief	5,490,240	5,448,492	2,343,245	5,978,985	6,495,097	6,460,710
Police Operations	45,356,239	45,847,040	56,311,263	52,523,237	52,925,431	53,762,116
Police Investigations	17,951,362	18,715,839	22,279,496	21,269,533	22,100,637	22,425,783
Professional Standards	4,473,673	4,640,402	4,954,732	4,846,045	3,813,000	3,847,414
Support Services	17,444,660	19,125,266	20,348,399	20,223,819	21,564,124	22,001,840
Adopted Tier 1 Funding *			375,000		-	-
	90,716,174	**93,777,039**	**106,612,135**	**104,841,619**	**106,898,289**	**108,497,863**
By Fund:						
GF Discretionary	85,926,952	88,414,400	101,282,781	99,710,320	101,111,169	102,678,284
Asset Forfeiture	94,910	113,480	61,000	-	61,000	61,000
State Proposition 172	1,177,203	997,839	448,975	988,793	303,150	303,150
City Optional Public Safety	82,837	357,616	272,448	108,689	658,140	658,510
OTS DUI Enforsmt Educ Prg	234,531	168,704	149,321	151,466	253,900	253,900
Alcoholic Bev Ctr Ots/Uc	-	-	60,237	62,129	97,330	97,330
One-Time Grant:No Cap Exp	179,388	121,587	-	122,203	336,606	270,709
JAG Grant	59,292	73,822	60,759	90,104	50,000	50,000
Parking Meter Fund	2,961,061	3,529,591	3,901,614	3,607,915	4,026,994	4,124,980
Adopted Tier 1 Funding *			375,000		-	-
	90,716,174	**93,777,039**	**106,612,135**	**104,841,619**	**106,898,289**	**108,497,863**

* Includes approved department requests and Council budget referrals; see FY 2025-2026 Adopted Tier 1 Funding Matrix for details.

Performance Measures Summary

The below table summarizes the Police Department's performance measures.

Division	Measure	Description	Target	Actual	Tracking
Investigations	Homicide Clearance Rate	Percentage of homicide cases cleared by arrest or exceptional means within one month of report	75%	• 100%	●
Investigations	Non-Fatal Shootings Clearance Rate	Percentage of non-fatal shootings cases cleared by arrest or exceptional means within one month of report	50%	• 75%	●
Investigations	Retail Theft Clearance Rate	Percentage of retail theft cases cleared by arrest or exceptional means within one month of report	20%	• 24%	●
Investigations	Median Response Time (P1)	The median time (in minutes) from dispatch to arrival of the first officer to Priority 1 calls for service	<= 8 minutes	• 7 minutes	●
Investigations	Speeding-Related Collisions	Number of injury collisions where the Primary Collision Factor (PCF) was unsafe speed	▼	• 90, down from 134	●
Office of the Deputy Chief	Sworn Staffing Level	Number of filled sworn positions	164	• 154	●
Office of the Deputy Chief	Dispatch Staffing Level	Number of filled dispatcher positions	29	• 20	●

● Meeting/exceeding target
● Near target
● Not meeting target

▲ Target is to increase numbers/percentages
▼ Target is to decrease numbers/percentages

Police Financial Summary

All Funding Sources

Division: Office of the Police Chief

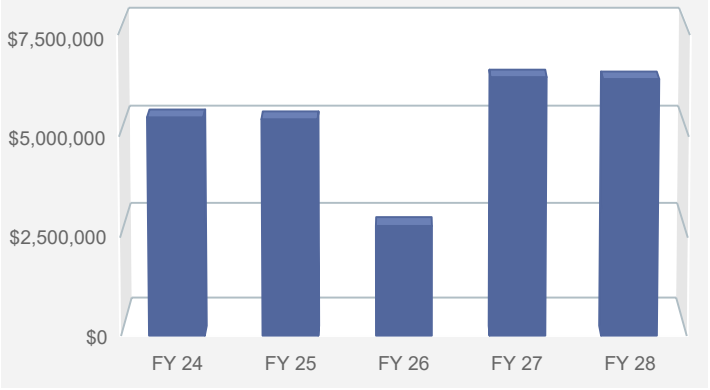
Mission Statement

The mission of the Police is to safeguard our diverse community through proactive law enforcement and problem solving, treating all people with dignity and respect.

Selected Service Objectives

- Provides overall leadership and administrative oversight for the Police Department. The Office includes the Chief of Police, Strategic Communications (Public Information Officer), Office of Strategic Planning & Accountability, and the Internal Affairs Bureau.

Five-Year Expenditures



Five Year History

	Audited Actual		Est. Actual	Budget				
	FY 24	FY 25	FY 26	Adopted FY 26	Adopted FY 27	% Change From PY	Adopted FY 28	% Change From PY
Expenditure Category								
Salaries & Benefits**	$ 2,619,606	$ 2,997,637	$ 3,601,263	$ (268,587)	$ 3,776,679	(1506.13%)	$ 3,817,292	1.08%
Services & Materials	170,559	250,012	176,878	210,989	517,575	145.31%	442,575	(14.49%)
Internal Services & All Other	2,700,075	2,200,843	2,200,844	2,400,843	2,200,843	(8.33%)	2,200,843	0.00%
Adopted Tier 1 Funding *				425,000	-		-	
Total Expenditures	**$ 5,490,240**	**$ 5,448,492**	**$ 5,978,985**	**$ 2,768,245**	**$ 6,495,097**	**134.63%**	**$ 6,460,710**	**(0.53%)**
Annual Percentage Change		(0.76%)	9.74%	(49.19%)	134.63%		(0.53%)	

* Includes approved department requests and Council budget referrals; see FY 2025-2026 Adopted Tier 1 Funding Matrix for details.

Police Financial Summary

All Funding Sources

Mission Statement

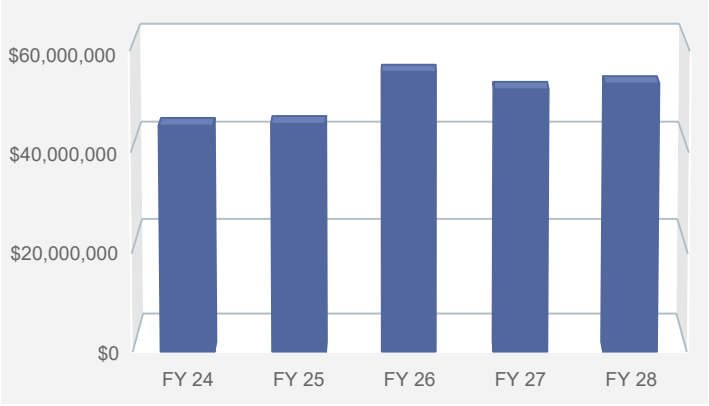
The mission of the Police is to safeguard our diverse community through proactive law enforcement and problem solving, treating all people with dignity and respect.

Selected Service Objectives

- Supports the department's mission by responding to calls for service, conducting initial criminal investigations, making arrests, issuing citations, and providing crime prevention services and proactive problem-solving efforts, all focused on safeguarding the community.

Division: Police Operations

Five-Year Expenditures



Five Year History

	Audited Actual			Budget				
	FY 24	FY 25	Est. Actual FY 26	Adopted FY 26	Adopted FY 27	% Change From PY	Adopted FY 28	% Change From PY
Expenditure Category								
Salaries & Benefits**	$ 44,045,609	$ 44,762,827	$ 51,439,466	$ 55,907,801	$52,567,385	(5.97%)	$ 53,404,070	1.59%
Services & Materials	1,274,182	1,084,213	991,166	374,652	336,046	(10.30%)	336,046	0.00%
Capital Outlay	36,448	-	92,605	28,810	22,000	(23.64%)	22,000	0.00%
Adopted Tier 1 Funding *								
Total Expenditures	**$ 45,356,239**	**$ 45,847,040**	**$ 52,523,237**	**$ 56,311,263**	**$52,925,431**	**(6.01%)**	**$ 53,762,116**	**1.58%**
Annual Percentage Change		1.08%	14.56%	22.82%	(6.01%)		1.58%	

Police Financial Summary

All Funding Sources

Division: Police Investigations

Mission Statement

The mission of the Police is to safeguard our diverse community through proactive law enforcement and problem solving, treating all people with dignity and respect.

Selected Service Objectives

- Detective Bureau conducts follow-up investigations on felony crimes, including homicides, felony assaults, robberies, sexual assaults, domestic violence assaults, sexual assaults on children and minors, residential and commercial burglaries, identity theft, fraud, forgery, and elder abuse, among other offenses.
- Traffic Bureau consists of the Traffic Unit's Motorcycle Officers who focus on community safety through enforcement of traffic laws, investigation of serious injury traffic collisions including fatalities, driving under the influence (DUI) enforcement, and coordinating grant-funded focused enforcement efforts.
- Parking Enforcement Bureau's Parking Enforcement Officers (PEO) enforce applicable state and local codes which regulate parking in the City of Berkeley.
- Crime Scene Unit is responsible for properly identifying, seizing, and documenting forensic crime scene evidence.

Five-Year Expenditures



Five Year History

	Audited Actual			Budget				
	FY 24	FY 25	Est. Actual FY 26	Adopted FY 26	Adopted FY 27	% Change From PY	Adopted FY 28	% Change From PY
Expenditure Category								
Salaries & Benefits**	$ 16,346,292	$ 17,182,884	$ 19,963,644	$ 20,632,726	$ 20,776,645	0.70%	$ 21,101,791	1.56%
Services & Materials	1,068,508	970,603	788,150	1,203,165	896,977	(25.45%)	896,977	0.00%
Capital Outlay	73,549	62,315	-	37,850	21,260	(43.83%)	21,260	0.00%
Internal Services & All Other	463,013	500,037	517,739	405,755	405,755	0.00%	405,755	0.00%
Adopted Tier 1 Funding *								
Total Expenditures	**$ 17,951,362**	**$ 18,715,839**	**$ 21,269,533**	**$ 22,279,496**	**$ 22,100,637**	**(0.80%)**	**$ 22,425,783**	**1.47%**
Annual Percentage Change		4.26%	13.64%	19.04%	(0.80%)		1.47%	

Police Financial Summary

All Funding Sources

Division: Professional Standards

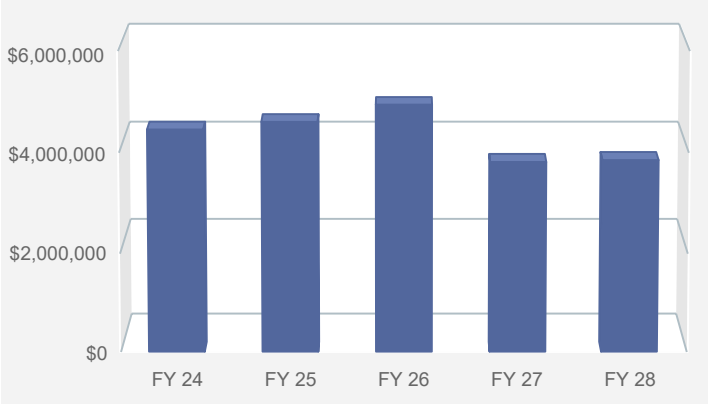
Mission Statement

The mission of the Police is to safeguard our diverse community through proactive law enforcement and problem solving, treating all people with dignity and respect.

Selected Service Objectives

- Administration of its hiring and training efforts, policy review and maintenance, and systems review, auditing, and project coordination.
- Facilitates and coordinates all training needs for sworn and non-sworn staff.

Five-Year Expenditures



Five Year History

	Audited Actual			Budget				
	FY 24	FY 25	Est. Actual FY 26	Adopted FY 26	Adopted FY 27	% Change From PY	Adopted FY 28	% Change From PY
Expenditure Category								
Salaries & Benefits**	$ 3,564,504	$ 3,610,268	$ 3,629,479	$ 4,382,576	$3,006,000	(31.41%)	$ 3,040,414	1.14%
Services & Materials	909,169	1,030,134	1,216,566	568,603	807,000	41.93%	807,000	0.00%
Capital Outlay	-	-	-	3,553	-	(100.00%)	-	0.00%
Adopted Tier 1 Funding *								
Total Expenditures	**$ 4,473,673**	**$ 4,640,402**	**$ 4,846,045**	**$ 4,954,732**	**$3,813,000**	**(23.04%)**	**$ 3,847,414**	**0.90%**
Annual Percentage Change		3.73%	4.43%	6.77%	(23.04%)		0.90%	

Police Financial Summary

All Funding Sources **Division: Support Services**

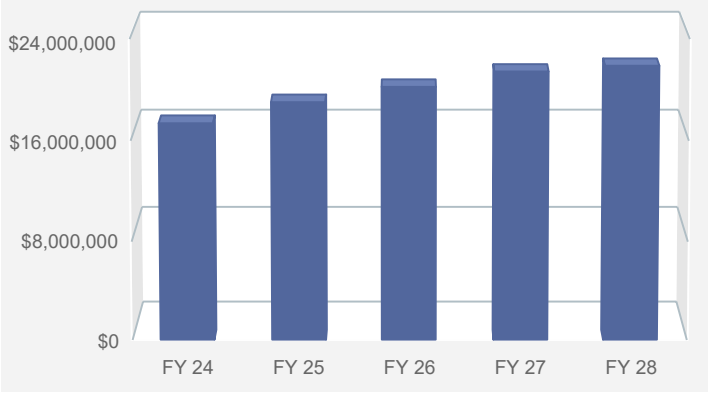
Mission Statement

The mission of the Police is to safeguard our diverse community through proactive law enforcement and problem solving, treating all people with dignity and respect.

Selected Service Objectives

- Comprises the Support Services Lieutenant, Communications Center Manager (who oversees the Public Safety Communications Center which receives, and dispatches calls for Police, Fire, and Medical Services), the Berkeley City Jail, Records, Property and Evidence Unit, Public Safety Technology Systems Unit, Warrant Unit, and Court Liaison Officer.
- Provides fundamental structural support across all Department Divisions.

Five-Year Expenditures



Five Year History

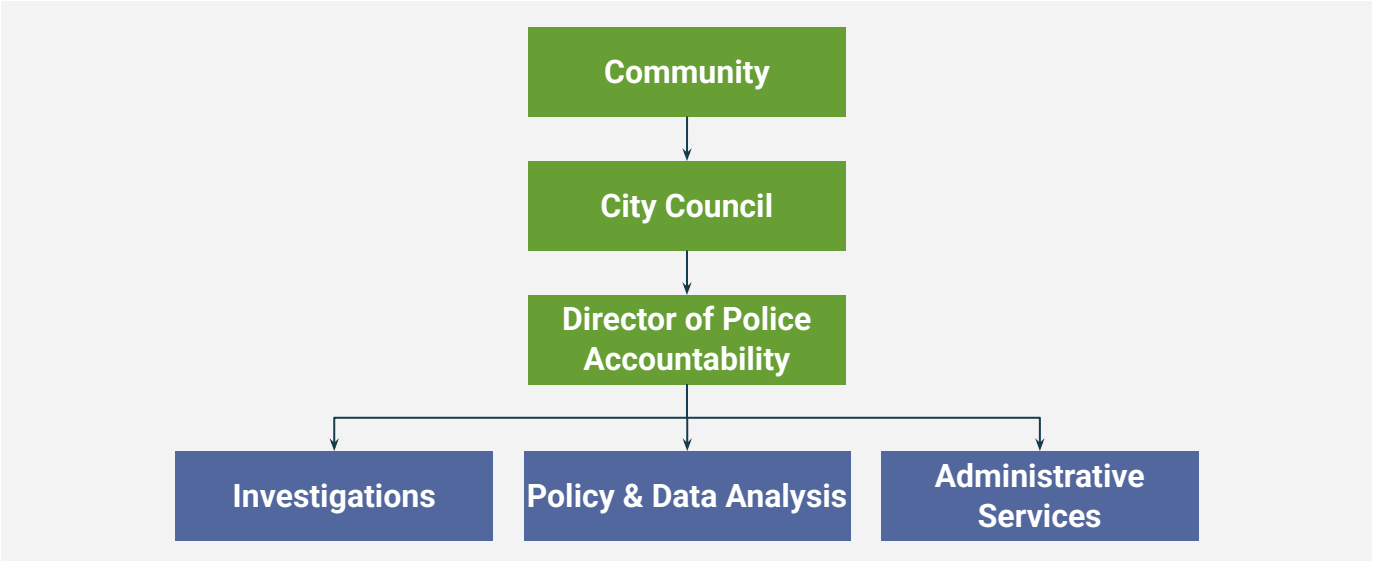
	Audited Actual		Est. Actual	Budget				
	FY 24	FY 25	FY 26	Adopted FY 26	Adopted FY 27	% Change From PY	Adopted FY 28	% Change From PY
Expenditure Category								
Salaries & Benefits**	$ 13,203,633	$ 14,482,866	$ 15,740,394	$ 17,052,927	$ 17,931,822	5.15%	$ 18,369,168	2.44%
Services & Materials	1,217,033	1,536,034	1,266,073	741,662	1,713,539	131.04%	1,713,909	0.02%
Capital Outlay	463,203	270,719	248,311	754,648	119,601	(84.15%)	119,601	0.00%
Internal Services & All Other	2,560,791	2,835,647	2,969,041	1,799,162	1,799,162	0.00%	1,799,162	0.00%
Adopted Tier 1 Funding *								
Total Expenditures	**$ 17,444,660**	**$ 19,125,266**	**$ 20,223,819**	**$ 20,348,399**	**$ 21,564,124**	**5.97%**	**$ 22,001,840**	**2.03%**
Annual Percentage Change		9.63%	5.74%	6.40%	5.97%		2.03%	

Office of the Director of Police Accountability

Mission Statement

The purpose of the Office of the Director of Police Accountability is to investigate complaints filed against sworn employees of the Berkeley Police Department, reach independent findings of fact, and recommend corrective action where warranted. The Director of Police Accountability also serves as the secretary to the Police Accountability Board and assists the Board in carrying out the duties prescribed in Section 125 of the Berkeley City Charter.

Organizational Chart



Office of the Director of Police Accountability Overview

The Office of the Director of Police Accountability (ODPA), as established under Berkeley City Charter Section 125(14), is responsible for carrying out the duties of the Police Accountability Board (PAB) as prescribed. This includes overseeing the day-to-day operations of the Board's office and staff, as well as conducting performance evaluations and administering disciplinary actions for subordinate employees. All City of Berkeley employees under the ODPA's purview are subject to the personnel regulations governing the City's municipal workforce.

The Director of Police Accountability plays a critical role in evaluating the conduct of sworn officers of the Berkeley Police Department in accordance with applicable laws, policies, and procedures. The Director's investigative findings and recommendations are presented to the Police Accountability Board, which in turn advises the Chief of Police on individual complaints.

In addition, the Director engages with a range of stakeholders—including employee organizations, civil rights and civil liberties groups, and communities of color—to gather feedback on the work of both the PAB and the ODPA. This engagement helps ensure that diverse perspectives inform the oversight process.

The ODPA is also responsible for producing an annual report detailing the activities of the Board. This public report includes summaries of complaints received by both the Board and the Police Department, promoting transparency in the oversight process and its outcomes.

Challenges

The City of Berkeley continues to face ongoing recruitment and retention challenges across multiple departments, which have been further compounded by budget-balancing measures, including a hiring freeze affecting select positions. As a result, departments citywide are experiencing difficulty filling vacancies and maintaining full operational capacity.

Consistent with these broader constraints, the Department is currently operating with four (4) full-time equivalent (FTE) positions out of six (6) approved positions. Two positions remain vacant due to the City's hiring freeze: one Investigator and one Associate Management Analyst (AMA) intended to support administrative operations. .

At the same time, the Department has experienced an increase in complaints over the past two years (2024–2025), driven in part by increased community awareness and the implementation of an online complaint portal that has improved accessibility. In the absence of dedicated administrative support, the responsibilities of the vacant AMA position have been absorbed by the Policy Analyst, with support from the Data Analyst. This redistribution of duties has increased overall staff workload and diminished capacity to perform core analytical and investigative functions in support of the PAB, which meets at least eighteen (18) times annually. While these challenges are not unique to the Department, their impact is particularly acute given its small size, limited role redundancy, and increasing service demand.

An additional challenge has been the development and establishment of permanent regulations governing the investigation of complaints. This has been a multi-department effort and is currently in the later stages of labor negotiations, with finalization and implementation anticipated in the near term. While this represents a significant milestone, it will also require substantial staff and Police Accountability Board training, targeted outreach to inform the public of the updated process, and a comprehensive review and revision of existing procedures currently operating under interim regulations to ensure alignment once the new regulations are adopted by the City Council.

Accomplishments

During the FY 2025–26 period, despite operating with a small team, the ODPA maintained a strong community engagement presence while meeting its core responsibilities. Staff participated in key events across Berkeley—including the 2024 and 2025 Berkeley Juneteenth celebrations, the 2025 Hispanic Heritage Month celebration at the North Berkeley Senior Center, and 2024 National Night Out—and delivered in-office programming such as three educational Use of Force forums in 2025; "Una Charla Con la Comunidad / A Community Discussion" on the City's Sanctuary City Policy and individual rights; and a Public Safety Listening Session held in partnership with the Diversity, Equity, and Inclusion Officer in honor of Black History Month. Collectively, these efforts expanded public access to information about complaint processes, investigations, and civilian oversight.

Concurrently, core functions, including complaint intake, investigations, and case management, were sustained without interruption, alongside continued support for the PAB's policy work across a broad range of Berkeley Police Department policies and operations. This support also

encompasses comprehensive administrative and secretarial services, including the preparation and noticing of meeting agendas; drafting staff reports in response to Board inquiries; compiling materials for the PAB's regular and special meetings; and staffing meetings to ensure accurate minute-taking, provide real-time information to the Board, and document inquiries for follow-up and future correspondence. Collectively, the ability to sustain these responsibilities despite limited staffing capacity reflects a substantial operational achievement.

During the same period, the transition into a new office space was completed, providing facilities better aligned with investigative and Board needs. The new location offers private, confidential areas for investigations and supports commission meetings with enhanced hybrid capabilities, improving both accessibility and the quality of remote public participation.

Taken together, maintaining day-to-day operations, advancing policy initiatives, expanding community engagement, and completing a major facility transition during FY 2025–26 demonstrate efficient coordination and a continued commitment to transparency, accessibility, and accountability.

Significant Changes from Prior Year's Budget

As part of the City's budget reduction efforts to build a sustainable long-term budget, the ODPA proposed a 5.6% ($71,708) reduction for its FY 27 – 28 budget by focusing on non-essential expenditures while maintaining core operations. The adjustments primarily reflect internal changes aimed at controlling costs, reducing discretionary spending, and bringing certain expenditures in line with historical baseline levels.

The changes are as follows:

- **Elimination of Overtime Budget ($10,200)** Overtime funding will be replaced with compensatory time off and scheduling adjustments, with minimal operational impact anticipated.
- **Elimination of Conference and Travel Funding ($26,444):** Removes participation in the National Association of Civilian Oversight of Law Enforcement conference, reducing access to training and professional development opportunities.
- **Reduction to Technology Cost Allocation ($23,402):** Adjusts funding to pre-office transition levels following one-time infrastructure costs.
- **Reduction to Supplies, Postage, and Miscellaneous Services ($9,411):** Reflects a shift toward paperless operations and greater reliance on existing City resources, with minor workflow impacts.
- **Elimination of Parking Allocation ($3,000):** Offsets costs through use of existing on-site parking included in the office lease.

Collectively, these changes achieve cost savings while maintaining service levels, though reductions—particularly in training and professional development—may limit opportunities for ongoing organizational improvement.

Police Accountability Financial Summary

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Est. Actual	FY 2027 Adopted	FY 2028 Adopted
EXPENDITURES						
By Type:						
Salaries & Benefits	690,121	988,846	906,242	765,922	930,090	975,596
Services & Materials	431,815	585,461	126,135	415,203	264,626	269,013
Capital Outlay	-	12,422	-	-	-	-
Internal Services & All Other	88,547	113,710	113,678	121,550	23,528	23,528
Adopted Tier 1 Funding *			174,297		-	-
	1,210,483	**1,700,439**	**1,320,352**	**1,302,675**	**1,218,244**	**1,268,137**
By Division:						
Undefined	1,210,483	1,700,439	1,146,055	1,302,675	1,218,244	1,268,137
Adopted Tier 1 Funding *			171,022		-	-
	1,210,483	**1,700,439**	**1,317,077**	**1,302,675**	**1,218,244**	**1,268,137**
By Fund:						
GF Discretionary	1,210,483	1,700,439	1,146,055	1,302,675	1,218,244	1,268,137
Adopted Tier 1 Funding *			171,022		-	-
	1,210,483	**1,700,439**	**1,317,077**	**1,302,675**	**1,218,244**	**1,268,137**

* Includes approved department requests and Council budget referrals; see FY 2026 Adopted Update Tier 1 Funding Matrix for details.

Police Accountability Financial Summary

All Funding Sources **Division: Undefined**

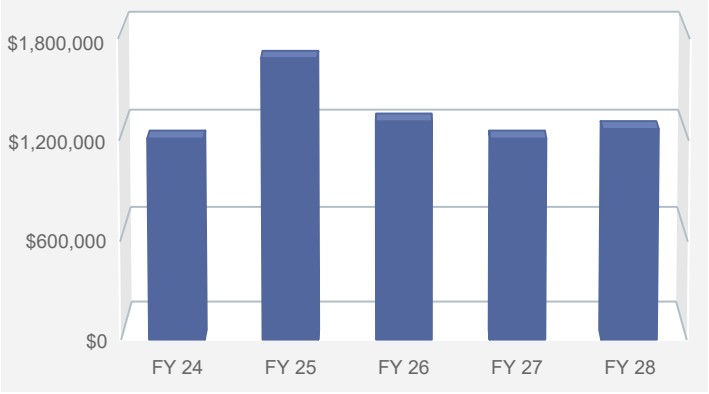
Mission Statement

The mission of the Police Accountability is to investigate complaints filed against sworn employees of the Berkeley Police Department, to reach an independent finding as to the facts and recommend corrective action where warranted. The Director of Police Accountability may also serve as the Secretary to the Police Accountability Board and assist the Board in carrying out the duties prescribed herein.

Selected Service Objectives

- Oversees the day-to-day operations of the Board office and staff, and conducts performance evaluations and disciplinary actions for all subordinate employees within the Board.
- Engages with various stakeholders, such as employee organizations, civil rights and liberties groups, and communities of color, to gather feedback on the work of both the PAB and the ODPA.
- Produces an annual public report, detailing the activities of the Board throughout the year.

Five-Year Expenditures



Five Year History

	Audited Actual		Est. Actual	Budget				
	FY 24	FY 25	FY 26	Adopted FY 26	Adopted FY 27	% Change From PY	Adopted FY 28	% Change From PY
Expenditure Category								
Salaries & Benefits**	$ 690,121	$ 988,846	$ 765,922	$ 906,242	$ 930,090	2.63%	$ 975,596	4.89%
Services & Materials	431,815	585,461	415,203	126,135	264,626	109.80%	269,013	1.66%
Capital Outlay	-	12,422	-	-	-	0.00%	-	0.00%
Internal Services & All Other	88,547	113,710	121,550	113,678	23,528	(79.30%)	23,528	0.00%
Adopted Tier 1 Funding *				174,297	-		-	
Total Expenditures	**$ 1,210,483**	**$ 1,700,439**	**$1,302,675**	**$1,320,352**	**$1,218,244**	**(7.73%)**	**$ 1,268,137**	**4.10%**
Annual Percentage Change		40.48%	(23.39%)	(22.35%)	(7.73%)		4.10%	

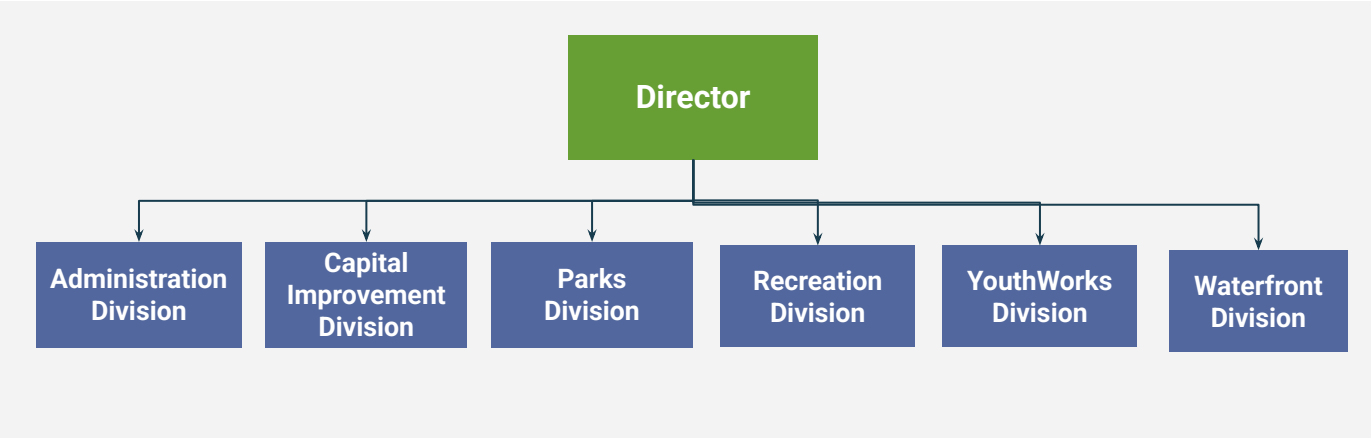
* Includes approved department requests and Council budget referrals; see FY 2025-2026 Adopted Tier 1 Funding Matrix for details.

Parks, Recreation and Waterfront

Mission Statement

The Parks, Recreation and Waterfront Department is committed to administering excellent recreation programs at our community centers, camps, waterfront and parks; providing high-quality early employment opportunities through the YouthWorks program; maintaining our trees and urban forest, landscaping and infrastructure; and developing capital projects with community input to improve and enhance residents' park and facility experience.

Organizational Chart



Parks, Recreation and Waterfront Overview

The Parks, Recreation & Waterfront (PRW) Department maintains the City's parks, playgrounds, pools, camps, community centers, and waterfront facilities; provides diverse recreation programs and special events throughout the year; delivers resident camps opportunities for youth, families and seniors; operates the largest public marina on the Bay; and plans, designs, and constructs capital improvements to Berkeley's parks, recreation, and waterfront facilities and infrastructure

PRW is organized into six divisions to deliver the following baseline services:

- **Parks:** This Division maintains Berkeley's 56 parks, 63 play areas, 49 sports courts, 15 sports fields, 5 community centers, 2 clubhouses, 36 picnic areas, 35,000 street and park trees, 152 landscaped street medians and triangles, 263 irrigation systems, and 30 restrooms and out buildings. The Parks Division also organizes community volunteer days and participates in special events .
- **Recreation and Youth Services:** This Division provides a variety of programs and classes for all ages ranging from tots and pre-K to teens, youth, and adult sports, summer camps, therapeutic recreation, and adult fitness. The Division also operates the City's swimming pools, tennis courts, basketball courts, skate park, community centers, and resident camps near South Lake Tahoe and Yosemite. The Division hosts multiple large special events for the community throughout the year.

- **Youthworks:** This Division provides early employment opportunities and career readiness training through paid internships with partner organizations and within the City of Berkeley. YouthWorks builds skills in interviewing, financial literacy, civics and employability while connecting participants with mentors to support their future job success.
- **Waterfront:** This Division operates the Berkeley Marina and its related facilities, including the docks, pilings, streets, pathways, parking lots, buildings, trails, Adventure Playground, and 1,000 boat and berth rentals. The Division also manages agreements with Waterfront businesses, maintains Waterfront parks and facilities including Cesar Chavez Park, Shorebird Park and Nature Center, and the Adventure Playground, and manages special events.
- **Capital Projects:** This Division plans and manages capital improvement projects at City parks, park buildings, community centers, pools, camps, and the Waterfront. This includes park and facility planning and community engagement, grant acquisition, permitting, environmental review, design, and construction management.
- **Administration:** The Office of the Director provides overall management of the Department; communications with Council, Commissions and the public; financial management, budgeting, payroll, purchasing, contracts and accounting; and grant and lease administration.

Challenges

PRW's current challenges include:

- **Marina Fund**: The combination of Doubletree Hotel non-payment and a longstanding structural deficit fueled by failing infrastructure and operating costs outpacing slip and lease revenue, have resulted in the Fund projected to go into the red within the next budget cycle without significant balancing measures. For the last 5 years, the Marina Fund has received General Fund transfers and other support to close its operating deficit. Those one-time measures are no longer available, given the significant General Fund deficit and citywide reductions. Even with new revenue projected from updated leases and Council-approved fees for slips, parking, rentals and recreation programs, reductions in personnel and non-personnel expenditures are needed to help the Fund remain solvent through FY28. Additional reductions will be needed if projected revenues are not realized.
- **Parks Tax Fund**: The Parks Tax Fund is projected to have a constrained fund balance due to higher capital burden, from loss of General Fund capital funding and sunset of Measure T1. Measure T1 bond funds for capital projects have been fully allocated. In the last budget cycle, General Fund capital for the Department was reduced from $2.4M/year to the prior baseline of $400k/year, leaving Parks Tax as the only source for needed funds to complete FY27 capital projects including Santa Fe Trackbed to Park project and Tom Bates Regional Sports Complex community space, restrooms, soccer field and pickleball courts.
- **Camps Fund:** While Berkeley Tuolumne Camp registration is improving, it is not yet back to pre-fire levels. This is somewhat offset by continued growth in cost recovery recreation programs funded out of the Camps Fund, though more growth will be needed to ensure that the Fund can absorb cost shifts from the General Fund over the long term. The focus on cost recovery programs will provide more programs to the community; but may price out financially challenged Berkeley households, creating a greater demand for scholarships.

- **Scholarships:** The expected increase in demand for scholarships will be challenging to accommodate and may result in less programming for financially challenged residents. The City allocates $230k in General Fund for scholarships each year to cover afterschool programs, summer camps, and other recreation programs.
- **Grant Match Allocation:** Setting aside matching funding for CIP projects makes the City more competitive for grants. In the last budget cycle, Council authorized $800k in grant match for potential Aquatic Parks tide tubes grant, prior to City's application. We were successful in securing that grant. Without additional funding in FY27-28, it will be challenging to stay competitive for future grants.

Accomplishments

Highlights of recent PRW accomplishments include:

- **Grants:** PRW received several new grant awards, including a CalTrans Clean California Community Cleanup Employment Pathways grant to provide extra attention to South and West Berkeley neighborhoods and parks; ACTC funding to augment native plant and trees on the east side of Aquatic Park; multiple California Boating and Waterways grants for surrendered and abandoned vessel exchange; and a new California Natural Resources Agency grant for the City's Trees Make Life Better program.
- **New Tree Planting Unit:** Fueled by recent grant awards and Parks Tax funding following the passage of Measure Y in 2024, the City established a new Tree Planting Unit in the Parks Division to focus on planting and supporting new trees and increasing the City's tree canopy.
- **South Berkeley/Adeline corridor:** Multiple PRW efforts are underway in South Berkeley in the Adeline corridor area, including landscaping, community all crew days, installation of a new dog park along MLK and 62nd, and a new Miyawaki forest at the South Berkeley border. In the most recent federal appropriations bill, the City was designated a $850k federal earmark to design Adeline open space areas. PRW is additionally completing detailed design and permitting for the African American Holistic Resource Center, with construction anticipated next year.
- **YouthWorks transition and expanded programming**: In early 2025, PRW assumed management of the YouthWorks program, the City's program to provide part-time paid internships that provide meaningful work experience, training and professional development. Since the transition, programming has expanded to include weekly training in civics, financial literacy, and life skills; a new Ready to Work stipend program has been rolled out; a new Accelerator program for advanced internships has been launched; and the City celebrated a new Youthworker Day.
- **Afterschool program expansion:** Last summer, PRW responded to significant community need for afterschool programs, as universal transitional kindergarten (TK) and reduced Berkeley Unified School District (BUSD) afterschool slots increased the number of Berkeley families seeking afterschool care. PRW worked closely with District staff and Berkeley families to launch four new afterschool program sites and expanded the existing four sites. This included a new TK-K-only program at Totland for 4-5 year olds; and new programs at Shorebird Park Nature Center, West Campus Pool, and Harrison Park. These efforts included close coordination with BUSD to maximize bus transportation to sites.

- **Waterfront improvements:** Multiple capital improvements were completed at the Waterfront, including the repair and reopening of South Cove East Dock and ADA gangway on the Middle Dock, South Cove West parking lot construction, F&G redecking, and several major projects are nearing completion, including Marina inner harbor dredging, D&E Dock replacement, O&K electrical, and K Dock restroom. The City's grant award with the State Coastal Conservancy was successfully amended to reprogram funds from the Cesar Chavez pathways to fund design of an extension of the Bay Trail through Shorebird Park, design and construction of J&K parking lot, and new recreational elements at the Gateway Pier. Plans for a potential lease of 199 Seawall (the former Hs Lordships) advanced as the City entered into a 2-year option agreement to complete environmental review of the potential improvements.
- **Cazadero storm response:** In late 2025, Berkeley's Cazadero Camp in Sonoma County sustained damage due to multiple tree failures and strong winds. Over 30 structures and utilities such as phone, water, and propane systems were damaged, and one tent cabin was entirely demolished. City staff partnered with staff from tenant Cazadero Performing Arts Camp to address storm damage. The City's Forestry team conducted immediate assessments and completed emergency tree work, followed by the City's building maintenance team, which completed repairs to damaged structures, and the City continues to work with insurance on cost recovery. One cabin that requires full reconstruction is included in PRW's FY27-28 Adopted CIP plan.
- **Award-winning projects:** The City received multiple awards for PRW projects and programs over the past two years, including three awards for the Willard Clubhouse Renovation: California Parks & Recreation Society (CPRS) Statewide 2025 Award of Excellence for Facility Design, CPRS D3 2025 Award for Outstanding Facility/Park, and the American Public Works Association (APWA) 2026 Public Works Project Award for Structures $5 million to less than $25 million. The Berkeley Marina Piling Replacement Project won the APWA Northern California Chapter 2024 Public Works Project Award for Structures Less than $5 Million.

- **Capital Projects:** PRW completed a number of important projects over the last two years, including:
  - Parks: Willard Clubhouse Replacement (Parks Tax, T1)
  - Parks: Civic Center Park Upper Plaza (Parks Tax, T1)
  - Parks: Aquatic Park: Bolivar Streetscape and Landscape Improvements (Dev Agmt)
  - Parks: Grove Park Playground Renovation (Parks Tax, T1, General Fund, Grants)
  - Parks: Grove Park Field Renovation (Parks Tax, T1, General Fund, Grants)
  - Parks: Solano-Peralta Bench and Irrigation (Donation)
  - Pools: West Campus Pool Heater (General Fund)
  - Waterfront: South Cove East Dock Piling Repair (Marina Fund)
  - Waterfront: South Cove Middle Dock ADA Gangway Replacement (Marina Fund)
  - Waterfront: South Cove West Parking Lot Construction (Grant, Marina Fund, General Fund)
  - Waterfront: F&G Redecking (General Fund, T1)

- Camps: Tuolumne Cabin and Sports Court Renovation (Camps Fund, General Fund)
- Camps: Generator Outlet Installation at Tuolumne and Echo Lake Camps (General Fund)
- Camps: Berkeley Tuolumne Camp Electric Vehicle Charging Stations (General Fund)
- Camps: Echo Lake ADA Improvements (General Fund & Camps Fund)
- Camps: Berkeley Tuolumne Camp Driveway Repairs (General Fund)

Significant Changes from Prior Year's Budget

To address deficits in the citywide General Fund as well as the Marina Fund, the following adopted budget reductions and balancing strategies were adopted:

- **Significant Personnel Changes:**
  - 2.46 FTE cost shifts from the General Fund to the Camps Fund and Parks Tax Fund
  - Potential elimination of 3.0 vacant FTE in the Recreation Division (2 Assistant Recreation Coordinators and 1 Sports Official). However, 1x sources were identified in FY 27 to preserve these positions, awaiting the outcome of the ballot measure for the Sales Tax increase in November.
  - Elimination of 2.0 FTE Assistant Civil Engineers (one filled, one vacant) due to expiring Measure T1 funding and lack of other capital funding sources.
  - Elimination of 1.0 FTE Waterfront Manager position (filled).
  - Cost shift of 0.05 FTE from the Marina Fund to the Parks Tax Fund.
- **Significant Non-Personnel Changes:**
  - Reduction of $243k in General Fund budget for removal of hazardous trees and vegetation.
  - Reduction of $63,837 in General Fund budget for PRW programs and events, ribbon cuttings, groundbreakings and department-wide training.
  - Reduction of $181k in waterfront maintenance and operations budget in the Marina Fund.
- **Significant Revenue Changes:**
  - New Marina Fund revenue is planned from Council-approved fees for slips, parking, electricity, launch ramp, and recreation programs; but is offset by projected losses in lease revenue.
  - New revenue is budgeted in Camps Fund for new cost recovery programs; this revenue is largely offset by additional program expenditures.
  - Additional revenue is anticipated in the Sports Field Operations Fund, pending Council approval of proposed fee increases for sports field users needed to cover field costs, many of which are currently borne by Parks Tax.

Parks, Recreation & Waterfront Financial Summary

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Est. Actual	FY 2027 Adopted	FY 2028 Adopted
EXPENDITURES						
By Type:						
Salaries & Benefits	22,356,078	25,521,858	28,638,882	27,402,119	29,572,774	30,294,011
Services & Materials	13,538,172	20,031,617	10,732,154	17,695,004	10,949,053	11,204,199
Capital Outlay	8,611,258	9,857,039	3,505,396	18,538,007	377,253	178,195
Internal Services & All Other	3,761,446	4,395,533	9,625,923	4,171,545	11,384,656	8,160,489
	-	-	1,226,257	-	-	-
	48,266,954	**59,806,047**	**53,728,612**	**67,806,675**	**52,283,736**	**49,836,894**
By Division:						
PRW - Director	3,515,070	4,351,647	5,675,691	5,441,901	6,447,952	6,588,259
PRW - Parks	12,491,513	14,201,927	14,985,569	13,861,732	14,869,437	15,238,467
PRW - Recreation	11,524,809	12,574,396	13,075,644	12,679,016	14,098,984	14,326,999
PRW - Waterfront	5,378,129	6,080,452	6,353,192	5,907,694	6,384,004	6,535,563
PRW - Capital Improvement	15,357,433	22,597,625	12,412,259	29,916,332	10,483,359	7,147,606
	-	-	1,226,257	-	-	-
	48,266,954	**59,806,047**	**53,728,612**	**67,806,675**	**52,283,736**	**49,836,894**
By Fund:						
GF Discretionary	12,640,006	11,671,705	11,826,297	15,063,503	12,213,159	12,344,178
Gilman Sport Field	296,580	302,282	335,382	321,785	345,015	356,880
Playground Camp	3,550,850	4,066,500	4,387,369	4,621,852	5,591,322	5,523,769
Park Tax	14,999,593	17,415,546	24,469,180	18,648,381	26,029,553	23,398,577
Miles Lab	114,330	47,904	-	-	100,000	-
Measure FF - Public Safety	95,440	141,960	-	100	-	-
Capital Grants - Local	-	243,781	-	3,277,946	-	-
Youth Lunch	66,450	51,683	50,838	32,838	41,782	42,617
CA Integrated Waste Mgmt	299	-	-	-	-	-
One-Time Grant:No Cap Exp	1,230,514	1,114,966	200	1,291,640	-	-
FEMA	31,106	20,013	-	189,612	-	-
Capital Improvements	3,746,698	880,276	400,000	2,117,706	400,000	400,000
Meas T1 - Infrstr and Fac	3,691,821	7,864,673	3,321,367	10,639,418	44,343	44,974
Zero Waste	35,906	53,609	62,253	847	5,000	5,000
Mar - Coastal Conservancy	85,783	7,485,645	-	4,570,809	-	-
Mar - Dept of Boating & Wtrwy	59,834	109,566	-	44,900	-	-
Marina Operations/Maint	7,621,744	8,335,938	7,649,469	6,985,338	7,513,562	7,720,899
	-	-	1,226,257	-	-	-
	48,266,954	**59,806,047**	**53,728,612**	**67,806,675**	**52,283,736**	**49,836,894**

Performance Measures Summary

The below table summarizes the Parks, Recreation and Waterfront Department's performance measures.

Division	Measure	Description	Target	Actual	Tracking
All Divisions	Number of Community Contacts	• Number of community communications, including brochures, press releases and flyers • Number of, and time spent at, community meetings/pop-ups • Number of, and time spent at, Commission and Sub-Committee meetings	▲	• 67 communications • 39 community meetings/ pop-ups, 115 hours • 32 Commission and Sub-Committee meetings, 75 hours	●
Parks	Tree Planting	Number of trees planted per year.	▲	• 1,000 trees/year	●
Waterfront	Berther Slip Occupancy	Percentage of marina berther slip occupancy and progress toward increased revenue-generating use of available slips	88% occupancy	• 83% current occupancy	●
Recreation and YouthWorks	Program Participation & Repeat Engagement	Tracks total participants across recreation programs, camps, and YouthWorks initiatives to measure overall reach and sustained engagement year-over-year.	**New Measure**	• Data pending	n/a

● Meeting/exceeding target
● Near target
● Not meeting target

▲ Target is to increase numbers/percentages
▼ Target is to decrease numbers/percentages

Parks, Recreation & Waterfront Financial Summary

All Funding Sources **Division: PRW - Director**

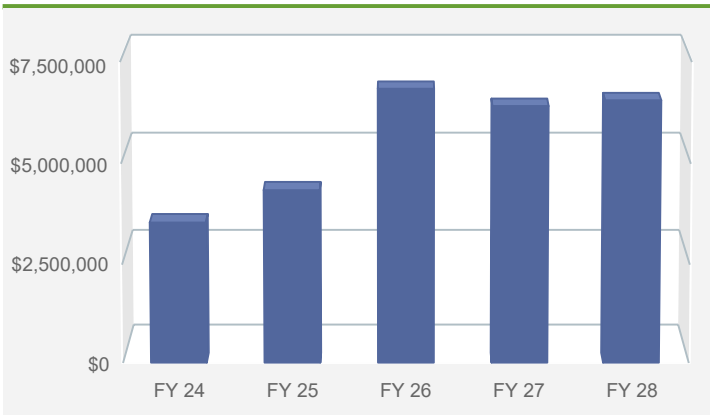
Mission Statement

The mission of the Parks, Recreation & Waterfront is committed to administering excellent recreation programs at our community centers, camps, waterfront and parks; maintaining our trees and urban forest, landscaping and infrastructure; and developing capital projects with community input to improve and enhance residents' park and facility experience.

Selected Service Objectives

- Provides overall management of the Department; communications with Council, Commissions and the public; financial management, budgeting, payroll, purchasing, contracts and accounting; and grant and lease administration.

Five-Year Expenditures



Five Year History

	Audited Actual			Budget				
	FY 24	FY 25	Est. Actual FY 26	Adopted FY 26	Adopted FY 27	% Change From PY	Adopted FY 28	% Change From PY
Expenditure Category								
Salaries & Benefits**	$ 1,635,958	$ 2,020,379	$ 3,149,518	$ 2,962,589	$3,479,997	17.46%	$ 3,547,826	1.95%
Services & Materials	342,571	405,281	550,262	903,304	777,807	(13.89%)	783,920	0.79%
Capital Outlay	29,327	202,210	74,711	7,125	7,125	0.00%	7,125	0.00%
Internal Services & All Other	1,507,214	1,723,777	1,667,410	1,802,673	2,183,023	21.10%	2,249,388	3.04%
				1,226,257	-		-	
Total Expenditures	**$ 3,515,070**	**$ 4,351,647**	**$ 5,441,901**	**$ 6,901,948**	**$6,447,952**	**(6.58%)**	**$ 6,588,259**	**2.18%**
Annual Percentage Change		23.80%	25.05%	58.61%	(6.58%)		2.18%	

* Includes approved department requests and Council budget referrals; see FY 2025-2026 Adopted Tier 1 Funding Matrix for details.

*

Parks, Recreation & Waterfront Financial Summary

All Funding Sources **Division: PRW - Parks**

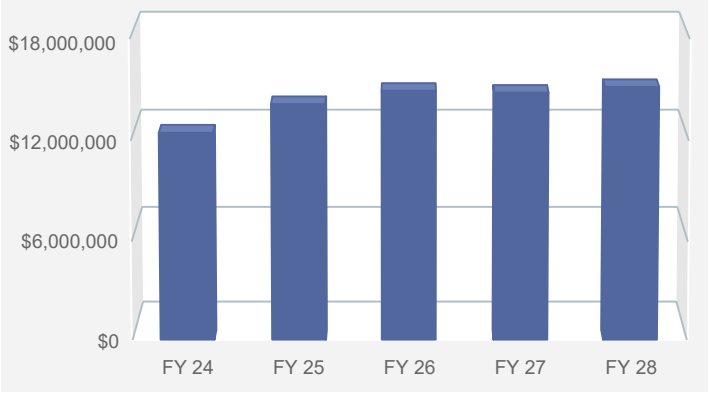
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Selected Service Objectives

- Maintains Berkeley's 55 parks, 63 play areas, 49 sports courts, 15 sports fields, 5 community centers, 2 clubhouses, 36 picnic areas, 35,000 street and park trees, 152 landscaped street medians and triangles, 263 irrigation systems, and 30 restrooms and out buildings. The Parks Division also organizes community volunteer days and participates in special events.

Five-Year Expenditures



Five Year History

	Audited Actual		Est. Actual	Budget				
	FY 24	FY 25	FY 26	Adopted FY 26	Adopted FY 27	% Change From PY	Adopted FY 28	% Change From PY
Expenditure Category								
Salaries & Benefits**	$ 7,908,331	$ 9,308,485	$ 9,060,042	$ 10,205,838	$10,290,966	0.83%	$ 10,585,420	2.86%
Services & Materials	3,414,927	3,694,020	3,371,908	3,593,647	3,604,540	0.30%	3,778,147	4.82%
Capital Outlay	106,541	99,821	317,987	453,837	247,088	(45.56%)	147,989	(40.11%)
Internal Services & All Other	1,061,714	1,099,601	1,111,795	732,247	726,843	(0.74%)	726,911	0.01%
Total Expenditures	**$ 12,491,513**	**$ 14,201,927**	**$ 13,861,732**	**$ 14,985,569**	**$ 14,869,437**	**(0.77%)**	**$ 15,238,467**	**2.48%**
Annual Percentage Change		13.69%	(2.40%)	5.52%	(0.77%)		2.48%	

Parks, Recreation & Waterfront Financial Summary

All Funding Sources **Division: PRW - Recreation**

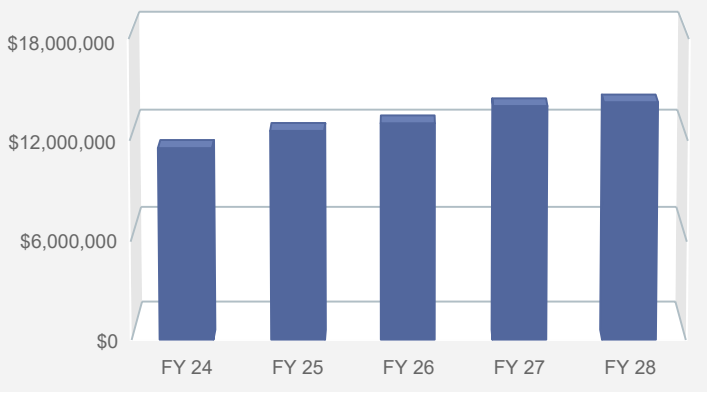
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Selected Service Objectives

- Provides a variety of programs and classes for all ages ranging from tots and pre-K to teens, youth, and adult sports, summer camps, therapeutic recreation, and adult fitness. The Division also operates the City's swimming pools, tennis courts, basketball courts, skate park, community centers, and resident camps near South Lake Tahoe and Yosemite. The Division hosts multiple large special events for the community throughout the year.

Five-Year Expenditures



Five Year History

	Audited Actual		Est. Actual	Budget				
	FY 24	FY 25	FY 26	Adopted FY 26	Adopted FY 27	% Change From PY	Adopted FY 28	% Change From PY
Expenditure Category								
Salaries & Benefits**	$ 7,807,057	$ 8,727,223	$ 8,923,940	$ 9,537,706	$ 10,075,039	5.63%	$ 10,279,568	2.03%
Services & Materials	3,562,019	3,662,928	3,632,090	3,468,902	3,951,125	13.90%	3,974,379	0.59%
Capital Outlay	86,965	53,516	5,288	23,000	23,040	0.17%	23,081	0.18%
Internal Services & All Other	68,768	130,729	117,698	46,036	49,780	8.13%	49,971	0.38%
Total Expenditures	**$ 11,524,809**	**$ 12,574,396**	**$ 12,679,016**	**$ 13,075,644**	**$ 14,098,984**	**7.83%**	**$ 14,326,999**	**1.62%**
Annual Percentage Change		9.11%	0.83%	3.99%	7.83%		1.62%	

Parks, Recreation & Waterfront Financial Summary

All Funding Sources **Division: PRW - Waterfront**

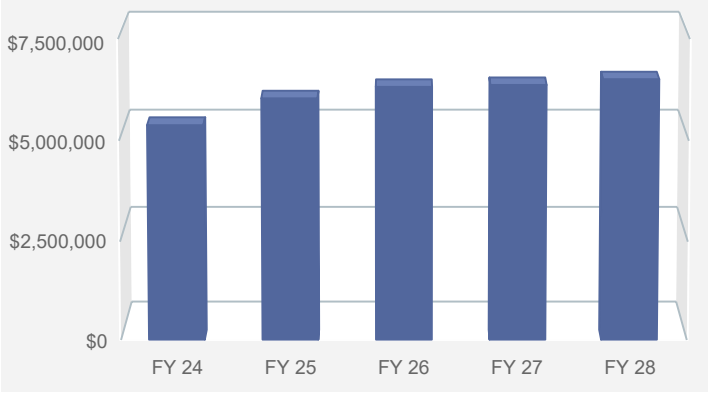
Mission Statement

The mission of the Parks, Recreation & Waterfront is committed to administering excellent recreation programs at our community centers, camps, waterfront and parks; maintaining our trees and urban forest, landscaping and infrastructure; and developing capital projects with community input to improve and enhance residents' park and facility experience.

Selected Service Objectives

- Operates the Berkeley Marina and its related facilities, including the docks, pilings, streets, pathways, parking lots, buildings, trails, Adventure Playground, and 1,000 boat and berth rentals.
- Manages agreements with Waterfront businesses, maintains Waterfront parks and facilities including Cesar Chavez Park, Shorebird Park and Nature Center, and the Adventure Playground, and manages special events.

Five-Year Expenditures



Five Year History

	Audited Actual			Budget				
	FY 24	FY 25	Est. Actual FY 26	Adopted FY 26	Adopted FY 27	% Change From PY	Adopted FY 28	% Change From PY
Expenditure Category								
Salaries & Benefits**	$ 2,726,831	$ 3,070,341	$3,375,695	$ 3,389,155	$ 3,500,681	3.29%	$ 3,597,039	2.75%
Services & Materials	1,565,622	1,747,819	1,479,234	1,908,411	1,907,367	(0.05%)	1,959,392	2.73%
Capital Outlay	-	-	16,192	21,434	-	(100.00%)	-	0.00%
Internal Services & All Other	1,085,676	1,262,292	1,036,573	1,034,192	975,956	(5.63%)	979,132	0.33%
Total Expenditures	**$ 5,378,129**	**$ 6,080,452**	**$5,907,694**	**$ 6,353,192**	**$ 6,384,004**	**0.48%**	**$ 6,535,563**	**2.37%**
Annual Percentage Change		13.06%	(2.84%)	4.49%	0.48%		2.37%	

Parks, Recreation & Waterfront Financial Summary

All Funding Sources **Division: PRW - Capital Improvement**

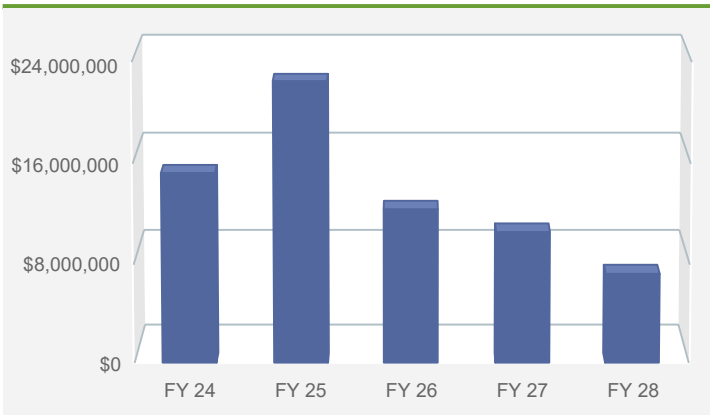
Mission Statement

The mission of the Parks, Recreation & Waterfront is committed to administering excellent recreation programs at our community centers, camps, waterfront and parks; maintaining our trees and urban forest, landscaping and infrastructure; and developing capital projects with community input to improve and enhance residents' park and facility experience.

Selected Service Objectives

- Plans and manages capital improvement projects at City parks, park buildings, community centers, pools, camps, and the Waterfront. This includes park and facility planning and community engagement, grant acquisition, permitting, environmental review, design, and construction management.

Five-Year Expenditures



Five Year History

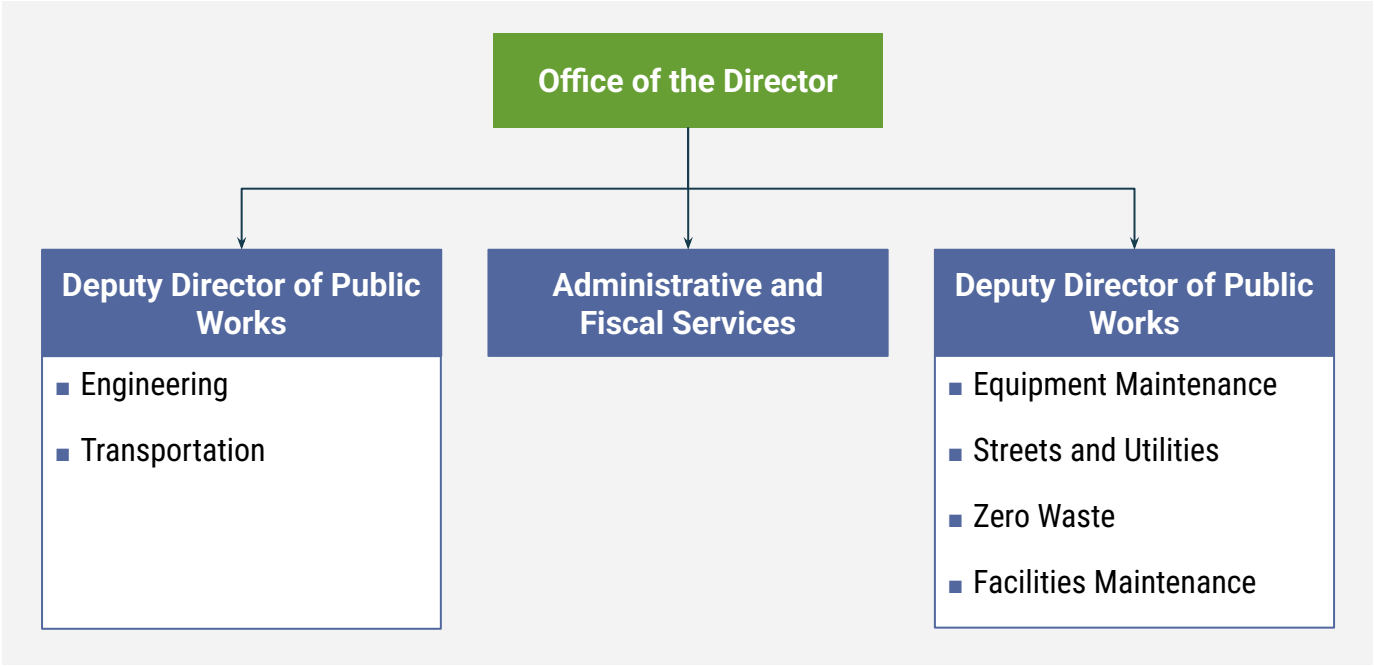
	Audited Actual		Est. Actual	Budget				
	FY 24	FY 25	FY 26	Adopted FY 26	Adopted FY 27	% Change From PY	Adopted FY 28	% Change From PY
Expenditure Category								
Salaries & Benefits**	$ 2,277,901	$ 2,395,430	$ 2,892,924	$ 2,543,594	$ 2,226,091	(12.48%)	$ 2,284,158	2.61%
Services & Materials	4,653,033	10,521,569	8,661,510	857,890	708,214	(17.45%)	708,361	0.02%
Capital Outlay	8,388,425	9,501,492	18,123,829	3,000,000	100,000	(96.67%)	-	(100.00%)
Internal Services & All Other	38,074	179,134	238,069	6,010,775	7,449,054	23.93%	4,155,087	(44.22%)
Total Expenditures	**$ 15,357,433**	**$ 22,597,625**	**$ 29,916,332**	**$12,412,259**	**$10,483,359**	**(15.54%)**	**$ 7,147,606**	**(31.82%)**
Annual Percentage Change		47.14%	32.39%	(45.07%)	(15.54%)		(31.82%)	

Public Works

Mission Statement

The Public Works Department is committed to providing quality services to the Berkeley community with pride, courtesy, and excellence.

Organizational Chart



Public Works Overview

The Department of Public Works is organized into eight divisions to deliver the following services:

- **Office of the Director:** The Director's Office provides department-wide leadership, management oversight, and policy direction to Public Works divisions for overall operations and implementation; information technology projects; audits and accreditation management; and employee labor relations, training and development. Public Works has two Deputy Director's to assist the Director in these efforts. Duties and areas of responsibility are divided into two separate areas, Deputy Director of Operations and Deputy Director of Engineering & Transportation.
- **Administrative and Fiscal Services Division:** The Administrative & Fiscal Services Division is responsible for the Department's budget and fiscal oversight, regulatory compliance and reporting, and analytical support for routine and special projects in all Public Works operating divisions. Division functions include: budget development; implementation and oversight for the annual operating and capital budgets; fund management; fiscal and administrative policy development and process improvements; contract administration and grants compliance; and purchasing, payroll & accounting services for approximately 335 full-time staff.

- **Engineering Division:** The Engineering Division is comprised of the following programs and responsibilities: Street Pavement Infrastructure Management; Sanitary Sewer Capital and Regulatory Compliance Programs; Storm Water Capital and Regulatory Compliance Programs; Creeks/Watershed Management; Sidewalk Capital Program; Buildings/ Facilities Capital Program; Disability Compliance and Program Coordination; Construction Management and Inspection; Land Development and Plan Review; Land Surveying; and Drafting/ GIS services. Engineering is also responsible for coordination of utility service markings, issuance of permits, and coordination and inspection for outside utility agency projects.
- **Zero Waste Division:** The Zero Waste Division (ZWD) is an enterprise funded operation within the Department of Public Works with an operations staff of more than 100, 50+ fleet of vehicles and funds another 27.3 FTEs throughout other Public Works divisions and other City departments. The ZWD provides the weekly curbside collection service of refuse and compost for over 23,000 single family and multi-family (up to five units) residential customers and up to seven-day per week curbside collection service of refuse, dual-stream recyclables (fiber and containers collected separately) and compost for over 5,000 multi-family (more than six units) and commercial customers.

ZWD also manages third party vendor provided contracts for: 1) landfill disposal services; food/green material offsite hauling and composting; and offsite hauling and recycling of construction and demolition, metal, tires, cylinders and appliances; and 2) third-party non-profit organizations for: the collection of residential dual-stream recyclables (6,500 tons per year); 3) operates Berkeley Recycling for the sorting, processing and marketing of residential, multi-family and commercial recyclables (16,000 tons per year) and a Recycling Buyback and Drop Off program; and salvaging of reusable materials dropped off at the Transfer Station (650 tons annually).

- **Transportation Division:** The Transportation Division provides traffic engineering, transportation planning, bicycle and pedestrian planning, project development, and parking management services that support safe and effective movement of people and goods in and through Berkeley. The division also provides transportation review of private development projects and interagency coordination on regional transportation projects. Key division and department values include safety, equitable mobility, and environmental and financial sustainability. The Traffic Maintenance Division staff maintains traffic signs and pavement markings, while Meter Collection and Maintenance manage the City's 3,750 metered spaces.
- **Facilities Management Division:** The Facilities Management Division includes electrical maintenance and the Radio Shop; building maintenance and janitorial services; and property management support. This Division maintains 900,000 square feet of public service facilities; installs and maintains traffic signals and pedestrian control devices at approximately 140 intersections; maintains approximately 8,000 LED streetlights; and installs and maintains Police and Fire Department vehicle radios, sirens, lighting, and radio system infrastructure, including interface with the regional public safety radio system. The Division also maintains radio alarms at sewage lift stations.
- **Streets & Utilities Division:** The Streets and Utilities Division maintains and repairs the City's curbs, sidewalks and pathways, 213 miles of streets, 384 miles of sanitary sewers, and 93 miles of storm water piping, including approximately 5,800 storm structures and 30 green infrastructure installations. In partnership with business improvement districts, the division manages the Clean City Program by providing street and sidewalk

sweeping and cleaning services, including unattended property removal/storage and illegal dumping removal.

- **Equipment Maintenance Division:** The Equipment Maintenance Division operates facilities at both the Corporation Yard and Transfer Station. Staff in this division manage the maintenance as well as purchase and replacement of the City's 576 fleet vehicles, heavy duty trucks and large equipment, including public safety, fire, and alternative fuel vehicles and equipment.

Challenges

Major challenges the Public Works Department has faced over FY 26 include:

- **Vacancy Rate and Management Turnover:** Throughout all of FY 26, Public Works has experienced a vacancy rate among career positions at about 8-10%. This is an improvement from the FY24 vacancy rate among career positions of 15-18%. In calendar 2025, the department turned over the City Engineer and one Deputy Director, with Department Director turnover following in the first half of 2026. Staff have worked hard in coordination with Human Resources in expediting internal processes to fill positions more quickly and reduce the vacancy rate, with a current focus on filling top executive positions.

- **Key Challenged Funds/Programs:**

For both the **On-Street Parking Fund (Meters)** and **Off-Street Parking Fund (Garages)**, Revenue has begun to approach pre-COVID levels, but the combined fund balance for both funds are still depleted and necessary capital outlays including funding for the citywide Parking Meter Replacement project is forecast to run the combined parking fund balances negative over the next two fiscal years. Staff have developed several recommendations for council action to increase revenue and decrease program expenses to address the negative parking fund balance trajectory.

Equipment Maintenance Fund has depleted its fund balance and is trending negative due to rising fuel outlays and Fleet program expenses that are not able to be collected via the current internal service fund cost recovery mechanisms. An Equipment Maintenance Fund rate update was proposed, but not adopted for the FY 27/28 budget due to impacts on other Department's budgets.

Building Purchases and Management Fund (1947 Center Street) fund balance is negative due the complete vacancy of the 6th floor, which previously was leased as a premium floor to an outside organization. The space has been reserved for IT's Department's planned move since 2021, but the move was delayed originally due to COVID-19 impacts and has not yet occurred, with no funds being paid into the fund. A new methodology and rate update in FY 27/28 was proposed for the Building Purchases and Management Fund, but not adopted. The most critical issue is resolving occupancy of the 6th floor of 1947 Center Street (whether with an internal department or an outside agency) to generate lease revenue.

Critical Unfunded Needs: Public Works is charged with the maintenance of city facilities and public right-of-way infrastructure. Recurring funding to support maintenance of this infrastructure remains perennially underfunded. The longer the asset's maintenance is deferred, the greater the future costs are to repair or replace. A FY 26 revised estimate of these assets under the department's portfolio projects an accumulated $1.8 billion in deferred maintenance costs and needed improvements.

Rate-Setting Timing and Zero Waste Fund Conditions: Based on current financial trends and fund balance projections, the City may need to return to Council prior to FY 2028 to adopt an updated rate schedule. This need is driven by a combination of structural cost increases and emerging fiscal pressures impacting the Zero Waste Fund. The Fund has faced significant fiscal challenges over the past few years, including rising disposal and recycling contract costs, expanded regulatory compliance and support services, required improvements to maintain compliance with the facility's discharge permit, and capital improvement needs associated with the aging Transfer Station facility. An additional cost escalator is the Cesar Chavez Park Closed Landfill, where maintenance and regulatory compliance costs have escalated from approximately $250,000 annually to an estimated $3.2 million in FY 2027.

Accomplishments

Highlights of recent Public Works Department accomplishments include:

- **Completion of the Citywide Berkeley Daylighting Project:** The department has completed painting red curbs at 1,680 intersections in Berkeley, making walking, cycling, rolling and driving safer for everyone. The completion of this work makes Berkeley one of the first cities of its size in California to comprehensively address "daylighting" -- red curb painting for up to at least 20 feet on the right side of a two-way street or both sides of a one-way street. This state mandate (AB 413) provided no funding, and Berkeley took a collaborative approach, with the City Council, city staff and residents all making the completion of work possible.
- **Project Award Recognition**: The City has two completed projects that are finalists for awards by the California Transportation Foundation (CTF) at their 37th Annual Transportation Awards for 2026. These include the I80 Gilman Interchange Improvement Project Phase II and the Southside Complete Streets Project. Completed in FY 25, the I80 Gilman project was a joint effort with our agency partners at the Alameda County Transportation Commission (ACTC) and Caltrans . After a two-phase buildout, the project includes modern roundabouts on both sides of the interstate, a bicycle and pedestrian overcrossing above the freeway, a new street-level bicycle/pedestrian pathway through the interchange and a new connection to the Bay Trail, which closed the gap between Berkeley and Albany. The Southside Complete Streets construction started in FY 24 and ended in FY26 and includes the following improvements:

-Two-way cycletracks for bicycles, which are bikeways in the roadway that are separated from vehicular traffic by concrete curbs, parked cars, or a combination.

-Pedestrian crossing improvements in the form of a raised crosswalk at the Bancroft-to-Fulton slip ramp, a raised intersection at the Bancroft-Telegraph intersection, new

higher-visibility crosswalk markings throughout the project limits, and accessible curb ramps at specifically-evaluated locations.

-Traffic signal improvements throughout the project limits, including separate signal phases for bikes/peds versus vehicles, improved visual detection equipment, new signals at the Bancroft/Barrow intersection, and signal prioritization for buses along Bancroft.

-Bus-only lanes on Bancroft, from College to Shattuck: the portion of Bancroft with the highest bus volumes.

The department is proud to have these two examples of our staff's excellent work recognized as in this prestigious awards ceremony.

- **Technology Upgrades**: The department successfully transitioned from Lagan, its previous government to citizen (G2C) customer relations manager software, to Catalis in February 2025. Public Works supported this transition through working with the City's Information Technology (IT) Department and Catalis representatives to review proposed service categories and perform testing of the new system. Public Works continues working closely with IT during not only the initial launch, but Phase 2 of launch by making additional recommendations to streamline service categories and support the user experience of staff.

Public Works is also working to support other software systems implemented for the department. Public Works Operation staff continues to support the NexGen Work Order Management Software providing trainings to users, and working with NexGen to implement modifications to the system's interface and reporting capacities. Equipment Maintenance Division successfully launched Assetworks Fleet Management software in May 2025 and continues its use in daily operations to manage the City's fleet assets and support the billing needs of both the division and departments that pay into the Equipment Replacement and Equipment Maintenance Internal Service Funds.

- **Bike Plan Update**:The 2026 Berkeley Bicycle Plan Update (2026 Plan Update) was initiated in 2022 but suspended later that year due to staffing shortages in the Public Works department. In 2024 Berkeley Public Works restarted the planning process, leveraging data collection and outreach efforts from 2022 and continuing those efforts in 2025. Public engagement highlighted the need to continue delivering a bikeway network for people of all ages and abilities, including families, school-aged children, seniors, and persons with disabilities. The 2026 Plan Update is a limited update focusing primarily on reporting on progress implementing the previous Plan, updating the proposed bicycle network, updating bicycle boulevard design guidelines, highlighting five key projects for implementation, and compiling estimated costs for the implementation of the network. Council will consider adoption of the 2026 Plan Update prior to the FY 27-28 Budget Adoption.
- **Zero Waste Strategic Plan Completion**: The Zero Waste Strategic Plan (Plan) is complete and scheduled to be brought forward to Council for adoption in early FY 2027. The Plan reflects a comprehensive, multi-year effort informed by extensive stakeholder engagement, including community members, Councilmembers, Commissioners, and staff. The City's current rate resolution is in effect through FY 2028. A comprehensive financial analysis is included within the Plan, evaluating projected costs and fiscal impacts over the next five years. Based on this analysis, recommended rate adjustments will be developed and presented to Council alongside the Strategic Plan for consideration and adoption. These recommendations are intended to ensure sufficient revenue to cover

operating expenses, maintain appropriate fund reserves, support new and expanded diversion programs, and fund critical infrastructure investments necessary to meet the City's Zero Waste goals.

The Plan includes 31 initiatives that span short-term (1–3 years), medium-term (3–5 years), and long-term (5–10 years) implementation horizons. Near-term actions focus on program enhancements and operational improvements, while medium- and long-term initiatives include amendments to existing ordinances and the expansion of Zero Waste programs to increase diversion. Currently, the City's diversion rate is approximately 76 percent. The Plan establishes a roadmap to achieve a 93 percent diversion rate over the 10-year planning period through a coordinated approach of policy, programmatic, and infrastructure investments.

- **Fleet Electrification:** Public Works continues to purchase electric vehicles whenever possible and now has 66 fully electric vehicles.

Significant Changes from Prior Year's Budget

The FY 27 Adopted Budget is $244,311,909 and translates to an overall increase of 30.6% or $57,248,024 over the FY 26 Adopted Budget of $187,063,835. These increases are largely restricted to capital, program-specific funding. Capital outlay funding increased by $35,817,400, or 72.33%, primarily from the State Transportation Tax, $2,915,913, Sanitary Sewer Fund, $7,599,103, and Measure FF $28,482,874. Zero Waste operating costs increased by $3,311,060, or 6.64%, and Equipment Replacement increase of $1,912,541 or 3.83% of total increase.

The FY 27 and FY 28 Adopted Budget includes the following budget reductions:

- 15 positions were reduced, for a total reduction amount of $2,473,191 in FY 27, and $2,581,224 in FY 28.
- $250,000 in operating costs at the Corporation Yard were reduced in FY 27 and FY 28.
- 51 positions were cost shifted and moved off the General Fund-011, Capital Improvement Fund-501, Off-Street Parking Fund-627, Building Purchases and Management (1947 Center St.) Fund-636, and Building Maintenance Fund-673. Total amounts of $4,186,719 for FY 27, and $4,630,701 for FY 28.

Additional changes:

- **Investment in Staff**: Public Works has added three new positions to support the work associated with 2024 voter approved Measure FF: Sustainable and Accountable Funding for Equitable Street Transformation, Revitalization, Enhancements, and Essential Traffic Safety (Measure FF). These three roles, a Principal Program Manager, Supervising Civil Engineer and Associate Civil Engineer were approved by Council in early FY 25. Additionally, the department reorganized existing budgeted positions to add two additional roles to be focused on Measure FF work, an Associate Management Analyst and a Program Manager 1. Hiring of the Principal Program Manager, Supervising Civil Engineer, and Program Manager 1 were completed in Q3 of FY 26, with an Associate Civil Engineer anticipated in Q4 of FY26 or Q1 of FY 27.
- **Capital Investment**: Proposals to continue the elevated annual Capital Improvement Fund allocations to Streets (>$8.0+ million/yr). This ongoing funding level will be critical in improving . The city-wide PCI of 57. FY 2027 will also see significant construction underway for approved projects for Phase 2 of the Measure T1 Infrastructure Bond.
- **Community Investment through Measure FF:** Measure FF authorizes an annual parcel tax of $0.17 per square foot for residential properties and $0.25 per square foot for other properties over a 14-year period. This measure is projected to generate approximately $15 million annually, dedicated to funding street and sidewalk repairs, safety improvements, and environmental infrastructure projects. In addition to the increased baseline for Capital Improvement funding, Measure FF will provide an estimated $6.75 million annually for streets (legislative requirement through Measure FF). While the additional Capital Improvement paving funds and Measure FF is a major investment and will help deliver needed street, sidewalk, safety, and environmental infrastructure improvements, it does not eliminate the long-term deferred maintenance backlog.

Public Works Financial Summary

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Est. Actual	FY 2027 Adopted	FY 2028 Adopted
EXPENDITURES						
By Type:						
Salaries & Benefits	51,527,111	58,071,045	71,680,234	64,239,167	68,784,055	70,999,134
Services & Materials	41,427,475	44,931,842	41,044,543	47,540,231	47,798,625	44,066,403
Capital Outlay	33,911,770	42,986,581	49,516,522	43,696,754	92,465,291	71,334,736
Internal Services & All Other	22,430,274	22,998,757	24,822,588	24,080,269	35,263,938	29,717,866
	-	-	504,000	-	-	-
	149,296,630	**168,988,225**	**187,567,887**	**179,556,421**	**244,311,909**	**216,118,139**
By Division:						
PW - Office of PW Director	7,773,345	9,019,632	10,630,148	9,402,141	14,055,252	11,575,728
PW - Transportation	21,852,691	24,727,215	22,024,608	24,831,823	35,984,583	32,431,038
PW - General Engineering	33,449,584	41,731,090	55,750,171	50,899,542	87,123,563	70,554,198
PW - Facilities Mgmt	11,156,267	13,268,099	15,650,510	13,941,971	18,550,107	18,288,862
PW - Streets & Sanitation	15,525,650	16,174,614	19,583,625	16,824,766	17,490,532	17,853,843
PW - Equipment Management	13,683,455	19,108,791	14,886,149	14,222,298	21,415,408	14,970,257
PW - Zero Waste	45,855,638	44,958,784	48,538,676	49,433,880	49,692,464	50,444,213
	149,296,630	**168,988,225**	**187,063,887**	**179,556,421**	**244,311,909**	**216,118,139**
By Fund:						
GF Discretionary	7,100,539	7,658,568	7,267,203	8,652,533	8,402,869	8,556,082
Library - Tax	10,627	11,888	16,343	13,083	4,000	4,000
State Transportation Tax	4,868,767	7,121,828	7,686,499	8,875,680	10,602,412	8,260,570
CDBG	63,230	971,615	-	53,036	-	-
Meas B - Local Streets and RDS	521,961	1,879,469	61,882	2,236,643	-	-
Meas B - Bike and Pedestrian	256,920	560,543	-	114,209	42,396	43,019
Meas F - ALA CT VRF ST and RD	499,292	863,830	459,727	509,731	744,704	651,175
Meas BB - Local Streets and RD	7,850,268	5,232,379	7,657,297	7,093,962	9,914,294	8,166,954
Meas BB - Bike and Pedestrian	645,517	596,664	1,762,861	817,716	1,915,592	1,933,630
One Time Funding	-	50,000	-	-	-	-
Park Tax	594	27,552	39,996	30,744	34,996	34,996
Street and Open Space Impr	-	-	50,000	50,000	2,650,000	50,000
Meas GG - Fire Preparation Tax	367,200	367,200	367,200	430,008	450,000	450,000
Street Lighting	2,069,141	1,996,743	2,888,492	2,611,136	3,562,294	3,902,344
UC Settlement	639,335	1,918,349	1,650,000	362,603	1,300,000	1,300,000
Private Party Sidewalks	319,359	388,062	100,000	177,143	300,000	100,000
Measure FF - Street Repair	-	-	975,000	438,406	27,104,153	17,617,959
Capital Grants - Federal	3,280,560	3,895,920	-	112,548	500,000	-
Capital Grants - State	497,370	187,538	750,000	3,591,908	1,547,000	4,681,900
Capital Grants - Local	650,862	1,087,901	100,000	784,631	758,250	1,026,250
CA Integrated Waste Mgmt	9,973	19,288	5,244	6,230	23,244	23,244
One-Time Grant:No Cap Exp	185,875	50,253	-	134,391	1,200,000	-
MTC	47,435	258,686	752,827	37,312	1,122,000	150,000
FEMA	119	99	-	101	-	-
Alameda County Waste Mgmt	348,351	324,366	345,000	340,999	500,000	345,000

Public Works Financial Summary

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Est. Actual	FY 2027 Adopted	FY 2028 Adopted
EXPENDITURES						
State Dept Conserv/Recycling	11,213	90,425	32,000	-	32,000	60,000
Caltrans Grant	30,260	-	-	-	-	-
Capital Improvements	10,476,749	14,465,239	15,120,864	13,220,091	13,409,831	13,702,625
Meas M - ST and WTRSHD Imprv	135,334	79,866	-	654,663	-	-
Meas T1 - Infrstr and Fac	1,955,550	1,249,072	784,961	5,918,165	168,155	170,698
Zero Waste	53,678,599	54,800,510	60,218,109	60,043,279	62,780,645	61,293,869
Marina Operations/Maint	(129,288)	3,207	13,804	6,951	21,760	21,760
Sanitary Sewer Operation	19,235,486	20,457,083	32,870,733	20,686,231	40,469,836	38,621,101
Private Sewer Lateral	34,902	38,081	57,620	40,823	42,299	43,261
Clean Storm Water	3,249,366	4,200,887	8,376,687	6,925,279	9,641,066	6,134,302
Permit Service Center	1,172,717	1,028,891	1,804,859	1,481,401	1,964,457	2,020,231
Off Street Parking Fund	3,666,815	5,005,951	5,288,471	5,885,300	5,788,352	5,814,932
Parking Meter Fund	4,564,290	4,441,080	5,066,769	3,978,458	5,224,008	5,326,721
Bldg Purchases & Mgmt	1,696,541	1,819,934	2,251,267	1,845,448	2,308,412	2,345,452
Equipment Replacement	5,170,094	10,729,925	6,338,427	6,400,301	13,860,629	8,765,915
Equipment Maintenance	9,870,463	10,022,180	10,385,094	9,744,489	11,072,560	9,728,117
Building Maintenance	4,244,244	5,087,153	5,518,651	5,250,789	4,849,695	4,772,032
	-	-	504,000	-	-	-
	149,296,630	**168,988,225**	**187,567,887**	**179,556,421**	**244,311,909**	**216,118,139**

Performance Measures Summary

The below table summarizes the Public Works Department's performance measures.

Division	Measure	Description	Target	Actual	Tracking
Transportation & Engineering	Pavement Condition Index (PCI)	Numerical rating of pavement condition based on type and severity of distress observed [1]	▲	• Network Average: 56 • Arterial: 59 • Collector: 64 • Residential/Local: 54	🔴
Zero Waste	Percent of Waste Diverted from Landfill	Calculated using CalRecycle's online calculator	▲	• 2024: 77% • 2025: 79%	🔴
Transportation & Engineering	Pavement Rehabilitation*	Actual number of miles that have been rehabilitated at all levels of Pavement Condition.	▲	• 20.58 miles	🟢
Transportation & Engineering	Traffic Safety Projects*	Total number of Traffic Safety Projects completed annually; target is to increase numbers [2]	▲	• 6 - large (corridor or city-wide) capital improvement projects • 10 – small to medium localized pedestrian, bike, vision zero projects • 4 – school drop off/pick-up and school bus projects in concert with schools • 15 – residential block traffic calming safety enhancement projects	🟡
Engineering & Streets and Utilities	Sewer Rehabilitation	Total miles of Sewer Rehabilitation completed; target is 22,000 Linear Feet per year	▲	• 26,000 Linear Feet	🟢
Engineering & Operations	Green Infrastructure*	Number of acres of impervious area treated by green infrastructure constructed during the current Municipal Regional Stormwater Permit term [3]	▲	•On track to treat 5 acres by end of FY 2027	🟢

Division	Measure	Description	Target	Actual	Tracking
Operations	Illegal Dumping Remediation	Timeframe from Service Request Generation to pick up of Illegal Dumping; target is to decrease average days with a maximum of three working days	▼	• 1.16 days on average per request	●
Operations	City Fleet Zero Emisson	Percent of zero emission vehicles in the City's Fleet *(among eligible vehicle classes)	▲	• Currently 11.4% of the eligible vehicle classes are zero emissions	●

● Meeting/exceeding target
● Near target
● Not meeting target

▲ Target is to increase numbers/percentages
▼ Target is to decrease numbers/percentages

* Measure FF, approved by voters in 2024, includes requirements for additional work in these areas.

(1) The citywide PCI reflects a substantial deferred maintenance backlog accumulated over decades. Even with additional Measure FF investment, the scale of the backlog means network-wide PCI improvement will be gradual. Current funding is stabilizing conditions and preventing further decline across all functional classifications.

(2) Safety projects include large Capital Improvement Projects along corridors or city-wide efforts, small/medium projects focused on pedestrian/bike/vision zero improvements typically in localized locations, safety enhancements responding to neighborhood traffic calming requests, and school zone pickup/drop-off and school bus improvements.

(3) The current Municipal Regional Stormwater Permit (Order No. R2-2022-0018) term runs from July 1, 2022 through June 30, 2027. During this permit term, the City is required to construct green infrastructure to treat a minimum of 5 acres of impervious surface.

Public Works Financial Summary

All Funding Sources

Division: PW - Office of PW Director

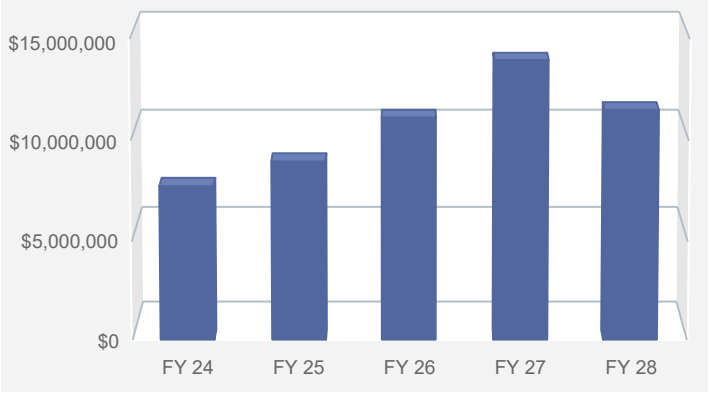
Mission Statement

The mission of the Public Works is committed to providing quality services to the Berkeley community with pride, courtesy, and excellence.

Selected Service Objectives

- Provides department-wide leadership, management oversight, and policy direction to Public Works divisions for overall operations and implementation; information technology projects; audits and accreditation management; and employee labor relations, and training and development.

Five-Year Expenditures



Five Year History

	Audited Actual		Est. Actual	Budget				
	FY 24	FY 25	FY 26	Adopted FY 26	Adopted FY 27	% Change From PY	Adopted FY 28	% Change From PY
Expenditure Category								
Salaries & Benefits**	$ 3,797,353	$ 4,483,131	$ 4,943,667	$ 4,949,912	$ 5,874,901	18.69%	$ 6,076,922	3.44%
Services & Materials	449,871	510,264	430,899	667,866	695,274	4.10%	704,237	1.29%
Capital Outlay	-	-	2,339	7,000	7,000	0.00%	7,000	0.00%
Internal Services & All Other	3,526,121	4,026,237	4,025,236	5,005,370	7,478,077	49.40%	4,787,569	(35.98%)
				504,000	-		-	
Total Expenditures	**$ 7,773,345**	**$ 9,019,632**	**$ 9,402,141**	**$ 11,134,148**	**$ 14,055,252**	**26.24%**	**$11,575,728**	**(17.64%)**
Annual Percentage Change		16.03%	4.24%	23.44%	26.24%		(17.64%)	

* Includes approved department requests and Council budget referrals; see FY 2026 Adopted Update Tier 1 Funding Matrix for details.

Public Works Financial Summary

All Funding Sources **Division: PW - Transportation**

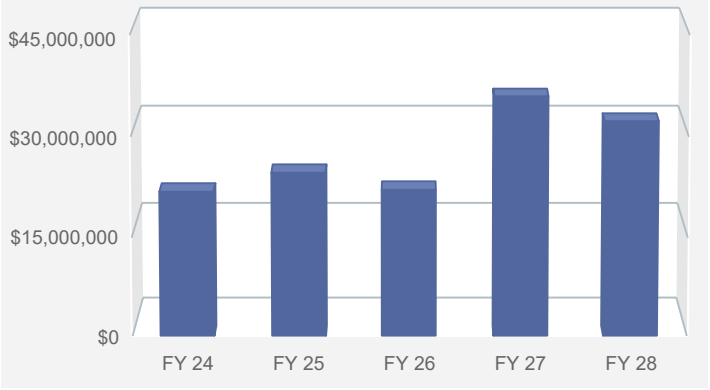
Mission Statement

The mission of the Public Works is committed to providing quality services to the Berkeley community with pride, courtesy, and excellence.

Selected Service Objectives

- Provides traffic engineering, transportation planning, bicycle and pedestrian planning, project development, and parking management services that support safe and effective movement of people and goods in and through Berkeley.
- Provides transportation review of private development projects and interagency coordination on regional transportation projects. Key Division and Department values include safety, equitable mobility, and environmental and financial sustainability.

Five-Year Expenditures



Five Year History

	Audited Actual		Est. Actual	Budget				
	FY 24	FY 25	FY 26	Adopted FY 26	Adopted FY 27	% Change From PY	Adopted FY 28	% Change From PY
Expenditure Category								
Salaries & Benefits**	$ 6,058,199	$ 6,668,052	$ 8,141,615	$ 9,337,744	$ 9,996,936	7.06%	$10,113,013	1.16%
Services & Materials	5,881,540	8,228,249	9,029,715	5,866,042	6,652,566	13.41%	6,398,728	(3.82%)
Capital Outlay	9,079,460	8,847,384	6,813,541	5,198,101	14,165,133	172.51%	13,179,733	(6.96%)
Internal Services & All Other	833,492	983,530	846,952	1,622,721	5,169,948	218.60%	2,739,564	(47.01%)
Total Expenditures	**$ 21,852,691**	**$ 24,727,215**	**$ 24,831,823**	**$22,024,608**	**$ 35,984,583**	**63.38%**	**$32,431,038**	**(9.88%)**
Annual Percentage Change		13.15%	0.42%	(10.93%)	63.38%		(9.88%)	

Public Works Financial Summary

All Funding Sources

Division: PW - General Engineering

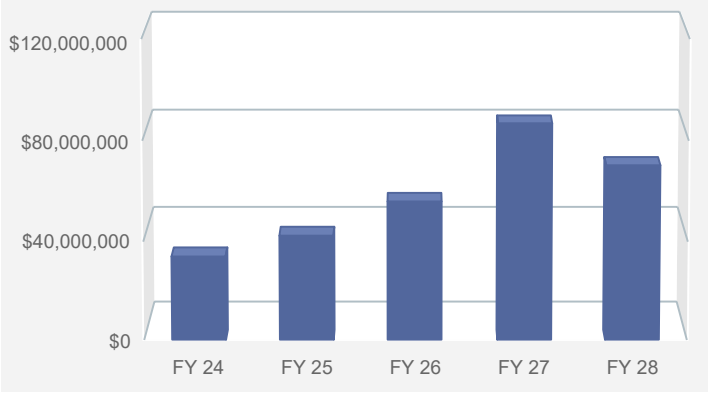
Mission Statement

The mission of the Public Works is committed to providing quality services to the Berkeley community with pride, courtesy, and excellence.

Selected Service Objectives

- Responsible for coordination of utility service markings, issuance of permits, and coordination and inspection for outside utility agency projects.
- Street Pavement Infrastructure Management
- Sanitary Sewer Capital and Regulatory Compliance Programs.
- Storm Water Capital and Regulatory Compliance Programs
- Creeks/Watershed Management.
- Sidewalk Capital Program.
- Buildings/Facilities Capital Program.
- Disability Compliance and Program Coordination.
- Construction Management and Inspection.
- Land Development and Plan Review; Land Surveying.
- Drafting/ GIS services

Five-Year Expenditures



Five Year History

	Audited Actual		Est. Actual	Budget				
	FY 24	FY 25	FY 26	Adopted FY 26	Adopted FY 27	% Change From PY	Adopted FY 28	% Change From PY
Expenditure Category								
Salaries & Benefits**	$ 7,019,881	$ 8,310,232	$ 8,428,768	$ 10,273,877	$ 9,954,164	(3.11%)	$ 10,285,753	3.33%
Services & Materials	4,445,774	6,559,919	7,357,224	2,728,905	4,587,210	68.10%	2,833,280	(38.24%)
Capital Outlay	21,017,054	25,885,421	33,909,557	38,770,021	67,733,682	74.71%	52,649,925	(22.27%)
Internal Services & All Other	966,875	975,518	1,203,993	3,977,368	4,848,507	21.90%	4,785,240	(1.30%)
Total Expenditures	**$ 33,449,584**	**$ 41,731,090**	**$ 50,899,542**	**$ 55,750,171**	**$ 87,123,563**	**56.27%**	**$ 70,554,198**	**(19.02%)**
Annual Percentage Change		24.76%	21.97%	33.59%	56.27%		(19.02%)	

Public Works Financial Summary

All Funding Sources

Division: PW - Facilities Mgmt

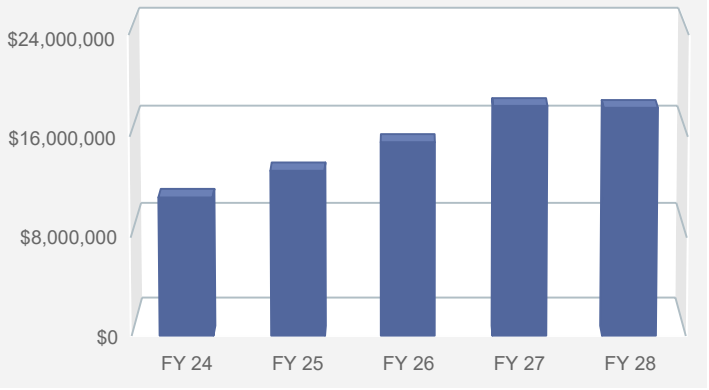
Mission Statement

The mission of the Public Works is committed to providing quality services to the Berkeley community with pride, courtesy, and excellence.

Selected Service Objectives

- Maintains 900,000 square feet of public service facilities; installs and maintains traffic signals and pedestrian control devices at approximately 140 intersections;
- Maintains approximately 8,000 LED streetlights.
- Installs and maintains Police and Fire Department vehicle radios, sirens, lighting, and radio system infrastructure, including interface with the regional public safety radio system.
- Maintains sound systems for Council meetings and special events and radio alarms at sewage lift stations.

Five-Year Expenditures



Five Year History

	Audited Actual		Est. Actual	Budget				
	FY 24	FY 25	FY 26	Adopted FY 26	Adopted FY 27	% Change From PY	Adopted FY 28	% Change From PY
Expenditure Category								
Salaries & Benefits**	$ 5,036,767	$ 5,635,320	$ 6,492,290	$ 7,588,832	$ 7,083,589	(6.66%)	$ 7,474,000	5.51%
Services & Materials	5,309,933	6,801,609	6,641,195	6,633,364	8,497,581	28.10%	7,851,881	(7.60%)
Capital Outlay	110,676	50,253	62,284	753,817	462,067	(38.70%)	462,067	0.00%
Internal Services & All Other	698,891	780,917	746,202	674,497	2,506,870	271.67%	2,500,914	(0.24%)
Total Expenditures	**$ 11,156,267**	**$13,268,099**	**$ 13,941,971**	**$ 15,650,510**	**$ 18,550,107**	**18.53%**	**$18,288,862**	**(1.41%)**
Annual Percentage Change		18.93%	5.08%	17.96%	18.53%		(1.41%)	

Public Works Financial Summary

All Funding Sources

Mission Statement

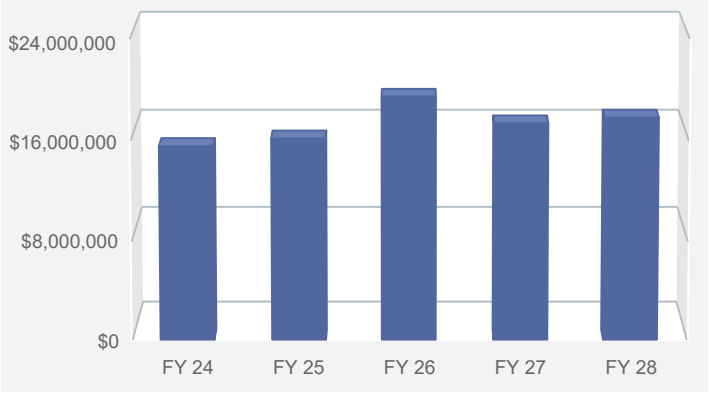
The mission of the Public Works is committed to providing quality services to the Berkeley community with pride, courtesy, and excellence.

Selected Service Objectives

- Maintains and repairs the City's curbs, sidewalks and pathways, 214 miles of streets, 400 miles of sanitary sewers, and 78 miles of storm water piping, including approximately 5,800 storm structures and 30 green infrastructure installations.
- Manages the Clean City Program by providing street and sidewalk sweeping and cleaning services, including unattended property removal/storage and illegal dumping removal.
- Coordinates with Transportation, Engineering and Parking Services staff to maintain traffic signs, pavement markings, and the City's 3,750 metered spaces.

Division: PW - Streets & Sanitation

Five-Year Expenditures



Five Year History

	Audited Actual		Est. Actual	Budget				
	FY 24	FY 25	FY 26	Adopted FY 26	Adopted FY 27	% Change From PY	Adopted FY 28	% Change From PY
Expenditure Category								
Salaries & Benefits**	$ 9,410,655	$ 10,688,273	$ 11,491,983	$ 13,438,942	$11,695,774	(12.97%)	$ 12,056,526	3.08%
Services & Materials	1,940,466	2,075,428	1,927,991	2,475,620	1,872,497	(24.36%)	1,857,373	(0.81%)
Capital Outlay	25,823	-	-	-	-	0.00%	-	0.00%
Internal Services & All Other	4,148,706	3,410,913	3,404,792	3,669,063	3,922,261	6.90%	3,939,944	0.45%
Total Expenditures	**$ 15,525,650**	**$ 16,174,614**	**$ 16,824,766**	**$ 19,583,625**	**$ 17,490,532**	**(10.69%)**	**$ 17,853,843**	**2.08%**
Annual Percentage Change		4.18%	4.02%	21.08%	(10.69%)		2.08%	

Public Works Financial Summary

All Funding Sources

Division: PW - Equipment Management

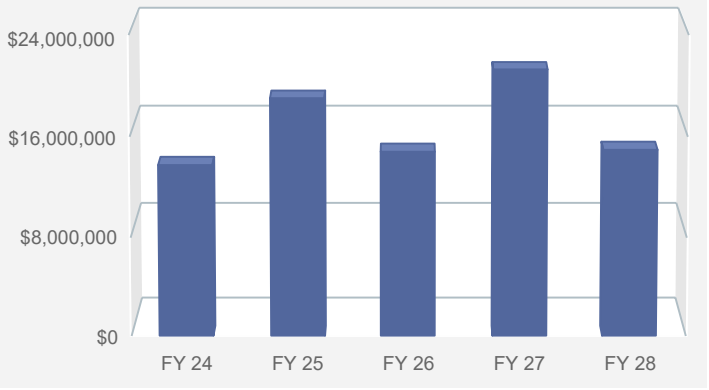
Mission Statement

The mission of the Public Works is committed to providing quality services to the Berkeley community with pride, courtesy, and excellence.

Selected Service Objectives

- Operates facilities at both the Corporation Yard and Transfer Station.
- Manages the maintenance as well as purchase and replacement of the City's 730 fleet vehicles, heavy duty trucks and large equipment, including public safety, fire, and alternative fuel vehicles and equipment.

Five-Year Expenditures



Five Year History

	Audited Actual		Est. Actual	Budget				
	FY 24	FY 25	FY 26	Adopted FY 26	Adopted FY 27	% Change From PY	Adopted FY 28	% Change From PY
Expenditure Category								
Salaries & Benefits**	$ 2,864,376	$ 2,795,003	$ 2,735,107	$ 3,846,782	$ 3,689,168	(4.10%)	$ 3,827,213	3.74%
Services & Materials	5,965,839	6,193,700	6,086,759	5,320,614	5,881,333	10.54%	4,381,333	(25.50%)
Capital Outlay	3,678,757	8,203,523	2,872,724	4,772,063	9,697,409	103.21%	5,020,491	(48.23%)
Internal Services & All Other	1,174,483	1,916,565	2,527,708	946,690	2,147,498	126.84%	1,741,220	(18.92%)
Total Expenditures	**$ 13,683,455**	**$ 19,108,791**	**$ 14,222,298**	**$ 14,886,149**	**$ 21,415,408**	**43.86%**	**$ 14,970,257**	**(30.10%)**
Annual Percentage Change		39.65%	(25.57%)	(22.10%)	43.86%		(30.10%)	

Public Works Financial Summary

All Funding Sources

Division: PW - Zero Waste

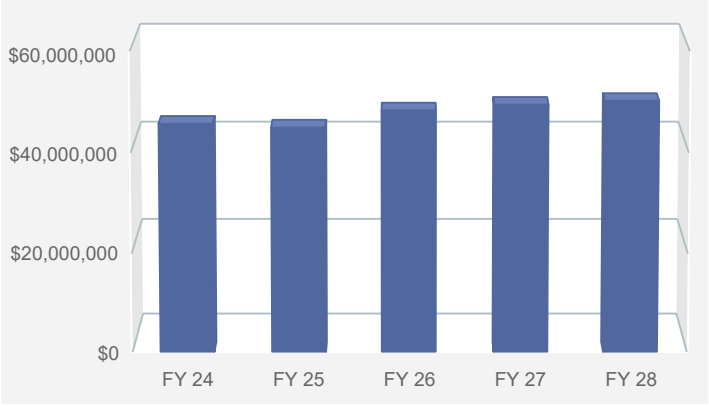
Mission Statement

The mission of the Public Works's Office is to provide the City with the highest caliber legal services and advice and to protect and advance the interests of this dynamic City by all legal and ethical means.

Selected Service Objectives

- Provides the weekly curbside collection service of refuse and compost for over 23,000 single family and multi-family (up to five units) residential customers and up to seven-day per week curbside collection service of refuse, dual-stream recyclables (fiber and containers collected separately) and compost for over 5,000 multi-family (more than six units) and commercial customers.
- Manages third party vendor provided contracts for: 1) landfill disposal services; food/green material offsite hauling and composting; and offsite hauling and recycling of construction and demolition, metal, tires, cylinders and appliances; and 2) third-party non-profit organizations for: the collection of residential dual-stream recyclables (8,400 tons per year); 3) operates Berkeley Recycling for the sorting, processing and marketing of residential, multi-family and commercial recyclables (16,000 tons per year and a Recycling Buyback and Drop Off program; and salvaging of reusable materials dropped off at the Transfer Station (1,000 tons annually).

Five-Year Expenditures



Five Year History

	Audited Actual		Est. Actual	Budget				
	FY 24	FY 25	FY 26	Adopted FY 26	Adopted FY 27	% Change From PY	Adopted FY 28	% Change From PY
Expenditure Category								
Salaries & Benefits**	$ 17,339,880	$ 19,491,034	$ 22,005,737	$ 22,244,145	$ 20,489,523	(7.89%)	$ 21,165,707	3.30%
Services & Materials	17,434,052	14,562,673	16,066,448	17,352,132	19,612,164	13.02%	20,039,571	2.18%
Capital Outlay	-	-	36,309	15,520	400,000	2477.32%	15,520	(96.12%)
Internal Services & All Other	11,081,706	10,905,077	11,325,386	8,926,879	9,190,777	2.96%	9,223,415	0.36%
Total Expenditures	**$ 45,855,638**	**$ 44,958,784**	**$ 49,433,880**	**$ 48,538,676**	**$ 49,692,464**	**2.38%**	**$ 50,444,213**	**1.51%**
Annual Percentage Change		(1.96%)	9.95%	7.96%	2.38%		1.51%	

Non-Departmental (All City Funds)

The Non-Departmental budget contains critical pieces of the City budget not attributable to a single program or department. The largest component of this budget is the transfer of funds or money from one fund to another, such as a **General Fund transfer to the Capital Improvement Fund**.

For FY27, the General Fund (011) adopted non-departmental budget is $49.6 million and $50.2 million in FY28. The total for all other funds in FY27 is $48.9 million and in FY28 is $40.4 million. The grand total non-departmental budget in FY27 is $98.5 million and in FY28 is $90.6 million.

Some examples of other transfers include the following:

- General Fund to Measure U1
- General Fund to Stability Reserve Fund and the Catastrophic Reserve Fund
- General Fund to the PERS Savings Fund (Section 115 Trust)
- General Fund to Health State Aid Realignment Fund
- General Fund to the Public Liability Fund
- General Fund to the Catastrophic Loss Fund
- General Fund to Fair Elections Fund
- General Fund to Equipment Replacement Fund
- Health State Aid Realignment to the General Fund
- Measure U1 to Local Housing Trust Fund

Because most transfers are budgeted in two separate funds, the Non-Departmental budget and in an operating Department budget, they are considered “dual appropriations.” Dual appropriations, amounts that are designated in different areas, are balanced in the budget for a net appropriation amount.

Other components of the Non-Departmental budget include:

- Debt service costs for General Obligation Bonds and other debt obligations
- Lease Purchase Agreements
- Certificates of Participation (C.O.P.s)
- Allocation for Community-Based Organizations
- General overhead costs such as Property and Liability Insurance
- Cost of audits by outside auditors, actuarial services, and similar services
- School Board Salaries

Non-Departmental Financial Summary

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Est. Actual	FY 2027 Adopted	FY 2028 Adopted
EXPENDITURES						
By Type:						
Salaries & Benefits	15,343,383	10,752,449	10,485	8,341,619	24,781	11,165
Services & Materials	13,004,628	11,830,608	7,828,505	12,581,067	8,228,880	8,233,105
Internal Services & All Other	105,598,411	112,823,980	106,074,042	95,917,024	90,285,321	82,330,883
Adopted Tier 1 Funding *			(10,066,063)			
	133,946,422	**135,407,037**	**103,846,969**	**116,839,710**	**98,538,982**	**90,575,153**
By Division:						
Non-Departmental	133,904,097	135,384,837	113,913,032	116,836,586	98,538,982	90,575,153
Emergency Operations	42,325	22,200	-	3,124	-	-
Adopted Tier 1 Funding *			(10,066,063)			
	133,946,422	**135,407,037**	**103,846,969**	**116,839,710**	**98,538,982**	**90,575,153**
By Fund:						
GF Discretionary	69,050,828	54,753,775	48,568,014	36,082,902	49,591,487	50,184,258
GF - Payroll Deduction Trust	1,160,290	4,142,104	6,750,000	7,112,816	750,000	750,000
GF - Catastrophic Leave	392,064	320,982	-	525,644	-	-
U1 - Housing	1,500,000	-	2,500,000	2,500,000	1,855,000	2,500,000
Library - Tax	-	5,000,000	-	-	8,772,214	-
SEC 108 HUD Loan Grant Asst	568,148	1,149,465	1,183,612	571,738	1,183,612	1,183,612
Gilman Sport Field	-	-	-	225,000	-	-
CDBG	176,196	176,196	176,194	120,248	176,194	176,194
Meas F - ALA CT VRF ST and RD	-	2,500	2,500	2,500	5,175	5,175
Street and Open Space Impr	-	-	200,000	-	-	-
Street Lighting	370,451	358,202	370,451	35,534	370,451	370,451
PERS Savings	44,049	3,064,001	6,000,000	6,077,486	-	-
Health State Aid Realignment	2,643,280	2,643,280	2,643,280	2,643,280	2,821,293	2,877,720
Measure FF - Public Safety	757,924	8,257,925	757,925	1,257,925	757,925	757,925
ARPA - Local FIscal Recovery	3,296,863	22,200	-	3,124	-	-
Capital Improvements	1,076,848	1,976,837	2,508,475	1,580,445	902,415	902,415
Meas O - Affordable Housing	-	-	-	439,403	-	-

Non-Departmental Financial Summary

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Est. Actual	FY 2027 Adopted	FY 2028 Adopted
EXPENDITURES						
Fire Admin Training Building	-	248,923	-	-	-	-
Sanitary Sewer Operation	90,500	90,501	90,501	90,501	90,501	90,501
Permit Service Center	50,556	50,555	50,555	50,555	50,555	50,555
Unified Program (CUPA)	5,084	5,082	5,082	5,082	5,082	5,082
Off Street Parking Fund	1,912,900	1,913,100	1,915,050	1,431,775	1,912,250	1,913,050
Parking Meter Fund	1,742,288	2,042,288	1,170,377	1,042,288	128,089	128,089
Bldg Purchases & Mgmt	1,624,830	1,629,209	1,628,378	-	2,614	2,614
Equipment Replacement	500,000	2,000,000	-	-	-	-
Worker's Compensation	11,375,908	7,023,433	10,519,359	13,291,880	5,332,340	5,332,340
Sick and Vacation Payouts	2,981,977	3,262,849	-	2,896,827	-	-
Public Liability	-	1,792,557	-	-	-	-
Catastrophic Loss	6,676,509	7,720,055	3,447,023	8,614,781	3,447,023	3,447,023
IT Cost Allocation	450,612	3,396,355	6,466,414	6,466,414	1,080,728	600,000
Meas FF - Library	1,340,088	1,334,038	1,330,513	1,332,163	1,336,638	1,335,638
2015 GORBS for 2007 GORBS	2,046,411	2,041,788	2,043,981	2,043,133	2,062,791	2,060,101
Berkeley Repertory Theatre	498,669	500,003	499,849	497,117	501,283	499,181
2015 GORBS for 2002 GORBS	376,197	376,172	378,696	376,419	381,552	381,057
2015 GORBS for 2007 GORBS SERA	141,691	141,371	142,312	141,464	143,615	143,428
2015 GORBS for 2008 Anml Shltr	479,289	478,206	479,416	478,521	483,822	483,192
2010 COP Animal Shelter	139,900	676,225	140,085	407,338	140,085	140,085
Meas M - St and Wtrshd Imprv	1,632,513	1,634,688	1,639,250	1,640,900	1,635,600	1,638,913
Meas T1 - Infrstr and Fac	4,656,831	3,760,906	3,755,881	3,757,531	3,752,681	3,754,706
Measure O - Housing Bonds	4,870,760	4,606,735	4,600,873	7,852,788	6,903,033	6,897,195
JPFA Lease Rev Bond Fire Bldg	-	-	-	345,858	-	-
Successor Acy - Savo Dsf	56,160	56,320	57,120	52,840	57,120	57,120
Sustainable Energy - 2	35,183	18,860	-	-	17,038	17,007
Thousand Oaks Undergrounding	101,066	98,261	100,096	2,836	97,006	98,756

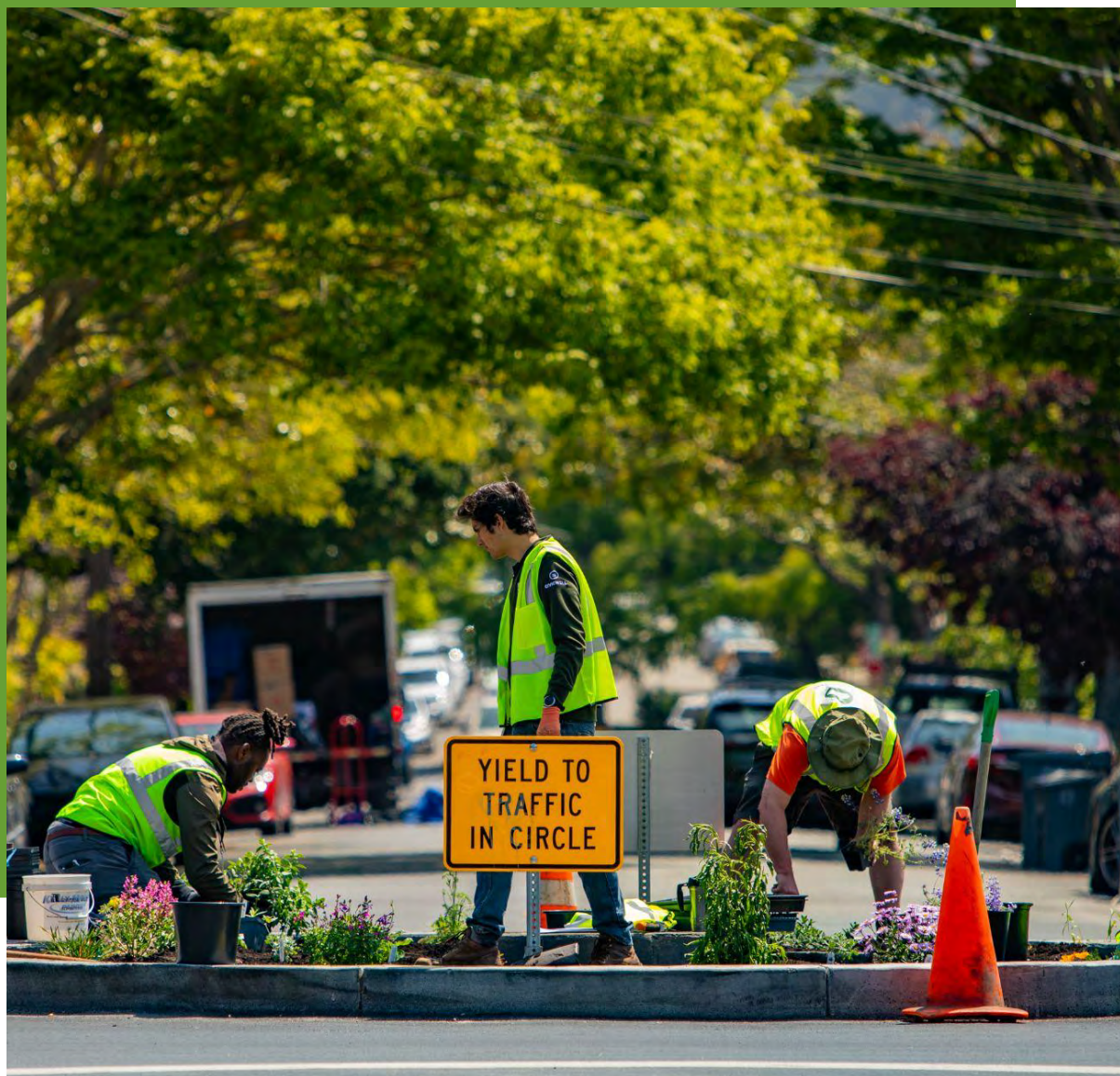
Non-Departmental Financial Summary

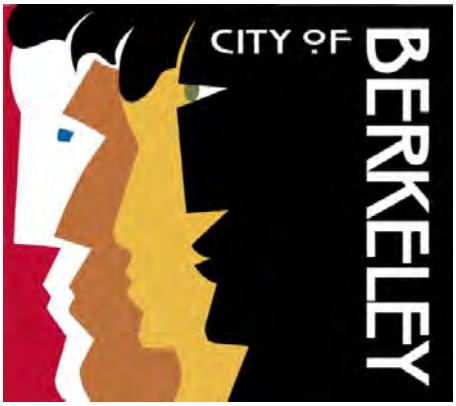
	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Est. Actual	FY 2027 Adopted	FY 2028 Adopted
EXPENDITURES						
Meas H - School Tax	472,288	-	500,000	-	500,000	500,000
CFD No. 1 Mello-Roos	-	-	755,038	-	755,038	755,038
Sick Leave Entitlement	273,856	273,854	322,955	273,854	322,955	322,955
Safety Members Pension	74,479	43,623	-	41,611	-	-
Police Medical Trust Fund	3,091,399	3,302,390	48,281	3,174,355	48,281	48,281
Retiree Med Fund - BHA	168,827	(142,303)	2,970	4,703	2,970	2,970
Retiree Med Ben - IBEW	134,367	88,826	2,563	44,794	2,563	2,563
Retiree Med Bene - Local 1	1,150,374	598,166	22,595	208,455	22,595	22,595
Retiree Med Bene - Z1 Mgmt	172,221	111,149	4,000	63,263	4,000	4,000
Retiree Med Ben - Z2 To Z6	399,503	245,454	12,000	62,905	12,000	12,000
Retiree Med Ben - Local 535	828,791	414,257	32,191	149,471	32,191	32,191
Retiree Med Ben - Local 790	658,378	271,592	37,106	75,728	37,106	37,106
Pol Ee Retiree Hlt Ast Pl	721,132	925,766	6,500	291,015	6,500	6,500
Fire Medical Trust Fund	977,944	508,316	45,571	452,500	45,571	45,571
Adopted Tier 1 Funding *			(10,066,063)			
	133,946,422	**135,407,037**	**103,846,969**	**116,839,710**	**98,538,982**	**90,575,153**

* Placeholder for approved department requests and Council budget referrals; see FY 2026 Adopted update Tier 1 Funding Matrix for details.



Capital Improvement Program (CIP)




CITY OF
BERKELEY

Capital Improvement Program (CIP)

This section summarizes the City's Five-Year Capital Improvement Program (CIP) for FY 2027-2031 and the projects funded as part of the FY 2027 & FY 2028 Biennial Budget. Additional detailed information regarding the projects identified within the CIP is available in a separate document available at https://berkeleyca.gov/your-government/financial-information/city-budget titled "City of Berkeley's Adopted FY 2027- FY 2031 Capital Improvement Program.

Capital Project Definition

A capital project is a project that helps maintain, improve, or adds to the City's infrastructure. Typically, a project is considered a capital project if it results in an acquisition of a new asset or new construction, improvements, expansion, renovation, rehabilitation, repairs, or replacement of an existing City facility or other infrastructure assets. It usually requires a large investment of funding and staff resources. A capital project is expected to result in a long-term useful life and long-term benefit to the City and its residents. A completion of a capital project usually impacts the operating budget.

Capital Improvement Program and Capital Budget

In conjunction with the biennial budget process, the City of Berkeley prepares a Capital Improvement Program (CIP) that identifies anticipated projects and corresponding expenditures over a five-year timeframe. The CIP represents the spending plan for infrastructure improvements and other specific large- scale recurring purchases. The goal of the CIP is to create a roadmap of the projected infrastructure improvement needs of the City of Berkeley to assist in the planning and budgeting process.

The first year of the CIP is known as the Capital Budget. It is intended to closely reflect that year's projected spending for capital projects and is usually adopted in conjunction with the City's annual operating budget. It is important to point out that the FY 2027 Capital Budget does not include capital project budgets which have previously been encumbered and unspent from the previous fiscal year.

Projects and funding sources identified in subsequent years are not formally approved until the budget for those years is legally adopted. Beyond the first year, the CIP is a planning and budgetary management tool and subject to annual re-evaluation to reflect Council priorities, community needs and funding opportunities and challenges.

City Inventory of Assets

A CIP is necessary as the City has an extensive portfolio of capital assets and infrastructure. Maintaining these assets is a costly and time-consuming enterprise that requires significant resources and constant attention. Additionally, Berkeley is an aging City and thus, its infrastructure faces challenges that other younger cities do not.

Below is a partial list of the City's capital inventory:

- 95 public buildings of various ages,
- Approximately 213 centerline miles of improved streets,
- Over 475 miles of concrete sidewalk,

- A storm drain system that consists of approximately 93 miles of underground pipes, maintenance holes, catch basins, and cross-drains
- A sewer system consisting of 255 miles of public sanitary sewer mains and 130 miles of public sewer laterals,
- 61 miles of bicycle infrastructure
- 250 park acres,
- 13 miles of medians,
- 175 acres of land in the Waterfront,
- Three resident camps outside of the City,
- A fleet of 730 vehicles and pieces of large equipment, and
- 36 different facilities served by the City's information technology systems.

Maintaining these assets is a costly and time-consuming enterprise that requires significant resources and constant attention. Additionally, Berkeley is an aging city and thus, its infrastructure faces challenges that other younger cities do not.

Program Categories

The Adopted CIP plan presents the City's blueprint for funding critical capital projects based on resource availability and Council's capital investment priorities. Elements of CIP project costs are grouped into broad program categories:

- Residential Camps,
- City Facilities,
- Equipment & Fleet,
- Information Technology,
- Other Infrastructure,
- Parks & Community Pools,
- Sanitary Sewers,
- Sidewalks,
- Storm Drains,
- Streets,
- Transportation, and
- Waterfront.

The resources that the City commits to its priority capital projects are identified within these program categories. While the budget adopts appropriated funds for capital projects in FY 27, there are still some unknowns (i.e. status of the economy and pending State and Federal funding for approved projects) that exist. Furthermore, funding for the remaining years of the five-year plan are subject to the availability of resources.

Overview of Five-Year CIP and Unfunded Needs

The City's ability to fund its CIP is limited by the total available resources that are competing with other community priorities. However, years of limited funding and deferred maintenance have resulted in aging City infrastructure that desperately needs repair and improvement.

Capital project funding comes from various sources including the discretionary General Fund (including the CIP Fund), as well as sources with spending and use restrictions comprising a number of special revenue funds, enterprise funds, grants and bonds. The City uses outside funding sources to the greatest extent possible.

The five-year (FY 2027 – FY 2031) CIP Total is $411.3 million. Enterprise Funds comprise 38% of the CIP ($155.4 million), General Fund and CIP Fund covers 15% of the CIP ($62.1 million), Special Revenue Funds is 32% ($133.3 million), Internal Service Funds comprise 10% ($40.4 million), and Other One-Time Funding/Grants is 5% ($20.1 million).

The City has a number of major infrastructure project needs that are not addressed in the capital plan. The City's infrastructure requires investments of capital in order to maintain them in a good working condition and replace or rehabilitate assets at the end of their useful lives. Without sufficient and timely capital investments, the assets will deteriorate, costing the City of Berkeley substantially more in maintenance costs, and infrastructure will ultimately fail. The unfortunate outcome of this is a requirement of a much larger capital investment. Adequate amount of funding is needed to provide proper annual maintenance as this keeps assets in good working condition and typically prolongs their useful lives. Adequate funding is also necessary for when assets reach the end of their useful lives to pay for total repair or replacement in a timely manner. Due to limited available funding and competing priorities, the City has had to defer several capital improvement projects. For each year that a capital project is deferred, the project cost increases due to inflation (compounded each year the project is delayed), construction demands and construction bid results, the cost increases year over year due to scope changes as the longer the project is delayed, the more issues arise, unpredictable trends in the industry, and other unknown factors (economic, public health, and others).

Despite support from a variety of City funds, City facilities and infrastructure needs continue to exceed available funds. The City's unfunded capital needs have increased over the years and are anticipated to reach a five-year total of around $2.1 billion from FY 2027 to FY 2031.

Overview of FY 27 & FY 28 Capital Budget

The FY 2027 and FY 2028 Capital Budget includes 105 projects.

Of the $101.7 million in FY 2027 Capital Budget, $89.8 million is funded from various sources (special revenue funds, bonds, enterprise funds, internal service funds, and grants) and $11.9 million from the General Fund and CIP Fund.

In FY 2028, $70.7 million of the $82.9 million Capital Budget is funded from various sources (special revenue funds, bonds, enterprise funds, internal service funds, and grants) and $12.2 million from the General Fund and CIP Fund.

Both fiscal years include the $8 million (plus CPI) over baseline for Streets paving following the Council Fiscal Policy.

Funding by program category and by source are included on the tables on the next page.

Capital Program Category	FY 2027 Adopted	FY 2028 Adopted	Biennial Total
Camps	$ 585,000	$ 800,000	$ 1,385,000
Equipment & Fleet	9,563,532	4,886,614	14,450,146
Facilities	3,173,000	1,813,000	4,986,000
Information Technology	485,000	685,000	1,170,000
Other Infrastructure	631,900	1,258,100	1,890,000
Parks	5,990,000	2,765,000	8,755,000
Sanitary Sewer	25,150,000	22,920,000	48,070,000
Sidewalks	2,894,224	2,770,517	5,664,741
Storm Water	5,665,000	7,290,000	12,955,000
Streets	32,341,345	25,970,117	58,311,462
Transportation	14,899,567	11,436,460	26,336,027
Waterfront	350,000	350,000	700,000
Total	**$ 101,728,568**	**$ 82,944,808**	**$ 184,673,376**

Funding Source	FY 2027 Adopted	FY 2028 Adopted	Biennial Total
General Fund	$ 50,000	$ 25,000	$ 75,000
All Capital Projects Funds	11,885,200	12,139,816	24,025,016
All Other Funds	89,793,368	70,779,992	160,573,360
Total	**$ 101,728,568**	**$ 82,944,808**	**$ 184,673,376**

General Fund Allocation to CIP

The most discretionary funding sources for the Capital Improvement Program is the General Fund and the CIP Fund. The primary source of funding for the Capital Improvement Program Fund (CIP Fund) is an annual transfer from the City's General Fund to the CIP Fund. The City's General Fund consists of general purpose revenues that may be used for any general government purpose at the discretion of Council. For approximately the last decade, the General Fund fiscal year allocation to the CIP Fund has hovered between $5.4 million to $4.9 million (with the exception in FY 21 when the allocation was decreased due to ongoing economic impacts associated with coronavirus pandemic) without any increases to account for inflationary factors.

Annual General Fund Baseline Allocation to CIP Programs

The previous biennial budget (FY 2025 and FY 2026) minimally increased the General Fund baseline allocation to the CIP programs. However, given limited resources, for FY 2027 and FY 2028, the City is funding the Streets Paving PCI improvement project, allocating the $8 million (plus CPI) to Streets Capital,, and the annual CIP baseline of $4.95 million (total biennial of $9.9 million).

For the FY 2027 and FY 2028 Biennial Budget, the adopted CIP Fund and General Fund total $24.1 million (FY 2027 is $11.9 million and FY 2028 is $12.2 million).

Given limited resources, a balance is required in terms of providing additional funding for ongoing deferred maintenance needs while also supporting other new one-time projects. Projects funded in FY 27 and FY 28 align with the City's strategic plan goals; address critical public safety needs; advance the City's efforts to implement its adopted climate action plan; and make smart investments to enhance City operations and achieve cost savings and other efficiencies.

Summary of FY 27 & FY 28 Adopted CIP List

The table on the next page identifies the 81 capital projects for Fiscal Years 2027 and 2028. It indicates the project status (new or continuing), the funding source and the proposed/requested biennial budget for each project.

FY 2027 and FY 2028 Adopted CIP Comprehensive List

Capital Projects	Project Status	Funding Source	FY 2027 Adopted	FY 2028 Adopted	Biennial Total
1947 Center Street Facade	Continuing	501 - CAPITAL IMPROVEMENTS	100,000	10,000	110,000
					-
1947 Center Street Facade Total			**100,000**	**10,000**	**110,000**
2180 Milvia - 2nd Floor Payroll Card Reader Project	Continuing	501 - CAPITAL IMPROVEMENTS	-	-	-
					-
2180 Milvia - 2nd Floor Payroll Card Reader Project Total			**-**	**-**	**-**
2180 Milvia - IT Carpet Replacement	Continuing	501 - CAPITAL IMPROVEMENTS	-	-	-
					-
2180 Milvia - IT Carpet Replacement Total			**-**	**-**	**-**
2180 Milvia Envelope Repair	Continuing	501 - CAPITAL IMPROVEMENTS	80,000	15,000	95,000
					-
2180 Milvia Envelope Repair Total			**80,000**	**15,000**	**95,000**
2180 Milvia Stairwell Tower Windows Repairs	Continuing	501 - CAPITAL IMPROVEMENTS	3,000	3,000	6,000
					-
2180 Milvia Stairwell Tower Windows Repairs Total			**3,000**	**3,000**	**6,000**
2180 Milvia-Back up Emergency Generator	New	501 - CAPITAL IMPROVEMENTS	-	60,000	60,000
					-
2180 Milvia-Back up Emergency Generator Total			**-**	**60,000**	**60,000**
AHSC 8 Sixth University Shattuck	New	127 - STATE TRANSPORTATION TAX	315,506	544,338	859,844

FY 2027 and FY 2028 Adopted CIP Comprehensive List (continued)

Capital Projects	Project Status	Funding Source	FY 2027 Adopted	FY 2028 Adopted	Biennial Total
AHSC 8 Sixth University Shattuck	New	134 - MEAS BB - LOCAL STREETS AND RD	-	-	-
AHSC 8 Sixth University Shattuck	New	306 - CAPITAL GRANTS - STATE	1,280,900	2,247,200	3,528,100
AHSC 8 Sixth University Shattuck Total			**1,596,406**	**2,791,538**	**4,387,944**
Active Directory (AD) Management + Complete Disaster Recovery (DR)	New	UNFUNDED	-	-	-
					-
Active Directory (AD) Management + Complete Disaster Recovery (DR) Total			**-**	**-**	**-**
Addison Bicycle Blvd Ph2	Continuing	127 - STATE TRANSPORTATION TAX	-	-	-
Addison Bicycle Blvd Ph2	Continuing	134 - MEAS BB - LOCAL STREETS AND RD	-	-	-
Addison Bicycle Blvd Ph2	Continuing	166 - MEASURE FF - STREET REPAIR	193,000	2,354,000	2,547,000
Addison Bicycle Blvd Ph2	Continuing	306 - CAPITAL GRANTS - STATE	2,070,000	2,446,000	4,516,000
					-
Addison Bicycle Blvd Ph2 Total			**2,263,000**	**4,800,000**	**7,063,000**
Adeline Trans Improvements	Continuing	127 - STATE TRANSPORTATION TAX	-	-	-
Adeline Trans Improvements	Continuing	134 - MEAS BB - LOCAL STREETS AND RD	-	-	-

FY 2027 and FY 2028 Adopted CIP Comprehensive List (continued)

Capital Projects	Project Status	Funding Source	FY 2027 Adopted	FY 2028 Adopted	Biennial Total
Adeline Trans Improvements	Continuing	135 - MEAS BB - BIKE AND PEDESTRIAN	258,000	258,000	516,000
Adeline Trans Improvements	Continuing	306 - CAPITAL GRANTS - STATE	-	-	-
Adeline Trans Improvements	Continuing	307 - CAPITAL GRANTS - LOCAL	773,500	773,500	1,547,000
Adeline Trans Improvements	Continuing	339 - MTC	-	-	-
					-
Adeline Trans Improvements Total			**1,031,500**	**1,031,500**	**2,063,000**
Affordable Housing and Sustainable Communities (AHSC) Grant Matching Funds	New	166 - MEASURE FF - STREET REPAIR	-	-	-
					-
Affordable Housing and Sustainable Communities (AHSC) Grant Matching Funds Total			**-**	**-**	**-**
Alameda CTC RSEP	Continuing	011 - GF - DISCRETIONARY	-	-	-
Alameda CTC RSEP	Continuing	127 - STATE TRANSPORTATION TAX	35,000	-	35,000
					-
Alameda CTC RSEP Total			**35,000**	**-**	**35,000**
Asset Management	Continuing	680 - IT COST ALLOCATION	75,000	-	75,000
Asset Management	Continuing	UNFUNDED	-	-	-
					-
Asset Management Total			**75,000**	**-**	**75,000**
Berkeley Aquatic Park Stormwater Improvement (EPA Grant Project)	Continuing	336 - ONE-TIME GRANT:NO CAP EXP	-	-	-

FY 2027 and FY 2028 Adopted CIP Comprehensive List (continued)

Capital Projects	Project Status	Funding Source	FY 2027 Adopted	FY 2028 Adopted	Biennial Total
Berkeley Aquatic Park Stormwater Improvement (EPA Grant Project)	Continuing	616 - CLEAN STORM WATER	-	-	-
					-
Berkeley Aquatic Park Stormwater Improvement (EPA Grant Project) Total			**-**	**-**	**-**
Bolivar Parking Project	New	145 - BAYER - MILES LAB	-	-	-
					-
Bolivar Parking Project Total			**-**	**-**	**-**
Bridge Preventative Maintenance Program	Continuing	127 - STATE TRANSPORTATION TAX	150,000	150,000	300,000
					-
Bridge Preventative Maintenance Program Total			**150,000**	**150,000**	**300,000**
Camps Fund Capital Baseline	Continuing	125 - PLAYGROUND CAMP	-	100,000	100,000
					-
Camps Fund Capital Baseline Total			**-**	**100,000**	**100,000**
Capital Improvement Program Fund	Continuing	501 - CAPITAL IMPROVEMENTS	-	400,000	400,000
					-
Capital Improvement Program Fund Total			**-**	**400,000**	**400,000**
Car Free Telegraph	New	147 - UC SETTLEMENT	662,500	-	662,500
					-
Car Free Telegraph Total			**662,500**	**-**	**662,500**
Cazadero Camp Storm Damage Recovery	New	125 - PLAYGROUND CAMP	-	-	-
					-
Cazadero Camp Storm Damage Recovery Total			**-**	**-**	**-**

FY 2027 and FY 2028 Adopted CIP Comprehensive List (continued)

Capital Projects	Project Status	Funding Source	FY 2027 Adopted	FY 2028 Adopted	Biennial Total
Cedar Rose Park 2-5 Playground Renovation	Continuing	138 - PARKS TAX	750,000	-	750,000
Cedar Rose Park 2-5 Playground Renovation	Continuing	501 - CAPITAL IMPROVEMENTS	-	-	-
					-
Cedar Rose Park 2-5 Playground Renovation Total			**750,000**	**-**	**750,000**
Cedar Rose Park 5-12 Playground Renovation	Continuing	138 - PARKS TAX	-	-	-
Cedar Rose Park 5-12 Playground Renovation	Continuing	501 - CAPITAL IMPROVEMENTS	-	-	-
					-
Cedar Rose Park 5-12 Playground Renovation Total			**-**	**-**	**-**
Cedar Street Median Crossing to Support Grant Street Bike Boulevard Crossing	New	166 - MEASURE FF - STREET REPAIR	-	-	-
					-
Cedar Street Median Crossing to Support Grant Street Bike Boulevard Crossing Total			**-**	**-**	**-**
Cedar Street Pedestrian Safety Crossing Improvements	New	166 - MEASURE FF - STREET REPAIR	-	-	-
					-
Cedar Street Pedestrian Safety Crossing Improvements Total			**-**	**-**	**-**
Citywide Mesh Network (LPR, Drones, Smart City Infrastructure)	New	501 - CAPITAL IMPROVEMENTS	-	-	-
					-
Citywide Mesh Network (LPR, Drones, Smart City Infrastructure) Total			**-**	**-**	**-**
Citywide Traffic Calming Program	New	166 - MEASURE FF - STREET REPAIR	250,000	250,000	500,000
					-
Citywide Traffic Calming Program Total			**250,000**	**250,000**	**500,000**
Citywide Traffic Signal Master Plan	New	UNFUNDED	-	-	-
					-

FY 2027 and FY 2028 Adopted CIP Comprehensive List (continued)

Capital Projects	Project Status	Funding Source	FY 2027 Adopted	FY 2028 Adopted	Biennial Total
Citywide Traffic Signal Master Plan Total			**-**	**-**	**-**
Citywide Transit Stop Amenities Program	New	166 - MEASURE FF - STREET REPAIR	250,000	250,000	500,000
					-
					-
Citywide Transit Stop Amenities Program Total			**250,000**	**250,000**	**500,000**
Claremont Ave Complete Street Corridor Project	New	166 - MEASURE FF - STREET REPAIR	-	-	-
					-
Claremont Ave Complete Street Corridor Project Total			**-**	**-**	**-**
Claremont Vision Zero Quick Build	New	166 - MEASURE FF - STREET REPAIR	-	-	-
					-
Claremont Vision Zero Quick Build Total			**-**	**-**	**-**
Claremont and Eaton RRFB	Continuing	166 - MEASURE FF - STREET REPAIR	-	-	-
Claremont and Eaton RRFB	Continuing	501 - CAPITAL IMPROVEMENTS	-	-	-
					-
Claremont and Eaton RRFB Total			**-**	**-**	**-**
Clariti Integration with ERMA	New	621 - PERMIT SERVICE CENTER	150,000	-	150,000
					-
					-
Clariti Integration with ERMA Total			**150,000**	**-**	**150,000**
Clean Water Program	Continuing	616 - CLEAN STORM WATER	200,000	200,000	400,000
					-
Clean Water Program Total			**200,000**	**200,000**	**400,000**

FY 2027 and FY 2028 Adopted CIP Comprehensive List (continued)

Capital Projects	Project Status	Funding Source	FY 2027 Adopted	FY 2028 Adopted	Biennial Total
Codornices Creek Restoration At 9th	Continuing	305 - CAPITAL GRANTS - FEDERAL	-	-	-
Codornices Creek Restoration At 9th	Continuing	501 - CAPITAL IMPROVEMENTS	-	-	-
Codornices Creek Restoration At 9th	Continuing	616 - CLEAN STORM WATER	170,000	-	170,000
Codornices Creek Restoration At 9th Total			**170,000**	**-**	**170,000**
Codornices Creek Restoration Betwen UPRR & Caltrans	New	501 - CAPITAL IMPROVEMENTS	-	-	-
					-
Codornices Creek Restoration Betwen UPRR & Caltrans Total			**-**	**-**	**-**
Complete FUND$ Sunset		UNFUNDED	-	-	-
					-
Complete FUND$ Sunset Total			**-**	**-**	**-**
Corp Yard & 2nd Street Fences	New	501 - CAPITAL IMPROVEMENTS	-	100,000	100,000
					-
Corp Yard & 2nd Street Fences Total			**-**	**100,000**	**100,000**
Cyber Security Infrastructure Vulnerability Scanner	New	680 - IT COST ALLOCATION	60,000	-	60,000
					-
Cyber Security Infrastructure Vulnerability Scanner Total			**60,000**	**-**	**60,000**
Data Center CoLocation or Lift/Shift to Cloud	New	UNFUNDED	-	-	-
					-
Data Center CoLocation or Lift/Shift to Cloud Total			**-**	**-**	**-**
Data Center UPS Replacement	New	UNFUNDED	-	-	-
					-
Data Center UPS Replacement Total			**-**	**-**	**-**

FY 2027 and FY 2028 Adopted CIP Comprehensive List (continued)

Capital Projects	Project Status	Funding Source	FY 2027 Adopted	FY 2028 Adopted	Biennial Total
Delaware Bike Lanes Refresh	New	166 - MEASURE FF - STREET REPAIR	-	100,000	100,000
					-
Delaware Bike Lanes Refresh Total			**-**	**100,000**	**100,000**
Derby/Warring Traffic Safety Imp	Continuing	147 - UC SETTLEMENT	-	-	-
					-
Derby/Warring Traffic Safety Imp Total			**-**	**-**	**-**
Echo Lake Fireplace Renovation	New	125 - PLAYGROUND CAMP	-	-	-
					-
Echo Lake Fireplace Renovation Total			**-**	**-**	**-**
Echo Lake Generator	Continuing	011 - GF - DISCRETIONARY	-	-	-
Echo Lake Generator	Continuing	125 - PLAYGROUND CAMP	-	-	-
					-
Echo Lake Generator Total			**-**	**-**	**-**
Echo Lake Water Intake Line	New	125 - PLAYGROUND CAMP	415,000	-	415,000
Echo Lake Water Intake Line	New	501 - CAPITAL IMPROVEMENTS	385,000	-	385,000
					-
Echo Lake Water Intake Line Total			**800,000**	**-**	**800,000**
Emergency Notification	New	680 - IT COST ALLOCATION	50,000	-	50,000
					-
Emergency Notification Total			**50,000**	**-**	**50,000**

FY 2027 and FY 2028 Adopted CIP Comprehensive List (continued)

Capital Projects	Project Status	Funding Source	FY 2027 Adopted	FY 2028 Adopted	Biennial Total
Euclid Ave Garbage Enclosure Retainer	Continuing	011 - GF - DISCRETIONARY	25,000	-	25,000
Euclid Ave Garbage Enclosure Retainer	Continuing	147 - UC SETTLEMENT	-	-	-
					-
Euclid Ave Garbage Enclosure Retainer Total			**25,000**	**-**	**25,000**
Extend Infrastructure DR for Servers	New	UNFUNDED	-	-	-
					-
Extend Infrastructure DR for Servers Total			**-**	**-**	**-**
External Firewall Upgrades	New	680 - IT COST ALLOCATION	250,000	-	250,000
					-
External Firewall Upgrades Total			**250,000**	**-**	**250,000**
FY 2027 Vehicle Replacement Schedule	New	671 - EQUIPMENT REPLACEMENT	-	-	-
					-
FY 2027 Vehicle Replacement Schedule Total			**-**	**-**	**-**
FY 2028 Vehicle Replacement Schedule	New	671 - EQUIPMENT REPLACEMENT	4,886,614	-	4,886,614
					-
FY 2028 Vehicle Replacement Schedule Total			**4,886,614**	**-**	**4,886,614**
FY 2029 Vehicle Replacement Schedule	New	671 - EQUIPMENT REPLACEMENT	-	8,418,345	8,418,345
					-
FY 2029 Vehicle Replacement Schedule Total			**-**	**8,418,345**	**8,418,345**
FY 2030 Vehicle Replacement Schedule	New	671 - EQUIPMENT REPLACEMENT	-	-	-
					-
FY 2030 Vehicle Replacement Schedule Total			**-**	**-**	**-**

FY 2027 and FY 2028 Adopted CIP Comprehensive List (continued)

Capital Projects	Project Status	Funding Source	FY 2027 Adopted	FY 2028 Adopted	Biennial Total
FY 2031 Vehicle Replacement Schedule	New	671 - EQUIPMENT REPLACEMENT	-	-	-
					-
FY 2031 Vehicle Replacement Schedule Total			**-**	**-**	**-**
FY26 Green Infrastructure Projects	New	616 - CLEAN STORM WATER	1,900,000	-	1,900,000
					-
FY26 Green Infrastructure Projects Total			**1,900,000**	**-**	**1,900,000**
					-
FY27 Storm Drain Improvement	New	616 - CLEAN STORM WATER	1,200,000	-	1,200,000
					-
					-
FY27 Storm Drain Improvement Total			**1,200,000**	**-**	**1,200,000**
FY27-FY29 Green Infrastructure Projects-Stormwater Quality Improvements	New	616 - CLEAN STORM WATER	-	400,000	400,000
					-
FY27-FY29 Green Infrastructure Projects-Stormwater Quality Improvements Total			**-**	**400,000**	**400,000**
FY28 Sidewalk Repair Program	New	127 - STATE TRANSPORTATION TAX	100,000	-	100,000
FY28 Sidewalk Repair Program	New	133 - MEAS F - ALA CT VRF ST AND RD	100,000	-	100,000
FY28 Sidewalk Repair Program	New	134 - MEAS BB - LOCAL STREETS AND RD	300,000	-	300,000
FY28 Sidewalk Repair Program	New	149 - PRIVATE PARTY SIDEWALKS	100,000	-	100,000
FY28 Sidewalk Repair Program	New	501 - CAPITAL IMPROVEMENTS	185,000	-	185,000

FY 2027 and FY 2028 Adopted CIP Comprehensive List (continued)

Capital Projects	Project Status	Funding Source	FY 2027 Adopted	FY 2028 Adopted	Biennial Total
					-
FY28 Sidewalk Repair Program Total			**785,000**	**-**	**785,000**
FY29 Storm Drain Improvement	New	616 - CLEAN STORM WATER	200,000	1,650,000	1,850,000
					-
FY29 Storm Drain Improvement Total			**200,000**	**1,650,000**	**1,850,000**
FY31 Storm Drain Improvement	New	616 - CLEAN STORM WATER	-	-	-
					-
FY31 Storm Drain Improvement Total			**-**	**-**	**-**
Facility Condition Assessment	New	501 - CAPITAL IMPROVEMENTS	50,000	50,000	100,000
					-
Facility Condition Assessment Total			**50,000**	**50,000**	**100,000**
Fiber Infrastructure Conduit to Remote Sites -Phase 1-2	New	UNFUNDED	-	-	-
					-
Fiber Infrastructure Conduit to Remote Sites -Phase 1-2 Total			**-**	**-**	**-**
Fiber Infrastructure Upgrades	New	UNFUNDED	-	-	-
					-
Fiber Infrastructure Upgrades Total			**-**	**-**	**-**
Finger Docks Replacement	New	608 - MARINA OPERATIONS/ MAINT	200,000	-	200,000
					-
Finger Docks Replacement Total			**200,000**	**-**	**200,000**
Fire Stations Painting	Continuing	501 - CAPITAL IMPROVEMENTS	-	120,000	120,000
					-

FY 2027 and FY 2028 Adopted CIP Comprehensive List (continued)

Capital Projects	Project Status	Funding Source	FY 2027 Adopted	FY 2028 Adopted	Biennial Total
Fire Stations Painting Total			**-**	**120,000**	**120,000**
Fleet EV Charger -1326 Allston Way	Continuing	671 - EQUIPMENT REPLACEMENT	472,900	1,228,500	1,701,400
					-
Fleet EV Charger -1326 Allston Way Total			**472,900**	**1,228,500**	**1,701,400**
Fleet EV Charger PSB 2100 MLK Way	Continuing	671 - EQUIPMENT REPLACEMENT	47,300	30,675	77,975
					-
Fleet EV Charger PSB 2100 MLK Way Total			**47,300**	**30,675**	**77,975**
Fleet EV Charger- 2640 MLK, 1 Bolivar, 2939 Ellis, 2029 Berkeley	Continuing	671 - EQUIPMENT REPLACEMENT	15,000	-	15,000
					-
Fleet EV Charger- 2640 MLK, 1 Bolivar, 2939 Ellis, 2029 Berkeley Total			**15,000**	**-**	**15,000**
Fleet EV Chargers Waterfront 201 University, 125 University	Continuing	671 - EQUIPMENT REPLACEMENT	42,900	121,125	164,025
					-
Fleet EV Chargers Waterfront 201 University, 125 University Total			**42,900**	**121,125**	**164,025**
Gilman/Camelia Complete Street Corridor Project	New	166 - MEASURE FF - STREET REPAIR	-	-	-
					-
Gilman/Camelia Complete Street Corridor Project Total			**-**	**-**	**-**
Green Infrastructure Projects- Stormwater Quality Improvements	New	616 - CLEAN STORM WATER	1,500,000	-	1,500,000
					-
Green Infrastructure Projects- Stormwater Quality Improvements Total			**1,500,000**	**-**	**1,500,000**
HSIP Sacramento Ped Xing Safet Enh	Continuing	127 - STATE TRANSPORTATION TAX	-	-	-

FY 2027 and FY 2028 Adopted CIP Comprehensive List (continued)

Capital Projects	Project Status	Funding Source	FY 2027 Adopted	FY 2028 Adopted	Biennial Total
HSIP Sacramento Ped Xing Safet Enh	Continuing	130 - MEAS B - LOCAL STREETS AND RDS	-	-	-
HSIP Sacramento Ped Xing Safet Enh	Continuing	133 - MEAS F - ALA CT VRF ST AND RD	-	-	-
HSIP Sacramento Ped Xing Safet Enh	Continuing	134 - MEAS BB - LOCAL STREETS AND RD	-	-	-
HSIP Sacramento Ped Xing Safet Enh	Continuing	135 - MEAS BB - BIKE AND PEDESTRIAN	-	-	-
HSIP Sacramento Ped Xing Safet Enh	Continuing	306 - CAPITAL GRANTS - STATE	-	-	-
HSIP Sacramento Ped Xing Safet Enh Total			**-**	**-**	**-**
HVAC at Animal Shelter	New	011 - GF - DISCRETIONARY	-	-	-
HVAC at Animal Shelter	New	501 - CAPITAL IMPROVEMENTS	-	100,000	100,000
					-
HVAC at Animal Shelter Total			**-**	**100,000**	**100,000**
Harold Way Placemaking	Continuing	139 - STREET AND OPEN SPACE IMPR	-	-	-
					-
					-
Harold Way Placemaking Total			**-**	**-**	**-**
High Speed Point to Point Wireless Connection to Remote Sites	New	UNFUNDED	-	-	-
					-
High Speed Point to Point Wireless Connection to Remote Sites Total			**-**	**-**	**-**
James Kenney Sports Field/ ADA Improvements	New	138 - PARKS TAX	1,500,000	-	1,500,000
					-

FY 2027 and FY 2028 Adopted CIP Comprehensive List (continued)

Capital Projects	Project Status	Funding Source	FY 2027 Adopted	FY 2028 Adopted	Biennial Total
James Kenney Sports Field/ ADA Improvements Total			**1,500,000**	**-**	**1,500,000**
King Pool Leak Repair	New	501 - CAPITAL IMPROVEMENTS	-	-	-
					-
King Pool Leak Repair Total			**-**	**-**	**-**
L&M, N Dock Garbage Relocation	New	608 - MARINA OPERATIONS/ MAINT	-	-	-
					-
L&M, N Dock Garbage Relocation Total			**-**	**-**	**-**
MRP Trash Capture Project	Continuing	616 - CLEAN STORM WATER	220,000	220,000	440,000
					-
MRP Trash Capture Project Total			**220,000**	**220,000**	**440,000**
Marina Baseline Capital	Continuing	608 - MARINA OPERATIONS/ MAINT	-	350,000	350,000
					-
Marina Baseline Capital Total			**-**	**350,000**	**350,000**
Martin Luther King Jr. Youth Services - Solar + Storage	New	138 - PARKS TAX	-	-	-
					-
Martin Luther King Jr. Youth Services - Solar + Storage Total			**-**	**-**	**-**
Martin Luther King Jr. Youth Services Center	Continuing	011 - GF - DISCRETIONARY	-	-	-
Martin Luther King Jr. Youth Services Center	Continuing	138 - PARKS TAX	-	-	-
Martin Luther King Jr. Youth Services Center	Continuing	340 - FEMA	-	-	-
Martin Luther King Jr. Youth Services Center	Continuing	501 - CAPITAL IMPROVEMENTS	-	-	-

FY 2027 and FY 2028 Adopted CIP Comprehensive List (continued)

Capital Projects	Project Status	Funding Source	FY 2027 Adopted	FY 2028 Adopted	Biennial Total
Martin Luther King Jr. Youth Services Center	Continuing	511 - MEAS T1 - INFRSTR AND FAC	-	-	-
					-
Martin Luther King Jr. Youth Services Center Total			**-**	**-**	**-**
Materials Storage Shed Replacement - CY	New	501 - CAPITAL IMPROVEMENTS	-	-	-
					-
Materials Storage Shed Replacement - CY Total			**-**	**-**	**-**
Measure FF 50-50 Sidewalk and Path Repair Project	New	166 - MEASURE FF - STREET REPAIR	500,000	500,000	1,000,000
					-
Measure FF 50-50 Sidewalk and Path Repair Project Total			**500,000**	**500,000**	**1,000,000**
Measure FF Sidewalk Shaving Project	New	166 - MEASURE FF - STREET REPAIR	250,000	250,000	500,000
					-
Measure FF Sidewalk Shaving Project Total			**250,000**	**250,000**	**500,000**
Measure FF Street Rehabiltiation Project FY2027- FY2031	New	166 - MEASURE FF - STREET REPAIR	6,822,998	7,805,256	14,628,254
					-
Measure FF Street Rehabiltiation Project FY2027- FY2031 Total			**6,822,998**	**7,805,256**	**14,628,254**
NBSC Wall Collission Damage Repair	New	501 - CAPITAL IMPROVEMENTS	150,000	-	150,000
					-
NBSC Wall Collission Damage Repair Total			**150,000**	**-**	**150,000**
Network Access Control Appliance	New	680 - IT COST ALLOCATION	50,000	-	50,000
					-
Network Access Control Appliance Total			**50,000**	**-**	**50,000**

FY 2027 and FY 2028 Adopted CIP Comprehensive List (continued)

Capital Projects	Project Status	Funding Source	FY 2027 Adopted	FY 2028 Adopted	Biennial Total
O Dock Parking Lot Design	New	608 - MARINA OPERATIONS/ MAINT	150,000	-	150,000
					-
O Dock Parking Lot Design Total			**150,000**	**-**	**150,000**
O&K Electrical	Continuing	011 - GF - DISCRETIONARY	-	-	-
O&K Electrical	Continuing	501 - CAPITAL IMPROVEMENTS	-	-	-
O&K Electrical	Continuing	608 - MARINA OPERATIONS/ MAINT	-	-	-
					-
O&K Electrical Total			**-**	**-**	**-**
Offsite LID Stormwater Treatment for Regulated Road Reconstruction Work on Jones and Buena Vista Way	New	166 - MEASURE FF - STREET REPAIR	1,900,000	-	1,900,000
					-
Offsite LID Stormwater Treatment for Regulated Road Reconstruction Work on Jones and Buena Vista Way Total			**1,900,000**	**-**	**1,900,000**
Ohlone Green Modernization & SFTY	Continuing	127 - STATE TRANSPORTATION TAX	-	-	-
Ohlone Green Modernization & SFTY	Continuing	131 - MEAS B - BIKE AND PEDESTRIAN	-	-	-
Ohlone Green Modernization & SFTY	Continuing	134 - MEAS BB - LOCAL STREETS AND RD	-	-	-
Ohlone Green Modernization & SFTY	Continuing	135 - MEAS BB - BIKE AND PEDESTRIAN	-	-	-

FY 2027 and FY 2028 Adopted CIP Comprehensive List (continued)

Capital Projects	Project Status	Funding Source	FY 2027 Adopted	FY 2028 Adopted	Biennial Total
Ohlone Green Modernization & SFTY	Continuing	166 - MEASURE FF - STREET REPAIR	-	-	-
Ohlone Green Modernization & SFTY	Continuing	307 - CAPITAL GRANTS - LOCAL	-	-	-
					-
Ohlone Green Modernization & SFTY Total			**-**	**-**	**-**
Oxford for All	New	139 - STREET AND OPEN SPACE IMPR	-	-	-
Oxford for All	New	147 - UC SETTLEMENT	750,000	-	750,000
Oxford for All	New	166 - MEASURE FF - STREET REPAIR	-	-	-
					-
Oxford for All Total			**750,000**	**-**	**750,000**
PSB Bicycle Bunker Roof Repair	Continuing	501 - CAPITAL IMPROVEMENTS	-	120,000	120,000
					-
PSB Bicycle Bunker Roof Repair Total			**-**	**120,000**	**120,000**
PSB Server Room Redundancy	New	501 - CAPITAL IMPROVEMENTS	305,000	20,000	325,000
					-
PSB Server Room Redundancy Total			**305,000**	**20,000**	**325,000**
Park Restroom (Cedar Rose or Codornices)	New	138 - PARKS TAX	500,000	-	500,000
					-
Park Restroom (Cedar Rose or Codornices) Total			**500,000**	**-**	**500,000**
Parker - Addison Bikeway	Continuing	127 - STATE TRANSPORTATION TAX	-	-	-

FY 2027 and FY 2028 Adopted CIP Comprehensive List (continued)

Capital Projects	Project Status	Funding Source	FY 2027 Adopted	FY 2028 Adopted	Biennial Total
Parker - Addison Bikeway	Continuing	130 - MEAS B - LOCAL STREETS AND RDS	-	-	-
Parker - Addison Bikeway	Continuing	134 - MEAS BB - LOCAL STREETS AND RD	-	-	-
Parker - Addison Bikeway	Continuing	135 - MEAS BB - BIKE AND PEDESTRIAN	-	-	-
Parker - Addison Bikeway	Continuing	306 - CAPITAL GRANTS - STATE	-	-	-
					-
Parker - Addison Bikeway Total			**-**	**-**	**-**
Parks Tax Capital Baseline	New	138 - PARKS TAX	-	2,775,000	2,775,000
					-
Parks Tax Capital Baseline Total			**-**	**2,775,000**	**2,775,000**
Pathway Repairs Improvements	New	166 - MEASURE FF - STREET REPAIR	-	-	-
					-
Pathway Repairs Improvements Total			**-**	**-**	**-**
Pedestrian Plan Update	New	339 - MTC	150,000	-	150,000
					-
Pedestrian Plan Update Total			**150,000**	**-**	**150,000**
Public Safety – New World Cloud Upgrade	New	UNFUNDED	-	-	-
					-
Public Safety – New World Cloud Upgrade Total			**-**	**-**	**-**
Public Works – Intelligent Transportation Systems (ITS)	New	UNFUNDED	-	-	-
					-
Public Works – Intelligent Transportation Systems (ITS) Total			**-**	**-**	**-**

FY 2027 and FY 2028 Adopted CIP Comprehensive List (continued)

Capital Projects	Project Status	Funding Source	FY 2027 Adopted	FY 2028 Adopted	Biennial Total
Redundancy for remote sites	New	680 - IT COST ALLOCATION	50,000	-	50,000
					-
Redundancy for remote sites Total			**50,000**	**-**	**50,000**
Remediation of PROW-Related ADA Issues	New	166 - MEASURE FF - STREET REPAIR	1,235,517	958,579	2,194,096
					-
Remediation of PROW-Related ADA Issues Total			**1,235,517**	**958,579**	**2,194,096**
Remote Sites UPS	New	UNFUNDED	-	-	-
					-
Remote Sites UPS Total			**-**	**-**	**-**
Roof Replacement	New	501 - CAPITAL IMPROVEMENTS	200,000	300,000	500,000
					-
Roof Replacement Total			**200,000**	**300,000**	**500,000**
SANITARY SEWER MASTERPLAN	Continuing	611 - SANITARY SEWER OPERATION	-	-	-
					-
SANITARY SEWER MASTERPLAN Total			**-**	**-**	**-**
SFROW - Rails to Park Project	Continuing	011 - GF - DISCRETIONARY	-	-	-
SFROW - Rails to Park Project	Continuing	138 - PARKS TAX	-	-	-
SFROW - Rails to Park Project	Continuing	336 - ONE-TIME GRANT:NO CAP EXP	-	-	-
SFROW - Rails to Park Project	Continuing	511 - MEAS T1 - INFRSTR AND FAC	-	-	-
SFROW - Rails to Park Project Total			**-**	**-**	**-**

FY 2027 and FY 2028 Adopted CIP Comprehensive List (continued)

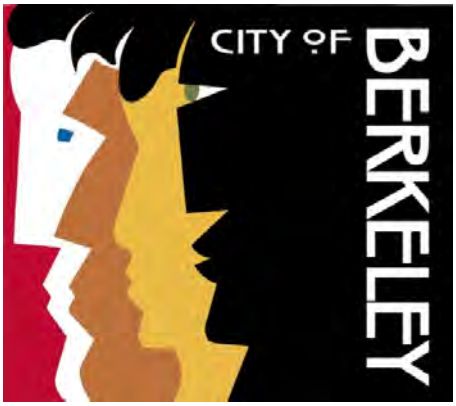
Capital Projects	Project Status	Funding Source	FY 2027 Adopted	FY 2028 Adopted	Biennial Total
Sacramento Street Bike Boulevard Safe Crossings Signalization	New	166 - MEASURE FF - STREET REPAIR	1,100,000	-	1,100,000
					-
Sacramento Street Bike Boulevard Safe Crossings Signalization Total			**1,100,000**	**-**	**1,100,000**
Sewer Rehabilitation Project A-FY27	New	611 - SANITARY SEWER OPERATION	-	-	-
					-
Sewer Rehabilitation Project A-FY27 Total			**-**	**-**	**-**
Sewer Rehabilitation Project A-FY28	New	611 - SANITARY SEWER OPERATION	9,350,000	-	9,350,000
					-
Sewer Rehabilitation Project A-FY28 Total			**9,350,000**	**-**	**9,350,000**
Sewer Rehabilitation Project A-FY29	New	611 - SANITARY SEWER OPERATION	1,735,000	9,800,000	11,535,000
					-
Sewer Rehabilitation Project A-FY29 Total			**1,735,000**	**9,800,000**	**11,535,000**
Sewer Rehabilitation Project A-FY31	New	611 - SANITARY SEWER OPERATION	-	-	-
					-
Sewer Rehabilitation Project A-FY31 Total			**-**	**-**	**-**
Sewer Rehabilitation Project B-FY27	New	611 - SANITARY SEWER OPERATION	-	-	-
					-
Sewer Rehabilitation Project B-FY27 Total			**-**	**-**	**-**
Sewer Rehabilitation Project B-FY28	New	611 - SANITARY SEWER OPERATION	9,350,000	-	9,350,000
					-
Sewer Rehabilitation Project B-FY28 Total			**9,350,000**	**-**	**9,350,000**

FY 2027 and FY 2028 Adopted CIP Comprehensive List (continued)

Capital Projects	Project Status	Funding Source	FY 2027 Adopted	FY 2028 Adopted	Biennial Total
Sewer Rehabilitation Project B-FY30	New	611 - SANITARY SEWER OPERATION	-	1,825,000	1,825,000
					-
Sewer Rehabilitation Project B-FY30 Total			**-**	**1,825,000**	**1,825,000**
Sewer Rehabilitation Project B-FY31	New	611 - SANITARY SEWER OPERATION	-	-	-
					-
Sewer Rehabilitation Project B-FY31 Total			**-**	**-**	**-**
Sewer Rehabilitiation Project A-FY30	New	611 - SANITARY SEWER OPERATION	-	1,825,000	1,825,000
					-
Sewer Rehabilitiation Project A-FY30 Total			**-**	**1,825,000**	**1,825,000**
Sewer Rehabilitiation Project B-FY29	New	611 - SANITARY SEWER OPERATION	1,735,000	9,800,000	11,535,000
					-
					-
Sewer Rehabilitiation Project B-FY29 Total			**1,735,000**	**9,800,000**	**11,535,000**
Shattuck/Sutter/Henry Ped Safety Crossing Improvements at Rose, Vine, Eunice	New	166 - MEASURE FF - STREET REPAIR	100,000	-	100,000
					-
Shattuck/Sutter/Henry Ped Safety Crossing Improvements at Rose, Vine, Eunice Total			**100,000**	**-**	**100,000**
Shattuck/Ward Pedestrian Crossing Refuge	New	166 - MEASURE FF - STREET REPAIR	-	50,000	50,000
					-
Shattuck/Ward Pedestrian Crossing Refuge Total			**-**	**50,000**	**50,000**
Sidewalk Repair Project FY29-FY31	New	127 - STATE TRANSPORTATION TAX	-	100,000	100,000

FY 2027 and FY 2028 Adopted CIP Comprehensive List (continued)

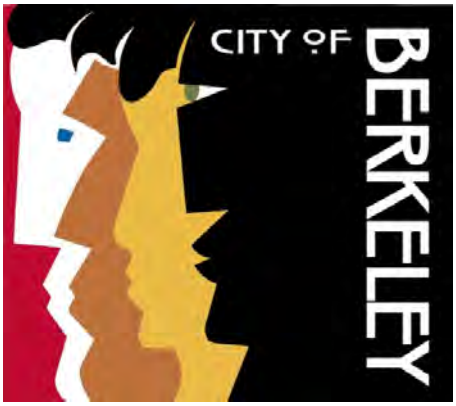
Capital Projects	Project Status	Funding Source	FY 2027 Adopted	FY 2028 Adopted	Biennial Total
Sidewalk Repair Project FY29-FY31	New	133 - MEAS F - ALA CT VRF ST AND RD	-	100,000	100,000
Sidewalk Repair Project FY29-FY31	New	134 - MEAS BB - LOCAL STREETS AND RD	-	300,000	300,000
Sidewalk Repair Project FY29-FY31	New	149 - PRIVATE PARTY SIDEWALKS	-	100,000	100,000
Sidewalk Repair Project FY29-FY31	New	501 - CAPITAL IMPROVEMENTS	-	185,000	185,000
					-
Sidewalk Repair Project FY29-FY31 Total			**-**	**785,000**	**785,000**
Skates Parking Lot (N-Lot)	New	608 - MARINA OPERATIONS/ MAINT	-	-	-
					-
Skates Parking Lot (N-Lot) Total			**-**	**-**	**-**
Grand Total			**58,354,635**	**59,763,518**	**118,118,153**


CITY OF
BERKELEY



Appendices




CITY OF
BERKELEY

Staffing

- FY 2027 and FY 2028 Adopted Budget funds 1,616.84 (FY27) and 1,615.84 (FY28) full-time equivalent positions (FTE)
- Largest departments include Public Works (337 FTE), Police (272 FTE), Fire (199 FTE) and HHCS (195 FTE).
- General Fund pays for 674 FTE in FY 2027 and 673 FTE in FY 2028 (42% of all positions).

The FY 2027 Adopted Budget includes funding for 1,616.84 full-time equivalent (FTE) positions. Public Works (337 FTE), Police (272 FTE) , Fire (199 FTE) and Health Housing & Community Services (“HHCS”) with approximately 195 FTE are the four departments with the greatest number of employees.

The total summary staffing by department this biennial budget reflects the total benefitted, career full-time and/or part-time equivalent positions and excludes the hourly, non-benefited positions in the total staffing count.

Compared to FY 2026 Adopted Budget, FY 2027 staffing decreased by 152.33 FTE, of which 140 FTEs were attributable to the budget balancing plan and 12.33 FTEs resulted from adjustments made by departments. This cumulative reduction of 152.33 positions across all departments over the biennium, was necessary to address the structural budget gap.

In FY 2027 and FY 2028, the portion of staff allocated to the General Fund is approximately 673 positions, or 42%, of total FTE count while all other funds represent 943 (both (FY27) and (FY28), or 58%, of the remaining positions.

This section includes several charts pertaining to staffing including: (1) a high-level summary of staffing by department; (2) a five-year snapshot of staffing position by department with position detail; (3) historical staffing trends by department and (4) staffing by funding source.

Summary Staffing by Department

	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual	FY 2027 Adopted	FY 2028 Adopted
City Attorney	17.00	20.00	20.00	19.00	19.00
City Auditor	15.75	15.75	15.75	15.75	15.75
City Clerk	10.00	10.00	10.00	9.00	9.00
City Manager	54.50	56.00	57.00	45.00	44.00
Finance	56.00	56.00	56.00	48.00	48.00
Fire Department	205.00	202.00	214.00	199.00	199.00
Health, Housing & Community Services	238.20	248.20	253.20	195.00	195.00
Human Resources	26.00	26.00	27.00	24.00	24.00
Information Technology	51.00	51.00	51.00	45.00	45.00
Library	118.60	133.05	131.18	131.05	131.05
Mayor and Council	19.00	23.00	23.00	23.00	23.00
Office of the Director of Police Accountability*	6.00	6.00	6.00	4.00	4.00
Parks, Recreation & Waterfront	113.00	113.00	114.00	114.00	114.00
Planning & Development	108.04	108.89	109.04	105.04	105.04
Police Department	302.00	302.00	302.00	272.00	272.00
Public Works	341.94	349.94	351.00	337.00	337.00
Rent Stabilization Board	25.00	26.00	29.00	31.00	31.00
Full Time Equivalent Employee (FTE) Total	**1707.03**	**1746.83**	**1769.17**	**1616.84**	**1615.84**

FY 2027 and FY 2028 Position Summary by Department

	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual	FY 2027 Adopted	FY 2028 Adopted
City Attorney's Office					
Assistant City Attorney	1.00	1.00	1.00	1.00	1.00
Assistant to the City Attorney	1.00	1.00	1.00	1.00	1.00
City Attorney	1.00	1.00	1.00	1.00	1.00
Deputy City Attorney I	0.00	2.00	2.00	2.00	2.00
Deputy City Attorney III	8.00	0.00	0.00	0.00	0.00
Deputy City Attorney IV	0.00	8.00	8.00	8.00	8.00
Legal Office Supervisor	1.00	1.00	1.00	1.00	1.00
Paralegal	2.00	2.00	2.00	2.00	2.00
Risk Manager	0.00	1.00	1.00	1.00	1.00
Senior Legal Secretary (#)	3.00	3.00	3.00	2.00	2.00
Total City Attorney	**17.00**	**20.00**	**20.00**	**19.00**	**19.00**
City Auditor's Office					
Accounting Office Specialist III	0.00	0.00	0.00	0.00	0.00
Accounting Technician	3.75	3.75	3.75	3.75	3.75
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Audit Manager	2.00	3.00	3.00	3.00	3.00
Auditor I	1.00	1.00	1.00	1.00	1.00
Auditor II	2.00	3.00	3.00	3.00	3.00
Auditor II **	1.00	0.00	0.00	0.00	0.00
City Auditor	1.00	1.00	1.00	1.00	1.00
Deputy Auditor for Payroll Mgmt	1.00	1.00	1.00	1.00	1.00
Senior Auditor	3.00	2.00	2.00	2.00	2.00
Total City Auditor's Office	**15.75**	**15.75**	**15.75**	**15.75**	**15.75**
City Clerk's Office					
Assistant City Clerk	3.00	4.00	4.00	4.00	4.00
Assistant Management Analyst	1.00	0.00	0.00	0.00	0.00
City Clerk	1.00	1.00	1.00	1.00	1.00
Deputy City Clerk	1.00	1.00	1.00	1.00	1.00
Office Specialist II	0.00	0.00	0.00	0.00	0.00
Office Specialist III (#)	4.00	4.00	4.00	3.00	3.00
Records Assistant	0.00	0.00	0.00	0.00	0.00
Total City Clerk's Office	**10.00**	**10.00**	**10.00**	**9.00**	**9.00**
City Manager's Office					
Accounting Office Specialist III	1.00	1.00	1.00	1.00	1.00
Administrative Assistant (#)	3.00	3.00	3.00	2.00	2.00
Administrative Hearing Examiner	1.00	1.00	1.00	1.00	1.00
Animal Control Officer	4.00	4.00	4.00	3.00	3.00
Animal Services Assistant	3.50	4.00	4.00	4.00	4.00
Animal Services Manager	1.00	1.00	1.00	1.00	1.00

FY 2027 and FY 2028 Position Summary by Department (continued)

	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual	FY 2027 Adopted	FY 2028 Adopted
Animal Services Supervisor	0.00	0.00	0.00	1.00	1.00
Assistant to the City Manager	4.00	3.00	3.00	3.00	3.00
Assistant to the City Manager ***	1.00	1.00	1.00	1.00	1.00
Associate Management Analyst	1.00	0.00	0.00	0.00	0.00
Budget Manager	1.00	1.00	1.00	1.00	1.00
City Manager	1.00	1.00	1.00	1.00	1.00
Civic Arts Coordinator	2.00	2.00	2.00	2.00	2.00
Code Enforcement Officer II	2.00	2.00	2.00	2.00	2.00
Code Enforcement Supervisor	1.00	1.00	1.00	1.00	1.00
Comunications Specialist	1.00	2.00	2.00	0.00	0.00
Community Development Project Coordinator	1.00	1.00	1.00	1.00	0.00
Community Services Specialist I	1.00	1.00	1.00	1.00	1.00
Community Services Specialist II	1.00	1.00	0.00	0.00	0.00
Community Services Specialist III	0.00	0.00	1.00	1.00	1.00
Deputy City Manager (#)	2.00	2.00	2.00	1.00	1.00
Digital Communications Coordinator (#)	3.00	3.00	3.00	2.00	2.00
Diversity, Equity and Inclusion (DEI) Officer	0.00	1.00	1.00	0.00	0.00
Economic Development Project Coordinator	2.00	2.00	2.00	1.00	1.00
Homeless Services Coordinator	1.00	1.00	1.00	1.00	1.00
Manager of Economic Development	1.00	1.00	1.00	1.00	1.00
Office Specialist II	1.00	1.00	1.00	0.00	0.00
Office Specialist III	2.00	2.00	2.00	1.00	1.00
Program Manager I (#)	0.00	0.00	1.00	0.00	0.00
Program Manager II	1.00	1.00	2.00	1.00	1.00
Registered Veterinary Technician	1.00	1.00	1.00	1.00	1.00
Secretary to the City Manager	1.00	1.00	1.00	1.00	1.00
Senior Animal Control Officer	1.00	1.00	1.00	1.00	1.00
Senior Economic Development Project Coordinator	1.00	1.00	1.00	1.00	1.00
Senior Management Analyst	5.00	6.00	4.00	4.00	4.00
Social Services Specialist	2.00	2.00	3.00	2.00	2.00
Total City Manager's Office	**54.50**	**56.00**	**57.00**	**45.00**	**44.00**
Finance Department					
Accountant I	1.00	1.00	1.00	1.00	1.00
Accountant II	3.00	3.00	3.00	3.00	3.00
Accounting Manager	1.00	1.00	1.00	1.00	1.00
Accounting Office Specialist II (#)	9.00	8.00	8.00	6.00	6.00
Accounting Office Specialist III	4.00	5.00	5.00	5.00	5.00

FY 2027 and FY 2028 Position Summary by Department (continued)

	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual	FY 2027 Adopted	FY 2028 Adopted
Accounting Office Specialist Supervisor	4.00	4.00	4.00	4.00	4.00
Accounting Technician	2.00	2.00	2.00	2.00	2.00
Administrative Secretary	1.00	1.00	1.00	1.00	1.00
Assistant Management Analyst	1.00	1.00	1.00	1.00	1.00
Associate Management Analyst	1.00	1.00	1.00	0.00	0.00
Buyer	1.00	1.00	1.00	1.00	1.00
Contract Administrator	1.00	1.00	1.00	1.00	1.00
Customer Service Specialist II (#)	5.00	4.00	4.00	2.00	2.00
Customer Service Specialist III	0.00	1.00	1.00	1.00	1.00
Customer Service Supervisor	1.00	1.00	1.00	1.00	1.00
Deputy Director of Finance	1.00	1.00	1.00	1.00	1.00
Director of Finance	1.00	1.00	1.00	1.00	1.00
General Services Manager	1.00	1.00	1.00	1.00	1.00
Information Systems Specialist	1.00	1.00	1.00	1.00	1.00
Mail Services Aide	1.00	1.00	1.00	1.00	1.00
Revenue Collection Manager	1.00	1.00	1.00	1.00	1.00
Revenue Development Specialist I	4.00	4.00	4.00	2.00	2.00
Revenue Development Specialist II	2.00	2.00	2.00	2.00	2.00
Revenue Development Supervisor	1.00	1.00	1.00	1.00	1.00
Senior Accountant	2.00	2.00	2.00	2.00	2.00
Senior Buyer	2.00	2.00	2.00	2.00	2.00
Senior Field Representative	1.00	1.00	1.00	1.00	1.00
Senior Systems Analyst	1.00	1.00	1.00	0.00	0.00
Systems Accountant	1.00	1.00	1.00	1.00	1.00
Treasury Manager	1.00	1.00	1.00	1.00	1.00
Total Finance Department	**56.00**	**56.00**	**56.00**	**48.00**	**48.00**
Fire Department					
Accounting Office Specialist II	1.00	1.00	1.00	1.00	1.00
Accounting Office Specialist III	4.00	4.00	4.00	4.00	4.00
Administrative & Fiscal Services Manager	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	3.00	3.00	3.00	2.00	2.00
Administrative Secretary	1.00	1.00	1.00	1.00	1.00
Assistant Fire Chief	3.00	3.00	3.00	3.00	3.00
Assistant Fire Inspector	0.00	0.00	1.00	1.00	1.00
Assistant Management Analyst	1.00	1.00	1.00	1.00	1.00
Associate Management Analyst	2.00	2.00	2.00	1.00	1.00
Battalion Chief	3.00	3.00	3.00	3.00	3.00
Communications Specialist	1.00	0.00	0.00	0.00	0.00
Deputy Fire Chief	2.00	2.00	2.00	2.00	2.00
Deputy Fire Marshal	1.00	1.00	1.00	1.00	1.00

FY 2027 and FY 2028 Position Summary by Department (continued)

	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual	FY 2027 Adopted	FY 2028 Adopted
Emerg. Medical Svcs. Qual. Improv. & Educ. Coord.	1.00	1.00	1.00	1.00	1.00
Emergency Services Coordinator	3.00	3.00	3.00	3.00	3.00
Fire and Life-Safety Plans Examiner	2.00	2.00	2.00	2.00	2.00
Fire Apparatus Operator	33.00	33.00	33.00	33.00	33.00
Fire Captain I/II	33.00	33.00	33.00	32.00	32.00
Fire Chief	1.00	1.00	1.00	1.00	1.00
Fire Marshal	1.00	1.00	1.00	0.00	0.00
Fire Mechanic Lead	0.00	0.00	0.00	1.00	1.00
Fire Prevention Inspector (Sworn)	8.00	8.00	7.00	7.00	7.00
Firefighter (#)	57.00	42.00	53.00	53.00	53.00
Limited Term Emergency Medical Technician (#)	12.00	10.00	10.00	0.00	0.00
Mechanic	0.00	1.00	1.00	0.00	0.00
Office Specialist II	2.00	2.00	2.00	2.00	2.00
Office Specialist III	2.00	2.00	2.00	2.00	2.00
Paramedic (#)	18.00	31.00	32.00	33.00	33.00
Paramedic Supervisor I	7.00	7.00	7.00	6.00	6.00
Principal Program Manager	1.00	1.00	1.00	1.00	1.00
Program Manager II	1.00	1.00	1.00	1.00	1.00
Program Manager II****	0.00	1.00	1.00	0.00	0.00
Total Fire Department	**205.00**	**202.00**	**214.00**	**199.00**	**199.00**
Health, Housing & Community Services					
Accounting Office Specialist III	3.00	3.00	3.00	3.00	3.00
Accounting Office Specialist Supervisor	1.00	1.00	1.00	1.00	1.00
Accounting Technician	1.00	1.00	1.00	1.00	1.00
Administrative & Fiscal Services Manager	1.00	1.00	1.00	1.00	1.00
Administrative Secretary	1.00	1.00	1.00	1.00	1.00
Advanced Practitioner Provider	0.00	0.00	0.00	0.60	0.60
Assistant Manager of Mental Health	1.00	1.00	1.00	1.00	1.00
Assistant Management Analyst	5.00	10.00	11.00	10.00	10.00
Assistant Mental Health Clinician	1.00	1.00	1.00	1.00	1.00
Associate Management Analyst	9.00	9.00	9.00	8.00	8.00
Associate Planner	0.00	0.00	0.00	0.00	0.00
Behavioral Health Clinician I	8.00	8.00	7.00	0.00	0.00
Behavioral Health Clinician II (#)	25.00	27.00	27.00	20.00	20.00
Building Inspector I (Cert)	1.00	1.00	1.00	1.00	1.00
Community Development Project Coordinator (#)	8.00	8.00	8.00	7.00	7.00

FY 2027 and FY 2028 Position Summary by Department (continued)

	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual	FY 2027 Adopted	FY 2028 Adopted
Community Development Project Coordinator ***	1.00	1.00	1.00	0.00	0.00
Community Health Worker	1.00	1.00	1.00	1.00	1.00
Community Health Worker Specialist	9.00	9.00	9.00	6.00	6.00
Community Service Specialist I	2.00	2.00	3.00	2.00	2.00
Community Services Specialist II	13.00	13.00	13.00	10.00	10.00
Community Services Specialist II ***	1.00	1.00	2.00	0.00	0.00
Community Services Specialist III	8.00	9.00	9.00	7.00	7.00
Customer Service Specialist II	0.00	0.00	2.00	2.00	2.00
Deputy Director of Health, Housing & Community Services	1.00	1.00	1.00	1.00	1.00
Director of Health, Housing & Community Services	1.00	1.00	1.00	1.00	1.00
Environmental Health Supervisor	1.00	1.00	1.00	1.00	1.00
Epidemiologist	2.00	2.00	2.00	1.00	1.00
Health Educator	0.00	2.00	2.00	1.00	1.00
Health Nutrition Program Coordinator	2.00	1.00	1.00	1.00	1.00
Health Officer (Certified)	1.00	1.00	1.00	1.00	1.00
Health Services Program Specialist (#)	9.00	6.00	6.00	4.00	4.00
Health Services Supervisor	1.00	1.00	1.00	1.00	1.00
Manager of Aging Services	1.00	1.00	1.00	1.00	1.00
Manager of Environmental Health	1.00	1.00	1.00	1.00	1.00
Manager of Housing and Community Services	1.00	0.00	0.00	0.00	0.00
Manager of Mental Health Services	1.00	1.00	1.00	1.00	1.00
Manager of Public Health Services	1.00	1.00	1.00	1.00	1.00
Mealsite Coordinator	1.00	1.00	1.00	1.00	1.00
Mental Health Clinical Supervisor (#)	9.00	9.00	11.00	8.00	8.00
Mental Health Nurse	5.50	5.50	5.50	2.00	2.00
Mental Health Program Supervisor	4.00	6.00	6.00	4.00	4.00
Mid-Level Practitioner	0.60	0.60	0.60	0.00	0.00
Mini Bus Driver	2.00	2.00	2.00	2.00	2.00
Nutritionist	1.50	1.50	1.50	1.50	1.50
Office Specialist II (#)	17.00	17.00	15.00	9.00	9.00
Office Specialist III	4.00	4.00	4.00	3.00	3.00
Office Specialist Supervisor	1.00	1.00	0.00	0.00	0.00
PPHP Deputy Health Officer	1.00	0.00	0.00	0.00	0.00
Principal Program Manager	0.00	1.00	1.00	1.00	1.00
Program Manager II	1.00	2.00	3.00	2.00	2.00
Psychiatrist	1.75	1.75	1.75	1.00	1.00
Public Health Nurse	7.00	7.00	6.00	5.00	5.00

FY 2027 and FY 2028 Position Summary by Department (continued)

	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual	FY 2027 Adopted	FY 2028 Adopted
Registered Environmental Health Specialist	6.00	6.00	5.00	5.00	5.00
Registered Nurse	1.80	1.80	1.80	1.80	1.80
Senior Behavioral Health Clinician	4.00	4.00	4.00	3.00	3.00
Senior Citizen Center Director	2.00	2.00	2.00	2.00	2.00
Senior Community Development Project Coordinator	3.00	4.00	4.00	3.00	3.00
Senior Community Health Specialist	4.00	4.00	4.00	3.00	3.00
Senior Environmental Health Specialist	2.00	2.00	2.00	2.00	2.00
Senior Health Management Analyst	0.00	1.00	1.00	1.00	1.00
Senior Health Services Program Specialist (#)	5.00	5.00	5.00	4.00	4.00
Senior Management Analyst	6.00	6.00	6.00	5.00	5.00
Senior Nutrition Program Supervisor	0.80	0.80	0.80	0.80	0.80
Senior Service Assistant	5.25	5.25	5.25	5.30	5.30
Social Services Specialist (#)	13.00	13.00	15.00	15.00	15.00
Supervising Mental Health Nurse	1.00	1.00	1.00	1.00	1.00
Supervising Psychiatrist	1.00	1.00	1.00	1.00	1.00
Supervising Public Health Nurse	2.00	2.00	2.00	2.00	2.00
Transportation Services Coordinator	1.00	1.00	1.00	1.00	1.00
Vector Control Technician (#)	1.00	1.00	2.00	0.00	0.00
Total Health, Housing & Community Services	**238.20**	**248.20**	**253.20**	**195.00**	**195.00**
Human Resources					
Assistant Management Analyst	1.00	1.00	1.00	1.00	1.00
Assistant Human Resources Analyst	2.00	1.00	1.00	1.00	1.00
Associate Human Resources Analyst	6.00	5.00	6.00	5.00	5.00
Director of Human Resources	1.00	1.00	1.00	1.00	1.00
Equal Employment Opportunity & Diversity Officer	1.00	1.00	1.00	1.00	1.00
Employee Relations Manager	1.00	1.00	1.00	1.00	1.00
Human Resources Manager	1.00	1.00	1.00	1.00	1.00
Human Resources Technician	5.00	5.00	5.00	5.00	5.00
Information Systems Support Technician	1.00	1.00	0.00	1.00	0.00
Occupational Health & Safety Officer	1.00	1.00	1.00	1.00	1.00
Occupational Health & Safety Specialist	1.00	1.00	1.00	0.00	0.00
Office Specialist II	2.00	2.00	2.00	1.00	1.00
Office Speciialist III (#)	0.00	0.00	1.00	0.00	1.00
Senior Human Resources Analyst	2.00	4.00	4.00	4.00	4.00

FY 2027 and FY 2028 Position Summary by Department (continued)

	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual	FY 2027 Adopted	FY 2028 Adopted
Training Officer	1.00	1.00	1.00	1.00	1.00
Total Human Resources	**26.00**	**26.00**	**27.00**	**24.00**	**24.00**
Information Technology					
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Assistant Management Analyst	1.00	1.00	1.00	1.00	1.00
Applications Programmer/Analyst I	2.00	2.00	2.00	0.00	0.00
Applications Programmer/Analyst II	14.00	14.00	14.00	13.00	13.00
Customer Service Specialist III	10.00	10.00	10.00	9.00	9.00
Customer Service Manager	1.00	1.00	1.00	1.00	1.00
Customer Service Supervisor	1.00	1.00	1.00	1.00	1.00
Database Administrator	1.00	1.00	1.00	1.00	1.00
Director of Information Technology	1.00	1.00	1.00	1.00	1.00
Information Security Manager	1.00	1.00	1.00	1.00	1.00
Information Systems Manager	1.00	1.00	1.00	1.00	1.00
Information Systems Specialist	4.00	4.00	4.00	4.00	4.00
Information Systems Support Technician	2.00	2.00	2.00	2.00	2.00
Program Manager II	1.00	1.00	1.00	0.00	0.00
Senior Information Systems Specialist	5.00	5.00	5.00	4.00	4.00
Senior Management Analyst	1.00	1.00	1.00	1.00	1.00
Senior Systems Analyst	4.00	4.00	4.00	4.00	4.00
Total Information Technology	**51.00**	**51.00**	**51.00**	**45.00**	**45.00**
Library Services					
Accounting Office Specialist III	1.00	1.00	1.00	1.00	1.00
Administrative & Fiscal Services Manager	1.00	1.00	1.00	1.00	1.00
Administrative Secretary	1.00	1.00	1.00	1.00	1.00
Assistant Human Resources Analyst	1.00	1.00	1.00	1.00	1.00
Assistant Management Analyst	1.00	1.00	1.00	1.00	1.00
Associate Human Resources Analyst	0.00	0.00	0.00	0.00	0.00
Associate Management Analyst	2.00	2.00	1.00	1.00	1.00
Building Maintenance Mechanic	2.00	2.00	2.00	2.00	2.00
Central Library Circulation Supervisor	0.00	0.00	1.00	1.00	1.00
Circulation Services Manager	1.00	1.00	1.00	1.00	1.00
Communication Specialist	0.00	1.00	1.00	1.00	1.00
Deputy Director of Library Services	1.00	1.00	1.00	1.00	1.00
Director of Library Services	1.00	1.00	1.00	1.00	1.00
Information Systems Specialist	2.00	2.00	2.00	2.00	2.00
Librarian I/II	25.80	26.50	24.25	24.25	24.25
Library Aide	13.00	18.75	14.13	13.00	13.00
Library Assistant	15.25	19.75	21.75	22.75	22.75

FY 2027 and FY 2028 Position Summary by Department (continued)

	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual	FY 2027 Adopted	FY 2028 Adopted
Library Info Systems Administrator	1.00	1.00	1.00	1.00	1.00
Library Literacy Program Coordinator	1.00	1.00	1.00	1.00	1.00
Library Services Manager	2.00	2.00	2.00	2.00	2.00
Library Specialist I	3.00	3.00	3.00	3.00	3.00
Library Specialist II	13.55	15.05	16.05	16.05	16.05
Mail Services Aide	2.00	2.00	2.00	2.00	2.00
Program Manager II	1.00	1.00	2.00	2.00	2.00
Senior Building Maintenance Supervisor	1.00	1.00	1.00	1.00	1.00
Senior Human Resources Analyst	1.00	1.00	1.00	1.00	1.00
Senior Information System Specialist	1.00	1.00	1.00	1.00	1.00
Senior Librarian	3.00	3.00	3.00	3.00	3.00
Social Services Specialist	1.00	1.00	1.00	1.00	1.00
Supervising Librarian	8.00	9.00	9.00	10.00	10.00
Supervising Library Assistant	9.00	9.00	9.00	8.00	8.00
Tool Lending Specialist	3.00	3.00	4.00	4.00	4.00
Total Library Services	**118.60**	**133.05**	**131.18**	**131.05**	**131.05**
Mayor & Council					
Assistant to Mayor	3.00	4.00	4.00	4.00	4.00
Legislative Aides	16.00	19.00	19.00	19.00	19.00
Total Mayor And Council	**19.00**	**23.00**	**23.00**	**23.00**	**23.00**
Office of the Director of Police Accountability*					
Associate Management Analyst	2.00	3.00	3.00	2.00	2.00
Director of Police Accountability	1.00	1.00	1.00	1.00	1.00
Office Specialist III	1.00	0.00	0.00	0.00	0.00
Police Accountability Investigator	2.00	2.00	2.00	1.00	1.00
Total Office of the Director of Police Accountability	**6.00**	**6.00**	**6.00**	**4.00**	**4.00**
Parks Recreation & Waterfront					
Accounting Office Specialist II	1.00	1.00	1.00	1.00	1.00
Accounting Office Specialist III	2.00	2.00	2.00	2.00	2.00
Accounting Office Specialist Supervisor	2.00	2.00	2.00	2.00	2.00
Administrative Fiscal Services Manager	0.00	0.00	1.00	1.00	1.00
Administrative Secretary	1.00	1.00	1.00	1.00	1.00
Aquatics Coordinator	1.00	1.00	1.00	1.00	1.00
Aquatics Facilities Supervisor (#)	1.00	1.00	1.00	0.00	0.00
Assistant Aquatics Coordinator	1.00	1.00	1.00	1.00	1.00
Assistant Civil Engineer (Reg)	2.00	2.00	2.00	0.00	0.00

FY 2027 and FY 2028 Position Summary by Department (continued)

	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual	FY 2027 Adopted	FY 2028 Adopted
Assistant Management Analyst	2.00	2.00	2.00	2.00	2.00
Assistant Recreation Coordinator	10.00	9.00	9.00	9.00	9.00
Associate Civil Engineer	4.00	4.00	4.00	4.00	4.00
Associate Management Analyst	1.00	1.00	1.00	1.00	1.00
Building Maintenance Mechanic	9.00	9.00	9.00	9.00	9.00
Building Maintenance Supervisor	1.00	1.00	1.00	1.00	1.00
Camps Manager	2.00	2.00	2.00	2.00	2.00
Capital Improvements Program Manager	0.00	0.00	0.00	0.00	0.00
Community Services Specialist I	0.00	0.00	0.00	1.00	1.00
Community Services Specialist II	0.00	0.00	0.00	1.00	1.00
Community Services Specialist III	0.00	0.00	0.00	1.00	1.00
Deputy Director of Parks Recreation & Waterfront	1.00	1.00	1.00	1.00	1.00
Director of Parks & Waterfront	1.00	1.00	1.00	1.00	1.00
Forestry Climber	4.00	4.00	4.00	4.00	4.00
Forestry Climber Supervisor	2.00	2.00	2.00	2.00	2.00
Forestry Technician	1.00	1.00	1.00	1.00	1.00
Landscape Equipment Operator	4.00	4.00	4.00	4.00	4.00
Landscape Gardener	16.00	16.00	17.00	17.00	17.00
Landscape Gardener Supervisor	5.00	5.00	5.00	5.00	5.00
Marina Assistant	1.00	2.00	2.00	2.00	2.00
Office Specialist II	1.00	1.00	1.00	1.00	1.00
Office Specialist III	2.00	2.00	2.00	2.00	2.00
Parks Superintendent	1.00	1.00	1.00	1.00	1.00
Recreation & Youth Svcs Manager	1.00	1.00	1.00	1.00	1.00
Recreation Activity Leader	2.00	2.00	2.00	2.00	2.00
Recreation Coordinator	7.00	7.00	7.00	7.00	7.00
Recreation Program Supervisor	4.00	4.00	4.00	4.00	4.00
Rosarian	1.00	1.00	1.00	1.00	1.00
Senior Building Maintenance Supervisor	1.00	1.00	1.00	1.00	1.00
Senior Forestry Climber	3.00	3.00	3.00	3.00	3.00
Senior Forestry Supervisor	1.00	1.00	1.00	1.00	1.00
Senior Groundskeeper	1.00	1.00	1.00	1.00	1.00
Senior Landscape Gardener	4.00	4.00	4.00	4.00	4.00
Senior Landscape Gardener Supervisor	1.00	1.00	1.00	1.00	1.00
Senior Management Analyst	2.00	2.00	1.00	1.00	1.00
Senior Marina Assistnt	0.00	0.00	0.00	1.00	1.00
Sports Official	2.00	2.00	2.00	2.00	2.00
Supervising Civil Engineer	2.00	2.00	2.00	2.00	2.00
Waterfront Manager	1.00	1.00	1.00	0.00	0.00

FY 2027 and FY 2028 Position Summary by Department (continued)

	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual	FY 2027 Adopted	FY 2028 Adopted
Waterfront Supervisor	1.00	1.00	1.00	1.00	1.00
Total Parks, Recreation & Waterfront	**113.00**	**113.00**	**114.00**	**114.00**	**114.00**
Planning & Development Department					
Accounting Office Specialist II	2.00	2.00	2.00	2.00	2.00
Accounting Office Specialist III	3.00	3.00	3.00	3.00	3.00
Accounting Office Specialist Supervisor	1.00	1.00	1.00	1.00	1.00
Administrative & Fiscal Services Manager	1.00	1.00	1.00	1.00	1.00
Assistant Building & Safety Manager	1.00	1.00	1.00	1.00	1.00
Assistant Management Analyst	2.00	2.00	2.00	2.00	2.00
Assistant Inspector	1.00	1.00	1.00	1.00	1.00
Assistant Planner	7.00	7.00	6.00	6.00	6.00
Associate Management Analyst	3.00	3.00	3.00	3.00	3.00
Associate Planner	6.00	6.00	7.00	7.00	7.00
Associate Planner **	1.00	1.00	1.00	0.00	0.00
Building and Safety Manager	1.00	1.00	1.00	1.00	1.00
Building Inspector I (certified)	2.00	2.00	2.00	2.00	2.00
Building Inspector II (certified)	6.00	6.00	6.00	6.00	6.00
Building Plans Engineer	1.00	1.00	1.00	1.00	1.00
Building Plans Examiner	2.94	2.94	2.94	2.94	2.94
Community Services Specialist I	2.00	2.00	2.00	1.00	1.00
Community Services Specialist II	3.75	3.60	2.75	2.75	2.75
Community Services Specialist III	2.80	2.80	2.80	2.80	2.80
Deputy Director of Planning	1.00	1.00	1.00	1.00	1.00
Director of Planning	1.00	1.00	1.00	1.00	1.00
Energy Program Manager	0.00	0.00	0.00	0.00	0.00
Hazardous Material Manager	1.00	1.00	1.00	1.00	1.00
Hazardous Material Specialist I	1.00	1.00	1.00	0.00	0.00
Hazardous Material Specialist II	3.00	3.00	3.00	4.00	4.00
Housing Inspector I (Certified)	1.00	1.00	1.00	0.00	0.00
Housing Inspector II (Certified)	2.00	2.00	2.00	3.00	3.00
Housing Inspector Supervisor	2.00	2.00	2.00	1.00	1.00
Land Use Planning Manager	1.00	1.00	1.00	1.00	1.00
Office Specialist II	7.75	7.75	7.75	6.75	6.75
Office Specialist III	3.00	3.00	3.00	3.00	3.00
Office Specialist Supervisor	1.00	1.00	1.00	1.00	1.00
Permit Center Coordinator	1.00	1.00	1.00	1.00	1.00
Permit Specialist	4.00	4.00	4.00	5.00	5.00
Planning Technician	3.00	3.00	3.00	3.00	3.00
Planning Technician **	1.00	1.00	1.00	0.00	0.00
Principal Planner	5.00	5.00	5.00	5.00	5.00

FY 2027 and FY 2028 Position Summary by Department (continued)

	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual	FY 2027 Adopted	FY 2028 Adopted
Program Manager II	1.00	1.00	1.00	1.00	1.00
Program Manager II***	1.00	1.00	1.00	1.00	1.00
Resilient Buildings Program Manager	0.80	0.80	0.80	0.80	0.80
Senior Building Inspector	2.00	3.00	3.00	3.00	3.00
Senior Building Plans Engineer	2.00	2.00	2.00	2.00	2.00
Senior Building Plans Examiner	2.00	2.00	2.00	2.00	2.00
Senior Housing Inspector	2.00	2.00	2.00	3.00	3.00
Senior Management Analyst	0.00	0.00	1.00	1.00	1.00
Senior Permit Specialist	2.00	2.00	2.00	2.00	2.00
Senior Planner	5.00	5.00	5.00	5.00	5.00
Senior Planner ***	1.00	1.00	1.00	0.00	0.00
Supervising Building Inspector	1.00	1.00	1.00	1.00	1.00
Total Planning & Development Department	**108.04**	**108.89**	**109.04**	**105.04**	**105.04**
Police Department					
Administrative & Fiscal Services Manager	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Assistant Management Analyst	4.00	4.00	4.00	4.00	4.00
Communications Manager	1.00	1.00	1.00	1.00	1.00
Community Service Officer	21.00	27.00	27.00	27.00	27.00
Community Service Officer ***	6.00	0.00	0.00	0.00	0.00
Community Service Officer Supervisor	4.00	5.00	5.00	5.00	5.00
Community Service Officer Supervisor ***	1.00	0.00	0.00	0.00	0.00
Crime Analyst	3.00	2.00	2.00	2.00	2.00
Crime Scene Supervisor	1.00	1.00	1.00	1.00	1.00
Deputy Police Chief	0.00	1.00	1.00	1.00	1.00
Office Specialist II	5.00	5.00	4.00	2.00	2.00
Office Specialist III (#)	6.00	6.00	7.00	7.00	7.00
Office Specialist Supervisor	1.00	1.00	1.00	1.00	1.00
Parking Enforcement Manager	1.00	1.00	1.00	1.00	1.00
Parking Enforcement Officer	22.00	22.00	22.00	22.00	22.00
Parking Enforcement Supervisor	2.00	2.00	2.00	2.00	2.00
Police Captain	4.00	3.00	3.00	3.00	3.00
Police Chief	1.00	1.00	1.00	1.00	1.00
Police Lieutenant	9.00	9.00	9.00	9.00	9.00
Police Officer (#)	135.00	135.00	135.00	120.00	120.00
Police Sergeant (#)	32.00	32.00	32.00	30.00	30.00
Principal Program Manager	0.00	1.00	1.00	1.00	1.00
Program Manager I	0.00	0.00	0.00	1.00	1.00
Public Safety Dispatcher I & II (#)	36.00	36.00	36.00	25.00	25.00

FY 2027 and FY 2028 Position Summary by Department (continued)

	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual	FY 2027 Adopted	FY 2028 Adopted
Supervising Public Safety Dispatcher (#)	5.00	5.00	5.00	4.00	4.00
Total Police Department	**302.00**	**302.00**	**302.00**	**272.00**	**272.00**
Police Review Commission*					
Public Works					
Accounting Office Specialist II	1.00	2.00	2.00	2.00	2.00
Accounting Office Specialist III	5.00	5.00	5.00	5.00	5.00
Accounting Office Specialist Supervisor	1.00	1.00	1.00	1.00	1.00
ADA Program Coordinator	0.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Administrative & Fiscal Services Manager	1.00	1.00	1.00	1.00	1.00
Administrative Secretary	2.00	2.00	2.00	2.00	2.00
Assistant Civil Engineer (Reg) (#)	5.00	5.00	5.00	4.00	4.00
Assistant Management Analyst	5.00	6.00	6.00	6.00	6.00
Assistant Planner	2.00	2.00	2.00	2.00	2.00
Assistant Public Works Engineer	2.00	2.00	2.00	1.00	1.00
Assistant Traffic Engineer	2.00	2.00	2.00	2.00	2.00
Associate Civil Engineer	9.00	10.00	10.00	10.00	10.00
Associate Management Analyst	5.00	5.00	5.00	5.00	5.00
Associate Planner	3.00	3.00	3.00	3.00	3.00
Associate Planner *** (#)	1.00	1.00	1.00	0.00	0.00
Associate Traffic Engineer	2.00	2.00	2.00	3.00	3.00
Building Maintenance Mechanic	5.00	5.00	5.00	5.00	5.00
Building Maintenance Mechanic Trainee	1.00	1.00	1.00	0.00	0.00
Building Maintenance Supervisor	0.94	0.94	1.00	1.00	1.00
Chief of Party	2.00	2.00	2.00	1.00	1.00
Communications Supervisor	0.00	1.00	1.00	1.00	1.00
Communications Technician	3.00	3.00	3.00	3.00	3.00
Community Development Project Coordinator	2.00	2.00	2.00	1.00	1.00
Community Services Specialist I	1.00	1.00	1.00	1.00	1.00
Concrete Finisher	3.00	3.00	3.00	3.00	3.00
Construction Equipment Operator	3.00	3.00	3.00	3.00	3.00
Container Maintenance Welder	2.00	2.00	2.00	2.00	2.00
Deputy Director of Public Works	1.00	1.00	1.00	1.00	1.00
Deputy Director of Public Works Reg	1.00	1.00	1.00	1.00	1.00
Director of Public Works	1.00	1.00	1.00	1.00	1.00
Disability Services Specialist	1.00	0.00	0.00	0.00	0.00
Drafting Technician	1.00	1.00	0.00	0.00	0.00

FY 2027 and FY 2028 Position Summary by Department (continued)

	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual	FY 2027 Adopted	FY 2028 Adopted
Electrical Parts Technician	1.00	1.00	1.00	1.00	1.00
Electrical Supervisor	0.00	1.00	1.00	1.00	1.00
Electrician	7.00	7.00	7.00	7.00	7.00
Engineering Inspector	9.00	9.00	9.00	9.00	9.00
Engineering Technician	0.00	0.00	1.00	1.00	1.00
Environmental Compliance Specialist	2.00	2.00	2.00	1.00	1.00
Equipment Superintendent	1.00	1.00	1.00	1.00	1.00
Equipment Part Technician	0.00	0.00	0.00	1.00	1.00
Facilities Maintenance Superintendent	1.00	1.00	1.00	1.00	1.00
Field Representative	6.00	6.00	5.00	5.00	5.00
Janitor	8.00	8.00	8.00	8.00	8.00
Janitor Supervisor	1.00	1.00	1.00	1.00	1.00
Junior Public Works Engineer	3.00	3.00	3.00	3.00	3.00
Laborer	20.00	20.00	20.00	16.00	16.00
Lead Communication Technician	1.00	1.00	1.00	1.00	1.00
Lead Electrician	3.00	3.00	3.00	3.00	3.00
Manager of Engineering	1.00	1.00	1.00	1.00	1.00
Mechanic	9.00	9.00	9.00	9.00	9.00
Mechanic Lead	1.00	1.00	1.00	1.00	1.00
Mechanic Supervisor	2.00	2.00	2.00	2.00	2.00
Mechanical Sweeper Operator	5.00	6.00	6.00	6.00	6.00
Occupational Health & Safety Officer	1.00	2.00	2.00	1.00	1.00
Office Specialist II	4.00	4.00	4.00	3.00	3.00
Office Specialist III	4.00	4.00	4.00	4.00	4.00
Parking Meter Maint & Collection Suprv	1.00	1.00	1.00	1.00	1.00
Parking Meter Maintenance Worker	6.00	6.00	6.00	6.00	6.00
Parking Meter Mechanic	4.00	4.00	4.00	4.00	4.00
Parking Services Manager	1.00	1.00	1.00	1.00	1.00
Principal Planner	1.00	1.00	1.00	1.00	1.00
Principal Program Manager	0.00	0.00	0.00	1.00	1.00
Program Manager I	0.00	0.00	1.00	2.00	2.00
Public Works Maintenance Superintendent	1.00	1.00	1.00	1.00	1.00
Public Works Operations Manager	2.00	2.00	2.00	2.00	2.00
Public Works Supervisor (#)	7.00	7.00	7.00	4.00	4.00
Real Property Administrator	0.00	0.00	0.00	1.00	1.00
Recycling Program Manager	1.00	1.00	1.00	1.00	1.00
Senior Building Inspector	1.00	0.00	0.00	0.00	0.00
Senior Drafting Technician	1.00	1.00	0.00	0.00	0.00
Senior Electrical Supervisor	1.00	0.00	0.00	0.00	0.00
Senior Engineering Inspector	1.00	1.00	1.00	1.00	1.00

FY 2027 and FY 2028 Position Summary by Department (continued)

	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual	FY 2027 Adopted	FY 2028 Adopted
Senior Equipment Supervisor	1.00	1.00	1.00	1.00	1.00
Senior Engineering Technician	0.00	0.00	1.00	1.00	1.00
Senior Management Analyst	4.00	6.00	6.00	6.00	6.00
Senior Field Representative	1.00	1.00	1.00	1.00	1.00
Senior Planner	2.00	2.00	2.00	2.00	2.00
Senior Public Works Supervisor	3.00	3.00	3.00	3.00	3.00
Senior Solid Waste Supervisor	2.00	2.00	2.00	2.00	2.00
Service Technician	4.00	4.00	4.00	3.00	3.00
Sewer Maintenance Assistant Supervisor	7.00	7.00	7.00	6.00	6.00
Skilled Laborer	21.00	21.00	21.00	19.00	19.00
Solid Waste Loader Operator	2.00	2.00	2.00	2.00	2.00
Solid Waste Supervisor	4.00	5.00	5.00	5.00	5.00
Solid Waste Truck Driver	33.00	33.00	33.00	33.00	33.00
Solid Waste Worker	36.00	36.00	36.00	36.00	36.00
Solid Waste/Recycling Manager	1.00	1.00	1.00	1.00	1.00
Supervising Civil Engineer	5.00	5.00	5.00	6.00	6.00
Supervising Traffic Engineer	1.00	1.00	1.00	1.00	1.00
Survey Technician	1.00	1.00	1.00	1.00	1.00
Tractor Trailer Driver	7.00	7.00	7.00	7.00	7.00
Traffic Engineering Assistant	1.00	1.00	1.00	1.00	1.00
Traffic Maintenance Supervisor	1.00	1.00	1.00	1.00	1.00
Traffic Maintenance Worker I	4.00	4.00	5.00	5.00	5.00
Traffic Maintenance Worker II	2.00	2.00	2.00	2.00	2.00
Transportation Manager	1.00	1.00	1.00	1.00	1.00
Warehouse Operations Specialist	1.00	1.00	1.00	1.00	1.00
Weighmaster	4.00	4.00	4.00	4.00	4.00
Welder Mechanic	0.00	0.00	0.00	0.00	0.00
Total Public Works	**341.94**	**349.94**	**351.00**	**337.00**	**337.00**
Rent Stabilization Board					
Accounting Office Specialist II	0.00	0.00	1.00	1.00	1.00
Accounting Office Specialist III	1.00	1.00	1.00	1.00	1.00
Administrative & Fiscal Services Manager	1.00	1.00	1.00	1.00	1.00
Administrative Staff Assistant	0.00	0.00	1.00	1.00	1.00
Assistant Management Analyst	0.00	1.00	1.00	1.00	1.00
Assistant Planner ***	0.00	0.00	0.00	1.00	1.00
Associate Management Analyst	1.00	1.00	1.00	1.00	1.00
Associate Planner	1.00	1.00	1.00	1.00	1.00
Community Development Project Coordinator	0.00	0.00	1.00	1.00	1.00

FY 2027 and FY 2028 Position Summary by Department (continued)

	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual	FY 2027 Adopted	FY 2028 Adopted
Community Services Specialist II	7.00	7.00	6.00	6.00	6.00
Community Services Specialist III	1.00	1.00	1.00	1.00	1.00
Digital Communications Coordinator	0.00	0.00	1.00	1.00	1.00
General Counsel	1.00	1.00	1.00	1.00	1.00
Executive Director Rent Board	1.00	1.00	1.00	1.00	1.00
Legal Secretary	1.00	1.00	1.00	1.00	1.00
Office Specialist II	4.00	4.00	3.00	3.00	3.00
Office Specialist III	1.00	1.00	1.00	2.00	2.00
Principal Planner	0.00	0.00	0.00	1.00	1.00
Principal Program Manager	0.00	0.00	1.00	1.00	1.00
Senior Hearing Examiner	1.00	1.00	1.00	1.00	1.00
Senior Management Analyst	1.00	1.00	1.00	1.00	1.00
Senior Planner	1.00	1.00	1.00	0.00	0.00
Staff Attorney II	2.00	2.00	2.00	2.00	2.00
Total Rent Stabilization Board	**25.00**	**26.00**	**29.00**	**31.00**	**31.00**
Total Authorized FTEs	**1707.03**	**1746.83**	**1769.17**	**1616.84**	**1615.84**

Notes:

** Project Based Position (not to exceed 2 years)

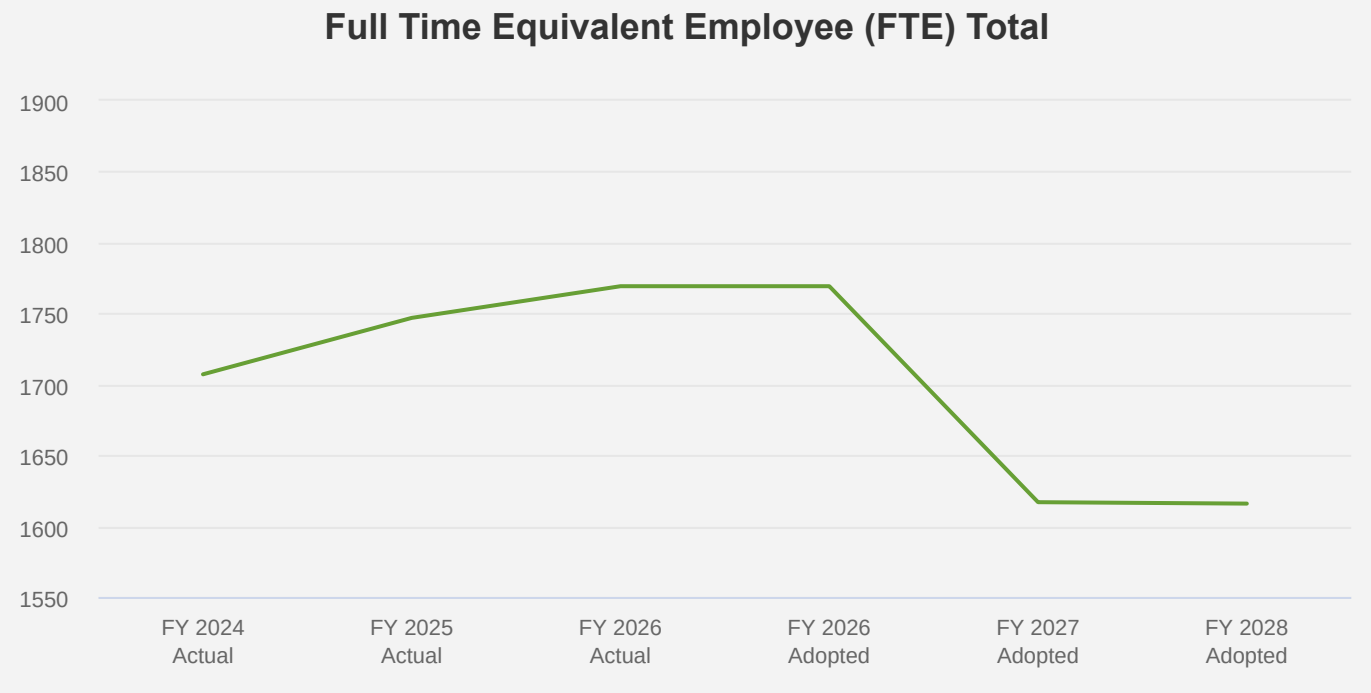
*** Project Based Position (not to exceed 3 years)

**** Project Based Position (not to exceed 4 years)

(#) Includes positions that were authorized but not budgeted in FY 2026, or for which funding was reallocated.

The line chart denotes the overall staffing trend from FY 2024 to FY 2028. The chart reflects the total benefitted, career full-time and/or part-time equivalent positions and excludes the hourly, non-benefited positions in the total staffing count.

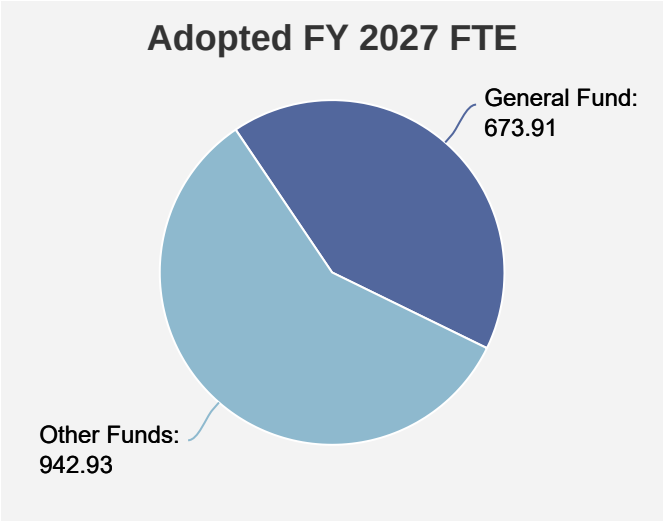
In FY 2024 to FY 2026, it shows that staffing level has a steady incline ranging from 1.28% to 2.33% per fiscal year. In FY 2027, the total FTE count was reduced by 152.33 positions, or 8.61% from the FY 2026 adopted level of 1,769.17 FTE. In FY 2028, the authorized FTE is 1,615.84, an additional reduction of one position, due to the funding source of the Economic Development Project Coordinator position being one-time in FY 2027 only.

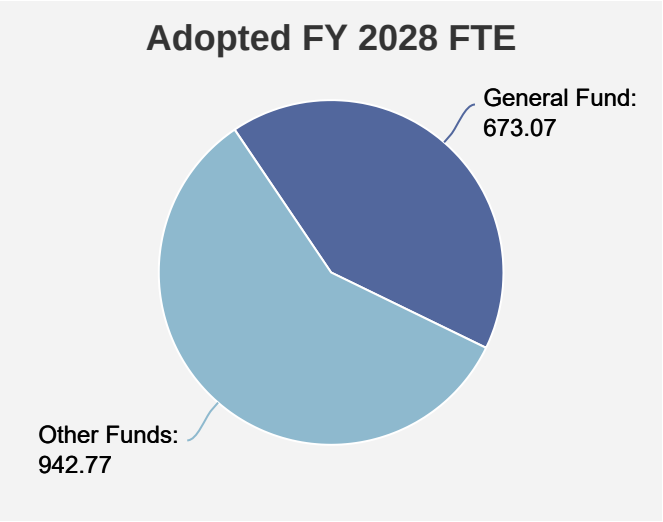


FY 2027 & FY 2028 Staffing by Funding Source

The following table represents the adopted staffing by funding source. Approximately 42% of the total positions in FY 2027 and 2028 are funded by General Fund and 58% from all other funds as indicated in the charts below.

Department	FY 2027 Total FTE	FY 2027 General Fund FTE	FY 2028 All Other Funds FTE	FY 2028 Total FTE	FY 2028 General Fund FTE	FY 2028 All Other Funds FTE
City Attorney	19.00	19.00	-	19.00	19.00	-
City Auditor	15.75	14.83	0.92	15.75	14.69	1.06
City Clerk	9.00	8.43	0.57	9.00	8.43	0.57
City Manager	45.00	30.45	14.55	44.00	29.45	14.55
Finance	48.00	39.25	8.75	48.00	39.25	8.75
Fire Department	199.00	146.33	52.67	199.00	146.33	52.67
Health, Housing & Community Services	195.00	65.27	129.73	195.00	65.57	129.43
Human Resources	24.00	16.20	7.80	24.00	16.20	7.80
Information Technology	45.00	-	45.00	45.00	-	45.00
Library	131.05	-	131.05	131.05	-	131.05
Mayor and Council	23.00	23.00	-	23.00	23.00	-
Office of the Director of Police Accountability	4.00	4.00	-	4.00	4.00	-
Parks, Recreation & Waterfront	114.00	25.50	88.50	114.00	25.50	88.50
Planning & Development	105.04	11.86	93.18	105.04	11.86	93.18
Police Department	272.00	250.00	22.00	272.00	250.00	22.00
Public Works	337.00	18.79	318.21	337.00	18.79	318.21
Rent Stabilization Board	31.00	1.00	30.00	31.00	1.00	30.00
Total	**1,616.84**	**673.91**	**942.93**	**1,615.84**	**673.07**	**942.77**





FY 2027 Adopted Community Agency Allocations

The City of Berkeley prides itself in its support of community-based organizations and the incredible extension of critical services these agencies provide Berkeley citizens. The Adopted Budget contained appropriation recommendations only for FY 2027.

Allocation Process

The City of Berkeley integrates multiple funding sources into one consolidated Request for Proposals (RFP) and allocation process for community agencies for a four-year funding cycle. The funds allocated through this process are dedicated to supporting public services, homeless services, youth services, health services, disability services, housing services, capital projects, and other services benefiting individuals with incomes at or below 80% of Area Median Income (AMI). Oversight of the RFP and allocation process is managed by the Health, Housing, and Community Services Department which coordinates the review process across four commissions/review bodies: the Housing Advisory Commission (HAC), Homeless Services Panel of Experts (HSPOE), Human Welfare and Community Action Commission (HWCAC), and the Youth Review Panel (YRP). This integrated allocation process provides specific recommendations for distributing CDBG and ESG funds to community agencies.

Funding recommendations represent annual amounts approved by Council as part of each year's budget, and specifically for the first year of the cycle (FY 2025). Funding amounts for the subsequent three years (FY 2026-2028) may be adjusted based on changes in available funds. Programs that received funding entered into four-year contracts starting in July 2024, contingent upon the contractor fulfilling the agreed upon scope of services. The current community agency contract boilerplate stipulates that the City retains the authority to terminate contracts under various circumstances, including the contractor's failure to fulfill obligations. This provision ensures that funds are utilized effectively to achieve the intended goals throughout the four-year contract term.

Funding for Arts projects continue to pass through a separate allocation process involving the Civic Arts Commission. Public Health, Mental Health, and Public Works community agency allocations are also allocated through different processes.

Funding Summary

For FY 2027, the City will spend $21,460,545 in General Funds, Federal Funds, and other funds for community agencies.

The following chart presents the complete list of community agency allocations adopted for FY 2027 organized by allocation category, agency name and funding source.

- FY 2027 Community Allocations by Service Type
- FY 2027 Adopted Budget Community Agency Allocations for all funding sources

FY 2027 Community Agency Allocations by Service Type

Category	Agency/Individual Name	Funding Source	FY27 Allocation
Homeless Services	Alameda County Homeless Action Center	MHSA	$ 20,000
Homeless Services	Alameda County Homeless Action Center	General Fund (GF)	$ 109,539
Employment Training	BANANAS Incorporated	General Fund (GF)	$ 50,000
Childcare	BANANAS Incorporated	General Fund (GF)	$ 43,333
Housing Development & Rehabilitation	Bay Area Community Land Trust	General Fund (GF)	$ 5,200
Homeless Services	Bay Area Community Services	GF Measure U1	$ 100,000
Homeless Services	Bay Area Community Services	HOME-ARP	$ 200,000
Homeless Services	Bay Area Community Services	PLHA	$ 337,000
Homeless Services	Bay Area Community Services	General Fund (GF)	$ 327,453
Homeless Services	Bay Area Community Services	CDBG*	$ 418,921
Homeless Services	Bay Area Community Services	ESG*	$ 204,132
Homeless Services	Bay Area Community Services	GF Measure P	$ 1,235,411
Homeless Services	Bay Area Community Services	GF Measure P	$ 1,265,214
Youth	Bay Area Hispano Institute for Advancement	General Fund (GF)	$ 36,541
Childcare	Bay Area Hispano Institute for Advancement	Other funds	$ 69,934
Childcare	Bay Area Hispano Institute for Advancement	General Fund (GF)	$ 80,066
Disability Programs	Bay Area Outreach and Recreation Program	General Fund (GF)	$ 50,592
Arts	Berkeley Art Center	General Fund (GF)	$ 77,987
Other	Berkeley Community Gardening Collaborative	General Fund (GF)	$ 19,720
Community Media	Berkeley Community Media	General Fund (GF)	$ 17,500
Community Media	Berkeley Community Media	General Fund (GF)	$ 267,210
Youth	Berkeley Community Scholars	General Fund (GF)	$ 35,000
Economic Development	Berkeley Convention and Visitors Bureau	General Fund (GF)	$ 740,277
Arts	Berkeley Film Foundation	General Fund (GF)	$ 22,500
Arts	Berkeley Juneteenth	General Fund (GF)	$ 4,500
Youth	Berkeley Public Schools Fund	General Fund (GF)	$ 25,300
Youth	Berkeley Public Schools Fund	General Fund (GF)	$ -
Youth	Berkeley Unified School District	General Fund (GF)	$ 134,328
Health	Berkeley Unified School District	General Fund (GF)	$ 452,646
Youth	Berkeley Youth Alternatives	General Fund (GF)	$ 30,000
Youth	Berkeley Youth Alternatives	General Fund (GF)	$ 30,000
Childcare	Big Oaks Learning Center Inc	Other funds	$ 48,614
Childcare	Big Oaks Learning Center Inc	General Fund (GF)	$ 54,009
Recreation	Big Oaks Learning Center Inc	General Fund (GF)	$ 18,574
Youth	Big Oaks Learning Center Inc.	General Fund (GF)	$ 39,840
Youth	Biotech Partners	General Fund (GF)	$ 150,000
Employment Training	Bread Project	General Fund (GF)	$ 70,000
Homeless Services	Building Opportunities for Self Sufficiency	General Fund (GF)	$ 51,383
Homeless Services	Building Opportunities for Self Sufficiency	General Fund (GF)	$ 52,440
Homeless Services	Building Opportunities for Self Sufficiency	General Fund (GF)	$ 86,831
Homeless Services	Building Opportunities for Self Sufficiency	General Fund (GF)	$ 104,662
Homeless Services	Building Opportunities for Self Sufficiency	GF Measure P	$ 233,271

FY 2027 Community Agency Allocations by Service Type

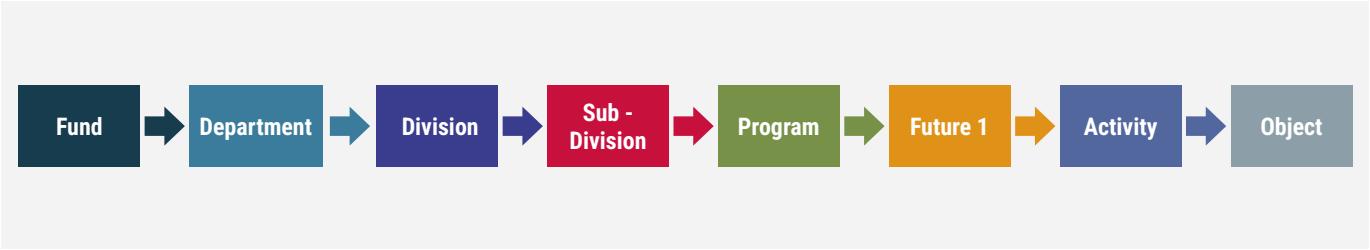
Category	Agency/Individual Name	Funding Source	FY27 Allocation
Homeless Services	Building Opportunities for Self Sufficiency	GF Measure U1	$ 806,137
Housing Development & Rehabilitation	Center for Independent Living	CDBG*	$ 211,600
Housing	CHDO Programs	HOME*	$ 28,578
Arts	Civic Arts Grants - Arts Orgs and Individual Artist	General Fund (GF)	$ 450,000
Arts	Civic Arts Grants - Festivals	General Fund (GF)	$ 142,484
Other	Community Agency Publishing Outcomes Project	General Fund (GF)	$ 25,000
Homeless Services	Dorothy Day	General Fund (GF)	$ 206,701
Homeless Services	Dorothy Day	General Fund (GF)	$ 290,000
Homeless Services	Dorothy Day	GF Measure P	$ -
Homeless Services	Dorothy Day	GF Measure P	$ 580,150
Homeless Services	Dorothy Day	GF Measure P	$ 950,000
Homeless Services	Dorothy Day	GF Measure P	$ 650,967
Legal/Advocacy	East Bay Community Law Center	General Fund (GF)	$ 48,556
Disability Programs	Easy Does It	Other funds	$ 1,859,288
Legal/Advocacy	Eden Council for Hope and Opportunity	CDBG*	$ 35,000
Legal/Advocacy	Eviction Defense Center	HOME-ARP	$ -
Legal/Advocacy	Eviction Defense Center	General Fund (GF)	$ 235,000
Legal/Advocacy	Eviction Defense Center	GF Measure U1	$ 250,000
Legal/Advocacy	Eviction Defense Center	HOME-ARP	$ 312,139
Legal/Advocacy	Family Violence Law Center	HOME-ARP	$ 35,000
Legal/Advocacy	Family Violence Law Center	General Fund (GF)	$ 40,000
Legal/Advocacy	Family Violence Law Center	HOME-ARP	$ -
Youth	Healthy Black Families	General Fund (GF)	$ 150,000
Childcare	Healthy Black Families, Inc.	General Fund (GF)	$ 90,000
Community Facilities Improvements	HHCS Public Facility Improvements NOFA	CDBG*	$ 1,053,918
Homeless Services	HMIS Support	ESG*	$ 6,676
Homeless Services	Insight Housing	General Fund (GF)	$ 95,000
Homeless Services	Insight Housing	General Fund (GF)	$ 119,963
Homeless Services	Insight Housing	General Fund (GF)	$ 136,946
Homeless Services	Insight Housing	General Fund (GF)	$ 170,502
Homeless Services	Insight Housing	PLHA	$ 172,847
Homeless Services	Insight Housing	General Fund (GF)	$ 251,794
Homeless Services	Insight Housing	GF Measure P	$ 1,468,050
Employment Training	Inter-City Services	General Fund (GF)	$ 101,351
Seniors	J-Sei	General Fund (GF)	$ 30,000
Homeless Services	Larkin Street Youth Services	General Fund (GF)	$ 189,255
Health	Lifelong Medical Care	General Fund (GF)	$ 29,855
Health	Lifelong Medical Care	General Fund (GF)	$ 114,543
Health	Lifelong Medical Care	CSBG*	$ 160,000

FY 2027 Community Agency Allocations by Service Type

Category	Agency/Individual Name	Funding Source	FY27 Allocation
Homeless Services	Lifelong Medical Care	GF Measure P	$ 61,200
Homeless Services	Lifelong Medical Care	General Fund (GF)	$ 102,829
Homeless Services	Lifelong Medical Care	General Fund (GF)	$ 163,644
Homeless Services	Lifelong Medical Care	GF Measure P	$ 525,000
Youth	McGee Ave. Baptist Church Voices Against Violence	GF Mayor's Reimagining Public Safety	$ -
Employment Training	Multicultural Institute	General Fund (GF)	$ 82,500
Youth	Multicultural Institute	General Fund (GF)	$ 50,000
Childcare	Nia House Learning Center	Other funds	$ 47,434
Childcare	Nia House Learning Center	General Fund (GF)	$ 52,566
Homeless Services	Peer Wellness Collective	General Fund (GF)	$ 32,016
Housing Development & Rehabilitation	Rebuilding Together East Bay - North	General Fund (GF)	$ 114,164
Community Facilities Improvements	Rebuilding Together East Bay- North	CDBG*	$ 93,780
Youth	RISE Program	General Fund (GF)	$ 229,328
Employment Training	Rising Sun Center for Opportunity	General Fund (GF)	$ -
Youth	Stiles Hall	General Fund (GF)	$ 100,000
Health	Sugar - Sweetened Beverage Panel (POE)**	General Fund (GF)	$ 452,646
Youth	Supply Bank	General Fund (GF)	$ -
Homeless Services	Telegraph Business Improvement District	General Fund (GF)	$ 49,139
Homeless Services	The Village of Love	Cal Settlement Agreement	$ -
Disability Programs	Through the Looking Glass	General Fund (GF)	$ 35,000
Youth	UC Berkeley	General Fund (GF)	$ 40,000
Youth	UC Berkeley	General Fund (GF)	$ 100,000
Arts	UC Theater Concert Career Pathways Program	General Fund (GF)	$ 45,000
Homeless Services	Women's Daytime Drop-In Center	General Fund (GF)	$ 48,153
Homeless Services	Women's Daytime Drop-In Center	General Fund (GF)	$ 100,190
Homeless Services	Women's Daytime Drop-In Center	General Fund (GF)	$ 118,728
Total Community Agency Allocations			**$ 21,460,545**

Fund Structure

The City maintains a multipart chart of accounts and uses this formal structure to maintain accountability over the assets and resources for which it has control. Individual account codes in the City of Berkeley consist of several sections as shown below:



The City of Berkeley, like other state and local governments, uses fund accounting to demonstrate and ensure compliance with finance-related legal requirements. City funds are classified into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. The City maintains several individual governmental funds organized by their type (general, special revenue, debt service, and capital projects funds).

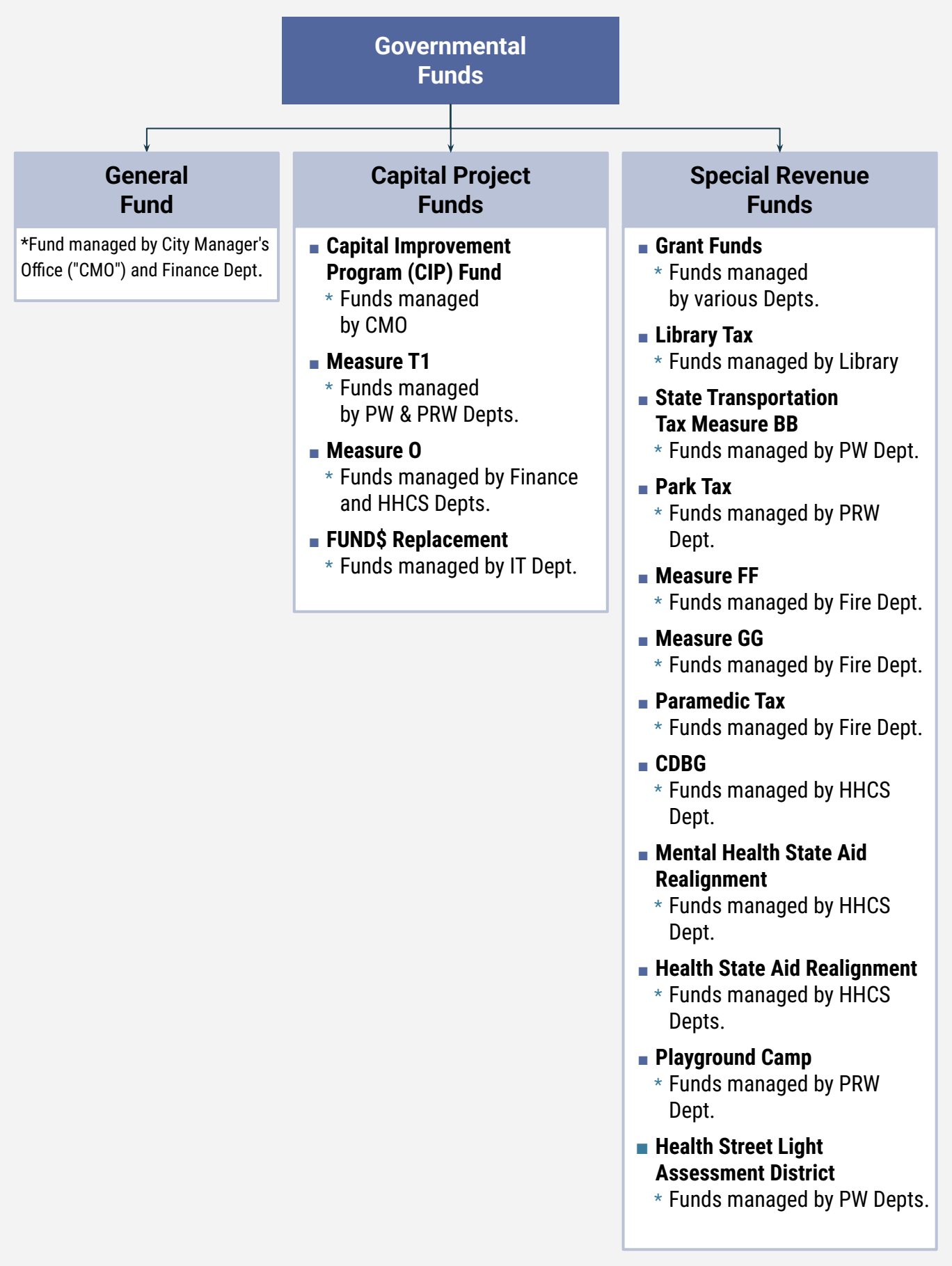
- **General Fund** is the primary operating fund of the City. It is discretionarily used for multiple purposes and has the most flexibility in how funding can be spent.
- **Special Revenue Funds** are restricted or committed to expenditures for specific purposes and therefore cannot be used for other expenses.
- **Debt Service Funds** are used for short-term and long-term debt principal and interest payments of the City.
- **Capital Project Funds** are used to acquire, improve, or construct major capital assets (other than the ones that are financed by other funding sources such as special revenue funds or proprietary funds).

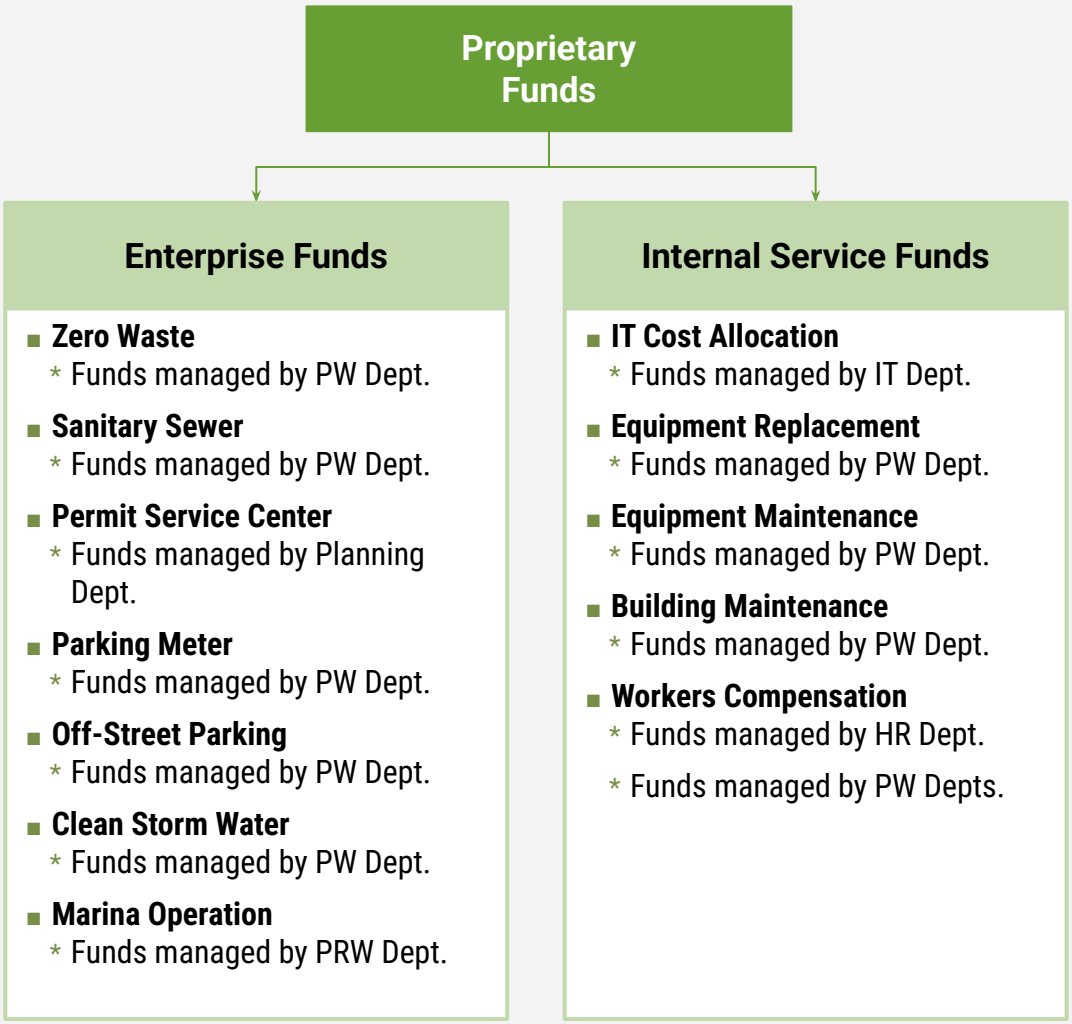
Proprietary funds are generally used in governmental accounting to account for activities that involve business-like services for which the City charges outside customers or internal departments of the City. Proprietary funds provide the same type of information as shown in the government-wide statements, only in more detail. The City maintains the following two types of proprietary funds:

- **Enterprise funds** are intended to be self-supporting and are used for activities which fees are charged to external customers for goods or services.
- **Internal service funds** are used to account for goods and services provided by certain City departments to other City departments (internal customers) on a cost-reimbursement fee basis.

Fiduciary funds are used to account for resources held for the benefit of parties outside the City of Berkeley. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the City's own programs. Some examples of fiduciary funds in the City of Berkeley are pension trust funds, undergrounding funds, and several business improvement district funds.

The City of Berkeley has a complex and robust budget consisting of over 200 active funds. The following charts provide a partial list of the major and some non-major funds as reported in the government-wide financial statements. More detailed information on some of these funds can be found in the General Fund section and Other Fund Forecasts section of this budget book.


Governmental Funds
General Fund
*Fund managed by City Manager's Office ("CMO") and Finance Dept.
Capital Project Funds
Capital Improvement Program (CIP) Fund
* Funds managed by CMO
Measure T1
* Funds managed by PW & PRW Depts.
Measure O
* Funds managed by Finance and HHCS Depts.
FUND$ Replacement
* Funds managed by IT Dept.
Special Revenue Funds
Grant Funds
* Funds managed by various Depts.
Library Tax
* Funds managed by Library
State Transportation Tax Measure BB
* Funds managed by PW Dept.
Park Tax
* Funds managed by PRW Dept.
Measure FF
* Funds managed by Fire Dept.
Measure GG
* Funds managed by Fire Dept.
Paramedic Tax
* Funds managed by Fire Dept.
CDBG
* Funds managed by HHCS Dept.
Mental Health State Aid Realignment
* Funds managed by HHCS Dept.
Health State Aid Realignment
* Funds managed by HHCS Depts.
Playground Camp
* Funds managed by PRW Dept.
Health Street Light Assessment District
* Funds managed by PW Depts.


Proprietary Funds
Enterprise Funds
Zero Waste
* Funds managed by PW Dept.
Sanitary Sewer
* Funds managed by PW Dept.
Permit Service Center
* Funds managed by Planning Dept.
Parking Meter
* Funds managed by PW Dept.
Off-Street Parking
* Funds managed by PW Dept.
Clean Storm Water
* Funds managed by PW Dept.
Marina Operation
* Funds managed by PRW Dept.
Internal Service Funds
IT Cost Allocation
* Funds managed by IT Dept.
Equipment Replacement
* Funds managed by PW Dept.
Equipment Maintenance
* Funds managed by PW Dept.
Building Maintenance
* Funds managed by PW Dept.
Workers Compensation
* Funds managed by HR Dept.
* Funds managed by PW Depts.

Budget and Financial Policies

Fiscal Policies

Fiscal policies adopted by the City Council provide the framework for the City's budget development. The fiscal policies articulate goals to build a prudent reserve, address pension liability and to fund a capital infrastructure plan. The fiscal policies are outlined below.

1. Focusing on the long-term fiscal health of the City by adopting a two-year budget and conducting multi-year planning.
2. Building prudent reserves with a target range of between 20 to 30% of General Fund revenues
3. Developing long-term strategies to reduce unfunded liabilities.
4. Controlling labor costs while minimizing layoffs and promoting recruitment and retention of City staff.
5. Primarily allocating one-time revenue for one-time expenditures (e.g., capital investments and deferred maintenance).
6. Requiring enterprise and grant funds to balance and new programs to pay for themselves.
7. Any new expenditure requires new revenue or expenditure reductions.
8. Property transfer tax:
    a) When possible, allocate excess property transfer tax over the baseline to short-term operational needs, General Fund reserves and the City's capital infrastructure plan, including funding an approach to returning and maintaining the City's roads at an acceptable Pavement Condition Index.
    b) Increase the property transfer tax baseline for operational needs with a permanent adjustment to $16.0 million beginning in fiscal year 20285.
9. As the General Fund subsidy to the Safety Members Pension fund declines over the next several years, the amount of the annual decrease will be used to help fund the new Police Employee Retiree Health Plan.
10. Allocating annual savings derived from the prepayment of the annual CalPERS unfunded liability payments to the City's Section 115 Pension Trust up to $5.5 million per fiscal year or as advised by the City's actuarial and staff.
11. Allocating any additional revenue earned from investments that is over the annual (fiscal year) baseline of $6 million in the following manner:
    a) 1/3 to the Section 115 Pension Trust up to $5.5 million per fiscal year, or as advised by the City's actuarial and staff,
    b) 1/3 to General Fund reserves up to 30% of General Fund revenue, or as recommended by Council policy, and
    c) 1/3 to address the City's capital infrastructure plan.

General Fund Reserve Policy

On July 29, 2025, the City Council adopted Resolution No. 71,908-N.S., amending the City Council's Policy for the General Fund Reserves.

Policy

The General Fund is the City's primary operating fund. It is not connected to any one revenue source and may be used at the City's discretion. The General Fund is the operation fund that pays for general services provided by the City as well as public safety and capital improvements. The General Fund accounts for all general revenues and expenditures of the City related to the delivery of the City's general services not specifically collected or levied for other City funds.

The City of Berkeley is committed to achieving long-term fiscal stability as well as mitigating the negative impacts of extraordinary risk such as earthquakes, fires, floods, and economic volatility. A key attribute of a financially stable organization is appropriate reserves. Strong reserves position an organization to weather significant economic downturns more effectively, manage the consequences of outside agency actions that may result in revenue reductions, and address unexpected emergencies such as natural disasters and other catastrophic events. Establishing an adequate General Fund reserve policy allows the City to mitigate current and future financial risks resulting from economic instability or catastrophic loss.

Functions of Reserve: Stability and Catastrophic

The City of Berkeley will establish and maintain an adequate General Fund Reserve ("Reserve") to prepare for the impact of economic cycles and catastrophic events and assure fluctuations in revenue do not impede the City's ability to meet expenditure obligations. When revenues fail to meet the City's normal operating requirements, or the need for disbursements temporarily exceeds receipts, General Fund reserves, upon a two-thirds vote of the City Council, may be used in accordance with the standards set forth herein.

The Reserve shall be comprised of two elements: A Stability Reserve and a Catastrophic Reserve. The Reserve shall not be used for ongoing or new programs or services.

A Stability Reserve will be maintained to mitigate loss of service delivery and financial risks associated with unexpected revenue shortfalls during a single fiscal year or during a prolonged recessionary period. The purpose of the Stability Reserve is to provide fiscal stability in response to unexpected downturns or revenue shortfalls, and not to serve as a funding source for new programs or projects.

A Catastrophic Reserve will be maintained for the purpose of sustaining General Fund operations in the case of a public emergency such as a natural disaster or other catastrophic event. The Catastrophic Reserve will be used to respond to extreme, onetime events, such as earthquakes, fires, floods, civil unrest, and terrorist attacks.

The Catastrophic Reserve will not be accessed to meet operational shortfalls or to fund new programs or projects.

Funding and Functions that are NOT Part of the General Fund Reserves

Not included in the General Fund Reserves are funds that are set aside for a specific purpose. This would include restricted, committed, and assigned funds.

- The restricted fund balance category includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation.
- The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action by the City Council.
- Amounts in the assigned fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as restricted or committed.

Target Reserve Levels

The General Fund Reserve consists of the total of the Stability Reserve and the Catastrophic Reserve. 55% of the Reserve shall be allocated to the Stability Reserve and 45% to the Catastrophic Reserve.

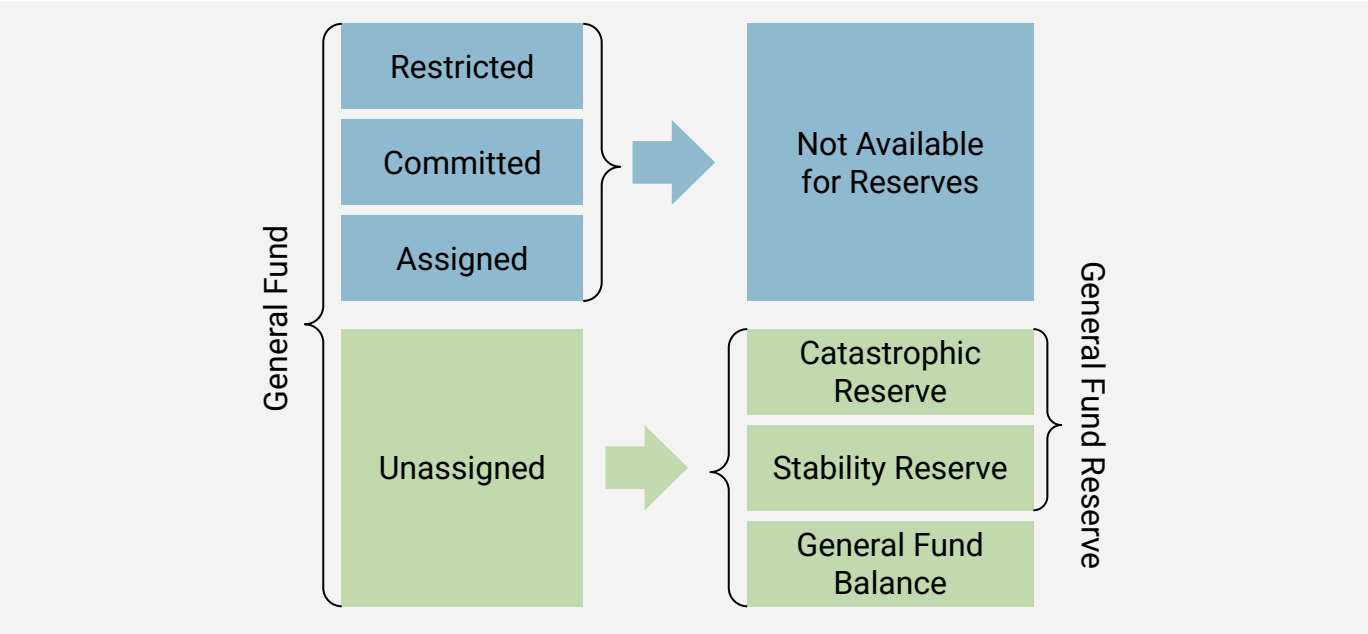
Effective immediately, the target level for the Reserve shall be a minimum of 13.8% of 2017 Adopted General Fund Revenues with an Intermediate Goal of a minimum of 16.7% by the end of Fiscal Year 2020, if financially feasible.

The Council hereby adopts a long-term goal of Reserves of a range of between 20 to 30 percent of General Fund Revenues, to be achieved within no more than 10 years. Based on a risk assessment (according to best practices), to be updated at least every five years, the Council may consider increasing or lowering the General Fund Reserve level.

Starting in Fiscal Year 2018, to achieve the City's Intermediate and Long-Term Reserve Goals, 50% of Excess Equity above the first $1 million shall be allocated to Reserves. Additional Excess Equity may be allocated to Reserves by a majority vote of the City Council.

Methodology to Meet Reserve Levels

The General Fund Reserve is separate from the General Fund Balance. The sum of the Stability Reserve and the Catastrophic Reserve and the amount determined to be Excess Equity is deemed to be General Fund Unassigned Fund Balance. Unassigned fund balance is the residual classification for the City's general fund and includes all spendable amounts not contained in the other classifications. The following graphic shows the relation between these funds as well as other restricted, committed, and assigned general fund monies.



Excess Equity is most commonly a non-recurring source of revenue and shall only be used for one-time, nonrecurring expenditure needs of the City. Excess Equity should be reported separately from the General Fund Reserves.

Attaining the long-term goal of General Fund Reserves of a range between 20 to 30 percent of General Fund Revenues is important to the long-term financial health and stability of the City.

Draw-down of the General Fund Reserves

For any draw-down from General Fund Reserves, Council shall adopt a plan that includes the following:

- The specific purpose for the use of General Fund Reserves,
- The amount of General Fund Reserves that are needed based upon long-term revenue volatility and long-term economic need; and
- To the extent practicable, a timeframe in which General Fund Reserves will be repaid.

Recognizing that the length of the pandemic and that the length of the economic emergency is unknown, expenditures from the Catastrophic and Stability Reserves shall not exceed one-third (1/3) of each reserve level per incident.

Replenishment of the General Fund Reserves

The City Manager shall recommend a replenishment schedule for all monies proposed for appropriation from the General Fund Reserves. The replenishment schedule shall be adopted simultaneously with the appropriation to withdraw Reserve funds or, if infeasible due to emergency circumstances, no more than 3 months from the date of the withdrawal appropriation. Repayment shall begin no more than 5 years from the date of withdrawal and be completed within 10 years from the date of withdrawal.

While staff envisions that, in most cases, repayment will start as soon as possible, the repayment guidelines are meant to reflect a commitment to maintain a sufficient Reserve, while

also recognizing that a use of Reserve funds may occur during an economic downturn and it may be necessary to postpone repayment while the economy improves.

Usage of the General Fund Stability Reserve

The General Fund Stability Reserve shall only be drawn upon if all of the following criteria are met:

1. City revenues are insufficient to meet normal operating expenses.
2. A hiring freeze has been implemented, with exceptions only for designated positions as appropriate to maintain essential and core services to the public that support public health, safety, and welfare. Essential services will be determined at the time of fiscal emergency with a recommendation from the City Manager to be approved by City Council.
3. User fees and services charges are being fully utilized for those services for which they were collected.
4. A declaration of fiscal emergency is made by ordinance before drawing on the reserves. Fiscal emergency is defined as the following:
    a) When General Fund revenues increase less than 3% from the prior fiscal year.
    b) When the City needs to mitigate State or Federal budget actions that may reduce revenue or increase expenditures.
    c) When the City must absorb liability settlements in excess of available resources in the City's litigation designation.

The General Fund Stability Reserve shall only be used in the following manner:

1. Stability Reserve funds shall be prioritized to preserve essential services and necessary staffing levels determined at the time of the fiscal emergency with a recommendation from the City Manager to be approved by the City Council.

2. All other reasonable and available expenditure reduction measures shall have been taken by the City Manager and the City Council before using one-time funding to support operational positions.

3. Operational positions shall not receive Stability Reserve funds for longer than two years except in extreme conditions.

Debt Management & Disclosure

I. Introduction

The policies set forth in this Debt Management Policy (the "Policy") have been developed to provide clear and comprehensive guidelines for the issuance and financial management of the debt portfolio of the City of Berkeley and any other entity for which the City Council acts as legislative body, and the term "City" shall refer to each of such entities. This policy confirms the commitment of the City Council, management and staff and other decision makers to adhere to sound financial management practices, including full and timely repayment of borrowings, achieving the lowest possible cost of capital within prudent risk parameters. This Policy is not intended to be so restrictive that it interferes with the City's legitimate efforts to prudently provide public services and facilities. This Policy is intended to comply with Government Code Section 8855(i), effective January 1, 2017.

Purpose and Goals:

The purpose of the Policy is to provide a functional tool for debt management and capital planning, as well as to enhance the Cities ability to manage its debt obligations and lease financings (collectively referred to as "debt" in this Policy) in a conservative and prudent manner. In following this Policy, the Cities shall pursue the following goals:

- The City shall endeavor to attain the best possible credit rating for each debt issue in order to reduce interest costs while preserving financial flexibility and meeting capital funding requirements.
- The City shall take all practical precautions and proactive measures to avoid any financial decision that will negatively impact current credit ratings on existing or future debt issues.
- The City shall remain mindful of its statutory debt limit in relation to assessed value growth and the tax burden needed to meet long-term capital requirements.
- The City shall consider market conditions and City cash flows when timing the issuance of debt.
- The City shall determine the amortization (maturity) schedule which will best fit with the overall debt structure of the City at the time the new debt is issued.
- The City shall match the term of the issue to the useful lives of assets whenever practicable and economic, while considering repair and replacement costs of those assets to be incurred in the future.
- The City shall, when planning for the issuance of new debt, consider the impact of such new debt on overlapping debt of local, state and other governments that overlap with the City.
- The City shall, when issuing debt, assess financial alternatives to include new and innovative financing approaches, including whenever feasible categorical grants, revolving loans or other State/federal aid, so as to minimize the contribution from the City's General Fund.
- The City shall, when planning for the sizing and timing of debt issuance, consider its ability to expend the funds obtained in a timely, efficient and economical manner.

II. Scope

The guidelines established by this policy will govern the issuance and management of all debt funded for short- and long-term capital financing needs and cash flow needs. The Finance Department recognizes that changes in the capital markets and other unforeseen circumstances may require exception to this Policy, for which approval from the City Council will be necessary for implementation. The Policy may be amended by the City Council as it deems appropriate from time to time in the prudent management of the debt of the City. Any approval of debt by the City Council that is not consistent with this Policy shall constitute a waiver of this Policy.

III. Delegation of Authority

Pursuant to the provisions of Sections 37209 and 40805.5 of the Government Code of the State of California, the Finance Director (Director of Finance) shall be the head of the finance department and shall be responsible for all of the financial affairs of the City. This Policy grants the Finance Director the authority to select the financing team, coordinate the administration and issuance of debt, communicate with the rating agencies, as well as to fulfill all the pre-issuance and post-issuance disclosure information. The Finance Director or designee will select various Financing Team Members. Below is a brief description of the main Financing Team, along with their functions.

1. Municipal Advisor
   - Assists with capital planning and long-term planning
   - Coordinates the financing and debt issuance process
   - Helps evaluate underwriter proposals and provides financial analysis and recommendations
   - Assists with the securing of other professional services and other members of the financing team
   - Monitors and evaluates market conditions for opportunities to issue debt at low interest rates
   - Works with the City and Underwriter to develop investor outreach and market approach
   - Manages competitive bid process
   - Ensures negotiated prices are “fair” and reasonable in the marketplace
2. Bond Counsel
   - Prepare an approving legal opinion
   - Provide expert and objective legal opinion and advice
   - Prepare and review documents necessary to authorize, issue sale and delivery of the bonds as well as coordination of the authorization and execution of closing documents
   - Review legal issues relating to the structure of the bond issue
   - Prepare election proceedings or pursue validation proceedings if necessary
   - Review or prepare those sections of the official statement that relate to the Bonds, financing documents, bond counsel opinion and tax exemption
   - Assist the City in presenting information to bond rating organizations and credit enhancements providers relating to legal issues affecting the issuance of the Bonds

- Review or prepare the Notice of Sale of Bond Purchase Contract for the Bonds and review or draft the continuing disclosure undertaking of the City
- Post-issuance advice for bond covenant compliance, when requested

3. Disclosure Counsel

- Assists the City with preparing a disclosure document in connection with a public offering of debt.
- Provide expert and objective legal opinion and advice on federal securities laws
- Post-issuance advice for bond covenant compliance, when requested

4. Underwriter

- Provide the City with market knowledge
- Assist with credit analysis and preparation
- Premarketing of the Bonds
- Pricing and Sale of Bonds
- Trading of the Bonds

5. Trustee/Fiscal Agent/Paying Agent

- Establishes and holds the funds and account relating to the bond issue
- Maintains the list of names and addresses of all registered owners of the bonds and recordings of transfers and exchanges of the bonds
- Acts as the authenticating agent
- Acts as the paying agent
- Protects the interests of the bondholders by monitoring compliance with covenants and acts on behalf of the bondholders in the event of default
- As the escrow agent, holds the investments acquired with the proceeds of an advance refunding and uses those funds for payments on those investments to pay debt service of the refunding bonds
- As a dissemination agent, acts on behalf of the issuer or other obligated person to disseminate annual reports and event notices to repositories under SEC Rule 15c12-12

IV. Types of Debt

The following are types of debt the City could issue:

1. New Money Debt

New money debt is debt issued to finance the cost of capital improvement project or other large or extraordinary costs as approved by the City Council.

2. Refunding Debt

Refunding debt is debt issued to refinance (refund) previously issued outstanding debt. The City may issue refunding debt to refinance the principal and of and interest on outstanding bonds or other debt to achieve debt service savings, restructure schedule debt service or convert from variable to fixed interest rate, change or modify the source(s) of payment and security for the refunded debt, or modify covenants otherwise binding upon the City. Refunding may be issued on either on a current or advance basis under federal tax law.

3. Revenue Debt

Revenue debt is generally issued for enterprise funds that are financially self- sustaining without the use of general fund revenue sources and therefore rely on the revenues collected by the enterprise fund to repay the debt.

4. Land-Secured Debt

Examples of land-secured debt include special tax revenue bonds issued under the Mello-Roos Community Facilities Act of 1982, as amended, and limited obligation bonds issued under applicable assessment statutes. Land-secured debt is payable from special taxes or assessments that the City will levy on the secured property tax roll.

5. General Obligation (GO) Bonds

In California, GO Bonds require a supermajority voter approval. Most GO bonds are backed by the issuer's ability to level ad valorem tax in amounts sufficient to meet debt service.

6. Lease Financings

Lease revenue bonds, certificates of participation (also known as "COPs") and lease-purchase transactions are examples of lease financings. Lease financings are typically used when the City wishes to pay for debt with its general fund.

7. Bond Anticipation Notes, Grant Anticipation Notes

This type of debt is issued to finance a project in anticipation of other funding sources becoming available at a later time.

8. Tax Revenue Anticipation Notes (TRAN)

A TRAN is issued when the City's anticipated operating revenues are not available when the City's operating expenses need to be paid, which is a common operational challenge for California cities given the irregular distribution of sales tax and property tax revenues.

9. Tax Increment Financings

Tax increment financing may be used to the extent available under California law.

10. Conduit Financings

The City may agree to provide conduit financing for specific public purposes, such as financings for affordable rental housing and qualified 501 c3 organizations. In a conduit financing, the debt is typically repaid with non-City revenues.

V. Debt Term

The City Council recognizes that new debt obligations may impact the long-term affordability of all outstanding debt and any future planned debt, as well as budgetary impacts associated with the maintenance and operating costs of debt-financed facilities.

Term of Debt - Debt will be structured for the shortest period possible, consistent with a fair allocation of costs to current and future beneficiaries or users. Debt shall not be issued for a term that exceeds the useful life of the debt-financed asset.

Debt Repayment - Typically the City desires level debt service payments over the term of the debt. However, the cost of capital, financial risk, current economic conditions, future financial

flexibility, credit rating and available cash flow will be evaluated to determine the most appropriate method of debt amortization for each debt issue. Notwithstanding the above, back loading of debt service will be evaluated as the circumstances dictate. Back loading occurs when debt service payments are lower in the initial years of a debt term and higher toward the later years of a debt term.

VI. Debt Issuance

The City has the capacity to issue long and short-term debt and to refund any outstanding debt. The following section details the purposes for debt issuance, the method of sale for such debt and the practices for obtaining professional assistance in the debt issuance process.

Long-term debt - Long-term debt may be used to finance the acquisition or improvement of land, infrastructure, facilities or equipment for which it is appropriate to spread the costs of such over more than one budget year. Long-term debt may be used to fund capitalized interest, cost of issuance, required reserves and any other financing related costs that may be legally capitalized. Long-term debt should not be used to fund City operating costs.

Short-term debt - Short-term debt will be considered as an interim source of funding in anticipation of long-term debt. Short-term may be issued for any purpose for which long- term debt may be issued, including capitalized interest and financing-related costs. Short- term debt is also appropriate to address legitimate short-term cash flow requirements during a given fiscal year to fund the operating costs of the City to provide necessary public services. The City will not engage in short-term borrowing solely for the purpose of generating investment income.

Refunding - Refunding opportunities will be identified by periodic review of outstanding debt obligations. Refunding will be considered when there is a net economic benefit from the refunding. Non-economic refunding may be undertaken to achieve City objectives relating to changes in covenants, call provisions, operational flexibility, tax status, issuer or other non-economic factors related to the debt.

Method of sale - Debt is typically issued under either a competitive or a negotiated sale, but also may be sold in a private placement. The City shall have the flexibility to determine which method of sale is appropriate for each debt issuance. Determination of the appropriate method of sale will rest collectively with the City Manager, Finance Director and City Attorney. There are a number of market factors that will affect the success of a debt offering and each should be carefully considered before selecting a method of sale. These factors include, but are not limited to, 1) market perception of the City's credit quality, 2) interest rate volatility, 3) size of the proposed issue, 4) complexity of the proposed issue and 5) competition with other issuers for investor interest (bond supply).

Pooled Financing - The City may also consider the use of pooled financing as a method of accessing the capital markets. Use of pooled financing will be evaluated collectively by the City Manager, Finance Director and City Attorney on a case-by-case basis.

VII. Debt Capacity

The City is subject to debt capacity limit for its general obligation bonds: 6% of assessed value.

For non-general obligation bonds, determining what the City's debt capacity is at any point in time is difficult. It depends on a number of factors including market conditions, amount of undesignated fund balance in the General Fund, fluctuating cash balances, financial policies, management and staff experience, new or existing revenues to support additional debt and availability of financial consultants to assist in the financial analysis. In the development of this Policy, the goal is to serve as a framework within which the City can evaluate each potential debt issuance.

VIII. Performance Standards

The City of Berkeley strives to maintain "investment grade" standings in the municipal market. Below is an Investment Grade Table of the three (3) major rating agencies:

Moody's Investors Service Inc.	Standard & Poor's Corporation	Fitch Investors Service Inc.	Definition
Aaa	AAA	AAA	Highest rating assigned. Very strong security.
Aa	AA	AA	Very strong security, only slightly below the best rating.
A	A	A	Average security but more subject to adverse financial and economic developments.
Baa	BBB	BBB	Adequate capacity to secure debt. Adverse developments may affect ability to meet debt service requirements.

Note:

Moody's use the designation "1" to indicate a greater strength with the "Baa" "A" and "Aa" categories. Standard and Poor's and Fitch use "+" and "-" to indicate relative strength or weakness in the "BBB", "A", and "AA" categories.

IX. Relationship of Debt to Other City Policies

A. Relationship of Debt to Capital Improvement Program and Budget

The City is committed to long-term capital planning. The City intends to issue debt for the purposes stated in this Policy and to implement policy decisions incorporated in the City's capital budget and the capital improvement program.

The City will integrate its debt issuances with the goals of its capital improvement program by timing the issuance of debt to ensure that projects are available when needed in furtherance of the City's public purposes.

The City shall seek to issue debt in a timely manner to avoid having to make unplanned expenditures for capital improvements or equipment from its general fund.

B. Policy Goals Related to Planning Goals and Objectives

The City is committed to long-term financial planning, maintaining appropriate reserves levels and employing prudent practices in governance, management and budget administration. The City intends to issue debt for the purposes stated in this Policy and to implement policy decisions incorporated in the City's annual operations budget.

X. On-Going Debt Administration

The Finance Director will regularly review the City's outstanding obligations, particularly in declining interest rate environment. When rates begin to approach levels at which refunding is cost effective, the City shall select a financing team to begin preparations for a refunding issue.

Use of Debt Proceeds

The Finance Director and other appropriate City personnel shall:

- Monitor the use of debt proceeds and the use of debt-financed assets (e.g., facilities, furnishings or equipment) throughout the term of the debt (and in some cases beyond the term of the debt) to ensure compliance with covenants and restrictions set forth in applicable City resolutions and Tax Certificates;
- Maintain records identifying the assets or portion of assets that are financed or refinanced with proceeds of each issue of debt;
- Employ appropriate internal controls and redundancy of review to ensure all approved contracts and expenditures are consistent with the terms of the bond sale and ballot language by following the City's established work flow procedures;
- Consult with Bond Counsel and other professional expert advisers in the review of any contracts or arrangements involving use of debt-financed facilities to ensure compliance with all covenants and restrictions set forth in applicable City resolutions and Tax Certificates;
- Maintain records for any contracts or arrangements involving the use of debt- financed facilities as might be necessary or appropriate to document compliance with all covenants and restrictions set forth in applicable City resolutions and Tax Certificates; and
- Meet at least annually with personnel responsible for debt-financed assets to identify and discuss any existing or planned use of debt-financed assets to ensure that those uses are consistent with all covenants and restrictions set forth in applicable City resolutions and Tax Certificates.

All relevant records and contracts shall be maintained as described below.

Record Keeping Requirements

Unless otherwise specified in applicable City resolutions or Tax Certificates, the City shall maintain the following documents for the term of each issue of debt (including refunding debt, if any) plus at least three years:

- A copy of the debt closing transcript(s) and other relevant documentation delivered to the City at or in connection with closing of the issue of debt;
- A copy of all material documents relating to capital expenditures financed by debt proceeds, including (without limitation) construction contracts, purchase orders, invoices, trustee requisitions and payment records, as well as documents relating to costs reimbursed with debt proceeds and records identifying the assets or portion of assets that are financed or refinanced with debt proceeds;
- Copies of all records of investments, investment agreements, arbitrage reports and underlying documents, including trustee statements.

Arbitrage Rebate

The use and investment of tax-exempt debt proceeds must be monitored to ensure compliance with arbitrage restrictions. Existing regulation require that issuers calculate rebate liabilities related to tax- exempt debt issues, with rebates paid to the Federal Government every five years and otherwise required by applicable provisions of the Internal Revenue Code and regulations. The Finance Director shall contract with a specialist to ensure that proceeds and investments are tracked in a manner that facilitates accurate, complete calculations and if necessary timely rebate payments.

XI. Disclosure Policy

Purpose

These disclosure policies and procedures are intended to (a) ensure that the City complies with federal securities laws as they relate to initial disclosure, (b) ensure that the City's Continuing Disclosure Documents (as defined below) are accurate and comply with all applicable federal and state securities laws, and (c) promote best practices regarding the preparation of the City's initial disclosure documents and Continuing Disclosure Documents.

Definitions

1. "Continuing Disclosure Documents" means (a) annual continuing disclosure reports filed with the MSRB and (b) event notices and any other filings with the MSRB.
2. "EMMA" means the MSRB's Electronic Municipal Market Access website.
3. "MSRB" means the Municipal Securities Rulemaking Board.
4. "Official Statements" means preliminary and final official statements, private placement memoranda and remarketing memoranda relating to the City's securities, together with any supplements, for which a continuing disclosure obligation is required.

Disclosure Working Group

Composition. The Disclosure Working Group consists of the Finance Director, who is designated as the Chief Disclosure Officer, the Accounting Manager, who is the Disclosure Coordinator and other internal City staff that are pertinent to the disclosures. The Finance Director has general oversight over the entire continuing disclosure process. Membership in the Disclosure Working Group shall be augmented by the Finance Director and consist of persons relevant to the disclosure process.

The Disclosure Working Group shall consult with external professionals (such as those with expertise as bond counsel, tax counsel, disclosure counsel and municipal advisor) or other interested parties as the Disclosure Working Group determine is advisable related to continuing disclosure issues and practices. Meetings of the Disclosure Working Group may be held in person or via conference call.

The Disclosure Working Group is an internal working group of City staff.

Responsibilities. The Disclosure Working Group is responsible for:

a) Reviewing and approving all Preliminary and Final Official Statements before such documents are posted;

b) Reviewing and approving all continuing disclosure undertakings as contained in the City's Preliminary and Final Official Statements before such documents are posted;

c) Reviewing annually the City's status and compliance with continuing disclosure undertakings including filings of Annual Reports and Notices of Listed Events;

d) Reviewing any items referred to the Disclosure Working Group; and

e) Evaluating the effectiveness of this Disclosure Policy.

Official Statements. The Disclosure Coordinator of the City shall review any Official Statement prepared in connection with any debt issuance by the City in order to ensure there are no misstatements or omissions of material information in any sections that contain descriptions of information prepared by the City.

In connection with its review of the Official Statement, the Disclosure Coordinator shall consult with third parties, including outside professionals assisting the City, and all members of City staff, to the extent that the Disclosure Coordinator concludes they should be consulted so that the Official Statement will include all "material" information (as defined for purposes of federal securities law).

As part of the review process, the Disclosure Coordinator shall submit all Official Statements to the Disclosure Working Group. The Disclosure Working Group, after determining that it meets the requirements of federal tax law, shall instruct the Disclosure Coordinator to send the Official Statement to the City Council for approval. The cover letter used by the Disclosure Coordinator to submit the Official Statements shall be in substantially the form of Attachment 1.

The approval of an Official Statement by the City Council shall be docketed as a new business matter and shall not be approved as a consent item. The City Council shall undertake such review as deemed necessary by the City Council, following consultation with the Disclosure Coordinator, to fulfill the City Council's responsibilities under applicable federal and state securities laws. In this regard, the Disclosure Coordinator shall consult with the City's disclosure counsel to the extent the Disclosure Coordinator considers appropriate.

Continuing Disclosure Filings

Overview of Continuing Disclosure Filings

1. Under its continuing disclosure undertakings, it has entered into in connection with its debt offerings, the City is required to file annual reports ("Annual Reports") with the MSRB's EMMA system. Such Annual Reports are required to include the City's audited financial statements and certain updated financial and operating information (or may incorporate by reference publicly-available documents that contain such information).

2. In accordance with each continuing disclosure undertaking, if audited financial statements are not available by the date the Annual Report is required to be filed, unaudited financial statements are to be included in such Annual Report and audited financial statements shall be filed when such statements become available. If unaudited financial statements are filed, the cover page may include a disclaimer stating that such financial statements are unaudited and are subject to adjustments and modifications, the result of which will be presented in the audited financial statements. In addition, in

accordance with the applicable continuing disclosure undertaking, the City shall file or cause to be filed a notice of any failure to provide its Annual Report on or before the date specified in a Continuing Disclosure Document.

3. The City is also required under its continuing disclosure undertakings to file notices of certain events on EMMA ("Notices of Listed Events").

The City's Annual Comprehensive Final Report (ACFR) will serve as the repository for statements of indebtedness. The fiscal year debt statements in each ACFR certify the amount of (i) new debt issued, (ii) debt outstanding, (iii) debt authorized but not issued (iv) assessed valuation and (v) outstanding debt expressed as a percentage of assessed valuation, each as of the end of the fiscal year to which the ACFR relates.

The City shall prepare or cause to be prepared appropriate disclosures as required by Securities and Exchange Commission Rule 15c2-12, the federal government, the State of California, rating agencies, bond insurers, underwriters, bond counsel, investors, taxpayers, and other persons or entities entitled to disclosure to ensure compliance with applicable laws and regulations and agreements to provide ongoing disclosure.

Public Statements Intended to Reach Financial Markets

Whenever the City makes statements or releases information relating to its finances to the public that are reasonably expected to reach investors and the trading markets, the City is obligated to ensure that such statements and information are complete, true, and accurate in all material respects.

Training

The Disclosure Coordinator shall ensure that the members of the City staff involved in the initial or continuing disclosure process and the City Council are properly trained to understand and perform their responsibilities.

The Disclosure Coordinator shall arrange for disclosure training sessions conducted by the City's disclosure counsel. Such training sessions shall include education on these Disclosure Procedures, the City's disclosure obligations under applicable federal and state securities laws and the disclosure responsibilities and potential liabilities of members of the City's staff and members of the City Council. Such training sessions may be conducted using a recorded presentation.

XII. Debt Management And Disclosure Policy Review

The Finance Director shall review this Debt Management and Disclosure Policy at a minimum of every five (5) years or as required by law and recommend any changes to the City Manager and City Council.

Investment Policy

The Director of Finance invests the City's idle funds in order to ensure financial security. The City Council approves an annual investment strategy that sets the policy for how the City will invest its funds. The City's investment policy is to invest public funds in a manner that will provide maximum security, adequate liquidity and sufficient yield, while meeting the daily cash flow demands of the City and conforming to all statutes and regulations governing the investment of public funds. The City's current investment policy is available at https://berkeleyca.gov/sites/default/files/documents/investment-policy.pdf

Debt

Bond Rating

The City currently maintains a tax-backed rating of "Aa1" and "AA+" from Moody's Investors Service and Standard & Poor's respectively.

FY 2027 - FY 2028 Debt Service: Details

Account Description	FY 2027	FY 2028	Total
Principal Payment	$ 60,000	$ 65,000	$ 125,000
Interest Payment	34,568	31,318	65,885
2004 Thousand Oaks Heights UUT No.1	**98,395**	**96,318**	**194,713**
Principal Payment	13,470	14,380	27,850
Interest Payment	3,567	2,628	6,195
2008-1 Sustainable Energy Tax District	**1,625,668**	**17,007**	**1,642,675**
Principal Payment	1,397,551	1,447,327	2,844,878
Interest Payment	232,903	176,254	409,157
2012 Refunding (Refunding of 1999 LRB - Berkeley Rep & 2003 COP - Building Acquisition)	**1,625,668**	**1,623,581**	**3,249,249**
Principal Payment	427,449	442,673	870,122
Interest Payment	71,235	53,908	125,143
2012 Refunding (Refunding of 1999 LRB - Berkeley Rep & 2003 COP - Building Acquisition)	**497,220**	**496,581**	**993,801**
Principal Payment	430,000	445,000	875,000
Interest Payment	465,238	449,350	914,588
2014 Measure M (Street and Integrated Watershed Improvements) Measure M - Street and Integrated Watershed Impro	**892,125**	**894,350**	**1,786,475**
Principal Payment	1,855,736	1,909,525	3,765,261
Interest Payment	206,207	149,728	355,935
c. 2015 GORBs (for the 2007 B refunding Bonds) Measure S	**2,046,411**	**2,059,253**	**4,105,664**
Principal Payment	341,144	351,033	692,177
Interest Payment	37,908	27,525	65,432
a. 2015 GORBs (for the 2002 Refunding bonds) Measure G - 2002	**376,196**	**378,557**	**754,753**
Principal Payment	128,489	132,213	260,702
Interest Payment	14,278	10,367	24,645
b. 2015 GORBs (for the 2007 A refunding Bonds) Measure G - 2007 Series A	**141,692**	**142,580**	**284,272**
Principal Payment	434,631	447,229	881,860
Interest Payment	48,296	35,068	83,363

FY 2027 - FY 2028 Debt Service: Details (continued)

Account Description	FY 2027	FY 2028	Total
d. 2015 GORBs (for the 2008 General Obligation Bonds, Measure I)	**479,289**	**482,297**	**961,586**
Measure I - Animal Shelter			
Principal Payment	385,000	405,000	790,000
Interest Payment	355,363	339,563	694,925
2016 Measure M	**738,738**	**744,563**	**1,483,301**
Measure M - Street and Integrated Watershed Impro			
Principal Payment	980,000	1,020,000	2,000,000
Interest Payment	932,250	893,050	1,825,300
2016 Parking Garage	**1,911,050**	**1,913,050**	**3,824,100**
Principal Payment	885,000	920,000	1,805,000
Interest Payment	843,856	807,756	1,651,613
2017 G.O Bonds (infrastructure and Facilities	**1,728,181**	**1,727,756**	**3,455,937**
Measure TI - Infrastructure and Facilities			
Principal Payment	855,000	885,000	1,740,000
Interest Payment	1,151,953	1,121,503	2,273,455
2020 G.O Bonds	**2,007,265**	**2,006,503**	**4,013,768**
2018 Election Measure O: Affordable Housing			
Principal Payment	315,000	335,000	650,000
Interest Payment	214,575	198,325	412,900
2020 Refunding GO Bonds, Series A	**533,575**	**533,325**	**1,066,900**
Measure FF - Neighborhood Brach Library Improvements Project (Refunding 2010 GO Bond Measure FF - Neighborhood Branch Library Improvements Project)			
Principal Payment	485,000	505,000	990,000
Interest Payment	322,063	297,313	619,375
2020 Refunding GO Bonds, Series B	**804,063**	**802,313**	**1,606,376**
(Refunding 2009 GO Bond Measure FF Library Branch Measure FF - Neighborhood Brach Library Improvements Project)			
Principal Payment	-	-	-
Interest Payment	138,200	138,200	276,400
2021 Refunding Lease Revenue Bonds	**138,200**	**138,200**	**276,400**
(2010 Animal Shelter COP Refinancing)			
Principal Payment	1,010,000	1,065,000	2,075,000
Interest Payment	1,013,825	961,950	1,975,775
2021 G.O Bonds, Series B (2016 Election infrastructure and Facilities	**2,970,825**	**2,026,950**	**4,997,775**
Measure TI - Infrastructure and Facilities			
Principal Payment	650,000	690,000	1,340,000
Interest Payment	1,941,570	1,901,370	3,842,940

FY 2027 - FY 2028 Debt Service: Details (continued)

Account Description	FY 2027	FY 2028	Total
2022 G.O Bonds, Series B (2018 Election Measure O: Affordable Housing (Federally Taxable)	**2,970,825**	**2,591,370**	**5,562,195**
Principal Payment	-	-	-
Interest Payment	447,125	447,125	894,250
2025 JPFA Lease Revenue Bonds Fire Administration and Training Project	**2,970,825**	**447,125**	**3,417,950**
Principal Payment	390,000	415,000	805,000
Interest Payment	1,914,510	1,884,323	3,798,833
2025 G.O. Bonds, Series C Measure O	**2,970,825**	**2,299,323**	**5,270,148**
Total Principal	**$ 11,043,470**	**$ 11,494,380**	**$ 22,537,850**
Total Interest	**$ 10,389,486**	**$ 9,926,621**	**$ 20,316,108**
Total Debt Service	**$ 21,432,957**	**$ 21,421,001**	**$ 42,853,958**

Gann Chart

Gann Appropriation Limitation for FY 2027 (Based on the FY 2027 Adopted Budget)

FY 2026 Gann Appropriation Limit of $305,645,198 (before Special Taxes Added), Adjusted for Growth Factor of 1.0484	**$**	**320,438,426**
ADD BACK:		
Library Relief Tax		29,463,772
Emergency Medical Services Special Tax		4,149,151
Park Maintenance, City Trees and Landscaping Special Tax		23,463,242
Emergency Services for Severely Disabled Tax		1,972,678
Fire Protection and Emergency Response and Preparedness		6,621,319
Firefighting, Emergency Medical Response and Wildfire		11,483,638
Library Relief		5,912,645
Measure FF Streets		16,651,651
Total Gann Appropriations Limitation [1]	**$**	**420,156,522**
Appropriation Subject to Gann Limitation [2]		356,114,278
Excess of Limitation Over Appropriation	**$**	**64,042,244**

Notes:

[1] The appropriation limit is the calculated dollar amount, which restricts the ability to receive and appropriate proceeds of taxes.

[2] The amounts of appropriations subject to the limitation are budgeted proceeds of taxes (e.g., all taxes levied; transfers from an enterprise fund to the extent those funds exceed the cost ofproviding the services; discretionary state subventions; interest earned from the investment ofproceeds of taxes, etc.) and the total of these budgeted revenue cannot exceed the total appropriation limitations.

The GANN Limit override to raise the spending limit for the special taxes are required to be renewed by voters every four years The date the next GANN Limit override is to be submitted to voters is November, 2028

RESOLUTION NO. 72,341-N.S.

ESTABLISHING AN APPROPRIATIONS LIMIT FOR FY 2027

WHEREAS, on November 6, 1979, the citizens of the State of California approved Proposition 4, which added Article XIII B to the Constitution of the State of California to place various limitations on the fiscal powers of State and local government; and

WHEREAS, on June 5, 1990, the citizens of the State of California approved Proposition 111 which provided new Proposition 111 adjustment formulas; and

WHEREAS, Senate Bill 1352, enacted by the Legislature of the State of California, provides for the implementation of Article XIII by defining various terms in this article; and

WHEREAS, pursuant to the requirements of Senate Bill 1352, the City Council, on June 9, 2026 adopted a Resolution which gave notice, as required by law, that the City Council would establish the City of Berkeley appropriations limit for FY 2027 by a Resolution of the City Council on June 30, 2026.

NOW THEREFORE, BE IT RESOLVED by the Council of the City of Berkeley, that the Council, pursuant to the requirements and criteria set forth in Senate Bill 1352, does hereby establish the appropriations limit at $420,156,522 for FY 2027 for the City of Berkeley as documented in Exhibits A and B attached hereto and incorporated herein by reference as though fully set forth.

The foregoing Resolution was adopted by the Berkeley City Council on June 30, 2026 by the following vote:

Ayes: Blackaby, Humbert, Kesarwani, Lunaparra, O'Keefe, Taplin, Tregub, and Ishii.

Noes: None.

Absent: Bartlett.

Adena Ishii, Mayor

Attest:
Mark Numainville, City Clerk

Strategic Plan

The Strategic Plan identifies the long-term goals and short-term priorities that the City government will focus on to benefit the Berkeley community.

In early 2016, a team led by an Assistant to the City Manager, composed of staff volunteers from the Human Resources, Planning, and Police departments, conducted two dozen meetings with staff, the unions, and City Council to identify the City's strengths and challenges. The team identified common themes, drafted goals for the organization and presented them to the public and City staff for input. Staff attended an "Appreciation Event", where they had the opportunity to vote on the goals that most resonated with them. A survey was also conducted on Berkeley Considers 1,200 people visited the survey and 749 responded and prioritized the goals. This process resulted in the nine goals included within the strategic plan. After a number of department meetings, a Managers Retreat and a Council Retreat, the Strategic Plan was adopted by City Council in January 2018 and incorporated into the budget. Performance measures were subsequently included as part of the budget process in the fall of 2020.

For each goal in the Strategic Plan, there are a number of Priorities (i.e., projects). Priorities are short-term projects or phases of projects that can be completed within the two-year budget cycle and advance progress on a goal. Priorities are refreshed each budget cycle as part of budget development.

Strategic Plan projects are those which: Advance a Strategic Plan Goal; Have resources identified in the budget to carry it out (or at least a phase of it); Have a clear scope of work and proposed start/end dates; Are not part of "baseline" services and Usually involve multiple departments.

Departments have identified strategic plan priorities within the departmental budget narrative section of the document. This narrative includes the goal, a description of the project or program, the timeline for completion and the estimated budget. Additional information on the City's strategic Plan and project status is available at https://berkeleyca.gov/your-government/our-work/strategic-plan

Strategic Plan Goals

- Create affordable housing and housing support services for our most vulnerable community members.
- Be a global leader in addressing climate change, advancing environmental justice, and protecting the environment.
- Champion and demonstrate social and racial equity.
- Provide state-of-the-art, well maintained infrastructure, amenities, and facilities.
- Create a resilient, safe, connected, and prepared City.
- Foster a dynamic, sustainable, and locally-based economy.
- Provide an efficient and financially-healthy City government.
- Attract and retain a talented and diverse City government workforce.
- Be a customer-focused organization that provides excellent, timely, easily accessible service and information to the community.

Strategic Plan Priority Projects and Programs

Department	Goal	Supporting Departments	Title	Description	Start/End	New/Continuing	Estimated Budget
Various Departments	Provide state-of-the-art, well-maintained infrastructure, amenities, and facilities	Various Departments	Enterprise Resource Planning and Legacy Systems Modernization	Continued implementation and enhancement of the City's Enterprise Resource Planning system, Tyler ERP, and related enterprise technology solutions. This work includes electronic time and attendance, expanded Employee Access functionality, migration of Accounts Receivable and General Billing from the legacy FUND$ system to Tyler ERP, implementation of the RFP module and Vendor Self Service, and the broader multi-year replacement of legacy FUND$ functions with modern, integrated systems. Key FUND$ replacement efforts include a master address and parcel database, Zero Waste management and billing system, modernized AR/GB functions, and property and parcel-based tax system improvements.	Ongoing	Continuing	Staff Time
City Auditor	Provide state-of-the-art, well-maintained infrastructure, amenities, and facilities	Human Resources	Payroll Manual and Internal Controls Update	Development of a comprehensive Payroll Manual that documents all payroll processes, policies, and procedures.	March 2026 – March 2027	New	Staff Time
City Auditor	Provide an efficient and financially healthy City government	Human Resources	Whistleblower Program: Enhancing Staff Awareness and Reporting Education	Implementing targeted training and communication strategies to increase staff awareness about fraud, waste, and abuse reporting through the Whistleblower hotline.	July 2026 – June 2028	New	Staff Time
City Auditor	Provide an efficient and financially healthy City government	Various Departments	FY 2027 and FY 2028 Performance Audit Plans	Initiate performance audits included in the annual audit plans, including Rent Board, Measure FF, and other areas based on identified risks and community need.	June 2027 – July 2028	Continuing	Staff Time
City Auditor	Provide an efficient and financially healthy City government	Various Departments	Audit Recommendation Implementation Tracking and Follow-Up	Tracking implementation of open audit recommendations across prior performance audits, including but not limited to the 2009 Leases Audit, Fleet Replacement Fund Audit, Staffing Shortage Audit, Berkeley Restaurant Inspections Audit, and Homelessness Response Team Audit.	Ongoing	Continuing	Staff Time
City Clerk	Provide an efficient and financially healthy City government	City Manager, City Attorney, Information Technology	2026 General Municipal Election	Administration of all phases of the November 3, 2026 General Municipal Election including submission of city ballot measures to the County, candidate filing, ballot measure arguments, campaign finance reporting, public financing, and other associated tasks.	January 2026 – March 2027	Continuing	$1,200,000

Strategic Plan Priority Projects and Programs (Continued)

Department	Goal	Supporting Departments	Title	Description	Start/End	New/Continuing	Estimated Budget
City Clerk	Be a customer-focused organization that provides excellent, timely, easily-accessible service and information to the community	Information Technology, Health, Housing, and Community Services, Public Works	Hybrid Commission Meetings	Implementation and continued support for commissions to hold hybrid meetings to allow for remote public participation.	December 2024 – August 2026	Continuing	$110,000
City Clerk	Be a customer-focused organization that provides excellent, timely, easily-accessible service and information to the community	City Manager, Berkeley Unified School District	BUSD Boardroom AV Renovation	Complete renovation of the audio visual infrastructure at the BUSD Boardroom. The project will be managed and funded by BUSD with the City and Berkeley Community Media as partner entities. The $5,000 budget is for potential minor city expenses related to implementation.	April 2024 – January 2025	New	$5,000
City Clerk	Provide an efficient and financially-healthy City government	Various Departments	New State-Mandated Financial Training	Pursuant to SB 827, some employees and all appointed and elected officials must complete a financial training course.	January 2026 – Ongoing	New	$12,000
City Manager's Office	Champion and demonstrate social and racial equity	Health, Housing, and Community Services, Parks, Recreation and Waterfront	African American Holistic Resource Center	Delivering full service community engagement and support models in the new building to be completed April 2028.	December 2026 – Ongoing	New	Staff Time Budget TBD
City Manager's Office	Attract and retain a talented and diverse City government workforce	Various Departments	Team Unity	Delivering City of Berkeley All-staff event, engagement activities, and years-of-service appreciations to support morale, collaboration, and organizational cohesion.	Ongoing	Continuing	$50,000
City Manager's Office	Champion and demonstrate social and racial equity	Police, Health, Housing, and Community Services	Berkeley CareBridge	Implementation of Berkeley CareBridge, a post-arrest diversion and reentry support pilot focused on connecting eligible individuals with behavioral health needs to transitional housing, substance use treatment, mental health support, care coordination, and system navigation.	January 2026 – December 2029	New	$8,000,000 (grant funded)
City Manager's Office	Foster a dynamic, sustainable, and locally-based economy	N/A	Berkeley Ventures, Berkeley Values	Sustaining the "Berkeley Ventures, Berkeley Values" program to leverage local tech sector skills, wealth, and other resources to support equitable and inclusive growth.	Ongoing	Continuing	$10,000

Strategic Plan Priority Projects and Programs (Continued)

Department	Goal	Supporting Departments	Title	Description	Start/End	New/Continuing	Estimated Budget
City Manager's Office	Provide state-of-the-art, well-maintained infrastructure, amenities, and facilities	Public Works	Civic Center Phase III	Civic Center Plan (Vision Plan and Design Concept are complete) - Phase III is on deepening the basis of design and obtaining funding for project completion for Civic Center's two city-owned buildings Veterans Memorial (1931 Center St) and Maudelle Shirek (2134 MLK Jr Way).These buildings, once rehabilitated to current seismic code, will return to public use for civic and cultural groups.	Ongoing	Continuing	Staff Time Budget TBD
City Manager's Office	Champion and demonstrate social and racial equity	N/A	Public Art Program Strategic Plan	The Public Art Program Strategic Plan will identify strategies, policy updates, best practices, and project priorities to stabilize and strengthen the program so it more effectively reflects community values and needs.	January 2026 – June 2027	Continuing	$110,000
City Manager's Office	Be a customer-focused organization that provides excellent, timely, easily-accessible service and information to the community	Various Departments	Digital Accessibility	Ensure the City of Berkeley website meets WCAG 2.1 AA accessibility standards, as required by federal law. Conduct audit, develop workplan, train staff, and implement processes to ensure accessible content.	Ongoing	New	Staff Time Budget TBD
City Manager's Office	Be a customer-focused organization that provides excellent, timely, easily-accessible service and information to the community	Finance, Information Technology	Online Dog Licensing	Create an online platform for dog licensing using a third-party software platform.	Ongoing	Continuing	$11,000 startup/$3,840 annually
City Manager's Office	Provide state-of-the-art, well-maintained infrastructure, amenities, and facilities	Public Works	Illegal Dumping Enforcement	Pilot a streamlined means for enforcement against properties identified as chronic illegal dumping sites.	Ongoing	New	~$1500/ annually
City Manager's Office	Provide an efficient and financially-healthy City government	City Attorney's Office	Update BMC Title 10	Update BMC Title 10 (Animals) to achieve better alignment with industry best practices and State law.	January 2026 – December 2027	New	Staff Time
Finance	Provide an efficient and financially-healthy City government	N/A	Advanced Fiscal Policies	Implement recommendations for the Formulation of Advanced Fiscal Policies to Institutionalize Strategic Bond Issuance, Optimize Municipal Investment Returns, and Leverage Intergovernmental and Philanthropic Capital Funding.	July 2026 – June 2027	New	$150,000

Strategic Plan Priority Projects and Programs (Continued)

Department	Goal	Supporting Departments	Title	Description	Start/End	New/Continuing	Estimated Budget
Fire	Create a resilient, safe, connected, and prepared City	N/A	Strategic Visioning	Complete strategic visioning process to establish meaningful performance metrics.	January 2026 – December 2026	New	$50,000
Fire	Provide state-of-the-art, well-maintained infrastructure, amenities, and facilities	City Attorney's Office, City Manager's Office, Finance, Information Technology, Public Works	Fire Headquarters	Complete tenant improvements to the new Fire Headquarters facility and move in.	August 2025 – June 2026	Continuing	$20,000,000
Fire	Provide state-of-the-art, well-maintained infrastructure, amenities, and facilities	City Attorney's Office, City Manager's Office, Finance, Information Technology, Public Works	Fire Headquarters Purchase	Complete the purchase of the new Fire Headquarters facility per the terms of the lease agreement by issuing bonds.	June 2026 – December 2028	New	$28,000,000
Fire	Be a global leader in addressing climate change, advancing environmental justice, and protecting the environment	City Attorney's Office, City Manager's Office, Parks, Recreation, and Waterfront	EMBER Program	Complete a successful implementation of EMBER/Zone 0 in the Grizzly Peak and Panoramic Mitigation Area.	Ongoing	New	$1,500,000
HHCS	Champion and demonstrate social and racial equity	Planning, Parks, Recreation, and Waterfront, Public Works	Community Health Improvement Plan	Convene advisory teams for each priority area identified in the CHIP. Teams will consist of City staff and community leaders, and will be tasked with identifying smart objectives and measures.	January 2026 – June 2027	New	Staff Time
HHCS	Be a customer-focused organization that provides excellent, timely, easily-accessible service and information to the community	City Manager's Office	Pathways Accreditation Recognition	HHCS has submitted an application to CDPH and the PH Accreditation Board to complete the 1st phase of departmental accreditation. Project includes identifying and providing documentation that demonstrates our competency in various performance areas.	February 2026 – December 2026	New	$8,000

Strategic Plan Priority Projects and Programs (Continued)

Department	Goal	Supporting Departments	Title	Description	Start/End	New/Continuing	Estimated Budget
HHCS	Be a customer-focused organization that provides excellent, timely, easily-accessible service and information to the community	Planning, Parks, Recreation, and Waterfront, Public Works	Age-Friendly Action Plan Revision	Revise Age-Friendly Action Plan developed in 2018.	July 2026 – June 2027	Continuing	Staff Time
HHCS	Create affordable housing and housing support services for our most vulnerable community members	Planning, Finance	South Berkeley Affordable Housing Projects	Community Housing Development Corporation is developing two new 100% affordable housing projects in South Berkeley, both on church-owned land. Over $33.8M in City housing funds will support the development of St. Paul Terrace (50 units) and Ephesian Legacy Court (80 units), both of which anticipate starting construction in late FY26 and completing construction in late FY28.	June 2026 – December 2028	New	$33,800,000
HHCS	Create affordable housing and housing support services for our most vulnerable community members	Planning, Finance	BART-Transit Oriented Housing Development	The City contributed Measure O bond funds to support the development of affordable housing on former surface parking lots at the North Berkeley and Ashby BART stations. Over 1,300 total units are planned with more than half designated as affordable; construction projected to begin in 2027.	January 2026 – June 2030	New	$53,000,000
HHCS	Provide an efficient and financially-healthy City government	Various Departments	Transition from MHSA to BHSA (Prop 1)	Programmatic and fiscal transition for HHCS Mental Health Division.	January 2026 – June 2026	New	Staff Time

Strategic Plan Priority Projects and Programs (Continued)

Department	Goal	Supporting Departments	Title	Description	Start/End	New/Continuing	Estimated Budget
HHCS	Be a customer-focused organization that provides excellent, timely, easily-accessible service and information to the community	City Manager's Office	Implement SB 479 Homelessness Multi-Disciplinary Team	A Multidisciplinary Personnel Team (MDT) is a specialized group of professionals from various fields—such as mental health, law enforcement, housing, and healthcare—who collaborate to provide comprehensive care for unhoused individuals. Established under Welfare and Institutions Code § 18999.8, these teams are designed to "wrap around" a client, facilitating the expedited identification and assessment of their needs to link them quickly with housing and supportive services. The primary legal advantage of an MDT is the ability for members to share confidential information across agency lines. This bridges the gap between restrictive state privacy laws and federal HIPAA standards, ensuring that care is coordinated rather than duplicated and preventing negative outcomes like unnecessary hospitalizations or 5150 holds during encampment resolutions.	July 2026 – June 2027	New	Staff Time
HHCS	Be a customer-focused organization that provides excellent, timely, easily-accessible service and information to the community	Finance	Implement Restaurant Placarding Program	Environmental Health Division to develop a restaurant placarding system, including the development of protocols, staff training and restaurant operator training.	July 2026 – December 2027	New	$345,000
Human Resources	Provide an efficient and financially-healthy City government	City Manager's Office, Information Technology	HR Guide Development	Develop a centralized, accessible HR Guide for employees and supervisors.	July 2026 – June 2027	New	Staff Time
Human Resources	Attract and retain a talented and diverse City government workforce	City Manager's Office	Employee Benefits Literacy Campaign	Develop and execute an annual Benefits Communication Plan including monthly benefits communications and quarterly workshops/webinars for employees.	July 2026 – June 2028	New	Staff Time
Human Resources	Attract and retain a talented and diverse City government workforce	Various Departments	Citywide Training Program	Conduct department-level training needs assessments and develop a Citywide Training Strategic Plan identifying priority training areas, delivery methods, and implementation roadmap.	July 2026 – June 2029	New	Staff Time Budget TBD

Strategic Plan Priority Projects and Programs (Continued)

Department	Goal	Supporting Departments	Title	Description	Start/End	New/Continuing	Estimated Budget
Human Resources	Attract and retain a talented and diverse City government workforce	Various Departments	Classification System Development	Strengthen career pathways and succession planning through improved classification structure. Inventory all classification series across the City and develop career ladder documentation for priority classification series to support succession planning and workforce development.	July 2026 – June 2030	Continuing	Staff Time Budget TBD
Human Resources	Provide an efficient and financially-healthy City government	Various Departments	Workers' Compensation Program Assessment & Stabilization	Conduct a comprehensive assessment of the City's Workers' Compensation program, including analysis of claim timelines and cost drivers, evaluation of third-party administrator (TPA) performance, and development of improved internal tracking and oversight processes. Identify operational and policy strategies to strengthen claim management practices and mitigate long-term program costs.	July 2026 – June 2028	New	Staff Time Budget TBD
Information Technology	Provide state-of-the-art, well-maintained infrastructure, amenities, and facilities	Various Departments	Legacy System Modernization (FUND$ Replacement)	Replace aging FUND$ platform components with modern SaaS systems. Establish a master address and parcel database, migrate billing functions to operational systems, and implement modern waste management software. Improves reliability, reduces reliance on unsupported legacy technology, and modernizes revenue-related systems.	January 2025 – December 2028	New	$1,975,000
Information Technology	Provide state-of-the-art, well-maintained infrastructure, amenities, and facilities	Various Departments	Network & Infrastructure Resiliency	Replace aging network hardware and increase network bandwidth to support modern cloud applications and City operations. Improves reliability, cybersecurity posture, and performance across all City facilities.	January 2025 – December 2028	New	$1,200,000
Information Technology	Provide state-of-the-art, well-maintained infrastructure, amenities, and facilities	Various Departments	Enterprise Data Integration & Platforms	Implement standardized data integration across City systems to improve data sharing between SaaS and on-premise platforms. Maintain ServiceNow platform currency to ensure continued service management capabilities.	January 2025 – December 2028	New	$760,000
Information Technology	Create a resilient, safe, connected, and prepared City	Various Departments	GIS Data Governance & Mapping	Establish a governance, also known as a system of record, for City spatial data, improve departmental GIS layers, and update GIS security standards. Enables reliable mapping, better data sharing across departments, and stronger protection of geospatial data.	January 2025 – December 2027	New	$110,000

Strategic Plan Priority Projects and Programs (Continued)

Department	Goal	Supporting Departments	Title	Description	Start/End	New/Continuing	Estimated Budget
Planning	Be a global leader in addressing climate change, advancing environmental justice, and protecting the environment	Public Works	Solar + Storage in Municipal Facilities	Participate in Ava Community Energy's Critical Municipal Facilities program, to install solar and storage on City facilities for clean, resilient power	July 2020 – December 2026	Continuing	Staff Time
Planning	Be a global leader in addressing climate change, advancing environmental justice, and protecting the environment	Information Technology	Building Emissions Savings Ordinance Mandatory Requirements	Implement new time-of-sale requirements, effective Jan 1, 2026, for 1-4 unit residential buildings to reduce energy use, water consumption, and GHG emissions and improve resilience and public health. Continue research on options for a future Building Performance Standard (BPS) for larger existing buildings.	July 2015 – June 2028	Continuing	$168,000
Planning	Be a global leader in addressing climate change, advancing environmental justice, and protecting the environment	Parks, Recreation, and Waterfront, Public Works	East Bay Crescent Regional Shoreline Planning	Participate in regional coordination and grant-funded study for a vulnerability assessment and shoreline adaptation planning.	March 2026 – December 2028	New	$223,151 (grant funded)
Planning	Be a global leader in addressing climate change, advancing environmental justice, and protecting the environment	N/A	Existing Building Electrification Programs	Support equitable community engagement and implement low-to-moderate income existing home electrification programs through the Climate Equity Fund and Just Transition Pilot Programs	May 2022 – December 2026	Continuing	$600,000 Climate Equity Fund and $1.5M Just Transition
Planning	Be a global leader in addressing climate change, advancing environmental justice, and protecting the environment	City Attorney's Office	Green Building Code Adoption and Implementation	Adopt local amendments to the CA Energy and CAL Green Codes and develop tools necessary for successful implementation.	July 2025 – July 2027	Continuing	Staff Time
Planning	Create affordable housing and housing support services for our most vulnerable community members	City Attorney's Office	Pilot Accessory Dwelling Unit (ADU) Amnesty Program	Continue and expand amnesty program for ADUs that incentivizes legalization, ensures minimum health and safety standards are maintained, and preserves current housing stock.	January 2022 – December 2028	Continuing	Staff Time

Strategic Plan Priority Projects and Programs (Continued)

Department	Goal	Supporting Departments	Title	Description	Start/End	New/Continuing	Estimated Budget
Planning	Create affordable housing and housing support services for our most vulnerable community members	N/A	Transit Corridor Upzoning	Develop Objective Standards for development review and to update zoning to increase housing capacity in transit corridors and neighborhood commercial districts. This phase will cover the Solano Avenue, North Shattuck, and College Avenue corridors.	June 2023 – March 2027	Continuing	$600,000
Planning	Create affordable housing and housing support services for our most vulnerable community members	N/A	San Pablo Avenue Specific Plan	Prepare a specific plan. Zoning and General Plan amendments and appropriate CEQA document for the San Pablo Avenue Area.	April 2022 – June 2026	Continuing	$1,000,000 (partially grant funded)
Planning	Create affordable housing and housing support services for our most vulnerable community members	Public Works	Ashby & North Berkeley BART Stations Area Planning	Planning activities for Transit-Oriented Development at the Ashby and North Berkeley BART Station areas, including coordination with BART, community engagement, adoption of objective design standards, entitlement review, and post-entitlement permitting.	April 2020 – June 2027	Continuing	$300,000
Planning	Create a resilient, safe, connected, and prepared City	Health, Housing, and Community Services	Land Use, Safety & Environmental Justice Updates	Element updates required to meet State regulations; in addition, Environmental Justice Element is required to be adopted per SB1000.	June 2023 – January 2027	Continuing	$852,000 (partially grant funded)
Planning	Provide an efficient and financially-healthy City government	City Manager's Office	Rezone Gilman Street to Maximize Revenue Productivity Per Acre	Conduct environmental review and economic analysis to amend the Zoning Ordinance and the General Plan to maximize revenue and productivity on Gilman Street.	March 2026 – December 2027	Continuing	$350,000
Planning	Provide state-of-the-art, well-maintained infrastructure, amenities, and facilities	Finance, Public Works	Enhanced Infrastructure Financing District (EIFD) in Adeline Corridor area	Pursue formation of an Enhanced Infrastructure Financing District (EIFD) to finance infrastructure improvements at the Ashby Station Area and, potentially, elsewhere in the Adeline Corridor.	July 2025 – June 2027	New	$200,000
Planning	Be a customer-focused organization that provides excellent, timely, easily-accessible service and information to the community	Fire, Information Technology, Public Works	Permit Software Project	Implement a new enterprise permitting software platform to support Building, Zoning, Fire, Public Works, and other City development permits. Replaces the City's legacy permitting system, integrate new software with other City systems, migrate historical permit data, staff training.	January 2024 – December 2027	New	$5,100,000

Strategic Plan Priority Projects and Programs (Continued)

Department	Goal	Supporting Departments	Title	Description	Start/End	New/Continuing	Estimated Budget
Police	Attract and retain a talented and diverse City government workforce	Human Resources	Recruitment Efforts	Continued recruitment and retention efforts to net additional hires of sworn officers and public safety dispatchers so that all units are fully staffed and operational, and delivering high-quality service and public safety value to the community.	Ongoing	Continuing	Staff Time $650,000
Police	Create a resilient, safe, connected, and prepared City	Information Technology, Public Works	Public Safety Tech Expansion	Acquisition and implementation of DFR (Drones), ALPRs, and fixed PTZ cameras.	January 2025 – June 2026	Continuing	Staff Time Budget TBD
Police	Be a customer-focused organization that provides excellent, timely, easily-accessible service and information to the community	Information Technology, Public Works	Communications Center Facility Expansion & Operational Modernization	This project involves the physical expansion of the Communications Center footprint to include additional dispatch workstations and desks to accommodate growth. In addition to facility upgrades, the department will implement new Emergency Dispatch Protocols for police and fire calls and focus on fully staffing PSD I positions to create a sustainable pipeline for PSD II dispatchers.	June 2026 – June 2027	New	Staff Time Budget TBD
Police	Provide state-of-the-art, well-maintained infrastructure, amenities, and facilities	Information Technology, Public Works	Jail Control Panel	Finalizing facility improvements and upgrading the control panel in the jail.	January 2025 – June 2026	Continuing	Staff Time Budget TBD
Police	Create a resilient, safe, connected, and prepared City	Information Technology, Public Works	Real-Time Information Center (RTIC)	Link live technology feeds directly to field operations through a dedicated unit led by a Senior Crime Analyst. This project builds operational workflows that bridge crime analysis and resource deployment. It ensures Patrol and Flex Teams are positioned where they are needed most based on real-time public safety information and historical trends.	January 2025 – December 2026	New	Staff Time
Police	Attract and retain a talented and diverse City government workforce	Human Resources	Mentorship Program	Launch of a formal mentorship program and increasing coaching and feedback loops across all divisions.	January 2025 – June 2026	New	Staff Time
Parks, Rec & Waterfront	Provide an efficient and financially-healthy City government	Various Departments	Capital Projects	Continue implementing capital improvement projects and leveraging grants, bonds, partnerships, and external funding opportunities to support critical infrastructure, facility modernization, climate resilience, accessibility, and long-term community sustainability citywide.	Ongoing	Continuing	Staff Time Budget TBD

Strategic Plan Priority Projects and Programs (Continued)

Department	Goal	Supporting Departments	Title	Description	Start/End	New/Continuing	Estimated Budget
Parks, Rec. & Waterfront	Be a customer-focused organization that provides excellent, timely, easily-accessible service and information to the community	N/A	Public Outreach	Increase Public Outreach through communications, community meetings, commissions, and subcommittees.	July 2026 – June 2027	Continuing	Staff Time
Parks, Rec & Waterfront	Provide an efficient and financially-healthy City government	N/A	Slip Occupancy	Increase Marina slip occupancy through targeted outreach, improved customer service, and operational strategies that support long-term Marina revenue and activation.	July 2026 – June 2027	New	Staff Time
Parks, Rec. & Waterfront	Provide an efficient and financially-healthy City government	City Manager's Office	Grant Strategy	Pursue grant funding opportunities to support Parks, Recreation and Waterfront projects, programs, infrastructure improvements, and community services.	July 2026 – June 2027	New	Staff Time
Parks, Rec. & Waterfront	Provide an efficient and financially-healthy City government	N/A	Fee-based Programming	Expand fee-based recreational programming to increase community participation, improve cost recovery, and support sustainable recreation services.	July 2026 – June 2027	New	Staff Time
Parks, Rec. & Waterfront	Be a customer-focused organization that provides excellent, timely, easily-accessible service and information to the community	N/A	Volunteer Opportunities	Expand staff-supported volunteer opportunities to strengthen community engagement, support park stewardship, and increase capacity for service delivery.	July 2026 – June 2027	New	Staff Time
Parks, Rec. & Waterfront	Champion and demonstrate social and racial equity	N/A	Tree Planting	Plant 1,000 trees per year in South and West Berkeley to expand urban canopy, advance climate resilience, and support environmental equity.	July 2026 – June 2027	New	$800,000 (grant funded)
Public Works	Be a global leader in addressing climate change, advancing environmental justice, and protecting the environment	N/A	Zero Waste Rate Study	Proposition 218 5-year Rate Study to determine residential and commercial collections rates.	March 2026 – June 2027	Continuing	$132,000
Public Works	Provide an efficient and financially-healthy City government	Various Departments	Lease Audit -- Updates	Continue coordinating cross-departmental implementation of lease audit recommendations and improvements to lease tracking, oversight, and administrative practices in response to the City's lease audit findings. Related work extends beyond Public Works and involves collaboration across multiple City departments and offices.	Ongoing	New	Staff Time Budget TBD

Strategic Plan Priority Projects and Programs (Continued)

Department	Goal	Supporting Departments	Title	Description	Start/End	New/Continuing	Estimated Budget
Public Works	Create a resilient, safe, connected, and prepared City	N/A	Update Vision Zero Plan	Provide new prioritized analysis for the High Injury Network including a proactive safety analysis, an updated action plan, and an easily understood quick-build toolkit.	July 2026 – December 2026	Continuing	$175,000
Public Works	Create a resilient, safe, connected, and prepared City	N/A	Update Pedestrian Plan	Update the 2020 Pedestrian Plan reflecting updated vision zero high injury street network and new prioritized projects to support pedestrian safety, accessibility, and convenience.	July 2026 – December 2027	Continuing	$350,000
Public Works	Provide state-of-the-art, well-maintained infrastructure, amenities, and facilities	Health, Housing, and Community Services	AHSC Grant Project Delivery of infrastructure Improvements	North Berkeley BART (TOD) Bridge 1 (AHSC Cycle 8) is funding Bike lanes along 6th Street from University Ave. to Camelia Street and 5 bus stop bulb outs along East University and Shattuck	July 2026 – June 2028	Continuing	$4,100,000
Public Works	Provide an efficient and financially-healthy City government	N/A	goBerkeley, Citywide Metered Parking Program update	Implementation of goBerkeley on-street parking program enhancements including extending evening meter hours, Sunday parking regulations, extending program to additional high parking demand areas, and update the schedule of parking violations and fines.	July 2026 – June 2028	Continuing	Staff Time $50,000
Public Works	Be a global leader in addressing climate change, advancing environmental justice, and protecting the environment	N/A	Update Stormwater Master Plan	Updating the Stormwater Master Plan.	January 2024 – December 2026	Continuing	$2,000,000
Public Works	Attract and retain a talented and diverse City government workforce	Human Resources, Information Technology	Front Line Supervisor and Manager Training Program	Ongoing training for front line supervisors, with consultant support and collaboration with HR and IT by quarter one of 2027.	December 2026 – April 2027	New	$150,000

Glossary of Budget Terms

Accounting System – The total set of records and procedures used to record, classify, and report information on the financial status and operations of an entity.

Adopted Budget - The budget document formally approved by the City Council.

Amended Budget – The Adopted budget plus any modifications (increase, decrease, or transfer) approved by the City Council during the two amendments to the annual appropriation ordinance (AAO#1 and AAO#2).

American Rescue Plan Act (ARPA) – a bill signed into law in 2021 to provide additional relief to address the continued impact of the COVID-19 pandemic on the US economy, public health, state and local governments, individuals and businesses.

Appropriation – An authorization granted by the City Council to make expenditures and to incur obligations for purposes specified in the Appropriation Ordinance. An appropriation is usually for a fixed amount and time limited, and must be expended before the deadline.

Assessed Valuation – A valuation set upon real estate or other property by the County Assessor and the State as a basis for levying taxes.

Assets – Resources owned or controlled by the City that have value and available to meet debts and obligations.

Balanced Budget – A budget in which planned expenditures are equal to or do not exceed planned revenue in the same fiscal year.

Baseline Budget – Resources necessary to meet an established and existing service level.

Basis of Budgeting – Basis of budgeting refers to the method used for recognizing revenues and expenditures in budget. The City uses the modified accrual basis of accounting for budgetary purposes, which follows Generally Accepted Accounting Principles.

Beginning Fund Balance – Fund balance available in a fund from the end of the prior year for use in the following year.

Biennial Budget – The financial plan of the City with estimates of expenditures and revenues for a two-year period that expresses the City's values and strategic plans.

Bond – A City may raise capital funds by issuing a written promise to pay a specified sum of money, called the face value or principal amount; at a specified date or dates in the future, together with the periodic interest at a specified rate.

Budget Calendar – The schedule of key dates or milestones that a government follows in the preparation and adoption of the budget.

Budget Document – The official published instrument that shows the comprehensive budget prepared by the budget office and supporting staff.

Budget Message – A general written description summarizing the proposed budget. The budget message explains principal budget issues against the background of financial experience in recent years and presents recommendations made by the City Manager.

Budget Modification – A change of expenditure levels and corresponding resources needed to accomplish an existing service level or unanticipated service. All budget modifications are

reflected in the current year budget and are approved by the City Council through the Annual Appropriations Ordinance.

Budget Supplement – A request for an increase or decrease in an existing service level (over and above the baseline budget).

Camps Fund (Playground Camps) – A special revenue fund established to account for the revenue and expenses to operate and maintain the City's resident camps and day camp, including Berkeley Tuolumne Camp (BTC), Echo Lake Camp, Cazadero Camp and Berkeley Day Camp.

Capital Budget – A plan for capital expenditures and the means of financing them during the first year of the Capital Improvement Program. Included are expenditures made for land, building, permanent public works projects, major reconstruction or renovation of structures, and major landscaping or park improvements.

Capital Improvement Program (CIP) Fund – Established to pay for some of the City's capital projects. The primary source of funding for the CIP Fund is an annual transfer from the General Fund to the CIP Fund. The secondary source of funding is the excess property transfer tax over a certain amount (depends on current fiscal policy).

Capital Improvement Program (CIP) – A multi-year spending plan for infrastructure improvements and other specific large-scale recurring purchases. The City creates a five-year CIP while industry standard varies from 5-30 years.

Capital Outlay – Expenditures to maintain, upgrade, acquire, or repair capital assets.

Capital Project – A project that helps maintain, improve, or adds to the City's infrastructure. Typically, a project is considered a capital project if it results in an acquisition of a new asset or new construction, improvements, expansion, renovation, rehabilitation, repairs, or replacement of an existing City facility or other infrastructure assets.

Carryover – Appropriated balance of funds from prior fiscal year brought forward to the new fiscal year.

CDBG – The Community Development Block Grant (CDBG) is a federal program for the development of housing and community projects. Funds are awarded to community- based agencies on an annual basis to carry out these activities.

City Charter – Legal authority approved by the voters of the City of Berkeley under the State of California Constitution establishing the government organization.

Clean Storm Water Fund – Provides the funding for the maintenance and improvement of the City's storm water drainage system to reduce the pollutants in storm water from entering local creeks and the Bay. Revenue to this fund is from the collection of fees charged to every owner of real property in the city of Berkeley and is collected through property taxes

Community Agencies – Non-City agencies in Berkeley which provide public services with some financial assistance from the City. These monies may come either from the General Fund or community block grants from the Federal government.

Contingency – Funds appropriated by the City Council for unforeseen needs.

Contracted Services – Fees paid to external parties who provide services to the City in support of City operations.

Debt Service – Actual cost of interest and principal on bond maturities as well as revenue anticipation notes.

Debt Service Funds – Funds used for the accumulation of resources set aside to meet current and future debt service obligations on long-term debt.

Deficit – An excess of expenditure or liabilities over revenue or assets during a set period, usually a fiscal year.

Department – An organizational unit comprised of divisions or programs. It is possible for a department to be comprised of only one division.

Discretionary Revenue – Revenue that the City Council has the authority to allocate for any purpose. Often refers to the General Fund, as opposed to Special Funds.

Division – A functional grouping of related activities within a department. There are usually several activities within a division.

Dual Appropriation – Revenue that is initially budgeted for receipt in one fund and subsequently transferred for expenditure in another fund.

Encumbrance – Funds not yet expended and are delegated or set aside in anticipation of an expenditure in the form of a purchase order, contract, or other commitment, chargeable to an appropriation. These funds cease to be an encumbrance when paid.

Enterprise Fund – Funds intended to be self-supporting and are used for activities which fees are charged to external customers for goods or services.

Expenditure – Designates the cost of goods delivered or services rendered, whether paid or unpaid. Where accounts are kept on the accrual or modified accrual basis of accounting, costs are recorded when goods are received or services rendered. Where accounts are kept on a cash basis, expenditures are recognized when the cash payments are made.

Fees – A charge to cover the cost of services (e.g., building inspection fee, zoning fee, etc.).

Fiscal Year – A twelve-month period of time to which the budget applies. For the City of Berkeley, this period is from July 1 through June 30.

Fixed Asset – A tangible item of a long-term character such as land, buildings, furniture, and other equipment with a unit cost in excess of $5,000.

Fringe Benefits – Benefits to City employees, in addition to salaries, paid by the City. These benefits include social security, pensions, workers' compensation, unemployment compensation, life and health insurance.

Fiduciary Funds – Funds used to account for resources held for the benefit of parties outside the City of Berkeley. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the City's own programs.

Full Time Equivalency (FTE) – One or more employee positions totaling one full year of service or approximately 2,080 hours a year. The number of full-time equivalent positions are funded in the budget.

Fund – An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources, together with all related liabilities, obligations, reserves and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations.

Fund Balance – Within a specific operating fund, the net of expenditures and revenues.

Funding Source – Identifies fund(s) that will provide resources for City expenditures.

Gas Tax Fund – This fund is required by State law to account for gas tax revenues received from the State and expended for construction and maintenance of City streets.

General Fund – The primary operating fund of the City. It is discretionarily used for multiple purposes and has the most flexibility in how funding can be spent.

General Obligation (GO) Bond – A bond whose repayment is guaranteed by pledging all the assets and revenues of a government agency.

General Plan – The General Plan is a long-range planning document that provides the City a framework for action and the direction in which to focus that action. General Plan Elements are areas in which the City has elected to administer and manage the delivery of services to its community.

General Fund Revenue – General sources of income the City collects and receives into the Treasury for public use (e.g., property tax). There are no restrictions as to the use of these monies - often referred to as Discretionary Revenue.

Governmental Funds – Funds used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. The City maintains several individual governmental funds organized by their type (general, special revenue, debt service, and capital projects funds).

Grant – A contribution from one government unit to another, usually made for a specific purpose and time period.

Indirect Cost – Necessary costs incurred for the functioning of an organization as a whole and not readily assignable to specific cost objectives, such as administrative support.

Infrastructure – Facilities, structures, and utilities needed for the functioning of a community or society intended for long-term use such as roads, water lines, sewers, public buildings, and parks.

Interest Income – Revenue earned during a specific time period from an organization's investments that pay interest.

Interfund Transfers – Monies appropriated from one fund to another fund. This is done to reimburse the fund for expenses or to finance the operation of the other fund.

Interdepartmental Charges – Departments charging to perform or provide specific services to other City departments on a cost for services basis. The services performed are charged to the using department.

Internal Service Funds – These are funds used to account for goods and services provided by certain City departments or programs to other City departments or programs of the City on a cost-reimbursement fee basis.

Library Tax Fund – Provides funding for the Berkeley Public Library system. The primary source of revenue to the fund is the Library Tax, which was originally established in 1980 and reauthorized in 1988.

Lost Time – A measure used by departments to measure excessive absenteeism. It is derived by adding an employee's sick time, workers' compensation, and any other unpaid absences.

Mandate (Mandated Services) – A legal requirement, usually imposed by State or Federal law. This term is used to refer to City services, which are provided to comply with State or Federal laws.

Marina Fund – Fees generated from vessels that berth at the Marina, commercial building and ground leases and special events provide the revenue that funds the operations at the Berkeley Waterfront, including University Avenue and the Bay Trail, from Frontage Road to Marina Boulevard; and all land, infrastructure and Marina waters west of Marina Blvd.

Materials, Supplies and Services – Expenditures for materials, supplies and related services which are ordinarily consumed within a fiscal year and which are not included in department inventories.

Measure GG – Berkeley voters approved the Measure GG Fire and Disaster Tax in November 2008 to stop rotating fire station closures and to fund advanced life support personnel, equipment, and training. Voters also aimed to bolster community emergency response and disaster preparedness by providing training, equipment, and education to Berkeley community members.

Measure FF-Public Safety– Approved by Berkeley voters in November 2020. The revenue from this tax is used to fund firefighter and emergency medical response, upgrades to the 9-1-1 dispatch system, hazard mitigation, and wildfire prevention and preparedness activities.

Measure FF-Street Repair Fund– Measure FF, the Sustainable and Accountable Funding for Equitable Street Transformation, Revitalization, Enhancements, and Essential Traffic Safety (SAFE Streets) Initiative Parcel Tax, pays for repairs and improvements to City streets, sidewalks, and pedestrian paths; safety improvements; and environmental enhancements. The voter-approved special parcel tax is calculated per square foot of improvements to dwelling units and other property and is collected annually through property tax payments.

Municipal Code – A book that contains City Council approved ordinances presently in effect. The Code defines City policies in various categories.

Off-Street Parking Fund – An enterprise fund used for capital, operation, and maintenance of off-street parking facilities (garages). The City of Berkeley owns three garages (Center Street Garage, Oxford Garage, and Telegraph Channing Garage).

Operating Budget – A programmatic, financial, and organizational plan for furthering the goals of the City Council through departments of the City, which does not include capital improvement projects.

Operating Expenses – Expenses incurred as a result of day-to-day operations.

Ordinance – A formal legislative enactment by the City Council. It has the full force and effect of law within the City boundaries unless it is in conflict with any higher form of law, such as a State statute or constitutional provision. An ordinance has higher legal standing than a resolution. A law set forth by a government authority, specifically, a municipal regulation.

Parking Meter Fund – An enterprise fund that provides the funding for the maintenance, collection, capital, and enforcement of parking meters. Revenue is generated through payments made by hourly parkers using “pay and display” parking meters and single space parking meters from the City’s eight parking meter routes.

Parks Tax Fund – A special tax charged to Berkeley property owners on a square foot basis and is used to fund the maintenance of parks, city trees, and landscaping in the City of Berkeley. Berkeley voters approved the tax in May 1997 to replace the Landscape Assessment District.

Performance Measure – A performance indicator is a measurement designed by a reasoning process to determine whether or not a service objective has been met. It measures the effectiveness of achieving the objective or how well the objective has been accomplished.

Permit Service Center Fund – Serves as the fund for the collection of zoning fees, building fees, and plan check fees. The fees are established by the City Council through a public hearing and adoption of a resolution establishing a fee schedule.

PERS (CalPERS) – Public Employees Retirement System. - A pension plan administered by the State of California for government agencies.

Personnel Expenditures – Salaries and wages paid to employees.

Program Revenues – Revenues received by a department as a result of the services or operations of that department (such as user fees), which are used to finance the related services or programs. Program Revenue is not discretionary (general-purpose) revenue.

Property Tax – California State Constitution Article XIII A provide that the combined maximum property tax rate on any given property equal 1% of its assessed value unless an additional amount has been approved by voters for special taxes or general obligation bonds. The County assesses properties, bills and collects these property taxes. The County remits the City's share, including all penalties and interest.

Property Transfer Tax – This tax is levied at a rate of $1.50 per $100 of the value of consideration of equity value transferred. The County collects the tax and the City receives the revenues. The City can use up to one third of the revenue for seismic retrofits. Revenues are dependent on how frequently the property is transferred and on the accrued value at the time of transfer.

Proposed Budget – The working document for the fiscal year under discussion.

Proposition 218 – Approved by California voters in November 1996 that limits local government revenue powers. This constitutional amendment protects taxpayers by limiting the methods by which local governments can create or increase taxes, fees and charges without taxpayer consent. Proposition 218 requires voter approval prior to imposition or increase of general taxes, assessments, and certain user fees.

Proprietary Funds – Generally used in governmental accounting to account for activities that involve business-like services for which the City charges outside customers or internal departments of the City.

Purchase Order – Authorizes the delivery of specific goods or services, and incurrence of debt for them.

Redevelopment Agency Fund – This fund accounts for the activities of the Redevelopment Agency of the City, which was created by the City Council and carry out redevelopment plans for designated areas of the City.

Repairs and Maintenance – Expenditures for repairs and maintenance of all equipment and supplies, buildings, structures and grounds.

Reserve – An account used to set aside a portion of the fund balance to meet any future costs or financial obligations, whether for legal obligations or those arising unexpectedly.

Resolution – A special order of the City Council that requires less legal formality than an ordinance in terms of public notice and the number of public readings prior to approval.

Revenue Bonds – A type of bond usually issued to construct facilities. The bonds are repaid from revenue produced by the operation of those facilities.

Revenues – Amounts estimated to be available for appropriation during the fiscal year. Included are carry-over balances and new revenues.

Salary Savings – That percentage or dollar amount of salaries which can be expected to be unspent during the fiscal year due to vacancies and employees receiving less than the top-step pay of the classification.

Sales Tax – The City receives one percent of the 10.25% of taxes assessed on retail sales or leases of tangible personal property in the City.

Sanitary Sewer Fund – Established to pay for the costs of operation, maintenance, rehabilitation and improvement of the City's sanitary sewer collection system. Sewer service fees are charged to users of the City's sanitary system

Secured Taxes – Taxes levied on real properties in the City which are "secured" by liens on the properties.

Service Level – Indicates a project's effect on existing levels of service provision or identifies a new service to be provided to the public.

Special Assessment Fund – A fund used to account for the financing of public improvements or services deemed to benefit primarily the properties against which special assessments are levied.

Special Revenue Funds – Funds that are restricted or committed to expenditures for specific purposes and therefore cannot be used for other expenses.

Spending Limitation (Gann Limit) – Article XIII B of the California Constitution establishes a spending limitation on government agencies within California. The spending limit is a mandated calculation of how much the City is allowed to expend in one fiscal year. The amounts of appropriations subject to the limit are budgeted proceeds of taxes. The total of these budgeted revenues cannot exceed the total appropriations limit. Annually, local governments may increase the appropriate limit by a factor comprised of the change in population combined with the California inflation rate as determined by the State Finance Department.

Strategic Plan – An organization's long-term plan that aims to establish and achieve the organizational goals. It determines the scope and direction of an organization.

Street Light Assessment District Fund – Provides for maintenance of the City's 8,011 streetlights along the public streets, parking lots, pathways, recreation facilities, and marina. Also, it is to be used for installation or construction of public lighting facilities. Revenue to this fund is collected through annual property taxes and is capped by Proposition 218, allowing for no rate increase to this assessment without voter approval.

Supplemental Assessment – An assessment of real property occurring after the real property lien date of January 1st of each year as a result of new construction or a change in ownership.

The assessor determines the new value of the property based on current market values, and then calculates the difference between the new value and the old value set on January 1st.

Surplus – A positive value. An excess of revenue or assets over expenditure or liabilities during a set period, usually a fiscal year.

Tax Levy – Amount of tax dollars raised by the imposition of the tax rate on the assessed valuation of property.

Tax Rate – The amount of tax levied for each $100 of assessed valuation.

Tier 1 Funding – Council and departmental requests for General Fund support (over the baseline) for personnel, programs and projects are prioritized into three tiers. Tier 1 funding refers to additional appropriations from the General Fund or Capital Improvement Program (CIP) Fund approved as part of the biennial budget. Tier 1 refers to items that operational must be paid for; items that support a federal, state or locally mandated function; items that support public health and safety, critical operations and/or critical infrastructure needs; items that support the implementation of the City's strategic plan goals and/or have been approved by Council; and items that either generate revenue, are grant funded or otherwise leverage additional funding.

Transient Occupancy Tax (TOT) – A 12% tax is levied on charges for occupancy of hotel and motel rooms for stays of 30 days or less.

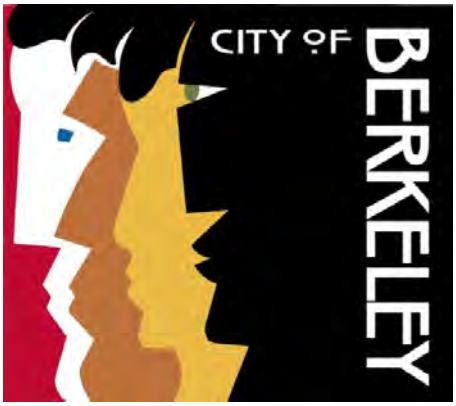
Unfunded (Supplemental) Requests – An item for which funding is not included by the City Administrator due to financial limitations, not because the request lacks merit. The Council may act to include them in the final budget, which may require reordering of budget priorities.

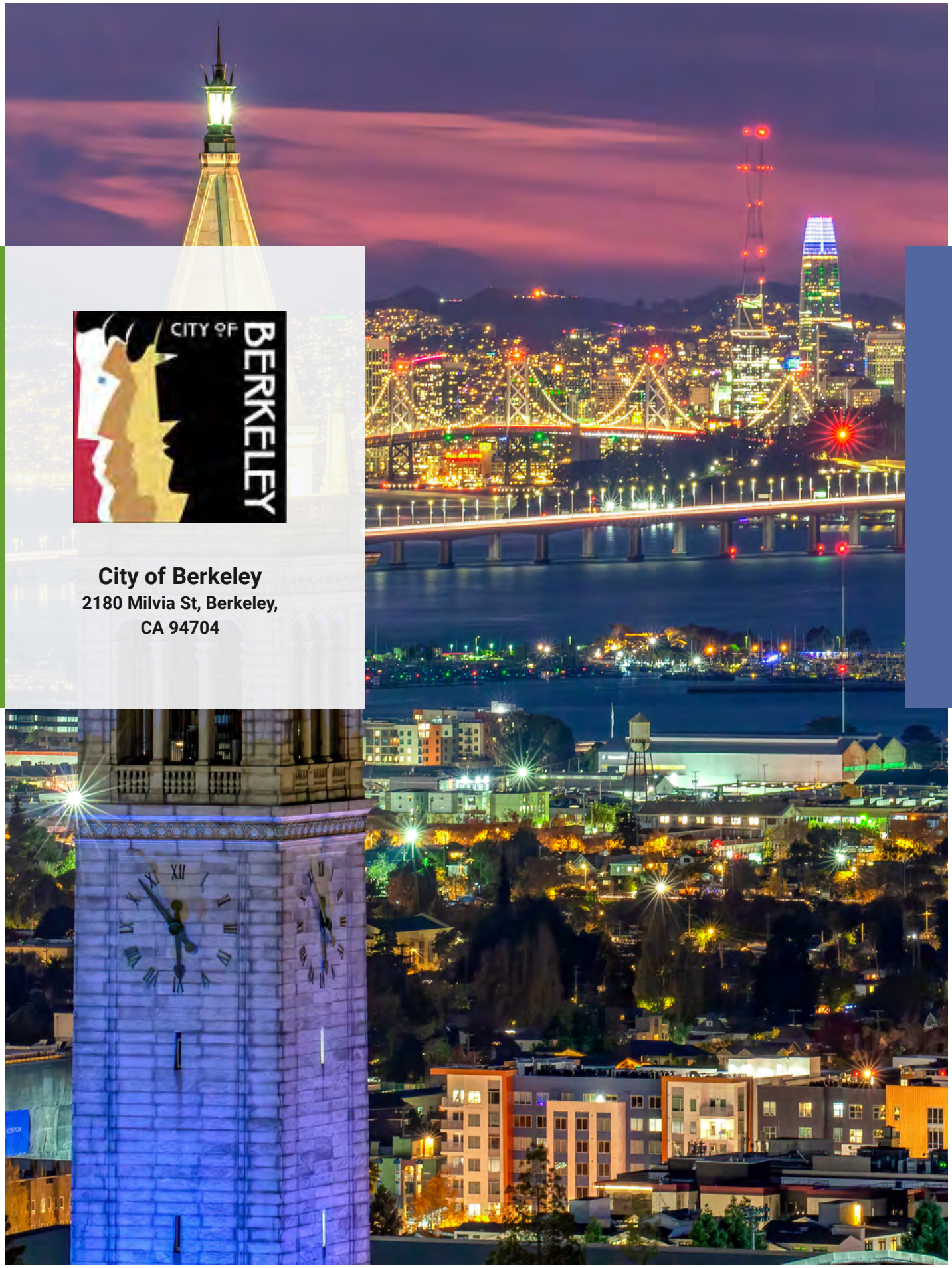
Unfunded Liabilities – Unfunded liabilities are defined as identifiable obligations of an organization for which the organization does not have 100% of the funding (cash or other assets) set aside to cover the cost should all obligations become immediately due.

Utility Users Tax – A 7.5% tax is levied on utility billings for gas and electric and intra- state telephone services.

Year-End – This term means as of June 30th (end of the fiscal year).

Zero Waste Fund – This enterprise fund accounts for the revenues and expenses related to refuse collection and solid waste disposal services.


CITY OF
BERKELEY



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