



Office of the City Manager

PUBLIC HEARING
June 24, 2025

To: Honorable Mayor and Members of the City Council
 From: Paul Buddenhagen, City Manager
 Submitted by: Shana Amenaghawon, Interim Budget Manager
 Subject: FY 2026 Proposed Budget Update Adoption

RECOMMENDATION

Conduct a public hearing and upon conclusion adopt a Resolution adopting the FY 2026 Proposed Budget Update ("FY 26 Proposed Budget") as presented to Council on May 20, 2025, and as amended by subsequent Council action.

FISCAL IMPACTS OF RECOMMENDATION

The FY 2026 Proposed Budget incorporates updates to expenditures and revenue. The FY 2026 Proposed Expenditures are:

Proposed FY2026 Update Expense Budget			
	General Fund Expense	All Other Funds Expense	All Funds Expense
Proposed 5/20/2025	\$ 311,435,259	\$ 470,326,736	\$ 781,761,995
Proposed Changes		\$ 37,487,986	\$ 37,487,986
Total Proposed Gross Appropriations	\$ 311,435,259	\$ 507,814,722	\$ 819,249,981

The FY 2026 Proposed Revenues are:

Proposed FY2026 Update Revenue Budget			
	General Fund Revenue	All Other Funds Revenue	All Funds Revenue
Proposed 5/20/2025	\$ 291,583,351	\$ 442,172,840	\$ 733,756,191
Proposed Changes	\$ 19,851,908	\$ 9,591,803	\$ 29,443,711
Total Proposed Gross Appropriations	\$ 311,435,259	\$ 451,764,643	\$ 763,199,902

The General Fund (Funds 011) reflects general discretionary funding and includes Measure P and funds allocated to Measure U1(Fund 016). The balance (Funds 013 – 900) represents all other funds, such as Enterprise Funds, Internal Service Funds, Grant Funds and Special Funds. The proposed General Fund Revenue Budget includes balancing measures presented at the May 20, 2025 council meeting. Existing fund

balance will be used, and/or other budget-balancing strategies will be implemented to reduce costs to produce a balanced budget wherein revenues will equal or exceed expenditures for FY2026 at the time of budget adoption. This fiscal information will be reflected in a separate Annual Appropriation Ordinance on the City Council's agenda on June 24, 2025.

CURRENT SITUATION AND ITS EFFECTS

The purpose of the FY 2026 Proposed Budget is to provide an update on revenue estimates and recommended changes in planned expenditures since the City Council adopted the Biennial Budget for Fiscal Years 2025 and 2026 on June 25, 2024.

The FY 2026 Proposed Budget was presented to Council on May 20, 2025. Subsequent to the May 20, 2025, public hearing, the City's Budget and Finance Policy Committee held several meetings to discuss the City's Budget and proposed budget-balancing measures.

Although the Council identified outstanding community needs through the budget referral process and requested resources from City departments, no additional General Fund funding requests have been included within the FY 2026 Proposed Budget, given the budget-balancing measures required to address the General Fund deficit.

The Mid-Biennial 2026 Updated Budget includes the anticipated increase in general fund revenue and the proposed balancing measures. It represents a critical step in maintaining a balanced General Fund while facing significant fiscal pressure from rising labor and pension costs, an uncertain economic and federal funding environment, inflation, tariffs, and the costs associated with programmatic priorities exceeding available revenues. Adjustments to labor and pension costs result from Memorandums of Understanding adopted in 2025 or after the FY 2025-2026 Biennial Budget was adopted by the City Council and updated information from CalPERS. Additionally, the unpredictability in some cases and the slow economic recovery post-Covid have caused revenue generation to fall below what is required to cover the City's expansive programmatic priorities and services. While the proposed FY2026 measures close the immediate budget gap, they do not offer a long-term solution. Staff is committed to pursuing sustainable expenditure controls, efficiencies, and revenue-generating strategies for the upcoming biennial budget period.

The primary cost driver in the proposed Mid-Biennial 2026 Budget is the rise in base salaries, as outlined in the negotiated Memoranda of Understanding (MOUs), and increasing pension costs. At the same time, despite positive adjustments to revenues, anticipated resources continue to fall short of expenditures. These factors have contributed to a growing structural deficit, necessitating prompt action to bring a balanced FY 2026 budget.

To address the FY 2026 General Fund shortfall and achieve a balanced budget, after accounting for changes in revenue, the following one-time and short-term measures have been incorporated:

- **Freezing of 42.4 Authorized Positions**
42.4 authorized positions will remain unfunded and unfilled for the fiscal year. This measure reduces ongoing salary and benefit obligations, mitigating General Fund expenditure pressures.
- **Reallocation of 11.8 Positions to Alternative Funding Sources**
A total of 11.8 full-time equivalent (FTE) positions will be cost-shifted to eligible special revenue or enterprise funds. This reallocation helps reduce reliance on the General Fund while ensuring continued service delivery.
- **Elimination of 1 Provisional Temporary Position**
One temporary Police Department position (1.0 FTE) has been removed from the budget, contributing to overall personnel cost savings.
- **Redirection of Workers' Compensation Contributions**
A one-time redirection of FY2026 General Fund contributions to the Workers' Compensation Fund will be implemented. These funds will now be used to offset General Fund expenditures.
- **Use of Section 115 Pension Trust Fund Balance**
Section 115 Pension Trust Fund will be utilized to fulfill a portion of the City's FY2026 pension obligations attributed to the General Fund.
- **Redirection of IT Department Cost Allocation Fund Balance**
A portion of the available fund balance from the Information Technology Department's cost allocation fund will be redirected to the General Fund.
- **Measure U1 Revenue Reallocation**
Approximately \$2.5 million in General Fund revenues generated by Measure U1, initially allocated to the Small Sites Program, will be redirected to offset General Fund and Marina Fund expenditures for FY2026.

The above-mentioned measures close the FY2026 budget gap and maintain balanced budget standards. They also generate the resources needed to address the anticipated FY2026 deficit in the Marina Fund attributable to the loss of significant lease revenue from the Doubletree hotel.

While the above measures resolve the FY2026 deficit, they are not sustainable long-term solutions. The continued use of one-time measures to address recurring cost pressures places the City at risk in future budget cycles. As we look toward the development of the FY2027–2028 Biennial Budget, staff will focus on:

- Reviewing expenditures and developing recommendations to align expenses with revenues
- Reviewing service delivery models to identify efficiencies that could generate cost savings
- Enhancing or pursuing new revenue streams through grants, fees, or potential tax measures

The Mid-Biennial 2026 Updated Budget allows the City to address its current fiscal challenges without reducing core services or eliminating filled positions. For this reason, it is recommended that the City Council adopt the updated FY2026 appropriation to maintain fiscal stability while continuing our work on sustainable financial strategies.

With Council leadership and the assistance of the Budget and Finance Policy Committee, the City can find the balance to achieve its short and long-term goals in a fiscally responsible manner.

ENVIRONMENTAL SUSTAINABILITY AND CLIMATE IMPACTS

Actions included in the budget will be developed and implemented in a manner that is consistent with the City's environmental sustainability goals and requirements.

CONTACT PERSON

Shana Amenaghawon, Interim Budget Manager, City Manager's Office, 981-7000

Attachments:

- 1: Resolution: Adopting FY 2026 Proposed Budget Update
 - Exhibit A: FY 2026 Proposed Budget Update Document
 - Exhibit B: Schedule of Changes to the FY 2026 Proposed Budget Update
2. Public Hearing Notice

RESOLUTION NO.

ADOPTING THE CITY OF BERKELEY PROPOSED BUDGET UPDATE FOR
FISCAL YEAR 2026

WHEREAS, on June 25, 2024, the City Manager presented to the City Council the Fiscal Year 2025 and Fiscal Year 2026 (“FY 2025 and FY 2026”) Proposed Budget; and

WHEREAS, the City’s Budget and Finance Policy Committee and City Council held a series of meetings to consider the Proposed Budget Update, including a public hearing on May 20, 2025; and

WHEREAS, members of the City Council presented recommended revisions to the Proposed Biennial Budget at the Council meeting on June 24, 2025.

NOW THEREFORE, BE IT RESOLVED, that the Council of the City of Berkeley adopts the FY 2026 Budget Update contained in the City Manager’s FY 2026 Proposed Budget presented to Council on May 20, 2025 and as amended by subsequent Council action on June 24, 2025.

BE IT FURTHER RESOLVED that the appropriations constituting the FY 2026 Adopted Budget will be reflected in a separate FY 2026 Annual Appropriation Ordinance, as required by Charter.

Exhibits

Exhibit A: FY 2026 Proposed Budget Update Document

Exhibit B: Schedule of Changes to the FY 2026 Proposed Budget Update



Office of the City Manager

Date: May 5, 2025
 To: City Council/Budget and Finance Policy Committee
 From: Paul Buddenhagen, City Manager
 Submitted by: Henry Oyekanmi, Finance Director
 Subject: Revenue Projection Report for FY2025-2029

General Fund Revenue and Transfers Nine Months FY 2025 vs Nine Months FY 2024 Comparison

Revenue Categories	FY 2025					FY 2024				Comparison FY25 vs FY24	
	Adopted Budget	Adjusted Budget	Actual	Variance	% Received	Adopted	Actual	Variance	% Received	Amount	%
	(a)	(b)	(c)	d=(c) - (b)	(e) = (c)/(b)	(f)	(g)	h=(g) - (f)	(i) = (g)/(f)	(j) = (c) - (g)	(k) = (i)/(f)
Secured Property	\$89,887,496	\$89,887,496	\$55,638,827	(\$34,248,669)	61.90%	\$75,664,920	\$53,314,028	(\$22,350,892)	70.46%	2,324,799	4.36%
Redemptions- Regular	1,018,153	1,018,153	844,536	(173,617)	82.95%	831,441	719,042	-112,399	86.48%	125,494	17.45%
Supplemental Taxes	3,400,000	3,400,000	727,555	(2,672,445)	21.40%	2,000,000	1,197,265	-802,735	59.86%	(469,710)	-39.23%
Unsecured Property Taxes	4,648,038	4,648,038	4,973,066	325,028	106.99%	3,516,000	4,648,038	1,132,038	132.20%	325,028	6.99%
Property Transfer Tax	19,000,000	19,000,000	16,166,344	(2,833,656)	85.09%	34,462,172	12,731,173	-21,730,999	36.94%	3,435,171	26.98%
Property Transfer Tax- Measure P (New December 21, 2018)	6,199,580	6,199,580	6,889,800	690,220	111.13%	14,073,750	3,471,279	-10,602,471	24.66%	3,418,521	98.48%
Sales Taxes	18,884,235	18,884,235	14,200,340	(4,683,895)	75.20%	19,016,546	14,062,877	-4,953,669	73.95%	137,463	0.98%
Soda Taxes	1,147,387	1,147,387	794,470	(352,917)	69.24%	990,210	840,162	-150,048	84.85%	(45,692)	-5.44%
Utility Users Taxes	17,700,000	17,700,000	14,355,777	(3,344,223)	81.11%	13,800,000	12,753,476	-1,046,524	92.42%	1,602,301	12.56%
Transient Occupancy Taxes	7,688,065	7,688,065	5,431,345	(2,256,720)	70.65%	5,000,000	5,957,066	957,066	119.14%	(525,721)	-8.83%
Less: TOT rebates owed (2)			(958,344)				(913,421)			(44,923)	4.92%
Short-term Rentals	1,400,000	1,400,000	1,046,198	(353,802)	74.73%	1,000,000	1,045,648	45,648	104.56%	550	0.05%
Business License Tax	23,664,000	23,664,000	22,145,994	(1,518,006)	93.59%	19,000,000	21,076,289	2,076,289	110.93%	1,069,705	5.08%
Recreational Cannabis	18,000	18,000	40,300	22,300	223.89%	1,400,000	93,121	-1,306,879	6.65%	(52,821)	-56.72%
U1 Revenues	6,500,000	6,500,000	6,237,608	(262,392)	95.96%	4,900,000	5,344,045	444,045	109.06%	893,563	16.72%
Other Taxes (excluding Redemptions- Regular) (3)	4,434,906	4,434,906	3,158,690	(1,276,216)	71.22%	1,800,000	2,286,865	486,865	127.05%	871,825	38.12%
Vehicle In-Lieu Taxes	18,851,257	18,851,257	9,500,999	(9,350,258)	50.40%	15,926,168	8,937,911	-6,988,257	56.12%	563,088	6.30%
Parking Fines- Regular Collections	5,800,000	5,800,000	4,525,061	(1,274,939)	78.02%	4,326,450	4,572,399	245,949	105.68%	(47,338)	-1.04%
Parking Fines- Booting Collections											
Moving Violations	132,600	132,600	118,432	(14,168)	89.32%	132,600	131,377	-1,223	99.08%	(12,945)	-9.85%
Ambulance Fees	7,734,813	7,734,813	6,025,125	(1,709,688)	77.90%	3,880,779	5,735,203	1,854,424	147.78%	289,922	5.06%
Interest Income	13,500,000	13,500,000	11,571,603	(1,928,397)	85.72%	6,000,000	10,145,073	4,145,073	169.08%	1,426,530	14.06%
Franchise Fees	1,822,528	1,822,528	395,608	(1,426,920)	21.71%	1,613,283	456,610	-1,156,673	28.30%	(61,002)	-13.36%
Other Revenue	8,468,797	8,468,797	6,842,761	(1,626,036)	80.80%	6,729,977	5,904,224	-825,753	87.73%	938,537	15.90%
IDC Reimbursement	7,031,624	7,031,624	4,792,742	(2,238,882)	68.16%	5,490,000	4,838,582	-651,418	88.13%	(45,840)	-0.95%
Transfers (4)	4,472,621	9,265,177	7,928,999	3,456,378	177.28%	17,096,148	6,068,943	-11,027,205	35.50%	1,860,056	30.65%
Total Revenue:	\$273,404,100	\$278,196,656	\$203,393,836	-\$74,802,820	73.11%	\$258,650,444	\$185,417,275	-\$73,233,169	71.69%	\$17,976,561	9.70%

Notes:
 (1) This statement is presented on a budgetary basis (i.e., cash).
 (2) Includes the amount of TOT rebates paid during the period
 (3) Total Other Taxes excludes Redemptions-Regular
 (4) Adjustments to adopted budget = Transfers from Section 115 Trust Fund of \$3,000,000 + Transfer from Public Liability Fund for Monsanto's Settlement of \$1,792,556

General Fund revenue and transfers increased \$17,976,561 or 9.7%, from \$185,417,275 in the nine months of FY 2024, to \$203,393,836 for the same period in FY 2025.

Notable increases during the first three Quarters of FY 2025 were the following:

- 1. Secured Property Taxes \$ 2,324,799
- 2. Property Transfer Taxes 3,435,171
- 3. Measure P Property Transfer Taxes 3,418,521
- 4. Utility User Taxes 1,602,301
- 5. Business License Taxes 1,069,705
- 6. Vehicle In Lieu Taxes 563,088
- 7. Interest Income 1,426,530
- 8. Other Revenue 938,537
- 9. Transfers In 1,860,056

FY 2025 NINE MONTHS GENERAL FUND REVENUE DETAILS:

Secured Property Tax (+\$2,324,799 more than FY 2024 Actual)

During the nine months of FY 2025, Secured Property Tax revenues totaled \$55,638,827, which was \$2,324,799 or 4.36% more than the \$53,314,028 received for the same period in FY 2024. This result was lower than the County's Certification of Assessed Valuation (received from the County in August 2024), which reflects growth of 6.39%. However, the shortfall was made up with the County payment made in April.

The FY 2025 Adopted Budget assumed a 5.937% increase for FY 2025, so actual Secured Property Taxes are expected to be \$384,484 or .453% more than the Adopted Budget amount of \$89,887,496.

The Secured Property Tax Revenue projection is being increased from \$89,887,496 to \$90,271,980

Supplemental Taxes (-\$469,710 less than FY 2024 Actual)

During the nine months of FY 2025, Supplemental Taxes totaled \$727,555, which was \$469,710 or 39.2% less than the \$1,197,265 received for the same period in FY 2024

The Supplemental Tax Revenue projection is being decreased from \$3.4 million to \$2.9 million.

Unsecured Property Tax (+\$325,028 more than FY 2024 Actual)

During the nine months of FY 2025, Unsecured Property Tax revenues totaled \$4,973,066, which was \$325,028 or 6.99% more than the amount of \$4,648,038 received for the same period in FY 2024. This amount is greater than the County’s Certification of Assessed Valuation growth of 4.84% for FY 2025.

Please note that Unsecured property taxes are payable once a year and due August 31st.

Property Transfer Tax (+\$3,435,171 more than FY 2024 Actual)

During the nine months of FY 2025, Property Transfer Tax totaled \$16,166,344, which was \$3,435,171 or 27.0% more than the \$12,731,173 received for the same period in FY 2024.

The primary reasons for the \$1,861,060 increase in Property Transfer Tax were the following:

- (1) The dollar value of property sales increased by \$231.3 million or 27.2%, from \$849.4 million in the nine months of FY 2024 to \$1,080.7 billion during the same period of FY 2025, as illustrated in Table 1 below.
- (2) There were nine property sales of \$10 million or more, with total sales of \$234.7 million in the nine months of FY 2025 compared to five property sales of \$10 million or more, with total sales of \$89.9 million in the nine months of FY 2024; and,
- (3) The number of property sales transactions increased by 16 or 3.0% from 526 in the nine months of FY 2024 to 542 during the same period of FY 2025, as illustrated in the Table 2 below.

This increase resulted despite high mortgage rates and a decline in the money supply.

Table 1 - Property Sales in Million \$

	July	Aug	Sept	Oct	Nov	Dec	Total
FY 2025	\$163.3	\$111.0	\$79.3	\$167.5	\$195.4	\$78.1	\$794.6
FY 2024	\$129.2	\$152.5	\$99.9	\$95.7	\$95.8	\$94.4	667.5
Change	34.1	-41.5	-20.6	71.8	99.6	-16.3	127.1
% Change	26.4%	-27.2%	-20.6%	75.0%	104.0%	-17.3%	19.0%

Table 1 - Property Sales in Million \$

	Jan	Feb	Mar	Total
FY 2025	126.2	48.8	111.1	\$1,080.7
FY 2024	65.8	49.8	66.3	849.4
Change	60.4	-1.0	44.8	231.3
% Change	79.3%	-.8%	57.2%	27.2%

Table 2 - Number of Property Sales Transactions

	July	Aug	Sept	Oct	Nov	Dec	Total
FY 2025	75	72	55	69	86	57	414
FY 2024	79	73	64	61	67	62	406
Change	-4	-1	-9	+8	+19	-5	+8
% Change	-5.1%	-1.4%	-14.1%	+13.1%	+28.4%	-8.1%	+2.0%

Table 2 - Number of Property Sales Transactions

	Jan	Feb	Mar	Total
FY 2025	54	30	44	542
FY 2024	41	34	45	526
Change	13	-4	-1	+16
% Change	31.7%	-11.8%	-2.2%	+3.0%

The Property Transfer Tax Revenue projection is being increased from \$19 million to \$22.6 million.

Measure P-Property Transfer Tax (+\$3,418,521 more than FY 2024 Actual)

Measure P taxes totaling \$6,889,800 was collected during the nine months of FY 2025, which was \$3,418,521 or 98.5% more than the \$3,471,279 collected during the same period of FY 2024. This increase resulted primarily from the following: (1) An increase of \$288.2 million or 71.9% in the dollar value of property sales amount in the nine months of FY 2025 versus those in the nine months of FY 2024 as reflected in Table 3; (2) The number of property sales transactions increased by 70 or 63.1% during the first half of FY 2025, as illustrated in the Table 4 below; and,(3) There were nine property sales of \$10 million or more, with total sales of \$234.7 million in the nine months of FY 2025 compared to five property sales of \$10 million or more, with total sales of \$89.9 million in the nine months of FY 2024.

Table 3 - Property Sales \$1.5 Million and Above In Million \$

	July	Aug	Sept	Oct	Nov	Dec	Total
FY 2025	\$113.9	\$55.9	\$31.3	\$123.5	\$137.5	\$33.3	\$495.4
FY 2024	\$62.8	\$87.2	\$48.5	\$51.9	\$33.6	\$42.5	\$326.5
Change	51.1	-31.3	-17.2	71.6	103.9	-9.2	168.9
% Change	81.4%	-35.9%	-35.5%	138.0%	309.2%	-21.6%	51.7%

Table 3 - Property Sales \$1.5 Million and Above In Million \$

	Jan	Feb	Mar	Total
FY 2025	87.5	24.6	81.4	688.9
FY 2024	20.5	22.3	31.4	400.7
Change	67.0	2.3	50.0	288.2
% Change	326.8%	10.3%	159.2%	71.9%

Table 4 - Property Transactions \$1.5 Million and Above

	July	Aug	Sept	Oct	Nov	Dec	Total
FY 2025	31	25	10	26	34	15	141
FY 2024	18	17	12	15	12	13	87
Change	+13	+8	-2	+11	+22	+2	+54
% Change	+72.2%	+47.1%	-18.2%	+73.3%	+183.3%	+15.4%	+62.1%

Table 4 - Property Transactions \$1.5 Million and Above

	Jan	Feb	Mar	Total
FY 2025	16	7	17	181
FY 2024	3	8	13	111
Change	+13	-1	+4	+70
% Change	+433.3%	-12.5%	+30.8%	+63.1%

The Measure P Property Transfer Tax Revenue projection is being increased from \$6.2 million to \$9.1 million.

Sales Tax (+\$137,463 more than FY 2024 Actual)

For the nine months of FY 2025, Sales Tax revenue totaled \$14,200,340, which was \$137,463 or .98% more than the \$14,062,877 received for the same period in FY 2024. The City's Sales Tax Consultant has noticed a softening of sales in several categories since the Adopted Budget was passed and has revised revenue projections in the following categories:

Category	Adopted Budget	Revised Projection	Difference
General Retail	\$ 4,238,366	\$ 4,030,688	(\$ 207,678)
Food Products	5,560,276	5,735,139	174,863
Transportation	2,502,228	2,212,552	(289,676)
Construction	1,446,252	1,523,947	77,695
Business to Business	1,953,502	1,639,895	(313,607)
Miscellaneous	597,063	747,279	150,216
County Pool	3,728,930	4,014,965	286,035
State Pool	8,320	8,008	(312)
County Sharing	(1,011,769)	(995,624)	16,145
CDTFA Administration	(138,933)	(144,618)	(5,685)
Total	\$18,884,235	\$ 18,772,231	(\$112,004)

The City's sales tax consultant is currently working on new projections that will take into account, as best as possible, the impacts of recent changes to federal trade policy.

Utility Users Taxes (+\$1,602,301 more than FY 2024 Actual)

Utility Users Tax revenue for the nine months of FY 2025 totaled \$14,355,777, which was \$1,602,301 or 12.6% more than the \$12,753,476 received for the same period in FY 2024.

This increase of \$1,602,301 resulted from increases/decreases in the following categories:

FY 2025 Actual Revenues Compared to FY 2024 Actual Revenues				
	FY2025	FY 2024	\$ Change	% Change
Telephone	\$ 661,004	\$748,334	\$ -87,330	-11.7%
Cable	690,098	718,974	- 28,876	-4.02%
Cellular	1,341,653	1,317,976	23,677	1.80%
Electric	8,847,919	7,502,489	1,345,430	17.9%
Gas	2,815,103	2,465,703	349,400	14.2%
Total	\$14,355,777	\$12,753,476	\$1,602,301	15.98%

On top of significant increases in rates in 2022 and 2023, PG&E rate changes in 2024 were the following:

- On January 1, 2024, PG&E rates increased by about 13% across both generation and delivery.
- On March 1, 2024, PG&E increased delivery rates by 0.3%.
- On April 1, 2024, PG&E rates increased by 1.4%.
- Natural gas prices have also increased this year. On September 1, 2024, PG&E implemented an 8.3% increase in natural gas rates.

The primary reasons PG&E has given for the rate increases are as follows:

- Inflation, including increases in employee and management salaries
- Wildfire mitigation - investing in undergrounding electric lines to reduce the risk of wildfires
- Aging infrastructure that needs to be maintained and upgraded
- Unprecedented weather events
- Pay off debt from the California energy crisis.

Staff is increasing the UUT Revenue projection by \$1.7 million, from \$17.7 million to \$19.4 million.

Transient Occupancy Tax (-\$570,644 less than FY 2024 Actual)

The total net Transient Occupancy Tax (TOT) revenue reported for the nine months of FY 2025 totaled \$4,473,001 (after deducting \$958,344 in TOT rebates owed), which was \$570,644 or 11.3% less than the \$5,043,645 (after deducting \$913,421 in TOT rebates owed) received for the same period in 2024. The decline was primarily attributable to the failure of one of the six largest hotels to pay TOT in any of the nine months and the failure of another one to pay TOT in the last two months of the period.

As a result, the TOT Revenue projection (after rebates are paid) is being decreased from \$7.7 million to \$6.5 million.

Short-Term Rentals (+\$550 more than FY 2024 Actual)

Short-Term Rentals revenue for the nine months of FY 2025 totaled \$1,046,198, which was \$550 or .05% more than the \$1,045,648 received for the same period in FY 2024.

Business License Taxes (+\$1,069,705 more than FY 2024 Actual)

Business license Taxes (BLT) revenue for the nine months of FY 2025 totaled \$22,145,994, which was \$1,069,705 or 5.1% more than the \$21,076,289 received for the same period in FY 2024.

The \$1,069,705 increase primarily resulted from a 14.4% increase in Rental of real property from \$14,744, 916 in the nine months of FY 2024 to \$16,566,946 for the same period in FY 2025; and an increase of 14.0% in Professional/Semi-professional from 5,696,580 in the nine months of FY 2024 to \$6,493,817 for the same period in FY 2025. These increases were offset by declines in other revenue categories such as retail trade, which declined by \$148, 266 or 8%. In addition, in FY 2025, there were more overall license renewals, but the average business license tax went down from \$1,121 in FY 2024 to \$775 in FY 2025.

As a result of the overall trend through nine months in FY 2025, the BLT Revenue projection is being increased from \$23.8 million to \$24 million.

U1 Revenues (+\$893,563 more than FY 2024 Actual)

U1 revenues for the nine months of FY 2025 totaled \$6,237,608, which was \$893,563 or 16.7% more than the \$5,344,045 received for the same period in FY 2024.

Other Taxes (+\$871,825 more than FY 2024 Actual)

Other Taxes (excluding Redemptions-Regular) for the nine months of FY 2025 totaled \$3,158,690 which was \$871,825 or 38.1% more than the \$2,286,865 received for the same period in FY 2024. The primary reason for the increase was Transportation Network Company User Tax (TNC User Tax) totaling \$759,376 were incorrectly recorded as Other Revenue, instead of Other Taxes in FY 2024. In FY 2025, a total of \$839,614 in TNC User Taxes was recorded as Other Taxes.

Vehicle In Lieu Taxes (+\$563,088 more than FY 2024 Actual)

Vehicle in Lieu Taxes (VLF) for the nine months of FY 2025 totaled \$9,500,999, which was \$563,088 or 6.30% more than the \$8,937,911 received for the same period in FY 2024. This result was consistent with the County's Certification of Assessed Valuation (received in August 2024), which reflects growth of 6.39%. Changes in VLF revenues are based on the growth in assessed values. However, the Adopted Budget reflects growth of 5.50%, so actual Vehicle In Lieu Taxes are expected to be \$159,030 or .89% more than the Adopted Budget amount of \$18,851,257.

The FY 2025 Vehicle In Lieu Tax projection is being increased from \$18,851,257 to \$19,010,287.

Parking Fines (-\$47,338 less than FY 2024 Actual)

Parking Fines revenue for the nine months of FY 2025 totaled \$4,525,061, which was \$47,338 or 1.04% less than the \$4,572,399 received for the same period in FY 2024.

For the nine months of FY 2025, ticket writing increased by 13,025 or 11.7% from 111,402 in the nine months of FY 2024 to 124,427 in the same period in FY 2025, as follows:

	July	Aug	Sept	Oct	Nov	Dec	Subtotal
FY 2025	14,221	15,033	14,744	14,872	13,308	14,790	86,968
FY 2024	12,623	14,122	13,099	13,087	12,425	11,662	77,018
Difference	1,598	911	1,645	1,785	883	3,128	9,950
% Difference	12.7%	6.5%	12.6%	13.6%	7.11%	26.8%	12.9%

	Jan	Feb	Mar	Total
FY 2025	10,827	12,830	13,802	124,427
FY 2024	10,990	11,407	11,987	111,402
Difference	-163	1,423	1,815	13,025
% Difference	-1.48%	12.5%	15.1%	11.7%

Despite the 11.7% increase in ticket writing during the nine months of FY 2025, revenue declined \$47,338 or 1.04%. Staff believes the decline was attributable to changes in how parking fines are allowed to be collected in California. For example, towing and removal of vehicles for non-payment of parking citations is no longer allowed in California. Staff is seeing vehicles that have thousands of dollars in delinquent parking citations that customers are not paying.

As a result, the FY 2025 Parking Fines projection is being increased from \$5.8 million to \$5.9 million.

Ambulance Fees (+\$289,922 more than FY 2024 Actual)

Ambulance Fees revenue for the nine months of FY 2025 totaled \$6,025,125, which was \$289,922 or 5.1% more than the \$5,735,203 received for the same period in FY 2024. Transports for the nine months of FY 2025 were flat increasing by 19, from 4,840 in the nine months of FY 2024 to 4,860 in the nine months of FY 2025. Therefore, the \$289,922 increase for the period was due to increases in the following Ambulance Fee rates:

CHARGE	FY 2025 Rates	FY 2024 Rates	Difference	% Difference
ALS 1	\$4,551.06	\$3,664.87	\$886.19	24.18%
ALS 2	4551.06	3664.87	886.19	24.18%
Assessment at Scene	812.46	735.01	77.45	10.54%
BLSE 1	4551.06	3664.87	886.19	24.18%
MILE 1	91.41	82.69	8.72	10.55%
Oxygen	302.64	273.79	28.85	10.54%

As a result, the FY 2025 Ambulance Fees projection is being increased from \$7.7 million to \$8.16 million.

Interest Income (+\$1,426,530 more than FY 2024 Actual)

For the nine months of FY 2025, Interest Income totaled \$11,571,603, which was \$1,426,530 or 14.1% more than the total of \$10,145,073 received for the same period in FY 2024. This increase was primarily attributable to a slight increase in the net interest rate earned by the City in the first half of FY 2025 from a range of 2.84% - 3.10% during the first half of FY 2024, to a range of 2.93% - 3.32% during the first half of FY 2025. The rates for the third quarter of FY 2025 were slightly lower than those of FY 2024 as follows:

Monthly Net Interest Rate Earned:

FY	July	Aug	Sept	Oct	Nov	Dec
2025	3.32%	3.18%	3.04%	3.05%	2.93%	3.05%
2024	3.10%	3.02%	2.95%	2.95%	2.88%	2.84%

FY	Jan	Feb	Mar
2025	2.98%	2.92%	3.00%
2024	3.18%	3.05%	3.11%

Other Revenues (+\$938,537 more than FY 2024 Actual)

Other Revenues primarily consists of licenses and permits, grants, preferential parking fees, general government charges for services, public safety charges for services, health charges for services, culture and recreation charges for services, rents and royalties, and other miscellaneous revenues that are not considered major.

Other Revenues for the nine months of FY 2025 totaled \$6,842,761 which was \$938,537 or 15.9% more than the \$5,904,224 received for the same period in FY 2024. This increase of \$938,537 was primarily attributable to (1) An increase of \$145,725 in the Peer-to-Peer Car Sharing Permit, and (2) an increase of \$544,139 in Mutual Aid Reimbursements in the nine months of FY 2025.

In addition, a premium received on the FY 2025 TRAN of \$702,591 was recorded as revenue in FY 2025. The premium paid to the City was not actually revenue, it was a liability that was paid by the purchaser of the City’s Notes when the coupon interest rate was higher than the market rate at the time the Notes were issued. It will be used to offset the interest expense paid by the City on the Notes, rather than be recorded as revenue.

Staff did not increase the FY 2025 Other Revenues projection because it includes \$702,591 in TRAN premium that will be reclassified as a credit to Interest Expense, and the FY 2024 total includes TNC User Taxes totaling \$759,376, which makes the FY 2025 increase larger than it actually was.

Indirect Cost Reimbursements (-\$45,840 less than FY 2024 Actual)

IDC Reimbursement (IDC) decreases result from decreases in the indirect cost allocation base (i.e., total direct salaries and wages in the fund), a decrease in the indirect cost rate or a combination of decreases or increases in both factors. IDC for the nine months of FY 2025 totaled \$4,792,742, which was \$45,840 or .95% less than the \$4,838,582 received for the same period in FY 2024. The decline was primarily accounted for by a decrease in IDC rates from 21% in FY 2024 to an average of 19.76% in FY 2025. The net decrease resulting from these changes in rates were partially offset by an increase of \$2,913,690 or 13.7% in the indirect cost allocation base (total direct salaries and wages) from \$21,234,357 in the nine months of FY 2024 to \$24,148,047 for the same period in FY 2025, creating a net decline of \$45,840 or .95% in total IDC.

Staff is lowering the FY 2025 Indirect Cost Reimbursement projection from \$7.0 million to \$6.9 million.

Transfers (+\$1,860,056 more than FY 2024 Actual)

Transfers from other funds for the nine months of FY 2025 totaled \$7,928,999 which was \$1,860,056 or 30.6% more than the \$6,068,943 received for the same period in FY 2024. This was primarily attributable to the Transfer of \$2,441,808 from the American Rescue Plan Fund (ARPA) to recover from the impact of the COVID-19 pandemic in FY 2024, compared to no ARPA Transfers in FY 2025; and, a decline in the Parking Meter Fund transfers of \$625,000, from \$1,306,716 in FY 2024 to \$781,716 in FY 2025. These declines were offset by a \$1,792,557 one-time Monsanto lawsuit settlement and a transfer of \$3,000,000 from the Section 115 Trust Fund to pay pension benefits.

5 YEARS PROJECTED GENERAL FUND REVENUES

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Adjusted	FY 2025 Revised	FY 2026	FY 2027	FY 2028	FY 2029
Undesignated Revenues								
Secured Property Taxes	84,850,061	89,887,496	89,887,496	90,271,980	95,236,939	98,570,232	102,020,190	105,590,897
Supplemental Taxes	2,842,273	3,400,000	3,400,000	2,900,000	2,900,000	2,900,000	2,900,000	2,900,000
Unsecured Property Taxes	4,506,444	4,648,038	4,648,038	4,973,066	4,973,066	4,973,066	4,973,066	4,973,066
Property Transfer Taxes	16,000,000	16,000,000	16,000,000	16,000,000	16,000,000	16,000,000	16,000,000	16,000,000
Property Transfer Tax - Measure P	6,272,861	6,199,580	6,199,580	9,105,870	9,100,000	9,100,000	9,100,000	9,100,000
Sales Taxes	18,717,040	18,884,235	18,884,235	18,884,235	19,106,713	19,285,518	19,624,815	19,935,457
Soda Tax	1,101,210	1,147,387	1,147,387	1,147,387	1,147,387	1,147,387	1,147,387	1,147,387
Utility Users Taxes	17,209,441	17,700,000	17,700,000	19,396,728	19,396,728	19,396,728	19,396,728	19,396,728
Transient Occupancy Taxes(TOT)	8,224,852	7,688,065	7,688,065	7,660,450	7,660,450	7,660,450	7,660,450	7,660,450
TOT Rebates	-1,245,529			-1,160,450	-1,160,450	-1,160,450	-1,160,450	-1,160,450
Short-term Rentals	1,475,544	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000
Business License Taxes	23,754,846	23,664,000	23,664,000	24,000,000	24,480,000	24,969,600	25,468,992	25,978,372
Recreational Cannabis	152,834	18,000	18,000	18,000	18,000	18,360	18,727	19,102
Measure U1	6,322,118	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000
Vacancy Tax					3,500,000	3,750,000	3,750,000	3,862,500
Other Taxes*	5,303,777	5,453,059	5,453,059	5,453,059	5,453,059	5,453,059	5,453,059	5,453,059
Vehicle In Lieu Taxes	17,875,821	18,851,257	18,851,257	19,010,287	20,055,853	20,757,808	21,484,331	22,236,282
Parking Fines - Regular Collections	6,034,002	5,800,000	5,800,000	5,900,000	5,900,000	5,900,000	5,900,000	5,900,000
Moving Violations	166,152	132,600	132,600	132,600	132,600	135,252	137,957	137,957
Ambulance Fees	7,910,668	7,734,813	7,734,813	8,158,939	8,900,000	8,900,000	8,900,000	8,900,000
Interest Income	15,155,999	13,500,000	13,500,000	13,500,000	14,000,000	14,500,000	14,500,000	14,500,000
Franchise Fees	2,008,162	1,822,528	1,822,528	1,822,528	1,822,528	1,822,528	1,822,528	1,822,528
Other Revenues	6,821,501	8,468,797	8,468,797	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000
Indirect cost reimbursements	6,720,690	7,031,624	7,031,624	6,931,624	7,070,256	7,211,662	7,355,895	7,503,013
Transfers	13,591,924	4,472,621	9,265,177	8,974,480	3,990,222	3,990,222	3,990,222	3,990,222
Total Undesignated Revenues	271,772,691	270,404,100	\$275,196,656	278,980,783	285,583,351	291,181,421	296,343,897	301,746,569
Designated Revenues								
Prop. Transfer Taxes for capital improvements	1,528,223	3,000,000	\$ 3,000,000.00	6,583,402	6,000,000	6,000,000	6,000,000	6,000,000
Total Designated Revenues	1,528,223	3,000,000	\$ 3,000,000.00	6,583,402	6,000,000	6,000,000	6,000,000	6,000,000
TOTAL REVENUES AND TRANSFERS	\$ 273,300,914	\$ 273,404,100	\$ 278,196,656	\$ 285,564,185	\$ 291,583,351	\$ 297,181,421	\$ 302,343,897	\$ 307,746,569

(1) This statement is presented on a budgetary basis (i.e., cash).

(2) Total Other Taxes excludes Redemptions-Regular

(4) Adjustments to adopted budget = Transfers from Section 115 Trust Fund of \$3,000,000 + Transfer from Public Liability Fund for Monsanto's Settlement of \$1,792,556

Notes to Multi-Year General Fund Revenue Projections Based on Nine Months FY 2025 Actual

Secured Property Taxes

During the nine months of FY 2025, Secured Property Tax revenues totaled \$55,638,827, which was \$2,324,799 or 4.36% more than the \$53,314,028 received for the same period in FY 2024. This result was less than the County's Certification of Assessed Valuation (received from the County in August 2024), which reflects growth of 6.39%. However, the shortfall was made up with the County payment in April.

Staff projects Secured Property Tax growth of 6.39% in FY 2025; 5.5% in FY 2026 and 3.5% for FY 2027 through FY 2029.

Property Transfer Tax

Given the dramatic slowdown in the real estate market in FY 2023 and FY 2024, the high interest rates (including mortgage rates that exceeded 8% at one point, but have receded to slightly under 7%), and high inflation slowing down consumer spending, staff expected a mild recovery in property sales activity and increases in property values in FY 2025.

Over the 5 years prior to the pandemic, transfer tax revenues grew 6% per year on average, but the high level of mortgage rates and tighter credit standards have made buyers and sellers reluctant to be involved in real estate transactions; this will continue to negatively impact sales prices and volumes somewhat in the next few years.

After the sharp decline in FY 2023 (46.7%) and FY 2024 (23.4%) growth in Property Transfer Tax revenue, Staff expected revenue growth of 8.4% in FY 2025, but the results exceeded expectation and is projected to increase by 24.2% from the FY 2024 results.

During the nine months of FY 2025, Property Transfer Tax totaled \$16,166,344, which was \$3,435,171 or 27.0% more than the \$12,731,173 received for the same period in FY 2024.

The primary reasons for the \$3,435,171 increase in Property Transfer Tax were the following:

- (4) The dollar value of property sales increased by \$231.3 million or 27.2%, from \$849.4 million in the nine months of FY 2024 to \$1.080.7 billion during the same period of FY 2025.
- (5) There were nine property sales of \$10 million or more, with total sales of \$234.7 million in the nine months of FY 2025 compared to five property sales of \$10 million or more, with total sales of \$89.9 million in the nine months of FY 2024; and,
- (6) The number of property sales transactions increased by 16 or 3.0% from 526 in the nine months of FY 2024 to 542 during the same period of FY 2025.

Because of the difficulty in projecting this revenue source in normal times, Staff is projecting an increase of 28.8% in FY 2025 (Including two transactions totaling in excess of \$800,000 in April 2025) and flat revenue from FY 2026 through FY 2029 due to the high uncertainty about the impact of the Trump Administration's trade policy will have on consumer spending, interest rates and the economy.

Measure P Taxes

Measure P taxes totaling \$6,889,800 was collected during the nine months of FY 2025, which was \$3,418,521 or 98.5% more than the \$3,471,279 collected during the same period of FY 2024. This increase resulted primarily from the following: (1) An increase of \$288.2

million or 71.9% in the dollar value of property sales amount in the nine months of FY 2025 versus those in the nine months of FY 2024; (2) The number of property sales transactions increased by 70 or 63.1% during the nine months of FY 2025; and, (3) There were nine property sales of \$10 million or more, with total sales of \$234.7 million in the nine months of FY 2025 compared to five property sales of \$10 million or more, with total sales of \$89.9 million in the nine months of FY 2024.

Because of the difficulty in projecting this revenue source in normal times, Staff is projecting an increase of 45.2% in FY 2025 and flat revenue in FY 2026 through FY 2029 due to the high uncertainty about the impact the Trump Administration's trade policy will have on consumer spending, interest rates and the economy.

Sales Taxes

After getting back to pre-pandemic levels in FY 2023, Sales Tax growth was projected to decrease .1% in FY 2024, increase 2.9% in FY 2025, increase 3.6% in FY 2026, increase 3.2% in FY 2027 and increase 3.1% in FY 2028. However, the City's Sales Tax Consultant has noticed significant softening in some categories in FY 2024 and FY 2025 sales activity.

Therefore, current projections are an increase of .9% in FY 2025, an increase of 1.2% in FY 2026, an increase .9% in FY 2027, an increase 1.73% in FY 2028 and an increase 1.55% in FY 2029. However, these projections were made before President Trump implemented his trade policies.

The City's sales tax consultant is currently working on new projections that will take into account, as best as possible, the impacts of recent changes to federal trade policy.

Utility Users Tax

Utility Users Tax revenue for the nine months of FY 2025 totaled \$14,355,777, which was \$1,602,301 or 12.6% more than the \$12,753,476 received for the same period in FY 2024.

Apart from significant increases in rates in 2022 and 2023, PG&E rate changes in 2024 were the following:

- On January 1, 2024, PG&E rates increased by about 13% across both generation and delivery
- On March 1, 2024, PG&E increased delivery rates by 0.3%
- On April 1, 2024, PG&E rates increased by 1.4%
- Natural gas prices have also increased this year. On September 1, 2024, PG&E implemented an 8.3% increase in natural gas rates.

UUT revenue was projected to increase 2.9% in FY 2025. However, due to gas and electricity rate increases approved by the Public Utilities Commission identified above, the FY total is projected to increase by 12.7%. Staff is projecting flat revenue in FY 2026 through FY 2029.

Transient Occupancy Tax

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.

The total net Transient Occupancy Tax (TOT) revenue reported for the nine months of FY 2025 totaled \$4,473,001 (after deducting \$958,344 in TOT rebates owed), which was \$570,644 or 11.3% less than the \$5,043,645 (after deducting \$913,421 in TOT rebates owed) received for the same period in 2024. The decline was primarily attributable to the failure of one of the six largest hotels to pay TOT in any of the nine months and the failure of another one to pay TOT in the last two months of the period.

Staff is projecting a 6.9% decline in net TOT revenue (TOT minus rebates) of 3.0% in FY 2025 and flat revenue from FY 2026 through FY 2029.

Business License Taxes

Staff projected flat growth in FY 2025 Business License Tax revenue. However, for the nine months of FY 2025 the average Business License tax renewal increased by approximately 5.1%.

As a result, the FY 2025 projection was increased to growth of 1.0%. Growth from FY 2026 through FY 2029 is projected at 2.0%.

Ambulance Fees

Ambulance growth was projected to increase 4% in FY 2024 and flatten out in FY 2025. However, revenue increased \$2,767,548 or 53.8% due to an 8.4% increase in the number of transports and significant fee increases.

A decline of 2.2% in Ambulance Fees revenue was expected for FY 2025, but actual revenue is projected to increase by 1%, from \$7,734,813 to \$8,000,000.

Staff is projecting an 11.3% increase in FY 2026, due primarily to rate increases of 24%; and flat revenue in FY 2027 through FY 2029.

Interest Income

The sharp rise in interest rates triggered by the Feds is a double-edged sword: While the rise in interest rates negatively impacts the City's Property Transfer Taxes (through fewer property sales) and Secured Property Taxes and Vehicle In Lieu Taxes (through lower assessed values), it results in an increase in Interest Income. For FY 2024, Interest Income totaled \$15,155,999, which was \$3,038,974 more than the \$12,117,025 received in FY 2023 and \$8,461,877 received in FY 2022.

During the nine months of FY 2025, the net interest rate earned by the City increased from a range of 2.84% - 3.18% in contrast with the nine months of FY 2024 which increased a range of 2.92% - 3.32%. Despite that, total Interest Income declined because the yield curve was inverted in FY 2024 (i.e., short-term rates were greater than long-term rates) and is not inverted in FY 2025. The yield on overnight securities held in the Fidelity Money Market account and at Wells Fargo Bank dropped to around 4% in the nine months of FY 2025 from 5% for the same period in FY 2024.

Staff projected a decline in interest income of 10.0% in FY 2025, growth of 3.7% in FY 2026 and 3.6% in FY 2027, and no growth in FY 2028 and FY 2029. The growth projected in FY 2026 and FY 2027 is due to the maturity of \$268.85 million of the City's investment portfolio that earns less than 2%.

Impact of The President's Trade Policies

The president imposed tariffs on almost every country in the world, but the ones with the biggest economic impact was the 145% tariffs he has imposed on Chinese goods coming into the US, and the ones imposed on Mexico, Canada and the European Union. China retaliated immediately with a 125% tariff on American goods going into China. The following are some of the impacts expected from Trump's trade policies:

- The Trade Policies Keep the Feds From Lowering Interest Rates and Interest Rates Won't Decline Unless US Economy is in Serious Trouble

Entering 2025, the Federal Reserve was already reluctant to lower short-term interest rates because, although the Core Personal Consumption Expenditures Index (PCE) had declined substantially, it was still above the Fed's 2% goal and stuck around 2.8%. The president's tariffs will significantly increase the core PCE index, and the Feds is highly unlikely to lower short-term rates under these circumstances. At its March 19, 2025 meeting, the Feds left short-term rates unchanged because of the tariff uncertainty. The Feds is now in a bit of a pickle with the threat of stagflation (i.e., both an economic slowdown and rising inflation at the same time). The Feds would normally cut rates to deal with a slowdown, and raise rates to counter higher inflation. The looming economic slowdown and increase in inflation is solely created by the president's tariff policies. With stagflation the likely outcome of these tariff policies, the Feds is unlikely to change interest rates until rising inflation or an economic slowdown gets seriously out of hand.

Despite the Core PCE index failing to reach the Fed's 2% goal, the Feds initially indicated that it wanted to cut short-term interest rates three to four times in 2025, until it became aware of the extent of the tariffs policy. After the tariffs were imposed, the Feds signaled it is no longer committed to lower rates due to the uncertainty surrounding the inflationary and economic impact of tariffs. Some Analysts are now predicting no cuts in 2025 unless the US enters a sharp recession.

- Consumer and Business Spending Will Decline and Move US Towards a Recession and Stagflation

The president's on-again, off-again approach to tariff policy has created high economic anxiety and uncertainty for businesses and consumers as they worry that inflation will increase significantly and the economy will head towards a possibly severe recession. The University of Michigan's survey of consumer sentiment for April 2025 showed a reading that plummeted 11% to 50.8, the second lowest reading on records going back to 1952. "The April 2025 reading was lower than anything seen during the Great Recession. The decline was pervasive and unanimous across age, income, education, geographic region, and political affiliation." Joanne Hsu, the survey's director, said in a release. Sentiment has now lost more than 30% since December 2024.

Most Analysts are now predicting that inflation will rise because of the tariffs and that consumers will spend less as a result- the so called "wealth effect". The "wealth effect" is a behavioral theory suggesting that people spend more as the value of their assets rise, and vice versa. The idea is that consumers feel more financially secure and confident about their wealth when home and investment portfolios increase in value. As stock prices plummet, we can expect consumers to reduce their spending.

- US Treasury Securities May No Longer Be Seen as the Safe Haven it Has Always Been For Investors

However, this won't be enough for the market to move back to US Treasury securities as a haven of quality investors to move into in times of crisis. Flight-to-quality or flight-to-safety is a financial market phenomenon occurring when there is a crisis and investors sell what they perceive to be higher-risk investments and purchase safer investments, primarily US Treasuries, gold and, more recently, crypto currency. This is considered a sign of fear in the marketplace, as investors seek less risk in exchange for lower profits.

In every crisis for the past 20-30 years, when equities are sold off sharply, US bonds were heavily purchased, pushing bond prices up and yields down. The opposite happened on April 8, 2025, as a result of the tariffs imposed which caused equity markets in the US and the rest of the world to collapse. This time the bond market participants didn't see US Treasuries as a haven of quality, it saw them as higher-risk investments that should be avoided. The 30-year Treasury's yield went above 5%, from 4.5% the previous week, and the 10-year Treasury yield rose to 4.4%, from 4.0% the previous week-both dramatic moves in less than one week. China had already retaliated with 125% tariffs on US goods, and European Union states had voted to approve 25% counter-tariff measures against the US to take effect the following day.

- There are Signs Foreign Investors are Running Away from the US Securities and the Dollar

One of the important goals of the Trump Administration is to have the 10-year Treasury Bond yield fall sharply, which would lower mortgage rates and stimulate home purchases. The sharp sell-off in the US government bond market showed market concerns about the fallout of a trade war. Oil prices also fell to \$56/barrel, signaling deteriorating confidence in the strength of the US economy. Therefore, the president was forced to scale back his tariff onslaught because of a "fire sale" in the bond market which could have triggered a financial meltdown.

Conclusion

Projecting revenues many years into the future is inherently difficult to do with accuracy, as shifts in the macroeconomic climate can cause asset valuations and economic output to fluctuate in ways not anticipated at the time projections are finalized. Staff use the best assumptions available, based on historic trends, observation of leading economic indicators, and known changes in the regulatory environment. President Trump has unnecessarily made it more difficult to make those projections with his shifting and uncertain trade policies. The uncertainty surrounding the current macroeconomic environment makes it unusually difficult to determine the impact on future City revenues

First, while the health emergency related to the COVID-19 pandemic has finally receded, and the restrictions that had constrained economic activity have been lifted, it appears that the local economy has been reshaped in ways that will not return to a pre-pandemic "normal." The increase in telecommuting that occurred in the past couple of years may not fully recede. This could have effects on spending activities of residents and employees of City businesses and institutions, as well as the desirability of certain locations for home purchases. The City continues to study and analyze these trends and make adjustments as more data comes in

Second, as reported last year, inflation rose to unacceptably high levels, causing the Federal Reserve Board to tighten monetary policy significantly to combat inflation. As a result, the Fed raised interest rates from a range of 0%-.25% in March 2022 to a range of 5.25%-5.50% currently. During this period the average mortgage rose from a little over 4.1% to as high as 8.0%, and are currently slightly below 7%. The high inflation and high mortgage rates continue to restrict real estate activity, consumer spending and the economy. Recently, the City's Sales Tax Consultant has noted a significant decline in sales activity in a number of categories in Berkeley, resulting in a slowdown in FY 2024 and FY 2025 Sales Tax revenue. Staff has also noticed an underperformance in TOT: FY 2025 growth was projected at 10.2%. However, the actual results through the first nine months of FY 2024 were a decline of 11.3%, as a result two of the six largest hotels having financial difficulties and missing TOT payments.

One positive sign from the Trump Administration is their goal of reducing the rate on the 10-year Treasury bond, to force mortgage rates down and stimulate the real estate market.

Third, gigantic and ongoing federal budget deficits, higher than acceptable inflation rates and the Federal Reserve Board tightening of the monetary supply to fight high inflation have replaced the COVID-19 pandemic as the biggest headwinds to economic growth in the City over the next few years. The Fed Chairman said the Feds will keep interest rates at a high level until its preferred inflation index (i.e., Core Personal Consumption Expenditure Index or PCE Index) declines below its target of 2% and the Feds is convinced it will remain so. It was still at 2.8% in February 2025. The Feds was doing a good job of engineering a soft landing for the economy (i.e., slowing the economy by tightening the money supply but not creating a recession) until President Trump started implementing his economic policies, especially his trade policies. Now it appears the US is headed towards a recession. The proposed \$1.8 trillion federal budget deficit for FY 2025 will require the issuance of an additional \$1.8 trillion in Treasury Bonds to fund the deficit. The federal budget deficit for FY 2026 and beyond are projected to worsen. The Congressional Budget Office (CBO) estimates that extending all of the tax cuts set to expire at the end of 2025 would add \$4.7 trillion to the deficits over the next 10 years (or an average of \$470 billion/year). This additional huge supply of bonds may overwhelm demand for Treasury Bonds and put further upward pressure on long-term interest rates, including mortgage rates.

As discussed under Secured Property Taxes and Property Transfer Taxes, the upward pressure on mortgage rates has lowered the growth rate for projected Secured Property Taxes, Vehicle In Lieu Taxes and Property Transfer Taxes; as a result, the City General Fund has, at least for the near term, lost its three primary drivers of annual growth, despite the rebound in FY 2025. As a result, the overall growth in General Fund revenue will struggle to remain positive. Fortunately for the City, this huge loss of General Fund revenue has been offset by significant increases in Interest Income and Ambulance Fees, but these increases may not be permanent. The inflation trends were headed in the right direction, but that success has been affected by the new trade policies and its effect will be impactful for a very long time.

Fourth, nuclear arms talk between the US and Iran have been restarted and both sides have indicated that progress is being made. The war in Europe between Ukraine and Russia continues, the war in the Middle East has again escalated. The manipulation of oil supplies by OPEC+ have the potential to dramatically reshape global markets, inflation and interest rates, especially if Russian oil and natural gas are cut off from the rest of the world. This would drive fuel and transportation prices higher, with downstream effects on the prices of most goods. This could keep the inflation rate and interest rates higher for a longer period of time, and negatively impact consumer spending.

Any one or a combination of these factors could necessitate further revision of the projections presented here. Staff will continue to monitor the revenues we actually receive and changes in the economic environment, so that we may update or revise our projections if changes in our forecasts are warranted.

Summary of FY 2026 Proposed Budget Update by Funding Source

Fund Description	Adopted FY 2026		Proposed Update FY 2026	
	Revenue(b)	Expenses	Revenue(b)	Expenses
General Fund (a)				
GF Discretionary	\$284,047,716	\$296,120,772	\$311,435,259	\$311,435,259
GF Payroll Deduction Trust	273,854	750,000	6,273,854	6,750,000
GF Catastrophic Leave	-	-	-	-
U1 Housing	6,200,000	5,798,189	6,500,000	8,235,534
Climate Equity Action	-	-	-	-
GF Stabilization Reserves	-	-	-	-
GF Catastrophic Reserves (a)	-	-	-	-
Special Revenue Funds				
Library Tax	26,496,011	27,226,616	33,822,805	29,382,885
Library Trans Based Reimbur	-	2,000,000	-	4,000,000
Library Grants	68,420	67,526	82,300	99,884
Library Friends & Gifts	150,000	150,000	150,000	222,150
Library Foundation	100,000	200,000	100,000	200,000
Asset Forfeiture	55,000	201,000	55,000	61,000
Special Tax for Disabled	1,768,380	1,770,380	3,536,099	1,804,044
Workforce Investment Act	35,542	59,100	56,025	64,135
SEC 108 HUD Loan Grant Asst	626,723	1,183,612	626,723	1,183,612
Fund Raising Activities	43,000	51,222	43,000	54,789
Gilman Sport Field	595,331	327,550	640,671	335,382
Gilman Fields Reserve	150,000	-	150,000	-
Animal Shelter	45,000	52,480	45,000	52,480
Paramedic Assessment District	4,709,895	4,740,925	4,762,609	4,894,321
Domestic Violence Prevention	25,000	29,557	32,717	32,490
Affordable Housing Mitigation	6,086,371	28,708,619	862,978	1,918,719
Affordable Child Care	11,851	13,275	11,851	13,275
Inclusionary Housing Program (a)	220,809	718,432	391,092	438,731
Condo Conversion Program	313,220	510,819	41,981	534,833
Playground Camp	3,287,851	3,963,019	3,951,397	4,387,369
State Proposition 172 (a)	931,227	448,975	931,227	448,976
State Transportation Tax	6,684,448	7,764,859	6,887,738	7,686,498
CDBG	4,437,743	4,594,617	4,437,743	3,076,701
Rental Housing Safety Prog	1,783,780	2,627,557	2,738,000	2,804,807
Meas B Local Streets and RDS	-	7,551	-	61,882
Meas B Bike and Pedestrian	-	-	-	-
Meas B Paratransit	-	36,797	-	17,016
Meas F ALA CT VRF ST and RD	505,898	512,375	483,745	462,227
Meas BB Local Streets and RD	7,990,480	7,277,314	7,804,724	7,507,298
Meas BB Bike and Pedestrian	864,497	2,044,674	849,875	1,762,862
Meas BB Paratransit	969,418	977,750	969,418	967,484
One Time Funding	-	-	-	-
Park Tax (a)	18,877,077	20,482,665	22,921,333	24,534,028
Street and Open Space Impr	-	200,000	-	200,000

Summary of FY 2026 Proposed Budget Update by Funding Source

Fund Description	Adopted FY 2026		Proposed Update FY 2026	
	Revenue(b)	Expenses	Revenue(b)	Expenses
Meas GG Fire Preparation Tax	5,984,389	6,008,296	6,372,071	6,289,268
Street Lighting	2,240,939	3,255,594	2,240,939	3,284,660
Business Economic Development	150,000	156,387	150,000	156,387
Citywide RLF	-	-	-	-
Miles Lab	-	-	-	-
Employee Training	750,000	875,334	750,000	822,177
UC Settlement	3,151,425	5,169,181	3,151,425	5,521,394
Cultural Trust	-	119,854	-	-
Private Party Sidewalks (a)	100,000	100,000	100,000	100,000
Public Art	62,199	122,366	213,282	64,367
Lillie B. Wall Memorial (a)	-	-	-	-
Vital and Health Statistic	30,000	30,292	30,292	30,292
East Bay Public Utilities Comm	-	-	-	-
PERS Savings	-	-	-	6,000,000
Health State Aid Realignment	3,703,018	4,355,074	5,830,976	6,844,776
Tobacco Control	300,000	360,036	384,950	382,250
Mental Health State Aid Realig (a) (c)	2,710,000	5,367,256	3,224,274	6,335,939
City Optional Public Safety	250,000	272,448	250,000	272,448
ALA CT Abandoned Veh Abt Auth (a)	103,000	122,551	102,329	101,285
Measure FF Public Safety	10,304,630	11,334,569	10,969,060	12,926,348
Fair Elections (a)	612,210	657,868	612,210	664,752
Measure FF Street Repair			22,500,000	
Grants Funds (a)				
Operating Grants Federal	36,362	36,362	156,794	155,304
Operating Grants State	975,688	7,974,529	3,877,375	7,723,545
Capital Grants Federal (b)	-	-	-	-
Capital Grants State (b)	562,500	750,000	562,500	750,000
Capital Grants Local (a)	75,000	100,000	75,000	100,000
OTS DUI Enforsmt Educ Prg	150,000	149,321	150,000	149,321
HUD (a)	605,000	907,322	2,478,137	2,524,030
ESGP	207,000	235,870	237,965	452,137
Health (General)	2,113,978	2,482,390	2,692,819	2,733,843
Target Case Mgmt/Linkages (a)	-	1,521,661	682,923	1,491,747
Alameda County Tay Tip (a)	-	-	-	-
Mental Health Service Act	12,240,360	11,581,045	12,240,360	11,265,993
Health (Short/Doyle) (a)	6,422,700	7,552,479	6,422,700	7,235,143
Epsdt Expansion Proposal (a)	6,422,700	494,992	676,102	669,282
Alcoholic Bev Ctr Ots/Uc	50,000	60,237	50,000	60,237
Youth Lunch (a)	65,500	113,153	53,444	50,838
Sr. Nutrition (Title III) (a)	213,573	220,843	265,132	262,905
C.F.P. Title X (a)	200,000	206,432		(0)
Berk Unif Sch Dist Grant	508,148	222,045	266,754	216,871
Vector Control (a)	350,000	378,735	380,350	485,945

Summary of FY 2026 Proposed Budget Update by Funding Source

Fund Description	Adopted FY 2026		Proposed Update FY 2026	
	Revenue(b)	Expenses	Revenue(b)	Expenses
Alameda County Grants (a)	832,834	918,626	1,125,740	1,115,784
Sr Supportive Social Serv (a)	156,803	127,211	119,572	118,794
Family Care Support Prog (a)	188,274	92,441	113,141	112,253
CA Integrated Waste Mgmt	3,933	5,244	3,933	5,244
Housing Mitigation	-	1,126,763		1,362,494
Calhome Program	-	200,000	200,000	221,240
Community Action Program	281,777	284,776	299,495	291,358
OneTime Grant:No Cap Exp (a)	4,665,654	2,555,441	716,250	758,064
MTC	564,620	752,827	564,620	752,827
FEMA	1,306,400	657,133	1,000,000	2,869,444
Alameda County Waste Mgmt	360,000	345,000	360,000	345,000
State Dept Conserv/Recycling	32,000	32,000	32,000	32,000
Caltrans Grant	-	-		-
Shelter+Care HUD	6,461,774	6,693,929	7,183,554	7,334,881
Shelter+Care County	906,212	929,430	1,022,704	1,041,448
JAG Grant	50,000	60,759	50,000	60,759
BioTerrorism Grant	289,000	544,062	339,517	307,040
Local Housing Trust Fund	-	-		-
ARPA Local Fiscal Recovery	-	373,311		-
Capital Projects Funds				
Capital Improvements	13,490,788	16,222,364	13,823,742	18,155,130
Phone System Replacement	-	449,408	-	449,408
Funds Replacement	-	2,817,732	-	3,065,223
Peg Access Facilities	-	100,000	-	267,210
Meas M ST and WTRSHD Imprv	-	-	-	-
Meas G Public Safety Bldg	-	-	-	-
Street Improvement	-	-	-	-
Park Acquisition Development	192	-	192	-
Income Housing Fund WBIP	-	-	-	-
Meas T1 Infrstr and Fac	20,500,000	4,905,218	20,500,000	4,106,327
Meas O Affordable Housing	-	6,445,567	-	8,176,509
Enterprise Funds				
Zero Waste	61,289,555	60,948,736	61,289,555	61,372,048
Mar Coastal Conservancy	-	-	-	-
Mar Dept of Boating & Wtrwy	-	-	-	-
Marina Operations/Maint	7,881,864	8,689,864	8,612,788	7,663,273
Sanitary Sewer Operation	24,986,977	32,870,225	24,986,977	33,533,465
Private Sewer Lateral (a) (d)	240,501	83,243	240,501	80,849
Clean Storm Water	4,551,890	7,947,976	4,551,890	8,457,524
Permit Service Center	19,709,270	26,725,504	17,753,626	27,883,725
Unified Program (CUPA)	964,450	953,174	986,950	1,021,938
Off Street Parking Fund	5,091,895	7,129,181	4,873,145	7,203,523
Parking Meter Fund	9,712,789	9,920,570	8,566,243	10,178,760

Summary of FY 2026 Proposed Budget Update by Funding Source

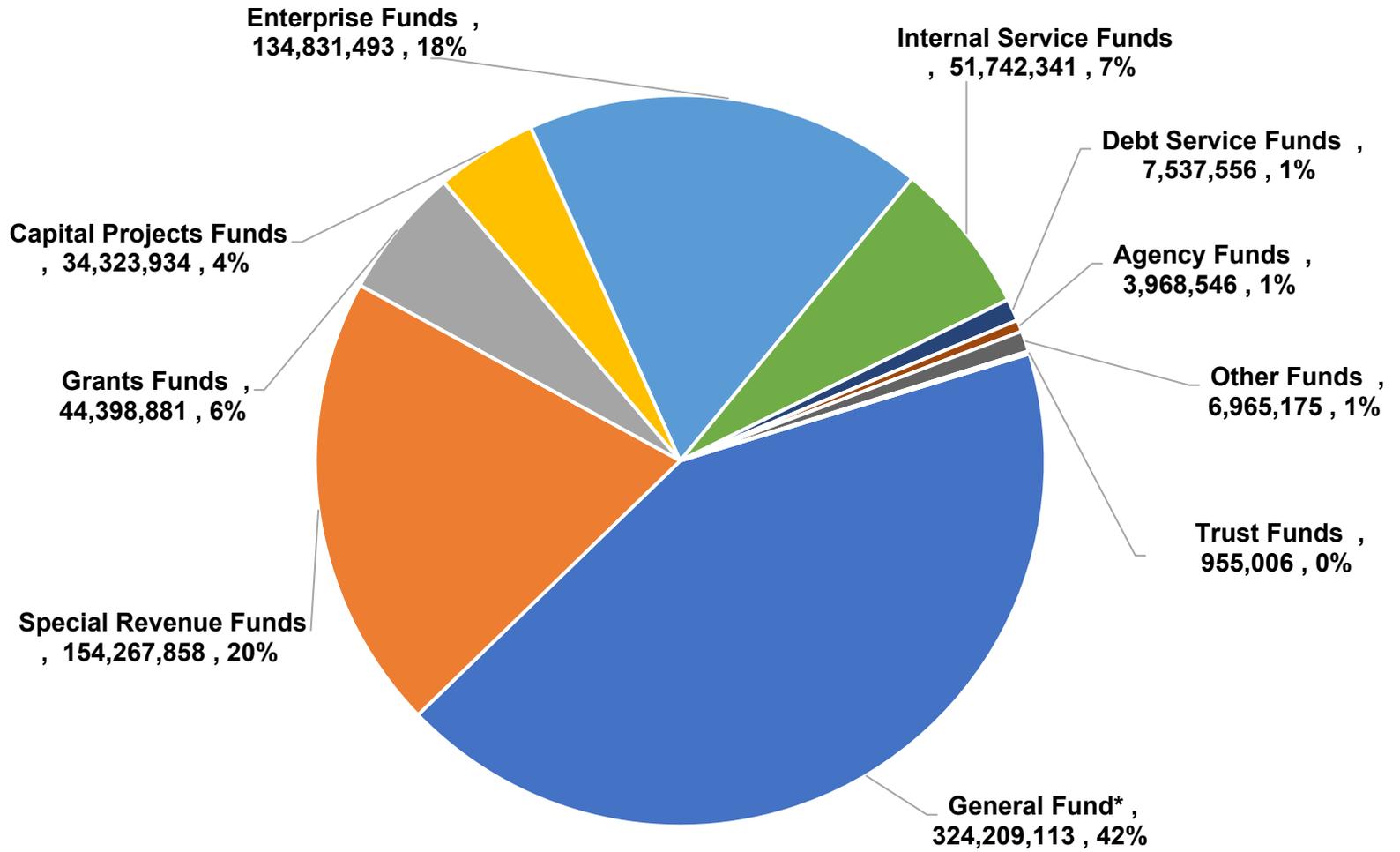
Fund Description	Adopted FY 2026		Proposed Update FY 2026	
	Revenue(b)	Expenses	Revenue(b)	Expenses
Bldg Purchases & Mgmt	2,969,817	3,887,359	2,969,817	3,879,644
Internal Service Funds				
Equipment Replacement	4,754,926	6,633,967	4,754,577	6,536,146
Equipment Maintenance	6,461,013	10,134,908	6,461,013	10,385,092
Building Maintenance	3,821,039	5,535,588	3,821,039	5,518,650
Central Services	225,000	401,512	225,000	411,006
Worker's Compensation	9,569,358	6,657,045	9,569,358	11,788,212
Sick and Vacation Payouts	-	-	-	-
Public Liability	3,446,161	3,763,038	3,446,161	3,760,097
Catastrophic Loss	6,676,893	3,447,023	6,676,893	3,447,023
IT Cost Allocation	16,788,300	18,980,873	16,788,300	24,594,807
Debt Service Funds				
Meas FF Library	1,604,969	1,337,638	1,604,969	1,330,513
2015 GORBS for 2007 GORBS	3,309,864	2,047,259	3,309,864	2,043,981
Berkeley Repertory Theatre	499,802	499,820	499,802	499,849
2015 GORBS for 2002 GORBS	1,463,321	378,696	1,463,321	378,696
2015 GORBS for 2007 GORBS SERA	256,987	142,540	256,987	142,312
2015 GORBS for 2008 Anml Shltr	-	480,184	-	479,416
2010 COP Animal Shelter	402,613	140,085	402,613	140,085
Meas M St and Wtrshd Imprv	-	1,630,863	-	1,639,250
Meas T1 Infrstr and Fac	-	4,699,006	-	3,755,881
Measure O Housing Bonds	-	2,007,265	-	4,600,873
Successor Agency				
Successor Agency WBIP	-	-	-	-
Successor Acy Savo Dsf	-	57,120	-	57,120
Agency Funds				
Sustainable Energy 2	-	-	-	-
Thousand Oaks Undergrounding	-	98,448	-	100,096
Meas H School Tax	500,000	500,000	500,000	500,000
CFD No. 1 Diaster Fire Prot	-	107,914	-	107,904
CFD No. 1 MelloRoos	-	777,134	-	778,589
Sick Leave Entitlement	201,501	322,955	201,501	322,955
Berkeley Tourism Bus. Imp. Dst	762,486	762,486	762,486	762,486
Elmwood Bus. Imp. Dist	30,000	30,000	30,000	30,000
Solano Ave Bus. Imp. Dist	25,000	25,000	25,000	25,000
Telegraph Bus. Imp. Dist	616,664	616,664	616,664	616,664
North Shattuck Bus. Imp. Dist	228,135	228,135	228,135	228,135
Dwntwn Berk Prop and Impr Dist	1,604,760	1,604,760	1,604,760	1,604,760
Other Funds				
Rent Stabilization Board	6,965,175	8,047,595	6,965,175	8,473,266
BHA Section 8 Voucher	-	-	-	-
Trust Funds				
Safety Members Pension	551,804	-	551,804	-

Summary of FY 2026 Proposed Budget Update by Funding Source

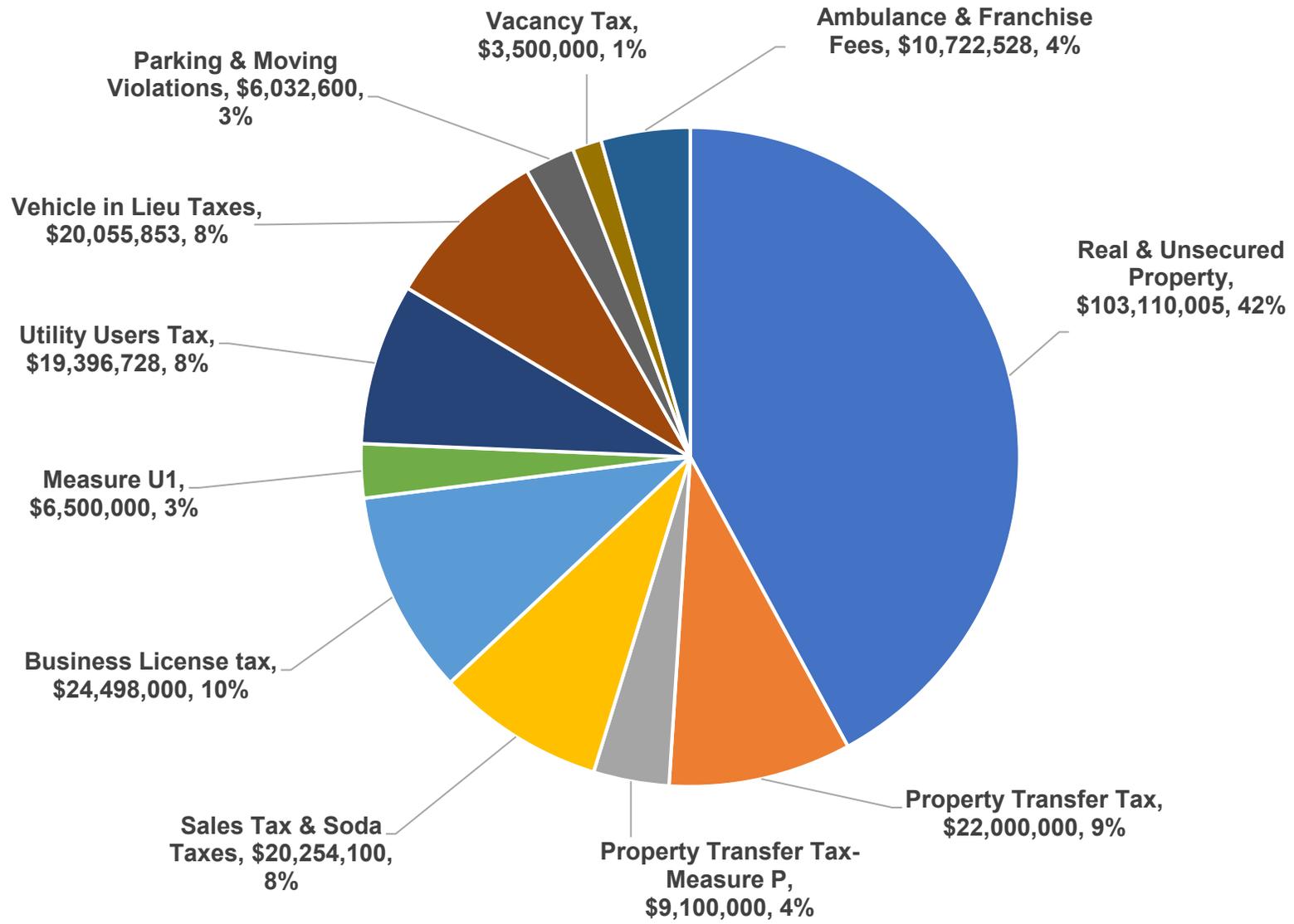
Fund Description	Adopted FY 2026		Proposed Update FY 2026	
	Revenue(b)	Expenses	Revenue(b)	Expenses
Safety Members PensionAnnuity	3,066	-	3,066	-
Police Medical Trust Fund	-	48,281	-	48,281
Retiree Med Fund BHA	-	2,970	-	2,970
Retiree Med Ben IBEW	-	2,563	-	2,563
Retiree Med Bene Local 1	-	22,595	-	22,595
Retiree Med Bene Z1 Mgmt	-	4,000	-	4,000
Retiree Med Ben Z2 To Z6	-	12,000	-	12,000
Retiree Med Ben Local 535	-	32,191	-	32,191
Retiree Med Ben Local 790	-	37,106	-	37,106
Pol Ee Retiree Hlt Ast Pl	400,136	6,500	400,136	6,500
Fire Medical Trust Fund	-	45,571	-	45,571
Revenue & Expenditure Totals:	698,663,103	783,017,121	763,199,903	819,249,980

- (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 2026 grant revenues and expenditures will be adjusted to match once award amounts are known.
- (d) FY 2026 numbers are unofficial and have not been approved yet by the Board of Library Trustees or the Rent Stabilization Board.

FY 2026 Proposed Budget Update Revenue by Funding Source
\$763,199,902



FY 2026 Proposed Budget Update General Fund Revenue Summary Chart



Summary of Expenditures by Department – All Funds

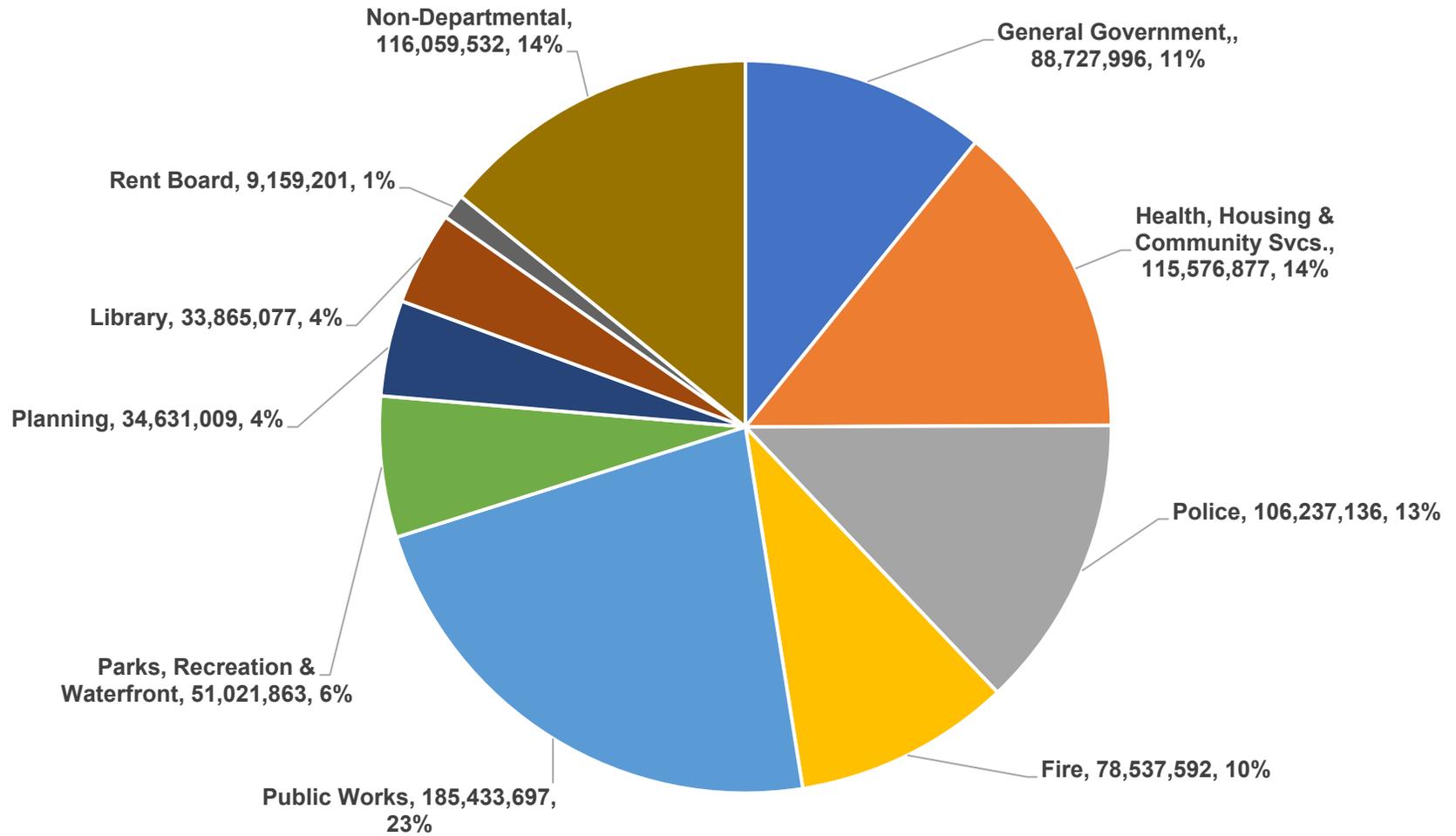
	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	FY 2026 Update
Mayor and Council	3,334,706	3,943,449	4,203,792	5,929,940	5,975,686	7,936,134
City Auditor	2,691,656	2,711,752	3,157,444	3,759,532	3,838,168	3,934,495
Rent Stabilization Board	5,803,126	6,784,836	7,028,903	8,489,208	8,597,595	9,159,201
Police Accountability (a)	808,594	909,307	1,210,483	1,484,847	1,524,120	1,522,348
City Manager's Office	18,417,010	19,826,926	22,096,549	18,116,987	18,383,457	18,949,471
Berkeley Public Library	18,476,578	19,951,914	24,026,043	29,196,378	29,606,293	33,865,077
City Attorney	6,200,456	7,880,612	9,112,692	9,290,707	9,425,305	9,825,142
City Clerk	2,398,903	2,876,230	2,823,822	3,518,483	3,576,397	3,709,023
Finance	8,738,585	8,872,348	8,938,144	11,823,352	11,963,574	12,026,929
Human Resources	3,574,288	4,588,216	5,551,340	5,993,013	6,198,864	6,804,564
Information Technology	16,446,318	15,454,602	15,298,230	23,471,574	23,651,297	24,019,890
Health, HSG & Community Svc	91,780,017	102,059,650	108,295,302	137,886,421	138,029,239	115,576,877
Parks, Recreation & Waterfront	63,534,473	45,578,024	48,266,958	47,477,378	47,713,333	51,021,863
Planning & Development	22,433,636	24,148,382	26,533,191	33,307,721	33,268,672	34,631,009
Public Works	140,757,034	133,012,197	149,296,617	196,515,790	181,881,632	185,433,697
Police	82,753,749	89,672,154	90,716,174	91,311,450	94,797,598	106,237,136
Fire & Emergency Services	58,014,195	62,872,373	68,731,246	71,480,646	73,060,880	78,537,592
Non-Departmental (b)	126,738,115	119,779,636	133,946,419	94,266,290	91,525,011	116,059,532
Total All Funds	672,901,439	670,922,608	729,233,350	793,319,717	783,017,121	819,249,981

* FY 2025 & FY 2026 General Fund numbers do include adopted Tier 1 funding recommendations

(a) Police Review Commission has become the Office of the Director of Police Accountability in FY 23

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

FY 2026 Update Summary of Expenditures by Department – All Funds \$819,249,981



Summary of Expenditures by Department – General Fund

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	FY 2026 Update
Mayor and Council	3,334,706	3,939,049	4,203,792	5,929,940	5,975,686	7,936,134
City Auditor	2,627,178	2,633,227	3,078,425	3,657,880	3,734,615	3,891,057
Rent Stabilization Board (a)	-	568,412	554,214	-	-	-
Police Accountability	808,594	909,307	1,210,483	1,484,847	1,524,120	1,522,348
City Manager's Office	12,034,751	13,385,432	15,438,698	14,352,200	14,591,829	15,383,455
City Attorney	2,648,008	3,701,943	5,332,589	5,612,249	5,662,267	6,065,046
City Clerk	2,231,818	2,550,697	2,114,865	2,867,551	2,918,529	3,044,270
Finance	6,827,434	7,075,971	7,188,353	9,302,267	9,415,265	9,544,384
Human Resources	2,052,893	2,971,640	3,819,103	3,928,242	4,073,809	4,696,613
Information Technology	1,446,933	882,432	1,077,796	1,580,760	1,580,760	1,580,760
Health, HSG & Community Svc	32,619,369	28,154,030	36,867,755	31,950,903	33,283,018	34,039,371
Parks, Recreation & Waterfront	8,757,651	9,693,628	12,640,006	9,625,120	9,719,820	10,345,805
Planning & Development	2,629,757	2,924,671	3,153,666	3,745,098	3,802,944	3,731,131
Public Works	6,859,822	7,066,623	7,100,535	7,046,369	7,209,627	7,545,711
Police	77,916,629	84,895,063	85,926,952	86,427,222	89,849,214	101,282,782
Fire & Emergency Services (b)	43,406,934	40,874,529	48,392,171	47,108,481	48,628,122	49,810,350
Non-Departmental	43,112,577	52,800,630	69,050,828	50,930,926	54,151,147	51,016,041
Total	249,315,054	265,027,284	307,150,230	285,550,055	296,120,772	311,435,259

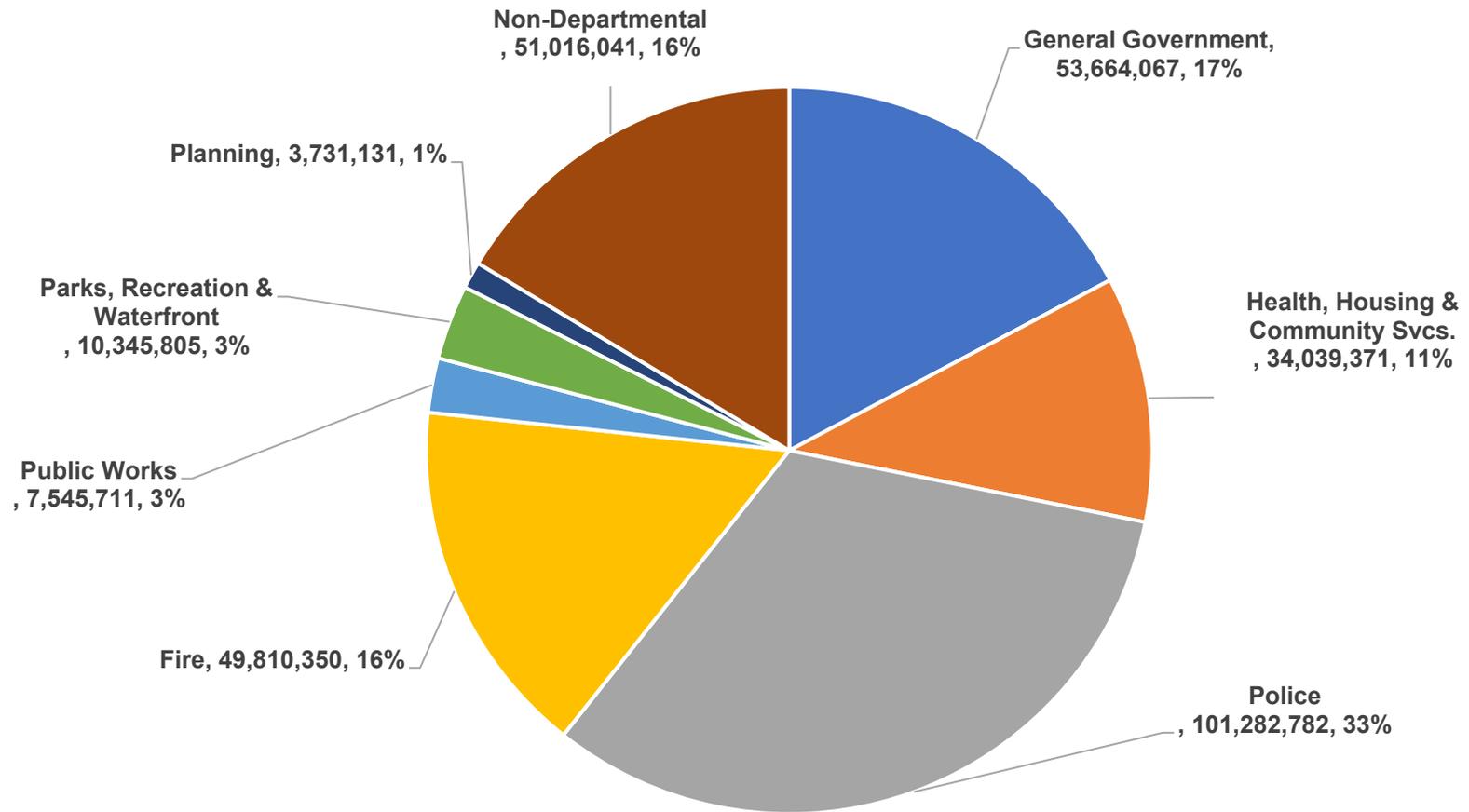
Notes:

* GF total exclude Measure U1 (Fund 016).

(a) Police Review Commission has become the Office of the Director of Police Accountability in FY 2023

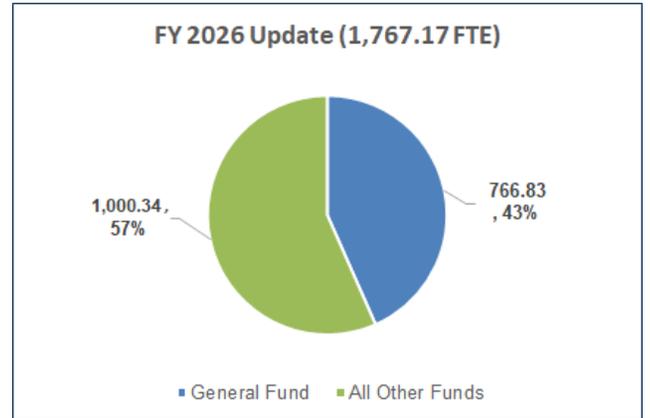
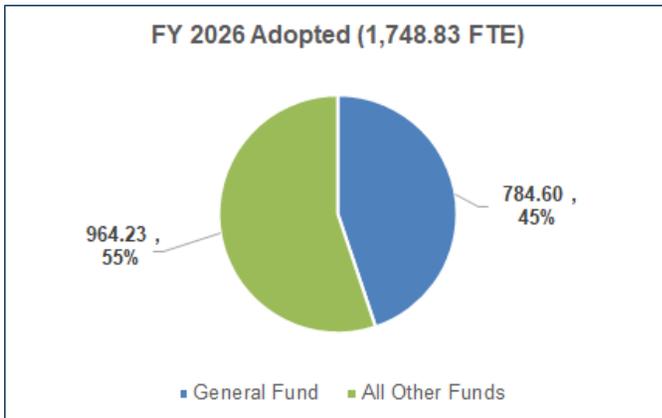
(b) Non-Departmental consists of operational overhead costs such as Property Insurance and School Board Salaries, General Fund allocation for Community Based Organizations, Workers' Compensation costs, Debt Service, and Interfund Transfers.

**FY 2026 Update Summary of Expenditures by Department – General Fund
\$311,435,259**



SUMMARY STAFFING BY DEPARTMENT

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Update
City Attorney	15.00	17.00	17.00	20.00	20.00	20.00
City Auditor	13.50	14.75	15.75	15.75	15.75	15.75
City Clerk	10.00	10.00	10.00	10.00	10.00	10.00
City Manager	47.50	53.50	54.50	56.00	56.00	56.00
Finance	51.00	56.00	56.00	56.00	56.00	56.00
Fire Department	153.00	203.00	205.00	202.00	202.00	214.00
Health, Housing & Community Services	220.10	225.10	238.20	248.20	250.20	253.20
Human Resources	22.00	22.00	26.00	26.00	26.00	27.00
Information Technology	47.00	52.00	51.00	51.00	51.00	51.00
Library	114.85	114.85	118.60	133.05	133.05	131.18
Mayor and Council	15.00	19.00	19.00	23.00	23.00	23.00
Office of the Director of Police Accountability*	4.00	5.00	6.00	6.00	6.00	6.00
Parks, Recreation & Waterfront	107.25	113.00	113.00	113.00	113.00	114.00
Planning & Development	100.33	106.04	108.04	108.89	108.89	109.04
Police Department	281.00	302.00	302.00	302.00	302.00	302.00
Public Works	323.00	340.00	341.94	349.94	349.94	351.00
Rent Board	24.55	23.55	25.00	26.00	26.00	28.00
Full Time Equivalent Employee (FTE) Total	1,549.08	1,676.79	1,707.03	1,746.83	1,748.83	1,767.17



FY 2026 POSITION SUMMARY BY DEPARTMENT

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Update
CITY ATTORNEY'S OFFICE						
Assistant City Attorney	1.00	1.00	1.00	1.00	1.00	1.00
Assistant to the City Attorney	0.00	1.00	1.00	1.00	1.00	1.00
City Attorney	1.00	1.00	1.00	1.00	1.00	1.00
Deputy City Attorney I	0.00	0.00	0.00	2.00	2.00	2.00
Deputy City Attorney III	7.00	8.00	0.00	0.00	0.00	0.00
Deputy City Attorney IV	0.00	0.00	8.00	8.00	8.00	8.00
Legal Office Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Paralegal	2.00	2.00	2.00	2.00	2.00	2.00
Risk Manager	0.00	0.00	0.00	1.00	1.00	1.00
Senior Legal Secretary (#)	3.00	3.00	3.00	3.00	3.00	3.00
TOTAL CITY ATTORNEY	15.00	17.00	17.00	20.00	20.00	20.00
CITY AUDITOR'S OFFICE						
Accounting Office Specialist III	1.50	1.75	0.00	0.00	0.00	0.00
Accounting Technician	2.00	2.00	3.75	3.75	3.75	3.75
Administrative Assistant	1.00	1.00	1.00	1.00	1.00	1.00
Audit Manager	1.00	1.00	2.00	3.00	3.00	3.00
Auditor I	1.00	1.00	1.00	1.00	1.00	1.00
Auditor II	2.00	2.00	2.00	3.00	3.00	3.00
Auditor II **	0.00	1.00	1.00	0.00	0.00	0.00
City Auditor	1.00	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	1.00
Senior Auditor	3.00	3.00	3.00	2.00	2.00	2.00
TOTAL CITY AUDITOR'S OFFICE	13.50	14.75	15.75	15.75	15.75	15.75
CITY CLERK'S OFFICE						
Assistant City Clerk	3.00	3.00	3.00	4.00	4.00	4.00
Assistant Management Analyst	1.00	1.00	1.00	0.00	0.00	0.00
City Clerk	1.00	1.00	1.00	1.00	1.00	1.00
Deputy City Clerk	1.00	1.00	1.00	1.00	1.00	1.00
Office Specialist II	1.00	1.00	0.00	0.00	0.00	0.00
Office Specialist III (#)	2.00	2.00	4.00	4.00	4.00	4.00
Records Assistant	1.00	1.00	0.00	0.00	0.00	0.00
TOTAL CITY CLERK'S OFFICE	10.00	10.00	10.00	10.00	10.00	10.00
CITY MANAGER'S OFFICE						
Accounting Office Specialist III	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Assistant (#)	1.00	3.00	3.00	3.00	3.00	3.00
Administrative Hearing Examiner	1.00	1.00	1.00	1.00	1.00	1.00
Animal Control Officer	4.00	4.00	4.00	4.00	4.00	4.00
Animal Services Assistant	3.50	3.50	3.50	4.00	4.00	4.00
Animal Services Manager	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Management Analyst	1.00	0.00	0.00	0.00	0.00	0.00
Assistant to the City Manager	3.00	4.00	4.00	3.00	3.00	3.00
Assistant to the City Manager ***	0.00	1.00	1.00	1.00	1.00	1.00
Associate Management Analyst	2.00	1.00	1.00	0.00	0.00	0.00
Budget Manager	1.00	1.00	1.00	1.00	1.00	1.00
City Manager	1.00	1.00	1.00	1.00	1.00	1.00
Civic Arts Coordinator	1.00	3.00	2.00	2.00	2.00	2.00

FY 2026 POSITION SUMMARY BY DEPARTMENT

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Update
Code Enforcement Officer II	2.00	2.00	2.00	2.00	2.00	2.00
Code Enforcement Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Communications Specialist	0.00	1.00	1.00	2.00	2.00	2.00
Community Development Project Coordinator	1.00	0.00	1.00	1.00	1.00	1.00
Community Services Specialist I	1.00	1.00	1.00	1.00	1.00	1.00
Community Services Specialist II	1.00	1.00	1.00	1.00	1.00	0.00
Community Services Specialist III	0.00	0.00	0.00	0.00	0.00	1.00
Deputy City Manager (#)	2.00	2.00	2.00	2.00	2.00	2.00
Digital Communications Coordinator (#)	3.00	3.00	3.00	3.00	3.00	3.00
Diversity, Equity and Inclusion (DEI) Officer	0.00	0.00	0.00	1.00	1.00	1.00
Economic Development Project Coordinator	2.00	2.00	2.00	2.00	2.00	2.00
Health Services Program Specialist	1.00	0.00	0.00	0.00	0.00	0.00
Homeless Services Coordinator	0.00	1.00	1.00	1.00	1.00	1.00
Manager of Economic Development	1.00	1.00	1.00	1.00	1.00	1.00
Office Specialist II	1.00	1.00	1.00	1.00	1.00	1.00
Office Specialist III	2.00	2.00	2.00	2.00	2.00	2.00
Program Manager I (#)	0.00	0.00	0.00	0.00	0.00	1.00
Program Manager II	0.00	0.00	1.00	1.00	1.00	2.00
Registered Veterinary Technician	1.00	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	1.00
Senior Animal Control Officer	1.00	1.00	1.00	1.00	1.00	1.00
Senior Economic Development Project Coordinator	0.00	1.00	1.00	1.00	1.00	1.00
Senior Management Analyst	5.00	5.00	5.00	6.00	6.00	4.00
Social Services Specialist	1.00	2.00	2.00	2.00	2.00	2.00
TOTAL CITY MANAGER'S OFFICE	47.50	53.50	54.50	56.00	56.00	56.00

FINANCE DEPARTMENT

Accountant I	1.00	1.00	1.00	1.00	1.00	1.00
Accountant II	3.00	3.00	3.00	3.00	3.00	3.00
Accounting Manager	1.00	1.00	1.00	1.00	1.00	1.00
Accounting Office Specialist II (#)	7.00	9.00	9.00	8.00	8.00	8.00
Accounting Office Specialist III	4.00	4.00	4.00	5.00	5.00	5.00
Accounting Office Specialist Supervisor	3.00	4.00	4.00	4.00	4.00	4.00
Accounting Technician	2.00	2.00	2.00	2.00	2.00	2.00
Administrative Secretary	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Management Analyst	1.00	1.00	1.00	1.00	1.00	1.00
Associate Management Analyst	1.00	1.00	1.00	1.00	1.00	1.00
Buyer	1.00	1.00	1.00	1.00	1.00	1.00
Contract Administrator	1.00	1.00	1.00	1.00	1.00	1.00
Customer Service Specialist II (#)	5.00	5.00	5.00	4.00	4.00	4.00
Customer Service Specialist III	0.00	0.00	0.00	1.00	1.00	1.00
Customer Service Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Director of Finance	0.00	1.00	1.00	1.00	1.00	1.00
Director of Finance	1.00	1.00	1.00	1.00	1.00	1.00
Field Representative	2.00	0.00	0.00	0.00	0.00	0.00
General Services Manager	1.00	1.00	1.00	1.00	1.00	1.00
Information Systems Specialist	1.00	1.00	1.00	1.00	1.00	1.00
Mail Services Aide	1.00	1.00	1.00	1.00	1.00	1.00
Revenue Collection Manager	1.00	1.00	1.00	1.00	1.00	1.00
Revenue Development Specialist I	2.00	4.00	4.00	4.00	4.00	4.00
Revenue Development Specialist II	2.00	2.00	2.00	2.00	2.00	2.00
Revenue Development Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Senior Accountant	2.00	2.00	2.00	2.00	2.00	2.00
Senior Buyer	2.00	2.00	2.00	2.00	2.00	2.00

FY 2026 POSITION SUMMARY BY DEPARTMENT

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Update
Senior Field Representative	1.00	1.00	1.00	1.00	1.00	1.00
Senior Systems Analyst	0.00	1.00	1.00	1.00	1.00	1.00
Systems Accountant	1.00	1.00	1.00	1.00	1.00	1.00
Treasury Manager	1.00	1.00	1.00	1.00	1.00	1.00
TOTAL FINANCE DEPARTMENT	51.00	56.00	56.00	56.00	56.00	56.00

FIRE DEPARTMENT

Accounting Office Specialist II	0.00	1.00	1.00	1.00	1.00	1.00
Accounting Office Specialist III	4.00	4.00	4.00	4.00	4.00	4.00
Administrative & Fiscal Services Manager	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	3.00	3.00	3.00	3.00	3.00
Administrative Secretary	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Fire Chief	2.00	4.00	3.00	3.00	3.00	3.00
Assistant Fire Inspector	0.00	0.00	0.00	0.00	0.00	1.00
Assistant Management Analyst	1.00	1.00	1.00	1.00	1.00	1.00
Associate Management Analyst	1.00	2.00	2.00	2.00	2.00	2.00
Battalion Chief	3.00	3.00	3.00	3.00	3.00	3.00
Communications Specialist	0.00	1.00	1.00	0.00	0.00	0.00
Deputy Fire Chief	1.00	1.00	2.00	2.00	2.00	2.00
Deputy Fire Marshal	1.00	1.00	1.00	1.00	1.00	1.00
Emerg. Medical Svcs. Qual. Improv. & Educ. Coord.	0.00	1.00	1.00	1.00	1.00	1.00
Emergency Services Coordinator	3.00	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	2.00
Fire Apparatus Operator	33.00	33.00	33.00	33.00	33.00	33.00
Fire Captain I/II	31.00	33.00	33.00	33.00	33.00	33.00
Fire Chief	1.00	1.00	1.00	1.00	1.00	1.00
Fire Marshal	1.00	1.00	1.00	1.00	1.00	1.00
Fire Prevention Inspector (Sworn)	1.00	8.00	8.00	8.00	8.00	7.00
Fire Prevention Inspector (Civilian)	2.00	0.00	0.00	0.00	0.00	0.00
Firefighter (#)	54.00	57.00	57.00	42.00	42.00	53.00
Limited Term Emergency Medical Technician (#)	0.00	12.00	12.00	10.00	10.00	10.00
Mechanic	0.00	0.00	0.00	1.00	1.00	1.00
Office Specialist II	2.00	2.00	2.00	2.00	2.00	2.00
Office Specialist III	1.00	2.00	2.00	2.00	2.00	2.00
Paramedic (#)	0.00	18.00	18.00	31.00	31.00	32.00
Paramedic Supervisor I	6.00	7.00	7.00	7.00	7.00	7.00
Principal Program Manager	0.00	0.00	1.00	1.00	1.00	1.00
Program Manager II	0.00	0.00	1.00	1.00	1.00	1.00
Program Manager II****	0.00	0.00	0.00	1.00	1.00	1.00
TOTAL FIRE DEPARTMENT	153.00	203.00	205.00	202.00	202.00	214.00

HEALTH, HOUSING & COMMUNITY SERVICES

Accounting Office Specialist III	3.00	3.00	3.00	3.00	3.00	3.00
Accounting Office Specialist Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Accounting Technician	1.00	1.00	1.00	1.00	1.00	1.00
Administrative & Fiscal Services Manager	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Secretary	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Manager of Mental Health	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Management Analyst	6.00	5.00	5.00	10.00	10.00	11.00
Assistant Mental Health Clinician	3.00	2.00	1.00	1.00	1.00	1.00
Associate Management Analyst	5.00	7.00	9.00	9.00	9.00	9.00
Associate Planner	1.00	1.00	0.00	0.00	0.00	0.00

FY 2026 POSITION SUMMARY BY DEPARTMENT

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2026
	Actual	Actual	Actual	Actual	Adopted	Update
Behavioral Health Clinician I	6.00	8.00	8.00	8.00	8.00	7.00
Behavioral Health Clinician II (#)	24.50	26.00	25.00	27.00	27.00	27.00
Building Inspector I (Cert)	1.00	1.00	1.00	1.00	1.00	1.00
Community Development Project Coordinator (#)	6.00	6.00	8.00	8.00	8.00	8.00
Community Development Project Coordinator ***	0.00	1.00	1.00	1.00	1.00	1.00
Community Health Worker	1.00	1.00	1.00	1.00	1.00	1.00
Community Health Worker Specialist	10.00	9.00	9.00	9.00	9.00	9.00
Community Service Specialist I	4.50	3.00	2.00	2.00	3.00	3.00
Community Services Specialist II	8.00	11.00	13.00	13.00	13.00	13.00
Community Services Specialist II ***	0.00	1.00	1.00	1.00	1.00	2.00
Community Services Specialist III	6.00	5.00	8.00	9.00	9.00	9.00
Customer Service Specialist II	0.00	0.00	0.00	0.00	0.00	2.00
Deputy Director of Health, Housing & Community Services	1.00	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	1.00
Environmental Health Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Epidemiologist	3.00	3.00	2.00	2.00	2.00	2.00
Health Educator	0.00	0.00	0.00	2.00	2.00	2.00
Health Nutrition Program Coordinator	1.00	2.00	2.00	1.00	1.00	1.00
Health Officer (Certified)	1.00	1.00	1.00	1.00	1.00	1.00
Health Services Program Specialist (#)	8.00	9.00	9.00	6.00	6.00	6.00
Health Services Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Homeless Services Coordinator	1.00	0.00	0.00	0.00	0.00	0.00
Manager of Aging Services	1.00	1.00	1.00	1.00	1.00	1.00
Manager of Environmental Health	1.00	1.00	1.00	1.00	1.00	1.00
Manager of Housing and Community Services	1.00	1.00	1.00	0.00	0.00	0.00
Manager of Mental Health Services	1.00	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	1.00
Mealsite Coordinator	1.00	1.00	1.00	1.00	1.00	1.00
Mental Health Clinical Supervisor (#)	8.00	8.40	9.00	9.00	9.00	11.00
Mental Health Nurse	5.20	3.50	5.50	5.50	5.50	5.50
Mental Health Program Supervisor	4.00	4.00	4.00	6.00	6.00	6.00
Mid-Level Practitioner	1.10	0.60	0.60	0.60	0.60	0.60
Mini Bus Driver	2.00	2.00	2.00	2.00	2.00	2.00
Nutritionist	0.50	1.50	1.50	1.50	1.50	1.50
Office Specialist II (#)	18.00	18.00	17.00	17.00	17.00	15.00
Office Specialist III	4.00	4.00	4.00	4.00	4.00	4.00
Office Specialist Supervisor	1.00	1.00	1.00	1.00	1.00	0.00
PPHP Deputy Health Officer	0.00	1.00	1.00	0.00	0.00	0.00
Principal Program Manager	0.00	0.00	0.00	1.00	1.00	1.00
Program Manager II	0.00	0.00	1.00	2.00	3.00	3.00
Psychiatrist	2.75	1.75	1.75	1.75	1.75	1.75
Public Health Nurse	9.00	7.00	7.00	7.00	7.00	6.00
Registered Environmental Health Specialist	6.00	6.00	6.00	6.00	6.00	5.00
Registered Nurse	2.00	1.80	1.80	1.80	1.80	1.80
Senior Behavioral Health Clinician	4.00	4.00	4.00	4.00	4.00	4.00
Senior Citizen Center Director	2.00	2.00	2.00	2.00	2.00	2.00
Senior Community Development Project Coordinator	1.00	2.00	3.00	4.00	4.00	4.00
Senior Community Health Specialist	4.00	4.00	4.00	4.00	4.00	4.00
Senior Environmental Health Specialist	2.00	2.00	2.00	2.00	2.00	2.00
Senior Health Management Analyst	1.00	0.00	0.00	1.00	1.00	1.00
Senior Health Services Program Specialist (#)	4.80	5.80	5.00	5.00	5.00	5.00
Senior Management Analyst	3.00	4.00	6.00	6.00	6.00	6.00
Senior Nutrition Program Supervisor	0.00	0.00	0.80	0.80	0.80	0.80
Senior Service Assistant	4.75	4.75	5.25	5.25	5.25	5.25
Social Services Specialist (#)	11.00	10.00	13.00	13.00	13.00	15.00

FY 2026 POSITION SUMMARY BY DEPARTMENT

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Update
Supervising Mental Health Nurse	0.00	1.00	1.00	1.00	1.00	1.00
Supervising Psychiatrist	1.00	1.00	1.00	1.00	1.00	1.00
Supervising Public Health Nurse	2.00	2.00	2.00	2.00	2.00	2.00
Transportation Services Coordinator	1.00	1.00	1.00	1.00	1.00	1.00
Vector Control Technician (#)	1.00	1.00	1.00	1.00	1.00	2.00
TOTAL HEALTH, HOUSING & COMMUNITY SERVICES	220.10	225.10	238.20	248.20	250.20	253.20

HUMAN RESOURCES

Assistant Management Analyst	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Human Resources Analyst	1.00	1.00	2.00	1.00	1.00	1.00
Associate Human Resources Analyst	4.00	4.00	6.00	5.00	5.00	6.00
Director of Human Resources	1.00	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	1.00
Employee Relations Manager	1.00	1.00	1.00	1.00	1.00	1.00
Human Resources Manager	1.00	1.00	1.00	1.00	1.00	1.00
Human Resources Technician	4.00	4.00	5.00	5.00	5.00	5.00
Information Systems Support Technician	1.00	1.00	1.00	1.00	1.00	0.00
Occupational Health & Safety Officer	1.00	1.00	1.00	1.00	1.00	1.00
Occupational Health & Safety Specialist	1.00	1.00	1.00	1.00	1.00	1.00
Office Specialist II	2.00	2.00	2.00	2.00	2.00	2.00
Office Specialist III (#)	0.00	0.00	0.00	0.00	0.00	1.00
Senior Human Resources Analyst	2.00	2.00	2.00	4.00	4.00	4.00
Training Officer	1.00	1.00	1.00	1.00	1.00	1.00
TOTAL HUMAN RESOURCES	22.00	22.00	26.00	26.00	26.00	27.00

INFORMATION TECHNOLOGY

Administrative Assistant	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Management Analyst	0.00	1.00	1.00	1.00	1.00	1.00
Applications Programmer/Analyst I	1.00	2.00	2.00	2.00	2.00	2.00
Applications Programmer/Analyst II	14.00	14.00	14.00	14.00	14.00	14.00
Customer Service Specialist III	9.00	10.00	10.00	10.00	10.00	10.00
Customer Service Manager	1.00	1.00	1.00	1.00	1.00	1.00
Customer Service Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Database Administrator	1.00	1.00	1.00	1.00	1.00	1.00
Director of Information Technology	1.00	1.00	1.00	1.00	1.00	1.00
Information Security Manager	1.00	1.00	1.00	1.00	1.00	1.00
Information Systems Manager	1.00	1.00	1.00	1.00	1.00	1.00
Information Systems Specialist	4.00	4.00	4.00	4.00	4.00	4.00
Information Systems Support Technician	2.00	3.00	2.00	2.00	2.00	2.00
Program Manager II	0.00	0.00	1.00	1.00	1.00	1.00
Senior Information Systems Specialist	4.00	5.00	5.00	5.00	5.00	5.00
Senior Management Analyst	1.00	1.00	1.00	1.00	1.00	1.00
Senior Systems Analyst	5.00	5.00	4.00	4.00	4.00	4.00
TOTAL INFORMATION TECHNOLOGY	47.00	52.00	51.00	51.00	51.00	51.00

LIBRARY SERVICES

Accounting Office Specialist III	1.00	1.00	1.00	1.00	1.00	1.00
Administrative & Fiscal Services Manager	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Secretary	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Human Resources Analyst	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Management Analyst	3.00	2.00	1.00	1.00	1.00	1.00
Associate Human Resources Analyst	1.00	1.00	0.00	0.00	0.00	0.00

FY 2026 POSITION SUMMARY BY DEPARTMENT

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Update
Associate Management Analyst	1.00	1.00	2.00	2.00	2.00	1.00
Building Maintenance Mechanic	2.00	2.00	2.00	2.00	2.00	2.00
Central Library Circulation Supervisor	0.00	0.00	0.00	0.00	0.00	1.00
Circulation Services Manager	1.00	1.00	1.00	1.00	1.00	1.00
Communication Specialist	0.00	0.00	0.00	1.00	1.00	1.00
Deputy Director of Library Services	1.00	1.00	1.00	1.00	1.00	1.00
Director of Library Services	1.00	1.00	1.00	1.00	1.00	1.00
Information Systems Specialist	3.00	3.00	2.00	2.00	2.00	2.00
Librarian I/II	22.30	22.80	25.80	26.50	26.50	24.25
Library Aide	13.50	14.00	13.00	18.75	18.75	14.13
Library Assistant	14.25	14.25	15.25	19.75	19.75	21.75
Library Info Systems Administrator	1.00	1.00	1.00	1.00	1.00	1.00
Library Literacy Program Coordinator	1.00	1.00	1.00	1.00	1.00	1.00
Library Services Manager	2.00	2.00	2.00	2.00	2.00	2.00
Library Specialist I	3.00	3.00	3.00	3.00	3.00	3.00
Library Specialist II	13.80	13.80	13.55	15.05	15.05	16.05
Mail Services Aide	2.00	2.00	2.00	2.00	2.00	2.00
Program Manager II	0.00	0.00	1.00	1.00	1.00	2.00
Senior Building Maintenance Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Senior Human Resources Analyst	0.00	0.00	1.00	1.00	1.00	1.00
Senior Information System Specialist	0.00	0.00	1.00	1.00	1.00	1.00
Senior Librarian	3.00	3.00	3.00	3.00	3.00	3.00
Social Services Specialist	1.00	1.00	1.00	1.00	1.00	1.00
Supervising Librarian	8.00	8.00	8.00	9.00	9.00	10.00
Supervising Library Assistant	9.00	9.00	9.00	9.00	9.00	8.00
Tool Lending Specialist	3.00	3.00	3.00	3.00	3.00	4.00
TOTAL LIBRARY SERVICES	114.85	114.85	118.60	133.05	133.05	131.18
MAYOR & COUNCIL						
Assistant to Mayor	3.00	3.00	3.00	4.00	4.00	4.00
Legislative Aides	12.00	16.00	16.00	19.00	19.00	19.00
TOTAL MAYOR AND COUNCIL	15.00	19.00	19.00	23.00	23.00	23.00
OFFICE OF THE DIRECTOR OF POLICE ACCOUNTABILITY*						
Associate Management Analyst	0.00	2.00	2.00	3.00	3.00	3.00
Director of Police Accountability	1.00	1.00	1.00	1.00	1.00	1.00
Office Specialist III	1.00	1.00	1.00	0.00	0.00	0.00
Police Review Commission Officer	1.00	0.00	0.00	0.00	0.00	0.00
Police Accountability Investigator	1.00	1.00	2.00	2.00	2.00	2.00
TOTAL OFFICE OF THE DIRECTOR OF POLICE	4.00	5.00	6.00	6.00	6.00	6.00
PARKS RECREATION & WATERFRONT						
Accounting Office Specialist II	1.00	1.00	1.00	1.00	1.00	1.00
Accounting Office Specialist III	2.00	2.00	2.00	2.00	2.00	2.00
Accounting Office Specialist Supervisor	2.00	2.00	2.00	2.00	2.00	2.00
Aministrative Fiscal Services Manager	0.00	0.00	0.00	0.00	0.00	1.00
Administrative Secretary	1.00	1.00	1.00	1.00	1.00	1.00
Aquatics Coordinator	1.00	1.00	1.00	1.00	1.00	1.00
Aquatics Facilities Supervisor (#)	1.00	1.00	1.00	1.00	1.00	1.00
Aquatics Specialist II	0.50	0.00	0.00	0.00	0.00	0.00

FY 2026 POSITION SUMMARY BY DEPARTMENT

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Update
Assistant Aquatics Coordinator	0.00	1.00	1.00	1.00	1.00	1.00
Assistant Civil Engineer (Reg)	2.00	2.00	2.00	2.00	2.00	2.00
Assistant Management Analyst	2.00	2.00	2.00	2.00	2.00	2.00
Assistant Recreation Coordinator	6.00	8.00	10.00	9.00	9.00	9.00
Associate Civil Engineer	3.00	3.00	4.00	4.00	4.00	4.00
Associate Management Analyst	1.00	1.00	1.00	1.00	1.00	1.00
Building Maintenance Mechanic	9.00	9.00	9.00	9.00	9.00	9.00
Building Maintenance Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Camps Manager	2.00	2.00	2.00	2.00	2.00	2.00
Capital Improvements Program Manager	1.00	1.00	0.00	0.00	0.00	0.00
Deputy Director of Parks Recreation & Waterfront	1.00	1.00	1.00	1.00	1.00	1.00
Director of Parks & Waterfront	1.00	1.00	1.00	1.00	1.00	1.00
Forestry Climber	4.00	4.00	4.00	4.00	4.00	4.00
Forestry Climber Supervisor	1.00	1.00	2.00	2.00	2.00	2.00
Forestry Technician	1.00	1.00	1.00	1.00	1.00	1.00
Landscape Equipment Operator	4.00	4.00	4.00	4.00	4.00	4.00
Landscape Gardener	15.00	16.00	16.00	16.00	16.00	17.00
Landscape Gardener Supervisor	5.00	5.00	5.00	5.00	5.00	5.00
Marina Assistant	3.00	3.00	1.00	2.00	2.00	2.00
Office Specialist II	2.00	4.00	1.00	1.00	1.00	1.00
Office Specialist III	0.00	0.00	2.00	2.00	2.00	2.00
Parks Superintendent	1.00	1.00	1.00	1.00	1.00	1.00
Recreation & Youth Svcs Manager	1.00	1.00	1.00	1.00	1.00	1.00
Recreation Activity Leader	5.75	3.00	2.00	2.00	2.00	2.00
Recreation Coordinator	6.00	7.00	7.00	7.00	7.00	7.00
Recreation Program Supervisor	3.00	3.00	4.00	4.00	4.00	4.00
Rosarian	1.00	1.00	1.00	1.00	1.00	1.00
Senior Building Maintenance Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Senior Forestry Climber	3.00	3.00	3.00	3.00	3.00	3.00
Senior Forestry Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Senior Groundskeeper	1.00	1.00	1.00	1.00	1.00	1.00
Senior Landscape Gardener	3.00	4.00	4.00	4.00	4.00	4.00
Senior Landscape Gardener Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Senior Management Analyst	2.00	2.00	2.00	2.00	2.00	1.00
Sports Official	2.00	2.00	2.00	2.00	2.00	2.00
Supervising Civil Engineer	1.00	2.00	2.00	2.00	2.00	2.00
Waterfront Manager	1.00	1.00	1.00	1.00	1.00	1.00
Waterfront Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
TOTAL PARKS REC & WATERFRONT	107.25	113.00	113.00	113.00	113.00	114.00

PLANNING & DEVELOPMENT DEPARTMENT

Accounting Office Specialist II	1.00	3.00	2.00	2.00	2.00	2.00
Accounting Office Specialist III	3.00	3.00	3.00	3.00	3.00	3.00
Accounting Office Specialist Supervisor	0.00	1.00	1.00	1.00	1.00	1.00
Administrative & Fiscal Services Manager	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Building & Safety Manager	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Management Analyst	2.00	2.00	2.00	2.00	2.00	2.00
Assistant Inspector	0.00	0.00	1.00	1.00	1.00	1.00
Assistant Planner	6.00	7.00	7.00	7.00	7.00	6.00
Associate Management Analyst	3.00	3.00	3.00	3.00	3.00	3.00
Associate Planner	5.00	6.00	6.00	6.00	6.00	7.00
Associate Planner ***	0.00	1.00	1.00	1.00	1.00	1.00
Building and Safety Manager	1.00	1.00	1.00	1.00	1.00	1.00
Building Inspector I (certified)	4.00	2.00	2.00	2.00	2.00	2.00

FY 2026 POSITION SUMMARY BY DEPARTMENT

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Update
Building Inspector II (certified)	7.00	6.00	6.00	6.00	6.00	6.00
Building Plans Engineer	1.00	1.00	1.00	1.00	1.00	1.00
Building Plans Examiner	2.00	2.94	2.94	2.94	2.94	2.94
Community Services Specialist I (#)	1.35	2.00	2.00	2.00	2.00	2.00
Community Services Specialist II	3.75	3.75	3.75	3.60	3.60	2.75
Community Services Specialist III	2.85	2.80	2.80	2.80	2.80	2.80
Deputy Director of Planning	0.00	1.00	1.00	1.00	1.00	1.00
Director of Planning	1.00	1.00	1.00	1.00	1.00	1.00
Energy Program Manager	1.00	1.00	0.00	0.00	0.00	0.00
Hazardous Material Manager	1.00	1.00	1.00	1.00	1.00	1.00
Hazardous Material Specialist I	0.00	1.00	1.00	1.00	1.00	1.00
Hazardous Material Specialist II	4.00	3.00	3.00	3.00	3.00	3.00
Housing Inspector I (Certified)	0.00	1.00	1.00	1.00	1.00	1.00
Housing Inspector II (Certified)	6.00	2.00	2.00	2.00	2.00	2.00
Housing Inspector Supervisor	2.00	2.00	2.00	2.00	2.00	2.00
Land Use Planning Manager	1.00	1.00	1.00	1.00	1.00	1.00
Office Specialist II (#)	7.50	7.75	7.75	7.75	7.75	7.75
Office Specialist III	3.00	3.00	3.00	3.00	3.00	3.00
Office Specialist Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Permit Center Coordinator	1.00	1.00	1.00	1.00	1.00	1.00
Permit Specialist	4.00	4.00	4.00	4.00	4.00	4.00
Planning Technician	4.00	3.00	3.00	3.00	3.00	3.00
Planning Technician ***	0.00	1.00	1.00	1.00	1.00	1.00
Principal Planner	4.00	5.00	5.00	5.00	5.00	5.00
Program Manager II	0.00	0.00	1.00	1.00	1.00	2.00
Program Manager II**	0.00	0.00	1.00	1.00	1.00	0.00
Resilient Buildings Program Manager	0.88	0.80	0.80	0.80	0.80	0.80
Senior Building Inspector	2.00	2.00	2.00	3.00	3.00	3.00
Senior Building Plans Engineer	2.00	2.00	2.00	2.00	2.00	2.00
Senior Building Plans Examiner	2.00	2.00	2.00	2.00	2.00	2.00
Senior Housing Inspector	0.00	1.00	2.00	2.00	2.00	2.00
Senior Management Analyst	0.00	0.00	0.00	0.00	0.00	1.00
Senior Permit Specialist	2.00	2.00	2.00	2.00	2.00	2.00
Senior Planner	5.00	5.00	5.00	5.00	5.00	5.00
Senior Planner***	0.00	1.00	1.00	1.00	1.00	1.00
Supervising Building Inspector	1.00	1.00	1.00	1.00	1.00	1.00
TOTAL PLANNING DEPARTMENT	100.33	106.04	108.04	108.89	108.89	109.04

POLICE DEPARTMENT

Administrative & Fiscal Services Manager	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Management Analyst	2.00	4.00	4.00	4.00	4.00	4.00
Communications Manager	1.00	1.00	1.00	1.00	1.00	1.00
Community Service Officer	21.00	21.00	21.00	27.00	27.00	27.00
Community Service Officer ***	0.00	6.00	6.00	0.00	0.00	0.00
Community Service Officer Supervisor	4.00	4.00	4.00	5.00	5.00	5.00
Community Service Officer Supervisor ***	0.00	1.00	1.00	0.00	0.00	0.00
Crime Analyst	1.00	3.00	3.00	2.00	2.00	2.00
Crime Scene Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Police Chief	0.00	0.00	0.00	1.00	1.00	1.00
Office Specialist II	5.00	5.00	5.00	5.00	5.00	4.00
Office Specialist III (#)	6.00	6.00	6.00	6.00	6.00	7.00
Office Specialist Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Parking Enforcement Manager	1.00	1.00	1.00	1.00	1.00	1.00

FY 2026 POSITION SUMMARY BY DEPARTMENT

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Update
Parking Enforcement Officer	21.00	22.00	22.00	22.00	22.00	22.00
Parking Enforcement Supervisor	2.00	2.00	2.00	2.00	2.00	2.00
Police Captain	4.00	4.00	4.00	3.00	3.00	3.00
Police Chief	1.00	1.00	1.00	1.00	1.00	1.00
Police Lieutenant	9.00	9.00	9.00	9.00	9.00	9.00
Police Officer (#)	135.00	135.00	135.00	135.00	135.00	135.00
Police Sergeant (#)	32.00	32.00	32.00	32.00	32.00	32.00
Principal Program Manager	0.00	0.00	0.00	1.00	1.00	1.00
Public Safety Dispatcher I & II (#)	28.00	36.00	36.00	36.00	36.00	36.00
Supervising Public Safety Dispatcher (#)	4.00	5.00	5.00	5.00	5.00	5.00
TOTAL POLICE DEPARTMENT	281.00	302.00	302.00	302.00	302.00	302.00

PUBLIC WORKS

Accounting Office Specialist II	1.00	2.00	1.00	2.00	2.00	2.00
Accounting Office Specialist III	5.00	4.00	5.00	5.00	5.00	5.00
Accounting Office Specialist Supervisor	0.00	1.00	1.00	1.00	1.00	1.00
ADA Program Coordinator	0.00	0.00	0.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00	1.00
Administrative & Fiscal Services Manager	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Secretary	2.00	2.00	2.00	2.00	2.00	2.00
Assistant Civil Engineer (Reg) (#)	5.00	5.00	5.00	5.00	5.00	5.00
Assistant Management Analyst	5.00	6.00	5.00	6.00	6.00	6.00
Assistant Planner	2.00	2.00	2.00	2.00	2.00	2.00
Assistant Public Works Engineer	2.00	2.00	2.00	2.00	2.00	2.00
Assistant Transportation Engineer	2.00	2.00	2.00	2.00	2.00	2.00
Associate Civil Engineer	10.00	9.00	9.00	10.00	10.00	10.00
Associate Management Analyst	4.00	5.00	5.00	5.00	5.00	5.00
Associate Planner	2.00	3.00	3.00	3.00	3.00	3.00
Associate Planner *** (#)	0.00	1.00	1.00	1.00	1.00	1.00
Associate Transportation Engineer	2.00	2.00	2.00	2.00	2.00	2.00
Building Maintenance Mechanic	5.00	5.00	5.00	5.00	5.00	5.00
Building Maintenance Mechanic Trainee	0.00	1.00	1.00	1.00	1.00	1.00
Building Maintenance Supervisor	1.00	1.00	0.94	0.94	0.94	1.00
Chief of Party	2.00	2.00	2.00	2.00	2.00	2.00
Communications Supervisor	0.00	0.00	0.00	1.00	1.00	1.00
Communications Technician	3.00	3.00	3.00	3.00	3.00	3.00
Community Development Project Coordinator	1.00	2.00	2.00	2.00	2.00	2.00
Community Services Specialist I	0.00	1.00	1.00	1.00	1.00	1.00
Concrete Finisher	3.00	3.00	3.00	3.00	3.00	3.00
Construction Equipment Operator	3.00	3.00	3.00	3.00	3.00	3.00
Container Maintenance Welder	2.00	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	1.00
Deputy Director of Public Works Reg	0.00	1.00	1.00	1.00	1.00	1.00
Director of Public Works	1.00	1.00	1.00	1.00	1.00	1.00
Disability Services Specialist	1.00	1.00	1.00	0.00	0.00	0.00
Drafting Aide	1.00	0.00	0.00	0.00	0.00	0.00
Drafting Technician	1.00	1.00	1.00	1.00	1.00	0.00
Electrical Parts Technician	1.00	0.00	1.00	1.00	1.00	1.00
Electrical Supervisor	0.00	0.00	0.00	1.00	1.00	1.00
Electrician	7.00	7.00	7.00	7.00	7.00	7.00
Engineering Inspector	9.00	9.00	9.00	9.00	9.00	9.00
Engineering Technician	0.00	0.00	0.00	0.00	0.00	1.00
Environmental Compliance Specialist	2.00	2.00	2.00	2.00	2.00	2.00

FY 2026 POSITION SUMMARY BY DEPARTMENT

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Update
Equipment Superintendent	1.00	1.00	1.00	1.00	1.00	1.00
Facilities Maintenance Superintendent	1.00	1.00	1.00	1.00	1.00	1.00
Field Representative	3.00	7.00	6.00	6.00	6.00	5.00
Janitor	7.00	7.00	8.00	8.00	8.00	8.00
Janitor Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Junior Public Works Engineer	1.00	3.00	3.00	3.00	3.00	3.00
Laborer	21.00	20.00	20.00	20.00	20.00	20.00
Lead Communication Technician	1.00	1.00	1.00	1.00	1.00	1.00
Lead Electrician	3.00	3.00	3.00	3.00	3.00	3.00
Manager of Engineering	1.00	1.00	1.00	1.00	1.00	1.00
Mechanic	8.00	8.00	9.00	9.00	9.00	9.00
Mechanic Lead	1.00	1.00	1.00	1.00	1.00	1.00
Mechanic Supervisor	2.00	2.00	2.00	2.00	2.00	2.00
Mechanical Sweeper Operator	5.00	5.00	5.00	6.00	6.00	6.00
Occupational Health & Safety Officer	1.00	1.00	1.00	2.00	2.00	2.00
Office Specialist II	3.00	5.00	4.00	4.00	4.00	4.00
Office Specialist III	4.00	3.00	4.00	4.00	4.00	4.00
Parking Meter Maint & Collection Suprv	1.00	1.00	1.00	1.00	1.00	1.00
Parking Meter Maintenance Worker	6.00	6.00	6.00	6.00	6.00	6.00
Parking Meter Mechanic	5.00	5.00	4.00	4.00	4.00	4.00
Parking Services Manager	1.00	1.00	1.00	1.00	1.00	1.00
Principal Planner	1.00	1.00	1.00	1.00	1.00	1.00
Program Manager I	0.00	0.00	0.00	0.00	0.00	1.00
Public Works Maintenance Superintendent	1.00	1.00	1.00	1.00	1.00	1.00
Public Works Operations Manager	2.00	2.00	2.00	2.00	2.00	2.00
Public Works Supervisor (#)	5.00	6.00	7.00	7.00	7.00	7.00
Recycling Program Manager	1.00	1.00	1.00	1.00	1.00	1.00
Senior Building Inspector	2.00	3.00	1.00	0.00	0.00	0.00
Senior Building Maintenance Supervisor	1.00	0.00	0.00	0.00	0.00	0.00
Senior Drafting Technician	1.00	1.00	1.00	1.00	1.00	0.00
Senior Electrical Supervisor	1.00	1.00	1.00	0.00	0.00	0.00
Senior Engineering Inspector	0.00	0.00	1.00	1.00	1.00	1.00
Senior Equipment Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Senior Engineering Technician	0.00	0.00	0.00	0.00	0.00	1.00
Senior Management Analyst	4.00	4.00	4.00	6.00	6.00	6.00
Senior Field Representative	0.00	0.00	1.00	1.00	1.00	1.00
Senior Planner	2.00	2.00	2.00	2.00	2.00	2.00
Senior Public Works Supervisor	3.00	3.00	3.00	3.00	3.00	3.00
Senior Solid Waste Supervisor	2.00	2.00	2.00	2.00	2.00	2.00
Service Technician	4.00	4.00	4.00	4.00	4.00	4.00
Sewer Maintenance Assistant Supervisor	7.00	7.00	7.00	7.00	7.00	7.00
Skilled Laborer	17.00	21.00	21.00	21.00	21.00	21.00
Solid Waste Loader Operator	2.00	2.00	2.00	2.00	2.00	2.00
Solid Waste Supervisor	4.00	4.00	4.00	5.00	5.00	5.00
Solid Waste Truck Driver	33.00	33.00	33.00	33.00	33.00	33.00
Solid Waste Worker	36.00	36.00	36.00	36.00	36.00	36.00
Solid Waste/Recycling Manager	1.00	1.00	1.00	1.00	1.00	1.00
Supervising Civil Engineer	4.00	4.00	5.00	5.00	5.00	5.00
Supervising Transportation Engineer	1.00	1.00	1.00	1.00	1.00	1.00
Survey Technician	1.00	1.00	1.00	1.00	1.00	1.00
Tractor Trailer Driver	7.00	7.00	7.00	7.00	7.00	7.00
Traffic Engineering Assistant	1.00	1.00	1.00	1.00	1.00	1.00
Traffic Maintenance Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Traffic Maintenance Worker I	3.00	4.00	4.00	4.00	4.00	5.00
Traffic Maintenance Worker II	2.00	2.00	2.00	2.00	2.00	2.00

FY 2026 POSITION SUMMARY BY DEPARTMENT

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Update
Transportation Manager	1.00	0.00	1.00	1.00	1.00	1.00
Warehouse Operations Specialist	1.00	1.00	1.00	1.00	1.00	1.00
Weighmaster	4.00	4.00	4.00	4.00	4.00	4.00
Welder Mechanic	1.00	1.00	0.00	0.00	0.00	0.00
TOTAL PUBLIC WORKS	323.00	340.00	341.94	349.94	349.94	351.00
RENT STABILIZATION BOARD						
Accounting Office Specialist II	0.00	0.00	0.00	0.00	0.00	1.00
Accounting Office Specialist III	0.00	1.00	1.00	1.00	1.00	1.00
Administrative & Fiscal Services Manager	0.00	0.00	1.00	1.00	1.00	1.00
Administrative Staff Assistant	0.00	0.00	0.00	0.00	0.00	1.00
Assistant Management Analyst	0.00	0.00	0.00	1.00	1.00	1.00
Associate Management Analyst	1.00	1.00	1.00	1.00	1.00	1.00
Associate Planner	1.00	1.00	1.00	1.00	1.00	1.00
Community Development Project Coordinator	0.00	0.00	0.00	0.00	0.00	1.00
Community Services Specialist II	7.00	7.00	7.00	7.00	7.00	6.00
Community Services Specialist III	1.80	0.80	1.00	1.00	1.00	1.00
Deputy Director Rent Stabilization Program	1.00	0.00	0.00	0.00	0.00	0.00
Digital Communications Coordinator	0.00	0.00	0.00	0.00	0.00	1.00
General Counsel	1.00	1.00	1.00	1.00	1.00	1.00
Executive Director Rent Board	1.00	1.00	1.00	1.00	1.00	1.00
Legal Secretary	1.00	1.00	1.00	1.00	1.00	1.00
Office Specialist II	4.00	4.00	4.00	4.00	4.00	3.00
Office Specialist III	1.00	1.00	1.00	1.00	1.00	1.00
Senior Hearing Examiner	1.00	1.00	1.00	1.00	1.00	1.00
Senior Management Analyst	0.75	0.75	1.00	1.00	1.00	1.00
Senior Planner	1.00	1.00	1.00	1.00	1.00	1.00
Staff Attorney II	2.00	2.00	2.00	2.00	2.00	2.00
TOTAL RENT STABILIZATION BOARD	24.55	23.55	25.00	26.00	26.00	28.00
TOTAL AUTHORIZED FTEs	1,549.08	1,676.79	1,707.03	1,746.83	1,748.83	1,767.17

LEGEND:

** 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.

See addendum.

EXHIBIT 1
General Fund: Overview of Budgeted Vacant Positions (1)
Fiscal Year 25-26

	Budgeted Vacancies		Filled Positions		Exemptions		Adjusted Budgeted Vacancies	
	FTE's	Amount	FTE's	Amount	FTE's	Amount	FTE's	Amount
City Attorney	2.0	\$401,598	0.0	\$0	0.0	\$0	2.0	\$401,598
City Clerk	1.0	137,101	0.0	0	0.0	0	1.0	137,101
City Manager	5.0	1,171,005	0.0	0	0.0	0	5.0	1,171,005
Finance	11.5	1,788,904	0.0	0	0.0	0	11.5	1,788,904
Health, Housing and Community Services	14.8	2,920,720	4.5	1,068,861	1.0	235,649	9.3	1,616,210
Human Resources	1.9	501,482	0.9	380,079	0.0	0	1.0	121,403
Information Technology	0.0	0	0.0	0	0.0	0	0.0	0
Planning	1.8	239,275	0.5	66,077	0.0	0	1.3	173,198
Parks, Recreation, & Waterfront	1.0	112,970	0.0	0	0.0	0	1.0	112,970
Public Works	3.8	732,773	0.0	6,070	0.8	193,730	3.0	532,973
Total Non-Sworn	42.8	8,005,828	5.9	1,521,087	1.8	429,379	35.1	6,055,362
Police	64.0	\$14,000,921	4.0	\$1,114,716	9.0	\$1,613,115	51.0	\$11,273,090
Fire	22.0	3,239,437	1.0	138,249	3.0	540,018	18.0	2,561,170
Total Sworn	86.0	17,240,358	5.0	1,252,965	12.0	2,153,133	69.0	13,834,260
Total Non-Sworn and Sworn	128.8	\$25,246,186	10.9	\$2,774,052	13.8	\$2,582,512	104.1	\$19,889,622

(1). Excludes the Auditor and Office of the Director of Police Accountability.

EXHIBIT 2
General Fund: Estimated Savings From Corrections, Reallocations, and Vacancy
Fiscal Year 25-26

	Corrections		Reallocations		Vacant Positions		Total Estimated Savings	
	FTE's	Amount	FTE's	Amount	FTE's	Amount	FTE's	Amount
City Attorney	0.0	\$0	0.0	\$0	1.0	\$142,630	1.0	\$142,630
City Clerk	0.0	0	0.0	0	1.0	137,101	1.0	137,101
City Manager	0.0	0	0.0	0	4.0	1,049,602	4.0	1,049,602
Finance	0.0	0	0.0	0	4.0	491,900	4.0	491,900
Health, Housing and Community Services (1)	0.0	0	0.8	108,326	6.1	1,074,757	6.9	1,183,083
Human Resources	0.0	0	0.0	0	1.0	121,403	1.0	121,403
Information Technology	0.0	0	0.0	0	0.0	0	0.0	0
Planning	0.0	0	0.0	0	1.3	173,198	1.3	173,198
Parks, Recreation, & Waterfront	0.0	0	0.0	0	1.0	112,970	1.0	112,970
Public Works (2)	0.0	0	1.0	196,569	2.0	336,404	3.0	532,973
Total Non-Sworn	0.0	\$0	1.8	\$304,895	21.4	\$3,639,965	23.2	\$3,944,860
Police (3)	1.0	\$376,054	0.0	\$0	13.0	\$2,772,085	14.0	\$3,148,139
Fire (4)	0.0	0	10.0	926,930	8.0	1,334,240	18.0	2,261,170
Total Sworn	1.0	\$376,054	10.0	\$926,930	21.0	\$4,106,325	32.0	\$5,409,309
Total Non-Sworn and Sworn	1.0	\$376,054	11.8	\$1,231,825	42.4	\$7,746,290	55.2	\$9,354,169

(1) One position in environmental health is being reallocated to a grant.

(2) One position is being reallocated to Measure FF (Streets).

(3) One Sergeant is being removed as it was a provisional position to be filled on a temporary basis and should not be budgeted in FY 26.

(4) Ten paramedics are being reallocated to Measure FF (Fire) and savings from vacant paramedics are adjusted for anticipated overtime needs.

EXHIBIT 3
General Fund: Vacant Budgeted Positions, By Department
Fiscal Year 25-26

	A (Exhibit 1)		B (Exhibit 2)		C=A-B	
	Adjusted Budgeted Vacancies		Corrections, Reallocations and Vacant Positions		Remaining Budgeted Vacant Positions	
	FTE's	Amount	FTE's	Amount	FTE's	Amount
City Attorney	2.0	\$401,598	1.0	\$142,630	1.0	\$258,968
City Clerk	1.0	137,101	1.0	137,101	0.0	0
City Manager	5.0	1,171,005	4.0	1,049,602	1.0	121,403
Finance	11.5	1,788,904	4.0	491,900	7.5	1,297,004
Health, Housing and Community Services	9.3	1,616,210	6.9	1,183,083	2.4	433,127
Human Resources	1.0	121,403	1.0	121,403	0.0	0
Information Technology	0.0	0	0.0	0	0.0	0
Planning	1.3	173,198	1.3	173,198	0.0	0
Parks, Recreation, & Waterfront	1.0	112,970	1.0	112,970	0.0	0
Public Works	3.0	532,973	3.0	532,973	0.0	0
Total Non-Sworn	35.1	\$6,055,362	23.2	\$3,944,860	11.9	\$2,110,502
Police	51.0	\$11,273,090	14.0	\$3,148,139	37.0	\$8,124,951
Fire (1)	18.0	2,561,170	18.0	2,261,170	0.0	300,000
Total Sworn	69.0	\$13,834,260	32.0	\$5,409,309	37.0	\$8,424,951
Total Non-Sworn and Sworn	104.1	\$19,889,622	55.2	\$9,354,169	48.9	\$10,535,453

(1) Amount in Column C reflects resources needed for overtime that results from positions held vacant.

General Fund Vacant Positions as of 04.01.2025							
Department Name	PCN#	Position Description	Budgeted Amount	% GF Funded	How long has the position been vacant?	Filled	Notes
City Attorney	N/A	RISK MANAGER	\$ 258,968	1.00	1+ years	No	Budgeted
City Attorney	991	SENIOR LEGAL SECRETARY - CA - OFFICE OF THE CITY ATTY	\$ 142,630	1.00	1+ years	No	Held Vacant
City Attorney Total			\$ 401,598	2.00			
City Auditor	783	ACCOUNTING TECHNICIAN - AUDITOR - PAYROLL DIVISON	\$ 161,902	1.00	1 to 3 months		
City Auditor	1746	AUDITOR I - AUDITOR - PERFORMANCE DIVISION	\$ 169,155	1.00	1 to 3 months		
City Auditor	2908	SENIOR AUDITOR - AUDITOR - PAYROLL DIVISON	\$ 211,461	1.00			
City Auditor Total			\$ 542,518	3.00			
City Clerk	1271	OFFICE SPECIALIST III - CC - OFFICE OF THE CITY CLERK	\$ 137,101	1.00	2-3 years	No	Held vacant
City Clerk Total			\$ 137,101	1.00			
City Manager	3952	ADMIN ASSISTANT UNREP - CMO - OFFICE OF THE CITY MANAG	\$ 137,584	1.00	4 to 6 months	No	Held vacant
City Manager	1898	DEPUTY CITY MANAGER	\$ 508,852	1.00	4 to 6 months	No	Held vacant
City Manager	1416	DIGITAL COMNCATNS COORD - CMO - COMMUNICATIONS	\$ 212,996	1.00	1 to 3 months	No	Held vacant
City Manager	1628	OFFICE SPECIALIST II - CMO - OFFICE OF THE CITY MANAG	\$ 121,403	1.00	7 to 12 months	No	Budgeted to address span of control issues at Animal Shelter
City Manager	2588	PROGRAM MANAGER I	\$ 190,170	1.00	7 to 12 months	No	Held vacant
City Manager Total			\$ 1,171,005	5.00			
Finance	3578	ACCT OFF SPEC II MC - FIN - REV COLLECTION - LICENSING	\$ 121,754	1.00	4 to 6 months	No	Hold Vacant
Finance	1430	ACCT OFF SPEC II MC - FIN - TREASURY - DIVISI	\$ 121,754	1.00	4 to 6 months	No	Hold Vacant
Finance	3866	ACCT OFF SPEC III MC - FIN - TREASURY - DIVISION	\$ 137,947	1.00	4 to 6 months	No	Budgeted
Finance	565	ADMIN SECRETARY - FINANCE - OFFICE OF THE DIR	\$ 183,749	1.00	1 to 3 months	No	Budgeted
Finance	221	ASSOC MGMT ANALYST CSU - FIN - REV COLLECTION - LICENSING	\$ 86,328	0.50	1+ years	No	Budgeted, plan to fill 1/1/26
Finance	1220	CUSTOMER SVC SPEC II - FIN - REV COLLECTION - CUST SVC	\$ 124,196	1.00	7 to 12 months	No	Hold Vacant
Finance	2477	CUSTOMER SVC SPEC II - FIN - REV COLLECTION - CUST SVC	\$ 124,196	1.00	7 to 12 months	No	Hold Vacant
Finance	1282	GENERAL SERVICES MANAGER - FIN - GENERAL SERVICES - DIVISON	\$ 211,973	1.00	4 to 6 months	No	Budgeted
Finance	2597	REVENUE DEVELOPMENT SPEC I - FIN - TREASURY - REV DEVELOPMENT	\$ 142,340	1.00	1+ years	No	Budgeted
Finance	3310	REVENUE DEVELOPMENT SPEC I - FIN - TREASURY - REV DEVELOPMENT	\$ 142,340	1.00	1+ years	No	Budgeted
Finance	2461	REVENUE DEVELOPMENT SUP - FIN - TREASURY - REV DEVELOPMENT	\$ 185,934	1.00	1+ years	No	Budgeted
Finance	1289	SENIOR SYSTEMS ANALYST - FIN - ANALYTICAL SYS DIV	\$ 206,393	1.00	7 to 12 months	No	Budgeted
Finance Total			\$ 1,788,904	11.50			
Fire	4451	FIRE CAPTAIN II - FD - OPERAT - FIRE SUPPRESSION	\$ 281,161	1.00	1-2 years	No	Proposed to be filled, Exemption
Fire	2772	FIREFIGHTER - FD - OPER - EMERGENCY MED SVCS	\$ 217,468	1.00	1 to 3 months	No	Held vacant
Fire	3891	LIMITED TERM EMT	\$ 92,693	1.00	2-3 years	No	To Be Funded by Measure FF
Fire	3892	LIMITED TERM EMT	\$ 92,693	1.00	2-3 years	No	To Be Funded by Measure FF
Fire	3893	LIMITED TERM EMT	\$ 92,693	1.00	2-3 years	No	To Be Funded by Measure FF
Fire	3894	LIMITED TERM EMT	\$ 92,693	1.00	2-3 years	No	To Be Funded by Measure FF
Fire	3895	LIMITED TERM EMT	\$ 92,693	1.00	2-3 years	No	To Be Funded by Measure FF
Fire	3896	LIMITED TERM EMT	\$ 92,693	1.00	2-3 years	No	To Be Funded by Measure FF
Fire	3897	LIMITED TERM EMT	\$ 92,693	1.00	2-3 years	No	To Be Funded by Measure FF
Fire	3898	LIMITED TERM EMT	\$ 92,693	1.00	2-3 years	No	To Be Funded by Measure FF
Fire	3899	LIMITED TERM EMT	\$ 92,693	1.00	2-3 years	No	To Be Funded by Measure FF
Fire	3900	LIMITED TERM EMT	\$ 92,693	1.00	2-3 years	No	To Be Funded by Measure FF
Fire	2894	MECHANIC - FIRE DEPARTMENT	\$ 139,076	1.00	7 to 12 months	No	Exemption, proposed to be filled
Fire	1924	OFFICE SPECIALIST II - FD - CHIEF ADMIN & FISCAL SRV	\$ 119,781	1.00	1 to 3 months	No	Exemption, proposed to be filled
Fire	2773	FIREFIGHTER - FD - OPER - EMERGENCY MED SVCS	\$ 256,015	1.00	1 to 3 months	No	Held vacant

General Fund Vacant Positions as of 04.01.2025							
Department Name	PCN#	Position Description	Budgeted Amount	% GF Funded	How long has the position been vacant?	Filled	Notes
Fire	1409	FIREFIGHTER - FD - OPER - EMERGENCY MED SVCS	\$ 241,540	1.00	1 to 3 months	No	Held vacant
Fire	2748	FIREFIGHTER - FD - OPER - EMERGENCY MED SVCS	\$ 248,613	1.00	1 to 3 months	No	Held vacant
Fire	1049	FIREFIGHTER - FD - OPER - EMERGENCY MED SVCS	\$ 244,214	1.00	1 to 3 months	No	Held vacant
Fire	3609	PARAMEDIC - FIRE	\$ 138,249	1.00	1 to 3 months	Yes	Filled
Fire	3930	PARAMEDIC (R) - FD OPER EMERGENCY MED SVCS S-P	\$ 142,130	1.00	1 to 3 months	No	Held vacant
Fire	3932	PARAMEDIC (R) - FD OPER EMERGENCY MED SVCS S-P	\$ 142,130	1.00	1 to 3 months	No	Held vacant
Fire	4608	PARAMEDIC (R) - FD OPER EMERGENCY MED SVCS S-P	\$ 142,130	1.00	1 to 3 months	No	Held vacant
Fire Total			\$ 3,239,437	22.00			
HHCS	3589	(T) COM SERVICE SPEC II - HHCS-HCS - HOMELESS SERVICES	\$ 172,665	1.00		Yes	Filled, temp position
HHCS	2535	BEHAVIORAL HLTH CLIN II - HHCS-AGING - SOCIAL SERVICES	\$ 96,468	0.44	1 to 3 months	No	Budgeted
HHCS	2404	BEHAVIORAL HLTH CLIN II - HHCS-MH - CRISIS SERVICES	\$ 164,261	1.00	3+ years	No	Hold Vacant, hard to fill position
HHCS	2630	COM DEVELOPMENT PROJ COOR - HHCS-HCS - COMMUNITY SVCS	\$ 188,182	1.00	2-3 years	No	Hold Vacant
HHCS	2517	CUSTOMER SERVICE SPECIALIST II - HHCS - PHOU - VITAL STATISTICS	\$ 116,739	0.94	4 to 6 months	Yes	Exception - Candidate selected, ready for onboarding
HHCS	1594	HEALTH OFFICER (CERT) - HHCS-PHOU UNIT	\$ 449,062	1.00	1 to 3 months	Yes	Budgeted
HHCS	568	HEALTH SERVICES PROGRAM SPEC - HHCS-PH - FAMILY WELL - WBFWC	\$ 118,527	0.72	4 to 6 months	No	Hold Vacant
HHCS	1206	HEALTH SERVICES PROGRAM SPEC - HHCS-PH - PREPAREDNESS	\$ 37,845	0.23	1 to 3 months	No	Budgeted
HHCS	1057	HEALTH SERVICES SUPERVISOR- HHCS - PH - ADMINISTRATION	\$ 104,453	0.50	1 to 3 months	Yes	Filled
HHCS	1638	MEALSITE COORDINATOR - HHCS-AGING - STH BERK SR CNTR	\$ 16,591	0.16	1 to 3 months	No	Budgeted
HHCS	3335	MENTAL HEALTH CLINICAL SUPV - HHCS-MH - CRISIS SERVICES	\$ 164,224	0.90	2-3 years	No	Hold Vacant, hard to fill position
HHCS	826	OFFICE SPECIALIST II - HHCS-AGING - STH BERK SR CNTR	\$ 119,598	1.00	3+ years	No	Hold Vacant
HHCS	204	OFFICE SPECIALIST II - HHCS-EH - ADMINISTRATION	\$ 74,123	0.60	1 to 3 months	No	Budgeted
HHCS	653	SENIOR COMM DEVLV PROJ COORD - HHCS-HCS - HOUSING	\$ 208,100	1.00	4 to 6 months	No	Budgeted
HHCS	792	SENIOR HEALTH SERV PROG SPEC - HHCS-PH - FAMILY WELL - WBFWC	\$ 227,927	1.00	1 to 3 months	No	Hold Vacant
HHCS	3394	SENIOR HEALTH SERV PROG SPEC - HHCS-PH - PREPAREDNESS	\$ 105,770	0.50	1 to 3 months	Yes	Filled
HHCS	1429	SOCIAL SERVICES SPECIALIST - HHCS-AGING - SOCIAL SERVICES	\$ 92,038	0.50	1 to 3 months	No	Hold Vacant
HHCS	851	SUPERVISING PUBLIC HLTH NURSE - HHCS-PHOU - COMMUNICABLE DIS	\$ 120,172	0.51	4 to 6 months	Yes	Exception - Candidate selected, ready for onboarding
HHCS	1960	SUPERVISING PUBLIC HLTH NURSE - HHCS-PHOU - COMMUNICABLE DIS	\$ 235,649	1.00	4 to 6 months	No	Exception to be submitted, candidate selected
HHCS	1056	VECTOR CONTROL TECHNICIAN - HHCS-EH - DIVISION	\$ 108,326	0.78	2-3 years	No	Reallocated
HHCS Total			\$ 2,920,720	14.78			
HR	1597	DIR OF HUMAN RESOURCES - HR - OFFICE OF HR DIRECTOR	\$ 380,079	0.90	1 to 3 months	Yes	To be Filled June 2025
HR	1498	OFFICE SPECIALIST II	\$ 121,403	1.00	1 to 3 months	No	Held vacant
HR Total			\$ 501,482	1.90			
Mayor and Council	3234	LEGISLATIVE AIDE - MAYOR'S OFFICE	\$ 142,454	1.00	7 to 12 months		
Mayor and Council Total			\$ 142,454	1.00			
ODPA	171	ASSOCIATE MANAGEMENT ANALYST - MAYOR'S OFFICE - OFFICE OF DIR. POLICE AC	\$ 172,848	1.00	4 to 6 months		
ODPA	3777	POLICE ACCOUNTABILITY INVESTIGATOR - MAYOR'S OFFICE - OFFICE OF DIR. POLICE AC	\$ 203,444	1.00	1 to 3 months		
ODPA Total			\$ 376,292	2.00			
Planning	1417	COMMUNITY SERVICE SPEC I - PLAN - ENERGY AND SUSTAINABILITY	\$ 113,866	0.80	1 to 3 months	No	Hold vacant
Planning	1506	OFFICE SPECIALIST II - PLAN - LAND USE - DIVISION	\$ 59,332	0.50	1-2 years	No	Hold vacant
Planning	3349	PLANNING TECHNICIAN - PLAN - LAND USE - DIVISION	\$ 66,077	0.50	1 to 3 months	Yes	Filled positon
Planning Total			\$ 239,275	1.80			
Police	2283	COMMUNITY SERVICE OFFICER- PD - SUP SRVS - JAIL	\$ 140,490	1.00	1 to 3 months	No	Exception Approved

General Fund Vacant Positions as of 04.01.2025							
Department Name	PCN#	Position Description	Budgeted Amount	% GF Funded	How long has the position been vacant?	Filled	Notes
Police	3918	COMMUNITY SERVICE OFFC SUP - PD -SUP SRV - RECORDS/SUBPOENA	\$ 134,038	1.00	7 to 12 months	No	Budgeted
Police	3917	COMMUNITY SERVICE OFFICER - PD - INVES DETECT/CRIME ANLYST	\$ 134,038	1.00	7 to 12 months	No	Exception Approved
Police	3912	COMMUNITY SERVICE OFFICER- PD -INVES DETECT/CRIME ANLYST	\$ 134,038	1.00	7 to 12 months	No	Exception Approved
Police	3915	COMMUNITY SERVICE OFFICER- PD -INVES DETECT/CRIME ANLYST	\$ 134,038	1.00	7 to 12 months	No	On pause, Budgeted
Police	3916	COMMUNITY SERVICE OFFICER- PD -INVES DETECT/CRIME ANLYST	\$ 134,038	1.00	7 to 12 months	No	On pause, Budgeted
Police	3318	CRIME ANALYST - PD -INVES DETECT/CRIME ANLYST	\$ 173,950	1.00	4 to 6 months	No	Budgeted
Police	1567	OFFICE SPECIALIST III M&C PD -SUP SRV - RECORDS/SUBPOENA	\$ 145,740	1.00	1 to 3 months	No	Begin FY vacant, to be swapped with an Office Speacialist II
Police	380	OFFICE SPECIALIST III PD -PRO STAND - PERSON & TRAIN	\$ 165,609	1.00	1 to 3 months	No	Budgeted
Police	3167	POLICE OFFICER - PD - OPERATIONS - PATROL	\$ 286,877	1.00	1+ years	No	Budgeted
Police	956	POLICE OFFICER - PD - INVES DETECT/CRIME ANLYST	\$ 278,679	1.00	1+ years	No	Budgeted
Police	302	POLICE OFFICER - PD - OPERATIONS - PATROL	\$ 278,679	1.00	1+ years	Yes	Exception Approved
Police	335	POLICE OFFICER - PD - OPERATIONS - PATROL	\$ 278,679	1.00	1+ years	Yes	Exception Approved
Police	467	POLICE OFFICER - PD - OPERATIONS - PATROL	\$ 278,518	1.00	1+ years	Yes	Exception Approved
Police	474	POLICE OFFICER - PD - OPERATIONS - PATROL	\$ 278,679	1.00	1+ years	No	Hold Vacant
Police	579	POLICE OFFICER - PD - OPERATIONS - PATROL	\$ 278,679	1.00	1+ years	No	Hold Vacant
Police	650	POLICE OFFICER - PD - OPERATIONS - PATROL	\$ 278,679	1.00	1+ years	No	Hold Vacant
Police	679	POLICE OFFICER - PD - OPERATIONS - PATROL	\$ 278,679	1.00	1+ years	No	Hold Vacant
Police	750	POLICE OFFICER - PD - OPERATIONS - PATROL	\$ 278,679	1.00	1+ years	Yes	Filled
Police	1110	POLICE OFFICER - PD - OPERATIONS - PATROL	\$ 278,679	1.00	1+ years	No	Hold Vacant
Police	1166	POLICE OFFICER - PD - OPERATIONS - PATROL	\$ 278,679	1.00	1+ years	No	Hold Vacant
Police	1177	POLICE OFFICER - PD - OPERATIONS - PATROL	\$ 278,679	1.00	1+ years	No	Hold Vacant
Police	1450	POLICE OFFICER - PD - OPERATIONS - PATROL	\$ 278,679	1.00	1+ years	Yes	Filled
Police	1880	POLICE OFFICER - PD - OPERATIONS - PATROL	\$ 278,679	1.00	1+ years	Yes	Filled
Police	2499	POLICE OFFICER - PD - OPERATIONS - PATROL	\$ 278,679	1.00	1+ years	No	Budgeted
Police	4367	POLICE OFFICER - PD - OPERATIONS - PATROL	\$ 278,679	1.00	1+ years	No	Budgeted
Police	4368	POLICE OFFICER - PD - OPERATIONS - PATROL	\$ 278,679	1.00	1+ years	No	Budgeted
Police	447	POLICE OFFICER - PD -INVES DETECT/CRIME ANLYST	\$ 278,679	1.00	1+ years	No	Budgeted
Police	894	POLICE OFFICER - PD -INVES DETECT/CRIME ANLYST	\$ 278,679	1.00	1+ years	Yes	Filled
Police	1081	POLICE OFFICER - PD -OPERATIONS - PATROL	\$ 278,679	1.00	1+ years	No	Budgeted
Police	932	POLICE OFFICER 12.5 - PD - OPERATION - PATROL	\$ 278,679	1.00	1+ years	No	Budgeted
Police	2814	POLICE OFFICER 12.5 - PD - OPERATIONS - PATROL	\$ 278,679	1.00	1+ years	No	Budgeted
Police	2827	POLICE OFFICER 12.5 - PD - OPERATIONS - PATROL	\$ 278,679	1.00	1+ years	No	Budgeted
Police	2828	POLICE OFFICER 12.5 - PD - OPERATIONS - PATROL	\$ 278,679	1.00	1+ years	No	Budgeted
Police	2831	POLICE OFFICER 12.5 - PD - OPERATIONS - PATROL	\$ 278,679	1.00	1+ years	No	Budgeted
Police	2959	POLICE OFFICER 12.5 - PD - OPERATIONS - PATROL	\$ 294,665	1.00	1+ years	No	Budgeted
Police	2963	POLICE OFFICER 12.5 - PD - OPERATIONS - PATROL	\$ 290,181	1.00	1+ years	No	Budgeted
Police	498	POLICE OFFICER- PD - OPERATIONS - PATROL	\$ 278,679	1.00	1+ years	No	Budgeted
Police	570	POLICE OFFICER- PD - OPERATIONS - PATROL	\$ 278,679	1.00	1+ years	No	Budgeted
Police	590	POLICE OFFICER- PD - OPERATIONS - PATROL	\$ 278,679	1.00	1+ years	No	Budgeted
Police	892	POLICE OFFICER- PD - OPERATIONS - PATROL	\$ 278,679	1.00	1+ years	No	Budgeted
Police	774	POLICE OFFICER- PD -INVES DETECT/CRIME ANLYST	\$ 278,679	1.00	1+ years	No	Budgeted
Police	4452	POLICE SERGEANT - PD - OPERATIONS - PATROL	\$ 376,054	1.00	7 to 12 months	Yes	Remove, Provisional, should not be budgeted in FY 26
Police	473	POLICE SERGEANT- PD - OPERATIONS - PATROL	\$ 376,054	1.00	1+ years	Yes	Budgeted

General Fund Vacant Positions as of 04.01.2025							
Department Name	PCN#	Position Description	Budgeted Amount	% GF Funded	How long has the position been vacant?	Filled	Notes
Police	271	PUBLIC SAFETY DISPATCHER I/II - PD - SUP SRV - COMMUNICAT CNTR	\$ 122,891	1.00	7 to 12 months	No	Hold Vacant
Police	344	PUBLIC SAFETY DISPATCHER I/II - PD - SUP SRV - COMMUNICAT CNTR	\$ 122,891	1.00	7 to 12 months	No	Hold Vacant
Police	346	PUBLIC SAFETY DISPATCHER I/II - PD - SUP SRV - COMMUNICAT CNTR	\$ 122,891	1.00	1+ years	No	Hold Vacant
Police	581	PUBLIC SAFETY DISPATCHER I/II - PD - SUP SRV - COMMUNICAT CNTR	\$ 122,891	1.00	7 to 12 months	No	Exception approved
Police	924	PUBLIC SAFETY DISPATCHER I/II - PD - SUP SRV - COMMUNICAT CNTR	\$ 122,891	1.00	7 to 12 months	No	Exception approved
Police	1059	PUBLIC SAFETY DISPATCHER I/II - PD - SUP SRV - COMMUNICAT CNTR	\$ 122,891	1.00	7 to 12 months	No	Exception approved
Police	3316	PUBLIC SAFETY DISPATCHER I/II - PD - SUP SRV - COMMUNICAT CNTR	\$ 122,891	1.00	7 to 12 months	No	Hold Vacant
Police	3375	PUBLIC SAFETY DISPATCHER I/II - PD - SUP SRV - COMMUNICAT CNTR	\$ 122,891	1.00	7 to 12 months	No	Budgeted
Police	3905	PUBLIC SAFETY DISPATCHER I/II - PD - SUP SRV - COMMUNICAT CNTR	\$ 122,891	1.00	7 to 12 months	No	Budgeted
Police	3906	PUBLIC SAFETY DISPATCHER I/II - PD - SUP SRV - COMMUNICAT CNTR	\$ 122,891	1.00	7 to 12 months	No	Budgeted
Police	3907	PUBLIC SAFETY DISPATCHER I/II - PD - SUP SRV - COMMUNICAT CNTR	\$ 122,891	1.00	7 to 12 months	No	Budgeted
Police	3908	PUBLIC SAFETY DISPATCHER I/II - PD - SUP SRV - COMMUNICAT CNTR	\$ 122,891	1.00	7 to 12 months	No	Budgeted
Police	3909	PUBLIC SAFETY DISPATCHER I/II - PD - SUP SRV - COMMUNICAT CNTR	\$ 122,891	1.00	7 to 12 months	No	Budgeted
Police	4453	PUBLIC SAFETY DISPATCHER I/II - PD - SUP SRV - COMMUNICAT CNTR	\$ 130,231	1.00	1 to 3 months	No	Budgeted
Police	341	PUBLIC SAFETY DISPATCHER I/II - PD - SUP SRV - COMMUNICAT CNTR	\$ 157,316	1.00	1 to 3 months	No	Budgeted
Police	275	PUBLIC SAFETY DISPATCHER II- PD - SUP SRV - COMMUNICAT CNTR	\$ 162,936	1.00	7 to 12 months	No	Budgeted
Police	767	PUBLIC SAFETY DISPATCHER II- PD - SUP SRV - COMMUNICAT CNTR	\$ 162,936	1.00	7 to 12 months	No	Budgeted
Police	1148	PUBLIC SAFETY DISPATCHER II- PD - SUP SRV - COMMUNICAT CNTR	\$ 162,936	1.00	7 to 12 months	No	Budgeted
Police	3317	PUBLIC SAFETY DISPATCHER II- PD - SUP SRV - COMMUNICAT CNTR	\$ 162,936	1.00	7 to 12 months	No	Budgeted
Police	3911	SUPERVISING PUBLIC SFTY DISP - PD - SUP SRV - COMMUNICAT CNTR	\$ 184,028	1.00	7 to 12 months	No	Hold vacant
Police Total			\$ 14,000,921	64.00			
PRW	2527	AQUATICS FACILITIES SUP - PRW - REC - W CAMPUS SWIM CTR	\$ 112,970	1.00	1-2 years	No	Hold vacant
PRW Total			\$ 112,970	1.00			
Public Works	3880	(PB) ASSOC PLANNER - PW - TRANSPORTATION - PLANNING	\$ 168,678	1.00	4 to 6 months	No	Hold vacant
Public Works	162	ACCOUNTING OFFICE SPEC III MC - PW DIRECTOR - CUSTOMER SVCS	\$ 6,070	0.04	1 to 3 months	Yes	Filled
Public Works	3879	ASST CIVIL ENG (REG) - PW - GEN ENG - FACILITIES/BLDGS	\$ 196,569	1.00	1-2 years	No	Reallocate to Measure FF
Public Works	3881	PUBLIC WORKS SUPERVISOR - PW - STREETS - STREET MAINT	\$ 167,726	1.00	1-2 years	No	Hold vacant
Public Works	569	SUPERVISING TRANSPORTATION ENGINEER - PW - TRANS - TRAFFIC ENG	\$ 193,730	0.80	1-2 years	No	Exemption, proposed to be filled
Public Works Total			\$ 732,773	3.84			
Grand Total			\$ 26,307,450	134.82			

**General Fund: List of Vacant Positions and Impacts
Fiscal Year 25-26**

Position	Impact
<i>City Attorney Office</i>	
Senior Legal Secretary	Impacts capacity to respond to and prosecute lawsuits.
<i>City Clerk</i>	
Office Specialist III	No significant impacts to operations.
<i>City Manager</i>	
Admin. Assistant	Position assigned to DEI office. Impacts ability to implement projects in a timely manner.
Deputy City Manager	Impacts span of control for City Manager and Deputy City Manager who will both oversee additional departments and divisions. Maintaining the vacant position limits the resource available to provide executive support.
Digital Comms. Coordinator	Impacts response times to communication requests.
Program Manager I	This position was a temporary reclass of the vacant Sr. Management Analyst in the Division. This position was created to design and implement an operational and sustainability plan for the African American Holistic Resource Center prior to its anticipated FY 2027 opening. Staff within the City Manager’s Office will be reassigned to this body of work.
<i>Finance</i>	
Accounting Office Specialist II	Clerical billing processes will be delayed. Additional work for other staff. Longer timeline to respond to customer service and 311 caller issues.
Accounting Office Specialist II	Treasury clerical processes delayed. Cash receipt balancing and payment processing will take longer and monthly financial close will be delayed
Customer Service Specialist II	Fewer Customer Service staff will lead to longer wait times at the Finance Counter for public making payments, applying for business licenses, contesting citations, etc. Without these positions, there is no margin to continue normal counter operations in case of absences.
Customer Service Specialist II	Fewer Customer Service staff will lead to longer wait times at the Finance Counter for public making payments, applying for business licenses, contesting citations, etc. Without these positions, there is no margin to continue normal counter operations in case of absences.
<i>Fire</i>	
Firefighters (5)	If the department can maintain full staffing through FY26 and move some long-term employees who are off work on injury towards industrial disability retirement/medical

Position	Impact
	separation, holding these relief positions vacant will not have any substantial impact on service delivery.
Paramedics (3)	Keeping three of 32 FTE vacant will not have any detrimental impact on operations. The Department will need to recruit and hire for vacancies that rise above these three vacant positions to ensure that we don't overburden the existing workforce with forced overtime which has historically been followed by fatigue and injury.
<i>Health, Housing, and Human Services</i>	
Mobile Crisis – Clinician and Supervisor	Positions have been vacant for more than three years and are hard to fill. The vacancies result in reduced ability to dispatch mobile crisis services, typically a joint response with law enforcement. Hours of availability will not be able to be extended. Currently the hours of operation are limited to 11:30a-10p, Sun, Mon, Wed, Thu, Fri.
Community Dev. Project Coordinator	Will reduce the Department's ability to respond to complaints regarding labor standards complaints including the new Hard Hats ordinance.
Health Services Program Specialist	Limited number of staff for onsite for program coverage on any given day (i.e. if someone calls in sick or on vacation).
Office Specialist II	This position is assigned to the Meals on Wheels program. Minimal disruption as other staff currently covering duties.
Senior Health Services Program Specialist	Public Health's ability to respond to a variety of public health issues may take longer.
Social Services Specialist	Reduced availability of staff to assist seniors that would decrease the utilization of aging services by the community.
<i>Human Resource</i>	
Office Specialist II	Clerical work will be re-prioritized, delayed, or reallocated; only as necessary, on a project-by-project basis, interns may be used to perform lower-level clerical work.
<i>Parks, Recreation and Waterfront</i>	
Aquatics Facility Supervisor	Responsible for maintenance of our pools (West Campus, King and Echo Lake). The department will need to continue to use outside contractors to ensure that City pools comply with county and state mandates. The department has been contracting with 2 different firms to accomplish this work as this position has been vacant for a couple of years.
<i>Planning</i>	
Community Services Spec. I	This will impact the Department's ability to implement the recently adopted (April 15, 2025) Building Emissions Saving Ordinance (BESO) time of sale upgrade requirements, which are scheduled to take effect in January 2026

Position	Impact
Office Specialist II	No intended impacts. This is a planned vacancy; the Department agreed to hold this position vacant through Fiscal Year 2026, to offset increased General Fund allocation to extend a temporary Senior Planner position to April 2026.
<i>Police</i>	
Police Officer (7)	Given the number of police officer vacancies, holding these positions vacant is manageable as the department can continue to hire and will have the resources needed for overtime to ensure continuity in operations.
Public Safety Dispatchers (4)	Given the number of dispatcher vacancies, holding these positions vacant is manageable as the department can continue to hire and will have the resources needed for overtime to ensure continuity in operations.
Public Safety Dispatcher Supervisor	Holding this position vacant is manageable as the department can continue to hire and will have the resources needed for overtime to ensure continuity in operations.
Office Specialist III	Holding an Office Specialist position vacant would have the following impacts: backlogs in court-related processes, delayed PRA responses, and reduced capacity to maintain essential technology systems. This impacts the Police Department’s efficiency, accountability, and its ability to meet both legal obligations and community expectations. To be swapped with an Office Specialist II to minimize impacts.
<i>Public Works</i>	
Associate Planner - Transportation	Reduces ability to achieve vision zero program implementation. Other planners can pick up capacity. Project priorities will need to be evaluated to account for reduced capacity.
Supervisor – Streets Maintenance	Minimal impact. This vacancy will require work to be performed though out of class rotations to ensure adequate supervision for crews.



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Summary of Unfunded Council Referrals to the Budget Process
For the Period July 1, 2024 to June 30, 2025

Item#	Title	Council Date	2025	2026	Funding Details	Referred By
1	Refer to the City Manager to fund and develop a Curb Management Plan.	7/30/2024	\$ 250,000		Refer to the City Manager for budgetary projecting; a long-term funding plan is necessary. (tentatively estimated at \$100,000-\$250,000).	Cecilia Lunaparra, Chair, ECC
2	Independent Consultant to Conduct Analysis of Health Food Inspection Program	9/24/2024	\$ 100,000		\$100,000 for the City Manager to engage an independent consultant to conduct an analysis of the current structure of the Environmental Health Food Inspection Program and provide recommendations for alternative models, staffing levels, and increased use of technology to improve customer service.	Kesarwani, Humbert, Tregub, and Wengraf
3	Civic Arts Commission Fund Request - Mitigation Fee Nexus Study, Public Art on Private Development Requirement	9/24/2024	\$ 125,000		Allocate \$125,000 in the FY24/25 Budget to fund a nexus study on the existing Public Art on Private Development Requirement (Berkeley Municipal Code 23.316), which was established in 2017.	Civic Arts Commission
4	Funding for Speed Bump at Russell and Martin Luther King Jr. Way	10/29/2024	\$ 7,000		Speed bump installation on Russell Street at King Street or other costs associated with the traffic calming method that City Staff sees fit.	Bartlett
5	Afterschool Program Expansion	11/12/2024	\$ 300,000		Fund afterschool program expansion.	Taplin
6	F and G Dock Deck Replacement	11/12/2024	\$ 500,000		funding of F and G dock deck replacement.	Taplin
7	Traffic Study and Pedestrian Safety Operations at the Pedestrian Crossing on Shattuck Avenue and Delaware Street	11/12/2024	\$ 125,000		One-time funding for a traffic study and pedestrian safety operations at the pedestrian crossing on Shattuck Avenue at Delaware Street.	Tregub and Hahn
8	Curb Marking and Preventative Infrastructure Upgrades at High-Risk Intersections in Accordance with the New California Daylighting Law, AB 413	1/21/2025		\$ 1,250,000	Refer \$1,250,000 to the June budget process (FY26 Mid-Biennial Update) to provide the City of Berkeley Public Works Department with necessary funds for curb marking and preventative infrastructure upgrades in accordance with the new California Daylighting Law, AB 413.	Lunaparra and Humbert



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Summary of Unfunded Council Referrals to the Budget Process
For the Period July 1, 2024 to June 30, 2025

Item#	Title	Council Date	2025	2026	Funding Details	Referred By
9	Ohlone Greenway Safety Improvements	4/15/2025		\$ 150,000	Fund the outstanding balance for consultant costs to finalize the design concepts to complete the Ohlone Greenway Safety Improvements Project	Kesarwani
10	Thousand Oaks Park Playground Update	4/15/2025		\$ 80,000	Completion of a new airplane themed play structure at Thousand Oaks Park, located at 1700-1780 Tacoma Avenue	O'Keefe and Humbert
11	Afterschool Program Expansion	4/29/2025		\$ 300,000	Afterschool program expansion	Taplin, O'Keefe, Bartlett, and Tregub
12	F and G Dock Deck Replacement	4/29/2025		\$ 250,000	F and G dock replacement funding to the Fiscal Year 26 MidBiennial Budget Update	Taplin and Humbert
13	Deportation Defense Legal and Education Funds	4/29/2025		\$ 200,000	Refer to the Fiscal Year 2026/2027 Budget Process an allocation of \$200,000 for Deportation Defense Legal and Education Funds.	Blackaby, Lunaparra, Tregub, and Mayor Ishii
14	Process to Partially Cover Street Spirit's Operational and Programming Costs	4/29/2025		\$ 25,000	Subsidize the cost of running Street Spirit's drop-in center and vendor coordination program	Lunaparra, Tregub, O'Keefe, and Mayor Ishii
15	Defer \$150,000 referaal for Round Park from Nov. 2024 FY 2025 AAO#`1	4/29/2025		\$ -	<i>Place a hold on or otherwise defer the FY2025 \$150,000 budget referral from the November 2024 AAO#1 budget, which set aside funding for initiating a process to potentially convert the median informally known as "Round Park" (and possibly other nearby medians) to an official City park in District 8.</i>	<i>Humbert Funded in FY25 AAO1 (PRW Journal # 06/370 - \$150K)</i>
16	Oxford for All	6/3/2025		\$ 400,000	Provide the City of Berkeley Public Works Department with necessary funds to support design, engineering, and construction costs for the project (quick-build class IV bicycle facility)	Tregub and Lunaparra



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Summary of Unfunded Council Referrals to the Budget Process
For the Period July 1, 2024 to June 30, 2025

Item#	Title	Council Date	2025	2026	Funding Details	Referred By
17	Civic Arts Commission Funding Request - Additional \$41,685 from the General Fund in FY26 for Festival Grants	6/17/2025		\$ 41,685	Increase budget allocation of \$41,685 of general fund monies to bring the total allocation for Festival Grants to \$200,000 in FY26.	Cameron Woo, Chairperson, Civic Arts Commission
18	Continuation of Poet Laureate Program in FY26 & FY27	6/17/2025		\$ 25,000	FY26: \$20,000 for Selection Process (including staff time) and Poet Laureate Stipend in Year One FY27: \$5,000 for Poet Laureate Stipend in Year Two	Cameron Woo, Chairperson, Civic Arts Commission
	Total		\$ 1,407,000	\$ 2,721,685		
	Grand Total		\$ 4,128,685			

FY 2025 - FY 2026 Capital Program by Funding Source - General Fund

Item #	Program Category	Project Title	New or Continuing	FY 2025 Adopted	FY 2026 Adopted	FY 2025 Actuals to Date	Project Status	Impact if Deferred or Reallocated
1	Camps	Cazadero Riverbed Erosion	New	\$ 300,000	\$ -	\$ 100,000	In-Progress	Unable to complete project phase II resulting in risk to leach field and dining hall if there are severe winter storms.
2	Camps	Echo Lake Tree Removal	Continuing	\$ 200,000	\$ -	\$ 200,000	In-Progress	
3	Facilities	1947 Center Elevators Assessment	New	\$ 55,000	\$ -	\$ -	Not Started	Seismic assessment. Assessment to estimate the cost to replace the elevators at 1947 Center St. The elevators are old and regularly fail and are inoperable. Replacing the elevators will lower overall maintenance cost and increased reliability.
4	Facilities	Civic Center Plan Phase III	New	\$ 300,000	\$ -	\$ -	In-Progress	The overall plan is underway (multiple phases for the plan itself). Deferring or reallocating these funds would delay and increase overall cost. This is a Tier 1A project (a Council budget referral from Councilmember Wengraf).
5	Facilities	Corp Yard Roll Up Door	New	\$ 110,000	\$ -	\$ -	Not Started	The roll up doors at the equipment maintenance building need to be replaced. The roll up doors are outdated. New automatic doors will help staff productivity and safety.
6	Facilities	Evidence Storage	New	\$ 35,000	\$ 35,000	\$ -	Not Started	The facility is old and needs to be upgraded. This project includes finding a suitable location and providing necessary upgrades.
7	Facilities	Facilities Deferred Maintenance Investment	New	\$ 500,000	\$ 500,000	\$ 500,000	Completed	All FY25 funding is completely spent. Delaying or reallocating FY26 funding will result in increased overall maintenance costs. An investment in regular facilities maintenance will address potential issues before they occur, and result in lower overall cost and increased reliability. Funding from this annual amount is distributed out on a project-by-project basis.
8	Facilities	Generators	New	\$ 120,000	\$ 110,000	\$ -	Not Started	Estimates for generator's are low, cost should be much more now and in future years. City buildings require backup generators for emergencies.

FY 2025 - FY 2026 Capital Program by Funding Source - General Fund

Item #	Program Category	Project Title	New or Continuing	FY 2025 Adopted	FY 2026 Adopted	FY 2025 Actuals to Date	Project Status	Impact if Deferred or Reallocated
9	Facilities	Miscellaneous Deferred/Emergency	New	\$ 250,000	\$ 200,000	\$ 172,693	In-Progress	An investment in regular facilities maintenance will address potential issues before they occur, and result in lower overall cost and increased reliability. If this is the annual amount of funding (\$300,000) for repairs and maintenance, we only have \$127,307 remaining for FY25.
10	Facilities	NBSC UPGRADES - KITCHEN & DATA	Continuing	\$ 160,000	\$ 15,000	\$156,962	In-Progress	Construction ongoing. The North Berkeley Senior Center is an immediate occupancy shelter. Gas has been removed from the building and now appliances need to be replaced.
11	Facilities	New HVAC at Animal Shelter	New	\$ 118,000	\$ -	\$21,626.43	In-Progress	Budget is for Planning Phase only. Overall project will increase in cost moving forward. This is a Tier 1A project (a budget request from the Neighborhood Services division of the City Manager's Office and project lead is Public Works).
12	Facilities	PSB Upgrades	New	\$ 515,000	\$ -	\$ -	Not Started	Upgrades to the HVAC, electrical, and gym roof. Building is outdated and requires routine upgrades.
13	Facilities	Ratcliff Bldg G Flooring Improvement	New	\$ 100,000	\$ -	\$ -	Not Started	Leaking issues. Project has to be completed. Flooring is damaged and hazardous when moving equipment around.
14	Facilities	Roof Replacement	New	\$ 200,000	\$ 200,000	\$ -	Not Started	Replacement of Fire station #4. Projected start date in September 2025. Regular roof assessments will result in lower overall cost and increased reliability. A pro-active roof improvement approach will allow to address potential issues before they occur.
15	Information Technology	Phish-Resistant Hardware Authentication Devices (MFA)	New	\$ 55,000	\$ -	\$5,022	In-Progress	If not completed, users will not be able to authenticate at login time without some form of generating a key. This CIP project is to accommodate those who did not wish to use software that could be installed on their phone in which case a hardware security device would be provided. Unused funding for this fiscal year will be encumbered into the next FY's to provide future adequate funding to procure devices as needed.

FY 2025 - FY 2026 Capital Program by Funding Source - General Fund

Item #	Program Category	Project Title	New or Continuing	FY 2025 Adopted	FY 2026 Adopted	FY 2025 Actuals to Date	Project Status	Impact if Deferred or Reallocated
16	Other Infrastructure	ADA Transition Plan Implementation	New	\$ -	\$ 250,000	\$ -	In-Progress	The City would not have the resources needed to remediate for WCAG compliance documents posted to the website, and the ability to comply with PROWAG and to provide reasonable modifications as required under the ADA would be threatened.
17	Other Infrastructure	Additional Security Cameras at Intersections	New	\$ 150,000	\$ -	\$ -	Not Started	Budget referral from Councilmember Humbert and Councilmember Bartlett.
18	Parks	Citywide Tree Planting	Continuing	\$ 75,000	\$ 75,000	\$ 75,000	Completed	
19	Parks	James Kenney Restroom ADA	New	\$ 160,000	\$ -	\$ 38,900	In-Progress	Unable to do construction, project is bidding.
20	Parks	MLK Jr. Youth Services Center Seismic Retrofit and Renovation	Continuing	\$ 110,000	\$ -	\$ 110,000	In-Progress	Unable to complete construction.
21	Parks	Tom Bates Regional Sports Complex Restroom & Community Space	Continuing	\$ -	\$ 310,000		In-Progress	Will not have enough project funds for construction.
22	Parks	Tom Bates Turf Replacement – Annual JPA Contribution	Continuing	\$ 15,000	\$ 15,000	\$ 15,000	Completed	
23	Sidewalks	FY25 Sidewalk Repair Program	New	\$ 185,000	\$ -	\$ -	Not Started	Will combine FY25 & FY26 funding into one project, to begin design this Summer/Fall 2025. Deferring or reallocating these funds would delay and increase overall cost.
24	Sidewalks	FY26 Sidewalk Repair Program	New	\$ -	\$ 185,000	\$ -	Not Started	Will combine FY25 & FY26 funding into one project, to begin design this Summer/Fall 2025. Deferring or reallocating these funds would delay and increase overall cost.
25	Streets	Street Rehab PCI Improvements	New	\$ 8,487,200	\$ 8,741,816	\$360,068	In-Progress	Will award contract on 04.29.2025. Project is for Improvement of pavement conditions citywide to help get the PCI to 75, the midrange of “good” condition recommended in the City’s Street Maintenance and Rehabilitation Policy. Deferring or reallocating these funds would delay and increase overall cost.
26	Streets	Street Rehabilitation FY 2025	Continuing	\$ 1,925,000	\$ -	\$75,166	In-Progress	Will award contract on 04.29.2025. Project is for Improvement of pavement conditions citywide to help get the PCI to 75, the midrange of “good” condition recommended in the City’s Street Maintenance and Rehabilitation Policy. Deferring or reallocating these funds would delay and increase overall cost.

FY 2025 - FY 2026 Capital Program by Funding Source - General Fund

Item #	Program Category	Project Title	New or Continuing	FY 2025 Adopted	FY 2026 Adopted	FY 2025 Actuals to Date	Project Status	Impact if Deferred or Reallocated
27	Streets	Street Rehabilitation FY 2026	Continuing	\$ 350,000	\$ 1,575,000	\$ -	In-Progress	Design to kick off soon. This funding will be used in FY25 to start consultant work for the FY26 project. Project is for Improvement of pavement conditions citywide to help get the PCI to 75, the midrange of "good" condition recommended in the City's Street Maintenance and Rehabilitation Policy. Deferring or reallocating these funds would delay and increase overall cost.
28	Streets	Street Rehabilitation FY 2027 - FY 2029	New	\$ -	\$ 350,000	\$ -	Not Started	This funding will be used in FY26 to start consultant work for the FY27 project. If reallocated or delayed would lead to a later start date of construction for the FY27 Rehab project. Project is for Improvement of pavement conditions citywide to help get the PCI to 75, the midrange of "good" condition recommended in the City's Street Maintenance and Rehabilitation Policy. Deferring or reallocating these funds would delay and increase overall cost.
29	Transportation	Addison Bicycle Blvd Ph2	New	\$ 85,000	\$ -	\$ -	In-Progress	Council Budget referral. Significant negative impacts. The funding is currently being used for ongoing safety enhancements/work and maintenance. Deferral would halt progress and potentially lead to safety issues along the corridor.
30	Transportation	Pedestrian Safety on Euclid Ave between Eunice St and Bay View Place	New	\$ 70,000	\$ -	\$ -	In-Progress	Budget referral from Vice Mayor Wengraf, Councilmember Taplin and Councilmember Hahn. Next step IS to evaluate the feasibility of a trash enclosure in the area. A feasibility study indicated a much higher project cost (~\$1.3 million).
31	Transportation	Vision Zero Rapid Response on Bicycle Boulevards	New	\$ 200,000	\$ -	\$ -	Not Started	Budget referral from Councilmember Taplin and Councilmember Humbert. Negative impact on our ability to implement quick-build safety improvements on bicycle boulevards, including the identified need at Heinz Avenue and 7th Street. This funding is crucial for immediate mitigation measures/Quick Builds.
	Waterfront	South Cove Seawall Replacement (design)	New	\$ 250,000	\$ -	\$ 209,000	In-Progress	
TOTAL				\$ 15,080,200	\$ 12,561,816			

Marina Fund Update

Budget & Finance Policy Committee

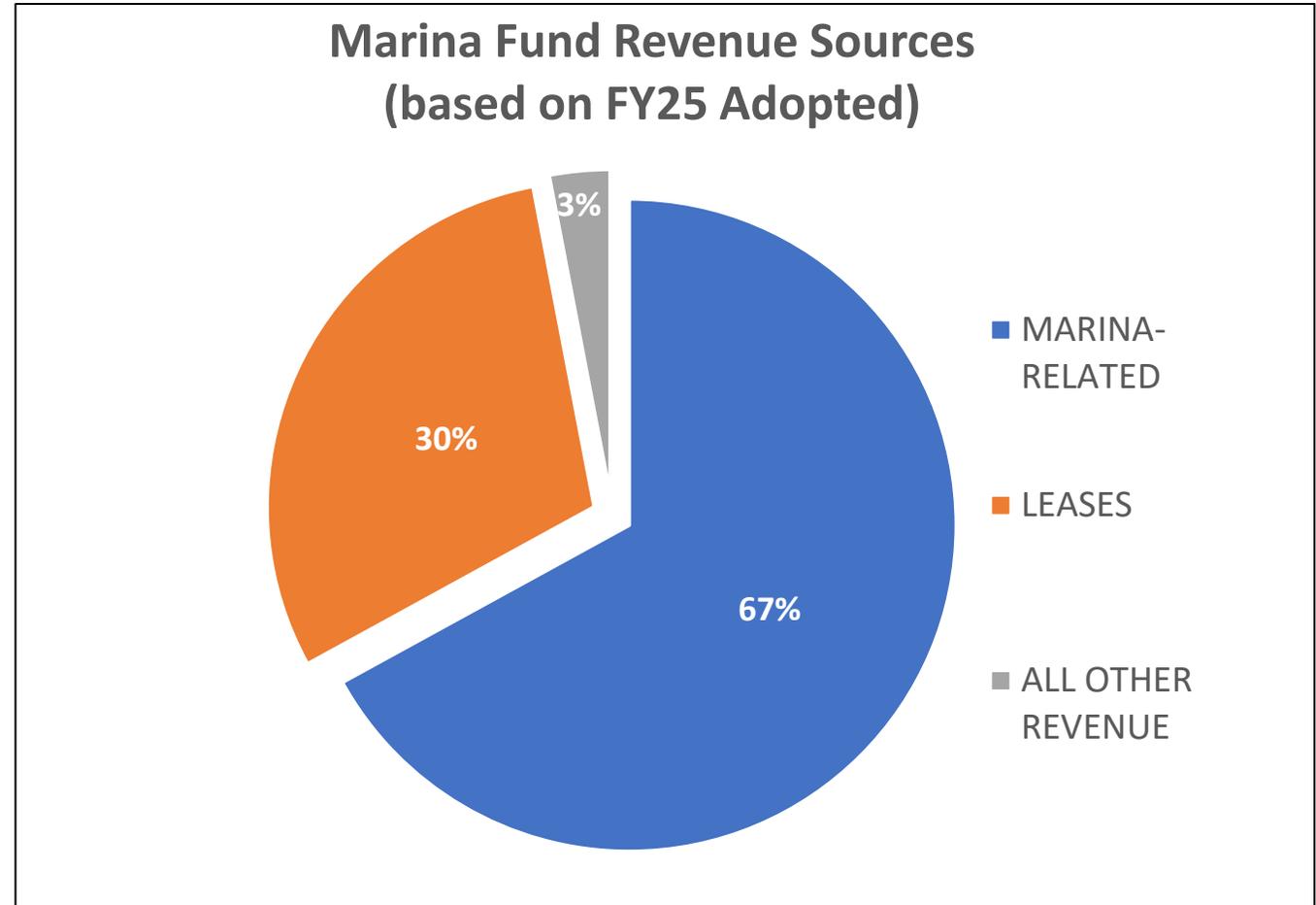
May 15, 2025

Marina Fund Financial Context

- Structural deficit for last 15+ years, driven by:
 - Post-2000 and 2008 economic downturns:
 - Users pull boats out of the water.
 - Restaurant and hotel revenue decrease.
 - Safety issues 2016-2019 led to berther exodus / Hs Lordships closing
 - Aging infrastructure + no capital reserves => \$131M in unfunded needs
 - COVID-19: major hit to hotel/restaurant revenue
- 2021-2025: General Fund infusions needed to keep Marina Fund solvent.
 - FY22: \$1.4M in ARPA funds
 - FY23: \$1.15M in ARPA funds
 - FY24: \$800k in cost shifts to other funds / \$5.5M from Workers Comp fund for capital projects
 - FY25: \$850k in reduced indirect costs, capital projects funded by GF, Workers Comp holiday

Marina Fund Financial Context

- Enterprise fund:
 - Revenues expected to cover expenditures
- Expenditures:
 - \$8.431M (FY25 Adopted)
- Revenue:
 - \$7.162M (FY25 Adopted)
 - Berth rentals (boaters)
 - Leases (hotel/restaurants/etc.)
 - Other revenue



Waterfront Leases (FY25)

Tenant	Length of Term	Expires (with option)	Estimated Annual Revenue	% of Lease Revenue	% of Total Revenue
Doubletree	60 years	2080	\$ 1,109,428	52%	16%
Skates	10 yrs + 10-yr option	2031-2041	\$ 459,300	22%	7%
125-127: BPD	5 years	2027	\$ 187,572	9%	3%
Hana Japan	5 yrs + 5-yr option	2025-2030	\$ 94,416	4%	1%
Marine Center	51 years	2029	\$ 59,400	3%	1%
Bait Shop	5 yrs + 2-yr option	2025-2027	\$ 42,801	2%	1%
125-127: Patpatia	In holdover		\$ 40,944	2%	1%
125-127: Third Plateau	In holdover		\$ 40,866	2%	1%
125-127: ICRI	In holdover		\$ 39,767	2%	1%
Berkeley Yacht Club	30 yrs + 10-yr option	2046-2056	\$ 19,696	1%	0%
Cal Adventure	In holdover		\$ 19,428	1%	0%
Cal Sailing Club	In holdover		\$ 12,764	1%	0%
			\$ 2,126,383		⁵³ 30%

Doubletree Hotel

Current Conditions

- Hotel has been losing money since October 2024.
- Hotel loan went into special servicing to renegotiate terms with their lender.
- Payment arrears through June 2025:
 - \$187,615 (percentage rent, 2024)
 - \$492,684 (base rent of \$82k/mo, Jan-Jun 2025)
 - \$680,299 past due

Current Hotel Market Conditions

- SF / Bay Area hotel market: worst post-Covid recovery in the country.
- Years of negative national press deter visitors and convention center events.
- Corporate travel muted by low office utilization.
- Delayed return of international visitors.
- High operating costs as a union and high cost of living market.
- Tariffs, inflation, and interest rates compound the issue.

TOP 25 MARKETS	Twelve Months Ending 3/31/2025		Full Year 12/31/2019
	RevPAR	RevPAR % of 2019	RevPAR
Atlanta - GA USA	\$ 81.28	104.0%	\$ 78.17
Boston - MA USA	\$ 172.42	118.0%	\$ 146.17
Chicago - IL USA	\$ 110.97	111.5%	\$ 99.53
Dallas - TX USA	\$ 84.19	114.7%	\$ 73.42
Denver - CO USA	\$ 101.70	103.1%	\$ 98.67
Detroit - MI USA	\$ 73.29	106.1%	\$ 69.10
Houston - TX USA	\$ 78.81	124.1%	\$ 63.53
Las Vegas - NV USA	\$ 161.50	140.4%	\$ 115.00
Los Angeles - CA USA	\$ 141.28	103.8%	\$ 136.14
Miami - FL USA	\$ 165.83	120.4%	\$ 137.69
Minneapolis - MN USA	\$ 79.84	97.6%	\$ 81.82
Nashville - TN USA	\$ 116.98	107.8%	\$ 108.49
New Orleans - LA USA	\$ 113.34	111.6%	\$ 101.60
New York - NY USA	\$ 270.35	126.6%	\$ 213.51
Oahu Island - HI USA	\$ 226.47	112.3%	\$ 201.62
Orange County - CA USA	\$ 150.31	117.4%	\$ 128.05
Orlando - FL USA	\$ 140.17	110.9%	\$ 126.36
Philadelphia - PA USA	\$ 98.76	103.7%	\$ 95.22
Phoenix - AZ USA	\$ 117.94	126.8%	\$ 92.99
Saint Louis - MO USA	\$ 72.91	107.4%	\$ 67.90
San Diego - CA USA	\$ 158.19	124.7%	\$ 126.87
San Francisco/San Mateo - CA USA	\$ 142.08	70.0%	\$ 203.01
Seattle - WA USA	\$ 127.74	108.4%	\$ 117.87
Tampa Bay - FL USA	\$ 129.80	139.3%	\$ 93.19
Washington - DC USA	\$ 129.34	113.6%	\$ 113.87
TOTAL	\$ 132.79	113.8%	\$ 116.72

Current Hotel Market Conditions

Local Hotel Closures / Foreclosures

- June 2024 - Oxford Capital relinquished ownership of four San Francisco hotels, totaling 428 rooms, including SoMa House, Hotel Garrett, Hotel Fiona and Hotel Julian.
- Four Seasons Hotel San Francisco at Embarcadero – 155-room hotel, went into default, and owner began seeking buyers in May 2024.
- Kimpton Alton Fisherman’s Wharf – 248 key hotel, defaulted and returned to lender.
- Hilton San Francisco Financial District – 544 key hotel defaulted and returned to lender.
- Hyatt Regency Downtown SOMA – 686 key hotel defaulted and returned to lender.
- Hilton SF Union Square – 1,919 key hotel, went into default, now closed.
- Parc 55 Union Square - 1,024 key hotel, went into default, now closed.
- Dual Branded AC by Marriott (133 keys)/ Residence Inn by Marriott (143 keys) Hotel – Opened in 2022, was seized by lender due to default in April 2025.
- Hilton Oakland Airport Hotel – closed its doors August 2024.
- Marriott Oakland City Center – 500 key hotel went into default in Feb 2025.
- Courtyard Oakland Downtown – 162 key hotel was bought for \$10.6M in Oct 2024, a 76% decline from prior value.
- Hotel Frank – 153 room hotel on Geary street near Union Square, now shuttered.

Marina Fund Impacts

- Prior to Parks Tax increase, Marina Fund had a structural deficit of approx. \$1M.
- After Measure Y – Parks Tax increase of 2024:
 - MF was projected to operate in the black in FY26.
 - Cost shift \$1.5M in Waterfront parks/landscape costs from MF to Parks Tax.
- Recent lease revenue downturn has impacted financial forecast.
 - Doubletree stopped paying base rent in Jan 2025; they have not paid past-due 2024 percentage rent (projected \$700k, through June 2025).
- Possible FY26 revenue gap of \$1.3M

Marina Fund Impacts

Change in fund projections, after Parks Tax and lease revenue impacts

Description	FY26 Adopted (as of June 2024, before Parks Tax increase)	FY26 Revised (as of March 2024, after Parks Tax increase)*	FY26 Projected (as of May 2025, after anticipated loss of lease revenue**)
Starting Fund Balance	\$0	\$0	\$0
Revenue	\$7.6M	\$7.4M	\$6.1M
Expenditures	\$8.7M	\$7.4M	\$7.4M
Deficit/Surplus	(\$1.1M)	\$0	(\$1.3M)
Ending Fund Balance	(\$1.1M)	\$0	(\$1.3M)

*Includes \$1.5M in cost shifts to Parks Tax, after Nov 2024 passage of Measure Y. This cost shift covers the \$1.1M structural deficit, \$200k in increased costs in personnel and utilities, and \$200k of anticipated decreases in some boating-related revenue, not including decreases related to Doubletree and Hana Japan.

**Assumes no revenue from Doubletree Hotel and reduced revenue from Hana Japan through FY26.

Marina Fund FY25 Adjustments

- FY25 reductions taken within the last month to address \$700k revenue loss:
 - Exhausted remaining fund balance to cover operations
 - South Cove East Dock Repair now unfunded
 - Reduced security by 50%
 - Cut marketing and other non-critical expenses
 - Cut all hourly Marina staff
 - Adjusted career staff hours to cover additional nights/weekends
- More reductions may need to be taken before the end of FY25 to keep Marina Fund balance positive.

Marina Fund Potential FY26 Adjustments

- To address potential losses of approximately \$1.3M, the following is being discussed:
 - Further CIP project reductions
 - Reduction in maintenance
 - Security reductions
 - Cuts to all non-critical expenses
 - Workforce impacts (Full-time and part-time staff)
- Given that we may not know revenue performance until the end of 2025, staff plan to defer many expenditures until that time.

Fund	FY 2026 Proposed Update	FY 2026 Revised Proposed Update	Variance	Explanation for Change
General Fund	310,261,633	311,435,259	1,173,626	Budget Balancing measure 1.17M to be transfer to Marina Fund
General Fund- Payroll Deduction Trust	750,000	6,750,000	6,000,000	Budget Balancing measure 6M to be transfer to General Fund
Measure U1	5,735,534	8,235,534	2,500,000	Budget Balancing measure 2.5 to be transferred to General Fund
Affordable Housing Mitigation	757,356	1,918,719	1,161,363	Maudelle Miller Shirek Community development loan amendment (Reso TBD; pending Council approval on 6/24/2025). This is a recent request to add funds to the existing development loan. RCD needs the funds by September 2025. + Unallocated FY25 Small Sites Program funds (approved in FY25 budget). Available through an active NOFA. + Unallocated FY25 Small Sites Program funds (approved in FY25 budget). Available through an active NOFA.
Inclusionary Housing Program	352,211	438,731	86,520	2321 Tenth Street (Reso 71,087). Contract was not fully/correctly encumbered at time of amendment. Corrections pending.
Condo Conversion Program	41,573	534,833	493,260	Unallocated FY25 Small Sites Program funds (approved in FY25 budget). Available through an active NOFA. + 2321 Tenth Street (Reso 71,087). Contract was not fully/correctly encumbered at time of amendment. Corrections pending.
Community Development Block Grant (CDBG)	\$ 2,754,520.92	\$ 3,076,700.92	322,180	COB received FY26 HUD allocation information on 5/13/25. New award amounts reflected in the new proposed FY26 total. Resolution number 71,747-N.S.
PERS Savings	-	6,000,000	6,000,000	Budget Balancing measure 6M to be transfer to Payroll Deduction Trust
Operating Grant-State	3,844,695	7,723,545	3,878,850	St. Paul Terrace development loan (Resos 70,407 & 71,549). Estimated loan closing in September, pending tax credit award.

Fund	FY 2026 Proposed Update	FY 2026 Revised Proposed Update	Variance	Explanation for Change
HOME Investment Partnership American Rescue Plan (HOME-ARP)	2,459,896	2,524,030	64,134	Additional Capacity Building funds are being awarded to community agencies in FY26 who are receiving HOME-ARP funds in FY26. Language to be included in the FY26 budget resolution.
Emergency Solutions Grant (ESG)	235,186	452,137	216,951	COB received FY26 HUD allocation information on 5/13/25. New award amounts reflected in the new proposed FY26 total and earlier unused funds from previous FYs that will be added to the FY26 community agency contract with BACS. Resolution number 71,747-N.S.
C.F.P. Title X	(1,716)	-	1,716	Entry Error when adjusting personnel funding no longer needed per HHCS
Housing Mitigation	-	1,362,494	1,362,494	Unallocated FY25 Small Sites Program funds (approved in FY25 budget). Available through an active NOFA. + '2321 Tenth Street (Reso 71,087). Contract was not fully/correctly encumbered at time of amendment. Corrections pending.
Measure O - Affordable Housing	-	8,176,509	8,176,509	St. Paul Terrace development loan (Resos 70,407 & 71,549). Estimated loan closing in September, pending tax credit award.
Workers Compensation	11,601,193	11,788,212	187,019	Budget Balancing measure transfer to General Fund
IT Cost Allocation	18,731,443	24,594,807	5,863,364	Budget Balancing Measure transfer 6.1M to General Fund
			37,487,986	

Fund #	Fund	FY 2026 Proposed Update	FY 2026 Revised Proposed Update	Variance	Explanation for Change
11	General Fund (General Fund)	291,583,351	311,435,259	19,851,908	Budget Balancing measure transfers in from \$2.5M million from U1 (Small Sites) fund balance, \$5.1M Workers Compensation fund balance, \$6M Payroll Deduction 013(115) and \$6.1 IT fund balance
13	General Fund- Payroll Deduction Trust	273,854	6,273,854	6,000,000	Budget Balancing Measure transfer to General Fund
101	Library Tax	32,648,532	33,822,805	1,174,273	Proposed Budget Update assumed 2% increase in the Library Tax. The Library Tax can be increased by the greater of the Consumer Price Index (CPI) or the Personal Income Growth (PIG). The CPI increase is 1.30% while the PIG increase is 6.44% increase. Revised Proposed Update Revenue assumes the tax increase in the PIG since this is higher than the CPI.
107	Special Tax for Disabled (Measure E)	3,457,559	3,536,099	78,540	Proposed Budget Update assumed 2% increase in the Measure E Tax. The Measure E Tax can be increased by the greater of the Consumer Price Index (CPI) or the Personal Income Growth (PIG). The CPI increase is 1.30% while the PIG increase is 6.44% increase. Revised Proposed Update Revenue assumes the tax increase in the PIG since this is higher than the CPI.
116	Paramedic Assessment District	4,790,282	4,762,609	(27,673)	Proposed Budget Update assumed 2% CPI increase and actual increase was 1.30%
120	Affordable Housing Mitigation	537,022	1,937,022	1,400,000	Department entered a 700K to increase revenue in error. It should have been a credit of -700K to increase Revenue
138	Parks Tax	22,850,153	22,921,333	71,180	Revised FY 2026 revenue budget to reflect the updated Parks Tax Measure as outlined in the FY 2026 Tax Revenue Estimates
140	Measure GG - Fire Preparation Tax	6,108,187	6,372,071	263,884	Proposed Budget Update assumed 2% increase in the Measure GG Tax. The Measure GG Tax can be increased by the greater of the Consumer Price Index (CPI) or the Personal Income Growth (PIG). The CPI increase is 1.30% while the PIG increase is 6.44% increase. Revised Proposed Update Revenue assumes the tax increase in the PIG since this is higher than the CPI as recommended by the Disaster & Fire Safety Commission

Fund #	Fund	FY 2026 Proposed Update	FY 2026 Revised Proposed Update	Variance	Explanation for Change
164	Measure FF - Public Safety	10,511,501	10,969,060	457,559	Proposed Budget Update assumed 2% increase in the Measure FF Tax. The Measure FF Tax can be increased by the greater of the Consumer Price Index (CPI) or the Personal Income Growth (PIG). The CPI increase is 1.30% while the PIG increase is 6.44% increase. Revised Proposed Update Revenue assumes the tax increase in the PIG since this is higher than the CPI as recommended by the Disaster & Fire Safety Commission
166	Measure FF - Street Repair	23,499,586	22,500,000	(999,586)	Revised revenue budget for FY 2026 to establish new Measure FF: Sidewalk and Street Repairs Parcel Tax
608	Marina Fund	7,439,162	8,612,788	1,173,626	Budget Balancing Measure transfer from General Fund
Total				29,443,711	

**NOTICE OF PUBLIC HEARING
BERKELEY CITY COUNCIL**

**FY 2026 PROPOSED BUDGET UPDATE
PUBLIC HEARING #2**

The City Manager’s Office is proposing a public hearing for the Fiscal Year 2026 Proposed Budget Update, which is being presented to the City Council.

The hearing will be held on **Tuesday, June 24, 2025 at 6:00 p.m.** in the School District Board Room, 1231 Addison Street.

A copy of the agenda material for this hearing will be available on the City’s website at www.CityofBerkeley.info as of June 12, 2025. **Once posted, the agenda for this meeting will include a link for public participation using Zoom video technology, as well as any health and safety requirements for in-person attendance.**

For further information, please contact **Shana Amenaghawon** at (510) 981-7000.

Written comments should be mailed or delivered directly to the City Clerk, 2180 Milvia Street, Berkeley, CA 94704, or e-mailed to council@berkeleyca.gov in order to ensure delivery to all Councilmembers and inclusion in the agenda packet.

Communications to the Berkeley City Council are public record and will become part of the City’s electronic records, which are accessible through the City’s website. **Please note: e-mail addresses, names, addresses, and other contact information are not required, but if included in any communication to the City Council, will become part of the public record.** If you do not want your e-mail address or any other contact information to be made public, you may deliver communications via U.S. Postal Service or in person to the City Clerk. If you do not want your contact information included in the public record, please do not include that information in your communication. Please contact the City Clerk at (510) 981-6900 or clerk@berkeleyca.gov for further information.

Posted: June 12, 2025

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I hereby certify that the Notice for this Public Hearing of the Berkeley City Council was posted at the display case located near the walkway in front of the Maudelle Shirek Building, 2134 Martin Luther King Jr. Way, as well as on the City’s website, on June 12, 2025.

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Mark Numainville, City Clerk

