PUBLIC HEARING
June 25, 2024

To: Honorable Mayor and Members of the City Council

From: Dee Williams-Ridley, City Manager

Submitted by: Sharon Friedrichsen, Budget Manager

Subject: Fiscal Years 2025 & 2026 Biennial Budget Adoption

RECOMMENDATION

Conduct a public hearing and upon conclusion:

1. Adopt the Fiscal Years 2025 & 2026 ("FY25 and FY26") Biennial Budget as contained in the City Manager's FY25 & FY26 Proposed Biennial Budget, and as amended by subsequent Council action.

2. Authorizing the City Manager to provide applicable advances to selected community agencies receiving City funds in FY25, as reflected in Attachment 2 to the report, and as amended by subsequent Council action

FISCAL IMPACTS OF RECOMMENDATION

FY25 & FY26 Proposed Budget expenditures for all funds totals $776.2 million (gross appropriations) in FY25, decreasing to $771.0 million in FY26. The General Fund, including Measures P and U1, is $277.9 million in FY25 and $288.0 million in FY26 as shown on the table below. In addition to projected new revenues, either existing fund balance will be used and/or other budget balancing strategies will be implemented to reduce costs in order to produce a balanced budget wherein revenues will be equal to or exceed expenditures for FY25 and FY26 at the time of budget adoption.

	Fiscal Year 2025		Fiscal Year 2026	
	Revenue	Expenditures	Revenue	Expenditures
General Fund	$273,404,100	$277,875,083	$284,047,716	$287,960,725
Other Funds	393,666,050	498,354,151	408,507,814	429,066,935
Total	667,070,150	776,229,234	692,555,530	717,027,660

The expenditure information will be reflected in a separate Annual Appropriation Ordinance on the City Council's agenda on June 25, 2024.

CURRENT SITUATION AND ITS EFFECTS

The development of the baseline biennial budget for Fiscal Years 2025 and 2026 began in the winter of 2023 with the review of position control and the creation of the salary and benefit model that reflected changes in staffing and incorporated adjustments to personnel-related expenditures related to the implementation of adopted MOUs for public safety and known increases in pension and health insurance.

Over the next several months, departments worked with the City Manager's Office to develop their baseline budget and funding requests, which were presented to the City's Budget and Finance Policy Committee and subsequently to the City Council as part of the discussion on the FY25 and FY26 Proposed Budget. The City Manager evaluated department funding requests and recommended items categorized as tier 1 be included within the biennial budget. Tier 1 items are funding requests that are needed to maintain public health and safety; to implement a federal, state or local mandate; to generate or enhance revenue or has grant matching funds or based upon the timing a funds are needed (or funding decision determined) by July 1 or the first quarter of the fiscal year. In addition to the department funding requests, on May 21, 2024, City Council also received a comprehensive list that included funding requests by the Charter Offices (City Attorney, City Auditor and Office of the Director of Police Accountability) and Council budget referrals. These items will be considered as part of the budget process based upon the recommendations of the Budget and Finance Policy Committee to the City Council for inclusion of certain funding requests within the adopted biennial budget.

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

Sharon Friedrichsen, Budget Manager, City Manager's Office, 981-7000

Attachments:

1: Resolution: Adopting FY 2025 & FY 2026 Biennial Budget
    Exhibit A: FY 2025 and FY 2026 Proposed Budget
    Exhibit B: Schedule of Changes to the FY 2025 and FY 2026 Proposed Budget
    Exhibit C: Mayor's Supplemental Budget Recommendations
2: Community Agency Contract Advances
3: Public Hearing Notice

RESOLUTION NO.

ADOPTING THE CITY OF BERKELEY BIENNIAL BUDGET FOR
FISCAL YEARS 2025 and 2026

WHEREAS, on May 21, 2024, the City Manager presented to the City Council the Fiscal Years 2025 and 2026 ("FY 2025 and FY 2026") Proposed Biennial Budget; and

WHEREAS, the City Council held a series of meetings to consider the Proposed Biennial Budget on May 21, 2024, June 4, 2024 and June 25, 2024; and

WHEREAS, members of the City Council presented recommended revisions to the Proposed Biennial Budget at the Council meeting on June 25, 2024;

WHEREAS, in addition to formal budget adoption, City Council action is required to authorize advances for select community agencies receiving funds in FY 2025. The advances are to be equivalent to 25% of the agency's allocation; and

NOW THEREFORE, BE IT RESOLVED, that the Council of the City of Berkeley adopts the FY 2025 and FY 2026 Budget contained in the City Manager's FY 2025 and FY 2026 Proposed Budget and as amended by subsequent Council action on June 25, 2024.

BE IT FURTHER RESOLVED that the appropriations constituting the FY 2025 Adopted Budget will be reflected in a separate FY 2025 Annual Appropriation Ordinance, as required by the City Charter.

BE IT FURTHER RESOLVED, that the City Manager is authorized to execute contracts and /or amendments, as necessary, to provide advances to selected community agencies receiving City funds in FY 2025.

BE IT FURTHER RESOLVED, that the City Manager is authorized to use the following invoicing/reporting system in contract administration, but maintains the discretion to amend these requirements depending on risk factors associated with past performance, the amount and type of funding an agency receives, and/or whether or not an agency is a new grantee:

Agencies receiving under $50,000 in General Fund to provide the following services:

1. Drop-In services only with no intensive case management, meal programs, outreach programs, or recreation programs:
    - Statements of Expense are required quarterly and a General Ledger is required at fiscal year-end; and
    - An end-of-year narrative summary of accomplishments.

2. All other agencies receiving General Fund only:
    - Statements of Expense are required quarterly and a General Ledger is required at fiscal year-end; and
    - Program Reports are required semi-annually.

3. Agencies with State and/or Federal Funding:
    - Statements of Expense are required quarterly and a General Ledger is required at fiscal year-end; and
    - Program Reports are required quarterly.

BE IT FURTHER RESOLVED that the City Manager or her designee is authorized to use the following invoicing/reporting system in contract administration for contracts awarded through the Youth Equity Partnership and the invoicing/reporting system described in City Council Resolution No. 71,278-N.S. for other agencies awarded federal and non-federal funding. The following invoicing/reporting system pertains only to agencies awarded contracts through the Youth Equity Partnership:

Fiscal Reports (*Youth Equity Partnership*):

- All agencies, regardless of funding level, are required to submit quarterly statements of expense and quarterly requests for advance payment. The final statement of expense for each fiscal year must be accompanied by a copy of the agency's General Ledger and a Statement of Revenues and Expenditures for each program.
- Four fiscal reports due by: October 15 (Q1, for the period of July 1 – September 30), January 15 (Q2, for the period of October 1 – December 31), April 15 (Q3, for the period of January 1 – March 31) and August 31 (Q4, for the period of April 1 – June 30).
- Four advance payment requests due by: July 15 (Q1, for the period of July 1 – September 30), October 15 (Q2, for the period of October 1 – December 31), January 15 (Q3, for the period of January 1 – March 31) and April 15 (Q4, for the period of April 1 – June 30).

Program Reports (*Youth Equity Partnership*):

- Two program reports, due by January 15 (1st half report, for the period of July 1 – December 31) and July 15 (2nd half report, for the period of January 1 – June 30).

BE IT FURTHER RESOLVED that the City Manager or her designee is authorized to approve advance payments to agencies awarded contracts through the Youth Equity Partnership, pending timely, complete, and accurate agency submission. City review and approval of fiscal and program reports is required before each payment will be released.

BE IT FURTHER RESOLVED that the City Manager or designee is authorized to maintain the discretion of requiring more frequent invoices and reports from new grantees or in contracts deemed to require closer scrutiny, and also maintains the discretion to terminate contracts based on factors outlined in the contract boilerplate, including but not limited to, the contractor's failure to fulfill obligations.

BE IT FURTHER RESOLVED, that the City Manager is authorized to refuse to execute or amend a contract with any agency that has not provided required contract exhibits and documentation within 60 days of award of funding.

BE IT FURTHER RESOLVED, that the City Manager is authorized to execute other resultant agreement and amendments with other agencies relating to receipt and expenditure under CDBG or CSBG Program in accordance with the proposals for community agency funding approved through the budget process. A record copy of said contracts and any amendments are on file with the Office of the City Clerk.

Attachments:
1: Resolution: Adopting FY 2025 and FY 2026 Biennial Budget
    Exhibit A: FY 2025 and FY 2026 Proposed Budget
    Exhibit B: Schedule of Changes to the FY 2025 and FY 2026 Proposed Budget
    Exhibit C: Mayor's Supplemental Budget Recommendations

2: Community Agency Contract Advances

Attachment 2

FY 2025 Community Agency Advances

AGENCY NAME	LEAD DEPT	FY 2025 ALLOCATION	FY 2025 ADVANCE
Alameda County Homeless Action Center	HHCS	129,539	32,385
Bananas	HHCS	93,333	23,333
Bay Area Community Land Trust	HHCS	205,200	51,300
Bay Area Community Services	HHCS	4,492,895	1,123,224
Bay Area Hispano Institute for Advancement	HHCS	186,541	46,635
Bay Area Outreach and Recreation Program	HHCS	50,592	12,648
Berkeley Community Gardening Collaborative	HHCS	19,720	4,930
Berkeley Community Media	IT	285,210	71,303
Berkeley Community Scholars	HHCS	35,000	8,750
Berkeley Unified School District	HHCS	134,328	33,582
Berkeley Public Schools Fund	HHCS	73,117	18,279
Berkeley Youth Alternatives	HHCS	60,000	15,000
Big Oaks Learning Center	HHCS	142,463	35,616
Biotech Partners	HHCS	150,000	37,500
Bread Project	HHCS	70,000	17,500
Building Opportunities for Self Sufficiency	HHCS	295,316	73,829
Center for Independent Living	HHCS	211,600	52,900
Dorothy Day	HHCS	2,385,601	596,400
Downtown Berkeley Association	CMO	40,000	10,000
Downtown Streets Team	PW	225,000	56,250
East Bay Community Law Center	HHCS	323,556	80,889
Easy Does It	HHCS	1,712,079	428,020
Eden Council for Hope and Opportunity	HHCS	35,000	8,750
Ephesians Children's Center	HHCS	18,573	4,643
Eviction Defense Center	HHCS	1,072,139	268,035
Family Violence Law Center	HHCS	75,000	18,750
Habitat for Humanity East Bay/Silicon Valley	HHCS	154,280	38,570
Healthy Black Families, Inc.	HHCS	240,000	60,000
Insight Housing	HHCS	1,336,116	334,029
Inter-City Services	HHCS	101,351	25,338
J-Sei	HHCS	30,000	7,500
Larkin Street	HHCS	189,255	47,314
Lifelong Medical Care	HHCS	1,045,952	261,488
Multicultural Institute	HHCS	132,500	33,125
Nia House Learning Center	HHCS	100,000	25,000
Peer Wellness Collective	HHCS	32,016	8,004
Rebuilding Together	HHCS	207,944	30,713
RISE Program	HHCS	229,328	57,332
Stiles Hall	HHCS	100,000	25,000
Supplybank.Org	HHCS	30,000	7,500
Through the Looking Glass	HHCS	35,000	8,750
UC Berkeley	HHCS	140,000	35,000
Village of Love	HHCS	250,000	62,500
Visit Berkeley	CMO	740,277	185,069
Women's Daytime Drop-In Center	HHCS	267,071	66,768
		17,882,892	**4,449,450**

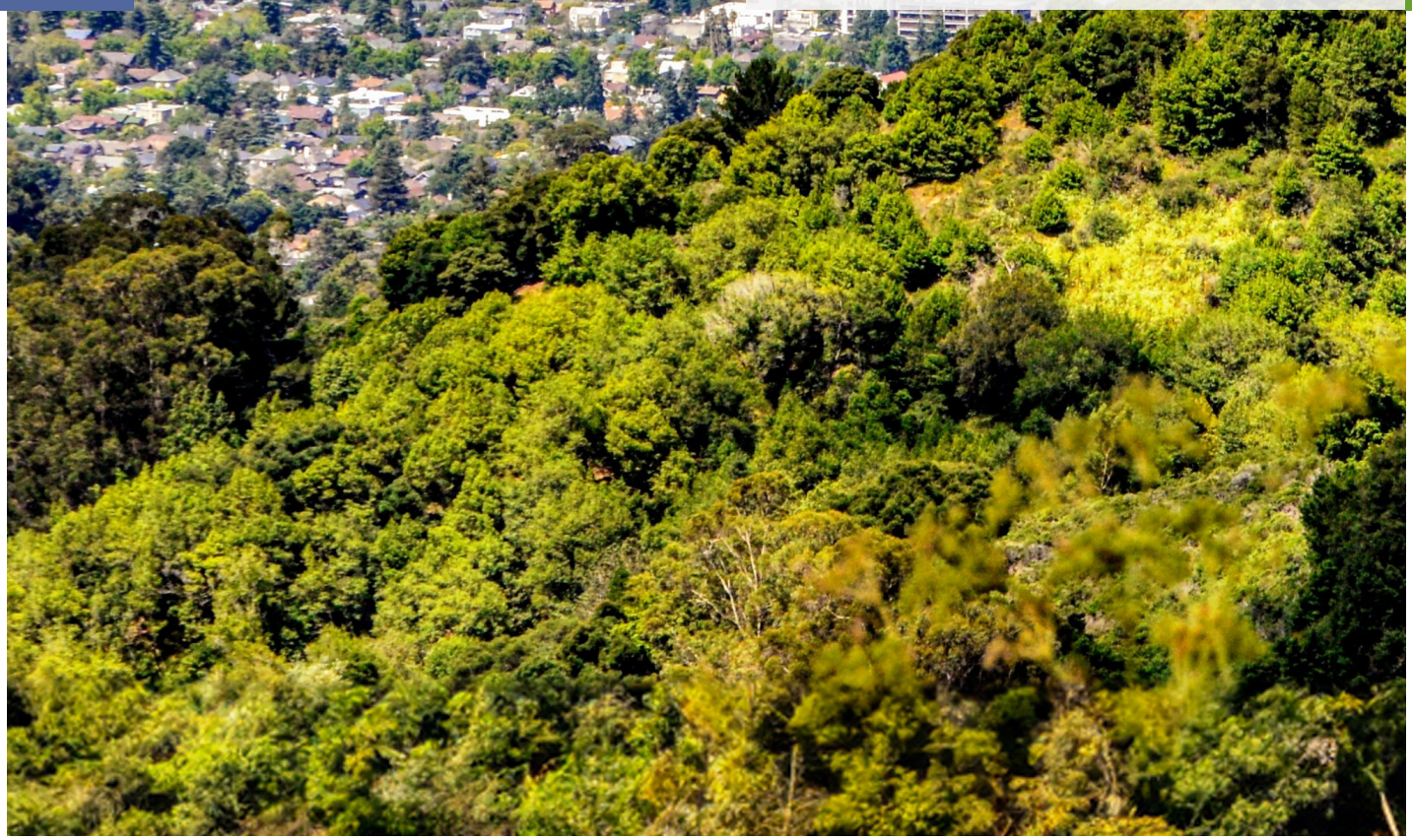
CMO = City Manager's Office
HHCS = Health, Housing & Community Services
IT = Information Technology
PW = Public Works

City of Berkeley, California

PROPOSED BUDGET

FOR FISCAL YEAR

2025 & 2026



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

List of Principal Officials

Elected Officials

Jesse Arreguín	Mayor
Jenny Wong	City Auditor
Rashi Kesarwani	District 1
Terry Taplin	District 2
Ben Bartlett	District 3
Pending Election Result	District 4
Sophie Hahn	District 5
Susan Wengraf	District 6
Cecilia Lunaparra	District 7
Mark Humbert	District 8

Administrative Staff

Dee Williams-Ridley	City Manager
Anne Cardwell	Deputy City Manager
LaTanya Bellow	Deputy City Manager
Sharon Friedrichsen	Budget Manager
Rama Murty	Senior Management Analyst
Maricar Dupaya	Senior Management Analyst
Michelle Rosete	Senior Management Analyst
Emelita Bersonda	Accounting Office Specialist III

TABLE OF CONTENTS

INTRODUCTION

Organizational Structure 8
Budget Process and Basis of Budgeting 10

BUDGET SUMMARIES

Overview of the Operating Budget 15
Summary of Budget by Funding Source 17

REVENUE SOURCES

General Fund Revenue 23
Other Funds Revenue 28

EXPENDITURE SOURCES

Summary of Expenditures By Departments – All Funds 61
Summary of Expenditures By Departments – General Fund 63
Summary of Expenditures by Funding Sources 66

DEPARTMENT BUDGETS

City Attorney's 79
City Auditor's 86
City Clerk 93
City Manager's 101
Finance 120
Fire 130
Health, Housing and Community Services 139
Human Resources 153
Information Technology 163
Mayor and Council 174
Planning 186
Police 196
Office of the Director of Police Accountability 206
Parks, Recreation and Waterfront 211
Public Works 221
Non-Departmental (All City Funds) 234

CAPITAL IMPROVEMENT PROGRAM (CIP)

APPENDICES

Basis of Budgeting 255
Fund Structure 256
Budget and Financial Policies 260
Staffing 274
Strategic Plan Goals 292
Glossary of Budget Terms 293

CITY OF
BERKELEY

Introduction

CITY OF
BERKELEY

Mission

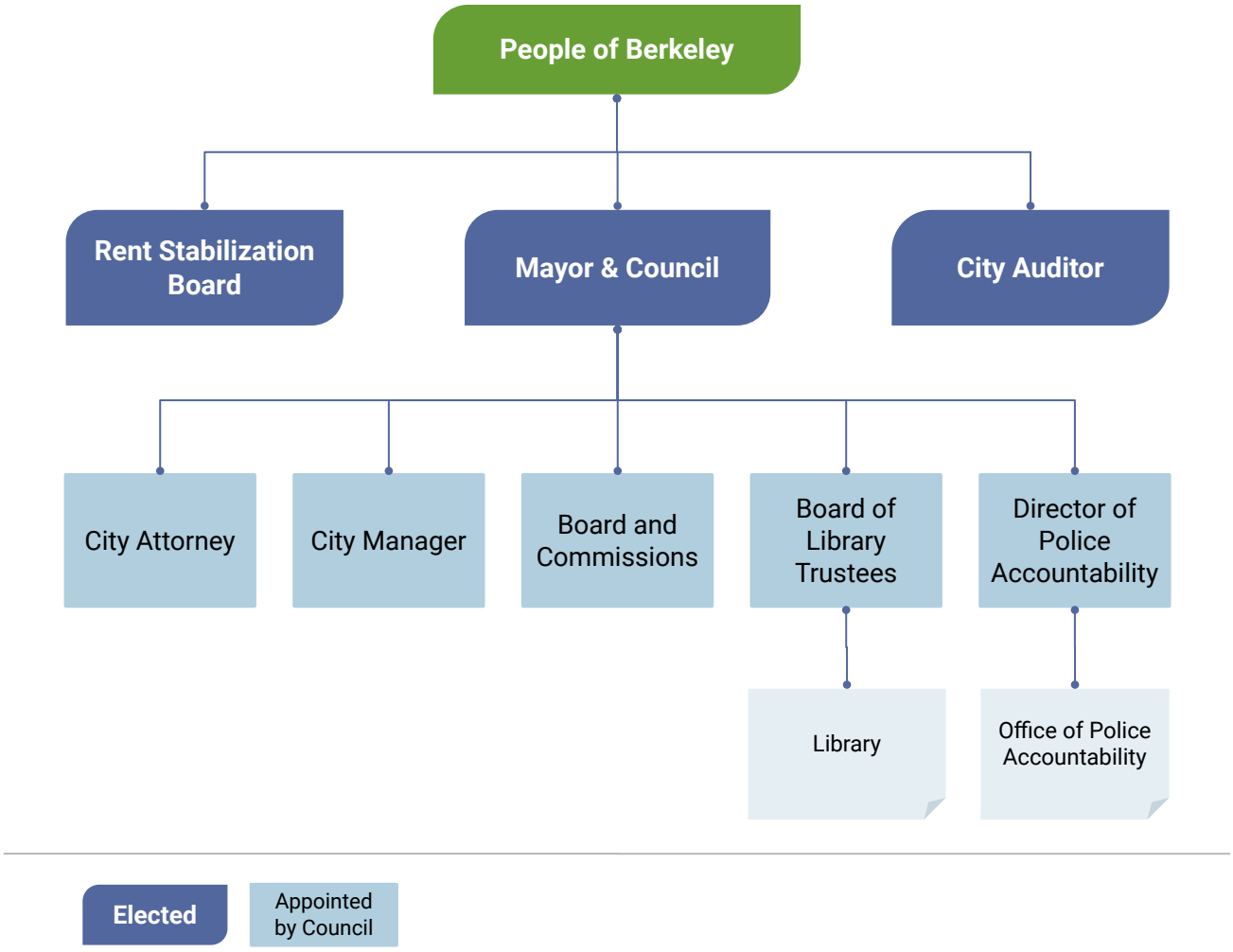
As City of Berkeley employees our mission is to provide quality service to our diverse community; promote an accessible, safe, healthy, environmentally sound and culturally rich city; initiate innovative solutions; embrace respectful, democratic participation; respond quickly and effectively to neighborhood and commercial concerns; and do so in a fiscally sound manner.

Organizational Structure

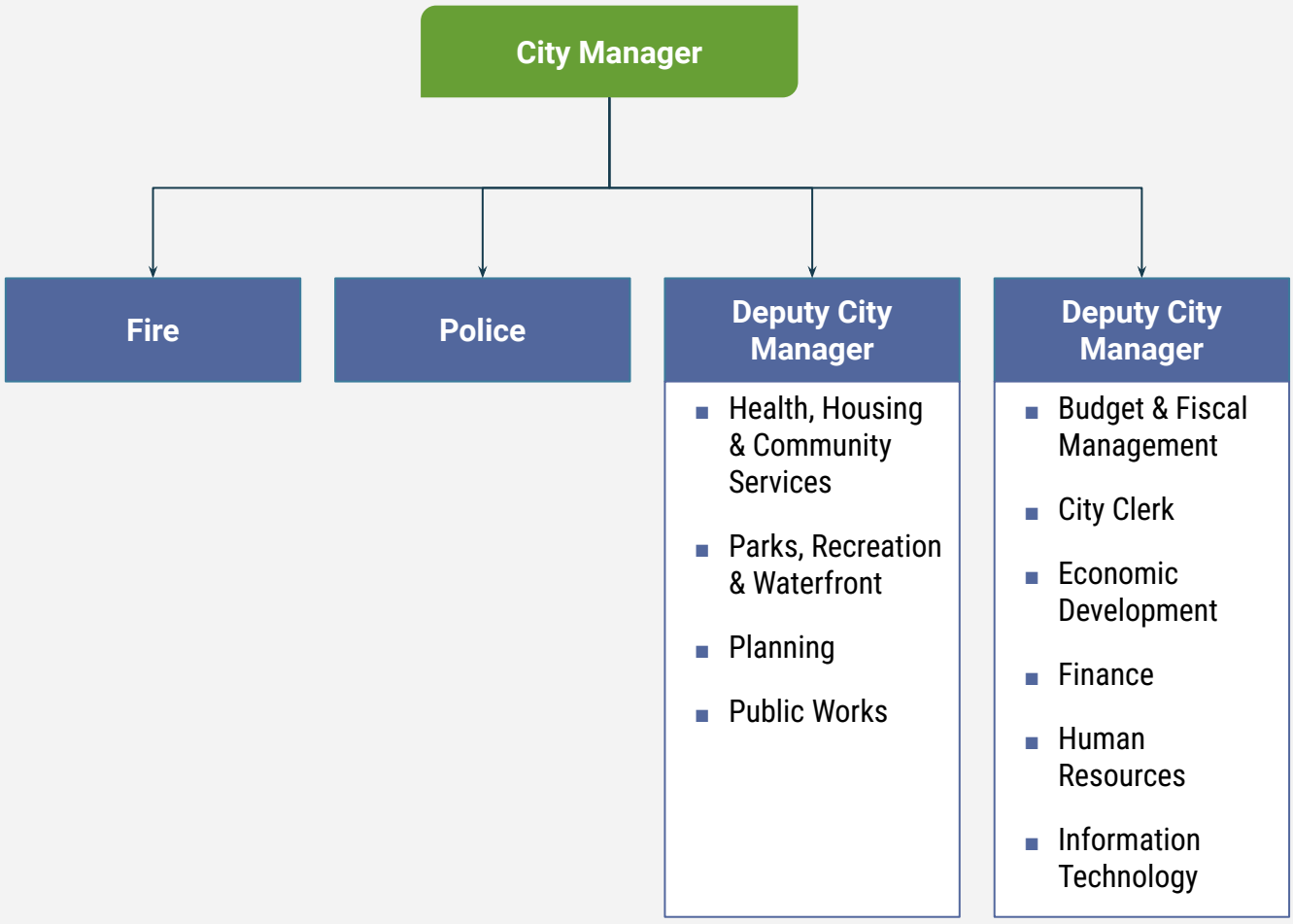
The people of Berkeley are the highest level in the City's organizational structure. They directly elect the Mayor and the eight other members of the City Council, the members of the Rent Board, the members of the School Board, and the City Auditor.

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

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



Organizational Chart



Budget Process and Basis of Budgeting

Budget Process

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

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

Budget Preparation

The biennial budget cycle begins with the development of the Budget Development Instructions, including a process for identifying short-term priority initiatives that will be accomplished in a given budget cycle. A budget development calendar is also prepared and presented to the Council Budget and Finance Policy Committee for review and then to the entire Council. The City Manager reviews and evaluates the baseline budgets and supplemental funding requests submitted by departments to determine whether they fulfill City Council goals and objectives, align with the City’s Strategic Plan, or increase efficiency or improve management effectiveness and service delivery. Requests received by both City Council (through the budget referral process) and departments for enhanced funding from the General Fund are prioritized using a “tier” system. Tier 1 items are recommended for funding based on available resources. Tier 1 items are items that operational must be paid for; pertain to a federal, state or locally mandated function; address public health and safety, critical operations and/or critical infrastructure needs; support the implementation of the City’s strategic plan goals and/or have been approved by Council; further climate initiatives or either generate revenue, are grant funded or otherwise leverage additional funding. Tier 2 are items that are considered to be Non-Critical Operational Needs that may be placed on hold or have existing funding while Tier 3 includes items deemed to be Non-Urgent Operational Needs.

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

Budgetary Control

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

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

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

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

CITY OF
BERKELEY

Financial Summaries

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

CITY OF
BERKELEY

Overview of the Operating Budget

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

Revenue History by Category

	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Proposed FY 2025	Change %	Proposed FY 2026	Change %
Secured Property Taxes	$ 70,621,184	$ 79,311,105	$ 84,725,717	$ 89,687,496	5.9%	$ 92,826,558	3.5%
Supplemental Taxes	2,466,088	3,477,693	3,400,000	3,400,000	0.0%	3,400,000	0.0%
Unsecured Property Taxes	4,379,993	3,839,250	3,806,995	3,881,280	2.0%	3,881,280	0.0%
Property Transfer Taxes	39,662,601	21,978,933	22,873,786	19,000,000	(16.9%)	21,000,000	10.5%
Property Transfer Tax – Measure P	20,557,800	9,684,063	10,189,500	8,199,580	(19.5%)	8,609,559	5.0%
Sales Tax	18,950,488	18,759,977	19,654,225	19,183,600	(2.4%)	19,562,300	2.0%
Soda Tax	1,025,800	1,162,310	1,147,387	1,147,387	0.0%	1,147,387	0.0%
Utility Users Taxes	15,001,999	17,606,482	17,454,320	17,700,000	1.4%	17,700,000	0.0%
Transient Occupancy Taxes	5,680,715	7,911,684	8,374,588	8,237,549	(1.6%)	8,484,675	3.0%
Short-Term Rentals	1,295,798	1,372,439	1,400,000	1,400,000	0.0%	1,400,000	0.0%
Business License Taxes	20,403,975	21,854,193	21,560,783	21,991,999	2.0%	22,431,839	2.0%
Recreational Cannabis	1,250,792	997,572	1,000,000	1,000,000	0.0%	1,020,000	2.0%
Measure U1	4,913,872	5,844,564	5,900,000	5,900,000	0.0%	5,900,000	0.0%
Other Taxes	3,882,587	5,799,179	4,453,059	5,453,059	22.5%	10,453,059	91.7%
Vehicle In Lieu Taxes	38,421,395	40,499,309	43,169,728	43,859,851	1.6%	44,519,645	1.5%
Parking Fines – Regular Collections	4,802,956	5,952,451	5,800,000	5,800,000	0.0%	5,800,000	0.0%
Moving Violations	155,383	151,912	132,600	132,600	0.0%	135,252	2.0%
Ambulance Fees	4,014,675	5,468,875	5,350,779	6,944,117	29.8%	6,944,117	0.0%
Interest Income	(24,479,214)	8,150,922	10,337,245	14,126,388	36.7%	13,126,388	(7.1%)
Franchise Fees	2,208,188	2,681,331	2,057,700	2,247,528	9.2%	2,247,528	0.0%
Indirect Cost Reimbursement	5,074,695	6,758,577	6,104,970	6,936,000	13.6%	7,074,720	2.0%
Other Revenues	388,659,415	380,330,391	276,279,436	297,842,668	7.8%	306,887,117	3.0%
Total Revenues	**$ 628,951,185**	**$ 649,593,212**	**$ 555,172,818**	**$ 584,071,102**	**5.2%**	**$ 604,551,424**	**3.5%**
Operating Transfers In	657,686,821	769,539,487	97,411,398	82,999,048	(14.8%)	88,004,106	6.0%
	$1,286,638,006	**$1,419,132,699**	**$652,584,216**	**$667,070,150**	**2.2%**	**$692,555,530**	**3.8%**

Expenditure History by Category

	Actual FY 2022	Actual FY 2023	Budgeted FY 2024	Proposed FY 2025	Change %	Proposed FY 2026	Change %
Salaries & Benefits	$ 295,940,923	$ 317,461,808	$ 342,834,712	$ 386,426,174	12.7%	$ 397,173,070	2.8%
Services & Materials	128,339,434	144,706,728	140,793,216	151,303,154	7.5%	143,518,364	(5.1%)
Capital Outlay	41,379,503	18,364,767	86,616,435	67,885,603	(21.6%)	61,126,142	(10.0%)
Internal Services & All Other	79,008,119	91,935,207	109,081,051	125,714,258	15.2%	128,304,981	2.1%
Total Expenditures	**$ 544,667,979**	**$ 572,468,510**	**$ 679,325,414**	**$ 731,329,189**	**7.7%**	**$ 730,122,557**	**(0.2%)**
Operating Transfers Out	80,414,972	76,799,373	54,039,639	44,900,045	(16.9%)	40,905,103	(8.9%)
	$ 625,082,951	**$ 649,267,883**	**$ 733,365,053**	**$ 776,229,234**	**5.8%**	**$ 771,027,660**	**(0.7%)**

Revenue by Category and Fund Type Fiscal Year 2025

	General Fund	Special Revenue Funds	Grants Funds	Capital Projects Funds	Enterprise Funds	Internal Service Funds	All Other Funds	FY 2025 Total
Secured Property Taxes	$ 89,687,496	$ -	$ -	$ -	$ -	$ -	$ -	$ 89,687,496
Supplemental Taxes	3,400,000	-	-	-	-	-	-	3,400,000
Unsecured Property Taxes	3,881,280	-	-	-	-	-	-	3,881,280
Property Transfer Taxes	19,000,000	-	-	-	-	-	-	19,000,000
Property Transfer Tax – Measure P	8,199,580	-	-	-	-	-	-	8,199,580
Sales Tax	19,183,600	-	-	-	-	-	-	19,183,600
Soda Tax	1,147,387	-	-	-	-	-	-	1,147,387
Utility Users Taxes	17,700,000	-	-	-	-	-	-	17,700,000
Transient Occupancy Taxes	8,237,549	-	-	-	-	-	-	8,237,549
Short-Term Rentals	1,400,000	-	-	-	-	-	-	1,400,000
Business License Taxes	21,991,999	-	-	-	-	-	-	21,991,999
Recreational Cannabis	1,000,000	-	-	-	-	-	-	1,000,000
Measure U1	5,900,000	-	-	-	-	-	-	5,900,000
Other Taxes	5,453,059	-	-	-	-	-	-	5,453,059
Vehicle In Lieu Taxes	18,851,257	-	18,638,696	-	-	6,369,898	-	43,859,851
Parking Fines – Regular Collections	5,800,000	-	-	-	-	-	-	5,800,000
Moving Violations	132,600	-	-	-	-	-	-	132,600
Ambulance Fees	6,944,117	-	-	-	-	-	-	6,944,117
Interest Income	12,615,354	221,280	-	500,000	786,688	-	3,066	14,126,388
Franchise Fees	1,822,528	-	-	-	425,000	-	-	2,247,528
Indirect Cost Reimbursement	6,936,000	-	-	-	-	-	-	6,936,000
Other Revenues	8,468,797	106,189,637	27,886,357	192	130,980,559	8,892,080	15,425,046	297,842,668
Total Revenues	**$ 267,752,603**	**$ 106,410,917**	**$ 46,525,053**	**$ 500,192**	**$ 132,192,247**	**$ 15,261,978**	**$ 15,428,112**	**$ 584,071,102**
Operating Transfers In	10,355,777	(543,622)	-	32,950,905	90,501	36,484,662	3,660,825	82,999,048
	$ 278,108,380	**$ 105,867,295**	**$ 46,525,053**	**$ 33,451,097**	**$ 132,282,748**	**$ 51,746,640**	**$ 19,088,937**	**$ 667,070,150**

Revenue by Category and Fund Type Fiscal Year 2026	General Fund	Special Revenue Funds	Grants Funds	Capital Projects Funds	Enterprise Funds	Internal Service Funds	All Other Funds	FY 2026 Total
Secured Property Taxes	$ 92,826,558	$ -	$ -	$ -	$ -	$ -	$ -	$ 92,826,558
Supplemental Taxes	3,400,000	-	-	-	-	-	-	3,400,000
Unsecured Property Taxes	3,881,280	-	-	-	-	-	-	3,881,280
Property Transfer Taxes	21,000,000	-	-	-	-	-	-	21,000,000
Property Transfer Tax – Measure P	8,609,559	-	-	-	-	-	-	8,609,559
Sales Tax	19,562,300	-	-	-	-	-	-	19,562,300
Soda Tax	1,147,387	-	-	-	-	-	-	1,147,387
Utility Users Taxes	17,700,000	-	-	-	-	-	-	17,700,000
Transient Occupancy Taxes	8,484,675	-	-	-	-	-	-	8,484,675
Short-Term Rentals	1,400,000	-	-	-	-	-	-	1,400,000
Business License Taxes	22,431,839	-	-	-	-	-	-	22,431,839
Recreational Cannabis	1,020,000	-	-	-	-	-	-	1,020,000
Measure U1	5,900,000	-	-	-	-	-	-	5,900,000
Other Taxes	10,453,059	-	-	-	-	-	-	10,453,059
Vehicle In Lieu Taxes	19,511,051	-	18,638,696	-	-	6,369,898	-	44,519,645
Parking Fines – Regular Collections	5,800,000	-	-	-	-	-	-	5,800,000
Moving Violations	135,252	-	-	-	-	-	-	135,252
Ambulance Fees	6,944,117	-	-	-	-	-	-	6,944,117
Interest Income	11,615,354	221,280	-	500,000	786,688	-	3,066	13,126,388
Franchise Fees	1,822,528	-	-	-	425,000	-	-	2,247,528
Indirect Cost Reimbursement	7,074,720	-	-	-	-	-	-	7,074,720
Other Revenues	8,468,797	109,345,089	28,659,094	192	136,096,819	8,892,080	15,425,046	306,887,117
Total Revenues	**$ 279,188,476**	**$ 109,566,369**	**$ 47,297,790**	**$ 500,192**	**$ 137,308,507**	**$ 15,261,978**	**$ 15,428,112**	**$ 604,551,424**
Operating Transfers In	10,364,269	4,456,894	-	32,950,905	90,501	36,480,712	3,660,825	88,004,106
	$ 289,552,745	**$ 114,023,263**	**$ 47,297,790**	**$ 33,451,097**	**$ 137,399,008**	**$ 51,742,690**	**$ 19,088,937**	**$ 692,555,530**

Expenditure by Category and Fund Type Fiscal Year 2025

	General Fund	Special Revenue Funds	Grants Funds	Capital Projects Funds	Enterprise Funds	Internal Service Funds	All Other Funds	FY 2025 Total
Salaries & Benefits	$ 193,606,965	$ 69,185,388	$ 24,348,225	$ 5,061,434	$ 68,036,953	$ 20,499,596	$ 5,687,613	$ 386,426,174
Services & Materials	33,786,531	29,539,918	16,536,940	4,426,047	40,878,043	21,324,597	4,811,078	151,303,154
Capital Outlay	853,786	17,790,000	2,064,099	14,263,942	26,808,314	5,693,462	412,000	67,885,603
Internal Services & All Other	22,065,961	38,051,210	8,975,736	6,922,417	25,439,269	8,735,068	15,524,597	125,714,258
Total Expenditures	**$ 250,313,243**	**$ 154,566,516**	**$ 51,925,000**	**$ 30,673,840**	**$ 161,162,579**	**$ 56,252,723**	**$ 26,435,288**	**$ 731,329,189**
Operating Transfers Out	33,201,176	8,478,454	-	984,687	1,465,519	496,355	273,854	44,900,045
	$ 283,514,419	**$ 163,044,970**	**$ 51,925,000**	**$ 31,658,527**	**$ 162,628,098**	**$ 56,749,078**	**$ 26,709,142**	**$ 776,229,234**

Expenditure by Category and Fund Type Fiscal Year 2026

	General Fund	Special Revenue Funds	Grants Funds	Capital Projects Funds	Enterprise Funds	Internal Service Funds	All Other Funds	FY 2026 Total
Salaries & Benefits	$ 200,099,836	$ 71,145,339	$ 24,552,140	$ 5,153,820	$ 69,541,530	$ 20,883,936	$ 5,796,469	$ 397,173,070
Services & Materials	33,801,667	28,830,956	15,104,394	4,339,804	36,893,824	19,736,641	4,811,078	143,518,364
Capital Outlay	853,786	13,486,049	2,064,099	13,355,608	25,661,138	5,693,462	12,000	61,126,142
Internal Services & All Other	24,675,068	37,886,276	8,965,736	6,924,417	25,593,819	8,735,068	15,524,597	128,304,981
Total Expenditures	**$ 259,430,357**	**$ 151,348,620**	**$ 50,686,369**	**$ 29,773,649**	**$ 157,690,311**	**$ 55,049,107**	**$ 26,144,144**	**$ 730,122,557**
Operating Transfers Out	34,197,226	3,478,970	-	984,687	1,465,519	504,847	273,854	40,905,103
	$ 293,627,583	**$ 154,827,590**	**$ 50,686,369**	**$ 30,758,336**	**$ 159,155,830**	**$ 55,553,954**	**$ 26,417,998**	**$ 771,027,660**

CITY OF
BERKELEY

Revenue Sources

CITY OF
BERKELEY

General Fund Revenues Five-Year Summary

	2022 Actual	2023 Actual	2024 Current Budget	2025 Proposed	2026 Proposed
General Fund Revenue Summary					
Secured Property Taxes	$ 70,621,184	$ 79,311,105	$ 84,725,717	$ 89,687,496	$ 92,826,558
Supplemental Taxes	2,466,088	3,477,693	3,400,000	3,400,000	3,400,000
Unsecured Property Taxes	4,379,993	3,839,250	3,806,995	3,881,280	3,881,280
Property Transfer Taxes	39,662,601	21,978,933	22,873,786	19,000,000	21,000,000
Property Transfer Tax – Measure P	20,557,800	9,684,063	10,189,500	8,199,580	8,609,559
Sales Tax	18,950,488	18,759,977	19,654,225	19,183,600	19,562,300
Soda Tax	1,025,800	1,162,310	1,147,387	1,147,387	1,147,387
Utility Users Taxes	15,001,999	17,606,482	17,454,320	17,700,000	17,700,000
Transient Occupancy Taxes	5,680,715	7,911,684	8,374,588	8,237,549	8,484,675
Short-Term Rentals	1,295,798	1,372,439	1,400,000	1,400,000	1,400,000
Business License Taxes	20,403,975	21,854,193	21,560,783	21,991,999	22,431,839
Recreational Cannabis	1,250,792	997,572	1,000,000	1,000,000	1,020,000
Measure U1	4,913,872	5,844,564	5,900,000	5,900,000	5,900,000
Other Taxes	3,882,587	5,799,179	4,453,059	5,453,059	10,453,059
Vehicle In Lieu Taxes	15,151,524	16,668,736	17,811,134	18,851,257	19,511,051
Parking Fines – Regular Collections	4,802,956	5,952,451	5,800,000	5,800,000	5,800,000
Moving Violations	155,383	151,912	132,600	132,600	135,252
Ambulance Fees	4,014,675	5,468,875	5,350,779	6,944,117	6,944,117
Interest Income	(10,069,162)	3,261,122	8,826,211	12,615,354	11,615,354
Franchise Fees	1,712,652	1,810,581	1,720,056	1,822,528	1,822,528
Indirect Cost Reimbursement	5,074,695	6,758,577	6,104,970	6,936,000	7,074,720
Other Revenues	6,737,288	9,022,069	6,640,308	8,468,797	8,468,797
Transfers	116,962,155	147,500,128	13,265,778	10,355,777	10,364,269
TOTAL GENERAL FUND REVENUES	**$354,635,858**	**$ 396,193,895**	**$ 271,592,196**	**$ 278,108,380**	**$ 289,552,745**

* General Fund revenues include Fund 013 (GF Payroll Deduction Trust) and Fund 016 (Measure U1)

General Fund Revenues
Five-Year Summary

	2022 Actuals	2023 Actuals	2024 Current Budget	2025 Proposed	2026 Proposed
General Fund Revenue Detail					
Secured Property Taxes					
411110 Base Prop Tax - 1%	$ 70,621,185	$ 79,311,105	$ 84,725,717	$ 89,687,496	$ 92,826,558
Total Secured Property Taxes	**$ 70,621,185**	**$ 79,311,105**	**$ 84,725,717**	**$ 89,687,496**	**$ 92,826,558**
Supplemental Taxes					
411120 Base Prop Tax - Suppl	$ 2,466,089	$ 3,477,693	$ 3,400,000	$ 3,400,000	$ 3,400,000
Total Supplemental Taxes	**$ 2,466,089**	**$ 3,477,693**	**$ 3,400,000**	**$ 3,400,000**	**$ 3,400,000**
Unsecured Property Taxes					
411210 Unsecured - Personal Prop	$ 4,379,993	$ 3,839,249	$ 3,806,995	$ 3,881,280	$ 3,881,280
Total Unsecured Property Taxes	**$ 4,379,993**	**$ 3,839,249**	**$ 3,806,995**	**$ 3,881,280**	**$ 3,881,280**
Property Transfer Taxes					
411410 Transfer Tax	$ 39,662,601	$ 21,978,933	$ 22,873,786	$ 19,000,000	$ 21,000,000
Total Property Transfer Taxes	**$ 39,662,601**	**$ 21,978,933**	**$ 22,873,786**	**$ 19,000,000**	**$ 21,000,000**
Property Transfer Tax – Measure P					
411411 Transfer Tax - Meas P	$ 20,557,800	$ 9,684,062	$ 10,189,500	$ 8,199,580	$ 8,609,559
Total Property Transfer Tax – Measure P	**$ 20,557,800**	**$ 9,684,062**	**$ 10,189,500**	**$ 8,199,580**	**$ 8,609,559**
Sales Tax					
413110 Gen Sales - Sales Tax	$ 18,958,681	$ 18,768,528	$ 19,654,225	$ 19,183,600	$ 19,562,300
413120 Gen Sales - Sales Tax Contra	(8,194)	(8,551)	-	-	-
Total Sales Tax	**$ 18,950,487**	**$ 18,759,977**	**$ 19,654,225**	**$ 19,183,600**	**$ 19,562,300**
Soda Tax					
414110 Select Sales - Sugar Sw Bev	$ 1,047,802	$ 1,185,894	$ 1,147,387	$ 1,147,387	$ 1,147,387
414120 Select Sales - Ssb Contra	(22,002)	(23,584)	-	-	-
Total Soda Tax	**$ 1,025,800**	**$ 1,162,310**	**$ 1,147,387**	**$ 1,147,387**	**$ 1,147,387**
Utility Users Taxes					
416110 Util User - Gas	$ 15,001,999	$ 17,606,482	$ 17,454,320	$ 17,700,000	$ 17,700,000
Total Utility Users Taxes	**$ 15,001,999**	**$ 17,606,482**	**$ 17,454,320**	**$ 17,700,000**	**$ 17,700,000**
Transient Occupancy Taxes					
416210 Tot - Hotels	$ 5,680,715	$ 9,169,330	$ 8,374,588	$ 8,237,549	$ 8,484,675
416211 Tot - Hotels Contra	-	(1,257,646)	-	-	-
Total Transient Occupancy Taxes	**$ 5,680,715**	**$ 7,911,684**	**$ 8,374,588**	**$ 8,237,549**	**$ 8,484,675**
Short-Term Rentals					
416220 Tot - Short Term Rentals	$ 1,295,798	$ 1,497,519	$ 1,400,000	$ 1,400,000	$ 1,400,000
416221 Tot - Short Term Rent - Contra	-	(125,080)	-	-	-
Total Short-Term Rentals	**$ 1,295,798**	**$ 1,372,439**	**$ 1,400,000**	**$ 1,400,000**	**$ 1,400,000**

General Fund Revenues (continued)
Five-Year Summary

		2022 Actuals	2023 Actuals	2024 Current Budget	2025 Proposed	2026 Proposed
General Fund Revenue Detail						
Business License Taxes						
415110	Bl Tax - General	$ 20,324,937	$ 21,713,108	$ 21,560,783	$ 21,991,999	$ 22,431,839
415140	Bl Tax - Cannabis - Medicinal	79,037	141,085	-	-	-
Total Business License Taxes		**$ 20,403,974**	**$ 21,854,193**	**$ 21,560,783**	**$ 21,991,999**	**$ 22,431,839**
Recreational Cannabis						
415150	Bl Tax - Cannabis - Recreation	$ 1,250,792	$ 997,572	$ 1,000,000	$ 1,000,000	$ 1,020,000
Total Recreational Cannabis		**$ 1,250,792**	**$ 997,572**	**$ 1,000,000**	**$ 1,000,000**	**$ 1,020,000**
Measure U1						
415130	Bl Tax - Real Prop - Lg Landlo	$ 4,913,872	$ 5,844,564	$ 5,900,000	$ 5,900,000	$ 5,900,000
Total Measure U1		**$ 4,913,872**	**$ 5,844,564**	**$ 5,900,000**	**$ 5,900,000**	**$ 5,900,000**
Other Taxes						
411130	Base Prop Tax - Redemption	$ 746,731	$ 732,319	$ 831,441	$ 1,018,153	$ 1,018,153
416310	Parking Lot Tax	707,449	2,257,775	1,325,080	1,622,646	1,622,646
416510	Residential Vacancy Tax	-	-	-	-	5,000,000
416910	Tnc User Tax	675,012	1,022,068	1,028,489	1,259,451	1,259,451
417210	Tax Penalty - Business License	1,431,082	1,454,367	925,192	1,132,957	1,132,957
418210	Tax Interest - Bus License	322,313	332,650	342,857	419,851	419,851
Total Other Taxes		**$ 3,882,587**	**$ 5,799,179**	**$ 4,453,059**	**$ 5,453,058**	**$ 10,453,058**
Vehicle In Lieu Taxes						
416410	Mvlf/Eraf Payback	$ 15,006,003	$ 16,659,665	$ 17,811,134	$ 18,851,257	$ 19,511,051
432390	Others - State	145,521	9,071	-	-	-
Total Vehicle In Lieu Taxes		**$ 15,151,524**	**$ 16,668,736**	**$ 17,811,134**	**$ 18,851,257**	**$ 19,511,051**
Parking Fines – Regular Collections						
451110	Parking Violation Fines	$ 4,802,956	$ 5,952,452	$ 5,800,000	$ 5,800,000	$ 5,800,000
Total Parking Fines – Regular Collections		**$ 4,802,956**	**$ 5,952,452**	**$ 5,800,000**	**$ 5,800,000**	**$ 5,800,000**
Moving Violations						
451210	Moving Violation Fines	$ 155,383	$ 151,912	$ 132,600	$ 132,600	$ 135,252
Total Moving Violations		**$ 155,383**	**$ 151,912**	**$ 132,600**	**$ 132,600**	**$ 135,252**
Ambulance Fees						
442110	Ambulance Fees	$ 4,014,675	$ 5,468,876	$ 5,350,779	$ 6,944,117	$ 6,944,117
Total Ambulance Fees		**$ 4,014,675**	**$ 5,468,876**	**$ 5,350,779**	**$ 6,944,117**	**$ 6,944,117**
Interest Income						
471110	Interest - Investment Pool	$ (10,088,962)	$ 3,362,836	$ 8,826,211	$ 12,615,354	$ 11,615,354
471120	Interest - From Loans	19,800	(101,714)	-	-	-
Total Interest Income		**$ (10,069,162)**	**$ 3,261,122**	**$ 8,826,211**	**$ 12,615,354**	**$ 11,615,354**

General Fund Revenues (continued)
Five-Year Summary

		2022 Actuals	2023 Actuals	2024 Current Budget	2025 Proposed	2026 Proposed
General Fund Revenue Detail						
Franchise Fees						
425110	Franchise Fees - Electric	$ 580,426	$ 741,123	$ 580,426	$ 615,005	$ 615,005
425210	Franchise Fees - Gas	468,969	555,073	468,969	496,908	496,908
425310	Franchise Fees - Cable Tv	663,258	514,385	670,661	710,616	710,616
Total Franchise Fees		**$ 1,712,653**	**$ 1,810,581**	**$ 1,720,056**	**$ 1,822,529**	**$ 1,822,529**
Indirect Cost Reimbursement						
482001	Indirect Cost - Generic	$ -	$ -	$ 6,104,970	$ 6,936,000	$ 7,074,720
482128	Indirect Cost - Fund 128	138,719	176,194	-	-	-
482142	Indirect Cost - Fund 142	54,348	61,076	-	-	-
482336	Indirect Cost - Fund 336	34,322	83,802	-	-	-
482601	Indirect Cost - Fund 601	2,113,698	2,806,563	-	-	-
482608	Indirect Cost - Fund 608	356,699	613,371	-	-	-
482611	Indirect Cost - Fund 611	810,036	1,014,510	-	-	-
482616	Indirect Cost - Fund 616	116,002	180,335	-	-	-
482621	Indirect Cost - Fund 621	1,393,607	1,746,536	-	-	-
482622	Indirect Cost - Fund 622	57,265	76,190	-	-	-
Total Indirect Cost Reimbursement		**$ 5,074,696**	**$ 6,758,577**	**$ 6,104,970**	**$ 6,936,000**	**$ 7,074,720**
Other Revenues						
421110	Animal Licenses - Dog	30,813	27,359	31,059	39,611	39,611
424210	Street Use Permit	19,372	30,025	14,929	19,040	19,040
426110	Residential Pref Parking	1,028,614	978,806	836,693	1,067,087	1,067,087
426210	Ptp Car Share Permit	-	25,449	7,020	8,953	8,953
429110	Cannabis Disp Annual Fee	-	-	141,257	180,154	180,154
429210	Tobacco Retailer License Fee	36,805	43,080	32,363	41,275	41,275
429310	Utilities Permit	38,950	760	284,163	362,411	362,411
429510	Special Event Permit Fees	-	-	10,431	13,303	13,303
429610	Fire Permits	285,140	278,869	167,236	213,286	213,286
429710	Electric Micromobility Permit	138,700	84,200	-	-	-
429990	Other Permits	1,550	2,515	2,368	3,020	3,020
431110	Operating Grants - Fed	-	1,062,914	355,203	453,012	453,012
432110	Operating Grants - State	66,477	74,167	81,728	104,233	104,233
432320	Homeowners' Exception	384,008	392,433	307,843	392,611	392,611
433210	Capital Grants - County	-	50,000	-	-	-
434110	Operating Grants - Other	(4,590)	-	-	-	-
436110	Other Govt - Tax Prep	60,500	-	47,755	60,905	60,905
437110	Mutual Aid Reimbursement	62,485	162,831	-	-	-
437120	Shared Cost Reimbursements	-	28,850	19,375	24,710	24,710
441110	Wrk For Prvt Parties - Gn Govt	331,689	486,929	713,974	910,576	910,576
441210	Appeals - Appeals Board	1,300	9,000	8,051	10,268	10,268
441910	Credit Card Payment Fees	-	-	118,729	151,422	151,422
441990	Miscellaneous Charges	267,263	673,468	174,555	222,622	222,622

General Fund Revenues (continued)
Five-Year Summary

		2022 Actuals	2023 Actuals	2024 Current Budget	2025 Proposed	2026 Proposed
General Fund Revenue Detail						
442130	Fire Inspection Fees	476,976	539,543	593,113	756,434	756,434
442140	Misc Police Services	35,141	33,853	50,265	64,106	64,106
442170	Jail Booking Fees	132,710	83,120	36,310	46,308	46,308
443110	Street & Road Maintenance	-	-	15,392	19,630	19,630
444110	Vital Statistics Charges	256,810	258,548	127,656	162,808	162,808
444120	Vital Statistics Contra	(99,463)	(94,857)	-	-	-
444210	Health Inspection Fees	667,520	685,561	623,163	794,759	794,759
444220	Clinic Fees	19	-	19,079	24,333	24,333
444310	Animal Services Charges	188,635	196,165	123,809	157,901	157,901
445110	Swimming Pool Fees	353,955	325,351	181,792	231,851	231,851
445130	Clubhouse/Rec Center Fees	22,538	138,722	90,479	115,394	115,394
445140	Athletic Fees	239	3,717	32,505	41,455	41,455
445160	Class Fees	371,618	396,108	178,011	227,029	227,029
445190	Other Recreation Fees	696,938	389,955	670,855	855,584	855,584
448910	Int Svc - Employee Pkg Permit	25,000	26,500	30,784	39,261	39,261
453110	Dog License Penalties	60	20	2,202	2,808	2,808
453210	Fire Inspection Penalties	1,724	9,510	8,708	11,106	11,106
453220	Multiple Response Penalties	-	100	1,184	1,510	1,510
453410	Health Code Violation Penaltie	6,595	3,160	9,077	11,576	11,576
453990	Misc Penalties	744	178	-	-	-
461110	Leases - General Building	30,781	200	15,648	19,957	19,957
461210	Rentals - Community Ctrs	-	7,873	78,647	100,303	100,303
461220	Rentals - Pool Rental	20,908	-	1,773	2,261	2,261
461230	Rentals - Oth Short Term	242,640	224,667	51,155	65,241	65,241
481110	Misc Rev - Donations Received	45,433	134,229	172,441	219,925	219,925
483110	Misc Rev - Over/Short	(186)	(286)	-	-	-
483120	Misc Rev - Insurance Claims	-	-	5,526	7,048	7,048
483130	Settlement - Agreement	-	270,431	-	-	-
483990	Misc Rev - Other	506,400	290,367	166,002	211,713	211,713
492120	Premium On Bonds Issued	-	687,680	-	-	-
493110	Gain/Loss On Sale Of Asset	4,478	-	-	-	-
Total Other Revenues		**$ 6,737,289**	**$ 9,022,070**	**$ 6,640,308**	**$ 8,468,800**	**$ 8,468,800**
Transfers						
491156	Transfer From Fund 156	2,643,280	2,643,280	2,643,280	2,643,280	2,643,280
491354	Transfer From Fund 354	22,969,355	12,022,049	3,255,743	-	-
491631	Transfer From Fund 631	1,742,288	1,742,288	1,742,288	1,042,288	1,042,288
491680	Transfer From Fund 680	-	438,968	450,613	496,355	504,847
499100	Aao Carryover	36,838,797	74,141,617	-	-	-
Total Transfers		**$ 64,193,720**	**$ 90,988,202**	**$ 8,091,924**	**$ 4,181,923**	**$ 4,190,415**
TOTAL GENERAL FUND REVENUES		**$ 301,867,426**	**$ 339,681,970**	**$ 266,418,342**	**$ 271,934,529**	**$ 283,378,894**

Other Funds Revenue
Five-Year Summary

		2022 Actuals	2023 Actuals	2024 Current Budget	2025 Proposed	2026 Proposed
Other Funds Revenue Detail						
Other General Fund						
012 - GF - Fringe Benefits						
499100	AAO Carryover	$ 141	$ 141	$ -	$ -	$ -
Total GF - Fringe Benefits		**$ 141**	**$ 141**	**$ -**	**$ -**	**$ -**
013 - GF - Payroll Deduction Trust						
491780	Transfer From Fund 780	$ 273,854	$ 273,854	$ 273,854	$ 273,854	$ 273,854
499100	AAO Carryover	(1,162,555)	(2,059,529)	-	-	-
Total GF - Payroll Deduction Trust		**$ (888,701)**	**$ (1,785,675)**	**$ 273,854**	**$ 273,854**	**$ 273,854**
014 - GF - Catastrophic Leave						
499100	AAO Carryover	$ (375,302)	$ (504,358)	$ -	$ -	$ -
Total GF - Catastrophic Leave		**$ (375,302)**	**$ (504,358)**	**$ -**	**$ -**	**$ -**
016 - U1 - Housing						
491011	Transfer From Fund 011	$ 5,887,567	$ 4,900,000	$ 4,900,000	$ 5,900,000	$ 5,900,000
499100	AAO Carryover	11,189,666	12,624,315	-	-	-
Total U1 - Housing		**$ 17,077,233**	**$ 17,524,315**	**$ 4,900,000**	**$ 5,900,000**	**$ 5,900,000**
017 - Climate Equity Action						
491011	Transfer From Fund 011	$ 600,000	$ -	$ -	$ -	$ -
499100	AAO Carryover	-	600,000	-	-	-
Total Climate Equity Action		**$ 600,000**	**$ 600,000**	**$ -**	**$ -**	**$ -**
098 - GF - Stabilization Reserves						
491011	Transfer From Fund 011	$ 3,636,005	$ 3,862,341	$ -	$ -	$ -
499100	AAO Carryover	15,599,231	19,235,236	-	-	-
Total GF - Stabilization Reserves		**$ 19,235,236**	**$ 23,097,577**	**$ -**	**$ -**	**$ -**
099 - GF - Catastrophic Reserves						
491011	Transfer From Fund 011	$ 2,974,913	$ 3,160,098	$ -	$ -	$ -
499100	AAO Carryover	14,144,915	14,419,828	-	-	-
Total GF - Catastrophic Reserves		**$ 17,119,828**	**$ 17,579,926**	**$ -**	**$ -**	**$ -**
Special Revenue Funds						
101 - Library - Tax						
412110	Special Assessment Tax	$ 22,374,277	$ 24,057,929	$ 25,050,748	$ 25,464,754	$ 25,974,049
451310	Library Fines	16,147	17,689	40,000	40,000	40,000
481110	Misc Rev - Donations Received	-	2,072	-	-	-
483990	Misc Rev - Other	136,791	6,024	32,000	32,000	32,000
499100	AAO Carryover	13,187,685	17,493,292	-	-	-
Total Library - Tax		**$ 35,714,900**	**$ 41,577,006**	**$ 25,122,748**	**$ 25,536,754**	**$ 26,046,049**

Other Funds Revenue (continued)
Five-Year Summary

		2022 Actuals	2023 Actuals	2024 Current Budget	2025 Proposed	2026 Proposed
Other Funds Revenue Detail						
102 - Library - Trans Based Reimbur						
491011	Transfer From Fund 011	$ -	$ -	$ -	$ (5,000,000)	$ -
Total Library - Trans Based Reimbur		**$ -**	**$ -**	**$ -**	**$ (5,000,000)**	**$ -**
103 - Library - Grants						
432110	Operating Grants - State	$ 76,029	$ 65,331	$ 68,420	$ 68,420	$ 68,420
433390	Other - County and Local	30,000	-	-	-	-
499100	AAO Carryover	52,955	34,226	-	-	-
Total Library - Grants		**$ 158,984**	**$ 99,557**	**$ 68,420**	**$ 68,420**	**$ 68,420**
104 - Library - Friends & Gifts						
471110	Interest - Investment Pool	$ 783	$ 14,201	$ -	$ -	$ -
481110	Misc Rev - Donations Received	90,535	151,635	105,000	150,000	150,000
483990	Misc Rev - Other	1,000	-	-	-	-
499100	AAO Carryover	471,887	485,883	-	-	-
Total Library - Friends & Gifts		**$ 564,205**	**$ 651,719**	**$ 105,000**	**$ 150,000**	**$ 150,000**
105 - Library - Foundation						
481110	Misc Rev - Donations Received	$ 190,392	$ 13,657	$ 100,000	$ 100,000	$ 100,000
499100	AAO Carryover	458,507	588,622	-	-	-
Total Library - Foundation		**$ 648,899**	**$ 602,279**	**$ 100,000**	**$ 100,000**	**$ 100,000**
106 - Asset Forfeiture						
452110	Forfeitures - Fed Drug Pgm	$ 4	$ 621	$ 5,000	$ 5,000	$ 5,000
452120	Forfeitures - State Drug Pgm	12	9,570	50,000	50,000	50,000
499100	AAO Carryover	330,813	278,653	-	-	-
Total Asset Forfeiture		**$ 330,829**	**$ 288,844**	**$ 55,000**	**$ 55,000**	**$ 55,000**
107 - Special Tax For Disabled						
412110	Special Assessment Tax	$ 1,493,808	$ 1,608,773	$ 1,673,845	$ 1,704,183	$ 1,738,267
499100	AAO Carryover	201,688	196,537	-	-	-
Total Special Tax For Disabled		**$ 1,695,496**	**$ 1,805,310**	**$ 1,673,845**	**$ 1,704,183**	**$ 1,738,267**
108 - Workforce Investment Act						
491138	Transfer From Fund 138	$ 14,093	$ 6,675	$ 113	$ 3,563	$ 3,750
491501	Transfer From Fund 501	26,943	29,943	29,943	29,917	29,917
491608	Transfer From Fund 608	1,875	2,625	2,625	1,875	1,875
499100	AAO Carryover	28,850	68,440	-	-	-
Total Workforce Investment Act		**$ 71,761**	**$ 107,683**	**$ 32,681**	**$ 35,355**	**$ 35,542**
109 - Community Workforce						
499100	AAO Carryover	$ 10,074	$ 10,074	$ -	$ -	$ -
Total Community Workforce		**$ 10,074**	**$ 10,074**	**$ -**	**$ -**	**$ -**

Other Funds Revenue (continued)
Five-Year Summary

		2022 Actuals	2023 Actuals	2024 Current Budget	2025 Proposed	2026 Proposed
Other Funds Revenue Detail						
110 - SEC 108 HUD Loan Grant Asst						
471110	Interest - Investment Pool	$ 26	$ 2,934	$ 10,000	$ 10,000	$ 10,000
471120	Interest - From Loans	162,335	127,872	209,280	209,280	209,280
498110	Principal Received On Loans	-	-	407,443	407,443	407,443
499100	AAO Carryover	1,253,778	1,316,147	-	-	-
Total SEC 108 HUD Loan Grant Asst		**$ 1,416,139**	**$ 1,446,953**	**$ 626,723**	**$ 626,723**	**$ 626,723**
111 - Fund Raising Activities						
481110	Misc Rev - Donations Received	$ 331,107	$ 161,069	$ 43,000	$ 43,000	$ 43,000
499100	AAO Carryover	255,223	547,547	-	-	-
Total Fund Raising Activities		**$ 586,330**	**$ 708,616**	**$ 43,000**	**$ 43,000**	**$ 43,000**
112 - CA Housing Finance Agency						
499100	AAO Carryover	$ 111,418	$ 111,418	$ -	$ -	$ -
Total CA Housing Finance Agency		**$ 111,418**	**$ 111,418**	**$ -**	**$ -**	**$ -**
113 - Gilman Sport Field						
445120	Playground Fees	$ 324,049	$ 295,844	$ 335,000	$ 391,500	$ 399,331
491354	Transfer From Fund 354	196,000	-	196,000	196,000	196,000
499100	AAO Carryover	124,128	165,313	-	-	-
Total Gilman Sport Field		**$ 644,177**	**$ 461,157**	**$ 531,000**	**$ 587,500**	**$ 595,331**
114 - Gilman Fields Reserve						
437120	Shared Cost Reimbursements	$ 75,000	$ 75,000	$ 60,000	$ 60,000	$ 60,000
491113	Transfer From Fund 113	175,000	75,000	100,000	75,000	75,000
491138	Transfer From Fund 138	-	-	15,000	15,000	15,000
499100	AAO Carryover	567,277	817,277	-	-	-
Total Gilman Fields Reserve		**$ 817,277**	**$ 967,277**	**$ 175,000**	**$ 150,000**	**$ 150,000**
115 - Animal Shelter						
481110	Misc Rev - Donations Received	$ 45,331	$ 38,955	$ 45,000	$ 45,000	$ 45,000
499100	AAO Carryover	90,780	105,645	-	-	-
Total Animal Shelter		**$ 136,111**	**$ 144,600**	**$ 45,000**	**$ 45,000**	**$ 45,000**
116 - Paramedic Assessment District						
412110	Special Assessment Tax	$ 3,430,607	$ 3,607,795	$ 3,742,618	$ 3,808,503	$ 3,884,673
491164	Transfer From Fund 164	757,925	757,925	757,925	757,925	757,925
491354	Transfer From Fund 354	-	2,614,331	-	-	-
499100	AAO Carryover	(1,512,106)	(2,726,813)	-	-	-
Total Paramedic Assessment District		**$ 2,676,426**	**$ 4,253,238**	**$ 4,500,543**	**$ 4,566,428**	**$ 4,642,598**
117 - CA Energy Commission						
499100	AAO Carryover	$ (87)	$ (87)	$ -	$ -	$ -
Total CA Energy Commission		**$ (87)**	**$ (87)**	**$ -**	**$ -**	**$ -**

Other Funds Revenue (continued)
Five-Year Summary

		2022 Actuals	2023 Actuals	2024 Current Budget	2025 Proposed	2026 Proposed
Other Funds Revenue Detail						
118 - Tieback Mitigation R-O-W						
441310	Mitigation Fees	$ 435,225	$ 61,425	$ -	$ -	$ -
499100	AAO Carryover	822,079	1,257,304	-	-	-
Total Tieback Mitigation R-O-W		**$ 1,257,304**	**$ 1,318,729**	**$ -**	**$ -**	**$ -**
119 - Domestic Violence Prevention						
444110	Vital Statistics Charges	$ 21,627	$ 20,170	$ 25,000	$ 25,000	$ 25,000
499100	AAO Carryover	29,661	28,692	-	-	-
Total Domestic Violence Prevention		**$ 51,288**	**$ 48,862**	**$ 25,000**	**$ 25,000**	**$ 25,000**
120 - Affordable Housing Mitigation						
441310	Mitigation Fees	$ -	$ 160,000	$ -	$ -	$ -
446230	Housing Mitigation Fee	16,208,329	14,063,521	-	6,086,371	6,086,371
499100	AAO Carryover	11,876,141	26,936,781	-	-	-
Total Affordable Housing Mitigation		**$ 28,084,470**	**$ 41,160,302**	**$ -**	**$ 6,086,371**	**$ 6,086,371**
121 - Affordable Child Care						
441310	Mitigation Fees	$ 185,256	$ 62,519	$ 11,851	$ 11,851	$ 11,851
499100	AAO Carryover	247,140	425,758	-	-	-
Total Affordable Child Care		**$ 432,396**	**$ 488,277**	**$ 11,851**	**$ 11,851**	**$ 11,851**
122 - Inclusionary Housing Program						
446120	Condo Conversion Fee	$ 38	$ -	$ -	$ -	$ -
446220	Incl Housing In Lieu	183,398	237,596	-	220,809	220,809
499100	AAO Carryover	1,033,204	656,243	-	-	-
Total Inclusionary Housing Program		**$ 1,216,640**	**$ 893,839**	**$ -**	**$ 220,809**	**$ 220,809**
123 - Condo Conversion Program						
446120	Condo Conversion Fee	$ 361,675	$ 128,211	$ 196,000	$ 313,220	$ 313,220
499100	AAO Carryover	2,070,181	1,336,716	-	-	-
Total Condo Conversion Program		**$ 2,431,856**	**$ 1,464,927**	**$ 196,000**	**$ 313,220**	**$ 313,220**
124 - Parking In-Lieu Fee						
441310	Mitigation Fees	$ 645,000	$ -	$ -	$ -	$ -
499100	AAO Carryover	727,010	1,290,000	-	-	-
Total Parking In-Lieu Fee		**$ 1,372,010**	**$ 1,290,000**	**$ -**	**$ -**	**$ -**
125 - Playground Camp						
432390	Others - State	$ 115,821	$ -	$ -	$ -	$ -
445140	Athletic Fees	-	-	184,125	-	-
445150	Camp Fees	2,075,174	2,115,127	2,591,417	2,467,500	2,549,925
445170	Camp Store Sales	-	30,804	38,250	40,250	41,055
445190	Other Recreation Fees	-	460,675	247,270	525,000	537,700
461130	Leases - Camp and Park	-	47,741	-	-	-
461230	Rentals - Oth Short Term	49,852	102,045	48,223	124,187	150,171

Other Funds Revenue (continued)
Five-Year Summary

		2022 Actuals	2023 Actuals	2024 Current Budget	2025 Proposed	2026 Proposed
Other Funds Revenue Detail						
481110	Misc Rev - Donations Received	533,598	15,371	-	9,000	9,000
483110	Misc Rev - Over/Short	1	(9)	-	-	-
483120	Misc Rev - Insurance Claims	6,876,076	676,479	-	-	-
491099	Transfer From Fund 099	2,700,000	-	-	-	-
491354	Transfer From Fund 354	1,035,000	-	-	-	-
499100	AAO Carryover	13,648,383	4,024,465	-	-	-
Total Playground Camp		**$ 27,033,905**	**$ 7,472,698**	**$ 3,109,285**	**$ 3,165,937**	**$ 3,287,851**
126 - State Propostion 172						
432310	Gen Sales and Use Tax - State	$ 1,180,452	$ 1,207,848	$ 931,227	$ 931,227	$ 931,227
499100	AAO Carryover	1,003,007	1,268,252	-	-	-
Total State Propostion 172		**$ 2,183,459**	**$ 2,476,100**	**$ 931,227**	**$ 931,227**	**$ 931,227**
127 - State Transportation Tax						
432310	Gen Sales and Use Tax - State	$ 5,130,141	$ 5,957,947	$ 6,696,569	$ 6,684,448	$ 6,684,448
441990	Miscellaneous Charges	578	-	-	-	-
443110	Street & Road Maintenance	-	1,500	-	-	-
471110	Interest - Investment Pool	8,224	135,356	-	-	-
499100	AAO Carryover	5,369,769	4,960,178	-	-	-
Total State Transportation Tax		**$ 10,508,712**	**$ 11,054,981**	**$ 6,696,569**	**$ 6,684,448**	**$ 6,684,448**
128 - CDBG						
431110	Operating Grants - Fed	$ 2,240,912	$ 2,056,991	$ 3,595,558	$ 3,595,558	$ 3,595,558
461110	Leases - General Building	496,671	-	-	-	-
471120	Interest - From Loans	137,258	-	-	-	-
483990	Misc Rev - Other	-	-	400,518	400,518	400,518
498110	Principal Received On Loans	-	-	441,667	441,667	441,667
499100	AAO Carryover	(1,475,655)	(2,830,921)	-	-	-
Total CDBG		**$ 1,399,186**	**$ (773,930)**	**$ 4,437,743**	**$ 4,437,743**	**$ 4,437,743**
129 - Rental Housing Safety Prog						
441990	Miscellaneous Charges	$ 336	$ 1,265	$ 2,000	$ 2,000	$ 2,000
446210	Rhsp Fees	348,666	515,217	250,000	250,000	250,000
446211	Rhsp Flat Fee Per Unit	1,449,349	1,470,788	1,200,000	1,200,000	1,200,000
446212	Rhsp Flat Fee Per Room	38,599	37,580	45,000	45,000	45,000
446213	Rhsp Inspect Fee - Responsive	194,264	171,630	200,000	200,000	200,000
451910	Rhsp Citation Fines	42,790	7,500	20,000	20,000	20,000
453990	Misc Penalties	171,270	128,250	66,780	66,780	66,780
499100	AAO Carryover	2,159,671	2,912,194	-	-	-
Total Rental Housing Safety Prog		**$ 4,404,945**	**$ 5,244,424**	**$ 1,783,780**	**$ 1,783,780**	**$ 1,783,780**

Other Funds Revenue (continued)
Five-Year Summary

		2022 Actuals	2023 Actuals	2024 Current Budget	2025 Proposed	2026 Proposed
Other Funds Revenue Detail						
130 - Meas B - Local Streets and RDS						
433310	Gen Sales and Use Tax - Cntylc	$ 2,994,792	$ -	$ -	$ -	$ -
443110	Street & Road Maintenance	-	6,194	-	-	-
471110	Interest - Investment Pool	6,771	112,559	-	-	-
499100	AAO Carryover	3,968,366	4,728,106	-	-	-
Total Meas B - Local Streets and RDS		**$ 6,969,929**	**$ 4,846,859**	**$ -**	**$ -**	**$ -**
131 - Meas B - Bike And Pedestrian						
433310	Gen Sales and Use Tax - Cntylc	$ 354,652	$ -	$ -	$ -	$ -
471110	Interest - Investment Pool	1,298	21,374	-	-	-
499100	AAO Carryover	606,639	863,773	-	-	-
Total Meas B - Bike And Pedestrian		**$ 962,589**	**$ 885,147**	**$ -**	**$ -**	**$ -**
132 - Meas B - Paratransit						
433310	Gen Sales and Use Tax - Cntylc	$ 282,015	$ -	$ -	$ -	$ -
471110	Interest - Investment Pool	(196)	-	-	-	-
491136	Transfer From Fund 136	-	84,569	-	-	-
499100	AAO Carryover	(64,577)	(88,590)	-	-	-
Total Meas B - Paratransit		**$ 217,242**	**$ (4,021)**	**$ -**	**$ -**	**$ -**
133 - Meas F - ALA CT VRF ST and RD						
433390	Other - County and Local	$ 454,252	$ 505,898	$ 457,637	$ 505,898	$ 505,898
471110	Interest - Investment Pool	1,571	27,330	-	-	-
499100	AAO Carryover	1,119,000	998,927	-	-	-
Total Meas F - ALA CT VRF ST and RD		**$ 1,574,823**	**$ 1,532,155**	**$ 457,637**	**$ 505,898**	**$ 505,898**
134 - Meas BB - Local Streets and RD						
433310	Gen Sales and Use Tax - Cntylc	$ 5,228,727	$ 6,239,858	$ 6,750,147	$ 7,990,480	$ 7,990,480
443110	Street & Road Maintenance	-	9,806	-	-	-
471110	Interest - Investment Pool	12,488	194,744	-	-	-
499100	AAO Carryover	9,448,516	7,812,146	-	-	-
Total Meas BB - Local Streets and RD		**$ 14,689,731**	**$ 14,256,554**	**$ 6,750,147**	**$ 7,990,480**	**$ 7,990,480**
135 - Meas BB - Bike and Pedestrian						
433310	Gen Sales and Use Tax - Cntylc	$ 485,859	$ 858,766	$ 773,953	$ (864,497)	$ 864,497
471110	Interest - Investment Pool	17	4,132	-	-	-
499100	AAO Carryover	117,806	(7,282)	-	-	-
Total Meas BB - Bike and Pedestrian		**$ 603,682**	**$ 855,616**	**$ 773,953**	**$ (864,497)**	**$ 864,497**
136 - Meas BB - Paratransit						
433310	Gen Sales and Use Tax - Cntylc	$ 475,888	$ 798,857	$ 969,418	$ 969,418	$ 969,418
471110	Interest - Investment Pool	1,285	15,943	-	-	-
499100	AAO Carryover	704,723	759,007	-	-	-
Total Meas BB - Paratransit		**$ 1,181,896**	**$ 1,573,807**	**$ 969,418**	**$ 969,418**	**$ 969,418**

Other Funds Revenue (continued)
Five-Year Summary

		2022 Actuals	2023 Actuals	2024 Current Budget	2025 Proposed	2026 Proposed
Other Funds Revenue Detail						
137 - One Time Funding						
453990	Misc Penalties	$ 22,076	$ 5,805	$ -	$ -	$ -
499100	AAO Carryover	1,137,954	1,160,030	-	-	-
Total One Time Funding		**$ 1,160,030**	**$ 1,165,835**	**$ -**	**$ -**	**$ -**
138 - Park Tax						
412110	Special Assessment Tax	$ 15,752,595	$ 16,942,877	$ 17,664,146	$ 18,017,429	$ 18,377,778
429990	Other Permits	191,092	197,322	127,500	187,425	191,174
441990	Miscellaneous Charges	-	490	-	-	-
443110	Street & Road Maintenance	-	2,000	-	-	-
449990	Misc Charges	4,000	-	-	-	-
461230	Rentals - Oth Short Term	29,432	24,749	20,000	20,000	20,000
471110	Interest - Investment Pool	9,743	123,673	2,000	2,000	2,000
481110	Misc Rev - Donations Received	71,042	16,405	-	-	-
483120	Misc Rev - Insurance Claims	-	138,116	-	-	-
483990	Misc Rev - Other	616	4,563	-	-	-
493110	Gain/Loss On Sale Of Asset	922	-	-	-	-
499100	AAO Carryover	4,394,403	4,864,504	-	-	-
Total Park Tax		**$ 20,453,845**	**$ 22,314,699**	**$ 17,813,646**	**$ 18,226,854**	**$ 18,590,952**
139 - Street And Open Space Impr						
422110	Building Permit - Structures	$ 74,160	$ 138,572	$ -	$ -	$ -
441310	Mitigation Fees	492,833	827,167	-	-	-
499100	AAO Carryover	910,762	1,476,053	-	-	-
Total Street And Open Space Impr		**$ 1,477,755**	**$ 2,441,792**	**$ -**	**$ -**	**$ -**
140 - Meas GG - Fire Preparation Tax						
412110	Special Assessment Tax	$ 5,420,451	$ 5,428,505	$ 5,631,795	$ 5,722,810	$ 5,837,267
437110	Mutual Aid Reimbursement	-	24,078	-	-	-
437120	Shared Cost Reimbursements	-	-	46,000	46,000	46,000
499100	AAO Carryover	2,799,525	3,003,860	-	-	-
Total Meas GG - Fire Preparation Tax		**$ 8,219,976**	**$ 8,456,443**	**$ 5,677,795**	**$ 5,768,810**	**$ 5,883,267**
141 - 1st Response Adv Life Supp						
499100	AAO Carryover	$ (5,998)	$ (5,998)	$ -	$ -	$ -
Total 1st Response Adv Life Supp		**$ (5,998)**	**$ (5,998)**	**$ -**	**$ -**	**$ -**
142 - Street Lighting						
412110	Special Assessment Tax	$ 2,038,726	$ 2,089,268	$ 2,240,939	$ 2,240,939	$ 2,240,939
443120	Street Light Inspection	459	306	-	-	-
471110	Interest - Investment Pool	3,997	57,010	-	-	-
483120	Misc Rev - Insurance Claims	-	9,523	-	-	-
499100	AAO Carryover	2,069,532	2,381,943	-	-	-
Total Street Lighting		**$ 4,112,714**	**$ 4,538,050**	**$ 2,240,939**	**$ 2,240,939**	**$ 2,240,939**

Other Funds Revenue (continued)
Five-Year Summary

		2022 Actuals	2023 Actuals	2024 Current Budget	2025 Proposed	2026 Proposed
Other Funds Revenue Detail						
143 - Business Economic Development						
434110	Operating Grants - Other	$ 551,168	$ 222,302	$ -	$ -	$ -
471110	Interest - Investment Pool	1,933	7,694	-	-	-
471120	Interest - From Loans	6,819	8,601	-	-	-
498110	Principal Received On Loans	-	-	150,000	150,000	150,000
499100	AAO Carryover	1,001,387	605,697	-	-	-
Total Business Economic Development		**$ 1,561,307**	**$ 844,294**	**$ 150,000**	**$ 150,000**	**$ 150,000**
144 - Citywide RLF						
471120	Interest - From Loans	$ -	$ 27	$ -	$ -	$ -
471130	Interest - Other	1,251	320	-	-	-
499100	AAO Carryover	610,302	628,302	-	-	-
Total Citywide RLF		**$ 611,553**	**$ 628,649**	**$ -**	**$ -**	**$ -**
145 - Miles Lab						
434110	Operating Grants - Other	$ -	$ 385,000	$ 9,000	$ -	$ -
499100	AAO Carryover	73,742	73,229	-	-	-
Total Miles Lab		**$ 73,742**	**$ 458,229**	**$ 9,000**	**$ -**	**$ -**
146 - Employee Training						
491013	Transfer From Fund 013	$ 750,000	$ 750,000	$ 750,000	$ 750,000	$ 750,000
499100	AAO Carryover	93,700	192,898	-	-	-
Total Employee Training		**$ 843,700**	**$ 942,898**	**$ 750,000**	**$ 750,000**	**$ 750,000**
147 - UC Settlement						
435120	Tax In-Lieu - Uc Lrdp Agmt	$ 4,561,283	$ 4,223,000	$ -	$ -	$ -
441310	Mitigation Fees	-	120,786	-	-	-
499100	AAO Carryover	454,002	4,172,565	-	-	-
Total UC Settlement		**$ 5,015,285**	**$ 8,516,351**	**$ -**	**$ -**	**$ -**
148 - Cultural Trust						
422110	Building Permit - Structures	$ 2,392,160	$ 835,612	$ -	$ -	$ -
441310	Mitigation Fees	-	60,000	-	-	-
499100	AAO Carryover	822,480	2,971,481	-	-	-
Total Cultural Trust		**$ 3,214,640**	**$ 3,867,093**	**$ -**	**$ -**	**$ -**
149 - Private Party Sidewalks						
443130	Wrk For Prvt Parties - Street	$ 106,984	$ 732,028	$ 100,000	$ 100,000	$ 100,000
499100	AAO Carryover	849,870	803,940	-	-	-
Total Private Party Sidewalks		**$ 956,854**	**$ 1,535,968**	**$ 100,000**	**$ 100,000**	**$ 100,000**

Other Funds Revenue (continued)
Five-Year Summary

		2022 Actuals	2023 Actuals	2024 Current Budget	2025 Proposed	2026 Proposed
Other Funds Revenue Detail						
150 - Public Art						
491138	Transfer From Fund 138	$ 21,140	$ 11,681	$ 197	$ 6,234	$ 6,563
491501	Transfer From Fund 501	40,414	52,400	52,400	52,355	52,355
491608	Transfer From Fund 608	2,813	4,594	4,594	3,281	3,281
499100	AAO Carryover	82,794	132,361	-	-	-
Total Public Art		**$ 147,161**	**$ 201,036**	**$ 57,191**	**$ 61,870**	**$ 62,199**
151 - Lillie B. Wall Memorial						
481110	Misc Rev - Donations Received	$ 566	$ 591	$ -	$ -	$ -
499100	AAO Carryover	13,455	14,021	-	-	-
Total Lillie B. Wall Memorial		**$ 14,021**	**$ 14,612**	**$ -**	**$ -**	**$ -**
152 - Vital And Health Statistic						
444110	Vital Statistics Charges	$ 20,668	$ 22,520	$ 30,000	$ 30,000	$ 30,000
499100	AAO Carryover	251,185	262,097	-	-	-
Total Vital And Health Statistic		**$ 271,853**	**$ 284,617**	**$ 30,000**	**$ 30,000**	**$ 30,000**
153 - East Bay Public Utilities Comm						
471110	Interest - Investment Pool	$ 6	$ 94	$ -	$ -	$ -
499100	AAO Carryover	3,775	3,781	-	-	-
Total East Bay Public Utilities Comm		**$ 3,781**	**$ 3,875**	**$ -**	**$ -**	**$ -**
154 - PERS Savings						
471130	Interest - Other	$ (2,003,624)	$ 467,869	$ -	$ -	$ -
491011	Transfer From Fund 011	2,000,000	2,000,000	2,000,000	-	-
491013	Transfer From Fund 013	1,479,360	1,634,103	-	-	-
491501	Transfer From Fund 501	151,632	151,632	151,632	-	-
491558	Transfer From Fund 558	-	494,336	-	-	-
499100	AAO Carryover	12,494,757	16,563,101	-	-	-
Total PERS Savings		**$ 14,122,125**	**$ 21,311,041**	**$ 2,151,632**	**$ -**	**$ -**
156 - Health State Aid Realignment						
432310	Gen Sales and Use Tax - State	$ 2,087,918	$ 2,175,825	$ 1,750,000	$ 1,750,000	$ 1,750,000
491011	Transfer From Fund 011	1,953,018	1,953,018	1,953,018	1,953,018	1,953,018
499100	AAO Carryover	3,708,922	4,579,437	-	-	-
Total Health State Aid Realignment		**$ 7,749,858**	**$ 8,708,280**	**$ 3,703,018**	**$ 3,703,018**	**$ 3,703,018**
157 - Tobacco Control						
432310	Gen Sales and Use Tax - State	$ 450,000	$ 304,667	$ 300,000	$ 300,000	$ 300,000
471110	Interest - Investment Pool	111	1,581	-	-	-
499100	AAO Carryover	(38,462)	52,639	-	-	-
Total Tobacco Control		**$ 411,649**	**$ 358,887**	**$ 300,000**	**$ 300,000**	**$ 300,000**

Other Funds Revenue (continued)
Five-Year Summary

		2022 Actuals	2023 Actuals	2024 Current Budget	2025 Proposed	2026 Proposed
Other Funds Revenue Detail						
158 - Mental Health State Aid Realig						
432310	Gen Sales and Use Tax - State	$ 2,928,252	$ 3,356,546	$ 2,710,000	$ 2,710,000	$ 2,710,000
453990	Misc Penalties	-	130,015	-	-	-
499100	AAO Carryover	5,741,290	5,925,383	-	-	-
Total Mental Health State Aid Realig		**$ 8,669,542**	**$ 9,411,944**	**$ 2,710,000**	**$ 2,710,000**	**$ 2,710,000**
159 - City Optional Public Safety						
432110	Operating Grants - State	$ 292,991	$ 309,139	$ 250,000	$ 250,000	$ 250,000
471110	Interest - Investment Pool	1,260	23,534	-	-	-
499100	AAO Carryover	603,464	760,276	-	-	-
Total City Optional Public Safety		**$ 897,715**	**$ 1,092,949**	**$ 250,000**	**$ 250,000**	**$ 250,000**
160 - Impounded And Unneutered						
444310	Animal Services Charges	$ 505	$ 788	$ -	$ -	$ -
499100	AAO Carryover	5,985	6,490	-	-	-
Total Impounded And Unneutered		**$ 6,490**	**$ 7,278**	**$ -**	**$ -**	**$ -**
161 - ALA CT Abandoned Veh Abt Auth						
444410	Abandoned Vehicle Removal	$ 78,282	$ 92,951	$ 103,000	$ 103,000	$ 103,000
499100	AAO Carryover	256,860	273,560	-	-	-
Total ALA CT Abandoned Veh Abt Auth		**$ 335,142**	**$ 366,511**	**$ 103,000**	**$ 103,000**	**$ 103,000**
162 - Shelter Operations						
481110	Misc Rev - Donations Received	$ 160,000	$ -	$ -	$ -	$ -
499100	AAO Carryover	92,304	81,351	-	-	-
Total Shelter Operations		**$ 252,304**	**$ 81,351**	**$ -**	**$ -**	**$ -**
163 - Traffic Congestion Relief						
432310	Gen Sales and Use Tax - State	$ 12	$ -	$ -	$ -	$ -
499100	AAO Carryover	-	12	-	-	-
Total Traffic Congestion Relief		**$ 12**	**$ 12**	**$ -**	**$ -**	**$ -**
164 - Measure FF - Public Safety						
412110	Special Assessment Tax	$ 12,804,113	$ 9,333,611	$ 9,770,233	$ 9,930,546	$ 10,129,157
499100	AAO Carryover	-	8,711,844	-	-	-
Total Measure FF - Public Safety		**$ 12,804,113**	**$ 18,045,455**	**$ 9,770,233**	**$ 9,930,546**	**$ 10,129,157**
165 - Fair Elections						
491011	Transfer From Fund 011	$ 505,002	$ 505,002	$ 612,210	$ 612,210	$ 612,210
499100	AAO Carryover	579,182	917,098	-	-	-
Total Fair Elections		**$ 1,084,184**	**$ 1,422,100**	**$ 612,210**	**$ 612,210**	**$ 612,210**

Other Funds Revenue (continued)
Five-Year Summary

	2022 Actuals	2023 Actuals	2024 Current Budget	2025 Proposed	2026 Proposed
Other Funds Revenue Detail					
Grants Funds					
301 - Operating Grants - Federal					
431110 Operating Grants - Fed	$ -	$ -	$ -	$ 35,162	$ 36,362
Total Operating Grants - Federal	**$ -**	**$ -**	**$ -**	**$ 35,162**	**$ 36,362**
302 - Operating Grants - State					
432110 Operating Grants - State	$ 1,021,405	$ 5,106,803	$ 63,475	$ 975,688	$ 975,688
499100 AAO Carryover	(1,021,405)	(1,107,544)	-	-	-
Total Operating Grants - State	**$ -**	**$ 3,999,259**	**$ 63,475**	**$ 975,688**	**$ 975,688**
305 - Capital Grants - Federal					
499100 AAO Carryover	$ (4,376)	$ (176,961)	$ -	$ -	$ -
Total Capital Grants - Federal	**$ (4,376)**	**$ (176,961)**	**$ -**	**$ -**	**$ -**
306 - Capital Grants - State					
432210 Capital Grants - State	$ -	$ 3,147,029	$ 562,500	$ 562,500	$ 562,500
499100 AAO Carryover	(694,093)	(3,836,881)	-	-	-
Total Capital Grants - State	**$ (694,093)**	**$ (689,852)**	**$ 562,500**	**$ 562,500**	**$ 562,500**
307 - Capital Grants - Local					
433210 Capital Grants - County	$ 48,526	$ 149,875	$ 75,000	$ 75,000	$ 75,000
433820 Other - County and Local	-	613,000	-	-	-
499100 AAO Carryover	(113,513)	(675,522)	-	-	-
Total Capital Grants - Local	**$ (64,987)**	**$ 87,353**	**$ 75,000**	**$ 75,000**	**$ 75,000**
309 - OTS DUI Enforsmt Educ Prg					
431110 Operating Grants - Fed	$ 87,797	$ 190,840	$ 150,000	$ 150,000	$ 150,000
499100 AAO Carryover	(22,811)	(23,914)	-	-	-
Total OTS DUI Enforsmt Educ Prg	**$ 64,986**	**$ 166,926**	**$ 150,000**	**$ 150,000**	**$ 150,000**
310 - HUD					
431110 Operating Grants - Fed	$ 1,570,118	$ 1,423,894	$ -	$ -	$ 605,000
471120 Interest - From Loans	305,719	13,398	-	-	-
499100 AAO Carryover	(1,848,150)	358,713	-	-	-
Total HUD	**$ 27,687**	**$ 1,796,005**	**$ -**	**$ -**	**$ 605,000**
311 - ESGP					
431110 Operating Grants - Fed	$ 4,354,728	$ -	$ -	$ -	$ 207,000
499100 AAO Carryover	(2,184,655)	(2,580,720)	-	-	-
Total ESGP	**$ 2,170,073**	**$ (2,580,720)**	**$ -**	**$ -**	**$ 207,000**

Other Funds Revenue (continued)
Five-Year Summary

		2022 Actuals	2023 Actuals	2024 Current Budget	2025 Proposed	2026 Proposed
Other Funds Revenue Detail						
312 - Health (General)						
432110	Operating Grants - State	$ 2,342,654	$ 1,793,016	$ 1,994,586	$ 2,107,834	$ 2,113,978
432390	Others - State	189,640	168,229	-	-	-
499100	AAO Carryover	(239,277)	(442,189)	-	-	-
Total Health (General)		**$ 2,293,017**	**$ 1,519,056**	**$ 1,994,586**	**$ 2,107,834**	**$ 2,113,978**
313 - Target Case Mgmt/Linkages						
432390	Others - State	$ 704,132	$ 280,811	$ 350,000	$ -	$ -
499100	AAO Carryover	2,970,030	2,925,344	-	-	-
Total Target Case Mgmt/Linkages		**$ 3,674,162**	**$ 3,206,155**	**$ 350,000**	**$ -**	**$ -**
314 - Alameda County Tay Tip						
499100	AAO Carryover	$ (354,800)	$ (367,792)	$ -	$ -	$ -
Total Alameda County Tay Tip		**$ (354,800)**	**$ (367,792)**	**$ -**	**$ -**	**$ -**
315 - Mental Health Service Act						
432390	Others - State	$ 9,337,779	$ 6,736,742	$ 12,240,360	$ 12,240,360	$ 12,240,360
437120	Shared Cost Reimbursements	1,574,791	800,464	-	-	-
471110	Interest - Investment Pool	20,748	385,027	-	-	-
499100	AAO Carryover	10,984,332	14,448,878	-	-	-
Total Mental Health Service Act		**$ 21,917,650**	**$ 22,371,111**	**$ 12,240,360**	**$ 12,240,360**	**$ 12,240,360**
316 - Health (Short/Doyle)						
432390	Others - State	$ 4,548,037	$ 7,594,068	$ 6,398,336	$ 6,398,336	$ 6,398,336
433390	Other - County and Local	20,208	26,228	18,314	18,314	18,314
444210	Health Inspection Fees	5,703	4,235	6,050	6,050	6,050
499100	AAO Carryover	3,761,927	4,908,798	-	-	-
Total Health (Short/Doyle)		**$ 8,335,875**	**$ 12,533,329**	**$ 6,422,700**	**$ 6,422,700**	**$ 6,422,700**
317 - Epsdt Expansion Proposal						
433390	Other - County and Local	$ 297,519	$ 379,205	$ 6,422,700	$ 6,422,700	$ 6,422,700
499100	AAO Carryover	1,368,977	1,221,449	-	-	-
Total Epsdt Expansion Proposal		**$ 1,666,496**	**$ 1,600,654**	**$ 6,422,700**	**$ 6,422,700**	**$ 6,422,700**
318 - Alcoholic Bev Ctr Ots/Uc						
432110	Operating Grants - State	$ 37,261	$ 41,702	$ 50,000	$ 50,000	$ 50,000
499100	AAO Carryover	(19,576)	(4,181)	-	-	-
Total Alcoholic Bev Ctr Ots/Uc		**$ 17,685**	**$ 37,521**	**$ 50,000**	**$ 50,000**	**$ 50,000**
319 - Youth Lunch						
431810	Fees For Services - Fed	$ 49,519	$ 51,618	$ 53,683	$ 64,000	$ 65,500
499100	AAO Carryover	57,588	49,209	-	-	-
Total Youth Lunch		**$ 107,107**	**$ 100,827**	**$ 53,683**	**$ 64,000**	**$ 65,500**

Other Funds Revenue (continued)
Five-Year Summary

		2022 Actuals	2023 Actuals	2024 Current Budget	2025 Proposed	2026 Proposed
Other Funds Revenue Detail						
320 - Sr. Nutrition (Title Iii)						
433110	Operating Grants - County	$ 153,459	$ 95,222	$ 124,000	$ 213,573	$ 213,573
499100	AAO Carryover	(27,970)	(15,583)	-	-	-
Total Sr. Nutrition (Title Iii)		**$ 125,489**	**$ 79,639**	**$ 124,000**	**$ 213,573**	**$ 213,573**
321 - C.F.P. Title X						
431110	Operating Grants - Fed	$ 89,257	$ 269,548	$ 200,000	$ 200,000	$ 200,000
499100	AAO Carryover	73,386	20,968	-	-	-
Total C.F.P. Title X		**$ 162,643**	**$ 290,516**	**$ 200,000**	**$ 200,000**	**$ 200,000**
322 - Early Head Start						
499100	AAO Carryover	$ 10,025	$ 10,025	$ -	$ -	$ -
Total Early Head Start		**$ 10,025**	**$ 10,025**	**$ -**	**$ -**	**$ -**
323 - S.F. Foundation						
499100	AAO Carryover	$ 344	$ 344	$ -	$ -	$ -
Total S.F. Foundation		**$ 344**	**$ 344**	**$ -**	**$ -**	**$ -**
324 - Berk Unif Sch Dist Grant						
433390	Other - County and Local	$ 85,853	$ 42,036	$ 363,548	$ 363,548	$ 363,548
433810	Fees For Services - Cnty/Lcl	61,982	101,518	122,640	144,600	144,600
499100	AAO Carryover	894,328	654,301	-	-	-
Total Berk Unif Sch Dist Grant		**$ 1,042,163**	**$ 797,855**	**$ 486,188**	**$ 508,148**	**$ 508,148**
325 - Vector Control						
433110	Operating Grants - County	$ -	$ -	$ 350,000	$ 350,000	$ 350,000
499100	AAO Carryover	17,169	(167,995)	-	-	-
Total Vector Control		**$ 17,169**	**$ (167,995)**	**$ 350,000**	**$ 350,000**	**$ 350,000**
326 - Alameda County Grants						
431110	Operating Grants - Fed	$ 57,972	$ 64,323	$ 224,393	$ 224,393	$ 224,393
432110	Operating Grants - State	200,011	200,011	300,011	300,011	300,011
433110	Operating Grants - County	402,859	194,413	291,867	302,680	308,430
499100	AAO Carryover	(42,513)	18,478	-	-	-
Total Alameda County Grants		**$ 618,329**	**$ 477,225**	**$ 816,271**	**$ 827,084**	**$ 832,834**
327 - Sr Supportive Social Serv						
433110	Operating Grants - County	$ 54,691	$ 60,197	$ 100,000	$ 156,803	$ 156,803
499100	AAO Carryover	(15,852)	(4,261)	-	-	-
Total Sr Supportive Social Serv		**$ 38,839**	**$ 55,936**	**$ 100,000**	**$ 156,803**	**$ 156,803**

Other Funds Revenue (continued)
Five-Year Summary

		2022 Actuals	2023 Actuals	2024 Current Budget	2025 Proposed	2026 Proposed
Other Funds Revenue Detail						
328 - Family Care Support Prog						
431110	Operating Grants - Fed	$ 28,350	$ 22,097	$ 30,000	$ 47,363	$ 47,363
433110	Operating Grants - County	39,643	34,599	82,766	140,911	140,911
499100	AAO Carryover	(30,403)	(12,588)	-	-	-
Total Family Care Support Prog		**$ 37,590**	**$ 44,108**	**$ 112,766**	**$ 188,274**	**$ 188,274**
329 - CA Integrated Waste Mgmt						
432110	Operating Grants - State	$ 8,039	$ 14,785	$ 3,933	$ 3,933	$ 3,933
471110	Interest - Investment Pool	39	494	-	-	-
499100	AAO Carryover	17,909	23,623	-	-	-
Total CA Integrated Waste Mgmt		**$ 25,987**	**$ 38,902**	**$ 3,933**	**$ 3,933**	**$ 3,933**
330 - Ala Ct Wst Mgt Auth Grant						
499100	AAO Carryover	$ 21,846	$ 21,846	$ -	$ -	$ -
Total Ala Ct Wst Mgt Auth Grant		**$ 21,846**	**$ 21,846**	**$ -**	**$ -**	**$ -**
331 - Housing Mitigation						
441310	Mitigation Fees	$ 836,785	$ 172,201	$ -	$ -	$ -
471120	Interest - From Loans	469	4,605	-	-	-
483110	Misc Rev - Over/Short	17,529	-	-	-	-
499100	AAO Carryover	1,274,190	1,481,330	-	-	-
Total Housing Mitigation		**$ 2,128,973**	**$ 1,658,136**	**$ -**	**$ -**	**$ -**
332 - Climate Protection Campaign						
499100	AAO Carryover	$ 19,477	$ 19,477	$ -	$ -	$ -
Total Climate Protection Campaign		**$ 19,477**	**$ 19,477**	**$ -**	**$ -**	**$ -**
333 - Calhome Program						
498110	Principal Received On Loans	$ -	$ 30	$ -	$ -	$ -
499100	AAO Carryover	534,191	804,418	-	-	-
Total Calhome Program		**$ 534,191**	**$ 804,448**	**$ -**	**$ -**	**$ -**
334 - Community Action Program						
431110	Operating Grants - Fed	$ 523,030	$ 241,087	$ 281,777	$ 281,777	$ 281,777
499100	AAO Carryover	(80,761)	(16,942)	-	-	-
Total Community Action Program		**$ 442,269**	**$ 224,145**	**$ 281,777**	**$ 281,777**	**$ 281,777**
335 - PG&E						
499100	AAO Carryover	$ 118,603	$ 118,603	$ -	$ -	$ -
Total PG&E		**$ 118,603**	**$ 118,603**	**$ -**	**$ -**	**$ -**
336 - One-Time Grant:No Cap Exp						
431110	Operating Grants - Fed	$ 67,867	$ 5,630,945	$ 2,374,916	$ 1,878,410	$ 1,878,410
432110	Operating Grants - State	747,737	6,739,031	776,000	1,557,107	1,492,250
432210	Capital Grants - State	28,230	-	-	-	-

Other Funds Revenue (continued)
Five-Year Summary

		2022 Actuals	2023 Actuals	2024 Current Budget	2025 Proposed	2026 Proposed
Other Funds Revenue Detail						
432390	Others - State	390,168	(216,812)	-	-	-
433120	Operating Grants - Other Local	34,271	-	-	-	-
433220	Capital Grants - Other Local	20,000	-	-	-	-
434110	Operating Grants - Other	2,612,630	96,900	1,294,994	1,294,994	1,294,994
499100	AAO Carryover	561,183	(20,718)	-	-	-
Total One-Time Grant:No Cap Exp		**$ 4,462,086**	**$ 12,229,346**	**$ 4,445,910**	**$ 4,730,511**	**$ 4,665,654**
338 - Bay Area Air Quality Mgmt						
499100	AAO Carryover	$ (16,088)	$ (16,088)	$ -	$ -	$ -
Total Bay Area Air Quality Mgmt		**$ (16,088)**	**$ (16,088)**	**$ -**	**$ -**	**$ -**
339 - MTC						
431110	Operating Grants - Fed	$ -	$ 103,946	$ -	$ -	$ -
431210	Capital Grants - Fed	231,204	964,114	-	-	-
432210	Capital Grants - State	-	-	564,620	564,620	564,620
433210	Capital Grants - County	-	78,627	-	-	-
499100	AAO Carryover	(469,395)	(499,641)	-	-	-
Total MTC		**$ (238,191)**	**$ 647,046**	**$ 564,620**	**$ 564,620**	**$ 564,620**
340 - FEMA						
431110	Operating Grants - Fed	$ 232,221	$ (145,095)	$ -	$ -	$ -
431210	Capital Grants - Fed	1,052,133	1,053,580	1,306,400	1,306,400	1,306,400
499100	AAO Carryover	(797,199)	(545,907)	-	-	-
Total FEMA		**$ 487,155**	**$ 362,578**	**$ 1,306,400**	**$ 1,306,400**	**$ 1,306,400**
341 - Alameda County Waste Mgmt						
433390	Other - County and Local	$ 273,220	$ 362,501	$ 360,000	$ 360,000	$ 360,000
499100	AAO Carryover	851,127	1,062,357	-	-	-
Total Alameda County Waste Mgmt		**$ 1,124,347**	**$ 1,424,858**	**$ 360,000**	**$ 360,000**	**$ 360,000**
342 - Alameda County Recycling BRD						
499100	AAO Carryover	$ 1,688	$ 1,688	$ -	$ -	$ -
Total Alameda County Recycling BRD		**$ 1,688**	**$ 1,688**	**$ -**	**$ -**	**$ -**
343 - State Dept Conserv/Recycling						
432110	Operating Grants - State	$ 30,401	$ 21,615	$ 32,000	$ 32,000	$ 32,000
499100	AAO Carryover	215,196	213,910	-	-	-
Total State Dept Conserv/Recycling		**$ 245,597**	**$ 235,525**	**$ 32,000**	**$ 32,000**	**$ 32,000**
344 - Caltrans Grant						
432210	Capital Grants - State	$ 624,231	$ 46,364	$ -	$ -	$ -
499100	AAO Carryover	(253,028)	(243,819)	-	-	-
Total Caltrans Grant		**$ 371,203**	**$ (197,455)**	**$ -**	**$ -**	**$ -**

Other Funds Revenue (continued)
Five-Year Summary

		2022 Actuals	2023 Actuals	2024 Current Budget	2025 Proposed	2026 Proposed
Other Funds Revenue Detail						
345 - Meas WW - Park Bond - Grant						
433220	Capital Grants - Other Local	$ 2,755,475	$ -	$ -	$ -	$ -
499100	AAO Carryover	(2,861,485)	(107,230)	-	-	-
Total Meas WW - Park Bond - Grant		**$ (106,010)**	**$ (107,230)**	**$ -**	**$ -**	**$ -**
346 - Caltrans Safe Routes 2 Schools						
499100	AAO Carryover	$ (41,038)	$ (41,038)	$ -	$ -	$ -
Total Caltrans Safe Routes 2 Schools		**$ (41,038)**	**$ (41,038)**	**$ -**	**$ -**	**$ -**
347 - Shelter+Care HUD						
431110	Operating Grants - Fed	$ 4,300,534	$ 7,516,160	$ 6,461,774	$ 6,461,774	$ 6,461,774
499100	AAO Carryover	(2,950,587)	(1,762,655)	-	-	-
Total Shelter+Care HUD		**$ 1,349,947**	**$ 5,753,505**	**$ 6,461,774**	**$ 6,461,774**	**$ 6,461,774**
348 - Shelter+Care County						
431110	Operating Grants - Fed	$ 775,911	$ 881,045	$ 906,212	$ 906,212	$ 906,212
499100	AAO Carryover	(76,422)	(183,558)	-	-	-
Total Shelter+Care County		**$ 699,489**	**$ 697,487**	**$ 906,212**	**$ 906,212**	**$ 906,212**
349 - JAG Grant						
431110	Operating Grants - Fed	$ -	$ 73,983	$ 50,000	$ 50,000	$ 50,000
471110	Interest - Investment Pool	(22)	(1,748)	-	-	-
499100	AAO Carryover	(13,812)	(13,834)	-	-	-
Total JAG Grant		**$ (13,834)**	**$ 58,401**	**$ 50,000**	**$ 50,000**	**$ 50,000**
350 - Bio-Terrorism Grant						
431110	Operating Grants - Fed	$ 15,849	$ 174,656	$ 18,709	$ 35,000	$ 38,000
432110	Operating Grants - State	293,822	217,815	221,415	243,000	251,000
499100	AAO Carryover	167,495	264,455	-	-	-
Total Bio-Terrorism Grant		**$ 477,166**	**$ 656,926**	**$ 240,124**	**$ 278,000**	**$ 289,000**
351 - UASI Regional Fund						
431110	Operating Grants - Fed	$ 26,567	$ 28,236	$ -	$ -	$ -
499100	AAO Carryover	(7,453)	(41,810)	-	-	-
Total UASI Regional Fund		**$ 19,114**	**$ (13,574)**	**$ -**	**$ -**	**$ -**
352 - Brownfield Eco Dev Initiative						
499100	AAO Carryover	$ 16,268	$ 16,268	$ -	$ -	$ -
Total Brownfield Eco Dev Initiative		**$ 16,268**	**$ 16,268**	**$ -**	**$ -**	**$ -**
353 - Local Housing Trust Fund						
471120	Interest - From Loans	$ -	$ 13,225	$ -	$ -	$ -
499100	AAO Carryover	90,610	90,610	-	-	-
Total Local Housing Trust Fund		**$ 90,610**	**$ 103,835**	**$ -**	**$ -**	**$ -**

Other Funds Revenue (continued)
Five-Year Summary

		2022 Actuals	2023 Actuals	2024 Current Budget	2025 Proposed	2026 Proposed
Other Funds Revenue Detail						
354 - ARPA - Local FIscal Recovery						
431310	Entitle/Subven/Shrdrev - Fed	$ 36,686,105	$ 20,311,542	$ -	$ -	$ -
499100	AAO Carryover	-	29,960,184	-	-	-
Total ARPA - Local FIscal Recovery		**$ 36,686,105**	**$ 50,271,726**	**$ -**	**$ -**	**$ -**
Capital Projects Funds						
501 - Capital Improvements						
441110	Wrk For Prvt Parties - Gn Govt	$ 15,794	$ -	$ -	$ -	$ -
471120	Interest - From Loans	10,486	9,518	-	-	-
483120	Misc Rev - Insurance Claims	28,900	-	-	-	-
483990	Misc Rev - Other	4,946	-	-	-	-
491011	Transfer From Fund 011	4,950,904	19,000,905	18,370,905	12,950,905	12,950,905
499100	AAO Carryover	10,194,522	8,165,916	-	-	-
Total Capital Improvements		**$ 15,205,552**	**$ 27,176,339**	**$ 18,370,905**	**$ 12,950,905**	**$ 12,950,905**
502 - Phone System Replacement						
491011	Transfer From Fund 011	$ 449,408	$ 449,408	$ 449,408	$ -	$ -
499100	AAO Carryover	542,179	867,369	-	-	-
Total Phone System Replacement		**$ 991,587**	**$ 1,316,777**	**$ 449,408**	**$ -**	**$ -**
503 - Fund$ Replacement						
499100	AAO Carryover	$ 4,028,518	$ 1,949,976	$ -	$ -	$ -
Total Fund$ Replacement		**$ 4,028,518**	**$ 1,949,976**	**$ -**	**$ -**	**$ -**
504 - Peg Access Facilities						
425410	Franchise Fees - Peg Fee	$ 131,310	$ 251,039	$ -	$ -	$ -
499100	AAO Carryover	2,101,844	2,236,388	-	-	-
Total Peg Access Facilities		**$ 2,233,154**	**$ 2,487,427**	**$ -**	**$ -**	**$ -**
505 - Meas G - Fire Seismic Projects						
499100	AAO Carryover	$ 58	$ 58	$ -	$ -	$ -
Total Meas G - Fire Seismic Projects		**$ 58**	**$ 58**	**$ -**	**$ -**	**$ -**
506 - Meas M - ST and WTRSHD Imprv						
471110	Interest - Investment Pool	$ 1,447	$ 23,062	$ -	$ -	$ -
499100	AAO Carryover	839,206	925,634	-	-	-
Total Meas M - ST and WTRSHD Imprv		**$ 840,653**	**$ 948,696**	**$ -**	**$ -**	**$ -**
507 - Meas G - Public Safety Bldg						
471110	Interest - Investment Pool	$ 10	$ 153	$ -	$ -	$ -
499100	AAO Carryover	6,105	6,115	-	-	-
Total Meas G - Public Safety Bldg		**$ 6,115**	**$ 6,268**	**$ -**	**$ -**	**$ -**

Other Funds Revenue (continued)
Five-Year Summary

		2022 Actuals	2023 Actuals	2024 Current Budget	2025 Proposed	2026 Proposed
Other Funds Revenue Detail						
508 - Street Improvement						
471110	Interest - Investment Pool	$ 135	$ 2,175	$ -	$ -	$ -
499100	AAO Carryover	87,005	87,140	-	-	-
Total Street Improvement		**$ 87,140**	**$ 89,315**	**$ -**	**$ -**	**$ -**
509 - Park Acquisition Development						
453990	Misc Penalties	$ -	$ -	$ 192	$ 192	$ 192
461230	Rentals - Oth Short Term	1,201	1,201	-	-	-
471110	Interest - Investment Pool	55	894	-	-	-
499100	AAO Carryover	34,152	35,232	-	-	-
Total Park Acquisition Development		**$ 35,408**	**$ 37,327**	**$ 192**	**$ 192**	**$ 192**
510 - Income Housing Fund Wbip						
471110	Interest - Investment Pool	$ -	$ 12,559	$ -	$ -	$ -
499100	AAO Carryover	(11,386)	(11,386)	-	-	-
Total Income Housing Fund Wbip		**$ (11,386)**	**$ 1,173**	**$ -**	**$ -**	**$ -**
511 - Meas T1 - Infrstr And Fac						
471110	Interest - Investment Pool	$ 79,644	$ 813,932	$ 500,000	$ 500,000	$ 500,000
492110	Bonds Issued	-	-	20,000,000	20,000,000	20,000,000
499100	AAO Carryover	44,205,758	37,098,843	-	-	-
Total Meas T1 - Infrstr And Fac		**$ 44,285,402**	**$ 37,912,775**	**$ 20,500,000**	**$ 20,500,000**	**$ 20,500,000**
512 - Meas O - Affordable Housing						
471110	Interest - Investment Pool	$ 63,448	$ 1,074,667	$ -	$ -	$ -
492110	Bonds Issued	40,000,000	-	-	-	-
492120	Premium On Bonds Issued	432,800	-	-	-	-
499100	AAO Carryover	22,674,510	51,752,602	-	-	-
Total Meas O - Affordable Housing		**$ 63,170,758**	**$ 52,827,269**	**$ -**	**$ -**	**$ -**
Debt Service Funds						
551 - Pension Refunding Bonds						
499100	AAO Carryover	$ 128,660	$ 128,660	$ -	$ -	$ -
Total Pension Refunding Bonds		**$ 128,660**	**$ 128,660**	**$ -**	**$ -**	**$ -**
552 - Meas FF - Library						
411310	Property Tax For Debt Services	$ 1,426,499	$ 1,593,046	$ -	$ -	$ -
492110	Bonds Issued	-	-	1,604,969	1,604,969	1,604,969
499100	AAO Carryover	1,323,592	1,415,984	-	-	-
Total Meas FF - Library		**$ 2,750,091**	**$ 3,009,030**	**$ 1,604,969**	**$ 1,604,969**	**$ 1,604,969**

Other Funds Revenue (continued)
Five-Year Summary

		2022 Actuals	2023 Actuals	2024 Current Budget	2025 Proposed	2026 Proposed
Other Funds Revenue Detail						
553 - 2015 GORBS for 2007 GORBS						
411310	Property Tax For Debt Services	$ 2,200,193	$ 2,389,569	$ 3,309,864	$ 3,309,864	$ 3,309,864
499100	AAO Carryover	1,928,566	2,081,977	-	-	-
Total 2015 GORBS for 2007 GORBS		**$ 4,128,759**	**$ 4,471,546**	**$ 3,309,864**	**$ 3,309,864**	**$ 3,309,864**
554 - Berkeley Repertory Theatre						
491501	Transfer From Fund 501	$ 499,802	$ 499,803	$ 499,802	$ 499,802	$ 499,802
492110	Bonds Issued	2	252	-	-	-
499100	AAO Carryover	(8,845)	(10,378)	-	-	-
Total Berkeley Repertory Theatre		**$ 490,959**	**$ 489,677**	**$ 499,802**	**$ 499,802**	**$ 499,802**
555 - 2015 GORBS for 2002 GORBS						
411310	Property Tax For Debt Services	$ 411,025	$ 445,335	$ 1,463,321	$ 1,463,321	$ 1,463,321
499100	AAO Carryover	1,212,724	1,245,848	-	-	-
Total 2015 GORBS for 2002 GORBS		**$ 1,623,749**	**$ 1,691,183**	**$ 1,463,321**	**$ 1,463,321**	**$ 1,463,321**
556 - 2015 GORBS for 2007 GORBS SERA						
411310	Property Tax For Debt Services	$ 145,068	$ 164,797	$ 256,987	$ 256,987	$ 256,987
499100	AAO Carryover	436,779	440,329	-	-	-
Total 2015 GORBS for 2007 GORBS SERA		**$ 581,847**	**$ 605,126**	**$ 256,987**	**$ 256,987**	**$ 256,987**
557 - 2015 GORBS for 2008 Anml Shltr						
411310	Property Tax For Debt Services	$ 507,737	$ 549,326	$ -	$ -	$ -
499100	AAO Carryover	382,614	411,042	-	-	-
Total 2015 GORBS for 2008 Anml Shltr		**$ 890,351**	**$ 960,368**	**$ -**	**$ -**	**$ -**
558 - 2010 COP Animal Shelter						
491501	Transfer From Fund 501	$ 402,613	$ 402,613	$ 402,613	$ 402,613	$ 402,613
499100	AAO Carryover	(8,977)	288,408	-	-	-
Total 2010 COP Animal Shelter		**$ 393,636**	**$ 691,021**	**$ 402,613**	**$ 402,613**	**$ 402,613**
559 - Meas M - St And Wtrshd Imprv						
411310	Property Tax For Debt Services	$ 1,861,702	$ 2,059,973	$ -	$ -	$ -
499100	AAO Carryover	2,170,934	2,400,190	-	-	-
Total Meas M - St And Wtrshd Imprv		**$ 4,032,636**	**$ 4,460,163**	**$ -**	**$ -**	**$ -**

Other Funds Revenue (continued)
Five-Year Summary

		2022 Actuals	2023 Actuals	2024 Current Budget	2025 Proposed	2026 Proposed
Other Funds Revenue Detail						
560 - Meas T1 - Infrstr And Fac						
411310	Property Tax For Debt Services	$ 4,110,251	$ 4,394,609	$ -	$ -	$ -
499100	AAO Carryover	5,856,693	7,252,053	-	-	-
Total Meas T1 - Infrstr And Fac		**$ 9,966,944**	**$ 11,646,662**	**$ -**	**$ -**	**$ -**
561 - Measure O - Housing Bonds						
411310	Property Tax For Debt Services	$ 2,131,612	$ 5,457,645	$ -	$ -	$ -
481110	Misc Rev - Donations Received	(3,953)	35,616	-	-	-
492120	Premium On Bonds Issued	833,479	-	-	-	-
499100	AAO Carryover	2,317,294	3,271,995	-	-	-
Total Measure O - Housing Bonds		**$ 5,278,432**	**$ 8,765,256**	**$ -**	**$ -**	**$ -**
Enterprise Funds						
601 - Zero Waste						
425510	Franchise Fees - Refuse	$ 364,227	$ 619,712	$ 337,644	$ 425,000	$ 425,000
441990	Miscellaneous Charges	56,811	21,951	10,677	10,677	10,677
443210	Refuse - Commercial	17,341,398	17,577,031	16,122,306	20,332,589	22,162,529
443220	Refuse - Residential	19,690,068	19,535,202	19,267,509	22,924,792	24,986,995
443230	Refuse - Exempt Agencies	335,703	436,492	412,211	503,227	548,518
443240	Refuse - Internal - Cob	1,357,972	1,119,893	1,144,732	1,397,489	1,523,263
443250	Refuse - Recycling Fee	322,540	229,397	133,447	141,476	150,226
443310	Transfer Station - Direct	6,916,798	7,609,021	6,272,467	7,604,581	7,832,719
443320	Transfer Station - Billed	2,761,620	3,163,840	2,221,604	2,693,417	2,774,219
453310	Refuse Penalties	409,972	573,785	318,605	333,315	349,348
471110	Interest - Investment Pool	(1,547,642)	252,528	526,061	526,061	526,061
483110	Misc Rev - Over/Short	443	1,406	-	-	-
493110	Gain/Loss On Sale Of Asset	19,981	20,604	-	-	-
493111	Gain/Loss Asset Proceeds	(22,462)	(18,757)	-	-	-
499100	AAO Carryover	25,068,985	26,025,170	-	-	-
Total Zero Waste		**$ 73,076,414**	**$ 77,167,275**	**$ 46,767,263**	**$ 56,892,624**	**$ 61,289,555**
606 - Mar - Coastal Conservancy						
499100	AAO Carryover	$ (48,533)	$ (56,401)	$ -	$ -	$ -
Total Mar - Coastal Conservancy		**$ (48,533)**	**$ (56,401)**	**$ -**	**$ -**	**$ -**
607 - Mar - Dept Of Boating & Wtrwy						
432210	Capital Grants - State	$ 36,875	$ 61,750	$ -	$ -	$ -
471110	Interest - Investment Pool	(32,093)	(9,796)	-	-	-
499100	AAO Carryover	497,713	529,089	-	-	-
Total Mar - Dept Of Boating & Wtrwy		**$ 502,495**	**$ 581,043**	**$ -**	**$ -**	**$ -**

Other Funds Revenue (continued)
Five-Year Summary

		2022 Actuals	2023 Actuals	2024 Current Budget	2025 Proposed	2026 Proposed
Other Funds Revenue Detail						
608 - Marina Operations/Maint						
443240	Refuse - Internal - Cob	$ 3,974	$ 3,876	$ 4,146	$ 4,072	$ 4,174
445120	Playground Fees	(105)	28,411	35,000	35,000	35,000
445190	Other Recreation Fees	-	14,071	15,000	15,000	15,000
445210	Live-Aboard Fees	266,631	252,017	269,110	268,004	274,704
445220	Launch Ramp Fees	95,360	98,150	82,000	83,021	85,097
445230	Dry Storage Charges	109,737	114,704	111,021	170,460	174,722
445240	Charter Boat Fees	98,469	98,179	84,050	108,187	110,892
445290	Misc Fees - Marina	39,802	(31,508)	81,109	156,673	157,521
453510	Marina Penalties	66,758	61,298	64,319	86,150	86,150
461120	Leases - Waterfront Concess	1,183,667	1,465,777	2,214,337	2,168,149	2,559,875
463110	Rentals - Marina Berths	3,493,497	3,615,881	3,529,781	4,059,020	4,369,929
471110	Interest - Investment Pool	(290,145)	12,911	2,000	2,000	2,000
471140	Interest - Lease	691,248	742,234	-	-	-
481110	Misc Rev - Donations Received	27,200	20,400	8,338	6,800	6,800
483110	Misc Rev - Over/Short	(20)	-	-	-	-
483120	Misc Rev - Insurance Claims	-	15,977	-	-	-
491354	Transfer From Fund 354	1,400,000	1,150,000	-	-	-
499100	AAO Carryover	5,461,419	4,520,155	-	-	-
Total Marina Operations/Maint		**$ 12,647,492**	**$ 12,182,533**	**$ 6,500,211**	**$ 7,162,536**	**$ 7,881,864**
611 - Sanitary Sewer Operation						
441990	Miscellaneous Charges	$ 1,239	$ 619	$ -	$ -	$ -
443410	Sewer Charges	25,556,854	23,673,532	24,724,000	24,724,000	24,724,000
446140	Plan Check Fees	-	-	5,000	5,000	5,000
471110	Interest - Investment Pool	(1,699,710)	242,108	257,977	257,977	257,977
483990	Misc Rev - Other	-	166,617	-	-	-
499100	AAO Carryover	34,858,702	34,662,327	-	-	-
Total Sanitary Sewer Operation		**$ 58,717,085**	**$ 58,745,203**	**$ 24,986,977**	**$ 24,986,977**	**$ 24,986,977**
612 - Private Sewer Lateral						
443410	Sewer Charges	$ -	$ -	$ 150,000	$ 150,000	$ 150,000
453310	Refuse Penalties	-	545,109	-	-	-
491611	Transfer From Fund 611	90,501	90,501	90,501	90,501	90,501
499100	AAO Carryover	(459,192)	(415,613)	-	-	-
Total Private Sewer Lateral		**$ (368,691)**	**$ 219,997**	**$ 240,501**	**$ 240,501**	**$ 240,501**
616 - Clean Storm Water						
443130	Wrk For Prvt Parties - Street	$ 15,950	$ -	$ -	$ -	$ -
443420	Clean Storm Water	4,312,850	4,421,484	4,551,890	4,551,890	4,551,890
471110	Interest - Investment Pool	(478,960)	24,148	-	-	-
491127	Transfer From Fund 127	(22,500)	-	-	-	-
491336	Transfer From Fund 336	107,700	-	-	-	-

Other Funds Revenue (continued)
Five-Year Summary

		2022 Actuals	2023 Actuals	2024 Current Budget	2025 Proposed	2026 Proposed
Other Funds Revenue Detail						
491501	Transfer From Fund 501	13,125	-	-	-	-
491506	Transfer From Fund 506	(85,200)	-	-	-	-
491511	Transfer From Fund 511	71,749	423,291	-	-	-
499100	AAO Carryover	7,545,023	9,426,996	-	-	-
Total Clean Storm Water		**$ 11,479,737**	**$ 14,295,919**	**$ 4,551,890**	**$ 4,551,890**	**$ 4,551,890**
621 - Permit Service Center						
422110	Building Permit - Structures	$ 9,408,989	$ 10,458,750	$ 7,315,686	$ 7,315,686	$ 7,315,686
422210	Building Permit - Electrical	572,267	690,226	405,042	405,042	405,042
422310	Building Permit - Plumbing	365,357	409,334	268,930	268,930	268,930
422410	Building Permit - Mechanical	282,739	254,351	220,472	220,472	220,472
423210	Zoning Cert - Misc	1,001,868	1,280,836	649,595	649,595	649,595
423310	Beso Fees	133,094	89,816	57,680	57,680	57,680
424110	Excavation Permit	495,691	418,824	288,400	288,400	288,400
424210	Street Use Permit	701,047	461,546	296,640	296,640	296,640
424310	Land Use Variance	628,925	941,475	772,500	772,500	772,500
424410	No Parking Signs	70,320	58,841	97,850	97,850	97,850
432110	Operating Grants - State	-	158,506	-	-	-
441110	Wrk For Prvt Parties - Gn Govt	6,600	1,920	25,350	25,350	25,350
441210	Appeals - Appeals Board	800	3,500	1,545	1,545	1,545
441990	Miscellaneous Charges	9,047	(874,404)	29,576	29,576	29,576
442120	Protective Inspection Fees	136,507	105,885	62,500	62,500	62,500
442130	Fire Inspection Fees	918,974	590,230	435,736	435,736	435,736
442150	Code Enforcement	2,299,253	2,547,644	1,536,758	1,536,758	1,536,758
446110	Planning Mitigation Fees	49,002	35,692	51,920	51,920	51,920
446120	Condo Conversion Fee	-	16,560	31,827	31,827	31,827
446130	Engineering Fees	510,325	525,673	350,200	350,200	350,200
446140	Plan Check Fees	11,417,792	8,053,950	6,496,247	6,496,247	6,496,247
446150	Admin/Penalty Review Fees	1,212	612	-	-	-
446160	Technology Fee	607,891	638,901	311,240	311,240	311,240
471110	Interest - Investment Pool	(1,377,070)	(929,603)	-	-	-
481110	Misc Rev - Donations Received	2,927	1,820	3,576	3,576	3,576
483110	Misc Rev - Over/Short	-	4	-	-	-
483990	Misc Rev - Other	429	9,826	-	-	-
499100	AAO Carryover	18,721,458	30,256,341	-	-	-
Total Permit Service Center		**$ 46,965,444**	**$ 56,207,056**	**$ 19,709,270**	**$ 19,709,270**	**$ 19,709,270**
622 - Unified Program (CUPA)						
432110	Operating Grants - State	$ 4,935	$ 5,145	$ -	$ -	$ -
442120	Protective Inspection Fees	907,977	949,816	946,950	946,950	946,950
453710	Hazmat Violation Penalties	10,894	20,745	17,500	17,500	17,500

Other Funds Revenue (continued)
Five-Year Summary

		2022 Actuals	2023 Actuals	2024 Current Budget	2025 Proposed	2026 Proposed
Other Funds Revenue Detail						
471110	Interest - Investment Pool	(92,240)	(34,048)	-	-	-
499100	AAO Carryover	1,428,923	1,640,733	-	-	-
Total Unified Program (CUPA)		**$ 2,260,489**	**$ 2,582,391**	**$ 964,450**	**$ 964,450**	**$ 964,450**
626 - BJPFA Lease Revenue Bonds						
499100	AAO Carryover	$ 1	$ 1	$ -	$ -	$ -
Total BJPFA Lease Revenue Bonds		**$ 1**	**$ 1**	**$ -**	**$ -**	**$ -**
627 - Off Street Parking Fund						
453990	Misc Penalties	$ -	$ -	$ 100	$ 100	$ 100
461110	Leases - General Building	269,231	291,833	185,369	185,369	185,369
462110	Parking - Off-Street	3,199,271	4,313,209	4,897,126	4,897,126	4,897,126
471110	Interest - Investment Pool	-	(1,215)	-	-	-
471140	Interest - Lease	17,561	15,569	-	-	-
483990	Misc Rev - Other	28,960	58,617	9,300	9,300	9,300
491354	Transfer From Fund 354	3,940,000	200,000	-	-	-
499100	AAO Carryover	(2,357,645)	(1,064,784)	-	-	-
Total Off Street Parking Fund		**$ 5,097,378**	**$ 3,813,229**	**$ 5,091,895**	**$ 5,091,895**	**$ 5,091,895**
628 - Off St Parking Rate Stabl						
471110	Interest - Investment Pool	$ (120,510)	$ (29,824)	$ -	$ -	$ -
499100	AAO Carryover	1,915,050	1,915,050	-	-	-
Total Off St Parking Rate Stabl		**$ 1,794,540**	**$ 1,885,226**	**$ -**	**$ -**	**$ -**
631 - Parking Meter Fund						
426210	Ptp Car Share Permit	$ -	$ 154,084	$ 344,991	$ 344,991	$ 344,991
441990	Miscellaneous Charges	1,438	(3,029)	-	-	-
462120	Parking - Metered	7,502,175	8,342,490	9,367,781	9,367,781	9,367,781
471110	Interest - Investment Pool	(166,901)	(167,723)	-	-	-
483110	Misc Rev - Over/Short	(1)	186	17	17	17
483990	Misc Rev - Other	15,979	10,234	-	-	-
491354	Transfer From Fund 354	4,340,000	2,700,000	-	-	-
499100	AAO Carryover	1,852,652	3,776,013	-	-	-
Total Parking Meter Fund		**$ 13,545,342**	**$ 14,812,255**	**$ 9,712,789**	**$ 9,712,789**	**$ 9,712,789**
636 - Bldg Purchases & Mgmt						
448130	Int Svc - Building Maintenance	$ 2,722,371	$ 2,411,881	$ 2,439,264	$ 2,439,264	$ 2,439,264
461110	Leases - General Building	119,645	130,526	529,903	529,903	529,903
471110	Interest - Investment Pool	(9,907)	(529)	650	650	650
471140	Interest - Lease	18,843	17,133	-	-	-
499100	AAO Carryover	(180,094)	(308,774)	-	-	-
Total Bldg Purchases & Mgmt		**$ 2,670,858**	**$ 2,250,237**	**$ 2,969,817**	**$ 2,969,817**	**$ 2,969,817**

Other Funds Revenue (continued)
Five-Year Summary

		2022 Actuals	2023 Actuals	2024 Current Budget	2025 Proposed	2026 Proposed
Other Funds Revenue Detail						
Internal Service Funds						
671 - Equipment Replacement						
448310	Int Svc - Vehicle Replacement	$ 7,662,841	$ 8,810,381	$ 4,754,926	$ 4,754,926	$ 4,754,926
471110	Interest - Investment Pool	(914,865)	(361,430)	-	-	-
491011	Transfer From Fund 011	1,081,700	1,081,699	-	-	-
493110	Gain/Loss On Sale Of Asset	841,434	256,680	-	-	-
493111	Gain/Loss Asset Proceeds	(606,076)	(163,934)	-	-	-
499100	AAO Carryover	14,809,959	13,488,842	-	-	-
Total Equipment Replacement		**$ 22,874,993**	**$ 23,112,238**	**$ 4,754,926**	**$ 4,754,926**	**$ 4,754,926**
672 - Equipment Maintenance						
441990	Miscellaneous Charges	$ 351	$ -	$ -	$ -	$ -
448110	Int Svc - Vehicle Maintenance	7,984,295	9,267,534	6,369,898	6,369,898	6,369,898
448140	Int Svc - Fuel Charges	37,531	87,656	91,115	91,115	91,115
471110	Interest - Investment Pool	(2,819)	(9,624)	-	-	-
483120	Misc Rev - Insurance Claims	-	1,749	-	-	-
483990	Misc Rev - Other	-	29,088	-	-	-
493110	Gain/Loss On Sale Of Asset	49,672	43,351	-	-	-
493111	Gain/Loss Asset Proceeds	(34,250)	(26,716)	-	-	-
499100	AAO Carryover	(17,859)	(318,301)	-	-	-
Total Equipment Maintenance		**$ 8,016,921**	**$ 9,074,737**	**$ 6,461,013**	**$ 6,461,013**	**$ 6,461,013**
673 - Building Maintenance						
441990	Miscellaneous Charges	$ 3,781	$ 3,453	$ 10,000	$ 10,000	$ 10,000
448130	Int Svc - Building Maintenance	3,893,508	3,349,285	3,811,039	3,811,039	3,811,039
471110	Interest - Investment Pool	(190,916)	(39,425)	-	-	-
499100	AAO Carryover	3,018,434	3,348,106	-	-	-
Total Building Maintenance		**$ 6,724,807**	**$ 6,661,419**	**$ 3,821,039**	**$ 3,821,039**	**$ 3,821,039**
674 - Central Services						
448210	Int Svc - Postage	$ 302,068	$ 317,827	$ 225,000	$ 225,000	$ 225,000
499100	AAO Carryover	170,164	160,383	-	-	-
Total Central Services		**$ 472,232**	**$ 478,210**	**$ 225,000**	**$ 225,000**	**$ 225,000**
675 - Computer Replacement Fund						
471110	Interest - Investment Pool	$ (41)	$ (10)	$ -	$ -	$ -
499100	AAO Carryover	643	647	-	-	-
Total Computer Replacement Fund		**$ 602**	**$ 637**	**$ -**	**$ -**	**$ -**
676 - Worker'S Compensation						
471110	Interest - Investment Pool	$ (3,012,947)	$ (1,037,820)	$ -	$ -	$ -
491013	Transfer From Fund 013	10,225,778	11,340,652	9,569,358	9,569,358	9,569,358
499100	AAO Carryover	47,304,214	51,696,189	-	-	-
Total Worker'S Compensation		**$ 54,517,045**	**$ 61,999,021**	**$ 9,569,358**	**$ 9,569,358**	**$ 9,569,358**

Other Funds Revenue (continued)
Five-Year Summary

		2022 Actuals	2023 Actuals	2024 Current Budget	2025 Proposed	2026 Proposed
Other Funds Revenue Detail						
677 - Sick And Vacation Payouts						
448410	Fb Recvry - Term Payout Misc	$ 1,938,666	$ 2,184,110	$ -	$ -	$ -
448420	Fb Recvry - Term Payout Police	813,131	840,972	-	-	-
448430	Fb Recvry - Term Payout Fire	663,824	739,862	-	-	-
471110	Interest - Investment Pool	(429,965)	(155,104)	-	-	-
499100	AAO Carryover	6,701,657	7,479,315	-	-	-
Total Sick And Vacation Payouts		**$ 9,687,313**	**$ 11,089,155**	**$ -**	**$ -**	**$ -**
678 - Public Liability						
471110	Interest - Investment Pool	$ (31,137)	$ (57,213)	$ -	$ -	$ -
483130	Settlement - Agreement	-	1,654,217	-	-	-
491011	Transfer From Fund 011	3,895,888	3,895,888	3,895,888	3,450,111	3,446,161
499100	AAO Carryover	353,225	696,664	-	-	-
Total Public Liability		**$ 4,217,976**	**$ 6,189,556**	**$ 3,895,888**	**$ 3,450,111**	**$ 3,446,161**
679 - Catastrophic Loss						
471110	Interest - Investment Pool	$ (7,061)	$ -	$ -	$ -	$ -
491011	Transfer From Fund 011	3,129,120	5,025,184	6,278,457	6,278,457	6,278,457
491116	Transfer From Fund 116	10,712	10,716	10,712	10,712	10,712
491125	Transfer From Fund 125	3,000	3,000	4,600	4,600	4,600
491138	Transfer From Fund 138	43,430	43,440	43,430	43,430	43,430
491142	Transfer From Fund 142	12,120	12,120	12,120	12,120	12,120
491601	Transfer From Fund 601	110,870	110,880	110,870	110,870	110,870
491608	Transfer From Fund 608	16,890	16,896	16,890	16,890	16,890
491611	Transfer From Fund 611	102,522	102,516	102,522	102,522	102,522
491616	Transfer From Fund 616	25,085	25,092	25,085	25,085	25,085
491621	Transfer From Fund 621	50,555	50,555	50,555	50,555	50,555
491622	Transfer From Fund 622	5,082	5,082	5,082	5,082	5,082
491627	Transfer From Fund 627	7,920	7,920	7,920	7,920	7,920
491631	Transfer From Fund 631	8,650	8,652	8,650	8,650	8,650
499100	AAO Carryover	205,013	(464,755)	-	-	-
Total Catastrophic Loss		**$ 3,723,908**	**$ 4,957,298**	**$ 6,676,893**	**$ 6,676,893**	**$ 6,676,893**
680 - It Cost Allocation						
448330	Int Svc - It Services	$ 14,654,320	$ 14,589,211	$ -	$ -	$ -
491011	Transfer From Fund 011	71,335	71,336	11,051,105	12,329,778	12,329,778
491101	Transfer From Fund 101	-	-	179,624	179,624	179,624
491125	Transfer From Fund 125	-	-	2,575	3,008	3,008
491127	Transfer From Fund 127	-	-	38,402	45,187	45,187
491128	Transfer From Fund 128	-	-	1,000	1,187	1,187
491129	Transfer From Fund 129	-	-	26,135	33,003	33,003
491138	Transfer From Fund 138	-	-	118,233	135,180	135,180
491142	Transfer From Fund 142	-	-	38,402	45,187	45,187

Other Funds Revenue (continued)
Five-Year Summary

		2022 Actuals	2023 Actuals	2024 Current Budget	2025 Proposed	2026 Proposed
Other Funds Revenue Detail						
491157	Transfer From Fund 157	-	-	16,138	18,106	18,106
491159	Transfer From Fund 159	-	-	15,500	18,106	18,106
491314	Transfer From Fund 314	-	-	16,138	18,997	18,997
491317	Transfer From Fund 317	-	-	15,500	18,997	18,997
491601	Transfer From Fund 601	-	-	1,044,685	1,226,151	1,226,151
491608	Transfer From Fund 608	-	-	77,620	88,728	88,728
491611	Transfer From Fund 611	-	-	619,951	727,585	727,585
491616	Transfer From Fund 616	-	-	245,030	287,783	287,783
491621	Transfer From Fund 621	-	-	537,458	679,792	679,792
491622	Transfer From Fund 622	-	-	2,727	3,481	3,481
491627	Transfer From Fund 627	-	-	13,475	15,886	15,886
491631	Transfer From Fund 631	-	-	39,361	46,246	46,246
491672	Transfer From Fund 672	-	-	41,200	48,364	48,364
491673	Transfer From Fund 673	-	-	51,903	61,073	61,073
491680	Transfer From Fund 680	-	-	468,384	611,210	611,210
491801	Transfer From Fund 801	-	-	145,639	145,639	145,639
499100	AAO Carryover	5,263,546	7,505,592	-	-	-
Total It Cost Allocation		**$ 19,989,201**	**$ 22,166,139**	**$ 14,806,185**	**$ 16,788,298**	**$ 16,788,298**
Trust Funds						
701 - Safety Members Pension						
491011	Transfer From Fund 011	$ 493,937	$ 318,876	$ 551,804	$ 551,804	$ 551,804
Total Safety Members Pension		**$ 493,937**	**$ 318,876**	**$ 551,804**	**$ 551,804**	**$ 551,804**
702 - Safety Members Pension-Annuity						
471130	Interest - Other	$ -	$ -	$ 3,066	$ 3,066	$ 3,066
Total Safety Members Pension-Annuity		**$ -**	**$ -**	**$ 3,066**	**$ 3,066**	**$ 3,066**
706 - Police Medical Trust Fund						
471110	Interest - Investment Pool	$ (379,204)	$ 190,218	$ -	$ -	$ -
483210	Contribution To Retiree Med Tr	2,147,614	2,220,179	-	-	-
499100	AAO Carryover	5,383,420	4,873,677	-	-	-
Total Police Medical Trust Fund		**$ 7,151,830**	**$ 7,284,074**	**$ -**	**$ -**	**$ -**
721 - Retiree Med Fund - Bha						
471110	Interest - Investment Pool	$ (37,193)	$ 40,541	$ -	$ -	$ -
483990	Misc Rev - Other	45,592	43,433	-	-	-
499100	AAO Carryover	482,334	529,918	-	-	-
Total Retiree Med Fund - Bha		**$ 490,733**	**$ 613,892**	**$ -**	**$ -**	**$ -**

Other Funds Revenue (continued)
Five-Year Summary

		2022 Actuals	2023 Actuals	2024 Current Budget	2025 Proposed	2026 Proposed
Other Funds Revenue Detail						
722 - Retiree Med Ben - Ibew						
471110	Interest - Investment Pool	$ (13,801)	$ 3,573	$ -	$ -	$ -
483210	Contribution To Retiree Med Tr	15,811	16,335	-	-	-
499100	AAO Carryover	118,373	77,542	-	-	-
Total Retiree Med Ben - Ibew		**$ 120,383**	**$ 97,450**	**$ -**	**$ -**	**$ -**
723 - Retiree Med Bene - Local 1						
471110	Interest - Investment Pool	$ (686,166)	$ 646,162	$ -	$ -	$ -
483210	Contribution To Retiree Med Tr	1,052,051	1,215,542	-	-	-
499100	AAO Carryover	10,007,227	11,018,360	-	-	-
Total Retiree Med Bene - Local 1		**$ 10,373,112**	**$ 12,880,064**	**$ -**	**$ -**	**$ -**
724 - Retiree Med Bene - Z1 Mgmt						
471110	Interest - Investment Pool	$ (114,418)	$ 92,217	$ -	$ -	$ -
483210	Contribution To Retiree Med Tr	112,705	131,795	-	-	-
499100	AAO Carryover	1,920,211	1,906,355	-	-	-
Total Retiree Med Bene - Z1 Mgmt		**$ 1,918,498**	**$ 2,130,367**	**$ -**	**$ -**	**$ -**
725 - Retiree Med Ben - Z2 To Z6						
471110	Interest - Investment Pool	$ (174,547)	$ 148,936	$ -	$ -	$ -
483210	Contribution To Retiree Med Tr	169,875	192,393	-	-	-
499100	AAO Carryover	2,642,343	2,741,457	-	-	-
Total Retiree Med Ben - Z2 To Z6		**$ 2,637,671**	**$ 3,082,786**	**$ -**	**$ -**	**$ -**
726 - Retiree Med Ben - Local 535						
471110	Interest - Investment Pool	$ (551,455)	$ 531,311	$ -	$ -	$ -
483210	Contribution To Retiree Med Tr	611,133	684,781	-	-	-
499100	AAO Carryover	9,172,118	9,640,095	-	-	-
Total Retiree Med Ben - Local 535		**$ 9,231,796**	**$ 10,856,187**	**$ -**	**$ -**	**$ -**
727 - Retiree Med Ben - Local 790						
471110	Interest - Investment Pool	$ (445,926)	$ 400,440	$ -	$ -	$ -
483210	Contribution To Retiree Med Tr	340,871	374,150	-	-	-
499100	AAO Carryover	6,077,099	6,206,690	-	-	-
Total Retiree Med Ben - Local 790		**$ 5,972,044**	**$ 6,981,280**	**$ -**	**$ -**	**$ -**
731 - Pol Ee Retiree Hlt Ast Pl						
471110	Interest - Investment Pool	$ (228,216)	$ 98,273	$ -	$ -	$ -
491011	Transfer From Fund 011	400,136	400,136	400,136	400,136	400,136
499100	AAO Carryover	2,461,707	2,499,989	-	-	-
Total Pol Ee Retiree Hlt Ast Pl		**$ 2,633,627**	**$ 2,998,398**	**$ 400,136**	**$ 400,136**	**$ 400,136**

Other Funds Revenue (continued)
Five-Year Summary

		2022 Actuals	2023 Actuals	2024 Current Budget	2025 Proposed	2026 Proposed
Other Funds Revenue Detail						
736 - Fire Medical Trust Fund						
471110	Interest - Investment Pool	$ (937,466)	$ 566,015	$ -	$ -	$ -
483210	Contribution To Retiree Med Tr	817,508	911,240	-	-	-
499100	AAO Carryover	12,037,019	12,672,657	-	-	-
Total Fire Medical Trust Fund		**$ 11,917,061**	**$ 14,149,912**	**$ -**	**$ -**	**$ -**
Successor Agency						
761 - Successor Agency - WBIP						
411140	Base Prop Tax - Incr	$ 773,850	$ 1,056,023	$ -	$ -	$ -
499100	AAO Carryover	3,494,176	4,268,026	-	-	-
Total Successor Agency - WBIP		**$ 4,268,026**	**$ 5,324,049**	**$ -**	**$ -**	**$ -**
762 - Succ'Sor Acy - Savo Dsf						
411140	Base Prop Tax - Incr	$ 187,542	$ 147,481	$ -	$ -	$ -
499100	AAO Carryover	284,970	415,472	-	-	-
Total Succ'Sor Acy - Savo Dsf		**$ 472,512**	**$ 562,953**	**$ -**	**$ -**	**$ -**
Agency Funds						
771 - District 47 - Miller						
499100	AAO Carryover	$ (258,262)	$ (258,262)	$ -	$ -	$ -
Total District 47 - Miller		**$ (258,262)**	**$ (258,262)**	**$ -**	**$ -**	**$ -**
772 - District 47 - Undergrounding						
499100	AAO Carryover	$ 382,574	$ 382,574	$ -	$ -	$ -
Total District 47 - Undergrounding		**$ 382,574**	**$ 382,574**	**$ -**	**$ -**	**$ -**
774 - Sustainable Energy - 2						
412110	Special Assessment Tax	$ 23,293	$ 21,116	$ -	$ -	$ -
499100	AAO Carryover	8,757	7,673	-	-	-
Total Sustainable Energy - 2		**$ 32,050**	**$ 28,789**	**$ -**	**$ -**	**$ -**
775 - Thousand Oaks Heights Under						
499100	AAO Carryover	$ 1,405	$ 1,405	$ -	$ -	$ -
Total Thousand Oaks Heights Under		**$ 1,405**	**$ 1,405**	**$ -**	**$ -**	**$ -**
776 - Thousand Oaks Undergrounding						
412110	Special Assessment Tax	$ 109,914	$ 114,893	$ -	$ -	$ -
471110	Interest - Investment Pool	-	35	-	-	-
499100	AAO Carryover	287,779	296,588	-	-	-
Total Thousand Oaks Undergrounding		**$ 397,693**	**$ 411,516**	**$ -**	**$ -**	**$ -**
777 - Meas H - School Tax						
412110	Special Assessment Tax	$ 291,229	$ 291,221	$ 500,000	$ 500,000	$ 500,000
499100	AAO Carryover	-	43,133	-	-	-
Total Meas H - School Tax		**$ 291,229**	**$ 334,354**	**$ 500,000**	**$ 500,000**	**$ 500,000**

Other Funds Revenue (continued)
Five-Year Summary

		2022 Actuals	2023 Actuals	2024 Current Budget	2025 Proposed	2026 Proposed
Other Funds Revenue Detail						
778 - CFD No. 1 Diaster Fire Prot						
491779	Transfer From Fund 779	$ 2,048,940	$ -	$ -	$ -	$ -
499100	AAO Carryover	1,518,610	3,135,241	-	-	-
Total CFD No. 1 Diaster Fire Prot		**$ 3,567,550**	**$ 3,135,241**	**$ -**	**$ -**	**$ -**
779 - CFD No. 1 Mello-Roos						
412110	Special Assessment Tax	$ 20,363	$ 7,461	$ -	$ -	$ -
471110	Interest - Investment Pool	87	-	-	-	-
491778	Transfer From Fund 778	-	320,651	-	-	-
499100	AAO Carryover	2,473,690	(320,651)	-	-	-
Total CFD No. 1 Mello-Roos		**$ 2,494,140**	**$ 7,461**	**$ -**	**$ -**	**$ -**
780 - Sick Leave Entitlement						
491011	Transfer From Fund 011	$ 201,501	$ 201,501	$ 201,501	$ 201,501	$ 201,501
499100	AAO Carryover	(85,478)	(157,831)	-	-	-
Total Sick Leave Entitlement		**$ 116,023**	**$ 43,670**	**$ 201,501**	**$ 201,501**	**$ 201,501**
781 - Berkeley Tourism Bus. Imp. Dst						
412110	Special Assessment Tax	$ 485,557	$ 747,830	$ 697,882	$ 697,882	$ 697,882
499100	AAO Carryover	63,600	216,037	-	-	-
Total Berkeley Tourism Bus. Imp. Dst		**$ 549,157**	**$ 963,867**	**$ 697,882**	**$ 697,882**	**$ 697,882**
782 - Elmwood Bus. Imp. Dist						
412110	Special Assessment Tax	$ 31,130	$ 28,918	$ 30,000	$ 30,000	$ 30,000
499100	AAO Carryover	32,388	33,518	-	-	-
Total Elmwood Bus. Imp. Dist		**$ 63,518**	**$ 62,436**	**$ 30,000**	**$ 30,000**	**$ 30,000**
783 - Solano Ave Bus. Imp. Dist						
412110	Special Assessment Tax	$ 30,790	$ 25,174	$ 25,000	$ 25,000	$ 25,000
499100	AAO Carryover	7,805	10,081	-	-	-
Total Solano Ave Bus. Imp. Dist		**$ 38,595**	**$ 35,255**	**$ 25,000**	**$ 25,000**	**$ 25,000**
784 - Telegraph Bus. Imp. Dist						
412110	Special Assessment Tax	$ 516,263	$ 539,643	$ 583,315	$ 583,315	$ 583,315
499100	AAO Carryover	238,438	(4,618)	-	-	-
Total Telegraph Bus. Imp. Dist		**$ 754,701**	**$ 535,025**	**$ 583,315**	**$ 583,315**	**$ 583,315**
785 - North Shattuck Bus. Imp. Dist						
412110	Special Assessment Tax	$ 103,661	$ 204,511	$ 210,363	$ 210,363	$ 210,363
499100	AAO Carryover	(106,009)	(3,469)	-	-	-
Total North Shattuck Bus. Imp. Dist		**$ (2,348)**	**$ 201,042**	**$ 210,363**	**$ 210,363**	**$ 210,363**

Other Funds Revenue (continued)
Five-Year Summary

		2022 Actuals	2023 Actuals	2024 Current Budget	2025 Proposed	2026 Proposed
Other Funds Revenue Detail						
786 - Dwntwn Berk Prop And Impr Dist						
412110	Special Assessment Tax	$ 1,305,006	$ 1,380,398	$ 1,383,139	$ 1,383,139	$ 1,383,139
499100	AAO Carryover	195,787	235,057	-	-	-
Total Dwntwn Berk Prop And Impr Dist		**$ 1,500,793**	**$ 1,615,455**	**$ 1,383,139**	**$ 1,383,139**	**$ 1,383,139**
Other Funds						
801 - Rent Stabilization Board						
446310	Rent Board Registration	$ 6,198,591	$ 6,388,695	$ 6,671,600	$ 6,671,600	$ 6,671,600
449990	Misc Charges	-	-	2,000	2,000	2,000
453210	Fire Inspection Penalties	225,297	473,933	250,000	250,000	250,000
483990	Misc Rev - Other	-	-	41,575	41,575	41,575
499100	AAO Carryover	1,444,751	2,636,343	-	-	-
Total Rent Stabilization Board		**$ 7,868,639**	**$ 9,498,971**	**$ 6,965,175**	**$ 6,965,175**	**$ 6,965,175**
899 - BHA - Section 8 Voucher						
499100	AAO Carryover	$ (290)	$ (1,154)	$ -	$ -	$ -
Total BHA - Section 8 Voucher		**$ (290)**	**$ (1,154)**	**$ -**	**$ -**	**$ -**
Accounting Purposes Funds						
900 - Legacy Activity - Inactive						
411140	Base Prop Tax - Incr	$ 2,957	$ -	$ -	$ -	$ -
499100	AAO Carryover	76,337	79,294	-	-	-
Total Legacy Activity - Inactive		**$ 79,294**	**$ 79,294**	**$ -**	**$ -**	**$ -**

CITY OF
BERKELEY

Expenditure Sources

CITY OF
BERKELEY

Summary of Expenditures by Department – All Funds

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Proposed
Mayor and Council	$ 2,708,845	$ 3,331,448	$ 3,856,658	$ 4,772,191	$ 5,923,940	$ 5,975,686
City Auditor	2,526,081	2,691,656	2,711,552	3,231,099	3,759,532	3,838,168
Rent Stabilization Board	5,517,190	5,803,126	6,765,158	8,056,460	8,489,208	8,597,595
Police Accountability [a]	3,251	808,594	900,571	1,142,593	1,484,847	1,524,120
City Manager's Office	14,156,797	15,700,173	17,473,576	16,889,185	17,759,455	17,981,507
Berkeley Public Library	20,255,196	18,468,559	19,846,624	25,024,424	29,196,378	29,606,293
City Attorney	6,214,369	6,200,456	7,880,612	8,106,984	9,290,707	9,425,305
City Clerk	3,194,206	2,398,903	2,876,230	3,159,486	3,518,483	3,576,397
Finance	8,146,013	8,734,617	8,831,448	10,607,144	12,206,714	12,346,936
Human Resources	4,078,091	3,565,745	4,582,477	5,442,688	5,993,013	6,198,864
Information Technology	4,545,442	16,367,249	15,454,602	22,237,720	23,471,574	23,651,297
Health, HSG & Community Svc	81,811,336	85,469,963	88,844,433	99,683,536	136,190,247	135,264,448
Parks, Recreation & Waterfront	60,795,049	63,350,321	44,194,577	53,739,243	47,637,759	47,373,714
Planning & Development	21,687,695	22,392,067	23,810,044	31,267,165	33,307,721	33,268,672
Public Works	126,068,022	140,478,887	131,965,376	188,326,169	192,342,984	182,649,730
Police	79,395,631	82,695,903	89,523,295	88,188,160	94,604,991	98,233,808
Fire & Emergency Services	49,891,699	57,600,744	61,308,444	62,316,808	72,896,781	74,740,323
Non-Departmental [b]	100,742,449	126,405,290	118,752,815	101,173,999	78,154,904	76,774,802
Total All Funds:	**$ 591,737,362**	**$ 662,463,701**	**$ 649,578,492**	**$ 733,365,054**	**$ 776,229,238**	**$ 771,027,665**

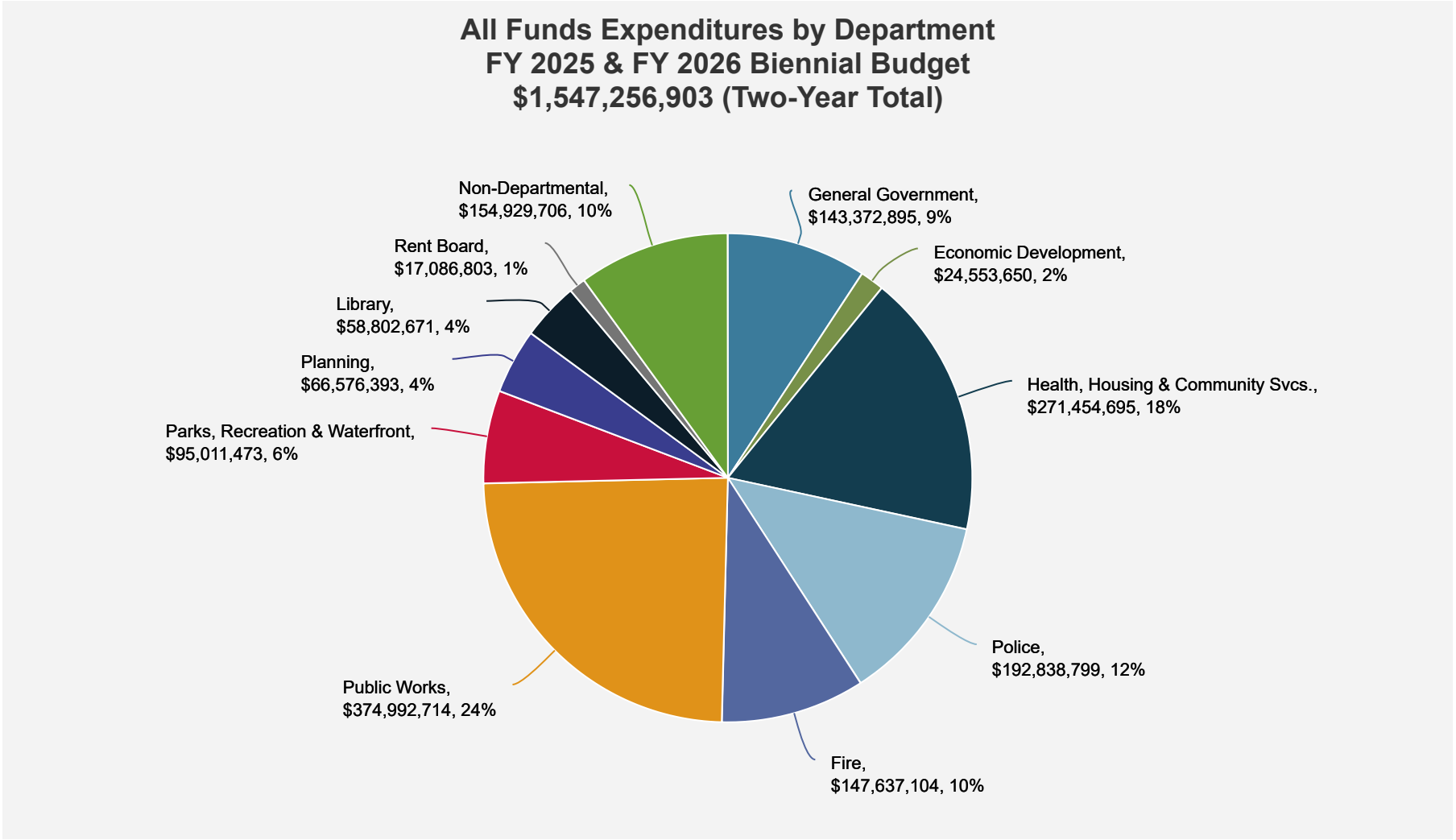
Notes:

* FY 2025 & FY 2026 General Fund numbers do not include proposed 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, Workers' Compensation costs, Debt Service, and Interfund Transfers.

FY 2025 and FY 2026 All Funds Expenditures by Department



Summary of Expenditures by Department – General Fund

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Proposed
Mayor and Council	$ 2,701,345	$ 3,334,706	$ 3,939,049	$ 4,772,191	$ 5,923,940	$ 5,975,686
City Auditor	2,467,028	2,627,178	2,633,227	3,136,323	3,657,880	3,734,615
Rent Stabilization Board [a]	-	-	568,412	550,000	550,000	550,000
Police Accountability	3,251	808,594	909,307	1,142,593	1,484,847	1,524,120
City Manager's Office	11,102,637	12,034,751	13,385,432	13,150,235	14,309,805	14,527,225
City Attorney	2,760,049	2,648,008	3,701,943	4,304,039	5,612,249	5,662,267
City Clerk	2,832,554	2,231,818	2,550,697	2,547,276	2,867,551	2,918,529
Finance	6,682,935	6,827,434	7,075,971	8,179,371	9,685,629	9,798,627
Human Resources	2,318,029	2,052,893	2,971,640	3,467,541	3,928,242	4,073,809
Information Technology	1,330,730	1,446,933	882,432	1,526,760	1,580,760	1,580,760
Health, HSG & Community Svc	25,566,361	32,619,369	28,154,030	31,429,103	32,884,252	33,150,340
Parks, Recreation & Waterfront	7,304,226	8,757,651	9,693,628	9,359,348	9,785,501	9,880,201
Planning & Development	2,567,474	2,629,757	3,116,017	3,277,247	3,745,098	3,802,944
Public Works	5,499,278	6,859,822	7,066,623	6,558,530	7,068,390	7,231,648
Police	77,270,053	77,916,629	84,895,063	83,606,569	89,720,763	93,285,424
Fire & Emergency Services [b]	38,988,840	43,406,934	40,874,529	39,546,063	48,724,616	50,307,565
Non-Departmental	57,790,563	45,812,577	52,800,630	59,995,782	36,345,562	39,956,968
Total	**$ 247,185,353**	**$ 252,015,054**	**$ 265,218,630**	**$ 276,548,971**	**$ 277,875,085**	**$ 287,960,728**

Notes:

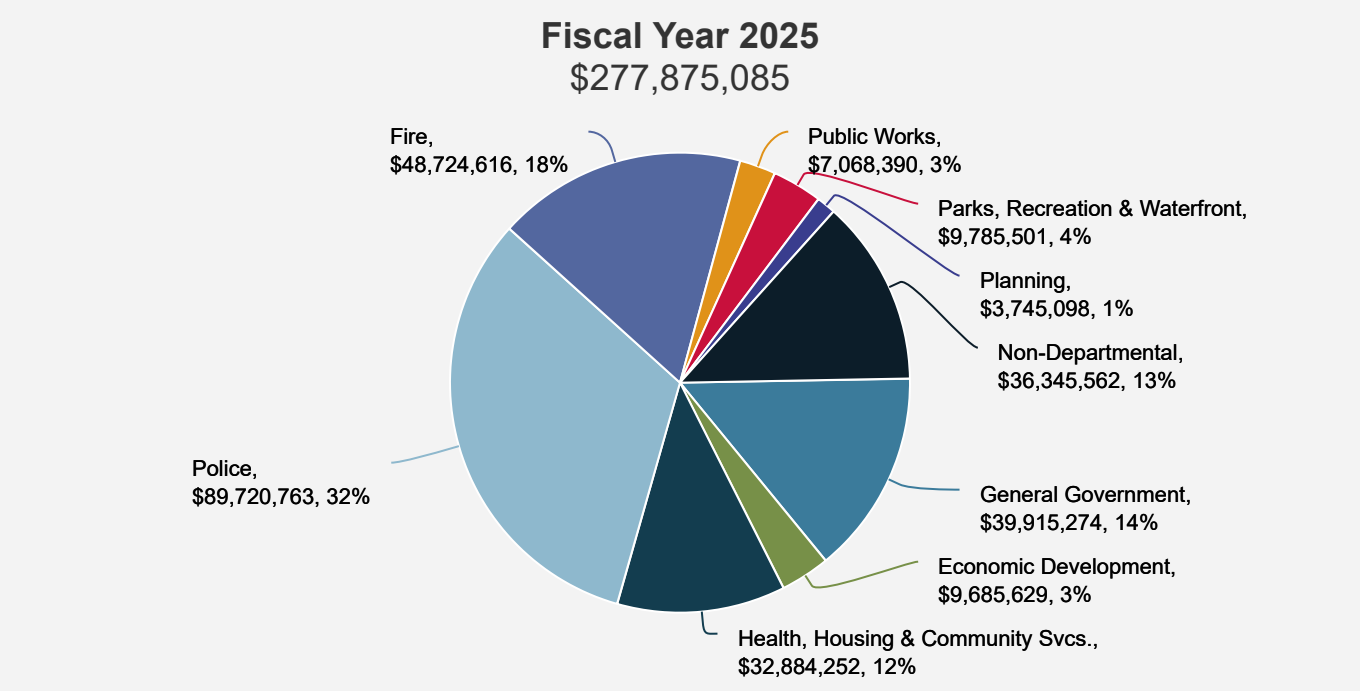
* GF total exclude Measure U1 (Fund 016).

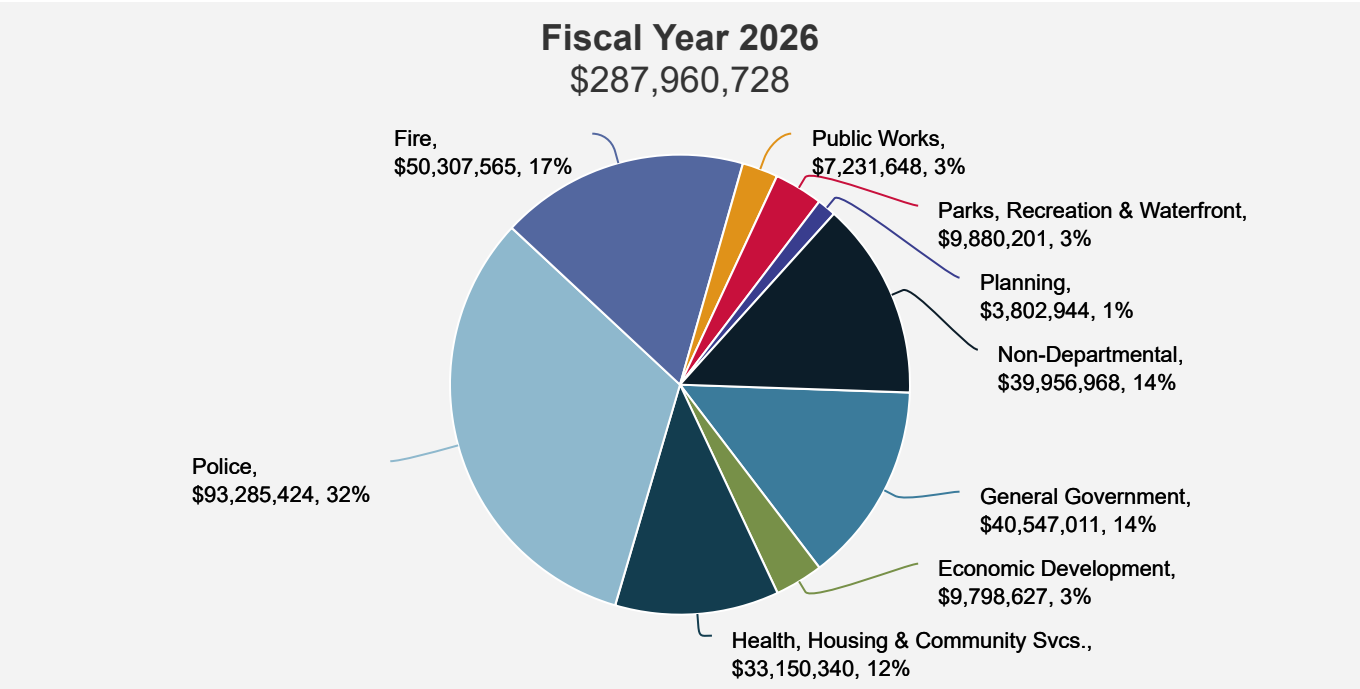
[a] Police Review Commission has become the Office of the Director of Police Accountability in FY 23.

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

General Funds Expenditures

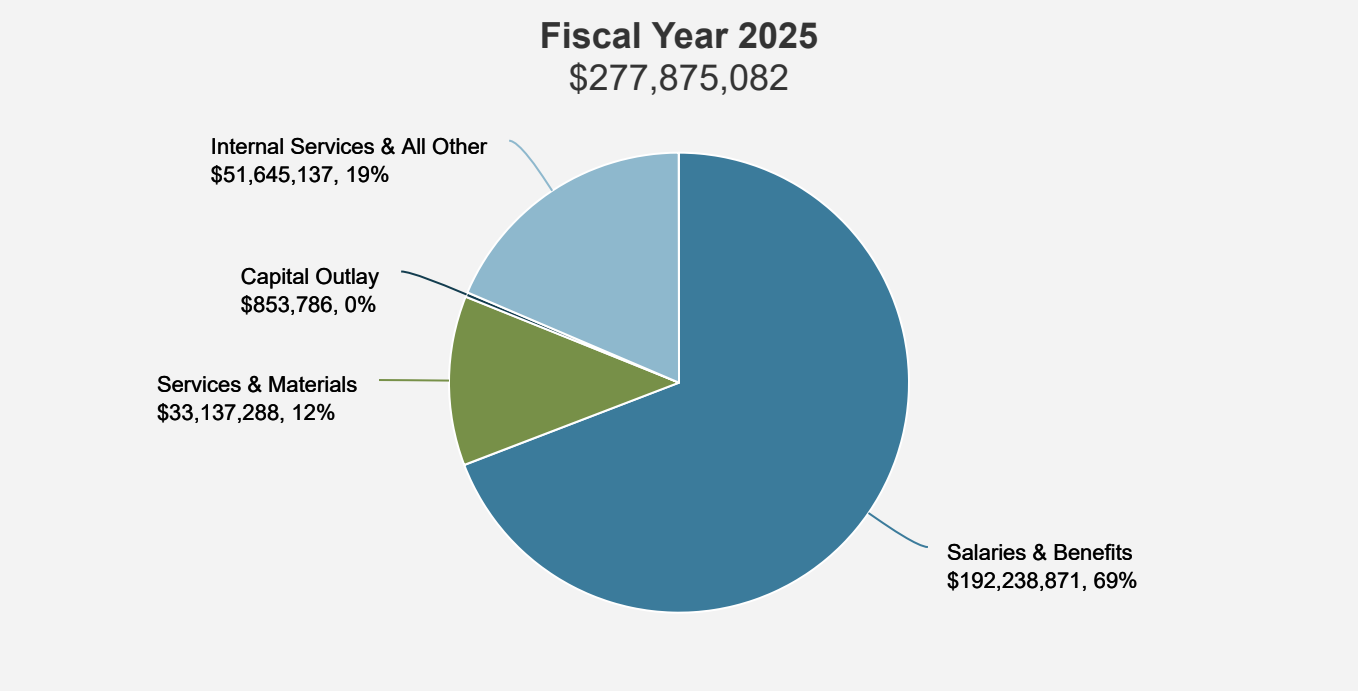
By Department

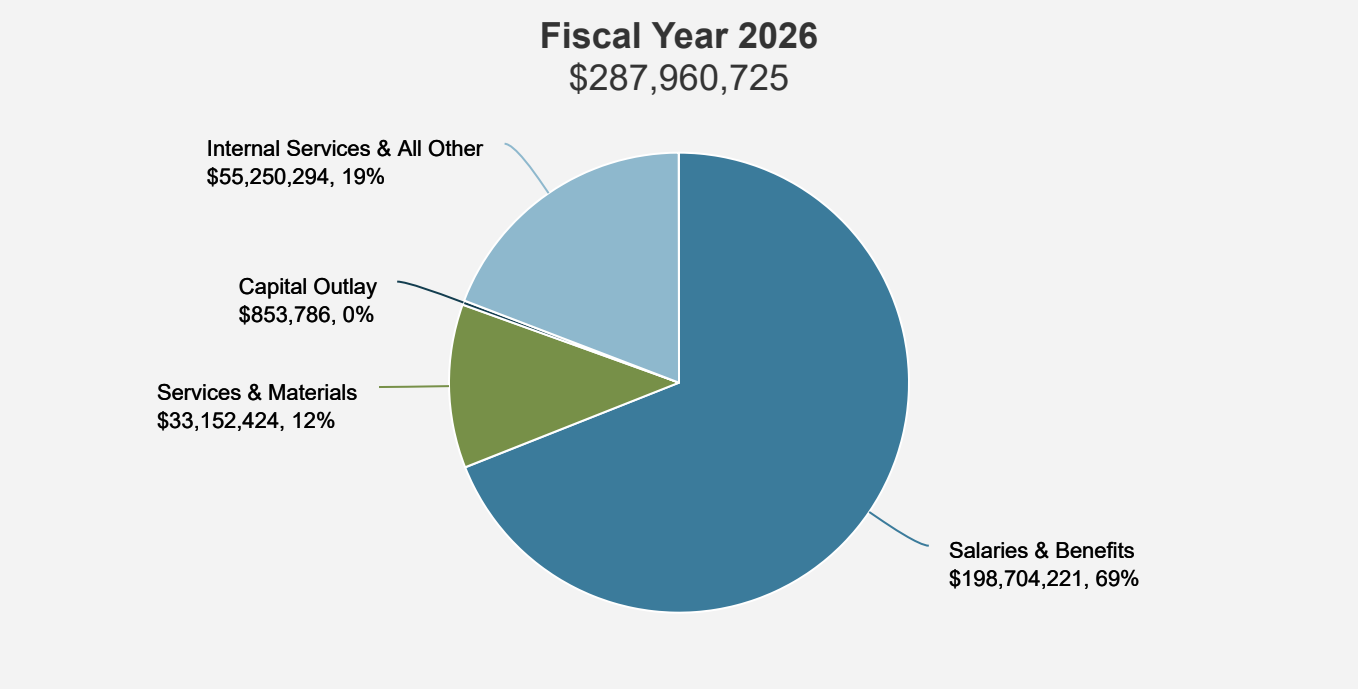




General Fund Expenditures

By Category





Expenditure Summary

Fund	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed	% Change from Prior Year	2026 Proposed	% Change from Prior Year
City of Berkeley	**638,586,296**	**649,747,936**	**733,365,054**	**776,229,244**	**5.84%**	**771,027,670**	**(0.67%)**
General Fund	**249,315,072**	**265,027,289**	**276,548,968**	**277,875,087**	**0.48%**	**287,960,729**	**3.63%**
Mayor and Council	**3,334,710**	**3,939,054**	**4,772,189**	**5,923,942**	**24.13%**	**5,975,688**	**0.87%**
Mayor	834,385	1,116,650	1,290,100	1,492,276	15.67%	1,535,075	2.87%
District 1	189,249	197,805	302,850	394,843	30.38%	394,843	0.00%
District 2	195,406	258,917	302,850	394,843	30.38%	394,843	0.00%
District 3	171,788	218,434	302,850	394,843	30.38%	394,843	0.00%
District 4	185,121	253,499	302,850	394,843	30.38%	394,843	0.00%
District 5	271,906	290,654	302,850	400,843	32.36%	394,843	(1.50%)
District 6	157,257	159,539	302,850	394,843	30.38%	394,843	0.00%
District 7	168,892	170,461	302,850	394,843	30.38%	394,843	0.00%
District 8	139,270	145,227	302,850	394,843	30.38%	394,843	0.00%
Council Offices	1,021,436	1,127,868	1,059,289	1,266,922	19.60%	1,281,869	1.18%
City Auditor	**2,627,179**	**2,633,228**	**3,136,323**	**3,657,880**	**16.63%**	**3,734,615**	**2.10%**
Office of the City Auditor	525,315	660,426	683,577	755,979	10.59%	760,257	0.57%
Performance Audit	976,647	659,445	1,038,646	1,134,234	9.20%	1,175,860	3.67%
Payroll Audit	1,125,217	1,313,357	1,414,100	1,767,667	25.00%	1,798,498	1.74%
Rent Stabilization Board	**-**	**568,412**	**550,000**	**550,000**	**0.00%**	**550,000**	**0.00%**
Office of the Director	-	568,412	550,000	550,000	0.00%	550,000	0.00%
Police Accountability	**808,594**	**909,307**	**1,142,593**	**1,484,847**	**29.95%**	**1,524,120**	**2.64%**
Undefined	808,594	909,307	1,142,593	1,484,847	29.95%	1,524,120	2.64%
City Manager's Office	**12,034,756**	**13,385,434**	**13,150,235**	**14,309,805**	**8.82%**	**14,527,225**	**1.52%**
Administration	3,708,596	3,870,112	3,910,477	4,633,331	18.49%	4,704,656	1.54%
Neighborhood Services	2,000,931	2,614,553	1,865,906	1,985,746	6.42%	2,030,711	2.26%
Animal Services	2,015,917	2,027,152	2,306,070	2,426,782	5.23%	2,474,032	1.95%
Police Review Commission	6,665	910	-	-	0.00%	-	0.00%
Budget & Fiscal Management	1,068,171	1,125,329	1,108,303	1,219,469	10.03%	1,237,320	1.46%

Expenditure Summary (continued)

Fund	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed	% Change from Prior Year	2026 Proposed	% Change from Prior Year
Economic Development 250 Econ Dev - Admin	3,004,243	3,542,608	3,716,643	3,777,076	1.63%	3,808,171	0.82%
2020 Vision	230,233	204,770	242,836	267,401	10.12%	272,335	1.85%
City Attorney	**2,648,007**	**3,701,943**	**4,304,039**	**5,612,249**	**30.39%**	**5,662,267**	**0.89%**
Administration	697,463	693,134	703,995	776,911	10.36%	778,621	0.22%
Legal Advice & Litigation	1,950,544	3,008,809	3,600,044	4,835,338	34.31%	4,883,646	1.00%
City Clerk	**2,231,819**	**2,550,697**	**2,547,276**	**2,867,551**	**12.57%**	**2,918,529**	**1.78%**
Administration	105	122	-	-	0.00%	-	0.00%
Operations	1,296,376	1,675,715	2,041,524	2,361,799	15.69%	2,412,777	2.16%
Record Management	390,389	136,453	133,600	133,600	0.00%	133,600	0.00%
Regular Elections	544,949	738,407	372,152	372,152	0.00%	372,152	0.00%
Finance	**6,827,438**	**7,075,972**	**8,179,371**	**9,685,629**	**18.42%**	**9,798,627**	**1.17%**
Office of Finance Director	2,139,044	2,120,947	1,550,530	1,830,269	18.04%	1,848,478	0.99%
Treasury	1,165,876	1,200,531	2,046,420	2,484,716	21.42%	2,491,442	0.27%
Accounting	1,679,819	1,766,267	1,866,549	2,077,591	11.31%	2,115,188	1.81%
Revenue Collection	1,079,181	1,166,091	1,770,733	1,983,467	12.01%	2,010,746	1.38%
General Services	763,518	822,136	945,139	1,309,586	38.56%	1,332,773	1.77%
Human Resources	**2,052,895**	**2,971,641**	**3,467,541**	**3,928,242**	**13.29%**	**4,073,809**	**3.71%**
Office of HR Director	621,561	834,192	483,262	682,508	41.23%	695,172	1.86%
Personnel and Admin Svcs	914,399	1,270,099	1,923,122	2,193,768	14.07%	2,277,629	3.82%
Employee Relations	387,582	673,624	788,567	761,503	(3.43%)	796,759	4.63%
Eeo & Diversity	125,608	161,806	237,590	255,463	7.52%	269,249	5.40%
Training & Development	3,745	31,579	35,000	35,000	0.00%	35,000	0.00%
Safety	-	341	-	-	0.00%	-	0.00%

Expenditure Summary (continued)

Fund	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed	% Change from Prior Year	2026 Proposed	% Change from Prior Year
Information Technology	**1,446,933**	**882,432**	**1,526,760**	**1,580,760**	**3.54%**	**1,580,760**	**0.00%**
Office of IT Director	306,814	48,317	93,800	93,800	0.00%	93,800	0.00%
Enterprise and Bus Solutions	321,893	382,741	330,750	330,750	0.00%	330,750	0.00%
Infrastructure and Security	818,226	451,374	1,102,210	1,156,210	4.90%	1,156,210	0.00%
Health, HSG & Community Svc	**32,619,368**	**28,154,032**	**31,429,103**	**32,884,252**	**4.63%**	**33,150,340**	**0.81%**
Office of HHCS Director	6,752,886	7,148,510	6,335,509	7,133,345	12.59%	7,219,739	1.21%
Environmental Health	1,454,166	1,561,950	1,505,569	1,590,189	5.62%	1,619,770	1.86%
Mental Health	1,082,163	1,150,395	1,456,472	1,713,532	17.65%	1,726,250	0.74%
Housing & Community Svc	11,696,665	9,085,526	10,320,122	10,202,609	(1.14%)	10,240,263	0.37%
Aging Services	2,348,790	2,640,937	3,499,569	3,604,191	2.99%	3,620,058	0.44%
Public Health	2,940,829	3,043,182	4,539,268	4,796,612	5.67%	4,880,486	1.75%
Community Funding	6,343,869	3,523,532	3,772,594	3,843,774	1.89%	3,843,774	0.00%
Parks, Recreation & Waterfront	**8,757,649**	**9,693,629**	**9,359,348**	**9,785,501**	**4.55%**	**9,880,201**	**0.97%**
PRW - Director	1,894,937	2,227,952	1,655,184	1,682,809	1.67%	1,683,760	0.06%
PRW - Parks	484,350	413,767	450,000	450,000	0.00%	450,000	0.00%
PRW - Recreation	5,952,857	6,555,728	7,254,164	7,652,692	5.49%	7,746,441	1.23%
PRW - Waterfront	-	10,000	-	-	0.00%	-	0.00%
PRW - Capital Improvement	425,505	486,182	-	-	0.00%	-	0.00%
Planning & Development	**2,629,758**	**2,924,669**	**3,277,247**	**3,745,099**	**14.28%**	**3,802,945**	**1.54%**
Office of Plan. & Dev Dir	706,505	760,568	559,531	681,093	21.73%	686,134	0.74%
Toxics Management	146,038	178,703	216,458	237,143	9.56%	242,721	2.35%
Energy & Sustainable Dev	814,803	887,164	933,673	1,008,549	8.02%	1,023,066	1.44%
Land Use Planning	962,412	988,233	1,438,914	1,683,040	16.97%	1,713,992	1.84%
Building & Safety	-	110,001	128,671	135,274	5.13%	137,032	1.30%

Expenditure Summary (continued)

Fund	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed	% Change from Prior Year	2026 Proposed	% Change from Prior Year
Public Works	**6,859,825**	**7,066,623**	**6,558,530**	**7,068,390**	**7.77%**	**7,231,648**	**2.31%**
PW - Office of PW Director	1,240,449	938,621	525,460	676,771	28.80%	665,298	(1.70%)
PW - Transportation	1,644,270	2,218,316	2,432,506	2,779,420	14.26%	2,820,332	1.47%
PW - General Engineering	692,822	759,215	595,380	673,887	13.19%	698,044	3.58%
PW - Facilities Mgmt	1,039,821	1,115,157	931,901	826,096	(11.35%)	828,845	0.33%
PW - Streets & Sanitation	2,242,463	2,035,314	2,073,283	2,112,216	1.88%	2,219,129	5.06%
Police	**77,916,631**	**84,895,063**	**83,606,569**	**89,720,763**	**7.31%**	**93,285,423**	**3.97%**
Office of the Police Chief	4,423,285	4,700,746	415,114	1,479,245	256.35%	1,361,781	(7.94%)
Police Operations	40,749,118	45,077,382	47,816,197	49,868,480	4.29%	52,715,497	5.71%
Police Investigations	13,369,206	14,373,916	13,467,154	16,228,796	20.51%	16,701,563	2.91%
Professional Standards	3,911,616	3,961,399	3,211,649	3,973,572	23.72%	4,009,183	0.90%
Support Services	15,463,406	16,781,620	18,696,455	18,170,670	(2.81%)	18,497,399	1.80%
Fire & Emergency Services	**43,406,933**	**40,874,523**	**39,546,062**	**48,724,615**	**23.21%**	**50,307,564**	**3.25%**
Office of the Fire Chief	2,848,347	2,001,418	3,185,942	3,638,263	14.20%	3,663,839	0.70%
Fire Operations	39,487,683	37,569,736	34,489,989	43,199,777	25.25%	44,689,439	3.45%
Fire Prevention	941,778	1,128,171	1,696,456	1,704,387	0.47%	1,764,091	3.50%
Special Operations / OES	129,125	175,198	173,675	182,188	4.90%	190,195	4.39%
Non-Departmental	**43,112,577**	**52,800,630**	**59,995,782**	**36,345,562**	**(39.42%)**	**39,956,968**	**9.94%**
Non-Departmental	43,020,518	52,791,854	59,995,782	36,345,562	(39.42%)	39,956,968	9.94%
Emergency Operations	92,059	8,776	-	-	0.00%	-	0.00%
Other General Fund	**6,427,087**	**2,728,202**	**7,777,248**	**5,639,337**	**(27.49%)**	**5,666,858**	**0.49%**
013 GF - Payroll Deduction Trust	1,170,828	1,175,866	750,000	750,000	0.00%	750,000	0.00%
014 GF - Catastrophic Leave	129,056	325,815	-	-	0.00%	-	0.00%
016 U1 - Housing	2,427,203	993,938	7,027,248	4,889,337	(30.42%)	4,916,858	0.56%
017 Climate Equity Action	-	232,583	-	-	0.00%	-	0.00%
099 GF - Catastrophic Reserves	2,700,000	-	-	-	0.00%	-	0.00%
Special Revenue Funds	**105,827,358**	**93,297,090**	**117,107,234**	**163,044,970**	**39.23%**	**154,827,590**	**(5.04%)**
101 Library - Tax	18,306,369	19,969,265	24,642,864	31,815,702	29.11%	27,226,616	(14.42%)

Expenditure Summary (continued)

Fund		2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed	% Change from Prior Year	2026 Proposed	% Change from Prior Year
102	Library - trans Based Reimbur	-	-	-	2,000,000	0.00%	2,000,000	0.00%
103	Library - Grants	81,657	78,243	67,526	67,526	0.00%	67,526	0.00%
104	Library - Friends & Gifts	78,321	112,116	150,000	150,000	0.00%	150,000	0.00%
105	Library - Foundation	60,278	29,961	200,000	200,000	0.00%	200,000	0.00%
106	Asset Forfeiture	52,176	1,029	201,000	201,000	0.00%	201,000	0.00%
107	Special Tax for Disabled	1,502,250	1,590,133	1,673,845	1,704,183	1.81%	1,738,267	2.00%
108	Workforce Investment Act	3,321	3,321	57,676	58,311	1.10%	59,100	1.35%
110	SEC 108 HUD Loan Grant Asst	568,200	587,612	587,612	1,183,612	101.43%	1,183,612	0.00%
111	Fund Raising Activities	38,783	50,870	64,048	50,333	(21.41%)	51,222	1.77%
113	Gilman Sport Field	476,889	363,303	297,279	318,415	7.11%	327,550	2.87%
115	Animal Shelter	30,466	30,075	52,480	52,480	0.00%	52,480	0.00%
116	Paramedic Assessment District	5,411,267	4,198,575	4,981,166	4,486,586	(9.93%)	4,740,925	5.67%
119	Domestic Violence Prevention	22,596	16,269	26,635	29,065	9.12%	29,557	1.69%
120	Affordable Housing Mitigation	182,414	542,437	2,998,899	26,798,048	793.60%	26,811,950	0.05%
121	Affordable Child Care	6,638	3,319	13,275	13,275	0.00%	13,275	0.00%
122	Inclusionary Housing Program	169,382	181,503	610,282	712,265	16.71%	718,432	0.87%
123	Condo Conversion Program	25,517	35,085	122,348	509,478	316.42%	510,819	0.26%
124	Parking In-Lieu Fee	82,010	-	-	-	0.00%	-	0.00%
125	Playground Camp	22,677,748	3,719,741	3,614,269	3,911,261	8.22%	3,963,019	1.32%
126	State Proposition 172	908,527	985,270	442,387	446,693	0.97%	448,975	0.51%
127	State Transportation Tax	5,319,548	4,845,756	5,868,962	7,954,591	35.54%	7,764,859	(2.39%)
128	CDBG	3,360,716	2,829,156	4,792,214	4,566,152	(4.72%)	4,594,617	0.62%
129	Rental Housing Safety Prog	1,485,695	1,952,592	2,356,542	2,657,072	12.75%	2,627,557	(1.11%)
130	Meas B - Local Streets and RDS	2,596,514	530,463	21,958	2,007,551	9042.69%	7,551	(99.62%)
131	Meas B - Bike and Pedestrian	182,727	15,443	-	47,646	0.00%	-	(100.00%)
132	Meas B - Paratransit	370,307	-	36,797	36,797	0.00%	36,797	0.00%
133	Meas F - ALA CT VRF ST and RD	592,295	451,581	968,796	562,218	(41.97%)	512,375	(8.87%)
134	Meas BB - Local Streets and RD	5,701,414	5,584,603	10,085,614	9,586,869	(4.95%)	7,277,314	(24.09%)
135	Meas BB - Bike and Pedestrian	470,491	601,055	1,484,882	2,028,132	36.59%	2,044,674	0.82%

Expenditure Summary (continued)

Fund		2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed	% Change from Prior Year	2026 Proposed	% Change from Prior Year
136	Meas BB - Paratransit	296,138	943,106	969,418	975,667	0.64%	977,750	0.21%
138	Park Tax	14,799,060	14,702,656	15,963,244	19,783,147	23.93%	19,982,665	1.01%
139	Street and Open Space Impr	1,702	-	200,000	200,000	0.00%	200,000	0.00%
140	Meas GG - Fire Preparation Tax	5,232,787	6,573,641	5,898,308	5,900,589	0.04%	6,008,296	1.83%
142	Street Lighting	1,917,826	1,644,816	3,217,318	3,252,909	1.11%	3,255,594	0.08%
143	Business Economic Development	6,168	169,094	156,387	156,387	0.00%	156,387	0.00%
145	Miles Lab	514	-	-	-	0.00%	-	0.00%
146	Employee Training	650,802	741,531	851,401	860,645	1.09%	875,334	1.71%
147	UC Settlement	842,720	3,449,687	4,931,696	5,111,175	3.64%	5,169,181	1.13%
148	Cultural Trust	232,946	360,496	110,372	116,780	5.81%	119,854	2.63%
149	Private Party Sidewalks	152,915	2,154	100,000	100,000	0.00%	100,000	0.00%
150	Public Art	14,800	52,178	118,718	121,001	1.92%	122,366	1.13%
152	Vital and Health Statistic	9,756	1,933	30,292	30,292	0.00%	30,292	0.00%
154	PERS Savings	35,466	42,085	-	-	0.00%	-	0.00%
156	Health State Aid Realignment	3,179,607	3,311,545	3,947,650	4,500,238	14.00%	4,355,074	(3.23%)
157	Tobacco Control	359,009	238,693	300,243	368,910	22.87%	360,036	(2.41%)
158	Mental Health State Aid Realig	2,767,579	2,879,909	4,031,749	5,276,500	30.87%	5,367,256	1.72%
159	City Optional Public Safety	137,440	40,992	272,292	272,394	0.04%	272,448	0.02%
161	ALA CT Abandoned Veh Abt Auth	61,582	76,072	128,168	121,233	(5.41%)	122,551	1.09%
162	Shelter Operations	170,953	-	-	-	0.00%	-	0.00%
164	Measure FF - Public Safety	4,025,987	8,432,193	8,848,412	11,090,910	25.34%	11,334,569	2.20%
165	Fair Elections	167,085	325,533	612,210	650,932	6.32%	657,868	1.07%
Grants Funds		**76,192,100**	**64,063,924**	**48,558,865**	**51,925,000**	**6.93%**	**50,686,369**	**(2.39%)**
301	Operating Grants - Federal	-	-	130,186	35,162	(72.99%)	36,362	3.41%
302	Operating Grants - State	1,000,000	446,555	976,688	8,260,364	745.75%	7,974,529	(3.46%)
305	Capital Grants - Federal	172,585	627,331	-	-	0.00%	-	0.00%
306	Capital Grants - State	2,891,023	226,214	750,000	750,000	0.00%	750,000	0.00%
307	Capital Grants - Local	588,463	313,446	100,000	100,000	0.00%	100,000	0.00%
309	OTS DUI Enforsmt Educ Prg	88,899	183,248	137,060	145,074	5.85%	149,321	2.93%

Expenditure Summary (continued)

Fund		2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed	% Change from Prior Year	2026 Proposed	% Change from Prior Year
310	HUD	130,433	137,109	819,770	904,340	10.32%	907,322	0.33%
311	ESGP	4,690,982	572,446	273,659	235,744	(13.85%)	235,870	0.05%
312	Health (General)	2,528,495	2,137,348	2,216,057	2,753,296	24.24%	2,482,390	(9.84%)
313	Target Case Mgmt/Linkages	613,862	730,479	1,046,552	1,507,317	44.03%	1,521,661	0.95%
314	Alameda County Tay Tip	12,992	12,095	35,812	-	(100.00%)	-	0.00%
315	Mental Health Service Act	7,539,350	7,187,413	10,792,335	11,713,180	8.53%	11,581,045	(1.13%)
316	Health (Short/Doyle)	3,406,692	4,550,918	6,504,323	7,506,568	15.41%	7,552,479	0.61%
317	Epsdt Expansion Proposal	445,047	357,837	459,456	493,511	7.41%	494,992	0.30%
318	Alcoholic Bev Ctr Ots/Uc	21,866	41,468	55,639	58,644	5.40%	60,237	2.72%
319	Youth Lunch	57,897	64,530	69,820	111,153	59.20%	113,153	1.80%
320	Sr. Nutrition (Title III)	155,670	138,328	178,189	214,038	20.12%	220,843	3.18%
321	C.F.P. Title X	200,869	154,945	160,967	203,566	26.46%	206,432	1.41%
324	Berk Unif Sch Dist Grant	354,267	305,083	363,548	216,521	(40.44%)	222,045	2.55%
325	Vector Control	185,163	172,604	246,781	372,174	50.81%	378,735	1.76%
326	Alameda County Grants	521,567	421,936	777,675	908,861	16.87%	918,626	1.07%
327	Sr Supportive Social Serv	54,688	100,171	124,403	126,557	1.73%	127,211	0.52%
328	Family Care Support Prog	62,429	95,155	88,321	91,307	3.38%	92,441	1.24%
329	CA Integrated Waste Mgmt	10,131	15,467	5,244	5,244	0.00%	5,244	0.00%
331	Housing Mitigation	-	-	1,126,763	1,126,763	0.00%	1,126,763	0.00%
333	Calhome Program	-	-	363,100	200,000	(44.92%)	200,000	0.00%
334	Community Action Program	547,705	419,877	281,777	283,416	0.58%	284,776	0.48%
336	One-Time Grant:No Cap Exp	4,125,068	14,407,605	6,999,778	3,282,471	(53.11%)	2,555,441	(22.15%)
339	MTC	358,091	236,066	752,827	752,827	0.00%	752,827	0.00%
340	FEMA	800,841	814,796	959,326	657,133	(31.50%)	657,133	0.00%
341	Alameda County Waste Mgmt	151,804	1,060,350	345,000	345,000	0.00%	345,000	0.00%
343	State Dept Conserv/Recycling	30,400	21,615	32,000	32,000	0.00%	32,000	0.00%
344	Caltrans Grant	604,763	(22,788)	-	-	0.00%	-	0.00%
345	Meas WW - Park Bond - Grant	1,220	-	-	-	0.00%	-	0.00%
347	Shelter+Care HUD	5,924,765	6,260,172	6,461,774	6,644,440	2.83%	6,693,929	0.74%

Expenditure Summary (continued)

Fund		2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed	% Change from Prior Year	2026 Proposed	% Change from Prior Year
348	Shelter+Care County	883,047	881,436	906,212	924,119	1.98%	929,430	0.57%
349	JAG Grant	-	97,166	55,650	58,989	6.00%	60,759	3.00%
350	Bio-Terrorism Grant	337,075	582,615	315,162	533,027	69.13%	544,062	2.07%
351	UASI Regional Fund	7,847	1,345	-	-	0.00%	-	0.00%
354	ARPA - Local FIscal Recovery	36,686,104	20,311,543	3,647,011	372,194	(89.79%)	373,311	0.30%
Capital Projects Funds		**16,513,923**	**17,708,042**	**51,452,605**	**31,658,527**	**(38.47%)**	**30,758,336**	**(2.84%)**
501	Capital Improvements	7,753,170	8,982,948	22,993,379	7,732,182	(66.37%)	7,682,481	(0.64%)
502	Phone System Replacement	124,218	145,687	449,408	449,408	0.00%	449,408	0.00%
503	Funds Replacement	1,790,426	2,293,528	3,372,446	2,807,857	(16.74%)	2,817,732	0.35%
504	Peg Access Facilities	-	60,215	100,000	100,000	0.00%	100,000	0.00%
506	Meas M - ST and WTRSHD Imprv	(84,981)	3,878	-	-	0.00%	-	0.00%
509	Park Acquisition Development	176	167	-	-	0.00%	-	0.00%
511	Meas T1 - Infrstr and Fac	6,498,114	6,205,162	18,091,805	14,123,513	(21.93%)	13,263,148	(6.09%)
512	Meas O - Affordable Housing	432,800	16,457	6,445,567	6,445,567	0.00%	6,445,567	0.00%
Enterprise Funds		**108,391,567**	**118,928,893**	**153,517,233**	**162,628,101**	**5.93%**	**159,155,834**	**(2.14%)**
601	Zero Waste	45,798,817	51,821,516	59,489,630	63,843,856	7.32%	60,948,736	(4.53%)
606	Mar - Coastal Conservancy	14,511	20,847	-	-	0.00%	-	0.00%
607	Mar - Dept of Boating & Wtrwy	384,429	335,871	-	-	0.00%	-	0.00%
608	Marina Operations/Maint	5,555,960	9,620,559	8,027,559	8,431,394	5.03%	8,689,864	3.07%
611	Sanitary Sewer Operation	17,402,696	15,542,221	32,561,256	32,682,155	0.37%	32,870,225	0.58%
612	Private Sewer Lateral	11,415	29,598	80,417	82,732	2.88%	83,243	0.62%
616	Clean Storm Water	2,970,408	3,903,028	6,111,869	9,085,788	48.66%	7,947,976	(12.52%)
621	Permit Service Center	16,826,330	18,543,660	25,508,238	26,739,103	4.83%	26,725,506	(0.05%)
622	Unified Program (CUPA)	637,578	721,344	849,669	967,783	13.90%	953,174	(1.51%)
626	BJPFA Lease Revenue Bonds	156,296	156,296	-	-	0.00%	-	0.00%
627	Off Street Parking Fund	6,737,834	6,957,769	6,940,920	7,112,934	2.48%	7,129,181	0.23%
631	Parking Meter Fund	9,396,694	8,471,967	10,250,256	9,812,437	(4.27%)	9,920,570	1.10%
636	Bldg Purchases & Mgmt	2,498,599	2,804,217	3,697,419	3,869,919	4.67%	3,887,359	0.45%

Expenditure Summary (continued)

Fund	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed	% Change from Prior Year	2026 Proposed	% Change from Prior Year
Internal Service Funds	**46,933,846**	**55,853,790**	**51,646,481**	**56,749,080**	**9.88%**	**55,553,956**	**(2.11%)**
671 Equipment Replacement	5,112,833	7,691,429	6,300,513	6,572,108	4.31%	6,633,967	0.94%
672 Equipment Maintenance	7,968,572	8,648,531	9,296,720	11,551,470	24.25%	10,134,910	(12.26%)
673 Building Maintenance	3,314,316	4,682,351	4,627,674	5,677,342	22.68%	5,535,588	(2.50%)
674 Central Services	299,842	331,349	392,741	399,519	1.73%	401,512	0.50%
675 Computer Replacement Fund	30,392	22,797	-	-	0.00%	-	0.00%
676 Worker's Compensation	7,210,486	9,036,657	6,467,536	6,620,627	2.37%	6,657,045	0.55%
677 Sick and Vacation Payouts	2,637,963	2,984,884	-	-	0.00%	-	0.00%
678 Public Liability	4,485,152	4,869,401	3,802,945	3,678,458	(3.27%)	3,763,038	2.30%
679 Catastrophic Loss	4,195,724	5,423,620	3,447,023	3,447,023	0.00%	3,447,023	0.00%
680 It Cost Allocation	11,678,566	12,162,771	17,311,329	18,802,533	8.61%	18,980,873	0.95%
Debt Service Funds	**11,363,448**	**15,266,213**	**13,363,356**	**13,363,356**	**0.00%**	**13,363,356**	**0.00%**
552 Meas FF - Library	1,339,327	1,343,763	1,337,638	1,337,638	0.00%	1,337,638	0.00%
553 2015 GORBS for 2007 GORBS	2,051,117	2,050,613	2,047,259	2,047,259	0.00%	2,047,259	0.00%
554 Berkeley Repertory Theatre	501,338	501,080	499,820	499,820	0.00%	499,820	0.00%
555 2015 GORBS for 2002 GORBS	378,562	377,719	378,696	378,696	0.00%	378,696	0.00%
556 2015 GORBS for 2007 GORBS SERA	142,017	141,982	142,540	142,540	0.00%	142,540	0.00%
557 2015 GORBS for 2008 Anml Shltr	480,391	480,273	480,184	480,184	0.00%	480,184	0.00%
558 2010 COP Animal Shelter	105,228	634,481	140,085	140,085	0.00%	140,085	0.00%
559 Meas M - St and Wtrshd Imprv	1,636,238	1,637,613	1,630,863	1,630,863	0.00%	1,630,863	0.00%
560 Meas T1 - Infrstr and Fac	2,718,840	4,490,381	4,699,006	4,699,006	0.00%	4,699,006	0.00%
561 Measure O - Housing Bonds	2,010,390	3,608,308	2,007,265	2,007,265	0.00%	2,007,265	0.00%
Successor Agency	**15,974**	**15,893**	**57,120**	**57,120**	**0.00%**	**57,120**	**0.00%**
762 Successor Acy - Savo Dsf	15,974	15,893	57,120	57,120	0.00%	57,120	0.00%
Agency Funds	**5,671,216**	**5,091,409**	**5,615,707**	**5,135,681**	**(8.55%)**	**4,736,150**	**(7.78%)**
774 Sustainable Energy - 2	36,384	21,509	-	-	0.00%	-	0.00%
776 Thousand Oaks Undergrounding	101,106	98,581	98,448	98,448	0.00%	98,448	0.00%
777 Meas H - School Tax	232,825	211,834	500,000	500,000	0.00%	500,000	0.00%

Expenditure Summary (continued)

Fund		2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed	% Change from Prior Year	2026 Proposed	% Change from Prior Year
778	CFD No. 1 Diaster Fire Prot	445,934	1,363,451	988,982	507,914	(48.64%)	107,914	(78.75%)
779	CFD No. 1 Mello-Roos	2,824,159	20,222	775,623	776,665	0.13%	777,134	0.06%
780	Sick Leave Entitlement	289,525	276,373	322,955	322,955	0.00%	322,955	0.00%
781	Berkeley Tourism Bus. Imp. Dst	429,024	947,961	697,882	697,882	0.00%	697,882	0.00%
782	Elmwood Bus. Imp. Dist	30,000	33,518	30,000	30,000	0.00%	30,000	0.00%
783	Solano Ave Bus. Imp. Dist	30,014	25,039	25,000	25,000	0.00%	25,000	0.00%
784	Telegraph Bus. Imp. Dist	562,129	370,065	583,315	583,315	0.00%	583,315	0.00%
785	North Shattuck Bus. Imp. Dist	-	102,539	210,363	210,363	0.00%	210,363	0.00%
786	Dwntwn Berk Prop and Impr Dist	690,116	1,620,317	1,383,139	1,383,139	0.00%	1,383,139	0.00%
Other Funds		**5,196,608**	**6,218,188**	**7,506,460**	**7,939,208**	**5.77%**	**8,047,595**	**1.37%**
801	Rent Stabilization Board	5,195,744	6,217,017	7,506,460	7,939,208	5.77%	8,047,595	1.37%
899	BHA - Section 8 Voucher	864	1,171	-	-	0.00%	-	0.00%
Trust Funds		**6,738,097**	**5,549,003**	**213,777**	**213,777**	**0.00%**	**213,777**	**0.00%**
701	Safety Members Pension	493,937	318,877	-	-	0.00%	-	0.00%
706	Police Medical Trust Fund	2,762,477	2,766,666	48,281	48,281	0.00%	48,281	0.00%
721	Retiree Med Fund - Bha	16,413	9,399	2,970	2,970	0.00%	2,970	0.00%
722	Retiree Med Ben - Ibew	92,282	91,124	2,563	2,563	0.00%	2,563	0.00%
723	Retiree Med Bene - Local 1	463,780	554,403	22,595	22,595	0.00%	22,595	0.00%
724	Retiree Med Bene - Z1 Mgmt	198,845	181,443	4,000	4,000	0.00%	4,000	0.00%
725	Retiree Med Ben - Z2 To Z6	199,120	105,634	12,000	12,000	0.00%	12,000	0.00%
726	Retiree Med Ben - Local 535	561,623	301,349	32,191	32,191	0.00%	32,191	0.00%
727	Retiree Med Ben - Local 790	576,433	174,111	37,106	37,106	0.00%	37,106	0.00%
731	Pol Ee Retiree Hlt Ast Pl	604,145	465,181	6,500	6,500	0.00%	6,500	0.00%
736	Fire Medical Trust Fund	769,042	580,816	45,571	45,571	0.00%	45,571	0.00%
Total All Fund Expenditures		**638,586,296**	**649,747,936**	**733,365,054**	**776,229,244**	**5.84%**	**771,027,670**	**(0.67%)**

CITY OF
BERKELEY

Department Budgets

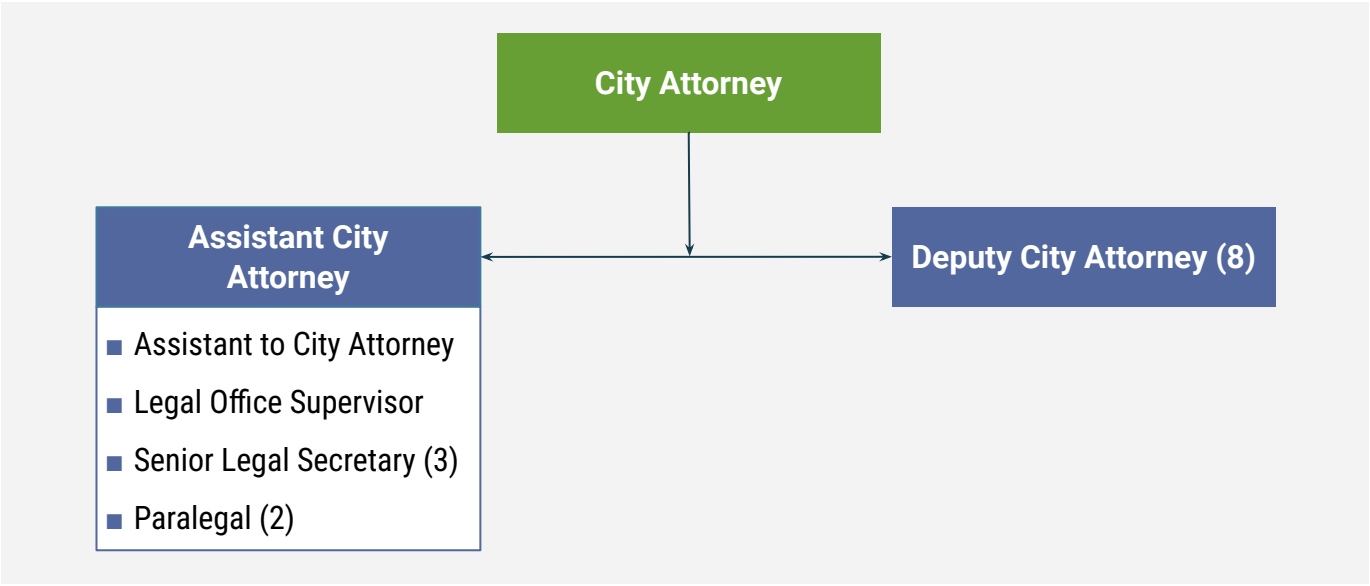
This section contains a summary for various City departments and other public entities, including the Berkeley Public Library and the Rent Stabilization Board. Each narrative includes a mission statement; an overview of the organizational structure and core services provided by the department; a financial summary that includes expenditures by type, by division, and by funding source; strategic plan priorities, projects and programs; performance measures; anticipated challenges in the upcoming fiscal years; accomplishments achieved in the current fiscal year and highlights of significant changes in the budget compared to the prior year (FY 24 Adopted) budget.

City Attorney's Office

Mission Statement

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

Organizational Chart



City Attorney's Office Overview

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

- Supports the City in its legislative and policy efforts;
- Responds to claims and represents the City in a wide array of litigation;
- Brings litigation on behalf of the City to protect the City's interests;
- Drafts and/or reviews contracts, leases, ordinances, and resolutions;
- Provides advice and legal analysis regarding ballot measures;
- Provides legal support to the City's response to the COVID-19 pandemic;
- Provides legal support to City affordable housing programs;
- Supports City staff in enforcement of the City's laws and regulations;
- Supports the City in land use and development efforts and modernizing its planning and zoning framework;
- Supports infrastructure projects and economic development efforts;
- Responds to Public Records Act (PRA) requests on behalf of the City Council, as well as coordinating responses to PRA requests that involve multiple departments;

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

Challenges

The City Attorney's Office's challenges/opportunities include:

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

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

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

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

- **Increasing Number of Complex Litigation Matters**

  An evolving legal landscape and the need to support City Council and staff priorities has resulted in an increasing number of complex litigation cases being handled by the City Attorney's Office. The City is also pursuing a number of initiatives proactively including affirmative lawsuits to protect the City's interests. The prosecution and defense of these lawsuits requires additional resources and time for the legal staff. In addition, City Attorney staff has been heavily involved in navigating the legal issues surrounding the new UC Berkeley Long Range Development Plan.

- **Substantially Increased Volume of Public Records Act Requests**

  The number and scope of Public Records Act requests fielded by the City Attorney's Office has generally increased over the past ten years with a substantial uptick originating in 2021 and 2022. Responding to these requests increasingly calls for the review and production of voluminous electronic records (e.g., emails and texts) – a new body of work that our office is supporting that did not exist previously attributable to the advent of new Police Record Disclosure Laws.

- **Significant Upcoming Development Projects**

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

Accomplishments

Highlights of recent City Attorney's Office accomplishments include:

- **Continued to Support the City's Ramp-Down of its COVID-19 Response**

  At the March 21, 2023 City Council meeting, an ordinance was adopted to "transition" and then end the COVID-19 Emergency Response Ordinance, otherwise referred to as the Eviction Moratorium. The Transition Period, May 1, 2023 – August 31, 2023, allowed for property owners who own just one residential property in Berkeley to initiate Owner Move-In Evictions, in addition to permitting evictions to proceed for non-payment of rent after the "Covered Period" ended.

- **Supported Major Projects such as:**
  - Southside and Middle Housing Re-Zoning
  - North Berkeley BART Objective Design Standards Development
  - Ashby BART Transit Oriented Development term sheet
  - Development at the Marina (Waterfront-Specific Plan, Pier/Ferry Project)
  - Willard Park Clubhouse replacement
  - Wildfire Urban Interface Task Force
  - Defending the City's Natural Gas Ban Ordinance in the Ninth Circuit
  - Numerous Encampment Resolutions and defense of lawsuits related to the City's response to encampments

- **Drafting and Legal Review of the following noteworthy ordinances:**
  - Eviction Moratorium Amendments
  - Bird Safe
  - Berkeley Election Reform Act amendments
  - Accessory Dwelling Unit ordinance amendments

- Berkeley Businesses zoning code amendments
- Southside Zoning amendments
- Prevailing Wage Requirements in the Southside Plan Area

- **Supported the City's Efforts to Re-Imagine Public Safety**

  The City Attorney's Office's partnership with the City Manager's Office, the Police Advisory Board, and the Reimagining Public Safety Task Force, witnessed the evolution of the initiative from its planning phase in FY 2021 to the start of its implementation stage beginning in FY 2022, with plans for continued implementation and expansion through FY 2027. The CAO is working with the CMO to find effective ways to integrate the CAO into the implementation process to ensure that the roll-out of the RPS initiative benefits from the office's timely regulatory and legal review. The CAO also provides legal support to the Police Accountability Board and Office of Director of Police Accountability.

- **Public Records Act Modernization and Accountability**

  In 2023, the City Attorney's Office responded directly to over 390 Public Records Act (PRA)requests and provided support and training to City departments on a wide array of PRA issues, including a comprehensive update of the City's Public Records Act policy. The Office responded to and provided support to City departments for a variety of complex, high-profile requests, including requests from the Police Department and requests relating to the City's ramp-down of its COVID-19 response.

City Attorney Financial Summary

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Proposed
EXPENDITURES						
By Type:						
Salaries & Benefits	2,615,731	2,422,856	2,890,990	4,180,449	5,179,836	5,227,447
Services & Materials	2,241,140	2,811,754	2,231,852	1,895,679	1,890,713	1,977,700
Capital Outlay	-	-	-	4,790	5,024	5,024
Internal Services & All Other	1,357,498	965,845	2,757,770	2,026,066	2,215,134	2,215,134
	6,214,369	**6,200,455**	**7,880,612**	**8,106,984**	**9,290,707**	**9,425,305**
By Division:						
Administration	606,870	697,463	693,134	703,995	776,911	778,621
Legal Advice & Litigation	5,607,499	5,502,992	7,187,478	7,402,989	8,513,796	8,646,684
	6,214,369	**6,200,455**	**7,880,612**	**8,106,984**	**9,290,707**	**9,425,305**
By Fund:						
GF - Discreationary	2,760,049	2,648,007	3,701,943	4,304,039	5,612,249	5,662,267
Meas O - Affordable Housing	143,347	-	-	-	-	-
Public Liability	3,310,973	3,552,448	4,178,669	3,802,945	3,678,458	3,763,038
	6,214,369	**6,200,455**	**7,880,612**	**8,106,984**	**9,290,707**	**9,425,305**

City Attorney Financial Summary

All Funding Sources | **Division: Administration**

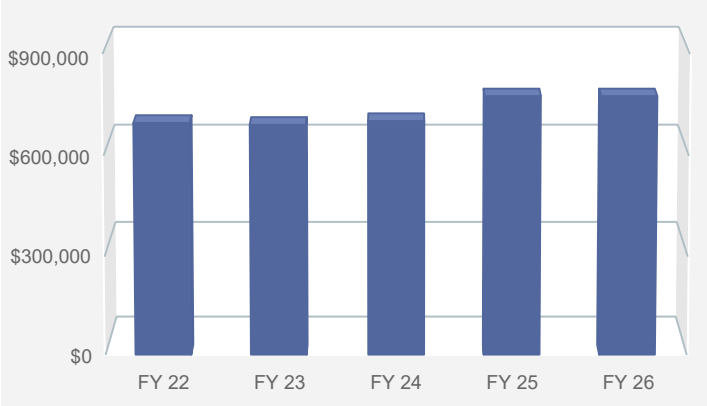
Mission Statement

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

Selected Service Objectives

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

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 22	FY 23	Adopted FY 24	Proposed FY 25	% Change From PY	Proposed FY 26	% Change From PY
Expenditure Category							
Salaries & Benefits**	$ 469,446	$ 465,117	$ 475,978	$ 525,554	10.42%	$ 527,264	0.33%
Internal Services & All Other	228,017	228,017	228,017	251,357	10.24%	251,357	0.00%
Adopted Tier 1 Funding *							
Total Expenditures	**$ 697,463**	**$ 693,134**	**$ 703,995**	**$ 776,911**	**10.36%**	**$ 778,621**	**0.22%**
Annual Percentage Change		(0.62%)	1.57%	10.36%		0.22%	

** FY 2025 and FY 2026 Salaries and Benefits, the amounts include General Fund salary savings target.

City Attorney Financial Summary

All Funding Sources

Division: Legal Advice & Litigation

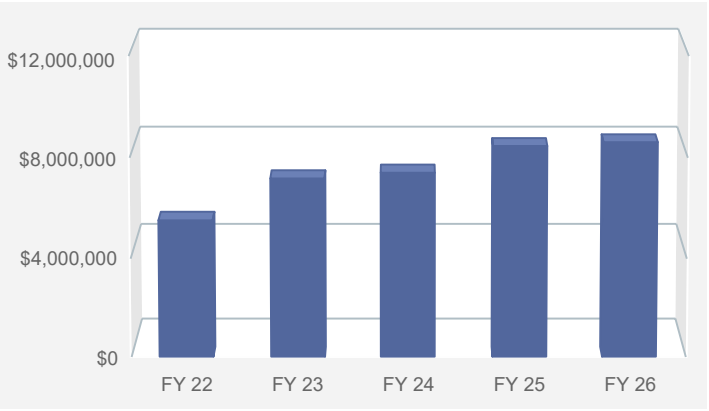
Mission Statement

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

Selected Service Objectives

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

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 22	FY 23	Adopted FY 24	Proposed FY 25	% Change From PY	Proposed FY 26	% Change From PY
Expenditure Category							
Salaries & Benefits	$ 1,953,410	$ 2,425,873	$ 3,704,471	$ 4,654,282	25.64%	$ 4,700,183	0.99%
Services & Materials	2,811,754	2,231,852	1,895,679	1,890,713	(0.26%)	1,977,700	4.60%
Capital Outlay	-	-	4,790	5,024	4.89%	5,024	0.00%
Internal Services & All Other	737,828	2,529,753	1,798,049	1,963,777	9.22%	1,963,777	0.00%
Adopted Tier 1 Funding *							
Total Expenditures	**$ 5,502,992**	**$ 7,187,478**	**$ 7,402,989**	**$ 8,513,796**	**15.00%**	**$ 8,646,684**	**1.56%**
Annual Percentage Change		30.61%	3.00%	15.00%		1.56%	

City Auditor's Office

Mission Statement

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

Organizational Chart

City Auditor's Office Overview

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

The City of Berkeley Auditor's Office is divided into three divisions, performance audit, whistleblower program, and payroll audit:

- **Performance Audit Division:** The performance audit division focuses on assessing City activities and making recommendations to the City Council and City Manager on how to improve program performance. Other services include publicly reporting audit results and reporting on management's progress implementing audit recommendations or any hindrances to implementation.
- **Whistleblower Program Division:** The whistleblower program division focuses on receiving and investigating allegations of fraud, waste, and abuse of city resources, and making recommendations to the City Council and City Manager on how to improve internal controls.

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

Challenges

The City Auditor's Office challenges include:

- **Citywide Retention:** The City's challenges with retention and short-staffing have made it difficult for departments to provide information for ongoing audits, implement audit recommendations, and report on the status of their implementation to Council. This has limited the Auditor's ability to conduct and follow up on audits to ensure the City is aware of and addressing the risks identified in audit reports. The increased staff turnover in other City departments has also impacted the workload in Payroll Audit. Departments rely on Payroll Audit staff to assist their new hires in their payroll tasks and in fulfilling their payroll responsibilities. Additionally, when information is not entered correctly, adjusting the information on the back end requires even more time, resulting in increased workload for Payroll Audit staff.
- **Employee Self Service and ExecuTime:** The Payroll Audit Division is committed to helping the City implement Employee Self Service (ESS). ESS will provide employees immediate access to certain information in the payroll system and also lets them make changes to their voluntary deductions. ExecuTime, the electronic time and attendance system, will replace the current timecards and empowers employees to enter their own working hours. This will allow payroll clerks to spend more time on other departmental tasks. These two projects will require many hours of knowledgeable staff time to set up and test the system before they are placed into production.
- **FLSA Compliance:** Payroll Audit is working with the Fair Labor Standards Act (FLSA) attorneys to determine if the new payroll system is following the proper calculation of overtime pay. Due to the complexity of our memorandum of understanding (MOU) contracts, this project will be time-consuming and may require recalculation of previously paid overtime hours. Payroll Audit may need additional staff to help with FLSA compliance.
- **Staff Retirement:** A number of Payroll Audit staff with over 25 years of payroll audit experience will be retiring in the next two years. Replacing these individuals will be a challenging task for the department as these future retirees play a major role in paying employees accurately, and in compliance with the MOUs, and federal, state, and local tax laws.
- **Payroll System Requirements:** In 2021, the City implemented the Tyler Munis payroll system to provide a more automated system with reduced errors and easier access to the payroll data required by federal and state agencies. Payroll Audit played a major role in assisting the City to set up and test the system for accuracy. The demand on Payroll Audit staff has increased since the implementation as the payroll system must be updated frequently to comply with changes in labor law, MOUs and taxation policies. This additional workload is no longer achievable through overtime. Payroll Audit will need additional staff in order to continue to provide employees accurate paychecks and comply with all federal and state reporting requirements.

Accomplishments

Highlights of the City Auditor's Office accomplishments include:

- **Performance Audit Division:** The Performance Audit Division won the 2022 Exemplary Knighton Award in the Medium Shop Category from the Association of Local Government Auditors (ALGA) Awards Program Committee for the audit titled Berkeley Police: Improvements Needed to Manage Overtime and Security Work for Outside Entities. This was awarded on April 11, 2023.

  To further our mission to promote transparency and accountability in Berkeley government, the Auditor's office launched a public dashboard to track the status of audit recommendations. Following up on audit recommendations is an important part of the audit process that helps hold departments accountable for implementing agreed-upon audit recommendations. The dashboard provides up-to-date information about the status of implementation across departments.

- **Whistleblower Program Division:** The Whistleblower Program Division has made strides in securing a confidential third-party hotline for receiving reports of fraud, waste, and abuse of city resources. When fully implemented, the hotline will be available to city employees, contractors, vendors, and the general public. The Whistleblower Program has the potential to result in significant cost savings for the City through fraud detection and accountability. The division will continue to scale up this program and adequately train staff to ensure the program is successful.
- **Payroll Audit Division:** The City received a number of grievances regarding the payroll system implementation in 2021 on overtime calculations. Payroll Audit, with the help of an FLSA attorney, worked with HR and the City Attorney's Office to identify the errors and revised the calculations to comply with the laws. This complex project took two years and staff worked tirelessly outside of their regular time to complete this.

  With the passage of Measure FF in November 2020, the Fire Department redesigned the way it provides emergency medical services and established a new classification of Single Function Paramedics. Payroll Audit assisted the Fire and Human Resources departments to create the classification in the payroll system and tested a complex work schedule that met the Fire Department's needs.

City Auditor Financial Summary

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Proposed
EXPENDITURES						
By Type:						
Salaries & Benefits	2,227,534	2,392,731	2,413,445	2,926,684	3,414,096	3,492,732
Services & Materials	68,948	51,691	70,329	72,385	72,385	72,385
Capital Outlay	-	19,256	-	4,051	4,051	4,051
Internal Services & All Other	229,599	227,979	227,979	227,979	269,000	269,000
	2,526,081	**2,691,657**	**2,711,753**	**3,231,099**	**3,759,532**	**3,838,168**
By Division:						
Office of the City Auditor	505,804	525,315	660,426	683,577	755,979	760,257
Performance Audit	997,583	976,647	659,445	1,038,646	1,134,234	1,175,860
Payroll Audit	1,022,694	1,189,695	1,391,882	1,508,876	1,869,319	1,902,051
	2,526,081	**2,691,657**	**2,711,753**	**3,231,099**	**3,759,532**	**3,838,168**
By Fund:						
GF - Discreationary	2,467,028	2,627,179	2,633,228	3,136,323	3,657,880	3,734,615
Worker's Compensation	59,053	64,478	78,525	94,776	101,652	103,553
	2,526,081	**2,691,657**	**2,711,753**	**3,231,099**	**3,759,532**	**3,838,168**

City Auditor Financial Summary

All Funding Sources

Division: Office of the City Auditor

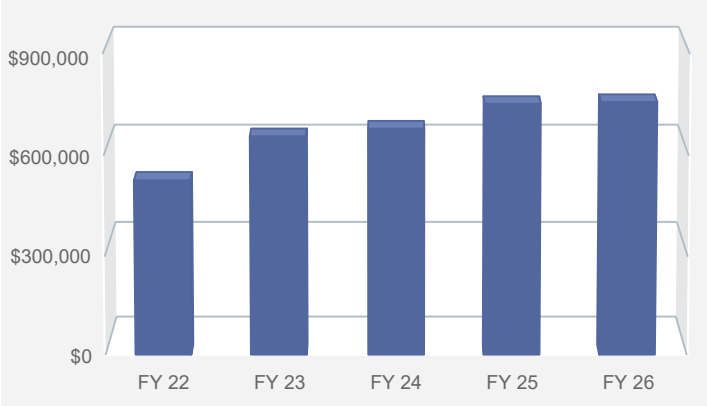
Mission Statement

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

Selected Service Objectives

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

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 22	FY 23	Adopted FY 24	Proposed FY 25	% Change From PY	Proposed FY 26	% Change From PY
Expenditure Category							
Salaries & Benefits**	$ 442,707	$ 442,503	$ 465,654	$ 497,035	6.74%	$ 501,313	0.86%
Internal Services & All Other Adopted Tier 1 Funding *	82,608	217,923	217,923	258,944	18.82%	258,944	0.00%
Total Expenditures	**$ 525,315**	**$ 660,426**	**$ 683,577**	**$ 755,979**	**10.59%**	**$ 760,257**	**0.57%**
Annual Percentage Change		25.72%	3.51%	10.59%		0.57%	

** FY 2025 and FY 2026 Salaries and Benefits, the amounts include General Fund salary savings target.

City Auditor Financial Summary

All Funding Sources | **Division: Performance Audit**

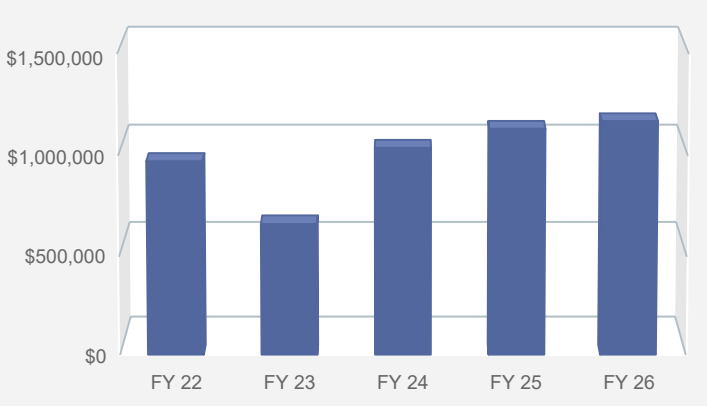
Mission Statement

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

Selected Service Objectives

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

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 22	FY 23	Adopted FY 24	Proposed FY 25	% Change From PY	Proposed FY 26	% Change From PY
Expenditure Category							
Salaries & Benefits	$ 808,110	$ 630,279	$ 994,348	$ 1,089,936	9.61%	$ 1,131,562	3.82%
Services & Materials	23,195	25,638	38,519	38,519	0.00%	38,519	0.00%
Capital Outlay	6,499	-	2,251	2,251	0.00%	2,251	0.00%
Internal Services & All Other	138,843	3,528	3,528	3,528	0.00%	3,528	0.00%
Adopted Tier 1 Funding *							
Total Expenditures	**$ 976,647**	**$ 659,445**	**$ 1,038,646**	**$ 1,134,234**	**9.20%**	**$ 1,175,860**	**3.67%**
Annual Percentage Change		(32.48%)	57.50%	9.20%		3.67%	

City Auditor Financial Summary

All Funding Sources

Division: Payroll Audit

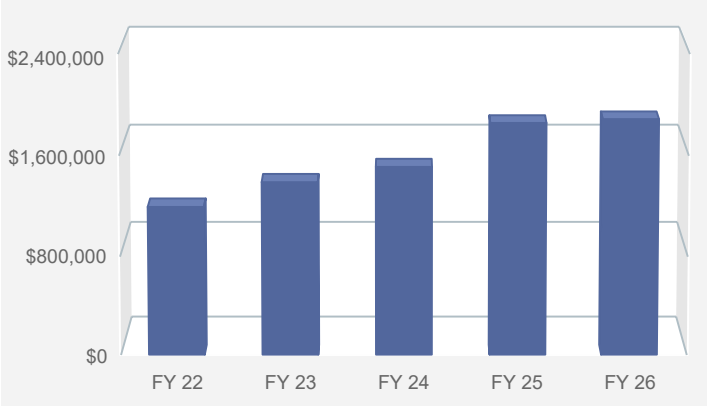
Mission Statement

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

Selected Service Objectives

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

Five-Year Expenditures



Five Year History

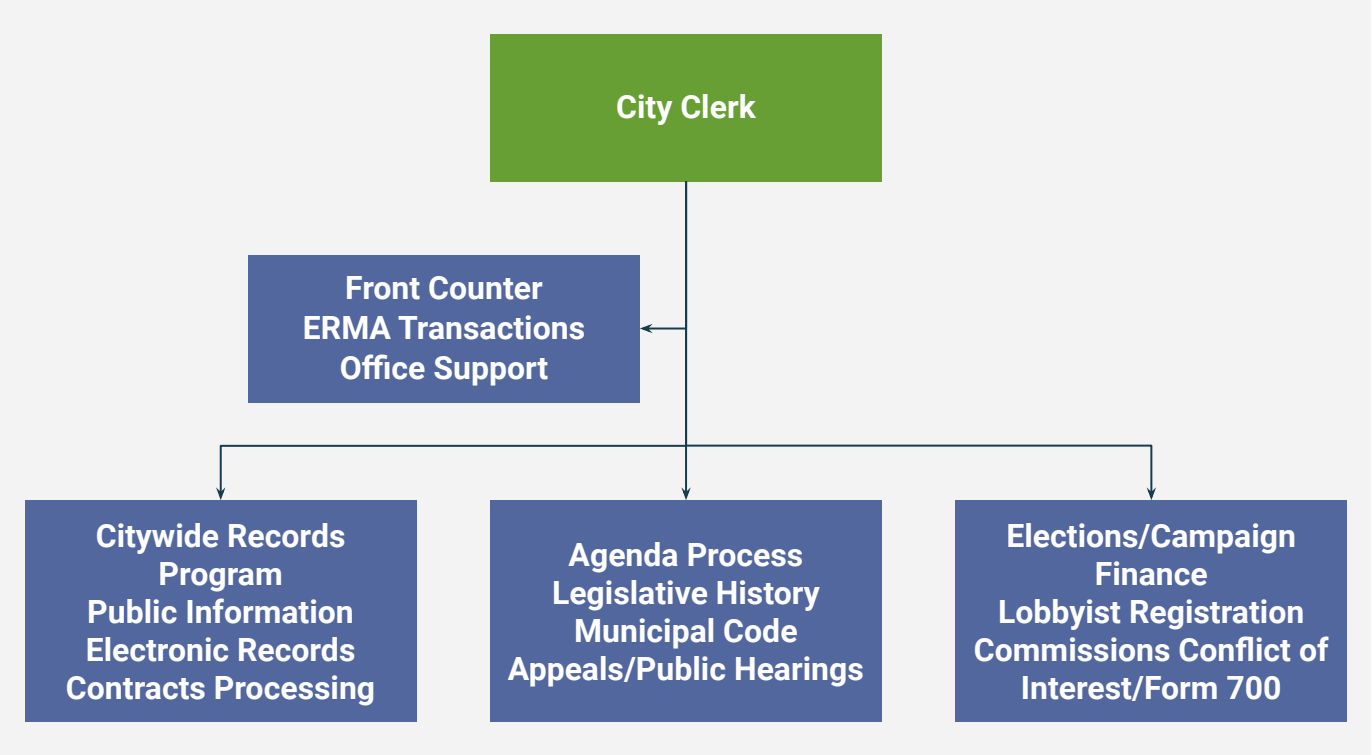
	Audited Actual		Budget				
	FY 22	FY 23	Adopted FY 24	Proposed FY 25	% Change From PY	Proposed FY 26	% Change From PY
Expenditure Category							
Salaries & Benefits	$ 1,141,914	$ 1,340,663	$ 1,466,682	$ 1,827,125	24.58%	$ 1,859,857	1.79%
Services & Materials	28,496	44,691	33,866	33,866	0.00%	33,866	0.00%
Capital Outlay	12,757	-	1,800	1,800	0.00%	1,800	0.00%
Internal Services & All Other	6,528	6,528	6,528	6,528	0.00%	6,528	0.00%
Adopted Tier 1 Funding *							
Total Expenditures	**$ 1,189,695**	**$ 1,391,882**	**$ 1,508,876**	**$ 1,869,319**	**23.89%**	**$ 1,902,051**	**1.75%**
Annual Percentage Change		16.99%	8.41%	23.89%		1.75%	

City Clerk Department

Mission Statement

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

Organizational Chart



City Clerk Department Overview

The City Clerk Department delivers the following services:

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

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

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

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

Challenges

City Clerk Department challenges include:

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

Accomplishments

Highlights of recent City Clerk Department accomplishments include:

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

City Clerk Financial Summary

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Proposed
EXPENDITURES						
By Type:						
Salaries & Benefits	1,672,456	1,569,166	1,499,916	1,655,522	2,006,064	2,063,978
Services & Materials	1,340,663	649,784	1,194,860	1,300,480	1,300,480	1,300,480
Capital Outlay	-	-	-	25,390	25,390	25,390
Internal Services & All Other	181,085	179,954	181,454	178,094	186,549	186,549
	3,194,204	**2,398,904**	**2,876,230**	**3,159,486**	**3,518,483**	**3,576,397**
By Division:						
Administration	75	105	122	-	-	-
Operations	1,242,530	1,296,376	1,675,715	2,041,524	2,361,799	2,412,777
Record Management	459,841	390,389	136,453	133,600	133,600	133,600
Regular Elections	1,491,758	712,034	1,063,940	984,362	1,023,084	1,030,020
	3,194,204	**2,398,904**	**2,876,230**	**3,159,486**	**3,518,483**	**3,576,397**
By Fund:						
GF - Discreationary	2,832,552	2,231,819	2,550,697	2,547,276	2,867,551	2,918,529
Fair Elections	361,652	167,085	325,533	612,210	650,932	657,868
	3,194,204	**2,398,904**	**2,876,230**	**3,159,486**	**3,518,483**	**3,576,397**

City Clerk Financial Summary

All Funding Sources | **Division: Administration**

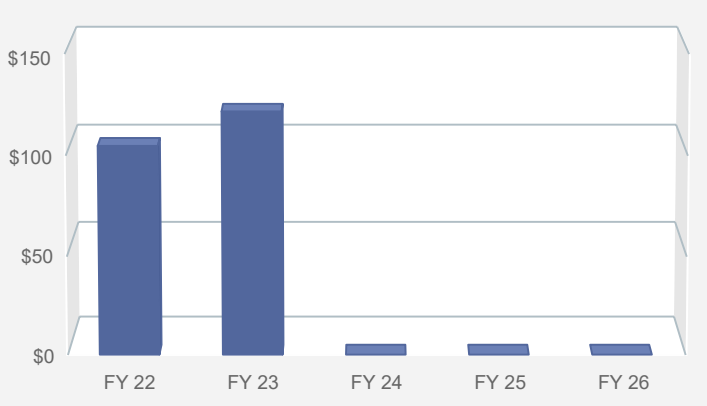
Mission Statement

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

Selected Service Objectives

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

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 22	FY 23	Adopted FY 24	Proposed FY 25	% Change From PY	Proposed FY 26	% Change From PY
Expenditure Category							
Services & Materials**	$ 105	$ 122	$ -	$ -	0.00%	$ -	0.00%
Adopted Tier 1 Funding *							
Total Expenditures	**$ 105**	**$ 122**	**$ -**	**$ -**		**$ -**	
Annual Percentage Change		16.19%	(100.00%)	0.00%		0.00%	

** FY 2025 and FY 2026 Salaries and Benefits, the amounts include General Fund salary savings target.

City Clerk Financial Summary

All Funding Sources | **Division: Operations**

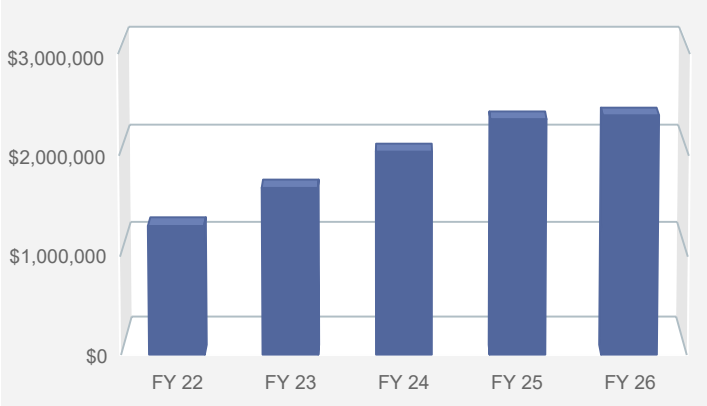
Mission Statement

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

Selected Service Objectives

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

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 22	FY 23	Adopted FY 24	Proposed FY 25	% Change From PY	Proposed FY 26	% Change From PY
Expenditure Category							
Salaries & Benefits	$ 990,209	$ 1,414,962	$ 1,571,629	$ 1,883,449	19.84%	$ 1,934,427	2.71%
Services & Materials	126,213	79,299	266,411	266,411	0.00%	266,411	0.00%
Capital Outlay	-	-	25,390	25,390	0.00%	25,390	0.00%
Internal Services & All Other	179,954	181,454	178,094	186,549	4.75%	186,549	0.00%
Adopted Tier 1 Funding *							
Total Expenditures	**$ 1,296,376**	**$ 1,675,715**	**$ 2,041,524**	**$ 2,361,799**	**15.69%**	**$ 2,412,777**	**2.16%**
Annual Percentage Change		29.26%	21.83%	15.69%		2.16%	

City Clerk Financial Summary

All Funding Sources

Division: Record Management

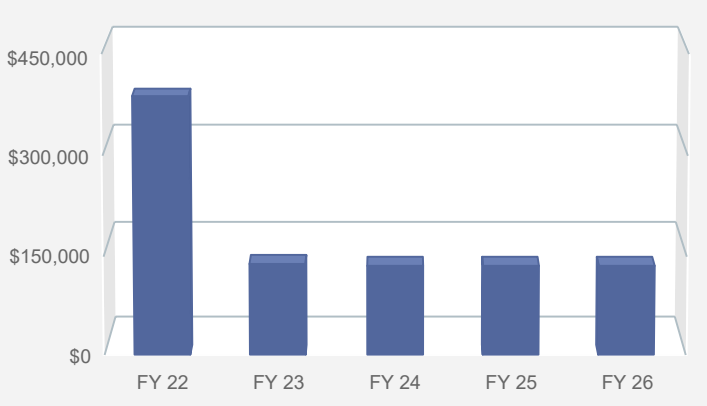
Mission Statement

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

Selected Service Objectives

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

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 22	FY 23	Adopted FY 24	Proposed FY 25	% Change From PY	Proposed FY 26	% Change From PY
Expenditure Category							
Salaries & Benefits	$ 276,161	$ -	$ -	$ -	0.00%	$ -	0.00%
Services & Materials	114,228	136,453	133,600	133,600	0.00%	133,600	0.00%
Adopted Tier 1 Funding *							
Total Expenditures	**$ 390,389**	**$ 136,453**	**$ 133,600**	**$ 133,600**	**0.00%**	**$ 133,600**	**0.00%**
Annual Percentage Change		(65.05%)	(2.09%)	0.00%		0.00%	

City Clerk Financial Summary

All Funding Sources

Division: Regular Elections

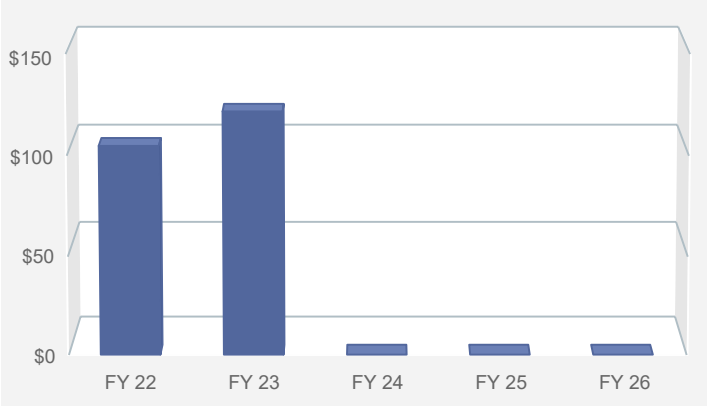
Mission Statement

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

Selected Service Objectives

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

Five-Year Expenditures



Five Year History

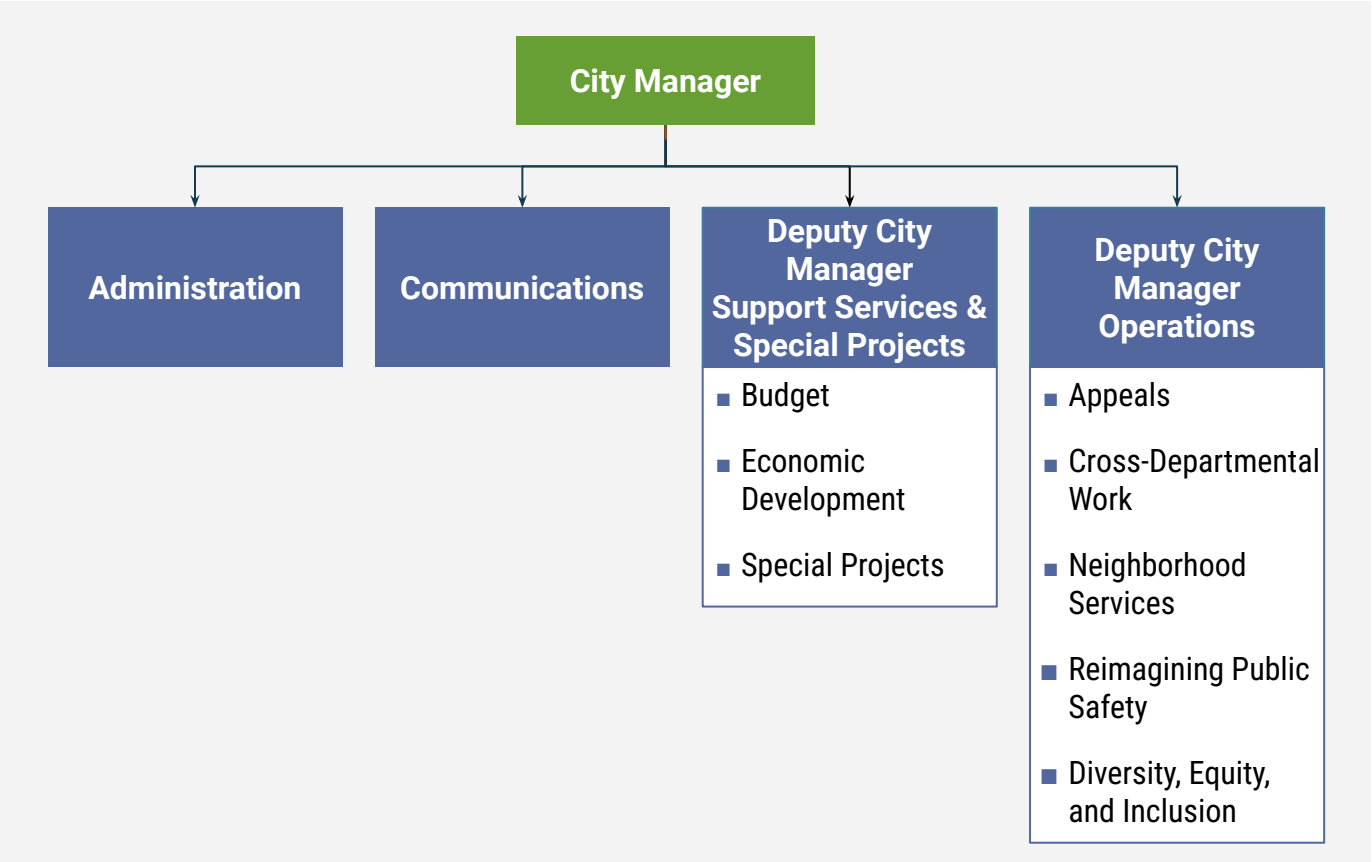
	Audited Actual		Budget				
	FY 22	FY 23	Adopted FY 24	Proposed FY 25	% Change From PY	Proposed FY 26	% Change From PY
Expenditure Category							
Salaries & Benefits	$ 302,796	$ 84,954	$ 83,893	$ 122,615	46.16%	$ 129,551	5.66%
Services & Materials	409,238	978,986	900,469	900,469	0.00%	900,469	0.00%
Adopted Tier 1 Funding *							
Total Expenditures	**$ 712,034**	**$ 1,063,940**	**$ 984,362**	**$ 1,023,084**	**3.93%**	**$ 1,030,020**	**0.68%**
Annual Percentage Change		49.42%	(7.48%)	3.93%		0.68%	

City Manager's Office

Mission Statement

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

Organizational Chart



City Manager's Office Overview

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

- **Appeals:** The Appeals Unit is responsible for administrative hearings. Administrative hearings are provided as a venue to appeal various violations or enforcement actions issued by the City before a hearing examiner. Although there are numerous types of appeals, the most common hearings are conducted for parking citation appeals,

business license tax appeals, administrative citation appeals, and nuisance abatement appeals.

- **Communications:** The Communications division elevates and coordinates the work of every department by using information designed for modern digital tools to efficiently align the public's needs with City services. The division builds and maintains a variety of complex tools that represent the City in the public sphere, most prominently in the overhaul and reinvention of the City's website, engaging use of social media and the management of citywide listservs for all departments. These roles are amplified in emergencies, when the rapid dissemination of coordinated information is critical to building trust and leading people to safety. Communications has led crisis communications efforts that require multi-agency coordination for public safety power shutoffs (PSPS), fire weather, protests, and, most prominently, for COVID-19
- **Diversity, Equity, and Inclusion Division (DEI)**: The City of Berkeley has a strong history of "pioneering efforts by leaders, advocates, and institutions" at the local level that reverberates across the country. On June 9, 2020, Councilmember Kesarwani and co-sponsors Councilmembers Wengraf, Droste, and Bartlett, submitted an urgency item to establish an Office of Racial Equity. In early 2021, Berkley City Council passed a resolution titled "Declare Racism as a Public Health Crisis, a Threat and Safety Issue in the City of Berkeley". In 2022, after delay caused by the extended and ongoing impact of the COVID-19 pandemic, Berkeley City Council adopted and expanded the Diversity, Equity, and Inclusion Office.

  The Office of Equity manages both internal workforce development, in collaboration with the City's Human Resources department, as well as external programs and services related to DEI. The division coordinates activities with City departments and outside agencies while providing highly responsible and complex support to the City Manager and City Council. The division manages several high visibility projects related to diversity, equity, and inclusion and related city-wide and departmental initiatives. This Division also develops related training, ensures citywide reporting on projects, and effectively manages the activities and operations of the DEI division of the City Manager's Office. The Division also leads initiatives to assess and prioritize needs related to DEI, anti-racism and specifically by addressing and meeting regularly with staff across the organization to determine departmental needs and generate ideas for improvement.

- **Neighborhood Services Division:** The Division consists of four units described below.
  - **Animal Care Services:** Animal Care Services provides field services for the cities of Berkeley, Emeryville, and Albany, and shelters animals from Berkeley, Albany, Piedmont, and Emeryville. The services include the enforcement of city ordinances related to animals, removal of killed or injured wildlife, impoundment of stray pets, and investigation of animal-related neglect, cruelty, nuisance and bite cases. The City's animal shelter houses domestic animals from the cities of Berkeley, Albany, Emeryville, and Piedmont and provides not only a safe haven for these homeless pets, but also adoption services, advice on animal-related topics, lost and found pet reports, and free or low-cost spay/neuter services for Berkeley residents' dogs and cats. The shelter houses a highly successful adoption program and consistently maintains a live release rate in excess of 90%. Animal Care Services also supports homeless and low-income pet owners by providing free pet food and other pet supplies daily on a walk-in basis. With field services available daily and the shelter open seven days a week, Animal Care Services is easily accessible and user friendly.

- **Code Enforcement Unit:** The Code Enforcement Unit is responsible for the enforcement of violations of the Berkeley Municipal Code including graffiti, blight, unauthorized signage, illegal dumping, the Group Living Accommodations ordinance, and more. The Unit works in conjunction with a Planning Code Enforcement Officer to address land use and zoning complaints, such as illegal business, unpermitted living units, and accessory units. Additionally, the Unit coordinates multi-departmental Code Enforcement responses to properties with multiple or complex violations and issues.
- **Special Events:** The Special Events Unit coordinates staff from multiple departments to safely and efficiently support a variety of street and park events that make life in Berkeley vibrant and exciting, including the Berkeley Half Marathon, Solano Stroll, Telegraph Holiday Fair, and many more.
- **Homeless Response Team:** The Homeless Response Team is the inter-departmental team that responds to homeless encampments in Berkeley, performing sustained outreach to move people indoors, while simultaneously reducing the impact of encampments on the City through interventions that reduce health and safety threats while avoiding citation and arrest.

- **Office of Budget and Fiscal Management:** The division is primarily responsible for the preparation, development and management of the City's budget. The division provides financial analysis and support to the City Council and the Budget and Finance Policy Committee in particular; reviews Council agenda items and contracts; assists with special projects and processes payroll for the City Manager's Office, the Mayor and Council, the City Attorney's Office, the City Clerk's Office, the Human Resources Department, the Office of Police Accountability, and for the Berkeley Unified School District (BUSD) Board of Education.
- **Office of Economic Development:** The division is composed of two service lines, Business Services and Civic Arts. Business Services supports Berkeley's commercial sectors, provides technical assistance, expands economic opportunities, and helps maintain a healthy business climate by providing the following services:
  - Direct Assistance to Businesses, Property Owners and Community Organizations
  - Support for Berkeley's ~10 Commercial District and Business Associations and Visit Berkeley,
  - Management of Industry Cluster Programs,
  - Revolving Loan Program and Resiliency Loan Program,
  - Sustainable Business Practices (including green business certification) and other programs including support for transition to Worker Cooperatives, and guidance on Outdoor Commerce and Parklets
  - Marketing Campaigns and Promotions
  - Research and Data Analysis on local economic conditions

The Business Services team is at its base a customer service department, interacting with individuals, businesses, organizations, council and community members, and other city departments. The team helps with individual technical assistance, offers resources, and provides economic data and analysis and support to Berkeley commercial sectors. Staff in this team serve as secretaries to three commissions, including two Business Improvement Districts (BID) boards (Elmwood and Solano) and the Loan Administration Board. OED

business service staff also hold board seats in three property-based BIDs (Telegraph, Downtown, and North Shattuck) in Berkeley.

The Civic Arts service line promotes and furthers arts and cultural activities in Berkeley by providing the following services:

- Direct Assistance to Artists and Community Organizations
- Civic Arts Grants (including Festival Grants, Organization Grants and Individual Artists Grant Programs)
- Maintains the Public Art Collection
- Implements Public Art Programs
- Oversees City-Managed Galleries

The Civic Arts service line provides direct grants to Berkeley's art and cultural organizations, individual artists, and festivals, and manages the City's Public art collection which has nearly 100 works of art in its care. The service line also manages the gallery spaces in the city buildings including the Cube Space Gallery in the Center Street Garage. Civic Arts staff also serve the secretary to the Civic Arts Commission, and active group which has many subcommittees and an ambitious work plan.

- **Reimagining Public Safety:** Reimagining Public Safety in the City of Berkeley aims to foster an equitable, holistic, and community-centered approach to public safety, transforming traditional models to prioritize health, wellness, and economic security for all residents. Through a collaborative, multidisciplinary strategy, it seeks to reshape the scope of policing, address systemic inequities, and enhance community trust and well-being. By reinvesting in health, education, and social services, and introducing alternatives to traditional enforcement, the initiative aspires to establish a sustainable, inclusive public safety system that effectively serves the diverse needs of the community.

This initiative involves a comprehensive and inclusive process that unfolds in three main phases:

- **Phase 1 (2020-2022) Community Process and Research**. Phase 1 of the City of Berkeley's Reimagining Public Safety initiative, the City Council adopted critical resolutions to transform public safety through extensive community engagement and research, guided by the expertise of the National Institute for Criminal Justice Reform and the input of the Reimagining Public Safety Task Force. This phase was characterized by partnerships and collaborations aimed at developing a new paradigm of community-centered safety, with a focus on equity and inclusivity, and informed by comprehensive community dialogue and expert analysis. The culmination of these efforts was presented in a series of reports and recommendations that laid the groundwork for transforming Berkeley's approach to public safety, emphasizing the principles of reimagine, improve, and reinvest to address the community's diverse needs.
- **Phase 2 (2022-2024) Continued Analysis and Implementation.** Phase 2 focused on putting the conceptual framework developed during Phase 1 into practice, marked by the continuation of analytical work and the beginning of implementation efforts. This phase involves significant staffing investments across various city departments, consulting for critical assessments, and community investments aimed at strengthening resilience through various support and engagement programs. An integrated and interdepartmental approach ensures that all efforts are cohesive and

aligned with the City Council's directives, leveraging partnerships and collaborations to inform and guide the work towards a community-centric safety model.

- **Phase 3 (2024-2026) Continued Implementation and Expansion.** Phase 3 of the Reimagining Public Safety initiative in Berkeley is set to focus on the expansion and further implementation of the strategies developed in earlier phases, aiming to solidify a comprehensive and responsive public safety model. This final phase is dedicated to broadening the scope of the initiatives to more thoroughly incorporate and address the varied needs of the Berkeley community. The objective is to establish a public safety framework that is both effective and reflective of the community's diversity, ensuring resilience and inclusivity in its approach to safety and well-being. Prior direction is incorporated, but also amended, as needed to align with current fiscal circumstances.

- **Special Projects Division (SPD):** This division leads citywide efforts to improve efficiency, transparency and consistency; reports on the status of strategic plan initiatives and implements the Employer of Choice initiative to improve the employee experience. To this end the team serves 5 main functions: (1) implements citywide programs that focus on improvement, streamlining, increasing efficiency or require significant multi-department collaboration; (2) develops systems to ensure changes are maintained, evaluated and improved over time; (3) supports the City Manager's Office by delivering citywide reporting (Employer of Choice, Strategic plan, performance measures) and support departments in delivering quality data; (4) engages with staff across the city to assess current issues and identify areas of improvement and present those to the City Manager; and (5) leads projects where there is shared authority across Departments.

Challenges

The City Manager's Office challenges include:

- **Diversity, Equity, and Inclusions (DEI):**
  - *Staff capacity around regulatory compliance.* The number and complexity of new ordinances and other policy initiatives by the City Council or by City Boards or Commissions require significant time investment by staff in city departments and the City Attorney's Office. Many formerly settled areas of DEI (like minority and women's contracting) may require significant research and analysis prior to the adoption of practices to advance these areas. The AFG Programmatic Monitoring Corrective Action Plan highlights the necessity of compliance with regulatory standards across federal grants. Adherence to federal mandates from organizations such as the Federal Emergency Management Agency make clear the need to establish a comprehensive compliance framework. The City Manager's Office actively works in partnership with the City Attorney's Office to navigate these complex legal environments, ensuring that all initiatives meet regulatory requirements.
  - *Data Collection***.** Collaboration has just begun regarding a shared approach between Human Resources and the DEI division for regularly collecting data on employee satisfaction and on Diversity, Equity, Inclusion, and Disability and Language Accessibility. Additionally, the Special Projects team on the Employer of Choice initiative will also be collaborating on regular assessment of employee satisfaction, which could help the City uncover Diversity, Equity, Inclusion, Accessibility concerns that impact retention. Workforce data provided annually to the Equal Employment

Opportunity Commission (EEOC), which is required for all Federal Agencies and private employers with (a) 100 or more employees, or (b) 50 or more employees and a federal contract), could be used to establish DEI specific retention goals, conduct an analysis of staff needed for city DEI functions within operations and services, and be used for consideration of staff capacity needs around new DEI initiatives. So, while not yet in place, these various efforts will ultimately increase efficiency, as well as improve communication and transparency.

- *Ongoing Funding*: Much of the DEI and anti-racism work has been carried out on a volunteer basis. Many staff responsible for truly innovative work have transitioned out of the City. As a consequence, infrastructure needs to be addressed to re-engage the work sustainably. This volunteer work must be articulated in scopes that are able to coordinate, record and activate recommendations from the various work groups, committees and task forces. In response, Berkeley is focusing on the judicious use of available resources to ensure financial stability and continuity for the initiative. Additionally, the DEI division is currently working to craft a strategic plan that will help identify the necessary resources to move the City's overall program forward.
- *Implementation Timeline*: It is estimated that the standup of the Office of Equity will take a total of 2-3 years. Legislative progress and unforeseen factors may extend this period, emphasizing the need for regular analysis and sufficient time for initiatives to demonstrate their effectiveness

- **Neighborhood Services**
  - **Animal Care Services:** Along with many municipal shelters around the country, Berkeley Animal Care Services (BACS) has struggled with a sharp increase in animal intakes alongside a decrease in options for positive outcomes. In 2023, BACS saw a 17% increase in the intake of animals to the shelter, the most intakes since 2017 and significantly outpacing the national average, which saw a 0.2% increase from 2022 to 2023. Areas of concern are the major drops in our animals adopted (Adoptions), animals going to a rescue group (Rescues), and animals Returned To Owner (RTO). Nationally, 2023 saw a 0.2% increase in Adoptions from 2022, but sadly, BACS saw a 14.66% decrease in Adoptions from the past year. We have also seen a sharp decrease in Rescues, and despite an increase over 2022, we are still more than 49% below the 20-year average for Rescues. In addition, 2023 had the lowest RTO percentage since tracking these figures and 24.46% lower than the 20-year average. Ultimately, this means that more animals are entering our shelter, and staying for longer, increasing the need for spay/neuter and other medical services. Unfortunately, all of this comes amidst sharp increases in veterinary costs, which increased nearly 11% from July 2022 to July 2023. Since BACS lacks a full-time veterinarian, these costs have created direct hits to the BACS budget. And all this comes at a time when BACS is being called upon to do more for Berkeley and the surrounding cities, including new and revised contracts for animal services in the cities of Emeryville and Piedmont.
  - **Code Enforcement Unit:** Although the overall workload for the unit has decreased since the height of the COVID pandemic, when COVID-related complaints surged and became the Unit's priority, the Unit is still addressing a number of long-standing and challenging cases that command significant staff time and resources. The 2018 City Auditor's report on the Code Enforcement Unit identified staffing shortages as a constraint to performance; though the Unit's staffing has not grown, overall expectations on the Unit have grown, including the re-initiation of the

inter-departmental Properties Collaborative Review (formerly Problem Properties) team, which coordinates unified city responses to complex, multi-departmental and/or politically-sensitive cases and looks to the Unit for leadership, case management, and administrative training.

- **Special Events:** Major events such as the Book Festival, Juneteenth, Berkeley Half Marathon, Solano Stroll, Berkeley Streets Criterium, Freight Fest, Gilman District Street Fair require a level of detail, technical expertise and countless hours of coordination with organizers that we are finding more and more difficult to provide. None of the team members with the exception of the 1 FTE from Neighborhood Services are dedicated to this team. In 2017, prior to the creation of the Festival Grant administered by Civic Arts, approximately 75 events were permitted annually thru Special Events. By 2022, that number ballooned to 252 permitted events citywide, but there has been no growth in staffing to actually permit and administer these events. With grant recipients having to be prioritized in addition to long-standing events such as Indigenous People's Day Powwow, Solano Stroll, Juneteenth, and Himalayan Fair, the special event coordinator had to strategically juggle events in an effort to accommodate record numbers of event requests. Limited staffing to close and reopen streets in addition to competing for staff from Police and Traffic Enforcement present significant challenges and additional concern for liability and burnout.
- **Homeless Response Team:** The Homeless Response Team has struggled to find indoor shelter options for people living in encampments, who tend to decline congregate shelter beds more frequently than they accept them. A lack of available shelter not only constrains the team's primary mission, which is to reduce unsheltered homelessness, but also constrains the ability to meaningfully address and resolve encampments posing health and safety risks to the community. Additionally, because the Homeless Response Team's operations rely not just on Neighborhood Services staff, but on staffing from a number of departments across the city, the city's persistent staffing challenges have limited the time we can spend actually cleaning up at encampments. Finally, the team has faced a growing number and intensity of legal challenges, including restraining orders and federal lawsuits, which not only delay or prevent important work in the field, but also create huge time burdens to Neighborhood Services staff, keeping us from working in the field.

- **Office of Economic Development**

  Balancing New Initiatives & Baseline Services: The challenge for OED will be to balance new initiatives and continue to deliver excellent baseline services. In past budget cycles OED was successful in leveraging special arts funds to get talented staff in place in the Civic Arts service line to deploy high quality program delivery; including centering equity in grant making activities and accelerating public art installation work. In FY25 and FY26, OED has a number of large priority projects that will require additional staff time from the Business Services team.

Large Projects:

- Civic Center Phase III (a Strategic Plan project)
- Local Business Marketing - Discovered in Berkeley Campaign (a Strategic Plan project)
- Diversity Equity and Inclusion – Berkeley Ventures Berkeley Values (a Strategic Plan project)

- Commercial District Revitalization Plan (Solano Ave)
- Small Business Support Initiatives, including:
- Continuing Succession Planning – Worker Owned Cooperatives
- Renewal of Downtown Property Based Business Improvement District (2026)

The Civic Arts service line will also be working hard on implementing two new Civic Arts Grants Programs in FY 25 and FY26 - the capital grants and arts & cultural programing awards

- **Reimagining Public Safety:**
  - Staffing*: T*he initiative faces a challenge common across the Bay Area: high turnover rates in city government positions, which can obstruct the development of a stable and effective workforce. In response, Berkeley has introduced the "Employer of Choice" initiative, designed to enhance the city's appeal as a workplace capable of retaining and attracting dedicated professionals. This effort is centered on cultivating a supportive work environment and providing competitive benefits, aimed at reducing staff attrition and filling vacancies with qualified individuals.
  - Regulatory Compliance: The creation of new departments, such as the Berkeley Department of Transportation (BerkDOT), highlights the necessity of compliance with regulatory standards across local, state, and federal levels. This includes adherence to local ordinances, state legislation, and federal mandates from organizations such as the United States Department of Transportation, which together establish a comprehensive compliance framework. The City Manager's Office actively works in partnership with the City Attorney's Office to navigate these complex legal environments, ensuring that all initiatives meet regulatory requirements.
  - Implementation Timeline: The initiative's ambitious goals necessitate a realistic acknowledgement of the timeline required for full realization, estimated at 3-5 years. Legislative progress and unforeseen factors may extend this period, emphasizing the need for regular analysis and sufficient time for initiatives to demonstrate their effectiveness. This phased approach requires flexible and informed project management to adapt to evolving circumstances and ensure the initiative's objectives are met.

Accomplishments

The City Manager's Office accomplishments include:

- **Appeals:** The Appeals Unit's made improvements to Parking Management Software by:
  - Coordinating with the City's contracted parking management vendor to add telephonic hearings as an option for Appellants to contest their citations
  - Assessing appeal notice inconsistencies and working with the vendor to provide more information for appellants to be properly prepared for hearings.
- **Diversity, Equity, and Inclusion:**
  - Strategic Leadership Positions: The hiring of the Diversity, Equity, and Inclusion (DEI) Officer and DEI Administrative Assistant has been central to driving this initiative forward. These positions enhance leadership and support for cross-departmental collaboration and help to embed equity and justice within the City's operations.

- Enhanced Grant Strategy: With a $100,000 allocation for fiscal years 2023 and 2024, the City has improved its grant application process through a partnership with California Consulting, LLC targeting both state and federal grants focused on DEI.
- Formal engagement with the Race and Equity and Equity Committees to address contract and procurement equity and equity through workforce training is well underway.

- **Neighborhood Services**
  - **Animal Care Services:** In April, 2023, the Animal Care Services team welcomed a new Manager, who has taken strides to address some of the post-pandemic challenges facing the team. For example, in 2023 BACS hired a new Volunteer Coordinator, who has revamped the shelter's volunteer engagement, cleared a new volunteer waitlist backlog dating back to 2022, and has increased new volunteer orientations. BACS has negotiated new revenue contracts with the Cities of Emeryville and Piedmont, bringing in enough new revenue to increase a part-time Animal Services Assistant to a full-time position. Importantly, BACS has managed to maintain a live release rate of 94.71% for cats and dogs, the highest percentage in over 20 years, and a low euthanasia rate of 4.65%, which primarily reflected animals that sustained life-threatening injuries or displayed insurmountable behavioral issues. Over 60% of cats and over 55% of dogs were adopted or rescued in 2023, despite receiving a larger number of very challenging animals.

    And despite having the most intakes since 2017, BACS' 2023 Live Release Rate for cats and dogs was 94.71%, the highest in over 20 years. This is at a time when the community needs more from us, and we were able to step up last year, providing care to over 250 cats and dogs, nearly doubling the previous year's total. With the closure of Contra Costa Animal Services' shelter in Pinole, and the common incorrect assumption that BACS does not euthanize for space, we saw more than a 40% increase in animals claimed to have been found in our jurisdictions while the finder lives outside of it. Even with the increase in out-of-jurisdiction animals, BACS had a euthanasia rate of 4.65%, more than 26% lower than in 2022 and over 41% lower than the 20-year average.

  - **Code Enforcement Unit:** The Code Enforcement Unit has made some significant progress in addressing outstanding recommendations from a 2018 City Auditor's report. Specifically, in January 2024, Neighborhood Services contracted with a consultant to perform a division-wide staffing analysis, the scope of which will be to analyze the division's workload relative to staffing structure and capacity, and compare the staffing in key functions of the division to peer cities in the Bay Area. NSCEU, as a unit within the Neighborhood Services Division, is included in this analysis. In May, 2023, the City Council approved a contract with Data Ticket, a third-party code enforcement citations processing service that will enable code enforcement officers to outsource some purely administrative aspects of the enforcement process, thereby freeing up staff time to perform other work. Both of these accomplishments are consistent with the Auditor's recommendations. Additionally, NSCEU has implemented a metrics goal of addressing complaints received into the Unit within 10 business days of receiving the complaint. At the end of 2023, we were, for the first time, able to achieve this goal—a significant milestone in our quest to provide timely customer service to the Berkeley public.

- **Special Events:** Despite severe understaffing, over 173 events were permitted citywide in 2023. This is consistent with an overall trend in which the number of annual events in the city has tripled since the COVID pandemic started. The ever-increasing volume of events directly correlates to consistent annual increases in grant funding. Safety is the second most impactful factor increasing the number of event requests annually. Most new customers share their primary reason for wanting to host an event in Berkeley is due to safety, immaculate parks and fields, a general sense of comfort and familiarity of Berkeley overall. With increasing crime, shuttering of businesses, and unease in neighboring cities, Berkeley continues and will continue to draw more and more events from across the Bay Area.
- **Homeless Response Team:** Over the past two years, the Homeless Response Team has successfully brought in roughly $10 million in State Encampment Resolution Funding grant funds, which have enabled the City to master lease two motels (a third has been leased as well with Measure P during this time period), all of which have been used to make substantial progress in resolving and reducing the health and safety impacts at Berkeley's largest encampments, including those in People's Park and in the Gilman District. The HRT has applied to the State for a third round of ERF funding to master lease a fourth motel, and is awaiting the State's determination. Since September 2021, the HRT has conducted 58 encampment closures across the city, 38 deep cleaning operations, and 11 RV closures, for a total of 107 interventions. 79% of all closures and cleanings have been centered in West and South Berkeley, reflecting the team's commitment to serving those areas of the City that are historically socioeconomically disadvantaged and thus more likely to experience street homelessness. Additionally, the team has removed over 1 million total pounds of trash and debris from our streets, and has offered nearly 650 people shelter, with a total shelter acceptance rate of 46%. Overall, and though challenges do indeed remain, as a direct result of the HRT's work, the City has fewer encampments and is less impacted by street homelessness than before the team launched in 2021.

- **Office of the Budget and Fiscal Management:**
  - Recipient of the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award for the FY 2023 & FY 2024 Adopted Budget Book.
- **Office of Economic Development**

  OED is a relatively small Division (8 FTE) with a unique role in directly assisting Berkeley's business, artistic and cultural communities and sectors. In FY24, OED completed the implementation of a suite of recovery programs from a variety of funding sources including the American Rescue Plan Act (ARPA). In addition, OED also advanced and/or completed a number of high-profile revenue-generating projects in FY 23-24, that were indicated as goals in the last budget cycle, including:

  - Facilitating Catalytic Development at West Berkeley Opportunity Sites (e.g. Pacific Steel)
  - Civic Center Phase II – Design Concept Adoption
  - Establishing Parking Benefit Districts (Gilman and Lorin)
  - IKE Kiosk – Location Selection Phase 2
  - Additional Zoning Ordinance Modifications to Support Small Business
  - Outdoor Commerce (Transition to Permanence) Support & Implementation

- Bayer Health Care Development Agreement Implementation
- Succession Planning – Worker Owned Cooperatives
- Developing a Capital funding program for Cultural Arts/Artist space
- Development of Poet Laureate Program

OED publishes two frequent, resource-rich newsletters (Civic Arts and OED Updates) and other baseline programs include:

- Revolving Loan Fund (RLF) – The City of Berkeley's Revolving Loan Fund (RLF) is federally funded by the Economic Development Administration (EDA) and provides access to capital for businesses that don't qualify for traditional commercial loans. COVID-19 Resiliency Loan Program (RLP) - In July of 2020, The City was awarded a $814,000 federal CARES Act grant to provide additional funding to existing businesses. Using the grant, OED launched the COVID-19 Resiliency Loan Program (RLP) for Berkeley businesses that are at least two years old and have less than 50 employees. This program streamlines the approval of 0%-1% interest loans for businesses in need of working capital, to provide additional assistance and support for Berkeley's entrepreneurs. To date, 18 loans have been executed (totaling $793,000) and the program is now serviced by Working Solutions, a certified Community Development Financial Institution.
- Grants for artists and cultural practitioners – In 2023 the City of Berkeley Civic Arts program provided grants to support a vibrant arts ecosystem, strengthen diverse cultural expressions, and ensure equitable access to arts and culture throughout Berkeley. Civic Arts Grants Awarded in 2023 included: 11 individual arts project grants ($44,000), 31 community festivals ($199,983) and 55 arts organizations ($454,799). The City also leveraged a matching grant from the National Endowment for the Arts to create a new Civic Arts grant program with $60,000 to distribute in grants (up to $5,000 each) for: Berkeley nonprofit (not-art specific) organizations producing arts and cultural programming in partnership with an arts organization or teaching artist; or Greater Bay Area arts nonprofit organizations producing arts and cultural programming in Berkeley. A new program, the Capital Projects Grants, was funded with $300,000 in December of 2023 and established to retain and sustain the vitality of Berkeley's arts sector through real estate and capital project support. In 2024 grants of up to $150,000 each will be awarded to Berkeley-based nonprofit arts and cultural organizations to help them stay in Berkeley.
- Business Outreach and Technical Assistance – In calendar year 2023, the Office of Economic Development (OED) conducted outreach and technical assistance activities, including fielded thousands of direct business inquiries by phone & email, and partnered with the Berkeley Chamber to organize Berkeley Business District Network (BBDN) Forums for the business community at large to gain information, ask questions and share resources related to ongoing commercial district management and special events.
- Equity-focused programming for the innovation sector – Berkeley Ventures, Berkeley Values was launched in 2019 to align the growth of Berkeley's innovation sector with the community values of diversity, equity and inclusion. Berkeley Ventures Berkeley Values programming includes activities that engage Berkeley startup founders, funders, and STEM industry professionals to build a local economy that benefits our entire community. Programs include: STEM CareerX Day tours for Berkeley High School students at local startups and innovation companies, developing a community

of practice for Berkeley investors focused on implementing diversity, equity and inclusion (DEI) best practices. In 2023, dozens of Berkeley High School students saw how their science, technology, engineering and math (STEM) skills apply in Berkeley's workplaces during the 8 STEM CareerX Tours that took place at a total of 11 companies in 2023.

- Business success planning for worker owned cooperatives – Beginning in 2018, OED partnered with Project Equity to meet the local demand for business succession planning; and provide technical assistance to Berkeley's businesses wishing to transition to employee ownership. Special funds (ARPA dollars) were leveraged to support a multi-year engagement with Project Equity. The funds enable Project Equity to stay as an on-call advisor to businesses in Berkeley that want to transition to worker ownership. Project Equity's work also implements strategies to measure business retention risk in Berkeley on an ongoing basis.
- OED participated in the National League of Cities (NLC) Cities for Inclusive Entrepreneurship (CIE) cohort program. In late 2022, the City of Berkeley was awarded a grant to join a cohort led by the National League of Cities' Cities for Inclusive Entrepreneurship program to explore ways to work with local business network partners to strengthen relationships with Berkeley's Latinx and Black-owned businesses and support their scale-up, expansion, and continuity. Outdoor Commerce - Berkeley's City Council authorized a "Path to Permanence" ordinance in June 2021 to permanently permit outdoor dining and commerce and commerce in the public right of way, which the Office of Economic Development was instrumental in coordinating. OED also provided technical assistance to interested businesses, and developed a grant program for outdoor commerce applicants. As of December 2023, there are 40 installations of outdoor commerce in Berkeley. In 2024, with the ending of the state of emergency, Berkeley's outdoor commerce participants will begin to contribute outdoor commerce use fees to the city's parking fund.
- #BerkeleyHolidays Gift Fair, Berkeley Bucks Marketing Campaign – Local Shopping - A partnership between OED, the Berkeley Chamber, Visit Berkeley and business districts citywide, the #BerkeleyHolidays Gift Guide, local scrip Berkeley Bucks, and marketing campaign promoted local shopping during the holiday season and featured an in-person holiday fair in Downtown Berkeley in December of 2023.
- Discovered in Berkeley – Local Business Marketing and advertising - The #DiscoveredinBerkeley business marketing campaign was launched in 2019 to, "inspire pride among Berkeley residents and business owners alike about the amazing commercial activity happening in the neighborhoods where they live and work, encourage local shopping, raise awareness of the business services offered by the City's Office of Economic Development and enhance Berkeley's reputation as a good place to do business." The 'Discovered in Berkeley' local marketing campaign featured a thoughtful roster of unique local-serving storefront businesses and the business districts in which they reside, by highlighting Berkeley businesses that fall into the categories of "Food Forward," "The Upcycle," "Dare to Share", and "Local Love."
- Business Improvement Districts – The City facilitates five business improvement districts (BIDs) in the Downtown, Telegraph, Elmwood, North Shattuck, and Solano commercial districts that generate funds through a self-assessment to help promote and maintain their districts. There is also a city-wide Tourism BID which is funded by the self-assessment of Berkeley's hotels and motels and directly supports Visit

Berkeley, the City's Convention and Visitor's Bureau. Over the past year, the City has continued to provide technical assistance to each of the BIDs, with particular focus on bolstering the wider Berkeley Business District Network (BBDN) (an organization which all commercial districts participate in), increasing the frequency of meetings to allow for improved communication and sharing across district networks. Establishment of two new parking business improvement districts are underway in the Lorin and Gilman districts for 2024, and an expansion of the Elmwood BID will become operational in 2025.

- **Reimagining Public Safety:**
  - Strategic Leadership Positions: The hiring of key Reimagining Public Safety roles, including the Assistant to the City Manager serving as the Reimagining Public Safety Project Coordinator and the Diversity, Equity, and Inclusion (DEI) Officer, has been central to driving the initiative. These positions enhance leadership and support for cross-departmental collaboration and embed equity and justice within the City's operations.
  - Enhanced Grant Strategy: With a $100,000 allocation for fiscal years 2023 and 2024 ($200,000 total), the City has improved its grant application process through partnerships with skilled consultants. This effort aims to secure funding for safety and community well-being initiatives, targeting both state and federal grants focused on resilience, equity, and community enhancement.

City Manager's Office Financial Summary

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Proposed
EXPENDITURES						
By Type:						
Salaries & Benefits	8,422,200	8,691,591	8,955,596	10,217,503	11,075,330	11,297,382
Services & Materials	4,853,341	8,420,108	9,724,758	5,694,999	5,688,999	5,688,999
Capital Outlay	30,737	37,039	46,997	-	-	-
Internal Services & All Other	850,519	1,268,277	1,099,577	976,683	995,126	995,126
	14,156,797	**18,417,015**	**19,826,928**	**16,889,185**	**17,759,455**	**17,981,507**
By Division:						
Administration	3,416,611	4,018,720	4,369,155	4,209,458	4,633,331	4,704,656
Neighborhood Services	1,416,390	2,369,795	4,621,160	1,914,506	2,034,346	2,079,311
Animal Services	2,081,601	2,046,383	2,057,227	2,358,550	2,479,262	2,526,512
Code Enforcement	113	-	-	-	-	-
Police Review Commission	741,701	6,665	910	-	-	-
Budget & Fiscal Management	875,027	1,068,171	1,125,329	1,108,303	1,219,469	1,237,320
Economic Development 250 Econ Dev - Admin	4,982,525	8,677,048	7,448,377	7,055,532	7,125,646	7,161,373
2020 Vision	642,829	230,233	204,770	242,836	267,401	272,335
	14,156,797	**18,417,015**	**19,826,928**	**16,889,185**	**17,759,455**	**17,981,507**
By Fund:						
GF - Discreationary	11,102,637	12,034,756	13,385,434	13,150,235	14,309,805	14,527,225
Animal Shelter	20,682	30,466	30,075	52,480	52,480	52,480
Business Economic Development	23,122	551,168	371,594	156,387	156,387	156,387
Cultural Trust	110,292	243,159	360,496	110,372	116,780	119,854
Public Art	16,406	14,800	52,178	118,718	121,001	122,366
Shelter Operations	-	20,953	-	-	-	-
Mental Health Service Act	233,059	-	-	-	-	-
One-Time Grant:No Cap Exp	8,400	336,377	2,049,080	-	-	-
FEMA	-	22,000	-	-	-	-
ARPA - Local FIscal Recovery	-	2,364,846	87,500	-	-	-
Capital Improvements	7,213	168	191,783	-	-	-
Funds Replacement	275,857	288,124	289,143	298,981	-	-
Meas T1 - Infrstr and Fac	267,670	29,668	358	-	-	-
Zero Waste	47,890	42,424	29,890	72,313	73,303	73,496
Berkeley Tourism Bus. Imp. Dst	219,032	333,119	847,770	697,882	697,882	697,882
Elmwood Bus. Imp. Dist	30,000	30,000	33,518	30,000	30,000	30,000
Solano Ave Bus. Imp. Dist	25,005	30,014	25,039	25,000	25,000	25,000
Telegraph Bus. Imp. Dist	493,029	761,808	370,065	583,315	583,315	583,315
North Shattuck Bus. Imp. Dist	-	-	102,539	210,363	210,363	210,363
Dwntwn Berk Prop and Impr Dist	1,276,503	1,283,165	1,600,466	1,383,139	1,383,139	1,383,139
	14,156,797	**18,417,015**	**19,826,928**	**16,889,185**	**17,759,455**	**17,981,507**

City Manager's Office Financial Summary

All Funding Sources | **Division: Administration**

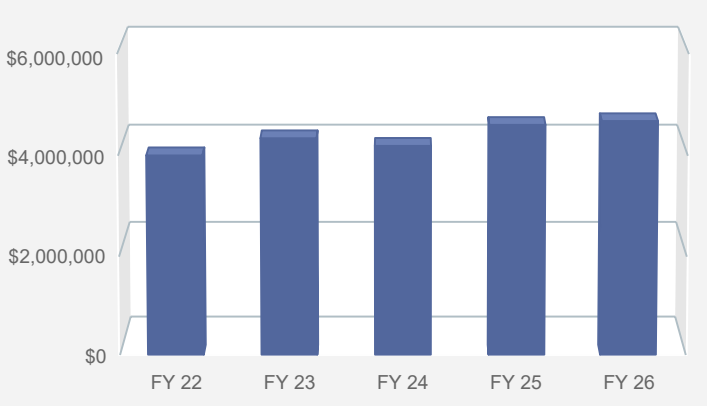
Mission Statement

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

Selected Service Objectives

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

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 22	FY 23	Adopted FY 24	Proposed FY 25	% Change From PY	Proposed FY 26	% Change From PY
Expenditure Category							
Salaries & Benefits**	$ 3,163,722	$ 3,114,530	$ 3,569,430	$ 3,987,961	11.73%	$ 4,059,286	1.79%
Services & Materials	434,016	817,306	96,731	96,731	0.00%	96,731	0.00%
Capital Outlay	-	13,872	-	-	0.00%	-	0.00%
Internal Services & All Other	420,982	423,447	543,297	548,639	0.98%	548,639	0.00%
Adopted Tier 1 Funding *							
Total Expenditures	**$ 4,018,720**	**$ 4,369,155**	**$ 4,209,458**	**$ 4,633,331**	**10.07%**	**$ 4,704,656**	**1.54%**
Annual Percentage Change		8.72%	(3.66%)	10.07%		1.54%	

** FY 2025 and FY 2026 Salaries and Benefits, the amounts include General Fund salary savings target.

City Manager's Office Financial Summary

All Funding Sources | **Division: Neighborhood Services**

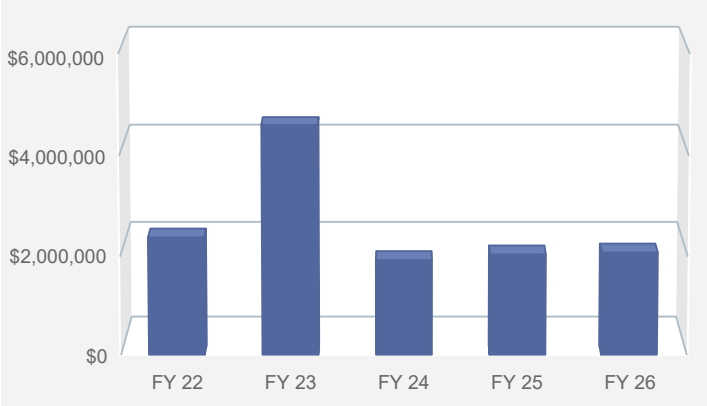
Mission Statement

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

Selected Service Objectives

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

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 22	FY 23	Adopted FY 24	Proposed FY 25	% Change From PY	Proposed FY 26	% Change From PY
Expenditure Category							
Salaries & Benefits	$ 1,598,469	$ 1,616,074	$ 1,756,841	$ 1,876,681	6.82%	$ 1,921,646	2.40%
Services & Materials	717,267	2,918,089	126,267	126,267	0.00%	126,267	0.00%
Capital Outlay	-	33,125	-	-	0.00%	-	0.00%
Internal Services & All Other	54,059	53,872	31,398	31,398	0.00%	31,398	0.00%
Adopted Tier 1 Funding *							
Total Expenditures	**$ 2,369,795**	**$ 4,621,160**	**$ 1,914,506**	**$ 2,034,346**	**6.26%**	**$ 2,079,311**	**2.21%**
Annual Percentage Change		95.00%	(58.57%)	6.26%		2.21%	

City Manager's Office Financial Summary

All Funding Sources | **Division: Animal Services**

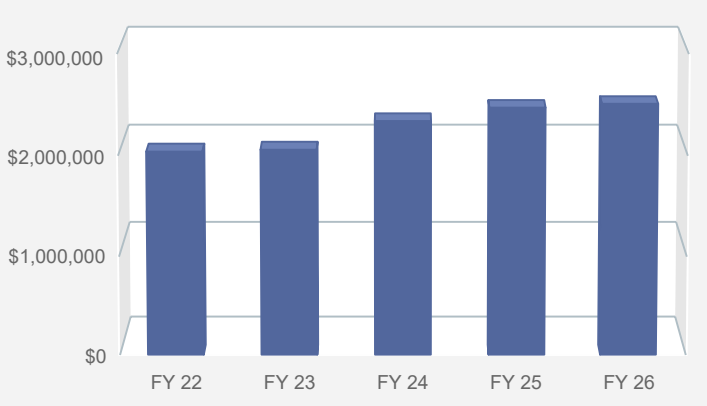
Mission Statement

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

Selected Service Objectives

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

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 22	FY 23	Adopted FY 24	Proposed FY 25	% Change From PY	Proposed FY 26	% Change From PY
Expenditure Category							
Salaries & Benefits	$ 1,488,897	$ 1,473,672	$ 1,812,103	$ 1,932,815	6.66%	$ 1,980,065	2.44%
Services & Materials	358,637	416,051	377,189	377,189	0.00%	377,189	0.00%
Capital Outlay	37,039	-	-	-	0.00%	-	0.00%
Internal Services & All Other	161,810	167,504	169,258	169,258	0.00%	169,258	0.00%
Adopted Tier 1 Funding *							
Total Expenditures	**$ 2,046,383**	**$ 2,057,227**	**$ 2,358,550**	**$ 2,479,262**	**5.12%**	**$ 2,526,512**	**1.91%**
Annual Percentage Change		0.53%	14.65%	5.12%		1.91%	

City Manager's Office Financial Summary

All Funding Sources

Division: Budget & Fiscal Management

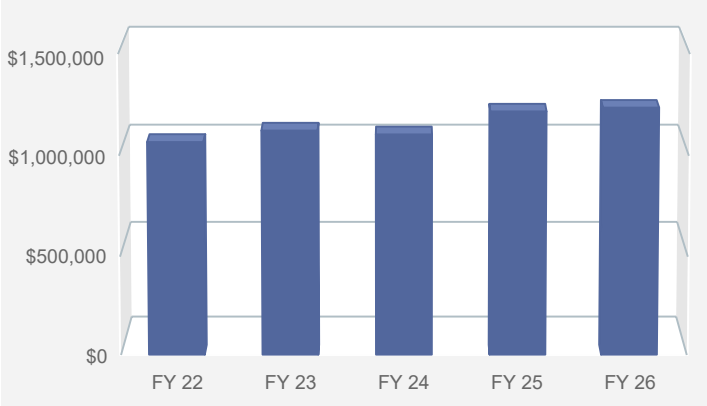
Mission Statement

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

Selected Service Objectives

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

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 22	FY 23	Adopted FY 24	Proposed FY 25	% Change From PY	Proposed FY 26	% Change From PY
Expenditure Category							
Salaries & Benefits	$ 1,051,022	$ 1,100,991	$ 1,088,794	$ 1,199,960	10.21%	$ 1,217,811	1.49%
Services & Materials	5,215	12,404	10,575	10,575	0.00%	10,575	0.00%
Internal Services & All Other	11,934	11,934	8,934	8,934	0.00%	8,934	0.00%
Adopted Tier 1 Funding *							
Total Expenditures	**$ 1,068,171**	**$ 1,125,329**	**$ 1,108,303**	**$ 1,219,469**	**10.03%**	**$ 1,237,320**	**1.46%**
Annual Percentage Change		5.35%	(1.51%)	10.03%		1.46%	

City Manager's Office Financial Summary

All Funding Sources

Division: Economic Development 250 Econ Dev - Admin

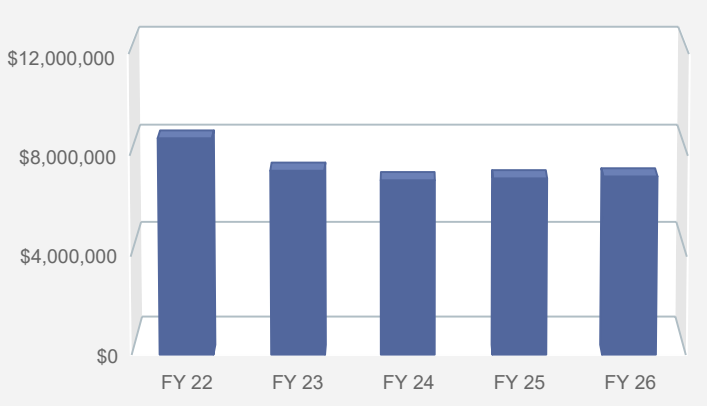
Mission Statement

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

Selected Service Objectives

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

Five-Year Expenditures



Five Year History

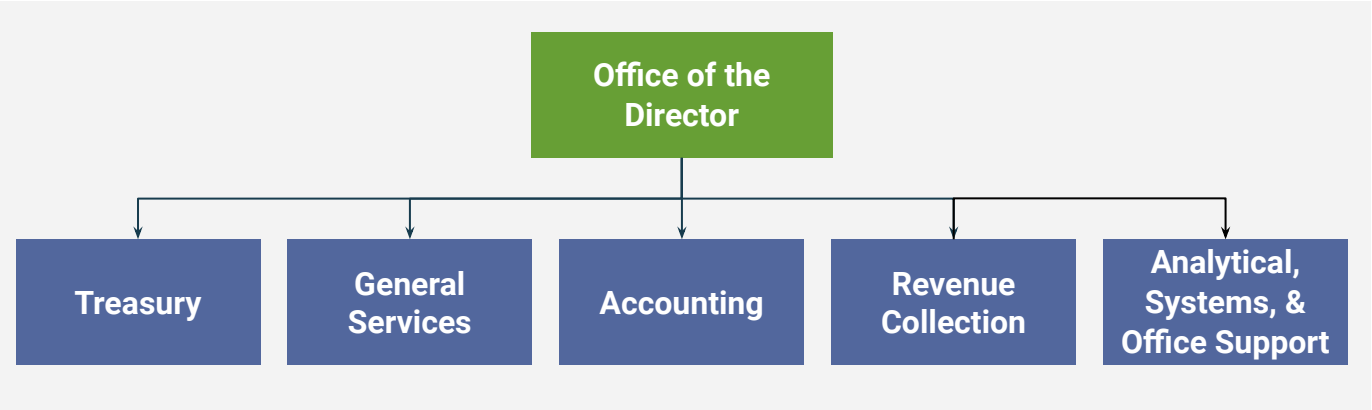
	Audited Actual		Budget				
	FY 22	FY 23	Adopted FY 24	Proposed FY 25	% Change From PY	Proposed FY 26	% Change From PY
Expenditure Category							
Salaries & Benefits	$ 1,156,635	$ 1,446,059	$ 1,755,499	$ 1,818,512	3.59%	$ 1,854,239	1.96%
Services & Materials	6,901,421	5,559,998	5,076,237	5,070,237	(0.12%)	5,070,237	0.00%
Internal Services & All Other	618,992	442,320	223,796	236,897	5.85%	236,897	0.00%
Adopted Tier 1 Funding *							
Total Expenditures	**$ 8,677,048**	**$ 7,448,377**	**$ 7,055,532**	**$ 7,125,646**	**0.99%**	**$ 7,161,373**	**0.50%**
Annual Percentage Change		(14.16%)	(5.27%)	0.99%		0.50%	

Finance

Mission Statement

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

Organizational Chart



Finance Overview

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

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

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

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

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

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

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

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

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

Challenges

Finance Department challenges include:

- **Recruitment and Retention of Qualified Staff:** The inability to find new personnel to replace retiring employees and fill long-vacant positions has led to increased workload and decreased effectiveness.
- **Limited Payment Options for Customers:** In order to give the public more options to pay taxes and fees, we must invest in technology and infrastructure improvements.
- **Issuance and Administration of Measure T1, Measure O, & General Obligation Bonds:** The ability to administer and manage the large spending plans for these initiatives requires continuing Finance resources.
- **ERMA (Enterprise Resource Management Application):** Finance will commence work on Phase 3 of the City's Munis Financial System (Accounts Receivable/General Billing modules) in FY 2025. We have limited staff capacity, and implementing a new revenue and cash receipting system requires near full-time commitment of subject matter experts that are already at capacity with current operations.
- **P-card: Implementation and Administration of a Citywide P-card program.** The challenges with transitioning to a p-card program involve defining any procedural changes, creating new users in the p-card system (including structural reporting changes), training staff and p-card program administrators, and the complexities of rolling out new cards to the existing group of cardholders.
- **Aging and Inadequate Financial Systems:** Working with older systems from previous decades causes process inefficiencies, requires additional staff resources to conduct City business, and offers limited functionality to our external customers.

Accomplishments

Highlights of recent Finance Department accomplishments include:

- **Business License Taxes**: In FY 2024, the Revenue Collection Division increased the efficiency of the business license program, by:
  - Further expanding online renewals and payments (50% increase)
  - Continuing the audit program of non-compliant businesses
  - Improving system processes for increased effectiveness
- **Marina Fees Online Payment Portal:** The Treasury Division and Financial Systems Group implemented a new payment portal for customers, so they are able to pay for Marina berth rentals and other associated fees online. This increases convenience for City Marina customers and the efficiency of City operations.
- **Revenue Enhancement:** For 2024, the Finance Department conducted audits on rental properties, both commercial and residential. These efforts combined to produce an increase in revenue.
- **Procurement Award: In 2024, the City won the Award for Excellence in Procurement**. The AEP award shows the City meeting or exceeding stringent best practices in public procurement as defined and awarded by the National Procurement Institute.

- **Amendment of Formal Competitive Threshold**: Based on both regional and statewide research, amended the competitive threshold to align with City Manager signing authority. Increasing efficiency for departments in terms of going to market to compete for goods, non-construction services, and low value trade services.
- **Implementation of GASB Statements:** In accordance with GASB 96, the Accounting division changed the way we account for the costs associated with subscription-based software arrangements.

Finance Financial Summary

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Proposed
EXPENDITURES						
By Type:						
Salaries & Benefits	6,492,503	6,771,576	6,908,318	8,601,056	10,105,785	10,245,871
Services & Materials	688,243	974,685	965,075	985,496	985,496	985,496
Capital Outlay	-	-	5,480	33	33	33
Internal Services & All Other	965,266	992,328	993,476	1,020,559	1,115,400	1,115,536
	8,146,012	**8,738,589**	**8,872,349**	**10,607,144**	**12,206,714**	**12,346,936**
By Division:						
Office of Finance Director	1,984,584	2,218,687	2,120,947	1,749,773	2,029,512	2,047,721
Treasury	1,427,652	1,364,967	1,404,324	2,303,128	2,752,235	2,763,875
Accounting	1,652,158	1,679,819	1,766,267	1,866,549	2,077,591	2,115,188
Revenue Collection	2,094,049	2,228,410	2,206,751	3,175,177	3,457,027	3,502,518
General Services	987,569	1,246,706	1,374,060	1,512,517	1,890,349	1,917,634
	8,146,012	**8,738,589**	**8,872,349**	**10,607,144**	**12,206,714**	**12,346,936**
By Fund:						
GF - Discreationary	6,682,934	6,827,438	7,075,972	8,179,371	9,685,629	9,798,627
U1 - Housing	83,327	277,789	203,793	406,541	417,352	422,266
Library - Tax	19,503	20,240	20,223	20,521	21,568	22,036
Special Tax for Disabled	19,503	20,239	20,222	20,585	21,627	22,096
Paramedic Assessment District	19,503	20,239	20,222	20,585	21,627	22,096
Park Tax	19,503	20,239	20,222	20,585	21,627	22,096
Meas GG - Fire Preparation Tax	19,503	20,239	20,222	20,585	21,627	22,096
Street Lighting	21,712	22,213	22,731	23,112	23,793	24,262
Park Acquisition Development	157	176	167	-	-	-
Zero Waste	831,211	984,112	873,698	1,215,832	1,277,329	1,291,790
Private Sewer Lateral	-	-	-	28,352	28,352	28,352
Clean Storm Water	21,710	22,213	22,731	23,112	23,793	24,262
Parking Meter Fund	-	-	-	40,000	40,000	40,000
Equipment Replacement	166,533	171,338	172,237	174,637	181,244	183,349
Central Services	221,410	311,850	379,687	392,741	399,519	401,512
CFD No. 1 Mello-Roos	19,503	20,264	20,222	20,585	21,627	22,096
	8,146,012	**8,738,589**	**8,872,349**	**10,607,144**	**12,206,714**	**12,346,936**

Finance Financial Summary

All Funding Sources

Division: Office of Finance Director

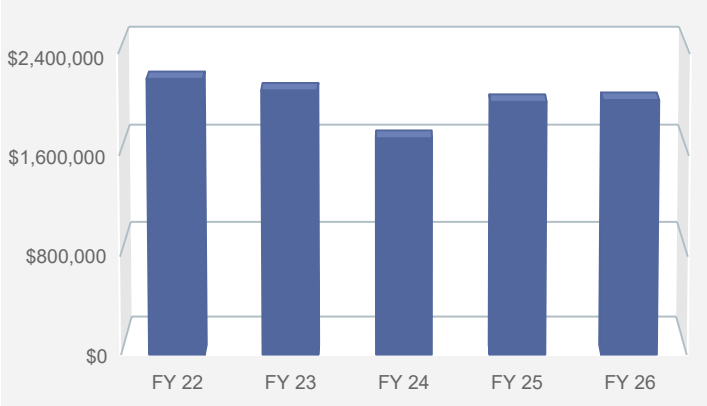
Mission Statement

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

Selected Service Objectives

- Serves as the City's Chief Financial Officer, Investment Manager, and City Treasurer.
- Provides expert, professional assistance to City management and City Departments on financial, accounting
- Administers the annual budget and directs day-to-day financial operations
- Provides revenue and economic forecasting to City policymakers and stakeholders

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 22	FY 23	Adopted FY 24	Proposed FY 25	% Change From PY	Proposed FY 26	% Change From PY
Expenditure Category							
Salaries & Benefits**	$ 1,147,498	$ 1,166,499	$ 824,347	$ 992,743	20.43%	$ 1,010,952	1.83%
Services & Materials	508,362	396,121	367,099	367,099	0.00%	367,099	0.00%
Internal Services & All Other	562,827	558,327	558,327	669,670	19.94%	669,670	0.00%
Adopted Tier 1 Funding *							
Total Expenditures	**$ 2,218,687**	**$ 2,120,947**	**$ 1,749,773**	**$ 2,029,512**	**15.99%**	**$ 2,047,721**	**0.90%**
Annual Percentage Change		(4.41%)	(17.50%)	15.99%		0.90%	

** FY 2025 and FY 2026 Salaries and Benefits, the amounts include General Fund salary savings target.

Finance Financial Summary

All Funding Sources

Division: Treasury

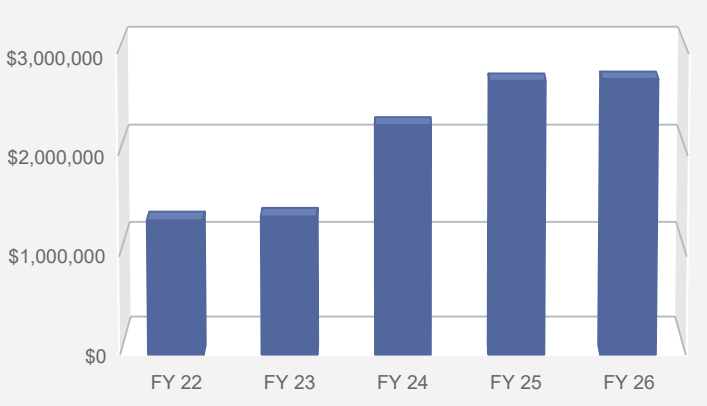
Mission Statement

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

Selected Service Objectives

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

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 22	FY 23	Adopted FY 24	Proposed FY 25	% Change From PY	Proposed FY 26	% Change From PY
Expenditure Category							
Salaries & Benefits	$ 1,325,806	$ 1,354,102	$ 2,222,223	$ 2,671,330	20.21%	$ 2,682,970	0.44%
Services & Materials	39,161	44,742	80,905	80,905	0.00%	80,905	0.00%
Capital Outlay	-	5,480	-	-	0.00%	-	0.00%
Adopted Tier 1 Funding *							
Total Expenditures	**$ 1,364,967**	**$ 1,404,324**	**$ 2,303,128**	**$ 2,752,235**	**19.50%**	**$ 2,763,875**	**0.42%**
Annual Percentage Change		2.88%	64.00%	19.50%		0.42%	

Finance Financial Summary

All Funding Sources

Division: Accounting

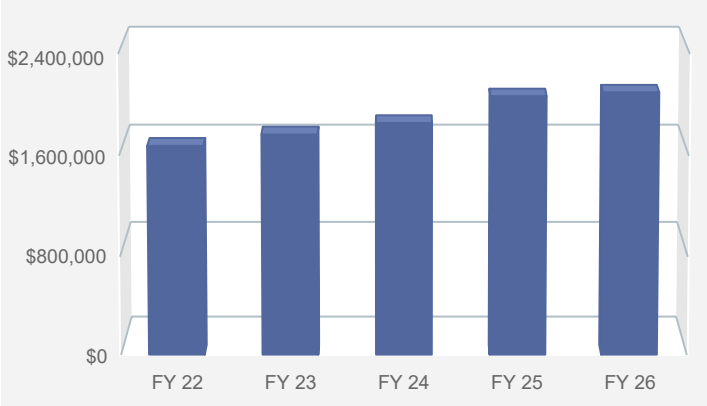
Mission Statement

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

Selected Service Objectives

- Responsible for the preparation of various financial and accounting reports, including the Annual Comprehensive Financial Report (ACFR), State Controller's reports, quarterly grants report, sales tax returns, payroll, and the city's indirect cost allocation plans.
- Performs bank reconciliations, and manages all external financial audits on behalf of the City.
- Directs the maintenance of the City's automated accounting system, including the general ledger and all required subsidiary ledgers.

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 22	FY 23	Adopted FY 24	Proposed FY 25	% Change From PY	Proposed FY 26	% Change From PY
Expenditure Category							
Salaries & Benefits	$ 1,607,152	$ 1,685,380	$ 1,841,784	$ 2,052,826	11.46%	$ 2,090,423	1.83%
Services & Materials	69,139	77,359	21,237	21,237	0.00%	21,237	0.00%
Internal Services & All Other	3,528	3,528	3,528	3,528	0.00%	3,528	0.00%
Adopted Tier 1 Funding *							
Total Expenditures	**$ 1,679,819**	**$ 1,766,267**	**$ 1,866,549**	**$ 2,077,591**	**11.31%**	**$ 2,115,188**	**1.81%**
Annual Percentage Change		5.15%	5.68%	11.31%		1.81%	

Finance Financial Summary

All Funding Sources

Division: Revenue Collection

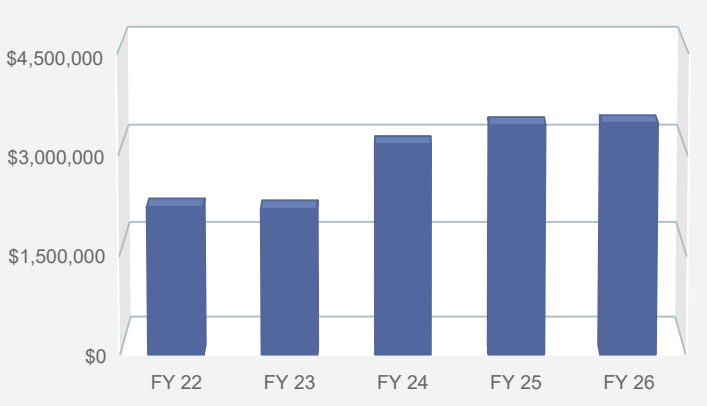
Mission Statement

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

Selected Service Objectives

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

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 22	FY 23	Adopted FY 24	Proposed FY 25	% Change From PY	Proposed FY 26	% Change From PY
Expenditure Category							
Salaries & Benefits	$ 1,661,213	$ 1,613,546	$ 2,493,088	$ 2,791,440	11.97%	$ 2,836,795	1.62%
Services & Materials	165,878	185,154	242,620	242,620	0.00%	242,620	0.00%
Capital Outlay	-	-	33	33	0.00%	33	0.00%
Internal Services & All Other Adopted Tier 1 Funding *	401,319	408,051	439,436	422,934	(3.76%)	423,070	0.03%
Total Expenditures	**$ 2,228,410**	**$ 2,206,751**	**$ 3,175,177**	**$ 3,457,027**	**8.88%**	**$ 3,502,518**	**1.32%**
Annual Percentage Change		(0.97%)	43.88%	8.88%		1.32%	

Finance Financial Summary

All Funding Sources

Division: General Services

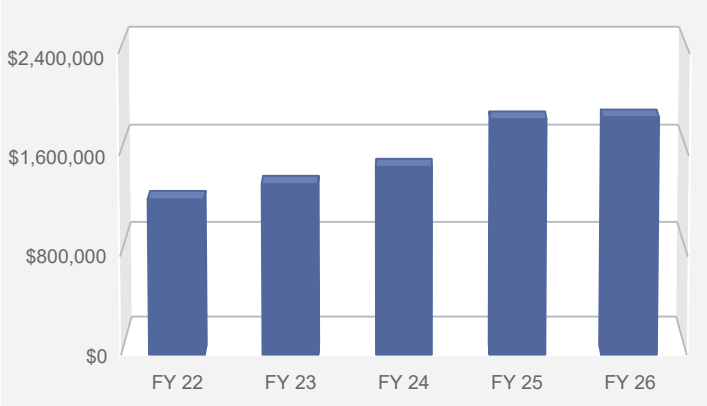
Mission Statement

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

Selected Service Objectives

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

Five-Year Expenditures



Five Year History

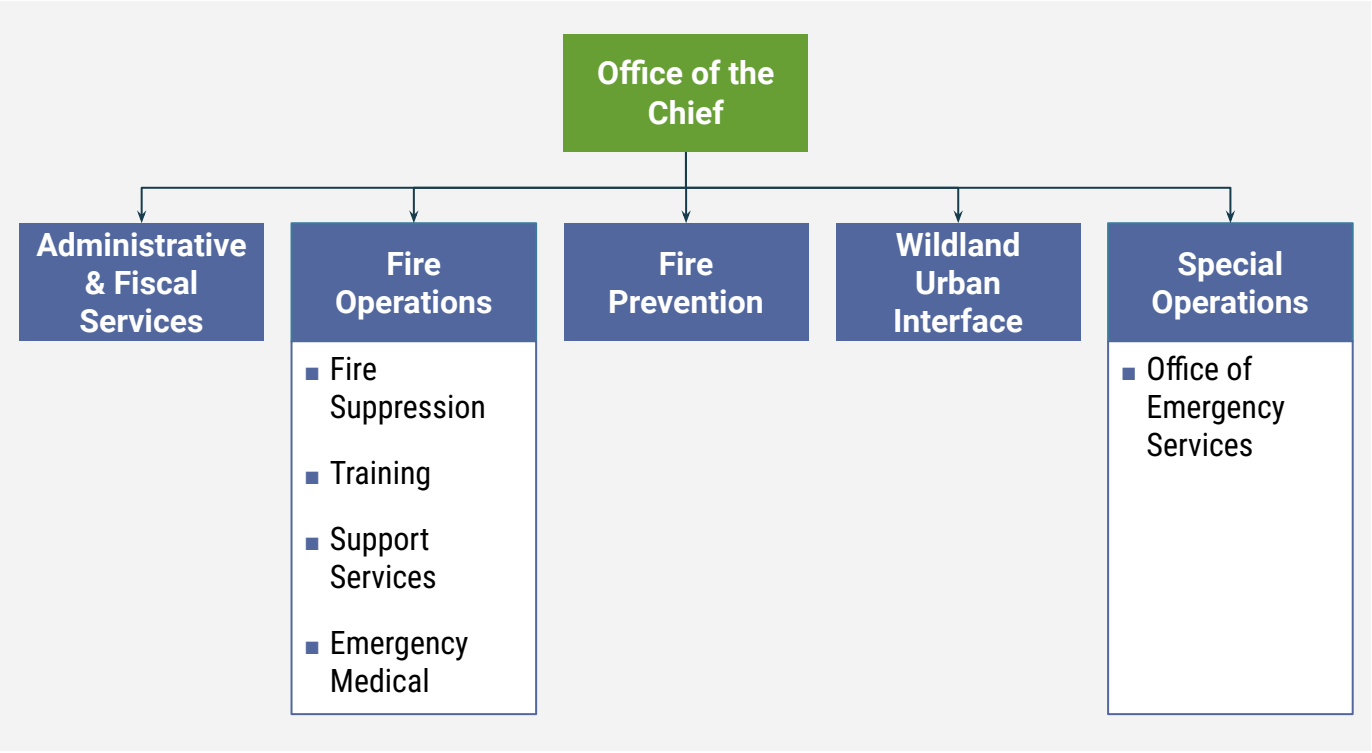
	Audited Actual		Budget				
	FY 22	FY 23	Adopted FY 24	Proposed FY 25	% Change From PY	Proposed FY 26	% Change From PY
Expenditure Category							
Salaries & Benefits	$ 1,029,907	$ 1,088,791	$ 1,219,614	$ 1,597,446	30.98%	$ 1,624,731	1.71%
Services & Materials	192,145	261,699	273,635	273,635	0.00%	273,635	0.00%
Internal Services & All Other	24,654	23,570	19,268	19,268	0.00%	19,268	0.00%
Adopted Tier 1 Funding *							
Total Expenditures	**$ 1,246,706**	**$ 1,374,060**	**$ 1,512,517**	**$ 1,890,349**	**24.98%**	**$ 1,917,634**	**1.44%**
Annual Percentage Change		10.22%	10.08%	24.98%		1.44%	

Fire Department

Mission Statement

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

Organizational Chart



Fire Department Overview

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

- **Office of the Fire Chief:** Organizes, coordinates, and directs the City's fire disaster preparedness efforts, fire prevention, suppression, and emergency medical service programs. The Office also assists City management, fosters cooperative working relationships with community groups and allied agencies, and maintains labor and management relationships.
- **Administrative and Fiscal Services Division:** Provides budget and fiscal policy, payroll, purchasing, administrative systems, record retention compliance, employee training and development, and the labor and management relationship. Oversees strategic planning, grant writing, public record act request responses, performance tracking, and reporting.

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

Challenges

The Fire Department's challenges include increasing expectations for service delivery, managing a rapid expansion of the organization, and the need for adequate facility space. Additional challenges include; creating long-term plans that account for changing the mission of the organization and the replacement of predictable capital assets and infrastructure.

- **Service Delivery:** The Fire Department's basic structure has remained unchanged since the 1980s, but the demand and need for services has greatly increased. The organization is reorganizing itself to better respond to the needs of the community using the results from the Standards of Coverage and Community Risk Assessment (SOC), the Community Wildfire Protection Plan (CWPP), Dispatch Needs Analysis (DNA), and the Facilities Master Plan (FMP).
- **Rapid Expansion:** Capital infrastructure, including fire stations, office space, and training grounds are too often in poor condition, undersized, and in need of significant maintenance or replacement. The Department has partnered with Public Works to begin work on a landmark Fire Facilities Master Plan that will provide the leaders of today and tomorrow with a clear needs assessment and plan for the next 20 years.
- **Capital Assets:** The organization needs more space. Staff are working to secure a location for a Fire Department Headquarters and Ambulance Deployment Center within the City. Staff are coordinating with other agencies in the area to develop a shared regional fire training center. The Fire Department has also been working with Finance and the Budget Office to better project and begin to save for predictable capital assets that will need to be replaced.
- **Long Term Plans:** For the past two years the organization has been keenly focused on the analysis of the current situation balanced against the current and future expected needs of the community. Major planning processes concluded with documents that will provide clear pathways for successive leadership teams to work from. These include the Standards of Coverage and Community Risk Assessment (SOC), the Community Wildfire Protection Plan (CWPP), Dispatch Needs Analysis (DNA), and the Facilities Master Plan (FMP).

Accomplishments

The Fire Department's accomplishments include:

- **Facilities Master Plan (FMP):** The purpose of the FMP is to provide City leaders with a long-term strategic approach for addressing the City's aging, undersized, and outdated essential facilities to meet today's needs and anticipated demands on Berkeley's fire and emergency services. The FMP recommends a series of facility improvements necessary to support the Department's mission, comply with building codes and industry standards, and align with best practices in ways that are fiscally responsible in fulfilling the forward-looking mission of the Department.
- **Standards of Coverage and Community Risk Assessment (SOC:** The SOC is the national standard used to define appropriate levels of service and is based on a comprehensive analysis of historical performance; expectations; and existing and projected community risk factors, hazards, population growth and aging, topography, and the density and vertical growth of the build environment. Deployment strategies are then proposed as indicated by the analysis. The SOC will assist the City in determining whether the current

levels of service are appropriate for the risks to be protected and with Council and community expectations.

- **Community Wildfire Protection Plan (CWPP):** The intent of the City of Berkeley CWPP, which was developed collaboratively by citizens and state and local management agencies in consultation with Federal agencies, are to:
  - Align with the County, CAL FIRE, and Federal cohesive pre-fire strategies, which include educating homeowners and building an understanding of wildland fire, ensuring defensible space and structure ignition resistance, safeguarding communities through fuels treatment, and protecting evacuation corridors.
  - Identify and prioritize areas for hazardous fuel-reduction treatment.
  - Recommend the types and methods of treatment that will reduce damages from wildfire.
  - Recommend measures to reduce the ignitability of structures throughout the City.

Fire & Emergency Services Financial Summary

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Proposed
EXPENDITURES						
By Type:						
Salaries & Benefits	41,987,524	47,866,653	47,345,350	45,401,065	54,807,985	57,051,223
Services & Materials	3,977,712	5,964,677	8,362,548	9,517,836	10,256,148	10,256,148
Capital Outlay	323,404	359,012	2,723,772	1,466,827	1,437,510	1,037,510
Internal Services & All Other	3,603,063	3,823,855	4,440,702	5,931,080	6,395,137	6,395,441
	49,891,703	**58,014,197**	**62,872,372**	**62,316,808**	**72,896,780**	**74,740,322**
By Division:						
Office of the Fire Chief	2,450,217	2,848,347	2,218,789	3,825,239	5,915,097	5,971,099
Fire Operations	45,431,197	51,192,331	55,548,972	51,576,502	59,334,502	60,922,000
Fire Prevention	814,282	1,294,389	1,834,253	2,857,684	2,720,823	2,832,658
Special Operations / OES	1,196,007	1,149,115	709,578	1,305,042	1,287,985	1,314,900
Wildland Urban Interface	-	1,530,015	2,560,780	2,752,341	3,638,373	3,699,665
	49,891,703	**58,014,197**	**62,872,372**	**62,316,808**	**72,896,780**	**74,740,322**
By Fund:						
GF - Discreationary	38,988,843	43,406,933	40,874,523	39,546,062	48,724,615	50,307,564
Paramedic Assessment District	5,018,644	5,391,028	4,178,353	4,960,581	4,464,959	4,718,829
Meas GG - Fire Preparation Tax	4,949,072	4,508,316	5,995,712	5,258,051	5,202,963	5,303,675
UC Settlement	-	819,048	3,001,438	3,381,696	3,561,175	3,619,181
Measure FF - Public Safety	-	3,268,062	7,634,268	8,090,487	10,332,985	10,576,644
One-Time Grant:No Cap Exp	130,385	-	-	-	-	-
FEMA	-	53,356	42,498	-	-	-
UASI Regional Fund	19,100	34,357	1,345	-	-	-
Permit Service Center	86,004	100,788	87,810	90,949	102,169	106,515
CFD No. 1 Diaster Fire Prot	699,655	432,309	1,056,425	988,982	507,914	107,914
	49,891,703	**58,014,197**	**62,872,372**	**62,316,808**	**72,896,780**	**74,740,322**

Fire & Emergency Services Financial Summary

All Funding Sources

Division: Office of the Fire Chief

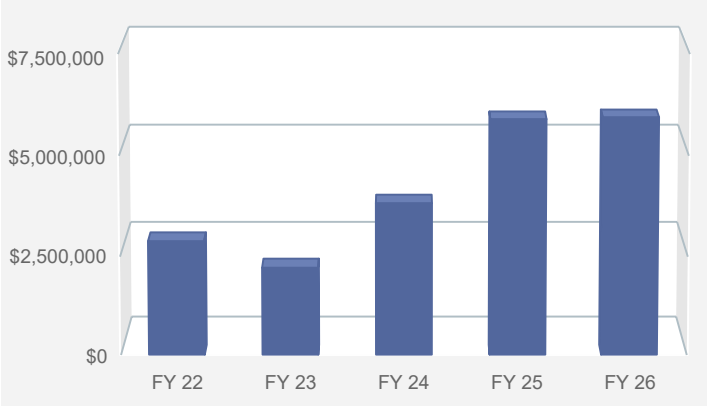
Mission Statement

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

Selected Service Objectives

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

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 22	FY 23	Adopted FY 24	Proposed FY 25	% Change From PY	Proposed FY 26	% Change From PY
Expenditure Category							
Salaries & Benefits**	$ 1,271,778	$ 1,262,004	$ 1,703,261	$ 2,110,946	23.94%	$ 2,166,948	2.65%
Services & Materials	100,904	(479,749)	80,855	1,105,855	1267.70%	1,105,855	0.00%
Internal Services & All Other	1,475,665	1,436,534	2,041,123	2,698,296	32.20%	2,698,296	0.00%
Adopted Tier 1 Funding *							
Total Expenditures	**$ 2,848,347**	**$ 2,218,789**	**$ 3,825,239**	**$ 5,915,097**	**54.63%**	**$ 5,971,099**	**0.95%**
Annual Percentage Change		(22.10%)	72.40%	54.63%		0.95%	

** FY 2025 and FY 2026 Salaries and Benefits, the amounts include General Fund salary savings target.

Fire & Emergency Services Financial Summary

All Funding Sources

Division: Fire Operations

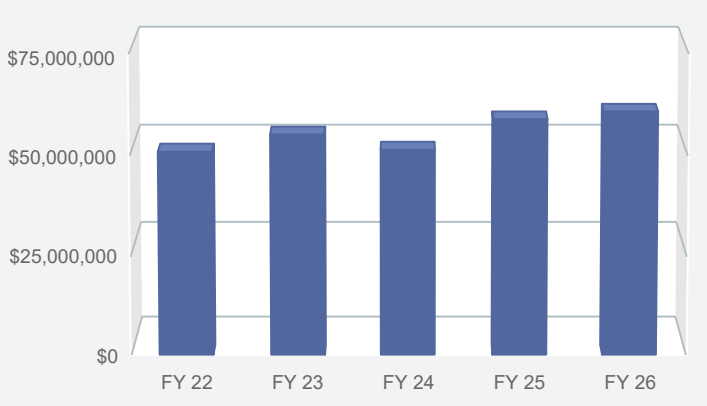
Mission Statement

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

Selected Service Objectives

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

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 22	FY 23	Adopted FY 24	Proposed FY 25	% Change From PY	Proposed FY 26	% Change From PY
Expenditure Category							
Salaries & Benefits	$ 43,695,525	$ 42,659,744	$39,585,302	$48,047,731	21.38%	$50,035,229	4.14%
Services & Materials	4,961,597	7,567,618	7,259,609	6,743,905	(7.10%)	6,743,905	0.00%
Capital Outlay	243,371	2,507,166	858,088	863,223	0.60%	463,223	(46.34%)
Internal Services & All Other	2,291,838	2,814,444	3,873,503	3,679,643	(5.00%)	3,679,643	0.00%
Adopted Tier 1 Funding *							
Total Expenditures	**$ 51,192,331**	**$ 55,548,972**	**$51,576,502**	**$59,334,502**	**15.04%**	**$60,922,000**	**2.68%**
Annual Percentage Change		8.51%	(7.15%)	15.04%		2.68%	

Fire & Emergency Services Financial Summary

All Funding Sources

Division: Fire Prevention

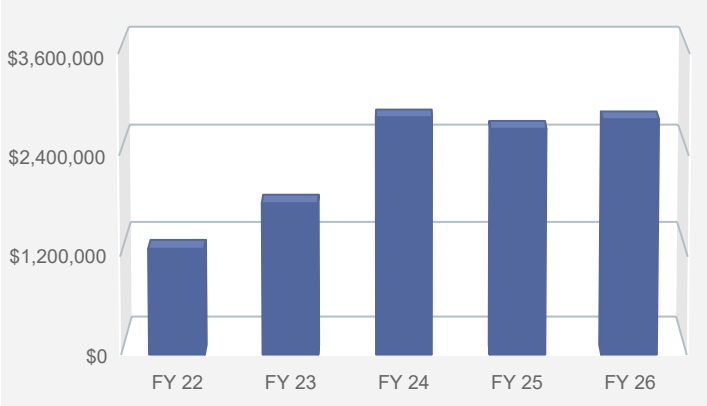
Mission Statement

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

Selected Service Objectives

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

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 22	FY 23	Adopted FY 24	Proposed FY 25	% Change From PY	Proposed FY 26	% Change From PY
Expenditure Category							
Salaries & Benefits	$ 1,109,064	$ 1,536,451	$ 2,270,725	$ 2,133,120	(6.06%)	$ 2,244,651	5.23%
Services & Materials	64,217	85,371	345,535	345,535	0.00%	345,535	0.00%
Capital Outlay	89,131	57,083	224,970	224,970	0.00%	224,970	0.00%
Internal Services & All Other	31,977	155,348	16,454	17,198	4.52%	17,502	1.77%
Adopted Tier 1 Funding *							
Total Expenditures	**$ 1,294,389**	**$ 1,834,253**	**$ 2,857,684**	**$ 2,720,823**	**(4.79%)**	**$ 2,832,658**	**4.11%**
Annual Percentage Change		41.71%	55.80%	(4.79%)		4.11%	

Fire & Emergency Services Financial Summary

All Funding Sources

Division: Special Operations / OES

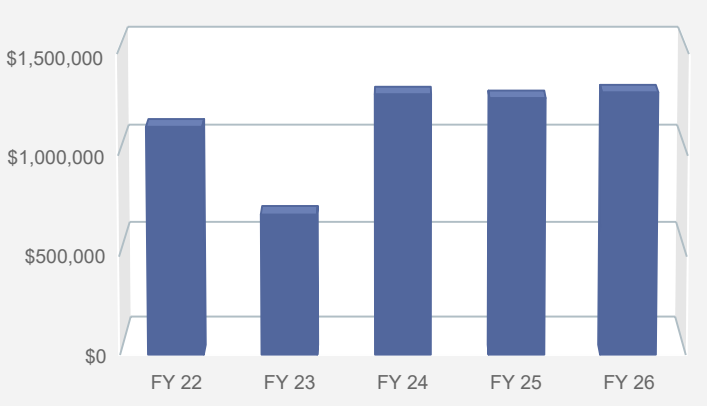
Mission Statement

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

Selected Service Objectives

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

Five-Year Expenditures



Five Year History

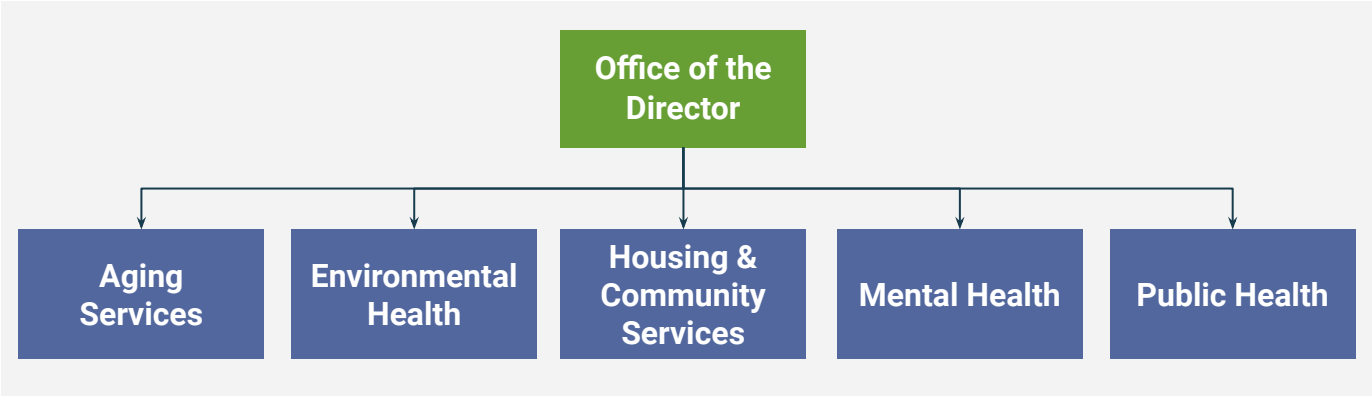
	Audited Actual		Budget				
	FY 22	FY 23	Adopted FY 24	Proposed FY 25	% Change From PY	Proposed FY 26	% Change From PY
Expenditure Category							
Salaries & Benefits	$ 1,042,571	$ 628,214	$ 1,081,392	$ 1,064,335	(1.58%)	$ 1,091,250	2.53%
Services & Materials	80,034	81,364	206,650	206,650	0.00%	206,650	0.00%
Capital Outlay	26,510	-	17,000	17,000	0.00%	17,000	0.00%
Adopted Tier 1 Funding *							
Total Expenditures	**$ 1,149,115**	**$ 709,578**	**$ 1,305,042**	**$ 1,287,985**	**(1.31%)**	**$ 1,314,900**	**2.09%**
Annual Percentage Change		(38.25%)	83.92%	(1.31%)		2.09%	

Health, Housing and Community Services

Mission Statement

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

Organizational Chart



Health, Housing and Community Services Overview

The Department of Health, Housing and Community Services is organized in an Office of the Director (which includes the Public Health Officer Unit, the Administrative and Fiscal Unit, and special projects such as the Youth Empowerment Project and Specialized Care Unit) along with five divisions which support the Department's mission: Aging Services, Housing and Community Services, Environmental Health, Mental Health, and Public Health. Together these divisions provide a wide array of services to the community, including Meals on Wheels for seniors, affordable housing development loans for nonprofit organizations and new policies to improve access to affordable housing, restaurant health inspections, mental health services for people with high level needs, health services at Berkeley High School, and mental health crisis response services. Together, the Department provides the following core services.

- **Office of the Director:** The Office of the Director provides overall leadership, strategic direction, policy development, management, and fiscal oversight that includes budgeting, accounting, payroll, purchasing, and billing external funding agencies. As part of their leadership role, Office of the Director staff work closely with HHCS divisions, community stakeholders, the seven commissions staffed by HHCS as well as the other commissions to prioritize projects that most directly impact the health and wellbeing of the Berkeley community. The Office of the Director also encompasses the Public Health Officer Unit, which identifies and responds to community health threats through communicable disease prevention and control, epidemiology, and vital statistics, and in collaboration with the Public Health Division, develops the Community Health Assessment and develops and implements the Community Health Improvement Plan. The Office of the Director also manages several strategic projects, such as the Specialized Care Unit, the Youth Empowerment Project, and the Department's new Strategic Plan for Health Equity.

- **Aging Services:** The Aging Services Division enhances the well-being and independence of older adults by offering social connections, activities, and lifelong learning. The division operates two vibrant senior centers that offer thousands of classes, events, workshops and day trips as well as a nutritious weekday lunch for older community members. The Meals on Wheels program provides nutritious meals to home-bound seniors. Case managers provide consultation, referral and linkage to community resources. Aging Services provides taxi and van trips for older adults and disabled Berkeley residents to improve quality of life and access to community resources.
- **Environmental Health:** The Environmental Health Division (EH) protects public health and prevents disease by providing education and enforcing state and local health laws at more than 1,200 businesses and facilities across the city. Regulated and permitted programs include all retail food businesses, food service operations at public and private schools, public swimming pools and spas, body art facilities, tobacco retailers and cannabis dispensaries. Further, EH investigates complaints of unhealthy conditions in buildings and neighborhood environments and eliminates nuisance conditions to prevent the spread of disease in the community. Examples include investigation of foodborne illness, responding to and resolving noise complaints, addressing abandoned automobiles, providing vector control services, such as addressing health issues related to encampments due to animal vectors for human disease.
- **Housing and Community Services:** The Housing and Community Services Division (HCS) produces, preserves, and supports affordable housing by working with community partners to help meet the housing needs of Berkeley residents who are low-income, homeless, seniors, disabled, or have special needs. HCS also provides funding and collaborates with community-based organizations to serve chronically unhoused people by providing shelter, coordinated entry to permanent housing, food, hygiene services, and other basic needs support. HCS coordinates the City's community agency funding process and administers Berkeley's Shelter + Care program. HCS also develops innovative housing policies such as the Housing Preference Policy to address historic harms and displacement in Berkeley.
- **Mental Health:** The Mental Health Division (MH) provides intensive services to adults, youth, and children who have high level mental health needs and are eligible for Medi-Cal. It is also the "front door" to the public mental health system, providing on-demand assessment and linkage to care and comprehensive treatment for low-income adults, children, and families with major mental health concerns. The division's Mobile Crisis Team and Crisis Phone Lines respond to mental health emergencies and crisis situations. MH also funds and supports a variety of community service providers and projects that result in culturally responsive services that reach a wide range of City residents, such as school age children, seniors, LGBTQI individuals, transition age youth, and underserved ethnic groups.
- **Public Health:** The Public Health Division (PH) strives to achieve health equity in Berkeley by creating environments that optimize health and well-being for all, and through community-based partnerships. PH provides health education and promotion for tobacco cessation, cardiovascular/heart health, childhood health and nutrition, oral health, and adolescent health. The division oversees and provides adolescent health services at the Berkeley High School and Berkeley Technology Academy Health Centers, and also provides maternal and child health services including prevention programs and targeted case management. The Division also addresses health policy work through the Healthy Berkeley Program and State Tobacco programs to enhance policy, systems, and environment changes to support healthy practices in our communities.

Challenges

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

- **Staffing:** Across the Department, a key challenge and accomplishment in FY24 has been improving staffing levels across Divisions. At the end of FY24, HHCS had a vacancy rate of 25%. Due to close collaboration with the Human Resources Department, the current vacancy rate has dropped to 20% as of the end of Q2 of FY24. In just the first two quarters of FY24, 25 new staff members joined HHCS. Increased staffing levels have improved the functioning and morale in many work units.

  However, HHCS and HR remain challenged by recruiting for positions which require specialized health education, experience, and certifications, such as Mental Health Clinicians, Registered Environmental Health Specialists, and Public Health nurses. Across California there is a shortage of nurses and mental health clinicians, and across the United States, there are shortages of Registered Environmental Health Specialists. These overall workforce challenges for specialized health roles in many Divisions have contributed to the difficulty in fully staffing up the Department.

  In some Divisions, staffing shortfalls in client-serving positions contribute to burnout and overwhelm amongst existing staff. For example, in Aging Services, there are currently two Shelter + Care managers on the case management team who together serve 53 clients with mental health challenges, substance use issues, and other complex needs in addition to housing. Similarly, the City has added multiple, increasingly complex, labor enforcement ordinances which in combination exceed the capacity for staff to meet community needs in a proactive way.

- **Leadership Transition:** The departure of the Department Director and Deputy Director in the third quarter of FY24 will result in a leadership transition that will inevitably bring new challenges as it also brings new opportunities. The breadth and depth of complex subject matter in HHCS, as well as community scrutiny on its activities, require a high level of technical, operational, and political acumen. In order to scale HHCS's leadership up to meet these needs, HHCS is requesting to add two new Deputy Director positions on at least a temporary basis to help guide the Department through the leadership transition.
- **Additional Resource Needs:** A relatively large portion of HHCS's budget comes from special funds and grants from the local, state, and federal levels. These funds are almost all very limited in allowable activities and expected deliverables. This means that most HHCS funds cannot be moved between programs and that the General Fund plays a very important role in supporting local priorities. Significant City investments in new programs, services, and staff over the past few years, combined with a reduced vacancy rate, have resulted in some gaps for non-personnel costs. In some cases, staff need more resources to be as effective as possible. For this reason, HHCS is seeking funding for training programs to make YouthWorks as impactful as possible.

Accomplishments

Highlights of recent HHCS accomplishments include:

- **Expanded Programs:** Many Divisions in HHCS successfully expanded their services and regular activities in FY24**.**

  In FY24, Public Health Officer Unit (PHOU) pivoted from reporting only on COVID-19 data to more comprehensive reporting on infectious diseases, such as COVID-19, influenza, and Respiratory Syncytial Virus (RSV). The PHOU also partnered with a consultant to complete the first phase of a comprehensive Community Health Assessment and Community Health Improvement Process ("Berkeley Wellness Blueprint"), the landscape scan, and looks forward to completing the Community Health Assessment by the end of the current fiscal year.

  The Public Health Division has expanded services at the West Berkeley Family Wellness Center, including increasing the number of families receiving services from the Supplemental Nutrition Program for Women, Infant, and Children (WIC) by 312 since 2021. New services also include a free diaper drive for low-income WIC families and a mobile food pantry, and the resumption of regular Immunization Clinic operations (with 12 community pop-up Flu/ COVID clinics this season), and free community health classes, such as yoga, dance fitness, and mindfulness courses.

  The Aging Services Division achieved a 37% increase in average daily attendance of its senior centers compared to last year. The pandemic had previously decreased the number of daily participants. The transportation program is on track to exceed last year's number of taxi rides provided to seniors. Aging has also developed partnerships with community partners to provide older adults with access to food, counseling, and peer support.

- **Creative solutions for complex challenges:** HHCS has also recently launched programs and policies to help address complex challenges of concern to the community, such as displacement of long time Berkeley residents. The Housing and Community Services Division is implementing the Affordable Housing Preference Policy, which was developed in collaboration with Healthy Black Families. The Affordable Housing Preference Policy (HPP) established seven preferences designed to assist people who were displaced from Berkeley or are facing displacement in Berkeley to receive priority for new affordable housing units. This policy seeks to both address historical harms and ensure Berkeley is livable and diverse community for all.

  In partnership with Bonita House, HHCS also launched the Specialized Care Unit, which supports people experiencing mental health emergencies in Berkeley without police involvement. The Specialized Care Unit includes a peer support counselor, mental health clinician and EMT, who respond to calls in Berkeley 7 days a week, from 6am to 4pm. The team is able to provide immediate support and to connect clients to other services in the community.

- **Operational Strategies & Successes:** In addition to this programmatic work, emerging from the pandemic, HHCS has focused on strengthening the internal structure and culture to ensure the sustainable delivery of vital services.

  HHCS developed a departmental Health Equity Strategic Plan to build cohesion and shared understanding of work and mission and serve as a guiding vision for work. HHCS is currently working to implement the plan across its divisions and to build a shared

vision for health equity through an increased department-wide understanding of the Social Determinants of Health (SDOH) and how each individual's work connects to the SDOH.

The Department is also in the midst of expanding the use of a Results-Based Accountability framework. Both the Aging Services Division and the Public Health Division are currently implementing results-based accountability (RBA) for their programs and are in the process of robust staff training on RBA.

In FY24, HHCS also held department-wide events, such as off-site staff training and teambuilding events, which have encouraged connections across Divisions and helped staff build a shared understanding of the SDOH and the Department's mission and vision. The Office of the Director has also recently restarted a regular internal monthly newsletter, The Program Spotlight, which highlights a team and a staff person from a different Division each month. Finally, HHCS staff participate in a twice-yearly shadow program, which allows staff to spend a few hours shadowing a colleague whose work they would like to learn more about. The Shadow Program has received positive feedback from staff across the Department and helps staff build connections across roles and disciplines, and to learn more about each other's work.

Several divisions, such as Mental Health and Housing & Community Services, have also restructured their roles and duties recently and have found that these restructuring efforts were beneficial to the effectiveness of their work. HCS in particular added new positions that were authorized in the last budget process, which, among other efforts, enabled the division to provide robust support for the Local Preference Policy described above. Environmental Health is pleased to have recently hired a vector control technician, who will be 100% focused on addressing vectors for human disease, such as rats and yellowjackets.

In the past year, the Mental Health Division also completed restructuring its staffing. HHCS has been able to expand types and levels of services provided by the City as well as funded at community agencies due to the funding received through the California Mental Health Services Act. The restructuring was needed to update a structure which has been changing and growing incrementally.

In addition, the Mental Health Division was able to use California Future of Public Health funding to add a staff person for focus on workforce development for mental health clinicians. As described above, the City has challenges hiring qualified mental health clinicians, in part due to a national workforce shortage. The staff person has many initiatives to address these challenges, including working with multiple educational institutions to increase the number of interns at Berkeley Mental Health. Internship experience is mandatory for mental health clinicians, and increasing the number of skilled clinicians with Berkeley connections will hopefully improve the future hiring outlook.

Health, HSG & Community Svc Financial Summary

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Proposed
EXPENDITURES						
By Type:						
Salaries & Benefits	29,612,565	31,552,693	33,183,213	44,914,726	51,068,496	51,737,148
Services & Materials	30,081,780	34,361,825	39,496,432	33,697,847	35,526,745	33,983,794
Capital Outlay	20,652	63,054	208,189	247,062	470,834	470,834
Internal Services & All Other	22,096,344	25,802,445	29,171,818	20,823,901	49,124,172	49,072,672
	81,811,341	**91,780,017**	**102,059,652**	**99,683,536**	**136,190,247**	**135,264,448**
By Division:						
Office of HHCS Director	7,149,839	10,259,280	12,571,076	11,321,282	12,055,229	11,858,970
Environmental Health	1,845,027	1,980,207	1,917,796	2,484,294	2,737,340	2,781,188
Mental Health	15,441,650	14,945,356	15,747,979	22,828,074	26,824,425	26,118,767
Housing & Community Svc	39,861,368	46,486,929	55,737,134	42,931,280	72,120,693	72,315,123
Aging Services	3,935,410	4,149,996	5,031,648	6,057,901	6,427,495	6,476,695
Public Health	6,550,238	7,607,742	7,527,168	10,274,836	12,168,016	11,856,656
Community Funding	7,027,809	6,350,507	3,526,851	3,785,869	3,857,049	3,857,049
	81,811,341	**91,780,017**	**102,059,652**	**99,683,536**	**136,190,247**	**135,264,448**
By Fund:						
GF - Discreationary	25,566,364	32,619,368	28,154,032	31,429,103	32,884,252	33,150,340
U1 - Housing	1,181,981	2,558,137	2,519,882	5,795,465	4,099,985	4,122,592
Special Tax for Disabled	1,341,961	1,482,011	1,569,911	1,653,260	1,682,556	1,716,171
Workforce Investment Act	44,879	3,321	3,321	57,676	58,311	59,100
Fund Raising Activities	59,041	38,783	50,870	64,048	50,333	51,222
Domestic Violence Prevention	11,497	22,596	16,269	26,635	29,065	29,557
Affordable Housing Mitigation	122,134	1,147,689	1,725,823	2,998,899	26,798,048	26,811,950
Affordable Child Care	13,275	6,638	3,319	13,275	13,275	13,275
Inclusionary Housing Program	189,585	560,398	181,503	610,282	712,265	718,432
Condo Conversion Program	38,757	1,095,139	35,085	122,348	509,478	510,819
CDBG	3,053,464	3,453,159	3,325,388	4,616,020	4,389,958	4,418,423
Rental Housing Safety Prog	-	57	-	-	-	-
Meas B - Paratransit	527,845	370,307	(84,569)	36,797	36,797	36,797
Meas BB - Paratransit	49,074	296,138	943,106	969,418	975,667	977,750
Meas GG - Fire Preparation Tax	204,136	78,912	238,567	289,672	308,799	315,325
UC Settlement	-	-	250,000	250,000	250,000	250,000
Vital and Health Statistic	33,340	9,756	1,933	30,292	30,292	30,292
Health State Aid Realignment	391,850	536,327	668,265	1,304,370	1,856,958	1,711,794
Tobacco Control	383,227	359,009	238,693	300,243	368,910	360,036
Mental Health State Aid Realig	2,317,538	2,744,160	2,903,328	4,031,749	5,276,500	5,367,256
ALA CT Abandoned Veh Abt Auth	75,018	61,582	76,072	128,168	121,233	122,551
Shelter Operations	-	150,000	-	-	-	-
Operating Grants - Federal	-	-	-	130,186	35,162	36,362

Health, HSG & Community Svc Financial Summary

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Proposed
Operating Grants - State	1,021,405	1,107,544	5,321,555	976,688	8,260,364	7,974,529
HUD	2,653,521	156,683	1,701,077	819,770	904,340	907,322
ESGP	2,362,313	4,088,704	572,446	273,659	235,744	235,870
Health (General)	1,738,722	2,528,495	2,137,348	2,216,057	2,753,296	2,482,390
Target Case Mgmt/Linkages	406,968	613,862	730,479	1,046,552	1,507,317	1,521,661
Alameda County Tay Tip	13,733	12,992	12,095	35,812	-	-
Mental Health Service Act	7,319,593	7,468,770	7,215,433	10,792,335	11,713,180	11,581,045
Health (Short/Doyle)	3,722,352	3,428,785	4,550,918	6,504,323	7,506,568	7,552,479
Epsdt Expansion Proposal	309,266	445,047	357,837	459,456	493,511	494,992
Sr. Nutrition (Title III)	114,417	155,670	138,328	178,189	214,038	220,843
C.F.P. Title X	364,119	200,869	154,945	160,967	203,566	206,432
Berk Unif Sch Dist Grant	194,101	354,267	305,083	363,548	216,521	222,045
Vector Control	149,459	185,163	172,604	246,781	372,174	378,735
Alameda County Grants	530,494	521,567	421,936	777,675	908,861	918,626
Sr Supportive Social Serv	54,763	54,688	100,171	124,403	126,557	127,211
Family Care Support Prog	78,006	62,429	95,155	88,321	91,307	92,441
Housing Mitigation	-	647,643	159,241	1,126,763	1,126,763	1,126,763
Calhome Program	57,334	(2,209)	-	363,100	200,000	200,000
Community Action Program	485,121	457,373	470,057	281,777	283,416	284,776
One-Time Grant:No Cap Exp	2,910,434	2,874,905	10,820,885	2,922,875	3,067,302	2,335,379
Shelter+Care HUD	5,565,560	5,924,765	6,260,172	6,461,774	6,644,440	6,693,929
Shelter+Care County	650,507	883,047	881,436	906,212	924,119	929,430
Bio-Terrorism Grant	576,922	337,075	582,615	315,162	533,027	544,062
ARPA - Local FIscal Recovery	-	375,808	1,464,932	391,268	372,194	373,311
Capital Improvements	80,888	80,769	81,691	82,596	84,353	84,880
Meas O - Affordable Housing	14,502,309	10,985,356	14,442,925	6,445,567	6,445,567	6,445,567
Sanitary Sewer Operation	343,796	235,599	86,319	464,000	513,878	519,686
BHA - Section 8 Voucher	272	864	1,171	-	-	-
	81,811,341	**91,780,017**	**102,059,652**	**99,683,536**	**136,190,247**	**135,264,448**

Health, HSG & Community Svc Financial Summary

All Funding Sources

Division: Office of HHCS Director

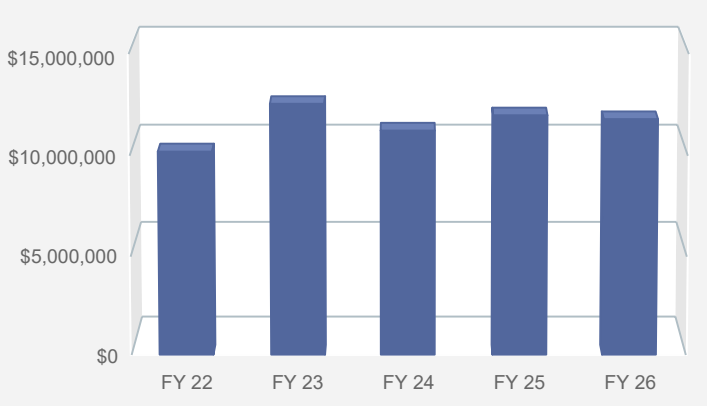
Mission Statement

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

Selected Service Objectives

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

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 22	FY 23	Adopted FY 24	Proposed FY 25	% Change From PY	Proposed FY 26	% Change From PY
Expenditure Category							
Salaries & Benefits**	$ 5,283,571	$ 5,813,791	$ 5,551,429	$ 5,613,787	1.12%	$ 5,763,161	2.66%
Services & Materials	1,700,597	3,407,110	2,266,088	2,348,419	3.63%	2,004,286	(14.65%)
Capital Outlay	5,459	4,979	114,236	338,008	195.89%	338,008	0.00%
Internal Services & All Other	3,269,653	3,345,196	3,389,529	3,755,015	10.78%	3,753,515	(0.04%)
Adopted Tier 1 Funding *							
Total Expenditures	**$ 10,259,280**	**$12,571,076**	**$ 11,321,282**	**$12,055,229**	**6.48%**	**$ 11,858,970**	**(1.63%)**
Annual Percentage Change		22.53%	(9.94%)	6.48%		(1.63%)	

** FY 2025 and FY 2026 Salaries and Benefits, the amounts include General Fund salary savings target.

Health, HSG & Community Svc Financial Summary

All Funding Sources | **Division: Environmental Health**

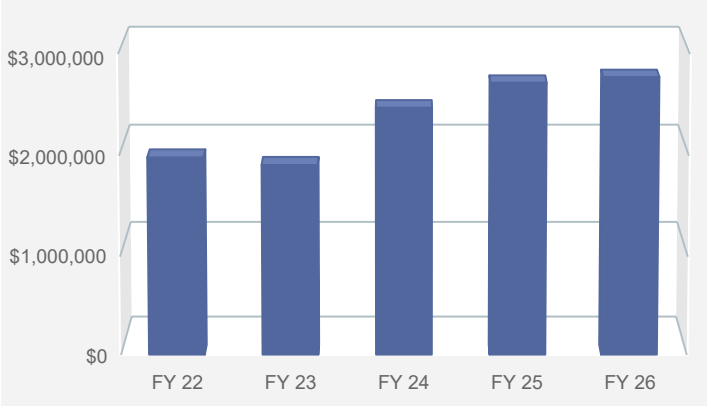
Mission Statement

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

Selected Service Objectives

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

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 22	FY 23	Adopted FY 24	Proposed FY 25	% Change From PY	Proposed FY 26	% Change From PY
Expenditure Category							
Salaries & Benefits	$ 1,781,321	$ 1,751,753	$ 2,247,454	$ 2,450,682	9.04%	$ 2,488,050	1.52%
Services & Materials	118,822	80,835	136,047	186,525	37.10%	193,005	3.47%
Internal Services & All Other	80,064	85,208	100,793	100,133	(0.65%)	100,133	0.00%
Adopted Tier 1 Funding *							
Total Expenditures	**$ 1,980,207**	**$ 1,917,796**	**$ 2,484,294**	**$ 2,737,340**	**10.19%**	**$ 2,781,188**	**1.60%**
Annual Percentage Change		(3.15%)	29.54%	10.19%		1.60%	

Health, HSG & Community Svc Financial Summary

All Funding Sources | **Division: Mental Health**

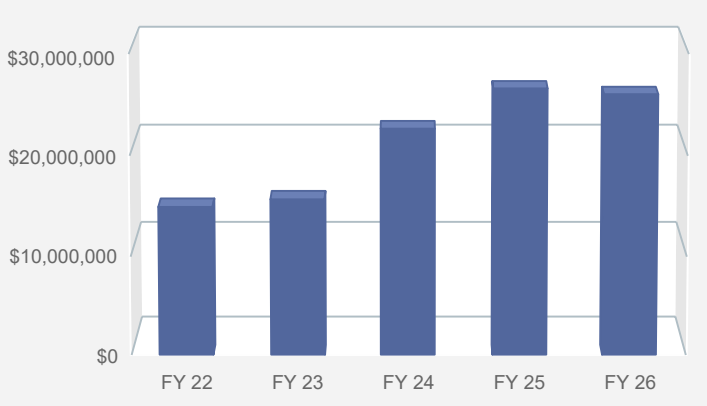
Mission Statement

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

Selected Service Objectives

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

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 22	FY 23	Adopted FY 24	Proposed FY 25	% Change From PY	Proposed FY 26	% Change From PY
Expenditure Category							
Salaries & Benefits	$ 11,375,472	$11,215,922	$17,262,931	$20,494,501	18.72%	$ 20,584,373	0.44%
Services & Materials	3,328,959	4,082,836	5,257,723	6,027,465	14.64%	5,231,935	(13.20%)
Capital Outlay	-	149,744	130,000	130,000	0.00%	130,000	0.00%
Internal Services & All Other	240,925	299,477	177,420	172,459	(2.80%)	172,459	0.00%
Adopted Tier 1 Funding *							
Total Expenditures	**$ 14,945,356**	**$15,747,979**	**$22,828,074**	**$26,824,425**	**17.51%**	**$ 26,118,767**	**(2.63%)**
Annual Percentage Change		5.37%	44.96%	17.51%		(2.63%)	

Health, HSG & Community Svc Financial Summary

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

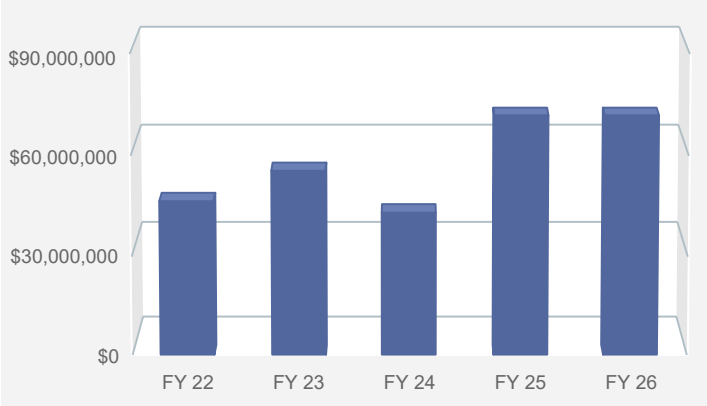
Mission Statement

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

Selected Service Objectives

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

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 22	FY 23	Adopted FY 24	Proposed FY 25	% Change From PY	Proposed FY 26	% Change From PY
Expenditure Category							
Salaries & Benefits	$ 4,290,114	$ 4,880,517	$ 5,961,371	$ 7,644,153	28.23%	$ 7,804,968	2.10%
Services & Materials	20,349,058	25,800,875	20,190,170	19,792,551	(1.97%)	19,826,166	0.17%
Internal Services & All Other	21,847,757	25,055,742	16,779,739	44,683,989	166.30%	44,683,989	0.00%
Adopted Tier 1 Funding *							
Total Expenditures	**$46,486,929**	**$55,737,134**	**$ 42,931,280**	**$ 72,120,693**	**67.99%**	**$72,315,123**	**0.27%**
Annual Percentage Change		19.90%	(22.98%)	67.99%		0.27%	

Health, HSG & Community Svc Financial Summary

All Funding Sources

Division: Aging Services

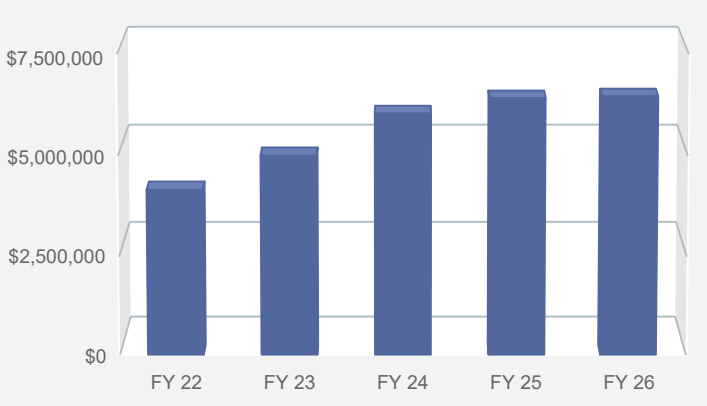
Mission Statement

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

Selected Service Objectives

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

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 22	FY 23	Adopted FY 24	Proposed FY 25	% Change From PY	Proposed FY 26	% Change From PY
Expenditure Category							
Salaries & Benefits	$ 3,103,724	$ 3,630,315	$ 4,896,466	$ 5,126,173	4.69%	$ 5,183,473	1.12%
Services & Materials	939,954	1,252,957	1,070,569	1,199,456	12.04%	1,201,356	0.16%
Capital Outlay	31,349	53,466	2,626	2,626	0.00%	2,626	0.00%
Internal Services & All Other	74,969	94,910	88,240	99,240	12.47%	89,240	(10.08%)
Adopted Tier 1 Funding *							
Total Expenditures	**$ 4,149,996**	**$ 5,031,648**	**$ 6,057,901**	**$ 6,427,495**	**6.10%**	**$ 6,476,695**	**0.77%**
Annual Percentage Change		21.24%	20.40%	6.10%		0.77%	

Health, HSG & Community Svc Financial Summary

All Funding Sources **Division: Public Health**

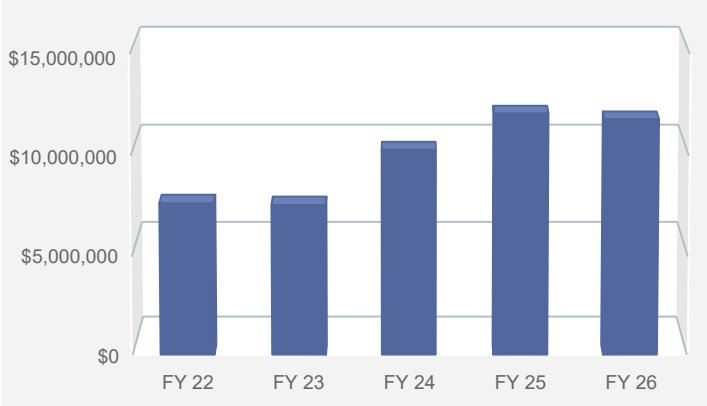
Mission Statement

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

Selected Service Objectives

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

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 22	FY 23	Adopted FY 24	Proposed FY 25	% Change From PY	Proposed FY 26	% Change From PY
Expenditure Category							
Salaries & Benefits	$ 5,718,491	$ 5,890,915	$ 8,995,075	$ 9,739,200	8.27%	$ 9,913,123	1.79%
Services & Materials	1,573,928	1,344,968	991,381	2,115,280	113.37%	1,669,997	(21.05%)
Capital Outlay	26,246	-	200	200	0.00%	200	0.00%
Internal Services & All Other	289,077	291,285	288,180	313,336	8.73%	273,336	(12.77%)
Adopted Tier 1 Funding *							
Total Expenditures	**$ 7,607,742**	**$ 7,527,168**	**$10,274,836**	**$12,168,016**	**18.43%**	**$ 11,856,656**	**(2.56%)**
Annual Percentage Change		(1.06%)	36.50%	18.43%		(2.56%)	

Health, HSG & Community Svc Financial Summary

All Funding Sources

Division: Community Funding

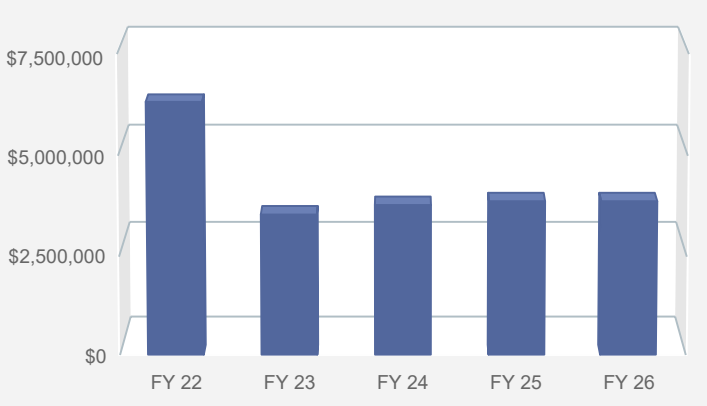
Mission Statement

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

Selected Service Objectives

- Administer and process Community Agency contracts for the City and multiple non-profit and community organizations providing a wide array of services to the citizens of Berkeley.

Five-Year Expenditures



Five Year History

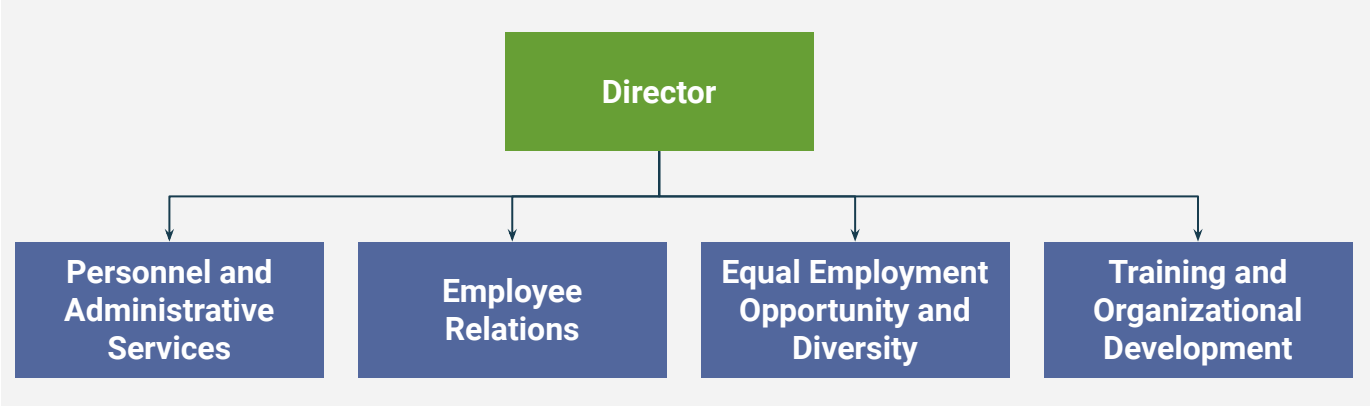
	Audited Actual		Budget				
	FY 22	FY 23	Adopted FY 24	Proposed FY 25	% Change From PY	Proposed FY 26	% Change From PY
Expenditure Category							
Services & Materials	$ 6,350,507	$ 3,526,851	$ 3,785,869	$ 3,857,049	1.88%	$ 3,857,049	0.00%
Adopted Tier 1 Funding *							
Total Expenditures	**$ 6,350,507**	**$ 3,526,851**	**$ 3,785,869**	**$ 3,857,049**	**1.88%**	**$ 3,857,049**	**0.00%**
Annual Percentage Change		(44.46%)	7.34%	1.88%		0.00%	

Human Resources

Mission Statement

Partner with all City departments to hire and retain a diverse and highly qualified workforce that support the mission of the City of Berkeley. The Human Resources Department is committed to delivering excellent customer service, responding to and facilitating staff access to needed resources and tools. Working together in a spirit of continuous improvement and collaboration, the Human Resources team contributes to a progressive, productive, and safe work environment that meets the needs of our diverse community.

Organizational Chart



Human Resources Overview

As a strategic business partner to City leadership and departments, Human Resources provides services along 11 distinct functions:

1. Classification and Compensation
2. Recruitment
3. Selection (Exams)
4. Onboarding and Transactions
5. Workforce Development (Training)
6. Labor Relations
7. Employee Relations
8. Benefits
9. Workers' Compensation
10. Occupational Health and Safety
11. EEO and Diversity

Human Resources underwent nearly full turnover during the pandemic and has essentially been rebuilt as a department during the last 18 months. The department's foremost priorities over the recent past were stabilizing hiring operations, reversing the trajectory of a shrinking workforce, and gaining a net-positive number of employees; building the infrastructure for digital recruitment and launching a wide-scale recruitment campaign; effectuating robust onboarding processes and orientation programs; achieving compliance with mandatory trainings and reimagining workforce development along career paths; and negotiating new contracts with the City's labor groups.

Through the next budget cycle, HR will shift its focus from Stabilization to Elevation. Along with hiring, the department is undertaking major initiatives in Training and Organizational Development (including the launch of LEARN, a learning platform); Benefits, where it hopes to launch a Wellness program; Safety, with the creation of a Workplace Violence Prevention Policy and the establishment of a Threat Assessment Team; and Equal Employment Opportunity, with the effectuation of a holistic Workplace Equity Policy.

Challenges

The department suffered a huge vacancy rate during the pandemic, and while it has made considerable staffing gains, the new hires – albeit talented – will need time to gain experience within City operations and to acquire institutional history. Challenges remain with fully staffing the department's Employee Relations team and administering the disproportionate number of contracts and invoices – with Citywide reach – that the department manages (e.g., Benefits or Workers' Comp) while absorbing new large-scale initiatives, such as implementation of the Fair Workweek Ordinance and Hero Pay, without commensurate resources.

In the broader hiring realm, HR continues to develop resilient and agile responses to a changing employment landscape – from recruiting for hard-to-fill classifications (e.g., public safety and mental health) to navigating the shifts in hybrid and remote work arrangements.

Accomplishments

Highlights of recent Human Resources Department accomplishments include:

- **Hiring Over Attrition:** For more than three consecutive years, the City's hiring efforts had been unable to keep up with attrition, leading to reductions in workforce numbers and a growing vacancy rate. That trajectory was reversed in January 2023, and since that time, hiring new employees into the City has outpaced separations (due to retirements, resignations, or terminations) by more than 12%!
- **Recruitment Campaign:** Thanks to supportive funding via the Employer of Choice initiative, HR engaged a full-service marketing firm, Sensis Agency, to develop the City's infrastructure and campaign for digital recruitment. The first-ever unique landing page touting City jobs (www.berkeley.careers) went live earlier this year and features actual City employees and stunning images of Berkeley captured through aerial videography.

- **Exam Process Improvements:** Hiring successes materialized, in great part, due to changes in exam processes. These include understanding departmental priorities through regular check-in meetings, the preparation of exam plans in concert with departments, as well as
  - Continuous exams which eliminate waiting times for filing;
  - Online exams (with remote proctoring) which widen the geographic pool of candidates and promote equity by eliminating the need to take time off work or child care in order to travel to Berkeley;
  - Evening and weekend exam slots;
  - The use of interns as exam proctors to free up HR analyst time;
  - Automation through NeoGov, which has allowed for e-offers and e-reference checks, as well as candidate self-scheduling.
- **Onboarding and Orientation:** After turning on the Onboard module in NeoGov, which allows new hires to submit their paperwork online, HR launched the "Welcome to Berkeley" New Employee Orientation Program, which is being offered the first Monday of every pay period and provides new hires with an introduction to the City, its structures, and its resources; expectations of new employees; an overview of employee benefits; and meeting time with unions, followed by an afternoon of mandatory trainings.
- **Electronic Personnel Records:** Personnel records for all new hires are henceforth electronic, eliminating the reliance on paper and the need for physical storage.
- **Mandatory Trainings:** Following years of being out of compliance with mandatory trainings, HR devoted considerable effort to promoting awareness of this obligation and, by year's end, was able to achieve over 95% compliance in all departments, with several reaching 100%.
- **Skilled Worker Academy:** Streamlined scheduling – without sacrificing any training time – allowed three cohorts (from Public Works and Parks, Recreation, and Waterfront) to complete this innovative program that teaches an array of skills to prepare front-line workers for promotion into supervisory classes.
- **Webinars:** A new program, "Employee Enrichment Webinars," is providing monthly trainings via Zoom on topics of practical interest to employees, such as finances (e.g., deferred compensation), career advancement (e.g., interviewing skills); benefits (e.g., Employee Assistance Program); and wellness (e.g., nutrition and stress management). Webinars to date have included "$mart $avings: Deferred Compensation," "Interviewing Skills to Advance Your Career," and "Maintaining a Work-Life Balance."
- **Labor:** Newly-negotiated public safety MOUs effectuated milestone revisions to retiree health benefits that will cap the City's unfunded OPEB liabilities and will save the City millions in the future. Moreover, the BPA contract pioneered the first-ever KIND (Constitutional Humane Impartial Neighborhood-Oriented and DEI-Centered) policing differential, which institutionalizes the City's policing values while helping the department remain competitive in its recruitment and retention efforts.
- **Benefits:** The in-person Benefits Fair was revived following the COVID hiatus, as was the Investment Plan Committee, which met twice to make modifications to SRIP offerings pursuant to plan administrator recommendations.

Human Resources Financial Summary

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Proposed
EXPENDITURES						
By Type:						
Salaries & Benefits	3,131,801	2,848,346	3,377,209	4,237,099	4,902,447	5,107,146
Services & Materials	520,277	295,308	784,029	598,260	598,260	598,260
Capital Outlay	131	-	-	-	-	-
Internal Services & All Other	425,884	430,636	426,979	607,329	492,306	493,458
	4,078,093	**3,574,290**	**4,588,217**	**5,442,688**	**5,993,013**	**6,198,864**
By Division:						
Office of HR Director	801,033	649,945	867,047	525,688	719,610	734,137
Personnel and Admin Svcs	959,377	1,176,461	1,447,496	2,207,555	2,413,644	2,509,240
Employee Relations	1,624,704	1,148,045	1,547,370	1,828,987	1,948,138	2,017,911
Eeo & Diversity	182,750	125,608	161,806	237,590	255,463	269,249
Training & Development	510,229	474,231	564,157	642,868	656,158	668,327
Safety	-	-	341	-	-	-
	4,078,093	**3,574,290**	**4,588,217**	**5,442,688**	**5,993,013**	**6,198,864**
By Fund:						
GF - Discreationary	2,318,031	2,052,895	2,971,641	3,467,541	3,928,242	4,073,809
Employee Training	555,538	502,428	573,607	663,027	672,271	686,960
Funds Replacement	145,200	-	-	-	-	-
Permit Service Center	257,221	258,504	169,223	271,700	205,865	216,943
Worker's Compensation	802,103	760,463	873,746	1,040,420	1,186,635	1,221,152
	4,078,093	**3,574,290**	**4,588,217**	**5,442,688**	**5,993,013**	**6,198,864**

Human Resources Financial Summary

All Funding Sources

Division: Office of HR Director

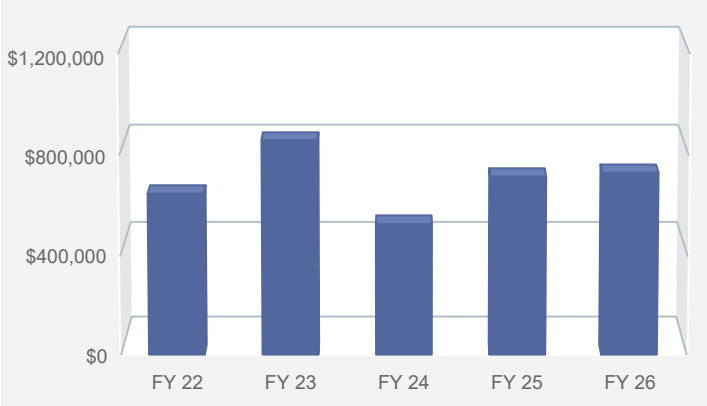
Mission Statement

The mission of the Human Resources is to partner with all City departments to hire and retain a diverse and highly qualified workforce. The Human Resources Department is committed to delivering excellent customer service, responding to and facilitating staff access to needed resources and tools. Working together in a spirit of continuous improvement and collaboration, the Human Resources team contributes to a progressive, productive, and safe work environment that meets the needs of our diverse community.

Selected Service Objectives

- Provides overall leadership and administrative direction for all Human Resources Department activities.

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 22	FY 23	Adopted FY 24	Proposed FY 25	% Change From PY	Proposed FY 26	% Change From PY
Expenditure Category							
Salaries & Benefits**	$ 330,385	$ 468,285	$ 148,206	$ 280,670	89.38%	$ 295,197	5.18%
Services & Materials	47,122	126,324	104,544	104,544	0.00%	104,544	0.00%
Internal Services & All Other	272,438	272,438	272,938	334,396	22.52%	334,396	0.00%
Adopted Tier 1 Funding *							
Total Expenditures	**$ 649,945**	**$ 867,047**	**$ 525,688**	**$ 719,610**	**36.89%**	**$ 734,137**	**2.02%**
Annual Percentage Change		33.40%	(39.37%)	36.89%		2.02%	

** FY 2025 and FY 2026 Salaries and Benefits, the amounts include General Fund salary savings target.

Human Resources Financial Summary

All Funding Sources | **Division: Personnel and Admin Svcs**

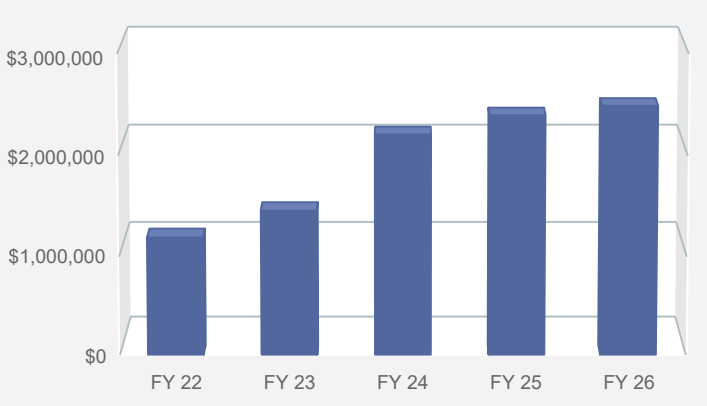
Mission Statement

The mission of the Human Resources is to partner with all City departments to hire and retain a diverse and highly qualified workforce. The Human Resources Department is committed to delivering excellent customer service, responding to and facilitating staff access to needed resources and tools. Working together in a spirit of continuous improvement and collaboration, the Human Resources team contributes to a progressive, productive, and safe work environment that meets the needs of our diverse community.

Selected Service Objectives

- Conducts all merit-based recruitment and examination activities in accordance with the City's Personnel Rules and Regulations, federal and state laws, and other Ordinances and Resolutions adopted by City Council.
- Classification and Compensation
- Recruitment and Selections (Exams)

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 22	FY 23	Adopted FY 24	Proposed FY 25	% Change From PY	Proposed FY 26	% Change From PY
Expenditure Category							
Salaries & Benefits	$ 1,089,012	$ 1,248,555	$ 1,907,287	$ 2,289,857	20.06%	$ 2,384,301	4.12%
Services & Materials	62,654	177,803	99,780	99,780	0.00%	99,780	0.00%
Internal Services & All Other	24,795	21,138	200,488	24,007	(88.03%)	25,159	4.80%
Adopted Tier 1 Funding *							
Total Expenditures	**$ 1,176,461**	**$ 1,447,496**	**$ 2,207,555**	**$ 2,413,644**	**9.34%**	**$ 2,509,240**	**3.96%**
Annual Percentage Change		23.04%	52.51%	9.34%		3.96%	

Human Resources Financial Summary

All Funding Sources

Division: Employee Relations

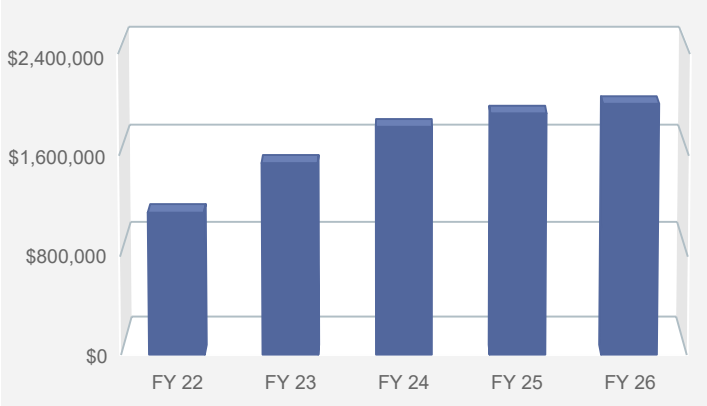
Mission Statement

The mission of the Human Resources is to partner with all City departments to hire and retain a diverse and highly qualified workforce. The Human Resources Department is committed to delivering excellent customer service, responding to and facilitating staff access to needed resources and tools. Working together in a spirit of continuous improvement and collaboration, the Human Resources team contributes to a progressive, productive, and safe work environment that meets the needs of our diverse community.

Selected Service Objectives

- Conducts all labor relations activities with the City's seven labor organizations and represents the City Manager on employee relations matters;
- Administers and assists departments with the City's benefits, Workers' Compensation, and Occupational Health and Safety programs.

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 22	FY 23	Adopted FY 24	Proposed FY 25	% Change From PY	Proposed FY 26	% Change From PY
Expenditure Category							
Salaries & Benefits	$ 982,348	$ 1,220,183	$ 1,609,895	$ 1,729,046	7.40%	$ 1,798,819	4.04%
Services & Materials	165,697	327,187	218,592	218,592	0.00%	218,592	0.00%
Internal Services & All Other	-	-	500	500	0.00%	500	0.00%
Adopted Tier 1 Funding *							
Total Expenditures	**$ 1,148,045**	**$ 1,547,370**	**$ 1,828,987**	**$ 1,948,138**	**6.51%**	**$ 2,017,911**	**3.58%**
Annual Percentage Change		34.78%	18.20%	6.51%		3.58%	

Human Resources Financial Summary

All Funding Sources | **Division: Eeo & Diversity**

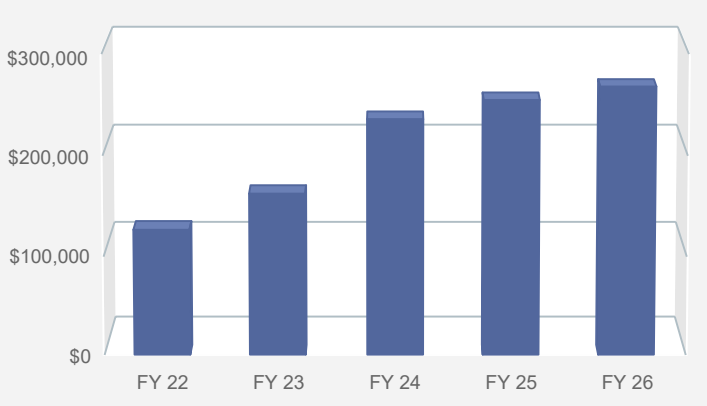
Mission Statement

The mission of the Human Resources is to partner with all City departments to hire and retain a diverse and highly qualified workforce. The Human Resources Department is committed to delivering excellent customer service, responding to and facilitating staff access to needed resources and tools. Working together in a spirit of continuous improvement and collaboration, the Human Resources team contributes to a progressive, productive, and safe work environment that meets the needs of our diverse community.

Selected Service Objectives

- Enforces diversity efforts pertaining to recruitment and retention; administers the City's Harassment Prevention Policy and discrimination complaint process
- Conducts internal investigations of complaints filed,and assesses reasonable accommodation requests in compliance with the provisions of the Americans with Disabilities Act (ADA) and the CA Fair Employment and Housing Act (FEHA)

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 22	FY 23	Adopted FY 24	Proposed FY 25	% Change From PY	Proposed FY 26	% Change From PY
Expenditure Category							
Salaries & Benefits	$ 124,008	$ 125,241	$ 204,583	$ 222,456	8.74%	$ 236,242	6.20%
Services & Materials	1,600	36,565	33,007	33,007	0.00%	33,007	0.00%
Adopted Tier 1 Funding *							
Total Expenditures	**$ 125,608**	**$ 161,806**	**$ 237,590**	**$ 255,463**	**7.52%**	**$ 269,249**	**5.40%**
Annual Percentage Change		28.82%	46.84%	7.52%		5.40%	

Human Resources Financial Summary

All Funding Sources

Division: Training & Development

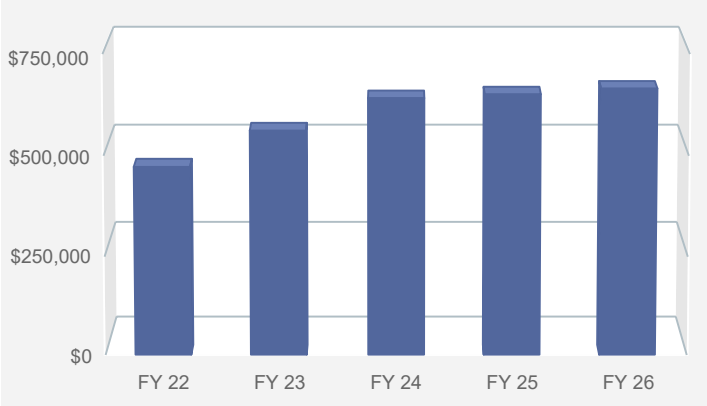
Mission Statement

The mission of the Human Resources is to partner with all City departments to hire and retain a diverse and highly qualified workforce. The Human Resources Department is committed to delivering excellent customer service, responding to and facilitating staff access to needed resources and tools. Working together in a spirit of continuous improvement and collaboration, the Human Resources team contributes to a progressive, productive, and safe work environment that meets the needs of our diverse community.

Selected Service Objectives

- Administers and oversees the Citywide Training Program, which is designed to provide ongoing training and development to employees in skills that are fundamental to successfully achieving the City's mission.
- Oversees the Leadership Development, Management Skills, and Tuition Reimbursement programs, and provides organizational development services.

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 22	FY 23	Adopted FY 24	Proposed FY 25	% Change From PY	Proposed FY 26	% Change From PY
Expenditure Category							
Salaries & Benefits	$ 322,593	$ 314,945	$ 367,128	$ 380,418	3.62%	$ 392,587	3.20%
Services & Materials	18,235	115,809	142,337	142,337	0.00%	142,337	0.00%
Internal Services & All Other	133,403	133,403	133,403	133,403	0.00%	133,403	0.00%
Adopted Tier 1 Funding *							
Total Expenditures	**$ 474,231**	**$ 564,157**	**$ 642,868**	**$ 656,158**	**2.07%**	**$ 668,327**	**1.85%**
Annual Percentage Change		18.96%	13.95%	2.07%		1.85%	

Human Resources Financial Summary

All Funding Sources | **Division: Safety**

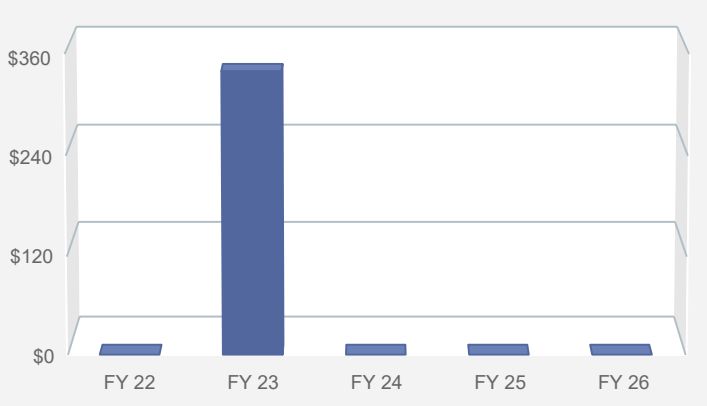
Mission Statement

The mission of the Human Resources is to partner with all City departments to hire and retain a diverse and highly qualified workforce. The Human Resources Department is committed to delivering excellent customer service, responding to and facilitating staff access to needed resources and tools. Working together in a spirit of continuous improvement and collaboration, the Human Resources team contributes to a progressive, productive, and safe work environment that meets the needs of our diverse community.

Selected Service Objectives

- Administers the job-injury insurance program paid for by the City for the care of injured employees who have suffered a work-related injury or illness.

Five-Year Expenditures



Five Year History

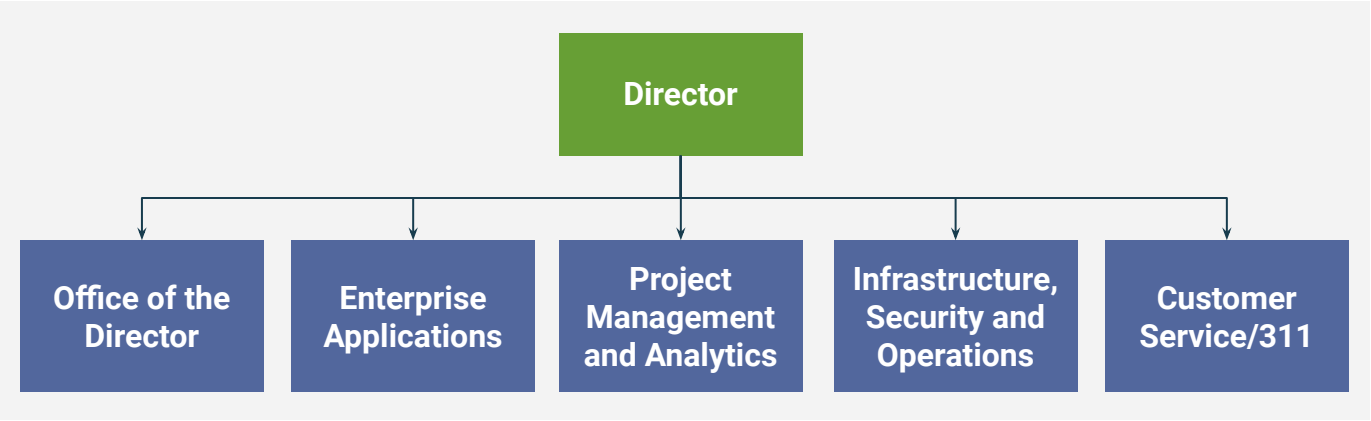
	Audited Actual		Budget				
	FY 22	FY 23	Adopted FY 24	Proposed FY 25	% Change From PY	Proposed FY 26	% Change From PY
Expenditure Category							
Services & Materials	$ -	$ 341	$ -	$ -	0.00%	$ -	0.00%
Adopted Tier 1 Funding *							
Total Expenditures	**$ -**	**$ 341**	**$ -**	**$ -**		**$ -**	
Annual Percentage Change		0.00%	(100.00%)	0.00%		0.00%	

Information Technology

Mission Statement

The City of Berkeley's Department of Information Technology mission is to enrich the quality of life in Berkeley through innovation, collaboration, and engagement by providing, through a diverse workforce with integrity and commitment to excellence, cost-effective, smart technology solutions to our business partners and community.

Organizational Chart



Information Technology Overview

The Department of Information Technology (IT) provides the framework and innovative technology solutions to all City departments, enhancing City operations, facilitating the effective delivery of City services and connecting the Community through the following six operational divisions:

- **Finance and Administration**: Manages IT budget, forecasting, reporting, financial operations, sets administrative policies and ensures IT business practices are aligned with City policies and compliant with local, state, and federal regulations. Responsibilities include oversight of digital strategic planning, technology governance, policy and procedures, budget, technology procurement and contracts, vendor management, Council matters, performance management and metrics, leadership and team building.
- **Enterprise Systems**: Serves a vital role in supporting the City's mission critical business operations. Its comprehensive portfolio encompasses a wide array of applications, integrations, and infrastructure, spanning from its Enterprise Resource Planning (ERP) system, to the public facing 311 Customer Relationship Management (CRM) platform. It supports multi-variate systems, including financial, planning, public works, public safety, recreational, health systems, GIS and data platforms to name just a few.
- **Infrastructure**: IT Infrastructure architects and manages all data center, computing and communications assets and facilities, including all databases, networking, servers, storage, internet, voice communications, and related supporting technologies. This division also includes the customer service Helpdesk, providing 24x7 support for mission-critical systems, including 911 Computer Aided Dispatch (CAD), and Police/Fire

Mobile Data Computers (MDCs). The Helpdesk provides the first point of contact for City staff with computing and communications concerns and issues.

- **Project Management**: The Project Management Office (PMO) manages the IT Project Portfolio. It provides implementation services for new technology projects and support for existing technologies. The PMO is responsible for establishing, maintaining and supporting Project Management methods, processes, tools, standards and guidelines and acts as a liaison between client and IT.
- **Security**: The Information Security Office (ISO) orchestrates efforts and provides services to protect the City's information assets. The ISO team plans and deploys initiatives around cyber security and works closely with departments to maintain compliance with data standards and applicable laws around data privacy and security. Areas of focus include:
  - Detecting and responding to vulnerabilities and security incidents.
  - Assessing data and systems to align with policies.
  - Providing a centralized access, authentication and authorization system.
  - Educating our constituents about information security.
- **311 Customer Service**: 311 is the centralized customer service experience for the community and businesses, answering requests for services for Public Works, Finance Business License, Residential Parking Permits, Citations, Refuse services & payments, general City service requests and more. To support this objective, Berkeley's 311 uses Customer Relationship Management (CRM) software to manage, track, and categorize customer service requests.

Challenges

Challenges for Information Technology include:

Stability. The IT Department went through three IT Directors in the past eight (8) years and there was concern about maintaining stability for the organization. A lack of tenure and long-term strategic direction resulted in apprehension for department employees. To cope with this uncertainty, IT has been in a reactive mode, constantly putting out fires rather than focusing on the strategic needs for the future.

Vacancies. Throughout FY23 and FY24, Information Technology has experienced a vacancy rate of about 16%. Coupled with an already overwhelmed staff, it is difficult, if not impossible to align adequate resources to key projects or establish priorities. With these vacant positions, staff cannot absorb additional work and morale also degrades.

Workspace: With the ending of the pandemic and a return to the office strategy, IT must re-address its workspace issue that has loomed for several years. The current location that houses IT must be modernized to accommodate a modern hybrid workforce and options to how employees are scheduled, and their physical work locations need to be addressed to improve service levels.

Key Challenged Funds and Programs:

- **FUND$ Replacement:** FUND$ is one of two Enterprise Resource Planning (ERP) systems supporting City operations. FUND$ is the "older" system running on an AS400 platform while the new systems are modern solutions such as ERMA, Nexgen work order system

and Assetworks (fleet management). There are still several significant modules to migrate including Accounts Receivable, General Billing or ARGB, and Land Management and Property Taxes. Sufficient funding has been earmarked through the Finance Department and IT will partner with that department to address ARGB during FY25.

- To sustain the FUND$ system is becoming increasingly costly, as well as risky, since the talent necessary to maintain the system is retirement-eligible and replacement talent is difficult to find in the marketplace. While hardware and vendor support of the AS400 is still available, it too is at a premium.
- The FUND$ replacement fund (503) is currently in a deficit but will be offset from the IT Cost Allocation Fund balance as well as reimbursements from the General Fund for FY25. Additional funding from GF will need to occur in FY26 to ensure adequate funding for the remaining significant FUND$ migration (Land Management and Property Taxes).

- **The IT Internal Service Fund (ISF)/IT Cost Allocation:** Fund 680 has been consistently underfunded for at least two years and as a result, the IT Cost Allocation and General Fund combined are insufficient to fully recover all IT enterprise operational, hardware, software, consulting/contracting and licensing costs which will quickly deplete the Fund 680 fund balance. There has been no increase to the cost model for the ISF/ IT Cost Allocation Fund since 2021 inception and year-over-year inflation was not taken into consideration (for example, the Consumer Price Index (CPI) increased 3.9% for 2022-2023[1], and is forecasted to increase 1.8% for 2025[2]). To compensate for being flat in previous years, we are proposing a 4% increase for FY25 and apply the same "recovery" rate to FY26, yielding a funding increase to the ISF/IT Cost Allocation Fund total to be $17,785,362 for FY25 (a ~4%[3] increase over prior year) and another ~4% for FY26 for a total of $18,227,541. This 4%-4% split eases the impact on departments, and still allows IT to recover the shortfall over two fiscal years.
- **Capital Improvements (CIP):** Traditionally, IT is not considered as "infrastructure" when the reality is quite the contrary. For example, high-speed connectivity is an essential part of a modern City to deliver information necessary for various City services and the public. Fiber, and other means of interconnecting facilities and the public for communications and data transfer is equivalent to a roadway or sewer system providing flow. The costs are often overlooked and often, these projects are not well coordinated resulting in a disjointed network or lack of full accessibility or integration. Data Centers that host the City's core and vital computing systems are hosted in facilities that were not designed for high availability, and subject to power and HVAC issues. IT is seeking opportunities to leverage the benefits of participating in infrastructure and capital improvement opportunities, opening opportunities for more funding streams, such as bond measures and grants. As a start, IT is requesting $2.2 million from the CIP Fund for capital needs to downsize and relocate the on-premise data center to a high-availability solution such as a colocation facility (CoLo) or cloud solution (such as Amazon AWS or MS Azure). The footprint reduction accomplishes two objectives, it reduces administrative and support costs while improving system security and uptime, and frees up floor space desperately needed by IT. The on-premise data center constantly suffers from power (PG&E) as well as HVAC issues, which puts the City's compute infrastructure at risk. CIP infrastructure funding is new for IT starting in FY25.
- **Post-Covid Impacts on Computers:** Prior to Covid, computers were issued on a 1:1 ratio (one computer per employee). During Covid, an unplanned urgency resulted in a scramble to provide remote computing solutions to employees as they were forced to

work from home during and after California's Shelter-In-Place order. Post pandemic, we are now faced with an infrastructure where many personnel have more than two computers assigned to them and worse, they are of varied brands and models. *IT has essentially doubled its support footprint with no matching increase in resources*. For FY25 and FY26, IT is re-envisioning and establishing a "One person, One device" policy as well as evaluating support services and tools to reduce the redundancy yet meet the needs of a hybrid work environment.

- **Operations and Maintenance Costs:** Implementation of an Information Technology solution is more than a one-time charge. In addition to the setup and implementation costs, there are ongoing costs associated through the lifespan of the product. Such costs include support and maintenance, subscription and licensing, increased usage, space and storage requirements as well as increased bandwidth due to higher usage and adoption. A perfect example is the unexpected depletion of the FUND$ replacement fund due to the implementation of the first set of deliverables, but then ongoing annual costs which had to be paid, which did not have an operations and maintenance funding source.
- **Aging Infrastructure:** While the City invested in a fiber infrastructure, much of its existing infrastructure for voice still runs over older "copper" infrastructure that must be upgraded. In 2024, AT&T announced that it was discontinuing its support of analog phone lines, which the City still uses in some departments, requiring IT to quickly try to find an alternative solution. The City is also in need of expanding its existing fiber infrastructure to improve resiliency, as there are multiple points of failure that would put the City at risk in the event of a fiber cut. The City's data center is also located "on-premise" and it would be more cost beneficial and resilient to relocate the servers to the cloud or at least to a 24x7 colocation (co-lo) facility.
- **Lack of a Technology Governance Model.** Having a weak authoritative voice diminishes the effectiveness of the IT Department's influence on solutions and purpose for the City. The IT organizational structure historically lacked a central planning unit tasked with coordinating all planning endeavors. The IT department's relatively immature governance process for IT acquisitions does not ensure full stakeholder participation in IT planning or development of user-focused metrics to measure the department's contribution to its mission. The results are redundant solutions that place undue demand on already limited resources to support multiple products that essentially accomplish the same purpose. For example, the City currently supports multiple video conferencing platforms (e.g., Zoom and Microsoft Teams).
- **Backlog of Modernization Opportunities:** There are a suite of modern solutions that would reduce City support costs as well as improve employee productivity. Many of them are simply awaiting resources for implementation. Employee Self-Service and Time and Attendance are two prime examples that would empower employees with self-service capabilities to retrieve employee information (check stubs, W2's, balances, benefits status, etc.) and enter timecards in an automated fashion. These are cost and time saving benefits that would significantly reduce operational costs and provide self-service to our employees yet are on hold due to lack of resources to address them as IT focuses on higher priorities. As we plan for a future IT governance model and establish our new PMO office, we will have clearer priorities and can prioritize more effectively instead of being tied up with projects that may not carry the same level of urgency.

Accomplishments

The IT Department completed many innovative projects and achieved operational success while managing through its challenges. Highlights of recent IT operational changes and accomplishments include:

1. Identified opportunities that could be funded from cost savings through salary savings and project funds reconciliation efforts and addressed two key performance requirements:
   a) To address the Employer of Choice Initiative, implemented TEAMS/SharePoint collaboration suite.
   b) Addressed requirement to "Provide state-of-the-art, well-maintained infrastructure, amenities, and facilities" by deploying enterprise level, City-wide facilities Wi-Fi.
2. Accomplished several digital transformation initiatives:
   a) Authored new E-signature Administrative Regulation (A.R.).
   b) Streamlined workflow/business processes for vendor and contract cybersecurity requirements
3. Established a Program Management Office (PMO) to manage the IT project portfolio.
4. Established a Finance and Administrative Division to centrally manage contracts and compliance and procurement along with other administrative functions that were previously self-managed by department managers.

Additionally, our list of successful implementations include:

- FUND$ Server Split and software upgrade (v7.3 to v7.4)
- Provided reliable Wi-Fi access to the North Berkeley Senior Center using available assets and personnel resources (to be superseded with the City-wide Wi-Fi initiative).
- MS Teams Channel Rollout
- 311 Forms Online
- ServiceNow (SNow) Enhancements - SCCM Integration
- SNow Upgrade to version "Utah"
- Pipe Observation System Upgrade
- Marina Online Bill Payments
- Marina Security Gate System
- Neogov Onboard
- Accela Mobile Application
- Careware staffing and time keeping application for Police
- 2024 Updates for Police Department compliance tor AB 953: The Racial and Identity Profiling Act of 2015
- Call Narrative Application for Police
- Fire Department move to new facility on University Avenue
- Fire Department Wildland Urban Interface (WUI) Inspections
- Fire Inspections using new "Data Ticket" software solution

- Public safety's New World Server and Software Upgrade
- FUND$ - Property Tax FY22-23
- Upgrade Analytics Now FUND$ Web- based Reporting Tool
- SQL Server 2008 Upgrade/Migration Citywide
- New City of Berkeley Website Phase 2
- Accella Upgrades (the City's permitting software solution):
  - Accela - Workflow Enhancements and Online Payments for Public Works
  - Accela - Building Permit Online Application for Planning
  - Accela - Refund Bridge Overpayment and Refunds
- Mission Mark Auditing Software
- Form filing system for Police: Guardian Tracking
- Next Generation 911 (NG 911)
- Open Data Project – Berkeley Police (Audit Response)
- Migrate Evidence data from legacy system to current Evidence.com system
- Migrate Legacy Police Records to supportable platform
- Fire Aside software and mobile application
- Scheduling Software for Legal
- FUND$ Upgrade NetIQ Security Software
- Citywide UPS replacement completed at all remote sites
- GIS Portal Revamp – Retired on premise servers and redeveloped on the ArcGIS Online platform for seamless integration with the ArcGIS platform ecosystem.
- GeoEvent Server procurement and installation
- Implementation of GIS Geospatial Hub – Home of all things GIS for the City of Berkeley
- Implementation of Survey123 for RIPA project and Code Enforcement (Mini Dorm and GLA registration form)
- ArcGIS Server upgrade

Information Technology Financial Summary

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Proposed
EXPENDITURES						
By Type:						
Salaries & Benefits	8,474,262	8,356,896	8,411,094	9,538,061	10,575,089	10,754,812
Services & Materials	7,136,407	7,154,274	6,124,197	10,868,713	10,922,713	10,922,713
Capital Outlay	-	-	-	920,649	920,649	920,649
Internal Services & All Other	941,461	935,150	919,311	910,297	1,053,123	1,053,123
	16,552,130	**16,446,320**	**15,454,602**	**22,237,720**	**23,471,574**	**23,651,297**
By Division:						
Office of IT Director	2,423,010	2,470,287	2,237,406	2,042,685	2,939,919	2,980,812
Enterprise and Bus Solutions	6,364,829	5,618,977	5,738,289	8,262,143	8,524,109	8,576,062
Infrastructure and Security	5,942,014	6,360,849	5,608,123	9,607,221	9,568,513	9,600,743
311 Customer Service	1,822,277	1,996,207	1,870,784	2,325,671	2,439,033	2,493,680
	16,552,130	**16,446,320**	**15,454,602**	**22,237,720**	**23,471,574**	**23,651,297**
By Fund:						
GF - Discreationary	1,330,729	1,446,933	882,432	1,526,760	1,580,760	1,580,760
Playground Camp	770	-	-	-	-	-
Employee Training	160,712	148,374	167,924	188,374	188,374	188,374
Target Case Mgmt/Linkages	12,084	-	-	-	-	-
One-Time Grant:No Cap Exp	-	79,069	-	-	-	-
Capital Improvements	-	(890)	-	-	-	-
Phone System Replacement	82,521	124,218	145,687	449,408	449,408	449,408
Funds Replacement	2,508,753	1,790,418	1,984,231	3,073,465	2,807,857	2,817,732
Peg Access Facilities	-	-	60,215	100,000	100,000	100,000
Zero Waste	172,295	186,599	27,360	8,000	8,000	8,000
Marina Operations/Maint	3,814	3,890	6,468	-	-	-
Sanitary Sewer Operation	18,025	24,967	10,536	-	-	-
Permit Service Center	238,570	145,675	168,994	17,500	17,500	17,500
Unified Program (CUPA)	17,168	13,461	18,927	13,497	13,497	13,497
Computer Replacement Fund	-	(4)	-	-	-	-
It Cost Allocation	12,006,689	12,483,610	11,981,828	16,860,716	18,306,178	18,476,026
	16,552,130	**16,446,320**	**15,454,602**	**22,237,720**	**23,471,574**	**23,651,297**

Information Technology Financial Summary

All Funding Sources | **Division: Office of IT Director**

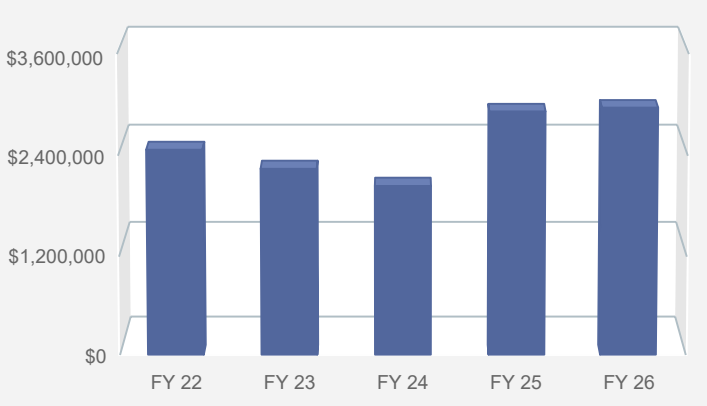
Mission Statement

The mission of the Information Technology is to provide the framework and innovate technological solutions to all City departments, enhance City operations, facilitate the effective delivery of City services, and connect and deliver quality solutions for the Community

Selected Service Objectives

- Manages IT budget, forecasting, reporting, financial operations, sets administrative policies and ensures IT business practices are aligned with City policies and compliant with local, state, and federal regulations. Responsibilities include oversight of digital strategic planning, technology governance, policy and procedures, budget, technology procurement and contracts, vendor management, Council matters, performance management and metrics, leadership and team building.

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 22	FY 23	Adopted FY 24	Proposed FY 25	% Change From PY	Proposed FY 26	% Change From PY
Expenditure Category							
Salaries & Benefits**	$ 1,032,884	$ 972,570	$ 749,628	$ 1,504,036	100.64%	$ 1,544,929	2.72%
Services & Materials	517,300	349,500	382,760	382,760	0.00%	382,760	0.00%
Internal Services & All Other	920,103	915,336	910,297	1,053,123	15.69%	1,053,123	0.00%
Adopted Tier 1 Funding *							
Total Expenditures	**$ 2,470,287**	**$ 2,237,406**	**$ 2,042,685**	**$ 2,939,919**	**43.92%**	**$ 2,980,812**	**1.39%**
Annual Percentage Change		(9.43%)	(8.70%)	43.92%		1.39%	

** FY 2025 and FY 2026 Salaries and Benefits, the amounts include General Fund salary savings target.

Information Technology Financial Summary

All Funding Sources

Division: Enterprise and Bus Solutions

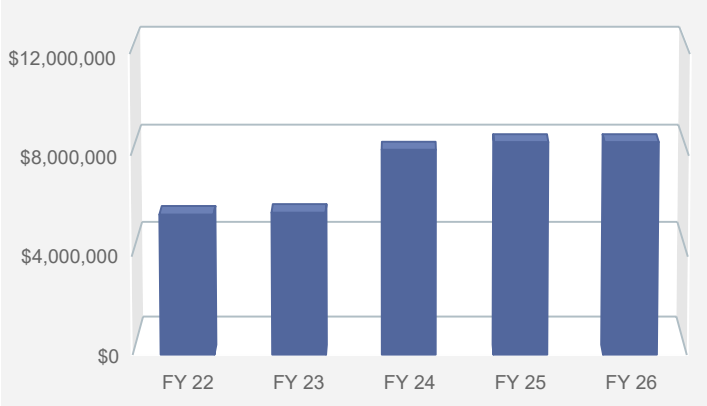
Mission Statement

The mission of the Information Technology is to provide the framework and innovate technological solutions to all City departments, enhance City operations, facilitate the effective delivery of City services, and connect and deliver quality solutions for the Community

Selected Service Objectives

- Serves a vital role in supporting the City's mission critical business operations. Its comprehensive portfolio encompasses a wide array of applications, integrations, and infrastructure, spanning from its Enterprise Resource Planning (ERP) system, to the public facing 311 Customer Relationship Management (CRM) platform. It supports multi-variate systems, including financial, planning, public works, public safety, recreational, health systems, GIS and data platforms .

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 22	FY 23	Adopted FY 24	Proposed FY 25	% Change From PY	Proposed FY 26	% Change From PY
Expenditure Category							
Salaries & Benefits	$ 3,849,228	$ 3,786,321	$ 4,280,418	$ 4,542,384	6.12%	$ 4,594,337	1.14%
Services & Materials	1,769,749	1,951,968	3,061,076	3,061,076	0.00%	3,061,076	0.00%
Capital Outlay	-	-	920,649	920,649	0.00%	920,649	0.00%
Adopted Tier 1 Funding *							
Total Expenditures	**$ 5,618,977**	**$ 5,738,289**	**$ 8,262,143**	**$ 8,524,109**	**3.17%**	**$ 8,576,062**	**0.61%**
Annual Percentage Change		2.12%	43.98%	3.17%		0.61%	

Information Technology Financial Summary

All Funding Sources

Division: Infrastructure and Security

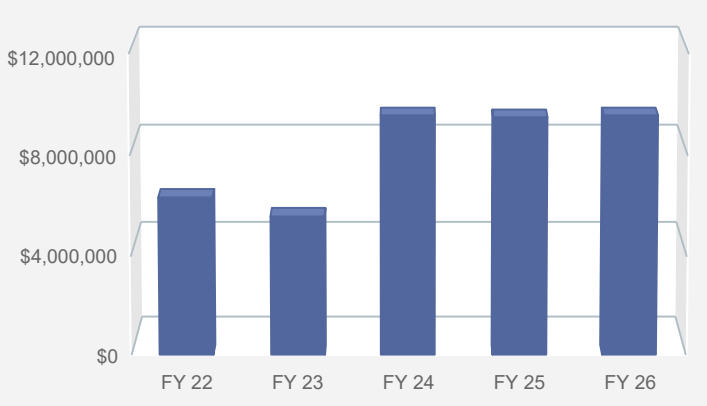
Mission Statement

The mission of the Information Technology is to provide the framework and innovate technological solutions to all City departments, enhance City operations, facilitate the effective delivery of City services, and connect and deliver quality solutions for the Community

Selected Service Objectives

- Architects and manages all data center, computing and communications assets and facilities, including all databases, networking, servers, storage, internet, voice communications, and related supporting technologies.
- Includes the customer service Helpdesk, providing 24x7 support for mission-critical systems, including 911 Computer Aided Dispatch (CAD), and Police/Fire Mobile Data Computers (MDCs).

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 22	FY 23	Adopted FY 24	Proposed FY 25	% Change From PY	Proposed FY 26	% Change From PY
Expenditure Category							
Salaries & Benefits	$ 1,604,536	$ 1,938,200	$ 2,361,994	$ 2,269,286	(3.92%)	$ 2,301,516	1.42%
Services & Materials	4,756,313	3,669,923	7,245,227	7,299,227	0.75%	7,299,227	0.00%
Adopted Tier 1 Funding *							
Total Expenditures	**$ 6,360,849**	**$ 5,608,123**	**$ 9,607,221**	**$ 9,568,513**	**(0.40%)**	**$ 9,600,743**	**0.34%**
Annual Percentage Change		(11.83%)	71.31%	(0.40%)		0.34%	

Information Technology Financial Summary

All Funding Sources

Division: 311 Customer Service

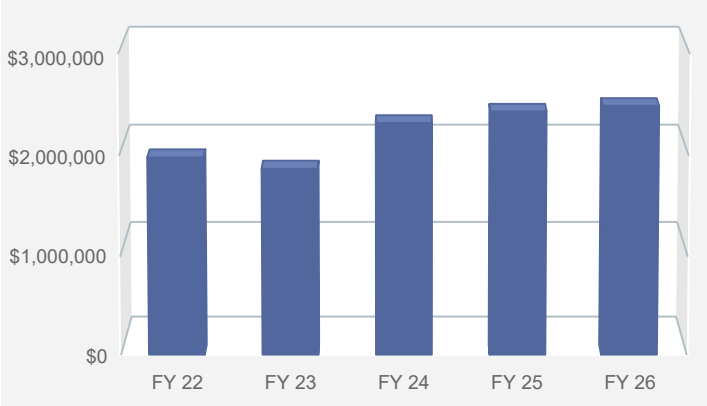
Mission Statement

The mission of the Information Technology is to provide the framework and innovate technological solutions to all City departments, enhance City operations, facilitate the effective delivery of City services, and connect and deliver quality solutions for the Community.

Selected Service Objectives

- 311 is the centralized customer service experience for the community and businesses, answering requests for services for Public Works, Finance Business License, Residential Parking Permits, Citations, Refuse services & payments, general City service requests and more.
- Berkeley's 311 uses Customer Relationship Management (CRM) software to manage, track, and categorize customer service requests.

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 22	FY 23	Adopted FY 24	Proposed FY 25	% Change From PY	Proposed FY 26	% Change From PY
Expenditure Category							
Salaries & Benefits	$ 1,870,248	$ 1,714,003	$ 2,146,021	$ 2,259,383	5.28%	$ 2,314,030	2.42%
Services & Materials	110,912	152,806	179,650	179,650	0.00%	179,650	0.00%
Internal Services & All Other	15,047	3,975	-	-	0.00%	-	0.00%
Adopted Tier 1 Funding *							
Total Expenditures	**$ 1,996,207**	**$ 1,870,784**	**$ 2,325,671**	**$ 2,439,033**	**4.87%**	**$ 2,493,680**	**2.24%**
Annual Percentage Change		(6.28%)	24.32%	4.87%		2.24%	

Mayor & Council

The Berkeley City Council consists of a Mayor and eight (8) Councilmembers. The City is divided into eight Council districts, which are used for the election of Councilmembers. The Mayor is elected citywide. The Mayor is the President of the Council and votes as an individual ninth member.

Following is a list of the current Council and office contact information.

Mayor Jesse Arreguín, (510) 981-7100

District 1 - Councilmember Rashi Kesarwani, (510) 981-7110

District 2 - Councilmember Terry Taplin, (510) 981-7120

District 3 - Councilmember Ben Bartlett, (510) 981-7130

District 4 - Pending Election Result (510) 981-7140

District 5 - Councilmember Sophie Hahn, (510) 981-7150

District 6 - Councilmember Susan Wengraf, (510) 981-7160

District 7 - Councilmember Cecilia Lunaparra, (510) 981-7170

District 8 - Councilmember Mark Humbert, (510) 981-7180

Mayor and Council Financial Summary

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Proposed
EXPENDITURES						
By Type:						
Salaries & Benefits	2,220,693	2,951,125	3,483,049	4,399,098	5,560,059	5,611,805
Services & Materials	126,194	124,020	200,840	113,526	113,526	113,526
Internal Services & All Other	361,958	259,565	259,565	259,565	250,357	250,357
	2,708,845	**3,334,710**	**3,943,454**	**4,772,189**	**5,923,942**	**5,975,688**
By Division:						
Mayor	689,572	834,385	1,116,650	1,290,100	1,492,276	1,535,075
District 1	126,023	189,249	197,805	302,850	394,843	394,843
District 2	115,368	195,406	258,917	302,850	394,843	394,843
District 3	119,591	171,788	218,434	302,850	394,843	394,843
District 4	111,881	185,121	253,499	302,850	394,843	394,843
District 5	188,734	271,906	290,654	302,850	400,843	394,843
District 6	114,429	157,257	159,539	302,850	394,843	394,843
District 7	143,116	168,892	174,861	302,850	394,843	394,843
District 8	129,018	139,270	145,227	302,850	394,843	394,843
Council Offices	971,113	1,021,436	1,127,868	1,059,289	1,266,922	1,281,869
	2,708,845	**3,334,710**	**3,943,454**	**4,772,189**	**5,923,942**	**5,975,688**
By Fund:						
GF - Discreationary	2,701,345	3,334,710	3,939,054	4,772,189	5,923,942	5,975,688
One-Time Grant:No Cap Exp	7,500	-	4,400	-	-	-
	2,708,845	**3,334,710**	**3,943,454**	**4,772,189**	**5,923,942**	**5,975,688**

Mayor and Council Financial Summary

All Funding Sources **Division: Mayor**

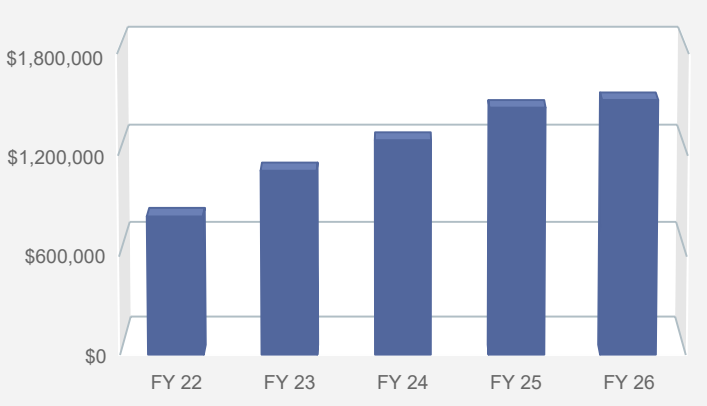
Mission Statement

The mission of the Mayor and Council is to provide excellent service to the Berkeley community; promote a diverse, accessible, affordable, safe, healthy, environmentally sound and culturally rich city; innovate; embrace respectful, democratic participation in local decision-making; respond efficiently and effectively to neighborhood and commercial concerns; and do so in a fiscally sound manner.

Selected Service Objectives

- Chairperson of the Council, and shall preside at the meetings of the Council and perform such other duties consistent with their office as may be imposed by the Council.
- Recognized as the official head of the City for all ceremonial purposes, by the courts for the purposes of serving civil processes, and by the Governor for military purpose
- Mayor to have City's books examined by a certified public accountant
- Mayor is appointed to a number of local committees and regional bodies.

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 22	FY 23	Adopted FY 24	Proposed FY 25	% Change From PY	Proposed FY 26	% Change From PY
Expenditure Category							
Salaries & Benefits**	$ 737,284	$ 966,843	$ 1,250,166	$ 1,452,342	16.17%	$ 1,495,141	2.95%
Services & Materials	93,573	146,279	36,406	36,406	0.00%	36,406	0.00%
Internal Services & All Other	3,528	3,528	3,528	3,528	0.00%	3,528	0.00%
Adopted Tier 1 Funding *							
Total Expenditures	**$ 834,385**	**$ 1,116,650**	**$ 1,290,100**	**$ 1,492,276**	**15.67%**	**$ 1,535,075**	**2.87%**
Annual Percentage Change		33.83%	15.53%	15.67%		2.87%	

** FY 2025 and FY 2026 Salaries and Benefits, the amounts include General Fund salary savings target.

Mayor and Council Financial Summary

All Funding Sources | **Division: District 1**

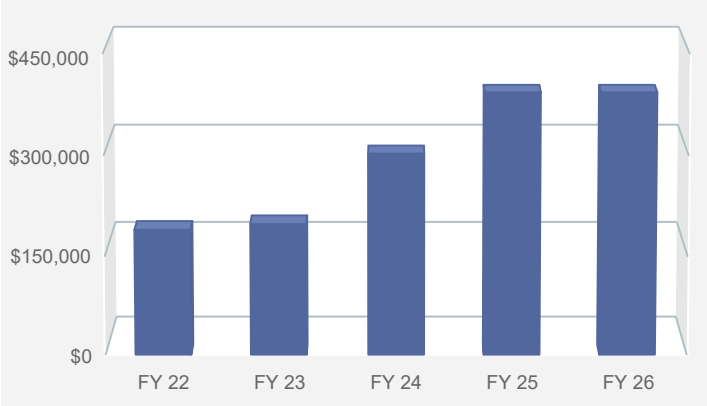
Mission Statement

The mission of the Mayor and Council is to provide excellent service to the Berkeley community; promote a diverse, accessible, affordable, safe, healthy, environmentally sound and culturally rich city; innovate; embrace respectful, democratic participation in local decision-making; respond efficiently and effectively to neighborhood and commercial concerns; and do so in a fiscally sound manner.

Selected Service Objectives

- The governing body of the municipality.
- Makes decisions about local laws and policies for the city using input from the community.
- Councilmembers are appointed to a number of local committees and regional bodies.

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 22	FY 23	Adopted FY 24	Proposed FY 25	% Change From PY	Proposed FY 26	% Change From PY
Expenditure Category							
Salaries & Benefits	$ 187,287	$ 192,673	$ 293,210	$ 385,203	31.37%	$ 385,203	0.00%
Services & Materials	1,962	5,132	9,640	9,640	0.00%	9,640	0.00%
Adopted Tier 1 Funding *							
Total Expenditures	**$ 189,249**	**$ 197,805**	**$ 302,850**	**$ 394,843**	**30.38%**	**$ 394,843**	**0.00%**
Annual Percentage Change		4.52%	53.11%	30.38%		0.00%	

Mayor and Council Financial Summary

All Funding Sources | **Division: District 2**

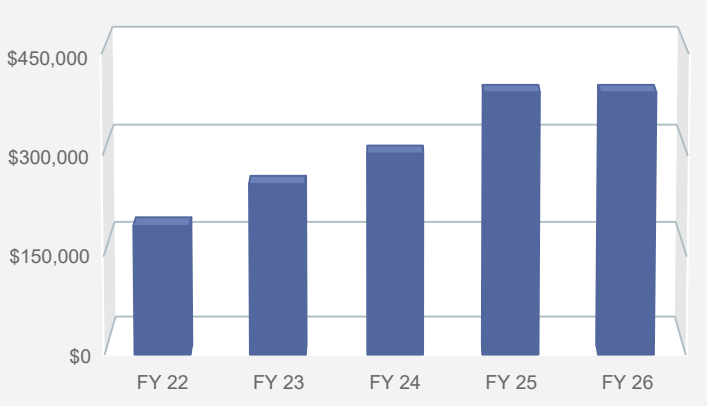
Mission Statement

The mission of the Mayor and Council is to provide excellent service to the Berkeley community; promote a diverse, accessible, affordable, safe, healthy, environmentally sound and culturally rich city; innovate; embrace respectful, democratic participation in local decision-making; respond efficiently and effectively to neighborhood and commercial concerns; and do so in a fiscally sound manner.

Selected Service Objectives

- The governing body of the municipality.
- Makes decisions about local laws and policies for the city using input from the community.
- Councilmembers are appointed to a number of local committees and regional bodies.

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 22	FY 23	Adopted FY 24	Proposed FY 25	% Change From PY	Proposed FY 26	% Change From PY
Expenditure Category							
Salaries & Benefits	$ 192,744	$ 255,995	$ 293,210	$ 385,203	31.37%	$ 385,203	0.00%
Services & Materials	2,662	2,922	9,640	9,640	0.00%	9,640	0.00%
Adopted Tier 1 Funding *							
Total Expenditures	**$ 195,406**	**$ 258,917**	**$ 302,850**	**$ 394,843**	**30.38%**	**$ 394,843**	**0.00%**
Annual Percentage Change		32.50%	16.97%	30.38%		0.00%	

Mayor and Council Financial Summary

All Funding Sources | **Division: District 3**

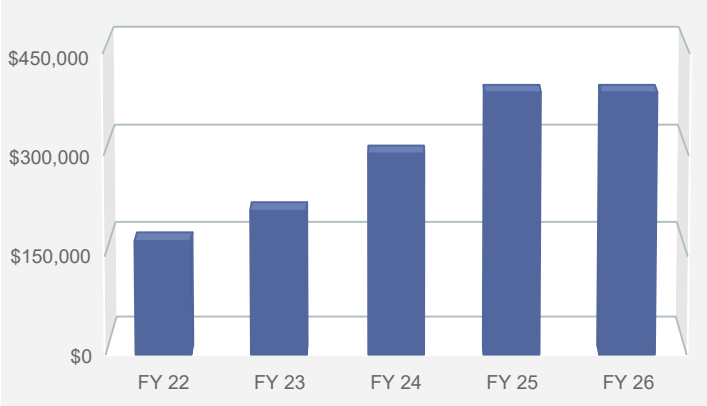
Mission Statement

The mission of the Mayor and Council is to provide excellent service to the Berkeley community; promote a diverse, accessible, affordable, safe, healthy, environmentally sound and culturally rich city; innovate; embrace respectful, democratic participation in local decision-making; respond efficiently and effectively to neighborhood and commercial concerns; and do so in a fiscally sound manner.

Selected Service Objectives

- The governing body of the municipality.
- Makes decisions about local laws and policies for the city using input from the community.
- Councilmembers are appointed to a number of local committees and regional bodies.

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 22	FY 23	Adopted FY 24	Proposed FY 25	% Change From PY	Proposed FY 26	% Change From PY
Expenditure Category							
Salaries & Benefits	$ 167,365	$ 212,339	$ 293,210	$ 385,203	31.37%	$ 385,203	0.00%
Services & Materials	4,423	6,095	9,640	9,640	0.00%	9,640	0.00%
Adopted Tier 1 Funding *							
Total Expenditures	**$ 171,788**	**$ 218,434**	**$ 302,850**	**$ 394,843**	**30.38%**	**$ 394,843**	**0.00%**
Annual Percentage Change		27.15%	38.65%	30.38%		0.00%	

Mayor and Council Financial Summary

All Funding Sources | **Division: District 4**

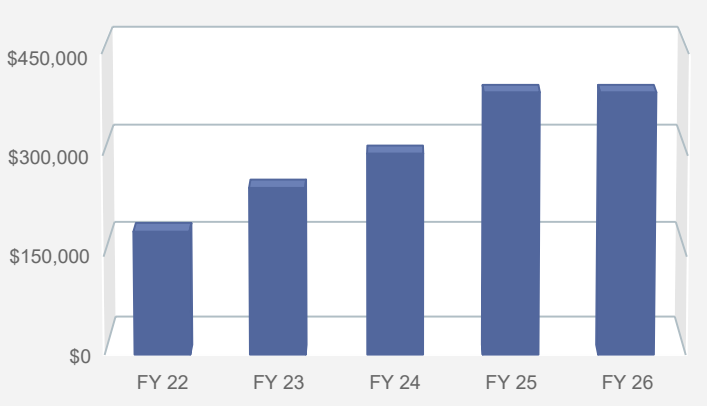
Mission Statement

The mission of the Mayor and Council is to provide excellent service to the Berkeley community; promote a diverse, accessible, affordable, safe, healthy, environmentally sound and culturally rich city; innovate; embrace respectful, democratic participation in local decision-making; respond efficiently and effectively to neighborhood and commercial concerns; and do so in a fiscally sound manner.

Selected Service Objectives

- The governing body of the municipality.
- Makes decisions about local laws and policies for the city using input from the community.
- Councilmembers are appointed to a number of local committees and regional bodies.

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 22	FY 23	Adopted FY 24	Proposed FY 25	% Change From PY	Proposed FY 26	% Change From PY
Expenditure Category							
Salaries & Benefits	$ 184,390	$ 234,056	$ 293,210	$ 385,203	31.37%	$ 385,203	0.00%
Services & Materials	731	19,443	9,640	9,640	0.00%	9,640	0.00%
Adopted Tier 1 Funding *							
Total Expenditures	**$ 185,121**	**$ 253,499**	**$ 302,850**	**$ 394,843**	**30.38%**	**$ 394,843**	**0.00%**
Annual Percentage Change		36.94%	19.47%	30.38%		0.00%	

Mayor and Council Financial Summary

All Funding Sources | **Division: District 5**

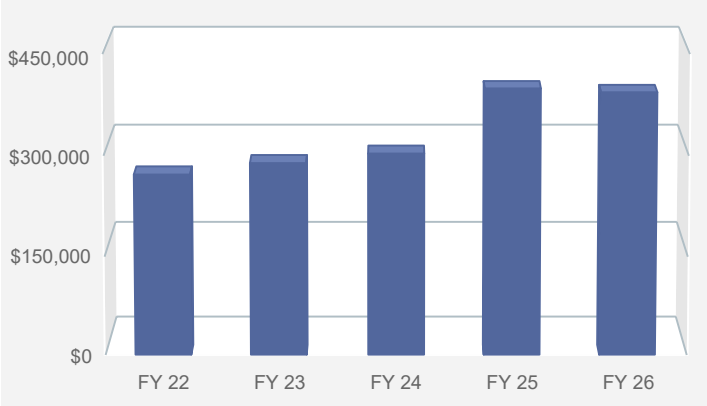
Mission Statement

The mission of the Mayor and Council is to provide excellent service to the Berkeley community; promote a diverse, accessible, affordable, safe, healthy, environmentally sound and culturally rich city; innovate; embrace respectful, democratic participation in local decision-making; respond efficiently and effectively to neighborhood and commercial concerns; and do so in a fiscally sound manner.

Selected Service Objectives

- The governing body of the municipality.
- Makes decisions about local laws and policies for the city using input from the community.
- Councilmembers are appointed to a number of local committees and regional bodies.

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 22	FY 23	Adopted FY 24	Proposed FY 25	% Change From PY	Proposed FY 26	% Change From PY
Expenditure Category							
Salaries & Benefits	$ 262,966	$ 281,082	$ 293,210	$ 391,203	33.42%	$ 385,203	(1.53%)
Services & Materials	8,940	9,572	9,640	9,640	0.00%	9,640	0.00%
Adopted Tier 1 Funding *							
Total Expenditures	**$ 271,906**	**$ 290,654**	**$ 302,850**	**$ 400,843**	**32.36%**	**$ 394,843**	**(1.50%)**
Annual Percentage Change		6.90%	4.20%	32.36%		(1.50%)	

Mayor and Council Financial Summary

All Funding Sources | **Division: District 6**

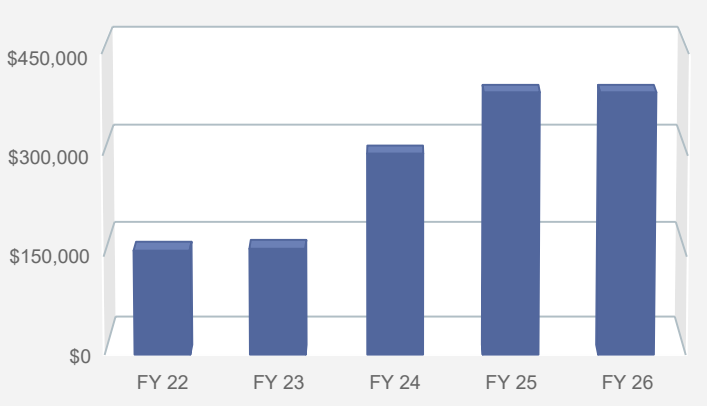
Mission Statement

The mission of the Mayor and Council is to provide excellent service to the Berkeley community; promote a diverse, accessible, affordable, safe, healthy, environmentally sound and culturally rich city; innovate; embrace respectful, democratic participation in local decision-making; respond efficiently and effectively to neighborhood and commercial concerns; and do so in a fiscally sound manner.

Selected Service Objectives

- The governing body of the municipality.
- Makes decisions about local laws and policies for the city using input from the community.
- Councilmembers are appointed to a number of local committees and regional bodies.

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 22	FY 23	Adopted FY 24	Proposed FY 25	% Change From PY	Proposed FY 26	% Change From PY
Expenditure Category							
Salaries & Benefits	$ 150,855	$ 153,530	$ 293,210	$ 385,203	31.37%	$ 385,203	0.00%
Services & Materials	6,402	6,009	9,640	9,640	0.00%	9,640	0.00%
Adopted Tier 1 Funding *							
Total Expenditures	**$ 157,257**	**$ 159,539**	**$ 302,850**	**$ 394,843**	**30.38%**	**$ 394,843**	**0.00%**
Annual Percentage Change		1.45%	89.83%	30.38%		0.00%	

Mayor and Council Financial Summary

All Funding Sources | **Division: District 7**

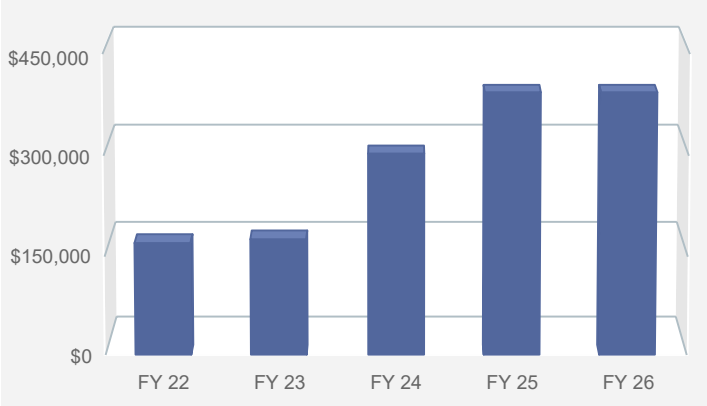
Mission Statement

The mission of the Mayor and Council is to provide excellent service to the Berkeley community; promote a diverse, accessible, affordable, safe, healthy, environmentally sound and culturally rich city; innovate; embrace respectful, democratic participation in local decision-making; respond efficiently and effectively to neighborhood and commercial concerns; and do so in a fiscally sound manner.

Selected Service Objectives

- The governing body of the municipality.
- Makes decisions about local laws and policies for the city using input from the community.
- Councilmembers are appointed to a number of local committees and regional bodies.

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 22	FY 23	Adopted FY 24	Proposed FY 25	% Change From PY	Proposed FY 26	% Change From PY
Expenditure Category							
Salaries & Benefits	$ 164,890	$ 170,431	$ 293,210	$ 385,203	31.37%	$ 385,203	0.00%
Services & Materials	4,002	4,430	9,640	9,640	0.00%	9,640	0.00%
Adopted Tier 1 Funding *							
Total Expenditures	**$ 168,892**	**$ 174,861**	**$ 302,850**	**$ 394,843**	**30.38%**	**$ 394,843**	**0.00%**
Annual Percentage Change		3.53%	73.19%	30.38%		0.00%	

Mayor and Council Financial Summary

All Funding Sources | **Division: District 8**

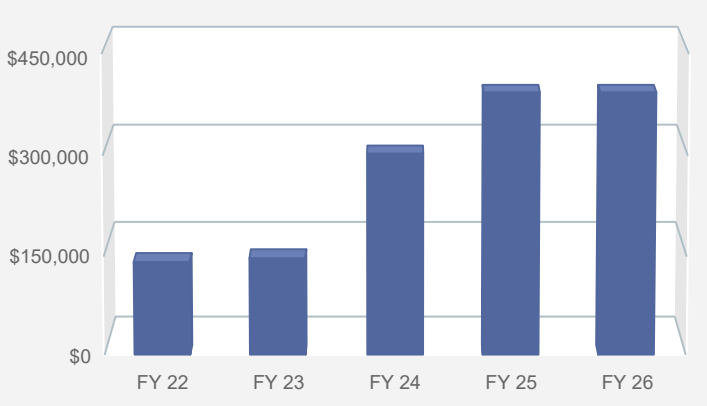
Mission Statement

The mission of the Mayor and Council'is to provide excellent service to the Berkeley community; promote a diverse, accessible, affordable, safe, healthy, environmentally sound and culturally rich city; innovate; embrace respectful, democratic participation in local decision-making; respond efficiently and effectively to neighborhood and commercial concerns; and do so in a fiscally sound manner.

Selected Service Objectives

- The governing body of the municipality.
- Makes decisions about local laws and policies for the city using input from the community.
- Councilmembers are appointed to a number of local committees and regional bodies.

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 22	FY 23	Adopted FY 24	Proposed FY 25	% Change From PY	Proposed FY 26	% Change From PY
Expenditure Category							
Salaries & Benefits	$ 137,945	$ 144,269	$ 293,210	$ 385,203	31.37%	$ 385,203	0.00%
Services & Materials	1,325	958	9,640	9,640	0.00%	9,640	0.00%
Adopted Tier 1 Funding *							
Total Expenditures	**$ 139,270**	**$ 145,227**	**$ 302,850**	**$ 394,843**	**30.38%**	**$ 394,843**	**0.00%**
Annual Percentage Change		4.28%	108.54%	30.38%		0.00%	

Mayor and Council Financial Summary

All Funding Sources | **Division: Council Offices**

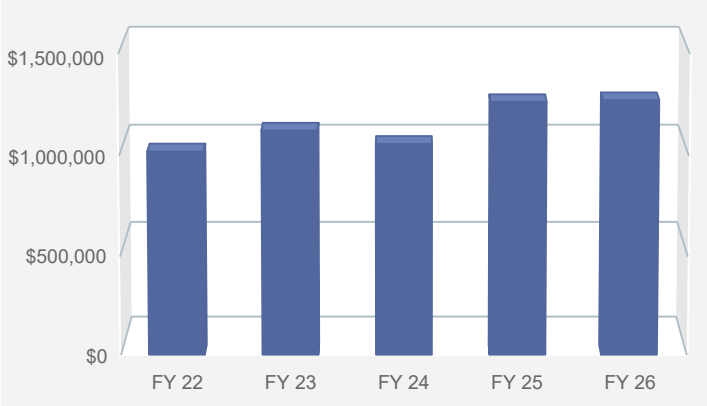
Mission Statement

The mission of the Mayor and Council is to provide excellent service to the Berkeley community; promote a diverse, accessible, affordable, safe, healthy, environmentally sound and culturally rich city; innovate; embrace respectful, democratic participation in local decision-making; respond efficiently and effectively to neighborhood and commercial concerns; and do so in a fiscally sound manner.

Selected Service Objectives

- The governing body of the municipality.
- Makes decisions about local laws and policies for the city using input from the community.
- Councilmembers are appointed to a number of local committees and regional bodies.

Five-Year Expenditures



Five Year History

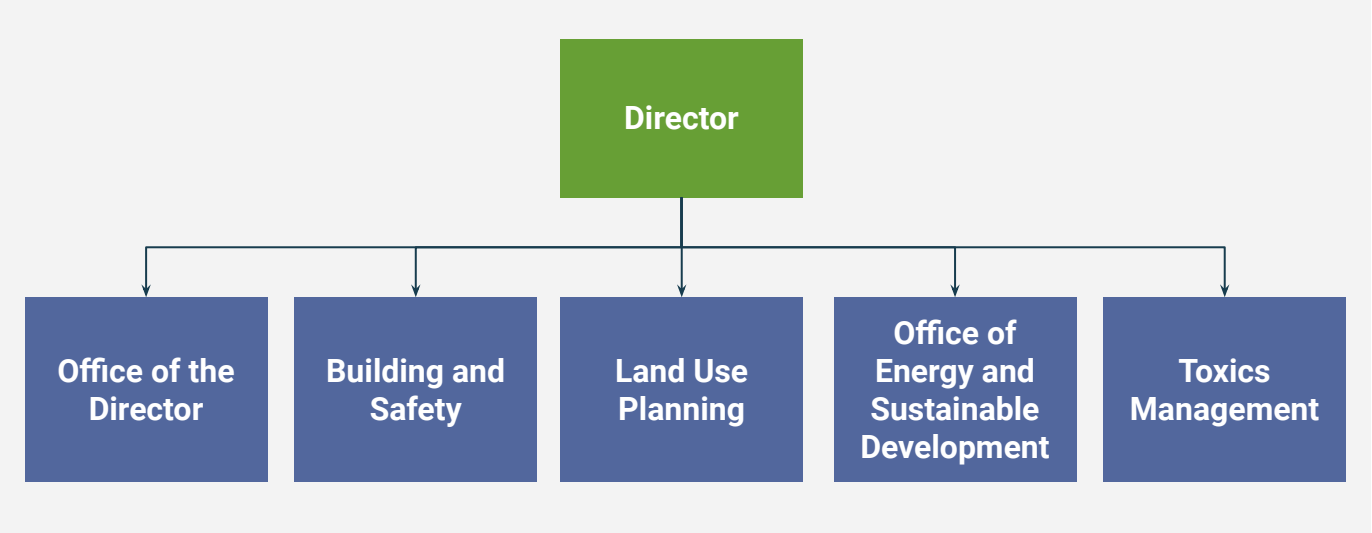
	Audited Actual		Budget				
	FY 22	FY 23	Adopted FY 24	Proposed FY 25	% Change From PY	Proposed FY 26	% Change From PY
Expenditure Category							
Salaries & Benefits	$ 765,399	$ 871,831	$ 803,252	$ 1,020,093	27.00%	$ 1,035,040	1.47%
Internal Services & All Other	256,037	256,037	256,037	246,829	(3.60%)	246,829	0.00%
Adopted Tier 1 Funding *							
Total Expenditures	**$ 1,021,436**	**$ 1,127,868**	**$ 1,059,289**	**$ 1,266,922**	**19.60%**	**$ 1,281,869**	**1.18%**
Annual Percentage Change		10.42%	(6.08%)	19.60%		1.18%	

Planning

Mission Statement

The Planning and Development Department's mission is to enhance safety, livability and resilience in the built environment and to work with the community to promote and protect Berkeley's distinctive neighborhoods, vibrant commercial areas, unique character and natural resources for current and future generations.

Organizational Chart



Planning and Development Department Overview

The Planning and Development Department consists of approximately 109 career full- and part-time staff, and is organized into five divisions, including the Office of the Director, which all work together to plan, implement and monitor the physical environment of Berkeley. The Department provides the following services:

- **Office of the Director**: The Office of the Director provides department-wide leadership, management oversight, and policy direction for overall operations and implementation. The office oversees information technology projects, special projects and research, budget and fiscal oversight, regulatory compliance and reporting, and purchasing, payroll and accounting services for the entire Department.
- **Building and Safety Division**: The Building and Safety Division (B&S) reviews proposed construction documents for conformance to the building code, energy code, and other applicable codes; approves building, plumbing, mechanical and electrical permits; inspects construction projects to ensure conformance with the approved plans and code provisions; investigates work done without permits; provides code information and interpretation to the public and other city agencies; ensures the safety of Berkeley's rental housing stock; and manages programs to mitigate seismic risk in existing buildings.
- **Land Use Planning Division**: The Land Use Planning Division (LUP) is responsible for researching and implementing land use policy and regulations for the City of Berkeley. The land use policy team prepares amendments to the Zoning Ordinance, the General

Plan, area plans, and other long-range planning documents that guide future development and preservation in Berkeley. The development projects team reviews and entitles proposed projects that conform with the Zoning Ordinance, the General Plan, and other applicable plans, policies and regulations.

- **Office of Energy and Sustainable Development**: The Office of Energy and Sustainable Development Division (OESD) develops policies and implements programs to promote resilience and sustainable practices, and to reduce energy and water use and the associated greenhouse gas emissions in both City operations and the Berkeley community.
- **Toxics Management Division**: The Toxics Management Division (TMD) is the City's regulatory agency and a State-Certified Unified Program Agency (CUPA), responsible for implementing, inspecting and enforcing California Environmental Protection Agency and hazardous materials codes associated with the Governor's Office of Emergency Services and State Fire Marshall within the City of Berkeley. TMD also responds to community complaints, assists the City with toxicological concerns, and inspects industrial sites for storm water pollution prevention.

Challenges

The Planning and Development Department faces the following challenges:

- **Implementing New Legislation.** The department must implement new local and state legislation in a timely manner, which sometimes requires additional staff resources, the development and deployment of new technology tools, and modifications to operations.
- **Ineffective Software.** Existing software (e.g., permitting, rental housing inspection, CUPA reporting, time tracking, file sharing, online payments, e-check functionality) is not effectively meeting department needs and is creating customer service and efficiency challenges, including delays in turnaround times for permit applications.
- **Staff Turnover.** Although the department's vacancy rate has decreased significantly over the past two years and our recruiting efforts have been very successful, we have experienced turnover of veteran staff in positions at all levels.
- **Macroeconomic Factors Impacting Development.** Following an 'up cycle' of high levels of construction and development activity that lasted for over a decade, macroeconomic factors—such as increased interest rates, increased costs of construction materials and labor, and softening rents—have led to a slowdown of new housing construction starts.
- **Overturned Natural Gas Ban.** In January 2024, the Ninth Circuit US Court of Appeals chose to uphold the decision in April to invalidate Berkeley's ban on natural gas infrastructure in new construction, denying the City's request for a re-hearing. This decision was a setback to efforts to meet the City's Climate Action Plan goals.

Accomplishments

Following are some of the highlights from the Planning and Development Department's numerous accomplishments:

- **New Housing Production.** In 2023, the Planning and Development Department issued certificates of occupancy for 715 new housing units, including 31 deed restricted affordable units.

- **Inspections Conducted and Permits Issued.** In 2023, the Toxics Management Division conducted 367 hazardous materials inspections and 148 stormwater inspections, the Building and Safety Division conducted 27,294 inspections and issued 3,865 building permits, the Permit Service Center received 27,127 applications (including revision and deferrals), completed 7,466 plan checks, and issued 867 "P" permits (for the Public Works Department), and the Rental Housing Team conducted 4,981 inspections.
- **Just Transition Pilot Program.** OESD initiated the $1.5 million Just Transition Pilot Program in 2023, which provides direct installation of building electrification measures in existing affordable housing buildings for low-to-moderate income households in Berkeley.
- **OPR Grant for General Plan Updates.** The Planning and Development Department, in partnership with the Ecology Center and the Berkeley Climate Equity Collaborative, was awarded a $497,492 grant from the Governor's Office of Planning and Research (OPR) Adaptation Planning Grant Program (APGP) in 2023 to update Berkeley's General Plan. Efforts are focused on updates to the Disaster Preparedness and Safety Element and development of an Environmental Justice Element.
- **Berkeley E-Bike Equity Project (BEEP).** In 2023, OESD launched the Berkeley E-Bike Equity Project (BEEP) which selected via lottery 56 income-qualified Berkeley households to receive free e-bikes, helmets, locks, training and quarterly safety/maintenance checks. The program is being administered in partnership with Waterside Workshops, a local non-profit program whose youth interns are learning valuable e-bike assembly and maintenance skills as part of the BEEP.
- **Adoption of new Affordable Housing Requirements.** In January 2023, City Council adopted new affordable housing requirements for housing development projects recommended by LUP. New requirements were designed to facilitate and support increased affordable housing production in Berkeley.
- **Response to Berkeley Mudslide:** In January 2023, B&S responded to an emergency mudslide in northeast Berkeley. As first responders, B&S protected residents from immediate danger and then worked with geotechnical and structural engineers to secure the safety of buildings prior to residents' return.
- **Housing Element Update.** In February 2023, the California State Department of Housing & Community Development found Berkeley's Housing Element to be in substantial compliance with State law. Berkeley was the seventh of 109 municipalities in the Bay Area region to achieve this critical milestone. The Housing Element is a product of over 18 months of community engagement, research, technical analysis, and collaboration with policymakers, and establishes an ambitious, 8-year agenda for the City's housing policy and programs.
- **Bird Safe Building Provisions.** In June 2023, City Council adopted bird safe building provisions into the Zoning Ordinance recommended by LUP. New regulations will reduce bird collision deaths by requiring qualifying construction projects to use bird safe glass products and external building fixtures.
- **Collaborative Planning Process.** In July 2023, the Office of the Director, in conjunction with UC Berkeley's Capital Strategies Team, introduced a Collaborative Planning Process for UC's capital projects in the City environs that addressed the terms of the 2021 Long Range Development Plan Settlement Agreement between the City and the University.

- **Accessory Dwelling Units (ADUs).** In October 2023, City Council adopted new zoning regulations for ADUs recommended by LUP. The amendments included new policies for parking, fire safety, and building height and ensured Berkeley's ordinance complied with new State law.
- **Adoption of the Southside Zoning Amendments.** In December 2023, City Council adopted updated zoning standards for the Southside recommended by LUP. Amendments wrapped up a six-year process that addressed multiple City Council referrals requesting increased capacity for student housing near UC Campus.
- **Approval of North Berkeley and Ashby BART station areas as part of the Metropolitan Transportation Commission (MTC) Priority Sites Program.** In November 2023, the City's application for the North Berkeley and Ashby BART sites for inclusion in MTC's Priority Sites Program was successful. Inclusion in the Priority Sites list makes these sites eligible for current and potential future funding and technical assistance and will be integrated into relevant Plan Bay Area 2050+ strategies.
- **Adoption of the North Berkeley BART Objective Design Standards.** In December 2023, City Council adopted Objective Design Standards (ODS) for the North Berkeley BART station area, concluding a year-long public process led by LUP in partnership with BART. An application for land use entitlements from the North Berkeley Housing Partners development team was received in February 2024 that will be evaluated for compliance with adopted ODS.
- **The Rental Housing Safety Program (RHSP)** increased the size of their staff and are now conducting an average of 415 inspections per month. That's a 51 percent increase in the number of inspections performed monthly. Additionally, RHSP staff rewrote the Berkeley Housing Code, which was adopted by Council in December 2022.
- **The Retrofit Grants** program disbursed 11 design grants and 19 construction grants for a total of $903,461 to Berkeley property owners between July 2022 and January 2024. The City also continued enforcement of the soft story ordinance and during this same period 16 buildings completed mandatory retrofits and were removed from the inventory of potentially hazardous buildings, and 8 additional properties were added to the inventory.
- **Solar APP+ real time PV permitting.** B&S, in collaboration with IT, implemented a third-party software program, SolarAPP+, which streamlines solar permit issuance in September 2023. Implementation was funded with an $80K grant and ensures compliance with Senate Bill 379.

Planning & Development Financial Summary

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Proposed
EXPENDITURES						
By Type:						
Salaries & Benefits	15,370,252	15,787,928	17,054,384	20,940,050	22,395,541	22,841,585
Services & Materials	3,051,661	3,128,762	3,355,273	6,360,585	6,484,236	6,172,285
Capital Outlay	-	-	116,023	-	195,000	10,000
Internal Services & All Other	3,265,777	3,516,950	3,622,698	3,966,530	4,232,946	4,244,804
	21,687,690	**22,433,640**	**24,148,378**	**31,267,165**	**33,307,723**	**33,268,674**
By Division:						
Office of Plan. & Dev Dir	2,385,602	3,083,181	3,036,064	5,126,290	5,980,879	5,786,868
Toxics Management	1,252,028	1,111,042	1,289,075	1,453,540	1,613,075	1,615,482
Energy & Sustainable Dev	1,248,888	1,364,763	1,753,950	1,914,842	2,087,915	2,120,268
Land Use Planning	6,231,031	5,459,645	6,459,873	8,341,497	8,521,189	8,655,834
Building & Safety	10,570,141	11,415,009	11,609,416	14,430,996	15,104,665	15,090,222
	21,687,690	**22,433,640**	**24,148,378**	**31,267,165**	**33,307,723**	**33,268,674**
By Fund:						
GF - Discreationary	2,567,473	2,629,758	2,924,669	3,277,247	3,745,099	3,802,945
Climate Equity Action	-	-	191,346	-	-	-
CA Energy Commission	-	-	-	-	-	-
Rental Housing Safety Prog	1,399,402	1,485,638	1,952,592	2,356,542	2,657,072	2,627,557
Park Tax	41,038	38,689	42,014	45,306	49,573	50,615
One-Time Grant:No Cap Exp	306,270	331,091	19,032	60,094	68,008	70,877
FEMA	787,884	721,935	718,437	959,326	657,133	657,133
Capital Improvements	21,364	22,295	22,993	28,106	30,707	31,181
Zero Waste	43,574	48,375	50,843	100,777	107,423	110,398
Sanitary Sewer Operation	46,105	42,465	47,205	50,738	54,494	55,559
Clean Storm Water	163,524	134,460	165,537	197,492	188,490	194,324
Permit Service Center	15,638,894	16,332,046	17,283,467	23,360,447	24,800,520	24,733,490
Unified Program (CUPA)	671,926	646,888	730,243	831,090	949,204	934,595
Parking Meter Fund	236	-	-	-	-	-
	21,687,690	**22,433,640**	**24,148,378**	**31,267,165**	**33,307,723**	**33,268,674**

Planning & Development Financial Summary

All Funding Sources

Division: Office of Plan. & Dev Dir

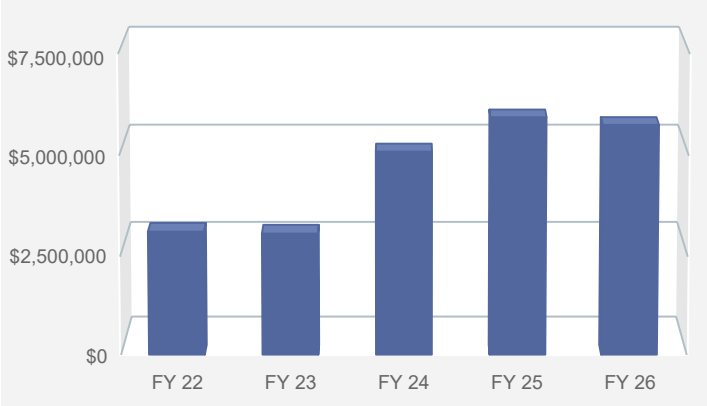
Mission Statement

The mission of the Planning & Development is to enhance safety, livability and resilience in the built environment and to work with the community to promote and protect Berkeley's distinctive neighborhoods, vibrant commercial areas, unique character and natural resources for current and future generations.

Selected Service Objectives

- Provides department-wide leadership, management oversight, and policy direction for overall operations and implementation. The office oversees information technology projects, special projects and research, budget and fiscal oversight, regulatory compliance and reporting, and purchasing, payroll and accounting services for the entire Department.

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 22	FY 23	Adopted FY 24	Proposed FY 25	% Change From PY	Proposed FY 26	% Change From PY
Expenditure Category							
Salaries & Benefits**	$ 1,048,943	$ 1,277,360	$ 1,325,097	$ 1,859,120	40.30%	$ 1,911,672	2.83%
Services & Materials	22,315	25,536	2,037,970	2,036,720	(0.06%)	1,786,720	(12.27%)
Internal Services & All Other	2,011,923	1,733,168	1,763,223	2,085,039	18.25%	2,088,476	0.16%
Adopted Tier 1 Funding *							
Total Expenditures	**$ 3,083,181**	**$ 3,036,064**	**$ 5,126,290**	**$ 5,980,879**	**16.67%**	**$ 5,786,868**	**(3.24%)**
Annual Percentage Change		(1.53%)	68.85%	16.67%		(3.24%)	

** FY 2025 and FY 2026 Salaries and Benefits, the amounts include General Fund salary savings target.

Planning & Development Financial Summary

All Funding Sources | **Division: Toxics Management**

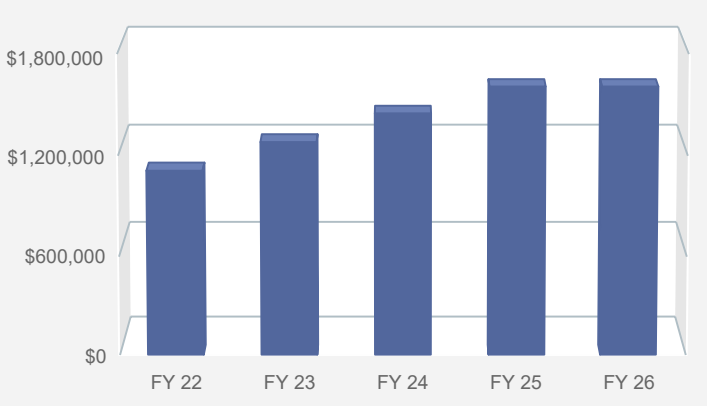
Mission Statement

The mission of the Planning & Development is to enhance safety, livability and resilience in the built environment and to work with the community to promote and protect Berkeley's distinctive neighborhoods, vibrant commercial areas, unique character and natural resources for current and future generations.

Selected Service Objectives

- Serves as City's regulatory agency and a State-Certified Unified Program Agency (CUPA), responsible for implementing, inspecting and enforcing California Environmental Protection Agency and hazardous materials codes associated with the Governor's Office of Emergency Services and State Fire Marshall within the City of Berkeley.
- Responds to community complaints, assists the City with toxicological concerns, and inspects industrial sites for storm water pollution prevention.

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 22	FY 23	Adopted FY 24	Proposed FY 25	% Change From PY	Proposed FY 26	% Change From PY
Expenditure Category							
Salaries & Benefits	$ 952,803	$ 1,085,870	$ 1,221,724	$ 1,333,873	9.18%	$ 1,369,654	2.68%
Services & Materials	26,635	34,110	49,471	64,071	29.51%	64,071	0.00%
Capital Outlay	-	-	-	35,000	0.00%	-	(100.00%)
Internal Services & All Other	131,604	169,095	182,345	180,131	(1.21%)	181,757	0.90%
Adopted Tier 1 Funding *							
Total Expenditures	**$ 1,111,042**	**$ 1,289,075**	**$ 1,453,540**	**$ 1,613,075**	**10.98%**	**$ 1,615,482**	**0.15%**
Annual Percentage Change		16.02%	12.76%	10.98%		0.15%	

Planning & Development Financial Summary

All Funding Sources

Division: Energy & Sustainable Dev

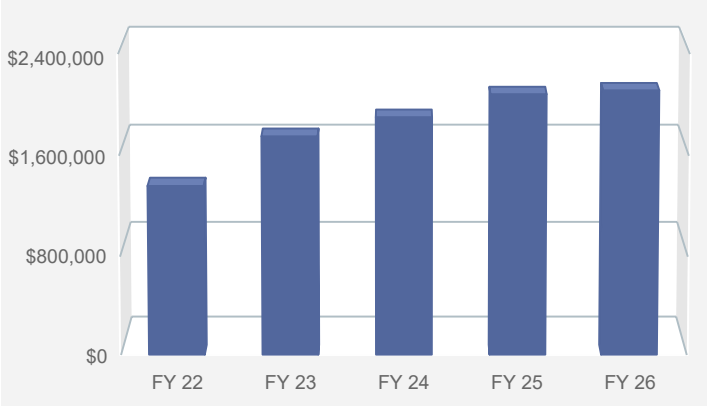
Mission Statement

The mission of the Planning & Development is to enhance safety, livability and resilience in the built environment and to work with the community to promote and protect Berkeley's distinctive neighborhoods, vibrant commercial areas, unique character and natural resources for current and future generations.

Selected Service Objectives

- Develops policies and implements programs to promote resilience and sustainable practices, and to reduce energy and water use and the associated greenhouse gas emissions in both City operations and the Berkeley community.

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 22	FY 23	Adopted FY 24	Proposed FY 25	% Change From PY	Proposed FY 26	% Change From PY
Expenditure Category							
Salaries & Benefits	$ 1,269,757	$ 1,416,060	$ 1,574,704	$ 1,731,903	9.98%	$ 1,763,896	1.85%
Services & Materials	40,435	259,656	250,644	265,794	6.04%	265,794	0.00%
Internal Services & All Other	54,571	78,234	89,494	90,218	0.81%	90,578	0.40%
Adopted Tier 1 Funding *							
Total Expenditures	**$ 1,364,763**	**$ 1,753,950**	**$ 1,914,842**	**$ 2,087,915**	**9.04%**	**$ 2,120,268**	**1.55%**
Annual Percentage Change		28.52%	9.17%	9.04%		1.55%	

Planning & Development Financial Summary

All Funding Sources

Division: Land Use Planning

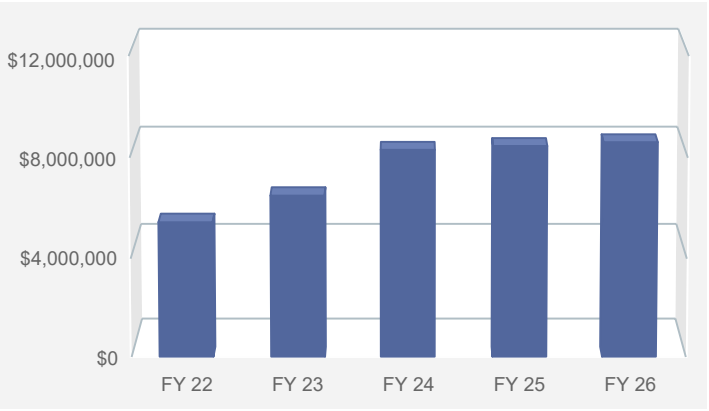
Mission Statement

The mission of the Planning & Development is to enhance safety, livability and resilience in the built environment and to work with the community to promote and protect Berkeley's distinctive neighborhoods, vibrant commercial areas, unique character and natural resources for current and future generations.

Selected Service Objectives

- Responsible for researching and implementing land use policy and regulations for the City of Berkeley. The land use policy team prepares amendments to the Zoning Ordinance, the General Plan, area plans, and other long-range planning documents that guide future development and preservation in Berkeley.
- Reviews and entitles proposed projects that conform with the Zoning Ordinance, the General Plan, and other applicable plans, policies and regulations.

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 22	FY 23	Adopted FY 24	Proposed FY 25	% Change From PY	Proposed FY 26	% Change From PY
Expenditure Category							
Salaries & Benefits	$ 4,195,206	$ 4,750,393	$ 6,386,243	$ 6,582,352	3.07%	$ 6,744,324	2.46%
Services & Materials	881,320	1,184,152	1,259,900	1,259,900	0.00%	1,259,900	0.00%
Capital Outlay	-	-	-	35,000	0.00%	-	(100.00%)
Internal Services & All Other	383,119	525,328	695,354	643,937	(7.39%)	651,610	1.19%
Adopted Tier 1 Funding *							
Total Expenditures	**$ 5,459,645**	**$ 6,459,873**	**$ 8,341,497**	**$ 8,521,189**	**2.15%**	**$ 8,655,834**	**1.58%**
Annual Percentage Change		18.32%	29.13%	2.15%		1.58%	

Planning & Development Financial Summary

All Funding Sources

Division: Building & Safety

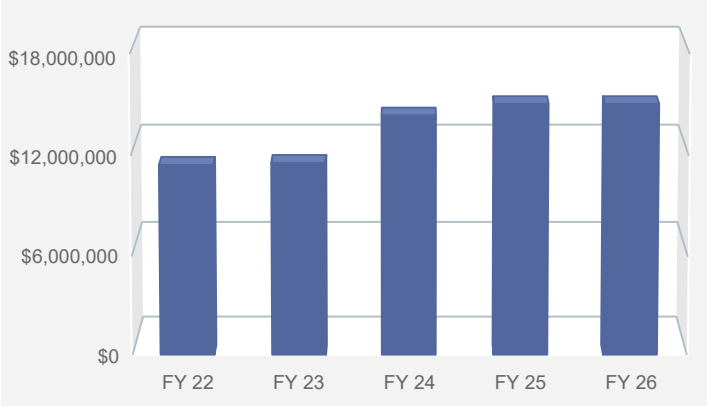
Mission Statement

The mission of the Planning & Development is to enhance safety, livability and resilience in the built environment and to work with the community to promote and protect Berkeley's distinctive neighborhoods, vibrant commercial areas, unique character and natural resources for current and future generations.

Selected Service Objectives

- Reviews proposed construction documents for conformance to the building code, energy code, and other applicable codes; approves building, plumbing, mechanical and electrical permits; inspects construction projects to ensure conformance with the approved plans and code provisions.
- Investigates work done without permits.
- Provides code information and interpretation to the public and other city agencies.
- Ensures the safety of Berkeley's rental housing stock
- Manages programs to mitigate seismic risk in existing buildings.

Five-Year Expenditures



Five Year History

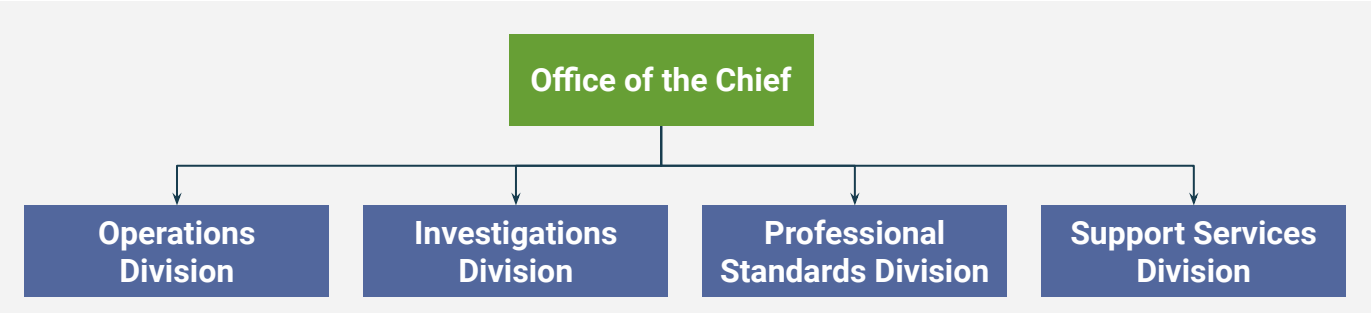
	Audited Actual		Budget				
	FY 22	FY 23	Adopted FY 24	Proposed FY 25	% Change From PY	Proposed FY 26	% Change From PY
Expenditure Category							
Salaries & Benefits	$ 8,321,219	$ 8,524,701	$10,432,282	$10,888,293	4.37%	$ 11,052,039	1.50%
Services & Materials	2,158,057	1,851,819	2,762,600	2,857,751	3.44%	2,795,800	(2.17%)
Capital Outlay	-	116,023	-	125,000	0.00%	10,000	(92.00%)
Internal Services & All Other	935,733	1,116,873	1,236,114	1,233,621	(0.20%)	1,232,383	(0.10%)
Adopted Tier 1 Funding *							
Total Expenditures	**$ 11,415,009**	**$11,609,416**	**$14,430,996**	**$15,104,665**	**4.67%**	**$ 15,090,222**	**(0.10%)**
Annual Percentage Change		1.70%	24.30%	4.67%		(0.10%)	

Police

Mission Statement

Our mission is to safeguard our diverse community through proactive law enforcement and problem solving, treating all people with dignity and respect.

Organizational Chart



Police Overview

The Police Department maintains law and order in the City, including laws of the United States, the State of California, and all City ordinances. There are limited exceptions when such enforcement is by law, ordinance, or the City Charter made the responsibility of another officer, department, or the responsibility of a state or federal agency. Additionally, the Police Department administers the City jail and the care, custody, and control of prisoners. The work of this department at times includes the performance of such other functions as may be assigned by the City Manager or prescribed by ordinance of the Council or by applicable state law.

The Berkeley Police Department is organized into three divisions, along with the Offices of the Chief and Deputy Chief, to deliver the following baseline services:

- **Office of the Chief:** The Office of the Chief provides overall leadership and administrative oversight for the Police Department. The Office includes the Chief of Police, Strategic Communications (Public Information Officer), Office of Strategic Planning & Accountability, and the Internal Affairs Bureau.
- **Office of the Deputy Chief:** The Office of the Deputy Chief oversees the Operations, Investigations, and Support Services Divisions, Fiscal Services, and the Policy & Training section. The Policy & Training section oversees the department's policies and training programs.
- **Operations Division:** The Division, led by a Captain, supports the department's mission by responding to calls for service, conducting initial criminal investigations, making arrests, issuing citations, and providing crime prevention services and proactive problem-solving efforts, all focused on safeguarding the community. The Operations Division includes Watch Commanders, Community Services Bureau (CSB) (i.e. the Area Coordinators, Police Reserve Program, Special Events Coordinator, and Crisis Intervention Training Coordinator), and the Bike Unit. Bicycle Officers supplement the beat officers in some of the city's most heavily populated areas, including downtown and south campus business districts, but also provide data-driven focused enforcement throughout the city.

- **Investigations Division:** The Division, led by a Captain, supports the Department's mission through the work of several Bureaus and Units. The Detective Bureau conducts follow-up investigations on felony crimes, including homicides, felony assaults, robberies, sexual assaults, domestic violence assaults, sexual assaults on children and minors, residential and commercial burglaries, identity theft, fraud, forgery, and elder abuse, among other offenses. The Traffic Bureau consists of the Traffic Unit's Motorcycle Officers who focus on community safety through enforcement of traffic laws, investigation of serious injury traffic collisions including fatalities, driving under the influence (DUI) enforcement, and coordinating grant-funded focused enforcement efforts. The Parking Enforcement Bureau's Parking Enforcement Officers (PEO) enforce applicable state and local codes which regulate parking in the City of Berkeley, and further provide traffic control and support as needed for other Department Divisions (e.g. through working on planned Special Events, or in assisting with major incident scene management). The Crime Scene Unit is responsible for properly identifying, seizing, and documenting forensic crime scene evidence. The Recruitment & Employee Relations section is responsible for recruiting new personnel and managing employee relations matters. As staffing increases, the division will expand to include a Flex Team, which will enhance our efficiency and effectiveness in addressing crime issues and problem solving.
- **Support Services Division:** The Division, led by a Captain, supports the Department's mission through a variety of essential operational and administrative activities. The Support Services Division comprises the Support Services Lieutenant, Communications Center Manager (who oversees the Public Safety Communications Center which receives, and dispatches calls for Police, Fire, and Medical Services), the Berkeley City Jail, Records, Property and Evidence Unit, Public Safety Technology Systems Unit, Warrant Unit, and Court Liaison Officer. The Division provides fundamental structural support across all Department Divisions.

Challenges

The Police Department's challenges include:

- **Staffing and Recruitment:** Staffing and recruitment continues to be a challenge. There is a tight labor market for police recruits. Additionally, the City of Berkeley has high eligibility requirements and both the background process and academy training take considerable time. The length of time from recruitment to someone working as a solo officer can translate to vacancies remaining open for over six months. Finding and hiring suitable qualified candidates in the highly competitive hiring atmosphere has presented a challenge for the Department. Our ongoing efforts to evaluate and improve how we attract and maintain connections with applicants have led us to recognize the need for enhanced strategies in today's competitive market resulting in an additional funding need of $300,000 over the next two years to support contracting with a public safety specific recruiting and marketing firm.
- **Officer Development Training Programs:** The nature of policing is rapidly transforming. To ensure Berkeley provides the expected level of service to our community, the Department must continue to analyze data to understand the nature and extent of disparities, ensure existing training is adequate and develop or complete new trainings in the areas of Fair and Impartial Policing, Procedural Justice, Implicit Bias, and Hate Crimes. Finding or developing expanded training can create a challenge, as does having

limited staff to backfill absences so that officers can attend training. This important work requires $100,000 in funding to support the training costs for both course instruction and staff attendance.

Accomplishments

Highlights of recent Police Department accomplishments include:

- **Transparency Hub:** In May 2022, the Department launched a new Transparency Hub, created to share information with the Berkeley community. Over the past several years, the Department has placed an increased emphasis on expanding its data and analysis capacity, recognizing that data transparency is a foundational piece to a police department's trust and legitimacy. The Department's Strategic Analysis Team worked to create this Transparency Hub, with the goal of building/increasing community engagement, trust, and legitimacy. In its initial design, the Transparency Hub included data on Calls for Service, Use of Force, as well as the information collected as part of the California Racial and Identity Profiling Act (RIPA). In 2023, the Department added a traffic safety page to the hub where community members can track collision data and submit traffic concerns for follow-up from the Traffic Bureau. Listening and collaborating with community partners, the Department will continue to expand this hub.
- **Annual Report:** The 2023 Berkeley Police Department Annual Report encapsulates our activities, accomplishments, and strategic developments over the past year, serving as a comprehensive document designed to communicate with various stakeholders—Council members, community residents, and department personnel—about our efforts to maintain safety and integrity within the community. The importance of this report lies in its role as a transparent and measurable account of how we manage public trust and resources, reflecting our commitment to the principles of data-driven, fair and impartial policing and aligning with the needs and concerns of the Council and community. This year's report is exceptionally detailed, featuring more comprehensive data and analytics than in previous editions, encompassing traditional crime statistics, calls for service, workload metrics, clearance rates, and use of force data alongside in-depth analyses of bias and impartiality measures. These additions reflect our ongoing commitment to transparency and accountability, allowing us to present a clearer picture of our daily operations and challenges, and enhancing our ability to assess the effectiveness of our policies and practices. By providing these detailed insights, the report supports our mission to maintain public trust and engage with the community on issues of safety, fairness, and policing standards, making it a crucial tool for informing policy decisions, shaping future strategies, and fostering a deeper understanding and collaboration with the community we serve.
- **Gun Violence Prevention:** The City of Berkeley has developed a comprehensive Gun Violence Intervention & Prevention program framework as a key component of its Reimagining Public Safety initiative. The Berkeley Police Department plays a crucial role as a key partner in this collaborative effort to significantly reduce gun violence incidents. The program employs a multifaceted approach that combines place-based interventions in critical areas, direct engagement with individuals at risk, street outreach, and the provision of robust social services. The Police Department works closely with multiple city departments, community-based organizations, and field experts to implement this strategy, which is grounded in empirical evidence and best practices. By leveraging their expertise and resources, the Police Department contributes to Berkeley's

holistic and proactive approach to fostering a safer community. The Department's active participation in addressing the proximate causes of gun violence and supporting those most at risk demonstrates its commitment to the well-being of Berkeley's residents. This comprehensive effort highlights the Police Department's dedication to working hand-in-hand with the community and its partners to tackle the issue of gun violence head-on and ensure a safer environment for all.

Police Financial Summary

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Proposed
EXPENDITURES						
By Type:						
Salaries & Benefits	71,508,797	73,681,456	79,711,391	79,017,736	85,933,799	89,562,615
Services & Materials	2,799,236	3,566,370	4,199,734	3,163,071	3,163,071	3,163,071
Capital Outlay	70,374	53,416	83,877	902,361	902,361	902,361
Internal Services & All Other	5,017,223	5,452,509	5,677,152	5,104,992	4,605,760	4,605,760
	79,395,630	**82,753,751**	**89,672,154**	**88,188,160**	**94,604,991**	**98,233,807**
By Division:						
Office of the Police Chief	4,091,604	4,423,285	4,700,746	415,114	1,479,245	1,361,781
Police Operations	40,517,577	41,679,511	46,205,688	48,430,965	50,493,898	53,346,560
Police Investigations	15,562,878	17,138,493	17,981,709	17,222,777	20,276,304	20,807,528
Professional Standards	3,533,953	3,911,616	3,961,399	3,240,616	4,002,539	4,038,150
Support Services	15,689,618	15,600,846	16,822,612	18,878,688	18,353,005	18,679,788
	79,395,630	**82,753,751**	**89,672,154**	**88,188,160**	**94,604,991**	**98,233,807**
By Fund:						
GF - Discreationary	77,270,052	77,916,631	84,895,063	83,606,569	89,720,763	93,285,423
Asset Forfeiture	23,649	52,176	1,029	201,000	201,000	201,000
State Proposition 172	1,244,424	908,527	974,520	442,387	446,693	448,975
City Optional Public Safety	700,649	137,440	40,992	272,292	272,394	272,448
OTS DUI Enforsmt Educ Prg	111,213	88,899	183,248	137,060	145,074	149,321
Alcoholic Bev Ctr Ots/Uc	37,291	21,866	41,468	55,639	58,644	60,237
One-Time Grant:No Cap Exp	8,352	110,773	244,162	-	-	-
JAG Grant	-	-	97,166	55,650	58,989	60,759
Parking Meter Fund	-	3,517,439	3,194,506	3,417,563	3,701,434	3,755,644
	79,395,630	**82,753,751**	**89,672,154**	**88,188,160**	**94,604,991**	**98,233,807**

Police Financial Summary

All Funding Sources

Division: Office of the Police Chief

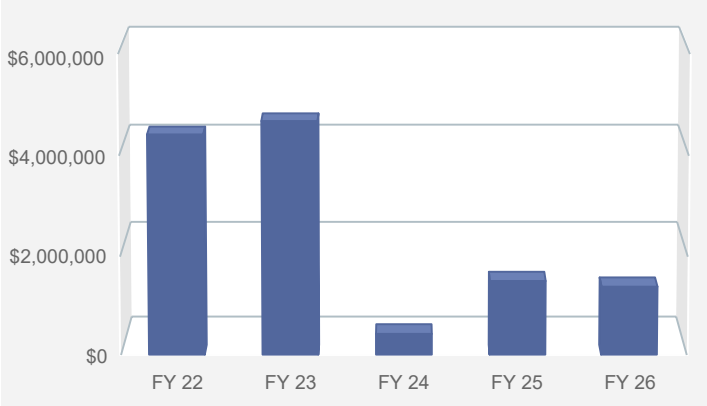
Mission Statement

The mission of the Police is to safeguard our diverse community through proactive law enforcement and problem solving, treating all people with dignity and respect.

Selected Service Objectives

- Provides overall leadership and administrative oversight for the Police Department. The Office includes the Chief of Police, Strategic Communications (Public Information Officer), Office of Strategic Planning & Accountability, and the Internal Affairs Bureau.

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 22	FY 23	Adopted FY 24	Proposed FY 25	% Change From PY	Proposed FY 26	% Change From PY
Expenditure Category							
Salaries & Benefits**	$ 1,666,588	$ 1,882,646	$(2,695,950)	$ (1,132,587)	(57.99%)	$(1,250,051)	10.37%
Services & Materials	56,622	118,025	210,989	210,989	0.00%	210,989	0.00%
Internal Services & All Other	2,700,075	2,700,075	2,900,075	2,400,843	(17.21%)	2,400,843	0.00%
Adopted Tier 1 Funding *							
Total Expenditures	**$ 4,423,285**	**$ 4,700,746**	**$ 415,114**	**$ 1,479,245**	**256.35%**	**$ 1,361,781**	**(7.94%)**
Annual Percentage Change		6.27%	(91.17%)	256.35%		(7.94%)	

** FY 2025 and FY 2026 Salaries and Benefits, the amounts include General Fund salary savings target.

Police Financial Summary

All Funding Sources

Division: Police Operations

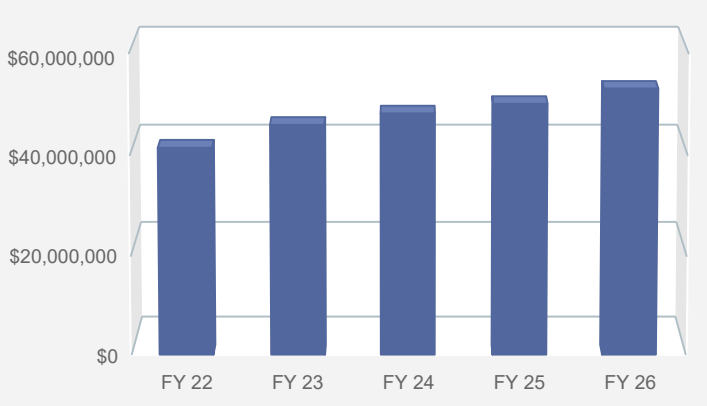
Mission Statement

The mission of the Police is to safeguard our diverse community through proactive law enforcement and problem solving, treating all people with dignity and respect.

Selected Service Objectives

- Supports the department's mission by responding to calls for service, conducting initial criminal investigations, making arrests, issuing citations, and providing crime prevention services and proactive problem-solving efforts, all focused on safeguarding the community.

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 22	FY 23	Adopted FY 24	Proposed FY 25	% Change From PY	Proposed FY 26	% Change From PY
Expenditure Category							
Salaries & Benefits	$40,686,854	$ 45,091,388	$ 48,026,003	$50,088,936	4.30%	$52,941,598	5.70%
Services & Materials	992,657	1,114,300	376,152	376,152	0.00%	376,152	0.00%
Capital Outlay	-	-	28,810	28,810	0.00%	28,810	0.00%
Adopted Tier 1 Funding *							
Total Expenditures	**$41,679,511**	**$ 46,205,688**	**$ 48,430,965**	**$50,493,898**	**4.26%**	**$53,346,560**	**5.65%**
Annual Percentage Change		10.86%	4.82%	4.26%		5.65%	

Police Financial Summary

All Funding Sources

Division: Police Investigations

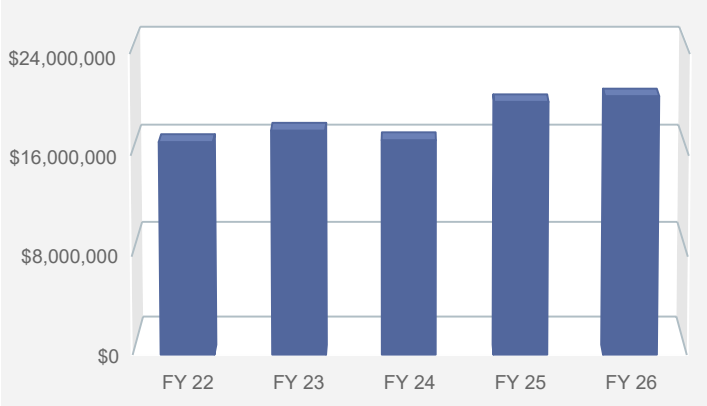
Mission Statement

The mission of the Police is to safeguard our diverse community through proactive law enforcement and problem solving, treating all people with dignity and respect.

Selected Service Objectives

- Detective Bureau conducts follow-up investigations on felony crimes, including homicides, felony assaults, robberies, sexual assaults, domestic violence assaults, sexual assaults on children and minors, residential and commercial burglaries, identity theft, fraud, forgery, and elder abuse, among other offenses.
- Traffic Bureau consists of the Traffic Unit's Motorcycle Officers who focus on community safety through enforcement of traffic laws, investigation of serious injury traffic collisions including fatalities, driving under the influence (DUI) enforcement, and coordinating grant-funded focused enforcement efforts.
- Parking Enforcement Bureau's Parking Enforcement Officers (PEO) enforce applicable state and local codes which regulate parking in the City of Berkeley.
- Crime Scene Unit is responsible for properly identifying, seizing, and documenting forensic crime scene evidence.

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 22	FY 23	Adopted FY 24	Proposed FY 25	% Change From PY	Proposed FY 26	% Change From PY
Expenditure Category							
Salaries & Benefits	$15,747,937	$16,456,646	$15,436,007	$ 18,489,534	19.78%	$19,020,758	2.87%
Services & Materials	897,573	967,163	1,265,665	1,265,665	0.00%	1,265,665	0.00%
Capital Outlay	53,416	83,877	115,350	115,350	0.00%	115,350	0.00%
Internal Services & All Other	439,567	474,023	405,755	405,755	0.00%	405,755	0.00%
Adopted Tier 1 Funding *							
Total Expenditures	**$17,138,493**	**$17,981,709**	**$17,222,777**	**$ 20,276,304**	**17.73%**	**$20,807,528**	**2.62%**
Annual Percentage Change		4.92%	(4.22%)	17.73%		2.62%	

Police Financial Summary

All Funding Sources

Division: Professional Standards

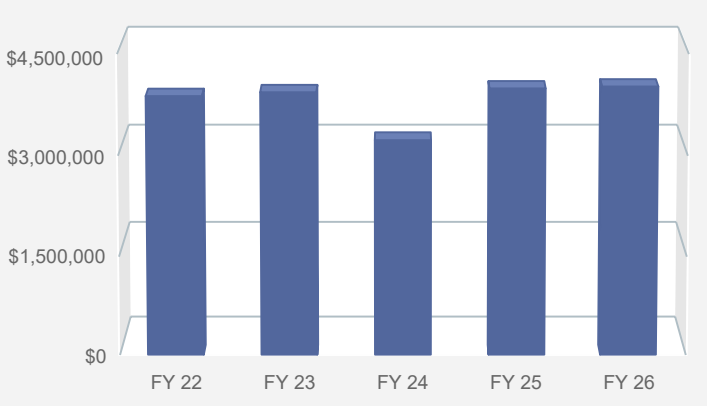
Mission Statement

The mission of the Police is to safeguard our diverse community through proactive law enforcement and problem solving, treating all people with dignity and respect.

Selected Service Objectives

- Administration of its hiring and training efforts, policy review and maintenance, and systems review, auditing, and project coordination.
- Facilitates and coordinates all training needs for sworn and non-sworn staff.

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 22	FY 23	Adopted FY 24	Proposed FY 25	% Change From PY	Proposed FY 26	% Change From PY
Expenditure Category							
Salaries & Benefits	$ 3,136,374	$ 3,288,885	$2,668,460	$ 3,430,383	28.55%	$ 3,465,994	1.04%
Services & Materials	775,242	672,514	568,603	568,603	0.00%	568,603	0.00%
Capital Outlay	-	-	3,553	3,553	0.00%	3,553	0.00%
Adopted Tier 1 Funding *							
Total Expenditures	**$ 3,911,616**	**$ 3,961,399**	**$3,240,616**	**$ 4,002,539**	**23.51%**	**$ 4,038,150**	**0.89%**
Annual Percentage Change		1.27%	(18.20%)	23.51%		0.89%	

Police Financial Summary

All Funding Sources

Division: Support Services

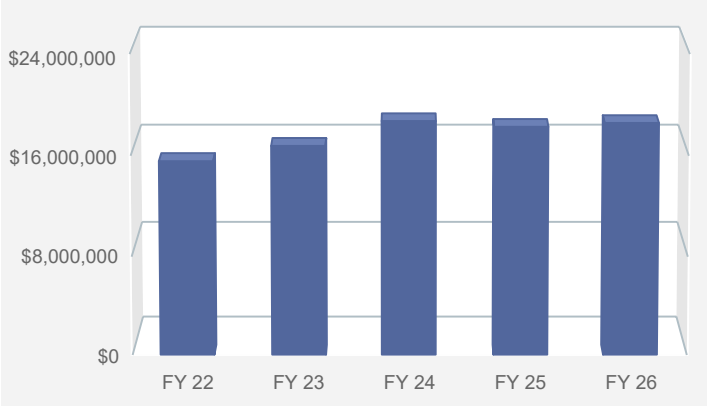
Mission Statement

The mission of the Police' is to safeguard our diverse community through proactive law enforcement and problem solving, treating all people with dignity and respect.

Selected Service Objectives

- Comprises the Support Services Lieutenant, Communications Center Manager (who oversees the Public Safety Communications Center which receives, and dispatches calls for Police, Fire, and Medical Services), the Berkeley City Jail, Records, Property and Evidence Unit, Public Safety Technology Systems Unit, Warrant Unit, and Court Liaison Officer.
- Provides fundamental structural support across all Department Divisions.

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 22	FY 23	Adopted FY 24	Proposed FY 25	% Change From PY	Proposed FY 26	% Change From PY
Expenditure Category							
Salaries & Benefits	$ 12,443,703	$ 12,991,826	$ 15,583,216	$ 15,057,533	(3.37%)	$ 15,384,316	2.17%
Services & Materials	844,276	1,327,732	741,662	741,662	0.00%	741,662	0.00%
Capital Outlay	-	-	754,648	754,648	0.00%	754,648	0.00%
Internal Services & All Other	2,312,867	2,503,054	1,799,162	1,799,162	0.00%	1,799,162	0.00%
Adopted Tier 1 Funding *							
Total Expenditures	**$ 15,600,846**	**$ 16,822,612**	**$ 18,878,688**	**$ 18,353,005**	**(2.78%)**	**$ 18,679,788**	**1.78%**
Annual Percentage Change		7.83%	12.22%	(2.78%)		1.78%	

Office of the Director of Police Accountability

Mission Statement

The purpose of the Director of Police Accountability is to investigate complaints filed against sworn employees of the Berkeley Police Department, to reach an independent finding as to the facts and recommend corrective action where warranted. The Director of Police Accountability may also serve as the Secretary to the Police Accountability Board and assist the Board in carrying out the duties prescribed herein.

Organizational Chart

Office of the Director of Police Accountability Overview

The Office of the Director of Police Accountability (ODPA), as outlined in Berkeley Charter Section 125(14), is charged with executing the duties of the Police Accountability Board (PAB) as specified. This includes overseeing the day-to-day operations of the Board office and staff, as well as conducting performance evaluations and disciplinary actions for all subordinate employees within the Board. All employees of the City of Berkeley under the ODPA's purview are subject to the personnel regulations governing Berkeley's municipal workforce.

The Director of Police Accountability plays a critical role in evaluating the conduct of sworn officers of the Berkeley Police Department in accordance with relevant laws, policies, and procedures. Investigative findings and recommendations are presented to the Police Accountability Board, which then advises the Chief of Police on specific complaints.

Additionally, the Director engages with various stakeholders, such as employee organizations, civil rights and liberties groups, and communities of color, to gather feedback on the work of both the PAB and the ODPA. This outreach ensures that diverse perspectives are considered in the oversight process.

Moreover, the ODPA is responsible for producing an annual public report, detailing the activities of the Board throughout the year. This report includes summaries of complaints received by both the Board and the Police Department, providing transparency regarding the oversight process and its outcomes.

Challenges

The Office of the Director of Police Accountability (ODPA) has encountered several challenges during its transition from being under the purview of the City Manager's Office to becoming a quasi-independent department. This shift has necessitated reliance on critical services from the City Manager's Office and the City Attorney's Office, leading to coordination challenges and adjustments in workflow.

The broader issue of recruitment and retention across the city has posed significant obstacles for the ODPA, as it struggles to fill vacancies. These challenges are not unique to the ODPA but reflect broader recruitment and retention issues faced by departments citywide.

Moreover, the complexities and multiple interpretations of the Charter language governing the ODPA's responsibilities have added layers of complexity to its operations. This has required careful navigation and ongoing interpretation to ensure alignment with legal mandates.

Vacancies within the department, coupled with turnover and vacancies in the Board, have further strained the ODPA's capacity to fulfill its duties effectively. The dual role of the ODPA, which encompasses both overseeing the investigatory duties of police accountability and providing secretarial/clerical support to the Police Accountability Board (PAB), adds an additional layer of complexity and workload.

Overall, these challenges highlight the ongoing efforts required to streamline operations, address staffing shortages, and ensure the effective functioning of the ODPA in its dual capacity. Collaboration with key city offices, careful interpretation of the Charter, and strategic recruitment and retention efforts will be essential in overcoming these obstacles and advancing the mission of police oversight in Berkeley.

Accomplishments

The Office of the Director of Police Accountability (ODPA) has achieved significant milestones in its efforts to enhance police oversight and community engagement. With the support of Council, the ODPA successfully added an additional investigator to its investigative division, ensuring parity with internal affairs and facilitating thorough and timely personnel investigations.

In line with its commitment to community engagement, the ODPA actively participated in various events, including the Juneteenth festival and Know Your Rights Workshop at the HOPE Center. Additionally, the office facilitated Introduction to Berkeley Oversight Workshops at UC Berkeley and Berkeley High School, fostering greater awareness and understanding of police accountability among students and community members.

The launch of an assisted animal intervention program (believed to be the first in the field of civilian oversight), specifically a therapy animal program, represents another noteworthy accomplishment by the ODPA. This initiative aims to provide emotional support and assistance to individuals impacted by police-related incidents, furthering the office's commitment to holistic support and intervention.

Furthermore, the ODPA has prioritized professional development by participating in various training opportunities, including those offered by National Association for Civilian Oversight of Law Enforcement (NACOLE), International City/County Management Association (ICMA), Canadian Association for Civilian Oversight of Law Enforcement (CACOLE), and the American Society of Criminology (ASC). These engagements have allowed staff to stay abreast of best practices and emerging trends in police oversight and accountability.

In addition to these achievements, the ODPA hosted the 50th anniversary celebration of civilian oversight in the City of Berkeley. This event served as a significant milestone in recognizing the contributions of past and current stakeholders to the oversight movement. It brought together individuals who have played pivotal roles in shaping and advancing police accountability in Berkeley, fostering dialogue and collaboration among diverse stakeholders committed to enhancing transparency and community engagement in law enforcement practices.

Police Accountability Financial Summary

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Proposed
EXPENDITURES						
By Type:						
Salaries & Benefits	3,251	652,028	555,947	926,442	1,245,033	1,284,306
Services & Materials	-	76,793	263,261	126,136	126,136	126,136
Internal Services & All Other	-	79,773	90,099	90,015	113,678	113,678
	3,251	**808,594**	**909,307**	**1,142,593**	**1,484,847**	**1,524,120**
By Division:						
Undefined	3,251	808,594	909,307	1,142,593	1,484,847	1,524,120
	3,251	**808,594**	**909,307**	**1,142,593**	**1,484,847**	**1,524,120**
By Fund:						
GF - Discreationary	3,251	808,594	909,307	1,142,593	1,484,847	1,524,120
	3,251	**808,594**	**909,307**	**1,142,593**	**1,484,847**	**1,524,120**

Police Accountability Financial Summary

All Funding Sources | **Division: Undefined**

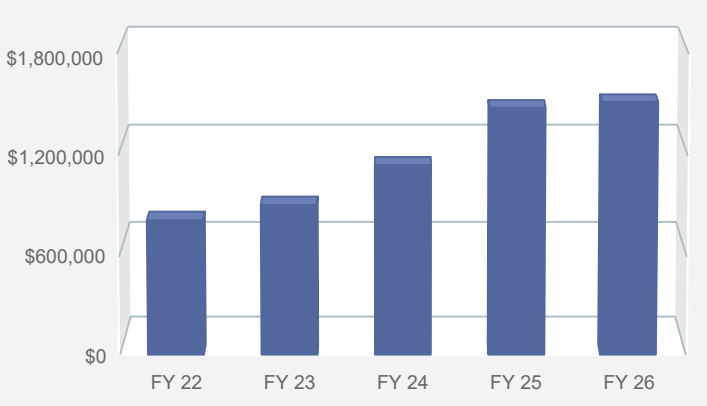
Mission Statement

The mission of the Police Accountability is to investigate complaints filed against sworn employees of the Berkeley Police Department, to reach an independent finding as to the facts and recommend corrective action where warranted. The Director of Police Accountability may also serve as the Secretary to the Police Accountability Board and assist the Board in carrying out the duties prescribed herein.

Selected Service Objectives

- Oversees the day-to-day operations of the Board office and staff, and conducts performance evaluations and disciplinary actions for all subordinate employees within the Board.
- Engages with various stakeholders, such as employee organizations, civil rights and liberties groups, and communities of color, to gather feedback on the work of both the PAB and the ODPA.
- Produces an annual public report, detailing the activities of the Board throughout the year.

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 22	FY 23	Adopted FY 24	Proposed FY 25	% Change From PY	Proposed FY 26	% Change From PY
Expenditure Category							
Salaries & Benefits**	$ 652,028	$ 555,947	$ 926,442	$ 1,245,033	34.39%	$ 1,284,306	3.15%
Services & Materials	76,793	263,261	126,136	126,136	0.00%	126,136	0.00%
Internal Services & All Other	79,773	90,099	90,015	113,678	26.29%	113,678	0.00%
Adopted Tier 1 Funding *							
Total Expenditures	**$ 808,594**	**$ 909,307**	**$ 1,142,593**	**$ 1,484,847**	**29.95%**	**$ 1,524,120**	**2.64%**
Annual Percentage Change		12.46%	25.66%	29.95%		2.64%	

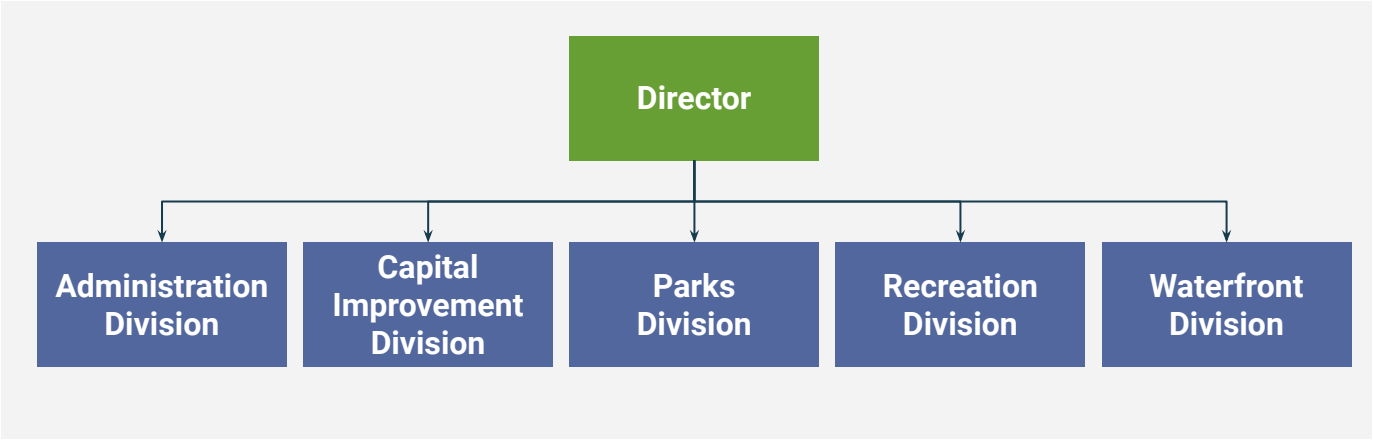
** FY 2025 and FY 2026 Salaries and Benefits, the amounts include General Fund salary savings target.

Parks, Recreation and Waterfront

Mission Statement

The Parks, Recreation and Waterfront Department is committed to administering excellent recreation programs at our community centers, camps, waterfront and parks; maintaining our trees and urban forest, landscaping and infrastructure; and developing capital projects with community input to improve and enhance residents' park and facility experience.

Organizational Chart



Parks, Recreation and Waterfront Overview

The Parks, Recreation & Waterfront (PRW) Department maintains the City's parks, playgrounds, pools, camps, community centers, and waterfront facilities; provides diverse recreation programs and special events throughout the year; delivers resident camps opportunities for youth, families and seniors; operates the largest public marina on the Bay; and plans, designs, and constructs capital improvements to Berkeley's parks, recreation, and waterfront facilities and infrastructure.

PRW is organized into five division to deliver the following baseline services:

- **Parks:** This Division maintains Berkeley's 55 parks, 63 play areas, 49 sports courts, 15 sports fields, 5 community centers, 2 clubhouses, 36 picnic areas, 35,000 street and park trees, 152 landscaped street medians and triangles, 263 irrigation systems, and 30 restrooms and out buildings. The Parks Division also organizes community volunteer days and participates in special events.
- **Recreation and Youth Services:** This Division provides a variety of programs and classes for all ages ranging from tots and pre-K to teens, youth, and adult sports, summer camps, therapeutic recreation, and adult fitness. The Division also operates the City's swimming pools, tennis courts, basketball courts, skate park, community centers, and resident camps near South Lake Tahoe and Yosemite. The Division hosts multiple large special events for the community throughout the year.
- **Waterfront:** This Division operates the Berkeley Marina and its related facilities, including the docks, pilings, streets, pathways, parking lots, buildings, trails, Adventure Playground, and 1,000 boat and berth rentals. The Division also manages agreements with Waterfront

businesses, maintains Waterfront parks and facilities including Cesar Chavez Park, Shorebird Park and Nature Center, and the Adventure Playground, and manages special events.

- **Capital Projects:** This Division plans and manages capital improvement projects at City parks, park buildings, community centers, pools, camps, and the Waterfront. This includes park and facility planning and community engagement, grant acquisition, permitting, environmental review, design, and construction management.
- **Administration:** The Office of the Director provides overall management of the Department; communications with Council, Commissions and the public; financial management, budgeting, payroll, purchasing, contracts and accounting; and grant and lease administration.

Challenges

PRW's current challenges include:

- **Marina Fund**: The Marina Fund applies revenue from berth rentals and leases toward costs for Waterfront maintenance, infrastructure, management, parks, and programs. The Fund is improving, bolstered by increasing slip occupancy, stronger restaurant and hotel performance, and historic investments in capital infrastructure. This would not have been possible without significant General Fund transfers to keep the Fund in the black over the last three years, including $2.55M in American Rescue Plan funds and $310k in personnel cost shifts; as well as a $265k one-time cost shift of Marina landscape staff to the Parks Tax. This was coupled with more than $7M in General Fund capital funding over the last two years to cover critical revenue-protecting Marina infrastructure projects including timber piling replacements and D&E dock replacement. The challenge for the next budget cycle will be to continue the momentum of increasing Marina berth occupancy and lease revenue and to close the structural deficit., Additional support will continue to be needed in FY25 and FY26 as there is an estimated need for $270k to cover operations over the two years; and an additional $3.075M in capital project needs.
- **Camps Fund**: The Camps Fund includes Berkeley Tuolumne Camp (BTC), Echo, Day Camp and Cazadero Camp. After 9 years of missing its leading revenue earner, BTC, and teetering on insolvency, the Fund is stabilizing. BTC struggled financially for the first 2 years, grossing just under $1M/year. However, this year, we've taken in just over $1M already, and we anticipate it growing to $1.2M before the end of the year, with new BTC marketing measures and programs. Revenue continues to be strong at Echo Lake Youth and Day Camp. While revenue overall is improving, there is still a structural deficit, and insufficient fund balance to cover the $550k in needed camp capital projects in FY25-26. In future years, as BTC grows and revenue increases, the Fund is expected to be in a better position to cover costs.
- **Scholarships and Diversity, Equity & Inclusion (DEI) Initiatives:** In the next budget cycle, PRW will continue to prioritize over 20 high-impact DEI initiatives, including increasing scholarships; increasing staff diversity; new and expanded programs for low socio-economic status (SES) residents; and focused improvements in south and west Berkeley. But funding for such programming is expensive and while staff have applied for a State Outdoor Equity grant to fund programs which provide low SES residents outdoor experiences, additional funding of $355k will be needed for camp scholarships and DEI initiatives, as the Camps Fund does not have the fund balance to cover these.

- **Capital Projects:** Despite significant investment in Parks, Camps and the Waterfront and related facilities from the General Fund, Parks Tax and Measure T1 Bond proceeds, the department has been faced with a number of existing and emergency capital projects and increased construction costs that have significantly outpaced inflation in recent years. While we have been successful at finding grant funds, there is a $4.485M funding gap for projects that need to be completed in FY25-26. We have 9 outstanding grant applications, some of which could offset these needs. An additional $360k is requested to offset the costs of staff management of PRW capital projects.
- **Grant Match:** There is a historic amount of grant funding available for infrastructure projects across the country. PRW has been successful in the last several years securing grants, leveraging nearly 15 times the amount of local investment in the last year alone. The challenge going forward will be to identify the source of local matches – not just for PRW, but for all City departments. Some of the biggest grants are likely to be for departments like Public Works that manage transportation and energy investments. Citywide, funding needs to be identified for the City to use as a local match so that we can compete effectively for these grants, and make the local dollars we spend go much further.

Accomplishments

Highlights of recent PRW accomplishments include:

- **Grants:** PRW received $18.889M in grants over the past year. Of the 23 grants we applied for, 11 were awarded, 11 are pending, and 1 was declined. Among the grants awarded were five State Coastal Conservancy grants totaling $15M for the Berkeley Waterfront for pier-ferry planning, main harbor dredging, dock replacement, trail improvements, and parking lot improvements; a $1M tree planting grant; and a $750K grant for the renovation of the Martin Luther King, Jr. Young Adult Program community center.

  The local match required by the awarded grants was $1.275M, meaning that PRW was able to raise nearly 15 times the amount of local investment in grants.

  Of the pending grants, three of them could offset PRW capital and operating budget requests in FY25 and 26. PRW applied for a $5.5M federal grant for the Santa Fe Right of Way project, a $3.6M State grant for the MLK YAP community center renovation; and a $511k State-funded Outdoor Equity grant.

  - **Staff Recruitment and Retention:** PRW is proud to have one of the lowest vacancy rates in the City, with 94% of our 113 career positions filled. This has been driven by amazing support from the Human Resources Department, as well as Department-wide efforts to improve staff retention, through all-staff meetings, trainings, programs and conferences. Additionally, the Recreation Division has been able to successfully recruit hundreds of part-time staff to operate its summer program offerings, while other local cities are struggling to find enough employees to offer basic programs.
  - **Equitable Recreation Programming:** PRW's focus on making existing programs more accessible has been very successful. PRW implemented 20 high-impact DEI initiatives, including increasing scholarships; increasing staff diversity in camps and aquatics; new and expanded programs for low socio-economic status (SES) residents in camps, swim lessons, community gardens, and the Waterfront; and focused park, tree canopy and capital improvements in south and west Berkeley. We continue

to identify ways to fund and expand these efforts, including collaborating with the Youthworks program to fund and expand the low SES internship program piloted last year; and applying for an Outdoor Equity grant to fund and expand programs like Fresh Adventures, which brings new Berkeley campers to experience BTC and Echo Lake Camps.

- **Trees Make Life Better Program:** With support from more than $2.2M in grant funding, PRW has established a "Trees Make Life Better" tree planting program, focused on expanding the tree canopy in South and West Berkeley. The grants cover staff costs, trees, planting materials, marketing, watering, and concrete cuts if needed, as well as to inform residents of the potential for new street trees. PRW has also engaged hundreds of volunteers at tree planting events, including at James Kenney Park, Ohlone Park, and Aquatic Park. At Aquatic Park, between volunteers and a contractor-led capital project to install irrigation and dig tree wells, more than 150 trees were planted between the highway and lagoon as part of an effort to create a nature-based separation between Interstate 80 and Aquatic Park, beautifying the Park with new tree canopy, and helping to increase the absorption of greenhouse gasses. Increasing the urban forest improves quality of life. Trees provide shade, produce oxygen, absorb carbon dioxide, stabilize temperatures, and reduce the cost of cooling.
- **Capital Projects:** PRW has been successful in completing capital projects and spending allocated capital funds, including, for example, the Marina Piling Replacement, Ohlone Playground and Mural Area, Aquatic Park Lagoon ADA Access, and Echo Tree Removal. Many more projects are under construction now, a sample of which includes the Grove Park playground and sports field; Berkeley Tuolumne Camp EV charging; 600 Addison-related Aquatic Park improvements; West Aquatic Park tree planting; Willard Park clubhouse and restroom; D&E dock replacement; Marina dredging; and Echo ADA. For the past two years, PRW won project of the year awards from the American Public Works Association (APWA) for the Marina Streets project and the Marina Piling Replacement project. In the last year, PRW has completed multiple capital projects and minor maintenance projects:
  - Camps: Echo Lake Tree Removal (General Fund)
  - Camps: Cazadero Riverbed Erosion – Phase 1 (Camps Fund)
  - Parks: Grove Park Play Structures (Parks Tax, Grants, T1)
  - Parks: Ohlone 2-5, 5-12 Play Structures and Mural Garden (Parks Tax, T1)
  - Parks: Solano-Peralta Play Structure- Phase 1 (Parks Tax)
  - Parks: John Hinkel Park Hut- Design Only (Parks Tax)
  - Parks: 63rd Mini- Park Community Garden (Parks Tax)
  - Parks: James Kenney Skate Spot – Design Only (Parks Tax)
  - Pools: King Pool Painting, Floors, Mechanical and Electrical Improvements (General Fund)
  - Waterfront: Bike Park - Design only (Parks Tax)
  - Waterfront: Misc. Piling Replacement (CIP, GF, Marina Fund, T1)
  - Waterfront: Finger Dock Replacement Phases 3 and 4 (Marina Fund)

Parks, Recreation & Waterfront Financial Summary

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Proposed
EXPENDITURES						
By Type:						
Salaries & Benefits	19,085,401	20,304,103	21,521,703	23,493,038	24,990,110	25,517,303
Services & Materials	11,279,417	11,831,966	12,174,317	10,237,574	10,176,014	10,353,626
Capital Outlay	27,400,589	27,808,132	7,996,311	13,442,005	4,147,369	3,188,802
Internal Services & All Other	3,029,643	3,590,276	3,885,693	6,566,625	8,324,266	8,313,983
	60,795,050	**63,534,477**	**45,578,024**	**53,739,242**	**47,637,759**	**47,373,714**
By Division:						
PRW - Director	2,925,368	3,268,788	3,518,715	3,848,174	3,712,067	3,864,664
PRW - Parks	11,386,587	11,999,569	11,864,854	12,674,058	14,048,007	14,639,694
PRW - Recreation	25,077,435	29,553,216	13,843,633	11,366,197	12,086,113	12,244,148
PRW - Waterfront	4,442,217	5,062,780	5,438,853	5,729,714	5,936,187	6,052,110
PRW - Capital Improvement	16,963,443	13,650,124	10,911,969	20,121,099	11,855,385	10,573,098
	60,795,050	**63,534,477**	**45,578,024**	**53,739,242**	**47,637,759**	**47,373,714**
By Fund:						
GF - Discreationary	7,304,227	8,757,649	9,693,629	9,359,348	9,785,501	9,880,201
Gilman Sport Field	113,685	303,864	288,303	297,279	318,415	327,550
Gilman Fields Reserve	(26,581)	-	-	-	-	-
Playground Camp	19,137,449	23,087,389	6,794,160	3,614,269	3,911,261	3,963,019
State Transportation Tax	-	1,000,000	-	-	-	-
Meas B - Local Streets and RDS	-	397,349	-	-	-	-
Meas BB - Local Streets and RD	-	927,934	-	-	-	-
Park Tax	16,539,554	15,535,040	14,694,064	15,857,357	19,671,951	19,869,958
Miles Lab	167,671	514	-	-	-	-
Measure FF - Public Safety	-	-	40,000	-	-	-
Youth Lunch	34,826	57,897	64,530	69,820	111,153	113,153
CA Integrated Waste Mgmt	5,975	2,392	682	-	-	-
Community Action Program	52,383	153	-	-	-	-
One-Time Grant:No Cap Exp	295,575	402,767	606,807	4,016,809	147,161	149,185
MTC	124,619	-	-	-	-	-
FEMA	-	-	53,756	-	-	-
Meas WW - Park Bond - Grant	551,598	1,220	-	-	-	-
Capital Improvements	1,463,966	323,425	2,084,052	3,710,000	400,000	400,000
Meas T1 - Infrstr and Fac	8,900,247	4,384,663	2,815,428	8,830,488	4,822,365	3,941,804
Zero Waste	186,629	180,473	155,498	195,517	52,403	52,825
Mar - Coastal Conservancy	36,480	7,868	-	-	-	-
Mar - Dept of Boating & Wtrwy	11,120	79,160	30,602	-	-	-
Marina Operations/Maint	5,895,627	8,084,720	8,256,513	7,788,355	8,417,549	8,676,019
	60,795,050	**63,534,477**	**45,578,024**	**53,739,242**	**47,637,759**	**47,373,714**

Parks, Recreation & Waterfront Financial Summary

All Funding Sources | **Division: PRW - Director**

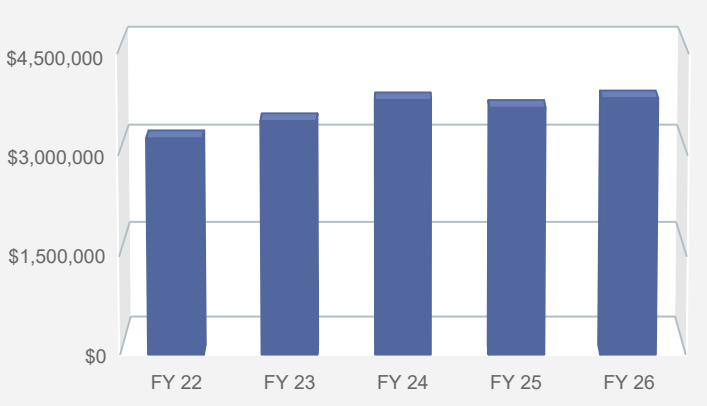
Mission Statement

The mission of the Parks, Recreation & Waterfront is committed to administering excellent recreation programs at our community centers, camps, waterfront and parks; maintaining our trees and urban forest, landscaping and infrastructure; and developing capital projects with community input to improve and enhance residents' park and facility experience.

Selected Service Objectives

- Provides overall management of the Department; communications with Council, Commissions and the public; financial management, budgeting, payroll, purchasing, contracts and accounting; and grant and lease administration.

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 22	FY 23	Adopted FY 24	Proposed FY 25	% Change From PY	Proposed FY 26	% Change From PY
Expenditure Category							
Salaries & Benefits**	$ 1,583,002	$ 1,598,059	$ 1,620,556	$ 1,181,598	(27.09%)	$ 1,222,358	3.45%
Services & Materials	206,814	323,234	724,727	741,927	2.37%	741,927	0.00%
Capital Outlay	-	99,969	26,825	7,125	(73.44%)	7,125	0.00%
Internal Services & All Other	1,478,972	1,497,453	1,476,066	1,781,417	20.69%	1,893,254	6.28%
Adopted Tier 1 Funding *							
Total Expenditures	**$ 3,268,788**	**$ 3,518,715**	**$ 3,848,174**	**$ 3,712,067**	**(3.54%)**	**$ 3,864,664**	**4.11%**
Annual Percentage Change		7.65%	9.36%	(3.54%)		4.11%	

** FY 2025 and FY 2026 Salaries and Benefits, the amounts include General Fund salary savings target.

Parks, Recreation & Waterfront Financial Summary

All Funding Sources | **Division: PRW - Parks**

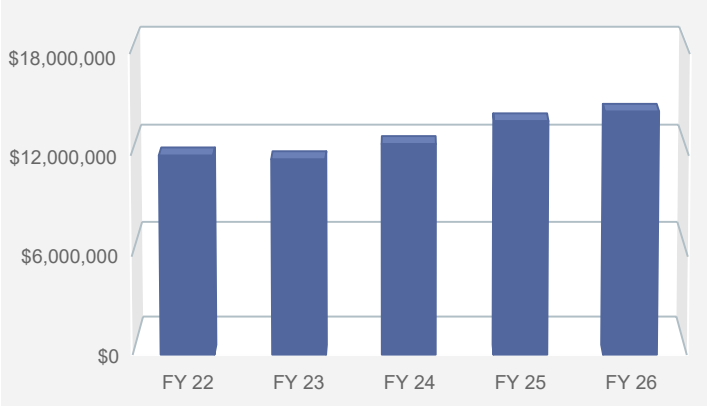
Mission Statement

The mission of the Parks, Recreation & Waterfront is committed to administering excellent recreation programs at our community centers, camps, waterfront and parks; maintaining our trees and urban forest, landscaping and infrastructure; and developing capital projects with community input to improve and enhance residents' park and facility experience.

Selected Service Objectives

- Maintains Berkeley's 55 parks, 63 play areas, 49 sports courts, 15 sports fields, 5 community centers, 2 clubhouses, 36 picnic areas, 35,000 street and park trees, 152 landscaped street medians and triangles, 263 irrigation systems, and 30 restrooms and out buildings. The Parks Division also organizes community volunteer days and participates in special events.

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 22	FY 23	Adopted FY 24	Proposed FY 25	% Change From PY	Proposed FY 26	% Change From PY
Expenditure Category							
Salaries & Benefits	$ 8,241,285	$ 8,115,383	$ 8,496,276	$ 9,508,168	11.91%	$ 9,728,993	2.32%
Services & Materials	2,781,950	2,682,373	3,285,632	3,401,290	3.52%	3,485,410	2.47%
Capital Outlay	25,000	31,592	143,004	138,100	(3.43%)	142,243	3.00%
Internal Services & All Other	951,334	1,035,506	749,146	1,000,449	33.55%	1,283,048	28.25%
Adopted Tier 1 Funding *							
Total Expenditures	**$ 11,999,569**	**$ 11,864,854**	**$12,674,058**	**$14,048,007**	**10.84%**	**$14,639,694**	**4.21%**
Annual Percentage Change		(1.12%)	6.82%	10.84%		4.21%	

Parks, Recreation & Waterfront Financial Summary

All Funding Sources

Division: PRW - Recreation

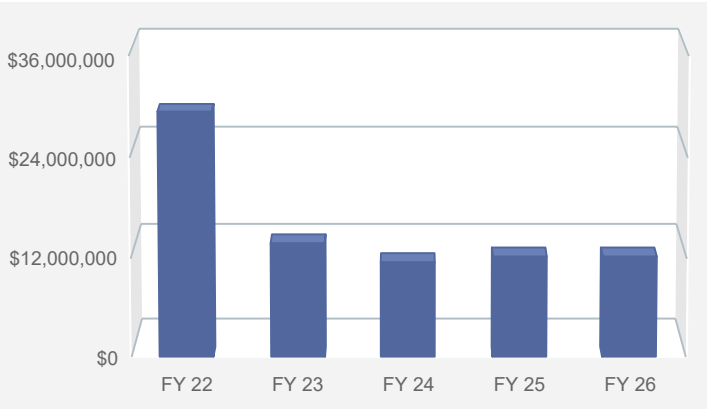
Mission Statement

The mission of the Parks, Recreation & Waterfront is committed to administering excellent recreation programs at our community centers, camps, waterfront and parks; maintaining our trees and urban forest, landscaping and infrastructure; and developing capital projects with community input to improve and enhance residents' park and facility experience.

Selected Service Objectives

- Provides a variety of programs and classes for all ages ranging from tots and pre-K to teens, youth, and adult sports, summer camps, therapeutic recreation, and adult fitness. The Division also operates the City's swimming pools, tennis courts, basketball courts, skate park, community centers, and resident camps near South Lake Tahoe and Yosemite. The Division hosts multiple large special events for the community throughout the year.

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 22	FY 23	Adopted FY 24	Proposed FY 25	% Change From PY	Proposed FY 26	% Change From PY
Expenditure Category							
Salaries & Benefits	$ 6,162,088	$ 6,940,857	$ 8,164,987	$ 8,412,033	3.03%	$ 8,544,984	1.58%
Services & Materials	4,553,304	3,664,462	2,902,862	3,491,352	20.27%	3,503,919	0.36%
Capital Outlay	18,792,814	3,181,866	19,610	73,000	272.26%	18,000	(75.34%)
Internal Services & All Other	45,010	56,448	278,738	109,728	(60.63%)	177,245	61.53%
Adopted Tier 1 Funding *							
Total Expenditures	**$ 29,553,216**	**$ 13,843,633**	**$ 11,366,197**	**$12,086,113**	**6.33%**	**$12,244,148**	**1.31%**
Annual Percentage Change		(53.16%)	(17.90%)	6.33%		1.31%	

Parks, Recreation & Waterfront Financial Summary

All Funding Sources **Division: PRW - Waterfront**

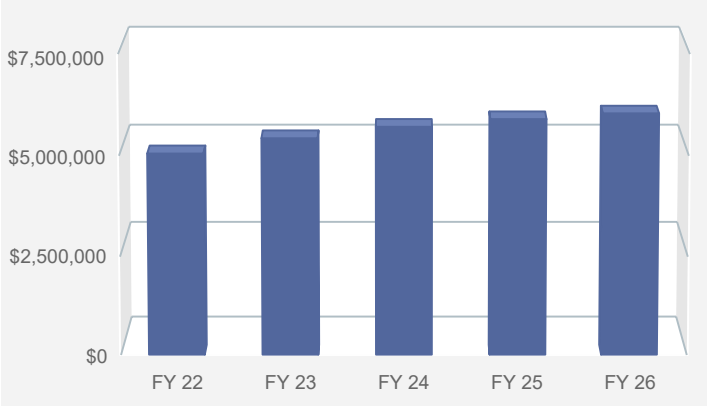
Mission Statement

The mission of the Parks, Recreation & Waterfront is committed to administering excellent recreation programs at our community centers, camps, waterfront and parks; maintaining our trees and urban forest, landscaping and infrastructure; and developing capital projects with community input to improve and enhance residents' park and facility experience.

Selected Service Objectives

- Operates the Berkeley Marina and its related facilities, including the docks, pilings, streets, pathways, parking lots, buildings, trails, Adventure Playground, and 1,000 boat and berth rentals.
- Manages agreements with Waterfront businesses, maintains Waterfront parks and facilities including Cesar Chavez Park, Shorebird Park and Nature Center, and the Adventure Playground, and manages special events.

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 22	FY 23	Adopted FY 24	Proposed FY 25	% Change From PY	Proposed FY 26	% Change From PY
Expenditure Category							
Salaries & Benefits	$ 2,459,431	$ 2,668,511	$ 2,805,537	$ 3,100,745	10.52%	$ 3,159,626	1.90%
Services & Materials	1,532,156	1,554,528	1,537,272	1,782,317	15.94%	1,836,858	3.06%
Capital Outlay	28,173	22,377	48,450	20,810	(57.05%)	21,434	3.00%
Internal Services & All Other	1,043,020	1,193,437	1,338,455	1,032,315	(22.87%)	1,034,192	0.18%
Adopted Tier 1 Funding *							
Total Expenditures	**$ 5,062,780**	**$ 5,438,853**	**$ 5,729,714**	**$ 5,936,187**	**3.60%**	**$ 6,052,110**	**1.95%**
Annual Percentage Change		7.43%	5.35%	3.60%		1.95%	

Parks, Recreation & Waterfront Financial Summary

All Funding Sources

Division: PRW - Capital Improvement

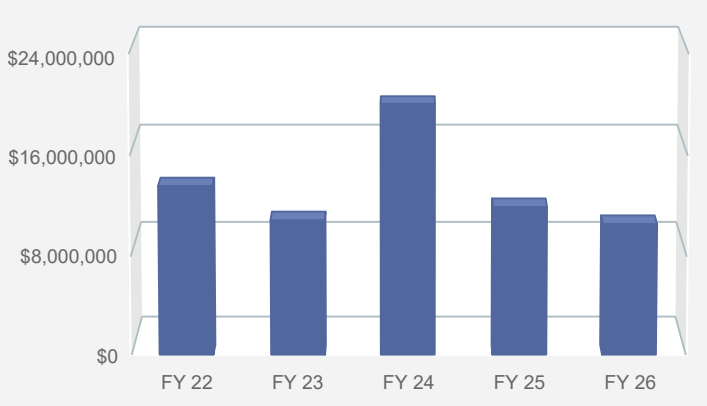
Mission Statement

The mission of the Parks, Recreation & Waterfront is committed to administering excellent recreation programs at our community centers, camps, waterfront and parks; maintaining our trees and urban forest, landscaping and infrastructure; and developing capital projects with community input to improve and enhance residents' park and facility experience.

Selected Service Objectives

- Plans and manages capital improvement projects at City parks, park buildings, community centers, pools, camps, and the Waterfront. This includes park and facility planning and community engagement, grant acquisition, permitting, environmental review, design, and construction management.

Five-Year Expenditures



Five Year History

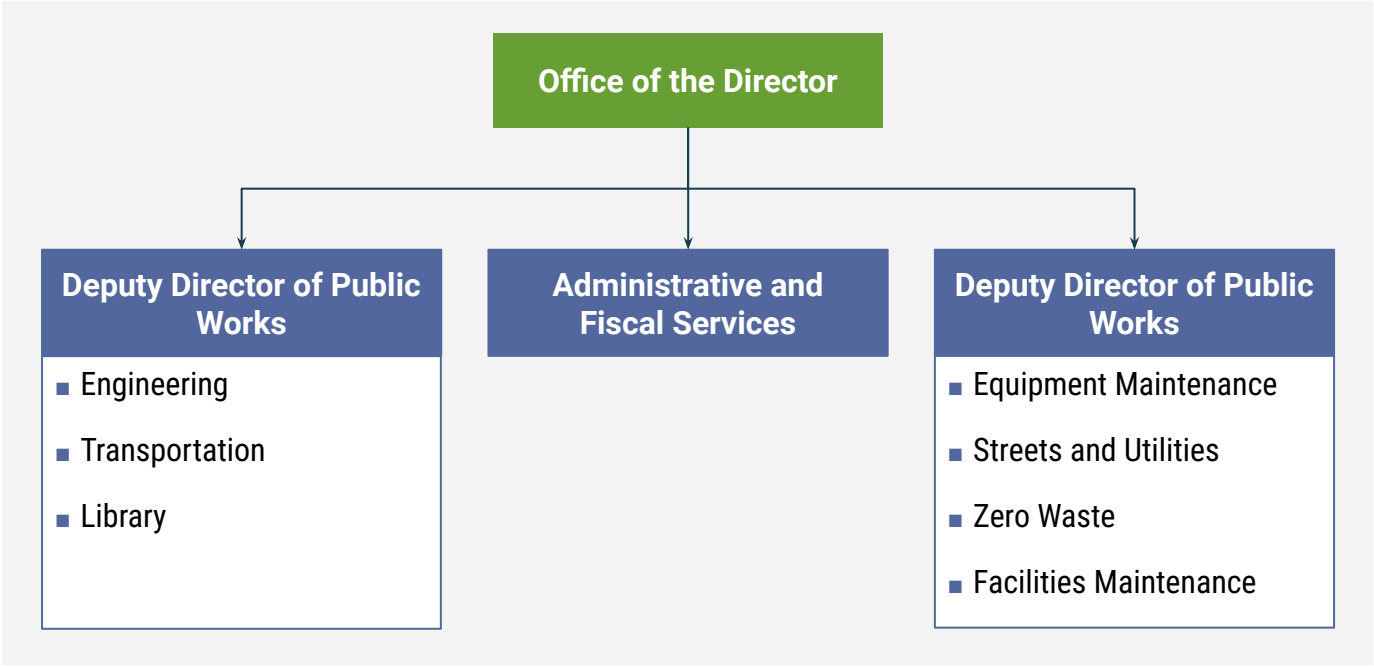
	Audited Actual		Budget				
	FY 22	FY 23	Adopted FY 24	Proposed FY 25	% Change From PY	Proposed FY 26	% Change From PY
Expenditure Category							
Salaries & Benefits	$ 1,858,297	$ 2,198,893	$ 2,405,682	$ 2,787,566	15.87%	$ 2,861,342	2.65%
Services & Materials	2,757,742	3,949,720	1,787,081	759,128	(57.52%)	785,512	3.48%
Capital Outlay	8,962,145	4,660,507	13,204,116	3,908,334	(70.40%)	3,000,000	(23.24%)
Internal Services & All Other	71,940	102,849	2,724,220	4,400,357	61.53%	3,926,244	(10.77%)
Adopted Tier 1 Funding *							
Total Expenditures	**$ 13,650,124**	**$10,911,969**	**$ 20,121,099**	**$11,855,385**	**(41.08%)**	**$10,573,098**	**(10.82%)**
Annual Percentage Change		(20.06%)	84.39%	(41.08%)		(10.82%)	

Public Works

Mission Statement

The Public Works Department is committed to providing quality services to the Berkeley community with pride, courtesy, and excellence.

Organizational Chart



Public Works Overview

The Department of Public Works is organized into eight divisions to deliver the following services:

- **Office of the Director:** The Director's Office provides department-wide leadership, management oversight, and policy direction to Public Works divisions for overall operations and implementation; information technology projects; audits and accreditation management; and employee labor relations, and training and development. Public Works has two Deputy Directors to assist the Director in these efforts. Duties and areas of responsibility are divided into two separate areas: Deputy Director of Operations and Deputy Director of Engineering & Transportation.
- **Administrative and Fiscal Services Division:** The Administrative and Fiscal Services Division is responsible for the Department's budget and fiscal oversight, regulatory compliance and reporting, and analytical support for routine and special projects in all Public Works operating divisions. Division functions include: budget development; implementation and oversight for the annual operating and capital budgets; fund management; fiscal and administrative policy development and process improvements; contract administration and grants compliance; and purchasing, payroll and accounting services for approximately 350 full time staff.

- **Engineering Division:** The Engineering Division is comprised of the following programs and responsibilities: Street Pavement Infrastructure Management; Sanitary Sewer Capital and Regulatory Compliance Programs; Storm Water Capital and Regulatory Compliance Programs; Creeks/Watershed Management; Sidewalk Capital Program; Buildings/ Facilities Capital Program; Disability Compliance and Program Coordination; Construction Management and Inspection; Land Development and Plan Review; Land Surveying; and Drafting/ GIS services. Engineering is also responsible for coordination of utility service markings, issuance of permits, and coordination and inspection for outside utility agency projects.
- **Zero Waste Division:** The Zero Waste Division (ZWD) is an enterprise funded operation within the Department of Public Works with an operations staff of more than 100, 50+ fleet of vehicles and funds another 27.3 FTEs throughout other Public Works divisions and other City departments. The ZWD provides the weekly curbside collection service of refuse and compost for over 23,000 single family and multi-family (up to five units) residential customers and up to seven-day per week curbside collection service of refuse, dual-stream recyclables (fiber and containers collected separately) and compost for over 5,000 multi-family (more than six units) and commercial customers.

  ZWD also manages third party vendor provided contracts for: 1) landfill disposal services; food/green material offsite hauling and composting; and offsite hauling and recycling of construction and demolition, metal, tires, cylinders and appliances; and 2) third-party non-profit organizations for: the collection of residential dual-stream recyclables (8,400 tons per year); 3) operates Berkeley Recycling for the sorting, processing and marketing of residential, multi-family and commercial recyclables (16,000 tons per year and a Recycling Buyback and Drop Off program; and salvaging of reusable materials dropped off at the Transfer Station (1,000 tons annually).
- **Transportation Division:** The Transportation Division provides traffic engineering, transportation planning, bicycle and pedestrian planning, project development, and parking management services that support safe and effective movement of people and goods in and through Berkeley. The Division also provides transportation review of private development projects and interagency coordination on regional transportation projects. Key Division and Department values include safety, equitable mobility, and environmental and financial sustainability.
- **Facilities Management Division:** The Facilities Management Division includes electrical maintenance and the Radio Shop; building maintenance and janitorial services; and property management support. This Division maintains 900,000 square feet of public service facilities; installs and maintains traffic signals and pedestrian control devices at approximately 140 intersections; maintains approximately 8,000 LED streetlights; and installs and maintains Police and Fire Department vehicle radios, sirens, lighting, and radio system infrastructure, including interface with the regional public safety radio system. The Division also maintains sound systems for Council meetings and special events and radio alarms at sewage lift stations.
- **Streets & Utilities Division:** The Streets and Utilities Division maintains and repairs the City's curbs, sidewalks and pathways, 214 miles of streets, 400 miles of sanitary sewers, and 78 miles of storm water piping, including approximately 5,800 storm structures and 30 green infrastructure installations. In partnership with business improvement districts, the Division manages the Clean City Program by providing street and sidewalk sweeping and cleaning services, including unattended property removal/ storage and illegal dumping removal. The Streets and Utilities Division also coordinates

with Transportation, Engineering and Parking Services staff to maintain traffic signs, pavement markings, and the City's 3,750 metered spaces.

- **Equipment Maintenance Division:** The Equipment Maintenance Division operates facilities at both the Corporation Yard and Transfer Station. Staff in this Division manage the maintenance as well as purchase and replacement of the City's 730 fleet vehicles, heavy duty trucks and large equipment, including public safety, fire, and alternative fuel vehicles and equipment.

Challenges

Major challenges the Public Works Department has faced over FY 24 include:

- **Vacancy Rate and Management Turnover:** Throughout all of FY 24, Public Works has experienced a vacancy rate among career positions at about 15-18%. Additionally, in calendar 2023, the department turned over its Department Director, both Deputy Directors and a handful of other senior manager positions. In addition to the loss of executive experience and institutional knowledge, with vacant positions, work gets delayed, remaining staff already at capacity absorb more work, and morale is impacted. Staff has worked hard in coordination with Human Resources in expediting internal processes to fill positions more quickly and reduce the vacancy rate, and the three top executive positions have been filled.
- **Critical Unfunded Needs:** Public Works is charged with the maintenance of city facilities and public right-of-way infrastructure. Recurring funding to support maintenance of this infrastructure remains perennially underfunded. The longer the asset's maintenance is deferred, the greater the future costs are to repair or replace. An FY 22 revised estimate of these assets under the department's portfolio projects an accumulated $1.8 Billion in deferred maintenance costs and needed improvements. Bond Measure L, which would have raised significant funding towards addressing the infrastructure funding gap and improving Berkeley streets, sidewalks, storm facilities, buildings and traffic safety infrastructure failed to pass in November 2022. Elevated levels of funding for Streets (>$8.0M/yr), and ADA Improvements ($250-500k/yr), are proposed for funding in FY 25-26 to stem the growth of deferred maintenance costs.
- **Key Challenged Funds/Programs:**
  - For both the **On-Street Parking Fund (Meters)** and **Off-Street Parking Fund (Garages),** Revenue has begun to return to approach pre-COVID levels, but the fund balances for both funds are still depleted and necessary capital outlays including funding for the citywide Parking Meter Replacement project projects to run the combined parking fund balances negative over the next two fiscal years.
  - **Equipment Maintenance Fund** has depleted its fund balance and is trending negative due to rising fuel outlays and Fleet program expenses that are not able to be collected via the current internal service fund cost recovery mechanisms. An Equipment Maintenance Fund rate update is pending being rolled out in FY 25/26 with a new cost allocation methodology that would rebalance the fund and correct the operational deficit.
  - **Building Purchases and Management Fund** (1947 Center Street) fund balance is negative due the complete vacancy of the 6th floor, which previously was leased as a premium floor to an outside organization. The space has been reserved for ITS Department's planned move since 2021, but the move was delayed originally due to

COVID-19 impacts and has not yet occurred, with no funds being paid into the fund to make it whole. The fund is a candidate for a new methodology and rate update in FY 26, but the most critical issue is resolving occupancy of the 6th floor (whether with an internal department or an outside agency) to generate lease revenue.

Accomplishments

Highlights of recent Public Works Department accomplishments include:

- **Updated Zero Waste Rates:** Zero Waste rates had remained flat since FY 2020 when the last scheduled rate adjustment from the previous adopted rate changes took effect. The proposed rate schedule improves the balance of costs between commercial and residential customers, better captures the cost of providing recycling services, supports the replacement of the Zero Waste Division's (ZWD) computerized management system, properly funds the Zero Waste Division's vehicle maintenance and replacement, sustains the Clean Cities Unit (street sweeping, illegal dumping, and other cleanups), and remedies the damage of ZWD's vehicles on the City's pavement, completes the preconstruction phase of the Transfer Station Replacement, and gains the City's compliance on local and state laws (including SB 1383). Following Proposition 218 procedures, the new Zero Waste rates were adopted on June 27, 2023 to take immediate effect in FY 2024.
- **Procure-to-Pay Process Evaluation:** In FY 23, Public Works initiated an evaluation of department processes and pain points following the life of the procurement process through vendor payment. An external consultant, Strategic Procurement Solutions, assisted with the evaluation and development of actionable recommendations. Department outcomes included gaining an additional department credit card, updates to internal department process manuals and establishing regular training for staff regarding procurement process and roles, and improvement of capital project fiscal reporting tools within the ERMA system. The effort also led to citywide changes, approval for thresholds for formal procurements to be increased from $25K for all thresholds to $50K for services, $100K for goods, and $200K for construction.
- **Technology Upgrades:** Public Works has completed implementation of key software systems. NexGen Work Order Management Software (Phase 2) was rolled out to improve the overall staff usage and user experience, add enhancements with GIS, and improve reporting capabilities of the NexGen Work Order software. The Assetworks Fleet Management software launched in spring 2024 after thorough data refinement and testing. Assetworks will greatly help the Fleet division in gaining efficiencies in management of the City's fleet assets, improve reporting tools and data management, which will increase transparency between the Equipment Management Division and its client departments over vehicle and equipment maintenance and replacement costs and repair status.
- **Fleet Electrification:** Public Works has replaced 33 conventional fossil fuel vehicles with all electric vehicles. The Department has also developed the Electric Mobility Roadmap, including adding 10 e-bikes to the City Fleet inventory.

Public Works Financial Summary

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Proposed
EXPENDITURES						
By Type:						
Salaries & Benefits	47,899,826	50,848,342	52,642,584	59,842,461	67,384,932	68,895,793
Services & Materials	29,454,356	35,343,643	38,703,945	40,411,957	47,372,100	41,304,914
Capital Outlay	31,668,017	34,925,227	19,754,264	68,342,267	57,715,382	52,549,488
Internal Services & All Other	17,045,832	19,639,822	21,911,398	19,729,487	19,870,573	19,899,538
	126,068,031	**140,757,034**	**133,012,191**	**188,326,172**	**192,342,987**	**182,649,733**
By Division:						
PW - Office of PW Director	6,467,052	7,951,562	7,739,484	8,347,759	9,718,103	9,853,443
PW - Transportation	15,034,044	18,239,264	15,554,537	20,611,074	22,240,392	21,308,202
PW - General Engineering	31,625,950	31,460,304	28,524,343	70,197,674	60,053,279	54,613,835
PW - Facilities Mgmt	8,395,920	9,460,278	9,694,346	12,739,171	16,804,564	15,421,840
PW - Streets & Sanitation	13,093,296	15,865,208	16,859,371	17,587,836	18,778,238	19,130,391
PW - Equipment Management	13,555,710	17,420,788	10,754,385	13,901,045	16,029,314	14,662,339
PW - Zero Waste	37,896,059	40,359,630	43,885,725	44,941,613	48,719,097	47,659,683
	126,068,031	**140,757,034**	**133,012,191**	**188,326,172**	**192,342,987**	**182,649,733**
By Fund:						
GF - Discreationary	5,499,277	6,859,825	7,066,623	6,558,530	7,068,390	7,231,648
Library - Tax	11,431	134	5,148	15,445	15,282	15,813
Parking In-Lieu Fee	-	82,010	-	-	-	-
State Transportation Tax	4,537,608	4,306,944	4,778,704	5,868,962	7,954,591	7,764,859
CDBG	-	-	6,312	-	-	-
Meas B - Local Streets and RDS	2,111,333	2,531,697	551,926	21,958	2,007,551	7,551
Meas B - Bike and Pedestrian	342,990	182,727	15,443	-	47,646	-
Meas F - ALA CT VRF ST and RD	508,604	587,182	330,530	966,296	559,718	509,875
Meas BB - Local Streets and RD	1,376,375	4,194,754	5,642,461	10,085,614	9,586,869	7,277,314
Meas BB - Bike and Pedestrian	1,006,267	484,090	490,334	1,484,882	2,028,132	2,044,674
Park Tax	35,592	20,017	6,347	39,996	39,996	39,996
Street and Open Space Impr	654,599	1,702	-	-	-	-
Meas GG - Fire Preparation Tax	39,690	625,320	319,140	330,000	367,200	367,200
Street Lighting	1,359,123	1,345,349	1,436,859	2,823,755	2,858,665	2,860,881
UC Settlement	7,001	23,672	146,516	1,300,000	1,300,000	1,300,000
Cultural Trust	685	-	-	-	-	-
Private Party Sidewalks	916	152,915	2,154	100,000	100,000	100,000
Public Art	17,876	-	-	-	-	-
Mental Health State Aid Realig	248,235	-	-	-	-	-
Capital Grants - Federal	4,377	172,585	627,331	-	-	-
Capital Grants - State	657,090	3,142,789	361,149	750,000	750,000	750,000
Capital Grants - Local	62,815	610,536	313,446	100,000	100,000	100,000
Mental Health Service Act	7,559	-	-	-	-	-

Public Works Financial Summary

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Proposed
EXPENDITURES						
CA Integrated Waste Mgmt	51,553	7,739	14,785	5,244	5,244	5,244
One-Time Grant:No Cap Exp	336,082	183,960	81,026	-	-	-
MTC	671,787	337,801	256,356	752,827	752,827	752,827
FEMA	117,138	3,550	105	-	-	-
Alameda County Waste Mgmt	67,395	151,804	1,060,349	345,000	345,000	345,000
State Dept Conserv/Recycling	-	30,400	21,615	32,000	32,000	32,000
Caltrans Grant	846,203	579,086	40,240	-	-	-
Capital Improvements	5,165,844	5,558,620	5,919,771	17,668,630	6,314,707	6,264,005
Meas M - ST and WTRSHD Imprv	330,676	(84,981)	3,878	-	-	-
Meas T1 - Infrstr and Fac	10,489,326	2,776,211	3,181,474	9,261,317	9,301,148	9,321,344
Meas O - Affordable Housing	-	-	22,128	-	-	-
Zero Waste	42,823,963	46,115,204	50,270,034	57,897,191	62,325,398	59,412,227
Marina Operations/Maint	166,636	63,008	202,841	239,204	13,845	13,845
Sanitary Sewer Operation	17,010,664	23,512,606	19,571,205	31,956,017	32,023,282	32,204,479
Private Sewer Lateral	144,447	46,923	34,434	52,065	54,380	54,891
Clean Storm Water	2,366,108	2,311,081	3,642,537	5,891,265	8,873,505	7,729,390
Permit Service Center	961,224	1,197,542	1,190,338	1,717,087	1,562,494	1,600,503
Off Street Parking Fund	2,755,089	4,189,745	4,161,085	5,029,070	5,201,084	5,217,331
Parking Meter Fund	3,867,664	4,675,063	3,794,221	4,922,316	4,900,626	4,954,549
Bldg Purchases & Mgmt	1,157,870	1,337,175	1,402,422	2,061,231	2,233,731	2,251,171
Equipment Replacement	7,755,546	10,508,734	3,639,704	6,125,876	6,390,864	6,450,618
Equipment Maintenance	7,130,354	8,365,088	8,408,756	9,296,720	11,551,470	10,134,910
Building Maintenance	3,363,019	3,566,427	3,992,464	4,627,674	5,677,342	5,535,588
	126,068,031	**140,757,034**	**133,012,191**	**188,326,172**	**192,342,987**	**182,649,733**

Public Works Financial Summary

All Funding Sources **Division: PW - Office of PW Director**

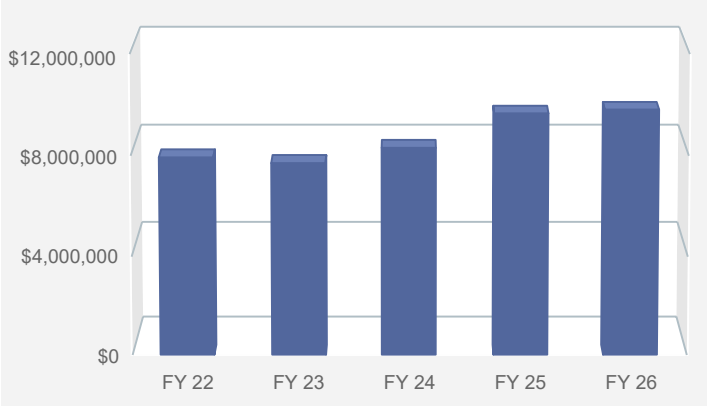
Mission Statement

The mission of the Public Works is committed to providing quality services to the Berkeley community with pride, courtesy, and excellence.

Selected Service Objectives

- Provides department-wide leadership, management oversight, and policy direction to Public Works divisions for overall operations and implementation; information technology projects; audits and accreditation management; and employee labor relations, and training and development.

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 22	FY 23	Adopted FY 24	Proposed FY 25	% Change From PY	Proposed FY 26	% Change From PY
Expenditure Category							
Salaries & Benefits**	$ 3,748,497	$ 3,754,092	$ 4,112,805	$ 4,998,152	21.53%	$ 5,127,107	2.58%
Services & Materials	770,546	465,718	686,645	688,966	0.34%	688,966	0.00%
Capital Outlay	-	-	7,000	7,000	0.00%	7,000	0.00%
Internal Services & All Other	3,432,519	3,519,674	3,541,309	4,023,985	13.63%	4,030,370	0.16%
Adopted Tier 1 Funding *							
Total Expenditures	**$ 7,951,562**	**$ 7,739,484**	**$ 8,347,759**	**$ 9,718,103**	**16.42%**	**$ 9,853,443**	**1.39%**
Annual Percentage Change		(2.67%)	7.86%	16.42%		1.39%	

** FY 2025 and FY 2026 Salaries and Benefits, the amounts include General Fund salary savings target.

Public Works Financial Summary

All Funding Sources | **Division: PW - Transportation**

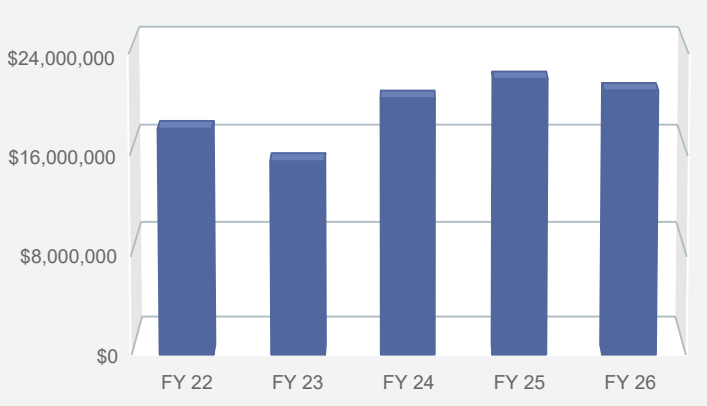
Mission Statement

The mission of the Public Works is committed to providing quality services to the Berkeley community with pride, courtesy, and excellence.

Selected Service Objectives

- Provides traffic engineering, transportation planning, bicycle and pedestrian planning, project development, and parking management services that support safe and effective movement of people and goods in and through Berkeley.
- Provides transportation review of private development projects and interagency coordination on regional transportation projects. Key Division and Department values include safety, equitable mobility, and environmental and financial sustainability.

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 22	FY 23	Adopted FY 24	Proposed FY 25	% Change From PY	Proposed FY 26	% Change From PY
Expenditure Category							
Salaries & Benefits	$ 6,496,247	$ 6,400,026	$ 8,023,010	$ 9,011,521	12.32%	$ 9,174,057	1.80%
Services & Materials	6,101,787	7,215,818	5,894,811	6,359,895	7.89%	5,859,895	(7.86%)
Capital Outlay	4,883,268	1,136,603	5,974,797	6,124,485	2.51%	5,528,285	(9.73%)
Internal Services & All Other	757,962	802,090	718,456	744,491	3.62%	745,965	0.20%
Adopted Tier 1 Funding *							
Total Expenditures	**$18,239,264**	**$15,554,537**	**$ 20,611,074**	**$ 22,240,392**	**7.91%**	**$21,308,202**	**(4.19%)**
Annual Percentage Change		(14.72%)	32.51%	7.91%		(4.19%)	

Public Works Financial Summary

All Funding Sources **Division: PW - General Engineering**

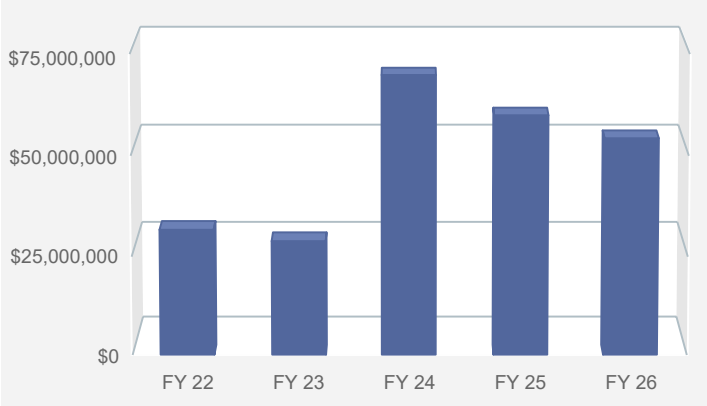
Mission Statement

The mission of the Public Works is committed to providing quality services to the Berkeley community with pride, courtesy, and excellence.

Selected Service Objectives

- Responsible for coordination of utility service markings, issuance of permits, and coordination and inspection for outside utility agency projects.
- Street Pavement Infrastructure Management
- Sanitary Sewer Capital and Regulatory Compliance Programs.
- Storm Water Capital and Regulatory Compliance Programs
- Creeks/Watershed Management.
- Sidewalk Capital Program.
- Buildings/Facilities Capital Program.
- Disability Compliance and Program Coordination.
- Construction Management and Inspection.
- Land Development and Plan Review; Land Surveying.
- Drafting/ GIS services

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 22	FY 23	Adopted FY 24	Proposed FY 25	% Change From PY	Proposed FY 26	% Change From PY
Expenditure Category							
Salaries & Benefits	$ 6,067,720	$ 6,987,428	$ 8,931,538	$ 8,713,398	(2.44%)	$ 8,894,303	2.08%
Services & Materials	3,976,778	4,651,583	3,377,361	4,406,278	30.47%	3,348,905	(24.00%)
Capital Outlay	20,601,568	15,876,929	56,819,070	46,042,497	(18.97%)	41,472,803	(9.92%)
Internal Services & All Other	814,238	1,008,403	1,069,705	891,106	(16.70%)	897,824	0.75%
Adopted Tier 1 Funding *							
Total Expenditures	**$ 31,460,304**	**$ 28,524,343**	**$70,197,674**	**$ 60,053,279**	**(14.45%)**	**$ 54,613,835**	**(9.06%)**
Annual Percentage Change		(9.33%)	146.10%	(14.45%)		(9.06%)	

Public Works Financial Summary

All Funding Sources

Division: PW - Facilities Mgmt

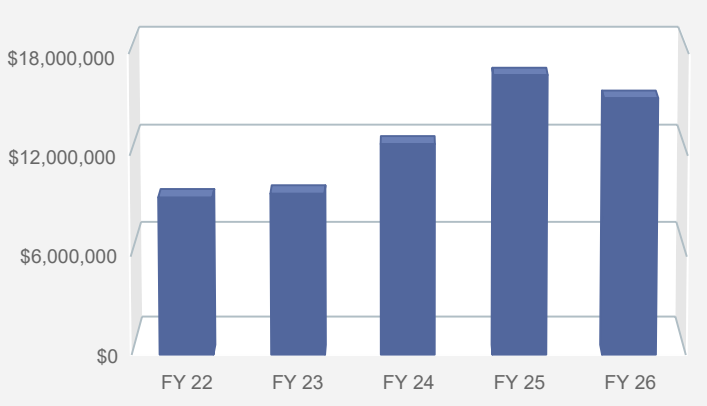
Mission Statement

The mission of the Public Works is committed to providing quality services to the Berkeley community with pride, courtesy, and excellence.

Selected Service Objectives

- Maintains 900,000 square feet of public service facilities; installs and maintains traffic signals and pedestrian control devices at approximately 140 intersections;
- Maintains approximately 8,000 LED streetlights.
- Installs and maintains Police and Fire Department vehicle radios, sirens, lighting, and radio system infrastructure, including interface with the regional public safety radio system.
- Maintains sound systems for Council meetings and special events and radio alarms at sewage lift stations.

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 22	FY 23	Adopted FY 24	Proposed FY 25	% Change From PY	Proposed FY 26	% Change From PY
Expenditure Category							
Salaries & Benefits	$ 4,635,656	$ 4,786,316	$ 6,103,780	$ 7,518,878	23.18%	$ 7,626,716	1.43%
Services & Materials	4,266,281	4,279,570	5,125,896	7,849,721	53.14%	6,358,560	(19.00%)
Capital Outlay	-	-	753,817	753,817	0.00%	753,817	0.00%
Internal Services & All Other	558,341	628,460	755,678	682,148	(9.73%)	682,747	0.09%
Adopted Tier 1 Funding *							
Total Expenditures	**$ 9,460,278**	**$ 9,694,346**	**$12,739,171**	**$16,804,564**	**31.91%**	**$ 15,421,840**	**(8.23%)**
Annual Percentage Change		2.47%	31.41%	31.91%		(8.23%)	

Public Works Financial Summary

All Funding Sources

Division: PW - Streets & Sanitation

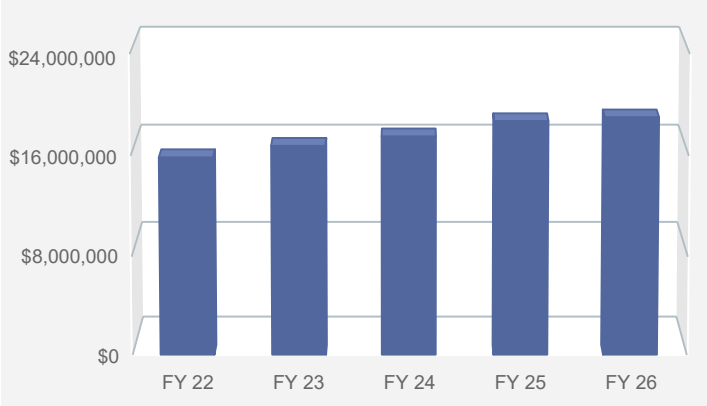
Mission Statement

The mission of the Public Works is committed to providing quality services to the Berkeley community with pride, courtesy, and excellence.

Selected Service Objectives

- Maintains and repairs the City's curbs, sidewalks and pathways, 214 miles of streets, 400 miles of sanitary sewers, and 78 miles of storm water piping, including approximately 5,800 storm structures and 30 green infrastructure installations.
- Manages the Clean City Program by providing street and sidewalk sweeping and cleaning services, including unattended property removal/storage and illegal dumping removal.
- Coordinates with Transportation, Engineering and Parking Services staff to maintain traffic signs, pavement markings, and the City's 3,750 metered spaces.

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 22	FY 23	Adopted FY 24	Proposed FY 25	% Change From PY	Proposed FY 26	% Change From PY
Expenditure Category							
Salaries & Benefits	$ 10,260,749	$10,512,348	$11,507,019	$12,736,969	10.69%	$13,085,486	2.74%
Services & Materials	1,682,990	1,619,362	2,379,720	2,375,842	(0.16%)	2,375,842	0.00%
Capital Outlay	753,532	689,409	-	-	0.00%	-	0.00%
Internal Services & All Other	3,167,937	4,038,252	3,701,097	3,665,427	(0.96%)	3,669,063	0.10%
Adopted Tier 1 Funding *							
Total Expenditures	**$ 15,865,208**	**$16,859,371**	**$17,587,836**	**$18,778,238**	**6.77%**	**$19,130,391**	**1.88%**
Annual Percentage Change		6.27%	4.32%	6.77%		1.88%	

Public Works Financial Summary

All Funding Sources

Division: PW - Equipment Management

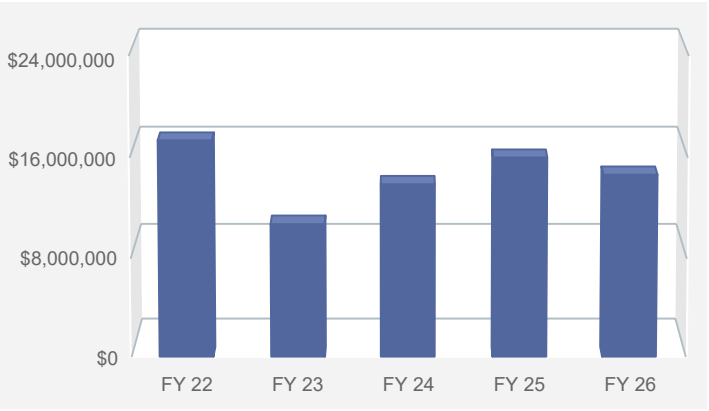
Mission Statement

The mission of the Public Works is committed to providing quality services to the Berkeley community with pride, courtesy, and excellence.

Selected Service Objectives

- Operates facilities at both the Corporation Yard and Transfer Station.
- Manages the maintenance as well as purchase and replacement of the City's 730 fleet vehicles, heavy duty trucks and large equipment, including public safety, fire, and alternative fuel vehicles and equipment.

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 22	FY 23	Adopted FY 24	Proposed FY 25	% Change From PY	Proposed FY 26	% Change From PY
Expenditure Category							
Salaries & Benefits	$ 2,165,287	$ 2,404,749	$ 2,901,373	$ 3,529,642	21.65%	$ 3,622,972	2.64%
Services & Materials	5,101,179	4,902,815	5,280,919	6,780,919	28.40%	5,320,614	(21.54%)
Capital Outlay	8,630,859	2,051,323	4,772,063	4,772,063	0.00%	4,772,063	0.00%
Internal Services & All Other	1,523,463	1,395,498	946,690	946,690	0.00%	946,690	0.00%
Adopted Tier 1 Funding *							
Total Expenditures	**$17,420,788**	**$10,754,385**	**$ 13,901,045**	**$ 16,029,314**	**15.31%**	**$14,662,339**	**(8.53%)**
Annual Percentage Change		(38.27%)	29.26%	15.31%		(8.53%)	

Public Works Financial Summary

All Funding Sources

Division: PW - Zero Waste

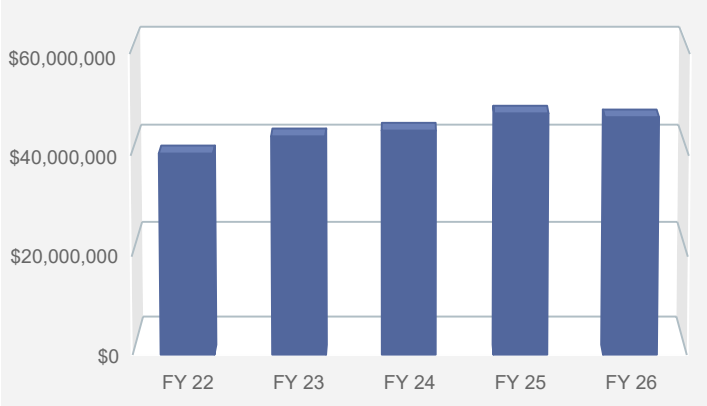
Mission Statement

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

Selected Service Objectives

- Provides the weekly curbside collection service of refuse and compost for over 23,000 single family and multi-family (up to five units) residential customers and up to seven-day per week curbside collection service of refuse, dual-stream recyclables (fiber and containers collected separately) and compost for over 5,000 multi-family (more than six units) and commercial customers.
- Manages third party vendor provided contracts for: 1) landfill disposal services; food/green material offsite hauling and composting; and offsite hauling and recycling of construction and demolition, metal, tires, cylinders and appliances; and 2) third-party non-profit organizations for: the collection of residential dual-stream recyclables (8,400 tons per year); 3) operates Berkeley Recycling for the sorting, processing and marketing of residential, multi-family and commercial recyclables (16,000 tons per year and a Recycling Buyback and Drop Off program; and salvaging of reusable materials dropped off at the Transfer Station (1,000 tons annually).

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 22	FY 23	Adopted FY 24	Proposed FY 25	% Change From PY	Proposed FY 26	% Change From PY
Expenditure Category							
Salaries & Benefits	$17,474,186	$17,797,625	$ 18,262,936	$ 20,876,372	14.31%	$21,365,152	2.34%
Services & Materials	13,444,082	15,569,079	17,666,605	18,910,479	7.04%	17,352,132	(8.24%)
Capital Outlay	56,000	-	15,520	15,520	0.00%	15,520	0.00%
Internal Services & All Other	9,385,362	10,519,021	8,996,552	8,916,726	(0.89%)	8,926,879	0.11%
Adopted Tier 1 Funding *							
Total Expenditures	**$40,359,630**	**$43,885,725**	**$ 44,941,613**	**$ 48,719,097**	**8.41%**	**$47,659,683**	**(2.17%)**
Annual Percentage Change		8.74%	2.41%	8.41%		(2.17%)	

Non-Departmental (All City Funds)

The Non-Departmental budget contains critical pieces of the City budget not attributable to a single program or department. The largest component of this budget is the transfer of funds or money from one fund to another, such as a General Fund transfer to the Capital Improvement Fund.

Some examples of other transfers include the following:

- General Fund to Measure U1
- General Fund to Stability Reserve Fund and the Catastrophic Reserve Fund
- General Fund to the PERS Savings Fund (Section 115 Trust)
- General Fund to Health State Aid Realignment Fund
- General Fund to the Public Liability Fund
- Health State Aid Realignment to the General Fund
- Parking Meter Fund to General Fund

Because most transfers are budgeted in two separate funds, the Non-Departmental budget and in an operating Department budget, they are considered “dual appropriations.” Dual appropriations, amounts that are designated in different areas, are balanced in the budget for a net appropriation amount.

Other components of the Non-Departmental budget include:

- Debt service costs for General Obligation Bonds
- Lease Purchase Agreements
- Certificates of Participation (C.O.P.s)
- Allocation for Community-Based Organizations
- General overhead costs such as Property Insurance and School Board Salaries

Non-Departmental Financial Summary

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Proposed
EXPENDITURES						
By Type:						
Salaries & Benefits	8,246,338	8,601,264	8,976,719	5,770	3,742	3,742
Services & Materials	6,036,385	7,467,532	9,506,965	7,408,860	7,722,503	7,727,252
Capital Outlay	65,324	-	-	-	-	-
Internal Services & All Other	96,501,401	110,669,318	101,295,952	93,759,369	70,428,659	69,043,808
	110,849,448	**126,738,114**	**119,779,636**	**101,173,999**	**78,154,904**	**76,774,802**
By Division:						
Non-Departmental	110,296,732	126,580,960	119,698,130	101,173,999	78,154,904	76,774,802
Emergency Operations	552,716	157,154	81,506	-	-	-
	110,849,448	**126,738,114**	**119,779,636**	**101,173,999**	**78,154,904**	**76,774,802**
By Fund:						
GF - Discreationary	46,390,563	43,112,577	52,800,630	59,995,782	36,345,562	39,956,968
GF - Payroll Deduction Trust	1,139,485	1,170,828	1,175,866	750,000	750,000	750,000
GF - Catastrophic Leave	180,629	129,056	325,815	-	-	-
U1 - Housing	946,163	1,046,163	-	825,242	372,000	372,000
GF - Stabilization Reserves	6,900,000	-	-	-	-	-
GF - Catastrophic Reserves	4,500,000	2,700,000	-	-	-	-
Library - Tax	-	-	-	-	5,000,000	-
Library - trans Based Reimbur	84,246	-	-	-	-	-
SEC 108 HUD Loan Grant Asst	553,108	568,200	587,612	587,612	1,183,612	1,183,612
Gilman Sport Field	-	175,000	75,000	-	-	-
CDBG	143,373	138,719	176,194	176,194	176,194	176,194
Meas F - ALA CT VRF ST and RD	2,500	2,500	2,500	2,500	2,500	2,500
Street and Open Space Impr	-	-	-	200,000	200,000	200,000
Street Lighting	370,451	370,451	370,451	370,451	370,451	370,451
UC Settlement	1,210,073	-	-	-	-	-
PERS Savings	24,785	35,466	42,085	-	-	-
Health State Aid Realignment	2,643,280	2,643,280	2,643,280	2,643,280	2,643,280	2,643,280
Measure FF - Public Safety	-	757,925	757,925	757,925	757,925	757,925
ARPA - Local FIscal Recovery	-	33,945,450	18,759,111	3,255,743	-	-
Capital Improvements	1,054,047	1,055,247	1,068,448	1,504,047	902,415	902,415
Meas T1 - Infrstr and Fac	4,541,796	2,718,840	4,490,381	4,699,006	4,699,006	4,699,006
Meas O - Affordable Housing	-	432,800	(5,671)	-	-	-
Sanitary Sewer Operation	90,501	90,501	90,501	90,501	90,501	90,501
Permit Service Center	50,555	50,555	50,555	50,555	50,555	50,555
Unified Program (CUPA)	5,082	5,082	5,082	5,082	5,082	5,082
Off Street Parking Fund	1,913,450	1,913,700	1,916,500	1,911,850	1,911,850	1,911,850
Parking Meter Fund	1,742,288	1,742,288	1,742,288	1,870,377	1,170,377	1,170,377
Bldg Purchases & Mgmt	1,633,765	1,633,574	1,632,726	1,636,188	1,636,188	1,636,188
Worker's Compensation	5,320,521	5,955,025	5,456,508	5,332,340	5,332,340	5,332,340

Non-Departmental Financial Summary

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Proposed
EXPENDITURES						
Sick and Vacation Payouts	2,369,799	2,637,963	2,984,884	-	-	-
Catastrophic Loss	2,950,333	4,195,724	5,423,620	3,447,023	3,447,023	3,447,023
IT Cost Allocation	794,160	-	438,968	450,613	496,355	504,847
Meas FF - Library	1,500,664	1,339,327	1,343,763	1,337,638	1,337,638	1,337,638
2015 GORBS for 2007 GORBS	2,604,056	2,051,117	2,050,613	2,047,259	2,047,259	2,047,259
Berkeley Repertory Theatre	501,498	501,338	501,080	499,820	499,820	499,820
2015 GORBS for 2002 GORBS	479,460	378,562	377,719	378,696	378,696	378,696
2015 GORBS for 2007 GORBS SERA	180,302	142,017	141,982	142,540	142,540	142,540
2015 GORBS for 2008 Anml Shltr	609,895	480,391	480,273	480,184	480,184	480,184
2010 COP Animal Shelter	5,466,153	105,228	634,481	140,085	140,085	140,085
Meas M - St and Wtrshd Imprv	1,642,613	1,636,238	1,637,613	1,630,863	1,630,863	1,630,863
Meas T1 - Infrstr and Fac	4,541,796	2,718,840	4,490,381	4,699,006	4,699,006	4,699,006
Measure O - Housing Bonds	2,003,748	2,010,390	3,608,308	2,007,265	2,007,265	2,007,265
Successor Acy - Savo Dsf	57,120	57,040	60,040	57,120	57,120	57,120
Sustainable Energy - 2	23,726	36,384	21,509	-	-	-
Thousand Oaks Undergrounding	98,460	101,106	98,581	98,448	98,448	98,448
Meas H - School Tax	181,257	232,825	211,834	500,000	500,000	500,000
CFD No. 1 Diaster Fire Prot	-	-	320,651	-	-	-
CFD No. 1 Mello-Roos	2,629,297	2,803,895	-	755,038	755,038	755,038
Sick Leave Entitlement	273,854	273,854	273,854	322,955	322,955	322,955
	110,348,852	**124,095,466**	**119,263,941**	**105,659,228**	**82,640,133**	**81,260,031**

Capital Improvement Program (CIP)

Capital Improvement Program (CIP)

This section summarizes the City's Five-Year Capital Improvement Program (CIP) for FY 2025-2029 and the projects proposed as part of the FY 25 & FY 26 Biennial Budget. Additional detailed information regarding the projects identified within the CIP is available in a separate document forthcoming at the June 4, 2024 Council Meeting titled "City of Berkeley's Proposed FY 2025 -FY 2029 Capital Improvement Program.

Capital Project Definition

A capital project is a project that helps maintain, improve, or adds to the City's infrastructure. Typically, a project is considered a capital project if it results in an acquisition of a new asset or new construction, improvements, expansion, renovation, rehabilitation, repairs, or replacement of an existing City facility or other infrastructure assets. It usually requires a large investment of funding and staff resources. A capital project is expected to result in a long-term useful life and long-term benefit to the City and its residents. A completion of a capital project usually impacts the operating budget.

Capital Improvement Program and Capital Budget

In conjunction with the biennial budget process, the City of Berkeley prepares a Capital Improvement Program (CIP) that identifies anticipated projects and corresponding expenditures over a five-year timeframe. The CIP represents the spending plan for infrastructure improvements and other specific large- scale recurring purchases. The goal of the CIP is to create a roadmap of the projected infrastructure improvement needs of the City of Berkeley to assist in the planning and budgeting process.

The first year of the CIP is known as the Capital Budget. It is intended to closely reflect that year's projected spending for capital projects and is usually adopted in conjunction with the City's annual operating budget. It is important to point out that the FY 2025 Capital Budget does not include capital project budgets which have previously been encumbered and unspent from the previous fiscal year.

Projects and funding sources identified in subsequent years are not formally approved until the budget for those years is legally adopted. Beyond the first year, the CIP is a planning and budgetary management tool and subject to annual re-evaluation to reflect Council priorities, community needs and funding opportunities and challenges.

City Inventory of Assets

A CIP is necessary as the City has an extensive portfolio of capital assets and infrastructure. Maintaining these assets is a costly and time-consuming enterprise that requires significant resources and constant attention. Additionally, Berkeley is an aging City and thus, its infrastructure faces challenges that other younger cities do not.

Below is a partial list of the City's capital inventory:

- 95 public buildings of various ages,
- Approximately 215 centerline miles of improved streets,
- Over 300 miles of concrete sidewalk,

- A storm drain system that consists of approximately 78 miles of underground pipes, maintenance holes, catch basins, and cross-drains
- A sewer system consisting of 255 miles of public sanitary sewer mains and 130 miles of public sewer laterals,
- 52.5 miles of bicycle infrastructure
- 250 park acres,
- 11.5 miles of medians,
- 175 acres of land in the Waterfront,
- Three resident camps outside of the City,
- A fleet of 730 vehicles and pieces of large equipment, and
- 42 different facilities served by the City's information technology systems.

Maintaining these assets is a costly and time-consuming enterprise that requires significant resources and constant attention. Additionally, Berkeley is an aging city and thus, its infrastructure faces challenges that other younger cities do not.

Program Categories

The proposed CIP plan presents the City's blueprint for funding critical capital projects based on resource availability and Council's capital investment priorities. Elements of CIP project costs are grouped into broad program categories:

- Camps,
- City Facilities,
- Equipment & Fleet,
- Information Technology,
- Other Infrastructure,
- Parks,
- Sanitary Sewers,
- Sidewalks,
- Storm Water System,
- Streets,
- Transportation, and
- Waterfront.

The resources that the City will commit to its priority capital projects are identified within these program categories. While the budget adopts appropriated funds for capital projects in FY 25, there are still some unknowns (i.e. status of the economy and pending State and Federal funding for approved projects) that exist. Furthermore, funding for the remaining years of the five-year plan are subject to the availability of resources.

Overview of Five-Year CIP and Unfunded Needs

The City's ability to fund its CIP is limited by the total available resources that are competing with other community priorities. However, years of limited funding and deferred maintenance have resulted in aging City infrastructure that desperately needs repair and improvement.

Capital project funding comes from various sources including the discretionary General Fund (including the CIP Fund), as well as sources with spending and use restrictions comprising a number of special revenue funds, enterprise funds, grants and bonds. The City uses outside funding sources to the greatest extent possible.

The five-year (FY 25 – FY 29) CIP Total is $353.43 million. Enterprise Funds comprise 38% of the CIP ($135.17 million), General Fund and CIP Fund covers 25% of the CIP ($88.9 million), Special Revenue Funds is 18% ($64.17 million), other Capital Project Funds is 3% ($11.98 million), Internal Service Funds comprise 13% ($45.9 million), and Other One-Time Funding/Grants is 2% ($7.33 million).

The City has a number of major infrastructure project needs that are not addressed in the capital plan. The City's infrastructure requires investments of capital in order to maintain them in a good working condition and replace or rehabilitate assets at the end of their useful lives. Without sufficient and timely capital investments, the assets will deteriorate, costing the City of Berkeley substantially more in maintenance costs, and infrastructure will ultimately fail. The unfortunate outcome of this is a requirement of a much larger capital investment. Adequate amount of funding is needed to provide proper annual maintenance as this keeps assets in good working condition and typically prolongs their useful lives. Adequate funding is also necessary for when assets reach the end of their useful lives to pay for total repair or replacement in a timely manner. Due to limited available funding and competing priorities, the City has had to defer several capital improvement projects. For each year that a capital project is deferred, the project cost increases due to inflation (compounded each year the project is delayed), construction demands and construction bid results, the cost increases year over year due to scope changes as the longer the project is delayed, the more issues arise, unpredictable trends in the industry, and other unknown factors (economic, public health, and others).

Despite support from a variety of City funds, City facilities and infrastructure needs continue to exceed available funds. The City's unfunded capital needs have increased over the years and are anticipated to reach a five-year total of around $1.65 billion from FY 2025 to FY 2029.

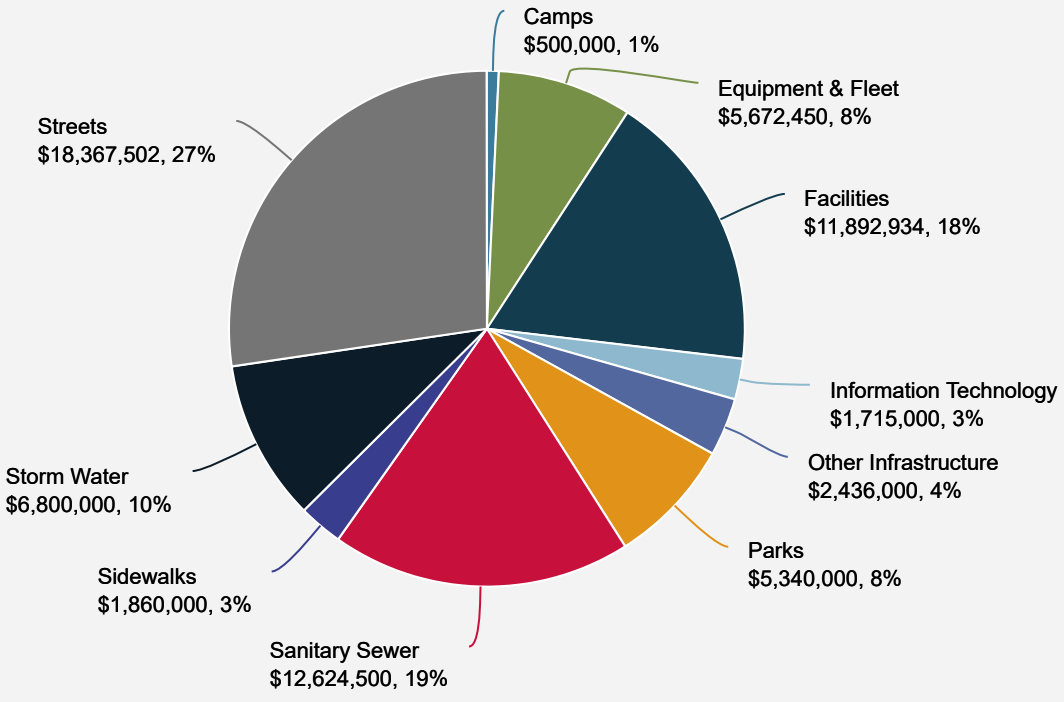
General Fund (011) and the CIP Fund (501)

The most discretionary funding sources for the Capital Improvement Program is the General Fund and the CIP Fund. The primary source of funding for the Capital Improvement Program Fund (CIP Fund) is an annual transfer from the City's General Fund to the CIP Fund. The City's General Fund consists of general purpose revenues that may be used for any general government purpose at the discretion of Council. For approximately the last decade, the General Fund fiscal year allocation to the CIP Fund has hovered between $5.4 million to $4.9 million (with the exception in FY 21 when the allocation was decreased due to ongoing economic impacts associated with coronavirus pandemic) without any increases to account for inflationary factors. Due to an increase in the excess Property Transfer Tax, in FY 2023 and FY 2024, the Capital Improvement Program received an infusion of one-time increase in funding. The previous biennial budget dramatically increased the General Fund baseline allocation via the CIP Fund to facilities, Parks, Recreation & Waterfront (PRW), and street maintenance while still supporting sidewalk repairs and general transportation needs, including traffic calming devices. The typical annual CIP Fund baseline is about $4.03 million (this does not

include baseline personnel). In FY 2023, this funding was increased to $11.03 million and in FY 2024, it was increased to $15.3 million.

For the FY 2025 and FY 2026 Biennial Budget, the current proposed CIP Fund totals $38 million (FY 2025 is $17 million and FY 2026 is $21 million). This includes the over $8 million for Streets paving following the Council Fiscal Policy. However, these proposed amounts also include projects that do not have established funding sources and are currently under consideration for General Fund and/or CIP Fund funding in the FY 2025 and FY 2026 Biennial Budget Process are listed below.

Project Title	FY 2025	FY 2026
Cazadero Riverbed Erosion	$ 300,000	$ -
Data Center CoLocation or lift/Shift to Cloud	$ 1,100,000	$ 1,100,000
Infrastructure Vulnerability Scanner	$ 60,000	$ 60,000
Upgrade to Microsoft G5	$ 500,000	$ 500,000
ADA Transition Plan Implementation	$ 250,000	$ 500,000
Re-Deck F & G Dock	$ -	$ 500,000
Adeline/Alcatraz Right-of-Way Landscaping	$ -	$ 400,000
Codornices Playground (Design)	$ -	$ 250,000
Glendale La Loma Park (2-5 & 5-12 Play Structure + ADA)	$ -	$ 250,000
James Kenney Restroom ADA	$ -	$ 160,000
Santa Fe Right-of-Way	$ -	$ 3,150,000
Shorebird Playground (Design)	$ -	$ 175,000
Codornices Creek Restoration at 9th Street	$ 200,000	$ 200,000
Codornices Creek Restoration between UPRR & Caltrans	$ 400,000	$ 400,000
199 Seawall Beam/Piling	$ -	$ 766,000
South Cove Seawall Replacement	$ 500,000	$ -



FY 2025 and FY 2026 Proposed CIP Comprehensive List

Capital Projects	Project Status	Funding Source	FY 2025 Proposed	FY 2026 Proposed	Biennial Total
1947 Center Elevators Assessment	New	501 - CIP	55,000	-	55,000
1947 Center Elevators Assessment Total			**55,000**	**-**	**55,000**
1947 Center Street Improvements	Continuing	511 - T1-CAPITAL	551,713	-	551,713
1947 Center Street Improvements Total			**551,713**	**-**	**551,713**
199 Seawall Beam/Piling	New	501 - CIP	-	766,000	766,000
199 Seawall Beam/Piling	New	608 - MARINA OPE	-	240,000	240,000
199 Seawall Beam/Piling Total			**-**	**1,006,000**	**1,006,000**
ADA Transition Plan Implementation	New	501 - CIP	500,000	1,000,000	1,500,000
ADA Transition Plan Implementation Total			**500,000**	**1,000,000**	**1,500,000**
Addison Bicycle Blvd Ph2	New	011 - GEN FUND	85,000	-	85,000
Addison Bicycle Blvd Ph2	New	130 - B-STR RD	1,000,000	-	1,000,000
Addison Bicycle Blvd Ph2	New	134 - BB-STR RD	295,000	-	295,000
Addison Bicycle Blvd Ph2	New	336 - 1TIME GR	40,000	-	40,000
Addison Bicycle Blvd Ph2	New	344 - CALTRANS G	4,870,000	-	4,870,000
Addison Bicycle Blvd Ph2 Total			**6,290,000**	**-**	**6,290,000**
Adeline at Ashby BART	Continuing	307 - CA GRNT-LC	300,000	300,000	600,000
Adeline at Ashby BART Total			**300,000**	**300,000**	**600,000**
Adeline/Alcatraz Right-of-Way Landscaping	Continuing	501 - CIP	-	400,000	400,000
Adeline/Alcatraz Right-of-Way Landscaping Total			**-**	**400,000**	**400,000**
African American Holistic Resource Center	Continuing	511 - T1-CAPITAL	2,333,334	3,000,000	5,333,334
African American Holistic Resource Center Total			**2,333,334**	**3,000,000**	**5,333,334**
Ashby/San Pablo Trf Improv	Continuing	127 - ST TRNS TX	130,000	-	130,000
Ashby/San Pablo Trf Improv	Continuing	134 - BB-STR RD	505,849	-	505,849
Ashby/San Pablo Trf Improv Total			**635,849**	**-**	**635,849**
BUS PAD MAINTENANCE & REPAIR	Continuing	134 - BB-STR RD	200,000	200,000	400,000
BUS PAD MAINTENANCE & REPAIR Total			**200,000**	**200,000**	**400,000**

FY 2025 and FY 2026 Proposed CIP Comprehensive List (continued)

Capital Projects	Project Status	Funding Source	FY 2025 Proposed	FY 2026 Proposed	Biennial Total
BeST Plan Update	Continuing	134 - BB-STR RD	-	200,000	200,000
BeST Plan Update Total			**-**	**200,000**	**200,000**
Bicycle Plan Update	Continuing	339 - MTC	150,000	-	150,000
Bicycle Plan Update Total			**150,000**	**-**	**150,000**
Bollard Conversion, Structural Repairs & Sidewalk Improvement Project	New	134 - BB-STR RD	750,000	-	750,000
Bollard Conversion, Structural Repairs & Sidewalk Improvement Project	New	616 - CLEAN STOR	-	250,000	250,000
Bollard Conversion, Structural Repairs & Sidewalk Improvement Project Total			**750,000**	**250,000**	**1,000,000**
Bridge Preventative Maintenance Program	New	134 - BB-STR RD	150,000	150,000	300,000
Bridge Preventative Maintenance Program Total			**150,000**	**150,000**	**300,000**
CY-Deferred Mtc - Gate, Paving, Parking, Fuel Island	Continuing	511 - T1-CAPITAL	250,000	-	250,000
CY-Deferred Mtc - Gate, Paving, Parking, Fuel Island Total			**250,000**	**-**	**250,000**
CY-Green Room Lockers, Bathroom, Training Room, Floor, Cabinets	Continuing	511 - T1-CAPITAL	811,380	-	811,380
CY-Green Room Lockers, Bathroom, Training Room, Floor, Cabinets Total			**811,380**	**-**	**811,380**
CY-Storage Room-Roof Repairs Bldg H	Continuing	511 - T1-CAPITAL	97,190	-	97,190
CY-Storage Room-Roof Repairs Bldg H Total			**97,190**	**-**	**97,190**
Cazadero Riverbed Erosion	New	501 - CIP	300,000	-	300,000
Cazadero Riverbed Erosion Total			**300,000**	**-**	**300,000**
Citywide Tree Planting	Continuing	501 - CIP	75,000	75,000	150,000
Citywide Tree Planting Total			**75,000**	**75,000**	**150,000**
Codornices Creek Restoration at 9th Street	Continuing	134 - BB-STR RD	-	100,000	100,000
Codornices Creek Restoration at 9th Street	Continuing	501 - CIP	200,000	200,000	400,000
Codornices Creek Restoration at 9th Street	Continuing	616 - CLEAN STOR	-	150,000	150,000
Codornices Creek Restoration at 9th Street Total			**200,000**	**450,000**	**650,000**
Codornices Playground (Design)	New	501 - CIP	-	250,000	250,000

FY 2025 and FY 2026 Proposed CIP Comprehensive List (continued)

Capital Projects	Project Status	Funding Source	FY 2025 Proposed	FY 2026 Proposed	Biennial Total
Codornices Playground (Design) Total			**-**	**250,000**	**250,000**
Codornicies Creek Restoration between UPRR & Caltrans (Behind Transfer Station)	Continuing	501 - CIP	400,000	200,000	600,000
Codornicies Creek Restoration between UPRR & Caltrans (Behind Transfer Station) Total			**400,000**	**200,000**	**600,000**
Corp Yard Roll Up Door	New	501 - CIP	110,000	-	110,000
Corp Yard Roll Up Door Total			**110,000**	**-**	**110,000**
Data Center CoLocation or lift/shift to Cloud	New	501 - CIP	1,100,000	1,100,000	2,200,000
Data Center CoLocation or lift/shift to Cloud Total			**1,100,000**	**1,100,000**	**2,200,000**
Echo Lake Tree Removal	Continuing	501 - CIP	200,000	-	200,000
Echo Lake Tree Removal Total			**200,000**	**-**	**200,000**
Evidence Storage	New	501 - CIP	35,000	35,000	70,000
Evidence Storage Total			**35,000**	**35,000**	**70,000**
FY 2025 Vehicle Replacement Shedule	New	671 - EQ REPLACE	5,672,450	-	5,672,450
FY 2025 Vehicle Replacement Shedule Total			**5,672,450**	**-**	**5,672,450**
FY 2026 Vehicle Replacement Schedule	New	671 - EQ REPLACE	-	10,056,456	10,056,456
FY 2026 Vehicle Replacement Schedule Total			**-**	**10,056,456**	**10,056,456**
FY2025 Adeline-Shattuck Rehabilitation	New	611 - SANITARY S	1,232,000	10,603,800	11,835,800
FY2025 Adeline-Shattuck Rehabilitation Total			**1,232,000**	**10,603,800**	**11,835,800**
FY2025 Third Street Sewer (Railroad) Rehabilitation	New	611 - SANITARY S	9,130,000	-	9,130,000
FY2025 Third Street Sewer (Railroad) Rehabilitation Total			**9,130,000**	**-**	**9,130,000**
FY25 Sidewalk Repair Program	New	127 - ST TRNS TX	100,000	-	100,000
FY25 Sidewalk Repair Program	New	133 - F-ALA VRF	100,000	-	100,000
FY25 Sidewalk Repair Program	New	134 - BB-STR RD	600,000	-	600,000
FY25 Sidewalk Repair Program	New	149 - PRIV SDWLK	100,000	-	100,000
FY25 Sidewalk Repair Program	New	501 - CIP	185,000	-	185,000
FY25 Sidewalk Repair Program Total			**1,085,000**	**-**	**1,085,000**

FY 2025 and FY 2026 Proposed CIP Comprehensive List (continued)

Capital Projects	Project Status	Funding Source	FY 2025 Proposed	FY 2026 Proposed	Biennial Total
FY26 Sidewalk Repair Program	New	127 - ST TRNS TX	-	100,000	100,000
FY26 Sidewalk Repair Program	New	133 - F-ALA VRF	-	100,000	100,000
FY26 Sidewalk Repair Program	New	134 - BB-STR RD	-	600,000	600,000
FY26 Sidewalk Repair Program	New	149 - PRIV SDWLK	-	100,000	100,000
FY26 Sidewalk Repair Program	New	501 - CIP	-	185,000	185,000
FY26 Sidewalk Repair Program Total			**-**	**1,085,000**	**1,085,000**
Facilities Deferred Maintenance Investment	New	501 - CIP	500,000	500,000	1,000,000
Facilities Deferred Maintenance Investment Total			**500,000**	**500,000**	**1,000,000**
Facility Condition Assessment	New	125 - PLAYGROUND CAMP	50,000	50,000	100,000
Facility Condition Assessment Total			**50,000**	**50,000**	**100,000**
Fire Station #2	Continuing	511 - T1-CAPITAL	73,109	-	73,109
Fire Station #2 Total			**73,109**	**-**	**73,109**
Generators	New	501 - CIP	120,000	110,000	230,000
Generators Total			**120,000**	**110,000**	**230,000**
Glendale La Loma Park (2-5 & 5-12 Play Structure + ADA)	New	501 - CIP	-	250,000	250,000
Glendale La Loma Park (2-5 & 5-12 Play Structure + ADA) Total			**-**	**250,000**	**250,000**
Green Infrastructure Projects - Stormwater Quality Improvement	Continuing	616 - CLEAN STOR	1,500,000	1,500,000	3,000,000
Green Infrastructure Projects - Stormwater Quality Improvement Total			**1,500,000**	**1,500,000**	**3,000,000**
Harrison Park - Restroom Renovation	Continuing	511 - T1-CAPITAL	250,000	-	250,000
Harrison Park - Restroom Renovation Total			**250,000**	**-**	**250,000**
Infrastructure Vulnerability Scanner	New	501 - CIP	60,000	60,000	120,000
Infrastructure Vulnerability Scanner Total			**60,000**	**60,000**	**120,000**
James Kenney Restroom ADA	New	501 - CIP	-	160,000	160,000
James Kenney Restroom ADA Total			**-**	**160,000**	**160,000**
K Dock Restroom Renovation	Continuing	608 - MARINA OPE	-	110,000	110,000
K Dock Restroom Renovation Total			**-**	**110,000**	**110,000**

FY 2025 and FY 2026 Proposed CIP Comprehensive List (continued)

Capital Projects	Project Status	Funding Source	FY 2025 Proposed	FY 2026 Proposed	Biennial Total
MLK Jr. Youth Services Center Seismic Retrofit and Renovation	Continuing	138 - PARKS TAX	3,565,000	-	3,565,000
MLK Jr. Youth Services Center Seismic Retrofit and Renovation	Continuing	501 - CIP	110,000	-	110,000
MLK Jr. Youth Services Center Seismic Retrofit and Renovation Total			**3,675,000**	**-**	**3,675,000**
MRP Trash Capture Project	Continuing	616 - CLEAN STOR	550,000	50,000	600,000
MRP Trash Capture Project Total			**550,000**	**50,000**	**600,000**
Miscellaneous Deferred/Emergency	New	501 - CIP	250,000	200,000	450,000
Miscellaneous Deferred/Emergency Total			**250,000**	**200,000**	**450,000**
NBSC UPGRADES - KITCHEN & DATA	Continuing	501 - CIP	160,000	15,000	175,000
NBSC UPGRADES - KITCHEN & DATA Total			**160,000**	**15,000**	**175,000**
Oxford Complete Street Improv	New	147 - UC SETTLEM	-	1,463,161	1,463,161
Oxford Complete Street Improv Total			**-**	**1,463,161**	**1,463,161**
PSB Upgrades	New	501 - CIP	515,000	-	515,000
PSB Upgrades Total			**515,000**	**-**	**515,000**
Parker - Addison Bikeway	Continuing	134 - BB-STR RD	142,958	380,231	523,189
Parker - Addison Bikeway	Continuing	306 - CA GRNT-ST	173,703	-	173,703
Parker - Addison Bikeway Total			**316,661**	**380,231**	**696,892**
Pathway Repairs	New	127 - ST TRNS TX	25,000	175,000	200,000
Pathway Repairs Total			**25,000**	**175,000**	**200,000**
Phish-Resistant Hardware Authentication Devices (MFA)	New	011 - GEN FUND	55,000	-	55,000
Phish-Resistant Hardware Authentication Devices (MFA) Total			**55,000**	**-**	**55,000**
Piling Replacements (J Dock)	New	608 - MARINA OPE	140,000	-	140,000
Piling Replacements (J Dock) Total			**140,000**	**-**	**140,000**
Ratcliff Bldg G Flooring Improvement	New	501 - CIP	100,000	-	100,000
Ratcliff Bldg G Flooring Improvement Total			**100,000**	**-**	**100,000**
Re-Deck F & G Dock	New	501 - CIP	-	500,000	500,000
Re-Deck F & G Dock Total			**-**	**500,000**	**500,000**
Restrooms in the Public Right of Way [3]	Continuing	511 - T1-CAPITAL	605,933	-	605,933

FY 2025 and FY 2026 Proposed CIP Comprehensive List (continued)

Capital Projects	Project Status	Funding Source	FY 2025 Proposed	FY 2026 Proposed	Biennial Total
Restrooms in the Public Right of Way (3) Total			**605,933**	**-**	**605,933**
Retaining Wall & Storm Drain Repair	Continuing	134 - BB-STR RD	200,000	-	200,000
Retaining Wall & Storm Drain Repair Total			**200,000**	**-**	**200,000**
Roof Replacement	New	501 - CIP	200,000	200,000	400,000
Roof Replacement Total			**200,000**	**200,000**	**400,000**
SHATTUCK-MLK BUS STOPS	Continuing	127 - ST TRNS TX	400,000	280,000	680,000
SHATTUCK-MLK BUS STOPS	Continuing	134 - BB-STR RD	280,000	170,000	450,000
SHATTUCK-MLK BUS STOPS Total			**680,000**	**450,000**	**1,130,000**
Santa Fe Right-of-Way	Continuing	501 - CIP	-	3,150,000	3,150,000
Santa Fe Right-of-Way Total			**-**	**3,150,000**	**3,150,000**
Sewer Rehabilitation Project A	New	611 - SANITARY S	800,000	9,625,000	10,425,000
Sewer Rehabilitation Project A Total			**800,000**	**9,625,000**	**10,425,000**
Sewer Rehabilitation Project B	New	611 - SANITARY S	800,000	9,325,000	10,125,000
Sewer Rehabilitation Project B Total			**800,000**	**9,325,000**	**10,125,000**
Shorebird Playground (Design)	New	501 - CIP	-	175,000	175,000
Shorebird Playground (Design) Total			**-**	**175,000**	**175,000**
Short-Term Electric Vehicle charger Project	New	671 - EQ REPLACE	1,386,000	188,000	1,574,000
Short-Term Electric Vehicle charger Project Total			**1,386,000**	**188,000**	**1,574,000**
South Berkeley Senior Center	Continuing	511 - T1-CAPITAL	2,675,275	-	2,675,275
South Berkeley Senior Center Total			**2,675,275**	**-**	**2,675,275**
South Cove Seawall Replacement	New	501 - CIP	500,000	-	500,000
South Cove Seawall Replacement Total			**500,000**	**-**	**500,000**
South Cove West Parking Lot	Continuing	608 - MARINA OPE	210,000	-	210,000
South Cove West Parking Lot Total			**210,000**	**-**	**210,000**
Southside Complete Streets	Continuing	147 - UC SETTLEM	628,700	-	628,700
Southside Complete Streets Total			**628,700**	**-**	**628,700**

FY 2025 and FY 2026 Proposed CIP Comprehensive List (continued)

Capital Projects	Project Status	Funding Source	FY 2025 Proposed	FY 2026 Proposed	Biennial Total
Standard Specification Details	New	142 - ST LGHTNG	150,000	-	150,000
Standard Specification Details Total			**150,000**	**-**	**150,000**
Storm Drain Improvements	Continuing	616 - CLEAN STOR	1,600,000	1,150,000	2,750,000
Storm Drain Improvements Total			**1,600,000**	**1,150,000**	**2,750,000**
Stormwater Master Plan	Continuing	616 - CLEAN STOR	100,000	100,000	200,000
Stormwater Master Plan Total			**100,000**	**100,000**	**200,000**
Strawberry Creek Culvert Repairs and Concrete Repair	Continuing	127 - ST TRNS TX	2,200,000	-	2,200,000
Strawberry Creek Culvert Repairs and Concrete Repair Total			**2,200,000**	**-**	**2,200,000**
Street Rehab PCI Improvements	New	501 - CIP	8,487,200	8,741,816	17,229,016
Street Rehab PCI Improvements Total			**8,487,200**	**8,741,816**	**17,229,016**
Street Rehabilitation FY 2025	Continuing	127 - ST TRNS TX	2,144,302	-	2,144,302
Street Rehabilitation FY 2025	Continuing	133 - F-ALA VRF	155,000	-	155,000
Street Rehabilitation FY 2025	Continuing	134 - BB-STR RD	2,980,000	-	2,980,000
Street Rehabilitation FY 2025	Continuing	501 - CIP	1,925,000	-	1,925,000
Street Rehabilitation FY 2025	Continuing	601 - ZERO WASTE	1,000,000	-	1,000,000
Street Rehabilitation FY 2025	Continuing	616 - CLEAN STOR	1,125,000	-	1,125,000
Street Rehabilitation FY 2025 Total			**9,329,302**	**-**	**9,329,302**
Street Rehabilitation FY 2026	Continuing	127 - ST TRNS TX	51,000	2,144,303	2,195,303
Street Rehabilitation FY 2026	Continuing	133 - F-ALA VRF	-	155,000	155,000
Street Rehabilitation FY 2026	Continuing	134 - BB-STR RD	-	2,980,000	2,980,000
Street Rehabilitation FY 2026	Continuing	501 - CIP	350,000	1,575,000	1,925,000
Street Rehabilitation FY 2026	Continuing	601 - ZERO WASTE	-	1,000,000	1,000,000
Street Rehabilitation FY 2026 Total			**401,000**	**7,854,303**	**8,255,303**
Street Rehabilitation FY 2027 - FY 2029	New	127 - ST TRNS TX	-	51,000	51,000
Street Rehabilitation FY 2027 - FY 2029	New	501 - CIP	-	350,000	350,000
Street Rehabilitation FY 2027 - FY 2029 Total			**-**	**401,000**	**401,000**
Streetlight Comprehensive Plan	Continuing	142 - ST LGHTNG	50,000	-	50,000
Streetlight Comprehensive Plan Total			**50,000**	**-**	**50,000**
Streetlight Pole Replacement & Painting	Continuing	142 - ST LGHTNG	150,000	630,000	780,000
Streetlight Pole Replacement & Painting Total			**150,000**	**630,000**	**780,000**

FY 2025 and FY 2026 Proposed CIP Comprehensive List (continued)

Capital Projects	Project Status	Funding Source	FY 2025 Proposed	FY 2026 Proposed	Biennial Total
Tom Bates Regional Sports Complex Restroom & Community Space	Continuing	138 - PARKS TAX	-	3,590,000	3,590,000
Tom Bates Regional Sports Complex Restroom & Community Space	Continuing	501 - CIP	-	310,000	310,000
Tom Bates Regional Sports Complex Restroom & Community Space	Continuing	511 - T1-CAPITAL	1,325,000	-	1,325,000
Tom Bates Regional Sports Complex Restroom & Community Space Total			**1,325,000**	**3,900,000**	**5,225,000**
Tom Bates Turf Replacement – Annual JPA Contribution	Continuing	501 - CIP	15,000	15,000	30,000
Tom Bates Turf Replacement – Annual JPA Contribution Total			**15,000**	**15,000**	**30,000**
University Ave Bus Stop	Continuing	127 - ST TRNS TX	950,000	-	950,000
University Ave Bus Stop	Continuing	134 - BB-STR RD	450,000	-	450,000
University Ave Bus Stop	Continuing	135 - BB-BIK PED	180,000	-	180,000
University Ave Bus Stop Total			**1,580,000**	**-**	**1,580,000**
Upgrade to Microsoft G5	New	501 - CIP	500,000	500,000	1,000,000
Upgrade to Microsoft G5 Total			**500,000**	**500,000**	**1,000,000**
Urgent Sewer Rehabilitation	New	611 - SANITARY S	662,500	717,500	1,380,000
Urgent Sewer Rehabilitation Total			**662,500**	**717,500**	**1,380,000**
VISION ZERO ACTION PLAN IMPL	Continuing	134 - BB-STR RD	100,000	100,000	200,000
VISION ZERO ACTION PLAN IMPL Total			**100,000**	**100,000**	**200,000**
West Berkeley Aquatic Park Stormwater Improvement Project (EPA Grant Project)	Continuing	305 - CA GRNT-FD	125,000	625,000	750,000
West Berkeley Aquatic Park Stormwater Improvement Project (EPA Grant Project)	Continuing	616 - CLEAN STOR	125,000	625,000	750,000
West Berkeley Aquatic Park Stormwater Improvement Project (EPA Grant Project) Total			**250,000**	**1,250,000**	**1,500,000**
Wildcat Canyon Road Repairs	Continuing	616 - CLEAN STOR	562,800	-	562,800
Wildcat Canyon Road Repairs Total			**562,800**	**-**	**562,800**
Zero Waste Transfer Station Maintenance & Repairs	New	601 - ZERO WASTE	400,000	400,000	800,000
Zero Waste Transfer Station Maintenance & Repairs Total			**400,000**	**400,000**	**800,000**
Zero Waste Transfer Station Replacement	Continuing	601 - ZERO WASTE	2,000,000	2,200,000	4,200,000

FY 2025 and FY 2026 Proposed CIP Comprehensive List (continued)

Capital Projects	Project Status	Funding Source	FY 2025 Proposed	FY 2026 Proposed	Biennial Total
Zero Waste Transfer Station Replacement Total			2,000,000	2,200,000	4,200,000
Grand Total			79,502,396	86,957,267	166,459,663

Appendices

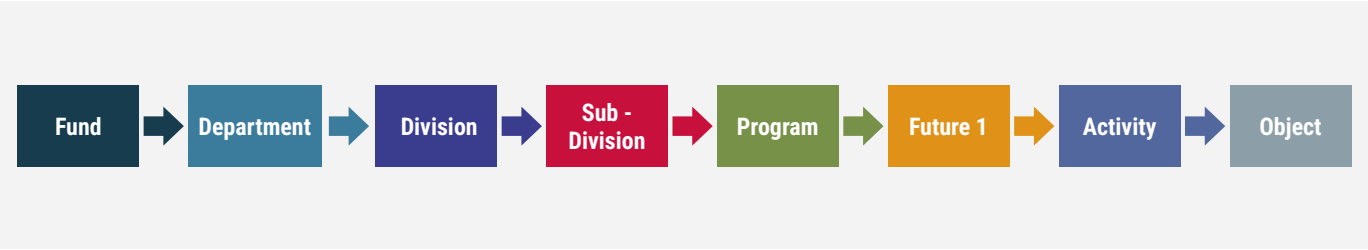
Basis of Budgeting

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

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

Fund Structure

The City maintains a multipart chart of accounts and uses this formal structure to maintain accountability over the assets and resources for which it has control. Individual account codes in the City of Berkeley consist of several sections as shown below:



The City of Berkeley, like other state and local governments, uses fund accounting to demonstrate and ensure compliance with finance-related legal requirements. City funds are classified into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. The City maintains several individual governmental funds organized by their type (general, special revenue, debt service, and capital projects funds).

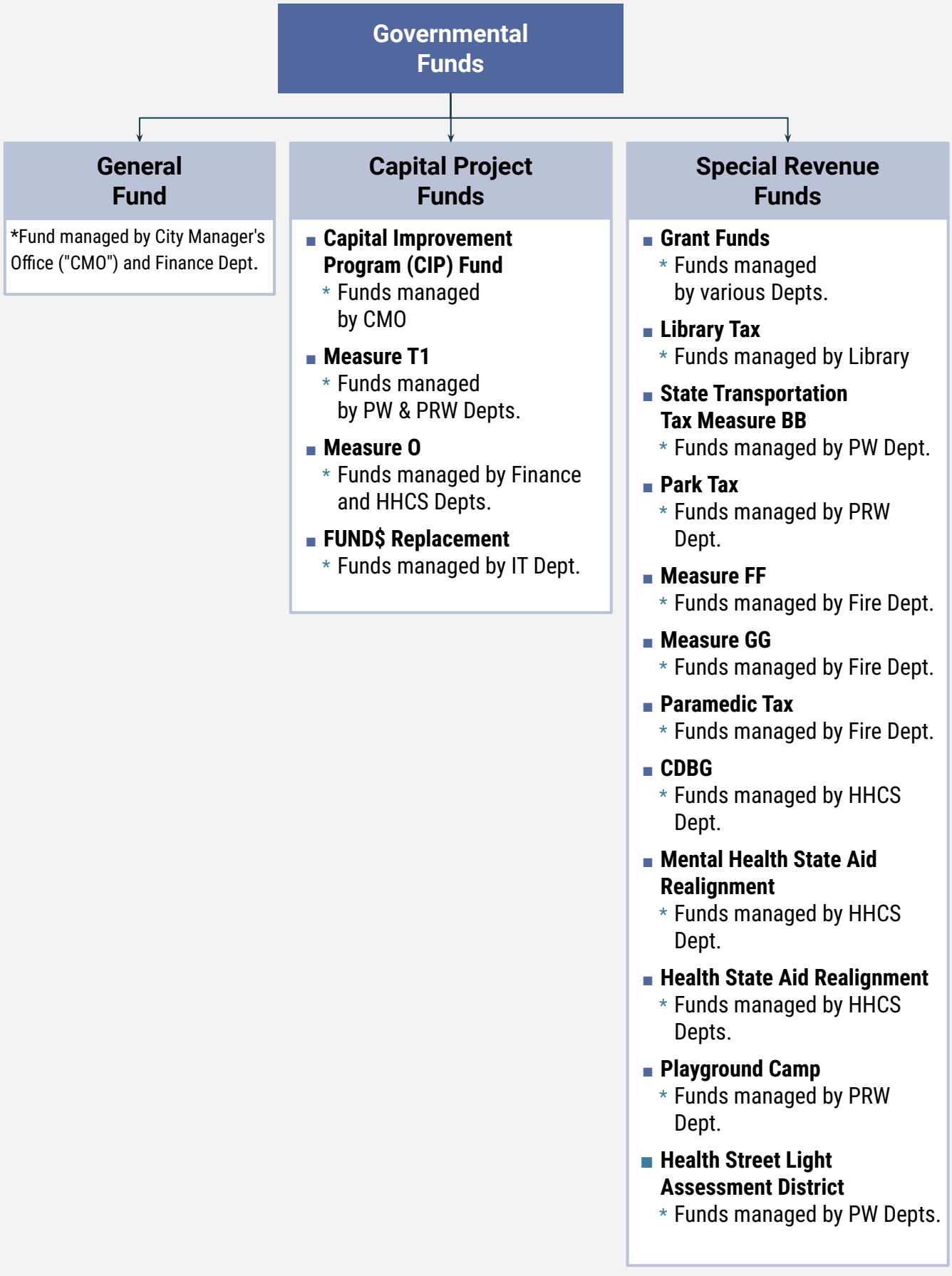
- **General Fund** is the primary operating fund of the City. It is discretionarily used for multiple purposes and has the most flexibility in how funding can be spent.
- **Special Revenue Funds** are restricted or committed to expenditures for specific purposes and therefore cannot be used for other expenses.
- **Debt Service Funds** are used for short-term and long-term debt principal and interest payments of the City.
- **Capital Project Funds** are used to acquire, improve, or construct major capital assets (other than the ones that are financed by other funding sources such as special revenue funds or proprietary funds).

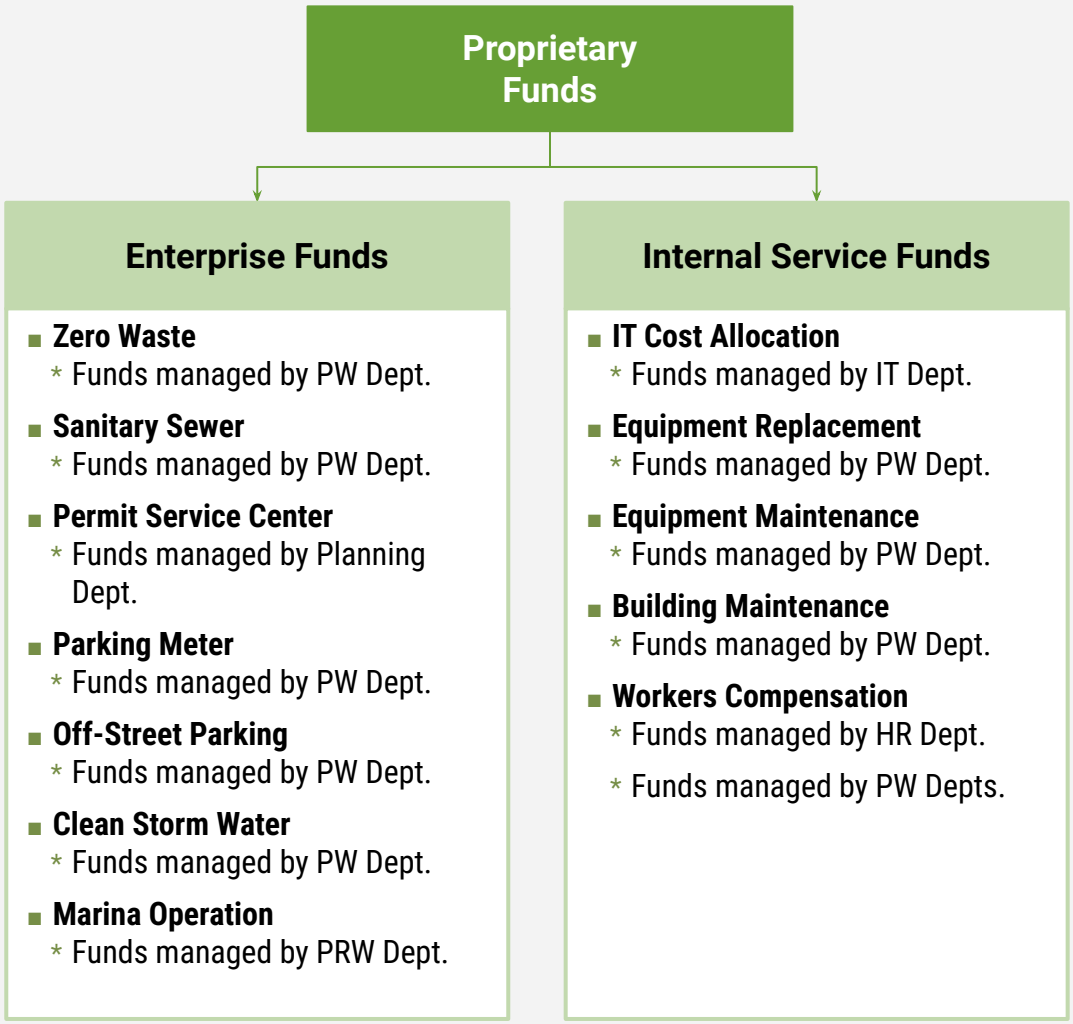
Proprietary funds are generally used in governmental accounting to account for activities that involve business-like services for which the City charges outside customers or internal departments of the City. Proprietary funds provide the same type of information as shown in the government-wide statements, only in more detail. The City maintains the following two types of proprietary funds:

- **Enterprise funds** are intended to be self-supporting and are used for activities which fees are charged to external customers for goods or services.
- **Internal service funds** are used to account for goods and services provided by certain City departments to other City departments (internal customers) on a cost-reimbursement fee basis.

Fiduciary funds are used to account for resources held for the benefit of parties outside the City of Berkeley. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the City's own programs. Some examples of fiduciary funds in the City of Berkeley are pension trust funds, undergrounding funds, and several business improvement district funds.

The City of Berkeley has a complex and robust budget consisting of over 200 active funds. The following charts provide a partial list of the major and some non-major funds as reported in the government-wide financial statements. More detailed information on some of these funds can be found in the General Fund section and Other Fund Forecasts section of this budget book.


Governmental Funds
General Fund
*Fund managed by City Manager's Office ("CMO") and Finance Dept.
Capital Project Funds
Capital Improvement Program (CIP) Fund
* Funds managed by CMO
Measure T1
* Funds managed by PW & PRW Depts.
Measure O
* Funds managed by Finance and HHCS Depts.
FUND$ Replacement
* Funds managed by IT Dept.
Special Revenue Funds
Grant Funds
* Funds managed by various Depts.
Library Tax
* Funds managed by Library
State Transportation Tax Measure BB
* Funds managed by PW Dept.
Park Tax
* Funds managed by PRW Dept.
Measure FF
* Funds managed by Fire Dept.
Measure GG
* Funds managed by Fire Dept.
Paramedic Tax
* Funds managed by Fire Dept.
CDBG
* Funds managed by HHCS Dept.
Mental Health State Aid Realignment
* Funds managed by HHCS Dept.
Health State Aid Realignment
* Funds managed by HHCS Depts.
Playground Camp
* Funds managed by PRW Dept.
Health Street Light Assessment District
* Funds managed by PW Depts.


Proprietary Funds
Enterprise Funds
Zero Waste
* Funds managed by PW Dept.
Sanitary Sewer
* Funds managed by PW Dept.
Permit Service Center
* Funds managed by Planning Dept.
Parking Meter
* Funds managed by PW Dept.
Off-Street Parking
* Funds managed by PW Dept.
Clean Storm Water
* Funds managed by PW Dept.
Marina Operation
* Funds managed by PRW Dept.
Internal Service Funds
IT Cost Allocation
* Funds managed by IT Dept.
Equipment Replacement
* Funds managed by PW Dept.
Equipment Maintenance
* Funds managed by PW Dept.
Building Maintenance
* Funds managed by PW Dept.
Workers Compensation
* Funds managed by HR Dept.
* Funds managed by PW Depts.

Budget and Financial Policies

Fiscal Policies

Fiscal policies adopted by the City Council provide the framework for the City's budget development. The fiscal policies articulate goals to build a prudent reserve, address pension liability and to fund a capital infrastructure plan. On June 28, 2023, the City Council adopted Resolution No. 70, 442-N.S., which codified the adoption of the FY 24 and FY 25 Biennial Budget and revised fiscal policies outlined below.

1. Focusing on the long-term fiscal health of the City by adopting a two-year budget and conducting multi-year planning.
2. Building a prudent reserve based upon the City's adopted General Fund Reserve policy and using the goal of reaching a reserve of 30% of General Fund revenues by 2027 as a guideline.
3. Developing long-term strategies to reduce unfunded liabilities.
4. Controlling labor costs while minimizing layoffs and promoting recruitment and retention of City staff.
5. Primarily allocating one-time revenue for one-time expenditures (e.g., capital investments and deferred maintenance).
6. Requiring enterprise and grant funds to balance and new programs to pay for themselves.
7. Any new expenditure requires new revenue or expenditure reductions.
8. Property transfer tax:
    a) Allocate excess property transfer tax over the baseline to short-term operational needs, General Fund reserves and the City's capital infrastructure plan, including funding an approach to returning and maintaining the City's roads at an acceptable Pavement Condition Index.
    b) Increase the property transfer tax baseline for operational needs to $18.0 million for fiscal years 2024 and 2025, with a permanent adjustment to $16.0 million beginning in fiscal year 2026.
9. Revenue generated from Measure P is excluded (exempt) from this policy.
10. As the General Fund subsidy to the Safety Members Pension fund declines over the next several years, the amount of the annual decrease will be used to help fund the new Police Employee Retiree Health Plan.
11. Allocating annual savings derived from the prepayment of the annual CalPERS unfunded liability payments to the City's Section 115 Pension Trust up to $5.5 million per fiscal year or as advised by the City's actuarial and staff.
12. Allocating any additional revenue earned from investments that is over the annual (fiscal year) baseline of $6 million in the following manner:
    a) 1/3 to the Section 115 Pension Trust up to $5.5 million per fiscal year, or as advised by the City's actuarial and staff,

b) 1/3 to General Fund reserves up to 30% of General Fund revenue, or as recommended by Council policy, and

c) 1/3 to address the City's capital infrastructure plan.

General Fund Reserve Policy

On January 24, 2017, the City Council adopted Resolution No. 67, 821-N.S., Establishing the City's Council's Policy for the General Fund Reserves.

Policy

The General Fund is the City's primary operating fund. It is not connected to any one revenue source and may be used at the City's discretion. The General Fund is the operation fund that pays for general services provided by the City as well as public safety and capital improvements. The General Fund accounts for all general revenues and expenditures of the City related to the delivery of the City's general services not specifically collected or levied for other City funds.

The City of Berkeley is committed to achieving long-term fiscal stability as well as mitigating the negative impacts of extraordinary risk such as earthquakes, fires, floods, and economic volatility. A key attribute of a financially stable organization is appropriate reserves. Strong reserves position an organization to weather significant economic downturns more effectively, manage the consequences of outside agency actions that may result in revenue reductions, and address unexpected emergencies such as natural disasters and other catastrophic events. Establishing an adequate General Fund reserve policy allows the City to mitigate current and future financial risks resulting from economic instability or catastrophic loss.

Functions of Reserve: Stability and Catastrophic

The City of Berkeley will establish and maintain an adequate General Fund Reserve ("Reserve") to prepare for the impact of economic cycles and catastrophic events and assure fluctuations in revenue do not impede the City's ability to meet expenditure obligations. When revenues fail to meet the City's normal operating requirements, or the need for disbursements temporarily exceeds receipts, General Fund reserves, upon a two-thirds vote of the City Council, may be used in accordance with the standards set forth herein.

The Reserve shall be comprised of two elements: A Stability Reserve and a Catastrophic Reserve. The Reserve shall not be used for ongoing or new programs or services.

A Stability Reserve will be maintained to mitigate loss of service delivery and financial risks associated with unexpected revenue shortfalls during a single fiscal year or during a prolonged recessionary period. The purpose of the Stability Reserve is to provide fiscal stability in response to unexpected downturns or revenue shortfalls, and not to serve as a funding source for new programs or projects.

A Catastrophic Reserve will be maintained for the purpose of sustaining General Fund operations in the case of a public emergency such as a natural disaster or other catastrophic event. The Catastrophic Reserve will be used to respond to extreme, onetime events, such as earthquakes, fires, floods, civil unrest, and terrorist attacks.

The Catastrophic Reserve will not be accessed to meet operational shortfalls or to fund new programs or projects.

Funding and Functions that are NOT Part of the General Fund Reserves

Not included in the General Fund Reserves are funds that are set aside for a specific purpose. This would include restricted, committed, and assigned funds.

- The restricted fund balance category includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation.
- The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action by the City Council.
- Amounts in the assigned fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as restricted or committed.

Target Reserve Levels

The General Fund Reserve consists of the total of the Stability Reserve and the Catastrophic Reserve. 55% of the Reserve shall be allocated to the Stability Reserve and 45% to the Catastrophic Reserve.

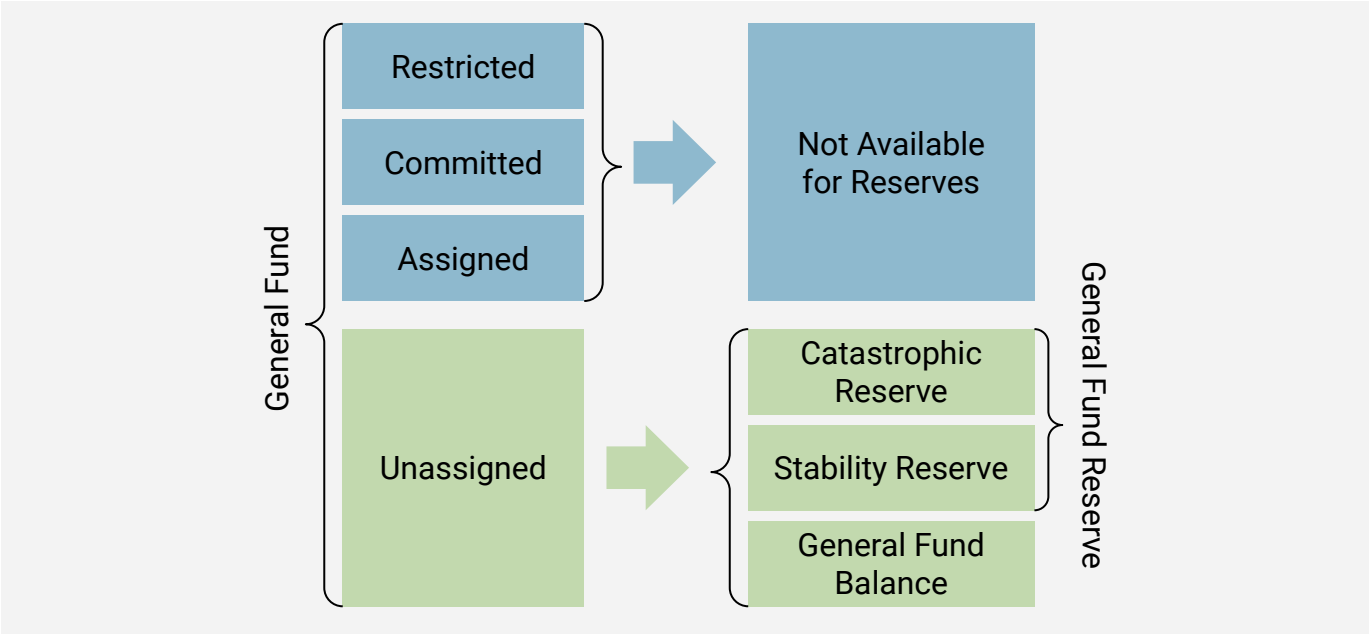
Effective immediately, the target level for the Reserve shall be a minimum of 13.8% of 2017 Adopted General Fund Revenues with an Intermediate Goal of a minimum of 16.7% by the end of Fiscal Year 2020, if financially feasible.

The Council hereby adopts a Long-Term Goal of a Reserve of a minimum of 30% of General Fund Revenues, to be achieved within no more than 10 years. Based on a risk assessment (according to best practices), to be updated at least every five years, the Council may consider increasing or lowering the General Fund Reserve level.

Starting in Fiscal Year 2018, to achieve the City's Intermediate and Long-Term Reserve Goals, 50% of Excess Equity above the first $1 million shall be allocated to Reserves. Additional Excess Equity may be allocated to Reserves by a majority vote of the City Council.

Methodology to Meet Reserve Levels

The General Fund Reserve is separate from the General Fund Balance. The sum of the Stability Reserve and the Catastrophic Reserve and the amount determined to be Excess Equity is deemed to be General Fund Unassigned Fund Balance. Unassigned fund balance is the residual classification for the City's general fund and includes all spendable amounts not contained in the other classifications. The following graphic shows the relation between these funds as well as other restricted, committed, and assigned general fund monies.



Excess Equity is most commonly a non-recurring source of revenue and shall only be used for one-time, nonrecurring expenditure needs of the City. Excess Equity should be reported separately from the General Fund Reserves.

Attaining the Long-Term Goal of 30% Reserves is important to the long-term financial health and stability of the City.

Replenishment of the General Fund Reserves

The City Manager shall recommend a replenishment schedule for all monies proposed for appropriation from the General Fund Reserves. The replenishment schedule shall be adopted simultaneously with the appropriation to withdraw Reserve funds or, if infeasible due to emergency circumstances, no more than 3 months from the date of the withdrawal appropriation. Repayment shall begin no more than 5 years from the date of withdrawal and be completed within 10 years from the date of withdrawal.

While staff envisions that, in most cases, repayment will start as soon as possible, the repayment guidelines are meant to reflect a commitment to maintain a sufficient Reserve, while also recognizing that a use of Reserve funds may occur during an economic downturn and it may be necessary to postpone repayment while the economy improves.

Debt Management & Disclosure

I. Introduction

The policies set forth in this Debt Management Policy (the "Policy") have been developed to provide clear and comprehensive guidelines for the issuance and financial management of the debt portfolio of the City of Berkeley and any other entity for which the City Council acts as legislative body, and the term "City" shall refer to each of such entities. This policy confirms the commitment of the City Council, management and staff and other decision makers to adhere to sound financial management practices, including full and timely repayment of borrowings, achieving the lowest possible cost of capital within prudent risk parameters. This Policy is not intended to be so restrictive that it interferes with the City's legitimate efforts to prudently provide public services and facilities. This Policy is intended to comply with Government Code Section 8855(i), effective January 1, 2017.

Purpose and Goals:

The purpose of the Policy is to provide a functional tool for debt management and capital planning, as well as to enhance the Cities ability to manage its debt obligations and lease financings (collectively referred to as "debt" in this Policy) in a conservative and prudent manner. In following this Policy, the Cities shall pursue the following goals:

- The City shall endeavor to attain the best possible credit rating for each debt issue in order to reduce interest costs while preserving financial flexibility and meeting capital funding requirements.
- The City shall take all practical precautions and proactive measures to avoid any financial decision that will negatively impact current credit ratings on existing or future debt issues.
- The City shall remain mindful of its statutory debt limit in relation to assessed value growth and the tax burden needed to meet long-term capital requirements.
- The City shall consider market conditions and City cash flows when timing the issuance of debt.
- The City shall determine the amortization (maturity) schedule which will best fit with the overall debt structure of the City at the time the new debt is issued.
- The City shall match the term of the issue to the useful lives of assets whenever practicable and economic, while considering repair and replacement costs of those assets to be incurred in the future.
- The City shall, when planning for the issuance of new debt, consider the impact of such new debt on overlapping debt of local, state and other governments that overlap with the City.
- The City shall, when issuing debt, assess financial alternatives to include new and innovative financing approaches, including whenever feasible categorical grants, revolving loans or other State/federal aid, so as to minimize the contribution from the City's General Fund.
- The City shall, when planning for the sizing and timing of debt issuance, consider its ability to expend the funds obtained in a timely, efficient and economical manner.

II. Scope

The guidelines established by this policy will govern the issuance and management of all debt funded for short- and long-term capital financing needs and cash flow needs. The Finance Department recognizes that changes in the capital markets and other unforeseen circumstances may require exception to this Policy, for which approval from the City Council will be necessary for implementation. The Policy may be amended by the City Council as it deems appropriate from time to time in the prudent management of the debt of the City. Any approval of debt by the City Council that is not consistent with this Policy shall constitute a waiver of this Policy.

III. Delegation of Authority

Pursuant to the provisions of Sections 37209 and 40805.5 of the Government Code of the State of California, the Finance Director (Director of Finance) shall be the head of the finance department and shall be responsible for all of the financial affairs of the City. This Policy grants the Finance Director the authority to select the financing team, coordinate the administration and issuance of debt, communicate with the rating agencies, as well as to fulfill all the pre-issuance and post-issuance disclosure information. The Finance Director or designee will select various Financing Team Members. Below is a brief description of the main Financing Team, along with their functions.

1. Municipal Advisor
   - Assists with capital planning and long-term planning
   - Coordinates the financing and debt issuance process
   - Helps evaluate underwriter proposals and provides financial analysis and recommendations
   - Assists with the securing of other professional services and other members of the financing team
   - Monitors and evaluates market conditions for opportunities to issue debt at low interest rates
   - Works with the City and Underwriter to develop investor outreach and market approach
   - Manages competitive bid process
   - Ensures negotiated prices are “fair” and reasonable in the marketplace
2. Bond Counsel
   - Prepare an approving legal opinion
   - Provide expert and objective legal opinion and advice
   - Prepare and review documents necessary to authorize, issue sale and delivery of the bonds as well as coordination of the authorization and execution of closing documents
   - Review legal issues relating to the structure of the bond issue
   - Prepare election proceedings or pursue validation proceedings if necessary
   - Review or prepare those sections of the official statement that relate to the Bonds, financing documents, bond counsel opinion and tax exemption
   - Assist the City in presenting information to bond rating organizations and credit enhancements providers relating to legal issues affecting the issuance of the Bonds

- Review or prepare the Notice of Sale of Bond Purchase Contract for the Bonds and review or draft the continuing disclosure undertaking of the City
- Post-issuance advice for bond covenant compliance, when requested

3. Disclosure Counsel

- Assists the City with preparing a disclosure document in connection with a public offering of debt.
- Provide expert and objective legal opinion and advice on federal securities laws
- Post-issuance advice for bond covenant compliance, when requested

4. Underwriter

- Provide the City with market knowledge
- Assist with credit analysis and preparation
- Premarketing of the Bonds
- Pricing and Sale of Bonds
- Trading of the Bonds

5. Trustee/Fiscal Agent/Paying Agent

- Establishes and holds the funds and account relating to the bond issue
- Maintains the list of names and addresses of all registered owners of the bonds and recordings of transfers and exchanges of the bonds
- Acts as the authenticating agent
- Acts as the paying agent
- Protects the interests of the bondholders by monitoring compliance with covenants and acts on behalf of the bondholders in the event of default
- As the escrow agent, holds the investments acquired with the proceeds of an advance refunding and uses those funds for payments on those investments to pay debt service of the refunding bonds
- As a dissemination agent, acts on behalf of the issuer or other obligated person to disseminate annual reports and event notices to repositories under SEC Rule 15c12-12

IV. Types of Debt

The following are types of debt the City could issue:

1. New Money Debt

New money debt is debt issued to finance the cost of capital improvement project or other large or extraordinary costs as approved by the City Council.

2. Refunding Debt

Refunding debt is debt issued to refinance (refund) previously issued outstanding debt. The City may issue refunding debt to refinance the principal and of and interest on outstanding bonds or other debt to achieve debt service savings, restructure schedule debt service or convert from variable to fixed interest rate, change or modify the source(s) of payment and security for the refunded debt, or modify covenants otherwise binding upon the City. Refunding may be issued on either on a current or advance basis under federal tax law.

3. Revenue Debt

Revenue debt is generally issued for enterprise funds that are financially self- sustaining without the use of general fund revenue sources and therefore rely on the revenues collected by the enterprise fund to repay the debt.

4. Land-Secured Debt

Examples of land-secured debt include special tax revenue bonds issued under the Mello-Roos Community Facilities Act of 1982, as amended, and limited obligation bonds issued under applicable assessment statutes. Land-secured debt is payable from special taxes or assessments that the City will levy on the secured property tax roll.

5. General Obligation (GO) Bonds

In California, GO Bonds require a supermajority voter approval. Most GO bonds are backed by the issuer's ability to level ad valorem tax in amounts sufficient to meet debt service.

6. Lease Financings

Lease revenue bonds, certificates of participation (also known as "COPs") and lease-purchase transactions are examples of lease financings. Lease financings are typically used when the City wishes to pay for debt with its general fund.

7. Bond Anticipation Notes, Grant Anticipation Notes

This type of debt is issued to finance a project in anticipation of other funding sources becoming available at a later time.

8. Tax Revenue Anticipation Notes (TRAN)

A TRAN is issued when the City's anticipated operating revenues are not available when the City's operating expenses need to be paid, which is a common operational challenge for California cities given the irregular distribution of sales tax and property tax revenues.

9. Tax Increment Financings

Tax increment financing may be used to the extent available under California law.

10. Conduit Financings

The City may agree to provide conduit financing for specific public purposes, such as financings for affordable rental housing and qualified 501 c3 organizations. In a conduit financing, the debt is typically repaid with non-City revenues.

V. Debt Term

The City Council recognizes that new debt obligations may impact the long-term affordability of all outstanding debt and any future planned debt, as well as budgetary impacts associated with the maintenance and operating costs of debt-financed facilities.

Term of Debt - Debt will be structured for the shortest period possible, consistent with a fair allocation of costs to current and future beneficiaries or users. Debt shall not be issued for a term that exceeds the useful life of the debt-financed asset.

Debt Repayment - Typically the City desires level debt service payments over the term of the debt. However, the cost of capital, financial risk, current economic conditions, future financial

flexibility, credit rating and available cash flow will be evaluated to determine the most appropriate method of debt amortization for each debt issue. Notwithstanding the above, back loading of debt service will be evaluated as the circumstances dictate. Back loading occurs when debt service payments are lower in the initial years of a debt term and higher toward the later years of a debt term.

VI. Debt Issuance

The City has the capacity to issue long and short-term debt and to refund any outstanding debt. The following section details the purposes for debt issuance, the method of sale for such debt and the practices for obtaining professional assistance in the debt issuance process.

Long-term debt - Long-term debt may be used to finance the acquisition or improvement of land, infrastructure, facilities or equipment for which it is appropriate to spread the costs of such over more than one budget year. Long-term debt may be used to fund capitalized interest, cost of issuance, required reserves and any other financing related costs that may be legally capitalized. Long-term debt should not be used to fund City operating costs.

Short-term debt - Short-term debt will be considered as an interim source of funding in anticipation of long-term debt. Short-term may be issued for any purpose for which long- term debt may be issued, including capitalized interest and financing-related costs. Short- term debt is also appropriate to address legitimate short-term cash flow requirements during a given fiscal year to fund the operating costs of the City to provide necessary public services. The City will not engage in short-term borrowing solely for the purpose of generating investment income.

Refunding - Refunding opportunities will be identified by periodic review of outstanding debt obligations. Refunding will be considered when there is a net economic benefit from the refunding. Non-economic refunding may be undertaken to achieve City objectives relating to changes in covenants, call provisions, operational flexibility, tax status, issuer or other non-economic factors related to the debt.

Method of sale - Debt is typically issued under either a competitive or a negotiated sale, but also may be sold in a private placement. The City shall have the flexibility to determine which method of sale is appropriate for each debt issuance. Determination of the appropriate method of sale will rest collectively with the City Manager, Finance Director and City Attorney. There are a number of market factors that will affect the success of a debt offering and each should be carefully considered before selecting a method of sale. These factors include, but are not limited to, 1) market perception of the City's credit quality, 2) interest rate volatility, 3) size of the proposed issue, 4) complexity of the proposed issue and 5) competition with other issuers for investor interest (bond supply).

Pooled Financing - The City may also consider the use of pooled financing as a method of accessing the capital markets. Use of pooled financing will be evaluated collectively by the City Manager, Finance Director and City Attorney on a case-by-case basis.

VII. Debt Capacity

The City is subject to debt capacity limit for its general obligation bonds: 15% of assessed value.

For non-general obligation bonds, determining what the City's debt capacity is at any point in time is difficult. It depends on a number of factors including market conditions, amount of undesignated fund balance in the General Fund, fluctuating cash balances, financial policies, management and staff experience, new or existing revenues to support additional debt and availability of financial consultants to assist in the financial analysis. In the development of this Policy, the goal is to serve as a framework within which the City can evaluate each potential debt issuance.

VIII. Performance Standards

The City of Berkeley strives to maintain "investment grade" standings in the municipal market. Below is an Investment Grade Table of the three (3) major rating agencies:

Moody's Investors Service Inc.	Standard & Poor's Corporation	Fitch Investors Service Inc.	Definition
Aaa	AAA	AAA	Highest rating assigned. Very strong security.
Aa	AA	AA	Very strong security, only slightly below the best rating.
A	A	A	Average security but more subject to adverse financial and economic developments.
Baa	BBB	BBB	Adequate capacity to secure debt. Adverse developments may affect ability to meet debt service requirements.

Note:

Moody's use the designation "1" to indicate a greater strength with the "Baa" "A" and "Aa" categories. Standard and Poor's and Fitch use "+" and "-" to indicate relative strength or weakness in the "BBB", "A", and "AA" categories.

IX. Relationship of Debt to Other City Policies

A. Relationship of Debt to Capital Improvement Program and Budget

The City is committed to long-term capital planning. The City intends to issue debt for the purposes stated in this Policy and to implement policy decisions incorporated in the City's capital budget and the capital improvement program.

The City will integrate its debt issuances with the goals of its capital improvement program by timing the issuance of debt to ensure that projects are available when needed in furtherance of the City's public purposes.

The City shall seek to issue debt in a timely manner to avoid having to make unplanned expenditures for capital improvements or equipment from its general fund.

B. Policy Goals Related to Planning Goals and Objectives

The City is committed to long-term financial planning, maintaining appropriate reserves levels and employing prudent practices in governance, management and budget administration. The City intends to issue debt for the purposes stated in this Policy and to implement policy decisions incorporated in the City's annual operations budget.

X. On-Going Debt Administration

The Finance Director will regularly review the City's outstanding obligations, particularly in declining interest rate environment. When rates begin to approach levels at which refunding is cost effective, the City shall select a financing team to begin preparations for a refunding issue.

Use of Debt Proceeds

The Finance Director and other appropriate City personnel shall:

- Monitor the use of debt proceeds and the use of debt-financed assets (e.g., facilities, furnishings or equipment) throughout the term of the debt (and in some cases beyond the term of the debt) to ensure compliance with covenants and restrictions set forth in applicable City resolutions and Tax Certificates;
- Maintain records identifying the assets or portion of assets that are financed or refinanced with proceeds of each issue of debt;
- Employ appropriate internal controls and redundancy of review to ensure all approved contracts and expenditures are consistent with the terms of the bond sale and ballot language by following the City's established work flow procedures;
- Consult with Bond Counsel and other professional expert advisers in the review of any contracts or arrangements involving use of debt-financed facilities to ensure compliance with all covenants and restrictions set forth in applicable City resolutions and Tax Certificates;
- Maintain records for any contracts or arrangements involving the use of debt- financed facilities as might be necessary or appropriate to document compliance with all covenants and restrictions set forth in applicable City resolutions and Tax Certificates; and
- Meet at least annually with personnel responsible for debt-financed assets to identify and discuss any existing or planned use of debt-financed assets to ensure that those uses are consistent with all covenants and restrictions set forth in applicable City resolutions and Tax Certificates.

All relevant records and contracts shall be maintained as described below.

Record Keeping Requirements

Unless otherwise specified in applicable City resolutions or Tax Certificates, the City shall maintain the following documents for the term of each issue of debt (including refunding debt, if any) plus at least three years:

- A copy of the debt closing transcript(s) and other relevant documentation delivered to the City at or in connection with closing of the issue of debt;
- A copy of all material documents relating to capital expenditures financed by debt proceeds, including (without limitation) construction contracts, purchase orders, invoices, trustee requisitions and payment records, as well as documents relating to costs reimbursed with debt proceeds and records identifying the assets or portion of assets that are financed or refinanced with debt proceeds;
- Copies of all records of investments, investment agreements, arbitrage reports and underlying documents, including trustee statements.

Arbitrage Rebate

The use and investment of tax-exempt debt proceeds must be monitored to ensure compliance with arbitrage restrictions. Existing regulation require that issuers calculate rebate liabilities related to tax- exempt debt issues, with rebates paid to the Federal Government every five years and otherwise required by applicable provisions of the Internal Revenue Code and regulations. The Finance Director shall contract with a specialist to ensure that proceeds and investments are tracked in a manner that facilitates accurate, complete calculations and if necessary timely rebate payments.

XI. Disclosure Policy

Purpose

These disclosure policies and procedures are intended to (a) ensure that the City complies with federal securities laws as they relate to initial disclosure, (b) ensure that the City's Continuing Disclosure Documents (as defined below) are accurate and comply with all applicable federal and state securities laws, and (c) promote best practices regarding the preparation of the City's initial disclosure documents and Continuing Disclosure Documents.

Definitions

1. "Continuing Disclosure Documents" means (a) annual continuing disclosure reports filed with the MSRB and (b) event notices and any other filings with the MSRB.
2. "EMMA" means the MSRB's Electronic Municipal Market Access website.
3. "MSRB" means the Municipal Securities Rulemaking Board.
4. "Official Statements" means preliminary and final official statements, private placement memoranda and remarketing memoranda relating to the City's securities, together with any supplements, for which a continuing disclosure obligation is required.

Disclosure Working Group

Composition. The Disclosure Working Group consists of the Finance Director, who is designated as the Chief Disclosure Officer, the Accounting Manager, who is the Disclosure Coordinator and other internal City staff that are pertinent to the disclosures. The Finance Director has general oversight over the entire continuing disclosure process. Membership in the Disclosure Working Group shall be augmented by the Finance Director and consist of persons relevant to the disclosure process.

The Disclosure Working Group shall consult with external professionals (such as those with expertise as bond counsel, tax counsel, disclosure counsel and municipal advisor) or other interested parties as the Disclosure Working Group determine is advisable related to continuing disclosure issues and practices. Meetings of the Disclosure Working Group may be held in person or via conference call.

The Disclosure Working Group is an internal working group of City staff.

Responsibilities. The Disclosure Working Group is responsible for:

a) Reviewing and approving all Preliminary and Final Official Statements before such documents are posted;

b) Reviewing and approving all continuing disclosure undertakings as contained in the City's Preliminary and Final Official Statements before such documents are posted;

c) Reviewing annually the City's status and compliance with continuing disclosure undertakings including filings of Annual Reports and Notices of Listed Events;

d) Reviewing any items referred to the Disclosure Working Group; and

e) Evaluating the effectiveness of this Disclosure Policy.

Official Statements. The Disclosure Coordinator of the City shall review any Official Statement prepared in connection with any debt issuance by the City in order to ensure there are no misstatements or omissions of material information in any sections that contain descriptions of information prepared by the City.

In connection with its review of the Official Statement, the Disclosure Coordinator shall consult with third parties, including outside professionals assisting the City, and all members of City staff, to the extent that the Disclosure Coordinator concludes they should be consulted so that the Official Statement will include all "material" information (as defined for purposes of federal securities law).

As part of the review process, the Disclosure Coordinator shall submit all Official Statements to the Disclosure Working Group. The Disclosure Working Group, after determining that it meets the requirements of federal tax law, shall instruct the Disclosure Coordinator to send the Official Statement to the City Council for approval. The cover letter used by the Disclosure Coordinator to submit the Official Statements shall be in substantially the form of Attachment 1.

The approval of an Official Statement by the City Council shall be docketed as a new business matter and shall not be approved as a consent item. The City Council shall undertake such review as deemed necessary by the City Council, following consultation with the Disclosure Coordinator, to fulfill the City Council's responsibilities under applicable federal and state securities laws. In this regard, the Disclosure Coordinator shall consult with the City's disclosure counsel to the extent the Disclosure Coordinator considers appropriate.

Continuing Disclosure Filings

Overview of Continuing Disclosure Filings

1. Under its continuing disclosure undertakings, it has entered into in connection with its debt offerings, the City is required to file annual reports ("Annual Reports") with the MSRB's EMMA system. Such Annual Reports are required to include the City's audited financial statements and certain updated financial and operating information (or may incorporate by reference publicly-available documents that contain such information).

2. In accordance with each continuing disclosure undertaking, if audited financial statements are not available by the date the Annual Report is required to be filed, unaudited financial statements are to be included in such Annual Report and audited financial statements shall be filed when such statements become available. If unaudited financial statements are filed, the cover page may include a disclaimer stating that such financial statements are unaudited and are subject to adjustments and modifications, the result of which will be presented in the audited financial statements. In addition, in

accordance with the applicable continuing disclosure undertaking, the City shall file or cause to be filed a notice of any failure to provide its Annual Report on or before the date specified in a Continuing Disclosure Document.

3. The City is also required under its continuing disclosure undertakings to file notices of certain events on EMMA ("Notices of Listed Events").

The City's Annual Comprehensive Final Report (ACFR) will serve as the repository for statements of indebtedness. The fiscal year debt statements in each ACFR certify the amount of (i) new debt issued, (ii) debt outstanding, (iii) debt authorized but not issued (iv) assessed valuation and (v) outstanding debt expressed as a percentage of assessed valuation, each as of the end of the fiscal year to which the ACFR relates.

The City shall prepare or cause to be prepared appropriate disclosures as required by Securities and Exchange Commission Rule 15c2-12, the federal government, the State of California, rating agencies, bond insurers, underwriters, bond counsel, investors, taxpayers, and other persons or entities entitled to disclosure to ensure compliance with applicable laws and regulations and agreements to provide ongoing disclosure.

Public Statements Intended to Reach Financial Markets

Whenever the City makes statements or releases information relating to its finances to the public that are reasonably expected to reach investors and the trading markets, the City is obligated to ensure that such statements and information are complete, true, and accurate in all material respects.

Training

The Disclosure Coordinator shall ensure that the members of the City staff involved in the initial or continuing disclosure process and the City Council are properly trained to understand and perform their responsibilities.

The Disclosure Coordinator shall arrange for disclosure training sessions conducted by the City's disclosure counsel. Such training sessions shall include education on these Disclosure Procedures, the City's disclosure obligations under applicable federal and state securities laws and the disclosure responsibilities and potential liabilities of members of the City's staff and members of the City Council. Such training sessions may be conducted using a recorded presentation.

XII. Debt Management And Disclosure Policy Review

The Finance Director shall review this Debt Management and Disclosure Policy at a minimum of every five (5) years or as required by law and recommend any changes to the City Manager and City Council.

Staffing

- FY 2025 and FY 2026 Proposed Budget funds 1,742 full-time equivalent positions (FTE)
- Largest departments include Public Works (350 FTE), Police (303 FTE), HHCS (247 FTE) and Fire (200 FTE).
- General Fund pays for 781 FTE (45% of all positions) in FY 2025 and FY 2026

The FY 2025 Proposed Budget includes funding for 1,742 full-time equivalent (FTE) positions. Public Works (350 FTE), Police (303 FTE) and Health Housing & Community Services ("HHCS") with approximately 247 FTE are the three departments with the greatest number of employees.

The total summary staffing by department this biennial budget reflects the total benefitted, career full-time and/or part-time equivalent positions and now excludes the hourly, non-benefited positions in the total staffing count. In this regard, the previous fiscal years' count has been adjusted to match the new format.

Compared to FY 2024 Adopted Budget, FY 2025 staffing increases by 35 FTE. This growth is primarily within the Library Department (14 FTE), which is undertaking a reorganizational effort to enhance services; the HHCS (9 FTE) and Public Works (8 FTE).

In FY 2025 and FY 2026, the portion of staff allocated to the General Fund is approximately 781 positions, or 45%, of total FTE count while all other funds represent 961, or 55%, of the remaining positions.

This section includes several charts pertaining to staffing including: (1) a high-level summary of staffing by department; (2) a five-year snapshot of staffing position by department with position detail; (3) historical staffing trends by department and (4) staffing by funding source.

Summary Staffing by Department

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Proposed
City Attorney	15.00	15.00	17.00	17.00	17.00	17.00
City Auditor	13.75	13.50	14.75	15.75	15.75	15.75
City Clerk	10.00	10.00	10.00	10.00	10.00	10.00
City Manager	46.50	47.50	53.50	54.50	56.00	56.00
Economic Development	0.00	0.00	0.00	0.00	0.00	0.00
Finance	50.00	51.00	56.00	56.00	56.00	56.00
Fire Department	153.00	153.00	203.00	205.00	200.00	200.00
Health, Housing & Community Services	216.90	220.10	225.10	238.20	247.20	247.20
Human Resources	22.00	22.00	22.00	26.00	26.00	26.00
Information Technology	46.00	47.00	52.00	51.00	51.00	51.00
Library	111.10	114.85	114.85	118.60	133.05	133.05
Mayor and Council	15.00	15.00	19.00	19.00	23.00	23.00
Office of the Director of Police Accountability*	0.00	4.00	5.00	6.00	6.00	6.00
Parks, Recreation & Waterfront	104.25	107.25	113.00	113.00	113.00	113.00
Planning & Development	94.70	100.33	106.04	108.04	108.89	108.89
Police Department	279.00	281.00	302.00	302.00	303.00	303.00
Police Review Commission*	3.00	0.00	0.00	0.00	0.00	0.00
Public Works	322.00	323.00	340.00	341.94	349.94	349.94
Rent Stabilization Board	22.35	24.55	23.55	25.00	26.00	26.00
Full Time Equivalent Employee (FTE) Total	**1524.55**	**1549.08**	**1676.79**	**1707.03**	**1741.83**	**1741.83**

* Police Review Commission has become the Office of the Director of Police Accountability in FY 2022.

FY 2025 and FY 2026 Position Summary by Department

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Proposed
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	0.00	1.00	1.00	1.00	1.00
Deputy City Attorney III	7.00	7.00	8.00	0.00	0.00	0.00
Deputy City Attorney IV	0.00	0.00	0.00	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
Senior Legal Secretary	3.00	3.00	3.00	3.00	3.00	3.00
Total City Attorney	**15.00**	**15.00**	**17.00**	**17.00**	**17.00**	**17.00**
City Auditor's Office						
Accounting Office Specialist III	1.75	1.50	1.75	0.00	0.00	0.00
Accounting Technician	2.00	2.00	2.00	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	1.00	2.00	3.00	3.00
Auditor I	1.00	1.00	1.00	1.00	1.00	1.00
Auditor II	3.00	2.00	2.00	2.00	2.00	2.00
Auditor II ***	0.00	0.00	1.00	1.00	1.00	1.00
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	2.00	3.00	3.00	3.00	2.00	2.00
Total City Auditor's Office	**13.75**	**13.50**	**14.75**	**15.75**	**15.75**	**15.75**
City Clerk's Office						
Assistant City Clerk	3.00	3.00	3.00	3.00	4.00	4.00
Assistant Management Analyst	1.00	1.00	1.00	1.00	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	1.00	1.00	0.00	0.00
Office Specialist III	2.00	2.00	2.00	2.00	4.00	4.00
Records Assistant	1.00	1.00	1.00	1.00	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	1.00	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	3.50	4.00	4.00
Animal Services Manager	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Management Analyst	1.00	1.00	0.00	0.00	0.00	0.00
Assistant to the City Manager	3.00	3.00	4.00	4.00	3.00	3.00

FY 2025 and FY 2026 Position Summary by Department (continued)

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Proposed
Assistant to the City Manager **	0.00	0.00	1.00	1.00	1.00	1.00
Associate Management Analyst	3.00	2.00	1.00	1.00	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	1.00	3.00	2.00	2.00	2.00
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
Comunications Specialist	0.00	0.00	1.00	1.00	2.00	2.00
Community Development Project Coordinator	1.00	1.00	0.00	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	2.00	1.00	1.00	1.00	1.00	1.00
Deputy City Manager	2.00	2.00	2.00	2.00	2.00	2.00
Digital Communications Coordinator	1.00	3.00	3.00	3.00	3.00	3.00
Diversity, Equity and Inclusion (DEI) Officer	0.00	0.00	0.00	0.00	1.00	1.00
Economic Development Project Coordinator	2.00	2.00	2.00	2.00	2.00	2.00
Health Services Program Specialist	0.00	1.00	0.00	0.00	0.00	0.00
Homeless Services Coordinator	0.00	0.00	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	2.00	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 II	0.00	0.00	0.00	1.00	1.00	1.00
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	0.00	1.00	1.00	1.00	1.00
Senior Management Analyst	5.00	5.00	5.00	5.00	6.00	6.00
Social Services Specialist	0.00	1.00	2.00	2.00	2.00	2.00
Total City Manager's Office	**46.50**	**47.50**	**53.50**	**54.50**	**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	6.00	7.00	9.00	9.00	9.00	9.00
Accounting Office Specialist III	4.00	4.00	4.00	4.00	4.00	4.00
Accounting Office Specialist Supervisor	3.00	3.00	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	5.00	5.00	5.00

FY 2025 and FY 2026 Position Summary by Department (continued)

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Proposed
Customer Service Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Director of Finance	0.00	0.00	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	2.00	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	2.00	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
Senior Field Representative	1.00	1.00	1.00	1.00	1.00	1.00
Senior Systems Analyst	0.00	0.00	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	**50.00**	**51.00**	**56.00**	**56.00**	**56.00**	**56.00**
Fire Department						
Accounting Office Specialist II	0.00	0.00	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	1.00	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	2.00	4.00	3.00	3.00	3.00
Assistant Management Analyst	1.00	1.00	1.00	1.00	1.00	1.00
Associate Management Analyst	1.00	1.00	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	0.00	1.00	1.00	0.00	0.00
Deputy Fire Chief	1.00	1.00	1.00	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	0.00	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	31.00	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	1.00	8.00	8.00	8.00	8.00
Fire Prevention Inspector (Civilian)	2.00	2.00	0.00	0.00	0.00	0.00
Firefighter	54.00	54.00	57.00	57.00	42.00	42.00
Limited Term Emergency Medical Technician	0.00	0.00	12.00	12.00	10.00	10.00

FY 2025 and FY 2026 Position Summary by Department (continued)

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Proposed
Office Specialist II	2.00	2.00	2.00	2.00	2.00	2.00
Office Specialist III	1.00	1.00	2.00	2.00	2.00	2.00
Paramedic	0.00	0.00	18.00	18.00	31.00	31.00
Paramedic Supervisor I	6.00	6.00	7.00	7.00	7.00	7.00
Principal Program Manager	0.00	0.00	0.00	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**	**153.00**	**203.00**	**205.00**	**200.00**	**200.00**
Health, Housing & Community Services						
Accounting Office Specialist III	3.00	3.00	3.00	3.00	3.00	3.00
Accounting Office Specialist Supervisor	0.00	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 Assistant	1.00	0.00	0.00	0.00	0.00	0.00
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	6.00	5.00	5.00	10.00	10.00
Assistant Mental Health Clinician	3.00	3.00	2.00	1.00	1.00	1.00
Associate Management Analyst	5.00	5.00	7.00	9.00	9.00	9.00
Associate Planner	1.00	1.00	1.00	0.00	0.00	0.00
Behavioral Health Clinician I	5.00	6.00	8.00	8.00	8.00	8.00
Behavioral Health Clinician II	25.50	24.50	26.00	25.00	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	6.00	8.00	8.00	8.00
Community Development Project Coordinator **	0.00	0.00	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	10.00	9.00	9.00	9.00	9.00
Community Service Specialist I	6.50	4.50	3.00	2.00	2.00	2.00
Community Services Specialist II	8.00	8.00	11.00	13.00	13.00	13.00
Community Services Specialist II **	0.00	0.00	1.00	1.00	1.00	1.00
Community Services Specialist III	4.00	6.00	5.00	8.00	9.00	9.00
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
Employment Program Administrator	1.00	0.00	0.00	0.00	0.00	0.00
Environmental Health Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Epidemiologist	1.00	3.00	3.00	2.00	2.00	2.00
Health Educator	0.00	0.00	0.00	0.00	2.00	2.00
Health Nutrition Program Coordinator	1.00	1.00	2.00	2.00	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	8.00	9.00	9.00	6.00	6.00
Health Services Supervisor	2.00	1.00	1.00	1.00	1.00	1.00
Homeless Services Coordinator	1.00	1.00	0.00	0.00	0.00	0.00

FY 2025 and FY 2026 Position Summary by Department (continued)

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Proposed
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	1.00	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
Manager, Family Health & Nursing Services	0.00	0.00	0.00	0.00	0.00	0.00
Mealsite Coordinator	1.00	1.00	1.00	1.00	1.00	1.00
Mental Health Clinical Supervisor	7.00	8.00	8.40	9.00	9.00	9.00
Mental Health Nurse	4.50	5.20	3.50	5.50	5.50	5.50
Mental Health Program Supervisor	4.00	4.00	4.00	4.00	6.00	6.00
Mid-Level Practitioner	1.10	1.10	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	0.50	1.50	1.50	1.50	1.50
Office Specialist II	19.00	18.00	18.00	17.00	17.00	17.00
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	1.00
PPHP Deputy Health Officer	0.00	0.00	1.00	1.00	0.00	0.00
Principal Program Manager	0.00	0.00	0.00	0.00	1.00	1.00
Program Manager II	0.00	0.00	0.00	1.00	2.00	2.00
Psychiatrist	2.00	2.75	1.75	1.75	1.75	1.75
Public Health Nurse	8.75	9.00	7.00	7.00	7.00	7.00
Registered Environmental Health Specialist	6.00	6.00	6.00	6.00	6.00	6.00
Registered Nurse	2.00	2.00	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	1.00	2.00	3.00	3.00	3.00
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	1.00	0.00	0.00	1.00	1.00
Senior Health Services Program Specialist	4.80	4.80	5.80	5.00	5.00	5.00
Senior Management Analyst	2.00	3.00	4.00	6.00	6.00	6.00
Senior Nutrition Program Supervisor	0.00	0.00	0.00	0.80	0.80	0.80
Senior Service Assistant	4.75	4.75	4.75	5.25	5.25	5.25
Social Services Specialist	11.00	11.00	10.00	13.00	13.00	13.00
Supervising Mental Health Nurse	0.00	0.00	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	0.50	1.00	1.00	1.00	1.00	1.00
Vector Control Technician	1.00	1.00	1.00	1.00	1.00	1.00
Total Health, Housing & Community Services	**216.90**	**220.10**	**225.10**	**238.20**	**247.20**	**247.20**

FY 2025 and FY 2026 Position Summary by Department (continued)

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Proposed
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	1.00	2.00	1.00	1.00
Associate Human Resources Analyst	4.00	4.00	4.00	6.00	5.00	5.00
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	4.00	5.00	5.00	5.00
Information Systems Support Technician	1.00	1.00	1.00	1.00	1.00	1.00
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
Senior Human Resources Analyst	2.00	2.00	2.00	2.00	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**	**22.00**	**26.00**	**26.00**	**26.00**
Information Technology						
Administrative Assistant	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Management Analyst	0.00	0.00	1.00	1.00	1.00	1.00
Applications Programmer/Analyst I	0.00	1.00	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	9.00	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	2.00	3.00	2.00	2.00	2.00
Program Manager II	0.00	0.00	0.00	1.00	1.00	1.00
Senior Information Systems Specialist	4.00	4.00	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	5.00	4.00	4.00	4.00
Total Information Technology	**46.00**	**47.00**	**52.00**	**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	3.00	2.00	1.00	1.00	1.00

FY 2025 and FY 2026 Position Summary by Department (continued)

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Proposed
Associate Human Resources Analyst	1.00	1.00	1.00	0.00	0.00	0.00
Associate Management Analyst	0.00	1.00	1.00	2.00	2.00	2.00
Building Maintenance Mechanic	2.00	2.00	2.00	2.00	2.00	2.00
Circulation Services Manager	1.00	1.00	1.00	1.00	1.00	1.00
Communication Specialist	0.00	0.00	0.00	0.00	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	3.00	2.00	2.00	2.00
Librarian I/II	21.30	22.30	22.80	25.80	26.50	26.50
Library Aide	13.00	13.50	14.00	13.00	18.75	18.75
Library Assistant	14.25	14.25	14.25	15.25	19.75	19.75
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	13.55	13.80	13.80	13.55	15.05	15.05
Mail Services Aide	2.00	2.00	2.00	2.00	2.00	2.00
Program Manager II	0.00	0.00	0.00	1.00	1.00	1.00
Senior Building Maintenance Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Senior Human Resources Analyst	0.00	0.00	0.00	1.00	1.00	1.00
Senior Information System Specialist	0.00	0.00	0.00	1.00	1.00	1.00
Senior Librarian	3.00	3.00	3.00	3.00	3.00	3.00
Social Services Specialist	0.00	1.00	1.00	1.00	1.00	1.00
Supervising Librarian	8.00	8.00	8.00	8.00	9.00	9.00
Supervising Library Assistant	9.00	9.00	9.00	9.00	9.00	9.00
Tool Lending Specialist	3.00	3.00	3.00	3.00	3.00	3.00
Total Library Services	**111.10**	**114.85**	**114.85**	**118.60**	**133.05**	**133.05**
Mayor & Council						
Assistant to Mayor	3.00	3.00	3.00	3.00	4.00	4.00
Legislative Aides	12.00	12.00	16.00	16.00	19.00	19.00
Total Mayor And Council	**15.00**	**15.00**	**19.00**	**19.00**	**23.00**	**23.00**
Office of the Director of Police Accountability*						
Associate Management Analyst	0.00	0.00	2.00	2.00	3.00	3.00
Director of Police Accountability	0.00	1.00	1.00	1.00	1.00	1.00
Office Specialist III	0.00	1.00	1.00	1.00	0.00	0.00
Police Review Commission Officer	0.00	1.00	0.00	0.00	0.00	0.00
Police Accountability Investigator	0.00	1.00	1.00	2.00	2.00	2.00
Total Office of the Director of Police Accountability	**0.00**	**4.00**	**5.00**	**6.00**	**6.00**	**6.00**

FY 2025 and FY 2026 Position Summary by Department (continued)

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Proposed
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
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	0.50	0.00	0.00	0.00	0.00
Assistant Aquatics Coordinator	0.00	0.00	1.00	1.00	1.00	1.00
Assistant Civil Engineer (Reg)	1.00	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	6.00	8.00	10.00	9.00	9.00
Associate Civil Engineer	2.00	3.00	3.00	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	1.00	2.00	2.00	2.00	2.00	2.00
Capital Improvements Program Manager	1.00	1.00	1.00	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	1.00	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	15.00	16.00	16.00	16.00	16.00
Landscape Gardener Supervisor	5.00	5.00	5.00	5.00	5.00	5.00
Marina Assistant	3.00	3.00	3.00	1.00	2.00	2.00
Office Specialist II	2.00	2.00	4.00	1.00	1.00	1.00
Office Specialist III	0.00	0.00	0.00	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	5.75	3.00	2.00	2.00	2.00
Recreation Coordinator	6.00	6.00	7.00	7.00	7.00	7.00
Recreation Program Supervisor	3.00	3.00	3.00	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	3.00	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	2.00

FY 2025 and FY 2026 Position Summary by Department (continued)

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Proposed
Sports Official	2.00	2.00	2.00	2.00	2.00	2.00
Supervising Civil Engineer	1.00	1.00	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, Recreation & Waterfront	**104.25**	**107.25**	**113.00**	**113.00**	**113.00**	**113.00**
Planning & Development Department						
Accounting Office Specialist II	1.00	1.00	3.00	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	0.00	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	1.00	2.00	2.00	2.00	2.00	2.00
Assistant Inspector	0.00	0.00	0.00	1.00	1.00	1.00
Assistant Planner	6.00	6.00	7.00	7.00	7.00	7.00
Associate Management Analyst	3.00	3.00	3.00	3.00	3.00	3.00
Associate Planner	6.00	5.00	6.00	6.00	6.00	6.00
Associate Planner **	0.00	0.00	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)	2.00	4.00	2.00	2.00	2.00	2.00
Building Inspector II (certified)	6.00	7.00	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	4.00	2.00	2.94	2.94	2.94	2.94
Community Services Specialist I	1.60	1.35	2.00	2.00	2.00	2.00
Community Services Specialist II	2.75	3.75	3.75	3.75	3.60	3.60
Community Services Specialist III	2.85	2.85	2.80	2.80	2.80	2.80
Deputy Director of Planning	0.00	0.00	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	1.00	0.00	0.00	0.00
Engineering Inspector	1.00	0.00	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	0.00	1.00	1.00	1.00	1.00
Hazardous Material Specialist II	4.00	4.00	3.00	3.00	3.00	3.00
Housing Inspector I (Certified)	0.00	0.00	1.00	1.00	1.00	1.00
Housing Inspector II (Certified)	5.00	6.00	2.00	2.00	2.00	2.00
Housing Inspector Supervisor	1.00	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	7.50	7.75	7.75	7.75	7.75
Office Specialist III	2.00	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	2.00	4.00	3.00	3.00	3.00	3.00

FY 2025 and FY 2026 Position Summary by Department (continued)

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Proposed
Planning Technician **	0.00	0.00	1.00	1.00	1.00	1.00
Principal Planner	4.00	4.00	5.00	5.00	5.00	5.00
Program Manager II	0.00	0.00	0.00	1.00	1.00	1.00
Program Manager II***	0.00	0.00	0.00	1.00	1.00	1.00
Resilient Buildings Program Manager	1.00	0.88	0.80	0.80	0.80	0.80
Senior Building Inspector	2.00	2.00	2.00	2.00	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	0.00	1.00	2.00	2.00	2.00
Senior Permit Specialist	2.00	2.00	2.00	2.00	2.00	2.00
Senior Planner	5.00	5.00	6.00	6.00	6.00	6.00
Supervising Building Inspector	1.00	1.00	1.00	1.00	1.00	1.00
Total Planning & Development Department	**94.70**	**100.33**	**106.04**	**108.04**	**108.89**	**108.89**
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	2.00	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	19.00	21.00	21.00	21.00	21.00	21.00
Community Service Officer **	0.00	0.00	6.00	6.00	6.00	6.00
Community Service Officer Supervisor	4.00	4.00	4.00	4.00	4.00	4.00
Community Service Officer Supervisor **	0.00	0.00	1.00	1.00	1.00	1.00
Crime Analyst	1.00	1.00	3.00	3.00	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	0.00	1.00	1.00
Office Specialist II	5.00	5.00	5.00	5.00	5.00	5.00
Office Specialist III	6.00	6.00	6.00	6.00	6.00	6.00
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
Parking Enforcement Officer	21.00	21.00	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	4.00	4.00	4.00
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	136.00	135.00	135.00	135.00	135.00	135.00
Police Sergeant	31.00	32.00	32.00	32.00	32.00	32.00
Principal Program Manager	0.00	0.00	0.00	0.00	1.00	1.00
Public Safety Dispatcher I & II	28.00	28.00	36.00	36.00	36.00	36.00
Supervising Public Safety Dispatcher	4.00	4.00	5.00	5.00	5.00	5.00
Total Police Department	**279.00**	**281.00**	**302.00**	**302.00**	**303.00**	**303.00**

FY 2025 and FY 2026 Position Summary by Department (continued)

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Proposed
Police Review Commission*						
Office Specialist III	1.00	0.00	0.00	0.00	0.00	0.00
Police Review Commission Officer	1.00	0.00	0.00	0.00	0.00	0.00
PRC Investigator	1.00	0.00	0.00	0.00	0.00	0.00
Total Police Review Commission	**3.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Public Works						
Accounting Office Specialist II	1.00	1.00	2.00	1.00	2.00	2.00
Accounting Office Specialist III	5.00	5.00	4.00	5.00	5.00	5.00
Accounting Office Specialist Supervisor	0.00	0.00	1.00	1.00	1.00	1.00
ADA Program Coordinator	0.00	0.00	0.00	0.00	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	5.00	6.00	5.00	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 Traffic Engineer	2.00	2.00	2.00	2.00	2.00	2.00
Associate Civil Engineer	10.00	10.00	9.00	9.00	10.00	10.00
Associate Management Analyst	4.00	4.00	5.00	5.00	5.00	5.00
Associate Planner	2.00	2.00	3.00	3.00	3.00	3.00
Associate Planner **	0.00	0.00	1.00	1.00	1.00	1.00
Associate Traffic 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	0.00	1.00	1.00	1.00	1.00
Building Maintenance Supervisor	1.00	1.00	1.00	0.94	0.94	0.94
Chief of Party	2.00	2.00	2.00	2.00	2.00	2.00
Communications Supervisor	0.00	0.00	0.00	0.00	1.00	1.00
Communications Technician	3.00	3.00	3.00	3.00	3.00	3.00
Community Development Project Coordinator	1.00	1.00	2.00	2.00	2.00	2.00
Community Services Specialist I	0.00	0.00	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	0.00	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	1.00	0.00	0.00
Drafting Aide	1.00	1.00	0.00	0.00	0.00	0.00
Drafting Technician	1.00	1.00	1.00	1.00	1.00	1.00
Electrical Parts Technician	1.00	1.00	0.00	1.00	1.00	1.00

FY 2025 and FY 2026 Position Summary by Department (continued)

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Proposed
Electrical Supervisor	0.00	0.00	0.00	0.00	1.00	1.00
Electrician	7.00	7.00	7.00	7.00	7.00	7.00
Engineering Inspector	8.00	9.00	9.00	9.00	9.00	9.00
Environmental Compliance Specialist	2.00	2.00	2.00	2.00	2.00	2.00
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	3.00	7.00	6.00	6.00	6.00
Janitor	7.00	7.00	7.00	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	1.00	3.00	3.00	3.00	3.00
Laborer	21.00	21.00	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	8.00	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	5.00	6.00	6.00
Occupational Health & Safety Officer	1.00	1.00	1.00	1.00	2.00	2.00
Office Specialist II	3.00	3.00	5.00	4.00	4.00	4.00
Office Specialist III	4.00	4.00	3.00	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	5.00	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
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	6.00	5.00	6.00	7.00	7.00	7.00
Recycling Program Manager	1.00	1.00	1.00	1.00	1.00	1.00
Senior Building Inspector	1.00	2.00	3.00	1.00	0.00	0.00
Senior Building Maintenance Supervisor	1.00	1.00	0.00	0.00	0.00	0.00
Senior Drafting Technician	1.00	1.00	1.00	1.00	1.00	1.00
Senior Electrical Supervisor	1.00	1.00	1.00	1.00	0.00	0.00
Senior Engineering Inspector	1.00	0.00	0.00	1.00	1.00	1.00
Senior Equipment Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Senior Management Analyst	4.00	4.00	4.00	4.00	6.00	6.00
Senior Field Representative	0.00	0.00	0.00	1.00	1.00	1.00
Senior Planner	2.00	2.00	2.00	2.00	2.00	2.00
Senior Public Works Supervisor	2.00	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

FY 2025 and FY 2026 Position Summary by Department (continued)

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Proposed
Sewer Maintenance Assistant Supervisor	7.00	7.00	7.00	7.00	7.00	7.00
Skilled Laborer	17.00	17.00	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	4.00	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	4.00	5.00	5.00	5.00
Supervising Traffic 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	3.00	4.00	4.00	4.00	4.00
Traffic Maintenance Worker II	2.00	2.00	2.00	2.00	2.00	2.00
Transportation Manager	1.00	1.00	0.00	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	1.00	0.00	0.00	0.00
Total Public Works	**322.00**	**323.00**	**340.00**	**341.94**	**349.94**	**349.94**
Rent Stabilization Board						
Accounting Office Specialist III	1.00	0.00	1.00	1.00	1.00	1.00
Administrative & Fiscal Services Manager	0.00	0.00	0.00	1.00	1.00	1.00
Assistant Management Analyst	0.00	0.00	0.00	0.00	1.00	1.00
Associate Management Analyst	1.00	1.00	1.00	1.00	1.00	1.00
Associate Planner	0.00	1.00	1.00	1.00	1.00	1.00
Community Services Specialist II	6.00	7.00	7.00	7.00	7.00	7.00
Community Services Specialist III	0.80	1.80	0.80	1.00	1.00	1.00
Deputy Director Rent Stabilization Program	1.00	1.00	0.00	0.00	0.00	0.00
General Counsel	0.00	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	0.80	1.00	1.00	1.00	1.00	1.00
Office Specialist II	4.00	4.00	4.00	4.00	4.00	4.00
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	0.75	1.00	1.00	1.00

FY 2025 and FY 2026 Position Summary by Department (continued)

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Proposed
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
Staff Attorney III	1.00	0.00	0.00	0.00	0.00	0.00
Total Rent Stabilization Board	**22.35**	**24.55**	**23.55**	**25.00**	**26.00**	**26.00**
Total Authorized FTEs	**1524.55**	**1549.08**	**1676.79**	**1707.03**	**1741.83**	**1741.83**

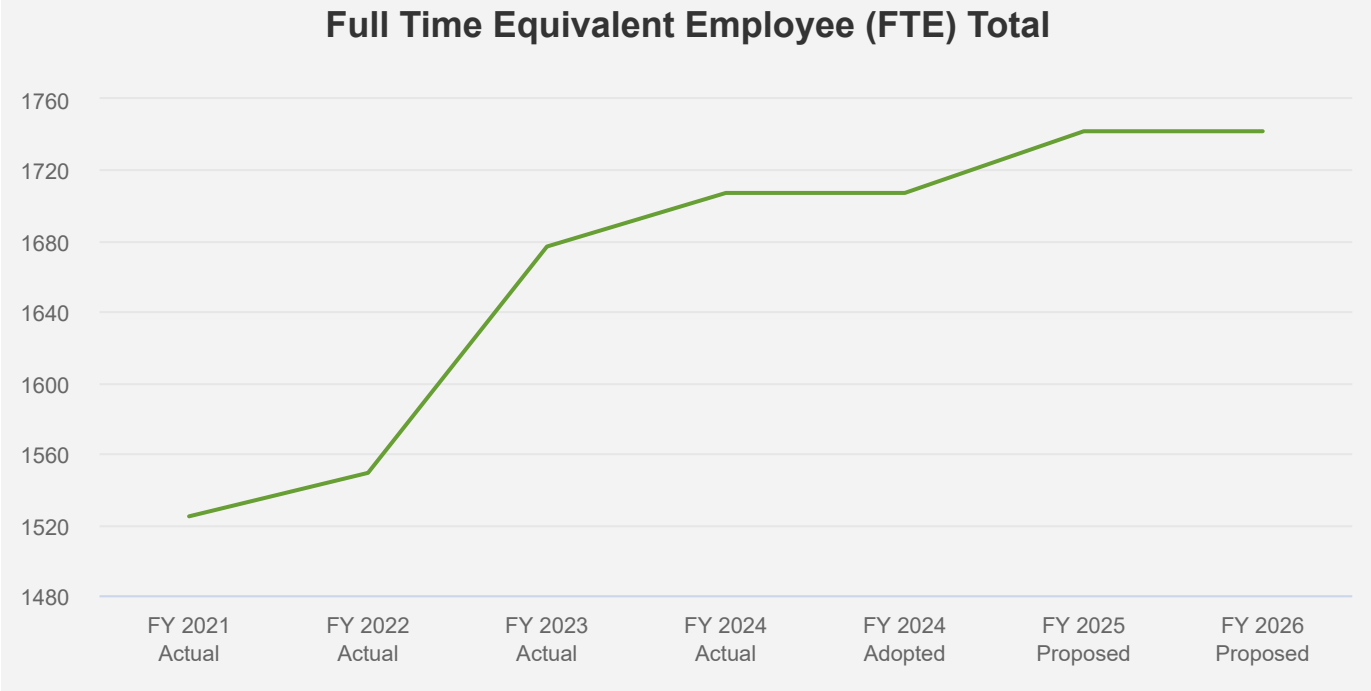
Notes:

* Police Review Commission has become the Office of the Director of Police Accountability in FY 2022.

** Project Based Position (not to exceed 3 years)

*** Project Based Position (not to exceed 2 years)

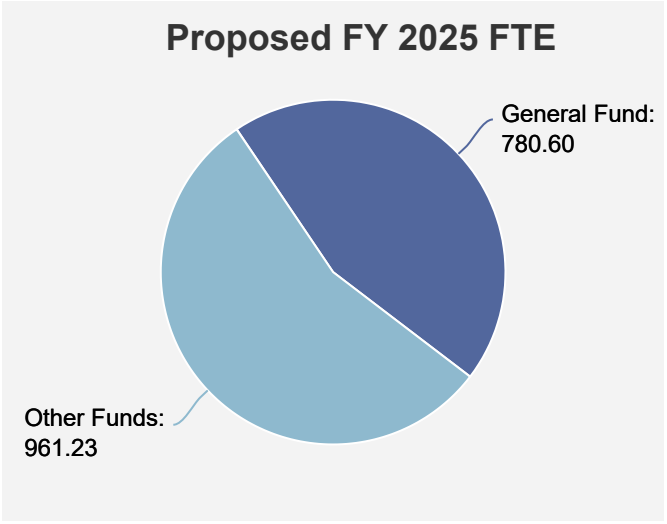
The line chart denotes the overall staffing trend from FY 2021 which shows that staffing level has a steady incline ranging from 1.61% to 8.24% per fiscal year. The chart reflects the total benefitted, career full-time and/or part-time equivalent positions and now excludes the hourly, non-benefited positions in the total staffing count. The growth in FY 2025 and FY 2026 are from the Library Department (14 FTE), Health Housing and Community Service (9 FTE), and Public Works (8 FT). This increase in staffing is for service enhancements and effective new program and project implementations.

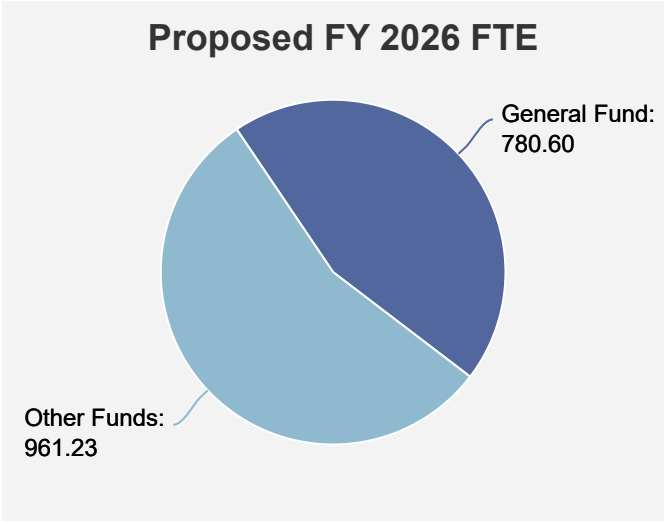


FY 2025 & FY 2026 Staffing by Funding Source

The following table represents the proposed staffing by funding source. Approximately 45% of the total positions in FY 2025 and 2026 are funded by General Fund and 55% from all other funds as indicated in the charts below.

Department	FY 2025 Total FTE	FY 2025 General Fund FTE	FY 2025 All Other Funds FTE	FY 2026 Total FTE	FY 2026 General Fund FTE	FY 2026 All Other Funds FTE
City Attorney	17.00	17.00	-	17.00	17.00	-
City Auditor	15.75	15.25	0.50	15.75	15.25	0.50
City Clerk	10.00	9.43	0.57	10.00	9.43	0.57
City Manager	56.00	54.12	1.88	56.00	54.12	1.88
Finance	56.00	47.00	9.00	56.00	47.00	9.00
Fire Department	200.00	161.15	38.85	200.00	161.15	38.85
Health, Housing & Community Services	247.20	80.44	166.76	247.20	80.44	166.76
Human Resources	26.00	17.20	8.80	26.00	17.20	8.80
Information Technology	51.00	-	51.00	51.00	-	51.00
Library	133.05	-	133.05	133.05	-	133.05
Mayor and Council	23.00	23.00	-	23.00	23.00	-
Office of the Director of Police Accountability	6.00	6.00	-	6.00	6.00	-
Parks, Recreation & Waterfront	113.00	25.84	87.16	113.00	25.84	87.16
Planning & Development	108.89	16.59	92.30	108.89	16.59	92.30
Police Department	303.00	282.00	21.00	303.00	282.00	21.00
Public Works	349.94	25.58	324.36	349.94	25.58	324.36
Rent Stabilization Board	26.00	-	26.00	26.00	-	26.00
Total	**1,741.83**	**780.60**	**961.23**	**1,741.83**	**780.60**	**961.23**





Strategic Plan

The Strategic Plan identifies the long-term goals and short-term priorities that the City government will focus on to benefit the Berkeley community.

In early 2016, a team led by an Assistant to the City Manager, composed of staff volunteers from the Human Resources, Planning, and Police departments, conducted two dozen meetings with staff, the unions, and City Council to identify the City's strengths and challenges. The team identified common themes, drafted goals for the organization and presented them to the public and City staff for input. Staff attended an "Appreciation Event", where they had the opportunity to vote on the goals that most resonated with them. A survey was also conducted on Berkeley Considers 1,200 people visited the survey and 749 responded and prioritized the goals. This process resulted in the nine goals included within the strategic plan. After a number of department meetings, a Managers Retreat and a Council Retreat, the Strategic Plan was adopted by City Council in January 2018 and incorporated into the budget. Performance measures were subsequently included as part of the budget process in the fall of 2020.

For each goal in the Strategic Plan, there are a number of Priorities (i.e., projects). Priorities are short-term projects or phases of projects that can be completed within the two-year budget cycle and advance progress on a goal. Priorities are refreshed each budget cycle as part of budget development.

Strategic Plan projects are those which: Advance a Strategic Plan Goal; Have resources identified in the budget to carry it out (or at least a phase of it); Have a clear scope of work and proposed start/end dates; Are not part of "baseline" services and Usually involve multiple departments.

Departments have identified strategic plan priorities within the departmental budget narrative section of the document. This narrative includes the goal, a description of the project or program, the timeline for completion and the estimated budget. Additional information on the City's strategic Plan and project status is available at https://berkeleyca.gov/your-government/our-work/strategic-plan

Strategic Plan Goals

- Create affordable housing and housing support services for our most vulnerable community members.
- Be a global leader in addressing climate change, advancing environmental justice, and protecting the environment.
- Champion and demonstrate social and racial equity.
- Provide state-of-the-art, well maintained infrastructure, amenities, and facilities.
- Create a resilient, safe, connected, and prepared City.
- Foster a dynamic, sustainable, and locally-based economy.
- Provide an efficient and financially-healthy City government.
- Attract and retain a talented and diverse City government workforce.
- Be a customer-focused organization that provides excellent, timely, easily accessible service and information to the community.

Glossary of Budget Terms

Accounting System	The total set of records and procedures used to record, classify, and report information on the financial status and operations of an entity.
Adopted Budget	The budget document formally approved by the City Council.
Amended Budget	The Adopted budget plus any modifications (increase, decrease, or transfer) approved by the City Council during the two amendments to the annual appropriation ordinance (AAO#1 and AAO#2).
American Rescue Plan Act (ARPA)	A bill signed into law in 2021 to provide additional relief to address the continued impact of the COVID-19 pandemic on the US economy, public health, state and local governments, individuals and businesses.
Appropriation	An authorization granted by the City Council to make expenditures and to incur obligations for purposes specified in the Appropriation Ordinance. An appropriation is usually for a fixed amount and time limited, and must be expended before the deadline.
Assessed Valuation	A valuation set upon real estate or other property by the County Assessor and the State as a basis for levying taxes.
Assets	Resources owned or controlled by the City that have value and available to meet debts and obligations.
Balanced Budget	A budget in which planned expenditures are equal to or do not exceed planned revenue in the same fiscal year.
Baseline Budget	Resources necessary to meet an established and existing service level.
Basis of Budgeting	Basis of budgeting refers to the method used for recognizing revenues and expenditures in budget. The City uses the modified accrual basis of accounting for budgetary purposes, which follows Generally Accepted Accounting Principles.
Beginning Fund Balance	Fund balance available in a fund from the end of the prior year for use in the following year.
Biennial Budget	The financial plan of the City with estimates of expenditures and revenues for a two-year period that expresses the City's values and strategic plans.
Bond	A City may raise capital funds by issuing a written promise to pay a specified sum of money, called the face value or principal amount; at a specified date or dates in the future, together with the periodic interest at a specified rate.
Budget Calendar	The schedule of key dates or milestones that a government follows in the preparation and adoption of the budget.
Budget Document	The official published instrument that shows the comprehensive budget prepared by the budget office and supporting staff.
Budget Message	A general written description summarizing the proposed budget. The budget message explains principal budget issues against the background of financial experience in recent years and presents recommendations made by the City Manager.

Budget Modification	A change of expenditure levels and corresponding resources needed to accomplish an existing service level or unanticipated service. All budget modifications are reflected in the current year budget and are approved by the City Council through the Annual Appropriations Ordinance.
Budget Supplement	A request for an increase or decrease in an existing service level (over and above the baseline budget).
Camps Fund (Playground Camps)	A special revenue fund established to account for the revenue and expenses to operate and maintain the City's resident camps and day camp, including Berkeley Tuolumne Camp (BTC), Echo Lake Camp, Cazadero Camp and Berkeley Day Camp.
Capital Budget	A plan for capital expenditures and the means of financing them during the first year of the Capital Improvement Program. Included are expenditures made for land, building, permanent public works projects, major reconstruction or renovation of structures, and major landscaping or park improvements.
Capital Improvement Program (CIP) Fund	Established to pay for some of the City's capital projects. The primary source of funding for the CIP Fund is an annual transfer from the General Fund to the CIP Fund. The secondary source of funding is the excess property transfer tax over a certain amount (depends on current fiscal policy).
Capital Improvement Program (CIP)	A multi-year spending plan for infrastructure improvements and other specific large-scale recurring purchases. The City creates a five-year CIP while industry standard varies from 5-30 years.
Capital Outlay	Expenditures to maintain, upgrade, acquire, or repair capital assets.
Capital Project	A project that helps maintain, improve, or adds to the City's infrastructure. Typically, a project is considered a capital project if it results in an acquisition of a new asset or new construction, improvements, expansion, renovation, rehabilitation, repairs, or replacement of an existing City facility or other infrastructure assets.
Carryover	Appropriated balance of funds from prior fiscal year brought forward to the new fiscal year.
CDBG	The Community Development Block Grant (CDBG) is a federal program for the development of housing and community projects. Funds are awarded to community- based agencies on an annual basis to carry out these activities.
City Charter	Legal authority approved by the voters of the City of Berkeley under the State of California Constitution establishing the government organization.
Clean Storm Water Fund	Provides the funding for the maintenance and improvement of the City's storm water drainage system to reduce the pollutants in storm water from entering local creeks and the Bay. Revenue to this fund is from the collection of fees charged to every owner of real property in the city of Berkeley and is collected through property taxes.
Community Agencies	Non-City agencies in Berkeley which provide public services with some financial assistance from the City. These monies may come either from the General Fund or community block grants from the Federal government.

Contingency	Funds appropriated by the City Council for unforeseen needs.
Contracted Services	Fees paid to external parties who provide services to the City in support of City operations.
Debt Service	Actual cost of interest and principal on bond maturities as well as revenue anticipation notes.
Debt Service Funds	Funds used for the accumulation of resources set aside to meet current and future debt service obligations on long-term debt.
Deficit	An excess of expenditure or liabilities over revenue or assets during a set period, usually a fiscal year.
Department	An organizational unit comprised of divisions or programs. It is possible for a department to be comprised of only one division.
Discretionary Revenue	Revenue that the City Council has the authority to allocate for any purpose. Often refers to the General Fund, as opposed to Special Funds.
Division	A functional grouping of related activities within a department. There are usually several activities within a division.
Dual Appropriation	Revenue that is initially budgeted for receipt in one fund and subsequently transferred for expenditure in another fund.
Encumbrance	Funds not yet expended and are delegated or set aside in anticipation of an expenditure in the form of a purchase order, contract, or other commitment, chargeable to an appropriation. These funds cease to be an encumbrance when paid.
Enterprise Fund	Funds intended to be self-supporting and are used for activities which fees are charged to external customers for goods or services.
Expenditure	Designates the cost of goods delivered or services rendered, whether paid or unpaid. Where accounts are kept on the accrual or modified accrual basis of accounting, costs are recorded when goods are received or services rendered. Where accounts are kept on a cash basis, expenditures are recognized when the cash payments are made.
Fees	A charge to cover the cost of services (e.g., building inspection fee, zoning fee, etc.).
Fiscal Year	A twelve-month period of time to which the budget applies. For the City of Berkeley, this period is from July 1 through June 30.
Fixed Asset	A tangible item of a long-term character such as land, buildings, furniture, and other equipment with a unit cost in excess of $5,000.
Fringe Benefits	Benefits to City employees, in addition to salaries, paid by the City. These benefits include social security, pensions, workers' compensation, unemployment compensation, life and health insurance.
Fiduciary Funds	Funds used to account for resources held for the benefit of parties outside the City of Berkeley. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the City's own programs.
Full Time Equivalency (FTE)	One or more employee positions totaling one full year of service or approximately 2,080 hours a year. The number of full-time equivalent positions are funded in the budget.

Fund	An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources, together with all related liabilities, obligations, reserves and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations.
Fund Balance	Within a specific operating fund, the net of expenditures and revenues.
Funding Source	Identifies fund(s) that will provide resources for City expenditures.
Gas Tax Fund	This fund is required by State law to account for gas tax revenues received from the State and expended for construction and maintenance of City streets.
General Fund	The primary operating fund of the City. It is discretionarily used for multiple purposes and has the most flexibility in how funding can be spent.
General Obligation (GO) Bond	A bond whose repayment is guaranteed by pledging all the assets and revenues of a government agency.
General Plan	The General Plan is a long-range planning document that provides the City a framework for action and the direction in which to focus that action. General Plan Elements are areas in which the City has elected to administer and manage the delivery of services to its community.
General Fund Revenue	General sources of income the City collects and receives into the Treasury for public use (e.g., property tax). There are no restrictions as to the use of these monies - often referred to as Discretionary Revenue.
Governmental Funds	Funds used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. The City maintains several individual governmental funds organized by their type (general, special revenue, debt service, and capital projects funds).
Grant	A contribution from one government unit to another, usually made for a specific purpose and time period.
Indirect Cost	Necessary costs incurred for the functioning of an organization as a whole and not readily assignable to specific cost objectives, such as administrative support.
Infrastructure	Facilities, structures, and utilities needed for the functioning of a community or society intended for long-term use such as roads, water lines, sewers, public buildings, and parks.
Interest Income	Revenue earned during a specific time period from an organization's investments that pay interest.
Interfund Transfers	Monies appropriated from one fund to another fund. This is done to reimburse the fund for expenses or to finance the operation of the other fund.
Interdepartmental Charges	Departments charging to perform or provide specific services to other City departments on a cost for services basis. The services performed are charged to the using department.
Internal Service Funds	These are funds used to account for goods and services provided by certain City departments or programs to other City departments or programs of the City on a cost-reimbursement fee basis.

Library Tax Fund	Provides funding for the Berkeley Public Library system. The primary source of revenue to the fund is the Library Tax, which was originally established in 1980 and reauthorized in 1988.
Lost Time	A measure used by departments to measure excessive absenteeism. It is derived by adding an employee's sick time, workers' compensation, and any other unpaid absences.
Mandate (Mandated Services)	A legal requirement, usually imposed by State or Federal law. This term is used to refer to City services, which are provided to comply with State or Federal laws.
Marina Fund	Fees generated from vessels that berth at the Marina, commercial building and ground leases and special events provide the revenue that funds the operations at the Berkeley Waterfront, including University Avenue and the Bay Trail, from Frontage Road to Marina Boulevard; and all land, infrastructure and Marina waters west of Marina Blvd.
Materials, Supplies and Services	Expenditures for materials, supplies and related services which are ordinarily consumed within a fiscal year and which are not included in department inventories.
Measure GG	Berkeley voters approved the Measure GG Fire and Disaster Tax in November 2008 to stop rotating fire station closures and to fund advanced life support personnel, equipment, and training. Voters also aimed to bolster community emergency response and disaster preparedness by providing training, equipment, and education to Berkeley community members.
Measure FF	Approved by Berkeley voters in November 2020. The revenue from this tax is used to fund firefighter and emergency medical response, upgrades to the 9-1-1 dispatch system, hazard mitigation, and wildfire prevention and preparedness activities.
Municipal Code	A book that contains City Council approved ordinances presently in effect. The Code defines City policies in various categories.
Off-Street Parking Fund	An enterprise fund used for capital, operation, and maintenance of off-street parking facilities (garages). The City of Berkeley owns three garages (Center Street Garage, Oxford Garage, and Telegraph Channing Garage).
Operating Budget	A programmatic, financial, and organizational plan for furthering the goals of the City Council through departments of the City, which does not include capital improvement projects.
Operating Expenses	Expenses incurred as a result of day-to-day operations.
Ordinance	A formal legislative enactment by the City Council. It has the full force and effect of law within the City boundaries unless it is in conflict with any higher form of law, such as a State statute or constitutional provision. An ordinance has higher legal standing than a resolution. A law set forth by a government authority, specifically, a municipal regulation.
Parking Meter Fund	An enterprise fund that provides the funding for the maintenance, collection, capital, and enforcement of parking meters. Revenue is generated through payments made by hourly parkers using "pay and display" parking meters and single space parking meters from the City's eight parking meter routes.

Parks Tax Fund	A special tax charged to Berkeley property owners on a square foot basis and is used to fund the maintenance of parks, city trees, and landscaping in the City of Berkeley. Berkeley voters approved the tax in May 1997 to replace the Landscape Assessment District.
Performance Measure	A performance indicator is a measurement designed by a reasoning process to determine whether or not a service objective has been met. It measures the effectiveness of achieving the objective or how well the objective has been accomplished.
Permit Service Center Fund	Serves as the fund for the collection of zoning fees, building fees, and plan check fees. The fees are established by the City Council through a public hearing and adoption of a resolution establishing a fee schedule.
PERS (CalPERS)	Public Employees Retirement System. - A pension plan administered by the State of California for government agencies.
Personnel Expenditures	Salaries and wages paid to employees.
Program Revenues	Revenues received by a department as a result of the services or operations of that department (such as user fees), which are used to finance the related services or programs. Program Revenue is not discretionary (general-purpose) revenue.
Property Tax	California State Constitution Article XIII A provide that the combined maximum property tax rate on any given property equal 1% of its assessed value unless an additional amount has been approved by voters for special taxes or general obligation bonds. The County assesses properties, bills and collects these property taxes. The County remits the City's share, including all penalties and interest.
Property Transfer Tax	This tax is levied at a rate of $1.50 per $100 of the value of consideration of equity value transferred. The County collects the tax and the City receives the revenues. The City can use up to one third of the revenue for seismic retrofits. Revenues are dependent on how frequently the property is transferred and on the accrued value at the time of transfer.
Proposed Budget	The working document for the fiscal year under discussion.
Proposition 218	Approved by California voters in November 1996 that limits local government revenue powers. This constitutional amendment protects taxpayers by limiting the methods by which local governments can create or increase taxes, fees and charges without taxpayer consent. Proposition 218 requires voter approval prior to imposition or increase of general taxes, assessments, and certain user fees.
Proprietary Funds	Generally used in governmental accounting to account for activities that involve business-like services for which the City charges outside customers or internal departments of the City.
Purchase Order	Authorizes the delivery of specific goods or services, and incurrence of debt for them.
Redevelopment Agency Fund	This fund accounts for the activities of the Redevelopment Agency of the City, which was created by the City Council and carry out redevelopment plans for designated areas of the City.
Repairs and Maintenance	Expenditures for repairs and maintenance of all equipment and supplies, buildings, structures and grounds.

Reserve	An account used to set aside a portion of the fund balance to meet any future costs or financial obligations, whether for legal obligations or those arising unexpectedly.
Resolution	A special order of the City Council that requires less legal formality than an ordinance in terms of public notice and the number of public readings prior to approval.
Revenue Bonds	A type of bond usually issued to construct facilities. The bonds are repaid from revenue produced by the operation of those facilities.
Revenues	Amounts estimated to be available for appropriation during the fiscal year. Included are carry-over balances and new revenues.
Salary Savings	That percentage or dollar amount of salaries which can be expected to be unspent during the fiscal year due to vacancies and employees receiving less than the top-step pay of the classification.
Sales Tax	The City receives one percent of the 10.25% of taxes assessed on retail sales or leases of tangible personal property in the City.
Sanitary Sewer Fund	Established to pay for the costs of operation, maintenance, rehabilitation and improvement of the City's sanitary sewer collection system. Sewer service fees are charged to users of the City's sanitary system.
Secured Taxes	Taxes levied on real properties in the City which are "secured" by liens on the properties.
Service Level	Indicates a project's effect on existing levels of service provision or identifies a new service to be provided to the public.
Special Assessment Fund	A fund used to account for the financing of public improvements or services deemed to benefit primarily the properties against which special assessments are levied.
Special Revenue Funds	Funds that are restricted or committed to expenditures for specific purposes and therefore cannot be used for other expenses.
Spending Limitation (Gann Limit)	Article XIII B of the California Constitution establishes a spending limitation on government agencies within California. The spending limit is a mandated calculation of how much the City is allowed to expend in one fiscal year. The amounts of appropriations subject to the limit are budgeted proceeds of taxes. The total of these budgeted revenues cannot exceed the total appropriations limit. Annually, local governments may increase the appropriate limit by a factor comprised of the change in population combined with the California inflation rate as determined by the State Finance Department.
Strategic Plan	An organization's long-term plan that aims to establish and achieve the organizational goals. It determines the scope and direction of an organization.
Street Light Assessment District Fund	Provides for maintenance of the City's 8,011 streetlights along the public streets, parking lots, pathways, recreation facilities, and marina. Also, it is to be used for installation or construction of public lighting facilities. Revenue to this fund is collected through annual property taxes and is capped by Proposition 218, allowing for no rate increase to this assessment without voter approval.

Supplemental Assessment	An assessment of real property occurring after the real property lien date of January 1st of each year as a result of new construction or a change in ownership. The assessor determines the new value of the property based on current market values, and then calculates the difference between the new value and the old value set on January 1st.
Surplus	A positive value. An excess of revenue or assets over expenditure or liabilities during a set period, usually a fiscal year.
Tax Levy	Amount of tax dollars raised by the imposition of the tax rate on the assessed valuation of property.
Tax Rate	The amount of tax levied for each $100 of assessed valuation.
Tier 1 Funding	Council and departmental requests for General Fund support (over the baseline) for personnel, programs and projects are prioritized into three tiers. Tier 1 funding refers to additional appropriations from the General Fund or Capital Improvement Program (CIP) Fund approved as part of the biennial budget. Tier 1 refers to items that operational must be paid for; items that support a federal, state or locally mandated function; items that support public health and safety, critical operations and/or critical infrastructure needs; items that support the implementation of the City's strategic plan goals and/or have been approved by Council; and items that either generate revenue, are grant funded or otherwise leverage additional funding.
Transient Occupancy Tax (TOT)	A 12% tax is levied on charges for occupancy of hotel and motel rooms for stays of 30 days or less.
Unfunded (Supplemental) Requests	An item for which funding is not included by the City Administrator due to financial limitations, not because the request lacks merit. The Council may act to include them in the final budget, which may require reordering of budget priorities.
Unfunded Liabilities	Unfunded liabilities are defined as identifiable obligations of an organization for which the organization does not have 100% of the funding (cash or other assets) set aside to cover the cost should all obligations become immediately due.
Utility Users Tax	A 7.5% tax is levied on utility billings for gas and electric and intra-state telephone services.
Year-End	This term means as of June 30th (end of the fiscal year).
Zero Waste Fund	This enterprise fund accounts for the revenues and expenses related to refuse collection and solid waste disposal services.

CITY OF
BERKELEY

City of Berkeley
2180 Milvia St, Berkeley,
CA 94704

NOTICE OF PUBLIC HEARING
BERKELEY CITY COUNCIL

FY 2025 AND FY 2026 ADOPTED BIENNIAL BUDGET
PUBLIC HEARING

The City Manager's Office is proposing a public hearing for the adoption of the Fiscal Year 2025 and Fiscal Year 2006 Budget, which is being presented to the City Council.

The hearing will be held on **Tuesday, June 25, 2024 at 6:00 p.m.** in the School District Board Room, 1231 Addison Street. **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.**

A copy of the agenda material for this hearing will be available on the City's website at https://berkeleyca.gov/ as of June 13, 2024.

For further information, please contact **Sharon Friedrichsen** 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 981-6900 or clerk@berkeleyca.gov for further information.

Posted: June 13, 2024

~~~~~~

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 13, 2024.

_____

Mark Numainville, City Clerk
~~~~~~