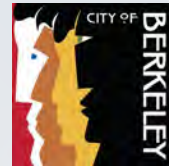


City of Berkeley, California

ADOPTED BUDGET



FOR FISCAL YEAR
2025 & 2026





ADOPTED BUDGET

FOR FISCAL YEAR
2025 & 2026

PREPARED BY:

**The City Manager's Office
Office of Budget and Fiscal
Management**

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Sharon Friedrichsen

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



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Dee Williams-Ridley

Deputy City Manager

Anne Cardwell

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LaTanya Bellow

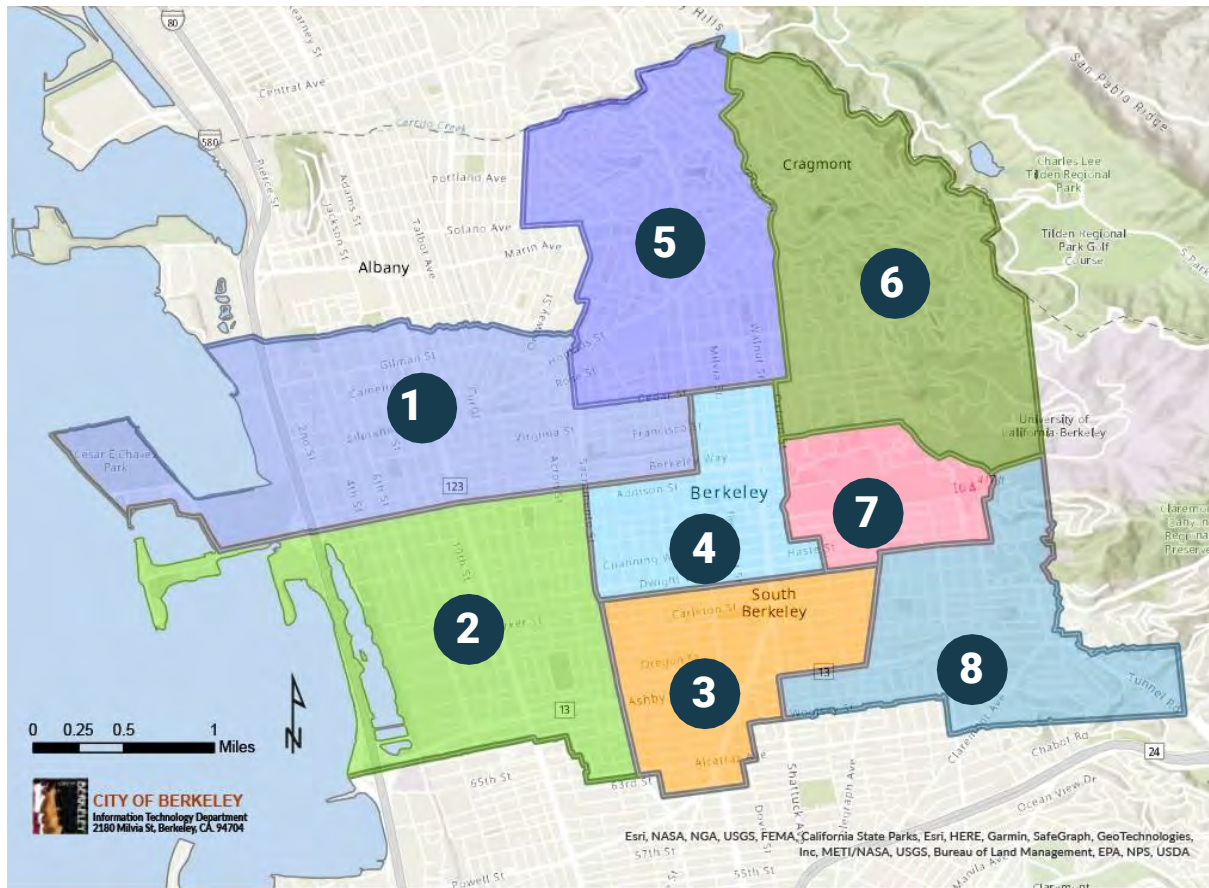
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City of Berkeley Council District Boundaries



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
Igor Tregub	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

Elected Officials

Mayor



Jesse Arreguín

District 1



Rashi Kesarwani

District 2



Terry Taplin

District 3



Ben Bartlett

District 4



Igor Tregub

City Auditor



Jenny Wong

District 5



Sophie Hahn

District 6



Susan Wengraf

District 7



Cecilia Lunaparra

District 8



Mark Humbert

BUDGET AWARDS

Government Finance Officers Association (GFOA)



The Government Finance Officers Association (GFOA) awarded a Distinguished Budget Presentation Award to the City of Berkeley for its biennial budget for the fiscal year beginning July 1, 2022.

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

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



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Budget Message

Honorable Mayor Arreguín, Members of the City Council, and Berkeley community,

The Adopted Fiscal Years 2025 and 2026 (“FY25 and FY26”) budget is presented herein. Upon the cumulation of several public meetings held by both the Budget and Finance Policy Committee and the City Council, the

City Council approved the biennial budget on June 25, 2024. As expenditures outpace revenues, the biennial budget required the prioritizing of resources to fund capital projects, including an increased allocation of General Fund for street paving consistent with Council policy; to continue to implement existing Council priorities and initiatives; and to absorb the increased cost in personnel-related expenditures and rising operational expenses necessary to maintain programs.

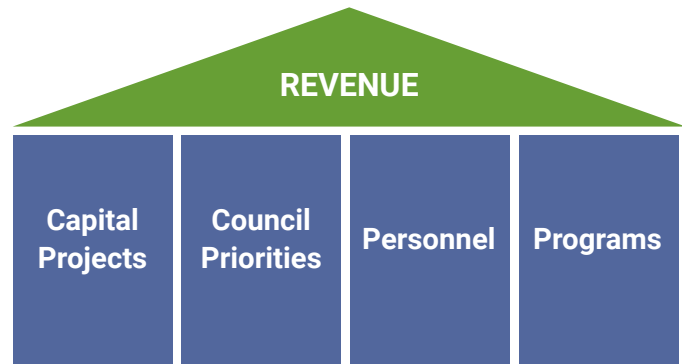
While the budget is balanced, it required the use of one-time savings and other measures to fund the four pillars illustrated above. Moreover, the current and future fiscal outlook is not as strong as it has been in the past. As explained in greater detail later in this document, some of our leading, but volatile, General Fund revenue, such as property transfer tax, have significantly declined with decreased home sales, largely attributed to high interest rates. In addition, there is significant political and economic uncertainty at the national, state and local levels, including several local ballot measures that will potentially impact revenues and expenditures, that will affect our costs and approaches to delivering services in the years ahead.

These factors contribute to the biennial budget theme of stabilization. This approach emphasizes allowing time for the organization to continue to recover from the coronavirus pandemic, both fiscally and organizationally. It recommends aligning resources to continue to address our aging infrastructure and deferred maintenance needs; sustain the momentum related to implementing existing Council priorities and initiatives, such as the Reimagining Public Safety; to continue efforts related to recruitment and retention of staff to overcome vacancies, especially with our public safety departments, and to maintain the delivery of quality services to the community.

In this regard, the priorities for the upcoming biennial budget are similar to prior years, and, just like the last budget cycle, with limited resources, funding requests required evaluation using a criticality lens that prioritized resources based on criteria such as:

- ▶ Critical public health and safety operational items and capital projects;
- ▶ Implementation of State or local mandated functions;
- ▶ Increased cost of doing business necessary to maintain programs and/or implement newly authorized programs;
- ▶ Requests offset by grants and/or intended to generate revenue; and
- ▶ Economic assistance to a variety of community organizations.

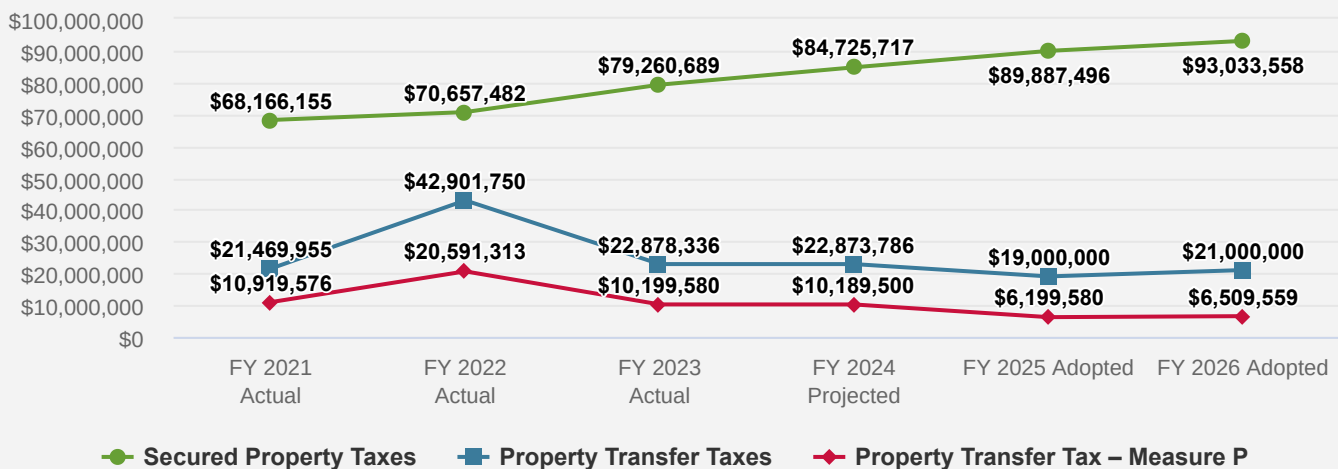
The recommendations by both the City Manager and the Mayor, as approved by the City Council, are included on the “Fiscal Years 2025 and 2026 Adopted Budget General Fund Supported Requests and Referrals by Department” matrix within this document.



However, while the budget theme is stabilization, the budget development process itself is quite the opposite. It is characterized by fluidity and ever-changing dynamics, including pending labor agreement and ongoing negotiations with labor organization; a State budget deficit of approximately \$30 billion that includes potential funding cuts to our mental health and public health programs and the elimination of grant funding for homeless housing, assistance and prevention; and growing operational costs, including salary adjustments and rising healthcare and pension costs.

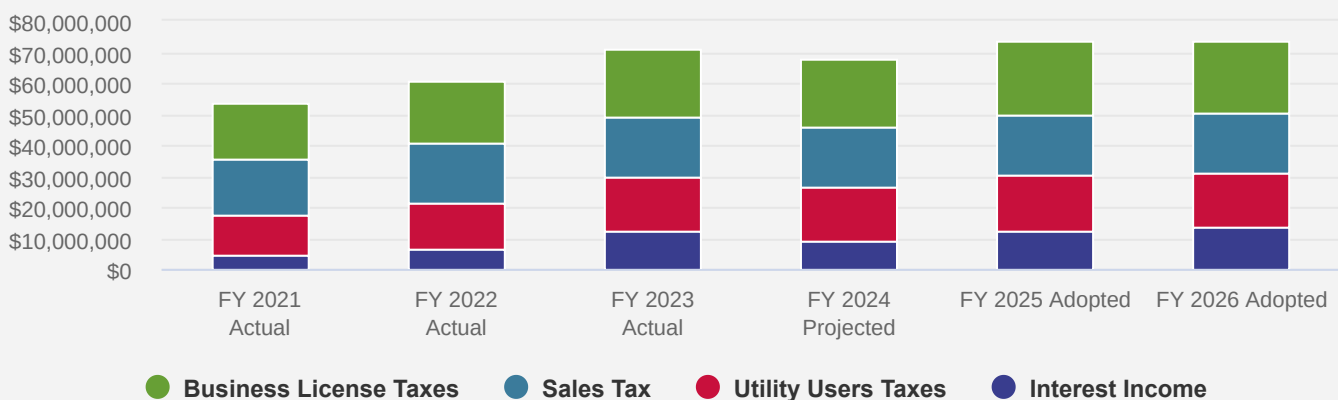
The General Fund in particular proved challenging to balance. While secured property taxes continue to grow, property transfer tax is projected to continue to significantly decline in FY25 and FY26. Interest rates by the Federal Reserve Board, along with rising mortgage rates, indicate a slowing US economy, a decline in property values and in property sales activity.

General Fund Revenues (Property Taxes)



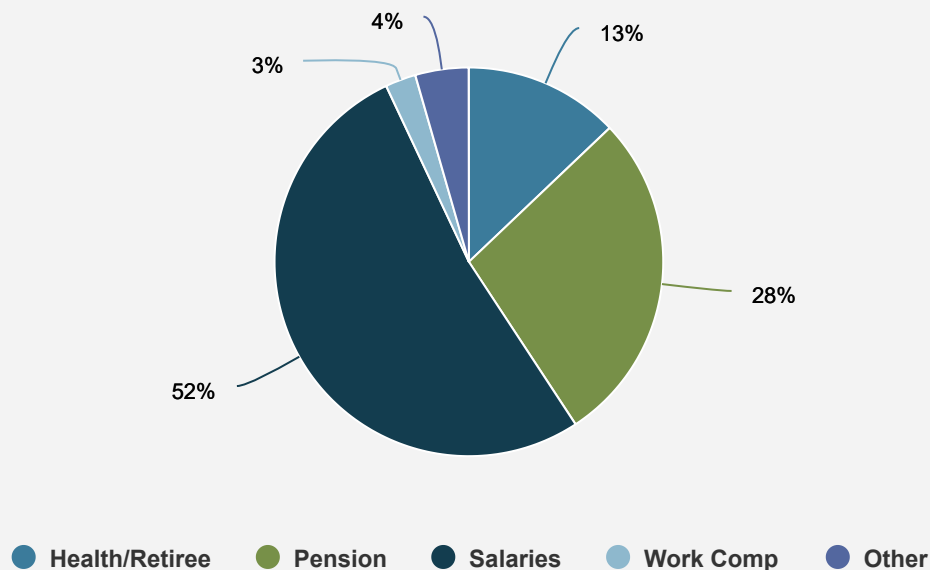
Conversely, the high interest rates, propel investment income, which helps buffer property tax losses. In addition, other local revenues continue to hold steady. However, FY25 also marked the exhaustion of the remaining unspent American Rescue Plan Act (ARPA) funding that had previously been used to help balance fiscal years 2022-2024. (The City received nearly \$66 million in federal ARPA funding.)

General Fund Revenues (Other Major Revenues)



While revenue growth is modest with an annual increase of approximately 3%, expenditure growth is projected to rise 3% in FY25. The leading drivers of expenditure growth include pension and health insurance, with pension increasing by nearly \$10 million, or 23%, in FY25 when compared to FY24 and healthcare up by \$4 million, or 20% respectively. Moreover, as many benefits are tied to payroll costs, some benefits will also increase based on new wage adjustments and/or by adding new positions.

FY25 Personnel Expenditures by Type



Again, given the increase in expenditures, the General Fund is balanced through a combination of one-time solutions. These factors include (1) increase in assumed salary savings materializing from vacant positions; (2) not making any funding allocations to the workers compensation fund in either fiscal year; (3) due to the increase in pension costs, utilizing \$3 million of funding from the City's Section 115 Trust toward pension expenses in each fiscal year, thereby allowing more General Fund to be redirected toward other expenditures and (4) the use of approximately \$2-3 million of fund balance (prior years' savings) in FY25 and FY26 respectively. While these strategies lead to a balanced biennial budget, they are not sustainable and efforts to either increase revenues and/or decrease expenditures beyond the baseline budget will need to be undertaken as part of the FY26 Mid-Biennial Budget Update and as part of the budget development process for fiscal years 2027 and 2028.

Biennial Budget Summary

All Funds Budget

The City provides a variety of services to the Berkeley community and thus has a complex budget that includes various funding sources. These funds include the General Fund, Special Revenue Funds, Grants, Capital Funds, Debt Service, Enterprise Funds, Internal Service Funds and Agency Funds. Most of these funds are restrictive in purpose. All of these funds combined are considered to be the citywide (All Funds) budget. The FY 25 Adopted All Funds Budget totals \$675.0 million in revenue and \$793.3 million in operating and capital budget expenditures. The FY 26 Adopted All Funds Budget totals \$698.7 million in revenue while the operating and capital budget expenditures decreases to \$783.0 million. In both fiscal years, prior years savings (accumulated fund balance), bond proceeds collected in prior fiscal years and/or anticipated grant funding will offset the net increase in expenditures among the different funds to balance the budget. Revenue for many assessment-based funds is collected through an annual property taxes and is capped by Proposition 218, allowing for no rate increase to the assessment without voter approval. Other “special tax” revenue funds are limited in terms of revenue growth to the either the higher of the rate of inflation (i.e. Bay Area Consumer Price Index (CPI) or the Per Capita Personal Income Growth (PIG) calculated by the California Department of Finance. For FY 2025, revenue increases by the Consumer Price Index in the immediate San Francisco Bay Area of 3.767% for most of these funds. A detailed breakdown of the All Funds Revenue and Expenditure by fund is included in the Financial Summary section of the budget book.

	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Adopted
All Funds			
Revenues	652,584,216	674,951,126	698,663,103
Expenditures	733,365,054	793,319,717	783,017,121
Proposed Use of Fund Balance*	80,780,838	118,368,591	84,354,018

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

General Fund Budget

A portion of the All Funds budget includes the General Fund. The General Fund comprises general-purpose revenues, such as taxes, fines and fees, interest and other income that may be used to support general governmental operations. The FY 25 Adopted General Fund Budget totals \$280.2 million in revenue and \$292.4 million in operating and capital budget expenditures. The FY 26 Adopted General Fund Budget totals \$290.5 million in revenue and \$302.7 million in operating and capital budget expenditures. A detailed breakdown of the General Fund Revenues and Expenditure is included in the General Fund section of the budget book.

	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Adopted
General Fund			
Revenues	271,592,196	280,177,952	290,521,570
Expenditures	284,326,219	292,442,723	302,668,961
Proposed Use of Fund Balance*	12,734,023	12,264,771	12,147,391

* General Fund expenditures displayed here include discretionary General Fund (Fund 110), Payroll Deduction Fund (Fund 013) and U1 Housing (Fund 016). Due to a combination of increased salary savings targets, the use of the Section 115 trust to cover pension costs, the actual use of fund balance is approximately \$2.8M in FY25 and \$2.1M in FY26.

Expenditures by Department

The largest expenditures using all funding sources for the biennial budget include Public Works (\$384 million total for both fiscal years or 24% of citywide expenditures), Health, Housing and Community Services (\$276 million or 18%), Police (\$188 million or 12%) and Fire (\$145 million or 9%). However, the General Fund expenditures differ slightly with the General Fund primarily supporting the Police Department (\$176 million over two fiscal years or 30%), Fire (\$96 million or 16%) and Health, Housing and Community Services (\$65 million or 11%).

Staffing

Given the breadth of services the City delivers, as a service organization, the majority of the City's expenses relate to staffing. Salary and benefit costs total \$380 million and make up approximately 48% of the citywide (All Funds) budget, which includes \$187 million or 49% of the General Fund in FY 25. In FY 26, salaries and benefits total \$391 million, or approximately 50% of the citywide budget, including \$193 million of the General Fund.

The FY 2025 Adopted Budget includes funding for 1,747 full-time equivalent (FTE) positions. The largest departments in terms of staffing include Public Works (350 FTE), Police (302 FTE) and Health Housing & Community Services (248 FTE). Compared to FY 2024 Adopted Budget, FY 2025 staffing increases by 40 FTE.

FY 2026 staffing slightly increases to 1,749 FTE.

Acknowledgements

Given the City's projected financial status with expenditures outpacing revenues, the biennial budget required difficult choices regarding prioritizing funding needs. However, despite these challenges, the budget provides funding to maintain quality services and programs, to continue the momentum on several Council priorities including Reimaging Public Safety and implementation of the Fair Work Week and Hard Hat Ordinances, to support rehousing and other services for the homeless; and to improve city infrastructure, including enhanced funding for street paving efforts.

The production of this budget is due to the professionalism and diligent efforts of the Finance Department and its Director Henry Oyekanmi and key individuals within my Office, including staff within the Budget and Fiscal Management Division, led by Sharon Friedrichsen, and Deputy City Managers Anne Cardwell and LaTanya Bellow. I also thank the Department Directors, the City Auditor, the Charter Officers and their collective staff for their cooperation during this budget process.

In addition, I extend my appreciation to the members of the Council's Budget and Finance Policy Committee, including Mayor Arreguin, for their efforts in assisting staff in develop options to balance the budget and prioritize funding needs. Finally, I wish to acknowledge the City Council whose leadership in setting priorities and fiscally managing the organization provided the framework necessary to create this budget.

Conclusion

The biennial budget is balanced largely due to assumed salary savings and the unanticipated performance of the real estate market in terms of excess property transfer tax revenues generated in FY 24. However, since property transfer tax is tied directly to all real property sales, it is a volatile revenue source. Factors that affect the revenue generated by transfer taxes are the sale price of property and the frequency with which property is sold. These immediate

factors in turn are driven by the availability of mortgage loans, the level of long-term interest rates, the supply and demand for real estate in Berkeley, and general economic growth in the Bay Area. In addition, rising interest rates and other macroeconomic factors cause economic that could impact future City revenues. On the expenditure-side, maintaining salary savings due to vacancies is not sustainable over the long-term, the City's three pension plans are not 100% funded and personnel costs related to pension are anticipated to increase, inflation is at an all-time high and the City's infrastructure needs are great.

The upcoming budget cycles will continue to be challenging as the City explores options to maintain the delivery of essential core services as well as address its known unfunded liabilities with limited resources. However, I am optimistic that by working with Council, department directors, employees and the community that we will find solutions to the fiscal challenges that lie ahead.

Respectfully Submitted,

Dee Williams-Ridley
City Manager

Fiscal Years 2025 and 2026 Adopted Budget General Fund Supported Requests and Referrals by Department

Requestor	Budget Referral	Expenditure Type/Description	FY 2025 Adopted Funding	FY 2026 Adopted Funding	Type of Request	Reason for Request	Lead Department
City Attorney		Risk Manager	129,484	258,968	On-Going	The City Attorney's Office serves as the Risk Manager for the City, but does not currently employ dedicated staff person to oversee risk management. This position is presently unclassified.	City Attorney
City Attorney		Outside Legal Counsel	500,000	500,000	One-Time	The City requires specialized legal expertise to meet the needs on Aging Infrastructure, Environmental Law, and Police Oversight	City Attorney
City Attorney		Deputy City Attorney I (2.0 FTEs / Step 3)	137,295	366,122	On-Going	Entry-level attorneys to provide additional capacity to respond to innovative policy initiatives originated by the City Council.	City Attorney
City Attorney		Affirmative Litigation	200,000	200,000	One-Time	Establishment of an Affirmative Litigation account (Public Liability Fund) using existing settlement revenues	City Attorney
City Attorney		Deferred Maintenance of Office Facilities	76,663	38,198	One-Time	Increase in non-personnel baseline adjusted for inflation and for facility maintenance and renovation	City Attorney
City Attorney		Increase in non-personnel Baseline (Public Liability Fund) - inflation adjustment	214,182	298,762	On-Going	Increase in non-personnel Baseline (Public Liability Fund)	City Attorney
City Auditor		Auditor II	201,898	213,675	On-Going	Convert a 2-year temporary position to permanent based on ongoing and increased workload.	City Auditor
City Auditor		Increase Payroll Division's overtime budget	50,000	50,000	One-Time	Reflects time needed for payroll activities	City Auditor
City Auditor		24/7 hotline service and case management software for Whistleblower Program	20,000	20,000	On-Going	Annual cost for 24/7 hotline service and case management software for Whistleblower Program	City Auditor
City Auditor		Staff Training	30,000	30,000	On-Going	Required trainings to maintain compliance with professional standards in Payroll and Performance audit.	City Auditor
City Auditor		Payroll Audit Succession Planning	50,000	-	One-Time	Funds to onboard new leadership with overlap of exiting leadership to ensure stability of City's payroll functions.	City Auditor

Fiscal Years 2025 and 2026 Adopted Budget General Fund Supported Requests and Referrals by Department (Continued)

Requestor	Budget Referral	Expenditure Type/Description	FY 2025 Adopted Funding	FY 2026 Adopted Funding	Type of Request	Reason for Request	Lead Department
City Manager		Costs for design of new HVAC at Animal Shelter	118,000	-	One-Time	The Shelter's existing system is at the end of its useful life and frequently fails, creating safety issues for animals and staff, particularly during surgeries and in efforts to manage parasite outbreaks. The complexity of the system requires extensive design consultation. (Neighborhood Services)	Public Works
City Manager		Violence Prevention and Youth Services	210,000	210,000	One-Time	Voices Against Violence (\$50,000) & BYA Counseling Center (\$125,000 & \$35,000). (Reimagining Public Safety)	Health, Housing, & Community Services
City Manager		Solano Stroll waste management services	12,000	12,000	One-Time	Manage waste removal from the Solano Stroll (Green Mary). (Neighborhood Services)	City Manager
City Manager		Solano Stroll vehicle barricade rental	50,000	50,000	One-Time	Rentals for Meridian barriers for the annual Solano Stroll. (Neighborhood Services)	City Manager
City Manager		Solano Stroll and special event street closure supplies and rentals	6,000	6,000	One-Time	Cost for Transportation Division street closure supplies (Neighborhood Services)	City Manager
City Manager		Solano Stroll Zero waste fees	1,500	1,500	One-Time	Cost for Zero Waste refuse bins (Neighborhood Services)	City Manager
City Manager		Restore Community Festival Grants	-	-	One-Time	Restore budget to \$200k. Restored in FY 23&24 by savings from Mayor's Office	City Manager
Finance		Reclassification AOSIII - Treasury to align with operations	20,732	20,732	On-Going	Part of Employer of Choice initiative to retain employees. Critical to maintaining the Treasury function of receipt recordation, deposits, and investments.	Finance
Finance		Reclassification to Revenue Counter Customer Service to support revenue collection	15,306	15,306	On-Going	Part of Employer of Choice initiative to retain employees. Critical to maintaining revenue collections	Finance
Fire		Overtime	1,500,000	1,500,000	On-Going	Increase overtime budget to reflect department need and prior years' actuals.	Fire
Fire		1227 BFFA - MOU item	55,000	55,000	On-Going	Needed to fully fund 1227's Wellness and Education Fund	Fire
Fire		PPE Replacement	77,781	223,831	On-Going	Replacement of personal protective equipment	Fire

Fiscal Years 2025 and 2026 Adopted Budget General Fund Supported Requests and Referrals by Department (Continued)

Requestor	Budget Referral	Expenditure Type/Description	FY 2025 Adopted Funding	FY 2026 Adopted Funding	Type of Request	Reason for Request	Lead Department
Fire		Recruitment Funding	70,000	70,000	One-Time	Recruiting, Advertising, and Marketing firm specializing in public safety	Fire
Fire		Debt service payments for fire apparatuses	128,022	678,030	On-Going	Cost to finance the purchase of fire engines and aerial trucks. Financing is financial preferred as purchase price is over \$7M.	Fire
Fire		Program Manager II (temporary)	-	-	One-Time	Temporary position for four years that would support the public safety reimagining goals and advance programs, projects, and policies that would meet the City's Complete Streets and Vision Zero goals. (FY25 - UC funds, FY26 - Measure FF, FY27 & FY28 - General Fund) FY25/26 cost of \$283,270.	Fire
Health, Housing, & Community Services		Senior Community Development Project Coordinator	175,405	233,873	On-Going	This position will oversee the City's Labor Standards and Workforce Development Unit (a 4-person team) including the newly adopted Fair Work Week and Hard Hats ordinance.	Health, Housing, & Community Services
Health, Housing, & Community Services		Program Manager II	-	258,079	On-Going	For FY26 - Proposed as part of Phase III of the HCS staffing study to oversee all housing units in HCS. (Funded by Measure U1)	Health, Housing, & Community Services
Health, Housing, & Community Services		Community Services Specialist I	-	153,514	On-Going	For FY26 - Proposed as part of Phase III of HCS' Staffing Study to support all of the affordable housing programming in HCS. (Funded by Measure U1)	Health, Housing, & Community Services

Fiscal Years 2025 and 2026 Adopted Budget General Fund Supported Requests and Referrals by Department (Continued)

Requestor	Budget Referral	Expenditure Type/Description	FY 2025 Adopted Funding	FY 2026 Adopted Funding	Type of Request	Reason for Request	Lead Department
Health, Housing, & Community Services		Workforce and youth development programming for Youthworkers	20,000	-	One-Time	The YW budget currently only supports staff salaries, hourly costs for YW and the bare minimum for program implementation. Youth development and workforce development programming is essential to supporting professional and life skills for youth so that they achieve independence and autonomy when transitioning into adulthood. This new and ongoing funding will allow YW to expand on highly successful pilot programming supported by one-time grant funding that will end in FY24	Health, Housing, & Community Services
Human Resources		Labor Negotiations & Investigations	125,000	125,000	On-Going	Increased funding to support consultants assisting the City with labor negotiations, ongoing personnel-related matters and personnel investigations.	Human Resources
Human Resources		Recruitment Funding	125,000	125,000	One-Time	Continuation of Employer of Choice allocation for marketing agency and digital outreach	Human Resources
Mayor & Council		Legislative Aides (new job specification and salary range)	1,363,115	1,363,115	On-Going	New Specification and Salary range for Legislative Aide Classification (renamed from Legislative Assistants) per Res#71,311 dated 05/07/2024; two Legislative Aides at Step 14 with benefits.	Mayor & Council
Office of the Director of Police Accountability		Board Member Training	35,000	35,000	On-Going	Board member training	Office of the Director of Police Accountability
Office of the Director of Police Accountability		Staff Training	36,000	36,000	One-Time	Staff training	Office of the Director of Police Accountability
Office of the Director of Police Accountability		Office location	100,022	103,297	On-Going	Rent for the new office	Office of the Director of Police Accountability

Fiscal Years 2025 and 2026 Adopted Budget General Fund Supported Requests and Referrals by Department (Continued)

Requestor	Budget Referral	Expenditure Type/Description	FY 2025 Adopted Funding	FY 2026 Adopted Funding	Type of Request	Reason for Request	Lead Department
Parks, Recreation, & Waterfront		Fair Work Week - Hourly Labor Costs	63,500	67,175	On-Going	Estimated cost to implement Fair Work Week Ordinance, including predictability pay / right-to-rest pay	Parks, Recreation, & Waterfront
Parks, Recreation, & Waterfront		Utilities	11,173	273,499	On-Going	Utilities and janitorial have been underbudgeted, plus there have been steep increases in PG&E, EBMUD and Refuse.	Parks, Recreation, & Waterfront
Parks, Recreation, & Waterfront		Fair Work Week - Software	10,000	10,000	One-Time	Software needed to manage scheduling and retention requirements.	Parks, Recreation, & Waterfront
Parks, Recreation, & Waterfront		Camp Scholarships & DEI programs	355,811	230,000	One-Time	General fund support to Camps Fund to cover the costs of scholarships and DEI programs.	Parks, Recreation, & Waterfront
Parks, Recreation, & Waterfront		Summer Lunch Food Costs	39,323	39,323	On-Going	Support the Summer Lunch food program.	Parks, Recreation, & Waterfront
Parks, Recreation, & Waterfront		Cazadero Riverbed Erosion	300,000	-	One-Time	River wall eroding camp property. Assumes 50/50 share with Caz Perf Arts Camp, total cost is \$600K.	Parks, Recreation, & Waterfront
Parks, Recreation, & Waterfront		South Cove Seawall-Planning Only	250,000	-	One-Time	Funding to retain a specialized marine structural engineering firm to begin the investigation on replacement methods and permitting needs for the Seawall. Planning process may help in seeking grants. Current estimated construction cost of \$4-5 million.	Parks, Recreation, & Waterfront
Police		Fair Impartial Policing (FIP) Training	100,000	100,000	On-Going	FIP enhanced Training (RPS)	Police
Police		Wellness Fund	50,000	50,000	On-Going	Critical Incident Stress Contract, Peer Support Team, and emerging wellness needs.	Police
Police		Recruitment Funding	125,000	175,000	One-Time	Recruiting, Advertising, and Marketing firm specializing in public safety	Police
Police		Early Intervention System (EIS) subscription service	100,000	100,000	On-Going	Ongoing subscription service for EIS software	Police
Police		Community Service Officers	-	-	On-Going	Convert Limited Term to Permanent positions (6 CSO Officers and 1 CSO Supervisor)	Police

Fiscal Years 2025 and 2026 Adopted Budget General Fund Supported Requests and Referrals by Department (Continued)

Requestor	Budget Referral	Expenditure Type/Description	FY 2025 Adopted Funding	FY 2026 Adopted Funding	Type of Request	Reason for Request	Lead Department
Public Works		Restrooms in Right of Way	105,000	105,000	On-Going	Maintenance for one restroom in the right of way.	Public Works
Public Works		ADA Transition Plan Implementation	-	250,000	On-Going	Requesting \$1.0 M annual contribution towards citywide ADA spending for FY 25 and FY 26.	Public Works
Public Works		Citywide Bicycle and Pedestrian and Traffic Calming projects (and Bus Shelters/Benches) - Funded by Future TNC Tax Annual Revenues	120,000	120,000	On-Going	Maintenance of bus shelters/benches	Public Works
Kesarwani, Wengraf, Taplin, and Humbert	X	Publicly Accessible Permanent Bathroom at James Kenney Park	160,000	-	One-Time	Renovate an existing bathroom at the James Kenney Community Center to make it ADA compliant and permanently accessible to members of the general public who visit the park.	Parks, Recreation, & Waterfront
Mayor Arreguin	X	Supply Bank School Supply Distribution	35,000	35,000	One-Time	To support providing essential school supplies to Berkeley families.	Health, Housing, & Community Services
Mayor Arreguin	X	Cesar Chavez Solar Calendar Maintenance	10,000	-	One-Time	Fund Kala Art Institute, the fiscal sponsor for the Chavez/Huerta Tribute Site, for the continued purpose of employing grounds keepers and providing the resources needed for the maintenance of the Cesar Chavez/ Dolores Huerta Solar Calendar Site until May/June 2026.	City Manager's Office - Office of Economic Development
Hahn, and Wengraf	X	Co-Sponsorship and Budget Referral for the Solano Avenue Stroll	10,000	10,000	One-Time	Solano Avenue Stroll; to support the September 2024 and 2025 events.	City Manager's Office - Office of Economic Development
Taplin	X	Berkeley Junior Jackets Capacity-Building Grant	150,000	150,000	One-Time	To provide Young Lives Matter Foundation, Inc. with funding for two years of operating costs for the Berkeley Junior Jackets Football and Cheer youth sports program.	City Manager's Office Reimagining Public Safety

Fiscal Years 2025 and 2026 Adopted Budget General Fund Supported Requests and Referrals by Department (Continued)

Requestor	Budget Referral	Expenditure Type/Description	FY 2025 Adopted Funding	FY 2026 Adopted Funding	Type of Request	Reason for Request	Lead Department
Taplin and Humbert	X	Vision Zero Rapid Response on Bicycle Boulevards	200,000	-	One-Time	Pilot implementation of Neighborhood Bikeway standards and Complete Streets interventions on Heinz Avenue and the intersection with Seventh Street, and prioritizing implementation on Bicycle Boulevards on High Injury Streets and/or the Equity Priority Area	Public Works
Taplin	X	Waterside Workshops Emergency Recovery Grant	82,000	-	One-Time	Support youth enrichment and climate resilience programs following revenue losses due to construction and street closures on Bolivar Drive.	City Manager's Office
Hahn and Taplin	X	Fund Small Sites Program to Acquire, Rehabilitate, and Protect Existing Small Scale Housing	5,000,000	5,000,000	One-Time	Housing Trust Fund (FY25 - \$2,500,000 & FY26 - \$2,500,000), and Measure U1 (FY25 - \$2,500,000 & FY26 - \$2,500,000).	Health, Housing, & Community Services
Hahn and Taplin	X	Fund Small Sites Program to Acquire, Rehabilitate, and Protect Existing Small Scale Housing	-	-	One-Time	\$200,000 in FY25 and \$150,000 in FY26 (total of \$350,000 over two years) "Capacity Building" grants to the Bay Area Community Land Trust to support expanded participation in the City's Small Sites Program.	Health, Housing, & Community Services
Hahn	X	CARE Program for Berkeley Fire	110,000	40,000	One-Time	\$40,000 per year for Pilot Project to Screen for Cancer; \$70,000 in FY25 (Furniture, Fixtures, and Equipment) upgrades to all Fire Stations; consider other items as part of AA01	Fire
Hahn	X	CARE Program for Berkeley Fire	103,000	206,000	On-Going	Fire Mechanic	Fire
Wengraf, Taplin, and Hahn	X	\$70,000 to Evaluate Pedestrian Safety and Implement Solutions on Euclid Avenue between Eunice Street and Bay View Place	70,000	-	One-Time	Evaluate Pedestrian Safety and Implement solutions on the short stretch of Euclid Ave between Eunice Ave and Bay View Place, including the crossings at Eunice and between Codornices Park and the Jane Hammond Field and the Berkeley Rose Garden and west side of Euclid.	Public Works

Fiscal Years 2025 and 2026 Adopted Budget General Fund Supported Requests and Referrals by Department (Continued)

Requestor	Budget Referral	Expenditure Type/Description	FY 2025 Adopted Funding	FY 2026 Adopted Funding	Type of Request	Reason for Request	Lead Department
Wengraf	X	Crossing Guard for Cragmont School	22,000	22,000	One-Time	Crossing Guard for Cragmont Elementary School at the intersection of Regal Rd. and Spruce Street.	Public Works
Wengraf, Humbert, and Taplin	X	City of Berkeley Annual Holocaust Remembrance Day	7,000	7,000	One-Time	City of Berkeley's Annual Holocaust Remembrance Day Program.	City Manager's Office - Office of Economic Development
Wengraf	X	Equipment for Hybrid Commission Meetings	110,000	-	One-Time	Infrastructure costs to conduct hybrid city commission meetings.	Information Technology / City Clerk
Wengraf	X	Civic Center Plan Phase III – Advancing Pre-Design & Construction Activities for Berkeley's Maudelle Shirek and Veterans Buildings	300,000	-	One-Time	Civic Center Plan Phase III.	Public Works
Kesarwani	X	RFP for Food Security Non-Profits	200,000	200,000	One-Time	RFP for Food Security Non-Profits	Health, Housing, & Community Services
Mayor Arreguin	X	UC Theater Concert and Careers Program	50,000	50,000	One-Time	Workforce training program for high school and college age youth to learn concert promotion, management and music industry. City has funded since 2017.	City Manager's Office - Office of Economic Development
Hahn and Humbert	X	Budget Referral and Technical Support for the Aurora Theatre Company	150,000	-	One-Time	One-time emergency grant of up to \$150,000 to the Aurora Theatre Company, pending information from staff about the availability of existing and other resources to support the organization. Conditioned on Aurora developing and submitting to the City a viable fiscal recovery plan within 9 months.	City Manager's Office - Office of Economic Development
Humbert and Bartlett	X	Additional Security Cameras at Intersections Experiencing Increased Violent Crime	150,000		One-Time	To install additional security cameras in District 3 and 8	Public Works
Hahn, Wengraf, Taplin, and Humbert	X	Funding to Protect Pedestrian Safety on Upper Marin Avenue	-	-	One-Time	Study and implementation of traffic control measures on upper Marin Avenue to address urgent safety needs for pedestrians. Reallocate up to \$200k from Hopkins project for this purpose.	Public Works

Fiscal Years 2025 and 2026 Adopted Budget General Fund Supported Requests and Referrals by Department (Continued)

Requestor	Budget Referral	Expenditure Type/Description	FY 2025 Adopted Funding	FY 2026 Adopted Funding	Type of Request	Reason for Request	Lead Department
Community Agency		Rising Sun Center for Opportunity	50,000	50,000	One-Time	Construction apprenticeship readiness program that offers intensive hands-on training along with a full year of job placement support and comprehensive wraparound services.	Health, Housing, & Community Services
Community Agency		Toolworks Inc/Lifelong- Site Based Tenancy Sustaining Services	47,665	47,665	One-Time	Provide case management to residents at UA Homes (74 units) and Erna P. Harris (34 units)	Health, Housing, & Community Services
Community Agency		Berkeley Flea Market	72,000		One-Time	To support maintenance and operations of the Flea Market given financial deficit and to create opportunities for staffing and programming augmentation to achieve financial stabilization	Planning

Community Profile

The City of Berkeley is located in Alameda County on the east side of the San Francisco Bay approximately ten (10) miles east of San Francisco. The City encompasses a total area of approximately 17 square miles, including land and aquatics. The estimated population, as of January 1, 2024, is 125,327 - the highest population density of any city in the East Bay.

Government Structure and City Services

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

The City employs approximately 1,742 full-time equivalent employees. The City provides a full range of services exceeding that of most similarly-sized cities in California. Services include public safety (police and fire); sanitation and sewer; waste management; leisure (parks, recreation and marina); health, housing and community services, including City funded health clinics and mental health services; animal control; public improvements; planning and zoning; general and administrative services; and library services. In addition, the City's reporting entity includes the financial activities of the Rent Stabilization Board.

History

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

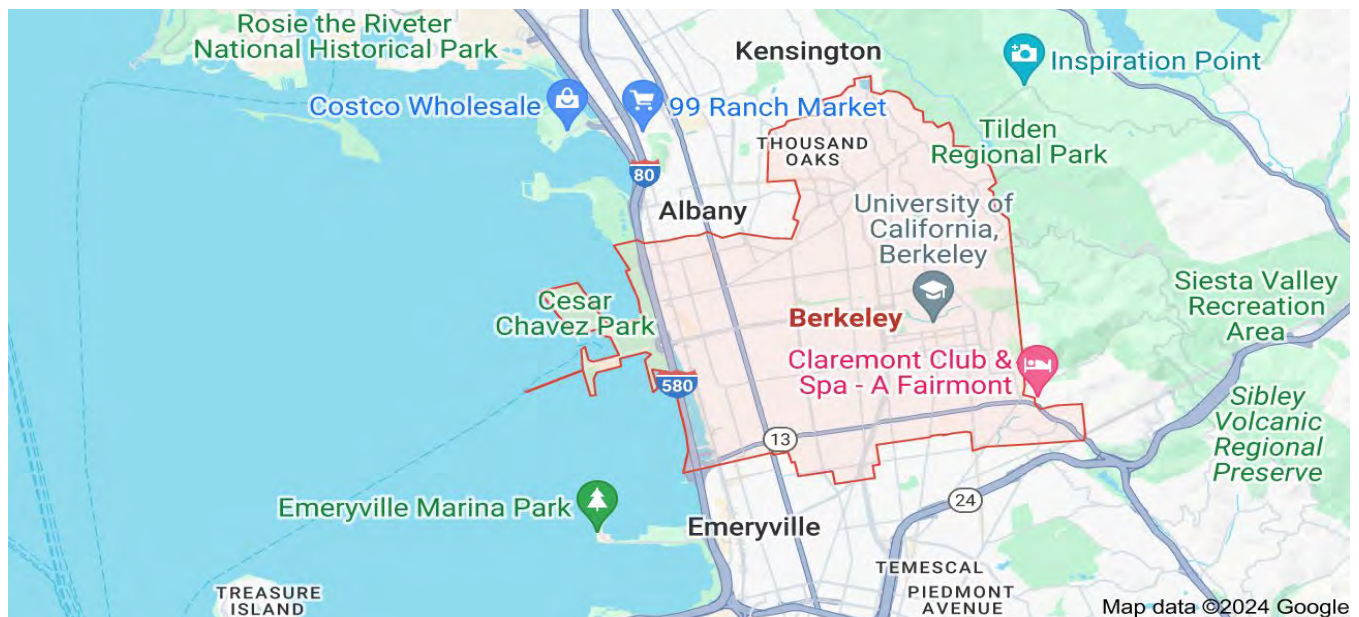
The City of Berkeley recognizes that the community was built on the territory of xučyun (Huchiun (Hooch-yoon)), the ancestral and unceded land of the Chochenyo (Cho-chen-yo)-speaking Ohlone (Oh-low-nee) people, the ancestors and descendants of the sovereign Verona Band of Alameda County.

The California Gold Rush of 1849 brought an influx of people to the area and in the 1850s, former cattle farms were turned in small family farms with a community of settlers developing an area close to the shores of the bay known as Ocean View. In the 1860s, the College of California moved from Oakland (to the current location of the University of California campus) and created the College Homestead Association to buy and sell land in the emerging town of Berkeley. (The moniker "Berkeley" is attributed to Bishop George Berkeley, the English poet who penned "Westward the course of empire takes it way.") The development of a steam rail line built on Shattuck Avenue helped spur economic growth and the creation of the downtown business district, with population growing to 50,000 by 1912. The Berkeley Pier was built in 1926, followed by the Rose Garden and the Berkeley Marina, both created as part of the Great Depression New Deal. World War II led to the development of wartime defense industry, especially shipbuilding, as well as UC Berkeley scientist playing pivotal roles in developing atomic weapons. The 1960s

ushered in a time of protests and the establishment of Berkeley's reputation for progressive political activism, a trait that continues to this day and is associated with Berkeley's identity.

Location

The City of Berkeley is included within the combined statistical area of San Jose-San Francisco-Oakland, making it the nation's fifth-largest metropolitan region, with a population of 9.5 million. At the geographic midpoint of the Greater Bay Area, Berkeley is 20 minutes from San Francisco and close to population centers in Contra Costa County, San Jose and the Silicon Valley. The City is defined to a large degree, both culturally and economically, by the presence of the University



Population

The City of Berkeley's population is fairly stable, with minimal annual growth. The population increased by 5% over the last ten years, from 111,913 in 2014 to 125,327 in 2024. However, the population significantly increases during certain times of the year with visitors and students, with an enrollment of 45,307 at the University of California.

Arts and Culture

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

Education

While most of the facilities are under the umbrella of the Berkley Unified School District, the City has within its boundaries 11 public elementary schools, 3 public middle schools, 2 public high schools (Berkeley High School & B-Tech,) 1 adult school, 1 public charter school, 6 Accrediting Commission for Schools, Western Association of Schools and Colleges (ACS WASC) private elementary/secondary schools (4 Private; 2 Religious), and 5 Western Association of Senior College and University Commission colleges (in addition to the University of California Berkeley and Berkeley City College). Public school enrollment totaled 9,073 as of June 30, 2023. An estimated 75.4% of the population have a Bachelor’s Degree or higher.

Local Economy

Berkeley’s top 25 employers, by number of employees, is reflective of the city’s diverse economy. Top employers include four in the healthcare sector and four in the education sector, including UC Berkeley, one of the city’s main economic engines. There are also a few large private sector corporations in Berkeley, notably Bayer and Meyer Sound. Two startups also made it onto the 2023 list: Upside Foods and Twelve. As noted, the City is home to the main campus of the University of California. With 45,699 students for Fall 2023 (33,078 undergraduates and 12,621 graduate students) and approximately 13,213 employees, the University provides a high degree of economic stability for the City and has spurred growth in the high technology and biotechnology sectors. The City’s top ten employers, listed in alphabetical order below, employ about 25,500 employees. The City’s property tax base is also diverse, with the top ten property taxpayers accounting for 6% of total assessed valuation.

Top Ten Employers

Company	Sector
Bayer Corporation	Biotech
Berkley Bowl Produce	Food and Beverage
Berkeley Unified School District	Education
City of Berkeley	Government
Kaiser Permanente Medical Group	Healthcare
Lawrence Berkeley National Lab	Laboratory
Lifelong Medical Care	Healthcare
Siemens Corporation	Manufacturing/ R&D
Sutter East Hospitals	Healthcare
University of California Berkeley	Education

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

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

Parks and Recreation

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

- ▶ 54 parks, 105 walking trails, 17 acres of off leash dog parks; 242 acres of open space;
- ▶ More than 80 acres of state park and easy access to 2,077-acre Tilden Park and portions of the San Francisco Bay Trail, Shorebird Nature Center and Classroom;
- ▶ 63 play areas, 36 picnic areas, 2 pools, 3 resident summer camps (including 2 outside of the City's boundaries), 2 skateboard parks, 1 Adventure Playground, 49 sports courts and 15 sports fields, and 38 public restrooms;
- ▶ A public marina with berths for 1,000 boats, a small-boat launch ramp, and 3 public small boat docks;
- ▶ A municipal urban forest of 35,000 public street and park trees; 152 landscaped street medians and triangles and 6 community gardens; and
- ▶ 2 senior service facilities that provide activities, meals, and social services

Transportation and Infrastructure

Two interstate highways and a transcontinental rail line pass through the City limits; three major airports including Oakland International (12 mi), San Francisco International (20 mi), and San Jose International (45 mi) and three principal shipping ports of Oakland (6 mi), Richmond (8 mi), and San Francisco (12 mi) are in close proximity and contribute to economic vitality.

Utilities

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

Facts at a Glance

Date of incorporation April 4, 1878	Education⁽¹⁾ Population 25 years and over with Bachelor's degree: 31.1% Graduate/professional degree: 44.4%	Community Assets⁽²⁾ Fire: 7 stations, 14 fire trucks Libraries: 1 branch and 4 branches Parking: 3 garages with 1,249 spaces Police: 2 stations Public Works: 215 miles of streets, 8,036 streetlights, 145 traffic signals, 375 miles of sidewalk Recreation: 54 parks, 3 overnight camps, 2 public swimming pools and 7 community centers, 1,032 berths
Type of city Charter City	Number of registered voters⁽³⁾ 73,832	
Form of government Council/Manager	Unemployment Rate⁽⁴⁾ California: 4.9% Alameda County: 4.5% City of Berkeley: 4.0%	
Number of employees 1,747 full-time equivalent positions	Income⁽⁵⁾ Mean household income: \$149,823 Median household income: \$98,086 Per capita: \$63,614	Schools Berkeley Unified School District includes 3 preschools, 11 elementary schools, 3 middle schools, 1 large comprehensive high school with over 3,000 students, a continuation high school and an adult school.
Area 17 square miles	Housing⁽⁶⁾ Total housing units: 53,508 Occupied housing units: 91.2% Percent owner occupied: 40.9% Percent renter occupied: 59.1% Median value of owner-occupied housing units: \$1,280,300/ Median gross rent: \$2,067 ⁽⁹⁾	

⁽¹⁾ California State Dept. of Finance, 2023 American Community Survey (1-year estimates)

⁽²⁾ City of Berkeley Annual Comprehensive Financial Report FY23

⁽³⁾ Alameda County Registrar of Voters

⁽⁴⁾ City of Berkeley Office of Economic Development Citywide Economic Dashboard/State of California Employment Development Department (EDD), Y Charts, Labor Market Information (LMI-EDD), December 2023

⁽⁵⁾ California State Dept. of Finance, California State Dept. of Finance, 2023 American Community Survey (1-year estimates) (adjusted for inflation in 2023 dollars)

⁽⁶⁾ California State Dept. of Finance, 2023 American Community Survey (1-year estimates)

Population⁽⁷⁾	Median Age⁽¹⁰⁾	Assessed Valuation of Taxable Property⁽¹¹⁾
125,327	32.9 years	\$26,712,286
45,307 UC Enrollment		
Percentage Foreign Born: 23.0% ⁽⁸⁾	Ethnicity⁽¹²⁾	Taxable Transactions (in thousands)⁽¹³⁾
	Hispanic or Latino: 12.1%	Retail and Food Services: \$1,196,586
	White alone, Not Hispanic or Latino: 51.9%	Total Transactions: \$1,598,273
	Black alone, Not Hispanic or Latino: 7.5%	
	American Indian and Alaska Native alone, Not Hispanic or Latino: 0.2%	
	Asian alone, Not Hispanic or Latino: 20.7%	
	Native Hawaiian and Other Pacific Islander alone, Not Hispanic or Latino: 0.2%	
	Some other race alone, Not Hispanic or Latino: 0.8%	
	Two or more races alone, Not Hispanic or Latino: 6.6%	

⁽⁷⁾ California State Dept. of Finance as of 1/1/24, City of Berkeley Annual Comprehensive Financial Report FY23/ University of California, 6/30/23

⁽⁸⁾ California State Dept. of Finance, 2023 American Community Survey (1-year estimates)

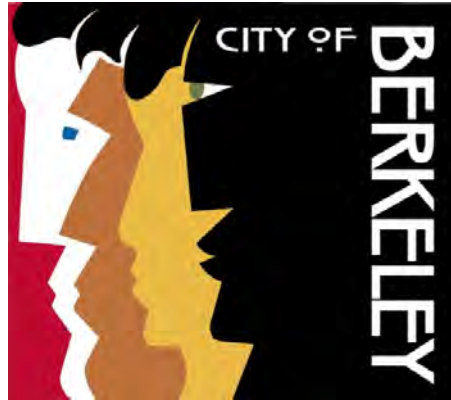
⁽⁹⁾ United States Census Bureau, 2018-2022

⁽¹⁰⁾ California State Dept. of Finance, 2018-2022 American Community Survey (5-year estimates)

⁽¹¹⁾ California State Dept. of Finance as of 1/1/24, City of Berkeley Annual Comprehensive Financial Report FY23/ Alameda County Auditor - Controller's Office

⁽¹²⁾ California State Dept. of Finance, 2018-2022 American Community Survey (5-year estimates)

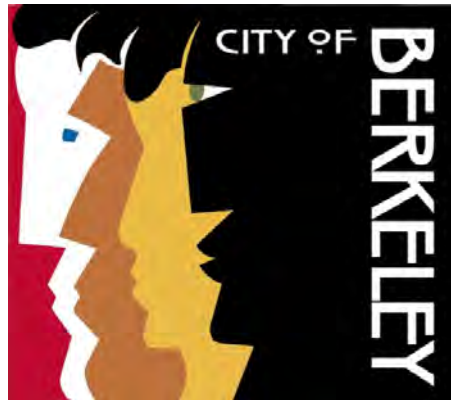
⁽¹³⁾ California State Department of Tax and Fee Administration, 2023





Introduction



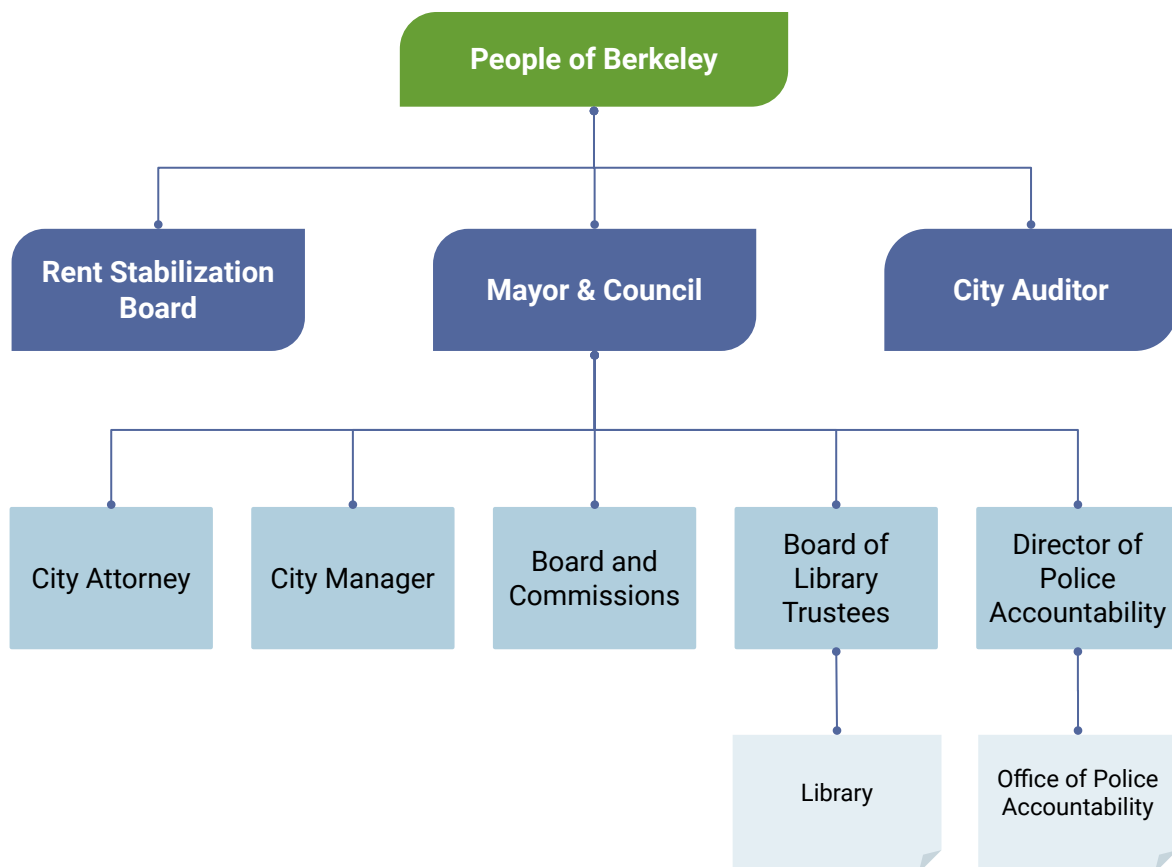


Organizational Structure

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.

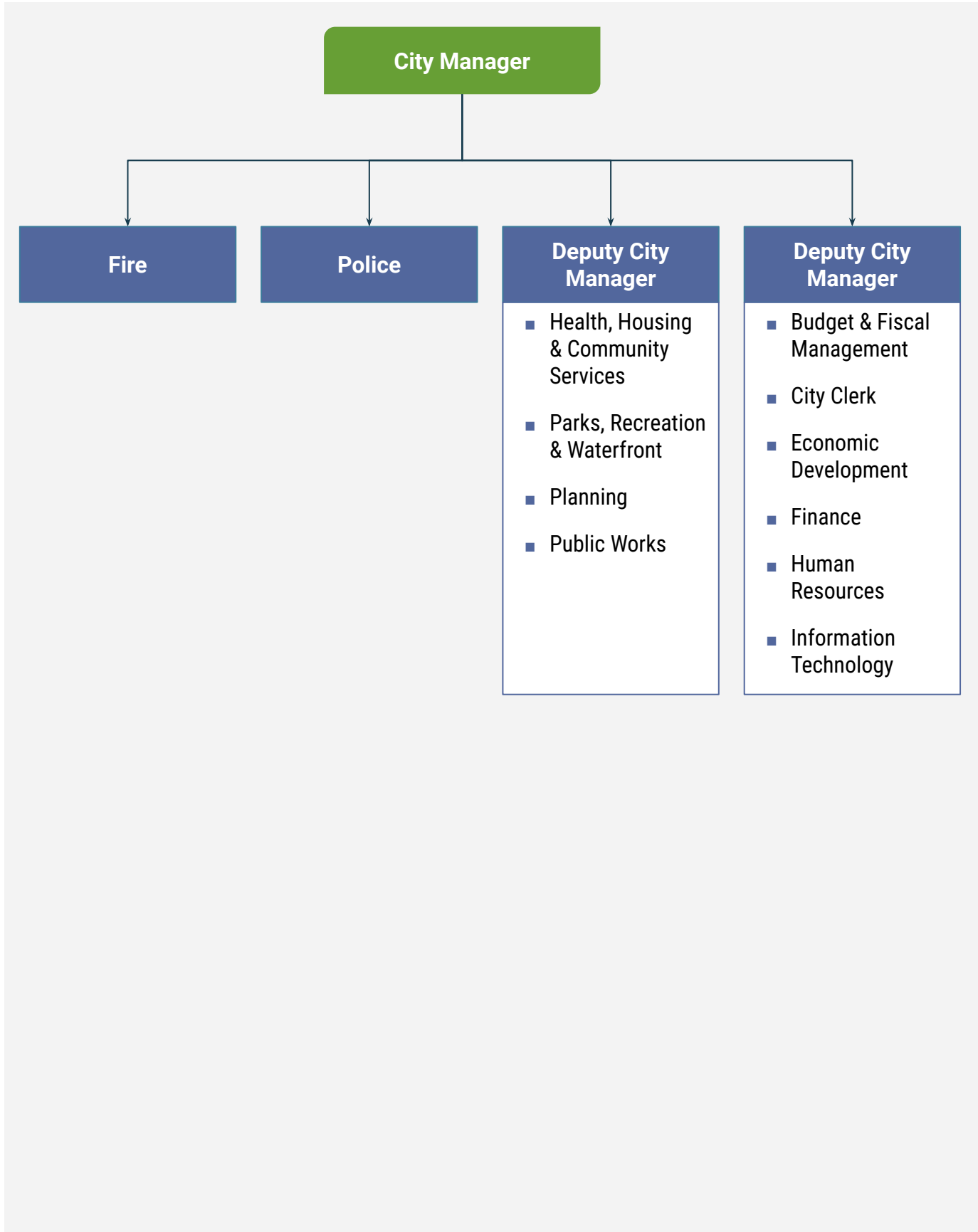
The Mayor and Council select and confirm the City Manager, who acts as a Chief Executive Officer for the rest of the City government. The City Manager is responsible for the administration of City services and programs, enforcement of the City's Municipal Code and ordinances, and preparation of the annual 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.



Elected

Appointed
by Council

Organizational Chart



Budget Process

Budget Process

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

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

Budget Preparation

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

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

FY 2025-2026 Biennial Budget Development Schedule

Date	Lead Entity	Action Item/Deliverable/Topic
December 4, 2023 - January 12, 2024	Budget Office	Development of FY 2025 & FY 2026 Baseline Budget
January 29, 2024	Budget Office	Issue FY 2025 & FY 2026 Biennial Budget Instructions
February - March 2024	Budget Office/ Departments	City Manager Meetings with Departments
March 1, 2024	Departments	Department Budget Book Narrative, Strategic Plan, and Performance Measures Due to Budget Office
March 1 - April 29, 2024	Budget Office	Budget Book and Capital Improvement Book Production
March 18, 2024	Departments	Initial CIP Budget and Projects Submittals Due
April 1, 2024	Finance	Finance provides Budget Office with General Fund Revenue section for Proposed Budget Book
May 7, 2024	Council	Council Meeting for Initial Council Budget Referrals
May 7, 2024	Council, HHCS	Public Hearing on CDBG/ESG Annual Action Plan and proposed funding allocations to community agencies
May 8-9 and May 13, 2024	Budget and Finance Policy Committee (BFPC)	FY25/26 Proposed Budget Overview and Department Budget Presentations
May 14, 2024	Council	2024 City Council Referral Prioritization Process Using Re-Weighted Range Voting (RRV). Reimagining Public Safety Update.
May 21, 2024	Council	Council Meeting for Final Council Budget Referrals and FY25/26 Proposed Budget presentation
May 22, 2024	BFPC	Discussion on FY25/26 Proposed Budget
June 4, 2024	Council	FY25/26 Proposed Budget and FY25-29 CIP
June 5, 2024	BFPC	Discussion on FY25/26 Proposed Budget
June 19, 2024	BFPC	Recommendations on FY25/26 Proposed Budget
June 25, 2024	Council	FY25/26 Budget Adoption, including CIP. Approval of FY25 AAO and Tax Rate.

Basis of Budgeting

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

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

Budgetary Control

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

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.





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.





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.

Fiscal Year 2025:					
Fiscal Year 2025	Revenue	Expenditures	Transfers In	Transfers Out	Results from Operations
General Fund	\$ 269,222,177	\$ 257,493,240	\$ 10,955,777	\$ 34,949,480	\$ (12,264,766)
Special Revenue Funds	110,558,880	156,492,708	(543,622)	8,478,454	(54,955,904)
Grants Funds	46,725,053	52,125,000	-	-	(5,399,947)
Capital Projects Funds	500,192	36,394,689	34,099,209	984,687	(2,779,975)
Enterprise Funds	132,192,247	161,162,579	90,501	1,465,519	(30,345,350)
Internal Service Funds	15,261,978	56,252,723	36,484,662	496,355	(5,002,438)
Debt Service Funds	5,030,172	13,363,356	2,507,384	-	(5,825,800)
Successor Agency	-	57,120	-	-	(57,120)
Agency Funds	3,744,836	5,176,964	201,501	273,854	(1,504,481)
Other Funds	6,965,175	7,939,208	-	-	(974,033)
Trust Funds	3,066	213,777	951,940	-	741,229
Totals	\$ 590,203,776	\$ 746,671,364	\$ 84,747,352	\$ 46,648,349	\$ (118,368,585)

Fiscal Year 2026:					
Fiscal Year 2026	Revenue	Expenditures	Transfers In	Transfers Out	Results from Operations
General Fund	\$ 279,857,303	\$ 267,631,849	\$ 10,664,269	\$ 35,037,109	\$ (12,147,386)
Special Revenue Funds	113,827,888	153,777,402	4,456,894	3,478,970	(38,971,590)
Grants Funds	47,297,790	50,686,369	-	-	(3,388,579)
Capital Projects Funds	500,192	29,955,602	33,490,788	984,687	3,050,691
Enterprise Funds	137,308,507	157,690,311	90,501	1,465,519	(21,756,822)
Internal Service Funds	15,261,978	55,049,107	36,480,712	504,847	(3,811,264)
Debt Service Funds	5,030,172	13,363,356	2,507,384	-	(5,825,800)
Successor Agency	-	57,120	-	-	(57,120)
Agency Funds	3,767,045	4,799,642	201,501	273,854	(1,104,950)
Other Funds	6,965,175	8,047,595	-	-	(1,082,420)
Trust Funds	3,066	213,777	951,940	-	741,229
Totals	\$ 609,819,116	\$ 741,272,130	\$ 88,843,989	\$ 41,744,986	\$ (84,354,011)

Revenue History by Category									
	Actual FY 2022	Actual FY 2023	Est. Actual FY 2024	Budgeted FY 2024	Adopted FY 2025	Change %	Adopted FY 2026	Change %	
Secured Property Taxes	\$ 70,657,482	\$ 79,260,689	\$ 84,850,061	\$ 84,725,717	\$ 89,887,496	6.1%	\$ 93,033,558	3.5%	
Supplemental Taxes	2,317,723	3,561,752	2,842,273	3,400,000	3,400,000	0.0%	3,400,000	0.0%	
Unsecured Property Taxes	4,422,414	3,830,697	4,506,444	3,806,995	4,648,038	22.1%	4,648,038	0.0%	
Property Transfer Taxes	42,901,750	22,878,336	18,547,513	22,873,786	19,000,000	(16.9%)	21,000,000	10.5%	
Property Transfer Tax – Measure P	20,591,313	10,199,580	5,274,946	10,189,500	6,199,580	(39.2%)	6,509,559	5.0%	
Sales Tax	18,928,278	19,194,971	18,717,040	19,654,225	18,884,235	(3.9%)	19,243,357	1.9%	
Soda Tax	1,025,800	1,162,310	1,089,939	1,147,387	1,147,387	0.0%	1,147,387	0.0%	
Utility Users Taxes	14,750,065	17,634,565	17,209,441	17,454,320	17,700,000	1.4%	17,700,000	0.0%	
Transient Occupancy Taxes	5,727,046	7,477,911	6,984,977	8,374,588	7,688,065	(8.2%)	7,918,707	3.0%	
Short-Term Rentals	1,295,798	1,372,439	1,464,946	1,400,000	1,400,000	0.0%	1,400,000	0.0%	
Business License Taxes	20,403,975	21,854,193	23,760,689	21,560,783	23,664,000	9.8%	24,137,280	2.0%	
Recreational Cannabis	1,250,792	997,572	152,834	1,000,000	18,000	(98.2%)	50,000	177.8%	
Measure U1	4,913,872	5,844,564	6,266,786	5,900,000	6,500,000	10.2%	6,200,000	(4.6%)	
Other Taxes	3,790,088	5,455,887	5,299,217	4,453,059	5,453,059	22.5%	10,453,059	91.7%	
Vehicle In Lieu Taxes	15,006,003	16,659,665	17,875,821	17,811,134	18,851,257	5.8%	19,511,051	3.5%	
Parking Fines – Regular Collections	4,765,819	5,875,858	6,032,666	5,800,000	5,800,000	0.0%	5,800,000	0.0%	
Moving Violations	156,253	149,420	166,152	132,600	132,600	0.0%	135,252	2.0%	
Ambulance Fees	3,833,730	5,143,120	7,910,668	5,350,779	7,734,813	44.6%	7,234,813	(6.5%)	
Interest Income	9,466,702	19,856,368	23,277,670	10,337,245	15,011,034	45.2%	14,011,034	(6.7%)	
Franchise Fees	2,347,844	2,602,647	2,375,849	2,057,700	2,247,528	9.2%	2,247,528	0.0%	
Indirect Cost Reimbursement	5,074,695	6,758,577	6,849,592	6,104,970	7,031,624	15.2%	7,172,256	2.0%	
Other Revenues	440,025,627	375,645,688	377,780,111	301,638,030	327,805,060	8.7%	336,866,237	2.8%	
Total Revenues	\$ 693,653,069	\$ 633,416,809	\$ 639,235,635	\$ 555,172,818	\$ 590,203,776	6.3%	\$ 609,819,116	3.3%	
Operating Transfers In	133,592,690	88,827,562	78,153,644	97,411,398	84,747,352	(13.0%)	88,843,989	4.8%	
	\$ 827,245,759	\$ 722,244,371	\$ 717,389,279	\$ 652,584,216	\$ 674,951,128	3.4%	\$ 698,663,105	3.5%	

Expenditure History by Category								
	Actual FY 2022	Actual FY 2023	Est. Actual FY 2024	Budgeted FY 2024	Adopted FY 2025	Change %	Adopted FY 2026	Change %
Salaries & Benefits	\$ 302,122,654	\$ 318,727,851	\$ 334,306,613	\$ 342,834,712	\$ 380,329,074	10.9%	\$ 390,853,564	2.8%
Services & Materials	128,644,830	143,931,943	156,830,099	140,793,216	151,208,430	7.4%	143,814,867	(4.9%)
Capital Outlay	64,029,565	31,023,860	43,303,785	86,616,435	72,356,340	(16.5%)	61,388,212	(15.2%)
Internal Services & All Other	89,764,541	101,119,613	104,900,964	109,081,051	142,777,520	30.9%	145,215,487	1.7%
Total Expenditures	\$ 584,561,590	\$ 594,803,267	\$ 639,341,461	\$ 679,325,414	\$ 746,671,364	9.9%	\$ 741,272,130	(0.7%)
Operating Transfers Out	88,339,845	76,119,329	62,148,813	54,039,639	46,648,349	(13.7%)	41,744,986	(10.5%)
	\$ 672,901,435	\$ 670,922,596	\$ 701,490,274	\$ 733,365,053	\$ 793,319,713	8.2%	\$ 783,017,116	(1.3%)

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	\$ 89,887,496	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 89,887,496
Supplemental Taxes	3,400,000	-	-	-	-	-	-	3,400,000
Unsecured Property Taxes	4,648,038	-	-	-	-	-	-	4,648,038
Property Transfer Taxes	19,000,000	-	-	-	-	-	-	19,000,000
Property Transfer Tax – Measure P	6,199,580	-	-	-	-	-	-	6,199,580
Sales Tax	18,884,235	-	-	-	-	-	-	18,884,235
Soda Tax	1,147,387	-	-	-	-	-	-	1,147,387
Utility Users Taxes	17,700,000	-	-	-	-	-	-	17,700,000
Transient Occupancy Taxes	7,688,065	-	-	-	-	-	-	7,688,065
Short-Term Rentals	1,400,000	-	-	-	-	-	-	1,400,000
Business License Taxes	23,664,000	-	-	-	-	-	-	23,664,000
Recreational Cannabis	18,000	-	-	-	-	-	-	18,000
Measure U1	6,500,000	-	-	-	-	-	-	6,500,000
Other Taxes	5,453,059	-	-	-	-	-	-	5,453,059
Vehicle In Lieu Taxes	18,851,257	-	-	-	-	-	-	18,851,257
Parking Fines – Regular Collections	5,800,000	-	-	-	-	-	-	5,800,000
Moving Violations	132,600	-	-	-	-	-	-	132,600
Ambulance Fees	7,734,813	-	-	-	-	-	-	7,734,813
Interest Income	13,500,000	221,280	-	500,000	786,688	-	3,066	15,011,034
Franchise Fees	1,822,528	-	-	-	425,000	-	-	2,247,528
Indirect Cost Reimbursement	7,031,624	-	-	-	-	-	-	7,031,624
Other Revenues	8,759,495	110,337,600	46,725,053	192	130,980,559	15,261,978	15,740,183	327,805,060
Total Revenues	\$ 269,222,177	\$ 110,558,880	\$ 46,725,053	\$ 500,192	\$ 132,192,247	\$ 15,261,978	\$ 15,743,249	\$ 590,203,776
Operating Transfers In	10,955,777	(543,622)	-	34,099,209	90,501	36,484,662	3,660,825	84,747,352
	\$ 280,177,954	\$ 110,015,258	\$ 46,725,053	\$ 34,599,401	\$ 132,282,748	\$ 51,746,640	\$ 19,404,074	\$ 674,951,128

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	\$ 93,033,558	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 93,033,558
Supplemental Taxes	3,400,000	-	-	-	-	-	-	3,400,000
Unsecured Property Taxes	4,648,038	-	-	-	-	-	-	4,648,038
Property Transfer Taxes	21,000,000	-	-	-	-	-	-	21,000,000
Property Transfer Tax – Measure P	6,509,559	-	-	-	-	-	-	6,509,559
Sales Tax	19,243,357	-	-	-	-	-	-	19,243,357
Soda Tax	1,147,387	-	-	-	-	-	-	1,147,387
Utility Users Taxes	17,700,000	-	-	-	-	-	-	17,700,000
Transient Occupancy Taxes	7,918,707	-	-	-	-	-	-	7,918,707
Short-Term Rentals	1,400,000	-	-	-	-	-	-	1,400,000
Business License Taxes	24,137,280	-	-	-	-	-	-	24,137,280
Recreational Cannabis	50,000	-	-	-	-	-	-	50,000
Measure U1	6,200,000	-	-	-	-	-	-	6,200,000
Other Taxes	10,453,059	-	-	-	-	-	-	10,453,059
Vehicle In Lieu Taxes	19,511,051	-	-	-	-	-	-	19,511,051
Parking Fines – Regular Collections	5,800,000	-	-	-	-	-	-	5,800,000
Moving Violations	135,252	-	-	-	-	-	-	135,252
Ambulance Fees	7,234,813	-	-	-	-	-	-	7,234,813
Interest Income	12,500,000	221,280	-	500,000	786,688	-	3,066	14,011,034
Franchise Fees	1,822,528	-	-	-	425,000	-	-	2,247,528
Indirect Cost Reimbursement	7,172,256	-	-	-	-	-	-	7,172,256
Other Revenues	8,840,458	113,606,608	47,297,790	192	136,096,819	15,261,978	15,762,392	336,866,237
Total Revenues	\$ 279,857,303	\$ 113,827,888	\$ 47,297,790	\$ 500,192	\$ 137,308,507	\$ 15,261,978	\$ 15,765,458	\$ 609,819,116
Operating Transfers In	10,664,269	4,456,894	-	33,490,788	90,501	36,480,712	3,660,825	88,843,989
	\$ 290,521,572	\$ 118,284,782	\$ 47,297,790	\$ 33,990,980	\$ 137,399,008	\$ 51,742,690	\$ 19,426,283	\$ 698,663,105

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	\$ 187,887,583	\$ 69,185,388	\$ 24,348,225	\$ 4,683,716	\$ 68,036,953	\$ 20,499,596	\$ 5,687,613	\$ 380,329,074
Services & Materials	33,245,339	29,569,441	16,536,940	4,527,855	40,878,043	21,324,597	5,126,215	151,208,430
Capital Outlay	853,786	17,790,000	2,064,099	18,734,679	26,808,314	5,693,462	412,000	72,356,340
Internal Services & All Other	35,506,532	39,947,879	9,175,736	8,448,439	25,439,269	8,735,068	15,524,597	142,777,520
Total Expenditures	\$ 257,493,240	\$ 156,492,708	\$ 52,125,000	\$ 36,394,689	\$ 161,162,579	\$ 56,252,723	\$ 26,750,425	\$ 746,671,364
Operating Transfers Out	34,949,480	8,478,454	-	984,687	1,465,519	496,355	273,854	46,648,349
	\$ 292,442,720	\$ 164,971,162	\$ 52,125,000	\$ 37,379,376	\$ 162,628,098	\$ 56,749,078	\$ 27,024,279	\$ 793,319,713

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	\$ 194,168,477	\$ 71,145,339	\$ 24,552,140	\$ 4,765,673	\$ 69,541,530	\$ 20,883,936	\$ 5,796,469	\$ 390,853,564
Services & Materials	34,348,711	28,863,069	15,104,394	3,719,804	36,893,824	19,736,641	5,148,424	143,814,867
Capital Outlay	853,786	13,486,049	2,064,099	13,617,678	25,661,138	5,693,462	12,000	61,388,212
Internal Services & All Other	38,260,875	40,282,945	8,965,736	7,852,447	25,593,819	8,735,068	15,524,597	145,215,487
Total Expenditures	\$ 267,631,849	\$ 153,777,402	\$ 50,686,369	\$ 29,955,602	\$ 157,690,311	\$ 55,049,107	\$ 26,481,490	\$ 741,272,130
Operating Transfers Out	35,037,109	3,478,970	-	984,687	1,465,519	504,847	273,854	41,744,986
	\$ 302,668,958	\$ 157,256,372	\$ 50,686,369	\$ 30,940,289	\$ 159,155,830	\$ 55,553,954	\$ 26,755,344	\$ 783,017,116

Summary of FY 2025 & FY 2026 Adopted Budget by Funding Source

Fund Description	Adopted FY 2024		Est. FY 2024 Actual		Adopted FY 2025		Adopted FY 2026	
	Revenue ^(b)	Expenses	Revenue ^(b)	Expenses	Revenue ^(b)	Expenses	Revenue ^(b)	Expenses
General Fund ^(a)								
GF Discretionary	\$ 266,418,342	\$ 276,548,971	\$ 273,448,846	\$ 285,346,245	\$ 273,404,098	\$ 285,550,055	\$ 284,047,716	\$ 296,120,772
GF - Payroll Deduction Trust	273,854	750,000	273,856	1,160,290	273,854	750,000	273,854	750,000
GF - Catastrophic Leave	-	-	-	394,811	-	-	-	-
U1 - Housing	4,900,000	7,027,248	6,844,565	14,247,885	6,500,000	6,142,668	6,200,000	5,798,189
Climate Equity Action	-	-	-	194,383	-	-	-	-
GF - Stabilization Reserves	-	-	7,486,574	-	-	-	-	-
GF - Catastrophic Reserves ^(a)	-	-	6,125,380	-	-	-	-	-
Special Revenue Funds								
Library - Tax	25,122,748	24,642,864	24,933,941	23,614,872	25,977,893	31,815,702	26,496,011	27,226,616
Library - Trans Based Reimbur	-	-	-	-	(5,000,000)	2,000,000	-	2,000,000
Library - Grants	68,420	67,526	112,686	106,361	68,420	67,526	68,420	67,526
Library - Friends & Gifts	105,000	150,000	167,736	145,014	150,000	150,000	150,000	150,000
Library - Foundation	100,000	200,000	165,717	220,228	100,000	200,000	100,000	200,000
Asset Forfeiture	55,000	201,000	7,919	94,910	55,000	201,000	55,000	201,000
Special Tax for Disabled	1,673,845	1,673,845	1,670,628	1,674,034	1,733,706	1,733,706	1,768,380	1,770,380
Workforce Investment Act	32,681	57,676	32,681	14,176	35,355	58,311	35,542	59,100
SEC 108 HUD Loan Grant Asst	626,723	587,612	591,825	568,148	626,723	1,183,612	626,723	1,183,612
Fund Raising Activities	43,000	64,048	259,477	46,436	43,000	50,333	43,000	51,222
Gilman Sport Field	531,000	297,279	289,990	296,992	587,500	318,415	595,331	327,550
Gilman Fields Reserve	175,000	-	75,000	-	150,000	-	150,000	-
Animal Shelter	45,000	52,480	46,194	16,800	45,000	52,480	45,000	52,480
Paramedic Assessment District	4,500,543	4,981,166	4,492,645	4,582,957	4,632,405	4,486,586	4,709,895	4,740,925
Domestic Violence Prevention	25,000	26,635	19,572	5,699	25,000	29,065	25,000	29,557
Affordable Housing Mitigation	-	2,998,899	10,716,307	11,835,766	6,086,371	28,694,717	6,086,371	28,708,619
Affordable Child Care	11,851	13,275	83,851	14,006	11,851	13,275	11,851	13,275
Inclusionary Housing Program ^(a)	-	610,282	224,955	254,258	220,809	712,265	220,809	718,432
Condo Conversion Program	196,000	122,348	133,059	40,907	313,220	509,478	313,220	510,819
Playground Camp	3,109,285	3,614,269	3,507,573	3,465,222	3,165,937	3,911,261	3,287,851	3,963,019
State Proposition 172 ^(a)	931,227	442,387	1,326,924	1,177,203	931,227	446,693	931,227	448,975

Summary of FY 2025 & FY 2026 Adopted Budget by Funding Source

Fund Description	Adopted FY 2024		Est. FY 2024 Actual		Adopted FY 2025		Adopted FY 2026	
	Revenue ^(b)	Expenses	Revenue ^(b)	Expenses	Revenue ^(b)	Expenses	Revenue ^(b)	Expenses
State Transportation Tax	6,696,569	5,868,962	7,067,449	4,695,761	6,684,448	7,954,591	6,684,448	7,764,859
CDBG	4,437,743	4,792,214	5,949,896	4,691,535	4,437,743	4,566,152	4,437,743	4,594,617
Rental Housing Safety Prog	1,783,780	2,356,542	2,786,754	1,855,334	1,783,780	2,657,072	1,783,780	2,627,557
Meas B - Local Streets and RDS	-	21,958	123,826	522,293	-	2,007,551	-	7,551
Meas B - Bike and Pedestrian	-	-	24,353	257,193	-	47,646	-	-
Meas B - Paratransit	-	36,797	(2)	119	-	36,797	-	36,797
Meas F - ALA CT VRF ST and RD	457,637	968,796	546,679	499,703	505,898	562,218	505,898	512,375
Meas BB - Local Streets and RD	6,750,147	10,085,614	7,943,104	7,675,598	7,990,480	9,586,869	7,990,480	7,277,314
Meas BB - Bike and Pedestrian	773,953	1,484,882	851,774	646,211	(864,497)	2,028,132	864,497	2,044,674
Meas BB - Paratransit	969,418	969,418	853,708	1,072,930	969,418	975,667	969,418	977,750
One Time Funding	-	-	1,458	-	-	-	-	-
Park Tax ^(a)	17,813,646	15,963,245	18,098,056	15,054,442	18,507,370	19,783,147	18,877,077	20,482,665
Street and Open Space Impr	-	200,000	509,610	-	-	200,000	-	200,000
Meas GG - Fire Preparation Tax	5,677,795	5,898,307	5,652,485	4,842,977	5,867,950	5,900,589	5,984,389	6,008,296
Street Lighting	2,240,939	3,217,318	2,238,430	2,362,159	2,240,939	3,252,909	2,240,939	3,255,594
Business Economic Development	150,000	156,387	94,184	6,122	150,000	156,387	150,000	156,387
Citywide RLF	-	-	6,722	-	-	-	-	-
Miles Lab	9,000	-	-	114,330	-	-	-	-
Employee Training	750,000	851,401	750,000	820,898	750,000	860,645	750,000	875,334
UC Settlement	-	4,931,696	4,507,873	3,375,061	3,059,636	5,111,175	3,151,425	5,169,181
Cultural Trust	-	110,372	293,373	672,320	-	116,780	-	119,854
Private Party Sidewalks ^(a)	100,000	100,000	310,755	319,359	100,000	100,000	100,000	100,000
Public Art	57,191	118,718	60,196	22,111	61,870	121,001	62,199	122,366
Lillie B. Wall Memorial ^(a)	-	-	735	-	-	-	-	-
Vital and Health Statistic	30,000	30,292	26,911	10,158	30,000	30,292	30,000	30,292
East Bay Public Utilities Comm	-	-	117	-	-	-	-	-
PERS Savings	2,151,632	-	4,698,239	44,049	-	-	-	-
Health State Aid Realignment	3,703,018	3,947,650	4,080,976	3,581,044	3,703,018	4,500,238	3,703,018	4,355,074
Tobacco Control	300,000	300,243	301,766	299,358	300,000	368,910	300,000	360,036
Mental Health State Aid Realig ^{(a) (c)}	2,710,000	4,031,749	3,408,611	3,591,147	2,710,000	5,276,500	2,710,000	5,367,256
City Optional Public Safety	250,000	272,292	411,464	80,405	250,000	272,394	250,000	272,448

Summary of FY 2025 & FY 2026 Adopted Budget by Funding Source

Fund Description	Adopted FY 2024		Est. FY 2024 Actual		Adopted FY 2025		Adopted FY 2026	
	Revenue ^(b)	Expenses	Revenue ^(b)	Expenses	Revenue ^(b)	Expenses	Revenue ^(b)	Expenses
ALA CT Abandoned Veh Abt Auth ^(a)	103,000	128,168	31,003	57,569	103,000	121,233	103,000	122,551
Measure FF - Public Safety	9,770,233	8,848,412	9,760,424	8,856,831	10,102,578	11,090,910	10,304,630	11,334,569
Fair Elections ^(a)	612,210	612,210	612,210	709,222	612,210	650,932	612,210	657,868
Grants Funds ^(a)								
Operating Grants - Federal	-	130,186	12,375	22,559	35,162	35,162	36,362	36,362
Operating Grants - State	63,475	976,688	3,110,617	1,475,874	975,688	8,260,364	975,688	7,974,529
Capital Grants - Federal ^(b)	-	-	-	3,280,599	-	-	-	-
Capital Grants - State ^(b)	562,500	750,000	729,329	497,347	562,500	750,000	562,500	750,000
Capital Grants - Local ^(a)	75,000	100,000	699,798	650,862	75,000	100,000	75,000	100,000
OTS DUI Enforsmt Educ Prg	150,000	137,060	206,147	234,531	150,000	145,074	150,000	149,321
HUD ^(a)	-	819,770	115,600	135,462	-	904,340	605,000	907,322
ESGP	-	273,659	2,557,953	485,159	-	235,744	207,000	235,870
Health (General)	1,994,586	2,216,057	1,965,248	2,045,269	2,107,834	2,753,296	2,113,978	2,482,390
Target Case Mgmt/Linkages ^(a)	350,000	1,046,552	317,202	799,764	-	1,507,317	-	1,521,661
Alameda County Tay Tip ^(a)	-	35,812	-	28,616	-	-	-	-
Mental Health Service Act	12,240,360	10,792,335	12,143,646	7,543,993	12,240,360	11,713,180	12,240,360	11,581,045
Health (Short/Doyle) ^(a)	6,422,700	6,504,323	3,977,940	4,677,504	6,422,700	7,506,568	6,422,700	7,552,479
Epsdt Expansion Proposal ^(a)	6,422,700	459,456	169,897	352,412	6,422,700	493,511	6,422,700	494,992
Alcoholic Bev Ctr Ots/Uc	50,000	55,639	1,029	-	50,000	58,644	50,000	60,237
Youth Lunch ^(a)	53,683	69,820	57,340	66,450	64,000	111,153	65,500	113,153
Sr. Nutrition (Title III) ^(a)	124,000	178,189	67,147	179,140	213,573	214,038	213,573	220,843
C.F.P. Title X ^(a)	200,000	160,967	119,438	135,416	200,000	203,566	200,000	206,432
Berk Unif Sch Dist Grant	486,188	363,548	110,736	105,001	508,148	216,521	508,148	222,045
Vector Control ^(a)	350,000	246,781	-	220,631	350,000	372,174	350,000	378,735
Alameda County Grants ^(a)	816,271	777,675	320,819	583,662	827,084	908,861	832,834	918,626
Sr Supportive Social Serv ^(a)	100,000	124,403	51,167	137,358	156,803	126,557	156,803	127,211
Family Care Support Prog ^(a)	112,766	88,321	74,228	106,659	188,274	91,307	188,274	92,441
CA Integrated Waste Mgmt	3,933	5,244	17,941	10,272	3,933	5,244	3,933	5,244
Housing Mitigation	-	1,126,763	185,331	183,485	-	1,126,763	-	1,126,763
Calhome Program	-	363,100	-	-	-	200,000	-	200,000
Community Action Program	281,777	281,777	324,705	281,546	281,777	283,416	281,777	284,776

Summary of FY 2025 & FY 2026 Adopted Budget by Funding Source

Fund Description	Adopted FY 2024		Est. FY 2024 Actual		Adopted FY 2025		Adopted FY 2026	
	Revenue ^(b)	Expenses	Revenue ^(b)	Expenses	Revenue ^(b)	Expenses	Revenue ^(b)	Expenses
One-Time Grant:No Cap Exp ^(a)	4,445,910	6,999,778	8,575,289	7,331,607	4,930,511	3,482,471	4,665,654	2,555,441
MTC	564,620	752,827	291,787	47,494	564,620	752,827	564,620	752,827
FEMA	1,306,400	959,326	983,576	1,041,697	1,306,400	657,133	1,306,400	657,133
Alameda County Waste Mgmt	360,000	345,000	450,983	348,352	360,000	345,000	360,000	345,000
State Dept Conserv/Recycling	32,000	32,000	94,270	11,213	32,000	32,000	32,000	32,000
Caltrans Grant	-	-	-	30,260	-	-	-	-
Shelter+Care HUD	6,461,774	6,461,774	2,811,969	6,249,384	6,461,774	6,644,440	6,461,774	6,693,929
Shelter+Care County	906,212	906,212	878,846	885,012	906,212	924,119	906,212	929,430
JAG Grant	50,000	55,650	123,619	59,292	50,000	58,989	50,000	60,759
Bio-Terrorism Grant	240,124	315,162	276,274	419,207	278,000	533,027	289,000	544,062
Local Housing Trust Fund	-	-	5,320	-	-	-	-	-
ARPA - Local Fiscal Recovery	-	3,647,011	9,648,642	5,589,589	-	372,194	-	373,311
Capital Projects Funds								
Capital Improvements	18,370,905	22,993,379	18,389,233	15,291,543	14,099,209	16,880,486	13,490,788	16,222,364
Phone System Replacement	449,408	449,408	449,408	238,283	-	449,408	-	449,408
Funds Replacement	-	3,372,446	298,017	1,910,154	-	2,807,857	-	2,817,732
Peg Access Facilities	-	100,000	121,741	-	-	100,000	-	100,000
Meas M - ST and WTRSHD Imprv	-	-	26,660	135,354	-	-	-	-
Meas G - Public Safety Bldg	-	-	189	-	-	-	-	-
Street Improvement	-	-	2,688	-	-	-	-	-
Park Acquisition Development	192	-	2,335	178	192	-	192	-
Income Housing Fund WBIP	-	-	5,052	-	-	-	-	-
Meas T1 - Infrstr and Fac	20,500,000	18,091,805	867,985	5,652,389	20,500,000	10,696,058	20,500,000	4,905,218
Meas O - Affordable Housing	-	6,445,567	1,110,434	1,655,308	-	6,445,567	-	6,445,567
Enterprise Funds								
Zero Waste	46,767,263	59,489,630	50,367,058	54,695,899	56,892,623	63,843,856	61,289,555	60,948,736
Mar - Coastal Conservancy	-	-	-	85,957	-	-	-	-
Mar - Dept of Boating & Wtrwy	-	-	41,950	59,834	-	-	-	-
Marina Operations/Maint	6,500,211	8,027,559	6,666,719	8,105,317	7,162,536	8,431,394	7,881,864	8,689,864
Sanitary Sewer Operation	24,986,977	32,561,256	24,232,139	19,632,628	24,986,977	32,682,155	24,986,977	32,870,225

Summary of FY 2025 & FY 2026 Adopted Budget by Funding Source

Fund Description	Adopted FY 2024		Est. FY 2024 Actual		Adopted FY 2025		Adopted FY 2026	
	Revenue ^(b)	Expenses	Revenue ^(b)	Expenses	Revenue ^(b)	Expenses	Revenue ^(b)	Expenses
Private Sewer Lateral ^{(a) (d)}	240,501	80,417	90,500	35,019	240,501	82,732	240,501	83,243
Clean Storm Water	4,551,890	6,111,869	4,760,399	3,443,475	4,551,890	9,085,788	4,551,890	7,947,976
Permit Service Center	19,709,270	25,508,237	19,401,034	20,919,172	19,709,270	26,739,101	19,709,270	26,725,504
Unified Program (CUPA)	964,450	849,669	949,459	753,107	964,450	967,783	964,450	953,174
Off Street Parking Fund	5,091,895	6,940,920	5,358,322	4,190,552	5,091,895	7,112,934	5,091,895	7,129,181
Parking Meter Fund	9,712,789	10,250,256	9,057,803	9,281,043	9,712,789	9,812,437	9,712,789	9,920,570
Bldg Purchases & Mgmt	2,969,817	3,697,419	2,548,549	3,324,899	2,969,817	3,869,919	2,969,817	3,887,359
Internal Service Funds								
Equipment Replacement	4,754,926	6,300,513	10,605,602	5,346,738	4,754,926	6,572,108	4,754,926	6,633,967
Equipment Maintenance	6,461,013	9,296,718	10,517,083	9,880,207	6,461,013	11,551,468	6,461,013	10,134,908
Building Maintenance	3,821,039	4,627,674	3,921,709	4,251,187	3,821,039	5,677,342	3,821,039	5,535,588
Central Services	225,000	392,741	342,881	367,488	225,000	399,519	225,000	401,512
Worker's Compensation	9,569,358	6,467,536	813,779	12,381,720	9,569,358	6,620,627	9,569,358	6,657,045
Sick and Vacation Payouts	-	-	3,848,753	3,010,242	-	-	-	-
Public Liability	3,895,888	3,802,945	5,434,228	3,780,904	3,450,111	3,678,458	3,446,161	3,763,038
Catastrophic Loss	6,676,893	3,447,023	6,673,794	6,676,509	6,676,893	3,447,023	6,676,893	3,447,023
IT Cost Allocation	14,806,185	17,311,329	14,660,564	12,550,567	16,788,300	18,802,533	16,788,300	18,980,873
Debt Service Funds								
Meas FF - Library	1,604,969	1,337,638	1,677,260	1,340,088	1,604,969	1,337,638	1,604,969	1,337,638
2015 GORBS for 2007 GORBS	3,309,864	2,047,259	2,515,890	2,046,411	3,309,864	2,047,259	3,309,864	2,047,259
Berkeley Repertory Theatre	499,802	499,820	499,850	498,669	499,802	499,820	499,802	499,820
2015 GORBS for 2002 GORBS	1,463,321	378,696	462,692	376,197	1,463,321	378,696	1,463,321	378,696
2015 GORBS for 2007 GORBS SERA	256,987	142,540	173,510	141,691	256,987	142,540	256,987	142,540
2015 GORBS for 2008 Anml Shltr	-	480,184	578,366	479,289	-	480,184	-	480,184
2010 COP Animal Shelter	402,613	140,085	402,612	139,900	402,613	140,085	402,613	140,085
Meas M - St and Wtrshd Imprv	-	1,630,863	2,168,871	1,632,513	-	1,630,863	-	1,630,863
Meas T1 - Infrstr and Fac	-	4,699,006	4,626,924	4,656,831	-	4,699,006	-	4,699,006
Measure O - Housing Bonds	-	2,007,265	5,783,655	4,870,760	-	2,007,265	-	2,007,265

Summary of FY 2025 & FY 2026 Adopted Budget by Funding Source

Fund Description	Adopted FY 2024		Est. FY 2024 Actual		Adopted FY 2025		Adopted FY 2026	
	Revenue ^(b)	Expenses	Revenue ^(b)	Expenses	Revenue ^(b)	Expenses	Revenue ^(b)	Expenses
Successor Agency								
Successor Agency - WBIP	-	-	1,038,822	-	-	-	-	-
Successor Acy - Savo Dsf	-	57,120	161,910	56,160	-	57,120	-	57,120
Agency Funds								
Sustainable Energy - 2	-	-	18,105	35,183	-	-	-	-
Thousand Oaks Undergrounding	-	98,448	109,176	101,066	-	98,448	-	98,448
Meas H - School Tax	500,000	500,000	344,678	472,288	500,000	500,000	500,000	500,000
CFD No. 1 Diaster Fire Prot	-	988,982	-	543,886	-	507,914	-	107,914
CFD No. 1 Mello-Roos	-	775,623	2,779	20,775	-	776,665	-	777,134
Sick Leave Entitlement	201,501	322,955	201,500	273,856	201,501	322,955	201,501	322,955
Berkeley Tourism Bus. Imp. Dst	697,882	697,882	683,416	708,835	740,277	740,277	762,486	762,486
Elmwood Bus. Imp. Dist	30,000	30,000	32,050	30,668	30,000	30,000	30,000	30,000
Solano Ave Bus. Imp. Dist	25,000	25,000	30,461	25,042	25,000	25,000	25,000	25,000
Telegraph Bus. Imp. Dist	583,315	583,315	616,949	629,676	616,664	616,664	616,664	616,664
North Shattuck Bus. Imp. Dist	210,363	210,363	206,059	307,823	228,135	228,135	228,135	228,135
Dwntwn Berk Prop and Impr Dist	1,383,139	1,383,139	1,462,796	1,402,991	1,604,760	1,604,760	1,604,760	1,604,760
Other Funds								
Rent Stabilization Board	6,965,175	7,506,460	5,821,025	6,392,036	6,965,175	7,939,208	6,965,175	8,047,595
BHA - Section 8 Voucher	-	-	-	240	-	-	-	-
Trust Funds								
Safety Members Pension	551,804	-	551,804	74,479	551,804	-	551,804	-
Safety Members Pension-Annuity	3,066	-	-	-	3,066	-	3,066	-
Police Medical Trust Fund	-	48,281	2,397,718	3,091,399	-	48,281	-	48,281
Retiree Med Fund - BHA	-	2,970	90,239	-	-	2,970	-	2,970
Retiree Med Ben - IBEW	-	2,563	20,480	27,400	-	2,563	-	2,563
Retiree Med Bene - Local 1	-	22,595	1,904,670	98,498	-	22,595	-	22,595

Summary of FY 2025 & FY 2026 Adopted Budget by Funding Source

Fund Description	Adopted FY 2024		Est. FY 2024 Actual		Adopted FY 2025		Adopted FY 2026	
	Revenue ^(b)	Expenses	Revenue ^(b)	Expenses	Revenue ^(b)	Expenses	Revenue ^(b)	Expenses
Retiree Med Bene - Z1 Mgmt	-	4,000	243,788	87,922	-	4,000	-	4,000
Retiree Med Ben - Z2 To Z6	-	12,000	383,686	63,601	-	12,000	-	12,000
Retiree Med Ben - Local 535	-	32,191	1,298,113	73,670	-	32,191	-	32,191
Retiree Med Ben - Local 790	-	37,106	757,257	61,240	-	37,106	-	37,106
Pol Ee Retiree Hlt Ast Pl	400,136	6,500	492,314	348,556	400,136	6,500	400,136	6,500
Fire Medical Trust Fund	-	45,571	1,546,536	218,446	-	45,571	-	45,571
Revenue & Expenditure Totals:	\$ 652,584,216	\$ 733,365,054	\$ 717,389,276	\$ 701,490,278	\$ 674,951,126	\$ 793,319,717	\$ 698,663,103	\$ 783,017,121

Notes:

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

^(a) Revenues do not reflect use of fund balances which are added to balance revenues with appropriations.

^(b) Revenues for Bond Projects collected in prior fiscal years.

^(c) FY 2025 & FY 2026 grant revenues and expenditures will be adjusted to match once award amounts are known.

^(d) Library and Rent Board figures for FY 2025 are the amounts approved by the Board of Library Trustees and the Rent Stabilization Board. FY 2026 numbers are unofficial and have not been approved yet by the Board of Library Trustees or the Rent Stabilization Board.

Fund Balance Projection by Funding Source

Fund Description	Balance 7/1/23	Est FY 2024 Actual		Estimated Balance 7/1/24	Projected FY 2025		Projected Balance 7/1/25	Projected FY 2026		Projected Balance 7/1/26
		Revenue	Expenses		Revenue	Expenses		Revenue	Expenses	
General Fund										
GF Discretionary	85,414,079	273,448,846	285,346,245	73,516,680	273,404,098	285,550,055	61,370,723	284,047,716	296,120,772	49,297,667
GF - Payroll Deduction Trust	(2,961,541)	273,856	1,160,290	(3,847,975)	273,854	750,000	(4,324,121)	273,854	750,000	(4,800,267)
GF - Catastrophic Leave	(830,173)	-	394,811	(1,224,984)	-	-	(1,224,984)	-	-	(1,224,984)
U1 - Housing	14,800,640	6,844,565	14,247,885	7,397,320	6,500,000	6,142,668	7,754,652	6,200,000	5,798,189	8,156,463
Climate Equity Action	408,654	-	194,383	214,271	-	-	214,271	-	-	214,271
GF - Stabilization Reserves	23,097,577	7,486,574	-	30,584,151	-	-	30,584,151	-	-	30,584,151
GF - Catastrophic Reserves	17,579,926	6,125,380	-	23,705,306	-	-	23,705,306	-	-	23,705,306
Special Revenue Funds										
Library - Tax	21,831,966	24,933,941	23,614,872	23,151,035	25,977,893	31,815,702	17,313,226	26,496,011	27,226,616	16,582,621
Library - Trans Based Reimbur	-	-	-	-	(5,000,000)	2,000,000	(7,000,000)	-	2,000,000	(9,000,000)
Library - Grants	33,714	112,686	106,361	40,039	68,420	67,526	40,933	68,420	67,526	41,827
Library - Friends & Gifts	539,604	167,736	145,014	562,326	150,000	150,000	562,326	150,000	150,000	562,326
Library - Foundation	572,318	165,717	220,228	517,807	100,000	200,000	417,807	100,000	200,000	317,807
Asset Forfeiture	287,815	7,919	94,910	200,824	55,000	201,000	54,824	55,000	201,000	(91,176)
Special Tax for Disabled	216,013	1,670,628	1,674,034	212,607	1,733,706	1,733,706	212,607	1,768,380	1,770,380	210,607
Workforce Investment Act	104,362	32,681	14,176	122,867	35,355	58,311	99,911	35,542	59,100	76,353
SEC 108 HUD Loan Grant Asst	1,351,932	591,825	568,148	1,375,609	626,723	1,183,612	818,720	626,723	1,183,612	261,831
Fund Raising Activities	657,748	259,477	46,436	870,789	43,000	50,333	863,456	43,000	51,222	855,234
Gilman Sport Field	97,856	289,990	296,992	90,854	587,500	318,415	359,939	595,331	327,550	627,720
Gilman Fields Reserve	967,277	75,000	-	1,042,277	150,000	-	1,192,277	150,000	-	1,342,277
Animal Shelter	114,526	46,194	16,800	143,920	45,000	52,480	136,440	45,000	52,480	128,960
Paramedic Assessment District	57,150	4,492,645	4,582,957	(33,162)	4,632,405	4,486,586	112,657	4,709,895	4,740,925	81,627
Domestic Violence Prevention	32,593	19,572	5,699	46,466	25,000	29,065	42,401	25,000	29,557	37,844
Affordable Housing Mitigation	39,434,479	10,716,307	11,835,766	38,315,020	6,086,371	28,694,717	15,706,674	6,086,371	28,708,619	(6,915,574)

Fund Balance Projection by Funding Source

Fund Description	Balance 7/1/23	Est FY 2024 Actual		Estimated Balance 7/1/24	Projected FY 2025		Projected Balance 7/1/25	Projected FY 2026		Projected Balance 7/1/26
		Revenue	Expenses		Revenue	Expenses		Revenue	Expenses	
Affordable Child Care	484,958	83,851	14,006	554,803	11,851	13,275	553,379	11,851	13,275	551,955
Inclusionary Housing Program	712,337	224,955	254,258	683,034	220,809	712,265	191,578	220,809	718,432	(306,045)
Condo Conversion Program	1,429,841	133,059	40,907	1,521,993	313,220	509,478	1,325,735	313,220	510,819	1,128,136
Playground Camp	678,538	3,507,573	3,465,222	720,889	3,165,937	3,911,261	(24,435)	3,287,851	3,963,019	(699,603)
State Proposition 172	1,499,750	1,326,924	1,177,203	1,649,471	931,227	446,693	2,134,005	931,227	448,975	2,616,257
State Transportation Tax	6,208,396	7,067,449	4,695,761	8,580,084	6,684,448	7,954,591	7,309,941	6,684,448	7,764,859	6,229,530
CDBG	(2,513,723)	5,949,896	4,691,535	(1,255,362)	4,437,743	4,566,152	(1,383,771)	4,437,743	4,594,617	(1,540,645)
Rental Housing Safety Prog	3,294,844	2,786,754	1,855,334	4,226,264	1,783,780	2,657,072	3,352,972	1,783,780	2,627,557	2,509,195
Meas B - Local Streets and RDS	4,337,631	123,826	522,293	3,939,164	-	2,007,551	1,931,613	-	7,551	1,924,062
Meas B - Bike and Pedestrian	874,761	24,353	257,193	641,921	-	47,646	594,275	-	-	594,275
Meas B - Paratransit	-	(2)	119	(121)	-	36,797	(36,918)	-	36,797	(73,715)
Meas F - ALA CT VRF ST and RD	1,183,966	546,679	499,703	1,230,942	505,898	562,218	1,174,622	505,898	512,375	1,168,145
Meas BB - Local Streets and RD	9,227,332	7,943,104	7,675,598	9,494,838	7,990,480	9,586,869	7,898,449	7,990,480	7,277,314	8,611,615
Meas BB - Bike and Pedestrian	412,471	851,774	646,211	618,034	(864,497)	2,028,132	(2,274,595)	864,497	2,044,674	(3,454,772)
Meas BB - Paratransit	684,419	853,708	1,072,930	465,197	969,418	975,667	458,948	969,418	977,750	450,616
One Time Funding	1,165,835	1,458	-	1,167,293	-	-	1,167,293	-	-	1,167,293
Park Tax	7,543,623	18,098,056	15,054,442	10,587,237	18,507,370	19,783,147	9,311,460	18,877,077	20,482,665	7,705,872
Street and Open Space Impr	2,441,792	509,610	-	2,951,402	-	200,000	2,751,402	-	200,000	2,551,402
Meas GG - Fire Preparation Tax	1,887,866	5,652,485	4,842,977	2,697,374	5,867,950	5,900,589	2,664,735	5,984,389	6,008,296	2,640,828
Street Lighting	2,708,368	2,238,430	2,362,159	2,584,639	2,240,939	3,252,909	1,572,669	2,240,939	3,255,594	558,014
Business Economic Development	279,924	94,184	6,122	367,986	150,000	156,387	361,599	150,000	156,387	355,212
Citywide RLF	640,752	6,722	-	647,474	-	-	647,474	-	-	647,474

Fund Balance Projection by Funding Source

Fund Description	Balance 7/1/23	Est FY 2024 Actual		Estimated Balance 7/1/24	Projected FY 2025		Projected Balance 7/1/25	Projected FY 2026		Projected Balance 7/1/26
		Revenue	Expenses		Revenue	Expenses		Revenue	Expenses	
Miles Lab	458,229	-	114,330	343,899	-	-	343,899	-	-	343,899
Employee Training	201,367	750,000	820,898	130,469	750,000	860,645	19,824	750,000	875,334	(105,510)
UC Settlement	5,118,400	4,507,873	3,375,061	6,251,212	3,059,636	5,111,175	4,199,673	3,151,425	5,169,181	2,181,917
Cultural Trust	3,506,597	293,373	672,320	3,127,650	-	116,780	3,010,870	-	119,854	2,891,016
Private Party Sidewalks	1,533,814	310,755	319,359	1,525,210	100,000	100,000	1,525,210	100,000	100,000	1,525,210
Public Art	148,858	60,196	22,111	186,943	61,870	121,001	127,812	62,199	122,366	67,645
Lillie B. Wall Memorial	14,612	735	-	15,347	-	-	15,347	-	-	15,347
Vital and Health Statistic	282,684	26,911	10,158	299,437	30,000	30,292	299,145	30,000	30,292	298,853
East Bay Public Utilities Comm	3,875	117	-	3,992	-	-	3,992	-	-	3,992
PERS Savings	21,339,983	4,698,239	44,049	25,994,173	-	-	25,994,173	-	-	25,994,173
Health State Aid Realignment	5,376,854	4,080,976	3,581,044	5,876,786	3,703,018	4,500,238	5,079,566	3,703,018	4,355,074	4,427,510
Tobacco Control	120,195	301,766	299,358	122,603	300,000	368,910	53,693	300,000	360,036	(6,343)
Mental Health State Aid Realig	6,508,613	3,408,611	3,591,147	6,326,077	2,710,000	5,276,500	3,759,577	2,710,000	5,367,256	1,102,321
City Optional Public Safety	1,051,957	411,464	80,405	1,383,016	250,000	272,394	1,360,622	250,000	272,448	1,338,174
ALA CT Abandoned Veh Abt Auth	290,439	31,003	57,569	263,873	103,000	121,233	245,640	103,000	122,551	226,089
Measure FF - Public Safety	9,631,074	9,760,424	8,856,831	10,534,667	10,102,578	11,090,910	9,546,335	10,304,630	11,334,569	8,516,396
Fair Elections	1,096,567	612,210	709,222	999,555	612,210	650,932	960,833	612,210	657,868	915,175
Funds Grant Funds	-	51,476,208	46,252,678	5,223,530	46,725,053	52,125,000	(176,417)	47,297,790	50,686,369	(3,564,996)
Capital Projects Funds										
Capital Improvements	17,807,598	18,389,233	15,291,543	20,905,288	14,099,209	16,880,486	18,124,011	13,490,788	16,222,364	15,392,435
Phone System Replacement	1,171,090	449,408	238,283	1,382,215	-	449,408	932,807	-	449,408	483,399
Funds Replacement	(323,398)	298,017	1,910,154	(1,935,535)	-	2,807,857	(4,743,392)	-	2,817,732	(7,561,124)
Peg Access Facilities	2,427,503	121,741	-	2,549,244	-	100,000	2,449,244	-	100,000	2,349,244
Meas M - ST and WTRSHD Imprv	944,818	26,660	135,354	836,124	-	-	836,124	-	-	836,124
Meas G - Public Safety Bldg	6,268	189	-	6,457	-	-	6,457	-	-	6,457

Fund Balance Projection by Funding Source

Fund Description	Balance 7/1/23	Est FY 2024 Actual		Estimated Balance 7/1/24	Projected FY 2025		Projected Balance 7/1/25	Projected FY 2026		Projected Balance 7/1/26
		Revenue	Expenses		Revenue	Expenses		Revenue	Expenses	
Street Improvement	89,315	2,688	-	92,003	-	-	92,003	-	-	92,003
Park Acquisition Development	37,160	2,335	178	39,317	192	-	39,509	192	-	39,701
Income Housing Fund WBIP	1,173	5,052	-	6,225	-	-	6,225	-	-	6,225
Meas T1 - Infrstr and Fac	31,915,049	867,985	5,652,389	27,130,645	20,500,000	10,696,058	36,934,587	20,500,000	4,905,218	52,529,369
Meas O - Affordable Housing	38,367,888	1,110,434	1,655,308	37,823,014	-	6,445,567	31,377,447	-	6,445,567	24,931,880
Debt Service Funds	-	18,889,630	16,182,349	2,707,281	7,537,556	13,363,356	(3,118,519)	7,537,556	13,363,356	(8,944,319)
Enterprise Funds										
Zero Waste	24,669,999	50,367,058	54,695,899	20,341,158	56,892,623	63,843,856	13,389,925	61,289,555	60,948,736	13,730,744
Mar - Coastal Conservancy	(56,401)	-	85,957	(142,358)	-	-	(142,358)	-	-	(142,358)
Mar - Dept of Boating & Wtrwy	560,487	41,950	59,834	542,603	-	-	542,603	-	-	542,603
Marina Operations/Maint	3,627,567	6,666,719	8,105,317	2,188,969	7,162,536	8,431,394	920,111	7,881,864	8,689,864	112,111
Sanitary Sewer Operation	39,721,584	24,232,139	19,632,628	44,321,095	24,986,977	32,682,155	36,625,917	24,986,977	32,870,225	28,742,669
Private Sewer Lateral	(359,546)	90,500	35,019	(304,065)	240,501	82,732	(146,296)	240,501	83,243	10,962
Clean Storm Water	10,192,559	4,760,399	3,443,475	11,509,483	4,551,890	9,085,788	6,975,585	4,551,890	7,947,976	3,579,499
Permit Service Center	38,185,317	19,401,034	20,919,172	36,667,179	19,709,270	26,739,101	29,637,348	19,709,270	26,725,504	22,621,114
Unified Program (CUPA)	1,792,984	949,459	753,107	1,989,336	964,450	967,783	1,986,003	964,450	953,174	1,997,279
Off Street Parking Fund	(2,181,963)	5,358,322	4,190,552	(1,014,193)	5,091,895	7,112,934	(3,035,232)	5,091,895	7,129,181	(5,072,518)
Parking Meter Fund	6,251,991	9,057,803	9,281,043	6,028,751	9,712,789	9,812,437	5,929,103	9,712,789	9,920,570	5,721,322
Bldg Purchases & Mgmt	(799,339)	2,548,549	3,324,899	(1,575,689)	2,969,817	3,869,919	(2,475,791)	2,969,817	3,887,359	(3,393,333)
Internal Service Funds										
Equipment Replacement	19,741,742	10,605,602	5,346,738	25,000,606	4,754,926	6,572,108	23,183,424	4,754,926	6,633,967	21,304,383
Equipment Maintenance	686,994	10,517,083	9,880,207	1,323,870	6,461,013	11,551,468	(3,766,585)	6,461,013	10,134,908	(7,440,480)
Building Maintenance	2,708,483	3,921,709	4,251,187	2,379,005	3,821,039	5,677,342	522,702	3,821,039	5,535,588	(1,191,847)
Central Services	98,523	342,881	367,488	73,916	225,000	399,519	(100,603)	225,000	401,512	(277,115)
Worker's Compensation	56,628,060	813,779	12,381,720	45,060,119	9,569,358	6,620,627	48,008,850	9,569,358	6,657,045	50,921,163
Sick and Vacation Payouts	8,259,376	3,848,753	3,010,242	9,097,887	-	-	9,097,887	-	-	9,097,887
Public Liability	2,068,100	5,434,228	3,780,904	3,721,424	3,450,111	3,678,458	3,493,077	3,446,161	3,763,038	3,176,200

Fund Balance Projection by Funding Source

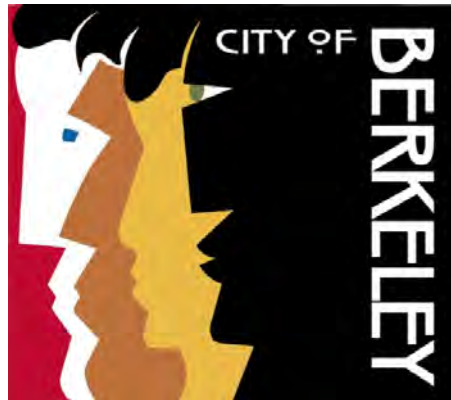
Fund Description	Balance 7/1/23	Est FY 2024 Actual		Estimated Balance 7/1/24	Projected FY 2025		Projected Balance 7/1/25	Projected FY 2026		Projected Balance 7/1/26
		Revenue	Expenses		Revenue	Expenses		Revenue	Expenses	
Catastrophic Loss	(466,322)	6,673,794	6,676,509	(469,037)	6,676,893	3,447,023	2,760,833	6,676,893	3,447,023	5,990,703
IT Cost Allocation	9,745,342	14,660,564	12,550,567	11,855,339	16,788,300	18,802,533	9,841,106	16,788,300	18,980,873	7,648,533
Successor Agency	-	1,200,732	56,160	1,144,572	-	57,120	1,087,452	-	57,120	1,030,332
Agency Funds										
Sustainable Energy - 2	23,628	18,105	35,183	6,550	-	-	6,550	-	-	6,550
Thousand Oaks Undergrounding	312,490	109,176	101,066	320,600	-	98,448	222,152	-	98,448	123,704
Meas H - School Tax	153,570	344,678	472,288	25,960	500,000	500,000	25,960	500,000	500,000	25,960
CFD No. 1 Diaster Fire Prot	1,758,165	-	543,886	1,214,279	-	507,914	706,365	-	107,914	598,451
CFD No. 1 Mello-Roos	(11,292)	2,779	20,775	(29,288)	-	776,665	(805,953)	-	777,134	(1,583,087)
Sick Leave Entitlement	(230,184)	201,500	273,856	(302,540)	201,501	322,955	(423,994)	201,501	322,955	(545,448)
Berkeley Tourism Bus. Imp. Dst	116,097	683,416	708,835	90,678	740,277	740,277	90,678	762,486	762,486	90,678
Elmwood Bus. Imp. Dist	28,918	32,050	30,668	30,300	30,000	30,000	30,300	30,000	30,000	30,300
Solano Ave Bus. Imp. Dist	14,717	30,461	25,042	20,136	25,000	25,000	20,136	25,000	25,000	20,136
Telegraph Bus. Imp. Dist	170,557	616,949	629,676	157,830	616,664	616,664	157,830	616,664	616,664	157,830
North Shattuck Bus. Imp. Dist	97,459	206,059	307,823	(4,305)	228,135	228,135	(4,305)	228,135	228,135	(4,305)
Dwntwn Berk Prop and Impr Dist	19,851	1,462,796	1,402,991	79,656	1,604,760	1,604,760	79,656	1,604,760	1,604,760	79,656
Trust Funds										
Safety Members Pension	-	551,804	74,479	477,325	551,804	-	1,029,129	551,804	-	1,580,933
Safety Members Pension- Annuity	-	-	-	-	3,066	-	3,066	3,066	-	6,132
Police Medical Trust Fund	4,511,452	2,397,718	3,091,399	3,817,771	-	48,281	3,769,490	-	48,281	3,721,209
Retiree Med Fund - BHA	590,939	90,239	-	681,178	-	2,970	678,208	-	2,970	675,238
Retiree Med Ben - IBEW	18,571	20,480	27,400	11,651	-	2,563	9,088	-	2,563	6,525
Retiree Med Bene - Local 1	12,324,605	1,904,670	98,498	14,130,777	-	22,595	14,108,182	-	22,595	14,085,587
Retiree Med Bene - Z1 Mgmt	1,948,208	243,788	87,922	2,104,074	-	4,000	2,100,074	-	4,000	2,096,074

Fund Balance Projection by Funding Source

Fund Description	Balance 7/1/23	Est FY 2024 Actual		Estimated Balance 7/1/24	Projected FY 2025		Projected Balance 7/1/25	Projected FY 2026		Projected Balance 7/1/26
		Revenue	Expenses		Revenue	Expenses		Revenue	Expenses	
Retiree Med Ben - Z2 To Z6	2,991,878	383,686	63,601	3,311,963	-	12,000	3,299,963	-	12,000	3,287,963
Retiree Med Ben - Local 535	10,546,821	1,298,113	73,670	11,771,264	-	32,191	11,739,073	-	32,191	11,706,882
Retiree Med Ben - Local 790	6,687,098	757,257	61,240	7,383,115	-	37,106	7,346,009	-	37,106	7,308,903
Pol Ee Retiree Hlt Ast Pl	2,582,942	492,314	348,556	2,726,700	400,136	6,500	3,120,336	400,136	6,500	3,513,972
Fire Medical Trust Fund	13,558,489	1,546,536	218,446	14,886,579	-	45,571	14,841,008	-	45,571	14,795,437
Other Funds										
Rent Stabilization Board	3,282,545	5,821,025	6,392,036	2,711,534	6,965,175	7,939,208	1,737,501	6,965,175	8,047,595	655,081
BHA - Section 8 Voucher	(2,325)	-	240	(2,565)	-	-	(2,565)	-	-	(2,565)
Revenue & Expenditure Totals:										
	\$ 680,691,514	\$ 717,389,276	\$ 701,490,278	\$ 696,590,512	\$ 674,951,126	\$ 793,319,717	\$ 578,221,921	\$ 698,663,103	\$ 783,017,121	\$ 493,867,903

Notes:

Estimated balances as of 7/1/23 are not official numbers. Final balances will be provided in the FY 2023 Annual Comprehensive Financial Report Balances as of 7/1/24 and 7/1/25 assume budgeted revenues are fully realized and budgeted expenditures are fully spent Grant Funds with a negative "Available Balance" indicate a "receivable" or grant reimbursement is pending/in process.





Revenue Sources





Fund Revenue Summary

Fund	2022 Actuals	2023 Actuals	2024 Est. Actual	2024 Adopted Budget	2025 Adopted	% Change From Prior Year	2026 Adopted	% Change From Prior Year
City of Berkeley	\$ 827,245,759	\$ 722,244,371	\$ 717,389,279	\$ 652,584,216	\$ 674,951,128	3.43%	\$ 698,663,105	3.51%
General Fund	286,618,656	276,337,326	273,448,847	266,418,342	273,404,100	2.62%	284,047,718	3.89%
011 GF Discretionary	286,618,656	276,337,326	273,448,847	266,418,342	273,404,100	2.62%	284,047,718	3.89%
Other General Fund	13,372,339	12,196,293	20,730,375	5,173,854	6,773,854	30.92%	6,473,854	(4.43%)
013 GF - Payroll Deduction Trust	273,854	273,854	273,856	273,854	273,854	0.00%	273,854	0.00%
016 U1 - Housing	5,887,567	4,900,000	6,844,565	4,900,000	6,500,000	32.65%	6,200,000	(4.62%)
017 Climate Equity Action	600,000	-	-	-	-	0.00%	-	0.00%
098 GF - Stabilization Reserves	3,636,005	3,862,341	7,486,574	-	-	0.00%	-	0.00%
099 GF - Catastrophic Reserves	2,974,913	3,160,098	6,125,380	-	-	0.00%	-	0.00%
Special Revenue Funds	139,171,843	131,694,804	130,861,819	105,650,234	110,015,258	4.13%	118,284,782	7.52%
101 Library - Tax	22,582,302	24,095,639	24,933,941	25,122,748	25,977,893	3.40%	26,496,011	1.99%
102 Library - trans Based Reimbur	-	-	-	-	(5,000,000)	0.00%	-	(100.00%)
103 Library - Grants	62,927	81,952	112,686	68,420	68,420	0.00%	68,420	0.00%
104 Library - Friends & Gifts	92,318	165,836	167,736	105,000	150,000	42.86%	150,000	0.00%
105 Library - Foundation	190,392	13,657	165,717	100,000	100,000	0.00%	100,000	0.00%
106 Asset Forfeiture	15	10,191	7,919	55,000	55,000	0.00%	55,000	0.00%
107 Special Tax for Disabled	1,497,100	1,609,609	1,670,628	1,673,845	1,733,706	3.58%	1,768,380	2.00%
108 Workforce Investment Act	42,911	39,243	32,681	32,681	35,355	8.18%	35,542	0.53%
110 SEC 108 HUD Loan Grant Asst	630,569	623,397	591,825	626,723	626,723	0.00%	626,723	0.00%
111 Fund Raising Activities	331,107	161,069	259,477	43,000	43,000	0.00%	43,000	0.00%
113 Gilman Sport Field	520,049	295,844	289,990	531,000	587,500	10.64%	595,331	1.33%
114 Gilman Fields Reserve	250,000	150,000	75,000	175,000	150,000	(14.29%)	150,000	0.00%
115 Animal Shelter	45,331	38,955	46,194	45,000	45,000	0.00%	45,000	0.00%
116 Paramedic Assessment District	4,196,559	6,982,539	4,492,645	4,500,543	4,632,405	2.93%	4,709,895	1.67%
118 Tieback Mitigation R-O-W	435,225	61,425	-	-	-	0.00%	-	0.00%
119 Domestic Violence Prevention	21,627	20,170	19,572	25,000	25,000	0.00%	25,000	0.00%
120 Affordable Housing Mitigation	16,208,329	14,223,521	10,716,307	-	6,086,371	0.00%	6,086,371	0.00%
121 Affordable Child Care	185,256	62,519	83,851	11,851	11,851	0.00%	11,851	0.00%
122 Inclusionary Housing Program	183,436	237,596	224,955	-	220,809	0.00%	220,809	0.00%
123 Condo Conversion Program	361,675	128,211	133,059	196,000	313,220	59.81%	313,220	0.00%
124 Parking In-Lieu Fee	645,000	-	-	-	-	0.00%	-	0.00%
125 Playground Camp	13,463,471	3,448,234	3,507,573	3,109,285	3,165,937	1.82%	3,287,851	3.85%

Fund Revenue Summary (continued)

Fund	2022 Actuals	2023 Actuals	2024 Est. Actual	2024 Adopted Budget	2025 Adopted	% Change From Prior Year	2026 Adopted	% Change From Prior Year
126 State Proposition 172	1,173,773	1,206,018	1,326,924	931,227	931,227	0.00%	931,227	0.00%
127 State Transportation Tax	4,897,352	6,026,921	7,067,449	6,696,569	6,684,448	(0.18%)	6,684,448	0.00%
128 CDBG	2,236,612	3,825,091	5,949,896	4,437,743	4,437,743	0.00%	4,437,743	0.00%
129 Rental Housing Safety Prog	2,238,216	2,335,243	2,786,754	1,783,780	1,783,780	0.00%	1,783,780	0.00%
130 Meas B - Local Streets and RDS	3,688,786	161,451	123,826	-	-	0.00%	-	0.00%
131 Meas B - Bike and Pedestrian	439,861	26,431	24,353	-	-	0.00%	-	0.00%
132 Meas B - Paratransit	346,294	4,021	(2)	-	-	0.00%	-	0.00%
133 Meas F - ALA CT VRF ST and RD	461,934	518,070	546,679	457,637	505,898	10.55%	505,898	0.00%
134 Meas BB - Local Streets and RD	3,486,318	7,057,645	7,943,104	6,750,147	7,990,480	18.37%	7,990,480	0.00%
135 Meas BB - Bike and Pedestrian	359,003	910,087	851,774	773,953	(864,497)	(211.70%)	864,497	(200.00%)
136 Meas BB - Paratransit	350,422	868,518	853,708	969,418	969,418	0.00%	969,418	0.00%
137 One Time Funding	22,076	5,805	1,458	-	-	0.00%	-	0.00%
138 Park Tax	16,093,368	17,459,893	18,098,056	17,813,646	18,507,370	3.89%	18,877,077	2.00%
139 Street and Open Space Impr	566,993	965,739	509,610	-	-	0.00%	-	0.00%
140 Meas GG - Fire Preparation Tax	5,437,121	5,457,649	5,652,485	5,677,795	5,867,950	3.35%	5,984,389	1.98%
142 Street Lighting	2,050,426	2,156,467	2,238,430	2,240,939	2,240,939	0.00%	2,240,939	0.00%
143 Business Economic Development	155,478	45,821	94,184	150,000	150,000	0.00%	150,000	0.00%
144 Citywide RLF	18,000	12,450	6,722	-	-	0.00%	-	0.00%
145 Miles Lab	-	385,000	-	9,000	-	(100.00%)	-	0.00%
146 Employee Training	750,000	750,000	750,000	750,000	750,000	0.00%	750,000	0.00%
147 UC Settlement	4,561,283	4,343,786	4,507,873	-	3,059,636	0.00%	3,151,425	3.00%
148 Cultural Trust	2,392,160	895,612	293,373	-	-	0.00%	-	0.00%
149 Private Party Sidewalks	106,984	732,028	310,755	100,000	100,000	0.00%	100,000	0.00%
150 Public Art	64,367	68,675	60,196	57,191	61,870	8.18%	62,199	0.53%
151 Lillie B. Wall Memorial	566	591	735	-	-	0.00%	-	0.00%
152 Vital and Health Statistic	20,668	22,520	26,911	30,000	30,000	0.00%	30,000	0.00%
153 East Bay Public Utilities Comm	6	94	117	-	-	0.00%	-	0.00%
154 PERS Savings	4,103,810	4,818,966	4,698,239	2,151,632	-	(100.00%)	-	0.00%
156 Health State Aid Realignment	4,050,123	4,108,961	4,080,976	3,703,018	3,703,018	0.00%	3,703,018	0.00%
157 Tobacco Control	450,111	306,248	301,766	300,000	300,000	0.00%	300,000	0.00%
158 Mental Health State Aid Realig	2,928,252	3,486,561	3,408,611	2,710,000	2,710,000	0.00%	2,710,000	0.00%
159 City Optional Public Safety	294,251	332,673	411,464	250,000	250,000	0.00%	250,000	0.00%
160 Impounded and Unneutered	505	788	-	-	-	0.00%	-	0.00%

Fund Revenue Summary (continued)

Fund	2022 Actuals	2023 Actuals	2024 Est. Actual	2024 Adopted Budget	2025 Adopted	% Change From Prior Year	2026 Adopted	% Change From Prior Year
161 ALA CT Abandoned Veh Abt Auth	78,282	92,951	31,003	103,000	103,000	0.00%	103,000	0.00%
162 Shelter Operations	160,000	-	-	-	-	0.00%	-	0.00%
163 Traffic Congestion Relief	12	-	-	-	-	0.00%	-	0.00%
164 Measure FF - Public Safety	12,737,829	9,351,421	9,760,424	9,770,233	10,102,578	3.40%	10,304,630	2.00%
165 Fair Elections	505,002	505,002	612,210	612,210	612,210	0.00%	612,210	0.00%
Grants Funds	112,623,321	44,215,171	51,476,210	45,226,979	46,725,053	3.31%	47,297,790	1.23%
301 Operating Grants - Federal	-	-	12,375	-	35,162	0.00%	36,362	3.41%
302 Operating Grants - State	1,021,405	5,228,053	3,110,617	63,475	975,688	1437.12%	975,688	0.00%
306 Capital Grants - State	-	3,147,029	729,329	562,500	562,500	0.00%	562,500	0.00%
307 Capital Grants - Local	48,526	762,875	699,798	75,000	75,000	0.00%	75,000	0.00%
309 OTS DUI Enforsmt Educ Prg	87,797	166,401	206,147	150,000	150,000	0.00%	150,000	0.00%
310 HUD	2,363,546	1,026,695	115,600	-	-	0.00%	605,000	0.00%
311 ESGP	3,692,640	760,463	2,557,953	-	-	0.00%	207,000	0.00%
312 Health (General)	2,325,582	2,277,403	1,965,248	1,994,586	2,107,834	5.68%	2,113,978	0.29%
313 Target Case Mgmt/Linkages	569,176	379,691	317,202	350,000	-	(100.00%)	-	0.00%
315 Mental Health Service Act	10,933,318	7,922,233	12,143,646	12,240,360	12,240,360	0.00%	12,240,360	0.00%
316 Health (Short/Doyle)	4,575,656	7,624,530	3,977,940	6,422,700	6,422,700	0.00%	6,422,700	0.00%
317 Epsdt Expansion Proposal	297,519	379,205	169,897	6,422,700	6,422,700	0.00%	6,422,700	0.00%
318 Alcoholic Bev Ctr Ots/Uc	37,261	41,702	1,029	50,000	50,000	0.00%	50,000	0.00%
319 Youth Lunch	49,519	51,618	57,340	53,683	64,000	19.22%	65,500	2.34%
320 Sr. Nutrition (Title III)	168,056	115,841	67,147	124,000	213,573	72.24%	213,573	0.00%
321 C.F.P. Title X	148,450	236,931	119,438	200,000	200,000	0.00%	200,000	0.00%
324 Berk Unif Sch Dist Grant	114,240	177,149	110,736	486,188	508,148	4.52%	508,148	0.00%
325 Vector Control	-	-	-	350,000	350,000	0.00%	350,000	0.00%
326 Alameda County Grants	582,558	789,725	320,819	816,271	827,084	1.32%	832,834	0.70%
327 Sr Supportive Social Serv	66,279	71,714	51,167	100,000	156,803	56.80%	156,803	0.00%
328 Family Care Support Prog	80,245	64,823	74,228	112,766	188,274	66.96%	188,274	0.00%
329 CA Integrated Waste Mgmt	15,845	19,519	17,941	3,933	3,933	0.00%	3,933	0.00%
331 Housing Mitigation	854,783	176,806	185,331	-	-	0.00%	-	0.00%
333 Calhome Program	268,018	134,841	-	-	-	0.00%	-	0.00%
334 Community Action Program	521,345	308,675	324,705	281,777	281,777	0.00%	281,777	0.00%
336 One-Time Grant:No Cap Exp	3,737,038	13,468,675	8,575,290	4,445,910	4,930,511	10.90%	4,665,654	(5.37%)
339 MTC	307,556	1,042,741	291,787	564,620	564,620	0.00%	564,620	0.00%

Fund Revenue Summary (continued)

Fund	2022 Actuals	2023 Actuals	2024 Est. Actual	2024 Adopted Budget	2025 Adopted	% Change From Prior Year	2026 Adopted	% Change From Prior Year
340 FEMA	1,052,133	1,101,821	983,577	1,306,400	1,306,400	0.00%	1,306,400	0.00%
341 Alameda County Waste Mgmt	363,035	362,501	450,983	360,000	360,000	0.00%	360,000	0.00%
343 State Dept Conserv/Recycling	29,114	-	94,270	32,000	32,000	0.00%	32,000	0.00%
344 Caltrans Grant	588,296	129,585	-	-	-	0.00%	-	0.00%
345 Meas WW - Park Bond - Grant	2,755,475	-	-	-	-	0.00%	-	0.00%
347 Shelter+Care HUD	7,112,695	4,704,191	2,811,969	6,461,774	6,461,774	0.00%	6,461,774	0.00%
348 Shelter+Care County	775,911	881,045	878,846	906,212	906,212	0.00%	906,212	0.00%
349 JAG Grant	(22)	35,255	123,619	50,000	50,000	0.00%	50,000	0.00%
350 Bio-Terrorism Grant	434,037	206,050	276,274	240,124	278,000	15.77%	289,000	3.96%
351 UASI Regional Fund	-	54,803	-	-	-	0.00%	-	0.00%
353 Local Housing Trust Fund	-	13,224	5,320	-	-	0.00%	-	0.00%
354 ARPA - Local Fiscal Recovery	66,646,289	(9,648,642)	9,648,642	-	-	0.00%	-	0.00%
Capital Projects Funds	46,177,705	21,639,338	21,273,742	39,320,505	34,599,401	(12.01%)	33,990,980	(1.76%)
501 Capital Improvements	5,011,030	19,010,423	18,389,233	18,370,905	14,099,209	(23.25%)	13,490,788	(4.32%)
502 Phone System Replacement	449,408	449,408	449,408	449,408	-	(100.00%)	-	0.00%
503 Funds Replacement	-	-	298,017	-	-	0.00%	-	0.00%
504 Peg Access Facilities	134,544	251,331	121,741	-	-	0.00%	-	0.00%
506 Meas M - ST and WTRSHD Imprv	1,447	23,062	26,660	-	-	0.00%	-	0.00%
507 Meas G - Public Safety Bldg	10	153	189	-	-	0.00%	-	0.00%
508 Street Improvement	135	2,175	2,688	-	-	0.00%	-	0.00%
509 Park Acquisition Development	1,256	2,095	2,335	192	192	0.00%	192	0.00%
510 Income Housing Fund WBIP	-	12,559	5,052	-	-	0.00%	-	0.00%
511 Meas T1 - Infrstr and Fac	83,627	813,465	867,985	20,500,000	20,500,000	0.00%	20,500,000	0.00%
512 Meas O - Affordable Housing	40,496,248	1,074,667	1,110,434	-	-	0.00%	-	0.00%
Enterprise Funds	136,578,802	133,737,966	123,473,932	121,495,063	132,282,748	8.88%	137,399,008	3.87%
601 Zero Waste	48,512,336	50,051,962	50,367,058	46,767,263	56,892,623	21.65%	61,289,555	7.73%
607 Mar - Dept of Boating & Wtrwy	110,536	62,000	41,950	-	-	0.00%	-	0.00%
608 Marina Operations/Maint	7,212,177	7,573,233	6,666,719	6,500,211	7,162,536	10.19%	7,881,864	10.04%
611 Sanitary Sewer Operation	23,709,761	24,865,024	24,232,139	24,986,977	24,986,977	0.00%	24,986,977	0.00%
612 Private Sewer Lateral	90,501	90,501	90,500	240,501	240,501	0.00%	240,501	0.00%
616 Clean Storm Water	4,349,728	4,597,396	4,760,399	4,551,890	4,551,890	0.00%	4,551,890	0.00%
621 Permit Service Center	29,619,991	26,879,365	19,401,034	19,709,270	19,709,270	0.00%	19,709,270	0.00%

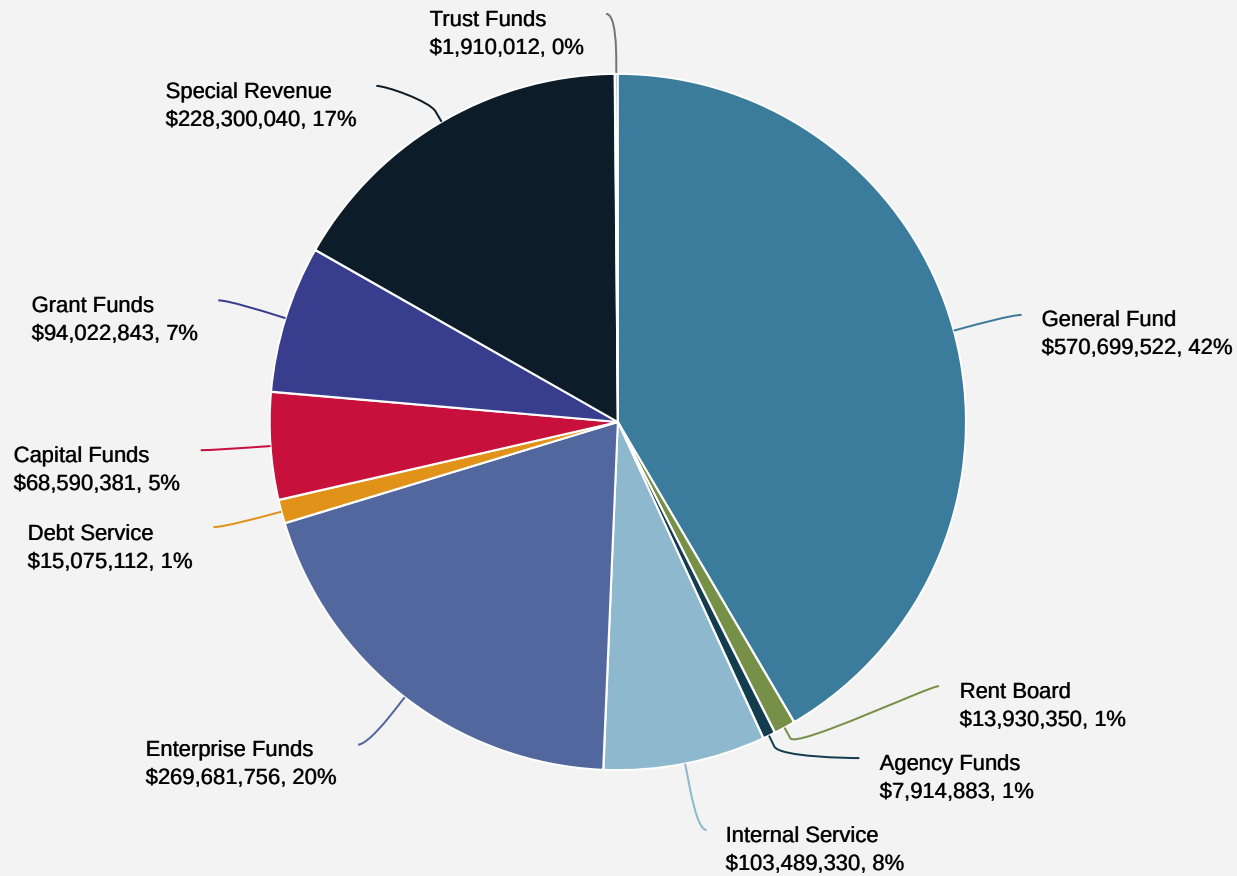
Fund Revenue Summary (continued)

Fund	2022 Actuals	2023 Actuals	2024 Est. Actual	2024 Adopted Budget	2025 Adopted	% Change From Prior Year	2026 Adopted	% Change From Prior Year
622 Unified Program (CUPA)	877,240	906,502	949,459	964,450	964,450	0.00%	964,450	0.00%
627 Off Street Parking Fund	7,396,308	4,960,406	5,358,322	5,091,895	5,091,895	0.00%	5,091,895	0.00%
631 Parking Meter Fund	11,858,153	11,206,993	9,057,803	9,712,789	9,712,789	0.00%	9,712,789	0.00%
636 Bldg Purchases & Mgmt	2,842,071	2,544,584	2,548,549	2,969,817	2,969,817	0.00%	2,969,817	0.00%
Internal Service Funds	58,356,831	63,887,862	56,818,393	50,210,302	51,746,640	3.06%	51,742,690	(0.01%)
671 Equipment Replacement	9,358,955	10,064,842	10,605,602	4,754,926	4,754,926	0.00%	4,754,926	0.00%
672 Equipment Maintenance	8,064,650	9,414,050	10,517,083	6,461,013	6,461,013	0.00%	6,461,013	0.00%
673 Building Maintenance	3,896,097	3,352,842	3,921,709	3,821,039	3,821,039	0.00%	3,821,039	0.00%
674 Central Services	302,068	317,827	342,881	225,000	225,000	0.00%	225,000	0.00%
676 Worker's Compensation	11,171,941	11,340,652	813,779	9,569,358	9,569,358	0.00%	9,569,358	0.00%
677 Sick and Vacation Payouts	3,415,621	3,764,944	3,848,753	-	-	0.00%	-	0.00%
678 Public Liability	3,895,888	5,550,105	5,434,228	3,895,888	3,450,111	(11.44%)	3,446,161	(0.11%)
679 Catastrophic Loss	3,525,956	5,422,053	6,673,794	6,676,893	6,676,893	0.00%	6,676,893	0.00%
680 IT Cost Allocation	14,725,655	14,660,547	14,660,564	14,806,185	16,788,300	13.39%	16,788,300	0.00%
Debt Service Funds	14,549,520	17,939,799	18,889,630	7,537,556	7,537,556	0.00%	7,537,556	0.00%
552 Meas FF - Library	1,431,718	1,590,320	1,677,260	1,604,969	1,604,969	0.00%	1,604,969	0.00%
553 2015 GORBS for 2007 GORBS	2,204,529	2,386,048	2,515,890	3,309,864	3,309,864	0.00%	3,309,864	0.00%
554 Berkeley Repertory Theatre	499,804	500,055	499,850	499,802	499,802	0.00%	499,802	0.00%
555 2015 GORBS for 2002 GORBS	411,686	444,748	462,692	1,463,321	1,463,321	0.00%	1,463,321	0.00%
556 2015 GORBS for 2007 GORBS SERA	145,567	164,492	173,510	256,987	256,987	0.00%	256,987	0.00%
557 2015 GORBS for 2008 Anml Shltr	508,819	548,535	578,366	-	-	0.00%	-	0.00%
558 2010 COP Animal Shelter	402,613	402,613	402,612	402,613	402,613	0.00%	402,613	0.00%
559 Meas M - St and Wtrshd Imprv	1,865,493	2,056,609	2,168,871	-	-	0.00%	-	0.00%
560 Meas T1 - Infrstr and Fac	4,114,200	4,388,734	4,626,924	-	-	0.00%	-	0.00%
561 Measure O - Housing Bonds	2,965,091	5,457,645	5,783,655	-	-	0.00%	-	0.00%
Successor Agency	961,392	1,203,504	1,200,732	-	-	0.00%	-	0.00%
761 Successor Agency - WBIP	773,850	1,056,023	1,038,822	-	-	0.00%	-	0.00%
762 Successor Acy - Savo Dsf	187,542	147,481	161,910	-	-	0.00%	-	0.00%
Agency Funds	5,182,127	3,929,341	3,707,969	3,631,200	3,946,337	8.68%	3,968,546	0.56%
774 Sustainable Energy - 2	23,293	21,116	18,105	-	-	0.00%	-	0.00%
776 Thousand Oaks Undergrounding	109,914	114,482	109,176	-	-	0.00%	-	0.00%
777 Meas H - School Tax	275,958	322,271	344,678	500,000	500,000	0.00%	500,000	0.00%

Fund Revenue Summary (continued)

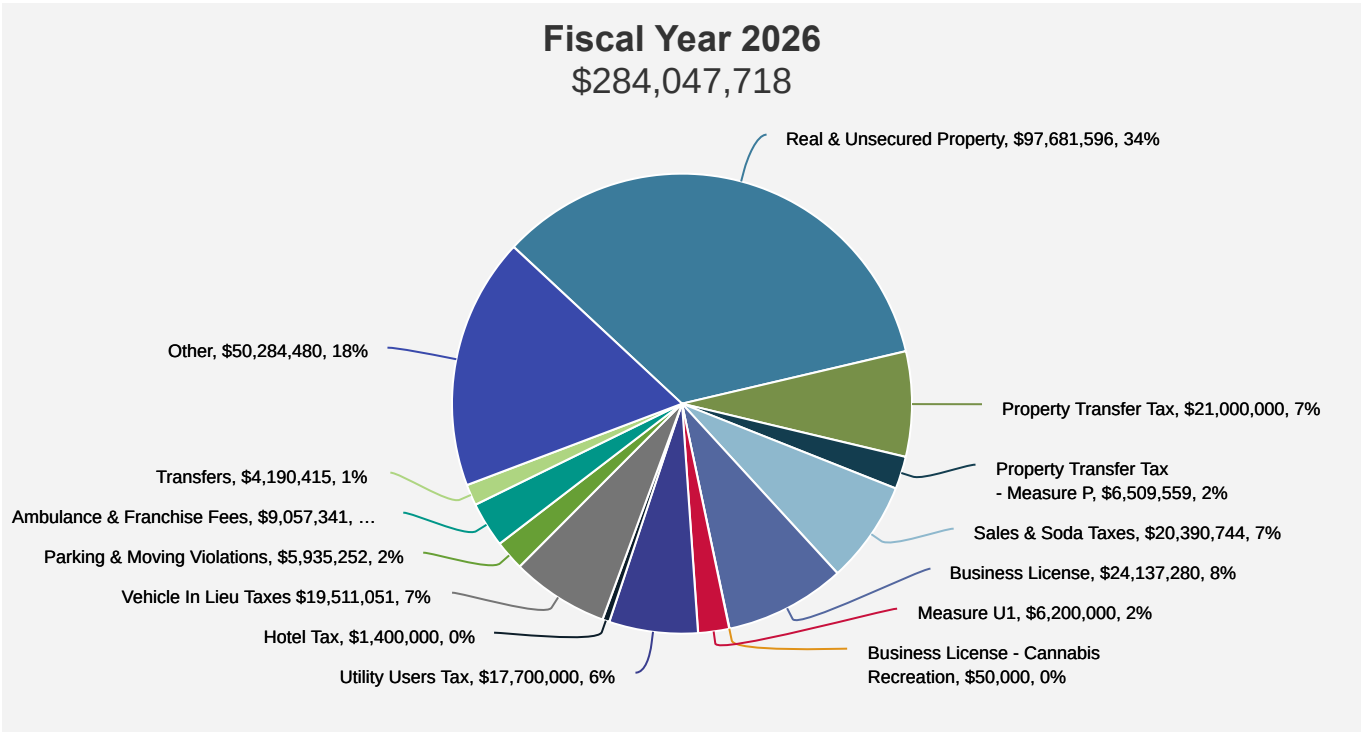
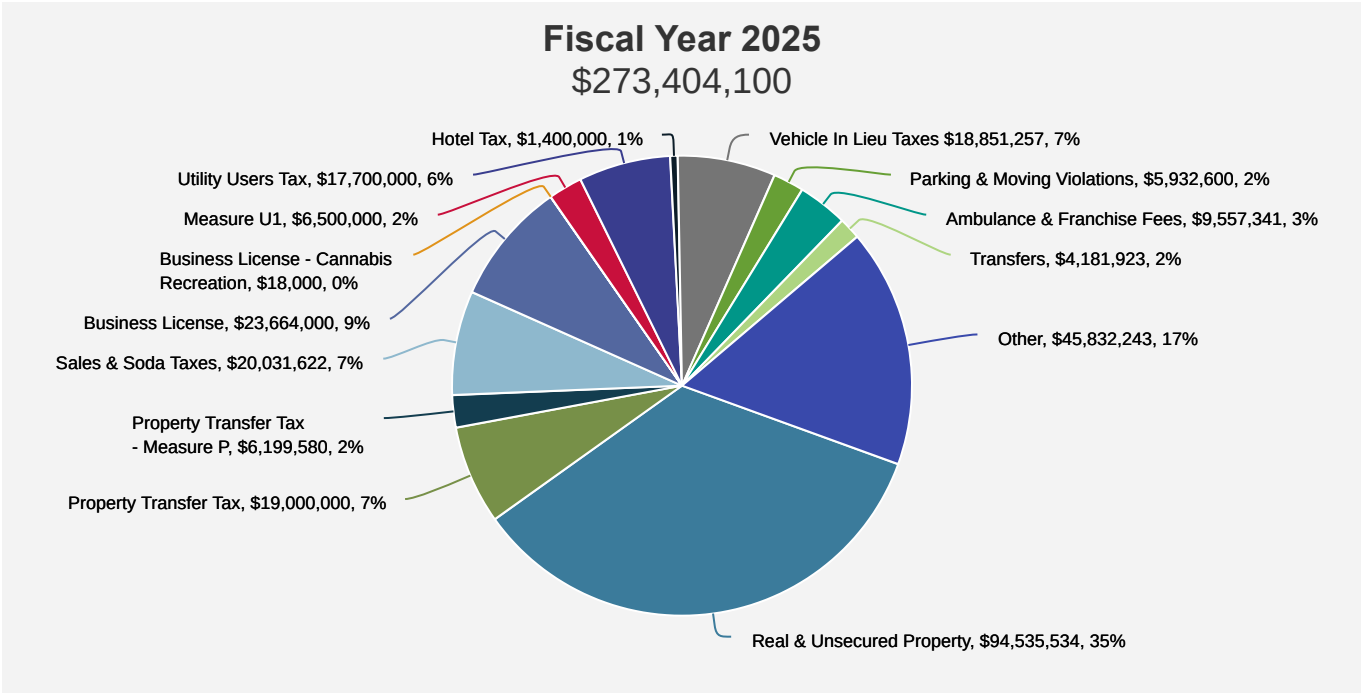
Fund	2022 Actuals	2023 Actuals	2024 Est. Actual	2024 Adopted Budget	2025 Adopted	% Change From Prior Year	2026 Adopted	% Change From Prior Year
778 CFD No. 1 Diaster Fire Prot	2,048,940	-	-	-	-	0.00%	-	0.00%
779 CFD No. 1 Mello-Roos	29,818	329,581	2,779	-	-	0.00%	-	0.00%
780 Sick Leave Entitlement	201,501	201,501	201,500	201,501	201,501	0.00%	201,501	0.00%
781 Berkeley Tourism Bus. Imp. Dst	485,557	747,830	683,416	697,882	740,277	6.07%	762,486	3.00%
782 Elmwood Bus. Imp. Dist	31,130	28,918	32,050	30,000	30,000	0.00%	30,000	0.00%
783 Solano Ave Bus. Imp. Dist	32,290	29,674	30,461	25,000	25,000	0.00%	25,000	0.00%
784 Telegraph Bus. Imp. Dist	518,752	545,240	616,949	583,315	616,664	5.72%	616,664	0.00%
785 North Shattuck Bus. Imp. Dist	102,539	203,468	206,059	210,363	228,135	8.45%	228,135	0.00%
786 Dwntrwn Berk Prop and Impr Dist	1,322,435	1,385,260	1,462,796	1,383,139	1,604,760	16.02%	1,604,760	0.00%
Accounting Purposes Funds	2,957	-	-	-	-	0.00%	-	0.00%
900 Legacy Activity - Inactive	2,957	-	-	-	-	0.00%	-	0.00%
Other Funds	6,423,888	6,862,628	5,821,025	6,965,175	6,965,175	0.00%	6,965,175	0.00%
801 Rent Stabilization Board	6,423,888	6,862,628	5,821,025	6,965,175	6,965,175	0.00%	6,965,175	0.00%
Trust Funds	7,226,378	8,600,339	9,686,605	955,006	955,006	0.00%	955,006	0.00%
701 Safety Members Pension	493,937	318,876	551,804	551,804	551,804	0.00%	551,804	0.00%
702 Safety Members Pension-Annuity	-	-	-	3,066	3,066	0.00%	3,066	0.00%
706 Police Medical Trust Fund	2,252,734	2,404,440	2,397,718	-	-	0.00%	-	0.00%
721 Retiree Med Fund - Bha	54,616	65,803	90,239	-	-	0.00%	-	0.00%
722 Retiree Med Ben - Ibew	19,405	19,745	20,480	-	-	0.00%	-	0.00%
723 Retiree Med Bene - Local 1	1,237,650	1,639,109	1,904,670	-	-	0.00%	-	0.00%
724 Retiree Med Bene - Z1 Mgmt	148,901	206,704	243,788	-	-	0.00%	-	0.00%
725 Retiree Med Ben - Z2 To Z6	221,016	302,006	383,686	-	-	0.00%	-	0.00%
726 Retiree Med Ben - Local 535	778,854	1,075,415	1,298,113	-	-	0.00%	-	0.00%
727 Retiree Med Ben - Local 790	460,084	628,750	757,257	-	-	0.00%	-	0.00%
731 Pol Ee Retiree Hlt Ast Pl	461,182	485,065	492,314	400,136	400,136	0.00%	400,136	0.00%
736 Fire Medical Trust Fund	1,097,999	1,454,426	1,546,536	-	-	0.00%	-	0.00%
Total All Funds	\$ 827,245,759	\$ 722,244,371	\$ 717,389,279	\$ 652,584,216	\$ 674,951,128	3.43%	\$ 698,663,105	3.51%

**Revenue by Funding Source
FY 2025 & FY 2026
Biennial Budget
\$1,373,614,229 (Two-Year Total)
(Excludes the Use of Fund Balance)**



General Fund Revenues

By Category



General Fund Revenues Five-Year Summary

	2022 Actual	2023 Actual	2024 Est. Actual	2024 Adopted Budget	2025 Adopted	2026 Adopted
General Fund Revenue Summary						
Secured Property Taxes	\$ 70,657,482	\$ 79,260,689	\$ 84,850,061	\$ 84,725,717	\$ 89,887,496	\$ 93,033,558
Supplemental Taxes	2,317,723	3,561,752	2,842,273	3,400,000	3,400,000	3,400,000
Unsecured Property Taxes	4,422,414	3,830,697	4,506,444	3,806,995	4,648,038	4,648,038
Property Transfer Taxes	42,901,750	22,878,336	18,547,513	22,873,786	19,000,000	21,000,000
Property Transfer Tax – Measure P	20,591,313	10,199,580	5,274,946	10,189,500	6,199,580	6,509,559
Sales Tax	18,928,278	19,194,971	18,717,040	19,654,225	18,884,235	19,243,357
Soda Tax	1,025,800	1,162,310	1,089,939	1,147,387	1,147,387	1,147,387
Utility Users Taxes	14,750,065	17,634,565	17,209,441	17,454,320	17,700,000	17,700,000
Transient Occupancy Taxes	5,727,046	7,477,911	6,984,977	8,374,588	7,688,065	7,918,707
Short-Term Rentals	1,295,798	1,372,439	1,464,946	1,400,000	1,400,000	1,400,000
Business License Taxes	20,403,975	21,854,193	23,760,689	21,560,783	23,664,000	24,137,280
Recreational Cannabis	1,250,792	997,572	152,834	1,000,000	18,000	50,000
Measure U1	4,913,872	5,844,564	6,266,786	5,900,000	6,500,000	6,200,000
Other Taxes	3,790,088	5,455,887	5,299,217	4,453,059	5,453,059	10,453,059
Vehicle In Lieu Taxes	15,006,003	16,659,665	17,875,821	17,811,134	18,851,257	19,511,051
Parking Fines – Regular Collections	4,765,819	5,875,858	6,032,666	5,800,000	5,800,000	5,800,000
Moving Violations	156,253	149,420	166,152	132,600	132,600	135,252
Ambulance Fees	3,833,730	5,143,120	7,910,668	5,350,779	7,734,813	7,234,813
Interest Income	6,694,122	12,117,025	15,154,167	8,826,211	13,500,000	12,500,000
Franchise Fees	1,720,056	1,822,528	2,008,162	1,720,056	1,822,528	1,822,528
Indirect Cost Reimbursement	5,074,695	6,758,577	6,849,592	6,104,970	7,031,624	7,172,256
Other Revenues	6,946,010	9,043,937	6,892,589	6,640,308	8,759,495	8,840,458
Transfers	29,445,572	18,041,730	13,591,924	8,091,924	4,181,923	4,190,415
TOTAL GENERAL FUND REVENUES	\$ 286,618,656	\$ 276,337,326	\$ 273,448,847	\$ 266,418,342	\$ 273,404,100	\$ 284,047,718

Explanation of General Fund Revenue Categories

Real Property Taxes

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

Real Property Tax

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

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

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

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

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

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

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

- ▶ Reduce the local Bradley Burns Uniform sales and Use Tax rate or alter its allocation.
- ▶ Decrease VLF revenue from the 0.65% rate without providing replacement funding.
- ▶ Shift property taxes from cities, counties or special districts except under certain circumstances.

Analysis of Real Property Tax

Factors that affect the revenue generated by property taxes are:

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

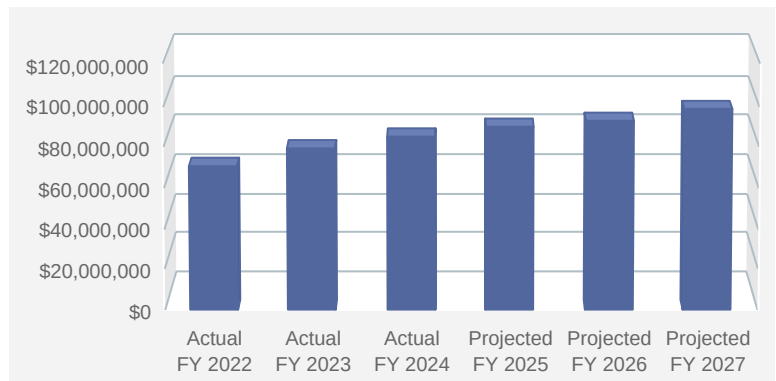
	Description	2021	2022	2023	2024
Changes in Taxable Assessed Values & Collection Rate	Taxable Assessed Value (\$1,000)	\$ 21,335,611	\$ 22,291,434	\$ 24,703,925	\$ 26,496,365
	Dollar Change Assessed Value (\$1,000)	1,524,415	955,823	2,412,491	1,792,440
	Percent Change Assessed Value	7.69%	4.48%	10.82%	7.26%
	Percent Prop Tax Collected	99.22%	99.31%	98.70%	98.50%

During FY 2024 Secured Property Tax revenues totaled \$84,850,061, which was \$5,589,372 or 7.05% more than the \$79,260,689 received in FY 2023. This result was consistent with the County's Certification of Assessed Valuation (received from the County in August 2023 after the Adopted Budget was passed), which reflected growth of 7.256%.

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

Forecast of Property Tax Revenue

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



Real Property Tax revenue is currently projected to grow at about 5.9% in FY 2025, 3.5% in FY 2026 and 6.0% in FY 2027. Staff updates these original Adopted Budget projections quarterly.

Real Property Taxes	Actual Revenue			Projected Revenue		
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total Collections	\$ 70,657,482	\$ 79,260,689	\$ 84,850,061	\$ 89,887,496	\$ 93,033,558	\$ 98,570,232
Dollar Change	2,491,327	8,603,207	5,589,372	5,037,435	3,146,062	5,536,674
Percent Change	3.65%	12.18%	7.05%	5.94%	3.50%	5.95%

Supplemental Real Property Taxes

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

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

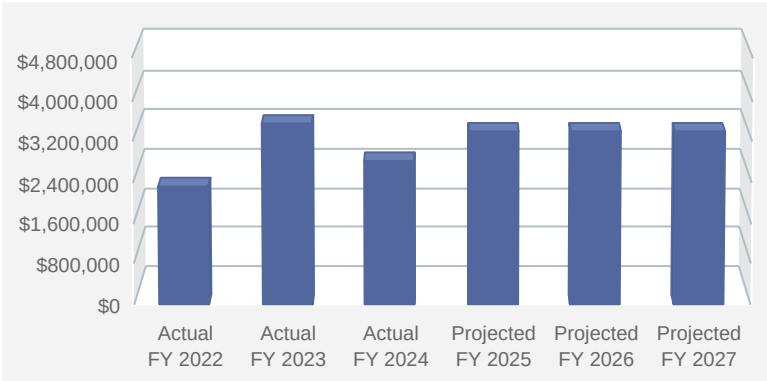
Analysis of Supplemental Real Property Tax

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

During FY 2024, Supplemental Tax revenue totaled \$2,842,273, which is a decrease of \$719,479 or 20.20% from the \$3,561,752 received in FY 2023, likely due to the significant decline in property sales during FY 2023 and FY 2024.

Forecast of Supplemental Real Property Tax Revenue

Supplemental Tax revenues are very volatile from year to year. Therefore, revenues are projected to increase by 19.62% in FY 2025 and remain flat in FY 2026, and then remain flat slightly in FY 2027. The volatility is due to fluctuations in the reassessment backlog worked on by the County Assessor’s Office. As the County works on reassessment applications, this revenue typically goes up. Staff updates these original adopted budget projections quarterly.



Supplemental Real Property	Actual Revenue			Projected Revenue		
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total Collections	\$ 2,317,723	\$ 3,561,752	\$ 2,842,273	\$ 3,400,000	\$ 3,400,000	\$ 3,400,000
Dollar Change	68,206	1,244,029	(719,479)	557,727	-	-
Percent Change	3.03%	53.67%	(20.20%)	19.62%	0.00%	0.00%

Property Transfer Taxes

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

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

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

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

Analysis of Property Transfer Tax

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

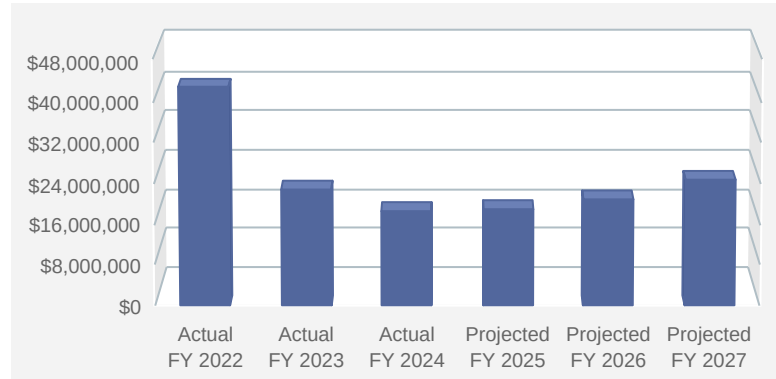
These immediate factors are driven by the availability of mortgage loans, the level of long - term interest rates, the supply and demand for real estate in Berkeley, and general economic growth in the Bay Area.

During FY 2024, Property Transfer Tax revenue totaled \$18,547,513, which is a decrease of \$4,330,823 or 18.93% from the \$22,878,336 received in FY 2023. The primary reasons for the \$4,330,823 decrease in Property Transfer Tax were the following: (1) The dollar value of property sales decreased by \$.433.2 billion or 26.2%, from \$1.655.8 billion in FY 2023 to \$1.222.6 billion in FY 2024; (2) There were 11 property sales of \$10 million or more, with total sales of \$421 million in FY 2023 compared to five property sales of \$10 million or more, with total sales of \$89.9 million in FY 2024; and, (3) The number of property sales transactions decreased by 83 or 10.0% from 833 in FY 2023 to 750 in FY 2024.

Measure P taxes totaling \$5,274,946 was collected during FY 2024, which was \$4,924,634 or 48.28% less than the \$10,199,580 collected during FY 2023. This decrease resulted primarily from the following: (1) A decrease of 40.0% in the dollar value of property sales amount in FY 2024 versus those in FY 2023; (2) The number of property sales transactions decreased by 99 or 34.1% in FY 2024; and (3) There were only five property sales of \$10 million or more totaling \$89.9 million in FY 2024, compared to 11 transactions with total property sales of \$421 million in FY 2023.

Forecast of Property Transfer Tax Revenue

Staff is forecasting Property Transfer Tax revenue of \$19.0 million in FY 2025, \$21.0 million in FY 2026, and \$24.8 million in FY 2027, net of budgeted seismic retrofit rebates.



Property Transfer Tax	Actual Revenue			Projected Revenue		
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total Collections	\$ 42,901,750	\$ 22,878,336	\$18,547,513	\$ 19,000,000	\$ 21,000,000	\$ 24,845,000
Dollar Change	21,431,795	(20,023,414)	(4,330,823)	452,487	2,000,000	3,845,000
Percent Change	99.82%	(46.67%)	(18.93%)	2.44%	10.53%	18.31%

Measure P	Actual Revenue			Projected Revenue		
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total Collections	\$ 20,591,313	\$ 10,199,580	\$ 5,274,946	\$ 6,199,580	\$ 6,509,559	\$ 9,040,059
Dollar Change	9,671,737	(10,391,733)	(4,924,634)	924,634	309,979	2,530,500
Percent Change	88.57%	(50.47%)	(48.28%)	17.53%	5.00%	38.87%

Vehicle in-LIEU Tax / License Fees (VLF)

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

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

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

Analysis of VLF

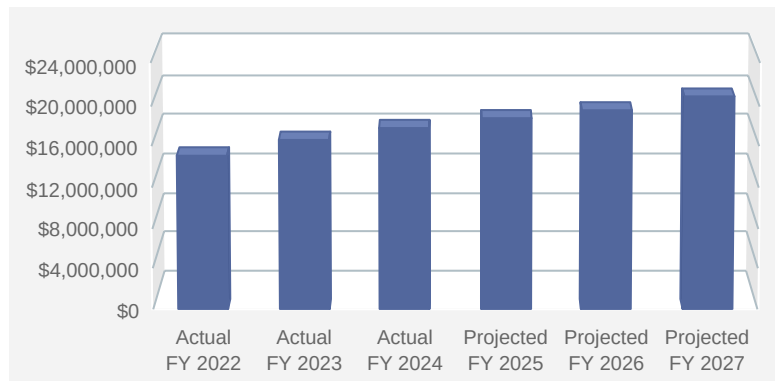
Factors that have affected VLF revenue in the past include the sales of new vehicles in California, DMV administrative costs, and the proportion of Berkeley's population to the total for the State and County. Starting in FY 2006, the rate of growth in the assessed values of properties

also impacted VLF revenues, as the amount of the VLF paid increases by the change in gross assessed values of taxable properties.

During FY 2024, VLF revenue totaled \$17,875,821 which is \$1,216,156 or 7.30% more than the \$16,659,665 received in FY 2023, and is consistent with the 7.3% increase in assessed values for FY 2024. This result was consistent with the County's Certification of Assessed Valuation (received in August 2022), which reflects growth of 7.256%.

Forecast of VLF Revenue

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



VLF	Actual Revenue			Projected Revenue		
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total Collections	\$ 15,006,003	\$ 16,659,665	\$ 17,875,821	\$ 18,851,257	\$ 19,511,051	\$ 20,935,359
Dollar Change	625,550	1,653,662	1,216,156	975,436	659,794	1,424,308
Percent Change	4.35%	11.02%	7.30%	5.46%	3.50%	7.30%

Personal Property Taxes (Unsecured Property)

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

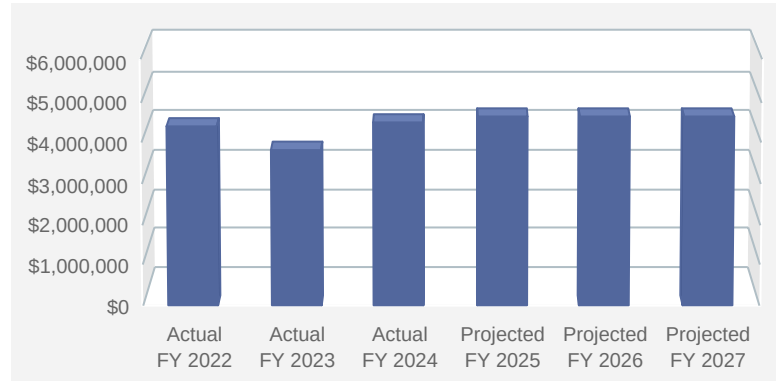
Analysis of Personal Property Taxes

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

For FY 2024, Unsecured Property Tax revenues totaled \$4,506,444, which was \$675,747 or 17.64% more than the \$3,830,697 received in FY 2023.

Forecast of Personal Property Tax Revenue

Staff is projecting an increase in the Personal Property Tax in FY 2025 of \$141,594 to \$4,648,038, the same amount in FY 2026, and flat to \$4,648,038 in FY 2027.



Personal Property Tax	Actual Revenue			Projected Revenue		
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total Collections	\$ 4,422,414	\$ 3,830,697	\$ 4,506,444	\$ 4,648,038	\$ 4,648,038	\$ 4,648,038
Dollar Change	974,002	(591,717)	675,747	141,594	-	-
Percent Change	28.24%	(13.38%)	17.64%	3.14%	0.00%	0.00%

Sales Tax

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

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

In March 2004, voters of California approved Proposition 57, the California Economic Recovery Bond Act. Legislative provisions implementing Proposition 57 provide for a swapping of $\frac{1}{4}$ cent to be used by the State to repay the bonds, effective July 1, 2004.

Referred to as the “triple flip”, the provisions include:

- a reduction of the Bradley Burns Local Sales and Use Tax rate by $\frac{1}{4}$ % in tandem with a new $\frac{1}{4}$ % state rate to fund fiscal recovery bond repayment;
- repayment to cities and counties with additional local property tax previously allocated to local schools; and
- repayment to local schools with State general funds.

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

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

Distribution of Sales Tax Collected within Alameda County	Agency	Distribution Percentage
	State of California	5.75%
	State Public Safety Fund (Proposition 13)	0.50%
	City of Berkeley	1.00%
	Alameda County Transportation Commission	1.00%
	Alameda County Essential Health Care Services	0.50%
	Alameda County Children's Health and Child Care	0.50%
	Alameda County Transactions and Use Tax (ACTU)	0.50%
	Alameda County BART	0.50%
	Total Sales Tax	10.25%

Analysis of Sales Tax

Factors that affect the revenue generated by Sales Tax include:

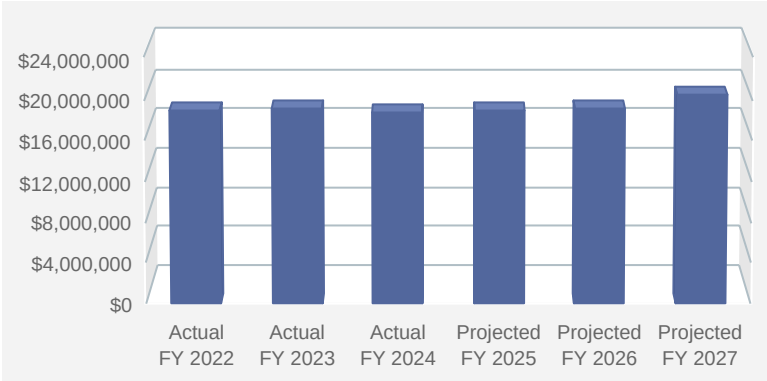
- ▶ Overall economic growth in the Bay Area and competition from neighboring cities.
- ▶ Growth rate of specific dominant commercial/industrial sectors in Berkeley.
- ▶ Berkeley's business attraction/retention efforts, especially on retail establishments.
- ▶ Catalog and Internet sales.

For FY 2024, Sales Tax revenue totaled \$18,717,040, which is \$477,931 or 2.49% less than the \$19,194,971 received in FY 2023. This was better than the revised FY 2024 projection of \$18,540,921 during the mid year results. After the first quarter of FY 2024, the City's Sales Tax Consultant noticed a significant softening of sales in several categories since the Adopted Budget was passed, and revised revenue projections to \$18,540,921.

Fiscal Year 2024 decreases were in the following categories: General Retail was down 7.8%; Food Products was down 1.1%; Transportation was down 15.7%; Construction was down 3.7%; and, Business To Business was down 4.9%.

Forecast of Sales Tax Revenue

The City’s sales tax consultant is projecting a minimal growth in the City’s sales tax revenues for FY 2025, and modest increases in FY 2026 and FY 2027. Annual Sales Tax revenue is projected to increase by only 0.89% in FY 2025, and then gradually increase by 1.90% and 6.4%, respectively, in FY 2026 and FY 2027.



Sales Tax	Actual Revenue			Projected Revenue		
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total Collections	\$ 18,928,278	\$ 19,194,971	\$18,717,040	\$ 18,884,235	\$ 19,243,357	\$ 20,468,387
Dollar Change	3,135,972	266,693	(477,931)	167,195	359,122	1,225,030
Percent Change	19.86%	1.41%	(2.49%)	0.89%	1.90%	6.37%

Business License Tax

A tax receipt (colloquially called a “business license”) is issued each year upon payment of a Business License Tax (BLT), which is either a fixed amount or based on a varying percentage of the prior year’s gross receipts, depending on the type of business. The Business License must be renewed on January 1st each year, and the required tax is delinquent if paid after February 28th.

Analysis of Business License Tax

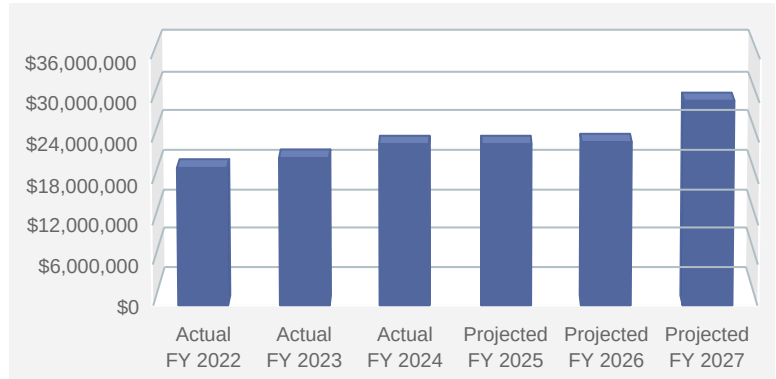
Factors that affect the BLT revenue are:

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

For FY 2024, BLT revenue totaled \$23,760,689, which is \$1,906,496 or 8.72% more than the \$21,854,193 received in FY 2023. This increase was due primarily to the following: (1) Staff renewed 13,138 license applications in FY 2024 versus 12,799 in FY 2023; 2) A check at the nine month point of FY 2024 showed the average Business License Tax renewal averaging approximately nine percent and, (3) The average Business License tax renewal (including U1 monies) was approximately \$2,322 in FY 2024 versus \$2,335 in FY 2023.

Forecast of Business License Tax Revenue

The BLT revenues are projected to decrease by 0.41% in FY 2025 and increase by 2.00% in FY 2026, before increasing by 24.95% in FY 2027.



Business License Tax	Actual Revenue			Projected Revenue		
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total Collections	\$ 20,403,975	\$ 21,854,193	\$ 23,760,689	\$ 23,664,000	\$ 24,137,280	30,160,000
Dollar Change	2,594,642	1,450,218	1,906,496	(96,689)	473,280	6,022,720
Percent Change	14.57%	7.11%	8.72%	(0.41%)	2.00%	24.95%

Utility Users Tax

Utility Users Tax (UUT) has generally been a steady and reliable source of General Fund (GF) revenue for most cities, and Berkeley's 6th largest source of GF revenue. UUT is charged at the rate of 7.5% to all users of a given utility (electricity, gas, telephone, cable, and cellular), other than the corporation providing the utility (a utility company's consumption of all utilities used in the production or supply of their service is not taxed). The tax is not applicable to State, County, or City agencies, or to insurance companies and banks.

Analysis of UUT

Some factors that affect the revenue generated by UUT are:

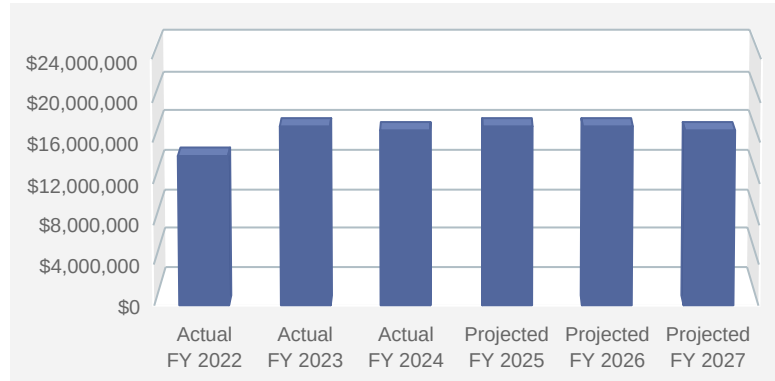
- ▶ Consumption/use of gas, electricity, telecommunication services, cable, and cellular.
- ▶ Regulatory actions, including deregulation and re-regulation.
- ▶ PUC rate changes.
- ▶ Market forces.
- ▶ Evolution of technology.
- ▶ Legislative action at the Federal and State levels.

About 78% of UUT revenues were generated from gas and electric services and 22% from telecommunications during FY 2023, compared to a ratio of 60%/40% in the past.

UUT revenue in FY 2024 decreased by \$425,124 or 2.41%, to \$17,209,441 from the \$17,634,565 received in FY 2023.

Forecast of UUT Revenue

UUT is projected to increase in FY 2025 by about 2.85%, and level off in FY 2026, before decreasing slightly in FY 2027.



Utility Users Tax	Actual Revenue			Projected Revenue		
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total Collections	\$ 14,750,065	\$ 17,634,565	\$ 17,209,441	\$ 17,700,000	\$ 17,700,000	\$ 17,200,000
Dollar Change	857,865	2,884,500	(425,124)	490,559	-	(500,000)
Percent Change	6.18%	19.56%	(2.41%)	2.85%	0.00%	(2.82%)

Franchise Fees

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

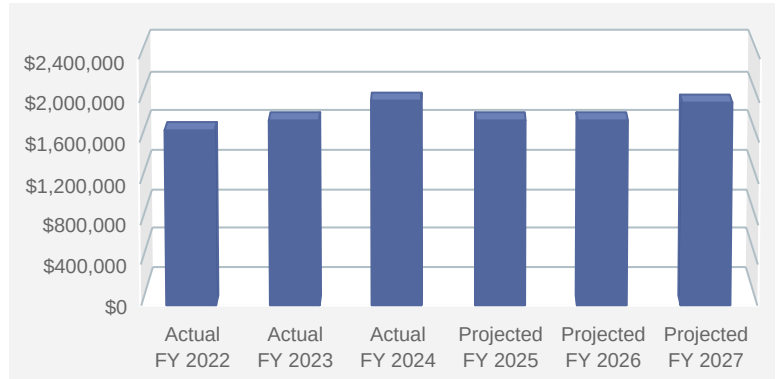
Electric & Gas Franchises: These franchise fees (ultimately paid by the consumer) are variable fees based on gross receipts for the sale of electricity or gas within the City, and is the greater of these two calculations: (1) Electric or Gas Franchise Ordinance: 2% of gross receipts attributable to miles of line operated; or (2) 1937 Act Computations: gross receipts within the City times 0.5%. Electric/Gas franchise fees are paid annually to the General Fund. Electric and gas franchise payments are based on two methods of calculating gross receipts. The electric/gas company must complete both calculations, and the payment made is the greater amount. In addition, the PUC approved a franchise fee surcharge since PG&E no longer handles all energy service, in order to prevent cities from losing franchise revenue generated by third parties. The surcharge is an estimate of the amount of revenues generated by third parties multiplied by the franchise fee rate.

Analysis of Franchise Fees

For FY 2024, Franchise Fee revenue totaled \$2,008,162, which is \$185,634 or 10.19% more than the \$1,822,528 received for FY 2023.

Forecast of Franchise Fee Revenue

Franchise Fee revenues are projected to decrease by 9.24% in FY 2025, remain flat in FY 2026, and then increase by 9.74% in FY 2027.



Franchise Fees	Actual Revenue			Projected Revenue		
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total Collections	\$ 1,720,056	\$ 1,822,528	\$ 2,008,162	\$ 1,822,528	\$ 1,822,528	\$ 2,000,000

Transient Occupancy Taxes (TOT)

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

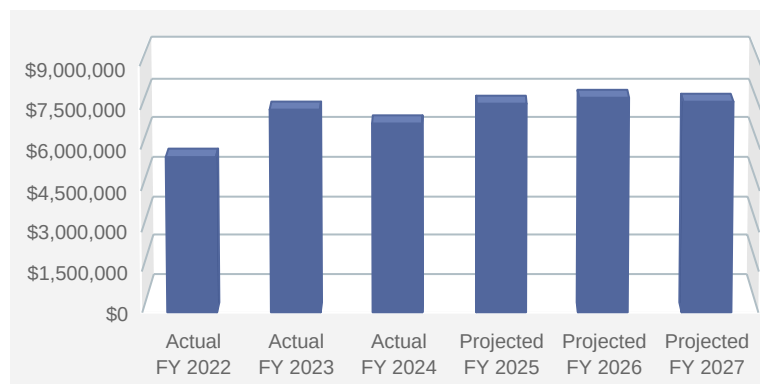
Analysis of TOT

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

Transient Occupancy Tax (TOT) revenue for FY 2024 totaled \$6,984,977, which is \$492,934 or 6.59% less than the \$7,477,911 received in FY 2023. The primary reason for the decline of \$446,837 was that the gross TOT reported in FY 2024 for the six largest hotels in Berkeley increased by only \$48,661 or .7%, from \$7,256,856 in FY 2023 to \$7,305,517. In addition, TOT rebates paid totaled \$1,245,529 in FY 2024, an increase of \$51,751 or 4.34% from the \$1,193,778 TOT rebates paid in FY 2023.

Forecast of TOT Revenue

The Adopted Budget TOT revenue forecast is based on projections for the 12 largest hotels (TOT = number of rooms times hotel's estimate of occupancy rate times average room rate). Revenues are currently projected to increase by 10.07% in FY 2025, and then increase by 3.00% in FY 2026 and -2.2% in FY 2027.



Transient Occupancy Tax	Actual Revenue			Projected Revenue		
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total Collections	\$ 5,727,046	\$ 7,477,911	\$ 6,984,977	\$ 7,688,065	\$ 7,918,707	\$ 7,741,902
Dollar Change	3,434,566	1,750,865	(492,934)	703,088	230,642	(176,805)
Percent Change	149.82%	30.57%	(6.59%)	10.07%	3.00%	(2.23%)

Interest Income

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

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

Analysis of Interest Income

For FY 2023, Interest Income totaled \$15,154,167, which was \$3,037,142 or 25.07% more than the \$12,117,025 received in FY 2022. This increase was primarily attributable to a significant increase in average interest rates earned after the Federal Reserve raised interest rates sharply between March 17, 2022-July 26, 2023. Primarily as a result of the Fed's actions, the net interest rate earned by the City increased from a range of 1.84%-3.06% during FY 2022, to a range of 2.84%-3.44% during FY 2023.

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

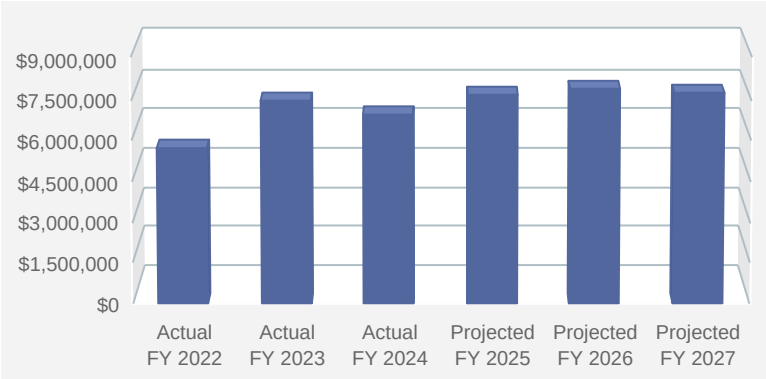
In May 2024, Interest Income was conservatively projected to increase 4.0% from the ending revenues earned in FY 2023. At the end of the fiscal year, the Federal Reserve continued to raise the funds rates, which then increased the ending revenue results for FY 2023. This projection is based on interest rates started to rise in order to combat very high inflation.

The Federal Reserve raised the Federal Funds rate .25% and .50% at its March and May 2024 meetings, respectively. In addition, an April 4-8, 2024 Reuters poll of more

than 100 economists expects the Fed to raise the Federal Funds rate .50% at its June 2024 meeting, and .25% at the rest of its meetings in calendar 2024. This would bring the Federal Funds rate to 2.00% to 2.25% by the end of 2024.

Forecast of Interest Income

Interest income is expected to decrease by \$1,654,167 in FY 2025 and then decrease by another \$1,000,000 in FY 2026 and remain flat in FY 2027.



Interest Income	Actual Revenue			Projected Revenue		
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total Collections	\$ 6,694,122	\$ 12,117,025	\$ 15,154,167	\$ 13,500,000	\$ 12,500,000	\$ 12,500,000

Parking Fines

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

Analysis of Parking Fines

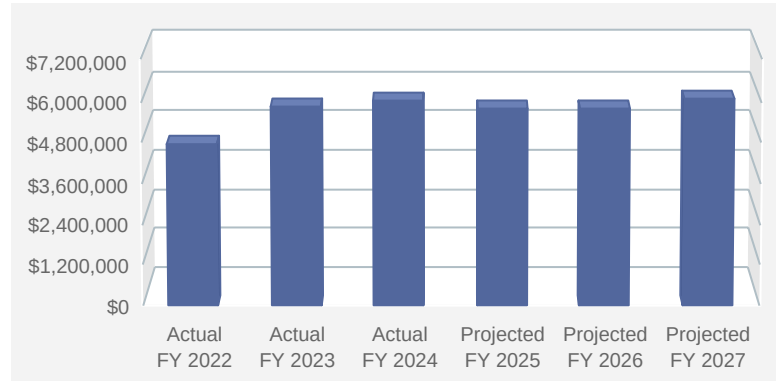
Factors that affect the revenue generated by Parking Fines include:

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

For FY 2024, Parking Fines revenue increased by \$156,808 or 2.67% to \$6,032,666, from \$5,875,858 in FY 2023. The primary reason for the increase was the increase in ticket writing in FY 2024. For FY 2024, ticket writing increased by 18,520 or 14.9% from 124,603 in FY 2023 to 143,123 in FY 2024.

Forecast of Parking Fine Revenue

Revenue projections are based on: an estimate of valid tickets issued times the average ticket price times the collection rate (including use of a collection agency, registration holds with DMV and/or liens with the Franchise Tax Board) minus Jail Construction Fund payments.



Parking Fines	Actual Revenue			Projected Revenue		
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total Collections	\$ 4,765,819	\$ 5,875,858	\$ 6,032,666	\$ 5,800,000	\$ 5,800,000	\$ 6,100,000
Dollar Change	1,194,428	1,110,039	156,808	(232,666)	-	300,000
Percent Change	33.44%	23.29%	2.67%	(3.86%)	0.00%	5.17%

Ambulance Fees

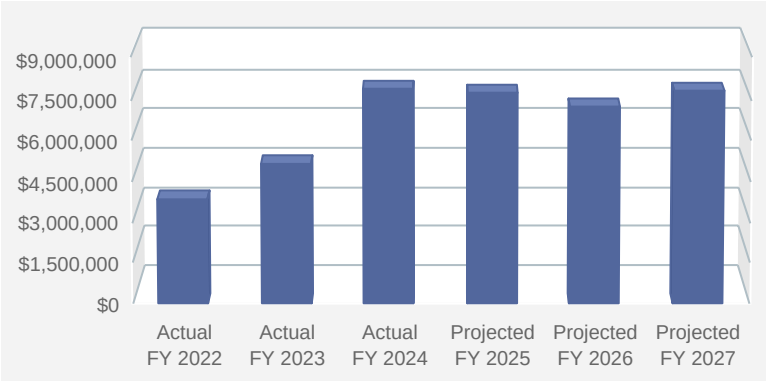
By agreement with Alameda County, the City of Berkeley is the exclusive provider of all emergency ground ambulance service within the City limits. The contract began in July 1, 1999 and has been extended to June 30, 2024. The specific ambulance fee depends on the type of service delivered. Clients and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

Analysis of Ambulance Fees

For FY 2023, Ambulance Fee revenue totaled \$7,910,668, which is \$2,767,548 or 53.81% more than the \$3,081,204 received in FY 2023. This increase was primarily due to (1) an increase of 495 or 8.4% in the number of transports in FY 2024, from 5,879 to 6,374; and (2) the Public Provider Ground Emergency Medical Transportation (PPGEMT) program replaced the Quality Assurance Fee Program (QAF); The MEDI-CAL and MCAL HMO reimbursement rate increased to \$1,062 under the PPGEMT Program from \$339 under the QAF Program in FY 2023; There were additional rate increases effective April 1, 2023 and November 1, 2023.

Forecast of Ambulance Fee Revenue

Projections are based on trend analysis and discussions with the Ambulance Fee vendor and Fire Department staff for estimates of each type of service, and the total collections rate. This revenue source is projected to decrease in FY 2025 by 2.22%, decrease by 6.46% in FY 2026, and then increase by 8.59% in FY 2027.



Ambulance Fees	Actual Revenue			Projected Revenue		
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total Collections	\$ 3,833,730	\$ 5,143,120	\$ 7,910,668	\$ 7,734,813	\$ 7,234,813	\$ 7,856,365
Dollar Change	752,526	1,309,390	2,767,548	(175,855)	(500,000)	621,552
Percent Change	24.42%	34.15%	53.81%	(2.22%)	(6.46%)	8.59%

General Fund Revenues Five-Year Summary

		2022 Actuals	2023 Actuals	2024 Est. Actual	2024 Adopted Budget	2025 Adopted	2026 Adopted
General Fund Revenue Detail							
Secured Property Taxes							
411110	Base Prop Tax - 1%	\$ 70,657,482	\$ 79,260,689	\$ 84,850,061	\$ 84,725,717	\$ 89,887,496	\$ 93,033,558
Total Secured Property Taxes		\$ 70,657,482	\$ 79,260,689	\$ 84,850,061	\$ 84,725,717	\$ 89,887,496	\$ 93,033,558
Supplemental Taxes							
411120	Base Prop Tax - Suppl	\$ 2,317,723	\$ 3,561,752	\$ 2,842,273	\$ 3,400,000	\$ 3,400,000	\$ 3,400,000
Total Supplemental Taxes		\$ 2,317,723	\$ 3,561,752	\$ 2,842,273	\$ 3,400,000	\$ 3,400,000	\$ 3,400,000
Unsecured Property Taxes							
411210	Unsecured - Personal Prop	\$ 4,422,414	\$ 3,830,697	\$ 4,506,444	\$ 3,806,995	\$ 4,648,038	\$ 4,648,038
Total Unsecured Property Taxes		\$ 4,422,414	\$ 3,830,697	\$ 4,506,444	\$ 3,806,995	\$ 4,648,038	\$ 4,648,038
Property Transfer Taxes							
411410	Transfer Tax	\$ 42,901,750	\$ 22,878,336	\$ 18,547,513	\$ 22,873,786	\$ 19,000,000	\$ 21,000,000
Total Property Transfer Taxes		\$ 42,901,750	\$ 22,878,336	\$ 18,547,513	\$ 22,873,786	\$ 19,000,000	\$ 21,000,000
Property Transfer Tax – Measure P							
411411	Transfer Tax - Meas P	\$ 20,591,313	\$ 10,199,580	\$ 5,274,946	\$ 10,189,500	\$ 6,199,580	\$ 6,509,559
Total Property Transfer Tax – Measure P		\$ 20,591,313	\$ 10,199,580	\$ 5,274,946	\$ 10,189,500	\$ 6,199,580	\$ 6,509,559
Sales Tax							
413110	Gen Sales - Sales Tax	\$ 18,936,471	\$ 19,203,522	\$ 18,734,961	\$ 19,654,225	\$ 18,884,235	\$ 19,243,357
413120	Gen Sales - Sales Tax Contra	(8,194)	(8,551)	(17,921)	-	-	-
Total Sales Tax		\$ 18,928,277	\$ 19,194,971	\$ 18,717,040	\$ 19,654,225	\$ 18,884,235	\$ 19,243,357
Soda Tax							
414110	Select Sales - Sugar Sw Bev	\$ 1,047,802	\$ 1,185,894	\$ 1,110,259	\$ 1,147,387	\$ 1,147,387	\$ 1,147,387
414120	Select Sales - Ssb Contra	(22,002)	(23,584)	(20,320)	-	-	-
Total Soda Tax		\$ 1,025,800	\$ 1,162,310	\$ 1,089,939	\$ 1,147,387	\$ 1,147,387	\$ 1,147,387
Utility Users Taxes							
416110	Util User - Gas	\$ 14,750,065	\$ 17,634,565	\$ 17,209,441	\$ 17,454,320	\$ 17,700,000	\$ 17,700,000
Total Utility Users Taxes		\$ 14,750,065	\$ 17,634,565	\$ 17,209,441	\$ 17,454,320	\$ 17,700,000	\$ 17,700,000
Transient Occupancy Taxes							
416210	Tot - Hotels	\$ 5,727,046	\$ 8,735,557	\$ 8,201,495	\$ 8,374,588	\$ 7,688,065	\$ 7,918,707
416211	Tot - Hotels Contra	-	(1,257,646)	(1,216,518)	-	-	-
Total Transient Occupancy Taxes		\$ 5,727,046	\$ 7,477,911	\$ 6,984,977	\$ 8,374,588	\$ 7,688,065	\$ 7,918,707
Short-Term Rentals							
416220	Tot - Short Term Rentals	\$ 1,295,798	\$ 1,497,519	\$ 1,539,994	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000
416221	Tot - Short Term Rent - Contra	-	(125,080)	(75,048)	-	-	-
Total Short-Term Rentals		\$ 1,295,798	\$ 1,372,439	\$ 1,464,946	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000

General Fund Revenues (continued)

Five-Year Summary

		2022 Actuals	2023 Actuals	2024 Est. Actual	2024 Adopted Budget	2025 Adopted	2026 Adopted
General Fund Revenue Detail							
Business License Taxes							
415110	BI Tax - General	\$ 20,324,937	\$ 21,713,108	\$ 23,750,000	\$ 21,560,783	\$ 23,664,000	\$ 24,137,280
415140	BI Tax - Cannabis - Medicinal	79,037	141,085	10,689	-	-	-
Total Business License Taxes		\$ 20,403,974	\$ 21,854,193	\$ 23,760,689	\$ 21,560,783	\$ 23,664,000	\$ 24,137,280
Recreational Cannabis							
415150	BI Tax - Cannabis - Recreation	\$ 1,250,792	\$ 997,572	\$ 152,834	\$ 1,000,000	\$ 18,000	\$ 50,000
Total Recreational Cannabis		\$ 1,250,792	\$ 997,572	\$ 152,834	\$ 1,000,000	\$ 18,000	\$ 50,000
Measure U1							
415130	BI Tax - Real Prop - Lg Landlo	\$ 4,913,872	\$ 5,844,564	\$ 6,266,786	\$ 5,900,000	\$ 6,500,000	\$ 6,200,000
Total Measure U1		\$ 4,913,872	\$ 5,844,564	\$ 6,266,786	\$ 5,900,000	\$ 6,500,000	\$ 6,200,000
Other Taxes							
411130	Base Prop Tax - Redemption	\$ 759,808	\$ 738,032	\$ 842,794	\$ 831,441	\$ 1,018,153	\$ 1,018,153
416310	Parking Lot Tax	672,064	2,066,029	2,418,751	1,325,080	1,622,646	1,622,646
416510	Residential Vacancy Tax	-	-	-	-	-	5,000,000
416910	Tnc User Tax	600,089	857,074	1,027,501	1,028,489	1,259,451	1,259,451
417210	Tax Penalty - Business License	1,435,814	1,462,102	790,875	925,192	1,132,957	1,132,957
418210	Tax Interest - Bus License	322,313	332,650	219,296	342,857	419,851	419,851
Total Other Taxes		\$ 3,790,088	\$ 5,455,887	\$ 5,299,217	\$ 4,453,059	\$ 5,453,058	\$ 10,453,058
Vehicle In Lieu Taxes							
416410	Mvlf/Eraf Payback	\$ 15,006,003	\$ 16,659,665	\$ 17,875,821	\$ 17,811,134	\$ 18,851,257	\$ 19,511,051
Total Vehicle In Lieu Taxes		\$ 15,006,003	\$ 16,659,665	\$ 17,875,821	\$ 17,811,134	\$ 18,851,257	\$ 19,511,051
Parking Fines – Regular Collections							
451110	Parking Violation Fines	\$ 4,765,819	\$ 5,875,858	\$ 6,032,666	\$ 5,800,000	\$ 5,800,000	\$ 5,800,000
Total Parking Fines – Regular Collections		\$ 4,765,819	\$ 5,875,858	\$ 6,032,666	\$ 5,800,000	\$ 5,800,000	\$ 5,800,000
Moving Violations							
451210	Moving Violation Fines	\$ 156,253	\$ 149,420	\$ 166,152	\$ 132,600	\$ 132,600	\$ 135,252
Total Moving Violations		\$ 156,253	\$ 149,420	\$ 166,152	\$ 132,600	\$ 132,600	\$ 135,252
Ambulance Fees							
442110	Ambulance Fees	\$ 3,833,730	\$ 5,143,120	\$ 7,910,668	\$ 5,350,779	\$ 7,734,813	\$ 7,234,813
Total Ambulance Fees		\$ 3,833,730	\$ 5,143,120	\$ 7,910,668	\$ 5,350,779	\$ 7,734,813	\$ 7,234,813
Interest Income							
471110	Interest - Investment Pool	\$ 6,694,122	\$ 12,117,025	\$ 15,154,167	\$ 8,826,211	\$ 13,500,000	\$ 12,500,000
Total Interest Income		\$ 6,694,122	\$ 12,117,025	\$ 15,154,167	\$ 8,826,211	\$ 13,500,000	\$ 12,500,000

General Fund Revenues (continued)

Five-Year Summary

		2022	2023	2024	2024	2025	2026
		Actuals	Actuals	Est. Actual	Adopted Budget	Adopted	Adopted
General Fund Revenue Detail							
Franchise Fees							
425110	Franchise Fees - Electric	\$ 580,426	\$ 741,123	\$ 851,259	\$ 580,426	\$ 615,005	\$ 615,005
425210	Franchise Fees - Gas	468,969	555,073	553,211	468,969	496,908	496,908
425310	Franchise Fees - Cable Tv	670,662	526,332	603,692	670,661	710,616	710,616
Total Franchise Fees		\$ 1,720,057	\$ 1,822,528	\$ 2,008,162	\$ 1,720,056	\$ 1,822,529	\$ 1,822,529
Indirect Cost Reimbursement							
482001	Indirect Cost - Generic	\$ -	\$ -	\$ -	\$ 6,104,970	\$ 7,031,624	\$ 7,172,256
482128	Indirect Cost - Fund 128	138,719	176,194	176,196	-	-	-
482142	Indirect Cost - Fund 142	54,348	61,076	52,268	-	-	-
482336	Indirect Cost - Fund 336	34,322	83,802	18,260	-	-	-
482601	Indirect Cost - Fund 601	2,113,698	2,806,563	2,891,583	-	-	-
482608	Indirect Cost - Fund 608	356,699	613,371	581,431	-	-	-
482611	Indirect Cost - Fund 611	810,036	1,014,510	966,873	-	-	-
482616	Indirect Cost - Fund 616	116,002	180,335	188,962	-	-	-
482621	Indirect Cost - Fund 621	1,393,607	1,746,536	1,897,804	-	-	-
482622	Indirect Cost - Fund 622	57,265	76,190	76,217	-	-	-
Total Indirect Cost Reimbursement		\$ 5,074,696	\$ 6,758,577	\$ 6,849,594	\$ 6,104,970	\$ 7,031,624	\$ 7,172,256
Other Revenues							
421110	Animal Licenses - Dog	\$ 30,813	\$ 27,359	\$ 25,158	\$ 31,059	\$ 40,971	\$ 41,350
424210	Street Use Permit	19,372	30,025	29,158	14,929	19,693	19,876
426110	Residential Pref Parking	1,028,614	978,806	1,008,551	836,693	1,103,715	1,113,916
426210	Ptp Car Share Permit	-	25,449	42,377	7,020	9,260	9,346
429110	Cannabis Disp Annual Fee	-	-	-	141,257	186,338	188,060
429210	Tobacco Retailer License Fee	36,805	43,080	32,236	32,363	42,691	43,086
429310	Utilities Permit	38,950	760	-	284,163	374,851	378,315
429510	Special Event Permit Fees	-	-	617	10,431	13,760	13,887
429610	Fire Permits	285,140	278,869	229,144	167,236	220,608	222,647
429710	Electric Micromobility Permit	138,700	84,200	88,474	-	-	-
429990	Other Permits	1,550	2,515	1,585	2,368	3,124	3,153
431110	Operating Grants - Fed	-	1,062,914	110,627	355,203	468,562	472,893
432110	Operating Grants - State	66,477	74,167	116,457	81,728	107,811	108,807
432320	Homeowners' Exception	384,008	392,433	388,936	307,843	406,088	409,841
432390	Others - State	145,521	9,071	166,669	-	-	-
433210	Capital Grants - County	-	50,000	50,000	-	-	-
434110	Operating Grants - Other	(4,590)	-	-	-	-	-
436110	Other Govt - Tax Prep	60,500	-	-	47,755	62,996	63,578
437110	Mutual Aid Reimbursement	116,601	162,831	77,271	-	-	-
437120	Shared Cost Reimbursements	-	28,850	27,902	19,375	25,558	25,795
441110	Wrk For Prvt Parties - Gn Govt	331,689	486,929	48,736	713,974	941,831	950,537
441210	Appeals - Appeals Board	1,300	9,000	11,020	8,051	10,620	10,719
441910	Credit Card Payment Fees	-	-	-	118,729	156,620	158,067
441990	Miscellaneous Charges	284,105	670,993	694,882	174,555	230,261	232,391

General Fund Revenues (continued)

Five-Year Summary

		2022 Actuals	2023 Actuals	2024 Est. Actual	2024 Adopted Budget	2025 Adopted	2026 Adopted
General Fund Revenue Detail							
442130	Fire Inspection Fees	479,610	539,424	810,505	593,113	782,399	789,630
442140	Misc Police Services	35,141	33,853	36,356	50,265	66,307	66,919
442170	Jail Booking Fees	117,320	98,510	101,930	36,310	47,898	48,341
443110	Street & Road Maintenance	-	-	-	15,392	20,304	20,492
444110	Vital Statistics Charges	256,810	258,548	245,419	127,656	168,396	169,953
444120	Vital Statistics Contra	(99,463)	(94,857)	(105,186)	-	-	-
444210	Health Inspection Fees	667,520	685,561	646,356	623,163	822,040	829,637
444220	Clinic Fees	19	-	-	19,079	25,168	25,400
444310	Animal Services Charges	188,635	196,165	226,146	123,809	163,321	164,831
445110	Swimming Pool Fees	353,955	325,351	318,302	181,792	239,809	242,025
445130	Clubhouse/Rec Center Fees	22,538	138,722	151,556	90,479	119,354	120,457
445140	Athletic Fees	239	3,717	4,188	32,505	42,878	43,276
445160	Class Fees	371,618	396,108	433,000	178,011	234,821	236,992
445190	Other Recreation Fees	696,938	389,955	410,175	670,855	884,951	893,131
448910	Int Svc - Employee Pkg Permit	25,000	26,500	28,500	30,784	40,608	40,984
453110	Dog License Penalties	60	20	-	2,202	2,905	2,932
453210	Fire Inspection Penalties	1,724	9,510	16,235	8,708	11,487	11,593
453220	Multiple Response Penalties	-	100	-	1,184	1,562	1,576
453410	Health Code Violation Penaltie	6,595	3,160	628	9,077	11,974	12,085
453990	Misc Penalties	744	178	-	-	-	-
461110	Leases - General Building	30,781	200	200	15,648	20,642	20,833
461210	Rentals - Community Ctrs	-	7,873	43,443	78,647	103,746	104,705
461220	Rentals - Pool Rental	20,908	-	119	1,773	2,339	2,361
461230	Rentals - Oth Short Term	242,640	224,667	231,616	51,155	67,481	68,104
481110	Misc Rev - Donations Received	45,433	134,229	149,663	172,441	227,474	229,576
483110	Misc Rev - Over/Short	(186)	(286)	(327)	-	-	-
483120	Misc Rev - Insurance Claims	-	-	-	5,526	7,290	7,357
483130	Settlement - Agreement	-	270,431	(270,431)	-	-	-
483990	Misc Rev - Other	511,400	290,367	264,395	166,002	218,980	221,004
492120	Premium On Bonds Issued	-	687,680	-	-	-	-
493110	Gain/Loss On Sale Of Asset	4,478	-	-	-	-	-
Total Other Revenues		\$ 6,946,012	\$ 9,043,937	\$ 6,892,588	\$ 6,640,308	\$ 8,759,492	\$ 8,840,458

General Fund Revenues (continued)

Five-Year Summary

		2022 Actuals	2023 Actuals	2024 Est. Actual	2024 Adopted Budget	2025 Adopted	2026 Adopted
General Fund Revenue Detail							
Transfers							
491106	Transfer From Fund 106	-	310,986	-	-	-	-
491116	Transfer From Fund 116	-	972,145	-	-	-	-
491132	Transfer From Fund 132	-	33,150	-	-	-	-
491156	Transfer From Fund 156	2,643,280	2,643,280	2,643,280	2,643,280	2,643,280	2,643,280
491157	Transfer From Fund 157	21,820	-	-	-	-	-
491310	Transfer From Fund 310	1,844,158	(316,095)	-	-	-	-
491318	Transfer From Fund 318	15,623	4	-	-	-	-
491320	Transfer From Fund 491320	17,827	(17,827)	-	-	-	-
491326	Transfer From Fund 326	6,084	-	-	-	-	-
491327	Transfer From Fund 327	8,575	(8,575)	-	-	-	-
491328	Transfer From Fund 328	20,546	(20,546)	-	-	-	-
491334	Transfer From Fund 334	44,492	(44,492)	-	-	-	-
491347	Transfer From Fund 347	-	282,925	-	-	-	-
491354	Transfer From Fund 354	22,969,355	12,022,049	3,255,744	3,255,743	-	-
491558	Transfer From Fund 558	8,984	-	-	-	-	-
491631	Transfer From Fund 631	1,742,288	1,742,288	1,742,288	1,742,288	1,042,288	1,042,288
491680	Transfer From Fund 680	-	438,968	450,612	450,613	496,355	504,847
491785	Transfer From Fund 785	102,539	3,469	-	-	-	-
Total Transfers		\$ 29,445,571	\$ 18,041,729	\$ 13,591,924	\$ 8,091,924	\$ 4,181,923	\$ 4,190,415
TOTAL GENERAL FUND REVENUES		\$286,618,657	\$276,337,325	\$ 273,448,848	\$ 266,418,342	\$ 273,404,097	\$ 284,047,718

Other Funds Revenue Five-Year Summary

		2022	2023	2024	2024	2025	2026
		Actuals	Actuals	Est. Actuals	Adopted Budget	Adopted	Adopted
Other Funds Revenue Detail							
Other General Fund							
013 - GF - Payroll Deduction Trust							
491780	Transfer From Fund 780	\$ 273,854	\$ 273,854	\$ 273,856	\$ 273,854	\$ 273,854	\$ 273,854
Total GF - Payroll Deduction Trust		\$ 273,854	\$ 273,854	\$ 273,856	\$ 273,854	\$ 273,854	\$ 273,854
016 - U1 - Housing							
491011	Transfer From Fund 011	\$ 5,887,567	\$ 4,900,000	\$ 6,844,565	\$ 4,900,000	\$ 6,500,000	\$ 6,200,000
Total U1 - Housing		\$ 5,887,567	\$ 4,900,000	\$ 6,844,565	\$ 4,900,000	\$ 6,500,000	\$ 6,200,000
017 - Climate Equity Action							
491011	Transfer From Fund 011	\$ 600,000	\$ -	\$ -	\$ -	\$ -	\$ -
Total Climate Equity Action		\$ 600,000	\$ -	\$ -	\$ -	\$ -	\$ -
098 - GF - Stabilization Reserves							
491011	Transfer From Fund 011	\$ 3,636,005	\$ 3,862,341	\$ 7,486,574	\$ -	\$ -	\$ -
Total GF - Stabilization Reserves		\$ 3,636,005	\$ 3,862,341	\$ 7,486,574	\$ -	\$ -	\$ -
099 - GF - Catastrophic Reserves							
491011	Transfer From Fund 011	\$ 2,974,913	\$ 3,160,098	\$ 6,125,380	\$ -	\$ -	\$ -
Total GF - Catastrophic Reserves		\$ 2,974,913	\$ 3,160,098	\$ 6,125,380	\$ -	\$ -	\$ -
Special Revenue Funds							
101 - Library - Tax							
412110	Special Assessment Tax	\$ 22,429,364	\$ 24,069,854	\$ 24,917,220	\$ 25,050,748	\$ 25,905,893	\$ 26,424,011
451310	Library Fines	16,147	17,689	15,327	40,000	40,000	40,000
481110	Misc Rev - Donations Received	-	2,072	1,175	-	-	-
483990	Misc Rev - Other	136,791	6,024	219	32,000	32,000	32,000
Total Library - Tax		\$ 22,582,302	\$ 24,095,639	\$ 24,933,941	\$ 25,122,748	\$ 25,977,893	\$ 26,496,011
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	\$ 62,927	\$ 81,952	\$ 107,561	\$ 68,420	\$ 68,420	\$ 68,420
Total Library - Grants		\$ 62,927	\$ 81,952	\$ 112,686	\$ 68,420	\$ 68,420	\$ 68,420
104 - Library - Friends & Gifts							
471110	Interest - Investment Pool	\$ 783	\$ 14,201	\$ 17,136	\$ -	\$ -	\$ -
481110	Misc Rev - Donations Received	90,535	151,635	150,600	105,000	150,000	150,000
483990	Misc Rev - Other	1,000	-	-	-	-	-
Total Library - Friends & Gifts		\$ 92,318	\$ 165,836	\$ 167,736	\$ 105,000	\$ 150,000	\$ 150,000
105 - Library - Foundation							
481110	Misc Rev - Donations Received	\$ 190,392	\$ 13,657	\$ 165,717	\$ 100,000	\$ 100,000	\$ 100,000
Total Library - Foundation		\$ 190,392	\$ 13,657	\$ 165,717	\$ 100,000	\$ 100,000	\$ 100,000

Other Funds Revenue (continued)

Five-Year Summary

		2022		2023		2024		2024		2025		2026	
		Actuals		Actuals		Est. Actuals		Adopted Budget		Adopted		Adopted	
Other Funds Revenue Detail													
106 - Asset Forfeiture													
452110	Forfeitures - Fed Drug Pgm	\$	4	\$	621	\$	2,780	\$	5,000	\$	5,000	\$	5,000
452120	Forfeitures - State Drug Pgm		12		9,570		5,138		50,000		50,000		50,000
Total Asset Forfeiture		\$	16	\$	10,191	\$	7,918	\$	55,000	\$	55,000	\$	55,000
107 - Special Tax For Disabled													
412110	Special Assessment Tax	\$	1,497,100	\$	1,609,609	\$	1,670,628	\$	1,673,845	\$	1,733,706	\$	1,768,380
Total Special Tax For Disabled		\$	1,497,100	\$	1,609,609	\$	1,670,628	\$	1,673,845	\$	1,733,706	\$	1,768,380
108 - Workforce Investment Act													
491138	Transfer From Fund 138	\$	14,093	\$	6,675	\$	113	\$	113	\$	3,563	\$	3,750
491501	Transfer From Fund 501		26,943		29,943		29,943		29,943		29,917		29,917
491608	Transfer From Fund 608		1,875		2,625		2,625		2,625		1,875		1,875
Total Workforce Investment Act		\$	42,911	\$	39,243	\$	32,681	\$	32,681	\$	35,355	\$	35,542
110 - SEC 108 HUD Loan Grant Asst													
471110	Interest - Investment Pool	\$	26	\$	2,934	\$	13,396	\$	10,000	\$	10,000	\$	10,000
471120	Interest - From Loans		162,335		127,872		116,745		209,280		209,280		209,280
498110	Principal Received On Loans		468,209		492,592		461,684		407,443		407,443		407,443
Total SEC 108 HUD Loan Grant Asst		\$	630,570	\$	623,398	\$	591,825	\$	626,723	\$	626,723	\$	626,723
111 - Fund Raising Activities													
481110	Misc Rev - Donations Received	\$	331,107	\$	161,069	\$	259,477	\$	43,000	\$	43,000	\$	43,000
Total Fund Raising Activities		\$	331,107	\$	161,069	\$	259,477	\$	43,000	\$	43,000	\$	43,000
113 - Gilman Sport Field													
445120	Playground Fees	\$	324,049	\$	295,844	\$	289,990	\$	335,000	\$	391,500	\$	399,331
491354	Transfer From Fund 354		196,000		-		-		196,000		196,000		196,000
Total Gilman Sport Field		\$	520,049	\$	295,844	\$	289,990	\$	531,000	\$	587,500	\$	595,331
114 - Gilman Fields Reserve													
437120	Shared Cost Reimbursements	\$	75,000	\$	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
Total Gilman Fields Reserve		\$	250,000	\$	150,000	\$	75,000	\$	175,000	\$	150,000	\$	150,000
115 - Animal Shelter													
481110	Misc Rev - Donations Received	\$	45,331	\$	38,955	\$	46,194	\$	45,000	\$	45,000	\$	45,000
Total Animal Shelter		\$	45,331	\$	38,955	\$	46,194	\$	45,000	\$	45,000	\$	45,000
116 - Paramedic Assessment District													
412110	Special Assessment Tax	\$	3,438,634	\$	3,610,283	\$	3,734,721	\$	3,742,618	\$	3,874,480	\$	3,951,970
491164	Transfer From Fund 164		757,925		757,925		757,924		757,925		757,925		757,925
491354	Transfer From Fund 354		-		2,614,331		-		-		-		-
Total Paramedic Assessment District		\$	4,196,559	\$	6,982,539	\$	4,492,645	\$	4,500,543	\$	4,632,405	\$	4,709,895

Other Funds Revenue (continued)

Five-Year Summary

	2022 Actuals	2023 Actuals	2024 Est. Actuals	2024 Adopted Budget	2025 Adopted	2026 Adopted
Other Funds Revenue Detail						
118 - Tieback Mitigation R-O-W						
441310 Mitigation Fees	\$ 435,225	\$ 61,425	\$ -	\$ -	\$ -	\$ -
Total Tieback Mitigation R-O-W	\$ 435,225	\$ 61,425	\$ -	\$ -	\$ -	\$ -
119 - Domestic Violence Prevention						
444110 Vital Statistics Charges	\$ 21,627	\$ 20,170	\$ 19,572	\$ 25,000	\$ 25,000	\$ 25,000
Total Domestic Violence Prevention	\$ 21,627	\$ 20,170	\$ 19,572	\$ 25,000	\$ 25,000	\$ 25,000
120 - Affordable Housing Mitigation						
441310 Mitigation Fees	\$ -	\$ 160,000	\$ 166,464	\$ -	\$ -	\$ -
446230 Housing Mitigation Fee	16,208,329	14,063,521	10,549,843	-	6,086,371	6,086,371
Total Affordable Housing Mitigation	\$ 16,208,329	\$ 14,223,521	\$ 10,716,307	\$ -	\$ 6,086,371	\$ 6,086,371
121 - Affordable Child Care						
441310 Mitigation Fees	\$ 185,256	\$ 62,519	\$ 83,852	\$ 11,851	\$ 11,851	\$ 11,851
Total Affordable Child Care	\$ 185,256	\$ 62,519	\$ 83,852	\$ 11,851	\$ 11,851	\$ 11,851
122 - Inclusionary Housing Program						
446120 Condo Conversion Fee	\$ 38	\$ -	\$ -	\$ -	\$ -	\$ -
446220 Incl Housing In Lieu	183,398	237,596	224,955	-	220,809	220,809
Total Inclusionary Housing Program	\$ 183,436	\$ 237,596	\$ 224,955	\$ -	\$ 220,809	\$ 220,809
123 - Condo Conversion Program						
446120 Condo Conversion Fee	\$ 361,675	\$ 128,211	\$ 133,059	\$ 196,000	\$ 313,220	\$ 313,220
Total Condo Conversion Program	\$ 361,675	\$ 128,211	\$ 133,059	\$ 196,000	\$ 313,220	\$ 313,220
124 - Parking In-Lieu Fee						
441310 Mitigation Fees	\$ 645,000	\$ -	\$ -	\$ -	\$ -	\$ -
Total Parking In-Lieu Fee	\$ 645,000	\$ -	\$ -	\$ -	\$ -	\$ -
125 - Playground Camp						
432390 Others - State	\$ 193,770	\$ -	\$ (59,229)	\$ -	\$ -	\$ -
445140 Athletic Fees	-	-	-	184,125	-	-
445150 Camp Fees	2,075,174	2,115,127	2,649,991	2,591,417	2,467,500	2,549,925
445170 Camp Store Sales	-	30,804	27,736	38,250	40,250	41,055
445190 Other Recreation Fees	-	460,675	772,453	247,270	525,000	537,700
461130 Leases - Camp and Park	-	47,741	49,173	-	-	-
461230 Rentals - Oth Short Term	49,852	102,045	50,785	48,223	124,187	150,171
481110 Misc Rev - Donations Received	533,598	15,371	11,664	-	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	-	-	-	-	-
Total Playground Camp	\$ 13,463,471	\$ 3,448,233	\$ 3,507,573	\$ 3,109,285	\$ 3,165,937	\$ 3,287,851

Other Funds Revenue (continued)

Five-Year Summary

		2022	2023	2024	2024	2025	2026
		Actuals	Actuals	Est. Actuals	Adopted Budget	Adopted	Adopted
Other Funds Revenue Detail							
126 - State Proposition 172							
432310	Gen Sales and Use Tax - State	\$ 1,173,773	\$ 1,206,018	\$ 1,326,924	\$ 931,227	\$ 931,227	\$ 931,227
Total State Proposition 172		\$ 1,173,773	\$ 1,206,018	\$ 1,326,924	\$ 931,227	\$ 931,227	\$ 931,227
127 - State Transportation Tax							
432310	Gen Sales and Use Tax - State	\$ 4,888,550	\$ 5,890,065	\$ 6,816,841	\$ 6,696,569	\$ 6,684,448	\$ 6,684,448
441990	Miscellaneous Charges	578	-	2,996	-	-	-
443110	Street & Road Maintenance	-	1,500	16,000	-	-	-
471110	Interest - Investment Pool	8,224	135,356	231,612	-	-	-
Total State Transportation Tax		\$ 4,897,352	\$ 6,026,921	\$ 7,067,449	\$ 6,696,569	\$ 6,684,448	\$ 6,684,448
128 - CDBG							
431110	Operating Grants - Fed	\$ 1,149,657	\$ 3,756,573	\$ 5,826,854	\$ 3,595,558	\$ 3,595,558	\$ 3,595,558
461110	Leases - General Building	496,671	-	20,304	-	-	-
471120	Interest - From Loans	137,258	-	3,398	-	-	-
483990	Misc Rev - Other	-	-	-	400,518	400,518	400,518
498110	Principal Received On Loans	453,027	68,518	91,766	441,667	441,667	441,667
Total CDBG		\$ 2,236,613	\$ 3,825,091	\$ 5,949,895	\$ 4,437,743	\$ 4,437,743	\$ 4,437,743
129 - Rental Housing Safety Prog							
441990	Miscellaneous Charges	\$ 336	\$ 1,265	\$ 920	\$ 2,000	\$ 2,000	\$ 2,000
446210	Rhsp Fees	341,608	518,231	598,395	250,000	250,000	250,000
446211	Rhsp Flat Fee Per Unit	1,449,349	1,470,788	1,514,734	1,200,000	1,200,000	1,200,000
446212	Rhsp Flat Fee Per Room	38,599	37,580	38,271	45,000	45,000	45,000
446213	Rhsp Inspect Fee - Responsive	194,264	171,630	176,366	200,000	200,000	200,000
451910	Rhsp Citation Fines	42,790	7,500	700	20,000	20,000	20,000
453990	Misc Penalties	171,270	128,250	184,682	66,780	66,780	66,780
Total Rental Housing Safety Prog		\$ 2,238,216	\$ 2,335,244	\$ 2,786,756	\$ 1,783,780	\$ 1,783,780	\$ 1,783,780
130 - Meas B - Local Streets and RDS							
433310	Gen Sales and Use Tax - Cntylc	\$ 3,682,015	\$ 42,699	\$ -	\$ -	\$ -	\$ -
443110	Street & Road Maintenance	-	6,194	-	-	-	-
471110	Interest - Investment Pool	6,771	112,559	123,826	-	-	-
Total Meas B - Local Streets and RDS		\$ 3,688,786	\$ 161,452	\$ 123,826	\$ -	\$ -	\$ -
131 - Meas B - Bike And Pedestrian							
433310	Gen Sales and Use Tax - Cntylc	\$ 438,563	\$ 5,057	\$ -	\$ -	\$ -	\$ -
471110	Interest - Investment Pool	1,298	21,374	24,353	-	-	-
Total Meas B - Bike And Pedestrian		\$ 439,861	\$ 26,431	\$ 24,353	\$ -	\$ -	\$ -
132 - Meas B - Paratransit							
433310	Gen Sales and Use Tax - Cntylc	\$ 346,490	\$ 4,021	\$ -	\$ -	\$ -	\$ -
471110	Interest - Investment Pool	(196)	-	(2)	-	-	-
Total Meas B - Paratransit		\$ 346,294	\$ 4,021	\$ (2)	\$ -	\$ -	\$ -

Other Funds Revenue (continued)

Five-Year Summary

	2022 Actuals	2023 Actuals	2024 Est. Actuals	2024 Adopted Budget	2025 Adopted	2026 Adopted
Other Funds Revenue Detail						
133 - Meas F - ALA CT VRF ST and RD						
433390 Other - County and Local	\$ 460,363	\$ 490,740	\$ 510,851	\$ 457,637	\$ 505,898	\$ 505,898
471110 Interest - Investment Pool	1,571	27,330	35,828	-	-	-
Total Meas F - ALA CT VRF ST and RD	\$ 461,934	\$ 518,070	\$ 546,679	\$ 457,637	\$ 505,898	\$ 505,898
134 - Meas BB - Local Streets and RD						
433310 Gen Sales and Use Tax - Cntylc	\$ 3,473,830	\$ 6,853,095	\$ 7,659,862	\$ 6,750,147	\$ 7,990,480	\$ 7,990,480
443110 Street & Road Maintenance	-	9,806	-	-	-	-
471110 Interest - Investment Pool	12,488	194,744	283,242	-	-	-
Total Meas BB - Local Streets and RD	\$ 3,486,318	\$ 7,057,645	\$ 7,943,104	\$ 6,750,147	\$ 7,990,480	\$ 7,990,480
135 - Meas BB - Bike and Pedestrian						
433310 Gen Sales and Use Tax - Cntylc	\$ 358,986	\$ 905,955	\$ 837,315	\$ 773,953	\$ (864,497)	\$ 864,497
471110 Interest - Investment Pool	17	4,132	14,459	-	-	-
Total Meas BB - Bike and Pedestrian	\$ 359,003	\$ 910,087	\$ 851,774	\$ 773,953	\$ (864,497)	\$ 864,497
136 - Meas BB - Paratransit						
433310 Gen Sales and Use Tax - Cntylc	\$ 349,137	\$ 852,575	\$ 836,858	\$ 969,418	\$ 969,418	\$ 969,418
471110 Interest - Investment Pool	1,285	15,943	16,850	-	-	-
Total Meas BB - Paratransit	\$ 350,422	\$ 868,518	\$ 853,708	\$ 969,418	\$ 969,418	\$ 969,418
137 - One Time Funding						
453990 Misc Penalties	\$ 22,076	\$ 5,805	\$ 1,458	\$ -	\$ -	\$ -
Total One Time Funding	\$ 22,076	\$ 5,805	\$ 1,458	\$ -	\$ -	\$ -
138 - Park Tax						
412110 Special Assessment Tax	\$ 15,787,443	\$ 16,951,654	\$ 17,587,968	\$ 17,664,146	\$ 18,297,945	\$ 18,663,904
429990 Other Permits	191,092	197,322	219,835	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	22,790	20,000	20,000	20,000
471110 Interest - Investment Pool	9,743	123,673	229,880	2,000	2,000	2,000
481110 Misc Rev - Donations Received	71,042	16,405	17,553	-	-	-
483120 Misc Rev - Insurance Claims	-	138,116	-	-	-	-
483990 Misc Rev - Other	616	4,563	20,030	-	-	-
493110 Gain/Loss On Sale Of Asset	-	922	-	-	-	-
Total Park Tax	\$ 16,093,368	\$ 17,459,894	\$ 18,098,056	\$ 17,813,646	\$ 18,507,370	\$ 18,877,078
139 - Street And Open Space Impr						
422110 Building Permit - Structures	\$ 74,160	\$ 138,572	\$ 56,711	\$ -	\$ -	\$ -
441310 Mitigation Fees	492,833	827,167	452,899	-	-	-
Total Street And Open Space Impr	\$ 566,993	\$ 965,739	\$ 509,610	\$ -	\$ -	\$ -

Other Funds Revenue (continued)

Five-Year Summary

		2022		2023		2024		2024		2025		2026	
		Actuals		Actuals		Est. Actuals		Adopted Budget		Adopted		Adopted	
Other Funds Revenue Detail													
140 - Meas GG - Fire Preparation Tax													
412110	Special Assessment Tax	\$	5,436,102	\$	5,433,571	\$	5,601,380	\$	5,631,795	\$	5,821,950	\$	5,938,389
437110	Mutual Aid Reimbursement		1,019		24,078		51,105		-		-		-
437120	Shared Cost Reimbursements		-		-		-		46,000		46,000		46,000
Total Meas GG - Fire Preparation Tax		\$	5,437,121	\$	5,457,649	\$	5,652,485	\$	5,677,795	\$	5,867,950	\$	5,984,389
142 - Street Lighting													
412110	Special Assessment Tax	\$	2,045,970	\$	2,089,628	\$	2,140,302	\$	2,240,939	\$	2,240,939	\$	2,240,939
443120	Street Light Inspection		459		306		918		-		-		-
471110	Interest - Investment Pool		3,997		57,010		71,080		-		-		-
483120	Misc Rev - Insurance Claims		-		9,523		26,130		-		-		-
Total Street Lighting		\$	2,050,426	\$	2,156,467	\$	2,238,430	\$	2,240,939	\$	2,240,939	\$	2,240,939
143 - Business Economic Development													
471110	Interest - Investment Pool		1,933		7,694		9,710		-		-		-
471120	Interest - From Loans		6,819		8,601		19,264		-		-		-
498110	Principal Received On Loans		146,726		29,526		65,210		150,000		150,000		150,000
Total Business Economic Development		\$	155,478	\$	45,821	\$	94,184	\$	150,000	\$	150,000	\$	150,000
144 - Citywide RLF													
471120	Interest - From Loans	\$	-	\$	27	\$	-	\$	-	\$	-	\$	-
471130	Interest - Other		1,251		320		1,951		-		-		-
498110	Principal Received On Loans		16,749		12,103		4,771		-		-		-
Total Citywide RLF		\$	18,000	\$	12,450	\$	6,722	\$	-	\$	-	\$	-
145 - Miles Lab													
434110	Operating Grants - Other	\$	-	\$	385,000	\$	-	\$	9,000	\$	-	\$	-
Total Miles Lab		\$	-	\$	385,000	\$	-	\$	9,000	\$	-	\$	-
146 - Employee Training													
491013	Transfer From Fund 013	\$	750,000	\$	750,000	\$	750,000	\$	750,000	\$	750,000	\$	750,000
Total Employee Training		\$	750,000	\$	750,000	\$	750,000	\$	750,000	\$	750,000	\$	750,000
147 - UC Settlement													
435120	Tax In-Lieu - Uc Lrdp Agmt	\$	4,561,283	\$	4,223,000	\$	4,349,690	\$	-	\$	3,059,636	\$	3,151,425
441310	Mitigation Fees		-		120,786		158,183		-		-		-
Total UC Settlement		\$	4,561,283	\$	4,343,786	\$	4,507,873	\$	-	\$	3,059,636	\$	3,151,425
148 - Cultural Trust													
422110	Building Permit - Structures	\$	2,392,160	\$	835,612	\$	230,949	\$	-	\$	-	\$	-
441310	Mitigation Fees		-		60,000		62,424		-		-		-
Total Cultural Trust		\$	2,392,160	\$	895,612	\$	293,373	\$	-	\$	-	\$	-
149 - Private Party Sidewalks													
443130	Wrk For Prvt Parties - Street	\$	106,984	\$	732,028	\$	310,755	\$	100,000	\$	100,000	\$	100,000
Total Private Party Sidewalks		\$	106,984	\$	732,028	\$	310,755	\$	100,000	\$	100,000	\$	100,000

Other Funds Revenue (continued)

Five-Year Summary

		2022		2023		2024		2024		2025		2026	
		Actuals		Actuals		Est. Actuals		Adopted Budget		Adopted		Adopted	
Other Funds Revenue Detail													
150 - Public Art													
491138	Transfer From Fund 138	\$	21,140	\$	11,681	\$	3,202	\$	197	\$	6,234	\$	6,563
491501	Transfer From Fund 501		40,414		52,400		52,400		52,400		52,355		52,355
491608	Transfer From Fund 608		2,813		4,594		4,594		4,594		3,281		3,281
Total Public Art		\$	64,367	\$	68,675	\$	60,196	\$	57,191	\$	61,870	\$	62,199
151 - Lillie B. Wall Memorial													
481110	Misc Rev - Donations Received	\$	566	\$	591	\$	735	\$	-	\$	-	\$	-
Total Lillie B. Wall Memorial		\$	566	\$	591	\$	735	\$	-	\$	-	\$	-
152 - Vital And Health Statistic													
444110	Vital Statistics Charges	\$	20,668	\$	22,520	\$	26,912	\$	30,000	\$	30,000	\$	30,000
Total Vital And Health Statistic		\$	20,668	\$	22,520	\$	26,912	\$	30,000	\$	30,000	\$	30,000
153 - East Bay Public Utilities Comm													
471110	Interest - Investment Pool	\$	6	\$	94	\$	117	\$	-	\$	-	\$	-
Total East Bay Public Utilities Comm		\$	6	\$	94	\$	117	\$	-	\$	-	\$	-
154 - PERS Savings													
471130	Interest - Other	\$	472,818	\$	538,895	\$	(979,627)	\$	-	\$	-	\$	-
491011	Transfer From Fund 011		2,000,000		2,000,000		4,039,008		2,000,000		-		-
491013	Transfer From Fund 013		1,479,360		1,634,103		1,487,226		-		-		-
491501	Transfer From Fund 501		151,632		151,632		151,632		151,632		-		-
491558	Transfer From Fund 558		-		494,336		-		-		-		-
Total PERS Savings		\$	4,103,810	\$	4,818,966	\$	4,698,239	\$	2,151,632	\$	-	\$	-
156 - Health State Aid Realignment													
432310	Gen Sales and Use Tax - State	\$	2,095,939	\$	2,155,943	\$	2,127,958	\$	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		1,953,018
493110	Gain/Loss On Sale Of Asset		1,166		-		-		-		-		-
Total Health State Aid Realignment		\$	4,050,123	\$	4,108,961	\$	4,080,976	\$	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	\$	300,000
471110	Interest - Investment Pool		111		1,581		1,766		-		-		-
Total Tobacco Control		\$	450,111	\$	306,248	\$	301,766	\$	300,000	\$	300,000	\$	300,000
158 - Mental Health State Aid Realig													
432310	Gen Sales and Use Tax - State	\$	2,928,252	\$	3,356,546	\$	3,408,611	\$	2,710,000	\$	2,710,000	\$	2,710,000
453990	Misc Penalties		-		130,015		-		-		-		-
Total Mental Health State Aid Realig		\$	2,928,252	\$	3,486,561	\$	3,408,611	\$	2,710,000	\$	2,710,000	\$	2,710,000
159 - City Optional Public Safety													
432110	Operating Grants - State	\$	292,991	\$	309,139	\$	374,207	\$	250,000	\$	250,000	\$	250,000
471110	Interest - Investment Pool		1,260		23,534		37,257		-		-		-
Total City Optional Public Safety		\$	294,251	\$	332,673	\$	411,464	\$	250,000	\$	250,000	\$	250,000

Other Funds Revenue (continued)

Five-Year Summary

	2022 Actuals	2023 Actuals	2024 Est. Actuals	2024 Adopted Budget	2025 Adopted	2026 Adopted
Other Funds Revenue Detail						
160 - Impounded And Unneutered						
444310 Animal Services Charges	\$ 505	\$ 788	\$ -	\$ -	\$ -	\$ -
Total Impounded And Unneutered	\$ 505	\$ 788	\$ -	\$ -	\$ -	\$ -
161 - ALA CT Abandoned Veh Abt Auth						
444410 Abandoned Vehicle Removal	\$ 78,282	\$ 92,951	\$ 31,003	\$ 103,000	\$ 103,000	\$ 103,000
Total ALA CT Abandoned Veh Abt Auth	\$ 78,282	\$ 92,951	\$ 31,003	\$ 103,000	\$ 103,000	\$ 103,000
162 - Shelter Operations						
481110 Misc Rev - Donations Received	\$ 160,000	\$ -	\$ -	\$ -	\$ -	\$ -
Total Shelter Operations	\$ 160,000	\$ -	\$ -	\$ -	\$ -	\$ -
163 - Traffic Congestion Relief						
432310 Gen Sales and Use Tax - State	\$ 12	\$ -	\$ -	\$ -	\$ -	\$ -
Total Traffic Congestion Relief	\$ 12	\$ -	\$ -	\$ -	\$ -	\$ -
164 - Measure FF - Public Safety						
412110 Special Assessment Tax	\$ 12,737,829	\$ 9,351,421	\$ 9,694,527	\$ 9,770,233	\$ 10,102,578	\$ 10,304,630
Total Measure FF - Public Safety	\$ 12,737,829	\$ 9,351,421	\$ 9,760,424	\$ 9,770,233	\$ 10,102,578	\$ 10,304,630
165 - Fair Elections						
491011 Transfer From Fund 011	\$ 505,002	\$ 505,002	\$ 612,210	\$ 612,210	\$ 612,210	\$ 612,210
Total Fair Elections	\$ 505,002	\$ 505,002	\$ 612,210	\$ 612,210	\$ 612,210	\$ 612,210
Grants Funds						
301 - Operating Grants - Federal						
431110 Operating Grants - Fed	\$ -	\$ -	\$ 12,375	\$ -	\$ 35,162	\$ 36,362
Total Operating Grants - Federal	\$ -	\$ -	\$ 12,375	\$ -	\$ 35,162	\$ 36,362
302 - Operating Grants - State						
432110 Operating Grants - State	\$ 1,021,405	\$ 5,228,053	\$ 3,110,617	\$ 63,475	\$ 975,688	\$ 975,688
Total Operating Grants - State	\$ 1,021,405	\$ 5,228,053	\$ 3,110,617	\$ 63,475	\$ 975,688	\$ 975,688
306 - Capital Grants - State						
432210 Capital Grants - State	\$ -	\$ 3,147,029	\$ 729,329	\$ 562,500	\$ 562,500	\$ 562,500
Total Capital Grants - State	\$ -	\$ 3,147,029	\$ 729,329	\$ 562,500	\$ 562,500	\$ 562,500
307 - Capital Grants - Local						
433210 Capital Grants - County	\$ 48,526	\$ 149,875	\$ 699,798	\$ 75,000	\$ 75,000	\$ 75,000
433820 Other - County and Local	-	613,000	-	-	-	-
Total Capital Grants - Local	\$ 48,526	\$ 762,875	\$ 699,798	\$ 75,000	\$ 75,000	\$ 75,000
309 - OTS DUI Enforsmt Educ Prg						
431110 Operating Grants - Fed	\$ 87,797	\$ 166,401	\$ 206,147	\$ 150,000	\$ 150,000	\$ 150,000
Total OTS DUI Enforsmt Educ Prg	\$ 87,797	\$ 166,401	\$ 206,147	\$ 150,000	\$ 150,000	\$ 150,000

Other Funds Revenue (continued)

Five-Year Summary

		2022		2023		2024		2024		2025		2026
		Actuals		Actuals		Est. Actuals		Adopted Budget		Adopted		Adopted
Other Funds Revenue Detail												
310 - HUD												
431110	Operating Grants - Fed	\$	1,988,824	\$	1,005,188	\$	49,602	\$	-	\$	-	\$ 605,000
471120	Interest - From Loans		305,719		13,398		25,042		-		-	-
498110	Principal Received On Loans		69,003		8,109		40,956		-		-	-
Total HUD		\$	2,363,546	\$	1,026,695	\$	115,600	\$	-	\$	-	\$ 605,000
311 - ESGP												
431110	Operating Grants - Fed	\$	3,692,640	\$	760,463	\$	2,557,953	\$	-	\$	-	\$ 207,000
Total ESGP		\$	3,692,640	\$	760,463	\$	2,557,953	\$	-	\$	-	\$ 207,000
312 - Health (General)												
432110	Operating Grants - State	\$	2,135,943	\$	2,151,392	\$	1,855,278	\$	1,994,586	\$	2,107,834	\$ 2,113,978
432390	Others - State		189,640		126,011		109,971		-		-	-
Total Health (General)		\$	2,325,583	\$	2,277,403	\$	1,965,249	\$	1,994,586	\$	2,107,834	\$ 2,113,978
313 - Target Case Mgmt/Linkages												
432390	Others - State	\$	569,176	\$	379,691	\$	317,202	\$	350,000	\$	-	\$ -
Total Target Case Mgmt/Linkages		\$	569,176	\$	379,691	\$	317,202	\$	350,000	\$	-	\$ -
315 - Mental Health Service Act												
432390	Others - State	\$	9,337,779	\$	6,736,742	\$	11,522,938	\$	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		616,069		-		-	-
Total Mental Health Service Act		\$	10,933,318	\$	7,922,233	\$	12,143,646	\$	12,240,360	\$	12,240,360	\$ 12,240,360
316 - Health (Short/Doyle)												
432390	Others - State	\$	4,548,037	\$	7,594,068	\$	3,975,459	\$	6,398,336	\$	6,398,336	\$ 6,398,336
433390	Other - County and Local		21,915		26,228		2,210		18,314		18,314	18,314
444210	Health Inspection Fees		5,703		4,235		270		6,050		6,050	6,050
Total Health (Short/Doyle)		\$	4,575,655	\$	7,624,531	\$	3,977,939	\$	6,422,700	\$	6,422,700	\$ 6,422,700
317 - Epsdt Expansion Proposal												
433390	Other - County and Local	\$	297,519	\$	379,205	\$	169,897	\$	6,422,700	\$	6,422,700	\$ 6,422,700
Total Epsdt Expansion Proposal		\$	297,519	\$	379,205	\$	169,897	\$	6,422,700	\$	6,422,700	\$ 6,422,700
318 - Alcoholic Bev Ctr Ots/Uc												
432110	Operating Grants - State	\$	37,261	\$	41,702	\$	1,029	\$	50,000	\$	50,000	\$ 50,000
Total Alcoholic Bev Ctr Ots/Uc		\$	37,261	\$	41,702	\$	1,029	\$	50,000	\$	50,000	\$ 50,000
319 - Youth Lunch												
431810	Fees For Services - Fed	\$	49,519	\$	51,618	\$	57,340	\$	53,683	\$	64,000	\$ 65,500
Total Youth Lunch		\$	49,519	\$	51,618	\$	57,340	\$	53,683	\$	64,000	\$ 65,500
320 - Sr. Nutrition (Title Iii)												
433110	Operating Grants - County	\$	168,056	\$	115,841	\$	67,147	\$	124,000	\$	213,573	\$ 213,573
Total Sr. Nutrition (Title Iii)		\$	168,056	\$	115,841	\$	67,147	\$	124,000	\$	213,573	\$ 213,573

Other Funds Revenue (continued)

Five-Year Summary

		2022		2023		2024		2024		2025		2026	
		Actuals		Actuals		Est. Actuals		Adopted Budget		Adopted		Adopted	
Other Funds Revenue Detail													
321 - C.F.P. Title X													
431110	Operating Grants - Fed	\$	148,450	\$	236,931	\$	119,438	\$	200,000	\$	200,000	\$	200,000
Total C.F.P. Title X		\$	148,450	\$	236,931	\$	119,438	\$	200,000	\$	200,000	\$	200,000
324 - Berk Unif Sch Dist Grant													
433390	Other - County and Local	\$	85,853	\$	42,036	\$	7,911	\$	363,548	\$	363,548	\$	363,548
433810	Fees For Services - Cnty/Lcl		28,387		135,113		102,825		122,640		144,600		144,600
Total Berk Unif Sch Dist Grant		\$	114,240	\$	177,149	\$	110,736	\$	486,188	\$	508,148	\$	508,148
325 - Vector Control													
433110	Operating Grants - County	\$	-	\$	-	\$	-	\$	350,000	\$	350,000	\$	350,000
Total Vector Control		\$	-	\$	-	\$	-	\$	350,000	\$	350,000	\$	350,000
326 - Alameda County Grants													
431110	Operating Grants - Fed	\$	53,481	\$	97,120	\$	101,899	\$	224,393	\$	224,393	\$	224,393
432110	Operating Grants - State		193,715		400,022		-		300,011		300,011		300,011
433110	Operating Grants - County		335,362		292,584		218,919		291,867		302,680		308,430
Total Alameda County Grants		\$	582,558	\$	789,726	\$	320,818	\$	816,271	\$	827,084	\$	832,834
327 - Sr Supportive Social Serv													
433110	Operating Grants - County	\$	66,279	\$	71,714	\$	51,167	\$	100,000	\$	156,803	\$	156,803
Total Sr Supportive Social Serv		\$	66,279	\$	71,714	\$	51,167	\$	100,000	\$	156,803	\$	156,803
328 - Family Care Support Prog													
431110	Operating Grants - Fed	\$	24,439	\$	30,224	\$	27,707	\$	30,000	\$	47,363	\$	47,363
433110	Operating Grants - County		55,806		34,599		46,521		82,766		140,911		140,911
Total Family Care Support Prog		\$	80,245	\$	64,823	\$	74,228	\$	112,766	\$	188,274	\$	188,274
329 - CA Integrated Waste Mgmt													
432110	Operating Grants - State	\$	15,806	\$	19,025	\$	17,062	\$	3,933	\$	3,933	\$	3,933
471110	Interest - Investment Pool		39		494		879		-		-		-
Total CA Integrated Waste Mgmt		\$	15,845	\$	19,519	\$	17,941	\$	3,933	\$	3,933	\$	3,933
331 - Housing Mitigation													
441310	Mitigation Fees	\$	836,785	\$	172,201	\$	182,010	\$	-	\$	-	\$	-
471120	Interest - From Loans		469		4,605		1,852		-		-		-
483110	Misc Rev - Over/Short		17,529		-		-		-		-		-
Total Housing Mitigation		\$	854,783	\$	176,806	\$	185,331	\$	-	\$	-	\$	-
333 - Calhome Program													
498110	Principal Received On Loans	\$	268,018	\$	134,841	\$	-	\$	-	\$	-	\$	-
Total Calhome Program		\$	268,018	\$	134,841	\$	-	\$	-	\$	-	\$	-

Other Funds Revenue (continued)

Five-Year Summary

	2022 Actuals	2023 Actuals	2024 Est. Actuals	2024 Adopted Budget	2025 Adopted	2026 Adopted
Other Funds Revenue Detail						
334 - Community Action Program						
431110 Operating Grants - Fed	\$ 521,345	\$ 308,675	\$ 324,705	\$ 281,777	\$ 281,777	\$ 281,777
Total Community Action Program	\$ 521,345	\$ 308,675	\$ 324,705	\$ 281,777	\$ 281,777	\$ 281,777
336 - One-Time Grant:No Cap Exp						
431110 Operating Grants - Fed	\$ 632,406	\$ 4,842,987	\$ 1,771,760	\$ 2,374,916	\$ 1,878,410	\$ 1,878,410
432110 Operating Grants - State	329,103	8,559,510	6,271,846	776,000	1,757,107	1,492,250
432210 Capital Grants - State	28,230	-	-	-	-	-
432390 Others - State	91,000	(8,822)	-	-	-	-
433120 Operating Grants - Other Local	34,271	-	24,723	-	-	-
433220 Capital Grants - Other Local	20,000	-	172,865	-	-	-
434110 Operating Grants - Other	2,602,030	75,000	334,095	1,294,994	1,294,994	1,294,994
Total One-Time Grant:No Cap Exp	\$ 3,737,040	\$ 13,468,675	\$ 8,575,289	\$ 4,445,910	\$ 4,930,511	\$ 4,665,654
339 - MTC						
431210 Capital Grants - Fed	\$ 307,555	\$ 964,114	\$ 291,788	\$ -	\$ -	\$ -
432210 Capital Grants - State	-	-	-	564,620	564,620	564,620
433210 Capital Grants - County	-	78,627	-	-	-	-
Total MTC	\$ 307,555	\$ 1,042,741	\$ 291,788	\$ 564,620	\$ 564,620	\$ 564,620
340 - FEMA						
431110 Operating Grants - Fed	\$ -	\$ 48,241	\$ 371,709	\$ -	\$ -	\$ -
431210 Capital Grants - Fed	1,052,133	1,053,580	611,867	1,306,400	1,306,400	1,306,400
Total FEMA	\$ 1,052,133	\$ 1,101,821	\$ 983,576	\$ 1,306,400	\$ 1,306,400	\$ 1,306,400
341 - Alameda County Waste Mgmt						
433390 Other - County and Local	\$ 363,035	\$ 362,501	\$ 450,983	\$ 360,000	\$ 360,000	\$ 360,000
Total Alameda County Waste Mgmt	\$ 363,035	\$ 362,501	\$ 450,983	\$ 360,000	\$ 360,000	\$ 360,000
343 - State Dept Conserv/Recycling						
432110 Operating Grants - State	\$ 29,114	\$ -	\$ 94,270	\$ 32,000	\$ 32,000	\$ 32,000
Total State Dept Conserv/Recycling	\$ 29,114	\$ -	\$ 94,270	\$ 32,000	\$ 32,000	\$ 32,000
344 - Caltrans Grant						
432210 Capital Grants - State	\$ 588,296	\$ 129,585	\$ -	\$ -	\$ -	\$ -
Total Caltrans Grant	\$ 588,296	\$ 129,585	\$ -	\$ -	\$ -	\$ -
345 - Meas WW - Park Bond - Grant						
433220 Capital Grants - Other Local	\$ 2,755,475	\$ -	\$ -	\$ -	\$ -	\$ -
Total Meas WW - Park Bond - Grant	\$ 2,755,475	\$ -	\$ -	\$ -	\$ -	\$ -
347 - Shelter+Care HUD						
431110 Operating Grants - Fed	\$ 7,112,695	\$ 4,704,191	\$ 2,811,969	\$ 6,461,774	\$ 6,461,774	\$ 6,461,774
Total Shelter+Care HUD	\$ 7,112,695	\$ 4,704,191	\$ 2,811,969	\$ 6,461,774	\$ 6,461,774	\$ 6,461,774
348 - Shelter+Care County						
431110 Operating Grants - Fed	\$ 775,911	\$ 881,045	\$ 878,846	\$ 906,212	\$ 906,212	\$ 906,212
Total Shelter+Care County	\$ 775,911	\$ 881,045	\$ 878,846	\$ 906,212	\$ 906,212	\$ 906,212

Other Funds Revenue (continued)

Five-Year Summary

	2022 Actuals	2023 Actuals	2024 Est. Actuals	2024 Adopted Budget	2025 Adopted	2026 Adopted
Other Funds Revenue Detail						
349 - JAG Grant						
431110 Operating Grants - Fed	\$ -	\$ 37,003	\$ 124,682	\$ 50,000	\$ 50,000	\$ 50,000
471110 Interest - Investment Pool	(22)	(1,748)	(1,063)	-	-	-
Total JAG Grant	\$ (22)	\$ 35,255	\$ 123,619	\$ 50,000	\$ 50,000	\$ 50,000
350 - Bio-Terrorism Grant						
431110 Operating Grants - Fed	\$ 171,555	\$ 24,163	\$ 58,936	\$ 18,709	\$ 35,000	\$ 38,000
432110 Operating Grants - State	262,482	181,887	217,339	221,415	243,000	251,000
Total Bio-Terrorism Grant	\$ 434,037	\$ 206,050	\$ 276,275	\$ 240,124	\$ 278,000	\$ 289,000
351 - UASI Regional Fund						
431110 Operating Grants - Fed	\$ -	\$ 54,803	\$ -	\$ -	\$ -	\$ -
Total UASI Regional Fund	\$ -	\$ 54,803	\$ -	\$ -	\$ -	\$ -
353 - Local Housing Trust Fund						
471120 Interest - From Loans	\$ -	\$ 13,225	\$ 5,320	\$ -	\$ -	\$ -
Total Local Housing Trust Fund	\$ -	\$ 13,225	\$ 5,320	\$ -	\$ -	\$ -
354 - ARPA - Local Fiscal Recovery						
431310 Entitle/Subven/Shrdrev - Fed	\$ 66,646,289	\$ (9,648,642)	\$ 9,648,642	\$ -	\$ -	\$ -
Total ARPA - Local Fiscal Recovery	\$ 66,646,289	\$ (9,648,642)	\$ 9,648,642	\$ -	\$ -	\$ -
Capital Projects Funds						
501 - Capital Improvements						
441110 Wrk For Prvt Parties - Gn Govt	\$ 15,794	\$ -	\$ -	\$ -	\$ -	\$ -
471120 Interest - From Loans	10,486	9,518	18,328	-	-	-
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	18,370,905	14,099,209	13,490,788
Total Capital Improvements	\$ 5,011,030	\$ 19,010,423	\$ 18,389,233	\$ 18,370,905	\$ 14,099,209	\$ 13,490,788
502 - Phone System Replacement						
491011 Transfer From Fund 011	\$ 449,408	\$ 449,408	\$ 449,408	\$ 449,408	\$ -	\$ -
Total Phone System Replacement	\$ 449,408	\$ 449,408	\$ 449,408	\$ 449,408	\$ -	\$ -
503 - Fund\$ Replacement						
504 - Peg Access Facilities						
425410 Franchise Fees - Peg Fee	\$ 134,544	\$ 251,331	\$ 121,741	\$ -	\$ -	\$ -
Total Peg Access Facilities	\$ 134,544	\$ 251,331	\$ 121,741	\$ -	\$ -	\$ -
506 - Meas M - ST and WTRSHD Imprv						
471110 Interest - Investment Pool	\$ 1,447	\$ 23,062	\$ 26,660	\$ -	\$ -	\$ -
Total Meas M - ST and WTRSHD Imprv	\$ 1,447	\$ 23,062	\$ 26,660	\$ -	\$ -	\$ -
507 - Meas G - Public Safety Bldg						
471110 Interest - Investment Pool	\$ 10	\$ 153	\$ 189	\$ -	\$ -	\$ -
Total Meas G - Public Safety Bldg	\$ 10	\$ 153	\$ 189	\$ -	\$ -	\$ -

Other Funds Revenue (continued)

Five-Year Summary

	2022 Actuals	2023 Actuals	2024 Est. Actuals	2024 Adopted Budget	2025 Adopted	2026 Adopted
Other Funds Revenue Detail						
508 - Street Improvement						
471110 Interest - Investment Pool	\$ 135	\$ 2,175	\$ 2,688	\$ -	\$ -	\$ -
Total Street Improvement	\$ 135	\$ 2,175	\$ 2,688	\$ -	\$ -	\$ -
509 - Park Acquisition Development						
453990 Misc Penalties	\$ -	\$ -	\$ -	\$ 192	\$ 192	\$ 192
461230 Rentals - Oth Short Term	1,201	1,201	1,201	-	-	-
471110 Interest - Investment Pool	55	894	1,134	-	-	-
Total Park Acquisition Development	\$ 1,256	\$ 2,095	\$ 2,335	\$ 192	\$ 192	\$ 192
510 - Income Housing Fund Wbip						
471110 Interest - Investment Pool	\$ -	\$ 12,559	\$ 5,052	\$ -	\$ -	\$ -
Total Income Housing Fund Wbip	\$ -	\$ 12,559	\$ 5,052	\$ -	\$ -	\$ -
511 - Meas T1 - Infrstr And Fac						
471110 Interest - Investment Pool	\$ 83,627	\$ 813,465	\$ 867,985	\$ 500,000	\$ 500,000	\$ 500,000
492110 Bonds Issued	-	-	-	20,000,000	20,000,000	20,000,000
Total Meas T1 - Infrstr And Fac	\$ 83,627	\$ 813,465	\$ 867,985	\$ 20,500,000	\$ 20,500,000	\$ 20,500,000
512 - Meas O - Affordable Housing						
471110 Interest - Investment Pool	\$ 63,448	\$ 1,074,667	\$ 1,110,434	\$ -	\$ -	\$ -
492110 Bonds Issued	40,000,000	-	-	-	-	-
492120 Premium On Bonds Issued	432,800	-	-	-	-	-
Total Meas O - Affordable Housing	\$ 40,496,248	\$ 1,074,667	\$ 1,110,434	\$ -	\$ -	\$ -
Debt Service Funds						
552 - Meas FF - Library						
411310 Property Tax For Debt Services	\$ 1,431,718	\$ 1,590,320	\$ 1,677,260	\$ -	\$ -	\$ -
492110 Bonds Issued	-	-	-	1,604,969	1,604,969	1,604,969
Total Meas FF - Library	\$ 1,431,718	\$ 1,590,320	\$ 1,677,260	\$ 1,604,969	\$ 1,604,969	\$ 1,604,969
553 - 2015 GORBS for 2007 GORBS						
411310 Property Tax For Debt Services	\$ 2,204,529	\$ 2,386,048	\$ 2,515,890	\$ 3,309,864	\$ 3,309,864	\$ 3,309,864
Total 2015 GORBS for 2007 GORBS	\$ 2,204,529	\$ 2,386,048	\$ 2,515,890	\$ 3,309,864	\$ 3,309,864	\$ 3,309,864
554 - Berkeley Repertory Theatre						
491501 Transfer From Fund 501	\$ 499,802	\$ 499,803	\$ 499,804	\$ 499,802	\$ 499,802	\$ 499,802
492110 Bonds Issued	2	252	46	-	-	-
Total Berkeley Repertory Theatre	\$ 499,804	\$ 500,055	\$ 499,850	\$ 499,802	\$ 499,802	\$ 499,802
555 - 2015 GORBS for 2002 GORBS						
411310 Property Tax For Debt Services	\$ 411,686	\$ 444,748	\$ 462,692	\$ 1,463,321	\$ 1,463,321	\$ 1,463,321
Total 2015 GORBS for 2002 GORBS	\$ 411,686	\$ 444,748	\$ 462,692	\$ 1,463,321	\$ 1,463,321	\$ 1,463,321
556 - 2015 GORBS for 2007 GORBS SERA						
411310 Property Tax For Debt Services	\$ 145,567	\$ 164,492	\$ 173,510	\$ 256,987	\$ 256,987	\$ 256,987
Total 2015 GORBS for 2007 GORBS SERA	\$ 145,567	\$ 164,492	\$ 173,510	\$ 256,987	\$ 256,987	\$ 256,987

Other Funds Revenue (continued)

Five-Year Summary

		2022		2023		2024		2024		2025		2026	
		Actuals		Actuals		Est. Actuals		Adopted Budget		Adopted		Adopted	
Other Funds Revenue Detail													
557 - 2015 GORBS for 2008 Anml Shltr													
411310	Property Tax For Debt Services	\$	508,819	\$	548,535	\$	578,366	\$	-	\$	-	-	
Total 2015 GORBS for 2008 Anml Shltr		\$	508,819	\$	548,535	\$	578,366	\$	-	\$	-	-	
558 - 2010 COP Animal Shelter													
491501	Transfer From Fund 501	\$	402,613	\$	402,613	\$	402,612	\$	402,613	\$	402,613	\$	402,613
Total 2010 COP Animal Shelter		\$	402,613	\$	402,613	\$	402,612	\$	402,613	\$	402,613	\$	402,613
559 - Meas M - St And Wtrshd Imprv													
411310	Property Tax For Debt Services	\$	1,865,493	\$	2,056,609	\$	2,168,871	\$	-	\$	-	-	
Total Meas M - St And Wtrshd Imprv		\$	1,865,493	\$	2,056,609	\$	2,168,871	\$	-	\$	-	-	
560 - Meas T1 - Infrstr And Fac													
411310	Property Tax For Debt Services	\$	4,114,200	\$	4,388,734	\$	4,626,924	\$	-	\$	-	-	
Total Meas T1 - Infrstr And Fac		\$	4,114,200	\$	4,388,734	\$	4,626,924	\$	-	\$	-	-	
561 - Measure O - Housing Bonds													
411310	Property Tax For Debt Services	\$	2,131,612	\$	5,457,645	\$	5,783,655	\$	-	\$	-	-	
492120	Premium On Bonds Issued		833,479		-		-		-		-	-	
Total Measure O - Housing Bonds		\$	2,965,091	\$	5,457,645	\$	5,783,655	\$	-	\$	-	-	
Enterprise Funds													
601 - Zero Waste													
425510	Franchise Fees - Refuse	\$	493,244	\$	528,788	\$	245,946	\$	337,644	\$	425,000	\$	425,000
441990	Miscellaneous Charges		56,811		21,951		1		10,677		10,677		10,677
443210	Refuse - Commercial		17,343,595		17,577,031		17,287,462		16,122,306		20,332,589		22,162,529
443220	Refuse - Residential		19,688,227		19,549,343		19,703,224		19,267,509		22,924,792		24,986,995
443230	Refuse - Exempt Agencies		335,703		436,492		338,282		412,211		503,227		548,518
443240	Refuse - Internal - Cob		1,357,972		1,119,893		1,075,865		1,144,732		1,397,489		1,523,263
443250	Refuse - Recycling Fee		322,540		229,397		1,597,202		133,447		141,476		150,226
443310	Transfer Station - Direct		6,916,798		7,609,021		7,234,317		6,272,467		7,604,581		7,832,719
443320	Transfer Station - Billed		1,522,215		1,756,582		1,682,982		2,221,604		2,693,417		2,774,219
453310	Refuse Penalties		409,972		573,785		513,350		318,605		333,315		349,348
471110	Interest - Investment Pool		42,356		629,515		687,441		526,061		526,061		526,061
483110	Misc Rev - Over/Short		443		1,406		987		-		-		-
493110	Gain/Loss On Sale Of Asset		22,462		18,757		-		-		-		-
Total Zero Waste		\$	48,512,338	\$	50,051,961	\$	50,367,059	\$	46,767,263	\$	56,892,624	\$	61,289,555
607 - Mar - Dept Of Boating & Wtrwy													
432210	Capital Grants - State	\$	110,536	\$	62,000	\$	41,950	\$	-	\$	-	-	
Total Mar - Dept Of Boating & Wtrwy		\$	110,536	\$	62,000	\$	41,950	\$	-	\$	-	-	
608 - Marina Operations/Maint													
443240	Refuse - Internal - Cob	\$	3,974	\$	3,876	\$	3,825	\$	4,146	\$	4,072	\$	4,174
445120	Playground Fees		(105)		28,411		49,482		35,000		35,000		35,000
445190	Other Recreation Fees		-		14,071		21,196		15,000		15,000		15,000
445210	Live-Aboard Fees		266,631		252,017		262,011		269,110		268,004		274,704

Other Funds Revenue (continued)

Five-Year Summary

	2022 Actuals	2023 Actuals	2024 Est. Actuals	2024 Adopted Budget	2025 Adopted	2026 Adopted
Other Funds Revenue Detail						
445220 Launch Ramp Fees	95,360	98,150	86,778	82,000	83,021	85,097
445230 Dry Storage Charges	109,737	114,704	151,940	111,021	170,460	174,722
445240 Charter Boat Fees	98,469	98,179	113,654	84,050	108,187	110,892
445290 Misc Fees - Marina	57,615	80,429	109,587	81,109	156,673	157,521
453510 Marina Penalties	66,758	61,298	72,059	64,319	86,150	86,150
461120 Leases - Waterfront Concess	1,583,795	1,922,308	2,008,195	2,214,337	2,168,149	2,559,875
463110 Rentals - Marina Berths	3,493,497	3,615,881	3,683,794	3,529,781	4,059,020	4,369,929
471110 Interest - Investment Pool	9,266	97,532	87,219	2,000	2,000	2,000
481110 Misc Rev - Donations Received	27,200	20,400	17,000	8,338	6,800	6,800
483110 Misc Rev - Over/Short	(20)	-	(20)	-	-	-
483120 Misc Rev - Insurance Claims	-	15,977	-	-	-	-
491354 Transfer From Fund 354	1,400,000	1,150,000	-	-	-	-
Total Marina Operations/Maint	\$ 7,212,177	\$ 7,573,233	\$ 6,666,720	\$ 6,500,211	\$ 7,162,536	\$ 7,881,864
611 - Sanitary Sewer Operation						
443410 Sewer Charges	23,338,782	23,779,380	22,963,973	24,724,000	24,724,000	24,724,000
446140 Plan Check Fees	-	-	-	5,000	5,000	5,000
471110 Interest - Investment Pool	370,979	919,027	1,268,166	257,977	257,977	257,977
483990 Misc Rev - Other	-	166,617	-	-	-	-
Total Sanitary Sewer Operation	\$ 23,709,761	\$ 24,865,024	\$ 24,232,139	\$ 24,986,977	\$ 24,986,977	\$ 24,986,977
612 - Private Sewer Lateral						
443410 Sewer Charges	\$ -	\$ -	\$ -	\$ 150,000	\$ 150,000	\$ 150,000
491611 Transfer From Fund 611	90,501	90,501	90,500	90,501	90,501	90,501
Total Private Sewer Lateral	\$ 90,501	\$ 90,501	\$ 90,500	\$ 240,501	\$ 240,501	\$ 240,501
616 - Clean Storm Water						
443130 Wrk For Prvt Parties - Street	\$ 15,950	\$ -	\$ -	\$ -	\$ -	\$ -
443420 Clean Storm Water	4,318,996	4,365,831	4,449,979	4,551,890	4,551,890	4,551,890
471110 Interest - Investment Pool	14,782	231,565	310,420	-	-	-
Total Clean Storm Water	\$ 4,349,728	\$ 4,597,396	\$ 4,760,399	\$ 4,551,890	\$ 4,551,890	\$ 4,551,890
621 - Permit Service Center						
422110 Building Permit - Structures	\$ 9,408,989	\$ 10,458,750	\$ 4,540,880	\$ 7,315,686	\$ 7,315,686	\$ 7,315,686
422210 Building Permit - Electrical	572,267	690,226	424,683	405,042	405,042	405,042
422310 Building Permit - Plumbing	365,357	409,334	371,709	268,930	268,930	268,930
422410 Building Permit - Mechanical	282,739	254,351	216,014	220,472	220,472	220,472
423210 Zoning Cert - Misc	1,001,868	1,280,836	912,854	649,595	649,595	649,595
423310 Beso Fees	133,094	89,816	87,614	57,680	57,680	57,680
424110 Excavation Permit	495,691	418,824	455,427	288,400	288,400	288,400
424210 Street Use Permit	701,047	461,546	472,133	296,640	296,640	296,640
424310 Land Use Variance	628,925	941,475	650,590	772,500	772,500	772,500
424410 No Parking Signs	70,320	58,841	65,901	97,850	97,850	97,850
432110 Operating Grants - State	-	158,506	-	-	-	-
441110 Wrk For Prvt Parties - Gn Govt	6,600	1,920	5,280	25,350	25,350	25,350
441210 Appeals - Appeals Board	800	3,500	1,500	1,545	1,545	1,545

Other Funds Revenue (continued)

Five-Year Summary

	2022 Actuals	2023 Actuals	2024 Est. Actuals	2024 Adopted Budget	2025 Adopted	2026 Adopted
Other Funds Revenue Detail						
441990 Miscellaneous Charges	9,047	(874,404)	(4,588)	29,576	29,576	29,576
442120 Protective Inspection Fees	137,715	102,660	114,380	62,500	62,500	62,500
442130 Fire Inspection Fees	918,974	590,230	569,877	435,736	435,736	435,736
442150 Code Enforcement	2,296,981	2,549,916	1,104,334	1,536,758	1,536,758	1,536,758
446110 Planning Mitigation Fees	49,002	35,692	39,178	51,920	51,920	51,920
446120 Condo Conversion Fee	-	16,560	18,400	31,827	31,827	31,827
446130 Engineering Fees	510,325	525,673	474,916	350,200	350,200	350,200
446140 Plan Check Fees	11,417,792	8,053,950	7,873,556	6,496,247	6,496,247	6,496,247
446150 Admin/Penalty Review Fees	1,212	612	-	-	-	-
446160 Technology Fee	607,891	638,901	301,081	311,240	311,240	311,240
481110 Misc Rev - Donations Received	2,927	1,820	20,753	3,576	3,576	3,576
483110 Misc Rev - Over/Short	-	4	4	-	-	-
483990 Misc Rev - Other	429	9,826	684,559	-	-	-
Total Permit Service Center	\$ 29,619,992	\$ 26,879,365	\$ 19,401,035	\$ 19,709,270	\$ 19,709,270	\$ 19,709,270
622 - Unified Program (CUPA)						
432110 Operating Grants - State	\$ 4,935	\$ 5,145	\$ 4,830	\$ -	\$ -	\$ -
442120 Protective Inspection Fees	861,411	880,612	866,003	946,950	946,950	946,950
453710 Hazmat Violation Penalties	10,894	20,745	78,626	17,500	17,500	17,500
Total Unified Program (CUPA)	\$ 877,240	\$ 906,502	\$ 949,459	\$ 964,450	\$ 964,450	\$ 964,450
627 - Off Street Parking Fund						
453990 Misc Penalties	\$ -	\$ -	\$ -	\$ 100	\$ 100	\$ 100
461110 Leases - General Building	270,847	296,547	415,078	185,369	185,369	185,369
462110 Parking - Off-Street	3,156,501	4,405,242	4,840,989	4,897,126	4,897,126	4,897,126
483990 Misc Rev - Other	28,960	58,617	102,257	9,300	9,300	9,300
491354 Transfer From Fund 354	3,940,000	200,000	-	-	-	-
Total Off Street Parking Fund	\$ 7,396,308	\$ 4,960,406	\$ 5,358,324	\$ 5,091,895	\$ 5,091,895	\$ 5,091,895
631 - Parking Meter Fund						
426210 Ptp Car Share Permit	\$ -	\$ 154,084	\$ 246,017	\$ 344,991	\$ 344,991	\$ 344,991
462120 Parking - Metered	7,502,175	8,342,490	8,799,931	9,367,781	9,367,781	9,367,781
483110 Misc Rev - Over/Short	(1)	186	689	17	17	17
483990 Misc Rev - Other	15,979	10,234	11,167	-	-	-
491354 Transfer From Fund 354	4,340,000	2,700,000	-	-	-	-
Total Parking Meter Fund	\$ 11,858,153	\$ 11,206,994	\$ 9,057,804	\$ 9,712,789	\$ 9,712,789	\$ 9,712,789
636 - Bldg Purchases & Mgmt						
448130 Int Svc - Building Maintenance	\$ 2,722,371	\$ 2,411,881	\$ 2,413,881	\$ 2,439,264	\$ 2,439,264	\$ 2,439,264
461110 Leases - General Building	119,692	131,879	134,516	529,903	529,903	529,903
471110 Interest - Investment Pool	8	824	152	650	650	650
Total Bldg Purchases & Mgmt	\$ 2,842,071	\$ 2,544,584	\$ 2,548,549	\$ 2,969,817	\$ 2,969,817	\$ 2,969,817

Other Funds Revenue (continued)

Five-Year Summary

	2022 Actuals	2023 Actuals	2024 Est. Actuals	2024 Adopted Budget	2025 Adopted	2026 Adopted
Other Funds Revenue Detail						
Internal Service Funds						
671 - Equipment Replacement						
448310 Int Svc - Vehicle Replacement	\$ 7,662,841	\$ 8,810,381	\$ 9,283,203	\$ 4,754,926	\$ 4,754,926	\$ 4,754,926
491011 Transfer From Fund 011	1,081,700	1,081,699	1,081,700	-	-	-
493110 Gain/Loss On Sale Of Asset	614,414	172,762	240,699	-	-	-
Total Equipment Replacement	\$ 9,358,955	\$ 10,064,842	\$ 10,605,602	\$ 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	10,355,505	6,369,898	6,369,898	6,369,898
448140 Int Svc - Fuel Charges	33,046	87,900	83,538	91,115	91,115	91,115
483120 Misc Rev - Insurance Claims	-	1,749	-	-	-	-
483990 Misc Rev - Other	-	29,088	34	-	-	-
493110 Gain/Loss On Sale Of Asset	46,958	27,779	78,006	-	-	-
Total Equipment Maintenance	\$ 8,064,650	\$ 9,414,050	\$ 10,517,083	\$ 6,461,013	\$ 6,461,013	\$ 6,461,013
673 - Building Maintenance						
441990 Miscellaneous Charges	\$ 2,589	\$ 3,557	\$ 9,986	\$ 10,000	\$ 10,000	\$ 10,000
448130 Int Svc - Building Maintenance	3,893,508	3,349,285	3,911,723	3,811,039	3,811,039	3,811,039
Total Building Maintenance	\$ 3,896,097	\$ 3,352,842	\$ 3,921,709	\$ 3,821,039	\$ 3,821,039	\$ 3,821,039
674 - Central Services						
448210 Int Svc - Postage	\$ 302,068	\$ 317,827	\$ 342,881	\$ 225,000	\$ 225,000	\$ 225,000
Total Central Services	\$ 302,068	\$ 317,827	\$ 342,881	\$ 225,000	\$ 225,000	\$ 225,000
676 - Worker'S Compensation						
491013 Transfer From Fund 013	10,225,778	11,340,652	-	9,569,358	9,569,358	9,569,358
491016 Transfer From Fund 016	946,163	-	-	-	-	-
Total Worker'S Compensation	\$ 11,171,941	\$ 11,340,652	\$ 813,779	\$ 9,569,358	\$ 9,569,358	\$ 9,569,358
677 - Sick And Vacation Payouts						
448410 Fb Recvry - Term Payout Misc	\$ 1,938,666	\$ 2,184,110	\$ 2,263,368	\$ -	\$ -	\$ -
448420 Fb Recvry - Term Payout Police	813,131	840,972	850,027	-	-	-
448430 Fb Recvry - Term Payout Fire	663,824	739,862	735,359	-	-	-
Total Sick And Vacation Payouts	\$ 3,415,621	\$ 3,764,944	\$ 3,848,754	\$ -	\$ -	\$ -
678 - Public Liability						
483130 Settlement - Agreement	\$ -	\$ 1,654,217	\$ 538,340	\$ -	\$ -	\$ -
491011 Transfer From Fund 011	3,895,888	3,895,888	4,895,888	3,895,888	3,450,111	3,446,161
Total Public Liability	\$ 3,895,888	\$ 5,550,105	\$ 5,434,228	\$ 3,895,888	\$ 3,450,111	\$ 3,446,161
679 - Catastrophic Loss						
491011 Transfer From Fund 011	\$ 3,129,120	\$ 5,025,184	\$ 6,278,456	\$ 6,278,457	\$ 6,278,457	\$ 6,278,457
491116 Transfer From Fund 116	10,712	10,716	10,712	10,712	10,712	10,712
491125 Transfer From Fund 125	3,000	3,000	3,000	4,600	4,600	4,600
491138 Transfer From Fund 138	43,430	43,440	41,929	43,430	43,430	43,430
491142 Transfer From Fund 142	12,120	12,120	12,120	12,120	12,120	12,120

Other Funds Revenue (continued)

Five-Year Summary

		2022 Actuals	2023 Actuals	2024 Est. Actuals	2024 Adopted Budget	2025 Adopted	2026 Adopted
Other Funds Revenue Detail							
491601	Transfer From Fund 601	110,870	110,880	110,870	110,870	110,870	110,870
491608	Transfer From Fund 608	16,890	16,896	16,890	16,890	16,890	16,890
491611	Transfer From Fund 611	102,522	102,516	102,522	102,522	102,522	102,522
491616	Transfer From Fund 616	25,085	25,092	25,085	25,085	25,085	25,085
491621	Transfer From Fund 621	50,555	50,555	50,556	50,555	50,555	50,555
491622	Transfer From Fund 622	5,082	5,082	5,084	5,082	5,082	5,082
491627	Transfer From Fund 627	7,920	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	8,650
Total Catastrophic Loss		\$ 3,525,956	\$ 5,422,053	\$ 6,673,794	\$ 6,676,893	\$ 6,676,893	\$ 6,676,893

680 - It Cost Allocation

448330	Int Svc - It Services	\$ 14,654,320	\$ 14,589,211	\$ 14,589,228	\$ -	\$ -	\$ -
491011	Transfer From Fund 011	71,335	71,336	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
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
Total It Cost Allocation		\$ 14,725,655	\$ 14,660,547	\$ 14,660,564	\$ 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	\$ 551,804
Total Safety Members Pension		\$ 493,937	\$ 318,876	\$ 551,804	\$ 551,804	\$ 551,804	\$ 551,804

702 - Safety Members Pension-Annuity

471130	Interest - Other	\$ -	\$ -	\$ -	\$ 3,066	\$ 3,066	\$ 3,066
Total Safety Members Pension-Annuity		\$ -	\$ -	\$ -	\$ 3,066	\$ 3,066	\$ 3,066

Other Funds Revenue (continued)

Five-Year Summary

	2022 Actuals	2023 Actuals	2024 Est. Actuals	2024 Adopted Budget	2025 Adopted	2026 Adopted
Other Funds Revenue Detail						
706 - Police Medical Trust Fund						
471110 Interest - Investment Pool	\$ 105,120	\$ 184,261	\$ 153,635	\$ -	\$ -	-
483210 Contribution To Retiree Med Tr	2,147,614	2,220,179	2,244,083	-	-	-
Total Police Medical Trust Fund	\$ 2,252,734	\$ 2,404,440	\$ 2,397,718	\$ -	\$ -	-
721 - Retiree Med Fund - BHA						
471110 Interest - Investment Pool	\$ 9,024	\$ 22,370	\$ 36,960	\$ -	\$ -	-
483990 Misc Rev - Other	45,592	43,433	53,279	-	-	-
Total Retiree Med Fund - BHA	\$ 54,616	\$ 65,803	\$ 90,239	\$ -	\$ -	-
722 - Retiree Med Ben - IBEW						
471110 Interest - Investment Pool	\$ 3,594	\$ 3,410	\$ 1,965	\$ -	\$ -	-
483210 Contribution To Retiree Med Tr	15,811	16,335	18,515	-	-	-
Total Retiree Med Ben - IBEW	\$ 19,405	\$ 19,745	\$ 20,480	\$ -	\$ -	-
723 - Retiree Med Bene - Local 1						
471110 Interest - Investment Pool	\$ 185,599	\$ 423,567	\$ 661,448	\$ -	\$ -	-
483210 Contribution To Retiree Med Tr	1,052,051	1,215,542	1,243,222	-	-	-
Total Retiree Med Bene - Local 1	\$ 1,237,650	\$ 1,639,109	\$ 1,904,670	\$ -	\$ -	-
724 - Retiree Med Bene - Z1 Mgmt						
471110 Interest - Investment Pool	\$ 36,196	\$ 74,909	\$ 105,577	\$ -	\$ -	-
483210 Contribution To Retiree Med Tr	112,705	131,795	138,211	-	-	-
Total Retiree Med Bene - Z1 Mgmt	\$ 148,901	\$ 206,704	\$ 243,788	\$ -	\$ -	-
725 - Retiree Med Ben - Z2 To Z6						
471110 Interest - Investment Pool	\$ 51,141	\$ 109,613	\$ 161,754	\$ -	\$ -	-
483210 Contribution To Retiree Med Tr	169,875	192,393	221,932	-	-	-
Total Retiree Med Ben - Z2 To Z6	\$ 221,016	\$ 302,006	\$ 383,686	\$ -	\$ -	-
726 - Retiree Med Ben - Local 535						
471110 Interest - Investment Pool	\$ 167,721	\$ 390,634	\$ 581,767	\$ -	\$ -	-
483210 Contribution To Retiree Med Tr	611,133	684,781	716,346	-	-	-
Total Retiree Med Ben - Local 535	\$ 778,854	\$ 1,075,415	\$ 1,298,113	\$ -	\$ -	-
727 - Retiree Med Ben - Local 790						
471110 Interest - Investment Pool	\$ 119,213	\$ 254,600	\$ 376,688	\$ -	\$ -	-
483210 Contribution To Retiree Med Tr	340,871	374,150	380,570	-	-	-
Total Retiree Med Ben - Local 790	\$ 460,084	\$ 628,750	\$ 757,258	\$ -	\$ -	-
731 - Pol Ee Retiree Hlt Ast PI						
471110 Interest - Investment Pool	\$ 61,046	\$ 84,929	\$ 92,178	\$ -	\$ -	-
491011 Transfer From Fund 011	400,136	400,136	400,136	400,136	400,136	400,136
Total Pol Ee Retiree Hlt Ast PI	\$ 461,182	\$ 485,065	\$ 492,314	\$ 400,136	\$ 400,136	\$ 400,136

Other Funds Revenue (continued)

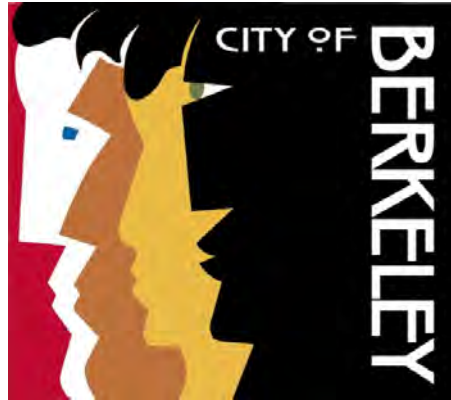
Five-Year Summary

		2022		2023		2024		2024		2025		2026	
		Actuals		Actuals		Est. Actuals		Adopted Budget		Adopted		Adopted	
Other Funds Revenue Detail													
736 - Fire Medical Trust Fund													
471110	Interest - Investment Pool	\$	280,491	\$	543,186	\$	637,661	\$	-	\$	-	-	
483210	Contribution To Retiree Med Tr		817,508		911,240		908,875		-		-	-	
Total Fire Medical Trust Fund		\$	1,097,999	\$	1,454,426	\$	1,546,536	\$	-	\$	-	-	
Successor Agency													
761 - Successor Agency - WBIP													
411140	Base Prop Tax - Incr	\$	773,850	\$	1,056,023	\$	1,038,822	\$	-	\$	-	-	
Total Successor Agency - WBIP		\$	773,850	\$	1,056,023	\$	1,038,822	\$	-	\$	-	-	
762 - Succ'Sor Acy - Savo Dsf													
411140	Base Prop Tax - Incr	\$	187,542	\$	147,481	\$	161,910	\$	-	\$	-	-	
Total Succ'Sor Acy - Savo Dsf		\$	187,542	\$	147,481	\$	161,910	\$	-	\$	-	-	
Agency Funds													
774 - Sustainable Energy - 2													
412110	Special Assessment Tax	\$	23,293	\$	21,116	\$	18,105	\$	-	\$	-	-	
Total Sustainable Energy - 2		\$	23,293	\$	21,116	\$	18,105	\$	-	\$	-	-	
776 - Thousand Oaks Undergrounding													
412110	Special Assessment Tax	\$	109,914	\$	114,447	\$	109,087	\$	-	\$	-	-	
471110	Interest - Investment Pool		-		35		89		-		-	-	
Total Thousand Oaks Undergrounding		\$	109,914	\$	114,482	\$	109,176	\$	-	\$	-	-	
777 - Meas H - School Tax													
412110	Special Assessment Tax	\$	275,958	\$	322,271	\$	344,678	\$	500,000	\$	500,000	\$	500,000
Total Meas H - School Tax		\$	275,958	\$	322,271	\$	344,678	\$	500,000	\$	500,000	\$	500,000
778 - CFD No. 1 Diaster Fire Prot													
491779	Transfer From Fund 779	\$	2,048,940	\$	-	\$	-	\$	-	\$	-	-	
Total CFD No. 1 Diaster Fire Prot		\$	2,048,940	\$	-	\$	-	\$	-	\$	-	-	
779 - CFD No. 1 Mello-Roos													
412110	Special Assessment Tax	\$	29,731	\$	8,930	\$	2,779	\$	-	\$	-	-	
471110	Interest - Investment Pool		87		-		-		-		-	-	
491778	Transfer From Fund 778		-		320,651		-		-		-	-	
Total CFD No. 1 Mello-Roos		\$	29,818	\$	329,581	\$	2,779	\$	-	\$	-	-	
780 - Sick Leave Entitlement													
491011	Transfer From Fund 011	\$	201,501	\$	201,501	\$	201,500	\$	201,501	\$	201,501	\$	201,501
Total Sick Leave Entitlement		\$	201,501	\$	201,501	\$	201,500	\$	201,501	\$	201,501	\$	201,501
781 - Berkeley Tourism Bus. Imp. Dst													
412110	Special Assessment Tax	\$	485,557	\$	747,830	\$	683,416	\$	697,882	\$	740,277	\$	762,486
Total Berkeley Tourism Bus. Imp. Dst		\$	485,557	\$	747,830	\$	683,416	\$	697,882	\$	740,277	\$	762,486

Other Funds Revenue (continued)

Five-Year Summary

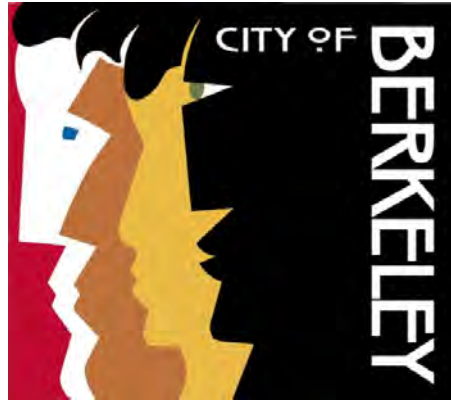
	2022 Actuals	2023 Actuals	2024 Est. Actuals	2024 Adopted Budget	2025 Adopted	2026 Adopted
Other Funds Revenue Detail						
782 - Elmwood Bus. Imp. Dist						
412110 Special Assessment Tax	\$ 31,130	\$ 28,918	\$ 32,050	\$ 30,000	\$ 30,000	\$ 30,000
Total Elmwood Bus. Imp. Dist	\$ 31,130	\$ 28,918	\$ 32,050	\$ 30,000	\$ 30,000	\$ 30,000
783 - Solano Ave Bus. Imp. Dist						
412110 Special Assessment Tax	\$ 32,290	\$ 29,674	\$ 30,461	\$ 25,000	\$ 25,000	\$ 25,000
Total Solano Ave Bus. Imp. Dist	\$ 32,290	\$ 29,674	\$ 30,461	\$ 25,000	\$ 25,000	\$ 25,000
784 - Telegraph Bus. Imp. Dist						
412110 Special Assessment Tax	\$ 518,752	\$ 545,240	\$ 616,949	\$ 583,315	\$ 616,664	\$ 616,664
Total Telegraph Bus. Imp. Dist	\$ 518,752	\$ 545,240	\$ 616,949	\$ 583,315	\$ 616,664	\$ 616,664
785 - North Shattuck Bus. Imp. Dist						
412110 Special Assessment Tax	\$ 102,539	\$ 203,468	\$ 206,059	\$ 210,363	\$ 228,135	\$ 228,135
Total North Shattuck Bus. Imp. Dist	\$ 102,539	\$ 203,468	\$ 206,059	\$ 210,363	\$ 228,135	\$ 228,135
786 - Dwntwn Berk Prop And Impr Dist						
412110 Special Assessment Tax	\$ 1,322,435	\$ 1,385,260	\$ 1,462,796	\$ 1,383,139	\$ 1,604,760	\$ 1,604,760
Total Dwntwn Berk Prop And Impr Dist	\$ 1,322,435	\$ 1,385,260	\$ 1,462,796	\$ 1,383,139	\$ 1,604,760	\$ 1,604,760
Other Funds						
801 - Rent Stabilization Board						
446310 Rent Board Registration	\$ 6,198,591	\$ 6,388,695	\$ 5,336,475	\$ 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	484,550	250,000	250,000	250,000
483990 Misc Rev - Other	-	-	-	41,575	41,575	41,575
Total Rent Stabilization Board	\$ 6,423,888	\$ 6,862,628	\$ 5,821,025	\$ 6,965,175	\$ 6,965,175	\$ 6,965,175
Accounting Purposes Funds						
900 - Legacy Activity - Inactive						
411140 Base Prop Tax - Incr	\$ 2,957	\$ -	\$ -	\$ -	\$ -	\$ -
Total Legacy Activity - Inactive	\$ 2,957	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FUNDS	\$ 827,245,767	\$ 722,244,376	\$ 722,244,376	\$ 652,584,216	\$ 674,951,124	\$ 698,663,104





Expenditure Sources





Summary of Expenditures by Department – All Funds

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Est Actual	FY 2025 Adopted	FY 2026 Adopted
Mayor and Council	\$ 3,334,706	\$ 3,943,449	\$ 4,772,191	\$ 4,213,045	\$ 5,929,940	\$ 5,975,686
City Auditor	2,691,656	2,711,752	3,231,099	3,162,861	3,759,532	3,838,168
Rent Stabilization Board	5,803,126	6,784,836	8,056,460	7,041,130	8,489,208	8,597,595
Police Accountability ^(a)	808,594	909,307	1,142,593	1,212,488	1,484,847	1,524,120
City Manager's Office	18,417,010	19,826,926	16,889,185	21,975,354	18,116,987	18,383,457
Berkeley Public Library	18,476,578	19,951,914	25,024,424	24,055,041	29,196,378	29,606,293
City Attorney	6,200,456	7,880,612	8,106,984	9,123,814	9,290,707	9,425,305
City Clerk	2,398,903	2,876,230	3,159,486	2,829,287	3,518,483	3,576,397
Finance	8,738,585	8,872,348	10,607,144	9,123,874	11,823,352	11,963,574
Human Resources	3,574,288	4,588,216	5,442,688	5,556,642	5,993,013	6,198,864
Information Technology	16,446,318	15,454,602	22,237,720	15,325,345	23,471,574	23,651,297
Health, HSG & Community Svc	91,780,017	102,059,650	99,683,536	108,282,973	137,886,421	138,029,239
Parks, Recreation & Waterfront	63,534,473	45,578,024	53,739,243	46,971,502	47,477,378	47,713,333
Planning & Development	22,433,636	24,148,382	31,267,165	26,571,388	33,307,721	33,268,672
Public Works	140,757,034	133,012,197	188,326,169	149,341,814	196,515,790	181,881,632
Police	82,753,749	89,672,154	88,188,160	91,231,555	91,311,450	94,797,598
Fire & Emergency Services	58,014,195	62,872,373	62,316,808	68,139,340	71,480,646	73,060,880
Non-Departmental ^(b)	126,738,115	119,779,636	101,173,999	107,332,825	94,266,290	91,525,011
Total All Funds:	\$ 672,901,439	\$ 670,922,608	\$ 733,365,054	\$ 701,490,278	\$ 793,319,717	\$ 783,017,121

Notes:

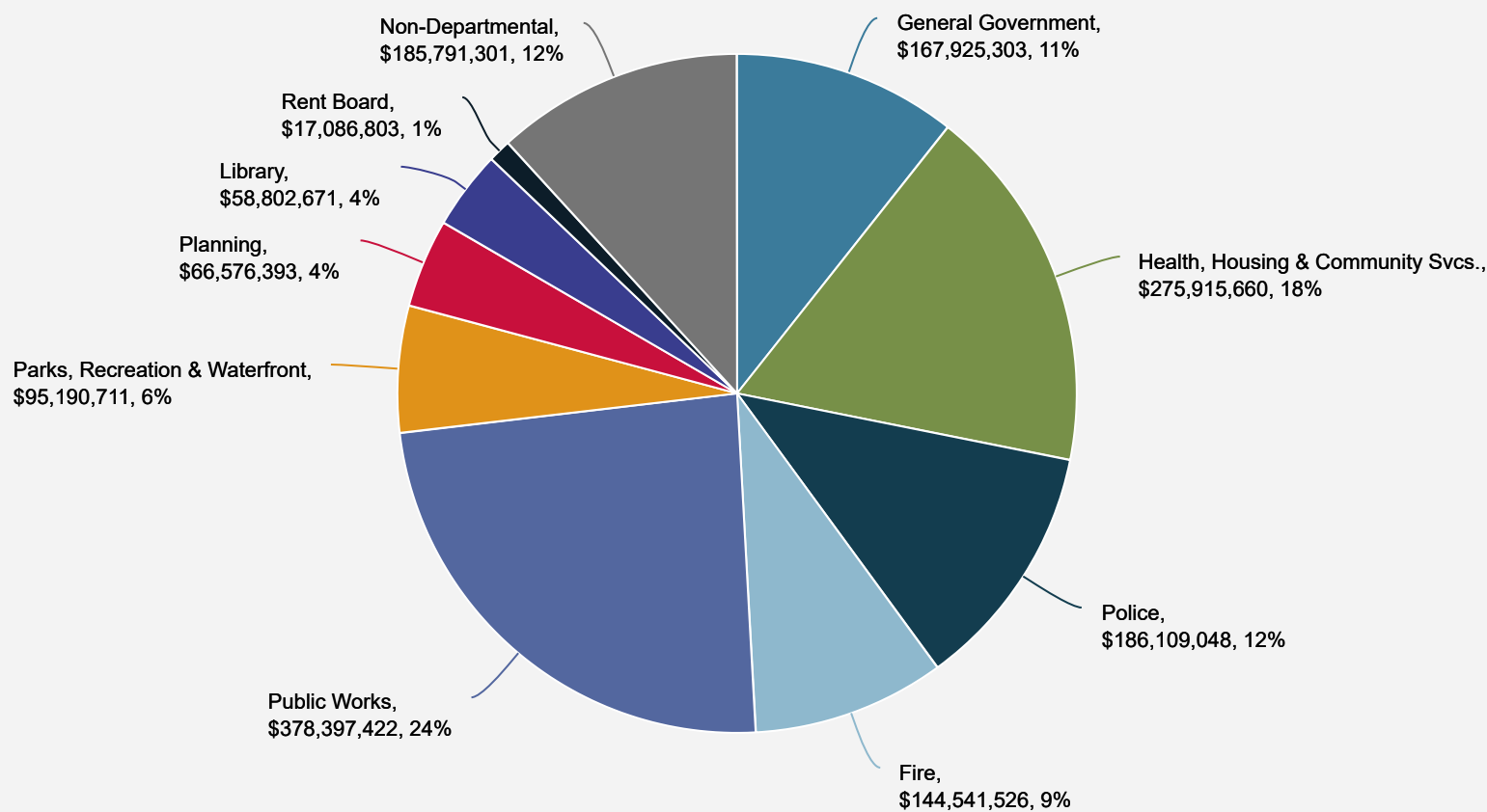
* FY 2025 & FY 2026 General Fund numbers do include adopted Tier 1 funding recommendations

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

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

FY 2025 and FY 2026 All Funds Expenditures by Department

**All Funds Expenditures by Department
FY 2025 & FY 2026 Biennial Budget
\$1,576,336,838 (Two-Year Total)**



Summary of Expenditures by Department – General Fund

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Est. Actual	FY 2025 Adopted	FY 2026 Adopted
Mayor and Council	\$ 3,334,706	\$ 3,939,049	\$ 4,772,191	\$ 4,213,045	\$ 5,929,940	\$ 5,975,686
City Auditor	2,627,178	2,633,227	3,136,323	3,083,583	3,657,880	3,734,615
Rent Stabilization Board ^(a)	-	568,412	550,000	554,214	-	-
Police Accountability	808,594	909,307	1,142,593	1,212,488	1,484,847	1,524,120
City Manager's Office	12,034,751	13,385,432	13,150,235	15,427,302	14,352,200	14,591,829
City Attorney	2,648,008	3,701,943	4,304,039	5,342,910	5,612,249	5,662,267
City Clerk	2,231,818	2,550,697	2,547,276	2,120,065	2,867,551	2,918,529
Finance	6,827,434	7,075,971	8,179,371	7,370,296	9,302,267	9,415,265
Human Resources	2,052,893	2,971,640	3,467,541	3,826,828	3,928,242	4,073,809
Information Technology	1,446,933	882,432	1,526,760	1,077,796	1,580,760	1,580,760
Health, HSG & Community Svc	32,619,369	28,154,030	31,429,103	36,531,542	31,950,903	33,283,018
Parks, Recreation & Waterfront	8,757,651	9,693,628	9,359,348	11,388,601	9,625,120	9,719,820
Planning & Development	2,629,757	2,924,671	3,277,247	3,160,622	3,745,098	3,802,944
Public Works	6,859,822	7,066,623	6,558,530	7,103,918	7,046,369	7,209,627
Police	77,916,629	84,895,063	83,606,569	86,466,336	86,427,222	89,849,214
Fire & Emergency Services ^(b)	43,406,934	40,874,529	39,546,063	47,928,559	47,108,481	48,628,122
Non-Departmental	43,112,577	52,800,630	59,995,782	48,538,140	50,930,926	54,151,147
Total	\$ 249,315,054	\$ 265,027,284	\$ 276,548,971	\$ 285,346,245	\$ 285,550,055	\$ 296,120,772

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.

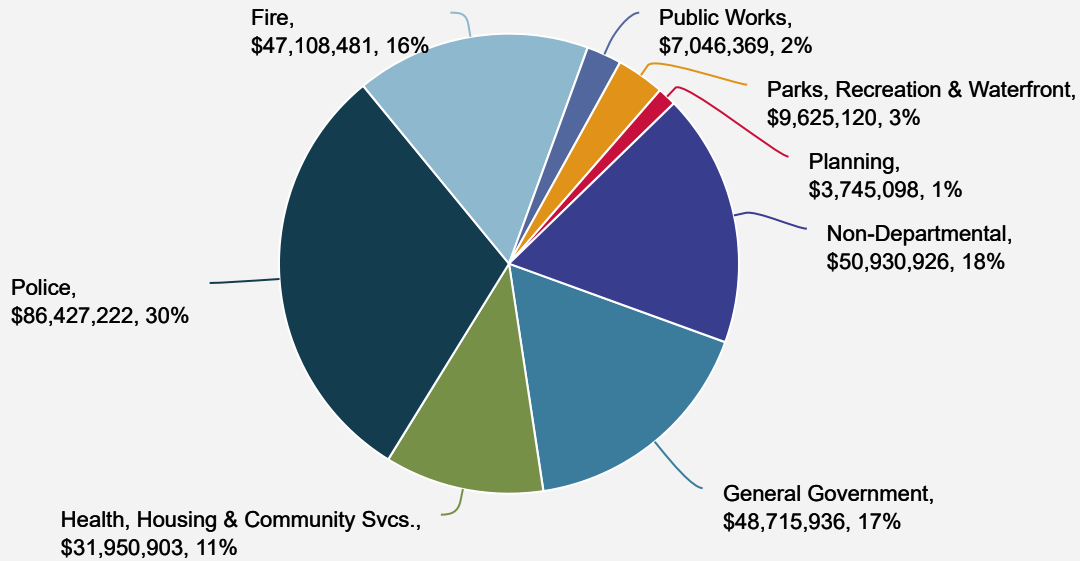
^(b) Non-Departmental consists of operational overhead costs such as Property Insurance and School Board Salaries, General Fund allocation for Community Based Organizations, Workers' Compensation costs, Debt Service, and Interfund Transfers.

General Fund Expenditures

By Department

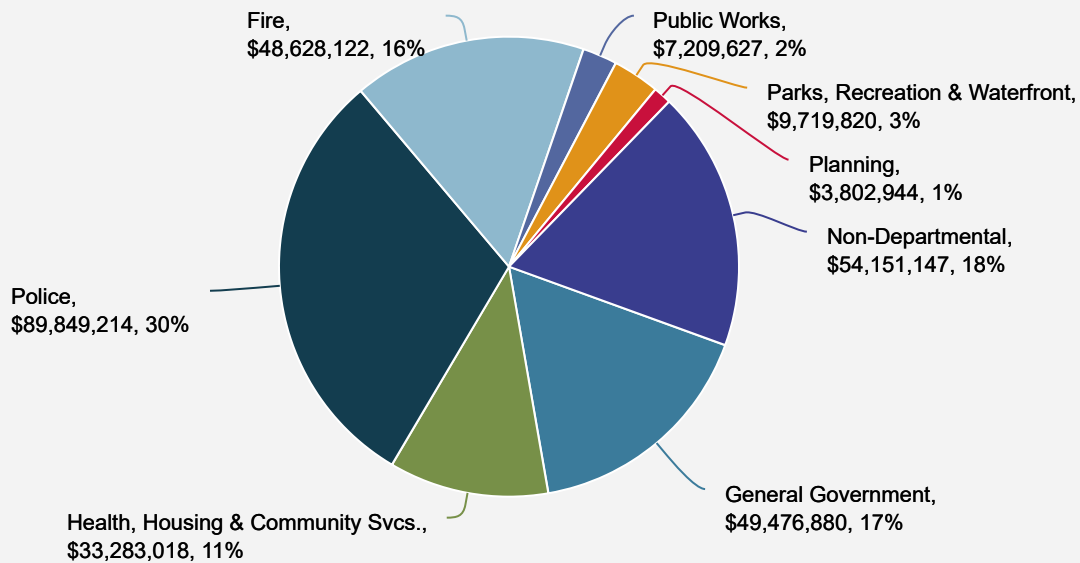
Fiscal Year 2025

\$285,550,055



Fiscal Year 2026

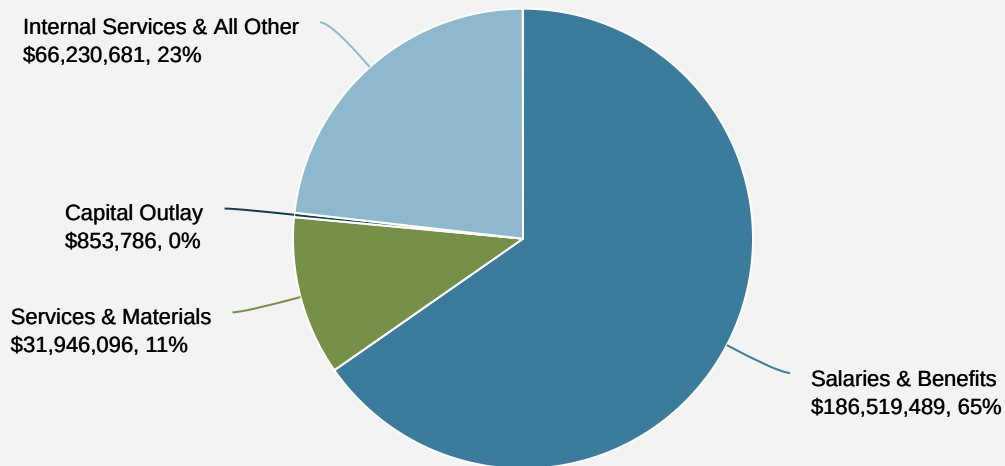
\$296,120,772



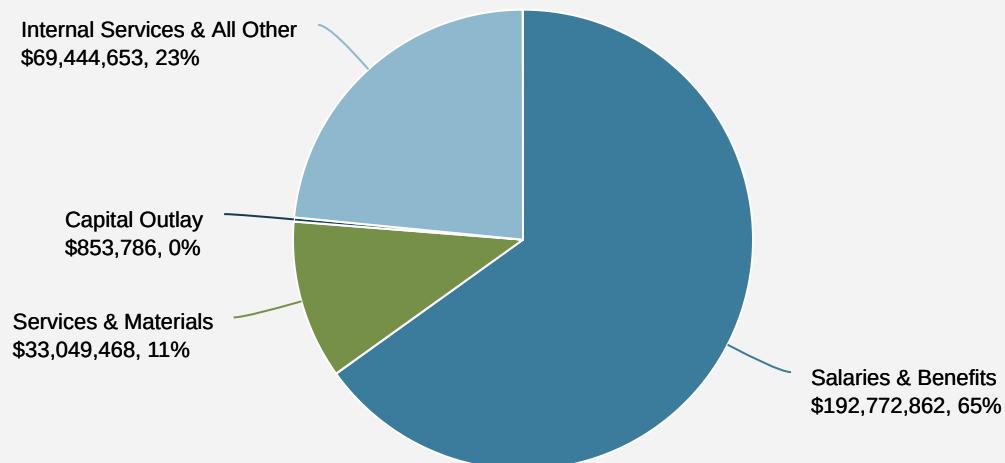
General Fund Expenditures

By Category

Fiscal Year 2025
\$285,550,052



Fiscal Year 2026
\$296,120,769



Explanation of Expenditure Categories

Salaries & Benefits					
	FY 2024 Adopted	FY 2025 Adopted	% Diff	FY 2026 Adopted	% Diff
General Fund	\$ 167,675,498	\$ 186,519,489	11.24%	\$ 192,772,862	3.35%
Other Funds	\$ 175,159,214	\$ 165,410,716	(5.57%)	\$ 187,556,212	13.39%

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

For FY 2025, total Salaries & Benefits for other funds is adopted at \$165.4 million representing 47.0% of the total budget. This amount is 5.6% less than the FY 2024 adopted budget.

For FY 2026, total Salaries & Benefits for other funds is adopted at \$187.6 million representing 49.3% of the total budget. This amount is 13.4% more than the adopted FY 2025 budget.

For FY 2025, General Fund Salaries & Benefits, adopted at \$186.5 million, represent 53.0% of the total adopted Funds budget. This amount reflects a 11.2% increase from the FY 2024 adopted budget.

For FY 2026, General Fund Salaries & Benefits, adopted at \$192.8 million, represent 50.7% of the total Funds budget. This amount reflects a 3.4% increase over the adopted FY 2025 General Fund budget.

Services & Materials

	FY 2024 Adopted	FY 2025 Adopted	% Diff	FY 2026 Adopted	% Diff
General Fund	\$ 32,780,596	\$ 31,946,096	(2.55%)	\$ 33,049,468	3.45%
Other Funds	\$ 108,012,620	\$ 119,262,334	10.42%	\$ 110,765,399	(7.12%)

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

For FY 2025, total Services & Materials for other funds is adopted at \$119.3 million representing 78.9% of the total budget. This amount is 10.4% more than the FY 2024 adopted budget.

For FY 2026, total Services & Materials for other funds is adopted at \$110.8 million representing 77.0% of the total budget. This amount is 7.1% less than the adopted FY 2025 budget.

For FY 2025, General Fund Services & Materials, adopted at \$31.9 million, represent 21.1% of the total adopted Funds budget. This amount reflects a 2.5% decrease from the FY 2024 adopted budget.

For FY 2026, General Fund Services & Materials, adopted at \$33.0 million, represent 23.0% of the total Funds budget. This amount reflects a 3.5% increase over the adopted FY 2025 General Fund budget.

Capital Outlay					
	FY 2024 Adopted	FY 2025 Adopted	% Diff	FY 2026 Adopted	% Diff
General Fund	\$ 873,252	\$ 853,786	(2.23%)	\$ 853,786	0.00%
Other Funds	\$ 85,743,183	\$ 71,502,554	(16.61%)	\$ 60,534,426	(15.34%)

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

For FY 2025, total Capital Outlay for other funds is adopted at \$71.5 million representing 98.8% of the total budget. This amount is 16.6% less than the FY 2024 adopted budget.

For FY 2026, total Capital Outlay for other funds is adopted at \$60.5 million representing 98.6% of the total budget. This amount is 15.3% less than the adopted FY 2025 budget.

For FY 2025, General Fund Capital Outlay, adopted at \$0.9 million, represent 1.2% of the total adopted Funds budget. This amount reflects a 2.2% decrease from the FY 2024 adopted budget.

For FY 2026, General Fund Capital Outlay, adopted at \$0.9 million, represent 1.4% of the total Funds budget. This amount reflects a 0.0% decrease over the adopted FY 2025 General Fund budget.

Internal Services & All Other						
	FY 2024 Adopted	FY 2025 Adopted	% Diff	FY 2026 Adopted	% Diff	
General Fund	\$ 75,219,624	\$ 66,230,681	(11.95%)	\$ 69,444,653	4.85%	
Other Funds	\$ 87,901,066	\$ 123,195,188	40.15%	\$ 117,515,820	(4.61%)	

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

For FY 2025, total Internal Services & All Other for other funds is adopted at \$123.2 million representing 65.0% of the total budget. This amount is 40.2% more than the FY 2024 adopted budget.

For FY 2026, total Internal Services & All Other for other funds is adopted at \$117.5 million representing 62.9% of the total budget. This amount is 4.6% less than the adopted FY 2025 budget.

For FY 2025, General Fund Internal Services & All Other, adopted at \$66.2 million, represent 35.0% of the total adopted Funds budget. This amount reflects a 12.0% decrease from the FY 2024 adopted budget.

For FY 2026, General Fund Internal Services & All Other, adopted at \$69.4 million, represent 37.1% of the total Funds budget. This amount reflects a 4.9% increase over the adopted FY 2025 General Fund budget.

Expenditure Summary

Fund	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	% Change from Prior Year	2026 Adopted	% Change from Prior Year
City of Berkeley	672,901,467	670,922,605	733,365,054	793,319,723	8.18%	783,017,126	(1.30%)
General Fund	249,315,072	265,027,289	276,548,968	285,550,057	3.25%	296,120,773	3.70%
Mayor and Council	3,334,710	3,939,054	4,772,189	5,929,942	24.26%	5,975,688	0.77%
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	406,843	34.34%	394,843	(2.95%)
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	-	(100.00%)	-	0.00%
Office of the Director	-	568,412	550,000	-	(100.00%)	-	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	14,352,200	9.14%	14,591,829	1.67%
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	2,025,746	8.57%	2,070,711	2.22%
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	2025 Adopted	% Change from Prior Year	2026 Adopted	% Change from Prior Year
Economic Development 250 Econ Dev - Admin	3,004,243	3,542,608	3,716,643	3,779,471	1.69%	3,832,775	1.41%
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	9,302,267	13.73%	9,415,265	1.21%
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	1,857,176	4.88%	1,884,455	1.47%
General Services	763,518	822,136	945,139	1,052,515	11.36%	1,075,702	2.20%
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%
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%

Expenditure Summary (continued)

Fund	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	% Change from Prior Year	2026 Adopted	% Change from Prior Year
Health, HSG & Community Svc	32,619,368	28,154,032	31,429,103	31,950,903	1.66%	33,283,018	4.17%
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	1,502,968	3.19%	1,515,686	0.85%
Housing & Community Svc	11,696,665	9,085,526	10,320,122	9,479,824	(8.14%)	10,583,505	11.64%
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	9,625,120	2.84%	9,719,820	0.98%
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	7,492,311	3.28%	7,586,060	1.25%
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%
Public Works	6,859,825	7,066,623	6,558,530	7,046,369	7.44%	7,209,627	2.32%
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	2,757,399	13.36%	2,798,311	1.48%
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%

Expenditure Summary (continued)

Fund	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	% Change from Prior Year	2026 Adopted	% Change from Prior Year
Police	77,916,631	84,895,063	83,606,569	86,427,222	3.37%	89,849,213	3.96%
Office of the Police Chief	4,423,285	4,700,746	415,114	(1,814,296)	(537.06%)	(2,074,429)	14.34%
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	47,108,480	19.12%	48,628,121	3.23%
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	41,583,642	20.57%	43,009,996	3.43%
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	50,930,926	(15.11%)	54,151,147	6.32%
Non-Departmental	43,020,518	52,791,854	59,995,782	50,930,926	(15.11%)	54,151,147	6.32%
Emergency Operations	92,059	8,776	-	-	0.00%	-	0.00%
Other General Fund	8,452,803	4,416,702	7,777,248	6,892,668	(11.37%)	6,548,189	(5.00%)
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	4,452,919	2,723,675	7,027,248	6,142,668	(12.59%)	5,798,189	(5.61%)
017 Climate Equity Action	-	191,346	-	-	0.00%	-	0.00%
099 GF - Catastrophic Reserves	2,700,000	-	-	-	0.00%	-	0.00%
Special Revenue Funds	109,785,469	98,128,409	117,107,234	164,971,162	40.87%	157,256,372	(4.68%)
101 Library - Tax	18,276,695	19,756,961	24,642,864	31,815,702	29.11%	27,226,616	(14.42%)
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	1,733,706	3.58%	1,770,380	2.12%
108 Workforce Investment Act	3,321	3,321	57,676	58,311	1.10%	59,100	1.35%

Expenditure Summary (continued)

Fund	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	% Change from Prior Year	2026 Adopted	% Change from Prior Year
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	478,864	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	1,147,689	1,725,823	2,998,899	28,694,717	856.84%	28,708,619	0.05%
121 Affordable Child Care	6,638	3,319	13,275	13,275	0.00%	13,275	0.00%
122 Inclusionary Housing Program	560,398	181,503	610,282	712,265	16.71%	718,432	0.87%
123 Condo Conversion Program	1,095,139	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	23,087,389	6,794,160	3,614,269	3,911,261	8.22%	3,963,019	1.32%
126 State Proposition 172	908,527	974,520	442,387	446,693	0.97%	448,975	0.51%
127 State Transportation Tax	5,306,944	4,778,704	5,868,962	7,954,591	35.54%	7,764,859	(2.39%)
128 CDBG	3,591,878	3,507,894	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	2,929,046	551,926	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	(84,569)	36,797	36,797	0.00%	36,797	0.00%
133 Meas F - ALA CT VRF ST and RD	589,682	333,030	968,796	562,218	(41.97%)	512,375	(8.87%)
134 Meas BB - Local Streets and RD	5,122,688	5,642,461	10,085,614	9,586,869	(4.95%)	7,277,314	(24.09%)
135 Meas BB - Bike and Pedestrian	484,090	490,334	1,484,882	2,028,132	36.59%	2,044,674	0.82%
136 Meas BB - Paratransit	296,138	943,106	969,418	975,667	0.64%	977,750	0.21%
138 Park Tax	15,613,985	14,762,647	15,963,244	19,783,147	23.93%	20,482,665	3.54%
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	1,738,013	1,830,041	3,217,318	3,252,909	1.11%	3,255,594	0.08%
143 Business Economic Development	551,168	371,594	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%

Expenditure Summary (continued)

Fund	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	% Change from Prior Year	2026 Adopted	% Change from Prior Year
147 UC Settlement	842,720	3,397,954	4,931,696	5,111,175	3.64%	5,169,181	1.13%
148 Cultural Trust	243,159	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	2,744,160	2,903,328	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	76,678,640	70,376,372	48,558,865	52,125,000	7.34%	50,686,369	(2.76%)
301 Operating Grants - Federal	-	-	130,186	35,162	(72.99%)	36,362	3.41%
302 Operating Grants - State	1,107,544	5,321,555	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	3,142,789	361,149	750,000	750,000	0.00%	750,000	0.00%
307 Capital Grants - Local	610,536	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%
310 HUD	156,683	1,701,077	819,770	904,340	10.32%	907,322	0.33%
311 ESGP	4,088,704	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	7,468,770	7,215,433	10,792,335	11,713,180	8.53%	11,581,045	(1.13%)
316 Health (Short/Doyle)	3,428,785	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%

Expenditure Summary (continued)

Fund	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	% Change from Prior Year	2026 Adopted	% Change from Prior Year
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	647,643	159,241	1,126,763	1,126,763	0.00%	1,126,763	0.00%
333 Calhome Program	(2,209)	-	363,100	200,000	(44.92%)	200,000	0.00%
334 Community Action Program	457,526	470,057	281,777	283,416	0.58%	284,776	0.48%
336 One-Time Grant:No Cap Exp	4,318,942	13,825,392	6,999,778	3,482,471	(50.25%)	2,555,441	(26.62%)
339 MTC	337,801	256,356	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	1,060,349	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	579,086	40,240	-	-	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%
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	34,357	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	27,766,287	32,308,701	51,452,605	37,379,376	(27.35%)	30,940,289	(17.23%)
501 Capital Improvements	7,039,634	9,368,738	22,993,379	16,880,486	(26.59%)	16,222,364	(3.90%)
502 Phone System Replacement	124,218	145,687	449,408	449,408	0.00%	449,408	0.00%
503 Funds Replacement	2,078,542	2,273,374	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%

Expenditure Summary (continued)

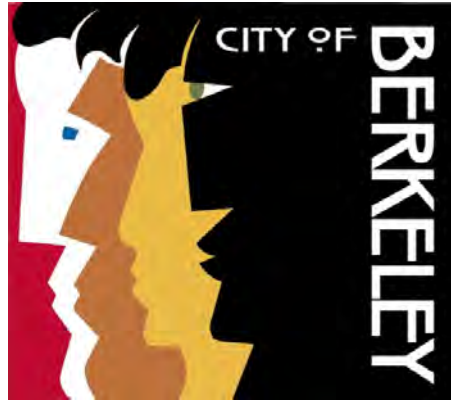
Fund	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	% Change from Prior Year	2026 Adopted	% Change from Prior Year
506 Meas M - ST and WTRSHD Imprv	(84,981)	3,878	-	-	0.00%	-	0.00%
509 Park Acquisition Development	176	167	-	-	0.00%	-	0.00%
511 Meas T1 - Infrstr and Fac	7,190,542	5,997,260	18,091,805	10,696,058	(40.88%)	4,905,218	(54.14%)
512 Meas O - Affordable Housing	11,418,156	14,459,382	6,445,567	6,445,567	0.00%	6,445,567	0.00%
Enterprise Funds	119,976,173	121,123,139	153,517,233	162,628,101	5.93%	159,155,834	(2.14%)
601 Zero Waste	47,557,187	51,407,323	59,489,630	63,843,856	7.32%	60,948,736	(4.53%)
606 Mar - Coastal Conservancy	7,868	-	-	-	0.00%	-	0.00%
607 Mar - Dept of Boating & Wtrwy	79,160	30,602	-	-	0.00%	-	0.00%
608 Marina Operations/Maint	8,151,618	8,465,822	8,027,559	8,431,394	5.03%	8,689,864	3.07%
611 Sanitary Sewer Operation	23,906,138	19,805,766	32,561,256	32,682,155	0.37%	32,870,225	0.58%
612 Private Sewer Lateral	46,923	34,434	80,417	82,732	2.88%	83,243	0.62%
616 Clean Storm Water	2,467,754	3,830,805	6,111,869	9,085,788	48.66%	7,947,976	(12.52%)
621 Permit Service Center	18,085,110	18,950,387	25,508,238	26,739,103	4.83%	26,725,506	(0.05%)
622 Unified Program (CUPA)	665,431	754,252	849,669	967,783	13.90%	953,174	(1.51%)
627 Off Street Parking Fund	6,103,445	6,077,585	6,940,920	7,112,934	2.48%	7,129,181	0.23%
631 Parking Meter Fund	9,934,790	8,731,015	10,250,256	9,812,437	(4.27%)	9,920,570	1.10%
636 Bldg Purchases & Mgmt	2,970,749	3,035,148	3,697,419	3,869,919	4.67%	3,887,359	0.45%
Internal Service Funds	52,573,144	48,009,596	51,646,481	56,749,080	9.88%	55,553,956	(2.11%)
671 Equipment Replacement	10,680,072	3,811,941	6,300,513	6,572,108	4.31%	6,633,967	0.94%
672 Equipment Maintenance	8,365,088	8,408,756	9,296,720	11,551,470	24.25%	10,134,910	(12.26%)
673 Building Maintenance	3,566,427	3,992,464	4,627,674	5,677,342	22.68%	5,535,588	(2.50%)
674 Central Services	311,850	379,687	392,741	399,519	1.73%	401,512	0.50%
675 Computer Replacement Fund	(4)	-	-	-	0.00%	-	0.00%
676 Worker's Compensation	6,779,966	6,408,779	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	3,552,448	4,178,669	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	12,483,610	12,420,796	17,311,329	18,802,533	8.61%	18,980,873	0.95%

Expenditure Summary (continued)

Fund	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	% Change from Prior Year	2026 Adopted	% Change from Prior Year
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	57,040	60,040	57,120	57,120	0.00%	57,120	0.00%
762 Successor Acy - Savo Dsf	57,040	60,040	57,120	57,120	0.00%	57,120	0.00%
Agency Funds	6,338,743	4,982,473	5,615,707	5,450,818	(2.94%)	5,073,496	(6.92%)
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%
778 CFD No. 1 Diaster Fire Prot	432,309	1,377,076	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	273,854	273,854	322,955	322,955	0.00%	322,955	0.00%
781 Berkeley Tourism Bus. Imp. Dst	333,119	847,770	697,882	740,277	6.07%	762,486	3.00%
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	761,808	370,065	583,315	616,664	5.72%	616,664	0.00%
785 North Shattuck Bus. Imp. Dist	-	102,539	210,363	228,135	8.45%	228,135	0.00%
786 Dwntrwn Berk Prop and Impr Dist	1,283,165	1,600,466	1,383,139	1,604,760	16.02%	1,604,760	0.00%
Other Funds	5,233,160	6,217,595	7,506,460	7,939,208	5.77%	8,047,595	1.37%
801 Rent Stabilization Board	5,232,296	6,216,424	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%

Expenditure Summary (continued)

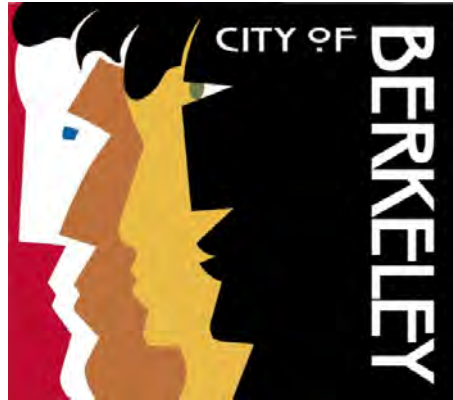
Fund	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	% Change from Prior Year	2026 Adopted	% Change from Prior Year
Trust Funds	5,361,488	5,006,076	213,777	213,777	0.00%	213,777	0.00%
701 Safety Members Pension	493,937	318,877	-	-	0.00%	-	0.00%
706 Police Medical Trust Fund	2,762,477	2,766,666	48,281	48,281	0.00%	48,281	0.00%
721 Retiree Med Fund - Bha	7,032	4,782	2,970	2,970	0.00%	2,970	0.00%
722 Retiree Med Ben - Ibew	60,235	78,716	2,563	2,563	0.00%	2,563	0.00%
723 Retiree Med Bene - Local 1	226,517	332,863	22,595	22,595	0.00%	22,595	0.00%
724 Retiree Med Bene - Z1 Mgmt	162,758	164,851	4,000	4,000	0.00%	4,000	0.00%
725 Retiree Med Ben - Z2 To Z6	121,901	51,585	12,000	12,000	0.00%	12,000	0.00%
726 Retiree Med Ben - Local 535	310,877	168,690	32,191	32,191	0.00%	32,191	0.00%
727 Retiree Med Ben - Local 790	330,494	148,341	37,106	37,106	0.00%	37,106	0.00%
731 Pol Ee Retiree Hlt Ast Pl	422,899	402,112	6,500	6,500	0.00%	6,500	0.00%
736 Fire Medical Trust Fund	462,361	568,593	45,571	45,571	0.00%	45,571	0.00%
Total All Fund Expenditures	672,901,467	670,922,605	733,365,054	793,319,723	8.18%	783,017,126	(1.30%)





Other Fund Forecasts





Fund Forecasts

This section summarizes other essential operating funds in the City. These funds consist of general fund, some special revenue, special assessment, capital projects fund, and enterprise funds as noted below:

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

Special Revenue Fund is a fund used to account for revenues legally restricted to be spent on a specific purpose, service or program and include tax-based revenues. The City's Special Revenue Funds include:

- ▶ Parks Tax Fund,
- ▶ Camps Fund,
- ▶ Measure GG Fund, and
- ▶ Measure FF Fund

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

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

Enterprise Funds are funds used to finance and account for the operation and maintenance of facilities and services that are predominately self-supporting by user charges, which is a fee charged in exchange for goods or services and include:

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

- ▶ Marina Fund.

Internal Service Funds are funds used to account for goods and services provided by certain City departments or programs to other City departments or programs of the City on a cost-reimbursement fee basis.

- ▶ IT Cost Allocation

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

- ▶ General Fund
- ▶ CIP Fund

Overall Assumption and Forecast Trends

A number of these funds face shortfalls and require balancing measures to close these gaps. Revenue growth is limited by statutory "caps" on certain funds, specifically, the Clean Storm Water and the Streetlight Assessment funds since revenues have been essentially frozen since the passage of Proposition 218. Several "special tax" revenue funds are limited in terms of revenue growth to the either the higher of the rate of inflation (i.e. Bay Area Consumer Price Index (CPI) or the Per Capita Personal Income Growth (PIG). For FY 24, the PIG increase of 7.55% was higher than the CPI increase of 4.99% and was used for all of the tax rate increases except for the Paramedic Tax, which is tied to the CPI. The City has no discretion in increasing revenues in these funds without voter approval. The impacts of the economy on some of these enterprise funds have caused significant revenue losses in the past. ARPA funding has aided in lessening the revenue losses to these funds but the negative long-term impact to the overall health of the funds are projected. Nonetheless, expenditures within these funds have increased as a result of many of the same factors that impact the General Fund (e.g., salary cost-of-living increases, health benefit costs and retirement costs).

Camps Fund

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

Analysis of Camps Fund

In the 2013 Rim Fire, the Camps Fund lost its leading revenue earner when BTC burned down. After nine years of using Fund balance and restructuring existing programs to become more profitable, the Camps Fund was able to remain positive until BTC reopened in 2022. The first two years of BTC revenue was lower than expected. However, in 2024 the Camps Fund met revenue expectations for the first time in over 10 years. New BTC marketing measures and programs resulted in an increase to \$1.2M in revenue in FY24. Revenue in Echo Lake Youth, Day Camp and fee classes continue to be strong.

Despite the improvement of overall revenue, there is still a structural deficit in the Camps Fund 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.

Camps Fund Forecast

	FY 2023 Actual		FY 2024 Adopted		FY 2024 Est. Actual		FY 2025 Adopted		FY 2026 Adopted		FY 2027 Projected		FY 2028 Projected	
Beginning Fund Balance	\$	4,024,465	\$	678,537	\$	678,537	\$	720,890	\$	(24,433)	\$	(699,601)	\$	(966,204)
Revenues														
Other Recreation Fees	\$	460,674	\$	431,395	\$	772,454	\$	525,000	\$	537,700	\$	548,454	\$	559,423
Cazadero Rent		47,741		48,223		49,173		49,187		50,171		51,175		52,198
Cazadero Insurance		676,479		-		-		-		-		-		-
Echo Lake Registration		736,027		739,150		933,189		892,500		910,350		928,557		947,128
Echo Lake Donations		10,000		-		-		-		-		-		-
Echo Lake Misc. Revenue		-		-		5,000		-		-		-		-
Tuolumne Registration		950,124		1,439,698		1,215,329		1,102,500		1,157,625		1,215,506		1,276,282
Tuolumne Sales		30,804		38,250		27,736		40,250		41,055		41,876		42,714
Tuolumne Misc		(9)		-		-		-		-		-		-
Tuolumne Rentals		102,045		-		50,785		75,000		100,000		125,000		150,000
Tuolumne Donations		-		-		-		-		-		-		-
FEMA		-		-		(59,229)		-		-		-		-
Catastrophic Reserve				-		-		-		-		-		-
Day Camp Registration		428,976		412,569		501,473		472,500		481,950		491,589		501,421
Donations		5,371		-		11,664		9,000		9,000		9,000		9,000
ARPA Transfer In		-		-		-		-		-		-		-
Subtotal, Revenues	\$	3,448,232	\$	3,109,285	\$	3,507,574	\$	3,165,937	\$	3,287,851	\$	3,411,157	\$	3,538,166
Expenditures														
Personnel	\$	1,677,555	\$	1,854,355	\$	1,723,820	\$	1,869,892	\$	1,898,822	\$	1,936,799	\$	1,975,535
Non-Personnel & Capital		5,116,605		1,759,913		1,741,401		2,041,368		2,064,197		2,105,481		2,397,591
Subtotal, Expenditures	\$	6,794,160	\$	3,614,268	\$	3,465,221	\$	3,911,260	\$	3,963,019	\$	4,042,280	\$	4,373,126
Annual Surplus/(Shortfall)		(3,345,928)		(504,983)		42,353		(745,323)		(675,168)		(266,603)		(834,960)
Ending Fund Balance	\$	678,537	\$	173,554		720,890	\$	(24,433)	\$	(699,601)	\$	(966,204)	\$	(1,801,164)

Camps Fund Forecast Table | Assumptions

- ▶ Camps Fund is expected to be self-supporting. Fund balance will be exhausted in FY26, and \$500k will be needed to keep the fund in the black.
- ▶ These projections exclude \$550k of capital in FY25-26 and \$355k/year of scholarship/DEI subsidized program costs.

Revenues

- ▶ Echo, BTC & Day Camp revenue reflect 12% fee increases passed in Jan 2023.
- ▶ BTC revenue is projected to grow at 5%/year with increased occupancy and program.
- ▶ Echo revenue projected to grow at 5% in FY25 with additional programming week; and 2% in out years.
- ▶ Day Camp and Special Fee revenues are projected to grow at 2%/year.
- ▶ FY25 Adopted revenue does not include the final BTC insurance revenue of \$2.67M anticipated in FY25.

Expenditures

- ▶ Personnel costs increase 5% in FY25 to reflect higher staffing needs; 2% in out years.
- ▶ FY24 Non-Personnel lower than planned due to cost shifts to the General Fund (\$225K for scholarships and DEI programs); those costs are restored in FY25.
- ▶ Non-Personnel costs escalate 2% per year starting in FY25.
- ▶ FY24 Capital includes: Berkeley Tuolumne Camp Reconstruction, Cazadero Camp Landslide, and Echo Lake Camp ADA Improvement.
- ▶ FY25-26 Capital need at camps is \$550k over both years for Echo Lake tree removal, Camp minor maintenance, and BTC generator; these needs cannot be covered by Camps Fund and need other funding sources. A baseline of \$250k projected for FY28.
- ▶ FY25 Adopted expenditures do not include carryover of FY24 capital budget which is estimated to be \$965,000.

Clean Storm Water

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

Analysis of Clean Storm Water Fund

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

Clean Stormwater Fund Forecast

	FY 2023 Actual	FY 2024 Adopted	FY 2024 Est. Actual	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Projected	FY 2028 Projected
Beginning Fund Balance	\$ 9,426,996	\$ 10,192,559	\$ 10,192,559	\$ 11,509,478	\$ 6,975,580	\$ 3,579,494	\$ 434,968
Revenues							
Clean Storm Water Fees	\$ 4,365,831	\$ 4,551,890	\$ 4,449,979	\$ 4,551,890	\$ 4,551,890	\$ 4,779,485	\$ 5,018,459
Interest	231,565	-	310,420	-	-	322,837	335,750
University in Lieu (LRDP)	-	-	-	-	-	-	-
Subtotal, Revenues	\$ 4,597,396	\$ 4,551,890	\$ 4,760,399	\$ 4,551,890	\$ 4,551,890	\$ 5,102,321	\$ 5,354,209
Expenditures							
Personnel	\$ 1,192,014	\$ 1,572,056	\$ 1,483,247	\$ 1,704,897	\$ 1,750,448	\$ 1,837,970	\$ 1,929,869
Non-Personnel & Capital	2,639,818	4,539,813	1,960,233	7,380,891	6,197,528	6,408,877	6,627,583
Subtotal, Expenditures	\$ 3,831,832	\$ 6,111,869	\$ 3,443,480	\$ 9,085,788	\$ 7,947,976	\$ 8,246,847	\$ 8,557,452
Annual Surplus/(Shortfall)	765,564	(1,559,979)	1,316,919	(4,533,898)	(3,396,086)	(3,144,526)	(3,203,243)
Ending Fund Balance	\$ 10,192,559	\$ 8,632,580	\$ 11,509,478	\$ 6,975,580	\$ 3,579,494	\$ 434,968	\$ (2,768,274)

Clean Storm Water Fund Forecast Table | Assumptions

Revenues

- ▶ The projected interest rate for FY27 - FY28 is 4%
- ▶ FY 2027-2028 Projected Clean Storm Water fees include a 5% increase over the prior year.
- ▶ The UC Long Range Development Plan agreement has changed to include other infrastructure near the University and is no longer limited to the clean stormwater program.

Expenditures

- ▶ FY 2027-2028 Projected Personnel is 5% over the prior year.
- ▶ FY 2027-2028 Projected Non-Personnel includes 4% over prior year, except for capital Improvement projects, which is 3% over prior year.

Streetlight Assessment District Fund

The Streetlight Assessment District Fund provides for maintenance of the City's 7,860 streetlights along the public streets, parking lots, pathways, recreation facilities, and marina. Also, it is to be used for installation or construction of public lighting facilities. Revenue to this fund is collected through annual property taxes and is capped by Proposition 218, allowing for no rate increase to this assessment without voter approval.

Analysis of Street Light Assessment District Fund

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

Street Light Assessment Fund Forecast

	FY 2023 Actual	FY 2024 Adopted	FY 2024 Est. Actual	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Projected	FY 2028 Projected
Beginning Fund Balance	\$ 2,381,943	\$ 2,708,368	\$ 2,708,368	\$ 2,584,637	\$ 1,572,667	\$ 558,012	\$ (519,639)
Revenues							
St Lt Assmt. District 1982 and St Lt Maintenance and Improvement District 2018	\$ 2,089,628	\$ 2,240,939	\$ 2,140,302	\$ 2,240,939	\$ 2,240,939	\$ 2,308,167	\$ 2,377,412
Misc. Revenue (Damage to City Prop, Elec. St. Lt. Insp., Caltrans, Gain/Loss)	306	-	918	-	-	-	-
Misc. Revenue - Insurance Claims	9,523	-	26,130	-	-	-	-
Interest	57,010	-	71,080	-	-	-	-
Subtotal, Revenues	\$ 2,156,466	\$ 2,240,939	\$ 2,238,430	\$ 2,240,939	\$ 2,240,939	\$ 2,308,167	\$ 2,377,412
Expenditures							
Personnel	\$ 453,650	\$ 1,023,627	\$ 376,410	\$ 1,089,372	\$ 1,104,221	\$ 1,148,390	\$ 1,194,326
Non-Personnel & Capital	1,376,391	2,193,691	1,985,751	2,163,537	2,151,373	2,237,428	2,237,428
Subtotal, Expenditures	\$ 1,830,041	\$ 3,217,318	\$ 2,362,161	\$ 3,252,909	\$ 3,255,594	\$ 3,385,818	\$ 3,431,754
Annual Surplus/(Shortfall)	326,425	(976,379)	(123,731)	(1,011,970)	(1,014,655)	(1,077,651)	(1,054,342)
Ending Fund Balance	\$ 2,708,368	\$ 1,731,989	\$ 2,584,637	\$ 1,572,667	\$ 558,012	\$ (519,639)	\$ (1,573,981)

Street Light Assessment District Fund Forecast Table | Assumptions

Revenues

- ▶ Insurance claims are not predictable. They have been entered with a standardized 2% as a holding place for now.
- ▶ The majority of the revenue is received in December and again in late March through April through property taxes..

Expenditures

- ▶ Vacancy rate is extremely high in this division. Difficulties in sourcing qualified candidates at appropriate level for electrical work. Anticipate hiring and filling vacancies further in FY25 and FY26.
- ▶ Workers Compensation process has created some delays to workflow/staffing.
- ▶ Initiate Streetlight pole replacement plan. \$610,792 to be encumbered by the end of FY24.
- ▶ Annual Pole replacement plan for cost, maintenance and scheduled replacement - FY25 \$150,000, FY26 \$630,000, and FY27 \$200,000.
- ▶ No spending to occur for Project Code PWENPL2301 until FY25.

Historical Forecast Notes

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

Permit Service Center Fund

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

Analysis of Permit Service Center Fund

The fund is maintaining a positive fund balance over the next few years but is facing an annual operating shortfall. Revenues in FY 2024 were down significantly from FY 2023, due to an anticipated slowdown in the construction industry that is predicted to continue through FY 2026. Revenues are projected to remain flat through FY 2026 before slowly recovering. Non-personnel costs have increased due to inflation, and this inflationary pressure is expected to slow but continue during the forecast period. The permitting software used by the Planning and Development Department is aging and will soon be unsupported. The cost for replacement software is estimated to be \$3 million, with \$1.5 million to be expended in FY 2025, \$1 million in FY 2026, and \$500,000 in FY 2027. Increased fringe benefit costs and new COLAs in FY 2025 are forecast to significantly increase personnel costs.

Permit Service Center Fund Forecast

	FY 2023 Actual	FY 2024 Adopted	FY 2024 Est. Actual	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Projected	FY 2028 Projected
Beginning Fund Balance	\$ 30,256,341	\$ 38,185,317	\$ 38,185,317	\$ 36,200,405	\$ 29,170,572	\$ 22,154,336	\$ 15,908,768
Revenues							
Revenue from PSC	\$ 26,879,364	\$ 19,709,270	\$ 19,396,214	\$ 19,709,270	\$ 19,709,270	\$ 20,179,892	\$ 20,583,418
Subtotal, Revenues	\$ 26,879,364	\$ 19,709,270	\$ 19,396,214	\$ 19,709,270	\$ 19,709,270	\$ 20,103,455	\$ 20,583,418
Expenditures							
Personnel	\$ 13,214,372	\$ 16,335,182	\$ 14,970,028	\$ 17,304,887	\$ 17,676,997	\$ 18,384,076	\$ 19,119,439
Non-Personnel & Capital	5,736,016	9,173,056	6,411,098	9,434,216	9,048,509	7,964,947	7,173,895
Subtotal, Expenditures	\$ 18,950,388	\$ 25,508,238	\$ 21,381,126	\$ 26,739,103	\$ 26,725,506	\$ 26,349,023	\$ 26,293,334
Annual Surplus/(Shortfall)	7,928,976	(5,798,968)	(1,984,912)	(7,029,833)	(7,016,236)	(6,245,568)	(5,709,916)
Ending Fund Balance	\$ 38,185,317	\$ 32,386,349	\$ 36,200,405	\$ 29,170,572	\$ 22,154,336	\$ 15,908,768	\$ 10,198,852

Permit Service Center Fund Forecast Table | Assumptions

Revenues

- ▶ Revenue projections for FY 24 are based on year to date Actuals; an estimated percentage of project valuation of large-, medium-, small-project applications submitted; and projects in final stages of permitting.
- ▶ Revenue projections for FY 25 - FY 27 are based on: 1) FY 24 projected revenues; 2) 7-10-year cyclical development pattern starting from last downturn; 3) land use permit applications submitted; 4) anticipated development activity with a 3% inflationary cost of project valuation, integrated with uncertainty in status of pandemic, labor shortages, supply chain challenges, and increase in CPI and inflation, all of which could impact development activity.

Expenditures

- ▶ Projected personnel expenditures are based on FY actual expenditures with 3% annual increase.
- ▶ Non-personnel expenditure based on FY 23 budgeted expenditures with 3% annual increase.
- ▶ FY 25 proposed non-personnel expenditure is based on FY 23 Actuals, since FY 24 will include paying back rent plus current rent due for the 5th floor.
- ▶ FY 25 and FY 26, non-personnel expenditures are based on proposed baseline budget increases as part of the FY 25 and FY 26 budget submittal package and includes a rough estimate of \$500,000 for non-departmental non-personnel expenses.
- ▶ Decrease in FY 25 to FY 26 Non-Personnel Expenses is due to a one-time training required in FY 25 to stay abreast of CA Building Code Updates.

Sanitary Sewer Fund

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

Analysis of Sanitary Sewer Fund

Sanitary Sewer Fund Rate increases approved by City Council June, 2015 expired June 30, 2020. A Sanitary Sewer Master Plan is in progress to evaluate Sanitary Sewer construction and operations programs to determine if future rate increases may be necessary. Current drought conditions may negatively impact revenue collections depending upon the degree of water conservation achieved by City of Berkeley residents and Commercial businesses. The Sanitary Sewer Fund is an enterprise fund that fully supports the operating and capital cost of the Sanitary Sewer program. While projected to maintain a positive fund balance through FY 2026, the fund has regular annual shortfalls due to high capital costs. CIP programming needs beyond FY 2026 are uncertain pending requirements yet to be determined under the Consent Decree.

Sanitary Sewer Fund Forecast

	FY 2023 Actual	FY 2024 Adopted	FY 2024 Est. Actual	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Projected	FY 2028 Projected
Beginning Fund Balance	\$ 34,662,327	\$ 39,721,584	\$ 39,721,584	\$ 44,321,096	\$ 36,625,918	\$ 28,742,670	\$ 17,957,536
Revenues							
Sewer Fees EBM	\$ 22,996,377	\$ 24,724,000	\$ 22,963,973	\$ 24,724,000	\$ 24,724,000	\$ 23,496,597	\$ 23,459,625
Connection Fees	949,620	-	-	-	-	1,232,403	1,269,375
Misc. Fees	-	5,000	-	5,000	5,000	-	-
Interest	919,027	257,977	1,268,166	257,977	257,977	263,137	268,399
Subtotal, Revenues	\$ 24,865,024	\$ 24,986,977	\$ 24,232,139	\$ 24,986,977	\$ 24,986,977	\$ 24,992,137	\$ 24,997,399
Expenditures							
Personnel	\$ 6,787,269	\$ 10,445,060	\$ 7,335,709	\$ 10,651,796	\$ 10,882,417	\$ 11,644,186	\$ 12,459,280
Non-Personnel & Capital	13,018,498	22,116,196	12,296,918	22,030,359	21,987,808	24,133,085	23,016,527
Subtotal, Expenditures	\$ 19,805,767	\$ 32,561,256	\$ 19,632,627	\$ 32,682,155	\$ 32,870,225	\$ 35,777,271	\$ 35,475,807
Annual Surplus/(Shortfall)	(5,390,202)	(7,574,279)	4,599,512	(7,695,178)	(7,883,248)	(12,714,799)	(10,478,408)
Ending Fund Balance	\$ 39,721,584	\$ 32,147,305	\$ 44,321,096	\$ 36,625,918	\$ 28,742,670	\$ 17,957,536	\$ 7,479,128

Sanitary Sewer Fund Forecast Table | Assumptions

Revenues

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

Expenditures

- ▶ Personnel: Projected FY 2027 & FY 2028 Personnel includes an 8% increase over prior year to evaluate the effects of possible personnel increases (such as steps, PERS or Worker's Comp) on the fund.
- ▶ Non-Personnel: FY 2027 & FY 2028 Projected Non-Personnel reflects a 3% increase over the prior year.

Zero Waste Fund

The Zero Waste Fund supports activities related to the removal of waste in the City of Berkeley. Fees for disposal of waste at the City's transfer station and refuse fees charged to owners of premises and places in the City from which garbage is collected generate revenue to this fund. Refuse charges are either collected through the payment of property tax bills or directly paid to the City of Berkeley. Refuse collection fees are established by resolution of the City Council and the conduct of a majority protest process under Proposition 218. Fee amounts are currently determined by the size and number of receptacles, and the frequency of service.

Analysis of Zero Waste Fund

A rate study was conducted in FY 2022 to evaluate the current rate and any adjustments needed to sustain future Zero Waste Operations, including cost recovery for recycling collection and addressing capital needs at the Transfer Station. Rate increases to the Zero Waste Fund were last approved via the Proposition 218 process in June 2023 with the final scheduled rate increase effective in FY 2027. The fund maintains a positive fund balance but is projecting an annual operating shortfall over the next few years due to permitting and environmental review costs for the Transfer Station Replacement project.

Zero Waste Fund Forecast

	FY 2023 Actual	FY 2024 Adopted	FY 2024 Est. Actual	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Projected	FY 2028 Projected
Beginning Fund Balance	\$ 26,025,170	\$ 24,668,263	\$ 24,668,263	\$ 20,189,889	\$ 13,238,656	\$ 13,579,474	\$ 13,656,604
Revenues							
Residential Collection	\$ 16,453,980	\$ 16,202,780	\$ 16,195,774	\$ 19,185,893	\$ 20,912,623	\$ 22,376,507	\$ 23,271,567
Commercial Collection	17,925,909	16,122,306	17,287,462	20,332,589	22,162,529	23,636,082	24,581,526
Transfer Station	9,552,723	8,505,493	8,920,918	10,309,420	10,618,360	10,925,146	11,252,901
Franchise Fees	528,788	337,644	245,946	425,000	425,000	450,000	450,000
Recycling Fee	229,396	133,447	1,597,202	141,476	150,226	150,196	154,702
Recycling Food Waste	3,133,013	3,053,307	3,355,283	3,727,477	4,062,950	4,347,357	4,521,251
CoB Interdepartmental	1,119,893	1,144,732	1,075,865	1,397,489	1,523,263	1,629,891	1,695,087
Exempt Agencies	436,492	412,211	338,282	503,227	548,518	586,914	610,390
Misc. Revenue	670,223	855,343	1,200,791	870,053	886,086	963,535	992,441
Subtotal, Revenues	\$ 50,050,417	\$ 46,767,263	\$ 50,217,523	\$ 56,892,624	\$ 61,289,555	\$ 65,065,628	\$ 67,529,865
Expenditures							
Personnel	\$ 22,202,239	\$ 22,872,971	\$ 21,730,013	\$ 25,719,141	\$ 26,324,425	\$ 25,378,827	\$ 26,370,702
Non-Personnel & Capital	29,205,085	36,616,659	32,965,884	38,124,716	34,624,312	39,609,671	39,299,824
Subtotal, Expenditures	\$ 51,407,324	\$ 59,489,630	\$ 54,695,897	\$ 63,843,857	\$ 60,948,737	\$ 64,988,498	\$ 65,670,526
Annual Surplus/(Shortfall)	(1,356,907)	(12,722,367)	(4,478,374)	(6,951,233)	340,818	77,130	1,859,339
Ending Fund Balance	\$ 24,668,263	\$ 11,945,896	\$ 20,189,889	\$ 13,238,656	\$ 13,579,474	\$ 13,656,604	\$ 15,515,943

Zero Waste Fund Forecast Table | Assumptions

Revenues

- ▶ FY 2024 is Year 1 of a new 5 Year Prop 218 rate schedule.
- ▶ FY 2024 - FY 2027 projections based upon the new rate schedule.

Expenditures

- ▶ FY 2024 included \$6M included in the capital budget for the Transfer Station Replacement Project.
- ▶ The project is still in the design phase, including early stages of CEQA planning.

Off-Street Parking Fund

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

The rates for the garages follow the goBerkeley program which governs demand-responsive parking and Transportation Demand Management (TDM). The Off-Street Parking Fund pays back the debt service of 2016 Revenue Bond to fund the replacement of the Center Street Garage. The Center Street Garage Reconstruction project was completed in October 2018 and the grand opening in November 2018. The first full debt service payment for the revenue bond was made in FY 2020. The Off-Street Parking Garage Fund is required to have a 1.25 Debt Service Coverage Ratio.

Analysis of Off-Street Parking Fund

In FY 2019, the Center Street garage reopened with demand slow to return as the garage was closed due to construction for about two years. In FY 2020, demand and revenue increased closer to staff projections until the March 2020 COVID-19 Pandemic shelter in place order. The impact of this event on the fund was immediate, severe, and is still ongoing. The fund started FY 2022 with a negative fund balance and continues to the out years. These projections are dependent on the length of the pandemic, economic recovery, and the American Rescue Plan Act and will be updated frequently. Annual revenues stayed flat in FY 2021 compared to FY 2020 due to ramped up activity at the Center Street Garage up until March 2021, but were severely down in FY 2022 and FY 2023 to 38%, and 74% respectively, compared to FY 2020 levels. These revenue impacts have led to a depletion of fund balance as well as requiring \$1.9M in General Fund support in FY 2022 to pay for the Garage debt service and \$3.94M in American Rescue Plan Act funds transferred in to sustain parking operations in FY 2023.

Revenues are projected to recover to 100% of 2019 levels by FY 2024, however, this puts the Center Street Garage four years behind planned revenue growth, and the fund balance is projected to be negative starting FY 2024 and the outward years.

Off-Street Parking Fund Forecast

	FY 2023 Actual	FY 2024 Adopted	FY 2024 Est. Actual	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Projected	FY 2028 Projected
Beginning Fund Balance	\$ 657,194	\$ (1,127,152)	\$ 2,210,022	\$ (4,674,091)	\$ (5,702,573)	\$ (5,690,123)	\$ (5,690,123)
Revenues							
Center Street Garage	\$ 1,786,964	\$ 3,295,915	\$ 3,169,143	\$ 3,295,915	\$ 3,295,915	\$ 3,477,231	\$ 3,477,231
Telegraph/Channing Garage & Mall	957,367	1,218,208	1,704,962	1,218,208	1,218,208	1,289,086	1,289,086
Oxford Garage	160,000	568,216	474,384	568,216	568,216	614,190	614,190
Surface Lots	12,360	9,556	8,100	9,556	9,556	17,010	17,010
1x Transfer-in for Debt Service Pmt from GF	-	-	-	-	-	-	-
American Rescue Plan Act Transfer	3,940,000	-	-	-	-	-	-
Subtotal, Revenues	\$ 6,856,691	\$ 5,091,895	\$ 5,356,589	\$ 5,091,895	\$ 5,091,895	\$ 5,397,517	\$ 5,397,517
Expenditures							
Personnel	\$ 390,852	\$ 538,208	\$ 492,243	\$ 707,811	\$ 724,058	\$ 523,943	\$ 523,943
Non-Personnel & Capital	5,451,967	6,402,712	3,698,308	6,405,123	6,405,123	6,689,298	6,689,298
Subtotal, Expenditures	\$ 5,842,819	\$ 6,940,920	\$ 4,190,551	\$ 7,112,934	\$ 7,129,181	\$ 7,213,241	\$ 7,213,241
Annual Surplus/(Shortfall)	1,013,872	(1,849,025)	1,166,038	(2,021,039)	(2,037,286)	(1,815,724)	(1,815,724)
Ending Fund Balance	\$ 1,671,066	\$ (2,976,177)	\$ 3,376,060	\$ (6,695,130)	\$ (7,739,859)	\$ (7,505,847)	\$ (7,505,847)

Off-Street Parking Fund Forecast Table | Assumptions

Revenues

- ▶ Center Street Garage project a slow ramp up to 80% average monthly Pre-COVID revenue by June 2024, 90% in FY 25, 100% by FY 26.
- ▶ American Rescue Plan Act (ARPA) allocations were \$3.94M in FY 24, \$ for FY 25 (planned).

Expenditures

- ▶ Assumes Off-Street Fund pays the debt service for the garage bond, resuming in FY 24 and ongoing.
- ▶ Telegraph Channing Garage/Mall Elevator replacement project (+\$3 million) is not planned here due to lack of available funding within the fund.

Parking Meter Fund

Parking Meter 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. This enterprise fund provides the funding for the maintenance, collection, capital, and enforcement of parking meters. The Parking Meter Fund is the secondary surety in the Parking Revenue Bonds, Series 2016 (for the Center Street Garage Reconstruction Project).

Analysis of Parking Meter Fund

Prior to the COVID-19 pandemic, the Parking Meter Fund maintained a healthy fund balance, and averaged over \$10 million (2016-2019) in annual revenue. The COVID-driven impacts on the fund have been immediate, severe, and remain ongoing. FY 21- 2023 annual revenues were down at 70%, 40%, and 75% respectively, compared to FY 20 levels, triggering a depletion of fund balance, as well as requiring \$3.2 million in General Fund support in FY 22 and \$.00 million in American Rescue Plan Act funds to be transferred in to sustain parking operations in FY 23. Revenues are projected to recover to 94% of 2020 levels by FY 25, however, fund balance will not have grown sufficient to fund the needed replacement of citywide parking meters unless other fund sources are identified.

Parking Meter Fund Forecast

	FY 2023 Actual	FY 2024 Adopted	FY 2024 Est. Actual	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Projected	FY 2028 Projected
Beginning Fund Balance	\$ 3,208,091	\$ 1,853,061	\$ 1,852,652	\$ 3,432,772	\$ 952,309	\$ (2,708,867)	\$ 3,611,158
Revenues							
Parking Metered	\$ 3,894,333	\$ 9,367,781	\$ 8,800,282	\$ 9,367,781	\$ 9,367,781	\$ 9,840,136	\$ 10,332,143
Point-to-Point Vehicle Share	354,643	344,991	246,017	344,991	344,991	414,882	435,626
All Other	5,947	17	689	17	17	41,604	43,684
American Rescue Plan Act Transfer	-	-	-	-	-	-	-
Subtotal, Revenues	\$ 4,254,923	\$ 9,712,789	\$ 9,046,988	\$ 9,712,789	\$ 9,712,789	\$ 10,296,622	\$ 10,811,453
Expenditures							
Personnel	\$ 2,608,923	\$ 5,565,933	\$ 4,562,455	\$ 5,821,229	\$ 5,929,362	\$ 6,152,680	\$ 6,398,787
Non-Personnel & Capital	3,001,029	4,684,322	4,718,591	3,991,207	3,991,207	4,573,497	4,710,702
Subtotal, Expenditures	\$ 5,609,952	\$ 10,250,255	\$ 9,281,046	\$ 9,812,436	\$ 9,920,569	\$ 10,726,177	\$ 11,109,489
Annual Surplus/(Shortfall)	(1,355,029)	(537,466)	(234,058)	(99,647)	(207,780)	(429,555)	(298,036)
Ending Fund Balance	\$ 1,853,062	\$ 1,315,595	\$ 1,618,594	\$ 3,333,125	\$ 744,529	\$ (3,138,422)	\$ 3,313,122

Parking Meter Fund Forecast Table | Assumptions

Revenues

- ▶ Berkeley Way Lot closed permanently June 2020.
- ▶ COVID-19 Shelter-at-Home from March 17, 2020.
- ▶ Meters shut-down during Shelter-at-Home, re-opened for business June 1, 2020. Enforcement restarted July 2020.
- ▶ FY 23 and FY 24 project a slow ramp up to 90% average monthly pre-COVID revenue by June 2022, 100% in FY 25.

Expenditures

- ▶ Assumes Police Department Parking Enforcement Officers and Police Department Non-personnel continue to be paid from the fund after resuming in FY 24.
- ▶ Parking Meter Replacement Project would begin FY 25 if funding available. Showing full impact if paid for by fund. \$3.5 million requested for General Fund/American Rescue Plan Act funds.
- ▶ Non-personnel expenses include annual \$1.75 million transfer out to General Fund, resuming in FY 24.

Parks Tax Fund

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

Analysis of Parks Tax Fund

The passage of Measure F in 2014 helped to stabilize the Parks Tax Fund, increased funding for capital to \$1M/year, established funding for minor maintenance (\$450K), and avoided the layoffs of 5 FTEs associated with landscape maintenance. During and immediately following COVID-19, the Fund absorbed additional landscape costs from the Marina Fund and Sports Field Operations Fund, whose revenues were significantly impacted by COVID-19. Many capital projects that were planned and funded in prior years are now under construction or will be in FY25. The continuing challenges of the Marina Fund and the 80% reduction in CIP funding from FY24 to FY25 has resulted in a decreased fund balance, and reserves are projected to be close to 8% in FY26 and at 1% in FY27.

Parks Tax Fund Forecast

	FY 2023 Actual	FY 2024 Adopted	FY 2024 Est. Actual	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Projected	FY 2028 Projected
Beginning Fund Balance	\$ 4,864,504	\$ 7,543,624	\$ 7,543,624	\$ 10,549,655	\$ 9,273,876	\$ 7,668,287	\$ 6,594,687
Revenues							
Interest Investment Pool	\$ 123,673	\$ 2,000	\$ 229,880	\$ 2,000	\$ 2,000	\$ 25,000	\$ 25,000
Tax Revenue ⁽¹⁾	16,951,654	17,664,146	17,587,968	18,297,945	18,663,904	19,037,182	19,417,926
Lease Rents (various, misc.)	24,749	20,000	22,790	20,000	20,000	20,000	20,000
Misc. (Rental Insurance, Tree Donation, etc.)	9,974	-	-	-	-	-	-
Park & Rec Fees (pk reserv)	197,322	127,500	219,835	187,425	191,174	194,997	198,897
Park & Rec Fees (misc. charges)	-	-	-	-	-	-	-
Park & Rec Fees (misc. rev-other)	-	-	-	-	-	-	-
Park Bench Donation	14,405	-	-	-	-	-	-
Insurance Payments	138,116	-	-	-	-	-	-
Subtotal, Revenues	\$ 17,459,893	\$ 17,813,646	\$ 18,060,473	\$ 18,507,370	\$ 18,877,078	\$ 19,277,179	\$ 19,661,823
Expenditures							
Personnel	\$ 9,586,570	\$ 10,476,870	\$ 9,635,869	\$ 11,359,943	\$ 11,642,546	\$ 12,151,102	\$ 12,394,124
Non-Personnel & Capital	5,194,203	5,486,375	5,418,573	8,423,206	8,840,121	8,199,677	6,587,171
Subtotal, Expenditures	\$ 14,780,773	\$ 15,963,245	\$ 15,054,442	\$ 19,783,149	\$ 20,482,667	\$ 20,350,779	\$ 18,981,295
Annual Surplus/(Shortfall)	2,679,120	1,850,401	3,006,031	(1,275,779)	(1,605,589)	(1,073,600)	680,528
Ending Fund Balance	\$ 7,543,624	\$ 9,394,025	\$ 10,549,655	\$ 9,273,876	\$ 7,668,287	\$ 6,594,687	\$ 7,275,215

Parks Tax Fund Forecast Table | Assumptions

Revenues

- ▶ Tax revenue in FY 2025 set at 3.767% increase in CPI. FY 2026 through FY 2028 assume a 2% increase.
- ▶ Parks Reservations increase 2% each year starting in FY 2025.

Expenditures

- ▶ FY 2025 beyond personnel shifts 2 Landscape Gardener positions previously charged to the Parks Tax Fund back to the Marina Fund.
- ▶ FY 2025 Non-Personnel & Capital includes \$475,000 for minor maintenance escalating by \$25,000 each year.
- ▶ FY 25 Capital includes \$3.565M for Martin Luther King, Jr. Young Adult Project Center and \$3.59M in FY 2926 for Tom Bates Fieldhouse/Restroom/Pickleball/Soccer.
- ▶ FY25 Adopted expenditures do not include carryover of FY 2024 non-personnel operating, capital budget and minor maintenance. Carryover is estimated to be \$255K for non-personnel operating and \$3.7M for capital and minor maintenance.

Marina Fund

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

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

Analysis of Marina Fund

The Marina Fund 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 and an infusion of CIP funds from the T1 Bond Measure, grants and General fund totaling over \$30M.

Despite this infusion of outside funds, the Marina Fund will be just under \$1M in deficit in FY26. 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 CIP support will be needed immediately as the Waterfront still has a variety of urgent capital projects such as the South Cove Seawall replacement and structural improvements to 199 Seawall Drive to complete. The unfunded capital need is currently \$130M.

Marina Fund Forecast

	FY 2023 Actual	FY 2024 Adopted	FY 2024 Est. Actual	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Projected	FY 2028 Projected
Beginning Fund Balance	\$ 4,520,155	\$ 3,627,566	\$ 3,627,566	\$ 2,189,260	\$ 920,402	\$ 112,401	\$ (373,594)
Revenues							
Short and Over	\$ -	\$ -	\$ (20)	\$ -	\$ -	\$ -	\$ -
Interest Invest Pool	97,532	2,000	87,219	2,000	2,000	25,000	25,000
Marina Benches / Trees	20,400	6,800	17,000	6,800	6,800	6,800	6,800
Sewer Service/Marina	3,876	4,146	3,825	4,072	4,174	-	-
Live Aboard Fees	252,017	269,110	262,011	268,004	274,704	274,704	274,704
Launch Ramp	98,150	82,000	86,778	83,021	85,097	87,224	89,405
Dry Storage	114,704	111,021	151,940	170,460	174,722	174,722	174,722
Charter Boat Fees	98,179	84,050	113,654	108,187	110,892	113,664	116,506
Locker Rentals	24,567	21,824	21,032	20,500	21,013	21,538	22,076
EV Charging Stations	6,388	3,362	8,778	6,711	7,047	7,399	7,769
Miscellaneous	43,809	30,923	77,448	54,462	54,462	57,185	60,044
Fines & Penalties	61,298	64,319	72,059	86,150	86,150	86,150	86,150
Marina Leases	1,922,308	2,214,337	2,008,195	2,168,149	2,559,875	2,855,473	2,884,028
Berth Rentals	3,615,881	3,529,781	3,683,794	4,059,020	4,369,929	4,587,136	4,701,814
Special Event Fees	5,665	25,000	2,616	75,000	75,000	75,000	25,000
Playground Svc Fees	28,411	35,000	49,482	35,000	35,000	40,000	40,000
Nature Center Fees	14,071	15,000	21,196	15,000	15,000	20,000	20,000
Donations	-	1,538	-	-	-	-	-
Other Revenue	15,977	-	-	-	-	-	-
Transfer from ARPA Fund	1,150,000	-	-	-	-	-	-
Subtotal, Revenues	\$ 7,573,233	\$ 6,500,211	\$ 6,667,007	\$ 7,162,536	\$ 7,881,865	\$ 8,431,995	\$ 8,534,018

Marina Fund Forecast

	FY 2023 Actual		FY 2024 Adopted		FY 2024 Est. Actual		FY 2025 Adopted		FY 2026 Adopted		FY 2027 Projected		FY 2028 Projected	
Expenditures														
Personnel	\$	3,803,365	\$	4,040,730	\$	3,582,818	\$	4,402,086	\$	4,491,401	\$	4,626,143	\$	4,764,927
Non-Personnel & Capital		4,662,457		3,986,829		4,522,495		4,029,308		4,198,465		4,291,847		4,388,031
Subtotal, Expenditures	\$	8,465,822	\$	8,027,559	\$	8,105,313	\$	8,431,394	\$	8,689,866	\$	8,917,990	\$	9,152,958
Annual Surplus/(Shortfall)		(892,589)		(1,527,348)		(1,438,306)		(1,268,858)		(808,001)		(485,995)		(618,940)
Ending Fund Balance	\$	3,627,566	\$	2,100,218	\$	2,189,260	\$	920,402	\$	112,401	\$	(373,594)	\$	(992,534)

Marina Fund Forecast Table | Assumptions

Revenues

- ▶ Berth rental revenue is projected to grow at 2.5%/year in FY25 and FY26 with approved fee increases, plus an additional 2.5% in FY26 for new D&E docks coming online. Occupancy is projected to grow at 2%/year.
- ▶ Marina lease revenue est. began recovery in FY22, but not expected to return to baseline levels until FY26. Temporary bump in FY24 projected due to payment timing issues. 4% growth in leases is projected in FY25 and FY26 (reflecting Doubletree/Skates recovery and potential 199 Seawall lease by FY26), falling to 1% growth after that.

Expenditures

- ▶ FY24 Personnel projected to be lower than revised budget due to temp cost shifts of capital and landscape staff to CIP Fund and Parks Tax. Costs restored in FY25, and all personnel escalates by 3% starting in FY25.
- ▶ Non-Personnel escalates by 3% starting in FY25.
- ▶ No new debt service charges, since City funded D&E dock replacement with internal loan.
- ▶ FY25 capital includes funding for South Cove West parking lot and J Dock pilings, FY26 capital includes funding for K-Dock restroom and 199 Seawall beam/piling design. Minor maintenance is budgeted at \$250k/year.
- ▶ Capital in FY27-9 estimated at \$350k/year; and \$250k/year for minor maintenance.
- ▶ FY25 Adopted expenditures do not include carryover of FY24 capital budget and minor maintenance which is estimated to be \$1.48M.

Measure GG

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

Analysis of Measure GG Fund

Due to the pandemic and the difficulties in hiring that followed, much of the fund balance was spent on overtime. Currently, the direction of the City Manager is to build the reserves back up. To replace capital assets/equipment, an annual savings of \$1.3M is needed. These revenues are derived from taxes.

Measure GG Fund Forecast

	FY 2023 Actual	FY 2024 Adopted	FY 2024 Est. Actual	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Projected	FY 2028 Projected
Beginning Fund Balance	\$ 3,003,860	\$ 1,887,886	\$ 1,887,866	\$ 2,697,376	\$ 2,664,738	\$ 2,640,831	\$ 2,453,972
Revenues							
Special Assessment Tax	\$ 5,433,571	\$ 5,631,795	\$ 5,601,380	\$ 5,821,950	\$ 5,938,389	\$ 6,057,157	\$ 6,178,300
Reimbursement from Mutual Aid Deployment	24,078	46,000	51,105	46,000	46,000	46,000	46,000
Other Revenues	-	-	-	-	-	-	-
Subtotal, Revenues	\$ 5,457,649	\$ 5,677,795	\$ 5,652,485	\$ 5,867,950	\$ 5,984,389	\$ 6,103,157	\$ 6,224,300
Expenditures							
Personnel Costs	\$ 5,690,756	\$ 4,432,939	\$ 3,440,532	\$ 4,591,880	\$ 4,699,587	\$ 4,887,571	\$ 5,083,073
Non-Personnel & Capital	882,887	2,460,539	1,402,446	1,308,709	1,308,709	1,402,445	1,402,445
Subtotal, Expenditures	\$ 6,573,643	\$ 6,893,478	\$ 4,842,978	\$ 5,900,589	\$ 6,008,296	\$ 6,290,016	\$ 6,485,518
Annual Surplus/(Shortfall)	(1,115,994)	(1,215,683)	809,507	(32,639)	(23,907)	(186,859)	(261,218)
Ending Fund Balance	\$ 1,887,866	\$ 672,203	\$ 2,697,373	\$ 2,664,737	\$ 2,640,831	\$ 2,453,972	\$ 2,192,754

Measure GG Fund Forecast Table | Assumptions

Assumptions & Issues:

- ▶ Radio Replacement lease payments in budget starting FY2023 for 7 years for a total of \$1,618,116.

Revenue

- ▶ FY 2027 and FY 2028 assume a 2.0% increase in the tax rate.
- ▶ FY 2027 and FY 2028 USAR (Urban Search and Rescue) Reimbursements stay flat at \$46,000 per year.

Expenditures

- ▶ FY 2023 and FY 2024 Personnel Costs (overtime) increased due to staff shortage.
- ▶ Personnel Cost: Annual COLA increases of 4.0% for FY 2027 and FY 2028.
- ▶ Non-Personnel Cost: Remains constant to FY 2024 actual for FY 2027 and FY 2028.

Measure FF

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

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

Analysis of Measure FF Fund

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

Measure FF Fund Forecast

	FY 2023 Actual	FY 2024 Adopted	FY 2024 Revised	FY 2024 Est. Actual	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Projected	FY 2028 Projected
Beginning Balance	\$ 8,711,844	\$ 9,631,074	\$ 9,631,074	\$ 9,631,074	\$ 10,534,668	\$ 9,546,336	\$ 8,516,397	\$ 9,168,910
Revenues								
Fire Inspection Fees	\$ -	\$ -	\$ -	\$ 63,481	\$ -	\$ -	\$ -	\$ -
Fire Inspection Penalties	-	-	-	2,416	-	-	-	-
Special Assessment Tax	9,351,421	9,770,233	9,770,233	9,694,527	10,102,578	10,304,630	10,510,723	10,720,937
Subtotal, Revenues	\$ 9,351,421	\$ 9,770,233	\$ 9,770,233	\$ 9,760,424	\$ 10,102,578	\$ 10,304,630	\$ 10,510,723	\$ 10,720,937
Expenditures								
Personnel	\$ 3,745,375	\$ 3,521,367	\$ 5,427,505	\$ 5,627,560	\$ 4,589,376	\$ 4,833,035	\$ 5,026,356	\$ 5,227,411
Non-Personnel & Capital	4,686,816	5,327,045	6,736,983	3,229,270	6,501,534	6,501,534	3,290,719	3,290,719
Subtotal, Expenditures	\$ 8,432,191	\$ 8,848,412	\$ 12,164,488	\$ 8,856,830	\$ 11,090,910	\$ 11,334,569	\$ 8,317,075	\$ 8,518,130
Annual Surplus/(Shortfall)	919,230	921,821	(2,394,255)	903,594	(988,332)	(1,029,939)	652,513	2,202,807
Ending Fund Balance	\$ 9,631,074	\$ 10,552,895	\$ 7,236,819	\$ 10,534,668	\$ 9,546,336	\$ 8,516,397	\$ 9,168,910	\$ 11,371,717

Measure FF Fund Forecast Table | Assumptions

Revenue

- ▶ FY 2027 and FY 2028 assume a 2.0% tax increase.

Expenditures

- ▶ Personnel Cost: Annual COLA increases of 4.0% for FY 2027 and FY 2028.
- ▶ Non-Personnel Cost: Remain constant to FY 2026 adopted for FY 2027 and FY 2028.

General Fund

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

Analysis of General Fund

The estimated General Fund FY 2024 Year-end fund balance is approximately \$70 million. This is due to one-time sources of revenues and should not be used for on-going expenditures. In FY 2022, FY 2023, and FY 2024 revenues were higher than previous actuals and future projections as those years included transfers from The American Rescue Plan Act of 2021 (ARPA). - FY 2022 \$22,969,355 - FY 2023 \$12,022,049 - FY 2024 \$3,255,743. This 1x revenue source impacted the fund balance; however, the City is now phasing out of the 1x ARPA funding. In FY 2022, Property Transfer Tax was above average (approx. \$20 million more than average). This further increased the fund balance; however, it is not a recurring occurrence. In FY 2024, the City reached an agreement with four labor groups (two of the agreements were implemented in FY 2024 and the other two in FY 2025). The City is still in negotiations with two more labor groups. Given these known and projected increases in personnel, the City must preserve a healthy fund balance.

General Fund Forecast

	FY 2023 Actual	FY 2024 Adopted	FY 2024 Est. Actual	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Projected	FY 2028 Projected
Beginning Fund Balance	\$ 74,141,617	\$ 85,414,113	\$ 85,414,113	\$ 73,516,703	\$ 61,370,747	\$ 49,297,696	\$ 38,716,143
Revenues							
Property Taxes	\$ 87,391,170	\$ 92,764,153	\$ 93,041,572	\$ 98,953,687	\$ 102,099,749	\$ 103,218,270	\$ 106,668,228
Real Estate Transfer Taxes	22,878,336	22,873,786	18,547,513	19,000,000	21,000,000	24,845,000	25,837,250
Property Transfer Tax - Measure P	10,199,580	10,189,500	5,274,946	6,199,580	6,509,559	9,040,059	9,492,062
Sales Tax	20,357,281	20,801,612	19,806,979	20,031,622	20,390,744	20,468,387	20,744,387
Business License Taxes	30,491,080	29,870,089	31,190,480	31,921,146	32,128,148	30,160,000	30,160,000
Misc./All Other Revenues	92,997,829	86,663,459	102,331,614	97,298,062	101,919,518	108,416,061	109,586,672
ARPA Transfer In	12,022,049	3,255,743	3,255,744	-	-	-	-
Subtotal, Revenues	\$ 276,337,325	\$ 266,418,342	\$ 273,448,848	\$ 273,404,097	\$ 284,047,718	\$ 296,147,777	\$ 302,488,599
Expenditures							
Personnel	\$ 159,413,080	\$ 167,675,498	\$ 170,771,002	\$ 186,519,490	\$ 192,772,863	\$ 200,483,777	\$ 208,503,128
Non-Personnel & Capital	105,651,749	108,873,472	114,575,256	99,030,563	103,347,906	106,245,553	109,284,392
Subtotal, Expenditures	\$ 265,064,829	\$ 276,548,970	285,346,258	\$ 285,550,053	\$ 296,120,769	\$ 306,729,330	\$ 317,787,520
Annual Surplus/(Shortfall)	11,272,496	(10,130,628)	(11,897,410)	(12,145,956)	(12,073,051)	(10,581,553)	(15,298,921)
Ending Fund Balance	\$ 85,414,113	\$ 75,283,485	\$ 73,516,703	\$ 61,370,747	\$ 49,297,696	\$ 38,716,143	\$ 23,417,222

General Fund Forecast Table | Assumptions

Revenues

- ▶ The collapse in the real estate market during the third and fourth quarters of FY 2023 continued throughout FY 2024 and resulted in a decline in Secured Property Tax revenue growth from 10.8% in FY 2023 to 7.256% in FY 2024. Staff projects growth of 6.39% in FY 2025, growth of 5.5% in FY 2026, and growth for FY 2027 through FY 2029 of 3.5%.
- ▶ High mortgage rates and reduced activity will continue to negatively impact sales prices and volume of real estate sales. After the sharp decline in FY 2023 and FY 2024, staff projects an 8.26% increase in FY 2025, an increase of 15.26% in FY 2026, an increase of 13.45% in FY 2027, and 4.0% increases in FY 2028 and FY 2029. Staff expects growth in revenues from Measure P supplemental tax on high value property transfers of 30.7% in FY 2025 and then increases at a rate of 5% from FY 2026 through FY 2029.
- ▶ Sales Tax is back to pre-pandemic levels, however, after the first quarter of FY 2024, there was a significant softening of sales in several categories since the FY 2024 Adopted Budget was passed, and the Sales Tax revenue projection was lowered. Sales Tax revenue is projected to decrease 1.2% in FY 2025, increase 2.9% in FY 2026, increase 1.6% in FY 2027, increase 1.4% in FY 2028 and increase 1.2% in FY 2029.
- ▶ Staff is projecting flat growth in Business License Tax revenue from FY 2027 and FY 2028.

Expenditures

- ▶ In FY 2025, the adopted General Fund budget is \$285,550,053. In FY 2026, the adopted General Fund budget is \$296,120,769. This budget covers the City's baseline programs and operating expenses as well as Council and departmental requests for General Fund support (over the baseline) for personnel, programs and projects, usually one-time in nature (Tier 1 funding).
- ▶ Tier 1 refers to items that operationally 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. In the FY 2025 and FY 2026 Biennial Budget, the City appropriated \$16,243,144 of General Fund allocation for the approved Tier 1 items.
- ▶ FY 2025 and FY 2026 Biennial Budget captures the personnel increase due to the newly negotiated memorandum of understanding for the Public Safety labor groups, SEIU Maintenance & Clerical, as well as the Unrepresented.

CIP Fund

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

Analysis of CIP Fund

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

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

CIP Fund Forecast

	FY 2023 Actual		FY 2024 Adopted		FY 2024 Est. Actual		FY 2025 Adopted		FY 2026 Adopted		FY 2027 Projected		FY 2028 Projected	
Beginning Fund Balance	\$	8,165,916	\$	17,807,598	\$	17,807,598	\$	20,789,961	\$	18,008,684	\$	15,277,108	\$	13,774,585
Revenues														
Transfer from Fund 011 (GF)	\$	19,000,905	\$	18,370,905	\$	18,370,905	\$	14,099,209	\$	13,490,788	\$	13,438,105	\$	13,692,721
Misc. Revenues		9,518		-		18,328		-		-		-		-
Subtotal, Revenues	\$	19,010,423	\$	18,370,905	\$	18,389,233	\$	14,099,209	\$	13,490,788	\$	13,438,105		13,692,721
Expenditures														
Personnel	\$	2,442,160	\$	2,385,672	\$	2,574,659	\$	2,300,030	\$	2,330,219	\$	2,423,428	\$	2,520,365
Non-Personnel & Capital		6,926,581		20,607,707		12,832,211		14,580,456		13,892,145		12,517,200		12,771,816
Subtotal, Expenditures	\$	9,368,741	\$	22,993,379		15,406,870	\$	16,880,486	\$	16,222,364	\$	14,940,628		15,292,181
Annual Surplus/(Shortfall)		9,641,682		(4,622,474)		2,982,363		(2,781,277)		(2,731,576)		(1,502,523)		(1,599,460)
Ending Fund Balance	\$	17,807,598	\$	13,185,124		20,789,961	\$	18,008,684	\$	15,277,108	\$	13,774,585		12,175,125

CIP Fund Forecast Table | Assumptions

Revenues

- ▶ Annual baseline transfer from the General Fund is \$4,950,905.
- ▶ FY 2025 and FY 2026 Adopted includes the annual baseline plus \$8 million per year for the Streets Paving PCI Improvement program and approximately \$1.5 million in Tier 1A capital projects.
- ▶ FY 2027 and FY 2028 Projected includes the annual baseline plus \$8 million (plus CPI) per year for the Streets Paving PCI Improvement program.

Expenditures

- ▶ FY 2025 and FY 2026 Adopted personnel includes only employees defaulted to the CIP fund and does not include other staff who will charge to the fund by way of specific capital projects.
- ▶ FY 2025 and FY 2026 Adopted non-personnel includes only the annual baseline of \$4.03 million, the \$8.0 million for the Streets Paving PCI Improvement program and approximately \$1.5 million in Tier 1A capital projects.
- ▶ FY 2025 and FY 2026 Adopted non-personnel do not show the CIP Fund project budget from various capital projects from the previous year that will be encumbered roll or carried over for project continuation.

IT Cost Allocation

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

Analysis of IT Cost Allocation

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

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

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

IT Cost Allocation Fund Forecast

	FY 2023 Actual	FY 2024 Adopted	FY 2024 Est. Actual	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Projected	FY 2028 Projected
Beginning Fund Balance	\$ 7,505,592	\$ 9,745,342	\$ 9,745,342	\$ 12,305,933	\$ 10,291,700	\$ 8,099,125	\$ 8,170,461
Revenues							
Internal Services - IT Cost Allocation	\$ 14,660,547	\$ 14,806,185	\$ 14,660,547	\$ 16,788,300	\$ 16,788,298	\$ 19,027,979	\$ 19,027,979
Subtotal, Revenues	\$ 14,660,547	\$ 14,806,185	\$ 14,660,547	\$ 16,788,300	\$ 16,788,298	\$ 19,027,979	\$ 19,027,979
Expenditures							
Personnel	\$ 7,439,778	\$ 8,624,465	\$ 7,515,947	\$ 9,927,101	\$ 10,096,949	\$ 10,249,251	\$ 10,659,221
Non-Personnel & Capital	4,981,019	8,686,864	4,584,009	8,875,432	8,883,924	8,707,392	8,707,392
Subtotal, Expenditures	\$ 12,420,797	\$ 17,311,329	\$ 12,099,956	\$ 18,802,533	\$ 18,980,873	\$ 18,956,643	\$ 19,366,613
Annual Surplus/(Shortfall)	2,239,750	(2,505,144)	2,560,591	(2,014,233)	(2,192,575)	71,336	(338,634)
Ending Fund Balance	\$ 9,745,342	\$ 7,240,198	\$ 12,305,933	\$ 10,291,700	\$ 8,099,125	\$ 8,170,461	\$ 7,831,827

IT Cost Allocation Fund Forecast Table | Assumptions

Revenues

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

Expenditures

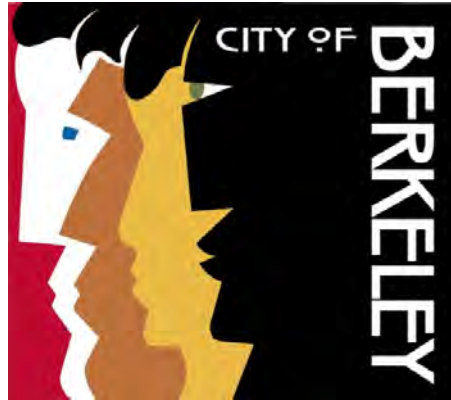
- ▶ Includes one-time transfer of \$2,900,000 to FUND\$ Replacement Fund 503.
- ▶ Includes increased costs due to impact of delayed projects implementation.



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.



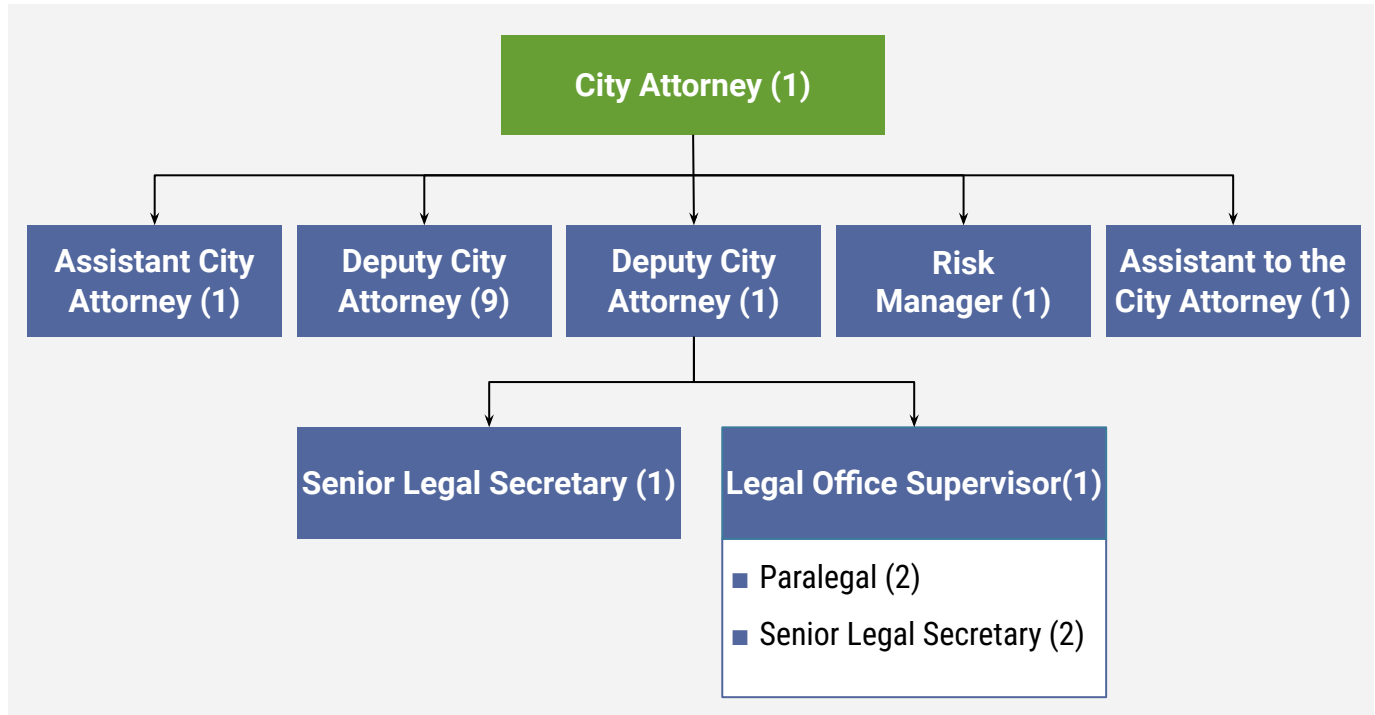


City Attorney's Office

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 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Est. Actual	FY 2025 Adopted	FY 2026 Adopted
EXPENDITURES						
By Type:						
Salaries & Benefits	2,422,856	2,890,990	4,180,449	3,806,604	5,179,836	5,227,447
Services & Materials	2,811,754	2,231,852	1,895,679	3,562,101	1,890,713	1,977,700
Capital Outlay	-	-	4,790	49,641	5,024	5,024
Internal Services & All Other	965,845	2,757,770	2,026,066	1,705,469	2,215,134	2,215,134
Adopted Tier 1 Funding *					843,442	1,163,288
	6,200,455	7,880,612	8,106,984	9,123,815	10,134,149	10,588,593
By Division:						
Administration	697,463	693,134	703,995	728,455	776,911	778,621
Legal Advice & Litigation	5,502,992	7,187,478	7,402,989	8,395,360	8,513,796	8,646,684
Adopted Tier 1 Funding *					843,442	1,163,288
	6,200,455	7,880,612	8,106,984	9,123,815	10,134,149	10,588,593
By Fund:						
GF - Discretionary	2,648,007	3,701,943	4,304,039	5,342,911	5,612,249	5,662,267
Public Liability	3,552,448	4,178,669	3,802,945	3,780,904	3,678,458	3,763,038
Adopted Tier 1 Funding *					843,442	1,163,288
	6,200,455	7,880,612	8,106,984	9,123,815	10,134,149	10,588,593

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

City Attorney Financial Summary

All Funding Sources

Mission Statement

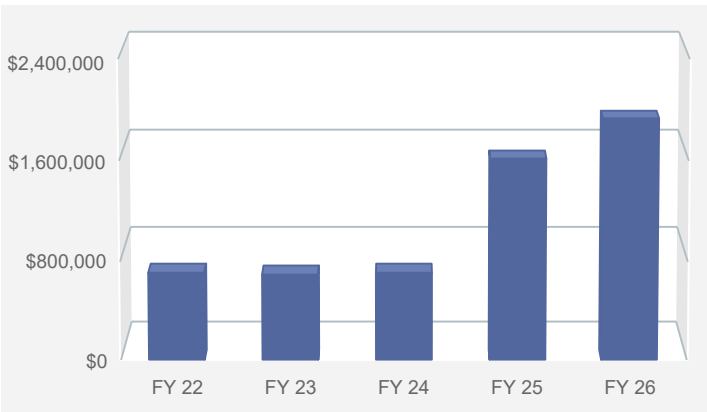
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Selected Service Objectives

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

Division: Administration

Five-Year Expenditures



Five Year History

Expenditure Category	Audited Actual			Budget				
	FY 22	FY 23	Est. Actual FY 24	Adopted FY 24	Adopted FY 25	% Change From PY	Adopted FY 26	% Change From PY
Salaries & Benefits**	\$ 469,446	\$ 465,117	\$ 500,436	\$ 475,978	\$ 525,554	10.42%	\$ 527,264	0.33%
Internal Services & All Other	228,017	228,017	228,019	228,017	251,357	10.24%	251,357	0.00%
Adopted Tier 1 Funding *					843,442		1,163,288	
Total Expenditures	\$ 697,463	\$ 693,134	\$ 728,455	\$ 703,995	\$ 1,620,353	130.17%	\$ 1,941,909	19.84%
Annual Percentage Change		(0.62%)	5.10%	1.57%	130.17%		19.84%	

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

* Includes approved department requests and Council budget referrals; see Adopted Tier 1 Funding matrix for details.

City Attorney Financial Summary

All Funding Sources

Mission Statement

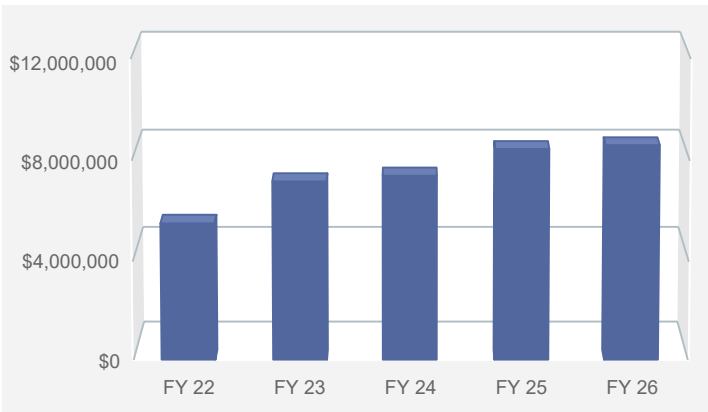
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- Supports City staff in enforcement of the City's laws and regulations

Division: Legal Advice & Litigation

Five-Year Expenditures



Five Year History

Expenditure Category	Audited Actual			Budget				
	FY 22	FY 23	Est. Actual FY 24	Adopted FY 24	Adopted FY 25	% Change From PY	Adopted FY 26	% Change From PY
Salaries & Benefits**	\$ 1,953,410	\$ 2,425,873	\$ 3,306,168	\$ 3,704,471	\$ 4,654,282	25.64%	\$ 4,700,183	0.99%
Services & Materials	2,811,754	2,231,852	3,562,101	1,895,679	1,890,713	(0.26%)	1,977,700	4.60%
Capital Outlay	-	-	49,641	4,790	5,024	4.89%	5,024	0.00%
Internal Services & All Other	737,828	2,529,753	1,477,450	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	\$ 8,395,360	\$ 7,402,989	\$ 8,513,796	15.00%	\$ 8,646,684	1.56%
Annual Percentage Change		30.61%	16.81%	3.00%	15.00%		1.56%	

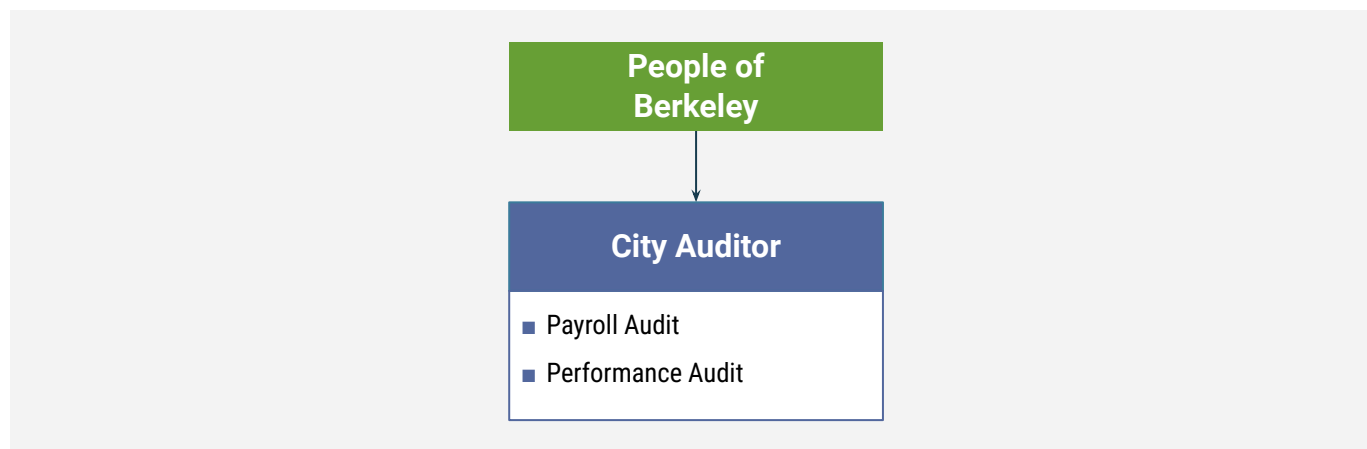
** FY 2025 and FY 2026 Salaries and Benefits, the amounts include General Fund salary savings target.

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 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Est. Actual	FY 2025 Adopted	FY 2026 Adopted
EXPENDITURES						
By Type:						
Salaries & Benefits	2,392,731	2,413,445	2,926,684	2,811,870	3,414,096	3,492,732
Services & Materials	51,691	70,329	72,385	126,016	72,385	72,385
Capital Outlay	19,256	-	4,051	-	4,051	4,051
Internal Services & All Other	227,979	227,979	227,979	224,976	269,000	269,000
Adopted Tier 1 Funding *					150,000	100,000
	2,691,657	2,711,753	3,231,099	3,162,862	3,909,532	3,938,168
By Division:						
Office of the City Auditor	525,315	660,426	683,577	678,013	755,979	760,257
Performance Audit	976,647	659,445	1,038,646	900,186	1,134,234	1,175,860
Payroll Audit	1,189,695	1,391,882	1,508,876	1,584,663	1,869,319	1,902,051
Adopted Tier 1 Funding *					150,000	100,000
	2,691,657	2,711,753	3,231,099	3,162,862	3,909,532	3,938,168
By Fund:						
GF - Discretionary	2,627,179	2,633,228	3,136,323	3,083,584	3,657,880	3,734,615
Worker's Compensation	64,478	78,525	94,776	79,278	101,652	103,553
Adopted Tier 1 Funding *					150,000	100,000
	2,691,657	2,711,753	3,231,099	3,162,862	3,909,532	3,938,168

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

Performance Measures Summary

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

Measure	Description	Target	Actual	Tracking
Reports issued	Count of total reports (i.e., audit, informational, report on follow-ups)	n/a ⁽¹⁾	4 reports	n/a
Recommendations issued	Count of all issued recommendations; count of recommendations by type	n/a	48 recommendations: • 24 Efficiency & Effectiveness • 13 Transparency & Accountability • 7 Internal Controls • 2 Regulatory Compliance • 1 Training • 1 Equity	n/a
Recommendations implemented	Count of recommendations issued by management	n/a	38 recommendations: • 15 Efficiency & Effectiveness • 13 Transparency & Accountability • 8 Internal Controls • 2 Regulatory Compliance	n/a
Accurate, correct paychecks	Number of accurate and correct paychecks divided by total number of paychecks	99%	99.9% accuracy (30 incorrect checks in two years)	●
Corrections made to personnel actions (PAs)	Number of PAs in which Payroll Audit identified and corrected errors divided by number of PAs audited	▼	94% (calendar year 2022)	n/a ⁽²⁾

● Meeting/exceeding target

● Near target

● Not meeting target

▲ Target is to increase numbers/percentages

▼ Target is to decrease numbers/percentages

⁽¹⁾ The number of reports and recommendations issued varies depending on capacity, need and issue being addressed.

⁽²⁾ 94% of audited PAs had errors that Payroll Audit identified and corrected in January 2022. A lack of staffing prevented Payroll Audit from compiling data beyond January 2022, but the division continues to review all PAs and report errors to Human Resources for correction. We believe the rate of errors has been declining in the past year and that this trend will continue going forward. Additional staff is needed to help with all aspects of payroll processing.

City Auditor Financial Summary

All Funding Sources

Mission Statement

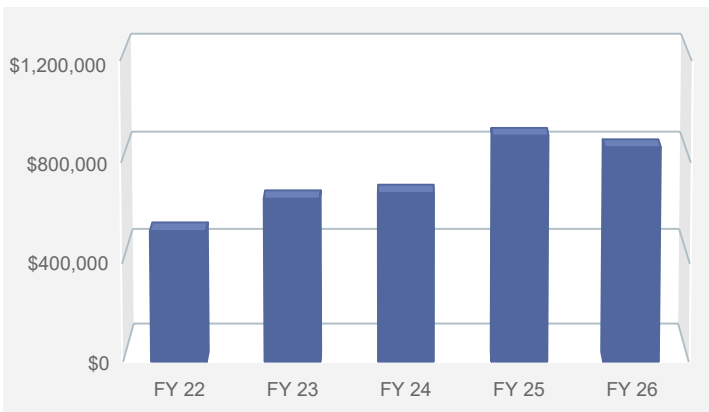
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Selected Service Objectives

- 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.

Division: Office of the City Auditor

Five-Year Expenditures



Five Year History

Expenditure Category	Audited Actual			Budget				
	FY 22	FY 23	Est. Actual FY 24	Adopted FY 24	Adopted FY 25	% Change From PY	Adopted FY 26	% Change From PY
Salaries & Benefits**	\$ 442,707	\$ 442,503	\$ 460,093	\$ 465,654	\$ 497,035	6.74%	\$ 501,313	0.86%
Internal Services & All Other	82,608	217,923	217,920	217,923	258,944	18.82%	258,944	0.00%
Adopted Tier 1 Funding *					150,000		100,000	
Total Expenditures	\$ 525,315	\$ 660,426	\$ 678,013	\$ 683,577	\$ 905,979	32.54%	\$ 860,257	(5.05%)
Annual Percentage Change		25.72%	2.66%	3.51%	32.54%		(5.05%)	

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

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

City Auditor Financial Summary

All Funding Sources

Mission Statement

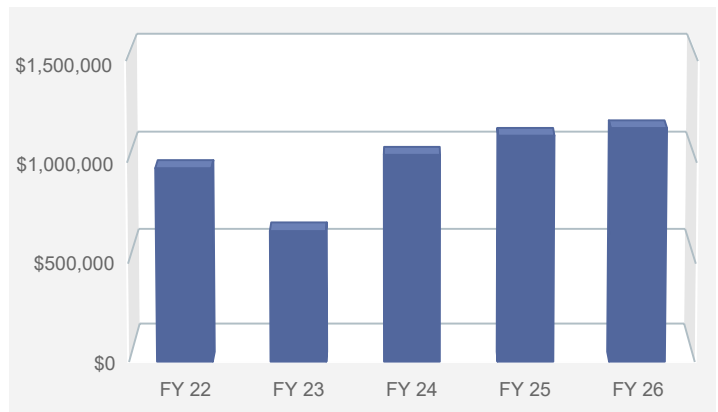
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Selected Service Objectives

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

Division: Performance Audit

Five-Year Expenditures



Five Year History

Expenditure Category	Audited Actual			Budget				
	FY 22	FY 23	Est. Actual FY 24	Adopted FY 24	Adopted FY 25	% Change From PY	Adopted FY 26	% Change From PY
Salaries & Benefits**	\$ 808,110	\$ 630,279	\$ 809,418	\$ 994,348	\$ 1,089,936	9.61%	\$ 1,131,562	3.82%
Services & Materials	23,195	25,638	87,240	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	3,528	0.00%	3,528	0.00%
Adopted Tier 1 Funding *								
Total Expenditures	\$ 976,647	\$ 659,445	\$ 900,186	\$ 1,038,646	\$ 1,134,234	9.20%	\$ 1,175,860	3.67%
Annual Percentage Change		(32.48%)	36.51%	57.50%	9.20%		3.67%	

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

City Auditor Financial Summary

All Funding Sources

Mission Statement

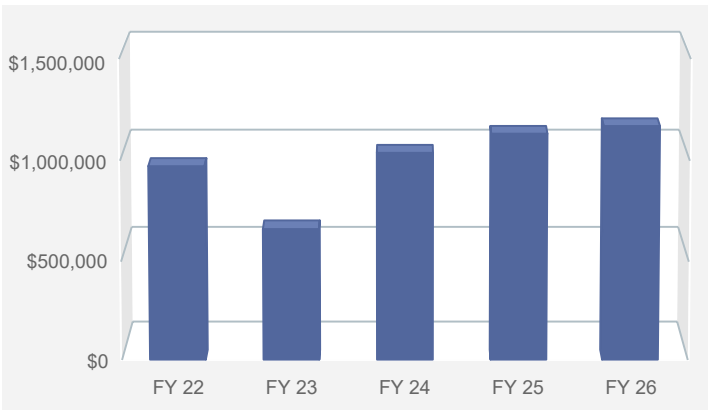
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Selected Service Objectives

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

Division: Performance Audit

Five-Year Expenditures



Five Year History

Expenditure Category	Audited Actual			Budget				
	FY 22	FY 23	Est. Actual FY 24	Adopted FY 24	Adopted FY 25	% Change From PY	Adopted FY 26	% Change From PY
Salaries & Benefits**	\$ 808,110	\$ 630,279	\$ 809,418	\$ 994,348	\$ 1,089,936	9.61%	\$ 1,131,562	3.82%
Services & Materials	23,195	25,638	87,240	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	3,528	0.00%	3,528	0.00%
Adopted Tier 1 Funding *								
Total Expenditures	\$ 976,647	\$ 659,445	\$ 900,186	\$ 1,038,646	\$ 1,134,234	9.20%	\$ 1,175,860	3.67%
Annual Percentage Change		(32.48%)	36.51%	57.50%	9.20%		3.67%	

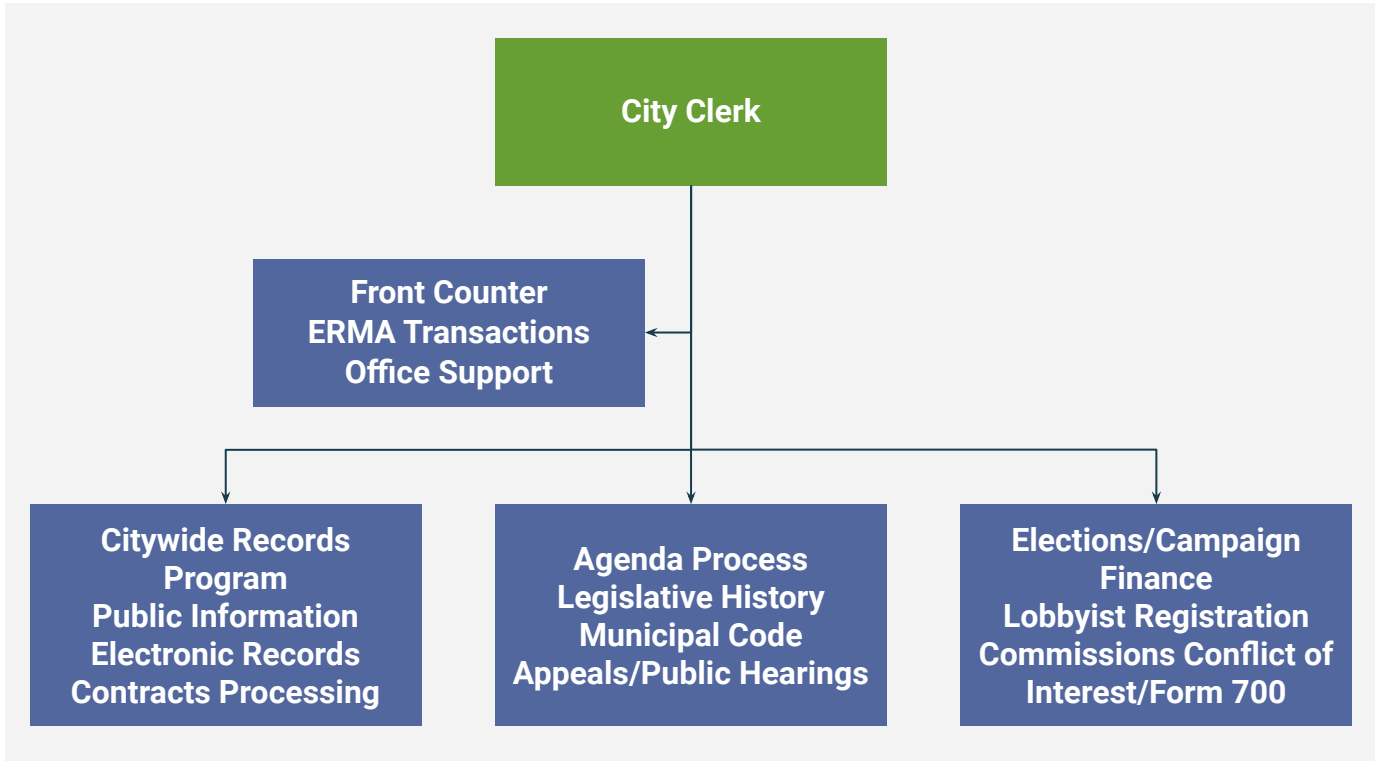
** FY 2025 and FY 2026 Salaries and Benefits, the amounts include General Fund salary savings target.

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 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Est. Actual	FY 2025 Adopted	FY 2026 Adopted
EXPENDITURES						
By Type:						
Salaries & Benefits	1,569,166	1,499,916	1,655,522	1,802,943	2,006,064	2,063,978
Services & Materials	649,784	1,194,860	1,300,480	845,391	1,300,480	1,300,480
Capital Outlay	-	-	25,390	-	25,390	25,390
Internal Services & All Other	179,954	181,454	178,094	180,953	186,549	186,549
Adopted Tier 1 Funding *						
	2,398,904	2,876,230	3,159,486	2,829,287	3,518,483	3,576,397
By Division:						
Administration	105	122	-	128	-	-
Operations	1,296,376	1,675,715	2,041,524	1,949,516	2,361,799	2,412,777
Record Management	390,389	136,453	133,600	109,941	133,600	133,600
Regular Elections	712,034	1,063,940	984,362	769,702	1,023,084	1,030,020
Adopted Tier 1 Funding *						
	2,398,904	2,876,230	3,159,486	2,829,287	3,518,483	3,576,397
By Fund:						
GF - Discretionary	2,231,819	2,550,697	2,547,276	2,120,065	2,867,551	2,918,529
Fair Elections	167,085	325,533	612,210	709,222	650,932	657,868
Adopted Tier 1 Funding *						
	2,398,904	2,876,230	3,159,486	2,829,287	3,518,483	3,576,397

Performance Measures Summary

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

Measure	Description	Target	Actual	Tracking
Number of City Council legislative items collated, tracked per agenda and minutes	Count of items per meeting (from meeting agenda plus any added items reflected in minutes)	n/a ⁽¹⁾	746 items	n/a
Number of Policy Committee legislative items collated, tracked per agenda and minutes	Count of items per meeting (from meeting agenda plus any added items reflected in minutes); the same items appear on multiple agendas and must be processed and compiled anew for each meeting (including amendments and revised versions)	n/a	417 items	n/a
Number of records indexed in the public portal	Count of records indexed to the portal	n/a	2,562 records	n/a
Number of City Council meetings and Policy Committee meetings administered	Total count of City Council and Policy Committee meetings	n/a	130 meetings	n/a
Number of disclosures processed	Count of campaign finance filings, lobbyist disclosures, and Form 700 filings	n/a	• 74 campaign finance filings • 82 lobbyist disclosures • 1,139 Form 700 filings	n/a
Number of communications the City Clerk receives	Count of communications	n/a	3,999 communications	n/a

⁽¹⁾ There are no "targets" as the number of items is directly dependent on the amount of City Council activity in a given year.

City Clerk Financial Summary

All Funding Sources

Mission Statement

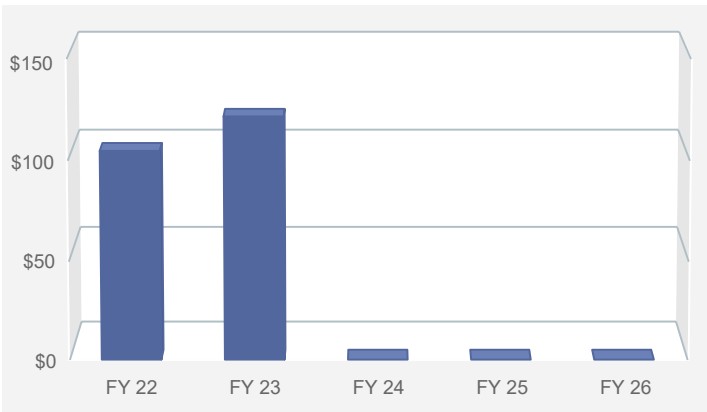
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Selected Service Objectives

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

Division: Administration

Five-Year Expenditures



Five Year History

Expenditure Category	Audited Actual			Budget				
	FY 22	FY 23	Est. Actual FY 24	Adopted FY 24	Adopted FY 25	% Change From PY	Adopted FY 26	% Change From PY
Services & Materials**	\$ 105	\$ 122	\$ 128	\$ -	\$ -	0.00%	\$ -	0.00%
Adopted Tier 1 Funding *								
Total Expenditures	\$ 105	\$ 122	\$ 128	\$	\$		\$	
Annual Percentage Change		16.19%	4.92%	(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

Mission Statement

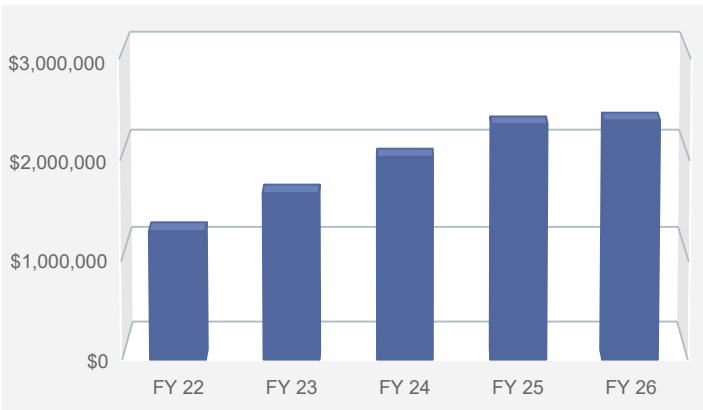
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Selected Service Objectives

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

Division: Operations

Five-Year Expenditures



Five Year History

Expenditure Category	Audited Actual			Budget				
	FY 22	FY 23	Est. Actual FY 24	Adopted FY 24	Adopted FY 25	% Change From PY	Adopted FY 26	% Change From PY
Salaries & Benefits**	\$ 990,209	\$ 1,414,962	\$ 1,700,097	\$ 1,571,629	\$ 1,883,449	19.84%	\$ 1,934,427	2.71%
Services & Materials	126,213	79,299	68,466	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	180,953	178,094	186,549	4.75%	186,549	0.00%
Adopted Tier 1 Funding *								
Total Expenditures	\$ 1,296,376	\$ 1,675,715	\$ 1,949,516	\$ 2,041,524	\$ 2,361,799	15.69%	\$ 2,412,777	2.16%
Annual Percentage Change		29.26%	16.34%	21.83%	15.69%		2.16%	

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

City Clerk Financial Summary

All Funding Sources

Mission Statement

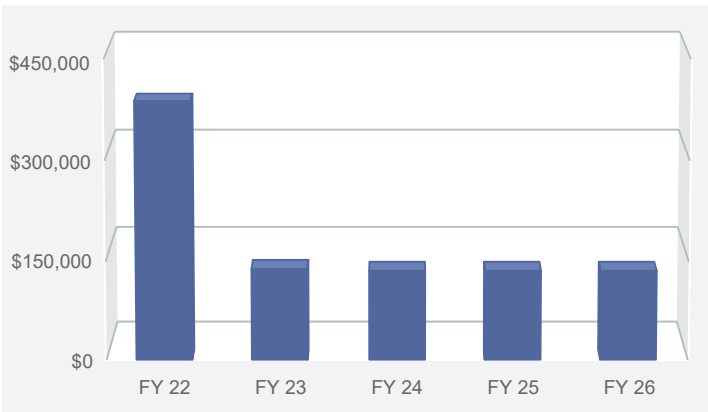
The mission of the City Clerk’s Office is to provide Citywide oversight for legislative proceedings of the City Council and its committees. The Department performs all mandated functions under the United States Constitution, the Constitution of the State of California, State Codes, the Charter of the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

Division: Record Management

Five-Year Expenditures



Five Year History

Expenditure Category	Audited Actual			Budget				
	FY 22	FY 23	Est. Actual FY 24	Adopted FY 24	Adopted FY 25	% Change From PY	Adopted FY 26	% Change From PY
Salaries & Benefits**	\$ 276,161	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Services & Materials	114,228	136,453	109,941	133,600	133,600	0.00%	133,600	0.00%
Adopted Tier 1 Funding *								
Total Expenditures	\$ 390,389	\$ 136,453	\$ 109,941	\$ 133,600	\$ 133,600	0.00%	\$ 133,600	0.00%
Annual Percentage Change		(65.05%)	(19.43%)	(2.09%)	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

Mission Statement

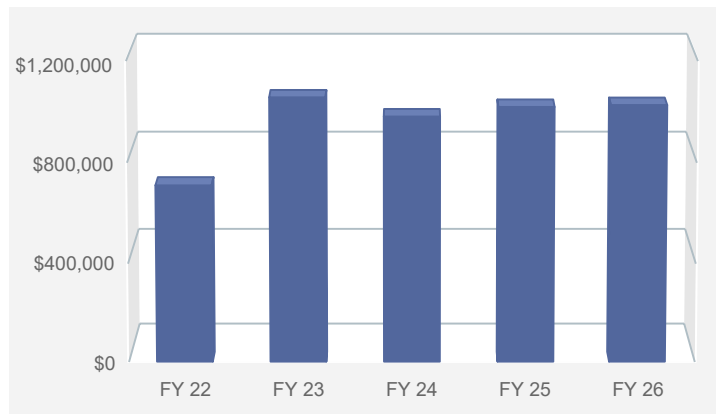
The mission of the City Clerk’s Office is to provide the City with the highest caliber legal services and advice and to protect and advance the interests of this dynamic City by all legal and ethical means.

Selected Service Objectives

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

Division: Regular Elections

Five-Year Expenditures



Five Year History

Expenditure Category	Audited Actual			Budget				
	FY 22	FY 23	Est. Actual FY 24	Adopted FY 24	Adopted FY 25	% Change From PY	Adopted FY 26	% Change From PY
Salaries & Benefits**	\$ 302,796	\$ 84,954	\$ 102,846	\$ 83,893	\$ 122,615	46.16%	\$ 129,551	5.66%
Services & Materials	409,238	978,986	666,856	900,469	900,469	0.00%	900,469	0.00%
Adopted Tier 1 Funding *								
Total Expenditures	\$ 712,034	\$ 1,063,940	\$ 769,702	\$ 984,362	\$ 1,023,084	3.93%	\$ 1,030,020	0.68%
Annual Percentage Change		49.42%	(27.66%)	(7.48%)	3.93%		0.68%	

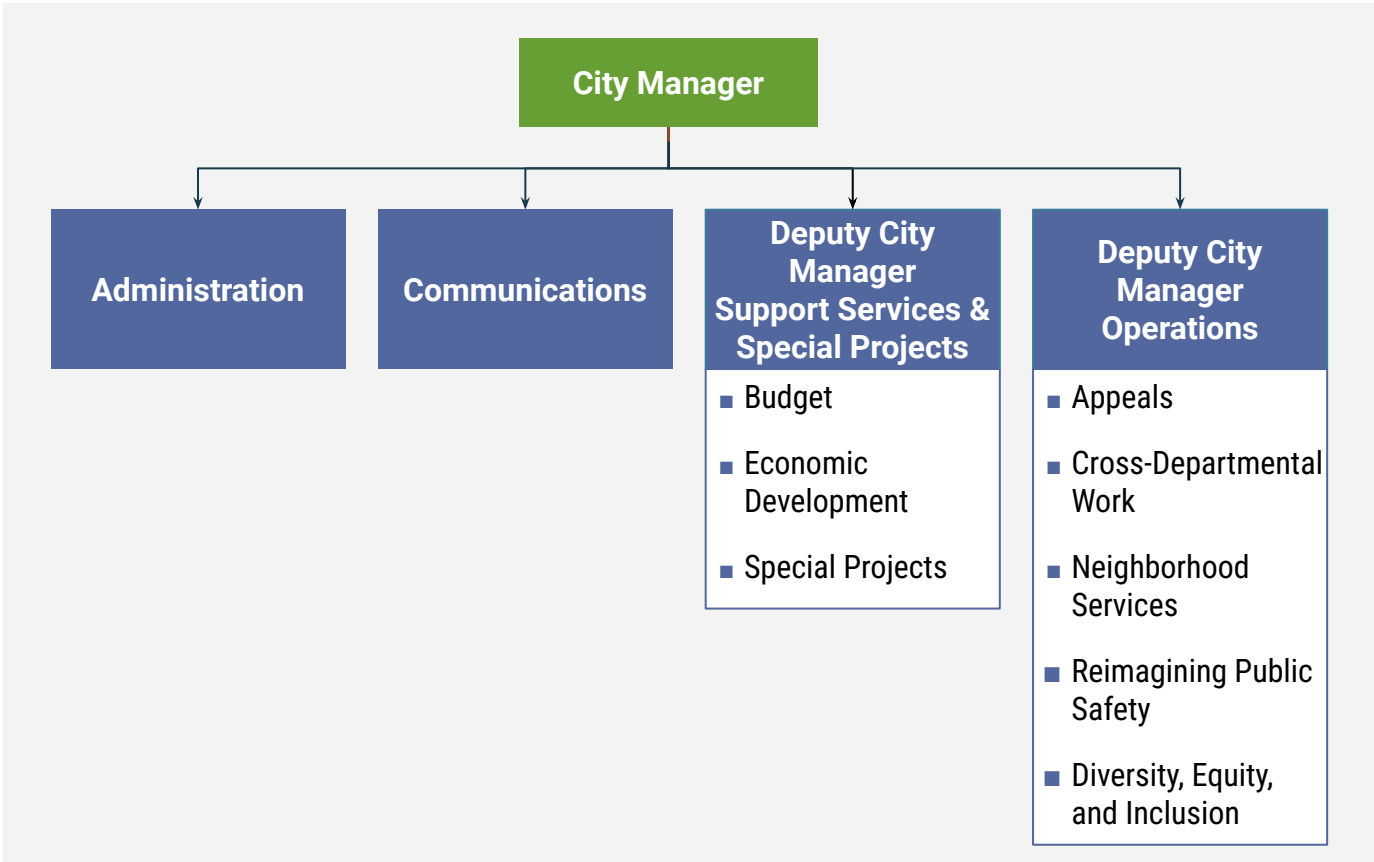
** FY 2025 and FY 2026 Salaries and Benefits, the amounts include General Fund salary savings target.

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, Berkeley 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:** The 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 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Est. Actual	FY 2025 Adopted	FY 2026 Adopted
EXPENDITURES						
By Type:						
Salaries & Benefits	8,691,591	8,955,596	10,217,503	10,380,951	11,075,330	11,297,382
Services & Materials	8,420,108	9,724,758	5,694,999	10,823,289	6,046,531	6,090,949
Capital Outlay	37,039	46,997	-	19,402	-	-
Internal Services & All Other	1,268,277	1,099,577	976,683	751,713	995,126	995,126
Adopted Tier 1 Funding *					528,500	286,500
	18,417,015	19,826,928	16,889,185	21,975,355	18,645,487	18,669,957
By Division:						
Administration	4,018,720	4,369,155	4,209,458	5,188,307	4,633,331	4,704,656
Neighborhood Services	2,369,795	4,621,160	1,914,506	5,865,687	2,074,346	2,119,311
Animal Services	2,046,383	2,057,227	2,358,550	2,198,185	2,479,262	2,526,512
Police Review Commission	6,665	910	-	199	-	-
Budget & Fiscal Management	1,068,171	1,125,329	1,108,303	1,213,791	1,219,469	1,237,320
Economic Development 250 Econ Dev - Admin	8,677,048	7,448,377	7,055,532	7,336,336	7,443,178	7,523,323
2020 Vision	230,233	204,770	242,836	172,850	267,401	272,335
Adopted Tier 1 Funding *					528,500	286,500
	18,417,015	19,826,928	16,889,185	21,975,355	18,645,487	18,669,957
By Fund:						
GF - Discretionary	12,034,756	13,385,434	13,150,235	15,427,303	14,352,200	14,591,829
Animal Shelter	30,466	30,075	52,480	16,800	52,480	52,480
Business Economic Development	551,168	371,594	156,387	6,122	156,387	156,387
UC Settlement	-	-	-	40,560	-	-
Cultural Trust	243,159	360,496	110,372	672,320	116,780	119,854
Public Art	14,800	52,178	118,718	22,111	121,001	122,366
Shelter Operations	20,953	-	-	-	-	-
One-Time Grant:No Cap Exp	336,377	2,049,080	-	2,248,734	-	-
FEMA	22,000	-	-	-	-	-
Bio-Terrorism Grant	-	-	-	62,885	-	-
ARPA - Local Fiscal Recovery	2,364,846	87,500	-	30,500	-	-
Capital Improvements	168	191,783	-	17,711	-	-
Funds Replacement	288,124	289,143	298,981	302,058	-	-
Meas T1 - Infrstr and Fac	29,668	358	-	7,959	-	-
Zero Waste	42,424	29,890	72,313	15,257	73,303	73,496
Berkeley Tourism Bus. Imp. Dst	333,119	847,770	697,882	708,835	740,277	762,486
Elmwood Bus. Imp. Dist	30,000	33,518	30,000	30,668	30,000	30,000
Solano Ave Bus. Imp. Dist	30,014	25,039	25,000	25,042	25,000	25,000
Telegraph Bus. Imp. Dist	761,808	370,065	583,315	629,676	616,664	616,664
North Shattuck Bus. Imp. Dist	-	102,539	210,363	307,823	228,135	228,135

City Manager’s Office Financial Summary

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Est. Actual	FY 2025 Adopted	FY 2026 Adopted
Dwntwn Berk Prop and Impr Dist	1,283,165	1,600,466	1,383,139	1,402,991	1,604,760	1,604,760
Adopted Tier 1 Funding *					528,500	286,500
	18,417,015	19,826,928	16,889,185	21,975,355	18,645,487	18,669,957

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

Performance Measures Summary

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

Measure	Description	Target	Actual	Tracking
Live release rate	Live release rate	▲	• 94.22%	●
Return To Owner (RTO) Length of stay	Average days per animal	▼	• 3.91 days	n/a ⁽¹⁾
Adoption percentage	Percentage of animals adopted	▲	• 26.93%	●
Return to owner percentage	Percentage of animals returned to owners	▲	• 25.85%	●
Volunteer Hours	Count of volunteer hours	▲	• 10,444 hours	●
Shelter uptake rate	Percentage of shelter offers that result in a move-in	50%	• 45%	●
Tonnage/pounds of debris	Average pounds of debris removed from encampments/month	Maintain at 27,000 lbs./month	• 14,322 lbs./month	●
Encampment operations	Encampment operations	▲	• 4 operations	●
Notices	Average number of violation notices provided/month	n/a	• 46 notices	●
Case closure rate	Percent closed/complete/resolved cases (excludes duplicate complaints and invalid complaints)	▲	83% (based on 505 cases addressed)	●
Case response time	Average time from receipt of complaint to initial city response	10 days	• 36 days	●
Case completion ratio	Ratio of closed/completed/resolved cases to total cases received	▲	• 605 cases, 355 closed	●
Rehousing rate	Percentage of shelter offers that result in a move-in	20%	21%	●
Active Revolving Loan Fund (RLF)	• Number of RLF loans executed in a given year	▲	• 6 loans, FY 2024	●
Active Resilience Loan Fund (RLP) Fund Loans	• Number of RLP loans executed	▲	• 18 loans, FY 2024	●
Arts and Culture Grant	• Number and total dollar amount of arts and culture grants.	▲	• 97 grants awarded, totalling \$698,782 in FY 2024	●

Measure	Description	Target	Actual	Tracking
Arts and Culture Grant	• Number of Grant Programs	▲	• Two new Civic Arts grant program categories are in development, (1) is seeded with \$60,000 to distribute in grants (up to \$5,000 each) for organizations producing arts and cultural programming in Berkeley and (2) the Capital Projects Grant program, was funded with \$300,000 in December of 2023 to support Berkeley's art sector through real estate and capital project support. In FY26, grants of up to \$150,000 each will be awarded in this category.	●
Total RLF and RLP dollars loaned	• Amount of active RLF and RLP loans (\$)	▲	• \$795,000, FY 2024 (RLF); \$793,000, FY 2024 (RLP)	●
Private sector jobs saved (RLF)	• Number of jobs retained through RLF loans	▲	• Meeting target RLF, Above target RLP	●
Jobs created (RLF)	• Amount of active RLF and RLP loans (\$)	▲	• \$795,000, FY 2024 (RLF); \$793,000, FY 2024 (RLP)	●

● Meeting/exceeding target

● Near target

● Not meeting target

▲ Target is to increase numbers/percentages

▼ Target is to decrease numbers/percentages

⁽¹⁾ New Measure for FY 2025 - FY 2026

⁽²⁾ Our average case acquisition time has been reduced by 33%. Prior to the end of FY 2023, we were able to meet the goal of a 10-day acquisition of new cases.

City Manager's Office Financial Summary

All Funding Sources

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

Division: Administration

Five-Year Expenditures

Fiscal Year	Expenditure (\$)
FY 22	4,100,000
FY 23	4,500,000
FY 24	4,400,000
FY 25	5,300,000
FY 26	5,100,000

Five Year History

Expenditure Category	Audited Actual			Budget				
	FY 22	FY 23	Est. Actual FY 24	Adopted FY 24	Adopted FY 25	% Change From PY	Adopted FY 26	% Change From PY
Salaries & Benefits**	\$ 3,163,722	\$ 3,114,530	\$ 4,313,739	\$3,569,430	\$ 3,987,961	11.73%	\$4,059,286	1.79%
Services & Materials	434,016	817,306	425,653	96,731	96,731	0.00%	96,731	0.00%
Capital Outlay	-	13,872	19,402	-	-	0.00%	-	0.00%
Internal Services & All Other	420,982	423,447	429,513	543,297	548,639	0.98%	548,639	0.00%
Adopted Tier 1 Funding *					528,500		286,500	
Total Expenditures	\$ 4,018,720	\$ 4,369,155	\$ 5,188,307	\$4,209,458	\$ 5,161,831	22.62%	\$4,991,156	(3.31%)
Annual Percentage Change		8.72%	18.75%	(3.66%)	22.62%		(3.31%)	

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

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

City Manager's Office Financial Summary

All Funding Sources

Mission Statement

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Selected Service Objectives

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

Division: Neighborhood Services

Five-Year Expenditures

Fiscal Year	Expenditure (\$)
FY 22	2,500,000
FY 23	4,800,000
FY 24	2,100,000
FY 25	2,200,000
FY 26	2,200,000

Five Year History

Expenditure Category	Audited Actual			Budget				
	FY 22	FY 23	Est. Actual FY 24	Adopted FY 24	Adopted FY 25	% Change From PY	Adopted FY 26	% Change From PY
Salaries & Benefits**	\$ 1,598,469	\$ 1,616,074	\$ 1,484,536	\$1,756,841	\$ 1,876,681	6.82%	\$ 1,921,646	2.40%
Services & Materials	717,267	2,918,089	4,322,050	126,267	166,267	31.68%	166,267	0.00%
Capital Outlay	-	33,125	-	-	-	0.00%	-	0.00%
Internal Services & All Other	54,059	53,872	59,101	31,398	31,398	0.00%	31,398	0.00%
Adopted Tier 1 Funding *								
Total Expenditures	\$ 2,369,795	\$ 4,621,160	\$ 5,865,687	\$1,914,506	\$ 2,074,346	8.35%	\$ 2,119,311	2.17%
Annual Percentage Change		95.00%	26.93%	(58.57%)	8.35%		2.17%	

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

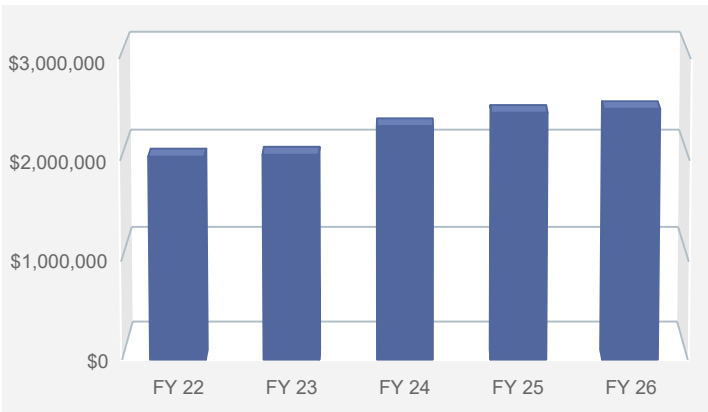
City Manager's Office Financial Summary

All Funding Sources	Division: Animal Services
Mission Statement	Five-Year Expenditures

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 History

Expenditure Category	Audited Actual			Budget				
	FY 22	FY 23	Est. Actual FY 24	Adopted FY 24	Adopted FY 25	% Change From PY	Adopted FY 26	% Change From PY
Salaries & Benefits**	\$ 1,488,897	\$ 1,473,672	\$ 1,562,401	\$ 1,812,103	\$ 1,932,815	6.66%	\$ 1,980,065	2.44%
Services & Materials	358,637	416,051	461,988	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	173,796	169,258	169,258	0.00%	169,258	0.00%
Adopted Tier 1 Funding *								
Total Expenditures	\$ 2,046,383	\$ 2,057,227	\$ 2,198,185	\$ 2,358,550	\$ 2,479,262	5.12%	\$ 2,526,512	1.91%
Annual Percentage Change		0.53%	6.85%	14.65%	5.12%		1.91%	

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

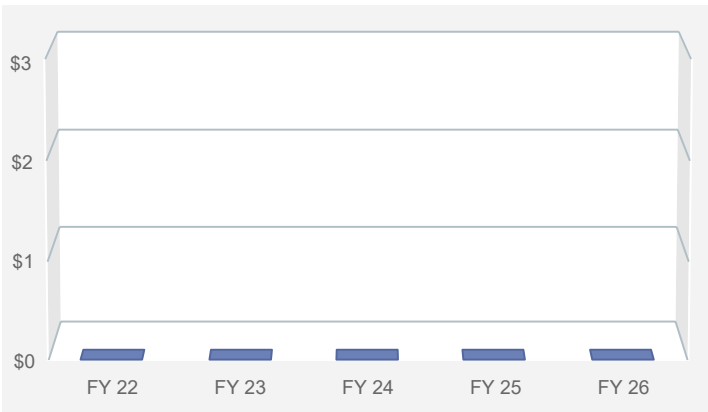
City Manager's Office Financial Summary

All Funding Sources	Division: Code Enforcement
Mission Statement	Five-Year Expenditures

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Selected Service Objectives

- Enforcement of violations of the Berkeley Municipal Code including graffiti, blight, unauthorized signage, illegal dumping, the Group Living Accommodations ordinance, and more



Five Year History

	Audited Actual		Est. Actual FY 24	Budget				
	FY 22	FY 23		Adopted FY 24	Adopted FY 25	% Change From PY	Adopted FY 26	% Change From PY
Adopted Tier 1 Funding *								
Annual Percentage Change		0.00%	0.00%	0.00%	0.00%		0.00%	

** 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

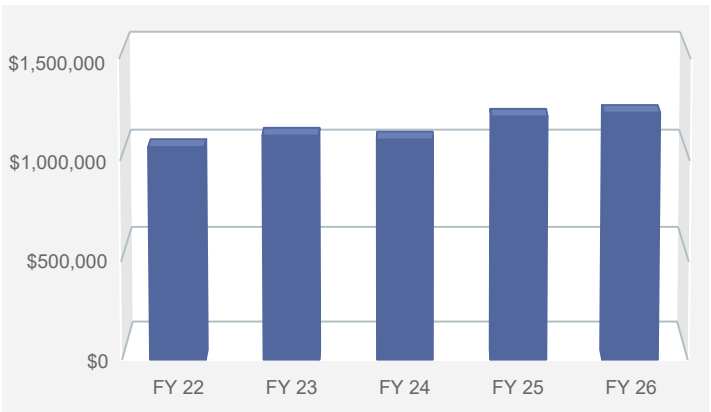
Mission Statement

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

Division: Budget & Fiscal Management

Five-Year Expenditures



Five Year History

Expenditure Category	Audited Actual			Budget				
	FY 22	FY 23	Est. Actual FY 24	Adopted FY 24	Adopted FY 25	% Change From PY	Adopted FY 26	% Change From PY
Salaries & Benefits**	\$ 1,051,022	\$ 1,100,991	\$ 1,156,034	\$1,088,794	\$ 1,199,960	10.21%	\$ 1,217,811	1.49%
Services & Materials	5,215	12,404	45,823	10,575	10,575	0.00%	10,575	0.00%
Internal Services & All Other	11,934	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	\$ 1,213,791	\$1,108,303	\$ 1,219,469	10.03%	\$ 1,237,320	1.46%
Annual Percentage Change		5.35%	7.86%	(1.51%)	10.03%		1.46%	

** 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

Mission Statement

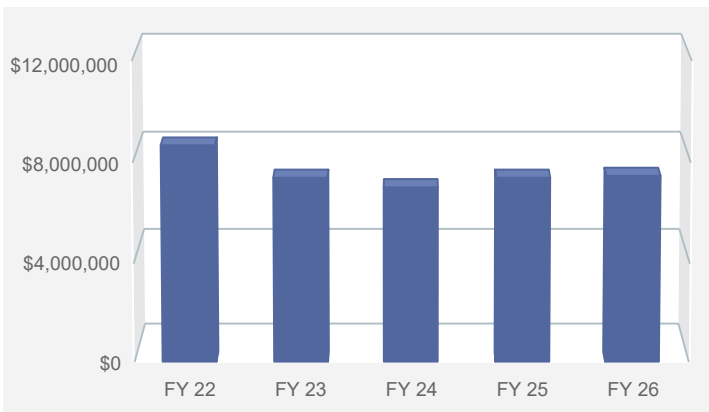
The mission of the City Manager's Office is to build and maintain, through sound management principles and community participation, an effective City government organization; to ensure the effective delivery of services; to provide the management direction and support for the planning, implementation, 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

Division: Economic Development 250 Econ Dev - Admin

Five-Year Expenditures



Five Year History

Expenditure Category	Audited Actual			Budget				
	FY 22	FY 23	Est. Actual FY 24	Adopted FY 24	Adopted FY 25	% Change From PY	Adopted FY 26	% Change From PY
Salaries & Benefits**	\$ 1,156,635	\$ 1,446,059	\$ 1,691,391	\$ 1,755,499	\$ 1,818,512	3.59%	\$ 1,854,239	1.96%
Services & Materials	6,901,421	5,559,998	5,567,576	5,076,237	5,387,769	6.14%	5,432,187	0.82%
Internal Services & All Other	618,992	442,320	77,369	223,796	236,897	5.85%	236,897	0.00%
Adopted Tier 1 Funding *								
Total Expenditures	\$ 8,677,048	\$ 7,448,377	\$ 7,336,336	\$ 7,055,532	\$ 7,443,178	5.49%	\$ 7,523,323	1.08%
Annual Percentage Change		(14.16%)	(1.50%)	(5.27%)	5.49%		1.08%	

** 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

Mission Statement

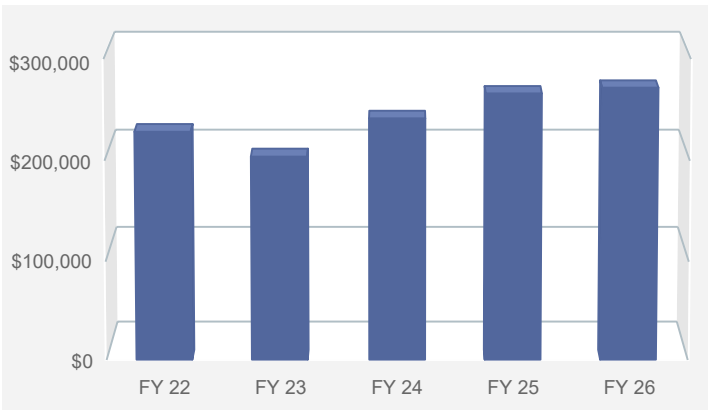
Division: 2020 Vision

Five-Year Expenditures

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

Selected Service Objectives

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



Five Year History

Expenditure Category	Audited Actual			Budget				
	FY 22	FY 23	Est. Actual FY 24	Adopted FY 24	Adopted FY 25	% Change From PY	Adopted FY 26	% Change From PY
Salaries & Benefits**	\$ 229,733	\$ 204,270	\$ 172,850	\$ 234,836	\$ 259,401	10.46%	\$ 264,335	1.90%
Services & Materials	-	-	-	8,000	8,000	0.00%	8,000	0.00%
Internal Services & All Other	500	500	-	-	-	0.00%	-	0.00%
Adopted Tier 1 Funding *								
Total Expenditures	\$ 230,233	\$ 204,770	\$ 172,850	\$ 242,836	\$ 267,401	10.12%	\$ 272,335	1.85%
Annual Percentage Change		(11.06%)	(15.59%)	18.59%	10.12%		1.85%	

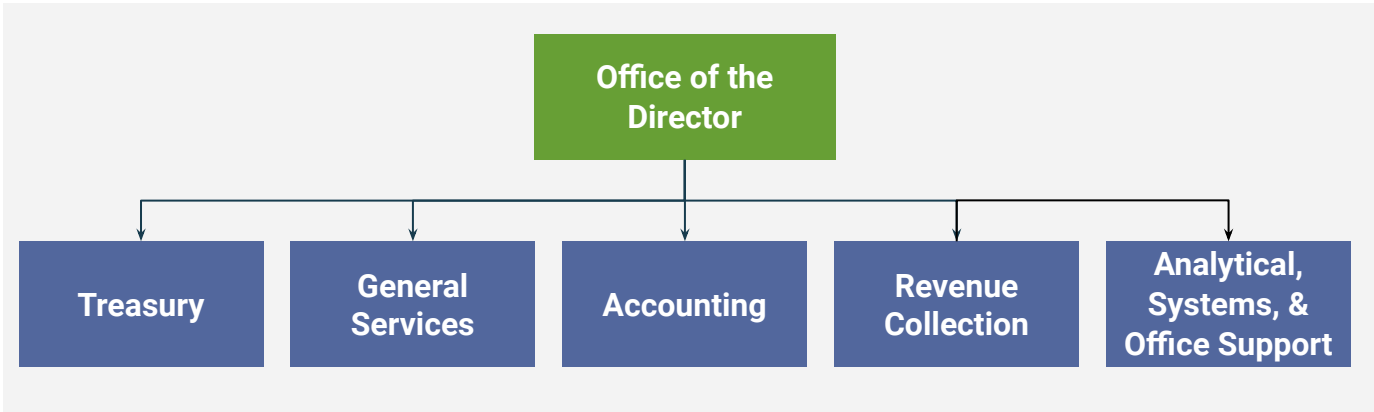
** FY 2025 and FY 2026 Salaries and Benefits, the amounts include General Fund salary savings target.

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 cashing 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 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Est. Actual	FY 2025 Adopted	FY 2026 Adopted
EXPENDITURES						
By Type:						
Salaries & Benefits	6,771,576	6,908,318	8,601,056	7,166,974	9,722,423	9,862,509
Services & Materials	974,685	965,075	985,496	977,746	985,496	985,496
Capital Outlay	-	5,480	33	1,421	33	33
Internal Services & All Other	992,328	993,476	1,020,559	977,735	1,115,400	1,115,536
Adopted Tier 1 Funding *					36,039	36,039
	8,738,589	8,872,349	10,607,144	9,123,876	11,859,391	11,999,613
By Division:						
Office of Finance Director	2,218,687	2,120,947	1,749,773	1,985,452	2,029,512	2,047,721
Treasury	1,364,967	1,404,324	2,303,128	1,314,727	2,752,235	2,763,875
Accounting	1,679,819	1,766,267	1,866,549	1,959,008	2,077,591	2,115,188
Revenue Collection	2,228,410	2,206,751	3,175,177	2,361,477	3,330,736	3,376,227
General Services	1,246,706	1,374,060	1,512,517	1,503,212	1,633,278	1,660,563
Adopted Tier 1 Funding *					36,039	36,039
	8,738,589	8,872,349	10,607,144	9,123,876	11,859,391	11,999,613
By Fund:						
GF - Discretionary	6,827,438	7,075,972	8,179,371	7,370,298	9,302,267	9,415,265
U1 - Housing	277,789	203,793	406,541	231,210	417,352	422,266
Library - Tax	20,240	20,223	20,521	20,773	21,568	22,036
Special Tax for Disabled	20,239	20,222	20,585	20,774	21,627	22,096
Paramedic Assessment District	20,239	20,222	20,585	20,775	21,627	22,096
Park Tax	20,239	20,222	20,585	20,775	21,627	22,096
Meas GG - Fire Preparation Tax	20,239	20,222	20,585	20,775	21,627	22,096
Street Lighting	22,213	22,731	23,112	23,310	23,793	24,262
Park Acquisition Development	176	167	-	178	-	-
Zero Waste	984,112	873,698	1,215,832	808,703	1,277,329	1,291,790
Private Sewer Lateral	-	-	28,352	-	28,352	28,352
Clean Storm Water	22,213	22,731	23,112	23,310	23,793	24,262
Parking Meter Fund	-	-	40,000	-	40,000	40,000
Equipment Replacement	171,338	172,237	174,637	174,732	181,244	183,349
Central Services	311,850	379,687	392,741	367,488	399,519	401,512
CFD No. 1 Mello-Roos	20,264	20,222	20,585	20,775	21,627	22,096
Adopted Tier 1 Funding *					36,039	36,039
	8,738,589	8,872,349	10,607,144	9,123,876	11,859,391	11,999,613

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

Finance Financial Summary

All Funding Sources

Mission Statement

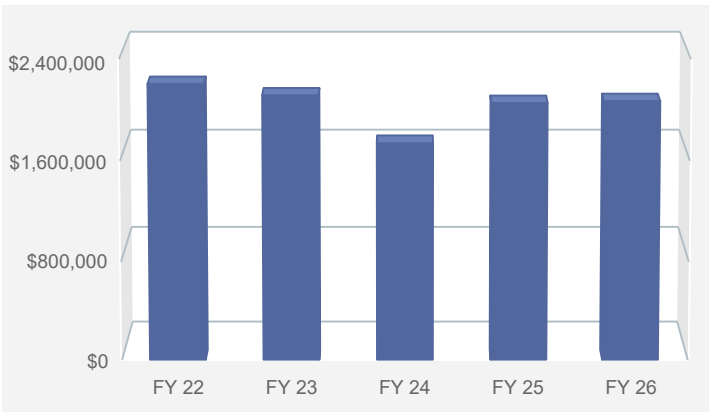
The mission of the Finance’s Office is to provide the City with the highest caliber legal services and advice and to protect and advance the interests of this dynamic City by all legal and ethical means.

Selected Service Objectives

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

Division: Office of Finance Director

Five-Year Expenditures



Five Year History

Expenditure Category	Audited Actual			Budget				
	FY 22	FY 23	Est. Actual FY 24	Adopted FY 24	Adopted FY 25	% Change From PY	Adopted FY 26	% Change From PY
Salaries & Benefits**	\$ 1,147,498	\$1,166,499	\$1,096,480	\$ 824,347	\$ 992,743	20.43%	\$ 1,010,952	1.83%
Services & Materials	508,362	396,121	332,149	367,099	367,099	0.00%	367,099	0.00%
Internal Services & All Other	562,827	558,327	556,823	558,327	669,670	19.94%	669,670	0.00%
Adopted Tier 1 Funding *					36,039		36,039	
Total Expenditures	\$ 2,218,687	\$2,120,947	\$1,985,452	\$1,749,773	\$ 2,065,551	18.05%	\$ 2,083,760	0.88%
Annual Percentage Change		(4.41%)	(6.39%)	(17.50%)	18.05%		0.88%	

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

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

Finance Financial Summary

All Funding Sources

Mission Statement

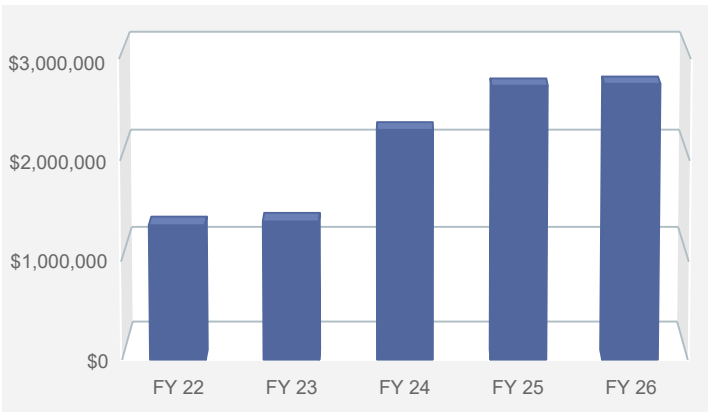
The mission of the Finance Department is to safeguard City assets, maximize revenues, manage the business of City programs, and provide accurate, timely, and complete financial information.

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.

Division: Treasury

Five-Year Expenditures



Five Year History

Expenditure Category	Audited Actual			Budget				
	FY 22	FY 23	Est. Actual FY 24	Adopted FY 24	Adopted FY 25	% Change From PY	Adopted FY 26	% Change From PY
Salaries & Benefits**	\$ 1,325,806	\$ 1,354,102	\$ 1,329,636	\$ 2,222,223	\$ 2,671,330	20.21%	\$ 2,682,970	0.44%
Services & Materials	39,161	44,742	(14,909)	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	\$ 1,314,727	\$ 2,303,128	\$ 2,752,235	19.50%	\$ 2,763,875	0.42%
Annual Percentage Change		2.88%	(6.38%)	64.00%	19.50%		0.42%	

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

Finance Financial Summary

All Funding Sources

Mission Statement

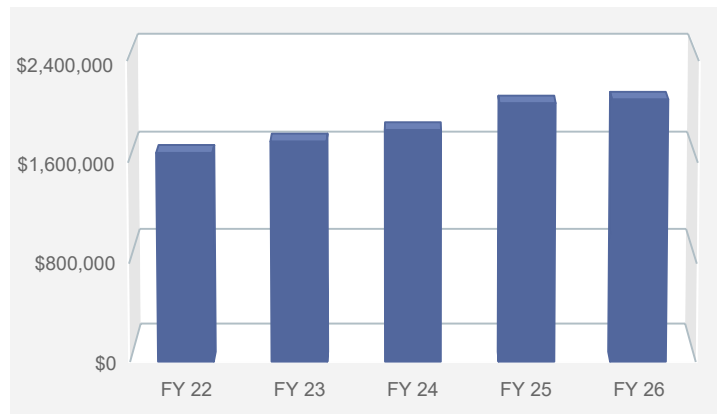
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Selected Service Objectives

- 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.

Division: Accounting

Five-Year Expenditures



Five Year History

Expenditure Category	Audited Actual			Budget				
	FY 22	FY 23	Est. Actual FY 24	Adopted FY 24	Adopted FY 25	% Change From PY	Adopted FY 26	% Change From PY
Salaries & Benefits**	\$ 1,607,152	\$ 1,685,380	\$ 1,823,469	\$ 1,841,784	\$ 2,052,826	11.46%	\$ 2,090,423	1.83%
Services & Materials	69,139	77,359	132,011	21,237	21,237	0.00%	21,237	0.00%
Internal Services & All Other	3,528	3,528	3,528	3,528	3,528	0.00%	3,528	0.00%
Adopted Tier 1 Funding *								
Total Expenditures	\$ 1,679,819	\$ 1,766,267	\$ 1,959,008	\$ 1,866,549	\$ 2,077,591	11.31%	\$ 2,115,188	1.81%
Annual Percentage Change		5.15%	10.91%	5.68%	11.31%		1.81%	

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

Finance Financial Summary

All Funding Sources

Mission Statement

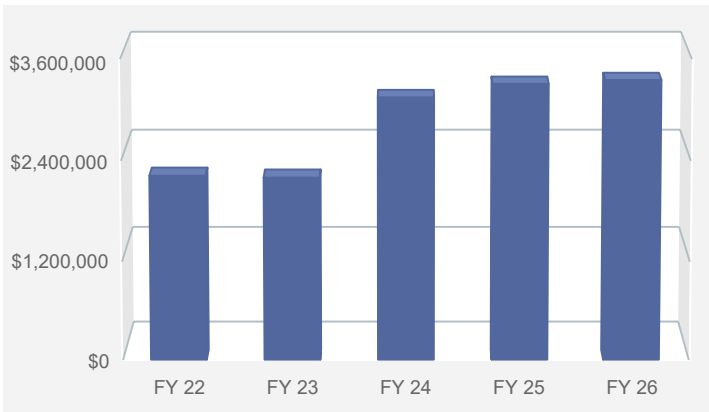
The mission of the Finance Department is to safeguard City assets, maximize revenues, manage the business of City programs, and provide accurate, timely, and complete financial information.

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,

Division: Revenue Collection

Five-Year Expenditures



Five Year History

Expenditure Category	Audited Actual			Budget				
	FY 22	FY 23	Est. Actual FY 24	Adopted FY 24	Adopted FY 25	% Change From PY	Adopted FY 26	% Change From PY
Salaries & Benefits**	\$ 1,661,213	\$1,613,546	\$ 1,700,613	\$ 2,493,088	\$ 2,665,149	6.90%	\$ 2,710,504	1.70%
Services & Materials	165,878	185,154	262,829	242,620	242,620	0.00%	242,620	0.00%
Capital Outlay	-	-	1,421	33	33	0.00%	33	0.00%
Internal Services & All Other	401,319	408,051	396,614	439,436	422,934	(3.76%)	423,070	0.03%
Adopted Tier 1 Funding *								
Total Expenditures	\$ 2,228,410	\$2,206,751	\$ 2,361,477	\$ 3,175,177	\$ 3,330,736	4.90%	\$ 3,376,227	1.37%
Annual Percentage Change		(0.97%)	7.01%	43.88%	4.90%		1.37%	

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

Finance Financial Summary

All Funding Sources

Mission Statement

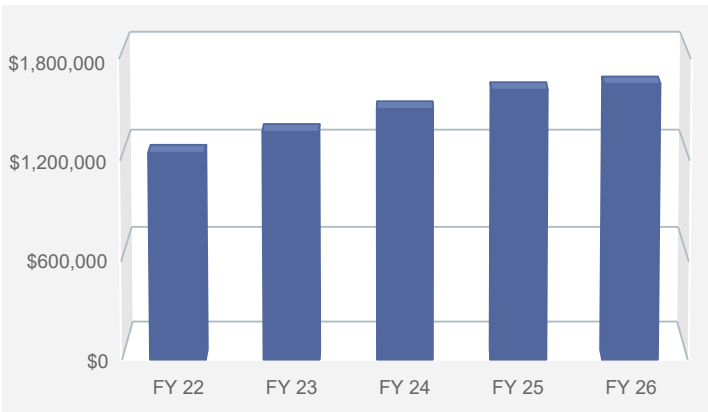
The mission of the Finance Department is to safeguard City assets, maximize revenues, manage the business of City programs, and provide accurate, timely, and complete financial information.

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.

Division: General Services

Five-Year Expenditures



Five Year History

Expenditure Category	Audited Actual			Budget				
	FY 22	FY 23	Est. Actual FY 24	Adopted FY 24	Adopted FY 25	% Change From PY	Adopted FY 26	% Change From PY
Salaries & Benefits**	\$ 1,029,907	\$ 1,088,791	\$ 1,216,776	\$ 1,219,614	\$ 1,340,375	9.90%	\$ 1,367,660	2.04%
Services & Materials	192,145	261,699	265,666	273,635	273,635	0.00%	273,635	0.00%
Internal Services & All Other	24,654	23,570	20,770	19,268	19,268	0.00%	19,268	0.00%
Adopted Tier 1 Funding *								
Total Expenditures	\$ 1,246,706	\$ 1,374,060	\$ 1,503,212	\$ 1,512,517	\$ 1,633,278	7.98%	\$ 1,660,563	1.67%
Annual Percentage Change		10.22%	9.40%	10.08%	7.98%		1.67%	

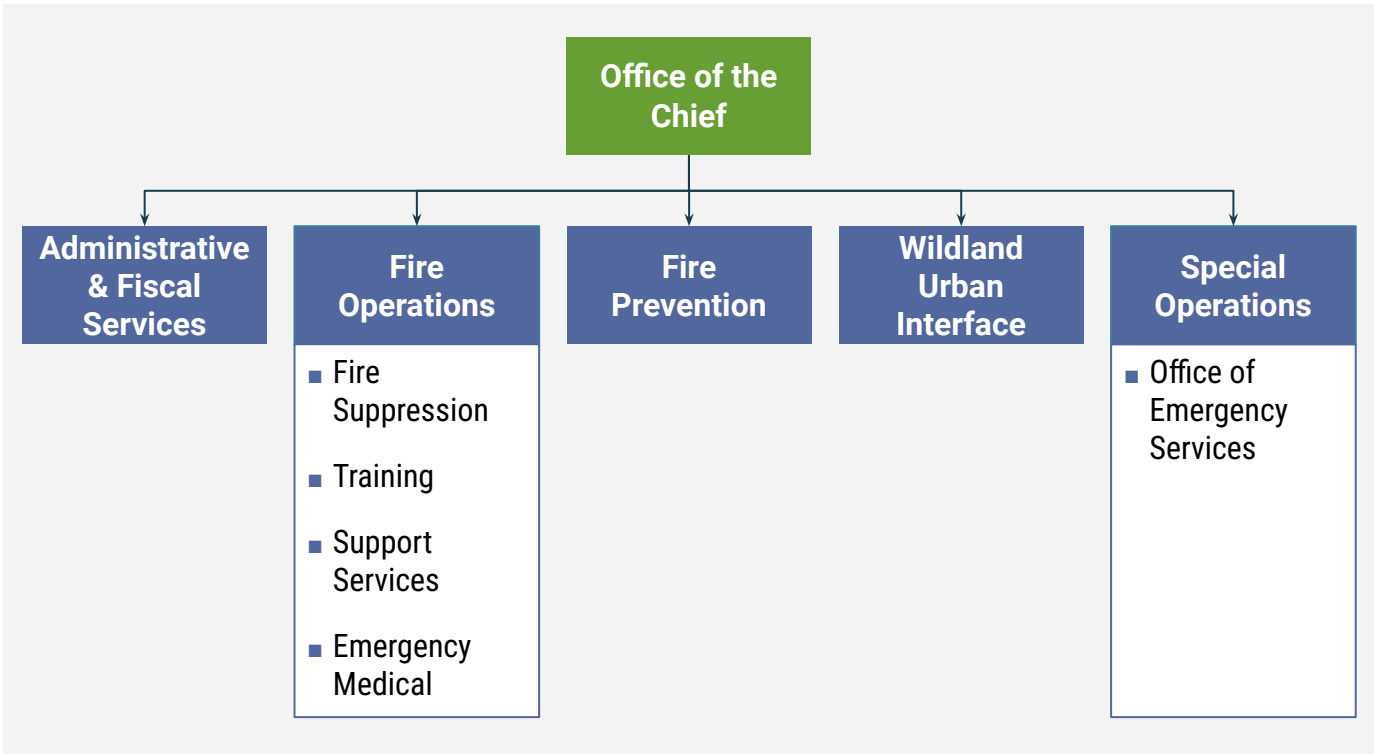
** FY 2025 and FY 2026 Salaries and Benefits, the amounts include General Fund salary savings target.

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 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Est. Actual	FY 2025 Adopted	FY 2026 Adopted
EXPENDITURES						
By Type:						
Salaries & Benefits	47,866,653	47,345,350	45,401,065	52,609,085	53,191,850	55,371,780
Services & Materials	5,964,677	8,362,548	9,517,836	10,158,234	10,256,148	10,256,148
Capital Outlay	359,012	2,723,772	1,466,827	368,830	1,437,510	1,037,510
Internal Services & All Other	3,823,855	4,440,702	5,931,080	5,003,191	6,595,137	6,395,441
Adopted Tier 1 Funding *					2,043,803	2,772,861
	58,014,197	62,872,372	62,316,808	68,139,340	73,524,448	75,833,740
By Division:						
Office of the Fire Chief	2,848,347	2,218,789	3,825,239	2,985,756	5,915,097	5,971,099
Fire Operations	51,192,331	55,548,972	51,576,502	59,388,109	57,718,367	59,242,557
Fire Prevention	1,294,389	1,834,253	2,857,684	2,543,976	2,720,823	2,832,658
Special Operations / OES	1,149,115	709,578	1,305,042	661,482	1,287,985	1,314,900
Wildland Urban Interface	1,530,015	2,560,780	2,752,341	2,560,017	3,838,373	3,699,665
Adopted Tier 1 Funding *					2,043,803	2,772,861
	58,014,197	62,872,372	62,316,808	68,139,340	73,524,448	75,833,740
By Fund:						
GF - Discretionary	43,406,933	40,874,523	39,546,062	47,928,562	47,108,480	48,628,121
Paramedic Assessment District	5,391,028	4,178,353	4,960,581	4,562,182	4,464,959	4,718,829
Meas GG - Fire Preparation Tax	4,508,316	5,995,712	5,258,051	4,186,285	5,202,963	5,303,675
UC Settlement	819,048	3,001,438	3,381,696	2,507,591	3,561,175	3,619,181
Measure FF - Public Safety	3,268,062	7,634,268	8,090,487	8,078,292	10,332,985	10,576,644
One-Time Grant:No Cap Exp	-	-	-	-	200,000	-
FEMA	53,356	42,498	-	223,918	-	-
UASI Regional Fund	34,357	1,345	-	-	-	-
Permit Service Center	100,788	87,810	90,949	108,624	102,169	106,515
CFD No. 1 Disaster Fire Prot	432,309	1,056,425	988,982	543,886	507,914	107,914
Adopted Tier 1 Funding *					2,043,803	2,772,861
	58,014,197	62,872,372	62,316,808	68,139,340	73,524,448	75,833,740

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

Fire & Emergency Services Financial Summary

All Funding Sources

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.

Division: Office of the Fire Chief

Five-Year Expenditures

Fiscal Year	Expenditure (\$)
FY 22	~\$2,848,347
FY 23	~\$2,218,789
FY 24	~\$2,985,756
FY 25	~\$3,825,239
FY 26	~\$7,958,900

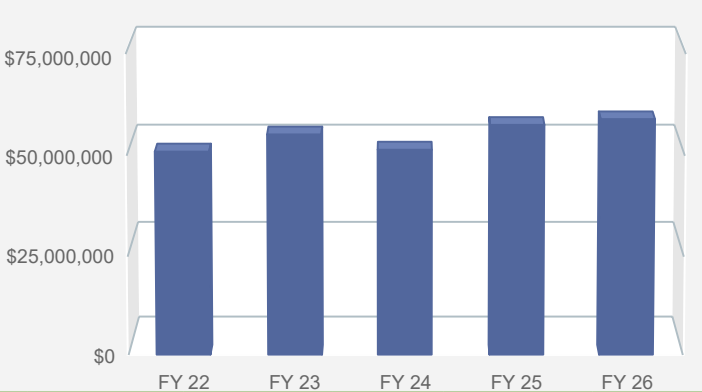
Five Year History

Expenditure Category	Audited Actual			Budget				
	FY 22	FY 23	Est. Actual FY 24	Adopted FY 24	Adopted FY 25	% Change From PY	Adopted FY 26	% Change From PY
Salaries & Benefits**	\$ 1,271,778	\$1,262,004	\$ 1,210,678	\$ 1,703,261	\$ 2,110,946	23.94%	\$ 2,166,948	2.65%
Services & Materials	100,904	(479,749)	346,910	80,855	1,105,855	1267.70%	1,105,855	0.00%
Internal Services & All Other	1,475,665	1,436,534	1,428,168	2,041,123	2,698,296	32.20%	2,698,296	0.00%
Adopted Tier 1 Funding *					2,043,803		2,772,861	
Total Expenditures	\$ 2,848,347	\$2,218,789	\$ 2,985,756	\$ 3,825,239	\$ 7,958,900	108.06%	\$ 8,743,960	9.86%
Annual Percentage Change		(22.10%)	34.57%	72.40%	108.06%		9.86%	

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

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

Fire & Emergency Services Financial Summary

All Funding Sources				Division: Fire Operations				
Mission Statement				Five-Year Expenditures				
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 History								
Expenditure Category	Audited Actual		Est. Actual FY 24	Budget				
	FY 22	FY 23		Adopted FY 24	Adopted FY 25	% Change From PY	Adopted FY 26	% Change From PY
Salaries & Benefits**	\$43,695,525	\$42,659,744	\$ 47,249,709	\$ 39,585,302	\$ 46,431,596	17.30%	\$ 48,355,786	4.14%
Services & Materials	4,961,597	7,567,618	8,463,015	7,259,609	6,743,905	(7.10%)	6,743,905	0.00%
Capital Outlay	243,371	2,507,166	223,341	858,088	863,223	0.60%	463,223	(46.34%)
Internal Services & All Other	2,291,838	2,814,444	3,452,044	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	\$ 59,388,109	\$ 51,576,502	\$ 57,718,367	11.91%	\$ 59,242,557	2.64%
Annual Percentage Change		8.51%	6.91%	(7.15%)	11.91%		2.64%	

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

Fire & Emergency Services Financial Summary

All Funding Sources

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.

Division: Fire Prevention

Five-Year Expenditures

Fiscal Year	Expenditure (\$)
FY 22	1,294,389
FY 23	1,834,253
FY 24	2,543,976
FY 25	2,857,684
FY 26	2,720,823

Five Year History

Expenditure Category	Audited Actual			Budget				
	FY 22	FY 23	Est. Actual FY 24	Adopted FY 24	Adopted FY 25	% Change From PY	Adopted FY 26	% Change From PY
Salaries & Benefits**	\$ 1,109,064	\$ 1,536,451	\$ 2,158,897	\$ 2,270,725	\$2,133,120	(6.06%)	\$ 2,244,651	5.23%
Services & Materials	64,217	85,371	257,163	345,535	345,535	0.00%	345,535	0.00%
Capital Outlay	89,131	57,083	52,512	224,970	224,970	0.00%	224,970	0.00%
Internal Services & All Other	31,977	155,348	75,404	16,454	17,198	4.52%	17,502	1.77%
Adopted Tier 1 Funding *								
Total Expenditures	\$ 1,294,389	\$ 1,834,253	\$ 2,543,976	\$ 2,857,684	\$2,720,823	(4.79%)	\$ 2,832,658	4.11%
Annual Percentage Change		41.71%	38.69%	55.80%	(4.79%)		4.11%	

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

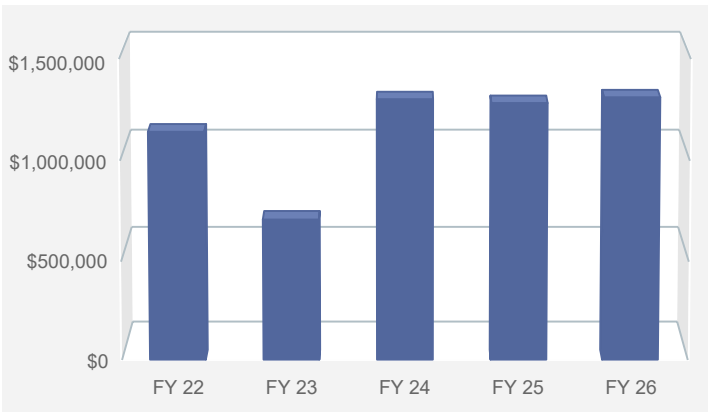
Fire & Emergency Services Financial Summary

All Funding Sources	Division: Special Operations / OES
Mission Statement	Five-Year Expenditures

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 History

Expenditure Category	Audited Actual			Budget				
	FY 22	FY 23	Est. Actual FY 24	Adopted FY 24	Adopted FY 25	% Change From PY	Adopted FY 26	% Change From PY
Salaries & Benefits**	\$ 1,042,571	\$ 628,214	\$ 638,895	\$ 1,081,392	\$ 1,064,335	(1.58%)	\$ 1,091,250	2.53%
Services & Materials	80,034	81,364	22,587	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	\$ 661,482	\$ 1,305,042	\$ 1,287,985	(1.31%)	\$ 1,314,900	2.09%
Annual Percentage Change		(38.25%)	(6.78%)	83.92%	(1.31%)		2.09%	

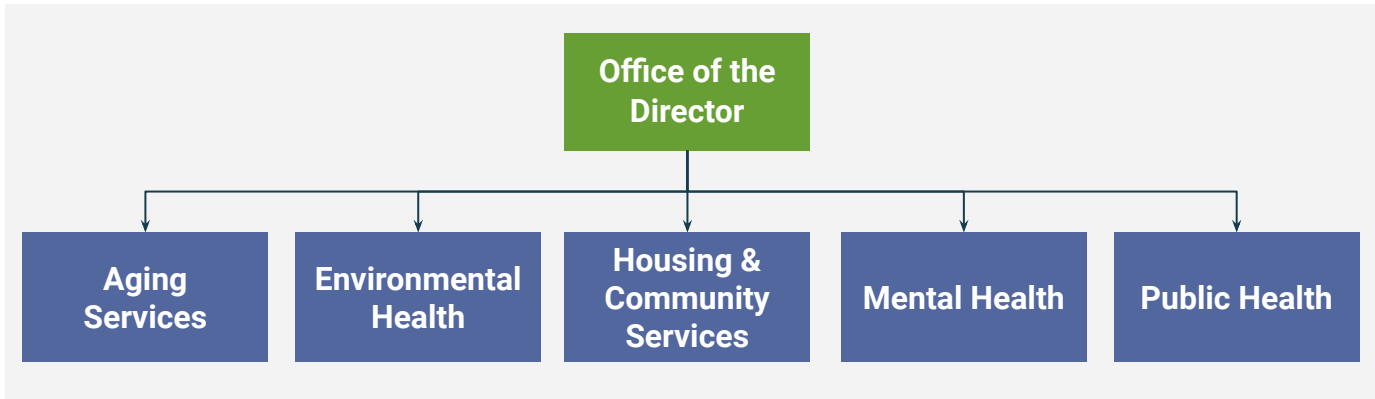
** FY 2025 and FY 2026 Salaries and Benefits, the amounts include General Fund salary savings target.

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 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Est. Actual	FY 2025 Adopted	FY 2026 Adopted
EXPENDITURES						
By Type:						
Salaries & Benefits	31,552,693	33,183,213	44,914,726	35,991,059	50,818,554	51,487,206
Services & Materials	34,361,825	39,496,432	33,697,847	37,556,936	34,972,861	34,498,527
Capital Outlay	63,054	208,189	247,062	556,237	470,834	470,834
Internal Services & All Other	25,802,445	29,171,818	20,823,901	34,178,732	51,624,172	51,572,672
Adopted Tier 1 Funding *					738,070	776,538
	91,780,017	102,059,652	99,683,536	108,282,964	138,624,491	138,805,777
By Division:						
Office of HHCS Director	10,259,280	12,571,076	11,321,282	12,378,738	12,055,229	11,858,970
Environmental Health	1,980,207	1,917,796	2,484,294	1,798,168	2,737,340	2,781,188
Mental Health	14,945,356	15,747,979	22,828,074	17,449,503	26,613,861	25,908,203
Housing & Community Svc	46,486,929	55,737,134	42,931,280	59,361,234	74,027,431	75,290,478
Aging Services	4,149,996	5,031,648	6,057,901	5,615,294	6,427,495	6,476,695
Public Health	7,607,742	7,527,168	10,274,836	8,372,555	12,168,016	11,856,656
Community Funding	6,350,507	3,526,851	3,785,869	3,307,472	3,857,049	3,857,049
Adopted Tier 1 Funding *					738,070	776,538
	91,780,017	102,059,652	99,683,536	108,282,964	138,624,491	138,805,777
By Fund:						
GF - Discretionary	32,619,368	28,154,032	31,429,103	36,531,536	31,950,903	33,283,018
U1 - Housing	2,558,137	2,519,882	5,795,465	12,421,795	4,803,316	4,825,923
Special Tax for Disabled	1,482,011	1,569,911	1,653,260	1,653,260	1,712,079	1,748,284
Workforce Investment Act	3,321	3,321	57,676	14,176	58,311	59,100
Fund Raising Activities	38,783	50,870	64,048	46,436	50,333	51,222
Domestic Violence Prevention	22,596	16,269	26,635	5,699	29,065	29,557
Affordable Housing Mitigation	1,147,689	1,725,823	2,998,899	11,835,766	28,694,717	28,708,619
Affordable Child Care	6,638	3,319	13,275	14,006	13,275	13,275
Inclusionary Housing Program	560,398	181,503	610,282	254,258	712,265	718,432
Condo Conversion Program	1,095,139	35,085	122,348	40,907	509,478	510,819
CDBG	3,453,159	3,325,388	4,616,020	4,451,960	4,389,958	4,418,423
Rental Housing Safety Prog	57	-	-	-	-	-
Meas B - Paratransit	370,307	(84,569)	36,797	119	36,797	36,797
Meas BB - Paratransit	296,138	943,106	969,418	1,072,930	975,667	977,750
Meas GG - Fire Preparation Tax	78,912	238,567	289,672	268,716	308,799	315,325
UC Settlement	-	250,000	250,000	187,500	250,000	250,000
Vital and Health Statistic	9,756	1,933	30,292	10,158	30,292	30,292
Health State Aid Realignment	536,327	668,265	1,304,370	937,764	1,856,958	1,711,794
Tobacco Control	359,009	238,693	300,243	299,358	368,910	360,036
Mental Health State Aid Realig	2,744,160	2,903,328	4,031,749	3,591,146	5,276,500	5,367,256
ALA CT Abandoned Veh Abt Auth	61,582	76,072	128,168	57,569	121,233	122,551
Shelter Operations	150,000	-	-	-	-	-
Operating Grants - Federal	-	-	130,186	22,559	35,162	36,362
Operating Grants - State	1,107,544	5,321,555	976,688	1,475,874	8,260,364	7,974,529

Health, HSG & Community Svc Financial Summary

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Est. Actual	FY 2025 Adopted	FY 2026 Adopted
HUD	156,683	1,701,077	819,770	135,462	904,340	907,322
ESGP	4,088,704	572,446	273,659	485,159	235,744	235,870
Health (General)	2,528,495	2,137,348	2,216,057	2,045,270	2,753,296	2,482,390
Target Case Mgmt/Linkages	613,862	730,479	1,046,552	799,762	1,507,317	1,521,661
Alameda County Tay Tip	12,992	12,095	35,812	28,616	-	-
Mental Health Service Act	7,468,770	7,215,433	10,792,335	7,543,994	11,713,180	11,581,045
Health (Short/Doyle)	3,428,785	4,550,918	6,504,323	4,677,503	7,506,568	7,552,479
Epsdt Expansion Proposal	445,047	357,837	459,456	352,412	493,511	494,992
Sr. Nutrition (Title III)	155,670	138,328	178,189	179,140	214,038	220,843
C.F.P. Title X	200,869	154,945	160,967	135,416	203,566	206,432
Berk Unif Sch Dist Grant	354,267	305,083	363,548	105,001	216,521	222,045
Vector Control	185,163	172,604	246,781	220,631	372,174	378,735
Alameda County Grants	521,567	421,936	777,675	583,662	908,861	918,626
Sr Supportive Social Serv	54,688	100,171	124,403	137,358	126,557	127,211
Family Care Support Prog	62,429	95,155	88,321	106,659	91,307	92,441
Housing Mitigation	647,643	159,241	1,126,763	183,485	1,126,763	1,126,763
Calhome Program	(2,209)	-	363,100	-	200,000	200,000
Community Action Program	457,373	470,057	281,777	281,546	283,416	284,776
One-Time Grant:No Cap Exp	2,874,905	10,820,885	2,922,875	3,384,167	3,067,302	2,335,379
Shelter+Care HUD	5,924,765	6,260,172	6,461,774	6,249,384	6,644,440	6,693,929
Shelter+Care County	883,047	881,436	906,212	885,012	924,119	929,430
Bio-Terrorism Grant	337,075	582,615	315,162	356,323	533,027	544,062
ARPA - Local Fiscal Recovery	375,808	1,464,932	391,268	2,262,226	372,194	373,311
Capital Improvements	80,769	81,691	82,596	59,068	84,353	84,880
Meas O - Affordable Housing	10,985,356	14,442,925	6,445,567	1,655,308	6,445,567	6,445,567
Sanitary Sewer Operation	235,599	86,319	464,000	236,668	513,878	519,686
BHA - Section 8 Voucher	864	1,171	-	240	-	-
Adopted Tier 1 Funding *					738,070	776,538
	91,780,017	102,059,652	99,683,536	108,282,964	138,624,491	138,805,777

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

Health, HSG & Community Svc Financial Summary

All Funding Sources

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.

Division: Office of HHCS Director

Five-Year Expenditures

Fiscal Year	Expenditure (\$)
FY 22	10,259,280
FY 23	12,571,076
FY 24	12,378,738
FY 25	12,793,299
FY 26	12,635,508

Five Year History

Expenditure Category	Audited Actual		Est. Actual FY 24	Budget				
	FY 22	FY 23		Adopted FY 24	Adopted FY 25	% Change From PY	Adopted FY 26	% Change From PY
Salaries & Benefits**	\$ 5,283,571	\$ 5,813,791	\$ 5,720,296	\$ 5,551,429	\$ 5,613,787	1.12%	\$ 5,763,161	2.66%
Services & Materials	1,700,597	3,407,110	3,086,466	2,266,088	2,348,419	3.63%	2,004,286	(14.65%)
Capital Outlay	5,459	4,979	283,207	114,236	338,008	195.89%	338,008	0.00%
Internal Services & All Other	3,269,653	3,345,196	3,288,769	3,389,529	3,755,015	10.78%	3,753,515	(0.04%)
Adopted Tier 1 Funding *					738,070		776,538	
Total Expenditures	\$ 10,259,280	\$ 12,571,076	\$ 12,378,738	\$ 11,321,282	\$ 12,793,299	13.00%	\$ 12,635,508	(1.23%)
Annual Percentage Change		22.53%	(1.53%)	(9.94%)	13.00%		(1.23%)	

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

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

Health, HSG & Community Svc Financial Summary

All Funding Sources

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.

Division: Environmental Health

Five-Year Expenditures

Fiscal Year	Expenditure (\$)
FY 22	2,050,000
FY 23	2,000,000
FY 24	2,550,000
FY 25	2,800,000
FY 26	2,850,000

Five Year History

Expenditure Category	Audited Actual			Budget				
	FY 22	FY 23	Est. Actual FY 24	Adopted FY 24	Adopted FY 25	% Change From PY	Adopted FY 26	% Change From PY
Salaries & Benefits**	\$ 1,781,321	\$1,751,753	\$1,617,523	\$ 2,247,454	\$ 2,450,682	9.04%	\$ 2,488,050	1.52%
Services & Materials	118,822	80,835	92,507	136,047	186,525	37.10%	193,005	3.47%
Internal Services & All Other	80,064	85,208	88,138	100,793	100,133	(0.65%)	100,133	0.00%
Adopted Tier 1 Funding *								
Total Expenditures	\$ 1,980,207	\$1,917,796	\$1,798,168	\$ 2,484,294	\$ 2,737,340	10.19%	\$ 2,781,188	1.60%
Annual Percentage Change		(3.15%)	(6.24%)	29.54%	10.19%		1.60%	

** 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

Mission Statement

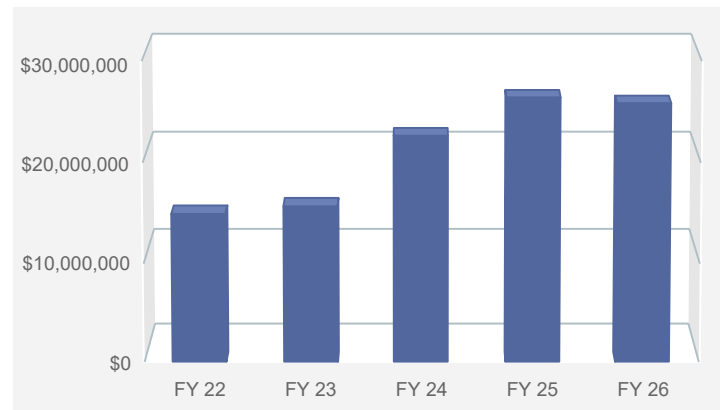
The mission of the Health, HSG & Community Svc is to enhance community life and support housing, health, and wellness for all.

Selected Service Objectives

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

Division: Mental Health

Five-Year Expenditures



Five Year History

Expenditure Category	Audited Actual			Budget				
	FY 22	FY 23	Est. Actual FY 24	Adopted FY 24	Adopted FY 25	% Change From PY	Adopted FY 26	% Change From PY
Salaries & Benefits**	\$ 11,375,472	\$ 11,215,922	\$ 12,904,273	\$ 17,262,931	\$ 20,283,937	17.50%	\$ 20,373,809	0.44%
Services & Materials	3,328,959	4,082,836	4,206,045	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	339,185	177,420	172,459	(2.80%)	172,459	0.00%
Adopted Tier 1 Funding *								
Total Expenditures	\$ 14,945,356	\$ 15,747,979	\$ 17,449,503	\$ 22,828,074	\$ 26,613,861	16.58%	\$ 25,908,203	(2.65%)
Annual Percentage Change		5.37%	10.80%	44.96%	16.58%		(2.65%)	

** 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

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.

Division: Housing & Community Svc

Five-Year Expenditures

Fiscal Year	Expenditure (\$)
FY 22	46,486,929
FY 23	55,737,134
FY 24	59,361,234
FY 25	74,027,431
FY 26	75,290,478

Five Year History

Expenditure Category	Audited Actual			Budget				
	FY 22	FY 23	Est. Actual FY 24	Adopted FY 24	Adopted FY 25	% Change From PY	Adopted FY 26	% Change From PY
Salaries & Benefits**	\$ 4,290,114	\$ 4,880,517	\$ 5,357,653	\$ 5,961,371	\$ 7,604,775	27.57%	\$ 7,765,590	2.11%
Services & Materials	20,349,058	25,800,875	23,695,841	20,190,170	19,238,667	(4.71%)	20,340,899	5.73%
Internal Services & All Other	21,847,757	25,055,742	30,034,710	16,779,739	47,183,989	181.20%	47,183,989	0.00%
Adopted Tier 1 Funding *								
Total Expenditures	\$ 46,486,929	\$ 55,737,134	\$ 59,361,234	\$ 42,931,280	\$ 74,027,431	72.43%	\$ 75,290,478	1.71%
Annual Percentage Change		19.90%	6.50%	(22.98%)	72.43%		1.71%	

** 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

Mission Statement

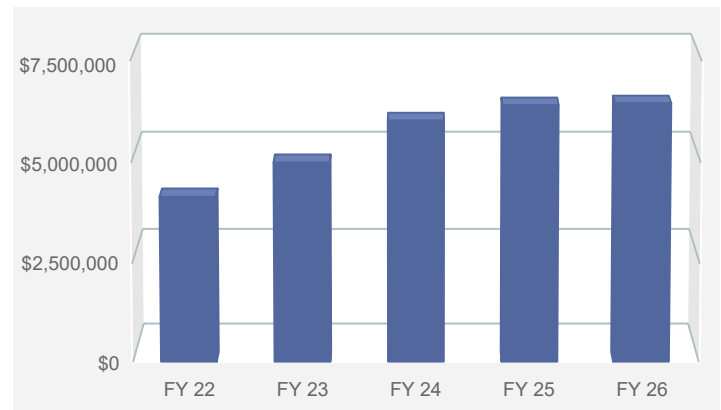
The mission of the Health, HSG & Community Svc is to enhance community life and support housing, health, and wellness for all.

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.

Division: Aging Services

Five-Year Expenditures



Five Year History

Expenditure Category	Audited Actual			Budget				
	FY 22	FY 23	Est. Actual FY 24	Adopted FY 24	Adopted FY 25	% Change From PY	Adopted FY 26	% Change From PY
Salaries & Benefits**	\$ 3,103,724	\$ 3,630,315	\$ 3,900,389	\$ 4,896,466	\$ 5,126,173	4.69%	\$ 5,183,473	1.12%
Services & Materials	939,954	1,252,957	1,578,093	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	136,812	88,240	99,240	12.47%	89,240	(10.08%)
Adopted Tier 1 Funding *								
Total Expenditures	\$ 4,149,996	\$ 5,031,648	\$ 5,615,294	\$ 6,057,901	\$ 6,427,495	6.10%	\$ 6,476,695	0.77%
Annual Percentage Change		21.24%	11.60%	20.40%	6.10%		0.77%	

** 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

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.

Division: Public Health

Five-Year Expenditures

Fiscal Year	Expenditure (\$)
FY 22	8,000,000
FY 23	8,000,000
FY 24	10,500,000
FY 25	12,500,000
FY 26	12,000,000

Five Year History

Expenditure Category	Audited Actual			Budget				
	FY 22	FY 23	Est. Actual FY 24	Adopted FY 24	Adopted FY 25	% Change From PY	Adopted FY 26	% Change From PY
Salaries & Benefits**	\$ 5,718,491	\$ 5,890,915	\$ 6,490,925	\$ 8,995,075	\$ 9,739,200	8.27%	\$ 9,913,123	1.79%
Services & Materials	1,573,928	1,344,968	1,590,512	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	291,118	288,180	313,336	8.73%	273,336	(12.77%)
Adopted Tier 1 Funding *								
Total Expenditures	\$ 7,607,742	\$ 7,527,168	\$ 8,372,555	\$ 10,274,836	\$ 12,168,016	18.43%	\$ 11,856,656	(2.56%)
Annual Percentage Change		(1.06%)	11.23%	36.50%	18.43%		(2.56%)	

** 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

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.

Division: Community Funding

Five-Year Expenditures

Fiscal Year	Expenditure (\$)
FY 22	6,350,507
FY 23	3,526,851
FY 24	3,307,472
FY 25	3,785,869
FY 26	3,857,049

Five Year History

Expenditure Category	Audited Actual			Budget				
	FY 22	FY 23	Est. Actual FY 24	Adopted FY 24	Adopted FY 25	% Change From PY	Adopted FY 26	% Change From PY
Services & Materials**	\$ 6,350,507	\$ 3,526,851	\$ 3,307,472	\$ 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	\$ 3,307,472	\$ 3,785,869	\$ 3,857,049	1.88%	\$ 3,857,049	0.00%
Annual Percentage Change		(44.46%)	(6.22%)	7.34%	1.88%		0.00%	

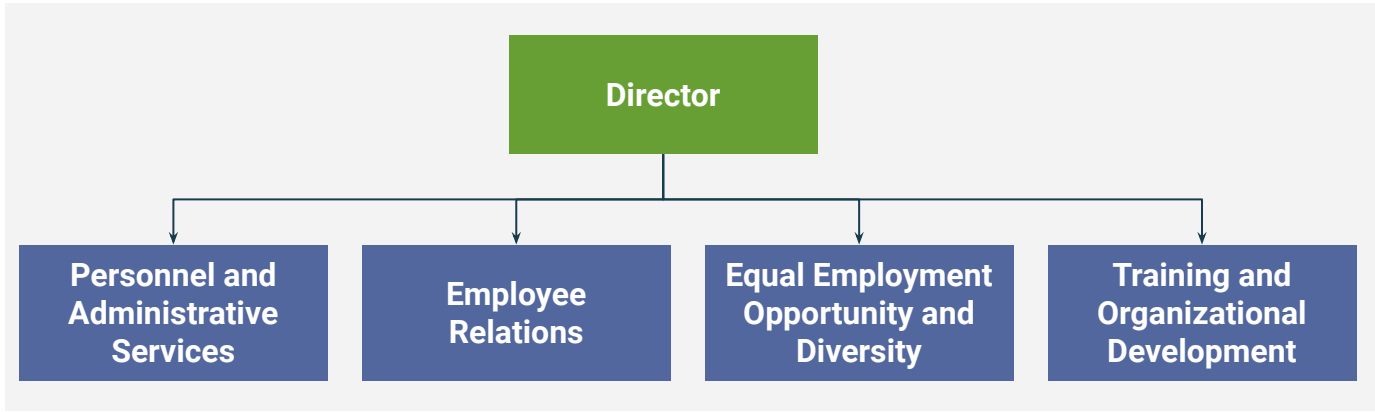
** FY 2025 and FY 2026 Salaries and Benefits, the amounts include General Fund salary savings target.

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 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Est. Actual	FY 2025 Adopted	FY 2026 Adopted
EXPENDITURES						
By Type:						
Salaries & Benefits	2,848,346	3,377,209	4,237,099	4,073,242	4,902,447	5,107,146
Services & Materials	295,308	784,029	598,260	1,062,387	598,260	598,260
Internal Services & All Other	430,636	426,979	607,329	421,014	492,306	493,458
Adopted Tier 1 Funding *					250,000	250,000
	3,574,290	4,588,217	5,442,688	5,556,643	6,243,013	6,448,864
By Division:						
Office of HR Director	649,945	867,047	525,688	991,219	719,610	734,137
Personnel and Admin Svcs	1,176,461	1,447,496	2,207,555	2,013,993	2,413,644	2,509,240
Employee Relations	1,148,045	1,547,370	1,828,987	1,642,843	1,948,138	2,017,911
Eeo & Diversity	125,608	161,806	237,590	278,104	255,463	269,249
Training & Development	474,231	564,157	642,868	629,536	656,158	668,327
Safety	-	341	-	948	-	-
Adopted Tier 1 Funding *					250,000	250,000
	3,574,290	4,588,217	5,442,688	5,556,643	6,243,013	6,448,864
By Fund:						
GF - Discretionary	2,052,895	2,971,641	3,467,541	3,826,829	3,928,242	4,073,809
Employee Training	502,428	573,607	663,027	635,570	672,271	686,960
Funds Replacement	-	-	-	-	-	-
Permit Service Center	258,504	169,223	271,700	167,063	205,865	216,943
Worker's Compensation	760,463	873,746	1,040,420	927,181	1,186,635	1,221,152
Adopted Tier 1 Funding *					250,000	250,000
	3,574,290	4,588,217	5,442,688	5,556,643	6,243,013	6,448,864

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

Performance Measures Summary

The below table summarizes the HR Department’s performance measures.

Measure	Description	Target	Actual	Tracking
Broader reach of digital recruitment	Increase engagement with job-related posts and ads on digital media by 10%.	▲	Infrastructure went live in January 2024, data pending	Data Pendiing
Hiring above attrition	Ensure that net hires into the City workforce outpace separations (due to retirements, resignations, or terminations) to reduce vacancy rate.	▲	Since January 1, 2023, the City has hired 248 new employees with full-time career status while separating 220-outpacing attrition by 12%	●
Mandatory Trainings	Attain minimum compliceance rate of 95% across the City departments.	▲	In the 2023 compliance year, every department exceeded with 9 departments attaining 100%.	●
Training Plans	Engage at least 50% of workforce with voluntary training plans, designed to fit career paths, on Neogov’s LEARN module.	▲	LEARN module and learning plans to launch July 2024.	Data Pendiing
Performance management and EEO investigations	Provide guidance to departments regarding performance evaluations, counseling, and disciplinary matters;investigate EEO-related complaints.	▲	The department is implementing processes to fine-tune tracking of this data.	Data Pendiing
Participation in Deferred Comp plans	Increase number of partipants/contribution rates by 10%.	▲	Deferred Comp Awareness Campaign launched in January 2024, data pending.	Data Pendiing
Workplace safety inpspections and ergonomics assessments	Conduct a minimum of 100 workplace safety inspections / ergonomic assessments per year.	▲	HR exceeded this metric in 2023 and is on track to exceed in 2024.	●

- Meeting/exceeding target

▲ Target is to increase numbers/percentages
- Near target

▼ Target is to decrease numbers/percentages
- Not meeting target

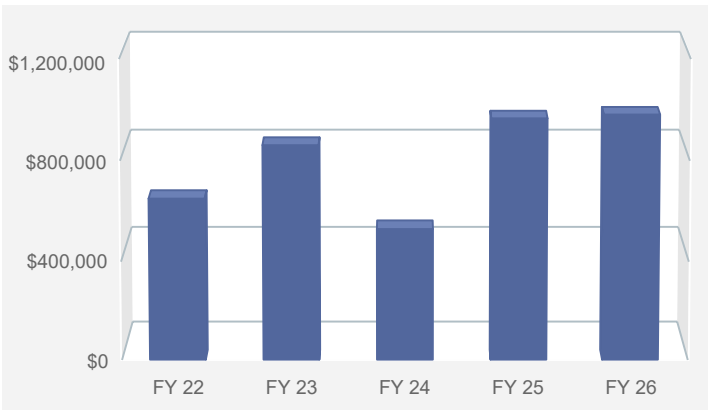
Human Resources Financial Summary

All Funding Sources	Division: Office of HR Director
Mission Statement	Five-Year Expenditures

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 History

Expenditure Category	Audited Actual			Budget				
	FY 22	FY 23	Est. Actual FY 24	Adopted FY 24	Adopted FY 25	% Change From PY	Adopted FY 26	% Change From PY
Salaries & Benefits**	\$ 330,385	\$ 468,285	\$ 477,395	\$ 148,206	\$ 280,670	89.38%	\$ 295,197	5.18%
Services & Materials	47,122	126,324	240,652	104,544	104,544	0.00%	104,544	0.00%
Internal Services & All Other	272,438	272,438	273,172	272,938	334,396	22.52%	334,396	0.00%
Adopted Tier 1 Funding *					250,000		250,000	
Total Expenditures	\$ 649,945	\$ 867,047	\$ 991,219	\$ 525,688	\$ 969,610	84.45%	\$ 984,137	1.50%
Annual Percentage Change		33.40%	14.32%	(39.37%)	84.45%		1.50%	

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

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

Human Resources Financial Summary

All Funding Sources

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 History

Expenditure Category	Audited Actual			Budget				
	FY 22	FY 23	Est. Actual FY 24	Adopted FY 24	Adopted FY 25	% Change From PY	Adopted FY 26	% Change From PY
Salaries & Benefits**	\$ 1,089,012	\$ 1,248,555	\$ 1,686,416	\$ 1,907,287	\$ 2,289,857	20.06%	\$ 2,384,301	4.12%
Services & Materials	62,654	177,803	313,138	99,780	99,780	0.00%	99,780	0.00%
Internal Services & All Other	24,795	21,138	14,439	200,488	24,007	(88.03%)	25,159	4.80%
Adopted Tier 1 Funding *								
Total Expenditures	\$ 1,176,461	\$ 1,447,496	\$ 2,013,993	\$ 2,207,555	\$ 2,413,644	9.34%	\$ 2,509,240	3.96%
Annual Percentage Change		23.04%	39.14%	52.51%	9.34%		3.96%	

Division: Personnel and Admin Svcs

Five-Year Expenditures

Fiscal Year	Expenditure (\$)
FY 22	~1,176,461
FY 23	~1,447,496
FY 24	~2,013,993
FY 25	~2,207,555
FY 26	~2,413,644

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

Human Resources Financial Summary

All Funding Sources

Mission Statement

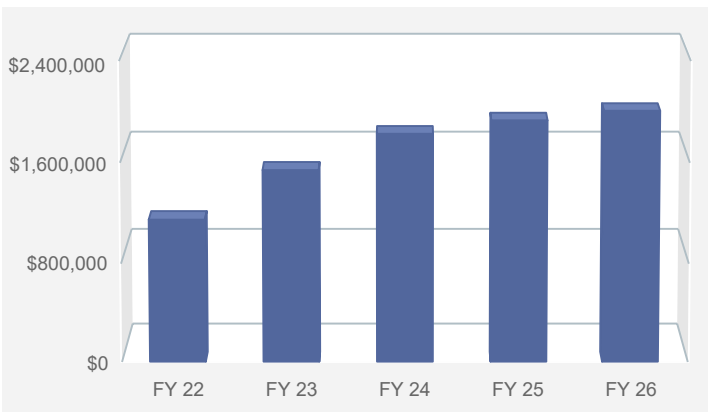
Division: Employee Relations

Five-Year Expenditures

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 History

Expenditure Category	Audited Actual			Budget				
	FY 22	FY 23	Est. Actual FY 24	Adopted FY 24	Adopted FY 25	% Change From PY	Adopted FY 26	% Change From PY
Salaries & Benefits**	\$ 982,348	\$ 1,220,183	\$ 1,352,524	\$ 1,609,895	\$ 1,729,046	7.40%	\$ 1,798,819	4.04%
Services & Materials	165,697	327,187	290,319	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	\$ 1,642,843	\$ 1,828,987	\$ 1,948,138	6.51%	\$ 2,017,911	3.58%
Annual Percentage Change		34.78%	6.17%	18.20%	6.51%		3.58%	

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

Human Resources Financial Summary

All Funding Sources

Mission Statement

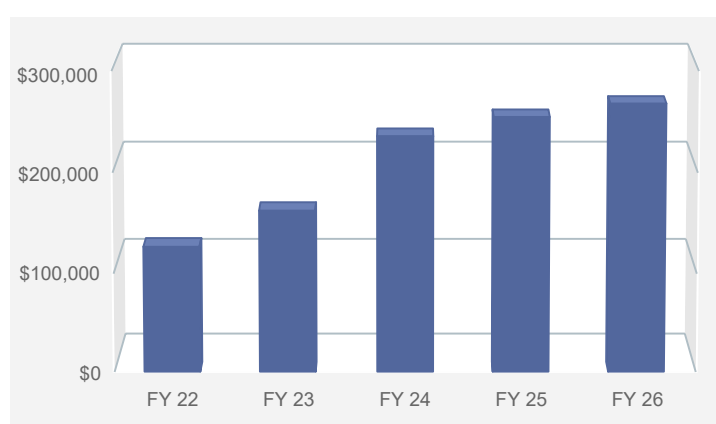
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Selected Service Objectives

- 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)

Division: Eeo & Diversity

Five-Year Expenditures



Five Year History

Expenditure Category	Audited Actual			Budget				
	FY 22	FY 23	Est. Actual FY 24	Adopted FY 24	Adopted FY 25	% Change From PY	Adopted FY 26	% Change From PY
Salaries & Benefits**	\$ 124,008	\$ 125,241	\$ 208,604	\$ 204,583	\$ 222,456	8.74%	\$ 236,242	6.20%
Services & Materials	1,600	36,565	69,500	33,007	33,007	0.00%	33,007	0.00%
Adopted Tier 1 Funding *								
Total Expenditures	\$ 125,608	\$ 161,806	\$ 278,104	\$ 237,590	\$ 255,463	7.52%	\$ 269,249	5.40%
Annual Percentage Change		28.82%	71.87%	46.84%	7.52%		5.40%	

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

Human Resources Financial Summary

All Funding Sources

Mission Statement

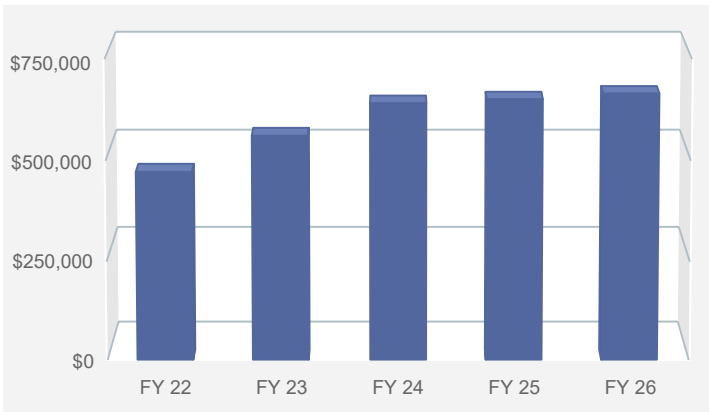
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Selected Service Objectives

- 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.

Division: Training & Development

Five-Year Expenditures



Five Year History

Expenditure Category	Audited Actual			Budget				
	FY 22	FY 23	Est. Actual FY 24	Adopted FY 24	Adopted FY 25	% Change From PY	Adopted FY 26	% Change From PY
Salaries & Benefits**	\$ 322,593	\$ 314,945	\$ 348,303	\$ 367,128	\$ 380,418	3.62%	\$ 392,587	3.20%
Services & Materials	18,235	115,809	147,830	142,337	142,337	0.00%	142,337	0.00%
Internal Services & All Other	133,403	133,403	133,403	133,403	133,403	0.00%	133,403	0.00%
Adopted Tier 1 Funding *								
Total Expenditures	\$ 474,231	\$ 564,157	\$ 629,536	\$ 642,868	\$ 656,158	2.07%	\$ 668,327	1.85%
Annual Percentage Change		18.96%	11.59%	13.95%	2.07%		1.85%	

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

Human Resources Financial Summary

All Funding Sources

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.

Division: Safety

Five-Year Expenditures

Fiscal Year	Expenditure (\$)
FY 22	~10
FY 23	~350
FY 24	~10
FY 25	~10
FY 26	~10

Five Year History

Expenditure Category	Audited Actual			Budget				
	FY 22	FY 23	Est. Actual FY 24	Adopted FY 24	Adopted FY 25	% Change From PY	Adopted FY 26	% Change From PY
Services & Materials**	\$ -	\$ 341	\$ 948	\$ -	\$ -	0.00%	\$ -	0.00%
Adopted Tier 1 Funding *								
Total Expenditures	\$	\$ 341	\$ 948	\$	\$		\$	
Annual Percentage Change		0.00%	178.01%	(100.00%)	0.00%		0.00%	

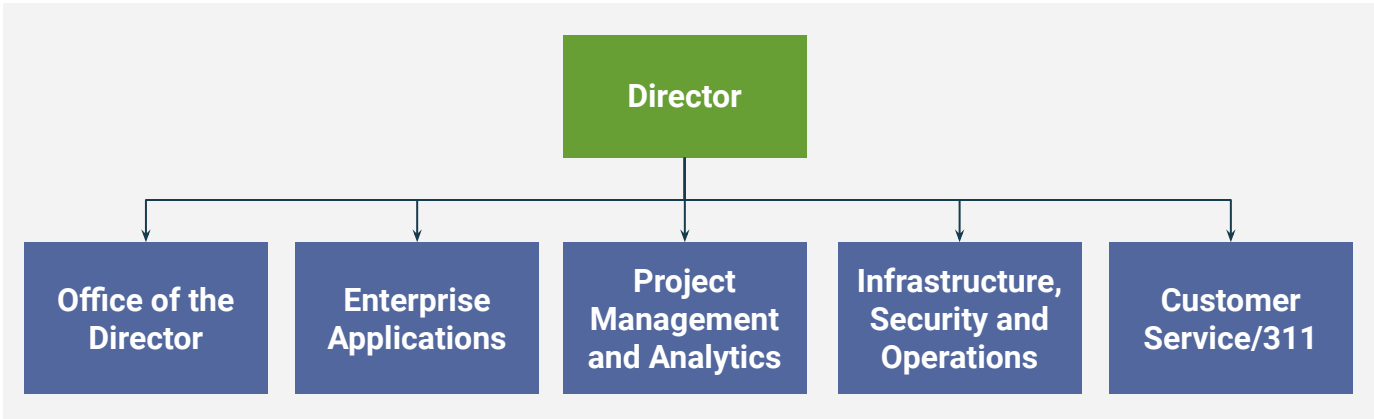
** FY 2025 and FY 2026 Salaries and Benefits, the amounts include General Fund salary savings target.

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 2022-2023¹, and is forecasted to increase 1.8% for 2025²). 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 FUNDS 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 for 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 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Est. Actual	FY 2025 Adopted	FY 2026 Adopted
EXPENDITURES						
By Type:						
Salaries & Benefits	8,356,896	8,411,094	9,538,061	8,228,348	10,575,089	10,754,812
Services & Materials	7,154,274	6,124,197	10,868,713	6,018,629	10,922,713	10,922,713
Capital Outlay	-	-	920,649	162,777	920,649	920,649
Internal Services & All Other	935,150	919,311	910,297	915,590	1,053,123	1,053,123
Adopted Tier 1 Funding *					110,000	
	16,446,320	15,454,602	22,237,720	15,325,344	23,581,574	23,651,297
By Division:						
Office of IT Director	2,470,287	2,237,406	2,042,685	2,522,936	2,939,919	2,980,812
Enterprise and Bus Solutions	5,618,977	5,738,289	8,262,143	5,498,151	8,524,109	8,576,062
Infrastructure and Security	6,360,849	5,608,123	9,607,221	5,532,520	9,568,513	9,600,743
311 Customer Service	1,996,207	1,870,784	2,325,671	1,771,737	2,439,033	2,493,680
Adopted Tier 1 Funding *					110,000	
	16,446,320	15,454,602	22,237,720	15,325,344	23,581,574	23,651,297
By Fund:						
GF - Discretionary	1,446,933	882,432	1,526,760	1,077,796	1,580,760	1,580,760
Employee Training	148,374	167,924	188,374	185,328	188,374	188,374
One-Time Grant:No Cap Exp	79,069	-	-	-	-	-
Capital Improvements	(890)	-	-	-	-	-
Phone System Replacement	124,218	145,687	449,408	238,283	449,408	449,408
Funds Replacement	1,790,418	1,984,231	3,073,465	1,608,096	2,807,857	2,817,732
Peg Access Facilities	-	60,215	100,000	-	100,000	100,000
Zero Waste	186,599	27,360	8,000	30,815	8,000	8,000
Marina Operations/Maint	3,890	6,468	-	4,047	-	-
Sanitary Sewer Operation	24,967	10,536	-	-	-	-
Permit Service Center	145,675	168,994	17,500	81,025	17,500	17,500
Unified Program (CUPA)	13,461	18,927	13,497	-	13,497	13,497
Computer Replacement Fund	(4)	-	-	-	-	-
IT Cost Allocation	12,483,610	11,981,828	16,860,716	12,099,954	18,306,178	18,476,026
Adopted Tier 1 Funding *					110,000	
	16,446,320	15,454,602	22,237,720	15,325,344	23,581,574	23,651,297

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

Performance Measures Summary

The below table summarizes the IT Department’s performance measures.

Measure	Description	Target	Actual	Tracking
First call resolution	Number of queries answered on the first call by: • 311 Customer Service (external) • Helpdesk (internal)	▲	• 99.92first call resolution, 311 Customer Service • 36% first call resolution, Help Desk	●
Percent abandon rate	Abandoned calls divided by total number of inbound calls received by 311 Customer Service (external)	▼	• 31% abandon rate, 311 Customer Service	●
Percent abandon rate	Abandoned calls divided by total number of inbound calls received by 311 Customer Service (internal)	▼	• 13% abandon rate, 311 Customer Service	●
Number and progress of projects managed	Count of projects specified (from Adopted FY23/24 Budget) divided by number completed in FY23/24.	n/a	• 25 of 48 or 52%	No Target
Volume	Volume of requests	n/a	• 117,593 total interactions, 311 • 5004 total requests, Service Desk	●
Uptime of data servers and phone system	Metrics collected using network management tools that indicates the total “uptime” of the City’s servers.	99.92% - All servers	• 117,593 total interactions, 311 • Sounds like ieveryone give them	●

- Meeting/exceeding target
 ▲ Target is to increase numbers/percentages

● Near target
 ▼ Target is to decrease numbers/percentages

● Not meeting target

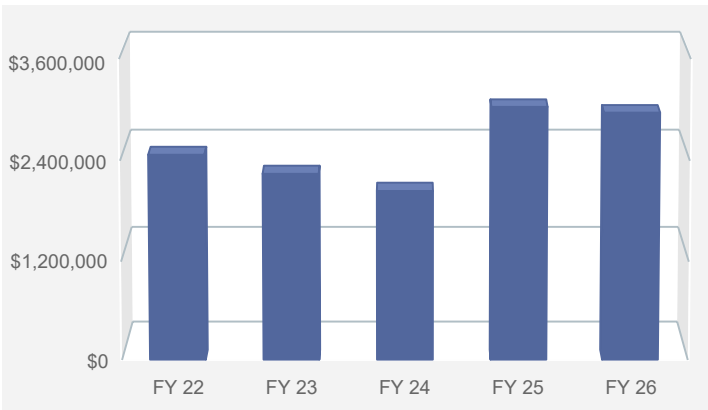
Information Technology Financial Summary

All Funding Sources	Division: Office of IT Director
Mission Statement	Five-Year Expenditures

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 History

Expenditure Category	Audited Actual		Est. Actual FY 24	Budget				
	FY 22	FY 23		Adopted FY 24	Adopted FY 25	% Change From PY	Adopted FY 26	% Change From PY
Salaries & Benefits**	\$ 1,032,884	\$ 972,570	\$ 1,214,715	\$ 749,628	\$ 1,504,036	100.64%	\$ 1,544,929	2.72%
Services & Materials	517,300	349,500	392,631	382,760	382,760	0.00%	382,760	0.00%
Internal Services & All Other	920,103	915,336	915,590	910,297	1,053,123	15.69%	1,053,123	0.00%
Adopted Tier 1 Funding *					110,000			
Total Expenditures	\$ 2,470,287	\$ 2,237,406	\$ 2,522,936	\$ 2,042,685	\$ 3,049,919	49.31%	\$ 2,980,812	(2.27%)
Annual Percentage Change		(9.43%)	12.76%	(8.70%)	49.31%		(2.27%)	

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

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

Information Technology Financial Summary

All Funding Sources

Mission Statement

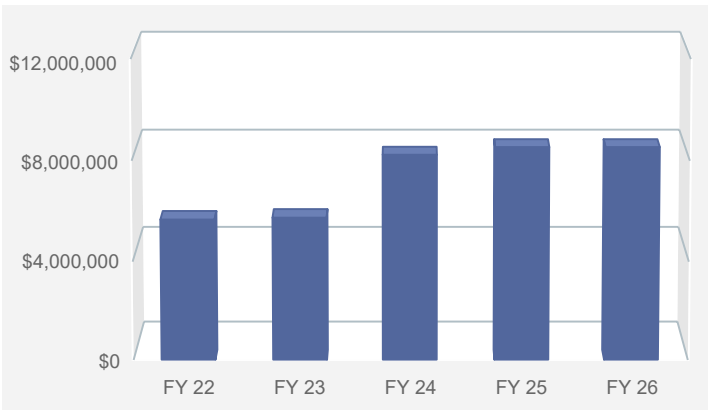
The mission of the Information Technology is to provide the framework and innovate technological solutions to all City departments, enhance City operations, facilitate the effective delivery of City services, and connect and deliver quality solutions for the Community

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 .

Division: Enterprise and Bus Solutions

Five-Year Expenditures



Five Year History

Expenditure Category	Audited Actual			Budget				
	FY 22	FY 23	Est. Actual FY 24	Adopted FY 24	Adopted FY 25	% Change From PY	Adopted FY 26	% Change From PY
Salaries & Benefits**	\$ 3,849,228	\$ 3,786,321	\$3,624,951	\$ 4,280,418	\$ 4,542,384	6.12%	\$ 4,594,337	1.14%
Services & Materials	1,769,749	1,951,968	1,710,423	3,061,076	3,061,076	0.00%	3,061,076	0.00%
Capital Outlay	-	-	162,777	920,649	920,649	0.00%	920,649	0.00%
Adopted Tier 1 Funding *								
Total Expenditures	\$ 5,618,977	\$ 5,738,289	\$5,498,151	\$ 8,262,143	\$ 8,524,109	3.17%	\$ 8,576,062	0.61%
Annual Percentage Change		2.12%	(4.18%)	43.98%	3.17%		0.61%	

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

Information Technology Financial Summary

All Funding Sources

Mission Statement

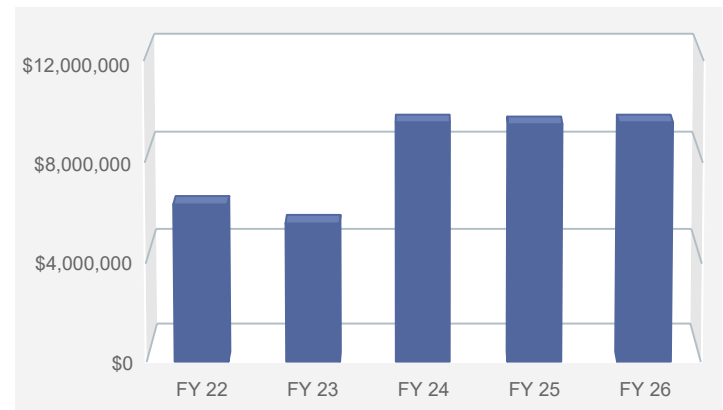
The mission of the Information Technology is to provide the framework and innovate technological solutions to all City departments, enhance City operations, facilitate the effective delivery of City services, and connect and deliver quality solutions for the Community

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).

Division: Infrastructure and Security

Five-Year Expenditures



Five Year History

Expenditure Category	Audited Actual			Budget				
	FY 22	FY 23	Est. Actual FY 24	Adopted FY 24	Adopted FY 25	% Change From PY	Adopted FY 26	% Change From PY
Salaries & Benefits**	\$ 1,604,536	\$ 1,938,200	\$ 1,702,093	\$ 2,361,994	\$ 2,269,286	(3.92%)	\$ 2,301,516	1.42%
Services & Materials	4,756,313	3,669,923	3,830,427	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	\$ 5,532,520	\$ 9,607,221	\$ 9,568,513	(0.40%)	\$ 9,600,743	0.34%
Annual Percentage Change		(11.83%)	(1.35%)	71.31%	(0.40%)		0.34%	

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

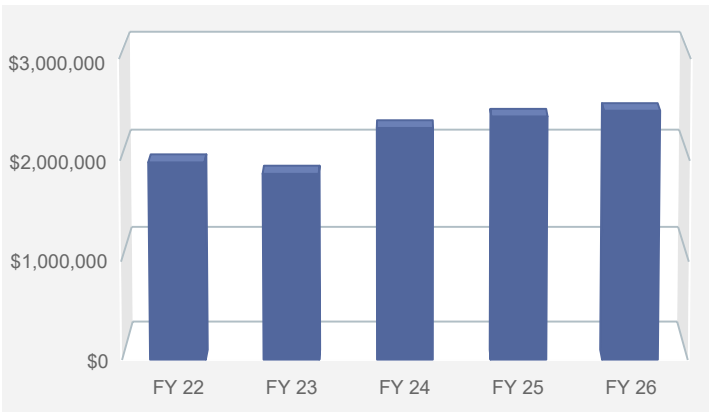
Information Technology Financial Summary

All Funding Sources	Division: 311 Customer Service
Mission Statement	Five-Year Expenditures

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 History

Expenditure Category	Audited Actual			Budget				
	FY 22	FY 23	Est. Actual FY 24	Adopted FY 24	Adopted FY 25	% Change From PY	Adopted FY 26	% Change From PY
Salaries & Benefits**	\$ 1,870,248	\$ 1,714,003	\$ 1,686,589	\$ 2,146,021	\$ 2,259,383	5.28%	\$ 2,314,030	2.42%
Services & Materials	110,912	152,806	85,148	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	\$ 1,771,737	\$ 2,325,671	\$ 2,439,033	4.87%	\$ 2,493,680	2.24%
Annual Percentage Change		(6.28%)	(5.29%)	24.32%	4.87%		2.24%	

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

Mayor & Council

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

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

Mayor 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 - Councilmember Igor Tregub (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 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Est. Actual	FY 2025 Adopted	FY 2026 Adopted
EXPENDITURES						
By Type:						
Salaries & Benefits	2,951,125	3,483,049	4,399,098	3,806,523	5,566,059	5,611,805
Services & Materials	124,020	200,840	113,526	146,960	113,526	113,526
Internal Services & All Other	259,565	259,565	259,565	259,561	250,357	250,357
Adopted Tier 1 Funding *					1,363,115	1,363,115
	3,334,710	3,943,454	4,772,189	4,213,044	7,293,057	7,338,803
By Division:						
Mayor	834,385	1,116,650	1,290,100	1,190,628	1,492,276	1,535,075
District 1	189,249	197,805	302,850	263,997	394,843	394,843
District 2	195,406	258,917	302,850	273,920	394,843	394,843
District 3	171,788	218,434	302,850	290,591	394,843	394,843
District 4	185,121	253,499	302,850	257,593	394,843	394,843
District 5	271,906	290,654	302,850	289,804	406,843	394,843
District 6	157,257	159,539	302,850	170,697	394,843	394,843
District 7	168,892	174,861	302,850	145,950	394,843	394,843
District 8	139,270	145,227	302,850	159,210	394,843	394,843
Council Offices	1,021,436	1,127,868	1,059,289	1,170,654	1,266,922	1,281,869
Adopted Tier 1 Funding *					1,363,115	1,363,115
	3,334,710	3,943,454	4,772,189	4,213,044	7,293,057	7,338,803
By Fund:						
GF - Discretionary	3,334,710	3,939,054	4,772,189	4,213,044	5,929,942	5,975,688
One-Time Grant:No Cap Exp	-	4,400	-	-	-	-
Adopted Tier 1 Funding *					1,363,115	1,363,115
	3,334,710	3,943,454	4,772,189	4,213,044	7,293,057	7,338,803

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

Mayor and Council Financial Summary

All Funding Sources

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.

Division: Mayor

Five-Year Expenditures

Fiscal Year	Expenditure (\$)
FY 22	~\$900,000
FY 23	~\$1,100,000
FY 24	~\$1,300,000
FY 25	~\$1,700,000
FY 26	~\$1,750,000

Five Year History

Expenditure Category	Audited Actual			Budget				
	FY 22	FY 23	Est. Actual FY 24	Adopted FY 24	Adopted FY 25	% Change From PY	Adopted FY 26	% Change From PY
Salaries & Benefits**	\$ 737,284	\$ 966,843	\$ 1,065,988	\$ 1,250,166	\$ 1,452,342	16.17%	\$ 1,495,141	2.95%
Services & Materials	93,573	146,279	121,112	36,406	36,406	0.00%	36,406	0.00%
Internal Services & All Other	3,528	3,528	3,528	3,528	3,528	0.00%	3,528	0.00%
Adopted Tier 1 Funding *					215,229		215,229	
Total Expenditures	\$ 834,385	\$ 1,116,650	\$ 1,190,628	\$ 1,290,100	\$ 1,707,505	32.35%	\$ 1,750,304	2.51%
Annual Percentage Change		33.83%	6.62%	15.53%	32.35%		2.51%	

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

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

Mayor and Council Financial Summary

All Funding Sources

Mission Statement

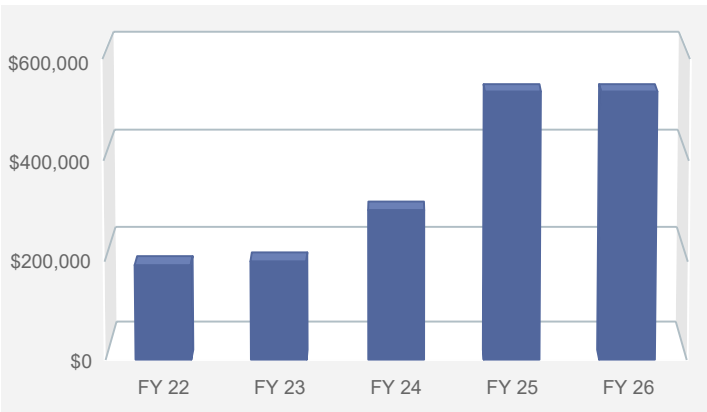
The mission of the Mayor and Council is to provide excellent service to the Berkeley community; promote a diverse, accessible, affordable, safe, healthy, environmentally sound and culturally rich city; innovate; embrace respectful, democratic participation in local decision-making; respond efficiently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

Division: District 1

Five-Year Expenditures



Five Year History

Expenditure Category	Audited Actual			Budget				
	FY 22	FY 23	Est. Actual FY 24	Adopted FY 24	Adopted FY 25	% Change From PY	Adopted FY 26	% Change From PY
Salaries & Benefits**	\$ 187,287	\$ 192,673	\$ 259,241	\$ 293,210	\$ 385,203	31.37%	\$ 385,203	0.00%
Services & Materials	1,962	5,132	4,756	9,640	9,640	0.00%	9,640	0.00%
Adopted Tier 1 Funding *					143,486		143,486	
Total Expenditures	\$ 189,249	\$ 197,805	\$ 263,997	\$ 302,850	\$ 538,329	77.75%	\$ 538,329	0.00%
Annual Percentage Change		4.52%	33.46%	53.11%	77.75%		0.00%	

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

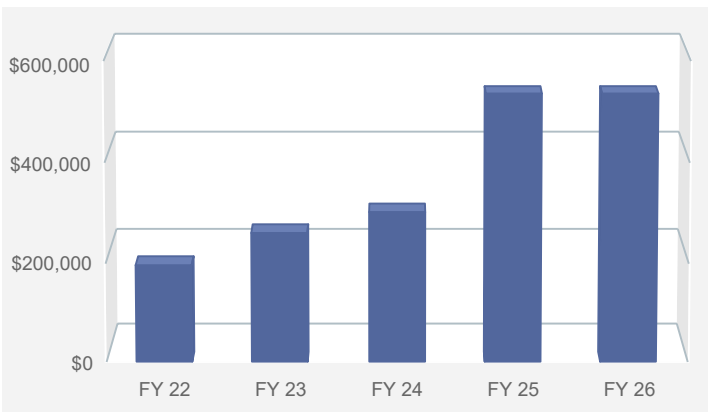
Mayor and Council Financial Summary

All Funding Sources	Division: District 2
Mission Statement	Five-Year Expenditures

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 History

Expenditure Category	Audited Actual			Budget				
	FY 22	FY 23	Est. Actual FY 24	Adopted FY 24	Adopted FY 25	% Change From PY	Adopted FY 26	% Change From PY
Salaries & Benefits**	\$ 192,744	\$ 255,995	\$ 271,582	\$ 293,210	\$ 385,203	31.37%	\$ 385,203	0.00%
Services & Materials	2,662	2,922	2,338	9,640	9,640	0.00%	9,640	0.00%
Adopted Tier 1 Funding *					143,486		143,486	
Total Expenditures	\$ 195,406	\$ 258,917	\$ 273,920	\$ 302,850	\$ 538,329	77.75%	\$ 538,329	0.00%
Annual Percentage Change		32.50%	5.79%	16.97%	77.75%		0.00%	

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

Mayor and Council Financial Summary

All Funding Sources

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.

Division: District 3

Five-Year Expenditures

Fiscal Year	Expenditure (\$)
FY 22	180,000
FY 23	230,000
FY 24	320,000
FY 25	540,000
FY 26	540,000

Five Year History

Expenditure Category	Audited Actual			Budget				
	FY 22	FY 23	Est. Actual FY 24	Adopted FY 24	Adopted FY 25	% Change From PY	Adopted FY 26	% Change From PY
Salaries & Benefits**	\$ 167,365	\$ 212,339	\$ 287,203	\$ 293,210	\$ 385,203	31.37%	\$ 385,203	0.00%
Services & Materials	4,423	6,095	3,388	9,640	9,640	0.00%	9,640	0.00%
Adopted Tier 1 Funding *					143,486		143,486	
Total Expenditures	\$ 171,788	\$ 218,434	\$ 290,591	\$ 302,850	\$ 538,329	77.75%	\$ 538,329	0.00%
Annual Percentage Change		27.15%	33.03%	38.65%	77.75%		0.00%	

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

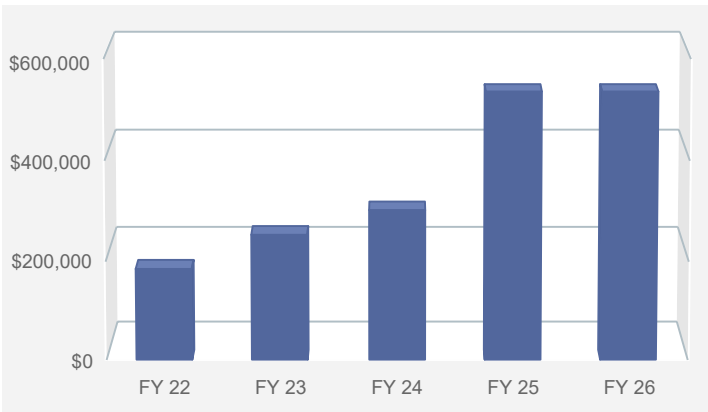
Mayor and Council Financial Summary

All Funding Sources	Division: District 4
Mission Statement	Five-Year Expenditures

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 History

Expenditure Category	Audited Actual			Budget				
	FY 22	FY 23	Est. Actual FY 24	Adopted FY 24	Adopted FY 25	% Change From PY	Adopted FY 26	% Change From PY
Salaries & Benefits**	\$ 184,390	\$ 234,056	\$ 255,492	\$ 293,210	\$ 385,203	31.37%	\$ 385,203	0.00%
Services & Materials	731	19,443	2,101	9,640	9,640	0.00%	9,640	0.00%
Adopted Tier 1 Funding *					143,486		143,486	
Total Expenditures	\$ 185,121	\$ 253,499	\$ 257,593	\$ 302,850	\$ 538,329	77.75%	\$ 538,329	0.00%
Annual Percentage Change		36.94%	1.61%	19.47%	77.75%		0.00%	

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

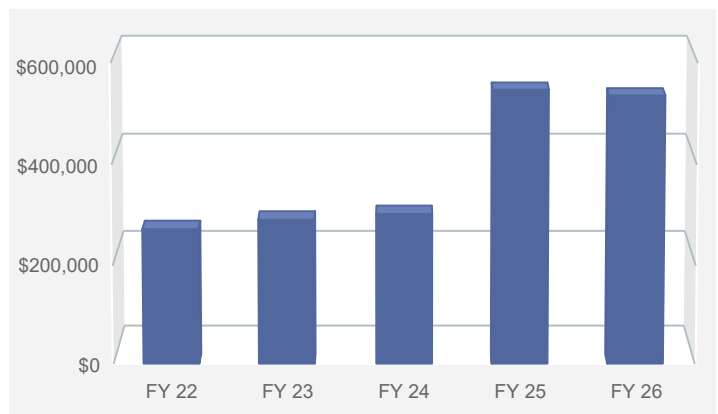
Mayor and Council Financial Summary

All Funding Sources	Division: District 5
Mission Statement	Five-Year Expenditures

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 History

Expenditure Category	Audited Actual			Budget				
	FY 22	FY 23	Est. Actual FY 24	Adopted FY 24	Adopted FY 25	% Change From PY	Adopted FY 26	% Change From PY
Salaries & Benefits**	\$ 262,966	\$ 281,082	\$ 286,366	\$ 293,210	\$ 397,203	35.47%	\$ 385,203	(3.02%)
Services & Materials	8,940	9,572	3,438	9,640	9,640	0.00%	9,640	0.00%
Adopted Tier 1 Funding *					143,486		143,486	
Total Expenditures	\$ 271,906	\$ 290,654	\$ 289,804	\$ 302,850	\$ 550,329	81.72%	\$ 538,329	(2.18%)
Annual Percentage Change		6.90%	(0.29%)	4.20%	81.72%		(2.18%)	

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

Mayor and Council Financial Summary

All Funding Sources

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.

Division: District 6

Five-Year Expenditures

Fiscal Year	Expenditure (\$)
FY 22	175,000
FY 23	180,000
FY 24	320,000
FY 25	550,000
FY 26	550,000

Five Year History

Expenditure Category	Audited Actual			Budget				
	FY 22	FY 23	Est. Actual FY 24	Adopted FY 24	Adopted FY 25	% Change From PY	Adopted FY 26	% Change From PY
Salaries & Benefits**	\$ 150,855	\$ 153,530	\$ 167,430	\$ 293,210	\$ 385,203	31.37%	\$ 385,203	0.00%
Services & Materials	6,402	6,009	3,267	9,640	9,640	0.00%	9,640	0.00%
Adopted Tier 1 Funding *					143,486		143,486	
Total Expenditures	\$ 157,257	\$ 159,539	\$ 170,697	\$ 302,850	\$ 538,329	77.75%	\$ 538,329	0.00%
Annual Percentage Change		1.45%	6.99%	89.83%	77.75%		0.00%	

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

Mayor and Council Financial Summary

All Funding Sources

Mission Statement

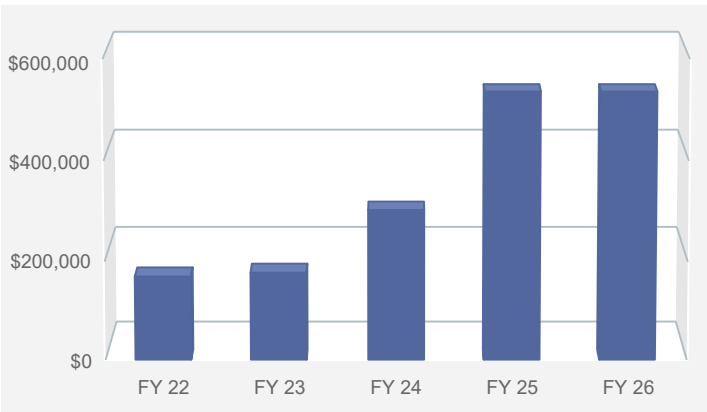
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Selected Service Objectives

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

Division: District 7

Five-Year Expenditures



Five Year History

Expenditure Category	Audited Actual			Budget				
	FY 22	FY 23	Est. Actual FY 24	Adopted FY 24	Adopted FY 25	% Change From PY	Adopted FY 26	% Change From PY
Salaries & Benefits**	\$ 164,890	\$ 170,431	\$ 141,624	\$ 293,210	\$ 385,203	31.37%	\$ 385,203	0.00%
Services & Materials	4,002	4,430	4,326	9,640	9,640	0.00%	9,640	0.00%
Adopted Tier 1 Funding *					143,486		143,486	
Total Expenditures	\$ 168,892	\$ 174,861	\$ 145,950	\$ 302,850	\$ 538,329	77.75%	\$ 538,329	0.00%
Annual Percentage Change		3.53%	(16.53%)	73.19%	77.75%		0.00%	

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

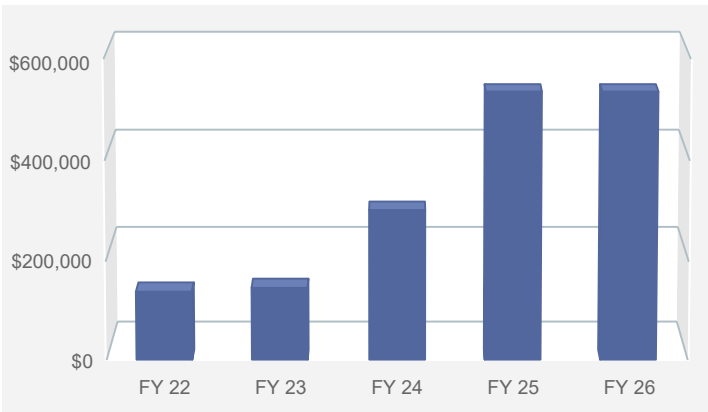
Mayor and Council Financial Summary

All Funding Sources	Division: District 8
Mission Statement	Five-Year Expenditures

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 History

Expenditure Category	Audited Actual			Budget				
	FY 22	FY 23	Est. Actual FY 24	Adopted FY 24	Adopted FY 25	% Change From PY	Adopted FY 26	% Change From PY
Salaries & Benefits**	\$ 137,945	\$ 144,269	\$ 156,976	\$ 293,210	\$ 385,203	31.37%	\$ 385,203	0.00%
Services & Materials	1,325	958	2,234	9,640	9,640	0.00%	9,640	0.00%
Adopted Tier 1 Funding *					143,486		143,486	
Total Expenditures	\$ 139,270	\$ 145,227	\$ 159,210	\$ 302,850	\$ 538,329	77.75%	\$ 538,329	0.00%
Annual Percentage Change		4.28%	9.63%	108.54%	77.75%		0.00%	

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

Mayor and Council Financial Summary

All Funding Sources

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.

Division: Council Offices

Five-Year Expenditures

Fiscal Year	Expenditure (\$)
FY 22	1,050,000
FY 23	1,150,000
FY 24	1,100,000
FY 25	1,300,000
FY 26	1,300,000

Five Year History

Expenditure Category	Audited Actual			Budget				
	FY 22	FY 23	Est. Actual FY 24	Adopted FY 24	Adopted FY 25	% Change From PY	Adopted FY 26	% Change From PY
Salaries & Benefits**	\$ 765,399	\$ 871,831	\$ 914,621	\$ 803,252	\$ 1,020,093	27.00%	\$ 1,035,040	1.47%
Internal Services & All Other Adopted Tier 1 Funding *	256,037	256,037	256,033	256,037	246,829	(3.60%)	246,829	0.00%
Total Expenditures	\$ 1,021,436	\$ 1,127,868	\$ 1,170,654	\$1,059,289	\$ 1,266,922	19.60%	\$ 1,281,869	1.18%
Annual Percentage Change		10.42%	3.79%	(6.08%)	19.60%		1.18%	

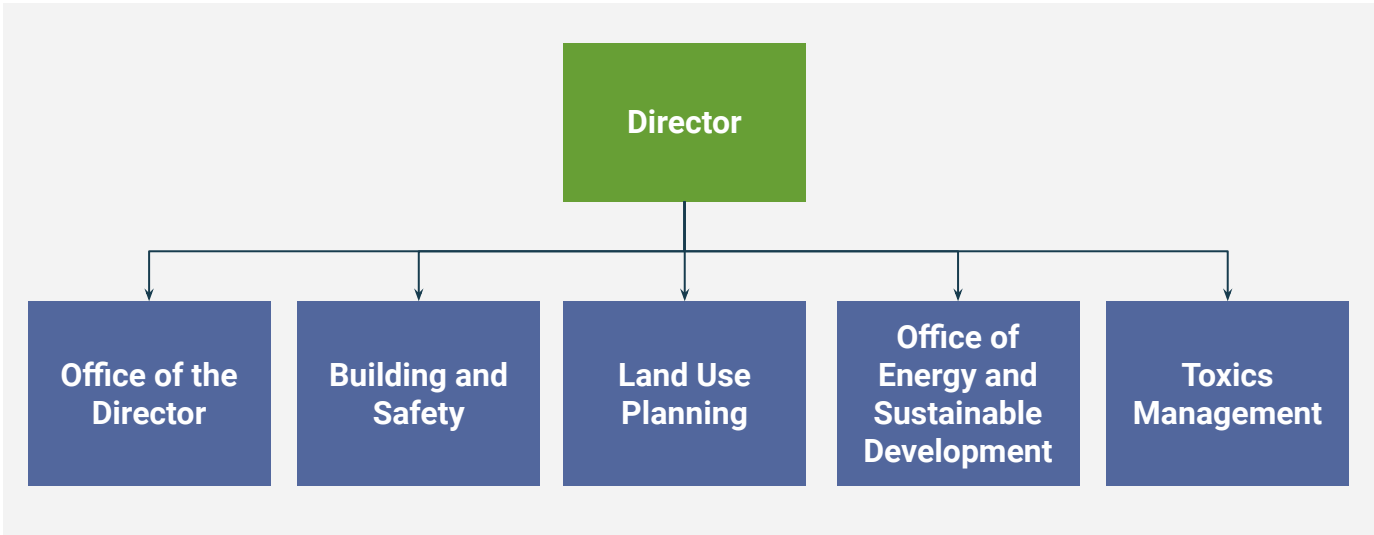
** FY 2025 and FY 2026 Salaries and Benefits, the amounts include General Fund salary savings target.

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.
- ▶ **Overtaken 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 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Est. Actual	FY 2025 Adopted	FY 2026 Adopted
EXPENDITURES						
By Type:						
Salaries & Benefits	15,787,928	17,054,384	20,940,050	18,696,693	22,395,541	22,841,585
Services & Materials	3,128,762	3,355,273	6,360,585	4,057,551	6,484,236	6,172,285
Capital Outlay	-	116,023	-	13,371	195,000	10,000
Internal Services & All Other	3,516,950	3,622,698	3,966,530	3,803,774	4,232,946	4,244,804
Adopted Tier 1 Funding *					72,000	
	22,433,640	24,148,378	31,267,165	26,571,389	33,379,723	33,268,674
By Division:						
Office of Plan. & Dev Dir	3,083,181	3,036,064	5,126,290	3,346,453	5,980,879	5,786,868
Toxics Management	1,111,042	1,289,075	1,453,540	1,359,301	1,613,075	1,615,482
Energy & Sustainable Dev	1,364,763	1,753,950	1,914,842	1,997,199	2,087,915	2,120,268
Land Use Planning	5,459,645	6,459,873	8,341,497	6,668,519	8,521,189	8,655,834
Building & Safety	11,415,009	11,609,416	14,430,996	13,199,917	15,104,665	15,090,222
Adopted Tier 1 Funding *					72,000	
	22,433,640	24,148,378	31,267,165	26,571,389	33,379,723	33,268,674
By Fund:						
GF - Discretionary	2,629,758	2,924,669	3,277,247	3,160,621	3,745,099	3,802,945
Climate Equity Action	-	191,346	-	194,383	-	-
Rental Housing Safety Prog	1,485,638	1,952,592	2,356,542	1,855,333	2,657,072	2,627,557
Park Tax	38,689	42,014	45,306	44,031	49,573	50,615
One-Time Grant:No Cap Exp	331,091	19,032	60,094	118,295	68,008	70,877
FEMA	721,935	718,437	959,326	789,985	657,133	657,133
Capital Improvements	22,295	22,993	28,106	19,460	30,707	31,181
Zero Waste	48,375	50,843	100,777	88,117	107,423	110,398
Sanitary Sewer Operation	42,465	47,205	50,738	49,526	54,494	55,559
Clean Storm Water	134,460	165,537	197,492	167,248	188,490	194,324
Permit Service Center	16,332,046	17,283,467	23,360,447	19,336,367	24,800,520	24,733,490
Unified Program (CUPA)	646,888	730,243	831,090	748,023	949,204	934,595
Adopted Tier 1 Funding *					72,000	
	22,433,640	24,148,378	31,267,165	26,571,389	33,379,723	33,268,674

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

Performance Measures Summary

The below table summarizes the Planning and Development Department's performance measures. More detailed information is available in the Performance Measures appendix to this document.

Measure	Description	Target	Actual	Tracking
Percent customer satisfaction	• Percent of respondents who visited the City website prior to visiting the Permit Service Center (PSC) • Percent who felt the web site adequately prepared them for visit • Percent who felt they received professional and courteous service	▲	• 84% visit website • 68% felt adequately prepared • 81% received courteous service	●
Turnaround time: Land Use Permits	Administrative Use Permits (AUPs), complex, medium, or simple: • Total time to get from application to completion to staff approval; and • Percent that get from completion to staff approval in under two months	▼	• Complex AUPs: 2.62 months 44% in less than 2 months • Medium-complexity AUPs: 2 months 50% in less than 3.20 months • Simple AUPs 2.11 months 53% in less than 2 months	●
Turnaround time: Building Permit Plan Check Process	For building permit plan checks, the total amount of time for staff to process, on average, regardless of complexity or need for multiple resubmittals	▼	• 21.16 days	●

● Meeting/exceeding target

● Near target

● Not meeting target

▲ Target is to increase numbers/percentages

▼ Target is to decrease numbers/percentages

Planning & Development Financial Summary

All Funding Sources

Mission Statement

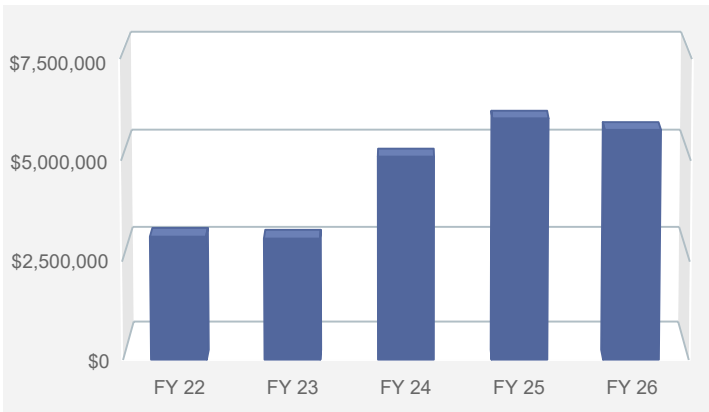
The mission of the Planning & Development is to enhance safety, livability and resilience in the built environment and to work with the community to promote and protect Berkeley’s distinctive neighborhoods, vibrant commercial areas, unique character and natural resources for current and future generations.

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.

Division: Office of Plan. & Dev Dir

Five-Year Expenditures



Five Year History

Expenditure Category	Audited Actual			Budget				
	FY 22	FY 23	Est. Actual FY 24	Adopted FY 24	Adopted FY 25	% Change From PY	Adopted FY 26	% Change From PY
Salaries & Benefits**	\$ 1,048,943	\$ 1,277,360	\$ 1,392,307	\$ 1,325,097	\$ 1,859,120	40.30%	\$ 1,911,672	2.83%
Services & Materials	22,315	25,536	212,818	2,037,970	2,036,720	(0.06%)	1,786,720	(12.27%)
Internal Services & All Other	2,011,923	1,733,168	1,741,328	1,763,223	2,085,039	18.25%	2,088,476	0.16%
Adopted Tier 1 Funding *					72,000			
Total Expenditures	\$ 3,083,181	\$ 3,036,064	\$ 3,346,453	\$ 5,126,290	\$ 6,052,879	18.08%	\$ 5,786,868	(4.39%)
Annual Percentage Change		(1.53%)	10.22%	68.85%	18.08%		(4.39%)	

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

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

Planning & Development Financial Summary

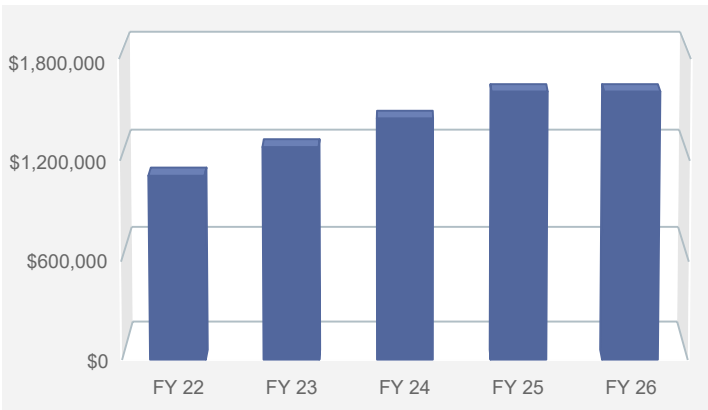
All Funding Sources Mission Statement

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.

Division: Toxics Management Five-Year Expenditures



Five Year History

Expenditure Category	Audited Actual			Budget				
	FY 22	FY 23	Est. Actual FY 24	Adopted FY 24	Adopted FY 25	% Change From PY	Adopted FY 26	% Change From PY
Salaries & Benefits**	\$ 952,803	\$ 1,085,870	\$ 1,146,581	\$ 1,221,724	\$ 1,333,873	9.18%	\$ 1,369,654	2.68%
Services & Materials	26,635	34,110	39,826	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	172,894	182,345	180,131	(1.21%)	181,757	0.90%
Adopted Tier 1 Funding *								
Total Expenditures	\$ 1,111,042	\$ 1,289,075	\$ 1,359,301	\$ 1,453,540	\$ 1,613,075	10.98%	\$ 1,615,482	0.15%
Annual Percentage Change		16.02%	5.45%	12.76%	10.98%		0.15%	

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

Planning & Development Financial Summary

All Funding Sources

Mission Statement

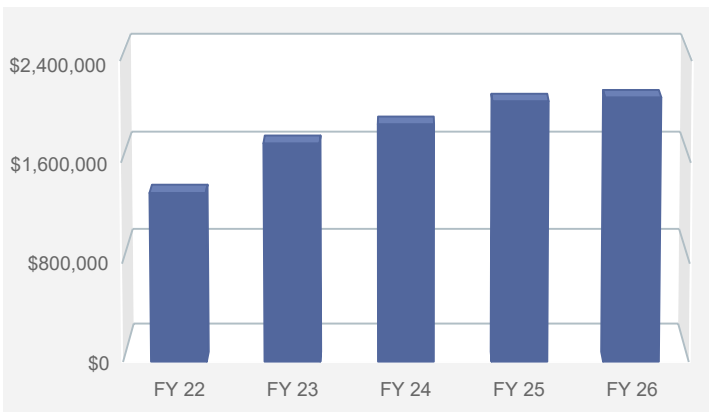
The mission of the Planning & Development is to enhance safety, livability and resilience in the built environment and to work with the community to promote and protect Berkeley’s distinctive neighborhoods, vibrant commercial areas, unique character and natural resources for current and future generations.

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.

Division: Energy & Sustainable Dev

Five-Year Expenditures



Five Year History

Expenditure Category	Audited Actual			Budget				
	FY 22	FY 23	Est. Actual FY 24	Adopted FY 24	Adopted FY 25	% Change From PY	Adopted FY 26	% Change From PY
Salaries & Benefits**	\$ 1,269,757	\$ 1,416,060	\$ 1,509,828	\$ 1,574,704	\$ 1,731,903	9.98%	\$ 1,763,896	1.85%
Services & Materials	40,435	259,656	401,745	250,644	265,794	6.04%	265,794	0.00%
Internal Services & All Other	54,571	78,234	85,626	89,494	90,218	0.81%	90,578	0.40%
Adopted Tier 1 Funding *								
Total Expenditures	\$ 1,364,763	\$ 1,753,950	\$ 1,997,199	\$ 1,914,842	\$ 2,087,915	9.04%	\$ 2,120,268	1.55%
Annual Percentage Change		28.52%	13.87%	9.17%	9.04%		1.55%	

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

Planning & Development Financial Summary

All Funding Sources

Mission Statement

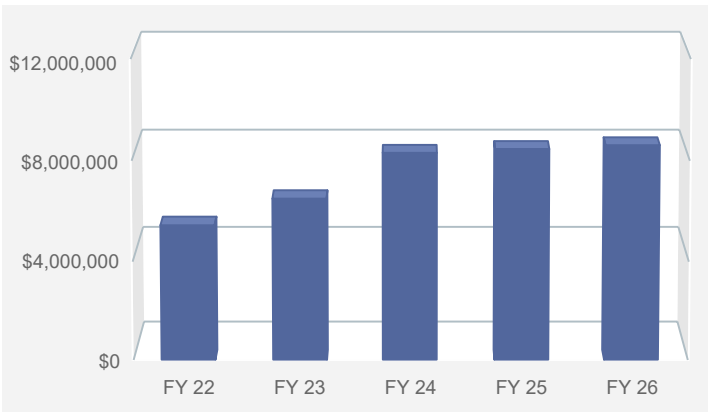
The mission of the Planning & Development is to enhance safety, livability and resilience in the built environment and to work with the community to promote and protect Berkeley’s distinctive neighborhoods, vibrant commercial areas, unique character and natural resources for current and future generations.

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.

Division: Land Use Planning

Five-Year Expenditures



Five Year History

Expenditure Category	Audited Actual			Budget				
	FY 22	FY 23	Est. Actual FY 24	Adopted FY 24	Adopted FY 25	% Change From PY	Adopted FY 26	% Change From PY
Salaries & Benefits**	\$ 4,195,206	\$ 4,750,393	\$ 5,270,937	\$ 6,386,243	\$ 6,582,352	3.07%	\$ 6,744,324	2.46%
Services & Materials	881,320	1,184,152	818,123	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	579,459	695,354	643,937	(7.39%)	651,610	1.19%
Adopted Tier 1 Funding *								
Total Expenditures	\$ 5,459,645	\$ 6,459,873	\$ 6,668,519	\$ 8,341,497	\$ 8,521,189	2.15%	\$ 8,655,834	1.58%
Annual Percentage Change		18.32%	3.23%	29.13%	2.15%		1.58%	

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

Planning & Development Financial Summary

All Funding Sources

Mission Statement

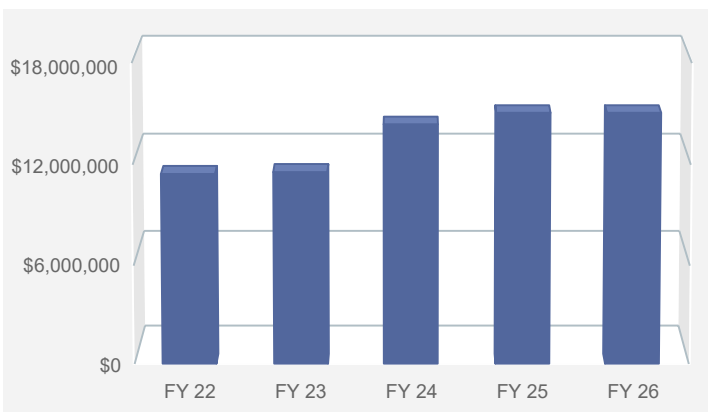
The mission of the Planning & Development is to enhance safety, livability and resilience in the built environment and to work with the community to promote and protect Berkeley's distinctive neighborhoods, vibrant commercial areas, unique character and natural resources for current and future generations.

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.

Division: Building & Safety

Five-Year Expenditures



Five Year History

Expenditure Category	Audited Actual		Est. Actual FY 24	Budget				
	FY 22	FY 23		Adopted FY 24	Adopted FY 25	% Change From PY	Adopted FY 26	% Change From PY
Salaries & Benefits**	\$ 8,321,219	\$ 8,524,701	\$ 9,377,040	\$ 10,432,282	\$ 10,888,293	4.37%	\$ 11,052,039	1.50%
Services & Materials	2,158,057	1,851,819	2,585,039	2,762,600	2,857,751	3.44%	2,795,800	(2.17%)
Capital Outlay	-	116,023	13,371	-	125,000	0.00%	10,000	(92.00%)
Internal Services & All Other	935,733	1,116,873	1,224,467	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	\$ 13,199,917	\$ 14,430,996	\$ 15,104,665	4.67%	\$ 15,090,222	(0.10%)
Annual Percentage Change		1.70%	13.70%	24.30%	4.67%		(0.10%)	

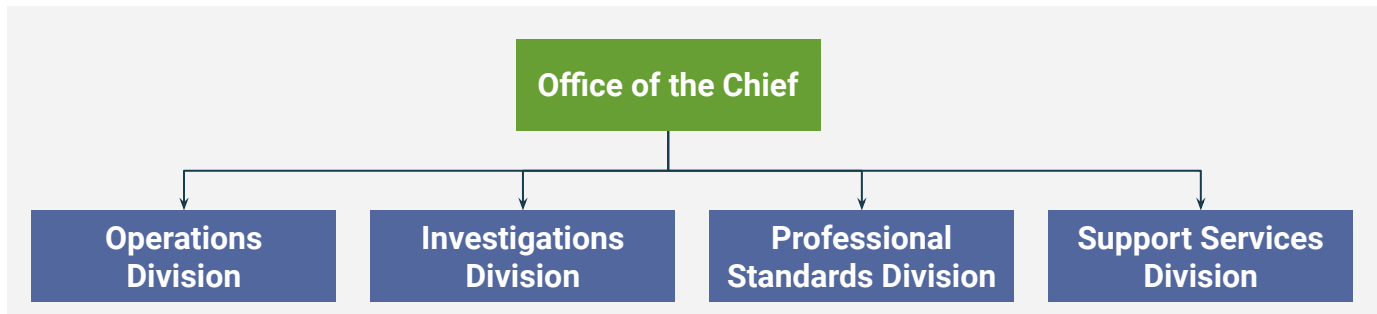
** FY 2025 and FY 2026 Salaries and Benefits, the amounts include General Fund salary savings target.

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 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Est. Actual	FY 2025 Adopted	FY 2026 Adopted
EXPENDITURES						
By Type:						
Salaries & Benefits	73,681,456	79,711,391	79,017,736	80,082,652	82,640,258	86,126,405
Services & Materials	3,566,370	4,199,734	3,163,071	4,627,596	3,163,071	3,163,071
Capital Outlay	53,416	83,877	902,361	573,200	902,361	902,361
Internal Services & All Other	5,452,509	5,677,152	5,104,992	5,948,106	4,605,760	4,605,760
Adopted Tier 1 Funding *					375,000	425,000
	82,753,751	89,672,154	88,188,160	91,231,554	91,686,450	95,222,597
By Division:						
Office of the Police Chief	4,423,285	4,700,746	415,114	5,535,270	(1,814,296)	(2,074,429)
Police Operations	41,679,511	46,205,688	48,430,965	45,689,775	50,493,898	53,346,560
Police Investigations	17,138,493	17,981,709	17,222,777	18,050,039	20,276,304	20,807,528
Professional Standards	3,911,616	3,961,399	3,240,616	4,467,950	4,002,539	4,038,150
Support Services	15,600,846	16,822,612	18,878,688	17,488,520	18,353,005	18,679,788
Adopted Tier 1 Funding *					375,000	425,000
	82,753,751	89,672,154	88,188,160	91,231,554	91,686,450	95,222,597
By Fund:						
GF - Discretionary	77,916,631	84,895,063	83,606,569	86,466,335	86,427,222	89,849,213
Asset Forfeiture	52,176	1,029	201,000	94,910	201,000	201,000
State Proposition 172	908,527	974,520	442,387	1,177,203	446,693	448,975
City Optional Public Safety	137,440	40,992	272,292	80,405	272,394	272,448
OTS DUI Enforsmt Educ Prg	88,899	183,248	137,060	234,531	145,074	149,321
Alcoholic Bev Ctr Ots/Uc	21,866	41,468	55,639	-	58,644	60,237
One-Time Grant:No Cap Exp	110,773	244,162	-	150,791	-	-
JAG Grant	-	97,166	55,650	59,292	58,989	60,759
Parking Meter Fund	3,517,439	3,194,506	3,417,563	2,968,087	3,701,434	3,755,644
Adopted Tier 1 Funding *					375,000	425,000
	82,753,751	89,672,154	88,188,160	91,231,554	91,686,450	95,222,597

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

Performance Measures Summary

The below table summarizes the Police Department's performance measures. More detailed information is available in the Performance Measures appendix to this document.

Measure	Description	Target	Actual	Tracking
Safer streets through reduction in deaths and accidents relating to vehicles/ bicycles	• Number of deaths relating to vehicles/ bicycles • Number of accidents relating to vehicles/ bicycles	▼	• 0 deaths • 873 accidents (665 vehicle, 110 bicycle, 99 pederstrian))	Deaths decreased. Overall accidents increased.
Home Deot.\\ctive of the overall community	Police Department demographic information compared to community information	Parity	The department is within 15.9% of parity for race, but not for gender: • 85.0% male, 15.0% female • 14.1% Black, 10.7% Hispanic, 60.4% White	●
Incidents of use of force	Number of uses of force; in comparison to calls for service, and, in comparison to arrests	▼	Use of force compared to 2022, In 2023, the Berkeley Police Department used reportale force in just 0.05% of the 63,791 total calls for service.	
External personnel complaints	Number of external personnel complaints made against the Department, compared to number of Calls for Service	▼	• 36 complaints; 63,791 calls for service	●
Commendations	Number of commendations the Department receives	▲	• 13 commendations	●

● Meeting/exceeding target

● Near target

● Not meeting target

▲ Target is to increase numbers/percentages

▼ Target is to decrease numbers/percentages

Police Financial Summary

All Funding Sources

Mission Statement

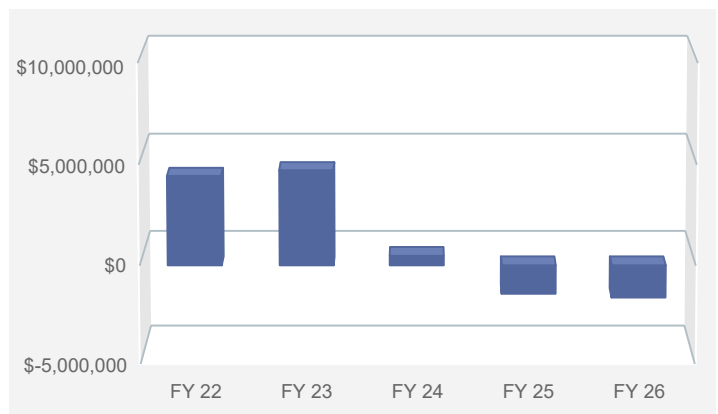
The mission of the Police is to safeguard our diverse community through proactive law enforcement and problem solving, treating all people with dignity and respect.

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.

Division: Office of the Police Chief

Five-Year Expenditures



Five Year History

Expenditure Category	Audited Actual			Budget				
	FY 22	FY 23	Est. Actual FY 24	Adopted FY 24	Adopted FY 25	% Change From PY	Adopted FY 26	% Change From PY
Salaries & Benefits**	\$ 1,666,588	\$ 1,882,646	\$ 2,411,947	\$(2,695,950)	\$(4,426,128)	64.18%	\$ (4,686,261)	5.88%
Services & Materials	56,622	118,025	197,326	210,989	210,989	0.00%	210,989	0.00%
Internal Services & All Other	2,700,075	2,700,075	2,925,997	2,900,075	2,400,843	(17.21%)	2,400,843	0.00%
Adopted Tier 1 Funding *					375,000		425,000	
Total Expenditures	\$ 4,423,285	\$ 4,700,746	\$ 5,535,270	\$ 415,114	\$(1,439,296)	(446.72%)	\$ (1,649,429)	14.60%
Annual Percentage Change		6.27%	17.75%	(91.17%)	(446.72%)		14.60%	

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

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

Police Financial Summary

All Funding Sources

Mission Statement

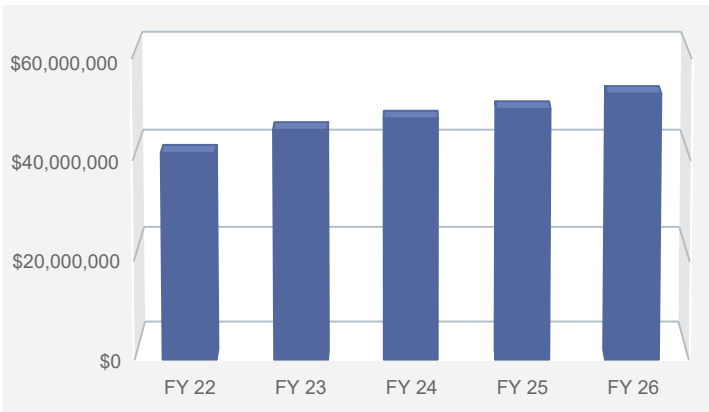
The mission of the Police is to safeguard our diverse community through proactive law enforcement and problem solving, treating all people with dignity and respect.

Selected Service Objectives

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

Division: Police Operations

Five-Year Expenditures



Five Year History

Expenditure Category	Audited Actual			Budget				
	FY 22	FY 23	Est. Actual FY 24	Adopted FY 24	Adopted FY 25	% Change From PY	Adopted FY 26	% Change From PY
Salaries & Benefits**	\$ 40,686,854	\$ 45,091,388	\$ 44,391,000	\$ 48,026,003	\$ 50,088,936	4.30%	\$ 52,941,598	5.70%
Services & Materials	992,657	1,114,300	1,262,327	376,152	376,152	0.00%	376,152	0.00%
Capital Outlay	-	-	36,448	28,810	28,810	0.00%	28,810	0.00%
Adopted Tier 1 Funding *								
Total Expenditures	\$ 41,679,511	\$ 46,205,688	\$ 45,689,775	\$ 48,430,965	\$ 50,493,898	4.26%	\$ 53,346,560	5.65%
Annual Percentage Change		10.86%	(1.12%)	4.82%	4.26%		5.65%	

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

Police Financial Summary

All Funding Sources

Mission Statement

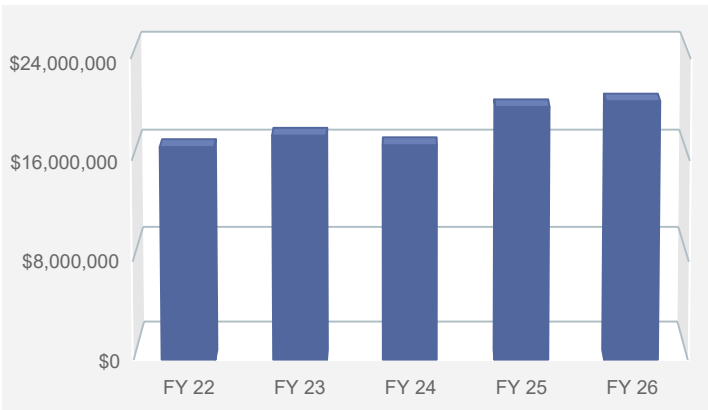
The mission of the Police is to safeguard our diverse community through proactive law enforcement and problem solving, treating all people with dignity and respect.

Selected Service Objectives

- 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.

Division: Police Investigations

Five-Year Expenditures



Five Year History

Expenditure Category	Audited Actual		Est. Actual FY 24	Budget				
	FY 22	FY 23		Adopted FY 24	Adopted FY 25	% Change From PY	Adopted FY 26	% Change From PY
Salaries & Benefits**	\$ 15,747,937	\$ 16,456,646	\$ 16,444,969	\$ 15,436,007	\$ 18,489,534	19.78%	\$ 19,020,758	2.87%
Services & Materials	897,573	967,163	1,068,508	1,265,665	1,265,665	0.00%	1,265,665	0.00%
Capital Outlay	53,416	83,877	73,549	115,350	115,350	0.00%	115,350	0.00%
Internal Services & All Other	439,567	474,023	463,013	405,755	405,755	0.00%	405,755	0.00%
Adopted Tier 1 Funding *								
Total Expenditures	\$ 17,138,493	\$ 17,981,709	\$ 18,050,039	\$ 17,222,777	\$ 20,276,304	17.73%	\$ 20,807,528	2.62%
Annual Percentage Change		4.92%	0.38%	(4.22%)	17.73%		2.62%	

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

Police Financial Summary

All Funding Sources

Mission Statement

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

Selected Service Objectives

- 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.

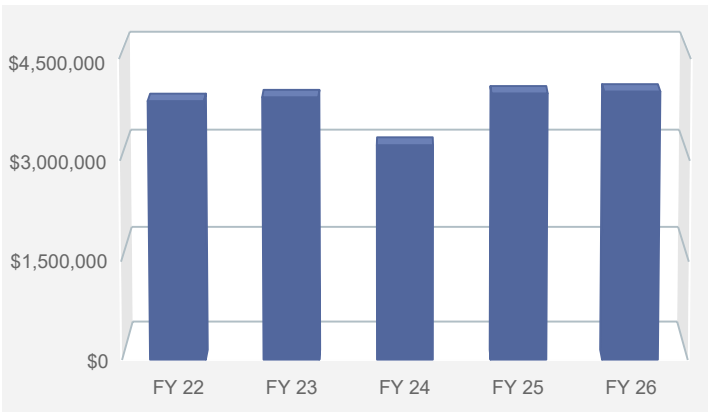
Five Year History

Expenditure Category	Audited Actual			Budget				
	FY 22	FY 23	Est. Actual FY 24	Adopted FY 24	Adopted FY 25	% Change From PY	Adopted FY 26	% Change From PY
Salaries & Benefits**	\$ 3,136,374	\$ 3,288,885	\$ 3,587,378	\$2,668,460	\$ 3,430,383	28.55%	\$ 3,465,994	1.04%
Services & Materials	775,242	672,514	880,572	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	\$ 4,467,950	\$3,240,616	\$ 4,002,539	23.51%	\$ 4,038,150	0.89%
Annual Percentage Change		1.27%	12.79%	(18.20%)	23.51%		0.89%	

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

Division: Professional Standards

Five-Year Expenditures



Police Financial Summary

All Funding Sources

Mission Statement

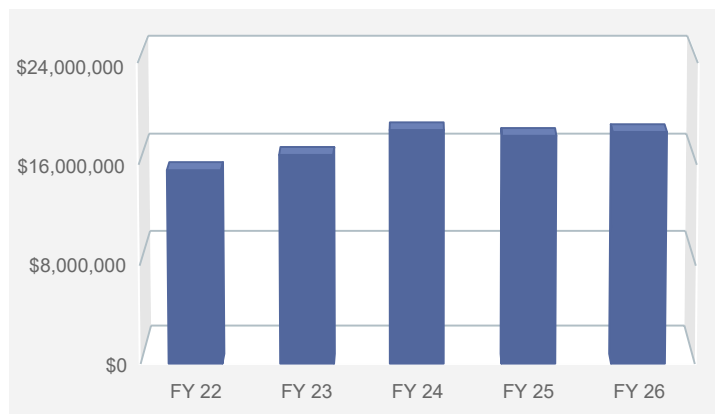
The mission of the Police is to safeguard our diverse community through proactive law enforcement and problem solving, treating all people with dignity and respect.

Selected Service Objectives

- 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.

Division: Support Services

Five-Year Expenditures



Five Year History

Expenditure Category	Audited Actual			Budget				
	FY 22	FY 23	Est. Actual FY 24	Adopted FY 24	Adopted FY 25	% Change From PY	Adopted FY 26	% Change From PY
Salaries & Benefits**	\$ 12,443,703	\$ 12,991,826	\$ 13,247,358	\$ 15,583,216	\$ 15,057,533	(3.37%)	\$ 15,384,316	2.17%
Services & Materials	844,276	1,327,732	1,218,863	741,662	741,662	0.00%	741,662	0.00%
Capital Outlay	-	-	463,203	754,648	754,648	0.00%	754,648	0.00%
Internal Services & All Other	2,312,867	2,503,054	2,559,096	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	\$ 17,488,520	\$ 18,878,688	\$ 18,353,005	(2.78%)	\$ 18,679,788	1.78%
Annual Percentage Change		7.83%	3.96%	12.22%	(2.78%)		1.78%	

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

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 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Est. Actual	FY 2025 Adopted	FY 2026 Adopted
EXPENDITURES						
By Type:						
Salaries & Benefits	652,028	555,947	926,442	692,125	1,245,033	1,284,306
Services & Materials	76,793	263,261	126,136	431,815	126,136	126,136
Internal Services & All Other	79,773	90,099	90,015	88,548	113,678	113,678
Adopted Tier 1 Funding *					171,022	174,297
	808,594	909,307	1,142,593	1,212,488	1,655,869	1,698,417
By Division:						
Undefined	808,594	909,307	1,142,593	1,212,488	1,484,847	1,524,120
Adopted Tier 1 Funding *					171,022	174,297
	808,594	909,307	1,142,593	1,212,488	1,655,869	1,698,417
By Fund:						
GF - Discretionary	808,594	909,307	1,142,593	1,212,488	1,484,847	1,524,120
Adopted Tier 1 Funding *					171,022	174,297
	808,594	909,307	1,142,593	1,212,488	1,655,869	1,698,417

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

Police Accountability Financial Summary

All Funding Sources

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.

Division: Undefined

Five-Year Expenditures

Fiscal Year	Expenditure (\$)
FY 22	~\$900,000
FY 23	~\$1,000,000
FY 24	~\$1,200,000
FY 25	~\$1,700,000
FY 26	~\$1,750,000

Five Year History

Expenditure Category	Audited Actual			Budget				
	FY 22	FY 23	Est. Actual FY 24	Adopted FY 24	Adopted FY 25	% Change From PY	Adopted FY 26	% Change From PY
Salaries & Benefits**	\$ 652,028	\$ 555,947	\$ 692,125	\$ 926,442	\$ 1,245,033	34.39%	\$ 1,284,306	3.15%
Services & Materials	76,793	263,261	431,815	126,136	126,136	0.00%	126,136	0.00%
Internal Services & All Other	79,773	90,099	88,548	90,015	113,678	26.29%	113,678	0.00%
Adopted Tier 1 Funding *					171,022		174,297	
Total Expenditures	\$ 808,594	\$ 909,307	\$ 1,212,488	\$ 1,142,593	\$ 1,655,869	44.92%	\$ 1,698,417	2.57%
Annual Percentage Change		12.46%	33.34%	25.66%	44.92%		2.57%	

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

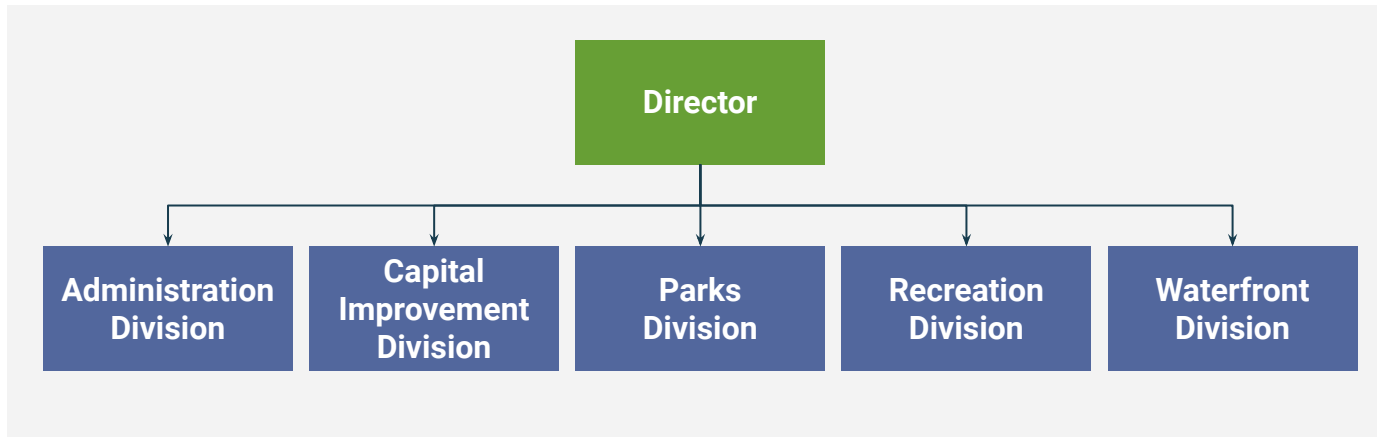
* Includes approved department requests and Council budget referrals; see FY 2025-2026 Adopted Tier 1 Funding Matrix for details.

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 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Est. Actual	FY 2025 Adopted	FY 2026 Adopted
EXPENDITURES						
By Type:						
Salaries & Benefits	20,304,103	21,521,703	23,493,038	22,393,398	24,829,729	25,356,922
Services & Materials	11,831,966	12,174,317	10,237,574	13,402,358	10,176,014	10,353,626
Capital Outlay	27,808,132	7,996,311	13,442,005	7,246,960	4,147,369	3,188,802
Internal Services & All Other	3,590,276	3,885,693	6,566,625	3,928,783	8,324,266	8,813,983
Adopted Tier 1 Funding *					1,189,807	619,997
	63,534,477	45,578,024	53,739,242	46,971,499	48,667,185	48,333,330
By Division:						
PRW - Director	3,268,788	3,518,715	3,848,174	3,499,994	3,712,067	3,864,664
PRW - Parks	11,999,569	11,864,854	12,674,058	12,432,845	14,048,007	14,639,694
PRW - Recreation	29,553,216	13,843,633	11,366,197	11,522,749	11,925,732	12,083,767
PRW - Waterfront	5,062,780	5,438,853	5,729,714	5,514,951	5,936,187	6,052,110
PRW - Capital Improvement	13,650,124	10,911,969	20,121,099	14,000,960	11,855,385	11,073,098
Adopted Tier 1 Funding *					1,189,807	619,997
	63,534,477	45,578,024	53,739,242	46,971,499	48,667,185	48,333,330
By Fund:						
GF - Discretionary	8,757,649	9,693,629	9,359,348	11,388,602	9,625,120	9,719,820
Gilman Sport Field	303,864	288,303	297,279	296,992	318,415	327,550
Playground Camp	23,087,389	6,794,160	3,614,269	3,465,222	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	15,535,040	14,694,064	15,857,357	14,989,039	19,671,951	20,369,958
Miles Lab	514	-	-	114,330	-	-
Measure FF - Public Safety	-	40,000	-	20,615	-	-
Youth Lunch	57,897	64,530	69,820	66,450	111,153	113,153
CA Integrated Waste Mgmt	2,392	682	-	299	-	-
Community Action Program	153	-	-	-	-	-
One-Time Grant:No Cap Exp	402,767	606,807	4,016,809	1,231,066	147,161	149,185
FEMA	-	53,756	-	27,675	-	-
Meas WW - Park Bond - Grant	1,220	-	-	-	-	-
Capital Improvements	323,425	2,084,052	3,710,000	3,747,708	400,000	400,000
Meas T1 - Infrstr and Fac	4,384,663	2,815,428	8,830,488	3,686,954	4,822,365	3,941,804
Zero Waste	180,473	155,498	195,517	35,999	52,403	52,825
Mar - Coastal Conservancy	7,868	-	-	85,957	-	-
Mar - Dept of Boating & Wtrwy	79,160	30,602	-	59,834	-	-
Marina Operations/Maint	8,084,720	8,256,513	7,788,355	7,754,757	8,417,549	8,676,019
Adopted Tier 1 Funding *					1,189,807	619,997
	63,534,477	45,578,024	53,739,242	46,971,499	48,667,185	48,333,330

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

Performance Measures Summary

The below table summarizes the Parks, Recreation and Waterfront Department's performance measures. More detailed information is available in the Performance Measures appendix to this document.

Measure	Description	Target	Actual	Tracking
Number of community contacts	• Number of community communications, including brochures, press releases and flyers	▲	• 54 communications	●
	• Number of, and time spent at, community meetings/pop-ups		• 35 community meetings/pop-ups, 95 hours	●
	• Number of, and time spent at, Commission and Sub-Committee meetings		• 32 Commission and Sub-Committee meetings, 75 hours	●
Tonnage of fire debris removed	Amount of fire fuel debris tonnage removed from the hills	▲	• 327 tons	●

- Meeting/exceeding target
- Near target
- Not meeting target

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

Parks, Recreation & Waterfront Financial Summary

All Funding Sources

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.

Division: PRW - Director

Five-Year Expenditures

Fiscal Year	Expenditure (\$)
FY 22	3,500,000
FY 23	3,700,000
FY 24	4,000,000
FY 25	5,000,000
FY 26	4,600,000

Five Year History

Expenditure Category	Audited Actual			Budget				
	FY 22	FY 23	Est. Actual FY 24	Adopted FY 24	Adopted FY 25	% Change From PY	Adopted FY 26	% Change From PY
Salaries & Benefits**	\$ 1,583,002	\$ 1,598,059	\$ 1,640,661	\$ 1,620,556	\$ 1,181,598	(27.09%)	\$ 1,222,358	3.45%
Services & Materials	206,814	323,234	332,368	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	1,526,965	1,476,066	1,781,417	20.69%	1,893,254	6.28%
Adopted Tier 1 Funding *					1,189,807		619,997	
Total Expenditures	\$ 3,268,788	\$ 3,518,715	\$ 3,499,994	\$ 3,848,174	\$ 4,901,874	27.38%	\$ 4,484,661	(8.51%)
Annual Percentage Change		7.65%	(0.53%)	9.36%	27.38%		(8.51%)	

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

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

Parks, Recreation & Waterfront Financial Summary

All Funding Sources

Mission Statement

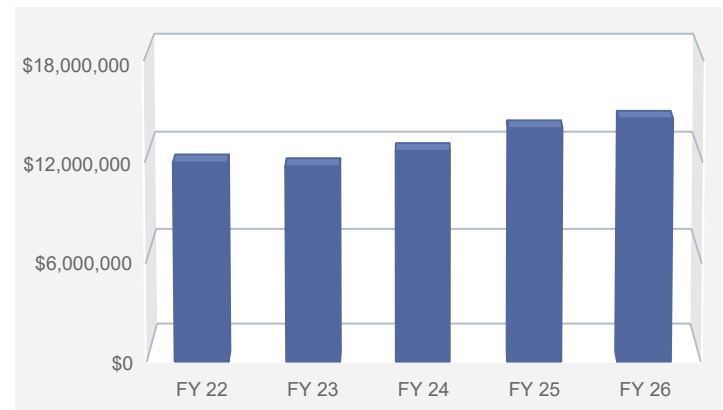
The mission of the Parks, Recreation & Waterfront is committed to administering excellent recreation programs at our community centers, camps, waterfront and parks; maintaining our trees and urban forest, landscaping and infrastructure; and developing capital projects with community input to improve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

Division: PRW - Parks

Five-Year Expenditures



Five Year History

Expenditure Category	Audited Actual			Budget				
	FY 22	FY 23	Est. Actual FY 24	Adopted FY 24	Adopted FY 25	% Change From PY	Adopted FY 26	% Change From PY
Salaries & Benefits**	\$ 8,241,285	\$ 8,115,383	\$ 7,927,813	\$ 8,496,276	\$ 9,508,168	11.91%	\$ 9,728,993	2.32%
Services & Materials	2,781,950	2,682,373	3,333,070	3,285,632	3,401,290	3.52%	3,485,410	2.47%
Capital Outlay	25,000	31,592	106,541	143,004	138,100	(3.43%)	142,243	3.00%
Internal Services & All Other	951,334	1,035,506	1,065,421	749,146	1,000,449	33.55%	1,283,048	28.25%
Adopted Tier 1 Funding *								
Total Expenditures	\$ 11,999,569	\$ 11,864,854	\$ 12,432,845	\$ 12,674,058	\$ 14,048,007	10.84%	\$ 14,639,694	4.21%
Annual Percentage Change		(1.12%)	4.79%	6.82%	10.84%		4.21%	

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

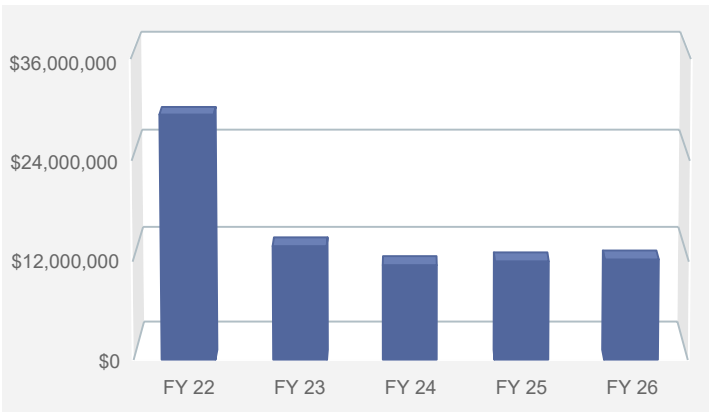
Parks, Recreation & Waterfront Financial Summary

All Funding Sources	Division: PRW - Recreation
Mission Statement	Five-Year Expenditures

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 History

Expenditure Category	Audited Actual			Budget				
	FY 22	FY 23	Est. Actual FY 24	Adopted FY 24	Adopted FY 25	% Change From PY	Adopted FY 26	% Change From PY
Salaries & Benefits**	\$ 6,162,088	\$ 6,940,857	\$ 7,811,262	\$ 8,164,987	\$ 8,251,652	1.06%	\$ 8,384,603	1.61%
Services & Materials	4,553,304	3,664,462	3,558,172	2,902,862	3,491,352	20.27%	3,503,919	0.36%
Capital Outlay	18,792,814	3,181,866	77,239	19,610	73,000	272.26%	18,000	(75.34%)
Internal Services & All Other	45,010	56,448	76,076	278,738	109,728	(60.63%)	177,245	61.53%
Adopted Tier 1 Funding *								
Total Expenditures	\$ 29,553,216	\$ 13,843,633	\$ 11,522,749	\$ 11,366,197	\$ 11,925,732	4.92%	\$ 12,083,767	1.33%
Annual Percentage Change		(53.16%)	(16.76%)	(17.90%)	4.92%		1.33%	

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

Parks, Recreation & Waterfront Financial Summary

All Funding Sources

Mission Statement

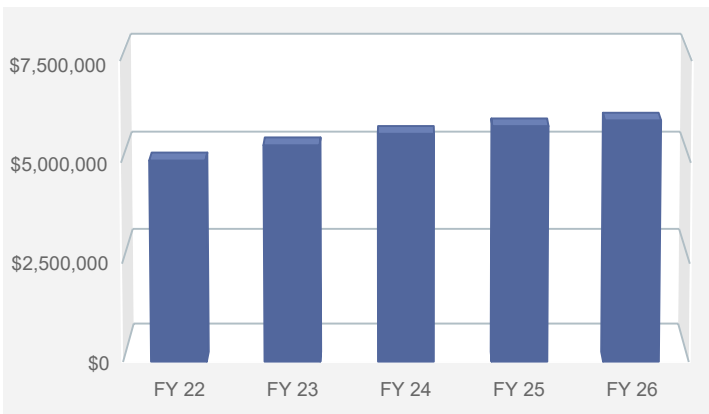
The mission of the Parks, Recreation & Waterfront is committed to administering excellent recreation programs at our community centers, camps, waterfront and parks; maintaining our trees and urban forest, landscaping and infrastructure; and developing capital projects with community input to improve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

Division: PRW - Waterfront

Five-Year Expenditures



Five Year History

Expenditure Category	Audited Actual			Budget				
	FY 22	FY 23	Est. Actual FY 24	Adopted FY 24	Adopted FY 25	% Change From PY	Adopted FY 26	% Change From PY
Salaries & Benefits**	\$ 2,459,431	\$ 2,668,511	\$ 2,732,781	\$ 2,805,537	\$ 3,100,745	10.52%	\$ 3,159,626	1.90%
Services & Materials	1,532,156	1,554,528	1,565,503	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	1,216,667	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	\$ 5,514,951	\$ 5,729,714	\$ 5,936,187	3.60%	\$ 6,052,110	1.95%
Annual Percentage Change		7.43%	1.40%	5.35%	3.60%		1.95%	

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

Parks, Recreation & Waterfront Financial Summary

All Funding Sources

Mission Statement

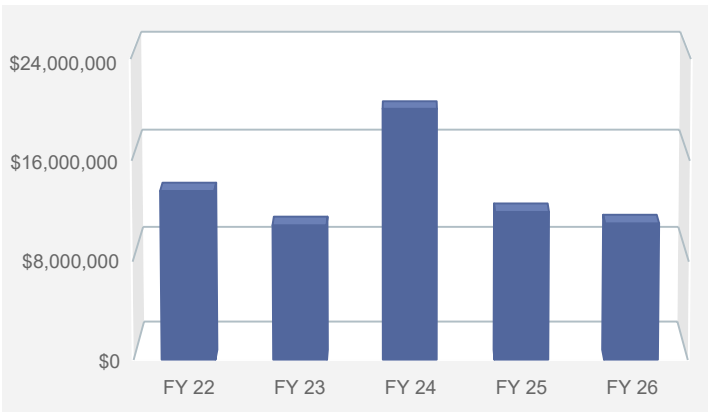
The mission of the Parks, Recreation & Waterfront is committed to administering excellent recreation programs at our community centers, camps, waterfront and parks; maintaining our trees and urban forest, landscaping and infrastructure; and developing capital projects with community input to improve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

Division: PRW - Capital Improvement

Five-Year Expenditures



Five Year History

Expenditure Category	Audited Actual			Budget				
	FY 22	FY 23	Est. Actual FY 24	Adopted FY 24	Adopted FY 25	% Change From PY	Adopted FY 26	% Change From PY
Salaries & Benefits**	\$ 1,858,297	\$ 2,198,893	\$ 2,280,881	\$ 2,405,682	\$ 2,787,566	15.87%	\$ 2,861,342	2.65%
Services & Materials	2,757,742	3,949,720	4,613,245	1,787,081	759,128	(57.52%)	785,512	3.48%
Capital Outlay	8,962,145	4,660,507	7,063,180	13,204,116	3,908,334	(70.40%)	3,000,000	(23.24%)
Internal Services & All Other	71,940	102,849	43,654	2,724,220	4,400,357	61.53%	4,426,244	0.59%
Adopted Tier 1 Funding *								
Total Expenditures	\$ 13,650,124	\$10,911,969	\$ 14,000,960	\$ 20,121,099	\$11,855,385	(41.08%)	\$11,073,098	(6.60%)
Annual Percentage Change		(20.06%)	28.31%	84.39%	(41.08%)		(6.60%)	

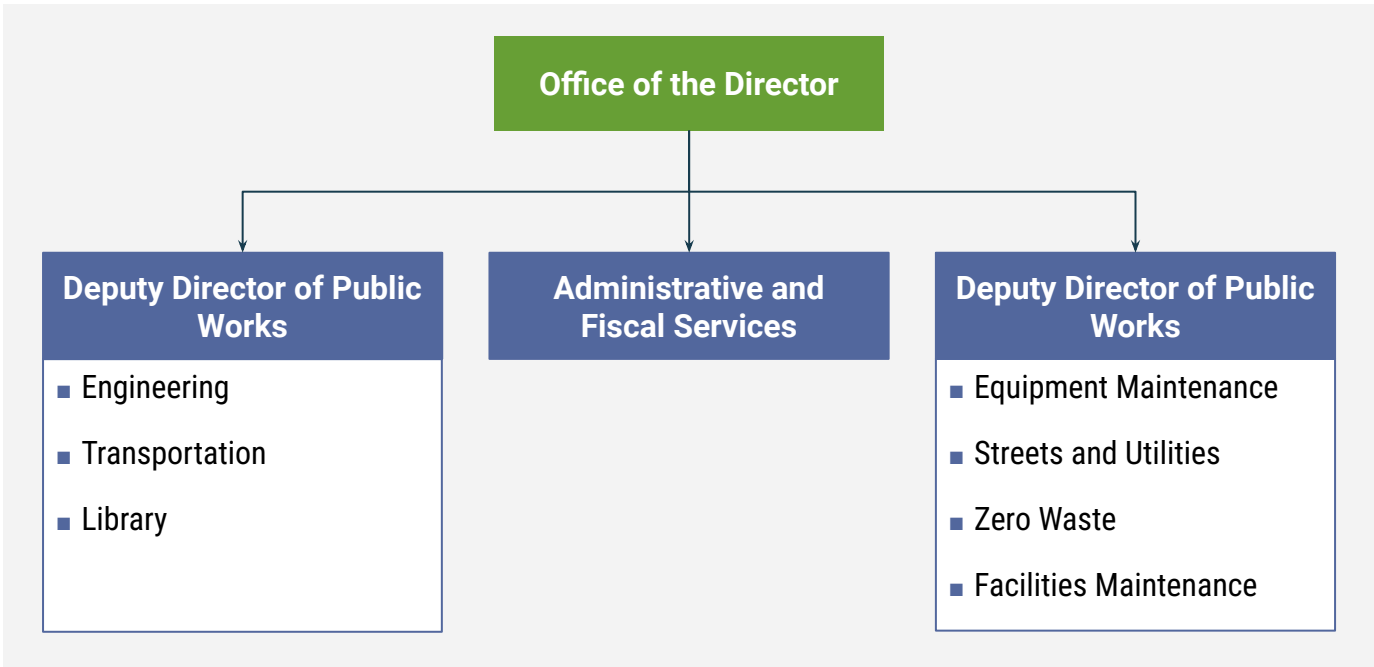
** FY 2025 and FY 2026 Salaries and Benefits, the amounts include General Fund salary savings target.

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 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Est. Actual	FY 2025 Adopted	FY 2026 Adopted
EXPENDITURES						
By Type:						
Salaries & Benefits	50,848,342	52,642,584	59,842,461	51,662,844	66,985,193	68,485,625
Services & Materials	35,343,643	38,703,945	40,411,957	41,590,429	47,473,908	40,684,914
Capital Outlay	34,925,227	19,754,264	68,342,267	33,635,188	62,186,119	52,811,558
Internal Services & All Other	19,639,822	21,911,398	19,729,487	22,453,351	19,870,573	19,899,538
Adopted Tier 1 Funding *					1,085,000	497,000
	140,757,034	133,012,191	188,326,172	149,341,812	197,600,793	182,378,635
By Division:						
PW - Office of PW Director	7,951,562	7,739,484	8,347,759	7,784,455	9,718,103	9,853,443
PW - Transportation	18,239,264	15,554,537	20,611,074	21,865,916	22,218,371	21,286,181
PW - General Engineering	31,460,304	28,524,343	70,197,674	33,457,529	64,248,106	53,867,758
PW - Facilities Mgmt	9,460,278	9,694,346	12,739,171	11,094,406	16,804,564	15,421,840
PW - Streets & Sanitation	15,865,208	16,859,371	17,587,836	15,551,212	18,778,238	19,130,391
PW - Equipment Management	17,420,788	10,754,385	13,901,045	13,691,755	16,029,314	14,662,339
PW - Zero Waste	40,359,630	43,885,725	44,941,613	45,896,539	48,719,097	47,659,683
Adopted Tier 1 Funding *					1,085,000	497,000
	140,757,034	133,012,191	188,326,172	149,341,812	197,600,793	182,378,635
By Fund:						
GF - Discretionary	6,859,825	7,066,623	6,558,530	7,103,920	7,046,369	7,209,627
Library - Tax	134	5,148	15,445	10,661	15,282	15,813
Parking In-Lieu Fee	82,010	-	-	-	-	-
State Transportation Tax	4,306,944	4,778,704	5,868,962	4,695,760	7,954,591	7,764,859
CDBG	-	6,312	-	63,379	-	-
Meas B - Local Streets and RDS	2,531,697	551,926	21,958	522,292	2,007,551	7,551
Meas B - Bike and Pedestrian	182,727	15,443	-	257,193	47,646	-
Meas F - ALA CT VRF ST and RD	587,182	330,530	966,296	499,703	559,718	509,875
Meas BB - Local Streets and RD	4,194,754	5,642,461	10,085,614	7,675,596	9,586,869	7,277,314
Meas BB - Bike and Pedestrian	484,090	490,334	1,484,882	646,210	2,028,132	2,044,674
Park Tax	20,017	6,347	39,996	594	39,996	39,996
Street and Open Space Impr	1,702	-	-	-	-	-
Meas GG - Fire Preparation Tax	625,320	319,140	330,000	367,200	367,200	367,200
Street Lighting	1,345,349	1,436,859	2,823,755	1,976,944	2,858,665	2,860,881
UC Settlement	23,672	146,516	1,300,000	639,408	1,300,000	1,300,000
Private Party Sidewalks	152,915	2,154	100,000	319,359	100,000	100,000
Capital Grants - Federal	172,585	627,331	-	3,280,599	-	-
Capital Grants - State	3,142,789	361,149	750,000	497,347	750,000	750,000
Capital Grants - Local	610,536	313,446	100,000	650,862	100,000	100,000
CA Integrated Waste Mgmt	7,739	14,785	5,244	9,973	5,244	5,244
One-Time Grant:No Cap Exp	183,960	81,026	-	198,551	-	-
MTC	337,801	256,356	752,827	47,494	752,827	752,827
FEMA	3,550	105	-	119	-	-
Alameda County Waste Mgmt	151,804	1,060,349	345,000	348,352	345,000	345,000

Public Works Financial Summary

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Est. Actual	FY 2025 Adopted	FY 2026 Adopted
EXPENDITURES						
State Dept Conserv/Recycling	30,400	21,615	32,000	11,213	32,000	32,000
Caltrans Grant	579,086	40,240	-	30,260	-	-
Capital Improvements	5,558,620	5,919,771	17,668,630	10,370,750	13,936,989	13,875,858
Meas M - ST and WTRSHD Imprv	(84,981)	3,878	-	135,354	-	-
Meas T1 - Infrstr and Fac	2,776,211	3,181,474	9,261,317	1,957,477	5,873,693	963,414
Meas O - Affordable Housing	-	22,128	-	-	-	-
Zero Waste	46,115,204	50,270,034	57,897,191	53,717,008	62,325,398	59,412,227
Marina Operations/Maint	63,008	202,841	239,204	346,511	13,845	13,845
Sanitary Sewer Operation	23,512,606	19,571,205	31,956,017	19,255,935	32,023,282	32,204,479
Private Sewer Lateral	46,923	34,434	52,065	35,019	54,380	54,891
Clean Storm Water	2,311,081	3,642,537	5,891,265	3,252,917	8,873,505	7,729,390
Permit Service Center	1,197,542	1,190,338	1,717,087	1,175,540	1,562,494	1,600,503
Off Street Parking Fund	4,189,745	4,161,085	5,029,070	3,668,176	5,201,084	5,217,331
Parking Meter Fund	4,675,063	3,794,221	4,922,316	4,570,668	4,900,626	4,954,549
Bldg Purchases & Mgmt	1,337,175	1,402,422	2,061,231	1,700,069	2,233,731	2,251,171
Equipment Replacement	10,508,734	3,639,704	6,125,876	5,172,006	6,390,864	6,450,618
Equipment Maintenance	8,365,088	8,408,756	9,296,720	9,880,208	11,551,470	10,134,910
Building Maintenance	3,566,427	3,992,464	4,627,674	4,251,185	5,677,342	5,535,588
Adopted Tier 1 Funding *					1,085,000	497,000
	140,757,034	133,012,191	188,326,172	149,341,812	197,600,793	182,378,635

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

Performance Measures Summary

The below table summarizes the Public Works Department's performance measures. More detailed information is available in the Performance Measures appendix to this document.

Measure	Description	Target	Actual	Tracking
Average days to abate illegal dumping on private property	Average Lagan (service request system) case closed date ⁽¹⁾	▼	• 4.58 days	●
Percent of commute trips by solo occupant vehicle	Calculated as part of the US Census Bureau's American Community Survey	▼	• 33% of commute trips	●
Three year average of fatalities/severe injuries on City streets	Calculated with Statewide Integrated Traffic Records System	▼	• 4.9 fatalities • 49.7 severe injuries	●
Pavement condition index (PCI)	Numerical rating of pavement condition based on type and severity of distress observed	▲	• 56 PCI	●
Percent of waste diverted from landfill	Calculated using CalRecycle's online calculator	▲	• 74% diverted	●

● Meeting/exceeding target

● Near target

● Not meeting target

▲ Target is to increase numbers/percentages

▼ Target is to decrease numbers/percentages

⁽¹⁾ Residential requests are reported to 311 Customer Service and then once a work order is generated it is given to the crew to respond. Data is based on Lagan Case Closed date. These are not encampment cleanups, which instead, occur twice per week and serve several locations.

Public Works Financial Summary

All Funding Sources

Mission Statement

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

Selected Service Objectives

- 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 History

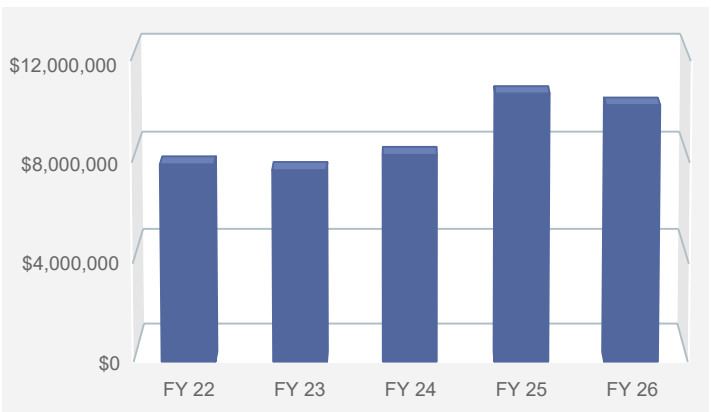
Expenditure Category	Audited Actual			Budget				
	FY 22	FY 23	Est. Actual FY 24	Adopted FY 24	Adopted FY 25	% Change From PY	Adopted FY 26	% Change From PY
Salaries & Benefits**	\$ 3,748,497	\$ 3,754,092	\$ 3,808,474	\$ 4,112,805	\$ 4,998,152	21.53%	\$ 5,127,107	2.58%
Services & Materials	770,546	465,718	433,138	686,645	688,966	0.34%	688,966	0.00%
Capital Outlay	-	-	16,732	7,000	7,000	0.00%	7,000	0.00%
Internal Services & All Other	3,432,519	3,519,674	3,526,111	3,541,309	4,023,985	13.63%	4,030,370	0.16%
Adopted Tier 1 Funding *					1,085,000		497,000	
Total Expenditures	\$ 7,951,562	\$ 7,739,484	\$ 7,784,455	\$ 8,347,759	\$ 10,803,103	29.41%	\$ 10,350,443	(4.19%)
Annual Percentage Change		(2.67%)	0.58%	7.86%	29.41%		(4.19%)	

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

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

Division: PW - Office of PW Director

Five-Year Expenditures



Public Works Financial Summary

All Funding Sources

Mission Statement

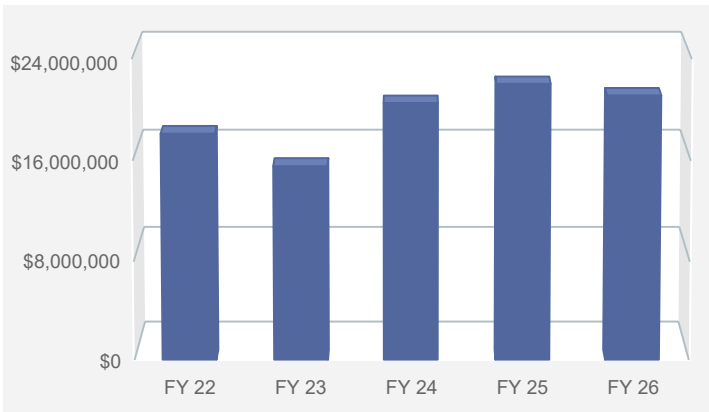
The mission of the Public Works is committed to providing quality services to the Berkeley community with pride, courtesy, and excellence.

Selected Service Objectives

- 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.

Division: PW - Transportation

Five-Year Expenditures



Five Year History

Expenditure Category	Audited Actual			Budget				
	FY 22	FY 23	Est. Actual FY 24	Adopted FY 24	Adopted FY 25	% Change From PY	Adopted FY 26	% Change From PY
Salaries & Benefits**	\$ 6,496,247	\$ 6,400,026	\$ 6,071,430	\$ 8,023,010	\$ 8,989,500	12.05%	\$ 9,152,036	1.81%
Services & Materials	6,101,787	7,215,818	5,779,774	5,894,811	6,359,895	7.89%	5,859,895	(7.86%)
Capital Outlay	4,883,268	1,136,603	9,180,443	5,974,797	6,124,485	2.51%	5,528,285	(9.73%)
Internal Services & All Other	757,962	802,090	834,269	718,456	744,491	3.62%	745,965	0.20%
Adopted Tier 1 Funding *								
Total Expenditures	\$ 18,239,264	\$15,554,537	\$ 21,865,916	\$ 20,611,074	\$ 22,218,371	7.80%	\$21,286,181	(4.20%)
Annual Percentage Change		(14.72%)	40.58%	32.51%	7.80%		(4.20%)	

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

Public Works Financial Summary

All Funding Sources

Mission Statement

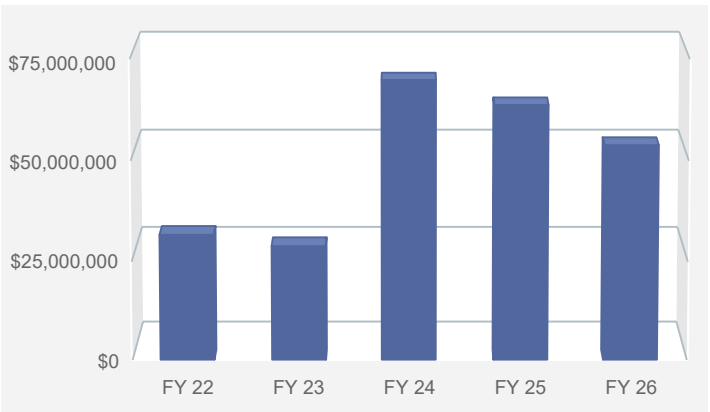
The mission of the Public Works is committed to providing quality services to the Berkeley community with pride, courtesy, and excellence.

Selected Service Objectives

- 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

Division: PW - General Engineering

Five-Year Expenditures



Five Year History

Expenditure Category	Audited Actual			Budget				
	FY 22	FY 23	Est. Actual FY 24	Adopted FY 24	Adopted FY 25	% Change From PY	Adopted FY 26	% Change From PY
Salaries & Benefits**	\$ 6,067,720	\$ 6,987,428	\$ 7,041,676	\$ 8,931,538	\$ 8,335,680	(6.67%)	\$ 8,506,156	2.05%
Services & Materials	3,976,778	4,651,583	4,857,940	3,377,361	4,508,086	33.48%	2,728,905	(39.47%)
Capital Outlay	20,601,568	15,876,929	20,604,788	56,819,070	50,513,234	(11.10%)	41,734,873	(17.38%)
Internal Services & All Other	814,238	1,008,403	953,125	1,069,705	891,106	(16.70%)	897,824	0.75%
Adopted Tier 1 Funding *								
Total Expenditures	\$ 31,460,304	\$28,524,343	\$ 33,457,529	\$ 70,197,674	\$64,248,106	(8.48%)	\$53,867,758	(16.16%)
Annual Percentage Change		(9.33%)	17.29%	146.10%	(8.48%)		(16.16%)	

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

Public Works Financial Summary

All Funding Sources

Mission Statement

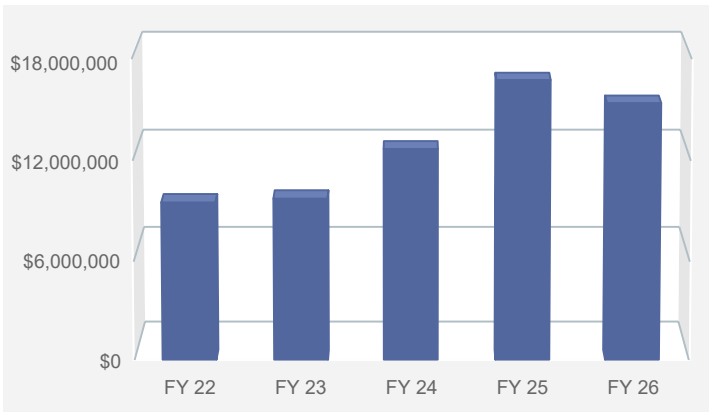
The mission of the Public Works is committed to providing quality services to the Berkeley community with pride, courtesy, and excellence.

Selected Service Objectives

- Maintains 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.

Division: PW - Facilities Mgmt

Five-Year Expenditures



Five Year History

Expenditure Category	Audited Actual			Budget				
	FY 22	FY 23	Est. Actual FY 24	Adopted FY 24	Adopted FY 25	% Change From PY	Adopted FY 26	% Change From PY
Salaries & Benefits**	\$ 4,635,656	\$ 4,786,316	\$ 5,050,056	\$ 6,103,780	\$ 7,518,878	23.18%	\$ 7,626,716	1.43%
Services & Materials	4,266,281	4,279,570	5,197,188	5,125,896	7,849,721	53.14%	6,358,560	(19.00%)
Capital Outlay	-	-	110,676	753,817	753,817	0.00%	753,817	0.00%
Internal Services & All Other	558,341	628,460	736,486	755,678	682,148	(9.73%)	682,747	0.09%
Adopted Tier 1 Funding *								
Total Expenditures	\$ 9,460,278	\$ 9,694,346	\$ 11,094,406	\$ 12,739,171	\$ 16,804,564	31.91%	\$ 15,421,840	(8.23%)
Annual Percentage Change		2.47%	14.44%	31.41%	31.91%		(8.23%)	

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

Public Works Financial Summary

All Funding Sources

Mission Statement

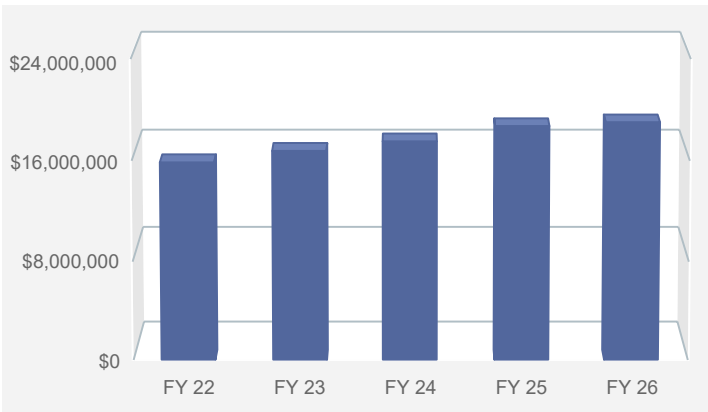
The mission of the Public Works is committed to providing quality services to the Berkeley community with pride, courtesy, and excellence.

Selected Service Objectives

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

Division: PW - Streets & Sanitation

Five-Year Expenditures



Five Year History

Expenditure Category	Audited Actual			Budget				
	FY 22	FY 23	Est. Actual FY 24	Adopted FY 24	Adopted FY 25	% Change From PY	Adopted FY 26	% Change From PY
Salaries & Benefits**	\$ 10,260,749	\$ 10,512,348	\$ 9,436,216	\$ 11,507,019	\$ 12,736,969	10.69%	\$ 13,085,486	2.74%
Services & Materials	1,682,990	1,619,362	1,938,411	2,379,720	2,375,842	(0.16%)	2,375,842	0.00%
Capital Outlay	753,532	689,409	27,879	-	-	0.00%	-	0.00%
Internal Services & All Other	3,167,937	4,038,252	4,148,706	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	\$ 15,551,212	\$ 17,587,836	\$ 18,778,238	6.77%	\$ 19,130,391	1.88%
Annual Percentage Change		6.27%	(7.76%)	4.32%	6.77%		1.88%	

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

Public Works Financial Summary

All Funding Sources

Mission Statement

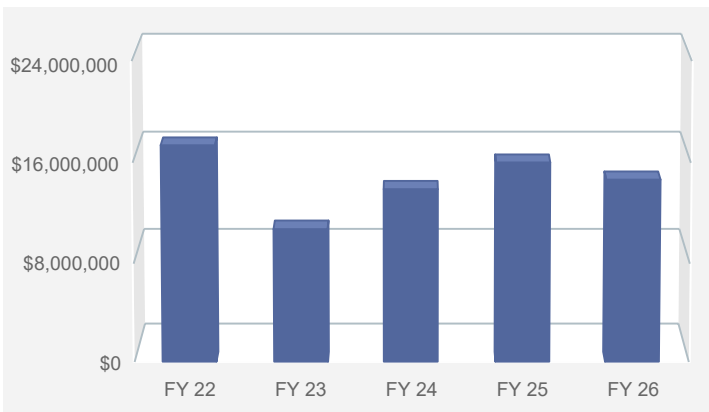
The mission of the Public Works is committed to providing quality services to the Berkeley community with pride, courtesy, and excellence.

Selected Service Objectives

- 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.

Division: PW - Equipment Management

Five-Year Expenditures



Five Year History

Expenditure Category	Audited Actual			Budget				
	FY 22	FY 23	Est. Actual FY 24	Adopted FY 24	Adopted FY 25	% Change From PY	Adopted FY 26	% Change From PY
Salaries & Benefits**	\$ 2,165,287	\$ 2,404,749	\$ 2,872,676	\$ 2,901,373	\$ 3,529,642	21.65%	\$ 3,622,972	2.64%
Services & Materials	5,101,179	4,902,815	5,960,316	5,280,919	6,780,919	28.40%	5,320,614	(21.54%)
Capital Outlay	8,630,859	2,051,323	3,684,280	4,772,063	4,772,063	0.00%	4,772,063	0.00%
Internal Services & All Other	1,523,463	1,395,498	1,174,483	946,690	946,690	0.00%	946,690	0.00%
Adopted Tier 1 Funding *								
Total Expenditures	\$ 17,420,788	\$10,754,385	\$ 13,691,755	\$ 13,901,045	\$ 16,029,314	15.31%	\$ 14,662,339	(8.53%)
Annual Percentage Change		(38.27%)	27.31%	29.26%	15.31%		(8.53%)	

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

Public Works Financial Summary

All Funding Sources

Mission Statement

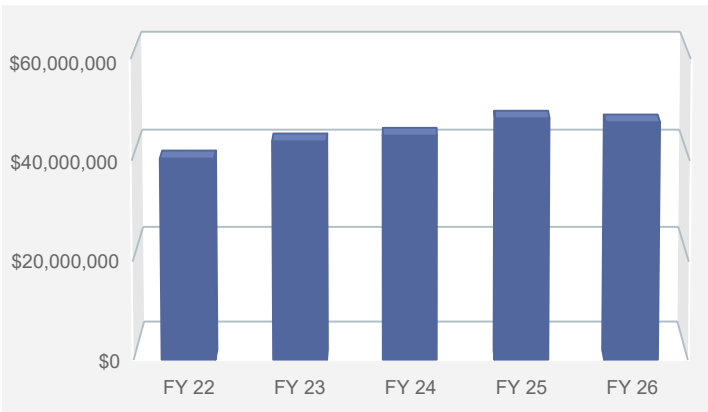
The mission of the Public Works’s Office is to provide the City with the highest caliber legal services and advice and to protect and advance the interests of this dynamic City by all legal and ethical means.

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).

Division: PW - Zero Waste

Five-Year Expenditures



Five Year History

Expenditure Category	Audited Actual			Budget				
	FY 22	FY 23	Est. Actual FY 24	Adopted FY 24	Adopted FY 25	% Change From PY	Adopted FY 26	% Change From PY
Salaries & Benefits**	\$ 17,474,186	\$ 17,797,625	\$ 17,382,316	\$ 18,262,936	\$ 20,876,372	14.31%	\$ 21,365,152	2.34%
Services & Materials	13,444,082	15,569,079	17,423,662	17,666,605	18,910,479	7.04%	17,352,132	(8.24%)
Capital Outlay	56,000	-	10,390	15,520	15,520	0.00%	15,520	0.00%
Internal Services & All Other	9,385,362	10,519,021	11,080,171	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	\$ 45,896,539	\$ 44,941,613	\$ 48,719,097	8.41%	\$ 47,659,683	(2.17%)
Annual Percentage Change		8.74%	4.58%	2.41%	8.41%		(2.17%)	

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

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

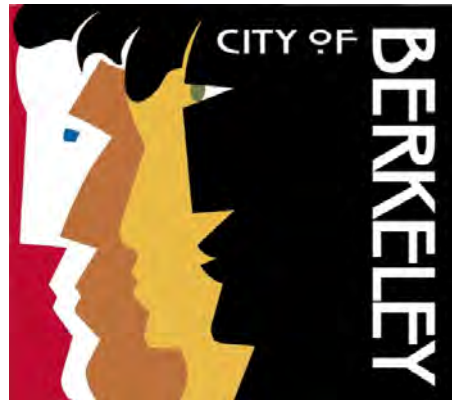
Non-Departmental Financial Summary

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Est. Actual	FY 2025 Adopted	FY 2026 Adopted
EXPENDITURES						
By Type:						
Salaries & Benefits	8,601,264	8,976,719	5,770	8,401,801	3,742	3,742
Services & Materials	7,467,532	9,506,965	7,408,860	13,004,628	7,722,323	7,727,072
Internal Services & All Other	110,669,318	101,295,952	93,759,369	85,926,395	86,540,225	83,794,197
Adopted Tier 1 Funding *					(8,955,798)	(8,464,635)
	126,738,114	119,779,636	101,173,999	107,332,824	85,310,492	83,060,376
By Division:						
Non-Departmental	126,580,960	119,698,130	101,173,999	107,290,499	94,266,290	91,525,011
Emergency Operations	157,154	81,506	-	42,325	-	-
Adopted Tier 1 Funding *					(8,955,798)	(8,464,635)
	126,738,114	119,779,636	101,173,999	107,332,824	85,310,492	83,060,376
By Fund:						
GF - Discretionary	43,112,577	52,800,630	59,995,782	48,538,139	50,930,926	54,151,147
GF - Payroll Deduction Trust	1,170,828	1,175,866	750,000	1,160,290	750,000	750,000
GF - Catastrophic Leave	129,056	325,815	-	394,811	-	-
U1 - Housing	1,046,163	-	825,242	1,500,000	372,000	-
GF - Catastrophic Reserves	2,700,000	-	-	-	-	-
Library - Tax	-	-	-	-	5,000,000	-
SEC 108 HUD Loan Grant Asst	568,200	587,612	587,612	568,148	1,183,612	1,183,612
Gilman Sport Field	175,000	75,000	-	-	-	-
CDBG	138,719	176,194	176,194	176,196	176,194	176,194
Meas F - ALA CT VRF ST and RD	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	361,906	370,451	370,451
PERS Savings	35,466	42,085	-	44,049	-	-
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	757,924	757,925	757,925
ARPA - Local Fiscal Recovery	33,945,450	18,759,111	3,255,743	3,296,863	-	-
Capital Improvements	1,055,247	1,068,448	1,504,047	1,076,848	2,428,437	1,830,445
Meas O - Affordable Housing	432,800	(5,671)	-	-	-	-
Sanitary Sewer Operation	90,501	90,501	90,501	90,500	90,501	90,501
Permit Service Center	50,555	50,555	50,555	50,556	50,555	50,555
Unified Program (CUPA)	5,082	5,082	5,082	5,084	5,082	5,082
Off Street Parking Fund	1,913,700	1,916,500	1,911,850	522,375	1,911,850	1,911,850
Parking Meter Fund	1,742,288	1,742,288	1,870,377	1,742,288	1,170,377	1,170,377
Bldg Purchases & Mgmt	1,633,574	1,632,726	1,636,188	1,624,830	1,636,188	1,636,188
Worker's Compensation	5,955,025	5,456,508	5,332,340	11,375,261	5,332,340	5,332,340
Sick and Vacation Payouts	2,637,963	2,984,884	-	3,010,242	-	-
Catastrophic Loss	4,195,724	5,423,620	3,447,023	6,676,509	3,447,023	3,447,023
IT Cost Allocation	-	438,968	450,613	450,612	496,355	504,847

Non-Departmental Financial Summary

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2024 Est. Actual	FY 2025 Adopted	FY 2026 Adopted
EXPENDITURES						
Meas FF - Library	1,339,327	1,343,763	1,337,638	1,340,088	1,337,638	1,337,638
2015 GORBS for 2007 GORBS	2,051,117	2,050,613	2,047,259	2,046,411	2,047,259	2,047,259
Berkeley Repertory Theatre	501,338	501,080	499,820	498,669	499,820	499,820
2015 GORBS for 2002 GORBS	378,562	377,719	378,696	376,197	378,696	378,696
2015 GORBS for 2007 GORBS SERA	142,017	141,982	142,540	141,691	142,540	142,540
2015 GORBS for 2008 Anml Shltr	480,391	480,273	480,184	479,289	480,184	480,184
2010 COP Animal Shelter	105,228	634,481	140,085	139,900	140,085	140,085
Meas M - St and Wtrshd Imprv	1,636,238	1,637,613	1,630,863	1,632,513	1,630,863	1,630,863
Meas T1 - Infrstr and Fac	2,718,840	4,490,381	4,699,006	4,656,831	4,699,006	4,699,006
Measure O - Housing Bonds	2,010,390	3,608,308	2,007,265	4,870,760	2,007,265	2,007,265
Successor Acy - Savo Dsf	57,040	60,040	57,120	56,160	57,120	57,120
Sustainable Energy - 2	36,384	21,509	-	35,183	-	-
Thousand Oaks Undergrounding	101,106	98,581	98,448	101,066	98,448	98,448
Meas H - School Tax	232,825	211,834	500,000	472,288	500,000	500,000
CFD No. 1 Diaster Fire Prot	-	320,651	-	-	-	-
CFD No. 1 Mello-Roos	2,803,895	-	755,038	-	755,038	755,038
Sick Leave Entitlement	273,854	273,854	322,955	273,856	322,955	322,955
Adopted Tier 1 Funding *					(8,955,798)	(8,464,635)
	121,376,626	114,773,560	100,960,222	103,187,613	85,096,715	82,846,599

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





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 funded as part of the FY 2025 & FY 2026 Biennial Budget. Additional detailed information regarding the projects identified within the CIP is available in a separate document available at <https://berkeleyca.gov/your-government/financial-information/city-budget> titled "City of Berkeley's Adopted FY 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 commits 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 2025 – FY 2029) CIP Total is \$346.1 million. Enterprise Funds comprise 39% of the CIP (\$135.2 million), General Fund and CIP Fund covers 24% of the CIP (\$81.5 million), Special Revenue Funds is 19% (\$64.2 million), Other Capital Project Funds is 3% (\$12 million), Internal Service Funds comprise 13% (\$45.9 million), and Other One-Time Funding/Grants is 2% (\$7.3 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.

Overview of FY 25 & FY 26 Capital Budget

The FY 2025 and FY 2026 Capital Budget includes 81 projects.

Of the \$77.5 million in FY 2025 Capital Budget, \$62.4 million is funded from various sources (special revenue funds, bonds, enterprise funds, internal service funds, and grants) and \$15.1 million from the General Fund and CIP Fund, with \$1.5 million towards Tier 1A priorities.

In FY 2026, \$65.7 million of the \$78.2 million Capital Budget is funded from various sources (special revenue funds, bonds, enterprise funds, internal service funds, and grants) and \$12.6 million from the General Fund and CIP Fund, with \$250,000 towards Tier 1A priorities.

Both fiscal years include the \$8 million (plus CPI) over baseline for Streets paving following the Council Fiscal Policy.

Funding by program category and by source are included on the tables on the next page.

Capital Program Category	FY 2025 Adopted	FY 2026 Adopted	Biennial Total
Camps	\$ 500,000	\$ -	\$ 500,000
Equipment & Fleet	5,672,450	10,056,456	15,728,906
Facilities	12,310,934	6,710,000	19,020,934
Information Technology	55,000	-	55,000
Other Infrastructure	1,886,000	1,068,000	2,954,000
Parks	5,500,000	3,990,000	9,490,000
Sanitary Sewer	12,624,500	30,271,300	42,895,800
Sidewalks	1,860,000	1,510,000	3,370,000
Storm Water	6,762,800	4,050,000	10,812,800
Streets	18,567,502	17,147,119	35,714,621
Transportation	11,151,210	3,093,392	14,244,602
Waterfront	600,000	350,000	950,000
Total	\$ 77,490,396	\$ 78,246,267	\$ 155,736,663

Funding Source	FY 2025 Adopted	FY 2026 Adopted	Biennial Total
All Capital Projects Funds	23,763,134	15,561,816	39,324,950
All Other Funds	53,437,262	62,684,451	116,121,713
Total	\$ 77,200,396	\$ 78,246,267	\$ 155,446,663

General Fund Allocation to CIP

The most discretionary funding sources for the Capital Improvement Program is the General Fund and the CIP Fund. The primary source of funding for the Capital Improvement Program Fund (CIP Fund) is an annual transfer from the City's General Fund to the CIP Fund. The City's General Fund consists of general purpose revenues that may be used for any general government purpose at the discretion of Council. For approximately the last decade, the General Fund fiscal year allocation to the CIP Fund has hovered between \$5.4 million to \$4.9 million (with the exception in FY 21 when the allocation was decreased due to ongoing economic impacts associated with coronavirus pandemic) without any increases to account for inflationary factors.

Annual General Fund Baseline Allocation to CIP Programs

The previous biennial budget (FY 2023 and FY 2024) dramatically increased the General Fund baseline allocation to facilities, Parks, Recreation & Waterfront (PRW), and street maintenance while also supporting sidewalk repairs and general transportation needs, including traffic calming devices. However, given limited resources, a balance is required in terms of providing funding for ongoing deferred maintenance needs while also supporting other new one-time projects. For FY 2025 and FY 2026, the City is funding the Streets Paving PCI improvement project, allocating the \$8 million (plus CPI) to Streets Capital, \$1.75 million towards Tier 1A priorities, and the annual CIP baseline of \$4.9 million (total biennial of \$9.8 million).

For the FY 2025 and FY 2026 Biennial Budget, the adopted CIP Fund and General Fund total \$27.6 million (FY 2025 is \$15.1 million and FY 2026 is \$12.6 million).

Category	FY 25 Adopted GF Baseline	FY 26 Adopted GF Baseline
Camps	\$ 500,000	\$ -
Facilities	2,463,000	1,060,000
Information Technology	55,000	-
Other Infrastructure	150,000	250,000
Parks	360,000	400,000
Sidewalks	185,000	185,000
Streets	10,762,200	10,666,816
Transportation	355,000	-
Waterfront	250,000	-
Total	\$ 15,080,200	\$ 12,561,816

Given limited resources, a balance is required in terms of providing additional funding for ongoing deferred maintenance needs while also supporting other new one-time projects. Projects funded in FY 25 and FY 26 align with the City’s strategic plan goals; address critical public safety needs; advance the City’s efforts to implement its adopted climate action plan; and make smart investments to enhance City operations and achieve cost savings and other efficiencies.

Summary of FY 25 & FY 26 Adopted CIP List

The table on the next page identifies the 81 capital projects for Fiscal Years 2025 and 2026. It indicates the project status (new or continuing), the funding source and the proposed/requested biennial budget for each project.

FY 2025 and FY 2026 Adopted CIP Comprehensive List

Capital Projects	Project Status	Funding Source	FY 2025 Adopted	FY 2026 Adopted	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	608 - MARINA OPE	-	240,000	240,000
199 Seawall Beam/Piling Total			-	240,000	240,000
ADA Transition Plan Implementation	New	501 - CIP	-	250,000	250,000
ADA Transition Plan Implementation Total			-	250,000	250,000
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
Additional Security Cameras at Intersections	New	011 - GEN FUND	150,000	-	150,000
Additional Security Cameras at Intersections Total			150,000	-	150,000
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
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
BeST Plan Update	Continuing	134 - BB-STR RD	-	200,000	200,000
BeST Plan Update Total			-	200,000	200,000

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

Capital Projects	Project Status	Funding Source	FY 2025 Adopted	FY 2026 Adopted	Biennial Total
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
Civic Center Plan Phase III	New	501 - CIP	300,000	-	300,000
Civic Center Plan Phase III Total			300,000	-	300,000
Corp Yard Roll Up Door	New	501 - CIP	110,000	-	110,000
Corp Yard Roll Up Door Total			110,000	-	110,000
Echo Lake Tree Removal	Continuing	501 - CIP	200,000	-	200,000
Echo Lake Tree Removal Total			200,000	-	200,000

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

Capital Projects	Project Status	Funding Source	FY 2025 Adopted	FY 2026 Adopted	Biennial Total
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
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

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

Capital Projects	Project Status	Funding Source	FY 2025 Adopted	FY 2026 Adopted	Biennial Total
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
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
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
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
New HVAC at Animal Shelter	New	501 - CIP	118,000	-	118,000
New HVAC at Animal Shelter Total			118,000	-	118,000
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

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

Capital Projects	Project Status	Funding Source	FY 2025 Adopted	FY 2026 Adopted	Biennial Total
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
Pedestrian Safety on Euclid Ave between Eunice St and Bay View Place	New	501 - CIP	70,000	-	70,000
Pedestrian Safety on Euclid Ave between Eunice St and Bay View Place Total			70,000	-	70,000
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
Restrooms in the Public Right of Way ⁽³⁾	Continuing	511 - T1-CAPITAL	605,933	-	605,933
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
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

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

Capital Projects	Project Status	Funding Source	FY 2025 Adopted	FY 2026 Adopted	Biennial Total
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
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 (design)	New	501 - CIP	250,000	-	250,000
South Cove Seawall Replacement (design) Total			250,000	-	250,000
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
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

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

Capital Projects	Project Status	Funding Source	FY 2025 Adopted	FY 2026 Adopted	Biennial Total
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
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

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

Capital Projects	Project Status	Funding Source	FY 2025 Adopted	FY 2026 Adopted	Biennial Total
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
Vision Zero Rapid Response on Bicycle Boulevards	New	501 - CIP	200,000	-	200,000
Vision Zero Rapid Response on Bicycle Boulevards Total			200,000	-	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
Zero Waste Transfer Station Replacement Total			2,000,000	2,200,000	4,200,000
Grand Total			77,490,396	78,246,267	155,736,663



Appendices





Staffing

- ▶ FY 2025 and FY 2026 Adopted Budget funds 1,747 (FY25) and 1,749 (FY26) full-time equivalent positions (FTE)
- ▶ Largest departments include Public Works (350 FTE), Police (302 FTE), HHCS (248 FTE) and Fire (202 FTE).
- ▶ General Fund pays for 785 FTE (45% of all positions) in FY 2025 and FY 2026

The FY 2025 Adopted Budget includes funding for 1,749 full-time equivalent (FTE) positions. Public Works (350 FTE), Police (302 FTE) and Health Housing & Community Services (“HHCS”) with approximately 248 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-benefitted 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 40 FTE. This growth is primarily within the Library Department (14 FTE), which is undertaking a reorganizational effort to enhance services; the HHCS (10 FTE) and Public Works (8 FTE).

In FY 2025 and FY 2026, the portion of staff allocated to the General Fund is approximately 785 positions, or 45%, of total FTE count while all other funds represent 962 (FY25) and 964 (FY26), 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 Actual	FY 2025 Adopted	FY 2026 Adopted
City Attorney	15.00	15.00	17.00	17.00	20.00	20.00
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	202.00	202.00
Health, Housing & Community Services	216.90	220.10	225.10	238.20	248.20	250.20
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	302.00	302.00
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	1746.83	1748.83

* 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 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Adopted
City Attorney's Office							
Assistant City Attorney	1.00	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	1.00
City Attorney	1.00	0.00	1.00	1.00	1.00	1.00	1.00
Deputy City Attorney I	0.00	0.00	0.00	0.00	0.00	2.00	2.00
Deputy City Attorney III	7.00	7.00	8.00	8.00	0.00	0.00	0.00
Deputy City Attorney IV	0.00	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	1.00
Paralegal	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Risk Manager	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Senior Legal Secretary	3.00	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	20.00	20.00
City Auditor's Office							
Accounting Office Specialist III	1.75	1.50	1.75	0.00	0.00	0.00	0.00
Accounting Technician	2.00	2.00	2.00	3.75	3.75	3.75	3.75
Administrative Assistant	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Audit Manager	1.00	1.00	1.00	2.00	2.00	3.00	3.00
Auditor I	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Auditor II	3.00	2.00	2.00	2.00	2.00	3.00	3.00
Auditor II ***	0.00	0.00	1.00	1.00	1.00	0.00	0.00
City Auditor	1.00	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	1.00
Senior Auditor	2.00	3.00	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	15.75
City Clerk's Office							
Assistant City Clerk	3.00	3.00	3.00	3.00	3.00	4.00	4.00
Assistant Management Analyst	1.00	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	1.00
Deputy City Clerk	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Office Specialist II	1.00	1.00	1.00	0.00	1.00	0.00	0.00
Office Specialist III	2.00	2.00	2.00	4.00	2.00	4.00	4.00
Records Assistant	1.00	1.00	1.00	0.00	1.00	0.00	0.00
Total City Clerk's Office	10.00	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	1.00
Administrative Assistant	1.00	1.00	3.00	3.00	3.00	3.00	3.00
Administrative Hearing Examiner	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Animal Control Officer	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Animal Services Assistant	3.50	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	1.00

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

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Adopted
Assistant Management Analyst	1.00	1.00	0.00	0.00	0.00	0.00	0.00
Assistant to the City Manager	3.00	3.00	4.00	4.00	4.00	3.00	3.00
Assistant to the City Manager **	0.00	0.00	1.00	1.00	1.00	1.00	1.00
Associate Management Analyst	3.00	2.00	1.00	1.00	1.00	0.00	0.00
Budget Manager	1.00	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	1.00
Civic Arts Coordinator	1.00	1.00	3.00	2.00	2.00	2.00	2.00
Code Enforcement Officer II	2.00	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	1.00
Communications Specialist	0.00	0.00	1.00	1.00	1.00	2.00	2.00
Community Development Project Coordinator	1.00	1.00	0.00	1.00	1.00	1.00	1.00
Community Services Specialist I	1.00	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	1.00
Deputy City Manager	2.00	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	3.00
Diversity, Equity and Inclusion (DEI) Officer	0.00	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	2.00
Health Services Program Specialist	0.00	1.00	0.00	0.00	0.00	0.00	0.00
Homeless Services Coordinator	0.00	0.00	1.00	1.00	1.00	1.00	1.00
Manager of Economic Development	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Office Specialist II	2.00	1.00	1.00	1.00	1.00	1.00	1.00
Office Specialist III	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Program Manager II	0.00	0.00	0.00	1.00	1.00	1.00	1.00
Registered Veterinary Technician	1.00	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	1.00
Senior Animal Control Officer	1.00	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	1.00
Senior Management Analyst	5.00	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	2.00
Total City Manager's Office	46.50	47.50	53.50	54.50	54.50	56.00	56.00
Finance Department							
Accountant I	1.00	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	3.00
Accounting Manager	1.00	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	8.00	8.00

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

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Adopted
Accounting Office Specialist III	4.00	4.00	4.00	4.00	4.00	5.00	5.00
Accounting Office Specialist Supervisor	3.00	3.00	4.00	4.00	4.00	4.00	4.00
Accounting Technician	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Administrative Secretary	1.00	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	1.00
Associate Management Analyst	1.00	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	1.00
Contract Administrator	1.00	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	4.00	4.00
Customer Service Specialist III	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Customer Service Supervisor	1.00	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	1.00
Director of Finance	1.00	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	0.00
General Services Manager	1.00	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	1.00
Mail Services Aide	1.00	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	1.00
Revenue Development Specialist I	2.00	2.00	4.00	4.00	4.00	4.00	4.00
Revenue Development Specialist II	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Revenue Development Supervisor	1.00	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	2.00
Senior Buyer	2.00	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	1.00
Senior Systems Analyst	0.00	0.00	1.00	1.00	1.00	1.00	1.00
Systems Accountant	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Treasury Manager	1.00	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	56.00

Fire Department

Accounting Office Specialist II	0.00	0.00	1.00	1.00	1.00	1.00	1.00
Accounting Office Specialist III	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Administrative & Fiscal Services Manager	1.00	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	3.00
Administrative Secretary	1.00	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	3.00
Assistant Management Analyst	1.00	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	2.00

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

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Adopted
Battalion Chief	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Communications Specialist	0.00	0.00	1.00	1.00	1.00	0.00	0.00
Deputy Fire Chief	1.00	1.00	1.00	2.00	2.00	2.00	2.00
Deputy Fire Marshal	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Emerg. Medical Svcs. Qual. Improv. & Educ. Coord.	0.00	0.00	1.00	1.00	1.00	1.00	1.00
Emergency Services Coordinator	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Fire and Life-Safety Plans Examiner	2.00	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	33.00
Fire Captain I/II	31.00	31.00	33.00	33.00	33.00	33.00	33.00
Fire Chief	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Fire Marshal	1.00	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	8.00
Fire Prevention Inspector (Civilian)	2.00	2.00	0.00	0.00	0.00	0.00	0.00
Firefighter	54.00	54.00	57.00	57.00	57.00	42.00	42.00
Limited Term Emergency Medical Technician	0.00	0.00	12.00	12.00	12.00	10.00	10.00
Mechanic	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Office Specialist II	2.00	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	2.00
Paramedic	0.00	0.00	18.00	18.00	18.00	31.00	31.00
Paramedic Supervisor I	6.00	6.00	7.00	7.00	7.00	7.00	7.00
Principal Program Manager	0.00	0.00	0.00	1.00	1.00	1.00	1.00
Program Manager II	0.00	0.00	0.00	1.00	1.00	1.00	1.00
Program Manager II****	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Total Fire Department	153.00	153.00	203.00	205.00	205.00	202.00	202.00

**Health, Housing & Community
Services**

Accounting Office Specialist III	3.00	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	1.00
Accounting Technician	1.00	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	1.00
Administrative Assistant	1.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Manager of Mental Health	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Management Analyst	6.00	6.00	5.00	5.00	5.00	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 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Adopted
Assistant Mental Health Clinician	3.00	3.00	2.00	1.00	1.00	1.00	1.00
Associate Management Analyst	5.00	5.00	7.00	9.00	9.00	9.00	9.00
Associate Planner	1.00	1.00	1.00	0.00	0.00	0.00	0.00
Behavioral Health Clinician I	5.00	6.00	8.00	8.00	8.00	8.00	8.00
Behavioral Health Clinician II	25.50	24.50	26.00	25.00	25.00	27.00	27.00
Building Inspector I (Cert)	1.00	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	8.00
Community Development Project Coordinator **	0.00	0.00	1.00	1.00	1.00	1.00	1.00
Community Health Worker	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Community Health Worker Specialist	10.00	10.00	9.00	9.00	9.00	9.00	9.00
Community Service Specialist I	6.50	4.50	3.00	2.00	2.00	2.00	3.00
Community Services Specialist II	8.00	8.00	11.00	13.00	13.00	13.00	13.00
Community Services Specialist II **	0.00	0.00	1.00	1.00	1.00	1.00	1.00
Community Services Specialist III	4.00	6.00	5.00	8.00	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	1.00
Director of Health, Housing & Community Services	1.00	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	0.00
Environmental Health Supervisor	1.00	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	2.00
Health Educator	0.00	0.00	0.00	0.00	0.00	2.00	2.00
Health Nutrition Program Coordinator	1.00	1.00	2.00	2.00	2.00	1.00	1.00
Health Officer (Certified)	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Health Services Program Specialist	8.00	8.00	9.00	9.00	9.00	6.00	6.00
Health Services Supervisor	2.00	1.00	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	0.00
Manager of Aging Services	1.00	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	1.00
Manager of Housing and Community Services	1.00	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	1.00

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

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Adopted
Manager of Public Health Services	1.00	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	0.00
Mealsite Coordinator	1.00	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	9.00
Mental Health Nurse	4.50	5.20	3.50	5.50	5.50	5.50	5.50
Mental Health Program Supervisor	4.00	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	0.60
Mini Bus Driver	2.00	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	1.50
Office Specialist II	19.00	18.00	18.00	17.00	17.00	17.00	17.00
Office Specialist III	4.00	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	1.00
PPHP Deputy Health Officer	0.00	0.00	1.00	1.00	1.00	0.00	0.00
Principal Program Manager	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Program Manager II	0.00	0.00	0.00	1.00	1.00	2.00	3.00
Psychiatrist	2.00	2.75	1.75	1.75	1.75	1.75	1.75
Public Health Nurse	8.75	9.00	7.00	7.00	7.00	7.00	7.00
Registered Environmental Health Specialist	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Registered Nurse	2.00	2.00	1.80	1.80	1.80	1.80	1.80
Senior Behavioral Health Clinician	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Senior Citizen Center Director	2.00	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	4.00	4.00
Senior Community Health Specialist	4.00	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	2.00
Senior Health Management Analyst	1.00	1.00	0.00	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	5.00
Senior Management Analyst	2.00	3.00	4.00	6.00	6.00	6.00	6.00
Senior Nutrition Program Supervisor	0.00	0.00	0.00	0.80	0.80	0.80	0.80
Senior Service Assistant	4.75	4.75	4.75	5.25	5.25	5.25	5.25
Social Services Specialist	11.00	11.00	10.00	13.00	13.00	13.00	13.00
Supervising Mental Health Nurse	0.00	0.00	1.00	1.00	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 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Adopted
Supervising Psychiatrist	1.00	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	2.00
Transportation Services Coordinator	0.50	1.00	1.00	1.00	1.00	1.00	1.00
Vector Control Technician	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Total Health, Housing & Community Services	216.90	220.10	225.10	238.20	238.20	248.20	250.20
Human Resources							
Assistant Management Analyst	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Human Resources Analyst	1.00	1.00	1.00	2.00	2.00	1.00	1.00
Associate Human Resources Analyst	4.00	4.00	4.00	6.00	6.00	5.00	5.00
Director of Human Resources	1.00	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	1.00
Employee Relations Manager	1.00	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	1.00
Human Resources Technician	4.00	4.00	4.00	5.00	5.00	5.00	5.00
Information Systems Support Technician	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Occupational Health & Safety Officer	1.00	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	1.00
Office Specialist II	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Senior Human Resources Analyst	2.00	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	1.00
Total Human Resources	22.00	22.00	22.00	26.00	26.00	26.00	26.00
Information Technology							
Administrative Assistant	1.00	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	1.00
Applications Programmer/ Analyst I	0.00	1.00	2.00	2.00	2.00	2.00	2.00
Applications Programmer/ Analyst II	14.00	14.00	14.00	14.00	14.00	14.00	14.00
Customer Service Specialist III	9.00	9.00	10.00	10.00	10.00	10.00	10.00
Customer Service Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Customer Service Supervisor	1.00	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	1.00

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

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Adopted
Program Manager II	0.00	0.00	0.00	1.00	1.00	1.00	1.00
Senior Building Maintenance Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Senior Human Resources Analyst	0.00	0.00	0.00	1.00	1.00	1.00	1.00
Senior Information System Specialist	0.00	0.00	0.00	1.00	1.00	1.00	1.00
Senior Librarian	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Social Services Specialist	0.00	1.00	1.00	1.00	1.00	1.00	1.00
Supervising Librarian	8.00	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	9.00
Tool Lending Specialist	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Total Library Services	111.10	114.85	114.85	118.60	118.60	133.05	133.05
Mayor & Council							
Assistant to Mayor	3.00	3.00	3.00	3.00	3.00	4.00	4.00
Legislative Aides	12.00	12.00	16.00	16.00	16.00	19.00	19.00
Total Mayor And Council	15.00	15.00	19.00	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	2.00	3.00	3.00
Director of Police Accountability	0.00	1.00	1.00	1.00	1.00	1.00	1.00
Office Specialist III	0.00	1.00	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	0.00
Police Accountability Investigator	0.00	1.00	1.00	2.00	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	6.00
Parks Recreation & Waterfront							
Accounting Office Specialist II	1.00	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	2.00
Accounting Office Specialist Supervisor	2.00	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	1.00
Aquatics Coordinator	1.00	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	1.00
Aquatics Specialist II	0.50	0.50	0.00	0.00	0.00	0.00	0.00
Assistant Aquatics Coordinator	0.00	0.00	1.00	1.00	1.00	1.00	1.00
Assistant Civil Engineer (Reg)	1.00	2.00	2.00	2.00	2.00	2.00	2.00
Assistant Management Analyst	2.00	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 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Adopted
Assistant Recreation Coordinator	6.00	6.00	8.00	10.00	10.00	9.00	9.00
Associate Civil Engineer	2.00	3.00	3.00	4.00	4.00	4.00	4.00
Associate Management Analyst	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Building Maintenance Mechanic	9.00	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	1.00
Camps Manager	1.00	2.00	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	0.00
Deputy Director of Parks Recreation & Waterfront	1.00	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	1.00
Forestry Climber	4.00	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	2.00
Forestry Technician	1.00	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	4.00
Landscape Gardener	15.00	15.00	16.00	16.00	16.00	16.00	16.00
Landscape Gardener Supervisor	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Marina Assistant	3.00	3.00	3.00	1.00	1.00	2.00	2.00
Office Specialist II	2.00	2.00	4.00	1.00	1.00	1.00	1.00
Office Specialist III	0.00	0.00	0.00	2.00	2.00	2.00	2.00
Parks Superintendent	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Recreation & Youth Svcs Manager	1.00	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	2.00
Recreation Coordinator	6.00	6.00	7.00	7.00	7.00	7.00	7.00
Recreation Program Supervisor	3.00	3.00	3.00	4.00	4.00	4.00	4.00
Rosarian	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Senior Building Maintenance Supervisor	1.00	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	3.00
Senior Forestry Supervisor	1.00	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	1.00
Senior Landscape Gardener	3.00	3.00	4.00	4.00	4.00	4.00	4.00
Senior Landscape Gardener Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Senior Management Analyst	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Sports Official	2.00	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	2.00
Waterfront Manager	1.00	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	1.00
Total Parks, Recreation & Waterfront	104.25	107.25	113.00	113.00	113.00	113.00	113.00

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

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Adopted
Planning & Development							
Department							
Accounting Office Specialist II	1.00	1.00	3.00	2.00	2.00	2.00	2.00
Accounting Office Specialist III	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Accounting Office Specialist Supervisor	0.00	0.00	1.00	1.00	1.00	1.00	1.00
Administrative & Fiscal Services Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Building & Safety Manager	1.00	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	2.00
Assistant Inspector	0.00	0.00	0.00	1.00	1.00	1.00	1.00
Assistant Planner	6.00	6.00	7.00	7.00	7.00	7.00	7.00
Associate Management Analyst	3.00	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	6.00
Associate Planner **	0.00	0.00	1.00	1.00	1.00	1.00	1.00
Building and Safety Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Building Inspector I (certified)	2.00	4.00	2.00	2.00	2.00	2.00	2.00
Building Inspector II (certified)	6.00	7.00	6.00	6.00	6.00	6.00	6.00
Building Plans Engineer	1.00	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	2.94
Community Services Specialist I	1.60	1.35	2.00	2.00	2.00	2.00	2.00
Community Services Specialist II	2.75	3.75	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	2.80
Deputy Director of Planning	0.00	0.00	1.00	1.00	1.00	1.00	1.00
Director of Planning	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Energy Program Manager	1.00	1.00	1.00	0.00	0.00	0.00	0.00
Engineering Inspector	1.00	0.00	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	1.00
Hazardous Material Specialist I	0.00	0.00	1.00	1.00	1.00	1.00	1.00
Hazardous Material Specialist II	4.00	4.00	3.00	3.00	3.00	3.00	3.00
Housing Inspector I (Certified)	0.00	0.00	1.00	1.00	1.00	1.00	1.00
Housing Inspector II (Certified)	5.00	6.00	2.00	2.00	2.00	2.00	2.00
Housing Inspector Supervisor	1.00	2.00	2.00	2.00	2.00	2.00	2.00
Land Use Planning Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Office Specialist II	7.50	7.50	7.75	7.75	7.75	7.75	7.75
Office Specialist III	2.00	3.00	3.00	3.00	3.00	3.00	3.00
Office Specialist Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Permit Center Coordinator	1.00	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	4.00
Planning Technician	2.00	4.00	3.00	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 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Adopted
Planning Technician **	0.00	0.00	1.00	1.00	1.00	1.00	1.00
Principal Planner	4.00	4.00	5.00	5.00	5.00	5.00	5.00
Program Manager II	0.00	0.00	0.00	1.00	1.00	1.00	1.00
Program Manager II***	0.00	0.00	0.00	1.00	1.00	1.00	1.00
Resilient Buildings Program Manager	1.00	0.88	0.80	0.80	0.80	0.80	0.80
Senior Building Inspector	2.00	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	2.00
Senior Building Plans Examiner	2.00	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	2.00
Senior Permit Specialist	2.00	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	6.00
Supervising Building Inspector	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Total Planning & Development Department	94.70	100.33	106.04	108.04	108.04	108.89	108.89
Police Department							
Administrative & Fiscal Services Manager	1.00	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	1.00
Assistant Management Analyst	2.00	2.00	4.00	4.00	4.00	4.00	4.00
Communications Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Community Service Officer	19.00	21.00	21.00	21.00	21.00	27.00	27.00
Community Service Officer **	0.00	0.00	6.00	6.00	6.00	0.00	0.00
Community Service Officer Supervisor	4.00	4.00	4.00	4.00	4.00	5.00	5.00
Community Service Officer Supervisor **	0.00	0.00	1.00	1.00	1.00	0.00	0.00
Crime Analyst	1.00	1.00	3.00	3.00	3.00	2.00	2.00
Crime Scene Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Police Chief	0.00	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	5.00
Office Specialist III	6.00	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	1.00
Parking Enforcement Manager	1.00	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	22.00
Parking Enforcement Supervisor	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Police Captain	4.00	4.00	4.00	4.00	4.00	3.00	3.00
Police Chief	1.00	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	9.00
Police Officer	136.00	135.00	135.00	135.00	135.00	135.00	135.00
Police Sergeant	31.00	32.00	32.00	32.00	32.00	32.00	32.00
Principal Program Manager	0.00	0.00	0.00	0.00	0.00	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 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Adopted
Public Safety Dispatcher I & II	28.00	28.00	36.00	36.00	36.00	36.00	36.00
Supervising Public Safety Dispatcher	4.00	4.00	5.00	5.00	5.00	5.00	5.00
Total Police Department	279.00	281.00	302.00	302.00	302.00	302.00	302.00
Police Review Commission*							
Office Specialist III	1.00	0.00	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	0.00
PRC Investigator	1.00	0.00	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	0.00
Public Works							
Accounting Office Specialist II	1.00	1.00	2.00	1.00	1.00	2.00	2.00
Accounting Office Specialist III	5.00	5.00	4.00	5.00	5.00	5.00	5.00
Accounting Office Specialist Supervisor	0.00	0.00	1.00	1.00	1.00	1.00	1.00
ADA Program Coordinator	0.00	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	1.00
Administrative & Fiscal Services Manager	1.00	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	2.00
Assistant Civil Engineer (Reg)	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Assistant Management Analyst	5.00	5.00	6.00	5.00	5.00	6.00	6.00
Assistant Planner	2.00	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	2.00
Assistant Traffic Engineer	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Associate Civil Engineer	10.00	10.00	9.00	9.00	9.00	10.00	10.00
Associate Management Analyst	4.00	4.00	5.00	5.00	5.00	5.00	5.00
Associate Planner	2.00	2.00	3.00	3.00	3.00	3.00	3.00
Associate Planner **	0.00	0.00	1.00	1.00	1.00	1.00	1.00
Associate Traffic Engineer	2.00	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	5.00
Building Maintenance Mechanic Trainee	0.00	0.00	1.00	1.00	1.00	1.00	1.00
Building Maintenance Supervisor	1.00	1.00	1.00	0.94	0.94	0.94	0.94
Chief of Party	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Communications Supervisor	0.00	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	3.00
Community Development Project Coordinator	1.00	1.00	2.00	2.00	2.00	2.00	2.00
Community Services Specialist I	0.00	0.00	1.00	1.00	1.00	1.00	1.00
Concrete Finisher	3.00	3.00	3.00	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 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Adopted
Construction Equipment Operator	3.00	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	2.00
Deputy Director of Public Works	1.00	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	1.00
Director of Public Works	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Disability Services Specialist	1.00	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	0.00
Drafting Technician	1.00	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	1.00
Electrical Supervisor	0.00	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	7.00
Engineering Inspector	8.00	9.00	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	2.00
Equipment Superintendent	1.00	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	1.00
Field Representative	3.00	3.00	7.00	6.00	6.00	6.00	6.00
Janitor	7.00	7.00	7.00	8.00	8.00	8.00	8.00
Janitor Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Junior Public Works Engineer	1.00	1.00	3.00	3.00	3.00	3.00	3.00
Laborer	21.00	21.00	20.00	20.00	20.00	20.00	20.00
Lead Communication Technician	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Lead Electrician	3.00	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	1.00
Mechanic	8.00	8.00	8.00	9.00	9.00	9.00	9.00
Mechanic Lead	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Mechanic Supervisor	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Mechanical Sweeper Operator	5.00	5.00	5.00	5.00	5.00	6.00	6.00
Occupational Health & Safety Officer	1.00	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	4.00
Office Specialist III	4.00	4.00	3.00	4.00	4.00	4.00	4.00
Parking Meter Maint & Collection Suprv	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Parking Meter Maintenance Worker	6.00	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	4.00
Parking Services Manager	1.00	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	1.00

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

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Adopted
Public Works Maintenance Superintendent	1.00	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	2.00
Public Works Supervisor	6.00	5.00	6.00	7.00	7.00	7.00	7.00
Recycling Program Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Senior Building Inspector	1.00	2.00	3.00	1.00	1.00	0.00	0.00
Senior Building Maintenance Supervisor	1.00	1.00	0.00	0.00	0.00	0.00	0.00
Senior Drafting Technician	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Senior Electrical Supervisor	1.00	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	1.00
Senior Equipment Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Senior Management Analyst	4.00	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	1.00
Senior Planner	2.00	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	3.00
Senior Solid Waste Supervisor	2.00	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	4.00
Sewer Maintenance Assistant Supervisor	7.00	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	21.00
Solid Waste Loader Operator	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Solid Waste Supervisor	4.00	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	33.00
Solid Waste Worker	36.00	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	1.00
Supervising Civil Engineer	4.00	4.00	4.00	5.00	5.00	5.00	5.00
Supervising Traffic Engineer	1.00	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	1.00
Tractor Trailer Driver	7.00	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	1.00
Traffic Maintenance Supervisor	1.00	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	4.00
Traffic Maintenance Worker II	2.00	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	1.00
Warehouse Operations Specialist	1.00	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	4.00
Welder Mechanic	1.00	1.00	1.00	0.00	0.00	0.00	0.00
Total Public Works	322.00	323.00	340.00	341.94	341.94	349.94	349.94

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

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Adopted
Rent Stabilization Board							
Accounting Office Specialist III	1.00	0.00	1.00	1.00	1.00	1.00	1.00
Administrative & Fiscal Services Manager	0.00	0.00	0.00	1.00	1.00	1.00	1.00
Assistant Management Analyst	0.00	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	1.00
Associate Planner	0.00	1.00	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	7.00
Community Services Specialist III	0.80	1.80	0.80	1.00	1.00	1.00	1.00
Deputy Director Rent Stabilization Program	1.00	1.00	0.00	0.00	0.00	0.00	0.00
General Counsel	0.00	1.00	1.00	1.00	1.00	1.00	1.00
Executive Director Rent Board	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Legal Secretary	0.80	1.00	1.00	1.00	1.00	1.00	1.00
Office Specialist II	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Office Specialist III	1.00	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	1.00
Senior Management Analyst	0.75	0.75	0.75	1.00	1.00	1.00	1.00
Senior Planner	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Staff Attorney II	2.00	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	0.00
Total Rent Stabilization Board	22.35	24.55	23.55	25.00	25.00	26.00	26.00
Total Authorized FTEs	1524.55	1549.08	1676.79	1707.03	1707.03	1746.83	1748.83

Notes:

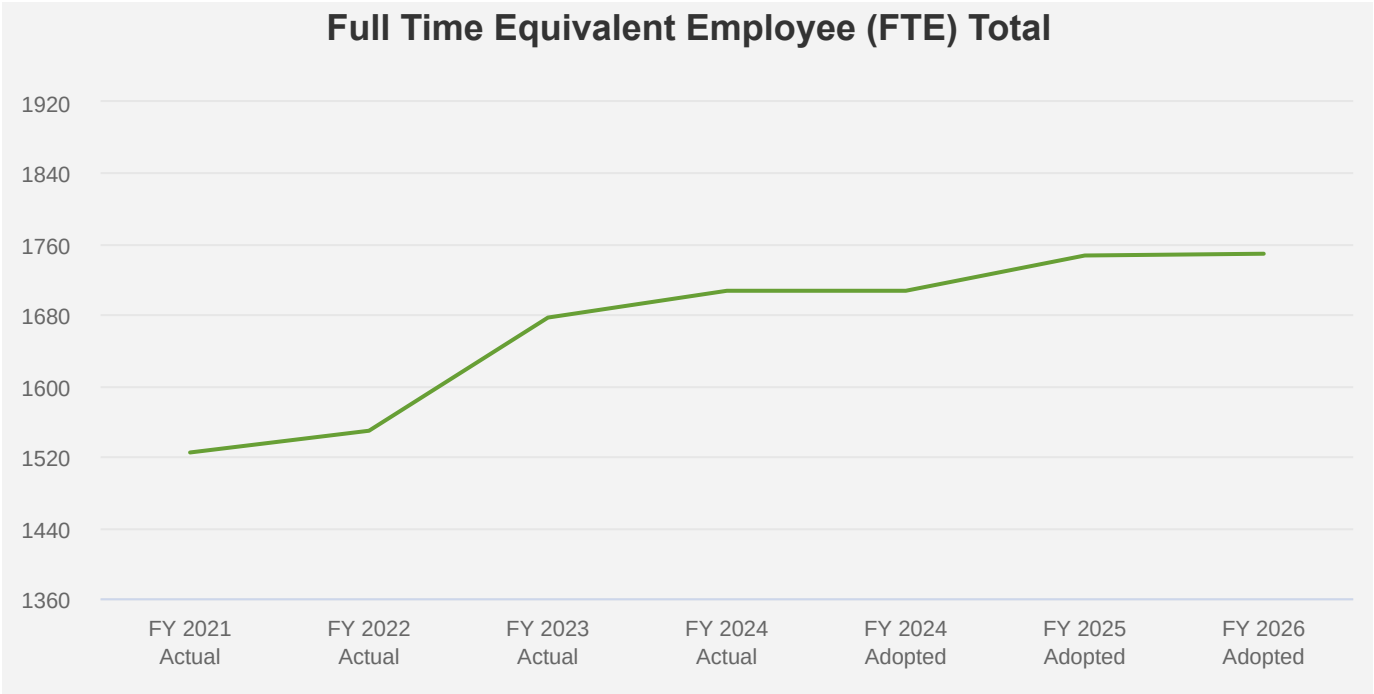
* Police Review Commission has become the Office of the Director of Police Accountability in FY 2022.

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

*** Project Based Position (not to exceed 2 years)

**** Project Based Position (not to exceed 4 years)

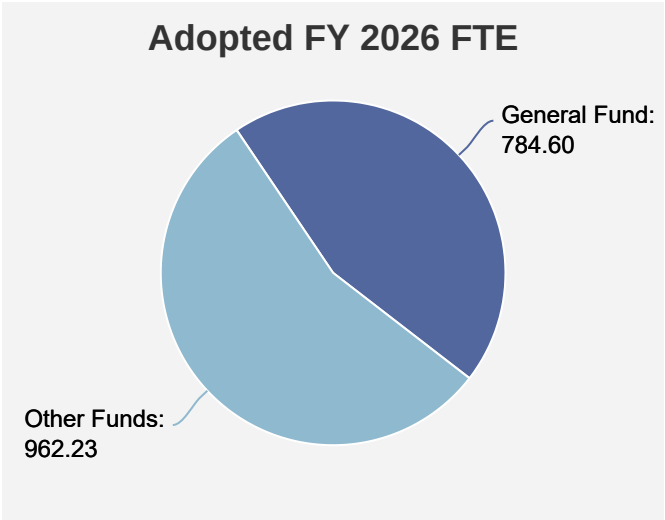
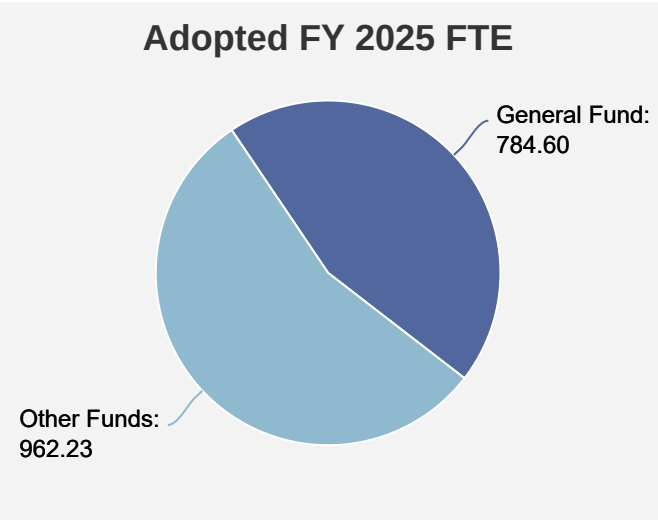
The line chart denotes the overall staffing trend from FY 2021 which shows that staffing level has a steady incline ranging from 1.61% to 8.24% per fiscal year. The chart reflects the total benefitted, career full-time and/or part-time equivalent positions and now excludes the hourly, non-benefited positions 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 (FY25 - 10 FTE; FY26 - 12 FTE), and Public Works (8 FTE). 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 adopted 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	20.00	20.00	-	20.00	20.00	-
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	202.00	162.15	39.85	202.00	162.15	39.85
Health, Housing & Community Services	248.20	81.44	166.76	250.20	81.44	168.76
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	302.00	281.00	21.00	302.00	281.00	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	1,746.83	784.60	962.23	1,748.83	784.60	964.23



FY 2025 Adopted Community Agency Allocations

The City of Berkeley prides itself in its support of community-based organizations and the incredible extension of critical services these agencies provide Berkeley citizens. The Adopted Budget contained appropriation recommendations only for FY 2025.

Allocation Process

The City of Berkeley integrates multiple funding sources into one consolidated Request for Proposals (RFP) and allocation process for community agencies for a four-year funding cycle. The funds allocated through this process are dedicated to supporting public services, homeless services, youth services, health services, disability services, housing services, capital projects, and other services benefiting individuals with incomes at or below 80% of Area Median Income (AMI). Oversight of the RFP and allocation process is managed by the Health, Housing, and Community Services Department which coordinates the review process across four commissions/review bodies: the Housing Advisory Commission (HAC), Homeless Services Panel of Experts (HSPOE), Human Welfare and Community Action Commission (HWCAC), and the Youth Review Panel (YRP). This integrated allocation process provides specific recommendations for distributing CDBG and ESG funds to community agencies.

During this funding process 49 unduplicated agencies applied for over \$26,194,297 million in funding for 91 programs, including 19 new programs.

Funding recommendations represent annual amounts approved by Council as part of each year's budget, and specifically for the first year of the cycle (FY 2025). Funding amounts for the subsequent three years (FY 2026-2028) may be adjusted based on changes in available funds. Programs that receive funding will enter into four-year contracts starting in July 2024, contingent upon the contractor fulfilling the agreed upon scope of services. The current community agency contract boilerplate stipulates that the City retains the authority to terminate contracts under various circumstances, including the contractor's failure to fulfill obligations. This provision ensures that funds are utilized effectively to achieve the intended goals throughout the four-year contract term.

Funding for Arts projects continue to pass through a separate allocation process involving the Civic Arts Commission. Public Health, Mental Health, and Public Works community agency allocations are also allocated through different processes.

Funding Summary

For FY 2025, the City will spend \$20,493,866 in General Funds, Federal Funds, and other funds for community agencies. This amount represents an 18% decrease from the \$24,986,973 amount allocated to community agencies in FY 2024.

The following charts represent a listing of the entire community agency allocations proposed for FY 2025. These charts show the following:

- ▶ FY 2025 Community Allocations by Service Type
- ▶ FY 2025 Proposed Budget Community Agency Allocations for all funding sources

FY 2025 Community Agency Allocations by Service Type

Funding by Category	General Funds	Federal Funds	Other Funds	All Sources
Arts	\$ 586,652	\$ -	\$ -	\$ 586,652
Childcare	472,681	-	13,275	485,956
Community Facilities Improvements	-	226,685		226,685
Community Media	267,710	-	17,500	285,210
Disability Programs	85,592	-	1,712,079	1,797,671
Economic Development	740,277	-		740,277
Employment Training	353,851	-		353,851
Health	1,568,398	160,000		1,728,398
Homeless	9,109,284	639,039	768,457	10,516,780
Housing Dev & Rehab	319,364	365,880		685,244
Legal/ Advocacy	923,556	35,000	547,139	1,505,695
Other	89,720	-		89,720
Recreation	18,573	-		18,573
Seniors	30,000	-		30,000
Youth	1,443,154	-		1,443,154
TOTAL	\$ 16,008,812	\$ 1,426,604	\$ 3,058,450	\$ 20,493,866

Funding by Category	FY 2024 All Sources	FY 2025 All Sources	Percent Change
Arts	\$ 586,652	\$ 586,652	0%
Childcare	643,902	485,956	(25%)
Community Facilities Improvements	681,380	226,685	(67%)
Community Media	285,210	285,210	0%
Disability Programs	1,741,241	1,797,671	3%
Economic Development	697,882	740,277	6%
Employment Training	295,165	353,851	20%
Health	1,744,256	1,728,398	(1%)
Homeless	12,180,122	10,516,780	(14%)
Housing Dev & Rehab	713,135	685,244	(4%)
Legal/ Advocacy	3,930,486	1,505,695	(62%)
Other	179,292	89,720	(50%)
Recreation	18,573	18,573	0%
Seniors	9,110	30,000	229%
Youth	1,280,567	1,443,154	13%
	\$ 24,986,973	\$ 20,493,866	(18%)

FY 2025 Community Agency Allocations

Agency/Individual Name	FY 2024 Adopted	FY 2025 Adopted	CDBG*	CSBG*	ESG*	GF Measure P	GF Measure U1	General Fund (GF)	GF Mayor's Reimagining Public Safety	Other Funds
Arts										
Berkeley Art Center	\$ 86,652	\$ 86,652						\$ 86,652		
Civic Arts Grants	500,000	500,000						500,000		
Arts Total	586,652	586,652						586,652		
Childcare										
Bay Area Hispano Institute for Advancement - Child Development Program	82,143	150,000						145,575		4,425
BANANAS Incorporated										
Child Care Subsidies	283,110	-						-		-
Play & Learn Playgroups	10,527	-								
QRIS Services	95,000	43,333						43,333		
Big Oaks Learning Center Inc. - Childcare Program	45,507	102,623						98,198		4,425
Healthy Black Families, Inc.										
Sisters Together Empowering Peers (STEP)	87,616	90,000						90,000		
Nia House Learning Center	39,999	100,000						95,575		4,425
Childcare Total	643,902	485,956						472,681		13,275
Community Facilities Improvements										
Rebuilding Together East Bay- North										
Community Facility Improvement	24,575	93,780	93,780							
HHCS Public Facility Improvements NOFA	656,805	132,905	132,905							
Community Facilities Improvements Total	681,380	226,685	226,685					-		
Community Media										
Berkeley Community Media	285,210	285,210						267,710		17,500
Community Media Total	285,210	285,210						267,710		17,500
Disability Programs										
Bay Area Outreach and Recreation Program										
Recreational Services for the Disabled	43,592	50,592						50,592		
Berkeley Place	17,183	-								
Easy Does It	1,653,260	1,712,079								1,712,079

FY 2025 Community Agency Allocations

Agency/Individual Name	FY 2024 Adopted	FY 2025 Adopted	CDBG*	CSBG*	ESG*	GF Measure P	GF Measure U1	General Fund (GF)	GF Mayor's Reimagining Public Safety	Other Funds
Through the Looking Glass	27,206	35,000						35,000		
Disability Programs Total	1,741,241	1,797,671						85,592		1,712,079
Economic Development										
Berkeley Convention and Visitors Bureau	697,882	740,277						740,277		
Economic Development Total	697,882	740,277						740,277		
Employment Training										
BANANAS Incorporated - Berkeley Launchpad		50,000						50,000		
Bread Project	57,850	70,000						70,000		
Inter-City Services	101,351	101,351						101,351		
Multicultural Institute - Lifeskills Program	68,136	82,500						82,500		
Rising Sun Center for Opportunity	67,828	50,000						50,000		
Employment Training Total	295,165	353,851						353,851		
Health										
Bonita House - Berkeley Wellness Center	15,324	-								
Lifelong Medical Care:										
Access for Uninsured (BPC, WBFP, Uninsured, Acupuncture Detox Clinic)	189,855	189,855		160,000				29,855		
Geriatric Care/Hypertension	114,543	114,543						114,543		
Berkeley Free Clinic										
Free Women and Transgender Health Care Service	15,858	-								
Sugar - Sweetened Beverage Berkeley Unified School District	712,000	712,000						712,000		
Sugar - Sweetened Beverage Panel (POE)**	712,000	712,000						712,000		
Health Total	1,744,256	1,728,398		160,000				1,568,398		
Homeless Services										
Alameda County Homeless Action Center										
SSI Advocacy	129,539	129,539						109,539		20,000
Rapid Rehousing for Homeless Elders Project	68,220	-								

FY 2025 Community Agency Allocations

Agency/Individual Name	FY 2024 Adopted	FY 2025 Adopted	CDBG*	CSBG*	ESG*	GF Measure P	GF Measure U1	General Fund (GF)	GF Mayor's Reimagining Public Safety	Other Funds
Alameda County Housing & Community Development Department										
HMIS Support	6,676	6,676			6,676					
Peer Wellness Collective										
Daytime Drop-In	35,721	-								
Representative Payee Services	32,016	32,016						32,016		
Locker Program	50,000	-								
Bay Area Community Services										
North County HRC	2,181,785	2,281,785	418,921			1,235,411	100,000	527,453		
STAIR Pathways	2,707,867	2,216,210			213,442	2,002,768				
Bonita House										
Case Management Tied to Permanent Housing	24,480	-								
Building Opportunities for Self Sufficiency:										
BOSS House Navigation Team	86,831	86,831						86,831		
Representative Payee Services	52,440	52,440						52,440		
Ursula Sherman Village Families Program	51,383	51,383						51,383		
Ursula Sherman Village Singles Shelter	104,662	104,662						104,662		
Step Up Housing (1367 University)	1,133,244	-								
City of Berkeley EveryOne Home	23,837	23,837						23,837		
Dorothy Day										
Berkeley Emergency Storm Shelter	350,000	358,750				358,750				
Drop In Center	182,000	206,701						206,701		
Dorothy Day House Shelter (Vets Building)	566,000	580,150				580,150				
Horizon	950,000	950,000				950,000				
Inclement Weather Shelter	290,000	290,000						290,000		
Downtown Berkeley Association										
Homeless Outreach Worker	40,000	40,000				40,000				
Downtown Streets Team	225,000	225,000				225,000				
Insight Housing										
Case Management Tied to Permanent Housing	100,190	136,946						136,946		
Men's Shelter	170,502	267,897						170,502		97,395
Hope Center - No Place Like Home (NPLH)	95,000	95,000						95,000		

FY 2025 Community Agency Allocations

Agency/Individual Name	FY 2024 Adopted	FY 2025 Adopted	CDBG*	CSBG*	ESG*	GF Measure P	GF Measure U1	General Fund (GF)	GF Mayor's Reimagining Public Safety	Other Funds
Russell Street Supportive Housing Program	630,000	-								
Women's Shelter	119,963	521,025						119,963		401,062
Interim Housing/Shelter (Respite)	88,000	251,794						251,794		
Larkin Street Youth Services										
Turning Point	189,255	189,255						189,255		
Lifelong Medical Care										
Case Management Tied to Permanent Housing	163,644	163,644						163,644		
Supportive Housing Program UA Homes	55,164	102,829						102,829		
Street Medicine / Trust Clinic	525,000	525,000				525,000				
Maudelle Miller Shirek Affordable Housing (NPLH)		61,200				61,200				
Options Recovery Services - Detox Services & Day Treatment										
Transitional Housing and Case Management	50,000	-								
Telegraph Business Improvement District Berkeley Host Program	49,139	49,139						49,139		
The Suitcase Clinic	9,828	-								
Toolworks, Inc. Supportive Housing	47,665	-								
The Village of Love										
Sacred Rest Drop In Center	250,000	250,000								250,000
Women's Daytime Drop-In Center										
Bridget Transitional House Case Management	118,728	118,728						118,728		
Daytime Drop-In Services	48,153	48,153						48,153		
Homeless Case Management - Housing Retention	100,190	100,190						100,190		
Youth Spirit Artworks										
TAY Tiny Homes Case Management	78,000	-								
Homeless Services Total	12,180,122	10,516,780	418,921		220,118	5,978,279	100,000	3,031,005		768,457
Housing Development & Rehabilitation										
Bay Area Community Land Trust	5,200	5,200						5,200		
Organizational Capacity Building	200,000	200,000					200,000			
Center for Independent Living										
Residential Access	159,660	211,600	211,600							

FY 2025 Community Agency Allocations

Agency/Individual Name	FY 2024 Adopted	FY 2025 Adopted	CDBG*	CSBG*	ESG*	GF Measure P	GF Measure U1	General Fund (GF)	GF Mayor's Reimagining Public Safety	Other Funds
CHDO Programs	Refer to HTF/CHDO	Refer to HTF/CHDO								
Habitat for Humanity East Bay/Silicon Valley, Inc.										
Housing Rehabilitation Grant Program	250,000	154,280	154,280							
Rebuilding Together East Bay - North										
Safe at Home Program	98,275	114,164						114,164		
Housing Development & Rehabilitation Total	713,135	685,244	365,880				200,000	119,364		
Legal/Advocacy										
East Bay Community Law Center										
Consumer Justice Clinic/Housing Advocacy	33,644	48,556						48,556		
Tenant Legal Counseling, Representation & Problem Solviing	275,000	275,000					275,000			
Eden Council for Hope and Opportunity	35,000	35,000	35,000							
Eviction Defense Center										
Tenant Legal Counseling, Representation & Problem Solviing	275,000	275,000					275,000			
Housing Retention	3,250,000	797,139					250,000			547,139
Family Violence Law Center - Domestic Violence & Homelessness Prevention Project	61,842	75,000						75,000		
Legal/Advocacy Total	3,930,486	1,505,695	35,000				800,000	123,556		547,139
Other										
Animal Rescue	35,000	35,000						35,000		
Berkeley Community Gardening Collaborative	11,895	19,720						19,720		
Berkeley Project	32,000	-								
Community Agency Publishing Outcomes Project	25,000	-								
Eden Information & Referral	35,000	35,000						35,000		
McGee Avenue Baptist Church	17,844	-								
SEEDS Community Resolution Center	22,553	-								
Other Total	179,292	89,720						89,720		

FY 2025 Community Agency Allocations

Agency/Individual Name	FY 2024 Adopted	FY 2025 Adopted	CDBG*	CSBG*	ESG*	GF Measure P	GF Measure U1	General Fund (GF)	GF Mayor's Reimagining Public Safety	Other Funds
Recreation										
Ephesians Children's Center - Greg Brown Park Supervision	18,573	18,573						18,573		
Recreation Total	18,573	18,573						18,573		
Seniors										
J-Sei	9,110	30,000						30,000		
Seniors Total	9,110	30,000						30,000		
Youth										
Bay Area Community Resources										
School Based Behavioral Health Services	94,964	-								
Bay Area Hispano Institute for Advancement - Out of School Time Programs	21,447	36,541						36,541		
Berkeley Community Scholars		35,000						35,000		
Berkeley High School Bridge Program	79,000	134,328						134,328		
Berkeley Public Schools Fund										
Black Girls United in BUSD Middle & High Schools		47,817						47,817		
Identity-affirming Youth Development Programs @ Longfellow Middle School		25,300						25,300		
Berkeley Youth Alternatives:										
Afterschool Program	30,000	30,000						30,000		
Counseling	30,000	30,000						30,000		
Counseling Center to meet demand for mental health services	125,000	125,000							125,000	
Summer Jam Day Camp	35,000	35,000							35,000	
Big Oaks Learning Center Inc. - Big Oaks Learning Center	39,840	39,840						39,840		
Biotech Partners – Biotech Academy at Berkeley High	91,750	150,000						150,000		
Healthy Black Families - Next Steps - Village Cultural Academy		150,000						150,000		
Lifelong Medical Care										
Rosa Parks Collaborative	44,804	-								

FY 2025 Community Agency Allocations

Agency/Individual Name	FY 2024 Adopted	FY 2025 Adopted	CDBG*	CSBG*	ESG*	GF Measure P	GF Measure U1	General Fund (GF)	GF Mayor's Reimagining Public Safety	Other Funds
McGee Ave. Baptist Church Voices Against Violence	50,000	50,000							50,000	
Multicultural Institute Mentoring for Academic Success (MAS)	33,603	50,000						50,000		
Pacific Center for Human Growth - Safer Schools Project	23,245	-								
RISE Program	216,039	229,328						229,328		
Stiles Hall	90,000	100,000						100,000		
Supplybank.Org (Formerly K to College)	30,000	35,000						35,000		
Through The Looking Glass - Parenting Education and Kindergarten Readiness	25,000	-								
UC Berkeley										
BUILD Literacy/Cal Corp	95,360	100,000						100,000		
Bridging Berkeley	34,640	40,000						40,000		
YMCA of the East Bay - Y-Scholars Program		-								
Y- Scholars Program	40,000	-								
School Readiness Program	50,875	-								
Youth Total	1,280,567	1,443,154						1,233,154	210,000	
TOTAL COMMUNITY AGENCY ALLOCATIONS	\$ 24,986,973	\$ 20,493,866	\$ 1,046,486	\$ 160,000	\$ 220,118	\$ 5,978,279	\$ 1,100,000	\$ 8,720,533	\$ 210,000	\$ 3,058,450

* Federal funds from HUD for Community Development Block Grant (CDBG)/, Community Services Block Grant (CSBG) and Emergency Solutions Grant (ESG)

** Subject to the Sugar – Sweetened Beverage Panel of Experts (POE) allocation.

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).

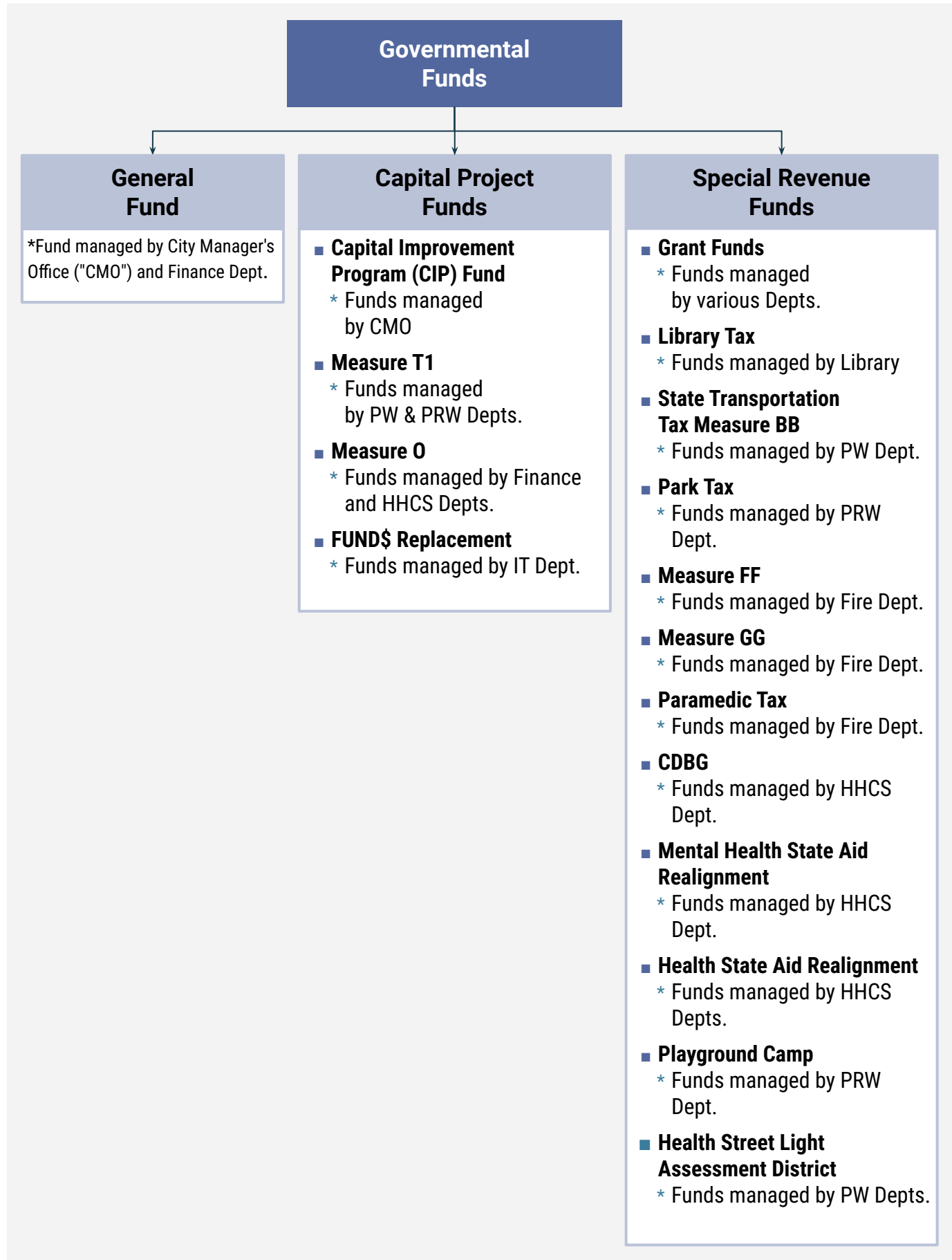
- ▶ **General Fund** is the primary operating fund of the City. It is discretionarily used for multiple purposes and has the most flexibility in how funding can be spent.
- ▶ **Special Revenue Funds** are restricted or committed to expenditures for specific purposes and therefore cannot be used for other 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).

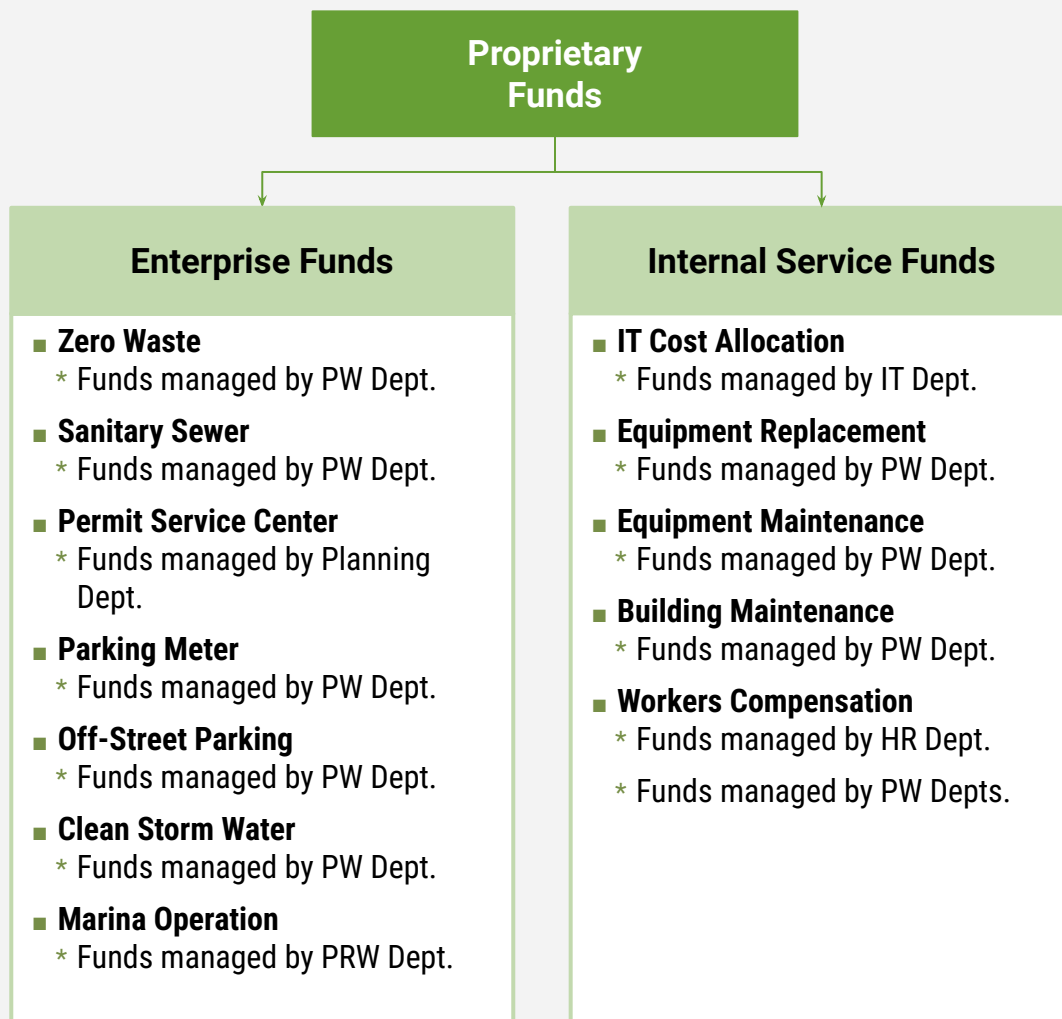
Proprietary funds are generally used in governmental accounting to account for activities that involve business-like services for which the City charges outside customers or internal departments of the City. Proprietary funds provide the same type of information as shown in the government-wide statements, 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.





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 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.

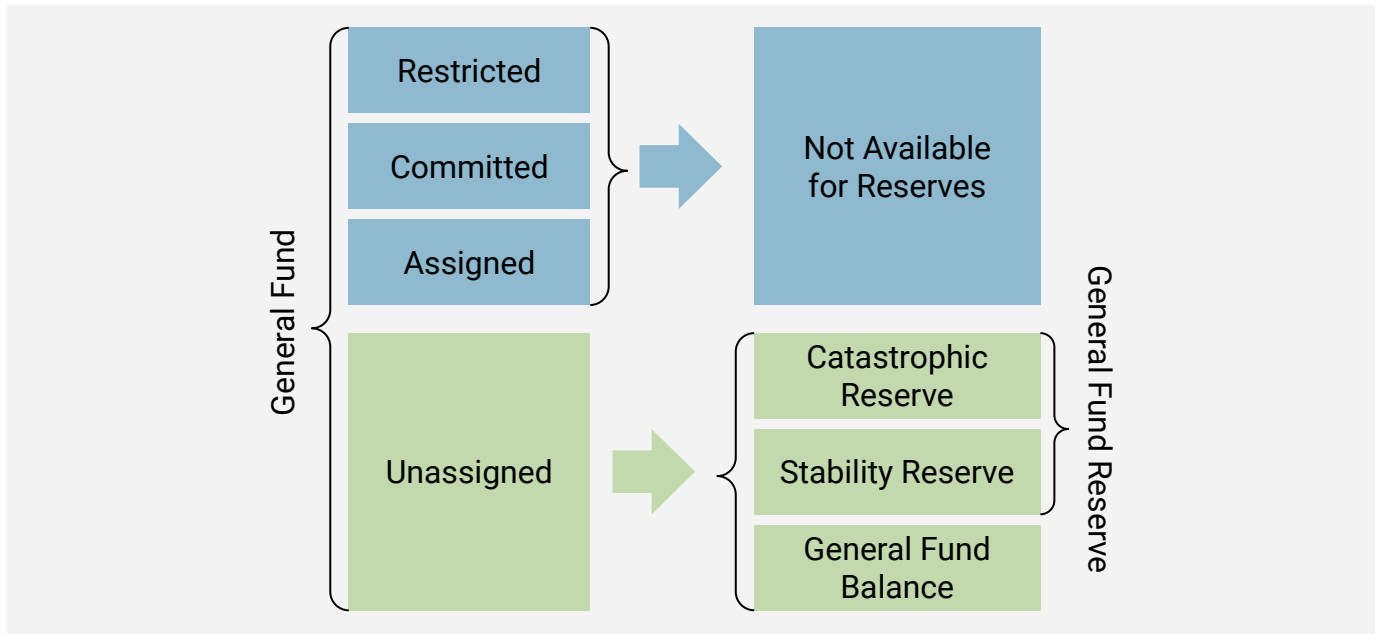
Effective immediately, the target level for the Reserve shall be a minimum of 13.8% of 2017 Adopted General Fund Revenues with an Intermediate Goal of a minimum of 16.7% by the end of Fiscal Year 2020, if financially feasible.

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: 6% of assessed value.

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

VIII. Performance Standards

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

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

Note:

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

IX. Relationship of Debt to Other City Policies

A. Relationship of Debt to Capital Improvement Program and Budget

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

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

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

B. Policy Goals Related to Planning Goals and Objectives

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

X. On-Going Debt Administration

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

Use of Debt Proceeds

The Finance Director and other appropriate City personnel shall:

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

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

Record Keeping Requirements

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

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

Arbitrage Rebate

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

XI. Disclosure Policy

Purpose

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

Definitions

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

Disclosure Working Group

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

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

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

Responsibilities. The Disclosure Working Group is responsible for:

- a) Reviewing and approving all Preliminary and Final Official Statements before such documents are posted;
- b) Reviewing and approving all continuing disclosure undertakings as contained in the City's Preliminary and Final Official Statements before such documents are posted;
- c) Reviewing annually the City's status and compliance with continuing disclosure undertakings including filings of Annual Reports and Notices of Listed Events;
- d) Reviewing any items referred to the Disclosure Working Group; and
- e) Evaluating the effectiveness of this Disclosure Policy.

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

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

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

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

Continuing Disclosure Filings

Overview of Continuing Disclosure Filings

1. Under its continuing disclosure undertakings, it has entered into in connection with its debt offerings, the City is required to file annual reports ("Annual Reports") with the MSRB's EMMA system. Such Annual Reports are required to include the City's audited financial statements and certain updated financial and operating information (or may incorporate by reference publicly-available documents that contain such information).
2. In accordance with each continuing disclosure undertaking, if audited financial statements are not available by the date the Annual Report is required to be filed, unaudited financial statements are to be included in such Annual Report and audited financial statements shall be filed when such statements become available. If unaudited financial statements are filed, the cover page may include a disclaimer stating that such financial statements are unaudited and are subject to adjustments and modifications, the result of which will be presented in the audited financial statements. In addition, in

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

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

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

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

Public Statements Intended to Reach Financial Markets

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

Training

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

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

XII. Debt Management And Disclosure Policy Review

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

Investment Policy

The Director of Finance invests the City's idle funds in order to ensure financial security. The City Council approves an annual investment strategy that sets the policy for how the City will invest its funds. The City's investment policy is to invest public funds in a manner that will provide maximum security, adequate liquidity and sufficient yield, while meeting the daily cash flow demands of the City and conforming to all statutes and regulations governing the investment of public funds. The City's current investment policy is available at <https://berkeleyca.gov/sites/default/files/documents/investment-policy.pdf>

Debt

Bond Rating

The City currently maintains a tax-backed rating of “Aa2” and “AA+” from Moody’s Investors Service and Standard & Poor’s respectively.

FY 2025 - FY 2026 Debt Service: Details

Account Description	FY 2025	FY 2026	Total
Principal Payment	\$ 55,000	\$ 55,000	\$ 110,000
Interest Payment	43,395	43,395	86,790
2004 Thousand Oaks Heights UUT No.1	98,395	98,395	196,790
Principal Payment	1,198,448	1,198,448	2,396,896
Interest Payment	427,220	427,220	854,440
2012 Refunding (Refunding of 1999 LRB - Berkeley Rep & 2003 COP - Building Acquisition)	1,625,668	1,625,668	3,251,336
Principal Payment	366,552	366,552	733,104
Interest Payment	130,668	130,668	261,336
2012 Refunding (Refunding of 1999 LRB - Berkeley Rep & 2003 COP - Building Acquisition)	497,220	497,220	994,440
Principal Payment	385,000	385,000	770,000
Interest Payment	507,125	507,125	1,014,250
2014 Measure M (Street and Integrated Watershed Improvements)	892,125	892,125	1,784,250
Measure M - Street and Integrated Watershed Impro			
Principal Payment	1,600,236	1,600,236	3,200,472
Interest Payment	446,175	446,175	892,350
c. 2015 GORBs (for the 2007 B refunding Bonds)	2,046,411	2,046,411	4,092,822
Measure S			
Principal Payment	294,175	294,175	588,350
Interest Payment	82,021	82,021	164,042
a. 2015 GORBs (for the 2002 Refunding bonds)	376,196	376,196	752,392
Measure G - 2002			
Principal Payment	110,799	110,799	221,598
Interest Payment	30,893	30,893	61,786
b. 2015 GORBs (for the 2007 A refunding Bonds)	141,692	141,692	283,384
Measure G - 2007 Series A			
Principal Payment	374,791	374,791	749,582
Interest Payment	104,498	104,498	208,996
d. 2015 GORBs (for the 2008 General Obligation Bonds, Measure I)	479,289	479,289	958,578
Measure I - Animal Shelter			

FY 2025 - FY 2026 Debt Service: Details (continued)

Account Description	FY 2025	FY 2026	Total
Principal Payment	335,000	335,000	670,000
Interest Payment	403,738	403,738	807,476
2016 Measure M	738,738	738,738	1,477,476
Measure M - Street and Integrated Watershed Impro			
Principal Payment	870,000	870,000	1,740,000
Interest Payment	1,041,050	1,041,050	2,082,100
2016 Parking Garage	1,911,050	1,911,050	3,822,100
Principal Payment	765,000	765,000	1,530,000
Interest Payment	963,181	963,181	1,926,362
2017 G.O Bonds (infrastructure and Facilities	1,728,181	1,728,181	3,456,362
Measure TI - Infrastructure and Facilities			
Principal Payment	770,000	770,000	1,540,000
Interest Payment	1,237,265	1,237,265	2,474,530
2020 G.O Bonds	2,007,265	2,007,265	4,014,530
2018 Election Measure O: Affordable Housing			
Principal Payment	275,000	275,000	550,000
Interest Payment	258,575	258,575	517,150
2020 Refunding GO Bonds, Series A	533,575	533,575	1,067,150
Measure FF - Neighborhood Branch Library Improvements			
Project (Refunding 2010 GO Bond Measure FF - Neighborhood Branch Library Improvements Project)			
Principal Payment	415,000	415,000	830,000
Interest Payment	389,063	389,063	778,126
2020 Refunding GO Bonds, Series B	804,063	804,063	1,608,126
(Refunding 2009 GO Bond Measure FF Library Branch Measure FF - Neighborhood Branch Library Improvements Project)			
Principal Payment	-	-	-
Interest Payment	138,200	138,200	276,400
2021 Refunding Lease Revenue Bonds	138,200	138,200	276,400
(2010 Animal Shelter COP Refinancing)			
Principal Payment	1,220,825	1,220,825	2,441,650
Interest Payment	1,750,000	1,750,000	3,500,000
2021 G.O Bonds, Series B (2016 Election infrastructure and Facilities	2,970,825	2,970,825	5,941,650
Measure TI - Infrastructure and Facilities			
Total Principal	\$ 9,035,826	\$ 9,035,826	\$ 18,071,652
Total Interest	\$ 7,953,067	\$ 7,953,067	\$ 15,906,134
Total Debt Service	\$ 16,988,893	\$ 16,988,893	\$ 33,977,786

Gann Chart

Gann Appropriation Limitation for FY 2025 (Based on the FY 2025 Proposed Budget)

FY 2024 Gann Appropriation Limit of \$279,256,263 (before Special Taxes Added), Adjusted for Growth Factor of 1.0306	\$	287,801,505
ADD BACK:		
Library Relief Tax		25,905,893
Emergency Medical Services Special Tax		3,874,480
Park Maintenance, City Trees and Landscaping Special Tax		18,297,945
Emergency Services for Severely Disabled Tax		1,733,706
Firefighting, Emergency Medical Response and Wildfire		10,102,578
Fire Protection and Emergency Response and Preparedness		5,821,950
Total Gann Appropriations Limitation ⁽¹⁾	\$	353,538,057
Appropriation Subject to Gann Limitation ⁽²⁾		294,966,246
Excess of Limitation Over Appropriation	\$	58,571,811

Notes:

- ⁽¹⁾ The appropriation limit is the calculated dollar amount, which restricts the ability to receive and appropriate proceeds of taxes.
- ⁽²⁾ The amounts of appropriations subject to the limitation are budgeted proceeds of taxes (e.g., all taxes levied; transfers from an enterprise fund to the extent those funds exceed the cost of providing the services; discretionary state subventions; interest earned from the investment of proceeds of taxes, etc.) and the total of these budgeted revenue cannot exceed the total appropriation limitations.

The GANN Limit override to raise the spending limit for the special taxes are required to be renewed by voters every four years The date the next GANN Limit override is to be submitted to voters is November, 2024

RESOLUTION NO. 71,396-N.S.

ESTABLISHING AN APPROPRIATIONS LIMIT FOR FY 2025

WHEREAS, on November 6, 1979, the citizens of the State of California approved Proposition 4, which added Article XIII B to the Constitution of the State of California to place various limitations on the fiscal powers of State and local government; and

WHEREAS, on June 5, 1990, the citizens of the State of California approved Proposition 111 which provided new Proposition 111 adjustment formulas; and

WHEREAS, Senate Bill 1352, enacted by the Legislature of the State of California, provides for the implementation of Article XIII by defining various terms in this article; and

WHEREAS, pursuant to the requirements of Senate Bill 1352, the City Council, on May 21, 2024 adopted a Resolution which gave notice, as required by law, that the City Council would establish the City of Berkeley appropriations limit for FY 2025 by a Resolution of the City Council on June 25, 2024.

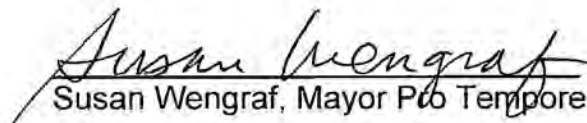
NOW THEREFORE, BE IT RESOLVED by the Council of the City of Berkeley, that the Council, pursuant to the requirements and criteria set forth in Senate Bill 1352, does hereby establish the appropriations limit at \$353,538,057 for FY 2025 for the City of Berkeley as documented in Exhibits A and B attached hereto and incorporated herein by reference as though fully set forth.

The foregoing Resolution was adopted by the Berkeley City Council on June 25, 2024 by the following vote:

Ayes: Bartlett, Hahn, Humbert, Kesarwani, Lunaparra, Taplin, Tregub, Wengraf, and Arreguin.

Noes: None.

Absent: None.


Susan Wengraf, Mayor Pro Tempore

Attest:


Mark Numainville, City Clerk

Strategic Plan

The Strategic Plan identifies the long-term goals and short-term priorities that the City government will focus on to benefit the Berkeley community.

In early 2016, a team led by an Assistant to the City Manager, composed of staff volunteers from the Human Resources, Planning, and Police departments, conducted two dozen meetings with staff, the unions, and City Council to identify the City's strengths and challenges. The team identified common themes, drafted goals for the organization and presented them to the public and City staff for input. Staff attended an "Appreciation Event", where they had the opportunity to vote on the goals that most resonated with them. A survey was also conducted on Berkeley Considers 1,200 people visited the survey and 749 responded and prioritized the goals. This process resulted in the nine goals included within the strategic plan. After a number of department meetings, a Managers Retreat and a Council Retreat, the Strategic Plan was adopted by City Council in January 2018 and incorporated into the budget. Performance measures were subsequently included as part of the budget process in the fall of 2020.

For each goal in the Strategic Plan, there are a number of Priorities (i.e., projects). Priorities are short-term projects or phases of projects that can be completed within the two-year budget cycle and advance progress on a goal. Priorities are refreshed each budget cycle as part of budget development.

Strategic Plan projects are those which: Advance a Strategic Plan Goal; Have resources identified in the budget to carry it out (or at least a phase of it); Have a clear scope of work and proposed start/end dates; Are not part of "baseline" services and Usually involve multiple departments.

Departments have identified strategic plan priorities within the departmental budget narrative section of the document. This narrative includes the goal, a description of the project or program, the timeline for completion and the estimated budget. Additional information on the City's strategic Plan and project status is available at <https://berkeleyca.gov/your-government/our-work/strategic-plan>

Strategic Plan Goals

- Create affordable housing and housing support services for our most vulnerable community members.
- Be a global leader in addressing climate change, advancing environmental justice, and protecting the environment.
- Champion and demonstrate social and racial equity.
- Provide state-of-the-art, well maintained infrastructure, amenities, and facilities.
- Create a resilient, safe, connected, and prepared City.
- Foster a dynamic, sustainable, and locally-based economy.
- Provide an efficient and financially-healthy City government.
- Attract and retain a talented and diverse City government workforce.
- Be a customer-focused organization that provides excellent, timely, easily accessible service and information to the community.

Strategic Plan Priority Projects and Programs

Department	Goal	Supporting Departments	Title	Description	Planned Start/End	New or Continuing?	Estimated Budget
City Clerk	Provide an efficient and financially healthy City government	Finance, Information Technology	Citywide Contract Creation and Approval Paperless Workflow	Implement a new paperless system for the compiling, routing, approval, and retention of city contracts.	July 2024 – June 2025	New	\$400,000
City Clerk	Provide an efficient and financially healthy City government	City Attorney	Special Municipal Elections for District 4 and District 7	Conduct two special elections to fill vacancies due to resignations	January 2024 – June 2024	New	\$200,000
City Clerk	Provide an efficient and financially healthy City government	City Attorney, City Manager, Finance, Public Works, Parks Recreation & Waterfront	General Municipal Election	Estimated additional funds required for election services proved by Alameda County	April 2024 – January 2025	Continuing	\$156,000
City Manager's Office	Foster a dynamic, sustainable, and locally-based economy	City Manager	#Discovered in Berkeley – Berkeley Business Marketing & Communications Project	Sustaining and expanding upon work from Berkeley - Business Marketing and Communications Project – (I.e., further development of the “Discovered in Berkeley” stories series highlighting Berkeley businesses based on feedback from businesses featured in earlier campaign phases).	7/22-6/26	Continuing	\$50,000/yr.
City Manager's Office	Foster a dynamic, sustainable, and locally-based economy	City Manager, Information Technology	Berkeley Ventures, Berkeley Values	Sustaining the “Berkeley Ventures, Berkeley Values”, program to leverage local tech sector skills, wealth, and other resources to support equitable and inclusive growth.	7/22-6/26	Continuing	\$20,000/yr.
City Manager's Office	Provide state-of-the-art, well-maintained infrastructure, amenities, and facilities	City Manager, Public Works, Parks Recreation & Waterfront, Planning	Civic Center Phase III	Next phase of the Civic Center Plan (Vision Plan and Design Concept are complete). NOTE: The scope portion of this work is being completed by Public Works. Phase III work will focus on Civic Center's two city-owned buildings; Veterans Memorial (1931 Center St) and Maudelle Shirek (2134 MLK Jr Way).	7/24-To be determined	Continuing	Staff time
City Manager's Office	Champion and demonstrate social and racial equity	City Attorney, Human Resources, Health Housing & Community Services, Police, Fire, Public Works	Reimagining Public Safety	Implementation of July 2020 Omnibus package to develop a new paradigm of public safety (i.e., BerkDOT, Specialized Care Unit, Gun Violence Intervention and Prevention, Priority Dispatching, analysis of claims and settlements, and community engagement)	8/20-6/25	Continuing	Staff time

Strategic Plan Priority Projects and Programs (Continued)

Department	Goal	Supporting Departments	Title	Description	Planned Start/End	New or Continuing?	Estimated Budget
Fire	Create a resilient, safe, connected and prepared City	Human Resources, Information Technology, Public Works, Finance	Fire Department Reorganization	In FY 23-24 the Department began a significant re-organization that will result in more services to the community and a workforce that is better prepared and resilient to respond to the challenges the City will face in the coming decades.	7/22-7/25	Continuing	
Fire	Create a resilient, safe, connected and prepared City	Human Resources, Finance	Dispatch Capacity Building	Berkeley Emergency Communications Center needs analysis of existing dispatch capabilities/gap analysis of operations to better align with evolving emergency medical response. Goal: Enhance dispatch center capacity to triage calls, diverting non-emergency calls (including mental health calls) to appropriate resources like the SCU and provide emergency medical instructions to callers. This will require an adjustment to the staffing model, additional hardware, software and improved training for dispatchers.	6/22-6/25	Continuing	\$300,000
Fire	Provide state-of-the-art, well-maintained infrastructure, amenities, and facilities	Planning Department	Fire Station Solar and Lighting Transition	The Department is transitioning the stations to use renewable energy sources, have the capacity to function off the grid and begin installation of infrastructure to support the electrification of the fire department's fleet. Goal is to install solar and battery storage onto three fire stations and the fire warehouse. In addition, staff is working to install LED lighting in all facilities.	1/22-6/26	Continuing	No cost-offset by existing utility bill
Fire	Create a resilient, safe, connected and prepared City	Human Resources	Evacuation Zone Outreach	Develop curriculum and hire interns or part-time/ temporary personnel for community outreach and education on evacuation plans and routes.	7/21-6/26	Continuing	\$25,000
Fire	Provide an efficient and financially-healthy City government	Human Resources	EMS Redesign	Over the next two fiscal years, meet and confer, develop the job classifications, funding sources, and program design to allow for the expansion of EMS operations in a more efficient cost and response model, including Basic Life Support ambulances, Advanced Life Support ambulances, code 3 equipped vehicles, equipment for operations in austere environments and prioritized dispatching.	7/21-7/25	Continuing	\$6,727,077 (funded, Measure FF)

Strategic Plan Priority Projects and Programs (Continued)

Department	Goal	Supporting Departments	Title	Description	Planned Start/End	New or Continuing?	Estimated Budget
Fire	Create a resilient, safe, connected and prepared City	Finance, Human Resources	Wildfire Fuel Mitigation Plan	Hire a consultant to assess and write a fuel management plan for the City of Berkeley. This will include the City and the three remote camps operated by the City. California Environment Quality Act (CEQA) requirements will need to be addressed and the process will be a collaborative science-based approach with community, industry experts, and environmentalists.	7/21-6/26	Continuing	\$200,000 (funded, Measure FF)
Fire	Create a resilient, safe, connected and prepared City		Technical Rescue Team	Build a technical rescue response team capable of responding and mitigating emergencies involving height, confined space, hazardous atmosphere, and extrication from generally unstable platforms and to a degree the department is not currently capable of addressing at industry standards. Funds recruitment and training, purchasing equipment and on-going costs.	7/21-6/26	Continuing	\$150,000 (funded, Measure GG)
Fire	Provide state-of-the-art, well-maintained infrastructure, amenities, and facilities	Finance, Public Works, Information Technology	Property Acquisition	Research, locate, lease or purchase and minimally develop a property to provide adequate space for hands-on & classroom training of public safety personnel and Community Emergency Response Team groups, space for EMS deployment, offices, warehouse/storage, and a secondary (backup) dispatch center.	7/21-6/25	Continuing	\$20,000,000 (funded, GF, Measure FF & UC Settlement)
Fire	Create a resilient, safe, connected and prepared City	Finance	Hazardous Materials Response Team Type Rating	Update and expand HazMat equipment and training levels to align with Cal OES Type 2 qualifications and capabilities; better suited for hazards within the City of Berkeley and better able to respond as a regional resource.	7/21-7/26	Continuing	\$150,000 (funded, Measure FF and UC Settlement)
Fire	Create a resilient, safe, connected and prepared City	Planning, Police Department, Public Works	Safe Passages	Develop standards, code updates, and enforcement mechanisms to identify narrow streets that need to have parking restrictions and keep clear areas identified and marked.	7/20-6/26	Continuing	700000 (funded, Measure FF)
HHCS	Create affordable housing and housing support services for our most vulnerable community members	Finance, City Attorney	Increase Affordable Housing: Measure O Implementation Round 2	Round 2: Solicit and evaluate a BUSD sponsored educator housing development proposal to be funded from the FY 22 bond issuance.	43669	Complete	\$7.5M
HHCS	Champion and demonstrate social and racial equity	Human Resources; City Attorney	Paid Family Leave Ordinance	Explore an ordinance that guarantees paid leave for new parents. See also May 16, 2017 referral (DMND0002768).	43756	On Hold	

Strategic Plan Priority Projects and Programs (Continued)

Department	Goal	Supporting Departments	Title	Description	Planned Start/End	New or Continuing?	Estimated Budget
HHCS	Create a resilient, safe, connected, and prepared City		Public Health Strategic Plan Implementation	Implement a tracking and reporting system for Division program performance measures. After pandemic related delays, this project has been rolled into HHCS's current Results Based Accountability initiative, the Community Health Assessment and the Community Health Improvement Plan.	43647	In progress, 41.6% complete	
HHCS	Champion and demonstrate social and racial equity		Results-Based Accountability Framework for Health, Housing & Community Services Programs	Implement a results-based accountability performance management framework to better account for and improve the work that the Department of Health, Housing & Community Services undertakes, and to maximize impact. Develop and publish outcomes data on selected programs.	43756	In progress, 30% complete	\$828,845
HHCS	Be a customer-focused organization that provides excellent, timely, easily-accessible service and information to the community		Community Agency Funding Information	Develop and publish comprehensive report on outcomes of community agencies funded by City of Berkeley.	43647	100% complete as of 3/1/24	
Human Resources	Attract and retain a talented and diverse City government workforce	All City departments	Mandatory Trainings	Ensure baseline compliance with mandatory trainings by at least 95% of employees across all departments.	July 2024 to June 2026	Continuing	Staff time
Human Resources	Attract and retain a talented and diverse City government workforce	All City departments	LEARN Training Platform	Launch the LEARN module on the NeoGov platform to provide learning plans for tiers of employees: front-line, supervisory, managerial, and executive.	July 2024 to June 2026	New	Staff time
Human Resources	Attract and retain a talented and diverse City government workforce	All City departments	Supervisory Academy	Develop 40-hour Supervisory Academy comprised of instruction and experience-based learning.	July 2024 to June 2026	New	Staff time
Human Resources	Attract and retain a talented and diverse City government workforce	All City departments	Employee Enhancement Webinars	Provide monthly webinars for City workforce focused on practical topics, such as promotional opportunities, benefits, and wellness.	July 2024 to June 2026	Continuing	Staff time
Human Resources	Attract and retain a talented and diverse City government workforce	All City departments	Deferred Compensation Awareness Campaign	Increase participation in City's deferred compensation programs; increase contribution rates.	July 2024 to June 2026	Continuing	Staff time

Strategic Plan Priority Projects and Programs (Continued)

Department	Goal	Supporting Departments	Title	Description	Planned Start/End	New or Continuing?	Estimated Budget
Human Resources	Attract and retain a talented and diverse City government workforce	City Manager, City Attorney's Office	Workplace Equity Policy	Draft and adopt holistic Workplace Equity Policy.	July 2024 to June 2025.	New	Staff time
Human Resources	Create a resilient, safe, connected, and prepared city	City Manager, City Attorney's Office, Police Department	Workplace Violence Prevention Policy	Draft and adopt holistic Workplace Violence Prevention Policy; create Threat Assessment Team structure.	July 2024 to June 2025.	New	\$75,000/yr.
Information Technology	Provide state-of-the-art, well-maintained infrastructure, amenities, and facilities	All City departments	Enterprise Architecture	Document the current architecture and implement ways to standardize. This would include documenting the As-Is architecture, implementing Source Control, creating document taxonomy etc.	7/24-6/25	Continuing	\$250,000
Information Technology	Provide state-of-the-art, well-maintained infrastructure, amenities, and facilities	All City departments	Enterprise Data Integration	Develop plan/tool to integrate and manages data exchange across all connected systems in and out of the enterprise in a standard and efficient way.	7/24-6/25	Continuing	\$500,000
Information Technology	Be a customer-focused organization that provides excellent, timely, easily-accessible service and information to the community	PW, Fire, Police, PRW	New 311 Customer Relationship Management System	Replace CRM System and integrate with other systems in the City such as AssetWorks.	6/23-1/25	Continuing	\$500,000
Information Technology	Provide state-of-the-art, well-maintained infrastructure, amenities, and facilities	All Departments	Microsoft SharePoint, OneDrive and Teams Citywide deployment	This is a project to redefine SharePoint and Teams functionality and launch intranet.	7/23-12/25	Continuing	\$100,000
Information Technology	Provide state-of-the-art, well-maintained infrastructure, amenities, and facilities	All Departments	Smart Conference Rooms	This is a project to upgrade conference rooms and provide new technology for hybrid remote /onsite meetings and presentations.	6/23-12/24	Continuing	\$80,000
Information Technology	Be a customer-focused organization that provides excellent, timely, easily-accessible service and information to the community	Planning, Finance, Fire	Master Address / Parcel Database	Replacement of FUND\$ Land Management module (LX). Produce a Master Address / Parcel database with continually updated information.	7/24-6/25	New	\$300,000

Strategic Plan Priority Projects and Programs (Continued)

Department	Goal	Supporting Departments	Title	Description	Planned Start/End	New or Continuing?	Estimated Budget
Information Technology	Provide an efficient and financially- healthy City government	Planning	Accela Electronic Document Management System	Replaces system out of compliance.	6/24-12/25	Continuing	\$200,000
Information Technology	Provide state-of-the- art, well- maintained infrastructure, amenities, and facilities	HR	Human Resources systems for learning management, performance management and employee onboarding	Add modules for staff onboarding, classes for staff, and performance management.	1/23-6/25	Continuing	\$71,000
Information Technology	Provide state-of-the- art, well- maintained infrastructure, amenities, and facilities	City Manager's Office, Animal Services, Finance	Animal Services License System (Online Dog Licensing)	Provide on-line services for Animal Shelter.	1/25-7/25	Continuing	\$14,000
Information Technology	Provide state-of-the- art, well- maintained infrastructure, amenities, and facilities	Public Works	FUND\$ Replacement: Zero Waste Management and Billing System	Implement software to manage operations and billing for Zero Waste.	1/21-12/24	Continuing	\$500,000
Information Technology	Provide state-of-the- art, well- maintained infrastructure, amenities, and facilities	Public Works	FUND\$ Replacement: Fleet Management	Implement software to manage City fleet of vehicles.	7/23-12/24	Continuing	\$500,000
Information Technology	Provide state-of-the- art, well- maintained infrastructure, amenities, and facilities	Public Works	Capital Improvement Projects software	Implement capital improvements project and financial management software.	To be determined	New	\$2,100,000
Information Technology	Provide an efficient and financially- healthy City government	Planning, Public Works, Fire	Digital Permit software Replacement	Replace existing software.	To be determined	New	\$3,600,000
Information Technology	Provide state-of-the- art, well- maintained infrastructure, amenities, and facilities	City Attorney	Case Management and Practice Management Software	Case management software for Legal; RFP being reviewed.	To be determined	New	\$112,500

Strategic Plan Priority Projects and Programs (Continued)

Department	Goal	Supporting Departments	Title	Description	Planned Start/End	New or Continuing?	Estimated Budget
Information Technology	Provide state-of-the-art, well-maintained infrastructure, amenities, and facilities	City Attorney	Scheduling Software	Software to manage charges / schedules for Legal.	To be determined	New	\$25,000
Information Technology	Provide an efficient and financially-healthy City government	Finance	ERMA: AR/GB (Accounts Receivable / General Billing)	Enable accounts receivable and general functionality in ERMA (Tyler Munis) software.	To be determined	Continuing	\$350,000
Information Technology	Provide an efficient and financially-healthy City government	Human Resources	ERMA: ESS (Employee Self Service)	Enable employees to view own time off, pay stub, W2 information in ERMA.	To be determined	Continuing	\$96,000
Information Technology	Provide an efficient and financially-healthy City government	Payroll Audit	ERMA/Time and attendance system (ExecuTime)	Software to allow staff to input own time sheets and for approvals to be automated and electronic.	To be determined	Continuing	\$235,000
Information Technology	Provide an efficient and financially-healthy City government	Finance	Business licensing software replacement	New software for business licenses.	To be determined	Continuing	\$500,000
Information Technology	Provide state-of-the-art, well-maintained infrastructure, amenities, and facilities	All City departments	IT Service Catalog	Enhancements to Service Now	10/23-12/24	Continuing	\$50,000
Information Technology	Provide state-of-the-art, well-maintained infrastructure, amenities, and facilities	All City departments	SNOW Upgrade	Upgrade ServiceNow platform to version Xanadu	7/24-10/24	New	\$25,000
Information Technology	Provide state-of-the-art, well-maintained infrastructure, amenities, and facilities	All City departments	SNOW Enhancements FY25	Improve portal enhancements for requests submission; hardware and software management	7/24-6/25	New	\$50,000
Information Technology	Provide state-of-the-art, well-maintained infrastructure, amenities, and facilities	All City departments	Microsoft Intunes Implementation	Implement new software management tool to streamline application deployment to desktops	1/24-12/25	New	\$50,000

Strategic Plan Priority Projects and Programs (Continued)

Department	Goal	Supporting Departments	Title	Description	Planned Start/End	New or Continuing?	Estimated Budget
Information Technology	Provide an efficient and financially- healthy City government	Finance	Fund\$ Software upgrade	Upgrade FUND\$ system from 9.1.22.2 to 9.1.24.x	8/24 - 11/24	New	\$50,000
Information Technology	Provide an efficient and financially- healthy City government	All Departments	ERMA Software upgrade	Upgrade from version 2021.9.x to 2021.12	5/24 - 7/24	New	\$50,000
Information Technology	Provide state-of-the- art, well- maintained infrastructure, amenities, and facilities	All Departments	Wireless Upgrades with Managed services	Upgrade existing wireless at sites with better coverage and service in all City buildings	4/24-12/24	Continuing	\$370,000
Information Technology	Provide state-of-the- art, well- maintained infrastructure, amenities, and facilities	All Departments	Nutanix Upgrades and resiliency	Upgrade Nutanix clusters onsite and introduce Colo or DR to Azure. 3yr service commitment	7/24-1/25	Continuing	\$1,500,000
Information Technology	Provide state-of-the- art, well- maintained infrastructure, amenities, and facilities	All Departments	Internet Redundancy and Bandwidth upgrades	Increase internet bandwidth and consolidate firewalls for better load balancing	7/24-4/25	Continuing	\$400,000
Information Technology	Provide state-of-the- art, well- maintained infrastructure, amenities, and facilities	All Departments	Remote Sites Redundancy and Bandwidth upgrades	Create redundant links for our Remote sites. Also Increase overall bandwidth at these sites.	7/25-1/26	New	\$200,000
Information Technology	Provide state-of-the- art, well- maintained infrastructure, amenities, and facilities	All Departments	VOIP upgrades	VOIP improvements through integration with softphone apps like Teams. Provide access to VOIP calling on City Laptops.	10/25-4/26	Continuing	\$1,000,000
Information Technology	Provide state-of-the- art, well- maintained infrastructure, amenities, and facilities	Public Works	Work Order System Enhancements	Enhancements to Nexgen Work Order - Workflow and Reports	1/24-12/24	Continuing	\$250,000
Information Technology	Provide state-of-the- art, well- maintained infrastructure, amenities, and facilities	Public Works	FUND\$ Replacement - Migrate Code Enforcement	Move Code Enforcement for Public Works to Accela	1/24-12/24	Continuing	\$30,000

Strategic Plan Priority Projects and Programs (Continued)

Department	Goal	Supporting Departments	Title	Description	Planned Start/End	New or Continuing?	Estimated Budget
Information Technology	Provide state-of-the-art, well-maintained infrastructure, amenities, and facilities	HHCS	Environmental Health Case Management and Code Enforcement System	Replacement for existing legacy code enforcement system	7/24-6/25	New	\$75,000
Information Technology	Provide state-of-the-art, well-maintained infrastructure, amenities, and facilities	Planning	Toxics Case Management and Code Enforcement System	Replacement for existing legacy code enforcement system	7/24-6/25	New	\$75,000
Information Technology	Provide state-of-the-art, well-maintained infrastructure, amenities, and facilities	All City departments	Enterprise Architecture	Migrate on-premise servers to cloud solutions such as AWS, or consider colocation facilities to improve resiliency and ease staff administrative efforts/requirements	7/24-6/25	New	\$650,000
Information Technology	Provide state-of-the-art, well-maintained infrastructure, amenities, and facilities	Police	New World CAD Upgrade	Upgrade existing CAD and Records systems	7/25-12/25	New	\$50,000
Information Technology	Provide state-of-the-art, well-maintained infrastructure, amenities, and facilities	Police	RIPA	New application for Racial Identify Profiling	1/25-6/25	New	\$50,000
Information Technology	Provide state-of-the-art, well-maintained infrastructure, amenities, and facilities	Fire	Tablet Command Application for Fire	Call Management Software	1/24-8/24	New	\$50,000
Information Technology	Provide state-of-the-art, well-maintained infrastructure, amenities, and facilities	Fire	Intterra Data Analytics and Geo events Application	Optimize Analytics for both historical and real time response	3/1/24-12/24	New	\$50,000
Information Technology	Provide state-of-the-art, well-maintained infrastructure, amenities, and facilities	Fire	Medic Vault Replacement	Replace vaults that manage controlled medications	7/25-12/25	New	\$100,000

Strategic Plan Priority Projects and Programs (Continued)

Department	Goal	Supporting Departments	Title	Description	Planned Start/End	New or Continuing?	Estimated Budget
Information Technology	Provide state-of-the-art, well-maintained infrastructure, amenities, and facilities	Fire	Getacs Mobile Data Terminals	New Hardware for Data911 replacement	3/24-12/24	New	\$100,000
Information Technology	Provide state-of-the-art, well-maintained infrastructure, amenities, and facilities	Police, Public Works	New ALPR	Replacement Passport	7/25-6/26	New	\$100,000
Information Technology	Provide state-of-the-art, well-maintained infrastructure, amenities, and facilities	Police, Fire	ATT Entrado Replacement	Call routing software	7/24-6/24	New	\$50,000
Information Technology	Provide state-of-the-art, well-maintained infrastructure, amenities, and facilities	All City departments	GIS Master Plan	Develop new GIS Master Plan	7/24-12/24	New	\$50,000
Information Technology	Provide state-of-the-art, well-maintained infrastructure, amenities, and facilities	Finance	Property Tax System	Replace current property tax system that interfaces with FUNDS Land Management	7/25-6/26	New	\$300,000
Information Technology	Provide state-of-the-art, well-maintained infrastructure, amenities, and facilities	All City departments	ArcGIS Velocity Server	Migrate the Geo-Event Server to AcrGIS Velocity	7/24-12/24	New	\$50,000
Planning	Be a global leader in addressing climate change, advancing environmental justice, and protecting the environment	Public Works, City Manager, City Attorney	Solar + Storage in Municipal Facilities (/Energy Assurance)	Participate with East Bay Community Energy (EBCE) in a facility assessment for solar plus battery storage at critical facilities and participate in a procurement process for a third-party Power Purchase Provider.	7/20-6/26	Continuing	staff time only
Planning	Be a global leader in addressing climate change, advancing environmental justice, and protecting the environment	Information Technology	Building Emissions Savings Ordinance Mandatory Requirements	Implement amendments to ordinance to focus on building electrification to reduce emissions in addition to improving energy efficiency. Expand the program by proposing mandatory requirements for emissions reductions improvements in existing buildings.	7/15-6/28	Continuing	\$168,000 (\$68,000 funded, \$100,000 enterprise funded)

Strategic Plan Priority Projects and Programs (Continued)

Department	Goal	Supporting Departments	Title	Description	Planned Start/End	New or Continuing?	Estimated Budget
Planning	Be a global leader in addressing climate change, advancing environmental justice, and protecting the environment	None	Climate Adaptation Planning (/ Climate Adaption Work)	Participate in regional coordination and grant-funded study of geographic impacts of ground water and sea level rise.	7/19-6/28	Continuing	staff time only
Planning	Be a global leader in addressing climate change, advancing environmental justice, and protecting the environment	Information Technology, Public Works	Residential EV Charging Pilot Program, Next Generation	Develop equitable solutions for residential charging access such as the development of DC Fast Charging hubs.	6/17-6/28	Continuing	staff time only
Planning	Be a global leader in addressing climate change, advancing environmental justice, and protecting the environment	None	Climate Equity Fund	Implement Climate Equity Fund Pilot Programs in building and mobility electrification and equitable community engagement with low-income communities	11/21-6/26	Continuing	\$600,000 (funded)
Planning	Create affordable housing and support services for our most vulnerable community members	Human Resources	Expanded and streamlined rental housing safety program	Expand and streamline the Rental Housing Safety Program to enable proactive inspections and other actions to maintain Berkeley's aging rental housing stock.	7/19-6/26	Continuing	staff time only
Planning	Create a resilient, safe, connected, and prepared City	None	Seismic safety programs, Phase III	Using third FEMA Hazard Mitigation Grant, accepted in spring 2022, provide new phase of design and construction grants to owners of the most seismically vulnerable buildings in Berkeley. Phase I began in 2017, Phase II began in 2020	7/19-6/25	Continuing	\$4.5 million (grant funded)
Planning	Create affordable housing and support services for our most vulnerable community members	City Attorney, HHCS, RSB	Demolition Ordinance (/Demolition Ord and Affordable Housing)	Update the Demolition ordinance and associated fees.	3/20-9/24	Continuing	staff time only
Planning	Create affordable housing and support services for our most vulnerable community members	City Attorney	Transit Corridor Upzoning (Objective Development Standards/ ZORP Phase II Revisions)	Develop Objective Standards for development review and to update zoning to increase housing capacity in transit corridors and neighborhood commercial districts. This phase will cover the Solano Avenue, North Shattuck, and College Avenue corridors.	6/23-12/26	Continuing	\$600,000 (\$350,000 funded; \$250,000 enterprise funded)

Strategic Plan Priority Projects and Programs (Continued)

Department	Goal	Supporting Departments	Title	Description	Planned Start/End	New or Continuing?	Estimated Budget
Planning	Create affordable housing and support services for our most vulnerable community members	City Attorney	Middle Housing (Objective Development Standards /Development/ Density Standards Project)	Establish objective standards for low-density residential districts to bring the zoning ordinance in better alignment with state laws, streamline project review, and provide predictable outcomes.	7/19-9/24	Continuing	\$250,000 (funded)
Planning	Create affordable housing and support services for our most vulnerable community members	None	San Pablo Avenue Specific Plan	Prepare a specific plan. Zoning and General Plan amendments and appropriate CEQA document for the San Pablo Avenue Area.	4/22-12/25	Continuing	\$1,000,000 (\$150,000 funded, \$850,000 grant funded)
Planning	Create affordable housing and support services for our most vulnerable community members	City Attorney, HHCS	Ashby & North Berkeley BART Stations Area Planning (/BART Stations Area Plan)	Implementation of Transit-Oriented Development at the Ashby and North Berkeley BART Station areas, including developer selection process, strategy for affordable housing, infrastructure and other desired community benefits.	4/20-6/26	Continuing	\$300,000 (funded)
Planning	Create a resilient, safe, connected, and prepared City	City Attorney's Office, Berkeley Fire Department, HHCS	Land Use, Safety & Environmental Justice Updates	Element updates required to meet State regulations; in addition, Environmental Justice Element is required to be adopted by close of 2024, per SB1000.	6/23-6/26	Continuing	\$852,042 (\$300,000 funded, \$497,042 grant funded, \$55,000 enterprise funded)
Planning	Provide an efficient and financially-healthy City government	City Manager's Office, City Attorney	Rezoning analysis and CEQA work for sites near Eastshore Hwy and Gilman Street	Conduct environmental review to amend the Zoning Ordinance and the General Plan to incentivize development at the former Pacific Steel site and adjacent properties.	3/22-9/24	Continuing	\$100,000 (funded)
Planning	Provide an efficient and financially-healthy City government	City Attorney, City Manager's Office	Rezone Gilman Street to Maximize Revenue Productivity Per Acre	Conduct environmental review and economic analysis to amend the Zoning Ordinance and the General Plan to maximize revenue and productivity on Gilman Street.	3/25-3/27	New	\$350,000 (\$250,000 funded, requesting \$100,000)

Strategic Plan Priority Projects and Programs (Continued)

Department	Goal	Supporting Departments	Title	Description	Planned Start/End	New or Continuing?	Estimated Budget
Planning	Create a resilient, safe, connected, and prepared city	City Manager's Office, City Attorney	Permit Conditions Enforcement, Phase II	Update procedures and standards for monitoring and enforcing agreed-to conditions on Land Use permits.	1/19-6/26	Continuing	staff time only
Planning	Be a customer-focused organization that provides excellent, timely, easily-accessible service and information to the community	City Attorney	Land Use procedures and policy interpretations	Compile and organize existing reference materials, and develop new materials, to advance consistency of interpretations by staff and guidelines for customers to use prior to project submittals (description clarified, spring 2022)	7/19-6/25	Continuing	staff time only
Planning	Be a customer-focused organization that provides excellent, timely, easily-accessible service and information to the community	Finance / IT	Land Use Applications Payment Process Improvements	Modernize, streamline and improve land use application payment processes. This project will align the land use portion of the permitting payment process with the building portion by enabling existing software to accept land use application payments online.	7/22-6/25	Continuing	\$150,000 (enterprise funded)
Planning	Be a customer-focused organization that provides excellent, timely, easily-accessible service and information to the community	IT	Land Use Applications Submittal Process Improvements	Modernize, streamline and improve land use submittal processes. This project will align the land use portion of the permitting submittal process with the building portion by enabling existing software to accept submittal of land use applications online.	7/22-6/25	Continuing	\$50,000 (enterprise funded)
Planning	Create affordable housing and support services for our most vulnerable community members	City Attorney	Pilot Accessory Dwelling Unit (ADU) Amnesty Program	Develop a pilot amnesty program for ADUs that incentivizes legalization, ensures minimum health and safety standards are maintained, and preserves current housing stock.	1/22-12/28	Continuing	staff time only
Planning	Provide an efficient and financially-healthy City government	City Attorney, City Manager's Office	R&D Innovation in Berkeley	Develop Zoning Ordinance amendments and codified performance standards to encourage the growth and retention of R&D in Berkeley	1/24-6/25	New	staff time only
Planning	Create affordable housing and support services for our most vulnerable community members	City Attorney	Southside Density Bonus Program	Develop a voluntary local density bonus program in the Southside that generates in-lieu fees to fund housing for homeless and extremely low-income residents	1/25-6/26	New	staff time only
Planning	Create a resilient, safe, connected, and prepared city	City Attorney	Green Building Code Adoption and Implementation	Adopt local amendments to the CA 2025 Energy and CALGreen Codes and develop tools necessary for successful implementation	7/25-6/26	New	staff time only

Strategic Plan Priority Projects and Programs (Continued)

Department	Goal	Supporting Departments	Title	Description	Planned Start/End	New or Continuing?	Estimated Budget
Parks, Rec. & Waterfront	Provide an efficient and financially-healthy City government	City Attorney	199 Seafront Lease Completion	Finalize new lease for 199 Seawall at the Berkeley Marina.	7/24-7/26	Continuing	Staff time /to be determined
Parks, Rec. & Waterfront	Provide state-of-the-art, well-maintained infrastructure, amenities, and facilities		MLK Junior Youth Services Center Construction	Measure T1-funded project to seismically retrofit and renovate the MLK YAP community center.	7/24-7/26	Continuing	\$12,500,000 (funded, Measure T1, Parks Tax, grants)
Parks, Rec. & Waterfront	Provide state-of-the-art, well-maintained infrastructure, amenities, and facilities	Public Works	Ohlone Park Construction: New Restroom and Lighting Improvements	Measure T1-funded to build a new public restroom and improve park lighting.	7/24-3/25	Continuing	\$1,200,000 (funded, Measure T1)
Parks, Rec. & Waterfront	Provide state-of-the-art, well-maintained infrastructure, amenities, and facilities		Tom Bates Fields Design: Restroom and Community Space	Measure T1-funded project to build a new restroom and community space at the Tom Bates Sports Complex.	7/24-6/26	Continuing	\$3,857,000 (funded, Measure T1, Parks Tax)
Parks, Rec. & Waterfront	Provide state-of-the-art, well-maintained infrastructure, amenities, and facilities	Public Works	Waterfront Construction: O and K dock Electrical	Project funded by the Marina Fund and General Fund to replace the electrical infrastructure at O&K docks at the Berkeley Marina.	7/24-6/26	Continuing	\$1,753,530 (funded, CIP and Marina Fund)
Parks, Rec. & Waterfront	Provide state-of-the-art, well-maintained infrastructure, amenities, and facilities		Waterfront Design: D and E Dock Replacement	GF and Measure T1-funded project to replace D&E docks at the Berkeley Marina.	7/24-12/25	Continuing	\$8,376,758 (funded GF, Measure T1, CIP, Marina Fund, grants)
Parks, Rec. & Waterfront	Provide state-of-the-art, well-maintained infrastructure, amenities, and facilities		Willard Park Construction: New Center and Restroom	Measure T1-funded project to replace Willard Park clubhouse and restroom.	7/24-4/25	Continuing	\$8,685,000 (funded, Measure T1, GF, CIP)

Strategic Plan Priority Projects and Programs (Continued)

Department	Goal	Supporting Departments	Title	Description	Planned Start/End	New or Continuing?	Estimated Budget
Parks, Rec. & Waterfront	Champion and demonstrate social and racial equity		Diversity, Equity and Inclusion Departmental Changes	Implementing 20 initiatives across 4 divisions to improve diversity, equity and inclusion in our programs, services, projects, and staffing. One initiative involves increasing the number of families that can access scholarships for camps and recreation programs. Another focuses on increasing the tree canopy in South and West Berkeley.	7/24-6/26	Continuing	\$355,000 (requesting funding; most initiatives funded by grants and reallocation of baseline)
Parks, Rec. & Waterfront	Provide an efficient and financially-healthy City government	City Attorney	125-127 University 2nd Floor Leases	Establish new leases for 125-127 University tenants Third Plateau and ICRI	7/24-6/26	New	Staff time
Parks, Rec. & Waterfront	Provide state-of-the-art, well-maintained infrastructure, amenities, and facilities		Cedar Rose 2-5 and 5-12 Play Structures Construction	Replacement of existing play structures, including public process.	7/25-6/26	Continuing	\$1,439,260 (funded by Parks Tax & CIP)
Parks, Rec. & Waterfront	Provide state-of-the-art, well-maintained infrastructure, amenities, and facilities		Waterfront Main Harbor Dredging: Construction	Dredging main harbor and entrance.	7/24-12/24	Continuing	\$7,755,210 (funded by grants, Marina Fund, CIP)
Parks, Rec. & Waterfront	Provide state-of-the-art, well-maintained infrastructure, amenities, and facilities		African American Holistic Resource Center Design and Permitting	Measure T1-funded project to complete design and permitting.	7/24-6/26	Continuing	\$14,100,000 (funded, Measure T1, GF)
Parks, Rec. & Waterfront	Provide state-of-the-art, well-maintained infrastructure, amenities, and facilities	City Attorney	Santa Fe Right of Way (SFROW) Conversion to Park Conceptual Design	Grant-funded project to convert 4 undeveloped blocks of SFROW to park land.	7/24-6/26	Continuing	\$1,307,140 (funded, grants)

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.

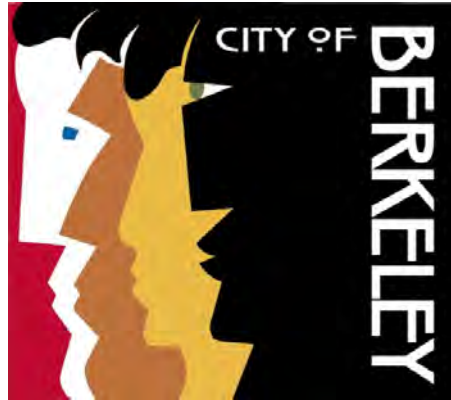
Unfunded (Supplemental) Requests – An item for which funding is not included by the City Administrator due to financial limitations, not because the request lacks merit. The Council may act to include them in the final budget, which may require reordering of budget priorities.

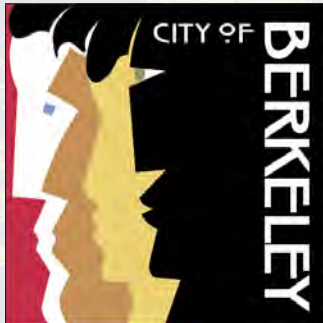
Unfunded Liabilities – Unfunded liabilities are defined as identifiable obligations of an organization for which the organization does not have 100% of the funding (cash or other assets) set aside to cover the cost should all obligations become immediately due.

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.





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