



PLEASE POST

# City of Emeryville

INCORPORATED 1896

1333 Park Avenue, Emeryville, CA 94608-3517  
t (510) 596-4300 | f (510) 596-4389

Chair Samuel Feldman  
Vice Chair Fran Quittel  
Member David Kritzberg  
Member Navarre Oaks  
Member Dora Siu

## BUDGET ADVISORY COMMITTEE

Special Meeting  
Civic Center, Garden Level  
1333 Park Avenue Emeryville, CA 94608  
May 11, 2026 –3:30PM

**Actions taken by Advisory Bodies are not official actions of the City Council, but must be considered and potentially ratified at a regular City Council meeting.**

All writings that are public records and relate to an agenda item, which are distributed to a majority of the legislative body less than 72 hours prior to the meeting is noticed, will be made available via email by request to the Committee Secretary. In compliance with the Americans with Disabilities Act, a person requiring an accommodation, auxiliary aid, or service to participate in this meeting should contact the Committee Secretary as far in advance as possible, but no later than 72 hours prior to the scheduled event. The best effort to fulfill the request will be made. Assistive listening devices will be made available for anyone with hearing difficulty and must be returned to the Committee Secretary at the end of the meeting. All documents are available in alternative formats upon request. No animals shall be allowed at, or brought in to, a public meeting by any person except (i) as to members of the public or City staff utilizing the assistance of a service animal, which is defined as a guide dog, signal dog, or other animal individually trained to provide assistance to an individual with a disability; or (ii) as to police officers utilizing the assistance of a dog(s) in law enforcement duties.

Public comment for agenda items can be submitted online via a written comment card at [www.emeryville.org/advisorybodies](http://www.emeryville.org/advisorybodies), or submitted by email to the Committee Secretary. If you would like to support, oppose, or otherwise comment on an upcoming agenda item, please send in your comments prior to the meeting.

**FURTHER INFORMATION** may be obtained by contacting Sharon Friedrichsen, Committee Secretary, at 510-596-4352 or [sharon.friedrichsen@emeryville.org](mailto:sharon.friedrichsen@emeryville.org) / [bac@emeryville.org](mailto:bac@emeryville.org). The next regular meeting is scheduled for October 8, 2026, at 2:00 PM.

**DATED: MAY 6, 2026**

Post On: MAY 8, 2026  
Post Until: MAY 12, 2026

## AGENDA

1. Call to Order
2. Roll Call
3. Public Comment
  - 3.1 *Submit a written comment card at [www.emeryville.org/advisorybodies](http://www.emeryville.org/advisorybodies)*
4. Approval of March 12, 2026, Regular Meeting Action Minutes
5. Action Items
6. Information Items
  - 6.1 FY25-26 Third Quarter General Fund Financial Update
  - 6.2 FY25-26 Proposed Amended Budget and FY26-27 Proposed Mid-Biennial Budget Update
  - 6.3 FY26-27 GANN Appropriations Limit
7. Future Agenda Item
  - 7.1 Sewer Fees & Update Plans
8. Announcements / Member Comments
9. Adjournment

  
Lorrayne Leong, Deputy City Clerk



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## **BUDGET ADVISORY COMMITTEE MINUTES**

Regular Meeting

Civic Center, Council Chambers

1333 Park Avenue Emeryville, CA 94608

**March 12, 2026 – 2:00 PM**

### **1. Call to Order**

Chair Feldman called the meeting to order at 2:04 p.m.

### **2. Roll Call**

Present-Samuel Feldman, Fran Quittel, Dora Siu, Navarre Oaks and David Kritzberg.

### **3. Public Comment**

There were three speakers and one written public comments regarding the 40<sup>th</sup> Street Multi-Modal Project.

### **4. Approval of February 12, 2026 Regular Meeting Minutes**

Action: M/S/C (Motion/Second/Carried) Feldman/Quittel

Vote: Ayes – Feldman, Kritzberg, Quittel and Siu.

Abstain-Oaks

### **5. Action Items**

#### **5.1 Investment Portfolio Strategies**

Karl Meng of Chandler Asset Management presented an overview of the economy, inflation, and the federal funds rate, explaining how these factors influence the City of Emeryville's investment portfolio and overall strategy. He recommended adjusting the City of Emeryville's investment strategy by reallocating proceeds from maturing securities in the liquidity portfolio into Limited Maturity 1–3-year duration target portfolios, position for a lower money market rate and steeper yield curve environment, and a short-term bond strategy with a 1–5-year duration. He also suggested incorporating AAA-rated asset-backed securities (ABS) to enhance diversification.

Motion: Approve the recommended investment strategy.

Motion/Second: Feldman/Siu

Vote: Ayes – Feldman, Kritzberg, Quittel, Oaks and Siu.

5.2 FY25 Affordable Housing Expenditure Plan and Measure C Affordable Housing Bond Annual Report.

Valerie Bernardo, Economic Development and Housing Manager in the Community Development Department, presented the FY25 Affordable Housing Expenditure Plan and Measure C Affordable Housing Bond Annual Report. Valerie answered committee members' questions regarding funding and projects.

Motion: To accept Valerie Bernardo presentation and approve the report being presented to City Council on April 21, 2026.

Motion/Second: Quittel/Oaks

Vote: Ayes – Feldman, Kritzberg, Quittel, Oaks and Siu.

**6. Information Items**

No Information presented at this time.

No Public Comment

**7. Future Agenda Items**

*7.1 Sewer Fees and Update Plans.*

*7.2 Sales tax update*

Motion: General fund budget should include all categories including a high-level view of sales tax.

Motion/Second: Quittel/Kritzberger

**8. Announcements / Member Comments**

8.1 Next Meeting-May 14, 2026

**9. Adjournment**

The meeting adjourned at 4:02 p.m.



**MEMORANDUM**

**DATE:** May 11, 2026  
**TO:** Budget Advisory Committee  
**FROM:** Sharon Friedrichsen, Finance Director  
**SUBJECT:** Fiscal Year 2025-26 Third Quarter Financial Update

**RECOMMENDATION**

Staff recommend that the Budget Advisory Committee receive the quarterly financial report for the period ending March 31, 2026.

**BACKGROUND**

Quarterly financial reports are intended to update the City Council and the community on the City's financial condition. This report summarizes the City's General Fund financial performance as of March 31, 2026; through the third quarter of the 2025-26 fiscal year. Revenue and expenditure data for the same period in fiscal year 2024-25 are shown for comparative purposes. Quarterly reports are on a cash basis, meaning only revenues received and expenditures paid by quarter-end are reported.

**DISCUSSION**

The General Fund is the general operating fund for the City. The General Fund supports the City's vital services and programs including police, fire, public works, development services (economic development, housing, planning, and building), community services, and general administrative services. The analysis below provides information on the major General Fund revenue and expenditure categories.

**General Fund Revenues**

General Fund revenues for the third quarter totaled \$37.6 million, which represents 82% of the \$46.1 million budgeted annual revenue. Most revenues are trending higher when compared to the third quarter of the 2024-25 fiscal year with the notable exception of real property transfer tax.

**CITY OF EMERYVILLE**  
**Fiscal Year to Date Receipts through March 2026 and March 2025 (75% of fiscal year)**

Revenues By Category	FY25-26 Amended Budget	FY25-26 Actual thru Mar 31	Actual vs. Budget Variance	% of Budget	FY24-25 Actual thru Mar 31	FY25-26 vs FY24-25 Variance	
Sales Tax	\$ 7,364,000	\$ 4,723,161	\$ (2,640,839)	64%	\$ 4,533,486	\$ 189,675	4%
Residual Tax Increment	6,825,114	3,107,532	(3,717,582)	46%	\$ 2,393,734	713,798	30%
Business License Tax	6,336,850	5,976,248	(360,602)	94%	\$ 6,536,843	(560,596)	-9%
Transient Occupancy Tax	5,500,000	4,048,346	(1,451,654)	74%	\$ 3,548,028	500,318	14%
Cannabis Tax	240,000	122,512	(117,488)	51%	\$ 119,457	3,055	3%
Utility Users Tax	4,800,000	3,087,988	(1,712,012)	64%	\$ 3,181,838	(93,850)	-3%
Cardroom Tax	2,000,000	1,488,599	(511,401)	74%	\$ 1,360,187	128,412	9%
Licenses and Permits	2,034,515	3,423,882	1,389,367	168%	\$ 2,233,667	1,190,215	53%
Property Tax	4,073,307	4,161,591	88,284	102%	\$ 4,681,412	(519,821)	-11%
Franchises	2,084,695	1,483,897	(600,798)	71%	\$ 1,412,673	71,224	5%
Vehicle License Fee In Lieu	1,246,001	651,598	(594,403)	52%	\$ 654,580	(2,981)	0%
Real Property Transfer Tax	510,000	2,879,073	2,369,073	565%	\$ 11,706,035	(8,826,962)	-75%
Other Revenues	3,019,829	2,407,911	(611,918)	80%	\$ 2,893,956	(486,045)	-17%
Transfers In	61,500	46,116	(15,384)	75%	\$ 7,046,125	(7,000,009)	-99%
<b>Total</b>	<b>\$46,095,811</b>	<b>\$ 37,608,455</b>	<b>\$ (8,487,355)</b>	<b>82%</b>	<b>\$ 52,302,021</b>	<b>\$ (14,693,566)</b>	<b>-28%</b>
Excluded unrecognized gain/loss on investments:		(2,026,946)			(346,508)		

The General Fund's four major revenue sources are sales tax, residual tax increment, business license tax and transient occupancy tax that represent approximately 56% of the fiscal year 2025-26 budgeted General Fund revenue. The following are highlights of key revenue results:

**Sales Tax** during the first three quarters of fiscal year 2025-26 totaled \$4.7 million, which is 64% of the budget. This amount reflects a 4% increase compared to prior year reflecting improved consumer spending.

**Residual Tax Increment** is received twice a year, in January and June. The January 2026 payment of \$3.1 million is reflected in the third quarter report.

**Business License Tax** totaled \$6.0 million as of March 31st, a decrease of \$0.5 million, or 9%, over last fiscal year due to a decline in receipts from vendors.

**Transient Occupancy Tax** totaled \$4 million, which was \$500,318, or 14% higher than the prior year.

**Utility Users Tax** totaled \$3.1 million, which represents 64% of the annual budgeted amount and was consistent with prior year.

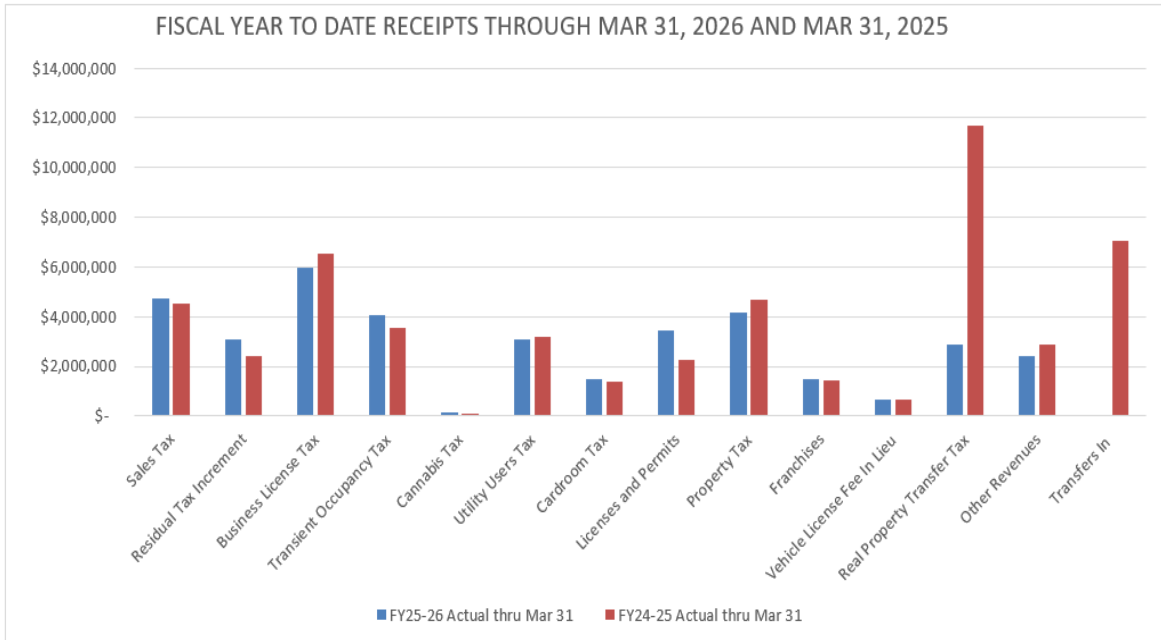
**Cardroom Tax** totaled \$1.5 million, which was \$128,412 or 9%, higher compared to Fiscal Year 2024-25 due to increased revenue.

**Licenses and Permits** revenue are derived primarily from the Planning & Building Divisions and includes reimbursement/cost recovery revenue from development projects. Receipts for the first three quarters of the year totaled \$3.4 million, or 168% of the budgeted amount and \$1.2 Million or 53% higher than last fiscal year. This is primarily due to increased revenues from cost recovery.

**Property Tax** totaled \$4.2 million, which was \$519,821, or 11%, lower than last fiscal year. **Real Property Transfer Tax** (Residential and Commercial) revenue received for the fiscal year to date totaled \$2.9 million, which included \$1.8 million from the sale of 2100 Powell Street in September 2025.

**Franchises** revenue totaled \$1.5 million, which was 71% of budget and consistent with the prior year.

**Other Revenues** include miscellaneous fees and charges for items such as vehicle code fines, community services programs, facility rentals and reimbursements received. During the first three quarters of the year, revenue received was \$2.4 million, which was 80% of the budget.



**General Fund Expenditures**

With 75% of the fiscal year elapsed, General Fund expenditures totaled \$38.6 million, or 70%, of the \$55.5 million annual budget. Current year spending is consistent with the same period last year at just \$0.4 million or 1% less. Overall, year-to-date expenditures were in line with the approved budget and are summarized by department and by expenditure category below.

Expenditures By Department	FY25-26 Amended Budget	FY25-26 Actual thru Mar 31	Actual vs. Budget Variance	% of Budget (forecast)	FY24-25 Actual thru Mar 31	FY25-26 vs. FY24-25 Variance
City Council	259,674	176,498	(83,176)	68%	193,155	(16,657) -9%
City Manager	1,115,731	854,325	(261,406)	77%	644,403	209,922 33%
City Clerk	614,327	409,616	(204,711)	67%	475,084	(65,468) -14%
City Attorney	872,022	476,294	(395,728)	55%	375,497	100,797 27%
Information Technology	1,037,590	636,939	(400,651)	61%	686,534	(49,595) -7%
Finance	2,245,548	1,604,472	(641,077)	71%	1,141,336	463,135 41%
Human Resources	1,281,701	719,699	(562,002)	56%	705,452	14,248 2%
Community Development Services	3,312,284	1,738,630	(1,573,654)	52%	1,818,715	(80,085) -4%
Public Works	5,225,167	3,286,330	(1,938,837)	63%	3,459,115	(172,785) -5%
Non-Departmental Operations	2,657,606	3,047,362	389,756	115%	4,346,827	(1,299,465) -30%
Police	19,500,623	13,734,497	(5,766,126)	70%	14,512,111	(777,614) -5%
Fire	12,798,335	9,074,069	(3,724,266)	71%	7,834,879	1,239,190 16%
Community Services	4,582,041	2,870,961	(1,711,080)	63%	2,826,205	44,756 2%
<b>Total</b>	<b>\$ 55,502,649</b>	<b>\$ 38,629,690</b>	<b>\$ (16,872,959)</b>	<b>70%</b>	<b>\$ 39,019,312</b>	<b>\$ (389,622) -1%</b>

Expenditures By Type	FY25-26 Amended Budget	FY25-26 Actual thru Mar 31	Actual vs. Budget Variance	% of Budget (forecast)	FY24-25 Actual thru Mar 31	FY25-26 vs. FY24-25 Variance
Staffing	31,244,355	23,126,881	(8,117,474)	74%	23,790,789	(663,908) -3%
Professional Services	13,583,795	8,649,272	(4,934,523)	64%	8,288,582	360,689 4%
Maintenance	4,063,756	2,945,563	(1,118,193)	72%	3,103,164	(157,602) -5%
Supplies	1,149,955	544,242	(605,713)	47%	457,903	86,338 19%
Utilities	781,784	504,163	(277,621)	64%	565,986	(61,822) -11%
Insurance	1,771,465	1,619,443	(152,022)	91%	1,273,957	345,486 27%
Education & Training	88,704	149,395	60,691	168%	180,023	(30,628) -17%
Advertising/Printing & Publication	347,701	47,117	(300,584)	14%	21,972	25,145 114%
Fees & Charges	442,227	32,837	(409,390)	7%	25,890	6,947 27%
Programs & Grants	160,276	13,143	(147,133)	8%	(28,998)	42,140 n/a
Rental & Leases	318,097	111,143	(206,954)	35%	54,712	56,430 103%
Other	401,913	293,535	(108,378)	73%	369,383	(75,849) -21%
Capital	19,500	6,618	(12,882)	34%	1,500	5,118 n/a
Transfers Out	1,129,121	586,340	(542,781)	52%	914,447	(328,107) -36%
<b>Total</b>	<b>\$ 55,502,649</b>	<b>\$ 38,629,690</b>	<b>\$ (16,872,959)</b>	<b>70%</b>	<b>\$ 39,019,312</b>	<b>\$ (389,622) -1%</b>

**Staffing** costs of \$23.1 million represent 74% of the budget, consistent with the prior fiscal year total of \$23.8 million.

**Professional Services** totaled \$8.6 million, or 64% of the budget. The expenditure is \$0.4 million, or 4% higher compared to the prior year. These services are often used in lieu of staffing when there are vacancies as well for one-time projects that require certain technical or specialized knowledge.

**Maintenance** costs totaled \$2.9 million or 72% of the budgeted amount and were 5% lower than last year because of lower vehicle replacement and technology charges offset by higher facility, operating and software subscription expenses.

**Supplies** were \$0.5 million or 47% of the annual budget, which was higher than last year by 19% as various departments purchased supplies for operations during the first three quarters of the current fiscal year.

**Utilities** were \$0.5 million or 64% of the annual budget and were 11% lower compared to the same period last fiscal year, likely due to timing of invoices.

**Insurance** totaled about \$1.6 million, an increase of \$0.2 million over the prior fiscal year due to claim's experience and industry-wide changes in the insurance market.

**Transfers Out** totaling \$0.6 million were recorded during the first three quarters of the year of the fiscal year. This represents 52% of the \$1.1 million annual budgeted transfers to support the Emery-Go-Around program and debt service.

Other operating expenditures total \$0.7 million for the first three quarters of the year and include costs for advertising and printing, fees and charges, program and grants and other miscellaneous costs offset by the lower costs of education and training, rents and leases compared to the last fiscal year.

### **FISCAL IMPACT**

There is no fiscal impact related to receiving this report.

# MUNISERVICES

A Neumo COMPANY

Notes:

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## Emeryville

Economic Review 2025Q4



# City of Emeryville

## Quarterly Report on Sales Tax and Business Activity

### Top 25 Sales Tax Remitters

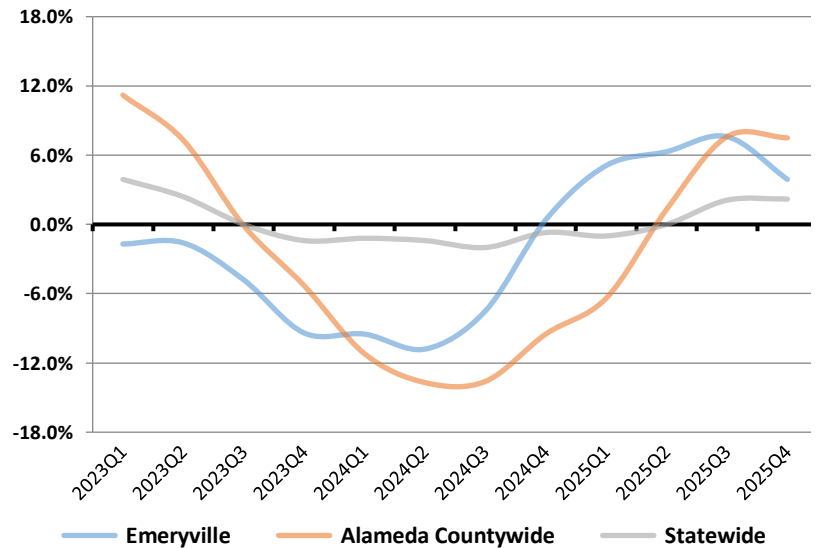
AIRPORT HOME APPLIANCE  
 APPLE STORES  
 CHEVRON SERVICE STATIONS  
 COMPUTER LINK  
 EMBS INVESTMENT  
 FOGO DE CHAO  
 GRANITE EXPO  
 GUITAR CENTER  
 HOME DEPOT  
 HONG KONG EAST OCEAN SEAFOOD RESTAURANT  
 IKEA HOME FURNISHINGS  
 LUMIBUILD  
 MARSHALL'S STORES  
 MICHAEL'S ART & CRAFTS  
 NORDSTROM RACK  
 OLD NAVY CLOTHING CO.  
 PAULA LE DUC CATERING  
 ROSS STORES  
 SAFEWAY STORES  
 SEPHORA  
 SHELL SERVICE STATIONS  
 TOTAL WINE & MORE  
 TRADER JOE'S  
 UNION 76 SERVICE STATIONS  
 UNIQLO

### 4th Quarter 2025 in Review

California sales tax cash receipts increased by 2.5% from the same quarter last year. In this jurisdiction sales tax cash receipts increased by 2.6% from the same quarter last year due to a increase of \$5,990,000 in Taxable Sales.

Cash Receipts	Quarter	Annual
<b>Emeryville</b>	2.6%	3.9%
<b>Alameda Countywide Pool</b>	12.0%	6.6%
<b>Alameda Countywide</b>	3.5%	7.5%
<b>S.F. Bay Area Region</b>	4.6%	3.6%
<b>Statewide</b>	2.5%	2.2%

### Annualized Percent Change in Sales Tax Cash Receipts



### Business Activity

General Retail  
 Food Products  
 Transportation  
 Construction  
 Business To Business  
**TOTAL LOCAL BUSINESS ACTIVITY**  
 COUNTYWIDE POOL ACTIVITY

Emeryville		California	
Quarter	Annual	Quarter	Annual
8.0%	7.9%	-4.0%	-1.3%
13.0%	13.1%	-1.1%	-1.0%
-11.8%	-12.4%	-8.2%	-6.2%
0.9%	2.7%	-4.4%	-3.8%
-20.5%	-5.2%	-6.0%	-4.2%
<b>4.1%</b>	<b>5.2%</b>	<b>-4.6%</b>	<b>-3.0%</b>
<b>11.0%</b>	<b>3.0%</b>	<b>7.0%</b>	<b>8.6%</b>

# City of Emeryville



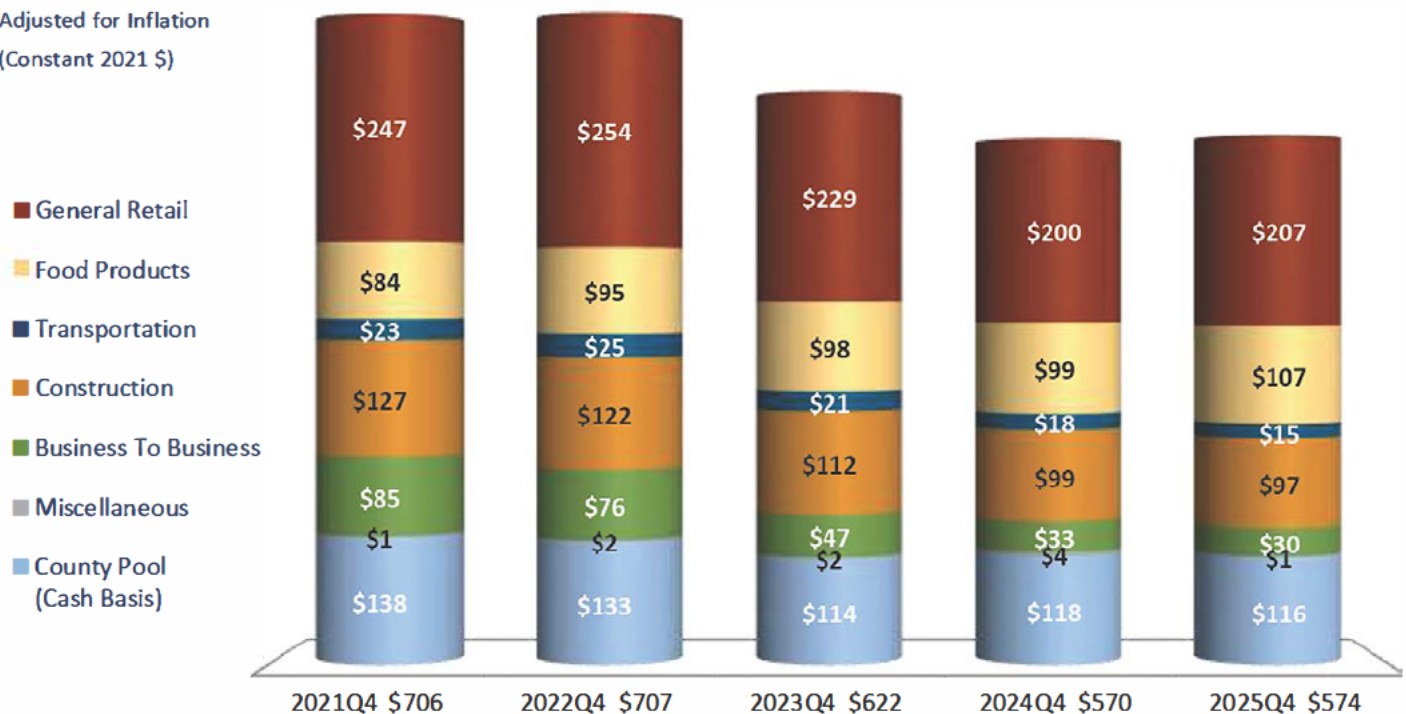
## News

- Economic Activity:** Real Gross Domestic Product (GDP) increased at an annual rate of 1.4% in the fourth quarter of 2025. U.S. inflation ticked up to 2.7% in December of 2025, down 6.4 percentage points from its most recent peak of 9.1% in June 2022. California's headline inflation increased to 3.2% year over year as of December 2025. (DIR, BEA, BLS)
- Employment:** The U.S. unemployment rate increased slightly to 4.4% in December of 2025. California's unemployment rate increased by 0.4 percentage point to 5.5% as of December of 2025. (EDD, BLS)
- Personal Income:** U.S. personal income increased by 4.3% for the fourth quarter of 2025, compared to the same quarter previous year. Compensation of employees increased by 4.0%, while personal current taxes increased by 8.6% from the previous period, resulting in a net gain of 3.9% in disposable income. (BEA)

## Emeryville

### Annual Per Capita Sales Tax

Adjusted for Inflation  
(Constant 2021 \$)



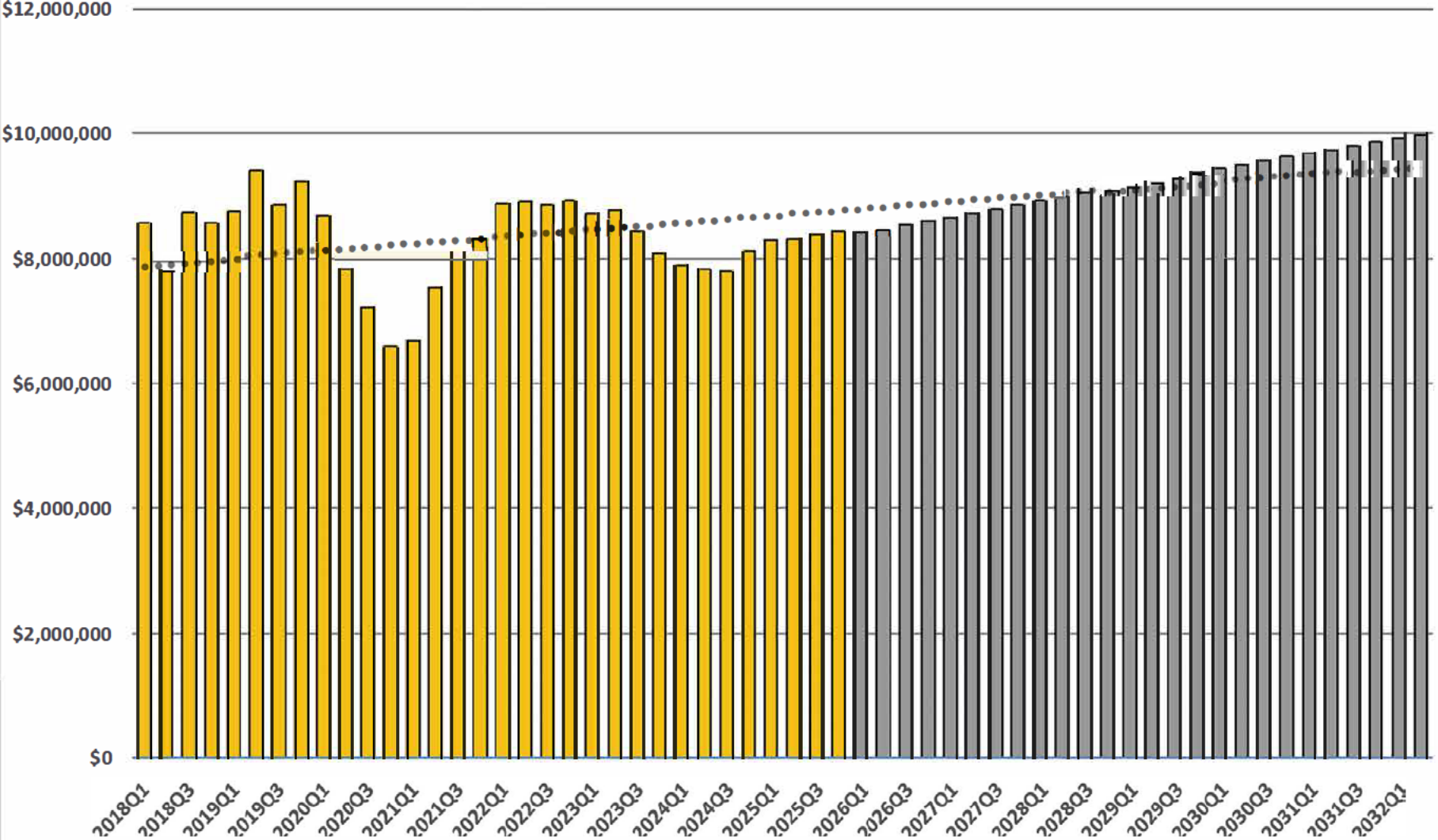
S.F. BAY AREA: Quarterly Comparison of 2024Q4 and 2025Q4 (October through December Sales)

	General Retail	Food Products	Transportation	Construction	Business To Bus.	Miscellaneous	Oct - Dec 2025 (2025Q4)	Oct - Dec 2024 (2024Q4)	% Chg	Gain	Gain	Decline	Decline
<b>ALAMEDA COUNTY</b>													
ALBANY	-1.1%	-1.9%	-6.6%	-0.1%	-3.8%	-49.4%	612,413	633,303	-3.3%	Chemical Products	Office Equipment	Service Stations	Miscellaneous Other
BERKELEY	4.7%	5.2%	-6.3%	-1.5%	-21.7%	6.8%	4,125,857	4,122,710	0.1%	Restaurants	Furniture/Appliance	Service Stations	I.T. Infrastructure
EMERYVILLE	8.0%	13.0%	-11.8%	0.9%	-20.5%	-31.8%	1,869,269	1,795,796	4.1%	Liquor Stores	Apparel Stores	Heavy Industry	Biotechnology
HAYWARD	1.3%	0.5%	-6.6%	2.5%	-11.2%	-7.1%	10,908,316	11,451,884	-4.7%	Electronic Equipment	I.T. Infrastructure	Leasing	Light Industry
UN LEANDRO	-1.3%	0.7%	-16.7%	6.8%	-11.1%	-7.4%	7,825,827	8,238,121	-5.0%	Bldg.Matls-Whsle	Misc. Vehicle Sales	Auto Sales - New	Electronic Equipment
UNION CITY	4.2%	6.8%	-7.0%	-3.2%	-8.0%	-15.9%	2,509,757	2,542,734	-1.3%	Office Equipment	Restaurants	Heavy Industry	Light Industry
<b>CONTRA COSTA COUNTY</b>													
ANTIOCH	-14.4%	-0.3%	-1.7%	-5.7%	-39.8%	-2.9%	3,378,947	3,937,366	-14.2%	Auto Sales - New	Business Services	Electronic Equipment	Department Stores
DANVILLE	-6.3%	-0.5%	-8.3%	48.6%	42.9%	-17.5%	1,582,740	1,586,284	-0.2%	Heavy Industry	Bldg.Matls-Retail	Department Stores	Service Stations
HERCULES	9.6%	5.8%	-3.3%	-7.6%	3.2%	-31.1%	742,753	739,660	0.4%	Chemical Products	Auto Parts/Repair	Service Stations	Bldg.Matls-Retail
LAFAYETTE	0.1%	-0.5%	4.6%	-18.5%	-19.4%	37.8%	746,225	748,054	-0.2%	Health & Government	Service Stations	Bldg.Matls-Whsle	Leasing
MORAGA	-8.3%	-0.1%	-7.8%	-6.4%	113.2%	-71.5%	261,154	276,137	-5.4%	Miscellaneous Retail	Business Services	Apparel Stores	Miscellaneous Other
PITTSBURG	2.9%	-1.4%	-0.4%	10.5%	6.0%	9.1%	2,545,985	2,467,551	3.2%	Bldg.Matls-Whsle	Heavy Industry	Chemical Products	Light Industry
RICHMOND	0.8%	-1.5%	-15.5%	13.5%	10.9%	-28.6%	5,264,136	5,380,197	-2.2%	Bldg.Matls-Whsle	Office Equipment	Auto Sales - Used	Auto Sales - New
<b>MARIN COUNTY</b>													
BELVEDERE	-25.4%	14.7%	-0.6%	0.0%	179.4%	-57.0%	21,499	23,848	-9.9%	Restaurants	Chemical Products	Miscellaneous Retail	Miscellaneous Other
CORTE MADERA	5.2%	0.5%	-44.4%	2.9%	5.6%	-1.1%	1,688,591	1,948,891	-13.4%	Furniture/Appliance	Miscellaneous Retail	Auto Sales - New	Department Stores
COUNTY OF MARIN	-12.3%	2.7%	-0.1%	-32.8%	-4.4%	41.8%	1,354,079	1,373,171	-1.4%	Energy Sales	Restaurants	Miscellaneous Retail	Heavy Industry
FAIRFAX	4.7%	1.3%	-48.9%	-12.8%	53.0%	6.3%	170,945	174,804	-2.2%	Electronic Equipment	Miscellaneous Retail	Service Stations	Heavy Industry
LARKSPUR	21.9%	-3.6%	-1.8%	-54.0%	9.4%	75.6%	643,636	626,221	2.8%	Miscellaneous Retail	Apparel Stores	Bldg.Matls-Whsle	Restaurants
MILL VALLEY	-1.1%	-2.6%	4.8%	0.1%	-10.4%	91.0%	814,174	810,842	0.4%	Auto Sales - New	Recreation Products	Furniture/Appliance	Food Markets
NOVATO	-5.6%	-1.6%	-1.9%	-5.6%	-23.5%	-11.7%	2,474,466	2,617,331	-5.5%	Apparel Stores	Leasing	Miscellaneous Retail	Chemical Products
ROSS	174.3%	-16.0%	0.0%	647.5%	62.8%	186296.7%	27,639	14,726	87.7%	Miscellaneous Retail	Business Services	Restaurants	Apparel Stores
SAN ANSELMO	36.6%	-2.7%	-13.4%	0.0%	-13.8%	-5.8%	322,073	301,442	6.8%	Miscellaneous Retail	Furniture/Appliance	Service Stations	Restaurants
SAN RAFAEL	-2.1%	0.3%	14.5%	-0.2%	10.2%	-3.1%	5,443,800	5,158,126	5.5%	Auto Sales - New	Electronic Equipment	Auto Parts/Repair	Department Stores
SAUSALITO	22.3%	-0.7%	10.9%	-11.7%	23.8%	110.4%	517,865	468,727	10.5%	Miscellaneous Retail	Light Industry	Restaurants	Service Stations
TIBURON	3.5%	-1.6%	0.0%	-99.9%	62.1%	-26.5%	186,572	193,353	-3.5%	Miscellaneous Retail	Apparel Stores	Bldg.Matls-Whsle	Miscellaneous Other
<b>NAPA COUNTY</b>													
SAINT HELENA	10.8%	6.0%	1.8%	-10.0%	34.9%	3.0%	721,700	683,472	5.6%	Restaurants	Food Processing Eqp	Bldg.Matls-Whsle	Drug Stores
<b>SAN FRANCISCO COUNTY</b>													
SAN FRANCISCO	9.8%	10.5%	-3.0%	9.7%	3.2%	166.5%	41,522,890	37,382,158	11.1%	Restaurants	Health & Government	Department Stores	Electronic Equipment
<b>SAN MATEO COUNTY</b>													
BRISBANE	65.5%	8.9%	-61.9%	16.9%	-3.5%	-17.6%	2,335,358	1,726,642	35.3%	Miscellaneous Retail	Bldg.Matls-Whsle	Light Industry	Heavy Industry
DALY CITY	9.8%	6.7%	15.1%	-1.4%	43.2%	-12.3%	4,320,185	3,918,622	10.2%	Auto Sales - Used	Apparel Stores	Service Stations	Liquor Stores
EAST PALO ALTO	5.8%	9.2%	-8.4%	-7.2%	29.2%	-37.5%	758,751	739,045	2.7%	Furniture/Appliance	Restaurants	Bldg.Matls-Retail	Service Stations
FOSTER CITY	1.9%	0.0%	-12.0%	-42.0%	-55.9%	-18.8%	834,847	1,038,651	-19.6%	Office Equipment	Heavy Industry	I.T. Infrastructure	Electronic Equipment
HALF MOON BAY	-9.7%	0.6%	4.2%	0.3%	-3.2%	-29.4%	675,707	681,443	-0.8%	Auto Sales - New	Apparel Stores	Miscellaneous Retail	Service Stations
MENLO PARK	3.0%	10.1%	-5.0%	14.5%	90.8%	-54.2%	1,675,680	1,339,553	25.1%	Electronic Equipment	Restaurants	Light Industry	Liquor Stores
MILLBRAE	-2.7%	7.1%	75.0%	-6.8%	128.3%	-9.8%	826,735	666,181	24.1%	Auto Sales - New	Restaurants	Furniture/Appliance	Bldg.Matls-Whsle
<b>SANTA CLARA COUNTY</b>													
CAMPBELL	5.4%	0.1%	-2.6%	-2.7%	-18.9%	-11.2%	2,566,283	2,624,822	-2.2%	Miscellaneous Retail	Furniture/Appliance	I.T. Infrastructure	Misc. Vehicle Sales
COUNTY OF SANTA CLARA	38.9%	0.9%	-28.3%	6.4%	16.0%	-20.2%	1,298,121	1,224,869	6.0%	Miscellaneous Retail	Electronic Equipment	Health & Government	Auto Parts/Repair
CUPERTINO	13.3%	2.3%	-13.1%	-6.1%	-60.4%	28.1%	4,900,440	9,922,906	-50.6%	Electronic Equipment	I.T. Infrastructure	Office Equipment	Bldg.Matls-Whsle
GILROY	-1.2%	4.5%	-8.0%	0.3%	18.9%	29.0%	4,523,852	4,546,702	-0.5%	Restaurants	Business Services	Auto Sales - New	Apparel Stores
LOS ALTOS	34.7%	4.4%	-3.2%	-35.5%	-11.6%	22.2%	730,822	679,070	7.6%	Miscellaneous Retail	Restaurants	Electronic Equipment	Business Services
LOS ALTOS HILLS	-66.7%	-24.2%	-24.2%	-51.0%	-97.7%	127.5%	6,182	33,143	-81.3%	Health & Government	Apparel Stores	Business Services	Miscellaneous Retail

S.F. BAY AREA: Quarterly Comparison of 2024Q4 and 2025Q4 (October through December Sales)

	General Retail	Food Products	Transportation	Construction	Business To Bus.	Miscellaneous	Oct - Dec 2025	Oct - Dec 2024	% Chg	Gain	Gain	Decline	Decline
							(2025Q4)	(2024Q4)					
LOS GATOS	4.7%	-4.3%	-2.1%	-29.4%	-30.2%	-59.2%	<b>1,419,884</b>	1,503,828	<b>-5.6%</b>	Miscellaneous Retail	Auto Sales - New	Restaurants	Business Services
MILPITAS	27.1%	8.1%	-6.8%	22.3%	-5.9%	-21.1%	<b>7,282,106</b>	6,780,397	<b>7.4%</b>	Miscellaneous Retail	Bldg.Matls-Whsle	Electronic Equipment	Auto Sales - New
MONTE SERENO	4.9%	0.0%	0.0%	0.0%	63.6%	-100.0%	<b>1,714</b>	1,545	<b>10.9%</b>	Furniture/Appliance	Business Services	Miscellaneous Retail	Light Industry
MORGAN HILL	-1.0%	3.9%	-6.2%	3.4%	1.0%	8.6%	<b>2,495,591</b>	2,527,387	<b>-1.3%</b>	Restaurants	Leasing	Misc. Vehicle Sales	Light Industry
MOUNTAIN VIEW	2.1%	4.2%	13.6%	-4.2%	29.0%	11.4%	<b>4,741,724</b>	4,398,152	<b>7.8%</b>	Restaurants	Auto Sales - New	Auto Sales - Used	Service Stations
PALO ALTO	9.3%	4.8%	19.3%	11.2%	-20.6%	19.2%	<b>7,867,907</b>	7,797,829	<b>0.9%</b>	Business Services	Auto Sales - New	Leasing	Service Stations
SAN JOSE	-39.0%	4.8%	-3.8%	-1.4%	-18.8%	-3.6%	<b>48,750,858</b>	59,643,956	<b>-18.3%</b>	Restaurants	Electronic Equipment	Miscellaneous Retail	Office Equipment
SANTA CLARA	3.2%	-3.4%	2.9%	42.0%	-12.3%	28.4%	<b>15,900,018</b>	16,526,981	<b>-3.8%</b>	Electronic Equipment	Bldg.Matls-Whsle	I.T. Infrastructure	Light Industry
SARATOGA	30.0%	2.8%	-3.7%	-17.9%	2.1%	-12.7%	<b>288,830</b>	273,296	<b>5.7%</b>	Restaurants	Miscellaneous Retail	Food Processing Eqp	Food Markets
SUNNYVALE	-11.0%	0.9%	-25.0%	28.4%	-6.9%	-32.4%	<b>8,323,811</b>	9,138,359	<b>-8.9%</b>	Light Industry	Bldg.Matls-Whsle	Auto Sales - New	Business Services
<b>SONOMA COUNTY</b>													
CLOVERDALE	-9.0%	0.7%	19.0%	-10.1%	-37.5%	-34.0%	<b>240,655</b>	237,038	<b>1.5%</b>	Service Stations	Food Markets	Energy Sales	Bldg.Matls-Whsle
COTATI	8.3%	-1.5%	-4.2%	8.3%	60.5%	4.5%	<b>622,477</b>	553,648	<b>12.4%</b>	Energy Sales	Bldg.Matls-Whsle	Bldg.Matls-Retail	Restaurants
COUNTY OF SONOMA	-1.2%	-5.9%	-26.5%	-7.8%	5.7%	-21.7%	<b>4,587,683</b>	4,912,551	<b>-6.6%</b>	Electronic Equipment	Light Industry	Misc. Vehicle Sales	Food Processing Eqp
HEALDSBURG	27.4%	5.0%	-9.2%	-2.6%	-15.3%	-0.5%	<b>1,223,062</b>	1,217,961	<b>0.4%</b>	Miscellaneous Retail	Restaurants	Auto Sales - New	Heavy Industry
PETALUMA	-1.6%	-2.0%	-2.0%	-3.6%	72.5%	-0.3%	<b>3,552,910</b>	3,407,620	<b>4.3%</b>	Heavy Industry	Green Energy	Apparel Stores	Service Stations
ROHNERT PARK	0.2%	7.0%	-4.0%	3.1%	-5.2%	137.9%	<b>2,226,556</b>	2,191,971	<b>1.6%</b>	Restaurants	Recreation Products	Heavy Industry	Department Stores
SANTA ROSA	-1.0%	3.9%	-3.1%	-6.3%	5.7%	17.4%	<b>9,852,479</b>	9,917,803	<b>-0.7%</b>	Food Markets	Business Services	Furniture/Appliance	Auto Sales - New
SEBASTOPOL	3.9%	-0.1%	-31.2%	-4.3%	-48.0%	-26.3%	<b>471,684</b>	523,367	<b>-9.9%</b>	Energy Sales	Apparel Stores	Business Services	Service Stations
SONOMA	1.3%	-2.1%	2.9%	-6.1%	-3.8%	-16.3%	<b>781,686</b>	790,696	<b>-1.1%</b>	Auto Sales - New	Food Processing Eqp	Restaurants	Liquor Stores
WINDSOR	-2.4%	-3.9%	-15.9%	-4.7%	30.0%	-60.4%	<b>1,020,435</b>	1,067,913	<b>-4.4%</b>	Energy Sales	Light Industry	Misc. Vehicle Sales	Miscellaneous Other

### City of Emeryville Annual Sales Tax Revenue



Benchmark Year Net Cash

Neumo / MuniServices

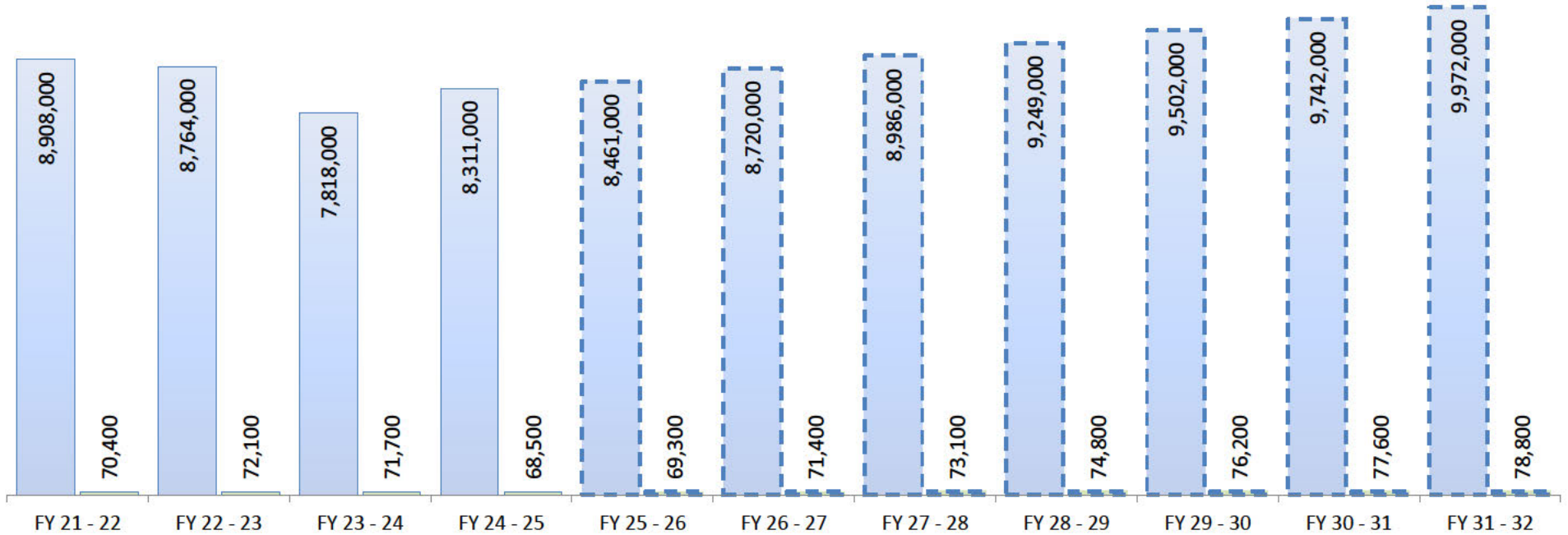
# City of Emeryville Sales & Use Tax Summary

Accrual through August Clean-up (Historical through Balance: September)

Bradley Burns	FY 24 - 25	FY 25 - 26	FY 26 - 27	FY 27 - 28	FY 28 - 29	FY 29 - 30	FY 30 - 31	FY 31 - 32
Cash Projection	8,311,000	8,461,000	8,720,000	8,986,000	9,249,000	9,502,000	9,742,000	9,972,000
Percent Change	6.3%	1.8%	3.1%	3.1%	2.9%	2.7%	2.5%	2.4%
	(550,000)	(550,000)	(550,000)	(550,000)	(550,000)	(550,000)	(550,000)	(550,000)
Booked / Budget	FY 24 - 25	FY 25 - 26	FY 26 - 27	FY 27 - 28	FY 28 - 29	FY 29 - 30	FY 30 - 31	FY 31 - 32
	7,761,000	7,911,000	8,170,000	8,436,000	8,699,000	8,952,000	9,192,000	9,422,000
	6.1%	1.9%	3.3%	3.3%	3.1%	2.9%	2.7%	2.5%

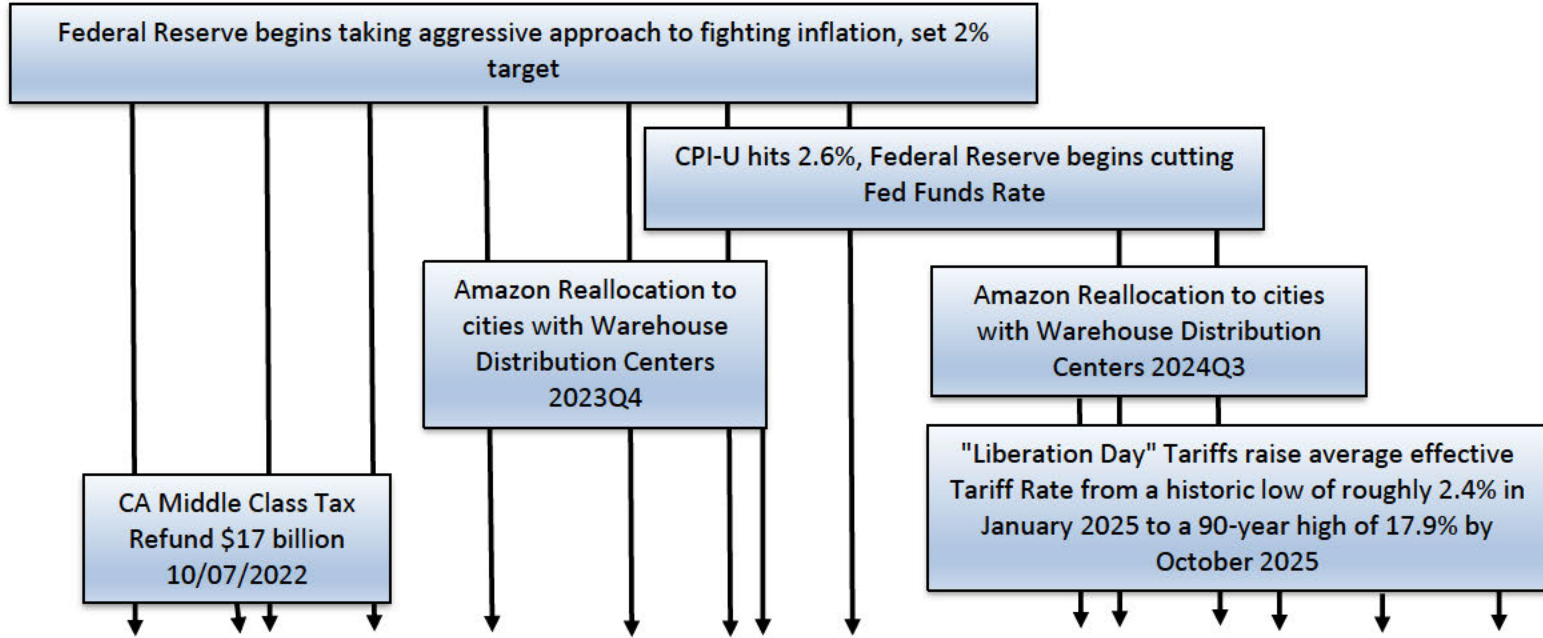
  

Prop 172	FY 24 - 25	FY 25 - 26	FY 26 - 27	FY 27 - 28	FY 28 - 29	FY 29 - 30	FY 30 - 31	FY 31 - 32
Cash Projection	68,500	69,300	71,400	73,100	74,800	76,200	77,600	78,800
Percent Change	-4.5%	1.2%	3.0%	2.4%	2.3%	1.9%	1.8%	1.5%



# California Taxable Sales

Quarter over Quarter Percent Change



JURISDICTION OR REGION	2022Q4	2023Q1	2023Q2	2023Q3	2023Q4	2024Q1	2024Q2	2024Q3	2024Q4	2025Q1	2025Q2	2025Q3	2025Q4
Federal Funds Rate (Top of Target Range) >>>			5.00%	5.25%	5.50%	5.50%	5.50%	5.00%	4.50%	4.50%	4.50%	4.50%	4.00%
City of Emeryville	3.3%	-9.3%	2.0%	-14.2%	-15.4%	-9.5%	-3.6%	-1.1%	17.3%	10.0%	0.4%	3.6%	2.5%
OTHER SOUTHERN	9.5%	-4.7%	12.2%	28.7%	10.3%	21.2%	1.9%	-12.1%	-7.5%	-10.5%	-10.2%	-3.8%	-5.1%
CENTRAL COAST	2.0%	-4.1%	0.1%	-1.5%	-2.6%	3.2%	-3.0%	-4.9%	4.7%	3.6%	5.9%	10.7%	-0.2%
SOUTH COAST	2.6%	0.7%	-0.7%	-2.0%	-4.7%	1.6%	-1.0%	-4.8%	4.3%	-0.5%	0.7%	4.6%	2.6%
S.F. BAY AREA	3.8%	1.8%	-0.1%	-4.1%	-7.1%	-1.6%	-5.5%	-7.4%	5.2%	-2.0%	4.7%	7.0%	4.6%
STATEWIDE	3.2%	-0.4%	-1.1%	-1.9%	-2.7%	0.8%	-1.7%	-4.2%	2.2%	-0.2%	2.0%	4.5%	2.5%
INLAND EMPIRE	4.5%	-1.4%	-2.8%	-2.6%	4.1%	-0.2%	-0.4%	-1.6%	-3.3%	1.6%	3.1%	5.5%	2.8%
SACRAMENTO VALLEY	0.3%	-4.1%	-2.1%	-1.3%	-1.7%	0.8%	1.2%	-3.5%	3.0%	2.9%	0.9%	4.4%	1.3%
CENTRAL VALLEY	5.6%	-3.3%	-2.0%	1.6%	4.7%	2.5%	-0.8%	2.0%	-4.4%	-0.2%	2.1%	-2.5%	0.0%
NORTH COAST	-4.6%	-6.5%	-4.7%	-0.6%	0.4%	2.0%	-0.8%	-6.9%	1.4%	-3.8%	-2.5%	5.3%	-0.6%
OTHER NORTHERN	0.3%	-3.1%	-2.8%	2.6%	-6.6%	0.7%	2.3%	-9.2%	5.6%	3.3%	-2.7%	7.3%	-0.9%
Inflation (U.S. CPI-U) >>>			4.0%	3.5%	3.2%	3.3%	3.2%	2.6%	2.7%	2.7%	2.5%	2.9%	2.8%
CA Gasoline Average Retail >>>			-19.9%	-6.8%	-2.9%	0.7%	5.9%	-12.0%	-12.8%	-2.5%	-7.1%	-1.8%	2.3%

# MUNISERVICES

A Neumo COMPANY

Notes:

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A stylized silhouette of a city skyline with various buildings and trees, rendered in shades of blue and black against a light background.

## Emeryville Measure F

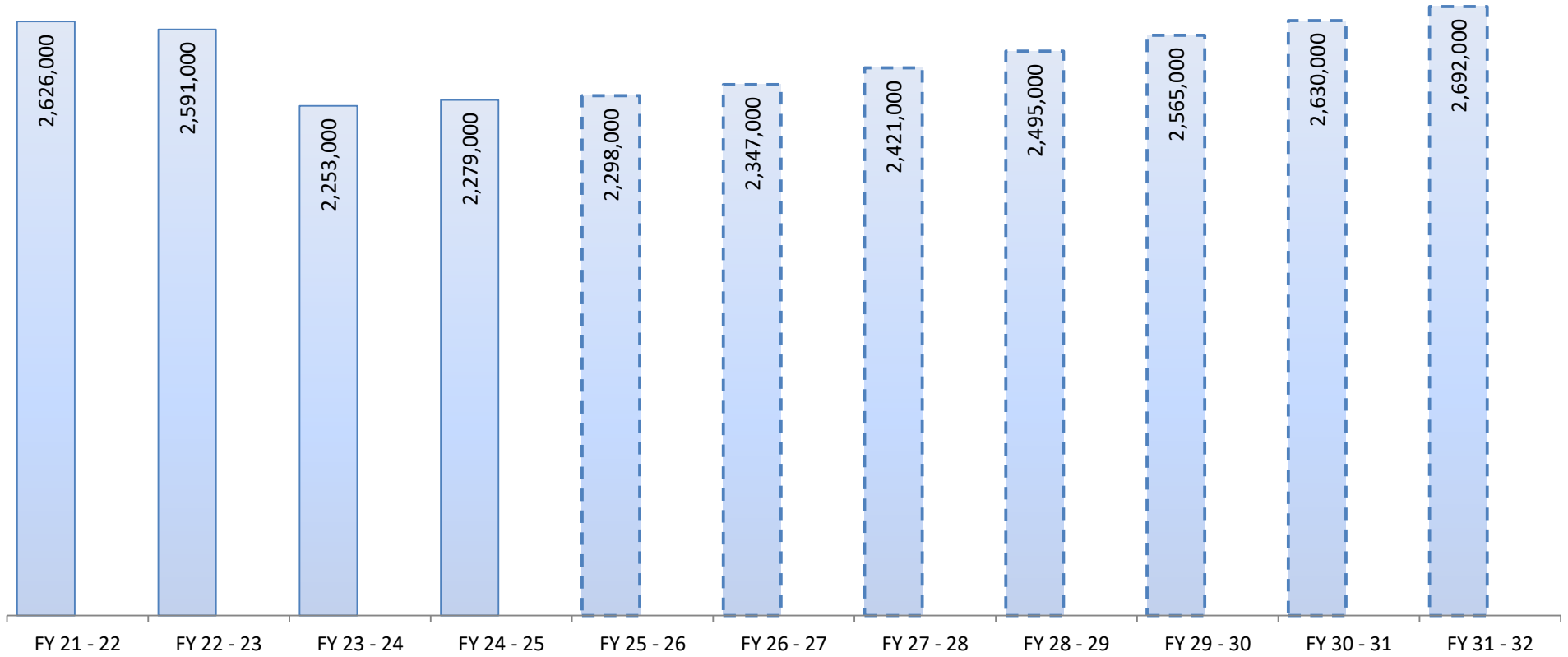
### Economic Review 2025Q4



# Emeryville Measure F 1/4% Transactions & Use Tax Summary

Accrual through August Clean-up (Historical through Balance: September)

Voter Approved	FY 24 - 25	FY 25 - 26	FY 26 - 27	FY 27 - 28	FY 28 - 29	FY 29 - 30	FY 30 - 31	FY 31 - 32
Cash Projection	2,279,000	2,298,000	2,347,000	2,421,000	2,495,000	2,565,000	2,630,000	2,692,000
Percent Change	1.2%	0.8%	2.1%	3.2%	3.1%	2.8%	2.5%	2.4%





**MEMORANDUM**

**DATE:** May 11, 2026  
**TO:** Budget Advisory Committee  
**FROM:** Sharon Friedrichsen, Finance Director  
**SUBJECT:** **FY25-26 Proposed Amended Budget and FY26-27 Proposed Mid-Biennial Budget Update**

**RECOMMENDATION**

Staff recommend that the Budget Advisory Committee receive a summary of FY25-26 and FY26-27 Proposed Mid-Year Budget Adjustments and provide a recommendation to the City Council to approve the proposed amendments.

**BACKGROUND**

City Council approved the biennial budget for Fiscal Years 2025-2026 and 2026-2027 on June 3, 2025. Throughout the course of the fiscal year, unanticipated expenditures arise that require an amendment to the adopted budget. In addition, as part of a two-year budget cycle, City staff analyze revenue trends and update expenditure projections for the upcoming fiscal year based upon cost increases and critical departmental operational needs. The proposed changes are considered as part of the Mid-Biennial Budget Update. The proposed expenditure increases in FY26-27 primarily focus on public safety, with minor operational increases across most other departments. The attachments to the staff report reflect proposed amendments for both Fiscal Year 25-26 and Fiscal Year 26-27 for revenues and expenditures for the General Fund and Other City Funds respectively.

**DISCUSSION**

*Fiscal Year 2025-2026*

**General Fund:** The General Fund is the main operating fund of the City. The General Fund revenue budget for FY25-26 is \$41.6M. As the fiscal year ends on June 30, 2026, staff are not proposing adjustments to the major revenue sources, with the exception of sales tax. Based on recent sales tax data and projections, sales tax is proposed to increase by \$367,000 and is intended to offset the cost of expenditure adjustments of \$368,000. The adopted General Fund expenditure budget is \$55.5M.

**Other Funds:** A majority of the proposed adjustments in other funds are related to timing and the carryover of capital project funds and delays in loans to developers. Notable adjustments in the other funds include:

- Decreased revenue of \$456,000 from parent fees market cost resulting in an increased transfer of \$200,00 from Measure F to the childcare program.
- Increase of \$148,000 in Measure F sales tax due to increased consumer spending.
- With the dissolution of MESA, the transfer of \$8.1M in revenue to cover expenditure is no longer required. However, this is not a savings as the expenditure budget has also been reduced by the same amount.

### *Fiscal Year 2026-2027*

**General Fund:** Based upon updated sales tax projections, the proposed adjustment includes an increase in sales tax revenue for FY26-27. The revenue budget also proposed to revise fire plan fees downward in FY26-27, assuming the same trend as in FY25-26. The budget for all other major revenue sources remains as adopted in the FY25-27 biennial budget. The FY26-27 expenditure budget is \$56.1M. Proposed expenditure adjustments total \$764,000, which includes an increase of \$475,000 for fire services through the contract with the Alameda County Fire Department.

**Other Funds:** Similar to FY25-26, proposed revenue adjustments for FY 26-27 include the decrease in parent market fees and increased Measure F sales tax revenues. Expenditures total \$830,000, which include the following adjustments:

- \$600,000 in the EPA Grant Fund related to a project delay.
- \$195,000 in Measure F to fund one new position (Dispatch Supervisor) within the Police Department.
- \$36,000 in the Economic Development Fund to support Restaurant Week.

### **FISCAL IMPACT**

Proposed net impact of adjustments for FY25-26 total \$223,00 for the General Fund and -\$3.3M for all other funds combined. Proposed net impact of adjustments for FY26-27 total -\$406,000 for the General Fund and \$830,000 for all other funds combined.

### **Attachments:**

1. FY25-27 Proposed Mid-Cycle Budget Adjustments- General Fund
2. FY25-27 Proposed Mid-Cycle Budget Adjustments- All Other Funds

**Fiscal Year 2026 & 2027 Mid-Year Budget Adjustments - GENERAL FUND**

Department	Account		FY 25-26 Budget	FY 25-26 Proposed Adjustments	FY 25-26 Amended Budget	FY 26-27 Budget	FY 26-27 Proposed Adjustments	FY 26-27 Amended Budget	Notes
<b>REVENUE</b>									
<b>Non-Departmental</b>									
	101-42000	Sales Tax	7,294,000	367,000	7,661,000	7,413,000	507,000	7,920,000	Based on the latest information from consultant
		<b>DEPT TOTAL</b>		367,000			507,000		
<b>Police</b>									
	101-2100-53200	P.O.S.T. Reimbursements	10,000	20,000	30,000	10,000	20,000	30,000	Based on FY26 actual & expected revenues
	101-2100-60400	Vehicle Code Fines	90,000	20,000	110,000	90,000	20,000	110,000	Based on FY26 actual & expected revenues
	101-2100-62040	O/T Reimbursements	150,000	10,000	160,000	150,000	-	150,000	Based on FY26 actual revenues
	101-2100-62490	Chiron Mitigation-Police	13,333	(13,333)	-	-	-	-	Agreement ended after FY25
	101-2100-63550	Reimbursements	-	2,500	2,500	-	-	-	Based on FY26 actual revenues
		<b>DEPT TOTAL</b>		39,167			40,000		
<b>Fire</b>									
	101-3000-58410	Fire Plan Checking Fees	332,308	(172,308)	160,000	348,923	(188,923)	160,000	Based on FY26 actual & expected revenues
		<b>DEPT TOTAL</b>		(172,308)			(188,923)		
<b>Public Works</b>									
	101-4070-58780	Public Works Reimbursable	300,000	100,000	400,000	200,000	-	200,000	Based on FY26 actual YTD receipts
		<b>DEPT TOTAL</b>		100,000			-		
<b>Community Services</b>									
Youth Camps	101-5440-53650	Other State Grant-ELOP	10,000	80,000	90,000	10,000	-	10,000	ELOP funds for after summer school students
Youth Services	101-5450-53650	Other State Grant-ELOP	250,000	150,000	400,000	250,000	-	250,000	ELOP funds for after summer school students
	101-5450-53660	Prop 49 Grant	104,624	18,000	122,624	104,624	-	104,624	Additional after school care grant
Adult Services	101-5460-61680	Field Trips	35,000	10,000	45,000	35,000	-	35,000	Increase in Field Trips
		<b>DEPT TOTAL</b>		258,000			-		
<b>TOTAL REVENUE ADJUSTMENTS</b>				591,859			358,077		

### Fiscal Year 2026 & 2027 Mid-Year Budget Adjustments - GENERAL FUND

Department	Account		FY 25-26 Budget	FY 25-26 Proposed Adjustments	FY 25-26 Amended Budget	FY 26-27 Budget	FY 26-27 Proposed Adjustments	FY 26-27 Amended Budget	Notes
<b>EXPENDITURES</b>									
<b>City Manager</b>									
	101-1200-71XXX	Salaries & Benefits	1,054,054	21,000	1,075,054	1,081,003	24,000	1,105,003	City Manager contract update
		<b>DEPT TOTAL</b>		<b>21,000</b>			<b>24,000</b>		
<b>Finance</b>									
	101-1500-80050	Professional Services	446,900	199,400	646,300	316,038	58,750	374,788	New contracts for revenue measure survey & study; HdL business license audit, finance/payroll consultants
		<b>DEPT TOTAL</b>		<b>199,400</b>			<b>58,750</b>		
<b>Comm Dev - EDH</b>									
	101-1800-80050	Professional Services	201,000	(30,000)	171,000	201,000	-	201,000	Reduced labor standards by 30k pending scope reduction
		<b>DEPT TOTAL</b>		<b>(30,000)</b>			<b>-</b>		
<b>Police</b>									
Administration	101-2100-73400	Clothing	32,782		32,782	33,765	20,000	53,765	Increase in uniforms for new hires
	101-2100-80050	Professional Services	57,368	20,000	77,368	59,089	20,000	79,089	Increase for Wellness Program
	101-2100-80500	Testing	52,998	-	52,998	54,588	15,000	69,588	Increase for new hires
	101-2100-80620	Investigation Analysis	45,900	25,000	70,900	45,900	25,000	70,900	Additional evidence testing
	101-2100-84000	Education & Training	127,339	15,000	142,339	133,706	10,000	143,706	POST extending basic training
Patrol	101-2200-77100	Vehicle Operation & Maint	199,650	80,000	279,650	219,615	-	219,615	Increase in vehicle maintenance costs
	101-2200-88220	K-9 Program	30,631	-	30,631	32,162	40,000	72,162	Purchase & train two dogs
	101-2200-88250	Animal Control	88,516	-	88,516	91,171	76,829	168,000	Increased costs of new contract with City of Berkeley
		<b>DEPT TOTAL</b>		<b>140,000</b>			<b>206,829</b>		
<b>Fire</b>									
	101-3000-73500	Operating Supplies	-	-	-	-	12,757	12,757	Increase in ALCO fire contract
	101-3000-80050	Professional Services	10,236,415	-	10,236,415	10,625,187	462,142	11,087,329	Increase in ALCO fire contract
		<b>DEPT TOTAL</b>		<b>-</b>			<b>474,899</b>		
<b>Community Services</b>									
Youth Services									
	101-5450-80000	Temporary Personnel Services	5,000	38,000	43,000	5,000	-	5,000	To cover staffing vacancies
		<b>DEPT TOTAL</b>		<b>38,000</b>			<b>-</b>		
<b>TOTAL EXPENDITURE ADJUSTMENTS</b>				<b>368,400</b>			<b>764,478</b>		
<b>NET BUDGET IMPACT (REV. LESS EXP. ADJUSTMENTS/SAVINGS)</b>				<b>223,459</b>			<b>(406,401)</b>		

## Fiscal Year 2026 & 2027 Mid-Year Budget Adjustments - OTHER FUNDS

Fund	Dept	Fund Description	Account	Account Title	FY 25-26 Budget	FY 25-26 Proposed Adjustments	FY 25-26 Amended Budget	FY 26-27 Budget	FY 26-27 Proposed Adjustments	FY 26-27 Amended Budget	Notes
<b>REVENUE</b>											
204	CD-Plan	Environmental Program Fund	55490	Environmental Program Revenue	28,000	(15,000)	13,000	28,000	-	28,000	Based on FY26 actuals YTD
219	PD	Opioid Settlements Fund	62650	Other Revenue	-	48,200	48,200	-	-	-	Received FY26 settlement
230	CS	Childcare Program	53600	Child Development Project	349,149	70,851	420,000	349,149	-	349,149	Based on FY26 actuals YTD
230	CS	Childcare Program	53650	Other State Grants	4,000	75,000	79,000	4,000	-	4,000	First 5 Grant awarded
230	CS	Childcare Program	61560	Parent Fees Market Cost	1,135,575	(455,575)	680,000	1,169,642	(369,642)	800,000	Reduced due to changes in Universal T-K
230	CS	Childcare Program	69994	Interfund Receipt from Measure F	1,342,700	200,000	1,542,700	1,419,100	-	1,419,100	Help offset reduction in Parent Fees
251	CD-Plan	Urban Forestry Fee Fund	56000	Investment Earnings	25,689	-	25,689	25,689	(25,689)	-	To spend down fund bal; no expected earnings in FY27
252	PD	Suppl Law Enforce Svs Fund	55310	Allocation fr ALCO	100,000	20,000	120,000	100,000	20,000	120,000	Based on FY26 actuals YTD
267	Non-Departmental	Sales Tax	4200	Measure F Sales Tax	2,150,000	148,000	2,298,000	2,180,000	167,000	2,347,000	Based on the latest information from consultant
295	Finance	MESA Fund	61230	MESA Contract Revenue	-	8,051,829	8,051,829	-	-	-	MESA dissolved 12/31/25; amount offsets with expenditure
473	PW	Developer Contribution Fund	63070	Developer Contribution Fund	990,895	(990,895)	-	-	-	-	Already recorded in PY
513	PW	Sewer Connection Fee Fund	58550	Sewer Connection Fees	100,000	(50,000)	50,000	100,000	-	100,000	Based on FY26 actuals YTD
<b>TOTAL REVENUE ADJUSTMENTS</b>						7,102,410			(208,331)		
<b>EXPENDITURES</b>											
202	CD-EDH	Economic Development Fund	82100	Community Pub/Mtgs/Comm	1,000	36,000	37,000	1,000	36,000	37,000	Restaurant Week promotion
205	CD-EDH	HSG COMM DEVPT/CDBG FUND	80050	Professional Services	28,000	(18,000)	10,000	28,000	-	28,000	Reduce based on FY26 YTD actuals
210	PD	Police Impound Fund-State	77260	Software Subscriptions	-	17,627	17,627	-	-	-	E-Citation software
211	PD	Police Impound Fund-Fed	77260	Software Subscriptions	-	40	40	-	-	-	E-Citation software
213	PD	Police Impound Fund-Fed Treasury	77260	Software Subscriptions	-	5,323	5,323	-	-	-	E-Citation software
230-5200	CS	Child Development Fund	80000	Temporary Personnel Svcs	4,500	10,500	15,000	4,500	-	4,500	Substitutes for staff out on leave
243	CD-EDH	Public Art Fund	87550	Celebration of the Arts	45,000	30,000	75,000	45,000	-	45,000	Anticipated cost increase for 2026 exhibition
247	CD-EDH	EPA Grant Fund	90010	Brownfield's Grant Exp	600,000	(600,000)	-	-	600,000	600,000	Delayed until FY27
254	PW	Grants Fund	95000	Capital Outlay	1,400,000	2,080,283	3,480,283	-	-	-	CIP budget adjustments
								1,419,100	-	1,419,100	Help offset reduction in Parent Fees in FY26
267	Combined	Measure F Fund	99650	TRANSFER TO ECDC FUND 230	1,342,700	200,000	1,542,700	-	-	-	
								450,012	195,000	645,012	1 new FTE for Police Department for Communications Section Supervisor (Dispatch)
267	Combined	Measure F Fund	71XXX	Salaries and Benefits	-	-	-	-	-	-	
268	CD-Plan	Community Dev Tech Fund	82205	Permit Tracking	-	150,000	150,000	-	-	-	Additional costs for Trackit permit software
268	CD-Plan	Community Dev Tech Fund	77260	Software Subscription	102,600	(25,000)	77,600	102,600	-	102,600	Shift budget for Trackit permit software to Permit Tracking 82205
284	CD-EDH	Measure C Housing Bonds	88120	Loans to Developers	14,150,116	(14,050,116)	100,000	9,000,000	-	9,000,000	Anticipate only minimal loans to developers in FY26
295	Finance	MESA Fund	80020	Reimb. For Personnel Svcs	-	8,051,829	8,051,829	-	-	-	MESA dissolved 12/31/25; offsets with revenues
444	PW	1999 Bonds PFA	95000	Capital Outlay	-	(799)	(799)	-	-	-	CIP budget adjustments
477	CS	ECCL Project Fund	91600	Other Equipment	290,293	(290,293)	-	-	-	-	Correct Reso 25-115; paid for by EUSD
495	PW	Marina Improvement Fund	95000	Capital Outlay	1,400,000	(256,201)	1,143,799	50,000	-	50,000	CIP budget adjustments
								-	-	-	
220	PW	Gas Tax St. Improv. Fd	94000	Capital Project Rollover	-	19,374	19,374	-	-	-	Adj Capital Rollover based on actual FY25 expenditures
221	PW	Road Maint & Rehab Fund	94000	Capital Project Rollover	-	19,497	19,497	-	-	-	Adj Capital Rollover based on actual FY25 expenditures
242	PW	Measure BB - Streets/Roads	94000	Capital Project Rollover	623,440	574,865	1,198,305	-	-	-	Adj Capital Rollover based on actual FY25 expenditures
250	CD-Plan	Traffic Fac Impact Fee Fund	94000	Capital Project Rollover	235,000	99,393	334,393	-	-	-	Adj Capital Rollover based on actual FY25 expenditures

### Fiscal Year 2026 & 2027 Mid-Year Budget Adjustments - OTHER FUNDS

Fund	Dept	Fund Description	Account	Account Title	FY 25-26 Budget	FY 25-26 Proposed Adjustments	FY 25-26 Amended Budget	FY 26-27 Budget	FY 26-27 Proposed Adjustments	FY 26-27 Amended Budget	Notes
251	PW	Urban Forestry Fee Fund	94000	Capital Project Rollover	786,869	(61,104)	725,765	-	-	-	Adj Capital Rollover based on actual FY25 expenditures
254	Combined	Grants Fund	94000	Capital Project Rollover	29,711,392	(18,061)	29,693,331	-	-	-	Adj Capital Rollover based on actual FY25 expenditures
471	PW	Ped Path Impr Fund	94000	Capital Project Rollover	228,026	(228,016)	10	-	-	-	Adj Capital Rollover based on actual FY25 expenditures
473	PW	Developer Contribution Fund	94000	Capital Project Rollover	4,038,525	1,384,976	5,423,501	-	-	-	Adj Capital Rollover based on actual FY25 expenditures
475	PW	Gen Capital Improve Fund	94000	Capital Project Rollover	22,998,306	218,443	23,216,749	-	-	-	Adj Capital Rollover based on actual FY25 expenditures
495	PW	Marina Improvement Fund	94000	Capital Project Rollover	1,879,400	(305,783)	1,573,617	-	-	-	Adj Capital Rollover based on actual FY25 expenditures
511	PW	Sewer Rehab/Replac Fund	94000	Capital Project Rollover	2,599,913	(21,845)	2,578,068	-	-	-	Adj Capital Rollover based on actual FY25 expenditures
650	PW	Major Maintenance Fund	94000	Capital Project Rollover	5,142,986	(449,843)	4,693,143	-	-	-	Adj Capital Rollover based on actual FY25 expenditures
660	Finance	Vehicle Replacement Fund	94000	Capital Project Rollover	87,130	15,527	102,657	-	-	-	Adj Capital Rollover based on actual FY25 expenditures
670	IT	Info Technology Fund	94000	Capital Project Rollover	788,424	74,911	863,335	-	-	-	Adj Capital Rollover based on actual FY25 expenditures
<b>TOTAL EXPENDITURE ADJUSTMENTS</b>						<b>(3,336,473)</b>			<b>831,000</b>		

**City of Emeryville**  
**Fiscal Year 2027 GANN Appropriations Limit**

	<u>City Population Change</u>		<u>County Population Change</u>	
Population Adjustment	0.42%	A	-0.11%	A
			<u>Per Capita Income Change</u>	
Cost of Living Adjustment			4.95%	B

**FY 2027 GANN Limit Growth Factor**

1 + Larger of City or County Population		100.42%
1 + Per Capita Income Change	x	<u>104.95%</u>
FY 2027 INCREASE in Appropriations Limit		<u><b>1.053908</b></u>
FY 2026 Appropriations Limit		\$ 170,473,783
Growth Factor	x	<u>1.053908</u>
<b>FY 2027 APPROPRIATIONS LIMIT</b>		<u><b>\$ 179,663,684</b></u>
<b>FY 2027 Appropriations from Proceeds of Taxes All Funds</b>		<u><b>\$ 53,985,158</b></u>

Notes:

A - California Department of Finance - Population Estimates for Cities, Counties, and State, Dated May 1, 2026

B - California Department of Finance - Price Factor and Population Information, Dated May 1, 2026