

**RESOLUTION 2026-###**

**RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SAN PABLO APPROVING A CARRY FORWARD OF \$472,879 OF UNSPENT FY 2025-26 INFORMATION TECHNOLOGY PROJECT PLAN APPROPRIATIONS TO FY 2026-27 AS COMMITTED FUND BALANCE FOR THE CONTINUATION OF THE APEX TECHNOLOGY MANAGEMENT, LLC, INFORMATION TECHNOLOGY REMEDIATION PROJECTS**

WHEREAS, *Strengthen Existing and New Technology Programs, Public Facility/Infrastructure Projects, and Future Workplace Development Programs/Services to Enhance SPPD Crime-Reduction Goals, Community Policing, Mental Health, and Training Programs* is an adopted policy item under the FY 2025-27 City Council Priority Workplan, adopted April 7, 2025;

WHEREAS, on February 2, 2026, the City Council adopted Resolution 2026-013, authorizing a one-time funding allocation of \$1,041,124 from the FY 2025-26 GFDR Fund 110 Operating Reserve, reallocated to the Multi-Department General Fund Operating Fund 100, to implement a three (3) year Information Technology Project Plan from FY 2025-26 through FY 2027-28, and authorizing a three (3) year professional services agreement with Apex Technology Management, LLC, in an amount not to exceed \$431,165 in Account 100-1430-43600;

WHEREAS, on May 4, 2026, the City Council adopted Resolution 2026-065, authorizing a one-year Microsoft 365 Government G5 GCC licensing agreement with Apex Technology Management, LLC, in an amount not to exceed \$137,080 in Account 100-1430-42005, funded from the previously appropriated software licensing and services budget under the Apex consulting services agreement;

WHEREAS, the Information Technology (IT) Project Plan is a multi-year program funded by a single one-time appropriation, and the portions of that appropriation that remain unspent and unencumbered as of June 30, 2026, must be carried forward to remain available for the continuation of the plan;

WHEREAS, as of June 30, 2026, the unspent and unencumbered balance of the FY 2025-26 IT Project Plan appropriation available to carry forward is \$472,879, calculated as the \$1,041,124 appropriation less the \$431,165 Apex professional services agreement and the \$137,080 Microsoft 365 Government G5 GCC licensing agreement;

WHEREAS, consistent with Governmental Accounting Standards Board (GASB) Statement No. 54, this carryforward balance is most appropriately reported as committed fund balance, having been established by formal action of the City Council and modifiable or rescindable only by an equivalent formal action of the Council, subject to the City's adopted fund balance policy;

WHEREAS, carrying forward the unspent balance requires no new appropriation from the General Fund or the GFDR Fund 110 Operating Reserve and does not increase the total authorized cost of the IT Project Plan;

WHEREAS, the carryforward is effected as part of the City's FY 2025-26 year-end closing within the Multi-Department General Fund Operating Fund (Account 100-1430-43600); and

WHEREAS, staff recommends approval of the FY 2025-26 carryforward of the unspent IT Project Plan appropriation as committed fund balance.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of San Pablo hereby:

1. Approves the FY 2025-26 year-end closing entries as they relate to the Information Technology Project Plan appropriation authorized by Resolution 2026-013;
2. Carries forward \$472,879 of unspent and unencumbered FY 2025-26 IT Project Plan appropriation within the Multi-Department General Fund Operating Fund (Account 100-1430-43600) into FY 2026-27 for the continuation of the Apex Technology Management, LLC, IT remediation projects through FY 2027-28;
3. Classifies the \$472,879 carry forward as committed fund balance in accordance with GASB Statement No. 54 and the City's adopted fund balance policy; and
4. Authorizes the City Manager, or designee, to take all actions and make all year-end accounting and budget adjustments necessary to implement the intent of this Resolution.

BE IT FURTHER RESOLVED that the foregoing recitations are true and correct and are included herein by reference as findings.

\*\*\*\*\*

Adopted this 6th day of July, 2026, by the following votes:

AYES: COUNCILMEMBERS:  
NOES: COUNCILMEMBERS:  
ABSENT: COUNCILMEMBERS:  
ABSTAIN: COUNCILMEMBERS:

ATTEST:

APPROVED:

\_\_\_\_\_  
Dorothy Gantt, City Clerk

\_\_\_\_\_  
Elizabeth Pabon-Alvarado, Mayor