

RESOLUTION 2025-###

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SAN PABLO APPROVING AMENDMENT NO. 3 TO THE GENERAL FUND DESIGNATED RESERVES (GFDR) FUND BALANCE FOR A TOTAL FUND BALANCE OF \$8,698,050 THROUGH FISCAL YEAR 2024-25 TO ALLOCATE FOR ALL FUTURE CITY COUNCIL APPROVED APPROPRIATIONS THROUGH JUNE 30, 2025, EFFECTIVE MARCH 3, 2025

WHEREAS, on January 16, 2024, Amendment No. 4 was approved to fund the City's FY 2023-24 General Fund Designated Reserves (GFDR) Fund Balance, which reflected all City Council approved allocations totaling \$7,606,461 through December 31, 2023, previously adopted via Resolution 2023-165 on December 13, 2023;

WHEREAS, the FY 2023-24 GFDR Fund Balance of \$7,606,461 included projected proceeds from the sale of land located on Vale Road from the Lytton Rancheria of California to the City of San Pablo in the amount of \$3,050,000. However, on December 28, 2023, the actual sale proceeds received by the City following close of escrow was \$3,045,137 resulting in a difference of \$4,863, and leaving an adjusted remaining unappropriated GFDR balance of \$5,393,923 (i.e., \$5,398,786 less \$4,863). Thereafter, the City Council approved Amendment No. 5 to the FY 2023-24 GFDR Fund Balance, accounting for all City Council approved appropriations and the correct proceeds for the sale of land (via Resolution 2024-003 adopted on January 16, 2024), totaling the FY 2023-24 GFDR at \$7,601,598;

WHEREAS, per FY 2024-25 Amendment No. 1, approved September 3, 2024 via Resolution 24-116, the following amounts totaling \$2,430,319 were appropriated and expensed via City Council action (via adopted resolutions) during the FY 2023-24 period through June 30, 2024, resulting in a remaining unappropriated GFDR balance of \$5,171,279 from the previously allocated expense items, as follows:

FY 2023-24 Total Appropriations from GFDR Fund Balance thru 06/30/24			
Reso No.	Reso Date	Project Description	Appropriation
Reso 2023-165	12/13/23	Sec 115 Trust with PARS	\$1,000,000
Reso 2023-129	08/07/23	2600 Moraga Demo Contract Award	\$1,199,035
Reso 2023-140	09/18/23	PD Elevator Repair	\$8,640
Reso 2024-005	01/16/24	Legal Contract Services – Civica Law Firm	\$20,000
Reso 2024-004	01/16/24	Legal Contract Services – Telecom Law Firm	\$30,000
Reso 2024-011	02/05/24	Economic Development Master Plan	\$60,000
*Reso 2024 -056	05/06/24	CORE Homeless Outreach Services	\$112, 644
		Total FY 2023-24 GFDR Appropriations:	\$2,430,319

WHEREAS, during the FY 2023-24 Annual Finance Comprehensive Report (AFCR) review in November 2024, Finance Department staff identified that Resolution 2024-056, approved May 6, 2024, was not expensed, leaving a \$112,644 carryover from FY 2023-24 to FY 2024-25. This FY 2023-24 carryover allocation was recorded and processed by the Finance Department for FY 2024-25 in late November 2024;

WHEREAS, the remaining FY 2023-24 unappropriated GFDR Fund Balance of \$171,279, which includes the Resolution 2024-056 \$112,644 fund balance, along with the following one-time budget balancing measures of \$5,000,000 were allocated, and included in the FY 2025-26 Two-Year GF Operating Budget Adoption on May 20, 2024 via Resolution 2024-064, which includes the following new GDFR allocations and adjusted balance, as follows:

1. GFDR allocation in the amount of \$1,961,291 for FY 2024-25 One-time Budget Balancing Measure
2. GFDR allocation in the amount of \$3,038,709 for FY 2025-26 One-time Budget Balancing Measure

**Total GFDR Allocation for One-Time Budget Balancing for FY 24-25 & FY 25-26:
\$5,000,000**

WHEREAS, on September 16, 2024 Resolution 24-123 was approved to fund a onetime appropriation of \$1,500,000 from undesignated fund balance (reserves) to FY 2024-25 General Fund Designated Reserve (GFDR) fund balance for potential payment of additional costs associated with the Rumrill Boulevard complete streets projection (Project No. 700); and

WHEREAS, on January 21, 2025 Resolution 25-009 was approved to the General Fund Designated Reserves (GFDR) Fund Balance, for a total balance of \$6,671,279 through June 30, 2025, and updated for Fiscal Year 2024-25, effective January 21, 2025;

WHEREAS, on February 27, 2025, the Budget, Fiscal & Legislative Standing Committee (Pabon-Alvarado; Ponce) reviewed the revised FY 2024-25 GFDR Fund Balance Amendment No. 3 for formal consideration and approval by the City Council at their meeting on March 3, 2025.

NOW, THEREFORE, BE IT RESOLVED that the foregoing recitations are true and correct and are included herein by reference as findings; and

BE IT FURTHER RESOLVED that the City Council of the City of San Pablo hereby approves Amendment No. 3 to the General Fund Designated Reserves Fund Balance, for a

total balance of \$8,698,050 through June 30, 2025, and updated for Fiscal Year 2024-25, effective March 3, 2025, as detailed below:

PROPOSED FY 2024-25 (AMENDMENT 3)
March 3, 2025

DESCRIPTION	FY2024-25 Proposed Amendment # 3
FY 23-24 GFDR Carryover Fund Balance (See Details Below)	\$ 5,171,279
FY 2024-25 One-time Budget Balancing Measure (Reso No. #2024-064)	\$ 1,961,291
FY 2025-26 One-time Budget Balancing Measure (Reso No. #2024-064)	\$ 3,038,709
Total GFDR Fund Balance FY 24/25 & FY 2025/26	\$ 5,000,000
GFDR Net Fund Balance	\$ 171,279
GFDR FUNDING USES	
<u>Funding Sources:</u>	
FY 2024-25 One-time Budget Balancing Measure (Reso No. #2024-064)	\$ 1,961,291
FY 2025-26 One-time Budget Balancing Measure (Reso No. #2024-064)	\$ 3,038,709
FY2023-24 GFDR Net Fund Balance Carry Over	\$ 171,279
FY 2023-24 Undesignated Reserves: Reso 2024-123	\$ 1,500,000
FY 2024-25 NEW FRRP Fund 110 - up to a maximum of 10% of Unused Audited Fund Balance	\$ 2,026,771
GFDR Fund Balance Subtotal:	\$ 8,698,050
<u>Major Operating Expenses:</u>	
Reso 2024-56 CORE Homeless Outreach Services	\$ 112,644
Reso 2024-123 GFDR - Ghilotti settlement agreement	\$ 1,500,000
Operating Expenses Subtotal:	\$ 1,612,644
GFDR FY 2024/25 NET FUND BALANCE	\$ 7,085,406

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ADOPTED this 3rd day of March, 2025, by the following votes:

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

ATTEST:

APPROVED:

 Dorothy Gantt, City Clerk

 Arturo Cruz, Mayor