City of El Cerrito, CA

Adopted Budget Fiscal Year 2022-23

10890 San Pablo Avenue El Cerrito CA 94530 • www.el-cerrito.org
OUR VISION

The City of El Cerrito is a safe, connected, and environmentally focused Bay Area destination with vibrant neighborhoods, businesses and public places, and diverse cultural, educational and recreational opportunities for people of all ages.

OUR MISSION

The City of El Cerrito serves, leads and supports our diverse and transit-rich community by providing exemplary and innovative services, public places and infrastructure, ensuring public safety, and creating an economically and environmentally sustainable future.

OUR VALUES

Our values drive behavior and support effective implementation of the mission, vision, and goals. The City’s values include:

- Ethics and Integrity
- Fiscal Responsibility
- Inclusiveness and Respect for Diversity
- Innovation and Creativity
- Professional Excellence
- Responsiveness
- Transparency and Open Communication
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June 7, 2022

Honorable Mayor, City Councilmembers, and El Cerrito Community:

I hereby present the City of El Cerrito Fiscal Year 2022-23 Budget. The annual budget represents the spending plan that provides funding for all City services and programs that support our vision to keep our community safe, connected, and environmentally focused; with vibrant neighborhoods, businesses, and public places; and diverse cultural, educational, and recreational opportunities for people of all ages.

Once again, the City has completed another challenging and extraordinary fiscal year. We continued to tackle our financial challenges exacerbated by the impacts of the still ongoing COVID-19 coronavirus public health crisis. We worked through the impacts of the difficult decisions made by the City Council and City staff over the past two fiscal years that reduced our budget by millions. Our most valuable resource, our City staff, has been pushed to its limits as the impact of staff reductions and vacancies have had an effect on services to the public and employee morale. Management and Confidential staff once again faced a year with no cost-of-living adjustments and continued salary reductions through furloughs and other benefit cuts. For the past two fiscal years, I have had to lead a team that has worked harder than ever to keep the City running, with less resources available to do so and while working under constant uncertainty and anxiety due to the pandemic.

But…what a difference a year makes. This City and its staff have not only persevered, they met the challenges head on, providing services and surviving the impacts. And thanks to our hard work, we have been able to take advantage of revenue enhancements resulting from federal funding and a robust real estate market. Our actions have been the key to weather this storm and bring the City back to fiscal stability.

As a reminder, in FY 2020-21, the City worked to tackle the structural financial issues and lack of General Fund reserves while addressing the impacts of the COVID-19 coronavirus global pandemic. This public health crisis has changed the lives of El Cerrito residents and people around the world as extraordinary health and safety measures have been implemented, and the closure of businesses throughout California and the U.S. has placed the economy into uncharted financial territory.

El Cerrito is fortunate to have well-diversified and resilient sources of revenues. During the past two fiscal years, revenue estimates were revised downward to factor in the economic impact of the pandemic on the economy and drastic budget reductions were enacted to address the negative General Fund balance. However, revenues did not decrease as forecasted and instead grew beginning in FY 2020-21. Additionally, the American Rescue Plan Act (ARPA) included $6.1 million to El Cerrito paid over two years to primarily address revenue loss and other needs due to the pandemic.

The result is an amazing turnaround in the General Fund at the end of FY 2020-21 netting an ending fund balance of $7.1 million, or 18% of FY 2021 expenditures, exceeding both the City’s policy of a minimum fund balance reserve of 10% and the GFOA-recommended 17% of expenditures. The City now can work from a position of budget stability for the first time in many years.

The City continued to face challenges over the 2021-22 fiscal year but there are many positive changes that occurred. Our City Council and staff is justifiably proud of the work that we have collectively done so far, to identify problems and focus on solutions. We have taken a large step forward this fiscal year to bring
the City toward financial sustainability, adapt and adjust our programs and services with the public's health as the highest priority, and deliver those services in a manner that respects and values the lives of the people we serve. All City departments continue to explore new ways of delivering services and many developed innovative solutions, while staying true to our vision, mission, and values. The most essential of our services continue, allowing us to stay flexible to adapt to what we hope will be continuing improvement of economic and health conditions in the next fiscal year. Going forward the City's focus will be on sustainability, seeking to continue the positive trajectory of our fiscal health by thoughtfully and strategically restoring services as resources allow, while maintaining a healthy General Fund balance and adhering to the City's financial policies.

Through it all, I am extremely proud of the work that our City team has achieved. It has not been an easy year, and there have definitely been struggles throughout the entire City organization. But the City's resilience speaks for itself. And we have reason to be hopeful for the future as the pandemic begins to wane and life returns to something resembling "normal".

The FY 2022-23 Adopted Budget, similar to the last two fiscal years, has been created in an uncertain economic and financial environment due to the ongoing COVID-19 global pandemic. While there is hope on the horizon, the lasting effect of this public health crisis still remains unknown, and as the economy recovers we are still in uncharted financial territory. Further, the passage of the American Rescue Plan Act (ARPA), which provided direct funding to cities including El Cerrito, will go a long way toward providing relief from the impacts of the pandemic. The economic crisis has impacted the vital revenue sources cities use to provide essential services. We cannot overstate the challenge these kinds of revenue losses pose for local governments.

The FY 2022-23 budget prioritizes essential services amid challenging economic conditions. The budget reflects thoughtful and strategic coordination across the organization, as well as significant contributions by City employees. Every department in the City has considered the programs and services it offers. In many instances, departments have had to do more with less, develop new systems and protocols, and find creative ways to meet the community's needs in a time when resources are declining. There will be continuing service level impacts, and we appreciate the City Council and the community's understanding as we continue to navigate this reality.

The City's Strategic Plan continues to provide the foundation for developing the Budget for FY 2022-23. While the intent was to update the Strategic Plan with new goals and objectives in FY 2021, the Plan's current guiding principles and strategic goals remain relevant. In making budget recommendations, all City departments explored new ways of delivering services and many developed innovative solutions. The most essential of our services continue, allowing us to stay flexible to adapt to what we hope will be improving conditions in the next fiscal year, while staying true to our mission, vision, and values.

This Adopted budget once again does not include ARPA funding, which totaled $6.1 million over two fiscal years. The City's allocation of ARPA funding is $6.1 million; the City received the first tranche of $3.05 million in July 2021 and expects to receive the second tranche of $3.05 million in July 2022. The City Council directed staff to use ARPA funding to maximize General Fund reserves. In its Final Rule that regulates the use of ARPA funds, the US Treasury provided a standard allowance of up to $10 million for using the funding to backfill revenue losses sustained due to the pandemic, allowing for wide categories of eligible expenses for general government services including public safety (Police and Fire) expenses, administrative expenses, childcare expenses, and software and infrastructure expenses. The City, per US Treasury requirements, has provided its annual expenditure report that reflects the City's use of ARPA funding as revenue loss per the Final Rule. As such, the first tranche was allocated to general government services for FY 2020-21, which had an impact on the City's General Fund balance of $3.05 million, for a total General Fund balance of $7.1 million as of the end of FY 2020-21. City staff intends to do the same allocation for FY 2021-22 expenditures with the second tranche of $3.05 million, which will result in an increase of the same amount in the General Fund balance. Therefore, no ARPA funds are included within the adopted revenues for the FY 2022-23 Budget. The intent of City staff will be to recommend using the funds to strategically aid in the recovery as well as position the City for long term success.
FISCAL RECOVERY PLAN AND STATE AUDITOR REPORT

The City continues to respond to the recommendations within the California State Auditor report initially issued in March 2021 that placed the City on its Local High Risk Program. Since then, the City responded to the report March 16, 2021 and prepared a Corrective Action Plan (CAP) that was submitted within 60 days of the report’s publication, which was presented to the El Cerrito City Council in draft format on April 20, 2021. The Council reviewed the proposed actions, provided comments, and committed to the creation of a Fiscal Recovery Plan. In addition, the City Council appointed a subcommittee of Councilmembers Lisa Motoyama and Tessa Rudnick to work directly with staff to monitor the various actions outlined in the CAP, in anticipation of the first required written update to the State Auditor outlining the City’s progress in implementing the CAP by September 2021. The City submitted its CAP to the State Auditor on May 15, 2021 and updated the State Auditor at the next two six month intervals on September 16, 2021 and March 16, 2022.

In the CAP and subsequent progress reports, the City informed the State Auditor of our considerable progress in the risk areas identified as well as on many of the recommendations contained within the original report. The City also stated that it remains committed to the creation of a Fiscal Recovery and Sustainability Plan which will continue once the vacant positions in the Finance Department and City Management are filled, though it must be noted that the elements included in the draft Plan are already being implemented and there are significant improvements in all of the areas noted. In particular, the City Council has continued to review the City’s budget and financial condition through continued policy discussions and updates at their regular City Council meetings, and there has also been increased reporting to and input from the City’s Financial Advisory Board. City staff has also continued to respond to the impacts created by the ongoing COVID-19 pandemic, both operational and financial, and has taken specific steps to address these impacts in preparing the budget so that the City’s financial condition will continue to improve. The CAP Progress Report shows that the City has indeed made substantial progress in improving its financial condition, and it is our hope that the State Auditor agrees and will remove the high-risk designation from the City of El Cerrito. The most recent CAP progress report is included in this budget document as an appendix.

ADOPTED BUDGET FY 2022-23 OVERVIEW

The Fiscal Year 2022-23 Budget provides funding for all City services including Police, Fire, Recreation, Community Development, Public Works, Environmental Services, and City Management services. The total adopted budget for all funds (General Fund, Special Funds, Enterprise Funds, etc.) is approximately $69.6 million. In order to develop the budget, staff has focused on our core services and only those activities consistent with the Strategic Plan. Table A provides a view of the operating expenses of the City that includes all funds.

<table>
<thead>
<tr>
<th>Table A</th>
<th>FY 2018-19 Actual</th>
<th>FY 2019-20 Actual</th>
<th>FY 2020-21 Actual</th>
<th>FY 2021-22 Amended</th>
<th>FY 2022-23 a</th>
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<tr>
<td>PERS - Normal cost</td>
<td>$2,347,062</td>
<td>$2,568,791</td>
<td>$2,666,119</td>
<td>$2,710,560</td>
<td>$2,774,150</td>
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<td>PERS - Unfunded Liability</td>
<td>$3,733,974</td>
<td>$4,367,588</td>
<td>$4,863,463</td>
<td>$5,523,830</td>
<td>$6,189,563</td>
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<td>Total Pension Costs</td>
<td>$6,081,036</td>
<td>$6,936,378</td>
<td>$7,529,581</td>
<td>$8,234,390</td>
<td>$8,963,713</td>
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<td>Total Personnel Costs</td>
<td>$32,739,391</td>
<td>$33,450,904</td>
<td>$32,482,330</td>
<td>$33,432,612</td>
<td>$36,153,611</td>
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<td>Professional Services</td>
<td>$5,604,799</td>
<td>$4,413,877</td>
<td>$3,783,521</td>
<td>$7,726,168</td>
<td>$7,838,719</td>
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<td>Purchased Property Services</td>
<td>$6,980,441</td>
<td>$4,237,216</td>
<td>$4,037,809</td>
<td>$5,697,493</td>
<td>$15,219,211</td>
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<td>Other Services</td>
<td>$1,927,639</td>
<td>$1,942,210</td>
<td>$1,729,638</td>
<td>$3,093,653</td>
<td>$3,121,786</td>
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<td>Supplies</td>
<td>$908,426</td>
<td>$906,636</td>
<td>$591,644</td>
<td>$936,511</td>
<td>$1,106,208</td>
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<td>Property &amp; Capital</td>
<td>$4,300,026</td>
<td>$1,027,578</td>
<td>$2,574,261</td>
<td>$690,054</td>
<td>$1,017,563</td>
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<td>Financing Costs</td>
<td>$2,318,147</td>
<td>$2,369,451</td>
<td>$2,250,100</td>
<td>$2,592,042</td>
<td>$2,730,887</td>
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<td>Transfer Out</td>
<td>$4,484,202</td>
<td>$2,617,178</td>
<td>$5,572,731</td>
<td>$2,364,562</td>
<td>$2,385,644</td>
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<tr>
<td>Total Expenditures</td>
<td>$59,263,070</td>
<td>$50,965,049</td>
<td>$53,022,034</td>
<td>$56,533,095</td>
<td>$69,573,629</td>
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The FY 2022-23 Adopted Budget contains short-term budget strategies and assumptions including conservative revenue estimates and the current expenditures starting at prior fiscal year’s baseline, with the addition of cost-of-living increases that are scheduled by contract for specific bargaining units, and 3% for management and confidential positions. Also, the Budget includes rate increases from medical/dental providers and workers compensation insurance. While the City has opened lines of communication with all bargaining units, no results are reportable at this time with respect to modifying any of the contracts. The Adopted Budget also includes the continuation of modified service delivery reflecting current operating environment because of the pandemic.

Chart A depicts the expenditures by department as a percentage of total expenditures:

The City's primary focus remains on the health and safety of our residents, businesses, and visitors, as well as providing a high quality of life. This budget reflects those priorities, that stem from the mission, vision, values, and strategic goals of the City's Strategic Plan. Yet this budget also strives to provide services in a fiscally responsible way, living within our means and continuing to consider long-term strategies for sustainable success.

The FY 2022-23 Adopted Budget assumes cost of living increases for specified bargaining units based on associated MOUs and 3% for management and confidential positions. Also, the Adopted Budget includes rate increases from medical/dental providers and workers compensation insurance.

Chart B reflects the overall revenue increase from FY 2021-22 Amended Budget to the FY 2022-23 Adopted Budget is 6.5% or $2.8 million and the change in expenditures from FY 2021-22 Amended Budget to the FY 2022-23 Adopted budget is 6.0% or $2.5 million.
Replenishing the General Fund Reserve remains the City's top focus for this and upcoming fiscal years. The FY 2022-23 General Fund budget is balanced and projects a fiscal year end surplus of $812,003, which will continue to enhance the projected positive fund balance in alignment with the Fiscal Response Plan and actions taken in FY 2020-21 and FY 2021-22.

The City must maintain fiscal discipline and maintain proactive strategies through FY 2025-26 to establish reserves greater than the minimum 10% level by maintaining the existing budget reductions and strategies through FY 2025-26. Further, in developing the Fiscal Recovery Plan, the City must consider long-term budget strategies to achieve continued financial sustainability as detailed in Strategic Plan goals. This requires thoughtful considerations for the future while continuing to monitor the impacts of the volatile economy. Table B depicts the General Fund Reserve forecast and illustrates the progress the City has made toward increasing the General Fund Reserve. ARPA funding is not included in fund balance totals, and the ending fund balance will be modified after FY 2021-22 fiscal year end close is completed.

Table B
General Fund Reserve Forecast

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<th>FY 2018-19 Actual</th>
<th>FY 2019-20 Actual</th>
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<th>FY 2021-22 Amended</th>
<th>FY 2022-23 Adopted</th>
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<td>Beginning Restricted Fund Balance</td>
<td>$2,321,077</td>
<td>$1,650,928</td>
<td>$1,667,511</td>
<td>$25,694</td>
<td>$55,000</td>
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<tr>
<td>Beginning Unassigned Fund Balance</td>
<td>-$2,233,507</td>
<td>-$1,707,620</td>
<td>-$1,777,532</td>
<td>$7,117,570</td>
<td>$7,669,133</td>
</tr>
<tr>
<td>Total Beginning Fund Balance</td>
<td>$87,570</td>
<td>-$38,963</td>
<td>-$110,021</td>
<td>$7,143,264</td>
<td>$7,724,133</td>
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<td>Total Revenues</td>
<td>$41,388,597</td>
<td>$40,222,747</td>
<td>$46,365,714</td>
<td>$42,881,247</td>
<td>$45,677,116</td>
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<td>Personnel</td>
<td>$29,862,092</td>
<td>$30,383,014</td>
<td>$29,727,625</td>
<td>$30,405,915</td>
<td>$32,778,862</td>
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<td>Non-Personnel</td>
<td>$11,670,765</td>
<td>$9,910,791</td>
<td>$9,384,804</td>
<td>$11,894,463</td>
<td>$12,086,251</td>
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<tr>
<td>Total Expenses</td>
<td>$41,532,857</td>
<td>$40,293,805</td>
<td>$39,112,429</td>
<td>$42,300,378</td>
<td>$44,865,113</td>
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<td>Annual Surplus/(Deficit)</td>
<td>-$144,259</td>
<td>-$71,058</td>
<td>$7,253,285</td>
<td>$580,869</td>
<td>$812,003</td>
</tr>
<tr>
<td>Ending Total Fund Balance</td>
<td>-$56,689</td>
<td>-$110,021</td>
<td>$7,143,264</td>
<td>$7,724,133</td>
<td>$8,536,136</td>
</tr>
<tr>
<td>Ending Reserve Percent</td>
<td>-0.14%</td>
<td>-0.27%</td>
<td>18.26%</td>
<td>18.26%</td>
<td>19.03%</td>
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City staff will continue to work with the City Council as well as the Financial Advisory Board to ensure that we continue to head in the right direction so that we meet not only our minimum General Fund Reserve goal, but also fully fund the Emergency and Disaster Recovery Fund, by FY 2025-26. We seek to bring the City toward financial sustainability, adapt and adjust our programs and services with the public's health as the highest priority, and deliver those services in a manner that respects and values the lives of the people we serve. I am confident in the resilience of the City Council, the City staff team, and our residents and businesses that will carry us through these challenges. Together, we are working toward a sustainable and optimistic future.

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This budget process, like the last two fiscal year, has required flexibility, patience, and plain hard work on the part of every City official and community member involved. I am grateful to, and humbled by, our City employees as they have sustained the City through the challenges of the last fiscal year. They have continued to provide services to our community while making sacrifices, both personally and professionally, in order to help the City further along the path to financial sustainability. I know that people choose to work for the City of El Cerrito because of their commitment to public service and their commitment to each other. Our City team has maintained this commitment over one of the most challenging times this City has ever faced, and they deserve our gratitude.

I would like to thank all of the members of the City’s Executive Team for their roles in the creation and production of this budget. I would like to especially thank the new Finance Director/City Treasurer Sandra Dalida, City Clerk Holly Charléty, Senior Accountant Lucy Xie, and Assistant City Manager Alexandra Orologas for the invaluable contributions on the budget and this budget document. I am extremely grateful to the City Council for their leadership, your courage, and your continued unwavering dedication to improving the City's fiscal position while staying true to the City's values. And finally, to the El Cerrito community, I am and remain appreciative of your attention to the City's budget issues and for all of your input and feedback. Our road to financial stability requires that all of – elected officials, City staff team, and community – continue to work together to achieve success.

We still face challenges, yet as I've said time and time again: our City is a resilient community that cares about one another. While still we have further to go, we have made progress and we will keep moving in the right direction. I am truly optimistic for the City's future, as our City team continues to survive the challenges we face while still serving our wonderful community to best of our ability. It is a true honor to serve the City of El Cerrito.

Respectfully submitted,

Karen E. Pinkos
City Manager
BUDGET GUIDE

The City of El Cerrito’s Fiscal Year 2022-23 Annual Budget presents accurately and clearly the City’s projection of revenues and expenditures for the next fiscal year. It describes in detail the various components of the City, each of its departments and divisions, and the City’s separate legal entities: the Employee Pension Board and the El Cerrito Public Financing Authority. The budget also describes the City’s mission, vision, and values, outlines overall goals and strategies developed through the Strategic Plan, and indicates how resources are allocated to fulfill these objectives.

The budget is the City’s fundamental policy document and communicates the expenditures legally appropriated by the City Council for the fiscal year. The budget document is intended to help the City Council, residents, businesses, and other interested parties understand the overall responsibilities and goals of the City and to enable the departments to present financial plans and workload data. In addition to its role as a policy document, the budget also serves as a financial plan, an operations guide and a communications tool.

Reporting Entity
Throughout this budget document, reference is made to the City. As appropriate, such references should be inferred to include activity and financial contributions of each of the three separate entities covered under this budget: City of El Cerrito, El Cerrito Employees’ Pension Board, and the El Cerrito Public Finance Authority.

The El Cerrito Municipal Services Corporation (MSC) is a non-profit corporation whose purpose is to support the City in expanding economic opportunities and eliminating blight, as well as assisting and implementing programs and activities that will lessen neighborhood tensions and combat community deterioration. While it is a component unit of the City for reporting purposes, and is therefore included in the City’s Comprehensive Annual Financial Reports, the MSC’s FY 2022-23 Budget is approved separately by its Board of Directors and is not included in this document.

Budget Structure
City Manager’s Budget Message: The City Manager’s budget message is intended to provide a summary of the City’s priorities and overview of the Citywide financial outlook and budget.

Budget Overview (Section 1): The Budget Overview section presents information on the structure and policies of the City and detail of the budget on a Citywide basis.

Financial Overview (Section 2): This section provides summary financial information regarding projected revenues, expenditures, fund balances and reserves as well as transfers between funds. The section reviews detailed assumptions in the General Fund, the City’s main operating fund, including historical data, a discussion of current programs and activities, future concerns and strategies as well as the Five-Year Plan. The section also includes the summary analysis of all other major operating funds, forecasts, details of all inter-fund transfers, and information describing significant changes compared to the prior year’s budget.

Department Operating Budgets (Sections 3-9): The departmental operating budget sections describe historical and amended expenditures by department and division as well as descriptions of core responsibilities, Strategic Plan Alignment, service indicators, and accomplishments. Budget summaries are provided for each department in their corresponding section; line-item detail budgets by division are located in the appendices. The City is organized into seven operating departments: City Management, Community Development, Finance, Fire, Police, Public Works, and Recreation.
Successor Agency (Section 10): Per State Law (AB1x 26) the El Cerrito Redevelopment Agency (RDA) was dissolved as of February 1, 2012 and a Successor Agency was created to wind down the former RDA’s affairs. The Successor Agency has no budget authority; therefore no budget data is presented in this document.

Other Entities (Section 11): This section outlines the amended revenues and expenditures for the City’s other legal entities: the Employees’ Pension Fund and the Public Financing Authority.

Capital Improvement Program (Section 12): The Capital Improvement Program (CIP) section details the capital projects for Fiscal Years 2022-23 through 2026-27. It includes a description of those capital projects previously funded and other Capital Improvement Needs that are presented as a non-prioritized listing of those proposed projects or programs for which no funding has been currently identified.

Long Term Debt (Section 13): The City has various long-term commitments for payments that range from accumulated benefits due to employees to debt obligations to be repaid from various revenue sources. These obligations are discussed in this section and supported with FY 2020-21 audited information.

Appendices, Statistics and Non-Departmental Line-Item Budget Detail (Section 14): The final section of this document contains a glossary of budget terms, a demographic profile and various statistics intended to assist the reader in achieving a greater understanding of El Cerrito as a community. This section also holds the financial policies referred to throughout the document, and houses the detailed line-item tables for each department and division of the City. Information on the State Auditor report on the City is included in Appendix 8.
SECTION
BUDGET OVERVIEW

The City of El Cerrito serves, leads, and supports our diverse and
transit-rich community by providing exemplary and innovative
services, public places and infrastructure, ensuring public safety and
creating an economically and environmentally sustainable future.

EL CERRITO PROFILE

The City of El Cerrito is a Charter City that incorporated as a General Law City on August 23, 1917 and just
over one hundred years later became a Charter City in November 2018. El Cerrito is located in western Contra
Costa County and forms part of the highly urbanized area along the eastern shore of San Francisco Bay. El
Cerrito has a population of approximately 25,508 and covers an area of 3.9 square miles. It is a community of
highly educated residents due primarily to the proximity to UC Berkeley and the San Francisco Bay Area high-
tech economy. It is known for its temperate climate and breathtaking views of San Francisco Bay and the
Golden Gate Bridge from the hillside areas.

Interstate Highway 80 passes near the western boundary of the community, while the crest of the Berkeley
Hills and Wildcat Canyon Regional Park define the eastern boundary. The community is served by AC Transit
and the Bay Area Rapid Transit (BART) system, with stations near both the northern (El Cerrito Del Norte
station) and southern (El Cerrito Plaza station) boundaries of the city. In addition, several transit agencies
including Golden Gate Transit, Fairfield-Suisun Transit, Vallejo Transit, and WestCAT also serve the El Cerrito
del Norte BART station. The combination of services from these agencies provides excellent public
transportation to the entire Bay Area.

The City is organized as a Council-Manager form of local municipal government, and its City Charter was
adopted by the voters in November 2018. The City Council consists of five members elected at large for four-
year, overlapping terms. The Council selects the Mayor for a one-year term from among its members. The
Mayor and City Council provide community leadership, develop policies to guide the City in delivering services
and achieving community goals, and encourage citizen understanding and involvement. The Council Members
also serve as the governing body of the El Cerrito Employees’ Pension Board and the El Cerrito Public
Financing Authority.

The City Manager is appointed by the City Council and is responsible for administration of municipal affairs.
All municipal departments operate under the supervision of the City Manager. Through the City Manager, City
staff uses the resources appropriated by the Council in the budget to achieve desired service results in the
community and carries out the policies of the Council. The City Council also appoints the City Attorney to
advise them and City staff on legal affairs, to see that all laws are effectively enforced and, when necessary, to
defend the City in litigation.

The City provides police and fire services as well as recreation, streets and roads, recycling, economic
development, public improvements, building, planning and zoning, and general administrative services.
Residents are provided water by East Bay Municipal Utility District and sewer services through Stege Sanitari
District. PG&E provides gas and electricity services, and in addition the City is a member of MCE, a public, not-
for-profit electricity provider that gives all PG&E electric customers the choice of having 60% to 100% of their
electricity supplied from clean, renewable sources. Library services are provided by the County of Contra
Costa. The City contracts with East Bay Sanitary for garbage service through a franchise agreement. Comcast,
AT&T, and a host of smaller companies provide telecommunication services.
Chart 1-1 provides a graphical overview of the structure of City Government:

![Chart 1-1](image)

Overall Position Listing

Table 1-1 shows the adopted Citywide position listing for permanent full-time positions. The listing reflects the implementation of the Fiscal Response Plan, layoffs, and eliminated vacant positions through FY 2021-22. For FY 2022-23, the listing reflects positions added at midyear of FY 2021-22 and adopted positions for FY 2022-23. The listing does not include hourly or non-permanent part-time positions.

<table>
<thead>
<tr>
<th>Department</th>
<th>FY 2018-19</th>
<th>FY 2019-20</th>
<th>FY 2020-21</th>
<th>FY 2021-22</th>
<th>FY 2022-23</th>
</tr>
</thead>
<tbody>
<tr>
<td>City Council</td>
<td>5</td>
<td>5</td>
<td>5</td>
<td>5</td>
<td>5</td>
</tr>
<tr>
<td>City Management</td>
<td>11.5</td>
<td>11.5</td>
<td>10</td>
<td>9</td>
<td>10</td>
</tr>
<tr>
<td>Finance Department</td>
<td>6</td>
<td>6</td>
<td>6</td>
<td>6</td>
<td>6</td>
</tr>
<tr>
<td>Community Development</td>
<td>14</td>
<td>14</td>
<td>15</td>
<td>14</td>
<td>15</td>
</tr>
<tr>
<td>Police Department</td>
<td>58</td>
<td>58</td>
<td>55</td>
<td>48</td>
<td>48</td>
</tr>
<tr>
<td>Fire Department</td>
<td>37</td>
<td>37</td>
<td>37</td>
<td>37</td>
<td>37</td>
</tr>
<tr>
<td>Public Works Department</td>
<td>25.2</td>
<td>25.2</td>
<td>25</td>
<td>24.2</td>
<td>25.2</td>
</tr>
<tr>
<td>Recreation Department</td>
<td>23</td>
<td>23</td>
<td>21</td>
<td>18</td>
<td>19</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>179.7</strong></td>
<td><strong>179.7</strong></td>
<td><strong>174</strong></td>
<td><strong>161.2</strong></td>
<td><strong>165.2</strong></td>
</tr>
</tbody>
</table>
STRATEGIC PLAN

Successful organizations need a clear vision of where they are going and how they intend to achieve their mission. The City’s vision was crafted by the community during the City of El Cerrito Strategic Plan process in 2013. This Strategic Plan provides a framework for linking identified priorities to the budget process, capital improvement program, important policy considerations, economic development initiatives, and the organization’s desire for continuous improvement.

The 2015 version of the Strategic Plan incorporated updates and advances El Cerrito on a path towards achieving its vision during the five-year period of 2015-2020. The entire Plan is available at www.el-cerrito.org/strategicplan.

OUR VISION

The City of El Cerrito is a safe, connected, and environmentally focused Bay Area destination with vibrant neighborhoods, businesses and public places, and diverse cultural, educational, and recreational opportunities for people of all ages.

OUR MISSION

The City of El Cerrito serves, leads, and supports our diverse and transit-rich community by providing exemplary and innovative services, public places and infrastructure, ensuring public safety, and creating an economically and environmentally sustainable future.

OUR VALUES

Our values drive behavior and support effective implementation of the mission, vision, and goals. The City’s values include:

- Ethics and Integrity
- Fiscal Responsibility
- Inclusiveness and Respect for Diversity
- Innovation and Creativity
- Professional Excellence
- Responsiveness
- Transparency and Open Communication

The Strategic Plan includes the City’s vision, mission statement and values, six goals and over forty strategies to achieve the goals. The goals are:

Chart 1-2
Strategic Plan Goals

| A. Deliver Exemplary Government Services |
| B. Achieve Long-term Financial Sustainability |
| C. Deepen a Sense of Place and Community Identity |
| D. Develop and Rehabilitate Public Facilities as Community Focal |
| E. Ensure the Public’s Health and Safety |
| F. Foster Environmental Sustainability Citywide |
In 2019, the City Council and City staff initiated a strategic planning process to assist in informing the Council of the priorities of the community for the upcoming budget process and for the next 5-year cycle. Starting in January 2020, the City reached out to residents, employees, the business and faith communities, and other stakeholders through focus groups, community events, and an online survey. On February 12, the City held a Strategic Plan Open House that collected direct feedback from residents, businesses, employees, and community groups. As follow-up to those feedback forums, the City was positioned to have a strategic plan workshop with the City Council on March 14. That workshop and progress on the 2020 Strategic Plan update was halted due to a national pause of business because of the global pandemic event involving the spread of COVID-19. Instead, the City shifted its focus from a Strategic Plan update to a Fiscal Response Plan to address the fiscal impacts of COVID-19 on El Cerrito's local economy, which was adopted in the FY 2020-21 budget. In anticipation of the City's response to the pandemic, the City Council will seek to finalize the Strategic Plan update after the public health crisis has abated.

**Budget Alignment**

City staff uses the goals outlined in the Strategic Plan as well as feedback gained from the community to inform the development of their departmental budgets for the next fiscal year. In order to best determine the resources to allocate to the goals and strategies in the Strategic Plan, the departments review information tailored toward aligning programs and services to the Strategic Plan goals.

Each department evaluated their programs and services and analyzed related data to determine a baseline amount of resources to allocate to expenses that meet the goals of the Strategic Plan. The departments considered several data sets, including personnel necessary to provide the program or service, additional costs (such as consultants or contractors, supplies and equipment, and other purchased services), and whether the program or service is required by law or City policy. Departments were realistic about the objectives that could be achieved in the upcoming fiscal years, and set priorities to allocate resources accordingly.
BUDGET PROCESS

The annual budget is the City’s service and financial plan for the fiscal year: a planning tool that matches the services desired by the community to the resources required in order to provide those services. The development, adoption, and implementation of the City budget composes a major decision-making process with several phases.

The City’s fiscal year is from July 1 through June 30. At the initial stage of the budget process, department heads and division managers propose to the City Manager those programs designed to provide essential services that meet the City Council’s expression of community and Strategic Plan goals. Staff also prepares estimates of available revenues for the same period. The City Manager and department directors balance the requested program expenditures with the anticipated resources, and develop a budget and financial forecasts.

The City Council is required per the El Cerrito Municipal Code to adopt and appropriate an annual budget for each fiscal year. During the time period covered by this document, the City Council will do so prior to June 30, 2022.

Table 1-2
Budget Calendar

<table>
<thead>
<tr>
<th>2022 KEY DATES</th>
<th>ACTIVITY</th>
</tr>
</thead>
</table>
| March 1 17-31  | • City Council Meeting - Midyear Budget Review  
|               | • Departments begin draft proposed revenues & non-personnel expenditure line items, breaking out expenses in excess of $10K  |
| April 1-15 16-29 | • Departments review financial system for accuracy against proposed revenues/expenses, develop department revenue/expense projections based on actuals and yearly trends  
|               | • Departments draft narratives for budget book including goals, focus, achievements, Major Expenditures over $10k, and Major Revenue assumptions over $50K; Public Works updates 10-year CIP plan  
|               | • Personnel expenses developed by Finance with Human Resources  |
| May 4 4-10 17 24 | • City Council Meeting - FY 2021-22 Quarter 3 General Fund Budget Update  
|               | • Departments review personnel expenses provided by Finance and non-personnel expenses for accuracy against proposed revenues/expenses  
|               | • Department Heads meeting with City Manager to review FY 2022 actuals to date, review FY 2022-202 Preliminary budget  
|               | • Public Works updates 10-year CIP plan  
|               | • City Council Meeting - Master Fee Schedule  
|               | • Joint City Council/Financial Advisory Board Special Meeting - Projections and Department Budget Previews  |
| June 7 16 21  | • City Council Meeting - Draft FY 2022-23 Proposed Budget review  
|               | • Financial Advisory Board Meeting - Review of draft budget  
|               | • City Council Meeting - Adopt FY 2022-23 Budget; approval of Spending Authority and Gann Limit  |
Budget Authority Model
During each fiscal year, the adopted budget is implemented through the provision of City services and the City’s daily fiscal operations. The budget provides legal spending limits and a planned allocation of resources, within which the City’s managers are expected to provide services and make the best use of public resources. The City Council provides staff with the authority to raise and expend monies within specific funds. The City Manager has the authority to shift resources within funds, but typically not across funds.

From time to time throughout the year, the City Council receives periodic progress reports on how well the actual service and financial experience are conforming to the adopted service and financial plan, as expressed in the budget. Under certain circumstances, the City Council may adjust the budgeted appropriations for reasons unforeseen at the time of the adoption of the original budget. Such amendments are made by Council resolutions.

Gann Limit
Proposition 4, known as the Gann Initiative, was approved by the voters in November, 1979. This measure requires that the City adopt an appropriations limitation each fiscal year. In June of 1990, the voters passed Proposition 111, which modified the previous appropriations limitation requirements of Proposition 4, as follows:

The total annual appropriations subject to limitation of the State and of each local government shall not exceed the appropriations limit of the entity of government for the prior year adjusted for the change in the cost of living and the change in population.

Now chaptered in Article XIII B of the California Constitution and Government Code §7900-7914, these two measures specify that the new limit be based on the prior year’s appropriations limit, adjusted for cost of living and population. Each year, every city must select from two alternatives methods for each of these two adjustment factors, as follows:

Cost of Living
California Constitution Article XIII B §8(e)(2):
“Change in the cost of living” for an entity of local government, other than a school district or a community college district, shall be either (A) the percentage change in California per capita personal income from the preceding year, or (B) the percentage change in the local assessment roll from the preceding year for the jurisdiction due to the addition of local nonresidential new construction.

Population
Government Code §7901(b):
A city or special district may choose to use the change in population within its jurisdiction or within the county in which it is located.

These factors are applied to the established FY 1986-87 appropriations limit, as adjusted annually to determine subsequent year limits. Therefore, each year’s limit becomes the base for computing the succeeding year’s limit.

To assist with these computations, the California Department of Finance produces in May of each year the population changes of all cities and counties, as well as the statewide change in per capita income. In 1991, the California State Board of Equalization asked all County Assessors to
compute the annual change in nonresidential new construction. For Contra Costa County, the Auditor-Controller’s Office provides cities with these figures.

Analysis
In FY 2022-23, the respective State and County offices have provided the City with the following optional factors to establish the Gann limit computation:

<table>
<thead>
<tr>
<th>Cost of Living</th>
</tr>
</thead>
<tbody>
<tr>
<td>California Per Capita Personal Income = 7.55%</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Population</th>
</tr>
</thead>
<tbody>
<tr>
<td>Population Change, City of El Cerrito = -0.08%</td>
</tr>
<tr>
<td>Population Change, County of Contra Costa = -0.41%</td>
</tr>
</tbody>
</table>

Based on the California Per Capita Personal Income factor (7.55%) and the percentage of Population Change in the County of Contra Costa, the City’s appropriations limit will increase from $159,214,944 to $170,533.161.

Basis of Accounting and Budget
The City of El Cerrito manages its budget and accounting according to Generally Accepted Accounting Principles (GAAP). Revenues are recorded when they are received or accrued if they are both measurable and available in the current period. Expenditures are recorded using the “modified accrual” basis and are accrued or treated as expenditures in the year the funds were used. During the fiscal year, expenditures and revenues are carefully documented to ensure compliance with the adopted budget. After the close of the fiscal year, an independent, professional auditor performs an audit, and the City publishes Basic Financial Statements, which are included in the Comprehensive Annual Financial Report (CAFR). The CAFR documents the City’s budgetary performance and the financial health of each fund, which offers managers and policy makers the opportunity to evaluate the City’s financial condition and assess the degree to which the City’s use of its resources has met the community’s goals and policies. The insights gained from this evaluation can then be used in future financial planning and budget decisions.
SECTION 2: FINANCIAL OVERVIEW

The following section provides additional details and discussion on the City’s primary funding sources: the General Fund and many of the City’s special operating funds. Each department has reviewed its budget and proposed how funds should be allocated, what new programs or activities should continue or begin, and what programs or activities should be changed. These changes are reflected in the financial summaries.

CITYWIDE REVENUES

City programs are supported by a variety of revenue sources. The process of projecting revenues in the various categories can be difficult, but is critical in developing an appropriate spending plan in the current year as well as planning for future years. In FY 2022-23, the uncertainty and volatility in the economy due to the COVID-19 coronavirus pandemic, making accurate revenue projections has been extremely challenging.

Table 2-1 provides a summary of the major revenue categories received by the City across all funds, including the General Fund. Staff has again taken a conservative approach to predicting FY 2022-23 revenues, with the limited forward-looking guidance that is available. The median home selling price in El Cerrito has increased to $1,400,000 in 2021. Taxes are conservatively being kept at a modest increase over FY 2020-21 levels for the purposes of this budget. Sales taxes are expected be relatively flat due to the continuing impact of the pandemic. Fees will go up an average of 4%, slightly below the local Consumer Price Index. Other revenues such as franchise fees and utility users taxes are largely driven by external rate increases and are expected to remain relatively flat for FY 2022-23.
### Table 2-1
Citywide Revenues

<table>
<thead>
<tr>
<th>Revenue Category</th>
<th>FY 2018-19 Actual</th>
<th>FY 2019-20 Actual</th>
<th>FY 2020-21 Adopted</th>
<th>FY 2021-22 Adopted</th>
<th>FY 2022-23 Adopted</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Taxes</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Property Taxes</td>
<td>$11,034,598</td>
<td>$13,308,665</td>
<td>$14,939,640</td>
<td>$14,246,000</td>
<td>$15,513,200</td>
</tr>
<tr>
<td>Sales Taxes</td>
<td>$9,176,136</td>
<td>$8,606,616</td>
<td>$9,708,892</td>
<td>$8,657,717</td>
<td>$8,933,189</td>
</tr>
<tr>
<td>Utility Users Taxes</td>
<td>$3,207,892</td>
<td>$3,165,974</td>
<td>$3,444,484</td>
<td>$3,100,000</td>
<td>$3,300,000</td>
</tr>
<tr>
<td>Local Parcel Taxes</td>
<td>$2,112,686</td>
<td>$2,132,185</td>
<td>$2,125,084</td>
<td>$2,128,247</td>
<td>$2,151,038</td>
</tr>
<tr>
<td>Franchise Taxes</td>
<td>$1,243,985</td>
<td>$1,637,613</td>
<td>$1,364,257</td>
<td>$1,250,000</td>
<td>$1,400,000</td>
</tr>
<tr>
<td>Business License Taxes</td>
<td>$910,104</td>
<td>$918,799</td>
<td>$924,358</td>
<td>$900,000</td>
<td>$1,100,000</td>
</tr>
<tr>
<td>Other Taxes</td>
<td>$778,705</td>
<td>$813,043</td>
<td>$787,231</td>
<td>$760,000</td>
<td>$791,388</td>
</tr>
<tr>
<td><strong>Total Taxes</strong></td>
<td>$28,464,105</td>
<td>$30,582,896</td>
<td>$33,293,947</td>
<td>$31,041,964</td>
<td>$33,188,815</td>
</tr>
<tr>
<td>Licenses &amp; Permits</td>
<td>$775,876</td>
<td>$784,982</td>
<td>$656,881</td>
<td>$1,136,112</td>
<td>$893,864</td>
</tr>
<tr>
<td>Fines and Forfeitures</td>
<td>$218,684</td>
<td>$226,597</td>
<td>$177,525</td>
<td>$140,000</td>
<td>$140,000</td>
</tr>
<tr>
<td>Use of Money and Property</td>
<td>$750,983</td>
<td>$1,007,292</td>
<td>$380,984</td>
<td>$354,119</td>
<td>$590,607</td>
</tr>
<tr>
<td>Intergovernmental Revenues</td>
<td>$12,326,295</td>
<td>$8,892,254</td>
<td>$13,762,454</td>
<td>$11,715,471</td>
<td>$21,587,824</td>
</tr>
<tr>
<td>Charges for Services</td>
<td>$8,670,289</td>
<td>$8,101,862</td>
<td>$7,964,110</td>
<td>$9,352,783</td>
<td>$9,817,172</td>
</tr>
<tr>
<td>Other Revenues</td>
<td>$1,393,711</td>
<td>$611,601</td>
<td>$300,803</td>
<td>$397,400</td>
<td>$308,804</td>
</tr>
<tr>
<td><strong>Total Other Revenues before</strong></td>
<td>$24,135,838</td>
<td>$19,624,587</td>
<td>$23,242,756</td>
<td>$23,095,885</td>
<td>$33,338,271</td>
</tr>
<tr>
<td>Interfund Transfers</td>
<td>$4,484,202</td>
<td>$2,617,178</td>
<td>$5,572,731</td>
<td>$2,364,562</td>
<td>$2,390,644</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>$57,084,145</td>
<td>$52,824,661</td>
<td>$62,109,434</td>
<td>$56,502,411</td>
<td>$68,917,730</td>
</tr>
</tbody>
</table>

**Taxes**

- Taxes represent approximately $33.3 million, or 48%, of the City's total budget generated by property, sales, utility users tax, business taxes and franchise fees.

- The balance of $35.7 million, or 52%, in revenues are budgeted special operating funds and are used to support maintenance and improvements in landscape, lighting, streets, the storm water system and the City's Swim Center.

- Revenues have been conservatively estimated due to the uncertainties associated with impacts COVID-19 pandemic, U.S. inflation and interest rates, and supply chain challenges.

- General Fund Property Tax revenues have increased modestly from FY 2021-22 with $14.2 million to $15.5 million or 8.8% projected for FY 2022-23.

- Real Property Transfer Tax Revenues have been budgeted at $4.3 million, representing an increase of $0.460 million from the FY 2021-22 Amended Budget.

- Property Taxes and Sales Taxes are based on estimates from HdL and Associates, the City's Sales & Property Tax consultants.

- Sales Taxes are stable, with increased revenue in the shared sales tax with the City of Richmond related to Home Depot.
Licenses and Permits revenues are generated by permits issued for improvements related to building, electrical, mechanical and plumbing. These revenues have fluctuated in the past but have remained fairly consistent in the last few years. Revenue is conservatively projected based on past trends. In FY 2022-23, several large development project starts are anticipated. However, due to the uncertainty in the commercial environment due to the pandemic the potential revenue associated with these projects have not been incorporated into the projections.

Fines and Forfeitures includes parking and vehicle and code enforcement citations. The reduced revenues are in keeping with changes in the Police Department staffing and the general reduction in traffic due to the pandemic.

Use of Money & Property is primarily related to rental of City facilities, mostly in the Recreation Department. The use of rental facilities is also expected to decrease due to the pandemic related curtailment of Recreation Department operations.

Intergovernmental Revenues are revenues paid to the City by other agencies for providing services such as fire protection services for the Kensington Fire Protection District. This line item also includes in-lieu fees by the state for various takeaways as well as different allocations for street maintenance, transportation and environmental programs. In the past, one-time allocations such as Federal and State capital improvement grants had also been programmed in this revenue category resulting in wide variations from year to year.

Charges for Services include fees for planning and inspections, weekly curbside collection of recyclables and fees for various recreation programs. The FY 2022-23 fee structure includes approved increases of approximately 4.0% for various recreation and planning and inspection fees. Also, fee increases are also in place for recycling fees in the Integrated Waste Management Fund.

Other Revenues include revenues from various sources including donations and property sales. As most of these revenues are not known in advance, actual revenues received can differ each year making it hard to accurately project revenues in this category.

Inter-fund Transfers reflects cost recovery and financing related transfers between funds. These include the transfers from special funds to the General Fund for overhead charges and transfers from various funds for payments to be made from debt service funds. The details of these transfers are found in Table 2-3.

Chart 2-1 depicts the projected percentage for FY 2022-23 citywide revenues before transfers attributable to each category (due to rounding percentages may not total 100%).
Table 2-2 presents the Citywide revenue summarized by Fund. It includes revenues for the fiscal year and the actual revenues for FY 2018-19 – FY 2020-21. The City accounts for actual revenues and expenditures of the Successor Agency as shown in Tables 2-2 and 2-5, although the City does not budget for these. This is done so as to be consistent with the City's accounting records.
Table 2-2
Revenue Summary by Fund

<table>
<thead>
<tr>
<th>Fund Type</th>
<th>FY 2018-19 Actual</th>
<th>FY 2019-20 Actual</th>
<th>FY 2020-21 Actual</th>
<th>FY 2021-22 Amended</th>
<th>FY 2022-23 Adopted</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Special Revenue Funds</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gas Tax (201)</td>
<td>$519,471</td>
<td>$589,882</td>
<td>$553,148</td>
<td>$657,700</td>
<td>$690,959</td>
</tr>
<tr>
<td>NPDES (202)</td>
<td>$311,772</td>
<td>$318,160</td>
<td>$316,072</td>
<td>$336,400</td>
<td>$338,638</td>
</tr>
<tr>
<td>Landscape &amp; Lighting Assessment (203)</td>
<td>$787,208</td>
<td>$802,479</td>
<td>$798,999</td>
<td>$795,474</td>
<td>$801,664</td>
</tr>
<tr>
<td>Measure J Return to Source (204)</td>
<td>$479,657</td>
<td>$509,433</td>
<td>$510,088</td>
<td>$458,500</td>
<td>$482,388</td>
</tr>
<tr>
<td>Measure J Storm Drain (205)</td>
<td>$701,950</td>
<td>$704,131</td>
<td>$706,322</td>
<td>$706,325</td>
<td>$711,134</td>
</tr>
<tr>
<td>Measure A Parcel Tax (206)</td>
<td>$633,080</td>
<td>$646,806</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Measure H Parcel Tax (207)</td>
<td>$0</td>
<td>$0</td>
<td>$636,948</td>
<td>$636,948</td>
<td>$648,740</td>
</tr>
<tr>
<td>Asset Seizure (208)</td>
<td>$13,614</td>
<td>$866</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Vehicle Abatement (209)</td>
<td>$75,461</td>
<td>$11,773</td>
<td>$11,174</td>
<td>$30,000</td>
<td>$30,000</td>
</tr>
<tr>
<td>Street Improvements (211)</td>
<td>$1,634,703</td>
<td>$1,645,068</td>
<td>$1,889,815</td>
<td>$1,478,700</td>
<td>$1,508,376</td>
</tr>
<tr>
<td>SB1-Road Repair &amp; Account (212)</td>
<td>$457,336</td>
<td>$440,947</td>
<td>$462,682</td>
<td>$497,600</td>
<td>$550,193</td>
</tr>
<tr>
<td>Public Art (213)</td>
<td>$4,591</td>
<td>$38,811</td>
<td>$784</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Paratransit (214)</td>
<td>$159,606</td>
<td>$307,576</td>
<td>$175,851</td>
<td>$162,500</td>
<td>$170,000</td>
</tr>
<tr>
<td>Federal, State and Local Grants (221)</td>
<td>$192,666</td>
<td>$14,509</td>
<td>$5,703</td>
<td>$395,511</td>
<td>$395,511</td>
</tr>
<tr>
<td>C.O.P.S. Grant (222)</td>
<td>$148,747</td>
<td>$155,948</td>
<td>$156,727</td>
<td>$150,000</td>
<td>$150,000</td>
</tr>
<tr>
<td>ARPA (223)</td>
<td>$0</td>
<td>$0</td>
<td>$3,051,028</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Municipal Services Corp (230)</td>
<td>$25,054</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>City Housing Trust (231)</td>
<td>$250,352</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Low &amp; Moderate Income Housing (232)</td>
<td>$74,829</td>
<td>$101,918</td>
<td>$47,351</td>
<td>$164,800</td>
<td>$164,800</td>
</tr>
<tr>
<td><strong>Total Special Revenue Funds</strong></td>
<td>$6,470,097</td>
<td>$6,288,306</td>
<td>$9,322,692</td>
<td>$6,470,458</td>
<td>$6,642,403</td>
</tr>
<tr>
<td><strong>Capital Projects Funds</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Capital Improvements (301)</td>
<td>$4,689,194</td>
<td>$1,038,735</td>
<td>$1,061,585</td>
<td>$1,894,360</td>
<td>$11,167,175</td>
</tr>
<tr>
<td><strong>Total Capital Projects Funds</strong></td>
<td>$4,689,194</td>
<td>$1,038,735</td>
<td>$1,061,585</td>
<td>$1,894,360</td>
<td>$11,167,175</td>
</tr>
<tr>
<td><strong>Debt Service Funds</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Financing Authority Measure A (834)</td>
<td>$364,738</td>
<td>$363,547</td>
<td>$187,065</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Civic Center (835)</td>
<td>$580,883</td>
<td>$580,930</td>
<td>$580,612</td>
<td>$580,763</td>
<td>$582,914</td>
</tr>
<tr>
<td>Street Improvement (836)</td>
<td>$704,631</td>
<td>$702,958</td>
<td>$706,322</td>
<td>$706,300</td>
<td>$707,100</td>
</tr>
<tr>
<td><strong>Total Debt Service Funds</strong></td>
<td>$1,650,252</td>
<td>$1,647,435</td>
<td>$1,473,977</td>
<td>$1,287,063</td>
<td>$1,290,014</td>
</tr>
<tr>
<td><strong>Internal Service Funds</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Vehicle /Equipment Replacement (601)</td>
<td>$155,862</td>
<td>$160,722</td>
<td>$0</td>
<td>$0</td>
<td>$156,000</td>
</tr>
<tr>
<td><strong>Enterprise Fund</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Integrated Waste Management (501)</td>
<td>$2,644,367</td>
<td>$3,377,511</td>
<td>$3,796,261</td>
<td>$3,884,283</td>
<td>$3,900,022</td>
</tr>
<tr>
<td><strong>Fiduciary Fund</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Employees' Pension Trust (701)</td>
<td>$85,774</td>
<td>$89,205</td>
<td>$89,205</td>
<td>$85,000</td>
<td>$85,000</td>
</tr>
<tr>
<td><strong>Total Funds</strong></td>
<td>$57,084,145</td>
<td>$52,824,661</td>
<td>$62,109,434</td>
<td>$56,502,411</td>
<td>$68,917,730</td>
</tr>
</tbody>
</table>
Inter-Fund Transfers

**Table 2-3**

depicts the FY 2022-23 total of $2.390 million in transfers among all funds and the purpose for the inter-fund transfers. This table details the amount of transfer to align revenues in the fund where the expense will be incurred. The debt service, pension funding, and subsidy amounts are set by various agreements.

<table>
<thead>
<tr>
<th>Fund Making Transfer</th>
<th>Fund Receiving Transfer</th>
<th>Purpose</th>
<th>FY 2022-23 Transfer</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gas Tax</td>
<td>General Fund</td>
<td>Cost Recovery</td>
<td>$106,080</td>
</tr>
<tr>
<td>NPDES</td>
<td>General Fund</td>
<td>Cost Recovery</td>
<td>$75,000</td>
</tr>
<tr>
<td>LLAD</td>
<td>General Fund</td>
<td>Cost Recovery</td>
<td>$163,200</td>
</tr>
<tr>
<td>Measure J-Return to</td>
<td>General Fund</td>
<td>Cost Recovery</td>
<td>$66,872</td>
</tr>
<tr>
<td>Source</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Measure J-Storm Drain</td>
<td>General Fund</td>
<td>Cost Recovery</td>
<td>$74,000</td>
</tr>
<tr>
<td>Measure H</td>
<td>General Fund</td>
<td>Cost Recovery</td>
<td>$50,000</td>
</tr>
<tr>
<td>Paratransit</td>
<td>General Fund</td>
<td>Cost Recovery</td>
<td>$35,020</td>
</tr>
<tr>
<td>Measure J-Return to</td>
<td>CIP</td>
<td>Project Funding</td>
<td>$401,938</td>
</tr>
<tr>
<td>Source</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Integrated Waste Mgmt</td>
<td>General Fund</td>
<td>Cost Recovery</td>
<td>$40,000</td>
</tr>
<tr>
<td>Integrated Waste Mgmt</td>
<td>General Fund</td>
<td>Solar Lease Debt Service</td>
<td>$3,671</td>
</tr>
<tr>
<td>General Fund</td>
<td>Employee Pension Trust</td>
<td>Pension Funding</td>
<td>$85,000</td>
</tr>
<tr>
<td>General Fund</td>
<td>Financing Authority-City Hall</td>
<td>City Hall Debt Service</td>
<td>$582,763</td>
</tr>
<tr>
<td>Street Improvement</td>
<td>Financing Authority-Streets</td>
<td>Streets Debt Service</td>
<td>$707,100</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td></td>
<td><strong>$2,390,644</strong></td>
</tr>
</tbody>
</table>
Citywide expenses are projected to increase next fiscal year, reflecting contractually obligated cost-of-living increases for various bargaining units. A 3% cost-of-living increase is budgeted for management and confidential positions. The Adopted Budget also includes rate increases from medical/dental providers, workers compensation insurance, and CalPERS pension costs.

Table 2-4 provides a summary of Citywide expenditures across the major expense categories including FY 2022-23 expenditures and actual expenditures for FY 2018-20 – FY 2020-21.

<table>
<thead>
<tr>
<th>Table 2-4</th>
<th>Citywide Expenditures by Category</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>FY 2018-19 Actual</td>
</tr>
<tr>
<td>PERS - Normal cost</td>
<td>$2,347,062</td>
</tr>
<tr>
<td>PERS - Unfunded Liability</td>
<td>$3,733,974</td>
</tr>
<tr>
<td>Total Pension Costs</td>
<td>$6,081,036</td>
</tr>
<tr>
<td>Total Personnel Costs</td>
<td>$32,739,391</td>
</tr>
<tr>
<td>Professional Services</td>
<td>$5,604,799</td>
</tr>
<tr>
<td>Purchased Property Services</td>
<td>$6,980,441</td>
</tr>
<tr>
<td>Other Services</td>
<td>$1,927,639</td>
</tr>
<tr>
<td>Supplies</td>
<td>$908,426</td>
</tr>
<tr>
<td>Property &amp; Capital</td>
<td>$4,300,026</td>
</tr>
<tr>
<td>Financing Costs</td>
<td>$2,318,147</td>
</tr>
<tr>
<td>Transfer Out</td>
<td>$4,484,202</td>
</tr>
<tr>
<td>Total Expenditures</td>
<td>$59,263,070</td>
</tr>
</tbody>
</table>

**Personnel**

- FY 2022-23 Salary & Benefits budget of $27.1 million (excludes PERS Normal and Unfunded Liability costs) is an increase of $1.9 million, or 7.9%, from the FY 2021-22 Amended Budget over the FY 2020-21 Adopted Budget.
- The Adopted Salary & Benefits increase includes restoration of funding associated with the one-time FY 2021-22 furloughs by management and confidential staff, cost of living increases for specified bargaining units based on associated MOUs and 3% for management and confidential positions, rate increases from medical/dental providers and workers compensation insurance.
- The FY 2022-23 net CalPERS Normal pension cost increase is 2.346%, or $63,590 and the CalPERS Unfunded Liability cost increase is 1.25% or $665,733.

**Key Factors include:**

- Continuation of non-public safety employees paying for the full 8% employee share of pension contributions, while public safety employees are covering 12% of their pension costs which includes the 9% employee share and an additional 3% of the employer share. Management employees pay an additional 1% towards the employer share of pension costs.
• The Fire Department continues to maintain filled positions at 90%-95% during the past 18 months. The department continues to remain with overtime budget of $650,000 (excluding OES-related overtime budget of $800,000 which is 100% reimbursed).
• The Police Department vacancies, currently 16 vacant positions, continues to impact overtime costs. The FY 2022-23 Adopted Budget includes $465,000 in overtime for the Department.
• Medical provider rate increase of 7.0%, compared with prior average rate increases ranging from 2.9% to 5% during the past several years.

Pension Liabilities and Pension Expenses
Section 20814(c) of the California Public Employees' Retirement (CalPERS) Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for all Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability (UAL). The City is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

• The City’s contribution to the Plan for FY 2022-23 is $8.9 million, with $2.7 million for the normal required employer contributions and $6.1 million for paying down the UAL.
• Every 4 years, CalPERS reviews all actuarial assumptions by conducting in-depth experience studies. According to current CalPERS estimates the UAL contribution is expected to increase by 5%-10% every year through 2025, before declining thereafter to about an annual 3% increase.
• The City currently budgets PERS contributions on a pay-as-you-go basis.
• As of June 30, 2020, the City reported a Net Pension Liability (NPL) of $65.8 million as estimated by CalPERS. This figure is sensitive to the discount rate that CalPERS uses, and CalPERS' best estimate of future experience of the plan.
• If the rate drops by 1%, the liability moves up to $93.5 million and if the discount rate increases by 1% the NPL drops to $43.1 million.
• Over the last 4 years, the NPL has increased by an average of $5 million annually, partly due to the reduction in the CalPERS discount rate and partly due to changes in actuarial assumptions.
• As of June 30, 2020, the City reported Other Post Employment Benefits (OPEB) liability of $4.8 million.

Professional Services
The FY 2022-23 budget of $7.8 million for Professional Service consists of contracts for professional services such as the cost of Public Safety dispatch; Animal Control Services; City Attorney services; Temporary staff, such as inspectors and instructors; Professional Services for Capital Projects and streets and road maintenance; audit services; other legal and financial services and information technology provider services.

Following is a summary of expenditures for City departments and details for large contracts:
• Police ($1.406 million)
• Fire ($0.428 million)
• Finance ($0.400 million)
- City Attorney ($0.32 million)
- City Management ($0.891 million)
- Community Development ($1.063 million)
- Recreation ($0.700 million)
- Public Works ($0.340 million)
- Capital Projects (0.974 million)
- Streets & Roads ($0.816 million)

**Purchased Property Services**

Purchased Property Services adopted budget for FY 2022-23 is $15,219,211 for the cost of contracts for maintenance and construction, the annual lease rental costs for the Mid-town Activity Center and City-wide utilities. The net increase is $9.5 million greater than the FY 2021-22 Amended Budget and is associated with numerous City projects.

**Other Services**

The FY 2022-23 Adopted Budget includes $3.1 million for property insurance, settlements, litigation, communications and software licenses. The $28,113 increase from the FY 2021-22 Amended Budget is associated with increased workers compensation insurance premiums.

**Supplies**

The Supplies adopted budget is $1.1 million for costs associated with fuel, uniforms, maintenance and other operating supplies, and represents a $169,697 increase due to inflation.

**Property & Capital**

The FY 2022-23 Adopted Budget includes $1.0 million for costs for leased vehicles in Public Safety, Integrated Waste Management and Recreation, and represents a $327,509 increase from the current fiscal year.

**Financing Costs**

Financing Costs adopted budget is $2.730 for costs associated with equipment installment payments, bank charges, convenience fees, retiree pension plan, bond and debt service payments. The increase is $138,845 from the FY 2021-22 Amended Budget.

**Other Financing Uses**

The FY 2022-23 Adopted Budget includes $2,385,644 for inter-fund transfers for cost recovery and allocation of overhead from the General Fund to other funds and is a minimal change from the current fiscal year.

**Table 2-5** displays the allocation of expenditures by departments and highlights the following:

- Public Safety (Police and Fire Departments) spending has increased to $26.517 million in the adopted budget, representing a $3.1 million increase from FY 2018-19. Retirement cost increases are the major contributing factor.
- Recreation Department budgeted expenditures for FY 2022-23 are $6.029 million, an increase of $1.091 from the current fiscal year. The increase is related to reopening Recreation services and facility rentals following the recent rolling back COVID-19 restrictions.
Table 2-5
Citywide Department Expenditures and Transfers (All Funds)

<table>
<thead>
<tr>
<th></th>
<th>FY 2018-19 Actual</th>
<th>FY 2019-20 Actual</th>
<th>FY 2020-21 Actual</th>
<th>FY 2021-22 Amended</th>
<th>FY 2022-23 Adopted</th>
</tr>
</thead>
<tbody>
<tr>
<td>City Management</td>
<td>$4,504,441</td>
<td>$4,675,656</td>
<td>$3,915,041</td>
<td>$5,004,568</td>
<td>$5,163,006</td>
</tr>
<tr>
<td>Finance</td>
<td>$1,544,090</td>
<td>$1,634,682</td>
<td>$1,386,245</td>
<td>$1,570,459</td>
<td>$1,678,897</td>
</tr>
<tr>
<td>Police</td>
<td>$12,121,188</td>
<td>$12,316,964</td>
<td>$11,637,058</td>
<td>$12,434,718</td>
<td>$13,170,634</td>
</tr>
<tr>
<td>Fire</td>
<td>$11,257,758</td>
<td>$11,196,922</td>
<td>$12,168,376</td>
<td>$12,948,202</td>
<td>$13,346,883</td>
</tr>
<tr>
<td>Community Development</td>
<td>$2,523,792</td>
<td>$2,576,638</td>
<td>$2,631,280</td>
<td>$3,876,296</td>
<td>$3,784,168</td>
</tr>
<tr>
<td>Recreation</td>
<td>$5,989,940</td>
<td>$5,652,095</td>
<td>$4,112,140</td>
<td>$4,937,886</td>
<td>$6,029,720</td>
</tr>
<tr>
<td>Debt Service</td>
<td>$2,003,674</td>
<td>$2,063,770</td>
<td>$1,952,308</td>
<td>$2,092,297</td>
<td>$2,226,887</td>
</tr>
<tr>
<td>Capital Outlay</td>
<td>$8,863,880</td>
<td>$2,035,750</td>
<td>$3,966,719</td>
<td>$4,269,269</td>
<td>$13,912,505</td>
</tr>
<tr>
<td><strong>Total Before Transfers</strong></td>
<td>$54,778,869</td>
<td>$48,347,871</td>
<td>$47,449,303</td>
<td>$54,168,533</td>
<td>$67,187,985</td>
</tr>
<tr>
<td>Transfers</td>
<td>$4,484,202</td>
<td>$2,617,178</td>
<td>$5,572,731</td>
<td>$2,364,562</td>
<td>$2,385,644</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td><strong>$59,263,070</strong></td>
<td><strong>$50,965,049</strong></td>
<td><strong>$53,022,034</strong></td>
<td><strong>$56,533,095</strong></td>
<td><strong>$69,573,629</strong></td>
</tr>
</tbody>
</table>

Table 2-6 reflects expenditures by Fund including FY 2022-23 Adopted expenditures, FY 2021-22 Amended Budget expenditures, and actual expenditures for FY 2018-19 - FY 2020-21 and the Amended and Adopted Budgets for FY 2021-22 and 2022-23. Adopted expenditures are conservative and are aligned with adopted revenues.
# Table 2-6

## Expenditure Summary by Fund

<table>
<thead>
<tr>
<th></th>
<th>FY 2018-19 Actual</th>
<th>FY 2019-20 Actual</th>
<th>FY 2020-21 Actual</th>
<th>FY 2021-22 Amended</th>
<th>FY 2022-23 a</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>General Fund (101)</strong></td>
<td>$41,532,857</td>
<td>$40,293,805</td>
<td>$39,112,429</td>
<td>$42,300,378</td>
<td>$44,865,113</td>
</tr>
<tr>
<td><strong>Special Funds</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gas Tax (201)</td>
<td>$544,951</td>
<td>$462,225</td>
<td>$461,480</td>
<td>$519,694</td>
<td>$653,033</td>
</tr>
<tr>
<td>Landscape and Lighting Assessment (203)</td>
<td>$818,907</td>
<td>$821,989</td>
<td>$740,545</td>
<td>$842,185</td>
<td>$865,991</td>
</tr>
<tr>
<td>Measure J Return to Source (204)</td>
<td>$497,213</td>
<td>$462,798</td>
<td>$341,993</td>
<td>$405,887</td>
<td>$437,802</td>
</tr>
<tr>
<td>Measure J Storm Drain (205)</td>
<td>$544,191</td>
<td>$605,344</td>
<td>$857,717</td>
<td>$786,113</td>
<td>$796,739</td>
</tr>
<tr>
<td>Measure A Parcel Tax (206)</td>
<td>$532,938</td>
<td>$496,341</td>
<td>$192,361</td>
<td>$217,366</td>
<td>$270,350</td>
</tr>
<tr>
<td>Measure H Parcel Tax (207)</td>
<td>$0</td>
<td>$513</td>
<td>$495,628</td>
<td>$724,948</td>
<td>$704,536</td>
</tr>
<tr>
<td>Asset Seizure (208)</td>
<td>$512</td>
<td>$10,175</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Vehicle Abatement (209)</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$30,900</td>
<td>$30,900</td>
</tr>
<tr>
<td>Street Improvements (211)</td>
<td>$1,428,356</td>
<td>$1,594,032</td>
<td>$1,013,415</td>
<td>$1,634,508</td>
<td>$2,096,680</td>
</tr>
<tr>
<td>SB1-Road Repair &amp; Account (212)</td>
<td>$350,645</td>
<td>$209,941</td>
<td>$177,811</td>
<td>$649,000</td>
<td>$703,232</td>
</tr>
<tr>
<td>Public Art (213)</td>
<td>$7,984</td>
<td>$23,457</td>
<td>$10,925</td>
<td>$100,000</td>
<td>$100,000</td>
</tr>
<tr>
<td>Paratransit (214)</td>
<td>$132,960</td>
<td>$254,305</td>
<td>$98,516</td>
<td>$160,492</td>
<td>$163,862</td>
</tr>
<tr>
<td>Federal, State and Local Grants (221)</td>
<td>$503,029</td>
<td>$67,236</td>
<td>$81,868</td>
<td>$395,511</td>
<td>$395,511</td>
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<td>C.O.P.S. Grant (222)</td>
<td>$550,941</td>
<td>$107,400</td>
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<td>$153,000</td>
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<tr>
<td>ARPA (223)</td>
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<td>$0</td>
<td>$3,051,730</td>
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<td>Municipal Services Corp (230)</td>
<td>$3,240,899</td>
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<td>$703,686</td>
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<td>$0</td>
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<tr>
<td>Low &amp; Moderate Income Housing (232)</td>
<td>$10,675</td>
<td>$17,881</td>
<td>$15,353</td>
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<td>$207,528</td>
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<tr>
<td><strong>Total Special Funds</strong></td>
<td>$9,459,677</td>
<td>$5,472,249</td>
<td>$8,577,076</td>
<td>$7,193,936</td>
<td>$7,988,766</td>
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<tr>
<td><strong>Capital Projects Funds</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Capital Improvements (301)</td>
<td>$3,609,388</td>
<td>$453,952</td>
<td>$968,817</td>
<td>$1,990,360</td>
<td>$11,127,175</td>
</tr>
<tr>
<td><strong>Total Capital Projects Funds</strong></td>
<td>$3,609,388</td>
<td>$453,952</td>
<td>$968,817</td>
<td>$1,990,360</td>
<td>$11,127,175</td>
</tr>
<tr>
<td><strong>Debt Service Funds</strong></td>
<td></td>
<td></td>
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<tr>
<td>Financing Authority Measure A (834)</td>
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<td>$357,464</td>
<td>$187,015</td>
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<td>$0</td>
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<td>$579,163</td>
<td>$580,613</td>
<td>$580,763</td>
<td>$582,763</td>
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<td>Street Improvement (836)</td>
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<td>$702,900</td>
<td>$706,300</td>
<td>$706,300</td>
<td>$707,100</td>
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<tr>
<td><strong>Total Debt Service Funds</strong></td>
<td>$1,641,527</td>
<td>$1,639,526</td>
<td>$1,473,927</td>
<td>$1,287,063</td>
<td>$1,289,863</td>
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<tr>
<td><strong>Internal Service Funds</strong></td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Vehicle /Equipment Replacement (601)</td>
<td>$323,991</td>
<td>$219,005</td>
<td>$134,101</td>
<td>$0</td>
<td>$136,591</td>
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<td><strong>Enterprise Fund</strong></td>
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<td></td>
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<tr>
<td>Integrated Waste Management (501)</td>
<td>$2,609,857</td>
<td>$2,797,307</td>
<td>$2,666,479</td>
<td>$3,676,358</td>
<td>$4,081,121</td>
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<tr>
<td>Employees’ Pension Trust (701)</td>
<td>$85,774</td>
<td>$89,205</td>
<td>$89,205</td>
<td>$85,000</td>
<td>$85,000</td>
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<td><strong>Total Funds</strong></td>
<td>$59,263,070</td>
<td>$50,965,049</td>
<td>$53,022,034</td>
<td>$56,533,095</td>
<td>$69,573,629</td>
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</table>
Chart 2-2 depicts the expenditures by department as a percentage of total expenditures (percentages may not total 100% due to rounding).
FUND BALANCE

Table 2-7 summarizes the projected current year-end balances by Fund and the effect of the FY 2022-23 Adopted Budget on the year-end balances by June 30, 2022.

The combined projected ending fund balances for FY 2021-22 for all funds is $24.98 million. The General Fund balance at the end of FY 2022-23 is expected to be $8.53 million (not including the second tranche of ARPA funding). The operating Transfers in and out are already incorporated in the Revenue and Expenditure column numbers respectively and are summarized below by fund, for ease of comparison with the Transfers shown in Table 2-3.

Table 2-7
Projected Fund Balance FY 2022-23

<table>
<thead>
<tr>
<th>Fund Type</th>
<th>Fund Number</th>
<th>Revenues</th>
<th>Expenditures</th>
<th>Net Change</th>
<th>Est. Balance at June 30, 2023</th>
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</thead>
<tbody>
<tr>
<td>General Fund (101)</td>
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<tr>
<td></td>
<td></td>
<td>$7,724,131</td>
<td>$45,677,116</td>
<td>$44,865,113</td>
<td>$812,003</td>
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<tr>
<td>Special Revenue Funds</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gas Tax (201)</td>
<td></td>
<td>$244,106</td>
<td>$690,959</td>
<td>$446,853</td>
<td>$37,926</td>
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<tr>
<td>National Pollu. &amp; Disch. Elimination (202)</td>
<td></td>
<td>$175,537</td>
<td>$338,638</td>
<td>$409,602</td>
<td>($70,964)</td>
</tr>
<tr>
<td>Landscape and Lighting Assessment (203)</td>
<td></td>
<td>$86,918</td>
<td>$801,664</td>
<td>$865,991</td>
<td>($64,327)</td>
</tr>
<tr>
<td>Measure J Return to Source (204)</td>
<td></td>
<td>$330,065</td>
<td>$482,388</td>
<td>$437,802</td>
<td>$44,586</td>
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<td>Measure J Storm Drain (205)</td>
<td></td>
<td>$542,736</td>
<td>$711,134</td>
<td>$796,739</td>
<td>($85,605)</td>
</tr>
<tr>
<td>Measure A Parcel Tax (206)</td>
<td></td>
<td>$106,379</td>
<td>$0</td>
<td>$270,350</td>
<td>($270,350)</td>
</tr>
<tr>
<td>Asset Seizure (208)</td>
<td></td>
<td>$309,263</td>
<td>$0</td>
<td>$0</td>
<td></td>
</tr>
<tr>
<td>Vehicle Abatement (209)</td>
<td></td>
<td>$404,141</td>
<td>$30,000</td>
<td>$309,141</td>
<td>($900)</td>
</tr>
<tr>
<td>Street Improvements (211)</td>
<td></td>
<td>$1,968,975</td>
<td>$1,508,376</td>
<td>$2,096,680</td>
<td>($588,304)</td>
</tr>
<tr>
<td>SB1-Road Repair &amp; Account (212)</td>
<td></td>
<td>$615,076</td>
<td>$550,193</td>
<td>$703,232</td>
<td>($153,039)</td>
</tr>
<tr>
<td>Public Art (213)</td>
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<td>$54,838</td>
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<td>($100,000)</td>
</tr>
<tr>
<td>Paratransit (214)</td>
<td></td>
<td>$237,308</td>
<td>$170,000</td>
<td>$163,862</td>
<td>$6,138</td>
</tr>
<tr>
<td>Federal, State and Local Grants (221)</td>
<td></td>
<td>($72,095)</td>
<td>$395,511</td>
<td>$395,511</td>
<td>$0</td>
</tr>
<tr>
<td>C.O.P.S. Grant (222)</td>
<td></td>
<td>$194,412</td>
<td>$150,000</td>
<td>$153,000</td>
<td>($3,000)</td>
</tr>
<tr>
<td>Municipal Services Corp (230)</td>
<td></td>
<td>$41,631</td>
<td>$0</td>
<td>$0</td>
<td></td>
</tr>
<tr>
<td>City Housing Trust (231)</td>
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<td>$2,835,000</td>
<td>$0</td>
<td>$2,835,000</td>
<td>($0)</td>
</tr>
<tr>
<td>Low &amp; Moderate Income Housing (232)</td>
<td></td>
<td>$5,205,049</td>
<td>$164,800</td>
<td>$207,528</td>
<td>($42,728)</td>
</tr>
<tr>
<td>Total Special Revenue Funds</td>
<td></td>
<td>$13,331,444</td>
<td>$6,642,403</td>
<td>$7,988,766</td>
<td>($1,346,363)</td>
</tr>
<tr>
<td>Capital Projects Funds</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Capital Improvements (301)</td>
<td></td>
<td>$380,732</td>
<td>$11,167,175</td>
<td>$11,127,175</td>
<td>$40,000</td>
</tr>
<tr>
<td>Total Capital Projects Funds</td>
<td></td>
<td>$380,732</td>
<td>$11,167,175</td>
<td>$11,127,175</td>
<td>$40,000</td>
</tr>
<tr>
<td>Debt Service Funds</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Financing Authority Measure A (834)</td>
<td></td>
<td>$199,923</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Civic Center (835)</td>
<td></td>
<td>$3,280</td>
<td>$582,914</td>
<td>$582,736</td>
<td>$151</td>
</tr>
<tr>
<td>Street Improvement (836)</td>
<td></td>
<td>$396</td>
<td>$707,100</td>
<td>$707,100</td>
<td>$0</td>
</tr>
<tr>
<td>Total Debt Service Funds</td>
<td></td>
<td>$203,599</td>
<td>$1,290,014</td>
<td>$1,289,863</td>
<td>$151</td>
</tr>
<tr>
<td>Fund Type</td>
<td>Category</td>
<td>Beginning Balance</td>
<td>Additions</td>
<td>Transfers</td>
<td>Ending Balance</td>
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<tr>
<td>------------------------</td>
<td>-----------------------------------------</td>
<td>-------------------</td>
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<td>-----------</td>
<td>----------------</td>
</tr>
<tr>
<td><strong>Internal Service Funds</strong></td>
<td>Vehicle /Equipment Replacement (601)</td>
<td>$375,644</td>
<td>$156,000</td>
<td>$136,591</td>
<td>$19,409</td>
</tr>
<tr>
<td><strong>Enterprise Fund</strong></td>
<td>Integrated Waste Management (501)</td>
<td>$2,967,268</td>
<td>$3,900,022</td>
<td>$4,081,121</td>
<td>($181,099)</td>
</tr>
<tr>
<td><strong>Fiduciary Fund</strong></td>
<td>Employees' Pension Trust (701)</td>
<td>$0</td>
<td>$85,000</td>
<td>$85,000</td>
<td>$0</td>
</tr>
<tr>
<td><strong>Total Funds</strong></td>
<td></td>
<td>$24,982,818</td>
<td>$68,917,730</td>
<td>$69,573,629</td>
<td>($655,899)</td>
</tr>
</tbody>
</table>
In FY 2020-21 the City Council implemented its Fiscal Response Plan that identified several long-term budget reductions to maintain solvency and address the structural issues due to the depletion of General Fund reserves and the impacts on the City's revenues from the pandemic. Beginning in April 2020, the City implemented $2.7 million in ongoing cost savings and nearly $1 million in one-time savings to be included in the preliminary FY 2020-21 budget. Management Partners, the City's consultant, assisted in preparing a recession forecast model to assess the fiscal impacts on the General Fund and determine the scale of reductions required for the City to maintain solvency and achieve fiscal sustainability, resulting in an additional $1.5 million in long-term strategies from the Fiscal Response Plan beyond the actions the City that were further included within the FY 2020-21 budget. These reductions helped to counteract the projected fiscal gap and aimed to rebuild reserves to weather future economic downturns or emergencies.

Subsequently, City staff has continued to work with Management Partners to assist in updating the General Fund Financial Forecast to continue to provide to the City Council and the public a model that can be monitored for the purposes of making adjustments when necessary. The City Council and staff references the Forecast as a high-level planning tool to help manage the City’s financial resources over the long term. The Forecast establishes a framework to assist the City Council in making informed financial decisions. City staff’s intent is to be prudent in its management of the City’s finances and takes a conservative approach to financial forecasting.

**Baseline Forecast**

The General Fund ended FY 2020-21 with a $7.1 million total fund balance. This included a surplus of $4 million in addition to ARPA funding of $3.01 million. While the City's General Fund revenue sources are fairly diverse, there is a reliance on elastic revenue sources to provide fiscal sustainability for the City. The Forecast is a dynamic tool that changes with any revisions in the underlying assumptions. The underlying assumptions form a key part of this tool and are presented below.

**FY 2022-23 to FY 2026-27 General Fund Long Term Financial Forecast Assumptions**

**General Assumptions**

1. FY 2021-22 Amended Budget, which included FY 2021-22 Mid-Year adjustments and excluded one-time FY 2021-22 furloughs for Management and Confidential positions, formed the baseline for the FY 2022-23 Adopted Budget.
2. Three (3) new positions added at FY 2021-22 Mid-Year are included in the FY 2022-23 Adopted Budget.
3. Three percent (3%) increase to the base salary ranges, effective the first full pay period in July 2022, for all management and confidential classifications is included in the FY 2022-23 Adopted Budget.
4. 1.5% increase to the base monthly salary ranges, effective the first full pay period in July 2022, for all represented sworn and non-sworn classifications, as indicated in the El Cerrito Police Employees’ Association Side Letter dated December 31, 2020.
5. 1.5% increase to the base monthly salary ranges, effective the first full pay period in January 2023, for all represented sworn and non-sworn classifications, as indicated in the El Cerrito Police Employees’ Association Side Letter dated December 31, 2020.
6. Transfers in and out are reflected as forecast with the historical support for other funds.
7. No recession is forecasted in the long-term financial forecast.
8. Federal Government Covid-19 Relief of $6.1 million included in General Fund balance as a transfer in during FY 2020-21 ($3.05 million) and FY 2021-22 ($3.05 million).
9. The City will meet all its debt obligations without default and without Tax Revenue Anticipation Notes (TRAN).
10. Service delivery has been restored to pre COVID-19 levels.

Revenue Assumptions

1. Sales tax and property tax projections are based on HdL forecast.
2. FY 2022-23 through FY 2026-27 estimates is based on no recession during FY 2022-23.
3. Real Property transfer taxes is estimated at $4.3 million for FY 2022-23 based HdL, which is based on the projected increase from known 2021 transfers. Projections through FY 2026-27 are based on value growth of prior year real property values (3.5% FY 23-24; 3.2% FY 24-25; 3.2% FY 25-26; and 3.2% FY 26-27).
4. Other Taxes grow at 3.0% annually after FY 2022-23.
5. Department revenues for user fees/permits/licenses type categories assumptions were provided by departments based on their utilization experience with a 4% increase after FY 2022-23.
6. No new taxes or significant new revenues.

Operating Expense Assumptions

Personnel Costs

1. Wages are based on MOU changes, effective FY 2022-23.
2. Salaries assume a 3% wage growth based on Bay Area 10-Year Consumer Price Index (CPI) average.
3. Pension costs are budgeted pursuant to CalPERS July 2021 actuarial valuation, per NHA Advisors.
4. Medical/dental benefits are estimated to increase 7% in FY 2022-23 and 3% annually thereafter. The 7% increase for medical/dental for FY 2022-23 is included in the Adopted Budget.
5. Workers Compensation rate increased by 29% in FY 2022-23 and is included in the Adopted Budget.
6. There is no pre-funding retirement or OPEB unfunded liability, “pay as you go” model budgeted.
7. All other benefits include a 3% growth factor based on Bay Area 10-Year CPI.
8. The Fire Department will be at full strength with regular overtime not to exceed $650,000
9. Reimbursable fire department OES overtime is budgeted at $800,000 in FY 2022-23.
10. The Police Department will incur $465,000/yr. in regular overtime due to officer vacancies.

Non-Personnel Costs

1. General inflation is based on Bay Area 10-Year CPI (3%).
2. Expense growth: Utilities 3% in FY 2023 and thereafter; Repairs and Maintenance 3%; Professional Services and Other 3%.
3. Infrastructure Capital Investment Program (CIP) $0 in FY 2022-23, and one-time special requests, grants, and investment projects will be brought to City Council for consideration.
4. Reserve targets comply with the existing City Council policy of 10% of operating expenditures.
5. Emergency Reserve potential funding will be reviewed after FY 2021-22 year-end close is completed and the fund balance confirmed.

FY 2022-23 Adopted Budget and Other Matters

1. There are no furloughs or COLA deferrals in FY 2022-23.
2. There are no future cost reductions in the long-term forecast.
3. The $1.3 million General Fund loan to RDA was written-off in FY 2020-21.
4. Funding for a Section 115 Trust and Disaster Recovery Plan to be determined by City Council.
5. The City’s General Fund ending fund balance of $7.1 million, or 18% of FY 2021 expenditures, exceeds both the City’s policy of a minimum fund balance reserve of 10% and the GFOA-recommended 17% of expenditures. A TRAN is not needed as fund balance reserves are sufficient for FY 2022-23 cash flow needs.
### Table 2-8
General Fund 5 Year Forecast

<table>
<thead>
<tr>
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</tr>
</thead>
<tbody>
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<tr>
<td><strong>Proposed Budget</strong></td>
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<tr>
<td><strong>Forecast</strong></td>
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<td><strong>Forecast</strong></td>
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<td><strong>Forecast</strong></td>
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<td><strong>Forecast</strong></td>
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<td><strong>Forecast</strong></td>
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<tr>
<td><strong>Revenue Growth</strong></td>
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<tr>
<td><strong>Personnel</strong></td>
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<td></td>
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<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Salaries/Add-Pays/Incentives</strong></td>
<td>$15,660</td>
<td>$14,499</td>
<td>$15,337</td>
<td>$16,476</td>
<td>$16,971</td>
<td>$17,480</td>
<td>$18,004</td>
<td>$18,544</td>
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<tr>
<td><strong>Overtime/Part-time</strong></td>
<td>$3,327</td>
<td>$3,190</td>
<td>$2,985</td>
<td>$3,268</td>
<td>$3,366</td>
<td>$3,467</td>
<td>$3,571</td>
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<td><strong>Retirement (UA+ normal cont)</strong></td>
<td>$6,392</td>
<td>$6,955</td>
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<td>$8,787</td>
<td>$9,050</td>
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</tr>
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<td><strong>Medical Benefits</strong></td>
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<td>$2,764</td>
<td>$2,847</td>
<td>$2,933</td>
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</tr>
<tr>
<td><strong>Other Benefits</strong></td>
<td>$2,309</td>
<td>$2,427</td>
<td>$1,744</td>
<td>$1,989</td>
<td>$2,048</td>
<td>$2,110</td>
<td>$2,173</td>
<td>$2,238</td>
<td>3%</td>
</tr>
<tr>
<td><strong>Total Personnel</strong></td>
<td>$30,383</td>
<td>$29,728</td>
<td>$30,406</td>
<td>$32,779</td>
<td>$33,762</td>
<td>$34,775</td>
<td>$35,818</td>
<td>$36,893</td>
<td></td>
</tr>
<tr>
<td><strong>Non-Personnel Operations</strong></td>
<td>$3,702</td>
<td>$2,906</td>
<td>$4,636</td>
<td>$4,421</td>
<td>$4,554</td>
<td>$4,691</td>
<td>$4,831</td>
<td>$4,976</td>
<td>3%</td>
</tr>
<tr>
<td><strong>Purchased Property Services</strong></td>
<td>$2,152</td>
<td>$1,600</td>
<td>$2,177</td>
<td>$2,298</td>
<td>$2,367</td>
<td>$2,438</td>
<td>$2,511</td>
<td>$2,586</td>
<td>3%</td>
</tr>
<tr>
<td><strong>Other Purchased Services</strong></td>
<td>$1,806</td>
<td>$1,641</td>
<td>$2,935</td>
<td>$2,951</td>
<td>$3,039</td>
<td>$3,131</td>
<td>$3,225</td>
<td>$3,321</td>
<td>3%</td>
</tr>
<tr>
<td><strong>Supplies</strong></td>
<td>$606</td>
<td>$409</td>
<td>$629</td>
<td>$773</td>
<td>$796</td>
<td>$820</td>
<td>$845</td>
<td>$870</td>
<td>3%</td>
</tr>
<tr>
<td><strong>Property &amp; Capital</strong></td>
<td>$413</td>
<td>$252</td>
<td>$323</td>
<td>$443</td>
<td>$456</td>
<td>$470</td>
<td>$484</td>
<td>$499</td>
<td>3%</td>
</tr>
<tr>
<td><strong>Financing Costs</strong></td>
<td>$536</td>
<td>$586</td>
<td>$528</td>
<td>$532</td>
<td>$548</td>
<td>$565</td>
<td>$582</td>
<td>$599</td>
<td>3%</td>
</tr>
<tr>
<td><strong>Other Financing Uses/Transfer</strong></td>
<td>$697</td>
<td>$1,991</td>
<td>$666</td>
<td>$668</td>
<td>$688</td>
<td>$708</td>
<td>$730</td>
<td>$752</td>
<td>3%</td>
</tr>
<tr>
<td><strong>Total Non-Personnel Operation</strong></td>
<td>$9,911</td>
<td>$9,385</td>
<td>$11,894</td>
<td>$12,086</td>
<td>$12,449</td>
<td>$12,822</td>
<td>$13,207</td>
<td>$13,603</td>
<td></td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>$40,294</td>
<td>$39,112</td>
<td>$42,300</td>
<td>$44,865</td>
<td>$46,211</td>
<td>$47,597</td>
<td>$49,025</td>
<td>$50,496</td>
<td></td>
</tr>
<tr>
<td><strong>Expenditure Growth</strong></td>
<td>-99.9%</td>
<td>-2.9%</td>
<td>8.2%</td>
<td>6.1%</td>
<td>3.0%</td>
<td>3.0%</td>
<td>3.0%</td>
<td>3.0%</td>
<td></td>
</tr>
<tr>
<td><strong>Annual Net Revenue (Expense)</strong></td>
<td>(71)</td>
<td>7,253</td>
<td>3,689</td>
<td>812</td>
<td>873</td>
<td>939</td>
<td>1,010</td>
<td>1,086</td>
<td></td>
</tr>
<tr>
<td><strong>Beginning Fund Balance</strong></td>
<td>1 (110)</td>
<td>7,143</td>
<td>10,832</td>
<td>11,644</td>
<td>12,517</td>
<td>13,456</td>
<td>14,466</td>
<td>15,552</td>
<td></td>
</tr>
<tr>
<td><strong>Ending Fund Balance</strong></td>
<td>($70)</td>
<td>$7,143</td>
<td>$10,833</td>
<td>$11,644</td>
<td>$12,517</td>
<td>$13,456</td>
<td>$14,466</td>
<td>$15,552</td>
<td></td>
</tr>
<tr>
<td><strong>Balance as % of Total Expense</strong></td>
<td>-0.2%</td>
<td>18.3%</td>
<td>25.6%</td>
<td>26.0%</td>
<td>27.1%</td>
<td>28.3%</td>
<td>29.5%</td>
<td>30.8%</td>
<td></td>
</tr>
</tbody>
</table>
State Auditor Recommendations and Fiscal Recovery Plan

In 2019, the City of El Cerrito was notified by the California State Auditor that it was being assessed under its Local High Risk Program. In February 2020, the Joint Legislative Audit Committee approved an audit of the City by the State Auditor. This audit took place from October 2020 to March 2021, which was conducted virtually due to the COVID-19 pandemic. City staff cooperated fully and complied with all requests of the team from the State Auditor’s office during the audit period. The City was provided with a draft of the audit report in early March and, per regulations, was given five days to respond to the audit. The City responded in the appropriate timeframe and the full report was released on March 16, 2021. The City created a Corrective Action Plan which was provided to the State Auditor on May 16, 2021; progress reports were provided on September 16, 2021 and March 16, 2022. Links to the State Auditor Report and the City's response can be found at [www.elcerrito.org/1565/State-Auditors-Report](http://www.elcerrito.org/1565/State-Auditors-Report)

The report identified five high risk areas for the City:

- Continual diminishing of financial reserves through overspending
- Ineffective budget development and monitoring practices
- Lack of a formal financial recovery plan
- Insufficient reductions in ongoing costs
- Missed opportunities to increase revenue

The City agreed with the majority of the recommendations, which are noted in the City's response. Following the issuance of the State Auditor Report, the City prepared and submitted a Corrective Action Plan that addresses the high risk areas identified in the report. The City will then provide progress reports to the State Auditor every six months regarding implementation of the Corrective Action Plan. The State Auditor will remove the high risk designation once they are satisfied that the City has taken satisfactory corrective action. A City Council ad hoc subcommittee was appointed by the Mayor to work with staff during the first reporting period to review the components of the Corrective Action Plan and assist in facilitating City Council implementation of the Plan.

Overall, the City is committed to restoring the City to fiscal health, increasing the General Fund reserves, and provide appropriate levels of service and compensation to employees with respect to revenues. City staff will continue to monitor revenues and expenditures closely and work with the City Council to determine adjustments in a timely manner. City staff are also committed to continuous improvement in implementing policies and procedures that conform with best practices in local government budgeting, and to provide information to the City Council in order to make informed and educated decisions. The Corrective Action Plan has been updated twice, and the most recent update from March 2022 is included in Appendix 8 to this budget document.

As part of the Corrective Action Plan, the City has committed to developing a Fiscal Sustainability Plan that will focus on financial sustainability and accountability. Using the General Fund Forecast and building upon the Fiscal Response Plan, the Fiscal Sustainability Plan will be a living document that will continue to serve as the City's roadmap to financial stability in FY 2025-26. City staff engaged Management Partners to assist with this process, and will continue the development process as staffing resources allow. The City Council will be informed quarterly on implementation progress.
American Rescue Plan Act (ARPA)

The American Rescue Plan Act (ARPA) was passed by Congress and signed by President Biden on March 11, 2021. The City of El Cerrito’s allocation is $6.1 million, payable in two tranches of one half of the funding each; the first tranche of $3.05 million was received in July 2021 and the second tranche with the remainder will be received by July 2022. On June 22, 2021, the City Council directed staff to maximize the use of ARPA funding for expenses that will provide relief to the General Fund and account for COVID-19 related revenue loss in order to replenish the General Fund reserves. The US Treasury came out with their Final Rule that allows for Non-Entitlement Units (generally, cities under 50,000 population including El Cerrito) to use a standard allowance of up to $10 million for revenue loss, that can be allocated to “general government services” including public safety (Police and Fire) expenses, childcare expenses, software and infrastructure expenses, and general administrative expenses along with direct COVID-19 related expenses. According to the legislation, ARPA funding will need to be spent by December 2024, and the City has provided its required report to the US Treasury for the first year of spending as of April 30, 2022. The City is required to provide an expenditure report to the US Treasury annually.

In accordance with the City Council’s direction, staff allocated the first tranche to FY 2020-21 general government services as allowed by the Final Rule, which was reflected in the General Fund balance as shown in the City’s Annual Comprehensive Financial Report (ACFR) for FY 2020-21. City staff plans to allocate the second tranche in the same manner for FY 2021-22. As this funding will be used for FY 2021-22 expenditures, this budget does not include ARPA as part of adopted revenues for FY 2022-23.
The General Fund is the City’s primary operating fund and represents approximately 74% of the total citywide budget. The General Fund supports critical services such as public safety, community development, recreation and general city management. In addition to these services, due to the unrestricted nature of the fund, services not supported by special funds must be paid by the General Fund. Estimating the year-end fund balance provides the amount available for appropriation at the start of the new fiscal year. It is the City’s goal to fund ongoing operations with ongoing revenue. In general, any fund balance should be used only for one-time expenditures when the annual costs exceed the revenue generated in a given fiscal year.

The City’s ability to maintain City services relies heavily on tax revenue with property and sales taxes representing the largest percentage. Both had slowed during the economic downturn during the Great Recession beginning in 2008. Like many cities, since that time El Cerrito has struggled to balance increasing expenses due in large part to health care and pension costs with sluggish revenues that have not kept pace with the increase in expenditures. In addition, staff estimates that about $1 million annually was lost as a result of redevelopment dissolution in 2012.

In FY 2013-14 the General Fund balance reserve ratio dipped to 4.2% from about 10% in the prior year, due to decisions by the City Council to reduce reserves rather than cut services or lay off staff following the Great Recession. Despite that, the fund balance did increase to 5.9% in FY 2015-16. However, due to audit adjustments and changes in payroll accrual methodology during the FY 2016-17 audit, the FY 2015-16 Fund Balance was restated resulting in the reserve ratio dropping to 0.2% in FY 2017-18. In FY 2018-19, budgeted revenues did not materialize and an increase in overtime in the Fire Department resulted in a negative balance.

However, due to the City’s hard work to bring expenditures into alignment with revenues has had positive results, with projected ending General Fund balance of $7,724,133 on June 30, 2022. Table 2-9 provides a summary of the General Fund and indicates the FY 2022-23 Adopted Budget is balanced. Staff have continued a concerted effort to contain costs and maintain a balanced budget. Note that the second tranche of ARPA funding is not included in this table, this will be added following FY 2021-22 year end close and expenses are allocated.

Table 2-9
General Fund Forecast

<table>
<thead>
<tr>
<th>General Fund Summary</th>
<th>FY 2018-19 Actual</th>
<th>FY 2019-20 Actual</th>
<th>FY 2020-21 Actual</th>
<th>FY 2021-22 Amended</th>
<th>FY 2022-23 Adopted</th>
</tr>
</thead>
<tbody>
<tr>
<td>Beginning Restricted Fund Balance</td>
<td>$2,321,077</td>
<td>$1,650,928</td>
<td>$1,667,511</td>
<td>$25,694</td>
<td>$55,000</td>
</tr>
<tr>
<td>Beginning Unassigned Fund Balance</td>
<td>-$2,233,507</td>
<td>-$1,707,620</td>
<td>-$1,777,532</td>
<td>$7,117,570</td>
<td>$7,669,133</td>
</tr>
<tr>
<td>Total Beginning Fund Balance</td>
<td>$87,570</td>
<td>-$38,963</td>
<td>-$110,021</td>
<td>$7,143,264</td>
<td>$7,724,133</td>
</tr>
<tr>
<td>Total Revenues</td>
<td>$41,388,597</td>
<td>$40,222,747</td>
<td>$46,365,714</td>
<td>$42,881,247</td>
<td>$45,677,116</td>
</tr>
<tr>
<td>Personnel</td>
<td>$29,862,092</td>
<td>$30,383,014</td>
<td>$29,727,625</td>
<td>$30,405,915</td>
<td>$32,778,862</td>
</tr>
<tr>
<td>Non-Personnel</td>
<td>$11,670,765</td>
<td>$9,910,791</td>
<td>$9,384,804</td>
<td>$11,894,463</td>
<td>$12,086,251</td>
</tr>
<tr>
<td>Total Expenses</td>
<td>$41,532,857</td>
<td>$40,293,805</td>
<td>$39,112,429</td>
<td>$42,300,378</td>
<td>$44,865,113</td>
</tr>
<tr>
<td>Annual Surplus/(Deficit)</td>
<td>-$144,259</td>
<td>-$71,058</td>
<td>$7,253,285</td>
<td>$580,869</td>
<td>$812,003</td>
</tr>
<tr>
<td>Ending Total Fund Balance</td>
<td>-$56,689</td>
<td>-$110,021</td>
<td>$7,143,264</td>
<td>$7,724,133</td>
<td>$8,536,136</td>
</tr>
<tr>
<td>Ending Reserve Percent</td>
<td>-0.14%</td>
<td>-0.27%</td>
<td>18.26%</td>
<td>18.26%</td>
<td>19.03%</td>
</tr>
</tbody>
</table>
**General Fund Revenues**

Table 2-10 and Chart 2-3 depict the revenue by category in the General Fund. Property taxes are expected to remain flat and sales taxes are expected to recover by 10% from the level in the Adopted FY 2020-21 Budget. Other taxes such as franchise taxes, business license taxes, and others will experience minimal growth from the prior year Adopted Budget. Following is a more in-depth discussion on each of the major revenue categories.

### Table 2-10
**General Fund Revenues**

<table>
<thead>
<tr>
<th>Revenue Category</th>
<th>FY 2018-19 Actual</th>
<th>FY 2019-20 Actual</th>
<th>FY 2020-21 Actual</th>
<th>FY 2021-22 Amended</th>
<th>FY 2022-23 Adopted</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Taxes</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Property Taxes</td>
<td>$9,932,035</td>
<td>$9,841,133</td>
<td>$10,520,532</td>
<td>$10,446,000</td>
<td>$11,213,200</td>
</tr>
<tr>
<td>Sales Taxes</td>
<td>$7,545,310</td>
<td>$6,974,723</td>
<td>$7,827,143</td>
<td>$7,184,117</td>
<td>$7,430,117</td>
</tr>
<tr>
<td>Utility Tax</td>
<td>$3,207,892</td>
<td>$3,165,974</td>
<td>$3,444,484</td>
<td>$3,100,000</td>
<td>$3,300,000</td>
</tr>
<tr>
<td>Real Property Transfer Tax</td>
<td>$1,102,563</td>
<td>$3,467,532</td>
<td>$4,419,107</td>
<td>$3,800,000</td>
<td>$4,300,000</td>
</tr>
<tr>
<td>Franchise Taxes</td>
<td>$1,243,985</td>
<td>$1,637,613</td>
<td>$1,364,257</td>
<td>$1,250,000</td>
<td>$1,400,000</td>
</tr>
<tr>
<td>Business License Tax</td>
<td>$910,104</td>
<td>$918,799</td>
<td>$924,358</td>
<td>$900,000</td>
<td>$1,100,000</td>
</tr>
<tr>
<td>Other Tax</td>
<td>$149,485</td>
<td>$121,701</td>
<td>$126,644</td>
<td>$151,500</td>
<td>$151,500</td>
</tr>
<tr>
<td><strong>Total Taxes</strong></td>
<td>$24,091,373</td>
<td>$26,127,475</td>
<td>$28,626,526</td>
<td>$26,831,617</td>
<td>$28,894,817</td>
</tr>
<tr>
<td><strong>Licenses &amp; Permits</strong></td>
<td>$775,876</td>
<td>$784,982</td>
<td>$656,881</td>
<td>$1,136,112</td>
<td>$893,864</td>
</tr>
<tr>
<td><strong>Fines and Forfeitures</strong></td>
<td>$218,684</td>
<td>$226,597</td>
<td>$177,525</td>
<td>$140,000</td>
<td>$140,000</td>
</tr>
<tr>
<td><strong>Use of Money and Property</strong></td>
<td>$504,024</td>
<td>$652,410</td>
<td>$333,801</td>
<td>$353,968</td>
<td>$434,456</td>
</tr>
<tr>
<td><strong>Intergovernmental Revenues</strong></td>
<td>$6,744,665</td>
<td>$6,728,510</td>
<td>$8,164,612</td>
<td>$7,808,900</td>
<td>$8,270,048</td>
</tr>
<tr>
<td><strong>Charges for Services</strong></td>
<td>$6,088,002</td>
<td>$4,747,619</td>
<td>$4,181,218</td>
<td>$5,483,000</td>
<td>$5,932,150</td>
</tr>
<tr>
<td><strong>Other Revenues</strong></td>
<td>$982,785</td>
<td>$118,334</td>
<td>$238,712</td>
<td>$175,000</td>
<td>$136,000</td>
</tr>
<tr>
<td><strong>Interfund Transfers</strong></td>
<td>$1,983,190</td>
<td>$836,821</td>
<td>$3,989,600</td>
<td>$952,650</td>
<td>$975,781</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>$41,388,597</td>
<td>$40,222,747</td>
<td>$46,368,874</td>
<td>$42,881,247</td>
<td>$45,677,116</td>
</tr>
</tbody>
</table>
Discussion of Major Revenue Categories
Property Taxes are an ad valorem tax levied on real and personal property based on their assessed values as determined by the County Assessor. They are also levied on certain business properties that cross county boundaries (such as railroads), based on their assessed values as determined by the State Board of Equalization. They represent the single largest tax revenue to the City’s General Fund, totaling between $9 million and $10 million annually.

Proposition 13, passed by the voters in June 1978, significantly changed property tax revenues to local governments. It capped the property tax rate that can be imposed at 1% of the assessed value, unless a higher rate to pay for indebtedness is approved by the voters. To implement Proposition 13, county auditors adopted a system of allocating the 1% property taxes to local governments based on their share of county wide property taxes collected in the mid-1970s. State shifts of local property taxes in order to backfill its school funding cuts reduced the City’s share of the 1% property taxes, which is currently about 22%. The City has no additional ad valorem property tax levies, although other agencies do levy additional ad valorem property taxes in El Cerrito.

Proposition 13 also changed the method of assessing property values for taxation. Specifically, it rolled back the assessed values for FY 1978-79 to 1975 levels and restricted annual increases over that base value to a specified inflation factor, not to exceed 2% per year. It allowed decreases in values when that inflation factor is negative. It also prohibited reassessment of a property to a higher base value except upon change in ownership or completion of new construction. In most years, this assessment process results in a property’s market value being greater than its assessed value. Moreover, the market value of properties in the City as a whole is significantly greater than the City’s overall assessed value, as a large
number of properties in El Cerrito have not been reassessed to current market value since the passage of Proposition 13.

Proposition 8, passed by voters in November 1978, further changed the property assessment process to address real estate market declines. It requires county assessors to conduct “decline in value reviews” to ensure the assessed value of properties are set at a lower rate if the market value of the properties has declined. When a property is assigned a lower value, this is referred to as a “Prop 8 Reduction.”

The real estate boom leading up to 2008 followed by the Great Recession resulted in a large number of Prop 8 Reductions in El Cerrito and significant decline in property tax revenues to the City. Starting in FY 2009-10, there were over 1,000 properties with Prop 8 Reductions. The City’s overall assessed value increased that year, however, masking the $139 million loss in assessed value from these initial Prop 8 Reductions. The impact reached its peak in FY 2011-12 when there were more than 2,000 properties with Prop 8 Reductions, reducing the City’s assessed value by more than $357 million, a loss that was not counterbalanced by increases in assessed value on other properties. As a result, the City’s property tax revenues, which had been approaching $6 million annually in FY 2008-09, dropped to about $5.5 million in FY 2012-13. However, during the past several fiscal years increasing home prices have resulted in a gradual increase in property tax revenues to a little over $10 million. Future Property Tax estimates have been provided by the City’s property tax consultants, HdL and Associates and have been incorporated into the FY 2022-23 Adopted Budget.

Sales Taxes are imposed on the total retail price of tangible personal property purchased in the City. The total sales tax rate in El Cerrito is currently 10.25% and includes:

<table>
<thead>
<tr>
<th>Rate</th>
<th>Purpose</th>
</tr>
</thead>
<tbody>
<tr>
<td>3.94%</td>
<td>State General Fund</td>
</tr>
<tr>
<td>0.50%</td>
<td>Contra Costa County Transportation Authority (CCTA)</td>
</tr>
<tr>
<td>0.50%</td>
<td>Bay Area Rapid Transit District (BART) in Contra Costa County</td>
</tr>
<tr>
<td>1.81%</td>
<td>County health and social services, public safety, and transportation</td>
</tr>
<tr>
<td>1.00%</td>
<td>El Cerrito 2015 Transactions &amp; Use Tax (Measure R)</td>
</tr>
<tr>
<td>0.50%</td>
<td>Public Safety (Prop 172)</td>
</tr>
<tr>
<td>0.50%</td>
<td>El Cerrito Measure A (Streets)</td>
</tr>
<tr>
<td>1.00%</td>
<td>El Cerrito General Fund (Bradley Burns)</td>
</tr>
<tr>
<td>0.50%</td>
<td>Contra Costa County Measure X</td>
</tr>
</tbody>
</table>

The City’s General Fund received about $8.9 million in sales tax revenues annually, including the general sales and use tax; and a share of the County sales tax designated for public safety. General Fund sales tax revenues have modestly recovered during FY 2021-22, but are slightly behind pre-pandemic revenue of $9.1 million.

Sales taxes are a significant revenue source to the City’s General Fund, but are more cyclical and volatile than property tax revenues. The economic downturn between 2007 and 2011 resulted in a drop in retail sales statewide and a corresponding drop in sales tax revenues. The City was able to compensate somewhat for the downturn by passing Measure R in 2010 and increasing it to balance revenues and expenses in 2014. Future Sales Tax estimates have been provided by the City's property tax consultants, HdL and Associates and have been incorporated into the FY 2022-23 Adopted Budget.
Utility Users Taxes (UUT) were initially approved by the voters in 1991 and revised with voter approval of the ordinance in 2004. The tax generates approximately $3.3 million in revenues annually for the General Fund. The ordinance calls for an 8% tax to be assessed by providers of gas, electricity, water, telephone and video services to all El Cerrito customers and then remitted to the City. These revenues are subject to changes in market conditions, weather, and/or pricing in the sectors subject to the utility users tax ordinance. Although use of these services is generally declining, prices and rates are generally increasing on these services. UUT is expected to continue to increase by 2% over the next few years.

Franchise Taxes are paid by utilities based on various methodologies and represent $1.25 million in General Fund revenue. They are projected to increase by 2% over the next few years.

Business License Taxes are imposed on certain types of businesses in El Cerrito and reflect about $1.0 - $1.10 million of General Fund revenue annually. The tax is based on factors such as a business’s number of employees or vehicles, its annual gross receipts, or a property owner’s number of residential rental units. This is being budgeted conservatively at $1.1 million and will potentially increase during the next few years as businesses return to normal operations with the rollback of pandemic restrictions.

Other Taxes includes the Transient Occupancy Tax, a 10% tax on room rates for hotels and motels, and other minor taxes. These are a minor General Fund revenue sources, projected to grow at 2% over the next few years.

General Fund Expenditures
Table 2-11 and Chart 2-4 depict the expenditure by category in the General Fund. The Adopted FY 2022-23 General Fund expenditure budget totals $44.86 million, an increase of approximately $2.56 million from the FY 2022-22 Amended Budget.

Approximately 73% of the General Fund expenditures are related to personnel costs. Within Personnel, salaries and benefits have traditionally been governed by the City Council’s policy to provide median compensation, which is intended to act as a ceiling for salaries and benefits as agreed upon in the memorandums of understanding with the various benefit groups. Currently, all employees are now contributing between 9-12% of their salary towards the total pension costs.

Of the remaining General Fund expenses, very few are discretionary and include costs related to contract services such as Public Safety dispatch, Animal Control services, legal services, independent audit services that the City could not provide as efficiently as other organizations can on its behalf. When other non-discretionary items are factored in such as insurance, medical supplies, utilities, vehicles, and a minimal level of supplies, nearly 95% of the General Fund is non-discretionary.
## Table 2-11
General Fund Expenditures by Category

<table>
<thead>
<tr>
<th>Category</th>
<th>FY 2018-19 Actual</th>
<th>FY 2019-20 Actual</th>
<th>FY 2020-21 Actual</th>
<th>FY 2021-22 Amended</th>
<th>FY 2022-23 Adopted</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personnel</td>
<td>$29,862,092</td>
<td>$30,383,014</td>
<td>$29,727,625</td>
<td>$30,405,915</td>
<td>$32,778,862</td>
</tr>
<tr>
<td>Professional Services</td>
<td>$4,487,191</td>
<td>$3,701,623</td>
<td>$2,906,149</td>
<td>$4,636,007</td>
<td>$4,421,343</td>
</tr>
<tr>
<td>Purchased Property Services</td>
<td>$2,300,287</td>
<td>$2,151,924</td>
<td>$1,600,111</td>
<td>$2,176,979</td>
<td>$2,297,704</td>
</tr>
<tr>
<td>Other Services</td>
<td>$1,840,614</td>
<td>$1,805,567</td>
<td>$1,640,747</td>
<td>$2,935,029</td>
<td>$2,950,883</td>
</tr>
<tr>
<td>Supplies</td>
<td>$726,354</td>
<td>$605,956</td>
<td>$408,862</td>
<td>$629,277</td>
<td>$773,131</td>
</tr>
<tr>
<td>Property &amp; Capital</td>
<td>$422,240</td>
<td>$413,328</td>
<td>$1,573,151</td>
<td>$323,278</td>
<td>$443,147</td>
</tr>
<tr>
<td>Financing Costs</td>
<td>$478,198</td>
<td>$535,665</td>
<td>$585,967</td>
<td>$528,281</td>
<td>$532,280</td>
</tr>
<tr>
<td>Other Financing Uses</td>
<td>$1,415,882</td>
<td>$696,727</td>
<td>$669,817</td>
<td>$665,612</td>
<td>$667,763</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$41,532,857</strong></td>
<td><strong>$40,293,805</strong></td>
<td><strong>$39,112,429</strong></td>
<td><strong>$42,300,378</strong></td>
<td><strong>$44,865,113</strong></td>
</tr>
</tbody>
</table>

### Chart 2-4
General Fund Expenditures

- Personnel: 73%
- Professional Services: 10%
- Purchased Property Services: 5%
- Other Services: 7%
- Supplies: 2%
- Property & Capital: 1%
- Financing Costs: 1%
- Other Financing Uses: 1%
Table 2-12 and Chart 2-5 provides a summary of the General Fund expenditure budget by Department. While some reorganization has occurred, Department budgets have remained fairly consistent over the last few years.

### Table 2-12
General Fund Expenditures by Department

<table>
<thead>
<tr>
<th>Department</th>
<th>FY 2018-19 Actual</th>
<th>FY 2019-20 Actual</th>
<th>FY 2020-21 Actual</th>
<th>FY 2021-22 Amended</th>
<th>FY 2022-23 Adopted</th>
</tr>
</thead>
<tbody>
<tr>
<td>City Management</td>
<td>$4,399,101</td>
<td>$4,567,604</td>
<td>$3,825,700</td>
<td>$4,826,058</td>
<td>$4,973,867</td>
</tr>
<tr>
<td>Finance</td>
<td>$1,444,991</td>
<td>$1,538,823</td>
<td>$1,295,815</td>
<td>$1,483,709</td>
<td>$1,578,897</td>
</tr>
<tr>
<td>Police</td>
<td>$12,121,461</td>
<td>$12,199,388</td>
<td>$11,629,196</td>
<td>$12,250,818</td>
<td>$12,986,734</td>
</tr>
<tr>
<td>Fire</td>
<td>$11,257,758</td>
<td>$11,182,413</td>
<td>$12,168,376</td>
<td>$12,948,202</td>
<td>$13,346,883</td>
</tr>
<tr>
<td>Public Works</td>
<td>$1,972,347</td>
<td>$1,860,308</td>
<td>$1,448,080</td>
<td>$1,995,485</td>
<td>$2,285,220</td>
</tr>
<tr>
<td>Community Development</td>
<td>$2,522,098</td>
<td>$2,505,481</td>
<td>$2,532,671</td>
<td>$3,273,257</td>
<td>$3,181,129</td>
</tr>
<tr>
<td>Recreation</td>
<td>$5,794,027</td>
<td>$5,351,137</td>
<td>$3,827,511</td>
<td>$4,501,001</td>
<td>$5,553,392</td>
</tr>
<tr>
<td>Transfers</td>
<td>$1,415,882</td>
<td>$696,727</td>
<td>$669,817</td>
<td>$665,612</td>
<td>$667,763</td>
</tr>
<tr>
<td>Capital Outlay</td>
<td>$344,253</td>
<td>$59,777</td>
<td>$1,321,189</td>
<td>$70,000</td>
<td>$0</td>
</tr>
<tr>
<td>Debt Service</td>
<td>$260,939</td>
<td>$332,147</td>
<td>$394,074</td>
<td>$286,236</td>
<td>$291,228</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$41,532,857</strong></td>
<td><strong>$40,293,805</strong></td>
<td><strong>$39,112,429</strong></td>
<td><strong>$42,300,378</strong></td>
<td><strong>$44,865,113</strong></td>
</tr>
</tbody>
</table>

Chart 2-5
General Fund Expenditures by Department
MAJOR OPERATING FUNDS

In addition to the General Fund, City operations rely on a variety of funding sources. Special Funds, typically restricted for specific uses, contribute $10.5 million, or approximately 15%, of the total resources used to support the City's approximately $48.7 million operating budget. These funds can be described in these broad categories:

Special Revenue Funds
Special revenues and grants are accounted for in separate funds and are legally restricted to a specific purpose, service, or program. Some special revenue funds receive tax-based revenues. Some account for revenues and expenditures related to the financing of public improvements or services funded by property assessments, fees or special taxes. Major special revenue funds, some of which are described in greater detail in the following section, are as follows:

- Gas Tax Fund (201)
- National Pollutant Discharge Elimination System (NPDES) Fund (202)
- Landscaping and Lighting Assessment District Fund (203)
- Measure J Return to Source Fund Transportation (204)
- Measure J Storm Drain Fund (205)
- Measure A Swim Center Fund (206)
- Measure H Parcel Tax Fund (207)
- Street Improvement Fund (211)
- Low & Moderate Income Housing Asset Fund (232)
- Integrated Waste Management Fund (501)

Capital Funds
Funds are created to account for revenues and expenses related to capital projects, though sometimes include expenditures on operations. The major capital fund is the Capital Improvement Program Fund (301).

Enterprise Funds
Enterprise funds are used to support the expenditures of a specific service or program and revenue is derived through the collection of the fees associated with providing the service/program. The major enterprise fund is the Integrated Waste Management Fund (501).

Fund Forecasts
This section contains financial overviews for eight of the City's major special revenue funds. The following forecasts include a description of each fund, assumptions about revenues and expenditures, and analysis and projections of the revenue sources and uses. Any issues unique to a fund are also highlighted. While these key operating funds are summarized here, they are also integrated into the budgets of the departments responsible for managing the funds.

Several of these funds have legal limits on increases to their revenue, but have continued to experience increases in expenditures 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). Specifically, the Landscape and Lighting Assessment District (LLAD) Fund, National Pollutant Discharge Elimination System (NPDES) Fund, and the Measure J Storm Drain Fund have had their revenue growth limited by the passage of Proposition 218. The City can increase revenues in these funds only with voter approval. The Measure A Swim Center Fund, as well as the newly created Measure H Fund, is similar in that the maximum special
tax cannot be increased without voter approval. Property development also affects the revenue to these funds, as different tax, fee, or assessment rates may apply to a newly developed or redeveloped property.

Gas Tax Fund (201) Overview
The Gas Tax Fund supports transportation activities, such as the construction and maintenance of streets, roads and bridges. The State of California allocates Gas Tax monies to cities and counties each year by formula, based on population, vehicle registration, assessed valuation, and population. These revenues have been sensitive to the price and volume of motor fuel purchases and have been declining since Fiscal Year 2013-14 through FY 2020-21. However, we remain optimistic as slight revenue uptick trends are occurring.

Expenditures in this Fund are based on the Gas Tax model of road-related activities, including roads, sidewalks, traffic controls, drainage, lighting and landscaping. Gas Tax monies can be used for any street or road purpose, with the exception of Section 2107.5 monies, which must be used for engineering and administrative costs.

Revenues had previously been supplemented by transfers from the County's Measure J Return-to-Source Fund for transportation activities, and from the City’s Measure J Storm Drain Fund for drainage functions within the streets and road system. Transfers have also previously been made to the Landscape and Lighting Assessment District Fund for medians, rights-of-way, street trees and street lighting. Budgets and projections have been restructured to have revenues and expenses balance within the fund, and eliminate the need for transfers.

<table>
<thead>
<tr>
<th></th>
<th>FY 2018-19 Actual</th>
<th>FY 2019-20 Actual</th>
<th>FY 2020-21 Actual</th>
<th>FY 2021-22 Amended</th>
<th>FY 2022-23 Adopted</th>
</tr>
</thead>
<tbody>
<tr>
<td>Starting Balance</td>
<td>($87,746)</td>
<td>($113,226)</td>
<td>$14,431</td>
<td>$106,099</td>
<td>$244,105</td>
</tr>
<tr>
<td>Revenue</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gas Taxes</td>
<td>$519,471</td>
<td>$589,882</td>
<td>$553,148</td>
<td>$657,700</td>
<td>$690,959</td>
</tr>
<tr>
<td>Expenses</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Personnel</td>
<td>$273,772</td>
<td>$309,872</td>
<td>$261,973</td>
<td>$245,694</td>
<td>$319,521</td>
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<tr>
<td>Non-Personnel</td>
<td>$170,179</td>
<td>$152,353</td>
<td>$99,507</td>
<td>$172,000</td>
<td>$227,432</td>
</tr>
<tr>
<td>Overhead Transfer</td>
<td>$101,000</td>
<td>$0</td>
<td>$100,000</td>
<td>$102,000</td>
<td>$106,080</td>
</tr>
<tr>
<td>Annual Surplus/(Shortfall)</td>
<td>($25,480)</td>
<td>$127,657</td>
<td>$91,668</td>
<td>$138,006</td>
<td>$37,926</td>
</tr>
<tr>
<td>Ending Balance/(Deficit)</td>
<td>($113,226)</td>
<td>$14,431</td>
<td>$106,099</td>
<td>$244,105</td>
<td>$282,031</td>
</tr>
</tbody>
</table>

Assumptions
- Gas tax revenues are sensitive to price and volume of motor fuel purchased and fluctuate from year to year. Tax revenues decline when fuel prices decrease and as drivers migrate to alternative fuel vehicles. The COVID-19 pandemic has impacted revenues as well.

- Due to decline of Gas Tax revenues since FY 2013-14, eligible expenses, in the amount of approximately $90,000, for sidewalk, street signs, traffic signal, and street light repair and maintenance have been moved to Senate Bill 1 - Road Maintenance and Rehabilitation Account Fund. Without the Senate Bill 1 revenues, the City’s Gas Tax Fund would be in deficit if the existing service levels are to be maintained.

- In previous years, funds were transferred to the Capital Improvement Program Fund (301) to reimburse expenditures incurred on streets and transportation projects. However, this practice has been suspended, due to declining revenues in the Gas Tax Fund.
NPDES Fund (202) Overview

National Pollutant Discharge Elimination System (NPDES) related activities as mandated by the 1975 Federal Clean Water Act are funded through an assessment collected by the County Flood Control District on all developed properties within the City. These funds are disbursed to the City annually to carry out Clean Water Program activities such as trash capture, storm drain and catch basin cleaning, illicit discharge and pollution prevention inspections of the City's storm drain system and creeks, public awareness and education about storm water pollution, and inspection of new development sites to ensure compliance with the City's Municipal Storm Water Permit (MRP). An assessment election by voters or property owners in El Cerrito could be considered to eliminate the need to subsidize clean water programs from other funds or to reduce future program activities.

Supplemental funding from the Storm Drain Fund (205) has previously been used for specialized maintenance of the storm drain facilities, key to the Clean Water Program. Future transfers from Fund 205 have been eliminated. Budgets and projections have been restructured to have revenues and expenses balance within the fund, and eliminate the need for transfers.

<table>
<thead>
<tr>
<th></th>
<th>FY 2018-19 Actual</th>
<th>FY 2019-20 Actual</th>
<th>FY 2020-21 Actual</th>
<th>FY 2021-22 Amended</th>
<th>FY 2022-23 Adopted</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Starting Balance (restated)</strong></td>
<td>$203,370</td>
<td>$235,957</td>
<td>$216,056</td>
<td>$205,941</td>
<td>$175,537</td>
</tr>
<tr>
<td><strong>Revenue</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Assessments</td>
<td>$311,772</td>
<td>$318,160</td>
<td>$316,072</td>
<td>$336,400</td>
<td>$338,638</td>
</tr>
<tr>
<td><strong>Expenses</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Personnel</td>
<td>$180,412</td>
<td>$190,056</td>
<td>$199,355</td>
<td>$224,104</td>
<td>$255,274</td>
</tr>
<tr>
<td>Non-Personnel</td>
<td>$39,766</td>
<td>$70,447</td>
<td>$51,832</td>
<td>$67,700</td>
<td>$79,328</td>
</tr>
<tr>
<td>Overhead Transfer</td>
<td>$75,300</td>
<td>$77,559</td>
<td>$75,000</td>
<td>$75,000</td>
<td>$75,000</td>
</tr>
<tr>
<td><strong>Annual Surplus/(Shortfall)</strong></td>
<td>$16,293</td>
<td>$(19,902)</td>
<td>$(10,114)</td>
<td>$(30,404)</td>
<td>$(70,964)</td>
</tr>
<tr>
<td><strong>Ending Balance/(Deficit)</strong></td>
<td>$219,663</td>
<td>$216,056</td>
<td>$205,941</td>
<td>$175,537</td>
<td>$104,573</td>
</tr>
</tbody>
</table>

Assumptions

- Revenues from assessments have fluctuated over the last few years due to uncertainty about new development and increased County Clean Water Program cost withholdings.
- Previous budgets increased the General Fund support for Public Works services by paying for part of the personnel expenses in the NPDES fund. With the continuing revenue decline in this fund, other revenue sources will need to be identified in the coming years to meet these costs.
Landscaping and Lighting Assessment District Fund (203) Overview

The proceeds from this Landscaping and Lighting Assessment District (LLAD) provide funding for such services as lighting (which improves safety) and maintenance of parks, park buildings, and landscaping in public areas. The LLAD was created in 1988 and was affirmed by a majority vote of El Cerrito’s citizens in November 1996. The assessment rates have not been increased since the LLAD’s creation in 1988. A proposed Assessment District with increased rates was presented to the City’s property owners during a ballot proceeding in March/April 2006, but a majority protest was filed and the increased assessment rates were not imposed. The current LLAD remains in place and will continue to be assessed. The basic rates remain $72 per year per single-family dwelling unit, $54 per year per apartment, condominium, or other multiple dwelling units, with various rates for commercial properties.

The Gas Tax Fund (201) had previously provided supplemental revenue to the LLAD Fund to perform maintenance of median and right-of-way landscapes, street trees, and street lighting. Transfers from Fund 201 have been eliminated.

<table>
<thead>
<tr>
<th>Description</th>
<th>FY 2018-19 Actual</th>
<th>FY 2019-20 Actual</th>
<th>FY 2020-21 Actual</th>
<th>FY 2021-22 Amended</th>
<th>FY 2022-23 Adopted</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Starting Balance</strong></td>
<td>$126,383</td>
<td>$94,684</td>
<td>$75,174</td>
<td>$133,422</td>
<td>$86,711</td>
</tr>
<tr>
<td><strong>Revenue</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Assessments</td>
<td>$787,208</td>
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<td>$795,474</td>
<td>$801,664</td>
</tr>
<tr>
<td><strong>Expenses</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Personnel</td>
<td>$252,794</td>
<td>$286,257</td>
<td>$222,079</td>
<td>$244,685</td>
<td>$258,743</td>
</tr>
<tr>
<td>Non-Personnel</td>
<td>$405,363</td>
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<td>$358,466</td>
<td>$434,300</td>
<td>$444,048</td>
</tr>
<tr>
<td>Overhead Transfer</td>
<td>$160,750</td>
<td>$160,750</td>
<td>$160,000</td>
<td>$163,200</td>
<td>$163,200</td>
</tr>
<tr>
<td><strong>Annual Surplus/Shortfall</strong></td>
<td>($31,699)</td>
<td>($19,510)</td>
<td>$58,249</td>
<td>($46,711)</td>
<td>($64,327)</td>
</tr>
<tr>
<td><strong>Ending Balance/(Deficit)</strong></td>
<td>$94,684</td>
<td>$75,174</td>
<td>$133,422</td>
<td>$86,711</td>
<td>$22,384</td>
</tr>
</tbody>
</table>

Assumptions

- Revenues from assessments are projected to remain flat.
- Previous budgets increased the General Fund support for Public Works services by paying for part of the non-personnel expenses in this fund. Projected revenue will not be enough to cover the costs of maintaining landscaping and lighting services at current levels while also paying for deferred maintenance. As such, additional revenue sources will need to be identified in the coming years to meet these needs.

Measure J Return-to-Source Fund (204) Overview

This Fund accounts for the revenue received by the Measure C and its extension, Measure J (2004); a half-cent sales tax approved by the voters to fund transportation projects as well the para-transit program. Sales tax is collected at the County level and paid to the City.

A portion of the Measure J Return-to-Source Fund is designated for street maintenance activities similar to those in the Gas Tax Fund (201). In prior years, expenses and revenues related to both street maintenance activities and para-transit operations were budgeted in Fund 204. All para-transit related revenues and expenditures are budgeted in the Measure J Return-to-Source Fund Para-Transit Fund (214) that was first set up in FY 2014-15.

The Measure J Return-to-Source Fund has previously supplemented the Gas Tax Fund for transportation activities. Future supplements to the Gas Tax Fund have been eliminated.


<table>
<thead>
<tr>
<th></th>
<th>FY 2018-19 Actual</th>
<th>FY 2019-20 Actual</th>
<th>FY 2020-21 Actual</th>
<th>FY 2021-22 Amended</th>
<th>FY 2022-23 Adopted</th>
</tr>
</thead>
<tbody>
<tr>
<td>Starting Balance</td>
<td>$80,279</td>
<td>$62,723</td>
<td>$109,357</td>
<td>$277,452</td>
<td>$330,065</td>
</tr>
<tr>
<td>Revenue</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Assessments</td>
<td>$479,657</td>
<td>$509,433</td>
<td>$510,088</td>
<td>$458,500</td>
<td>$482,388</td>
</tr>
<tr>
<td>Expenses</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Personnel</td>
<td>$158,431</td>
<td>$179,299</td>
<td>$124,975</td>
<td>$114,087</td>
<td>$152,774</td>
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<tr>
<td>Non-Personnel</td>
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</tr>
<tr>
<td>Overhead Transfer</td>
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<td>$83,000</td>
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<td>$106,872</td>
</tr>
<tr>
<td>Annual Surplus/(Shortfall)</td>
<td>($17,556)</td>
<td>$46,635</td>
<td>$168,094</td>
<td>$52,613</td>
<td>$44,586</td>
</tr>
<tr>
<td>Ending Balance/(Deficit)</td>
<td>$62,723</td>
<td>$109,357</td>
<td>$277,452</td>
<td>$330,065</td>
<td>$374,651</td>
</tr>
</tbody>
</table>

Assumptions

- Tax revenues are a flat 20.1% of Measure J sales taxes collected. Measure J Return-to-Source revenues are sensitive to economic changes and therefore difficult to predict. Revenues have been relatively flat over the last few years. However, due to the COVID-19 pandemic, these revenues are expected to decrease as with other sales tax revenues.

- Because in previous years expenses had exceeded revenue, eligible expenses for accessibility, sidewalk, street signs, traffic signal, and street light repair and maintenance have been moved to Senate Bill 1 - Road Maintenance and Rehabilitation Account Fund. Without the Senate Bill 1 revenues, the Measure J Return-to-Source Fund would be in deficit if the existing service levels are to be maintained.

- Expenses include transfers to the Capital Improvement Program Fund (301) to reimburse it for the cost of streets and transportation projects in the prior year.

Measure J Storm Drain Fund (205) Overview

The Measure J Storm Drain Fund was created to account for funds associated with the passage of Measure J by the voters of El Cerrito in March 1993. The special revenue provides needed funds to maintain, repair, and reconstruct the City’s storm drains. All properties in the City (residential and commercial) are assessed annually based on equivalent residential units (ERU). The ERU rate remains $58 per year per single-family dwelling unit and $43.50 per year per apartment, condominium, or other multiple dwelling units.

Fund 205 had historically provided supplemental funding to the Gas Tax Fund (201) and NPDES Fund (202) for drainage activities within the road system and contributing to Clean Water goals.

Future years' expenses in the Storm Drain Fund include maintenance of the storm water and storm drain system including creek and pipe sediment removal for flood control, Clean Water activities, capital outlays for major maintenance and improvements to the City’s storm drain system, including storm pipe repair and replacements per the Storm Drain Master Plan Update.
Starting Balance | FY 2018-19 Actual | FY 2019-20 Actual | FY 2020-21 Actual | FY 2021-22 Amended | FY 2022-23 Adopted
--- | --- | --- | --- | --- | ---
Starting Balance | $517,372 | $675,131 | $773,919 | $622,524 | $542,736

Revenue

Assessments | $701,950 | $704,131 | $706,322 | $706,325 | $711,134

Expenses

Personnel | $329,761 | $354,994 | $317,249 | $314,913 | $355,451
Non-Personnel | $140,430 | $174,130 | $466,468 | $397,200 | $367,288
Overhead Transfer | $74,000 | $76,220 | $74,000 | $74,000 | $74,000

Annual Surplus/(Shortfall) | $157,759 | $98,787 | ($151,395) | ($79,788) | ($85,605)

Ending Balance/(Deficit) | $675,131 | $773,919 | $622,524 | $542,736 | $457,131

Assumptions

- Revenues from storm drain fees are projected to remain flat.

Measure A Parcel Tax (206) Swim Center Overview

The Measure A Parcel Tax Swim Center Fund is used to account for the use of the voter-approved special tax for the swim center and park capital projects. While Measure A expired on June 30, 2020, a fund balance remains for future projects which include Swim Center Americans with Disabilities (ADA) parking lot improvements and pool resurfacing.

Measure H Parcel Tax (207) Parks & Recreation Facilities Overview

The Measure H Parcel Tax Parks & Recreation Facilities Fund is used to account for the use of voter-approved special tax for the maintenance and enhancement of parks and recreation facilities including the Swim Center, playgrounds, open space and trails, park amenities, community center and clubhouses. Adopted expenditures include parks and fields landscape maintenance, Hillside Natural Area vegetation management and trail maintenance, Swim Center maintenance, park equipment and signs, Immediate Work Priorities at City Clubhouses and Parks as identified through the Parks and Recreation Facilities Master Plan, and funds set aside for equipment replacement and emergency building repairs.
### Street Improvement Fund (211) Overview
This Fund is used to account for proceeds of the Measure A half-cent sales tax approved by El Cerrito voters on February 5, 2008. Expenditures from this Fund are to improve and maintain City streets and to pay debt service on the related 2008 bond issuance, for which the Measure A half-cent sales tax is a pledged revenue stream.

<table>
<thead>
<tr>
<th>FY 2018-19 Actual</th>
<th>FY 2019-20 Actual</th>
<th>FY 2020-21 Actual</th>
<th>FY 2021-22 Amended</th>
<th>FY 2022-23 Adopted</th>
</tr>
</thead>
<tbody>
<tr>
<td>Starting Balance</td>
<td>$990,999</td>
<td>$1,197,346</td>
<td>$1,248,382</td>
<td>$2,124,782</td>
</tr>
<tr>
<td>Revenue</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sales Taxes</td>
<td>$1,634,703</td>
<td>$1,645,068</td>
<td>$1,889,815</td>
<td>$1,478,700</td>
</tr>
<tr>
<td>Expenses</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Personnel</td>
<td>$91,478</td>
<td>$109,294</td>
<td>$99,831</td>
<td>$116,608</td>
</tr>
<tr>
<td>Non-Personnel</td>
<td>$632,477</td>
<td>$781,837</td>
<td>$207,284</td>
<td>$811,600</td>
</tr>
<tr>
<td>Overhead Transfer</td>
<td>$704,400</td>
<td>$702,900</td>
<td>$706,300</td>
<td>$706,300</td>
</tr>
<tr>
<td>Annual Surplus/(Shortfall)</td>
<td>$206,347</td>
<td>$51,036</td>
<td>$876,400</td>
<td>($155,808)</td>
</tr>
<tr>
<td>Ending Balance/(Deficit)</td>
<td>$1,197,346</td>
<td>$1,248,382</td>
<td>$2,124,782</td>
<td>$1,968,974</td>
</tr>
</tbody>
</table>

**Assumptions**
- Expenses will remain in line with revenues after debt service.

### Integrated Waste Management Fund (501) Overview
This enterprise fund is used to account for the activities related to the recycling management programs. The Integrated Waste Management (IWM) Fund provides for services including weekly residential and commercial curbside recycling collection operations, management of waste management contracts and services, and operation of the City’s state-of-the-art LEED Platinum Recycling + Environmental Resource Center. Although the City historically included a ten-year plan in the annual budget, a short-term fund forecast format has been adopted to be consistent with other funds and reflect a more suitable planning horizon.

<table>
<thead>
<tr>
<th>FY 2018-19 Actual</th>
<th>FY 2019-20 Actual</th>
<th>FY 2020-21 Actual</th>
<th>FY 2021-22 Amended</th>
<th>FY 2022-23 Adopted</th>
</tr>
</thead>
<tbody>
<tr>
<td>Starting Balance</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Revenue</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sales Taxes</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Expenses</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Personnel</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Non-Personnel</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Overhead Transfer</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Annual Surplus/(Shortfall)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Ending Balance/(Deficit)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Starting Balance | FY 2018-19 Actual | FY 2019-20 Actual | FY 2020-21 Actual | FY 2021-22 Amended | FY 2022-23 Adopted
--- | --- | --- | --- | --- | ---
Revenue
Charges for Services | $2,571,333 | $3,335,231 | $3,776,202 | $3,857,283 | $3,872,522
Intergovernmental | $62,894 | $40,201 | $16,784 | $24,500 | $24,800
Other Revenue | $10,141 | $2,079 | $3,275 | $2,500 | $2,700
Expenses
Personnel | $1,513,160 | $1,572,408 | $1,483,313 | $1,705,106 | $1,856,906
Non-Personnel | $735,876 | $853,363 | $800,594 | $1,581,102 | $1,818,606
Overhead Transfer | $360,821 | $371,536 | $382,572 | $390,150 | $405,609
Annual Surplus/(Shortfall) | $34,510 | $580,204 | $1,129,783 | $207,925 | ($181,099)
Ending Balance/(Deficit) | $1,049,357 | $1,629,561 | $2,759,343 | $2,967,268 | $2,786,169

Assumptions
- Recent changes in China’s import policies are causing unprecedented upheaval in international recycling markets, resulting in a decrease in the revenue from materials sales and contracts.

Low & Moderate Income Housing Asset Fund (232) Overview

Pursuant to the Dissolution Act, the City elected to serve as the Successor Housing Entity to the dissolved El Cerrito Redevelopment Agency, responsible for affordable housing projects and activities. In FY 2012, the City placed housing assets, including real estate and encumbered cash in the Low & Moderate Income Housing Fund (LMIHF), into the new Low & Moderate Income Housing Asset Fund. California Redevelopment Law requires the Fund be used to increase, improve and preserve the housing supply affordable to very low, low, and moderate income households.

The Dissolution Act did not provide revenue for successor housing agencies, but allows them to collect payments on loans made from former agencies’ LMIHF. Money had been borrowed from the LMIHF to pay into the Educational Revenue Augmentation Fund (ERAF) and Supplemental ERAF. Repayment of these loans is an obligation of the El Cerrito Redevelopment Agency Successor Agency (see Section 10) and the only anticipated near-term revenues.

In FY 21-22, the City as the Housing Successor, will continue working with BRIDGE Housing to secure financing for Mayfair Affordable in order to move into construction. In September 2019, the City Council authorized a pre-development loan to BRIDGE for $350,000. We anticipate releasing the remaining predevelopment loans funds - $150,000 - in FY 21-22. City staff will also continue to monitor the affordable housing portfolio and loans that were made by the former El Cerrito Redevelopment Agency.
OTHER FUNDS

The City has other funds, including minor operating funds, capital funds, other entities’ funds, debt service funds, internal service funds, and trust funds. They are as follows:

**Asset Seizure Fund (208)**
The Police Department acquires assets in the course of arresting suspects and a portion of these assets becomes the property of the City when a guilty verdict is awarded. Pursuant to the State Health and Safety Code, these funds are to be used by the Police Department to supplant but not supplement its operating budget. To assure correct usage, funds have been broken out into a separate fund.

**Vehicle Abatement Fund (209)**
This Fund accounts for monies received from the County to support programs that remove abandoned vehicles from City streets.

**Park In-Lieu Fund (210)**
This Fund accounts for funds received through negotiations with developers to be used for park improvements.

**SB1 Fund (212)**
This Fund was established in FY 2017-18 to account for funds received from the State Controller that have been generated through the passage of Senate Bill 1, and specifically, funds from the State’s Road Maintenance and Rehabilitation Account (RMRA) that are apportioned by formula to eligible cities and counties for maintenance, rehabilitation, safety and improvement projects on local streets and roads system.

**Art in Public Places Fund (213)**
This Fund was established to account for the public art in-lieu contributions and any and all other revenues appropriated or received for public art and/or public arts and cultural programs, including donations from the public.

**Measure J Return-to-Source Paratransit (214)**
This Fund was created in FY 2013-14 to account separately for the portion of Measure J Return-to-Source revenues that fund the paratransit program.

**Grants Fund (221)**
This Fund accounts for projects and programs in various departments that are funded by one-time grants.

**Grants Fund (222)**
This Fund was created in FY 2013-14 to account for the ongoing C.O.P.S. grants received by the Police Department. Previously the revenues and expenditures for this program were accounted for in Fund 221.

**Municipal Services Corporation Fund (230)**
The Municipal Services Corporation (MSC) is a separate nonprofit, public benefit corporation. Although it is considered a component unit of the City for accounting purposes, its activities are controlled and its budget is adopted by a separate board of directors, and therefore not included in this document. Its revenues were previously primarily related to real estate transactions, including leases and potentially disposition of developable land. It also received revenue from the former Redevelopment Agency, prior to its dissolution, pursuant to a Cooperation Agreement in order to implement economic development and redevelopment programs, but has not received any payments related to the agreement since the dissolution in 2012. Its expenditures are for economic development programs, redevelopment projects, and property management.
Beginning in FY 2022-23, community benefit funds from the City's two permitted cannabis business operators that are for to be used for purposes that contribute to quality of life including services for people experiencing homelessness in El Cerrito, will be contributed to and programmed by the MSC.

**Capital Improvements Fund (301)**
This Fund is utilized to account for capital activities with one-time and multiple funding sources. Within the Fund, each project is accounted for separately on a life-to-date basis for internal and external reporting purposes.

**Storm Drain Debt Service Fund (401)**
This Fund accounts for debt service payments on the Storm Drain Revenue Bonds using the proceeds of the Measure J Special Tax assessed for that purpose. No further expenditures are budgeted for this Fund, as the last debt service payment was made in FY 2013-14.

**Vehicle and Equipment Replacement Fund (601)**
The purpose of this Fund is to provide vehicles and equipment to the line departments and avoid financing costs associated with the acquisition of necessary capital assets. This Fund was originally created from a reserved portion of the City’s General Fund. Departments may purchase necessary vehicles or equipment from this Fund and then repay the Fund from their operating budgets over time. An ongoing charge to the operating department will cover the cost of the equipment plus a contribution toward future replacement of the equipment when such a replacement can reasonably be anticipated. The Fund's primary objective is to provide financing for the purchase of equipment and vehicles with a cost of $5,000 and over and a useful life of three or more years. Currently, only the Fire Department is utilizing this Fund.

**Pension Fund Section 401A Trust Fund (701)**
The purpose of this Fund is to account for payments on retiree pensions that are an obligation of the City.

**Redevelopment Obligation Retirement Fund (780)**
The purpose of this trust fund is to administer the enforceable obligations of the El Cerrito Redevelopment Agency Successor Agency. Monies received in this Fund are for specific payments approved by an oversight board and the California Department of Finance and the City’s authority is limited to making the approved payments. No budget is adopted for this Fund.

**Measure A Debt Service Fund (834)**
This Fund accounts for debt service payments on the Swim Center Bonds, which were used for the Swim Center Construction, using the proceeds of the Measure A Special Tax assessed for that purpose.

**City Hall Debt Service Fund (835)**
This Fund accounts for debt service payments on City Hall Lease Revenue Bonds using transfers from the City’s General Fund.

**Street Improvement Bond Debt Service Fund (836)**
This Fund accounts for debt service payments on the Street Improvement Revenue Bonds using the proceeds of the Measure A half-cent sales tax collected for that purpose.
SECTION 3:
CITY MANAGEMENT

City Management provides overall policy and administrative direction of the City organization. This department acts as the central liaison to the public and provides leadership and direction to all departments in the ongoing operations of the City. City Management is ultimately responsible for ensuring the implementation of City Council policy direction and the Adopted El Cerrito Strategic Plan.

CITY MANAGEMENT OVERVIEW

City Management is the general government function of the City of El Cerrito and its entities. This section covers six operating components and specific discussion regarding their tasks is shown in their sections:

- City Council
- City Manager’s Office
- City Attorney
- City Clerk
- Information Technology
- Human Resources

Organizational Structure
An organization chart reflecting City Management operating units is provided in Chart 3-1.
The position listing in **Table 3-1** shows the positions included within City Management, not including the five elected City Council member positions.

**Table 3-1**  
City Management Position Listing

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Assistant City Manager</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Assistant to the City Manager</td>
<td>1</td>
<td>1</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Administrative Clerk Specialist</td>
<td>1.5</td>
<td>1.5</td>
<td>1</td>
<td>1</td>
<td>0</td>
</tr>
<tr>
<td>City Manager</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>City Clerk</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Human Resources Manager</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>0</td>
</tr>
<tr>
<td>Human Resources Technician</td>
<td>1</td>
<td>1</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Human Resources Specialist</td>
<td>0</td>
<td>0</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Information Technology Manager</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Information Technology Specialist</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Management Analyst III</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>1</td>
</tr>
<tr>
<td>Management Assistant</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>0</td>
<td>1</td>
</tr>
<tr>
<td>Network Security Engineer</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Senior Human Resources Analyst</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>1</td>
</tr>
<tr>
<td>CITY MANAGEMENT TOTAL</td>
<td><strong>11.5</strong></td>
<td><strong>11.5</strong></td>
<td><strong>10</strong></td>
<td><strong>9</strong></td>
<td><strong>10</strong></td>
</tr>
</tbody>
</table>
The overall goal of the City Council is to improve the quality of life for the residents of El Cerrito and to set broad policy goals for implementation by City staff based on the needs and desires of the community. The City Council consists of five members of the community—one rotating Mayor and four Council members. The City Council is the official legislative body of the City. Its duties include:

- Set policy by ordinance, resolution, or motion
- Review and approve reports, proposals and contracts for new programs and services
- Appoint Board and Commission members
- Review and approve the budget as prepared by the City Manager
- Serve as Board Members for the El Cerrito Employees’ Pension Board and the Public Financing Authority.

In 2013, the City Council adopted the El Cerrito Strategic Plan, outlining the mission, vision, values, goals and strategies to guide the City into the future. The mission, values, goals, and strategies identified in the Plan were reviewed and updated by the City Council in 2015 to extend through 2020, and are incorporated into the budget document. The Strategic Plan informs and guides the departments as to allocation of resources and service efforts.

### Major Expenditures
The following table contains general fund major expenditures in the City Council Division (10-10) with an increase from the previous fiscal year in the amount of $10,000 or above.

<table>
<thead>
<tr>
<th>Account</th>
<th>Amount</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>10-10-54910</td>
<td>$32,750</td>
<td>Travel and Training - Increase based largely on return to in-person events, based on Council requests and staff assumptions from previous year trends. Annual allotment per member $5,000, $4,000 additional for role of mayor, and $3,750 for New Mayor and Councilmember.</td>
</tr>
</tbody>
</table>
CITY ATTORNEY

The City Attorney supports the City Council and City organization with legal advice and services. The City Attorney, whose services are retained by the City through a contract with the law firm Meyers Nave, is responsible for the following services:

- Provide legal advice and information to the City Council, Boards and Commissions, City Manager and staff
- Develop legally acceptable alternatives for accomplishing policy objectives including the Strategic Plan
- Prepare legal documents including ordinances, leases and agreements
- Review resolutions and contracts
- Represent the City in court and before administrative agencies
- Advise City staff on land use and planning applications and issues, public works contracts and construction, personnel matters, finance issues, elections, the Public Records Act, open meeting laws, compliance with State and Federal laws and regulations, and Municipal Code enforcement issues
- Update the El Cerrito Municipal Code

The City Manager continues to control assignment of work to the City Attorney as a method of containing costs.
CITY MANAGER

Under the policies established by the City Council, the City Manager is responsible for the efficient management of all affairs and departments operating within the City and serves as the Executive Director of the City’s Municipal Finance Authority. The City Manager is the City’s chief executive officer, employed by and directly responsible to the City Council. The City Manager organizes and directs an executive team that consists of the Assistant City Manager, City Clerk and Department Directors to implement programs and deliver public services.

The primary duties and services the City Manager performs include the following:

- Provide professional expertise to the City Council in their role of making public policy decisions
- Implement policies and directives from the City Council
- Provide strategic direction and management for citywide operations and service delivery
- Prepare a sound, fiscally sustainable budget that identifies all the revenues and expenditures anticipated in the forthcoming and future fiscal years
- Oversee the process for development of capital and infrastructure projects and strive to ensure that capital projects are successfully accomplished on-time
- Ensure the City is delivering cost-effective services that meet the needs of community
- Engage residents, foster community partnerships and interagency collaborations through strategic communication efforts
- Ensure the highest level of customer service to residents and businesses

**FY 2021-2022 HIGHLIGHTS**

Through continued implementation of Fiscal Response Plan, controlling and reducing expenditures, and conservative revenue projections, achieved a General Fund surplus equivalent to 10% of expenditures as required through the City's Comprehensive Financial Policy.

Per direction from the City Council, received and programmed American Rescue Plan Act (ARPA) funding to maximize General Fund reserves by allocating the first tranche ($3 million) for general government services in FY 2021-22, providing budget stability and increasing the General Fund balance to 17% of expenditures.

Continued the development and implementation of a Fiscal Sustainability Plan and the phased implementation of State Auditor Recommendations to achieve financial sustainability

Sustained Citywide service delivery during the continuing COVID-19 pandemic despite significant expenditure and staff reductions.

Maintained active participation at the State/Federal Level through Cal Cities (formerly League of California Cities) on legislative priorities and funding opportunities.

Supported the Arts and Culture Commission in implementing the Utility Box Public Art Pilot and the Poet Laureate programs.
**FY 2022-2022 FOCUS**

Implement Fiscal Sustainability Plan (as a part of the Fiscal Response Plan) and complete implementation of State Auditor Recommendations.

Provide quality day-to-day service delivery for residents within fiscal discipline.

Continue to ensure the safety of employees and residents amid the national COVID-19 pandemic and California fire season.

Continue active participation through Cal Cities on legislative priorities and potential funding sources from the state and federal government.

Continue to provide support to the Arts and Culture Commission in their priorities, including the Utility Box Public Art Pilot Program, Artist In Residency Program at the Recycling Center and the Poet Laureate program.

### Major Expenditures

The following table contains General Fund major expenditures in the City Manager Division (10-20) with an increase from the previous fiscal year in the amount of $10,000 or above. The Division budget will also reflect an added position in the City Manager's office to assist with public information, community engagement, support for emergency services and other City Management initiatives.

<table>
<thead>
<tr>
<th>Account</th>
<th>Amount</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>10-20-52190</td>
<td>$100,000</td>
<td>Miscellaneous Professional Services: consulting services for grant writing and for services related to the BART Library project</td>
</tr>
<tr>
<td>10-20-52240</td>
<td>$15,914</td>
<td>Gilman Fields JPA Payment</td>
</tr>
<tr>
<td>10-20-52120</td>
<td>$35,010</td>
<td>Financial Services: Consulting services for development of Fiscal Sustainability Plan</td>
</tr>
</tbody>
</table>
The City Clerk strives to provide exceptional service to all residents of the City of El Cerrito, the City Council, city staff and other public agencies. The primary goal is to preserve the public's trust in government by ensuring the city's legislative processes are transparent, accurate and timely; safeguarding the legislative history of the city; administering open elections; and delivering timely information and services.

The City Clerk performs all mandated functions under the United States Constitution, the Constitution of the State of California, California Government Code, California Election Code, California Administrative Code, the Public Records Act, the Political Reform Act and Fair Political Practices Regulations, the El Cerrito Municipal Code and other policies established by the City Council.

Primary roles and responsibilities for the City Clerk include:

- Meeting administration and overseeing preparation and noticing of materials for City Council, Redevelopment Agency, and Municipal Services Corporation;
- Ensuring recordation, preservation, and maintenance of the City's Legislative history and oversight of Citywide records program;
- Membership administration for City Boards, Commissions and Committees, and facilitation of staff liaison duties;
- City Election Officer - Administering impartial and ethical elections for city council candidates and city measures, ensuring regulatory compliance for initiative, referendum and recall petitions, and administering all other regulatory requirements for municipal elections; and
- City Filing Officer - for the California Fair Political Practices Commission (FPPC), responsible for noticing, reviewing and monitoring FPPC Campaign Disclosure and Statement of Economic Interests filings.

The City Clerk performs and is responsible for a variety of other administrative duties for the city including maintenance of the El Cerrito Municipal Code, public records and information requests, receiving and opening bid documents, planning city council and commission events, administration of the Oath of Office to elected officials and sworn public safety personnel, and providing administrative support to the City Council and the City Manager.

The City Clerk is supported by a Management Assistant who assists in the advancement of program automation and division goals, assists with records information management and automation, assists in facilitation and tracking of advisory body membership, assists in facilitation of department advisory body meetings preserving the City’s legislative history and participating actively in website maintenance and development.
**FY 2021-2022 HIGHLIGHTS**

Developed and administered annual training to advisory body members on orientation and member handbook, advisory body chair/vice-chairs training on roles and responsibilities, five Brown Act refresher trainings, and quarterly staff liaison training.

Implemented and ensured compliance with expanded advisory body member training requirements including ethics, sexual harassment prevention and orientation training for over 80 members.

Facilitated and hosted West County Mayors Association meetings for six months; provided liaison support for Financial Advisory Board for nine months; managed and facilitated 29 special, regular and joint City Council meetings including ensuring accessibility and compliance with temporary legislation related to the pandemic.

By reclassifying one Administrative Clerk Specialist to a Management Assistant, expanding support to City Management including assisting with Arts and Culture Commission programs, Citywide website maintenance and ADA compliance, working to advance recordkeeping practices, supporting employee events, and general support to the Assistant City Manager.

Represented El Cerrito as a member on the Cal Cities Housing, Community & Economic Development Policy Committee and as the East Bay Region Director for City Clerks Association of California (CCAC).

**FY 2022-2023 FOCUS**

Facilitate candidate nominations and administer the November 2022 General Municipal Election in compliance with all applicable regulatory requirements.

In collaboration with Information Technology, facilitate and manage Council Chamber upgrades to increase transparency and access to public meetings.

Draft and implement an electronic signature policy to increase process efficiency and consistency, reduce paper records, and increase transparency and accessibility to records.

Focus on engaging existing technology to streamline internal processes in an effort to reduce staff time required to administer services and support.

Continue to ensure both processes and information are current and consistent with applicable regulatory requirements with regard to administration of elections, Fair Political Practices Commission regulations, and other regulatory filing requirements.

**Major Expenditures**

The following table contains general fund major expenditures in the City Clerk Division (10-40) with an increase from the previous fiscal year in the amount of $10,000 or above.

<table>
<thead>
<tr>
<th>Account</th>
<th>Amount</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>10-40-54990</td>
<td>$60,000</td>
<td>General Municipal Election - estimate for two council seats and one potential ballot measure.</td>
</tr>
</tbody>
</table>
HUMAN RESOURCES

The Human Resources Division develops, implements, supports and manages a comprehensive human resources and risk management function to ensure quality service to the organization and to the community. A variety of central services are also provided. These services are accomplished by:

- Developing and maintaining Human Resources policies to support effective and efficient operations and to maintain legal compliance with State and Federal employment laws
- Managing talent acquisition initiatives which include ensuring fair and balanced recruitment and selection processes
- Maintaining the City’s classification and compensation plans
- Leading and/or supporting the meet and confer process with employee organizations
- Providing labor relations oversight to ensure equitable and ethical treatment of the workforce and to mitigate employment risks
- Coordinating/monitoring Citywide learning and development programs and the City’s central safety program
- Maintaining personnel and related records
- Providing professional staff support to commissions and committees
- Performing the City’s risk management function including maintaining insurance coverage and processing/monitoring Workers’ Compensation and liability claims

Risk Management
The City is a member of the Municipal Pooling Authority (MPA), a Joint Powers Authority (JPA) that is both a loss control/risk management consortium and a fund-pooling mechanism for excess coverage of self-insured risks. The Division oversees this program.

<table>
<thead>
<tr>
<th>FY 2021-2022 HIGHLIGHTS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Implemented the comprehensive unblending of retiree medical premiums to eliminate the City's approximate $5 million other post employment benefits (OPEB) liability, per State Auditor Recommendation.</td>
</tr>
<tr>
<td>Issued a Classification &amp; Compensation Study Request for Proposals (RFP), per State Auditor Recommendation.</td>
</tr>
<tr>
<td>Managed successful reopening of city facilities in accordance to required regulations at the state/federal levels; maintained complex human resources/risk management processes as a result of the COVID-19 pandemic.</td>
</tr>
<tr>
<td>Developed and implemented a pilot telework program for eligible employees, supporting a healthy workplace as a part of Human Resources industry best practices.</td>
</tr>
<tr>
<td>Provided guidance to the Human Relations Commission by supporting events and initiatives such as the 2022 Dr. Martin Luther King Jr. Day Celebration to celebrate diversity and promote equity and inclusion.</td>
</tr>
</tbody>
</table>
FY 2022-2023 FOCUS

Manage and facilitate a citywide Classification & Compensation Study (dependent upon City Council approval).

Conclude final implementation efforts with Finance/IT on a position control budgeting module in the City's existing enterprise resource planning (ERP) software to streamline data access and accuracy.

Work with Departments to fill critical position vacancies in the current recruitment market using strategies that diversify candidate pools.

Update policies and procedures to align with current Human Resources best practices.

Continue to provide cost-effective employee training, health and retirement resources.

Major Expenditures

The following table contains General Fund major expenditures in the Human Resources Division (10-60) with an increase from the previous fiscal year in the amount of $10,000 or above.

<table>
<thead>
<tr>
<th>Account</th>
<th>Amount</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>10-60-54110</td>
<td>$1,253,147</td>
<td>Insurance Premiums: Citywide General Liability (previous FY - $1,074,882, adjusted in mid-year budget)</td>
</tr>
<tr>
<td>10-60-54120</td>
<td>$50,000</td>
<td>Legal Settlements/Judgements (previous FY - $341,901)</td>
</tr>
<tr>
<td>10-60-54990</td>
<td>$250,000</td>
<td>Other Administrative Services: Personnel Investigations, Labor Relations, Legal Costs (previous FY - $325,000, adjusted in mid-year budget)</td>
</tr>
</tbody>
</table>
INFORMATION TECHNOLOGY

The Information Technology Division seeks to provide and maintain information services including data, voice, video, hardware, and software to serve City residents and businesses, Departments, and City facilities. The Division works with multiple technologies to choose the appropriate solution for the City’s needs. The Division’s challenge is to work within the budget to stay current and provide solutions as technology continues to change.

The Information Technology Division performs the following tasks:

- Maximizes the use of the City’s information and telecommunications systems resources
- Assists all computer and telephone users in gaining access to the network, provides technical support, and resolves user problems
- Plans for updates and upgrades to address current and future growth needs of the information and telecommunication infrastructure
- Plans for rising productivity, projected demand, and growth of all City departments by automation, streamlining processes, and improving workflows
- Enhances the City’s customer service portal and ability to outreach to our residents using social media platforms
- Provides 24/7 on-demand webcast and live TV broadcast of City Council Meetings
- Troubleshoots and maintains the City’s HVAC, alarm, lighting, and surveillance systems

The overall goal is to provide and maintain efficient, cost-effective, and reliable information technology to serve the public in El Cerrito.

FY 2021-2022 HIGHLIGHTS

| Replaced and upgraded City Hall’s key fob system and door locks with Brivo Cloud Access Control system. |
| Continuously improved and updated Central Square’s Cloud-based online eTRAKiT portal and Community Development system. |
| Upgraded server and end-point protection with Sophos-Central Intercept X Advanced with XDR and MTR to better protect the network from external cyberattacks and from malicious software. |
| Upgraded outdated and failing network infrastructure at City Hall and other city sites. |
| Replaced and upgraded obsolete and software-incompatible computing devices. |
| Refreshed City back-end computers with a robust virtual infrastructure. |

FY 2022-2023 FOCUS

| Upgrade on-premises Laserfiche with Cloud-Based Full Service Enterprise Content Management Systems. |
| Upgrade analog work phones with Cloud-based RingCentral VoIP system by phases. |
| Upgrade Barracuda Email Protection SW to make web browsing safe, automatically remediate email threats, improve user security awareness and demonstrate PCI compliance and protect MS 365 data. |
| Implement automated and advanced solution software to address hardware and software issues remotely. |
## Major Expenditures
The following table contains general fund major expenditures in the Information Technology Division (10-70) with an increase from the previous fiscal year in the amount of $10,000 or above.

<table>
<thead>
<tr>
<th>Account</th>
<th>Amount</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>10-70-54240</td>
<td>$44,400</td>
<td>Community Development and eTRAKiT system hosting, licenses and maintenance (previous FY - $55,000, $10,600 reduction due one-time fee last FY)</td>
</tr>
<tr>
<td>10-70-54240</td>
<td>$28,700</td>
<td>GovClarity Software (previous FY - $25,500, $3,200 increase due to annual maintenance and license increase)</td>
</tr>
<tr>
<td>10-70-54240</td>
<td>$18,200</td>
<td>Microsoft 365 Subscriptions and Support (previous FY - $13,100, $5,100 increase due to migration of on-prem users to Cloud and additional licenses such as MS Visio and MS Project)</td>
</tr>
<tr>
<td>10-70-54240</td>
<td>$18,837</td>
<td>VSI Hosting Service-Park &amp; Rec Software (previous FY - $15,600, $3,237 increase due to annual maintenance and license increase)</td>
</tr>
<tr>
<td>10-70-56240</td>
<td>$23,127</td>
<td>Laserfiche (previous FY - $6,166, increase due to HW/SW upgrade from on-prem to Cloud) First Yr: $23,127.16 includes 1st year maintenance and support; and one-time fee of $9,277.16, 2nd Yr: $13,850.00. Vendor will provide server/network/firewall, SW licenses; updates/upgrades, redundancy, security, anti-virus, backup, disaster recovery, monitoring and maintenance. Latest SW version will include new functionalities such as Cloud Weblink Public Portal, Cloud Forms Portal, Cloud ScanConnect, Workflow &amp; Forms Process Automation, Integration with MS Office and many more. IT savings on HW/SW procurement (est $8,000 every 4 yrs) and staff time (est $4,800/yr) as vendor will manage the cloud system.</td>
</tr>
<tr>
<td>10-70-56420</td>
<td>$27,100</td>
<td>IBM - Meraki Network Hardware (previous FY - $27,100, same as last FY)</td>
</tr>
<tr>
<td>10-70-56420</td>
<td>$22,600</td>
<td>Dell - VXRail Hardware (previous FY - $22,600, same as last FY)</td>
</tr>
<tr>
<td>10-70-56420</td>
<td>$30,200</td>
<td>SSP - Palo Alto Firewall Hardware (previous FY - $30,200, same as last FY)</td>
</tr>
</tbody>
</table>
## City Management Department Expenditures (1020, 1040, 1060, 1070)

### General Fund (101)

<table>
<thead>
<tr>
<th>Item</th>
<th>FY 2018-19 Actual</th>
<th>FY 2019-20 Actual</th>
<th>FY 2020-21 Actual</th>
<th>FY 2021-22 Amended</th>
<th>FY 2022-23 Adopted</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personnel Services</td>
<td>$2,247,434</td>
<td>$2,295,048</td>
<td>$2,054,507</td>
<td>$1,845,147</td>
<td>$2,090,270</td>
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<tr>
<td>Purchased Professional &amp; Technical Services</td>
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<td>$150,365</td>
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<td>$349,261</td>
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<td>Purchased Property Services</td>
<td>($4,231)</td>
<td>$101</td>
<td>$5,906</td>
<td>$1,015</td>
<td>$1,015</td>
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<tr>
<td>Other Purchased Services</td>
<td>$886,907</td>
<td>$1,113,194</td>
<td>$1,090,221</td>
<td>$2,033,881</td>
<td>$1,864,731</td>
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<tr>
<td>Supplies</td>
<td>$49,146</td>
<td>$70,208</td>
<td>$20,219</td>
<td>$37,060</td>
<td>$9,611</td>
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<tr>
<td>Property &amp; Capital</td>
<td>$62,932</td>
<td>$226,024</td>
<td>$44,541</td>
<td>$92,102</td>
<td>$95,497</td>
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<tr>
<td><strong>Total Expenditures</strong></td>
<td><strong>$3,684,157</strong></td>
<td><strong>$4,073,895</strong></td>
<td><strong>$3,365,759</strong></td>
<td><strong>$4,294,456</strong></td>
<td><strong>$4,410,385</strong></td>
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</table>

### Public Art Fund (213)

<table>
<thead>
<tr>
<th>Item</th>
<th>FY 2018-19 Actual</th>
<th>FY 2019-20 Actual</th>
<th>FY 2020-21 Actual</th>
<th>FY 2021-22 Amended</th>
<th>FY 2022-23 Adopted</th>
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<tr>
<td>Personnel Services</td>
<td>$57</td>
<td>$562</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
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<tr>
<td>Purchased Professional &amp; Technical Services</td>
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<td>$11,627</td>
<td>$9,925</td>
<td>$100,000</td>
<td>$100,000</td>
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<tr>
<td>Other Purchased Services</td>
<td>$5,594</td>
<td>$11,268</td>
<td>$1,000</td>
<td>$0</td>
<td>$0</td>
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<tr>
<td><strong>Total Expenditures</strong></td>
<td><strong>$7,984</strong></td>
<td><strong>$23,457</strong></td>
<td><strong>$10,925</strong></td>
<td><strong>$100,000</strong></td>
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### Grants Fund (221)

<table>
<thead>
<tr>
<th>Item</th>
<th>FY 2018-19 Actual</th>
<th>FY 2019-20 Actual</th>
<th>FY 2020-21 Actual</th>
<th>FY 2021-22 Amended</th>
<th>FY 2022-23 Adopted</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personnel Services</td>
<td>$1,663</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td><strong>$1,663</strong></td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
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</table>

### Integrated Waste Management Fund (501)

<table>
<thead>
<tr>
<th>Item</th>
<th>FY 2018-19 Actual</th>
<th>FY 2019-20 Actual</th>
<th>FY 2020-21 Actual</th>
<th>FY 2021-22 Amended</th>
<th>FY 2022-23 Adopted</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personnel Services</td>
<td>$95,693</td>
<td>$84,594</td>
<td>$78,415</td>
<td>$78,510</td>
<td>$89,139</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td><strong>$95,693</strong></td>
<td><strong>$84,594</strong></td>
<td><strong>$78,415</strong></td>
<td><strong>$78,510</strong></td>
<td><strong>$89,139</strong></td>
</tr>
</tbody>
</table>

### City Management Department Revenues

#### General Fund (101)

<table>
<thead>
<tr>
<th>Item</th>
<th>FY 2018-19 Actual</th>
<th>FY 2019-20 Actual</th>
<th>FY 2020-21 Actual</th>
<th>FY 2021-22 Amended</th>
<th>FY 2022-23 Adopted</th>
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<tbody>
<tr>
<td>Use of Money and Property</td>
<td>$600</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Charges for Services</td>
<td>$20,480</td>
<td>$17,941</td>
<td>$4,094</td>
<td>$0</td>
<td>$2,900</td>
</tr>
<tr>
<td>Other Revenue</td>
<td>$0</td>
<td>$350</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td><strong>$21,080</strong></td>
<td><strong>$18,291</strong></td>
<td><strong>$4,094</strong></td>
<td>$0</td>
<td><strong>$2,900</strong></td>
</tr>
</tbody>
</table>

#### Public Art Fund (213)

<table>
<thead>
<tr>
<th>Item</th>
<th>FY 2018-19 Actual</th>
<th>FY 2019-20 Actual</th>
<th>FY 2020-21 Actual</th>
<th>FY 2021-22 Amended</th>
<th>FY 2022-23 Adopted</th>
</tr>
</thead>
<tbody>
<tr>
<td>Charges for Services</td>
<td>$0</td>
<td>$3,492</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td><strong>$0</strong></td>
<td><strong>$3,492</strong></td>
<td><strong>$0</strong></td>
<td><strong>$0</strong></td>
<td><strong>$0</strong></td>
</tr>
</tbody>
</table>

### TOTAL DEPARTMENT EXPENDITURES

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Total</strong></td>
<td><strong>$3,789,497</strong></td>
<td><strong>$4,181,947</strong></td>
<td><strong>$3,455,100</strong></td>
<td><strong>$4,472,966</strong></td>
<td><strong>$4,599,524</strong></td>
</tr>
</tbody>
</table>

### TOTAL DEPARTMENT REVENUES

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
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<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Total</strong></td>
<td><strong>$21,080</strong></td>
<td><strong>$21,783</strong></td>
<td><strong>$4,094</strong></td>
<td>$0</td>
<td><strong>$2,900</strong></td>
</tr>
</tbody>
</table>
### City Council Expenditures (1010)

<table>
<thead>
<tr>
<th></th>
<th>FY 2018-19 Actual</th>
<th>FY 2019-20 Actual</th>
<th>FY 2020-21 Actual</th>
<th>FY 2021-22 Amended</th>
<th>FY 2022-23 Adopted</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>General Fund (101)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Personnel Services</td>
<td>$34,715</td>
<td>$35,660</td>
<td>$33,700</td>
<td>$32,212</td>
<td>$39,504</td>
</tr>
<tr>
<td>Purchased Professional &amp;</td>
<td>$119,812</td>
<td>$91,002</td>
<td>$92,977</td>
<td>$8,425</td>
<td>$7,850</td>
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<tr>
<td>Technical Services</td>
<td></td>
<td></td>
<td></td>
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<td></td>
</tr>
<tr>
<td>Other Purchased Services</td>
<td>$39,055</td>
<td>$31,545</td>
<td>$31,410</td>
<td>$55,897</td>
<td>$80,130</td>
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<tr>
<td>Supplies</td>
<td>$1,880</td>
<td>$1,286</td>
<td>$541</td>
<td>$600</td>
<td>$980</td>
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<tr>
<td>Office Equipment</td>
<td>$0</td>
<td>$0</td>
<td>$3,526</td>
<td>$0</td>
<td>$550</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>$195,462</td>
<td>$159,493</td>
<td>$162,153</td>
<td>$97,134</td>
<td>$129,014</td>
</tr>
</tbody>
</table>

### City Council Revenues

<table>
<thead>
<tr>
<th></th>
<th>FY 2018-19 Actual</th>
<th>FY 2019-20 Actual</th>
<th>FY 2020-21 Actual</th>
<th>FY 2021-22 Amended</th>
<th>FY 2022-23 Adopted</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>General Fund (101)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Charges for Services</td>
<td>$0</td>
<td>$4,890</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>$0</td>
<td>$4,890</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
</tbody>
</table>

**TOTAL DEPARTMENT EXPENDITURES**

<table>
<thead>
<tr>
<th>FY 2018-19 Actual</th>
<th>FY 2019-20 Actual</th>
<th>FY 2020-21 Actual</th>
<th>FY 2021-22 Amended</th>
<th>FY 2022-23 Adopted</th>
</tr>
</thead>
<tbody>
<tr>
<td>$195,462</td>
<td>$159,493</td>
<td>$162,153</td>
<td>$97,134</td>
<td>$129,014</td>
</tr>
</tbody>
</table>

**TOTAL DEPARTMENT REVENUES**

<table>
<thead>
<tr>
<th>FY 2018-19 Actual</th>
<th>FY 2019-20 Actual</th>
<th>FY 2020-21 Actual</th>
<th>FY 2021-22 Amended</th>
<th>FY 2022-23 Adopted</th>
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</thead>
<tbody>
<tr>
<td>$0</td>
<td>$4,890</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
</tbody>
</table>

### City Attorney Expenditures (1030)

<table>
<thead>
<tr>
<th></th>
<th>FY 2018-19 Actual</th>
<th>FY 2019-20 Actual</th>
<th>FY 2020-21 Actual</th>
<th>FY 2021-22 Amended</th>
<th>FY 2022-23 Adopted</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>General Fund (101)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Purchased Professional &amp;</td>
<td>$519,482</td>
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<td>$318,270</td>
<td>$318,270</td>
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<tr>
<td>Technical Services</td>
<td></td>
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</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>$519,482</td>
<td>$334,216</td>
<td>$250,543</td>
<td>$318,270</td>
<td>$318,270</td>
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# CITY MANAGEMENT BUDGET DETAIL

<table>
<thead>
<tr>
<th>Account Number</th>
<th>Account Description</th>
<th>FY2018-19 Actual</th>
<th>FY2019-20 Actual</th>
<th>FY2020-21 Actual</th>
<th>FY2021-22 Amended</th>
<th>FY2022-23 Adopted</th>
</tr>
</thead>
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<tr>
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<td></td>
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</tr>
<tr>
<td><strong>Fund:</strong></td>
<td>101 - General Fund</td>
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</tr>
<tr>
<td><strong>Department:</strong></td>
<td>10 - Administration</td>
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<tr>
<td><strong>Division:</strong></td>
<td>40 - City Clerk</td>
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</tr>
<tr>
<td>4400-Use of Prp - Use of Money and Property</td>
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<tr>
<td>44220</td>
<td>Rentals-Facilities</td>
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<tr>
<td>4600-Charges - Charges for Services</td>
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<tr>
<td>46520</td>
<td>Program Fees</td>
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<td>46523</td>
<td>Passport Fees</td>
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<tr>
<td></td>
<td>Division Total: 40 - City Clerk</td>
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</tr>
<tr>
<td></td>
<td>Division: 60 - Human Resources</td>
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<td>4600-Charges - Charges for Services</td>
<td></td>
<td></td>
<td></td>
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<td></td>
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</tr>
<tr>
<td>46520</td>
<td>Program Fees</td>
<td>$0</td>
<td>$15</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td></td>
<td>Account Classification Total: 4600-Charges - Charges for Services</td>
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<td>$15</td>
<td>$0</td>
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<td>$0</td>
</tr>
<tr>
<td>4800-Oth Revenu - Other Revenue</td>
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<tr>
<td>48120</td>
<td>Contributions &amp; Donations</td>
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Account Classification Total: 5200-Prof Svcs - Purchased Professional & Technical Services
5300-Prop Svcs - Purchased Property Services
5400-Other Svcs - Other Purchased Services
5500-Supplies - Supplies
5600-Prop & Cap - Property & Capital

Division Total: 60 - Human Resources
Division: 70 - Information Systems Div
5100-Persn - Personnel
51237    Allowances & Other Benefits

Account Classification Total: 5100-Persn - Personnel
5200-Prof Svcs - Purchased Professional & Technical Services
52110    Collect & Admin Services  $11,328  $0  $0  $0  $0
52190    Miscellaneous Prof Svcs  $5,538  $5,768  $0  $0  $0
52230    Other Technical Services  $2,962  $44,753  $673  $15,800  $15,800
54250    Hardware Maintenance & Support  $10,072  $6,012  $49,346  $15,200  $15,200

Account Classification Total: 5200-Prof Svcs - Purchased Professional & Technical Services
5300-Prop Svcs - Purchased Property Services
53250    Vehicle & Equip Maint Svc  $302  $0  $134  $515  $515
53290    Miscellaneous R&M Svcs  $0  $0  $0  $500  $500

Account Classification Total: 5300-Prop Svcs - Purchased Property Services
5400-Other Svcs - Other Purchased Services
54210    Telephone Expenses  $1,768  $1,360  $511  $400  $400
54220    Mobile/Wireless Expenses  $3,453  $5,112  $5,005  $3,745  $3,745
54230    Internet Services  $6,206  $16,255  $18,600  $19,906  $19,906
54240    Software Licenses & Maintenance  $104,671  $80,854  $173,077  $131,600  $185,000
54610    Travel & Training  $133  $63  $0  $0  $0

Account Classification Total: 5400-Other Svcs - Other Purchased Services
5500-Supplies - Supplies
55110    General Office Supplies  $40  $0  $0  $500  $500
55130    Photocopying Charges  $90  $75  $0  $0  $0
55210    Fuel  $254  $256  $269  $0  $0
55290    Other Operating Supplies  $0  $0  $200  $0  $0

Account Classification Total: 5500-Supplies - Supplies
5600-Prop & Cap - Property & Capital
56410    Office Equipment <$10K  $28,562  $23,880  $10,505  $0  $0
56420    Office Equipment >$10K  $26,547  $196,547  $26,547  $84,100  $84,100

Account Classification Total: 5600-Prop & Cap - Property & Capital
5800-Financing - Financing Costs
58110    Principal Payments  $0  $41,291  $18,478  $0  $0
58120    Interest Payments  $0  $0  $4,073  $0  $0

Account Classification Total: 5800-Financing - Financing Costs
Division Total: 70 - Information Systems Div
Department Total: 10 - Administration
EXPENSES Total
Fund REVENUE  Total: 101 - General Fund
Fund EXPENSE  Total: 101 - General Fund
Fund Total: 101 - General Fund
Fund: 213 - Public Art Fund
REVENUES
Department: 10 - Administration
Division: 20 - City Manager
4600-Charges - Charges for Services
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Department: 10 - Administration
Division: 20 - City Manager

5100-Persn - Personnel

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5200-Prof Svcs - Purchased Professional & Technical Services

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5400-Other Svcs - Other Purchased Services

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Division Total: 20 - City Manager
Department Total: 10 - Administration

EXPENSES Total

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Fund: 221 - Grants

EXPENSES

Department: 10 - Administration
Division: 20 - City Manager

5100-Persn - Personnel

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Division Total: 20 - City Manager
Department Total: 10 - Administration

EXPENSES Total

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## EXPENSES

**Fund:** 501 - Integrated Waste Mgmt

**Department:** 10 - Administration

**Division:** 20 - City Manager

### 5100-Persn - Personnel

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**Account Classification Total:** 5100-Persn - Personnel

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<td>$84,594</td>
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<tr>
<td>$78,510</td>
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</table>

<table>
<thead>
<tr>
<th>Department Total: 10 - Administration</th>
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<tbody>
<tr>
<td>$95,693</td>
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<tr>
<td>$84,594</td>
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<tr>
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<table>
<thead>
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<th>EXPENSES Total</th>
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<tbody>
<tr>
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**Fund REVENUE Total: 501 - Integrated Waste Mgmt**

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**Fund EXPENSE Total: 501 - Integrated Waste Mgmt**

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<td>$(78,415)</td>
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**Fund Total: 501 - Integrated Waste Mgmt**

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<table>
<thead>
<tr>
<th>EXPENSE GRAND Totals:</th>
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SECTION 4: COMMUNITY DEVELOPMENT DEPARTMENT

The Community Development Department’s mission is to deliver services and programs that ensure a safe, livable and resilient built environment that supports a high and equitable quality of life in El Cerrito for all residents, businesses and visitors. The Department achieves this mission through conducting and providing current and advanced planning, building services, neighborhood preservation (code enforcement), affordable housing and economic development programs.

DEPARTMENT OVERVIEW

The Community Development Department serves the community by providing current and advanced Planning, Building, Neighborhood Preservation/Code Enforcement and Affordable Housing services. The Department strives to maintain and enhance the City as a healthy, attractive, and resilient community for all residents, businesses and visitors. To attain these goals, the Department’s primary responsibilities are to:

- Implement and help develop the vision of the City Council and residents of El Cerrito through implementing existing plans and policies and leading the ongoing development and implementation of the General Plan, Specific Plans, and other focused and long-range comprehensive planning documents
- Monitor and assure compliance with other regional and State policies
- Ensure the creation and maintenance of an attractive, safe community with a high quality, balanced and appropriate mix of land uses and amenities
- Produce, protect and preserve housing at all income levels across a diversity of household types
- Manage the City’s Affordable Housing Trust fund and assist affordable housing developers to secure funds for affordable housing development
- Enhance the existing built environment by supporting and encouraging investment in our homes, neighborhoods, businesses and public places in a safe and efficient manner
- Provide programs that are inclusive and engage, involve and educate the community
- Collaborate with other departments, regional agencies and the private sector to leverage resources and assure that programs and projects are consistent with the City’s vision, mission and adopted Plans
- Identify and pursue projects, policies and programs that improve the overall social and economic vitality of El Cerrito
- Provide customer-friendly, responsive, efficient, collaborative and accurate services to all
Organizational Structure
The Community Development Department includes Current and Advanced Planning, Building Services, Affordable Housing, Neighborhood Preservation/Code Enforcement (including the Residential Rental Inspection Program). In FY 2020, the Department took over administration and issuance of Business Licenses and parking permits as well as the newly established Rent Registry program. In Fiscal Year 2022, the Administrative Analyst position was reclassified into a Senior Program Manager position, to reflect that added housing, administrative and economic development work required of the position. Also, in Fiscal Year 22, City Council authorized recruitment of a second Senior Program Manager position to oversee emerging sustainable transportation needs of the City, including developing an on-street paid parking program and management of the City's residential parking permit program, and furthering deployment of electric vehicle charging and shared/micro mobility programs.

The Department's operational budget is largely supported by fees (approximately 70% of its expenses) and strives to obtain grants for special projects and advanced planning that furthers the City's goals. The Department provides staff to the City's Planning Commission, Design Review Board, and Economic Development Committee.

Chart 4-1 shows the organizational structure of the Department:

Position Listing
Table 4-1 shows the position listing for the Department. The listing reflects the reclassification of the Management Analyst to Senior Program Manager - Housing/Economic Development and the addition of the Senior Program Manager - Transportation, both approved in FY 2021-22.
<table>
<thead>
<tr>
<th>COMMUNITY DEVELOPMENT DEPARTMENT</th>
<th>FY 2018-19</th>
<th>FY 2019-20</th>
<th>FY 2020-21</th>
<th>FY 2021-22</th>
<th>FY 2022-23</th>
</tr>
</thead>
<tbody>
<tr>
<td>Management Analyst (Economic Dev)</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Management Analyst III (Affordable Housing)</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>0</td>
</tr>
<tr>
<td>Management Assistant (All Programs)</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Neighborhood Preservation Officer (Code Enforcement/Residential Rental Inspection)</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Building Inspector I-III</td>
<td>1</td>
<td>2</td>
<td>2</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Building Inspector III</td>
<td>1</td>
<td>0</td>
<td>0</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Building Official</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Building Plan Checker II</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Community Development Director</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Planning Manager</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Permit Technician I-II</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Permit Technician III</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Assistant/Associate Planner</td>
<td>0</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Senior Planner</td>
<td>2</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Senior Program Manager (Housing/Econ Dev, Transportation)</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>2</td>
</tr>
<tr>
<td>Administrative Clerk Specialist (Parking Permits, Business License, Rent Registry)</td>
<td>0</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td><strong>COMMUNITY DEVELOPMENT TOTAL</strong></td>
<td><strong>14</strong></td>
<td><strong>15</strong></td>
<td><strong>15</strong></td>
<td><strong>14</strong></td>
<td><strong>15</strong></td>
</tr>
</tbody>
</table>

**FY 2021-2022 HIGHLIGHTS**

- Advanced production of housing and new business openings through **issuing certificates of occupancy** to El Dorado Townhomes (29 units), Credence (32 units), Mayfair (156 units), Foot Locker/Kids Foot Locker and Harbor Freight and Tools and completing review and issuing permits for 1715 Elm Street (14 units), 601 Lexington (6 units), and 23 ADUs. Two additional mixed-use (commercial and residential) projects received their **planning entitlements** at 6501 Fairmount (45 units) and 6115 Potrero (63 units).

- Facilitated the opening of the first cannabis business in August 2021 and completed design review and initial building permit review for the second permitted cannabis business, anticipated to open Summer/Fall 2022.

- Solicited vendors, entered into contract for, and initiated grant-funded 2023-2031 Housing Element and Soft Story Inventory

- Participated in and held numerous public meetings and community engagement activities related to the **Berkeley El Cerrito Corridor Access Plan** (BECCAP) and other pre-entitlement access and planning coordination with the selected development team for El Cerrito Plaza BART project

- Secured $26M Affordable Housing Sustainable Communities (AHSC) grant for development of Mayfair Affordable and continue to seek additional needed funds.

- Improved customer service and efficiency by completing roll out of digital portals to modernize and streamline permit and inspection processes facilitating the ability to receive applications for and issue "contactless" permits.
<table>
<thead>
<tr>
<th>FY 2022-2023 FOCUS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Partner with BRIDGE Affordable Housing to secure remaining funding to develop 67-72 units of affordable housing at Mayfair Station.</td>
</tr>
<tr>
<td>Complete underway advanced planning efforts, including the <em>Housing Element, San Pablo Avenue Specific Plan Update,</em> and <em>Soft Story Inventory</em> and initiate and complete the required <em>Safety Element</em> and possible <em>Environmental Justice Element.</em></td>
</tr>
<tr>
<td>Launch business attraction materials and help attract high quality businesses to fill new commercial spaces and partner with existing property owners to also attract high-quality businesses.</td>
</tr>
<tr>
<td>Continue integration of software systems to be more cost effective, streamlined and identify delinquent residential rental business licenses and streamline residential rental inspection process.</td>
</tr>
<tr>
<td>Partner with BART, BART's development team, and the public to continue public engagement and planning for the development of housing and public spaces at the El Cerrito Plaza BART Transit Oriented Development, including planning for an on-street paid parking program and a possible public library.</td>
</tr>
<tr>
<td>Fill staff vacancies and continue accelerated effort to catalog, scan, and destroy paper files in compliance with the City's records retention schedule and to make materials increasingly available digitally.</td>
</tr>
</tbody>
</table>
## Community Development Department Expenditures (4010, 4030, 4040, 6020)

### All Funds

<table>
<thead>
<tr>
<th></th>
<th>FY 2018-19 Actual</th>
<th>FY 2018-19 Actual</th>
<th>FY 2019-20 Actual</th>
<th>FY 2020-21 Adopted</th>
<th>FY 2021-22 Adopted</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>General Fund (101)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Personnel Services</td>
<td>$1,710,878</td>
<td>$1,948,501</td>
<td>$1,764,480</td>
<td>$1,939,827</td>
<td>$2,405,256</td>
</tr>
<tr>
<td>Purchased Professional &amp; Technical Services</td>
<td>$733,496</td>
<td>$484,904</td>
<td>$640,979</td>
<td>$1,202,763</td>
<td>$627,000</td>
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<tr>
<td>Purchased Property Services</td>
<td>$2,255</td>
<td>$10,505</td>
<td>$9,240</td>
<td>$11,700</td>
<td>$4,500</td>
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<tr>
<td>Other Purchased Services</td>
<td>$53,580</td>
<td>$36,593</td>
<td>$29,496</td>
<td>$43,682</td>
<td>$55,146</td>
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<tr>
<td>Supplies</td>
<td>$14,037</td>
<td>$10,763</td>
<td>$6,756</td>
<td>$17,709</td>
<td>$24,727</td>
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<tr>
<td>Property &amp; Capital</td>
<td>$7,852</td>
<td>$14,258</td>
<td>$9,240</td>
<td>$11,700</td>
<td>$14,500</td>
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<tr>
<td>Financing Costs</td>
<td>$0</td>
<td>(44)</td>
<td>$62,567</td>
<td>$50,000</td>
<td>$50,000</td>
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<tr>
<td><strong>Total Expenditures</strong></td>
<td>$2,522,098</td>
<td>$2,505,481</td>
<td>$2,532,671</td>
<td>$3,273,257</td>
<td>$3,181,129</td>
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### Grants Fund (221)

<table>
<thead>
<tr>
<th></th>
<th>FY 2018-19 Actual</th>
<th>FY 2018-19 Actual</th>
<th>FY 2019-20 Actual</th>
<th>FY 2020-21 Adopted</th>
<th>FY 2021-22 Adopted</th>
</tr>
</thead>
<tbody>
<tr>
<td>Purchased Professional &amp; Technical Services</td>
<td>($11,073)</td>
<td>$52,257</td>
<td>$79,161</td>
<td>$395,511</td>
<td>$395,511</td>
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<tr>
<td>Other Purchased Services</td>
<td>$0</td>
<td>$38</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Supplies</td>
<td>$846</td>
<td>$433</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Property &amp; Capital</td>
<td>$0</td>
<td>$0</td>
<td>$2,707</td>
<td>$0</td>
<td>$0</td>
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<tr>
<td><strong>Total Expenditures</strong></td>
<td>($10,227)</td>
<td>$52,727</td>
<td>$81,868</td>
<td>$395,511</td>
<td>$395,511</td>
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</table>

### Municipal Services (230)

<table>
<thead>
<tr>
<th></th>
<th>FY 2018-19 Actual</th>
<th>FY 2018-19 Actual</th>
<th>FY 2019-20 Actual</th>
<th>FY 2020-21 Adopted</th>
<th>FY 2021-22 Adopted</th>
</tr>
</thead>
<tbody>
<tr>
<td>Purchased Professional &amp; Technical Services</td>
<td>$45</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Purchased Property Services</td>
<td>$1,201</td>
<td>$549</td>
<td>$615</td>
<td>$0</td>
<td>$0</td>
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<tr>
<td>Other Purchased Services</td>
<td>$0</td>
<td>$0</td>
<td>$774</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Property &amp; Capital</td>
<td>($1,420,347)</td>
<td>$0</td>
<td>$352,297</td>
<td>$0</td>
<td>$0</td>
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<tr>
<td>Other Financing Uses</td>
<td>$4,660,000</td>
<td>$0</td>
<td>$350,000</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>$3,240,899</td>
<td>$549</td>
<td>$703,686</td>
<td>$0</td>
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</table>

### City LMI Housing Fund (232)

<table>
<thead>
<tr>
<th></th>
<th>FY 2018-19 Actual</th>
<th>FY 2018-19 Actual</th>
<th>FY 2019-20 Actual</th>
<th>FY 2020-21 Adopted</th>
<th>FY 2021-22 Adopted</th>
</tr>
</thead>
<tbody>
<tr>
<td>Purchased Professional &amp; Technical Services</td>
<td>$1,265</td>
<td>$5,815</td>
<td>$12,513</td>
<td>$41,200</td>
<td>$41,200</td>
</tr>
<tr>
<td>Purchased Property Services</td>
<td>$8,281</td>
<td>$10,142</td>
<td>$2,133</td>
<td>$10,000</td>
<td>$10,000</td>
</tr>
<tr>
<td>Other Purchased Services</td>
<td>$282</td>
<td>$281</td>
<td>$706</td>
<td>$798</td>
<td>$798</td>
</tr>
<tr>
<td>Supplies</td>
<td>$846</td>
<td>$433</td>
<td>$0</td>
<td>$1,030</td>
<td>$1,030</td>
</tr>
<tr>
<td>Other Financing Uses</td>
<td>$0</td>
<td>$1,210</td>
<td>$0</td>
<td>$154,500</td>
<td>$154,500</td>
</tr>
<tr>
<td></td>
<td>FY 2018-19 Actual</td>
<td>FY 2018-19 Actual</td>
<td>FY 2019-20 Actual</td>
<td>FY 2020-21 Adopted</td>
<td>FY 2021-22 Adopted</td>
</tr>
<tr>
<td>----------------------</td>
<td>------------------</td>
<td>------------------</td>
<td>------------------</td>
<td>--------------------</td>
<td>--------------------</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>$10,675</td>
<td>$17,881</td>
<td>$15,353</td>
<td>$207,528</td>
<td>$207,528</td>
</tr>
<tr>
<td><strong>Community Development Department Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Property and Other Taxes</td>
<td>$1,935</td>
<td>$2,811</td>
<td>$480</td>
<td>$1,500</td>
<td>$1,500</td>
</tr>
<tr>
<td>Licenses &amp; Permits</td>
<td>$772,364</td>
<td>$779,670</td>
<td>$647,135</td>
<td>$1,132,600</td>
<td>$887,864</td>
</tr>
<tr>
<td>Intergovernmental Revenues</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Use of Money &amp; Property</td>
<td>$571</td>
<td>$140</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Charges for Services</td>
<td>$1,050,428</td>
<td>$1,008,100</td>
<td>$1,040,871</td>
<td>$1,207,500</td>
<td>$1,022,850</td>
</tr>
<tr>
<td>Other Revenue</td>
<td>$147,465</td>
<td>$50,250</td>
<td>$67,785</td>
<td>$25,000</td>
<td>$0</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>$1,972,762</td>
<td>$1,840,971</td>
<td>$1,756,270</td>
<td>$2,366,600</td>
<td>$1,912,214</td>
</tr>
<tr>
<td>Intergovernmental Revenues</td>
<td>$192,666</td>
<td>$0</td>
<td>$5,703</td>
<td>$395,511</td>
<td>$395,511</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>$192,666</td>
<td>$0</td>
<td>$5,703</td>
<td>$395,511</td>
<td>$395,511</td>
</tr>
<tr>
<td>Use of Money &amp; Property</td>
<td>$25,054</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>$25,054</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td><strong>City LMI Housing Fund (232)</strong></td>
<td>FY 2018-19 Actual</td>
<td>FY 2018-19 Actual</td>
<td>FY 2019-20 Actual</td>
<td>FY 2020-21 Adopted</td>
<td>FY 2021-22 Adopted</td>
</tr>
<tr>
<td>Use of Money &amp; Property</td>
<td>$74,829</td>
<td>$101,918</td>
<td>$47,132</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Other Revenue</td>
<td>$0</td>
<td>$0</td>
<td>$219</td>
<td>$164,800</td>
<td>$164,800</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>$74,829</td>
<td>$101,918</td>
<td>$47,351</td>
<td>$164,800</td>
<td>$164,800</td>
</tr>
<tr>
<td><strong>TOTAL DEPARTMENT EXPENDITURES</strong></td>
<td>$5,763,445</td>
<td>$2,576,638</td>
<td>$3,333,577</td>
<td>$3,876,296</td>
<td>$3,784,168</td>
</tr>
<tr>
<td><strong>TOTAL DEPARTMENT REVENUES</strong></td>
<td>$2,265,311</td>
<td>$1,942,889</td>
<td>$1,809,324</td>
<td>$2,926,911</td>
<td>$2,472,525</td>
</tr>
</tbody>
</table>
Revenue Assumptions
The following provides general fund revenue assumptions for projections over $50,000 in the Department’s budget. This includes the Economic Development Division (40-10), Planning Division (40-30), and Building Services Division (40-40).

<table>
<thead>
<tr>
<th>Account</th>
<th>Amount</th>
<th>Description of assumptions</th>
</tr>
</thead>
<tbody>
<tr>
<td>40-10-46520</td>
<td>$145,000</td>
<td>Program Fees including Rent Registry, Parking Permits, Credit Cards, Cannabis Administration fees</td>
</tr>
<tr>
<td>40-10-46930</td>
<td>$90,000</td>
<td>Business License Admin Fee: Based on historic amount collected. Amount set in the Master Fee Schedule.</td>
</tr>
<tr>
<td>40-30-46010</td>
<td>$125,000</td>
<td>Plan Check fees: Based on actual; conservative. Higher with major projects submitted. Planning receives 20% of Bldg Permit cost as Plan Check fees.</td>
</tr>
<tr>
<td>40-30-46520</td>
<td>$182,000</td>
<td>Development entitlements</td>
</tr>
<tr>
<td>40-40-42210</td>
<td>$750,000</td>
<td>Building Permits: Conservative estimate.</td>
</tr>
<tr>
<td>40-40-46010</td>
<td>$405,000</td>
<td>Plan Check Fees: Conservative estimate.</td>
</tr>
</tbody>
</table>

Major Expenditures
The following table contains general fund major expenditures in the Department with an increase from the previous fiscal year in the amount of $10,000 or above. This includes the Economic Development Division (40-10), Planning Division (40-30), and Building Services Division (40-40).

<table>
<thead>
<tr>
<th>Account</th>
<th>Amount</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>40-10-52190</td>
<td>$30,000</td>
<td>Represents technical and specialized support to support economic development, library planning, parking studies and affordable housing. (No change)</td>
</tr>
<tr>
<td>40-10-52230</td>
<td>$28,000</td>
<td>Includes Parking Permit, Rent Registry, Business License database costs.</td>
</tr>
<tr>
<td>40-30-52190</td>
<td>$60,000</td>
<td>Miscellaneous Professional Services, to provide Temporary Staff and specialized professional planning services</td>
</tr>
<tr>
<td>40-40-52130</td>
<td>$155,000</td>
<td>Architect/Engineering support for Plan Check services for smaller projects that exceed in-house capacity.</td>
</tr>
<tr>
<td>40-40-52190</td>
<td>$300,000</td>
<td>Temporary Building Inspectors: Commercial Inspector and Backup Inspector for jobs that are underway and additional volume; temp staff as necessary.</td>
</tr>
<tr>
<td>40-40-52230</td>
<td>$10,000</td>
<td>Other Technical Service: backlog cataloguing and scanning plans to Laserfiche.</td>
</tr>
</tbody>
</table>
## COMMUNITY DEVELOPMENT DEPARTMENT BUDGET DETAIL

### Fund: 101 - General Fund

#### REVENUES

**Department:** 40 - Community Development

**Division:** 10 - Comm Dev-Econ Developmt

**Account Classification Total: 4600-Charges - Charges for Services**

<table>
<thead>
<tr>
<th>Account Number</th>
<th>Account Description</th>
<th>FY2018-19 Actual</th>
<th>FY2019-20 Actual</th>
<th>FY2020-21 Actual</th>
<th>FY2021-22 Amended</th>
<th>FY2022-23 Adopted</th>
</tr>
</thead>
<tbody>
<tr>
<td>46520</td>
<td>Program Fees</td>
<td>$26,022</td>
<td>$161,724</td>
<td>$114,119</td>
<td>$144,200</td>
<td>$145,000</td>
</tr>
<tr>
<td>46520</td>
<td>Business License Admin</td>
<td>$0</td>
<td>$0</td>
<td>$89,589</td>
<td>$77,250</td>
<td>$90,000</td>
</tr>
<tr>
<td></td>
<td></td>
<td>$26,022</td>
<td>$161,724</td>
<td>$203,708</td>
<td>$221,450</td>
<td>$235,000</td>
</tr>
</tbody>
</table>

**Account Classification Total: 4800-Oth Revenu - Other Revenue**

<table>
<thead>
<tr>
<th>Account Number</th>
<th>Account Description</th>
<th>FY2018-19 Actual</th>
<th>FY2019-20 Actual</th>
<th>FY2020-21 Actual</th>
<th>FY2021-22 Amended</th>
<th>FY2022-23 Adopted</th>
</tr>
</thead>
<tbody>
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<td>48990</td>
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**Division Total: 10 - Comm Dev-Econ Developmt**

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**Division: 30 - Comm Dev-Planning**

**Account Classification Total: 4600-Charges - Charges for Services**

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**Account Classification Total: 4800-Oth Revenu - Other Revenue**

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**Division Total: 30 - Comm Dev-Planning**

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**Division: 40 - Comm Dev-Building Svcs**

**Account Classification Total: 4000-Taxes - Property and Other Taxes**

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**Account Classification Total: 4200-Lic & Perm - Licenses & Permits**

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### Account Classification Total: 4600-Charges - Charges for Services

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### Account Classification Total: 4800-Oth Revenu - Other Revenue

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### Division Total: 40 - Comm Dev-Building Svcs

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### REVENUES Total

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### EXPENSES

#### Department: 40 - Community Development

#### Division: 10 - Comm Dev-Econ Developmt

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### Account Classification Total: 5100-Persn - Personnel

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#### 5200-Prof Svcs - Purchased Professional & Technical Services

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### Account Classification Total: 5200-Prof Svcs - Purchased Professional & Technical Services

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### 5400-Other Svcs - Other Purchased Services

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### Account Classification Total: 5500-Supplies - Supplies

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### 5600-Prop & Cap - Property & Capital

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<tr>
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Division Total: 10 - Comm Dev-Econ Developmt

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<td><strong>$465,870</strong></td>
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Division: 30 - Comm Dev-Planning

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<thead>
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### 5100-Persn - Personnel

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<td>PERS Contributions</td>
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<td>PERS UAL</td>
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<td>FiCA/Medicare</td>
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<tr>
<td>Medical Benefits</td>
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<td>Life &amp; LTD Insurance</td>
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<tr>
<td>Workers Compensation Premiums</td>
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<td>Overtime Pay</td>
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<td>Special Pay</td>
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<td>One-Time Payouts</td>
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<td>Allowances &amp; Other Benefits</td>
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Account Classification Total: 5100-Persn - Personnel

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<tr>
<td><strong>$495,277</strong></td>
<td><strong>$516,711</strong></td>
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### 5200-Prof Svcs - Purchased Professional & Technical Services

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<th>Account Classification</th>
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<tbody>
<tr>
<td>Miscellaneous Prof Svcs</td>
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<tr>
<td>Temp Staff in City Hall</td>
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<tr>
<td>Other Technical Services</td>
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<tr>
<td>Miscellaneous Services</td>
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Account Classification Total: 5200-Prof Svcs - Purchased Professional & Technical Services

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<tr>
<td><strong>$125,510</strong></td>
<td><strong>$69,070</strong></td>
<td><strong>$7,063</strong></td>
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### 5400-Other Svcs - Other Purchased Services

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<th>Account Classification</th>
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<tbody>
<tr>
<td>Telephone Expenses</td>
<td><strong>$827</strong></td>
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<tr>
<td>Mobile/Wireless Expenses</td>
<td><strong>$905</strong></td>
</tr>
<tr>
<td>Software Licenses &amp; Maintenance</td>
<td><strong>$136</strong></td>
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<tr>
<td>Legal Notices &amp; Advertise</td>
<td><strong>$8,837</strong></td>
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<td>Printing &amp; Binding</td>
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<td>Travel &amp; Training</td>
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<td>Dues &amp; Subscriptions</td>
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<td>Events &amp; Field Trips</td>
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Account Classification Total: 5400-Other Svcs - Other Purchased Services

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<tr>
<td><strong>$14,225</strong></td>
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### 5500-Supplies - Supplies

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<tr>
<td>General Office Supplies</td>
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<tr>
<td>Postage &amp; Delivery</td>
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<tr>
<td>Photocopying Charges</td>
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<tr>
<td>Other Operating Supplies</td>
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Account Classification Total: 5500-Supplies - Supplies

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### 5600-Prop & Cap - Property & Capital

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Account Classification Total: 5600-Prop & Cap - Property & Capital

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Division: 40 - Comm Dev-Building Svcs

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### Division Total: 40 - Comm Dev-Building Svcs

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<td>55240 Clothing &amp; Uniform Supply</td>
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<td>55290 Other Operating Supplies</td>
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<td>55240 Clothing &amp; Uniform Supply</td>
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<tr>
<td>Department: 60 - Economic Development</td>
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<td>5400-Other Svcs - Other Purchased Services</td>
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<td>4500-Intergov'l - Intergovernmental Revenues</td>
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<tr>
<td>5200-Prof Svcs - Purchased Professional &amp; Technical Services</td>
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<td>54210 Telephone Expenses</td>
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### 5500-Supplies - Supplies

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<table>
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<tbody>
<tr>
<td>($10,227) $52,727 $8,587 $395,511 $395,511</td>
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### 5600-Prop & Cap - Property & Capital

<table>
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<tr>
<td>($10,227) $52,727 $8,587 $395,511 $395,511</td>
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### 5200-Svc - Purchased Professional & Technical Services

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<tr>
<th>Division Total: 30 - Comm Dev-Planning</th>
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<tbody>
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<td>($10,227) $52,727 $81,868 $395,511 $395,511</td>
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<thead>
<tr>
<th>Department Total: 40 - Community Development</th>
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<tbody>
<tr>
<td>($10,227) $52,727 $81,868 $395,511 $395,511</td>
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### 52190 Miscellaneous Prof Svcs

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<table>
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<tr>
<th>Division Total: 30 - Comm Dev-Planning</th>
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<tr>
<td>($10,227) $52,727 $81,868 $395,511 $395,511</td>
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<thead>
<tr>
<th>Department Total: 40 - Community Development</th>
</tr>
</thead>
<tbody>
<tr>
<td>($10,227) $52,727 $81,868 $395,511 $395,511</td>
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### 4400-Use of Prp - Use of Money and Property

<table>
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<table>
<thead>
<tr>
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### 5400-Other Svcs - Other Purchased Services

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<tbody>
<tr>
<td>$0 $0 $774 $0 $0</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Division Total: 10 - Comm Dev-Econ Developmnt</th>
</tr>
</thead>
<tbody>
<tr>
<td>$0 $0 $774 $0 $0</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Department Total: 40 - Community Development</th>
</tr>
</thead>
<tbody>
<tr>
<td>$0 $0 $774 $0 $0</td>
</tr>
</tbody>
</table>

### 52120 Legal & Financial Svcs

<table>
<thead>
<tr>
<th>Account Classification Total: 52120 Legal &amp; Financial Svcs</th>
</tr>
</thead>
<tbody>
<tr>
<td>$45 $0 $0 $0 $0</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Division Total: 10 - Comm Dev-Econ Developmnt</th>
</tr>
</thead>
<tbody>
<tr>
<td>$45 $0 $0 $0 $0</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Department Total: 40 - Community Development</th>
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</thead>
<tbody>
<tr>
<td>$45 $0 $0 $0 $0</td>
</tr>
</tbody>
</table>

### 53990 Other Property Services

<table>
<thead>
<tr>
<th>Account Classification Total: 53990 Other Property Services</th>
</tr>
</thead>
<tbody>
<tr>
<td>$1,201 $549 $615 $0 $0</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Division Total: 10 - Comm Dev-Econ Developmnt</th>
</tr>
</thead>
<tbody>
<tr>
<td>$1,201 $549 $615 $0 $0</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Department Total: 40 - Community Development</th>
</tr>
</thead>
<tbody>
<tr>
<td>$1,201 $549 $615 $0 $0</td>
</tr>
</tbody>
</table>

### 56920 Loss on Land Held for Redevelopment

<p>| ($1,420,347) $0 $352,297 $0 $0 |</p>
<table>
<thead>
<tr>
<th>Account Classification Total: 5600-Prop &amp; Cap - Property &amp; Capital</th>
<th>$1,420,347</th>
<th>$0</th>
<th>$352,297</th>
<th>$0</th>
<th>$0</th>
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</thead>
<tbody>
<tr>
<td>5900-Oth Financ - Other Financing Uses</td>
<td>$4,660,000</td>
<td>$0</td>
<td>$350,000</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Division Total: 20 - Economic Development</td>
<td>$3,240,899</td>
<td>$549</td>
<td>$702,912</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Department Total: 60 - Economic Development</td>
<td>$3,240,899</td>
<td>$549</td>
<td>$702,912</td>
<td>$0</td>
<td>$0</td>
</tr>
</tbody>
</table>

EXPENSES Total

| Fund REVENUE Total: 230 - Municipal Services Corp | $25,054 | $0 | $0 | $0 | $0 |
| Fund EXPENSE Total: 230 - Municipal Services Corp | $3,240,899 | $549 | $703,686 | $0 | $0 |
| Fund Total: 230 - Municipal Services Corp | $(3,215,844) | $(549) | $(703,686) | $0 | $0 |

REVENUES

Department: 40 - Community Development
Division: 10 - Comm Dev-Econ Developmt

<table>
<thead>
<tr>
<th>4400-Use of Prp - Use of Money and Property</th>
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<tr>
<td>44010 Interest Income</td>
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<tr>
<td>Account Classification Total: 4400-Use of Prp - Use of Money and Property</td>
</tr>
<tr>
<td>4800-Oth Revenu - Other Revenue</td>
</tr>
<tr>
<td>48990 Other Misc Revenue</td>
</tr>
<tr>
<td>Account Classification Total: 4800-Oth Revenu - Other Revenue</td>
</tr>
<tr>
<td>Division Total: 10 - Comm Dev-Econ Developmt</td>
</tr>
<tr>
<td>Department Total: 40 - Community Development</td>
</tr>
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</table>

EXPENSES

Department: 40 - Community Development
Division: 10 - Comm Dev-Econ Developmt

<table>
<thead>
<tr>
<th>5200-Prof Svcs - Purchased Professional &amp; Technical Services</th>
</tr>
</thead>
<tbody>
<tr>
<td>52120 Legal &amp; Financial Svcs</td>
</tr>
<tr>
<td>52190 Miscellaneous Prof Svcs</td>
</tr>
<tr>
<td>Account Classification Total: 5200-Prof Svcs - Purchased Professional &amp; Technical Services</td>
</tr>
<tr>
<td>5300-Prop Svcs - Purchased Property Services</td>
</tr>
<tr>
<td>53111 Utilities-Water &amp; Sewer</td>
</tr>
<tr>
<td>53990 Other Property Services</td>
</tr>
<tr>
<td>Account Classification Total: 5300-Prop Svcs - Purchased Property Services</td>
</tr>
<tr>
<td>5400-Other Svcs - Other Purchased Services</td>
</tr>
<tr>
<td>54210 Telephone Expenses</td>
</tr>
<tr>
<td>54220 Mobile/Wireless Expenses</td>
</tr>
<tr>
<td>54310 Legal Notices &amp; Advertise</td>
</tr>
<tr>
<td>Account Classification Total: 5400-Other Svcs - Other Purchased Services</td>
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<tr>
<td>5500-Supplies - Supplies</td>
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<tr>
<td>55130 Photocopying Charges</td>
</tr>
<tr>
<td>Account Classification Total: 5500-Supplies - Supplies</td>
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<tr>
<td>5900-Oth Financ - Other Financing Uses</td>
</tr>
<tr>
<td>59110 Loans &amp; Grants</td>
</tr>
<tr>
<td>Account Classification Total: 5900-Oth Financ - Other Financing Uses</td>
</tr>
<tr>
<td>Division Total: 10 - Comm Dev-Econ Developmt</td>
</tr>
<tr>
<td>Account Classification</td>
</tr>
<tr>
<td>------------------------</td>
</tr>
<tr>
<td>53220 Sign &amp; Signal Maint Svcs</td>
</tr>
<tr>
<td>54220 Telephone Expenses</td>
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</tbody>
</table>

**Department Total: 40 - Community Development**

**Department: 60 - Economic Development**

**Division: 20 - Economic Development**

**5300-Prop Svcs - Purchased Property Services**

<table>
<thead>
<tr>
<th>Account Classification</th>
<th>Revenue</th>
<th>Expenses</th>
<th>Total</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>5320 Prop Svcs</td>
<td>$0</td>
<td>$29</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>5400-Other Svcs - Other Purchased Services</td>
<td>$286</td>
<td>$281</td>
<td>$294</td>
<td>$283</td>
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</tbody>
</table>

**Division Total: 20 - Economic Development**

<table>
<thead>
<tr>
<th>Account Classification</th>
<th>Revenue</th>
<th>Expenses</th>
<th>Total</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>5320 Prop Svcs</td>
<td>$0</td>
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<tr>
<td>5420 Telephone Expenses</td>
<td>$286</td>
<td>$281</td>
<td>$294</td>
<td>$283</td>
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</table>

**Department Total: 60 - Economic Development**

<table>
<thead>
<tr>
<th>Account Classification</th>
<th>Revenue</th>
<th>Expenses</th>
<th>Total</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>5320 Prop Svcs</td>
<td>$0</td>
<td>$29</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>5420 Telephone Expenses</td>
<td>$286</td>
<td>$281</td>
<td>$294</td>
<td>$283</td>
</tr>
</tbody>
</table>

**EXPENSES Total**

<table>
<thead>
<tr>
<th>Account Classification</th>
<th>Revenue</th>
<th>Expenses</th>
<th>Total</th>
<th>Total</th>
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</thead>
<tbody>
<tr>
<td>5320 Prop Svcs</td>
<td>$0</td>
<td>$29</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>5420 Telephone Expenses</td>
<td>$286</td>
<td>$281</td>
<td>$294</td>
<td>$283</td>
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</tbody>
</table>

**Fund REVENUE Total: 232 - City LMI Housing Fund**

<table>
<thead>
<tr>
<th>Account Classification</th>
<th>Revenue</th>
<th>Expenses</th>
<th>Total</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>5320 Prop Svcs</td>
<td>$0</td>
<td>$29</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>5420 Telephone Expenses</td>
<td>$286</td>
<td>$281</td>
<td>$294</td>
<td>$283</td>
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</tbody>
</table>

**Fund EXPENSE Total: 232 - City LMI Housing Fund**

<table>
<thead>
<tr>
<th>Account Classification</th>
<th>Revenue</th>
<th>Expenses</th>
<th>Total</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>5320 Prop Svcs</td>
<td>$0</td>
<td>$29</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>5420 Telephone Expenses</td>
<td>$286</td>
<td>$281</td>
<td>$294</td>
<td>$283</td>
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</table>

**Fund Total: 232 - City LMI Housing Fund**

<table>
<thead>
<tr>
<th>Account Classification</th>
<th>Revenue</th>
<th>Expenses</th>
<th>Total</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>5320 Prop Svcs</td>
<td>$0</td>
<td>$29</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>5420 Telephone Expenses</td>
<td>$286</td>
<td>$281</td>
<td>$294</td>
<td>$283</td>
</tr>
</tbody>
</table>

**REVENUE GRAND Totals:**

<table>
<thead>
<tr>
<th>Revenue</th>
<th>Expenses</th>
<th>Total</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>$2,265,311</td>
<td>$1,942,889</td>
<td>$1,809,324</td>
<td>$2,926,911</td>
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</table>

**EXPENSE GRAND Totals:**

<table>
<thead>
<tr>
<th>Revenue</th>
<th>Expenses</th>
<th>Total</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>$5,763,445</td>
<td>$2,576,638</td>
<td>$3,333,577</td>
<td>$3,876,296</td>
</tr>
</tbody>
</table>
SECTION 5: FINANCE DEPARTMENT

The mission of the Finance Department is to support the financial and fiscal sustainability of the City, its agencies and corporations; and to ensure their activities are performed, recorded and presented in compliance with professional and ethical standards.

DEPARTMENT OVERVIEW

The Finance Department administers the financial affairs of the City, with particular focus on the following functions and activities:

Budget and Treasury
- Compiles and produces external documents, e.g. the Annual Budget, the Annual Capital Improvement Budget, and the Annual Financial Report
- Compiles data and statistics, and develops financial analysis and revenue forecasts
- Leads the City’s budgeting and financial planning activities
- Manages cash flow, investments and the issuance and maintenance of outstanding debt
- Ensures that the City’s various assessments and taxes are appropriately placed on the County’s property tax bill
- Coordinates the annual update of the City’s Master Fee Schedule
- Records and accounts for all receipts and disbursements of cash in all City bank accounts
- Administers fiscal controls and policies

Accounting
- Responsible for the internal control auditing functions of the City, its agencies and corporations
- Manages general accounting, payroll preparation and reporting, accounts payable and receivable functions, financial analysis, special grants and funds accounting
- Administers and controls the City’s financial management information systems
- Administers internal and external financial information reporting
- Prepares periodic and annual comprehensive financial reports for the City, its agencies and corporations, and the annual State Controller Reports

Municipal Services
- Responds to requests for financial information from state and local agencies and provides general customer service support
- Assists departments that manage, the purchase, lease, or disposition and development of real property assets of the City, its agencies and corporations to maximize both ongoing and one-time revenue
- Provides staff support to the City’s Financial Advisory Board (FAB)
• Assists the El Cerrito Redevelopment Agency Successor Agency, providing staff support to its governing board, managing its Recognized Obligation Payment Schedule process

• Serves as the fiduciary agent for the El Cerrito Municipal Services Corporation, including revenue collection; disbursements for its projects, programs, and grant making; property management; and performance of its obligations under the Cooperation Agreement with the former Redevelopment Agency and performance deeds of trust on properties acquired from the former Redevelopment Agency

• Manages special projects such as tax elections, deployment of OpenGov, legislative review, sales tax audits, and internal control/agreed upon procedures audits, and cost allocation

Organizational Structure
The Finance Department’s organizational structure is shown on Chart 5-1. A Finance Technician position is updated to an Accountant I position to provide increased support to the Department:

Position Listing
Table 5-1 shows the position listing for the Department.

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Finance Director/City Treasurer</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Accounting Supervisor</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Finance Supervisor</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Accountant II/Mgt. Analyst III</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Senior Accountant</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Account Clerk/Clerk Technician</td>
<td>3</td>
<td>3</td>
<td>3</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Finance Technician</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>2</td>
<td>2</td>
</tr>
<tr>
<td>Senior Finance Technician</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>FINANCE DEPARTMENT TOTAL</td>
<td><strong>6</strong></td>
<td><strong>6</strong></td>
<td><strong>6</strong></td>
<td><strong>6</strong></td>
<td><strong>6</strong></td>
</tr>
</tbody>
</table>
## FY 2021-2022 HIGHLIGHTS

- Issued a Tax Revenue Anticipation Note (TRAN) to fund cash flow needs.
- Completed the Annual Comprehensive Financial Report (ACFR) and, through fiscal discipline, achieved a clean audit with a positive General Fund balance, and which no longer carries a "going concern" designation.
- Recruited, hired, and onboarded a new Finance Director/City Treasurer
- Successfully provided services despite depleted Finance staffing, remote work, furloughs, and COVID-19 impacts through use of consulting services and staff taking on additional challenges.
- Met all reporting, disclosure, and payroll deadlines.

## FY 2022-2023 FOCUS

- Ensure cash flow needs are met throughout the year.
- Provide the City Council with timely Financial Reports.
- Complete State and external audit requirements
# Finance Department Budget Summary

## Finance Department Expenditures (1050)

### All Funds

<table>
<thead>
<tr>
<th>FY 2018-19 Actual</th>
<th>FY 2019-20 Actual</th>
<th>FY 2020-21 Actual</th>
<th>FY 2021-22 Amended</th>
<th>FY 2022-23 Adopted</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>General Fund (101)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Personnel Services</td>
<td>$950,737</td>
<td>$1,038,499</td>
<td>$939,272</td>
<td>$1,023,208</td>
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<tr>
<td>Purchased Professional &amp; Technical Services</td>
<td>$407,654</td>
<td>$389,775</td>
<td>$301,034</td>
<td>$355,000</td>
</tr>
<tr>
<td>Other Purchased Services</td>
<td>$14,463</td>
<td>$20,089</td>
<td>$6,275</td>
<td>$41,039</td>
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<tr>
<td>Supplies</td>
<td>$10,514</td>
<td>$8,708</td>
<td>$6,189</td>
<td>$9,462</td>
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<tr>
<td>Property &amp; Capital</td>
<td>$2,325</td>
<td>$2,352</td>
<td>$2,330</td>
<td>$5,000</td>
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<tr>
<td>Financing Costs</td>
<td>$189,771</td>
<td>$209,872</td>
<td>$40,714</td>
<td>$50,000</td>
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<td>Other Financing Uses</td>
<td>$666,434</td>
<td>$669,865</td>
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<tr>
<td><strong>Total Expenditures</strong></td>
<td>$2,241,898</td>
<td>$2,339,161</td>
<td>$1,295,815</td>
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<table>
<thead>
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<th>FY 2019-20 Actual</th>
<th>FY 2020-21 Actual</th>
<th>FY 2021-22 Amended</th>
<th>FY 2022-23 Adopted</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Measure A Parcel Tax Fund (206)</strong></td>
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<td></td>
<td></td>
<td></td>
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<tr>
<td>Purchased Professional &amp; Technical Services</td>
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<td>$5,204</td>
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<td>$0</td>
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<td>Other Financing Uses</td>
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<td>$411,730</td>
<td>$187,014</td>
<td>$0</td>
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<td><strong>Total Expenditures</strong></td>
<td>$423,730</td>
<td>$416,934</td>
<td>$187,014</td>
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<table>
<thead>
<tr>
<th>FY 2018-19 Actual</th>
<th>FY 2019-20 Actual</th>
<th>FY 2020-21 Actual</th>
<th>FY 2021-22 Amended</th>
<th>FY 2022-23 Adopted</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Street Improvement &amp; Maintenance (211)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Purchased Professional &amp; Technical Services</td>
<td>$1,325</td>
<td>$1,450</td>
<td>$1,225</td>
<td>$1,600</td>
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<td>Other Financing Uses</td>
<td>$704,400</td>
<td>$702,900</td>
<td>$706,300</td>
<td>$706,300</td>
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<tr>
<td><strong>Total Expenditures</strong></td>
<td>$705,725</td>
<td>$704,350</td>
<td>$707,525</td>
<td>$707,900</td>
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</table>

<table>
<thead>
<tr>
<th>FY 2018-19 Actual</th>
<th>FY 2019-20 Actual</th>
<th>FY 2020-21 Actual</th>
<th>FY 2021-22 Amended</th>
<th>FY 2022-23 Adopted</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Pension Trust Sect 401-A (701)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Purchased Professional &amp; Technical Services</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
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<tr>
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<td>$85,774</td>
<td>$89,205</td>
<td>$89,205</td>
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<tr>
<td><strong>Total Expenditures</strong></td>
<td>$85,774</td>
<td>$89,205</td>
<td>$89,205</td>
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</table>

<table>
<thead>
<tr>
<th>FY 2018-19 Actual</th>
<th>FY 2019-20 Actual</th>
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<th>FY 2022-23 Adopted</th>
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</thead>
<tbody>
<tr>
<td><strong>Finance Authority Debt Service Fund (834)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Financing Costs</td>
<td>$357,364</td>
<td>$357,464</td>
<td>$187,015</td>
<td>$0</td>
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<td><strong>Total Expenditures</strong></td>
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<td>$357,464</td>
<td>$187,015</td>
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</table>

<table>
<thead>
<tr>
<th>FY 2018-19 Actual</th>
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<th>FY 2020-21 Actual</th>
<th>FY 2021-22 Amended</th>
<th>FY 2022-23 Adopted</th>
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</thead>
<tbody>
<tr>
<td><strong>City Hall Bond Debt Service Fund (835)</strong></td>
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<tr>
<td>Purchased Professional/Technical Services</td>
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<tr>
<td>Financing Costs</td>
<td>$579,763</td>
<td>$579,163</td>
<td>$580,613</td>
<td>$580,613</td>
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<tr>
<td><strong>Total Expenditures</strong></td>
<td>$579,763</td>
<td>$579,163</td>
<td>$580,613</td>
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<table>
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<th>FY 2018-19 Actual</th>
<th>FY 2019-20 Actual</th>
<th>FY 2020-21 Actual</th>
<th>FY 2021-22 Amended</th>
<th>FY 2022-23 Adopted</th>
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<tbody>
<tr>
<td><strong>Street Improvement Bond Debt Service Fund (836)</strong></td>
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<tr>
<td>Purchased Professional/Technical Services</td>
<td>$0</td>
<td>$0</td>
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<tr>
<td>Financing Costs</td>
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<td><strong>Total Expenditures</strong></td>
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<td><strong>$702,900</strong></td>
<td><strong>$706,300</strong></td>
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<table>
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<tr>
<th>Finance Department Revenues</th>
<th>FY 2018-19 Actual</th>
<th>FY 2019-20 Actual</th>
<th>FY 2020-21 Actual</th>
<th>FY 2021-22 Amended</th>
<th>FY 2022-23 Adopted</th>
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<td>Intergovernmental</td>
<td>$2,816</td>
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<td>Charges for Services</td>
<td>$73,534</td>
<td>$112,357</td>
<td>$3,712</td>
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<td>$0</td>
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<tr>
<td>Other Revenue</td>
<td>$31,100</td>
<td>$25,371</td>
<td>$15,473</td>
<td>$10,000</td>
<td>$10,000</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td><strong>$107,450</strong></td>
<td><strong>$137,728</strong></td>
<td><strong>$19,184</strong></td>
<td><strong>$10,000</strong></td>
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<table>
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<tr>
<th>TOTAL DEPARTMENT EXPENDITURES</th>
<th>$1,575,464</th>
<th>$1,669,296</th>
<th>$1,295,815</th>
<th>$1,483,709</th>
<th>$1,578,897</th>
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<tr>
<td>TOTAL DEBT SERVICE &amp; PENSION</td>
<td>$3,523,190</td>
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<td>TOTAL DEPARTMENT REVENUES</td>
<td>$107,450</td>
<td>$137,728</td>
<td>$19,184</td>
<td>$10,000</td>
<td>$10,000</td>
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**Major Expenditures**
The following table contains general fund major expenditures in the Finance Department (10-50) with an increase from the previous fiscal year in the amount of $10,000 or above.

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<th>Account</th>
<th>Amount</th>
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<tr>
<td>10-50-52110</td>
<td>$100,000</td>
<td>Contra Costa County Property Tax Admin &amp; Collection fees, previously $92,000. Increase due to increase in taxes.</td>
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<tr>
<td>10-50-52120</td>
<td>$49,000</td>
<td>External Auditor services</td>
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<tr>
<td>10-50-52120</td>
<td>$81,000</td>
<td>NHA, Jones Hall, S&amp;P Services</td>
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<tr>
<td>10-50-52190</td>
<td>$20,000</td>
<td>Bartel, Hdl, Fraser, Wildan Professional services contracts - ranges from $2,000 - $10,000 depending on the extent of services needed.</td>
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<tr>
<td>10-50-52230</td>
<td>$45,000</td>
<td>OpenGov Budget Builder, Transparency Portal and Budget Book software annual contract, for 5 years ending 2023.</td>
</tr>
<tr>
<td>10-50-52230</td>
<td>$60,000</td>
<td>Citywide New World ERP software annual contract with Tyler, used primarily by the Finance Department, previously $58,400.</td>
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## FINANCE DEPARTMENT BUDGET DETAIL

<table>
<thead>
<tr>
<th>Account Number</th>
<th>Account Description</th>
<th>FY2018-19 Actual</th>
<th>FY2019-20 Actual</th>
<th>FY2020-21 Actual</th>
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<th>FY2022-23 Adopted</th>
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<tr>
<td>Division:</td>
<td>50 - Finance Department</td>
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<tr>
<td>REVENUES</td>
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<tr>
<td>Division Total: 50 - Finance Department</td>
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<tr>
<td>REVENUES Total</td>
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<td>EXPENSES</td>
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<tr>
<td>Department:</td>
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<td>5100-Persn - Personnel</td>
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<td>5200-Prof Svcs - Purchased Professional &amp; Technical Services</td>
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<td>52110 Collect &amp; Admin Services</td>
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<td>Total: 5400-Other Svcs - Other Purchased Services</td>
<td>Total: 5500-Supplies - Supplies</td>
<td>Total: 5600-Prop &amp; Cap - Property &amp; Capital</td>
<td>Total: 5800-Financing - Financing Costs</td>
<td>Total: 5900-Oth Financ - Other Financing Uses</td>
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<tr>
<td>Division Total: 50 - Finance Department</td>
<td>$2,241,898</td>
<td>$2,339,161</td>
<td>$1,295,815</td>
<td>$1,483,709</td>
<td>$1,578,897</td>
<td></td>
</tr>
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<td>Department Total: 10 - Administration</td>
<td>$2,241,898</td>
<td>$2,339,161</td>
<td>$1,295,815</td>
<td>$1,483,709</td>
<td>$1,578,897</td>
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<tr>
<td>EXPENSES Total</td>
<td>$2,241,898</td>
<td>$2,339,161</td>
<td>$1,295,815</td>
<td>$1,483,709</td>
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SECTION 6: FIRE DEPARTMENT

The Fire Department’s mission is to enhance community safety by reducing loss of life and property and safeguarding the environment by effectively responding to fires, rescues, and medical emergencies, hazardous material incidents, and major disasters. As an all risk Department, this mission is achieved by helping the community reduce the frequency and severity of these emergencies by providing public education programs; reducing threats to public safety by enforcing laws, codes, and ordinances covering fire and life safety; abating identified fire hazards on City, private, and other agencies’ property; and maintaining personnel, apparatus, equipment, and facilities in a constantly ready condition.

DEPARTMENT OVERVIEW

The Fire Department’s primary responsibility is to keep the residents of El Cerrito and Kensington as safe as possible by developing, providing, and maintaining cost-effective fire prevention, fire suppression, and advanced emergency services.

The Department operates two fire stations: Station 71 on San Pablo Avenue and Station 72 on Arlington Boulevard. Since 1995, the Fire Department has contracted with the Kensington Fire Protection District to provide the same fire services to the unincorporated area of Kensington, adjacent to El Cerrito. This contract increases the level of service and continuity offered to both communities. The contract provides for the Fire Department to staff the station, provide fire prevention services, and all other services that the Department provides to the City. The Fire District maintains ownership of the Station and equipment. The amount of the contract is proportionately related to the budgeted costs for the Department each fiscal year. Services to the Kensington Fire Protection District represent approximately 30% of the Fire Department’s expenditures.

The Department is able to provide a timely and appropriate level of response through automatic aid response agreements with the City of Richmond Fire Department, the Contra Costa County Fire Protection District, the City of Albany Fire Department, and the City of Berkeley Fire Department. These active partnerships utilize the combined resources of all four agencies to serve the area irrespective of jurisdictional lines.

Department personnel also assist when requested through the use of the State’s Master Mutual Aid Program and can be sent all over the western states to assist others in need. In addition, the Department staffs one California State Office of Emergency Services (OES) engine that can be called upon to respond throughout the State for major emergencies or disasters. Common staffing, training, apparatus, and performance standards ensures reciprocity of services.

Prevention and preparedness are key priorities for the Fire Department. The Department is responsible for the City’s Emergency Operations Center (EOC) and updating of the City’s Emergency Operations Plan in the event of a major disaster that affects El Cerrito and Kensington. Additionally, the Department plans to restart the Community Emergency Response Teams (CERT) program that trains citizens to be self-sufficient in the event of an emergency now that Covid restrictions have eased. The Department also
conducts outreach and educational opportunities to residents, businesses, and schools in order to inform the public about fire prevention and emergency preparedness techniques.

**Overall Department Goals**
The overall goals of the Fire Department are to:

- Continue to serve as an all-risk Department providing fire suppression, medical care and facilitate rescues as required
- Continue to safely provide excellent emergency medical services in a post pandemic era
- Educate the public on fire safety in a Very High Fire Hazard Severity Zone
- Continue the Department's Vegetation Reduction Program
- Start offering CPR/First aid and CERT training as safety protocols allow
- Reduce overtime without decreasing services to provide overall cost savings to the budget

**Organizational Structure**
The Fire Department's resources are organized into four divisions: Fire Prevention, Training, Operations/EMS, and Support Services. Staffing for these divisions is assigned to the three shift Battalion Chiefs, one 40-hour per week Battalion/Training Chief and the Fire Chief. The Fire Chief provides management and oversight to these four divisions.

**Fire Prevention Division**
The A Shift Battalion Chief serves as the Fire Marshal and oversees the Fire Prevention Division. The full fire prevention program includes development, interpretation, and enforcement of codes; review of construction plans; testing of fire protection systems; abatement of identified hazards; and educational programs for the public. A key component of this fire prevention is vegetation management on City, private, and public lands to minimize the effects of a wildland/urban interface fire and resulting structural conflagration. A Fire Prevention Officer provides code enforcement, specialized inspections, and coordination of the Department’s line and staff prevention duties.

**Training Division**
A significant portion of the Fire Department's resources are dedicated to the task of maintaining departmental resources in a ready state. A department Battalion Chief serves as the company Training Officer. All personnel must maintain a high skill level for a diverse range of responsibilities. Many of these skills must be tested and certified annually. Training is both a daily priority and a program vital to providing emergency services. Complex equipment and apparatus require continual testing and training. The neighborhood disaster preparedness component of the Department's public education program, known as the CERT Program (Community Emergency Response Team), is also managed under this Division.

**Operations/EMS Division**
Emergency Operations of the Fire Department include controlling and extinguishing fires, intervention in medical emergencies that threaten life and health, and protection of life, the environment, and property from the effects of storm, flood, earthquake, disaster, hazardous chemical releases, and other emergency events. The EMS Division also supervises and manages the Emergency Medical Programs which encompass the training and operations of the Department's EMTs and Paramedics. This division assists the Training Division in identifying and prioritizing the necessary training to provide safe and efficient delivery of service. A line Battalion Chief also manages this division.
Support Services Division
The Support Services Division is tasked with ensuring that Department facilities, apparatus, and equipment are maintained in a constant state of readiness that includes annual testing, maintenance, and purchasing. This Division is also in charge of the comprehensive administrative reporting system and the Department’s staff level work assignments. The C shift Battalion Chief manages this Division.

Staffing
The Fire Department operates the two fire stations in the City and the one under contract in the community of Kensington using the three shift pattern. Fire personnel work a 56-hour work week compared to the normal 40-hour week in most job positions. The typical shift is 48 hours on duty followed by 96 hours off duty. Safety standards that are followed by the City require 3 personnel at each station every day. This is referred to as constant staffing, meaning that if someone is off due to vacation, illness or injury, the position must be filled with another person. If only one person is off on the shift, the 2nd firefighter at Station 71 moves to fill that position. When two or more are missing, then those vacant positions must be backfilled utilizing off duty personnel and they are paid overtime to cover the position.

Chart 6-1 provides an organizational overview of the Fire Department:
Position Listing
The total number of authorized positions for the Fire Department is 37 full-time positions. Table 6-1 shows the current authorized positions of the Department fully staffed.

Table 6-1
Fire Department Position Listing

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</tr>
</thead>
<tbody>
<tr>
<td>Fire Chief</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Executive Administrative Assistant</td>
<td>1</td>
<td>1</td>
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<tr>
<td>Battalion Chief</td>
<td>3</td>
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<tr>
<td>Battalion Chief/Training Officer</td>
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<tr>
<td>Fire Captain</td>
<td>3</td>
<td>3</td>
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</tr>
<tr>
<td>Fire Captain/Paramedic</td>
<td>6</td>
<td>6</td>
<td>6</td>
<td>7</td>
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</tr>
<tr>
<td>Fire Captain/Paramedic/FPO</td>
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<tr>
<td>Fire Engineer</td>
<td>4</td>
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<td>5</td>
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<tr>
<td>Fire Engineer/Paramedic</td>
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<td>8</td>
<td>7</td>
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<tr>
<td>Firefighter</td>
<td>6</td>
<td>6</td>
<td>6</td>
<td>6</td>
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<tr>
<td>Firefighter/Paramedic</td>
<td>3</td>
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<tr>
<td><strong>FIRE DEPARTMENT TOTAL</strong></td>
<td><strong>37</strong></td>
<td><strong>37</strong></td>
<td><strong>37</strong></td>
<td><strong>37</strong></td>
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</table>

FY 2021-2022 HIGHLIGHTS
The City's ISO (Insurance Services Office) rating increased to Class 1, the highest rating possible; putting the El Cerrito/Kensington Fire Department in the top 1% of fire departments nationwide.

Successfully held a Fire Engineer internal promotional examination, conducted a Firefighter recruitment to fill vacancies caused by recent retirements to maintain reduced overtime costs, and recruited, hired, and onboarded two Battalion Chief positions.

The City's updated Emergency Operations Plan (EOP) was adopted by the City Council in May 2022.

Helicopter Rescue Technician (HRT) training was completed in collaboration with CHP. This training improves emergency response in Wildcat Canyon and the surrounding area.

FY 2022-2023 FOCUS
Maintain COVID-19 safety protocols to minimize personnel and public infections.

Continue focus on Vegetation Management and Fire Prevention Programs that will enhance defensible space and improve neighborhood survivability.

Fund improvements to the Department's firefighter recruitment and training program. Standardize firefighter training to align with current California State Fire Training Standards. Support career development and Fire Department succession.

Update the Department's equipment replacement schedules and seek funding for replacement of the Fire Department's aging fleet.

Implement the Emergency Operations Plan, including training of all personnel and conducting practice drills with City staff in the Emergency Operations Center (EOC).

Continue the development and training for mid-rise buildings, in response to the construction of buildings of more than four stories.
## FIRE DEPARTMENT BUDGET SUMMARY

### Fire Department Expenditures (2510)

<table>
<thead>
<tr>
<th></th>
<th>FY 2018-19 Actual</th>
<th>FY 2019-20 Actual</th>
<th>FY 2020-21 Actual</th>
<th>FY 2021-22 Amended</th>
<th>FY 2022-23 Adopted</th>
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<tbody>
<tr>
<td><strong>All Funds</strong></td>
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<tr>
<td><strong>General Fund (101)</strong></td>
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<tr>
<td>Personnel Services</td>
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<td>$10,162,681</td>
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<td>$11,584,920</td>
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<td>$64,685</td>
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<td>Supplies</td>
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<td>Property &amp; Capital</td>
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<td>Other Financing Uses</td>
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<tr>
<td><strong>Total Expenditures</strong></td>
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<td>$11,209,275</td>
<td>$12,177,746</td>
<td>$12,948,202</td>
<td>$13,346,883</td>
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<table>
<thead>
<tr>
<th></th>
<th>FY 2018-19 Actual</th>
<th>FY 2019-20 Actual</th>
<th>FY 2020-21 Actual</th>
<th>FY 2021-22 Amended</th>
<th>FY 2022-23 Adopted</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Grants Funds (221)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other Purchased Services</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Property &amp; Capital</td>
<td>$0</td>
<td>$14,509</td>
<td>$0</td>
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<tr>
<td><strong>Total Expenditures</strong></td>
<td>$0</td>
<td>$14,509</td>
<td>$0</td>
<td>$0</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>FY 2018-19 Actual</th>
<th>FY 2019-20 Actual</th>
<th>FY 2020-21 Actual</th>
<th>FY 2021-22 Amended</th>
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<td><strong>Vehicle/Equipment Replacement Fund (601)</strong></td>
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<td>Financing Costs</td>
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<td>$567</td>
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<td>$0</td>
<td>$136,591</td>
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<tr>
<td><strong>Total Expenditures</strong></td>
<td>$2,815</td>
<td>$567</td>
<td>$0</td>
<td>$0</td>
<td>$136,591</td>
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### Fire Department Revenues

<table>
<thead>
<tr>
<th></th>
<th>FY 2018-19 Actual</th>
<th>FY 2019-20 Actual</th>
<th>FY 2020-21 Actual</th>
<th>FY 2021-22 Amended</th>
<th>FY 2022-23 Adopted</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>General Fund (101)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Intergovernmental Revenues</td>
<td>$3,698,983</td>
<td>$3,548,905</td>
<td>$4,815,337</td>
<td>$4,684,500</td>
<td>$4,982,648</td>
</tr>
<tr>
<td>Charges for Services</td>
<td>$95,059</td>
<td>$78,995</td>
<td>$129,077</td>
<td>$175,000</td>
<td>$90,000</td>
</tr>
<tr>
<td>Other Revenue</td>
<td>$0</td>
<td>$200</td>
<td>$20</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>$3,794,042</td>
<td>$3,628,100</td>
<td>$4,944,434</td>
<td>$4,859,500</td>
<td>$5,072,648</td>
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</table>

<table>
<thead>
<tr>
<th></th>
<th>FY 2018-19 Actual</th>
<th>FY 2019-20 Actual</th>
<th>FY 2020-21 Actual</th>
<th>FY 2021-22 Amended</th>
<th>FY 2022-23 Adopted</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Grants Fund (221)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Intergovernmental Revenues</td>
<td>$0</td>
<td>$14,509</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>$0</td>
<td>$14,509</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
</tbody>
</table>

**TOTAL DEPARTMENT EXPENDITURES** | $11,287,434 | $11,224,351 | $12,177,746 | $12,948,202 | $13,483,474 |

**TOTAL DEPARTMENT REVENUES** | $3,794,042 | $3,642,609 | $4,944,434 | $4,859,500 | $5,072,648 |
**Revenue Assumptions**
The following provides revenue assumptions for projections over $50,000 in the Fire Department’s (25-10) budget.

### Revenue Assumptions (>$50k)

<table>
<thead>
<tr>
<th>Account</th>
<th>Amount</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>25-10-45550</td>
<td>$800,000</td>
<td>California Office of Emergency Services (Cal OES) reimbursements for providing emergency personnel and equipment. Based on previous and current FY reimbursement amounts. Funds fully reimburse the City's payroll for personnel on deployment including station backfill. In addition the City recovers an administrative fee.</td>
</tr>
<tr>
<td>25-10-45720</td>
<td>$3,900,000</td>
<td>Contracted fees for the El Cerrito Fire Department to provide fire service to the community of Kensington. The contract between El Cerrito and Kensington specifies the percentages paid for in each line item in the Fire Department's budget. The contract is approximately 30% of the Fire Department's annual budget.</td>
</tr>
<tr>
<td>25-10-45790</td>
<td>$80,000</td>
<td>Measure H EMS reimbursement are funds provided by the Contra Costa County Health Services. The amount is a population-based allocation formula to preserve Fire Based EMS services. A decline in revenue for the next term 2022-2025 was based on the 2020 census data.</td>
</tr>
</tbody>
</table>

**Major Expenditures**
The following table contains general fund major expenditures in the Fire Department (25-10) with an increase from the previous fiscal year in the amount of $10,000 or above.

### Major Expenditures (>$10k)

<table>
<thead>
<tr>
<th>Account</th>
<th>Amount</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>25-10-52190</td>
<td>$194,000</td>
<td>Fire Dispatch services estimated to increase 5% from previous fiscal year.</td>
</tr>
<tr>
<td>25-10-5330</td>
<td>$136,590</td>
<td>Annual lease payment for new type 1 fire engine.</td>
</tr>
<tr>
<td>25-10-53290</td>
<td>$50,000</td>
<td>Radio license fees and maintenance cost. Regional radio system annual cost increases.</td>
</tr>
<tr>
<td>25-10-53250</td>
<td>$18,000</td>
<td>Estimated cost for each fire apparatus's annual service and repairs. Actual costs will vary based on age and extreme use. Continued price increases in parts and labor are also driving up costs.</td>
</tr>
<tr>
<td>25-10-54610</td>
<td>$60,000</td>
<td>Firefighter recruit training provided by an Accredited Local Academy (ALA). The requested amount would cover three recruits. The program will support standardization of the Fire Department's training program allowing for a larger candidate pool.</td>
</tr>
</tbody>
</table>
## FIRE DEPARTMENT BUDGET DETAIL

<table>
<thead>
<tr>
<th>Account Number</th>
<th>Account Description</th>
<th>FY2018-19 Actual</th>
<th>FY2019-20 Actual</th>
<th>FY2020-21 Actual</th>
<th>FY2021-22 Amended</th>
<th>FY2022-23 Adopted</th>
</tr>
</thead>
<tbody>
<tr>
<td>101 - General Fund</td>
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<tr>
<td>25 - Fire</td>
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<tr>
<td>10 - Fire Administration</td>
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<tr>
<td>4500 - Intergov'l - Intergovernmental Revenues</td>
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<td>45440</td>
<td>State Grant-Operating</td>
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<td>45550</td>
<td>OES Reimbursement</td>
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<td>45570</td>
<td>Fire Inspection Fees</td>
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<td>$0</td>
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<td>45720</td>
<td>Kensington Fire District</td>
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<td>Measure H EMS Reimbursements</td>
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<td>$111,012</td>
<td>$111,012</td>
<td>$112,000</td>
<td>$80,000</td>
</tr>
<tr>
<td><strong>Account Classification Total: 4500 - Intergov'l - Intergovernmental Revenues</strong></td>
<td></td>
<td>$3,698,983</td>
<td>$3,548,905</td>
<td>$4,815,337</td>
<td>$4,684,500</td>
<td>$4,982,648</td>
</tr>
<tr>
<td>4600 - Charges - Charges for Services</td>
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<td>46010</td>
<td>Plan Check Fees</td>
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<td>$95,059</td>
<td>$78,995</td>
<td>$129,077</td>
<td>$175,000</td>
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<tr>
<td>4800 - Other Revenue</td>
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<tr>
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<td>$20</td>
<td>$0</td>
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<tr>
<td><strong>Division Total: 10 - Fire Administration</strong></td>
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<td>$3,794,042</td>
<td>$3,628,100</td>
<td>$4,944,434</td>
<td>$4,859,500</td>
<td>$5,072,648</td>
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<tr>
<td><strong>Department Total: 25 - Fire</strong></td>
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<td>$3,628,100</td>
<td>$4,944,434</td>
<td>$4,859,500</td>
<td>$5,072,648</td>
</tr>
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<td><strong>REVENUES Total</strong></td>
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<td>$3,794,042</td>
<td>$3,628,100</td>
<td>$4,944,434</td>
<td>$4,859,500</td>
<td>$5,072,648</td>
</tr>
<tr>
<td>25 - Fire</td>
<td></td>
<td></td>
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<td></td>
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</tr>
<tr>
<td>10 - Fire Administration</td>
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<tr>
<td>5100 - Personnel</td>
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<td>51220</td>
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<td>$91,094</td>
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<tr>
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<td>51147</td>
<td>Fire OES Response</td>
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<td>$112,177</td>
<td>$50,000</td>
<td>$50,000</td>
</tr>
</tbody>
</table>
### Allowances & Other Benefits

<table>
<thead>
<tr>
<th>Description</th>
<th>2020</th>
<th>2021</th>
<th>2022</th>
<th>2023</th>
<th>2024</th>
</tr>
</thead>
<tbody>
<tr>
<td>Workers Compensation Pay (In Lieu of Salary)</td>
<td>$7,383</td>
<td>$0</td>
<td>$104,675</td>
<td>$100,000</td>
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</table>

**Account Classification Total:** 5100-Persn - Personnel

### 5200-Prof Svcs - Purchased Professional & Technical Services

<table>
<thead>
<tr>
<th>Description</th>
<th>2020</th>
<th>2021</th>
<th>2022</th>
<th>2023</th>
<th>2024</th>
</tr>
</thead>
<tbody>
<tr>
<td>Miscellaneous Prof Svcs</td>
<td>$43,186</td>
<td>$40,618</td>
<td>$13,680</td>
<td>$299,500</td>
<td>$299,500</td>
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<tr>
<td>Medical Services</td>
<td>$13,755</td>
<td>$10,829</td>
<td>$6,136</td>
<td>$18,200</td>
<td>$20,000</td>
</tr>
<tr>
<td>Other Technical Services</td>
<td>$2,862</td>
<td>$364</td>
<td>$6,480</td>
<td>$8,700</td>
<td>$8,700</td>
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<tr>
<td>OES Equipment &amp; Apparatus</td>
<td>$0</td>
<td>$0</td>
<td>$38,390</td>
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</table>

**Account Classification Total:** 5200-Prof Svcs - Purchased Professional & Technical Services

### 5300-Prop Svcs - Purchased Property Services

<table>
<thead>
<tr>
<th>Description</th>
<th>2020</th>
<th>2021</th>
<th>2022</th>
<th>2023</th>
<th>2024</th>
</tr>
</thead>
<tbody>
<tr>
<td>Utilities-Energy</td>
<td>$15,103</td>
<td>$21,365</td>
<td>$22,170</td>
<td>$25,700</td>
<td>$28,700</td>
</tr>
<tr>
<td>Building Maint Services</td>
<td>$22,733</td>
<td>$27,343</td>
<td>$24,366</td>
<td>$21,300</td>
<td>$150,000</td>
</tr>
<tr>
<td>Landscape/Park Maint Svcs</td>
<td>$44,812</td>
<td>$137,350</td>
<td>$22,703</td>
<td>$54,500</td>
<td>$55,000</td>
</tr>
<tr>
<td>Vehicle &amp; Equip Svc</td>
<td>$129,993</td>
<td>$114,240</td>
<td>$131,067</td>
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<td>Weed Abatement</td>
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<td>$0</td>
<td>$74,705</td>
<td>$100,000</td>
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<tr>
<td>Miscellaneous R&amp;M Svcs</td>
<td>$247,642</td>
<td>$255,015</td>
<td>$266,156</td>
<td>$109,100</td>
<td>$120,000</td>
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<td>Vehicle &amp; Equipment Lease</td>
<td>$0</td>
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<tr>
<td>Vehic Replcmnt Rental Chrg</td>
<td>$138,019</td>
<td>$133,860</td>
<td>$22,703</td>
<td>$156,000</td>
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<tr>
<td>Solid Waste Services</td>
<td>$9,471</td>
<td>$8,406</td>
<td>$7,512</td>
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<tr>
<td>Other Property Services</td>
<td>$727</td>
<td>$685</td>
<td>$773</td>
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<td>$0</td>
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</table>

**Account Classification Total:** 5300-Prop Svcs - Purchased Property Services

### 5400-Other Svcs - Other Purchased Services

<table>
<thead>
<tr>
<th>Description</th>
<th>2020</th>
<th>2021</th>
<th>2022</th>
<th>2023</th>
<th>2024</th>
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</thead>
<tbody>
<tr>
<td>Telephone Expenses</td>
<td>$14,301</td>
<td>$16,498</td>
<td>$19,007</td>
<td>$17,000</td>
<td>$18,700</td>
</tr>
<tr>
<td>Mobile/Wireless Expenses</td>
<td>$14,373</td>
<td>$17,538</td>
<td>$16,953</td>
<td>$10,728</td>
<td>$12,400</td>
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<tr>
<td>Internet Services</td>
<td>$0</td>
<td>$13,169</td>
<td>$16,005</td>
<td>$36,904</td>
<td>$15,000</td>
</tr>
<tr>
<td>Software Licenses &amp; Maintenance</td>
<td>$150</td>
<td>$2,232</td>
<td>$4,481</td>
<td>$5,000</td>
<td>$5,000</td>
</tr>
<tr>
<td>Legal Notices &amp; Advertise</td>
<td>$150</td>
<td>$2,232</td>
<td>$4,481</td>
<td>$5,000</td>
<td>$5,000</td>
</tr>
<tr>
<td>Printing &amp; Binding</td>
<td>$3,263</td>
<td>$6,566</td>
<td>$1,899</td>
<td>$3,500</td>
<td>$10,000</td>
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<td>Travel &amp; Training</td>
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<td>$29,929</td>
<td>$41,923</td>
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<tr>
<td>Dues &amp; Subscriptions</td>
<td>$14,187</td>
<td>$14,836</td>
<td>$13,682</td>
<td>$15,750</td>
<td>$16,000</td>
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<tr>
<td>Other Administrative Svcs</td>
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<td>$20,913</td>
<td>$970</td>
<td>$9,500</td>
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**Account Classification Total:** 5400-Other Svcs - Other Purchased Services

### 5500-Supplies - Supplies

<table>
<thead>
<tr>
<th>Description</th>
<th>2020</th>
<th>2021</th>
<th>2022</th>
<th>2023</th>
<th>2024</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Office Supplies</td>
<td>$5,215</td>
<td>$3,266</td>
<td>$6,102</td>
<td>$6,000</td>
<td>$6,000</td>
</tr>
<tr>
<td>Postage &amp; Delivery</td>
<td>$1,633</td>
<td>$2,058</td>
<td>$1,169</td>
<td>$2,700</td>
<td>$3,700</td>
</tr>
<tr>
<td>Photocopying Charges</td>
<td>$147</td>
<td>$2,939</td>
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<td>$1,000</td>
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<tr>
<td>Fuel</td>
<td>$39,005</td>
<td>$38,738</td>
<td>$38,706</td>
<td>$41,700</td>
<td>$54,600</td>
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<tr>
<td>Safety Supplies</td>
<td>$0</td>
<td>$0</td>
<td>$182</td>
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<td>$0</td>
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<tr>
<td>Medical Supplies</td>
<td>$27,334</td>
<td>$24,398</td>
<td>$22,584</td>
<td>$25,000</td>
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<tr>
<td>Clothing &amp; Uniform Supply</td>
<td>$44,652</td>
<td>$25,105</td>
<td>$51,480</td>
<td>$45,900</td>
<td>$75,000</td>
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<tr>
<td>Vehicle &amp; Equip Supplies</td>
<td>$0</td>
<td>$0</td>
<td>$13,682</td>
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<td>$18,500</td>
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<tr>
<td>Other Operating Supplies</td>
<td>$9,886</td>
<td>$4,911</td>
<td>$6,775</td>
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<tr>
<td>Building Supplies</td>
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**Account Classification Total:** 5500-Supplies - Supplies

### 5600-Prop & Cap - Property & Capital

<table>
<thead>
<tr>
<th>Description</th>
<th>2020</th>
<th>2021</th>
<th>2022</th>
<th>2023</th>
<th>2024</th>
</tr>
</thead>
<tbody>
<tr>
<td>Improvements, not Bldgs</td>
<td>$25,737</td>
<td>$11,862</td>
<td>$353</td>
<td>$20,000</td>
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**Account Classification Total:** 5600-Prop & Cap - Property & Capital
## 56410 Office Equipment <$10K

<table>
<thead>
<tr>
<th></th>
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<th>$23,693</th>
<th>$9,752</th>
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</table>
| Account Classification Total: 5600-Prop & Cap - Property & Capital
|               | $51,701  | $39,795 | $17,840 | $37,100 | $37,100 |

## 56710 Other Equipment <$10K

<table>
<thead>
<tr>
<th></th>
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<th>$4,240</th>
<th>$7,735</th>
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</table>
| Account Classification Total: 5600-Prop & Cap - Property & Capital
|               | $51,701  | $39,795 | $17,840 | $37,100 | $37,100 |

## 5800-Financing - Financing Costs

<table>
<thead>
<tr>
<th></th>
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</table>
| Account Classification Total: 5800-Financing - Financing Costs
|               | $0       | $1,379  | $9,859  | $2,500  | $2,500  |

## 58110 Principal Payments

<table>
<thead>
<tr>
<th></th>
<th>$0</th>
<th>$0</th>
<th>$0</th>
<th>$0</th>
<th>$0</th>
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</table>
| Account Classification Total: 5800-Financing - Financing Costs
|               | $0       | $1,379  | $9,859  | $2,500  | $2,500  |

## 58120 Interest Payments

<table>
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<tr>
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<th>$1,692</th>
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</table>
| Account Classification Total: 5800-Financing - Financing Costs
|               | $0       | $1,379  | $9,859  | $2,500  | $2,500  |

## 58220 Licenses & Permits

<table>
<thead>
<tr>
<th></th>
<th>$0</th>
<th>$1,379</th>
<th>$9,859</th>
<th>$2,500</th>
<th>$2,500</th>
</tr>
</thead>
</table>
| Account Classification Total: 5800-Financing - Financing Costs
|               | $0       | $1,379  | $9,859  | $2,500  | $2,500  |

## 59990.601 TRANSFER OUT-I/S

<table>
<thead>
<tr>
<th></th>
<th>$26,862</th>
<th>$26,862</th>
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<th>$0</th>
<th>$0</th>
</tr>
</thead>
</table>
| Account Classification Total: 5900-Other Financing Uses
|               | $26,862  | $26,862 | $0      | $0      | $0      |

## 5900-Oth Financ - Other Financing Uses

<table>
<thead>
<tr>
<th></th>
<th>$26,862</th>
<th>$26,862</th>
<th>$0</th>
<th>$0</th>
<th>$0</th>
</tr>
</thead>
</table>
| Account Classification Total: 5900-Other Financing Uses
|               | $26,862  | $26,862 | $0      | $0      | $0      |

## 4500-Intergov'l - Intergovernmental Revenues

<table>
<thead>
<tr>
<th></th>
<th>$0</th>
<th>$14,509</th>
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</tr>
</thead>
</table>
| Account Classification Total: 4500-Intergov'l - Intergovernmental Revenues
|               | $0       | $14,509 | $0      | $0      | $0      |

## 45460 Local Agency Grants

<table>
<thead>
<tr>
<th></th>
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<th>$14,509</th>
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</tr>
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</table>
| Account Classification Total: 4500-Intergov'l - Intergovernmental Revenues
|               | $0       | $14,509 | $0      | $0      | $0      |

## 5600-Prop & Cap - Property & Capital

<table>
<thead>
<tr>
<th></th>
<th>$0</th>
<th>$14,509</th>
<th>$0</th>
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<th>$0</th>
</tr>
</thead>
</table>
| Account Classification Total: 5600-Prop & Cap - Property & Capital
|               | $0       | $14,509 | $0      | $0      | $0      |

## 56710 Other Equipment <$10K

<table>
<thead>
<tr>
<th></th>
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<th>$14,509</th>
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</tr>
</thead>
</table>
| Account Classification Total: 5600-Prop & Cap - Property & Capital
|               | $0       | $14,509 | $0      | $0      | $0      |

## 5800-Financing - Financing Costs

<table>
<thead>
<tr>
<th></th>
<th>$0</th>
<th>$14,509</th>
<th>$0</th>
<th>$0</th>
<th>$0</th>
</tr>
</thead>
</table>
| Account Classification Total: 5800-Financing - Financing Costs
|               | $0       | $14,509 | $0      | $0      | $0      |

## 58110 Principal Payments

<table>
<thead>
<tr>
<th></th>
<th>$0</th>
<th>$0</th>
<th>$0</th>
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<th>$0</th>
</tr>
</thead>
</table>
| Account Classification Total: 5800-Financing - Financing Costs
|               | $0       | $0      | $0      | $0      | $0      |

## 58120 Interest Payments

<table>
<thead>
<tr>
<th></th>
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</table>
| Account Classification Total: 5800-Financing - Financing Costs
|               | $0       | $0      | $0      | $0      | $0      |

## 58220 Licenses & Permits

<table>
<thead>
<tr>
<th></th>
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<th>$0</th>
<th>$0</th>
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</table>
| Account Classification Total: 5800-Financing - Financing Costs
|               | $0       | $0      | $0      | $0      | $0      |

## 59990.601 TRANSFER OUT-I/S

<table>
<thead>
<tr>
<th></th>
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</tr>
</thead>
</table>
| Account Classification Total: 5900-Other Financing Uses
|               | $26,862  | $26,862 | $0      | $0      | $0      |

## 5900-Oth Financ - Other Financing Uses

<table>
<thead>
<tr>
<th></th>
<th>$26,862</th>
<th>$26,862</th>
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<th>$0</th>
<th>$0</th>
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</thead>
</table>
| Account Classification Total: 5900-Other Financing Uses
|               | $26,862  | $26,862 | $0      | $0      | $0      |

## 4500-Intergov'l - Intergovernmental Revenues

<table>
<thead>
<tr>
<th></th>
<th>$0</th>
<th>$14,509</th>
<th>$0</th>
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</thead>
</table>
| Account Classification Total: 4500-Intergov'l - Intergovernmental Revenues
|               | $0       | $14,509 | $0      | $0      | $0      |

## 45460 Local Agency Grants

<table>
<thead>
<tr>
<th></th>
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<th>$14,509</th>
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</table>
| Account Classification Total: 4500-Intergov'l - Intergovernmental Revenues
|               | $0       | $14,509 | $0      | $0      | $0      |

## 5600-Prop & Cap - Property & Capital

<table>
<thead>
<tr>
<th></th>
<th>$0</th>
<th>$14,509</th>
<th>$0</th>
<th>$0</th>
<th>$0</th>
</tr>
</thead>
</table>
| Account Classification Total: 5600-Prop & Cap - Property & Capital
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## 56710 Other Equipment <$10K

<table>
<thead>
<tr>
<th></th>
<th>$0</th>
<th>$14,509</th>
<th>$0</th>
<th>$0</th>
<th>$0</th>
</tr>
</thead>
</table>
| Account Classification Total: 5600-Prop & Cap - Property & Capital
|               | $0       | $14,509 | $0      | $0      | $0      |

## 5800-Financing - Financing Costs

<table>
<thead>
<tr>
<th></th>
<th>$0</th>
<th>$14,509</th>
<th>$0</th>
<th>$0</th>
<th>$0</th>
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</thead>
</table>
| Account Classification Total: 5800-Financing - Financing Costs
|               | $0       | $14,509 | $0      | $0      | $0      |

## 58110 Principal Payments

<table>
<thead>
<tr>
<th></th>
<th>$0</th>
<th>$0</th>
<th>$0</th>
<th>$0</th>
<th>$0</th>
</tr>
</thead>
</table>
| Account Classification Total: 5800-Financing - Financing Costs
|               | $0       | $0      | $0      | $0      | $0      |

## 58120 Interest Payments

<table>
<thead>
<tr>
<th></th>
<th>$0</th>
<th>$0</th>
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<th>$0</th>
<th>$0</th>
</tr>
</thead>
</table>
| Account Classification Total: 5800-Financing - Financing Costs
|               | $0       | $0      | $0      | $0      | $0      |

## 58220 Licenses & Permits

<table>
<thead>
<tr>
<th></th>
<th>$0</th>
<th>$0</th>
<th>$0</th>
<th>$0</th>
<th>$0</th>
</tr>
</thead>
</table>
| Account Classification Total: 5800-Financing - Financing Costs
<p>|               | $0       | $0      | $0      | $0      | $0      |</p>
<table>
<thead>
<tr>
<th>Account Classification</th>
<th>Total: 5800-Financing - Financing Costs</th>
<th>58120 Interest Payments</th>
</tr>
</thead>
<tbody>
<tr>
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<td>$2,815</td>
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<td></td>
<td>$567</td>
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<td>$0</td>
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</tr>
<tr>
<td></td>
<td>$0</td>
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</tr>
<tr>
<td></td>
<td>$38,240</td>
<td>$136,591</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Division Total: 10 - Fire Administration</th>
</tr>
</thead>
<tbody>
<tr>
<td>Account Classification: 5800-Financing - Financing Costs</td>
</tr>
<tr>
<td>58120 Interest Payments</td>
</tr>
<tr>
<td>$2,815</td>
</tr>
<tr>
<td>$567</td>
</tr>
<tr>
<td>$0</td>
</tr>
<tr>
<td>$0</td>
</tr>
<tr>
<td>$136,591</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Department Total: 25 - Fire</th>
</tr>
</thead>
<tbody>
<tr>
<td>Account Classification: 5800-Financing - Financing Costs</td>
</tr>
<tr>
<td>58120 Interest Payments</td>
</tr>
<tr>
<td>$2,815</td>
</tr>
<tr>
<td>$567</td>
</tr>
<tr>
<td>$0</td>
</tr>
<tr>
<td>$0</td>
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<tr>
<td>$136,591</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>EXPENSES Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fund REVENUE</td>
</tr>
<tr>
<td>Total: 601 - Vehicle/Equip Replacement</td>
</tr>
<tr>
<td>$2,815</td>
</tr>
<tr>
<td>$567</td>
</tr>
<tr>
<td>$0</td>
</tr>
<tr>
<td>$0</td>
</tr>
<tr>
<td>$136,591</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Fund EXPENSE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total: 601 - Vehicle/Equip Replacement</td>
</tr>
<tr>
<td>$(2,815)</td>
</tr>
<tr>
<td>$(567)</td>
</tr>
<tr>
<td>$0</td>
</tr>
<tr>
<td>$0</td>
</tr>
<tr>
<td>$(136,591)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Fund Total: 601 - Vehicle/Equip Replacement</th>
</tr>
</thead>
<tbody>
<tr>
<td>REVENUE Grand Totals:</td>
</tr>
<tr>
<td>$2,815</td>
</tr>
<tr>
<td>$567</td>
</tr>
<tr>
<td>$0</td>
</tr>
<tr>
<td>$0</td>
</tr>
<tr>
<td>$(136,591)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>EXPENSE GRAND Totals:</th>
</tr>
</thead>
<tbody>
<tr>
<td>$2,815</td>
</tr>
<tr>
<td>$567</td>
</tr>
<tr>
<td>$0</td>
</tr>
<tr>
<td>$0</td>
</tr>
<tr>
<td>$(136,591)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>REVENUE GRAND Totals:</th>
</tr>
</thead>
<tbody>
<tr>
<td>$3,794,042</td>
</tr>
<tr>
<td>$3,642,609</td>
</tr>
<tr>
<td>$4,944,434</td>
</tr>
<tr>
<td>$4,859,500</td>
</tr>
<tr>
<td>$5,072,648</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>EXPENSE GRAND Totals:</th>
</tr>
</thead>
<tbody>
<tr>
<td>$11,287,434</td>
</tr>
<tr>
<td>$11,224,351</td>
</tr>
<tr>
<td>$12,177,746</td>
</tr>
<tr>
<td>$12,948,202</td>
</tr>
<tr>
<td>$13,483,474</td>
</tr>
</tbody>
</table>
SECTION 7: POLICE DEPARTMENT

The El Cerrito Police Department is committed to protecting our community, solving crime, and pursuing justice. The Department’s vision is to continue to foster an environment of collaboration, honesty, and respect with each member of the community, the department, and allied agencies. The Department will represent the highest ideals of public service in carrying out our mission and living our values. The El Cerrito Police Department will be known for its commitment to steadfast compassionate service and vigorous crime fighting.

DEPARTMENT OVERVIEW

The El Cerrito Police Department (ECPD) provides essential police services to the community. The department is organized into two divisions handling Administration and Field Operations. The Department focuses on criminal investigation, traffic safety, and emergency response.

The ECPD partners with State, Federal and other local agencies to provide services that support the Department in a cost-effective manner. Notably, the Richmond Police Department provides dispatch services while the County of Contra Costa provides crime laboratory and animal control services. The Department is a member of the FBI Safe Streets Task Force, along with other police departments in the region. The Department also assigns officers to the Richmond Police Department Crisis Response Team.

Overall Goals
The overall goals of the Department are to:

- Provide core police services in the areas of emergency response, constitutional policing, criminal investigation, and traffic safety.
- Create opportunities to educate, learn from, and collaborate with the community.
- Foster a workplace that values and develops police professionals.

Organizational Structure
The ECPD is deployed in two divisions, each led by a lieutenant.

Administrative and Support Services Division
Members of this Division are responsible for commanding and supervising personnel, developing and maintaining budgets, processing records, over-seeing internal investigations, recruiting new personnel, training department personnel and creating policies. The investigations unit is responsible for responding to and examining major crime scenes, conducting complex criminal investigations, investigating use of force incidents, and acting as liaison to community groups.
Field Operations Division
Members of the Field Operations Division are the front-line uniformed personnel who respond to emergencies and calls for service, investigate criminal incidents, enforce parking regulations, and participate in traffic safety enforcement and education. Members of the Field Operations Division are on duty 24 hours a day. During each shift, officers from the Division collaborate with community members to help find solutions for neighborhood problems.

Chart 7-1 shows the organizational layout of the Police Department.

Position Listing
The total number of authorized positions for the Police Department is 48 full-time positions, including 38 sworn officers, and up to 7 part-time positions. Table 7-1 shows the current authorized positions of the Department if it was fully staffed.
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Community Services Officer (CSO)</td>
<td>2.4</td>
<td>2.4</td>
<td>2.4</td>
<td>2.4</td>
<td>2.4</td>
</tr>
<tr>
<td>Police Cadet</td>
<td>1.6</td>
<td>1.6</td>
<td>1.6</td>
<td>1.6</td>
<td>1.6</td>
</tr>
<tr>
<td>Police Captain</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Police Chief</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Police Corporal</td>
<td>4</td>
<td>4</td>
<td>4</td>
<td>4</td>
<td>4</td>
</tr>
<tr>
<td>Police Corporal - Detective</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Management Analyst II</td>
<td>1</td>
<td>1</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Public Safety Executive Assistant</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Police Lieutenant</td>
<td>3</td>
<td>3</td>
<td>3</td>
<td>2</td>
<td>2</td>
</tr>
<tr>
<td>Police Officer</td>
<td>17</td>
<td>17</td>
<td>17</td>
<td>13</td>
<td>13</td>
</tr>
<tr>
<td>Police Officer - Detective</td>
<td>4</td>
<td>4</td>
<td>4</td>
<td>6</td>
<td>6</td>
</tr>
<tr>
<td>Police Officer - K9</td>
<td>2</td>
<td>2</td>
<td>2</td>
<td>2</td>
<td>2</td>
</tr>
<tr>
<td>Police Officer - SRO</td>
<td>2</td>
<td>2</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Police Officer - Traffic</td>
<td>3</td>
<td>3</td>
<td>3</td>
<td>0</td>
<td>1</td>
</tr>
<tr>
<td>Police Records Specialist</td>
<td>4</td>
<td>4</td>
<td>4</td>
<td>4</td>
<td>3</td>
</tr>
<tr>
<td>Police Records Supervisor</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Police Sergeant</td>
<td>4</td>
<td>4</td>
<td>4</td>
<td>5</td>
<td>4</td>
</tr>
<tr>
<td>Police Sergeant - Detective</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Police Sergeant - Motor</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Police Sergeant - Admin</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Property and Evidence Specialist</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Senior Police Records Specialist</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>0</td>
<td>1</td>
</tr>
<tr>
<td><strong>POLICE DEPARTMENT TOTAL</strong></td>
<td><strong>58.0</strong></td>
<td><strong>58.0</strong></td>
<td><strong>55.0</strong></td>
<td><strong>48.0</strong></td>
<td><strong>48.0</strong></td>
</tr>
</tbody>
</table>

**Police Department Staffing Analysis**

During Fiscal Year 2021-22, the Department faced significant challenges with employee retention and recruiting. Current hiring trends reveal that some agencies are facing serious headwinds regarding employee retention due to changing cultural attitudes toward policing careers.

Although the Department was authorized to fill all 37 sworn positions by mid-year, as of January 1, 2022, the department only employed 28 of the 37 authorized sworn positions. Staff departed the agency for a number of reasons including retirements, career opportunities, better opportunities for job growth, and employment closer to home. This has had several impacts on the El Cerrito community:

- Staffing shortages negatively impacted all major Police investigations, beginning in October 2021.
- Staffing shortages negatively impacted responses to calls for service, beginning in January 2021. Police responses to emergencies took over two (2) minutes longer (or 42% slower), on average.
• Recruiting and replacement efforts were hindered by a shortage of qualified lateral candidates and long training times for recruit officers.

• Traffic enforcement efforts were significantly reduced, due to the elimination of the Traffic Enforcement Unit. Issued traffic citations fell 77%.

The Department is diligently working with Human Resources to increase recruitment and retention efforts, including seeking creative solutions to attract talented professionals and improve employee morale.

Additionally, the response to the pandemic revealed a need for a greater depth in the supervisor positions available for Records staff. Currently, the Police Records Supervisor is responsible for not only daily supervision, but also complex data projects, training new staff members, and mandated state reporting. Staff recommends activating the Senior Records Specialist position to add depth to the supervision and training element in the Records Bureau. The Senior Records Specialist is an auxiliary supervisor and is also the primary trainer for new specialists and cadets. This position was eliminated in the past, as a cost saving measure. This position listing also includes reducing the Records Specialist staff level from 4 specialists to 3 specialists, to off-set the additional cost.

The position listing above also calls for the return of a Traffic Officer position. Traffic safety enforcement severely decreased during the last fiscal year. Police officers issued 77% fewer traffic tickets than in previous years, primarily due to the loss of a dedicated enforcement officer combined with staffing challenges. The Traffic Officer position is a valuable assignment that adds expertise and variety to an officer's work. Traffic officers are frequently some of the first officers to arrive to emergency calls for service, because they are often out in the field in commercial districts addressing motor vehicle safety. In addition, traffic officers ride nimble motorcycles that quickly navigate traffic and decrease their response times.

<table>
<thead>
<tr>
<th>FY 2021-2022 HIGHLIGHTS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Prepared all department staff for stop reporting, pursuant to the Racial and Identity Profiling Act. (RIPA)</td>
</tr>
<tr>
<td>Transitioned crime reporting from Uniform Crime Reporting (UCR) to National Incident-Based Reporting System. (NIBRS)</td>
</tr>
<tr>
<td>Police personnel continued to deploy to address crime trends every day, despite significant staffing challenges combined with a return to pre-pandemic crime levels.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>FY 2022-2023 FOCUS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Hire new employees to achieve authorized staffing levels.</td>
</tr>
<tr>
<td>Develop programs to improve retention of existing employees.</td>
</tr>
<tr>
<td>Reintroduce Traffic Safety Program by assigning a Traffic Officer.</td>
</tr>
</tbody>
</table>

### All Funds

<table>
<thead>
<tr>
<th>Expenditure Type</th>
<th>FY 2018-19 Actual</th>
<th>FY 2019-20 Actual</th>
<th>FY 2020-21 Actual</th>
<th>FY 2021-22 Amended</th>
<th>FY 2022-23 Adopted</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>General Fund (101)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Personnel Services</td>
<td>$10,145,543</td>
<td>$10,334,946</td>
<td>$9,769,826</td>
<td>$10,136,681</td>
<td>$10,813,534</td>
</tr>
<tr>
<td>Purchased Professional &amp; Technical Services</td>
<td>$1,269,477</td>
<td>$1,315,407</td>
<td>$1,228,473</td>
<td>$1,400,000</td>
<td>$1,328,500</td>
</tr>
<tr>
<td>Purchased Property Services</td>
<td>$163,874</td>
<td>$97,641</td>
<td>$128,420</td>
<td>$274,592</td>
<td>$325,200</td>
</tr>
<tr>
<td>Other Purchased Services</td>
<td>$249,101</td>
<td>$206,071</td>
<td>$128,420</td>
<td>$136,500</td>
<td>$163,000</td>
</tr>
<tr>
<td>Supplies</td>
<td>$160,730</td>
<td>$164,322</td>
<td>$139,128</td>
<td>$161,500</td>
<td>$166,500</td>
</tr>
<tr>
<td>Property &amp; Capital</td>
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<td>$79,730</td>
<td>$133,977</td>
<td>$140,000</td>
<td>$190,000</td>
</tr>
<tr>
<td>Financing Costs</td>
<td>$1,555</td>
<td>$1,272</td>
<td>$10,550</td>
<td>$1,545</td>
<td>$0</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>$12,121,461</td>
<td>$12,199,388</td>
<td>$11,638,566</td>
<td>$12,250,818</td>
<td>$12,986,734</td>
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</table>

### Asset Seizure Fund (208)

<table>
<thead>
<tr>
<th>Expenditure Type</th>
<th>FY 2018-19 Actual</th>
<th>FY 2019-20 Actual</th>
<th>FY 2020-21 Actual</th>
<th>FY 2021-22 Amended</th>
<th>FY 2022-23 Adopted</th>
</tr>
</thead>
<tbody>
<tr>
<td>Supplies</td>
<td>$512</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Property &amp; Capital</td>
<td>$0</td>
<td>$10,175</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>$512</td>
<td>$10,175</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
</tbody>
</table>

### Vehicle Abatement Fund (209)

<table>
<thead>
<tr>
<th>Expenditure Type</th>
<th>FY 2018-19 Actual</th>
<th>FY 2019-20 Actual</th>
<th>FY 2020-21 Actual</th>
<th>FY 2021-22 Amended</th>
<th>FY 2022-23 Adopted</th>
</tr>
</thead>
<tbody>
<tr>
<td>Purchased Property Services</td>
<td>$0</td>
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<td>$0</td>
<td>$11,330</td>
<td>$11,330</td>
</tr>
<tr>
<td>Property &amp; Capital</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$19,570</td>
<td>$19,570</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$30,900</td>
<td>$30,900</td>
</tr>
</tbody>
</table>

### C.O.P.S. Grant Fund (Fund: 222)

<table>
<thead>
<tr>
<th>Expenditure Type</th>
<th>FY 2018-19 Actual</th>
<th>FY 2019-20 Actual</th>
<th>FY 2020-21 Actual</th>
<th>FY 2021-22 Amended</th>
<th>FY 2022-23 Adopted</th>
</tr>
</thead>
<tbody>
<tr>
<td>Purchased Professional &amp; Technical Services</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$78,000</td>
<td>$78,000</td>
</tr>
<tr>
<td>Other Purchased Services</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$45,000</td>
<td>$45,000</td>
</tr>
<tr>
<td>Supplies</td>
<td>($785)</td>
<td>$0</td>
<td>$0</td>
<td>$30,000</td>
<td>$30,000</td>
</tr>
<tr>
<td>Property &amp; Capital</td>
<td>($785)</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>($785)</td>
<td>$107,400</td>
<td>$7,862</td>
<td>$153,000</td>
<td>$153,000</td>
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</table>

### Police Department Revenues

<table>
<thead>
<tr>
<th>Expenditure Type</th>
<th>FY 2018-19 Actual</th>
<th>FY 2019-20 Actual</th>
<th>FY 2020-21 Actual</th>
<th>FY 2021-22 Amended</th>
<th>FY 2022-23 Adopted</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>General Fund (101)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fines &amp; Forfeitures</td>
<td>$203,227</td>
<td>$213,294</td>
<td>$129,908</td>
<td>$120,000</td>
<td>$120,000</td>
</tr>
<tr>
<td>Intergovernmental Revenues</td>
<td>$361,358</td>
<td>$324,708</td>
<td>$13,940</td>
<td>$20,000</td>
<td>$20,000</td>
</tr>
<tr>
<td>Charges for Services</td>
<td>$123,979</td>
<td>$99,086</td>
<td>$65,891</td>
<td>$79,000</td>
<td>$74,000</td>
</tr>
<tr>
<td>Other Revenue</td>
<td>$112</td>
<td>$156</td>
<td>$116</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>$688,676</td>
<td>$637,244</td>
<td>$209,855</td>
<td>$219,000</td>
<td>$214,000</td>
</tr>
</tbody>
</table>

### Asset Seizure Fund (208)

<table>
<thead>
<tr>
<th>Expenditure Type</th>
<th>FY 2018-19 Actual</th>
<th>FY 2019-20 Actual</th>
<th>FY 2020-21 Actual</th>
<th>FY 2021-22 Amended</th>
<th>FY 2022-23 Adopted</th>
</tr>
</thead>
<tbody>
<tr>
<td>Use of Money and Property</td>
<td>$13,614</td>
<td>$866</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
</tbody>
</table>
Total Revenues | $13,614 | $866 | $0 | $0 | $0

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Intergovernmental Revenues</td>
<td>$75,461</td>
<td>$11,773</td>
<td>$11,174</td>
<td>$30,000</td>
<td>$30,000</td>
</tr>
<tr>
<td>Total Revenues</td>
<td>$75,461</td>
<td>$11,773</td>
<td>$11,174</td>
<td>$30,000</td>
<td>$30,000</td>
</tr>
</tbody>
</table>

C.O.P.S. Grant Fund (222 )

<table>
<thead>
<tr>
<th>Intergovernmental Revenues</th>
<th>FY 2018-19 Actual</th>
<th>FY 2019-20 Actual</th>
<th>FY 2020-21 Actual</th>
<th>FY 2021-22 Amended</th>
<th>FY 2022-23 Adopted</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenue Totals</td>
<td>$148,747</td>
<td>$155,948</td>
<td>$156,727</td>
<td>$150,000</td>
<td>$150,000</td>
</tr>
</tbody>
</table>

TOTAL DEPARTMENT EXPENDITURES | $12,121,188 | $12,316,964 | $11,646,428 | $12,434,718 | $13,170,634 |

TOTAL DEPARTMENT REVENUES | $926,498 | $805,830 | $377,755 | $399,000 | $394,000 |

Revenue Assumptions
The following provides General Fund revenue assumptions for projections over $50,000 in the Department's budget. This includes Administration (20-11), Operations (20-12) and Investigations (20-13).

<table>
<thead>
<tr>
<th>Account</th>
<th>Amount</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>20-12-43010</td>
<td>$60,000</td>
<td>Moving Vehicle Citations – No change.</td>
</tr>
<tr>
<td>20-12-43020</td>
<td>$60,000</td>
<td>Parking Citations/Fines – No change.</td>
</tr>
</tbody>
</table>

Major Expenditures
The following table contains General Fund major expenditures in the department with an increase from the previous fiscal year in the amount of $10,000 or above. This includes Administration (20-11), Operations (20-12) and Investigations (20-13).

<table>
<thead>
<tr>
<th>Account</th>
<th>Amount</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>20-11-52110</td>
<td>$1,185,000</td>
<td>Contract and Regional Service Agreements, including Richmond Communications Center ($812,000), Animal Control ($198,023), East Bay Regional Communications ($65,000), fingerprint connection services, building cleaning, psychological services, and shredding.</td>
</tr>
<tr>
<td>20-11-54240</td>
<td>$144,300</td>
<td>Software: Body Worn Camera expenses, regional data sharing, transcription services, records management and computer aided dispatch, online reporting, employee scheduling, and planned crime mapping service.</td>
</tr>
<tr>
<td>20-12-53250</td>
<td>$100,000</td>
<td>Vehicle and Equipment Maintenance - Covers expenses related to police vehicle and equipment repair and maintenance, and a pilot uniform cleaning program</td>
</tr>
<tr>
<td>20-12-56520</td>
<td>$150,000</td>
<td>Vehicles - Expenses related to the purchase and outfitting of vehicles, typically 2 to 3 patrol vehicles and/or 1 to 2 support vehicles. Patrol cars can cost around $50,000 with outfitting.</td>
</tr>
</tbody>
</table>
## POLICE DEPARTMENT BUDGET DETAIL

<table>
<thead>
<tr>
<th>Account Number</th>
<th>Account Description</th>
<th>FY2018-19 Actual</th>
<th>FY2019-20 Actual</th>
<th>FY2020-21 Actual</th>
<th>FY2021-22 Amended</th>
<th>FY2022-23 Adopted</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fund: 101 - General Fund</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
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<tr>
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<td>$0</td>
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<td>$1,272</td>
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Division: 12 - Police Operations

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|---------------------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|
| 51110 Regular Salaries & Wages | $3,611,071 | $3,583,478 | $3,368,644 | $3,172,052 | $3,180,067 |
| 51120 Part-Time Permanent Salaries & Wages | $51,634 | $32,963 | $7,248 | $10,000 | $10,000 |
| 51200 PARS Contribution | $19 | $0 | $0 | $0 | $0 |
| 51210 PERS Contributions | $565,515 | $587,005 | $612,580 | $547,379 | $571,761 |
| 51211 PERS UAL | $796,771 | $775,684 | $863,751 | $739,029 | $1,103,238 |
| 51220 FICA/Medicare | $67,381 | $66,897 | $60,766 | $54,200 | $54,200 |
| 51230 Medical Benefits | $544,406 | $555,843 | $549,558 | $475,135 | $491,764 |
| 51235 Life & LTD Insurance | $38,185 | $35,407 | $31,376 | $24,709 | $25,450 |
| 51240 Workers Compensation Premiums | $208,090 | $218,624 | $147,705 | $111,462 | $174,620 |
| 51140 Overtime Pay | $421,070 | $472,554 | $290,867 | $350,000 | $350,000 |
| 51142 Straight OT | $2,238 | $2,938 | $2,081 | $3,120 | $3,120 |
| 51150 Special Pay | $121,375 | $107,380 | $103,417 | $97,496 | $97,496 |
| 51155 One-Time Payouts | $75,775 | $91,186 | $61,918 | $0 | $0 |
| 51237 Allowances & Other Benefits | $157,169 | $151,611 | $164,961 | $148,370 | $148,370 |
| 51242 Workers Compensation Pay (In Lieu of Salary) | $13,932 | $50,371 | $18,547 | $0 | $0 |
| Account Classification Total: 5100-Persn - Personnel Total: 5100-Persn - Personnel Total: 5100-Persn - Personnel Total: 5100-Persn - Personnel Total: 5100-Persn - Personnel | $6,674,631 | $6,731,941 | $6,283,420 | $5,732,952 | $6,210,086 |

5200-Prof Svcs - Purchased Professional & Technical Services

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<td>52110 Collect &amp; Admin Services</td>
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5300-Prop Svcs - Purchased Property Services

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<th>Total: 5300-Prop Svcs - Purchased Property Services</th>
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<td>53230 Building Maint Services</td>
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5400-Other Svcs - Other Purchased Services
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<th>2019</th>
<th>2018</th>
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<td>54220</td>
<td>Mobile/Wireless Expenses</td>
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<td>Printing &amp; Binding</td>
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<td>54920</td>
<td>Events &amp; Field Trips</td>
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<td>Other Administrative Svcs</td>
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<td>55110</td>
<td>General Office Supplies</td>
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<td>56410</td>
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<td>Division: 13 - Police Investigations</td>
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<tr>
<td>5300-Prop Svcs - Purchased Property Services</td>
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**Fund: 208 - Asset Seizure Fund**

**REVENUES**

**Department: 20 - Police**

**Division: 11 - Police Administration**

4400-Use of Prp - Use of Money and Property

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<tr>
<td></td>
<td></td>
<td>$13,614</td>
<td>$866</td>
<td>$0</td>
<td>$0</td>
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</tr>
<tr>
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</tr>
<tr>
<td></td>
<td></td>
<td>$13,614</td>
<td>$866</td>
<td>$0</td>
<td>$0</td>
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<td>REVENUES Total</td>
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<td></td>
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<td>$13,614</td>
<td>$866</td>
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**EXPENSES**

**Department: 20 - Police**

**Division: 11 - Police Administration**

5600-Prop & Cap - Property & Capital

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<tr>
<th>Account Classification</th>
<th>Description</th>
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<th>55290</th>
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<td>Other Equipment &lt;$10K</td>
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<td>5600-Prop &amp; Cap - Property &amp; Capital</td>
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<td>$0</td>
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<td>$0</td>
<td>$10,175</td>
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<tr>
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<td></td>
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<td></td>
<td></td>
<td>$0</td>
<td>$10,175</td>
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<td>$0</td>
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**Division: 12 - Police Operations**

5500-Supplies - Supplies

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<tr>
<th>Account Classification</th>
<th>Description</th>
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<th>55290</th>
<th>55290</th>
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</thead>
<tbody>
<tr>
<td>5500-Supplies - Supplies</td>
<td>Other Operating Supplies</td>
<td>$512</td>
<td>$0</td>
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<tr>
<td>5500-Supplies - Supplies</td>
<td></td>
<td>$512</td>
<td>$0</td>
<td>$0</td>
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<td>Division Total: 12 - Police Operations</td>
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<tr>
<td></td>
<td></td>
<td>$512</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Department Total: 20 - Police</td>
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<td></td>
<td></td>
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<tr>
<td></td>
<td></td>
<td>$512</td>
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<td></td>
<td></td>
<td>$512</td>
<td>$0</td>
<td>$0</td>
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</tbody>
</table>
### Fund EXPENSE Total: 208 - Asset Seizure Fund

<table>
<thead>
<tr>
<th>Fund</th>
<th>Total: 208 - Asset Seizure Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>$512</td>
<td>$10,175</td>
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### Fund Total: 208 - Asset Seizure Fund

<table>
<thead>
<tr>
<th>Fund</th>
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<tbody>
<tr>
<td>$13,103</td>
<td>($9,310)</td>
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</table>

### Fund: 209 - Vehicle Abatement Fund

#### REVENUES

**Department:** 20 - Police  
**Division:** 11 - Police Administration  
**Account Classification:** 4500-Intergovl - Intergovernmental Revenues

| Account Classification Total: 4500-Intergovl - Intergovernmental Revenues |
|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| $75,461 | $11,773 | $11,174 | $30,000 | $30,000 |

### Division Total: 11 - Police Administration

<table>
<thead>
<tr>
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<tbody>
<tr>
<td>$75,461</td>
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</table>

### Department Total: 20 - Police

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</thead>
<tbody>
<tr>
<td>$75,461</td>
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</tbody>
</table>

#### EXPENSES

**Department:** 20 - Police  
**Division:** 12 - Police Operations  
**Account Classification:** 5300-Prop Svcs - Purchased Property Services

| Account Classification Total: 5300-Prop Svcs - Purchased Property Services |
|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| $75,461 | $11,773 | $11,174 | $30,000 | $30,000 |

### Division Total: 12 - Police Operations

<table>
<thead>
<tr>
<th>Division Total: 12 - Police Operations</th>
</tr>
</thead>
<tbody>
<tr>
<td>$75,461</td>
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</tbody>
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### Department Total: 20 - Police

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<td>$75,461</td>
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</table>

### REVENUES Total

<table>
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<tr>
<th>REVENUES Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>$75,461</td>
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</table>

### Fund: 222 - C.O.P.S. Grant Fund

#### REVENUES

**Department:** 20 - Police  
**Division:** 12 - Police Operations  
**Account Classification:** 4500-Intergovl - Intergovernmental Revenues

| Account Classification Total: 4500-Intergovl - Intergovernmental Revenues |
|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| $148,747 | $155,948 | $156,727 | $150,000 | $150,000 |

### Division Total: 12 - Police Operations

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<tbody>
<tr>
<td>$148,747</td>
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### Department Total: 20 - Police

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<tr>
<td>$148,747</td>
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### REVENUES Total

<table>
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<tr>
<th>REVENUES Total</th>
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</thead>
<tbody>
<tr>
<td>$148,747</td>
</tr>
</tbody>
</table>

#### EXPENSES

**Department:** 20 - Police  
**Division:** 11 - Police Administration  
**Account Classification:** 5200-Prof Svcs - Purchased Professional & Technical Services

| Account Classification Total: 5200-Prof Svcs - Purchased Professional & Technical Services |
|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| $0 | $0 | $0 | $78,000 | $78,000 |

### Division Total: 11 - Police Administration

<table>
<thead>
<tr>
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<tbody>
<tr>
<td>$0</td>
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</table>

### Department Total: 20 - Police

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<tr>
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<tbody>
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### EXPENSES Total

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<tr>
<td>Operations</td>
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<tr>
<td>EXPENSES Total</td>
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<tr>
<td>Fund REVENUE Total:</td>
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<tr>
<td>222 - C.O.P.S. Grant</td>
</tr>
<tr>
<td>Fund EXPENSE Total:</td>
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<tr>
<td>222 - C.O.P.S. Grant</td>
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<tr>
<td>REVENUE GRAND Totals:</td>
</tr>
<tr>
<td>EXPENSE GRAND Totals:</td>
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</table>
The mission of the Public Works Department is to maintain, operate, develop, design, and construct public infrastructure, buildings, parks, landscapes, natural areas, integrated waste services, and environmental programs that are of vital importance to a sustainable and resilient community and to the public health, safety and well-being of the people who live, work, and visit in El Cerrito.

DEPARTMENT OVERVIEW

The Public Works Department provides professional, timely, and effective service to the community as follows:

- Maintain, rehabilitate and improve public facilities and infrastructure including streets, sidewalks, multi-modal transportation facilities, parks, play fields, open space, paths and trails, public landscapes, urban forest, storm drains, creeks, stormwater treatment facilities, and public buildings.

- Operate and oversee the City's recycling collection and integrated waste management programs and services.

- Develop, implement and monitor the City's environmental stewardship and sustainability initiatives, policies, programs, projects and community engagement.

- Coordinate and oversee the activities of utility companies, private developers, and property owners within the public right-of-way.

- Conduct emergency planning and response providing all-hour, on-call response to flooding, vehicle accidents, illicit discharges and spills, downed tree limbs, and other urgent maintenance needs.

- Provide liaison efforts with a myriad of organizations and agencies to access state and regional resources and influence regional policies to the benefit of El Cerrito.

- Ensure compliance with various state, federal and regional regulations governing Department operations.

- Support various departments in reviewing and implementing projects, programs and special events that deepen a sense of place and foster environmental and economic sustainability Citywide.

The Department is operated utilizing a variety of funds including the General Fund, Gas Tax Fund, National Pollutant Discharge Elimination System (NPDES) Fund, Landscaping and Lighting Assessment District (LLAD) Fund, Measure J County Transportation-Return to Source Fund, Measure J Storm Drain Fund, Measure A Street Improvement Fund, Senate Bill 1-Road Repair and Accountability Act Fund, Integrated Waste Management Fund, and, most recently, the Measure H Park & Recreation Facilities Fund.
Organizational Structure
The Public Works Department consists of two Divisions: the Engineering Division, which operates from City Hall; and the Operations + Environmental Services Division (OESD), which operates from the Recycling + Environmental Resource Center (RERC) and the Corporation Yard.

Engineering Division
The Engineering Division’s primary responsibilities are to plan, design, and construct improvements to public facilities and infrastructure, and oversee work done by other entities in the public right-of-way. Core service areas include:

- Capital Improvement Program (CIP) – assess needs, plan improvements, develop budgets, identify funding opportunities, oversee design and construction of public facilities and infrastructure improvements.

- Engineering Permits and Utility Coordination – review plans, issue permits and perform inspections for work and oversize transportation affecting the public right of way as performed by property owners, utility companies, private contractors and outside agencies.

- Street and Multi-Modal Transportation Services – Bicycle, Pedestrian and ADA Programs: evaluate and implement bicycle, pedestrian, safe routes to school and ADA projects and programs including those contained in the El Cerrito Active Transportation Plan and ADA Transition Plan, and convene and oversee the ADA Advisory Group. Traffic Engineering: perform traffic engineering and parking analyses and implement modifications and upgrades for existing traffic control and parking; Pavement Management Program (PMP): update the City’s PMP database, develop projects as part of the Measure A Street Improvement Program, and serve as Staff Liaison to the Citizens Street Oversight Committee. Transportation Planning: participate in regional transportation policy setting and funding forums to support City goals including collaboration with the Contra Costa Transportation Authority (CCTA), West Contra Costa Transportation Advisory Committee (WCCTAC), Metropolitan Transportation Commission, Caltrans, BART, and other transit agencies; and provide City staff representative on the CCTA Technical Coordinating Committee (TCC) and WCCTAC Technical Advisory Group (TAC).

- Land Development/Community Development Support – assist the Community Development Department by performing plan review and inspection of private development for subdivisions, site plans, grading, storm drainage and stormwater treatment and control; and provide engineering review and related support services for large private development, citywide planning and regional projects.

- Utility and Interagency Coordination – coordinate with outside agencies and utilities including Stege Sanitary, EBMUD, PG&E, AT&T, and Contra Costa County City-County Engineering Advisory Committee (CCEAC) to provide and improve various infrastructure systems within the City; and provide City staff representative on the CCEAC.

- Grant Management – apply for grants to leverage existing City resources and manage various regional, state and federal grants including applications, reporting and reimbursement requests.

Operations + Environmental Services Division
OESD’s primary responsibility includes developing and managing operations, programs and policies that maintain and improve public spaces, infrastructure, and environmental quality in the City.

Core service areas include:

- Maintenance of Public Facilities, Infrastructure and Landscapes – on-going maintenance and operations of public buildings, parks, open space, landscaping, urban forest, irrigation systems,
sidewalks, streets, trails, streetlights, storm drains, creeks, stormwater treatment facilities, and traffic signals, signs and pavement markings.

- **Recycling Collection and Integrated Waste Management** – On-going management and operations of the City’s award-winning Recycling + Environmental Resource Center and curbside recycling collection program, City's garbage and green-waste franchise hauler and post-collection agreements, AB939 and SB1383 compliance, participation in RecycleMore, and other waste management and diversion programs.

- **Clean Water Program/National Pollutant Discharge Elimination System** – management, implementation and monitoring of the Clean Water Program, including compliance and reissuance of the Municipal Regional Permit, street sweeping, trash load reduction, commercial inspection, Integrated Pest Management (IPM), Green Infrastructure (GI), and Mercury Control/PCBs control.

- **Trash/Debris and Graffiti Abatement** – on-going clean-up and removal of illegally dumped waste, litter and graffiti found on public facilities and landscapes, and coordination with Community Development Code Enforcement, Police and County to address illegal activities as well as address public health and safety risks arising from homeless encampments.

- **Environmental Sustainability** – Foster citywide environmental sustainability through development, implementation and monitoring of policies, programs, and projects; and monitor and update the Climate Action Plan.

- **Community Engagement** – lead community engagement events that involve and educate El Cerrito residents and businesses, through management and/or support of volunteer environmental stewardship activities, such as monthly work parties at Baxter Creek, Arbor Day, periodic Green Team clean-ups, the City’s annual Earth Day Celebration, Hillside Festival, and activities led by local non-profit organizations as well as monthly e-newsletter and other other materials. The Division also provides staff liaison support to the Environmental Quality Committee (EQC) and the Urban Forest Committee (UFC).

- **Emergency Response** – all-hours, on-call response to emergencies involving public facilities and infrastructure including response to flooding, vehicle accidents, illicit discharges and spills, downed trees and limbs, and other urgent maintenance and repair needs.
Public Works’ organizational structure is shown in Chart 8-1:

**Position Listing**

Table 8-1 shows position listings for Public Works Department. This table reflects elimination of Engineering Technician, which involved a layoff in mid-year FY 2020-21 as a part of budget reductions. Additionally, although not an increase to the number of positions, 50% of Management Analyst position will be allocated to the General Fund. At mid-year in FY 2021-22, the City Council approved General Fund support for this position to be partially restored to a 25% level for some environmental and maintenance related work, with the remaining funding from the Integrated Waste Management Fund. Restoring the General Fund support at a 50% level will allow for the Management Analyst to work on a larger range of environmental sustainability initiatives, specifically work on update and implementation of the Climate Action Plan.

Another personnel item not specifically shown here, but being requested as a line item budget increase, is to restore the Part-Time Maintenance Worker position, which was part of a layoff in mid-year FY 2020-21. This position previously focused on weed abatement on City easements, medians, and various City properties, and will help offset increasing demands on Maintenance staff related to clean-up of homeless encampments.
Table 8-1
Public Works Position Listing

<table>
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<tr>
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</thead>
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<td>Management Analyst</td>
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<td>1</td>
<td>1</td>
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</tr>
<tr>
<td>Administrative Clerk</td>
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<tr>
<td>Associate Engineer</td>
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<tr>
<td>Engineering Technician</td>
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<tr>
<td>Environmental Programs Manager</td>
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<td>1</td>
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<tr>
<td>Operations + Enviro. Services Manager</td>
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<tr>
<td>Forklift Operator</td>
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<tr>
<td>Maintenance Services Superintendent</td>
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<td>Maintenance Worker</td>
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<tr>
<td>Management Assistant</td>
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<tr>
<td>Public Works Director/City Engineer</td>
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<td>1</td>
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<tr>
<td>Recycling Maintenance Worker</td>
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<tr>
<td>Senior Engineer/Engineering Manager</td>
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<tr>
<td>Waste Prevention Specialist</td>
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<tr>
<td>PUBLIC WORKS DEPARTMENT TOTAL</td>
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<td>25.0</td>
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### FY 2021-2022 HIGHLIGHTS

<table>
<thead>
<tr>
<th>Highlights</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>Issuance of just over 760 Encroachment Permits in 2021, a 50% increase over average for prior three years and numerous inspections for large infrastructure projects by PG&amp;E, EBMUD, Stege, AT&amp;T, and development projects, and continued coordination with EBMUD on the Wildcat Pipeline Project including planning for temporary traffic control and pavement restoration particularly along Richmond Street.</td>
<td></td>
</tr>
<tr>
<td>Completion of several Capital Improvement Projects including 2021 Slurry Seal, 2021 Sidewalk Repairs, San Pablo Avenue &amp; Wall Avenue Crosswalk Safety Improvements, Central Avenue &amp; San Diego Street Pedestrian Crossing Improvements, Gladys-El Dorado-B Street Improvements and San Pablo Avenue Stormwater Spine Project, as well as several urgent facility repairs including roof and sewer lateral repairs at the Public Safety Building and City Hall server room air conditioning system.</td>
<td></td>
</tr>
<tr>
<td>Continued implementation and support for update of the San Pablo Avenue Specific Plan, including completion of the preliminary engineering phase for El Cerrito Del Norte Transit-Oriented Development (TOD) Complete Streets Project with Caltrans approval of the Project Study Report/Project Report and successful grant application for just under $2 million from the State Affordable Housing &amp; Sustainable Communities Program, and assistance to Community Development with the El Cerrito Plaza BART development and related parking and access studies.</td>
<td></td>
</tr>
<tr>
<td>Adoption of an Expanded Foodware Ordinance that supports the City’s goals relating to waste reduction, climate action, and stormwater quality.</td>
<td></td>
</tr>
<tr>
<td>Implementation of activities to comply with increasing state mandates related to integrated waste management, including adoption of an enforceable ordinance that integrates the requirements of SB 1383 (Short-Lived Climate Pollutants: Organic Waste Methane Emissions Reductions), plus negotiation and execution of a new Franchise Agreement with East Bay Sanitary, Inc. to continue providing trash and organic waste collection services in El Cerrito, while providing service enhancements to the community, with no increase in solid waste rates.</td>
<td></td>
</tr>
<tr>
<td>Navigated and fulfilled complex regulatory requirements relating to the City’s NPDES Clean Water Program, operations at the El Cerrito Recycling Center, e-waste and household hazardous waste collection, operations of the City’s fueling station and City facilities, and maintenance of City creeks.</td>
<td></td>
</tr>
<tr>
<td>Increased efforts related to homelessness including regular interdepartmental coordination, new standard operating procedures for identifying resources for individuals experiencing homelessness, addressing public health and safety issues at encampments, and conducting seven significant clean-up efforts along the Ohlone Greenway.</td>
<td></td>
</tr>
<tr>
<td>Successful procurement and contracting for services to resurface the tennis courts at Cerrito Vista, remove sidewalk trip hazards, address Immediate Work Priorities from the Parks and Recreation Facilities Master Plan, and maintain City parks, streetlights and traffic control devices, and the urban forest.</td>
<td></td>
</tr>
<tr>
<td>FY 2022-2023 FOCUS</td>
<td></td>
</tr>
<tr>
<td>--------------------</td>
<td></td>
</tr>
<tr>
<td>Stabilize Encroachment Permit functions given reduced staffing and evaluate staffing level and organization; fully implement new cloud-based permit system, including online portal, to improve efficiencies in permitting and inspection; streamline permit process, in particular for large utilities companies using annual/programmatic permits; and address backlog and updates related to records retention using technical and additional support.</td>
<td></td>
</tr>
<tr>
<td>Begin activities to comply with a reissued Clean Water Program National Pollutant Discharge Elimination System (NPDES) Municipal Regional Permit effective July 2022 that will include a variety of increasing State mandates; and continue compliance activities for SB 1383, including entering into a Memorandum of Understanding with RecycleMore to delegate certain responsibilities, coordinating with RecycleMore and East Bay Sanitary to complete required activities, and coordinating a Citywide switch to color-compliant solid waste containers.</td>
<td></td>
</tr>
<tr>
<td>Update the City’s Climate Action Plan, with community input, setting greenhouse gas reduction targets that align with the State and identifying specific strategies for how the City and community can reach those targets.</td>
<td></td>
</tr>
<tr>
<td>Develop a plan to address deferred maintenance Citywide, including what staffing and financial resources will be needed to implement a successful program; plan to purchase/replace needed equipment in Public Works, including an electric forklift, a backhoe, a bucket truck, and/or a wood chipper.</td>
<td></td>
</tr>
<tr>
<td>Bid and begin construction of several capital improvement projects including the 2022 Slurry Seal Project, 2022 Access Modifications - Street and Sidewalks, and El Cerrito Del Norte TOD Complete Streets Project; complete a variety of priority repairs for buildings and infrastructure including guardrails, paths, storm drains, and roofs as funding allows; complete design for HNA Wayfinding Signs Project and Arlington Park Improvements; and begin development of Local Roadway Safety Plan and Pavement Management Program update.</td>
<td></td>
</tr>
<tr>
<td>Complete recycling operations and outsourcing evaluation; begin evaluation of post-collection procurement options; and adopt an ordinance or enforceable mechanism to comply with State Assembly Bill 1276, which requires foodware accessories and condiments to only be provided upon request.</td>
<td></td>
</tr>
</tbody>
</table>
## Public Works Budget Summary

### Public Works Expenditures (1080, 3020, 3030)

<table>
<thead>
<tr>
<th></th>
<th>FY 2018-19 Actual</th>
<th>FY 2019-20 Actual</th>
<th>FY 2020-21 Actual</th>
<th>FY 2021-22 Amended</th>
<th>FY 2022-23 Adopted</th>
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<tbody>
<tr>
<td><strong>All Funds</strong></td>
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<tr>
<td><strong>General Fund (101)</strong></td>
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<tr>
<td>Personnel Services</td>
<td>$688,714</td>
<td>$768,809</td>
<td>$677,846</td>
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<td>Personnel Services</td>
<td>$180,412</td>
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<td><strong>$366,804</strong></td>
<td><strong>$409,602</strong></td>
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<td><strong>Land &amp; Light Assessment District Fund (203)</strong></td>
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<td>Personnel Services</td>
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<td><strong>$773,855</strong></td>
<td><strong>$780,783</strong></td>
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<td>Measure J-Return to Source Fund (204)</td>
<td>FY 2018-19 Actual</td>
<td>FY 2019-20 Actual</td>
<td>FY 2020-21 Actual</td>
<td>FY 2021-22 Amended</td>
<td>FY 2022-23 Adopted</td>
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<tr>
<td>--------------------------------------</td>
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<tr>
<td>Personnel Services</td>
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<td>$405,887</td>
<td>$437,802</td>
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<table>
<thead>
<tr>
<th>Measure J Storm Drain Fund (205)</th>
<th>FY 2018-19 Actual</th>
<th>FY 2019-20 Actual</th>
<th>FY 2020-21 Actual</th>
<th>FY 2021-22 Amended</th>
<th>FY 2022-23 Adopted</th>
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</thead>
<tbody>
<tr>
<td>Personnel Services</td>
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<td>$351,666</td>
<td>$311,436</td>
<td>$314,913</td>
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<tr>
<th>Measure H Parcel Tax Fund (207)</th>
<th>FY 2018-19 Actual</th>
<th>FY 2019-20 Actual</th>
<th>FY 2020-21 Actual</th>
<th>FY 2021-22 Amended</th>
<th>FY 2022-23 Adopted</th>
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</thead>
<tbody>
<tr>
<td>Purchased Professional &amp; Technical Services (3030)</td>
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<td>$0</td>
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<td>$0</td>
<td>$255,941</td>
<td>$239,800</td>
<td>$149,410</td>
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</table>

<table>
<thead>
<tr>
<th>Street Improvement &amp; Maintenance Fund (211)</th>
<th>FY 2018-19 Actual</th>
<th>FY 2019-20 Actual</th>
<th>FY 2020-21 Actual</th>
<th>FY 2021-22 Amended</th>
<th>FY 2022-23 Adopted</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personnel Services (3020 &amp; 3030)</td>
<td>$91,478</td>
<td>$109,294</td>
<td>$99,831</td>
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<td>$114,580</td>
</tr>
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</table>

<table>
<thead>
<tr>
<th>SB1 Road Maintenance (212)</th>
<th>FY 2018-19 Actual</th>
<th>FY 2019-20 Actual</th>
<th>FY 2020-21 Actual</th>
<th>FY 2021-22 Amended</th>
<th>FY 2022-23 Adopted</th>
</tr>
</thead>
<tbody>
<tr>
<td>Purchased Property Services</td>
<td>$136,627</td>
<td>$102,027</td>
<td>$121,714</td>
<td>$163,200</td>
<td>$175,000</td>
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<th>Capital Improvement Fund (301)</th>
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<th>FY 2019-20 Actual</th>
<th>FY 2020-21 Actual</th>
<th>FY 2021-22 Amended</th>
<th>FY 2022-23 Adopted</th>
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</thead>
<tbody>
<tr>
<td>Personnel Services</td>
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<td>$19,745</td>
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<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
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<tr>
<td>Total Expenditures</td>
<td>$7,338</td>
<td>$0</td>
<td>$19,745</td>
<td>$0</td>
<td>$0</td>
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</thead>
<tbody>
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<td>FY 2020-21 Actual</td>
<td>FY 2021-22 Amended</td>
<td>FY 2022-23 Adopted</td>
</tr>
<tr>
<td>----------------------------------</td>
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</tr>
<tr>
<td><strong>Public Works Department Revenues</strong></td>
<td>FY 2018-19</td>
<td>FY 2019-20</td>
<td>FY 2020-21</td>
<td>FY 2021-22</td>
<td>FY 2022-23</td>
</tr>
<tr>
<td><strong>General Fund (101 )</strong></td>
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<tr>
<td>Intergovernmental Revenues</td>
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<td>$463,800</td>
<td>$397,400</td>
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<tr>
<td><strong>National Pollution Discharge Elimination System Fund (202 )</strong></td>
<td>FY 2018-19 Actual</td>
<td>FY 2019-20 Actual</td>
<td>FY 2020-21 Actual</td>
<td>FY 2021-22 Amended</td>
<td>FY 2022-23 Adopted</td>
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<td><strong>SB1 Road Maintenance (212)</strong></td>
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<td>FY 2019-20 Actual</td>
<td>FY 2020-21 Actual</td>
<td>FY 2021-22 Amended</td>
<td>FY 2022-23 Adopted</td>
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<td><strong>Revenue Totals</strong></td>
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<td>$3,796,261</td>
<td>$3,884,283</td>
<td>$3,900,022</td>
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**Total Public Works Expenditures**

| Category                          | $7,363,243         | $7,445,158         | $6,954,919         | $8,453,888         | $9,316,177         |

**Total Public Works Revenues**

| Category                          | $3,057,019         | $3,731,652         | $4,244,484         | $4,358,583         | $4,307,922         |

| Category                          | $2,678,586         | $2,914,696         | $2,772,247         | $3,368,642         | $3,762,776         |

| Category                          | $2,644,367         | $3,377,511         | $3,796,261         | $3,884,283         | $3,900,022         |

| Category                          | $3,057,019         | $3,731,652         | $4,244,484         | $4,358,583         | $4,307,922         |
Revenue Assumptions
The following provides general fund revenue assumptions for projections over $50,000 in the Department’s budget. This includes Public Works Environmental Services (10-80), Engineering (30-20), and Maintenance (30-30).

<table>
<thead>
<tr>
<th>Revenue Assumptions (&gt; $50k)</th>
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<tbody>
<tr>
<td><strong>Account</strong></td>
</tr>
<tr>
<td>30-20-46520</td>
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</table>

Major Expenditures
The following table contains major expenditures in the Department with an increase from the previous fiscal year in the amount of $10,000 or above. The Department includes Environmental Services (10-80), Engineering (30-20), and Maintenance (30-30).

<table>
<thead>
<tr>
<th>Major Expenditures (&gt; $10k)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Account</strong></td>
</tr>
<tr>
<td>General Fund (101)</td>
</tr>
<tr>
<td>30-30-53111</td>
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<tr>
<td>30-30-53240</td>
</tr>
<tr>
<td>SB1-Road Repair &amp; Accountability-Return to Source Fund (212)</td>
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<tr>
<td>30-30-53220</td>
</tr>
<tr>
<td>Integrated Waste Management Fund (501)</td>
</tr>
<tr>
<td>10-80-53250</td>
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<tr>
<td>10-80-53910</td>
</tr>
<tr>
<td>10-80-56620</td>
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### Public Works Department Budget Detail

**Fund:** 101 - General Fund

#### Revenues

**Department:** 30 - Public Works

**Division:** 20 - Public Works Engineering

**4500-Intergov'l - Intergovernmental Revenues**

<table>
<thead>
<tr>
<th>Account</th>
<th>FY2018-19 Actual</th>
<th>FY2019-20 Actual</th>
<th>FY2020-21 Actual</th>
<th>FY2021-22 Amended</th>
<th>FY2022-23 Adopted</th>
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<tbody>
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**Account Classification Total: 4500-Intergov'l - Intergovernmental Revenues**

<table>
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<tr>
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<th>FY2020-21 Actual</th>
<th>FY2021-22 Amended</th>
<th>FY2022-23 Adopted</th>
</tr>
</thead>
<tbody>
<tr>
<td>4600</td>
<td>$355,263</td>
<td>$292,367</td>
<td>$390,981</td>
<td>$426,600</td>
<td>$360,000</td>
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**4600-Charges - Charges for Services**

<table>
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<tr>
<th>Account</th>
<th>FY2018-19 Actual</th>
<th>FY2019-20 Actual</th>
<th>FY2020-21 Actual</th>
<th>FY2021-22 Amended</th>
<th>FY2022-23 Adopted</th>
</tr>
</thead>
<tbody>
<tr>
<td>46520</td>
<td>$355,263</td>
<td>$292,367</td>
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<td>$426,600</td>
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**Account Classification Total: 4600-Charges - Charges for Services**

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<th>FY2021-22 Amended</th>
<th>FY2022-23 Adopted</th>
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<tbody>
<tr>
<td>4800</td>
<td>$357,477</td>
<td>$292,612</td>
<td>$390,558</td>
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<td>$360,000</td>
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**Division Total: 20 - Public Works Engineering**

<table>
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<th>FY2021-22 Amended</th>
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<td>48990</td>
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<td>$292,612</td>
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**Division Total: 30 - Public Works Maintenance**

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**Department Total: 30 - Public Works**

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**Revenues Total**

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#### Expenses

**Department:** 10 - Administration

**Division:** 80 - Environmental Services

**5100-Persn - Personnel**

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<thead>
<tr>
<th>Account</th>
<th>FY2018-19 Actual</th>
<th>FY2019-20 Actual</th>
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**Account Classification Total: 5100-Persn - Personnel**

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<th>FY2022-23 Adopted</th>
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**Division Total: 80 - Environmental Services**

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<td>5100</td>
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**Department:** 30 - Public Works

**Division:** 20 - Public Works Engineering

**5100-Persn - Personnel**

<table>
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<th>Account</th>
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**Account Classification Total: 5100-Persn - Personnel**

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<thead>
<tr>
<th>Account</th>
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<th>FY2020-21 Actual</th>
<th>FY2021-22 Amended</th>
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**Division Total: 20 - Public Works Engineering**

<table>
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<th>FY2021-22 Amended</th>
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<tr>
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<td>$5,087</td>
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<td>$0</td>
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**Department Total: 30 - Public Works**

<table>
<thead>
<tr>
<th>Account</th>
<th>FY2018-19 Actual</th>
<th>FY2019-20 Actual</th>
<th>FY2020-21 Actual</th>
<th>FY2021-22 Amended</th>
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<td>Account Classification</td>
<td>Description</td>
<td>5100-Persn - Personnel</td>
<td>5200-Prof Svcs - Purchased Professional &amp; Technical Services</td>
<td>5300-Prop Svcs - Purchased Property Services</td>
<td>5400-Other Svcs - Other Purchased Services</td>
</tr>
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<td>------------------------</td>
<td>---------------------------------------</td>
<td>------------------------</td>
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<td>---------------------------------------------</td>
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<tr>
<td>51210</td>
<td>PERS Contributions</td>
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<td>Medical Benefits</td>
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<td>Landscape/Park Maint Svcs</td>
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<tr>
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<tr>
<td>5100-Persn - Personnel</td>
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<td>51110 Regular Salaries &amp; Wages</td>
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### 5500-Supplies - Supplies

<table>
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<th>2022</th>
<th>2021</th>
<th>2020</th>
<th>2021</th>
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<tbody>
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**Account Classification Total:** 5500-Supplies - Supplies

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<th>2021</th>
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### 5600-Prop & Cap - Property & Capital

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<th>2021</th>
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<tbody>
<tr>
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**Account Classification Total:** 5600-Prop & Cap - Property & Capital

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<th>2021</th>
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### 5800-Financing - Financing Costs

<table>
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<th>2020</th>
<th>2021</th>
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<tbody>
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**Account Classification Total:** 5800-Financing - Financing Costs

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<th>2021</th>
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### Division Total: 30 - Public Works Maintenance

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<th>2022</th>
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<th>2020</th>
<th>2021</th>
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<tbody>
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<td>$1,177,220</td>
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### Department Total: 30 - Public Works

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<th>2022</th>
<th>2021</th>
<th>2020</th>
<th>2021</th>
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</thead>
<tbody>
<tr>
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<td>$1,879,884</td>
<td>$1,467,656</td>
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### EXPENSES Total

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### Fund: 201 - Gas Tax Fund

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<th>2020</th>
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<tbody>
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### Account Classification Total: 5100-Persn - Personnel

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<td>51230</td>
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**Total:** $154,496

### Account Classification Total: 5200-Prof Svcs - Purchased Professional & Technical Services

<table>
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**Total:** $38,470

### Division Total: 20 - Public Works Engineering

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<tr>
<td>$191,151</td>
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### Account Classification Total: 5100-Persn - Personnel

<table>
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<tr>
<td>51211</td>
<td>$18,670</td>
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<tr>
<td>51220</td>
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<tr>
<td>51230</td>
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<tr>
<td>51240</td>
<td>$6,342</td>
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<tr>
<td>51140</td>
<td>$2,484</td>
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<tr>
<td>51142</td>
<td>$1,668</td>
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<td>51150</td>
<td>$558</td>
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<tr>
<td>51155</td>
<td>$1,620</td>
</tr>
<tr>
<td>51237</td>
<td>$1,209</td>
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</table>

**Total:** $154,496

### Account Classification Total: 5200-Prof Svcs - Purchased Professional & Technical Services

<table>
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<th>Amount</th>
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<tbody>
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<td>52110</td>
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<tr>
<td>52190</td>
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<tr>
<td>52110</td>
<td>$1,862</td>
</tr>
<tr>
<td>52111</td>
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</tr>
<tr>
<td>52200</td>
<td>$6,342</td>
</tr>
<tr>
<td>52300</td>
<td>$17,765</td>
</tr>
<tr>
<td>52310</td>
<td>$4,556</td>
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<tr>
<td>51140</td>
<td>$2,484</td>
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<tr>
<td>51142</td>
<td>$1,668</td>
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<tr>
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**Total:** $38,470

### Division Total: 30 - Public Works Maintenance

<table>
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<tr>
<td>$337,322</td>
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<tr>
<td>$544,951</td>
<td>$519,694</td>
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<tr>
<td>$544,951</td>
<td>$519,694</td>
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**Total:** $387,206

### Department Total: 30 - Public Works

<table>
<thead>
<tr>
<th>Department Total</th>
<th>Amount</th>
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<tbody>
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<tr>
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<tr>
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<td>$519,694</td>
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<tr>
<td>$544,951</td>
<td>$519,694</td>
</tr>
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<td>$519,694</td>
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**Total:** $544,951

### EXPENSES Total

<table>
<thead>
<tr>
<th>EXPENSES Total</th>
<th>Amount</th>
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</thead>
<tbody>
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<td>$519,694</td>
</tr>
<tr>
<td>$544,951</td>
<td>$519,694</td>
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<td>$519,694</td>
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**Total:** $544,951

### 4600-Charges - Charges for Services

<table>
<thead>
<tr>
<th>46520 Program Fees</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>$912</td>
<td>$53</td>
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</tbody>
</table>

**Total:** $912

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**Note:** The above table represents financial information for various accounts categorized by personnel and professional services for different divisions and departments within an organization. The amounts listed are for the fiscal year ending in a given year.
## Account Classification Total: 4600-Charges - Charges for Services

<table>
<thead>
<tr>
<th>Account</th>
<th>Debit</th>
<th>Credit</th>
<th>Debit</th>
<th>Credit</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>143</td>
<td>$912</td>
<td>$53</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
</tbody>
</table>

### Division Total: 20 - Public Works Engineering

<table>
<thead>
<tr>
<th>Account</th>
<th>Debit</th>
<th>Credit</th>
<th>Debit</th>
<th>Credit</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>143</td>
<td>$912</td>
<td>$53</td>
<td>$0</td>
<td>$0</td>
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<td>$0</td>
</tr>
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</table>

### Department Total: 30 - Public Works

<table>
<thead>
<tr>
<th>Account</th>
<th>Debit</th>
<th>Credit</th>
<th>Debit</th>
<th>Credit</th>
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<th>Credit</th>
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<tbody>
<tr>
<td>143</td>
<td>$912</td>
<td>$53</td>
<td>$0</td>
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<td>$0</td>
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### REVENUES Total

<table>
<thead>
<tr>
<th>Account</th>
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<th>Debit</th>
<th>Credit</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>143</td>
<td>$912</td>
<td>$53</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
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</table>

## EXPENSES

### Department: 30 - Public Works

### Division: 20 - Public Works Engineering

#### 5100-Persn - Personnel

<table>
<thead>
<tr>
<th>Account</th>
<th>Debit</th>
<th>Credit</th>
<th>Debit</th>
<th>Credit</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>51110 Regular Salaries &amp; Wages</td>
<td>$6,052</td>
<td>$12,849</td>
<td>$17,989</td>
<td>$16,329</td>
<td>$28,264</td>
<td></td>
</tr>
<tr>
<td>51210 PERS Contributions</td>
<td>$602</td>
<td>$1,597</td>
<td>$2,758</td>
<td>$2,038</td>
<td>$2,063</td>
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</tr>
<tr>
<td>51211 PERS UAL</td>
<td>$1,120</td>
<td>$1,310</td>
<td>$1,459</td>
<td>$5,354</td>
<td>$1,863</td>
<td></td>
</tr>
<tr>
<td>51220 FICA/Medicare</td>
<td>$433</td>
<td>$982</td>
<td>$1,373</td>
<td>$1,252</td>
<td>$2,162</td>
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<tr>
<td>51230 Medical Benefits</td>
<td>$1,372</td>
<td>$2,932</td>
<td>$5,279</td>
<td>$3,895</td>
<td>$4,167</td>
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<tr>
<td>51235 Life &amp; LTD Insurance</td>
<td>$74</td>
<td>$151</td>
<td>$238</td>
<td>$149</td>
<td>$153</td>
<td></td>
</tr>
<tr>
<td>51240 Workers Compensation Premiums</td>
<td>$372</td>
<td>$580</td>
<td>$559</td>
<td>$643</td>
<td>$792</td>
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<tr>
<td>51140 Overtime Pay</td>
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<td>$127</td>
<td>$0</td>
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<td>$0</td>
<td></td>
</tr>
<tr>
<td>51150 Special Pay</td>
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<td>$65</td>
<td>$129</td>
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<td>51155 One-Time Payouts</td>
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<tr>
<td>51237 Allowances &amp; Other Benefits</td>
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**Account Classification Total: 5100-Persn - Personnel**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
<th>Debit</th>
<th>Credit</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>$10,514</td>
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<td>$30,404</td>
<td>$29,693</td>
<td>$39,497</td>
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#### 5200-Prof Svcs - Purchased Professional & Technical Services

<table>
<thead>
<tr>
<th>Account</th>
<th>Debit</th>
<th>Credit</th>
<th>Debit</th>
<th>Credit</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>52190 Miscellaneous Prof Svcs</td>
<td>$19,915</td>
<td>$8,856</td>
<td>$6,295</td>
<td>$16,500</td>
<td>$22,000</td>
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</table>

**Account Classification Total: 5200-Prof Svcs - Purchased Professional & Technical Services**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
<th>Debit</th>
<th>Credit</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>$19,915</td>
<td>$8,856</td>
<td>$6,295</td>
<td>$16,500</td>
<td>$22,000</td>
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</tr>
</tbody>
</table>

#### 5400-Other Svcs - Other Purchased Services

<table>
<thead>
<tr>
<th>Account</th>
<th>Debit</th>
<th>Credit</th>
<th>Debit</th>
<th>Credit</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>54610 Travel &amp; Training</td>
<td>$43</td>
<td>$0</td>
<td>$0</td>
<td>$1,800</td>
<td>$1,872</td>
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</tr>
<tr>
<td>54990 Other Administrative Svcs</td>
<td>$2,650</td>
<td>$715</td>
<td>$1,751</td>
<td>$3,000</td>
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**Account Classification Total: 5400-Other Svcs - Other Purchased Services**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
<th>Debit</th>
<th>Credit</th>
<th>Debit</th>
<th>Credit</th>
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</thead>
<tbody>
<tr>
<td>$2,693</td>
<td>$715</td>
<td>$1,751</td>
<td>$4,800</td>
<td>$4,992</td>
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#### 5800-Financing - Financing Costs

<table>
<thead>
<tr>
<th>Account</th>
<th>Debit</th>
<th>Credit</th>
<th>Debit</th>
<th>Credit</th>
<th>Debit</th>
<th>Credit</th>
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</thead>
<tbody>
<tr>
<td>58220 Licenses &amp; Permits</td>
<td>$9,118</td>
<td>$9,137</td>
<td>$10,250</td>
<td>$10,500</td>
<td>$15,000</td>
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**Account Classification Total: 5800-Financing - Financing Costs**

<table>
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<tr>
<th>Debit</th>
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<th>Debit</th>
<th>Credit</th>
<th>Debit</th>
<th>Credit</th>
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</thead>
<tbody>
<tr>
<td>$9,118</td>
<td>$9,137</td>
<td>$10,250</td>
<td>$10,500</td>
<td>$15,000</td>
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### Division Total: 20 - Public Works Engineering

<table>
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<tr>
<th>Debit</th>
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<tr>
<td>$42,240</td>
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<td>$81,489</td>
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### Division: 30 - Public Works Maintenance

#### 5100-Persn - Personnel

<table>
<thead>
<tr>
<th>Account</th>
<th>Debit</th>
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<th>Debit</th>
<th>Credit</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>51110 Regular Salaries &amp; Wages</td>
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<td>51210 PERS Contributions</td>
<td>$10,311</td>
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<tr>
<td>51211 PERS UAL</td>
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<td>51220 FICA/Medicare</td>
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<td>$8,077</td>
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<td>51230 Medical Benefits</td>
<td>$27,523</td>
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<td>51235 Life &amp; LTD Insurance</td>
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<td>51240 Workers Compensation Premiums</td>
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<td>$1,761</td>
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<tr>
<td>51150 Special Pay</td>
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<td>$593</td>
<td>$799</td>
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<td>51155 One-Time Payouts</td>
<td>$1,342</td>
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<td>$0</td>
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<tr>
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**Account Classification Total: 5100-Persn - Personnel**

<table>
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<th>Credit</th>
<th>Debit</th>
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<tbody>
<tr>
<td>$169,898</td>
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### 5300-Prop Svcs - Purchased Property Services

<table>
<thead>
<tr>
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</tr>
</thead>
<tbody>
<tr>
<td>53210 Infrastructure Maint Svc</td>
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### 5400-Other Svcs - Other Purchased Services

<table>
<thead>
<tr>
<th>Account Classification</th>
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</thead>
<tbody>
<tr>
<td>54920 Events &amp; Field Trips</td>
<td>$66 $76 $150 $300 $312</td>
</tr>
<tr>
<td>54990 Other Administrative Svcs</td>
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### 5500-Supplies - Supplies

<table>
<thead>
<tr>
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</thead>
<tbody>
<tr>
<td>55510 Infrastructure Supplies</td>
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### 5900-Oth Financ - Other Financing Uses

<table>
<thead>
<tr>
<th>Account Classification</th>
<th>Total: 5900-Oth Financ - Other Financing Uses</th>
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</thead>
<tbody>
<tr>
<td>59991.101 Indirect Xfer-GEN</td>
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### 4500-Intergov'l - Intergovernmental Revenues

<table>
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<tbody>
<tr>
<td>45790 Other Local Reimbursement</td>
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### 4600-Charges - Charges for Services

<table>
<thead>
<tr>
<th>Account Classification</th>
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</tr>
</thead>
<tbody>
<tr>
<td>46520 Program Fees</td>
<td>$0 $0 $206 $0 $0</td>
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### 4800-Oth Revenu - Other Revenue

<table>
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</tr>
</thead>
<tbody>
<tr>
<td>48990 Other Misc Revenue</td>
<td>$100 $1,610 $2,620 $0 $0</td>
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</table>

### Division Total: 30 - Public Works Maintenance

<table>
<thead>
<tr>
<th>Total: 30 - Public Works Maintenance</th>
</tr>
</thead>
<tbody>
<tr>
<td>$9,552 $21,231 $14,025 $10,500 $10,500</td>
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</tbody>
</table>

### Department Total: 30 - Public Works

<table>
<thead>
<tr>
<th>Total: 30 - Public Works</th>
</tr>
</thead>
<tbody>
<tr>
<td>$9,552 $21,231 $14,025 $10,500 $10,500</td>
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</tbody>
</table>

### REVENUES Total

<table>
<thead>
<tr>
<th>Total: 202 - Nat'l Pollut Dis Elim Sys</th>
</tr>
</thead>
<tbody>
<tr>
<td>$912 $53 $0 $0 $0</td>
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</tbody>
</table>

### EXPENSES Total

<table>
<thead>
<tr>
<th>Total: 202 - Nat'l Pollut Dis Elim Sys</th>
</tr>
</thead>
<tbody>
<tr>
<td>($294,566) ($338,009) ($326,186) ($366,804) ($409,602)</td>
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</table>

### Department: 30 - Public Works

### Division: 30 - Public Works Engineering

### 5200-Prof Svcs - Purchased Professional & Technical Services

<table>
<thead>
<tr>
<th>Account Classification</th>
<th>Total: 5200-Prof Svcs - Purchased Professional &amp; Technical Services</th>
</tr>
</thead>
<tbody>
<tr>
<td>52110 Collect &amp; Admin Services</td>
<td>$9,999 $6,285 $6,376 $3,700 $3,848</td>
</tr>
<tr>
<td>52120 Legal &amp; Financial Svcs</td>
<td>$7,269 $9,983 $10,209 $10,500 $10,920</td>
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### 5400-Other Svcs - Other Purchased Services

<table>
<thead>
<tr>
<th>Account Classification</th>
<th>Total: 5400-Other Svcs - Other Purchased Services</th>
</tr>
</thead>
<tbody>
<tr>
<td>54910 Dues &amp; Subscriptions</td>
<td>$945 $945 $945 $1,100 $1,144</td>
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</table>

### Division Total: 20 - Public Works Engineering

<table>
<thead>
<tr>
<th>Total: 20 - Public Works Engineering</th>
</tr>
</thead>
<tbody>
<tr>
<td>$18,213 $17,214 $17,530 $15,300 $15,912</td>
</tr>
</tbody>
</table>
## Account Classification Total: 5100-Persn - Personnel

<table>
<thead>
<tr>
<th>Account Classification</th>
<th>Total</th>
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<tbody>
<tr>
<td>51110 Regular Salaries &amp; Wages</td>
<td>$77,663 $79,439 $69,882 $75,670 $83,316</td>
</tr>
<tr>
<td>51120 Part-Time Permanent Salaries &amp; Wages</td>
<td>$6,785 $16,264 $5,266 $16,711 $0</td>
</tr>
<tr>
<td>51200 PARS Contribution</td>
<td>$0 $173 $0 $422 $422</td>
</tr>
<tr>
<td>51210 PERS Contributions</td>
<td>$9,905 $10,500 $10,221 $10,163 $10,288</td>
</tr>
<tr>
<td>51211 PERS UAL</td>
<td>$18,296 $21,401 $23,831 $27,846 $30,438</td>
</tr>
<tr>
<td>51220 FICA/Medicare</td>
<td>$5,945 $6,304 $5,664 $5,831 $6,373</td>
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<tr>
<td>51230 Medical Benefits</td>
<td>$26,873 $27,711 $27,897 $28,174 $30,146</td>
</tr>
<tr>
<td>51235 Life &amp; LTD Insurance</td>
<td>$942 $948 $848 $676 $696</td>
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<tr>
<td>51240 Workers Compensation Premiums</td>
<td>$5,300 $5,509 $4,336 $4,287 $4,287</td>
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<tr>
<td>51140 Overtime Pay</td>
<td>$2,484 $2,000 $646 $4,011 $4,011</td>
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<tr>
<td>51142 Straight OT</td>
<td>$1,668 $1,629 $1,701 $2,006 $2,006</td>
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<tr>
<td>51150 Special Pay</td>
<td>$558 $558 $576 $558 $558</td>
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<tr>
<td>51155 One-Time Payouts</td>
<td>$1,070 $2,994 $3,499 $0 $0</td>
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<tr>
<td>51237 Allowances &amp; Other Benefits</td>
<td>$2,145 $1,733 $0 $0 $0</td>
</tr>
<tr>
<td><strong>Account Classification Total: 5100-Persn - Personnel</strong></td>
<td><strong>$159,232 $177,165 $154,367 $176,355 $173,535</strong></td>
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</tbody>
</table>

## 5200-Prof Svcs - Purchased Professional & Technical Services

<table>
<thead>
<tr>
<th>Account Classification</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>52230 Other Technical Services</td>
<td>$1,000 $1,000 $0 $1,100 $1,144</td>
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<tr>
<td><strong>Account Classification Total: 5200-Prof Svcs - Purchased Professional &amp; Technical Services</strong></td>
<td><strong>$1,000 $1,000 $0 $1,100 $1,144</strong></td>
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</table>

## 5300-Prop Svcs - Purchased Property Services

<table>
<thead>
<tr>
<th>Account Classification</th>
<th>Total</th>
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</thead>
<tbody>
<tr>
<td>53110 Utilities-Energy</td>
<td>$16,459 $15,963 $17,349 $21,600 $21,600</td>
</tr>
<tr>
<td>53111 Utilities-Water &amp; Sewer</td>
<td>$136,351 $166,507 $148,406 $175,300 $172,020</td>
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<tr>
<td>53120 Utilities-Street Light</td>
<td>$58,650 $50,332 $46,221 $36,700 $36,700</td>
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<tr>
<td>53210 Infrastructure Maint Svc</td>
<td>$31,090 $13,272 $8,312 $11,500 $11,960</td>
</tr>
<tr>
<td>53230 Building Maint Services</td>
<td>$85 $0 $0 $0 $0</td>
</tr>
<tr>
<td>53240 Landscape/Park Maint Svcs</td>
<td>$100,385 $83,442 $71,254 $151,800 $157,872</td>
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<tr>
<td><strong>Account Classification Total: 5300-Prop Svcs - Purchased Property Services</strong></td>
<td><strong>$343,020 $329,516 $291,542 $396,900 $400,152</strong></td>
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## 5400-Other Svcs - Other Purchased Services

<table>
<thead>
<tr>
<th>Account Classification</th>
<th>Total</th>
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<tbody>
<tr>
<td>54610 Travel &amp; Training</td>
<td>$6,135 $17 $0 $1,000 $1,040</td>
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<tr>
<td>54920 Events &amp; Field Trips</td>
<td>$8 $0 $0 $0 $0</td>
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<td><strong>Account Classification Total: 5400-Other Svcs - Other Purchased Services</strong></td>
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## 5500-Supplies - Supplies

<table>
<thead>
<tr>
<th>Account Classification</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>55530 Landscape &amp; Park Supplies</td>
<td>$36,987 $27,236 $21,684 $20,000 $25,800</td>
</tr>
<tr>
<td><strong>Account Classification Total: 5500-Supplies - Supplies</strong></td>
<td><strong>$36,987 $27,236 $21,684 $20,000 $25,800</strong></td>
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## 5900-Oth Financ - Other Financing Uses

<table>
<thead>
<tr>
<th>Account Classification</th>
<th>Total</th>
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</thead>
<tbody>
<tr>
<td>59991.101 Indirect Xfer-GEN</td>
<td>$160,750 $160,750 $160,000 $163,200 $163,200</td>
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<tr>
<td><strong>Account Classification Total: 5900-Oth Financ - Other Financing Uses</strong></td>
<td><strong>$160,750 $160,750 $160,000 $163,200 $163,200</strong></td>
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</table>

## Division Total: 30 - Public Works Maintenance

<table>
<thead>
<tr>
<th>Account Classification</th>
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<tbody>
<tr>
<td>Division Total: 30 - Public Works Maintenance</td>
<td>$707,133 $695,684 $627,593 $758,555 $764,871</td>
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<tr>
<td><strong>Department Total: 30 - Public Works</strong></td>
<td><strong>$725,345 $712,898 $645,123 $773,855 $780,783</strong></td>
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## EXPENSES Total

<table>
<thead>
<tr>
<th>Account Classification</th>
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<tbody>
<tr>
<td>Fund REVENUE Total: 203 - Land &amp; Light Assess Distr</td>
<td>$9,552 $21,231 $14,025 $10,500 $10,500</td>
</tr>
<tr>
<td>Fund EXPENSE Total: 203 - Land &amp; Light Assess Distr</td>
<td>$725,345 $712,898 $645,123 $773,855 $780,783</td>
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### EXPENSES

**Department:** 30 - Public Works  
**Division:** 20 - Public Works Engineering  

#### 5100-Persn - Personnel

<table>
<thead>
<tr>
<th>Account Classification</th>
<th>Description</th>
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<th>2020</th>
<th>2021</th>
<th>2022</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>51110</td>
<td>Regular Salaries &amp; Wages</td>
<td>$48,056</td>
<td>$63,550</td>
<td>$34,125</td>
<td>$33,166</td>
<td>$49,113</td>
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<tr>
<td>51210</td>
<td>PERS Contributions</td>
<td>$5,548</td>
<td>$8,035</td>
<td>$5,343</td>
<td>$4,000</td>
<td>$4,049</td>
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<tr>
<td>51211</td>
<td>PERS UAL</td>
<td>$12,696</td>
<td>$14,850</td>
<td>$16,536</td>
<td>$9,915</td>
<td>$21,120</td>
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<tr>
<td>51220</td>
<td>FICA/Medicare</td>
<td>$3,588</td>
<td>$4,606</td>
<td>$2,793</td>
<td>$2,438</td>
<td>$3,757</td>
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<tr>
<td>51230</td>
<td>Medical Benefits</td>
<td>$9,331</td>
<td>$12,605</td>
<td>$8,500</td>
<td>$5,943</td>
<td>$6,359</td>
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<tr>
<td>51235</td>
<td>Life &amp; LTD Insurance</td>
<td>$587</td>
<td>$736</td>
<td>$459</td>
<td>$298</td>
<td>$306</td>
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<tr>
<td>51240</td>
<td>Workers Compensation Premiums</td>
<td>$3,161</td>
<td>$3,286</td>
<td>$2,658</td>
<td>$1,265</td>
<td>$1,558</td>
</tr>
<tr>
<td>51140</td>
<td>Overtime Pay</td>
<td>$2,670</td>
<td>$1,269</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
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<tr>
<td>51150</td>
<td>Special Pay</td>
<td>$406</td>
<td>$442</td>
<td>$263</td>
<td>$117</td>
<td>$117</td>
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<tr>
<td>51155</td>
<td>One-Time Payouts</td>
<td>$1,232</td>
<td>$1,561</td>
<td>$937</td>
<td>$0</td>
<td>$0</td>
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<tr>
<td>51237</td>
<td>Allowances &amp; Other Benefits</td>
<td>$668</td>
<td>$851</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
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**Account Classification Total: 5100-Persn - Personnel**

<table>
<thead>
<tr>
<th>Account Classification</th>
<th>Total</th>
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<tbody>
<tr>
<td>5100-Persn - Personnel</td>
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#### 5200-Prof Svcs - Purchased Professional & Technical Services

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<tr>
<th>Account Classification</th>
<th>Description</th>
<th>2019</th>
<th>2020</th>
<th>2021</th>
<th>2022</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>52190</td>
<td>Miscellaneous Prof Svcs</td>
<td>$10,903</td>
<td>$12,114</td>
<td>$7,644</td>
<td>$10,300</td>
<td>$10,712</td>
</tr>
</tbody>
</table>

**Account Classification Total: 5200-Prof Svcs - Purchased Professional & Technical Services**

<table>
<thead>
<tr>
<th>Account Classification</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>5200-Prof Svcs - Purchased Professional &amp; Technical Services</td>
<td>$10,903</td>
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</table>

#### 5400-Other Svcs - Other Purchased Services

<table>
<thead>
<tr>
<th>Account Classification</th>
<th>Description</th>
<th>2019</th>
<th>2020</th>
<th>2021</th>
<th>2022</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>54220</td>
<td>Mobile/Wireless Expenses</td>
<td>$1,620</td>
<td>$1,648</td>
<td>$1,648</td>
<td>$2,000</td>
<td>$2,000</td>
</tr>
<tr>
<td>54910</td>
<td>Dues &amp; Subscriptions</td>
<td>$47,049</td>
<td>$48,930</td>
<td>$48,930</td>
<td>$49,000</td>
<td>$50,960</td>
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**Account Classification Total: 5400-Other Svcs - Other Purchased Services**

<table>
<thead>
<tr>
<th>Account Classification</th>
<th>Total</th>
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<tbody>
<tr>
<td>5400-Other Svcs - Other Purchased Services</td>
<td>$48,669</td>
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#### 5900-Oth Financ - Other Financing Uses

<table>
<thead>
<tr>
<th>Account Classification</th>
<th>Description</th>
<th>2019</th>
<th>2020</th>
<th>2021</th>
<th>2022</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>59991.101</td>
<td>Indirect Xfer-GEN</td>
<td>$63,000</td>
<td>$64,396</td>
<td>$63,000</td>
<td>$64,300</td>
<td>$66,872</td>
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</table>

**Account Classification Total: 5900-Oth Financ - Other Financing Uses**

<table>
<thead>
<tr>
<th>Account Classification</th>
<th>Total</th>
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</thead>
<tbody>
<tr>
<td>5900-Oth Financ - Other Financing Uses</td>
<td>$63,000</td>
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</table>

**Division Total: 20 - Public Works Engineering**

<table>
<thead>
<tr>
<th>Division: 20 - Public Works Engineering</th>
</tr>
</thead>
<tbody>
<tr>
<td>Account Classification Total: 5100-Persn - Personnel</td>
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</table>

<table>
<thead>
<tr>
<th>Division: 30 - Public Works Maintenance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Account Classification Total: 5100-Persn - Personnel</td>
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### 5300-Prop Svcs - Purchased Property Services

<table>
<thead>
<tr>
<th>Account Classification</th>
<th>Description</th>
<th>2019</th>
<th>2020</th>
<th>2021</th>
<th>2022</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>53120</td>
<td>Utilities-Street Light</td>
<td>$103,349</td>
<td>$100,597</td>
<td>$75,797</td>
<td>$114,900</td>
<td>$114,484</td>
</tr>
<tr>
<td>53210</td>
<td>Infrastructure Maint Svc</td>
<td>$0</td>
<td>($153)</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>53220</td>
<td>Sign &amp; Signal Maint Svc</td>
<td>$710</td>
<td>$731</td>
<td>$0</td>
<td>$11,300</td>
<td>$0</td>
</tr>
</tbody>
</table>

**Account Classification Total: 5300-Prop Svcs - Purchased Property Services**

<table>
<thead>
<tr>
<th>Account Classification</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>5300-Prop Svcs - Purchased Property Services</td>
<td>$104,059</td>
</tr>
</tbody>
</table>

146
5500-Supplies - Supplies

| Account Classification Total: 5500-Supplies - Supplies | $25,479 | $27,689 | $0 | $0 | $0 |

5900-Oth Financ - Other Financing Uses

| Account Classification Total: 5900-Oth Financ - Other Financing Uses | $20,000 | $20,000 | $20,000 | $40,000 | $40,000 |

Division Total: 30 - Public Works Maintenance

| Department Total: 30 - Public Works | $430,540 | $455,251 | $341,993 | $405,887 | $437,802 |

EXPERTS Total

| Fund REVENUE Total: 204 - Measure J-Return to Source Fund | $430,540 | $455,251 | $341,993 | $405,887 | $437,802 |

| Fund EXPENSE Total: 204 - Measure J-Return to Source Fund | ($430,540) | ($455,251) | ($341,993) | ($405,887) | ($437,802) |

Fund Total: 204 - Measure J-Return to Source Fund

| Fund: 205 - Measure J Storm Drain EXPENSES |

Department: 30 - Public Works

Division: 20 - Public Works Engineering

5100-Persn - Personnel

| 51110 | Regular Salaries & Wages | $17,005 | $26,185 | $19,539 | $21,763 | $27,775 |
| 51210 | PERS Contributions | $1,591 | $2,753 | $2,506 | $2,303 | $2,331 |
| 51211 | PERS UAL | $3,734 | $4,368 | $4,863 | $4,283 | $6,211 |
| 51220 | FICA/Medicare | $1,316 | $1,959 | $1,565 | $1,680 | $2,124 |
| 51230 | Medical Benefits | $4,156 | $5,599 | $5,231 | $4,584 | $4,904 |
| 51235 | Life & LTD Insurance | $245 | $310 | $264 | $193 | $198 |
| 51240 | Workers Compensation Premiums | $1,581 | $2,223 | $1,329 | $1,072 | $1,320 |
| 51140 | Overtime Pay | $381 | $254 | $0 | $0 | $0 |
| 51150 | Special Pay | $200 | $260 | $233 | $195 | $195 |
| 51155 | One-Time Payouts | $674 | $780 | $699 | $0 | $0 |
| 51237 | Allowances & Other Benefits | $225 | $315 | $0 | $0 | $0 |

Account Classification Total: 5100-Persn - Personnel | $31,107 | $45,005 | $36,228 | $36,073 | $45,058 |

5200-Prof Svcs - Purchased Professional & Technical Services

| 52110 | Collect & Admin Services | $11,700 | $5,665 | $5,738 | $6,000 | $6,240 |
| 52120 | Legal & Financial Svcs | $3,393 | $5,837 | $4,765 | $6,200 | $6,448 |

Account Classification Total: 5200-Prof Svcs - Purchased Professional & Technical Services | $15,093 | $11,502 | $10,503 | $12,200 | $12,688 |

5900-Oth Financ - Other Financing Uses

| 59991.101 | Indirect Xfer-GEN | $74,000 | $76,220 | $74,000 | $74,000 | $74,000 |

Account Classification Total: 5900-Oth Financ - Other Financing Uses | $74,000 | $76,220 | $74,000 | $74,000 | $74,000 |

Division Total: 20 - Public Works Engineering

| Division: 30 - Public Works Maintenance |

5100-Persn - Personnel

<p>| 51110 | Regular Salaries &amp; Wages | $153,422 | $151,458 | $131,444 | $145,562 | $157,536 |
| 51210 | PERS Contributions | $18,248 | $19,883 | $18,363 | $18,781 | $19,012 |
| 51211 | PERS UAL | $35,846 | $41,929 | $46,689 | $46,348 | $59,634 |
| 51220 | FICA/Medicare | $12,114 | $11,681 | $10,636 | $11,077 | $12,051 |
| 51230 | Medical Benefits | $45,936 | $44,459 | $46,249 | $45,745 | $48,947 |
| 51235 | Life &amp; LTD Insurance | $1,832 | $1,795 | $1,613 | $1,298 | $1,336 |</p>
<table>
<thead>
<tr>
<th>Account Classification</th>
<th>Description</th>
<th>5100-Persn - Personnel</th>
<th>5300-Prop Svcs - Purchased Property Services</th>
<th>5500-Supplies - Supplies</th>
<th>5100-Persn - Personnel</th>
<th>5300-Prop Svcs - Purchased Property Services</th>
<th>5500-Supplies - Supplies</th>
</tr>
</thead>
<tbody>
<tr>
<td>51240</td>
<td>Workers Compensation Premiums</td>
<td>$10,228</td>
<td>$9,955</td>
<td>$8,322</td>
<td>$7,974</td>
<td>$9,822</td>
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<tr>
<td>51140</td>
<td>Overtime Pay</td>
<td>$8,279</td>
<td>$12,458</td>
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<td>$0</td>
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<tr>
<td>51142</td>
<td>Straight OT</td>
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<td>$8,328</td>
<td>$5,671</td>
<td>$0</td>
<td>$0</td>
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<tr>
<td>51150</td>
<td>Special Pay</td>
<td>$1,860</td>
<td>$1,988</td>
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<td>$2,055</td>
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<tr>
<td>51155</td>
<td>One-Time Payouts</td>
<td>$4,316</td>
<td>$1,908</td>
<td>$1,901</td>
<td>$0</td>
<td>$0</td>
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<tr>
<td>51237</td>
<td>Allowances &amp; Other Benefits</td>
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<td>$0</td>
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<tr>
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<td>Account Classification Total: 5100-Persn - Personnel</td>
<td>$298,654</td>
<td>$306,661</td>
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<td>$278,840</td>
<td>$310,393</td>
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<tr>
<td>53210</td>
<td>Infrastructure Maint Svc</td>
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<td>$25,976</td>
<td>$33,275</td>
<td>$40,000</td>
<td>$31,600</td>
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<tr>
<td></td>
<td>Account Classification Total: 5300-Prop Svcs - Purchased Property Services</td>
<td>$37,966</td>
<td>$25,976</td>
<td>$33,275</td>
<td>$40,000</td>
<td>$31,600</td>
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<tr>
<td>55110</td>
<td>General Office Supplies</td>
<td>$3,229</td>
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<td>$0</td>
<td>$0</td>
<td>$0</td>
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<tr>
<td>55510</td>
<td>Infrastructure Supplies</td>
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<td>$5,000</td>
<td>$15,000</td>
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<td></td>
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<td>$2,638</td>
<td>$681</td>
<td>$5,000</td>
<td>$15,000</td>
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<td><strong>$47,032</strong></td>
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<tbody>
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<td><strong>$109,294</strong></td>
<td><strong>$100,191</strong></td>
<td><strong>$116,608</strong></td>
<td><strong>$114,580</strong></td>
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<tbody>
<tr>
<td>Fund REVENUE Total: 211 - Street Improvement &amp; Maint</td>
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<td><strong>$91,538</strong></td>
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<td><strong>$100,191</strong></td>
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<tbody>
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<td>5300-Prop Svcs - Purchased Property Services</td>
<td>53210 Infrastructure Maint Svc</td>
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<td>$23,423</td>
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### Department Total: 30 - Public Works

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</table>

### Fund Total: 212 - SB1-Road Repair & Accountability

<table>
<thead>
<tr>
<th>Fund: 223 - ARPA Grant Funding</th>
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<tbody>
<tr>
<td>EXPENSES</td>
</tr>
<tr>
<td>Department: 30 - Public Works</td>
</tr>
<tr>
<td>Division: 30 - Public Works Maintenance</td>
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<table>
<thead>
<tr>
<th>Account Classification</th>
<th>Total</th>
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<tbody>
<tr>
<td>55220 Safety Supplies</td>
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### Department Total: 30 - Public Works

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<th>Account Classification</th>
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<tr>
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### EXPENSES Total

<table>
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<tr>
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### Fund Total: 223 - ARPA Grant Funding

<table>
<thead>
<tr>
<th>Fund: 301 - Capital Improvement Fund</th>
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<tr>
<td>EXPENSES</td>
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<td>Department: 30 - Public Works</td>
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<td>Division: 20 - Public Works Engineering</td>
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<tr>
<td>51110 Regular Salaries &amp; Wages</td>
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<tr>
<td>51210 PERS Contributions</td>
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<td>51211 PERS UAL</td>
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<td>51220 FICA/Medicare</td>
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<td>51240 Workers Compensation Premiums</td>
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### Department Total: 30 - Public Works

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<td>51140 Overtime Pay</td>
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### Department Total: 30 - Public Works

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### EXPENSES Total

<table>
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<table>
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<th>Fund EXPENSE</th>
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<td>Account Classification</td>
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<tr>
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<tr>
<td>45440 State Grant-Operating</td>
<td>45460 Local Agency Grants</td>
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<tr>
<td>46090 Permit Issuance Fees</td>
<td>46310 IWM Fees</td>
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<tr>
<td>46320 Recycling Revenues</td>
<td>46321.1 Recycling Sales-CFL/Flourescent Tubes</td>
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<tr>
<td>46321.3 Recycling Sales-Compost</td>
<td>46321.6 Recycling Sales-Miscellaneous</td>
</tr>
<tr>
<td>46321.7 Recycling Sales-Bike Cards</td>
<td>46321.8 Recycling Sales-Green Team T-shirts</td>
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<tr>
<td>46321.9 Recycling Sales-Event Stands</td>
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**Account Classification Total:** 4500-Intergov'l - Intergovernmental Revenues $62,894 $40,201 $16,784 $24,500 $24,800

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<thead>
<tr>
<th>4600-Charges - Charges for Services</th>
<th>46320 Recycling Revenues</th>
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<th>$71,261</th>
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<tbody>
<tr>
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<td>$1,450</td>
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<td>46321.6 Recycling Sales-Miscellaneous</td>
<td>46321.7 Recycling Sales-Bike Cards</td>
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<td>46321.8 Recycling Sales-Green Team T-shirts</td>
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**Account Classification Total:** 4600-Charges - Charges for Services $2,571,333 $3,335,231 $3,776,202 $3,857,283 $3,872,522

<table>
<thead>
<tr>
<th>4800-Oth Revenu - Other Revenue</th>
<th>48120 Contributions &amp; Donations</th>
<th>$1,121</th>
<th>$997</th>
<th>$81</th>
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<tr>
<td>48990 Other Misc Revenue</td>
<td>48990 Other Misc Revenue</td>
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<td>$1,082</td>
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**Account Classification Total:** 4800-Oth Revenu - Other Revenue $10,141 $2,079 $3,275 $2,500 $2,700

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<thead>
<tr>
<th>Division Total: 80 - Environmental Services</th>
<th>Department Total: 10 - Administration</th>
<th>REVENUES Total</th>
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<tbody>
<tr>
<td>$2,644,367</td>
<td>$3,377,511</td>
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**EXPENSES**

<table>
<thead>
<tr>
<th>51110 Regular Salaries &amp; Wages</th>
<th>51120 Part-Time Permanent Salaries &amp; Wages</th>
<th>51200 PARS Contribution</th>
<th>51210 PERS Contributions</th>
<th>51211 PERS UAL</th>
<th>51220 FICA/Medicare</th>
<th>51230 Medical Benefits</th>
<th>51235 Life &amp; LTD Insurance</th>
<th>51240 Workers Compensation Premiums</th>
<th>51140 Overtime Pay</th>
<th>51142 Straight OT</th>
<th>51150 Special Pay</th>
<th>51155 One-Time Payouts</th>
<th>51237 Allowances &amp; Other Benefits</th>
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<tbody>
<tr>
<td>$686,260</td>
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<table>
<thead>
<tr>
<th>5200-Prof Svcs - Purchased Professional &amp; Technical Services</th>
</tr>
</thead>
<tbody>
<tr>
<td>52190 Miscellaneous Prof Svcs</td>
</tr>
<tr>
<td>52210 Lab &amp; Investigative Svcs</td>
</tr>
<tr>
<td>52230 Other Technical Services</td>
</tr>
<tr>
<td>52240 Miscellaneous Services</td>
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</table>

Account Classification Total: 5200-Prof Svcs - Purchased Professional & Technical Services $111,993 $126,995 $70,118 $84,670 $75,656

<table>
<thead>
<tr>
<th>5300-Prop Svcs - Purchased Property Services</th>
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</thead>
<tbody>
<tr>
<td>53110 Utilities-Energy</td>
</tr>
<tr>
<td>53111 Utilities-Water &amp; Sewer</td>
</tr>
<tr>
<td>53210 Infrastructure Maint Svc</td>
</tr>
<tr>
<td>53230 Building Maint Services</td>
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<tr>
<td>53250 Vehicle &amp; Equip Maint Svc</td>
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<tr>
<td>53910 Solid Waste Services</td>
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<tr>
<td>53990 Other Property Services</td>
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Account Classification Total: 5300-Prop Svcs - Purchased Property Services $136,562 $268,712 $387,668 $467,300 $486,352

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<tr>
<th>5400-Other Svcs - Other Purchased Services</th>
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<tbody>
<tr>
<td>54110 Insurance Premiums</td>
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<tr>
<td>54210 Telephone Expenses</td>
</tr>
<tr>
<td>54220 Mobile/Wireless Expenses</td>
</tr>
<tr>
<td>54230 Internet Services</td>
</tr>
<tr>
<td>54310 Legal Notices &amp; Advertise</td>
</tr>
<tr>
<td>54410 Printing &amp; Binding</td>
</tr>
<tr>
<td>54610 Travel &amp; Training</td>
</tr>
<tr>
<td>54910 Dues &amp; Subscriptions</td>
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<tr>
<td>54920 Events &amp; Field Trips</td>
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Account Classification Total: 5400-Other Svcs - Other Purchased Services $19,107 $69,785 $28,489 $50,706 $60,289

<table>
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<tr>
<th>5500-Supplies - Supplies</th>
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<tbody>
<tr>
<td>55110 General Office Supplies</td>
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<tr>
<td>55120 Postage &amp; Delivery</td>
</tr>
<tr>
<td>55130 Photocopying Charges</td>
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<tr>
<td>55210 Fuel</td>
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<tr>
<td>55220 Safety Supplies</td>
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<tr>
<td>55240 Clothing &amp; Uniform Supply</td>
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<td>55250 Vehicle &amp; Equip Supplies</td>
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<tr>
<td>55290 Other Operating Supplies</td>
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<tr>
<td>55520 Building Supplies</td>
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Account Classification Total: 5500-Supplies - Supplies $103,354 $124,164 $95,055 $137,620 $149,884

<table>
<thead>
<tr>
<th>5600-Prop &amp; Cap - Property &amp; Capital</th>
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</thead>
<tbody>
<tr>
<td>56410 Office Equipment &lt;$10K</td>
</tr>
<tr>
<td>56620 Heavy Equipment &gt;$10K</td>
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Account Classification Total: 5600-Prop & Cap - Property & Capital $8,271 $3,510 $16,696 $116,000 $320,640

<table>
<thead>
<tr>
<th>5800-Financing - Financing Costs</th>
</tr>
</thead>
<tbody>
<tr>
<td>58110.1 Principal Payments-Facilities</td>
</tr>
<tr>
<td>58110.2 Principal Payments-Equipment</td>
</tr>
<tr>
<td>58110.4 Principal Pymt - Sidaloder Recycling Truck</td>
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### Account Classification Total: 5800-Financing - Financing Costs

<table>
<thead>
<tr>
<th>Account Classification</th>
<th>Principal Pymt - Rearloader Recycling Truck</th>
<th>Interest Payments-Facilities</th>
<th>Interest Payments-Equipment</th>
<th>Interest Payment - Sideloader Recycling Truck</th>
<th>Interest Payment - Rearloader Recycling Truck</th>
<th>Licenses &amp; Permits</th>
<th>Bank &amp; Credit Card Fees</th>
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Account Classification Total: 5800-Financing - Financing Costs

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Account Classification Total: 5900-Oth Financ - Other Financing Uses

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<th>Department Total: 10 - Administration</th>
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### Account Classification Total: 5100-Persn - Personnel

<table>
<thead>
<tr>
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<th>Regular Salaries &amp; Wages</th>
<th>PERS Contributions</th>
<th>FICA/Medicare</th>
<th>Medical Benefits</th>
<th>Life &amp; LTD Insurance</th>
<th>Workers Compensation Premiums</th>
<th>Special Pay</th>
<th>One-Time Payouts</th>
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<tbody>
<tr>
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Account Classification Total: 5100-Persn - Personnel

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### Account Classification Total: 5100-Persn - Personnel

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Account Classification Total: 5100-Persn - Personnel

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### Account Classification Total: 5100-Persn - Personnel

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<th>Regular Salaries &amp; Wages</th>
<th>PERS Contributions</th>
<th>FICA/Medicare</th>
<th>Medical Benefits</th>
<th>Life &amp; LTD Insurance</th>
<th>Workers Compensation Premiums</th>
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### Account Classification Total: 5990-Oth Financ - Other Financing Uses

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<tr>
<th>Division Total: 80 - Environmental Services</th>
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<tbody>
<tr>
<td>$2,559,717</td>
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<table>
<thead>
<tr>
<th>Department Total: 10 - Administration</th>
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</thead>
<tbody>
<tr>
<td>$2,559,717</td>
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### EXPENSES Total

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<tbody>
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<td>$2,644,367</td>
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<tr>
<td>Fund EXPENSE Total: 501 - Integrated Waste Mgmt</td>
</tr>
<tr>
<td>-----------------</td>
</tr>
<tr>
<td>Fund Total: 501 - Integrated Waste Mgmt</td>
</tr>
<tr>
<td>REVENUE GRAND Totals:</td>
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<tr>
<td>EXPENSE GRAND Totals:</td>
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</table>
SECTION 9: RECREATION DEPARTMENT

The Recreation Department is committed to meeting the needs and interests of the residents of El Cerrito and neighboring communities. The Department’s mission is to provide safe, friendly, reliable services that will enhance the quality of life through diverse programs. The Department values and encourages citizen input and strives to deliver activities and services of the highest quality.

DEPARTMENT OVERVIEW

The Recreation Department manages a full range of recreational services, special activities, and events for people of all ages and abilities. Staff works to ensure quality customer service in the delivery of our programs and services. The Department:

- Provides childcare, after school programming, enrichment classes, sports, summer camps and volunteer opportunities for close to 4,000 children and teens per year
- Schedules activities and rentals of buildings, picnic areas, sports fields, tennis courts and the Swim Center
- Provides social services and enrichment activities for aging adults through Meals on Wheels, lunch program, Easy Ride Paratransit, respite programs, and a variety of recreational activities
- Ensures that a well-rounded aquatic program is implemented meeting the needs of the community
- Provides support to the Committee on Aging, Park and Recreation Commission and various other city organizations, departments and committees
- Works with employees to develop their talents and encourage future leadership
- Identifies funding sources and support for the maintenance and enhancement of parks and recreation facilities

Organizational Structure

The structure of the El Cerrito Recreation Department reflects reduced staffing levels initiated by the City’s Fiscal Response Plan and COVID-19 impacts that allows the Department to maintain current programs and services, in addition to adding new recreational opportunities, in a financially sustainable manner.

Administration Division

This Division is responsible for ensuring that all aspects of the Recreation Department operate efficiently by providing overall management of activities, long and short-range planning, personnel and budget administration, coordinating with other agencies, supporting advisory commissions and committees, managing grants and scholarships, and working with other City departments and outside agencies/organizations. Personnel in this department are responsible for program registration, office management, public information and engagement, and other related business and customer service functions.
Adult Programs & Services Division
This Division provides quality social, physical, and educational opportunities for personal enrichment for adult participants. This includes specialty recreation programs and workshops, fitness classes, senior trips, volunteer programs and special events. The division encompasses the core programs and activities for seniors including Easy Ride Senior and Disabled Paratransit Program (funded by Contra Costa County Measure J), Senior Lunch Program, the Respite Program (in partnership with West Contra Costa Unified School District Older Adult Programs), senior counseling and advocacy programs, and other support services. Since the closure of the El Cerrito Midtown Activity Center, programs primarily take place at the El Cerrito Community Center.

Aquatics Division
The Division provides a variety of aquatic programs and training. The Division works towards creating a fun and safe environment while maximizing the number of users. This is done by managing the operations of the El Cerrito Swim Center that includes the Emery G. Weed III Lap Pool, the Activity Pool and Splash Park and managing the programs associated with the pools including Swim Lessons for children and adults, Fitness Swim, Water Aerobics, Gators Swim Club, Masters Swim Team, rECswim, Lifeguard Training, and other year-round and seasonal programs. The Division hires and trains Lifeguards, Swim Instructors, Senior Guards, and Pool Manager staff to support these programs and develops partnerships with community organizations, advisory groups, citizen organizations, schools, and other government organizations.

Childcare Division
This Division coordinates the delivery of high-quality, safe, and age-appropriate early childhood programs, school-aged childcare at Fairmont, Harding, and Madera elementary schools, and day camp programs that operate all summer long as well as for all breaks in the school year. By doing so the division provides vital childcare services to working families in the El Cerrito community. State Licensing is required in the delivery of some of these programs. The Division works in close collaboration with the West Contra Costa Unified School District, community groups, and residents.

Community Services Division
This Division provides quality social, physical, and educational opportunities for personal enrichment for all ages, with an emphasis on youth and family programming. This includes specialty recreation programs, after school enrichment classes, summer camps, volunteer programs and special events, often coordinated in partnership with third-party instructors, organizations, and community groups. This Division is also responsible for sports programs and leagues, tennis court and field rentals, and coordination of facility operations in partnership with the Public Works Department. This Division also oversees department-wide marketing efforts including the production of the seasonal rECguide, monthly rECnews e-newsletter, and social media postings.

Citywide Custodial and Facilities Division
This Division handles the custodial maintenance needs for all City facilities including City Hall, Public Safety Building, Community and Swim Center, Recycling Center, Corporation Yard, Clubhouses, Hana Gardens Senior Center, and Picnic Sites. This Division is also responsible for picnic and facility rentals and program space allocation for City programs.

Chart 9-1 reflects the Department’s organizational structure. The chart does not include all part-time positions.
Position Listing
Table 9-1 depicts the Recreation Department’s overall staffing patterns over five years. This table reflects the implementation of the Fiscal Response Plan and other savings measures that eliminated funding for five positions during the 2020-21 Fiscal Year. This position listing does not include part-time hourly or seasonal positions.

### Table 9-1
Recreation Department Position Listing

<table>
<thead>
<tr>
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<th></th>
<th></th>
<th></th>
<th></th>
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<td>2</td>
<td>2</td>
<td>2</td>
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<td>3</td>
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<td><strong>23</strong></td>
<td><strong>20.67</strong></td>
<td><strong>18</strong></td>
<td><strong>18</strong></td>
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</table>
**FY 2021-2022 HIGHLIGHTS**

- Returned to, and in some cases surpassed, pre-pandemic enrollment levels in several key program areas including childcare, adult fitness, youth seasonal programs, camps, lap swim and swim teams.
- Re-opened the Community Center Office and indoor programming to the public to provide in-person assistance for patron questions, program registration, facility reservations and more.
- Received 19 “Best of” Awards for Contra Costa County in 2021 from readers of Parent’s Press magazine for camp programs and classes.
- Resumed school-based programming including before and after school childcare, Kinder Club, and Afterschool Enrichment Programs, adapting to State, County, and School District COVID-19 policies and procedures.
- With community support and assistance, surpassed the “Bring Back the 4th” $50,000 fundraising goal for El Cerrito & worldOne 4th of July Festival in a cost neutral manner, and began planning the event after a two-year hiatus.
- Relocated Senior Services to the Community Center and re-organized staffing to compensate for personnel reductions.
- Resumed production of the seasonal rECguide, including brochures for Winter/Spring 2021, Summer Camp 2022, and Summer 2022.

**FY 2022-2023 FOCUS**

- Research and implement technologies and online solutions to increase automation and improve customer online enrollment experiences, as well as allow staff to maintain and increase program and service offerings with reduced staffing levels.
- Continue prioritizing efficiency and cost recovery through reducing expenses where possible, increasing revenues, and prudent use of staff time, facilities, and other resources.
- Implement Summer Camp programs in line with pre-pandemic model, including 9 weeks of full and half day traditional and specialty camps, as well as a two-week session of residential camp.
- Recruit and retain a large number of part-time staff in the Aquatics and Childcare divisions to address part-time employee shortages, meet community demand for programs that provide community safety through water safety skills and swim lessons, childcare and direct supervision of youth and increase revenue.
- Reignite and rethink Citywide special events that allow for social gatherings and community building in a safe and cost-neutral manner.
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<th>Fund</th>
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<th>FY 2020-21 Actual</th>
<th>FY 2021-22 Amended</th>
<th>FY 2022-23 Adopted</th>
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### Revenue Assumptions

The following provides revenue assumptions for projections over $50,000 in the Department's budget. This includes Administration (50-10), Childcare (50-20), Swim Center (50-30), Senior Services (50-40), Adult Services (50-50), Youth Services (50-60), and Citywide Custodial and Facilities (50-70).

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<thead>
<tr>
<th>Account</th>
<th>Amount</th>
<th>Description</th>
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<td><strong>General Fund (101)</strong></td>
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<td>50-20-(multi)</td>
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<td>School Year Childcare Programs: based on trends</td>
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<td>46520,</td>
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<td>• Miscellaneous Program Fees ($85,000)</td>
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<td>46521.1,</td>
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<td>• Teeter Tots Fees ($80,000)</td>
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<tr>
<td>46521.3,</td>
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<td>• Harding Childcare ($435,000)</td>
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<td>46521.5,</td>
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<td>• Madera Childcare ($700,000)</td>
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<tr>
<td>46521.6</td>
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<td>• Fairmount Childcare ($195,000)</td>
</tr>
<tr>
<td>50-20-(multi)</td>
<td>$335,000</td>
<td>Summer &quot;Traditional Camps&quot;:</td>
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<td>46522.1,</td>
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<td>• Arlington Day camp ($90,000)</td>
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<tr>
<td>46522.3,</td>
<td></td>
<td>• Harding Day camp ($110,000)</td>
</tr>
<tr>
<td>46522.4,</td>
<td></td>
<td>• Mix &amp; Match Camp ($25,000)</td>
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<tr>
<td>46522.6</td>
<td></td>
<td>• Discovery Summer Camp ($110,000)</td>
</tr>
<tr>
<td>50-30-(multi)</td>
<td>$795,000</td>
<td>Swim Center Revenue: seeing steady demand, conservative estimate</td>
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<td>46525,</td>
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<td>• Recreation Swim ($80,000)</td>
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<tr>
<td>46526,</td>
<td></td>
<td>• Lap Swim ($300,000)</td>
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<td>46527,</td>
<td></td>
<td>• Swim Teams ($140,000)</td>
</tr>
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<td>46537</td>
<td></td>
<td>• Lesson Fees ($275,000)</td>
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<tr>
<td>50-60-(multi)</td>
<td>$1,160,000</td>
<td>Youth Classes, Specialty Camps and Sports: Main source of revenue, summer</td>
</tr>
<tr>
<td>46531,</td>
<td></td>
<td>camps is showing strong demand</td>
</tr>
<tr>
<td>46533,</td>
<td></td>
<td>• General Activities ($160,000)</td>
</tr>
<tr>
<td>46534</td>
<td></td>
<td>• Special Program ($850,000)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Sports Programs ($150,000)</td>
</tr>
</tbody>
</table>

### Major Expenditures

The following table contains major expenditures in the Department with an increase from the previous fiscal year in the amount of $10,000 or above. This includes Administration (50-10), Childcare (50-20), Swim Center (50-30), Senior Services (50-40), Adult Services (50-50), Youth Services (50-60), and Citywide Custodial and Facilities (50-70).
## Major Expenditures (> $10k)

<table>
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<tr>
<th>Account</th>
<th>Amount</th>
<th>Description</th>
</tr>
</thead>
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<td></td>
</tr>
<tr>
<td>52250</td>
<td>$636,500</td>
<td>Instructor Services (all divisions) - programs and classes run by contractors, to account for increased enrollments which increases payments to contract instructors. Revenue offsets all expenses</td>
</tr>
<tr>
<td>50-30-53110 &amp; 53111</td>
<td>$98,549</td>
<td>Utilities Swim Center - Per Public Works reallocation and reducing costs in Measure H to build fund balance for future Large Pool Re-Plastering project.</td>
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<td>50-10-54410</td>
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<td>Printing and Binding - Return to producing 3 seasonal and 1 summer camp activity guide</td>
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<td>50-10-55120</td>
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<td>Postage &amp; Delivery - Increased postage for activity guides, offset by revenue</td>
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<td>50-20-55290</td>
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<td>Other Operating Supplies - Childcare and summer camp program supplies including state required provision of daily snacks that had been suspended during pandemic. Offset by program revenue.</td>
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<td>50-30-54920</td>
<td>$40,000</td>
<td>Events &amp; Field Trips - return to pre-pandemic camp offerings. Field trips drive increased enrollment and are incorporated into camp fees. Offset by program revenue.</td>
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<td>50-20-52190</td>
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<td>Temporary Childcare workers – to maintain state mandated staff-to-child ratios</td>
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<td>Emergency repairs reserve (as needed)</td>
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### RECREATION DEPARTMENT BUDGET DETAIL

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<th>FY2019-20 Actual</th>
<th>FY2020-21 Actual</th>
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**4800-Oth Revenu - Other Revenue**

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**46540 Miscellaneous Program Fee**

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**Division Total: 50 - Recreation-Adult/Commnty**

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<td>46524 Special Event Revenue</td>
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<td>46531 General Activities</td>
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<td>46533 Special Programs</td>
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<td>46534 Sports Programs</td>
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| Account Classification Total: 4600-Charges - Charges for Services | $1,039,618 | $635,336 | $398,873 | $780,500 | $1,287,500 |

| 48121 Fundraisers | $4,167 | $1,511 | $0 | $0 | $0 |
| 48990 Other Misc Revenue | $0 | ($6) | ($450) | $0 | $0 |

**4800-Oth Revenu - Other Revenue**

| Account Classification Total: 4800-Oth Revenu - Other Revenue | $4,167 | $1,504 | ($450) | $0 | $0 |

**Division Total: 50 - Recreation-Youth Services**

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<td>46534 Sports Programs</td>
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</tbody>
</table>

| Account Classification Total: 4600-Charges - Charges for Services | $1,043,786 | $636,841 | $398,423 | $780,500 | $1,287,500 |

| 48121 Fundraisers | $4,167 | $1,511 | $0 | $0 | $0 |
| 48990 Other Misc Revenue | $0 | ($6) | ($450) | $0 | $0 |

**Division Total: 60 - Recreation-Youth Services**

<table>
<thead>
<tr>
<th>Department Total: 50 - Recreation</th>
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<tbody>
<tr>
<td><strong>4600-Charges - Charges for Services</strong></td>
</tr>
<tr>
<td>46531 General Activities</td>
</tr>
<tr>
<td>46533 Special Programs</td>
</tr>
<tr>
<td>46534 Sports Programs</td>
</tr>
</tbody>
</table>

| Account Classification Total: 4600-Charges - Charges for Services | $1,043,786 | $636,841 | $398,423 | $780,500 | $1,287,500 |

| 48121 Fundraisers | $4,167 | $1,511 | $0 | $0 | $0 |
| 48990 Other Misc Revenue | $0 | ($6) | ($450) | $0 | $0 |

**Account Classification Total: 50 - Recreation-Youth Services**

<table>
<thead>
<tr>
<th>Department Total: 50 - Recreation</th>
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<tbody>
<tr>
<td><strong>4600-Charges - Charges for Services</strong></td>
</tr>
<tr>
<td>46531 General Activities</td>
</tr>
<tr>
<td>46533 Special Programs</td>
</tr>
<tr>
<td>46534 Sports Programs</td>
</tr>
</tbody>
</table>

| Account Classification Total: 4600-Charges - Charges for Services | $1,043,786 | $636,841 | $398,423 | $780,500 | $1,287,500 |

| 48121 Fundraisers | $4,167 | $1,511 | $0 | $0 | $0 |
| 48990 Other Misc Revenue | $0 | ($6) | ($450) | $0 | $0 |

**EXPENSES**

<table>
<thead>
<tr>
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<tbody>
<tr>
<td><strong>5100-Persn - Personnel</strong></td>
</tr>
<tr>
<td>51110 Regular Salaries &amp; Wages</td>
</tr>
<tr>
<td>51120 Part-Time Permanent Salaries &amp; Wages</td>
</tr>
<tr>
<td>51200 PARS Contribution</td>
</tr>
<tr>
<td>51210 PERS Contributions</td>
</tr>
<tr>
<td>51211 PERS UAL</td>
</tr>
<tr>
<td>51220 FICA/Medicare</td>
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<tr>
<td>51230 Medical Benefits</td>
</tr>
<tr>
<td>51235 Life &amp; LTD Insurance</td>
</tr>
<tr>
<td>51240 Workers Compensation Premiums</td>
</tr>
<tr>
<td>51140 Overtime Pay</td>
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<tr>
<td>51150 Special Pay</td>
</tr>
<tr>
<td>51155 One-Time Payouts</td>
</tr>
<tr>
<td>51237 Allowances &amp; Other Benefits</td>
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</tbody>
</table>

| Account Classification Total: 5100-Persn - Personnel | $419,775 | $538,145 | $455,902 | $352,872 | $363,551 |

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<thead>
<tr>
<th>5200-Prof Svs - Purchased Professional &amp; Technical Services</th>
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</thead>
<tbody>
<tr>
<td>52190 Miscellaneous Prof Svs</td>
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<tr>
<td>52230 Other Technical Services</td>
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<tr>
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<tr>
<td>52250</td>
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<tr>
<td><strong>Account Classification Total: 5200-Prof Svcs - Purchased Professional &amp; Technical Services</strong></td>
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<td>53210</td>
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<tr>
<td>53211</td>
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<tr>
<td>53320</td>
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<tr>
<td>53990</td>
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<tr>
<td><strong>Account Classification Total: 5300-Prop Svcs - Purchased Property Services</strong></td>
</tr>
<tr>
<td>54210</td>
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<tr>
<td>54220</td>
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<tr>
<td>54920</td>
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<tr>
<td>54990</td>
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<tr>
<td><strong>Account Classification Total: 5400-Other Svcs - Other Purchased Services</strong></td>
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<tr>
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<tr>
<td>55120</td>
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<td>55130</td>
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<tr>
<td>55290</td>
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<tr>
<td>55520</td>
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<tr>
<td><strong>Account Classification Total: 5500-Supplies - Supplies</strong></td>
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<td>56410</td>
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<tr>
<td>56520</td>
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<tr>
<td>56710</td>
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<tr>
<td><strong>Account Classification Total: 5600-Prop &amp; Cap - Property &amp; Capital</strong></td>
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<tr>
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<tr>
<td>58120.5</td>
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<tr>
<td><strong>Account Classification Total: 5800-Financing - Financing Costs</strong></td>
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<tr>
<td>Account Classification</td>
</tr>
<tr>
<td>------------------------</td>
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<tr>
<td>58220 Licenses &amp; Permits</td>
</tr>
<tr>
<td>58250 Cash Over/Short</td>
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<tr>
<td>58920 Bank &amp; Credit Card Fees</td>
</tr>
<tr>
<td>Account Classification Total: 5800-Financing - Financing Costs</td>
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</tbody>
</table>

| Division Total: 10 - Recreation-Admin | $1,109,714 | $930,376 | $680,188 | $792,759 | $843,730 |

| Division: 20 - Recreation-Chldcr Admin | $157,505 | $121,410 | $78,278 | $132,718 | $132,682 |

| Account Classification Total: 5100-Persn - Personnel | $1,484,042 | $1,421,966 | $1,145,641 | $1,156,300 | $1,400,914 |

| 5200-Prof Svcs - Purchased Professional & Technical Services | $10,304 | $12,938 | $3,242 | $6,000 | $25,000 |

| Account Classification Total: 5200-Prof Svcs - Purchased Professional & Technical Services | $12,505 | $22,107 | $10,930 | $23,264 | $24,500 |

| 5300-Prop Svcs - Purchased Property Services | $12,505 | $22,107 | $10,930 | $23,264 | $24,500 |

| Account Classification Total: 5300-Prop Svcs - Purchased Property Services | $45,250 | $30,287 | $10,794 | $23,599 | $60,013 |

| 5500-Supplies - Supplies | $5947 | $344 | $85 | $1,000 | $2,000 |

<p>| Account Classification Total: 5500-Supplies - Supplies | $5947 | $344 | $85 | $1,000 | $2,000 |</p>
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<thead>
<tr>
<th>Account Classification</th>
<th>Amounts</th>
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<tr>
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<td>$2,698 $559 $0 $1,500 $3,500</td>
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<tr>
<td>55140 Recognition-EE/Volunteer</td>
<td>$75 $0 $0 $1,000 $3,000</td>
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<td>55210 Fuel</td>
<td>$1,432 $1,428 $1,516 $1,000 $1,500</td>
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<tr>
<td>55230 Medical Supplies</td>
<td>$0 $0 $0 $2,000 $7,500</td>
</tr>
<tr>
<td>55240 Clothing &amp; Uniform Supply</td>
<td>$0 $0 $0 $2,000 $7,500</td>
</tr>
<tr>
<td>55250 Vehicle &amp; Equip Supplies</td>
<td>$2,910 $0 $0 $1,000 $1,500</td>
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<tr>
<td>55290 Other Operating Supplies</td>
<td>$98,471 $62,817 $15,332 $55,000 $80,000</td>
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<tr>
<td>55520 Building Supplies</td>
<td>$0 $290 $0 $2,000 $2,000</td>
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<tr>
<td><strong>Account Classification Total: 5500-Supplies - Supplies</strong></td>
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<tr>
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</tr>
<tr>
<td>56410 Office Equipment &lt;$10K</td>
<td>$62 $987 $0 $2,000 $2,000</td>
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<tr>
<td>56710 Other Equipment &lt;$10K</td>
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<td><strong>Account Classification Total: 5600-Prop &amp; Cap - Property &amp; Capital</strong></td>
<td><strong>$5,223 $8,537 $2,614 $7,000 $7,000</strong></td>
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<tr>
<td>5800-Financing - Financing Costs</td>
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<tr>
<td>58220 Licenses &amp; Permits</td>
<td>$1,694 $0 $4,235 $2,500 $2,000</td>
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<tr>
<td><strong>Account Classification Total: 5800-Financing - Financing Costs</strong></td>
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<tr>
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<tr>
<td><strong>Division: 30 - Recreation-Swim Center</strong></td>
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</tr>
<tr>
<td>51110 Regular Salaries &amp; Wages</td>
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<tr>
<td>51120 Part-Time Permanent Salaries &amp; Wages</td>
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<td>51200 PARS Contribution</td>
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<td>51210 PERS Contributions</td>
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<td>51211 PERS UAL</td>
<td>$34,819 $43,239 $48,148 $30,151 $61,498</td>
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<tr>
<td>51220 FICA/Medicare</td>
<td>$22,929 $18,513 $11,498 $6,314 $7,226</td>
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<tr>
<td>51230 Medical Benefits</td>
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<td>51235 Life &amp; LTD Insurance</td>
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<td>51237 Allowances &amp; Other Benefits</td>
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<tr>
<td>51242 Workers Compensation Pay (In Lieu of Salary)</td>
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<td><strong>Account Classification Total: 5100-Persn - Personnel</strong></td>
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<tr>
<td>5200-Prof Svcs - Purchased Professional &amp; Technical Services</td>
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<tr>
<td>52190 Miscellaneous Prof Svcs</td>
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<td>52220 Medical Services</td>
<td>$85 $45 $0 $1,500 $1,500</td>
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<td>52250 Instructor Services</td>
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<tr>
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<tr>
<td>53111 Utilities-Water &amp; Sewer</td>
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<tr>
<td>53230 Building Maint Services</td>
<td>53290 Miscellaneous R&amp;M Svcs</td>
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<tr>
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<td>Account Classification Total: 5400-Other Svcs - Other Purchased Services</td>
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<td>5400-Other Svcs - Other Purchased Services</td>
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<td>5800-Financing - Financing Costs</td>
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<td>Special Pay</td>
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<td>One-Time Payouts</td>
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<td>Allowances &amp; Other Benefits</td>
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<tr>
<td>5200-Prof Svs - Purchased Professional &amp; Technical Services</td>
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<tr>
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<td>Miscellaneous Prof Svs</td>
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<td>Medical Services</td>
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<tr>
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<td>Miscellaneous Services</td>
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<tr>
<td>5300-Prop Svs - Purchased Property Services</td>
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<tr>
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<td>Vehicle &amp; Equip Maint Svc</td>
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<td>Land &amp; Building Lease</td>
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</tr>
<tr>
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<td>Mobile/Wireless Expenses</td>
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<td>Printing &amp; Binding</td>
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<td>Travel &amp; Training</td>
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<td>Dues &amp; Subscriptions</td>
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<tr>
<td>5500-Supplies - Supplies</td>
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<tr>
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<td>Postage &amp; Delivery</td>
</tr>
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<td>Photocopying Charges</td>
</tr>
<tr>
<td>55140</td>
<td>Recognition-EE/Volunteer</td>
</tr>
<tr>
<td>55210</td>
<td>Fuel</td>
</tr>
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<td>55250</td>
<td>Vehicle &amp; Equip Supplies</td>
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<td>Other Operating Supplies</td>
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<td>Building Supplies</td>
</tr>
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<tr>
<td>5600-Prop &amp; Cap - Property &amp; Capital</td>
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<tr>
<td>56410</td>
<td>Office Equipment &lt;$10K</td>
</tr>
<tr>
<td>56710</td>
<td>Other Equipment &lt;$10K</td>
</tr>
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<td>Division Total: 40 - Recreation-Senior Svcs</td>
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<tr>
<td>Division: 50 - Recreation-Adult/Commnty</td>
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### 5100-Persn - Personnel

<table>
<thead>
<tr>
<th>Account</th>
<th>Classification</th>
<th>Description</th>
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<th>2019</th>
<th>2020</th>
<th>2021</th>
<th>2022</th>
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<tbody>
<tr>
<td>51110</td>
<td>Regular Salaries &amp; Wages</td>
<td>$43,533</td>
<td>$56,740</td>
<td>$47,924</td>
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<td>Part-Time Permanent Salaries &amp; Wages</td>
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<td>$4,259</td>
<td>$3,624</td>
<td>$5,864</td>
<td>$6,200</td>
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<tr>
<td>51235</td>
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<td>51240</td>
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<td>$8,312</td>
<td>$2,588</td>
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<td>51140</td>
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<td>51150</td>
<td>Special Pay</td>
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<td>$650</td>
<td>$650</td>
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<td>Allowances &amp; Other Benefits</td>
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**Account Classification Total: 5100-Persn - Personnel**

| 5100-Persn - Personnel | $90,724 | $115,606 | $92,171 | $144,684 | $160,597 |

### 5200-Prof Svcs - Purchased Professional & Technical Services

<table>
<thead>
<tr>
<th>Account</th>
<th>Classification</th>
<th>Description</th>
<th>2018</th>
<th>2019</th>
<th>2020</th>
<th>2021</th>
<th>2022</th>
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</thead>
<tbody>
<tr>
<td>52250</td>
<td>Instructor Services</td>
<td>$72,258</td>
<td>$60,206</td>
<td>$8,772</td>
<td>$50,000</td>
<td>$65,000</td>
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</table>

**Account Classification Total: 5200-Prof Svcs - Purchased Professional & Technical Services**

| 5200-Prof Svcs - Purchased Professional & Technical Services | $72,258 | $60,206 | $8,772 | $50,000 | $65,000 |

### 5300-Prop Svcs - Purchased Property Services

<table>
<thead>
<tr>
<th>Account</th>
<th>Classification</th>
<th>Description</th>
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<th>2019</th>
<th>2020</th>
<th>2021</th>
<th>2022</th>
</tr>
</thead>
<tbody>
<tr>
<td>53230</td>
<td>Building Maint Services</td>
<td>$10,791</td>
<td>$91</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
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</table>

**Account Classification Total: 5300-Prop Svcs - Purchased Property Services**

| 5300-Prop Svcs - Purchased Property Services | $10,791 | $91 | $0 | $0 | $0 |

### 5400-Other Svcs - Other Purchased Services

<table>
<thead>
<tr>
<th>Account</th>
<th>Classification</th>
<th>Description</th>
<th>2018</th>
<th>2019</th>
<th>2020</th>
<th>2021</th>
<th>2022</th>
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</thead>
<tbody>
<tr>
<td>54210</td>
<td>Telephone Expenses</td>
<td>$6,622</td>
<td>$4,297</td>
<td>$3,312</td>
<td>$6,700</td>
<td>$4,159</td>
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<td>54220</td>
<td>Mobile/Wireless Expenses</td>
<td>$482</td>
<td>$720</td>
<td>$720</td>
<td>$0</td>
<td>$800</td>
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<tr>
<td>54230</td>
<td>Internet Services</td>
<td>$103</td>
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<td>$3,735</td>
<td>$6,870</td>
<td>$3,402</td>
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<tr>
<td>54610</td>
<td>Travel &amp; Training</td>
<td>$0</td>
<td>$620</td>
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<td>$2,000</td>
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<tr>
<td>54910</td>
<td>Dues &amp; Subscriptions</td>
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<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$500</td>
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<tr>
<td>54920</td>
<td>Events &amp; Field Trips</td>
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<td>$2,000</td>
<td>$5,000</td>
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**Account Classification Total: 5400-Other Svcs - Other Purchased Services**

| 5400-Other Svcs - Other Purchased Services | $8,256 | $8,397 | $7,767 | $16,570 | $15,861 |

### 5500-Supplies - Supplies

<table>
<thead>
<tr>
<th>Account</th>
<th>Classification</th>
<th>Description</th>
<th>2018</th>
<th>2019</th>
<th>2020</th>
<th>2021</th>
<th>2022</th>
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</thead>
<tbody>
<tr>
<td>55110</td>
<td>General Office Supplies</td>
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<td>$262</td>
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<td>$500</td>
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<tr>
<td>55120</td>
<td>Postage &amp; Delivery</td>
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<td>$220</td>
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<td>$1,000</td>
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<td>55130</td>
<td>Photocopying Charges</td>
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<td>Vehicle &amp; Equip Supplies</td>
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<tr>
<td>55290</td>
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<tr>
<td>55520</td>
<td>Building Supplies</td>
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<tr>
<td>55590</td>
<td>Other Maintenance Supply</td>
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<td>$550</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
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**Account Classification Total: 5500-Supplies - Supplies**

| 5500-Supplies - Supplies | $10,322 | $5,857 | $154 | $9,800 | $15,500 |

### 5600-Prop & Cap - Property & Capital

<table>
<thead>
<tr>
<th>Account</th>
<th>Classification</th>
<th>Description</th>
<th>2018</th>
<th>2019</th>
<th>2020</th>
<th>2021</th>
<th>2022</th>
</tr>
</thead>
<tbody>
<tr>
<td>56410</td>
<td>Office Equipment &lt;$10K</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$2,000</td>
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<tr>
<td>56710</td>
<td>Other Equipment &lt;$10K</td>
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<td>$607</td>
<td>$3,000</td>
<td>$5,000</td>
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**Account Classification Total: 5600-Prop & Cap - Property & Capital**

| 5600-Prop & Cap - Property & Capital | $2,601 | $4,030 | $607 | $3,000 | $7,000 |
### Division Total: 50 - Recreation-Adult/Commnty
Division: 60 - Recreation-Youth Services

#### 5100-Persn - Personnel

<table>
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<tr>
<th>Account Classification</th>
<th>Description</th>
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<th>2021</th>
<th>2020</th>
<th>2023</th>
<th>2024</th>
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<tr>
<td></td>
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<td>$194,951</td>
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<td>$109,470</td>
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<td>PARS Contribution</td>
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<td>FICA/Medicare</td>
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<td>$21,937</td>
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<td>$2,080</td>
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Account Classification Total: 5100-Persn - Personnel

#### 5200-Prof Svcs - Purchased Professional & Technical Services

<table>
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<th>Description</th>
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<th>2021</th>
<th>2020</th>
<th>2023</th>
<th>2024</th>
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<td>$216,916</td>
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<td>Instructor Services</td>
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Account Classification Total: 5200-Prof Svcs - Purchased Professional & Technical Services

#### 5300-Prop Svcs - Purchased Property Services

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<th>Description</th>
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<th>2021</th>
<th>2020</th>
<th>2023</th>
<th>2024</th>
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<td>$9,000</td>
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<td>$0</td>
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Account Classification Total: 5300-Prop Svcs - Purchased Property Services

#### 5400-Other Svcs - Other Purchased Services

<table>
<thead>
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<th>Account Classification</th>
<th>Description</th>
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<th>2020</th>
<th>2023</th>
<th>2024</th>
</tr>
</thead>
<tbody>
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<td></td>
<td></td>
<td>$52,950</td>
<td>$27,771</td>
<td>$5,899</td>
<td>$43,104</td>
<td>$56,675</td>
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<td>54110</td>
<td>Insurance Premiums</td>
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<td>$0</td>
<td>$6,000</td>
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<td>Telephone Expenses</td>
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<td>$4,000</td>
<td>$2,273</td>
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<td>Mobile/Wireless Expenses</td>
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<td>$0</td>
<td>$0</td>
<td>$1,500</td>
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<tr>
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<td>$3,735</td>
<td>$5,304</td>
<td>$3,402</td>
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<td>54310</td>
<td>Legal Notices &amp; Advertise</td>
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<td>$2,000</td>
<td>$3,000</td>
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<td>Printing &amp; Binding</td>
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<td>$1,000</td>
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<td>Travel &amp; Training</td>
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<td>$1,000</td>
<td>$4,000</td>
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<td>$195</td>
<td>$300</td>
<td>$500</td>
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Account Classification Total: 5400-Other Svcs - Other Purchased Services

#### 5500-Supplies - Supplies

<table>
<thead>
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<th>Account Classification</th>
<th>Description</th>
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<th>2021</th>
<th>2020</th>
<th>2023</th>
<th>2024</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>$52,950</td>
<td>$27,771</td>
<td>$5,899</td>
<td>$43,104</td>
<td>$56,675</td>
</tr>
<tr>
<td>55110</td>
<td>General Office Supplies</td>
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<td>$84</td>
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<td>$1,500</td>
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<tr>
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<td>Postage &amp; Delivery</td>
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<td>$20</td>
<td>$20</td>
<td>$100</td>
<td>$500</td>
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<td>55130</td>
<td>Photocopying Charges</td>
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<td>$2,500</td>
<td>$3,000</td>
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<td>Recognition-EE/Volunteer</td>
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<td>Fuel</td>
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<td>$1,708</td>
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<td>Amount 3</td>
<td>Amount 4</td>
<td>Amount 5</td>
</tr>
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<td>----------</td>
<td>----------</td>
<td>----------</td>
<td>----------</td>
<td>----------</td>
</tr>
<tr>
<td>55290 Other Operating Supplies</td>
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<td>$7,530</td>
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<td>$9,000</td>
<td>$15,000</td>
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<tr>
<td>55590 Other Maintenance Supply</td>
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<td></td>
</tr>
<tr>
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<td>Charges - Charges for Services</td>
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<tr>
<td>Department Total: 50 - Recreation</td>
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<td>$4,402,688</td>
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<td>$3,122,630</td>
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<td>Department Total: 50 - Recreation</td>
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<td>Division Total: 30 - Recreation-Swim Center</td>
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<td>Fund Total: 101 - General Fund</td>
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<td>Fund Total: 101 - General Fund</td>
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<td>$3,122,630</td>
<td>($2,234,689)</td>
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<td>$2,531,115</td>
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<td>$3,709,100</td>
<td>($798,619)</td>
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<td>Fund Total: 101 - General Fund</td>
<td>$5,559,574</td>
<td>$4,563,420</td>
<td>($996,154)</td>
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</table>
## Fund Total: 204 - Measure J - Return to Source Fund

### Fund: 206 - Measure A Parcel Tax

#### EXPENSES

**Department:** 50 - Recreation  
**Division:** 30 - Recreation-Swim Center

| 5100-Persn - Personnel | 51120 | Part-Time Permanent Salaries & Wages | $0 | $0 | $575 | $0 | $0  
| 51220 | FICA/Medicare | $0 | $0 | $7 | $0 | $0  

**Account Classification Total: 5100-Persn - Personnel**

| 5200-Prof Svcs - Purchased Professional & Technical Services | 52120 | Legal & Financial Svcs | $3,393 | $3,483 | $4,765 | $0 | $0  

**Account Classification Total: 5200-Prof Svcs - Purchased Professional & Technical Services**

| 5300-Prop Svcs - Purchased Property Services | 53110 | Utilities-Energy | $0 | $0 | $51,169 | $72,071 | $72,071  
| 53111 | Utilities-Water & Sewer | $0 | $0 | $0 | $42,700 | $0  
| 53210 | Infrastructure Maint Svc | $0 | $513 | $57,440 | $55,000 | $56,650  
| 53290 | Miscellaneous R&M Svcs | $0 | $0 | $0 | $50,000 | $50,000  

**Account Classification Total: 5300-Prop Svcs - Purchased Property Services**

| 5500-Supplies - Supplies | 55295 | Chemicals | $0 | $0 | $36,635 | $53,040 | $54,631  

**Account Classification Total: 5500-Supplies - Supplies**

| 5600-Prop & Cap - Property & Capital | 56710 | Other Equipment <$10K | $0 | $0 | $0 | $0 | $5,000  

**Division Total: 30 - Recreation-Swim Center**

**Division Total: 70 - Recreation-Custodial Services**

**Department Total: 50 - Recreation**

**EXPENSES Total**

<table>
<thead>
<tr>
<th>5200-Prof Svcs - Purchased Professional &amp; Technical Services</th>
<th>5300-Prop Svcs - Purchased Property Services</th>
<th>5500-Supplies - Supplies</th>
<th>5600-Prop &amp; Cap - Property &amp; Capital</th>
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</thead>
<tbody>
<tr>
<td>$3,393</td>
<td>$3,483</td>
<td>$5,347</td>
<td>$3,393</td>
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</tbody>
</table>

**Fund REVENUE Total: 206 - Measure A Parcel Tax**

**Fund EXPENSE Total: 206 - Measure A Parcel Tax**

**Fund Total: 206 - Measure A Parcel Tax**

**Fund: 207 - Measure H Park & Rec Facilities**

### EXPENSES

**Department:** 50 - Recreation  
**Division:** 30 - Recreation-Swim Center

| 5200-Prof Svcs - Purchased Professional & Technical Services | 52110 | Collect & Admin Services | $0 | $0 | $5,174 | $0 | $0  

**Account Classification Total: 5200-Prof Svcs - Purchased Professional & Technical Services**

| 5300-Prop Svcs - Purchased Property Services | 53110 | Utilities-Energy | $0 | $0 | $51,169 | $72,071 | $72,071  
| 53111 | Utilities-Water & Sewer | $0 | $0 | $0 | $42,700 | $0  
| 53210 | Infrastructure Maint Svc | $0 | $513 | $57,440 | $55,000 | $56,650  
| 53290 | Miscellaneous R&M Svcs | $0 | $0 | $0 | $50,000 | $50,000  

**Account Classification Total: 5300-Prop Svcs - Purchased Property Services**

| 5500-Supplies - Supplies | 55295 | Chemicals | $0 | $0 | $36,635 | $53,040 | $54,631  

**Account Classification Total: 5500-Supplies - Supplies**

| 5600-Prop & Cap - Property & Capital | 56710 | Other Equipment <$10K | $0 | $0 | $0 | $0 | $5,000  

**Division Total: 30 - Recreation-Swim Center**

**Division: 70 - Recreation-Custodial Services**

**Division Total: 30 - Recreation-Swim Center**

**Division Total: 70 - Recreation-Custodial Services**

**Department Total: 50 - Recreation**

**EXPENSES Total**

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<thead>
<tr>
<th>5200-Prof Svcs - Purchased Professional &amp; Technical Services</th>
<th>5300-Prop Svcs - Purchased Property Services</th>
<th>5500-Supplies - Supplies</th>
<th>5600-Prop &amp; Cap - Property &amp; Capital</th>
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<tr>
<td>$3,393</td>
<td>$3,483</td>
<td>$5,347</td>
<td>$3,393</td>
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</table>

**Fund REVENUE Total: 206 - Measure A Parcel Tax**

**Fund EXPENSE Total: 206 - Measure A Parcel Tax**

**Fund Total: 206 - Measure A Parcel Tax**

**Fund: 207 - Measure H Park & Rec Facilities**

| 55295 | Chemicals | $0 | $0 | $36,635 | $53,040 | $54,631  

**Account Classification Total: 5500-Supplies - Supplies**

| 56710 | Other Equipment <$10K | $0 | $0 | $0 | $0 | $5,000  

**Account Classification Total: 5600-Prop & Cap - Property & Capital**
Account Classification Total: 5600-Prop & Cap - Property & Capital
Division Total: 70 - Recreation-Custodial Services
Department Total: 50 - Recreation

EXPENSES Total

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| Fund REVENUE | Total: 207 - Measure H Park & Rec Facilities
| Fund EXPENSE | Total: 207 - Measure H Park & Rec Facilities
| Fund: 207 - Measure H Park & Rec Facilities Fund: 214 - Measure J-Paratransit Fund

REVENUES

Department: 50 - Recreation
Division: 40 - Recreation-Senior Svcs

4000-Taxes - Property and Other Taxes

| Account Classification Total: 4000-Taxes - Property and Other Taxes
| 40320 Measure J-Paratransit
| 4600-Charges - Charges for Services
| 46532 Excursions/Trips
| 46532.1 Fare Box Revenue
| 46536 Other Advance Tickets
| Account Classification Total: 4600-Charges - Charges for Services
| 4900-Oth Source - Other Financing Sources
| 49140 Capital Lease Financing
| Account Classification Total: 4900-Oth Source - Other Financing Sources

EXPENSES

Department: 50 - Recreation
Division: 40 - Recreation-Senior Svcs

5100-Persn - Personnel

| Account Classification Total: 5100-Persn - Personnel
| 51110 Regular Salaries & Wages
| 51120 Part-Time Permanent Salaries & Wages
| 51200 PARS Contribution
| 51210 PERS Contributions
| 51220 FICA/Medicare
| 51235 Life & LTD Insurance
| 51140 Overtime Pay
| 51150 Special Pay
| 51155 One-Time Payouts

Account Classification Total: 5200-Prof Svcs - Purchased Professional & Technical Services

| Account Classification Total: 5200-Prof Svcs - Purchased Professional & Technical Services
| 52220 Medical Services

Account Classification Total: 5300-Prop Svcs - Purchased Property Services

| Account Classification Total: 5300-Prop Svcs - Purchased Property Services
| 53250 Vehicle & Equip Maint Svc

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<td><strong>Account Classification Total: 5900 - Oth Financ</strong></td>
<td></td>
<td><strong>$34,000</strong></td>
<td><strong>$35,360</strong></td>
<td><strong>$34,000</strong></td>
<td><strong>$34,000</strong></td>
</tr>
<tr>
<td>Division Total: 40 - Recreation-Senior Svcs</td>
<td></td>
<td><strong>$132,960</strong></td>
<td><strong>$254,305</strong></td>
<td><strong>$98,516</strong></td>
<td><strong>$160,492</strong></td>
</tr>
<tr>
<td>Department Total: 50 - Recreation</td>
<td></td>
<td><strong>$132,960</strong></td>
<td><strong>$254,305</strong></td>
<td><strong>$98,516</strong></td>
<td><strong>$160,492</strong></td>
</tr>
<tr>
<td>EXPENSES Total</td>
<td><strong>$132,960</strong></td>
<td><strong>$254,305</strong></td>
<td><strong>$98,516</strong></td>
<td><strong>$160,492</strong></td>
<td><strong>$163,862</strong></td>
</tr>
<tr>
<td>Fund REVENUE Total: 214 - Measure J-Paratransit Fund</td>
<td></td>
<td><strong>$159,606</strong></td>
<td><strong>$307,576</strong></td>
<td><strong>$175,851</strong></td>
<td><strong>$162,500</strong></td>
</tr>
<tr>
<td>Fund EXPENSE Total: 214 - Measure J-Paratransit Fund</td>
<td></td>
<td><strong>$132,960</strong></td>
<td><strong>$254,305</strong></td>
<td><strong>$98,516</strong></td>
<td><strong>$160,492</strong></td>
</tr>
<tr>
<td>Fund Total: 214 - Measure J-Paratransit Fund</td>
<td></td>
<td><strong>$26,647</strong></td>
<td><strong>$53,271</strong></td>
<td><strong>$77,335</strong></td>
<td><strong>$2,008</strong></td>
</tr>
<tr>
<td><strong>REVENUE GRAND Totals:</strong></td>
<td></td>
<td><strong>$4,562,469</strong></td>
<td><strong>$3,430,206</strong></td>
<td><strong>$2,706,966</strong></td>
<td><strong>$3,871,600</strong></td>
</tr>
<tr>
<td><strong>EXPENSE GRAND Totals:</strong></td>
<td></td>
<td><strong>$6,030,122</strong></td>
<td><strong>$5,724,711</strong></td>
<td><strong>$4,183,396</strong></td>
<td><strong>$5,009,352</strong></td>
</tr>
<tr>
<td><strong>Grand Totals:</strong></td>
<td></td>
<td><strong>($1,467,654)</strong></td>
<td><strong>($2,294,505)</strong></td>
<td><strong>($1,476,430)</strong></td>
<td><strong>($1,137,752)</strong></td>
</tr>
</tbody>
</table>
SECTION 10: SUCCESSOR AGENCY

Pursuant to AB1x26, which dissolved redevelopment agencies in California, the City of El Cerrito elected to serve as the El Cerrito Redevelopment Agency Successor Agency. The Successor Agency assumed all of the former Redevelopment Agency’s liabilities, obligations, and non-housing assets. The City administers payments and performance obligations of the Successor Agency.

INTRODUCTION

In June 2011, the State of California enacted AB1x26 (Dissolution Act) to dissolve all redevelopment agencies in the State of California and establish successor agencies to wind down the former redevelopment agencies’ affairs. The El Cerrito Redevelopment Agency (RDA) suspended activities on July 1, 2011 and the City elected to serve as the Successor Agency on August 15, 2011. On December 29, 2011, the State Supreme Court ruled that dissolution of redevelopment agencies was constitutional and the RDA was dissolved on February 1, 2012.

The Successor Agency’s primary role is to wind down the activities of the RDA and is limited by the requirements of the Dissolution Act. Successor Agency actions are subject to approval by the Oversight Board and the California Department of Finance (DOF). The Successor Agency does not have budget discretion and therefore a budget was not adopted. For informational purposes, this section includes financial information regarding the Successor Agency.

The City also elected to serve as the Successor Housing Agency, assumed the RDA’s affordable housing assets, and established the Housing Asset Fund. The City’s Housing Asset Fund and affordable housing functions are separate from the Successor Agency. All funds, assets and liabilities remaining in the RDA’s accounts as of dissolution and after transfer of Housing Assets to the Successor Housing Agency were transferred to a Fiduciary Fund called the Redevelopment Obligation Retirement Fund (RORF) established for the purpose of administering the Successor Agency.

The Successor Agency is not a component unit of the City of El Cerrito and the City did not assume the Successor Agency’s assets and liabilities. Rather, the Successor Agency is charged with disposing of the assets and using any revenues that would have gone to the former RDA to pay enforceable obligations, and the City has simply elected to serve as the administrator. In El Cerrito’s case, the non-cash assets transferred were of nominal value and the cash transferred was sufficient to meet the Successor Agency’s short-term obligations.
The Dissolution Act provided a process for authorization of payments to be made on the Successor Agency’s enforceable obligations. Commencing with the 2016-17 fiscal year, the Successor Agency prepared an annual Recognized Obligation Payment Schedule (ROPS) covering the entire fiscal year, which was subject to approval of an Oversight Board and the DOF. Once approved, a ROPS serves as the spending plan during the fiscal year. The County Auditor-Controller (CAC) disburses funds sufficient for the Successor Agency to make payments on the approved ROPS twice per year, on January 2nd and June 1st, which funds are deposited in the Recognized Obligations Reserve Fund (RORF). Expenditure or transfer of funds from the RORF is only permitted after consideration and approval of the payments on a ROPS by the Oversight Board, DOF and CAC.

In 2012, the state enacted amendments to the Dissolution Act, which included a provision for cash flow advances by the City to the Successor Agency, including litigation expenses related to dissolution as enforceable obligations, a requirement for a due diligence review of the former RDA’s funds, and a formula for repayment of loans to the Housing Asset Fund, detailed later in this section. In 2015 the state enacted further amendments to the Dissolution Act, including provisions changing the ROPS from a twice-annual submission to an annual submission, allows for a last and final ROPS as well as other clarifications and amendments.

The local Oversight Board was dissolved and replaced by a County-wide Oversight Board in June 2018.

SUCCESSOR AGENCY FINANCES

The RDA was funded through tax increment generated from the City of El Cerrito Redevelopment Project Area, which was established and its Redevelopment Plan adopted in 1977. The Redevelopment Plan was amended and restated in 1993 and does not expire until 2025. Each year’s tax increment was the incremental difference in property tax revenue generated within the Project Area between that year and the base year of 1977. The Dissolution Act re-characterizes tax increment as Redevelopment Property Tax (RPT), but it is calculated in the same manner. Other than an insignificant amount of proceeds from loan receivables or asset sales, RPT is the only source of funding available to the Successor Agency to retire the former RDA’s enforceable obligations. Upon retirement of all of the former RDA’s enforceable obligations and dissolution of the Successor Agency, property taxes collected in the Redevelopment Project Area will be distributed according to the allocations that existed prior to the adoption of the Redevelopment Plan.

The Successor Agency’s obligations include all debts and costs to perform on obligations of the former RDA. Prior to distributing RPT to the Successor Agency, the CAC withholds administrative costs and pass-through payments paid to the taxing entities, which are calculated in the same manner as before dissolution. Any RPT not needed to make payments on the Successor Agency’s obligations is considered “residual” and is distributed to taxing entities that would have otherwise received the property tax revenues in the Redevelopment Project Area.

Table 10-1 is a summary of tax increment generated during redevelopment suspension, RPT generated through the end of ROPS 19-20, and projected RPT that will be generated for subsequent ROPS periods until payment of all of the former RDA’s enforceable obligations. Table 10-1 summarizes the amounts withheld by the County Auditor-Controller for administrative costs and pass-through payments, and the net tax increment or RPT remaining for enforceable obligations after these amounts are withheld.
Table 10-1
Tax Increment and Redevelopment Property Tax through FY2025-26
City of El Cerrito Redevelopment Project Area

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Tax Increment</th>
<th>Admin Fee</th>
<th>Pass Through</th>
<th>Net Available</th>
</tr>
</thead>
<tbody>
<tr>
<td>2021-22</td>
<td>$9,494,400</td>
<td>$81,600</td>
<td>$3,019,500</td>
<td>$6,393,300</td>
</tr>
<tr>
<td>2022-23</td>
<td>$10,053,000</td>
<td>$86,500</td>
<td>$3,248,200</td>
<td>$6,718,300</td>
</tr>
<tr>
<td>2023-24</td>
<td>$10,297,700</td>
<td>$88,500</td>
<td>$3,348,700</td>
<td>$6,860,500</td>
</tr>
<tr>
<td>2024-25</td>
<td>$10,517,300</td>
<td>$90,400</td>
<td>$3,439,000</td>
<td>$6,987,900</td>
</tr>
<tr>
<td>2025-26</td>
<td>$10,741,300</td>
<td>$92,300</td>
<td>$3,531,000</td>
<td>$7,118,000</td>
</tr>
</tbody>
</table>

SUCCESSOR AGENCY OBLIGATIONS

The Successor Agency is responsible for the former RDA’s debts and obligations described below. The payment amounts are summarized on Table 10-2 that follows.

**Tax Allocation Bond Payments.** The RDA had four tax allocation bonds issuances. All taxing entities had subordinated their pass-through payments to payments on the RDA’s bond debt, so if insufficient RPT is available to make bond debt service payments in a ROPS period, a portion of the pass-through payments equal to the insufficient amount is deferred to a future ROPS period. This occurred in ROPS II and deferred pass-through payments were made from RPT available for the ROPS 13-14A period. In 2016, the Successor Agency refunded the tax allocation bonds to take advantage of lower interest rates and the resulting debt service reductions. The bond refunding was approved by the Oversight Board and by the DOF. Table 10-2 shows the projected new debt service schedule for the refunded bonds.

**Valente Note.** In accordance with the approved Long-Range Property Management Plan, the City sold the Valente property as well as two adjacent properties previously owned by the RDA and fully repaid the Valente Note in 2019.

**ERAF and SERAF Loan Payments.** The RDA borrowed funds from the Low & Moderate Income Housing Fund to make payments to the State for the Educational Revenue Augmentation Fund (ERAF) in 2005 and 2006 and to the Supplemental ERAF (SERAf) in 2010. The Successor Agency made a payment to the City Housing Asset Fund during the ROPS I period. Subsequent payments were delayed by the Dissolution Act, as interpreted by DOF, until the ROPS 14-15A period. The calculation of the maximum payment is one half the incremental change in residual RPT after all other obligations are paid. The Successor Agency received a distribution of RPT on the ROPS 14-15A and the ROPS 15-16A as partial repayment of the SERAF/ERAF loans but additional payments were made in subsequent ROPS cycles and the full amount was repaid in FY 2019-20.

**Administrative cost allowance.** The Successor Agency is entitled to an administrative cost allowance of $250,000 per fiscal year. However, with the transition to the County Oversight Board, this allowance was discontinued in 2019.

**Streetscape Project.** The RDA and City undertook a multi-year capital improvement project beginning in 2004 and completed in 2012. A significant portion of the expenditures by the City was to be funded through a commitment of tax increment and bond proceeds by the RDA. However,
during project close-out, it was determined the RDA had not funded its commitments on which the City had relied when letting contracts. The Successor Agency requested RPT on ROPS 14-15A for this prior year RDA obligation, which was approved by the Oversight Board but denied by DOF. The Successor Agency has ceased pursuing the RPT for this obligation since 2019.

**Table 10-2** is a summary of the Successor Agency's obligations through FY 2025-26 including the Administrative Allowance, for which disbursements of RPT are requested for each ROPS period. If the obligations payable in a ROPS period exceed the amount of RPT available for that period, the Successor Agency may defer payment where possible or seek a cash-flow loan from the City in order to avoid defaulting on an obligation.

<table>
<thead>
<tr>
<th>Fiscal Year/ROPS Period</th>
<th>Debt Service</th>
<th>SERAF</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>2021-22</td>
<td>$2,122,794</td>
<td>$0</td>
<td>$2,122,794</td>
</tr>
<tr>
<td>2022-23</td>
<td>$2,122,794</td>
<td>$0</td>
<td>$2,122,794</td>
</tr>
<tr>
<td>2023-24</td>
<td>$2,122,794</td>
<td>$0</td>
<td>$2,122,794</td>
</tr>
<tr>
<td>2024-25</td>
<td>$2,122,794</td>
<td>$0</td>
<td>$2,122,794</td>
</tr>
<tr>
<td>2025-26</td>
<td>$1,061,397</td>
<td>$0</td>
<td>$1,061,397</td>
</tr>
</tbody>
</table>

**Table 10-3** summarizes the projected residual RPT based on what has been projected to be available and obligated for each ROPS period. Any remaining residual is then paid to the taxing entities serving the Redevelopment Project Area according to their standard tax allocations. The City of El Cerrito will receive about 22% of RPT residual.

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Net RPTTF</th>
<th>ROPS</th>
<th>Residual RPT</th>
<th>City Share</th>
</tr>
</thead>
<tbody>
<tr>
<td>2021-22</td>
<td>$6,393,300</td>
<td>$2,372,794</td>
<td>$4,020,506</td>
<td>$804,101</td>
</tr>
<tr>
<td>2022-23</td>
<td>$6,718,300</td>
<td>$2,372,794</td>
<td>$4,345,506</td>
<td>$869,101</td>
</tr>
<tr>
<td>2023-24</td>
<td>$6,860,500</td>
<td>$2,372,794</td>
<td>$4,487,706</td>
<td>$897,541</td>
</tr>
<tr>
<td>2024-25</td>
<td>$6,987,900</td>
<td>$2,372,794</td>
<td>$4,615,106</td>
<td>$923,021</td>
</tr>
<tr>
<td>2025-26</td>
<td>$7,118,000</td>
<td>$1,311,397</td>
<td>$5,806,603</td>
<td>$1,161,321</td>
</tr>
</tbody>
</table>

**ADMINISTRATIVE BUDGET**

The Dissolution Act required the Successor Agency to prepare a budget for approval by the Oversight Board. **Table 10-4** is the FY 2016-17 Administrative Budget approved by the Successor Agency on January 19, 2016 and by the Oversight Board on January 25, 2016. On June 30, 2018, the local...
Oversight Board was dissolved and be replaced by a County-wide Oversight Board and since then the $72,200 Oversight Board Budget was not needed. The City has a reasonable expectation that the Successor Agency is entitled to the full administrative allowance of $250,000 for the budget year and the FY 2022-23 Budget assumes that the City will continue to be reimbursed for Successor Agency costs. The City includes this amount in the annual Recognized Obligations Payment Schedule (ROPS) application to the State of California Department of Finance, as it has in years past.

Table 10-4
Approved Administrative Budget
Successor Agency to the El Cerrito Redevelopment Agency

<table>
<thead>
<tr>
<th>Entity/Activity</th>
<th>Successor Agency</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Staffing Functions (Total Compensation + Overhead for Indirect Costs)</strong></td>
<td></td>
</tr>
<tr>
<td>Administration</td>
<td>$20,000</td>
</tr>
<tr>
<td>Finance</td>
<td>$25,000</td>
</tr>
<tr>
<td>Community Development</td>
<td>$45,000</td>
</tr>
<tr>
<td>City Clerk</td>
<td>$10,000</td>
</tr>
<tr>
<td><strong>Non-Staff Expenses</strong></td>
<td></td>
</tr>
<tr>
<td>Professional Services</td>
<td>$65,000</td>
</tr>
<tr>
<td>Legal Services</td>
<td>$50,000</td>
</tr>
<tr>
<td>Financial &amp; Audit Services</td>
<td>$15,000</td>
</tr>
<tr>
<td>Supplies</td>
<td>$1,000</td>
</tr>
<tr>
<td>Postage</td>
<td>$100</td>
</tr>
<tr>
<td>Copies</td>
<td>$100</td>
</tr>
<tr>
<td>Website</td>
<td>$1,000</td>
</tr>
<tr>
<td>Advertising/Legal Notices</td>
<td>$500</td>
</tr>
<tr>
<td>Property Management</td>
<td>$1,000</td>
</tr>
<tr>
<td><strong>Totals</strong></td>
<td><strong>$233,700</strong></td>
</tr>
<tr>
<td><strong>Combined Total</strong></td>
<td><strong>$305,900</strong></td>
</tr>
<tr>
<td><strong>Funding Source</strong></td>
<td></td>
</tr>
<tr>
<td>Redevelopment Property Tax Trust Fund Admin. Allowance</td>
<td>$250,000</td>
</tr>
</tbody>
</table>

The amounts in Table 10-4 are included within the City’s Operating Budget and are displayed here for informational purposes. Actual expenses of administering the Successor Agency will be charged to the City’s General Fund and the Administrative Allowance will be reflected as revenue in the City’s General Fund when it is reimbursed by the Successor Agency.
SECTION 11:
OTHER ENTITIES

The City Council of the City of El Cerrito serves as members of the governing body of two other entities: the Employee’s Pension Board and the Public Financing Authority. These entities are separate agencies from the City and are accounted for separately.

EMPLOYEES’ PENSION FUND

The City of El Cerrito Employees’ Pension Fund is a component unit of the City of El Cerrito and a separate fund is maintained by the City to account for the Plan assets. The City Council serves as the Pension Board. The Pension Board has exclusive control over the pension plan and accordingly, the City is financially accountable for the Plan and its operation.

This Fund provides a pension system for those former employees of the City who, on February 6, 1959, chose not to be covered by Social Security or by the California Public Employees’ Retirement System. The Plan is a single-employer defined benefit pension plan. Currently there is just one retiree participating in this pension system. This Fund provides for the:

- Disbursement of appropriate pension payments;
- Maintenance of true and correct records of all contributions to and payments from the Pension Fund; and
- Services of actuaries who render a report every three years, or as needed, as to the costs of maintaining properly funded reserves for this pension fund. The most recent report was prepared as of July 1, 2014.

Payments into this Fund are based upon actuarial studies of the estimated costs of meeting the City’s obligations under the retirement contract with the members of this system. The goal is to have the reserve fund balances decrease as the pension liability decreases. No new members may join this plan. The revenues and expenditures of the Employees’ Pension Board are shown in Tables 11-1 and 11-2:

<table>
<thead>
<tr>
<th>Revenue Source</th>
<th>FY 2018-19 Actual</th>
<th>FY 2019-20 Actual</th>
<th>FY 2020-21 Adopted</th>
<th>FY 2021-22 Adopted</th>
<th>FY 2022-23 Adopted</th>
</tr>
</thead>
<tbody>
<tr>
<td>Contribution-General Fund</td>
<td>$85,774</td>
<td>$89,205</td>
<td>$89,025</td>
<td>$85,000</td>
<td>$85,000</td>
</tr>
<tr>
<td>Total</td>
<td>$85,774</td>
<td>$89,205</td>
<td>$89,025</td>
<td>$85,000</td>
<td>$85,000</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Accounts</th>
<th>FY 2018-19 Actual</th>
<th>FY 2019-20 Actual</th>
<th>FY 2020-21 Adopted</th>
<th>FY 2021-22 Adopted</th>
<th>FY 2022-23 Adopted</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pension Payments</td>
<td>$89,205</td>
<td>$89,205</td>
<td>$85,000</td>
<td>$85,000</td>
<td>$85,000</td>
</tr>
<tr>
<td>Total</td>
<td>$89,205</td>
<td>$89,205</td>
<td>$85,000</td>
<td>$85,000</td>
<td>$85,000</td>
</tr>
</tbody>
</table>
On September 19, 2012, the El Cerrito Public Financing Authority issued Recycling Facility Revenue Refunding Bonds in the original principal amount of $3,405,600 at 2.36% interest to provide for the refunding and retirement of the City’s outstanding Recycling Center Lease Purchase Agreement and related Site Lease. Principal and interest payments are due quarterly on July 1, October 1, January 1, and April 1, through October 1, 2025. Repayment of these bonds is from charges for services received by the Integrated Waste Management Enterprise Fund. As of June 30, 2021, the outstanding principal balance was $1,303,000.

Revenues and expenditures for the Authority are shown in Tables 11-3 through 11-4. Information regarding Measure A Lease Revenue Bonds, City Hall Lease Revenue Certificates of Participation, and Street Improvement Sales Tax Revenue Bonds are in section 13: Long-Term Debt.

### Table 11-3
2012 Recycling Center Facility Revenue Refunding Bonds Revenue from Charges for Services

<table>
<thead>
<tr>
<th>Revenue Source</th>
<th>FY 2018-19 Actual</th>
<th>FY 2019-20 Actual</th>
<th>FY 2020-21 Actual</th>
<th>FY 2021-22 Amended</th>
<th>FY 2022-23 Adopted</th>
</tr>
</thead>
</table>

### Table 11-4
2012 Recycling Center Facility Revenue Refunding Bonds Expenditures

<table>
<thead>
<tr>
<th>Accounts</th>
<th>FY 2018-19 Actual</th>
<th>FY 2019-20 Actual</th>
<th>FY 2020-21 Actual</th>
<th>FY 2021-22 Amended</th>
<th>FY 2022-23 Adopted</th>
</tr>
</thead>
<tbody>
<tr>
<td>Principal Payments</td>
<td>$258,000</td>
<td>$264,400</td>
<td>$270,800</td>
<td>$277,400</td>
<td>$284,200</td>
</tr>
<tr>
<td>Interest Payments</td>
<td>$48,599</td>
<td>$42,271</td>
<td>$35,788</td>
<td>$29,148</td>
<td>$22,346</td>
</tr>
</tbody>
</table>
SECTION 12: CAPITAL IMPROVEMENTS

In the same manner that multi-year planning has proven to be beneficial as the City considers the programs and services which are supported by the operating budget, it also is desirable to do multi-year planning for the City’s capital needs. Accordingly, when the City Council adopts the operating budget, it also adopts a multi-year Capital Improvement Program, with the first year adopted as revenue and expenditure appropriations.

THE CAPITAL PLANNING PROCESS

The Capital Improvement Program (CIP) is a strategy for planning and programming public physical improvements. It includes improvements that are scheduled over the next five years. The CIP indicates the expected timing and the approximate cost for each project. Adoption of the CIP indicates City Council approval of the projects.

The CIP is comprised of those projects for which a scope and a cost estimate is available. In some cases, an ongoing program is shown simply as a project, and the specific year-to-year scope is yet to be identified. Funding sources have been identified where possible, but many projects are included for which no funding source has been secured or, at times, identified. The CIP is reviewed and updated each year to reflect changes in priorities, scheduling realities, the availability of funding, and new projects that have been identified over the past year as individual projects or as part of comprehensive plans such as the Parks and Recreation Facilities Master Plan and Green Infrastructure Plan, both adopted by the City Council in 2019. It can also be amended periodically as new projects (such as ones identified by safety evaluations) or funding sources are identified.

The CIP is shown in Tables 12-1 and 12-2. The CIP Budget (CIPB), as shown in Table 12-3, serves to identify the appropriation of expenditures per fund in the first year. In addition, the CIPB identifies the projects that are part of the Annual Program of Maintenance and Improvement pursuant to the Measure A Street Improvement Program approved by voters in 2008 (under Fund 211) and the SB 1 Local Streets and Road Program project listing (under Fund 212).

A distinction between the multi-year CIP and CIPB is that the CIPB is adopted as a part of the annual budget, whereas the longer-term CIP does not necessarily have legal significance nor commit the City to a particular expenditure in an out year. The multi-year CIP is, essentially, a planning document: it is a basic tool for scheduling anticipated capital projects and capital financing.

In previous years, the CIP contemplated a 10-year planning horizon. These last two fiscal years, due to the lack of General Fund reserves and uncertainty of funding and revenues due to the COVID-19 pandemic, the CIP is presented as a 5-year plan. This allows staff to provide a more narrow focus on capital projects with the current limitation of resources, and to be responsive and flexible for those projects that are prioritized within the current planning horizon. As the City's financial condition continues to improve, the CIP will be revised and updated accordingly.
The CIP currently has 34 identified projects, including 15 to 17 active projects that are either in construction, design, or on-going planning. The category with the largest number of active projects in the next year, as in most years, is the Streets-Transportation category. This is due to availability and timeline requirements of both City transportation funds and external grant funds for which the City successfully completed. The second largest category is Parks & Recreation Facilities. Delivery of projects in FY 2021-22 continued to be slowed due to the impacts of the COVID-19 pandemic along with reduced staffing in the Public Works Department, specifically in the Engineering Division. As a result, many projects have carried forward into FY 2022-23. For all projects, estimated FY 2022-23 expenditures total approximately $13.7 million.

In FY 2022-23, the largest projects in terms of cost are transportation projects, most significantly the Del Norte TOD Infrastructure (Complete Streets) Improvements Project, which is largely grant funded and supplemented by developer impact fees and contributions and the largest City infrastructure project in over a decade. Due to grant deadlines, the design of this project must be completed by December 2022. Although not as large, the Arlington Park Improvements is another project with a grant deadline that requires the project design move forward quickly.
A complete list of the projects in the multi-year CIP is provided in Table 12-1. The projects are arranged by Category (Administration, Facilities (Non-Recreation), Parks & Recreation Facilities, Streets-Transportation, etc.) with a column showing the planned Funding Sources (General Fund, Measure A Streets, Measure H Parks & Recreation, Grants, etc.) Table 12-2 provides a detailed summary of the same projects in Table 12-1 arranged by Funding Source instead of Category. Table 12-3 lists the adopted expenditure appropriation for each fund in FY 2021-22 (the CIPB), and is arranged in the same categories as the multi-year Year CIP. Project funding in the special/restricted funds carryover from year to year. This is not the case for projects, if any, funded by the General Fund. Projects with no fiscal activity in FY 2022-23 are not included in Table 12-3. Brief descriptions of each project follow these tables.

**LEGEND**

The following codes are utilized in Tables 12-1, 12-2 and 12-3:

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2022-23 to 2026-27 Capital Improvement Program
Five-Year Expenditure Plan
(By Category)

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** indicates funding from multiple sources
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Capital Improvement Program Budget

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Total Capital Improvement Program Budget Appropriations $13,878,299

**Also See Public Works & Finance Departments Budget for Non-Capital Expenditures in Annual Program of Maintenance and Improvement pursuant to the Measure A "El Cerrito Pothole Repair and Local Street Improvement and Maintenance" transactions and use tax ordinance.
Project Descriptions

1. **Energy and Water Efficiency Program (EWEP)** This program provides an ongoing mechanism for funding energy and water conservation projects in municipal facilities through an initial investment plus reinvestment of a portion of the financial savings generated through these conservation projects into current and future efficiency projects. The project completed in FY 2020-21 installed an EV charging station at the Recycling + Environmental Resource Center. The following energy and water efficiency projects will be investigated for implement: Additional upgrades related to the City Hall EV charging station; LED Streetlights for City-owned facilities; a user friendly energy management system dashboard for City Hall and the Community Center; additional satellites to hook park facilities into the City's centralized weather-based smart irrigation controls; and routine maintenance for optimal performance of City solar facilities.

2. **Fire Flow Upgrade** This project is intended to upgrade the existing water supply system to improve the fire flow in the area located east of Arlington Blvd. to the city limits. This upgrade will include 10,440' of new and upgraded pipe and an addition of 11 new hydrants. With this upgrade the Fire Flow in this area will achieve our 3,000 gallons per minute (GPM) goal.

3. **Access Modifications - Facilities (Non-Recreation)** This project will implement the non-recreation facilities portion of the City's American with Disabilities Act (ADA) Transition Plan Update, which was adopted in September 2009. The Public Safety Building, Library and Civic Theater were the highest ranked facilities. Other facilities include the Fire Station 72 and Corporation Yard. Specific locations and scopes of future work will be determined as funding opportunities arise. The recreation facilities were incorporated into the Parks & Recreation Facilities Master Plan, more recently adopted by the City Council in April 2019. The City's ADA Transition Plan establishes a priority-based plan to bring facilities into compliance.

4. **Library** This project will develop a safe, energy efficient, 21st century library, a priority of the City for over a decade. The 2013-14 library assessment called for a one-story building of about 21,000 square feet; 60,320 books and AV media available onsite as well as access to e-content through the County Library website; 134 open access seats as well as six group study/tutoring/collaboration rooms with a total of 56 seats; 66 computers; dedicated learning space for workshops and group projects; tutoring/homework study area; and acoustically separate community meeting room that seats 125 with up-to-date AV equipment, prep kitchen and storage space. In July 2017, the City Council reaffirmed their commitment to move ahead with planning for a new library and since then staff has been evaluating potential sites and engage the community in a variety of ways to gather input about priorities for a new library, currently being considered as part of the transit-oriented development at the El Cerrito Plaza BART Station.

5. **Public Safety Building** This project will develop a new Public Safety Building at existing or new location. The existing Public Safety Building was built in 1960 and has not been kept up to current standards. The building also does not have sufficient space for evidence, lockers, training, and working of employees. In addition, many building and site components have experienced deferred maintenance and need rehabilitation. A new Public Safety facility will be designed to standards for an essential facility, meaning that it will remain operational under the most extreme seismic event. It will also provide for more efficient operations for both Police and Fire on an ongoing basis - both for administration and field operations. A new state-of-the-art facility could also serve as a back-up or auxiliary emergency operations center.
6. **Public Safety Parking Lot Security & Rehabilitation** This project would add a gated entrance to the Public Safety Building parking lot to secure the facility grounds, public safety vehicles and equipment. Additionally, the project would rehabilitate the parking lot pavement which is in poor condition.

7. **Corporation Yard Improvements** This project includes demolition of the former Stege facility and remnants of the original Corporation Yard and construction of a new Corporation Yard following the land swap with Stege Sanitary District. The Corporation Yard facility is approximately 50-years old. New environmental requirements make it increasingly more difficult to remain in compliance with current laws and regulations. In addition, many building and site components has experienced deferred maintenance and need rehabilitation. Per the master plan developed in 2005, the land swap with the Stege Sanitary District provided the City's Corporation Yard and recycling facility with a consolidated site. At this time, pavement rehabilitation is a priority component of the project as the pavement is in poor condition and this impacts storage areas, vehicle access, and drainage.

8. **Facilities Seismic & Building Repairs (Non-Recreation)** This project will implement seismic, structural and other repairs to various non-recreation facilities based on the 2004 El Cerrito Structural Facilities and Management Plan. The facilities include Library, Civic Theater, and Public Safety Building. Many of the City's facilities are out of compliance with current standards. In the event of a significant earthquake, many City facilities may not be serviceable without this project. Specific projects and scopes of work will be developed to match any future funding sources. The recreation facilities were incorporated into the Parks & Recreation Facilities Master Plan, more recently adopted by the City Council in April 2019.

9. **Parks & Recreation Facilities Master Plan Program** This program will implement the recommendations in the Parks & Recreation Facilities Master Plan adopted by City Council in April 2019. The Master Plan serves as a long-range planning and asset management document that provides a framework for understanding the recreational and open space assets the City owns, services it provides, risks it assumes, and financial investments it requires to maintain, repair, rehabilitate and improve these assets. It identifies nearly 200 projects that are categorized as either Immediate Work Priorities, Policy/Programs, Early Wins, Deficiencies, and Enhancements/New Projects. Funding from Measure H is identified in this project for various efforts. Implementation of other recommendations in the Master Plan for Swim Center Enhancements, Multi-Generational Recreation Facility, Hillside Natural Area, Centennial Park and Arlington Park are listed as separate projects.

10. **Swim Center Enhancements** The project includes various capital upgrades or enhancements to the original construction of the Swim Center. After completion of the Swim Center in 2004 and warranty work in 2005, there remained some modifications and enhancements needed to bring the Swim Center up to its highest effectiveness. In 2018, the Swim Center closed for approximately 65 days for capital renovations, mainly addressing drain repairs and necessary ADA improvements in the locker rooms and renovating the chemical rooms which had poor ventilation. Additionally, after 16 years of operation, future capital needs are anticipated to include pool plaster replacement, ADA improvements to pool stairs, ADA improvements to the parking lot, deck replacement and new pool components such as filters, pool lights, pool covers, etc.

11. **Multi-Generational Recreation Facility** This project includes recommendations in the Parks & Recreation Facilities Master Plan (2019) for a new Multi-Generational Center, in part to replace the Senior Center currently operated out of modular buildings. The space priorities for a multi-
generational center address the need for active recreation such as fitness, sports, and movement programs. The facility could also provide permanent facilities for El Cerrito’s seniors and teens by providing a home for dedicated space and programming throughout the day for specific age groups. The specific program and project costs for this facility have not been closely defined, but the building is tentatively estimated to cost a minimum of $5 million. This does not include the costs for property acquisition if needed. Three sites have been identified as potential locations for this facility – the Casa Cerrito parcel, the western portion of Cerrito Vista Park (next to tennis courts), and expanded facilities at the existing Community Center. The Multi-Generational Recreation Facility could also share space with a future library.

12. **Hillside Natural Area Improvements** This project will implement recommendations in the Parks & Recreation Facilities Master Plan (2019), including those previously identified in the Urban Greening Plan (2015) and other needed repairs. The Hillside Natural Area (HNA), the largest open space in the City, has a number of trails that are used for recreation and emergency access and extensive native plants, oak woodland and riparian environments. The HNA presents maintenance, fire abatement, and vegetation management challenges that are beginning to be addressed as part of the City’s operating budget, including use of Measure H funds for additional fire abatement and vegetation management. Repair of the fire access road at six sites in the Hillside Natural Area has been undertaken in the last few years. These sites were significantly damaged during heavy rains in early 2017. The project was largely funded by a Federal Emergency Management Agency Public Assistance Program grant and a California Governor’s Office California Disaster Assistance Act of Emergency Services Program grant. Five of the six sites were repaired in 2019. The sixth sites above Roger Ct required additional design was completed in Spring 2021. Other Plan recommendations, including development of a Master Plan for trail maintenance & development and native plant and forest restoration, are currently unfunded. In Spring 2022, City staff with the assistance of the Urban Forest Committee submitted a grant application to the Coastal Conservancy Wildfire Resiliency Grant Program in the amount of $145,000 for the development of this plan.

13. **Centennial Park Improvements** This project will implement recommendations in the Parks & Recreation Facilities Master Plan (2019) including those previously identified in the Urban Greening Plan (2015). In the first few years, based on estimated level of funding, the following are planned for implementation: No. 8.1 - Address additional recommendation of Phase 2 of Centennial Park Improvements Project including additional play structure, picnic area, community garden and related amenities.

14. **Arlington Park Improvements** This project will implement recommendations in the Parks & Recreation Facilities Master Plan (2019). The Clubhouse IWP electrical work was completed in FY2021-22. In the next few years, based on estimated level of funding, the following are planned for implementation: No. 2.1 - Address Immediate Work Priorities (IWP) for repair and replacement of playground surfacing and BBQ pits. Some of the IWP items may overlap with following recommendations: No. 2.6 - Develop design and full cost estimate for Clubhouse renovation to address the 2018 Inventory & Deficiencies Assessment and 2009 ADA Transition Plan as well as Clubhouse enhanced programming, such as improved rentals for private events and adult fitness; No. 2.7 - Improve group picnic areas including replacement of tables and installation of additional features; repair and replace other park amenities including benches/seating, garbage cans, and entry sign. The current cost estimate does not include full cost of the Clubhouse Renovation beyond addressing deficiencies. Improvements will be implemented in phases as available funding allows with the first set in the next two years with the assistance of Prop 68 grant funds.
15. **HNA Trail Entry & Signage Improvements** This project will install gateway trailhead signs, trail entry signs, and trail directional markers within the Hillside Natural Area. The design and location of sign are guided by the El Cerrito Trails Signage Plan, a collaborative effort between the El Cerrito Trail Trekkers, the National Park Service, and the City of El Cerrito. These have been updated to conform with current guidelines for accessibility and best practices. The installation of trail entry steps at the Motorcycle Hill was previously completed while the wayfinding/directional signs on streets leading to the Hillside Natural Area (HNA) is a future phase given limited funding.

16. **Urban Greening Program** The City's Urban Greening Plan (2015) identifies needs, opportunities and strategies for creating a greener, more sustainable and livable City through increasing connectivity; creating day-to-day opportunities to gather, play and enjoy; improving existing parks and green spaces; and identifying new ways to meet the community’s need for different types of open spaces given limited resources. Based on opportunity analysis and needs assessment of potential projects, improvements were identified for 14 focus areas, and of these, four were selected as "Pilot Projects" for additional analysis and design, and assist with securing external funding. These four projects are Lower Fairmount Avenue, Blue-to-Green Connections, Centennial Park (formerly Fairmont Park) and Hillside Natural Area. The estimated costs shown are for two of the "Pilot Projects", including the Lower Fairmount Avenue and Blue-to-Green Connections. The other two "Pilot Projects", including Centennial Park and Hillside Natural Area, are included as separate CIP projects because of past and on-going efforts for these two projects. Estimated costs for the 14 focus area improvements must still be developed.

17. **Urban Forest Management Program** This program is for improved maintenance of existing City street trees and planting of additional City trees as recommended in the Urban Forest Management Plan (2007). In 2008, staff was awarded $160,000 from the State Resources Board's Environmental Enhancement & Mitigation Program (EEMP) for street and park tree planting. Over 1,000 trees were installed using an EEMP grant through June 2015.

18. **Ohlone Greenway Improvements between Hill and Blake** This project will improve the Ohlone Greenway consistent with the Greenway Master Plan (2009) includes path, landscaping, street crossing improvements and other amenities on the Ohlone and cross streets between Hill and Blake Streets. The street crossing improvements at Hill Street were implemented in 2019 as part of the Ohlone BART Station Area Access, Safety and Placemaking Improvement Project. The next phase is installation of side path and enhanced landscaping between Hill Street and Safeway entrance.

19. **Ohlone Greenway Master Plan Program** This program has been implemented as various projects based on the recommendations in the Ohlone Greenway Master Plan (2009) and will more recently will be implement per the Park & Recreation Facilities Master Plan (2019), which updated a few recommendations. The BART-related improvements, including consolidation into mixed-use path, were completed in 2014. Other completed projects are the Ohlone Natural Area south of Fairmount Avenue (funded through a Prop 84 grant), Wayfinding Program (funded by Measure J TLC), and Ohlone BART Station Area Access, Safety and Placemaking Improvements (funded by several grants and developer contributions). In the next two years, the program includes upgrade and expansion of camera security system using development fees. Future improvements, although unfunded at this point, include additional lighting, enhanced landscaping, additional crossing improvements, community or native gardens, drinking fountains, restrooms, renovated play areas, gathering spaces and plazas, path connections to adjacent uses, interpretive exhibits and artistic elements. The area between Wall Avenue and Baxter Creek Gateway Park has been identified as a key node for improvements including lighting and green infrastructure. The area between Blake and Potrero is
20. **Creek Major Maintenance & Restoration** The program is intended to provide an evaluation of major maintenance and restoration needs for creeks throughout the City. The first phase that included applying for a Stream Alteration Agreement and related permit to conduct creek maintenance was undertaken in FY 2015-16. Some of the creek work along the Ohlone Greenway has been identified in the Ohlone Greenway Master Plan and Hillside Natural Area, Urban Greening Master Plan. Other work includes repair of the creek erosion at Huber Park, as well as, other major maintenance and restoration efforts in creeks within other park areas throughout the City.

21. **Annual Street Improvement Program** The project includes the implementation of a variety of roadway treatments including slurry seal, microsurface, micropave, cape seal, asphalt inlay & overlay of various thicknesses, and repairs of failed pavement locations. The scope also includes installation of curb ramps in compliance with the ADA for all streets that receive any treatment within a crosswalk area, curb, gutter, and sidewalk upgrades as needed, upgrades to traffic control and safety systems that pertain to pavement work (striping, crosswalks, bike facilities, and associated signage), and upgrades to road-related storm drainage facilities. The project will involve multiple specialty contracts such as seal coats, asphalt overlay, roadway repairs and concrete. This project also includes funding the bi-annual Pavement Management Program update and development of program annual program work plan.

22. **Access Modifications - Streets & Sidewalks** This project will implement the public right-of-way portion of the City's American with Disabilities Act (ADA) Transition Plan Update, which was adopted in September 2009. Specific locations and scopes of work will be determined annually in conformance with the Plan and based on guidance from ADA Working Group. In general, work includes installation or reconstruction of curb ramps, repair of mid-block sidewalk locations to remove vertical and horizontal obstructions including damaged and narrow sidewalks, and installation of accessible pedestrian signals. Thanks to the passage of Senate Bill 1, this program is being expanded to include priority sidewalk repairs necessitated by street tree root damage - this is the launching of a "Sidewalk Repair Program". Note that this program is in addition to the curb ramp work required by street repaving program, however the access program may be contracted jointly with the Street Improvement/Paving Program.

23. **City-Wide Signage** This project is the phased replacement of old signs (identification and wayfinding) with new signage that is consistent with the City's updated identity program on San Pablo Avenue, the WCCTAC Wayfinding Program, and the El Cerrito Trails Signage Plan.

24. **Del Norte TOD Infrastructure/Complete Streets Improvements** The project includes planning, engineering and construction of various public infrastructure improvements to support transit-oriented development in the Del Norte Area including circulation improvements; bicycle, pedestrian, and bus transit access improvements; signage; lighting; ADA improvements; improvements to adjacent streets, street crossings and signals. A package of complete streets improvements for this area was identified in the San Pablo Avenue Specific Plan & Complete Streets Plan, adopted by City Council in September (2014), and Active Transportation Plan (2016). Subsequently, the City has successfully applied for $11.4 million in grant and external funding for a set of the above improvements packaged as the El Cerrito del Norte TOD Complete Streets Improvements Project. Project elements include enhanced and protected crosswalks, context-sensitive bikeways, bus boarding islands, one-way to two-way circulation improvements, and various streetscape
enhancements around and leading to the Del Norte BART Station. The project limits include San Pablo Ave, Cutting Bl, Hill St, Eastshore Blvd, and Knott Ave near and in front of the Del Norte BART Station. The detailed design of the project is underway with bidding for construction scheduled for Spring 2023.

25. **Balra Retaining Wall Replacement** The project consists of the repair or replacement of the retaining wall and creek headwall in front of 779 Balra Drive, and repair street and sidewalk damage above wall. The gradual failure of this wall is causing subsidence of the street and sidewalk above, and has created some uneven surfaces in the walking and driving paths.

26. **Traffic Safety & Management Program** This program funds various capital projects to improve safety for motorists, pedestrians and bicyclists traveling on city streets based on safety assessment studies.

27. **Wildcat Drive Repair** This project would restore Wildcat Drive to its original width. The last in a series of landslides removed a section of Wildcat Drive (approximately 100 feet long and 10 feet wide) and the abutting valley gutter and embankment. Emergency work, consisting of a sheet pile retaining wall, was performed that stabilized the remaining roadway and provide two-way travel on one lane.

28. **San Pablo Avenue Complete Streets** This project will implement the San Pablo Avenue Specific Plan and Complete Streets Plan, adopted by the City Council in September 2014, in the Mid-town and Downtown sections. The project consists of complete streets improvements within and around the San Pablo Avenue Specific Plan area which includes all of San Pablo Avenue and crossing arterials. The scope of the project improvements includes sidewalk replacement, pedestrian level lighting, crosswalks improvements (curb bulb-outs, pedestrian refuge islands, flashing lights, and enhanced signing & striping), new mid-block crosswalks, bike facility (route, lanes, and cycletrack) implementation; bus islands, street trees, landscaping and street furniture. A 35% concept plan was completed in December 2020 thanks to a Regional Measure 2, Safe Routes to Transit grant.

29. **Active Transportation Program** This project implements the Active Transportation Plan, adopted by the City Council in April 2016. The Plan updated the City’s Circulation Plan for Bicyclists and Pedestrians, which was adopted by the City Council in 2007 as the City’s first master plan for pedestrian and bicycle networks and improvements. The update is intended to reflect constructed projects to date, new and innovative best practices, changing demands, the State of California Active Transportation Program guidelines, and recent City plans as well as those of neighboring jurisdictions. Detailed project concepts were developed for nine areas of the City to help secure external funding sources. Focus streets include Central Ave, Fairmount Ave, Carlson Bl, Potrero Ave, Elm St, Richmond St, Key Bl, Fairmount Av & Lincoln Ave with a current priority for east-west bikeways and pedestrian improvements around the El Cerrito Plaza BART Station Area to support existing use and planned transit-oriented development. Another priority is the Cerrito Creek Bay Trail/BART to Bay Trail Connector.

30. **Richmond Street Improvements** The project will rehabilitate and maintain street pavement; retrofit and install new curb ramps; install traffic signing, pavement markings and signs to enhance crosswalks and existing Class III bike facility; replace vehicle signal loop detection enhancing bike detection; and make minor utility adjustments to grade. The project will improve a large section of this arterial street between Fairmount Avenue and Blake Street pending available funding. It was initially anticipated that half of the street from centerline to curb line would be repaved as part of an EBMUD pipeline project to be completed in 2023, while the other half would be done as part of this project. However, the EBMUD pipeline project has encountered significant delays, which may require
the City to scale back the limits of the project. City staff is considering additional enhancements for pedestrian safety and comfort based on the San Pablo Avenue Specific Plan Multi-modal CIP and BART's Berkeley El Cerrito Corridor Access Plan currently underway.

31. **Local Roadway Safety Plan** The project includes development of a data-driven plan to identify, analyze, and prioritize roadway safety improvements on local roads. Key components include: (1) hot spot/reactive multimodal collision analysis; (2) infrastructure data inventory of key safety countermeasures, such as protected turns, median refuges, and bikeways; (3) collision profile development to proactively identify potential countermeasures at similar locations without crash history; (4) systemic project list of candidate countermeasures; (5) prioritization of the countermeasure list based injury severity and community input; and (6) Enforcement, Education and Engineering recommendations.

32. **Local Match for Potential Federal Stimulus Funds** This program to provide funding from the City Measure A Street Improvements funds to provide a local match for a federal stimulus programs.

33. **Storm Drain Program** This program is for repair, rehabilitation and improvement of the City's storm drain system. Over the last several years, the program has consisted of evaluation of localized flooding at several locations throughout the City, and completion of variety of repair projects to increase inlet storm drain capacity and to repair failed pipe sections. The program includes an update to the Master Plan consisting of an inventory and assessment of the storm drain system, hydraulic modeling, and recommendations for future projects. The Master Plan Update will provide cost estimates, priorities and a funding plan for maintenance and capital improvements over the next 10 years. The preliminary cost estimate for all capital projects is reflected in the program costs. The Master Plan update is underway although continue to be delayed due to competing priorities and reduced staffing.

34. **Green Infrastructure Program** The City's Green Infrastructure Plan was undertaken to comply with a provision of the Municipal Regional Permit (MRP) under the Clean Water Act and the National Pollution Discharge Elimination System (NPDES). This plan outlines how the City will meet future pollutant load reduction milestones through the incorporation of Low Impact Design (LID) systems, such as rain gardens, on public and private streets, roads, parking lots, and building roofs. Green Infrastructure can also help recharge groundwater supplies, reduce flood risk, create new habitats and wetlands, and provide additional community benefits by creating public spaces and capturing CO2. The City's General Plan (1999), Strategic Plan (2013), Climate Action Plan (2013), and Urban Greening Plan (2015) highlight the importance of creating a complete community that preserves existing natural assets, providing additional open space, and improving environmental quality. Only the preliminary cost estimate for at Green Infrastructure project in the Del Norte BART Station area is reflected in the program costs based on a conceptual design that was develop. Full program costs must still be identified.
# CAPITAL OUTLAY BUDGET

## Capital Outlay (9050)

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<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Purchased Professional &amp; Technical Services</td>
<td>$36,458</td>
<td>$25,624</td>
<td>$0</td>
<td>$20,000</td>
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<tr>
<td>Purchased Property Services</td>
<td>$286,925</td>
<td>$34,153</td>
<td>$0</td>
<td>$50,000</td>
<td>$0</td>
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<tr>
<td>Property &amp; Capital</td>
<td>$20,870</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
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<tr>
<td>Other Financing Uses</td>
<td>$722,585</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>$1,066,837</td>
<td>$59,777</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td><strong>Measure J - Return to Source Fund (204)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Purchased Professional &amp; Technical Services</td>
<td>$13,066</td>
<td>$0</td>
<td>$0</td>
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</tr>
<tr>
<td>Purchased Property Services</td>
<td>$53,607</td>
<td>$7,548</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>$66,673</td>
<td>$7,548</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
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<tr>
<td><strong>Measure J Storm Drain Fund (205)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Personnel</td>
<td>$0</td>
<td>$3,329</td>
<td>$5,813</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Purchased Professional &amp; Technical Services</td>
<td>$83,275</td>
<td>$116,623</td>
<td>$89,956</td>
<td>$40,000</td>
<td>$88,000</td>
</tr>
<tr>
<td>Purchased Property Services</td>
<td>$0</td>
<td>$16,508</td>
<td>$32,094</td>
<td>$300,000</td>
<td>$220,000</td>
</tr>
<tr>
<td>Other Purchased Services</td>
<td>$0</td>
<td>$883</td>
<td>$54</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>$83,275</td>
<td>$137,343</td>
<td>$427,823</td>
<td>$340,000</td>
<td>$308,000</td>
</tr>
<tr>
<td><strong>Measure A Parcel Tax Fund (206)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Purchased Professional &amp; Technical Services</td>
<td>$3,650</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Purchased Property Services</td>
<td>$50,357</td>
<td>$20,686</td>
<td>$0</td>
<td>$217,366</td>
<td>$270,350</td>
</tr>
<tr>
<td>Property &amp; Capital</td>
<td>$51,809</td>
<td>$55,238</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
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<tr>
<td><strong>Total Expenditures</strong></td>
<td>$105,815</td>
<td>$75,924</td>
<td>$0</td>
<td>$217,366</td>
<td>$270,350</td>
</tr>
<tr>
<td><strong>Measure H- Park &amp; Rec Facilities Fund (207)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Purchased Professional &amp; Technical Services</td>
<td>$0</td>
<td>$0</td>
<td>$36,928</td>
<td>$150,337</td>
<td>$211,774</td>
</tr>
<tr>
<td>Supplies</td>
<td>$0</td>
<td>$0</td>
<td>$250</td>
<td>$10,000</td>
<td>$0</td>
</tr>
<tr>
<td>Property &amp; Capital</td>
<td>$0</td>
<td>$0</td>
<td>$2,091</td>
<td>$2,000</td>
<td>$0</td>
</tr>
<tr>
<td>Other Financing Uses</td>
<td>$0</td>
<td>$0</td>
<td>$50,000</td>
<td>$50,000</td>
<td>$50,000</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>$0</td>
<td>$0</td>
<td>$89,269</td>
<td>$212,337</td>
<td>$261,774</td>
</tr>
<tr>
<td><strong>Street Improvement &amp; Maintenance Fund (211)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Purchased Professional &amp; Technical Services</td>
<td>$194,585</td>
<td>$161,179</td>
<td>$171,417</td>
<td>$363,080</td>
<td>$636,250</td>
</tr>
<tr>
<td>Purchased Property Services</td>
<td>$434,707</td>
<td>$617,398</td>
<td>$32,094</td>
<td>$445,000</td>
<td>$638,750</td>
</tr>
<tr>
<td>Other Purchased Services</td>
<td>$1,800</td>
<td>$1,811</td>
<td>$2,188</td>
<td>$1,920</td>
<td>$0</td>
</tr>
<tr>
<td>Supplies</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>$631,092</td>
<td>$780,387</td>
<td>$205,699</td>
<td>$810,000</td>
<td>$1,275,000</td>
</tr>
</tbody>
</table>
### SB1 Road Maintenance (212)

<table>
<thead>
<tr>
<th></th>
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</tr>
</thead>
<tbody>
<tr>
<td>Actual</td>
<td>Actual</td>
<td>Actual</td>
<td>Adopted</td>
<td>Adopted</td>
</tr>
</tbody>
</table>

- **Purchased Professional & Technical Services**: $49,419, $84,852, $44,051, $186,500, $180,000
- **Purchased Property Services**: $163,844, $20,242, $0, $262,500, $310,000
- **Other Purchased Services**: $755, $0, $0, $1,000, $1,000

**Total Expenditures**: $214,017, $105,094, $44,051, $450,000, $491,000

### Capital Improvement Fund (301)

<table>
<thead>
<tr>
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</thead>
<tbody>
<tr>
<td>Actual</td>
<td>Actual</td>
<td>Actual</td>
<td>Adopted</td>
<td>Adopted</td>
</tr>
</tbody>
</table>

- **Purchased Professional & Technical Services**: $549,684, $89,862, $344,765, $1,702,250, $1,703,031
- **Purchased Property Services**: $3,051,667, $363,183, $602,669, $288,110, $9,424,144
- **Other Purchased Services**
- **Supplies**

**Total Expenditures**: $3,602,050, $453,952, $949,072, $1,990,360, $11,127,175

### Gas Tax Fund Fund (201)

<table>
<thead>
<tr>
<th></th>
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</thead>
<tbody>
<tr>
<td>Actual</td>
<td>Actual</td>
<td>Actual</td>
<td>Adopted</td>
<td>Adopted</td>
</tr>
</tbody>
</table>

- **Intergovernmental Revenues**: $519,471, $589,882, $553,148, $657,700, $690,959

**Revenue Totals**: $519,471, $589,882, $553,148, $657,700, $690,959

### National Pollution Discharge Elimination System Fund (202)

<table>
<thead>
<tr>
<th></th>
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</tr>
</thead>
<tbody>
<tr>
<td>Actual</td>
<td>Actual</td>
<td>Actual</td>
<td>Adopted</td>
<td>Adopted</td>
</tr>
</tbody>
</table>

- **Intergovernmental Revenues**: $310,860, $318,107, $316,072, $336,400, $338,638
- **Charge for Services**: $912, $53, $0, $0, $0

**Revenue Totals**: $311,772, $318,160, $316,072, $336,400, $338,638

### Land & Light Assessment District Fund (203)

<table>
<thead>
<tr>
<th></th>
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</tr>
</thead>
<tbody>
<tr>
<td>Actual</td>
<td>Actual</td>
<td>Actual</td>
<td>Adopted</td>
<td>Adopted</td>
</tr>
</tbody>
</table>

- **LLAD Assessments**: $777,656, $781,248, $784,974, $784,974, $791,164
- **Intergovernmental Revenues**: $9,452, $19,621, $11,199, $10,500, $10,500
- **Other Revenue**: $100, $1,610, $2,620, $0, $0

**Revenue Totals**: $787,208, $802,479, $798,793, $795,474, $801,664

### Measure J Return to Source Fund (204)

<table>
<thead>
<tr>
<th></th>
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<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Actual</td>
<td>Actual</td>
<td>Actual</td>
<td>Adopted</td>
<td>Adopted</td>
</tr>
</tbody>
</table>

- **Transportation Taxes**: $479,482, $509,433, $491,221, $458,500, $482,388
- **Intergovernmental Revenues**: $175, $0, $0, $0, $0

**Revenue Totals**: $479,657, $509,433, $491,221, $458,500, $482,388

### Measure J Storm Drain Fund (205)

<table>
<thead>
<tr>
<th></th>
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<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Actual</td>
<td>Actual</td>
<td>Actual</td>
<td>Adopted</td>
<td>Adopted</td>
</tr>
</tbody>
</table>

- **Parcel Taxes**: $701,950, $704,131, $706,322, $706,325, $711,134

**Revenue Totals**: $701,950, $704,131, $706,322, $706,325, $711,134

### Street Improvement & Maintenance Fund (211)

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Actual</td>
<td>Actual</td>
<td>Actual</td>
<td>Adopted</td>
<td>Adopted</td>
</tr>
</tbody>
</table>

- **Property and Other Taxes**: $1,630,826, $1,631,894, $1,881,749, $1,473,600, $1,503,072
- **Other Revenue**: $3,877, $13,174, $8,066, $5,100, $5,304

**Revenue Totals**: $1,634,703, $1,645,068, $1,889,815, $1,478,700, $1,508,376

### Capital OUTLAY REVENUES

- **Gas Tax Fund Fund (201)**
  - **Intergovernmental Revenues**: $519,471, $589,882, $553,148, $657,700, $690,959

- **National Pollution Discharge Elimination System Fund (202)**
  - **Intergovernmental Revenues**: $310,860, $318,107, $316,072, $336,400, $338,638

- **Land & Light Assessment District Fund (203)**
  - **LLAD Assessments**: $777,656, $781,248, $784,974, $784,974, $791,164
  - **Intergovernmental Revenues**: $9,452, $19,621, $11,199, $10,500, $10,500
  - **Other Revenue**: $100, $1,610, $2,620, $0, $0

- **Measure J Return to Source Fund (204)**
  - **Transportation Taxes**: $479,482, $509,433, $491,221, $458,500, $482,388

- **Measure J Storm Drain Fund (205)**
  - **Parcel Taxes**: $701,950, $704,131, $706,322, $706,325, $711,134

- **Street Improvement & Maintenance Fund (211)**
  - **Property and Other Taxes**: $1,630,826, $1,631,894, $1,881,749, $1,473,600, $1,503,072
  - **Other Revenue**: $3,877, $13,174, $8,066, $5,100, $5,304
## Fund: 212 SB1 Road Maintenance

<table>
<thead>
<tr>
<th></th>
<th>FY 2018-19 Actual</th>
<th>FY 2018-19 Actual</th>
<th>FY 2019-20 Actual</th>
<th>FY 2020-21 Adopted</th>
<th>FY 2021-22 Adopted</th>
</tr>
</thead>
<tbody>
<tr>
<td>Intergovernmental Revenues</td>
<td>$457,336</td>
<td>$440,947</td>
<td>$462,592</td>
<td>$497,600</td>
<td>$550,193</td>
</tr>
<tr>
<td>Revenue Totals</td>
<td><strong>$457,336</strong></td>
<td><strong>$440,947</strong></td>
<td><strong>$462,592</strong></td>
<td><strong>$497,600</strong></td>
<td><strong>$550,193</strong></td>
</tr>
</tbody>
</table>

## Capital Improvement Fund (301)

<table>
<thead>
<tr>
<th></th>
<th>FY 2018-19 Actual</th>
<th>FY 2018-19 Actual</th>
<th>FY 2019-20 Actual</th>
<th>FY 2020-21 Adopted</th>
<th>FY 2021-22 Adopted</th>
</tr>
</thead>
<tbody>
<tr>
<td>Intergovernmental Revenues</td>
<td>$3,804,744</td>
<td>$565,701</td>
<td>$993,764</td>
<td>$1,804,360</td>
<td>$11,127,175</td>
</tr>
<tr>
<td>Other Revenue - TIF (9050)</td>
<td>$392,217</td>
<td>$453,034</td>
<td>$47,821</td>
<td>$50,000</td>
<td>$0</td>
</tr>
<tr>
<td>Other Financing Sources (204)</td>
<td>$492,234</td>
<td>$20,000</td>
<td>$20,000</td>
<td>$40,000</td>
<td>$40,000</td>
</tr>
<tr>
<td>Revenue Totals</td>
<td><strong>$4,689,194</strong></td>
<td><strong>$1,038,735</strong></td>
<td><strong>$1,061,585</strong></td>
<td><strong>$1,894,360</strong></td>
<td><strong>$11,167,175</strong></td>
</tr>
</tbody>
</table>

## TOTAL CAPITAL OUTLAY EXPENDITURES

|                      | $5,769,761         | $1,620,025        | $1,715,914        | $4,020,063        | $13,733,299       |

## TOTAL CAPITAL OUTLAY REVENUES

|                      | $9,581,292         | $6,048,835        | $6,279,549        | $6,825,059        | $16,250,527       |
SECTION 13:
LONG-TERM DEBT

The City has various long-term commitments for payments to debt obligations to be repaid from various revenue sources. These obligations are discussed in this section and supported with the June 30, 2020 audited information.

REVENUE BONDS

**2017 Sales Tax Revenue Refunding Bonds- Street Improvements**

In FY 2016-17, $8.65 million of Sales Tax Revenue Refunding Bonds were issued, refunding the outstanding portion of the Sales Tax Revenue Bond Series 2008 that was issued in June 2008. The original bond proceeds of approximately $10 million was used to finance the City's Street Improvement Project. The cost of the initial four-year project was approximately $17 million. After use of bond proceeds, remaining project funding will come from ongoing sales tax revenues not required for debt service and other funds available for this type of work. The City continues efforts to obtain all possible Federal and State funding for street improvements, including utilizing proceeds of the bonds as matching funds for Federal and State grant funding. The bond principal and interest is payable each May 1st from 2018 through May 1, 2036.

<table>
<thead>
<tr>
<th>Table 13-1</th>
<th>2017 Sales Tax Revenue Refunding Bonds- Street Improvements</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Original Issue Amount</strong></td>
<td><strong>Balance June 30, 2020</strong></td>
</tr>
<tr>
<td>2017 Sales Tax Revenue Refunding Bond</td>
<td>$8,650,000</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Table 13-2</th>
<th>Future debt service payments on the 2017 Sales Tax Revenue Refunding Bonds – Street Improvements</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Fiscal Year Ending June 30</strong></td>
<td><strong>Principal</strong></td>
</tr>
<tr>
<td>2022</td>
<td>$350,000</td>
</tr>
<tr>
<td>2023</td>
<td>$360,000</td>
</tr>
<tr>
<td>2024</td>
<td>$380,000</td>
</tr>
<tr>
<td>2025-2036</td>
<td>$6,250,000</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$7,340,000</strong></td>
</tr>
</tbody>
</table>

**Measure A Lease Revenue Bonds - Swim Center Project**

The El Cerrito Public Financing Authority issued 2002 Lease Revenue Bonds, which consisted of $4,615,000 in bonds bearing interest at 3.00% to 4.75%. The interest is payable each August 15 and February 15. Principal is payable each August 15, through August 15, 2020. In FY 2012-13, the 2002 Lease Revenue Bonds were refinanced at a rate of 1.80% on a refunded principal amount of $2,516,500 with the first principal payment due on September 1, 2013. The interest is payable each September 1 and March 1 through September 1, 2020.
The bonds are secured by a pledge, security interest in, and a first and exclusive lien on all base rental payments and other payments paid by the City and received by the Authority and the monies in the funds and accounts established pursuant to the Bond Indenture of Trust. The payment of bond principal and interest is also covered by a financial guaranty insurance policy.

Table 13-3
2012 Measure A - Swim Center Lease Revenue Refunding Bonds

<table>
<thead>
<tr>
<th></th>
<th>Original Issue Amount</th>
<th>Balance June 30, 2020</th>
<th>Additions</th>
<th>Retirements</th>
<th>Balance June 30, 2021</th>
</tr>
</thead>
<tbody>
<tr>
<td>2012 Measure A- Swim Center Lease Revenue Refunding Bonds</td>
<td>$2,516,500</td>
<td>$185,200</td>
<td></td>
<td>$185,200</td>
<td>$0</td>
</tr>
</tbody>
</table>

Table 13-4
Future scheduled annual minimum debt service requirements for the 2012 Measure A - Swim Center Lease Revenue Refunding Bonds

<table>
<thead>
<tr>
<th>Fiscal Year Ending June 30</th>
<th>Principal</th>
<th>Interest</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>2021</td>
<td>$185,200</td>
<td>$1,815</td>
<td>$187,015</td>
</tr>
</tbody>
</table>

Total $185,200 $1,815 $187,015

2017 Certificates of Participation (2006 City Hall Lease Refinancing)
In FY 2016-17, $7.04 million of Certificates of Participation (COPs) were issued to refinance the outstanding portion of the original $9.61 million El Cerrito Public Financing Authority issued 2006 Lease Revenue Bonds. The proceeds of the 2006 Bonds were primarily used for construction of a new City Hall and improvements to certain City facilities. The annual principal and interest component of the aggregate lease payment with respect to the COPs is payable each January 15th with the final payment on January 15, 2036.

The COPs are secured by a pledge, security interest in, and a first and exclusive lien on all lease payments and other payments paid by the City and received by the Authority.

Table 13-5
2017 City Hall Lease Revenue Certificates of Participation

<table>
<thead>
<tr>
<th></th>
<th>Original Issue Amount</th>
<th>Balance June 30, 2020</th>
<th>Additions</th>
<th>Retirements</th>
<th>Balance June 30, 2021</th>
</tr>
</thead>
<tbody>
<tr>
<td>2017 City Hall Lease Revenue Refunding</td>
<td>$7,040,000</td>
<td>$6,475,000</td>
<td></td>
<td>$295,000</td>
<td>$6,180,000</td>
</tr>
</tbody>
</table>
### Table 13-6
Annual lease Payments on 2017 City Hall Lease Revenue Certificates of Participation

<table>
<thead>
<tr>
<th>Fiscal Year Ending June 30</th>
<th>Principal</th>
<th>Interest</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>2022</td>
<td>$300,000</td>
<td>$276,763</td>
<td>$576,763</td>
</tr>
<tr>
<td>2023</td>
<td>$310,000</td>
<td>$267,763</td>
<td>$577,763</td>
</tr>
<tr>
<td>2024</td>
<td>$320,000</td>
<td>$255,363</td>
<td>$575,363</td>
</tr>
<tr>
<td>2025-2036</td>
<td>$5,250,000</td>
<td>$1,631,499</td>
<td>$6,881,499</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$6,180,000</strong></td>
<td><strong>$2,431,387</strong></td>
<td><strong>$8,611,387</strong></td>
</tr>
</tbody>
</table>
Solar Equipment Capital Lease
On December 5, 2012, the City entered into a capital lease agreement in the amount of $1,595,000 at 2.75% interest with Green Campus Partners to finance the purchase and installation of solar equipment on City facilities. The term of the lease provides for semi-annual principal and interest payments of $65,236 on December 1 and June 1 through December 1, 2027.

<table>
<thead>
<tr>
<th>Table 13-7</th>
<th>Solar Equipment Capital Lease</th>
</tr>
</thead>
<tbody>
<tr>
<td>Original Issue Amount</td>
<td>Balance June 30, 2020</td>
</tr>
<tr>
<td>Solar Photovoltaic Capital Lease</td>
<td>$1,595,300</td>
</tr>
</tbody>
</table>

Table 13-8
Future Debt Service Payments on Solar Equipment Capital Lease

<table>
<thead>
<tr>
<th>Fiscal Year Ending June 30</th>
<th>Principal</th>
<th>Interest</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>2022</td>
<td>$110,000</td>
<td>$20,472</td>
<td>$130,472</td>
</tr>
<tr>
<td>2023</td>
<td>$113,046</td>
<td>$17,427</td>
<td>$130,473</td>
</tr>
<tr>
<td>2024</td>
<td>$116,176</td>
<td>$14,296</td>
<td>$130,473</td>
</tr>
<tr>
<td>2025-2028</td>
<td>$432,539</td>
<td>$24,115</td>
<td>$456,654</td>
</tr>
<tr>
<td>Total</td>
<td>$771,761</td>
<td>$76,309</td>
<td>$848,071</td>
</tr>
</tbody>
</table>

Dell Financial Services Capital Lease
On August 1, 2019 and November 1, 2019, City entered into an equipment lease purchase agreement in the amount of $187,346 at 4.7% interest with Dell Financial Services to finance the purchase of computers and software. Annual principal and interest payments of $41,291 are due starting August 1, 2019 to August 1, 2023.

<table>
<thead>
<tr>
<th>Table 13-9</th>
<th>Dell Equipment Capital Lease</th>
</tr>
</thead>
<tbody>
<tr>
<td>Original Issue Amount</td>
<td>Balance June 30, 2020</td>
</tr>
<tr>
<td>2020 Dell Equipment Leases</td>
<td>$187,346</td>
</tr>
</tbody>
</table>
Table 13-10
Future Debt Service Payments on Dell Equipment Capital Lease

<table>
<thead>
<tr>
<th>Fiscal Year Ending June 30</th>
<th>Principal</th>
<th>Interest</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>2022</td>
<td>$35,561</td>
<td>$5,730</td>
<td>$41,291</td>
</tr>
<tr>
<td>2023</td>
<td>$37,376</td>
<td>$3,914</td>
<td>$41,291</td>
</tr>
<tr>
<td>2024</td>
<td>$39,285</td>
<td>$2,006</td>
<td>$41,291</td>
</tr>
<tr>
<td>Total</td>
<td>$112,222</td>
<td>$11,650</td>
<td>$123,872</td>
</tr>
</tbody>
</table>

Recycling Center Capital Lease
On November 1, 2010, the City entered into a capital lease agreement in the amount of $3,500,000 at 3.88% interest with Holman Capital to finance the reconstruction of the Recycling Center. The term of the lease provided for quarterly principal and interest payments of $80,225 through October 1, 2025.
In July 2012, the Recycling Center Capital Lease was refinanced reducing the interest rate from 3.88% to 2.50%. The interest is payable each July 1, October 1, January 1, and April 1 through October 1, 2025.

Table 13-11
2012 Recycling Center Refunding Capital Lease

<table>
<thead>
<tr>
<th></th>
<th>Original Issue Amount</th>
<th>Balance June 30, 2020</th>
<th>Additions</th>
<th>Retirements</th>
<th>Balance June 30, 2021</th>
</tr>
</thead>
<tbody>
<tr>
<td>2012 Recycling Center Facility Revenue Refunding Bonds</td>
<td>$3,405,600</td>
<td>$1,573,800</td>
<td></td>
<td>$270,800</td>
<td>$1,303,000</td>
</tr>
</tbody>
</table>

Table 13-12
Future Debt Service Payments on 2012 Recycling Center Refunding

<table>
<thead>
<tr>
<th>Fiscal Year Ending June 30</th>
<th>Principal</th>
<th>Interest</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>2022</td>
<td>$277,400</td>
<td>$29,148</td>
<td>$306,548</td>
</tr>
<tr>
<td>2023</td>
<td>$284,200</td>
<td>$22,346</td>
<td>$306,546</td>
</tr>
<tr>
<td>2024</td>
<td>$291,200</td>
<td>$15,376</td>
<td>$306,576</td>
</tr>
<tr>
<td>2025-2026</td>
<td>$450,200</td>
<td>$9,622</td>
<td>$459,822</td>
</tr>
<tr>
<td>Total</td>
<td>$1,303,000</td>
<td>$76,492</td>
<td>$1,379,492</td>
</tr>
</tbody>
</table>

2018 Recycling Two Side Loaders Capital Lease
On January 19, 2018, the City entered into an equipment lease purchase agreement in the amount of $551,498 at 2.887% interest with Capital One Public Funding, LLC to finance the purchase of two side loaders for the recycling center. Semiannual principal and interest payments of $43,790 are due each July and January 19 through January 19, 2025.
### Table 13-13

2018 Recycling Center Side Loaders Capital Lease

<table>
<thead>
<tr>
<th>Original Issue Amount</th>
<th>Balance June 30, 2020</th>
<th>Additions</th>
<th>Retirements</th>
<th>Balance June 30, 2021</th>
</tr>
</thead>
<tbody>
<tr>
<td>2018 Recycling Two Side Loaders Capital Lease</td>
<td>$551,498</td>
<td>$405,049</td>
<td></td>
<td>$321,429</td>
</tr>
</tbody>
</table>

### Table 13-14

Future Debt Service Payments on 2018 Recycling Center Side Loaders Capital Lease

<table>
<thead>
<tr>
<th>Fiscal Year Ending June 30</th>
<th>Principal</th>
<th>Interest</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>2022</td>
<td>$78,858</td>
<td>$8,722</td>
<td>$87,580</td>
</tr>
<tr>
<td>2023</td>
<td>$81,158</td>
<td>$6,421</td>
<td>$87,580</td>
</tr>
<tr>
<td>2024</td>
<td>$83,518</td>
<td>$4,062</td>
<td>$87,580</td>
</tr>
<tr>
<td>2025</td>
<td>$77,895</td>
<td>$1,633</td>
<td>$79,528</td>
</tr>
<tr>
<td>Total</td>
<td>$321,429</td>
<td>$20,838</td>
<td>$342,267</td>
</tr>
</tbody>
</table>

### 2019 Public Works and Recreation Department Vehicles Capital Lease

On January 15, 2019, the City entered into an equipment lease purchase agreement in the amount of $116,121 with KS State Bank to finance the purchase of two public works trucks and one recreation van. Semi-annual principal and interest payments of $25,758 are due each July and January 15 through January 15, 2023.

### Table 13-15

2019 Public Works and Recreation Department Vehicles Capital Lease

<table>
<thead>
<tr>
<th>Original Issue Amount</th>
<th>Balance June 30, 2020</th>
<th>Additions</th>
<th>Retirements</th>
<th>Balance June 30, 2021</th>
</tr>
</thead>
<tbody>
<tr>
<td>2019 Public Works Trucks and Recreation Van Capital Lease</td>
<td>$116,121</td>
<td>$69,915</td>
<td>$22,139</td>
<td>$47,776</td>
</tr>
</tbody>
</table>

### Table 13-16

Future Debt Service Payments on 2019 Public Works and Recreation Department Vehicles Capital Lease

<table>
<thead>
<tr>
<th>Fiscal Year Ending June 30</th>
<th>Principal</th>
<th>Interest</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>2022</td>
<td>$23,285</td>
<td>$2,473</td>
<td>$25,758</td>
</tr>
<tr>
<td>2023</td>
<td>$24,491</td>
<td>$1,267</td>
<td>$25,758</td>
</tr>
<tr>
<td>Total</td>
<td>$47,776</td>
<td>$3,740</td>
<td>$51,516</td>
</tr>
</tbody>
</table>

### 2019 Recreation Paratransit Capital Lease

On June 5, 2019, the City entered into an equipment lease purchase agreement with Wells Fargo Bank in the amount of $47,667. Monthly principal and interest payments of $1,087 are due 30th of the month till June 5, 2023.
Table 13-17
2019 Recreation Department Paratransit Capital Lease

<table>
<thead>
<tr>
<th></th>
<th>Original Issue Amount</th>
<th>Balance June 30, 2020</th>
<th>Additions</th>
<th>Retirements</th>
<th>Balance June 30, 2021</th>
</tr>
</thead>
<tbody>
<tr>
<td>2019 Recreation Paratransit Van</td>
<td>$47,667</td>
<td>$36,432</td>
<td>$11,578</td>
<td></td>
<td>$24,854</td>
</tr>
</tbody>
</table>

Table 13-18
Future Debt Service Payments on 2019 Recreation Paratransit Capital Lease

<table>
<thead>
<tr>
<th>Fiscal Year Ending June 30</th>
<th>Principal</th>
<th>Interest</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>2022</td>
<td>$12,135</td>
<td>$909</td>
<td>$13,044</td>
</tr>
<tr>
<td>2023</td>
<td>$12,718</td>
<td>$326</td>
<td>$13,044</td>
</tr>
<tr>
<td>Total</td>
<td>$24,853</td>
<td>$1,235</td>
<td>$26,088</td>
</tr>
</tbody>
</table>

2020 Recreation Department Starcraft Capital Lease
On December 8, 2019, the City entered into an equipment lease purchase agreement with Wells Fargo Bank in the amount of $67,426. Yearly principal and interest payments of $18,030 are due 8th of the year until December 8, 2022.

Table 13-19
2020 Recreation Starcraft Capital Lease

<table>
<thead>
<tr>
<th></th>
<th>Original Issue Amount</th>
<th>Balance June 30, 2020</th>
<th>Additions</th>
<th>Retirements</th>
<th>Balance June 30, 2021</th>
</tr>
</thead>
<tbody>
<tr>
<td>2020 Recreation Starcraft Capital Lease</td>
<td>$67,426</td>
<td>$49,396</td>
<td></td>
<td>$15,718</td>
<td>$33,678</td>
</tr>
</tbody>
</table>

Table 13-20
Future Debt Service Payments on 2020 Recreation Starcraft Capital Lease

<table>
<thead>
<tr>
<th>Fiscal Year Ending June 30</th>
<th>Principal</th>
<th>Interest</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>2022</td>
<td>$16,454</td>
<td>$1,576</td>
<td>$18,030</td>
</tr>
<tr>
<td>2023</td>
<td>$17,224</td>
<td>$806</td>
<td>$18,030</td>
</tr>
<tr>
<td>Total</td>
<td>$33,678</td>
<td>$2,382</td>
<td>$36,060</td>
</tr>
</tbody>
</table>

2021 Recycling Two Rear Loaders Capital Lease
On March 24, 2021, the City entered into an equipment lease purchase agreement with McNeilus Truck and Manufacturing in the amount of $573,906 for two rear loaders for recycling center. The yearly interest rate is 3.54%. The annual principal and interest payments of $94,005.95 starts from March 30, 2022 and ends March 30, 2028 for a total of 7 payments.

Table 13-21
2021 Recycling Center Two Rear Loaders

<table>
<thead>
<tr>
<th></th>
<th>Original Issue Amount</th>
<th>Balance June 30, 2020</th>
<th>Additions</th>
<th>Retirements</th>
<th>Balance June 30, 2021</th>
</tr>
</thead>
<tbody>
<tr>
<td>2021 Recycling Center Two Rear Loaders</td>
<td>$0</td>
<td>$573,906</td>
<td></td>
<td></td>
<td>$573,906</td>
</tr>
</tbody>
</table>
Table 13-22
Future Debt Service Payments on the 2021 Recycling Center Two Rear Loaders

<table>
<thead>
<tr>
<th>Fiscal Year Ending June 30</th>
<th>Principal</th>
<th>Interest</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>2022</td>
<td>$73,679</td>
<td>$20,327</td>
<td>$94,006</td>
</tr>
<tr>
<td>2023</td>
<td>$76,288</td>
<td>$17,718</td>
<td>$94,006</td>
</tr>
<tr>
<td>2024</td>
<td>$78,991</td>
<td>$15,015</td>
<td>$94,006</td>
</tr>
<tr>
<td>2025</td>
<td>$81,788</td>
<td>$12,218</td>
<td>$94,006</td>
</tr>
<tr>
<td>2026</td>
<td>$84,685</td>
<td>$9,321</td>
<td>$94,006</td>
</tr>
<tr>
<td>2027</td>
<td>$87,685</td>
<td>$6,321</td>
<td>$94,006</td>
</tr>
<tr>
<td>2028</td>
<td>$90,790</td>
<td>$3,216</td>
<td>$94,006</td>
</tr>
<tr>
<td>2025-2028</td>
<td>$344,948</td>
<td>$31,076</td>
<td>$376,024</td>
</tr>
<tr>
<td>Total</td>
<td>$573,906</td>
<td>$84,136</td>
<td>$658,042</td>
</tr>
</tbody>
</table>

2022 Fire Apparatus Capital Lease
On May 24, 2022, the City entered into an equipment lease purchase agreement with Capital One Public Funding in the amount of $1,145,241.25 for Fire Apparatus. The yearly interest rate is 3.339%. The annual principal and interest payment of $136,590.20 starts from May 24, 2023 and ends May 24, 2032 for a total of 10 payments.

Table 13-23
2022 Fire Apparatus Capital Lease

<table>
<thead>
<tr>
<th></th>
<th>Original Issue Amount</th>
<th>Balance June 30, 2021</th>
<th>Additions</th>
<th>Retirements</th>
<th>Balance June 30, 2022</th>
</tr>
</thead>
<tbody>
<tr>
<td>2022 Fire Apparatus</td>
<td>$1,145,241</td>
<td>$0</td>
<td>$1,145,241</td>
<td></td>
<td>$1,145,241</td>
</tr>
</tbody>
</table>

Table 13-24
Future Debt Service Payments on 2022 Fire Apparatus Capital Lease

<table>
<thead>
<tr>
<th>Fiscal Year Ending June 30</th>
<th>Principal</th>
<th>Interest</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>2023</td>
<td>$98,351</td>
<td>$38,240</td>
<td>$136,590</td>
</tr>
<tr>
<td>2024</td>
<td>$101,635</td>
<td>$34,956</td>
<td>$136,590</td>
</tr>
<tr>
<td>2025</td>
<td>$105,028</td>
<td>$31,562</td>
<td>$136,590</td>
</tr>
<tr>
<td>2026</td>
<td>$108,535</td>
<td>$28,055</td>
<td>$136,590</td>
</tr>
<tr>
<td>2027</td>
<td>$112,159</td>
<td>$24,431</td>
<td>$136,590</td>
</tr>
<tr>
<td>2028</td>
<td>$115,904</td>
<td>$20,686</td>
<td>$136,590</td>
</tr>
<tr>
<td>2029</td>
<td>$119,774</td>
<td>$16,816</td>
<td>$136,590</td>
</tr>
<tr>
<td>2030</td>
<td>$123,773</td>
<td>$12,817</td>
<td>$136,590</td>
</tr>
<tr>
<td>2031</td>
<td>$127,906</td>
<td>$8,684</td>
<td>$136,590</td>
</tr>
<tr>
<td>2032</td>
<td>$132,177</td>
<td>$4,413</td>
<td>$136,590</td>
</tr>
<tr>
<td>2025-2032</td>
<td>$840,228</td>
<td>$115,903</td>
<td>$956,131</td>
</tr>
<tr>
<td>Total</td>
<td>$1,145,241</td>
<td>$220,661</td>
<td>$1,365,902</td>
</tr>
</tbody>
</table>
Changes in Long-Term Liabilities
Long-term liability activity for the fiscal year ended June 30, 2021 was summarized as follows:

<table>
<thead>
<tr>
<th></th>
<th>Original Issue Amount</th>
<th>Balance June 30, 2020</th>
<th>Additions</th>
<th>Retirements</th>
<th>Balance June 30, 2021</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenue Bonds:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2012 Measure A- Swim Center Lease Revenue Refunding Bonds</td>
<td>$2,516,500</td>
<td>$185,200</td>
<td>$185,200</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>2017 Sales Tax Revenue Refunding</td>
<td>$8,650,000</td>
<td>$7,680,000</td>
<td>$340,000</td>
<td>$7,340,000</td>
<td></td>
</tr>
<tr>
<td>2017 City Hall Lease Revenue Refunding</td>
<td>$7,040,000</td>
<td>$6,475,000</td>
<td>$295,000</td>
<td>$6,180,000</td>
<td></td>
</tr>
<tr>
<td><strong>Total Revenue Bond</strong></td>
<td>$18,206,500</td>
<td>$14,340,200</td>
<td>$0</td>
<td>$820,200</td>
<td>$13,520,000</td>
</tr>
<tr>
<td><strong>Capital Lease Obligations:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Solar Lease</td>
<td>$1,595,300</td>
<td>$878,797</td>
<td>$107,036</td>
<td>$771,761</td>
<td></td>
</tr>
<tr>
<td>2012 Recycling Center Facility</td>
<td>$3,405,600</td>
<td>$1,573,800</td>
<td>$270,800</td>
<td>$1,303,000</td>
<td></td>
</tr>
<tr>
<td>2018 Recycling Two Side Loaders</td>
<td>$551,498</td>
<td>$405,049</td>
<td>$83,620</td>
<td>$321,429</td>
<td></td>
</tr>
<tr>
<td>2019 PW and Recreation Vehicles</td>
<td>$116,121</td>
<td>$69,915</td>
<td>$22,139</td>
<td>$47,776</td>
<td></td>
</tr>
<tr>
<td>2019 Recreation Paratransit</td>
<td>$47,667</td>
<td>$36,432</td>
<td>$11,579</td>
<td>$24,853</td>
<td></td>
</tr>
<tr>
<td>2020 Dell Lease #1 &amp; #2</td>
<td>$187,346</td>
<td>$146,055</td>
<td>$33,833</td>
<td>$112,222</td>
<td></td>
</tr>
<tr>
<td>2020 Recreation Starcraft</td>
<td>$67,426</td>
<td>$49,396</td>
<td>$15,718</td>
<td>$33,678</td>
<td></td>
</tr>
<tr>
<td>2021 Recycling Two Rear Loaders</td>
<td>$573,906</td>
<td>$573,906</td>
<td>$573,906</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2022 Fire Apparatus</td>
<td>$1,145,241</td>
<td>$0</td>
<td>$544,725</td>
<td>$2,614,719</td>
<td></td>
</tr>
<tr>
<td><strong>Total Capital Lease Obligations</strong></td>
<td>$7,690,105</td>
<td>$3,159,444</td>
<td>$0</td>
<td>$544,725</td>
<td>$2,614,719</td>
</tr>
</tbody>
</table>

**Deferred Debt Expense**
Bond issuance costs and Bond premiums are amortized over the terms of the respective bonds using a method that approximates the effective interest method.
SECTION 14: APPENDICES AND STATISTICS

APPENDIX 1: GLOSSARY OF BUDGET TERMS
APPENDIX 2: DEMOGRAPHIC PROFILE
APPENDIX 3: EMPLOYEE BENEFIT SCHEDULE
APPENDIX 4: FINANCIAL POLICIES
APPENDIX 5: BOARDS AND COMMISSIONS
APPENDIX 6: CITY COUNCIL RESOLUTIONS
APPENDIX 7: NON-DEPARTMENT LINE ITEM BUDGETS
APPENDIX 8: STATE AUDITOR CORRECTIVE ACTION PLAN
APPENDIX 1
GLOSSARY OF BUDGET TERMS

AC TRANSIT—A public sector transportation agency that provides bus and other public transit services to various localities in the San Francisco East Bay Area, including El Cerrito.

ADA—Americans with Disabilities Act.

ADOPTED BUDGET—The budget document formally approved by the City Council.

ANNUAL COMPREHENSIVE FINANCIAL REPORT (ACFR)—A set of mandated government financial statements for local and state governments that demonstrates compliance with the accounting requirements established by the Governmental Accounting Standards Board (GASB).

APPROPRIATION—Legal authorization granted by City Council or other policy body to make expenditures and incur obligations for a specific purpose within a specific time frame.

AMERICAN RESCUE PLAN ACT (ARPA) - A 2021 federal relief package providing funding in several areas such as state and local aid, education, rental assistance, transit, stimulus payments for individuals, and other provisions.

ASSESSED VALUATION—A dollar value placed on real estate or other property by the County Assessor as a basis for levying property taxes.

AUDIT—A review of the City’s accounts by an independent auditing firm to substantiate fiscal year-end balances and ensure compliance with generally accepted standards for financial accounting and reporting.

BART—Bay Area Rapid Transit, a fixed-rail mass transportation system in the San Francisco Bay Area.

BASIS OF BUDGETING—Basis of budgeting refers to the method used for recognizing revenues and expenditures in the budget. The City uses the modified accrual basis of accounting for budgetary purposes, which is in compliance with Generally Accepted Accounting Principles.

BALANCED BUDGET—A budget in which revenues are equal to expenditures. Thus, neither a budget deficit nor a budget surplus exists.

BEGINNING FUND BALANCE—Fund balance available in a fund from the end of the prior year for use in the following year.

BOND PROCEEDS—The money paid to the issuer by the purchaser or underwriter of a new issue of municipal securities. These moneys are used to finance the project or purpose for which the securities were issued, and to pay certain costs of issuance as may be provided in the bond contract.

BUDGET—A plan of financial operation embodying an estimate of proposed expenditures/expense for a given period (typically a fiscal year) and the proposed means of financing them (revenue estimates). Upon approval by the City Council, the budget appropriation resolution is the legal basis for expenditures in the fiscal year.

BUDGET AUTHORITY—Under certain circumstances, the City Council may adjust the budgeted appropriations for reasons unforeseen at the time of the adoption of the original budget. Such amendments are made by Council resolutions. The City Manager may make transfers of appropriations within a fund.

BUSINESS LICENSE TAX—A general tax on businesses for the privilege of conducting business within the City limits. Rates are set at each city’s discretion but may not be discriminatory or confiscatory.
CALED—California Association for Local Economic Development.

CAPITAL IMPROVEMENT PROGRAM (CIP)—Annual appropriations for capital improvement projects such as street improvements, building construction, and various kinds of major facility maintenance. Capital projects are outlined in a five-year expenditure plan, which details funding sources and expenditure amounts. They often are multi-year projects, which require funding beyond the one-year period of the annual budget.

CAPITAL OUTLAY—A budget appropriation category comprising all equipment having a unit cost of more than $500 and an estimated useful life of over one year.

CDBG—Community Development Block Grant.

CERTIFICATE OF DEPOSIT (CD)—A deposit insured up to $250,000 (as of July 1, 2009) by the FDIC at a set rate for a specific period of time.

COPS—Community Oriented Policing Services. A grant program supporting community involvement offered by the U.S. Department of Justice.

COUPON—The annual rate of interest that a bond’s issuer promises to pay the bondholder on the bond’s face value; a certificate attached to a bond evidencing interest due on a payment date.

CPI—Consumer Price Index. Various indices that measure inflation in various economic sectors and regions.

CRW—The City’s software system used for permits, code enforcement and business licenses.

CURRENT SERVICE CHARGES—Charges imposed to support services provided to individuals. These charges may not exceed the cost of providing the service plus overhead. The rationale behind service charges is that certain services are primarily for the benefit of individuals rather than the general public.

CURRENT YIELD—The interest paid on an investment expressed as a percentage of the current price of the security.

DEBT SERVICE—Payment of the principal and interest on an obligation resulting from the issuance of bonds, notes, or leasing arrangements.

DEFICIT—An excess of expenditures or expenses over revenues (resources).

DEPARTMENT—An organizational unit composed of divisions or programs. It is the basic unit of service responsibility encompassing a broad mandate of related activities.

DIVISION—A sub-section (or activity) within a Department that furthers the objectives of the City by providing specific services or programs.

DUI—Driving Under the Influence (of alcohol or drugs).

DISCRETIONARY REVENUE—Money that the City Council has the authority to allocate for any purpose. Often refers to the General Fund, as opposed to Special Funds.

EBMUD—East Bay Municipal Utility District, a public utility that provides water service in El Cerrito and other cities.

ENCUMBRANCE—Funds not yet expended and are delegated or set aside in anticipation of 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—A type of fund operated in a manner similar to private enterprises. Enterprise funds capture the total costs of the associated programs, including facilities and services, as well as all revenues attributable to those programs. These programs are entirely or predominantly self-supporting.

ERAF—Educational Revenue Augmentation Fund. The state enacted legislation in 1992 whereby partial responsibility of funding education was shifted to local governments, directing specified amounts of local agency property taxes be deposited into such funds to support schools.

EOY—End Of Year. The City’s fiscal year runs from July 1 through June 30, while certain programs operate on a federal fiscal year, which runs from October 1 through September 30, and other programs operate on a calendar year basis (January 1 through December 31).

EXPENDITURES—Monies spent, including current operating expenses, debt service, and capital outlays.

EXPENSE—The actual spending of funds by an enterprise fund authorized by an appropriation.

FEDERAL DEPOSIT INSURANCE CORPORATION (FDIC)—Insurance provided to customers of a subscribing bank, which guarantees deposits to a set limit ($250,000) per depositor.

FEES—A charge to cover the cost of services (e.g., building inspection fee, zoning fee, etc.).

FINES AND FORFEITURES—Revenues received and bail monies forfeited upon conviction of a misdemeanor, traffic, or municipal infraction.

FISCAL YEAR—The City’s year for accounting and budgeting purposes, which begins on July 1 and ends on June 30.

FIXED ASSETS—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.

FRANCHISE FEES—Fees paid to a municipality from a franchisee for “rental” or as a “toll” for the use of city streets and rights-of-way. The businesses required to pay franchise fees in El Cerrito include utilities such as gas, electricity, cable television, and solid waste collection and disposal. Telephone utilities are specifically exempted from franchise fees by State law.

FULL-TIME EQUIVALENT (FTE)—A measure signifying the full number of hours for one full year that a regular employee in that position would provide services. Thus, a regular, full time employee would equal 1.0 FTE. A half-time employee would equal 0.5 FTE.

FUND—An independent fiscal and accounting entity used to record all financial transactions related to the specific purpose for which the fund was created. Primary reasons for creating separate funds include allocating interest, complying with federal requirements, and maintaining separate sets of books for reporting purposes.

FUND BALANCE—The amount of financial resources available for use. Generally, this figure represents a summary of all the annual operating surpluses and deficits since the fund’s inception.

FUNDING SOURCE—Identifies the source of resources for City expenditures.

FY—Fiscal Year. See description under “Fiscal Year”.

GASOLINE TAX (GAS TAX, HIGHWAY USERS TAX)—18-cent per gallon tax on fuel used to propel a motor vehicle or aircraft. The use of these revenues is restricted to “research, planning, construction, improvement, maintenance, and operation of public streets and highways or public mass transit guide ways.” The basic means of distribution to cities is population.

GANN LIMIT (SPENDING 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.

GENERAL FUND—The primary fund used to account for revenues and expenditures of the City not legally restricted as to use. This Fund is used to offset the cost of the City’s general operations.

GENERAL OBLIGATION BOND—A bond whose repayment is guaranteed by pledging all the assets and revenues of a government agency.

GENERAL FUND REVENUES—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.

GENERAL PLAN UPDATE—The City’s General Plan is a master planning document for the community. State law requires that all cities develop and update their General Plan periodically.

GOVERNANCE—The process of providing community leadership and overall direction for a City. It involves understanding the community’s desires for its future, focusing those desires into an achievable vision, and establishing specific objectives and goals in order to realize that future vision. It also involves leadership in explaining City policies to the community and gathering support for City programs.

GOVERNMENT ACCOUNTING STANDARDS BOARD (GASB)—A standard-setting body, associated with the Financial Accounting Foundation, which prescribes standard accounting practices for governmental units.

GRANT—A contribution from one government unit to another, usually made for a specific purpose and time period.

INFRASTRUCTURE—Facilities on which the continuance and growth of a community depend, such as streets and roads, sewers, public buildings, parks, etc.

INTEREST RATE—The annual yield earned on an investment, expressed as a percentage.

INTERFUND TRANSFERS IN/OUT—Monies transferred from one fund to another. Such money is transferred to finance the operations of another fund or to reimburse the fund for certain expenditures/expenses.

INTEGRATED WASTE MANAGEMENT (IWM) FUND—An enterprise fund for the Integrated Waste Management services functions, including curbside recycling collection and operation of the City’s Recycling + Environmental Resource Center; supported by user fees.

LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT (LLAD)—A district encompassing the City of El Cerrito in which an assessment levied on residential and commercial property owners for the purpose of providing landscaping, street lights, and the maintenance of parks, street landscaping, and recreation facilities. The assessment is added to the property tax bill.

LICENSES AND PERMITS—Revenues in this category are charges designed to reimburse a city for costs of regulating the activities being licensed. These charges may not generate revenues in excess of costs.

MASTER FEE SCHEDULE—Fee schedule that includes all of the City’s user fees, charges for services, and business license tax rates updated and adopted by the City Council on an annual basis.

MEASURE A- PARCEL TAX (2000)—Revenues, approved by the voters in 2000, for the sole and exclusive purpose of providing the funds necessary for the renovation and reconstruction of the El Cerrito Swim
Center, the rehabilitation of Canyon Trail Clubhouse and the performance of access and restroom renovations to the Harding, Huber and Poinsett Park Clubhouses.

**MEASURE A - SALES TAX (2008)**—A retail transactions and use tax approved by the voters in 2008. Proceeds levied and imposed are accounted for and paid into a special fund designated for use for all aspects of street repair and maintenance including repair, reconstruction and sealing of City streets; repair, maintenance and reconstruction of curbs and ramps adjacent to City streets; crosswalk and pedestrian improvements on or adjacent to City streets; other related services such as lane line, crosswalk and bicycle lane striping and other necessary pavement markings; and other such improvements as are deemed necessary by the City Council for the benefit of the residents of the City.

**MEASURE J STORM DRAIN**—A measure passed by El Cerrito voters in 1993 to maintain, repair, and reconstruct the City’s storm drains. All properties in the City are assessed annually based on equivalent residential units. Funds are accounted for in the Measure J-Storm Drain Fund.

**MEASURE C TRANSIT**—Funds that are used for limited paratransit services, which augment the basic service provided by the BART/AC Transit Consortium. Any excess tax revenues over expenditures related to paratransit services are placed in the Measure C-Transit Reserve. Measure C was extended by Measure J in November 2004.

**MEASURE J TRANSIT**—Measure J was approved in November 2004, and provided for the continuation of Measure C, the half-cent transportation sales tax for an additional 25 years (see description under “Measure C Transit”, above).

**MEASURE R SALES TAX**—Measure R is a half-cent, general sales tax measure for seven years that was passed in November 2010 in order to maintain the current level of services in El Cerrito during the economic recession.

**MEASURE WW**—An East Bay Regional Parks District bond measure passed by the voters in 2008, which included funds for cities including El Cerrito for local park and recreation projects.

**MTC**—Metropolitan Transportation Commission. A regional agency that coordinates transportation programs and funding in the San Francisco Bay Area. The MTC formerly provided grant money for the Paratransit Program. The responsibility for providing these services was transferred to AC Transit and BART on July 1, 1997.

**MOTOR VEHICLE IN-LIEU FEES**—Registered vehicle owners pay a fee to the State each year in lieu of paying property taxes for their vehicle. The fee is computed as a percent of the depreciated value of their motor vehicle. Each city and county in California receives a portion of this revenue, based on population. The State Legislature has modified the level of revenue disbursement to cities and counties in recent years.

**MUNICIPAL CODE**—City Council approved ordinances currently in effect. The Code defines City policy and contains the “laws” of the City.

**MUNICIPAL SERVICES CORPORATION (MSC)**—A nonprofit public benefit corporation formed in 1982 to benefit and support the community. Its charitable and public purposes were expanded in 2011, in accordance with Section 509(a)(3) of the Internal Revenue Code, to include “lessening the burdens of government of the City,” by contributing to physical improvements, providing economic opportunity, stimulating economic development, assisting with redevelopment activities and programs, and combating community deterioration. The MSC provides grants in support of these purposes, undertakes development of its land holdings, and manages the Cerrito Theater for the benefit of the community.

**NOTE**—A written promise to pay a specified amount to a certain entity on demand or on a specified date.
NPDES—National Pollutant Discharge Elimination System.

OBJECTIVES—The expected results or achievements of a budget activity, which can be measured and achieved within a given time frame. Achievement of the objective advances the organization towards a corresponding goal.

OES—Office of Emergency Services.

OPERATING BUDGET—The annual appropriation of revenues and expenditures that define financial and programmatic activities.

OPERATING EXPENSES—The cost for personnel, materials and equipment required for a department to function.

ORDINANCE—A formal legislative enactment by the City Council. It has the full force and effect of law within City boundaries unless preempted by a higher form of law. An ordinance has a higher legal standing than a resolution.

PASS-THRU PAYMENTS—Payments made by the former El Cerrito Redevelopment Agency to the taxing entities affected by the Redevelopment Plan for the City of El Cerrito Redevelopment Project Area. Payments were calculated either by fiscal agreement or a statutory formula to the taxing entities from the tax increment collected by the Redevelopment Agency. Upon dissolution of the Redevelopment Agency, pass-through payments to the tax entities continue to be made by the County Auditor-Controller, calculated in the same manner, prior to disbursing Redevelopment Property Tax to the El Cerrito Redevelopment Agency Successor Agency to make payments on the former Redevelopment Agency’s enforceable obligations.

PERS—Public Employees’ Retirement System. The State-sponsored retirement system in which most City employees participate.

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.

PROPOSED BUDGET—The working document for the fiscal year under discussion.

POST—Peace Officer Standards and Training. A State reimbursement program for Police Officer Training.

PRINCIPAL—The face value or par value of a debt instrument, or the amount of capital invested in a given security.

PROPERTY TAX—All real property and tangible personal property are subject to a property tax rate of 1% of their assessed values. Since Proposition 13 was enacted in 1978, the assessed valuation of real property in the “base year” of FY 1975-1976 may increase each year by a calculated change in the cost of living, not to exceed 2%, as long as it is held by the same owner. When there is a transfer of property ownership, or when property is newly constructed, it is reappraised at its market value. The property tax is imposed on real property (land and permanently attached improvements such as buildings) and tangible personal property (movable property) located within the state. By definition, this ad valorem tax is based on the property value, as defined in law, rather than on a fixed amount or benefit.

PUBLIC SAFETY TAX (PROPOSITION 172)—This half-cent sales tax was authorized in 1994 by a vote of the people in California. Proposition 172 designated the tax be used to fund public safety activities such as police and fire services and facilities.

PURCHASE DATE—The date in which a security is purchased for settlement on that or a later date.
PURCHASE ORDER—Authorizes the delivery of specific goods or service and the incurrence of debt for them.

PDA—Priority Development Area. A designation of the FOCUS Program, a development and conservation strategy for the Bay Area, led by the Association of Bay Area Governments and Metropolitan Transportation Commission. The San Pablo Avenue corridor is a PDA under the Focus Program, targeted for transit-oriented, infill development.

RAD—Residential Architectural Development.

RDA—Redevelopment Agency.

RENTS—Income derived from the rental of property.

RESERVE—An account used to record a portion of the fund balance as legally segregated for a specific use, usually at a future time.

RESOLUTION—A special order of the City Council, which has a lower legal standing than an ordinance.

RESTRICTED USE FUNDS—Funds designated for use for a specific purpose.

REVENUES—Monies received or anticipated by a local government from both tax and non-tax sources during the fiscal year.

REVENUE BONDS—A type of bond usually issued to construct facilities. The bonds are repaid from revenue produced by the operation of those facilities.

SALARY SAVINGS—That percentage or dollar amount of salaries which can be expected to be unspent during the fiscal year due to vacancies or other factors.

SALES TAX—This tax is levied on goods and services at the point-of-sale. Since the State adopted the Bradley-Burns Uniform Sales and Use Tax Law, the State has consolidated the collection of sales taxes and made uniform the rate at which goods are taxed (allowing for local voter-approved increments). The sales tax rate in Contra Costa County is currently 8.5%, of which approximately 1% is returned to El Cerrito for those sales that take place in El Cerrito. In February 2008, voters approved an additional half-cent sales and use tax dedicated to funding a comprehensive street pavement repair and maintenance program. In November 2010, voters approved an additional half-cent general sales tax measure for seven years, in order to maintain the current level of services in El Cerrito during the economic recession.

SECURED TAXES—Taxes levied on real properties in the City which are "secured" by liens on the properties.

SERAF—Supplemental Education Revenue Augmentation Fund. SERAF payments were State takeaways from redevelopment agencies of about $1.7 billion in FY 2009-10 and $400 million in FY 2010-11. El Cerrito’s shares of the SERAF takeaways were about $1.7 million and $364,000, respectively.

SERVICES—Expenditures/expenses for services.

SPECIAL REVENUE FUNDS—This fund type collects revenues that are restricted by the City, State, or Federal government as to how the City might spend them.

STMP—Subregional Transportation Mitigation Program.

SUPPLIES AND OTHER CHARGES—Expenditures/expenses for supplies or other charges that ordinarily are consumed within a fiscal year and which are not included in inventories.

TAX RATE—The amount of tax levied expressed as a percentage of the value of the item being taxed.
TRAN—Tax and Revenue Anticipation Note. Notes issued in anticipation of receiving tax proceeds or other revenues at a future date.

TEA—Transportation Equity Act.

TDA—Transportation Development Act. A State program providing grants for specific transportation projects.

TOD—Transit Orientated Development.

TFCA—Transportation Fund for Clean Air.

TOT—Transient Occupancy Tax. A general tax imposed on occupants for the privilege of occupying rooms in hotels, motels, inns, or other lodging facilities for 30 days or less. The current tax rate in El Cerrito is 10%.

UNDESIGNATED FUND BALANCE—Funds which the City Council has not specifically designated for any other purpose. The City maintains an Undesignated General Fund Balance to help mitigate the effects of such unanticipated situations as the following:

a) Economic downturns
b) Loss of revenues to or imposition of additional costs by other governmental agencies
c) Errors in financial forecasting
d) Natural disasters

The full policy of the City Council is shown in this document in Appendix 4, Fiscal Policies.

USE OF MONEY AND PROPERTY—This revenue comes from the investment of temporarily idle public funds. Investing these funds is a responsible way to raise monies using a City’s own resources. In making investment decisions, consideration should be given to safety, liquidity, and yield, in that order. In keeping with the need for safety, the California Government Code restricts the various instruments in which the City may invest. The City of El Cerrito has a local Investment Policy.

UTILITY USERS TAX—This tax is imposed on the residential and commercial consumers of utilities—electric, gas, cable television, water, and telephone services (including cellular). The City’s current tax rate is 8%, and was ratified by the voters with the passage of Measure K in 2004. The tax is collected by the companies providing the service as part of their billing process.

VEHICLE ABATEMENT FUNDS—These funds are generated by assessing a fee per vehicle for all vehicles registered in the County. State legislation allowed the eighteen cities and County of Contra Costa to join together and form a Service Authority to oversee a fund to be used for the removal of abandoned, wrecked, and inoperable vehicles. Any excess of Vehicle Abatement revenues over expenditures related to this purpose is held in the Vehicle Abatement Reserve.

WCCTAC—West Contra Costa Transportation Advisory Committee.

WCCUSD—West Contra Costa Unified School District.
Located on the eastern shore of San Francisco Bay, El Cerrito is a 3.9-square-mile city blessed with a pleasant climate year-round. The hilly areas of El Cerrito provide spectacular views of San Francisco, the Bay and Golden Gate Bridges, and Mt. Tamalpais. El Cerrito is conveniently located along Interstate 80 and is less than 30 miles from two major airports, and the Silicon Valley, Berkeley, and Sacramento are within easy reach. Its extensive transportation system includes two Bay Area Rapid Transit stations. El Cerrito’s residents enjoy the tree-lined Hillside Natural Area, 102 acres of dedicated open space, as well as over 46 acres of parks, 18 acres of school recreational areas, and 38 acres of other amenities. These amenities include the Ohlone Greenway, a pleasantly landscaped linear park that runs along the length of the city and is popular with walkers, runners and bicyclists. El Cerrito is a well-educated community, with 59 percent of people 25 and over having a bachelor’s degree or higher. Its population, estimated at 25,508, has a history of civic involvement.
CITY OF EL CERRITO
Miscellaneous Statistics

Date of Incorporation  
August 23, 1917

Form of Government  
Council/Manager

Climate  
Coastal Mediterranean

Average annual rainfall  
25"

Area in square miles  
3.9

Population  
25,692

Population Ranking among California  
276 out of 482

Elevation  
73 feet above sea level

Location  
37º55'3" N, 122º18'18" W

Number of housing units  
11,012

Number of registered voters  
17,439

Median household income  
$108,294

Average age of residents  
42.2

Facilities and services:

Number of Full Time Employees  
156

Fire protection (provided by)  
City of El Cerrito

Police protection (provided by)  
City of El Cerrito

Miles of paved streets  
68 center line miles

Miles of off-street bicycle trails  
Ohlone Greenway—2.5 miles

DMV Regional Office  
1

Bay Area Rapid Transit Stations  
2

Schools:

Elementary schools—Public  
3

Middle schools—Public  
2

High schools—Public  
2

Private Schools  
4

Public Utilities:

Water services (provided by)  
East Bay Municipal Utility District

Wastewater services (provided by)  
Stege Sanitary District

Refuse disposal (provided by)  
East Bay Sanitary

Recycling Services (provided by)  
City of El Cerrito

Culture and recreation (5):

City-owned park acreage  
46 acres

Open space facilities  
102 acres

Other City-maintained recreational facilities  
23.3 acres

School district areas  
26.6 acres

Library Services (provided by)  
Contra Costa County

Notes:

(1) California Department of Finance, 1/1/2020 dataset
(2) United States Census Bureau, Year 2010-2019 dataset
(3) United States Census Bureau, v2021
(4) Contra Costa County Elections Department
(5) City of El Cerrito General Plan
### CITY OF EL CERRITO
### DEMOGRAPHIC STATISTICS: PAST TEN YEARS
*(WILL BE UPDATED IN ADOPTED BUDGET DOCUMENT)*

<table>
<thead>
<tr>
<th>Calendar Year</th>
<th>City Population (2)</th>
<th>Median Population Age (2)</th>
<th>Unemployment Rate (3)</th>
<th>K-12 Public School (4)</th>
<th>Contra Costa County Population (2)</th>
<th>% of County Population</th>
</tr>
</thead>
<tbody>
<tr>
<td>2010</td>
<td>23,644</td>
<td>43.7</td>
<td>9.5%</td>
<td>3,076</td>
<td>1,049,025</td>
<td>2.25%</td>
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<tr>
<td>2011</td>
<td>23,845</td>
<td>43.3</td>
<td>8.9%</td>
<td>3,076</td>
<td>1,065,440</td>
<td>2.24%</td>
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<tr>
<td>2012</td>
<td>24,074</td>
<td>44.5</td>
<td>7.7%</td>
<td>3,316</td>
<td>1,077,548</td>
<td>2.23%</td>
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<tr>
<td>2013</td>
<td>24,323</td>
<td>44.4</td>
<td>6.5%</td>
<td>3,375</td>
<td>1,093,401</td>
<td>2.22%</td>
</tr>
<tr>
<td>2014</td>
<td>24,551</td>
<td>44.4</td>
<td>5.3%</td>
<td>3,483</td>
<td>1,108,876</td>
<td>2.21%</td>
</tr>
<tr>
<td>2015</td>
<td>24,902</td>
<td>43.8</td>
<td>4.3%</td>
<td>3,679</td>
<td>1,124,405</td>
<td>2.21%</td>
</tr>
<tr>
<td>2016</td>
<td>25,458</td>
<td>43.6</td>
<td>3.5%</td>
<td>3,905</td>
<td>1,137,268</td>
<td>2.24%</td>
</tr>
<tr>
<td>2017</td>
<td>25,468</td>
<td>42.7</td>
<td>3.1%</td>
<td>4,109</td>
<td>1,145,535</td>
<td>2.22%</td>
</tr>
<tr>
<td>2018</td>
<td>25,607</td>
<td>42.2</td>
<td>2.6%</td>
<td>4,190</td>
<td>1,150,519</td>
<td>2.23%</td>
</tr>
<tr>
<td>2019</td>
<td>25,508</td>
<td>42.2</td>
<td>2.4%</td>
<td>4,353</td>
<td>1,153,526</td>
<td>2.21%</td>
</tr>
</tbody>
</table>

Note:
(1) West Contra Costa Unified School District
(2) United States Census Bureau
(3) California Employment Development Department
(4) California Department of Education

### PRINCIPAL EMPLOYERS 2020 (Alphabetical Order)

- Berkeley Country Club
- Berkeley Zion Presbyterian Church
- City of El Cerrito
- El Cerrito Royale Retirement Community
- Fatapple's
- Home Depot
- Honda of El Cerrito
- IHOP
- Marvin Gardens Real Estate
- Nation's Foods, Inc.
- Pastime Hardware
- Prospect Sierra School
- Romano’s Macaroni Grill
- Ross Dress For Less
- Shields Nursing Centers
- Trader Joe’s
- Turnabout Shop
- US Post Office
- Walgreens
- West Contra Costa Unified School District

Source: East Bay Economic Development Alliance
## APPENDIX 3

### EMPLOYEE BENEFIT SCHEDULE

<table>
<thead>
<tr>
<th>BENEFIT</th>
<th>POLICE EMPLOYEES ASSOCIATION 1/1/2020 to 12/31/2024</th>
<th>UNITED PROFESSIONAL FIREFIGHTERS LOCAL 1230 7/1/2019 to 9/30/2022</th>
<th>PUBLIC SAFETY MANAGEMENT ASSOCIATION varies</th>
<th>MANAGEMENT &amp; CONFIDENTIAL 7/1/2021</th>
<th>SEIU LOCAL 1021 7/1/2020 to 6/30/2022</th>
</tr>
</thead>
<tbody>
<tr>
<td>Flex Benefits - Medical</td>
<td>Maximum of $2,336.44 for family medical for 7/1/22 - 12/31/22</td>
<td>Maximum of $2,336.44 for family medical for 7/1/22 - 12/31/22</td>
<td>Maximum of $2,336.44 for family medical for 7/1/22 -12/31/22</td>
<td>Maximum of $2,336.44 for family medical for 7/1/22 -12/31/22</td>
<td>Maximum of $2,336.44 for family medical for 7/1/22 -12/31/22</td>
</tr>
<tr>
<td>Dental</td>
<td>Maximum of $140.56 for family dental eff. 1/1/2022</td>
<td>Maximum of $140.56 for family dental eff. 1/1/2022</td>
<td>Maximum of $140.56 for family dental eff. 1/1/2022</td>
<td>Maximum of $140.56 for family dental eff. 1/1/2022</td>
<td>Maximum of $140.56 for family dental eff. 1/1/2022</td>
</tr>
<tr>
<td>Life Insurance</td>
<td>Annual Salary (max of $100,000); rate= annual salary/100*$0.142</td>
<td>Annual Salary (max of $100,000); rate= annual salary/100*$0.142</td>
<td>Annual Salary (max of $100,000); rate= annual salary/100*$0.142</td>
<td>Annual Salary (max of $100,000); rate= annual salary/100*$0.142</td>
<td>Annual Salary (max of $100,000); rate= annual salary/100*$0.142</td>
</tr>
<tr>
<td>STD/LTD Insurance 60 day wait</td>
<td>Sworn rate= mth. salary/100*$0.613 for 7/1/22 - 12/31/22</td>
<td>Sworn rate= mth. salary/100*$0.613 for 7/1/22 - 12/31/22</td>
<td>Sworn rate= mth. salary/100*$0.613 for 7/1/22 - 12/31/22</td>
<td>Sworn rate= mth. salary/100*$0.613 for 7/1/22 - 12/31/22</td>
<td>Sworn rate= mth. salary/100*$0.613 for 7/1/22 - 12/31/22</td>
</tr>
<tr>
<td>STD/LTD Insurance 30 day wait</td>
<td>Non-sworn: rate = annual salary/100*$0.757</td>
<td></td>
<td>Rate = annual salary/100*$0.757</td>
<td>Rate = annual salary/100*$0.757</td>
<td>Rate = annual salary/100*$0.757</td>
</tr>
<tr>
<td>PERS Safety &quot;classic members&quot;</td>
<td>3% at 50, SHY, sick leave credit; ER rate = 23.75% as of 7/1/22</td>
<td>3% at 50, SHY, sick leave credit; ER rate = 23.75% as of 7/1/22 EE=12%</td>
<td>3% at 50, SHY, sick leave credit; ER rate = 23.75% as of 7/1/22</td>
<td>3% at 50, SHY, sick leave credit; ER rate = 23.75% as of 7/1/22</td>
<td>3% at 50, SHY, sick leave credit; ER rate = 23.75% as of 7/1/22</td>
</tr>
<tr>
<td>PEPPRA Safety &quot;new members&quot;</td>
<td>2.7% at 57, 3YA, sick leave credit; ER rate = 12.78% as of 7/1/22</td>
<td>2.7% at 57, 3YA, sick leave credit; ER rate = 12.78% as of 7/1/22</td>
<td>2.7% at 57, 3YA, sick leave credit; ER rate = 12.78% as of 7/1/22</td>
<td>2.7% at 57, 3YA, sick leave credit; ER rate = 12.78% as of 7/1/22</td>
<td>2.7% at 57, 3YA, sick leave credit; ER rate = 12.78% as of 7/1/22</td>
</tr>
<tr>
<td>PERS Misc &quot;classic members&quot;</td>
<td>Non-Sworn 2.7% at 55, SHY, sick leave credit; ER rate=14.03% as of 7/1/22</td>
<td>2.7% at 55, SHY, sick leave credit; ER rate=14.03% as of 7/1/22</td>
<td>2.7% at 55, SHY, sick leave credit; ER rate=14.03% as of 7/1/22</td>
<td>2.7% at 55, SHY, sick leave credit; ER rate=14.03% as of 7/1/22</td>
<td>2.7% at 55, SHY, sick leave credit; ER rate=14.03% as of 7/1/22</td>
</tr>
<tr>
<td>PEPPRA Misc &quot;new members&quot;</td>
<td>Non-Sworn 2% at 62, 3YA, sick leave credit; ER rate=7.47% as of 7/1/22 EE=12%</td>
<td>2% at 62, 3YA, sick leave credit; ER rate=7.47% as of 7/1/22 EE=9%</td>
<td>2% at 62, 3YA, sick leave credit; ER rate=7.47% as of 7/1/22 EE=8%</td>
<td>2% at 62, 3YA, sick leave credit; ER rate=7.47% as of 7/1/22 EE=8%</td>
<td>2% at 62, 3YA, sick leave credit; ER rate=7.47% as of 7/1/22 EE=8%</td>
</tr>
<tr>
<td>FICA/Medicare</td>
<td>Sworn - Medicare 1.45% Non-sworn - + FICA 6.2%</td>
<td>Medicare 1.45%</td>
<td>Medicare 1.45%</td>
<td>FICA 6.2% of first $147,000; Medicare 1.45%</td>
<td>FICA 6.2% of first $147,000; Medicare 1.45%</td>
</tr>
<tr>
<td>Education Pay</td>
<td>3%-AA; 4.5%-BA; 5.5%-MA</td>
<td>4.5%-BA; 5.5%-MA</td>
<td>4.5%-BA; 5.5%-MA</td>
<td>4.5%-BA; 5.5%-MA</td>
<td>4.5%-BA; 5.5%-MA</td>
</tr>
<tr>
<td>BENEFIT</td>
<td>POLICE EMPLOYEES ASSOCIATION 1/1/2020 to 12/31/2024</td>
<td>UNITED PROFESSIONAL FIREFIGHTERS LOCAL 1230 7/1/2019 to 9/30/2022</td>
<td>PUBLIC SAFETY MANAGEMENT ASSOCIATION varies</td>
<td>MANAGEMENT &amp; CONFIDENTIAL 7/1/2021</td>
<td>SEIU LOCAL 1021 7/1/2020 to 6/30/2022</td>
</tr>
<tr>
<td>-------------------------------</td>
<td>-----------------------------------------------------</td>
<td>-------------------------------------------------------------------</td>
<td>------------------------------------------</td>
<td>--------------------------------------</td>
<td>---------------------------------------</td>
</tr>
<tr>
<td>Longevity Pay</td>
<td>Annually 3% - 5 to 9 yrs; 6% - 10 to 19 yrs; 9% at 20 yrs</td>
<td>Police Mgmt only – same as PEA</td>
<td></td>
<td>$1,000 annually at 15 yrs or more</td>
<td></td>
</tr>
<tr>
<td>Auto/Other</td>
<td>$300/month for post employ. med.</td>
<td>Varies - Vehicle for some</td>
<td>Auto allowance suspended</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Uniform Allowance</td>
<td>Sworn $1000 yr; Non-sworn $725</td>
<td>$725 annually</td>
<td>Police $1000; Fire $1000</td>
<td>Maintenance: $200/ yr for steel toed shoes</td>
<td></td>
</tr>
<tr>
<td>Assignment Differential</td>
<td>5% - detective, admin, canine, motor or school resource officer</td>
<td>10% if 40hr staff officer; 10% paramedic</td>
<td>Fire Training Chief 10%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Holidays</td>
<td>11+birthday and 3 floaters; nonsworn -1½ more days.</td>
<td>13+ birthday</td>
<td>12½ + birthday + 3 floaters</td>
<td>12½ + birthday + 2 floaters</td>
<td></td>
</tr>
<tr>
<td>Administrati ve Leave</td>
<td></td>
<td>Maximum of 10 days</td>
<td>Mgmt - Maximum of 10 days</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Work Week</td>
<td>Sworn 40 hrs, 3-12 schedule; Non-sworn 37½ or 40 hrs</td>
<td>Standard 56 hrs average (24 hr shifts); 48/96 schedule</td>
<td>40 hrs, except shift Battalion Chiefs on 56 hr average</td>
<td>37½ hr/ either 9/75 or 8/75 for 2 weeks</td>
<td>37½ hrs/ either 9/75 or 8/75 for 2 weeks</td>
</tr>
<tr>
<td>Last Salary Increase</td>
<td>1/13/22 – 2%</td>
<td>7/1/2021 – 3%</td>
<td>7/1/2019 – 3%</td>
<td>7/1/2021 – 3%</td>
<td></td>
</tr>
<tr>
<td>Next Salary Increase</td>
<td>See MOU</td>
<td>See MOU</td>
<td>See MOU</td>
<td>See MOU</td>
<td>See MOU</td>
</tr>
</tbody>
</table>

CITY MANAGER: Benefits same as Management & Confidential;

CITY COUNCIL: Salary set by ordinance at $441/month since 12/3/1991
APPENDIX 4
FINANCIAL POLICIES

City of El Cerrito Comprehensive Financial Policy
Approved Resolution No: 2019-31: May 21, 2019

PURPOSE:
To establish a comprehensive set of financial policies for the City that will serve as a guideline for operational and strategic decision making related to financial matters.

POLICY:
The following financial policies are intended to establish a comprehensive set of guidelines for use by the City Council and staff on decision-making that has a fiscal impact. The goal is to maintain the City’s financial stability in order to be able to continually adapt to local, regional and national economic changes. Such policies will allow the City to maintain and enhance a sound fiscal condition.

This financial policy will be reviewed annually by the Financial Advisory Board and any proposed substantive revisions will be submitted to the City Council for approval. The City’s comprehensive financial policies will be utilized when preparing the Annual Operating Budget and shall be in conformance with all state and federal laws, generally accepted accounting principles (GAAP) and standards of the Governmental Accounting Standards Board (GASB) and the Government Finance Officers Association (GFOA).

1. OVERVIEW & LONG-TERM FINANCIAL PLANNING

1.1. A Five-Year Year Financial Plan will be prepared at a minimum for the General Fund, and Integrated Waste Management Funds. The City’s Five-Year Financial Plan is the long-term picture of the City’s finances and will be updated annually as part of the annual budget process.

1.2. The City shall seek a balance in the overall revenue structure between more stable revenue sources (e.g. Property Tax and Utility Taxes) and economically sensitive revenue sources (e.g., Sales Tax).

1.3. The City shall develop and maintain methods for the evaluation of future development and major fiscal impacts on the City budget.

1.4. The City shall develop and implement a financial plan to address its funding needs for issues like deferred maintenance and unfunded liabilities.

1.5. The City shall address issues related to cash flow requirements and any short term borrowing requirements on a timely basis.

1.6. The City shall require any annexation agreements to have a long-term beneficial financial impact on the City.

2. BUDGET POLICIES

2.1. The City Manager shall prepare a proposed annual budget to be reviewed by the Financial Advisory Board and presented to the City Council within all statutorily prescribed deadlines. The City Council will adopt the budget at a public hearing by June 30 of each year.

2.2. A Budget will be adopted by Resolution of the City Council annually, which will contain the budget amendment process, budget amendment authority, and spending authorities.

All departments are responsible for meeting the City’s financial policy goals and ensuring the City’s long-term financial health. Budget control is maintained at the fund level. The City Manager is authorized to transfer budgeted amounts within departments and within funds. In addition, amendments that are made to authorize spending of increased or
new special purpose revenues may be approved by the City Manager. Budget modifications between funds or increases or decreases to a fund’s overall budget must be approved by the City Council.

2.3. It is the City’s policy to adopt a balanced General Fund budget where operating revenue is equal to, or exceeds, operating expenditures. In the event a balanced budget is not adopted, due to a deliberate reduction of accumulated fund balance or if the cause of the imbalance is expected to last for no more than one year, as with the case of a one time settlement or large purchase, the planned use of reserves to balance the budget is permitted as long as the reserve is consistent with the amounts described in Section 3., General Fund Balance Reserve Policy.

2.4. The operating budget shall serve as the annual financial plan for the City. It shall serve as the City’s management plan for implementing goals and objectives of the City Council, City Manager and departments and will define service levels.

2.5. During the annual budget development process, the existing budget shall be examined to assure removal or reduction of any services or programs that should be eliminated or reduced in cost.

2.6. The annual review process shall include an assessment to determine if funds are available to operate and maintain proposed capital facilities and other public improvements.

2.7. Any year-end operating surpluses will revert to unappropriated balances for use in maintaining reserve levels set by policy and will be available for capital projects and/or one-time expenditures upon approval of the City Council.

2.8. Where practical, the City’s annual budget will include performance measures of workload, efficiency, and effectiveness.

2.9. Revenues:
2.9.1. The City will estimate annual revenues using an objective, analytical process; specific assumptions will be documented and maintained. Budgeted revenues will be estimated conservatively using accepted standards and estimates provided by the state, other governmental agencies, and/or reliable economic forecasters when available.
2.9.2. Specific revenue sources will not be dedicated for specific purposes, unless required by law or Generally Accepted Accounting Principles (GAAP). All non-tax increment, non-restricted revenues will be deposited in the General Fund and appropriated through the budget process. Ongoing revenues will fund ongoing expenditures.

2.9.3. A diversified and stable revenue system will be maintained to the extent possible to protect programs from short-term fluctuations in any single revenue source.

2.10. Appropriations:
2.10.1. The City shall, to the extent possible, pay for current year expenditures with current year revenues. Where authorized activities or equipment remain incomplete and/or unpurchased, revenues and/or fund balance may be carried forward at the City Manager’s direction to the next fiscal year to support such an activity/purchase.
2.10.2. The City shall avoid budgetary procedures which rely on financial strategies that defer payment of current operating expenses to future years.
2.10.3. Department Heads are responsible for ensuring that department expenditures stay within
the department’s budgeted appropriation.

2.10.4. A City Council Resolution is necessary to increase any total fund appropriation where no corresponding revenue offset exists that is restricted for that purpose.

2.10.5. The City Manager may adjust appropriations among departments within a fund.

3. GENERAL FUND RESERVE POLICY

3.1. The purpose of the reserve policy is to set aside funds to insure against events that would adversely affect the financial condition of the City and jeopardize the continuation of necessary public services. The reserve is designed to protect issuer ratings and offset economy downturns and revenue shortfalls.

3.2. It is a goal of the City to achieve a general fund annual operating reserve of 10% of projected General Fund operating expenditures in each fiscal year. As part of the annual budget process, the City Council shall consider a Five-Year Plan that attempts to maintain a reserve ratio of 10%. The City Council may adopt a deficit budget to deal with the uses discussed in Section 3.5 so long as the projected reserve does not go below 10% in any year of the Five-Year Plan. Should the General Fund reserve fall below 10%, each budget year the City will adopt a plan to restore the reserve percentage to 10% within five years and 15% within ten years.

3.3. The unreserved fund balance in an Internal Service Fund may be transferred to the General Fund only for a fiscal emergency or for one-time uses such as natural disasters or unforeseen liabilities.

4. EMERGENCY AND DISASTER RECOVERY FUND (EDRF)

4.1. The City shall maintain a separate fund on its books called the Emergency and Disaster Recovery Fund (EDRF), separate from the City’s General Fund. The cash in this fund will be invested in accordance with the City’s investment policy.

4.2. The purpose of this fund is to provide cash reserves in the event of severe economic downturns or disasters. The City Council shall fund three months of payroll costs, currently $6 million, in the EDRF. The cash reserve requirement shall be reviewed every biennial budget cycle. The City budget shall contain a plan to achieve the target cash reserve in the EDRF over two biennial budget cycles.

4.3. The City Council may authorize the use of the EDRF for the purposes described in this Section 4 by a simple majority of the quorum. In the event that, because of an emergency, a quorum of the City Council is unavailable to meet, a single member or the City Manager may call a meeting to reconstitute the City Council, pursuant to the California Emergency Services Act (Gov. Code § 8642.) Once reconstituted, the City Council may authorize the use of the EDRF for the purposes described in this Section 4.

4.4. In the event that, because of the nature of an emergency, use of the EDRF is necessary before it is possible for the City Council to meet, the City Manager may use the EDRF for the purposes described in this Section 4. At the first meeting of the City Council thereafter, the City Council shall be asked to ratify the action of the City Manager. In the event that the City Manager is unavailable because of the emergency, the assistant director of emergency services, as defined in
Chapter 228 of the El Cerrito Municipal Code, may use the EDGRF for the purposes described in this Section 4. At the first meeting of the City Council thereafter, the City Council shall be asked to ratify the action of the assistant director of emergency services.

5. FINANCIAL REPORTING POLICIES

5.1. Accounting Standards:
The City's accounting and financial reporting systems shall be maintained in conformance with all state and federal laws, generally accepted accounting principles (GAAP) and standards of the Governmental Accounting Standards Board (GASB) and the Government Finance Officers Association (GFOA). The City will make every attempt to implement all changes to governmental accounting practices at the earliest practicable time.

Annual Audit:

5.1.1. An annual audit will be performed by an independent public accounting firm with an audit opinion to be included with the City's published Comprehensive Annual Financial Report (CAFR). The CAFR will be submitted annually to the Government Finance Officers Association for peer review with the goal of continuing receipt of the Certificate of Achievement for Excellence in Financial Reporting.

5.1.2. The independent firm will be selected through a competitive bidding process at least once every five years. The contract may be for an initial period of three years with two additional one-year options at the City Council's discretion. The current firm may be allowed to participate in the bid process. The need for rotation of the audit staff or audit firm will be considered in the bid process. The Finance Director will review the qualifications of prospective firms and make a recommendation to

the City Council. The audit contract will be awarded by the City Council.

6. OPERATIONAL MANAGEMENT POLICIES

6.1. The City shall not commit to new spending for operating or capital improvement purposes until an analysis of all current and future cost implications relating to those programs and projects is completed.

6.2. All departments are responsible for meeting policy goals and ensuring long-term financial health. Future service plans and program initiatives will be developed to reflect current policy directives, projected resources and future service requirements.

6.3. Departmental requests for increases in staffing will be thoroughly analyzed; only those that meet adopted program initiatives and policy directives will be considered. To the extent feasible, personnel cost reductions will be achieved through attrition.

6.4. User Fees and Charges and Development Impact Fees:
6.4.1. Where direct services to users can be measured, as set forth in the Master Fee Schedule, the City should use appropriate fees, charges or assessments rather than general tax funds. All user fees and charges will be examined or adjusted annually to determine the direct and indirect cost of service. User fees and charges for services shall be established at a level related to the cost of providing such service except where the City Council has determined there is a public benefit to subsidize the service with tax-based revenue. The acceptable recovery rate and any associated changes to user fees and charges will be approved by the City Council following public review.

6.4.2. The City may identify the costs associated with new development as a basis for establishing development impact fees
City of El Cerrito
Comprehensive Financial Policy

Approved Resolution: 2019-31

but the long-term benefit of the development to the City should be considered in establishing such fees.

6.5. Grant Management:
6.5.1. The City shall actively pursue federal, state and other grant opportunities when deemed appropriate. Before accepting any grant, the City shall thoroughly consider the implications in terms of ongoing obligations that will be required in connection with acceptance of said grant and present that report for approval by the City Council.
6.5.2. The term of Grant funded positions for programs should be clearly identified and presented to the City Council for approval. It is mandatory to disclose if General Fund revenues will be needed to fund a position during or after the Grant or program expires.
6.5.3. Grant funding will be considered to leverage City funds. Inconsistent and/or fluctuating grants should not be used to fund ongoing programs. Programs financed with grant monies will be budgeted in separate cost centers, and the service program will be adjusted to reflect the level of available funding. In the event of reduced grant funding, City resources may be substituted only after all program priorities and alternatives are considered.
6.5.4. The cost of all externally mandated services for which funding is available shall be fully evaluated, including overhead, to allow for complete reimbursement of expenses.

6.6. Revenue Collection Policy:
6.6.1. The City will pursue revenue collection and auditing to assure that monies due the City are received in a timely manner.
6.6.2. The City will seek reimbursement from the appropriate agency for State and Federal mandated costs whenever possible.
6.6.3. The City will centralize accounts receivable/collection activities so that all receivables are handled consistently.
6.6.4. Accounts receivable management and diligent oversight of collections from all revenue sources are imperative. Sound financial management principles include the establishment of an allowance for doubtful accounts. Efforts shall be made to pursue the timely collection of delinquent accounts. When such accounts are deemed uncollectible, they will be written-off from the financial statements in accordance with established policies.

7. FINANCIAL MANAGEMENT POLICIES

7.1. Staff shall keep City Council apprised of financial opportunities available and shall develop appropriate recommendations.

7.2. All requests for City Council action in excess of the City Manager’s approval limit, shall include an analysis of the immediate and future fiscal impact of such action particularly impacts on the General Fund. No appropriation for new or expanded programs or staffing levels shall be approved without identifying the amount and source of available funds.

7.3. Cash Management Investment:
7.3.1. Cash and investment programs will be maintained in accordance with California Government Code Section 53600 et seq. and the City’s adopted investment policy and will ensure that proper controls and safeguards are maintained. Pursuant to the Investment Policy, the Financial Advisory Board, at least annually will
review, and the City Council will affirm, a detailed investment policy.

7.3.2. Reports on the investment portfolio and cash position will be developed and presented to the Financial Advisory Board and the City Council in conformity with the California Government Code.

7.3.3. Funds will be managed in a prudent and diligent manner with emphasis on safety of principal, liquidity, and yield, in that order.

7.3.4. The quarterly report shall include a statement in compliance with California Government Code 53646.

8. CAPITAL IMPROVEMENT PROJECT POLICIES

8.1. A Ten-year Capital Improvement Plan will be developed and updated annually, including anticipated funding sources. Capital improvement projects are defined as infrastructure or equipment purchases or construction which result in a capitalized asset and have a useful (depreciable) life of two years or more.

8.2. Each Capital Improvement Project will identify, where applicable, current operating maintenance costs and funding streams available to repair and/or replace deteriorating infrastructure and to avoid significant unfunded liabilities.

8.3. The City will develop and implement a post-implementation evaluation of its infrastructures condition on a specified periodic basis, estimating the remaining useful life, and projecting replacement costs.

8.4. The City shall actively pursue outside funding sources for all Capital Improvement Projects. Outside funding sources, such as grants, shall be used to finance only those Capital Improvement Projects that are consistent with the Ten-year Capital Improvement Plan and/or local governmental priorities, and whose operating and maintenance costs will be included in future operating budget forecasts.

8.5. Capital improvement lifecycle costs will be coordinated with the development of the Operating Budget. Future operating, maintenance and replacement costs associated with new capital improvements will be forecasted, matched to available revenue sources, and included in the Operating Budget. Capital project contract awards will include a fiscal impact statement disclosing the expected operating impact of the project and when such cost is expected to occur.

8.6. The City must carefully seek and analyze the appropriate type of financing instrument appropriate for financing capital projects. Several options may be available – general obligation debt, fee-supported debt, fund reserves, tax increment, etc. All debt financing mechanisms shall be carefully considered and analyzed for fiscal benefit and cost effectiveness. Long-term borrowing shall be restricted to projects too large to be financed from current revenues (pay-as-you-go). Where possible, special assessment, revenue or other self-supporting bonds shall be used in lieu of general obligation bonds.

9. DEBT MANAGEMENT POLICIES

9.1 These Debt Management Policies are intended to comply with Government Code Section 6855(i) and shall govern all debt undertaken by the City. The City hereby recognizes that a fiscally prudent debt policy is required in order to:

• Maintain the City’s sound financial position.

• Ensure the City has the flexibility to respond to changes in future service priorities, revenue levels, and operating expenses.
City of El Cerrito
Comprehensive Financial Policy

Approved Resolution: 2019-31

• Protect the City’s creditworthiness.

• Ensure that all debt is structured in order to protect both current and future taxpayers, ratepayers and constituents of the City.

• Ensure that the City’s debt is consistent with the City’s planning goals and objectives and capital improvement program or budget, as applicable.

9.2 Purposes for Which Debt May Be Issued

(i) Long-Term Debt. Long-term debt may be issued to finance the construction, acquisition, and rehabilitation of capital improvements and facilities, equipment and land to be owned and operated by the City.

(a) Long-term debt financings are appropriate when the following conditions exist:

• When the project to be financed is necessary to provide basic services.

• When the project to be financed will provide benefit to constituents over multiple years.

• When total debt does not constitute an unreasonable burden to the City and its taxpayers and ratepayers.

• When the debt is used to refinance outstanding debt in order to produce debt service savings or to realize the benefits of a debt restructuring.

(b) Long-term debt financings are not appropriate for current operating expenses and routine maintenance expenses.

(c) The City may use long-term debt financings subject to the following conditions:

• The project to be financed must be approved by the City Council.

• The weighted average maturity of the debt (or the portion of the debt allocated to the project) will not exceed the average useful life of the project.

• The City estimates that sufficient revenues will be available to service the debt through its maturity.

• The City determines that the issuance of the debt will comply with the applicable state and federal law.

(ii) Short-term debt. Short-term debt may be issued to provide financing for the City’s operational cash flows in order to maintain a steady and even cash flow balance. Short-term debt may also be used to finance short-lived capital projects; for example, the City may undertake lease-purchase financing for equipment.

(iii) Financings on Behalf of Other Entities. The City may also find it beneficial to issue debt on behalf of other governmental agencies or private third parties in order to further the public purposes of the City. In such cases, the City shall take reasonable steps to confirm the financial feasibility of the project to be financed and the financial solvency of any borrower and that the issuance of such debt is consistent with the policies set forth herein.

9.3 Types of Debt

The following types of debt are allowable under these Debt Management Policies:

• general obligation bonds

• bond or grant anticipation notes

• tax and revenue anticipation notes

• lease revenue bonds, certificates of
participation and lease-purchase transactions

- other revenue bonds (including sales tax revenue bonds) and certificates of participation
- pension obligation bonds
- land-secured financings, such as 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
- tax increment financing to the extent permitted under state law
- conduit financings, such as financings for affordable rental housing and qualified 501c3 organizations

The City may from time to time find that other forms of debt would be beneficial to further its public purposes and the City Council may approve such debt by amending these Debt Management Policies.

Debt shall be issued as fixed rate debt unless the City makes a specific determination as to why a variable rate issue would be beneficial to the City in a specific circumstance.

9.4 Relationship of Debt to Capital Improvement Program and Budget

New debt issues, and refinancing of existing debt, must be analyzed for compatibility within the City's Ten-Year Capital Improvement Plan. The City shall strive to fund the upkeep and maintenance of its infrastructure and facilities due to normal wear and tear through the expenditure of available operating revenues. The City shall seek to avoid the use of debt to fund infrastructure and facilities improvements that are the result of normal wear and tear. 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.

9.5 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 these Debt Management Policies and to implement policy decisions incorporated in the City's Five-Year Financial Plan and its annual operating budget.

It is a policy goal of the City to protect taxpayers, ratepayers and constituents by utilizing conservative financing methods and techniques so as to obtain the highest practical credit ratings (if applicable) and the lowest practical borrowing costs.

The City will comply with applicable state and federal law as it pertains to the maximum term of debt and the procedures for levying and imposing any related taxes, assessments, rates and charges.

When refinancing debt, it shall be the policy goal of the City to realize, whenever possible, and subject to any overriding non-financial policy considerations, (i) minimum net present value debt service savings equal to or greater than 5% of the refunded principal amount, and (ii) present value debt service savings equal to or greater than 100% of any escrow fund negative arbitrage.

9.6 Internal Control Procedures

When issuing debt, in addition to complying with the terms of these Debt Management Policies, the City shall comply with any other applicable policies regarding initial bond disclosure, continuing disclosure, post-issuance compliance, and investment of bond proceeds.
City of El Cerrito
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The City will periodically review the requirements of and will remain in compliance with the following:

- the City’s Disclosure Policies and Procedures,

- any federal tax compliance requirements, including without limitation arbitrage and rebate compliance, related to any prior bond issues, and

- the City’s investment policies as they relate to the investment of bond proceeds.

Whenever reasonably possible, and for the purpose of ensuring that proceeds of debt will be used for their intended purpose, proceeds of debt will be held by a third-party trustee and the City will submit written requisitions for such proceeds. The City will submit a requisition signed by the Finance Director only after obtaining the signature of the City Manager.

9.7 Debt Limits

The outstanding principal amount of debt described in Section 5 will not exceed two percent (2%) of the total assessed value of property in the City, and debt service and lease payments incurred for financing purposes that are payable from the City’s general fund will not exceed 5% of operational appropriations.

10. EQUIPMENT REPLACEMENT FUND

10.1. The City may maintain a dedicated fund to provide for replacement of vehicles and certain equipment. Unreserved fund balance will be available for transfer to the General Fund only in the event of a fiscal emergency as described in Section 3.4.

11. ENTERPRISE FUNDS

11.1. All Enterprise Funds user fees will be examined annually to ensure that they recover all direct and indirect costs of service, provide for capital improvements and maintenance, and maintain adequate reserves.

11.2. Rate increases shall be approved by the City Council following formal notice and a public hearing. Rate adjustments will be based on the projected expenditures in the Ten-Year Financial plan.
City of El Cerrito Investment Policy
Approved Resolution 2019-69: December 17, 2019

POLICY

It is the policy of the City of El Cerrito ("City"), to invest public funds in a manner which provides for safety of principal while providing sufficient liquidity to cover the City's short and long term needs while generating the appropriate yield. All investment activity will conform to the California Government Code, Sections 53601 through 53659.

In accordance with Section 53646 of the California Government Code, the Treasurer may annually render to the City Council a statement of investment policy and the policy will have been previously reviewed by the Financial Advisory Board.

1.0 SCOPE

This investment policy applies to all financial assets of the City as accounted for in the City of El Cerrito's Comprehensive Annual Financial Report. Policy statements included in this document focus on the City's pooled funds, but will also apply to all other funds under the Treasurer's control unless specifically exempted by statute or ordinance. This policy includes, but is not limited to the following funds:

- General Fund
- Enterprise Funds
- Capital Project Funds
- Debt Service Funds
- Special Revenue Funds
- Internal Service Funds
- Trust and Agency Funds
- Retirement Agency Funds
- Any new funds created by the City Council

This policy specifically exempts any City or bond proceeds in the possession of a trustee or fiscal agent. These bond proceeds shall be invested in accordance with the requirements and restrictions outlined in the bond documents. This policy does not apply to any lending program of the City.

2.0 PRUDENCE

All persons authorized to make investment decisions for the City of El Cerrito are trustees and therefore fiduciaries subject to the prudent person rule.

The standard of prudence to be used by City of El Cerrito fiduciaries is the "Prudent Investor" Standard found in the California Government Code Section 53600.3.

The fiduciaries are the City Manager, City Treasurer and City Council. Acting within the intent and scope of the Investment Policy and other written procedures, and exercising due diligence, shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported to the City Council in a timely manner and the fiduciaries take appropriate action to control adverse developments.

3.0 OBJECTIVE

The objective of the investment portfolio is to meet the City's short and long-term cash flow needs. To achieve this objective, the portfolio will be structured to provide, in priority order, safety of principal, liquidity and yield.

3.1 Safety: Safety of principal is the foremost objective of the City of El Cerrito in the investment of public funds. All investments of the City shall be undertaken in a manner that ensures the preservation of capital. Each investment transaction shall seek to ensure that capital losses are avoided, whether from issuer default, broker/dealer default or erosion of market value. The City shall seek to preserve principal by mitigating the two types of risk: credit risk and market risk.

3.2 Credit Risk: Credit risk is the risk of loss due to failure of the issuer to repay an obligation and shall be mitigated by investing in only high-quality credit investments and by diversifying the investment portfolio so that the failure of any one issuer would not unduly jeopardize the City's fiscal status.

3.3 Market Risk: Market risk is the risk of market value fluctuations due to overall changes in the general level of interest rates and shall be mitigated by structuring the portfolio so that securities mature at the same time major expenditures occur, eliminating the need to sell securities prior to their maturity. The taking of short positions, which is, selling securities the City does not own, is prohibited. It is explicitly recognized herein, however, that in a diversified portfolio, occasional
measured losses are inevitable and must be considered within the context of overall investment return.

3.4 Liquidity: The City’s investment portfolio will be structured to provide sufficient liquidity to meet the operating requirements of the City of El Cerrito. The City of El Cerrito will attempt to match its investments with anticipated cash flow requirements whenever possible. The maximum maturity of any one security, unless otherwise restricted by the California Government Code, is limited to five years. The portfolio’s weighted average maturity shall be limited to three years.

3.5 Yield: State law requires that the objective of return on investment be subordinate to the objectives of safety and liquidity. Employees should also seek the best return on investments while satisfying the concerns of safety and liquidity. Therefore, the Treasurer shall seek to achieve a return on the funds under City control throughout all economic cycles, taking into consideration the City of El Cerrito’s investment risk constraints and cash flow requirements.

4.0 DELEGATION OF AUTHORITY

Pursuant to Section 53601 of the California Government Code, the City Council as the legislative body of the City of El Cerrito has primary responsibility for the investment of all funds in the City treasury. As authorized under Section 53607 of the California Government Code, the City Council hereby delegates its authority to invest or reinvest the funds of the City, and to sell or exchange securities so purchased, to the City Treasurer who shall assume full responsibility for all such transactions until such time as this delegation of authority may be revoked by the City Council. In the City Treasurer’s absence, the City Manager is authorized to perform any such transactions.

5.0 INVESTMENT PROCEDURES

The City Treasurer may establish written investment policy procedures for the operation of the investment program consistent with this policy. The procedures could include reference to safekeeping, wire transfer agreements, banking service contracts and collateral/depository agreements.

6.0 ETHICS AND CONFLICT OF INTEREST

Elected officials, officers and employees of the City who make investment decisions will refrain from any activity that could conflict with the proper execution of the investment program or which could impair their ability to make impartial investment decisions.

Employee actions will be in accordance with this policy, California Government Code Sections 1090 et seq, 87100 et seq., other applicable Government Code Sections or future Council actions.

7.0 AUTHORIZED FINANCIAL DEALERS AND INSTITUTIONS

The City of El Cerrito shall transact business only with commercial banks, savings and loans, credit unions, and investment securities broker/dealers. The broker/dealers must be primary dealers regularly reporting to the Federal Reserve Bank of New York or regional broker/dealers that qualify under the Securities and Exchange Commission Rule 15c3-1 (uniform net capital rule). Selection of financial institutions and broker/dealers authorized to do business with the City shall be at the discretion of the fiduciaries. The Treasurer will maintain a list of financial institutions authorized to provide investment services to the City.

All financial institutions and broker/dealers who desire to become qualified bidders for investment transactions must supply the Treasurer with audited financial statement from the three most recent years, at least three references from other California Local agencies, a completed Broker/dealer questionnaire and a statement certifying that the institution has reviewed the California Government Code Section 53600 et seq and the City’s Investment Policy. The certification will state that the financial institution or broker/dealer and all investments presented to the Treasurer will be in compliance with the applicable State Code and the City Investment Policy.

The Treasurer shall determine if the Financial Institutions are adequately capitalized, make markets in securities appropriate to the City’s needs and are recommended by other local agency portfolio managers.

The Treasurer will conduct an annual review of the financial condition of all qualified institutions. Additionally, their current financial statements are required to be on file.

8.0 AUTHORIZED INVESTMENTS

The City is authorized by California Government Code Section 53600 et seq. to invest in the following types of securities:

United States Treasury Bills, Bonds, and Notes, or those for which the full faith and credit of the United States are pledged for the payment of principal and interest. There is no limitation as to the percentage of the portfolio that can be invested in this category. The maximum term shall be five years.
Obligations issued by United States Government Agencies such as, but not limited to the Federal Farm Credit Bank (FFCB), the Federal Home Loan Bank (FHLB), the Federal Home Loan Mortgage Corporation (FHLMC), the Federal National Mortgage Association (FNMA), the Student Loan Marketing Association (SLMA), the Government National Mortgage Association (GNMA) and the Tennessee Valley Authority (TVA). United States Government Agency securities with call features are also authorized. There is no limitation as to the percentage of the portfolio that can be invested in this category. The maximum term shall be five years.

Bills of exchange or time drafts drawn on and accepted by a commercial bank, otherwise known as Banker’s Acceptances. Purchases in this category may not exceed 180 days to maturity nor exceed 30% of the cost value of the portfolio.

Commercial Paper of prime quality and ranked P1 by Moody’s Investor Services, A1 by Standard and Poor’s or F1 by Fitch Financial Services Inc., issued by a corporation organized and operating in the U.S. as a general corporation and having assets in excess of $500 million and having an “A” or better rating on its long-term debt as provided by Moody’s, Standard and Poor’s or Fitch. Purchases of eligible commercial paper may not exceed 270 days to maturity. Purchases of commercial paper may not exceed 10 percent of the cost value of the portfolio or represent more than 10 percent of the outstanding paper of an issuing corporation.

Total combined corporate debt (Commercial Paper and Medium-Term Notes) may not exceed 20 percent of the cost value of the portfolio.

Negotiable Certificates of Deposit issued by a nationally or state-chartered bank or a state or federal savings institution or credit union. Securities eligible for purchase in this category shall be rated “A” or better by Moody’s, Standard and Poor’s or Fitch. Purchases of Negotiable Certificates of Deposit shall not exceed 30 percent of the cost value of the portfolio nor exceed a five-year term.

Medium Term Notes (MTNs) issued by corporations organized and operating within the United States or by depository institutions licensed by the United States or any state and operating within the United States. MTNs eligible for investment in this category must be rated “A” or better by Moody’s, Standard and Poor’s or Fitch. Investments in this category will be limited to a five-year maximum maturity and may not exceed 10 percent of the cost value of the portfolio.

Total combined corporate debt (Commercial Paper and Medium-Term Notes) may not exceed 20 percent of the cost value of the portfolio.

Shares of beneficial interest issued by diversified management companies that are Money Market Funds registered with the Securities and Exchange Commission under the Investment Company Act of 1940. These funds must either have attained the highest rating/ranking by at least two of the three largest nationally recognized rating services. Investments in this category will not exceed 5 percent of the portfolio.

State Pool – Local Agency Investment Fund (LAIF). This fund was established by the State Treasurer for the benefit of Local agencies under California Government Code Section 16429.1. The City may invest in the LAIF up to the maximum amount permitted by State law. Purchase of investments will take into account the need for liquidity offered by LAIF for operational purposes, as well as the need for portfolio diversification.

Time Certificates of Deposit collateralized in accordance with the California Government Code Sections 53652 and 53653, may be purchased by the City from banks or savings and loan associations or credit unions. Purchases in this category will not exceed 5 years to maturity or 30 percent of the cost value of the portfolio. Purchases in a single institution will not exceed 10 percent of the cost value of the portfolio.

Derivative Securities are those securities that derive their value from another asset or index. Investments in derivative securities will be made using the Prudent Investor Rule and will be limited to federal agency callable issues. Purchases in this category will not exceed 10% of the cost value of the portfolio.

Prohibited Investments. Investments not described herein are ineligible investments. The City shall not invest any funds in inverse floaters, range notes, or interest only strips that are derived from a pool of mortgages, in accordance with, California Government Code Section 53601.6. With the exception of callable agencies, any security that derives its value from another asset or index is prohibited. In addition, the City shall not invest any
funds in any security that could result in zero interest accrual if held to maturity.

9.0 INVESTMENT POOLS/MUTUAL FUNDS

A thorough investigation of any pooled investments or money market mutual fund is required prior to investing City funds. A due diligence review will be performed on all money market mutual funds and pooled investment funds on a continued basis.

As outlined in section 7.0 of this policy, investments in mutual funds are restricted to money market mutual funds and must meet the experience and asset requirements as stated. The fiduciaries will continually monitor the funds to ensure the maintenance of those ratings/requirements.

Reports on the performance of the Pooled Money Investment Account/LAIF can be found on the California State Treasurer’s web site as well as the Investment Board report, historical rates/costs and market valuations. These reports shall be reviewed by the Treasurer each month as part of the due diligence review.

10.0 COLLATERALIZATION

California Government Code, Sections 53652 et seq., specifies the types and levels of collateral for public funds on deposit above the FDIC insurance amounts. The collateral requirements apply to both active bank deposits (checking and savings accounts) and inactive bank deposits (non-negotiable certificates of deposit) and must be maintained for all the City’s bank deposits.

11.0 SAFEKEEPING AND CUSTODY

All securities held by the City of El Cerrito shall be held in safekeeping by a third-party bank trust department acting as agent for the City under the terms of the custody agreement executed by the bank and the City, and shall be evidenced by safekeeping receipts. All securities will be received and delivered using standard delivery-versus-payment (DVP) procedures. Investments in the State Pool or money market mutual funds are undeliverable and are not subject to delivery or third-party safekeeping.

12.0 DIVERSIFICATION

Except as provided in section 8.0, the City of El Cerrito will diversify its portfolio by investment type, issuer, maturity dates and broker/dealer. Limits for security types are set forth in Section 8.0 of this document.

13.0 INTERNAL CONTROLS

The City Treasurer will maintain a system of internal controls to ensure compliance with investment procedures of the City and Secessor Agency of the City of El Cerrito and the California Government Code and these controls will be audited annually by the City’s external audit firm.

14.0 REPORTING

The Council may request that the Treasurer render a report to the City Council. The report shall include the type of investment, issuer, maturity date, par and cost/book values of all securities, investments and monies held by the City of El Cerrito. It shall also include the rate of interest, the current market value as of the report date and the source of the valuation. The report shall state compliance of the portfolio with the Investment Policy as well as the California Government Code and it shall state the City’s ability to meet its estimated expenditures for the next six months or provide an explanation as to why sufficient money is not available and what actions are being done to correct the deficiency.

15.0 INVESTMENT POLICY REVIEW AND ADOPTION

The City of El Cerrito’s investment policy will continue to be reviewed and adopted by the City Council annually, even if not required by California Government Code 53646. Prior to the annual submission to the City Council the Investment Policy will be reviewed by the Financial Advisory Board and the Board’s comments will be presented to the City Council for its consideration.

16.0 GLOSSARY

AGENCIES: Federal agency securities and/or Government sponsored enterprises.

BANKERS ACCEPTANCE (BA): A draft or bill or exchange accepted by a bank or trust company. The accepting institution, as well as the issuer, guarantees payment of the bill.

BROKER: A broker brings buyers and sellers together for a commission.

CERTIFICATE OF DEPOSIT (CD): A time deposit with a specific maturity evidenced by a certificate. Time certificates of deposit are collateralized in accordance with the statute. Large-denomination CD’s are typically negotiable and non-collateralized.

COLLATERAL: Securities, evidence of deposit or other property which a borrower pledges to secure repayment of a loan. Also refers to securities
pledged by a bank to secure deposits of public monies.

**DEALER**: A dealer, as opposed to a broker, acts as a principal in all transactions, buying and selling for his own account.

**DELIVERY VERSUS PAYMENT**: There are two methods of delivery of securities: delivery versus payment and delivery versus receipt. Delivery versus payment is delivery of securities with an exchange of money for the securities. Delivery versus receipt is delivery of securities with an exchange of a signed receipt of the securities.

**DERIVATIVES**: (1) Financial instruments whose return profile is linked to or derived from, the movement of one or more underlying index or security, and may include a leveraging factor, or (2) financial contracts whose value is derived from an underlying index or security (interest rates, foreign exchange rates, equities or commodities).

**DIVERSIFICATION**: Dividing investment funds among a variety of securities offering independent returns.

**FEDERAL CREDIT AGENCIES**: Agencies of the Federal government set up to supply credit to various classes of institutions and individuals, e.g., S&L’s, small business firms, students, farmers, farm cooperatives, and exporters.

**FEDERAL DEPOSIT INSURANCE CORPORATION (FDIC)**: A federal agency that insures bank deposits, currently up to $250,000 per deposit.

**FEDERAL HOME LOAN BANKS (FHLB)**: Government sponsored wholesale banks (currently 12 regional banks) which lend funds and provide correspondent banking services to member commercial banks, thrift institutions, credit unions and insurance companies. The mission of the FHLB is to liquify the housing related assets of its members who must purchase stock in their district Bank.

**FEDERAL NATIONAL MORTGAGE ASSOCIATION (FNMA)**: FNMA, like GNMA was chartered under the Federal National Mortgage Association Act in 1938. FNMA is a federal corporation working under the auspices of the Department of Housing and Urban Development (HUD). It is the largest single provider of residential mortgage funds in the United States. Fannie Mae, as the corporation is called, is a private stockholder-owned corporation. The corporation’s purchases include a variety of adjustable mortgages and second loans, in addition to fixed-rate mortgages. FNMA’s securities are also highly liquid and are widely accepted. FNMA assumes and guarantees that all security holders will receive timely payment of principal and interest.

**FEDERAL RESERVE SYSTEM**: The central bank of the United States created by Congress and consisting of a seven-member Board of Governors in Washington, D.C., 12 regional banks and about 5,700 commercial banks that are members of the system.

**FIDUCIARY**: An individual in whom another has placed the utmost trust and confidence to manage and protect property or money. The relationship wherein one person has an obligation to act for other’s benefit.

**GOVERNMENT NATIONAL MORTGAGE ASSOCIATION (GNMA or Ginnie Mae)**: Securities influencing the volume of bank credit guaranteed by GNMA and issued by mortgage bankers, commercial banks, savings and loan associations, and other institutions. Security holder is protected by full faith and credit of the US Government. Ginnie Mae securities are backed by the mortgages, including FHA and VA mortgages. The term “pass-throughs” is often used to describe Ginnie Mae’s.

**ISSUER**: A legal entity that has the power to issue and distribute securities. Issuers include corporations, municipalities, foreign and domestic governments and their agencies, and investment trusts.

**LIQUIDITY**: A liquid asset is one that can be converted easily and rapidly into cash without a substantial loss of value. In the money market, a security is said to be liquid if the spread between bid and asked prices is narrow and reasonable size can be done at those quotes.

**POOLED MONEY INVESTMENT FUND (LAIF)**: The aggregate of all funds from political subdivisions that are placed in the custody of the County or State Treasurer for investment and reinvestment. The State of California’s pool is known as the Local Agency Investment Fund, or LAIF.

**MARKET VALUE**: The price at which a security is trading and could presumably be purchased or sold.
MATURITY: The date upon which the principal or stated value of an investment becomes due and payable.

MONEY MARKET: The market in which short-term debt instruments (bills, commercial paper, bankers' acceptances, etc.) are issued and traded.

PORTFOLIO: Collection of securities and investments held by an investor.

PRIMARY DEALER: A group of government securities dealers who submit daily reports of market activity and positions and monthly financial statements to the Federal Reserve Bank of New York and are subject to its informal oversight. Primary dealers include Securities and Exchange Commission (SEC) registered securities broker-dealers, banks and a few unregulated firms.

PRUDENT PERSON RULE: An investment standard. In some states, the law requires that a fiduciary, such as a trustee, may invest money only in a list of securities selected by the custody state. In other states, the trustee may invest in a security if it is one which would be bought by a prudent person of discretion and intelligence who is seeking a reasonable income and preservation of capital.

RATE OF RETURN: For fixed-rate securities, it is the coupon or contractual dividend rate divided by the purchase price which is also the current yield.

SAFEKEEPING: A service to customers rendered by banks for a fee whereby securities and valuables of all types and descriptions are held in the bank's vaults for protection.

SECURITIES & EXCHANGE COMMISSION: Agency created by Congress to protect investors in securities transactions by administering securities legislation.

SEC RULE 15c301: See Uniform Net Capital Rule.

TREASURY BILLS: A non-interest bearing discount security issued by the US Treasury to finance the national debt. Most bills are issued to mature in three months, six months, or one year.

TREASURY BONDS: Long-term coupon-bearing US Treasury securities issued as direct obligations of the US Government and having initial maturities of more than 10 years.

TREASURY NOTES: Medium-term coupon-bearing US Treasury securities issued as direct obligations of the US Government and having initial maturities from two to 10 years.

UNIFORM NET CAPITAL RULE: Securities and Exchange Commission requirement that member firms as well as non-member broker-dealers in securities maintain a maximum ratio of indebtedness to liquid capital of 15:1; also called net capital rule and net capital ratio. Indebtedness covers all money owed to a firm, including margin loans and commitments to purchase securities, one reason new public issues are spread among members of underwriting syndicates. Liquid capital includes cash and assets easily converted into cash.

YIELD: The rate of annual income return on an investment, expressed as a percentage: (a) Income Yield is obtained by dividing the current dollar income by the current market price for the security; (b) Net Yield or YIELD to Maturity is the current income yield minus any premium above par or plus any discount from par in purchase price, with the adjustment spread over the period from the date of purchase to the date of maturity of the bond.
Boards, Commissions and Committees are appointed by and serve as advisors to the City Council. More than 90 residents serve the City on these advisory bodies and make a tremendously valuable contribution to the effective provision of responsive services to the community.

Each year, certain Boards, Commissions and Committees, through their staff liaisons, have made funding requests that relate to specific tasks, projects, or events. In order to provide clarity of actual expenditures as well as engage the members of the advisory bodies during the planning process, each request for funding appears within this section. The actual expenditure will be contained within the respective staff liaison departmental budget request.

**ARTS & CULTURE COMMISSION (7 Members)**
Acts in an advisory capacity to the City Council in all matters pertaining to arts in the community. Makes recommendations to the Council concerning the resources and needs of the community on the subject of the arts, opportunities for participation of artists and performers in City-sponsored activities, and ways to encourage community involvement in the arts. Makes recommendations to the Council regarding acquisition of art by the City, public art and exterior works of art installed on public property in the City. Oversees the City's Arts in Public Places Program, Poet Laureate Program and El Cerrito Creative Re-Use Artist Residency (“ECCRU”) at the Recycling + Environmental Resource Center. Juries exhibits for the City Hall Gallery Space. Meets the 4th Monday of each month at 7:00 p.m. at City Hall. Current members: Allison Cooper, George Gager, Courtney Helion, Ann Wiens, and Alan Pavlosky (2 vacancies). Staff liaison: Alexandra Orologas (City Management).

**CITIZENS' STREET OVERSIGHT COMMITTEE (5 Members)**
Monitors expenditures of revenue collected pursuant to ECMC Chapter 4.60, the “Pothole Repair and Local Street Improvement and Maintenance Transactions and Use Tax,” to determine whether such funds are expended for the purposes specified in the current Street Repair and Maintenance Expenditure Plan. The plan is approved by the City Council; The Oversight Committee issues reports on its findings to the City Council and public at least annually. Meets 4th Monday of January and September and 2nd Monday of November. Current members: Matthew Kelly, Vanessa Hill, Kathy Fleming, and Prachi Amin (1 vacancy). Staff liaison: Yvetteh Ortiz (Public Works).

**CIVIL SERVICE COMMISSION (5 Members)**
Hears appeals submitted by any person in City civil service relative to any disciplinary action, dismissal, demotion, or alleged violation of the Municipal Code or the personnel rules, and certifies its findings and recommendations. Holds hearings and makes recommendations on any matter of personnel administration requested by the Council or the City Manager. Meets on call at 7:00 p.m. at City Hall. Current members: Michael Fischer, Eugene Park, Dorian Peters, and Bruce Yow (1 vacancy). Staff liaison: Alexandra Orologas (City Management).

**COMMITTEE ON AGING (15 Members)**
The Committee on Aging is open to any and all interested adult residents in El Cerrito. The Committee serves as an advisory body to the City Council on matters such as quality programs, services, housing
options, and facilities for seniors; accessible public transportation and paratransit services for persons unable to use public transit facilities; and support services to assist frail older adults and their families both within and outside of their homes. Meets on the 3rd Wednesday of each month at 3:00 p.m. at City Hall. Current members: Buddy Akacić, Katherine Cesa, Kenneth Epley, Janet James, Carol Kehoe, Pansy Kwong, Steve Lipson, Kim Marlia, Pamela Wagner, and Bruce Yow (5 vacancies). Staff liaison: Bridget Cooney (Senior Services, Recreation).

CRIME PREVENTION COMMITTEE (15 Members)
The Crime Prevention Committee was formed by resolution of the City Council in 1975. Membership is composed of El Cerrito residents interested in or knowledgeable about the criminal justice system. The Committee sponsors National Night Out, Neighborhood Watch, and many crime-prevention-related seminars, programs and events. Meets the 1st Monday of each month at 7:00 p.m. at City Hall. Current members: William Cedric Cobb, James Dologonas, Katie Fournier, George Gager, Eugene Go, and Dorothy Herzberg.(9 vacancies). Staff liaison: Sgt.Scott Cliatt (Police Department).

DESIGN REVIEW BOARD (5 members)
The Design Review Board reviews new Tier II developments and major Tier III renovations of existing properties in the San Pablo Specific Plan area. They serve as the first appeal hearing body for administrative Tier I design review actions and make recommendations to the Planning Commission regarding Tier IV projects located in the Plan area. They also have final design authority for new residential developments, from duplexes to multi-family units outside of the Plan area. Their purview includes the consideration of the proposed architecture, site layout, landscaping as well as master sign programs for the purpose of encouraging quality design. In this role, they work collaboratively with applicants to refine their projects in terms of materials, finishes and landscaping. Finally, they are the approving authority for the necessary environmental documentation required by the California Environmental Quality Act (CEQA) related to projects under their review. Meets on the 1st Wednesday of each month, 7:30 p.m. at City Hall. Current members: Ben Chuaqui, Wenlin Li, Andrea Lucas, and Gyanendra Singh (1 vacancy) . Staff liaison: Sean Moss (Community Development).

ECONOMIC DEVELOPMENT COMMITTEE (15 Members)
Advises the Council on economic development matters, makes recommendations on the annual economic development work plan, and oversees the work of subcommittees established to concentrate on creating plans for high-priority areas. The Chamber of Commerce President serves on the Economic Development Committee during his or her tenure as Chamber president. Meets on the 3rd Monday of every month, 7:00 p.m. at City Hall. Current members: Christopher Bunting, Travis Campbell, Mark Figone, George Gager, Rachel Melby, Jean Shrem, Patrick Swen, Eric Wright, and Jonathan Zazove (6 Vacancies). Staff liaison: Aissia Ashoori (Community Development)

ENVIRONMENTAL QUALITY COMMITTEE (15 Members)
The Environmental Quality Committee was established in FY 2007-08. The fifteen-member Environmental Quality Committee serves in an advisory capacity to the City Council, staff, other boards, commissions, and committees, and the residents of the City with regard to environmental quality issues within the City of El Cerrito. The Committee recommends programs, policies, and ordinances to the City Council and promotes the City’s environmental quality efforts. The Committee also promotes and fosters public awareness, education, interest and support for environmental quality efforts, fosters volunteer opportunities, and educates El Cerrito residents regarding environmental quality and issues relating to
environmental impacts. The Committee meets on the 2nd Tuesday of each month at 7:00 p.m. at City Hall. Members: Buddy Akacić, Howdy Goudey, Rebecca Milliken, Mark Miner, Evelyn Mitchell, Elizabeth Molnar, Sean O'Connor, Paloma Pavel, Ellen Spitalnik, Sheila Tarbet, Neil Tsutsui, Dave Weinstein, and Rose Vekony (2 vacancies). Staff liaison: Will Provost (Public Works).

FINANCIAL ADVISORY BOARD (5 Members)
Reviews and makes recommendations on the proposed annual budget and long-term financial plan for the City and the Redevelopment Agency. Conducts an annual review of the City’s investment policies, and gives consideration to the managing of the City’s financial reserves to assure maximum returns on approved investments. Reviews the annual audit and management letter, and provides the City Council with recommended changes in financial practices. Reviews and makes recommendations on all proposed bonds or other debt instruments to be issued by the City. Meets on the 4th Tuesday of each month at 7:30 p.m. at City Hall. Current members: Ruth Cazden, Farhad Farahmand, William Ktsanes, Dick Patterson, and Kimberly White. Staff liaison: Sandra Dalida (Finance).

HUMAN RELATIONS COMMISSION (7 Members)
Develops positive human relations through education, encouragement of greater respect, and understanding between people, their equal opportunity rights under the law, and the recognition of the racial, ethnic, religious, and cultural diversity of the El Cerrito community. Initiates educational and cultural programs, and promotes tolerance and mutual respect among all persons. Commission members are generally representative of the demographics of the City, considering race, religion, age, gender, ethnicity, and other factors. Meets on the 2nd Wednesday of each month, 7:00 p.m. at City Hall. Current members: Buddy Akacić, Julie Conant, Walter Williams III, and W. Mina Wilson (3 vacancies). Staff liaison: Shannon Bassi (City Management).

PARK AND RECREATION COMMISSION (7 Members)
Acts in an advisory capacity on all matters pertaining to public recreation, including parks, playgrounds, landscaping, childcare, educational and enrichment courses, and entertainment. Reviews the annual budget and Master Fee Schedule of the Recreation Department and makes recommendations with respect thereto. Assists in the planning of a recreation programs for the City and promotes and stimulates public interest; and, to that end, solicits to the fullest possible extent the cooperation of interested community groups and other public and private agencies. Studies present and future needs of the City with regard to park and recreation facilities. Reviews and recommends parks and recreation facilities design plans. Reviews and recommends projects and policies as they relate to the Parks and Recreation Facilities Master Plan (2019) and Measure H. Generally meets on the 4th Wednesday of each month at 7:00 p.m. at City Hall or via Teleconference (Zoom). Current members: Ben Chuaqui, Avis Codron, Jennifer Kaczor, and Norman LaForce (3 vacancies). Staff liaison: Chris Jones (Recreation).

PLANNING COMMISSION (7 Members)
California’s Conservation and Planning law requires the City to establish a Planning Commission. One of its primary functions is as an advisory body to the City Council in matters relating to current and advance planning and the development of the built environment. This includes the review and stewardship of the City’s long-range planning goals, policies and programs on a broad array of issues related to land use, including concessions under state density law. In addition, this body hears and takes action on Tier IV development projects located inside the San Pablo Avenue Plan area, after receiving the recommendation of the Design Review Board. They also hear appeals of administrative decisions of the
Zoning Administrator as well as appeals of actions made by the Design Review Board. In addition, the Commission takes action on conditional use permits, variances, development agreements and serves as the approving authority for necessary environmental documentation required by the California Environmental Quality Act (CEQA) for any project under their purview. Meets on the 3rd Wednesday of each month in regular session at 7:30 p.m. at City Hall. Current members: Brendan Bloom, Erin Gillett, Daniel Hamilton, Leslie Mendez, and Joy Navarrete (2 vacancies). Staff liaison: Sean Moss (Community Development).

**URBAN FOREST COMMITTEE (15 Members)**
The Tree Committee serves in an advisory capacity to the City Council, other commissions, and residents with regard to the growth, maintenance, and location of trees within the city. The Committee recommends programs, policies, and ordinances to implement and promote the City’s Street Tree and Urban Forest Management Plan and to coordinate with the Public Works staff regarding management and maintenance efforts. The Committee promotes and fosters public awareness, education, interest and support for urban forestry efforts, fosters volunteer opportunities for tree planting and watering along the City’s streets and in residential front yards, and educates El Cerrito residents regarding selecting, planting and maintaining trees. Meets 2nd Monday of each month at 7 pm in the Hillside Room at City Hall. Current Members: Cathy Bleier, Robert Hrubes, Catherine Hughes, Jennifer Kaczor, Susan Kuchinskas, Yan Linhart, and Robin Mitchell (8 vacancies). Staff liaison: Stephen Prée (Public Works).
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<td>Property Tax-PY Supplemental</td>
<td>-$9,248</td>
<td>-$9,170</td>
<td>-$8,566</td>
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<tr>
<td>40070</td>
<td>Property Tax-PY Unsecured</td>
<td>$6,671</td>
<td>$732</td>
<td>$4,396</td>
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<tr>
<td>40080</td>
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<td>$61,566</td>
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<tr>
<td>40085</td>
<td>Property Tax-RPTTF Pass Through Pmts</td>
<td>$304,770</td>
<td>$290,356</td>
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<tr>
<td>40090</td>
<td>Property Tax-RPTFF Residual Pmts</td>
<td>$1,282,579</td>
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<td>40210</td>
<td>Sales Tax-1% Bradley-Burns Local Share</td>
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<td>Sales Tax-1/2% Prop 172</td>
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<td>Sales &amp; Use Tax In-Lieu</td>
<td>$873,025</td>
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<td>Sales Tax - District Tax</td>
<td>$3,282,083</td>
<td>$3,281,098</td>
<td>$3,790,799</td>
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<td>Transient Occupancy Tax</td>
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<td>$118,891</td>
<td>$126,164</td>
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<td>40510</td>
<td>Franchise Fees</td>
<td>$1,192,630</td>
<td>$1,586,508</td>
<td>$1,326,673</td>
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<td>IN KIND/PEG FEES</td>
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<td>$51,104</td>
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<td>$918,799</td>
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<td>Real Property County Transfer Tx</td>
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<td>Utility Users' Tax</td>
<td>$0</td>
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<tr>
<td>40811</td>
<td>Utility Users' Tax - Energy</td>
<td>$1,591,708</td>
<td>$1,630,629</td>
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<tr>
<td>40812</td>
<td>Utility Users' Tax - Water</td>
<td>$583,060</td>
<td>$565,261</td>
<td>$650,558</td>
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<td>40813</td>
<td>Utility Users' Tax - Telecom</td>
<td>$1,033,124</td>
<td>$886,629</td>
<td>$902,833</td>
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<td>42285</td>
<td>Tobacco Retailer License</td>
<td>$3,512</td>
<td>$5,312</td>
<td>$9,746</td>
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<td>43925</td>
<td>Penalties-BLT</td>
<td>$15,457</td>
<td>$13,302</td>
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<td>Interest Income</td>
<td>$52,161</td>
<td>$167,572</td>
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<td>44210</td>
<td>Property Leases</td>
<td>$105,103</td>
<td>$99,810</td>
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<td>Rentals-Facilities</td>
<td>$3,361</td>
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<td>VLF In Lieu</td>
<td>$2,653,610</td>
<td>$2,817,324</td>
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<td>Misc In-Lieu Taxes</td>
<td>$0</td>
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<td>45530</td>
<td>SB-90 Reimbursement</td>
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<td>Personal Property Sales</td>
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<td>Contributions &amp; Donations</td>
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<td>$100</td>
<td>$0</td>
<td>$0</td>
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<td>48970</td>
<td>Damage Recoveries</td>
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<td>Other Misc Revenue</td>
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<tr>
<td>49990.206</td>
<td>Operating Xfer-1N-MEAS A</td>
<td>$51,000</td>
<td>$51,000</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
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<tr>
<td>49990.207</td>
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<td>49990.221</td>
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<td>$511,593</td>
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<td>49990.222</td>
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<td>$551,726</td>
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<td>49990.223</td>
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<td>$3,671</td>
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<tr>
<td>49991.201</td>
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<td>$100,000</td>
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<td>$106,080</td>
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<td>49991.203</td>
<td>Indirect Xfer In-LLAD</td>
<td>$160,750</td>
<td>$160,750</td>
<td>$160,000</td>
<td>$163,200</td>
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<tr>
<td>49991.204</td>
<td>Indirect Xfer In-MEAS J</td>
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<tr>
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<td>Indirect Xfer In-Storm Drain</td>
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<tr>
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<td>Indirect Xfer In-Measure H Park &amp; Facilities</td>
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<tr>
<td>49991.501</td>
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**Division Total: 00 - Non-Departmental Revenue**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>$29,999,712</th>
<th>$30,500,035</th>
<th>$36,466,654</th>
<th>$31,253,247</th>
<th>$33,504,534</th>
</tr>
</thead>
</table>

**Department Total: 00 - Non-Departmental Revenue**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>$29,999,712</th>
<th>$30,500,035</th>
<th>$36,466,654</th>
<th>$31,253,247</th>
<th>$33,504,534</th>
</tr>
</thead>
</table>

**REVENUES Total**

| $29,999,712 | $30,500,035 | $36,466,654 | $31,253,247 | $33,504,534 |

**EXPENSES**

**Department: 00 - Non-Departmental Revenue**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>$51,000</th>
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<th>$11,357</th>
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<tr>
<td>52120</td>
<td>Legal &amp; Financial Svcs</td>
<td>$0</td>
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<td>$35,635</td>
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<td>58992</td>
<td>Suspense - NSF Check</td>
<td>$0</td>
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<td>59300</td>
<td>Extraordinary Gain/(Loss)</td>
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<td>$1,321,189</td>
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**Division Total: 00 - Non-Departmental Revenue**

| $0       | $0       | $1,368,434 | $0      | $0      |

**Department Total: 00 - Non-Departmental Revenue**

| $0       | $0       | $1,368,434 | $0      | $0      |

**Division Total: 00 - Non-Departmental**

| $104,708 | $134,625 | $996,842 | $981,229 | $988,908 |

**Division: 50 - Capital Outlay**

<table>
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<tbody>
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<tr>
<td>58110</td>
<td>Principal Payments</td>
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<td>$113,046</td>
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<tr>
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<td>Interest Payments</td>
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<td>$219,989</td>
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<td>59990.835</td>
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<td>$880,612</td>
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<td>$82,763</td>
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**Division Total: 00 - Non-Departmental**

| $104,708 | $134,625 | $996,842 | $981,229 | $988,908 |

**Division: 50 - Capital Outlay**

| $1,066,838 | $59,777 | $0       | $70,000  | $0      |

**Department Total: 00 - Non-Departmental**

| $1,171,547 | $194,402 | $996,842 | $1,051,229 | $988,908 |

**EXPENSES Total**

| $1,171,547 | $194,402 | $2,365,276 | $1,051,229 | $988,908 |

**Fund REVENUE Total: 101 - General Fund**

<p>| $29,999,712 | $30,500,035 | $36,466,654 | $31,253,247 | $33,504,534 |</p>
<table>
<thead>
<tr>
<th>Fund EXPENSE</th>
<th>Total: 101 - General Fund</th>
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</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>Fund: 201 - Gas Tax Fund</td>
<td></td>
</tr>
<tr>
<td></td>
<td>45310 - Gas Tax (Section 2105)</td>
</tr>
<tr>
<td></td>
<td>45320 - Gas Tax (Section 2106)</td>
</tr>
<tr>
<td></td>
<td>45330 - Gas Tax (Section 2107)</td>
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<tr>
<td></td>
<td>45350 - Traffic Congestion Relief</td>
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<td></td>
<td>45370 - Gas Tax (Section 2103)</td>
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<td>Division Total: 00 - Non-Departmental Revenue</td>
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<tr>
<td>Department Total: 00 - Non-Departmental Revenue</td>
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</tr>
<tr>
<td>REVENUES Total</td>
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</tr>
<tr>
<td>Fund REVENUE</td>
<td>Total: 201 - Gas Tax Fund</td>
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<tr>
<td>Fund EXPENSE</td>
<td>Total: 201 - Gas Tax Fund</td>
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<td>Fund Total: 201 - Gas Tax Fund</td>
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<tr>
<td>Fund: 202 - Nat'l Pollut Dis Elim Sys</td>
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<tr>
<td></td>
<td>45710 - Nat'l Pol Disch Elim Sys</td>
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<tr>
<td>Division Total: 00 - Non-Departmental Revenue</td>
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<tr>
<td>Department Total: 00 - Non-Departmental Revenue</td>
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<tr>
<td>REVENUES Total</td>
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<tr>
<td>Fund REVENUE</td>
<td>Total: 202 - Nat'l Pollut Dis Elim Sys</td>
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<tr>
<td>Fund EXPENSE</td>
<td>Total: 202 - Nat'l Pollut Dis Elim Sys</td>
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<td>Fund Total: 202 - Nat'l Pollut Dis Elim Sys</td>
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</tr>
<tr>
<td></td>
<td>40110 - Special Assessments</td>
</tr>
<tr>
<td>Division Total: 00 - Non-Departmental Revenue</td>
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<tr>
<td>Department Total: 00 - Non-Departmental Revenue</td>
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</tr>
<tr>
<td>REVENUES Total</td>
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</tr>
<tr>
<td>Fund REVENUE</td>
<td>Total: 203 - Land &amp; Light Assess Distr</td>
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<tr>
<td>Fund EXPENSE</td>
<td>Total: 203 - Land &amp; Light Assess Distr</td>
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<tr>
<td>Fund: 204 - Measure J-Return to Source Fund</td>
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<tr>
<td>REVENUES</td>
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<tr>
<td>Department: 00 - Non-Departmental Revenue</td>
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</tr>
<tr>
<td>Division: 00 - Non-Departmental Revenue</td>
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</tr>
<tr>
<td>Measure J-1/2% Transport</td>
<td>$479,482</td>
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<tr>
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</tr>
<tr>
<td>Other Local Reimbursement</td>
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<td><strong>Division Total:</strong> 00 - Non-Departmental Revenue</td>
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</tr>
<tr>
<td><strong>Department Total:</strong> 00 - Non-Departmental Revenue</td>
<td>$479,482</td>
</tr>
<tr>
<td><strong>REVENUES Total</strong></td>
<td>$479,482</td>
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</tbody>
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| Miscellaneous Prof Svcs | $13,066 | 0       | 0       | 0       | 0       |
| Construction Services   | $53,607 | $7,548  | 0       | 0       | 0       |
| **Division Total:** 50 - Capital Outlay | $66,673 | $7,548  | 0       | 0       | 0       |
| **Department Total:** 90 - Non-Departmental | $66,673 | $7,548  | 0       | 0       | 0       |
| **EXPENSES Total** | $66,673 | $7,548  | 0       | 0       | 0       |

| Miscellaneous Prof Svcs | $83,275 | $116,623 | $89,956 | $40,000 | $88,000 |
| Construction Services   | 0       | $16,508  | $332,000 | $300,000 | $220,000 |
| Legal Notices & Advertise | 0       | $608     | 0       | 0       | 0       |
| Printing & Binding      | 0       | $275     | $54     | 0       | 0       |
| **Division Total:** 50 - Capital Outlay | $83,275 | $137,343 | $427,823 | $340,000 | $308,000 |
| **Department Total:** 90 - Non-Departmental | $83,275 | $137,343 | $427,823 | $340,000 | $308,000 |
| **EXPENSES Total** | $83,275 | $137,343 | $427,823 | $340,000 | $308,000 |

| Parcel Tax-Local Approved | $701,950 | $704,131 | $706,322 | $706,325 | $711,134 |
| **Division Total:** 00 - Non-Departmental Revenue | $701,950 | $704,131 | $706,322 | $706,325 | $711,134 |
| **Department Total:** 00 - Non-Departmental Revenue | $701,950 | $704,131 | $706,322 | $706,325 | $711,134 |
| **REVENUES Total** | $701,950 | $704,131 | $706,322 | $706,325 | $711,134 |

| Regular Salaries & Wages | 0       | $3,109   | $5,429  | 0       | 0       |
| FICA/Medicare            | 0       | $220     | $384    | 0       | 0       |
| Miscellaneous Prof Svcs  | $83,275 | $116,623 | $89,956 | $40,000 | $88,000 |
| Construction Services    | 0       | $16,508  | $332,000 | $300,000 | $220,000 |
| Legal Notices & Advertise | 0       | $608     | 0       | 0       | 0       |
| Printing & Binding       | 0       | $275     | $54     | 0       | 0       |
| **Division Total:** 50 - Capital Outlay | $83,275 | $137,343 | $427,823 | $340,000 | $308,000 |
| **Department Total:** 90 - Non-Departmental | $83,275 | $137,343 | $427,823 | $340,000 | $308,000 |
| **EXPENSES Total** | $83,275 | $137,343 | $427,823 | $340,000 | $308,000 |

<p>| Parcel Tax-Local Approved | $633,080 | $646,806 | 0       | 0       | 0       |
| <strong>Division Total:</strong> 00 - Non-Departmental Revenue | $633,080 | $646,806 | 0       | 0       | 0       |
| <strong>Department Total:</strong> 00 - Non-Departmental Revenue | $633,080 | $646,806 | 0       | 0       | 0       |
| <strong>REVENUES Total</strong> | $633,080 | $646,806 | 0       | 0       | 0       |
| Department Total: 00 - Non-Departmental Revenue | $633,080 | $646,806 | $0 | $0 | $0 |
| EXPENSES Total | $633,080 | $646,806 | $0 | $0 | $0 |
| Department: 90 - Non-Departmental |
| Division: 50 - Capital Outlay |
| 52190 Miscellaneous Prof Svcs | $3,650 | $0 | $0 | $0 | $0 |
| 53810 Construction Services | $50,357 | $20,686 | $0 | $217,366 | $270,350 |
| 56210 Buildings &amp; Structures | $51,809 | $55,238 | $0 | $0 | $0 |
| Division Total: 50 - Capital Outlay | $105,815 | $75,924 | $0 | $217,366 | $270,350 |
| Department Total: 90 - Non-Departmental |
| EXPENSES Total | $105,815 | $75,924 | $0 | $217,366 | $270,350 |
| Fund REVENUE Total: 206 - Measure A Parcel Tax | $633,080 | $646,806 | $0 | $0 | $0 |
| Fund EXPENSE Total: 206 - Measure A Parcel Tax | $105,815 | $75,924 | $0 | $217,366 | $270,350 |
| Fund Total: 206 - Measure A Parcel Tax | $527,265 | $570,882 | $0 | -$217,366 | -$270,350 |
| Fund: 207 - Measure H Park &amp; Rec Facilities |
| REVENUES |
| Department: 00 - Non-Departmental Revenue |
| Division: 00 - Non-Departmental Revenue |
| 40150 Parcel Tax-Local Approved | $0 | $0 | $636,948 | $636,948 | $648,740 |
| Division Total: 00 - Non-Departmental Revenue | $0 | $0 | $636,948 | $636,948 | $648,740 |
| Department Total: 00 - Non-Departmental Revenue |
| EXPENSES Total | $0 | $0 | $636,948 | $636,948 | $648,740 |
| Department: 90 - Non-Departmental |
| Division: 50 - Capital Outlay |
| 53250 Vehicle &amp; Equip Maint Svc | $0 | $0 | $7,887 | $5,000 | $0 |
| 53290 Miscellaneous R&amp;M Svcs | $0 | $0 | $22,867 | $50,337 | $0 |
| 53810 Construction Services | $0 | $0 | $6,173 | $95,000 | $211,774 |
| 55530 Landscape &amp; Park Supplies | $0 | $0 | $250 | $10,000 | $0 |
| 56710 Other Equipment &lt;$10K | $0 | $0 | $2,091 | $2,000 | $0 |
| 59990.101 Operating Xfer Out-GEN | $0 | $0 | $50,000 | $50,000 | $0 |
| 59991.101 Indirect Xfer-GEN | $0 | $0 | $0 | $0 | $50,000 |
| Division Total: 50 - Capital Outlay | $0 | $0 | $89,269 | $212,337 | $261,774 |
| Department Total: 90 - Non-Departmental |
| EXPENSES Total | $0 | $0 | $89,269 | $212,337 | $261,774 |
| Fund REVENUE Total: 207 - Measure H Park &amp; Rec Facilities | $0 | $0 | $636,948 | $636,948 | $648,740 |
| Fund EXPENSE Total: 207 - Measure H Park &amp; Rec Facilities | $0 | $0 | $89,269 | $212,337 | $261,774 |
| Fund Total: 207 - Measure H Park &amp; Rec Facilities | $0 | $0 | $547,679 | $424,611 | $386,966 |
| Fund: 211 - Street Improvemt &amp; Maint |
| REVENUES |
| Department: 00 - Non-Departmental Revenue |
| Division: 00 - Non-Departmental Revenue |
| 40240 Sales Tax - District Tax | $1,630,826 | $1,631,894 | $1,881,749 | $1,473,600 | $1,503,072 |
| 48990 Other Misc Revenue | $3,877 | $13,174 | $8,066 | $5,100 | $5,304 |
| Division Total: 00 - Non-Departmental Revenue | $1,634,703 | $1,645,068 | $1,889,815 | $1,478,700 | $1,508,376 |</p>
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<th>$1,889,815</th>
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| Department: | 00 - Non-Departmental Revenue |
| Division: | Non-Departmental Revenue |
| 49990.101 | Operating Xfer In-GEN |
| Division Total: | Non-Departmental Revenue |
| Department Total: | Non-Departmental Revenue |
| REVENUES Total |

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| Division: | Non-Departmental Revenue |
| 45430 | Federal Grant-Capital |
| 45450 | State Grant-Capital |
| 45460 | Local Agency Grants |
| 48120 | Contributions & Donations |
| 48130 | Developer Contributions |
| 49990.101 | Operating Xfer In-GEN |
| 49990.204 | Operating Xfer In-Meas J Return to Source |
| Division Total: | Non-Departmental Revenue |
| Department Total: | Non-Departmental Revenue |
| REVENUES Total |

| Department: | 90 - Non-Departmental |
| Division: | Capital Outlay |
| 45910 | Misc InterGovmtal Rev |
| 48610 | Transportation Impact Fees |
| 48990 | Other Misc Revenue |
| Division Total: | Capital Outlay |
| Department Total: | Non-Departmental |
| REVENUES Total |

| Department: | 90 - Non-Departmental |
| Division: | Capital Outlay |
| 52190 | Miscellaneous Prof Svcs |
| 52240 | Miscellaneous Services |
| 53810 | Construction Services |
| 54310 | Legal Notices & Advertise |
| 54410 | Printing & Binding |
| 54610 | Travel & Training |
| 55530 | Landscape & Park Supplies |
| Division Total: | Capital Outlay |
| REVENUES Total |

| Department: | 90 - Non-Departmental |
| Division: | Capital Outlay |
| 52190 | Miscellaneous Prof Svcs |
| 52240 | Miscellaneous Services |
| 53810 | Construction Services |
| 54310 | Legal Notices & Advertise |
| 54410 | Printing & Binding |
| 54610 | Travel & Training |
| 55530 | Landscape & Park Supplies |
| Division Total: | Capital Outlay |
| REVENUES Total | $4,689,194 | $1,038,735 | $1,061,585 | $1,894,360 | $11,167,175 |

| Department: | 90 - Non-Departmental |
| Division: | Capital Outlay |
| 52190 | Miscellaneous Prof Svcs |
| 52240 | Miscellaneous Services |
| 53810 | Construction Services |
| 54310 | Legal Notices & Advertise |
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<p>| Department: | 90 - Non-Departmental |
| Division: | Capital Outlay |
| 52190 | Miscellaneous Prof Svcs |
| 52240 | Miscellaneous Services |
| 53810 | Construction Services |
| 54310 | Legal Notices &amp; Advertise |
| 54410 | Printing &amp; Binding |
| 54610 | Travel &amp; Training |
| 55530 | Landscape &amp; Park Supplies |
| Division Total: | Capital Outlay |
| REVENUES Total | $4,689,194 | $1,038,735 | $1,061,585 | $1,894,360 | $11,167,175 |</p>
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**REVENUES GRAND Totals:**

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CITY OF EL CERRITO  
CORRECTIVE ACTION PLAN – STATE AUDIT 2020-803

### High Risk Issue # 1  
**Financial Condition and General Fund Reserves**

Overview: The City Council and City staff are determined to restore the City to fiscal health, increasing the General Fund reserves, and provide appropriate levels of service with respect to revenues. City staff will continue to monitor revenues and expenditures closely and work with the City Council to determine adjustments in a timely manner, if warranted.

<table>
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<th>High Risk Area #1 - State Auditor Recommendations</th>
<th>Response</th>
<th>Corrective Action March 2022</th>
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| 1. To eliminate its reliance on short-term loans, El Cerrito should address its overspending and its revenue shortfalls as discussed throughout this report. | The Administration Agrees with this Recommendation – The Administration goal is to not have to rely on a TRAN (Tax & Revenue Anticipation Note) in the future. The City will continue to work with the City Council on implementing strategies to achieve the GFOA recommended reserve levels that will eliminate the need for a TRAN. **March 2022: This item is completed.** | • The City’s audited ending year totals as per the FY 2021-22 Annual Comprehensive Financial Report (ACFR) reflects over $4 million surplus in the General Fund, not including American Rescue Plan Act (ARPA) funding. The City met its reduced expenditure targets and, due to conservative projections and a robust real estate market, exceeded revenue targets. The surplus is targeted for General Fund Reserves.  
• The City was allocated $6.2 million from ARPA and has received its first payment in the amount of $3.1 million. This funding, per the direction of the City Council, was allocated as revenue loss for FY 2020-21, intended to further improve the amount of General Fund balance. The City’s ACFR reflects this as confirmed by our independent auditor Badawi & Associates. The City continues to work with consultant Management Partners to ensure appropriate ARPA spending and reporting.  
• The FY 2020-21 audit and ACFR is completed and the General Fund surplus including ARPA funding resulted in a General Fund balance of $7.1 million, meeting the GFOA recommended reserve target of 17% and exceeding the City’s General Fund minimum reserve target of 10%. The ACFR no longer designates the City as a “going concern.”  
• Because of progress in increasing General Fund reserve levels, the City issued a TRAN amount of $5.8 million for FY 2021-22, which is a decrease from previous years; with the next payment of ARPA funding of $3.1 million in 2022, at this time the City does not plan to issue a TRAN for FY 2022-23.  
• City management and Finance staff have implemented stricter policies for staff to monitor revenues and expenditures and will continue to report monthly to City Council on budget performance. The City’s new Finance Director is continuing to monitor these policies and implement systems to ensure continued compliance. |
2. To ensure that its rising pension costs do not jeopardize the City’s ability to provide services to its residents or contribute to potential insolvency, El Cerrito should identify and use alternative methods of paying for the obligation, such as establishing a trust funded by the City or through employee contributions that invests amounts that can be used to pay for future pension benefits and reduce future pension costs.

| The Administration Agrees with this Recommendation – As a first step, the Administration has been focused building its reserve levels. Establishing a Section 115 Trust would be an extension of those efforts. The Administration intends to work with the City Council to recommend establishing a Section 115 Trust or consider other methods to fund CalPERS obligations. | • The City Council has directed City staff to establish a Section 115 Trust. Staff has researched vendors and will be working with our financial advisors to present next steps to the City Council, including issuing an RFP in the coming months. The new Finance Director and the Financial Advisory Board will develop a recommended funding policy for the City Council’s consideration.  
**Expected completion:** FY 2022-23.  
**Responsible staff:** City Management/Finance Department/Human Resources.  
• The City Council directed staff to work with all employee bargaining units to negotiate increased contributions to CalPERS. The Management/Confidential group (which is unrepresented) is now contributing an additional 2% as of FY 2021-22 and the Fire Chief and Police Chief bargaining units agreed to an increased contribution of 2% as well. At this time, all bargaining units with the exception of one (SEIU) contribute 3-5% of CalPERS employer costs in addition to the employee cost. The City is entering negotiations with 4 bargaining units in 2022. **Estimated completion:** to be determined pending negotiations.  
**Responsible staff:** City Management/Human Resources. |

3. To ensure that its policy of allowing individuals to remain as members of City-sponsored health care plans upon retirement does not result in additional costs for the City, El Cerrito should calculate the subsidy it provides to those retirees and charge them for the difference in cost resulting from their inclusion in the health care pool.

| The Administration Agrees with this Recommendation – The Administration intends to work with its benefits broker to determine the cost of the implicit subsidy that is provided to retirees by allowing them to stay on the City’s plan (at the retiree’s cost), and work with the City Council on implementing this subsidy fee to those respective retirees.  
**March 2022: This item is completed.** | • City staff worked with our benefits broker to determine the best way to deal with the implicit subsidy and, working with the insurance vendors, concluded that separating out the retirees from the active employees as a separate group, and calculating related costs for each group, was the best way for the subsidy to be recognized and dealt with. This means that the retirees will be paying their total share and not the subsidized active employee cost; which not only eliminates the subsidy but will also in time eliminate the OPEB liability completely. This also resulted in a decrease from what the City had budgeted for employee health care costs. This was implemented during the open enrollment window at the end of 2021 and is now in place. As of now and going forward, the retirees are charged their own costs in their own group and the City only pays for the active employee health care costs that do not include the implicit subsidy of the retiree health care costs. |
### High Risk Issue # 2
**Budget Development and Monitoring**

Overview: The City is committed to continuous improvement in implementing policies and procedures that conform with best practices in local government, and to provide information to the City Council and the community in order to make informed and educated decisions.

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<th>High Risk Area #2 - State Auditor Recommendations</th>
<th>Response</th>
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<tr>
<td>1. El Cerrito should adopt GFOA budgeting best practices that specifically include the following:</td>
<td>The Administration Agrees with this Recommendation – The Administration believes in continuous improvement. The Administration is committed to implementing procedures that hold departments accountable in keeping with best practices. The Administration does adhere to GFOA Budgeting Best Practices (such as using historical trends analysis as the basis for projections, monthly updates do include comparison to actuals) and has consistently been awarded the GFOA Distinguished Budget Presentation Award. <strong>March 2022: This item is completed.</strong></td>
<td>• The City continues to follow GFOA best practices to use historical trends and analysis as the basis for financial projections. Current pandemic conditions continue to provide uncertainty within the projections, however staff worked with our tax consultants and department directors to provide a five-year General Fund projection included in the FY 2021-22 budget document. Following the adoption of the budget and the receipt of ARPA funding, staff and the City Council has worked with Management Partners using a model to develop a ten-year General Fund projection. This was discussed with the City Council at their study session in August 2021, updated and shared with the Council in February and March 2022, and will continue to be updated with information and shared with the Council during the upcoming fiscal year budget process and ongoing. • On February 5, 2022, the City Council held a priority setting session where the priorities for the upcoming year were discussed in the context of beginning the FY 2022-23 budget process. • Departments were included in regular reporting to the City Council, including several presentations at the regular Council meetings in February and March 2022 that including reporting activities and end-of-year projections, and mid-year budget adjustments were presented to and approved by the City Council in March reflecting the reports and discussions with the City Council. • City staff has continued to improve budget reporting to City Council and now provides expanded quarterly updates that are presented at City Council meetings that include a narrative and department updates and trends for both revenues and expenditures. The new Finance Director and staff will work to further improve these reports as the Council desires.</td>
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2. To ensure accountability in the budget development process, city management should document the assumptions and data used to develop each department’s projections of financial activity for the fiscal year. This information should be made available to the city council during the budget review and approval process.

| The Administration Agrees with this Recommendation – The Administration plans to provide documentation of assumptions and data for Department projections to the City Council. Each Department will continue to be required to submit assumptions with revenue and expense projections as appropriate. |
| March 2022: This item is completed. |
| • City Management and the Finance Director worked with department directors and documented assumptions and data resulting in department budgets that were included within the adopted FY 2021-22 budget. Directors presented their budgets directly to the City Council during the FY 2021-22 budget hearings. This has continued through the fiscal year including additional department presentations to the City Council prior to the mid-year budget adjustments. City Management and Finance continue to meet with directors regularly to review progress. |

3. To ensure accountability in monitoring the budget, city management should present monthly updates to the city council on the current status of departmental budgets and comparisons to prior year budgeted and actual amounts. City management should promptly seek approval of proposed budget adjustments by department when warranted. City management should also prepare and provide supporting documentation to justify any budget increases.

| The Administration Agrees with this Recommendation – The Administration will consult with the Financial Advisory Board (FAB) to review the City’s current Comprehensive Financial Policy, which calls for budgeting by Fund, to consider the impacts of budgeting by Department. If the FAB recommends and the City Council approves this policy change, the information provided to the City Council will provide justification by Department (including revenues, expenditures, and adjustments). |
| • City staff has continued to improve budget reporting to City Council and now provides expanded quarterly updates that are presented at City Council meetings that include a narrative and department updates and trends for both revenues and expenditures. The new Finance Director and staff will work to further improve these reports as the Council desires. Completed. |
| • City staff has researched financial policies and continues to work with the Financial Advisory Board and City Council to determine any recommended updates to the Comprehensive Financial Policies that will ensure transparent and consistent reporting, including department information and accountability. The FAB has had discussions on this item at their monthly meetings and desires to work with the new Finance Director on any proposed changes to the policies. Estimated completion: FY 2021-22. Responsible staff: Finance Department/City Management. |

4. To ensure that it fulfills its duty to guard the fiscal health of the city, the city council should direct staff to provide the information described above and regularly review such documents.

| The Administration Agrees with this Recommendation – The City Council has directed staff to provide monthly and now quarterly financial reports, which has been done since mid-2020. The Administration is committed to continuing this practice that includes the recommendations from the State Auditor that are contained in this risk area. |
| March 2022: This item is completed. |
| • The City provided a monthly General Fund report to the City Council since 2020, and during FY 2021-22 improved and expanded the report to include a narrative and department trends and information, which is now provided quarterly.
5. To ensure that departments do not exceed their budgeted spending authority, the city should establish and enforce safeguards within its financial system that prevent expenditure from being incurred without appropriate budget authorization.

The Administration Agrees with this Recommendation --
The current financial policy and the adopted budget gives the City spending authority at the fund level, which permits departments to balance funding needs with available budgeted funds within the line-item budget. In the short term, the Administration will hold departments accountable to prevent the total departmental budget being exceeded. In the long term, departments will continue to be required to analyze their line item budgets to ensure there are adequate funds before submitting payment requests to Finance, and/or submit a budget transfer request to Finance moving funds where available to cover the expense.

March 2022: This item is completed.

- City Management and the Finance Director have implemented policies for departments to monitor revenues and expenditures and hold staff accountable. Budget performance will be noted in future department director evaluations. Finance staff have been directed to and are returning payment requests to departments not in compliance with these policies and procedures and will report any discrepancies to the Finance Director or City Manager. Departments are being monitored by City Management to ensure appropriate spending within departments as well as compliance with the current financial policy to ensure spending authority by fund is not exceeded. As a result, General Fund expenditures came in under budget as of year-end FY 2021-22.

- City Management is now in the process of restructuring of the Finance Department. The Finance Supervisor retired as of September 30, 2021 and the Finance Director left employment as of October 15, 2021. A new Finance Director was hired and began her position on March 1, 2022 and is evaluating staff and their functions as well as assessing the department’s needs and workflow. A budget manager or financial analyst position is being considered that will specifically focus on budgeting and financial analysis for the City; in the interim the department will continue to work with Management Partners and other consultants to assist with financial analysis.
### High Risk Issue #3
#### Fiscal Recovery Plan

Overview: The City will develop and implement a Fiscal Recovery Plan that will focus on financial sustainability and accountability.

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<td>1. To ensure accountability in its fiscal recovery process, El Cerrito should develop and adopt a financial recovery plan by July 2021 that describes its goals and intended corrective actions, prioritizes its resources, identifies individuals responsible for monitoring its progress in implementing each action, and outlines when it anticipates completing key milestones related to each action. City management should also inform the city council quarterly of its progress in implementing the plan.</td>
<td>The Administration Agrees with this Recommendation – The Administration will expand upon the City’s existing Fiscal Response Plan to include the State Auditor’s recommended additions. This will be a living document that will continue to serve as the City’s roadmap to financial stability in FY 2025-26. The City Council will be informed quarterly on implementation progress.</td>
<td>• The City Council met on August 31, 2021 and held a study session facilitated by local government consultant Management Partners to discuss the City’s short-term recovery and long-term financial sustainability. The Fiscal Recovery and Sustainability Plan (attached in draft form) is continuing to be developed and is expected to be adopted by the City Council in the coming months, likely during the upcoming budget process. This process has been delayed by the severe understaffing of the Finance Department due to the departure of the Finance Director and Finance Supervisor as well as continuing challenges to citywide staffing due to COVID-19 including the omicron surge beginning in late 2021. However, it should be noted that many of the items within the plan are being implemented and will be reviewed and updated for the FY 2022-23 budget process in consultation with the new Finance Director and City Council. Estimated completion: July 2022. Responsible staff: City Management.</td>
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### High Risk Issue # 4

**Reducing Costs**

Overview: The City will work to ensure that expenses, particularly in personnel, are at appropriate levels within the City's resources while allowing the City to recruit and retain a talented staff to provide services. City management will work with all bargaining units to ensure fair and reasonable compensation that is consistent with ensuring the financial sustainability of the City.

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<td>1. To identify potential savings and efficiencies, El Cerrito should perform the following tasks:</td>
<td><strong>The Administration Agrees with this Recommendation</strong> - A comprehensive study of the City's classification and compensation structure (including total compensation – not just base salaries) would be beneficial to the City. However, costs are expected to exceed $100,000. If the City Council directed the Administration to allocate funding for a comprehensive classification and compensation study, staff believes this cannot be completed by September 2021. A study of this magnitude must be completed by an industry expert. A Request for Qualifications (RFQ) would have to be developed, issued and a subsequent selection process would follow. In addition, the consultant’s work would take several months of extensive research of comparing classifications and the intricacies of total compensation before the City would be provided with preliminary findings.</td>
<td>• Staff has issued an RFP on February 3, 2022 and has received three responses at the closing date of March 11, 2022. As expected, costs are in the range of $100K and above, with timelines of several months to complete the study. Staff are currently reviewing the proposals and will provide options to the City Council including whether or not to make budget amendments necessary to fund the study, or if the study should wait until the following fiscal year. <strong>Estimated completion: FY 2022-23.</strong> Responsible staff: Human Resources/City Management.</td>
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2. To better control its salary costs, El Cerrito should end its practice of providing city management authority to pay certain employees over the threshold established in its salary ranges.

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<th>The Administration Agrees with this Recommendation - The Administration would study management compensation as part of the classification and compensation study recommended by the State Auditor. In 2020, the Administration suspended this practice for Management &amp; Confidential employees and will consider eliminating this when the Management &amp; Confidential Resolution is updated this fiscal year. However, this practice was not suspended for members of the Public Safety Management Association (PSMA) as they are a bargaining unit, therefore, the City would have to engage in a meet and confer to discuss the possibility. The Administration cannot unilaterally impose the elimination of this practice to the PSMA.</th>
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<td>• This practice has been indefinitely suspended for the Management and Confidential group, with a permanent change to be considered pending the completion of a classification/compensation study that will help determine the appropriate compensation system structure. This study may also be used as a basis for discussions on compensation during future negotiations with the PSMA. Estimated completion: FY 2022-23. Responsible staff: Human Resources/City Management.</td>
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3. Based on the results of its comprehensive analysis, El Cerrito should do the following:

| The Administration Partially Agrees with this Recommendation – The Administration would study management compensation as part of the classification and compensation study recommended by the State Auditor. The Administration has already taken action to freeze salaries, as no unrepresented employees have received merit increases this fiscal year and received no COLAs. In addition, the Administration imposed 26 non-paid furlough days (roughly a 10% reduction in pay) for FY 2020-21 for unrepresented Management employees. |
|  |
| • The City has frozen salary increases for Management/Confidential since FY 2019-20 and FY 2021-22. Because this group has not had any increases in two fiscal years, based on discussions with local colleagues the salaries for this group are expected to be well behind the market of comparable cities at this time. The PSMA bargaining unit declined to defer their salary increases for FY 2021-22, however two of the units within PSMA (Police Chief and Fire Chief) agreed to increase their CalPERS contribution by 2%. |
|  |
| • Staff will consider conducting updated salary/benefits surveys for positions within the Management group to confirm that compensation is within the market of comparable cities/agencies; however due to limited staff resources this has not taken place at this time. |
|  |
| • Considering the layoffs that have been implemented and vacancies throughout the organization, at this time there are no positions that have overlapping responsibilities; the management/confidential positions have had to take on the work of vacant/eliminated positions in order to continue to provide services to the public. |

|  |
| March 2022: This item is completed. |

- Freeze salary increases for management with salaries above those of comparable cities until they are in line with those salaries. For positions with salaries above those of comparable cities that are represented by bargaining units, the City should not agree to additional salary increases until those positions’ salaries are in line with salaries in comparable cities.
- Seek to eliminate or consolidate positions that have overlapping responsibilities.
4. To reduce its fire department’s costs, El Cerrito should develop a timeline by July 2021 for controlling the department’s personnel expenditures, such as through negotiated salary reductions or freezes.

| **The Administration Partially Agree with this Recommendation** – The Administration continues to look into personnel cost reduction options Citywide, however, the Administration has no ability to impose salary reductions or freezes on the two bargaining groups that represent sworn members of the Fire Department. Any proposals from the Administration are subject to meet and confer and there is no obligation from the labor groups to accept. In 2020, the Administration negotiated an elimination of a 3% COLA set to take place in January 2020 and another 3% COLA set to take place in January 2021. In addition, the Police Chief has conducted several assessments and implemented a restructuring of the Police Department in order to achieve cost savings while still maintaining critical public safety service within the community. | **City Management worked with Local 1230, who represents Fire Department employees, to discuss the City’s current financial situation and this recommendation during the FY 2021-22 budget process. Local 1230 declined to defer their salary increases for FY 2021-22. The current MOU expires in June 2022 and City Management will work with the City Council with respect to its direction and authority during negotiations for the next MOU. Estimated completion: 2022. Responsible staff: Human Resources/City Management.** |

5. To reduce its police department’s costs, El Cerrito should perform the following by December 2021:

- Assess the services provided by the police department to identify opportunities to reduce its staffing levels
- Negotiate with its police union to increase the overtime threshold for sworn officers to 86 hours over 14 days to 80 hours over 14 days.

| **The Administration Partially Agree with this Recommendation** – The Administration continues to look into personnel cost reduction options Citywide, however, the Administration has no ability to impose salary reductions or freezes on the two bargaining groups that represent sworn members of the Police Department. Any proposals from the Administration (including those regarding overtime) are subject to meet and confer and there is no obligation from the labor groups to accept. In 2020, the Administration negotiated an elimination of a 3% COLA set to take place in January 2020 and another 3% COLA set to take place in January 2021. In addition, the Police Chief has conducted several assessments and implemented a restructuring of the Police Department in order to achieve cost savings while still maintaining critical public safety service within the community. | **City Management worked with the El Cerrito Police Employees Association (PEA), who represents Police Department employees, to discuss the City’s current financial situation and this recommendation during the FY 2021-22 budget process. PEA declined to defer their salary increases for FY 2021-22. The current MOU expires in June 2024. Estimated completion: unknown. Responsible staff: Human Resources/City Management.** |

*Estimated completion: 2022.*

*Responsible staff: Human Resources/City Management.*
6. To identify all available options to reduce its costs for its fire and police services, El Cerrito should perform an analysis by December 2021 to determine whether it would be more cost-effective to contract with nearby fire or police departments for services.

The Administration Does Not Agree with this Recommendation – The Administration would study public safety personnel costs as part of the classification and compensation study recommended by the State Auditor.

Per conversations with the State Auditor, the intent of this recommendation was for the City to “receive a cost estimate.” However, the Administration believes that it is professionally necessary that this analysis of this magnitude must be a comprehensive study completed by an industry expert(s) to extensively evaluate the detailed service delivery impacts in contemplating an outsourcing of both of the City’s Public Safety Departments. There would be significant impacts to current sworn employees that would have to be to extensively evaluated. The amount of work necessary plus the costs involved to complete such an analysis is not realistic by December 2021. After the City Council is informed by the classification and compensation study, the City Council can determine if this is an area they would like the Administration to study, and allocate the appropriate resources to complete.

• The City Council discussed this during their study session in August 2021 and did not direct staff to perform such an analysis at this time. The Council remains interested in the results of the classification/compensation study that will be conducted to inform their discussions on these departments, however the Council is not currently considering contracting out for public safety services.
High Risk Issue #5
Increasing Revenues

Overview: The City continues to explore all opportunities for increasing revenues through various fees within all departments, in addition to the recommendations listed. The Master Fee Schedule for FY 2021-22 is currently being developed for City Council approval in May 2021, where increases will be reviewed and considered. City staff also continuously seeks and utilizes grant opportunities to supplement revenues.

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<th>High Risk Area #5</th>
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| State Auditor Recommendations | The Administration Agrees with this Recommendation – The Administration plans to conduct an analysis during normal conditions (not during the current pandemic). The Administration has concerns over the potential disproportionate accessibility impacts to minority and low-income communities as a result of further increasing swim center fees. | • As of FY 2021-22 Master Fee Schedule, fees were increased on certain categories including drop-in swim; passes do have a resident/non-resident pricing structure.  
• The Master Fee Schedule includes a holiday surcharge for when the swim center is open on a holiday, and on those days only drop-ins are accepted (no passes) that includes the holiday surcharge with both resident and non-resident prices.  
• Staff will conduct an analysis on swim center demand and cost recovery once normal operations resume and a typical season can be conducted. Since the pandemic is ongoing, the date of completion cannot be estimated at this time.  
• Staff will again review current and projected costs for the upcoming FY 2022-23 Master Fee Schedule process, so that incremental cost increases will be considered. Estimated completion: to be determined. Responsible staff: Recreation Department. |

1. To more fully recover costs at its swim center after the pandemic, the city should perform the following:
   ◦ Conduct an analysis to identify the demand for the swim center under normal conditions at different times – including holidays, weekends, and when the public has restricted access to neighboring swim centers – and determine whether increasing single-use fees during these hours could better cover the costs of operating the swim center
   ◦ Establish separate single-use fees in its master fee schedule for nonresidents at the swim center, in order to increase revenue
2. To more fully recover costs for its senior services, the city should do the following:
   ◦ By August 2021, assess free and low-fee senior activities and prepare an analysis for the city council that includes a plan for recovering the full cost of these activities
   ◦ Continue to seek opportunities to sublease its modular buildings and move senior activities to the city-owned community center or clubhouses

   The Administration Agrees with this Recommendation – The Administration plans to conduct an analysis during normal conditions (not during the current pandemic) to appropriately understand the current demand for service. Senior Services have been closed for the past year and will not likely be reopened before August. The Administration has racial equity concerns that increasing fees for Senior Services could have serious implications for the City’s most vulnerable residents, most of whom are on fixed incomes. The Administration also agrees with the State Auditor’s recommendation regarding subleasing its costly modular buildings and moving senior activities to city-owned spaces.

   • Senior services are beginning to be reinstated and staff has consolidated staffing and services that are now offered at the Community Center; because staffing has been reduced this has in turn has reduced expenses. Currently the classes that are being offered in this division are at the department’s normal cost recovery share structure and not at the free or low-fee level.
   • Staff will conduct an analysis on demand for senior services once normal operations resume and a typical operation can be conducted. Since the pandemic is ongoing, the date of completion cannot be estimated at this time.
   • Staff will again review current and projected costs for the upcoming FY 2022-23 Master Fee Schedule process, so that incremental cost increases will be considered. **Estimated completion: to be determined. Responsible staff: Recreation Department.**

   • Staff is currently in negotiations with the Kensington Police Protection and Community Services District for subleasing one of the modular buildings for the District’s temporary use, which will offset part of the City’s monthly charges. Details including costs and length of use are still being discussed at this time. If successful, the likely timing that the District would begin using the space and offsetting City costs would be Summer 2022. **Estimated completion: FY 2022-23. Responsible staff: Recreation Department/City Management.**

3. To more fully recover the costs of the emergency medical services it provides, El Cerrito should conduct an analysis by July 2021 to identify the cost to the city of providing such services. Using this analysis, El Cerrito should consider the following:
   ◦ Determine whether it can renegotiate its contract with Contra Costa County
   ◦ Determine whether charging fees for its services would be cost-effective considering any additional administrative costs it may incur
   ◦ Pursue other options to generate revenue

   The Administration Agrees with this Recommendation – The Administration has completed a preliminary investigation on this issue and will provide this information in written form to the City Council. The City can conduct a more robust and finalized analysis if directed by the City Council. Regarding additional revenue opportunities, the Administration is currently developing an analysis reviewing various Fire Department fees to determine if fees align with actual costs. Recommendations will be brought forward to the City Council as a part of the budget process.

   • Staff has conducted preliminary research regarding increasing emergency fees and will provide information to the City Council in April, and upon direction will initiate further analysis. This item has been delayed due to staffing challenges resulting from vacant Battalion Chief positions that have just recently been filled. **Estimated completion: July 2022. Responsible staff: Fire Department/City Management.**