Mayor
Tessa Rudnick
Mayor Pro Tem
Carolyn Wysinger

THE CITY OF EL CERRITO

AGENDA

Councilmembers
Paul Fadelli
Lisa Motoyama
Gabriel Quinto

TUESDAY, MARCH 19, 2023

REGULAR CITY COUNCIL MEETING (6:00 PM)
City Council Chambers - 10890 San Pablo Ave, El Cerrito

Closed Captions available Via Zoom:
https://us06web.zoom.us/j/81153294447?pwd=3dyURNZQ7xGsm49RvaRLgb5j8FgkMD.1
Meeting ID: 811 5329 4447 **Password:** 999653 **Dial in:** 1-408-638-0968

View:
1. Cable T.V. Broadcast on KCRT Channel 28
2. Livestream Online at www.el-cerrito.org/CouncilMeetingMaterials

Accommodations: In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the City Clerk at 510-215-4305. Notification 48 hours prior to the meeting will enable the City to make reasonable accommodations. Closed Captions available via zoom.

Conduct: This meeting shall be conducted pursuant to the El Cerrito City Council Rules of Order and Procedure, including adjourning by 11:00 PM unless extended to a specific time determined by a majority of the Council.

Public Comments:
1. *In-person* by submitting a request to speak to the City Clerk.
2. *By Email* to cityclerk@ci.el-cerrito.ca.us identified in the subject line as **Public Comments – Agenda Item #.**

Written comments received by **2:00 p.m. the day of the meeting** will be provided to the City Council and posted online in advance of the meeting. Comments received after the deadline will be provided to the City Council and will be posted **after the meeting.**

6:00 PM ROLL CALL – CONVENE REGULAR CITY COUNCIL MEETING

1. CONSIDER AND TAKE ACTION ON ANY REQUEST FROM A COUNCILMEMBER TO PARTICIPATE IN THE MEETING REMOTELY DUE TO EMERGENCY CIRCUMSTANCES PURSUANT TO AB 2449

2. PLEDGE OF ALLEGIANCE TO THE FLAG OR OBSERVATION OF A MOMENT OF SILENCE

3. TELECONFERENCE AND PUBLIC COMMENT INSTRUCTIONS

4. COUNCIL/STAFF COMMUNICATIONS

Reports of closed session, commission appointments and informational reports on matters of general interest which are announced by the City Council and staff.

5. ORAL COMMUNICATIONS FROM THE PUBLIC

Remarks are typically limited to 3 minutes per person. The Mayor may reduce the time limit per speaker depending upon the number of speakers and may limit the total time for public comment to facilitate the completion of business on the agenda. Comments regarding non-agenda, presentation and consent calendar items will be heard first. Comments related to items appearing on the Public Hearing or Policy Matter portions of the Agenda will be heard prior to the City Council taking action on each item.

6. PRESENTATIONS

A. West Contra Costa Unified School District (WCCUSD) Presentation on current initiatives

Action Proposed: Receive and file a presentation on current initiatives at WCCUSD, ways to partner in building the educational community, and receive information about the Community Support Collaborative.
Contact: Kenneth Chris Hurst Sr., Superintendent, WCCUSD; John Gioia, District 1 Supervisor, Contra Costa County Board of Supervisors

B. FY 2022-23 Annual Comprehensive Financial Report (ACFR)

Action Proposed: Receive and file the transmittal of and presentation on the Fiscal Year 2022-2023 Annual Comprehensive Financial Report
Contact: Sheldon Chavan CPA, Managing Partner

7. ADOPTION OF THE CONSENT CALENDAR

All items on the consent calendar shall be acted upon in one motion, unless a member of the City Council or staff request separate consideration.

A. Crime Prevention Committee Reappointments

Action Proposed: Approve a Crime Prevention Committee recommendation to reappoint James Dolgonas and George Gager to the Crime Prevention Committee for a second term, effective March 19, 2024.
Contact: Aaron Leone, Detective Sergeant/CPC Staff Liaison, Police Department

B. Monthly Disbursement and Check Register Report for February 2024

Action Proposed: Receive and file the Monthly Disbursement and Check Register Report for the month of February 2024.
Contact: Crystal Reams, Finance Director/City Treasurer, Finance Department

C. Annual Progress Report for the General Plan & Housing Element

Action Proposed: Receive and file the attached 2023 Annual Progress Report on the General Plan and Housing Element.
Contact: Diego Romero, Associate Planner; Aissia Ashoori, Housing-Economic Development Manager; Sean Moss, Planning Manager, Community Development Department

D. Amendment to Consulting Services Agreement with Godbe Research

Action Proposed: Adopt a resolution authorizing the City Manager to execute an amendment to the consulting services agreement with Godbe Research to conduct a feasibility survey regarding the extension of Measure R.
Contact: Will Provost, Assistant to the City Manager, City Management

8. PUBLIC HEARINGS

9. POLICY MATTERS

A. Adoption of Revisions to City Board, Commission, and Committee Regulations

Action Proposed: 1) Adopt a resolution modifying regulations for City Board, Commissions, and Committees including member requirements, youth participation and communication with City Council and 2) introduce by title and waive any further reading of an Ordinance amending section 2.04.220 of the El Cerrito Municipal Code related to meeting frequency and restrictions regarding concurrent appointments.
Contact: Holly M. Charléty, City Clerk, City Management

B. Consideration of a Memorandum of Understanding for Coordination of Wildfire Prevention Activities to Protect the East Bay Hills in Alameda and Contra Costa Counties

Action Proposed: Adopt a resolution authorizing the City of El Cerrito to enter into a Memorandum of Understanding (MOU) with other jurisdictions in Alameda and Contra Costa Counties to form a Wildfire Prevention Coordinating Group (WPCG) to improve regional collaboration to reduce wildfire risk.
Contact: Eric Saylors, Fire Chief, Fire Department

10. CITY COUNCIL LOCAL & REGIONAL LIAISON ASSIGNMENTS

Mayor and City Council communications regarding local and regional liaison assignments, committee reports, and any required reporting under AB 1234 for meetings (as defined by the Brown Act) attended at the public's expense.

11. ADJOURN REGULAR CITY COUNCIL MEETING

The next regularly scheduled City Council meeting is Tuesday, April 2, 2024 at 6:00 p.m.

The City of El Cerrito serves our diverse community by providing exceptional services that create a safe and resilient future for all.

Agenda Item No. 6.A.

WEST CONTRA COSTA COMMUNITY SCHOOLS

Building a school- and community-driven transformational movement

Furthering a Strategy of Community-Driven Transformation

A **community school strategy** transforms a school into a place where educators, local community members, families, and students work together to strengthen conditions for student learning and healthy development. As partners, they organize in-and-out of school resources, supports, and opportunities so that young people thrive.

~ *Community Schools Forward, 2023*

Community schools is a strategy, not a program.

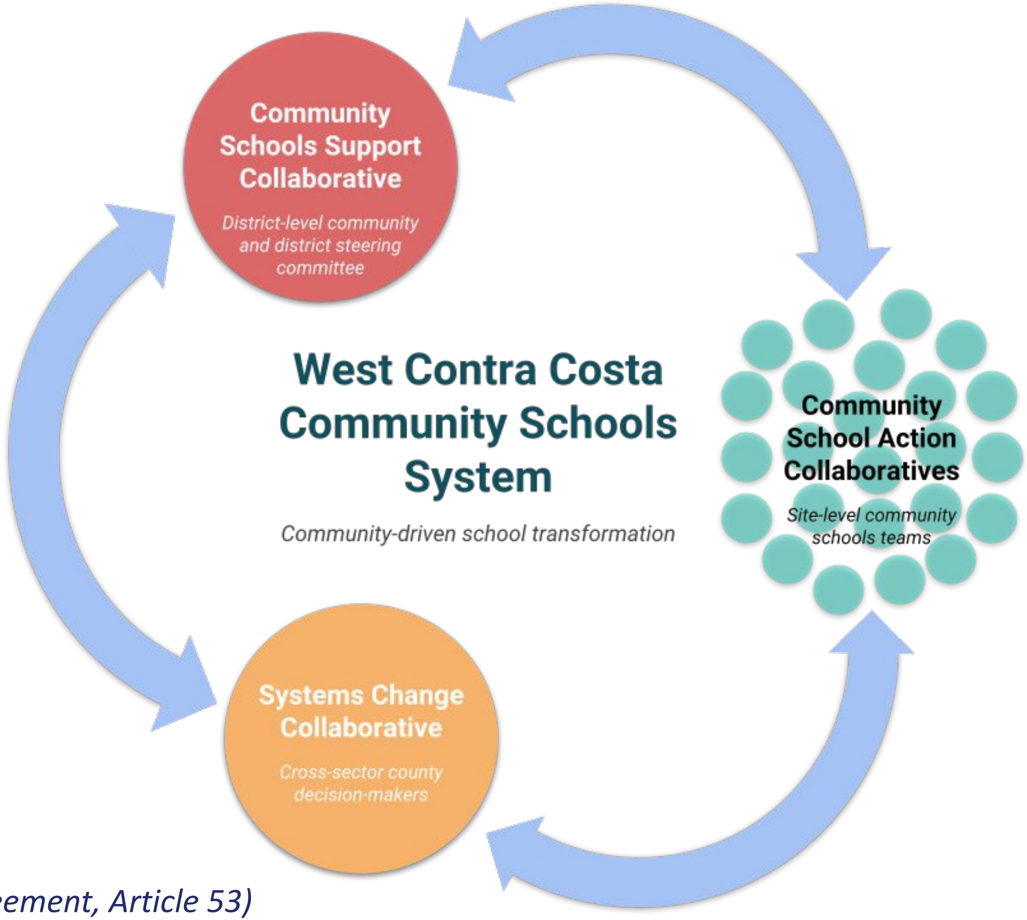
El Cerrito High School - James Morehouse Project

- **Medical & Dental Services** – Basic medical services (sports physicals, vaccinations, TB tests), reproductive health care (birth control and screening for STI's & pregnancy), and dental services (cleanings, exams, fillings) are provided by Contra Costa County Health Services.
- **Counseling & Youth Development** – Drop-in support, individual counseling, peer conflict mediation, and supportive youth development groups are provided by the James Morehouse Project staff and interns, and partners from a range of community agencies.
- **Restorative School-Wide Programs** – JMP school-wide activities (such as restorative circles, teacher and staff support, parent support, ELAC youth group, and classroom dynamic mindfulness) strengthen and sustain a safe and caring school community for all students, parents and staff.

Towards a Systems Approach

Strategic Systems Building

"You do not rise to the level of your goals, you fall to the level of your systems."
~ *James Clear*

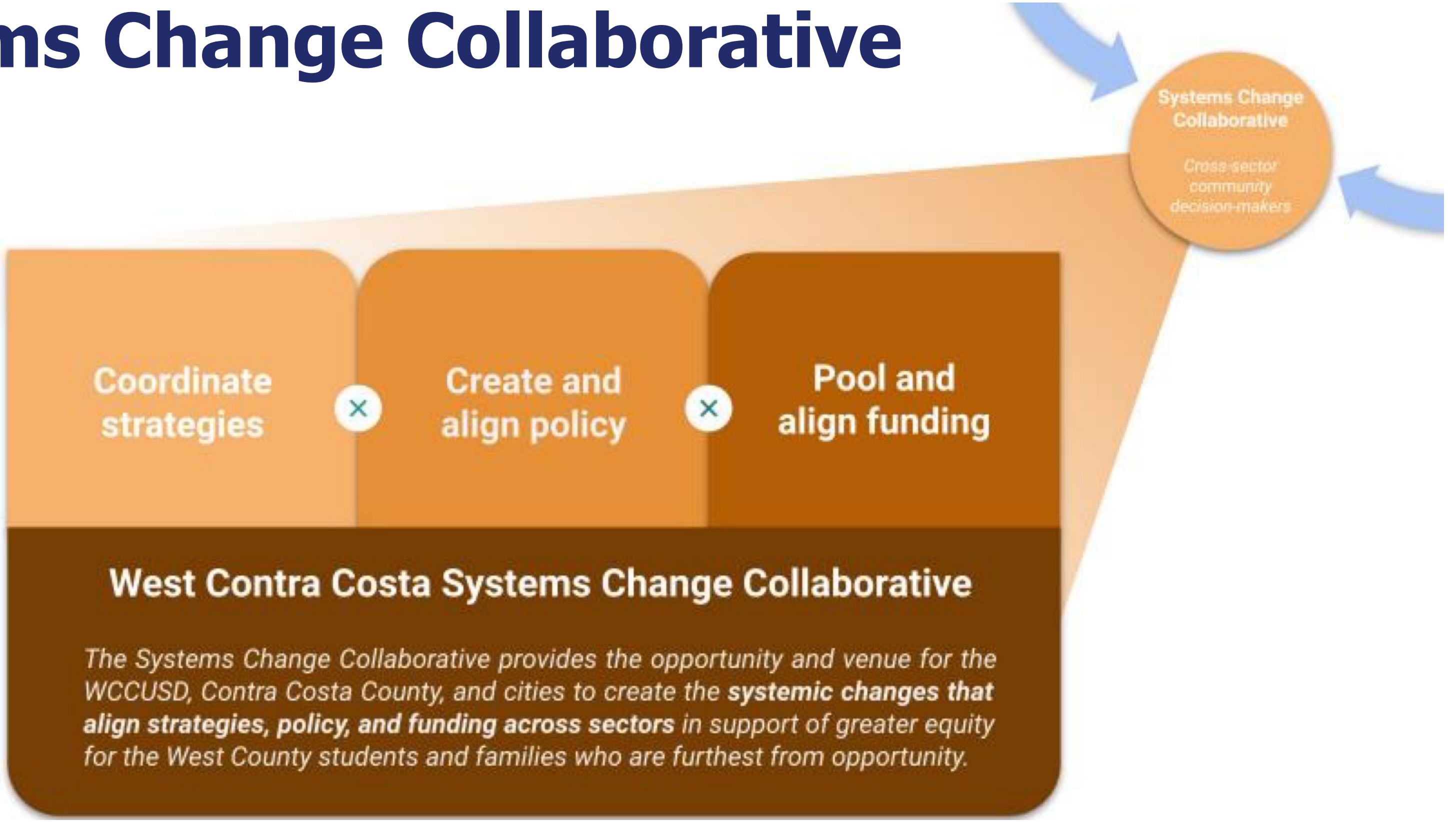


(Per WCCUSD-UTR Collective Bargaining Agreement, Article 53)

Systems Change Collaborative Membership

- A working group of the West County Mayors and Supervisors Association (WCMSA)
- Co-chairs:
  - Dr. Chris Hurst (WCCUSD)
  - Supervisor John Gioia (Contra Costa County)
- One elected official and one staff person from each of the following entities:
  - Cities: El Cerrito, Hercules , Pinole, Richmond, San Pablo
  - Contra Costa County
  - WCCUSD
- Supported with grant funding from the Hellman Foundation

The West Contra Costa Systems Change Collaborative



Current Priority Areas

- **Joint use of district facilities**
  - Expanding access to athletic facilities and fields
  - Increasing opportunities for youth to engage in expanded learning programs

- **Chronic school absence**
  - Raising community awareness
  - Addressing school conditions
  - Embedding support for families

Chronic Absenteeism in El Cerrito

The WCCUSD analyzed attendance data from WCCUSD schools in El Cerrito and found the following:

Root Causes for Chronic Absenteeism:

- Elementary students: Extended trips and other competing interests
- Secondary students: Frequent class cutting

Possible explanations:

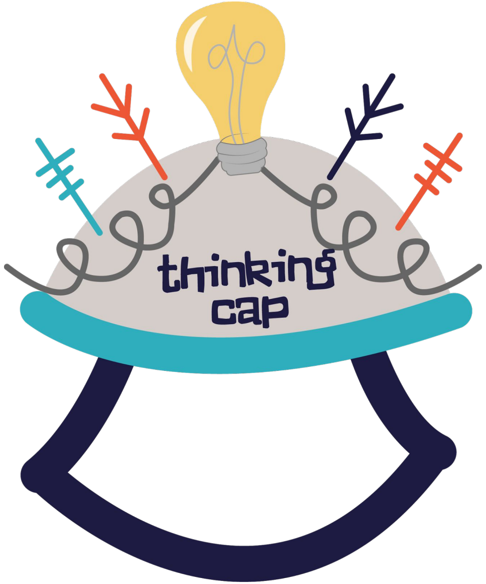
- Parents planning trips during the school year; valuing education outside of school
- Lack of clear incentives for regular attendance
- Lack of natural consequences for missing school
- Disengagement between community and families of students specifically related to attendance

Possible solutions:

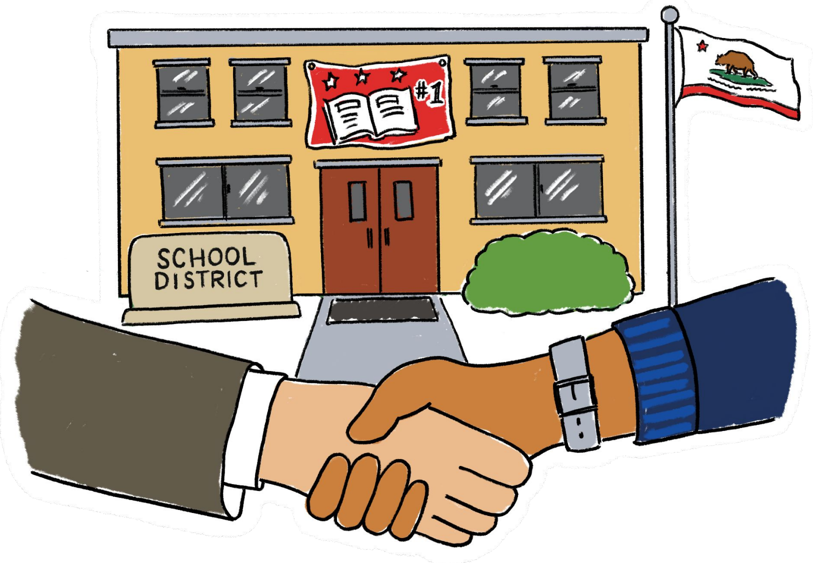
- Establish incentives for regular attendance and consequences for cutting class or missing school
- Clearly communicate these incentives/consequences to families

Reflection and Discussion

- *How do these two priorities address the needs of your community?*
- *How could the City of El Cerrito support our work towards expanding joint use and addressing chronic school absence?*
- *Are there other areas of focus that are of interest to the City of El Cerrito?*



Thank you!



THE CITY OF
EL CERRITO

Annual Comprehensive Financial Report

as of Fiscal Year Ended June 30, 2023

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El Cerrito, California

Annual Comprehensive Financial Report

For the Fiscal Year Ended June 30, 2023

City Council

Lisa Motoyama. . . . . Mayor
Tessa Rudnick. Mayor Pro Tem
Paul Fadelli. . . . . .Council Member
Gabe Quinto . . . . Council Member
Carolyn Wysinger. . . . . Council Member

Presented by:
Karen Pinkos, City Manager
Crystal Reams, Finance Director/City
Treasurer

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INTRODUCTORY SECTION

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CITY OF EL CERRITO
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2023
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TRANSMITTAL LETTER

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March 1, 2024

Honorable Mayor, Council Members and Residents of El Cerrito:

We are pleased to present the Annual Comprehensive Financial Report (ACFR) of the City of El Cerrito for the fiscal year ended June 30, 2023. This report has been prepared in accordance with generally accepted accounting principles (GAAP) as set forth in the pronouncements of the Governmental Accounting Standards Board (GASB). We are also pleased to report that the City has received an unmodified opinion from the independent auditor, indicating the financial statements are presented, in all material respects, in accordance with the applicable financial reporting framework.

The City's financial policies require an external independent audit be performed annually, and that the auditor's opinions be included in the ACFR. Further, it states that the results be submitted to the City Council.

Responsibility for the accuracy of the data and the fairness of presentation, including all footnotes and disclosures, rests with the City. To the best of our knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner designed to present fairly the financial position and results of operations of the various funds of the City. All material statements and disclosures necessary for the reader to obtain a thorough understanding of the City's financial activities have been included.

City management is responsible for establishing and maintaining fiscal internal controls designed to safeguard the assets of the government from loss, theft, or misuse, and to ensure that accounting data is accurately compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that the cost of controls should not exceed the benefits likely to be derived, and the valuation of costs and benefits require estimates and judgments by management.

The City's financial statements have been audited by Chavan & Associates, LLC. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. Based on the audit, the independent auditor concluded that there was a reasonable basis for rendering an unmodified opinion and that the City of El Cerrito's financial statements for the fiscal year ended June 30, 2023, are fairly presented in conformity with GAAP.

The independent auditor's report is presented as the Financial and Supplementary Sections of this report. GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of the Management Discussion and Analysis. This Letter of Transmittal is designed to complement the Management Discussion and Analysis (MD&A) and should be read in conjunction.

CITY PROFILE

The City of El Cerrito was incorporated in 1917 under the general laws of the State of California and became a charter city in 2018. The City is located in Contra Costa County in the San Francisco Bay Area. The City encompasses approximately 3.9 square miles and the current population[1] is 25,710. The City has a variety of green spaces for public enjoyment including 32 acres of developed park grounds, over 100 acres of open space in the Hillside Natural Area, and a 2.7 mile multi-use trail known as the Ohlone Greenway. It is a community of highly educated residents, in part due to the proximity to UC Berkeley and the Bay Area high-tech economy. It is known for its temperate climate and breathtaking views of the San Francisco Bay and the Golden Gate Bridge from the hillside areas.

REPORTING ENTITY

The City operates under the Council-Manager form of government. The City Council is comprised of five members elected at-large and serve four-year terms. The terms are staggered in alternating even years. There are no term limits. Annually, the City Council votes to appoint a Mayor and a Mayor Pro Tem from among its members.[2]

City Council determines the policies of the city government, appoints the City Manager and City Attorney, and has general responsibility for effective administrative actions through the City Manager. The Council is responsible for, among other things, passing ordinances, adopting the budget, and appointing advisory boards, committees, and commissions. The City Council members also serve as the separate Board of Directors for City of El Cerrito Employees' Pension Trust Plan, the Municipal Services Corporation, and the El Cerrito Public Financing Authority. The City serves as the reporting body for these entities and is financially accountable, as City staff have operational responsibility for the activities of each entity. These entities are included in the City's financial statements as part of the reporting entity.

In addition, City Council appoints residents to serve on City Boards, Commissions, and Committees (advisory bodies). Boards and Commissions are directly responsible to the City Council and fill advisory and/or quasi-judicial roles. Commissions are composed of lay residents while members for Boards are selected for their special expertise. Committees sponsored by the City are intended to be working groups and do not fill quasi-judicial roles. The advisory bodies include:

- Arts & Culture Commission
- Citizens Street Oversight Committee
- Civil Service Commission
- Committee on Aging
- Crime Prevention Committee
- Design Review Board
- Economic Development Committee
- Environmental Quality Committee
- Financial Advisory Board
- Human Relations Commission
- Park & Recreation Commission
- Planning Commission
- Urban Forest Committee

CITY SERVICES

The City is a full-service municipality and provides a full range of services, including police and fire protection, building permits and inspections, parks and recreation facilities and services, planning and environmental services, construction and maintenance of streets, public buildings, and infrastructure, and operation of a state-of-the art Recycling Center.

[1] State of California, Department of Finance, E-1 Population Estimates for Cities. Sacramento, California, May 2023.

[2] City of El Cerrito Candidate Instructional Guide: Running for Elective Office, November 2022.

ECONOMIC CONDITIONS AND OUTLOOK

The information presented in the financial statements is best understood when it is considered from the broader perspective of the specific environment within which the City operates.

In FY 2022-23, City management continued its focus on fiscal sustainability and rebuilding program services and activities impacted by the COVID-19 pandemic and the State's declaration of a state of emergency on March 5, 2020. The City Council declared a state of emergency that remained in effect during FY 2022-23, ending on December 31, 2022.

Local Economy

The American Rescue Plan Act of 2021 (ARPA) was signed into law on March 11, 2021. The City's allocated amount was $6.1 million received in two installments, $3 million in August 2021 and $3 million in August 2022. These funds have been allocated to address revenue loss, and community infrastructure improvements.

Property Tax continues to remain steady; the City saw a slight increase over the previous fiscal year of $867,494 ($12 million in FY23 vs. $11.2 million in FY22) an increase of 5.5%.

The City received $9.17 million in Sales Tax revenue, which is $1.74 million more than the previous fiscal year.

City staff continues to monitor the housing market and the impact the high interest rates are having on home sales. Interest rates went from an all-time low of 2.65% in January of 2021 before surging to 7.79% in October 2023, according to Freddie Mac (based on the average 30-year fixed rate). The increase in interest rates has directly affected the inventory of available properties and the number of home sales creating an impact on the amount of City's Real Property Transfer Tax that is collected.

EXECUTIVE FINANCIAL OVERVIEW

This top-level overview is presented as a supplement to the more detailed and comprehensive analysis presented in the MD&A. As such, it serves to highlight key financial performance indicators for our major funds. We encourage readers to review the MD&A for a further analysis of the City's financial condition.

General Fund

The General Fund is the primary operating fund of the City of El Cerrito. General Fund revenue categories increased from the prior year due to El Cerrito's diversified and resilient revenue sources. Overall, the General Fund balance increased by approximately $6.5 million from FY 2021-22. The total General Fund balance is $23.14 million and represents approximately 53% of total General Fund expenditures. The increase is attributable to net revenues over expenditures of $7,357,796 offset by Other Financing Sources (transfers-in, transfers-out) equal to negative $429,090. Transfers-in totaled $3,673 from Integrated Waste Management.   Offsetting this fund balance increase, transfers-out comprised of subsidies to other funds to support operations, totaling $582,763.

General Fund expenditures totaled $43 million in FY 2022-23, an increase of nearly $3 million over the prior fiscal year. When compared to the prior year's actual, Salaries and Benefits increased by approximately $1.3 million, which still came in under budget due to high vacancies.

MAJOR INITIATIVES AND ACCOMPLISHMENTS

- Continued implementation of the Fiscal Sustainability Plan including controlling and reducing expenditures and ensuring achievable revenue projections aligned with the City Comprehensive Financial Policies for a General Fund annual operating reserve of a minimum of 10% in each fiscal year.
- Conducted the National Community Survey which indicated an 89% rating for Quality of Life, the highest rating since the City began surveying in 2004.
- Continued work on development of Mayfair Affordable Housing and the BART El Cerrito Plaza Transit-Oriented Development (TOD).
- The City completed its 6th Housing Element of the General Plan, and was designated as a Prohousing jurisdiction, one of just 35 in the state of California.
- Began development of the Hillside Natural Area Fire Resilience and Forest Conservation Management Plan to establish comprehensive fire hazard reduction and vegetation management plan to guide the City's fire fuel reduction, native forest conservation, and maintenance activities.
- Completed Capital Improvement Projects including 2021 Street Resurfacing, Gladys-El Dorado-B Street Improvements, and Arlington Blvd Guardrail improvements.
- Began development of the City's Climate Action & Adaption Plan to provide a roadmap to reduce our greenhouse gas emissions and better prepare for climate change impacts.
- Recreation services have returned to pre-pandemic activities and levels. Participation in programs continues to increase including after-school childcare and enrichment programs, in-person group activities for all ages, drop-in aquatics programs, and senior fitness programs and support services.

FINANCIAL INFORMATION

Budgeting Controls

The City of El Cerrito operates on an annual budget schedule and maintains budgetary controls to ensure compliance with legal provision embodied in the annual appropriated budget approved by the City Council. Activities of the General Fund, Special Revenue Funds, Capital Projects Funds, Debt Service Funds, and Propriety Funds are included in the annual appropriated budget. The level of budgetary control (level at which expenditures cannot legally exceed the appropriate amount) is at the fund level.

City Departments use 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 (i.e., consultants, 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 fiscal year and set priorities to allocate resources accordingly.

The Finance Department, in coordination with the applicable operating departments, provides the City Manager with proposed revenue projections. These revenue estimates are reviewed with the department budget requests to determine available funding levels for the fiscal year. Supplemental budget requests (new personnel, services or equipment) are subject to City Manager review and approval for including the proposed operating budget. This process applies to all governmental and enterprise funds. The City Manager and Finance Director meet with the departments to review all operating expenditures and budget change requests. After final review and approval by the City Manager, the proposed budget document is presented to the City Council in May. The budget is adopted by resolution prior to June 30.

Only the City Council has the authority to create or modify total appropriations of any fund subject to only the appropriations limits established by State law. The City Council approves various supplemental appropriations during the year as necessary to meet the City's needs. The statements and schedules included in the financial section of this report indicate that the City continued to meet its responsibility for sound financial management.

Accounting System

The City's accounting and budgeting records for general government operations are recorded on a modified accrual basis, with revenues being recognized when available and measurable, and expenditures being recorded when the service or goods are received, or liabilities are incurred. Accounting and budgeting for the City's proprietary funds are maintained on an accrual basis.

Non-exchange transactions in which the City gives or receives value without directly receiving or giving equal value in exchange include taxes, grants, entitlements, and donations. On an accrual basis, revenue from taxes is recognized in the fiscal year for which the taxes are levied or assessed. Revenue from grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements have been met.

The City maintains an internal control designed to provide reasonable assurance that the City's assets are protected from loss, theft, or misuse. Also, internal controls ensure adequate accounting data is compiled to allow for the preparation of financial statements in conformity with GAAP. The internal control structure is designed to provide reasonable, but not absolute assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

Financial Policies

In September 2022, City Council approved amendments to the City Comprehensive Financial Policy, dated May 21, 2019. The financial policies are designed to promote sound financial management and ensure that the City's fiscal integrity remains intact as staff and Council Members change. The City Comprehensive Financial Policy is reviewed by the Financial Advisory Board and recommended amendments are advanced through the City Manager and Finance Director to City Council for adoption.

Additionally, the City Comprehensive Financial Policy, in accordance with GASB pronouncements, includes a General Fund Reserve policy, Emergency and Disaster Recovery Fund policy, Long-Term Financial Planning and Budget policies, Debt policies and other operational policies to serve as guidelines for operational and strategic decision making related to financial matters.

OTHER INFORMATION

Independent Audit

The City of El Cerrito selects an independent certified public accounting firm to perform a required annual audit of the City's financial records and transactions. The annual audit is required through covenants related to the City's bonded indebtedness. The City has a contract with Chavan & Associates, LLC., an independent auditor, to perform the audit and prepare the financial section of this report.

Acknowledgments

The preparation of this Annual Comprehensive Financial Report was conducted through the efforts and teamwork of the dedicated Finance staff. Appreciation and acknowledgement are also extended to City Department representatives for their support and collaboration throughout the duration of the audit. In addition, we extend a special thank you to Chavan & Associates, LLP for their professionalism and diligence in assisting in the preparation of this financial report.

Karen E Pinkos

Karen Pinkos, City Manager

Crystal Reams

Crystal Reams, Finance Director & City Treasurer

CITY OF EL CERRITO

ELECTED OFFICIALS
AND
ADMINISTRATIVE PERSONNEL

as of June 30, 2023

ELECTED OFFICIALS - CITY COUNCIL

Mayor	Lisa Motoyama
Mayor Pro Tem	Tessa Rudnick
Council Member	Paul Fadelli
Council Member	Gabe Qunito
Council Member	Carolyn Wysinger

ADMINISTRATIVE PERSONNAL - CITY STAFF

City Manager	Karen Pinkos
Assistant City Manager	Alexandra Orologas
Chief of Police	Paul Keith
Fire Chief	Eric Saylors
Community Development Director	Melanie Mintz
Finance Director/City Treasurer	Crystal Reams
Public Works Director/City Engineer	Yvetteh Ortiz
Recreation Director	Chris Jones
City Clerk	Holly Charlety

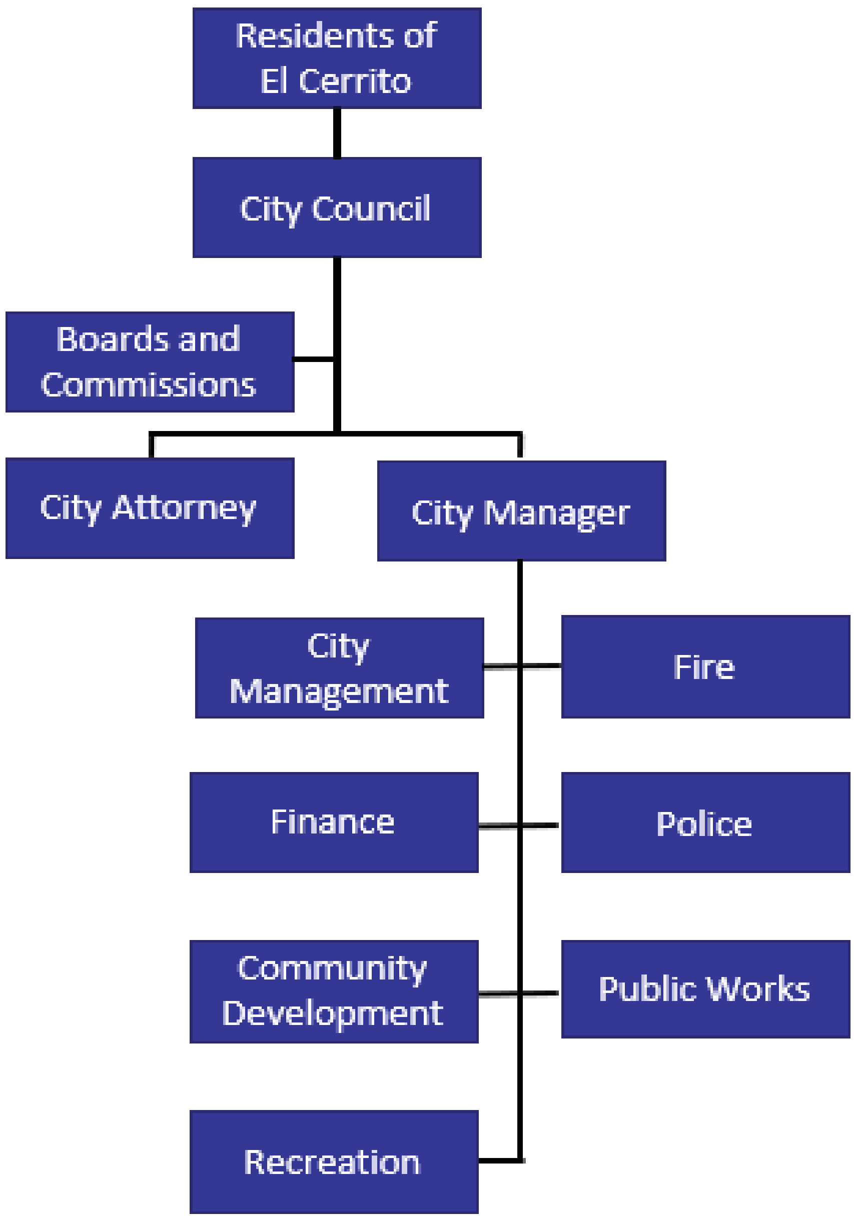
CITY ATTORNEY

Sky Woodruff

INDEPENDENT AUDITORS

Chavan & Associates, LLP Certified Public Accountants

Chart 1-1
El Cerrito City Government Organization Chart



FINANCIAL SECTION

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Chavan and Associates, llp
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and Members of the City Council
of the City of El Cerrito
El Cerrito, California

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City of El Cerrito (the "City"), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City of El Cerrito, as of June 30, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

City management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher

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than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and GAGAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and other required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining and individual fund financial statements, schedules, and other information listed in the supplementary information section of the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain

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additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the combining and individual fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual comprehensive financial report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 28, 2024 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

C & A LLP

Chavan & Associates, LLP
Certified Public Accountants
February 28, 2024
Morgan Hill, California

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MANAGEMENT'S DISCUSSION AND ANALYSIS

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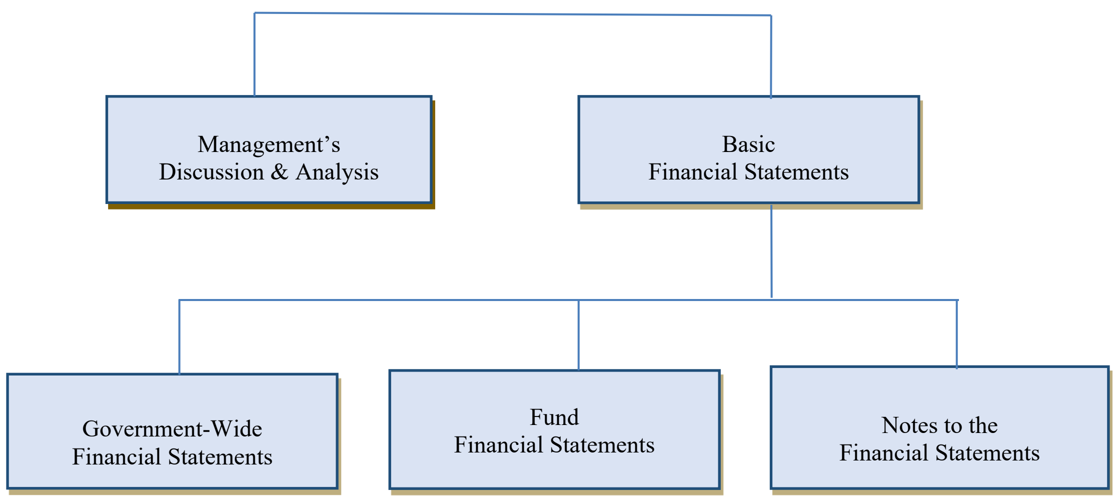
INTRODUCTION

As management of the City of El Cerrito, we offer readers of the City's financial statements this narrative overview and analysis of financial activities of the City of El Cerrito, for the fiscal year that ended on June 30, 2023. We encourage readers to consider the information presented here, in conjunction with additional information that we have furnished in our letter of transmittal. This information can be found on pages 1-8 of this report. The required components of the report are listed below.

Required Components of the Annual Financial Report



FISCAL YEAR 2022/23 FINANCIAL HIGHLIGHTS

Government-Wide Highlights

- The assets and deferred outflows of resources for the City of El Cerrito exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by $44.51 million (net position). Of the net position, $55.59 million was classified as net investment in capital assets; $17.77 million recorded as restricted funds; and $28.84 million categorized as a deficit unrestricted net position (negative net position). The negative unrestricted net position is largely due to *GASB 68 – Accounting and Financial Reporting for Pensions.* This pronouncement requires local governments to record pension liabilities and related deferrals in the government-wide financial statements.

- The City's net position increased by $25.05 million. This included a $24.30 million increase in the net position of Governmental Activities and a $749,064 increase in the net position of Business-Type Activities.

- City revenues increased by $2.37 million, or 4%, when compared to the prior year. The Fiscal Year 22/23 amounts included $1.71 million in grants for capital projects and $1.44 million in operating grants.

- Deferred outflows of resources increased by $16.87 million, while deferred inflows of resources decreased by $29.15 million. This was primarily related to pension liability adjustments identified in the City's actuarial report, which include differences between expected and actual earnings; expected and actual experiences; and changes in proportional allocations. The City's pension liability in accordance with GASB 68 as of June 30, 2023 was $79.53 million as compared to $48.95 million in the prior year.

- The City's long-term debt decreased by $1.44 million as a result of scheduled debt service payments made during the year.

- The City's net capital assets decreased by $604,633, primarily from a $1.14 million increase to construction in progress and a $1.35 million increase to infrastructure, offset by an increase of $2.76 million to accumulated depreciation and amortization.

Fund Highlights

- At the close of Fiscal Year 22/23 the City of El Cerrito's G*overnmental Funds* reported a combined fund balance of $39.22 million, which is an increase of $7.71 from prior year. Approximately 58%, or $22.72, million was classified as unassigned fund balance and was available for spending at the government's discretion.

- At the end of the current fiscal year, the *General Fund's* unrestricted fund balance (the total of the committed, assigned, and unassigned components of fund balance) was $23.03 million, or 53% of total general fund expenditures, prior to transfers.

- The fund balance in the *General Fund* increased by $6.52 million at the close of the fiscal year. This included an excess of operating revenues over expenditures of $7.36 million, plus $429,090 in net transfers and other financing sources and an adjustment to beginning fund balance of $409,799. The beginning balance adjustments was recorded to reflect deferred revenue from prior periods.

OVERVIEW OF THE FINANCIAL STATEMENTS

The discussion and analysis are intended to serve as an introduction to the City of El Cerrito's financial statements. The City of El Cerrito's basic financial statements are comprised of (1) Government-Wide Financial Statements (2) Fund Financial Statements, and (3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The *Government-Wide Financial Statements* are designed to provide readers with a broad overview of the City of El Cerrito's finances, in a manner similar to a private-sector business. Government-Wide financial statements are prepared on the accrual basis, which means they measure the flow of all economic resources of the City as a whole. Government-Wide Financial Statements consist of the *Statement of Net Position* and the *Statement of Activities*.

The *Statement of Net Position* presents financial information on all of the City of El Cerrito's assets, liabilities, and deferred inflows/outflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City of El

Cerrito is improving or declining.

The *Statement of Activities* presents information showing how the City of El Cerrito's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. This is consistent with a full accrual concept, which may result in the reporting of revenues and expenses in the current fiscal year, with cash flows occurring in future fiscal periods (e.g. uncollected revenues; and earned but not used vacation leave).

Both of the Government-Wide Financial Statements distinguish functions of the City of El Cerrito that are principally supported by taxes and intergovernmental revenues *(governmental activities)* from other functions that are intended to recover all or a significant portion of their costs through user fees and charges *(business-type activities)*. An overview of the City's functions associated with each classification is listed below.

Governmental Activities – All of the City's basic services are considered to be governmental activities. This includes general government, public works, recreation, community development, and public safety. These services are supported by general City revenues such as taxes, and by specific program revenues such as development and recreation program fees.

Business-Type Activities – This City's enterprise activities include integrated waste management. Unlike governmental activities, these services are fully supported by charges paid by users based on the amount of services they use.

The Government-Wide Financial Statements can be found on pages 33-34 of this report.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Fund financial statements provide detailed information about each of the City's most significant funds, called major funds. Major funds are presented individually, with all non-major funds summarized and presented only in a single column. Subordinate schedules present the detail of these non-major funds. Major funds present the major activities of the City for the fiscal year and may change from year to year as a result of changes in the pattern of the City's activities. The City's funds are segregated into three categories: Governmental Funds, Proprietary Funds, and Fiduciary Funds.

Governmental Funds

Governmental funds are used to account for essentially the same function reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental funds focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. This represents a modified accrual basis of accounting, with capital assets, long-lived assets, and long-term liabilities excluded from the financial statements. Such information may be useful in evaluating the City's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for the *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate the comparison between *governmental funds* and *governmental activities*.

Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund and other major funds. Data from the other governmental funds are combined into a single aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements in the combining and individual fund statements and schedules section of this report.

The City of El Cerrito adopts an annual budget for its General Fund. A budgetary comparison statement has been provided for the General Fund to demonstrate compliance with this budget. The basic governmental fund financial statements can be found on pages 36-39 of this report.

Proprietary Funds

The City of El Cerrito has one *Enterprise Fund* which is a proprietary fund*:* Integrated Waste Management. *Enterprise funds* provide the same type of information as business-type activities in the government-wide statements*. Internal service funds* are an accounting mechanism used to accumulate and allocate costs internally among the City of El Cerrito's various functions. The City uses one internal service fund to account for the management of its vehicle and equipment replacement. Because these internal services predominately benefit governmental rather than business-type functions, they have been included within governmental activities in the Government-Wide Financial Statements.

Proprietary funds provide the same type of information as the Government-Wide Financial Statements, only in more detail. The proprietary fund financial statements provide separate information for the waste management operations, which is considered major fund for the City of El Cerrito. The basic proprietary fund financial statements can be found on pages 42-44 of this report.

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the City. Fiduciary funds are not reported in the Government-Wide Financial Statements because the resources of these funds are not available to support the City of El Cerrito's own programs. The accounting for fiduciary funds is much like that used for business-type activities. The City had two fiduciary funds during Fiscal Year, the Pension Trust Fund and the El Cerrito Redevelopment Agency Successor Agency Private-Purpose Trust Fund.

NOTES TO THE FINANCIAL STATEMENTS

Notes to the Financial Statements provide additional information that is essential to a full understanding of the data provided in the Government-Wide and Fund Financial Statements. The notes can be found immediately following the Fund Financial Statements.

OTHER INFORMATION

In addition to the basic financial statements and accompanying notes, this report also presents *required supplementary information* concerning the City of El Cerrito's funding progress for its employee pension obligations. The required supplementary information can be found on pages 87-90 of this report.

The combining statements referred to earlier in connection with nonmajor governmental funds are presented immediately following the *required supplementary information*. Combining and individual fund statements and schedules can be found on pages 93-121 of this report.

A statistical section provides historical and current data on financial trends, revenue and debt capacity, demographic and economic information, and operating information. This information can be found on pages 127-144 of this document.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Over time, net position may serve as an indicator of a government's financial position. In the case of the City of El Cerrito, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by $44.51 million at the close of Fiscal Year 22/23. This represents an increase of $25.05 million over the prior year.

The following table summarizes the City's ending net position:

Table 1 - Net Position

	Governmental Activities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
Assets						
Current and other assets	$ 50,109,108	$ 45,670,957	$ 2,607,396	$ 2,757,615	$ 52,716,504	$ 48,428,572
Capital assets	67,351,870	68,350,671	3,526,447	3,132,279	70,878,317	71,482,950
Total Assets	$ 117,460,978	$ 114,021,628	$ 6,133,843	$ 5,889,894	$ 123,594,821	$ 119,911,522
Deferred Outflows of Resources	$ 33,185,249	$ 16,320,158	$ -	$ -	$ 33,185,249	$ 16,320,158
Liabilities						
Current and other liabilities	$ 10,410,732	$ 14,668,684	$ 611,886	$ 658,774	$ 11,022,618	$ 15,327,458
Noncurrent liabilities	94,691,574	65,275,917	894,614	1,352,841	95,586,188	66,628,758
Total Liabilities	$ 105,102,306	$ 79,944,601	$ 1,506,500	$ 2,011,615	$ 106,608,806	$ 81,956,216
Deferred Inflows of Resources	$ 5,658,874	$ 34,808,663	$ -	$ -	$ 5,658,874	$ 34,808,663
Net Position						
Net investment in capital assets	$ 53,389,633	$ 53,377,263	$ 2,199,706	$ 1,363,893	$ 55,589,339	$ 54,741,156
Restricted	17,767,175	16,029,304	-	-	17,767,175	16,029,304
Unrestricted	(31,271,761)	(53,818,045)	2,427,637	2,514,386	(28,844,124)	(51,303,659)
Total Net Position	$ 39,885,047	$ 15,588,522	$ 4,627,343	$ 3,878,279	$ 44,512,390	$ 19,466,801

A significant portion, or $55.59 million, of the City's net position reflects its investment in capital assets, (e.g., land, buildings, general government infrastructure, equipment, etc.), less accumulated depreciation/amortization and any outstanding debt that was used to acquire or construct those assets. Capital assets represent infrastructure which provide services to citizens and are not available for future spending. Although the City's investment in capital assets is reported net of related debt, it should be noted that the resources to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate the liabilities.

The $17.77 million amount classified as Restricted Net Position represents resources that are subject to external restrictions on how they may be used. These funds are restricted for governmental activities.

The remaining deficit balance of $28.84 million is classified as unrestricted. This negative unrestricted balance is largely due to *GASB 68 – Accounting and Financial Reporting for Pensions.* The City participates in the CalPERS Miscellaneous and Safety pension plans. This pronouncement requires that local governments report a proportional share of their pension plan's net pension liabilities on financial statements. In Fiscal Year 22/23, the City's proportionate share of the CalPERS pension liability was $79.53 million.

At the end of the current fiscal year, the City of El Cerrito reported a positive balance for the government as a whole.

Governmental and Business-Type Activities

As shown in the *Statement of Changes in Net Position* schedule, the net position for Governmental Activities increased by $24.30 million in the prior year mostly because of decreases to expenses by function for all departments and programs, including public safety, as shown below. The City's expenses in the statement of activities were reduced by a pension credit of $15.45 million related to changes in assumptions and deferrals of differences between estimated and actual plan earnings.

The net position for business-type activities increased by $749,064 largely due to a decrease in operating expenses of $427,645. An analysis of the changes in revenues and expenses by type of significant events follows:

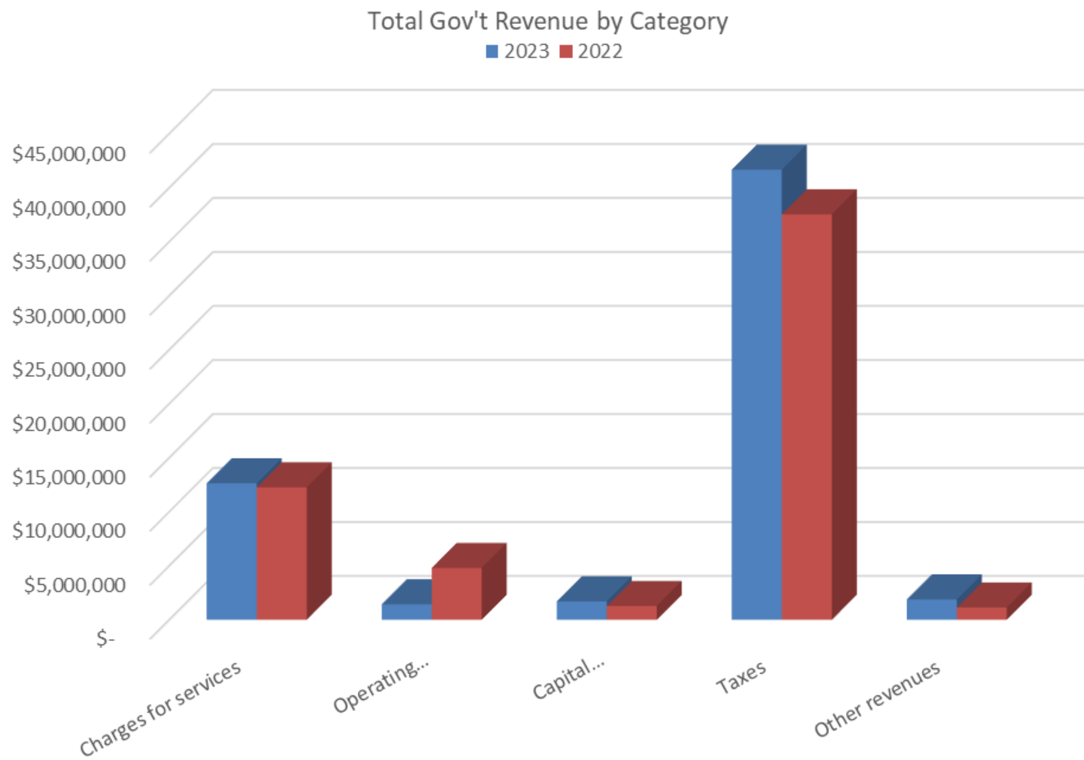
Table 2 - Statement of Changes in Net Position

Functions/Programs	Governmental Activities 2023	Governmental Activities 2022	Increase (Decrease)	Business-Type Activities 2023	Business-Type Activities 2022	Increase (Decrease)
Program Revenues						
Charges for services	$ 12,635,957	$ 12,262,938	$ 373,019	$ 3,920,346	$ 3,877,922	$ 42,424
Operating grants and contributions	1,437,171	4,797,917	(3,360,746)	32,471	60,016	(27,545)
Capital grants and contributions	1,709,112	1,280,680	428,432	-	-	-
Total Program Revenues	15,782,240	18,341,535	(2,559,295)	3,952,817	3,937,938	14,879
General Revenues						
Taxes	41,670,459	37,538,267	4,132,192	-	-	-
Other revenues	1,887,516	1,146,385	741,131	43,203	309	42,894
Total General Revenues	43,557,975	38,684,652	4,873,323	43,203	309	42,894
Expenses						
General government	4,892,654	7,884,210	(2,991,556)	-	-	-
Public works	6,244,845	9,260,749	(3,015,904)	-	-	-
Recreation	3,896,266	6,089,667	(2,193,401)	-	-	-
Community development	2,376,676	4,262,818	(1,886,142)	-	-	-
Public safety	16,455,373	30,989,792	(14,534,419)	-	-	-
Interest on long-term debt	630,504	716,380	(85,876)	-	-	-
Intergrated waste management	-	-	-	3,243,285	2,815,640	427,645
Total Expenses	34,496,318	59,203,616	(24,707,298)	3,243,285	2,815,640	427,645
Special items	-	-	-	-	-	-
Transfers	3,671	3,671	-	(3,671)	(3,671)	-
Increase / (Decrease) in Net Position	24,847,568	(2,173,758)	27,021,326	749,064	1,118,936	(369,872)
Prior Period Adjustments	(551,043)	3,731,715	(4,282,758)	-	-	-
Net Position, Beginning of Year	15,588,522	14,030,565	1,557,957	3,878,279	2,759,343	1,118,936
Net Position, End of Year	$ 39,885,047	$ 15,588,522	$ 24,296,525	$ 4,627,343	$ 3,878,279	$ 749,064

Governmental Activities

Governmental Revenues

The following chart summarizes the changes in revenues by category during Fiscal Year 22/23:

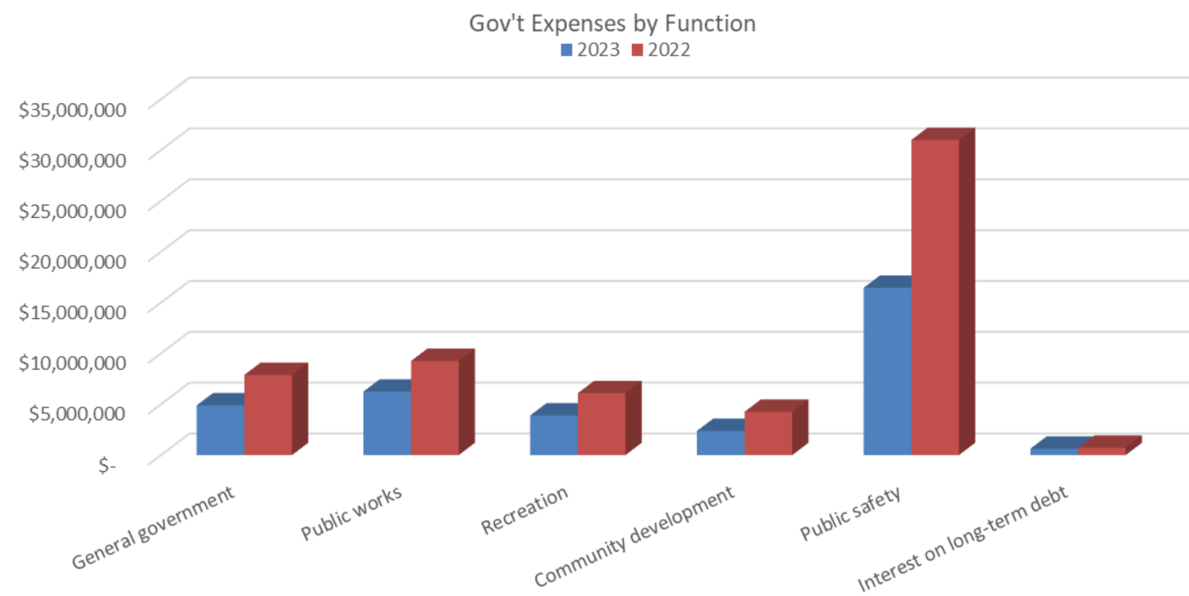


Significant changes in governmental revenues consisted of the following:

- Taxes increased by $4.13 million, with the substantial net changes in the following categories:
  - Property taxes increased by $867,494 or 5.5%, which reflects the continuing strength in property values.
  - Business license taxes increased by $116,260 or 12.6%, due to continuing strength in the business market, and the new efforts in enforcement and collections.
  - Real property county transfer taxes increased by $443,928 or 10%.
  - Other taxes and assessments increased by $330,764 or 132%.
- Other revenues increased by $741,131, mostly from local reimbursements and local donations that did not meet the definition of a charges for services, operating grants or capital grants.
- Charges for services increased by $3.17 million mostly from increased program activities for recreation, community development and public safety as the pandemic winds down.

Governmental Expenses

The Fiscal Year 22/23 expenses for Governmental Activities decreased by $24.7 million as illustrated in the chart below:



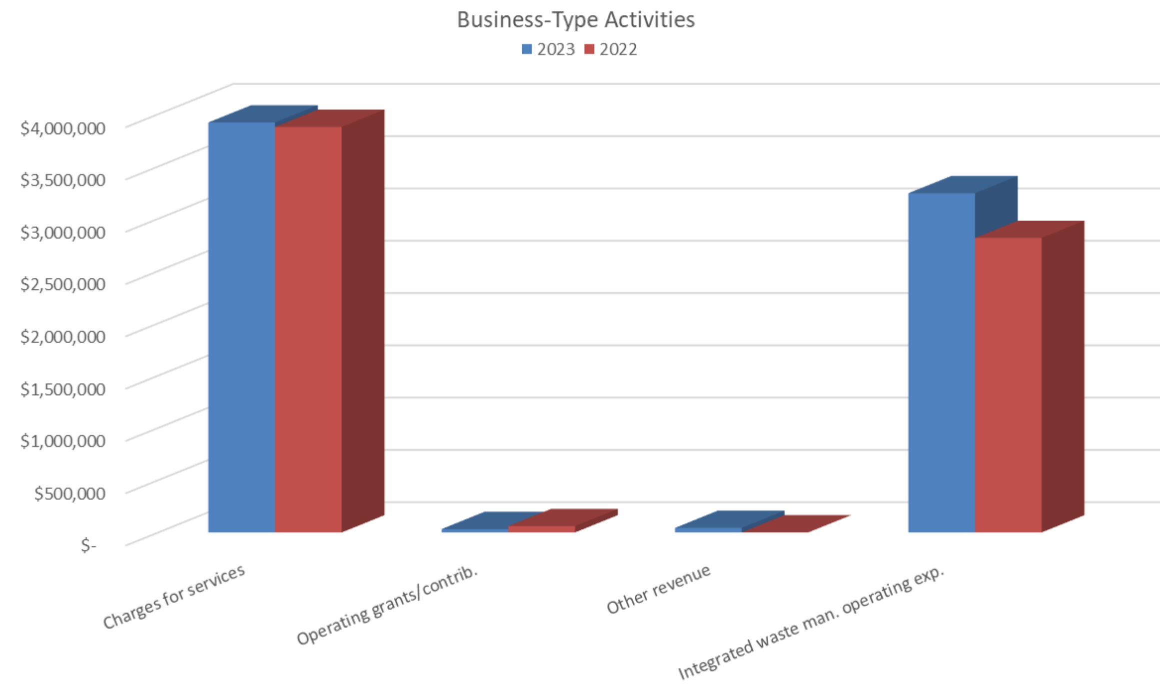
Significant changes in governmental expenses consisted of the following:

- The largest contributed factor to the decrease in governmental activities expenses is an adjustment to pension expense as required by GASB 68 of $15.45 million resulting in a total pension credit of $6.6 million. The investment returns fell below estimated returns during the plan measurement period, attributing to the decrease in the pension plan expense.
- Departments were also diligent about their expenses in order to meet or come in below their budget targets, contributing to reduced expenses.
- Interest expense decreased by $85,876 due to obligations generally requiring less interest as debt matures.

Business-Type Activities

The City's net position for business type activities increased by $749,065 for the Integrated Waste Management enterprise fund. The increase can be attributed to a slight increase in revenue, and a decrease in personnel costs due to vacancies.

The following chart is a summary of the changes in revenues and expenses for the City's business-type activities from Fiscal Year 21/22 to 22/23:



Charges for services included fees of $3.81 million and recycling sales of $104,583. Expenses included personnel services, services, supplies and depreciation totaling $3.18 million. Personnel costs increased by $240,301 and supplies increased by $101,047 due to increased operating activities over the prior year.

FINANCIAL ANALYSIS OF THE CITY'S GOVERNMENTAL FUNDS

As noted earlier, the City of El Cerrito uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, the unassigned fund balance may serve as a useful measure of a government's net resources available for discretionary use as they represent the portion of fund balance which has not yet been limited to use for a particular purpose by either an external party, the City itself, or a group or individual that has been delegated authority to assign resources for particular purposes by the City of El Cerrito's City Council.

A summary of the changes in fund balance of the Major Funds and Other Governmental Funds is presented below:

Table 3 - Summary of Changes in Fund Balance - Governmental Funds

	Major Funds					
	General Fund	Low/Mod Income Housing Asset Fund	Street Improvement Fund	Capital Improvement Fund	Nonamajor Governmental Funds	Total
Total Revenues	$ 50,814,603	$ 17,732	$ 2,384,490	$ 514,473	$ 5,248,287	$ 58,979,585
Total Expenditures	43,456,807	19,660	1,224,224	775,637	5,392,448	50,868,776
Revenues Over (Under) Expenditures	7,357,796	(1,928)	1,160,266	(261,164)	(144,161)	8,110,809
Other financing sources	150,000	-	-	-	-	150,000
Transfers in	3,673	-	-	40,000	1,289,863	1,333,536
Transfers out	(582,763)	-	(707,100)	-	(40,002)	(1,329,865)
Net change in fund balances	6,928,706	(1,928)	453,166	(221,164)	1,105,700	8,264,480
Beginning of year	16,624,174	5,403,346	2,340,022	(91,408)	7,233,097	31,509,231
Prior Period Adjustment	(409,799)	(141,154)	-	-	(90)	(551,043)
End of year	$ 23,143,081	$ 5,260,264	$ 2,793,188	$ (312,572)	$ 8,338,707	$ 39,222,668

The General Fund balance increased by $6.52 million. This included operating revenues exceeding operating expenses by $6.93 million. The operating difference can be attributed to better than anticipated tax revenues, licenses and permits, and charges for services along with decreased expenditures due to staff vacancies.

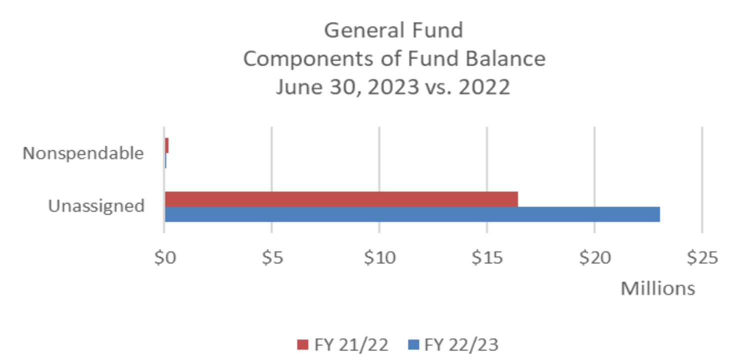
The beginning fund balance in the Low and Moderate Income Housing Asset Fund was decreased by $141,154 to correctly report unavailable revenues that were previously understated.

The fund balance in the Street Improvement Fund increased by $453,166 mainly due to the timing of when projects actively being expensed against, and when work is performed.

The fund balance in the Capital Improvement Fund decreased by $221,164 mainly from the increased work on capital improvement projects.

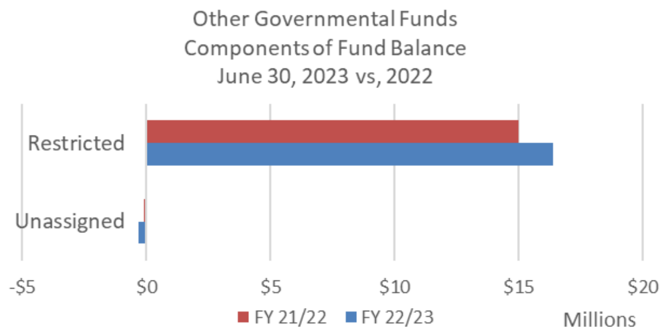
The fund balance in Nonmajor Funds increased by $1.1 million mostly due to on-going capital improvement programs, debt service payments, road maintenance and other special revenue fund programs. *General Fund – Components of Fund Balance*

In Fiscal Year 22/23, the General Fund's total fund balance represented approximately 53% of total general fund expenditures. The following chart summarizes the ending fund balance in the General Fund over the last two fiscal years:



Other Governmental Fund - Components of Fund Balance

The following chart summarizes the ending fund balance of all other funds other than the General Fund over the last two fiscal years:



CAPITAL ASSETS

The City of El Cerrito's investment in capital assets for its governmental and business-type activities as of June 30, 2023 amounts to $70.88 million (net of accumulated depreciation). The total decrease in the City's capital assets, net of depreciation, was $604,633 or .85%. In Governmental Activities, the net decrease in capital assets was $998,801, or 1.46%, while business-type Activities net capital assets increased by $394,168 or 12.58%. The following table summarizes the City's capital assets at the end of the year:

Table 4 - Capital Assets at Year End - Net

	Governmental Activities		Business-type Activities		Total		
	2023	2022	2023	2022	2023	2022	% Change
Land	$ 5,191,639	$ 5,191,639	$ -	$ -	$ 5,191,639	$ 5,191,639	0.00%
Construction in progress	4,334,851	3,198,707	-	-	4,334,851	3,198,707	35.52%
Buildings and improvement	27,463,510	27,408,552	3,495,683	3,495,683	30,959,193	30,904,235	0.18%
Machinery and equipment	6,404,496	6,694,533	2,145,995	1,597,612	8,550,491	8,292,145	3.12%
Right of use assets	-	643,628	-	-	-	643,628	-100.00%
Infrastructure	88,122,931	86,769,509	-	-	88,122,931	86,769,509	1.56%
Accumulated deprec./amort.	(64,165,557)	(61,555,897)	(2,115,231)	(1,961,016)	(66,280,788)	(63,516,913)	103.30%
Total Capital Assets, Net	$ 67,351,870	$ 68,350,671	$ 3,526,447	$ 3,132,279	$ 70,878,317	$ 71,482,950	-0.85%

Additional information on capital assets can be found in Note 5 in the notes to financial statements.

DEBT ADMINISTRATION

During the year, long-term debt from governmental activities decreased by $994,698 and long-term debt attributable to business type activities decreased by $441,645, mostly from scheduled debt service payments.

The following table summarizes the City's debt at the end of the year:

Table 5 - Outstanding Long-Term Debt at Year End

	Governmental Activities		
	2023	2022	% Change
Revenue bonds and notes	$ 13,745,837	$ 14,469,055	-5.00%
Leases	-	114,531	-100.00%
Financed purchases	1,781,148	1,938,097	-8.10%
Total outstanding long-term debt	$ 15,526,985	$ 16,521,683	-6.02%

	Business-type Activities		
	2023	2022	% Change
Revenue bonds and notes	$ 741,400	$ 1,025,600	-27.71%
Financed purchases	585,341	742,786	-21.20%
Total outstanding long-term debt	$ 1,326,741	$ 1,768,386	-24.97%

Additional information on debt can be found in Note 6 in the notes to financial statements.

GENERAL FUND BUDGETARY HIGHLIGHTS

Changes from the City's General Fund original budget to the final budget are detailed in the *Required Supplementary Information* section along with a comparison to actual activity for the year ended.

Over the course of the year, the City may revise the expenditure budgets to reflect the changes in the various programs and unanticipated activities, but usually do not change budget assumptions in revenues other than for one-time events. For example, when the City is awards a grant, it appropriates the revenues and expenditures necessary to spend those funds but does not necessarily adjust upward the property tax estimates when the amounts come in higher than expected or reduce other balances that report declines unless the changes are material. Tax estimates are based on trend information where the base amount rolls forward for cumulative increases in long term planning and the trends are reevaluated each year during the budget period.

At the time of the FY 22/23 adoption, City revenues were projected to be $45.67 million and expenditures were projected to be $44.28 million. The final budgeted revenues were $46.90 million and expenditures were $46.93 million. Actual revenues exceed the final budget by $3.92 million and actual expenditures were less than the final budget by $3.47 million.

After transfers, the original adopted budget projected a surplus change in fund balance of $813,054 and the final budget projected a deficit of $610,199. The actual change in fund balance for the year was $6.93 million, which was $7.39 million more than the final budget.

The following table summarizes the City's budget vs. actual amounts for FY 2022-23:

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual Amounts	Positive (Negative)
REVENUES				
Taxes and assessments	$ 32,394,817	$ 32,394,817	$ 36,345,678	$ 3,950,861
Licenses and permits	893,864	893,864	1,051,537	157,673
Fines and forfeitures	140,000	140,000	115,407	(24,593)
Intergovernmental	5,009,048	5,347,938	4,834,007	(513,931)
Use of money and property	141,542	141,542	362,136	220,594
Charges for Services	6,958,174	7,717,905	7,856,106	138,201
Other Revenue	136,000	261,000	249,732	(11,268)
Total Revenues	45,673,445	46,897,066	50,814,603	3,917,537
EXPENDITURES				
Current:				
General government	6,552,613	7,256,447	6,974,539	281,908
Public works	2,285,220	2,600,994	2,250,465	350,529
Recreation	5,553,392	5,553,392	5,121,612	431,780
Community development	3,181,129	3,739,747	3,454,028	285,719
Public Safety	26,333,617	27,317,194	25,092,163	2,225,031
Capital outlay	84,100	169,171	245,306	(76,135)
Debt service				
Principal retirement	136,924	136,924	293,188	(156,264)
Interest and fiscal charges	154,304	154,304	25,506	128,798
Total Expenditures	44,281,299	46,928,173	43,456,807	3,471,366
Excess (Deficiency) of Revenues over Expenditures	1,392,146	(31,107)	7,357,796	7,388,903

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

The City's diversified and resilient revenue base remained strong and exceeded projections. At fiscal year ending June 30, 2023, operating revenues exceeded budget, primarily due to better than anticipated tax revenues, licenses and permits, and charges for services and a decrease in expenditures due to vacancies. The General Fund balance increased by approximately $6.52 million from the prior year, with a total General Fund balance of $23.14 million. This General Fund balance represents approximately 53% of total General Fund expenditures.

Despite the City's positive economic position, management remains cognizant of the economic trends facing the State of California: $38 billion projected budget deficit with resources less than required to cover current costs of authorized services, high inflation, interest rate increases, and housing market dips in existing home sales and flattening of home prices.

In addition, City management is mindful of the challenges facing the U.S. including rising inflation, interest rate increases, global supply chain challenges and inability to meet surging consumer demand, and 4.1% consumer price increases during the past year, which has slowed since the prior year, but still remains at a high level of growth over the past two years.

Also, the City's employee costs continue to trend upwards as retirement contributions and lower than projected fluctuations in the CalPERS pension plan investments drives pension costs higher. General Fund

Employee costs are projected at nearly 73% of Total General Fund Expenditures for FY 2023. This proportion may increase with the increase in pension related costs in FY 2024 and beyond.

Despite these economic trends, the Greater Bay Area and El Cerrito are somewhat better positioned to withstand economic down trends due to its diversified revenue sources and the City's prudent and conservative financial management strategies and approach of avoiding overly optimist revenue estimates or a presumption of an imminent recession.

El Cerrito's FY 2024 General Fund Budget is balanced, with estimated revenues projected to be $93,178 greater than expenditures. The projected FY 2024 ending General Fund balance is estimated to be $16.29 million, exceeding the City's fiscal year General Fund balance goal of 10% of the City's General Fund expenditures.

The City remains focused on financial stability and opportunities to strengthen our financial position. The City is proud of having sufficient reserves at the start of FY 2023 and commits to maintaining a healthy General Fund balance in compliance with the City's financial policies. The City's priority is to continue to provide the quality of services residents have come to expect.

REQUEST FOR INFORMATION

This financial report is designed to provide a general overview of the City of El Cerrito's finances for El Cerrito's residents, taxpayers, customers, investors, and creditors. This financial report seeks to demonstrate the City's accountability for the money it receives. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Department of Finance at (510) 215-4323, by mail at 10890 San Pablo Avenue, El Cerrito, CA 94530 or by email finance@ci.el-cerrito.ca.us.

THE CITY OF
EL CERRITO

BASIC FINANCIAL STATEMENTS

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City of El Cerrito
Statement of Net Position
June 30, 2023

ASSETS	Governmental Activities	Business-Type Activities	Total
Current Assets:			
Cash and investments	$ 35,051,633	$ 2,200,793	$ 37,252,426
Accounts receivable	1,665,311	330,000	1,995,311
Interest receivable	1,565,521	-	1,565,521
Due from other governments	4,034,351	-	4,034,351
Prepaid items	218,527	76,603	295,130
Inventory	46,338	-	46,338
Total Current Assets	42,581,681	2,607,396	45,189,077
Noncurrent Assets:			
Loans receivable	7,527,427	-	7,527,427
Capital Assets:			
Nondepreciable	11,826,429	-	11,826,429
Depreciable, net of accumulated depreciation	55,525,441	3,526,447	59,051,888
Total Capital Assets, Net	67,351,870	3,526,447	70,878,317
Total Noncurrent Assets	74,879,297	3,526,447	78,405,744
Total Assets	$ 117,460,978	$ 6,133,843	$ 123,594,821
DEFERRED OUTFLOWS OF RESOURCES			
Pension Adjustments	$ 32,955,886	$ -	$ 32,955,886
Deferred Loss on Refunding	229,363	-	229,363
Total Deferred Outflows of Resources	$ 33,185,249	$ -	$ 33,185,249
LIABILITIES			
Current Liabilities:			
Accounts payable	$ 2,095,579	$ 59,132	$ 2,154,711
Accrued liabilities	993,558	58,965	1,052,523
Interest payable	193,310	-	193,310
Deposits payable	2,485,004	-	2,485,004
Unearned revenue	2,540,955	-	2,540,955
Compensated absences, due within one year	1,115,415	40,080	1,155,495
Long-term debt, due within one year	986,911	453,709	1,440,620
Total Current Liabilities	10,410,732	611,886	11,022,618
Noncurrent Liabilities:			
Net pension liability	79,526,924	-	79,526,924
Claims payable, due in more than one year	23,968	-	23,968
Compensated absences, due in more than one year	600,608	21,582	622,190
Long-term debt - due in more than one year	14,540,074	873,032	15,413,106
Total Noncurrent Liabilities	94,691,574	894,614	95,586,188
Total Liabilities	$ 105,102,306	$ 1,506,500	$ 106,608,806
DEFERRED INFLOWS OF RESOURCES			
Pension Adjustments	$ 5,658,874	$ -	$ 5,658,874
Total Deferred Inflows of Resources	$ 5,658,874	$ -	$ 5,658,874
NET POSITION			
Net investment in capital assets	$ 53,389,633	$ 2,199,706	$ 55,589,339
Restricted for:			
Capital projects	9,749,285	-	9,749,285
Debt service	17,728	-	17,728
Community development	8,000,162	-	8,000,162
Total Restricted	17,767,175	-	17,767,175
Unrestricted	(31,271,761)	2,427,637	(28,844,124)
Total Net Position	$ 39,885,047	$ 4,627,343	$ 44,512,390

The accompanying notes are an integral part of these financial statements.

City of El Cerrito
Statement of Activities
For the Year Ended June 30, 2023

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Program Revenues: Total	Governmental Activities	Business-Type Activities	Total
Primary Government:								
Governmental Activities:								
General government	$ 4,892,654	$ 480,288	$ -	$ -	$ 480,288	$ (4,412,366)		$ (4,412,366)
Public works	6,244,845	557,706	332,996	1,709,112	2,599,814	(3,645,031)		(3,645,031)
Recreation	3,896,266	4,398,223	-	-	4,398,223	501,957		501,957
Community development	2,376,676	2,673,576	140,509	-	2,814,085	437,409		437,409
Public safety	16,455,373	4,526,164	963,666	-	5,489,830	(10,965,543)		(10,965,543)
Interest and fiscal charges	630,504	-	-	-	-	(630,504)		(630,504)
Total Governmental Activities	$ 34,496,318	$ 12,635,957	$ 1,437,171	$ 1,709,112	$ 15,782,240	(18,714,078)		(18,714,078)
Business-Type Activities:								
Integrated waste management	$ 3,243,285	$ 3,920,346	$ 32,471	$ -	$ 3,952,817		$ 709,532	709,532
Total Business-Type Activities	$ 3,243,285	$ 3,920,346	$ 32,471	$ -	$ 3,952,817		709,532	709,532
General Revenues:								
Taxes:								
Property taxes and assessments						17,813,125	-	17,813,125
Sales and use taxes						12,110,514	-	12,110,514
Transient occupancy taxes						107,817	-	107,817
Franchise taxes						1,604,218	-	1,604,218
Business license taxes						1,069,964	-	1,069,964
Utility user taxes						4,100,286	-	4,100,286
Real property County transfer tax						4,157,840	-	4,157,840
Other taxes						706,695	-	706,695
Total taxes						41,670,459	-	41,670,459
Investment earnings (loss)						894,506	43,203	937,709
Other revenues						993,010	-	993,010
Total General Revenues						43,557,975	43,203	43,601,178
Transfers						3,671	(3,671)	-
Total General Revenues and Transfers						43,561,646	39,532	43,601,178
Change in Net Position						24,847,568	749,064	25,596,632
Net Position - Beginning of Year						15,588,522	3,878,279	19,466,801
Prior Period Adjustments						(551,043)	-	(551,043)
Net Position - Beginning of Year, As Adjusted						15,037,479	3,878,279	18,915,758
Net Position - End of Year						$ 39,885,047	$ 4,627,343	$ 44,512,390

The accompanying notes are an integral part of these financial statements.

GOVERNMENTAL FUND FINANCIAL STATEMENTS

General Fund
The General Fund is used for all the general revenues of the City not specifically levied or collected for other City funds, and the related expenditures. The major revenue sources for this Fund are property taxes, sales taxes, utility users tax, franchise fees, business licenses, unrestricted revenues from the State, fines and forfeitures, and interest income. Expenditures are made for public safety, recreation, and the other services described above.

Low and Moderate Income Housing Asset Special Revenue Fund
This fund accounts for the activities related to the housing assets assumed by the City as Housing Successor to the former Redevelopment Agency and the collection of revenues from those restricted assets. The activities are governed by California redevelopment law and must be used to provide housing for people with low and moderate incomes.

Street Improvement Fund
This fund accounts for the street maintenance and improvement projects funded by the 2008 Sales Tax Revenue Bonds.

Capital Improvements Capital Projects Fund
This fund accounts for funds expended on various City capital projects.

City of El Cerrito
Balance Sheet
Governmental Funds
June 30, 2023

	Major Funds					
	General Fund	Low/Mod Income Housing Asset Fund	Street Improvement Fund	Capital Improvement Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS						
Cash and investments	$ 24,481,528	$ 761,664	$ 3,401,749	$ -	$ 5,170,672	$ 33,815,613
Accounts receivable	-	-	-	756,995	904,008	1,661,003
Interest receivable	203,968	1,207,586	-	-	153,967	1,565,521
Due from other governments	3,481,165	-	394,191	-	158,995	4,034,351
Due from other funds	303,058	-	-	-	-	303,058
Loans receivable	-	4,667,427	-	-	2,860,000	7,527,427
Prepaid items	62,527	-	-	-	-	62,527
Inventory	46,338	-	-	-	-	46,338
Total assets	$ 28,578,584	$ 6,636,677	$ 3,795,940	$ 756,995	$ 9,247,642	$ 49,015,838
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
Liabilities:						
Accounts payable	$ 899,927	$ 1,397	$ 1,001,288	29,383	$ 163,584	$ 2,095,579
Accrued liabilities	970,665	-	1,464	-	21,429	993,558
Due to other funds	-	-	-	283,190	19,868	303,058
Deposits payable	2,222,396	-	-	-	262,608	2,485,004
Unearned revenue	1,342,515	-	-	756,994	441,446	2,540,955
Total liabilities	5,435,503	1,397	1,002,752	1,069,567	908,935	8,418,154
Deferred Inflows of Resources:						
Unavailable revenues	-	1,375,016	-	-	-	1,375,016
Total deferred inflows of resources	-	1,375,016	-	-	-	1,375,016
Fund Balances:						
Nonspendable						
Prepaid items	62,527	-	-	-	-	62,527
Inventory	46,338	-	-	-	-	46,338
Restricted:						
Redevelopment	-	-	-	-	276,336	276,336
Debt service	-	-	-	-	17,728	17,728
Street improvements	-	-	2,793,188	-	1,475,612	4,268,800
Transportation	-	-	-	-	1,089,624	1,089,624
Public safety - police	-	-	-	-	407,264	407,264
Public safety - vehicle abatement	-	-	-	-	417,005	417,005
Parks and recreation	-	-	-	-	603,921	603,921
Storm drains	-	-	-	-	1,059,084	1,059,084
Public art	-	-	-	-	157,133	157,133
Housing	-	5,260,264	-	-	2,835,000	8,095,264
Unassigned	23,034,216	-	-	(312,572)	-	22,721,644
Total fund balances	23,143,081	5,260,264	2,793,188	(312,572)	8,338,707	39,222,668
Total liabilities, deferred inflows of resources and fund balances	$ 28,578,584	$ 6,636,677	$ 3,795,940	$ 756,995	$ 9,247,642	$ 49,015,838

The accompanying notes are an integral part of these financial statements.

City of El Cerrito
Reconciliation of the Government Funds Balance Sheet to the Government-Wide Statement of Net Position
June 30, 2023

Total Fund Balances - Total Governmental Funds	$ 39,222,668
Amounts reported for governmental activities in the statement of net position were different because:	
Capital assets used in governmental activities were not current financial resources. Therefore, they were not reported in the Governmental Funds Balance Sheet. The capital assets were adjusted as follows:	
Capital assets	129,217,488
Less: accumulated depreciation	(61,973,001)
Total Capital Assets	67,244,487
Interest payable on long-term debt did not require current financial resources. Therefore, interest payable was not reported as a liability in Governmental Funds Balance Sheet.	(193,310)
Internal service funds are used by management to charge the costs of vehicles and equipment replacement to individual funds. The assets and liabilities of the internal service funds are included in governmental activities.	456,819
The differences from benefit plan assumptions and estimates versus actuals are not included in the plan's actuarial study until the next fiscal year and are reported as deferred inflows or deferred outflows of resources in the statement of net position.	27,297,012
The difference between the carrying value of refunded debt and the reacquisition price is deferred and amortized over the shorter of the remaining life of the refunded debt or the refunding debt.	229,363
Liabilities were reported for certain revenues that were not available to pay current period expenditures and were reported as unearned in the fund statements.	1,375,016
Long-term obligations were not due and payable in the current period. Therefore, they were not reported in the Governmental Funds Balance Sheet. The long-term liabilities were adjusted as follows:	
Long-term debt	(14,480,093)
Claims payable	(23,968)
Compensated absences	(1,716,023)
Net pension liability	(79,526,924)
Total Long-Term Obligations	(95,747,008)
Net Position of Governmental Activities	$ 39,885,047

The accompanying notes are an integral part of these financial statements.

City of El Cerrito

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2023

	Major Funds					
	General Fund	Low/Mod Income Housing Asset Fund	Street Improvement Fund	Capital Improvement Fund	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES						
Taxes and assessments	$ 36,345,678	$ -	$ 2,316,365	$ 88,000	$ 3,008,418	$ 41,758,461
Licenses and permits	1,051,537	-	-	-	-	1,051,537
Fines and penalties	115,407	-	-	-	-	115,407
Intergovernmental	4,834,007	-	-	426,473	1,250,148	6,510,628
Use of money and property	362,136	17,732	67,341	-	693,335	1,140,544
Charges for Services	7,856,106	-	-	-	7,206	7,863,312
Other Revenue	249,732	-	784	-	289,180	539,696
Total Revenues	50,814,603	17,732	2,384,490	514,473	5,248,287	58,979,585
EXPENDITURES						
Current:						
General government	6,974,539	-	6,000	-	8,595	6,989,134
Public works	2,250,465	-	54,226	-	2,948,332	5,253,023
Recreation	5,121,612	-	-	-	329,202	5,450,814
Community development	3,454,028	19,660	-	-	168,450	3,642,138
Public Safety	25,092,163	-	-	-	168,606	25,260,769
Capital outlay	245,306	-	1,163,998	775,637	458,327	2,643,268
Debt service						
Principal	293,188	-	-	-	699,942	993,130
Interest and fiscal charges	25,506	-	-	-	610,994	636,500
Total Expenditures	43,456,807	19,660	1,224,224	775,637	5,392,448	50,868,776
Excess (Deficiency) of Revenues over Expenditures	7,357,796	(1,928)	1,160,266	(261,164)	(144,161)	8,110,809
OTHER FINANCING SOURCES (USES)						
Debt issuance	150,000	-	-	-	-	150,000
Transfers in	3,673	-	-	40,000	1,289,863	1,333,536
Transfers out	(582,763)	-	(707,100)	-	(40,002)	(1,329,865)
Total Other Financing Sources (Uses)	(429,090)	-	(707,100)	40,000	1,249,861	153,671
Net Change in Fund Balances	6,928,706	(1,928)	453,166	(221,164)	1,105,700	8,264,480
Fund Balances Beginning	16,624,174	5,403,346	2,340,022	(91,408)	7,233,097	31,509,231
Prior Period Adjustments	(409,799)	(141,154)	-	-	(90)	(551,043)
Fund Balances Beginning, as Adjusted	16,214,375	5,262,192	2,340,022	(91,408)	7,233,007	30,958,188
Fund Balances Ending	$ 23,143,081	$ 5,260,264	$ 2,793,188	$ (312,572)	$ 8,338,707	$ 39,222,668

The accompanying notes are an integral part of these financial statements.

City of El Cerrito
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances to the Government-Wide Statement of Activities
For the Year Ended June 30, 2023

Net Change in Fund Balances - Total Governmental Funds	$	8,264,480
Amounts reported for governmental activities in the Statement of Activities and Changes in net position were different because:		
Governmental Funds report capital outlay as expenditures. However, in the Government-Wide Statement of Activities and Changes in net position, the cost of those assets was allocated over their estimated useful lives as depreciation expense.		
Capital outlay		2,699,497
Depreciation expense		(3,597,973)
Compensated absences not required to be paid with current financial resources are not reported in the governmental funds, but are accrued as noncurrent liabilities in the Government Wide Statement Net Position. The change from prior year accrued compensated absences is reported in the applicable program expense.		788,492
Certain revenues were not recorded or recorded as unearned revenue in the governmental funds because they did not meet the revenue recognition criteria of availability. However, they were included as revenue in the Government-Wide Statement of Activities under the full accrual basis.		322,177
The difference between the carrying value of refunded debt and the reacquisition price is deferred and amortized over the shorter of the remaining life of the refunded debt or the refunding debt.		(17,672)
In governmental funds, actual contributions to benefit plans are reported as expenditures in the year incurred. However, in the government-wide statement of activities, only the current year benefit expense as noted in the plans' valuation reports is reported as an expense, as adjusted for deferred inflows and outflows of resources.		15,456,018
Repayment of long-term debt was an expenditure in governmental funds, but the repayment reduced long-term liabilities in the Government-Wide Statement of Net Position.		843,131
Premiums from the issuance of long-term debt are amortized over the life of the bonds in the Statement of Activities and reported as proceeds when issued in governmental funds.		53,218
Internal service funds are used by management to charge the costs of vehicles and equipment replacement to individual funds. The assets and liabilities of the internal service funds are included in governmental activities.		36,478
Certain expenses reported in the statement of activities do not require the use of current financial resources and are not reported as expenditures in the fund statements as follows:		
Insurance claims		(8,968)
Interest expense on long-term debt was reported in the Government-Wide Statement of Activities and Changes in net position, but it did not require the use of current financial resources. Therefore, interest expense was not reported as expenditures in governmental funds. The following amount represented the net change in accrued interest from from prior year.		8,690
Change in Net Position of Governmental Activities	$	24,847,568

The accompanying notes are an integral part of these financial statements.

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PROPRIETARY FUND FINANCIAL STATEMENTS

Integrated Waste Management Fund
This fund accounts for the City's recycling collection service operations financed and operated in a manner similar to a private business enterprise. The intent of the City is that the cost of providing goods and services be financed primarily through user charges.

Vehicle and Equipment Replacement Internal Service Fund
The City’s internal service fund accounts for the City's departments' vehicle and equipment replacement activities.

City of El Cerrito
Statement of Net Position
Proprietary Funds
June 30, 2023

	Business-Type Activities Enterprise Funds	Governmental Activities Internal Service Funds
	Integrated Waste Management Fund	Vehicle and Equipment Replacement Fund
ASSETS		
Current assets:		
Cash and cash equivalents	$ 2,200,793	$ 1,236,020
Accounts receivable	330,000	4,308
Prepaid items	76,603	
Deposits	-	156,000
Total current assets	2,607,396	1,396,328
Capital assets:		
Buildings, equipment and vehicles	5,641,678	2,299,939
Less: accumulated depreciation	(2,115,231)	(2,192,556)
Total capital assets, net	3,526,447	107,383
Total assets	$ 6,133,843	$ 1,503,711
LIABILITIES		
Current liabilities:		
Accounts payable	$ 59,132	$ -
Accrued liabilities	58,965	-
Compensated absences, due within one year	40,080	-
Financed purchases, due within one year	453,709	101,635
Total current liabilities	611,886	101,635
Noncurrent liabilities:		
Compensated absences, due in more than one year	21,582	-
Financed purchases, due in more than one year	873,032	945,257
Total noncurrent liabilities	894,614	945,257
Total liabilities	$ 1,506,500	$ 1,046,892
NET POSITION		
Net Investment in capital assets	$ 2,199,706	$ 395,876
Unrestricted	2,427,637	60,943
Total net position	$ 4,627,343	$ 456,819

The accompanying notes are an integral part of these financial statements.

City of El Cerrito
Statement of Revenues, Expenses and Changes in Fund Net Position
Proprietary Funds
For the Year Ended June 30, 2023

	Business-Type Activities Enterprise Funds	Governmental Activities Internal Service Funds
	Integrated Waste Management Fund	Vehicle and Equipment Replacement Fund
OPERATING REVENUES		
Charges for services	$ 3,814,027	$ 135,973
Recycling sales	104,583	-
Other	1,736	-
Total operating revenues	3,920,346	135,973
OPERATING EXPENSES		
Personnel services	1,817,401	-
Services	910,896	-
Supplies	299,626	-
Depreciation	154,214	99,707
Total operating expenses	3,182,137	99,707
Operating income (loss)	738,209	36,266
NONOPERATING REVENUES (EXPENSES)		
Grants	32,471	-
Interest expense	(61,148)	(38,240)
Investment earnings	43,203	38,452
Total nonoperating revenues (expenses)	14,526	212
Income (loss) before operating transfers	752,735	36,478
Transfers in	-	-
Transfers out	(3,671)	-
Total transfers	(3,671)	-
Change in net position	749,064	36,478
Total net position - beginning	3,878,279	420,341
Total net position - ending	$ 4,627,343	$ 456,819

The accompanying notes are an integral part of these financial statements.

City of El Cerrito

Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2023

	Business-Type Activities Enterprise Funds	Governmental Activities Internal Service Funds
	Integrated Waste Management Fund	Vehicle and Equipment Replacement Fund
Cash flows from operating activities:		
Receipts from customers	$ 4,274,539	$ 135,973
Payments to suppliers	(1,308,413)	-
Payments to employees	(1,859,581)	-
Net cash provided (used) by operating activities	1,106,545	135,973
Cash flows from noncapital financing activities:		
Receipts from grants	32,471	-
Interfund transactions	(3,671)	-
Net cash provided (used) by noncapital financing activities	28,800	-
Cash flows from capital financing activities:		
Proceeds from long-term debt	-	(98,350)
Principal payments on long-term debt	(441,645)	-
Interest paid on long-term debt	(61,148)	(38,240)
Net cash provided (used) by capital financing activities	(1,051,175)	(135,973)
Cash flows from investing activities:		
Investment income (loss)	43,201	34,144
Net cash provided (used) by investing activities	43,201	34,144
Net increase (decrease) in cash and cash equivalents	127,371	34,144
Cash and cash equivalents - beginning	2,073,422	1,201,876
Cash and cash equivalents - ending	$ 2,200,793	$ 1,236,020
Reconciliation of operating income to net cash provided (used) by operating activities:		
Operating income (loss)	$ 738,209	$ 36,266
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation	154,214	99,707
Change in operating assets and liabilities:		
Accounts receivables	354,193	-
Prepaid items	(76,603)	-
Accounts payable	(21,288)	-
Accrued liabilities	(29,267)	-
Compensated absences	(12,913)	-
Net cash provided (used) by operating activities	$ 1,106,545	$ 135,973

The accompanying notes are an integral part of these financial statements.

FIDUCIARY FUND FINANCIAL STATEMENTS

Pension Trust Fund
The City of El Cerrito Pension Trust Fund accounts for assets held by the City on behalf of the retiree's of the City's single employer pension plan.

Private Purpose Trust Fund
The Successor Agency Trust Fund accounts for assets and liabilities transferred from the City to the Successor Agency Trust Fund.

City of El Cerrito
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2023

	Pension Trust Fund	El Cerrito Redevelopment Agency Successor Agency Private-Purpose Trust Fund
ASSETS		
Cash and investments	$ 7,837	$ 31,479
Total assets	$ 7,837	$ 31,479
LIABILITIES		
Accrued liabilities	$ -	$ 80,544
Long-term liabilities:		
Due within one year	-	1,957,533
Due in more than one year	-	3,155,351
Total liabilities	$ -	$ 5,193,428
NET POSITION		
Unrestricted	$ -	$ (5,161,949)
Held in trust	7,837	-
Total Net Position	$ 7,837	$ (5,161,949)

The accompanying notes are an integral part of these financial statements.

City of El Cerrito
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended June 30, 2023

	Pension Trust Fund	El Cerrito Redevelopment Agency Successor Agency Private-Purpose Trust Fund
ADDITIONS		
Property taxes	$ -	$ 2,382,794
Employer contributions	85,000	-
Total additions	85,000	2,382,794
DEDUCTIONS		
Retirement and other benefits	77,163	-
General government	-	2,750
Administrative fees paid to the City	-	250,000
Debt service:		
Interest and fiscal charges	-	186,650
Total deductions	77,163	439,400
Change in net position	7,837	1,943,394
Total net position - beginning	(6,747)	(7,405,344)
Prior period adjustments	6,747	300,001
Total net position - beginning, as adjusted	-	(7,105,343)
Total net position - ending	$ 7,837	$ (5,161,949)

The accompanying notes are an integral part of these financial statements.

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THE CITY OF
EL CERRITO

NOTES TO THE BASIC FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of El Cerrito (City) was incorporated August 1, 1917. The City provides the following services: public safety (police and fire), recreation, streets and highways, recycling, public improvements, planning and zoning, and general administration services. The City's population has remained relatively stable for some years; population at June 30, 2023, was 25,484. The City operates under the Council-Manager form of government, with five elected Council members served by a full-time City Manager and staff.

A. Financial Reporting Entity

The accompanying basic financial statements present the financial activity of the City along with the financial activities of its blended component units, which are entities for which the City is financially accountable. Together these entities comprise the primary government for reporting purposes. Although they are separate legal entities, blended component units are in substance part of the City's operations and are reported as an integral part of the City's financial statements. The City's component units, which are described below, are all blended.

The El Cerrito Public Financing Authority (Authority)
The El Cerrito Public Financing Authority is a nonprofit corporation organized by the City to provide financial assistance to the City. Administrative and related normal business expenses incurred in the day-to-day operations of the Authority are provided by the City. Such expenses are insignificant to the Authority's operations. The Authority obtains financing for City sponsored projects using leases signed by the City as collateral. The amounts of the leases are calculated to provide sufficient resources to repay the debt incurred to finance the projects. The financial activities of the Authority have been included in these financial statements in the Public Financing Authority Debt Service Fund and the Integrated Waste Management Enterprise Fund.

The El Cerrito Municipal Services Corporation
The El Cerrito Municipal Services Corporation (Corporation) is a nonprofit corporation organized in 1982 by the City under the corporations laws of the State of California. The Corporation was originally organized to assist the City with communications with its residents and to provide financial assistance to the City by financing real and personal property and improvements for the benefit of the residents of the City. In May 2011, the Corporation amended its articles of incorporation to provide support to the City by utilizing private and public funding sources to combat community blight and deterioration in the City and contribute to the physical improvement of the City; providing and expanding economic opportunities for low and moderate income households in the City; encouraging and stimulating economic development within the City. The financial activities of the Corporation have been included in these financial statements in the Municipal Services Corporation Special Revenue Fund.

The City of El Cerrito Employees' Pension Plan
The City of El Cerrito Employees' Pension Plan is governed by the City's Retirement System Ordinance, Chapter 3 of the City of El Cerrito Municipal Code, and is used to account for contributions and investment income restricted to pay retirement and death benefits of employees who elected not to be covered by the California Public Employees' Retirement System as of February 6, 1959. Benefit and contribution provisions are established by the City Council. Eligibility, actuarial interest rates, administration and certain other tasks are the responsibility of the Council established by the above ordinance. The financial activities of the Pension Plan have been included in these financial statements in the Pension Trust Fund.

Audited financial statements for the Authority, Corporation and Pension Plan may be obtained from the City of El Cerrito, 10890 San Pablo Avenue, El Cerrito, CA 94530.

The City applies all applicable GASB pronouncements for certain accounting and financial reporting guidance. In December of 2010, GASB issued Statement No. 62*, Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. GASB 62 incorporates pronouncements issued on or before November 30, 1989 into GASB authoritative literature. In June of 2015, GASB issued Statement No. 76, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments.* GASB 76 supersedes Statement No. 55, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*. GASB 76 also amends GASB 62 and AICPA Pronouncements paragraphs 64, 74, and 82. The GAAP hierarchy sets forth what constitutes GAAP for all state and local governmental entities. It establishes the order of priority of pronouncements and other sources of accounting and financial reporting guidance that a governmental entity should apply. The sources of authoritative GAAP are categorized in descending order of authority as follows:

a. Officially established accounting principles—Governmental Accounting Standards Board (GASB) Statements (Category A).
b. GASB Technical Bulletins; GASB Implementation Guides; and literature of the AICPA cleared by the GASB (Category B).

If the accounting treatment for a transaction or other event is not specified by a pronouncement in Category A, a governmental entity should consider whether the accounting treatment is specified by a source in Category B.

B. Basis of Presentation

The basic financial statements of the City of El Cerrito, California, (the City) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental agencies. The Governmental Accounting Standards Boards (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the City's accounting policies are described below.

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues, and expenditures or expenses, as appropriate. These funds are established for the purpose of carrying out specific activities or certain objectives in accordance with specific regulations, restrictions, or limitations. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Government-Wide Financial Statements

The City's government-wide financial statements include a *Statement of Net Position* and a *Statement of Activities and Changes in Net Position*. These statements present summaries of governmental and business-type activities for the City. Fiduciary activities of the City are not included in these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

These statements are presented on an "economic resources" measurement focus and the accrual basis of accounting. Accordingly, all of the City's assets, deferred outflows of resources, liabilities, deferred inflows of resources, are included in the accompanying *Statement of Net Position*. The *Statement of Activities* presents changes in net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred. The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those clearly identifiable with a specific function or segment. Certain types of transactions are reported as program revenues for the City in three categories:

- Charges for services
- Operating grants and contributions
- Capital grants and contributions

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the fiduciary funds are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

Certain eliminations have been made as prescribed by GASB Statement No. 34 in-regards-to interfund activities, payables, and receivables. All internal balances in the Statement of Net Position have been eliminated except those representing balances between the governmental activities and the business-type activities, which are presented as internal balances and eliminated in the total primary government column. In the Statement of Activities, internal fund transactions have been eliminated; however, those transactions between governmental and business-type activities have not been eliminated. The following interfund activities have been eliminated:

- Transfers in/Transfers out

The City applies all applicable GASB Pronouncements including all Interpretations currently in effect.

Governmental Fund Financial Statements

Governmental fund financial statements include a *Balance Sheet* and a *Statement of Revenues, Expenditures and Changes in Fund Balances* for all major governmental funds and non-major funds aggregated. An accompanying schedule is presented to reconcile and explain the differences in net position as presented in these statements to the net position presented in the government-wide financial statements. The City has presented all major funds that met the applicable criteria.

All governmental funds are accounted for on a spending or "current financial resources" measurement focus and the modified accrual basis of accounting. Accordingly, only current assets, deferred outflows of resources, current liabilities, and deferred inflows of resources are included on the balance sheets. The *Statement of Revenues, Expenditures and Changes in Fund Balances* present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets.

Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period. Accordingly, revenues are recorded when received in cash, except that revenues subject to accrual (up to 60 days after year-end) are recognized when due. The primary revenue sources, which have been treated as susceptible to accrual by the City, are property taxes, taxpayer-assessed tax revenues (sales taxes, transient occupancy taxes, etc.), licenses, grant revenues and earnings on investments. Expenditures are recorded in the accounting period in which the related fund liability is incurred.

Unearned revenues arise when potential revenues do not meet both the "measurable" and "available" criteria for recognition in the current period. Unearned revenues also arise when the government receives resources before it has a legal claim to them, as when grant monies are received prior to incurring qualifying expenditures. In subsequent periods when both revenue recognition criteria are met or when the government has a legal claim to the resources, the unearned revenue is removed from the combined balance sheet and revenue is recognized.

The City reports the following funds as major funds:

General Fund
The General Fund is the general operating fund of the City. It is used for all financial resources except those required to be accounted for in another fund.

Low and Moderate Income Housing Asset Special Revenue Fund
This fund accounts for the activities related to the housing assets assumed by the City as Housing Successor to the former Redevelopment Agency and the collection of revenues from those restricted assets. The activities are governed by California redevelopment law and must be used to provide housing for people with low and moderate incomes. The major revenue sources are the loan repayments in the fiscal year. Prior to dissolution of the Redevelopment Agency in 2012 it received property tax revenues but has not received any since.

Street Improvement Fund
This fund accounts for the street maintenance and improvement projects funded by the 2008 Sales Tax Revenue Bonds.

Capital Improvements Capital Projects Fund
This fund accounts for funds expended on various City capital projects.

Additionally, the City reports the following nonmajor fund types of governmental funds:

Special Revenue Funds
Special revenue funds account for and report the proceeds of specific revenue sources that are restricted, committed or assigned to specific purposes other than debt service or capital projects.

Debt Service Funds
Debt service funds are used to accumulate resources for repayment of the rbonds and lease arrangements.

Capital Project Funds
Capital project funds account for and report financial resources that are restricted, committed, or assigned to expenditures for capital outlays, including the acquisition or construction of capital facilities and other capital assets in governmental funds.

Proprietary Funds

In the fund financial statements, proprietary funds are presented using the accrual basis of accounting. Revenues are recognized when they are earned and expenses are recognized when the related goods or services are delivered. In the fund financial statements, proprietary funds are presented using the "economic resources measurement focus". This means all assets, deferred outflows of resources, liabilities (whether current or noncurrent) and deferred inflows of resources associated with their activities are included on their balance sheets. Proprietary fund type operating statements present increases (revenues) and decreases (expenses) in total net position.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal value. Non-operating revenues, such as subsidies, taxes, and investment earnings result from nonexchange transactions or ancillary activities. Amounts paid to acquire capital assets are capitalized as assets in the proprietary fund financial statements.

The City has the following enterprise fund that have been reported as major:

Integrated Waste Management Enterprise Fund
This fund is used to account for the City's recycling collection services operations financed and operated in a manner similar to a private business enterprise.

The City also reports the following internal service fund:

Vehicles and Equipment Replacement Internal Service Fund
The Vehicles and Equipment Replacement Internal Service Fund is used to finance and account for providing vehicles and equipment to the line departments and avoiding financing costs associated with the acquisition of necessary capital assets.

Fiduciary Fund Financial Statements

Fiduciary fund financial statements consist of a Statement of Fiduciary Net Position and a Statement of Changes in Fiduciary Net Position. Fiduciary funds are accounted for using the accrual basis of accounting.

The City of El Cerrito Pension Trust Fund and the El Cerrito Redevelopment Agency Successor Agency Private-Purpose Trust Fund account for the accumulation of resources to be used for payments at appropriate amounts and times in the future. The financial activities of these funds are excluded from the Government-wide financial statements, but are presented in the separate Fiduciary Fund financial statements.

C. Cash, Cash Equivalents and Investments

The City pools cash resources from all funds in order to facilitate the management of cash. The balance in the pooled cash account is available to meet current operating requirements. Cash in excess of current requirements is invested in various interest-bearing accounts and other investments for varying terms.

The City's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturity of three months or less from the date of acquisition. Cash and cash equivalents are combined with investments and displayed as Cash and Investments. For the purpose of the statement of cash flows, the City considers all pooled cash and investments (consisting of cash and investments and restricted cash and investments) held by the City as cash and cash equivalents because the pool is used essentially as a demand deposit account from the standpoint of the funds. The City also considers all non-pooled cash and investments (consisting of cash with fiscal agent and restricted cash and investments held by fiscal agent) as cash and cash equivalents because investments meet the criteria for cash equivalents defined above.

Deposit and Investment Risk Disclosures - In accordance with GASB Statement No. 40, *Deposit and Investment Disclosures* (Amendment of GASB Statement No. 3), certain disclosure requirements, if applicable, for Deposits and Investment Risks in the following areas: Interest Rate Risk, Overall Credit Risk, Custodial Credit Risk, Concentrations of Credit Risk, and Foreign Currency Risk.

Other disclosures are specified including use of certain methods to present deposits and investments, highly sensitive investments, credit quality at year-end and other disclosures. The City participates in an investment pool managed by the State of California titled Local Agency Investment Fund (LAIF), which has invested a portion of the pool funds in Structured Notes and Asset Backed Securities. LAIF's investments are subject to credit risk with the full faith and credit of the State of California collateralizing these investments. In addition, these Structured Notes and Asset-Backed Securities are subject to market risk as to change in interest rates.

Investments are recorded at fair value in accordance with GASB Statement No. 72, *Fair Value Measurement and Application*. Accordingly, the change in fair value of investments is recognized as an increase or decrease to investment assets and investment income. Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction. In determining this amount, three valuation techniques are available:

- Market approach - This approach uses prices generated for identical or similar assets or liabilities. The most common example is an investment in a public security traded in an active exchange such as the NYSE.
- Cost approach - This technique determines the amount required to replace the current asset. This approach may be ideal for valuing donations of capital assets or historical treasures.
- Income approach - This approach converts future amounts (such as cash flows) into a current discounted amount.

Each of these valuation techniques requires inputs to calculate a fair value. Observable inputs have been maximized in fair value measures, and unobservable inputs have been minimized.

D. Restricted Cash and Investments

Certain restricted cash and investments are held by fiscal agents for the redemption of bonded debt, for acquisition and construction of capital projects, and to meet bond indenture debt reserve requirements. Cash and investments are also restricted for deposits held for others within the enterprise funds.

E. Inventory and Prepaid Items

Inventory held in the General Fund is valued at cost using the first-in-first-out (FIFO) inventory method. Inventory of the General Fund consist of expendable supplies held for consumption. The cost is recorded as an expenditure in the General Fund at the time individual items are consumed. Reported

General Fund inventory is equally offset by nonspendable fund balance which indicates that the inventory does not constitute available spendable resources even though the inventory is a component of net current assets.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items. In governmental funds, prepaid items are accounted for using the consumption method and a portion of fund balance equal to the prepaid items has been offset by nonspendable fund balance to indicate that is not available for appropriation.

F. Interfund Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either “due to/from other funds” (i.e., the current portion of interfund loans) or “advances to/from other funds” (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as “due to/from other funds.” Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as “internal balances.”

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable government funds to indicate that they are not available for appropriation and are not expendable available financial resources. The City considers all trade and property tax receivables to be fully collectible and therefore no allowance for uncollectible accounts is considered necessary.

G. Receivables

Billed, but unpaid, services provided to individuals or non-governmental entities are recorded as accounts receivable. Revenues earned but not collected by year-end are accrued. No allowance for uncollectible accounts receivable has been provided as management has determined that uncollectible accounts have historically been immaterial and the direct write-off method does not result in a material difference from the allowance method.

H. Loans Receivable

Under the City’s housing opportunity program, loans are made to qualified individuals and businesses within prescribed project areas for the purpose of housing acquisition, housing rehabilitation and/or economic development. Repayments of the outstanding loans are classified as a revenue source in the applicable funds. The portion of loans receivable deemed to be unavailable have been offset by *Unavailable Revenues* in the accompanying financial statements, which is a part of deferred inflows of resources.

I. Lease Receivables

When applicable, the City’s lease receivables are measured at the present value of lease payments expected to be received during the lease term. A deferred inflow of resources is recorded for the lease. The deferred inflow of resources is recorded at the initiation of the lease in an amount equal to the initial recording of the lease receivable plus incentive payments received. The deferred inflow of resources is amortized on a straight-line basis over the term of the lease.

J. Capital Assets

Capital assets used in governmental fund operations, including infrastructure assets (i.e. roads, curbs, gutters, bridges, sidewalks, drainage systems, lighting systems, and other assets) are reflected in the government-wide financial statements, along with related depreciation and amortization. Capital assets are defined by the City as assets with an initial individual cost of more than $10,000 and an estimated life in excess of one year. Purchased capital assets are valued at historical cost or estimated historical cost. Right of use assets are valued at the net present value of the total lease payments over the period of the lease. Donated capital assets, donated works of art and similar items, and capital assets received in a service concession arrangement are valued at acquisition value on the date donated. Capital assets acquired under finance or purchase agreements are capitalized when the City accumulates an ownership equity in the assets acquired.

The purpose of depreciation and amortization is to spread the cost of capital assets equitably among all users over the life of these assets or the lease term. The amount charged to depreciation and amortization expense each year represents that year's pro rata share of the cost of capital assets.

Depreciation is provided using the straight-line method whereby the cost of the asset is divided by its expected useful life in years and the result is charged to expense each year until the asset is fully depreciated. Intangible right-to-use assets are amortized over the shorter of the lease term or the useful life of the underlying asset, unless the lease contains a purchase option that the City has determined is reasonably certain of being exercised, then the lease asset is amortized over the useful life of the underlying asset. Intangible right-to-use subscription assets are amortized over the shorter of the subscription term or the useful life of the underlying asset.

Depreciation is recorded on a straight-line basis over the useful lives of the assets as follows:

Buildings	20-50 Years
Building improvements	20-60 Years
Equipment	2-15 Years
Streets	20 Years
Parks	20 Years
Curbs and gutters	20 Years
Storm drains	65 Years

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase is reflected in the capitalized value of the asset constructed, net of interest earned on the invested proceeds over the same period.

K. Deferred Outflows/Deferred Inflows

In addition to assets, the statement of financial position or balance sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position or fund balance that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position or balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred* *inflows of resources*, represents an acquisition of net position or fund balance that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time.

L. Interest Payable

In the government-wide and proprietary fund financial statements, interest payable of long-term debt is recognized as an incurred liability for governmental fund types. The City has not allocated the interest on long-term debt to departments. In the fund financial statements, governmental fund types do not recognize the interest payable when the liability is incurred. Interest on long-term debt is recorded in the fund statements when payment is made.

M. Compensated Absences

Compensated absences comprise unused vacation and 25% of unused sick leave, which are accrued as earned. The liability for compensated absences is determined annually. The City's liability for compensated absences is recorded in various Governmental funds or Proprietary funds as appropriate. Compensated absences are reported in governmental funds only if they have matured, such as for the unused reimbursable leave still outstanding following an employee's retirement. The long-term portion for Governmental Activities is recorded in the Statement of Net Position.

N. Deferred Compensation

City employees may defer a portion of their compensation under City sponsored Deferred Compensation Plans created in accordance with Internal Revenue Code Section 457. Under these Plans, participants are not taxed on the deferred portion of their compensation until distributed to them; distributions may be made only at termination, retirement, death or in an emergency as defined by the Plans. The laws governing deferred compensation plan assets require plan assets to be held by a Trust for the exclusive benefit of plan participants and their beneficiaries. Since the assets held under these plans are not the City's property and are not subject to City control, they have been excluded from these financial statements. The City has determined that this plan does not meet the reporting requirements of GASB Statement No. 97 - *Certain Component Unit Criteria, And Accounting And Financial Reporting For Internal Revenue Code Section 457 Deferred Compensation Plans* and GASB Statement No. 84 - *Fiduciary Activities.*

O. Long-Term Liabilities

In the government-wide financial statements and proprietary fund statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental or business-type activities. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount. Debt issuance costs are expensed in year incurred. In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financial sources. Premiums received on debt issuance are reported as other financing sources while discounts on debt issuance reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

P. Lease Liabilities

When applicable, the City recognizes a lease liability and an intangible right to use lease asset (capital asset) in the government wide financial statements.

At the commencement of a lease, the City initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight line basis over its useful life.

Key estimates and judgments related to leases include how the City determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The City uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the City generally uses its estimated incremental borrowing rate as the discount rate for leases.

- The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the City is reasonably certain to exercise.

The City monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported separately with capital assets as right of use assets and lease liabilities are reported with long-term liabilities in the statement of net position.

Q. Benefit Plans

Pension Expense
For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the City's California Public Employees' Retirement System (CalPERS) plans (the Plans) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

For this report, the following timeframes are used:

Valuation Date	June 30, 2021
Measurement Date	June 30, 2022
Measurement Period	July 1, 2021 to June 30, 2022

R. Fund Balances

In accordance with Government Accounting Standards Board 54*, Fund Balance Reporting and Governmental Fund Type Definitions*, the City classifies governmental fund balances as follows:

Nonspendable
Nonspendable fund balance represents balances set aside to indicate items that do not represent available, spendable resources even though they are a component of assets. Fund balances required to be maintained intact, such as Permanent Funds, and assets not expected to be converted to cash, such as prepaids, notes receivable, leases receivable in excess of deferred inflows of resources and land held for redevelopment are included. However, if proceeds realized from the sale or collection of nonspendable assets are restricted, committed, or assigned, then Nonspendable amounts are required to be presented as a component of the applicable category.

Restricted
Restricted fund balances have external restrictions imposed by creditors, grantors, contributors, laws, regulations, or enabling legislation which requires the resources to be used only for specific purpose. Encumbrances and nonspendable amounts subject to restrictions are included along with spendable resources.

Committed
The City Council, as the City's highest level of decision-making authority, may commit fund balance for specific purposes pursuant to the constraints imposed by formal actions taken, such as an ordinance or resolution. These committed amounts cannot be used for any other purpose unless the City Council removes or changes the specified use through the same type of formal action taken to establish the commitment. City Council action to commit fund balance needs to occur within the fiscal reporting period; however the specific amounts can be determined subsequently. Encumbrances and nonspendable amounts subject to Council commitments are included along with spendable resources.

Assigned
Assigned fund balances are amounts constrained by the City's intent to be used for a specific purpose, but are neither restricted nor committed. Intent is expressed by the City Council or its designee, the Finance Director, and may be changed at the discretion of the City Council or its designee. This category includes encumbrances; nonspendable amounts, when it is the City's intent to use proceeds or collections for a specific purpose, and residual fund balances, if any, of Special Revenue, Capital Projects, and Debt Service Funds, which have not been restricted or committed.

Unassigned
Unassigned fund balance represents residual amounts that have not been restricted, committed, or assigned. This includes the residual general fund balance and residual fund deficits, if any, of other governmental funds.

Flow Assumption / Spending Order Policy
When expenditures are incurred for purposes for which both restricted and unrestricted fund balance is available, the City considers restricted funds to be spent first. When expenditures are incurred for which committed, assigned, or unassigned fund balances are available, the City considers amounts to be spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the City Council has directed otherwise.

S. Net Position

In the government-wide financial statements, net position is classified in the following categories:

Net Investment in Capital Assets
This amount consists of capital assets net of accumulated depreciation and reduced by outstanding debt that are attributed to the acquisition, construction, or improvement of the assets. In addition, deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt also are included in the net investment in capital assets component of net position.

Restricted Net Position
This amount is restricted by external creditors, grantors, contributors, or laws or regulations of other governments. These include developer fees received for use on capital projects, debt service requirements, and community development projects.

Unrestricted Net Position
This amount is all net position that does not meet the definition of "net investment in capital assets" or "restricted net position." The detail of amounts reported for each of the above defined net position categories is reported in the government-wide Statement of Net Position.

Use of Restricted/Unrestricted Net Position
When an expense is incurred for purposes for which both restricted and unrestricted net position are available, the City's policy is to apply restricted net position first.

T. Interfund Transactions

Interfund services provided and used are accounted for as revenue, expenditures or expenses, as appropriate. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund are recorded as expenditures/expenses in the reimbursed fund. All other interfund transactions, except for interfund services provided and used and reimbursements, are reported as transfers. Nonrecurring or nonroutine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as transfers.

U. Property Taxes and Special Assessments

Property tax revenue is recognized in the fiscal year for which the tax and assessment is levied. The County of Contra Costa levies, bills and collects property taxes and special assessments for the City; under the County's "Teeter Plan" the County remits the entire amount levied and handles all delinquencies, retaining interest and penalties. Secured and unsecured property taxes are levied on January 1 Secured property tax is due in two installments, on November 1 and February 1, becomes a lien on those dates and becomes delinquent on December 10 and April 10, respectively. Unsecured property tax is due on July 1, and becomes delinquent on August 31. The term "unsecured" refers to taxes on personal property other than real estate, land and buildings. These taxes are secured by liens on the property being taxed. Property tax revenues are recognized by the City in the fiscal year they are assessed.

V. Budgetary Information

Annually, the City Manager submits to the City Council a proposed operating budget in June for the following fiscal year, as required by the City's budget ordinance. This budget includes proposed expenditures and the revenues expected to finance them. As modified during public study sessions, the preliminary budget becomes the proposed budget. Public hearings are conducted to obtain taxpayer comments and the budget is legally enacted through passage of a resolution. The City Manager is authorized to transfer budgeted amounts within departments 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. The legal level of budgetary control is at the fund level, except for the Municipal Services Corporation which requires approval by its Board.

Budgets are adopted on a basis consistent with generally accepted accounting principles. Unexpended appropriations lapse at year end and must be reappropriated in the following year. Budgeted amounts are as originally adopted, or as amended by the City Council.

W. Encumbrances

Under encumbrance accounting, purchase orders, contract and other commitments for expenditures are recorded in order to commit that portion of the applicable appropriation. Encumbrance accounting is employed as an extension of formal budgetary integration in all funds. All appropriations and encumbrances lapse at year end, valid outstanding encumbrances (those for which performance under the executory contract is expected in the next year) are re-appropriated and become part of the subsequent year's budget pursuant to state regulations**.**

X. Unearned Revenue

Unearned revenue arises when assets are received before revenue recognition criteria have been satisfied. Grants and entitlements received before eligibility requirements are met are recorded as deferred inflows from unearned revenue. In the governmental fund financial statements, receivables associated with non-exchange transactions that will not be collected within the availability period have been recorded as deferred inflows from unavailable revenue.

Y. Use of Estimates

The preparation of basic financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Z. Implementation of New Accounting Pronouncements

GASB Statement No. 96, *Subscription-based Information Technology Arrangements.*

During the fiscal year, the City implemented GASB Statement No. 96, *Subscription-based Information Technology Arrangements.* GASB Statement No. 96 is an accounting pronouncement issued by the Governmental Accounting Standards Board (GASB) that provides guidance on how the costs and investments for subscription-based information technology arrangements (SBITAs) are accounted for and disclosed by governmental entities. This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases,* as amended*.* This standard did not have a material impact on the City's financial statements as of June 30, 2023.

AA. Upcoming New Accounting Pronouncements

The City is currently analyzing its accounting practices to identify the potential impact on the financial statements of the following GASB Statements:

1. GASB Statement No. 99, *Omnibus 2022*

Omnibus statements are issued by GASB to address practice issues identified after other standards have been approved for implementation. Omnibus statements "clear up the loose ends" for recent prior statements GASB has issued. This Omnibus addresses recent pronouncements, including GASB 87 – Leases, GASB 94 – *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, and GASB 96 – *Subscription-Based Information Technology Arrangements*.

Effective Date: The requirements of this Statement are effective as follows:

- The requirements related to extension of the use of LIBOR, accounting for SNAP distributions, disclosures of nonmonetary transactions, pledges of future revenues by pledging governments, clarification of certain provisions in Statement 34, as amended, and terminology updates related to Statement 53 and Statement 63 are effective upon issuance
- The requirements related to leases, PPPs, and SBITAs are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter.
- The requirements related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53 are effective for fiscal years beginning after June 15, 2023, and all reporting periods thereafter.

Earlier application is encouraged and is permitted by topic.

2. GASB Statement No. 100, *Accounting Changes and Error Corrections—an amendment of GASB Statement No. 62*

This Statement defines *accounting changes* as changes in accounting principles, changes in accounting estimates, and changes to or within the financial reporting entity and describes the transactions or other events that constitute those changes. This Statement also prescribes the accounting and financial reporting for (1) each type of accounting change and (2) error corrections in previously issued financial statements.

The requirements of this Statement are effective for accounting changes and error corrections made in fiscal years beginning after June 15, 2023, and all reporting periods thereafter. Earlier application is encouraged.

3. GASB Statement No. 101, *Compensated Absences*

   This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. Leave is attributable to services already rendered when an employee has performed the services required to earn the leave. Leave that accumulates is carried forward from the reporting period in which it is earned to a future reporting period during which it may be used for time off or otherwise paid or settled. In estimating the leave that is more likely than not to be used or otherwise paid or settled, a government should consider relevant factors such as employment policies related to compensated absences and historical information about the use or payment of compensated absences. However, leave that is more likely than not to be settled through conversion to defined benefit postemployment benefits should not be included in a liability for compensated absences.

   This Statement requires that a liability for certain types of compensated absences—including parental leave, military leave, and jury duty leave—not be recognized until the leave commences. This Statement also requires that a liability for specific types of compensated absences not be recognized until the leave is used.

   This Statement also establishes guidance for measuring a liability for leave that has not been used, generally using an employee's pay rate as of the date of the financial statements. A liability for leave that has been used but not yet paid or settled should be measured at the amount of the cash payment or noncash settlement to be made. Certain salary-related payments that are directly and incrementally associated with payments for leave also should be included in the measurement of the liabilities.

   With respect to financial statements prepared using the current financial resources measurement focus, this Statement requires that expenditures be recognized for the amount that normally would be liquidated with expendable available financial resources. The requirements of this Statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter.

NOTE 2 - CASH AND INVESTMENTS

As of June 30, 2023, cash and investments were reported in the financial statements as follows:

	Government Wide Statement of Net Position			
	Governmental Activities	Business-Type Activities	Fiduciary Funds Statement of Net Position	Total
Operating cash and investments	$ 33,872,248	$ 2,174,473	$ 39,316	$ 36,086,037
Restricted cash held with fiscal agent	1,179,385	26,320	-	1,205,705
Total cash and investments	$ 35,051,633	$ 2,200,793	$ 39,316	$ 37,291,742

Cash and investments consisted of the following as of June 30, 2023:

Deposits:	
Cash on hand	$ 2,405
Deposits with financial institutions	9,875,968
Total Deposits	9,878,373
Investments:	
Local Agency Investment Fund	26,207,664
Total City Treasury	36,086,037
Debt service reserves held with fiscal agent	1,205,705
Total cash and investments	$ 37,291,742

A. Cash Deposits

The California Government Code requires California banks and savings and loan associations to secure the City's cash deposits by pledging securities as collateral. This Code states that collateral pledged in this manner shall have the effect of perfecting a security interest, and places the City ahead of general creditors of the institution. The fair value of pledged securities must equal at least 110 percent of the City's cash deposits. California law also allows institutions to secure City deposits by pledging first trust deed mortgage notes that have a value of 150 percent of the City's total cash deposits. The City has waived the collateral requirements for cash deposits which are fully insured to $250,000 by the Federal Deposit Insurance Corporation (FDIC).

The bank balances before reconciling items totaled $11,025,959 at June 30, 2023 and were different from carrying amounts due to deposits in transit and outstanding checks. The amount uninsured was $1, which was collateralized by securities held by pledging financial institutions. The City follows the practice of pooling cash and investments of all funds, except for funds required to be held by fiscal agents. Interest income earned on pooled cash and investments is allocated to the various funds based on the period-end cash and investment balances. Interest income from cash and investments with fiscal agents is credited directly to the related fund.

B. *Fair Value Measurements*

GASB 72 established a hierarchy of inputs to the valuation techniques with three levels:

- Level 1 inputs are quoted prices in active markets for identical assets or liabilities.
- Level 2 inputs are quoted market prices for similar assets or liabilities, quoted prices for identical or similar assets or liabilities in markets that are not active, or other than quoted prices that are not observable
- Level 3 inputs are unobservable inputs, such as a property valuation or an appraisal.

The City’s investments were not subject to levelling.

C. Investment Policies

City Investment Policy
Under the provisions of the City's investment policy, and in accordance with California Government Code, the following investments are authorized:

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment in Portfolio	Maximum Investment in One Issuer
CA Local Agency Investment Fund	n/a	n/a	$65,000,000	$65,000,000
U.S. Treasury Bonds, Notes, Bills	5 Years	n/a	No Limit	No Limit
U.S. Agency Securities	5 Years	n/a	No Limit	No Limit
Banker's Acceptance	180 Days	30%	n/a	30%
Commercial Paper	270 Days	10%	n/a	10%
Certificates of Deposit	5 Years	30%	n/a	10%
Negotiable Certificates of Deposit	5 Years	30%	n/a	10%
Medium Term Corporate Notes	5 Years	10%	n/a	10%
Derivative Securities (limited to Federal Agency callable issues)	5 Years	10%	n/a	10%
Money Market Mutual Funds	n/a	5%	n/a	5%

Total combined corporate debt (Commercial Paper and Medium-Term Notes) may not exceed 20% of the cost value of the portfolio. The City's investment policy prohibits investments 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 Federal Agency securities, any security that derives its value from another asset or index is prohibited. In addition, the City may not invest any funds in any security that could result in zero interest accrual if held to maturity.

The City’s portfolio value fluctuates in an inverse relationship to any change in interest rate. Accordingly, if interest rates rise, the portfolio value will decline. If interest rates fall, the portfolio value will rise. The portfolio for year-end reporting purposes is treated as if it were all sold. Therefore, fund balance must reflect the portfolio’s change in value. These portfolio value changes are unrealized unless sold. Generally the City’s practice is to buy and hold investments until maturity dates. Consequently, the City’s investments are carried at fair value.

Investment of debt proceeds held by bond trustee is governed by provisions of the debt agreements rather than the general provisions of the California Government Code or the City’s investment policy.

D. External Investment Pool

The City's investments with LAIF at June 30, 2023, include a portion of the pooled funds invested in Structured Notes and Asset-Backed Securities. These investments include the following:

Structured Notes
These are debt securities (other than asset-backed securities) whose cash flow characteristics (coupon rate, redemption amount, or stated maturity) depend upon one or more indices and/or that have embedded forwards or options.

Asset-Backed Securities
The bulk of asset-backed securities are mortgage-backed securities, entitle their purchasers to receive a share of the cash flows from a pool of assets such as principal and interest repayments from a pool of mortgages (such as CMO's) or credit card receivables.

LAIF is overseen by the Local Agency Investment Advisory Board, which consists of five members, in accordance with State statute. The approved investments policy is listed on the LAIF website, located at http://www.treasurer.ca.gov/pmia-laif/.

E. Risk Disclosures

Interest Rate Risk
Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the term of an investment's maturity, the greater the sensitivity to changes in market interest rates.

Credit Risk
Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of an investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. As of June 30, 2023, the City's investments were in compliance with the ratings required by the City's investment policy and Government Code.

Concentrations of Credit Risk
The investment policy of the City contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. As of June 30, 2023, the City had all of its investments with the California Local Agency Investment Fund.

Custodial Credit Risk
For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The California Government Code and the City's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for investments. With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities. Custodial credit risk does not apply to a local government's indirect investment in securities through the use of mutual funds or government investment pools (such as LAIF).

As of June 30, 2023, the City's investments had the following maturities:

Investment Type	12 Months or Less	Fair Value	Fair Value Input Levels	Min. Legal Rating
Local Agency Investment Funds	$ 26,207,664	$ 26,207,664	n/a	n/a
Total Investments	$ 26,207,664	$ 26,207,664		

NOTE 3 - LOANS RECEIVABLE

Loans receivable consisted of the following as of June 30, 2023:

Description	Loans Receivable	Interest Receivable	Balance June 30, 2023
Low/Mod Income Housing Asset Fund:			
Ohlone Gardens LP-Low and Moderate Income Housing	$ 3,500,000	$ 1,116,287	$ 4,616,287
Idaho Apartments-Low and Moderate Income Housing	517,429	-	517,429
Eden Housing-Low and Moderate Income Housing	299,998	72,299	372,297
Mayfair Affordable Bridge House Loans	350,000	19,000	369,000
Total Low/Mod Income Housing Asset Fund	4,667,427	1,207,586	5,875,013
Nonmajor Governmental Funds:			
Ohlone Gardens LP-City Housing Fund	2,860,000	-	2,860,000
Total Governmental Funds	$ 7,527,427	$ 1,207,586	$ 8,735,013

Ohlone Gardens, L.P.
In fiscal year 2009, the former Redevelopment Agency entered into a predevelopment, acquisition and construction loan agreement with Ohlone Gardens, L.P. for $3,500,000 to assist with the acquisition and construction of a 57-unit affordable housing development including at least ten special needs units with appropriate supportive services and related office space. The Loan bears simple interest at the rate of 3% per year, beginning with the date of first disbursement and is repayable 55 years from the date of occupancy from residual receipts, as defined in the agreement. The Loan is secured by a deed of trust in the first position on the property. The deed of trust may subsequently be subordinated to other financing as defined in the agreement.

Predevelopment activities and acquisition of the site began in fiscal year 2009. With the dissolution of the Redevelopment Agency as discussed in Note 16, the City agreed to become the successor to the Redevelopment Agency's housing activities and as a result the Low and Moderate Income Housing Asset Fund assumed the loans receivable of the Redevelopment Agency's Low and Moderate Income Housing Fund. The developer made the final loan drawdown of $471,152 during fiscal year 2013-14.

In fiscal year 2014, the City entered into an Infill Infrastructure loan agreement with Ohlone Gardens, L.P. for $2,860,000 for the purpose of funding infrastructure work for a 57-unit affordable housing development. The Loan is contingent on the City receiving funding and approval from the California Department of Housing and Community Development Infill Infrastructure Grant Program. The Loan bears no interest and is due in one lump sum the earlier of the fifty-fifth anniversary of the final certificate of occupancy for the project or the fifty-seventh anniversary of the date of the Loan. The Loan is secured by a deed of trust on the property that is subordinated to the 2009 loan above and to the primary construction financing.

Idaho Apartments
The former Redevelopment Agency entered into an Owner Participation Agreement for Idaho Apartments in 1997 in which the Agency agreed to make a loan to the project which included rehabilitation of the deteriorated building. At that time, the developer requested assistance to help repay a loan from a non-profit agency. In August 2000, the non-profit agency loan was replaced by another loan obtained by the developer and the Agreement was amended to reflect that fact as well as reaffirm the Agency's commitment to make a loan of up to $350,000 to repay the developer's other loan when that loan matured in 2008. The Loan bears simple interest at the rate of 2.64% per year, beginning

with the date of first disbursement. No payments were due for the first ten and one- half years after the date of occupancy, which ended on December 9, 2009. Subsequent to that date, the loan is repayable from residual receipts, as defined in the Agreement. The Loan is secured by a subordinated deed of trust in the third position on the property. The Agency disbursed $350,000 to the developer during the year ended June 30, 2009. With the dissolution of the Redevelopment Agency, the City agreed to become the successor to the Redevelopment Agency's housing activities and as a result the Low and Moderate Income Housing Asset Fund assumed the loans receivable of the Redevelopment Agency's Low and Moderate Income Housing Fund. The Loan was recast in December 2017 and all previous interest accrued was added to the loan balance.

Eden Housing, Inc.
In May 2011, the former Redevelopment Agency entered into a predevelopment loan agreement with Eden Housing, Inc., for $350,000 to assist with predevelopment costs related to the development of a mixed use affordable housing development at Agency owned property. With the dissolution of the Redevelopment Agency as discussed in Note 15, the City agreed to become the successor to the Redevelopment Agency's housing activities and as a result the Low and Moderate Income Housing Asset Fund assumed the loans receivable of the Redevelopment Agency's Low and Moderate Income Housing Fund. The loan bears simple interest at the rate of 3% per year, beginning with the date of first disbursement and is due and payable upon the second anniversary of the execution date, unless the City and the developer enter into a disposition and development agreement (DDLA). The Loan is secured only by a promissory note, as it is City owned property. Should the developer take title to the subject property, the loan will then be secured by a deed of trust on the property.

In April 2014, the City entered into a DDLA with Eden Housing, Inc., that involves the sale of the property as discussed in Note 1H, as well as a new loan agreement that replaced the original agreement. In 2017, the City transferred the two parcels to Eden Housing Inc, a nonprofit, and loaned the developer $300,000 to be paid off in 55 years at a rate of 3% from the date of issuance of the certificate of occupancy from residual receipts, as defined in the agreement.

Predevelopment activities began in fiscal year 2011, and the developer has drawn down $299,999 of the loan and $50,001 remains available for drawdown.

Mayfair Affordable Bridge House Loans
On January 1, 2020, The City of El Cerrito entered into a predevelopment, acquisition and construction loan agreement with Mayfair Affordable LLC, for $350,000 to assist with the construction of 67 affordable residential housing units on certain real property located at 11690 El Cerrito Project Area. The Loan bears simple interest at the rate of 3% per year beginning with the date of first disbursement and is repayable 55 years from the date of issuance of the certificate of occupancy from residual receipts, as defined in the agreement.

NOTE 4 - INTERFUND TRANSACTIONS

Inter-fund Receivables and Payables

Amounts due to or due from other funds reflect inter-fund balances for services rendered or short-term loans expected to be repaid in the next fiscal year. Advances to or from other funds are long-term loans between funds that are to be repaid in their entirety over several years. As of June 30, 2023, inter-fund receivables and payables consisted of the following:

Fund	Due from Other Funds	Due to Other Funds
General Fund	$ 303,058	$ -
Capital Improvement Fund	-	283,190
Nonmajor Funds	-	19,868
Total Due from/to	$ 303,058	$ 303,058

Transfers In/Out

With Council approval resources may be transferred from one fund to another. Transfers from the General Fund to the Debt Service Fund were to regular debt service activity of the City. Transfers from the General Fund to other governmental funds were to provide funding to repair and replacement funds and to provide funding for City programs. Transfers made from the Wastewater Enterprise Fund to the Debt Service Funds were to provide for debt service requirements.

The following summarizes transfers between funds during the fiscal year ended June 30, 2023:

Fund	Transfer in	Transfer out
General Fund	$ 3,673	$ 582,763
Street Improvement Fund	-	707,100
Capital Improvement Fund	40,000	-
Nonmajor Funds	1,289,863	40,002
Integrated Waste Management Enterprise Fund	-	3,671
Total Transfers	$ 1,333,536	$ 1,333,536

NOTE 5 - CAPITAL ASSETS

Capital assets for governmental activities consisted of the following as of June 30, 2023:

Governmental Activities	Balance June 30, 2022	Additions	Deletions/ Transfers	Balance June 30, 2023
Non-depreciable:				
Land	$ 5,191,639	$ -	$ -	$ 5,191,639
Construction in Progress	3,198,707	2,489,566	(1,353,422)	4,334,851
Total Non-Depreciable	8,390,346	2,489,566	(1,353,422)	9,526,490
Depreciable and amortizable:				
Buildings and improvements	27,408,552	66,848	(11,890)	27,463,510
Equipment and vehicles	6,694,533	147,986	(438,023)	6,404,496
Right of use assets:				
Equipment and vehicles	643,628	-	(643,628)	-
Infrastructure	86,769,509	-	1,353,422	88,122,931
Total Depreciable and Amortizable	121,516,222	214,834	259,881	121,990,937
Less Accumulated Depreciation and Amortization for:				
Buildings and improvements	(10,517,369)	(687,881)	6,985	(11,198,265)
Equipment and vehicles	(6,077,115)	(252,877)	437,407	(5,892,585)
Right of use assets amortization:				
Equipment and vehicles	(514,903)	(128,725)	643,628	-
Infrastructure	(44,446,510)	(2,628,197)	-	(47,074,707)
Total Accumulated Deprec. And Amort.	(61,555,897)	(3,697,680)	1,088,020	(64,165,557)
Total Deprec/Amort Capital Assets - Net	59,960,325	(3,482,846)	1,347,901	57,825,380
Total Governmental Capital Assets	$ 68,350,671	$ (993,280)	$ (5,521)	$ 67,351,870

Depreciation and amortization expense for governmental activities:

General government	$ 347,199
Public works	2,828,487
Recreation	351,273
Community development	7,974
Public safety	162,747
Total depreciation and amortization expense	$ 3,697,680

Capital assets for business-type activities consisted of the following as of June 30, 2023:

Business Type Activities	Balance June 30, 2022	Additions	Deletions/ Transfers	Balance June 30, 2023
Depreciable:				
Buildings and improvements	3,495,683	-	-	3,495,683
Equipment and vehicles	1,597,612	548,383	-	2,145,995
Total Depreciable	5,093,295	548,383	-	5,641,678
Less Accumulated Depreciation				
Buildings and improvements	(646,043)	(69,504)	-	(715,547)
Equipment and vehicles	(1,314,972)	(84,712)	-	(1,399,684)
Total Accumulated Depreciation	(1,961,015)	(154,216)	-	(2,115,231)
Total Depreciable Capital Assets - Net	3,132,280	394,167	-	3,526,447
Total Business Type - Capital Assets	$ 3,132,280	$ 394,167	$ -	$ 3,526,447

NOTE 6 - NONCURRENT LIABILITIES

The City's noncurrent liabilities consisted of the following as of June 30, 2023:

Governmental Activities	Balance June 30, 2022	Adjustments/ Additions	Deletions	Balance June 30, 2023	Due Within One Year
2017 Lease Revenue Bonds	$ 5,880,000	$ -	$ 310,000	$ 5,570,000	$ 320,000
2017 Sales Tax Revenue Refunding	6,990,000	-	360,000	6,630,000	360,000
2018 Mobile Modular Lease - GASB 87	114,531	-	114,531	-	-
Financed Purchases:					
2023 Chevy Tahoe Lease	-	150,000	3,745	146,255	49,815
2022 Fire Engine	1,145,242	-	98,350	1,046,892	101,635
Solar Photovoltaic	661,761	-	113,045	548,716	116,176
2019 Vehicles	24,490	-	24,490	-	-
2019 Equipment - Wells Fargo	12,718	-	12,718	-	-
2019 Vehicles - Dell Financial	76,662	-	37,377	39,285	39,285
2019 Equipment - Wells Fargo	17,224	-	17,224	-	-
Total Debt	14,922,628	150,000	1,091,480	13,981,148	986,911
2017 Lease Revenue Bonds Premium	513,865	-	29,670	484,195	-
2017 Sales Tax Revenue Refunding Premium	1,085,190	-	23,548	1,061,642	-
Total Premiums	1,599,055	-	53,218	1,545,837	-
Total Long-Term Debt	16,521,683	150,000	1,144,698	15,526,985	986,911
Net Pension Liabilities	48,950,390	75,998,620	45,422,086	79,526,924	-
Compensated Absences	2,504,516	518,635	1,307,128	1,716,023	1,115,415
Total Long-Term Liabilities	$ 67,976,589	$ 76,667,255	$ 47,873,912	$ 96,769,932	$ 2,102,326

Business-Type Activities	Balance June 30, 2022	Additions	Deletions	Balance June 30, 2023	Due Within One Year
2012 Recycling Facility Revenue Ref. Bonds	$ 1,025,600	$ -	$ 284,200	$ 741,400	$ 291,200
Financed Purchase - Side Loader Trucks	242,570	-	81,218	161,352	83,518
Financed Purchase - Rear Loader	500,216	-	76,227	423,989	78,991
Total Financed Purchases	1,768,386	-	441,645	1,326,741	453,709
Compensated Absences	74,575	31,144	44,057	61,662	40,080
Total Long-Term Liabilities	$ 1,842,961	$ 31,144	$ 485,702	$ 1,388,403	$ 493,789

A. Governmental Activities

2017 Lease Revenue Refunding Bonds

On May 26, 2017, the City of El Cerrito issued Lease Revenue Refunding Bonds, Series 2017, in the original principal amount of $7,040,000 at 2%-5% interest to provide for the refunding of the City's outstanding 2006 City Hall Lease Revenue Bonds. Principal payments are due annually on September 1, with interest payments payable semi-annually on January 15 and July 15 through January 15, 2036. The economic gain on refunding was $435,000, and the refunding resulting in the recognition of an accounting deferred gain on refunding of $178,732.

2017 Sales Tax Revenue Bonds

On January 25, 2017, the City of El Cerrito issued $8,650,000 original principal amount of 2017 Sales Tax Revenue Bonds at 2%-5% interest to provide for the refunding of the City's outstanding 2008 Sales Tax Revenue Bonds. Principal payments are due annually on May 1, with interest payments payable semi-annually on May 1 and November 1 through May 1, 2036. Street improvement sales tax revenues are pledged for the repayment of these Bonds, until the Bonds mature. If sales tax revenues are insufficient to pay the annual principal and interest payments on the bonds the City has covenanted to use

General Fund revenues. For fiscal year 2023, pledged sales tax revenues amounted to 2,316,365 which represented coverage of 256% over the debt service of $702,100. The economic gain on refunding was $525,000, and the refunding resulting in the recognition of an accounting deferred loss on refunding of $514,127.

2018 Mobile Modular Lease - GASB 87
The District leases modular buildings for the El Cerrito Open House Senior Center with annual rent at $116,400 and interest at 3%. The lease was initiated in February of 2018 and ends on June 30, 2023. The initial net present value of the lease was $539,828 with the lease liability fully paid as of June 30, 2023. The related right of use asset reported in capital assets had an original net present value $643,628, including up-front costs of $103,800. The net book value of the right of use asset after accumulated amortization was zero at year end, and the asset was removed from the books at the end of the lease since it was no longer in use.

Financed Purchase - 2023 Chevy Tahoe Lease
On May 23, 2023, the City entered into a purchase agreement in the amount of $150,000 at less than 1% interest with LeaseExperts to finance the purchase of a 2023 Chevy Tahoe. Principal and interest payments of $4,907 are due each month until March 2026.

Financed Purchase - 2022 Fire Engine Purchase
On April 19, 2022, the City entered into a purchase agreement in the amount of $1,145,241 at 3.34% interest with First Capital Leasing Corp. to finance the purchase of a fire engine. Annual principal and interest payments of $136,590 are due each May.

Financed Purchase - Solar Photovoltaic
On December 5, 2012, the City entered into a purchase agreement in the amount of $1,595,300 at 2.75% interest with Green Campus Partners, LLC, to finance the purchase and installation of six solar photovoltaic electricity generation systems at six different sites in the City. Semiannual principal and interest payments of $65,236 are due each December 1 and June 1 through December 1, 2027.

Financed Purchase - 2019 Vehicles
On December 10, 2018, the City entered into vehicle purchase agreement in the amount of $116,120.85 at 4.70% interest with KS State Bank to finance the purchase of two public works and recreation trucks. Annual principal and interest payments of $22,758.39 are due starting January 15, 2019 through January 15, 2023.

Financed Purchase - 2019 Equipment - Wells Fargo
On July 5, 2019, the City entered into an equipment purchase agreement in the amount of $47,667 at 4.70% interest with Wells Fargo Bank, National Association to finance the purchase of a New 2018 Braun Paratransit Van. Monthly principal and interest payments of $1,087 are due starting 2019 through 2023.

Financed Purchase - 2019 Vehicles - Dell Financial
On August 1, 2019, the City entered into an equipment purchase agreement in the amount of $187,346 at 4.70% interest with Dell Financial services to finance the purchase of a New 2018 Braun Paratransit Van. Annual principal and interest payments of $22,551.53 are due starting August 1, 2019 through August 1, 2023.

Financed Purchase - 2019 Equipment - Wells Fargo
On December 8, 2019, the City entered into an equipment purchase agreement in the amount of $67,426 at 3.24% interest with Wells Fargo Bank, National Association to finance the purchase of a StarCraft Shuttle bus. Annual principal and interest payments of $18,030 are due starting 2020 through 2024.

B. Business-Type Activities

2012 Recycling Facility Revenue Refunding Bonds
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.

Financed Purchase - Side Loader Trucks
On January 19, 2018, the City entered into an equipment purchase agreement in the amount of $551,498 at 2.887% interest with Capital One Public Funding, LLC, to finance the purchase of two trash trucks. Semiannual principal and interest payments of $43,790 are due each July and January 19, through January 19, 2025.

Financed Purchase - Rear Loader Trucks
During the 2021-22 fiscal year, the City entered into an equipment purchase agreement in the amount of $500,216 at 3% interest with Capital One Public Funding, LLC, to finance the purchase of two rear loading trucks. Annual principal and interest payments of $94,006 are due each March through fiscal year 2026.

C. Other Noncurrent Liabilities

Compensated Absences
Compensated absences comprise of unpaid vacation and are accrued as earned. The City's liability for compensated absences is recorded in various governmental funds only if they have matured. The liability for compensated absences is determined annually. The long-term portion of governmental activities compensated absences is liquidated primarily by the general fund.

Net Pension Liability
See Note 8 for pensions.

D. Debt Service Requirements

The following summarizes the City's debt service requirements:

	Governmental Activities		Business-Type Activities	
Year Ending June 30	Principal Payments	Interest Payments	Principal Payments	Interest Payments
2024	$ 1,006,911	$ 646,436	$ 453,758	$ 19,438
2025	998,015	603,806	457,983	9,869
2026	1,029,080	556,212	236,585	1,386
2027	1,043,255	510,120	87,685	-
2028	1,020,255	462,634	90,730	-
2029-2033	4,298,630	1,365,981	-	-
2034-2037	4,585,002	526,000	-	-
Total	$ 13,981,148	$ 4,671,189	$ 1,326,741	$ 30,693

NOTE 7 - RISK MANAGEMENT

Municipal Pooling Authority (MPA)
The City is a member of the Municipal Pooling Authority of Northern California. The Authority provides coverage against the following types of loss risks under the terms of a joint-powers agreement with the City and several other cities and governmental agencies as follows:

Type of Coverage	Limits
Liability ($5,000)	$ 34,000,000
Vehicle - Physical Damage ($3,000 for police vehicles $2,000 for all others)	$ 250,000
Worker's Compensation (no deductible)	Stat. Limit
Property:	
All Risk ($25,000)	$ 1,000,000,000
Flood*	$ 25,000,000
Boiler & Machinery ($10,000)**	$ 100,000,000
Cyber Liability ($50,000)	$ 2,000,000
Public Entity Pollution Liability ($100,000)	$ 2,000,000
Government Crime Policy ($2,500)	$ 5,000,000

* $100,000 minimum deductible per occurrence, except Zone A & V which are subject to a $250,000 deductible per occurrence
**Depending on size/power of boiler or machinery.

The Authority is governed by a Board consisting of representatives from member municipalities. The Board controls the operations of the MPA, including selection of management and approval of operating budgets, independent of any influence by member municipalities beyond their representation on the Board.

The City's deposits with the MPA are in accordance with formulas established by the MPA. Actual surpluses or losses are shared according to a formula developed from overall loss costs and spread to member entities on a percentage basis after a retrospective rating. Audited financial statements for the Authority are available from MPA, 1911 San Miguel Drive, Suite 200, Walnut Creek, CA 94596.

Equipment
The City has a commercial insurance policy which provides physical loss or damage coverage, for certain fire trucks, refuse trucks and other similar equipment, up to a maximum of $5,438,780. The City has a deductible or uninsured liability of $5,000 to $50,000 per claim, depending on the equipment insured.

Liability for Uninsured Claims
The City provides for the uninsured portion of claims and judgments, including a provision for claims incurred but not reported when a loss is deemed probable of assertion and the amount of the loss is reasonably determinable.

There were no material unpaid and uninsured claims outstanding at the beginning or end of the last two fiscal years. Settlements have no exceeded insurance in the past three fiscal years.

NOTE 8 - RETIREMENT PLANS

General Information about the Pension Plans

Plan Description
All qualified permanent and probationary employees are eligible to participate in the Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (Plan) administered by the California Public Employees' Retirement System (CalPERS). The Plan consists of individual rate plans (benefit tiers) within a safety risk pool (police and fire) and a miscellaneous risk pool (all other.) Plan assets may be used to pay benefits for any employer rate plan of the safety and miscellaneous risk pools. Accordingly, rate plans within the safety or miscellaneous pools are not separate plans under GASB Statement No. 68. Individual employers may sponsor more than one rate plan in the miscellaneous or safety risk pools. The City sponsors three miscellaneous rate plans. Benefit provisions under the Plan are established by State statute and City resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

Benefits Provided
CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 55 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost-of-living adjustments for each plan are applied as specified by the Public Employee's Retirement Law. The general fund typically is used to liquidate pension liabilities for governmental funds.

The Plans' provisions and benefits in effect at June 30, 2023, are summarized as follows:

	Miscellaneous		Safety	
	Classic	PEPRA	Classic	PEPRA
Hire date	Before 1/1/2012	1/1/2012	Before 1/1/2013	1/1/2013
Benefit formula	2.7% @ 55	2% @ 62	3% @ 50	2.7% @ 57
Benefit vesting schedule	5 Years	5 Years	5 Years	5 Years
Benefit payments	Monthly for Life	Monthly for Life	Monthly for Life	Monthly for Life
Retirement age	50-55	52-67	50	50-57
Monthly benefits as a % of eligible compensation	2% to 2.7%	1% to 2.5%	3%	2% to 2.7%
Required employee contribution rates	8.00%	6.75%	9.00%	13.00%
Required employer contribution rates	14.03%	7.59%	23.75%	12.78%

Employees Covered

At June 30, 2023, the following employees were covered by the benefit terms for the Plans:

	Miscellaneous	Safety	Total
Active	90	69	159
Transferred	85	53	138
Separated	95	17	112
Retired	162	139	301
Total	432	278	710

Contributions

Section 20814(c) of the California Public Employees' Retirement 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 the Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rates are 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. The City is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. For the year ended June 30, 2023, the City's contributions were as follows:

Miscellaneous	$ 2,734,433
Safety	6,124,456
Total Employer Contributions	$ 8,858,889

Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

As of June 30, 2023, the City reported a net pension liability for its proportionate share of the net pension liability of the Plan as follows:

	Governmental Activities
Miscellaneous	$ 23,378,038
Safety	56,148,886
Total Net Pension Liability	$ 79,526,924

The City's net pension liability for the Plans is measured as the proportionate share of the net pension liability. The net pension liability of the Plans are measured as of June 30, 2022, and the total pension liability for the Plans used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2021 rolled forward to June 30, 2022 using standard update procedures. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined. The City's proportionate share of the net pension liability for the Plans as of June 30, 2022 and 2023 was as follows:

	Proportion
June 30, 2022	0.9051%
June 30, 2023	0.6885%
Change in Proportions	-0.2166%

For the year ended June 30, 2023, the City recognized pension credit of $6,597,129.

At June 30, 2023, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	$ 8,858,889	$ -
Changes in assumptions	8,057,076	-
Differences between expected and actual experiences	2,793,275	924,168
Change in employer's proportion	95,009	3,065,717
Net differences between the employer's contributions the employer's proportionate share of contributions	2,707	1,668,989
Net differences between projected and actual earnings on plan investments	13,148,930	-
Total	$ 32,955,886	$ 5,658,874

The City reported $8,858,889 as deferred outflows of resources related to contributions subsequent to the measurement date that will be recognized as a reduction of the net pension liability in the year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Fiscal Year Ending:	Net Deferred Outflows (Inflows) of Resources
2024	$ 4,848,450
2025	3,631,835
2026	1,929,879
2027	8,027,959
2028	-
Thereafter	-
Total	$ 18,438,123

Actuarial Assumptions
The total pension liabilities in the June 30, 2021 actuarial valuations were determined using the following actuarial assumptions:

Valuation Date	June 30, 2022
Measurement Date	June 30, 2021
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	6.90%
Inflation	2.30%
Payroll Growth	2.75%
Projected Salary Increase	(1)
Investment Rate of Return	6.90% (2)
Mortality	(3)

(1) Varies by age and service
(2) Net of pension plan investment expenses, including inflation
(3) Derived using CalPERS' membership data for all funds

Discount Rate
The discount rate used to measure the total pension liability was 6.9 percent for the Plan. To determine whether the municipal bond rate should be used in the calculation of a discount rate for the Plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 6.9 percent discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long-term expected discount rate of 6.9 percent will be applied to all plans in the Public Employees Retirement Fund (PERF). The stress test results are presented in a detailed report that can be obtained from the CalPERS website.

The long-term expected rate of return on pension plan investments was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund.

The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

Asset Class	New Strategic Allocation	Real Return Years 1 - 10 (a)
Global equity - cap-weighted	30.00%	4.45%
Global equity non-cap-weighted	12.00%	3.84%
Private Equity	13.00%	7.28%
Treasury	5.00%	0.27%
Mortgage-backed Securities	5.00%	0.50%
Investment Grade Corporates	10.00%	1.56%
High Yield	5.00%	2.27%
Emerging Market Debt	5.00%	2.48%
Private Debt	5.00%	3.57%
Real assets	15.00%	3.21%
Leverage	-5.00%	-0.59%
Total	100.00%	

(a) In the System's ACFR, Fixed Income is included in Global Debt Securities; Liquidity Liquidity is included in Short-term Investments; Inflation Assets are included in both Global Equity Securities and Global Debt Securities.
(b) An expected inflation of 2.30% used for this period.

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate
The following presents the City's proportionate share of the net pension liability for the Plans, calculated using the discount rate for the Plans, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

1% Decrease		5.90%
Net Pension Liability	$	112,429,667
Current Discount Rate		6.90%
Net Pension Liability	$	79,526,924
1% Increase		7.90%
Net Pension Liability	$	52,584,259

Pension Plan Fiduciary Net Position
Detailed information about each pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

NOTE 9 - COMMITMENTS AND CONTINGENCIES

Litigation

The City is subject to certain matters of litigation that may arise in the normal course of conducting City business. City management believes, based upon consultation with legal counsel, that these cases, in the aggregate, are not expected to result in a material adverse financial impact on the City. Additionally, City management believes that the City's insurance programs are sufficient to cover any potential losses should an unfavorable outcome materialize.

Federal and State Grant Programs

The City participates in Federal and State grant programs. These programs are audited by the City's independent accountants if required by and in accordance with the provisions of the Uniform Guidance and applicable State requirements. For Federal programs, the City did not reach the level of qualifying expenditures during the current fiscal year that would require a single audit. Expenditures which may be disallowed, if any, by the granting agencies, cannot be determined at this time. The City expects such amounts, if any, to be immaterial.

Encumbrances

The City uses an encumbrance system as an extension of normal budgetary accounting for governmental funds. Under this system, purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of applicable appropriations. Encumbrances outstanding at year-end are recorded as restricted, committed or assigned fund balance, depending on the classification of the resources to be used to liquidate the encumbrance, since they do not constitute expenditures or liabilities. Outstanding encumbrances at year-end are reappropriated for the following year. Unencumbered and unexpended appropriations lapse at year end. Encumbrances outstanding as of June 30, 2023 totaled $1.6 million.

NOTE 10 - REDEVELOPMENT AGENCY DISSOLUTION AND SUCCESSOR AGENCY ACTIVITIES

Summary

In an effort to balance its budget, the State of California adopted ABxl 26 on June 28, 2011, amended by AB1484 on June 27, 2012, which suspended all new redevelopment activities as of that date and dissolved redevelopment agencies effective February 1, 2012. In 2011, the City elected to serve as the former El Cerrito Redevelopment Agency's Successor Agency to manage and wind down the affairs and obligations of the former Redevelopment Agency. Certain housing assets of the Redevelopment Agency were distributed to the City acting as the housing successor. All remaining Redevelopment Agency liabilities, debts and obligations were transferred to the Successor Agency.

In addition, ABxl 26 and AB1484 directed the State Controller to review the activities of all redevelopment agencies and successor agencies to determine whether an asset transfer between an agency and any public agency occurred on or after January 1, 2011. If an asset transfer did occur and the public agency that received the asset is not contractually committed to a third party for the expenditure or encumbrance of the asset, the legislation purports to require the State Controller to order the asset returned to the redevelopment agency. The State Controller's Office completed its asset transfer review of the former Agency and released its final report in July 2014. The final report indicates the former Redevelopment Agency made unallowable transfers to the Municipal Services Corporation in fiscal years 2011 and 2012 totaling $12,550,551, consisting of cash of $2,382,232, land held for redevelopment of $4,634,789 and capital assets of $5,533,530. The City, Successor Agency and Corporation disagreed with the funding of the asset transfer review and maintained that the transactions in question between the former El Cerrito Redevelopment Agency and the Municipal Services Corporation were valid.

The activities of the Successor Agency are reported in the El Cerrito Redevelopment Agency Successor Agency Private-Purpose Trust Fund. The City provides administrative services to the Successor Agency to wind down the affairs of the former Redevelopment Agency. The Successor Agency's Recognized Obligations Payment Schedule (ROPS) was reviewed until 2018 by a local Oversight Board. The local Oversight Board was dissolved in 2018 and was replaced by a countywide Oversight Board.

Commitments and Contingencies

Cooperation Agreement with the El Cerrito Municipal Services Corporation
Prior to dissolution of the El Cerrito Redevelopment Agency, the Agency entered into a Cooperation Agreement with the City that was subsequently assigned to the El Cerrito Municipal Services Corporation (MSC). Under the terms of the Agreement, the Agency transferred to the MSC certain properties and funds to be used for redevelopment purposes and the Agency also agreed to provide funds to the MSC in the future in return for the MSC completing redevelopment activities. The Successor Agency has listed the Cooperation Agreement on its Recognized Obligation Payment Schedule, which have been approved by the Oversight Board. However, no post-dissolution payments have been made since the State Department of Finance has consistently denied that this Cooperation Agreement is an enforceable obligation of the Successor Agency.

State Approval of Enforceable Obligations
The Successor Agency prepares a Recognized Obligation Payment Schedule (ROPS) semi- annually that contains all proposed expenditures for the subsequent six-month period. The ROPS is subject to the review and approval of the Oversight Board as well as the State Department of Finance. Although the State Department of Finance may not question items included on the ROPS in one period, they may question the same items in a future period and disallow associated activities. The amount, if any, of current obligations that may be denied by the State Department of Finance cannot be determined at this time.

State Asset Transfer Review
The State Controller's Office conducted a review of the propriety of asset transfers between the former Redevelopment Agency or the Successor Agency and any public agency that occurred on or after January l, 2011. The State Controller's Office completed its asset transfer review of the former Agency and released its final report in July 2014. The final report indicated the former Redevelopment Agency made unallowable transfers to the Municipal Services Corporation in fiscal years 2011 and 2012 totaling $12,550,551, consisting of cash of $2,382,232, land held for redevelopment of $4,634,789 and capital assets of $5,533,530. These transfers were deemed unallowable by the Department of Finance, disputed by the City, Successor Agency and Corporation, and subject to litigation. In 2015, the Successor Agency received a "finding of completion" from the Department of Finance confirming that the Successor Agency had fulfilled its requirement to pay back the unallowable cash transfers by entering into an Installment Payment Plan thereby entitling the Successor Agency to prepare a Long-Range Property Management Plan (LRPMP) for Oversight Board and DOF approval. Also, in 2015 the Successor Agency prepared the LRPMP which was approved by the DOF directing the properties be transferred back to the City for disposition and development. In fiscal year 2019, consistent with the approved LRPMP, the City entered into a Compensation Agreement with each of the Affected Taxing Entities as required by the approved LRPMP. Per the Compensation Agreement the City sold the Mayfair block and Eastshore block and Potrero properties for development, at Fair Market Value or Fair Reuse Value.

The net proceeds were distributed by the Auditor-Controller to the Taxing Entities in proportion to their shares of the Base Property Tax less any outstanding amount of enforceable obligation related to the properties.

Due Diligence Reviews
AB1484 required the Successor Agency to complete two Due Diligence Reviews (DDR) to determine the amount of the remaining assets that should be transferred by the City to the Successor Agency or by the Successor Agency to the County for distribution to the affected taxing entities.

In April 2013, the State Department of Finance (DOF) completed its review of the DDR of the Low and Moderate Housing Fund's cash balance available for allocation to the affected taxing entities. The DDR indicated the Successor Agency had no unencumbered balances in the Low and Moderate Income Housing Fund for distribution to the affected taxing entities

In June 2013, the DOF completed its review of the DDR of all other funds of the former Redevelopment Agency. The DDR indicated there were no assets available for allocation to the affected taxing entities, but that amount was adjusted by the DOF to $1,981,989. In addition, the DOF demanded the City reverse $10,168,319 of property conveyances executed in fiscal year 2012 and a payment of $400,243 of bond proceeds to the Corporation.

The City, Successor Agency and Corporation disputed the adjustments and demand and filed suit against the DOF and the Contra Costa County Auditor Controller challenging the DOF's adjustments to the DDR and other demands. On September 3, 2014, the Court ruled against the City, Successor Agency and Corporation regarding the transfers and the cooperation agreement. The City, Successor Agency and Corporation appealed the decision. Thereafter, as described above, in September 2015, the City, Successor Agency, and DOF entered into an Installment Payment Plan Agreement for the repayment of the OFA DDR amounting to $1,981,989 and the total amount of cash that the DOF claimed was owed was fully paid in 2018.

The Court of Appeals heard oral arguments on January 19, 2021 and subsequently denied the appeal. The City decided not to litigate any further and as a result, the City wrote off the General Fund Advance to the Successor Agency in the amount of $1,321,189.

Long-term Liabilities
The Successor Agency assumed the long-term debt, notes and loans of the Redevelopment Agency as of February 2012.

As of June 30, 2023, the Successor Agency's long-term liabilities included the following long-term debt:

Successor Agency Debt	Balance June 30, 2022	Additions	Deletions	Balance June 30, 2023	Due Within One Year
2016 Revenue Refunding Bond	$ 7,070,417	$ -	$ 1,957,533	$ 5,112,884	$ 2,006,975

2016 Refunding Tax Allocation Bonds

On August 3, 2016, the Successor Agency to the El Cerrito Redevelopment Agency issued Series 2016 Tax Allocation Refunding Bonds in the amount of $12,330,710. The proceeds from the bonds were used to refund the Series 1997A Tax Allocation Refunding Bonds and Series 2004 A and B Tax Allocation Bonds. Bonds issued in the amount of $8,979,727 are tax-exempt. The economic gain on refunding was $83,000, and the deferred amount resulting from the refunding was considered to be immaterial to the financial statements and expensed during the year. Debt service requirements are summarized as follows:

Year Ending June 30	Principal Payments	Interest Payments	Total
2024	$ 2,006,975	$ 115,818	$ 2,122,793
2025	2,057,667	65,127	2,122,794
2026	1,048,242	13,155	1,061,397
Total	$ 5,112,884	$ 194,100	$ 5,306,984

NOTE 11 - PRIOR PERIOD ADJUSTMENTS

As of June 30, 2023, the City decreased beginning net position and fund balance by $551,043 to account for deferrals that were not recorded in prior periods. The decrease was immaterial to the City's financial statements as of June 30, 2023.

THE CITY OF
EL CERRITO

REQUIRED SUPPLEMENTARY INFORMATION

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City of El Cerrito
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (GAAP Basis)
General Fund
For the Year Ended June 30, 2023

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual Amounts	Positive (Negative)
REVENUES				
Taxes and assessments	$ 32,394,817	$ 32,394,817	$ 36,345,678	$ 3,950,861
Licenses and permits	893,864	893,864	1,051,537	157,673
Fines and forfeitures	140,000	140,000	115,407	(24,593)
Intergovernmental	5,009,048	5,347,938	4,834,007	(513,931)
Use of money and property	141,542	141,542	362,136	220,594
Charges for Services	6,958,174	7,717,905	7,856,106	138,201
Other Revenue	136,000	261,000	249,732	(11,268)
Total Revenues	45,673,445	46,897,066	50,814,603	3,917,537
EXPENDITURES				
Current:				
General government	6,552,613	7,256,447	6,974,539	281,908
Public works	2,285,220	2,600,994	2,250,465	350,529
Recreation	5,553,392	5,553,392	5,121,612	431,780
Community development	3,181,129	3,739,747	3,454,028	285,719
Public Safety	26,333,617	27,317,194	25,092,163	2,225,031
Capital outlay	84,100	169,171	245,306	(76,135)
Debt service				
Principal retirement	136,924	136,924	293,188	(156,264)
Interest and fiscal charges	154,304	154,304	25,506	128,798
Total Expenditures	44,281,299	46,928,173	43,456,807	3,471,366
Excess (Deficiency) of Revenues over Expenditures	1,392,146	(31,107)	7,357,796	7,388,903
OTHER FINANCING SOURCES (USES)				
Debt issuance	-	-	150,000	150,000
Transfers in	3,671	3,671	3,673	2
Transfers out	(582,763)	(582,763)	(582,763)	-
Total Other Financing Sources (Uses)	(579,092)	(579,092)	(429,090)	2
Net Change in Fund Balance	813,054	(610,199)	6,928,706	7,388,905
Fund Balance Beginning	16,624,174	16,624,174	16,624,174	-
Fund Balance Ending	$ 17,027,429	$ 15,604,176	$ 23,143,081	$ 7,388,905

Annually, the City Manager submits to the City Council a proposed operating budget in June for the following fiscal year, as required by the City's budget ordinance. This budget includes proposed expenditures and the revenues expected to finance them. As modified during public study sessions, the preliminary budget becomes the proposed budget. Public hearings are conducted to obtain taxpayer comments and the budget is legally enacted through passage of a resolution. The City Manager is authorized to transfer budgeted amounts within departments 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. The legal level of budgetary control is at the fund level. Budgets are adopted on a basis consistent with generally accepted accounting principles. Unexpended appropriations lapse at year end and must be reappropriated in the following year. Budgeted amounts are as originally adopted, or as amended by the City Council. Expenditures in excess of appropriations were covered by budgets in other objects/functions or beginning fund balance.

City of El Cerrito
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (GAAP Basis)
Low/Mod Income Housing Asset Special Revenue Fund
For the Year Ended June 30, 2023

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual Amounts	Positive (Negative)
REVENUES				
Use of money and property	$ 164,800	$ 164,800	$ 17,732	$ (147,068)
Total Revenues	164,800	164,800	17,732	(147,068)
EXPENDITURES				
Current:				
Community development	207,528	207,528	19,660	187,868
Total Expenditures	207,528	207,528	19,660	187,868
Net Change in Fund Balance	(42,728)	(42,728)	(1,928)	40,800
Fund Balance Beginning	5,403,346	5,403,346	5,403,346	-
Prior Period Adjustments - deferred loans	(141,154)	(141,154)	(141,154)	-
Fund Balance Beginning, as Adjusted	5,262,192	5,262,192	5,262,192	-
Fund Balance Ending	$ 5,219,464	$ 5,219,464	$ 5,260,264	$ 40,800

City of City of El Cerrito
Schedule of Pension Contributions
June 30, 2023
(Last Ten Years)

	Fiscal Year 2015	2016	2017	2018	2019	2020	2021	2022	2023
Contractually Required Contributions	$ 601,837	$ 4,587,279	$ 5,112,607	$ 5,707,962	$ 6,351,717	$ 7,194,477	$ 7,713,430	$ 8,248,423	$ 8,858,889
Contributions in Relation to Actuarially Determined Contributions	601,837	4,587,279	5,112,607	5,707,962	6,353,342	7,194,477	7,713,430	8,248,423	8,858,889
Contribution Deficiency (Excess)	$ -	$ -	$ -	$ -	$ (1,625)	$ -	$ -	$ -	$ -
Covered Payroll	**$ 14,363,735**	**$ 14,674,532**	**$ 15,809,206**	**$ 16,978,389**	**$ 17,236,142**	**$ 17,913,225**	**$ 16,891,179**	**$ 16,164,821**	**$ 16,609,354**
Contributions as a Percentage of Covered Payroll	**4.19%**	**31.26%**	**32.34%**	**33.62%**	**36.86%**	**40.16%**	**45.67%**	**51.03%**	**53.34%**

Notes to Schedule:

Valuation Date: June 30, 2021

Assumptions Used:
Entry Age Method used for Actuarial Cost Method
Level Percentage of Payroll and Direct Rate Smoothing
3.7 Years Remaining Amortization Period
Inflation Assumed at 2.3%
Investment Rate of Returns set at 7.15%
CalPERS mortality table based on CalPERS' experience and

Fiscal year 2015 was the first year of implementation, therefore only nine years are shown.
The CalPERS discount rate was increased from 7.5% to 7.65% in fiscal year 2016, then decreased from 7.65% to 7.15% in fiscal year 2018 and decrease from 7.15% to 6.90% in 2023.
The CalPERS mortality assumptions were adjusted in fiscal year 2019.

City of City of El Cerrito
Schedule of Proportionate Share of Net Pension Liability
June 30, 2023
(Last Ten Years)

Fiscal Year	2015	2016	2017	2018	2019	2020	2021	2022	2023
Measurement Date	2014	2015	2016	2017	2018	2019	2020	2021	2022
Proportion of Net Pension Liability	0.6318%	0.6701%	0.6338%	0.6229%	0.6419%	0.6425%	0.6468%	0.9051%	0.6885%
Proportionate Share of Net Pension Liability	$ 39,314,773	$ 45,992,107	$ 54,843,657	$ 61,775,131	$ 61,856,499	$ 65,832,700	$ 70,374,424	$ 48,950,390	$ 79,526,924
Covered Payroll	$ 13,945,374	$ 14,363,735	$ 14,674,532	$ 15,809,206	$ 16,978,389	$ 17,236,142	$ 17,913,225	$ 16,891,179	$ 16,164,821
Net Pension Liability as a % of Covered Payroll	**281.92%**	**320.20%**	**373.73%**	**390.75%**	**364.32%**	**381.95%**	**392.86%**	**289.80%**	**491.98%**
Plan's Fiduciary Net Position as a % of the TPL	**79.82%**	**78.40%**	**74.06%**	**73.31%**	**75.26%**	**75.26%**	**75.10%**	**88.29%**	**88.29%**

Notes to Schedule:

Fiscal year 2015 was the first year of implementation, therefore only nine years are shown.

The CalPERS discount rate was increased from 7.5% to 7.65% in fiscal year 2016 and then decreased from 7.65% to 7.15% in fiscal year 2018 and decrease from 7.15% to 6.90% in 2023.

The CalPERS mortality assumptions were adjusted in fiscal year 2019.

SUPPLEMENTARY INFORMATION

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City of El Cerrito
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (GAAP Basis)
Street Improvement Fund
For the Year Ended June 30, 2023

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual Amounts	Positive (Negative)
REVENUES				
Taxes and assessments	$ 1,503,072	$ 1,503,072	$ 2,316,365	$ 813,293
Other Revenue	5,304	5,304	784	(4,520)
Total Revenues	1,508,376	1,508,376	2,384,490	876,114
EXPENDITURES				
Current:				
General government	5,000	5,000	6,000	(1,000)
Public works	114,580	116,805	54,226	62,579
Capital outlay	1,275,000	1,735,420	1,163,998	571,422
Total Expenditures	1,394,580	1,857,225	1,224,224	633,001
Excess (Deficiency) of Revenues over Expenditures	113,796	(348,849)	1,160,266	1,509,115
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(702,100)	(707,100)	(707,100)	-
Total Other Financing Sources (Uses)	(702,100)	(707,100)	(707,100)	-
Net Change in Fund Balance	(588,304)	(1,055,949)	453,166	1,509,115
Fund Balance Beginning	2,340,022	2,340,022	2,340,022	-
Fund Balance Ending	$ 1,751,718	$ 1,284,073	$ 2,793,188	$ 1,509,115

City of El Cerrito
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (GAAP Basis)
Capital Improvement Fund
For the Year Ended June 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Taxes and assessments	$ -	$ -	$ 88,000	$ 88,000
Intergovernmental	11,127,175	11,127,175	426,473	(10,700,702)
Total Revenues	11,127,175	11,127,175	514,473	(10,612,702)
EXPENDITURES				
Capital outlay	11,127,175	11,127,212	775,637	10,351,575
Total Expenditures	11,127,175	11,127,212	775,637	10,351,575
Excess (Deficiency) of Revenues over Expenditures	-	(37)	(261,164)	(261,127)
OTHER FINANCING SOURCES (USES)				
Transfers in	40,000	40,000	40,000	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	40,000	40,000	40,000	-
Net Change in Fund Balance	40,000	39,963	(221,164)	(261,127)
Fund Balance Beginning	(91,408)	(91,408)	(91,408)	-
Fund Balance Ending	$ (51,408)	$ (51,445)	$ (312,572)	$ (261,127)

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

Gas Tax Fund accounts for revenues and expenditures received from the State of California under Street and Highways Code Section 2105, 2106, 2107, and 2107.5. The allocations must be spent for street maintenance and construction and a limited amount for engineering.

National Pollution Discharge Elimination System Fund accounts for storm water utility fees assessed to property owners citywide on their property tax bills. The funds are used to pay for the "National Pollution Discharge Elimination System" mandated by the Federal government to prevent further polluting of our streams and bays.

Landscape and Lighting Assessment Fund accounts for assessments made upon parcels of land within the Lighting and Landscaping Districts and disburses funds in accordance with the provisions of the State of California Streets and Highway Code.

Measure A Parcel Tax Fund accounts for the use of the voter-approved special tax to be used for the swim center and park capital project.

Measure H Parcel Tax Parks and Recreation Facilities Fund accounts 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.

Asset Seizure Fund accounts for revenues received from sale of assets seized during drug-related arrests and disburses these funds for authorized public safety activities.

Vehicle Abatement Fund accounts for revenues received from Vehicle Code Section 9250.7 to administer and operate the local vehicle abatement program.

Park In Lieu Fund accounts for funds received through negotiations with developers to be used for park improvements. *Public Art Fund* accounts for fees related to development that is committed to art in public places.

SB-1 Road Repair and Accountability Fund accounts for Senate Bill 1 (SB1) with the aim of repairing roads, improving traffic safety and expanding public transit systems.

Public Art Fund accounts for resources received and used for public art.

Measure J Paratransit Fund accounts for the portion of the half-cent County-wide sales tax levied to fund transportation improvements to local streets.

Municipal Services Corporation Special Revenue Fund accounts for the activities of the El Cerrito Municipal Services Corporation, a nonprofit corporation established to assist the City with public communications and financing of public improvements and later with the elimination of community blight and deterioration within the City.

City Housing Special Revenue Fund accounts for housing-related grants and special revenues, such as developer deposits, that are restricted for affordable housing purposes, but are not activities or assets of the Housing Successor.

Federal, State, and Local Grants Fund Special Revenue Fund accounts for revenues and expenditures related to grants from other governmental agencies.

NONMAJOR GOVERNMENTAL FUNDS

Debt Service Fund

Public Financing Authority Debt Service Fund accounts for principal and interest payments on lease revenue bonds issued by the City of El Cerrito Public Financing Authority.

Capital Projects Funds

Measure J Fund accounts for the portion of the half-cent County-wide sales tax levied to fund transportation improvements to local streets.

Storm Drain Fund accounts for assessments collected and funds expended for the maintenance and upgrade of the storm drains.

City of El Cerrito
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2023

	Special Revenue Funds				
	Gas Tax Fund	National Pollution Discharge Elimination System Fund	Landscape and Lighting Assement Fund	Measure A Parcel Tax Fund	Measure H Parcel Tax Parks & Rec Facilities Fund
ASSETS					
Cash and investments	$ 253,448	$ 11,411	$ 215,141	$ 155,730	$ 478,264
Accounts receivable	-	128,883	12,238	-	1,284
Interest receivable	-	-	-	-	-
Due from other governments	57,548	-	-	-	-
Loans receivable	-	-	-	-	-
Total assets	$ 310,996	$ 140,294	$ 227,379	$ 155,730	$ 479,548
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES					
Liabilities:					
Accounts payable	$ 11,695	$ 1,706	$ 53,990	$ 3,000	$ 27,929
Accrued liabilities	4,258	4,235	4,910	-	-
Deposits payable	-	-	-	-	-
Due to other funds	-	-	-	-	-
Unearned revenue	-	10,831	433	-	428
Total liabilities	15,953	16,772	59,333	3,000	28,357
Fund Balances:					
Restricted:					
Redevelopment	-	-	-	-	-
Debt service	-	-	-	-	-
Street improvements	295,043	-	168,046	-	-
Transportation	-	-	-	-	-
Public safety - police	-	-	-	-	-
Public safety - vehicle abatement	-	-	-	-	-
Parks and recreation	-	-	-	152,730	451,191
Storm drains	-	123,522	-	-	-
Public art	-	-	-	-	-
Housing	-	-	-	-	-
Total fund balances	295,043	123,522	168,046	152,730	451,191
Total liabilities and fund balances	$ 310,996	$ 140,294	$ 227,379	$ 155,730	$ 479,548

Cont'd

City of El Cerrito
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2023

	Special Revenue Funds				
	Asset Seizure Fund	Vehicle Abatement Fund	Park In Lieu Fund	SB1-Road Repair & Accountability Fund	Public Art Fund
ASSETS					
Cash and investments	$ 487,242	$ 417,005	$ -	$ 927,737	$ 157,133
Accounts receivable	-	-	-	5,000	-
Interest receivable	-	-	-	-	-
Due from other governments	-	-	-	101,447	-
Loans receivable	-	-	-	-	-
Total assets	$ 487,242	$ 417,005	$ -	$ 1,034,184	$ 157,133
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES					
Liabilities:					
Accounts payable	$ 4,158	$ -	$ -	$ 21,661	$ -
Accrued liabilities	-	-	-	-	-
Deposits payable	75,820	-	-	-	-
Due to other funds	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	79,978	-	-	21,661	-
Fund Balances:					
Restricted:					
Redevelopment	-	-	-	-	-
Debt service	-	-	-	-	-
Street improvements	-	-	-	1,012,523	-
Transportation	-	-	-	-	-
Public safety - police	407,264	-	-	-	-
Public safety - vehicle abatement	-	417,005	-	-	-
Parks and recreation	-	-	-	-	-
Storm drains	-	-	-	-	-
Public art	-	-	-	-	157,133
Housing	-	-	-	-	-
Total fund balances	407,264	417,005	-	1,012,523	157,133
Total liabilities and fund balances	$ 487,242	$ 417,005	$ -	$ 1,034,184	$ 157,133

Cont'd

City of El Cerrito
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2023

	Special Revenue Funds			
	Measure J Paratransit Fund	Municipal Services Corp Fund	City Housing Trust Fund	Federal State and Local Grants Fund
ASSETS				
Cash and investments	$ 414,571	$ 168,906	$ -	$ 482,609
Accounts receivable	20,141	28,173	-	86,159
Interest receivable	-	-	-	153,967
Due from other governments	-	-	-	-
Loans receivable	-	-	2,860,000	-
Total assets	$ 434,712	$ 197,079	$ 2,860,000	$ 722,735
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES				
Liabilities:				
Accounts payable	$ -	$ -	$ -	$ 32,178
Accrued liabilities	453	-	-	-
Deposits payable	-	161,788	25,000	-
Due to other funds	-	-	-	19,868
Unearned revenue	110	-	-	429,644
Total liabilities	563	161,788	25,000	481,690
Fund Balances:				
Restricted:				
Redevelopment	-	35,291	-	241,045
Debt service	-	-	-	-
Street improvements	-	-	-	-
Transportation	434,149	-	-	-
Public safety - police	-	-	-	-
Public safety - vehicle abatement	-	-	-	-
Parks and recreation	-	-	-	-
Storm drains	-	-	-	-
Public art	-	-	-	-
Housing	-	-	2,835,000	-
Total fund balances	434,149	35,291	2,835,000	241,045
Total liabilities and fund balances	$ 434,712	$ 197,079	$ 2,860,000	$ 722,735

Cont'd

City of El Cerrito
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2023

	Debt Service	Capital Projects Funds		
	Public Finance Authority Fund	Measure J Fund	Storm Drain Fund	Total Nonmajor Governmental Funds
ASSETS				
Cash and investments	$ 17,728	$ 35,521	$ 948,226	$ 5,170,672
Accounts receivable	-	622,130	-	904,008
Interest receivable	-	-	-	153,967
Due from other governments	-	-	-	158,995
Loans receivable	-	-	-	2,860,000
Total assets	$ 17,728	$ 657,651	$ 948,226	$ 9,247,642
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES				
Liabilities:				
Accounts payable	$ -	$ 145	$ 7,122	$ 163,584
Accrued liabilities	-	2,031	5,542	21,429
Deposits payable	-	-	-	262,608
Due to other funds	-	-	-	19,868
Unearned revenue	-	-	-	441,446
Total liabilities	-	2,176	12,664	908,935
Fund Balances:				
Restricted:				
Redevelopment	-	-	-	276,336
Debt service	17,728	-	-	17,728
Street improvements	-	-	-	1,475,612
Transportation	-	655,475	-	1,089,624
Public safety - police	-	-	-	407,264
Public safety - vehicle abatement	-	-	-	417,005
Parks and recreation	-	-	-	603,921
Storm drains	-	-	935,562	1,059,084
Public art	-	-	-	157,133
Housing	-	-	-	2,835,000
Total fund balances	17,728	655,475	935,562	8,338,707
Total liabilities and fund balances	$ 17,728	$ 657,651	$ 948,226	$ 9,247,642

Concluded

City of El Cerrito

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2023

	Special Revenue Funds				
	Gas Tax Fund	National Pollution Discharge Elimination System Fund	Landscape and Lighting Assement Fund	Measure A Parcel Tax Fund	Measure H Parcel Tax Parks & Rec Facilities Fund
REVENUES					
Taxes and assessments	$ -	$ -	$ 789,268	$ -	$ 647,486
Intergovernmental	660,338	299,123	24,927	-	-
Use of money and property	6,028	1,089	2,656	5,544	8,907
Charges for services	-	-	-	-	-
Other Revenue	-	-	2,969	-	-
Total Revenues	666,366	300,212	819,820	5,544	656,393
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Public works	576,914	338,595	686,878	-	319,680
Recreation	-	-	85,168	-	37,695
Community development	-	-	-	-	-
Public safety	-	-	-	-	-
Capital outlay	-	-	-	132,491	106,661
Debt service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	576,914	338,595	772,046	132,491	464,036
Excess (Deficiency) of Revenues over Expenditures	89,452	(38,383)	47,774	(126,947)	192,357
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	89,452	(38,383)	47,774	(126,947)	192,357
Fund Balances Beginning, as Adjusted	205,591	161,905	120,272	279,677	258,834
Fund Balances Ending	$ 295,043	$ 123,522	$ 168,046	$ 152,730	$ 451,191

Cont'd

City of El Cerrito

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2023

	Special Revenue Funds				
	Asset Seizure Fund	Vehicle Abatement Fund	Park In Lieu Fund	SB1-Road Repair & Accountability Fund	Public Art Fund
REVENUES					
Taxes and assessments	$ -	$ -	$ -	$ -	$ -
Intergovernmental	-	6,152	-	19,099	-
Use of money and property	-	-	-	622,301	3,575
Charges for services	-	-	-	-	-
Other Revenue	156,411	-	-	1,831	-
Total Revenues	156,411	6,152	-	643,231	3,575
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Public works	-	-	-	199,664	-
Recreation	-	-	-	-	-
Community development	-	-	-	-	8,650
Public safety	61,368	-	-	-	-
Capital outlay	-	-	-	85,758	-
Debt service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	61,368	-	-	285,422	8,650
Excess (Deficiency) of Revenues over Expenditures	95,043	6,152	-	357,809	(5,075)
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	-	-	(2)	-	-
Total Other Financing Sources (Uses)	-	-	(2)	-	-
Net Change in Fund Balances	95,043	6,152	(2)	357,809	(5,075)
Fund Balances Beginning, as Adjusted	312,221	410,853	2	654,714	162,208
Fund Balances Ending	$ 407,264	$ 417,005	$ -	$ 1,012,523	$ 157,133

Cont'd

City of El Cerrito

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2023

	Special Revenue Funds			
	Measure J Paratransit Fund	Municipal Services Corp Fund	City Housing Trust Fund	Federal State and Local Grants Fund
REVENUES				
Taxes and assessments	$ 240,186	$ -	$ -	$ -
Intergovernmental	-	-	-	240,509
Use of money and property	8,951	1,627	-	10,107
Charges for services	6,888	-	-	(63)
Other Revenue	-	-	-	127,969
Total Revenues	256,025	1,627	-	378,522
EXPENDITURES				
Current:				
General government	-	-	-	8,595
Public works	-	-	-	420
Recreation	91,417	-	-	114,922
Community development	-	667	-	159,133
Public safety	-	-	-	107,238
Capital outlay	-	-	-	-
Debt service:				
Principal	29,942	-	-	-
Interest and fiscal charges	1,132	-	-	-
Total Expenditures	122,491	667	-	390,308
Excess (Deficiency) of Revenues over Expenditures	133,534	960	-	(11,786)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	133,534	960	-	(11,786)
Fund Balances Beginning, as Adjusted	300,615	34,331	2,835,000	252,831
Fund Balances Ending	$ 434,149	$ 35,291	$ 2,835,000	$ 241,045

Cont'd

City of El Cerrito

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2023

	Debt Service	Capital Projects Funds		
	Public Finance Authority Fund	Measure J Fund	Storm Drain Fund	Total Nonmajor Governmental Funds
REVENUES				
Taxes and assessments	$ -	$ 622,130	$ 709,348	$ 3,008,418
Intergovernmental	-	-	-	1,250,148
Use of money and property	-	3,910	18,640	693,335
Charges for services	-	381	-	7,206
Other Revenue	-	-	-	289,180
Total Revenues	-	626,421	727,988	5,248,287
EXPENDITURES				
Current:				
General government	-	-	-	8,595
Public works	-	371,448	454,733	2,948,332
Recreation	-	-	-	329,202
Community development	-	-	-	168,450
Public safety	-	-	-	168,606
Capital outlay	-	1,719	131,698	458,327
Debt service:				
Principal	670,000	-	-	699,942
Interest and fiscal charges	609,862	-	-	610,994
Total Expenditures	1,279,862	373,167	586,431	5,392,448
Excess (Deficiency) of Revenues over Expenditures	(1,279,862)	253,254	141,557	(144,161)
OTHER FINANCING SOURCES (USES)				
Transfers in	1,289,863	-	-	1,289,863
Transfers out	-	(40,000)	-	(40,002)
Total Other Financing Sources (Uses)	1,289,863	(40,000)	-	1,249,861
Net Change in Fund Balances	10,001	213,254	141,557	1,105,700
Fund Balances Beginning, as Adjusted	7,727	442,221	794,005	7,233,007
Fund Balances Ending	$ 17,728	$ 655,475	$ 935,562	$ 8,338,707

Concluded

City of El Cerrito

Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (GAAP Basis)
Nonmajor Governmental Funds
For the Year Ended June 30, 2023

	Gas Tax Fund			
	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual Amounts	Positive (Negative)
REVENUES				
Taxes and assessments	$ -	$ -	$ -	$ -
Fines and penalties	-	-	-	-
Intergovernmental	690,959	690,959	660,338	(30,621)
Use of money and property	-	-	6,028	6,028
Charges for services	-	-	-	-
Other Revenue	-	-	-	-
Total Revenues	690,959	690,959	666,366	(24,593)
EXPENDITURES				
Current:				
General government	-	-	-	-
Public works	653,033	676,521	576,914	99,607
Recreation	-	-	-	-
Community development	-	-	-	-
Public safety	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	653,033	676,521	576,914	99,607
Excess (Deficiency) of Revenues over Expenditures	37,926	14,438	89,452	75,014
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	37,926	14,438	89,452	75,014
Fund Balances Beginning, as Adjusted	205,591	205,591	205,591	-
Fund Balances Ending	$ 243,517	$ 220,029	$ 295,043	$ 75,014

Cont'd

City of El Cerrito
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (GAAP Basis)
Nonmajor Governmental Funds
For the Year Ended June 30, 2023

National Pollution Discharge Elimination System Fund

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Taxes and assessments	$ -	$ -	$ -	$ -
Fines and penalties	-	-	-	-
Intergovernmental	338,638	338,638	299,123	(39,515)
Use of money and property	-	-	1,089	1,089
Charges for services	-	-	-	-
Other Revenue	-	-	-	-
Total Revenues	338,638	338,638	300,212	(38,426)
EXPENDITURES				
Current:				
General government	-	-	-	-
Public works	409,602	418,726	338,595	80,131
Recreation	-	-	-	-
Community development	-	-	-	-
Public safety	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	409,602	418,726	338,595	80,131
Excess (Deficiency) of Revenues over Expenditures	(70,964)	(80,088)	(38,383)	41,705
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	(70,964)	(80,088)	(38,383)	41,705
Fund Balances Beginning, as Adjusted	161,905	161,905	161,905	-
Fund Balances Ending	$ 90,941	$ 81,817	$ 123,522	$ 41,705

Cont'd

City of El Cerrito

Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (GAAP Basis)
Nonmajor Governmental Funds
For the Year Ended June 30, 2023

Landscape and Lighting Assement Fund

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual Amounts	Positive (Negative)
REVENUES				
Taxes and assessments	$ 791,164	$ 791,164	$ 789,268	$ (1,896)
Fines and penalties	-	-	-	-
Intergovernmental	10,500	10,500	24,927	14,427
Use of money and property	-	-	2,656	2,656
Charges for services	-	-	-	-
Other Revenue	-	-	2,969	2,969
Total Revenues	801,664	801,664	819,820	18,156
EXPENDITURES				
Current:				
General government	-	-	-	-
Public works	780,783	782,133	686,878	95,255
Recreation	85,208	85,208	85,168	40
Community development	-	-	-	-
Public safety	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	865,991	867,341	772,046	95,295
Excess (Deficiency) of Revenues over Expenditures	(64,327)	(65,677)	47,774	113,451
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	(64,327)	(65,677)	47,774	113,451
Fund Balances Beginning, as Adjusted	120,272	120,272	120,272	-
Fund Balances Ending	$ 55,945	$ 54,595	$ 168,046	$ 113,451

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City of El Cerrito

Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (GAAP Basis)
Nonmajor Governmental Funds
For the Year Ended June 30, 2023

	Measure A Parcel Tax Fund			
	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual Amounts	Positive (Negative)
REVENUES				
Taxes and assessments	$ -	$ -	$ -	$ -
Fines and penalties	-	-	-	-
Intergovernmental	-	-	-	-
Use of money and property	-	-	5,544	5,544
Charges for services	-	-	-	-
Other Revenue	-	-	-	-
Total Revenues	-	-	5,544	5,544
EXPENDITURES				
Current:				
General government	-	-	-	-
Public works	-	-	-	-
Recreation	-	-	-	-
Community development	-	-	-	-
Public safety	-	-	-	-
Capital outlay	270,350	276,350	132,491	143,859
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	270,350	276,350	132,491	143,859
Excess (Deficiency) of Revenues over Expenditures	(270,350)	(276,350)	(126,947)	149,403
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	(270,350)	(276,350)	(126,947)	149,403
Fund Balances Beginning, as Adjusted	279,677	279,677	279,677	-
Fund Balances Ending	$ 9,327	$ 3,327	$ 152,730	$ 149,403

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City of El Cerrito

Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (GAAP Basis)
Nonmajor Governmental Funds
For the Year Ended June 30, 2023

Measure H Parcel Tax Parks & Rec Facilities Fund

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual Amounts	Positive (Negative)
REVENUES				
Taxes and assessments	$ 648,740	$ 648,740	$ 647,486	$ (1,254)
Fines and penalties	-	-	-	-
Intergovernmental	-	-	-	-
Use of money and property	-	-	8,907	8,907
Charges for services	-	-	-	-
Other Revenue	-	-	-	-
Total Revenues	648,740	648,740	656,393	7,653
EXPENDITURES				
Current:				
General government	-	-	-	-
Public works	544,536	544,536	319,680	224,856
Recreation	110,000	110,000	37,695	72,305
Community development	-	-	-	-
Public safety	-	-	-	-
Capital outlay	50,000	50,000	106,661	(56,661)
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	704,536	704,536	464,036	240,500
Excess (Deficiency) of Revenues over Expenditures	(55,796)	(55,796)	192,357	248,153
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	(55,796)	(55,796)	192,357	248,153
Fund Balances Beginning, as Adjusted	258,834	258,834	258,834	-
Fund Balances Ending	$ 203,038	$ 203,038	$ 451,191	$ 248,153

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City of El Cerrito
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (GAAP Basis)
Nonmajor Governmental Funds
For the Year Ended June 30, 2023

	Asset Seizure Fund			
	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual Amounts	Positive (Negative)
REVENUES				
Taxes and assessments	$ -	$ -	$ -	$ -
Fines and penalties	-	-	-	-
Intergovernmental	-	-	-	-
Use of money and property	-	-	-	-
Charges for services	-	-	-	-
Other Revenue	-	-	156,411	156,411
Total Revenues	-	-	156,411	156,411
EXPENDITURES				
Current:				
General government	-	-	-	-
Public works	-	-	-	-
Recreation	-	-	-	-
Community development	-	-	-	-
Public safety	-	-	61,368	(61,368)
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	-	-	61,368	(61,368)
Excess (Deficiency) of Revenues over Expenditures	-	-	95,043	95,043
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	-	-	95,043	95,043
Fund Balances Beginning, as Adjusted	312,221	312,221	312,221	-
Fund Balances Ending	$ 312,221	$ 312,221	$ 407,264	$ 95,043

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City of El Cerrito

Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (GAAP Basis)
Nonmajor Governmental Funds
For the Year Ended June 30, 2023

	Vehicle Abatement Fund			
	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual Amounts	Positive (Negative)
REVENUES				
Taxes and assessments	$ -	$ -	$ -	$ -
Fines and penalties	-	-	-	-
Intergovernmental	30,000	30,000	6,152	(23,848)
Use of money and property	-	-	-	-
Charges for services	-	-	-	-
Other Revenue	-	-	-	-
Total Revenues	30,000	30,000	6,152	(23,848)
EXPENDITURES				
Current:				
General government	-	-	-	-
Public works	-	-	-	-
Recreation	-	-	-	-
Community development	-	-	-	-
Public safety	30,900	30,900	-	30,900
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	30,900	30,900	-	30,900
Excess (Deficiency) of Revenues over Expenditures	(900)	(900)	6,152	7,052
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	(900)	(900)	6,152	7,052
Fund Balances Beginning, as Adjusted	410,853	410,853	410,853	-
Fund Balances Ending	$ 409,953	$ 409,953	$ 417,005	$ 7,052

Cont'd

City of El Cerrito

Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (GAAP Basis)
Nonmajor Governmental Funds
For the Year Ended June 30, 2023

	Park In Lieu Fund			
	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual Amounts	Positive (Negative)
REVENUES				
Taxes and assessments	$ -	$ -	$ -	$ -
Fines and penalties	-	-	-	-
Intergovernmental	-	-	-	-
Use of money and property	-	-	-	-
Charges for services	-	-	-	-
Other Revenue	-	-	-	-
Total Revenues	-	-	-	-
EXPENDITURES				
Current:				
General government	-	-	-	-
Public works	-	-	-	-
Recreation	-	-	-	-
Community development	-	-	-	-
Public safety	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	-	-	-	-
Excess (Deficiency) of Revenues over Expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	(2)	(2)
Total Other Financing Sources (Uses)	-	-	(2)	(2)
Net Change in Fund Balances	-	-	(2)	(2)
Fund Balances Beginning, as Adjusted	2	2	2	-
Fund Balances Ending	$ 2	$ 2	$ -	$ (2)

Cont'd

City of El Cerrito
Schedule of Revenues, Expenditures, and
Changes in Fund Balances
Budget and Actual (GAAP Basis)
Nonmajor Governmental Funds
For the Year Ended June 30, 2023

SB1-Road Repair & Accountability Fund

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes and assessments	$ -	$ -	$ -	$ -
Fines and penalties	-	-	-	-
Intergovernmental	-	-	19,099	19,099
Use of money and property	550,193	550,193	622,301	72,108
Charges for services	-	-	-	-
Other Revenue	-	18,000	1,831	(16,169)
Total Revenues	550,193	568,193	643,231	75,038
EXPENDITURES				
Current:				
General government	-	-	-	-
Public works	212,232	252,232	199,664	52,568
Recreation	-	-	-	-
Community development	-	-	-	-
Public safety	-	-	-	-
Capital outlay	491,000	491,000	85,758	405,242
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	703,232	743,232	285,422	457,810
Excess (Deficiency) of Revenues over Expenditures	(153,039)	(175,039)	357,809	532,848
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	(153,039)	(175,039)	357,809	532,848
Fund Balances Beginning, as Adjusted	654,714	654,714	654,714	-
Fund Balances Ending	$ 501,675	$ 479,675	$ 1,012,523	$ 532,848

Cont'd

City of El Cerrito

Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (GAAP Basis)
Nonmajor Governmental Funds
For the Year Ended June 30, 2023

	Public Art Fund			
	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual Amounts	Positive (Negative)
REVENUES				
Taxes and assessments	$ -	$ -	$ -	$ -
Fines and penalties	-	-	-	-
Intergovernmental	-	-	-	-
Use of money and property	-	-	3,575	3,575
Charges for services	-	-	-	-
Other Revenue	-	-	-	-
Total Revenues	-	-	3,575	3,575
EXPENDITURES				
Current:				
General government	-	-	-	-
Public works	-	-	-	-
Recreation	-	-	-	-
Community development	100,000	100,000	8,650	91,350
Public safety	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	100,000	100,000	8,650	91,350
Excess (Deficiency) of Revenues over Expenditures	(100,000)	(100,000)	(5,075)	94,925
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	(100,000)	(100,000)	(5,075)	94,925
Fund Balances Beginning, as Adjusted	162,208	162,208	162,208	-
Fund Balances Ending	$ 62,208	$ 62,208	$ 157,133	$ 94,925

Cont'd

City of El Cerrito

Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (GAAP Basis)
Nonmajor Governmental Funds
For the Year Ended June 30, 2023

	Measure J Paratransit Fund			
	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual Amounts	Positive (Negative)
REVENUES				
Taxes and assessments	$ 157,500	$ 157,500	$ 240,186	$ 82,686
Fines and penalties	-	-	-	-
Intergovernmental	-	-	-	-
Use of money and property	-	-	8,951	8,951
Charges for services	12,500	12,500	6,888	(5,612)
Other Revenue	-	-	-	-
Total Revenues	170,000	170,000	256,025	86,025
EXPENDITURES				
Current:				
General government	-	-	-	-
Public works	-	-	-	-
Recreation	132,788	132,788	91,417	41,371
Community development	-	-	-	-
Public safety	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	29,942	29,942	29,942	-
Interest and fiscal charges	1,132	1,132	1,132	-
Total Expenditures	163,862	163,862	122,491	41,371
Excess (Deficiency) of Revenues over Expenditures	6,138	6,138	133,534	127,396
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	6,138	6,138	133,534	127,396
Fund Balances Beginning, as Adjusted	300,615	300,615	300,615	-
Fund Balances Ending	$ 306,753	$ 306,753	$ 434,149	$ 127,396

Cont'd

City of El Cerrito

Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (GAAP Basis)
Nonmajor Governmental Funds
For the Year Ended June 30, 2023

	Municipal Services Corp Fund			
	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual Amounts	Positive (Negative)
REVENUES				
Taxes and assessments	$ -	$ -	$ -	$ -
Fines and penalties	-	-	-	-
Intergovernmental	-	-	-	-
Use of money and property	-	-	1,627	1,627
Charges for services	-	-	-	-
Other Revenue	-	-	-	-
Total Revenues	-	-	1,627	1,627
EXPENDITURES				
Current:				
General government	-	-	-	-
Public works	-	-	-	-
Recreation	-	-	-	-
Community development	-	-	667	(667)
Public safety	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	-	-	667	(667)
Excess (Deficiency) of Revenues over Expenditures	-	-	960	960
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	-	-	960	960
Fund Balances Beginning, as Adjusted	34,331	34,331	34,331	-
Fund Balances Ending	$ 34,331	$ 34,331	$ 35,291	$ 960

Cont'd

City of El Cerrito

Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (GAAP Basis)
Nonmajor Governmental Funds
For the Year Ended June 30, 2023

City Housing Trust Fund

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Taxes and assessments	$ -	$ -	$ -	$ -
Fines and penalties	-	-	-	-
Intergovernmental	-	-	-	-
Use of money and property	-	-	-	-
Charges for services	-	-	-	-
Other Revenue	-	-	-	-
Total Revenues	-	-	-	-
EXPENDITURES				
Current:				
General government	-	-	-	-
Public works	-	-	-	-
Recreation	-	-	-	-
Community development	-	-	-	-
Public safety	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	-	-	-	-
Excess (Deficiency) of Revenues over Expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	-	-	-	-
Fund Balances Beginning, as Adjusted	2,835,000	2,835,000	2,835,000	-
Fund Balances Ending	$ 2,835,000	$ 2,835,000	$ 2,835,000	$ -

Cont'd

City of El Cerrito

Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (GAAP Basis)
Nonmajor Governmental Funds
For the Year Ended June 30, 2023

Federal, State, and Local Grants Fund

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual Amounts	Positive (Negative)
REVENUES				
Taxes and assessments	$ -	$ -	$ -	$ -
Fines and penalties	-	-	-	-
Intergovernmental	150,000	150,000	240,509	90,509
Use of money and property	-	-	10,107	10,107
Charges for services	-	-	(63)	(63)
Other Revenue	395,511	395,511	127,969	(267,542)
Total Revenues	545,511	545,511	378,522	(166,989)
EXPENDITURES				
Current:				
General government	-	-	8,595	(8,595)
Public works	-	-	420	(420)
Recreation	-	-	114,922	(114,922)
Community development	395,511	395,511	159,133	236,378
Public safety	153,000	153,000	107,238	45,762
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	548,511	548,511	390,308	158,203
Excess (Deficiency) of Revenues over Expenditures	(3,000)	(3,000)	(11,786)	(8,786)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	(3,000)	(3,000)	(11,786)	(8,786)
Fund Balances Beginning, as Adjusted	252,831	252,831	252,831	-
Fund Balances Ending	$ 249,831	$ 249,831	$ 241,045	$ (8,786)

Cont'd

City of El Cerrito

Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (GAAP Basis)
Nonmajor Governmental Funds
For the Year Ended June 30, 2023

	Public Finance Authority Fund			
	Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
REVENUES				
Taxes and assessments	$ -	$ -	$ -	$ -
Fines and penalties	-	-	-	-
Intergovernmental	-	-	-	-
Use of money and property	151	151	-	(151)
Charges for services	-	-	-	-
Other Revenue	-	-	-	-
Total Revenues	151	151	-	(151)
EXPENDITURES				
Current:				
General government	-	-	-	-
Public works	-	-	-	-
Recreation	-	-	-	-
Community development	-	-	-	-
Public safety	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	670,000	670,000	670,000	-
Interest and fiscal charges	619,863	619,863	609,862	10,001
Total Expenditures	1,289,863	1,289,863	1,279,862	10,001
Excess (Deficiency) of Revenues over Expenditures	(1,289,712)	(1,289,712)	(1,279,862)	9,850
OTHER FINANCING SOURCES (USES)				
Transfers in	1,289,863	1,289,863	1,289,863	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	1,289,863	1,289,863	1,289,863	-
Net Change in Fund Balances	151	151	10,001	9,850
Fund Balances Beginning, as Adjusted	7,727	7,727	7,727	-
Fund Balances Ending	$ 7,878	$ 7,878	$ 17,728	$ 9,850

Cont'd

City of El Cerrito

Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (GAAP Basis)
Nonmajor Governmental Funds
For the Year Ended June 30, 2023

	Measure J Fund			
	Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
REVENUES				
Taxes and assessments	$ 482,388	$ 482,388	$ 622,130	$ 139,742
Fines and penalties	-	-	-	-
Intergovernmental	-	-	-	-
Use of money and property	-	-	3,910	3,910
Charges for services	-	-	381	381
Other Revenue	-	-	-	-
Total Revenues	482,388	482,388	626,421	144,033
EXPENDITURES				
Current:				
General government	-	-	-	-
Public works	397,802	417,941	371,448	46,493
Recreation	-	-	-	-
Community development	-	-	-	-
Public safety	-	-	-	-
Capital outlay	-	-	1,719	(1,719)
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	397,802	417,941	373,167	44,774
Excess (Deficiency) of Revenues over Expenditures	84,586	64,447	253,254	188,807
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(40,000)	(40,000)	(40,000)	-
Total Other Financing Sources (Uses)	(40,000)	(40,000)	(40,000)	-
Net Change in Fund Balances	44,586	24,447	213,254	188,807
Fund Balances Beginning, as Adjusted	442,221	442,221	442,221	-
Fund Balances Ending	$ 486,807	$ 466,668	$ 655,475	$ 188,807

Cont'd

City of El Cerrito

Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (GAAP Basis)
Nonmajor Governmental Funds
For the Year Ended June 30, 2023

	Storm Drain Fund			
	Amounts			Variance with Final Budget Positive
	Original	Final	Actual Amounts	(Negative)
REVENUES				
Taxes and assessments	$ 711,134	$ 711,134	$ 709,348	$ (1,786)
Fines and penalties	-	-	-	-
Intergovernmental	-	-	-	-
Use of money and property	-	-	18,640	18,640
Charges for services	-	-	-	-
Other Revenue	-	-	-	-
Total Revenues	711,134	711,134	727,988	16,854
EXPENDITURES				
Current:				
General government	-	-	-	-
Public works	488,739	499,702	454,733	44,969
Recreation	-	-	-	-
Community development	-	-	-	-
Public safety	-	-	-	-
Capital outlay	308,000	308,000	131,698	176,302
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	796,739	807,702	586,431	221,271
Excess (Deficiency) of Revenues over Expenditures	(85,605)	(96,568)	141,557	238,125
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	(85,605)	(96,568)	141,557	238,125
Fund Balances Beginning, as Adjusted	794,005	794,005	794,005	-
Fund Balances Ending	$ 708,400	$ 697,437	$ 935,562	$ 238,125

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STATISTICAL SECTION

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STATISTICAL SECTION

This part of the City's Comprehensive Annual Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health. In contrast to the financial section, the statistical section information is not subject to independent audit.

Financial Trends

These schedules contain trend information to help the reader understand how the City's financial performance and well being have changed over time:

1. Net Position by Component
2. Changes in Net Position
3. Fund Balances of Governmental Funds
4. Changes in Fund Balance of Governmental Funds

Revenue Capacity

These schedules contain information to help the reader assess the City's most significant local revenue source, the property tax:

5. Net Assessed Value of Property
6. Property Tax Levies and Collections
7. Direct and Overlapping Property Tax Rates
8. Principal Property Taxpayers

Debt Capacity

These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future:

9. Revenue Bond Coverage - Lease Revenue Bonds
10. Revenue Bond Coverage - Sales Tax Revenue Bonds
11. Bonded Debt Pledged Revenue Coverage - Tax Allocation Bonds
12. Ratios of Outstanding Debt by Type
13. Computation of Legal Debt Margin
14. Schedule of Direct and Overlapping Debt

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place:

15. Demographic and Economic Statistics
16. Principal Employers

Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs:

17. Full-Time Equivalent Employees by Function
18. Operating Indicators by Function

Sources

Unless otherwise noted, the information in these schedules is derived from the Comprehensive Annual Financial Reports for the relevant year.

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City of El Cerrito

Table 1

Net Position by Component
Last Ten Fiscal Years

	Fiscal Year									
Governmental activities:	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Net investment in capital assets	$ 63,535,927	$ 62,485,398	$ 61,687,197	$ 60,263,647	$ 58,942,988	$ 55,950,869	$ 54,638,042	$ 53,652,456	$ 53,377,263	$ 53,389,633
Restricted	11,556,030	15,211,282	16,401,240	16,468,323	17,041,501	14,255,506	15,240,589	15,859,381	16,029,304	17,767,175
Unrestricted	(3,744,215)	(48,590,298)	(46,508,497)	(45,697,093)	(50,908,159)	(54,698,365)	(59,443,810)	(55,481,269)	(53,818,045)	(31,271,761)
Total net position	$ 71,347,742	$ 29,106,382	$ 31,579,940	$ 31,034,877	$ 25,076,330	$ 15,508,010	$ 10,434,821	$ 14,030,568	$ 15,588,522	$ 39,885,047

	Fiscal Year									
Business-type activities:	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Net investment in capital assets	$ 328,697	$ 440,669	$ 674,225	$ 950,099	$ 1,106,285	$ 1,287,089	$ 1,477,133	$ 1,679,420	$ 1,363,893	$ 2,199,706
Restricted	-	-	-	-	-	-	-	-	-	-
Unrestricted	288,935	247,155	72,217	(84,655)	(91,433)	(237,733)	152,426	1,079,923	2,514,386	2,427,637
Total net position	$ 617,632	$ 687,824	$ 746,442	$ 865,444	$ 1,014,852	$ 1,049,356	$ 1,629,559	$ 2,759,343	$ 3,878,279	$ 4,627,343

	Fiscal Year									
Primary Government	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Net investment in capital assets	$ 63,864,624	$ 62,926,067	$ 62,361,422	$ 61,213,746	$ 60,049,273	$ 57,237,958	$ 56,115,175	$ 55,331,876	$ 54,741,156	$ 55,589,339
Restricted	11,556,030	15,211,282	16,401,240	16,468,323	17,041,501	14,255,506	15,240,589	15,859,381	16,029,304	17,767,175
Unrestricted	(3,455,280)	(48,343,143)	(46,436,280)	(45,781,748)	(50,999,592)	(54,936,098)	(59,291,384)	(54,401,346)	(51,303,659)	(28,844,124)
Total net position	$ 71,965,374	$ 29,794,206	$ 32,326,382	$ 31,900,321	$ 26,091,182	$ 16,557,366	$ 12,064,380	$ 16,789,911	$ 19,466,801	$ 44,512,390

Source: Financial Statements
Note: The negative unrestricted net position is the result of the implementation of GASB 68.

City of El Cerrito

Table 2

Changes in Net Position
Last Ten Fiscal Years

	Fiscal Year									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Expenses:										
Governmental activities:										
General government	$ 5,637,571	$ 4,218,763	$ 4,791,816	$ 5,138,555	$ 5,758,535	$ 6,723,883	$ 6,853,922	$ 5,811,523	$ 7,884,210	$ 4,892,654
Public works	5,444,248	5,576,671	5,276,434	7,296,766	8,956,800	8,800,985	8,041,340	7,677,819	9,260,749	6,244,845
Recreation	4,597,225	4,629,731	4,838,539	5,335,946	6,319,879	6,852,784	6,579,645	4,691,509	6,089,667	3,896,266
Community development	6,121,329	2,208,566	2,094,643	2,867,664	2,877,501	2,683,918	2,881,181	3,452,703	4,262,818	2,376,676
Public safety	18,767,955	18,924,124	18,620,431	20,310,165	24,291,518	26,250,994	26,853,126	26,208,413	30,989,792	16,455,373
Interest and fiscal charges	904,001	880,173	845,437	982,440	852,986	837,272	844,041	879,070	716,380	630,504
Total governmental activities expenses	41,472,329	36,438,028	36,467,300	41,931,536	49,057,219	52,149,836	52,053,255	48,721,037	59,203,616	34,496,318
Business-type activities:										
Integrated waste management	1,954,155	1,787,896	1,940,519	2,376,867	2,420,952	2,606,192	2,793,637	2,662,806	2,815,640	3,243,285
Program Revenues:										
Governmental activities:										
Charges for services:										
General government	106,677	109,345	137,038	1,096,168	1,116,938	983,618	947,409	1,037,096	547,024	480,288
Public works	976,032	987,537	514,039	331,297	433,727	453,911	317,062	410,676	593,215	557,706
Recreation	3,221,674	3,285,398	3,112,985	3,611,541	3,785,511	4,385,622	3,108,433	2,142,292	3,932,395	4,398,223
Community development	1,731,668	1,132,299	1,439,678	1,848,830	1,813,313	1,917,141	1,841,512	1,756,009	3,096,993	2,673,576
Public safety	2,880,896	2,793,410	2,819,113	3,048,763	3,504,858	3,437,116	3,522,587	3,746,725	4,093,311	4,526,164
Operating grants and contribution	3,067,489	2,762,749	2,496,255	1,942,080	2,410,442	3,534,462	2,329,117	5,632,909	4,797,917	1,437,171
Capital grants and contributions	3,637,043	3,677,475	1,573,560	2,039,912	3,013,832	5,093,007	2,767,468	3,317,784	1,280,680	1,709,112
Total governmental program revenues	15,621,479	14,748,213	12,092,668	13,918,591	16,078,621	19,804,877	14,833,588	18,043,491	18,341,535	15,782,240
Business-type activities:										
Charges for services:										
Integrated waste management	2,071,820	2,203,157	2,318,342	2,366,205	2,555,397	2,581,473	3,337,310	3,779,477	3,877,922	3,920,346
Operating grants and contribution	20,522	1,250	37,213	25,683	24,634	62,894	40,201	16,784	60,016	32,471
Total business-type activities	2,092,342	2,204,407	2,355,555	2,391,888	2,580,031	2,644,367	3,377,511	3,796,261	3,937,938	3,952,817
Total primary government program revenues	17,713,821	16,952,620	14,448,223	16,310,479	18,658,652	22,449,244	18,211,099	21,839,752	22,279,473	19,735,057
Net revenues (expense)										
Governmental activities:	(25,850,850)	(21,689,815)	(24,374,632)	(28,012,945)	(32,978,598)	(32,344,959)	(37,219,667)	(30,677,546)	(40,862,081)	(18,714,078)
Business-type activities:	138,187	416,511	415,036	15,021	159,079	38,175	583,874	1,133,455	1,122,298	709,532
Total primary gov't net revenue (expense)	$ (25,712,663)	$ (21,273,304)	$ (23,959,596)	$ (27,997,924)	$ (32,819,519)	$ (32,306,784)	$ (36,635,793)	$ (29,544,091)	$ (39,739,783)	$ (18,004,546)

Source: Financial statements

Continued

City of El Cerrito

Table 2

Changes in Net Position
Last Ten Fiscal Years

	Fiscal Year									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General revenues and special items:										
Governmental activities:										
Taxes:										
Property taxes	$ 9,024,435	$ 9,927,028	$ 11,211,539	$ 12,770,037	$ 13,360,216	$ 14,242,520	$ 14,381,441	$ 15,213,912	$ 16,683,058	$ 17,813,125
Sales taxes	6,554,589	6,408,016	7,234,366	7,477,393	8,215,732	8,318,511	8,134,818	9,708,892	9,671,196	12,110,514
Transient occupancy taxes	130,556	114,712	139,084	134,171	145,489	147,550	118,891	126,164	113,434	107,817
Franchise and other taxes	1,228,307	1,376,771	1,453,351	1,375,048	1,279,037	1,244,897	1,637,666	1,364,257	1,181,509	1,604,218
Business license taxes	768,448	722,130	787,122	775,413	846,900	910,104	918,799	924,358	1,040,618	1,069,964
Utility user taxes	3,137,017	3,106,232	3,291,255	3,360,277	2,965,675	3,207,892	3,165,974	3,444,484	3,403,776	4,100,286
Real property county transfer tax	-	-	-	-	-	1,102,563	3,467,532	4,419,107	4,863,035	4,157,840
Other taxes	129,774	144,539	180,447	154,863	147,623	1,935	2,811	213,044	581,641	706,695
Other	1,263,663	1,548,232	2,640,631	481,324	300,264	340,572	344,875	176,593	1,146,385	1,887,516
Transfers	327,371	346,319	356,418	9,671	9,671	3,671	3,671	3,671	3,671	3,671
Special item	-	-	-	-	-	(6,773,576)	-	(1,321,189)	-	-
Total governmental activities	22,564,160	23,693,979	27,294,213	26,538,197	27,270,607	22,746,639	32,176,478	34,273,293	38,688,323	43,561,646
Business-type activities:										
Other	-	-	-	-	-	-	-	-	309	43,203
Transfers	(327,371)	(346,319)	(356,418)	(9,671)	(9,671)	(3,671)	(3,671)	(3,671)	(3,671)	(3,671)
Total business-type activities:	(327,371)	(346,319)	(356,418)	(9,671)	(9,671)	(3,671)	(3,671)	(3,671)	(3,362)	39,532
Total primary government	$ 22,236,789	$ 23,347,660	$ 26,937,795	$ 26,528,526	$ 27,260,936	$ 22,742,968	$ 32,172,807	$ 34,269,622	$ 38,684,961	$ 43,601,178
Change in net position:										
Governmental activities:	$ (3,286,690)	$ 2,004,164	$ 2,919,581	$ (1,474,748)	$ (5,707,991)	$ (9,598,320)	$ (5,043,189)	$ 3,595,747	$ (2,173,758)	$ 24,847,568
Business-type activities:	(189,184)	70,192	58,618	5,350	149,408	34,504	580,203	1,129,784	1,118,936	749,064
Total primary government	$ (3,475,874)	$ 2,074,356	$ 2,978,199	$ (1,469,398)	$ (5,558,583)	$ (9,563,816)	$ (4,462,986)	$ 4,725,531	$ (1,054,822)	$ 25,596,632

Source: Financial statements

Concluded

City of El Cerrito

Table 3

Fund Balances of Governmental Funds
Last Ten Fiscal Years

	Fiscal Year									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General fund:										
Nonspendable	$ 58,326	$ 128,242	$ 170,353	$ 994,742	$ 2,321,077	$ 1,650,928	$ 1,667,511	$ 25,694	$ 200,339	$ 108,865
Restricted	150,445	10,170	10,187	10,205	-	-	-	-	-	-
Assigned	53,108	-	-	-	-	-	-	7,117,568	-	-
Unassigned	1,008,587	1,323,100	1,713,302	(186,227)	(2,233,507)	(1,707,620)	(1,777,532)	-	16,423,835	23,034,216
Total general fund	$ 1,270,466	$ 1,461,512	$ 1,893,842	$ 818,720	$ 87,570	$ (56,692)	$ (110,021)	$ 7,143,262	$ 16,624,174	$ 23,143,081
All other governmental funds:										
Nonspendable	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,087	$ -	$ -	$ -
Restricted	8,605,973	8,778,625	10,017,073	15,608,545	16,077,928	13,130,770	14,198,963	14,735,254	14,976,465	16,392,159
Unassigned	(1,420,894)	(1,357,264)	(1,157,537)	(802,928)	(1,368,372)	(322,255)	(513)	-	(91,408)	(312,572)
Total all other governmental funds	$ 7,185,079	$ 7,421,361	$ 8,859,536	$ 14,805,617	$ 14,709,556	$ 12,808,515	$ 14,199,537	$ 14,735,254	$ 14,885,057	$ 16,079,587
Total fund balances	$ 8,455,545	$ 8,882,873	$ 10,753,378	$ 15,624,337	$ 14,797,126	$ 12,751,823	$ 14,089,516	$ 21,878,516	$ 31,509,231	$ 39,222,668

Source: City Financial Statements

City of El Cerrito

Table 4

Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years

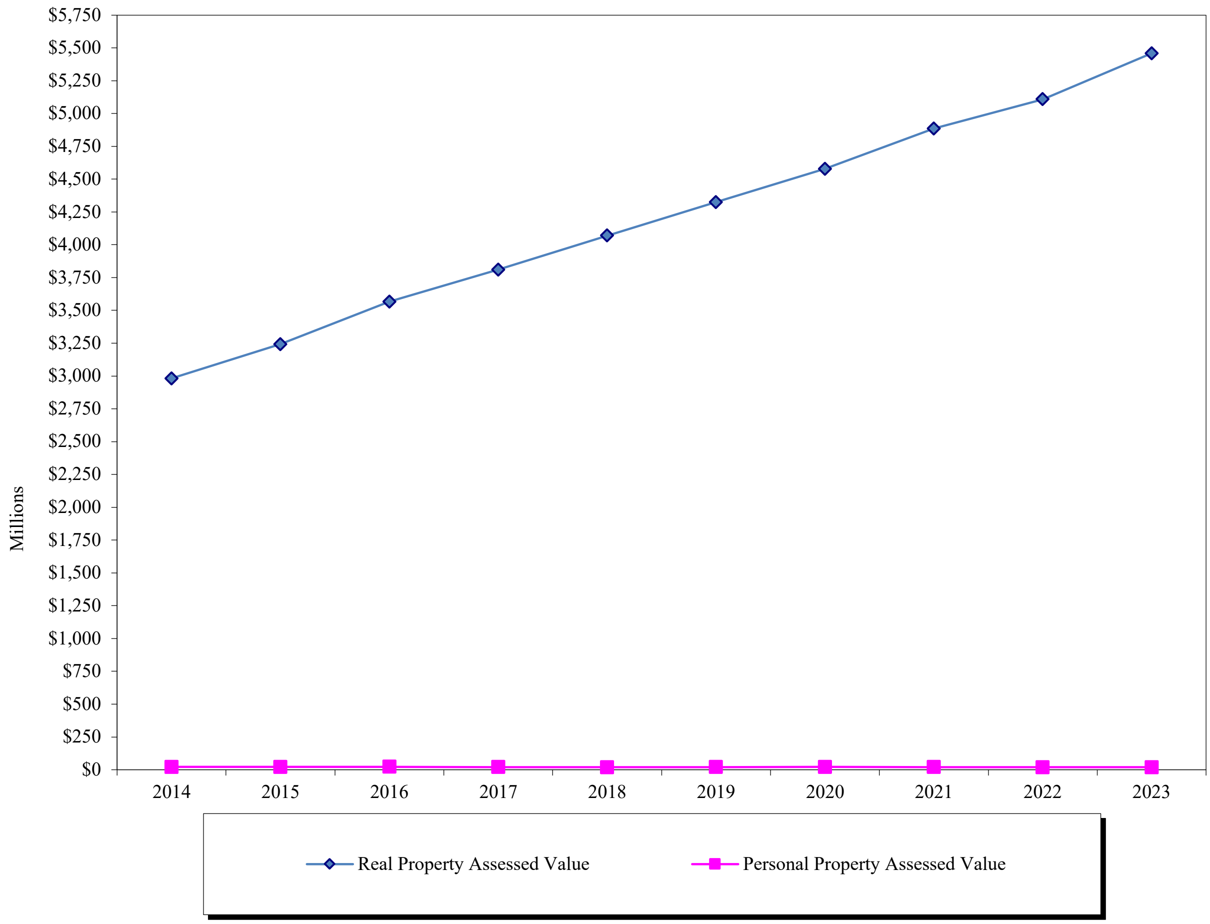
	Fiscal Year									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Revenues:										
Taxes and assessments										
Licenses and permits	$ 22,540,639	$ 23,447,204	$ 25,956,002	$ 27,511,526	$ 28,148,421	$ 31,367,715	$ 33,650,613	$ 36,544,925	$ 37,688,070	$ 41,758,461
Fines and forfeitures	539,567	493,244	607,729	719,843	765,706	775,876	784,982	656,881	1,440,972	1,051,537
Use of money and property	388,365	276,759	326,544	350,855	222,173	232,298	227,463	177,525	155,301	115,407
Intergovernmental revenues	387,375	450,409	415,534	451,388	607,188	261,611	377,294	206,631	9,332,700	1,140,544
Intergovernmental revenues	7,950,134	9,229,702	6,833,050	4,759,518	6,027,624	9,609,792	6,034,335	10,725,849	633,226	6,510,628
Charges for services	4,797,980	4,288,002	4,406,143	5,766,594	6,110,693	6,944,795	5,491,613	4,996,957	7,412,088	7,863,312
Other revenues	212,822	189,696	808,134	678,047	849,745	582,815	609,522	243,033	293,963	539,696
Total revenues	36,816,882	38,375,016	39,353,136	40,237,771	42,731,550	49,774,902	47,175,822	53,551,801	56,956,320	58,979,585
Expenditures:										
Current:										
General government	3,979,356	3,738,775	4,363,219	4,928,339	5,250,720	5,949,944	6,005,738	5,185,148	5,966,264	6,989,134
Public works	2,617,605	2,656,789	2,748,364	3,831,414	4,222,203	4,639,984	4,492,288	4,334,149	4,982,804	5,253,023
Recreation	4,230,866	4,352,987	4,685,966	5,067,725	5,436,565	6,037,006	5,686,943	3,995,975	4,524,341	5,450,814
Community development	3,404,976	4,622,769	2,387,886	2,778,502	2,582,282	2,531,783	2,600,092	2,641,433	3,368,116	3,642,138
Public safety	18,154,272	18,461,031	19,327,886	20,277,045	21,259,359	23,379,730	23,513,886	23,805,434	24,526,394	25,260,769
Estimated reduction in value of land held for redevelopment (Note 1G)	3,083,749	-	-	-	-	-	-	-	-	-
Payment of sales tax to City of Richmond (Note 1G)	253,720	245,599	-	-	-	-	-	-	-	-
Capital outlay	4,867,159	2,427,619	2,068,310	1,272,245	3,235,420	5,033,324	1,815,683	1,652,600	2,400,690	2,643,268
Debt Service										
Principal	1,400,710	914,158	941,573	1,233,745	754,416	1,075,004	1,161,158	1,010,506	958,585	993,130
Interest and fiscal charges	905,164	874,280	850,250	921,281	800,605	827,463	841,589	888,569	743,237	636,500
Cost of issuance		-	-	522,407	-	-	-	-	-	-
Total expenditures	42,897,577	38,294,007	37,373,454	40,832,703	43,541,570	49,474,238	46,117,377	43,513,814	47,470,431	50,868,776
Revenue Over (Under) expenditures	(6,080,695)	81,009	1,979,682	(594,932)	(810,020)	300,664	1,058,445	10,037,987	9,485,889	8,110,809
Other Financing Sources (Uses):										
Debt Proceeds	-	-	-	15,690,000	-	-	-	-	-	-
Debt premiums	-	-	-	1,694,909	-	-	-	-	-	-
Payments to escrow	-	-	-	(17,384,909)	-	-	-	-	-	-
Payment to Contra Costa County - share of land sale	-	-	-	-	-	-	-	(257,256)	-	-
Loss on sale of land held for resale	-	-	-	-	-	-	-	(371,500)	-	-
Proceeds from sale of capital assets	-	-	7,290	-	-	-	-	-	-	-
Transfer in	5,216,550	2,688,549	2,592,090	1,194,371	1,426,901	3,506,366	1,718,961	4,672,166	4,581,534	1,333,536
Transfer out	(4,889,179)	(2,342,230)	(2,262,534)	(1,211,562)	(1,444,092)	(3,529,556)	(1,742,152)	(4,668,495)	(4,577,863)	(1,329,865)
Debt issuance	-	-	-	-	-	-	-	-	-	150,000
Capital lease financing	-	-	-	-	-	116,121	302,439	-	-	-
Total other financing sources (uses)	327,371	346,319	336,846	(17,191)	(17,191)	92,931	279,248	(625,085)	3,671	153,671
Special items:										
Advance to El Cerrito Successor Agency write-off	-	-	-	-	-	-	-	(1,321,189)	-	-
Land Sale Proceeds to the Contra Costa County	-	-	-	-	-	(3,457,547)	-	-	-	-
Land Sale Proceeds Transfers to Successor Agency Fund	-	-	-	-	-	(1,202,453)	-	-	-	-
Gain on sale of land held for resale	-	-		-	-	1,420,347	-	-	-	-
Proceeds of sale of land from Contra Costa County						800,755	-	-	-	-
Total extraordinary items	-	-	-	-	-	(2,438,898)	-	(1,321,189)	-	-
Net Change in fund balance	$ (5,753,324)	$ 427,328	$ 2,316,528	$ (612,123)	$ (827,211)	$ (2,045,303)	$ 1,337,693	$ 8,091,713	$ 9,489,560	$ 8,264,480
Debt service as a percentage of non-capital expenditures	3.8%	2.6%	2.7%	3.2%	1.9%	2.5%	2.7%	2.5%	2.2%	2.1%

Source: City Financial Statements

Note: This schedule contains trend information to help the reader understand how the City's financial performance and well being have changed over time.

City of El Cerrito

Net Assessed Value of Property
Last Ten Fiscal Years



Fiscal Year	Real Property Assessed Value	Personal Property Assessed Value	Total Assessed Value (1)	% Change From Prior Year	Total Direct Rate (2)
2014	2,981,044,726	21,417,223	3,002,461,949	5.4%	1.0%
2015	3,242,643,566	21,591,610	3,264,235,176	8.7%	1.0%
2016	3,566,630,684	22,782,122	3,589,412,806	10.0%	1.0%
2017	3,810,090,943	20,431,443	3,830,522,386	6.7%	1.0%
2018	4,070,176,177	19,170,357	4,089,346,534	6.8%	1.0%
2019	4,324,516,299	19,462,999	4,343,979,298	6.2%	1.0%
2020	4,578,246,770	21,498,246	4,599,745,016	5.9%	1.0%
2021	4,884,779,461	19,572,301	4,904,351,762	6.6%	1.0%
2022	5,108,805,259	18,572,935	5,127,378,194	4.5%	1.0%
2023	5,459,016,809	18,839,778	5,477,856,587	6.8%	1.0%

Source: HdL report

Notes:

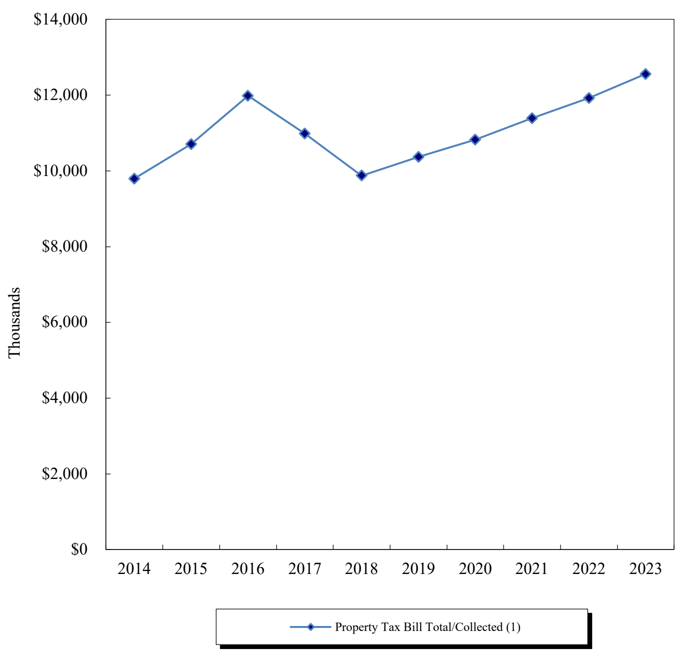
(1) Amounts are net of exemptions.
Assessed Value is determined based on California Proposition 13, as of January 1.
The State Constitution requires property to be assessed at one hundred percent of the most recent purchase price, plus an increment of no more than two percent annually, plus any local over-rides. These values are considered to be full market values.

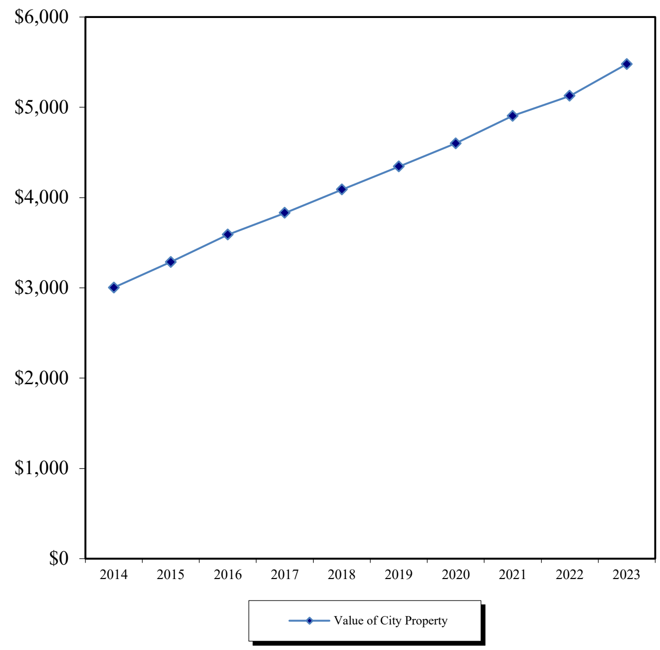
(2) California cities do not set their own direct tax rate. The state constitution establishes the rate at 1% and allocates a portion of that amount, by an annual calculation, to all the taxing entities within a tax rate area.

City of El Cerrito

Table 6

Property Tax Levies and Collections
Last Ten Fiscal Years





Fiscal Year	City Property Tax Levy	Special Assessments	Property Tax Bill Total/Collected (1)	% Change From Prior Year	Value of City Property Subject to Local Tax Rate
2014	7,887,028	1,908,642	9,795,670	7.6%	3,002,461,949
2015	8,799,514	1,908,856	10,708,370	9.3%	3,286,691,468
2016	9,843,212	2,142,122	11,985,334	11.9%	3,589,412,806
2017	8,844,201	2,141,740	10,985,941	-8.3%	3,830,522,386
2018	7,765,728	2,110,456	9,876,184	-10.1%	4,089,346,534
2019	8,256,068	2,112,686	10,368,754	5.0%	4,343,979,298
2020	8,694,410	2,132,185	10,826,595	4.4%	4,599,745,016
2021	9,263,625	2,128,244	11,391,869	5.2%	4,904,351,762
2022	9,773,075	2,151,037	11,924,112	4.7%	5,127,378,194
2023	10,414,459	2,146,099	12,560,559	5.3%	5,477,856,587

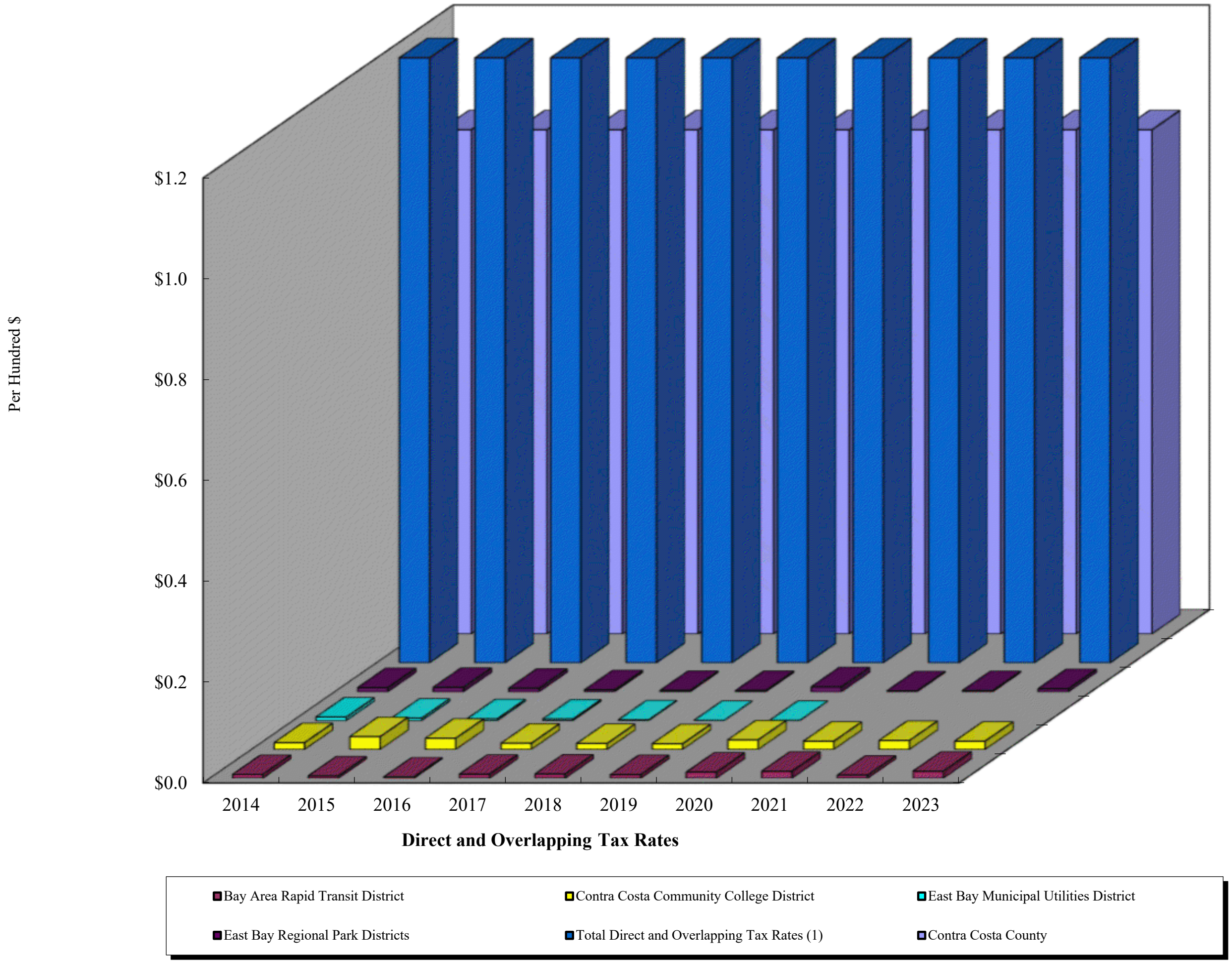
Source: Contra Costa County Auditor-Controller’s Office. Amount are net of collection fees.

Notes: (1) The City receives property tax revenues, and the City's Redevelopment Agency receives incremental property taxes pursuant to an arrangement with the County known as the "Teeter Plan" whereby the County assumes responsibility for the collection of delinquent taxes and pays the full allocation to the City.

City of El Cerrito

Table 7

Direct and Overlapping Property Tax Rates
Last Ten Fiscal Years



Fiscal Year	Contra Costa County	Bay Area Rapid Transit District	Contra Costa Community College District	East Bay Municipal Utilities District	East Bay Regional Park Districts	Richmond Retirement	West Contra Costa Unified School Districts	Total Direct and Overlapping Tax Rates (1)	Total Direct Rate
2014	1.00000	0.00750	0.01330	0.00660	0.00780		0.28180	1.31700	0.22289
2015	1.00000	0.00450	0.02520	0.00470	0.00850		0.28030	1.32320	0.22288
2016	1.00000	0.00260	0.02200	0.00340	0.00670		0.27810	1.31280	0.22670
2017	1.00000	0.00800	0.01200	0.00280	0.00320		0.26040	1.28640	0.22642
2018	1.00000	0.00840	0.01140	0.00110	0.00210		0.23970	1.26270	0.22619
2019	1.00000	0.00700	0.01100		0.00210		0.23900	1.25910	0.22601
2020	1.00000	0.01200	0.01880		0.00940		0.23790	1.27810	0.22586
2021	1.00000	0.01390	0.01610		0.00140	0.14000	0.24320	1.41460	0.22562
2022	1.00000	0.00600	0.01760		0.00200		0.29390	1.31950	0.22551
2023	1.00000	0.01400	0.01620		0.00580		0.25640	1.29240	0.22325

Source: HdL

Notes:
(1) Rates are per $100 of assessed value.

City of El Cerrito

Table 8

Principal Property Taxpayers
Current Year and Nine Years Ago

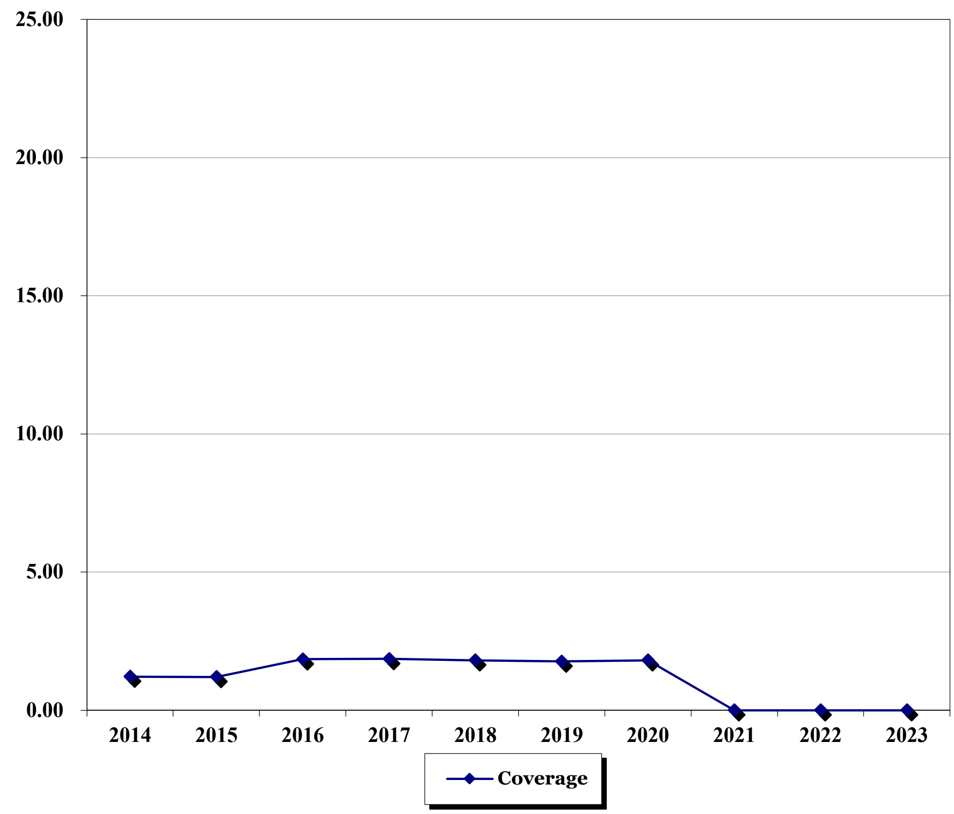
	2022-2023			2013-2014		
Taxpayer	**Taxable Assessed Value**	**Rank**	**Percentage of Total City Taxable Assessed Value**	**Taxable Assessed Value**	**Rank**	**Percentage of Total City Taxable Assessed Value**
MCD-RCCA El Cerrito LLC	$103,119,312	1	1.88%	$88,710,044	1	2.95%
KMF X El Cerrito LLC	61,837,053	2	1.13%			
El Cerrito Shopping Center LLC	44,015,054	3	0.80%			
Del Norte Place Apartments LP	40,809,719	4	0.74%			
Creekside Walk Ventures LLC	31,628,983	5	0.58%			
HD Reliant Mayfair LLC	28,639,426	6	0.52%			
Save Mart (Lucky)	26,746,320	7	0.49%			
San Pablo Playland Apartments	25,578,519	8	0.47%			
Peak Del Norte LLC	23,187,754	9	0.42%			
Civic Plaza Riley Group LLC	18,088,793	10	0.33%	15,558,251	4	0.52%
KW El Cerrito LLC				34,949,475	2	1.16%
Property Development Centers LLC				21,481,781	3	0.72%
Lucky FLA NORCAL Investor LLC				14,460,000	5	0.48%
Pepper Lane SE Square Loop				14,436,536	6	0.48%
MG Garden View Apartments LP				12,824,838	7	0.43%
Longs Drugs Stores INC				12,544,042	8	0.42%
St Johns Land Partnership				10,410,782	9	0.35%
El Cerrito Municipal Services				7,180,800	10	0.24%
Subtotal	$403,650,933		7.37%	$232,556,549		7.75%
Total Net Assessed Valuation: Fiscal Year 2022-2023 & 2013-2014	**$ 5,477,856,587**			**$ 3,002,461,949**		

Source: HdL

City of El Cerrito

Table 9

Revenue Bond Coverage
2002 Lease Revenue Bonds and 2012 Lease Revenue Refunding Bonds
Last Ten Fiscal Years



Fiscal Year	Taxes and Assessments (1)		Principal (3)	Interest (3)	Total	Coverage	
			Debt Service Requirements				
2014	439,477		312,800	46,258	359,058	1.22	
2015	439,508		323,300	40,024	363,324	1.21	(2)
2016	668,220		328,200	33,640	361,840	1.85	
2017	667,971		332,300	27,167	359,467	1.86	
2018	654,469		340,800	20,570	361,370	1.81	
2019	633,080		343,500	13,864	357,364	1.77	
2020	646,806		350,400	7,064	357,464	1.81	
2021		(4)	185,200	1,815	187,015		
2022		(4)	300,000	276,763	576,763		
2023		(4)	310,000	267,763	577,763		

Notes:

(1) Includes all taxes and assessments from the Measure A Parcel Tax Fund 206

(2) The 2002 Lease Revenue Bonds were refunded and retired by the 2012 Lease Revenue Refunding Bonds during the fiscal year. Retirements exclude the refunded bond principal and interest of $2,685,000 and $65,181, respectively.

(3) Include debt service payment in Fund 834

(4) The debt was paid off in FY2021 with the reserve amount.

Source: City of El Cerrito Annual Financial Statements

City of El Cerrito

Revenue Bond Coverage
Sales Tax Revenue Bonds
Last Ten Fiscal Years

		Debt Service Requirements			
Fiscal Year	Taxes and Assessments (1)	Principal (3)	Interest (3)	Total	Coverage
2014	1,453,527	265,000	475,152	740,152	1.96
2015	1,399,734	270,000	466,408	736,408	1.90
2016	1,800,599	280,000	457,228	737,228	2.44
2017	1,428,094	290,000	447,078	737,078	1.94
2018	$1,590,085	$315,000	$385,700 2)	$700,700	2.27
2019	$1,630,826	$325,000	$379,400	$704,400	2.32
2020	$1,631,894	$330,000	$372,900	$702,900	2.32
2021	$1,881,749	$340,000	$366,300	$706,300	2.66
2022	$1,809,481	$350,000	$356,099	$706,099	2.56
2023	$2,316,365	$360,000	$342,100	$702,100	3.30

Notes:

(1) Includes all taxes and assessments from the Street Improvement Fund 211.

(2) The 2008 Sales tax revenue bonds were refinanced in FY17. Interest in FY18 is for the 2017 Refinanced Sales tax bonds.

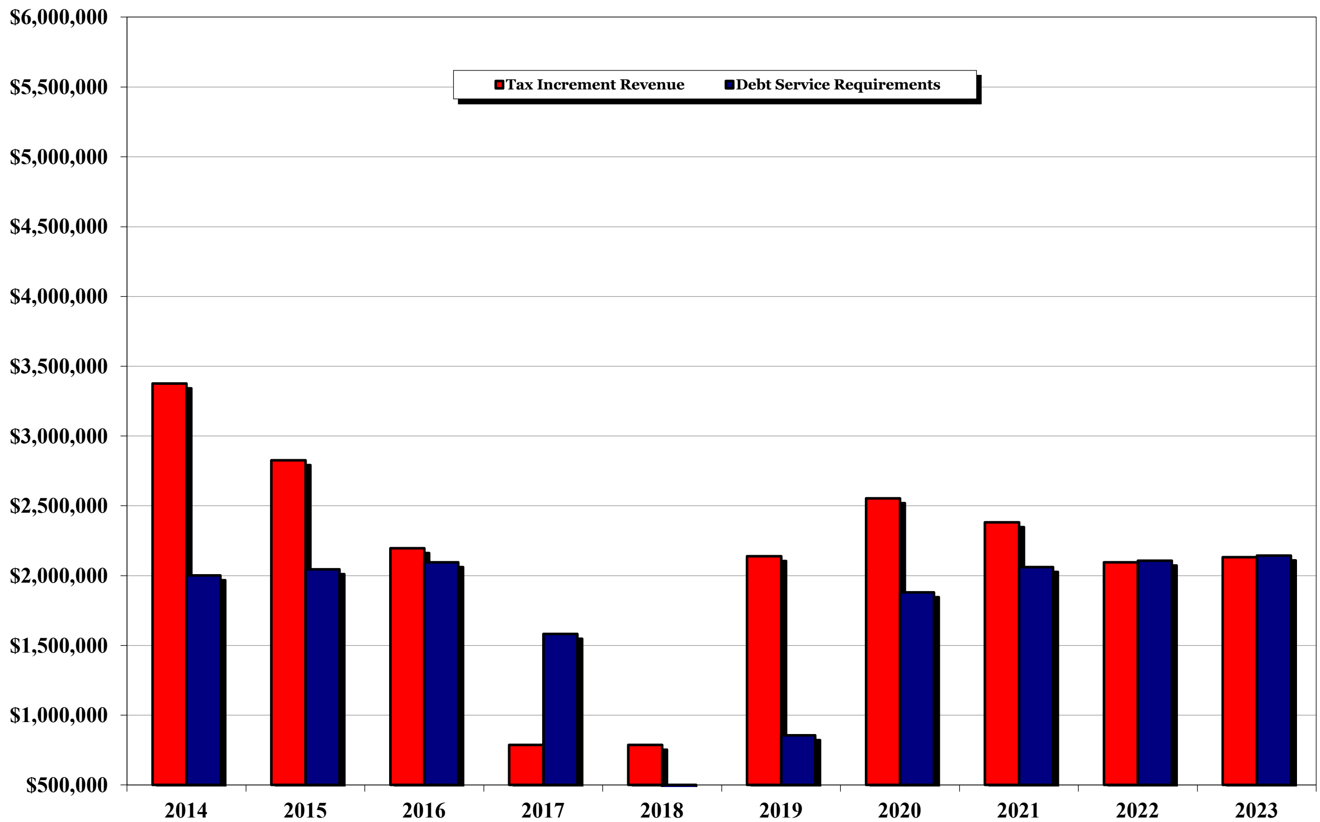
(3) Include debt payments from Fund 836.

Source: City of El Cerrito Annual Financial Statements

City of El Cerrito

Table 11

Bonded Debt Pledged Revenue Coverage
Tax Allocation Bonds
Last Ten Fiscal Years



Fiscal Year	Tax Increment Revenue		Debt Service Requirements: Principal		Interest		Total	Coverage
2014	3,375,902	(3)	1,215,000	(4)	785,844	(4)	2,000,844	1.69
2015	2,826,462	(3)	1,315,000	(4)	730,820	(4)	2,045,820	1.38
2016	2,195,420	(3)	1,425,000	(4)	670,676	(4)	2,095,676	1.05
2017	788,216	(3)	1,530,000	(4)	52,705	(4)	1,582,705	0.50
2018	788,216	(5)	-		-		-	NA
2019	2,138,127				856,584		856,584	2.50
2020	2,554,468		1,559,000		321,351		1,880,351	1.36
2021	2,382,794		1,791,984		268,640		2,060,624	1.16
2022	2,094,578		1,909,309		198,531		2,107,840	0.99
2023	2,132,794		1,957,533		186,650		2,144,183	0.99

Source: City of El Cerrito Annual Financial Statements

Notes:
(1) Includes the 1997, 1998 and 2004 Tax Allocation Bonds
(2) Due to the dissolution of the Redevelopment Agency effective February 1, 2012, the Tax Allocation Bonds were transferred to the Successor Agency and tax increment revenue reported in this schedule includes both tax increment collected by the Redevelopment Agency and property taxes collected by the Successor Agency.
(3) Includes property taxes collected by the Successor Agency Fund 780
(4) Debt service is paid by the Successor Agency.
(5) All the tax allocation bonds were refinanced in FY2017, and there is no debt service requirement for them in FY18

City of El Cerrito

Table 12

Ration of Outstanding Debt by Type
Last Ten Fiscal Years

Fiscal Year	Governmental Activities: Tax Allocation Bonds	2017 COP Revenue Bonds	Capital Leases	2017 Sales Tax Revenue Bonds	Acquisition/ Developer Notes	Total Governmental Activities	
2014	(b)	10,788,700	2,133,692	10,290,000	(b)	23,212,392	
2015	(b)	10,235,400	1,925,719	10,020,000	(b)	22,181,119	
2016	(b)	9,667,200	1,713,138	9,740,000	(b)	21,120,338	
2017	(b)	8,259,900	1,495,838	8,650,000	(b)	18,405,738	
2018	(b)	7,040,000	1,273,713	8,335,000	(b)	16,648,713	(c)
2019	(b)	6,760,000	1,046,649	8,010,000	(b)	15,816,649	(c)
2020	(b)	6,475,000	1,180,596	7,680,000	(b)	15,335,596	(c)
2021	(b)	6,180,000	990,291	7,340,000	(b)	14,510,291	(c)
2022	(b)	5,880,000	907,386	6,990,000	(b)	13,777,386	(c)
2023	(b)	5,570,000	734,256	6,630,000	(b)	12,934,256	(c)

Fiscal Year	Business-Type Activities: Capital Leases	Revenue Refunding Bonds	Total Primary Government	Percentage of Personal Income (a)	Per Capita (a)
2014	625,486	3,067,600	26,905,478	3%	1,125
2015	516,248	2,833,400	25,530,767	3%	1,060
2016	405,057	2,593,600	24,118,995	2%	1,000
2017	291,878	2,347,900	21,045,516	2%	843
2018	176,676	2,647,698	19,473,087	1%	790
2019	59,414	1,838,200	17,714,263	1%	696
2020	405,049	1,573,800	17,314,445	1%	694
2021	330,775	1,309,400	16,150,466	1%	647
2022	742,786	1,025,600	15,545,772	1%	605
2023	585,442	741,400	14,261,098	0%	560

Note : Debt amounts exclude any premiums, discounts, or other amortization amounts.

Sources: City of El Cerrito
State of California, Department of Finance (population)
U.S. Department of commerce, Bureau of the Census (income)

(a) See Schedule Demographic Statistics for personal income and population data.
(b) Due to the dissolution of Redevelopment Agencies effective February 1, 2012, the Tax Allocation Bonds and the Acquisition/Develope
were transferred to the Successor Agency.
(c) Excluding bond premium/discount

City of El Cerrito

Table 13

Computation of Legal Bonded Debt Margin

June 30, 2023

ASSESSED VALUATION:

Secured property assessed value, net of exempt real property	$ 5,477,856,587	
BONDED DEBT LIMIT (3.75% OF ASSESSED VALUE) (a)		$ 821,678,488
AMOUNT OF DEBT SUBJECT TO LIMIT:		
Total Bonded Debt	$ 5,112,884 (b)	
Less Tax Allocation Bonds and Revenue Bonds, Capital Leases and Notes Payable not subject to limit	$ 5,112,884	
Amount of debt subject to limit		
LEGAL BONDED DEBT MARGIN		$ 821,678,488

Fiscal Year	Debt Limit	Total Net Debt Applicable to Limit	Legal Debt Margin	Total net debt applicable to the limit as a percentage of debt limit
2014	$ 450,369,292		$ 450,369,292	
2015	$ 493,003,720		$ 493,003,720	
2016	$ 538,411,921		$ 538,411,921	
2017	$ 574,578,358		$ 574,578,358	
2018	$ 613,401,980		$ 613,401,980	
2019	$ 651,596,895		$ 651,596,895	
2020	$ 689,961,752		$ 689,961,752	
2021	$ 735,652,764		$ 735,652,764	
2022	$ 769,106,729		$ 769,106,729	
2023	$ 821,678,488		$ 821,678,488	

NOTE:

(a) California Government Code, Section 43605 sets the debt limit at 15%. The Code section was enacted prior to the change in basing assessed value to full market value when it was previously 25% of market value. Thus, the limit shown as 3.75% is one-fourth the limit to account for the adjustment of showing assessed valuation at full cash value.

(b) ACFR Long term debt schedule

City of El Cerrito

Table 14

Direct and Overlapping Governmental Activities Debt
As of June 30, 2023

	% Applicable (1)	Total Debt at June 30, 2023	Estimated Share of Direct and Overlapping Debt at June 30, 2023
2022/23 Assessed Valuation:	$ 5,477,856,587		
OVERLAPPING TAX AND ASSESSMENT DEBT:			
Bay Area Rapid Transit District	0.575%	$ 2,484,285,000	$ 14,284,639
Contra Costa Community College District	2.178%	649,015,000	14,135,547
West Contra Costa Unified School District	14.066%	1,188,146,381	167,124,670
East Bay Regional Park District	0.910%	175,955,000	1,601,191
West Contra Costa Healthcare District Parcel Tax Obligations	13.264%	43,000,000	5,703,520
TOTAL OVERLAPPING TAX AND ASSESSMENT DEBT			$ 202,849,567
DIRECT AND OVERLAPPING GENERAL FUND DEBT:			
Contra Costa County General Fund Obligations	2.171%	193,515,000	$ 4,201,211
Alameda-Contra Costa Transit District Certificates of Participation	1.725%	11,220,000	193,545
West Contra Costa Unified School District General Fund Obligations	14.066%	4,850,000	682,201
City of El Cerrito General Fund Obligations	**100.00%**	**5,570,000**	**5,570,000**
TOTAL GROSS DIRECT AND OVERLAPPING GENERAL FUND DEBT			10,646,957
Less: Contra Costa County obligations supported by revenue funds			1,105,676
TOTAL NET DIRECT AND OVERLAPPING GENERAL FUND DEBT			$ 9,541,281
OVERLAPPING TAX INCREMENT DEBT (Successor Agencies):	100%	$ 5,112,884	$ 5,112,884
TOTAL DIRECT DEBT			**$ 5,570,000**
TOTAL GROSS OVERLAPPING DEBT			$ 213,039,408
TOTAL NET OVERLAPPING DEBT			$ 211,933,732
GROSS COMBINED TOTAL DEBT			$ 218,609,408 (2)
NET COMBINED TOTAL DEBT			$ 217,503,732

(1) The percentage of overlapping debt applicable to the city is estimated using taxable assessed property value. Applicable percentages were estimated by determining the portion of the overlapping district's assessed value that is within the boundaries of the city divided by the district's total taxable assessed value.

(2) Excludes tax and revenue anticipation notes, enterprise revenue, mortgage revenue, sales tax revenue and non-bonded capital lease obligations.

Ratios to 2022/23 Assessed Valuation:	
Direct Debt ($5,570,000)	**0.10%**
Total Overlapping Tax and Assessment Debt	3.70%
Combined Total Debt	3.99%
Net Total Debt	3.97%

Ratios to Redevelopment Incremental Valuation ($995,442,453):	
Overlapping Tax Increment Debt	0.51%

Source Data: California Municipal Statistics, Inc.

City of El Cerrito

Demographic and Economic Statistics
Last Ten Fiscal Years

Calendar Year	City Population (1)	Total Personal Income (2)	Median Population Age (1)	Median Household Income (1)	Unemployment Rate (1)	Public School Enrollment (3)	Contra Costa County Population (1)	City Population % of County
2014	24,087	$ 1,018,350,000	44.5	$ 42,278	5.4%	(6)	1,087,008	2.22%
2015	24,115	$ 1,053,560,000	44.4	$ 43,689	5.4%	(6)	1,102,871	2.19%
2016	24,954	$ 1,138,226,802	44.4	$ 45,613	4.4%	(6)	1,126,745	2.21%
2017	24,600	$ 1,113,784,000	43.8	$ 45,275	3.9%	(6)	1,139,429	2.16%
2018	24,646	$ 2,283,944,820	43.6	$ 92,670	4.2%	(6)	1,149,363	2.14%
2019	25,459	$ 2,556,643,698	43.6	$ 100,422	4.2%	(6)	1,155,879	2.20%
2020	24,953	$ 2,505,830,166	43.6	$ 100,422	13.4%	(6)	1,155,879 (4)	2.16%
2021	24,953	$ 2,702,359,994	43.6 (4)	$ 108,298 (5)	4.2%	4,310 (8)	1,159,540 (7)	2.15%
2022	25,710	$ 3,004,856,250	42.0 (4)	$ 116,875	4.2% (4)	4,310 (4)	1,151,798	2.23%
2023	25,484	$ 3,068,630,376	41.8 (4)	$ 120,414	3.7%	4,153	1,147,653	2.22%

Sources:

(1) State Controller's Office RMRA remittance
US Census : https://www.census.gov/quickfacts/elcerritocitycalifornia
Areavibes https://www.areavibes.com/el+cerrito-ca/employment/
Department of Finance Press release
(2) Data not available, therefore it has been calculated by multiplying the City population by the Median Household Income.
(3) West Contra Costa County Unified School District.
(4) Not Available, Same as Last year
(5) https://www.labormarketinfo.edd.ca.gov/serp.html?q=el+cerrito
https://www.areavibes.com/el+cerrito-ca/employment/
(6) Data Not Available
(7) https://worldpopulationreview.com/us-counties/ca/contra-costa-county-population
(8) publicschoolreview.com
The big increase in public school enrollment is a private school site turned to a summit public charter school

City of El Cerrito

Table 16

Principal Employers

Last Fiscal Year and Nine Years Ago

		2023			2014	
Business Name	Rank	Number of Employees	Percent of Total Employment (%)	Rank	Number of Employees	Percent of Total Employment (%)
Safeway Store	1	154	1.15%			
City of El Cerrito	2	142	1.06%	3	Unavailable	Unavailable
Berkeley Country Club	3	68	0.51%			
Honda of El Cerrito	4	65	0.49%	8	Unavailable	Unavailable
Fat Apple's Restaurant	5	65	0.49%	6	Unavailable	Unavailable
Marshalls	6	56	0.42%			
Shields Nursing Center	7	54	0.40%			
Barns & Noble	8	52	0.39%	1	Unavailable	Unavailable
CVS	9	50	0.37%	4	Unavailable	Unavailable
Trader Joes	10	48	0.36%			
Lucky's	10	48	0.36%	9	Unavailable	Unavailable
Bed Bath & Beyond				2	Unavailable	Unavailable
El Cerrito Royale				5	Unavailable	Unavailable
Home Depot				7	Unavailable	Unavailable
Mira Vista Golf and Country Club				10	Unavailable	Unavailable
Total Top Employers		802	5.99%			
Total Labor Force (1)		13,400				

Source: City of El Cerrito Community Development

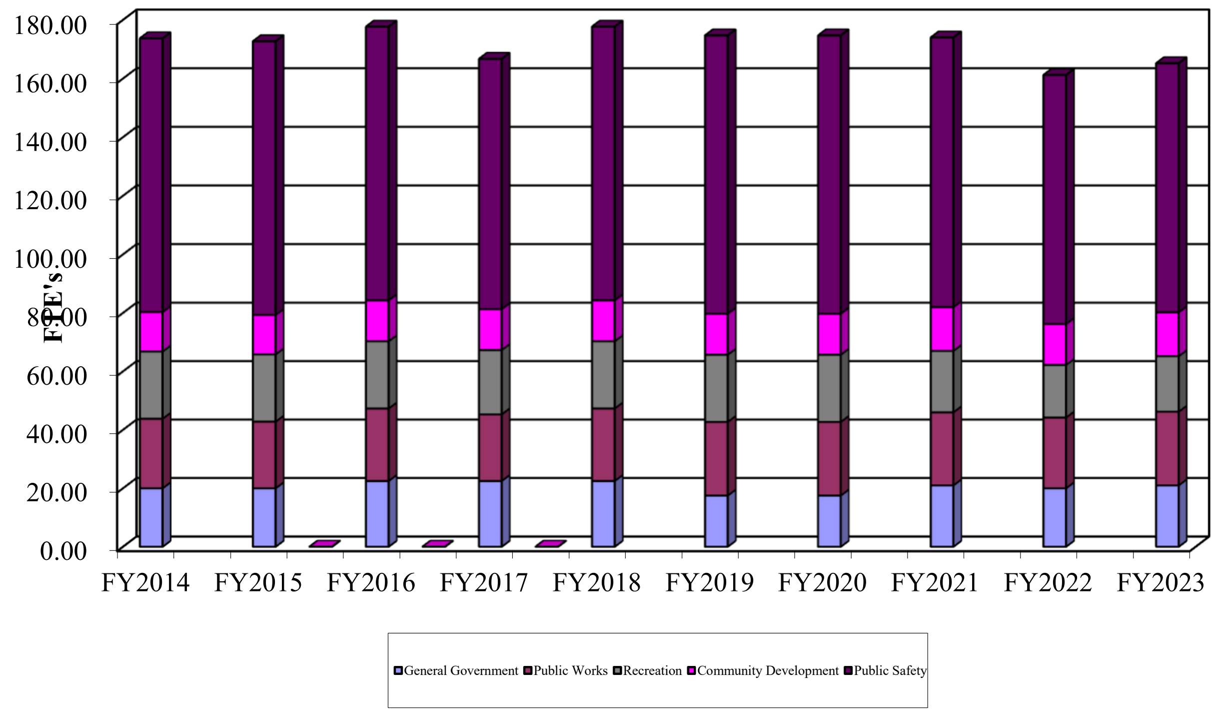
Source: 2013-14 previously published ACFR, only ranking available

(1) Total City Labor Force provided by EDD Labor Force Data

City of El Cerrito

Table 17

Full-Time Equivalent City Government Employees by Function
Last Ten Fiscal Years



	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023
Function										
General Government	20.00	20.00	22.50	22.50	22.50	17.50	17.50	21.00	20.00	21.00
Public Works	23.80	22.80	24.80	22.80	24.80	25.20	25.20	25.00	24.20	25.20
Recreation	23.00	23.00	23.00	22.00	23.00	23.00	23.00	21.00	18.00	19.00
Community Development	13.50	13.50 (a)	14.00 (a)	14.00 (a)	14.00	14.00	14.00	15.00	14.00	15.00
Public Safety	93.40	93.40	93.40	85.40	93.40	95.00	95.00	92.00	85.00	85.00
Total	173.70	172.70 (b)	177.70 (b)	166.70 (b)	177.70	174.70	174.70	174.00	161.20	165.20

Notes:
(a) Includes Environmental Services Division
(b) Amounts prior to 2014 include part time positions. 2014 and onward includes only full-time positions.

Source: City of El Cerrito Adopted Budget FY23

CITY OF EL CERRITO

Table 18

Operating Indicators by Function/ Program
Information as available - Last Ten Fiscal Years

Function/ Program	2013-14	2014-15	2015-16	2016-17	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
Community Development:										
Planning:										
Number of Permits	199	122	163	174	187	183	164	160	167	123
Building:										
Permits Issued	1,137	1,148	1,164	1,167	1,304	1,263	1,126	1,204	1,580	1,271
Annual Inspections	8,744	9,272	8,824	8,959	8,715	7,918	8,080	6,288	7,373	7,097
Public Safety:										
Fire:										
Number of Responses	2,956	3,018	3,326	3,451	3,553	3,516	3,620	3,762	4,189	4,695
Police:										
Number of Responses	25,160	33,376	23,855	25,834	26,011	26,810	22,962	24,886	18,452 *	18,276 *
Recreation:										
Recreation Administration/ Non-Departmental:										
Drop-In Sales	19	23	412	500	-	-	-	-	-	-
POS	-	-	-	-	1,210	477	360	11	404	427
Childcare Administration:										
Participants	1,482	1,510	1,259	1,351	992	896	568	271	645	844
Aquatics:										
Enrollments	5,003	4,636	4,998	5,008	5,815	6,221	4,086	615	10,480	7,561
Pass Sales	3,719	3,439	4,784	3,706	1,457	2,840	2,069	-	4,407	2,896
Facility Rentals	397	445	437	356	247	298	138	-	272	260
Drop-In Sales	30,922	30,367	31,773	34,826	3,112	27,278	21,603	-	32,711	24,911
Swim Reservations	-	-	-	-	-	-	-	48,881	2,776	NA
Pass Uses	-	-	-	-	-	-	-	-	46,108	43,002
Senior Services:										
Enrollments	1,806	1,656	1,496	1,339	1,508	2,214	3,173	892	1,465	1,596
Facility Rentals	45	20	4	32	1	5	49	-	5	22
Drop-In Sales	21,993	23,370	22,301	31,209	29,676	24,754	17,914	602	363	298
Enrollments by Day	-	-	-	-	-	-	-	-	-	2,973
Pass Uses	-	-	-	-	-	-	-	-	-	345
Adult/Community Services:										
Enrollments	1,391	1,393	2,006	2,006	1,946	2,472	2,424	574	2,472	2,544
Pass Sales	210	174	147	147	101	22	42	-	22	-
Facility Rentals	4,224	-	2,393	2,393	1,384	1,397	1,484	-	1,397	-
Drop-In Sales/POS	-	-	-	-	230	104	21	-	104	42
Enrollments by Day	-	-	-	-	-	-	-	-	3,226	3,524
Youth Services:										
Enrollments	11,538	7,535	4,653	4,696	4,591	12,161	8,429	650	5,124	7,226

* The Police Department reported reduced calls for service due to COVID as well as significant staff shortages.
** Swim Reservations only utilized during Stay at Home Orders

Source: City of El Cerrito departments

AGENDA BILL

Agenda Item No. 7.A.

Date: March 19, 2024
To: El Cerrito City Council
From: Aaron Leone, Detective Sergeant/CPC Staff Liaison, Police Department
Subject: Crime Prevention Committee Reappointments

ACTION PROPOSED

Approve a Crime Prevention Committee recommendation to reappoint James Dolgonas and George Gager to the Crime Prevention Committee for a second term, effective March 19, 2024.

BACKGROUND/ANALYSIS

James Dolgonas has submitted an application to be reappointed to the Crime Prevention Committee (CPC). Mr. Dolgonas has been a member of the CPC since November of 2017 and has regularly attended the monthly CPC Meetings. The Crime Prevention Committee members voted four yes votes and one abstention to endorse Mr. Dolgonas for another term on the CPC during the regularly scheduled meeting on March 4th, 2024. They recommend that the El Cerrito City Council members appoint Mr. Dolgonas to the committee for another term.

Geroge Gager has submitted an application to be reappointed to the Crime Prevention Committee. Mr. Gager has been a member of the CPC since April of 2020 and has regularly attended monthly CPC meetings. The Crime Prevention Committee voted unanimously to endorse Mr. Gager for another term on the CPC during the regularly scheduled meeting on March 4th, 2024. They recommend that the El Cerrito City Council members appoint Mr. Gager to the committee for another term.

If the Council approves this recommendation, the number of Committee members will be 5 out of a possible membership total of 15, as established by Resolution 2001-105.

STRATEGIC PLAN CONSIDERATIONS

This action supports the City's Strategic Plan Goal(s) of:

- *High Performing Organization; and*
- *Community Safety.*

ENVIRONMENTAL CONSIDERATIONS

This section is not applicable to this agenda item.

FINANCIAL CONSIDERATIONS
This section is not applicable to this agenda item.

LEGAL CONSIDERATIONS
This section is not applicable to this agenda item.

Reviewed by:

Karen Pinkos, City Manager

Attachments:
Application(s) on file with the City Clerk

AGENDA BILL

Agenda Item No. 7.B.

Date: March 19, 2024
To: El Cerrito City Council
From: Crystal Reams, Finance Director/City Treasurer, Finance Department
Subject: Monthly Disbursement and Check Register Report for February 2024

ACTION PROPOSED

Receive and file the Monthly Disbursement and Check Register Report for the month of February 2024.

BACKGROUND/ANALYSIS

California Government Code, Title 4. Government of Cities, Division 3, Part 3, Chapter 3, Section 41004 states, "Regularly, at least once each month, the city treasurer shall submit to the city clerk a written report and accounting of all receipts, disbursements, and fund balances. The city treasurer shall file a copy with the legislative body." In addition, the City's Comprehensive Financial Policy, Item 5.1 Accounting Standards indicates the City's accounting and financial reporting systems shall be maintained in conformance with all state and federal laws.

- Month ending February 29, 2024, reflecting 313 Accounts Payable General Warrant Nos. 88768 through 89080, 33 ACH/EFT transactions, and 568 payroll-related checks and EFTs for a grand total of $5,509,111.98

STRATEGIC PLAN CONSIDERATIONS

The City's Comprehensive Financial Policy, which includes ensuring policies, procedures, and systems represent best practices in financial management, is aligned with requirements referenced in California Government Code, Title 4, Chapter 3, Section 41004.

This action supports the City's Strategic Plan Goal(s) of:

- *High Performing Organization* by Ensure the City maintains a strong financial position and a high-preforming organization where employees feel a sense of inclusion and belonging.

ENVIRONMENTAL CONSIDERATIONS

This section is not applicable to this agenda item.

FINANCIAL CONSIDERATIONS

There is no fiscal impact associated with acceptance of the Monthly Disbursement and Check Register Report.

LEGAL CONSIDERATIONS

The City Attorney has reviewed this agenda item and found that legal considerations have been addressed.

Reviewed by:

Karen Pinkos, City Manager

Attachments:

1. Monthly Payment Register February 2024

Payment Register

From Payment Date: 2/1/2024 - To Payment Date: 2/29/2024

Number	Date	Status	Void Reason	Reconciled/ Voided	Source	Payee Name	Description	Transaction Amount
Accounts Payable - Checks								
Check								
88768	02/01/2024	Open			Accounts Payable	2-ELEVEN SHIELDS	FD SHIELDS	$978.20
88769	02/01/2024	Open			Accounts Payable	Amazon Capital Services, Inc.	ERGO SUPPLIES - WRIST PADS	$195.08
88770	02/01/2024	Open			Accounts Payable	ART P.E., JAMES E.	11600 SPA REVIEW	$320.00
88771	02/01/2024	Open			Accounts Payable	CHARGEPOINT, INC	RERC EV CHARGING STATION SVC 12/6/23 - 12/6/24	$690.00
88772	02/01/2024	Open			Accounts Payable	CHILDCARE CAREERS, LLC	FAIRMONT CHILDCARE AIDE	$3,798.16
88773	02/01/2024	Open			Accounts Payable	CINTAS CORPORATION #054 UNIFORMS	CORP YARD WEEKLY UNIFORM RENTAL	$212.16
88774	02/01/2024	Open			Accounts Payable	COMCAST	STATION 52	$291.50
88775	02/01/2024	Open			Accounts Payable	Community Conservation Centers, Inc.	MIXED PAPER + HDPE PLASTIC RECYCLING NOV 2023	$1,333.14
88776	02/01/2024	Open			Accounts Payable	CONTRA COSTA HEALTH SERVICES	ANNUAL PHARMS HEALTH PERMIT FOR 2024/2025	$1,054.00
88777	02/01/2024	Open			Accounts Payable	COPY CENTRAL	PRINTING	$232.98
88778	02/01/2024	Open			Accounts Payable	Cross Connections Emergency Services, Inc.	COMMUNICATIONS EQUIP	$286.19
88779	02/01/2024	Open			Accounts Payable	CSW-STUBER-STROEH ENGINEERING GROUP INC	DEL NORTE TOD DESIGN SERVICES	$8,177.10
88780	02/01/2024	Open			Accounts Payable	CUISON, MARIELLE	MILEAGE	$121.57
88781	02/01/2024	Open			Accounts Payable	DATA TICKET, INC.	BUILDING AND SAFETY	$400.00
88782	02/01/2024	Open			Accounts Payable	DIABLO TROPHIES & AWARDS	CITY COUNCIL SUPPLIES	$120.44
88783	02/01/2024	Open			Accounts Payable	DUNNIGAN PSYCHOLOGICAL & THREAT ASSESSMENTS	VERNARECCI PSYCH EVAL	$600.00
88784	02/01/2024	Open			Accounts Payable	EAST BAY SANITARY CO.INC.	STREET SWEEPING DEC 2023	$8,587.25
88785	02/01/2024	Open			Accounts Payable	EL CERRITO PRESCHOOL CENTER	FULL PYMT ARTS & CULTRY COMMIS MINI GRANT - MESSY ART	$1,000.00
88786	02/01/2024	Open			Accounts Payable	Enthalpy Analytical, LLC	STORMWATER SAMPLE TESTING	$631.00
88787	02/01/2024	Open			Accounts Payable	FEHR & PEERS	RICHMOND COMPLETE STREETS PROJECT	$6,283.00
88788	02/01/2024	Open			Accounts Payable	GHIRARDELLI ASSOCIATES	DEL NORTE TOD COMPLETE STREETS CONST REVIEW	$17,221.45
88789	02/01/2024	Open			Accounts Payable	Green Halo Systems Inc,	HOSTING & MAINTENANCE	$171.00
88790	02/01/2024	Open			Accounts Payable	Hdl Coren & Cone	Contract Services Property Tax: January - March 2024	$2,400.00
88791	02/01/2024	Open			Accounts Payable	HI-TECH INC.	MISC VEHICLE MAINTENANCE	$272.91
88792	02/01/2024	Open			Accounts Payable	J & O' s COMMERCIAL TIRE CENTER	DISPOSAL OF 7 ABANDONED TIRES	$38.50
88793	02/01/2024	Open			Accounts Payable	JOHN AND CLAIRE INVESTIGATIONS	SIMON BACKGROUND	$6,397.20
88794	02/01/2024	Open			Accounts Payable	JOHNSON CONTROLS SECURITY SOLUTIONS	CITY HALL ALARM SERVICE 2/1/24 - 4/30/23	$462.02
88795	02/01/2024	Open			Accounts Payable	KAISER PERMANENTE	PRE-EMPLOYMENT PHYSICALS	$2,607.00
88796	02/01/2024	Open			Accounts Payable	KNORR SYSTEMS, INC.	SODIUM HYPO	$1,829.10
88797	02/01/2024	Open			Accounts Payable	L.N. CURTIS & SONS	FD GEAR BAGS	$2,519.83
88798	02/01/2024	Open			Accounts Payable	LACK, CHRIS	OPEN CERAMICS WED DEC 2023	$245.00
88799	02/01/2024	Open			Accounts Payable	LEAF	SOPHOS LICENSING LEASE PYMT 1/15 & 2/15/24 PYMTS	$2,600.86
88800	02/01/2024	Open			Accounts Payable	LSA ASSOCIATES, INC.	PHASE 1 & 2 AND SURVEY	$10,922.50
88801	02/01/2024	Open			Accounts Payable	MUNICIPAL POOLING AUTHORITY	UNMET LIABILITY DEDUCTIBLE	$375.00
88802	02/01/2024	Open			Accounts Payable	ODP BUSINESS SOLUTIONS, LLC	MISC OFFICE SUPPLIES	$207.35
88803	02/01/2024	Open			Accounts Payable	PLACEWORKS	SAFETY ELEMENT	$3,814.80
88804	02/01/2024	Open			Accounts Payable	PREFERRED ALLIANCE, INC.	PRE-EMPLOYMENT SCREENING - FIRE DEP AIR FIGHTERS	$126.00
88805	02/01/2024	Open			Accounts Payable	SIEGFRIED ENGINEERING, INC.	ARLINGTON PARK DESIGN SERVICES	$3,647.25
88806	02/01/2024	Open			Accounts Payable	SSD ALARM	COMMUNITY CTR ALARM DEC 2023	$173.40
88807	02/01/2024	Open			Accounts Payable	ST. FRANCIS ELECTRIC	11/6/23 RECYCLING CTR DATA BRIDGE INSTALLATION	$560.00
88808	02/01/2024	Open			Accounts Payable	VERIZON WIRELESS	WIRELESS PHONES DEC2023	$7,716.37
88809	02/01/2024	Open			Accounts Payable	VSS INTERNATIONAL, INC.	FINAL INCLUDING RETENTION RELEASE	$60,822.58
88810	02/01/2024	Open			Accounts Payable	WILLDAN FINANCIAL SERVICES	FY 21/22 & FY 22/23 SB 1029 CDIAC REPORT PREP & FILING	$2,450.00
88811	02/01/2024	Open			Accounts Payable	ARCHON ENERGY SOLUTIONS	6004-MECH PERM/FURNANCE	$139.53
88812	02/01/2024	Voided	Invoice Error	02/26/2024	Accounts Payable	MANGAHIS, EMMANUEL, JOHN	VOIDED	$260.00
88813	02/01/2024	Voided	Invoice Error	02/26/2024	Accounts Payable	MANGAHIS, EMMANUEL, JOHN	VOIDED	$340.62
88814	02/01/2024	Open			Accounts Payable	CORE COMPUTING SOLUTIONS	MARCH 2024 CORE MAINTENANCE + SUPPORT	$175.15
88815	02/01/2024	Open			Accounts Payable	DELL MARKETING L.P.	LAPTOP FOR PT ANNA	$15,703.71

Payment Register

From Payment Date: 2/1/2024 - To Payment Date: 2/29/2024

Number	Date	Status	Void Reason	Reconciled/ Voided	Source	Payee Name	Description	Transaction Amount
88816	02/01/2024	Open			Accounts Payable	EVEREST PLUMBING & DRAIN	RELEASE OF BONDS JANUARY 2024 PART 2	$12,593.84
88817	02/01/2024	Open			Accounts Payable	FCO-S CONCRETE CONSTRUCTION CO	RELEASE OF BONDS JANUARY 2024 PART 2	$792.00
88818	02/01/2024	Open			Accounts Payable	KELLY'S TRUCK REPAIR	RESERVE ENGINE	$17,196.33
88819	02/01/2024	Open			Accounts Payable	Napa Recycling & Waste Service, LLC	DEC23 CURBSIDE RECYCLING PROCESSING. 308.98 TONS	$9,269.40
88820	02/01/2024	Open			Accounts Payable	PAYMENTUS CORPORATION	CREDIT CARD PROCESSING FEES	$8,799.01
88821	02/01/2024	Open			Accounts Payable	PG&E	RELEASE OF BONDS JANUARY 2024 PART 2	$9,063.19
88822	02/01/2024	Open			Accounts Payable	RICOH USA, INC	LEASE PYMT MP C307 AT CORP YARD	$3,260.74
88823	02/01/2024	Open			Accounts Payable	RINGCENTRAL, INC.	VOIP PHONE SVC FOR CITY STAFFS	$4,553.52
88824	02/01/2024	Open			Accounts Payable	RUBICON ENTERPRISES INC	SPA IRRIGATION FOR TREE AND SHRUB PLANTING (2021 SIDED	$3,977.05
88825	02/01/2024	Open			Accounts Payable	S.P. AUTOMOTIVE	TRUCK SUPPLIES: DIESEL EXHAUST FLUID	$484.88
88826	02/01/2024	Open			Accounts Payable	TERRA NOVA ENGINEERING INC	RELEASE OF BONDS JANUARY 2024 PART 2	$792.00
88827	02/01/2024	Open			Accounts Payable	TOYOTA MATERIAL HANDLING NC	CFGCU30 PM SERVICE (OIL/FILTER)	$1,190.62
88828	02/01/2024	Open			Accounts Payable	FINAU, LOTE	RELEASE OF BONDS JANUARY 2024 PART 2	$792.00
88829	02/08/2024	Open			Accounts Payable	AIR EXCHANGE, INC.	PLYMOVENT REPAIR	$3,519.32
88830	02/08/2024	Open			Accounts Payable	ALAMEDA COUNTY SHERIFF'S OFFICE	TUITION - POST SUPERVISORY COURSE - HASHIMOTOE & HERN	$1,528.00
88831	02/08/2024	Open			Accounts Payable	AMERICAN RIVER COLLEGE	TUITION - FIELD TRAINING OFFICER	$155.00
88832	02/08/2024	Open			Accounts Payable	ASBURY ENVIRONMENTAL SERVICES	MOTOR OIL RECYCLING 1/9/24	$100.00
88833	02/08/2024	Open			Accounts Payable	BADGE FRAME, INC.	NAME PLATES	$152.00
88834	02/08/2024	Open			Accounts Payable	BRIGHTVIEW LANDSCAPE SERVICES, INC.	LANDSCAPE MAINTENANCE JAN 2024	$23,118.00
88835	02/08/2024	Open			Accounts Payable	CCCSO LAW ENFORCEMENT TRAINING	MFF TRAINING	$300.00
88836	02/08/2024	Open			Accounts Payable	CERTIFIED TOWING	TOW	$520.00
88837	02/08/2024	Open			Accounts Payable	CINTAS CORPORATION #054 UNIFORMS	CORP YARD WEEKLY UNIFORM RENTAL	$212.16
88838	02/08/2024	Open			Accounts Payable	CITY OF RICHMOND	CAD FEES	$69,224.17
88839	02/08/2024	Open			Accounts Payable	COIT	FAIRMONT CLUBHOUSE - ANNUAL FLOOR CLEANING	$2,380.00
88840	02/08/2024	Open			Accounts Payable	CONCENTRA MEDICAL CENTERS	MED EXAM	$1,080.00
88841	02/08/2024	Open			Accounts Payable	CONSTABLE, MARIANNE	FELDENKRAIS JAN 2024	$60.00
88842	02/08/2024	Open			Accounts Payable	CONTRA COSTA COUNTY LIBRARY	LIBRARY TECH AND EQUIP 2024	$3,327.15
88843	02/08/2024	Open			Accounts Payable	CONTRA COSTA HEALTH SERVICES	CITY JAIL FEE	$710.00
88844	02/08/2024	Open			Accounts Payable	CORODATA SHREDDING INC.	SHREDDING	$207.43
88845	02/08/2024	Open			Accounts Payable	CPS HR Consulting	RECRUITING	$622.75
88846	02/08/2024	Open			Accounts Payable	CRIME SCENE CLEANERS, INC.	BIOHAZARD CLEAN UP BAXTER CREEK PARK 11/28/23	$1,370.00
88847	02/08/2024	Open			Accounts Payable	CROSS CONNECTIONS EMERGENCY SERVICES INC	COMMUNICATIONS	$394.43
88848	02/08/2024	Open			Accounts Payable	DICKINSON FLEET SVCS / COX AUTOMOTIVE	R3: BRAKES & REGEN	$5,076.51
88849	02/08/2024	Open			Accounts Payable	DOGFATHER K9 CONNECTIONS	K9 BOARDING	$591.00
88850	02/08/2024	Open			Accounts Payable	DON'S TIRE SERVICE, INC.	4 NEW TIRES	$1,109.96
88851	02/08/2024	Open			Accounts Payable	DUNNIGAN PSYCHOLOGICAL & THREAT ASSESSMENTS	PSYCH EVAL	$1,825.00
88852	02/08/2024	Open			Accounts Payable	EBMUD	ebmud 11/30/23 - 1/31/24	$545.46
88853	02/08/2024	Open			Accounts Payable	FEDEX	SHIPPING	$4.48
88854	02/08/2024	Open			Accounts Payable	FORENSIC SERVICES DIVISION	FORENSIC TESTING	$4,822.52
88855	02/08/2024	Open			Accounts Payable	GABRIEL, BARBARA, A.	ADULT BALLET JAN 2024	$546.00
88856	02/08/2024	Open			Accounts Payable	HILLYARD	CUSTODIAL SUPPLIES	$5,744.17
88857	02/08/2024	Open			Accounts Payable	J & O' s COMMERCIAL TIRE CENTER	DELIVERED NEW RECAP TIRE TO EC YARD	$665.26
88858	02/08/2024	Open			Accounts Payable	KENNEDY AND ASSOCIATES	TRASH LOAD REDUCTION PLAN DEVELOPMENT	$2,313.69
88859	02/08/2024	Open			Accounts Payable	LEARD, CHRISTINA	Mileage Reimbrsmnt Dec23-Jan24 and working lunch	$158.76
88860	02/08/2024	Open			Accounts Payable	LOCKED IN FIRE AND ENGINEERING, INC.	10290 SPA PLAN REVIEW	$600.00
88861	02/08/2024	Open			Accounts Payable	MOTOROLA SOLUTIONS, INC.	ENCRYPTION UPDATE	$129,087.65
88862	02/08/2024	Open			Accounts Payable	NICOLE CEA RIVERA	WOMEN'S WORKOUT JAN 2024	$378.00
88863	02/08/2024	Open			Accounts Payable	ODP BUSINESS SOLUTIONS, LLC	SUPPLIES	$292.16
88864	02/08/2024	Open			Accounts Payable	OIL CHANGERS	CAR 27 OIL CHANGE	$70.30
88865	02/08/2024	Open			Accounts Payable	OLIVER'S TOW INC.	PATROL VEHICLE 14 TOWED	$202.13

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88866	02/08/2024	Open			Accounts Payable	PASTIME HARDWARE	STA 52 THERMOSTAT	$59.52
88867	02/08/2024	Open			Accounts Payable	PINNACLE PETROLEUM INC	UNLEADED FUEL	$22,237.67
88868	02/08/2024	Open			Accounts Payable	PLANETMAGPIE	REPAIR MAILBOX. TIGHTEN ADMIN SECURITY. AD REPAIR	$4,218.75
88869	02/08/2024	Open			Accounts Payable	SAN DIEGO POLICE EQUIPMENT CO.	AMMO	$3,712.34
88870	02/08/2024	Open			Accounts Payable	Shababo, Tracey , Elise	SEWING & TEXTILE ARTS 1/8 - 1/26/24	$1,316.25
88871	02/08/2024	Open			Accounts Payable	SHAHKAR, MEHRAN	STRENGTH & BALANCE JAN 2024	$804.00
88872	02/08/2024	Open			Accounts Payable	SSP DATA PRODUCTS	MAINTAIN AND UPDATE ALL CITY FIREWALL DEVICES	$2,200.00
88873	02/08/2024	Open			Accounts Payable	STERICYCLE, INC.	HAZARDOUS WASTE	$173.65
88874	02/08/2024	Open			Accounts Payable	THE BIG TAKEOVER BAND LLC	4th of July - Advance Pymt	$1,500.00
88875	02/08/2024	Open			Accounts Payable	THE PROFESSIONAL TREE CARE CO.	FIRE FUEL REDUCTION IN HNA: REGENCY CT & QUARRY HILL GI	$17,920.00
88876	02/08/2024	Open			Accounts Payable	TWO BROTHERS POOL & SPA, INC	POOL MAINTENANCE	$3,600.00
88877	02/08/2024	Open			Accounts Payable	VULCAN INCORPORATED	STRETCH FILM FOR BALES	$1,238.07
88878	02/08/2024	Open			Accounts Payable	WILLDAN FINANCIAL SERVICES	DISCLOSURES SUCCESSOR RDA 2016 A&B	$2,403.00
88879	02/08/2024	Open			Accounts Payable	SUNRUN INSTALLATION SERVICES, INC.	6001-PHOTOVOLTAIC SYSTEM/SOLAR PANELS	$260.00
88880	02/08/2024	Open			Accounts Payable	AT&T	COPPER LAND PHONE LINE FOR CITY STAFFS	$37,089.30
88881	02/08/2024	Open			Accounts Payable	GARDA CL WEST,INC. - CO 120	ARMORED TRANSPORT SVC	$268.59
88882	02/08/2024	Open			Accounts Payable	MEYERS NAVE	GENERAL SERVICES	$392.04
88883	02/08/2024	Open			Accounts Payable	PLANCHON ROOFING	6001-REROOF	$532.85
88884	02/08/2024	Open			Accounts Payable	WEST COAST VENDING SERVICES, INC.	FOOD	$4,253.13
88885	02/08/2024	Open			Accounts Payable	EAST BAY MUNICIPAL UTILITIES DISTRICT	CHECK 200032545 DUPLICATE PAYMENT REFUND	$1,280.00
88886	02/08/2024	Open			Accounts Payable	EAST BAY POWER SYSTEMS LLC	6001-PHOTOVOLTAIC SYSTEM/SOLAR PANELS & 6003 - ELECTR	$343.84
88887	02/08/2024	Open			Accounts Payable	KOTA CONSTRUCTION LLC	6001-PHOTOVOLTAIC SYSTEM/SOLAR PANELS	$260.00
88888	02/08/2024	Open			Accounts Payable	KOTA CONSTRUCTION LLC	6001-PHOTOVOLTAIC SYSTEM/SOLAR PANELS	$260.00
88889	02/08/2024	Open			Accounts Payable	KOTA CONSTRUCTION LLC	6001-PHOTOVOLTAIC SYSTEM/SOLAR PANELS	$260.00
88890	02/08/2024	Open			Accounts Payable	RANGDOL, TENZIN	6013-BUILDING PLAN CHECK	$7,726.00
88891	02/09/2024	Open			Accounts Payable	CALPERS LONG TERM CARE PROGRAM	PER3 - CALPERS Longterm Care Ins	$39.66
88892	02/09/2024	Open			Accounts Payable	HEALTH CARE DENTAL TRUST	DEN1 - Dental 1*	$17,521.89
88893	02/09/2024	Open			Accounts Payable	IAFF LOCAL 1230	DUE4 - UNION LOCAL 1230	$5,105.24
88894	02/09/2024	Open			Accounts Payable	KAISER FOUNDATION HEALTH PLAN	K1 - Kaiser 1*	$242,291.59
88895	02/09/2024	Open			Accounts Payable	LEGALSHIELD	LEGL - PRE-PAID LEGAL SRVC	$182.40
88896	02/09/2024	Open			Accounts Payable	MUNICIPAL POOLING AUTHORITY	LIFE - Supp Life Insu Inv: 920-35858 - Feb 2024	$13,184.81
88897	02/09/2024	Open			Accounts Payable	NATIONWIDE TRUST COMPANY, FSB	FHEA - Fire Health Savings Acct	$16,625.00
88898	02/09/2024	Open			Accounts Payable	SEIU LOCAL 1021	COPE - VOLUNTARY COPE DEDUCTION*	$1,711.34
88899	02/09/2024	Open			Accounts Payable	SUTTER HEALTH PLUS	SHR - Sutter Health Plus EE Cost*	$38,573.40
88900	02/09/2024	Open			Accounts Payable	U.S. BANK - INSTITUTIONAL TRUST - W REGION	PAR - PARS - ARS 457*	$2,398.01
88901	02/12/2024	Open			Accounts Payable	GHIRARDELLI ASSOCIATES	DEL NORTE TOD COMPLETE STREETS	$2,733.84
88902	02/15/2024	Open			Accounts Payable	A PLUS TREE, INC.	CITY TREE REMOVAL C3082 ARLINGTON PARK	$3,114.00
88903	02/15/2024	Open			Accounts Payable	Amazon Capital Services, Inc.	ERGO REQ - HEADSET (PALACIOS)	$30.86
88904	02/15/2024	Open			Accounts Payable	BAY AREA NEWS GROUP EAST BAY	PUBLIC HEARINGS	$172.66
88905	02/15/2024	Open			Accounts Payable	BERTRAND, FOX, ELLIOT, OSMAN & WENZEL	PERSONNEL MATTER	$10,773.75
88906	02/15/2024	Open			Accounts Payable	BEST EQUIPMENT	FIRE EXT SERVICE	$640.06
88907	02/15/2024	Open			Accounts Payable	BIKE EAST BAY	BIKE TO WORK DAY	$2,500.00
88908	02/15/2024	Open			Accounts Payable	BLACK, MEI-YU	WATERCOLOR & ACRYLIC JAN 2024	$234.00
88909	02/15/2024	Open			Accounts Payable	BMI	BMI LICENSE 2024	$435.00
88910	02/15/2024	Open			Accounts Payable	BOUNDTREE MEDICAL LLC	MEDICAL SUPPLIES	$7,445.68
88911	02/15/2024	Open			Accounts Payable	BROWN, KRISTEN	ART & WELLNESS WORKSHOP JAN 2024	$120.00
88912	02/15/2024	Open			Accounts Payable	CHILDCARE CAREERS, LLC	FAIRMONT CHILDCARE AIDE	$2,732.40
88913	02/15/2024	Open			Accounts Payable	DELL MARKETING L.P.	COMPUTERS	$21,627.27
88914	02/15/2024	Open			Accounts Payable	DON'S TIRE SERVICE, INC.	TIRE R&R CAR 2	$181.58
88915	02/15/2024	Open			Accounts Payable	EAST BAY - LEAGUE OF CA CITIES	2024 MEMBERSHIP DUES	$300.00

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88916	02/15/2024	Open			Accounts Payable	ELENA CHANGALA	FUNDAMENTAL YOGA JAN24	$396.00
88917	02/15/2024	Open			Accounts Payable	ERGONOMIC SEATING & PRODUCTS INC.	CHAIRS FINANCE & REC ERGO	$6,061.96
88918	02/15/2024	Open			Accounts Payable	FIRE INFORMATION SUPPORT SVCS	2023 NFIRS DATA	$1,350.00
88919	02/15/2024	Open			Accounts Payable	FOLGERGRAPHICS, INC.	2024 WINTER/SPRING RECREATION GUIDE	$10,579.85
88920	02/15/2024	Open			Accounts Payable	GILMAN STREET PRESS	BUSINESS CARDS	$110.75
88921	02/15/2024	Open			Accounts Payable	IRON MOUNTAIN	DOCUMENT STORAGE	$1,049.99
88922	02/15/2024	Open			Accounts Payable	JAFFE, SCOT	OPEN CERAMICS THUR EVENING JAN 2024	$366.60
88923	02/15/2024	Open			Accounts Payable	JANES, KEVIN	EMERGENCY STARLINK TO STATION 52	$716.28
88924	02/15/2024	Open			Accounts Payable	KENNEDY, GREG, C	JAN24 PCR REVIEW	$2,000.00
88925	02/15/2024	Open			Accounts Payable	KI RESEARCH INSTITUTE	AIKIDO JAN 2024	$348.00
88926	02/15/2024	Open			Accounts Payable	KINSEY, KATHRYNE ANN	BRIDGE JAN 2024	$650.40
88927	02/15/2024	Open			Accounts Payable	KNORR SYSTEMS, INC.	CO2	$403.05
88928	02/15/2024	Open			Accounts Payable	L.N. CURTIS & SONS	FD UNIFORMS	$3,081.84
88929	02/15/2024	Open			Accounts Payable	LACK, CHRIS	WED. INTRO TO HANDBUILDING JAN24	$240.00
88930	02/15/2024	Open			Accounts Payable	LAW ENFORCEMENT INTELLIGENCE ASSOCIATION	LEIU 2024 MEMBERSHIP	$595.00
88931	02/15/2024	Open			Accounts Payable	LOCKED IN FIRE AND ENGINEERING, INC.	10290 SPA UNDERGROUND REVIEW	$300.00
88932	02/15/2024	Open			Accounts Payable	MITCHELL, BONNIE	AQUA ZUMBA JAN24	$241.50
88933	02/15/2024	Open			Accounts Payable	NERD CROSSING	ECONOMIC DEVELOPMENT WEBPAGE	$800.00
88934	02/15/2024	Open			Accounts Payable	Norge Cleaners and Alterations	DRYCLEANING 1/1 - 1/31/2024	$447.50
88935	02/15/2024	Open			Accounts Payable	ODP BUSINESS SOLUTIONS, LLC	GENERAL OFFICE SUPPLIES	$244.89
88936	02/15/2024	Open			Accounts Payable	OIL CHANGERS	OIL CHANGE CAR 36	$395.58
88937	02/15/2024	Open			Accounts Payable	PLAZA AUTO SERVICE INC	'08 CHEVY UPLANDER - BATTERY, SMOG, REDINESS DRIVING P/	$921.36
88938	02/15/2024	Open			Accounts Payable	R&S ERECTION OF RICHMOND	STA 52 APPARATUS DOORS	$841.00
88939	02/15/2024	Open			Accounts Payable	RICHMOND ELKS LODGE	LAW ENFORCEMENT APPRECIATION DINNER	$175.00
88940	02/15/2024	Open			Accounts Payable	RILE, KATHRYN	OPEN CERAMICS & POTTERY ON THE WHEEL JAN24	$1,022.40
88941	02/15/2024	Open			Accounts Payable	ROADPOST USA, INC.	FD SATELLITE PHONES	$133.90
88942	02/15/2024	Open			Accounts Payable	SALMON-ZHU, LESLIE	STRATEGIC PLAN COMMUNITY ENGAGEMENT	$4,000.00
88943	02/15/2024	Open			Accounts Payable	SESAC, INC.	SESAC LICENSE 1/1 - 12/31/24	$1,159.00
88944	02/15/2024	Open			Accounts Payable	SPEAKWRITE LLC	TRANSCRIPTION	$41.78
88945	02/15/2024	Open			Accounts Payable	STANTEC CONSULTING SERVICES, INC. (SCSI)	PLANNING STAFFING ASSISTANCE	$812.00
88946	02/15/2024	Open			Accounts Payable	STERICYCLE, INC.	MEDICAL WASTE	$775.59
88947	02/15/2024	Open			Accounts Payable	TARGET SOLUTIONS LEARNING, LLC	TARGET SOLUTIONS 2024	$2,880.00
88948	02/15/2024	Open			Accounts Payable	TECH FINANCE CO., LLC	ANNUAL ADVANCE PYMT	$26,738.33
88949	02/15/2024	Open			Accounts Payable	TERRYBERRY	EMPLOYEE RECOGNITIION PINS	$2,195.92
88950	02/15/2024	Open			Accounts Payable	THOMSON REUTERS/BARCLAYS	2024 PC/VC BOOKS	$952.56
88951	02/15/2024	Open			Accounts Payable	UNIVERSAL BUILDING SERVICE	JAN24 JANITORIAL SERVICES - RECYCLING CTR	$6,001.00
88952	02/15/2024	Open			Accounts Payable	VALLEJO FIRE EXTING SVC, INC.	HYDRO TEST	$395.89
88953	02/15/2024	Open			Accounts Payable	WILDLAND RESOURCE MANAGEMENT INC.	HEF 2024 DUES	$5,500.00
88954	02/15/2024	Open			Accounts Payable	BAILEY, STEPHEN , J.	REAL PROPERTY TAX REBATE FO 6640 HILL STREET	$3,360.00
88955	02/15/2024	Open			Accounts Payable	COLEMAN, CLAIRE	CSMFO CONF REGISTRATION, AIR, LODGING, TRANSPORT, MEI	$1,724.03
88956	02/15/2024	Open			Accounts Payable	EBMUD	EBMUD 11/30/23 - 2/1/24	$4,121.28
88957	02/15/2024	Open			Accounts Payable	ENERGY CONSERVATION OPTIONS (ECO)	RETENTION RELEASE	$3,044.37
88958	02/15/2024	Open			Accounts Payable	FUJIWARA, PATTY	MATERIALS FEES & OPEN CERAMICS MON EVENING JAN24	$786.40
88959	02/15/2024	Open			Accounts Payable	JONES, HIROMI	HATHA YOGA JAN 2024	$540.00
88960	02/15/2024	Open			Accounts Payable	KEL-AIRE	HVAC SERVICE CALL 12/20/23 MADERA CLUBHOUSE	$1,212.44
88961	02/15/2024	Open			Accounts Payable	KITTELSON & ASSOCIATES INC	2023 LRSP 12/1 - 12/31/23	$6,676.56
88962	02/15/2024	Open			Accounts Payable	REAMS, CRYSTAL	CSMFO CONF 2024 - AIR, LODGING, TRANSPORT	$1,543.62
88963	02/15/2024	Open			Accounts Payable	Teto's Catering	EMPLOYEE APPRECIATION DINNER CATERING	$6,198.50
88964	02/15/2024	Open			Accounts Payable	TRB AND ASSOCIATES, INC.	PLAN REVIEW SVCS 12/1/23 - 12/31/23	$812.50
88965	02/15/2024	Open			Accounts Payable	VSS INTERNATIONAL, INC.	2023 SLURRY SEAL PROJECT	$9,180.00

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88966	02/15/2024	Open			Accounts Payable	ZOON ENGINEERING, INC.	ARLINGTON PARK IMPROVEMENTS	$3,473.20
88967	02/23/2024	Open			Accounts Payable	CALPERS LONG TERM CARE PROGRAM	PER3 - CALPERS Longterm Care Ins	$39.66
88968	02/23/2024	Open			Accounts Payable	EL CERRITO FIRE DEPT MGMT GRP	MGT1 - FIRE DEPT MGMT GROUP	$50.00
88969	02/23/2024	Open			Accounts Payable	EL CERRITO PUBLIC SFTY EE MGMT	MGT2 - SAFETY EMPLYEE MGMT GROUP	$708.00
88970	02/23/2024	Open			Accounts Payable	FIRE ASSOCIATION	DUE2 - FIRE ASSN DUES	$480.00
88971	02/23/2024	Open			Accounts Payable	LIFE INSURANCE OF NORTH AMERICA	ACCD - Accidental Death & Dismembermt	$69.50
88972	02/23/2024	Open			Accounts Payable	POLICE ASSN.	DUE1 - POLICE ASSN DUES	$5,442.39
88973	02/23/2024	Open			Accounts Payable	PRO FIREFIGHTERS ASSN DUES	DUE3 - EC PRO FIREFIGHTERS DUES	$270.00
88974	02/23/2024	Open			Accounts Payable	SEIU LOCAL 1021	COPE - VOLUNTARY COPE DEDUCTION*	$1,918.33
88975	02/23/2024	Open			Accounts Payable	U.S. BANK - INSTITUTIONAL TRUST - W REGION	PAR - PARS - ARS 457*	$2,631.63
88976	02/22/2024	Open			Accounts Payable	A PLUS TREE, INC.	ROUTINE PUBLIC TREE MAINTENANCE	$40,338.00
88977	02/22/2024	Open			Accounts Payable	Amazon Capital Services, Inc.	CORP YARD SUPPLIES - 1 GALLON LIQUID HAND SOAP	$1,547.33
88978	02/22/2024	Open			Accounts Payable	AMERIGAS PROPANE INC	PROPANE FOR FORKLIFTS 1/17/24	$742.84
88979	02/22/2024	Open			Accounts Payable	ARATA EQUIPMENT COMPANY	HARNESS ASSY. PROXY RELAY	$405.07
88980	02/22/2024	Open			Accounts Payable	ARMOUR PETROLEUM SVC & EQUIPT	UST VISUAL INSPECTION ON 2/1/24	$877.40
88981	02/22/2024	Open			Accounts Payable	ARROW GLASS COMPANY	LIBRARY FRONT DOOR - GLASS REPAIR, MATERIAL & LABOR	$862.60
88982	02/22/2024	Open			Accounts Payable	ASBURY ENVIRONMENTAL SERVICES	USED MOTOR OIL RECYCLING 1/23/24	$100.00
88983	02/22/2024	Open			Accounts Payable	ATCO Pest Control	COMMUNITY CENTER PEST CONTROL SVC FEB 2024	$375.00
88984	02/22/2024	Open			Accounts Payable	BADGE FRAME, INC.	AWARDS	$331.23
88985	02/22/2024	Open			Accounts Payable	BATTALION ONE FIRE PROTECTION	ANNUAL SPRINKLER + FIRE HYDRANT INSPECTIONS	$1,760.00
88986	02/22/2024	Open			Accounts Payable	BERKHEIMER LABOR RELATIONS, LLC	MOU AND LABOR CONTRACTS 1ST QTR 2024	$9,250.00
88987	02/22/2024	Open			Accounts Payable	BOCANEGRA , VIVIAN	CCC SHERIFF ACADEMY LUNCH & MILEAGE REIMBURSEMENTS	$841.57
88988	02/22/2024	Open			Accounts Payable	CASCADIA CONSULTING GROUP, INC.	DEC-JAN CAAP UPDATES	$6,541.25
88989	02/22/2024	Open			Accounts Payable	CHAVAN & ASSOCIATES, LLP	PROG BILLING 1 PLANNING PHASE 2022/23 FINANCIAL & COM	$16,050.00
88990	02/22/2024	Open			Accounts Payable	CHILDCARE CAREERS, LLC	FAIRMONT CHILDCARE AIDE	$7,290.40
88991	02/22/2024	Open			Accounts Payable	CINTAS CORPORATION #054 UNIFORMS	CORP YARD UNIFORMS WEEKLY RENTALS MAY 2023 PAST DUE	$777.52
88992	02/22/2024	Open			Accounts Payable	CITY OF FAIRFIELD	RANGE FEES	$1,704.00
88993	02/22/2024	Open			Accounts Payable	CITY OF RICHMOND	CAD FEES	$69,224.17
88994	02/22/2024	Open			Accounts Payable	CIVICPLUS, LLC	WEBSITE POLICE HOME PAGE 3/28/24-3/27/25	$10,937.83
88995	02/22/2024	Open			Accounts Payable	CUISON, MARIELLE	MILEAGE REIMBURSEMENT	$74.77
88996	02/22/2024	Open			Accounts Payable	DICKINSON FLEET SVCS / COX AUTOMOTIVE	C3: FAULTY TEMP/TURBO SENSOR REPLACEMENT	$1,260.32
88997	02/22/2024	Open			Accounts Payable	EAST BAY SANITARY CO.INC.	STREET SWEEPING JAN 2024 (YEARLY RATE INCREASED 3.8%)	$8,913.57
88998	02/22/2024	Open			Accounts Payable	FASTENAL COMPANY	GLOVES + ABSORBANT - RERC & CORP YARD	$816.53
88999	02/22/2024	Open			Accounts Payable	GOLDEN BEAR TRANSFER STATION	SWEEP SPOILS 1/5/24, 3.67 TONS	$501.54
89000	02/22/2024	Open			Accounts Payable	HONEY BUCKET	CENTRAL PARK SVC 2/6/24 - 3/4/24	$221.05
89001	02/22/2024	Open			Accounts Payable	JADSON SOUZA DE JESUS	CAPOEIRA ADULT & YOUTH JAN-FEB24	$1,914.75
89002	02/22/2024	Open			Accounts Payable	KENNEDY AND ASSOCIATES	MRP COMPLIANCE STORMWATE ORDINANCE REVISION	$463.93
89003	02/22/2024	Open			Accounts Payable	KREISBERG LAW FIRM	LEGAL SERVICES 01.2024	$319.50
89004	02/22/2024	Open			Accounts Payable	KS STATEBANK	2023 CHEVROLET TAHOE SPECIAL SERVICE VEHICLES WITH UP	$4,907.41
89005	02/22/2024	Open			Accounts Payable	MEYERS NAVE	ADMINISTRATION	$27,463.42
89006	02/22/2024	Open			Accounts Payable	Napa Recycling & Waste Service, LLC	DEC2023 CURBSIDE RECYCLING PROC, BAL DUE FROM UNDERS	$25,993.85
89007	02/22/2024	Open			Accounts Payable	NEW IMAGE LANDSCAPE COMPANY	LANDSCAPE MAINTENANCE NOV 2023	$6,583.00
89008	02/22/2024	Open			Accounts Payable	ODP BUSINESS SOLUTIONS, LLC	CORP YARD OFFICE SUPPLIES	$297.89
89009	02/22/2024	Open			Accounts Payable	OLIVERO PLUMBING	SHOWERS, WOMEN'S LOCKER ROOM	$1,570.96
89010	02/22/2024	Open			Accounts Payable	PORTILLO, JOANNA	CCC SHERIFF ACADEMY LUNCH & MILEAGE REIMBURSEMENTS	$826.69
89011	02/22/2024	Open			Accounts Payable	R3 CONSULTING GROUP	OUTSOURCING REPORT	$1,350.00
89012	02/22/2024	Open			Accounts Payable	RAFTELIS	CITY COUNCIL WORKSHOP BUDGET	$12,500.00
89013	02/22/2024	Open			Accounts Payable	RAMOS, STEPHANIE, R	ZUMBA JAN 2024	$4,158.15
89014	02/22/2024	Open			Accounts Payable	REM, INC.	SVC PROG 3X YEAR TRASH CAPTURE DEVICES. NO FUEL SURCH	$9,996.00
89015	02/22/2024	Open			Accounts Payable	ROADSAFE TRAFFIC SYSTEMS, INC.	RAINWEAR & SAFETY VESTS FOR RECYCLING CENTER	$1,323.43

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89016	02/22/2024	Open			Accounts Payable	RUBICON ENTERPRISES INC	LANDSCAPE MAINTENANCE JAN 2024	$14,276.86
89017	02/22/2024	Open			Accounts Payable	RUIZ, JOE	XFIT YOUTH & ADULT JAN 2024	$960.60
89018	02/22/2024	Open			Accounts Payable	S.P. AUTOMOTIVE	TRUCK SUPPLIES	$894.88
89019	02/22/2024	Open			Accounts Payable	SSD ALARM	COMMUNITY CENTER BURGLAR/FIRE ALARM MAR 2024	$721.13
89020	02/22/2024	Open			Accounts Payable	ST. FRANCIS ELECTRIC	TS & SL MAINTENANCE JANUARY ROUTINE	$10,288.65
89021	02/22/2024	Open			Accounts Payable	Tripepi Smith and Associates , Inc	MONTHLY COMMUNICATION SUPPORT	$5,342.00
89022	02/22/2024	Open			Accounts Payable	VERMONT SYSTEMS, INC.	CLOUD HOSTING SVCS JAN 2024	$1,253.75
89023	02/22/2024	Open			Accounts Payable	WESTERN STATES OIL COMPANY , TOM LOPES , DISTRIBUTING INC	RENEWAL DIESEL DEC-JAN	$32,110.92
89024	02/22/2024	Open			Accounts Payable	ZAMBRANO, JUAN	BOOTS - STEEL TOE BOOTS ALLOWANCE REIMBURSEMENT	$169.02
89025	02/22/2024	Open			Accounts Payable	AVILA PROJECT MANAGEMENT	COMMUNITY CENTER PARKING LOT	$827.50
89026	02/22/2024	Open			Accounts Payable	BAY ALARM COMPANY	CORP YARD ALARM SVC 3/1/24 - 5/31/24	$1,157.67
89027	02/22/2024	Open			Accounts Payable	BRANDON, DANIEL	COMMUNITY CENTER SOUND SYSTEM INSTALLATION	$2,140.00
89028	02/22/2024	Open			Accounts Payable	CA POLICE CHIEFS ASSOCIATION	WLLE - REGISTRATION FEE EARLY BIRD	$2,100.00
89029	02/22/2024	Open			Accounts Payable	CHANNEL LUMBER CO.	FD TRAINING SUPPLIES	$1,793.52
89030	02/22/2024	Open			Accounts Payable	COREY JOHN MASON	4TH OF JULY FEB2024 PYMT	$1,000.00
89031	02/22/2024	Open			Accounts Payable	DON'S TIRE SERVICE, INC.	R & R TIRE CAR 9	$947.70
89032	02/22/2024	Open			Accounts Payable	LAVERA WILSON	MASEP BOOKS THAT S2 2024 INV#1 (1/10-2/14/24)	$828.00
89033	02/22/2024	Open			Accounts Payable	MACK5	LIBRARY CONSTRUCTION AND COST ASSISTANCE	$2,585.00
89034	02/22/2024	Open			Accounts Payable	OIL CHANGERS	OIL CHANGE CAR 41	$316.44
89035	02/22/2024	Open			Accounts Payable	PLAZA AUTO SERVICE INC	'05 FORD RANGER, BODY CNTRL MODULE, TURN SIGNAL, HORI	$3,787.02
89036	02/22/2024	Open			Accounts Payable	RINGCENTRAL, INC.	VOIP PHONE SVC FOR CITY STAFFS	$2,276.68
89037	02/22/2024	Open			Accounts Payable	ROSTAD, KIKI	CLAY WITH KIKI JAN-FEB 2024	$720.00
89038	02/22/2024	Open			Accounts Payable	ROTARY CLUB OF EL CERRITO	ROTARY CLUB DUES KP FY 23/24 1Q	$945.00
89039	02/22/2024	Open			Accounts Payable	SHANNON LAYER POLYGRAPH	POLYGRAPHS	$650.00
89040	02/22/2024	Open			Accounts Payable	SHI INTERNATIONAL CORP	NESSUS PROFESSIONAL SECURITY AUDIT SOFTWARE	$3,012.04
89041	02/22/2024	Open			Accounts Payable	STAPLES BUSINESS CREDIT	OFFICE SUPPLIES & STANDING DESK	$271.06
89042	02/22/2024	Open			Accounts Payable	STATE OF CA DEPT OF JUSTICE	FINGER PRINTING	$1,087.00
89043	02/22/2024	Open			Accounts Payable	STERICYCLE, INC.	SHREDDING	$81.79
89044	02/22/2024	Open			Accounts Payable	UNIVERSAL BUILDING SERVICE	LIBRARY CUSTODIAL SVC JAN 2024	$1,016.00
89045	02/29/2024	Open			Accounts Payable	Amazon Capital Services, Inc.	SMOKE MACHINE PARTS	$177.26
89046	02/29/2024	Open			Accounts Payable	ANCHOR ENGINEERING,, INC.	DEL NORTE TOD COMPLETE STREETS	$4,995.00
89047	02/29/2024	Open			Accounts Payable	ASBURY ENVIRONMENTAL SERVICES	USED MOTOR OIL RECYCLING: 2/6/24 LOAD	$100.00
89048	02/29/2024	Open			Accounts Payable	AVILA PROJECT MANAGEMENT	2022 SLURRY SEAL	$8,547.50
89049	02/29/2024	Open			Accounts Payable	BARG COFFIN LEWIS & TRAPP, LLP	LEGAL FEES RE: MONSTANTO CASE	$615.00
89050	02/29/2024	Open			Accounts Payable	BEST EQUIPMENT	CORP YARD & MAINTENANCE TRUCK FIRE EXTINGUISHER INSP	$1,419.58
89051	02/29/2024	Open			Accounts Payable	CINTAS CORPORATION #054 UNIFORMS	UNIFORM ITEMS RECYCLING STAFF:CORY,ABEL,LUIS,FRANCISC	$2,067.47
89052	02/29/2024	Open			Accounts Payable	CISCO SYSTEMS CAPITAL CORP	FIRST OF THREE ANNUAL FINANCING FOR NETWORK EQUIPME	$11,298.22
89053	02/29/2024	Open			Accounts Payable	COMCAST	STATION 52	$291.50
89054	02/29/2024	Open			Accounts Payable	Contra Costa Transportation Au	FY23-24 STREET LIGHT DATA & SVCS	$10,000.00
89055	02/29/2024	Open			Accounts Payable	CORE COMPUTING SOLUTIONS	ENCORE USER MAINTEANCE & SUPPORT APR 2024	$175.15
89056	02/29/2024	Open			Accounts Payable	CORODATA SHREDDING INC.	SHREDDING	$223.79
89057	02/29/2024	Open			Accounts Payable	CRIME SCENE CLEANERS, INC.	DECON CAR 5	$130.00
89058	02/29/2024	Open			Accounts Payable	DON'S TIRE SERVICE, INC.	R & R TIRE CAR 7	$181.58
89059	02/29/2024	Open			Accounts Payable	DUVALL CONSTRUCTION	RELEASE OF BONDS FEB 2024	$792.00
89060	02/29/2024	Open			Accounts Payable	EAST BAY BLUE PRINT & SUPPLY CO.	HP SERVICE AUG 2023	$390.38
89061	02/29/2024	Open			Accounts Payable	EBMUD	EBMUD 12/4/23 - 2/9/24	$2,519.20
89062	02/29/2024	Open			Accounts Payable	FASTSIGNS OAKLAND, FASTSIGNS	HNA WAYFINDING PROJECT	$7,499.39
89063	02/29/2024	Open			Accounts Payable	HONEYWELL INTERNATIONAL, INC.	CITY SATELLITE PHONES	$225.00
89064	02/29/2024	Open			Accounts Payable	KEL-AIRE	LIBRARY HVAC MAINTENACE PM SVC JAN 2024	$356.67
89065	02/29/2024	Open			Accounts Payable	L.N. CURTIS & SONS	VELCRO NAME STRIPS FOR VEST CARRIERS	$764.13

Payment Register

From Payment Date: 2/1/2024 - To Payment Date: 2/29/2024

Number	Date	Status	Void Reason	Reconciled/ Voided	Source	Payee Name	Description	Transaction Amount
89066	02/29/2024	Open			Accounts Payable	LOCKED IN FIRE AND ENGINEERING, INC.	10290 SPA ALARM	$1,800.00
89067	02/29/2024	Open			Accounts Payable	MEYERS NAVE	GENERAL SERVICES	$901.69
89068	02/29/2024	Open			Accounts Payable	ODP BUSINESS SOLUTIONS, LLC	SUPPLIES	$67.15
89069	02/29/2024	Open			Accounts Payable	PASTIME HARDWARE	STATION SUPPLIES	$6.60
89070	02/29/2024	Open			Accounts Payable	PLANETMAGPIE	FIX ACTIVE DIRECTLY SYNC WITH AZURE	$5,400.00
89071	02/29/2024	Open			Accounts Payable	S.P. AUTOMOTIVE	TRUCK SUPPLIES: DIESEL EXHST FLUID, HYDROLIC FLUID, GREA:	$839.81
89072	02/29/2024	Open			Accounts Payable	SIEGFRIED ENGINEERING, INC.	ARLINGTON PARK IMPROVEMENTS	$2,919.57
89073	02/29/2024	Open			Accounts Payable	STREAMLINE BUILDERS	PROGRESS PYMT #2	$82,509.70
89074	02/29/2024	Open			Accounts Payable	UNIVERSAL BUILDING SERVICE	BUILDING SUPPLIES	$803.24
89075	02/29/2024	Open			Accounts Payable	WATERSHED INC.	RAINGEAR FOR 2 RECYCLING DRIVE AND 7 MAINTENANCE WO	$7,370.58
89076	02/29/2024	Open			Accounts Payable	LEWIS, ADAM	6014 DEMOLITION (CHRGD TWICE IN ERROR)	$366.00
89077	02/29/2024	Open			Accounts Payable	PRO ROOTER	RELEASE OF BONDS FEB 2024	$792.00
89078	02/29/2024	Open			Accounts Payable	SUNPOWER CORPORATION	6001 PHOTOVOLTAIC SYSTEM/SOLAR PANELS, 6003-50 175 AN	$340.62
89079	02/29/2024	Open			Accounts Payable	SUNPOWER CORPORATION	6001-PHOTOVOLTAIC SYSTEM/SOLAR PANELS	$260.00
89080	02/29/2024	Open			Accounts Payable	WARD, HENRY	RELEASE OF BONDS FEB 2024	$792.00
TOTAL CHECKS					**313 Transactions**			**$1,692,390.69**

Accounts Payable EFTs

Number	Date	Status	Void Reason	Reconciled/ Voided	Source	Payee Name	Description	Transaction Amount
2681	02/06/2024	Open			Accounts Payable	PG&E	PG&E 12/2/23 - 1/2/24	$27,497.59
2682	02/07/2024	Open			Accounts Payable	CalPERS (CA Public Employees' Retirement System)	CALPERS UAL PAYMENT FOR FEBRUARY 2024	$351,890.50
2683	02/07/2024	Open			Accounts Payable	CalPERS (CA Public Employees' Retirement System)	CALPERS UAL PAYMENT FOR FEBRUARY 2024	$158,073.33
2684	02/07/2024	Open			Accounts Payable	CalPERS (CA Public Employees' Retirement System)	CALPERS UAL PAYMENT FOR FEBRUARY 2024	$1,414.83
2685	02/07/2024	Open			Accounts Payable	CalPERS (CA Public Employees' Retirement System)	CALPERS UAL PAYMENT FOR FEBRUARY 2024	$570.42
2704	02/12/2024	Open			Accounts Payable	KATZ, JUDY	SENIOR FITNESS JAN 2024	$288.00
2706	02/09/2024	Open			Accounts Payable	EDD - PAYROLL TAX DEPOSIT	CA - CA Tax	$41,897.65
2707	02/09/2024	Open			Accounts Payable	IRS	FED - Fed Tax*	$170,790.02
2708	02/09/2024	Open			Accounts Payable	MIssionSquare (name chg 03-2021 formerly ICMA)	ICM1 - ICMA-457 #300530 FLAT DOLLAR*	$58,935.89
2709	02/09/2024	Open			Accounts Payable	P E R S	PE1% - PERS SEIU*	$188,765.58
2710	02/13/2024	Open			Accounts Payable	EDD - CA Employment Development Dept	BENEFIT CHANGES FROM 10/1 - 12/31/23	$5,426.00
2711	02/23/2024	Open			Accounts Payable	EDD - PAYROLL TAX DEPOSIT	CA - CA Tax	$44,009.21
2712	02/23/2024	Open			Accounts Payable	IRS	FED - Fed Tax*	$179,699.69
2713	02/23/2024	Open			Accounts Payable	MIssionSquare (name chg 03-2021 formerly ICMA)	ICM1 - ICMA-457 #300530 FLAT DOLLAR*	$55,283.51
2714	02/23/2024	Open			Accounts Payable	P E R S	PE CM PEPRA - PERS CM PEPRA*	$196,830.68
2715	02/23/2024	Open			Accounts Payable	U.S. BANK	RDA-Successor Debt Payment 2016A AND B TTE. US Bank_030:	$1,009,745.00
2716	02/23/2024	Open			Accounts Payable	U.S. BANK	RDA-Successor Debt Payment 2016A AND B TTE .US Bank_030:	$51,651.46
2717	02/21/2024	Open			Accounts Payable	PITNEY BOWES PURCHASE POWER	PURCHASE POWER POSTAGE MONTHLY PYMT	$2,000.00
2718	02/27/2024	Open			Accounts Payable	PG&E	PG&E 1/3/24 - 2/1/24	$22,963.30
2719	02/26/2024	Open			Accounts Payable	PG&E	PG&E 1/2/24 - 1/31/24	$25,538.22
2720	02/26/2024	Open			Accounts Payable	U.S. BANK - CORPORATE PAYMENT SYS	CALCARD FEB2024 PAYMENT	$77,332.90
2728	02/29/2024	Open			Accounts Payable	FIRST DATA MERCHANT SERVICES INC	MERCHANT FEE EXPENSE - FEB24	$373.37
2729	02/29/2024	Open			Accounts Payable	FIRST DATA MERCHANT SERVICES INC	MERCHANT FEE EXPENSE - FEB24	$411.37
2730	02/29/2024	Open			Accounts Payable	FIRST DATA MERCHANT SERVICES INC	MERCHANT FEE EXPENSE - FEB24	$839.60
2731	02/29/2024	Open			Accounts Payable	FIRST DATA MERCHANT SERVICES INC	MERCHANT FEE EXPENSE - FEB24	$40.09
2732	02/29/2024	Open			Accounts Payable	FIRST DATA MERCHANT SERVICES INC	MERCHANT FEE EXPENSE - FEB24	$115.15
2733	02/29/2024	Open			Accounts Payable	FIRST DATA MERCHANT SERVICES INC	MERCHANT FEE EXPENSE - FEB24	$118.42
2734	02/29/2024	Open			Accounts Payable	AMEX/AMERICAN EXPRESS	MERCHANT FEE EXPENSE - FEB24	$55.03
2735	02/29/2024	Open			Accounts Payable	CLOVER	MERCHANT FEE EXPENSE - FEB24	$15.90
2736	02/29/2024	Open			Accounts Payable	AUTHORIZE.NET	MERCHANT FEE EXPENSE - FEB24	$54.70
2737	02/29/2024	Open			Accounts Payable	CARDCONNECT	MERCHANT FEE EXPENSE - FEB24	$6,866.04
2738	02/29/2024	Open			Accounts Payable	CARDCONNECT	MERCHANT FEE EXPENSE - FEB24	$2,073.45

Payment Register

From Payment Date: 2/1/2024 - To Payment Date: 2/29/2024

Number	Date	Status	Void Reason	Reconciled/ Voided	Source	Payee Name	Description	Transaction Amount
2739	02/29/2024	Open			Accounts Payable	CARDCONNECT	MERCHANT FEE EXPENSE - FEB24	$4,463.59
Type EFT Totals:					**33 Transactions**			**$2,686,030.49**

ACCOUNTS PAYABLE	Checks & EFT's	Status	Count	Transaction Amount
		Total Checks	313	$1,691,790.07
		Total EFT's	33	$2,686,030.49
		Voided	2	$600.62
		Total	348	$4,378,421.18

PAYROLL	All	Status	Count	Transaction Amount
		Total Checks	109	$93,860.90
		Voided Checks	2	$2,050.29
		Total EFT's	457	$1,034,779.61
		Total	568	$1,130,690.80

GRAND TOTAL	Count	Transaction Amount
	916	$5,509,111.98

AGENDA BILL

Agenda Item No. 7.C.

Date: March 19, 2024
To: El Cerrito City Council
From: Diego Romero, Associate Planner; Aissia Ashoori, Housing-Economic Development Manager; Sean Moss, Planning Manager, Community Development Department
Subject: Annual Progress Report for the General Plan & Housing Element

ACTION PROPOSED

Receive and file the attached 2023 Annual Progress Report on the General Plan and Housing Element.

BACKGROUND

Government Code Section 65400(b) requires that an annual General Plan progress report be provided to the local legislative body, the Governor's Office of Planning and Research (OPR), and the Department of Housing and Community Development (HCD). The purpose of the report is to discuss the City's progress in implementing its General Plan, meeting its share of regional housing needs, and removing governmental constraints to the maintenance, improvement and development of housing. The Planning Commission reviewed the progress report at their February 21 meeting and recommended that the City Council receive and staff file the report with OPR and HCD.

ANALYSIS

The attached report covers the period from January 1, 2023 to December 31, 2023, and reports on the progress the City made in 2023 toward achieving each policy identified in the General Plan. The Housing Element is one of the seven required elements, or topics, of the General Plan. HCD provides specific tables for jurisdictions to use for reporting on the progress of Housing Element implementation. The 2023 Housing Element Progress Report is included as Attachment 2. After the City Council's review, the report will be forwarded to OPR and HCD. The following two sections highlight important achievements of the City that further General Plan goals and policies. Each activity often advances and integrates multiple goals. The reports provide more details about these activities and the goals they advance.

<u>General Plan Highlights</u>

In 2023, the City continued to process development applications for the El Cerrito Plaza Transit Oriented Development (TOD) project located on the existing surface parking lots of the El Cerrito Plaza BART station. In 2023, the City processed the El Cerrito Plaza TOD master plan application which proposes a total of 743 new residential units (47% of which will be below market rate units), approximately 2,100 square-feet of commercial ground-floor retail, an approximately 0.5-acre community open space plaza along Fairmount Avenue, an opportunity for a new 20,000 square foot public library, and connectivity improvements to the existing Ohlone Greenway for pedestrians and bicyclists of all ability levels. As part of this project, the Design Review Board provided advisory comments on one proposed building within the project. This proposed 70-unit multifamily residential building at 515 Richmond Street was given ministerial approval on April 3, 2023. On January 17, 2024, a joint body of the Planning Commission and Design Review Board provided advisory comments on the proposed master plan. The TOD also secured significant grant funds in 2023, including $20,000,000 from HCD's Infill Infrastructure Grant-Catalyst Program. The El Cerrito Plaza Transit Oriented Development presents an unparalleled opportunity to implement a significant amount of General Plan goals. As noted in the progress report, the El Cerrito Plaza TOD project and associated multi-modal transportation improvements advance numerous General Plan goals related to land use, community design, housing, and transportation.

In 2023, the City also began developing a new Climate Action and Adaptation Plan update (CAAP) to achieve ambitious greenhouse gas emissions reduction targets, with the citywide goal of achieving carbon neutrality by 2045. The CAAP will include strategies and actions to reduce greenhouse gas emissions, increase resilience and prepare for climate impact. In late 2023, the City entered into a contract to procure renewable diesel fuel for City vehicles, which estimates a 65-75% reduction in CO_2 emissions in addition to reductions in fine particles, nitrogen oxides, hydrocarbons, carbon monoxide, and polyaromatic hydrocarbons as compared to petroleum-based diesel.

The City is collaborating with the Contra Costa Transportation Authority in a Countywide Smart Signals Project to upgrade traffic signal and communication systems at 328 intersections within Contra Costa County, 7 of which are in El Cerrito. This will provide an interconnected Advanced Traffic Management System (ATMS) with the ability to monitor traffic conditions in real-time, safely and efficiently manage incidents, and share information between agencies and the public. The City also concluded their involvement in BART's Berkeley El Cerrito Corridor Access Plan (BECCAP), upon its completion in 2023. Development of the BECCAP, was a collaborative effort between BART and the cities along its R-line (Richmond line) to identify station access strategies for communities served by the El Cerrito Plaza, North Berkeley, Downtown Berkeley, and Ashby BART stations before approximately 2,500 mixed-income apartments are built at the three stations. The proposed development will change how BART riders in the surrounding communities access the stations. The goal of the plan is to develop strategies that equitably distribute investments in walking, rolling, biking, riding transit, driving, and parking.

In 2023 the City was able to use proceeds from Measure H to fix several deficiencies in recreational facilities including resurfacing the activity pool at the El Cerrito Swim Center, and renovating the Arlington Clubhouse and four picnic sites which is expected to be completed in the spring of 2024. In 2023, the City was returned to sponsoring and increasing the number of special events including the world One 4th of July Festival at Cerrito Vista Park, Holiday Pancake Breakfast, Senior Resources Fair, blood drives, and new events such as adult line dances and Play Like a Girl+, which promoted female participation in sports and recreation.

Housing Element Highlights
In 2023, the City completed several efforts to produce, protect and preserve the City's housing stock. Some of these key initiatives are described further below. While this list is not exhaustive, it is intended to focus on implementation efforts that will advance through the 6th Cycle Housing Element between 2023-31. The 6th Cycle Housing Element was adopted by the City Council on August 15, 2023, and certified by the Department of Housing and Community Development on August 22, 2023. Funding to support the Housing Element update was secured through grants from HCD's Local Early Action Planning (LEAP) Grant and ABAG/MTC Regional Early Action (REAP) Program.

On February 3, 2023, the Office of the Governor and HCD announced that El Cerrito earned the State's Prohousing Designation. El Cerrito was one of ten jurisdictions in the State recognized for its commitment to policies that increase housing supply, such as accelerating production, promoting equitable and sustainable zoning and land use. As a result, the City was eligible to apply for grant funding through HCD's Prohousing Incentive Pilot (PIP) Program. On May 9, 2023, the City received an award of $620,000 to support the production of new affordable housing opportunities.

BRIDGE Housing received its final funding commitment from the California Debt Limit Allocation Committee (CDLAC) in December 2023 for the Mayfair Affordable project. Currently, the project is expected to receive its building permit in April 2024, to close construction financing in May, and to break ground in June. The project is targeted for completion in Spring 2026 and will deliver 69 units of affordable housing adjacent to the El Cerrito del Norte BART Station.

In 2023, the City completed an inventory of wood-frame target story (sometimes called "soft-story") multi-unit buildings with three or more units through a grant from the Federal Emergency Management Agency and the Governor's Office or Emergency Services under the Hazard Mitigation Grant Program. This grant funded an analysis of potential at-risk residential buildings and provided the City with data to inform future policy direction in consideration with the needs of residents and property owners. This program aims to reduce risks to human life, structures and infrastructure in the event of a powerful earthquake.

STRATEGIC PLAN CONSIDERATIONS
This action supports the City's Strategic Plan Goal(s) of:

- *High Performing Organization; and*
- *Community Safety; and*
- *Livability and Belonging; and*
- *Infrastructure and Amenities; and*
- *Environmental Sustainability.*

ENVIRONMENTAL CONSIDERATIONS
Preparation and submission of this report is not a project pursuant to the California Environmental Quality Act and is therefore not subject to environmental review. All required environmental review of projects identified in the report will be conducted prior to commencing each project.

FINANCIAL CONSIDERATIONS
Expenditures for projects and efforts identified in these reports are evaluated on an ongoing basis through the City's budget process.

LEGAL CONSIDERATIONS
The City Attorney has reviewed this agenda bill and the attached reports.

Reviewed by:

Karen E Pinkos

Karen Pinkos, City Manager

Attachments:
1. 2023 General Plan Progress Report
2. 2023 Housing Element Progress Report

THE CITY OF
EL CERRITO

Annual Progress Report on the General Plan 2023

March 2024

City of El Cerrito
Community Development Department
10890 San Pablo Avenue
El Cerrito, CA 94530

INTRODUCTION

As required by Government Code Section 65400, each local jurisdiction (city council or board of supervisors) must submit an annual progress report to the Governor's Office of Planning and Research (OPR), and the Department of Housing and Community Development (HCD) on the implementation status of the jurisdiction's *General Plan*. The annual report must also include discussion on the City's progress in providing its required share of affordable housing pursuant to Government Code Section 65584 and its efforts to remove governmental constraints for the maintenance, improvement and development of affordable housing per Section 65583.c(3) of the California Government Code.

Each jurisdiction's Annual Progress Report (APR) must be submitted to HCD and OPR by April 1 of each year, covering the previous calendar year. This General Plan Annual Progress Report covers the period from January 1, 2023 to December 31, 2023.

The purpose for the Annual Progress Report is to assess how the *General Plan* is being implemented in accordance with adopted goals, policies and implementation measures; identify any necessary adjustments or modifications to the *General Plan* as a means to improve local implementation; provide a clear correlation between land use decisions that have been made during the 12-month reporting period and the goals, policies and implementation measures contained in the *General Plan*; and, to provide information regarding local agency progress in meeting its share of regional housing needs.

The City's *Strategic Plan* identifies updating the *General Plan* to reflect and address current community needs as strategy within the goal of *Livability and Belonging*. The current *General Plan* was adopted in 1999. The prior *General Plan* was adopted in 1975.

BACKGROUND

On August 30, 1999, the El Cerrito City Council adopted the City's current *General Plan*. The *General Plan* contains four chapters: Community Development and Design, Transportation and Circulation, Public Facilities and Services, and Resources and Hazards. The state-required elements (land use, circulation, housing, conservation, open space, safety, and noise) as well as one county-required element (growth management) are contained within these chapters. The State allows the combining of elements or the addition of new elements as long as the required elements are present.

The *General Plan* is intended to be the City's vision for achieving balanced residential, commercial, and civic uses within the city. The process of preparing the *General Plan* took place in 1998 and 1999 as the City embarked on a program to bring its 1975 General Plan up to date so that it could better meet future challenges. The process resulted in the following ten key principles designed to improve the quality of development and the long-term fiscal health of the City so that it can remain an attractive place to live and work:

1. No major changes in land-use patterns are expected to occur.
2. Emphasis will be on quality of development.
3. Incentives, if used, will have clear criteria and limits.
4. Emphasis will be on impacts of development, not on the type of development itself.

5. Increased residential development, where allowed, must be done with care in order to enhance neighborhoods.
6. New development in the San Pablo Avenue Corridor will be encouraged to take place in mixed-use activity centers that may extend up selected perpendicular streets in order to allow a more pedestrian friendly environment.
7. The preservation and enhancement of natural features – trees, creeks, natural open space areas – and historical features will be a high priority for the City.
8. The City should have distinct destination areas, including commercial areas, a civic center and community meeting places.
9. Development should contribute to the fiscal health of the City while minimizing adverse impacts.
10. Access should be improved by balancing automobile use with improved transit, bicycle, and pedestrian opportunities.

The *General Plan* sets forth the City's policies regarding the types and locations of future land uses and activities. It describes the desired character and quality of development as well as the process for how development should proceed.

While the *General Plan* can address many City issues, factors beyond El Cerrito's control have significant influence over its land use and development patterns, including the following:

- Market forces play an important role in determining what types of uses are economically feasible and, therefore, built.
- Land use and transportation decisions in other cities and counties, and by state and regional agencies, affect El Cerrito.
- Our system of property rights places certain limitations on what cities can do in prescribing future land uses.
- California environmental law requires that we designate land uses in accordance with available infrastructure capacity (streets, sewer, water, natural resources, etc.).
- State laws that require housing development and limit the ability to restrict development or impose certain requirements.

Thus, in creating the current *General Plan*, El Cerrito went through a process that ascertained the community's values for future land uses and activities, and balanced these values with market factors, city revenues, environmental constraints, and private property rights. An updated *General Plan* will respond to how these factors have changed over time.

The El Cerrito General Plan reflects the aspirations and values of El Cerrito's residents and their elected representatives. The City Council, Planning Commission and staff use the Plan in considering land use and planning-related decisions. City staff uses the Plan on a day-to-day basis to administer and regulate land use and development activity. Citizens can use the Plan to understand the City's approach to regulating development, protecting resources, and upholding community values.

In order to continue to make progress on the principles listed above regarding the San Pablo Avenue Corridor and improved access, the City Council adopted the *San Pablo Avenue Specific Plan, Complete Streets Plan, and a General Plan amendment* in 2014 and updated the *San Pablo Avenue Specific Plan* in 2022. The Specific Plan required an amendment to the *General Plan*. Consistent with the policies of the *General Plan*, the *San Pablo Avenue Specific Plan* articulates a vision for the future of San Pablo Avenue, identified improvements, and adopted context-sensitive regulations for the San Pablo corridor. The Plan created a framework for transforming the Avenue into a multimodal corridor that functions, not just as a thoroughfare, but as a place that provides a multitude of opportunities for living, working and community life.

GENERAL PLAN ADOPTION AND AMENDMENTS

1. Adoption Dates of Mandatory General Plan Elements

General Plan Element	**Latest Adoption**
Land Use	1999
Circulation	1999
Housing	2023
Open Space	1999
Conservation	1999
Safety	1999
Noise	1999

2. List of General Plan Amendments

- 2013 Growth Management Element Update.
- 2014 amendments to enable adoption of the *San Pablo Avenue Specific Plan*, including amendments to *Chapter 2: Strategic Approach*, *Chapter 4: Community Development and Design*, *Chapter 5: Transportation and Circulation* and amendments to the General Plan land use map.
- 2023-2031 Housing Element.

GENERAL PLAN UPDATES

<u>Safety Element</u>

In accordance with various state laws, including SB 1035 and SB 379, which require that the *Safety Element* be updated every eight years, the City is currently updating its *Safety Element*. In fall of 2023 the City commenced a process to update the *Safety Element*. Adoption of updated *Safety Element* is expected in the spring of 2025.

<u>Overall General Plan Update</u>

The City's Strategic Plan states that updating the *General Plan* to reflect and address current community values is a priority. Funding for a *General Plan* update has not yet been identified or secured.

GENERAL PLAN IMPLEMENTATION

Chapter 4: Community Development and Design

Land Use

Goal LU1: A high-quality residential character within El Cerrito.

The City continued to implement the 2008 Zoning Ordinance and *the San Pablo Avenue Specific Plan*, which promote a high-quality of development. In 2023, the City issued 1,562 building permits, took in 2,215 building permit applications, conducted 7,398 building inspections, and 227 rental housing inspections. It also reviewed 169 planning entitlements.

Goal LU2: A land use pattern and mix of uses that contribute to the financial health and stability of the community.

The City continued to implement the *San Pablo Avenue Specific Plan* and processed several land use applications in the Specific Plan area that represented a range of land uses, including a preschool and mixed use project. This included six Tier I Design Review applications that improved the façades, added signs and generally improved storefronts of many new and existing businesses. In 2023, three new applications (EL Cerrito Plaza TOD master plan, 921 Kearney, and 10167 San Pablo Ave.) were submitted to the City for new multifamily development projects, which propose 816 new dwelling units.

An update to the *San Pablo Avenue Specific Plan* and a *Supplemental Environmental Impact Report* were adopted in December 2022 to allow for additional development capacity.

New developments often entail a transfer of property and are reassessed both at transfer and upon development and contribute substantially higher property taxes to the City than the previous uses, as well as providing both opportunities for new businesses (for properties containing commercial and/or live-work space) and new customers and pedestrian-traffic for existing commercial properties and businesses.

In 2022, the City used grant funding, including SB2 funds, to assist in the preparation of program *Supplemental Environmental Impact Report (SEIR)* for the *San Pablo Avenue Specific Plan* update, which was certified in December 2022. In 2023, the City also used a *Local Early Action Planning (LEAP)* from the California Department of Housing and Community Development grant to help fund the City's Housing Element update. The City's Housing Element update was adopted by the City Council and certified by the State in the summer of 2023. These updates will allow for continued development pursuant to the Specific Plan, building on the plan's success, to date.

Goal LU3: A development pattern that enhances a strong sense of community.

Implementation of the *San Pablo Avenue Specific Plan* continued to move forward. In 2023, the City continued to process development applications for the El Cerrito Plaza Transit Oriented Development (TOD) project located on the existing surface parking lots of the El Cerrito Plaza BART station. In 2023, the Design Review Board provided advisory comments on one proposed building within the project. This proposed 70-unit multifamily residential building at 515 Richmond Street was given ministerial approval on April 3, 2023, pursuant to the streamlined ministerial process created by Senate Bill 35.

The City continued to process the application for the master plan for the remainder of the site. The El Cerrito Plaza TOD project proposes a total of 743 new residential units, 47% of which will be below market rate units, approximately 2,100 square-feet of commercial ground-floor retail, 446 automobile parking spaces, an approximately 0.5-acre community open space plaza along Fairmount Avenue, and connectivity improvements to the existing Ohlone Greenway for pedestrians and bicyclists of all ability levels. This project includes the potential for a new City Library which would help enhance the sense of place of the downtown node. In addition, the vision of the master plan is to create a mixed-income, mixed-use transit-oriented community that serves as a central downtown node for existing and future residents, patrons, businesses, customers, commuters, and visitors.

The City is also currently reviewing the building permit application for BRIDGE Affordable Housing at Mayfair and the 67 unit building is expected to break ground in Summer.

Goal LU4: A safe, attractive, and interesting community

The City continued to implement community policing to promote public safety.

The City's building projects, both large and small were subject to a vigorous review and inspection process.

The City's Arts and Culture Commission continued to promote efforts to support public art in the community, including considering the incorporation of public art into new public bike parking areas.

New development participates in the City's 1% for Art program with new art installations recently completed at the Mayfair project adjacent to del Norte BART and a mural being installed on the facade of a freeway facing self storage facility currently under construction.

Goal LU5: A land use pattern and types of development that support alternatives for the movement of people, goods, and ideas.

The City continued implementation of *San Pablo Avenue Specific Plan* which aims for development that contributes to walkability and is located in transit rich areas. The City's Transportation Impact Fee (TIF), which was adopted in 2019 (see discussion under Goal GM4) applies to new development and contributes funding and leverages outside funding toward building and improving the City's bicycle and pedestrian network.

The City continuously seeks funding and develops projects for improvements identified in the Active Transportation Plan, which promotes transportation modes that are alternatives to the automobile. Numerous Active Transportation Plan projects are being pursued in conjunction with the El Cerrito Plaza TOD discussed above. Notably, the El Cerrito del Norte TOD Complete Streets Improvement Project, which implements key elements of both the *Specific Plan* and *Active Transportation Plan*, is slated to begin construction in spring 2024. This project is intended to support and catalyze Transit Oriented Development (TOD) and create a safe and comfortable environment that balances the needs of all street users, to improve pedestrian and bicyclist safety and access to housing and the del Norte BART Station, to encourage mode-shift to walking, biking and taking transit, and to support economic development in Uptown El Cerrito by creating a “sense of place”.

As mentioned previously, in 2023, the City continued to process development applications for the El Cerrito Plaza TOD project located on the existing surface parking lots of the El Cerrito Plaza BART station. This project incorporates connectivity improvements to the existing Ohlone Greenway for pedestrians and bicyclists of all ability levels. This project will encourage existing and future residents to consider and use alternative modes of transportation.

Goal LU6: Development patterns that promote energy efficiency, conservation of natural resources, and use of renewable rather than nonrenewable resources.

The City continued to implement the Zoning Ordinance, adopted in 2008, and the *San Pablo Avenue Specific Plan*, adopted in 2014, and updated in 2022. The Specific Plan puts a focus on more intense development within the Plan area and specifically near the City’s two BART stations. By focusing development near existing public transportation infrastructure, the *San Pablo Avenue Specific Plan* aims to achieve mode shift, reduce dependence on automobile trips and increasing public transportation, bicycle and pedestrian trips. Additionally, in updating the *San Pablo Avenue Specific Plan* in 2022, the City now requires residential projects of 5 units or more located in the Specific Plan Area to only use electricity, with limited exceptions for natural gas use, which will help transition buildings to run on 100% renewable energy as the energy grid transitions to a higher levels of renewable energy.

The City continued to implement the *Climate Action Plan* which identifies encouraging higher-density, transit-oriented development and improving pedestrian and bicycle infrastructure to reduce overall vehicle miles traveled and resource conservation measures to achieve greater energy and water efficiency as methods to achieve the City’s greenhouse gas reduction targets. The City also continued to monitor and evaluate energy use in the organization’s operations to identify opportunities to reduce usage, greenhouse gas emissions, and costs. In 2022, the City issued an RFP for the preparation of an update to the City’s *Climate Action Plan*. In 2023, the City began developing the *Climate Action and Adaptation Plan (CAAP)* to achieve more ambitious targets, with the citywide goal of achieving carbon neutrality by 2045. The *CAAP* will include strategies and actions to reduce greenhouse gas emissions, increase resilience and prepare for climate impacts. In late 2023, the City entered into a contract to procure renewable diesel fuel for City vehicles, which estimates a 65-75% reduction in CO2 emissions in addition to reductions in fine particles, nitrogen oxides, hydrocarbons, carbon monoxide, and polyaromatic hydrocarbons as compared to petroleum-based diesel.

The City continued to implement the *California Green Building Standards Code*, which requires high levels of energy efficiency in new construction.

In 2023, the City continued to implement a property transfer tax and offered a rebate program for qualifying energy and water conservation measures and for seismic upgrades. In 2023, 28 properties utilized this rebate.

As discussed above, the City continued to process development applications for the El Cerrito Plaza TOD project, which proposes to add 743 total units (including 53% market rate & 47% below market rate units) adjacent to a major transit station, providing sustainable transportation options for new residents consistent with the City's climate action goals.

Community Design

Goal CD1: A city organized and designed with an overall attractive, positive image and "sense of place."

The City continued to implement the *San Pablo Avenue Specific Plan* which promotes high-quality development along San Pablo Avenue in order to promote vibrant public spaces and enhance the sense of place. The *Specific Plan* also requires the provision of publicly accessible open space in larger projects, or payment of an in-lieu fee for the City to invest in open space. Development of new open spaces along San Pablo Avenue will further enhance the attractiveness and sense of place along the City's primary mixed use corridor.

The El Cerrito Plaza TOD project proposes approximately 22,000 square feet of new public open space area which primarily consists of a proposed new 20,700 square foot public plaza immediately south of a potential 20,000 square foot public library. The proposed plaza and potential library present an opportunity to have a 21st century library with a full complement of contemporary services that would serve as a destination and anchor El Cerrito's downtown, in proximity to other amenities and services. The City's *Strategic Plan* identifies creating a downtown community hub anchored by the Plaza Transit Oriented Development and a new library as a key strategy supporting the *Strategic Plan* goal of Livability and Belonging.

Goal CD2: A city with attractive, safe, and functional streets, parking areas, and pedestrian walkways.

In 2023, the City continued to implement the *El Cerrito Active Transportation Plan*. The plan provides a blueprint for continuing the City's investment in improving safety and providing facilities and infrastructure for bicyclists and pedestrians, based on the changing demands and standards as well as the current goals of the City.

The City has also continued implementation of the *Green Infrastructure Plan*, approved by the El Cerrito City Council in 2019, to add stormwater facilities to public spaces while making streets more attractive for pedestrians and cyclists. In 2021, construction was completed on the San Pablo Avenue Green Stormwater Spine Project, which was included in the *Urban Greening Plan*.

As noted above, in 2022, the design of the El Cerrito del Norte TOD Complete Streets Improvement Project, which implements key elements of both the *Specific Plan* and *Active Transportation Plan*, was substantially completed, and construction is anticipated to begin in March 2024. Improvements to be constructed as part of the project consist of enhanced and new protected crosswalks, new context-sensitive bikeways, bus boarding islands, circulation improvements, and various streetscape enhancements.

Projects within the Specific Plan area are also required to improve their sidewalk frontages. The Mayfair development, near the del Norte BART station, which is nearly complete also adds a public pedestrian "mew" or walkway which cuts through the block from San Pablo Avenue to Kearney Street.

Goal CD3: A city with attractive landscaping of public and private properties, open space, and public gathering spaces.

The Design Review Board continued to review new landscaping plans on private properties within the Specific Plan area. The *Specific Plan* continued to require the provision of publicly accessible, privately maintained open space or the payment of an in-lieu fee to create new open spaces and enhance existing open spaces.

As mentioned previously the El Cerrito Plaza TOD project proposes approximately 22,000 square feet of new public open space area which primarily consists of a proposed new 20,700 square foot public plaza. The plaza would function as a park and include paved gathering space, possible play areas, and stormwater treatment planters, along with a variety of benches, pathways, trees and landscaping. The potential public library also presents the opportunity to offer both expanded and new programs including adult, teen and children's areas, multipurpose rooms, community meeting spaces, enhanced services and technologies, and emergency response capabilities such as providing clean air, warming, cooling, and electronics charging in the event of extreme weather and other emergencies.

Goal CD4: Well designed buildings that are compatible with their surroundings.

The City continued to implement the design review process pursuant to the Zoning Ordinance and the *San Pablo Avenue Specific Plan* to ensure that new development is well-designed.

Through advisory reviews for the El Cerrito Plaza TOD project, the Planning Commission and the Design Review Board continued to ensure that the El Cerrito Plaza TOD project would be a well-designed asset for the community.

Goal CD5: A design process that achieves design objectives while being efficient and allowing for flexibility.

The City continued to utilize the design review process to achieve the *General Plan* goals above. Design review in the City of El Cerrito is intended to encourage high-quality design, well-crafted and maintained buildings and landscaping, the use of higher-quality building materials, and attention to the design and execution of building details and amenities in both public and private projects. The *San Pablo Avenue Specific Plan's* Tier IV Design Review process is intended to provide flexibility for projects that do not comply with all development standards in the *Specific Plan*. Additionally, the *Specific Pla*n also allows administrative approval waivers to specified development standards. The *San Pablo Avenue Specific Plan* update, adopted in December 2022 revised and clarified the Tier IV Design Review and waivers processes to improve flexibility.

Goal CD6: An urban form that sustains a vital commercial community to meet the diverse needs of the local and regional population.

The City continued to implement the *San Pablo Avenue Specific Plan*. It encourages mixed use development including commercial uses in addition to intensified residential uses along San Pablo Avenue. The plan strives to create a range of residential unit types which will provide diverse housing types along the Avenue. The new residents of these units will help support successful commercial businesses along San Pablo Avenue and contribute to more vitality in the commercial nodes along San Pablo Avenue.

Housing

See attachment for Housing Element annual report.

Growth Management

Goal GM1: A coordinated regional and sub-regional planning system that provides better service and less congestion for residents of El Cerrito.

City staff continued to serve on the West Contra Costa Transportation Advisory Committee (WCCTAC), Technical Advisory Committee and Contra Costa Transportation Authority (CCTA), Technical Coordinating Committee on planning and funding efforts for regional transportation improvements in Contra Costa County. City staff provided input on various planning studies for the region including: AC Transit's *Realign,* a systemwide evaluation and restructuring of the agency's existing bus service network prompted by the pandemic's effect on travel patterns; and, the next phase of the San Pablo Avenue Multimodal Corridor Study, which will be led by CCTA and focus on public outreach and engagement around potential Bus Rapid Transit (BRT) and/or other transit priority features on San Pablo Avenue.

The City is collaborating with the CCTA in a Countywide Smart Signals Project to upgrade traffic signal and communication systems at 328 intersections within Contra Costa County, 7 of which are in El Cerrito. Implementation of the planned Intelligent Transportation System (ITS) elements will unify Contra Costa County's signal technology and communication systems to optimize traffic flow. It will provide an interconnected Advanced Traffic Management System (ATMS) with the ability to monitor traffic conditions in real-time, safely and efficiently manage incidents, and share information between agencies and the public.

City staff concluded their involvement in BART's *Berkeley El Cerrito Corridor Access Plan (BECCAP)*, upon its completion in 2023. Development of the *BECCAP*, was a collaborative effort between BART and the cities along its R-line to identify station access strategies for communities served by the El Cerrito Plaza, North Berkeley, Downtown Berkeley, and Ashby BART stations before 2,500 mixed-income apartments are built on the three parking lots. The proposed development will change how BART riders in the surrounding communities get to and from the stations. The goal of the plan is to develop strategies that equitably distribute investments in walking, rolling, biking, riding transit, driving, and parking.

Caltrans is planning to repave State Route 123 (San Pablo Avenue between Cutting Blvd and the Alameda County line and Cutting Boulevard between San Pablo Ave and I-80) within El Cerrito and City staff are currently collaborating with Caltrans staff to include new and upgraded pedestrian crosswalks and safety features as part of the project, which is principally a pavement maintenance and rehabilitation project. However, Caltrans' policy, consistent with the state's Complete Street Act, identifies routine maintenance projects as an opportunity to better accommodate the needs of all road users. The project is in the development and design stage now and Caltrans staff anticipates construction will start in 2026 and conclude in 2027.

Finally, the City executed a grant pass-through agreement with BART to receive up to $10 million from the State's Transit and Intercity Rail Capital Program (TIRCP) to plan, develop, and implement on-street parking management and complete street upgrades that support the El Cerrito Plaza TOD project. In 2022, BART applied for and received approximately $49 million in TIRCP funding for transportation infrastructure that supports station access and transit-oriented development on BART land around East Bay BART stations. Approximately $24 million is allocated to the El Cerrito Plaza station with $10 million supporting the above-mentioned access strategies, and the remaining $14 million supporting infrastructure on BART property such as the BART rider parking garage and bus transit center. Since parking management and complete street upgrades are primarily within City right-of-way, the City is best suited to lead implementation of these projects, in the manner of a typical street improvement project.

Goal GM2: Compliance with applicable level of service standards.

The City, through the CEQA review process, continued to ensure that new development meets the level of service standards in the *General Plan* and *San Pablo Avenue Specific Plan*.

The City continued to implement the *San Pablo Avenue Specific Plan*. The Plan adopted new service standards for streets within the plan area. These service standards are in greater compliance with the City's complete streets goals.

City staff collaborated with other public agencies in Contra Costa County on the update to the CCTA Growth Management Program to implement SB743. This state legislation changed CEQA evaluation methods for transportation from level of service (LOS) to vehicle miles traveled (VMT). The CCTA, with input from local and sub-regional agencies, developed a countywide evaluation method and recommended VMT significance criteria, and is now working on a mitigation framework. In November 2021 consistent with this guidance, the City adopted VMT thresholds of significance and local criteria for purposes of analyzing transportation impacts under CEQA.

Goal GM3: Timely review of projects that are heavy traffic generators.

All development projects processed by the City are evaluated against and comply with applicable service standards. All applications, regardless of traffic generation, are processed in a timely fashion.

Goal GM4: Effective community-wide programs to reduce traffic impacts of new projects.

City staff developed and the City Council adopted the El Cerrito Transportation Impact Fee (TIF) Program in 2019 to ensure new development pays its fair share of the transportation improvements needed to accommodate growth in El Cerrito. In Fiscal Year 2022-23, the City collected approximately $91,148 in fees for the TIF Program. The list of potential capital improvements eligible for funding with the TIF is based on prior planning studies completed to support the City's growth and the impact of that growth on the transportation system, as well as to support the City's Climate Action and Active Transportation goals. The focus of these improvements is to connect El Cerrito residents to employment and activity centers and major transit facilities within the City and in neighboring jurisdictions. These improvements focus on San Pablo Avenue, the City's primary transportation corridor serving all modes. More specifically, the TIF project list is a selection of projects from the following City-Council adopted plans: *San Pablo Avenue Specific Plan*, *Active Transportation Plan*, and *Ohlone Greenway Master Plan*.

Goal GM5: An effective system of providing urban services.

The City continued to offer a high-level of services to residents and the City continued to work with other agencies (such as the Stege Sanitary District) to ensure that services are provided effectively.

Chapter 5: Transportation and Circulation

Goal T1: A transportation system that allows safe and efficient travel by a variety of modes and promotes the use of alternatives to the single-occupant vehicle.

In 2023, the City continued implementation of the El Cerrito *Active Transportation Plan (ATP)*. The *ATP* provides a blueprint for continuing the City's investment in improving traffic safety and providing facilities and infrastructure for bicyclists and pedestrians, based on the changing demands and standards as well as the current goals of the City.

The City also continued to implement the *San Pablo Avenue Specific Plan*, specifically the Complete Streets component to encourage all modes of transportation and creates opportunities to maximize mode shift away from auto use and towards transit use, walking and biking.

These efforts included developing multi-modal projects in several areas of town as described below.

- El Cerrito del Norte TOD Complete Streets Improvements - completing design and bidding of the El Cerrito del Norte TOD Complete Streets Improvements Project, which consists of access, safety and circulation improvements for bicyclists, pedestrians, transit riders, and motorists to support the El Cerrito del Norte BART Station and transit-oriented development in the San Pablo Avenue Uptown district. The project limits span several streets including San Pablo Avenue from Ohlone Greenway near the northern city limit to Potrero Avenue, Eastshore Boulevard from Potrero Avenue to San Pablo Avenue, Hill Street from San Pablo Avenue to Liberty Street, Cutting Boulevard from I-80 to Key Boulevard, and Knott Avenue from San Pablo Avenue to Key Boulevard. The project is expected to begin construction in early 2024.

- Richmond Street Complete Streets Project – securing $8 million in federal funding to improve pedestrian safety and accessibility along the entire length of Richmond Street to connect El Cerrito's residential neighborhoods, schools, civic and recreational destinations, and commercial districts to the El Cerrito Plaza BART Station. Project elements include high-visibility crosswalk markings, rectangular rapid flashing beacons (RRFBs), safety lighting, and red curb daylighting at intersections to enhance visibility and safety of pedestrians; teardrop median striping, a raised intersection, and more street trees to further calm speed of vehicles and beautify the area; and installing curb ramps, replacing non-conforming sidewalks, and rehabilitating the pavement to meet current standards for ADA compliance.
- In February 2023, the City executed a Cooperative Agreement between the City of El Cerrito (City) and the Alameda-Contra Costa Transit District (AC Transit) for Design, Construction, Operations and Maintenance of the Rapid Corridors Project. The project will improve the transit signal priority (TSP) system along San Pablo Avenue as well as Telegraph Avenue and West Grand/Grand Avenues in the cities of Albany, Berkeley, El Cerrito, Emeryville, Oakland, Richmond, and San Pablo. In addition, the project will update signal timing coordination and, together with the TSP system, will provide more efficient transit operations.

In May 2023, the City continued its support of the regional "Bike to Work Day" initiative, a regional effort to increase bicycling. In 2023, 278 cyclists were counted, either passing through or stopping to check out the City's "Energizer Station" at El Cerrito Plaza BART Station.

The El Cerrito Plaza TOD project will feature a variety of transportation system improvements in the area surrounding the El Cerrito Plaza station which will help to make alternative modes of travel more efficient and safer for the users of this system. These improvements include a Class IV separated bikeway along the project's Central Avenue frontage. The project also proposes to narrow Fairmount Ave. by removing the existing center median and converting the existing angled parking along the north side of the street to parallel parking, this will provide additional space to be allocated to the Project's public open space. The existing one-way busway on the east side of the station is proposed to be removed and the west side busway is proposed to be reconfigured from one-way to two-way travel. This reconfiguration will allow for Eight bus bays to be provided along the new busway and three pedestrian crosswalks, and it allows for additional capacity for future bus service increases.

The City continues to monitor opportunities to add bike-sharing and other "micro-mobility' infrastructure and programs to support alternatives to the single-occupant vehicle.

Goal T2: A land use pattern that encourages walking, bicycling, and public transit use.

The City continued to implement the *San Pablo Avenue Specific Plan* which includes a *Complete Streets Plan*. It serves to implement contemporary land use planning strategies near transit and amenities and thereby encourages walking, biking and public transit use. Those strategies include increased heights, lower parking minimums, a flexible approach to mixed-use development, and complete streets guidelines to accommodate all modes of transportation on San Pablo Avenue specifically prioritizing pedestrians and public transit along this corridor.

In 2023, the City continued to process development applications for the El Cerrito Plaza TOD project located on the existing surface parking lots of the El Cerrito Plaza BART station. This project will feature connectivity improvements to the existing Ohlone Greenway for pedestrians and bicyclists of all ability levels. This project will encourage existing and future residents to consider and use alternative modes of transportation. The El Cerrito Plaza TOD project will total of 743 new residential units directly adjacent to the El Cerrito Plaza BART Station which will encourage the future residents to consider using Public Transit.

Goal T3: A transportation system that maintains and improves the livability of the City.

The City continued to implement the *San Pablo Avenue Specific Plan* which includes a *Complete Streets Plan*. The *Complete Streets Plan* includes facilities along San Pablo Avenue that will enhance the usability for pedestrians, transit riders and bicyclists.

The City continued to implement the *Urban Greening Plan*, which identifies strategies for creating a greener, more environmentally sustainable and livable city. Key objectives and strategies include Greener Gateways to reinforce community identity and sense of place that improve and highlight natural elements and Green Streets to continue to invest in making the public right-of-way more sustainable by reducing impervious surfaces, accommodating additional modes of transportation, adding landscaping, and creating streets that are safe, comfortable and attractive for everyone. In 2021, construction was completed on the San Pablo Avenue Green Stormwater Spine Project, which was included in the *Urban Greening Plan*.

Goal T4: A minimum amount of land used for parking and minimal parking intrusion in neighborhoods.

The City continued to implement the *San Pablo Avenue Specific Plan*. The Plan adopted new parking standards for both commercial and residential development. It generally reduced parking requirements within the plan area, while ensuring that adequate parking is provided. Further reductions of parking require preparation of a parking study and may require enhanced transportation demand management, e.g. measures beyond those which are already required in the *Specific Plan*. In addition, *Assembly Bill 2097* was signed into law in 2023, it now prohibits a public agency from imposing any minimum parking requirement on any residential, commercial, or other development project that is located within 1/2 mile of a major transit stop.

Additionally, in 2023, the City continued to implement the revised development standards for Accessory Dwelling Units (ADUs) which do not require off-street parking. These standards allow for the development of additional housing units without requiring further land in residential areas to be used for parking. In 2023, the City's Planning Division reviewed 48 applications for ADUs.

As part of BART's planned Transit-Oriented Development (TOD) project at the El Cerrito Plaza BART Station, BART staff, in collaboration with City staff, finalized the *Berkeley-El Cerrito Corridor Access Plan (BECCAP)*. Enabled by state law, the TOD project addresses city, state, and regional goals to provide new housing near transit, build new public spaces, and encourage alternatives to driving alone. Because the TOD development will not replace all existing rider parking spaces, the *BECCAP* identified multimodal access strategies at the El Cerrito Plaza BART station, which include new bicycle and pedestrian linkages; new and enhanced existing bus service; and a new on-street parking management program around the El Cerrito Plaza BART station to maintain station access for those who don't have alternatives to driving and parking.

The *BECCAP's* on-street parking management concept study proposed several key features, including the use of pricing and a modern permit management system to make it easy for anyone to find a space around the station and, at a minimum, sufficient revenue generation to cover all costs of operation. Due to the timing of the TOD project's first phase breaking ground in approximately 2025, and the remaining surface lots being built on over the subsequent 2-4 years, City staff are developing the parking program and anticipate presenting parking regulation concepts with the public and City Council for discussion and feedback starting in Summer-Fall 2024. This program will maximize the efficient use of the available parking supply for various user groups.

Chapter 6: Public Facilities and Services

<u>Parks, Recreations and Open Space</u>

Goal PR1: Adequate, diverse, and accessible recreational opportunities for all residents – including children, youth, seniors, and others with special needs – in parks, school yards, and open space.

In 2023, the City was able to use proceeds from Measure H to improve several recreational facilities and resurface the activity pool at the El Cerrito Swim Center. Utilizing funds from Measure H, California Proposition 68 (Parks & Water Bonds), and the City's General Fund, renovations to the Arlington Clubhouse and four picnic sites began and are expected to be completed in the spring of 2024.

The City raised funds for the City's David Hunter Memorial Scholarship Fund which helps families pay for classes and services for their children through the Recreation Department which they would otherwise not be able to afford.

In 2023, the City was able to return to sponsoring and increasing the number of special events including the popular world One 4th of July Festival at Cerrito Vista Park, Holiday Pancake Breakfast, Senior Resources Fair, Blood Drivers, and new events such as Adult Line Dances and Play Like a Girl+. The City also hosted, supported, and participated in a number of environmental events and programs in 2023. These included: Bike to Work Day t and hosting a number of volunteer work parties.

The City continued to offer a range of programs for seniors at the El Cerrito Community Center as well as a range of programs for youth at various City facilities. The City also has a Joint Facilities Use Agreement with the West Contra Unified School District to increase program offerings especially on the Fairmont, Harding and Madera Elementary schools' and Korematsu Middle school's (Castro Park) campuses.

Goal PR2: High quality open space protected for the benefit of present and future generations, reflecting a variety of important values: ecological, educational, aesthetic, *economic and recreational. These values are interwoven throughout the community in numerous ways so that the preservation of open space is very important to the well being of the City.*

The City has completed plans for additional new wayfinding signage in the Hillside Natural Area that will be installed in the next year.

The *Parks and Recreation Facilities Master Plan*'s (mentioned in Goal PR1) Goal E is to Improve Natural Areas and identifies a series of policies and actions based on previous City planning efforts and community engagement.

Over the last few years, the City also rehabilitated pathways at Arlington Park, Castro Park, and Cerrito Vista, painted all the clubhouses, resurfaced multiple tennis courts, and completed a major roof repair at Harding Clubhouse. Utilizing Measure H, Proposition 68 funds and developer related fees, the City plans to continue improving City Parks including picnic areas at Arlington and Cerrito Vista Parks, Arlington Park Clubhouse renovation, Phase II of Centennial Park. Additionally Measure H continues to fund "immediate work priority" projects identified in the Parks and Recreation Facilities Master Plan, and a number of small Immediate Work Priorities were completed in 2022.

The City continued to implement the *Urban Greening Plan*. The Hillside Natural Area (HNA) Pilot Project was identified in the *Urban Greening Plan* and included acquiring the 8-acre Madera property that became part of the HNA open space in 2015, as well as, improving vegetation management, trail rehabilitation, and development throughout. As described in the *Urban Greening Plan*, the project provides multiple opportunities to increase service levels including "connectivity" to improve trail connections between natural areas, schools and other community assets using best practice trail building techniques; "Park Expansion Integration" by integrating the Madera property, investigating opportunities to acquire additional property, and exploring other opportunities for access, recreation and/or conservation easements on adjacent properties; "natural amenities" by celebrating and preserving creek corridors, diverse plant and animal communities, forests, and grasslands; "green gateways/trailheads" by creating more welcoming park gateways and trailheads; and "active recreation" by enhancing opportunities for active recreation through construction of bicycle trails, parks and other amenities.

The City continued to implement the *San Pablo Avenue Specific Plan* which requires that new projects greater than 25,000 square feet either provide public open space or contribute funds toward the creation or enhancement of open space.

In 2023, the City continued to implement the expanded Public Tree and Shrub Ordinance, adopted by the City Council in 2019, providing greater protections for public trees throughout the community to support the long-term health of the urban forest.

In 2022, the City received a $145,000 grant from the California Coastal Conservancy to develop a *Fire Resilience and Forest Conservation Management Plan* for the El Cerrito Hillside Natural Area (HNA), which began development in 2023. The Plan will include a public process that ultimately identifies fire hazard mitigation projects, recommends forest conservation activities, and includes a CEQA analysis. The resulting Plan will also address emergency access and public recreation elements in the HNA.

Goal PR3: Public access to open space areas while protecting important habitats.

In 2023, the City continued to design wayfinding signage for trails within the Hillside Natural Area with installation planned by Summer 2024. The overall goal of the project is to continue to enhance the City's largest open space, which is 102.5 acres in size and a home to small creeks, grasslands and forests. The Hillside Natural Area provides a very large active recreation space for hikers, bikers, and dog walkers who have easy access through several neighborhood entry points and enjoy the quiet oak groves, open fields, and expansive views of the San Francisco Bay. The project will increase visibility, access, and use of the city's existing network of trails, pathways, and stairs within the open space and improve connectivity between identified citywide bicycle and pedestrian routes, key community destinations, and existing trails. In 2020, several fire trails in the Hillside Natural Area were repaired using grants funds from FEMA and the final and sixth site was completed in 2021. Utilizing Measure H funds, the City was able to almost double funding for fire mitigation projects in the HNA in 2020 and that level of funding continued in 2023.

The City also continued to organize and support volunteer work parties, led by the El Cerrito Green Teams, El Cerrito Trail Trekkers, and Friends of Five Creeks, throughout the year, to support and enhance habitats and wildlife throughout the City's owned and controlled open spaces. The City continued to support several annual events that increase public awareness and access to the Hillside Natural Area, including Earth Day and an Annual Hillside Festival each Spring.

Non-Recreational Facilities

Goal CF1: Safe and adequate community facilities that allow the City to offer better services and inspire a sense of community pride.

The City continued to provide high-quality services to the community at the Recycling and Environmental Resources Center which was completed in 2012.

The City continued to serve the community from the City Hall facility which was completed in 2009.

In 2023, the City continued to collaborate with BART and the developer of the El Cerrito Plaza TOD project to explore the potential to include a new public library as part of the project. The need for a new library was identified in numerous needs assessments and would provide 20,000 square feet in a contemporary building allowing both the Contra Costa County Library system and the City to expand programs and services to better serve the public, including the provision of a cooling-heating, clean air and charging center in the event of an emergency.

Public Services and Infrastructure

Goal PS1: An adequate, comprehensive, coordinated law enforcement system consistent with the needs of the community.

The City continued its deployment of both patrol and specialty police units to address crime trends. These units coordinated their efforts internally, by sharing and collaborating on projects and investigations, and externally, with residents and community groups, to continue to meet the safety needs of the community.

Goal PS2: A community that has minimized the risks to lives and property due to fire hazards.

The City continues to minimize fire hazards by enforcing its comprehensive fire hazard reduction program that focuses upon reducing fire hazards in four areas: (1) on City property, (2) on property owned by other public agencies (3) large landowners, and (4) on residential property.

In 2023, the Fire Department continued to implement the Vegetation Management Policy which was rewritten in 2020 to make it easier to understand and align it with the State guidelines. The policy creates zones centered around structures on the property with goals to avoid home ignition from ember assault, and to reduce the heat and movement of the fire.

The history of the fire hazard abatement program was designed to reduce fire hazards on a large number of private properties with efforts concentrating during the spring and early summer months, prior to the State entering the annual “Fire Season”. However, with climate change, continued below average rainfall and increasing northeast wind events leading to more Red Flag Warnings, the City faces fire season almost year-round.

A process of advance notice and hearings for property owners is coupled with a public education program involving the promulgation of standards for vegetation management in residents’ yards and vacant lots. These notices and public education are aimed at increasing the resident’s knowledge and awareness of proper management of combustible materials on their property, especially within the first five feet of the structure.

This program seeks to remove weeds, rubbish, litter or other flammable material from private properties where such flammable material endangers the public safety by creating a public nuisance and a fire hazard. Most property owners voluntarily abate these hazards without Fire Department involvement. For the small number of property owners that do not abate the hazards, the City completes the necessary abatement and places the costs on the property owner’s tax bill.

Based on lessons learned over the last five years of record fires in the State, improved efforts have been made for the incorporation of fire and ember resistant construction materials and careful selection of landscape material, proper placement and maintenance of residents landscaping. Further amendments will need to be incorporated into the vegetation management program to comply with AB3074, a state bill passed in 2020 addressing fire prevention, wildfire risk, defensible space, and ember-resistant zones requiring enforcement of more intense fuel reductions to create an ember resistant zone withing five feet of any structure.

Over the past 25 years, the City’s public education efforts and annual fire hazard abatement program has been very successful in reducing fire hazards throughout the hills which are designated Very High Fire Hazard Severity Zones.

Additionally, the Public Works Department completes vegetation management activities and projects each year to reduce the risk of fire hazards in the El Cerrito community.

Goal PS3: Safe and adequate public infrastructure to serve El Cerrito's residents, now and in the future.

In addition to the projects noted under Goal T1, the City continued implementation of the Annual Street Improvement Program funded by Measure A and the Access Modifications (Streets) Program funded by SB 1. Also, as a result of new transportation funding provided by SB 1, the City has continued funding annual sidewalk projects to repair tripping hazards throughout the City.

Implementation of the Complete Streets component of the *San Pablo Avenue Specific Plan* and implementation of the *Active Transportation Plan* will enhance pedestrian and bicycle safety throughout the City and provide infrastructure which accommodate all modes of transportation. Implementation of these plans will continue to occur as new development occurs and as funding is secured.

Goal PS4: An adequate storm drainage system to serve existing and future planned development

In March 1993, the voters of the City of El Cerrito approved the issuance of $6.3 million in revenue bonds for the reconstruction of the City's storm drain system. In June 1993, the City Council adopted Ordinance 93-4, providing for the imposition and collection of Storm Drain Fees to pay the debt service on the revenue bonds. Ordinance 93-4 set the Storm Drain Fee and provided that the fees are collected through the property tax based on amounts specified in an annual Engineer's report. This Engineer's report contains the description of each parcel of real property receiving storm drain services and the amount of the annual fee for each parcel.

The San Pablo Avenue Green Stormwater Spine Project in El Cerrito was completed in June 2021, retrofitting portions of the public right-of-way to install green infrastructure. Green infrastructure is a landscape-based stormwater treatment approach that uses natural processes to infiltrate, retain, re-use, and filter stormwater runoff to reduce the amount of pollutants that reach local waterways and ultimately the San Francisco Bay.

The City actively participated in the Contra Costa Clean Water Program to implement the National Pollution Discharge Elimination System (NPDES), Municipal Regional Permit Order No. R2-2015-0049 (MRP 2.0) which became effective January 1, 2016. In 2022, City Staff also began to prepare for and implement the newly issued Municipal Regional Permit Order No. R2-2022-0018 (MRP 3.0), which became effective July 1, 2022. This included taking specific stormwater management actions to control trash litter, 303(d) listed pollutants, and other pollutants of concern (POCs). In compliance with the MRP, the City developed a *Green Infrastructure Plan*, adopted by the City Council in 2019.

The City will be updating the City's *Storm Drain Master Plan*, which was last updated in 1999. The scope considers the green infrastructure requirements and is expected to be finalized in 2024. Moreover, it will identify opportunities to improve the City's Storm Drain system by improving the condition and capacity of the storm sewer network.

Goal PS5: A system that minimizes the City's generation and disposal of solid waste materials by providing an adequate and integrated waste management program and related facilities to serve existing and future planned development.

In 2012, the City completed construction of a new state-of-the-art Recycling + Environmental Resource Center. In addition to the City's continued curb-side collection program, the Recycling + Environmental Resource Center (RERC) provides convenient drop-off facilities for a wide array of items. The Center allows the City to expand the range of items accepted for disposal, improving collection options for all constituents and for many residents of surrounding communities. The Center has expanded the items that the City is able to accept, including compact fluorescent light bulbs, books, sharps, expired medications, and scrap textiles. The Center has been designed as a facility that will provide maximum flexibility to meet future, changing waste disposal needs. In 2018, the City began to collect household hazardous waste at the Recycling + Environmental Resource Center with a popular once per week collection event. Notably, in 2020, the RERC was one of the first City facilities to reopen to the public after the first COVID-19-related shelter at home order, with safety protocols in place.

Additionally, in 2021, the City Council adopted two ordinances moving related goals forward. The City Council adopted an updated *Foodware Ordinance* that requires all foodware (e.g., cups, plates, utensils, etc.) served by food providers in El Cerrito to be either reusable or compostable, starting July 1, 2022. This Ordinance will serve to significantly reduce the amount of single-use plastic waste in El Cerrito and increase waste diversion. In 2021, the City Council also adopted a "Mandatory Organics Recycling" Ordinance, implementing the requirements of California *Senate Bill (SB) 1383* and requiring participation in the City's recycling and composting programs with limited exceptions.

In 2022, City Staff entered into a new franchise agreement with the City's garbage and green waste hauler, East Bay Sanitary, which adds a number of integrated waste management services to the community, including new programs targeting waste diversion in multi-family apartment complexes. A new brochure was developed outlining all the services available and mailed to all solid waste accounts. Staff is also continuing to move forward with other programs to implement *SB 1383* and to increase composting and recycling in El Cerrito.

In July 2023, the City completed a citywide curbside cart swap project in order to comply with State Law, *Senate Bill 1383*. Over the course of three weeks, the City successfully collected approximately 8,500 old grey recycling and blue garbage carts, swapping them for new blue recycling and black garbage carts. This standardizing of cart colors will take place throughout California for ease of separating materials and recycling statewide.

Chapter 7: Resources and Hazards

Natural and Historic Resources

Goal R1: Protected natural resources (important habitat, ecological resources, key visual resources, ridges and ridgelines, creeks and streambanks, steeper slopes, vista points, and major features), and clean air and water.

The City continued to implement the Zoning Ordinance, which contains specific standards aimed at protecting creeks and hillside areas.

In 2023, the City continued to implement Chapter 13.28 of the El Cerrito Municipal Code, the Public Tree and Shrub Ordinance, the primary purpose of which is to preserve and protect public trees.

City Staff also actively participated in the Contra Costa Clean Water Program to implement the City's National Pollution Discharge Elimination System (NPDES), Municipal Regional Permit to protect stormwater.

For additional Clean Water activities, see Goal PS4.

Goal R2: Protected and rehabilitated architectural, historical, cultural, and archaeological resources that are of local, state, or federal significance.

In 2014, the City Council approved the 1715 Elm Street project. As part of the project, the existing house will be relocated on the property and rehabilitated to the Department of the Interior's standards. In 2021, the City issued the building permit application which will allow the construction of the project and the relocation and rehabilitation of the existing house. Construction of the project began in 2022. The project is expected to be completed in 2024.

Hazards

Goal H1: Minimal potential for loss of life, injury, damage to property, economic and social dislocation and unusual public expense due to natural and man-made hazards, including protection from the risk of flood damage, hazards of soil erosion, fire hazards, weak and expansive soils, potentially hazardous soils materials, other hazardous materials, geologic instability, seismic activity, and release of hazardous materials from refineries and chemical plants in West County.

The City continued to oversee the residential rental inspection program.

The City continued implementation of the Unreinforced Masonry (URM) building hazard mitigation ordinance. The last URM building was demolished in 2021.

In 2021, City staff issued a Request for Qualifications for seeking qualified engineers/consultants to complete an inventory and analysis of soft story residential buildings in El Cerrito and develop program recommendations. In 2022, the City completed the soft-story inventory for multi-unit buildings with three or more units through at Planning Grant from Cal OES. This grant funded an analysis of potential at-risk residential buildings and provided the City with data to inform future policy direction in consideration with the needs of the residents and property owners. This program aims to reduce risks to human life, structures and infrastructure in the event of a powerful earthquake. The program was completed in 2023. The City will continue to monitor the availability of funding through State/Federal programs to develop/implement further risk reduction policies.

Goal H2: Government agencies, citizens and businesses are prepared for an effective response and recovery in the event of emergencies or disasters.

Due to the COVID-19 pandemic, the City was not able to continue the very popular Community Emergency Response Team (CERT) program. The program teaches neighbors to help themselves and help each other. Through CERT, citizens receive hands-on training in Disaster First Aid, Disaster Preparedness, Basic Firefighting, Light Search and Rescue, Damage Assessment, and How to Turn Off Utilities.

During the COVID-19 pandemic, the City was also not able to continue internal National Incident Management System (NIMS) and the Incident Command System (ICS) training for City staff. Through the training, staff members directly involved in managing an emergency would understand command reporting structures, common terminology, and roles and responsibilities inherent in a response operation. In 2023 City began to offer this program once again.

On March 25, 2020, the City Council adopted an Urgency Ordinance enacting a temporary moratorium to halt evictions for residential and commercial tenants financially impacted by COVID-19, which expired on February 28, 2023. The Ordinance did not establish rent forgiveness but provided temporary rent forbearance to those who qualify by providing 180 days, from the Ordinance expiration date, to catch up on unpaid rent and suspends late fees from being charged for qualified residential and commercial tenants who can demonstrate loss of income or revenue due to COVID-19.

Goal H3: New development complies with the noise standards established in the General Plan, all new noise sources are within acceptable standards, and existing objectionable noise sources are reduced or eliminated.

All new development is evaluated under CEQA using the noise standards currently in the *General Plan*. These noise standards were incorporated into updated Zoning Ordinance in 2008 as performance standards required of all development.

CONCLUSION

The City has continued to faithfully implement the City's *1999 General Plan* as the actions, plans, programs and projects documented in this report represent the City's commitment to achieve the goals and objectives set forth in the elements of the El Cerrito General Plan.

ATTACHMENTS:

1. HCD - Housing Element Annual Report

Jurisdiction	El Cerrito	
Reporting Year	2023	(Jan. 1 - Dec. 31)
Housing Element Planning Period	6th Cycle	01/31/2023 - 01/31/2031

Building Permits Issued by Affordability Summary		
Income Level		**Current Year**
Very Low	Deed Restricted	0
	Non-Deed Restricted	0
Low	Deed Restricted	0
	Non-Deed Restricted	0
Moderate	Deed Restricted	0
	Non-Deed Restricted	0
Above Moderate		50
Total Units		**50**

Note: Units serving extremely low-income households are included in the very low-income permitted units totals

Units by Structure Type	**Entitled**	**Permitted**	**Completed**
Single-family Attached	0	0	0
Single-family Detached	0	1	4
2 to 4 units per structure	1	1	0
5+ units per structure	70	0	162
Accessory Dwelling Unit	3	48	23
Mobile/Manufactured Home	0	0	0
Total	**74**	**50**	**189**

Infill Housing Developments and Infill Units Permitted	**# of Projects**	**Units**
Indicated as Infill	39	50
Not Indicated as Infill	0	0

Housing Applications Summary	
Total Housing Applications Submitted:	25
Number of Proposed Units in All Applications Received:	94
Total Housing Units Approved:	85
Total Housing Units Disapproved:	0

Use of SB 35 Streamlining Provisions - Applications	
Number of SB 35 Streamlining Applications	1
Number of SB 35 Streamlining Applications Approved	1

Units Constructed - SB 35 Streamlining Permits			
Income	**Rental**	**Ownership**	**Total**
Very Low	0	0	0
Low	0	0	0
Moderate	0	0	0
Above Moderate	0	0	0
Total	**0**	**0**	**0**

Streamlining Provisions Used - Permitted Units	**# of Projects**	**Units**
SB 9 (2021) - Duplex in SF Zone	2	2
SB 9 (2021) - Residential Lot Split	0	0
AB 2011 (2022)	0	0
SB 6 (2022)	0	0
SB 35 (2017)	0	0

Ministerial and Discretionary Applications	**# of Applications**	**Units**
Ministerial	25	94
Discretionary	0	0

Density Bonus Applications and Units Permitted	
Number of Applications Submitted Requesting a Density Bonus	1
Number of Units in Applications Submitted Requesting a Density Bonus	70
Number of Projects Permitted with a Density Bonus	0
Number of Units in Projects Permitted with a Density Bonus	0

Housing Element Programs Implemented and Sites Rezoned	**Count**
Programs Implemented	35
Sites Rezoned to Accommodate the RHNA	0

Jurisdiction	El Cerrito	
Reporting Year	2023	(Jan. 1 - Dec. 31)
Planning Period	6th Cycle	01/31/2023 - 01/31/2031

ANNUAL ELEMENT PROGRESS REPORT
Housing Element Implementation

Note: "+" indicates an optional field

Cells in grey contain auto-calculation formulas

Table A
Housing Development Applications Submitted

Project Identifier					Unit Types		Date Application Submitted	Proposed Units - Affordability by Household Incomes								Total Approved Units by Project	Total Disapproved Units by Project	Streamlining	Density Bonus Law Applications		Application Status	Project Type	Notes
1					2	3	4	5							6	7	8	9	10		11	12	13
Prior APN+	Current APN	Street Address	Project Name+	Local Jurisdiction Tracking ID	Unit Category (SFA,SFD,2 to 4,5+,ADU,MH)	Tenure R=Renter O=Owner	Date Application Submitted+ (see instructions)	Very Low-Income Deed Restricted	Very Low-Income Non Deed Restricted	Low-Income Deed Restricted	Low-Income Non Deed Restricted	Moderate-Income Deed Restricted	Moderate-Income Non Deed Restricted	Above Moderate-Income	Total PROPOSED Units by Project	Total APPROVED Units by project	Total DISAPPROVED Units by Project	Please select streamlining provision/s the application was submitted pursuant to.	Did the housing development application seek incentives or concessions pursuant to Government Code section 65915?	Were incentives or concessions reqested pursuant to Government Code section 65915 approved?	Please indicate the status of the application.	Is the project considered a ministerial project or discretionary project?	Notes+
Summary Row: Start Data Entry Below								35	0	34	0	0	0	25	94	85	0						
	502-202-005	1601 Norvell Ave		PL23-0015	ADU	R	2/8/2023							1	1	1		NONE	No	No	Approved	Ministerial	
	503-260-021	834 Ashbury		PL23-0031	2 to 4	R	11/21/2023							1	1	1		SB 9 (2021) - Duplex in SF Zone	No	No	Approved	Ministerial	
	500460020	2545 Arlington		PL23-0089	ADU	R	9/1/2023							1	1	1		NONE	No	No	Approved	Ministerial	
	502360021	1420 Richmond st		PL23-0172	ADU	R	11/27/2023							1	1	1		NONE	No	No	Approved	Ministerial	
	504050012	RICHMOND ST		PL22-0150	5+	R	3/2/2023	35		34				1	70	70		SB 35 (2017)	Yes	Yes	Approved	Ministerial	
	505303017	800 ARLINGTON BLVD		BD23-0012	ADU	R	1/9/2023							1	1	1		NONE	No	No	Approved	Ministerial	
	505230029	804 SEA VIEW DR		BD23-0172	ADU	R	3/1/2023							1	1	1		NONE	No	No	Approved	Ministerial	
	503201001	6742 PORTOLA DR		BD23-0206	ADU	R	3/8/2023							1	1	1		NONE	No	No	Approved	Ministerial	
	503421005	615 NORVELL ST		BD23-0263	ADU	R	3/22/2023							1	1			NONE	No	No	Pending	Ministerial	
	501201009	2210 HUMBOLDT ST		BD23-0314	ADU	R	3/29/2023							1	1			NONE	No	No	Pending	Ministerial	
	504226014	19 POMONA AVE		BD23-0423	ADU	R	4/13/2023							1	1	1		NONE	No	No	Approved	Ministerial	
	503311013	851 GALVIN DR		BD23-0429	ADU	R	4/14/2023							1	1	1		NONE	No	No	Approved	Ministerial	
	573120024	1115 IVY CT		BD23-0453	ADU	R	4/24/2023							1	1	1		NONE	No	No	Approved	Ministerial	
	504151023	430 KEARNEY ST A		BD23-0491	ADU	R	4/28/2023							1	1	1		NONE	No	No	Approved	Ministerial	
	505273009	868 GELSTON PL		BD23-0736	ADU	R	6/16/2023							1	1	1		NONE	No	No	Approved	Ministerial	
	503253023	930 RICHMOND ST		BD23-0848	ADU	R	7/14/2023							1	1	1		NONE	No	No	Approved	Ministerial	
	502440003	1341 RICHMOND ST		BD23-0944	ADU	R	8/4/2023							1	1	1		NONE	No	No	Approved	Ministerial	
	500291003	5416 BARRETT AVE		BD23-0953	ADU	R	8/7/2023							1	1	1		NONE	No	No	Approved	Ministerial	
	502113010	1736 LEXINGTON AVE		BD23-0621	ADU	R	5/24/2023							1	1			NONE	No	No	Pending	Ministerial	
	509080005	6250 CYPRESS AVE		BD23-0757	ADU	R	6/20/2023							1	1			NONE	No	No	Pending	Ministerial	
	503384003	647 ELM ST		BD23-0891	ADU	R	7/24/2023							1	1			NONE	No	No	Pending	Ministerial	
	500302008	5337 ROSALIND AVE		BD23-0973	ADU	R	8/11/2023							1	1			NONE	No	No	Pending	Ministerial	
	503241026	925 RICHMOND ST		BD23-0986	SFD	O	8/16/2023							1	1			NONE	No	No	Pending	Ministerial	
	503330004	751 BALRA DR		BD23-1065	ADU	R	9/5/2023							1	1			NONE	No	No	Pending	Ministerial	
	504011026	528 KEARNEY ST		BD23-1547	ADU	R	12/27/2023							1	1			NONE	No	No	Pending	Ministerial	
															0								
															0								
															0								

Table A2

Annual Building Activity Report Summary - New Construction, Entitled, Permits and Completed Units

Project Identifier					Unit Types		Affordability by Household Incomes - Completed Entitlement								
1					2	3	4							5	6
Prior APN+	Current APN	Street Address	Project Name+	Local Jurisdiction Tracking ID	Unit Category (SFA,SFD,2 to 4,5+,ADU,MH)	Tenure R=Renter O=Owner	Very Low-Income Deed Restricted	Very Low-Income Non Deed Restricted	Low- Income Deed Restricted	Low- Income Non Deed Restricted	Moderate-Income Deed Restricted	Moderate-Income Non Deed Restricted	Above Moderate-Income	Entitlement Date Approved	# of Units issued Entitlements
Summary Row: Start Data Entry Below							35	0	34	0	0	0	5		74
	502-202-005	1601 Norvell Ave		PL23-0015	ADU	R							1	2/16/2023	1
	503-260-021	834 Ashbury		PL23-0031	2 to 4	R							1	12/11/2023	1
	500460020	2545 Arlington		PL23-0089	ADU	R							1	9/11/2023	1
	502360021	1420 Richmond st		PL23-0172	ADU	R							1	12/6/2023	1
	504050012	RICHMOND ST		PL22-0150	5+	R	35		34				1	4/3/2023	70
	503244014	802 ELM ST		BD19-0211	2 to 4	R									0
	505181017	1319 BREWSTER CT UNIT A		BD21-1154	ADU	R									0
	504111023	428 EVERETT ST UNIT A		BD21-1162	ADU	R									0
	504212002	139 BEHRENS ST		BD21-1449	ADU	R									0
	505130025	1531 REGENCY CT		BD22-0161	ADU	R									0
	505130025	10810 SAN PABLO AVE		BD22-0171	ADU	R									0
	504283011	24 SAN CARLOS AVE UNIT A		BD22-0297	ADU	R									0
	502440029	6706 DONAL AVE		BD22-0421	ADU	R									0
	504231037	216 ASHBURY AVE UNIT A		BD22-0447	ADU	R									0
	505061041	7409 POTRERO AVE UNIT A		BD22-0505	ADU	R									0
	503020007	6415 SCHMIDT LN		BD22-0827	ADU	R									0
	503130016	6530 SCHMIDT		BD22-0829	ADU	R									0
	504310007	227 COLUSA AVE UNIT A		BD22-0862	ADU	R									0
	504090026	7200 CENTRAL AVE		BD22-0863	ADU	R									0
	504192005	317 BEHRENS ST		BD22-0871	SFD	R									0
	504192005	317 BEHRENS ST		BD22-0871	ADU	R									0
	505102007	1102 SHEVLIN DR		BD22-1055	ADU	R									0
	504425017	300 SEA VIEW DR		BD22-1072	ADU	R									0
	503040026	6615 SCHMIDT LN		BD22-1155	ADU	R									0
	503413001	622 ELM ST		BD22-1156	ADU	R									0
	503392023	743 KEARNEY ST UNIT A		BD22-1225	ADU	R									0
	503256013	813 EVERETT ST UNIT A		BD22-1311	ADU	R									0
	504011029	540 KEARNEY ST		BD22-1326	ADU	R									0
	502260025	6516 POTRERO AVE		BD22-1360	ADU	R									0
	503130016	6540 SCHMIDT LN		BD22-1431	ADU	R									0
	503010015	6420 SCHMIDT LN		BD22-1435	ADU	R									0
	502202005	1601 NORVELL ST		BD22-1473	ADU	R									0
	505273006	8336 TERRACE DR		BD22-1476	ADU	R									0
	505303017	800 ARLINGTON BLVD		BD23-0012	ADU	R									0
	505230029	804 SEA VIEW DR		BD23-0172	ADU	R									0
	503201001	6742 PORTOLA DR		BD23-0206	ADU	R									0
	504226014	19 POMONA AVE		BD23-0423	ADU	R									0
	503311013	851 GALVIN DR		BD23-0429	ADU	R									0
	573120024	1115 IVY CT		BD23-0453	ADU	R									0
	504151023	430 KEARNEY ST A		BD23-0491	ADU	R									0
	505273009	868 GELSTON PL		BD23-0736	ADU	R									0
	503253023	930 RICHMOND ST		BD23-0848	ADU	R									0
	502440003	1341 RICHMOND ST		BD23-0944	ADU	R									0
	500291003	5416 BARRETT AVE		BD23-0953	ADU	R									0
	500430016	2332 ALVA AVE		BD19-1307	SFD	O									0
	501110017	7140 CUTTING BLVD		BD20-0265	SFD	O									0
	502100032	1739 LEXINGTON AVE		BD20-0464	ADU	R									0
	502300012	6919 GLADYS AVE		BD20-0650	ADU	R									0
	503256020	816 RICHMOND ST		BD20-0882	ADU	R									0
	503402008	601 LEXINGTON AVE		BD21-0203	5+	R									0
	504112002	441 EVERETT ST		BD21-0321	SFD	O									0
	503440003	635 ASHBURY AVE UNIT A		BD21-0463	ADU	R									0
	502290006	1528 RICHMOND ST		BD21-1027	ADU	R									0
	503256017	804 RICHMOND ST UNIT A		BD21-1111	ADU	R									0
	500020036	464 CARLSTON ST		BD21-1135	SFD	O									0
	503330029	752 COLUSA AVE		BD21-1159	ADU	R									0
	504111011	409 NORVELL ST		BD21-1203	ADU	R									0
	502030001	6600 CUTTING BLVD		BD21-1452	ADU	R									0
	504292019	126 CARMEL AVE		BD22-0158	ADU	R									0
	502461003	1344 NORVELL ST UNIT A		BD22-0192	ADU	R									0
	502212019	6708 BLAKE ST		BD22-0262	ADU	R									0
	503490012	7219 HOTCHKISS AVE		BD22-0312	ADU	R									0
	503243008	933 LIBERTY ST		BD22-0445	ADU	R									0
	510026002	5716 SAN DIEGO ST		BD22-0620	ADU	R									0
	502260023	1532 LEXINGTON AVE		BD22-0852	ADU	R									0
	502260023	1532 LEXINGTON AVE		BD22-0855	ADU	R									0
	502062029	11600 SAN PABLO AVENUE		BD19-0076	5+	R									0

Table A2

Annual Building Activity Report Summary - New Construction, Entitled, Permits and Completed Units

Project Identifier			Affordability by Household Incomes - Building Permits								
			7							8	9
Current APN	Street Address	Project Name+	Very Low-Income Deed Restricted	Very Low-Income Non Deed Restricted	Low-Income Deed Restricted	Low-Income Non Deed Restricted	Moderate-Income Deed Restricted	Moderate-Income Non Deed Restricted	Above Moderate-Income	Building Permits Date Issued	# of Units Issued Building Permits
			0	0	0	0	0	0	50		50
502-202-005	1601 Norvell Ave										0
503-260-021	834 Ashbury										0
500460020	2545 Arlington										0
502360021	1420 Richmond st										0
504050012	RICHMOND ST										0
503244014	802 ELM ST								1	4/17/2023	1
505181017	1319 BREWSTER CT UNIT A								1	3/7/2023	1
504111023	428 EVERETT ST UNIT A								1	4/3/2023	1
504212002	139 BEHRENS ST								1	4/24/2023	1
505130025	1531 REGENCY CT								1	3/9/2023	1
505130025	10810 SAN PABLO AVE								4	5/1/2023	4
504283011	24 SAN CARLOS AVE UNIT A								1	2/28/2023	1
502440029	6706 DONAL AVE								1	10/10/2023	1
504231037	216 ASHBURY AVE UNIT A								1	6/26/2023	1
505061041	7409 POTRERO AVE UNIT A								1	3/1/2023	1
503020007	6415 SCHMIDT LN								7	6/26/2023	7
503130016	6530 SCHMIDT								1	6/20/2023	1
504310007	227 COLUSA AVE UNIT A								1	2/3/2023	1
504090026	7200 CENTRAL AVE								1	6/5/2023	1
504192005	317 BEHRENS ST								1	2/13/2023	1
504192005	317 BEHRENS ST								1	2/13/2023	1
505102007	1102 SHEVLIN DR								1	5/8/2023	1
504425017	300 SEA VIEW DR								1	7/14/2023	1
503040026	6615 SCHMIDT LN								2	3/15/2023	2
503413001	622 ELM ST								1	4/12/2023	1
503392023	743 KEARNEY ST UNIT A								1	3/16/2023	1
503256013	813 EVERETT ST UNIT A								1	4/10/2023	1
504011029	540 KEARNEY ST								1	7/17/2023	1
502260025	6516 POTRERO AVE								1	3/16/2023	1
503130016	6540 SCHMIDT LN								1	7/3/2023	1
503010015	6420 SCHMIDT LN								2	7/5/2023	2
502202005	1601 NORVELL ST								1	10/5/2023	1
505273006	8336 TERRACE DR								1	4/27/2023	1
505303017	800 ARLINGTON BLVD								1	6/5/2023	1
505230029	804 SEA VIEW DR								1	7/17/2023	1
503201001	6742 PORTOLA DR								1	6/6/2023	1
504226014	19 POMONA AVE								1	8/3/2023	1
503311013	851 GALVIN DR								1	10/5/2023	1
573120024	1115 IVY CT								1	8/22/2023	1
504151023	430 KEARNEY ST A								1	10/23/2023	1
505273009	868 GELSTON PL								1	8/22/2023	1
503253023	930 RICHMOND ST								1	10/18/2023	1
502440003	1341 RICHMOND ST								1	12/15/2023	1
500291003	5416 BARRETT AVE								1	10/31/2023	1
500430016	2332 ALVA AVE										0
501110017	7140 CUTTING BLVD										0
502100032	1739 LEXINGTON AVE										0
502300012	6919 GLADYS AVE										0
503256020	816 RICHMOND ST										0
503402008	601 LEXINGTON AVE										0
504112002	441 EVERETT ST										0
503440003	635 ASHBURY AVE UNIT A										0
502290006	1528 RICHMOND ST										0
503256017	804 RICHMOND ST UNIT A										0
500020036	464 CARLSTON ST										0
503330029	752 COLUSA AVE										0
504111011	409 NORVELL ST										0
502030001	6600 CUTTING BLVD										0
504292019	126 CARMEL AVE										0
502461003	1344 NORVELL ST UNIT A										0
502212019	6708 BLAKE ST										0
503490012	7219 HOTCHKISS AVE										0
503243008	933 LIBERTY ST										0
510026002	5716 SAN DIEGO ST										0
502260023	1532 LEXINGTON AVE										0
502260023	1532 LEXINGTON AVE										0
502062029	11600 SAN PABLO AVENUE										0

Table A2

Annual Building Activity Report Summary - New Construction, Entitled, Permits and Completed Units

Project Identifier			Affordability by Household Incomes - Certificates of Occupancy								
			10							11	12
Current APN	Street Address	Project Name+	Very Low-Income Deed Restricted	Very Low-Income Non Deed Restricted	Low- Income Deed Restricted	Low- Income Non Deed Restricted	Moderate-Income Deed Restricted	Moderate-Income Non Deed Restricted	Above Moderate-Income	Certificates of Occupancy or other forms of readiness (see instructions) **Date Issued**	# of Units issued Certificates of Occupancy or other forms of readiness
			0	0	0	0	0	0	189		189
502-202-005	1601 Norvell Ave										0
503-260-021	834 Ashbury										0
500460020	2545 Arlington										0
502360021	1420 Richmond st										0
504050012	RICHMOND ST										0
503244014	802 ELM ST										0
505181017	1319 BREWSTER CT UNIT A										0
504111023	428 EVERETT ST UNIT A										0
504212002	139 BEHRENS ST								1	12/12/2023	1
505130025	1531 REGENCY CT										0
505130025	10810 SAN PABLO AVE										0
504283011	24 SAN CARLOS AVE UNIT A								1	10/31/2023	1
502440029	6706 DONAL AVE										0
504231037	216 ASHBURY AVE UNIT A										0
505061041	7409 POTRERO AVE UNIT A										0
503020007	6415 SCHMIDT LN										0
503130016	6530 SCHMIDT										0
504310007	227 COLUSA AVE UNIT A										0
504090026	7200 CENTRAL AVE										0
504192005	317 BEHRENS ST										0
504192005	317 BEHRENS ST										0
505102007	1102 SHEVLIN DR										0
504425017	300 SEA VIEW DR										0
503040026	6615 SCHMIDT LN										0
503413001	622 ELM ST										0
503392023	743 KEARNEY ST UNIT A										0
503256013	813 EVERETT ST UNIT A										0
504011029	540 KEARNEY ST										0
502260025	6516 POTRERO AVE										0
503130016	6540 SCHMIDT LN										0
503010015	6420 SCHMIDT LN										0
502202005	1601 NORVELL ST										0
505273006	8336 TERRACE DR								1	11/21/2023	1
505303017	800 ARLINGTON BLVD										0
505230029	804 SEA VIEW DR										0
503201001	6742 PORTOLA DR								1	10/17/2023	1
504226014	19 POMONA AVE										0
503311013	851 GALVIN DR										0
573120024	1115 IVY CT								1	8/24/2023	1
504151023	430 KEARNEY ST A								1	11/7/2023	1
505273009	868 GELSTON PL										0
503253023	930 RICHMOND ST										0
502440003	1341 RICHMOND ST										0
500291003	5416 BARRETT AVE										0
500430016	2332 ALVA AVE								1	10/24/2023	1
501110017	7140 CUTTING BLVD								1	5/30/2023	1
502100032	1739 LEXINGTON AVE								1	5/1/2023	1
502300012	6919 GLADYS AVE								1	5/9/2023	1
503256020	816 RICHMOND ST								1	1/10/2023	1
503402008	601 LEXINGTON AVE								6	12/19/2023	6
504112002	441 EVERETT ST								1	4/19/2023	1
503440003	635 ASHBURY AVE UNIT A								1	3/23/2023	1
502290006	1528 RICHMOND ST								1	3/23/2023	1
503256017	804 RICHMOND ST UNIT A								1	1/19/2023	1
500020036	464 CARLSTON ST								1	1/5/2023	1
503330029	752 COLUSA AVE								1	3/9/2023	1
504111011	409 NORVELL ST								1	2/7/2023	1
502030001	6600 CUTTING BLVD								1	6/12/2023	1
504292019	126 CARMEL AVE								1	8/17/2023	1
502461003	1344 NORVELL ST UNIT A								1	8/30/2023	1
502212019	6708 BLAKE ST								1	6/21/2023	1
503490012	7219 HOTCHKISS AVE								1	8/15/2023	1
503243008	933 LIBERTY ST								1	4/16/2023	1
510026002	5716 SAN DIEGO ST								1	8/30/2023	1
502260023	1532 LEXINGTON AVE								1	6/20/2023	1
502260023	1532 LEXINGTON AVE								1	6/20/2023	1
502062029	11600 SAN PABLO AVENUE								156	7/31/2023	156

Table A2

Annual Building Activity Report Summary - New Construction, Entitled, Permits and Completed Units

Project Identifier				Streamlining	Infill	Housing with Financial Assistance and/or Deed Restrictions		Housing without Financial Assistance or Deed Restrictions	Term of Affordability or Deed Restriction	Demolishe
			13	14	15	16	17	18	19	
Current APN	Street Address	Project Name+	How many of the units were Extremely Low Income?	Please select the streamlining provision the project was APPROVED pursuant to. (may select multiple)	Infill Units? Y/N+	Assistance Programs for Each Development (may select multiple - see instructions)	Deed Restriction Type (may select multiple - see instructions)	For units affordable without financial assistance or deed restrictions, explain how the locality determined the units were affordable (see instructions)	Term of Affordability or Deed Restriction (years) (if affordable in perpetuity enter 1000)+	Number of Demolished/Destroyed Units
			0							0
502-202-005	1601 Norvell Ave			NONE	Y					
503-260-021	834 Ashbury			SB 9 (2021) - Duplex in SF Zone	Y					
500460020	2545 Arlington			NONE	Y					
502360021	1420 Richmond st			NONE	Y					
504050012	RICHMOND ST			SB 35 (2017)	Y	IIG, RDA	Other		55	
503244014	802 ELM ST			NONE	Y					
505181017	1319 BREWSTER CT UNIT A			NONE	Y					
504111023	428 EVERETT ST UNIT A			NONE	Y					
504212002	139 BEHRENS ST			NONE	Y					
505130025	1531 REGENCY CT			NONE	Y					
505130025	10810 SAN PABLO AVE			NONE	Y					
504283011	24 SAN CARLOS AVE UNIT A			NONE	Y					
502440029	6706 DONAL AVE			NONE	Y					
504231037	216 ASHBURY AVE UNIT A			NONE	Y					
505061041	7409 POTRERO AVE UNIT A			NONE	Y					
503020007	6415 SCHMIDT LN			NONE	Y					
503130016	6530 SCHMIDT			NONE	Y					
504310007	227 COLUSA AVE UNIT A			NONE	Y					
504090026	7200 CENTRAL AVE			NONE	Y					
504192005	317 BEHRENS ST			SB 9 (2021) - Duplex in SF Zone	Y					
504192005	317 BEHRENS ST			SB 9 (2021) - Duplex in SF Zone	Y					
505102007	1102 SHEVLIN DR			NONE	Y					
504425017	300 SEA VIEW DR			NONE	Y					
503040026	6615 SCHMIDT LN			NONE	Y					
503413001	622 ELM ST			NONE	Y					
503392023	743 KEARNEY ST UNIT A			NONE	Y					
503256013	813 EVERETT ST UNIT A			NONE	Y					
504011029	540 KEARNEY ST			NONE	Y					
502260025	6516 POTRERO AVE			NONE	Y					
503130016	6540 SCHMIDT LN			NONE	Y					
503010015	6420 SCHMIDT LN			NONE	Y					
502202005	1601 NORVELL ST			NONE	Y					
505273006	8336 TERRACE DR			NONE	Y					
505303017	800 ARLINGTON BLVD			NONE	Y					
505230029	804 SEA VIEW DR			NONE	Y					
503201001	6742 PORTOLA DR			NONE	Y					
504226014	19 POMONA AVE			NONE	Y					
503311013	851 GALVIN DR			NONE	Y					
573120024	1115 IVY CT			NONE	Y					
504151023	430 KEARNEY ST A			NONE	Y					
505273009	868 GELSTON PL			NONE	Y					
503253023	930 RICHMOND ST			NONE	Y					
502440003	1341 RICHMOND ST			NONE	Y					
500291003	5416 BARRETT AVE			NONE	Y					
500430016	2332 ALVA AVE			NONE	Y					
501110017	7140 CUTTING BLVD			NONE	Y					
502100032	1739 LEXINGTON AVE			NONE	Y					
502300012	6919 GLADYS AVE			NONE	Y					
503256020	816 RICHMOND ST			NONE	Y					
503402008	601 LEXINGTON AVE			NONE	Y					
504112002	441 EVERETT ST			NONE	Y					
503440003	635 ASHBURY AVE UNIT A			NONE	Y					
502290006	1528 RICHMOND ST			NONE	Y					
503256017	804 RICHMOND ST UNIT A			NONE	Y					
500020036	464 CARLSTON ST			NONE	Y					
503330029	752 COLUSA AVE			NONE	Y					
504111011	409 NORVELL ST			NONE	Y					
502030001	6600 CUTTING BLVD			NONE	Y					
504292019	126 CARMEL AVE			NONE	Y					
502461003	1344 NORVELL ST UNIT A			NONE	Y					
502212019	6708 BLAKE ST			NONE	Y					
503490012	7219 HOTCHKISS AVE			NONE	Y					
503243008	933 LIBERTY ST			NONE	Y					
510026002	5716 SAN DIEGO ST			NONE	Y					
502260023	1532 LEXINGTON AVE			NONE	Y					
502260023	1532 LEXINGTON AVE			NONE	Y					
502062029	11600 SAN PABLO AVENUE			NONE	Y					

Table A2

Annual Building Activity Report Summary - New Construction, Entitled, Permits and Completed Units

Project Identifier			Demolished/Destroyed Units			Density Bonus			
			20			21	22	23	24
Current APN	Street Address	Project Name+	Number of Demolished/Destroyed Units	Demolished or Destroyed Units	Demolished/Destroyed Units Owner or Renter	Total Density Bonus Applied to the Project (Percentage Increase in Total Allowable Units or Total Maximum Allowable Residential Gross Floor Area)	Number of Other Incentives, Concessions, Waivers, or Other Modifications Given to the Project (Excluding Parking Waivers or Parking Reductions)	List the incentives, concessions, waivers, and modifications (Excluding Parking Waivers or Parking Modifications)	Did the project receive a reduction or waiver of parking standards? (Y/N)
			0						
502-202-005	1601 Norvell Ave								
503-260-021	834 Ashbury								
500460020	2545 Arlington								
502360021	1420 Richmond st								
504050012	RICHMOND ST								
503244014	802 ELM ST								
505181017	1319 BREWSTER CT UNIT A								
504111023	428 EVERETT ST UNIT A								
504212002	139 BEHRENS ST								
505130025	1531 REGENCY CT								
505130025	10810 SAN PABLO AVE								
504283011	24 SAN CARLOS AVE UNIT A								
502440029	6706 DONAL AVE								
504231037	216 ASHBURY AVE UNIT A								
505061041	7409 POTRERO AVE UNIT A								
503020007	6415 SCHMIDT LN								
503130016	6530 SCHMIDT								
504310007	227 COLUSA AVE UNIT A								
504090026	7200 CENTRAL AVE								
504192005	317 BEHRENS ST								
504192005	317 BEHRENS ST								
505102007	1102 SHEVLIN DR								
504425017	300 SEA VIEW DR								
503040026	6615 SCHMIDT LN								
503413001	622 ELM ST								
503392023	743 KEARNEY ST UNIT A								
503256013	813 EVERETT ST UNIT A								
504011029	540 KEARNEY ST								
502260025	6516 POTRERO AVE								
503130016	6540 SCHMIDT LN								
503010015	6420 SCHMIDT LN								
502202005	1601 NORVELL ST								
505273006	8336 TERRACE DR								
505303017	800 ARLINGTON BLVD								
505230029	804 SEA VIEW DR								
503201001	6742 PORTOLA DR								
504226014	19 POMONA AVE								
503311013	851 GALVIN DR								
573120024	1115 IVY CT								
504151023	430 KEARNEY ST A								
505273009	868 GELSTON PL								
503253023	930 RICHMOND ST								
502440003	1341 RICHMOND ST								
500291003	5416 BARRETT AVE								
500430016	2332 ALVA AVE								
501110017	7140 CUTTING BLVD								
502100032	1739 LEXINGTON AVE								
502300012	6919 GLADYS AVE								
503256020	816 RICHMOND ST								
503402008	601 LEXINGTON AVE								
504112002	441 EVERETT ST								
503440003	635 ASHBURY AVE UNIT A								
502290006	1528 RICHMOND ST								
503256017	804 RICHMOND ST UNIT A								
500020036	464 CARLSTON ST								
503330029	752 COLUSA AVE								
504111011	409 NORVELL ST								
502030001	6600 CUTTING BLVD								
504292019	126 CARMEL AVE								
502461003	1344 NORVELL ST UNIT A								
502212019	6708 BLAKE ST								
503490012	7219 HOTCHKISS AVE								
503243008	933 LIBERTY ST								
510026002	5716 SAN DIEGO ST								
502260023	1532 LEXINGTON AVE								
502260023	1532 LEXINGTON AVE								
502062029	11600 SAN PABLO AVENUE								

Jurisdiction	El Cerrito	
Reporting Year	2023	(Jan. 1 - Dec. 31)
Planning Period	6th Cycle	01/31/2023 - 01/31/2031

ANNUAL ELEMENT PROGRESS REPORT
Housing Element Implementation

This table is auto-populated once you enter your jurisdiction name and current year data. Past year information comes from previous APRs.

Please contact HCD if your data is different than the material supplied here

Table B
Regional Housing Needs Allocation Progress
Permitted Units Issued by Affordability

		1		2									3	4
Income Level		**RHNA Allocation by Income Level**	**Projection Period - 06/30/2022-01/30/2023**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total Units to Date (all years)**	**Total Remaining RHNA by Income Level**
Very Low	Deed Restricted	334	-	-	-	-	-	-	-	-	-	-	-	334
	Non-Deed Restricted		-	-	-	-	-	-	-	-	-	-		
Low	Deed Restricted	192	-	-	-	-	-	-	-	-	-	-	-	192
	Non-Deed Restricted		-	-	-	-	-	-	-	-	-	-		
Moderate	Deed Restricted	241	-	-	-	-	-	-	-	-	-	-	-	241
	Non-Deed Restricted		-	-	-	-	-	-	-	-	-	-		
Above Moderate		624	13	50	-	-	-	-	-	-	-	-	63	561
Total RHNA		1,391												
Total Units			13	50	-	-	-	-	-	-	-	-	63	1,328

Progress toward extremely low-income housing need, as determined pursuant to Government Code 65583(a)(1).

	5											6	7
	Extremely low-Income Need		**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total Units to Date**	**Total Units Remaining**
Extremely Low-Income Units*	167		-	-	-	-	-	-	-	-	-	-	167

*Extremely low-income houisng need determined pursuant to Government Code 65583(a)(1). Value in Section 5 is default value, assumed to be half of the very low-income RHNA. May be overwritten.

Note: units serving extremely low-income households are included in the very low-income RHNA progress and must be reported as very low-income units in section 7 of Table A2. They must also be reported in the extremely low-income category (section 13) in Table A2 to be counted as progress toward meeting the extremely low-income housing need determined pursuant to Government Code 65583(a)(1).

Please note: For the last year of the 5th cycle, Table B will only include units that were permitted during the portion of the year that was in the 5th cycle. For the first year of the 6th cycle, Table B will only include units that were permitted since the start of the planning period. Projection Period units are in a separate column.

Please note: The APR form can only display data for one planning period. To view progress for a different planning period, you may login to HCD's online APR system, or contact HCD staff at apr@hcd.ca.gov.

Jurisdiction	El Cerrito	
Reporting Year	2023	(Jan. 1 - Dec. 31)
Planning Period	6th Cycle	01/31/2023 - 01/31/2031

ANNUAL ELEMENT PROGRESS REPORT
Housing Element Implementation

Note: "+" indicates an optional field

Cells in grey contain auto-calculation formulas

Table C
Sites Identified or Rezoned to Accommodate Shortfall Housing Need and No Net-Loss Law

Project Identifier				Date of Rezone	RHNA Shortfall by Household Income Category				Rezone Type	Sites Description							
1				2	3				4	5	6	7	8		9	10	11
APN	Street Address	Project Name+	Local Jurisdiction Tracking ID+	Date of Rezone	Very Low-Income	Low-Income	Moderate-Income	Above Moderate-Income	Rezone Type	Parcel Size (Acres)	General Plan Designation	Zoning	Minimum Density Allowed	Maximum Density Allowed	Realistic Capacity	Vacant/Nonvacant	Description of Existing Uses
Summary Row: Start Data Entry Below																	

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Jurisdiction	El Cerrito	
Reporting Year	2023	(Jan. 1 - Dec. 31)

Table D

Program Implementation Status pursuant to GC Section 65583

Housing Programs Progress Report

Describe progress of all programs including local efforts to remove governmental constraints to the maintenance, improvement, and development of housing as identified in the housing element.

1	2	3	4
Name of Program	Objective	Timeframe in H.E	Status of Program Implementation
H-1.A	Maintain Sites Inventory	Ongoing	The City developed a tracking spreadsheet that is to be used by all planners processing entitlements to compare actual unit count by income level to assumptions in the inventory.
H-1.B	Promote Mixed-use Development and Amenities in San Pablo Avenue Specific Plan Area (no discrete actions)	Ongoing	In 2023 the City entitled one project in the San Pablo Avenue Specfic Plan Area which included 35 very low-income and 34 low-income units.
H-1.C	Accessory Dwelling Unit Tools and Resources	Annual	The City started developing an ADU handout, which provides infromation for property owner wishihng to devlop and ADU in 2023, this hand out is expect to be completed in the spring of 2024. In 2023 the City issued 48 building permits for ADUs.
H-1.D	Objective Design Standards	2024	In progress
H-1.E	Zoning to Expand Housing Choice in Single-family Neighborhoods	2025-2028	A consultant was selected for the Safety Element, as part of their scope they will conduct fire risk evaluation and development mitigation program to allow more devlopment in the VHFHSZ of the City.
H-1.F	Facilitate Development of Pipeline Projects	Ongoing	ongoing
H-1.G	SB 35 Ministerial Approval Procedure	2024	An appllicaiton and a checklist shall be devloped and made available on the City website
H-1.H	Monitor Land Use Controls	Ongoing	The City has developed an internal tracking spreadsheet to track specific land use controls that developers are seeking exceptions from.
H-2.A	Inclusionary Zoning Ordinance	2024	Not yet started. The City is drafting a request for proposals to hire an economic consultant to update the City's Inclusionary Financial Feasibility Analysis.
H-2.B	Affordable Housing Trust Fund Priorities	2024	The City will hold a stakeholder meetings and workshop to establish priorities for the allocation of Affordable Housing Trust Funds once such funds are available
H-2.C	New Local Sources of Affordable Housing Funding	Ongoing	In progress
H-2.D	Assist in Affordable Housing Development	Ongoing	ongoing
H-2.E	Develop Mixed Income Housing and Amenities on BART Lands	Ongoing	The City has established a main point of contact with BART, and the City meets regularly with BART Staff regarding the devlopment of houisng at El Cerrito Plaza and Del Norte Stations.
H-2.F	Coordinate Transportation Projects with Affordable Housing	Ongoing	ongoing
H-2.G	Shelter and Housing Solutions for Persons Experiencing Homelessness	Ongoing	ongoing
H-2.H	Zoning Amendments for Special Needs Housing	2024	In progress
H-2.I	State Density Bonus	2024	In progress
H-2.J	Affordable Housing and Places of Assessmbly	2026	In progress
H-2.K	Infrastructure Priority for Affordable Housing	2023	The City has sent a copy of the Housing Element with a cover memo, explaining the requirements of Government Code Section 65589.7, to East Bay Municipal Utility District and to Stege Sanitary District.
H-3.A	Residential Rental Inspection Program	Ongoing	The Residential Rental Inspection Program (RRIP) continued in 2023. 104 initial RRIP inspections and 92 reinspections were conducted in 2023.
H-3.B	Continue to encourage the rehabilitation of existing housing units	Ongoing	ongoing
H-3.C	Tenant Protections	2024, 2028	In progress
H-3.D	Continue to maintain a database of assisted housing units	Annual	ongoing
H-3.E	Direct City investments in ways that serve to maintain older residential neighborhoods and transform low and moderate resource areas into areas of opportunity	Annual	ongoing
H-3.F	Seismic Retrofit Program	Ongoing	In 2021, City staff issued a Request for Qualifications for seeking qualified engineers/consultants to complete an inventory and analysis of soft story residential buildings in El Cerrito and develop program recommendations. In 2022, the City completed the soft-story inventory for multi-unit buildings with three or more units through at Planning Grant from Cal OES. This grant funded an analysis of potential at-risk residential buildings and provided the City with data to inform future policy direction in consideration with the needs of the residents and property owners. This program aims to reduce risks to human life, structures and infrastructure in the event of a powerful earthquake. The program was completed in 2023. The City will continue to monitor the availability of funding through State/Federal programs to develop/implement further risk reduction policies
H-4.A	Continue to distribute information about fair housing services offered by the Contra Costa Housing Services Collaborative, including tenant-landlord counseling, fair housing services, and legal advice and representation for residents.	Annual	ongoing
H-4.B	Review and update Reasonable Accommodation Ordinance	2026	In progress
H-4.C	Housing Choice Voucher (HCV) Program	2024	In progress
H-4.D	Community Opportunity to Purchase Act	2025/2026	In progress
H-4.E	Home Match Contra Costa	2027	In progress
H-4.F	Community Engagement and Capacity Building	2025	In progress
H-5.A	Partnerships for Energy and Water Efficiency	Ongoing	The City adheres to the the CA Green, Energy and Plumning Codes.
H-5.B	Marketing Strategy	Ongoing	ongoing
H-5.C	Develop and/or Pursue Funding for Energy Efficiency Programs	Annual	ongoing
H-5.D	Encourage homeowners to undertake energy and water conservation projects that save energy, lower costs and protect the environment	Ongoing	The City's transfer tax includes a rebate to property owners who make energy efficiency and water conservation improvements.

Jurisdiction	El Cerrito	
Reporting Period	2023	(Jan. 1 - Dec. 31)
Planning Period	6th Cycle	01/31/2023 - 01/31/2031

ANNUAL ELEMENT PROGRESS REPORT

Housing Element Implementation

(CCR Title 25 §6202)

Note: "+" indicates an optional field

Cells in grey contain auto-calculation formulas

Table E									
Commercial Development Bonus Approved pursuant to GC Section 65915.7									
Project Identifier				Units Constructed as Part of Agreement				Description of Commercial Development Bonus	Commercial Development Bonus Date Approved
1				2				3	4
APN	Street Address	Project Name+	Local Jurisdiction Tracking ID+	Very Low Income	Low Income	Moderate Income	Above Moderate Income	Description of Commercial Development Bonus	Commercial Development Bonus Date Approved
Summary Row: Start Data Entry Below									

Jurisdiction	El Cerrito	
Reporting Period	2023	(Jan. 1 - Dec. 31)
Planning Period	6th Cycle	01/31/2023 - 01/31/2031

ANNUAL ELEMENT PROGRESS REPORT
Housing Element Implementation

Note: "+" indicates an optional field

Cells in grey contain auto-calculation formulas

Table F
Units Rehabilitated, Preserved and Acquired for Alternative Adequate Sites pursuant to Government Code section 65583.1(c)

Please note this table is optional: The jurisdiction can use this table to report units that have been substantially rehabilitated, converted from non-affordable to affordable by acquisition, and preserved, including mobilehome park preservation, consistent with the standards set forth in Government Code section 65583.1, subdivision (c). Please note, motel, hotel, hostel rooms or other structures that are converted from non-residential to residential units pursuant to Government Code section 65583.1(c)(1)(D) are considered net-new housing units and must be reported in Table A2 and not reported in Table F.

Activity Type	Units that Do Not Count Towards RHNA+ Listed for Informational Purposes Only				Units that Count Towards RHNA + Note - Because the statutory requirements severely limit what can be counted, please contact HCD at apr@hcd.ca.gov and we will unlock the form which enable you to populate these fields.				The description should adequately document how each unit complies with subsection (c) of Government Code Section 65583.1+. For detailed reporting requirements, see the chcklist here:
	Extremely Low-Income+	Very Low-Income+	Low-Income+	TOTAL UNITS+	Extremely Low-Income+	Very Low-Income+	Low-Income+	TOTAL UNITS+	https://www.hcd.ca.gov/community-development/docs/adequate-sites-checklist.pdf
Rehabilitation Activity									
Preservation of Units At-Risk									
Acquisition of Units									
Mobilehome Park Preservation									
Total Units by Income									

Jurisdiction	El Cerrito	
Reporting Period	2023	(Jan. 1 - Dec. 31)
Planning Period	6th Cycle	01/31/2023 - 01/31/2031

ANNUAL ELEMENT PROGRESS REPORT

Housing Element Implementation

Note: "+" indicates an optional field

Cells in grey contain auto-calculation formulas

Table F2

Above Moderate Income Units Converted to Moderate Income Pursuant to Government Code section 65400.2

For up to 25 percent of a jurisdiction's moderate-income regional housing need allocation, the planning agency may include the number of units in an existing multifamily building that were converted to deed-restricted rental housing for moderate-income households by the imposition of affordability covenants and restrictions for the unit. Before adding information to this table, please ensure housing developments meet the requirements described in Government Code 65400.2(b).

Project Identifier					Unit Types		Affordability by Household Incomes After Conversion							Units credited toward Moderate Income RHNA		Notes
1					2	3	4							5		6
Prior APN+	Current APN	Street Address	Project Name+	Local Jurisdiction Tracking ID	Unit Category (2 to 4,5+)	Tenure R=Renter	Very Low-Income Deed Restricted	Very Low-Income Non Deed Restricted	Low- Income Deed Restricted	Low- Income Non Deed Restricted	Moderate- Income Deed Restricted	Moderate-Income Non Deed Restricted	Above Moderate-Income	Total Moderate Income Units Converted from Above Moderate	Date Converted	Notes
Summary Row: Start Data Entry Below							0	0	0	0	0	0	0	0		

Jurisdiction	El Cerrito	
Reporting Period	2023	(Jan. 1 - Dec. 31)
Planning Period	6th Cycle	01/31/2023 - 01/31/2031

NOTE: This table must only be filled out if the housing element sites inventory contains a site which is or was owned by the reporting jurisdiction, and has been sold, leased, or otherwise disposed of during the reporting year.

Note: "+" indicates an optional field

Cells in grey contain auto-calculation formulas

ANNUAL ELEMENT PROGRESS REPORT

Housing Element Implementation

Table G

Locally Owned Lands Included in the Housing Element Sites Inventory that have been sold, leased, or otherwise disposed of

Project Identifier						
1				2	3	4
APN	**Street Address**	**Project Name+**	**Local Jurisdiction Tracking ID+**	**Realistic Capacity Identified in the Housing Element**	**Entity to whom the site transferred**	**Intended Use for Site**
Summary Row: Start Data Entry Below						

Jurisdiction	El Cerrito		**NOTE: This table must contain an invenory of ALL surplus/excess lands the reporting jurisdiction owns**	Note: "+" indicates an optional field Cells in grey contain auto-calculation formulas
Reporting Period	2023	(Jan. 1 - Dec. 31)		

ANNUAL ELEMENT PROGRESS REPORT
Housing Element Implementation

For Contra Costa County jurisdictions, please format the APN's as follows:999-999-999-9

Table H						
Locally Owned Surplus Sites						
Parcel Identifier				**Designation**	**Size**	**Notes**
1	**2**	**3**	**4**	**5**	**6**	**7**
APN	**Street Address/Intersection**	**Existing Use**	**Number of Units**	**Surplus Designation**	**Parcel Size (in acres)**	**Notes**
Summary Row: Start Data Entry Below						

Jurisdiction	El Cerrito
Reporting Period	2023 (Jan. 1 - Dec. 31)
Planning Period	6th Cycle 01/31/2023 - 01/31/2031

NOTE: STUDENT HOUSING WITH DENSITY BONUS ONLY. This table only needs to be completed if there were student housing projects WITH a density bonus approved pursuant to Government Code65915(b)(1)(F)

ANNUAL ELEMENT PROGRESS REPORT

Housing Element Implementation

Note: "+" indicates an optional field

Cells in grey contain auto-calculation formulas

Table J														
Student housing development for lower income students for which was granted a density bonus pursuant to subparagraph (F) of paragraph (1) of subdivision (b) of Section 65915														
Project Identifier				Project Type	Date	Units (Beds/Student Capacity) Approved							Units (Beds/Student Capacity) Granted Density Bonus	Notes
1				2	3	4							5	6
APN	Street Address	Project Name+	Local Jurisdiction Tracking ID+	Unit Category (SH - Student Housing)	Date	Very Low- Income Deed Restricted	Very Low- Income Non Deed Restricted	Low- Income Deed Restricted	Low- Income Non Deed Restricted	Moderate- Income Deed Restricted	Moderate- Income Non Deed Restricted	Above Moderate- Income	Total Additional Beds Created Due to Density Bonus	Notes
Summary Row: Start Data Entry Below														

Jurisdiction	El Cerrito	
Reporting Period	2023	(Jan. 1 - Dec. 31)
Planning Period	6th Cycle	01/31/2023 - 01/31/2031

ANNUAL ELEMENT PROGRESS REPORT

Table K

Tenent Preference Policy

Local governments are required to inform HCD about any local tenant preference ordinance the local government maintains when the jurisdiction submits their annual progress report on housing approvals and production, per Government Code 7061 (SB 649, 2022, Cortese). Effective January 1, 2023, local governments adopting a tenant preference are required to create a webpage on their internet website containing authorizing local ordinance and supporting materials, no more than 90 days after the ordinance becomes operational.

Does the Jurisdiction have a local tenant preference policy?	No
If the jurisdiction has a local tenant preference policy, provide a link to the jurisdiction's webpage on their internet website containing authorizing local ordinance and supporting materials.	
Notes	

Jurisdiction	El Cerrito	
Reporting Year	2023	(Jan. 1 - Dec. 31)

ANNUAL ELEMENT PROGRESS REPORT
Local Early Action Planning (LEAP) Reporting
(CCR Title 25 §6202)

Please update the status of the proposed uses listed in the entity's application for funding and the corresponding impact on housing within the region or jurisdiction, as applicable, categorized based on the eligible uses specified in Section 50515.02 or 50515.03, as applicable.

Total Award Amount	$ 150,000.00	*Total award amount is auto-populated based on amounts entered in rows 15-26.*

LEAP Grant Closeout submitted on 10/25/2023 which funded the *Other* tasks listed below

Task	$ Amount Awarded	$ Cumulative Reimbursement Requested	Task Status	Other Funding	Notes
HE 2023-2031: Project Admin.	$ 20,249.00	$ 20,249.00	Completed	Other	Winter 2021 - Fall 2023
HE 2023-2031: Community Engagement	$ 12,253.00	$ 12,253.00	Completed	Other	Spring 2022 - Summer 2023
HE 2023-2031:Draft HE Preparation	$ 65,426.00	$ 65,426.00	Completed	Other	Spring 2022 - Summer 2023
HE 2023-2031: HCD Review	$ 27,680.00	$ 27,680.00	Completed	Other	Fall 2022 - Summer 2023
HE 2023-2031: Environmental Compliance	$ 11,520.00	$ 11,520.00	Completed	Other	Spring 2022 - Summer 2023
HE 2023-2031: Final Documents & Adoption	$ 3,606.00	$ 3,606.00	Completed	Other	Summer 2023
Technology Upgrade	$ 9,266.00	$ 9,265.66	Completed	Other	Summer 2021

Summary of entitlements, building permits, and certificates of occupancy (auto-populated from Table A2)

Completed Entitlement Issued by Affordability Summary		
Income Level		**Current Year**
Very Low	Deed Restricted	35
	Non-Deed Restricted	0
Low	Deed Restricted	34
	Non-Deed Restricted	0
Moderate	Deed Restricted	0
	Non-Deed Restricted	0
Above Moderate		5
Total Units		**74**

Building Permits Issued by Affordability Summary		
Income Level		**Current Year**
Very Low	Deed Restricted	0
	Non-Deed Restricted	0
Low	Deed Restricted	0
	Non-Deed Restricted	0
Moderate	Deed Restricted	0
	Non-Deed Restricted	0
Above Moderate		50
Total Units		**50**

Certificate of Occupancy Issued by Affordability Summary		
Income Level		**Current Year**
Very Low	Deed Restricted	0
	Non-Deed Restricted	0
Low	Deed Restricted	0
	Non-Deed Restricted	0
Moderate	Deed Restricted	0
	Non-Deed Restricted	0
Above Moderate		189
Total Units		**189**

AGENDA BILL

Agenda Item No. 7.D.

Date: March 19, 2024
To: El Cerrito City Council
From: Will Provost, Assistant to the City Manager, City Management
Subject: Amendment to Consulting Services Agreement with Godbe Research

ACTION PROPOSED

Adopt a resolution authorizing the City Manager to execute an amendment to the consulting services agreement with Godbe Research to conduct a feasibility survey regarding the extension of Measure R.

BACKGROUND/ANALYSIS

In November 2014, El Cerrito voters approved an extension of Measure R at the one percent sales tax rate for twelve years. Measure R generates revenues that have been essential in maintaining City services including 9-1-1 emergency response, fire protection, youth programs, and parks. With Measure R set to sunset (end) on March 31, 2027, the City is exploring placing an extension of the measure on the November 2024 ballot, that would extend the current one-cent sales tax rate, without increasing taxes.

Before placing a measure on the ballot, the City would like to evaluate the community's level of support for extending Measure R. Godbe Research, a leading public opinion survey firm, has provided a proposal to conduct a feasibility survey for the extension of Measure R, for a cost not to exceed $36,550. Godbe Research intends to use a hybrid internet and telephone survey approach that provides results that accurately represent the opinions of El Cerrito voters.

Having worked with the City of El Cerrito on opinion research for many years, Godbe Research has a deep understanding of the El Cerrito community. Notably, the firm will be able to leverage previously conducted public opinion surveys for the City to streamline the development of the Measure R renewal survey instrument and to compare trends over time. Most recently, the City entered into an agreement with Godbe Research to evaluate the opinions and attitudes of City of El Cerrito voters on funding a new Library. This initial agreement with Godbe Research was entered into on March 1, 2023, in an amount not to exceed $34,775 (in Fiscal Year 2022-2023). Subsequently, the City engaged Godbe Research to complete a tracking survey in Fall 2024, to continue evaluating the opinions and attitudes of El Cerrito voters. The amendment with Godbe Research was entered into on September 1, 2023, with the total expenses with Godbe Research amounting to $25,950 thus far in Fiscal Year 2023-2024.This request is to amend the contract with Godbe Research in the of amount $36,550 to evaluate public opinion in El Cerrito regarding an extension of Measure R, for a total not to exceed amount of $62,500 in Fiscal Year 2023-2024, and extending the term of the agreement through July 31, 2024.

Pursuant to Resolution 2017-71A, contracts up to $45,000 may be authorized by the City Manager. The same Resolution stipulates that purchases made from a single vendor (either individually or collectively within one fiscal year) over $45,000 requires City Council approval. City staff is therefore recommending that the City Council authorize the City Manager to amend the current agreement with Godbe Research in the amount of $36,550 for a total amount not to exceed $62,500 in Fiscal Year 2023-2024.

STRATEGIC PLAN CONSIDERATIONS
This action supports the City’s Strategic Plan Goal(s) of:

- *High Performing Organization; and*
- *Community Safety; and*
- *Livability and Belonging; and*
- *Infrastructure and Amenities; and*
- *Environmental Sustainability.*

ENVIRONMENTAL CONSIDERATIONS
This section is not applicable to this agenda item.

FINANCIAL CONSIDERATIONS
Funding for this amendment, totaling $36,550, is included in the Amended FY 2023-24 General Fund budget for City Management, approved by the El Cerrito City Council on March 5, 2024.

LEGAL CONSIDERATIONS
The City Attorney has reviewed the proposed action, and the Consulting services agreement conforms to the City's standard agreement as approved by the City Attorney.

Reviewed by:

Karen Pinkos, City Manager

Attachments:
1. Resolution
2. Godbe Research Proposal

RESOLUTION NO. 2024-XX

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF EL CERRITO AUTHORIZING THE CITY MANAGER TO EXECUTE AN AMENDMENT TO THE CONSULTING SERVICES AGREEMENT BETWEEN THE CITY OF EL CERRITO AND GODBE RESEARCH IN THE AMOUNT OF $36,550, FOR A TOTAL NOT TO EXCEED AMOUNT OF $62,500 IN FISCAL YEAR 2023-2024

WHEREAS, in November 2014, City of El Cerrito voters approved an extension of Measure R at the one percent sales tax rate; and

WHEREAS, the Measure R sales tax rate is set to sunset (end) on March 31, 2027; and

WHEREAS, Measure R provides critical funding for programs and services that maintain public safety, fire protection, youth programs, parks, and infrastructure; and

WHEREAS, an extension of Measure R would enable the City to continue addressing these community priorities including maintaining rapid 9-1-1 response times, supporting after-school programs, and providing other essential services in El Cerrito; and

WHEREAS, the City is exploring placing an extension of Measure R on the November 2024 ballot, that would extend the current one-cent sales tax rate, without increasing taxes; and

WHEREAS, before placing a measure on the ballot, the City would like to evaluate the community's level of support for extending Measure R; and

WHEREAS, Godbe Research, a leading public opinion survey firm, has provided a proposal to conduct a feasibility survey for the extension of Measure R, for a cost not to exceed $36,550; and

WHEREAS, previously in Fiscal Year 2023-24, Godbe Research has supported the City by completing a survey, evaluating the opinions and attitudes of El Cerrito voters regarding a potential measure to fund the development of a new library in El Cerrito, for a cost of $25,950; and

WHEREAS, the City's Procurement Policy requires City Council approval for purchases made from a single vendor collectively within one fiscal year totaling over $45,000.

NOW THEREFORE, BE IT RESOLVED by the City Council of the City of El Cerrito that it hereby authorizes the City Manager to execute an amendment to the consulting services agreement with Godbe Research in an amount of $36,550, for a total not to exceed amount of $62,500 in Fiscal Year 2023-2024 and extending the term of the agreement to July 31, 2024.

BE IT FURTHER RESOLVED that this resolution shall become effective immediately upon passage and adoption.

I CERTIFY that at a regular meeting on March 19, 2024, the City Council of the City of El Cerrito passed this Resolution by the following vote:

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

IN WITNESS of this action, I sign this document and affix the corporate seal of the City of El Cerrito on______________.

____
Holly M. Charléty, City Clerk

APPROVED:

____
Tessa Rudnick, Mayor

PROPOSAL TO CONDUCT A SURVEY OF REGISTERED VOTERS

Presented to the City of El Cerrito

February 29, 2024

GODBE RESEARCH EXPERIENCE

Godbe Corporation dba Godbe Research is a full-service public opinion research and voter polling agency that offers its clients extensive experience in public opinion research for ballot and revenue measure feasibility, community needs assessments, resident and community priorities, public education and outreach strategies, strategic and general planning efforts, resident and user satisfaction, public sector marketing efforts, and other customized client needs. Our offices in Burlingame, CA (Corporate) and Reno, NV (Southwest/Northwest) house a staff of highly trained and experienced researchers and a commitment to providing superior quality research and client services.

The firm has been employed by public and private sector clients, throughout the United States and internationally, and the combined expertise of the Godbe Research team spans almost 60 years in the field of public opinion research. Our Team consists of the President (Bryan Godbe), Vice President (Charles Hester), and a staff of Senior Research Managers, Senior Statistical Analysts, Research Analysts, and Research Associates. Each team member has the education and experience commensurate with their position at Godbe Research, and the team regularly teaches, authors, and speaks in the field of survey research. In short, you will not find a more experienced and educated team in public opinion research.

As part of our overall experience, Godbe Research has conducted almost 3,000 research projects for California local government agencies since our founding in 1990. In terms of research studies to specifically address ballot and revenue measure/fee feasibility, community priorities, and resident satisfaction and importance for California public sector agencies, Godbe Research has conducted recent (since 2010) voter survey projects leading to successful revenue generating measure (e.g., sales taxes, parcel taxes, utility users taxes, business license taxes, general obligation bonds, etc.) outcomes for the clients such as the City of Concord, City of Pleasant Hill, City of Albany, City of Richmond, Town of Moraga, City of Cupertino, City of Campbell, City of Los Altos, Town of Los Altos Hills, City of Morgan Hill, City of Redwood City, City of San Mateo, City of Burlingame, City of Belmont, City of San Bruno, City of South San Francisco, County of San Mateo, City of Santa Cruz, City of Watsonville, City of Union City, City of Hayward, City of San Leandro, City of San Rafael, City of Novato, County of Marin, City of Santa Rosa, Town of San Anselmo, City of Folsom, City of Fairfield, City of Rancho Cordova, City of Crescent City, City of Napa, City of Grover Beach, County of Marin, County of San Mateo, County of San Diego, and dozens other others.

We are also currently working with or have recently worked with the City of Berkeley, City of San Rafael, City of Menlo Park, City of Union City, City of City of Napa, City of Millbrae, City of Novato, City of Los Altos, City of St. Helena, City of San Bruno, City of San Leandro, and others on revenue measure polling for the November 2024 election cycles (or later). Finally, Godbe Research has worked for the City of El Cerrito (El Cerrito or City) since 2004 on revenue measure feasibility surveys leading to successful numerous outcomes, including being the pollster for Measure R for which this current survey would be a replacement or extension.

PROPOSED PROJECT WORK PLAN

Godbe Research is a recognized leader in voter opinion research to support public policy decision-making, revenue and ballot measure feasibility, community priorities, and other customized client needs. The firm believes that any project's success depends on recognizing the individual and unique needs of each client and then crafting a project work plan to address these specific needs. To this end, Godbe Research has crafted the following work plan for the City of El Cerrito to illustrate the types of considerations that go into each of our voter polling projects.

Research Objectives

Before beginning any research project, Godbe Research spends a significant amount of time reviewing each client's research objectives to choose the most appropriate research design. Based on our preliminary understanding of this specific project, Godbe Research understands that there are several important research objectives to be addressed, the most important of which include evaluating the opinions and attitudes of City of El Cerrito voters on the feasibility of the potential to place a sales tax measure on the ballot in the City in the November 2024 Presidential general election cycle. The formal research objectives will be fleshed out and refined during the project kick-off meeting and subsequent meetings between the City and Godbe Research as the project unfolds.

The Godbe Research recommendation for this specific registered voter survey process is to conduct a hybrid Internet and telephone survey design with text and email to Internet recruitment for that portion of the survey as well as calls to cell phones and landlines for the telephone version of the survey. Voters in our sampling frame will be selected for being likely to participate in the November 2024 Presidential general election cycle as well as any other election cycles of interest to the City for this study.

Scope of Work

Godbe Research has a proven 34+ year track record of providing accurate and actionable voter polling for hundreds of local, county, and regional government clients. Based on our experience and our recommended hybrid Internet and telephone survey approach, Godbe Research has crafted the following scope of work for the City of El Cerrito. Accordingly, specific services for the survey of El Cerrito registered voters are envisioned to include:

- Conducing an electronic format (e.g., Zoom, Microsoft Teams, Google Meet, etc.) project kick-off meeting with the City of El Cerrito to discuss the research objectives, survey topics/questions, sampling design, funding needs, and other aspects of the survey of El Cerrito registered voters.

- Reviewing background materials, El Cerrito voter and resident demographic data, any previously conducted and related voter surveys for the City (e.g., voter survey in the lead up to Measure R), and other information that will aid in the development of the sampling strategy and survey instrument for this survey of El Cerrito registered voters.

- Development of a stratified and clustered listed sample of El Cerrito voters appropriate to the research objectives of this registered voter survey process, which will likely include voters likely to participate in the November 2024 Presidential general election cycle as well as any other potential election cycles of interest to the City. The listed sample will be primarily constructed using email addresses from the voter file, as the Internet modality will be conducted first in the hybrid survey process. Once we have developed the Internet sample, the rest of the sample will be de-duplicated by matching names, addresses, and phone numbers from Internet survey respondents to those in the voter file. We will then remove any voter from the telephone survey sample who previously completed the survey via the Internet. Further, we will ask survey respondents in the telephone sample if they have already completed the survey via the Internet and will remove those voters from the survey process through a screening question.

- ❖ For review, there are a total of approximately 15,400 voters in the City of El Cerrito. Further, we have also identified that we have email addresses for about 8,875 El Cerrito voters or 57% of the voting electorate. We also have cell phone numbers for approximately 5,770 total El Cerrito voters or 37% of the voting electorate as well as landline telephone numbers for approximately 5,580 City voters or 36% of voters. For the November 2024 general election cycles, we have a similar breakdown of email addresses, cell phones, and landlines for likely voters. Please note that all information (landlines, emails, and cell phones come directly from the State voter file and Contra Costa County Registrar of Voters).

- ➢ Developing and refining a survey instrument of approximately 15 to 22-minutes that will achieve the research objectives for the survey of El Cerrito registered voters, through an iterative process with the City, including multiple points for input, review, and approval prior to fielding the survey.

  - ❖ The survey will be designed to be formatted for both Internet and telephone survey modalities as a ‘hybrid survey’ and both versions of the survey will be identical, save for instructions and other language specific to each survey modality.

- ➢ Programming, refining, and testing the Internet version of the survey instrument using our Internet survey software package. This will be done by our team of IT and programming experts.

- ➢ CATI programming the telephone version of the survey instrument for efficient and accurate data collection, and training telephone interviewing personnel on the questionnaire and interviewing protocol.

  - ❖ For our telephone interviewing projects, Godbe Research uses only live interviewers, who have been intensively trained on the survey questionnaire, and who are located in the western United States.

- ➢ Pre-testing the survey instrument in both modalities to ensure that the questions and response codes are understandable to respondents, and to ensure that the survey length coincides with the budgeted survey length for the project.

- ➢ Developing a recruitment email and recruitment text for the Internet version of the survey and working with the City so that Godbe Research can send recruitment emails to voters with known email addresses and cell phone numbers in the voter file, respectively.

  - ❖ For reference and similar to the baseline survey process, the email will have the City’s @ci.el-cerrito.ca.us email domain for familiarity to voters within our sampling frame and the email should be signed by the City Manager or Finance Director to convey the importance of the survey to the City as well as to reinforce that this is a legitimate City-sponsored survey process.

- Conducting 15 to 22-minute Internet and telephone interviews with up to 400 (n=400) total El Cerrito voters likely to vote in the election cycle(s) of interest to the City. Interviews will be collected according to a strict interviewing protocol and the final City-approved sampling design.

  - A sample size of 400 voters would provide for a maximum margin of error of no greater than +/-4.9% at the 95% confidence level, when looking at all voters in the City, including those likely to turn out in the City's election cycle(s) of interest, including November 2024.

- Processing the data from the survey of El Cerrito registered voters according to a strict quality control protocol and weighting the data, as necessary, to ensure that the results reflect opinions that are truly representative of El Cerrito voters likely to vote in the election cycles of interest.

- Developing a topline report of aggregate findings for the City of El Cerrito as the first reporting deliverable in the registered voter survey process.

  - We will also meet with the City and other project stakeholders to review the topline/aggregate survey results. This will help our more detailed analysis and reporting to be of maximum value to the City.

- Analyzing the survey of El Cerrito registered voters results and preparing a report of findings conclusions, and recommendations for the City (draft and final formats), which directly addresses the City's research objectives outlined for this specific registered voter survey event.

  - Our reports typically include sections for key findings and conclusions, a methodology discussion, analysis of the questions and topics in narrative and graphical format, as well as a copy of the survey questionnaire and a complete set of crosstabulations for all survey questions.

- Presenting the results and recommendations from the registered voter survey to the City of El Cerrito for up to five (5) online presentations as necessary (AB 361 authorized; to prevent the transmission of COVID-19 variants, and; of course, reduce unnecessary carbon emissions).

  - The presentation will be based on the project report and the length and content of the presentation will be based on City and Godbe Research discussions.

- Post-survey consulting on the results and recommendations from the survey of El Cerrito registered voters, as needed by the City and other project stakeholders, as directed by the City (no additional fee).

PRELIMINARY PROJECT TIMELINE

Because of our experience in conducting voter surveys and other community surveys, Godbe Research generally prefers to conduct a hybrid Internet and telephone survey over about a six-week time frame. However, preliminary results can be made available much sooner, as required. Below, we have provided a general timeline in number of days and calendar dates (where known) to illustrate the time needed for each task in the overall research process. Please note that El Cerrito meetings (e.g., project kick off meeting) and tasks (e.g., questionnaire review) have been *italicized* for easy review below.

Godbe Research Tasks	Approx. Time Required
Survey Kick-Off Meeting w/ El Cerrito	*1 Day (1 to 2 hours)*
Questionnaire Drafting and Refinement	6 to 8 Days
Sample Development and Matching (concurrent with questionnaire drafting)	2 to 3 Days
Meeting w/ City to Review Draft Survey	*1 Day (1 to 2 hours)*
Questionnaire Revisions (as needed)	2 to 3 Days
Survey Pretest	1 to 2 Days
Programming and Testing of Internet Version	2 to 3 Days
CATI Programming of Telephone Version (concurrent with Internet programming)	1 to 2 Days
Data Collection / Interviewing (both modalities)	7 to 10 Days (ideally two full weekends)
Initial Data Processing	3 to 5 Days
Topline Report Meeting/Discussion w/ City	*1 Day (1 to 2 hours)*
Survey Data Analysis and Project Reporting	8 to 10 Days
Report/Recommendations Review w/ El Cerrito	*1 Day (1 to 2 hours)*
Report Changes (if needed)	2 to 3 Days
Presentation of Survey Findings to El Cerrito	*Any Time After Report Delivery*
Post Survey Consulting on Results and Recommendations w/ El Cerrito	*Ongoing – As Needed*

PROJECT COST OPTIONS

Godbe Research takes immense pride in delivering reliable and practical opinion research projects ‘on time and on budget’. In doing so, we prefer to provide a firm, fixed fee format for our proposals. This is because we do not believe in assigning arbitrary hours and rarely do projects (even highly similar in nature) take the same amount of time or resources. Thus, we feel that firm and fixed-fee pricing represents the best value to our clients based on their unique and specific needs.

Based on our understanding of needs of the City of El Cerrito for this specific registered voter survey process, Godbe Research has provided project cost options to conduct a 15, 18, 20, or 22-minute hybrid Internet and telephone survey of up to 400 (n=400) total El Cerrito voters in the election cycles of interest to the City, including November 2024. The prices below reflect the all-inclusive costs to complete the survey project -- the overall cost will not exceed those shown below, provided that parameters (e.g., hybrid survey methodology, survey length, sample size, number of meetings and presentations, etc.) of the project conform to those outlined in this scope of work document. Should project parameters or City of El Cerrito needs change, we will be happy to provide amended costs prior to proceeding.

Hybrid Internet/Telephone Survey of up to 400 (n=400) City of El Cerrito Voters

Project Task	15-min.	18-min.	20-min.	22-min.
Listed Voter Telephone Sample	$1,000.00	$1,000.00	$1,000.00	$1,000.00
Email Sample Purchase	$1,000.00	$1,000.00	$1,000.00	$1,000.00
Third Party Email/Cell Matching	$800.00	$800.00	$800.00	$800.00
Internet Version Programming/Testing	$4,500.00	$4,750.00	$5,000.00	$5,250.00
CATI Programming	$1,125.00	$1,350.00	$1,500.00	$1,650.00
Internet Version Recruitment/Hosting	$3,000.00	$3,000.00	$3,000.00	$3,000.00
Telephone Interviewing	$7,800.00	$9,000.00	$10,200.00	$11,400.00
Data Processing	$950.00	$950.00	$950.00	$950.00
Research Fee	$8,000.00	$8,000.00	$8,000.00	$8,000.00
Project Management	$3,000.00	$3,000.00	$3,000.00	$3,000.00
Miscellaneous Expenses	$500.00	$500.00	$500.00	$500.00
Voter Survey Total	$31,675.00	$33,350.00	$34,950.00	$36,550.00

GODBE RESEARCH

Gain Insight

GODBE RESEARCH

www.godberesearch.com

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Suite B-309
Reno, NV 89521

AGENDA BILL

THE CITY OF EL CERRITO

Agenda Item No. 9.A.

Date: March 19, 2024
To: El Cerrito City Council
From: Holly M. Charléty, City Clerk, City Management
Subject: Adoption of Revisions to City Board, Commission, and Committee Regulations

ACTION PROPOSED

1) Adopt a resolution modifying regulations for City Board, Commissions, and Committees including member requirements, youth participation and communication with City Council and 2) introduce by title and waive any further reading of an Ordinance amending section 2.04.220 of the El Cerrito Municipal Code related to meeting frequency and restrictions regarding concurrent appointments.

BACKGROUND/ANALYSIS

At the City Council meeting on March 21, 2023, Councilmember Motoyama and Fadelli were appointed to an Advisory Body ad-hoc committee to meet, discuss, and return with recommendations for modifications to existing policy and procedures. The ad-hoc committee met several times over the course of nine months and discussed a number of topics. On September 19, 2023 the City Council held a study session and subsequently solicited feedback from current members of advisory bodies on proposed recommendations. On December 5, 2023, the City Council held a second study session to discuss the recommendations made by the ad-hoc committee with some modifications included based on member feedback received. At the conclusion of the study session discussion, the City Council passed a motion directing staff to return with legislation to modify regulations as summarized below.

- Application and Appointment
  - Applicants encouraged (not required) to attend meetings before submitting an application and demonstrate knowledge of current work of advisory body
  - No more than two concurrent appointments by the same individual, with priority going to those not already serving
- Meeting Frequency
  - Modified from monthly to quarterly for the minimum number of meetings required
  - City Council to be provided an annual report of meetings held for all advisory bodies for the prior calendar year
- Workplan and Accomplishments
  - Beginning with Fiscal Year 2026, Advisory Body to adopt a two-year workplan, post on the City's website and presented to City Council on consent by July 1st of applicable years

    - The Council approved workplan template to contain a section for accomplishments for the prior fiscal year, which shall be posted online and presented to City Council on consent annually by July 1st
- Recommendations to City Council
    - Advisory Body recommendations shall reference applicable workplan item, or connect to area of responsibility and will be presented to City Council on the consent calendar
    - Recommendations not related to workplan or areas of responsibility will be presented as general public comments
- Youth participation
    - Establish a process for an advisory body to appoint one youth member
    - Youth member must be 14-18 and a resident or student at El Cerrito High School and obtain written consent to participate
    - Appointment shall be non-voting and exempt from general rules except attendance, orientation and handbook training, and one hour of sexual harassment prevention training.
    - Participants encouraged to present to the City Council on their experience at the end of their service

The regulation changes are presented in the attached resolution, with the exception of modifications to meeting frequency and appointment which are presented in the attached ordinance as these regulations are adopted as part of the City's municipal code. While the resolution will go into effect immediately upon adoption, the action required for adoption of the ordinance is to introduce and hold the first reading by title and return to the City Council for adopted at the April 2nd meeting. The ordinance would go into effect 30 days following adoption.

STRATEGIC PLAN CONSIDERATIONS
This action supports the City’s Strategic Plan Goal(s) of:

- *High Performing Organization.*

ENVIRONMENTAL CONSIDERATIONS
This section is not applicable to this agenda item.

FINANCIAL CONSIDERATIONS
Any modifications to the municipal code would require publication at a cost covered under the City Clerk’s approved FY 2023-24 budget.

LEGAL CONSIDERATIONS
The City Attorney has reviewed and ensured regulations proposed are in compliance with applicable laws.

Reviewed by:

Karen Pinkos, City Manager

Attachments:

1. Resolution
2. Exhibit A to Resolution
3. Ordinance

RESOLUTION 2024-XX

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF EL CERRITO TO RESCIND RESOLUTION 2021-55 AND ADOPT REGULATIONS REGARDING CITY BOARDS, COMMISSIONS AND COMMITTEES INCLUDING MEMBER REQUIREMENTS, YOUTH PARTICIPATION, AND COMMUNICATIONS TO CITY COUNCIL

WHEREAS, on October 19, 2021 Resolution 2021-55 was adopted modifying the Advisory Body application process to include a requirement to attend two of the last three meetings held by the Advisory Body applied for prior to submitting an application of interest to the City Clerk; and

WHEREAS, on March 21, 2023 the City Council formed an Ad-Hoc Committee comprised of Mayor Motoyama and Councilmember Fadelli to discuss and review areas pertaining to Advisory Bodies; and

WHEREAS, the City Council Ad-Hoc committee met several times between April and December 2023 and discussed several areas including youth participation, general member requirements, and communications with City Council; and

WHEREAS, the City Council held a study session on September 19, 2023 to discuss recommendations made by the Ad-Hoc committee; and

WHEREAS, following the study session, Advisory Body member feedback was solicited and reviewed by the Ad-Hoc committee; and

WHEREAS, on December 5, 2023 the City Council held a second study session to review revised recommendations from the Ad-Hoc committee; and

WHEREAS at the conclusion of the second study session, the City Council passed a motion to approve the following ad-hoc recommendations and directing staff to return with legislation to implement the changes.

NOW THEREFORE, BE IT RESOLVED by the City Council of the City of El Cerrito that Resolution 2021-55 is hereby rescinded.

BE IT FURTHER RESOLVED, that the City Council implements the following additions and modifications to policy and procedures related to City Advisory Bodies:

<u>Section 1: Application and Appointment</u>

1. Applicants for City Advisory Bodies are strongly encouraged to attend meetings of the Advisory Body applied for prior to submitting an application to the City Clerk.
2. Applicants shall demonstrate knowledge of the current work of the Advisory Body applied for.

3. During the application and appointment process, priority shall be given to those who are not currently serving on another City Advisory Body and no individual shall be appointed to serve on more than two Advisory Bodies concurrently.
4. Applications shall be accepted on an on-going basis and will remain valid for a period of one year from the date received.

<u>Section 2: Meeting Frequency</u>

1. The minimum quarterly meeting frequency adopted by the El Cerrito Municipal Code shall be the default schedule for all advisory bodies.
    a. Additional meetings can be held if staff is available, and membership supports the need.
2. The City Clerk shall provide an annual report of the total meetings held the prior calendar year for all Advisory Bodies.

<u>Section 3: Workplan and Accomplishments.</u> Advisory Bodies exempt from this section include the Citizens Streets Oversight Committee, Civil Service Commission, Design Review Board, and Planning Commission.

1. Advisory Bodies shall develop and adopt a two-year workplan no later than with Fiscal Year 2026.
    a. Advisory Bodies with existing workplans are encouraged to update and submit their two-year workplan for Fiscal Year 2025.
    b. The staff liaison shall assist and guide the members in developing the workplan to ensure that all areas of the workplan are within the scope of the Advisory Body's responsibility and the City's Strategic Plan.
2. All workplans shall be adopted by the Advisory Body and posted on the Advisory Body's page of the City's website no later than July 1st of applicable years.
    a. The workplan shall include a section to provide annual accomplishments of the Advisory Body which shall be updated and posted annually by July 1st.
3. The staff liaison shall coordinate with the City Clerk to place the adopted workplan and/or accomplishments on the City Council consent calendar as a "receive and file" item.
    a. The Chair, Vice-Chair, or designated member of the Advisory Body shall attend the meeting to address any questions that may arise from a member of the City Council.
4. The approved workplan template shall be used, attached hereto as Exhibit A. The City Clerk has authorization to make non-substantive changes without approval by the City Council.
5. If an Advisory Body wishes to present to the City Council their workplan and/or accomplishments, they may make a request through their staff liaison. Such requests will be reviewed and approved in the same manner as described in section M (7) of the City Council Rules of Order and Procedure.

Section 4: Recommendations to City Council.

1. Recommendations to City Council shall reference what workplan item(s) they are related to or reference a specific area of Advisory Body responsibility the recommendations are connected to.
    a. The staff liaison shall coordinate with the City Clerk to place the recommendation on the City Council consent calendar as a "receive and file" item.
2. A recommendation made in connection with a request by City staff will be included in the Agenda Bill or related documentation presented to the City Council.
3. If recommendations are made outside of the area(s) of responsibility or workplan of the Advisory Body, they will be presented to City Council as general public comments.
    a. If a member of the City Council wishes to further discuss any recommendation received by an Advisory Body, it may be requested as an agenda item at a future meeting.

Section 5: Youth Participation

1. Any City Advisory Body may take action to request the City to advertise interest for participation of one youth member.
2. Youth member applicants shall meet the following criteria:
    a. Enrolled as a student at El Cerrito High School, or be a resident of El Cerrito between the ages of 14-18; and
    b. Obtain written consent of a parent or guardian to participate.
3. Interested applicants shall submit an application to the City Clerk, which will then be directed to the staff liaison to facilitate an informal interview with the Advisory Body.
4. A youth member appointment made by an Advisory Body shall not require City Council action to confirm. Once an appointment has been made, the staff liaison shall provide applicable information to the City Clerk.
5. A youth member appointment shall be non-voting. Non-voting status does not restrict participation in discussion or casting a vote; however the vote will not be part of the official count to determine the outcome of the action.
6. A youth member shall not be counted for the purposes of determining a quorum
7. Youth members shall be exempt from general rules and requirements related to members of advisory bodies with the following exceptions:
    a. Attendance rules; and
    b. Orientation and handbook training and submission of an Orientation and Member Handbook Acknowledgement Form; and
    c. One-hour of Sexual Harassment Prevention training.
7. Participants shall be encouraged to evaluate and provide a presentation at a City Council meeting to share their experience at the end of their service.

BE IT FURTHER RESOLVED that this resolution shall become effective immediately upon passage and adoption.

I CERTIFY that at a regular meeting on March 19, 2024 the City Council of the City of El Cerrito passed this Resolution by the following vote:

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

IN WITNESS of this action, I sign this document and affix the corporate seal of the City of El Cerrito on ________________.

____
Holly M. Charléty, City Clerk

APPROVED:

____
Tessa Rudnick, Mayor

THE CITY OF EL CERRITO

(ADVISORY BODY NAME)

Staff Liaison
(First Last) | (liaison phone)
(Liaison email)
(Department Name)

BIENNUAL WORK PLAN
FISCAL YEAR YYYY/YYYY - YYYYY/YYYY

(ADVISORY BODY NAME)

Chair (First Last); Vice-Chair (First Last); Members (First Last), (First Last) - listed in Alpha order by last name

---

MISSION STATEMENT: (State mission as identified in enabling legislation and include legislation citation)

HISTORICAL BACKGROUND: (Brief discussion regarding when the commission/committee was established and how it has changed over time)

FISCAL YEAR (YYYY/YYYY)

Items listed in priority order

Goal or Objective	Proposed Activities	Funding and other Resources requested	Estimated Staff time needed	Timeline For Completion

FISCAL YEAR (YYYY/YYYY)

Items listed in priority order

Goal or Objective	Proposed Activities	Funding and other Resources requested	Estimated Staff time needed	Timeline For Completion

ONGOING PROJECTS

Project	Activites	Funding and other Resources requested	Estimated Staff time needed

PRIOR FISCAL YEAR ACCOMPLISHMENTS

Updated annually by July 1 and provided to City Council on Consent

Goal/Objective	Activites Supporting Goal	Status

ORDINANCE NO. 2024-XX

AN ORDINANCE OF THE CITY OF EL CERRITO AMENDING EL CERRITO MUNICIPAL CODE SECTION 2.04.220 MODIFYING MEETING REQUIREMENTS AND CONCURRENT SERVICE ON CITY BOARDS, COMMISSIONS, AND COMMITTEES.

WHEREAS, on March 21, 2023 the City Council formed an Ad-Hoc Committee comprised of Mayor Motoyama and Councilmember Fadelli to discuss and review areas pertaining to Advisory Bodies; and

WHEREAS, the City Council Ad-Hoc committee met several times between April and December 2023 and discussed several areas including youth participation, general member requirements, and communications with City Council; and

WHEREAS, the City Council held a study session on September 19, 2023 to discuss recommendations made by the Ad-Hoc committee; and

WHEREAS, following the study session, Advisory Body member feedback was solicited and reviewed by the Ad-Hoc committee; and

WHEREAS, on December 5, 2023 the City Council held a second study session to review revised recommendations from the Ad-Hoc committee; and

WHEREAS at the conclusion of the second study session, the City Council passed a motion to approve the following ad-hoc recommendations and directing staff to return with legislation to implement the changes.

NOW THEREFORE, THE CITY COUNCIL OF THE CITY OF EL CERRITO DOES HEREBY ORDAIN AS FOLLOWS:

Section 1: The following sections of the El Cerrito Municipal Code are hereby amended to read as follows (additions in underline, deletions in strikethrough):

Section 2.04.220(B)(2):

2. Appointments. The members shall be appointed by majority vote of the council. Members shall not be reappointed to the same board or commission for more than two consecutive full terms. No member shall be appointed to more than two boards or commissions concurrently.

Section 2.04.220(B)(10):

10. Meetings. Unless otherwise provided, the boards and commissions shall meet ~~at least monthly~~ no less than quarterly, on a regularly scheduled basis, in a public meeting room and shall be subject to the Ralph M. Brown Act, Government Code Section 54950 et seq.

Section 2: Severability. If any section, subsection, sentence, clause or phrase of this chapter is for any reason held to be invalid o unconstitutional by a decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of this chapter. The city council hereby declares that it would have passed the ordinance codified in this chapter, and each and every section, subsection, sentence, clause or phrase not declared invalid or unconstitutional without regard to whether any portion of this chapter would be subsequently declared invalid or unconstitutional.

Section 3:Effective Date. This Ordinance shall take effect and be enforced thirty days after the date of its adoption. Prior to the expiration of fifteen days from the passage thereof, the ordinance or a summary thereof shall be posted or published as may be required by law, and thereafter the same shall be in full force and effect.

THE FOREGOING ORDINANCE was introduced at a regular meeting of the City Council on March 19, 2024 and passed by the following vote:

AYES: Councilmembers
NOES: Councilmembers
ABSENT: Councilmembers
ABSTAIN: Councilmembers

ADOPTED AND ORDERED published at a regular meeting of the City Council held on April 2, 2024 and passed by the following vote:

AYES: Councilmembers
NOES: Councilmembers
ABSENT: Councilmembers
ABSTAIN: Councilmembers

APPROVED:

____
Tessa Rudnick, Mayor

ATTEST:

____
Holly M. Charléty, City Clerk

ORDINANCE CERTIFICATION

I, Holly M. Charléty, City Clerk of the City of El Cerrito, do hereby certify that this Ordinance is the true and correct original Ordinance No. 2024-XX of the City of El Cerrito; that said Ordinance was duly enacted and adopted by the City Council of the City of El Cerrito at a meeting of the City Council held on the 2nd day of April, 2024; and that said Ordinance has been published and/or posted in the manner required by law.

WITNESS my hand and the Official Seal of the City of El Cerrito, California, on____________________.

____
Holly M. Charléty, City Clerk

AGENDA BILL

Agenda Item No. 9.B.

Date: March 19, 2024
To: El Cerrito City Council
From: Eric Saylors, Fire Chief, Fire Department
Subject: Consideration of a Memorandum of Understanding for Coordination of Wildfire Prevention Activities to Protect the East Bay Hills in Alameda and Contra Costa Counties

ACTION PROPOSED

Adopt a resolution authorizing the City of El Cerrito to enter into a Memorandum of Understanding (MOU) with other jurisdictions in Alameda and Contra Costa Counties to form a Wildfire Prevention Coordinating Group (WPCG) to improve regional collaboration to reduce wildfire risk.

BACKGROUND/ANALYSIS

The risk of catastrophic wildfire is growing due to conditions driven by climate change. Wildfires have recently destroyed numerous communities, including the Camp Fire that swept through the town of Paradise in 2018, causing 85 deaths and destroying 18,000 buildings; and the most recent wildfire on the island of Maui that destroyed much of Lahaina on August 8, 2023, killing 97 people.

A wildfire that gains momentum during extreme conditions of high temperature and low humidity is unstoppable until winds change. Embers flying ahead of a firestorm can ignite homes in areas of El Cerrito outside of the hills. This occurred during the 2017 Tubbs Fire which burned through the Coffey Park neighborhood in Santa Rosa. Given the growing danger of wildfire, a regional approach to mitigating risk is practical. Wildfire does not respect geographic boundaries, therefore coordination and collaboration between jurisdictions is essential.

Beginning in 2019, a working group was formed to facilitate the coordination of wildfire prevention efforts with elected officials in the East Bay Hills. This group sought endorsements from various jurisdictions for these efforts, and in 2021 the El Cerrito City Council passed Resolution 2021-38 in support of the formation of a regional body for wildfire prevention and safety. Over the next several months, more than 20 jurisdictions and agencies (including Councilmember Fadelli, City Manager, and Fire Chief from El Cerrito) participated in several workshops as part of a working group of agency representatives to consider a governing structure, goals, funding strategies, and implementation approach. In the summer of 2022, the working group made a recommendation to pursue the development of a Memorandum of Understanding (MOU) and the Hanson Bridgett law firm was contracted in Fall 2022 to draft the MOU. The document was reviewed and revised by the working group and their legal counsel. In June 2023, the working group agreed on the final language of the proposed MOU.

The City's Strategic Plan identifies Community Safety is one of the top strategic goals for the City of El Cerrito, and as stated in Resolution 2021-37, wildfire prevention and safety is a top priority of the City. Mitigating the chance of a wildfire with El Cerrito's regional partners directly supports this strategic goal. To that end, the City Attorney, Fire Chief, City Manager, and Councilmember Fadelli have reviewed the MOU and are in support of moving it forward to the full City Council for consideration. Upon approval of participating agencies, the first meeting of the new Wildfire Prevention and Coordination Group (WPCG) will be scheduled.

The WCPG's primary purpose will be to provide regional coordination among elected officials and policy support to fire chiefs and their staff including:

- The development of model fire codes
- Joint plans to reduce flammable vegetation and replace it with wildfire resistant vegetation where appropriate
- To identify and apply for state, federal, or other funds to assist with wildfire risk mitigation activities
- To support planning for wildfire evacuations and response, especially where efforts cross jurisdictional boundaries between one or more of the Participating Agencies
- To work cooperatively to influence legislation at the State level to mitigate wildfire risk and to make wildfire safety a priority

City staff recommends that the City Council adopt the resolution that would include El Cerrito as a participating agency per the MOU in the WCPG. The Mayor may also consider appointing Councilmember Fadelli to continue to serve as liaison to the WCPG, and in the future the Council liaison could be appointed annually in the same way as other regional bodies served by the City Council.

STRATEGIC PLAN CONSIDERATIONS

This action supports the City's Strategic Plan Goal(s) of:

- *High Performing Organization; and*
- *Community Safety; and*
- *Environmental Sustainability.*

ENVIRONMENTAL CONSIDERATIONS

Wildfire has an enormously negative impact on environmental sustainability and climate change. The World Health Organization states that, "Wildfire smoke is a mixture of hazardous air pollutants, such $PM_{2.5}$, NO_2, ozone, aromatic hydrocarbons, or lead. In addition to contaminating the air with toxic pollutants, wildfires also simultaneously impact the climate by releasing large quantities of carbon dioxide and other greenhouse gases into the atmosphere." This regional MOU to coordinate wildfire prevention strategies will reduce the chances of catastrophic wildfire in the East Bay Hills.

This action is exempt from CEQA.

FINANCIAL CONSIDERATIONS

The City of El Cerrito previously earmarked $20,000 for participation in the regional coordinating group, however no City funds have been spent to date and no budget has been prepared for implementation of the MOU at this time. Once the WPCG is formed, members may implement dues to fund activities if agreed to by 100% of WPCG members. Staff recommends that the City Council annually review the value and benefits of participation in the WPCG, so that any future funding requests for these activities are fully considered by the City Council on an ongoing basis and are contingent upon available resources.

LEGAL CONSIDERATIONS

Reviewed by:

Karen Pinkos, City Manager

Attachments:

1. Resolution
2. Memorandum of Understanding

RESOLUTION 2024-XX

A RESOLUTION OF THE EL CERRITO CITY COUNCIL TO APPROVE A MEMORANDUM OF UNDERSTANDING FOR COORDINATION OF WILDFIRE PREVENTION ACTIVITIES TO PROTECT THE EAST BAY HILLS IN ALAMEDA AND CONTRA COSTA COUNTIES

WHEREAS, the risk of catastrophic wildfire is growing due to changing climate conditions resulting in high winds and dry fuels; and

WHEREAS, the frequency and intensity of wildfires demand regional wildfire prevention strategies and actions to keep residents safe; and

WHEREAS, wildfires are not bound by county, district, or city lines; and

WHEREAS, the City Council passed Resolution 2021-37 declaring wildfire prevention and safety a top priority, and Resolution 2021-38 supporting consideration of forming a regional body among more than 20 municipalities, counties, and fire districts in the East Bay Hills to facilitate wildfire safety and prevention; and

WHEREAS, the regional fire chiefs have the opportunity to communicate and coordinate fire prevention efforts through the Hills Emergency Forum (HEF); and

WHEREAS, the Memorandum of Understanding (MOU) will, in addition, allow elected officials to communicate and coordinate through an official public platform for regional wildfire prevention; and

WHEREAS, the City Council intends to participate as a part of the Wildfire Prevention Coordinating Group (WCPG) and will continually review the value and benefits to the City of El Cerrito based on the City's available resources.

NOW THEREFORE, BE IT RESOLVED by the City Council of the City of El Cerrito that it hereby approves the Memorandum of Understanding for Coordination of Wildfire Prevention Activities to Protect the East Bay Hills in Alameda and Contra Costa Counties.

BE IT FURTHER RESOLVED that this resolution shall become effective immediately upon passage and adoption.

I CERTIFY that at a regular meeting on March 19, 2024 the City Council of the City of El Cerrito passed this Resolution by the following vote:

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

IN WITNESS of this action, I sign this document and affix the corporate seal of the City of El Cerrito on______________.

____
Holly M. Charléty, City Clerk

APPROVED:

____
Tessa Rudnick, Mayor

MEMORANDUM OF UNDERSTANDING FOR COORDINATION OF WILDFIRE PREVENTION ACTIVITIES TO PROTECT THE EAST BAY HILLS IN ALAMEDA AND CONTRA COSTA COUNTIES

This Memorandum of Understanding ("MOU") is entered into as of __________, 2024, (the "Effective Date") by and between the following agencies (referred to herein individually as a "Participating Agency" and collectively as the "Participating Agencies"):

[[List of agencies]]; and any other New Participating Agency in accordance with Section 4 of this MOU.

Recitals

A. The East Bay Hills along the border of Alameda and Contra Costa Counties, and extending north to Hercules and south to Fremont, is a high wildfire risk zone. As wildfires do not respect political boundaries, fire prevention and vegetation management are regional efforts that require coordination among the many jurisdictions, fire districts, and other regional agencies in the East Bay wildfire zone.

B. While there are strong regional coordinating efforts that have been long established, the pace of climate change and its impacts to wildfire in the region call for more coordination at the governing body level. With support from community organizations concerned with wildfire prevention, a group of public officials representing the counties, municipalities and fire districts in the East Bay Hills has come together to form a structure for elected officials to meet their common goals regarding regional wildfire prevention, including providing governance and policy support towards regional efforts to lobby for legislation and funding, improve grant funding and wildfire hazard reduction, resulting in the development, execution and implementation of this MOU. This group desires for the Counties of Alameda and Contra Costa, together with all municipalities and fire districts in the East Bay Hills that include areas in high wildfire risk zones, as determined by the California Department of Forestry and Fire Protection (CAL FIRE), to sign this MOU.

C. Each of the Participating Agencies performs wildfire prevention activities, including but not limited to adopting and implementing fire codes; enforcing weed/overgrown vegetation hazard abatement standards; planning, coordinating and applying for local and regional grants, implementing wildfire hazard identification and mitigation programs; and engaging in separate and joint wildfire emergency response planning.

D. Staff members of certain Participating Agencies currently work together on common endeavors, particularly within Contra Costa County and within Alameda County. These efforts are expected to continue. The Participating Agencies desire to better coordinate these activities at both the governing body and staff levels to improve their efficacy and efficiency, with the shared goal of increasing each Participating Agency's respective level of service to the residents and property owners in the region.

E. In furtherance of this goal, the Participating Agencies desire to create and benefit from opportunities for cross-agency governing body communication and cooperation related to wildfire prevention in the East Bay Hills, without altering any of the Participating Agencies' jurisdictional boundaries, existing cooperative efforts at the staff or Board/Council levels, or create new legal authorities.

F. The Counties of Alameda and Contra Costa are subdivisions of the State of California with responsibility for adopting and enforcing Fire Codes within all unincorporated areas of the County, though separate fire protection districts and municipalities provide fire prevention and suppression services throughout the entire County.

G. The municipalities of [list of municipalities] are municipal corporations located in Alameda and Contra Costa Counties with responsibility for providing fire prevention and fire and emergency response services within their respective jurisdictions, whether directly or by contract with a local fire protection district.

H. The municipalities of [list of municipalities] are municipal corporations located in Alameda and Contra Costa Counties in which fire prevention and fire and emergency response services are provided by local fire protection districts.

I. Each of the counties listed in Recital F, above, is responsible for ratifying a Fire Code, and enforcing portions thereof, within the unincorporated portions of its respective jurisdiction.

J. Each of the municipalities listed in Recitals G and H, above, is responsible for ratifying a Fire Code, and enforcing portions thereof, within its respective jurisdiction.

K. The [list of fire protection districts] Districts are organized under the Fire Protection District Law of 1987 (Health & Safety Code § 13800 et seq.) to provide fire prevention and suppression services within their jurisdictions within portions of Alameda and Contra Costa Counties.

NOW THEREFORE, the Participating Agencies agree as follows:

1. **Shared Intent.** The Participating Agencies desire to collaborate on strategies and activities to minimize wildfire hazards in the East Bay Hills by:

A. Providing regional coordination among elected officials and policy support to fire chiefs and their staff in developing model fire codes.

B. Providing regional coordination among elected officials and policy support to fire chiefs and their staff in developing and implementing joint plans to reduce flammable wildland vegetation and replace it with wildfire resistant vegetation where appropriate.

C. Working with regional partners including the Hills Emergency Forum and local fire chiefs to identify and apply for state, federal or other funds to assist with wildfire risk mitigation activities including (but not limited to) risk identification, planning, and vegetation removal from public and private lands, protecting sensitive wildlife habitats and native plant landscapes, and supporting private property owners to implement home hardening activities.

D. Supporting the planning and coordination efforts of fire chiefs and their staff to plan wildfire evacuations and response, especially where these efforts cross jurisdictional boundaries between one or more of the Participating Agencies.

E. Working cooperatively to influence legislation at the State level to support resources and policies to mitigate wildfire risk and to make wildfire safety a priority.

2. **Term of Agreement.** The term of this MOU will commence on _______, 20_ and continue unless terminated pursuant to Section 7, below.

3. **Co-operative Structure: East Bay Hills Regional Wildfire Prevention Coordinating Group.** The Participating Agencies agree to form an East Bay Hills Regional Wildfire Prevention Coordinating Group (WPCG) as described below. The WPCG's responsibilities will be executed in a manner consistent with the Participating Agencies' individual fire prevention responsibilities.

A. **WPCG Members.**

Each Participating Agency will appoint one member and one alternate from its governing body to serve on the WPCG. More specifically, all WPCG members and alternates shall be elected or appointed members of Boards of Supervisors, City or Town Councils, Boards of Directors, or a functional equivalent. Upon authorizing execution of this MOU, each Participating Agency will endeavor to identify its member and alternate within two months. A quorum of the WPCG will consist of representatives of 50% plus one of the Participating Agencies

B. **Principles.** The WPCG will adhere to the following principles:

i. Each member of the WPCG commits to actively advance the Shared Intent described in Section 1 of this MOU.

ii. The WPCG will provide a means of coordination, information sharing and peer review concerning means of accomplishing the Shared Intent described in Section 1 of this MOU.

iii. Signing this MOU and appointing a member to the WPCG does not obligate any Participating Agency to include other Participating Agencies in their individual wildfire prevention and risk mitigation activities.

C. **Duties.** The WPCG will undertake the following duties:

i. Hold open and public meetings in accordance with a regular meeting schedule established by the WPCG, not less than quarterly.

ii. Establish goals, procedures and programs, as necessary, for accomplishing the Shared Intent outlined in Section 1 of this MOU.

iii. Designate a Fiscal Agent, as further described in Section 3.F, and provide policy oversight, advice and direction to the Fiscal Agent.

iv. Develop and implement a plan for staff support of WPCG activities and objectives, whether provided by members from one or more Participating Agency, or one or more other consulting entities hired the WPCG (such as private companies, other public entities, community-based organizations, or other non-profit organizations).

v. Propose a dues structure to fund WPCG activities, and implement if so agreed by 100% of WPCG members.

vi. Apply for grants or other funds that may become available for joint use by the Participating Agencies, if so agreed by the WPCG members.

vii. In the event that either (i) a dues structure is instituted, or (ii) grants or other funds are received: Adopt, monitor and revise a budget for expenditure or distribution of such funds on an annual basis (or other timeframe established by the WPCG, taking into account the life cycle of various grants and Participating Agency contributions). The budget will generally outline the staffing assignments and resources needed to accomplish the funded projects.

D. **Chair.** At the first meeting of each calendar year, the WPCG will elect a Chair for purposes of facilitating meetings of the WPCG and overseeing development of the agenda, with whatever assistance the Chair requires.

The Chair also may create a stakeholder advisory group consisting of individuals such as representatives of other public agencies, Firesafe Councils, neighborhood or other community-based organizations, and other organizations owning land and/or serving communities of residences and businesses in the East Bay Hills wildfire zone.

E. **Decision Making.** Except where otherwise noted in this MOU, the WPCG shall make decisions only with an affirmative vote of a majority of the WPCG members (or their alternates, in the members' absence). Additional decision-making procedures may be established by the WPCG as needed.

F. **Designation of a Fiscal Agent.** The WPCG will designate one of the Participating Agencies to serve as the WPCG's "Fiscal Agent," in which role that entity will (i) serve as the WPCG treasurer and (ii) enter into contracts on behalf of the WPCG. The WPCG will review the designation of the Fiscal Agent not more often than once every three years and with at least six months of time for the then-current and newly-selected agencies to prepare for the transition. The selection is subject to approval by the governing body of the newly-selected entity. In the event of a new designation and approval of the governing body of the newly-selected Fiscal Agent, the then-current and newly-selected Fiscal Agents will seek approval from their governing bodies to (i) transfer funds or access to WPCG accounts to the new Fiscal Agent, (ii) assign all outstanding WPCG-required contracts to the new Fiscal Agent, and (iii) take such other actions as may be necessary or convenient to effect the transition of the Fiscal Agent role. The WPCG will establish a process for reimbursing the Fiscal Agent for its actual costs and expenses accrued in performing its duties under this MOU, including for staff time based on then-current hourly rates of compensation.

4. **Addition of Participating Agencies.** Additional municipalities, special districts, and other public agencies may become Participating Agencies after obtaining approval of (a) their governing bodies, and (b) the WPCG. Any additional Participating Agency must evidence its agreement to the terms of this MOU, or a subsequent restatement of this MOU, by executing a signature page in the same form used by the original Participating Agencies and accepting the then-current terms of this MOU. Counter-signature by only the Fiscal Agent is required for the additional Participating Agency to be bound by the terms of this MOU with all other signatories to this MOU.

5. **Employment of Personnel.** The employees of each Participating Agency coordinating services pursuant to this MOU are not, and shall not be deemed, employees of any of the other Participating Agencies for any purpose. Each Participating Agency shall be solely responsible for all salary, benefits, workers' compensation, and insurance for its personnel providing services pursuant to this MOU, and said personnel shall be considered solely employees of the Participating Agencies for all supervisory, disciplinary and other employment related purposes.

6. **Litigation Support.** The Participating Agencies will make their employees available to testify in any litigation brought regarding work performed under this MOU. Should a

Participating Agency request that another Participating Agency's employees testify in litigation following the termination of this MOU, the requesting Participating Agency shall compensate the Participating Agency that is fulfilling the request for employees' costs and expenses in preparing for, traveling to, and testifying in such matters at the employee's then current hourly rate of compensation, unless such litigation is brought by the requesting Participating Agency or is based solely on allegations of the Participating Agency's negligent performance or wrongdoing.

7. Termination or Withdrawal. At any time and without cause, a Participating Agency may terminate its participation in this MOU by giving sixty (60) days' prior written notice to the other Participating Agencies.

8. Indemnification. Each of the other Participating Agencies will jointly indemnify, and hold harmless the Fiscal Agent and its directors/councilmembers/supervisors, officers, employees and agents (collectively, "Indemnitees") against all liability, claims, suits, actions, costs or expenses arising from loss of or damage to property, and injuries to or death of any person (including but not limited to the property or employees of each Participating Agency) when arising out of performance of this MOU.

The indemnifying Participating Agencies' obligation to defend includes the payment of all reasonable attorneys' fees and all other costs and expenses of suit, and if any judgment is rendered, or settlement entered, against any Indemnitee, the indemnifying Participating Agencies must, at their expense, satisfy and discharge the same.

This Section 8, Indemnification, will survive termination or expiration of this MOU.

9. General Provisions.

A. Not a Joint Venture or Joint Powers Authority. The Participating Agencies intend by this MOU to establish only a coordinating arrangement with regard to their respective individual and joint fire prevention activities, and do not intend to create a joint powers agency, partnership, joint venture, or joint enterprise at this time.

B. No Third-Party Beneficiary. This MOU is only for the benefit of the Participating Agencies as corporate entities and shall not be construed as or deemed to operate as an agreement for the benefit of any third party or parties. This MOU does not entitle any third party or parties to any right, benefit, position, or right of action of any kind for any reason whatsoever.

C. Notices. All written notices required or permitted to be given under this MOU will be deemed made when received by the other party or parties at its/their respective address(es) as indicated on its/their Signature Page(s), attached at the end of this MOU.

D. Waiver. No failure on the part of any Participating Agency party to exercise any right or remedy hereunder shall operate as a waiver of any other right or remedy that any Participating Agency may have hereunder, nor does waiver of a breach or default under this MOU constitute a continuing waiver of a subsequent breach of the same or any other provision of this Agreement.

E. Counterparts. This MOU may be executed in one or more counterparts, each of which shall be considered an original and all of which constitute a single instrument.

F. **Severability.** If any provision of this MOU or the application thereof to any person, entity or circumstance shall, to any extent, be invalid or unenforceable, the remainder of this MOU, or the application of such provision to persons, entities or circumstances, other than those as to which it is invalid or unenforceable, shall not be affected thereby, and each other provision of this MOU shall be valid and enforceable to the fullest extent permitted by law.

G. **Amendment.** No modification, waiver, mutual termination, or amendment of this MOU is effective unless made in writing and signed by all of the Participating Agencies.

H. **Disputes.** In any dispute over any aspect of this MOU, the prevailing party shall be entitled to reasonable attorney's fees and costs.

I. **Governing Law.** This MOU, regardless of where executed, shall be governed by and construed to the laws of the State of California. Venue for any action regarding this Agreement shall be in the Superior Court of Alameda or Contra Costa County.

J. **Existing Agreements.** This MOU supplements, and does not replace, any prior or future agreements between any two or more Participating Agencies, including for contracted, shared or cooperative fire prevention and/or emergency medical services .

IN WITNESS WHEREOF, the parties have caused this MOU to be executed effective as of the day and year first above written.

[[SIGNATURE PAGES FOR EACH SIGNATORY AGENCY]

SUPPLEMENTAL AGENDA MATERIALS
CITY COUNCIL MEETING
March 19, 2024

(rev. March 21, 2024)

1. Public Comments (Not on the Agenda and Consent Calendar)

2. Agenda Item 6.B. - FY 2022-23 Annual Comprehensive Financial Report (ACFR)
   a. Presentation
   b. Public Comments

3. Agenda Item 7.B. - Monthly Disbursement and Check Register Report for February 2024
   a. Public Comments

4. Agenda Item 9.A. - Adoption of Revisions to City Board, Commission, and Committee Regulations
   a. Public Comments

5. Agenda Item 9.B. - Consideration of a Memorandum of Understanding for Coordination of Wildfire Prevention Activities to Protect the East Bay Hills in Alameda and Contra Costa Counties
   a. Public Comments

CITY HALL 10890 San Pablo Avenue, El Cerrito, CA 94530
Telephone (510) 215-4305 Fax (510) 215-4379 http://www.el-cerrito.org

Michael A. Fischer	Contra Costa County Library Commissioner El Cerrito City Designee EMAIL: eclibrarycommissioner@gmail.com

March 17, 2024

To: Mayor Tessa Rudnick, Mayor Pro Tem Carolyn Wysinger, and Council Members Paul Fadelli, Lisa Motoyama, and Gabe Quinto

I have the honor and responsibility of being your Library Commissioner.

I've often talked with you about the benefits our library brings into our lives. And while I'm not a librarian, I do want to talk with you about a book, one by an El Cerrito native and in part about El Cerrito.

I should note that the copy of the book, one of three held by our County Library System, I got by having it sent to the El Cerrito Library — something any of us can do simply by putting a hold on a book online and asking that the book be delivered to the El Cerrito Library.

Fortunate Son was published in 2015 and written by El Cerrito native John Fogerty, the founder and leader of Credence Clearwater Revival. He was raised in El Cerrito and went to El Cerrito High School. The first chapter in the book is entitled El Cerrito Days and in various parts he refers to what life was like for him in El Cerrito starting with his birth in 1945. He notes he is "proudly from El Cerrito" and "wouldn't trade [his early days here] with anybody." At age 78 he is just a couple of years older than our El Cerrito Library Building.

The book is also notable because it shows the importance to him not just of libraries but our El Cerrito Library. He talks about the inspiration for the Creedence song "It Came Out of the Sky" reputed to be one of the band's better songs. He says, "As a youngster I read every science fiction book in the El Cerrito library."

As we continue to explore how to best replace our outdated, inadequate and decaying library, preferably with the Plaza Station Library, we need to keep in mind the many things our library has helped provide us, including a hit song from El Cerrito’s own Creedence Clearwater Revival.

Thank you,

Michael Fischer
Member Committee for a Plaza Station Library
c4psl.com

From: Charles Rivera
To: City Clerk; Paul Fadelli; Lisa Motoyama; Gabe Quinto; Tessa Rudnick; Carolyn Wysinger
Subject: Item not on the agenda - Ceasefire Resolution
Date: Sunday, March 10, 2024 2:01:06 PM

Caution! This message was sent from outside your organization.

As a 70 year old El Cerrito resident generally happy with the policy and political direction of the City leadership, I am saddened that the Mayor has not stepped up and taken the actions necessary to demand a cease fire in Gaza. The brutality and deliberate destruction of schools, hospitals, and targeting of innocents is beyond comprehension and reason. This is a disgraceful disproportionate response by an Israeli right wing government to express their disdain for basic human rights and life.

Sincerely,

Charles Rivera

Sent from my IPhone

From: Ameena Jandali
To: City Clerk; Paul Fadelli; Lisa Motoyama; Gabe Quinto; Tessa Rudnick; Carolyn Wysinger
Subject: Item not on the agenda - Ceasefire Resolution
Date: Friday, March 15, 2024 10:09:27 AM

Caution! This message was sent from outside your organization.

Dear Councilmembers:

Please join the many cities that have asked for a ceasefire. Enough of the killing and starvation that has ravaged Gaza. Please do the right thing now and add ceasefire in Gaza to the agenda.

Best,

Ameena Jandali

From:	Lucinda Casson
To:	City Clerk
Subject:	public comments – not on the agenda -- opposition to putting a ceasefire resolution on the agenda
Date:	Saturday, March 16, 2024 4:46:49 PM

As an officer of the Board of DIrectors of Temple Beth Hillel, West Contra Costa County's only synagogue, I wish I could be there in person to express my opposition to putting a ceasefire resolut
Caution! This message was sent from outside your organization.
sophospsmartbannerend
As an officer of the Board of DIrectors of Temple Beth Hillel, West Contra Costa County's only synagogue, I wish I could be there in person to express my opposition to putting a ceasefire resolution on the El Cerrito City Council's agenda. Unfortunately, I continue to recuperate from cancer surgery and am not able to attend.

Hamas violated a cease-fire in place since 2014, started this latest war, and they continue to voice extreme demands that make a cease fire unattainable.

Putting a cease-fire resolution on the agenda will most certainly open the Council chambers doors to hate and fuel verbal attacks on Jews. I do not believe there is wide-spread support among residents of El Cerrito for such a resolution and implore you not to allow this.

Lucinda Casson
San Pablo, CA
[redacted]

From: Paola Alessandra Sensi-Isolani
To: City Clerk; Paul Fadelli; Lisa Motoyama; Gabe Quinto; Tessa Rudnick; Carolyn Wysinger
Subject: Item not on the agenda - Ceasefire Resolution
Date: Friday, March 15, 2024 11:33:57 AM

Caution! This message was sent from outside your organization.

Come on City Council, why not put this to a vote and you can voice your opposition or support for a ceasefire which the majority of Americans want!

From: Judith Green
To: City Clerk; Paul Fadelli; Lisa Motoyama; Gabe Quinto; Tessa Rudnick; Carolyn Wysinger
Subject: Item not on the agenda - Ceasefire Resolution
Date: Friday, March 15, 2024 7:22:17 PM

Caution! This message was sent from outside your organization.

To the El Cerrito City Council:
I am once again writing in support of a ceasefire resolution that you have not yet issued. I have lived in El Cerrito for over 23 years. I am Jewish & definitely not anti-semitic. Do not believe the Israeli lobby when they claim any criticism of Israel is anti-semitic. I do not want my taxpayer dollars used to buy weapons from our gun manufacturers to continue the attempted genocide of the Palestinian people. This is one of the worst humanitarian crises in modern history, with Israel preventing aid needed for thousands currently starving to death in Gaza.
Please take the steps needed for El Cerrito to stand with most of the world to Demand a Ceasefire Now!
Thank you.
Judith C. Green

Sent from my iPhone

From: linda sandy-dog.com
To: City Clerk
Subject: Public Comments - not on the agenda --opposition to putting a ceasefire resolution on the agenda
Date: Saturday, March 16, 2024 4:33:49 PM

Caution! This message was sent from outside your organization.

Dear El Cerrito City Council Members,
As a long time El Cerrito city resident, I want you to know that I am opposed to the City of El Cerrito putting forth a ceasefire resolution in Gaza. Putting a ceasefire resolution on the agenda will invite hate into the City Council chambers and allow verbal attacks on Jews. Such a resolution increases divisiveness rather than peaceful discussion.
Hamas violated the last ceasefire, triggered the latest round of fighting, and is holding up a new ceasefire with their extreme demands.

Linda Rose
[redacted]
El Cerrito, CA 94530

Greetings El Cerrito City Council,

Jewish people deserve safety around the globe, as all people do. The residents of the state of Israel deserve this safety as well. Finally, the entire Jewish diaspora deserves freedom from systemic discrimination and any group or individual hating them because of their faith and/or ethnicity. This is never ok and I have always stood for this my entire life. However, I have not always been aware of the Palestinian people or their equally deserved rights. Arab people deserve safety around the globe, as all people do. The residents of the Israeli government-occupied Palestinian territories of Gaza, the West Bank, and East Jerusalem deserve this safety as well. Finally, the entire Palestinian diaspora deserves freedom from systemic discrimination and any group or individual hating them because of their faith (Muslim, Christian, or other) and/or ethnicity. This is also never ok.

As always, I would like you to pass a lasting ceaseLjre resolution that ends the war of the state of Israel on the entire population of Gaza that has destroyed over 31,000 Palestinian lives and the vast majority of infrastructure needed for Gazan society to function including schools, universities, hospitals, cultural preservation institutes, art, places of religious worship (both Muslim and Christian), culturally signiLjcant artifacts, etc.

One common myth is that Zionism is not colonization, but just Jewish self-determination. Although I do not have a global solution that respects the rights of all Arabs and Jews of any faith in the current state of Israel or the currently occupied Palestinian territories, I do believe this is a history that we must know. Let us look at some facts that discuss how this colonization came to be.

First, let us look at the rhetoric of early Zionist leaders. Theodor Herzl, one of the founders of modern Zionism, clariLjed this issue in 1902 when he wrote to Cecil Rhodes, the infamous British colonizer of Africa. In the letter he stated that Zionism "is something colonial.". Similarly, Max Nordau, the founder of the World Zionist Organization referred to the uniLjcation of the "Jewish colonies in Palestine" in his 1905 *Survey of Zionism*. Also, On May 19, 193G, Menachem Ussishkin (Chairman of the Jewish National Fund) declared that “[Palestinian] Arabs DO NOT WANT us because we want to be the rulers. I will find for this. I will make sure that we will be the landlords of this land because this country belongs to us not to them" (Expulsion Of The Palestinians, p. 51). Lastly, Zionist Vladimir Jabotinsky, in his 1925 work*The Iron Law* (1925) stated that "Zionism is a colonization adventure and therefore it stands or falls by the question of armed force. It is important… to speak Hebrew, but, unfortunately, it is even more important to be able to shoot – or else I am through with playing at colonizing.". Based on the above testimony, these four men shaped today's Zionism with the utmost clarity that full colonization of Palestine was the explicit goal.

Second, once the British gained control of the Ottoman Empire, they issued, in 1917 the Balfour Declaration that gave support for "the establishment in Palestine of a national home for the Jewish people.". After this, in 1922, the League of Nations granted the British direct colonial control of Palestine through the Mandate for Palestine and the British went to work supporting Jewish rights over those of Palestinian rights, since the British wanted more European control of the region and, therefore, favored European Jewish colonization of Palestine. This was also supported by proponents of European anti-Semitism who wanted to see Jewish people leave Europe. All this culminated with the 1948 war where the Zionist goal was to establish a Jewish state over the majority of Palestinian lands with a Palestinian minority in the Jewish state, while Palestinians attempted to resist. 1947 and 1948 saw several Zionist-led campaigns with the goal of ethnically cleansing Palestinians from the land. During this time, of the 1.9 million Palestians in Palestine, over 750, 000 Palestinians were violently forced from their homes and made into refugees around the world, as 530 cities and villages were destroyed and depopulated. This included 70 massacres by Zionist forces leading to around 15, 000 murdered Palestinians. At the end of this, one Ljfth of the 150,000 Palestinians remaining in their homeland became internally displaced. Cumulatively, this led to what Palestinians call the Nakba (Arabic for catastrophe). As the Nakba was ongoing, the British abandoned their Mandate of Palestine colony on May 14, 1948, as the Zionists declared the nation state of Israel on May 15, 1948. At this time, Israel has colonized 78% of historic Palestine.

Once the state of Israel was established, 1948 -19G7 featured the period of the Arab-Israeli wars, during which colonization of Palestine was consolidated in Ljve key ways.

First, the Israeli government worked to create laws that dispossessed Palestinians by ushering in a new land management system designed to "to seize, retain, expropriate, reallocate, and reclassify the Arab lands appropriated by the state." (Dana & Jarbawi, P. 8). By 1950, this system was able to increase colonized Palestinian land to 90%. This led to a mass expulsion of hundreds of thousands of Palestinians from their homeland.

Second, The Law of Return in 1950 and the Citizenship Law of 1952, afforded Jewish folks around the world automatic Israeli citizenship with proof of Jewish descent. These laws were intended to create a privileged Jewish majority in Israel.

Third, a system of discrimination against and exclusion of Palestinians was created by the Israeli government. This was achieved via the 1948 - 19GG Israeli military regime that used mass surveillance to better control the lives of Palestinians within Israel through curfews, detaining without trial, military trials, criminalizing political activity, and creating isolation between Palestinian communities by creating militarized security zones heavily curtailing commercial and non-commercial contact between them.

Fourth, Israel created a strong military presence and, in 19G7, gained nuclear capability, making it the only nation in the Middle East with nukes. Part of this strong military presence is mandatory military service for Israeli citizens when they turn 18. Men serve 3G months and women 24 months, followed by a mandatory month of military service each year until age 40. This supports the current military occupation of the Palestinian territories of Gaza, East Jerusalem, and the West Bank, as well as the social and commercial isolation between them and within the West Bank and East Jerusalem communities. Furthermore, it supports the Ljfth and Ljnal way in which Palestinian colonization was consolidated.

Fifth, Israel has worked to hamper and diminish the political and economic development of its Arab neighboring nations. One example includes fomenting war with Egypt in 195G when they nationalized the Suez Canal and supporting the overthrowing of Egypt's president Nasser. Another example is Israel's alliance with the Global North nations that have engaged in colonization and imperialism in the Global South. Lastly Israel has helped to create and dominate the Middle East and North Africa (MENA) geopolitical alliance. There is much more to cover and to go deeper, I direct you to the attached document to be included in my public record. The Brown University article *A Century of Settler Colonialism in Palestine: Zionism's Entangled Project*. Please find it included below:

Sincerely, Miguel Gravelle

A Century of Settler Colonialism in Palestine: Zionism's Entangled Project

Tariq Dana
Director of the Center for Development Studies
Birzeit University

Ali Jarbawi
Professor of Political

Science Birzeit

University

Throughout the past century, the Zionist movement constructed the most sophisticated settler-colonial project of our age: the State of Israel. The violent birth of Israel in 1948 and the subsequent colonization of the entirety of the land of Palestine after the 1967 war are indeed reflections of Zionism's successes
in fulfilling its settler-colonial ambitions in Palestine. Yet, while this settler- 1
colonial project continues unabated, it is an entangled one, unable to reach the ultimate point of Jewish exclusivity in the land.

The vibrant Palestinian presence in the land, the everyday resistance to the colonial order, and the robust Palestinian adherence to their rights all stand as structural obstacles to the ultimate realization of the "Zionist dream."[1] Despite Israel's relentless colonial power and domination, Palestinian steadfastness means that this project will remain impeded and incomplete, a matter that may lead to its future demise.

Tariq Dana is Director of the Center for Development Studies at Birzeit University. He is a senior research fellow at Ibrahim Abu-Lughod Institute of International Studies and a policy advisor for Al-Shabaka, The Palestinian Policy Network.

Ali Jarbawi is Professor of Political Science at Birzeit University. He is the former Minister of Planning and Administrative Development and the former Minister of Higher Education of the Palestinian Authority. He has held a variety of senior posts at Birzeit University, including Director of the Ibrahim Abu Loghod Institute for International Studies.

UNMASKING ZIONISM

Those who seek to grasp the present-day complexity of the so-called Israeli- Palestinian conflict must begin by uncovering its geopolitical roots. This means understanding the nature of the Israeli state, society, and economy as a byprod- uct of a larger settler-colonial movement, distinguished by a combination of a hybrid form of nationalism with a sophisticated colonial model. This merger lies at the core of the Israeli state's ideology; it systemically guided the decades-long policies of forceful dispossession of the Palestinian people to build an ethnically exclusivist Jewish state.

The Zionist movement emerged in the second half of the nineteenth century in Eastern and Central Europe and was initially formed "as a national revival movement, prompted by the growing pressure on Jews in those regions to assimilate totally or risk continuing persecution."[2] Although political Zionism is a homegrown European movement, nurtured and shaped by the continent's sociopolitical development, it has induced far-reaching consequences on distant regions of the world. Indeed, Palestine—as a land, people, and history—is a prime victim of Europe's collusion in exporting its homegrown problems.

Thus, any discussion of the nature and dynamic of the Zionist colonization
2 of Palestine must be anchored in the triple dynamics that constituted the essence of nineteenth-century Europe: nationalism, colonialism, and anti-Semitism.

Although the distinctly European interplay between nationalism and colonial- ism is a defining feature of political Zionism, the movement developed peculiar characteristics that make it particularly problematic.

It is transnational: In sharp contrast to conventional nationhood—revolving around common linguistic, cultural, and historical ties within a shared territo- rial space—the Zionist nationalistic doctrine invented a transnational ethnic identity that sought to bring together the culturally, socially, and ethnically heterogeneous world Jewry to establish a nation-state.

It is mythological: Zionism placed the Hebrew biblical mythology as the primary source of national identity formation. In his seminal work *The Inven- tion of the Jewish People*, the Israeli scholar Shlomo Sand deconstructs the official Zionist historiography by challenging the claim that the Jewish people constitute a national group with a shared tie to the land of Palestine, and concludes that the Jews should be seen as a religious community. He rightly points to the fact that "In the modern world, membership of a religious community does not provide ownership rights to a territory, whereas an 'ethnic' people always have a land they can claim as their ancestral heritage."[3] Furthermore, Sand contends that

"In the eyes of the first Zionist historians, the Bible ceased to be an impressive theological text and became a book of secular history."[4] Against this backdrop, one can infer that Zionism manipulated Judaism as a religion to reinterpret history and redefine Jewishness in terms of ethnic belonging. Paradoxically, whereas the Zionist nationalist paradigm relied heavily on religious texts and traditions to justify its very existence, the Zionist body of thought was primarily constructed along secular principles, with its founding fathers—such as Theodor Herzl, Max Nordau, David Ben-Gurion, and Chaim Weizmann, among oth- ers—maintaining a staunchly secular worldview.

It is monopolistic: Zionists framed their claim to the land of Palestine by a monopoly right of nationhood granted by divine will. This is particularly underscored in the strategic way that early Zionist thinkers deployed terms of biblical origin such as "chosen people" and "the promised land" to to reinvent Jews as an ethnonationalistic group in search of political self-determination and invent a territorial space where Jewish "emancipation" could materialize in the form of monopoly over the land and nation-state.

It is exclusionist: Early Zionist leaders envisioned the Jewish state as part and parcel of European colonialism. The Zionist movement deliberately disregarded the presence of the people of the land and constructed an exclusionary view grounded in blind supremacy. "A land without a people for a people without a land" was a baseless phrase widely employed by early Zionists to induce European Jewry to emigrate to Palestine. At best, Palestine was viewed as inhabited by some religious minorities or by nomadic tribes who had no political claim over the land. It was deceptively depicted as an abandoned, deserted area to justify Jewish immigration to "make the desert bloom."[5]

It is ahistorical: The Zionist proclamation that the land of Palestine belongs to the Jewish nation is grounded in ahistorical connections between the ancient Israelites (1050 and 930 BCE) and modern Israelis. Such a proclamation dis- regards substantial historical phases that shaped the region's rich civilizational background and cultural and social formations, including the Canaanites, the Philistines, the Greeks, the Romans, the Israelites, and Arabs. Critical accounts of the Israeli "archeological practices" in recreating modern Israel's "origin myth" have tended to demonstrate the myriad historical discontinuities and inconsistencies of the Zionist historical narrative.[6] Commenting on the early history of Israel, the leading Israeli archeologist Israel Finkelstein asserts that "The *Bible presents a 'fictional but functional*' origin myth."[7]

In truth, today's Palestinians are the "the people of the land" who inhabited the area between the Mediterranean Sea and the Jordan River for hundreds of centuries. The term "people of the land" does not refer to ethnic and religious continuity, but it is instead a story of continuous presence on the land.[8] Before the Zionist invasion, the land of Palestine had historically been a site of coexistence and harmonic social and cultural interactions among the diverse religious groups that collectively formed the people of the land. Further, depicting the Palestinians as "the people of the land" not only signifies their deep- rooted existence on the land of Palestine, but it also asserts the dynamic cultural, economic, social, associational, and architectural life that characterized the Arab-Palestinian com- munity long before the establishment of Israel.[9]

The term "people of the land" does not refer to ethnic and religious continuity, but it is instead a story of continuous presence on the land.

While Palestine was historically, politically, and administratively part of former empires, the Palestinians have been and remain possessed of the un- mitigated right to self-determination and independence. Like other formerly colonized nations, the Palestinians began to realize and develop their distinct Arab-Palestinian identity following the dissolution of the Ottoman Empire

4

and the subsequent incorporation of the region into the British colonial sphere of influence. The Palestinians believed that their national identity and political self-determination were inalienable rights, echoed in their fierce struggle against both the British colonial mandate and the Zionist movement in the first half of the twentieth century.

It is dependent on Western imperialism: In the words of the foremost leader of the Zionist movement, Theodor Herzl, the Jewish state ought to be "a portion of the rampart of Europe against Asia, an outpost of civilization as opposed to barbarism."[10] Early Zionist leaders were aware that the objective of establishing a Jewish state could only be achieved with the backing and support of the European powers. Unlike former European colonial ventures, the Zionist project lacked a supporting colonial metropole, a gap that could be filled by securing the backing of imperial powers.[11] Thus, positioning itself with imperial powers served the Zionist movement on two levels. First, by aligning with British imperialism, and later with its North American successor, the Zionist movement ensured a power position necessary to pursue its colonization project. Second, this also helped the Zionist movement assert itself as a strategic extension of Western geopolitical interests in the region. In other words, Western imperialism filled the power vacuum erected by the absence of a mother country to sustain the Zionist colonial project.

It is manipulative: Both anti-Semitism as an epidemic phenomenon and the abuse of anti-Semitism as a political tool have boosted Zionist aspirations. Though political Zionism marketed itself as the savior of Jewish communities suffering brutal injustices in Europe, it manipulated Jewish suffering to inflict violent dispossession and structural racism against another group of people. Past and present, anti-Semitism has been misused as a powerful pretext to at- tain a wide range of objectives.[12] Zionism was insignificant among European Jews before World War II.[13] It was the Holocaust that upgraded the status and salience of Zionism, making it powerfully appealing to world Jewry and result- ing in the unprecedented intensification of Jewish immigration to Palestine. Simultaneously, various Western governments, driven by sympathy or anti-Semitic sentiments, supported Zionist state-building in Palestine while block- ing immigration to their own countries, ostensibly to resolve the long-standing Jewish question in Europe.

These problematic characteristics constitute the basis of the Zionist ideology that continues to fuel the settler-colonial project in Palestine to the present day. With the dominance of far-right Messianic trends over the Israeli government and society at large, these ideological characteristics became more pronounced

and evident in Israel's domestic and foreign policies to assert the uniqueness and supremacy of Jewish nationhood over the Palestinian native population—that is, to legitimize structural racism, discrimination, and violent dispossession under the name of a Divine promise.

Conflicting Narratives

"History, as the saying goes, is written by the victor, and since 1948, Israel has been the victor."[14] As a consequence, the material, political, and military power of political Zionism is reflected in its own narrative, which despite containing numerous inconsistencies and unsubstantiated claims has largely suppressed the Palestinian narrative for decades.[15] This is typical in situations of unjust power asymmetries, where narrative is used to manipulate the truth and to justify oppression.

The Zionist colonization of Palestine began during the last phase of the Ottoman rule and flourished under the British Mandate. Colonial intentions began to be felt in the post–WWI division of the Arab Levant into spheres of influence under British and French hegemony, as envisioned by the 1916 Sykes-Picot agreement.[16] Palestine became part of the British-controlled areas, and this offered a golden opportunity for the Zionist movement's diplomatic maneuvering. In 1917, the British government issued the Balfour Declaration, which committed the British Empire to favoring "the establishment in Palestine of a national home for the Jewish people."[17] In addition to garnering Jewish support for the allies, the British saw the establishment of a client Zionist state in Palestine as a post-war geopolitical and strategic goal that would maintain British hegemony over crucial territories connecting Egypt and India. The Bal- four Declaration marked the first substantial triumph for political Zionism, as it ensured political backing by a major world power. Zionist efforts to intensify mass Jewish immigration, acquire lands, and build institutions and military capabilities in Palestine have since then become the mainstay of the movement's colonial activities. As a major source of historical injustice inflicted on millions of Palestinians to the present day, the Balfour Declaration disregarded the presence of the people of the land, referring to them as merely the "non-Jewish communities in Palestine," thus discursively transforming them into a minority. The demographic reality suggests a drastically different picture. By the time of the Ottoman Empire's dissolution, the Arab population in Palestine numbered 729,873, of whom 7,143 were Jews.[18]

In 1922, Palestine was formally declared a British mandate by the League
6 of Nations. The British governed Palestine through the Colonial Office, which translated the Balfour Declaration into official policy. In order to legitimize and boost Zionist activities in Palestine, the British government appointed as high commissioner a pro-Zionist figure, Sir Herbert Samuel, who "would try to make a success of the Zionist programme."[19]

During the 1920s and 1930s, the British mandate adopted a double stan- dard toward Zionist Jews and Palestinian Arabs. Whereas the British administra- tion granted Zionists protection and facilitated Jewish immigration, institution building, the formation of paramilitary groups, and the acquisition of lands, it excluded and brutally suppressed the Palestinians and their demands for self- determination. From their side, the Palestinians took a rejectionist stance against the British mandate and Zionist colonization, which was particularly evident in a series of revolts. Culminating in the Great Arab Revolt (1936–1939), the mounting Palestinian pressure on the British administration, coupled with the looming of World War II, pushed the mandate to readjust its policies to assure some stability in the region. These changes were articulated by the Brit- ish government in the White Paper of 1939. The White Paper outlined three measures: restrictions on Jewish immigration to Palestine, restrictions on land sales and transfer to Jewish ownership, and the promise of Palestinian independence within a 10-year timeframe. Zionist groups rejected the White Paper and waged a series of attacks throughout the 1940s on the British authorities and Palestinian civilians and properties.

For reasons related to the British inability to control the situation and its desire to end its mandate, the UN passed Resolution 181 in November 1947, widely known as the Partition Plan, which called for the establishment of two separate states in mandatory Palestine. Although the demographic balance was overwhelmingly in favor of the Palestinians, with the Jewish community constituting only one-third of the population, the resolution envisioned a Jewish state covering 53 percent of the land (499,000 Jews versus 438,000 Palestinians), while the Palestinian state would cover 47 percent (818,000 Palestinians and fewer than 10,000 Jews).[20] The Partition Plan was tactically accepted with some reservations by the Jewish Agency in Palestine, while the Palestinians rejected the plan, arguing that it "deprive[d] the majority of the people of Palestine of their territory and transfer[ed] it to the exclusive use of a minority in the country."[21] Tensions between Zionists and the Palestinians escalated, leading to war in 1948. The Zionists were determined to establish their state over a majority of lands with a minority of Palestinians—an unachievable objective without embarking on systematic policies of extermination and violent dispossession of

Palestinian inhabitants. The 1948 confrontation between Zionist terror groups

(as designated by the UN) and the Palestinian resistance characterized a study in military power asymmetries.[22] Whereas Zionist terror groups were highly organized and well-equipped with advanced weaponry and trained fighters, Palestinian resistance groups were poorly armed and disorganized.

Zionist military campaigns culminated in what is widely acknowledged as "the ethnic cleansing of Palestine": a series of systematic, organized, and pre- planned terror campaigns conducted in 1947 and 1948 in order to uproot and expel as much of the Palestinian population as possible in most major urban and rural areas.[23] Various pro- and anti-Zionist historians have documented this tragic event, including the Israeli "new historians," who benefited from access to Israeli archival documents. According to Israeli historian Ilan Pappe:

> On a cold Wednesday afternoon, 10 March 1948, a group of eleven men, veteran Zionist leaders together with young military Jewish officers, put the final touches to a plan for the ethnic cleansing of Palestine. That same evening, military orders were dispatched to the units on the ground to prepare for the systematic expulsion of the Palestinians from vast areas of the country.[24]

The Zionist terror campaigns resulted in the widespread destruction of Palestinian society. Over 750,000 Palestinians were expelled from their homeland and became refugees in surrounding countries and in the diaspora; hundreds of cities and villages were destroyed and depopulated; and a fifth of the 150,000 Palestinians remaining in Israel became internally displaced.[25] When British forces departed from Palestine on 14 May 1948, five Arab armies joined the fight against the Zionist groups but were handily defeated. The 1948 defeat of the Palestinians and the Arab forces resulted in the occupation of 77 percent of mandatory Palestine.[26] The birth of the State of Israel was declared. The year 1948 stands as a seminal one in the modern history of Palestine, as it precipitated two diametrically opposed realities and narratives: the Palestinian catastrophe (commemorated annually as *Nakba* day) and the establishment of the State of Israel (celebrated annually as the day of independence).[27]

This Zionist worldview became the guiding principle of the Israeli settler- colonial project.

With the establishment of the Israeli state in 1948, the ideological characteristics of Zionism became the foundational underpinning and the source of continuity of the Israeli nationhood. Most importantly, this Zionist worldview became the guiding principle of the Israeli settler-colonial project, which framed the state-society relations in a broad consensus around the nationalistic/messianic mission towards constructing a Jewish exclusivity.

Institutionalizing Settler-Colonialism in the Israeli State

The twenty-year period between the major Arab-Israeli wars (1948–1967) witnessed concentrated efforts to consolidate the nascent Israeli State. The settler-colonial paradigm became codified into the state's legal and institutional structures and was translated into aggressive policies against the remaining Palestinian communities and surrounding countries. This resulted in a wide range of practices that primarily aimed at fostering the Jewish character of the state and ensuring superiority and deterrent capability at the regional level.

First, in order to consolidate its grip on a wide swath of the land, the Israeli authorities embarked on the "legal dispossession" of Palestinians by creating a new land regime that primarily aimed "to seize, retain, expropriate, reallocate, and reclassify the Arab lands appropriated by the state."[28] Most importantly, with the passing of the "absentee property law" by the Knesset in 1950, the Israeli state captured 90 percent of the land.

The absentee property law designated as “absentee” every Palestinian or resident of Palestine who had left his or her usual place of residence due to the partition brought about by the United Nations Palestine Resolution in 1947. Even people who remained within the eventual borders of the Israeli state and eventually became Israeli citizens were classified as “present absentees.”[29]

Second, while hundreds of thousands of Palestinian refugees who were expelled from their homeland were denied the right to return to their lands and properties, Jews worldwide were granted the right to live in Israel and acquire citizenship. The Law of Return of 1950 and the Citizenship Law of 1952 were designed to attract Jewish immigration without preconditions; being of Jewish descent was the principal requirement that could guarantee automatic citizen- ship. This set of laws constituted the cornerstone for consolidating the Jewish character of the state by maintaining a privileged Jewish majority.

Third, Palestinian residents were subjected to institutional discrimination and exclusion. This was done through the legal military regime that governed areas inhabited by the Palestinians. Israel formed a military government (1948– 1966) to perform a variety of roles pertaining to monitoring, controlling, and constraining the Palestinian residents of Israel. They were effectively rendered second-class citizens of the state.[30] Those areas were subjected to the Emergency 9
Regulations inherited from the British mandate and included policies such as curfews, administrative detention, military trial, banning of political activity, and imposing of security closure on these areas. Moreover, the Interior Ministry appointed “minorities officers” to implement policies of segregation among Palestinian communities, turning them into separate security zones and effectively restricting social and commercial interactions between them.[31]

Fourth, the construction of a powerful military institution was another significant feature of the state, society, and culture. Zionist paramilitary groups that conducted the ethnic cleansing operations in 1948 were reorganized in a formal state army. Yet, the Israeli military is not solely an institution concerned with security, defense, and war. It was designed to play multiple social and economic functions and promote the culture of militarism. As a result, Israeli society is a militarized one, where citizens are actively involved in military activities, and the military is actively involved in non-military activities. For example, the Defense Service Law of 1948 obliges male Israeli citizens who turn 18 to serve in the army for 36 months, while women must serve for 24 months. This mandatory conscription is still ardently upheld today. Following the end of military service, Israelis remain in a reserve unit and spend one month in the army every year until the age of 40. Additionally, throughout the 1950s and 1960s, the Israeli state invested heavily in expanding the military workshops that existed before the foundation of the state, and they introduced new industries that not only served the military needs of the state, but also proved to be a lucrative export- oriented industry. While not acknowledged officially, Israel upgraded its status as a deterrent force by developing a nuclear program in the 1950s, through which it became the only state possessing nuclear weapons in the Middle East. By the 1960s, Israel completed the development stage of its first nuclear weapon, and on the eve of the 1967 war, it already had nuclear capability.[32]

Fifth, Israel sought to weaken and restrict the development of neighboring Arab countries while projecting itself as a regional power. In 1956, Israel triggered a conflict with Egypt, joined by an Anglo-French imperial coalition, culminating in a large-scale offensive war against Egypt in response to the nationalization of the Suez Canal. While the Suez Canal crisis did not pose a strategic threat to Israel, it was a "war of choice," motivated by the desire to weaken Egypt militar- ily and overthrow the Egyptian President Jamal Abdul-Nasser; to consolidate its alliance with Western imperial powers; and to enforce a new MENA (Middle East and North Africa) regional order in which Israel was the superior power. [33]

Entangled Colonization

After consolidating the settler-colonial state, Israel embarked on a new colonial venture to expand its boundaries and achieve its dream of a "Greater Israel" of maximum land with minimum Arabs. For this purpose, Israel waged a lightning war against its Arab neighbors in 1967, resulting in a swift victory that inaugu- rated a new chapter in its settler-colonial expansionism. It extended its colonial order over the remaining parts of Palestine while occupying the Sinai Peninsula and Golan Heights. Israel's occupation of the West Bank, East Jerusalem, and the Gaza Strip was perceived as a fulfillment of the Zionist ambition of greater Israel over historic Palestine, without which "the Zionist dream would remain incomplete."[34] Nevertheless, it could hardly be argued that the Zionist dream was completed following the 1967 occupation. Unlike the demographic real- ity in the aftermath of the Nakba, which ensured Jewish predominance and facilitated the establishment of the Israeli state, only 350,000 people fled the territories occupied in 1967, leaving over 1.5 million Palestinians in a direct encounter with the Israeli occupation. This reality suggests that Israel's military victory of 1967 implied an ideological defeat, whereby its colonial project was complicated through the multilayered challenges posed by the presence of the people of the land. This prompted Israel to embark on an even more multidimensional strategy, combining economic, institutional, demographic, military, psychological, and legal pressures to perpetrate the effective colonization of the land and to get rid of the Palestinian demographic burden.[35]

A cornerstone of Israel's colonial pursuit since 1967 has been land expropriation and the construction of Jewish-only settlements (colonies). Israeli settlements are heavily subsidized by the state and often supported by non- governmental, pro-settlement movements. Israel's successive governments between right and left have shown slight differences in their positions toward settlements. While both sides have demonstrated persistent willingness to build and expand settlements as the overall strategy, they differ on the basis of tactical motifs, timing, and intensity. From 1967 to 1977, the Labor Party pioneered in advancing settlement construction.[36] The Labor settlement policy was guided by the Allon Plan, which advocated for the annexation of over half the terri- tories and the construction of settlements to defend boundaries so as to secure the Greater Israel. With the right-wing Likud Party assuming power in 1977, settlement policy became fundamentally driven by ideological factors based on a Messianic/nationalist credo. Under Likud, settlers' movements—such as Gush Emunim and Amanah—flourished and advanced their practical agenda of

"settling anywhere and everywhere."[37] Settlement construction across the West

Bank, including in East Jerusalem and around the Gaza Strip, consequently intensified in number and ferocity. By the time the Oslo Accords were signed in 1993, there were around 250,000 settlers in the occupied territories.

Settlements are strategically designed to serve a multipurpose objective. First, they meet the Israeli strategy of creating facts on the ground—a system to avoid international pressure and create de facto colonization—and altering the demographic balance. Second, settlements are intentionally constructed around and between densely populated Palestinian areas, thereby imposing territorial discontinuity and preventing the natural expansion of Palestinian communi- ties. Third, because settlements are well-equipped with military technology and armed, trained residents, they serve as an extension of Israel's military formations in the occupied territories. Fourth, settlements are implanted on natural resource-rich areas to exploit water and arable lands, which facilitates settlement economic activities and deprives the Palestinians of economic development. Fifth, East Jerusalem has always served as a staging ground for settlement activity with the aim of "Judaizing" the city.[38] Sixth, settlements are central to the policy of segregation; whereas settlers are governed by Israel's civil laws, the Palestinians are ruled by military orders. Jewish-only settlements are a blatant expression of the brutal nature of Zionist colonization: they are segregated communities built on illegally expropriated Palestinian lands to ethnically cleanse the native communities. Additionally, settlers continue to wage violent attacks on neigh- boring villages to drive the population out of their homes and farms in order to conquer further lands for expanded settlements.

Israel has legalized the segregation policy by subjecting the population to military administration since 1967. It enforced military rule that penetrated and regulated every aspect of Palestinian life; this practice was further institutionalized by the establishment of military courts under the command of the Israeli military.[39] The overall objective was to impose effective control over the popula- tion and stifle national aspirations. The Israeli legal order was translated into restrictive practices that denied basic political and civil rights and included the criminalization of any form of expression of Palestinian national identity, political association, and activism.[40] The military order allowed Israeli forces to introduce a wide range of measures of individual and collective punishment, such as curfews, home demolitions, arbitrary and administrative detention, the expulsion of local leaders, and the closure of towns, schools, and civil associations. The military administration was also tasked with issues of land use, planning, and zoning to facilitate land expropriations for the benefit of settlers and the military. In the 1980s, Israel sought to mask its military rule by establishing the "Civil Administration." The Civil Administration functioned as the governing arm of the Israeli Ministry of Defense in the occupied territories and appointed a military commander in each area to enforce military orders.

The Israeli legal order was translated into restrictive practices that denied basic political and civil rights.

Parallel to the settlement project, another pillar of Israel's colonial structure has been economic domination. From the outset of the 1967 occupation, military orders encompassed numerous economic matters aimed at incorporating the Palestinian economy into Israel's own economy, thus making its colonial rule a cheap venture while simultaneously stymying Palestinian economic develop- ment. Among measures adopted were the closure of Arab financial and monetary institutions, the imposition of the Israeli currency, the banning of exports and imports except through Israeli controlled borders, the imposition of high taxes (customs, income tax, VAT), poor investment in infrastructure, strict licensing for industrial activities, and control over communications, electricity resources, water, and natural resources. Israeli policies transformed the Palestinian market into a captive one that became a convenient dumping ground for shoddy Israeli industrial products that could not compete with the manufacturers of the industrialized countries of Europe and North America.[41] This has not only brought massive profit to the Israeli economy, but it has also formed a new class of Israeli capitalists whose primary manufacturing activities were designed for the occupied territories.[42]

Economic domination was accompanied by economic pacification. For example, in the immediate aftermath of the occupation in 1967, the Israeli government adopted a proposal by the minister of defense Moshe Dayan, who advocated a political-economic strategy widely known as “open bridges.”[43] This strategy was based on the notion of “self-management” and relied on three principles: non-presence, reducing the presence of the Israeli military forces in the occupied areas; non-interference, encouraging the population to manage their daily economic and social activities with minimal interference from the occupation authorities; and open bridges, allowing the Palestinians to trade with Jordan and, to a lesser extent, with Egypt. The open bridges endorsed a limited pattern of modernization of certain sectors to serve the needs of the Israeli economy. However, Israel failed to implement macroeconomic policies that could serve the actual needs of the Palestinian economy.[44] It also absorbed

a large segment of Palestinian labor forces, thereby creating Palestinian labor

dependency on its market.[45]

While it is true that Dayan’s strategy led to a considerable increase in the individual income and general socioeconomic well-being in the occupied territories, it effectively aborted their capacity to build a productive economy capable of absorbing the labor force and developing technologically. In fact, while Israel’s policies have led to the doubling of per capita income, they have also caused a disintegration of the Palestinian economic base and superimposed a state of structural dependency on the Israeli economy. The open bridges policy was particularly effective in terms of stabilizing the initial phase of the colonization process through “redefining the conditions that govern the lives of Palestinian people.”[46] In the words of Dayan, the real aim was to make the “occupation invisible.”[47]

Furthermore, among the vital natural resources exploited by Israel is water. Israel maintained exclusive control of water resources, including the Jordan Val- ley, the headwaters of the Jordan River, and the West Bank groundwater and mountain aquifers. The occupation authorities virtually deny the Palestinians access to new water resources and forbid deep drilling of new wells.[48] Israeli domination over water resources is evident in the stark inequality of water distribution and consumption. For example, Israel and Israeli settlements take about 80 percent of the aquifer's flow, leaving the Palestinians with 20 percent.[49] According to B'Tselem, "Whereas Israelis enjoy an unlimited supply of running water all year round, Palestinians are allotted a small fixed amount, resulting in constant water shortages."[50] Strikingly, figures show that the average water consumption for domestic, commercial, and industrial use in the West Bank is approximately 79 liters a day per person, less than the World Health Organiza- tion recommendation of 100 liters of water per person per day. At the same time, the average domestic, commercial, and industrial water consumption in Israel is more than four times that figure, or about 287 liters per person per day.[51]

Colonialism Reordered

"Facts on the ground" have continued to be Israel's key policy throughout the Oslo years, aimed at aborting any possibility for the creation of a Palestinian state. With the institutionalization of physical, territorial, and demographic fragmentation, the restriction of the movement of people and goods, and the imposition of new modes of dispossession and collective punishment, apartheid became the core feature of Israel's colonial order in the post-Oslo reality.[52] The

post-Oslo reality brought about effective mechanisms of control and fragmenta- tion of Palestinian communities, especially through a rapid Judaization of various parts of the West Bank, most notably in crucial areas such as Jerusalem, the old town of Hebron, the Nablus periphery, and the mushroomed settlement blocs. After almost 25 years since the signing of the Oslo Accords in 1993 be- tween the Israeli government and the Palestine Liberation Organization (PLO), the "peace process" has proved to be an illusion. While this process was initially heralded as the beginning of the end of Israel's occupation of the territories occupied in 1967 and was supposed to result in two states living side by side in peace and coexistence, the Oslo process enabled Israel to reinvent its colonial order by other means. In fact, the Oslo framework was used by Israel as a fig leaf to cover its continued colonization and to assure unrestricted control over the occupied territories, all under the banner of peace.

A salient aspect of the reordering of Israel's settler-colonialism after Oslo is that its colonial rule came to be mediated by the Palestinian Authority (PA). The PA was established in 1994 as a self-governing entity without sovereignty to oversee administrative and civil affairs over densely populated areas. But the PA has been turned into an effective mechanism through which Israel could outsource various civil, economic, and security tasks and relieve itself of responsibility for the population. Asymmetric power relations as echoed in the PA-Israel coordination committees have redefined the relationship between colonizer and colonized in a way that entrenches Israeli control over Palestinian life.[53]

Israel used the Oslo framework to deepen territorial fragmentation by turning the West Bank into a series of separated enclaves, effectively cutting off spatial and social continuity with the Gaza Strip and East Jerusalem. The West Bank was divided into

Area A (under PA civil and security control and cover- ing 18 percent of the land), Area B (under the PA civilian and Israeli military control and covering 20 percent of the land), and Area C (under full Israeli civilian and military control and covering 62 percent of the land). In order to ensure effective control, Areas A and B are completely surrounded by Area C. Settlements have rapidly expanded and been fortified by a set of military installations, settler-only roads, surveillance technologies, roadblocks, and other infrastructures. These settlements are mainly located in Area C and absorb around 42 percent of West Bank territory. Since Oslo, the number of settlers has more than doubled. As of 2015, there were an estimated 588,000 settlers in the West Bank (excluding East Jerusalem) residing in 127 government-sanctioned settlements, compared to 150,000 settlers in 1993. In addition, there are more than 100 illegal "outposts" implanted throughout the West Bank, unrecognized by the Israeli government despite official assistance to these outposts. The[15] exponential increase in the number of Israeli settlers since Oslo underscores not only the fact that Oslo failed to protect the rights to life and self-determination of the Palestinian people, but also that it further erected the political context necessary for the Israeli state to obscure, and thus deepen, its colonization of Palestinian land.[54]

The post-Oslo years have also been characterized by the imposition of a severe closure regime, which places restrictions on the movement of people and goods and enforces a separation between Palestinian communities and the external world. Moreover, Israel imposes an internal closure that aims to dis- connect Palestinian towns and villages from each other, and between the West Bank and Gaza, through the use of military checkpoints, barriers, ditches, and roadblocks. The construction of the separation wall in 2002 caused a "slow but cruel suffocation of normalcy that adds challenges to practicing everyday activities such as sleeping; eating; going to work, school, or hospital; and visiting friends and relatives."[55] On the other hand, Israel imposes an external closure by controlling borders and international crossing points to Jordan and Egypt as well as preventing the Palestinians from having their own airport or seaport. The closure regime is solidified by the engineering of a sophisticated permit system, bolstered by multiple types of identification techniques, surveillance, and mixed IDs, all of which systematically shatter the Palestinian social fabric and impede social continuity.[56]

The post-Oslo Palestinian economy was structured by the Paris Economic Protocol (PER) of 1994. The most important economic ramification of the PER is that it did not substantially alter the Israeli restrictive regime over the economic life of the occupied Palestinian territory (oPt). Instead, it led to the redefinition of the Palestinian-Israeli economic relationship from one subjected to an enforced structural dependency that existed since 1967 to a consensually regulated structural dependency based on internationally recognized agreements. While some “cosmetic” economic functions were transferred to the PA to serve as symbolic trappings of quasi-statehood and help relieve Israel from the burden of overseeing civil services (e.g., welfare, education, health, and other social services), Israel maintained sole control of essential pillars of the economy, such as borders, land, water, natural resources, labor, the movement of people, trade, fiscal management, industrial zoning, and water resources.[57] In this context, the occupied territories remained a captive market for Israel where local markets were filled with Israeli products and at the same time the Palestinians were prevented from pursuing independent economic development.

16 In addition, Israeli authorities placed severe restrictions on labor movement, thus contributing to deteriorating socioeconomic wellbeing and increasing unemployment to unprecedented levels.

In addition to serious economic restrictions, Israel has imposed a land, sea, and air blockade on the Gaza Strip since 2007, halting intra-Palestinian relations between the West Bank and Gaza. As a form of collective punishment, the blockade imprisoned 1.9 million Palestinians and prevented their access to the West Bank and their exit to the outside world. The devastation enforced on the besieged strip and the subsequent Israeli wars caused thousands of civilian deaths and the massive destruction of neighborhoods, educational and health facilities, and infrastructure. Gazan society has been subjected to a grave hu- manitarian crisis and deteriorating socio economic standards. Today, more than 70 percent of the population relies on humanitarian aid, the unemployment rate is the highest in the world at 43 percent, over 72 percent of households live in food insecurity, 95 percent of factories and workshops have been shut down, farmers are denied access to 35 percent of agricultural land, 85 percent of fishing waters have been affected, and vital infrastructure has been destroyed. With the systemic obstruction of Gaza’s reconstruction and the impossibility of recovery under such conditions, Gaza’s economy is on the verge of collapse.[58]

Furthermore, the division between the West Bank and Gaza, coupled with Israel's double approach to the West Bank (economic peace in the context of ongoing settlement expansion) and Gaza (crippling blockade and periodic military as- saults), has created different realities governed by opposing political, social, and institutional visions, split by widening economic inequality.

In short, post-Oslo East Jerusalem experienced intensified "Judaization" and the systematic destruction of its Arab heritage. The presence of Arab Jeru- salemites is regularly targeted through different forms of "transfer" policies that aim to displace them. Settlements are implanted into the hearts of Palestinian neighborhoods, while the inhabitants are deprived of the right to construct houses, schools, hospitals, and other vital facilities. Discriminatory laws, including restrictions on civil status, confiscation of property, preclusion of urban planning, and revocation of residency IDs, are all strategic tools for uprooting the Palestinian population. Economic pressures and barriers to commercial and industrial development have led to high poverty rates, reaching 75 percent among Palestinian Jerusalemites according to recent estimates.[59]

A Century of Palestinian Resistance

The Palestinian resistance movement emerged early last century, espousing an anti-colonial agenda and forging strategic alliances with similar anti-colonial liberation movements worldwide. It defined its mission as a struggle against the forces of international Zionism and colonialism in order to achieve self-determination and the liberation of Palestine.[60] Resistance constituted the backbone of Palestinian steadfastness and survival in the face of Zionist colonization, dispossession, and dehumanization. For a century, resistance has been a conscious mission among Palestinians, who have been well aware of the perils of the Zionist project. Resistance thus shaped Palestinian national identity and was integrated into cultural heritage, knowledge production, social life, and world- view. Yet the Palestinian anti-colonial struggle is not monolithic: depending on the circumstances throughout the various stages of Palestinian modern history, resistance has been articulated differently—ranging from active to passive, collective to individual, peaceful to armed, and organized to random.

Since the Palestinians became conscious of Zionist objectives and the complicity of the British colonial mandate early last century, a series of revolts erupted, such as those of Nebi Musa (1920), Jaffa (1921–1922), Al-Buraq (1929), and the October revolt of 1933. The largest one was the Great Arab Revolt (1936–1939), an organized insurgency that articulated the Palestinian quest for independence and the end of the Zionist project in Palestine. It involved civil disobedience, general strikes, and armed struggle against British troops and Zionist settlers. The revolt was aborted by British empty promises on the eve of WWII to halt Jewish immigration and allow for the establishment of a Palestin- ian state. While Palestinian resistance continued throughout the 1940s, Zionist paramilitary groups had developed a far superior organizational structure and armament. The power asymmetry ended in the defeat of the Palestinian resistance and the implementation of Zionist ethnic cleansing of Palestinian towns and villages, finally leading to the conquest of 77 percent of the land of Palestine.[61] The post-Nakba period saw the majority of Palestinians living in deplor-able conditions, scattered in refugee camps, and deprived of political rights and dignity. They were also denied a distinct political identity. Their activism was subordinated to various Arab regimes and mainly exercised through Arab political parties. By the late 1950s, a few Palestinian resistance groups had emerged and initiated armed struggle along the Israeli borders with Jordan and Lebanon.[62]

While these groups lacked organizational structures and resources, they implanted the seeds for the formation of the modern Palestinian national move- ment. In the 1960s, these armed groups coalesced to form a more coherent and organized national liberation movement along diverse ideological lines,

collectively constituting the backbone of the Palestinian Liberation Organiza-tion (PLO). With the support of the Nasserite regime of Egypt, the PLO was founded under the auspices of the Arab League in 1964, and its operations and political maneuvering were restricted by, and dependent on, the political con- siderations of Arab regimes. It was the Arab defeat in the 1967 war that caused the PLO to prioritize the role of independent Palestinian leadership, decision making, and manpower in determining the fate of the struggle for liberation and self-determination.

The post-1967 rise of the PLO left a substantial imprint on the Palestin- ian anti-colonial struggle and brought the Palestinian cause into the center of world attention for decades. The PLO functioned as an anti-colonial liberation movement with far-reaching influence on the worldwide Palestinian diaspora. It was widely recognized as “the sole and legitimate representative of the Palestinian people.”[63] It shaped Palestinian national identity, waged armed struggle, mobilized and represented its people, and formed transnational alliances. The PLO functioned as a state-in-exile, provided social services to Palestinians in refugee camps, and supported educational and cultural initiatives. It also played a significant diplomatic role; in 1974, the PLO was the first national liberation movement to be granted observer status at the UN.[64]

The Palestinians who remained inside historic Palestine embarked on different forms of anti-colonial struggle. The Israeli occupation of 1967 inadvertently reunified Palestinian communities in the West Bank, Gaza, and inside Israel. Such interaction contributed to the rise of political consciousness, collective national identity, and a recognition of their shared fate.

Forms of struggle varied due to the different colonial systems imposed on each community. The Palestinians in the West Bank and Gaza relied, to a large extent, on popular resistance. They challenged the Israeli authorities by organizing themselves in modern grassroots organizations, trade unions, voluntary committees, and student and women's movements. This process was accompanied by, and conducive to, the evolution of *Sumud*, a strategy that signified the adherence to Palestinian national identity as a source of collective steadfastness on the land. The first Intifada (1987–1994) was the most enlightening period of popular resistance.[19] New representative structures emerged to organize popular engagement in the Intifada, most notably the popular committees which existed in almost every locality. Meanwhile, the engagement of mass-based organizations; women's and student movements; labor unions; and professional committees decisively transformed the spontaneous uprising into an organized action.

The Palestinians who survived the 1948 expulsion and became second-class citizens of Israel developed distinct methods of struggle for their national and civil rights.

The Palestinians who survived the 1948 expulsion and became second-class citizens of Israel facing institutional discrimination and exclusion developed distinct methods of struggle for their national and civil rights. First, certain political forces established organizations and committees that aimed to preserve national identity and civil rights. These organizations have also mobilized constituencies to defy Israeli policies, occasionally resulting in confrontations, general strikes, and protests. Second, other political trends adopted struggle from within Israeli institutions, most importantly by running for the Israeli Knesset with the assumption that they could influence the state's laws and regulations in favor of equal citizenship and civil rights.

Uncertain Conclusion

The active Zionist settler-colonial project has accumulated a series of successes by conquering the land and encircling the people. Yet it is an entangled project, burdened by the dynamic presence of the people of the land whose steadfastness and resistance to injustices constitute the antithesis of Zionist colonization. De- spite a century of repressive conditions of Zionist colonization that have made life unbearable, millions resist by not leaving their homeland and still adhering tirelessly to their rights.

With the intensification of Israel's colonial expansion after Oslo, the Pales- tinian body politic has been weakened to an unprecedented extent: the PLO lost its revolutionary potential, the PA was established as a dysfunctional institution lacking representation and sovereignty, the national movement became engulfed in multiple divisions and rifts, and the society has been territorially fragmented. For Israel, this status quo is comfortable, and its current policy is to prolong the situation of relative stability. Nevertheless, this cannot be sustainable given the unabated entrenchment of Israel's settler-colonialism.

While future scenarios are uncertain, the Israeli establishment does not hide its determination that a Palestinian state or even a meaningful type of autonomy should never materialize. However, for many, the current reality is that of a single apartheid state, with all the discrimination, segregation, and structural racism this implies. The consolidation of this reality may alter

future directions toward a struggle for equal rights within the one-state frame-

work. This direction, however, will be fiercely opposed by Israel because it will shake the doctrinal foundation of the state. Regardless of the way in which Israel continues its colonization, the unrelenting steadfastness of the people of the land will always pose a structural challenge to Israel's settler-colonial project. And the continuation of this state of affairs will likely make the ac- complishment of the Zionist dream unattainable, and might result in dev- astating consequences for the whole settler-colonial project in Palestine.

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From:	Sherry Drobner
To:	Tessa Rudnick; Lisa Motoyama; Carolyn Wysinger; Gabe Quinto; Paul Fadelli
Cc:	Holly Charléty
Subject:	Public Comment: Not on the Agenda. Why Ceasefire Resolutions from City Councils are Important
Date:	Monday, March 18, 2024 4:04:14 PM

Dear Mayor and City Council members,

I have now heard it stated a number of times that a ceasefire resolution from the El Cerrito City Council is actually a meaningless action, symbolic at most. Please read the opinion piece from Rep. Iman Jodeh who serves on the House of Representative from the 41st district of Colorado.

As Israel's bombardment of Gaza approaches its sixth month and a death toll of at least 35,000 Palestinians, U.S. government officials continue to throw their weight behind Israel, sending arms and taxpayer funds to their ally in the Middle East.

While the U.S. and Israel find themselves increasingly isolated in their reluctance to embrace a permanent ceasefire, 70 U.S. cities have passed resolutions on the Israel-Gaza war with a majority calling for a ceasefire. Of them, 48 cities have gone further, specifically calling out Israel's bombardment on Gaza, and calling for an end to the bloodshed.

Yet countless other city councils are hesitant to entertain resolutions calling for a permanent ceasefire, arguing that foreign policy is outside the purview of city councils and that municipalities' policymaking cannot affect global issues. Sadly, this argument has become one more tactic to move the goalposts instead of pushing back on outside pressure.

But these issues directly affect their constituents. The increase in Islamophobia, anti-Arab discrimination, and antisemitism in the districts they represent as a direct result of Israel's war on Gaza should impact their decision to take a stance and support a permanent ceasefire.

The chain of representation is essential here. City council members share constituents with their congressional delegation. Their obligation, at the very least, is to resist Islamophobia, anti-Arab sentiment and antisemitism within their districts. Moreover, **city council members possess a unique ability to be proxies for these shared constituents. This capability is vital in emphasizing the urgent need for a permanent ceasefire to their congressional delegation and, ultimately, the Biden administration.**

This dual role underscores the profound impact that pursuing and passing ceasefire resolutions can have on the core principles of democracy: equal, fair and honest representation. **As city council members, we must ensure that the anti-war and anti-genocide voice, regardless of background, is acknowledged and given due consideration.**

I have heard numerous elected officials, on all levels, say they have consulted with one group, which gives me great pause about their disregard for other stakeholders. This results in the lack of equal representation that we, as elected officials, took an oath to uphold.

Many of the same cities that refuse to issue any resolution for a ceasefire were quick to issue statements about their unwavering support of Israel. Should anti-war and anti-genocide advocates take that to mean an Israeli life is worth more than a Palestinian life?

The indiscriminate bombing of civilians in Gaza is a grave humanitarian concern, causing significant harm to innocent lives and exacerbating the already dire conditions in the region. Continuing such indiscriminate attacks not only results in civilian casualties but also undermines any prospects for a peaceful resolution to the protracted occupation. A cessation of all hostilities is imperative to safeguarding civilian lives and fostering international efforts for a lasting ceasefire.

The need for a ceasefire is an urgent call echoed by people worldwide. The recent ruling from the International Court of Justice that it is plausible that Israel is committing genocide on Palestinians, a protected class under the Genocide Convention, further underscores the growing discontent with the status quo.

City councils have the opportunity to be on the right side of history. They should follow suit and align with 153 other countries and countless organizations, including Human Rights Watch, Amnesty International, Oxfam and Doctors Without Borders.

The slew of national and local organizations, including faith-based groups and labor unions, that have called for a ceasefire are ironically the same organizations that many elected officials seek to earn their endorsements in election years.

Critics may argue that foreign policy is outside the purview of city councils and that municipalities' policymaking can have no bearing on global issues. But cities have increasingly taken on the work of international relations and diplomacy: setting precedents for passing resolutions against other conflicts, soliciting international investments, bidding to host global sporting events, collaborating to tackle global social issues, including climate change, broaching human rights concerns with foreign leaders, and more.

As Ambassador Nina Hachigian, the first U.S. Special Representative for City and State Diplomacy, writes, "U.S. cities remain a voice for the country's values as federal leadership wavers."

Indeed, the lack of action starts at the top of the ticket, and candidates and elected officials should be held equally accountable. But the focus on city councils that have stepped up and are advocating for a ceasefire serves as a catalyst for change.

Through such actions, cities can contribute to breaking the deadlock and paving the way for a more just and peaceful world.

--

I live and work on unceded Lisjan Ohlone land in the territory of Huchiun . As a non-Native person I pay Shuumi, a voluntary land tax that supports Lisjan Ohlone sovereignty . Learn more here.

From: Seth Morrison
To: City Clerk
Subject: Public Comments Not on the Agenda
Date: Monday, March 18, 2024 4:35:12 PM

Caution! This message was sent from outside your organization.

The genocide in gaza continues and no Palestinian children are being starved to death. Those who manage to survive risk being irreparably harmed. THe majority of Americans continue to demand a ceasefire and the el Cerrito City Council refuses to take any action. As a Jewish resident of El Cerrito I am appalled by the lack of action that is being enforced by a mayor with a significant conflict of interest.

Mayor Rudnick continues to follow the dictates of the Jewish Community Relations Council and the Council member are too cowardly to speak up for Palestinian rights.

Please know that we won't give up. Our number of El Cerrito supporters is growing daily. Elections are coming.....

--
Seth Morrison
He/Him/His
[redacted]

From: [redacted]
To: City Clerk
Subject: No to Ceasefire Resolution
Date: Tuesday, March 19, 2024 8:36:09 AM

Caution! This message was sent from outside your organization.

As an El Cerrito resident, I ask that an Israeli Ceasefire Resolution not be considered by the city council. I thank the city council for being one of the only sane councils in the urban east bay by focusing on local issues, and not on distracting geopolitical issues they have no control over.

Considering an Israel resolution would only:

- divide our diverse and strong community.
- distract from, and has nothing to do with, important local issues and the core function of city government.
- breed unnecessary hate;
- encourage those compassionate for all to choose a side;
- waste everyone's time and energy (I am not the only one losing sleep over this);
- bring bad publicity;
- be insensitive to many in our community who have horrifically lost family and friends at the hands of Hamas;
- will isolate Israeli, Pro-Israel, and Jewish students, families, and teachers, who are valuable community members.

Thank you for your consideration and public service.

Best,
Judd

Sent from my iPhone

From:	Tal Garner
To:	City Council; City Clerk
Subject:	NO to Public Comments Regarding Ceasefire Resolution Agenda
Date:	Tuesday, March 19, 2024 9:19:39 AM

Hi,

My name is Tal and I am an Albany resident, though I work in El Cerrito. I am an Israeli American who has been deeply affected since October 7.

First, I want to thank you for, so far, NOT putting a resolution on the agenda in connection to the Israel Gaza conflict. It is not a local issue, and should not be dealt with as such. As we can see in other cities, all this resolution has done is give those who are anti-jewish and anti-Israel the platform to continue spreading hatred.

Although I understand there's a lot of pressure to give into the resolution, it would do more harm than good. As the Berkeley mayor stated in an email just last week, antisemitic hate crimes have gone up 33% since October 7, while anti-Muslim and anti-Arab hate crimes have dropped 5%. I am for peace, and want Palestinians, Arabs, Jews and Israelis to all feel safe here; Putting forth a resolution that gives one side ammunition to their cause is not the way to create peace. I applaud you for not giving into it this far, and encourage you to maintain your strength in keeping the city council focused on local issues.

If you have the time, I would also appreciate your review of the texts below. I've attached links to their full articles if you'd like to continue reading.

On Ceasefire Resolutions -

"The influx of nonresidents participating in these debates further complicates matters. Many, who do not disclose their nonresident status, disproportionately influence decisions that do not directly impact them. This undermines the principle that local governance should reflect the voices and concerns of its residents. As seen in cities like Oakland and Richmond, these debates have devolved into platforms for antisemitic rhetoric and conspiracy theories, further alienating and endangering our Jewish communities. The proposals do not recognize the complex geopolitical realities and ultimately fail to contribute constructively to the peace process they claim to support. While the desire to address international conflicts is understandable, city councils must recognize their limitations but also the critical harm these resolutions can cause."
smdailyjournal.com

“We are a divided community over this issue,” said Mayor Mark Turner. “I cannot see based on what I’ve witnessed here tonight, that if we signed that document — whether it’s a cease-fire or a peace agreement — that suddenly there will be happiness and hugs among all of you.”
opportunitynowsv.org

On Amnesty International -

"As with previous rounds of conflict with Palestinian terror groups, Amnesty has disproportionately focused on allegations of Israeli wrongdoing, as opposed to an intensive campaign regarding the murder, torture, rape, hostage-taking, and dismembering corpses that

represent one of the most egregious human rights atrocities in the past 30 years."
ngo-monitor.org

On the UN (Please note this was written prior to Oct 7) -
"From its creation in June 2006 to June 2023, the Council has adopted zero resolutions on serial human rights abusers such as China, Pakistan, Qatar, Saudi Arabia, Turkey, Zimbabwe and Cuba. It adopted 2 condemnatory resolutions on Sudan, 3 on Venezuela, 12 on Eritrea, 14 on Iran, 16 on North Korea, 42 on Syria — and 103 on Israel. Whatever its flaws, there is no rational explanation why the Jewish state should be the object of more condemnations than Iran, Syria and North Korea combined. The numbers alone reveal the UN's irrational obsession with one nation. Even those who consider Israel deserving of criticism cannot dispute that this amounts to an extreme case of selective prosecution."
house.gov

From: Noga Alon
To: City Clerk
Subject: Public comments – not on the agenda opposition to putting a ceasefire resolution on the City Council agenda
Date: Tuesday, March 19, 2024 9:12:55 AM

Dear city council members, I would like to oppose putting a ceasefire resolution on the city council agenda. I believe the city council should be focused on local issues and not divide the community t
Caution! This message was sent from outside your organization.
sophospsmartbannerend
Dear city council members,

I would like to oppose putting a ceasefire resolution on the city council agenda. I believe the city council should be focused on local issues and not divide the community through these types of resolutions related to international conflicts.

I thank you for standing strong.

Best,
El Cerrito community member

From:	Alan Marks
To:	City Clerk
Subject:	Public comment - no to putting a ceasefire resolution on the agenda
Date:	Tuesday, March 19, 2024 9:21:46 AM

Caution! This message was sent from outside your organization.

Please do not provide a forum for antisemitism hate speech.
Please run the city without causing further division among the residents .

Alan Marks

From: Jewish Coalition of Berkeley
To: City Clerk
Subject: public comments – not on the agenda opposition to putting a ceasefire resolution on the City Council agenda
Date: Tuesday, March 19, 2024 9:34:16 AM

Dear Mayor and City Council,   My name is Rachel and I'm a co-lead of the Jewish Coalition of Berkeley - a group representing roughly 340 members made up of a diverse group of Jewish c
Caution! This message was sent from outside your organization.
sophospsmartbannerend

Dear Mayor and City Council,

My name is Rachel and I'm a co-lead of the Jewish Coalition of Berkeley - a group representing roughly 340 members made up of a diverse group of Jewish community members and allies coming together to stand up against antisemitism. Along with the vast majority of Bay Area Jews, we support Israel as a nation state with the right to self-determination and a responsibility to protect its citizens.

While I am not a resident of El Cerrito, I live on Colusa bordering El Cerrito and take care of many of my family's needs in El Cerrito along the San Pablo Corridor and at Plaza. Our group also has several members who live, work and/or have children in the El Cerrito schools.

We want to thank you for your leadership and strength during these incredibly difficult months where you have been incredibly bullied to pass a resolution that would only lead to more division in the community. JCB supports your decision NOT to further the attacks on Israel and American democracy. Please continue your admirable stance and stick with your very rationale and correct position on working on the local needs of El Cerrito. The City has done an incredible job on housing, bike and pedestrian infrastructure, fire prevention, economic development and so many other fronts. Thank you for keeping that focus.

Sincerely,
Rachel

Berkeley, District 5

From: Gary Prost
To: City Clerk
Cc: Sue Duncan
Subject: Public Comments, Not On The Agenda: Priorities for Measure X Funds
Date: Tuesday, March 19, 2024 10:31:21 AM

City Council Meeting 19 March 2024

Mayor Rudnick and City Council:

I am sharing with you a letter to the Measure X Board regarding funding priority for vegetation management in the East Bay Hills and El Cerrito in particular. I share this letter to motivate the City of El Cerrito to apply for Measure X funding to eliminate eucalyptus in the HNA and to abate fuel loads to keep El Cerrito fire safe.

I plan to speak to this topic at the City Council meeting this evening as well.

Thank you,

Gary Prost
[redacted] El Cerrito, CA 94530

---------- Forwarded message ---------
From: **Gary Prost** <[redacted]>
Date: Tue, Mar 12, 2024 at 9:55 AM
Subject: Priorities Input for Measure X Funds
To: <[redacted]>

Emlyn Struthers
Contra Costa County Measure X Board of Supervisors

Regarding Priorities for Measure X Funds

Rachel Rosekind encouraged me to write to the Measure X Board with recommendations/priorities for Measure X funding prior to your March 20 meeting. As you are aware, one of the many important things that Measure X was intended to address is fire safety and vegetation management in Contra Costa County.

You have done good work in providing ongoing funding for a South County Training Center in the San Ramon Valley. Now I would like to call your attention to a need for ongoing vegetation management in the East Bay Hills, in particular the removal of invasive and fire-prone eucalyptus groves. We know that East Bay Regional Parks has an effort underway in the Tilden-Wildcat Canyon area, and that it will take many years before the shaded fuel break is completed and eucalyptus groves are under control. Meanwhile, in cities like El Cerrito, Kensington, and Richmond, there are many eucalyptus groves along the ridgetop and western slope from Alvarado Park to the Berkeley Country Club and Boy Scout Camp Herms, among others. There are also four groves in the Hillside Natural Area.

There are elementary schools, extended care homes, thousands of homes, and tens of thousands of residents, as well as critical infrastructure such as water tanks, cell towers, and powerlines that are threatened within a mile of the ridgetop. The western slope has been designated as a Very High Fire Hazard Severity Zone by Cal Fire and is High Fire Risk on the Contra Costa-Alameda Counties fire risk map.

The communities involved are high-density for dwellings: for example, in El Cerrito alone there are 7,363 residents/mi^2. The diverse population is 49% non-white, based on US Census data. Twenty percent of the population is over 65, and the median home sale price in October 2023 was $1.1 million (Redfin). The cost of losing homes to fire is astronomical: there are 11,135 housing units in El Cerrito, worth an estimated combined $11 billion. The entire city is within 2 miles of the ridgetop, well within the range of wind-blown embers. This effectively puts all city infrastructure, including fire and police stations, city hall, the community center, the PG&E power substation, high-power lines, the recycling center, the city maintenance yard, and several schools and churches at risk of wind-driven embers during the annual Diablo Winds. And that is just El Cerrito.

This note is merely to direct your attention to the high priority need for fire prevention and ongoing vegetation management/fuel reduction in general. I refer you to similar work being done now in Albany to remove eucalyptus in a responsible way on Albany Hill (https://www.albanyca.org/Home/Components/News/News/12320/15).

We have seen Measure X funding go to the east half of the County for fire safety; some of our public officials have expressed concern that the East Bay Hills, and El Cerrito in particular, are not receiving an equitable portion of M-X funds. I don’t know if that is because cities did not apply for funds or were turned down. In any case, removing all or some of the eucalyptus in the Hillside Natural Area, completely surrounded by homes, should be a high priority and would be a good starting point for part of the one-time monies and/or for a portion of the ongoing vegetation management funding. Can the Measure X Board support these needs? If there is a way for our group (Make El Cerrito Fire Safe) to make specific work requests, please let me know.

Sincerely,

Gary Prost, PhD
Make El Cerrito Fire Safe, A Community Grass Roots Fire Safety Advocacy Group
https://www.makeelcerritofiresafe.com/

From: Dean Kertesz
To: City Clerk
Subject: Public comments not on the agenda - opposition to putting a ceasefire resolution on the city council agenda
Date: Tuesday, March 19, 2024 11:20:31 AM

Dear Members of the City Council,

I beg you to continue to refuse to put a ceasefire resolution on the city council agenda.

1. A resolution will do nothing to bring about a ceasefire or ease the suffering of Palestinians living in Gaza
2. Putting it on the agenda will invite extremists to bring hate speech into the city council chambers as we have seen in Richmond, Oakland, and San Francisco. It will scare, isolate, and alienate Jewish residents of El Cerrito.
3. We have already witnessed the extremism of ceasefire advocates, including physical violence, verbal intimidation, and distortions of facts.
4. It will divide city residents, not promote dialogue. There are many legitimate sides to the Israeli/Palestinian conflict. The forum for dialogue between people, not a city council meeting.
5. Everyone wants peace, but any genuine desire for peace must recognize the responsibility of both sides, the legitimate claims of both sides, and the atrocities of both sides.

Thank you for your patience and forbearance in the face of continuing personal attacks.

Sincerely, Dean Kertesz

From: Hillary Kilimnik
To: City Clerk; Tessa Rudnick
Subject: Public comment: Not on Agenda: NO Ceasefire Resolution on city council agenda
Date: Tuesday, March 19, 2024 12:14:18 PM

Hello,
I'm writing to express my strong opposition to putting a ceasefire resolution on the city council agenda.

El Cerrito City Council should stay focused on local issues and avoid further divisions in the community through these types of resolutions related to international conflicts. This is not the business of the city council, it is not what you were elected to weigh in on.

We need more unity, not greater divisions within our community.

Say no to those who use intimidation to pressure this city council to do what it knows it should not.

NO Ceasefire Resolution on the City Council Agenda!

Sincerely,
Hillary K.

From: [redacted]
To: City Clerk
Subject: I Oppose A Ceaesfire Resolution in the Gaza War
Date: Tuesday, March 19, 2024 12:10:47 PM

To the El Cerrito City Council,   I oppose an unconditional Ceasefire resolution at this time.   My reason is that Israel was subject to an attack attacked on October 7, 2023, and over
Caution! This message was sent from outside your organization.
sophospsmartbannerend
To the El Cerrito City Council,

I oppose an unconditional Ceasefire resolution at this time.   My reason is that Israel was subject to an attack attacked on October 7, 2023, and over 200 people were slaughtered, many were tortured and raped and hundreds of hostages were taken.

Israel has the right to defend herself. The October 7th attack by Hamas broke an existing ceasefire, in place since 2005. There is no reason to trust that Hamas will not break another ceasefire. They have already vowed to attack Israel again and again.

There are still 130 hostages hidden in tunnels in Gaza. These hostages must be released before a ceasefire.

Hamas uses innocent civilians as human shields. Their casualties are a direct result of this cynical practice. They use the deaths of Gazan civilians to garner sympathy for their cause.

Hamas does not want a 2-state solution. They want one state with no Israel. That is unacceptable.

Sincerely yours,

Susanne (Sanne) DeWitt
[redacted]

From: Karen Fiss
To: City Clerk
Subject: PUBLIC COMMENTS
Date: Tuesday, March 19, 2024 12:15:40 PM

I strongly oppose putting a ceasefire resolution on the city council agenda. The outcome and purpose is to isolate Jews in our community. Hamas, a designated terrorist group, needs to release ho
Caution! This message was sent from outside your organization.
sophospsmartbannerend
I strongly oppose putting a ceasefire resolution on the city council agenda.

The outcome and purpose is to isolate Jews in our community. Hamas, a designated terrorist group, needs to release hostages and surrender. The war would end IMMEDIATELY.

Professor Karen Fiss

From: [redacted]
To: City Clerk
Subject: Public Comments
Date: Tuesday, March 19, 2024 12:41:05 PM

To the El Cerrito City Council I am a resident of El Cerrito, and I oppose putting a ceasefire resolution on the city council agenda. Thank you, Laura Givental [redacted] &n
Caution! This message was sent from outside your organization.
sophospsmartbannerend

To the El Cerrito City Council

I am a resident of El Cerrito, and I oppose putting a ceasefire resolution on the city council agenda.

Thank you,

Laura Givental

[redacted]

From: Daphna Ross
To: City Clerk
Subject: Public Comments
Date: Tuesday, March 19, 2024 1:59:46 PM

I oppose putting a ceasefire resolution on the city council agenda. Thank you, Ann Ross
Caution! This message was sent from outside your organization.
sophospsmartbannerend
I oppose putting a ceasefire resolution on the city council agenda.

Thank you,
Ann Ross

From: William Guynn
To: City Clerk
Subject: Public Comments
Date: Tuesday, March 19, 2024 3:12:47 PM

Caution! This message was sent from outside your organization.

We oppose putting a ceasefire resolution on the city council agenda.

Stefanie and William Guynn

From: Moran Koko
To: City Clerk
Subject: Public comments – not on the agenda opposition to putting a ceasefire resolution on the City Council agenda
Date: Tuesday, March 19, 2024 3:30:59 PM

Caution! This message was sent from outside your organization.

Dear city council members,

I would like to oppose putting a ceasefire resolution on the city council agenda. I believe the city council should be focused on local issues and not divide the community through these types of resolutions related to international conflicts.

I thank you for standing strong.

Best,
Moran Koko

From: Humaira Matin
To: City Clerk; Carolyn Wysinger; Gabe Quinto; Lisa Motoyama; Paul Fadelli; Tessa Rudnick
Subject: Item not on the agenda - Ceasefire Resolution
Date: Wednesday, March 20, 2024 1:07:02 PM

Ceasefire now. No more killing civilians in Palestine.

Thank you

Humaira Matin

City of El Cerrito

JUNE 30, 2023

AUDIT RESULTS

Chavan and Associates, llp
Certified Public Accountants

Audit Process

1. Audit Planning & Preparation
2. Audit Execution
3. Audit Reporting
4. Follow-up

techqualitypedia.com

Audit Standards and Auditor Responsibilities

GAAS

GAGAS

Objective

- Express an Opinion on the Financial Statements

Responsibilities

- Reasonable Assurance
- Risk Based
- Materiality
- Internal Controls

Annual Comprehensive Financial Report (ACFR)

Section 1 Introductory

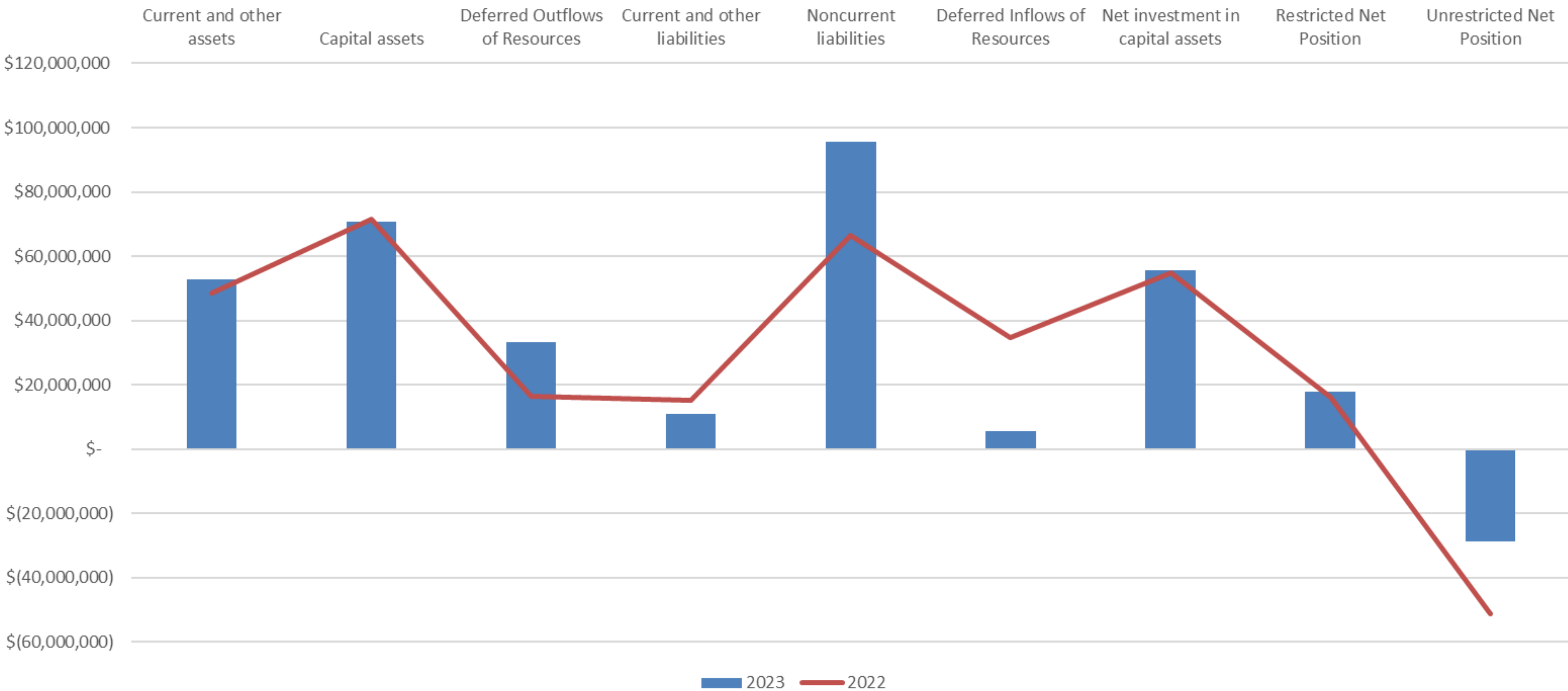
- Letter of Transmittal
- Elected Officials
- Organizational Chart

Section 2 Financial

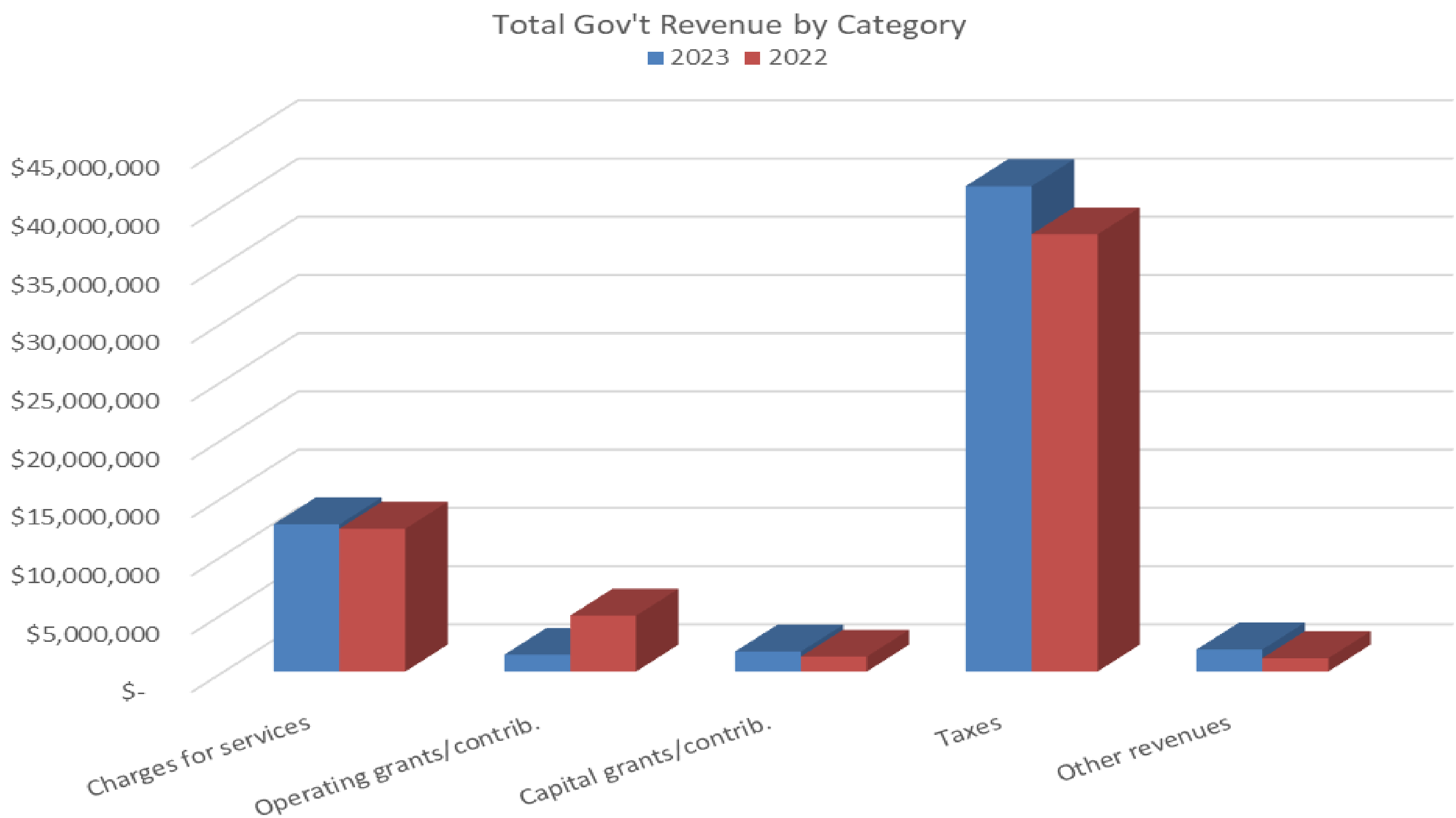
- Auditor's Opinion
- MD&A
- Financial Statements and Notes
- Required Supplementary Information
- Supplementary Information

Section 3 Statistical

- Fiscal
- Historical
- Demographic Information



Statement of Net Position



Governmental Activities - Revenues

Governmental Expenses by Function

Business-Type Activities

Audit Results

No Exceptions in Audit Opinions

No Material Weaknesses

No Disagreements with Management

No Significant Passed on Adjustments

Control Deficiencies

From: Ira Sharenow
To: Holly Charléty; City Clerk
Cc: Lisa Motoyama; Paul Fadelli; Tessa Rudnick
Subject: Item 6B ACFR, March 19, 2024
Date: Sunday, March 17, 2024 11:20:47 AM

While reviewing 2014 Measure R, I noticed that there is supposed to be annual audits and citizen oversight (FAB). Where is the audit of Measure R?

While reviewing 2018 Measure V, I noticed that there is supposed to be annual audits and citizen oversight (FAB). Where is the audit of Measure V?

http://www.el-cerrito.org/905/Measure-R-Extension

To continue to protect/ maintain City services, including fire prevention/ emergency services; emergency response times; neighborhood police patrols; firefighter/ police staffing; crime prevention/ investigation resources; after-school programs; library hours/ programs; senior services; open space, parks, paths/ playfields; other general City services, shall El Cerrito extend the existing voter-approved sales tax and set the future rate at one cent for 12 years, with citizens' oversight, annual audits, and all funds staying local, none to Sacramento?

https://www.el-cerrito.org/1292/November-2018-Measure-V

Measure V would require independent annual audits of RPTT receipts and expenditures. The audit would be reviewed by the City's Financial Advisory Board, the members of which are El Cerrito residents.

From: Ira Sharenow
To: Holly Charléty; City Clerk
Cc: Lisa Motoyama; Paul Fadelli; Tessa Rudnick
Subject: Item 7B Godbe Research, March 19, 2024
Date: Saturday, March 16, 2024 11:28:20 AM

Caution! This message was sent from outside your organization.

Open records laws and the need for financial transparency need to be respected.

In 2023, at great expense to the taxpayers, the city of El Cerrito hired Godbe Research to do a survey as part of the failed effort to “educate” the public on the need for a prohibitively expensive replacement library.

Although the taxpayers paid for the survey, in response to multiple open records requests, the city clerk steadfastly refused to release the associated reports or the raw data. I think that was very unfortunate.

Therefore, I request that before the city council approves spending on yet another survey, the city clerk should be required to release the library survey related data and to promise to release the data from the upcoming survey.

Ira Sharenow

El Cerrito, CA

From: Howdy Goudey
To: City Clerk
Subject: Public comment Agenda item 9A Advisory Bodies
Date: Tuesday, March 19, 2024 2:01:32 PM

Dear Mayor Rudnick and City Council members,

I appreciate the new approach for handling recommendations from advisory bodies on the consent calendar, or otherwise as part of the agenda separate from the general public comments. This is an improvement.

However, for the amount of time spent on the advisory body topic, I do not find most of the rest of the measures particularly positive and I think the exercise has largely missed the opportunity to actively work toward improving the City Council's relationship with its volunteer advisory bodies.

A two year work plan cycle is not an improvement. I would prefer that work plans are revised annually. It will only make the work plans less specific and less connected to advisory body activity.

The addition of youth members is positive and appreciated, but I think it is disrespectful, and unnecessary, to restrict them to non-voting status. They should be allowed to participate in Committee votes normally, perhaps with the caveat that they cannot be the single deciding vote.

Thanks for your time and consideration,
Howdy Goudey
El Cerrito

From: Jon Kaufman [redacted]
Sent: Monday, March 18, 2024 12:00 PM
To: Paul Fadelli <PFadelli@ci.el-cerrito.ca.us>; Lisa Motoyama <LMotoyama@ci.el-cerrito.ca.us>; Gabe Quinto <GQuinto@ci.el-cerrito.ca.us>; Tessa Rudnick <TRudnick@ci.el-cerrito.ca.us>; Carolyn Wysinger <CWysinger@ci.el-cerrito.ca.us>
Cc: Karen Pinkos <KPinkos@ci.el-cerrito.ca.us>; Eric Saylors <ESaylors@ci.el-cerrito.ca.us>; Sue Duncan [redacted] Lisa Jacobs [redacted]
Subject: Wildfire Prevention MOU

Caution! This message was sent from outside your organization.

Dear members of the El Cerrito City Council.

As you know, on your agenda for tomorrow's meeting is an item to approve a MOU for a regional Wildfire Prevention Coordinating Group in the East Bay Hills. Wildfires do not stop at municipal lines and a regional approach is needed to ensure that we do everything we can to limit the risk of future wildfires.

The citizens committee working on this issue began three years ago and we are pleased that to date five jurisdiction have approved it. Alameda and Contra Costa Counties and the cities of Berkeley, Oakland and Richmond have ratified the MOU and the Rodeo-Hercules Fire District also is considering it this week. We are looking forward to El Cerrito's participation and thank Paul Fadelli for his efforts to bring this matter to your attention. The initial meeting of the Coordinating Group will be held Monday morning April 29.

Please feel free to reach out to Paul or the citizens committee with any questions prior to your meeting. Lisa Jacobs is co-chair and SueDuncan from El Cerrito is a member.

Jon Kaufman, Co-chair
Wildfire Prevention Citizens Committee

From: Sue Duncan
To: City Clerk
Subject: Agenda Item 9A
Date: Tuesday, March 19, 2024 9:45:13 AM

Caution! This message was sent from outside your organization.

Good morning Mayor Rudnick and City Council Members,

We are pleased that the resolution for El Cerrito to become part of the East Bay Wildfire MOU is finally on this evening's council agenda.

We strongly encourage all of you to vote to accept the resolution and have EC become part of this effort. As is stated in the agenda packet, wildfire knows no municipal boundaries. All of the East Bay Hills are in danger of the wildfire threat as are the rest of the areas down to the bay due to embers that are blown ahead of a wildfire and which ignite fires ahead of the main fire. We know that our great fire department already works with the surrounding fire departments to coordinate better fire and other emergency responses. However, the city should join this larger regional effort to further coordinate wildfire prevention.

Please vote to accept the resolution and have El Cerrito become a member of this effort.

Thank you,
Sue and Paul Duncan
Make El Cerrito Fire Safe

From:	Michael Fischer
To:	City Clerk
Subject:	Public Comment - Agenda Item 9A
Date:	Tuesday, March 19, 2024 10:11:49 AM

To Mayor Rudnick, Mayor Pro Tem Wysinger, and City Council members Fadelli, Motoyama, and Quinto:

My name is Michael Fischer, I live in El Cerrito, and I am a member of Make El Cerrito Fire Safe.

I join the comments of Sue and Paul Duncan on agenda item 9A and urge its adoption.

Kind regards,

Michael

Michael Fischer (he him)
[redacted]

“A truly great library contains something in it to offend everyone.” (Jo Godwin)

From: Audrey Liese
To: City Clerk
Subject: Public Comment - Agenda Item 9A
Date: Tuesday, March 19, 2024 11:43:03 AM

Caution! This message was sent from outside your organization.

To Mayor Rudnick, Mayor Pro Tem Wysinger, and City Council members Fadelli, Motoyama, and Quinto:

My name is Audrey LIESE, I have been living in El Cerrito with my family for 2 years and I am really concerned by the fire risks of this area.

I join the comments of Sue and Paul Duncan on agenda item 9A and urge its adoption.

Kind regards,

Audrey LIESE
[redacted], El Cerrito

From: nick zamorano
To: City Clerk
Subject: Public Comment Agenda Item #9B
Date: Tuesday, March 19, 2024 12:34:20 PM

Caution! This message was sent from outside your organization.

Greetings Mayor Rudnick and Council Members,

I am writing in support of adopting the above agenda item authorizing the City of El Cerrito to join into the MOU with surrounding jurisdictions in the counties of Alameda and Contra Costa. This resolution would coordinate efforts between all jurisdictions to reduce wildfire risks throughout the East Bay region. Stronger collaboration among all fire prevention entities is crucial in reducing the threat of wildfire in the WUI. I strongly urge council to adopt the resolution and thereby become a member of the WPCG.

Nick Zamorano
El Cerrito Resident

From:	Kay P Starkweather
To:	City Clerk
Subject:	Comment on Agenda Item 9A
Date:	Tuesday, March 19, 2024 1:57:53 PM

Caution! This message was sent from outside your organization.

City Council,

I stand in support of your passage of measure 9A and tonight's agenda for all of the reason submitted by Sue and Paul Duncan of Mike El Cerrito fire safe. This has been a long time in coming and is very needed so that our Fire Department can be networked with all the other local agencies. Fire will not just stay within the boundaries of city lines.

Thank you,
Kay Starkweather
Make El Cerrito Fire Safe
Sent from my iPhone