



**Staff Liaison**  
Public Works Department  
Yvetteh Ortiz | (510) 215-4382  
yortiz@ci.el-cerrito.ca.us

## AGENDA

### REGULAR MEETING OF THE CITIZENS STREET OVERSIGHT COMMITTEE

Monday, September 23, 2024, 7:00 p.m.

**REVISED LOCATION:**  
**El Cerrito City Council Chambers**  
**10890 San Pablo Avenue**  
**El Cerrito, CA 94530**

**This Meeting Place is Wheelchair Accessible**

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#### 7:00PM CONVENE REGULAR MEETING

1. **ROLL CALL** – Chair Vanessa Hill; Vice-Chair Kathy Fleming, and Committee Members Jia Ma
2. **ORAL COMMUNICATIONS FROM THE PUBLIC**  
*Remarks are typically limited to three minutes per person, and may be on anything within the subject matter jurisdiction of the body. Remarks on non-agenda items will be heard first, as well as introduction by individuals interested in serving on the advisory body. Remarks on agenda items will be heard at the time the item is discussed.*
3. **APPROVAL OF MINUTES**  
**Action Requested:** Review and pass a motion to approve minutes for the meeting of September 25, 2023 and November 13, 2023 (Attachments)
4. **FISCAL YEAR 2022-23 ANNUAL COMPREHENSIVE FINANCIAL REPORT (ACFR) AND AGREED UPON PROCEDURES REPORT (AUPR)**  
**Action Requested:** Review the Fiscal Year 2022-23 ACFR as it pertains to Measure A Street Improvement Fund and the AUPR from the City's auditor; and pass a motion to approve the Fiscal Year 2022-23 Annual Report Memorandum to City Council (Attachments)
5. **UPDATE ON MODIFICATIONS TO ADVISORY BODY REGULATIONS**  
**Action Requested:** Receive and file an update from the staff liaison on advisory body regulations including application and appointment and youth participation (Attachments)
6. **STAFF LIASON REPORT**
  - a. **Action Requested:** Receive and file Fiscal Year 2023-24 Public Work Personnel Budget Information (Attachment)
  - b. **Action Requested:** Receive and file Fiscal Year 2023-24 Expenditure Plan Status Report (Attachment)

**7. COMMITTEE STANDING RULES**

**Action Requested:** Review and discuss Standing Rules as adopted on September 28, 2020 (Attachment)

**8. ELECTION OF COMMITTEE OFFICERS**

**Action Requested:** Nominate and elect Committee Chair and Vice Chair (No Attachment)

**9. COMMITTEE MEMBER ANNOUNCEMENTS, FUTURE AGENDA ITEMS AND MEETING SCHEDULE**

**Action Requested:** Hear announcements from committee members and suggestions for future agenda items; and pass a motion to set agenda and date for next meeting (No Attachment)

**10. ADJOURNMENT**

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the Staff Liaison, (510) 215-4382. Notification 48 hours prior to the meeting will enable the City to make reasonable arrangements to ensure accessibility to this meeting. (28 CFR 35.102-35.104 ADA Title I).

Any writings or documents provided to a majority of the members regarding any item on this agenda will be made available for public inspection at City Hall, Public Works Department during normal business hours.



## Draft Minutes

### REGULAR MEETING OF THE CITIZENS STREET OVERSIGHT COMMITTEE

Monday, September 25th, 2023, 7:00 p.m.

**Staff Liaison**  
Public Works Department  
Yvetteh Ortiz | (510) 215-4382  
yortiz@ci.el-cerrito.ca.us

Hana Gardens - Senior Center  
10860 San Pablo Ave, El Cerrito, CA 94530

**This Meeting Place is Wheelchair Accessible**

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#### CONVENE REGULAR MEETING

Chair Matthew Kelly called the meeting to order at 7:06 p.m.

1. **ROLL CALL** – Chair Matthew Kelly; Committee Members Kathy Fleming, Vanessa Hill and Jia Ma

**Present:** Chair Matthew Kelly; and Committee Members Kathy Fleming and Vanessa Hill

**Absent:** Committee Member Jia Ma

**Also, Present:** City Finance Director Crystal Reams; Auditor Sheldon Chavan Chavan & Associates, LLP; Staff Liaison Yvetteh Ortiz

2. **ORAL COMMUNICATIONS FROM THE PUBLIC**

*Remarks are typically limited to three minutes per person, and may be on anything within the subject matter jurisdiction of the body. Remarks on non-agenda items will be heard first, as well as introduction by individuals interested in serving on the advisory body. Remarks on agenda items will be heard at the time the item is discussed.*

None. No members of the public attended the meeting.

3. **APPROVAL OF MINUTES**

**Action Requested:** Review and pass a motion to approve minutes for the meeting of September 26, 2022

**Moved/Second:** Committee Members Hill/Fleming

**Action:** Passed a motion to approve the minutes for the Committee meeting of September 26, 2022

**Ayes:** Chair Kelly; and Committee Members Hill and Fleming **Noes:** None

**Abstain:** None **Absent:** Committee Member Ma

4. **FISCAL YEAR 2021-22 ANNUAL COMPREHENSIVE FINANCIAL REPORT (ACFR) AND AGREED UPON PROCEDURES REPORT (AUPR)**

**Action Requested:** Review the Fiscal Year 2021-22 ACFR as it pertains to Measure A Street Improvement Fund and the AUPR from the City's auditor; and

pass a motion to approve the Fiscal Year 2021-22 Annual Report Memorandum to City Council

Staff Liaison Ortiz introduced the Agenda item and materials. She then introduced Sheldon Chavan, Chavan & Associates, the City's Consulting Auditor. Mr. Chavan, presented the finding of the ACFR and AUPR and answered questions from the Committee regarding audit testing procedures, findings impacting future of fund, new reports, reconciling of transfers, and cell phone costs.

Staff Liaison Ortiz indicated two small items will be adjusted in Fiscal Year 2022-23 reports as follows: a \$1,500 expenditure under project C3021 will be transferred to project C3027 and a \$612 in project C3024 will be transferred to Fund 212. Staff Liaison Ortiz indicated that, as compared to the unaudited numbers, overall there were additional revenue and expenditures in Fiscal Year 2021-22. Additionally, she noted some minor differences in expenditures related to how administrative costs were categorized between the various reports. Finally, she noted that, due to changes in Finance staff, an encumbrance report as previously requested by the Committee was unavailable and that the Finance Department would be working to improve documentation of encumbrances moving forward.

**Moved/Second:** Committee Members Fleming/Hill

**Action:** Passed a motion to approve the Fiscal Year 2021-22 Annual Report Memorandum to the City Council with changes as discussed by Committee.

**Ayes:** Chair Kelly; and Committee Members Hill and Fleming **Noes:** None

**Abstain:** None **Absent:** Committee Member Ma

## 5. STAFF LIASON REPORTS

**Action Requested:** Receive Fiscal Year 2023-24 Expenditure Plan adopted by City Council in June 2023

Staff Liaison Ortiz indicated that the Fiscal Year 2023-24 Expenditure Plan was in the City's Fiscal Year 2023-24 Adopted Budget and available as a Digital Budget Book on the City's website. She presented the plan that was adopted by the City Council in June 2023 as part of the annual budget. She also answered questions from the Committee about fund balances, revenues, funding for large projects, and City Council approval process.

## 6. COMMITTEE STANDING RULES

**Action Requested:** Review and discuss Standing Rules as adopted on September 28, 2020

Staff Liaison Ortiz provided background on the Standing Rules and reviewed changes made in September 28, 2020. Committee Members discussed regular meeting dates, but no changes were proposed.

## 7. ELECTION OF COMMITTEE OFFICERS

**Action Requested:** Nominate and elect Committee Chair and Vice Chair

The Committee discussed the nomination of the Chair and Vice-Chair positions for the coming year.

**Moved/Second:** Committee Member Fleming/Chair Kelly

**Action:** Passed a motion to elect Committee Member Hill as Chair.

**Ayes:** Chair Kelly; and Committee Members Hill and Fleming **Noes:** None

**Abstain:** None **Absent:** Committee Member Ma

**Moved/Second:** Committee Member Hill/Chair Kelly

**Action:** Passed a motion to elect Committee Member Fleming as Vice-Chair.

**Ayes:** Chair Kelly; and Committee Members Hill and Fleming **Noes:** None

**Abstain:** None **Absent:** Committee Member Ma

**8. COMMITTEE MEMBER ANNOUNCEMENTS, FUTURE AGENDA ITEMS AND MEETING SCHEDULE**

**Action Requested:** Hear announcements from committee members and suggestions for future agenda items; and pass a motion to set agenda and date for next meeting

Staff Liaison Ortiz indicated that the next regular meeting is the 2nd Monday in November, which would be November 13. She indicated that this meeting is typically cancelled, but there were items were pending including the review of Fiscal Year 2022-23 preliminary revenues and expenditures and presentation of the Pavement Management Program Update Report, which the Committee had previously requested.

**9. ADJOURNMENT** The meeting adjourned at 8:25 p.m.

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Vanessa Hill, Chair

This is to certify that the foregoing is a true and correct copy of the minutes of the Regular Meeting of the Citizens Street Oversight Committee meeting of September 25, 2023 approved by the Citizens Street Oversight Committee

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Yvetteh Ortiz, Staff Liaison



## Draft Minutes

### REGULAR MEETING OF THE CITIZENS STREET OVERSIGHT COMMITTEE

Monday, November 13, 2023, 7:00 p.m.

**Staff Liaison**  
Public Works Department  
Yvetteh Ortiz | (510) 215-4382  
yortiz@ci.el-cerrito.ca.us

Hana Gardens - Senior Center  
10860 San Pablo Ave, El Cerrito, CA 94530

**This Meeting Place is Wheelchair Accessible**

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#### CONVENE REGULAR MEETING

Chair Vanessa Hill called the meeting to order at 7:08 p.m.

1. **ROLL CALL** – Chair Vanessa Hill; Vice-Chair Kathy Fleming, and Committee Members Matthew Kelly and Jia Ma

**Present:** Chair Vanessa Hill and Committee Members Matthew Kelly and Jia Ma (arrived at 8:27 p.m.)

**Absent:** Vice-Chair Kathy Fleming

**Also, Present:** Staff Liaison Yvetteh Ortiz

2. **ORAL COMMUNICATIONS FROM THE PUBLIC**

*Remarks are typically limited to three minutes per person, and may be on anything within the subject matter jurisdiction of the body. Remarks on non-agenda items will be heard first, as well as introduction by individuals interested in serving on the advisory body. Remarks on agenda items will be heard at the time the item is discussed.*

Steve Price, El Cerrito resident and founding member of El Cerrito Richmond Annex Walk and Roll, commented on bicyclists being vulnerable to deteriorating pavement conditions and need to encourage mobility choices to reduce greenhouse gas emissions.

3. **APPROVAL OF MINUTES**

**Action Requested:** Review and pass a motion to approve minutes for the meeting of September 25, 2023

The Committee did not have a quorum for this item, so no action was taken.

4. **FISCAL YEAR 2021-22 ANNUAL REPORT MEMORANDUM TO CITY COUNCIL**

**Action Requested:** Review and approve the revised draft Fiscal Year 2021-22 Annual Report Memorandum to City Council

Staff Liaison Ortiz presented changes to the memorandum that were requested by the Committee at its prior meeting.

**Moved/Second:** Committee Member Kelly/Committee Member Ma

**Action:** Passed a motion to approve three revisions to the draft Fiscal Year 2021-22 Annual Report Memorandum to City Council.

**Ayes:** Chair Hill and Committee Members Kelly and Ma **Noes:** None

**Absent:** Vice-Chair Fleming

**5. FISCAL YEAR 2022-23 REVENUES & EXPENDITURES**

**Action Requested:** Review and discuss list of preliminary/unaudited financial activity for Fiscal Year 2022-23 (Attachments)

Staff Liaison Ortiz presented a summary and detailed listing of unaudited revenues and expenditures shown in attachment for the Agenda item. She indicated that the fiscal year has not been fully closed out, so adjustments were likely and highlighted increased Measure A revenues. Staff Liaison Ortiz also responded to comments and questions from members of the Committee regarding unspent revenues and fund balance, revenue accruals, personnel allocation and expenses, and consultants supporting projects. Staff Liaison Ortiz indicated that she would provide excerpts from adopted budget book at next meet so that Committee could review for reasonableness of personnel expenses allocated to Measure A relative to all Public Works personnel expenses.

**6. STAFF LIASON REPORTS**

**Action Requested:** Receive 2022-23 Pavement Management Program Update (Attachment)

Staff Liaison Ortiz presented 2022-23 Pavement Management Program Update, presentation attached. Staff Liaison Ortiz also responded to comments and questions from members of the Committee regarding public information, deferred maintenance backlog, annual funding amount needed to maintain pavement conditions, Measure A revenue trends, funding sources and grants, and development of a 5-year work plan.

**7. COMMITTEE MEMBER ANNOUNCEMENTS, FUTURE AGENDA ITEMS AND MEETING SCHEDULE**

**Action Requested:** Hear announcements from committee members and suggestions for future agenda items; and pass a motion to set agenda and date for next meeting (No Attachment)

Staff Liaison Ortiz reported that the City Council has been conducting study sessions on the regulations governing advisory body with an upcoming session in December. She also indicated that the next regular meeting is the 2nd Monday in May, which would be May 13, 2024, and the typical agenda items include review of the audit reports, election of officers, review minutes, and status report on the current year expenditure plan.

Committee members requested additional information on personnel expenses as part of the next committee.

**Moved/Second:** Committee Member Kelly/Committee Member Ma  
**Action:** Passed a motion to confirm agenda for next meeting.  
**Ayes:** Chair Hill and Committee Members Kelly and Ma **Noes:** None  
**Absent:** Vice-Chair Fleming

8. **ADJOURNMENT** The meeting adjourned at 8:42 p.m.

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Vanessa Hill, Chair

This is to certify that the foregoing is a true and correct copy of the minutes of the Regular Meeting of the Citizens Street Oversight Committee meeting of November 11, 2023 approved by the Citizens Street Oversight Committee

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Yvetteh Ortiz, Staff Liaison



**These are excerpts from the Annual Comprehensive Financial Report. The full report is available for review on the City's website at: <https://www.el-cerrito.org/ArchiveCenter/ViewFile/Item/7528>**



# Annual Comprehensive Financial Report

as of Fiscal Year Ended June 30, 2023



**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



## **INTRODUCTORY SECTION**

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



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<sup>1</sup> 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.<sup>2</sup>

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

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<sup>1</sup> State of California, Department of Finance, E-1 Population Estimates for Cities. Sacramento, California, May 2023.

<sup>2</sup> 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.



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Karen Pinkos, City Manager



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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 PERSONNEL - CITY STAFF

City Manager	Karen Pinkos
Assistant City Manager	Alexandra Orologas
Chief of Police	Paul Keith
Fire Chief	Eric Saylor
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 Charley

### 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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## 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



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



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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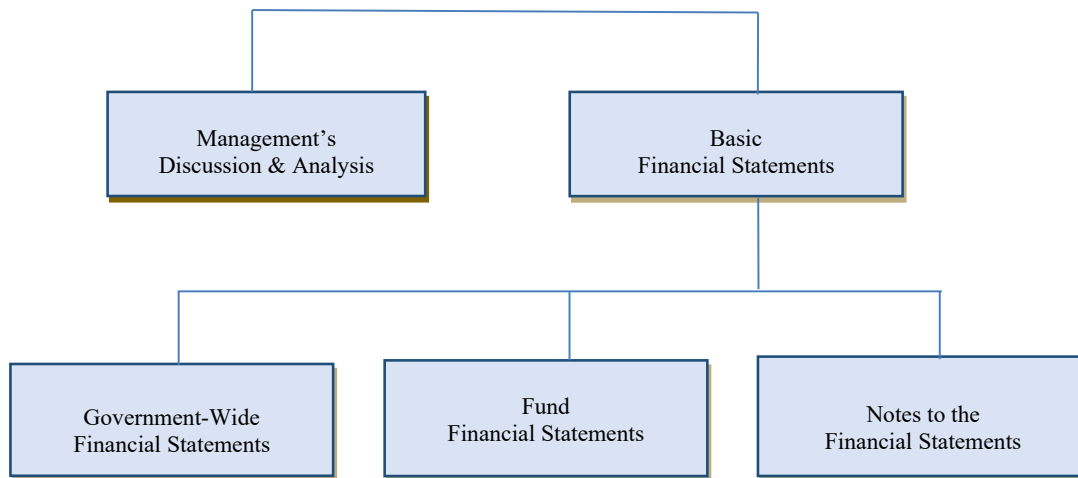
## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

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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 *Governmental 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**

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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:

<b>Table 1 - Net Position</b>						
	<b>Governmental Activities</b>		<b>Business-Type Activities</b>		<b>Total</b>	
	2023	2022	2023	2022	2023	2022
<b>Assets</b>						
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
<b>Total Assets</b>	<b>\$ 117,460,978</b>	<b>\$ 114,021,628</b>	<b>\$ 6,133,843</b>	<b>\$ 5,889,894</b>	<b>\$ 123,594,821</b>	<b>\$ 119,911,522</b>
<b>Deferred Outflows of Resources</b>	<b>\$ 33,185,249</b>	<b>\$ 16,320,158</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 33,185,249</b>	<b>\$ 16,320,158</b>
<b>Liabilities</b>						
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
<b>Total Liabilities</b>	<b>\$ 105,102,306</b>	<b>\$ 79,944,601</b>	<b>\$ 1,506,500</b>	<b>\$ 2,011,615</b>	<b>\$ 106,608,806</b>	<b>\$ 81,956,216</b>
<b>Deferred Inflows of Resources</b>	<b>\$ 5,658,874</b>	<b>\$ 34,808,663</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,658,874</b>	<b>\$ 34,808,663</b>
<b>Net Position</b>						
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)
<b>Total Net Position</b>	<b>\$ 39,885,047</b>	<b>\$ 15,588,522</b>	<b>\$ 4,627,343</b>	<b>\$ 3,878,279</b>	<b>\$ 44,512,390</b>	<b>\$ 19,466,801</b>

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.

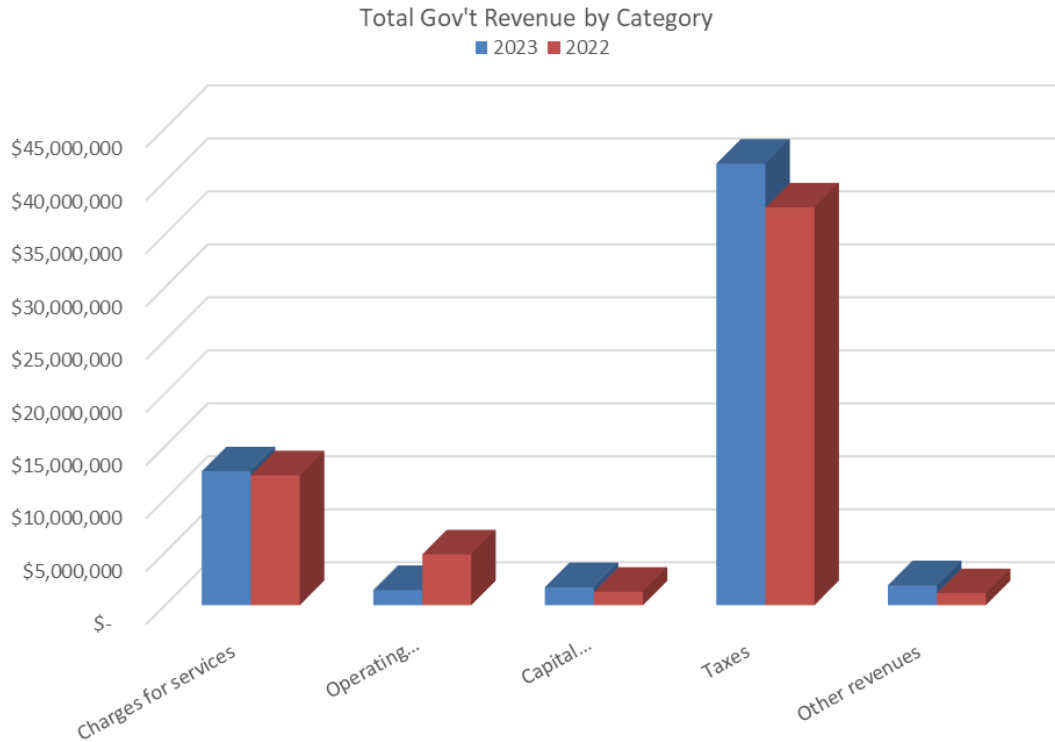
The net position for business-type activities increased by \$749,064 largely due to a decrease in operating expenses of \$427,645. An analysis of the changes in revenues and expenses by type of significant events follows:

Functions/Programs	Governmental Activities		Increase (Decrease)	Business-Type Activities		Increase (Decrease)
	2023	2022		2023	2022	
<b>Program Revenues</b>						
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	-	-	-
<b>Total Program Revenues</b>	<b>15,782,240</b>	<b>18,341,535</b>	<b>(2,559,295)</b>	<b>3,952,817</b>	<b>3,937,938</b>	<b>14,879</b>
<b>General Revenues</b>						
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
<b>Total General Revenues</b>	<b>43,557,975</b>	<b>38,684,652</b>	<b>4,873,323</b>	<b>43,203</b>	<b>309</b>	<b>42,894</b>
<b>Expenses</b>						
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
<b>Total Expenses</b>	<b>34,496,318</b>	<b>59,203,616</b>	<b>(24,707,298)</b>	<b>3,243,285</b>	<b>2,815,640</b>	<b>427,645</b>
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)	-	-	-
<b>Net Position, Beginning of Year</b>	<b>15,588,522</b>	<b>14,030,565</b>	<b>1,557,957</b>	<b>3,878,279</b>	<b>2,759,343</b>	<b>1,118,936</b>
<b>Net Position, End of Year</b>	<b>\$ 39,885,047</b>	<b>\$ 15,588,522</b>	<b>\$ 24,296,525</b>	<b>\$ 4,627,343</b>	<b>\$ 3,878,279</b>	<b>\$ 749,064</b>

**Governmental Activities**

*Governmental Revenues*

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

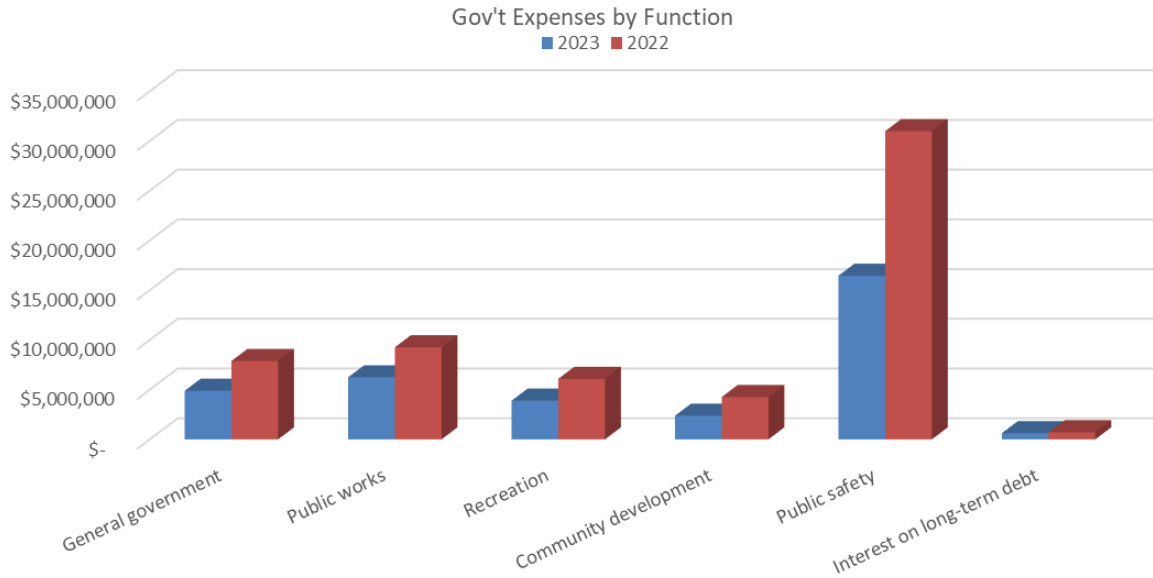


Significant changes in governmental revenues consisted of the following:

- 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:



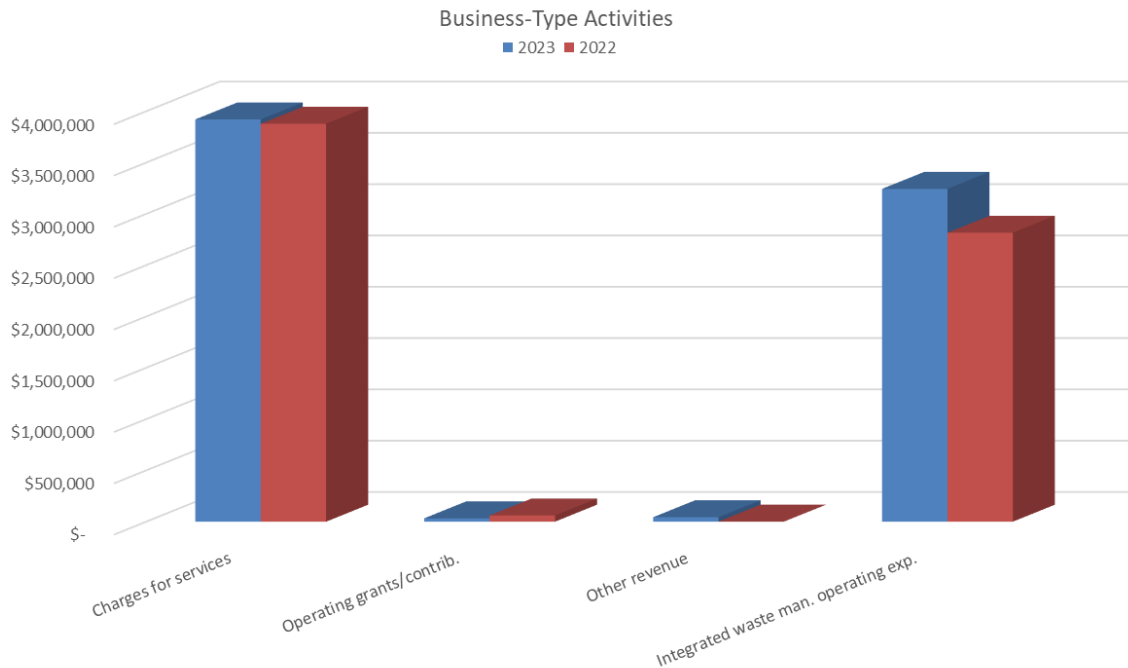
Significant changes in governmental expenses consisted of the following:

- 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					Total
	General Fund	Low/Mod Income Housing Asset Fund	Street Improvement Fund	Capital Improvement Fund	Nonmajor Governmental Funds	
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.

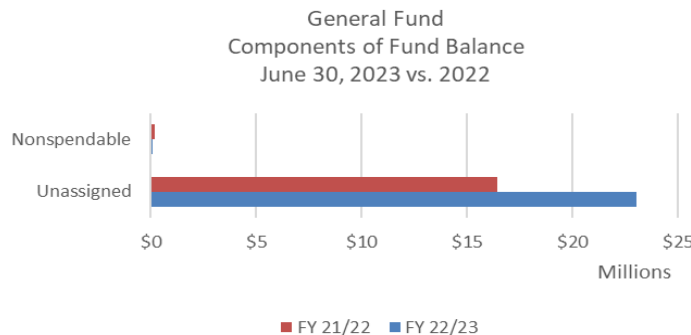
The beginning fund balance in the Low and Moderate Income Housing Asset Fund was decreased by \$141,154 to correctly report unavailable revenues that were previously understated.

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.

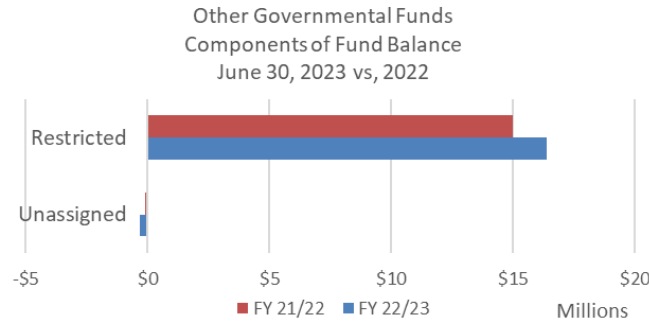
The fund balance in Nonmajor Funds increased by \$1.1 million mostly due to on-going capital improvement programs, debt service payments, road maintenance and other special revenue fund programs. *General Fund – Components of Fund Balance*

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		% Change
	2023	2022	2023	2022	2023	2022	
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%
<b>Total Capital Assets, Net</b>	<b>\$ 67,351,870</b>	<b>\$ 68,350,671</b>	<b>\$ 3,526,447</b>	<b>\$ 3,132,279</b>	<b>\$ 70,878,317</b>	<b>\$ 71,482,950</b>	<b>-0.85%</b>

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:

<b>Table 5 - Outstanding Long-Term Debt at Year End</b>			
	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	<u>\$ 15,526,985</u>	<u>\$ 16,521,683</u>	-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	<u>\$ 1,326,741</u>	<u>\$ 1,768,386</u>	-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		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
<b>REVENUES</b>				
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)
<b>Total Revenues</b>	<b>45,673,445</b>	<b>46,897,066</b>	<b>50,814,603</b>	<b>3,917,537</b>
<b>EXPENDITURES</b>				
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
<b>Total Expenditures</b>	<b>44,281,299</b>	<b>46,928,173</b>	<b>43,456,807</b>	<b>3,471,366</b>
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 optimistic 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**

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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](mailto:finance@ci.el-cerrito.ca.us).



## **BASIC FINANCIAL STATEMENTS**

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

	Governmental Activities	Business- Type Activities	Total
<b>ASSETS</b>			
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
<b>Total Current Assets</b>	<b>42,581,681</b>	<b>2,607,396</b>	<b>45,189,077</b>
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
<b>Total Capital Assets, Net</b>	<b>67,351,870</b>	<b>3,526,447</b>	<b>70,878,317</b>
<b>Total Noncurrent Assets</b>	<b>74,879,297</b>	<b>3,526,447</b>	<b>78,405,744</b>
<b>Total Assets</b>	<b>\$ 117,460,978</b>	<b>\$ 6,133,843</b>	<b>\$ 123,594,821</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Pension Adjustments	\$ 32,955,886	\$ -	\$ 32,955,886
Deferred Loss on Refunding	229,363	-	229,363
<b>Total Deferred Outflows of Resources</b>	<b>\$ 33,185,249</b>	<b>\$ -</b>	<b>\$ 33,185,249</b>
<b>LIABILITIES</b>			
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
<b>Total Current Liabilities</b>	<b>10,410,732</b>	<b>611,886</b>	<b>11,022,618</b>
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
<b>Total Noncurrent Liabilities</b>	<b>94,691,574</b>	<b>894,614</b>	<b>95,586,188</b>
<b>Total Liabilities</b>	<b>\$ 105,102,306</b>	<b>\$ 1,506,500</b>	<b>\$ 106,608,806</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Pension Adjustments	\$ 5,658,874	\$ -	\$ 5,658,874
<b>Total Deferred Inflows of Resources</b>	<b>\$ 5,658,874</b>	<b>\$ -</b>	<b>\$ 5,658,874</b>
<b>NET POSITION</b>			
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
<b>Total Restricted</b>	<b>17,767,175</b>	<b>-</b>	<b>17,767,175</b>
Unrestricted	(31,271,761)	2,427,637	(28,844,124)
<b>Total Net Position</b>	<b>\$ 39,885,047</b>	<b>\$ 4,627,343</b>	<b>\$ 44,512,390</b>

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			Total	Governmental Activities	Business-Type Activities	Total
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions				
<b>Primary Government:</b>								
<b>Governmental Activities:</b>								
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)
<b>Total Governmental Activities</b>	<b>\$ 34,496,318</b>	<b>\$ 12,635,957</b>	<b>\$ 1,437,171</b>	<b>\$ 1,709,112</b>	<b>\$ 15,782,240</b>	<b>(18,714,078)</b>		<b>(18,714,078)</b>
<b>Business-Type Activities:</b>								
Integrated waste management	\$ 3,243,285	\$ 3,920,346	\$ 32,471	\$ -	\$ 3,952,817		\$ 709,532	709,532
<b>Total Business-Type Activities</b>	<b>\$ 3,243,285</b>	<b>\$ 3,920,346</b>	<b>\$ 32,471</b>	<b>\$ -</b>	<b>\$ 3,952,817</b>		<b>709,532</b>	<b>709,532</b>
<b>General Revenues:</b>								
<b>Taxes:</b>								
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					Total Governmental Funds
	General Fund	Low/Mod Income Housing Asset Fund	Street Improvement Fund	Capital Improvement Fund	Nonmajor Governmental Funds	
<b>ASSETS</b>						
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
<b>Total assets</b>	<b>\$ 28,578,584</b>	<b>\$ 6,636,677</b>	<b>\$ 3,795,940</b>	<b>\$ 756,995</b>	<b>\$ 9,247,642</b>	<b>\$ 49,015,838</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>						
<b>Liabilities:</b>						
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
<b>Total liabilities</b>	<b>5,435,503</b>	<b>1,397</b>	<b>1,002,752</b>	<b>1,069,567</b>	<b>908,935</b>	<b>8,418,154</b>
<b>Deferred Inflows of Resources:</b>						
Unavailable revenues	-	1,375,016	-	-	-	1,375,016
<b>Total deferred inflows of resources</b>	<b>-</b>	<b>1,375,016</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,375,016</b>
<b>Fund Balances:</b>						
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
<b>Total fund balances</b>	<b>23,143,081</b>	<b>5,260,264</b>	<b>2,793,188</b>	<b>(312,572)</b>	<b>8,338,707</b>	<b>39,222,668</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 28,578,584</b>	<b>\$ 6,636,677</b>	<b>\$ 3,795,940</b>	<b>\$ 756,995</b>	<b>\$ 9,247,642</b>	<b>\$ 49,015,838</b>

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**

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**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	<u>67,244,487</u>

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	<u>(95,747,008)</u>

**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					Total Governmental Funds
	General Fund	Low/Mod Income Housing Asset Fund	Street Improvement Fund	Capital Improvement Fund	Nonmajor Governmental Funds	
<b>REVENUES</b>						
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
<b>Total Revenues</b>	<b>50,814,603</b>	<b>17,732</b>	<b>2,384,490</b>	<b>514,473</b>	<b>5,248,287</b>	<b>58,979,585</b>
<b>EXPENDITURES</b>						
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
<b>Total Expenditures</b>	<b>43,456,807</b>	<b>19,660</b>	<b>1,224,224</b>	<b>775,637</b>	<b>5,392,448</b>	<b>50,868,776</b>
Excess (Deficiency) of Revenues over Expenditures	7,357,796	(1,928)	1,160,266	(261,164)	(144,161)	8,110,809
<b>OTHER FINANCING SOURCES (USES)</b>						
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)
<b>Total Other Financing Sources (Uses)</b>	<b>(429,090)</b>	<b>-</b>	<b>(707,100)</b>	<b>40,000</b>	<b>1,249,861</b>	<b>153,671</b>
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**

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<b>Net Change in Fund Balances - Total Governmental Funds</b>	\$ 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 prior year.	
	<u>8,690</u>
<b>Change in Net Position of Governmental Activities</b>	<u><u>\$ 24,847,568</u></u>

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

**City of City of El Cerrito**  
**Notes to the Basic Financial Statements**  
**June 30, 2023**

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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.

**City of City of El Cerrito**  
**Notes to the Basic Financial Statements**  
**June 30, 2023**

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**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

**City of City of El Cerrito**  
**Notes to the Basic Financial Statements**  
**June 30, 2023**

**NOTE 6 - NONCURRENT LIABILITIES**

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

	Balance	Adjustments/		Balance	Due
Governmental Activities	June 30, 2022	Additions	Deletions	June 30, 2023	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

	Balance			Balance	Due
Business-Type Activities	June 30, 2022	Additions	Deletions	June 30, 2023	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

**City of City of El Cerrito**  
**Notes to the Basic Financial Statements**  
**June 30, 2023**

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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.

**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		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes and assessments	\$ 1,503,072	\$ 1,503,072	\$ 2,316,365	\$ 813,293
Other Revenue	5,304	5,304	784	(4,520)
<b>Total Revenues</b>	<b>1,508,376</b>	<b>1,508,376</b>	<b>2,384,490</b>	<b>876,114</b>
<b>EXPENDITURES</b>				
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
<b>Total Expenditures</b>	<b>1,394,580</b>	<b>1,857,225</b>	<b>1,224,224</b>	<b>633,001</b>
Excess (Deficiency) of Revenues over Expenditures	113,796	(348,849)	1,160,266	1,509,115
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	(702,100)	(707,100)	(707,100)	-
<b>Total Other Financing Sources (Uses)</b>	<b>(702,100)</b>	<b>(707,100)</b>	<b>(707,100)</b>	<b>-</b>
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

**Revenue Bond Coverage  
Sales Tax Revenue Bonds  
Last Ten Fiscal Years**

Fiscal Year	Taxes and Assessments (1)	Debt Service Requirements			Coverage
		Principal (3)	Interest (3)	Total	
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  
CALIFORNIA**

INDEPENDENT ACCOUNTANTS' REPORT ON  
APPLYING AGREED UPON PROCEDURES FOR THE  
CITY OF EL CERRITO MASTER INSTALLMENT SALE  
AGREEMENT COMPLIANCE WITH BOND  
COVENANTS FOR THE 2008 SALES  
TAX REVENUE BONDS

FOR THE FISCAL YEAR  
ENDED JUNE 30, 2023



**Chavan & Associates, LLP**  
Certified Public Accountants  
15105 Concord Circle, Ste 130  
Morgan Hill, CA 95037

**INDEPENDENT ACCOUNTANTS' REPORT ON  
APPLYING AGREED UPON PROCEDURES FOR THE  
CITY OF EL CERRITO MASTER INSTALLMENT SALE  
AGREEMENT COMPLIANCE WITH BOND  
COVENANTS FOR THE 2008 SALES  
TAX REVENUE BONDS**

JUNE 30, 2023

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**INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED UPON  
PROCEDURES FOR THE CITY OF EL CERRITO MASTER INSTALLMENT SALE  
AGREEMENT COMPLIANCE WITH BOND COVENANTS FOR THE 2008 SALES  
TAX REVENUE BONDS**

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

We have performed the procedures described in Schedule A, which were agreed to by the City of El Cerrito (City) on the Master Installment Sale Agreement for the 2008 Sales Tax Revenue Bonds between the City and the Financing Authority for the year ended June 30, 2023. The City's management is responsible for the Master Installment Sale Agreement for the 2008 Sales Tax Revenue Bonds. The City has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting the City with respect to the Master Installment Sale Agreement for the year ended June 30, 2023. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and the associated findings are described in Schedule A.

We were engaged by the City to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the accompanying Schedule A. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the City Council and management of the City and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record, and its distribution is not limited.

*C & A LLP*

May 12, 2024  
Morgan Hill, California

**CITY OF EL CERRITO  
 MASTER INSTALLMENT SALE AGREEMENT  
 COMPLIANCE WITH BOND COVENANTS FOR THE  
 2008 SALES TAX REVENUE BONDS**

SCHEDULE A  
 AGREED-UPON PROCEDURES AND RESULTS  
 JUNE 30, 2023

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The procedures and the associated findings are as follows:

1. We obtained the Master Installment Sale Agreement (Agreement) between the City and the Financing Authority dated May 1, 2008.

*Finding:* No exceptions were noted as a result of our procedures.

2. We obtained a copy of Chapter 4.60 for the City’s Municipal Code (Pothole Repair and Local Street Improvement and Maintenance and Use Transaction Tax).

*Finding:* No exceptions were noted as a result of our procedures.

3. We obtained the general ledger account activity summary for the fiscal year for Fund 211 (Street Improvement Fund).

*Finding:* No exceptions were noted as a result of our procedures.

4. We obtained documentation of compliance with provisions of Section 2.02 of the Agreement; Revenue Fund; Pledge of Revenues:
  - a. Principal and interest payments made from the Revenue Fund for all parity obligations.
  - b. Excess revenue funds (after payment of parity obligations) used for the payment of any supplemental or subordinate obligations.
  - c. Revenues cannot be used for termination payments unless specific conditions are met defined in 2.02(B)(1).

*Finding:* No exceptions were noted as a result of our procedures.

5. We selected expenditures and transfers out of Fund 211 and determined they were for street improvements, maintenance, associated debt services, or other eligible activities pursuant to Chapter 4.60 of the Municipal Code.

*Finding:* No exceptions were noted as a result of our procedures. Below is a summary of Fund 211 expenditures and transfers out.

Maintenance and Improvement (Including Project Management, Engineering costs, and Construction Services) - by project:	
C3024 - Access Modification, 2021 Access Mod-Sidewalk Restoration Project	(612)
C3027 - Street Resurfacing 2021 and 2022	1,113,145
C3070 - Traffic Safety & Management Program, Construction	4,500
C3079 - El Dorado-Gladys B Street Planning and Design	2,000
C3080 - Richmond Street Improvements and Planning	44,965
Public Works personnel salaries and benefits - non project	54,226
Debt Service	707,100
Administrative costs:	
Other Administrative Costs	6,000
<b>Total</b>	<u><u>\$ 1,931,324</u></u>

**CITY OF EL CERRITO  
MASTER INSTALLMENT SALE AGREEMENT  
COMPLIANCE WITH BOND COVENANTS FOR THE  
2008 SALES TAX REVENUE BONDS**

SCHEDULE A  
AGREED-UPON PROCEDURES AND RESULTS  
JUNE 30, 2023

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6. With regard to Section 3.01 of the Agreement – Parity Obligations. We inquired as to whether the City issued any parity obligations during the fiscal year, and if yes, obtained documentation that the City complied with provisions of this Section.

*Finding:* No parity debts were issued during the fiscal year.

7. With regard to Section 3.02 of the Agreement – Subordinate Obligations. We inquired as to whether the City issued any subordinate obligations during the fiscal year, and if yes, obtained documentation that the City complied with provisions of this Section.

*Finding:* No subordinate debts were issued during the fiscal year.

8. With regard to Section 3.03 of the Agreement – Execution of Supplemental Installment Sales Agreements (other than the Fist Supplement). We inquired as to whether the City executed any supplemental installment sales agreements during the fiscal year, and if yes, obtained documentation that the City complied with the provisions of this Section.

*Finding:* No supplemental installment sales agreements executed during the fiscal year.

9. With regard to Section 4 of the Agreement – Covenants of the City. We inquired as to whether the City suspended working on any projects or if there were any other violations with regard to timely use of project funds, and we scanned through Fund 211 expenditure report and accounts payable ledger for suspended payments.

*Finding:* No exceptions were noted as a result of our procedures.

10. With regard to Section 5 of the Agreement – Events of Default and Remedies. We inquired as to whether any of the Events of Default, as defined in the Section, occurred during the fiscal year. If yes, we obtained documentation that the revenues were applied in the manner set forth in this Section.

*Finding:* No exceptions were noted as a result of our procedures.

11. With regard to Section 6 of the Agreement – Discharge of Obligations. We obtained documentation of compliance with this section for the defeasance of the 2008 Sales Tax Revenue Bonds.

*Finding:* No exceptions were noted as a result of our procedures.

12. With regard to Section 7.01 of the Agreement – Liability Limited to Revenues. We inquired as to whether the City advanced funds for the payment of the Obligations other than from the Revenues. Revenues, as defined in the agreement include the sales Tax Add-On Revenues and interest earned

**CITY OF EL CERRITO  
MASTER INSTALLMENT SALE AGREEMENT  
COMPLIANCE WITH BOND COVENANTS FOR THE  
2008 SALES TAX REVENUE BONDS**

SCHEDULE A  
AGREED-UPON PROCEDURES AND RESULTS  
JUNE 30, 2023

---

from the investment of those funds. If yes, we would obtain documentation that the City was reimbursed from the Revenues as defined in the Agreement.

*Finding:* No exceptions were noted as a result of our procedures.

13. We reconciled Sales Tax Add-On Revenues reported per the State of California Board of Equalization Quarterly Reports to the revenues recorded in the general ledger in the Street Improvement Capital Projects Fund (Fund 211).

*Finding:* No exceptions were noted as a result of our procedures.

Review of Fiscal Year 2022-23  
Measure A Street Improvement Expenditure Plan  
June 2024

Line#	Revenue Items	Approved Budget Amount	Source Document	Resolution	Date	Prelim/Unaudited Actuals Amount	Audited Actuals Amount	Variance	
								Audited vs. Unaudited Amount	Audited vs. Budgeted Amount
1	Taxes	\$ 1,508,376	FY 2022-23 Adopted Budget	2022-49	6/21/2022	\$ 2,316,365	\$ 2,316,365	\$ -	\$ 807,989
2	Moratoria Restoration Fee					\$ 784	\$ 784	\$ -	\$ 784
3	Interest Allocation	\$ -				\$ 45,831	\$ 67,341	\$ 21,510	\$ 67,341
<b>Total Revenues</b>		<b>\$ 1,508,376</b>				<b>\$ 2,362,980</b>	<b>\$ 2,384,490</b>	<b>\$ 21,510</b>	<b>\$ 875,330</b>

Line#	Expense Items	Amount	Source Document	Resolution	Date	Amount	Amount	Variance	
								Audited vs. Unaudited Amount	Audited vs. Budgeted Amount
1	Debt Service	\$ 702,100	FY 2022-23 Adopted Budget	2022-49	6/21/2022	\$ 707,100	\$ 707,100	\$ -	\$ 5,000
2									
3	Non-Personnel	\$ 5,000	FY 2022-23 Adopted Budget	2022-49	6/21/2022	\$ 6,000	\$ 6,000	\$ -	\$ 1,000
4									
5	Personnel (Non-Capital)	\$ 114,580	FY 2022-23 Adopted Budget	2022-49	6/21/2022	\$ 54,198	\$ 54,226	\$ 28	\$ (60,354)
6									
7	Capital Outlay								
8	Annual Street Improvement Program	C3027 \$ 1,130,420				\$ 1,069,981	\$ 1,113,145	\$ 43,164	\$ (17,275)
9		\$ 675,000	FY 2022-23 Adopted Budget	2022-49	6/21/2022				
10		\$ 455,420	2023 Slurry Seal Project	2023-20	3/7/2023				
11	Traffic Safety & Management Program	C3070 \$ 50,000	FY 2022-23 Adopted Budget	2022-49	6/21/2022	\$ 4,500	\$ 4,500	\$ -	\$ (45,500)
12	El Dorardo-Gladys-B Street Improve	C3079	Prior Year Encumbrance			\$ 2,000	\$ 2,000	\$ -	\$ 2,000
13	Richmond Street Improvements	C3080 \$ 400,000	FY 2022-23 Adopted Budget	2022-49	6/21/2022	\$ 44,965	\$ 44,965	\$ -	\$ (355,036)
14	Local Match for Potential Federal Stimulus	TBD \$ 150,000	FY 2022-23 Adopted Budget	2022-49	6/21/2022	\$ -	\$ -	\$ -	\$ (150,000)
15	Facility Painting, Planning & Design	C3021 \$ -	Moved to C3027, adjusted from FY21-22			\$ (1,500)	\$ -	\$ 1,500	\$ -
16	Access Modification, 2021	C3024 \$ -	Moved to Fund 212 (SB1), adjusted from FY21-22			\$ (612)	\$ (612)	\$ -	\$ (612)
17	<b>Capital Sub-Total</b>	<b>\$ 1,730,420</b>				<b>\$ 1,119,334</b>	<b>\$ 1,163,998</b>	<b>\$ 44,664</b>	<b>\$ (566,423)</b>
<b>Total Expenses</b>		<b>\$ 2,552,100</b>				<b>\$ 1,886,631</b>	<b>\$ 1,931,324</b>	<b>\$ 44,692</b>	<b>\$ (620,777)</b>



**DRAFT  
FOR COMMITTEE REVIEW**

**Date:** \_\_\_\_\_, 2024  
**To:** El Cerrito City Council  
**From:** Citizens Street Oversight Committee  
**Subject:** Fiscal Year 2022-23 Annual Report to City Council and Citizens of El Cerrito

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On September 23, 2024, the Citizens Street Oversight Committee met to review expenditures of revenue collected pursuant to Chapter 4.60 of the El Cerrito Municipal Code to determine whether such funds were expended for the purposes specified in the Fiscal Year 2022-23 Expenditure Plan as approved by the City Council of the City of El Cerrito. The expenditures reviewed were reported for Fiscal Year 2022-23 and were summarized in the City's Annual Financial Comprehensive Report. Further, the Committee reviewed the Agreed Upon Procedures Report issued by the City's independent auditors, Chavan & Associates, LLP, which indicated that no exceptions were noted related to the City's compliance with the terms, covenants and conditions of the Master Installment Sale Agreement related to the bond issuance. The Committee also previously reviewed a detailed list of vendors to whom the expenditures were made.

By a vote of \_\_\_\_ to \_\_\_\_ as indicated below, the Committee found that the expenditures were an appropriate use of the Pothole and Local Street Improvement and Maintenance Transactions and Use Tax as approved by the City of El Cerrito City Council. The Committee is hereby reporting their findings to the City Council and the citizens of the City of El Cerrito pursuant to Section 2.04.320 C of the El Cerrito Municipal Code.

Additionally, the Committee acknowledges and fully supports that the City Council, in their resolutions authorizing expenditures of these funds as budget amendments, are confirming that the expenditures are an appropriate use of the Pothole Repair and Local Street Improvement and Maintenance Transactions and Use Tax.

AYES:  
NOES:  
ABSENT:

## RESOLUTION 2024-16

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:

### Section 1: Application and Appointment

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.

#### Section 2: Meeting Frequency

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.

Section 3: Workplan and Accomplishments. 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 1<sup>st</sup> 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 1<sup>st</sup>.
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

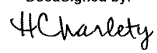
1. Any City Advisory Body may take action to request the City to advertise interest for participation of one youth member.
2. Youth member applicants shall meet the following criteria:
  - a. Enrolled as a student at El Cerrito High School, or be a resident of El Cerrito between the ages of 14-18; and
  - 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.

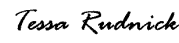
I CERTIFY that at a regular meeting on March 19, 2024 the City Council of the City of El Cerrito passed this Resolution by the following vote:

- AYES: Mayor Rudnick; Mayor Pro Tem Wysinger; Councilmembers Fadelli and Motoyama
- NOES: None
- ABSTAIN: None
- ABSENT: Councilmember Quinto

IN WITNESS of this action, I sign this document and affix the corporate seal of the City of El Cerrito on 3/21/2024 DS

DocuSigned by:  
  
 F741D04CB417A15  
 Holly M. Charlety, City Clerk



APPROVED:  
 DocuSigned by:  
  
 75D98BA3B1674CF  
 Tessa Rudnick, Mayor



**BIENNIAL 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

**Staff Liaison**  
(First Last) | (liaison phone)  
(Liaison email)  
(Department 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

**Certificate Of Completion**

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 Subject: Please sign post council meeting documents  
 Source Envelope:  
 Document Pages: 13  
 Certificate Pages: 5  
 AutoNav: Enabled  
 EnvelopeId Stamping: Enabled  
 Time Zone: (UTC-08:00) Pacific Time (US & Canada)

Signatures: 10  
 Initials: 0  
 Stamps: 3

Status: Completed  
 Envelope Originator:  
 Lina Huang  
 10890 San Pablo Ave  
 El Cerrito, CA 94530  
 lhuang@ci.el-cerrito.ca.us  
 IP Address: 66.122.109.130

**Record Tracking**

Status: Original  
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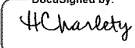
Holder: Lina Huang  
 lhuang@ci.el-cerrito.ca.us

Location: DocuSign

**Signer Events**

HCharlety  
 HCharlety@ci.el-cerrito.ca.us  
 City Clerk  
 City of El Cerrito  
 Security Level: Email, Account Authentication (None)

**Signature**

DocuSigned by:  
  
 F741004CB417415...

**Timestamp**

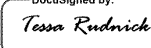
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 Resent: 3/21/2024 10:41:37 AM  
 Viewed: 3/21/2024 11:47:10 AM  
 Signed: 3/21/2024 11:51:26 AM



Signature Adoption: Pre-selected Style  
 Using IP Address: 66.122.109.140

**Electronic Record and Signature Disclosure:**  
 Not Offered via DocuSign

Tessa Rudnick  
 trudnick@ci.el-cerrito.ca.us  
 Security Level: Email, Account Authentication (None)

DocuSigned by:  
  
 75D98BA3B1674CF...

Sent: 3/21/2024 11:51:31 AM  
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 Signed: 3/21/2024 12:29:41 PM

Signature Adoption: Pre-selected Style  
 Using IP Address: 12.125.16.134  
 Signed using mobile

**Electronic Record and Signature Disclosure:**  
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 ID: b0c954a7-f5af-43d4-9c40-8095886e96f7

In Person Signer Events	Signature	Timestamp
Editor Delivery Events	Status	Timestamp
Agent Delivery Events	Status	Timestamp
Intermediary Delivery Events	Status	Timestamp
Certified Delivery Events	Status	Timestamp
Carbon Copy Events	Status	Timestamp
Witness Events	Signature	Timestamp
Notary Events	Signature	Timestamp

<b>Envelope Summary Events</b>	<b>Status</b>	<b>Timestamps</b>
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Envelope Updated	Security Checked	3/21/2024 10:41:16 AM
Envelope Updated	Security Checked	3/21/2024 10:41:16 AM
Certified Delivered	Security Checked	3/21/2024 12:29:16 PM
Signing Complete	Security Checked	3/21/2024 12:29:41 PM
Completed	Security Checked	3/21/2024 12:29:41 PM

<b>Payment Events</b>	<b>Status</b>	<b>Timestamps</b>
<b>Electronic Record and Signature Disclosure</b>		

# Policy Changes

- Resolution 2024-16
  - Adopt Regulations Regarding City Boards, Commissions and Committees Including Member Requirements, Youth Participation, and Communications to City Council
- Ordinance 2024-01
  - Modifying Meeting Requirements and Concurrent Service on Boards, Commissions, and Committees



- No longer *required* to attend meetings prior to appointment, instead *strongly encouraged*
- Should demonstrate knowledge of current work for body applied for
- Priority give to those not already serving on another body



## Application and Appointment

- Minimum meeting requirement *quarterly* (previously monthly)
  - Additional meeting ok IF:
    - Staff is available, AND
    - Membership supports the need
- Annual Report to Council on meetings held



## Meeting Frequency

- Two-Year (Biennial) Workplan adopted no later than FY 2026
  - Advisory Bodies that are able to are encourage to complete by FY 2025
  - Content shall align with scope of responsibility and City's Strategic Plan
  - Shall use the Council approved template



**Exempt: CSOC, CS, DRB, PC**

## 2-Year Workplan

- No later than July 1<sup>st</sup> of applicable years shall:
  - Adopt the workplan
  - Post on the Advisory Body's website
  - Transmit to City Council on *consent*
    - Designee should be present to answer questions.
    - Requests for a *presentation* of the workplan will be reviewed/approved consistent with Council rules of order and Procedure



## 2-Year Workplan Cont.'d

- Accomplishment Section shall be updated annually by July 1<sup>st</sup>
  - Re-adopt workplan with updates
  - Post on the Advisory Body's Website
  - Transmit to Council on consent
    - Designee should be present to answer questions.
    - Requests for a presentation of the workplan will be reviewed/approved consistent with Council rules of order and Procedure



**Exempt: CSOC, CS, DRB, PC**

## Annual Work Plan Accomplishments

- Must reference workplan item(s) and/or areas of Advisory Body Responsibility
  - Transmit to Council on Consent
- Recommendations in connection with staff requests to be included in staff report
- Any other recommendations, provided by way of general Public Comment



## Recommendations

- Any Body may request the City Clerk to advertise interest in appointing a youth member.
  - Enrolled in El Cerrito High or resident between ages of 14-18, with written consent
  - Non-voting appointment
    - Can participate in discussion and cast a vote, but will not be counted toward quorum or determining vote outcome
    - Only attendance, orientation and Harassment training required



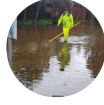
## Youth Participation

## NEXT STEPS (CITY CLERK)



- Annual Orientation/Handbook Training
  - April 11<sup>th</sup> at 4:00 PM (Hybrid)
- Development of processes for Youth Participation recruitment
- Chair/Vice Chair Training
  - May 2<sup>nd</sup> at 4:00 PM (Tentative Date)
- Annual Recognition Event
  - May TBD

# Public Works Department



*The mission of the Public Works Department is to maintain, operate, develop, design, and construct public infrastructure, buildings, parks, landscapes, natural areas, integrated waste services, and environmental programs that are of vital importance to a sustainable and resilient community and to the public health, safety and well-being of the people who live, work, and visit in El Cerrito.*

## Department Overview

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

- Maintain, rehabilitate and improve public facilities and infrastructure including streets, sidewalks, multi-modal transportation facilities, parks, play fields, open space, paths and trails, public landscapes, urban forest, storm drains, creeks, stormwater treatment facilities, and public buildings.
- Operate and oversee the City's recycling collection and integrated waste management programs and services.
- Develop, implement and monitor the City's environmental stewardship and sustainability initiatives, policies, programs, projects and community engagement.
- Coordinate and oversee the activities of utility companies, private developers, and property owners within the public right-of-way.
- Conduct emergency planning and response providing all-hour, on-call response to flooding, vehicle accidents, illicit discharges and spills, downed tree limbs, and other urgent maintenance needs.
- Provide liaison efforts with a myriad of organizations and agencies to access state and regional resources and influence regional policies to the benefit of El Cerrito.
- Ensure compliance with various state, federal and regional regulations governing Department operations.
- Support various departments in reviewing and implementing projects, programs and special events that deepen a sense of place and foster environmental and economic sustainability Citywide.

The Department is operated utilizing a variety of funds including the General Fund, Gas Tax Fund, National Pollutant Discharge Elimination System (NPDES) Fund, Landscaping and Lighting Assessment District (LLAD) Fund, Measure J County Transportation-Return to Source Fund, Measure J Storm Drain Fund, Measure A Street Improvement Fund, Senate Bill 1-Road Repair and Accountability Act Fund, Integrated Waste Management Fund, and, most recently, the Measure H Park & Recreation Facilities Fund.

## Position Listing

In consultation with the Human Resources Division and in coordination with the Class and Compensation Study, we have been evaluating the reorganization of the Department to increase capacity to advance long-standing City Council goals and adopted plans. More specifically, by dividing the Operations + Environmental Services Division into two divisions, Facilities & Maintenance Services Division and Environmental Services Division, which would likely result in the addition of one full-time employee, we would be able to begin tackling deferred maintenance and repairs of parks, recreation facilities, and other City buildings as well as continue pursuing environmental initiatives. This potential reorganization along with financial considerations is anticipated to be presented to City Council for its consideration in the first half of FY 2023-24.

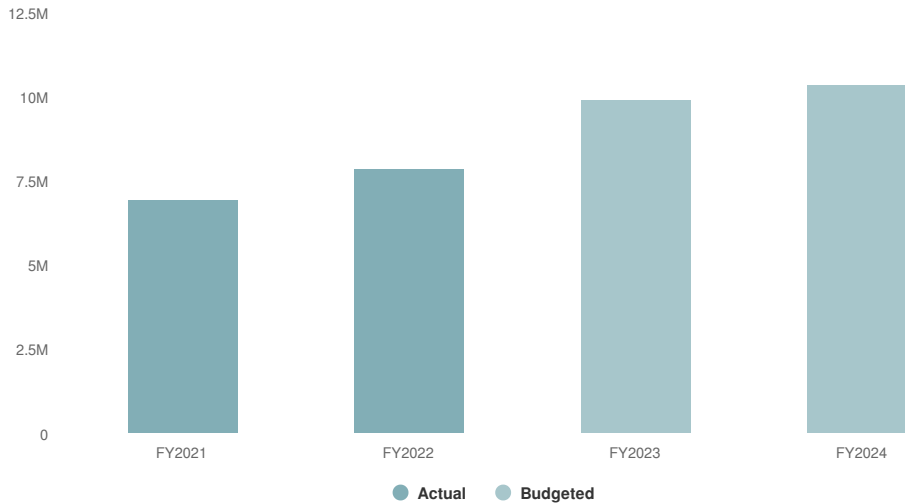
<b>PUBLIC WORKS DEPARTMENT</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>FY 2022-23*</b>	<b>FY 2023-24</b>
Management Analyst	1	1	1	1	1
Administrative Clerk	0.8	0.8	0.8	0.8	0.8
Associate Engineer	1	1	1	1	1
Engineering Technician	1	1	0	1	1
Environmental Programs Manager	1	1	1	1	1
Operations + Enviro. Services Manager	1	1	1	1	1
Forklift Operator	2.4	2.2	2.4	2.4	2.4
Maintenance Services Lead worker	2	2	2	2	2
Maintenance Services Superintendent	1	1	1	1	1
Maintenance Worker	4.3	4.3	4	4.3	4.3
Management Assistant	2	2	2	2	2
Public Works Director/City Engineer	1	1	1	1	1
Recycling Maintenance Worker	4	4	4	5	5
Recycling Operations Supervisor	1	1	1	1	1
Senior Program Manager	0	0	0	.8	.8
Senior Engineer/Engineering Manager	1	1	1	1	1
Waste Prevention Specialist	1	1	1	1	1
<b>PUBLIC WORKS DEPARTMENT TOTAL</b>	<b>25.5</b>	<b>25.3</b>	<b>24.2</b>	<b>27.3</b>	<b>27.3</b>

\* includes positions restored or added at FY 2022-23 Mid-Year

## Department Expenditure Summary

**10,386,228**    **\$495,585**  
 (5.01% vs. prior year)

### Adopted and Historical Budget



### Major Expenditures

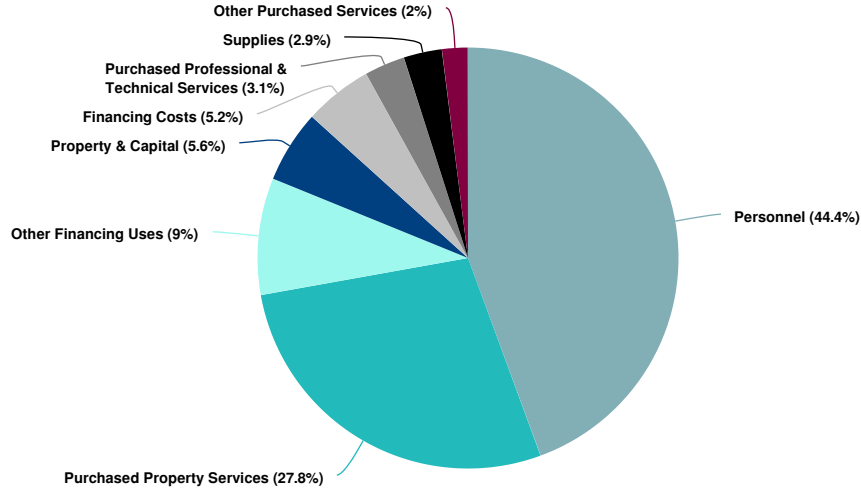
The following table contains major expenditures in the Department with an increase from the previous fiscal year in the amount of \$10,000 or above. The Department includes Environmental Services (10-80), Engineering (30-20), and Maintenance (30-30).

Major Expenditures (>\$10k)		
Account	Amount	Description
<b>General Fund (101)</b>		
30-30-53110	\$21,430	Energy Utility increase of approximately 19% due to PG&E rate increase of approximately 30% and MCE rate increase of estimated 8%; Previous FY \$112,900
30-30-53240	\$74,190	Landscape/Park Maintenance Services increase of \$17K (4%) to partially offset CPI, \$46K from LLAD to partially address annual operating deficit, \$11K for increased cost of annual tennis court resurfacing; Previous FY \$436,100
30-30-53210	\$11,042	Infrastructure Maintenance Services increase of \$6K (4%) to partially offset CPI and \$5K for Clean Water Full Trash Capture Devices; Previous FY \$151,008
30-30-53260	\$15,570	Outsource monthly homeless encampment cleanups to reduce potential hazards to City staff and reallocate staff to priority weed abatement & park maintenance
30-30-53290	\$10,002	Miscellaneous Repair Services to address urgent building repairs

30-30-56620	\$40,920	Replace one Maintenance Utility Truck
<b>Gas Tax Fund (201)</b>		
30-30-53120	\$21,084	Street Light Utility increase of approximately 19% due to PG&E rate increase of approximately 30% and MCE rate increase of estimated 8%; Previous FY \$110,416
<b>Measure J-Return to Source Fund (204)</b>		
30-30-53120	\$28,716	Street Light Utility increase of approximately 19% due to PG&E rate increase of approximately 30% and MCE rate increase of estimated 8%; Previous FY \$114,484
30-30-53210	\$10,000	Infrastructure Maintenance Services increase to support AC Transit Bus Shelter Program offset by potential add revenue from joining JPA and/or one-time support from WCCTAC
<b>Measure J-Storm Drain Fund (205)</b>		
30-30-53210	\$47,550	Infrastructure Maintenance Services increase of \$17.5K from NPDES Fund for Full Trash Capture Device & Other Clean Water Maintenance and \$30K for storm drain vactoring & video camera services
<b>Integrated Waste Management Fund (501)</b>		
10-80-53210	\$50,400	Infrastructure Maintenance Services increase for restriping of the Recycling Center Parking lot
10-80-56620	\$135,600	Increase for replacement of recycling equipment and one truck; Prior FY \$314,400.00 for recycling carts (carrying forward as not yet purchased) and other equipment

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Amended	FY2024 Budgeted
<b>Expense Objects</b>					
<b>Personnel</b>					
Regular Salaries & Wages	\$1,933,364	\$1,649,359	\$1,790,528	\$2,309,284	\$2,470,895
Part-Time Permanent Salaries & Wages	\$53,673	\$17,339	\$13,173	\$109,499	\$68,848
Overtime Pay	\$69,893	\$40,475	\$46,731	\$78,150	\$80,494
Straight OT	\$23,767	\$24,539	\$19,142	\$22,046	\$22,708
Special Pay	\$14,400	\$14,250	\$12,758	\$13,201	\$5,471
One-Time Payouts	\$22,473	\$31,566	\$57,032	\$22,900	\$8,137
PARS Contribution	\$714	\$225	\$176	\$1,259	\$1,297
PERS Contributions	\$210,675	\$199,063	\$182,644	\$220,427	\$233,887
PERS UAL	\$415,358	\$462,515	\$527,575	\$584,398	\$811,147
FICA/Medicare	\$146,624	\$132,861	\$140,266	\$161,877	\$196,895
Medical Benefits	\$508,729	\$521,786	\$582,450	\$538,360	\$649,912
Life & LTD Insurance	\$22,383	\$30,982	\$22,350	\$16,589	\$24,503
Allowances & Other Benefits	\$18,880	\$0	\$0	\$0	\$6,722
Workers Compensation Premiums	\$138,597	\$108,611	\$53,105	\$130,964	\$164,902
Workers Compensation Pay (In Lieu of Salary)	\$0	\$0	\$326	\$0	\$0
Salary Savings	\$0	\$0	\$0	\$0	-\$134,941
<b>Total Personnel:</b>	<b>\$3,579,531</b>	<b>\$3,233,572</b>	<b>\$3,448,256</b>	<b>\$4,208,954</b>	<b>\$4,610,877</b>
Purchased Professional & Technical Services					
Collect & Admin Services	\$14,578	\$14,756	\$14,166	\$13,104	\$13,800
Legal & Financial Svcs	\$15,820	\$14,974	\$15,447	\$17,368	\$18,200

Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Amended	FY2024 Budgeted
Miscellaneous Prof Svcs	\$83,299	\$92,023	\$229,385	\$514,047	\$240,960
Lab & Investigative Svcs	\$3,077	\$6,171	\$5,373	\$7,800	\$8,200
Other Technical Services	\$5,194	\$6,274	\$6,223	\$8,872	\$10,290
Miscellaneous Services	\$88,934	\$10,418	\$25,894	\$31,692	\$33,040
<b>Total Purchased Professional &amp; Technical Services:</b>	<b>\$210,902</b>	<b>\$144,615</b>	<b>\$296,488</b>	<b>\$592,883</b>	<b>\$324,490</b>
Purchased Property Services					
Utilities-Energy	\$96,125	\$116,757	\$116,793	\$138,500	\$164,330
Utilities-Water & Sewer	\$279,915	\$247,416	\$226,515	\$318,710	\$288,070
Utilities-Street Light	\$281,786	\$198,188	\$204,859	\$261,600	\$311,400
Utilities-Sign/Signal	\$18,330	\$20,062	\$17,425	\$29,000	\$34,600
Infrastructure Maint Svc	\$265,810	\$248,998	\$258,901	\$341,062	\$407,750
Sign & Signal Maint Svc	\$79,335	\$64,604	\$130,596	\$170,000	\$176,800
Building Maint Services	\$93,485	\$88,585	\$104,303	\$186,192	\$148,210
Landscape/Park Maint Svcs	\$509,390	\$505,745	\$607,011	\$733,912	\$774,280
Vehicle & Equip Maint Svc	\$200,378	\$183,337	\$147,428	\$233,792	\$241,750
Janitorial Services	\$14,737	\$9,483	\$12,923	\$14,040	\$29,610
Miscellaneous R&M Svcs	\$0	\$1,800	\$156,140	\$2,808	\$12,810
Vehicle & Equipment Lease	\$3,090	\$2,301	\$1,250	\$5,040	\$8,250
Solid Waste Services	\$127,802	\$246,678	\$239,624	\$311,520	\$281,110
Other Property Services	\$1,426	\$3,573	\$3,125	\$7,942	\$8,290
<b>Total Purchased Property Services:</b>	<b>\$1,971,607</b>	<b>\$1,937,526</b>	<b>\$2,226,894</b>	<b>\$2,754,118</b>	<b>\$2,887,260</b>
Other Purchased Services					
Insurance Premiums	\$24,715	\$0	\$0	\$24,800	\$0
Telephone Expenses	\$12,970	\$14,231	\$19,323	\$22,636	\$23,790
Mobile/Wireless Expenses	\$25,359	\$23,998	\$25,267	\$26,258	\$27,660
Internet Services	\$6,102	\$7,104	\$6,791	\$9,557	\$9,950
Software Licenses & Maintenance	\$1,350	\$4,130	\$32	\$3,910	\$4,080
Legal Notices & Advertise	\$0	\$151	\$0	\$500	\$520
Printing & Binding	\$24,126	\$4,324	\$14,411	\$25,000	\$29,000
Travel & Training	\$17,959	\$16,746	\$16,754	\$30,004	\$30,230
Dues & Subscriptions	\$57,330	\$58,732	\$59,906	\$61,776	\$66,520
Events & Field Trips	\$3,851	\$1,895	\$3,892	\$5,928	\$10,130
Other Administrative Svcs	\$887	\$2,603	\$2,972	\$3,120	\$3,300
<b>Total Other Purchased Services:</b>	<b>\$174,648</b>	<b>\$133,913</b>	<b>\$149,349</b>	<b>\$213,489</b>	<b>\$205,180</b>
Supplies					
General Office Supplies	\$5,339	\$3,295	\$3,365	\$4,912	\$5,590
Postage & Delivery	\$917	\$641	\$1,879	\$1,426	\$2,160
Photocopying Charges	\$2,475	\$0	\$239	\$2,815	\$2,920
Fuel	\$68,542	\$68,265	\$89,849	\$90,731	\$95,140
Safety Supplies	\$8,589	\$9,009	\$7,756	\$10,608	\$13,020

Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Amended	FY2024 Budgeted
Medical Supplies	\$0	\$0	\$401	\$0	\$0
Clothing & Uniform Supply	\$9,182	\$152	\$3,454	\$6,562	\$6,830
Vehicle & Equip Supplies	\$51,509	\$31,137	\$66,807	\$58,488	\$60,830
Other Operating Supplies	\$16,930	\$7,603	\$13,609	\$17,052	\$20,740
Infrastructure Supplies	\$33,147	\$12,737	\$15,711	\$52,232	\$54,330
Building Supplies	\$11,130	\$5,049	\$10,813	\$13,541	\$17,090
Landscape & Park Supplies	\$27,303	\$21,684	\$32,661	\$25,800	\$26,900
<b>Total Supplies:</b>	<b>\$235,064</b>	<b>\$159,571</b>	<b>\$246,542</b>	<b>\$284,167</b>	<b>\$305,550</b>
Property & Capital					
Office Equipment <\$10K	\$12,719	\$12,566	\$13,622	\$26,140	\$43,390
Heavy Equipment >\$10K	\$0	\$12,867	\$0	\$337,400	\$513,000
Other Equipment <\$10K	\$0	\$2,002	\$2,021	\$2,600	\$14,840
Depreciation Expense	\$0	\$0	\$0	\$0	\$6,960
<b>Total Property &amp; Capital:</b>	<b>\$12,719</b>	<b>\$27,436</b>	<b>\$15,642</b>	<b>\$366,140</b>	<b>\$578,190</b>
Financing Costs					
Principal Payments	\$414,086	\$371,380	\$447,644	\$459,646	\$472,320
Interest Payments	\$59,660	\$49,685	\$60,059	\$50,485	\$38,940
Licenses & Permits	\$16,479	\$21,935	\$28,681	\$29,272	\$31,490
Uncollectible Accounts	\$0	\$0	\$44,580	\$0	\$0
Bank & Credit Card Fees	\$0	\$714	\$630	\$728	\$1,170
Credit Card Processing Fees	\$0	\$0	-\$5,389	\$0	\$0
<b>Total Financing Costs:</b>	<b>\$490,225</b>	<b>\$443,714</b>	<b>\$576,204</b>	<b>\$540,131</b>	<b>\$543,920</b>
Other Financing Uses					
Operating Xfer Out-GEN	\$23,671	\$23,671	\$43,671	\$43,671	\$43,671
Indirect Xfer-GEN	\$746,790	\$850,901	\$864,979	\$887,090	\$887,090
<b>Total Other Financing Uses:</b>	<b>\$770,461</b>	<b>\$874,572</b>	<b>\$908,650</b>	<b>\$930,761</b>	<b>\$930,761</b>
<b>Total Expense Objects:</b>	<b>\$7,445,158</b>	<b>\$6,954,919</b>	<b>\$7,868,026</b>	<b>\$9,890,643</b>	<b>\$10,386,228</b>

## Expenditures by Function

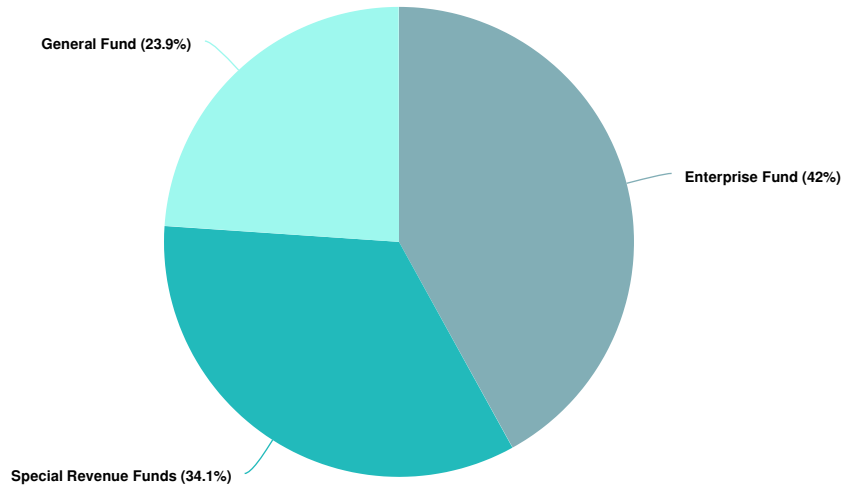
Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Amended	FY2024 Budgeted
Expenditures					
Public Works					
Non-Departmental	\$0	\$0	\$44,580	\$0	\$0
Environmental Services	\$2,816,584	\$2,670,849	\$2,893,210	\$3,772,462	\$4,215,028
Public Works Engineering	\$964,597	\$873,411	\$966,322	\$1,424,899	\$1,294,812
Public Works Maintenance	\$3,663,977	\$3,410,659	\$3,963,915	\$4,693,282	\$4,876,388
<b>Total Public Works:</b>	<b>\$7,445,158</b>	<b>\$6,954,919</b>	<b>\$7,868,026</b>	<b>\$9,890,643</b>	<b>\$10,386,228</b>
<b>Total Expenditures:</b>	<b>\$7,445,158</b>	<b>\$6,954,919</b>	<b>\$7,868,026</b>	<b>\$9,890,643</b>	<b>\$10,386,228</b>

## Expenditures by Fund

Accounts below include the following divisions:

- o 30-20 (Engineering)
- o 30-30 (Maintenance)
- o 10-80 (Environmental Services)

### 2024 Expenditures by Fund



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Amended	FY2024 Budgeted
<b>General Fund</b>					
<b>General Fund</b>					
<b>Personnel</b>					
Regular Salaries & Wages	101-30-20-51110	\$139,494	\$132,097	\$269,053	\$182,069
Regular Salaries & Wages	101-30-30-51110	\$218,944	\$254,210	\$244,240	\$320,651
Part-Time Permanent Salaries & Wages	101-30-20-51120	\$0	\$1,066	\$0	\$0
Part-Time Permanent Salaries & Wages	101-30-30-51120	\$4,160	\$0	\$49,725	\$16,068
Overtime Pay	101-30-20-51140	\$0	\$18	\$0	\$0
Overtime Pay	101-30-30-51140	\$3,014	\$4,935	\$4,160	\$4,285
Straight OT	101-30-30-51142	\$9,890	\$5,061	\$6,240	\$6,427
Special Pay	101-30-20-51150	\$666	\$0	\$436	\$0
Special Pay	101-30-30-51150	\$1,440	\$1,636	\$1,395	\$3,278
One-Time Payouts	101-30-20-51155	\$2,265	\$6,605	\$0	\$0
One-Time Payouts	101-30-30-51155	\$6,225	\$4,254	\$6,375	\$3,090
PARS Contribution	101-30-30-51200	\$132	\$0	\$0	\$0
PERS Contributions	101-30-20-51210	\$13,607	\$9,290	\$17,414	\$12,245
PERS Contributions	101-30-30-51210	\$24,385	\$23,418	\$27,803	\$32,433
PERS UAL	101-30-20-51211	\$40,367	\$46,045	\$49,559	\$63,360
PERS UAL	101-30-30-51211	\$49,607	\$56,585	\$63,361	\$102,712
FICA/Medicare	101-30-20-51220	\$10,802	\$10,563	\$18,107	\$14,096

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Amended	FY2024 Budgeted
FICA/Medicare	101-30-30-51220	\$18,231	\$19,289	\$17,491	\$25,509
Medical Benefits	101-30-20-51230	\$27,311	\$30,979	\$30,946	\$38,799
Medical Benefits	101-30-30-51230	\$68,388	\$75,677	\$67,043	\$87,505
Life & LTD Insurance	101-30-20-51235	\$3,979	\$4,908	\$1,283	\$1,906
Life & LTD Insurance	101-30-30-51235	\$11,230	\$2,603	\$2,035	\$3,384
Allowances & Other Benefits	101-30-20-51237	\$0	\$0	\$0	\$1,440
Allowances & Other Benefits	101-30-30-51237	\$0	\$0	\$0	\$1,681
Workers Compensation Premiums	101-30-20-51240	\$7,203	\$15,173	\$7,288	\$10,291
Workers Compensation Premiums	101-30-30-51240	\$16,505	\$37,932	\$20,331	\$27,835
Salary Savings	101-30-20-51990	\$0	\$0	\$0	-\$75,238
Salary Savings	101-30-30-51990	\$0	\$0	\$0	-\$59,703
<b>Total Personnel:</b>		<b>\$677,846</b>	<b>\$742,345</b>	<b>\$904,285</b>	<b>\$824,123</b>
<b>Purchased Professional &amp; Technical Services</b>					
Miscellaneous Prof Svcs	101-30-20-52190	\$20,022	\$110,478	\$201,875	\$125,000
Miscellaneous Prof Svcs	101-30-30-52190	\$165	\$4,462	\$151,335	\$4,160
Other Technical Services	101-30-20-52230	\$360	\$0	\$1,040	\$1,090
Other Technical Services	101-30-30-52230	\$4,062	\$3,472	\$4,432	\$4,610
Miscellaneous Services	101-30-20-52240	\$625	\$1,960	\$17,912	\$18,630
Miscellaneous Services	101-30-30-52240	\$4,963	\$7,213	\$8,180	\$8,510
<b>Total Purchased Professional &amp; Technical Services:</b>		<b>\$30,196</b>	<b>\$127,585</b>	<b>\$384,774</b>	<b>\$162,000</b>
<b>Purchased Property Services</b>					
Utilities-Energy	101-30-30-53110	\$94,731	\$95,601	\$112,900	\$134,330
Utilities-Water & Sewer	101-30-30-53111	\$89,703	\$81,284	\$139,000	\$125,600
Infrastructure Maint Svc	101-30-30-53210	\$110,502	\$149,674	\$151,008	\$162,050
Building Maint Services	101-30-20-53230	\$350	\$0	\$0	\$0
Building Maint Services	101-30-30-53230	\$82,508	\$95,234	\$167,872	\$128,830
Landscape/Park Maint Svcs	101-30-30-53240	\$183,699	\$228,356	\$436,100	\$510,290
Vehicle & Equip Maint Svc	101-30-20-53250	\$314	\$6,282	\$5,200	\$4,000
Vehicle & Equip Maint Svc	101-30-30-53250	\$38,498	\$37,016	\$56,368	\$58,630
Janitorial Services	101-30-30-53260	\$9,483	\$12,923	\$14,040	\$29,610
Miscellaneous R&M Svcs	101-30-30-53290	\$1,800	\$156,140	\$2,808	\$12,810
Vehicle & Equipment Lease	101-30-20-53320	\$2,140	\$818	\$4,000	\$4,160
Vehicle & Equipment Lease	101-30-30-53320	\$160	\$432	\$1,040	\$4,090
Solid Waste Services	101-30-30-53910	\$27,130	\$30,785	\$39,520	\$41,110
Other Property Services	101-30-30-53990	\$1,816	\$1,088	\$5,824	\$6,060
<b>Total Purchased Property Services:</b>		<b>\$642,834</b>	<b>\$895,634</b>	<b>\$1,135,680</b>	<b>\$1,221,570</b>
<b>Other Purchased Services</b>					
Telephone Expenses	101-30-20-54210	\$2,300	\$5,297	\$5,000	\$5,200
Telephone Expenses	101-30-30-54210	\$9,762	\$11,574	\$12,272	\$13,010

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Amended	FY2024 Budgeted
Mobile/Wireless Expenses	101-30-20-54220	\$8,948	\$8,589	\$9,306	\$9,680
Mobile/Wireless Expenses	101-30-30-54220	\$9,877	\$11,813	\$10,272	\$10,690
Internet Services	101-30-30-54230	\$7,104	\$6,791	\$7,388	\$7,690
Software Licenses & Maintenance	101-30-20-54240	\$4,130	\$0	\$1,610	\$1,680
Software Licenses & Maintenance	101-30-30-54240	\$0	\$15	\$2,300	\$2,400
Printing & Binding	101-30-20-54410	\$0	\$62	\$0	\$0
Travel & Training	101-30-20-54610	\$192	\$1,729	\$4,160	\$4,160
Travel & Training	101-30-30-54610	\$870	\$3,391	\$4,932	\$6,970
Dues & Subscriptions	101-30-20-54910	\$1,122	\$1,103	\$1,248	\$1,300
Dues & Subscriptions	101-30-30-54910	\$5,934	\$6,393	\$6,448	\$8,960
Events & Field Trips	101-30-20-54920	\$0	\$200	\$416	\$440
Events & Field Trips	101-30-30-54920	\$550	\$1,350	\$2,600	\$3,960
<b>Total Other Purchased Services:</b>		<b>\$50,790</b>	<b>\$58,307</b>	<b>\$67,952</b>	<b>\$76,140</b>
<b>Supplies</b>					
General Office Supplies	101-30-20-55110	\$92	\$453	\$832	\$840
General Office Supplies	101-30-30-55110	\$2,066	\$1,630	\$2,080	\$2,670
Postage & Delivery	101-30-20-55120	\$193	\$931	\$936	\$940
Postage & Delivery	101-30-30-55120	\$294	\$341	\$104	\$810
Photocopying Charges	101-30-20-55130	\$0	\$124	\$624	\$630
Photocopying Charges	101-30-30-55130	\$0	\$0	\$520	\$550
Fuel	101-30-30-55210	\$12,721	\$17,839	\$18,327	\$19,070
Safety Supplies	101-30-20-55220	\$248	\$0	\$520	\$520
Safety Supplies	101-30-30-55220	\$4,571	\$5,842	\$4,888	\$7,090
Vehicle & Equip Supplies	101-30-30-55250	\$1,232	\$6,353	\$7,488	\$7,790
Other Operating Supplies	101-30-20-55290	\$86	\$425	\$104	\$110
Other Operating Supplies	101-30-30-55290	\$2,841	\$6,066	\$6,448	\$9,710
Building Supplies	101-30-30-55520	\$5,049	\$10,810	\$13,380	\$16,920
Landscape & Park Supplies	101-30-30-55530	\$0	\$80	\$0	\$0
<b>Total Supplies:</b>		<b>\$29,394</b>	<b>\$50,894</b>	<b>\$56,251</b>	<b>\$67,650</b>
<b>Property &amp; Capital</b>					
Office Equipment <\$10K	101-30-20-56410	\$3,620	\$3,628	\$13,900	\$13,900
Office Equipment <\$10K	101-30-30-56410	\$5,118	\$2,888	\$6,000	\$14,490
Heavy Equipment >\$10K	101-30-30-56620	\$0	\$0	\$23,000	\$63,000
Other Equipment <\$10K	101-30-20-56710	\$0	\$0	\$312	\$320
Other Equipment <\$10K	101-30-30-56710	\$2,002	\$1,812	\$2,288	\$8,770
<b>Total Property &amp; Capital:</b>		<b>\$10,740</b>	<b>\$8,328</b>	<b>\$45,500</b>	<b>\$100,480</b>
<b>Financing Costs</b>					
Principal Payment - Equipment	101-30-30-58110.5	\$16,826	\$17,697	\$18,000	\$18,720
Interest Payments - PW and REC Trucks	101-30-30-58120.5	\$2,751	\$1,880	\$4,000	\$4,160
Licenses & Permits	101-30-30-58220	\$5,568	\$6,338	\$5,824	\$7,700
Bank & Credit Card Fees	101-30-30-58920	\$714	\$0	\$728	\$760

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Amended	FY2024 Budgeted
Credit Card Processing Fees	101-30-30-58925	\$0	-\$5,389	\$0	\$0
<b>Total Financing Costs:</b>		<b>\$25,858</b>	<b>\$20,526</b>	<b>\$28,552</b>	<b>\$31,340</b>
<b>Total General Fund:</b>		<b>\$1,467,656</b>	<b>\$1,903,618</b>	<b>\$2,622,994</b>	<b>\$2,483,303</b>
<b>Total General Fund:</b>		<b>\$1,467,656</b>	<b>\$1,903,618</b>	<b>\$2,622,994</b>	<b>\$2,483,303</b>
<b>Special Revenue Funds</b>					
<b>Gas Tax Fund</b>					
<b>Personnel</b>					
Regular Salaries & Wages	201-30-20-51110	\$61,645	\$45,369	\$107,645	\$139,823
Regular Salaries & Wages	201-30-30-51110	\$75,106	\$86,818	\$92,327	\$98,605
Overtime Pay	201-30-20-51140	\$0	\$16	\$0	\$0
Overtime Pay	201-30-30-51140	\$675	\$1,046	\$4,011	\$4,131
Straight OT	201-30-30-51142	\$1,701	\$1,635	\$2,006	\$2,066
Special Pay	201-30-20-51150	\$735	\$0	\$390	\$586
Special Pay	201-30-30-51150	\$711	\$771	\$688	\$1,630
One-Time Payouts	201-30-20-51155	\$2,692	\$4,272	\$0	\$0
One-Time Payouts	201-30-30-51155	\$570	\$3,053	\$1,350	\$0
PERS Contributions	201-30-20-51210	\$8,756	\$5,335	\$6,208	\$9,333
PERS Contributions	201-30-30-51210	\$9,978	\$9,488	\$10,212	\$10,906
PERS UAL	201-30-20-51211	\$19,454	\$22,190	\$24,847	\$53,643
PERS UAL	201-30-30-51211	\$24,317	\$27,738	\$31,059	\$37,272
FICA/Medicare	201-30-20-51220	\$5,013	\$3,589	\$7,115	\$10,696
FICA/Medicare	201-30-30-51220	\$5,466	\$6,548	\$7,063	\$7,543
Medical Benefits	201-30-20-51230	\$17,424	\$13,167	\$12,902	\$19,396
Medical Benefits	201-30-30-51230	\$17,964	\$23,295	\$18,773	\$20,050
Life & LTD Insurance	201-30-20-51235	\$829	\$502	\$497	\$897
Life & LTD Insurance	201-30-30-51235	\$894	\$893	\$759	\$956
Workers Compensation Premiums	201-30-20-51240	\$4,336	\$0	\$3,169	\$6,199
Workers Compensation Premiums	201-30-30-51240	\$3,707	\$0	\$4,488	\$5,269
<b>Total Personnel:</b>		<b>\$261,973</b>	<b>\$255,726</b>	<b>\$335,509</b>	<b>\$429,001</b>
<b>Purchased Professional &amp; Technical Services</b>					
Collect & Admin Services	201-30-20-52110	\$2,642	\$2,640	\$3,016	\$3,200
Miscellaneous Prof Svcs	201-30-20-52190	\$633	\$33,164	\$47,500	\$30,000
<b>Total Purchased Professional &amp; Technical Services:</b>		<b>\$3,275</b>	<b>\$35,804</b>	<b>\$50,516</b>	<b>\$33,200</b>
<b>Purchased Property Services</b>					
Utilities-Street Light	201-30-30-53120	\$76,170	\$84,769	\$110,416	\$131,500
Utilities-Sign/Signal	201-30-30-53130	\$20,062	\$17,425	\$29,000	\$34,600
Sign & Signal Maint Svc	201-30-30-53220	\$0	\$0	\$45,000	\$45,000
<b>Total Purchased Property Services:</b>		<b>\$96,232</b>	<b>\$102,194</b>	<b>\$184,416</b>	<b>\$211,100</b>
<b>Other Financing Uses</b>					

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Amended	FY2024 Budgeted
Indirect Xfer-GEN	201-30-30-59991.101	\$100,000	\$102,000	\$106,080	\$106,080
<b>Total Other Financing Uses:</b>		<b>\$100,000</b>	<b>\$102,000</b>	<b>\$106,080</b>	<b>\$106,080</b>
<b>Total Gas Tax Fund:</b>		<b>\$461,480</b>	<b>\$495,724</b>	<b>\$676,521</b>	<b>\$779,381</b>
<b>Nat'l Pollut Dis Elim Sys</b>					
<b>Personnel</b>					
Regular Salaries & Wages	202-30-20-51110	\$17,989	\$15,490	\$32,838	\$29,535
Regular Salaries & Wages	202-30-30-51110	\$83,731	\$93,456	\$105,588	\$112,800
Overtime Pay	202-30-20-51140	\$0	\$1	\$0	\$0
Overtime Pay	202-30-30-51140	\$723	\$1,109	\$8,916	\$9,183
Straight OT	202-30-30-51142	\$1,761	\$1,726	\$6,458	\$6,652
Special Pay	202-30-20-51150	\$129	\$0	\$33	-\$6,006
Special Pay	202-30-30-51150	\$799	\$866	\$784	-\$2,256
One-Time Payouts	202-30-20-51155	\$620	\$1,998	\$0	\$0
One-Time Payouts	202-30-30-51155	\$2,871	\$3,301	\$1,425	\$0
PERS Contributions	202-30-20-51210	\$2,758	\$1,658	\$2,063	\$1,929
PERS Contributions	202-30-30-51210	\$11,007	\$10,593	\$11,751	\$13,354
PERS UAL	202-30-20-51211	\$1,459	\$1,664	\$1,863	\$4,966
PERS UAL	202-30-30-51211	\$27,235	\$31,066	\$34,786	\$42,178
FICA/Medicare	202-30-20-51220	\$1,373	\$1,280	\$2,162	\$1,627
FICA/Medicare	202-30-30-51220	\$6,419	\$7,165	\$8,077	\$10,741
Medical Benefits	202-30-20-51230	\$5,279	\$4,082	\$4,167	\$5,353
Medical Benefits	202-30-30-51230	\$28,642	\$32,690	\$32,134	\$35,567
Life & LTD Insurance	202-30-20-51235	\$238	\$166	\$153	\$265
Life & LTD Insurance	202-30-30-51235	\$1,007	\$1,003	\$867	\$1,173
Workers Compensation Premiums	202-30-20-51240	\$559	\$0	\$792	\$1,054
Workers Compensation Premiums	202-30-30-51240	\$4,756	\$0	\$6,416	\$7,532
<b>Total Personnel:</b>		<b>\$199,355</b>	<b>\$209,315</b>	<b>\$261,273</b>	<b>\$275,647</b>
<b>Purchased Professional &amp; Technical Services</b>					
Miscellaneous Prof Svcs	202-30-20-52190	\$6,295	\$9,418	\$25,125	\$11,000
<b>Total Purchased Professional &amp; Technical Services:</b>		<b>\$6,295</b>	<b>\$9,418</b>	<b>\$25,125</b>	<b>\$11,000</b>
<b>Purchased Property Services</b>					
Infrastructure Maint Svc	202-30-30-53210	\$32,523	\$40,792	\$37,024	\$22,300
<b>Total Purchased Property Services:</b>		<b>\$32,523</b>	<b>\$40,792</b>	<b>\$37,024</b>	<b>\$22,300</b>
<b>Other Purchased Services</b>					
Travel & Training	202-30-20-54610	\$0	\$0	\$1,872	\$0
Events & Field Trips	202-30-30-54920	\$150	\$0	\$312	\$320
Other Administrative Svcs	202-30-20-54990	\$1,751	\$2,972	\$3,120	\$3,300
Other Administrative Svcs	202-30-30-54990	\$851	\$0	\$0	\$0

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Amended	FY2024 Budgeted
<b>Total Other Purchased Services:</b>		<b>\$2,752</b>	<b>\$2,972</b>	<b>\$5,304</b>	<b>\$3,620</b>
<b>Supplies</b>					
Infrastructure Supplies	202-30-30-55510	\$11	\$0	\$0	\$0
Landscape & Park Supplies	202-30-30-55530	\$0	\$12	\$0	\$0
<b>Total Supplies:</b>		<b>\$11</b>	<b>\$12</b>	<b>\$0</b>	<b>\$0</b>
<b>Financing Costs</b>					
Licenses & Permits	202-30-20-58220	\$10,250	\$14,380	\$15,000	\$15,000
<b>Total Financing Costs:</b>		<b>\$10,250</b>	<b>\$14,380</b>	<b>\$15,000</b>	<b>\$15,000</b>
<b>Other Financing Uses</b>					
Indirect Xfer-GEN	202-30-30-59991.101	\$75,000	\$75,000	\$75,000	\$75,000
<b>Total Other Financing Uses:</b>		<b>\$75,000</b>	<b>\$75,000</b>	<b>\$75,000</b>	<b>\$75,000</b>
<b>Total Nat'l Pollut Dis Elim Sys:</b>		<b>\$326,186</b>	<b>\$351,890</b>	<b>\$418,726</b>	<b>\$402,567</b>
<b>Land &amp; Light Assess Distr</b>					
<b>Personnel</b>					
Regular Salaries & Wages	203-30-30-51110	\$69,882	\$78,159	\$83,316	\$95,672
Part-Time Permanent Salaries & Wages	203-30-30-51120	\$5,266	\$0	\$0	\$0
Overtime Pay	203-30-30-51140	\$646	\$1,033	\$4,011	\$4,131
Straight OT	203-30-30-51142	\$1,701	\$1,635	\$2,006	\$2,066
Special Pay	203-30-30-51150	\$576	\$654	\$558	\$511
One-Time Payouts	203-30-30-51155	\$3,499	\$2,971	\$1,350	\$0
PARS Contribution	203-30-30-51200	\$0	\$0	\$422	\$435
PERS Contributions	203-30-30-51210	\$10,221	\$9,684	\$10,288	\$10,802
PERS UAL	203-30-30-51211	\$23,831	\$27,183	\$30,438	\$28,694
FICA/Medicare	203-30-30-51220	\$5,664	\$6,008	\$6,373	\$7,346
Medical Benefits	203-30-30-51230	\$27,897	\$30,989	\$30,146	\$31,636
Life & LTD Insurance	203-30-30-51235	\$848	\$855	\$696	\$950
Workers Compensation Premiums	203-30-30-51240	\$4,336	\$0	\$5,281	\$6,199
<b>Total Personnel:</b>		<b>\$154,367</b>	<b>\$159,174</b>	<b>\$174,885</b>	<b>\$188,442</b>
<b>Purchased Professional &amp; Technical Services</b>					
Collect & Admin Services	203-30-20-52110	\$6,376	\$6,070	\$3,848	\$4,100
Legal & Financial Svcs	203-30-20-52120	\$10,209	\$10,532	\$10,920	\$11,400
Other Technical Services	203-30-30-52230	\$0	\$1,100	\$1,144	\$2,190
<b>Total Purchased Professional &amp; Technical Services:</b>		<b>\$16,585</b>	<b>\$17,702</b>	<b>\$15,912</b>	<b>\$17,690</b>
<b>Purchased Property Services</b>					
Utilities-Energy	203-30-30-53110	\$17,349	\$16,954	\$21,600	\$25,200
Utilities-Water & Sewer	203-30-30-53111	\$148,406	\$136,574	\$172,020	\$155,500

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Amended	FY2024 Budgeted
Utilities-Street Light	203-30-30-53120	\$46,221	\$29,198	\$36,700	\$36,700
Infrastructure Maint Svc	203-30-30-53210	\$8,312	\$5,535	\$11,960	\$12,000
Landscape/Park Maint Svcs	203-30-30-53240	\$71,254	\$163,276	\$157,872	\$118,450
<b>Total Purchased Property Services:</b>		<b>\$291,542</b>	<b>\$351,538</b>	<b>\$400,152</b>	<b>\$347,850</b>
<b>Other Purchased Services</b>					
Travel & Training	203-30-30-54610	\$0	\$0	\$1,040	\$1,100
Dues & Subscriptions	203-30-20-54910	\$945	\$945	\$1,144	\$1,200
<b>Total Other Purchased Services:</b>		<b>\$945</b>	<b>\$945</b>	<b>\$2,184</b>	<b>\$2,300</b>
<b>Supplies</b>					
Landscape & Park Supplies	203-30-30-55530	\$21,684	\$32,570	\$25,800	\$26,900
<b>Total Supplies:</b>		<b>\$21,684</b>	<b>\$32,570</b>	<b>\$25,800</b>	<b>\$26,900</b>
<b>Other Financing Uses</b>					
Indirect Xfer-GEN	203-30-30-59991.101	\$160,000	\$163,200	\$163,200	\$163,200
<b>Total Other Financing Uses:</b>		<b>\$160,000</b>	<b>\$163,200</b>	<b>\$163,200</b>	<b>\$163,200</b>
<b>Total Land &amp; Light Assess Distr:</b>		<b>\$645,123</b>	<b>\$725,128</b>	<b>\$782,133</b>	<b>\$746,382</b>
<b>Measure J Return to Source Fund</b>					
<b>Personnel</b>					
Regular Salaries & Wages	204-30-20-51110	\$34,125	\$29,289	\$54,602	\$67,417
Regular Salaries & Wages	204-30-30-51110	\$22,884	\$28,231	\$29,001	\$29,825
Overtime Pay	204-30-20-51140	\$0	\$5	\$0	\$0
Overtime Pay	204-30-30-51140	\$462	\$701	\$3,566	\$3,673
Straight OT	204-30-30-51142	\$1,169	\$1,090	\$1,784	\$1,838
Special Pay	204-30-20-51150	\$263	\$0	\$117	\$0
Special Pay	204-30-30-51150	\$531	\$553	\$502	\$460
One-Time Payouts	204-30-20-51155	\$937	\$2,276	\$0	\$0
One-Time Payouts	204-30-30-51155	\$507	\$761	\$900	\$0
PERS Contributions	204-30-20-51210	\$5,343	\$3,410	\$4,049	\$9,724
PERS Contributions	204-30-30-51210	\$3,319	\$3,464	\$3,426	\$3,597
PERS UAL	204-30-20-51211	\$16,536	\$18,862	\$21,120	\$21,567
PERS UAL	204-30-30-51211	\$10,700	\$12,205	\$13,666	\$9,559
FICA/Medicare	204-30-20-51220	\$2,739	\$2,202	\$3,757	\$5,165
FICA/Medicare	204-30-30-51220	\$2,032	\$2,271	\$2,218	\$2,711
Medical Benefits	204-30-20-51230	\$8,500	\$7,210	\$6,359	\$17,396
Medical Benefits	204-30-30-51230	\$9,355	\$10,145	\$9,867	\$10,075
Life & LTD Insurance	204-30-20-51235	\$459	\$311	\$306	\$823
Life & LTD Insurance	204-30-30-51235	\$289	\$290	\$253	\$319
Workers Compensation Premiums	204-30-20-51240	\$2,658	\$0	\$1,558	\$3,379
Workers Compensation Premiums	204-30-30-51240	\$2,168	\$0	\$2,112	\$2,480
<b>Total Personnel:</b>		<b>\$124,975</b>	<b>\$123,275</b>	<b>\$159,163</b>	<b>\$190,008</b>

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Amended	FY2024 Budgeted
<b>Purchased Professional &amp; Technical Services</b>					
Miscellaneous Prof Svcs	204-30-20-52190	\$7,644	\$9,399	\$24,462	\$10,800
<b>Total Purchased Professional &amp; Technical Services:</b>		<b>\$7,644</b>	<b>\$9,399</b>	<b>\$24,462</b>	<b>\$10,800</b>
<b>Purchased Property Services</b>					
Utilities-Street Light	204-30-30-53120	\$75,797	\$90,891	\$114,484	\$143,200
Infrastructure Maint Svc	204-30-30-53210	\$0	\$0	\$0	\$10,000
Sign & Signal Maint Svc	204-30-30-53220	\$0	\$9,608	\$0	\$0
<b>Total Purchased Property Services:</b>		<b>\$75,797</b>	<b>\$100,500</b>	<b>\$114,484</b>	<b>\$153,200</b>
<b>Other Purchased Services</b>					
Mobile/Wireless Expenses	204-30-20-54220	\$1,648	\$1,535	\$2,000	\$2,100
Dues & Subscriptions	204-30-20-54910	\$48,930	\$49,664	\$50,960	\$53,000
<b>Total Other Purchased Services:</b>		<b>\$50,578</b>	<b>\$51,199</b>	<b>\$52,960</b>	<b>\$55,100</b>
<b>Supplies</b>					
Infrastructure Supplies	204-30-30-55510	\$0	\$1,389	\$0	\$0
<b>Total Supplies:</b>		<b>\$0</b>	<b>\$1,389</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Financing Uses</b>					
Operating Xfer Out-CIP	204-30-30-59990.301	\$20,000	\$40,000	\$40,000	\$40,000
Indirect Xfer-GEN	204-30-20-59991.101	\$63,000	\$64,300	\$66,872	\$66,872
<b>Total Other Financing Uses:</b>		<b>\$83,000</b>	<b>\$104,300</b>	<b>\$106,872</b>	<b>\$106,872</b>
<b>Total Measure J Return to Source Fund:</b>		<b>\$341,993</b>	<b>\$390,061</b>	<b>\$457,941</b>	<b>\$515,980</b>
<b>Measure J Storm Drain</b>					
<b>Personnel</b>					
Regular Salaries & Wages	205-30-20-51110	\$19,539	\$18,333	\$29,605	\$28,138
Regular Salaries & Wages	205-30-30-51110	\$131,444	\$157,356	\$157,536	\$182,304
Part-Time Permanent Salaries & Wages	205-30-30-51120	\$0	\$0	\$2,133	\$0
Overtime Pay	205-30-20-51140	\$0	\$8	\$0	\$0
Overtime Pay	205-30-30-51140	\$2,197	\$3,463	\$0	\$0
Straight OT	205-30-30-51142	\$5,671	\$5,451	\$0	\$0
Special Pay	205-30-20-51150	\$233	\$0	\$195	\$0
Special Pay	205-30-30-51150	\$2,123	\$2,357	\$2,055	\$1,882
One-Time Payouts	205-30-20-51155	\$699	\$1,673	\$0	\$0
One-Time Payouts	205-30-30-51155	\$1,901	\$5,543	\$4,500	\$0
PERS Contributions	205-30-20-51210	\$2,506	\$2,111	\$2,331	\$2,548
PERS Contributions	205-30-30-51210	\$18,363	\$18,844	\$19,012	\$20,298
PERS UAL	205-30-20-51211	\$4,863	\$5,548	\$6,211	\$9,020

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Amended	FY2024 Budgeted
PERS UAL	205-30-30-51211	\$46,689	\$53,257	\$59,634	\$58,488
FICA/Medicare	205-30-20-51220	\$1,565	\$1,451	\$2,124	\$2,160
FICA/Medicare	205-30-30-51220	\$10,636	\$12,592	\$12,051	\$14,008
Medical Benefits	205-30-20-51230	\$5,231	\$5,406	\$4,904	\$7,498
Medical Benefits	205-30-30-51230	\$46,249	\$53,661	\$48,947	\$52,784
Life & LTD Insurance	205-30-20-51235	\$264	\$205	\$198	\$314
Life & LTD Insurance	205-30-30-51235	\$1,613	\$1,631	\$1,336	\$1,710
Workers Compensation Premiums	205-30-20-51240	\$1,329	\$0	\$1,320	\$1,860
Workers Compensation Premiums	205-30-30-51240	\$8,322	\$0	\$9,822	\$11,779
<b>Total Personnel:</b>		<b>\$311,436</b>	<b>\$348,890</b>	<b>\$363,914</b>	<b>\$394,791</b>
<b>Purchased Professional &amp; Technical Services</b>					
Collect & Admin Services	205-30-20-52110	\$5,738	\$5,456	\$6,240	\$6,500
Legal & Financial Svcs	205-30-20-52120	\$4,765	\$4,916	\$6,448	\$6,800
Miscellaneous Prof Svcs	205-30-20-52190	\$0	\$0	\$2,500	\$0
<b>Total Purchased Professional &amp; Technical Services:</b>		<b>\$10,503</b>	<b>\$10,372</b>	<b>\$15,188</b>	<b>\$13,300</b>
<b>Purchased Property Services</b>					
Infrastructure Maint Svc	205-30-30-53210	\$33,275	\$18,972	\$31,600	\$79,150
<b>Total Purchased Property Services:</b>		<b>\$33,275</b>	<b>\$18,972</b>	<b>\$31,600</b>	<b>\$79,150</b>
<b>Supplies</b>					
Infrastructure Supplies	205-30-30-55510	\$681	\$6,131	\$15,000	\$15,600
<b>Total Supplies:</b>		<b>\$681</b>	<b>\$6,131</b>	<b>\$15,000</b>	<b>\$15,600</b>
<b>Property &amp; Capital</b>					
Other Equipment <\$10K	205-30-30-56710	\$0	\$209	\$0	\$0
<b>Total Property &amp; Capital:</b>		<b>\$0</b>	<b>\$209</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Financing Uses</b>					
Indirect Xfer-GEN	205-30-20-59991.101	\$74,000	\$74,000	\$74,000	\$74,000
<b>Total Other Financing Uses:</b>		<b>\$74,000</b>	<b>\$74,000</b>	<b>\$74,000</b>	<b>\$74,000</b>
<b>Total Measure J Storm Drain:</b>		<b>\$429,894</b>	<b>\$458,573</b>	<b>\$499,702</b>	<b>\$576,841</b>
<b>Measure H Park &amp; Rec Facilities</b>					
<b>Purchased Property Services</b>					
Infrastructure Maint Svc	207-30-30-53210	\$3,983	\$4,825	\$9,470	\$9,850
Landscape/Park Maint Svcs	207-30-30-53240	\$250,792	\$215,379	\$139,940	\$145,540
Solid Waste Services	207-30-30-53910	\$1,166	\$0	\$0	\$0
<b>Total Purchased Property Services:</b>		<b>\$255,941</b>	<b>\$220,204</b>	<b>\$149,410</b>	<b>\$155,390</b>
<b>Total Measure H Park &amp; Rec Facilities:</b>		<b>\$255,941</b>	<b>\$220,204</b>	<b>\$149,410</b>	<b>\$155,390</b>

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Amended	FY2024 Budgeted
<b>Street Improvment &amp; Maint</b>					
<b>Personnel</b>					
Regular Salaries & Wages	211-30-20-51110	\$38,047	\$35,438	\$45,810	\$47,532
Regular Salaries & Wages	211-30-30-51110	\$20,367	\$24,277	\$22,946	\$25,203
Overtime Pay	211-30-20-51140	\$0	\$3	\$0	\$0
Overtime Pay	211-30-30-51140	\$442	\$746	\$1,421	\$1,464
Straight OT	211-30-30-51142	\$1,228	\$1,181	\$432	\$445
Special Pay	211-30-20-51150	\$63	\$0	\$65	\$65
Special Pay	211-30-30-51150	\$416	\$473	\$403	\$0
One-Time Payouts	211-30-20-51155	\$161	\$650	\$0	\$0
One-Time Payouts	211-30-30-51155	\$412	\$824	\$975	\$0
PERS Contributions	211-30-20-51210	\$2,838	\$1,863	\$4,789	\$5,251
PERS Contributions	211-30-30-51210	\$3,133	\$3,350	\$3,212	\$3,373
PERS UAL	211-30-20-51211	\$1,945	\$2,219	\$2,484	\$15,183
PERS UAL	211-30-30-51211	\$6,809	\$7,767	\$8,696	\$8,082
FICA/Medicare	211-30-20-51220	\$2,960	\$2,818	\$3,504	\$3,636
FICA/Medicare	211-30-30-51220	\$1,742	\$1,998	\$1,786	\$2,082
Medical Benefits	211-30-20-51230	\$6,640	\$8,022	\$5,774	\$15,818
Medical Benefits	211-30-30-51230	\$8,780	\$9,753	\$8,867	\$9,623
Life & LTD Insurance	211-30-20-51235	\$456	\$387	\$361	\$499
Life & LTD Insurance	211-30-30-51235	\$246	\$251	\$202	\$274
Workers Compensation Premiums	211-30-20-51240	\$1,748	\$0	\$2,112	\$2,480
Workers Compensation Premiums	211-30-30-51240	\$1,399	\$0	\$1,716	\$2,015
<b>Total Personnel:</b>		<b>\$99,831</b>	<b>\$102,018</b>	<b>\$115,555</b>	<b>\$143,025</b>
<b>Purchased Professional &amp; Technical Services</b>					
Miscellaneous Prof Svcs	211-30-20-52190	\$0	\$0	\$1,250	\$0
<b>Total Purchased Professional &amp; Technical Services:</b>		<b>\$0</b>	<b>\$0</b>	<b>\$1,250</b>	<b>\$0</b>
<b>Other Purchased Services</b>					
Mobile/Wireless Expenses	211-30-20-54220	\$360	\$270	\$0	\$320
<b>Total Other Purchased Services:</b>		<b>\$360</b>	<b>\$270</b>	<b>\$0</b>	<b>\$320</b>
<b>Total Street Improvment &amp; Maint:</b>		<b>\$100,191</b>	<b>\$102,288</b>	<b>\$116,805</b>	<b>\$143,345</b>
<b>SBI</b>					
<b>Purchased Property Services</b>					
Infrastructure Maint Svc	212-30-30-53210	\$57,110	\$35,804	\$90,000	\$52,000
Sign & Signal Maint Svc	212-30-30-53220	\$64,604	\$120,987	\$125,000	\$131,800
<b>Total Purchased Property Services:</b>		<b>\$121,714</b>	<b>\$156,792</b>	<b>\$215,000</b>	<b>\$183,800</b>
<b>Other Purchased Services</b>					
Printing & Binding	212-30-20-54410	\$0	\$33	\$0	\$0

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Amended	FY2024 Budgeted
<b>Total Other Purchased Services:</b>		<b>\$0</b>	<b>\$33</b>	<b>\$0</b>	<b>\$0</b>
<b>Supplies</b>					
Infrastructure Supplies	212-30-30-55510	\$12,045	\$8,190	\$37,232	\$38,730
<b>Total Supplies:</b>		<b>\$12,045</b>	<b>\$8,190</b>	<b>\$37,232</b>	<b>\$38,730</b>
<b>Total SBI:</b>		<b>\$133,759</b>	<b>\$165,014</b>	<b>\$252,232</b>	<b>\$222,530</b>
<b>ARPA Grant Funding</b>					
<b>Other Purchased Services</b>					
Software Licenses & Maintenance	223-30-30-54240	\$0	\$17	\$0	\$0
<b>Total Other Purchased Services:</b>		<b>\$0</b>	<b>\$17</b>	<b>\$0</b>	<b>\$0</b>
<b>Supplies</b>					
Safety Supplies	223-30-30-55220	\$702	\$619	\$0	\$0
<b>Total Supplies:</b>		<b>\$702</b>	<b>\$619</b>	<b>\$0</b>	<b>\$0</b>
<b>Total ARPA Grant Funding:</b>		<b>\$702</b>	<b>\$636</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Special Revenue Funds:</b>		<b>\$2,695,271</b>	<b>\$2,909,519</b>	<b>\$3,353,470</b>	<b>\$3,542,416</b>
<b>Capital Projects Funds</b>					
<b>Capital Improvement Fund</b>					
<b>Personnel</b>					
Regular Salaries & Wages	301-30-20-51110	\$15,189	\$0	\$0	\$0
Overtime Pay	301-30-30-51140	\$25	\$0	\$0	\$0
PERS Contributions	301-30-20-51210	\$52	\$0	\$0	\$0
PERS UAL	301-30-20-51211	\$3,404	\$3,883	\$0	\$0
FICA/Medicare	301-30-20-51220	\$1,073	\$0	\$0	\$0
FICA/Medicare	301-30-30-51220	\$2	\$0	\$0	\$0
<b>Total Personnel:</b>		<b>\$19,745</b>	<b>\$3,883</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Capital Improvement Fund:</b>		<b>\$19,745</b>	<b>\$3,883</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Capital Projects Funds:</b>		<b>\$19,745</b>	<b>\$3,883</b>	<b>\$0</b>	<b>\$0</b>
<b>Enterprise Fund</b>					
<b>Integrated Waste Mgmt</b>					
<b>Personnel</b>					
Regular Salaries & Wages	501-10-80-51110	\$651,374	\$732,721	\$971,973	\$1,045,760
Regular Salaries & Wages	501-30-20-51110	\$2,695	\$2,164	\$3,550	\$3,621
Regular Salaries & Wages	501-30-30-51110	\$46,904	\$57,117	\$59,254	\$61,940
Part-Time Permanent Salaries & Wages	501-10-80-51120	\$7,913	\$12,107	\$57,641	\$52,780
Overtime Pay	501-10-80-51140	\$31,610	\$32,722	\$35,000	\$36,050
Overtime Pay	501-30-20-51140	\$0	\$3	\$0	\$0
Overtime Pay	501-30-30-51140	\$681	\$923	\$17,065	\$17,577
Straight OT	501-30-30-51142	\$1,418	\$1,363	\$3,120	\$3,214
Special Pay	501-10-80-51150	\$4,350	\$4,318	\$4,400	\$4,300
Special Pay	501-30-20-51150	\$63	\$0	\$65	\$0

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Amended	FY2024 Budgeted
Special Pay	501-30-30-51150	\$1,155	\$1,129	\$1,115	\$1,021
One-Time Payouts	501-10-80-51155	\$7,570	\$17,900	\$4,900	\$5,047
One-Time Payouts	501-30-20-51155	\$161	\$0	\$0	\$0
One-Time Payouts	501-30-30-51155	\$475	\$951	\$1,125	\$0
PARS Contribution	501-10-80-51200	\$93	\$176	\$837	\$862
PERS Contributions	501-10-80-51210	\$77,376	\$74,116	\$91,740	\$91,659
PERS Contributions	501-30-20-51210	\$192	\$298	\$262	\$275
PERS Contributions	501-30-30-51210	\$5,231	\$5,723	\$5,867	\$6,160
PERS UAL	501-10-80-51211	\$167,303	\$190,837	\$213,690	\$335,449
PERS UAL	501-30-20-51211	\$0	\$0	\$0	\$1,157
PERS UAL	501-30-30-51211	\$17,995	\$20,526	\$22,984	\$19,817
FICA/Medicare	501-10-80-51220	\$53,121	\$57,900	\$65,246	\$82,961
FICA/Medicare	501-30-20-51220	\$223	\$153	\$271	\$277
FICA/Medicare	501-30-30-51220	\$3,800	\$4,440	\$4,532	\$6,337
Medical Benefits	501-10-80-51230	\$228,297	\$259,609	\$240,432	\$280,137
Medical Benefits	501-30-20-51230	\$562	\$798	\$604	\$1,205
Medical Benefits	501-30-30-51230	\$15,267	\$16,964	\$16,495	\$17,070
Life & LTD Insurance	501-10-80-51235	\$8,040	\$7,741	\$7,120	\$10,957
Life & LTD Insurance	501-30-20-51235	\$35	\$27	\$26	\$38
Life & LTD Insurance	501-30-30-51235	\$555	\$578	\$497	\$38
Allowances & Other Benefits	501-10-80-51237	\$0	\$0	\$0	\$3,601
Workers Compensation Premiums	501-10-80-51240	\$45,598	\$0	\$59,674	\$70,796
Workers Compensation Premiums	501-30-20-51240	\$210	\$0	\$264	\$310
Workers Compensation Premiums	501-30-30-51240	\$3,777	\$0	\$4,621	\$5,424
Workers Compensation Pay (In Lieu of Salary)	501-10-80-51242	\$0	\$326	\$0	\$0
<b>Total Personnel:</b>		<b>\$1,384,044</b>	<b>\$1,503,629</b>	<b>\$1,894,370</b>	<b>\$2,165,840</b>
<b>Purchased Professional &amp; Technical Services</b>					
Miscellaneous Prof Svcs	501-10-80-52190	\$57,265	\$62,464	\$60,000	\$60,000
Lab & Investigative Svcs	501-10-80-52210	\$6,171	\$5,373	\$7,800	\$8,200
Other Technical Services	501-10-80-52230	\$1,852	\$1,651	\$2,256	\$2,400
Miscellaneous Services	501-10-80-52240	\$4,830	\$16,722	\$5,600	\$5,900
<b>Total Purchased Professional &amp; Technical Services:</b>		<b>\$70,118</b>	<b>\$86,210</b>	<b>\$75,656</b>	<b>\$76,500</b>
<b>Purchased Property Services</b>					
Utilities-Energy	501-10-80-53110	\$4,677	\$4,238	\$4,000	\$4,800
Utilities-Water & Sewer	501-10-80-53111	\$9,307	\$8,657	\$7,690	\$6,970
Infrastructure Maint Svc	501-10-80-53210	\$3,292	\$3,299	\$10,000	\$60,400
Building Maint Services	501-10-80-53230	\$5,728	\$9,069	\$18,320	\$19,380
Vehicle & Equip Maint Svc	501-10-80-53250	\$144,525	\$104,130	\$172,224	\$179,120
Solid Waste Services	501-10-80-53910	\$218,383	\$208,839	\$272,000	\$240,000
Other Property Services	501-10-80-53990	\$1,757	\$2,037	\$2,118	\$2,230

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Amended	FY2024 Budgeted
<b>Total Purchased Property Services:</b>		<b>\$387,668</b>	<b>\$340,269</b>	<b>\$486,352</b>	<b>\$512,900</b>
<b>Other Purchased Services</b>					
Insurance Premiums	501-10-80-54110	\$0	\$0	\$24,800	\$0
Telephone Expenses	501-10-80-54210	\$2,169	\$2,453	\$5,364	\$5,580
Mobile/Wireless Expenses	501-10-80-54220	\$3,166	\$3,060	\$4,680	\$4,870
Internet Services	501-10-80-54230	\$0	\$0	\$2,169	\$2,260
Legal Notices & Advertise	501-10-80-54310	\$151	\$0	\$500	\$520
Printing & Binding	501-10-80-54410	\$4,324	\$14,317	\$25,000	\$29,000
Travel & Training	501-10-80-54610	\$15,684	\$11,635	\$18,000	\$18,000
Dues & Subscriptions	501-10-80-54910	\$1,800	\$1,800	\$1,976	\$2,060
Events & Field Trips	501-10-80-54920	\$1,195	\$2,342	\$2,600	\$5,410
<b>Total Other Purchased Services:</b>		<b>\$28,489</b>	<b>\$35,606</b>	<b>\$85,089</b>	<b>\$67,700</b>
<b>Supplies</b>					
General Office Supplies	501-10-80-55110	\$1,137	\$1,282	\$2,000	\$2,080
Postage & Delivery	501-10-80-55120	\$154	\$607	\$386	\$410
Photocopying Charges	501-10-80-55130	\$0	\$114	\$1,671	\$1,740
Fuel	501-10-80-55210	\$55,543	\$72,010	\$72,404	\$76,070
Safety Supplies	501-10-80-55220	\$3,488	\$1,234	\$5,200	\$5,410
Safety Supplies	501-30-30-55220	\$0	\$60	\$0	\$0
Medical Supplies	501-10-80-55230	\$0	\$401	\$0	\$0
Clothing & Uniform Supply	501-10-80-55240	\$152	\$3,454	\$6,562	\$6,830
Vehicle & Equip Supplies	501-10-80-55250	\$29,905	\$60,453	\$51,000	\$53,040
Other Operating Supplies	501-10-80-55290	\$4,676	\$7,118	\$10,500	\$10,920
Building Supplies	501-10-80-55520	\$0	\$3	\$161	\$170
<b>Total Supplies:</b>		<b>\$95,055</b>	<b>\$146,737</b>	<b>\$149,884</b>	<b>\$156,670</b>
<b>Property &amp; Capital</b>					
Office Equipment <\$10K	501-10-80-56410	\$3,829	\$7,106	\$6,240	\$15,000
Heavy Equipment >\$10K	501-10-80-56620	\$12,867	\$0	\$314,400	\$450,000
Other Equipment <\$10K	501-10-80-56710	\$0	\$0	\$0	\$5,750
Depreciation Expense	501-10-80-56910	\$0	\$0	\$0	\$6,960
<b>Total Property &amp; Capital:</b>		<b>\$16,696</b>	<b>\$7,106</b>	<b>\$320,640</b>	<b>\$477,710</b>
<b>Financing Costs</b>					
Principal Payments-Facilities	501-10-80-58110.1	\$270,800	\$277,400	\$284,200	\$291,200
Principal Pymt - Sideloader Recycling Truck	501-10-80-58110.4	\$83,754	\$78,858	\$81,158	\$83,400
Principal Pymt - Rearloader Recycling Truck	501-10-80-58110.6	\$0	\$73,690	\$76,288	\$79,000
Interest Payments-Facilities	501-10-80-58120.1	\$35,788	\$29,141	\$22,346	\$0
Interest Payments-Equipment	501-10-80-58120.2	\$0	\$0	\$0	\$15,380
Interest Payment - Sideloader Recycling Truck	501-10-80-58120.4	\$11,146	\$8,722	\$6,421	\$4,300

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Amended	FY2024 Budgeted
Interest Payment - Rearloader Recycling Truck	501-10-80-58120.6	\$0	\$20,316	\$17,718	\$15,100
Licenses & Permits	501-10-80-58220	\$6,118	\$7,962	\$8,448	\$8,790
Uncollectible Accounts	501-58240	\$0	\$44,580	\$0	\$0
Bank & Credit Card Fees	501-10-80-58920	\$0	\$630	\$0	\$410
<b>Total Financing Costs:</b>		<b>\$407,606</b>	<b>\$541,298</b>	<b>\$496,579</b>	<b>\$497,580</b>
<b>Other Financing Uses</b>					
Operating Xfer Out-GEN	501-10-80-59990.101	\$3,671	\$3,671	\$3,671	\$3,671
Indirect Xfer-GEN	501-10-80-59991.101	\$378,901	\$386,479	\$401,938	\$401,938
<b>Total Other Financing Uses:</b>		<b>\$382,572</b>	<b>\$390,150</b>	<b>\$405,609</b>	<b>\$405,609</b>
<b>Total Integrated Waste Mgmt:</b>		<b>\$2,772,247</b>	<b>\$3,051,005</b>	<b>\$3,914,179</b>	<b>\$4,360,509</b>
<b>Total Enterprise Fund:</b>		<b>\$2,772,247</b>	<b>\$3,051,005</b>	<b>\$3,914,179</b>	<b>\$4,360,509</b>
<b>Total:</b>		<b>\$6,954,919</b>	<b>\$7,868,026</b>	<b>\$9,890,643</b>	<b>\$10,386,228</b>

**Review of Fiscal Year 2023-24  
Measure A Street Improvement Expenditure Plan  
June 2024**

<b>Line#</b>	<b>Revenue Items</b>	<b>Approved Budget Amount</b>	<b>Source Document</b>	<b>Resolution</b>	<b>Date</b>
1	Taxes	\$ 1,800,000	FY 2023-24 Adopted Budget	2023-47	6/20/2023
2	Moratoria Restoration Fee	\$ 5,000			
3	Interest Allocation	\$ -			
<b>Total Revenues</b>		<b>\$ 1,805,000</b>			

<b>Line#</b>	<b>Expense Items</b>	<b>Amount</b>	<b>Source Document</b>	<b>Resolution</b>	<b>Date</b>
1	Debt Service	\$ 707,100	FY 2023-24 Adopted Budget	2023-47	6/20/2023
2					
3	Non-Personnel	\$ 6,890	FY 2023-24 Adopted Budget	2023-47	6/20/2023
4					
5	Personnel (Non-Capital)	\$ 143,025	FY 2023-24 Adopted Budget	2023-47	6/20/2023
6					
7	Capital Outlay				
8	<i>Annual Street Improvement Program</i>	<i>C3027 \$ 1,000,000</i>	<i>FY 2023-24 Adopted Budget</i>	<i>2023-47</i>	<i>6/20/2023</i>
9	<i>Del Norte TOD Infrastructure Imp</i>	<i>C4014 \$ 600,000</i>	<i>FY 2023-24 Adopted Budget</i>	<i>2023-47</i>	<i>6/20/2023</i>
10	<i>Traffic Safety &amp; Management Program</i>	<i>C3070 \$ 50,000</i>	<i>FY 2023-24 Adopted Budget</i>	<i>2023-47</i>	<i>6/20/2023</i>
11	<i>Richmond Street Improvements</i>	<i>C3080 \$ 350,000</i>	<i>FY 2023-24 Adopted Budget</i>	<i>2023-47</i>	<i>6/20/2023</i>
12	<b>Capital Sub-Total</b>	<b>\$ 2,000,000</b>			
<b>Total Expenses</b>		<b>\$ 2,857,015</b>			