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## MINUTES

### REGULAR MEETING OF THE FINANCIAL ADVISORY BOARD (FAB)

Tuesday, May 27, 2025 at 6:30 p.m.  
City hall, Council Chambers  
10890 San Pablo Avenue  
El Cerrito, CA 94530

This Meeting Place is Wheelchair Accessible

#### 6:30 p.m. CONVENE REGULAR MEETING

1. **ROLL CALL** – Chair Kimberly White called the meeting to order at 6:31PM.  
**Present:** Chair Kimberly White; Vice-Chair David Carvel.  
Members Janos Szlatenyi and Michael McDougall; Youth Member Clive Watson-Lamprey Singer.  
**Absent:** None
2. **ORAL COMMUNICATIONS FROM THE PUBLIC**  
Remarks are typically limited to three (3) 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
3. **COUNCIL/STAFF LIAISONS ANNOUNCEMENTS AND REPORTS** (5 min.)  
Staff and/or Councilmembers may report Council policies, priorities and significant actions taken by the City Council, and/or on matters of general interest to the FAB.
  - [March monthly disbursement report \(5/6 Council meeting\)](#)
  - [April monthly disbursement report \(5/20 Council meeting\)](#)
  - [FY 2024-25 Third Quarter Cash and Investment report \(5/6 Council meeting\)](#)
  - [FY 2024-25 Third Quarter General Fund Budget Update \(5/6 Council meeting\)](#)
  - [FAB Recommendation \(5/20 Council meeting\)](#)
  - [2025 User Fee Study and Adoption of the 2025-26 Master Fee Schedule \(5/20 Council meeting\)](#)
  - [Consideration of Fiscal Year 2024-25 One-Time Uses of General Fund Balance \(5/20 Council meeting\)](#)
  - [CalPERS Pension Costs Update presentation by NHA \(5/20 Council Meeting\)](#)
4. **YOUTH MEMBER INTRODUCTION** (5 min.)  
Clive Watson-Lamprey Singer.
5. **APPROVAL OF THE MINUTES** (5 min.) (Attachment)

Consider a motion adopting the minutes for the FAB meeting held on April 29, 2025.

**Motion/Second:** To approve the April minutes by Member Michael McDougall, second by Vice-Chair David Carvel.

**Ayes:** Chair Kimberly White; Vice-Chair David Carvel; Members Michael McDougall and Janos Szlatenyi. Youth Member Clive Waston-Lamprey Singer.

**Noes:** None

**Motion Approved.**

**6. BUDGET / ONE-TIME EXPENDITURE RECOMMENDATIONS (30 min.)**

(Attachment)

Discuss and possible action regarding recommendations to Council.

**Motion/Second:** To recommend the Council agendaize an item to discuss the FAB's guidance around budgeting for future one-time expenditures.

Motion by Vice-Chair David Carvel, second by Member Janos Szlatenyi.

**Ayes:** Chair Kimberly White; Vice-Chair David Carvel; Members Janos Szlatenyi. Youth Member Clive Waston-Lamprey Singer.

**Noes:** Michael McDougall

**Motion Approved.**

**7. AD-HOC COMMITTEE PURCHASING ORDINANCE UPDATE (30 min.)**

(Attachment)

Ad-hoc committee to discuss updates.

**8. FUTURE AGENDA ITEMS (5 min.)**

Add the following items to the next agenda:

- Investment Strategy for Section 115
- Procurement Ordinance Review

**9. ADJOURNMENT**

Chair Kimberly White adjourned the regular meeting at 8:35PM.

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the Staff Liaison at 510-215-4312. 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 for documents provided to a majority of the members regarding any item on this agenda will be made available for public inspection at <https://www.el-cerrito.org/Archive.aspx?AMID=93>.

**What changed in the main ordinance: our 21 core articles**

- Threshold table now aligns with today's Admin Procedures, replacing the old \$50 purchase-order trigger and \$15 k formal-bid floor.
- Day-to-day mechanics live in "Administrative Purchasing Policies & Procedures" (APPs) so we can tweak forms and logs without reopening the code.
- We borrowed Milpitas's standardization rule (with an annual report), the local-vendor match-within-range clause, and Fremont's emergency-purchase procedure that tracks Public Contract Code § 22050.
- Transparency bump: annual non-standard-purchases report and a mandatory five-year chapter review.

**Separate draft add-ons (mix-and-match)**

To give the FAB something concrete to debate where Janis and I thought there was a clear set of alternative directions where we could go—and to keep the core text from ballooning—we spun out extra articles and alternatives as an appendix

*Alternates (swap-ins)*

- **4.04.060** – Thresholds set in the APPs (Finance can adjust the dollar bands administratively).
- **4.04.160** – Straight 5 % local-vendor bonus (no re-bid step).

*Options (could be freely bolted on)*

- **4.04.065 UPCCAA** – Public-works thresholds and procedures from the state act
- **4.04.075 Bid Protests & Appeals** – Three-day filing window, two-tier review
- **4.04.095 Alternative Contracting Methods** – Design-build, reverse auctions, pilot programs; needs a written value justification and Council notice over \$100 k.

Each alternative or option flags its source city so we can give credit—or blame—where due.

We've appended running notes on the other jurisdictions we mined; they double as a checklist of features we might still want and examples of how peers tackle the same issues. At your discretion consider including our 13 collected copies of other cities ordinances and our cheat-sheet as material the FAB could consider.

— Michael

## **TITLE 4 – REVENUE & FINANCE**

### **CHAPTER 4.04 PURCHASING**

#### **4.04.010 Purchasing system.**

The objectives of the City purchasing system are to secure supplies, equipment, services, software, and public-works construction at the best-value total cost commensurate with quality needed; to exercise financial control over purchases; to promote transparency; and to support the local economy.

#### **4.04.020 Purchasing officer.**

A. The City Manager is the Purchasing Officer and may delegate, in writing, any powers and duties of this chapter to other officers or employees.

B. The Purchasing Officer shall:

1. Purchase or contract for all items and services required by any department in accordance with this chapter and the APPs
2. Negotiate and recommend execution of contracts.
3. Secure needed quality at least expense to the City.
4. Encourage full and open competition.
5. Adopt, update, and publish administrative purchasing regulations and forms.
6. Keep informed of market conditions and new products.
7. Maintain the vendor registry, bidders list, and related records.
8. Supervise inspection of deliveries and recommend transfer or disposal of surplus property.

#### **4.04.025 Implementation and Administrative Purchasing Policies and Procedures**

A. *Administrative Purchasing Policies and Procedures.* The Finance Director, with City-Manager approval, shall maintain living purchasing procedures and policies consistent with this chapter. APPs may set forms, workflows, approval routing, and documentation rules so long as they substantially align with the dollar limits and competitive-process requirements in this Chapter. Substantive revisions shall be posted online and noticed to the City Council.

#### **4.04.030 Requisitions.**

Departments shall submit electronic or paper requisitions on forms prescribed in the APPs.

#### **4.04.040 Purchase orders.**

All purchases valued above \$5,000 shall be made by purchase order issued by the Purchasing Officer.

**4.04.050 Encumbrance of funds.**

Except in a declared emergency, no purchase order or contract shall be issued unless sufficient unencumbered funds exist in the appropriate account.

**4.04.055 Split-purchase prohibition.**

No purchase, contract, or requisition shall be subdivided or split for the purpose of evading the dollar thresholds or competitive requirements set forth in this chapter. The Purchasing Officer may consolidate similar needs to promote economies of scale.

**4.04.060 Procurement thresholds and methods.**

Dollar band (goods, services, software)	Method	Minimum requirement
\$0 – 5,000	Minor purchase	Invoice / receipt; price-reasonableness check
\$5,001 – 25,000	Informal purchase	Informal price check (catalog, internet, phone) per APPs
\$25,001 – 45,000	Informal quotes	At least three written or verbal quotations on file, or other method set in APPs
Over 45,000	Formal solicitation	Public notice; sealed bid or RFP/RFQ

Professional services follow a qualifications-based RFP/RFQ with Council approval when the negotiated fee exceeds \$45,000.

**4.04.070 Formal solicitation procedure.**

This section supplements § 4.04.060 for purchases exceeding \$45,000.

A. Notice inviting bids shall be posted on the City's online bids posting page (or any successor electronic procurement platform) and may also be published in a newspaper of general circulation.

B. Bid security, opening, rejection, tie-bid resolution, and performance bonds are to follow the practices set out in the APPs.

#### **4.04.080 Informal purchasing procedure (open market).**

Purchases from \$25,001 up to \$45,000 require at least three written or verbal quotes. For purchases of \$25,000 or less, departments shall follow the informal methods and record-keeping steps set out in the Administrative Purchasing Policies & Procedures (APPs).

#### **4.04.090 Emergency purchases.**

In an imminent threat to life, property, or critical services, the City Manager may authorize purchases or contracts up to \$100,000 without competitive procedures. A written report shall be submitted to the Council at its next regular meeting.

#### **4.04.100 Sole-source procurements.**

A purchase may be awarded without competition only when (a) one vendor uniquely meets the City's specifications or compatibility requirements, or (b) competition is impracticable after reasonable market research. A written justification approved by the City Manager is required and shall be filed with the contract record.

#### **4.04.110 Standardization of goods & technology.**

A. *Written finding.* The Purchasing Officer may specify a single brand or platform only after issuing a written determination that (i) health, safety, interoperability, or demonstrable life-cycle cost savings require it, and (ii) available competition has been evaluated.

B. *Competitive quotes.* When two or more vendors can supply the standardized item, the quotations or bids required by § 4.04.060 shall still be obtained.

C. *Sunset & review.* Each standardization decision expires after five (5) years unless re-justified, unless the product becomes obsolete sooner.

D. *Annual report.* By 31 August each year, the Finance Director shall publish a list of active standardizations (product, vendor, justification) on the Council consent calendar.

E. *Relationship to sole-source awards.* If a standardization under this section results in only one qualified vendor, the purchase may be processed as a sole-source under § 4.04.100; the written standardization finding satisfies the sole-source justification requirement.

#### **4.04.120 Inter-governmental & cooperative purchasing.**

A. Authority. The City may purchase under, or join in, a competitively awarded contract of another public agency when doing so will achieve equal or better value.

B. Conditions. A cooperative purchase is permitted only when the originating agency used bidding or proposal procedures that are reasonably consistent with this chapter's requirements and the vendor extends to El Cerrito the same or lower pricing, terms, and conditions that it gave the originating agency.

C. Contract file. The Purchasing Officer shall place a copy of the originating contract, and a brief written determination that the cooperative contract offers best value in the City's contract record.

D. Reporting. Cooperative purchases shall be summarized in the annual non-standard purchases report required by § 4.04.180 B.

#### **4.04.130 Professional services; refresh requirement.**

Professional-service agreements shall be recompeted or formally reviewed at least every three years unless the Council expressly extends the term.

#### **4.04.140 Multi-year contracts; SaaS, cloud, subscriptions.**

A. Contract approval shall consider the total potential value over the entire contract term, including renewals and extensions.

B. SaaS, cloud services, and other technology-based subscriptions should include a reasonable evaluation of safety standards, data backup practices, and overall service reliability.

C. Annual dues and subscriptions may be renewed without competition provided they adhere to published fee schedules and are certified as beneficial by the relevant department head.

#### **4.04.150 Total-cost summary for capital purchases, services, and subscriptions**

For capital items  $\geq$  \$25,000, staff reports shall include a concise Total-Cost-of-Ownership (TCO) summary reviewed by the Finance Director. APPs shall outline procedures for establishing TCO and budgeting for total cost.

#### **4.04.160 Local-vendor preference.**

A. Council intent. The City supports its local economy by giving qualified El Cerrito businesses a limited opportunity to match the low bid on price-driven purchases.

B. Basic framework. The Administrative Purchasing Policies and Procedures (APPs) may set:

1. The maximum price differential, not to exceed ten percent (10%) of the low bid;
2. Any minimum dollar threshold for activating the preference;
3. Verification and documentation requirements; and
4. Time-frames for exercising any match options.

The APPs may establish additional preference tiers (e.g., “regional” vendors) so long as no tier exceeds the ten-percent ceiling

C. *Exceptions.* This preference does not apply to public-works contracts, emergencies, cooperative purchases, sole-source awards, or contracts where state or federal funding rules prohibit geographic preferences.

D. Reporting. Use of the preference shall be summarized annually under § 4.04.180 B.

#### **4.04.170 Transparency and records.**

Solicitations, contract awards, sole-source memoranda, and vendor-contact logs are public records under the California Public Records Act (CPRA). The City shall progressively increase online access to these documents, with annual updates provided to the City Council outlining progress and future goals.

#### **4.04.180 Implementation & policy review.**

B. *Annual non-standard purchases report.* By 31 October each fiscal year, the Finance Director shall present to the Council a written report summarizing (1) waivers and sole-source awards by department and dollar value; (2) use of the local-vendor preference and percentage spend with local vendors; (3) cooperative and piggy-back contracts used; (4) change orders exceeding administrative thresholds; and (5) recommended policy updates.

C. *Five-year ordinance review.* At least every five (5) years, the Finance Director and City Attorney shall review this chapter and recommend any amendments to the Council.

#### **4.04.190 Surplus property.**

The Purchasing Officer shall establish procedures for the transfer, sale, or disposal of surplus supplies and equipment, consistent with administrative regulations and Council-approved thresholds.

#### **4.04.200 Statutory exclusions.**

This chapter does not govern:

- A. Real-property transactions (purchase, sale, lease, easements).
- B. Debt service, bond payments, and investment securities.
- C. Employee payroll, benefits, or tax withholdings.
- D. Utilities (electricity, natural gas, water).
- E. Insurance and surety bonds.

F. Legal services, medical services, or other professional engagements where state law or privilege requires separate selection procedures.

## **Possible Additions / Alternative Articles:**

### **4.04.065 Public works projects—Uniform Public Construction Cost Accounting Act (UPCCAA) adoption (Draft Addition)**

*Source model: San Pablo Municipal Code Chapter 3.16 (Informal-Bidding Procedures under the Public Contract Code (PCC) §§ 22000–22045), adapted for El Cerrito. Many of the cities whose codes we've read adopt this to simply and clarify interacting with the state on public works projects. Note that if this is adopted, we should note in § 4.04.060 (our procurement thresholds)*

*that public works projects have their own thresholds aligning with state law.*

A. The City elects to be governed by the Public Contract Code (PCC) §§ 22000–22045, known collectively as the Uniform Public Construction Cost Accounting Act (UPCCAA).

B. Force-account work is permitted up to \$75,000; informal bids up to \$220,000; formal bids above that amount.

C. These monetary thresholds—and any related procedural requirements—shall adjust automatically to remain in conformance with PCC § 22032, as it may be amended from time to time.

#### **4.04.060 Procurement thresholds and methods (Draft Substitution)**

*Source model: We were unable to find any cities that didn't outline specific cost thresholds, but the non-inflation indexed nature of these bothered us both. Here's a version of the thresholds that has the Finance Director maintain these thresholds and report them out to the city council.*

A. Thresholds and Methods. Procurement thresholds, purchasing methods, and minimum requirements for each purchasing tier shall be established and maintained by the Finance Director in the Administrative Purchasing Policies and Procedures (APPs). These APPs shall substantially align with the principles of competitive procurement and transparency outlined in this chapter.

B. Minimum Standards. At a minimum, the APPs shall provide:

1. Clear dollar thresholds for minor, informal, and formal purchasing methods.
2. The minimum required documentation for each purchasing method.
3. Competitive procedures appropriate to the procurement's complexity, cost, and nature.

C. Professional Services. Procurement of professional services shall follow a qualifications-based selection process (RFP/RFQ), with specific dollar thresholds requiring City Council approval clearly defined in the APPs.

D. Public Access and Updates. All substantive revisions to purchasing thresholds and methods within the APPs shall be published online, with notification provided to the City Council upon implementation.

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#### **4.04.095 Alternative contracting methods (Draft Addition)**

*Source model: Fremont Municipal Code § 3.20.165 (design-build, reverse auction, pilot programs), adapted for El Cerrito. This provides contracting flexibility, for situations where the*

*basic bid process proves inappropriate. Provides flexibility for innovative or timecritical procurements while keeping some competition safeguards and Council visibility.*

A. Purpose. When the Purchasing Officer determines that sealed bidding or a formal RFP/RFQ is unlikely to yield best value or will unreasonably delay delivery, a department may request use of an alternative competitive process.

B. Written request. The department head shall submit to the Purchasing Officer a written request describing:

1. The proposed process (e.g., design-build, reverse auction, pilot program, revenue-share);
2. How the process preserves competition and transparency;
3. Expected cost savings or quality improvements; and
4. Risk-mitigation measures.

C. Approval. The City Manager may approve the request in writing upon finding that the alternative process will achieve equal or better value for the City than the methods in § 4.04.060. The written approval becomes part of the contract file.

D. Council notice. For contracts whose estimated value exceeds \$45,000, the City Manager shall place the approval on the next Council consent calendar for information.

E. Public-works limitation. This section does not apply to public-works projects unless the Public Contract Code expressly permits the alternative method. *(Delete this if we don't adopt PCC)*

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#### **4.04.160 Local-vendor preference (5% alternate)**

*Source model: Lafayette Municipal Code § 8-3.209 Local Vendor Preference. Rather than letting folks rebid, this just does a straight bonus local businesses*

A. Council intent. The City supports its local economy by providing qualified El Cerrito businesses a five percent (5%) bidding preference on eligible purchases for amounts up to the "Informal Process" amounts outlined in § 4.04.060

B. Application. Eligible bids submitted by local vendors shall be evaluated as if the submitted bid amount were five percent (5%) lower than the actual amount for the purpose of determining the lowest bid, for

C. Exceptions. This preference does not apply to public-works contracts, emergencies, cooperative purchases, sole-source awards, or contracts where state or federal funding rules prohibit geographic preferences.

D. Reporting. Use of the local-vendor preference shall be summarized annually under § 4.04.180 B.

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#### **4.04.075 Bid protests and appeals (Draft Addition)**

*Source model: Fremont Municipal Code Art. VIII (FMC §§ 3.20.330–340), adapted for El Cerrito. Establishes a predictable, legally backed process for bid protests, avoiding ad-hoc handling or unnecessary Council involvement. This adds some complexity to the code, but means that we have a spelled out process for any bids that get challenged and will probably make potential legal cases more straightforward if any bidder wants to go to court.*

A. Application. These procedures apply to awards for:

1. Goods, services, or software over \$25,000;
2. Public-works contracts over \$30,000; or
3. Any solicitation the City Manager designates as protest-eligible.

B. Eligibility. Only a bidder or proposer that submitted a response may protest; sub-contractors and third parties are not eligible.

C. Filing deadline. A written protest must be delivered to the Purchasing Officer by 5 p.m. on the third business day after the City posts its notice of intent to award.

D. Required content. The protest shall state all legal and factual grounds, include supporting documents, and specify the relief sought. Incomplete protests may be rejected without review.

E. Initial review. The Purchasing Officer, in consultation with the City Attorney, shall investigate and issue a written recommendation.

F. Awarding-body determination.

1. Contracts ≤ \$100,000 — the City Manager issues the final written decision.
2. Contracts > \$100,000 — the City Council acts as the awarding body; staff shall agendize the protest for determination before award.

G. Appeal. A City-Manager decision may be appealed in writing to an independent hearing officer within ten calendar days of notice; the hearing officer's written decision is final.

H. Exclusive remedy. Compliance with this section is the sole administrative remedy for protesting an award. Failure to comply waives further challenge except as permitted by law.

I. Stay of award. No contract shall be executed until the protest—and any timely appeal—is

resolved, unless the City Manager determines in writing that award without delay is necessary to protect substantial City interests.

## One-glance “Should-I-read-this?” guide to 14 ordinances

City    Snap-shot of style & clarity    Borrowable ideas / Caveats / why it’s not a perfect model

**El Cerrito (1988)**    Skeleton-style chapter; very low dollar limits (\$1k open-market, \$15k formal) and heavy Council touch-points – reads like the Brown Act era it was written in. Outdated amounts, no digital transparency, no sustainability or local preference language. But it’s our base model so it’s an important read.

**Richmond (2020 rewrite)**    Modern, code-lawyer drafting with eight “Articles” and a stand-alone Ethics article; strong protest & dispute framework.    *Art. IV Transparency/Integrity* – the detailed ethics section gives language for gift bans & non-collusion. *Art. III Exceptions* – master-development design-build exemption template.    Dense legal prose; thresholds buried; less useful as a source  
Check-list style guidelines.

**Fremont (2025 update)** Highly structured, cross-referenced (“Article VI-VIII” etc.); mixes narrative purpose with granular procedures; built-in anti-splitting rule and UPCCAA integration.    *Art. I Purpose & Goals* – concise policy statement is copy-ready. *Art. II Threshold Table* – separate tables for authority vs. solicitation are clear. *Art. III Sole Source & Cooperative* – well-articulated criteria. 29-page chapter—great for lawyers, long for handbook readers.

**Vacaville (1993 w/ 2024 codifier)**    Old-school but plain-English; purchasing agent centric; strong surplus property article and “most advantageous bid” factors list. *Art. V Surplus Property* – short, flexible disposal menu. *Art. II Evaluation language* – life-cycle cost, vendor proximity, etc. Thresholds are low; no sustainability or local preference; still paper-based.

**Campbell (2018 policy embedded in code)**    Very concise chapter (≈6 pages); relies on a back-end admin policy; clear three-tier thresholds (\$5k/ \$25k/ \$50k).    *Art. II Threshold Table* – elegant three-row model. *Appendix – authority matrix* idea.    Lacks transparency provisions; sustainability/local neglected.

**Benicia (2025 overhaul)**    Hybrid code + manual feel; robust recycled-product mandate, purchase-card article, and tie-bid rules; tables for PW vs. goods.    *Art. IV Sustainability* – recycled-product clause is turnkey. *Art. V Contract Management* – purchase-card controls. *Art. II Tie-bid resolution* language.  
14-page chapter plus separate services chapter – could be overkill.

**Lafayette (1997 w/ 2017 UPCCAA add-on)**    Simple, policy-first chapter; explicit hometown-business preference; UPCCAA section tucked at end.    *Art. IV Local Business Preference* – clean 5% wording. *Art. III Public Works (UPCCAA)* – model for periodic threshold auto-updates.    No digital transparency; authority limits very low; little guidance on professional services.

**Pleasant Hill (2005/08/24)** Reads like an operations manual embedded in code; robust local-preference, emergency spending and leasing rules. *Art. III Emergency Purchases* – single sentence delegation. *Art. IV Local Pref.* – 5% within-range rule is succinct. Chapter split between “Purchasing” & finance manual—some duplication.

**Los Gatos (2021 recodification)** Compact chapter with modular RFP/RFQ sections and environmental paper-procurement addendum; good tie-bid language. *Art. II Informal vs Formal* – crisp triggers. *Art. IV Sustainability* – paper-product spec could drop straight in. Doesn’t include an authority matrix in the code (lives in policy); modest thresholds.

**Pinole (2023 admin policy adopted by ref.)** 46-page policy manual—not codified; rich in internal-control, ethics, and SB 1383 recycled content; appendix threshold chart. *Art. IV Integrity* – conflict-of-interest & gift language. *Appendix Threshold Matrix* – visual layout worth emulating. Too detailed for a municipal code; would need heavy trimming.

**Vallejo (2018 ordinance)** Balanced legal/plain style; strong local-preference (5 % up to \$10k diff.) and contract-change-order authority ladder. *Art. IV Local Business Preference* wording. *Art. V Contract Amendments* – sliding scale delegation. Lengthy purpose section; no sustainability provisions.

**San Pablo (1975 base, many amendments)** Bare-bones but updated dollar limits; empowers coop purchasing and \$100k emergency authority. *Art. II Cooperative Purchasing* – short, flexible clause. *Art. III Emergency Purchases* – single paragraph model. Still cites 1970s ordinances; limited transparency; thresholds mid-range.

**West Sacramento (PDF policy 2022)** Policy document appended to code; emphasizes procurement ethics and low micro-purchase limit; multi-column threshold chart. *Appendix Threshold Matrix* – clear charting. *Art. IV Ethics language* – succinct staff conduct standards. Not actually codified; duplicative of finance policy; sustainability light.

**Milpitas (2021 rewrite)** Modern, ordinance-heavy chapter with protest procedure, split-order prohibition, exclusions list, and department \$10k authority. *Art. II Anti-splitting* – explicit text. *Art. III Exclusions list* – handy template for non-bid items. *Art. IV Protest process* could sit in an implementation appendix. Dense numbering (“1-2-3.02” etc.); could confuse casual readers; no local-preference.

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF EL CERRITO AMENDING TITLE 4,  
REVENUE AND FINANCE, OF THE EL CERRITO MUNICIPAL CODE.

TITLE 4

Item 5

REVENUE AND FINANCE

CHAPTERS:

4.01 MASTER FEE SCHEDULE

4.04 PURCHASING

4.08 UNCLAIMED PROPERTY

4.16 TAX FUNCTIONS BY COUNTY

4.20 SALES AND USE TAX

4.24 REAL PROPERTY TRANSFER TAX

4.28 TRANSIENT OCCUPANCY TAX

4.32 BUSINESS LICENSE TAX

4.36 CONSTRUCTION TAX

~~4.38---MUNICIPAL-SERVICES-TAX~~

CHAPTER 4.01  
MASTER FEE SCHEDULE

4.01.010      Prior to July first of each year, the council shall hold a public hearing to consider and adopt the schedule of all general and special fees and charges to be known as the Master Fee Schedule.

The Master Fee Schedule shall list all fees and charges by department.

CHAPTER 4.04  
PURCHASING<sub>1</sub>

SECTIONS:

- 4.04.010      Purchasing system.
- 4.04.020      Purchasing officer.
- 4.04.030      Requisitions.
- 4.04.040      Purchase orders.
- 4.04.050      Encumbrance of funds.
- 4.04.060      Bidding.
- 4.04.070      Formal contract procedure.
- 4.04.080      Open market procedure.
- 4.04.090      Inspection and testing.

4.04.010    Purchasing system.

The objectives of the purchasing system are to secure for the city supplies and equipment at the lowest possible cost commensurate with quality needed, to exercise financial control over purchases, and to assure quality of purchases. ~~The purchasing system is adopted subject to the requirements of the Government Code of the state of California and relevant sections of the El Cerrito Municipal Code. -- (Prior code Section 2700.)~~

4.04.020    Purchasing officer.

The city manager is designated as purchasing officer. The city manager may delegate and withdraw in writing powers and duties conferred under this chapter to any officer or employee of the city. The purchasing officer shall have authority to:

- A. Purchase or contract for supplies and equipment required by any using agency department in accordance with purchasing procedures prescribed by this chapter, such administrative regulations as the purchasing officer shall adopt, and such other rules and regulations as shall be prescribed by the council;
- B. Negotiate and recommend execution of contracts for the purchase of supplies and equipment;

- C. Act to procure for the city the needed quality in supplies and equipment at least expense to the city;
- D. Discourage uniform bidding and endeavor to obtain as full and open competition as possible on all purchases;
- E. Prepare administrative regulations governing the purchase of supplies and equipment for the city to implement the objectives of the purchasing system as defined in this chapter;
- F. Keep informed of current developments in the field of purchasing, prices, market conditions and new products;
- G. Prescribe and maintain such forms as are reasonably necessary to the operation of this chapter and other rules and regulations;
- H. Supervise the inspection of all supplies and equipment purchased to insure conformance with specifications;
- I. Recommend the transfer of surplus or unused supplies and equipment which cannot be used by any agency-department, or which have become unsuitable for city use;
- J. Maintain a bidders' list, vendors catalog file, and the records needed for the efficient operation of the purchasing department.

~~{Prior-code-Section-2700-1-}~~

#### 4.04.030 Requisitions.

Using agencies departments shall submit requests for supplies and equipment to the purchasing officer by on standard requisition forms. ~~{Prior-code-Section-2701-}~~

#### 4.04.040 Purchase orders.

All purchases of supplies and equipment costing more than \$50 in the aggregate shall be made only by purchase order.  
~~{Prior-code-Section-2702-}~~

#### 4.04.050 Encumbrance of funds.

Except in cases of emergency, the purchasing officer shall not issue any purchase order for supplies or equipment unless there exists an unencumbered appropriation to the fund account against which said purchase is to be charged. ~~{Prior-code-Section 2703-}~~

#### 4.04.060 Bidding.

Purchases of supplies and equipment shall be by-bid procedures pursuant to Sections 4.04.070 and 4.04.080. Bidding

shall be dispensed with only when an emergency requires that an order be placed with the nearest available source of supply, when each unit to be purchased is less than fifteen thousand dollars, or when the commodity can be obtained from only one vendor.  
(Ord.-84-3-Section-17-1984--Ord.-80-4-Section-17-1988--prior code-Section-2704-)

#### 4.04.070 Formal contract procedure.

Except as otherwise provided herein, purchases and contracts for supplies and equipment of estimated unit value greater than fifteen thousand dollars shall be by written contract with the lowest responsible bidder, pursuant to the procedure prescribed herein.

- A. Notice Inviting Bids. Notices inviting bids shall include a general description of the articles to be purchased, shall state where bid blanks and specifications may be secured, and shall state the time and place for opening bids.
1. Published notice. Notices inviting bids shall be published at least ten days before the date of opening of the bids. Each notice shall be published at least once in a newspaper of general circulation, printed and published in the city, or if there is none, it shall be posted in at least three public places in the city that have been designated by ordinance as the places for posting public notices.
  2. Bidders' list. The purchasing officer shall also solicit sealed bids from all responsible prospective suppliers whose names are on the bidders' list or who have requested that their names to be added thereto.
  3. Bulletin board. The purchasing officer shall also advertise pending purchases by a notice posted on a public bulletin board in the City Hall.
- B. Bidder's Security. When deemed necessary by the purchasing officer, bidder's security may be prescribed in the public notices inviting bids. Bidders shall be entitled to return of bid security; provided that a successful bidder shall forfeit his bid security upon refusal or failure to execute the contract within ten days after the notice of award of contract has been mailed, unless the city is responsible for the delay. The council may, on refusal or failure of the successful bidder to execute the contract, award it to the next lowest responsible bidder. If the council awards the contract to the next lowest bidder, the amount of the lowest bidder's security shall be applied by the city to the difference between the low bid and the second lowest bid, and the surplus, if any, shall be returned to the lowest bidder.
- C. Bid Opening Procedure. Sealed bids shall be submitted to the

purchasing officer and shall be identified as bids on the envelope. Bids shall be opened in public at the time and place stated in the public notice inviting bids. A tabulation of all bids received shall be open for public inspection during regular business hours for a period of not less than thirty calendar days after the bid opening.

- D. Rejection of Bids. In its discretion, the council may reject any and all bids presented and readvertise for bids.
- E. Award of Contracts. Contracts shall be awarded by the council to the lowest responsible bidder except as otherwise provided in this section.
- F. Tie Bids. If two or more bids received are for the same total amount or unit price, quality and service being equal, and if the public interest will not permit the delay of readvertising for bids, the council may accept the one it chooses or accept the lowest bid made by negotiation with the tie bidders at the time of the bid opening.
- G. Performance Bonds. The council shall have authority to require a performance bond before entering a contract in such amount as it shall find reasonably necessary to protect the best interests of the city. If the council requires a performance bond, the form and amount of the bond shall be described in the notice inviting bids.

~~{Ord.-84-3-Section-27-1984+-ord.-80-4-Section-27-1980+-Ord.-348 N-S-Section-17-1974+-prior-code-Section-2704-1-}~~

#### 4.04.080 Open market procedure.

Purchase of supplies and equipment of an estimated value in the amount of fifteen thousand dollars or less may be made by the purchasing officer in the open market without observing the procedure prescribed by Section 4.04.070.

- A. Minimum Number of Bids. Open market purchases shall, wherever possible, be based on at least three bids, and shall be awarded to the lowest responsible bidder.
- B. Notice Inviting Bids. The purchasing officer shall solicit bids by written requests to prospective vendors, by telephone or by personal contact.
- C. Written Bids. Written bids shall be submitted to the purchasing officer, who shall keep a record of all open market orders and bids for a period of one year after the submission of bids or the placing of orders. This record, while so kept, shall be open to public inspection.

~~{Ord.-84-3-Section-37-1984+-ord.-80-4-Section-37-1980+-Ord.-348 N-S-Section-27-1974+-prior-code-Section-2704-2-}~~

4.04.090 Inspection and testing.

~~The purchasing office shall inspect~~ The city manager shall appoint an employee of the city, other than the purchasing officer, to be responsible for inspection of supplies and equipment delivered to determine their conformance with the specifications set forth in the order or contract. The purchasing officer This person shall have authority to require chemical and physical tests of samples submitted with bids and samples of deliveries which are necessary to determine their quality and conformance with specifications. ~~(Prior code Section 2705-)~~

CHAPTER 4.08  
UNCLAIMED PROPERTY<sub>2</sub>

SECTIONS:

- 4.08.010 Retention period.
- 4.08.020 Use of property by departments.
- 4.08.030 Disposition at public auction.
- 4.08.040 Auction - Notice.
- 4.08.050 Auction - Proceeds disposition.

4.08.010 Retention period.

Unclaimed property shall be held by the police department for a period of six months, ~~except as provided in this chapter,~~ and a record of such property and the disposition thereof shall be kept by the chief of police. ~~(Ord.-77-11-Section-1, 1977- prior code Section-2800-)~~

4.08.020 Use of property by departments.

If the use of any unclaimed property is needed and requested by a department of the city, and the property so requested is not subject to destruction under applicable federal, state or city laws, the council may direct that said property shall be turned over to the city manager or such person as shall be designated by him, who shall sign a receipt therefor, for distribution to the department making the request. ~~(Prior code Section-2801-)~~

4.08.030 Disposition at public auction.

All unclaimed property which is not disposed of as provided in this chapter shall be sold at public auction to the highest bidder.

Such public auction ~~sale~~ shall be held at least once a year at a time and place ~~to be~~ fixed by the city manager. ~~(Prior code Section-2802-(part)-)~~

4.08.040 Auction - Notice.

The city manager ~~or some person designated by him~~ shall give notice of the public auction sale at least five days before the time fixed therefor by publication once in the official newspaper of general circulation published in the county. However, in order to attract the greatest citizen participation, said auction shall be advertised as widely as practicable.

Said notice shall state the day and hour when such auction shall commence, the place at which it is to be held, and shall contain a general description of property to be sold, or shall refer to a list thereof on file with the city clerk. ~~{Prior code Section-2802-(part)-}~~

#### 4.08.050 Auction - Proceeds disposition.

The proceeds of such sale public auction shall, together with all moneys unclaimed for a period of one year, be paid into the city treasury. ~~{Prior code Section-2802-(part)-}~~

### CHAPTER 4.16 TAX FUNCTIONS BY COUNTY<sub>3</sub>

#### SECTIONS:

- 4.16.010 Assessing and tax collection.
- 4.16.020 City-county agreement.

#### 4.16.010 Assessing and tax collection.

The assessing and property tax collection duties performed for ~~by the city assessor and city tax collector~~ are transferred to the assessor and tax collector of the county of Contra Costa, ~~as provided for in Title 5, Division 17, Part 2, Chapter 2, Article 1, Volume 3 of the Government Code, state of California. Transfer for current property tax purposes shall be effective for the 1956---1957 fiscal year---~~ ~~{Prior code Section-2600-1-}~~

#### 4.16.020 City-county agreement.

The mayor and city clerk are authorized to enter into an agreement contract with the board of supervisors of the county of Contra Costa fixing the amount of compensation to be charged and paid to said county as provided for in pursuant to Section 4.16.010. ~~{Prior code Section-2600-2-}~~

### CHAPTER 4.20

## SALES AND USE TAX<sub>4</sub>

### SECTIONS:

- 4.20.010 Purpose.
- 4.20.020 Operative date - Contract with state.
- 4.20.030 Sales tax - Imposition.
- 4.20.040 Sales tax - Retail sales consummated where.
- 4.20.050 Sales tax - State code provisions adopted.
- 4.20.060 Sales tax - State code - References to state substituted.
- 4.20.070 Sales tax - Seller's permit
- ~~4.20.080----Sales-tax---Exclusions-~~
- ~~4.20.090----Sales-tax---Exclusions-~~
- 4.20.100 Use tax - Imposition.
- 4.20.110 Use tax - State code provisions adopted.
- 4.20.120 Use tax - State code - Reference to state substituted.
- ~~4.20.130----Use-tax---Exemptions-~~
- ~~4.20.140----Use-tax---Exemptions-~~
- 4.20.150 State code amendments adopted.
- ~~4.20.160----Application-of-provisions-relating-to-exclusions and-exemptions-~~
- ~~4.20.170----Enjoining-collection-forbidden-~~
- ~~4.20.180----Existing-sales-and-use-tax-ordinances-suspended-~~

### 4.20.010 Purpose.

The council declares that this chapter is adopted to achieve the following, among other, purposes, and directs that the provisions of this chapter be interpreted in order to accomplish those purposes:

- A. To adopt a sales and use tax ordinance which complies with the requirements and limitations contained in Part 1.5 of Division 2 of the Revenue and Taxation Code of the state of California;
- B. To adopt a sales and use tax ordinance which incorporates provisions identical to those of the Sales and Use Tax Law of the state of California, insofar as those provisions are not inconsistent with the requirements and limitations contained in Part 1.5 of Division 2 of the said Revenue and Taxation Code;
- C. To adopt a sales and use tax ordinance which imposes a nine hundred and seventy-five thousandth of one percent tax and provides a measure therefor that can be administered and collected by the State Board of Equalization of the state of California in a manner that adapts itself as fully as practical to and requires the least possible deviation from the existing statutory and administrative procedures followed by ~~the-State~~ said Board of Equalization in administering and

collecting the California state sales and use taxes;

- D. To adopt a sales and use tax ordinance which can be administered in a manner that will, to the degree possible consistent with the provisions of Part 1.5 of Division 2 of the Revenue and Taxation Code of the state of California, minimize the cost of collecting city sales and use taxes, and at the same time minimize the burden of record keeping upon persons subject to taxation under the provisions of this ordinance chapter.

~~{Prior-code-Section-2605-}~~

#### 4.20.020 Operative date - Contract with state.

This chapter shall become operative on October 1, 1956, and ~~prior-thereto-this-city-shall-contract-with-the-State-Board-of-Equalization-to-perform-all-functions-incident-to-the-administration-and-operation-of-this-sales-and-use-tax-chapter, provided, that-if-this-city-shall-not-have-contracted-with-the-said-State-Board-of-Equalization, as-above-set-forth, prior-to-October-1, 1956, this-chapter-shall-not-be-operative-until-the-first-day-of-the-first-calendar-quarter-following-the-execution-of-such-a-contract-by-the-city-and-by-the-State-Board-of-Equalization, provided-further-that-the-ordinance-codified-in-this-chapter-shall-not-become-operative-prior-to-the-operative-date-of-the-uniform-local-sales-and-use-tax-ordinance-of-the-county-of-Contra-Costa---~~ ~~{Prior-code-Section-2605-1-}~~

#### 4.20.030 Sales tax - Imposition.

For the privilege of selling tangible personal property at retail, a tax is imposed upon all retailers in the city at the rate of nine hundred and seventy-five thousandths of one percent of the gross receipts of the retailer from the sale of all tangible personal property sold at retail in the city on and after the operative date of ~~the-ordinance-codified-in~~ this chapter. ~~{Prior-code-Section-2606(a)(1)-}~~

#### 4.20.040 Sales tax - Retail sales consummated where.

For the purposes of this chapter all retail sales are consummated at the place of business of the retailer unless the tangible personal property sold is delivered by the retailer or his agent to an out-of-state destination or to a common carrier for delivery to an out-of-state destination. The gross receipts from such sales shall include delivery charges, when such charges are subject to the state sales and use tax, regardless of the place to which delivery is made. In the event a retailer has no permanent place of business in the state or has more than one place of business, the place or places at which the retail sales are consummated shall be determined under rules and regulations to be prescribed and adopted by the Board of Equalization of the state of California. ~~{Prior-code-Section-2606(a)(2)-}~~

420.050 Sales tax - Sales code provisions adopted.

Except as provided in this chapter, and except insofar as they are inconsistent with the provisions of Part 1.5 of Division 2 of the said Revenue and Taxation Code, all of the provisions of Part 1 of Division 2 of said code, as amended and in force and effect on October 1, 1956, applicable to sales taxes are adopted and made a part of this section chapter as though fully set forth herein. ~~{Prior-code-Section-2606(b)(1)-}~~

4.20.060 Sales tax -- State code -- References to state substituted.

Wherever, and to the extent that in Part 1 of Division 2 of the said Revenue and Taxation Code, the state of California is named or referred to as the taxing agency, the city of El Cerrito shall be substituted therefor. Nothing in this subdivision shall be deemed to require the substitution of the name of the city for the word "State" when that word is used as part of the title of the State Controller, the State Treasurer, the State Board of Equalization, or the name of the State Treasury, or of the Constitution of the State of California; nor shall the name of the city be substituted for that of the state in any section when the result of that substitution would require action to be taken by or against the city or any agency thereof, rather than by or against the State Board of Equalization of the state of California, in performing the functions incident to the administration or operation of this chapter; and neither shall the substitution be deemed to have been made in those sections, including, but not necessarily limited to, sections referring to the exterior boundaries of the state of California, where the result of the substitution would be to provide an exemption from this tax with respect to certain gross receipts which would not otherwise be exempt from this tax while those gross receipts remain subject to tax by the state under the provisions of Part 1 of Division 2 of the said Revenue and Taxation Code; nor to impose this tax with respect to certain gross receipts which would not subject to tax by the state under the said provisions of that code; and, in addition, the name of the city shall not be a substituted for that of the state in Sections 6701, 6702 (except in the last sentence thereof), 6711, 6715, 6737, 6797 and 6828 of the said Revenue and Taxation Code as-adopted--~~{Prior code-Section-2606(b)(2)-}~~

4.20.070 Sales tax - Seller's permit.

If a seller's permit has been issued to a retailer under Section 6067 of the Revenue and Taxation Code, an additional seller's permit shall not be required by reason of this section. ~~{Ord--323-N-S--Section-17-1973--Prior-code-Section-2606(b)(3)-}~~

~~4-20-080--Sales-tax---Exclusions-~~

~~There-shall-be-excluded-from-the-gross-receipts-by-which-the~~

tax is measured:

A.--The amount of any sales or use tax imposed by the state of California upon a retailer or consumer;

B.--The gross receipts from the sale of tangible personal property to operators of aircraft to be used or consumed principally outside the city in which the sale is made and directly and exclusively in the use of such aircraft as common carriers of persons or property under the authority of the laws of this state, the United States, or any foreign government.

(Ord.-83-15-Section-1, 1983; prior code Section-2606(b)(4).)

#### 4.20.090--Sales tax--Exclusions.

There shall be excluded from the gross receipts by which the tax is measured:

A.--The amount of any sales or use tax imposed by the state of California upon a retailer or consumer;

B.--The gross receipts from the sale of tangible personal property to operators of waterborne vessels to be used or consumed principally outside the city in which the sale is made and directly and exclusively in the carriage of persons or property in such vessels for commercial purposes;

C.--The gross receipts from the sale of tangible personal property to operators of aircraft to be used or consumed principally outside the city in which the sale is made and directly and exclusively in the use of such aircraft as common carriers of persons or property under the authority of the laws of this state, the United States, or any foreign government.

(Ord.-83-15-Section-3, 1983; Ord.-323-N.S.-Section-2, 1973; prior code Section-2606(b)(4-5).)

#### 4.20.100 Use tax - Imposition.

An excise tax is imposed on the storage, use or other consumption in the city of tangible personal property purchased from any retailer on or after the operative date of this chapter, for storage, use or other consumption in the city at the rate of nine hundred and seventy-five thousandths of one percent of the sales price of the property. The sales price shall include delivery charges when such charges are subject to sales or use tax regardless of the place to which delivery is made. (Prior code Section-2607(a).)

4.20.110 Use tax - State code provisions adopted.

Except as provided in this chapter, ~~and except-the-exceptions~~ insofar as they are inconsistent with the provisions of Part 1.5 of Division 2 of the Revenue and Taxation Code, all of the provisions of Part 1 of Division 2 of said code, as amended and in force and effect on October 1, 1956. ~~as-amended-and-in-force and-effect-on-October-1-1956,~~ applicable to use taxes are adopted and made a part of this section chapter as though fully set forth herein. ~~{Prior-code-Section-2607(b)(1)-}~~

4.20.120 Use tax - State code - References to state substituted.

Wherever, and to the extent that in Part 1 of Division 2 of the said Revenue and Taxation Code, the state of California is named or referred to as the taxing agency, ~~the name-of-this-city of El Cerrito~~ shall be substituted therefor. Nothing in this subdivision shall be deemed to require the substitution of the name of ~~this~~ the city for the word "State" when that word is used as part of the title of the State Controller, the State Treasurer, the State Board of Control, the State Board of Equalization, or the name of the State Treasury, or of the Constitution of the State of California; nor shall the name of the city be substituted for that of the state in any section when the result of that substitution would require action to be taken by or against the city or any agency thereof rather than by or against said ~~the-State~~ Board of Equalization, in performing the functions incident to the administration of or operation of this chapter; and neither shall the substitution be deemed to have been made in those sections, including but not necessarily limited to, sections referring to the exterior boundaries of the state of California, where the result of the substitution would be to provide an exemption from this tax with respect to certain storage, use or other consumption of tangible personal property which would not otherwise be exempt from this tax while such storage, use or other consumption remains subject to tax by the state under the provisions of Part 1 of Division 2 of the Revenue and Taxation Code, or to impose this tax with respect to certain storage, use of other consumption of tangible personal property which would not be subject to tax by the state under the provisions of that code; and in addition, the name of the city shall not be substituted for that of the state in Sections 6701, 6702 (except in the last sentence thereof), 6711, 6715, 6737, 6797 and 6828 of the Revenue and Taxation Code as adopted, and the name of the city shall not be substituted for the word "state" in the phrase "retailer engaged in business in this state" in Section 6203 nor in the definition of that phrase in Section 6203. ~~{Prior-code-Section-2607(b)(2)-}~~

~~4.20.130--Use-tax---Exemptions-~~

~~There-shall-be-exempt-from-the-tax-due-under-this-section:~~

~~A---The-amount-of-any-sales-or-use-tax-imposed-by-the-state-of California-upon-a-retailer-or-consumer-~~

B.---The storage, use, or other consumption of tangible personal property, the gross receipts from the sale of which has been subject to sales tax under the sales and use tax ordinance enacted in accordance with Part 1.5 or Division 2 of the Revenue and Taxation Code by any city and county, county, or city in this state.

C.---In addition to the exemptions provided in Sections 6966 and 6966.1 of the Revenue and Taxation Code, the storage, use, or other consumption of tangible personal property purchased by operators of aircraft and used or consumed by such operators directly and exclusively in the use of such aircraft as common carriers of persons or property for hire or compensation under the certificate of public convenience and necessity issued pursuant to the laws of this state, the United States, or any foreign government.

(Ord. 83-15-Section 2, 1983; Prior code Section 2607(b)(3).)

#### 4.20.148--Use Tax--Exemptions.

There shall be exempt from the tax due under this section:

A.---The amount of any sales or use tax imposed by the state of California upon a retailer or consumer.

B.---The storage, use, or other consumption of tangible personal property, the gross receipts from the sale of which has been subject to sales tax under a sales and use tax ordinance enacted in accordance with Part 1.5 of Division 2 of the Revenue and Taxation Code by any city and county, county, or city in this state.

C.---The storage, use, or other consumption of tangible personal property purchased by operators of waterborne vessels and used or consumed by such operators directly and exclusively in the carriage of persons or property in such vessels for commercial purposes.

D.---In addition to the exemptions provided in Sections 6966 and 6966.1 of the Revenue and Taxation Code, the storage, use, or other consumption of tangible personal property purchased by operators of aircraft and used or consumed by such operators directly and exclusively in the use of such aircraft as common carriers of persons or property for hire or compensation under a certificate of public convenience and necessity issued pursuant to the laws of this state, the United States, or any foreign government.

(Ord. 83-15-Section 4, 1983; Ord. 323-N.S.-Section 3, 1973; prior code Section 2607(b)(3.5).)

#### 4.20.150 State code amendments adopted.

All amendments of the Revenue and Taxation Code of the state

of California enacted subsequent to the effective date of the ordinance codified in this chapter, which relate to the Sales and Use Tax and which are not inconsistent with Part 1.5 of Division 2 of the chapter Revenue and Taxation Code, shall automatically become a part of this chapter. (Prior code Section 2607.1.)

**4-20-160--Application-of-provisions-relating-to-exclusions-and exemptions.**

**A.--Sections-4-20-080-and-4-20-130-of-this-chapter-shall-be operative-January-17-1984.**

**B.--Sections-4-20-090-and-4-20-140-of-this-chapter-shall-be operative-on-the-operative-date-of-any-act-of-the-Legislature of-the-state-of-California-which-amends-or-repeals-and reenacts-Section-7202-of-the-Revenue-and-Taxation-Code-to provide-an-exemption-from-city-sales-and-use-taxes-for operators-of-waterborne-vessels-in-the-same,-or-substantially the-same,-language-as-that-existing-in-subdivisions-(i)(7) and-(i)(8)-of-Section-7202-of-the-Revenue-and-Taxation-Code as-these-subdivisions-read-on-October-17-1983--(Ord.-83-15 Section-5,-1983--Ord.-323-N.S.-Section-4,-1973--prior-code Section-2607.1a.)**

**4-20-170--Enjoining-collection-forbidden.**

**No-injunction-or-writ-of-mandate-or-other-legal-or-equitable process-shall-issue-in-any-suit,-action-or-proceeding-in-any court-against-the-state-of-this-city,-or-against-any-officer-of the-state-or-this-city,-to-prevent-or-enjoin-the-collection-under this-chapter,-or-Part-1.5-of-Division-2-of-the-Revenue-and Taxation-Code,-of-any-tax-or-any-amount-of-tax-required-to-be collected.--(Prior-code-Section-2607.2.)**

**4-20-180--Existing-sales-and-use-tax-ordinances-suspended.**

**At-the-time-this-chapter-goes-into-operation,-the-provisions of-prior-code-Sections-2690-through-2694.3-of-the-El-Cerrito ordinance-code-shall-be-suspended-and-shall-not-again-be-of-any force-or-effect-until-and-unless-for-any-reason-the-State-Board of-Equalization-ceases-to-perform-the-functions-incident-to-the administration-and-operation-of-the-sales-and-use-tax-imposed; provided,-however,-that-if-for-any-reason-it-is-determined-that the-city-is-without-power-to-adopt-this-chapter,-or-that-the State-Board-of-Equalization-is-without-power-to-perform-the functions-incident-to-the-administration-and-operation-of-the taxes-imposed-by-this-chapter,-the-provisions-of-prior-code Sections-2690-through-2694.3-of-the-El-Cerrito-ordinance-code shall-not-be-deemed-to-have-been-suspended,-but-shall-be-deemed to-have-been-in-full-force-and-effect-at-the-time-at-the-rate-of one-percent-continuously-from-and-after-October-17-1956.--Upon the-ceasing-of-the-State-Board-of-Equalization-to-perform-the functions-incident-to-the-administration-and-operation-of-the taxes-imposed-by-this-chapter,-this-chapter-shall-again-be-in full-force-and-effect-at-the-rate-of-one-percent.--Nothing-in-the**

~~chapter shall be construed as relieving any person of the obligation to pay to the city any sales or use tax accrued and owing by reason of the provisions of prior code Sections 2690 through 2694.3 of the El Cerrito ordinance code in force and effect prior to and including October 1, 1956. (Prior code Section 2607.3.)~~

CHAPTER 4.24  
REAL PROPERTY TRANSFER TAX<sup>5</sup>

SECTIONS:

- 4.24.010 Imposition - Rate
- 4.24.020 Payment.
- 4.24.030 Exemption - Instrument to secure debt.
- 4.24.040 Exemption - United States, states and District of Columbia.
- 4.24.050 Exemption - Plan of reorganization or adjustment.
- ~~4.24.060 Exemption - Securities and Exchange Commission orders.~~
- ~~4.24.070 Exemption - Transfer of interest in partnership.~~
- 4.24.080 Administration.
- 4.24.090 Claims for refund.
- ~~4.24.100 Operative date.~~

4.24.010 Imposition - Rate.

There is imposed on each deed, instrument or writing by which any lands, tenements, or other realty sold within the city shall be granted, assigned, transferred or otherwise conveyed to, or vested in, the purchaser or purchasers, or any other person or persons, by his or their direction, when the consideration or value of the interest or property conveyed (exclusive of the value of any lien or encumbrances remaining thereon at the time of sale exceeds one hundred dollars, a tax at the maximum rate of twenty-seven and one-half cents for each five hundred dollars or fractional part thereof allowable by state law as provided in Section 11900 et seq. of the Revenue and Taxation Code of the state of California. ~~(Prior code Section 2608.)~~

4.24.020 Payment.

Any tax imposed pursuant to Section 4.24.010 shall be paid by any person who makes, signs, or issues any document or instrument subject to the tax, or for whose use or benefit the same is made, signed or issued. ~~(Prior code Section 2608.1.)~~

4.24.030 Exemption - Instrument to secure debt.

Any tax imposed pursuant to this chapter shall not apply to any instrument in writing given to secure a debt. ~~(Prior code Section 2608.1.)~~

4.24.040 Exemption - United States, states and District of Columbia.

The United States or any agency or instrumentality thereof, any state or territory, or political subdivision thereof, or the District of Columbia, shall not be liable for any tax imposed pursuant to this chapter with respect to any deed, instrument, or writing to which it is a party, but the tax may be collected by assessment from any other party liable therefor.  
(Prior-code-Section-2608-3-)

4.24.050 Exemption - Plan of reorganization or adjustment.

Any tax imposed pursuant to this chapter shall not apply to the making, delivering or filing of conveyances to make effective any plan of reorganization or adjustment:

A. Confirmed under the Federal Bankruptcy Act, as amended;

B. --Approved-in-an-equity-receivership-proceeding-in-a-court involving-a-railroad-corporation,--as-defined-in-subdivision (m)-of-Section-205-of-Title-11-of-the-United-States-Code,--as amended;

C. --Approved-in-an-equity-receivership-proceeding-in-a-court involving-a-corporation,--as-defined-in-subdivision-(3)-of Section-506-of-Title-11-of-the-United-States-Code,--as amended;--or

B.D. Whereby a mere change in identity, form or place of organization is effected.

Subsections-A-to-D-exclusive,--of-this-section-shall-only apply-if-the-making,--delivery-or-filing-of-instruments-of transfer-or-conveyance-occurs-within-five-years-from-the-date-of such-confirmation,--approval-or-change.--(Prior-code-Section 2608-4-)

4-24-060--Exemption---Securities-and-Exchange-Commission-orders.

Any-tax-imposed-pursuant-to-this-chapter-shall-not-apply-to the-making-or-delivery-or-conveyances-to-make-effective-any-order of-the-Securities-and-Exchange-Commission-as-defined-in subdivision-(a)-of-Section-1083-of-the-Internal-Revenue-Code-of 1954,--but-only-if:

A. --The-order-of-the-Securities-and-Exchange-Commission-is obedience-to-which-such-conveyance-is-made-recites-that-such conveyance-is-necessary-or-appropriate-to-effectuate-the provisions-of-Section-79(k)-of-Title-15-of-the-United-States Code,--relating-to-the-Public-Utility-Holding-Company-Act-of 1935;

B.---Such order specifies the property which is ordered to be conveyed.

E.---Such conveyance is made in obedience to such order.

{Prior code Section 2608.5.}

4.24.070--Exemption---Transfer of Interest in Partnership.

A.---In the case of any realty held by a partnership, no levy shall be imposed pursuant to this chapter by reason of any transfer of an interest in a partnership or otherwise, if:

1.---Such partnership (or another partnership) is considered a continuing partnership within the meaning of Section 708 of the Internal Revenue Code of 1954, and

2.---Such continuing partnership continues to hold the realty concerned.

B.---If there is a termination of any partnership within the meaning of Section 708 of the Internal Revenue Code of 1954, for purposes of this chapter, such partnership shall be treated as having executed an instrument whereby there was conveyed, for fair market value (exclusive of the value of any lien or encumbrance remaining thereon), all realty held by such partnership at the time of such termination.

E.---Not more than one tax shall be imposed pursuant to this chapter by reason of a termination described in subsection B, and any transfer pursuant thereto, with respect to the realty held by such partnership at the time of such termination.

{Prior code Section 2608.6.}

4.24.080 Administration.

The county recorder shall administer this chapter in conformity with the provisions of Part 6.7 of Division 2 Section 11901 et seq. of the Revenue and Taxation Code of the state of California, and the provisions of any county ordinance adopted pursuant thereto. {Prior Code Section 2608.7.}

4.24.090 Claims for refund.

Claims for refund of taxes imposed pursuant to this chapter shall be governed by the provisions of Chapter 5 (commencing with Section 5096) of Part 9 of Division 1 of the Revenue and Taxation Code of the state of California. {Prior Code Section 2608.8.}

4-24-1960--Operative-date-

~~This chapter shall become operative upon the operative date of any ordinance adopted by the county of Contra Costa pursuant to Part 6.7 (commencing with Section 11901) of Division 2, of the Revenue and Taxation Code of the state of California, or upon January 1, 1960, whichever is later. (Prior code Section 2608-9)~~

CHAPTER 4.28  
TRANSIENT OCCUPANCY TAX<sub>6</sub>

SECTIONS:

- 4.28.010 Short title.
- 4.28.020 Definitions.
- 4.28.030 Imposition.
- 4.28.040 Exemptions.
- 4.28.050 Operator - Duties.
- 4.28.060 Registration.
- 4.28.070 Reporting and remitting.
- 4.28.080 Delinquency - Original.
- 4.28.090 Delinquency - Continued.
- 4.28.100 Fraud.
- 4.28.110 Interest.
- 4.28.120 Penalties merged and tax.
- 4.28.130 Failure to collect and report - Determination.
- 4.28.140 Appeal.
- 4.28.150 Records.
- 4.28.160 Refunds.
- 4.28.170 Actions to collect.
- ~~4.28.180 Violation - Penalty.~~
- 4.28.190 Operator - Violation.

4.28.010 Short title.

This chapter shall be known as the Uniform Transient Occupancy Tax chapter of the city. ~~(Prior code Section 6900)~~

4.28.020 Definitions.

Except where the context otherwise requires, the definitions given in this section govern the construction of this chapter:

- A. "Hotel" means any structure, or any portion of any structure, which is occupied or intended or designed for occupancy by transients for rent. "Hotel" shall include without limitation any hotel, inn, tourist home, or house, motel, studio-hotel, bachelor apartment house, dormitory, public or private club, mobile home or housetrailer at a fixed location, or other similar structure or portion thereof used for dwelling, lodging or sleeping purposes.
- B. "Occupancy" means the use or possession or the right to the use or possession of any room or rooms or portion thereof, in

any hotel for dwelling, lodging or sleeping purposes.

- C. "Operator" means the person who is proprietor of the hotel, whether in the capacity of owner, lessee, sublessee, mortgagee in possession, licensee, or any other capacity. Where the operator performs his functions through a managing agent of any type or character other than an employee, the managing agent shall also be deemed an operator for the purposes of this chapter and shall have the same duties and liabilities as his principal. Compliance with the provisions of this chapter by either the principal or the managing agent shall, however, be considered to be compliance by both.
- D. "Person" means any individual, firm, partnership, joint venture, association, social club, fraternal organization, joint stock company, corporation, estate, trust, business trust, receiver, trustee, syndicate, or any other group or combination acting as a unit.
- E. "Rent" means the consideration charged, whether or not received, for the occupancy of space in a hotel ~~valued in money, and~~ regardless of whether such consideration is to be received in money, goods, labor or otherwise, including all receipts, cash, credits and property and services of any kind or nature, without any deduction therefrom whatsoever.
- F. "Transient" means any person who exercises occupancy or is entitled to occupancy by reason of concession, permit, right of access, license or other agreement for a period of thirty consecutive calendar days or less, counting portions of calendar days as full days. Any such person so occupying space in a hotel shall be deemed to be a transient until the period of thirty days has expired unless there is an agreement in writing between the operator and the occupant providing for a longer period of occupancy. ~~In determining whether a person is a transient, uninterrupted periods of time extending both prior and subsequent to the effective date of the ordinance codified in this chapter may be considered.~~

~~{Prior code Section 6901-}~~

#### 4.28.030 Imposition.

For the privilege of occupancy in any hotel, each transient is subject to and shall pay a tax in the amount of five percent of the rent charged by the operator. Said tax constitutes payment to the operator or to the city. The transient shall pay the tax to the operator of the hotel at the time the rent is paid. If the rent is paid in installments, a proportionate share of the tax shall be paid with each installment. The unpaid tax shall be due upon the transient's ceasing to occupy space in the hotel. ~~---If for any reason the tax due is not paid to the operator of the hotel, the license administrator of the city may require that such tax shall be paid directly to him and shall be~~

paid to the city by the operator. The tax is due to the city by the operator whether or not it is paid to the operator by the transient. ~~{Prior-code-Section-6902-}~~

#### 4.28.040 Exemptions.

A.--No tax shall be imposed upon any person as to whom, or any occupancy as to which, it is beyond the power of the city to impose the tax provided in this chapter.

B.--~~Any-federal-or-state-of-California-officer-or-employee-when on-official-business.~~

C.--~~Any-officer-or-employee-of-a-foreign-government-who-is-exempt by-reason-of-express-provision-of-federal-law-or international-treaty.~~

No exemption shall be granted except upon a claim therefor made at the time rent is collected and under penalty of perjury upon a form prescribed by the license administrator. ~~{Prior-code Section-6903-}~~

#### 4.28.050 Operator - Duties.

Each operator shall collect the tax imposed by this chapter to the same extent and at the same time as the rent is collected from every transient. The amount of tax shall be separately stated from the amount of the rent charged, and each transient shall receive a receipt for payment from the operator. No operator of a hotel shall advertise or state in any manner, whether directly or indirectly, that the tax or any part thereof ~~will-be-assumed-or-absorbed-by-the-operator,-or-that-it-will~~ not be added to the rent, or that, if added, any part will be refunded except in the manner provided in this chapter. ~~{Prior code-Section-6904-}~~

#### 4.28.060 Registration.

Within thirty days ~~after-the-effective-date-of-the-ordinance codified-in-this-chapter,-or-within-thirty-days-after~~ commencing business, ~~whichever-is-later,~~ each operator of any hotel renting occupancy to transients shall register said hotel with the license administrator and obtain from him a "Transient Occupancy Registration Certificate" to be at all times posted in a conspicuous place on the premises. Said certificate shall, among other things, state the following:

- A. The name of the operator;
- B. The address of the hotel;
- C. The date upon which the certificate was issued;
- D. And the following: "This Transient Occupancy Registration Certificate signifies that the person named on the face hereof

has fulfilled the requirements of the Uniform Transient Occupancy Tax Ordinance by registering with the License Administrator for the purpose of collecting from transient Occupancy Tax and remitting said tax to the License Administrator. This certificate does not authorize any person to conduct any unlawful business or to conduct any lawful business in an unlawful manner, nor to operate a hotel without strictly complying with all local applicable laws, including but not limited to those requiring a permit from any board, commission, department or office of this City. This certificate does not constitute a permit." ~~{Prior-code Section-6905-}~~

#### 4.28.070 Reporting and remitting.

Each operator shall on or before the last day of the month following the close of each calendar quarter, or at the close of any shorter reporting period which may be established by the ~~license-administrator-El-Cerrito-city council~~, make a return to the license administrator, on forms provided by him, of the total rents charged and received and the amount of tax due - ~~collected~~ for transient occupancies. At the time the return is filed, the full amount of the tax collected due shall be remitted to the license administrator. ~~The-license-administrator-may establish-shorter-reporting-periods-for-any-certificate-holder-if he-deems-it-necessary-in-order-to-insure-collection-of-the-tax and-he-may-require-further-information-in-the-return.~~ Returns and payments are due immediately upon cessation of business for any reason. All taxes collected by operators pursuant to this chapter shall be held in trust for the account of the city until payment thereof is made to the license administrator. ~~{Prior code-Section-6906-}~~

#### 4.28.080 Delinquency - Original.

Any operator who fails to remit any tax imposed by this chapter within the time required shall pay a penalty of fifty dollars plus ten percent of the amount of the tax in addition to the amount of the tax ~~{Prior-code-Section-6907-}~~

#### 4.28.090 Delinquency - Continued.

Any operator who fails to remit any delinquent remittance on or before a period of thirty days following the date on which the remittance first became delinquent shall pay a second delinquency penalty of ten-percent two hundred dollars plus one percent per month, on any part thereof of nonremittance of the amount of the tax in addition to the amount of the tax and the ten-percent penalty first imposed. ~~{Prior-code-Section-6907(b)-}~~

#### 4.28.100 Fraud.

If the license administrator determines that the nonpayment of any remittance due under this chapter is due to fraud, a penalty of five hundred dollars plus twenty-five percent of the amount of the tax shall be added thereto in addition to the

penalties stated in sections 4.28.080 and 4.28.090. ~~{Prior-code Section-6907(e)-}~~

4.28.110 Interest.

In addition to the penalties imposed, any operator who fails to remit any tax imposed by this chapter shall pay interest at the rate of ~~one-half-of~~ one percent per month or fraction thereof on the amount of the tax, exclusive of penalties, from the date on which the remittance first became delinquent until paid. ~~{Prior-code-Section-6907(d)-}~~

4.28.120 Penalties merged with tax.

Every penalty imposed and such interest as accrues under the provisions of this chapter shall become a part of the tax required to be paid. ~~{Prior-code-Section-6907(e)-}~~

4.28.130 Failure to collect and report - Determination.

If any operator shall fail or refuse to collect said tax and to make, within the time provided in this chapter, any report and remittance of said tax or any portion thereof required by this chapter, the license administrator shall proceed in such manner as he may deem best to obtain facts and information on which to base his estimate of the tax due. As soon as the license administrator shall procure such facts and information as he is able to obtain upon which to base the assessment of any tax imposed by this chapter and payable by any operator who has failed or refused to collect the same and to make such report and remittance, he shall proceed to determine and assess against such operator the tax, interest and penalties provided for by this chapter. In case such determination is made, the license administrator shall give a notice of the amount so assessed. ~~by serving-it-personally-or-by-depositing-it-with-the-United-States mail,-postage-prepaid,-addressed-to-the-operator-so-assessed-at his-last-known-place-of-address.~~ Such operator may within ten days after the serving or mailing of such notice make application in writing to the license administrator for a hearing on the amount assessed. If application by the operator for a hearing is not made within the time prescribed, the tax, interest and penalties, if any, determined by the license administrator shall become final and conclusive and immediately due and payable. If such application is made, the license administrator shall give not less than five days' written notice ~~in-the-manner-prescribed herein~~ to the operator to show cause at a time and place fixed in said notice why said amount specified therein should not be fixed for such tax, interest and penalties. At such hearing, the operator may appear and offer evidence why such specified tax, interest and penalties should not be so fixed. After such hearing the license administrator shall determine the proper tax to be remitted and shall thereafter give written notice to the person in the manner prescribed herein of such determination and the amount of such tax, interest and penalties. The amount determined to be due shall be payable after fifteen days unless

an appeal is taken as provided in Section 4.28.140. ~~{Prior-code Section-6908-}~~

#### 4.28.140 Appeal.

Any operator aggrieved by any decision of the license administrator with respect to the amount of such tax, interest and penalties, if any, may appeal to the council by filing a notice of appeal with the city clerk within fifteen days of the serving or mailing of the determination of tax due. The council shall fix a time and place for hearing such appeal, and the city clerk shall give notice. ~~in-writing-to-such-operator-at-his-last-known place-of-address-~~ The findings of the council shall be final and conclusive and shall be served upon the appellant in the manner prescribed above for service of notice of hearing. Any amount found to be due shall be immediately due and payable upon the service of notice. ~~{Prior-code-Section-6909-}~~

#### 4.28.150 Records.

It shall be the duty of every operator liable for the collection and payment to the city of any tax imposed by this chapter to keep and preserve, for a period of three years, all records as may be necessary to determine the amount of such tax as he may have been liable for the collection of and payment to the city, which records the license administrator shall have the right to inspect at all reasonable times. ~~{Prior-code-Section 6910-}~~

#### 4.28.160 Refunds.

~~A--Whenever-t~~The amount of any tax, including interest or penalty, regardless of whether ~~has-been~~ overpaid or paid more than once or has been erroneously or illegally collected or received by the city under this chapter is non-refundable. it may be refunded as provided in subsection B and C of these sections provided a claim in writing therefor, stating under penalty of perjury the specific grounds upon which the claim is founded, is filed with the license administrator within three years of the date of payment. ~~--The claim shall be on forms furnished by the license administrator.~~

~~B--An operator may claim a refund or take as credit against taxes collected and remitted the amount overpaid, paid more than once or erroneously or illegally collected or received when it is established in a manner prescribed by the license administrator that the person from whom the tax has been collected was not a transient, provided, however, that neither a refund nor a credit shall be allowed unless the amount of the tax so collected has either been refunded to the transient or credited to rent subsequently payable by the transient to the operator.~~

~~E.--A transient may obtain a refund of taxes overpaid or paid more than once or erroneously or illegally collected or received by the city by filing a claim in the manner provided in subsection A of this section, but only when the tax was paid by the transient directly to the license administrator, or when the transient, having paid the tax to the operator, establishes to the satisfaction of the license administrator that the transient has been unable to obtain a refund from the operator who collected the tax.~~

~~B.--No refund shall be paid under the provisions of this section unless the claimant establishes his right thereto by written records showing entitlement thereto.~~

~~(Prior code Section 6911.)~~

#### 4.28.170 Actions to collect.

Any tax required to be paid by any transient under the provisions of this chapter shall be deemed a debt owed by the transient to the city. Any such tax collected by an operator which has not been paid to the city shall be deemed a debt owed by the operator to the city. Any person owing money to the city under the provisions of this chapter shall be liable to any action brought in the name of the city for the recovery of such amount. ~~(Prior code Section 6912.)~~

#### ~~4.28.180--Violation---Penalty.~~

~~Any person violating any of the provisions of this chapter shall be guilty of a misdemeanor and shall be punishable therefor by a fine of not more than five hundred twenty thousand dollars or by imprisonment in the city jail for a period of not more than six months or by both such fine and imprisonment.---(Prior code Section 6913.)~~

#### 4.28.190 Operator - Violation.

Any operator or other person who fails or refuses to register as required in this chapter, or to furnish any return required to be made, or who fails or refuses to furnish a supplemental return or other data required by the license administrator, or who renders a false or fraudulent return or claim, is guilty of a misdemeanor ~~and is punishable as in Section 4.28.180.~~ Any person required to make, render, sign or verify any report or claim who makes any false or fraudulent report or claim with intent to defeat or evade the determination of any amount due required by this chapter to be made, is also guilty of a misdemeanor ~~and is punishable as in Section 4.28.180.---(Prior code Section 6913 (part).)~~

CHAPTER 4.32  
BUSINESS LICENSE TAX<sup>7</sup>

SECTIONS:

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4.32.060	Evidence of doing business.
4.32.070	Constitutional apportionment.
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4.32.370	Coin-operated vending and amusement and service machines - Distributors.
4.32.375	<u>Temporary sales.</u>

- 4.32.380 Coin-operated vending, amusement service, or mechanically or electrically operated games of skill.
- 4.32.381 Rate adjustment.
- 4.32.390 Rules of procedure.
- 4.32.400 Enforcement.
- 4.32.420 Tax - Deemed a debt.
- 4.32.430 Remedies cumulative.
- 4.32.440 Penalty for violation.
- ~~4.32.450~~ ~~Effect of chapter on past action, unexpired licenses.~~

4.32.010 Definitions.

- A. "Average number of persons employed" daily in the applicant's business during the previous year within the city, as used in this title, chapter shall be determined by ascertaining the total number of hours of service performed by all employees of applicant within the city during the previous year and dividing the total number of hours of service constituting a year's work of one full-time employee according to the custom or laws governing such employment. In computing the average number of persons employed, fractions of numbers shall be excluded; greater than one half shall be rounded up to the next whole number.
- B. "Business" includes professions, trades, and occupations and all and every kind of calling, whether or not carried on for profit.
- C. "Casual businesses" and "Transient businesses" include all those businesses not otherwise mentioned in this chapter regardless of whether such businesses are operated from a fixed place of business in the city.
- ~~B. "City" means the city of El Cerrito, a municipal corporation of the state of California in its present incorporated form or in any later reorganized, consolidated, enlarged, or reincorporated form.~~
- D. "Coin-operated mechanical or electrical games of skill" means a machine which upon insertion of a coin or token(s) operates or may be operated for use as a game, contest or amusement of any description, ~~or which may be used for any such game, contest or amusement, and which contains no automatic payoff device for the return of tokens, money or physical merchandise.~~
- E. "Contractor and subcontractor" means all persons engaged in conducting the business of construction, decorating, fencing, gardening, janitorial, painting, plumbing, maintenance, removal, repair, roofing, tree care, and similar services.

F. "Employee" means all persons engaged in the operation or conduct of any business, whether as a member of the owner's family, agent, manager, or solicitor, and any and all other persons employed or working in said business. For purposes of computing tax based on employees, the average number of employees, as defined in subsection A, will be used.

G. "Fine arts" as used in this chapter means painting, drawing, sculpturing, and music.

~~{Ord--83-3-Section-1,-1983+-Ord--82-4-Section-2,-1982+-Ord--78-19 Section-1,-1978+-Ord--318-N.S--Section-1-(part),-1973+-prior-code Section-6000-}~~

H. "Fixed place of business" means the premises within the city where a business is continuously conducted from day to day and regularly kept open for the purposes of such business. The term "regular place of business" has the same meaning as "fixed place of business."

I. "Gross receipts" as used in this chapter, title includes the total of amounts actually received or receivable from sales and the total of amounts actually received or receivable for the performance of any act or service of whatever nature it may be for, for which a charge is made or credit allowed, ~~whether-of-or~~ in connection with the sale of materials, goods, wares, or merchandise. Included in "gross receipts" shall be receipts, cash, credits, and property of any kind or nature, without any deduction therefrom on account of the cost of the property sold, the cost of material used, labor service costs, interest paid or payable, ~~or~~ losses, or other expenses whatsoever. Excluded from "gross receipts" shall be the following:

1. Cash discounts allowed ~~and-taken~~ on sales;
2. Credit allowed on property accepted as part of the purchase price, and which property may later be sold;
3. Any tax required by law to be included in or added to the purchase price; ~~and-collected-from-the-consumer-or purchaser~~;
4. Such part of the sale price of property returned by purchasers upon rescision of the contract of sale as is refunded either in cash or by credit;
5. Amounts collected for others where the business is acting as an agent or trustee to the extent that such amounts are paid to those for whom collected, provided the agent or trustee has furnished the collector with the names and addresses of the others and the amounts paid to them;

6. Receipts of refundable deposits, except that refundable deposits forfeited and taken into income of the business shall not be excluded.

J. "Home occupation" means ~~any business an occupation conducted entirely within the living area of~~ at a dwelling unit. ~~by persons residing therein, which use is clearly incidental to the use of the dwelling for dwelling purposes and does not change the residential character thereof. This use requires maintenance of a mail address and telephone listing.~~ The License Administrator shall insure that, in addition to the business or mailing address, the home address and telephone listing is maintained as part of the file of this use for business licensing purposes, only, with or without a permit as may be required by the zoning code.

K. "Ice cream vendor" means all persons, both principals and agents, who engage in business by going ~~in or~~ along the streets within the city selling and making immediate delivery of products whose principal nature is ~~ice cream or~~ frozen dairy products, ~~deserts,~~ candy or ~~its~~ the equivalent.

L. "Itinerant vendor" means all persons, both principals and agents, who engage in a temporary and transient business in the city, selling goods, wares, and merchandise, and who for the purpose of carrying on such business, hire, lease, or occupy any room, ~~building,~~ structure or land for the exhibition or sale of such goods, wares, or merchandise, or from which room, ~~building,~~ or structure the sales shall be made or business solicited by means of samples or deliveries from house to house. The persons so engaged shall not be relieved from the provisions of this section chapter by reason of associating temporarily with any local dealer, trader, merchant, or auctioneer, or by conducting such temporary or transient business in connection with or as a part of or in the name of any local dealer, trader, merchant, or auctioneer.

M. "License administrator" means the ~~city finance director or~~ other city officer charged with the administration of this chapter.

N. "Patrol service" means any service or system which purports to furnish or does furnish to members or subscribers for a consideration, or otherwise, any watchman or guard, either uniformed or otherwise, to patrol any district in the city, or to guard or watch any property, or to perform any service usually and customarily performed by the regular patrolmen of the police department.

O. "Peddler" means any hawker, vendor, or other persons who ~~goes~~ from house-to-house-or place to place, ~~or in~~ or along the streets or to any public place within the city selling and ~~making immediate delivery or~~ offering for sale and ~~immediate~~

delivery-of any goods, wares, merchandise, or anything of value in-possession-of-the-peddler to persons other than manufacturers, wholesalers, jobbers, or retailers in such commodities.

- P. "Person" includes all domestic and foreign corporations, associations, syndicates, joint stock corporations, partnerships of every kind, clubs, business, or common law trusts, societies, and individuals transacting and carrying on any business in the city, other than as an employee.
- Q. "Professional office" means an a fixed office which provides advice, designs, information, research, or consultation of a professional nature and/or the transfer of money, legal instruments, insurance policies, and real estate; medical or dental services; the wholesale brokerage of goods; professional libraries; or electronic computing services.
- R. "Retail business" means every business conducted for the purpose of selling or offering to sell any goods, wares, or merchandise other than as a part of a "wholesale business" as defined in subsection W.
- S. "Sale" includes the transfer in any manner or by any means whatsoever of title to property for a consideration and also includes the serving, supplying, or furnishing for a consideration of any property, and A transaction whereby the possession of property is transferred and the seller retains the title as security for the payment of the price shall likewise be deemed a sale. The foregoing definitions shall not be deemed to exclude any transaction which is or which in effect results in a sale within the contemplation of law.
- T. "Solicitor" means every agent, canvasser, or other person who travels from place to place or house to house and solicits or takes orders for or canvasses for or makes demonstrations of any goods, wares, merchandise, or things or articles of value, for-advertising or for services to be performed in the future, or for subscriptions to periodicals, or tickets of admission to entertainments or memberships in any clubs.
- U. "Sworn statement" means an affidavit sworn to before a person authorized to take oaths or a declaration or certification made under penalty of perjury.
- V. "Temporary sales" are the selling at retail, from a temporary place of business in the city, of seasonal decorations. These include, but are not limited to, Christmas trees and pumpkins. Temporary sales licenses shall be limited to the season but in no case have a duration in excess of six weeks.
- X.---"Transient-business"-means-every-business-not-conducted-at-a "fixed-place-of-business"-or-at-a-regular-place-of-business, whether-the-person-conducting-such-transient-business-is-or is-not-a-resident-of-the-city-

W. "Wholesale business" means every business conducted solely for the purpose of selling goods, wares, or merchandise in wholesale volume lots for resale.

4.32.020 Revenue measure.

This chapter is enacted solely to raise revenue for municipal city purposes and is not intended for regulation. ~~{Ord.-318-N.S.-Section-1(part)},-1973:-prior-code-Section-6101:-}~~

4.32.030 Effects on other ordinances.

Persons required to pay a license tax for transacting and carrying on any business under this chapter shall not be relieved from payment of any fee required under any other ordinance of the city and shall remain subject to the regulatory provisions of other ordinances. ~~{Ord.-318-N.S.-Section-1(part)},-1973:-prior-code-Section-6102:-}~~

4.32.040 Imposition - License required.

License taxes in the amounts hereinafter prescribed are imposed upon the businesses, trades, professions, callings, and occupations specified in this chapter. It is unlawful for any person to transact and carry on any business, trade, profession, calling, or occupation in the city, or to provide a service within the city, without first having procured a license from said city so to do and paying the tax hereinafter prescribed, or without complying with any and all applicable provisions of this chapter.

This section shall not be construed to require any person to obtain a license prior to doing business within the city if such requirement conflicts with applicable statutes of the United States or of the state of California. Persons not so required to obtain a such license prior to doing business within the city nevertheless shall be liable for payment of the tax imposed by this chapter, ~~{Ord.-318-N.S.-Section-1(part)},-1973:-prior-code-Section-6103:-}~~

4.32.050 Branch establishments.

A separate license must be obtained for each branch establishment or location of the business transacted and carried on and for each separate type of business at the same location, and each license shall authorize the licensee to transact and carry on only the business licensed thereby at the location or in the manner designated in such license, provided that warehouses and distributing plants used in connection with and incidental to a business licensed under ~~the provisions of~~ this chapter shall not be deemed to be separate places of business or branch establishments. ~~{Ord.-82-4-Section-3,-1982:-}~~

4.32.060 Evidence of doing business.

When any person shall by use of signs, circulars, cards, telephone book, mailings, or newspapers-advertise, other advertisements, hold out, or represent that he is in or conducts business in the city, or when any person holds an active professional or other license, or permit or registration issued by a governmental agency indicating that he is in business in the city, ~~and such person fails to deny by a sworn statement given to the license administrator that he is not conducting a business in the city after being requested to do so by the license administrator,~~ then these facts shall be considered prima-facie conclusive evidence that he is conducting a business in the city. ~~(Ord. 318-N.S.-Section 1(part), 1973; prior code Section 6105)~~

#### 4.32.070 Constitutional apportionment.

None of the license taxes provided for by this chapter shall be so applied as to occasion an undue burden upon interstate commerce or be violative of the equal protection and due process clauses of the constitutions of the United States and the state of California.

In any case where a license tax is believed by a licensee or applicant for a license to place an undue burden upon interstate commerce or be violative of such constitutional clauses, he may apply to the license administrator for an adjustment of the tax. Such application may be made before, at, or within six months after payment of the prescribed license tax. The applicant shall by sworn statement and supporting testimony, show such information as the license administrator may deem necessary in undue burden or violation. The license administrator shall then conduct an investigation and, after having ~~first~~ obtained the approval of the city attorney, shall fix as the license tax for the applicant an amount that is reasonable and nondiscriminatory or, if the license tax has already been paid, shall order a refund of the amount over ~~and above~~ the license tax so fixed. In fixing the license tax to be charged, the license administrator shall have the power to base the license tax ~~based on~~ the number of employees or any other measure which will assure that the license tax assessed shall be uniform with that assessed on businesses of like nature, so long as the amount assessed does not exceed the license tax as prescribed by this chapter. ~~(Ord. 318-N.S.-Section 1(part), 1973; prior code Section 6106)~~

#### 4.32.080 Exemptions.

- A. Charitable Purposes. The provisions of this chapter shall not require the payment of a license tax to conduct, manage, or carry on any business, occupation, or activity from any institution or organization which ~~is conducted, managed, or carried on wholly for the benefit of charitable purposes and from which profit is not derived, either directly or indirectly, by any individual~~ is qualified under IRS regulation Section 501(c)(3) of the United States Internal Revenue Code or any superseding section.

- B. Nonprofit Activities. The provisions of this chapter shall not require the payment of a license tax for the conducting of any entertainment, dance, concert, exhibition, lecture, or other activity by any benevolent, religious, fraternal, educational, military, ~~state, county, or municipal governmental~~ organization or association whenever the receipts of any such ~~entertainment, dance, concert exhibition, lecture, or activity~~ are to be appropriated for the purpose and objects for which such organization or association was formed and from which profit is not derived, either directly or indirectly, by an individual.
- ~~E. -- Disabled or Handicapped Persons. -- The license administrator, without payment to the city of any consideration, may grant to any disabled war veteran or to any indigent person or to any person who by reason of the infirmities of age, loss of limb, or other disabling cause is unable to obtain a livelihood by other means, any license provided by this chapter.~~
- C. Federal and State Exemptions. Nothing in this chapter shall be deemed or construed to apply to any person transacting and carrying on any business exempt by virtue of the constitutions or applicable statutes of the United States or of the state of California from the payment of such taxes as are prescribed in this chapter.

Any person claiming an exemption pursuant to this section shall, upon request of the license administrator, file a sworn statement with the license administrator stating the facts upon which exemption is claimed, and in the absence of ~~such~~ a statement substantiating the claim, such person shall be liable for the payment of the taxes imposed by this chapter.

The license administrator shall, upon a proper showing contained in the sworn statement, issue a license to such person claiming exemption under this section without payment to the city of the license tax.

~~{Ord. 318-N.S.-Section 1(part)}, 1973-Prior code Section 6107.}~~

#### 4.32.090 License - Contents.

Every person required to have a license under the provisions of this chapter shall make application as prescribed in Section 4.32.100 for the same to the license administrator of the city, and upon the payment of the prescribed license tax, the license administrator shall issue to such person a license which shall contain the following information:

- A. The name of the person to whom the license is issued;
- B. The business licensed;

- C. The place where such business is to be transacted and carried on;
- D. The date of the expiration of such license;
- E. Such other information as may be necessary for the enforcement of the provisions of this chapter.

Whenever the tax imposed under the provisions of this chapter is measured by the number of vehicles, devices, machines, or other pieces of equipment used, or whenever the license tax is measured by the gross receipts from the operation of such items, the license administrator shall issue only one license, provided that he may issue for each tax period for which the license tax has been paid one identification sticker, tag, plate, or symbol for each item included in the measure of the tax or used in a business where the tax is measured by the gross receipts from such items. (~~Ord. 318-N.S. Section 1(part), 1973 - Prior code Section 6108.~~)

#### 4.32.100 License - Application.

Upon When a person is making application for the first license to be issued under this chapter or for a newly established business, such person shall furnish to the license administrator a sworn statement upon a form provided by the license administrator, setting forth the following information:

- A. The exact nature or kind of business for which a license is requested;
- B. The place where such business is to be carried on, and if the same is not to be carried on at any permanent place of business, the places of residences of the owners of same;
- C. In the event that application is made for the issuance of a license to a person doing business under a fictitious name, the application shall set forth the names and places of residences of those owning said business;
- D. In the event that the application is made for the issuance of a license to a corporation or a partnership, the application shall set forth the names and places of residences of the officers or partners thereof;
- E. In all cases where the amount of license tax to be paid is measured by the number of employees, the application shall set forth such information as may be therein required and as may be necessary to determine the amount of the license tax to be paid by the applicant:

F. Any further information which the license administrator may require to enable him to issue the type of license applied for.

If the amount of the license tax to be paid by the applicant is measured by the number of employees, he shall estimate the number of employees for the period to be covered by the license to be issued. Such estimate, if accepted by the license administrator as reasonable, shall be used in determining the amount of license tax to be paid by the applicant.

The license administrator shall not issue to any such person another license for the same or any other business until such person shall have furnished to him the sworn statement and paid the license tax as required in this chapter. ~~{Ord--318-N.S. Section-1(part)--1973--Prior-code-Section-6109--}~~

#### 4.32.110 License - Renewal.

~~In-all-cases--~~The applicant for the renewal of a license shall submit to the license administrator for his guidance in ascertaining the amount of the license tax to be paid by the applicant, a sworn statement upon a form to be provided by the license administrator, setting forth such information concerning the applicant's business during the preceding year as may be required by the license administrator to enable him to ascertain the amount of the license tax to be paid by said applicant pursuant to the provisions of this chapter. ~~{Ord--318 N.S.--Section-1(part)--1973--Prior-code-Section-6110--}~~

#### 4.32.120 Statements and records.

No statements shall be conclusive as to the matters set forth therein, nor shall the filing of the same preclude the city from collecting ~~by-appropriate-action-such~~ sum as is actually due and payable under this chapter. Such statement ~~and-each-of-the several-items-therein-contained~~ shall be subject to audit and verification by the license administrator, ~~his-deputies,~~ or authorized employees of the city who are authorized to examine, audit, and inspect such books and records of any licensee or applicant for license as may be necessary in their judgment to verify or ascertain the amount of license fee due. ~~{Ord-318-N.S. Section-1(part)--1973--Prior-code-Section-6111--}~~

#### 4.32.130 Information confidential.

It is unlawful for the license administrator or any person having an administrative duty under the provisions of this chapter to make known in any manner whatever the business affairs, operations, or information obtained by an investigation of records and equipment of any person required to obtain a license, provided that nothing in this section shall be construed to prevent:

A. The disclosure to or the examination of records and equipment by another city official, employee, or agent for collection of taxes for the sole purpose of administering or enforcing any provisions of this chapter; ~~or-collecting-taxes-imposed hereunder;~~

B. The disclosure of the names and addresses of persons to whom licenses have been issued and the general ~~type-or-nature of~~ their business;

C. The disclosure ~~by-way-of~~ in a public meeting or otherwise of such information as may be necessary to the council ~~in-order-~~ to permit it to be fully advised as to the facts when a taxpayer files a claim for refund of license taxes or submits an offer of compromise with regard to a claim asserted against him by the city for license taxes or when acting upon any ~~other~~ related matter;

D. The disclosure of general statistics regarding taxes collected or business done in the city. (~~Ord-318-N.S.-Section 1(part)7-1973-Prior-code-Section-6112-~~)

E. The disclosure of the commission of a crime to an appropriate law enforcement agency.

#### 4.32.140 Failure to file statement.

The license administrator is not required to send a renewal notice or bill to any person subject to the provisions of this chapter, and failure to send notice or bill shall not affect the validity of any license fee due under this chapter.

If any person fails to file any required statement within the time prescribed, or if after demand therefor ~~made-by-the-license administrator~~ he fails to file a corrected statement, or if any person subject to the tax imposed by this chapter fails to apply for a license, the license administrator may determine the amount of license tax due from such persons by means of such information as he may be able to obtain.

If the license administrator is not satisfied with the information supplied in statements or application filed, he may determine the amount of any license tax due by means of any information he may be able to obtain.

If such a determination is made, the license administrator shall give a notice of the amount so assessed, ~~by-serving-it personally-or-by-depositing-it-in-the-United-States-Post-Office at-El-Cerrito, California, postage-prepaid, addressed-to-the person-so-assessed-at-his-last-known-address.~~ Such person may, within fifteen days after the mailing or serving of such notice, make application in writing to the license administrator for a hearing on the amount of the license tax. If such application is made, the license administrator shall cause the matter to be set for hearing within thirty days before the council. ~~The-license~~

administrator shall give at least ten days notice to such person of the time and place of hearing in the manner prescribed above for serving notices of assessment. The council shall consider all evidence produced and shall make findings thereon which shall be final. Notice of such findings shall be served upon the applicant in the manner prescribed above for serving notices of assessment. (Ord. 318 N.S. Section 1(part), 1973: Prior code Section 6113.)

#### 4.32.150 Appeal.

Any person aggrieved by any decision of the license administrator with respect to the issuance or refusal to issue such license may within 15 days after mailing or serving of the notice of decision, appeal to the council by filing a notice of appeal with the city clerk. The council shall, ~~thereupon,~~ fix a time and place for hearing such appeal within thirty days. The city clerk shall give notice to such person of the time and place of hearing. ~~by serving it personally or by depositing it in the United States Post Office at El Cerrito, California, postage prepaid, addressed to such person at his last known address.~~ The council shall have authority to determine all questions raised on such appeal. ~~No such determination shall conflict with any substantive provision of this chapter. (Ord 318 N.S. Section 1(part), 1973: Prior code Section 6114.)~~

#### 4.32.160 License administrator -Additional powers.

In addition to ~~all~~ any other power, ~~conferred upon him,~~ the license administrator shall have the power, for good cause shown, to extend the time for filing any required sworn statement or application for a period not exceeding sixty days and, in such case, to waive any penalty that would otherwise have accrued. ~~(Ord. 318 N.S. Section 1(part), 1973: Prior code Section 6115.)~~

#### 4.32.170 License - Nontransferable.

No license issued pursuant to this chapter shall be transferable, provided that where a license is issued ~~authorizing a person to transact and carry on a business at~~ designating a particular business location place such license may be amended, upon application therefor by the licensee and paying a fee of five dollars ~~have the license amended to authorize the transacting and carrying on of such business under said license at some other~~ payment of a fee as set in the Master Fee Schedule, to designate a new location to which the business is-is-to-be moved.

~~Provided further that~~ Transfer, whether by sale or otherwise, to another person under such circumstances that the real or ultimate ownership after the transfer is substantially similar to the ownership existing before the transfer, shall not be prohibited by this chapter.

For the purpose of this section, stockholders, bondholders,

partnerships, or other persons holding an interest in a corporation or other entity herein defined to be a person are regarded as having the real or ultimate ownership of such corporation or other entity. ~~{Ord.--318-N.S.-Section-1(part), 1973--Prior-code-Section-6116-}~~

#### 4.32.180 License - Duplicate

A duplicate license may be issued by the license administrator to replace any license previously issued ~~under this chapter which has been lost or destroyed upon the licensee filing statement of such fact, and at the time of the filing of such statement, paying to the license administrator a duplicate license fee of five dollars as set in the Master Fee Schedule.~~ ~~{Ord.--318-N.S.-Section-1(part), 1973--Prior-code-Section-6117-}~~

#### 4.32.190 License - Display.

- A. Any licensee ~~transacting-and-carrying-on~~ conducting business at a fixed place of business in the city shall keep the license posted in a conspicuous place upon the premises where such business is ~~carried-on~~ conducted.
- B. Any licensee ~~transacting-and-carrying-on~~ conducting business but not operating at a fixed place of business in the city shall keep the license upon his person at all times while ~~transacting-and-carrying-on~~ conducting the business for which it is issued.

~~{Ord.--318-N.S.-Section-1(part), 1973--prior-code-Section-6118-}~~

#### 4.32.200 Tax - Due when.

Unless otherwise specifically provided, all annual license taxes under the provisions of this chapter shall be due and payable in advance on the first day of July of each year or the date on which a person first conducts business within the city, whichever is applicable. All licenses issued under this chapter shall be effective on a calendar-year basis of July 1st through June 30th or any portion thereof, provided that license taxes for new businesses commenced on and after the first day of October shall be prorated for the balance of the license period as follows:

Date of Commencement of Business	Prorated Tax
Between October 1 and December 30	Three-fourth of annual license tax
Between January 1 and March 31	One-half of annual license tax
Between April 1 and June 30	One-fourth of annual license tax.

~~{Ord-318-N.S-Section-1(part)-1973--Prior-code-Section-6119-}~~

#### 4.32.210 Tax - Delinquency - Installments.

~~For failure to pay a license tax when due, the license administrator shall add a penalty of ten percent of said license on the last day of the first month after the due date, an additional twenty percent after the last day of the second month, and an additional twenty percent after the last day of the third month after the due date, providing that the amount of such penalty to be added shall in no event exceed fifty percent of the amount of the license due.~~

For failure to pay a renewal fee of the license tax when due, the license administrator shall add a penalty of ten percent of said license on the first day of August, an additional penalty of twenty percent on the first day of September, and an additional penalty of twenty percent on the first day of each succeeding month, providing that the amount of the penalties to be added shall in no event exceed one hundred percent of the amount of the license due.

No license shall be issued, nor one which has been suspended or revoked, shall be reinstated or reissued, to any person who, at the time of applying therefor, is indebted to the city for any delinquent license taxes, unless such licensee person, with the consent of the license administrator, enters into a written agreement with the city through the license administrator to pay such delinquent taxes in at least monthly installments or oftener, extending over a period of not to exceed one year.

Such in an agreement so entered into, such person shall must acknowledge the obligation owed to the city by the licensee, and agree provide that in the event of upon failure to make timely payment of any installment, the whole amount unpaid shall become immediately due and payable, and that the his current license shall be revocable by the license administrator upon thirty days' notice, and, ~~in~~ in the event legal action is brought by the city to enforce collection of any amount included in the agreement, such person licensee shall pay all costs of suit incurred by the city or its assignee, including a reasonable attorney's fees. The execution of such an agreement shall not prevent the prior accrual of penalties on unpaid balances at the rate provided in this section, but no penalties shall accrue on account of taxes included in the agreement after the execution of the agreement and the payment of the first installment and during such time as such licensee person shall not be in breach of the agreement.

~~{Ord-318-N.S-Section-1(part)-1973--Prior-code-Section-6120-}~~

#### 4.32.220 Tax - Refunds.

No refund of an overpayment of taxes imposed by this chapter shall be allowed in whole or in part, ~~unless a claim for refund is filed with the license administrator within a period of three~~

years-from-the-last-day-of-the-calendar-month-following-the period-for-which-the-overpayment-was-made,-and-all-such-claims for-refund-of-the-amount-of-the-overpayment-must-be-filed-with the-license-administrator-on-forms-furnished-by-him-and-in-the manner-prescribed-by-him.--Upon-the-filing-of-such-a-claim-and when-he-determines-that-an-overpayment-has-been-made,-the-license administrator-may-refund-the-amount-overpaid.--(Ord. 318 N.S. Section 1(part), 1973: Prior code Section 6121.)

#### 4.32.230 Fixed place of business.

Every person engaged in a fixed place of business in the city in any trade, calling, occupation or other means of livelihood, and not as an employee of another and-not-specifically-licensed-by other-sections-of-this-chapter,-shall pay an annual license tax based-upon-the-average-number-of-employees-employed-in-such-business according-to-the-following-schedule: set in the Master Fee Schedule.

A--Less-than-three-employees-(including-proprietor),-seventy dollar-annually;

B--Less-than-five-employees-(including-proprietor),-eighty-five dollars,-plus-ten-dollars,-for-each-employee-in-excess-of two,-annually;

C--Five-or-more-employees-(including-proprietor),-one-hundred dollars,-plus-ten-dollars-for-each-employee-in-excess-of-two, annually;

The-average-number-of-employees-shall-be-determined-by ascertaining-the-total-number-of-hours-of-service-performed-by all-employees-during-each-year-and-dividing-the-total-by-the year's-work-by-one-full-time-employee,-according-to-the-custom governing-such-employment.  
(Ord.78-19-Section-2,-1978-)

#### 4.32.231 Professional offices.

Every person engaged in-a-fixed-place-of-business in any professional office as-defined-in-this-chapter-and-not-as-an employee-of-another-and-not-specifically-licensed-by-other sections-of-this-chapter-shall pay the an annual license tax based-on-the-average-number-of-employees-employed-in-such business-according-to-the-following-schedule: set in the Master Fee Schedule.

A--Less-than-three-employees-(including-principal),-eighty-five dollars-annually;

B--More-than-two-employees-(including-principal),-one-hundred dollars,-plus-ten-dollars-for-each-employee-in-excess-of-two annually;

C--The-average-number-of-employees-shall-be-determined-as-in-

~~Section 4.32.230.  
(Ord. 78-19-Section 3, 1978.)~~

4.32.240 Contractors and subcontractors.

~~Every person doing contracting or subcontracting work in the city shall pay a license fee as follows: annually, ninety dollars; semiannually, fifty dollars; and quarterly, thirty dollars. (Ord. 78-8-Section 2(part), 1978.)~~

~~Every person doing contracting or subcontracting work in the city shall pay a the license tax fee as established by set in the Master Fee Schedule. adopted by the City Council each year.~~

4.32.245 Home Occupations.

~~Every person engaged in business in home occupation as defined in this chapter and not specifically licensed by other sections of this chapter shall pay an annual license tax of fifty dollars. (Ord. 78-19-Section 4, 1978.)~~

Every person engaged in business in a home occupation as defined in this chapter shall pay the annual license tax set in the Master Fee Schedule.

4.32.246 Casual businesses

Any person conducting a casual business in the city shall pay the license tax set in the Master Fee Schedule.

4.32.250 Delivery vehicles.

~~Every person not having a fixed place of business within the city, and not herein otherwise licensed or classified, who delivers goods, wares or merchandise of any kind by vehicle, or who provides any service by the use of vehicles in the city, shall pay annually a the license tax set in the Master Fee Schedule tax of forty dollars for and shall permanently affix to the left rear bumper or other place designated by the license administrator of each such vehicle evidence of such payment. (Ord. 78-8-Section 2(part), 1978.)~~

4.32.255 Fine arts Music and art teachers.

Every person engaged in the business of teaching music fine arts in his or her home shall pay the annual license fee set in the Master Fee Schedule. tax of sixteen dollars. (Ord. 78-19-Section 5, 1978.)

4.32.260 Apartment houses, duplexes and single-family rental units.

Every person carrying on the business of operating rental units, whether apartment house, in-law unit, duplex or, in the case of a single-family unit, one which is are rented or

occupied by any person other than the legal owner of the property for at least a two-year period, any portion of a year, regardless of whether any consideration is received therefor, shall pay an the annual license fee of set in the Master Fee Schedule. twenty-five-dollars-per-unit-per-year (adjusted-by-the-provisions contained-in-Section-4-32-381)---Further, A valid certificate of occupancy shall be required for all rental units. For this purpose, a certificate of occupancy granted under Chapter 16.49 shall be valid for a period of two years. Any unit used for living quarters of the owner or manager shall be exempt from the business license tax contained herein. Additionally, ~~for every year in which the municipal services tax levied upon residential rental units under Chapter 4-38 is in operation, the first two rental units per parcel will be exempt from the business license tax contained herein---~~the provisions of this section shall apply automatically to the aforementioned exempted two units upon any cessation, expiration, suspension, or termination of the operation of the municipal services tax of Chapter 4-38 for any reason. ~~In the event that Chapter 4-38 does not continue in operation as provided therein, and sums ordinarily due under its provisions thereby are cancelled, then the above-referenced two unit exemption is repealed retroactively to the date upon which the municipal services tax would cease to be valid or effective. The provision for the aforementioned two unit exemption shall not way alter or waive the requirements of any other section of the municipal code---~~(Ord. 83-8-Section 17-1983; Ord. 78-8-Section 2(part); 1978.)

#### 4.32.270 Hotels and Motels.

Every person carrying on the business of operating a hotel, motel, auto court or cabin court shall pay an the annual license fee of one hundred dollars and, in addition, shall pay four dollars per year for each rental unit, shall pay an the annual license fee set in based upon the Master Fee Schedule; adopted by the City Council each year, providing, however, that any rental unit used for the living quarters of the owner or manager shall be exempt from the provisions of this section chapter. (Ord. 78-8-Section 2(part); 1978.)

#### 4.32.280 Trailer courts.

Every person, firm or corporation conducting the business of operating or managing auto trailer camps or courts shall pay an annual license tax of one hundred dollars and, shall pay an the annual license fee set in tax based upon the Master Fee Schedule. in addition, the sum per month per occupied trailer space as indicated in the fee schedule will be remitted. in addition, shall pay the sum of four dollars per month per occupied trailer space. Monthly payments shall be based on the average trailer occupancy for any given month, providing, however, that any rental unit used for the living quarters of the owner or manager shall be exempt from the provisions of this section. (Ord. 78-8-Section 2(part); 1978.)

4.32.290 Restaurants and nightclubs.

Every person ~~conducting~~ operating a restaurant where the sale of alcoholic beverages is prohibited shall pay the annual-a-license fee-in-accordance-with-Section-4-32-290; set in the Master Fee Schedule.

Every person ~~conducting~~-operating a restaurant, nightclub or tavern where the sale of on-sale general alcoholic beverages is permitted shall pay an the annual-license fee set in the Master Fee Schedule.of-two-hundred-dollars.--(Ord.--78-8-Section-2 (Part),--1978.)

4.32.300 Public amusement.

Every person ~~conducting,--managing,--or-carrying-on-in-the-city~~ the-business-of providing a type of public amusement shall pay a the license fee tax-as-specified set in this-section; the Master Fee Schedule. Public amusements include, but are not limited to, amusement rides, shows, carnivals, circuses, billiards, bagatelle, bowling lanes, pool tables, bingo, motion picture theaters, plays, poker, card games and public dances.

- A.--Amusement-rides-and-shows,--except-where-carnival-or-circus license-is-obtained;--forty-dollars-for-the-first-day-and twenty-dollars-for-each-succeeding-day;--
- B.--Billiards,--bagatelle,--pool-tables-(per-table);--twenty-dollars per-year,--plus-other-applicable-rates;--
- C.--Bowling-lanes;--one-hundred-six-dollars-for-the-first-lane-and ten-dollars-and-sixty-cents-for-each-additional-lane;--
- D.--Carnival-and-Circus;--
- 1.---Circuses-seating-four-thousand-or-less-than-four thousand;--three-hundred-dollars-for-the-first-day-and two-hundred-dollars-per-day-thereafter;--
- 2.---Circuses-seating-more-than-four-thousand-and-carnivals;-- six-hundred-dollars-the-first-day-and-four-hundred dollars-per-day-thereafter;--
- 3.---All-circuses-and-carnivals-shall-also-pay-the-cost-of extra,--necessary-city-police-and-fire-services,--as estimated-by-the-police-chief-and-the-fire-chief, required-for-the-protection-of-said-circus-or-carnival;--
- E.--Motion-picture-theater-and-plays-produced-for-profit;--A motion-picture-theater-or-hall;--where-moving-or-motion pictures-are-exhibited-or-plays-performed-and-an-admission-is charged,--collected-or-received;--One-hundred-sixty-dollars per-year;--semiannually-eighty-dollars;--and-quarterly-forty dollars;--

F.---Public-dance:---Every-person, other-than-nonprofit organizations, conducting the business of a public-dance-for profit:---Thirty-dollars-per-day-or-one-hundred-dollars-per quarter.

G.---Amusement-not-otherwise-defined:

1.---Educational:---Thirty-dollars-per-day-or-one-hundred dollars-per-quarter.-----

2.---Noneducational:---One-thousand-dollars-per-day--

4.32.310 Distribution and circulation of advertising matter.

Every person engaged-in-the-business-of who distributes advertising matter as defined in Section 6.20.010, shall pay a the quarterly license fee of one-hundred-dollars-per-quarter, less-business-license-fees-already-paid-based-on set in the Master Fee Schedule. (Ord.-78-8-Section-2(part), 1978.)

4.32.320 Amplification vehicles.

Every person engaged in the-business-of advertising by means of any vehicle containing amplifiers, phonographs, loudspeakers, microphones, or other devices for public address used for advertising on public streets in the city shall pay the following license fees One-thousand-dollars-per-day-for-each-such-vehicle, payable-in-advance, less-business-license-fees-already-paid, with a-minimum-fee-of-five-hundred-dollars-per-day--A-fee-based-on set in the Master Fee Schedule. (Ord.-78-8-Section-2(part), 1978.)

4.32.330 Taxicabs.

Every person engaged-in-the-business-of who operates a vehicle for hire or taxicabs shall pay a the annual license fees of sixty dollars-per-vehicle-per-year, payable-in-advance, for-up-to-four vehicles.--Vehicles-in-excess-of-four-shall-not-be-subject-to additional-tax.--The-sixty-dollar-per-vehicle-tax-shall-be adjusted-pursuant-to-Section-4.32.381-of-the-El-Cerrito-Municipal Code--based-on-the-set in the Master Fee Schedule. payable-in advance--(Ord.-81-8-Section-1, 1981; Ord.-78-8-Section-2(part), 1978.)

4.32.340 Auctioneer.

Every person conducting-the-business-of-auctioneer-or who conducts any auction within the city shall pay a the license fee set of fifty-dollars-per-day-or-four-hundred-dollars-annually, based-on-in the Master Fee Schedule.

4.32.345 Vehicle parking lot.

Every person who operates a public, vehicle parking lot, for pay, whether or not otherwise licensed or classified herein,

shall pay the annual license fee set in the Master Fee Schedule. The fee is subject to annual revision under section 4.32.381, and is fifteen dollars per one hundred square feet available for parking or moving vehicles in 1987-1988.

4.32.350 Pawnbroker and check casher.

Every person conducting the business of pawnbroker, which means the business of loaning money either for himself or any other person upon any personal property, personal security, or purchasing personal property and agreeing to resell, agreed-upon, or cashes checks for a fee, shall pay the an annual license fee ~~of two-hundred-dollars--Ord--78-8-Section-2-(part)--1978-~~ set in the Master Fee Schedule.

4.32.355 Patrol services.

Every person operating a patrol service shall pay the license fee set in the Master Fee Schedule.

4.32.360 Peddlers and solicitors.

Every person engaged in the business of peddling or soliciting shall pay the license fee set in ~~of one-hundred dollars-per-quarter--the~~ Master Fee Schedule ~~(Ord--78-8-Section 2(part)--1978-)~~

4.32.365 Ice cream vendors.

Every person operating or doing business as an ice cream vendor in the city shall pay a the license fee as follows: ~~Annually, one-hundred-fifty-dollars, or quarterly, fifty-dollars. This fee shall be effective for fiscal year 1982-83 as if having been modified by the rate adjustment contained in Section 4.32.381 and shall continue to be modified by the rate adjustment--(Ord--83-3-Section-2,--1983-)~~ set in the Master Fee Schedule.

4.32.370 Coin operated vending and amusement and service machines - Distributors.

Every person who ~~is-carrying-on-the-business-of~~ rentings, leasinges, lendinges or otherwise distributinges or supplyinges coin-operated machines while retaining title thereto, shall pay an the annual license fee based on the annual gross receipts attributable to business conducted in the city as follows set in the Master Fee Schedule.

Gross-Receipts-----	Fee
\$---0---\$-1,000-----	\$20
\$1,001---\$-5,000-----	\$30
\$5,001---\$15,000-----	\$60
Over-\$15000-----	\$-4-per-\$1,000-

{Ord.-78-8-Section-2(part),-1978-}

4.32.375 Temporary sales.

Every person conducting temporary sales shall pay the license fee set in the Master Fee Schedule.

4.32.380 Coin-operated vending, amusement service, or mechanically or electrically operated games of skill.

A. ~~Every person who is carrying on the business of~~ offerings for public use coin-operated vending, amusement, service, or mechanically or electrically operated games of skill shall pay an annual license fee, based upon the gross receipts attributable to each machine, as follows set in the Master Fee Schedule:

Gross-Receipts-----	Fee
\$----1-to-\$-1,000-----	\$20
\$1,001-to-\$-5,000-----	\$30
\$5,001-to-\$15,000-----	\$60
Over-\$15000-----	\$-4-per-\$1,000 gross-receipts

B. Every person required to make a payment under A above, shall make a Ppayment of sixty-dollars per machine of the highest fee specified in the Master Fee Schedule for a the fiscal year beginning on July 1st shall-become-due-on-August-31st, which payment shall be applied as a credit toward the fee due based upon gross receipts for the period July 1st to June 30th. Refunds or payments due based upon gross receipts, with credit for the ~~sixty-dollar~~ advance payment, shall be calculated and submitted on forms supplied by the business license administrator at the end of the fiscal year.

{Ord--82-4-Section-4,-1982}

4.32.381 Rate Adjustment.

All business license taxes or fees payable under this chapter for ensuing years after 1977-78, beginning with the fiscal year which starts July 1, 1979, with the exception of the rates in Sections 4.32.370 and 4.32.380 (gross receipts taxes), shall be adjusted upward or downward ~~six-percent-for-each-cumulative-six~~ based on the percent change from the March 1978 figure of 191.0 in the San Francisco Bay Area Consumer Price Index to the Revised Consumer Price Index for Urban Wage Earners and Clerical Workers for the San Francisco - Oakland Bay Area as published by the Department of Labor for the most recent published month of February prior to the fiscal year in which the rate adjustment is applicable. The business license administrator shall compute such changes each year and submit them to the city council which may incorporate same into the Master Fee Schedule. {Ord.-80-9 Section-17,-1980+-Ord.-80-8-Section-17,-1980+-Ord.-78-8-Section

2(part), 1978)

4.32.390 Rules of procedure.

The license administrator shall make rules of practice and procedure not inconsistent with the provisions of this chapter as ~~may-be-necessary-or-desirable-to~~ aid in the administration of the provisions of this chapter. ~~{Ord.-318-N.S.-Section-1(part)},-1973:-prior-code-Section-6138-}~~

4.32.400 Enforcement.

- A. Enforcement shall be the duty of the license administrator, and he is directed to enforce ~~each-and~~ all of the provisions of this chapter and the chief of police shall render ~~such~~ assistance in the enforcement of this chapter as may, ~~from time-to-time,~~ be required by the license administrator or the council.
- B. The license administrator, in the exercise of the duties imposed upon him under this chapter and acting through his deputies or duly authorized assistant, may examine or cause to be examined all places of business in the city to ascertain whether the provisions of this chapter have been complied with.
- C. The license administrator and each ~~and-all~~ of his assistants and any police officer shall have the ~~power-and-authority~~ (upon obtaining an inspection warrant therefor) to enter, free of charge and at any reasonable time, any place of business required to be licensed in this chapter and demand an exhibition of its license. Any person having such license theretofore issued, in his possession or under his control, who wilfully fails to exhibit the same on demand shall be guilty of a misdemeanor and ~~subject-to-the-penalties-provided-for-by-the-provisions-in-this-chapter.~~ It shall be the duty of the license administrator and each of his assistants to cause a complaint to be filed against any ~~and-all~~ persons found to be violating any of said the provisions of this chapter.

~~{Ord.-318-N.S.-Section-1(part)},-1973:-prior-code-Section-1639-}~~

4.32.420--Tax-Deemed-a-debt.

~~The-amount-of-any-license-tax-and-penalty-imposed-by-the provisions-of-this-chapter-shall-be-deemed-a-debt-to-the-city. An-action-may-be-commenced-in-the-name-of-said-city-in-any-court of-competent-jurisdiction-for-the-amount-of-any-delinquent license-tax-and-penalties.--A-reasonable-attorney's-fee-for prosecuting-such-action-shall-be-awarded-to-the-city.--{Ord.-318 N.S.-Section-1(part)},-1973:-prior-code-Section-6141-}~~

4.32.430 Remedies cumulative.

All remedies prescribed under this chapter shall be cumulative, and the use of one or more remedies by the city shall not bar the use of any other remedy for the purpose of enforcing the provisions of this chapter. ~~{Ord.-318-N.S.-Section-1(part)}, 1973-prior-code-Section-6142-}~~

4.32.440 Penalty for violation.

Any person subject to violating any of the provisions of this chapter shall be strictly liable for compliance. Upon notice of first violation, the license administrator may impose a fine equal to fifty percent (50%) of the applicable license fee. Such fine shall be in addition to other penalties which may be assessed, and said person shall have fifteen days following notice to pay all fees, taxes, fines, and penalties and otherwise achieve full compliance with the provisions of this chapter.

In addition to the fine described above, any person found by the license administrator to be in violation more than fifteen days after notice of first violation, or who is subsequently found in violation, or who knowingly misrepresents to any officer or employee of the city any material fact in procuring the license or permit herein provided shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be punishable by a fine of not more than five hundred dollars or by imprisonment in jail for a period of not more than six months, or both such fine and imprisonment. ~~{Ord.-318-N.S.--Section-1(part)},-1973-prior code-Section-6143-}~~

~~4.32.450--Effect-of-chapter-on-past-action,-unexpired-licenses-~~

~~Neither the adoption of the ordinance codified in this chapter, nor its superseding of any portion of any other ordinance of the city, shall, in any manner, be construed to effect prosecution for violation of any other ordinance committed prior to the effective date of adoption of the ordinance codified in this chapter, nor to be construed to affect the validity of any bond or cash deposit required by any ordinance to be posted, filed, or deposited, and all rights and obligations thereunto appertaining shall continue in full force and effect.~~ ~~{Ord.-318-N.S.-Section-1(part)},-1973-prior-code Section-6144-}~~

CHAPTER 4.36  
CONSTRUCTION TAX

SECTIONS:

436.010 Construction tax.

436.010 Construction tax.

Every person constructing or adding to any commercial or residential structure in the city of El Cerrito shall pay to the city a tax on such construction according to the following rate:

One half of one percent of permit value (0.5%)

Refund of Tax: In the event the building permit for construction covered by this section of the El Cerrito Municipal code is not approved, is cancelled, or is otherwise terminated prior to construction, the tax paid under this section shall be refunded to the applicant. (Ord. 78-7-Section 1, 1978.)

CHAPTER 4.38  
MUNICIPAL SERVICES TAX

SECTIONS:

4.38.010----Authority and purpose for adoption of measure.  
4.38.020----Authorization to levy municipal services tax.  
4.38.030----Determination of amount of tax levied.  
4.38.040----Maximum tax and method of assessment.  
4.38.050----Collection.  
4.38.060----Severability.  
4.38.070----Expiration.  
4.38.080----Exemptions.

4.38.010--Authority and purpose for adoption of measure.

The ordinance codified in this chapter and tax authorized herein is adopted pursuant to the provisions of Article 1 of Chapter 1 of Division 4 of Title 4 of the Government Code (Section 43000 et seq.) for the purpose of providing general municipal revenues to be used for general municipal purposes. (Ord. 83-1-Section 2(part), 1983)

4.38.020--Authorization to levy municipal services tax.

If for any fiscal year commencing on or after July 1, 1983, the city council determines that the cost to maintain municipal services, including maintenance of prudent reserves, would exceed the amount of funds and revenues generated through all other income for the city for said services, and that said services are necessary for the public good, welfare, health, and safety, then it may levy a tax for that fiscal year on each dwelling unit on residential and commercial real property within the city in the manner provided herein. This tax shall be in addition to the annual tax rate allowed by law. (Ord. 83-1-Section 2(part), 1983.)

4.38.030--Determination of amount of tax levied.

Each year, in determining revenues and expenditures of the annual budget, the city council shall determine the total amount of expenditures necessary to maintain municipal services,

including prudent reserves, and deduct therefrom the projected revenue to be gathered from all revenue sources other than this tax. The city council shall be authorized to determine the amount of tax to be levied, depending upon the difference, if any, between the total amount of expenditures and reserves and the total projected revenue. (Ord. 83-1-Section 2(part), 1983.)

#### 4-38-040--Maximum tax and method of assessment.

After determining the amount of tax to be levied under Section 4-38-030, the city council shall, by resolution, levy a tax per dwelling unit within the city, as specified herein, not exempted by a law or pursuant to section 4-38-090 of this chapter. In no case shall the revenues generated by this measure be allowed to exceed the limitation established in California Constitution Article XIII-B Section 4.

The records of the Contra Costa County assessor as of March 1st of each year shall determine the actual use of each parcel for purposes of this municipal services levy. (Ord. 83-1-Section 2(part), 1983.)

#### 4-38-050--Collection.

Any service tax authorized under this chapter shall become a lien upon the property the same as property taxes and shall be collected by the tax collector of the county of Contra Costa, pursuant to chapter 4.16, El Cerrito Municipal Code. The tax shall be included on the annual tax bill sent out by said tax collector. (Ord. 83-1-Section 2(part), 1983.)

#### 4-38-070--Severability.

If any section, subsection, sentence, clause, or phrase of this chapter is for any reason held to be invalid, such decision shall not effect the validity of the remaining portions of this chapter. The city council hereby declares that it would have adopted the ordinance codified in this chapter and each section, subsection, sentence, clause, or phrase thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses or phrases be declared invalid. (Ord. 83-1-Section 2(part), 1983.)

#### 4-38-080--Expiration.

The authorization to levy a tax under this chapter shall expire with the fiscal year 1986-87, ending June 30, 1987, and this chapter shall be of no further force and effect. (Ord. 83-1-Section 2(part), 1983.)

#### 4-38-090--Exemptions.

The city council may, by resolution, create exemptions to the tax measure created by this chapter. (Ord. 83-1-Section 2(part), 1983.)

#### TITLE 4 FOOTNOTES

1. For statutory provisions relating to the purchasing of supplies by cities, see Government Code Section 54201 et seq.
2. For the statutory provisions relating to the sale or destruction of unclaimed or abandoned firearms, see Penal Code Section 12032. For the statutory provisions relating to the disposition of lost or unclaimed property, see Civil Code Section 2080 et seq.
3. For the statutory provisions regarding the city tax system, see Government Code Section 43000 et seq. For the statutory provision requiring the transfer of the functions of tax assessor and collector from the city to the county, see Government Code Section 51501. For the property tax generally, see Revenue and Taxation Code Section 101 et seq.
4. For statutory provisions regarding the Uniform Local Sales and Use Tax Act, see Revenue and Taxation Code Section 7200 et seq. For statutory provisions authorizing cities to impose sales and use taxes, see Government Code Section 37101.
5. For statutory provisions authorizing cities to impose a documentary stamp tax on the sale of real property within the city limits, see Revenue and Taxation Code Section 11901 et seq.
6. For statutory provisions authorizing cities to impose a tax on transients who occupy room space within the city limits, see Revenue and Taxation Code Sections 7280 and 7281.
7. For the statutory provisions authorizing cities to license businesses for revenue, see Government Code Section 37101.

~~8.--Prior-ordinance-history--ord--82-8-~~

EFFECTIVE DATE: This ordinance shall take effect and be in full force thirty (30) days after the final passage thereof.

\* \* \* \* \*

The foregoing ordinance was introduced at a regular meeting of the City Council of the City of El Cerrito, held on the 1st day of February, 1988.

Adopted and ordered posted at a regular meeting of the City Council of the City of El Cerrito held on the 16th day of February, 1988, by the following called vote:

AYES: COUNCILMEMBERS: Abelson, Bacon, Mank, Siri  
NOES: COUNCILMEMBERS: None  
ABSENT: COUNCILMEMBERS: Howe

IN WITNESS WHEREOF, I have hereunto subscribed my hand and affixed the corporate seal of said city this 16th day of February, 1988.

RONALD D. CREAGH, CITY CLERK

Joanne K. Sidwell  
Joanne K. Sidwell, Deputy City Clerk

APPROVED:

Howard Abelson  
Howard Abelson, Vice-Mayor

I HEREBY CERTIFY that the above and foregoing ordinance was duly passed and adopted by the City Council of the City of El Cerrito, County of Contra Costa, State of California, at a regular meeting thereof, held on the 16th day of February, 1988.

RONALD D. CREAGH, CITY CLERK

Joanne K. Sidwell  
Joanne K. Sidwell, Deputy City Clerk  
of the City of El Cerrito

Monthly Account Report for the Period  
07/01/2024 to 07/31/2024

Jill Du

**CITY OF EL CERRITO**  
City of El Cerrito PARS PAPEBT

**Plan Summary**

Beginning Plan Value as of 07/01/2024	\$1,372,890.04
Change in Plan Value	\$5,689.11
Ending Plan Value as of 07/31/2024	\$1,378,579.15

**Activity Summary by Source**

Source	Balance on 07/01/2024	Contributions	Earnings	Expenses	Distributions	Transfers	Balance on 07/31/2024
PENSION	\$1,372,890.04	\$0.00	\$5,975.13	\$(286.02)	\$0.00	\$0.00	\$1,378,579.15
<b>Totals</b>	<b>\$1,372,890.04</b>	<b>\$0.00</b>	<b>\$5,975.13</b>	<b>\$(286.02)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,378,579.15</b>

**Transactions for the Period**

Source	Date	Description	Amount
PENSION	07/30/2024	INTER-ACCOUNT TRANSFER IN	\$286.02
PENSION	07/30/2024	INTER-ACCOUNT TRANSFER OUT	\$(286.02)
PENSION	07/30/2024	TRUST ADMINISTRATOR FEES	\$(286.02)
PENSION	07/31/2024	ACCOUNT GAINS/(LOSSES)	\$5,975.13

**Investment Selection**

Source	Selected Investment
PENSION	Liquidity Management (US Treasury)

**Investment Objective**

Selected Investment	Description
Liquidity Management (US Treasury)	The primary goal is to provide current income with liquidity and stability of principal through investments in short-term U.S. Treasury obligations.

**Investment Performance**

Source	1-Month	3-Month	1-Year	Annualized Return			Inception Date
				3-Years	5-Years	10-Years	
PENSION	0.44%	1.30%	-	-	-	-	04/10/2024

**Monthly Account Report for the Period  
07/01/2024 to 07/31/2024**

Jill Du

**CITY OF EL CERRITO  
City of El Cerrito PARS PAPEBT**

*Information as provided by US Bank, Trustee for PARS. Investments are NOT insured by the FDIC or by any other Federal Government Agency, are NOT Bank deposits, are NOT guaranteed by the Bank or any Bank affiliate, and MAY lose value, including possible loss of principal. Past performance does not guarantee future results. Account balances are inclusive of Trust Administration, Trustee and Investment Management fees if applicable. Performance returns may not reflect the deduction of applicable fees, which could reduce returns. Annualized Return is the return on an investment over a period other than one year multiplied or divided to give a comparable one-year return. Information is deemed reliable but may be subject to change. The plan's Rate of Return may differ from the rate of return in the above linked document. Reasons for the difference may include the timing of transactions into and out of the plan, the duration of time the plan's funds reside in the sweep account and differences in the methodology used to calculate performance.*

Monthly Account Report for the Period  
08/01/2024 to 08/31/2024

Crystal Reams

**CITY OF EL CERRITO**  
**City of El Cerrito PARS PAPEBT**

**Plan Summary**

Beginning Plan Value as of 08/01/2024	\$1,378,579.15
Change in Plan Value	\$5,635.97
Ending Plan Value as of 08/31/2024	\$1,384,215.12

**Activity Summary by Source**

Source	Balance on 08/01/2024	Contributions	Earnings	Expenses	Distributions	Transfers	Balance on 08/31/2024
PENSION	\$1,378,579.15	\$0.00	\$5,923.17	\$(287.20)	\$0.00	\$0.00	\$1,384,215.12
<b>Totals</b>	<b>\$1,378,579.15</b>	<b>\$0.00</b>	<b>\$5,923.17</b>	<b>\$(287.20)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,384,215.12</b>

**Transactions for the Period**

Source	Date	Description	Amount
PENSION	08/29/2024	INTER-ACCOUNT TRANSFER IN	\$287.20
PENSION	08/29/2024	INTER-ACCOUNT TRANSFER OUT	\$(287.20)
PENSION	08/29/2024	TRUST ADMINISTRATOR FEES	\$(287.20)
PENSION	08/31/2024	ACCOUNT GAINS/(LOSSES)	\$5,923.17

**Investment Selection**

Source	Selected Investment
PENSION	Liquidity Management (US Treasury)

**Investment Objective**

Selected Investment	Description
Liquidity Management (US Treasury)	The primary goal is to provide current income with liquidity and stability of principal through investments in short-term U.S. Treasury obligations.

**Investment Performance**

Source	1-Month	3-Month	1-Year	Annualized Return			Inception Date
				3-Years	5-Years	10-Years	
PENSION	0.43%	1.29%	-	-	-	-	04/10/2024

**Monthly Account Report for the Period  
08/01/2024 to 08/31/2024**

Crystal Reams

**CITY OF EL CERRITO  
City of El Cerrito PARS PAPEBT**

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Monthly Account Report for the Period  
09/01/2024 to 09/30/2024

Crystal Reams

**CITY OF EL CERRITO**  
**City of El Cerrito PARS PAPEBT**

**Plan Summary**

Beginning Plan Value as of 09/01/2024	\$1,384,215.12
Change in Plan Value	\$5,363.28
Ending Plan Value as of 09/30/2024	\$1,389,578.40

**Activity Summary by Source**

Source	Balance on 09/01/2024	Contributions	Earnings	Expenses	Distributions	Transfers	Balance on 09/30/2024
PENSION	\$1,384,215.12	\$0.00	\$5,651.66	\$(288.38)	\$0.00	\$0.00	\$1,389,578.40
<b>Totals</b>	<b>\$1,384,215.12</b>	<b>\$0.00</b>	<b>\$5,651.66</b>	<b>\$(288.38)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,389,578.40</b>

**Transactions for the Period**

Source	Date	Description	Amount
PENSION	09/27/2024	INTER-ACCOUNT TRANSFER IN	\$288.38
PENSION	09/27/2024	INTER-ACCOUNT TRANSFER OUT	\$(288.38)
PENSION	09/27/2024	TRUST ADMINISTRATOR FEES	\$(288.38)
PENSION	09/30/2024	ACCOUNT GAINS/(LOSSES)	\$5,651.66

**Investment Selection**

Source	Selected Investment
PENSION	Liquidity Management (US Treasury)

**Investment Objective**

Selected Investment	Description
Liquidity Management (US Treasury)	The primary goal is to provide current income with liquidity and stability of principal through investments in short-term U.S. Treasury obligations.

**Investment Performance**

Source	1-Month	3-Month	1-Year	Annualized Return			Inception Date
				3-Years	5-Years	10-Years	
PENSION	0.41%	1.29%	-	-	-	-	04/10/2024

**Monthly Account Report for the Period  
09/01/2024 to 09/30/2024**

Crystal Reams

**CITY OF EL CERRITO  
City of El Cerrito PARS PAPEBT**

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Monthly Account Report for the Period  
10/01/2024 to 10/31/2024

Crystal Reams

**CITY OF EL CERRITO**  
**City of El Cerrito PARS PAPEBT**

**Plan Summary**

Beginning Plan Value as of 10/01/2024	\$1,389,578.40
Change in Plan Value	\$5,297.21
Ending Plan Value as of 10/31/2024	\$1,394,875.61

**Activity Summary by Source**

Source	Balance on 10/01/2024	Contributions	Earnings	Expenses	Distributions	Transfers	Balance on 10/31/2024
PENSION	\$1,389,578.40	\$0.00	\$5,586.71	\$(289.50)	\$0.00	\$0.00	\$1,394,875.61
<b>Totals</b>	<b>\$1,389,578.40</b>	<b>\$0.00</b>	<b>\$5,586.71</b>	<b>\$(289.50)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,394,875.61</b>

**Transactions for the Period**

Source	Date	Description	Amount
PENSION	10/30/2024	INTER-ACCOUNT TRANSFER IN	\$289.50
PENSION	10/30/2024	INTER-ACCOUNT TRANSFER OUT	\$(289.50)
PENSION	10/30/2024	TRUST ADMINISTRATOR FEES	\$(289.50)
PENSION	10/31/2024	ACCOUNT GAINS/(LOSSES)	\$5,586.71

**Investment Selection**

Source	Selected Investment
PENSION	Liquidity Management (US Treasury)

**Investment Objective**

Selected Investment	Description
Liquidity Management (US Treasury)	The primary goal is to provide current income with liquidity and stability of principal through investments in short-term U.S. Treasury obligations.

**Investment Performance**

Source	1-Month	3-Month	1-Year	Annualized Return			Inception Date
				3-Years	5-Years	10-Years	
PENSION	0.40%	1.25%	-	-	-	-	04/10/2024

**Monthly Account Report for the Period  
10/01/2024 to 10/31/2024**

Crystal Reams

**CITY OF EL CERRITO  
City of El Cerrito PARS PAPEBT**

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# Journal Edit Listing

Sort By Entry

Department	Number	Journal Type	Sub Ledger	G/L Date	Description	Source	Reference	Reclassification	Journal Type
1050 - Finance Department	2025-00000887	JE	GL	11/30/2024	2024 11 PARS Monthly Earnings				
<i>G/L Date</i>	<i>G/L Account Number</i>	<i>Account Description</i>			<i>Description</i>	<i>Source</i>		<i>Debit Amount</i>	<i>Credit Amount</i>
11/30/2024	103-00-00 44010	Interest Income			2024 11 PARS Monthly Earnings			.00	4,936.40
11/30/2024	103 10051	Investments-CustodialAcct			2024 11 PARS Monthly Earnings			4,936.40	.00
						Number of Entries: 2		<u>\$4,936.40</u>	<u>\$4,936.40</u>

Monthly Account Report for the Period  
11/01/2024 to 11/30/2024

Crystal Reams

**CITY OF EL CERRITO**  
**City of El Cerrito PARS PAPEBT**

**Plan Summary**

Beginning Plan Value as of 11/01/2024	\$1,394,875.61
Change in Plan Value	\$4,936.40
Ending Plan Value as of 11/30/2024	\$1,399,812.01

**Activity Summary by Source**

Source	Balance on 11/01/2024	Contributions	Earnings	Expenses	Distributions	Transfers	Balance on 11/30/2024
PENSION	\$1,394,875.61	\$0.00	\$5,227.00	\$(290.60)	\$0.00	\$0.00	\$1,399,812.01
<b>Totals</b>	<b>\$1,394,875.61</b>	<b>\$0.00</b>	<b>\$5,227.00</b>	<b>\$(290.60)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,399,812.01</b>

**Transactions for the Period**

Source	Date	Description	Amount
PENSION	11/27/2024	INTER-ACCOUNT TRANSFER IN	\$290.60
PENSION	11/27/2024	INTER-ACCOUNT TRANSFER OUT	\$(290.60)
PENSION	11/27/2024	TRUST ADMINISTRATOR FEES	\$(290.60)
PENSION	11/30/2024	ACCOUNT GAINS/(LOSSES)	\$5,227.00

**Investment Selection**

Source	Selected Investment
PENSION	Liquidity Management (US Treasury)

**Investment Objective**

Selected Investment	Description
Liquidity Management (US Treasury)	The primary goal is to provide current income with liquidity and stability of principal through investments in short-term U.S. Treasury obligations.

**Investment Performance**

Source	1-Month	3-Month	1-Year	Annualized Return			Inception Date
				3-Years	5-Years	10-Years	
PENSION	0.37%	1.18%	-	-	-	-	04/10/2024

**Monthly Account Report for the Period  
11/01/2024 to 11/30/2024**

Crystal Reams

**CITY OF EL CERRITO  
City of El Cerrito PARS PAPEBT**

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Monthly Account Report for the Period  
12/01/2024 to 12/31/2024

Crystal Reams

**CITY OF EL CERRITO**  
**City of El Cerrito PARS PAPEBT**

**Plan Summary**

Beginning Plan Value as of 12/01/2024	\$1,399,812.01
Change in Plan Value	\$(13,353.92)
Ending Plan Value as of 12/31/2024	\$1,386,458.09

**Activity Summary by Source**

Source	Balance on 12/01/2024	Contributions	Earnings	Expenses	Distributions	Transfers	Balance on 12/31/2024
PENSION	\$1,399,812.01	\$0.00	\$(13,062.29)	\$(291.63)	\$0.00	\$0.00	\$1,386,458.09
<b>Totals</b>	<b>\$1,399,812.01</b>	<b>\$0.00</b>	<b>\$(13,062.29)</b>	<b>\$(291.63)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,386,458.09</b>

**Transactions for the Period**

Source	Date	Description	Amount
PENSION	12/13/2024	INTER-ACCOUNT TRANSFER IN	\$1,259,830.00
PENSION	12/13/2024	INTER-ACCOUNT TRANSFER OUT	\$(1,259,830.00)
PENSION	12/23/2024	INTER-ACCOUNT TRANSFER IN	\$291.63
PENSION	12/23/2024	INTER-ACCOUNT TRANSFER OUT	\$(291.63)
PENSION	12/31/2024	ACCOUNT GAINS/(LOSSES)	\$2,358.38
PENSION	12/31/2024	ACCOUNT GAINS/(LOSSES)	\$0.28
PENSION	12/31/2024	ACCOUNT GAINS/(LOSSES)	\$(15,420.95)
PENSION	12/31/2024	TRUST ADMINISTRATOR FEES	\$(291.63)

**Investment Selection**

Source	Selected Investment
PENSION	Liquidity Management (US Treasury)

**Investment Objective**

Selected Investment	Description
Liquidity Management (US Treasury)	The primary goal is to provide current income with liquidity and stability of principal through investments in short-term U.S. Treasury obligations.

Monthly Account Report for the Period  
12/01/2024 to 12/31/2024

Crystal Reams

CITY OF EL CERRITO  
City of El Cerrito PARS PAPEBT

**Investment Performance**

Source	1-Month	3-Month	1-Year	Annualized Return			Inception Date
				3-Years	5-Years	10-Years	
PENSION	-0.93%	-0.17%	-	-	-	-	04/10/2024

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Monthly Account Report for the Period  
01/01/2025 to 01/31/2025

Crystal Reams

CITY OF EL CERRITO  
City of El Cerrito PARS PAPEBT

**Plan Summary**

Beginning Plan Value as of 01/01/2025	\$1,386,458.09
Change in Plan Value	\$16,882.28
Ending Plan Value as of 01/31/2025	\$1,403,340.37

**Activity Summary by Source**

Source	Balance on 01/01/2025	Contributions	Earnings	Expenses	Distributions	Transfers	Balance on 01/31/2025
PENSION	\$1,386,458.09	\$0.00	\$17,171.13	\$(288.85)	\$0.00	\$0.00	\$1,403,340.37
<b>Totals</b>	<b>\$1,386,458.09</b>	<b>\$0.00</b>	<b>\$17,171.13</b>	<b>\$(288.85)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,403,340.37</b>

**Transactions for the Period**

Source	Date	Description	Amount
PENSION	01/16/2025	INTER-ACCOUNT TRANSFER IN	\$142,048.76
PENSION	01/16/2025	INTER-ACCOUNT TRANSFER OUT	\$(142,048.76)
PENSION	01/30/2025	INTER-ACCOUNT TRANSFER IN	\$288.57
PENSION	01/30/2025	INTER-ACCOUNT TRANSFER OUT	\$(288.57)
PENSION	01/30/2025	TRUST ADMINISTRATOR FEES	\$(288.85)
PENSION	01/31/2025	ACCOUNT GAINS/(LOSSES)	\$16,907.27
PENSION	01/31/2025	ACCOUNT GAINS/(LOSSES)	\$263.86

**Investment Selection**

Source	Selected Investment
PENSION	Liquidity Management (US Treasury)

**Investment Objective**

Selected Investment	Description
Liquidity Management (US Treasury)	The primary goal is to provide current income with liquidity and stability of principal through investments in short-term U.S. Treasury obligations.

Monthly Account Report for the Period  
01/01/2025 to 01/31/2025

Crystal Reams

CITY OF EL CERRITO  
City of El Cerrito PARS PAPEBT

**Investment Performance**

Source	1-Month	3-Month	1-Year	Annualized Return			Inception Date
				3-Years	5-Years	10-Years	
PENSION	1.24%	0.67%	-	-	-	-	04/10/2024

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Monthly Account Report for the Period  
02/01/2025 to 02/28/2025

Crystal Reams

**CITY OF EL CERRITO**  
City of El Cerrito PARS PAPEBT

**Plan Summary**

Beginning Plan Value as of 02/01/2025	\$1,403,340.37
Change in Plan Value	\$15,990.45
Ending Plan Value as of 02/28/2025	\$1,419,330.82

**Activity Summary by Source**

Source	Balance on 02/01/2025	Contributions	Earnings	Expenses	Distributions	Transfers	Balance on 02/28/2025
PENSION	\$1,403,340.37	\$0.00	\$16,632.39	\$(641.94)	\$0.00	\$0.00	\$1,419,330.82
<b>Totals</b>	<b>\$1,403,340.37</b>	<b>\$0.00</b>	<b>\$16,632.39</b>	<b>\$(641.94)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,419,330.82</b>

**Transactions for the Period**

Source	Date	Description	Amount
PENSION	02/14/2025	INTER-ACCOUNT TRANSFER IN	\$263.86
PENSION	02/14/2025	INTER-ACCOUNT TRANSFER OUT	\$(263.86)
PENSION	02/27/2025	INTER-ACCOUNT TRANSFER IN	\$292.36
PENSION	02/27/2025	INTER-ACCOUNT TRANSFER OUT	\$(292.36)
PENSION	02/27/2025	TRUST ADMINISTRATOR FEES	\$(292.36)
PENSION	02/28/2025	ACCOUNT GAINS/(LOSSES)	\$16,632.09
PENSION	02/28/2025	ACCOUNT GAINS/(LOSSES)	\$0.30
PENSION	02/28/2025	ASSET MGMT FEES	\$(35.83)
PENSION	02/28/2025	ASSET MGMT FEES	\$(313.75)
PENSION	02/28/2025	INTER-ACCOUNT TRANSFER IN	\$35.83
PENSION	02/28/2025	INTER-ACCOUNT TRANSFER OUT	\$(35.83)

**Investment Selection**

Source	Selected Investment
PENSION	Liquidity Management (US Treasury)

**Investment Objective**

Selected Investment	Description
Liquidity Management (US Treasury)	The primary goal is to provide current income with liquidity and stability of principal through investments in short-term U.S. Treasury obligations.

Monthly Account Report for the Period  
02/01/2025 to 02/28/2025

Crystal Reams

**CITY OF EL CERRITO**  
**City of El Cerrito PARS PAPEBT**

**Investment Performance**

Source	1-Month	3-Month	1-Year	Annualized Return			Inception Date
				3-Years	5-Years	10-Years	
PENSION	1.19%	1.49%	-	-	-	-	04/10/2024

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Monthly Account Report for the Period  
03/01/2025 to 03/31/2025

Crystal Reams

**CITY OF EL CERRITO**  
**City of El Cerrito PARS PAPEBT**

**Plan Summary**

Beginning Plan Value as of 03/01/2025	\$1,419,330.82
Change in Plan Value	\$(19,170.21)
Ending Plan Value as of 03/31/2025	\$1,400,160.61

**Activity Summary by Source**

Source	Balance on 03/01/2025	Contributions	Earnings	Expenses	Distributions	Transfers	Balance on 03/31/2025
PENSION	\$1,419,330.82	\$0.00	\$(18,480.73)	\$(689.48)	\$0.00	\$0.00	\$1,400,160.61
<b>Totals</b>	<b>\$1,419,330.82</b>	<b>\$0.00</b>	<b>\$(18,480.73)</b>	<b>\$(689.48)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,400,160.61</b>

**Transactions for the Period**

Source	Date	Description	Amount
PENSION	03/25/2025	INTER-ACCOUNT TRANSFER IN	\$0.30
PENSION	03/25/2025	INTER-ACCOUNT TRANSFER OUT	\$(0.30)
PENSION	03/27/2025	INTER-ACCOUNT TRANSFER IN	\$295.69
PENSION	03/27/2025	INTER-ACCOUNT TRANSFER OUT	\$(295.69)
PENSION	03/28/2025	TRUST ADMINISTRATOR FEES	\$(295.69)
PENSION	03/31/2025	ACCOUNT GAINS/(LOSSES)	\$0.03
PENSION	03/31/2025	ACCOUNT GAINS/(LOSSES)	\$0.00
PENSION	03/31/2025	ACCOUNT GAINS/(LOSSES)	\$(18,480.76)
PENSION	03/31/2025	ASSET MGMT FEES	\$(393.71)
PENSION	03/31/2025	ASSET MGMT FEES	\$(0.08)
PENSION	03/31/2025	INTER-ACCOUNT TRANSFER IN	\$0.08
PENSION	03/31/2025	INTER-ACCOUNT TRANSFER OUT	\$(0.08)

**Investment Selection**

Source	Selected Investment
PENSION	Liquidity Management (US Treasury)

**Investment Objective**

Selected Investment	Description
Liquidity Management (US Treasury)	The primary goal is to provide current income with liquidity and stability of principal through investments in short-term U.S. Treasury obligations.

Monthly Account Report for the Period  
03/01/2025 to 03/31/2025

Crystal Reams

CITY OF EL CERRITO  
City of El Cerrito PARS PAPEBT

**Investment Performance**

Source	1-Month	3-Month	1-Year	Annualized Return			Inception Date
				3-Years	5-Years	10-Years	
PENSION	-1.30%	1.11%	3.54%	-	-	-	04/10/2024

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Monthly Account Report for the Period  
04/01/2025 to 04/30/2025

Jill Du

**CITY OF EL CERRITO**  
City of El Cerrito PARS PAPEBT

**Plan Summary**

Beginning Plan Value as of 04/01/2025	\$1,400,160.61
Change in Plan Value	\$3,811.19
Ending Plan Value as of 04/30/2025	\$1,403,971.80

**Activity Summary by Source**

Source	Balance on 04/01/2025	Contributions	Earnings	Expenses	Distributions	Transfers	Balance on 04/30/2025
PENSION	\$1,400,160.61	\$0.00	\$4,501.07	\$(689.88)	\$0.00	\$0.00	\$1,403,971.80
<b>Totals</b>	<b>\$1,400,160.61</b>	<b>\$0.00</b>	<b>\$4,501.07</b>	<b>\$(689.88)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,403,971.80</b>

**Transactions for the Period**

Source	Date	Description	Amount
PENSION	04/23/2025	ASSET MGMT FEES	\$(398.18)
PENSION	04/29/2025	INTER-ACCOUNT TRANSFER IN	\$291.67
PENSION	04/29/2025	INTER-ACCOUNT TRANSFER OUT	\$(291.67)
PENSION	04/29/2025	TRUST ADMINISTRATOR FEES	\$(291.70)
PENSION	04/30/2025	ACCOUNT GAINS/(LOSSES)	\$0.00
PENSION	04/30/2025	ACCOUNT GAINS/(LOSSES)	\$4,501.07

**Investment Selection**

Source	Selected Investment
PENSION	Moderately Conservative - Index

**Investment Objective**

Selected Investment	Description
Moderately Conservative - Index	The dual goals of the Moderately Conservative - Index Strategy are current income and moderate capital appreciation. The major portion of the assets is committed to income-producing securities. Market fluctuations should be expected.

Monthly Account Report for the Period  
04/01/2025 to 04/30/2025

Jill Du

**CITY OF EL CERRITO**  
City of El Cerrito PARS PAPEBT

**Investment Performance**

Source	1-Month	3-Month	1-Year	Annualized Return			Inception Date
				3-Years	5-Years	10-Years	
PENSION	0.32%	0.19%	3.44%	-	-	-	04/10/2024

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Monthly Account Report for the Period  
05/01/2025 to 05/31/2025

Jill Du

**CITY OF EL CERRITO**  
City of El Cerrito PARS PAPEBT

**Plan Summary**

Beginning Plan Value as of 05/01/2025	\$1,403,971.80
Change in Plan Value	\$19,145.45
Ending Plan Value as of 05/31/2025	\$1,423,117.25

**Activity Summary by Source**

Source	Balance on 05/01/2025	Contributions	Earnings	Expenses	Distributions	Transfers	Balance on 05/31/2025
PENSION	\$1,403,971.80	\$0.00	\$19,834.42	\$(688.97)	\$0.00	\$0.00	\$1,423,117.25
<b>Totals</b>	<b>\$1,403,971.80</b>	<b>\$0.00</b>	<b>\$19,834.42</b>	<b>\$(688.97)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,423,117.25</b>

**Transactions for the Period**

Source	Date	Description	Amount
PENSION	05/28/2025	ASSET MGMT FEES	\$(396.48)
PENSION	05/29/2025	INTER-ACCOUNT TRANSFER IN	\$292.49
PENSION	05/29/2025	INTER-ACCOUNT TRANSFER OUT	\$(292.49)
PENSION	05/29/2025	TRUST ADMINISTRATOR FEES	\$(292.49)
PENSION	05/31/2025	ACCOUNT GAINS/(LOSSES)	\$0.00
PENSION	05/31/2025	ACCOUNT GAINS/(LOSSES)	\$19,834.42

**Investment Selection**

Source	Selected Investment
PENSION	Moderately Conservative - Index

**Investment Objective**

Selected Investment	Description
Moderately Conservative - Index	The dual goals of the Moderately Conservative - Index Strategy are current income and moderate capital appreciation. The major portion of the assets is committed to income-producing securities. Market fluctuations should be expected.

Monthly Account Report for the Period  
05/01/2025 to 05/31/2025

Jill Du

CITY OF EL CERRITO  
City of El Cerrito PARS PAPEBT

**Investment Performance**

Source	1-Month	3-Month	1-Year	Annualized Return			Inception Date
				3-Years	5-Years	10-Years	
PENSION	1.41%	0.41%	4.44%	-	-	-	04/10/2024

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Monthly Account Report for the Period  
06/01/2024 to 06/30/2024

Jill Du

**CITY OF EL CERRITO**  
City of El Cerrito PARS PAPEBT

**Plan Summary**

Beginning Plan Value as of 06/01/2024	\$1,367,596.65
Change in Plan Value	\$5,293.39
Ending Plan Value as of 06/30/2024	\$1,372,890.04

**Activity Summary by Source**

Source	Balance on 06/01/2024	Contributions	Earnings	Expenses	Distributions	Transfers	Balance on 06/30/2024
PENSION	\$1,367,596.65	\$0.00	\$5,578.31	\$(284.92)	\$0.00	\$0.00	\$1,372,890.04
<b>Totals</b>	<b>\$1,367,596.65</b>	<b>\$0.00</b>	<b>\$5,578.31</b>	<b>\$(284.92)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,372,890.04</b>

**Transactions for the Period**

Source	Date	Description	Amount
PENSION	06/26/2024	INTER-ACCOUNT TRANSFER IN	\$284.92
PENSION	06/26/2024	INTER-ACCOUNT TRANSFER OUT	\$(284.92)
PENSION	06/26/2024	TRUST ADMINISTRATOR FEES	\$(284.92)
PENSION	06/30/2024	ACCOUNT GAINS/(LOSSES)	\$5,578.31

**Investment Selection**

Source	Selected Investment
PENSION	Liquidity Management (US Treasury)

**Investment Objective**

Selected Investment	Description
Liquidity Management (US Treasury)	The primary goal is to provide current income with liquidity and stability of principal through investments in short-term U.S. Treasury obligations.

**Investment Performance**

Source	1-Month	3-Month	1-Year	Annualized Return			Inception Date
				3-Years	5-Years	10-Years	
PENSION	0.41%	1.27%	-	-	-	-	04/10/2024

**Monthly Account Report for the Period  
06/01/2024 to 06/30/2024**

Jill Du

**CITY OF EL CERRITO  
City of El Cerrito PARS PAPEBT**

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TRUSTED SOLUTIONS. LASTING RESULTS.

Monthly Account Report for the Period  
05/01/2024 to 05/31/2024

Crystal Reams

**CITY OF EL CERRITO**  
**City of El Cerrito PARS PAPEBT**

### Plan Summary

Beginning Plan Value as of 05/01/2024	\$1,361,902.91
Change in Plan Value	\$5,693.74
Ending Plan Value as of 05/31/2024	\$1,367,596.65

### Activity Summary by Source

Source	Balance on 05/01/2024	Contributions	Earnings	Expenses	Distributions	Transfers	Balance on 05/31/2024
PENSION	\$1,361,902.91	\$0.00	\$5,977.47	\$(283.73)	\$0.00	\$0.00	\$1,367,596.65
<b>Totals</b>	<b>\$1,361,902.91</b>	<b>\$0.00</b>	<b>\$5,977.47</b>	<b>\$(283.73)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,367,596.65</b>

### Transactions for the Period

Source	Date	Description	Amount
PENSION	05/30/2024	INTER-ACCOUNT TRANSFER IN	\$283.73
PENSION	05/30/2024	INTER-ACCOUNT TRANSFER OUT	\$(283.73)
PENSION	05/30/2024	TRUST ADMINISTRATOR FEES	\$(283.73)
PENSION	05/31/2024	ACCOUNT GAINS/(LOSSES)	\$5,977.47

### Investment Selection

Source	Selected Investment
PENSION	Liquidity Management (US Treasury)

### Investment Objective

Selected Investment	Description
Liquidity Management (US Treasury)	The primary goal is to provide current income with liquidity and stability of principal through investments in short-term U.S. Treasury obligations.

### Investment Performance

Source	1-Month	3-Month	1-Year	Annualized Return			Inception Date
				3-Years	5-Years	10-Years	
PENSION	0.44%	-	-	-	-	-	04/10/2024

TRUSTED SOLUTIONS. LASTING RESULTS.

Monthly Account Report for the Period  
05/01/2024 to 05/31/2024

Crystal Reams

**CITY OF EL CERRITO**  
**City of El Cerrito PARS PAPEBT**

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**CITY OF EL CERRITO**  
**PARS Post-Employment Benefits Trust**

**Account Report for the Period**  
**4/1/2024 to 4/30/2024**

Karen Pinkos  
City Manager  
City of El Cerrito  
10890 San Pablo Ave.  
El Cerrito, CA 94530

## Account Summary

Source	Balance as of 4/1/2024	Contributions	Earnings	Expenses	Distributions	Transfers	Balance as of 4/30/2024
PENSION	\$0.00	\$1,358,099.00	\$3,803.91	\$0.00	\$0.00	\$0.00	\$1,361,902.91
<b>Totals</b>	<b>\$0.00</b>	<b>\$1,358,099.00</b>	<b>\$3,803.91</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,361,902.91</b>

## Investment Selection

Source	
PENSION	<b>FAF US Treasury Money Market</b>

## Investment Objective

Source	
PENSION	The primary goal is to provide current income with liquidity and stability of principal through investments in short-term U.S. Treasury obligations.

## Investment Return

Source	1-Month	3-Months	1-Year	Annualized Return			Plan's Inception Date
				3-Years	5-Years	10-Years	
PENSION	0.41%	-	-	-	-	-	4/10/2024

Information as provided by US Bank, Trustee for PARS; Not FDIC Insured; No Bank Guarantee; May Lose Value

Past performance does not guarantee future results. Performance returns may not reflect the deduction of applicable fees, which could reduce returns. Information is deemed reliable but may be subject to change.

Investment Return: Annualized rate of return is the return on an investment over a period other than one year multiplied or divided to give a comparable one-year return.

Account balances are inclusive of Trust Administration, Trustee and Investment Management fees