AGENDA BILL

Agenda Item No. 7.C.

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

ACTION PROPOSED

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

BACKGROUND/ANALYSIS

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

- Month ending October 31, 2024, reflecting 334 Accounts Payable General Warrant Nos. 91049 through 91382, 33 ACH/EFT transactions, and 629 payroll-related checks and EFTs for a grand total of $5,062,028.92.

STRATEGIC PLAN CONSIDERATIONS

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

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

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

ENVIRONMENTAL CONSIDERATIONS

This section is not applicable to this agenda item.

FINANCIAL CONSIDERATIONS

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

LEGAL CONSIDERATIONS

This section is not applicable to this agenda item.

Reviewed by:

Karen Pinkos, City Manager

Attachments:

1. Monthly Payment Register October 2024

City of El Cerrito

Payment Register

From Payment Date: 10/1/2024 - To Payment Date: 10/31/2024

Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Description	Transaction Amount
Accounts Payable - Checks								
Check								
91049	10/03/2024	Open			Accounts Payable	4LEAF, INC.	PROFESSIONAL SVCS STAFFING AUG24	$43,682.50
91050	10/03/2024	Open			Accounts Payable	AMAZON CAPITAL SERVICES, INC.	TRAINING MATERIALS	$307.73
91051	10/03/2024	Open			Accounts Payable	BADGE FRAME, INC.	AWARD- PLAQUE	$21.00
91052	10/03/2024	Open			Accounts Payable	BKF ENGINEERS	STORM DRAIN REPAIRS 07/29-08/25	$1,782.00
91053	10/03/2024	Open			Accounts Payable	BLACK, MEI-YU	WATER COLOR ACRYLIC JULY24	$192.00
91054	10/03/2024	Open			Accounts Payable	CHILDCARE CAREERS, LLC	FAIRMONT TEMP SEPT24	$2,580.60
91055	10/03/2024	Open			Accounts Payable	COLLER INDUSTRIES INC	LOCKER NAME PLATE	$18.42
91056	10/03/2024	Open			Accounts Payable	COMCAST	STATION 52	$293.80
91057	10/03/2024	Open			Accounts Payable	DATA TICKET, INC.	BUILDING AND SAFETY 082024	$400.00
91058	10/03/2024	Open			Accounts Payable	DON'S TIRE SERVICE, INC.	1 TIRE CAR 32	$1,187.63
91059	10/03/2024	Open			Accounts Payable	DUNNIGAN PSYCHOLOGICAL & THREAT ASSESSMENTS	FITNESS FOR DUTY EVAL	$1,400.00
91060	10/03/2024	Open			Accounts Payable	FAILSAFE TESTING LLC	T71 LADDER TEST	$1,200.00
91061	10/03/2024	Open			Accounts Payable	FBI - LEEDA	FBI LEADERSHIP COURSE	$795.00
91062	10/03/2024	Open			Accounts Payable	FERGUSON, JOHN	LUNCH & MILEAGE	$780.96
91063	10/03/2024	Open			Accounts Payable	FOSTER & FOSTER CONSULTING ACTUARIES, INC.	PREPARATION OF 06/30/2024 GASBS 68 FOR CALPERS	$2,100.00
91064	10/03/2024	Open			Accounts Payable	FRASER & ASSOCIATES	PREPARE PPA FOR 22-23	$900.00
91065	10/03/2024	Open			Accounts Payable	GAMEPOD COMBAT ZONE INC.	SIMS TRAINING FACILITY	$1,900.00
91066	10/03/2024	Voided/Reissued	Incorrect Address	10/24/2024	Accounts Payable	GHIRARDELLI ASSOCIATES	VOID	$62,392.84
91067	10/03/2024	Open			Accounts Payable	GOLDFARB & LIPMAN LLP	SUCCESSSOR AGENCY DISSOLUTION MEETING PREP LEGAL SERVICES	$335.60
91068	10/03/2024	Open			Accounts Payable	Green Halo Systems Inc,	HOSTING & MAINTENANCE 082024	$171.00
91069	10/03/2024	Open			Accounts Payable	HdL Companies	UUT ADMIN SVCS/SUPPORT & INDUSTRY MONITORING/OP MGMT 0824	$2,350.00
91070	10/03/2024	Open			Accounts Payable	HILLTOP FORD KIA	MOTOR MOUNT CAR 12	$264.19
91071	10/03/2024	Open			Accounts Payable	KNORR SYSTEMS, INC.	CHLORINE SENSOR REPLACEMENT	$5,579.01
91072	10/03/2024	Open			Accounts Payable	L.N. CURTIS & SONS	BDU PANTS FOR SREEKANTHAN	$214.95
91073	10/03/2024	Open			Accounts Payable	LSA ASSOCIATES, INC.	DEL NORTE TOD COMPLETE STREET AUG24	$97.50
91074	10/03/2024	Open			Accounts Payable	NBS	PROFESSIONAL SVCS 10/1-12/31/2024	$3,009.44
91075	10/03/2024	Open			Accounts Payable	ODP BUSINESS SOLUTIONS, LLC	SUPPLIES	$528.37
91076	10/03/2024	Open			Accounts Payable	OIL CHANGERS	OIL CHANGE CAR 2	$187.83
91077	10/03/2024	Open			Accounts Payable	PAYMENTUS CORPORATION	CREDIT CARD PROCESSING FEES AUG 2024	$3,482.09
91078	10/03/2024	Open			Accounts Payable	PLACEWORKS	SAFETY ELEMENT UPDATE SVC 08/01-08/31/2024	$23,518.00
91079	10/03/2024	Open			Accounts Payable	REDWOOD PUBLIC LAW, LLP	ATTN TO APPEAL HEARING MATERIAL FOR 8/20 COUNCIL HEARING	$30,169.72
91080	10/03/2024	Open			Accounts Payable	REX KEY & SECURITY	PRIVACY LOCK FOR WELLNESS ROOM	$215.12
91081	10/03/2024	Open			Accounts Payable	RUIZ, JOE	BOOT CAMP AUG 2024	$488.40
91082	10/03/2024	Open			Accounts Payable	SAN DIEGO POLICE EQUIPMENT CO.	AMMO	$10,411.61
91083	10/03/2024	Open			Accounts Payable	SHABABO, TRACEY, ELISE	FALL SEWING/TEXTILE CLASSES 9/4-09/20	$1,462.40
91084	10/03/2024	Open			Accounts Payable	STATE OF CA DEPT OF JUSTICE	FINGER PRINTING AUG 2024	$1,531.00
91085	10/03/2024	Open			Accounts Payable	TRB AND ASSOCIATES, INC.	PLAN CHECK/ARCH/ENGINEERING	$52,382.25
91086	10/03/2024	Open			Accounts Payable	TRIPEPI SMITH AND ASSOCIATES, INC.	COMMUNICATION SUPPORT	$3,750.00
91087	10/03/2024	Open			Accounts Payable	TWO BROTHERS POOL & SPA, INC	SERVICE, CHLORINE & REAGENT	$5,750.85
91088	10/03/2024	Open			Accounts Payable	UNIVERSAL BUILDING SERVICE	BUILDING SUPPLIES	$422.53
91089	10/03/2024	Open			Accounts Payable	YEN, CYNTHIA	CAMP REFUND DUE TO COVID, CLUBHOUSE DEP REFUND	$1,220.40
91090	10/03/2024	Open			Accounts Payable	BILL'S UNDERGROUND	RELEASE OF BONDS - SEPT 2024 PART 2	$2,694.00
91091	10/03/2024	Open			Accounts Payable	D'ARCY & HARTY CONSTRUCTION	RELEASE OF BONDS - SEPT 2024 PART 2	$2,414.00
91092	10/03/2024	Open			Accounts Payable	FINAU, LOTE	RELEASE OF BONDS - SEPT 2024 PART 2	$823.00
91093	10/03/2024	Open			Accounts Payable	GONZALEZ, JOSE	RELEASE OF BONDS - SEPT 2024 PART 2	$3,742.00
91094	10/03/2024	Open			Accounts Payable	IBRAHIM, JASON	RELEASE OF BONDS - SEPT 2024 PART 2	$792.00
91095	10/03/2024	Open			Accounts Payable	KATO PLUMBING	RELEASE OF BONDS - SEPT 2024 PART 2	$5,438.00
91096	10/03/2024	Open			Accounts Payable	MURPHY, DENNIS	RELEASE OF BONDS - SEPT 2024 PART 2	$823.00
91097	10/03/2024	Open			Accounts Payable	PG&E	RELEASE OF BONDS - SEPT 2024 PART 2- PM 44155005	$22,788.84
91098	10/03/2024	Open			Accounts Payable	PIPE SPY INC	RELEASE OF BONDS - SEPT 2024 PART 2	$2,663.00
91099	10/03/2024	Open			Accounts Payable	WANG, SUZAN	RELEASE OF BONDS - SEPT 2024 PART 2	$792.00
91100	10/04/2024	Open			Accounts Payable	CALPERS LONG TERM CARE PROGRAM	PER3 - CALPERS Longterm Care Ins	$39.66
91101	10/04/2024	Open			Accounts Payable	HEALTH CARE DENTAL TRUST	DEN1 - Dental 1*	$17,583.54
91102	10/04/2024	Open			Accounts Payable	IAFF LOCAL 1230	DUE4 - UNION LOCAL 1230	$5,470.60
91103	10/04/2024	Open			Accounts Payable	KAISER FOUNDATION HEALTH PLAN	K1 - Kaiser 1*	$234,628.04

City of El Cerrito

Payment Register

From Payment Date: 10/1/2024 - To Payment Date: 10/31/2024

Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Description	Transaction Amount
91104	10/04/2024	Open			Accounts Payable	LEGALSHIELD	LEGL - PRE-PAID LEGAL SRVC	$182.40
91105	10/04/2024	Open			Accounts Payable	MUNICIPAL POOLING AUTHORITY	MPA - LIfe Insu & Supplemental_Invo 920-38553, October 2024	$13,252.25
91106	10/04/2024	Open			Accounts Payable	NATIONWIDE TRUST COMPANY, FSB	FHEA - Fire Health Savings Acct	$17,650.00
91107	10/04/2024	Open			Accounts Payable	SEIU LOCAL 1021	COPE - VOLUNTARY COPE DEDUCTION*	$1,957.28
91108	10/04/2024	Open			Accounts Payable	U.S. BANK - INSTITUTIONAL TRUST - W REGION	PAR - PARS - ARS 457*	$3,041.63
91109	10/09/2024	Open			Accounts Payable	JOE FARRELL PAVING & GRADING	REFUND	$4,743.00
91110	10/09/2024	Open			Accounts Payable	A PLUS TREE, LLC	PUBLIC TREE MAINTENANCE	$38,794.33
91111	10/09/2024	Open			Accounts Payable	ASBURY ENVIRONMENTAL SERVICES	USED MOTOR OIL RECYCLING:09/18/2024	$102.00
91112	10/09/2024	Open			Accounts Payable	AVILA PROJECT MANAGEMENT	EBMUD/WILDCAT PERMIT AUG24	$13,661.00
91113	10/09/2024	Open			Accounts Payable	BAY AREA AIR QUALITY MGMT DIST	COM CNTR GENERATOR PERMIT	$547.00
91114	10/09/2024	Open			Accounts Payable	BKF ENGINEERS	PL241-0033 FINAL MAP REVIEW 05/27/2024-06/30/24	$4,499.50
91115	10/09/2024	Open			Accounts Payable	BROWN, KRISTEN, L.	ART AND WELLNESS SEPT24	$84.00
91116	10/09/2024	Open			Accounts Payable	CALIFORNIA HEALTH AND RESCUE TRAINING	Trench Rescue Training	$7,650.00
91117	10/09/2024	Open			Accounts Payable	CARROLL, JAMES	BACKGROUND INVESTIGATION	$1,850.00
91118	10/09/2024	Open			Accounts Payable	CCC POLICE CHIEFS ASSOCIATION	CCC PCA MEMBERSHIP DUES FY 24/25	$2,025.00
91119	10/09/2024	Open			Accounts Payable	CHILDCARE CAREERS, LLC	FAIRMONT TEMP SEPT24	$2,580.60
91120	10/09/2024	Open			Accounts Payable	CINTAS CORPORATION #054 UNIFORMS	CORP YARD UNIFORM WEEKSLY RENTALS	$432.06
91121	10/09/2024	Open			Accounts Payable	CITY OF BERKELEY	ANNUAL DUES FY25	$15,000.00
91122	10/09/2024	Open			Accounts Payable	CONCENTRA MEDICAL CENTERS	MED EXAM	$1,124.00
91123	10/09/2024	Open			Accounts Payable	CONSTABLE, MARIANNE	FELDENDRAIS SEPT24	$126.00
91124	10/09/2024	Open			Accounts Payable	CONTRA COSTA HEALTH SERVICES	Tipping Wall Inspection+Travel 01/12/24 & 06/28/24	$1,044.75
91125	10/09/2024	Open			Accounts Payable	CPS HR CONSULTING	RECRUITING	$1,829.75
91126	10/09/2024	Open			Accounts Payable	DICKINSON FLEET SVCS / COX AUTOMOTIVE	C3:BRAKES INSPECTION AND FORCE REGEN	$2,041.00
91127	10/09/2024	Open			Accounts Payable	DIVISION OF STATE ARCHITECT	DISABILITY ACCESS & EDU FEE FOR Q3 2024	$877.20
91128	10/09/2024	Open			Accounts Payable	EAST BAY SANITARY CO. INC.	STREET SWEEPING AUG24 & EMERG SWEEP 08/09/24 SPILL ON POTRERO AV	$9,913.57
91129	10/09/2024	Open			Accounts Payable	Enovative Mechanical and Energy Services	STATION #52 WATER HEATER	$3,000.00
91130	10/09/2024	Open			Accounts Payable	FEDEX	SHIPPING	$29.75
91131	10/09/2024	Open			Accounts Payable	FJ&I ENGINEERING, INC.	EMERGENCY REPAIR- SWIM CENTER WALL & ADA BENCH	$7,000.00
91132	10/09/2024	Open			Accounts Payable	FOLGERGRAPHICS, INC.	PUBLIC INFORMATION & PRINT MAILER	$5,981.06
91133	10/09/2024	Open			Accounts Payable	FORENSIC SERVICES DIVISION	FORENSICS TESTING 08/01-08/31/2024	$7,325.18
91134	10/09/2024	Open			Accounts Payable	GABRIEL, BARBARA, A.	ADULT BALLET SEPT 2024	$667.20
91135	10/09/2024	Open			Accounts Payable	GARDA CL WEST,INC.	Armored Transport SVS- OCT24	$298.39
91136	10/09/2024	Open			Accounts Payable	GHILOTTI BROS, INC	DEL NORTE TOD COMPLETE STREETS IMPROVEMENT	$383,877.36
91137	10/09/2024	Open			Accounts Payable	GOLDEN BEAR TRANSFER STATION	STREET SWEEP SPILS 09/10/24	$475.58
91138	10/09/2024	Open			Accounts Payable	HILLTOP FORD KIA	BRAKE PARTS CAR 2	$454.09
91139	10/09/2024	Open			Accounts Payable	HONEY BUCKET	CENTRAL PARK SERVICE 09/17-10/14/24	$241.05
91140	10/09/2024	Open			Accounts Payable	HONEYWELL INTERNATIONAL, INC.	CITY SATELLITE PHONES	$225.00
91141	10/09/2024	Open			Accounts Payable	INTREPID ELECTRONIC SYSTEMS	CITY HALL FIRE ALARM 08/20/2024	$418.00
91142	10/09/2024	Open			Accounts Payable	IRON MOUNTAIN	SERVICE - GENERAL DOCUMENT STORAGE	$962.50
91143	10/09/2024	Open			Accounts Payable	J & O'S COMMERCIAL TIRE CENTER	Replaced Tires + Installed Recaps: REcycling Truck C4	$2,037.20
91144	10/09/2024	Open			Accounts Payable	JACKSON, DOUGLAS, W.	CHESS BASICS AUG24 & SEPT24	$45.00
91145	10/09/2024	Open			Accounts Payable	JAFFE, SCOT	OPEN CERAMIC THURS SEPT24	$374.40
91146	10/09/2024	Open			Accounts Payable	JONES, HIROMI	HATHA YOGA SEPT 2024	$774.00
91147	10/09/2024	Open			Accounts Payable	KI RESEARCH INSTITUTE	SHINSHIN AIKIDO SEP24	$390.00
91148	10/09/2024	Open			Accounts Payable	KNORR SYSTEMS, INC.	SODIUM HYPO	$559.25
91149	10/09/2024	Open			Accounts Payable	L.N. CURTIS & SONS	SWAT PATCHES	$341.32
91150	10/09/2024	Open			Accounts Payable	LEXIPOL LLC	POLICY MANUAL	$8,635.50
91151	10/09/2024	Open			Accounts Payable	MAPISTRY	STORMWATER COMPLIANCE SOFTWARE - 3YR SUBCRIPTION	$12,235.00
91152	10/09/2024	Open			Accounts Payable	MERCURIO BROS. PRINTING, INC,	GARAGE SALES MAPS: FALLS 2024	$257.47
91153	10/09/2024	Open			Accounts Payable	NORGE CLEANERS	DRY CLEANING SEPT 2024	$465.95
91154	10/09/2024	Open			Accounts Payable	ODP BUSINESS SOLUTIONS, LLC	SUPPLIES	$282.25
91155	10/09/2024	Open			Accounts Payable	OLIVERO PLUMBING	DRMP-945 KING DR WATER METER LEAK REPAIR 09/03/2024	$1,804.84
91156	10/09/2024	Open			Accounts Payable	QUINTO, GABRIEL	MILEAGE AND TOLL FEE REIMBURSEMENT	$104.31
91157	10/09/2024	Open			Accounts Payable	RENNE PUBLIC LAW GROUP	GRANT WRITING/ STATE LOBBYING	$13,000.00
91158	10/09/2024	Open			Accounts Payable	RIVERA, NICOLE	WOMENS FBW SEP24	$432.00
91159	10/09/2024	Open			Accounts Payable	SAME DAY SIGNS	RECYCLING STICKER FOR COMMERCIAL DUMPSTER	$794.13
91160	10/09/2024	Open			Accounts Payable	SIEGFRIED ENGINEERING, INC.	ARLINGTON PARK	$2,640.00

City of El Cerrito

Payment Register

From Payment Date: 10/1/2024 - To Payment Date: 10/31/2024

Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Description	Transaction Amount
91161	10/09/2024	Open			Accounts Payable	SLIM CHANCE CIRCUS	CIRCUS CAMP WK 4 2024	$4,863.00
91162	10/09/2024	Open			Accounts Payable	SONOMA COUNTY FAMILY YMCA	2025 RAVENCLIFF RENTAL FEES	$10,442.55
91163	10/09/2024	Open			Accounts Payable	STERICYCLE, INC.	MEDICAL WASTE	$996.69
91164	10/09/2024	Open			Accounts Payable	THEIS ENGINEERING & ASSOCIATES	DEL NORTE TOD COMPLETE STREETS - AUG24 SVC	$14,318.40
91165	10/09/2024	Open			Accounts Payable	UNIVERSAL BUILDING SERVICE	LIBRARY CUSTODIAL SUPPLIES 1 CASE OF TOILET SEAT COVER	$355.55
91166	10/09/2024	Open			Accounts Payable	VERMONT SYSTEMS, INC.	HOSTING SERVICES OCT 2024	$1,291.36
91167	10/09/2024	Open			Accounts Payable	HOLLIFIELD, DEBORAH	REAL PROPERTY TAX REBATE FOR 5401 HILLSIDE DRIVE	$3,000.00
91168	10/09/2024	Open			Accounts Payable	LEHE, REMI	REBATE	$5,956.00
91169	10/09/2024	Open			Accounts Payable	SL ELECTRIC	REIMBURSE CONTRACTOR CANCEL PERMIT AFTER ISSUANCE	$179.50
91170	10/09/2024	Open			Accounts Payable	DUVALL CONSTRUCTION	RELEASE OF BONDS - OCT 2024 PART1	$792.00
91171	10/09/2024	Open			Accounts Payable	EMERGE CONSTRUCTION	RELEASE OF BONDS - OCT 2024 PART1	$823.00
91172	10/09/2024	Open			Accounts Payable	EVEREST PLUMBING & DRAIN	RELEASE OF BONDS - OCT 2024 PART1	$2,589.00
91173	10/09/2024	Open			Accounts Payable	L.R. GOMEZ CONSTRUCTION	RELEASE OF BONDS - OCT 2024 PART1	$792.00
91174	10/09/2024	Open			Accounts Payable	LS CONSTRUCTION	RELEASE OF BONDS - OCT 2024 PART1	$1,730.00
91175	10/09/2024	Open			Accounts Payable	LUM, RAYMOND	RELEASE OF BONDS - OCT 2024 PART1	$792.00
91176	10/09/2024	Open			Accounts Payable	NBS	PROFESSIONAL SVCS 10/1-12/31/2024	$2,880.79
91177	10/09/2024	Open			Accounts Payable	PG&E	RELEASE OF BONDS - OCT 2024 PART1	$19,875.65
91178	10/09/2024	Open			Accounts Payable	ROOTER HERO PLUMBING	RELEASE OF BONDS - OCT 2024 PART1	$1,871.00
91179	10/09/2024	Open			Accounts Payable	STAR ROOTER AND PLUMBING	RELEASE OF BONDS - OCT 2024 PART1	$1,730.00
91180	10/09/2024	Open			Accounts Payable	WARD CONSTRUCTION, INC.	RELEASE OF BONDS - OCT 2024 PART1	$823.00
91181	10/09/2024	Open			Accounts Payable	4LEAF, INC.	PLAN REVIEW/TECHNICAL SVCS 7/1-7/31/224	$8,057.00
91182	10/09/2024	Open			Accounts Payable	AVILA PROJECT MANAGEMENT	ACCESS MODIFICATION, SIDEWALK AND ADA IMPROVEMENTS PROJECT MAY24	$10,393.11
91183	10/09/2024	Open			Accounts Payable	ABAG GENERAL ASSEMBLY	FY24/25 ANNUAL DUES	$8,312.00
91184	10/09/2024	Open			Accounts Payable	Metropolitan transportation Commision	STREET SAVER SUBSCRIPTION 24/25	$2,000.00
91185	10/17/2024	Open			Accounts Payable	AMAZON CAPITAL SERVICES, INC.	CORP YARD KITCHEN SUPPLIES COFFEE MAKER SUPPLIES`	$269.46
91186	10/17/2024	Open			Accounts Payable	ARROW GLASS COMPANY	COMMUNITY CENTER WINDOW REPLACEMENT	$337.60
91187	10/17/2024	Open			Accounts Payable	ASBURY ENVIRONMENTAL SERVICES	USED MOTOR OIL RECYCLING:10/3/2024	$102.00
91188	10/17/2024	Open			Accounts Payable	AT&T	FIBER DATA LINE	$20,171.70
91189	10/17/2024	Open			Accounts Payable	ATCO Pest Control	COMMUNITY CENTER PEST CONTROL SVC OCT24	$375.00
91190	10/17/2024	Open			Accounts Payable	BOUNDTREE MEDICAL LLC	MEDICAL SUPPLIES	$7,079.38
91191	10/17/2024	Open			Accounts Payable	CALIFORNIA BUILDING STANDARDS COMMISSION	CBSC FY2024-25 Q1	$518.26
91192	10/17/2024	Open			Accounts Payable	CCC FIRE CHIEFS ASSOCIATION	2024 MEMBERSHIP DUES	$300.00
91193	10/17/2024	Open			Accounts Payable	CHILDCARE CAREERS, LLC	FAIRMONT CHILDCARE AIDE	$1,989.40
91194	10/17/2024	Open			Accounts Payable	CINTAS CORPORATION #054 UNIFORMS	CORP YARD UNIFORM WEEKSLY RENTALS	$511.50
91195	10/17/2024	Open			Accounts Payable	COMCAST	COMCAST BUSINESS INTERNET 08/11-09/10/24	$5,700.64
91196	10/17/2024	Open			Accounts Payable	COMP GRAPHIC	FALL 2024 GARAGE SALE STICKERS FOR BANNERS	$109.21
91197	10/17/2024	Open			Accounts Payable	CONSTABLE, MARIANNE	FELDENKRAIS JULY24	$120.00
91198	10/17/2024	Open			Accounts Payable	CONTRA COSTA HEALTH SERVICES	Tipping Wall Inspection+Travel SVC 09/13/2024	$447.75
91199	10/17/2024	Open			Accounts Payable	DICKINSON FLEET SVCS / COX AUTOMOTIVE	BRAKES + REGEN: RECYCLING TRUCK R4	$906.19
91200	10/17/2024	Open			Accounts Payable	EAST BAY SANITARY CO. INC.	MONTHLY STREET SWEEP SEPT24 SHARED PRINTING OF OOPS TAGS	$9,154.75
91201	10/17/2024	Open			Accounts Payable	FAILSAFE TESTING LLC	NON DESTRUCTIVE TEST	$925.00
91202	10/17/2024	Open			Accounts Payable	FUJIWARA, PATTY	OPEN CERAMIC MON EVENING JULY24	$2,339.00
91203	10/17/2024	Open			Accounts Payable	GOLDEN BEAR TRANSFER STATION	STREET SWEEPING SPOILS 09/30/2024-3.19 TONS	$435.95
91204	10/17/2024	Open			Accounts Payable	GROUP 4 ARCHITECTURE, RESEARCH & PLANNING INC.	LIBRARY WORKSHOP SUPPORT	$4,500.00
91205	10/17/2024	Open			Accounts Payable	HILLYARD	CITY-WIDE CUSTODIAL SUPPLIES	$4,821.79
91206	10/17/2024	Open			Accounts Payable	HORIZON	IRRIGATION SUPPLIES UTILITY TIES DOWN STRAPS AND DUCT TAPE	$46.93
91207	10/17/2024	Open			Accounts Payable	J & O'S COMMERCIAL TIRE CENTER	FLAT REPAIR LF RECYCLING TRUCK R1	$1,407.50
91208	10/17/2024	Open			Accounts Payable	K & K INSURANCE GROUP, INC.	GYMNASTICS PROGRAM GEN LIAB POLICY ACCT#4352651	$3,776.55
91209	10/17/2024	Open			Accounts Payable	Keen, Daniel E.	PERFORMANCE EVALUTION FACILITATION	$9,000.00
91210	10/17/2024	Open			Accounts Payable	KEL-AIRE	SERVICE CALL- EVALUATE SWAMP COOLER ON COM CHR ROOF	$972.34
91211	10/17/2024	Open			Accounts Payable	KENNEDY, GREG, C	EMS QUALITY CONTROL SEPT24	$2,000.00
91212	10/17/2024	Open			Accounts Payable	KINSEY, KATHRYNE ANN	BRIDGE BEGINNER LESSON & CLASS PASSES SEPT 2024	$684.60
91213	10/17/2024	Open			Accounts Payable	LEAF	SOPHOS LICENSING LEASE PYMNT	$1,300.43
91214	10/17/2024	Open			Accounts Payable	MERCURIO BROS. PRINTING, INC,	INSPECTION FORM	$405.53
91215	10/17/2024	Open			Accounts Payable	MITCHELL, BONNIE	AQUA ZUMBA AUG/SEPT	$538.20
91216	10/17/2024	Open			Accounts Payable	MONTEMAYOR, LOUIE G.	MILEAGE, BAYBRIDGE TOLL AND PARKING	$185.30
91217	10/17/2024	Open			Accounts Payable	MORTON'S URBAN PEST MANAGEMENT	MADERA CLUBHOUSE PEST CONTROL SVC SEPT24	$475.00

City of El Cerrito

Payment Register

From Payment Date: 10/1/2024 - To Payment Date: 10/31/2024

Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Description	Transaction Amount
91218	10/17/2024	Open			Accounts Payable	PINNACLE LEADERSHIP GROUP, INC	DEL NORTE PARTNERING SERVICES	$5,000.00
91219	10/17/2024	Open			Accounts Payable	PREMIER GRAPHICS	BUSINESS CARDS FOR STEPHEN & AMELIA RECYCLING CENTER BUSS CARDS	$327.44
91220	10/17/2024	Open			Accounts Payable	R3 CONSULTING GROUP	SOLID WASTER CONSULTING SERVICES	$2,358.75
91221	10/17/2024	Open			Accounts Payable	REDWOOD PUBLIC LAW, LLP	COMMUNITY DEVELOPMENT (LABOR) - SEPT24	$23,237.41
91222	10/17/2024	Open			Accounts Payable	RENSHAW, CHRIS	REIMB EMPLOYEE FOR OES EXP	$95.04
91223	10/17/2024	Open			Accounts Payable	REVEL ENVIRONMENTAL MANUFACTURING, INC.	SERVICE PROGRAM 2X YEAR CATCH BASIN FILTER STANDARD PACKAGE	$10,640.00
91224	10/17/2024	Open			Accounts Payable	RICOH USA, INC	OVERAGE CHARGE	$5,787.19
91225	10/17/2024	Open			Accounts Payable	RINGCENTRAL, INC.	VOIP PHONE SVC 09/14-10/13/2024 CITY STAFF	$2,023.43
91226	10/17/2024	Open			Accounts Payable	ROADPOST USA, INC.	FD SATELLITE PHONES	$133.90
91227	10/17/2024	Open			Accounts Payable	RUBICON ENTERPRISES INC	MONTHLY LANDSCAPE MAINTENANCE	$26,388.52
91228	10/17/2024	Open			Accounts Payable	RUIZ, JOE	XFIT FOR ADULT AND YOUTH SEPT 2024	$1,299.60
91229	10/17/2024	Open			Accounts Payable	SHAHKAR, MEHRAN	STRENGTH AND BALANCE SEPT 2024	$1,248.00
91230	10/17/2024	Open			Accounts Payable	SSD ALARM	CASTRO, HARDING, MADERA AND FAIRMONT CLUBHOUSE ALARM SVC AUG24	$1,447.94
91231	10/17/2024	Open			Accounts Payable	ST. FRANCIS ELECTRIC	TS & SL MAINTENANCE RESPONSE SEPT24 ROUTINE	$5,060.90
91232	10/17/2024	Open			Accounts Payable	STAPLES	OFFICE SUPPLIES	$110.00
91233	10/17/2024	Open			Accounts Payable	The Construction Zone, LLC	CUSTOM STREET SIGN ORDER SR#160074	$1,345.05
91234	10/17/2024	Open			Accounts Payable	U.S. BANK	SUCCESSOR AGENCY TO THE EL CERRITO RDA. 2016A TAX ALLO REFUND BD	$2,890.00
91235	10/17/2024	Open			Accounts Payable	UNIVERSAL BUILDING SERVICE	JANITORIAL SERVICES- RECYCLE CHR- SEPT24	$7,017.00
91236	10/17/2024	Open			Accounts Payable	VERIZON WIRELESS	WIRELESS PHONE BILL 02/24-03/23/24	$8,428.06
91237	10/17/2024	Open			Accounts Payable	VERMONT SYSTEMS, INC.	HOSTING SERVICES SEPT 2024	$1,291.36
91238	10/17/2024	Open			Accounts Payable	CONTRA COSTA ALUMNAE CHAPTER OF DELTA SIGMA THE	FACILITY DEPOSIT REFUND	$216.80
91239	10/18/2024	Open			Accounts Payable	EBMUD	EBMUD 08/01/2024-10/01/2024	$18,210.71
91240	10/18/2024	Open			Accounts Payable	CALPERS LONG TERM CARE PROGRAM	PER3 - CALPERS Longterm Care Ins	$39.66
91241	10/18/2024	Open			Accounts Payable	EL CERRITO FIRE DEPT MGMT GRP	MGT1 - FIRE DEPT MGMT GROUP	$50.00
91242	10/18/2024	Open			Accounts Payable	EL CERRITO PUBLIC SFTY EE MGMT	MGT2 - SAFETY EMPLYEE MGMT GROUP	$693.00
91243	10/18/2024	Open			Accounts Payable	FIRE ASSOCIATION	DUE2 - FIRE ASSN DUES	$510.00
91244	10/18/2024	Open			Accounts Payable	LIFE INSURANCE OF NORTH AMERICA	ACCD - Accidental Death & Dismembermt	$61.00
91245	10/18/2024	Open			Accounts Payable	POLICE ASSN.	DUE1 - POLICE ASSN DUES	$5,628.87
91246	10/18/2024	Open			Accounts Payable	PRO FIREFIGHTERS ASSN DUES	DUE3 - EC PRO FIREFIGHTERS DUES	$290.00
91247	10/18/2024	Open			Accounts Payable	SEIU LOCAL 1021	COPE - VOLUNTARY COPE DEDUCTION*	$1,914.55
91248	10/18/2024	Open			Accounts Payable	U.S. BANK - INSTITUTIONAL TRUST - W REGION	PAR - PARS - ARS 457*	$3,189.48
91249	10/24/2024	Open			Accounts Payable	24 HOUR FITNESS USA, LLC	GYM MEMBERSHIP SEPT24	$503.86
91250	10/24/2024	Open			Accounts Payable	A3 PIPELINE	PROGRESS PYMT 1 EL CERRITO STORM DRAIN MISC REPAIRS C5036.10	$70,917.50
91251	10/24/2024	Open			Accounts Payable	ALVARO GANDARA ASTRAY	RELEASE OF BONDS - OCT 2024 PART 2	$2,345.65
91252	10/24/2024	Open			Accounts Payable	AMAZON CAPITAL SERVICES, INC.	BRACKET TOOLS	$379.95
91253	10/24/2024	Open			Accounts Payable	ARGOS CONSTRUCTION	EL CERRITO CITY HALL TARGETED REPAIRS 1212H EL CAMINO REAL #501	$10,260.00
91254	10/24/2024	Open			Accounts Payable	ARMOUR PETROLEUM SERVICE & EQUIPMENT CORP	UST VISUAL INSPECTION ON 10/10/24	$225.00
91255	10/24/2024	Open			Accounts Payable	ARS RESCUE ROOTER	RELEASE OF BONDS - OCT 2024 PART 2	$1,871.00
91256	10/24/2024	Open			Accounts Payable	AT&T	COPPER LAND PHONE LINE FOR CITY STAFF	$7,240.71
91257	10/24/2024	Open			Accounts Payable	AT&T	RELEASE OF BONDS - OCT 2024 PART 2	$2,462.00
91258	10/24/2024	Open			Accounts Payable	AVILA PROJECT MANAGEMENT	2023 MISC STORM DRAIN REPAIRS	$57,372.00
91259	10/24/2024	Open			Accounts Payable	BADGE FRAME, INC.	ORG CHART	$54.00
91260	10/24/2024	Open			Accounts Payable	BARG COFFIN LEWIS & TRAPP, LLP	LEGAL FEES- MONSANTO SETTLEMENT	$615.00
91261	10/24/2024	Open			Accounts Payable	BATTALION ONE FIRE PROTECTION	CITY HALL QUARTER FIRE INSPECTION ON 10/11/2024	$880.00
91262	10/24/2024	Open			Accounts Payable	BAY AREA ICE CREAM CATERING	EMPLOYEE ICE CREAM SOCIAL	$635.00
91263	10/24/2024	Open			Accounts Payable	BAY AREA NEWS GROUP EAST BAY	PUBLIC HEARINGS 09/1-09/30/2024	$476.27
91264	10/24/2024	Open			Accounts Payable	BESS TESTLAB, INC.	RELEASE OF BONDS - OCT 2024 PART 2	$1,696.00
91265	10/24/2024	Open			Accounts Payable	BESS TESTLAB, INC.	RELEASE OF BONDS - OCT 2024 PART 2	$1,696.00
91266	10/24/2024	Open			Accounts Payable	CALIFORNIA DEPARTMENT OF CONSERVATION	SMIP FEES FY24-25 Q1	$1,625.15
91267	10/24/2024	Open			Accounts Payable	CALMO'S PLUMBING & ROOTER	RELEASE OF BONDS - OCT 2024 PART 2	$1,871.00
91268	10/24/2024	Open			Accounts Payable	CHALLENGE ROOTER	RELEASE OF BONDS - OCT 2024 PART 2	$1,696.00
91269	10/24/2024	Open			Accounts Payable	CHILDCARE CAREERS, LLC	MADERA TEMPS	$1,492.70
91270	10/24/2024	Open			Accounts Payable	CINTAS CORPORATION #054 UNIFORMS	CORP YARD UNIFORMS WEEKLY RENTALS	$255.75
91271	10/24/2024	Open			Accounts Payable	CITY OF RICHMOND	CAD FEES - OCT 2024	$70,605.42
91272	10/24/2024	Open			Accounts Payable	COMMUNITY CONSERVATION CENTERS, INC.	MIXED PAPER + NON-CRV HDPE PLASTIC RECYCLING: AUG 2024	$917.90
91273	10/24/2024	Open			Accounts Payable	CORODATA SHREDDING INC.	SHREDDING SVCS SEPT 2024	$223.79
91274	10/24/2024	Open			Accounts Payable	CRIME SCENE CLEANERS, INC.	CLEAN CAR 9 AFTER PRISONER	$130.00

City of El Cerrito

Payment Register

From Payment Date: 10/1/2024 - To Payment Date: 10/31/2024

Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Description	Transaction Amount
91275	10/24/2024	Open			Accounts Payable	DATA TICKET, INC.	BUILDING & SAFETY	$411.16
91276	10/24/2024	Open			Accounts Payable	DON'S TIRE SERVICE, INC.	R&R TIRES CAR 1	$174.73
91277	10/24/2024	Open			Accounts Payable	DONNOE & ASSOCIATES	ADMINISTRATIVE CLERK SPECIALIST TESTING AUTHORIZATION	$930.00
91278	10/24/2024	Open			Accounts Payable	DYNAMIC IMAGING	PICTURE LINK IMAGING SYSTEM MAINTENANCE NOV24 TO OCT25	$4,333.00
91279	10/24/2024	Open			Accounts Payable	EBMUD	EBMUD 08/14/2024-10/11/2024	$3,327.02
91280	10/24/2024	Open			Accounts Payable	EHRET COMPANY	RELEASE OF BONDS - OCT 2024 PART 2	$1,945.00
91281	10/24/2024	Open			Accounts Payable	EHSD-CC SENIOR NUTRITION	CAFE COSTA SENIOR LUNCH PROGRAM CONTRIBUTION REIMB AUG & SEPT 24	$634.35
91282	10/24/2024	Open			Accounts Payable	EVEREST PLUMBING & DRAIN	RELEASE OF BONDS - OCT 2024 PART 2	$1,871.00
91283	10/24/2024	Voided/Reissued	Incorrect Address	11/04/2024	Accounts Payable	FERGUSON, JOHN	VOID	$477.42
91284	10/24/2024	Open			Accounts Payable	FOLGERGRAPHICS, INC.	PUBLIC INFORMATIN - BALLOT MEASURE	$2,194.76
91285	10/24/2024	Open			Accounts Payable	GHIRARDELLI ASSOCIATES	EL CERRITO DEL NORTE TOD COMPLETE STREET PROJECT AUG 2024	$111,481.98
91286	10/24/2024	Open			Accounts Payable	GILMAN STREET PRESS	BUSINESS CARDS	$492.84
91287	10/24/2024	Open			Accounts Payable	GOLDEN BEAR TRANSFER STATION	SWEEP SPOILS ON 10/7/24 2085 TONS	$389.48
91288	10/24/2024	Open			Accounts Payable	GOLDEN STATE SEISMIC & STRUCTURAL INC.	REFUND THE PLANNING REVIEW FEES	$314.40
91289	10/24/2024	Open			Accounts Payable	GOLDFARB & LIPMAN LLP	HOUSING-SB 341 SVC THROUGH 9/30/224	$256.00
91290	10/24/2024	Open			Accounts Payable	GRAHAM POLYGRAPH	POLYGRAPH	$700.00
91291	10/24/2024	Open			Accounts Payable	Green Halo Systems Inc,	HOSTING & MAINTENANCE 062024	$342.00
91292	10/24/2024	Open			Accounts Payable	HILLTOP FORD KIA	REPLACEMENT	$146.30
91293	10/24/2024	Open			Accounts Payable	HILLYARD	CITY-WIDE JANITORIAL SERVICES	$311.13
91294	10/24/2024	Open			Accounts Payable	J & O'S COMMERCIAL TIRE CENTER	TIRE MOUNT	$198.60
91295	10/24/2024	Open			Accounts Payable	KAISER PERMANENTE	PRE-PLACEMENT PHYSICALS	$1,734.00
91296	10/24/2024	Open			Accounts Payable	KEL-AIRE	HVAC	$1,859.23
91297	10/24/2024	Open			Accounts Payable	LACK, CHRIS	OPEN CERAMIC THURS/ INTRO SEPT 2024	$682.20
91298	10/24/2024	Open			Accounts Payable	LARRIETA SANITATIION CONSTRUCTION	RELEASE OF BONDS - OCT 2024 PART 2	$1,799.12
91299	10/24/2024	Open			Accounts Payable	LSA ASSOCIATES, INC.	1711 EASTSHORE- PROFESSIONAL SERVICES AUG 24	$6,380.00
91300	10/24/2024	Open			Accounts Payable	ODP BUSINESS SOLUTIONS, LLC	SUPPLIES	$370.75
91301	10/24/2024	Open			Accounts Payable	OLIVER'S TOW INC.	EVIDENCE TOW 2024-1969	$115.50
91302	10/24/2024	Open			Accounts Payable	OLIVERO PLUMBING	FAIRMONT AVE IRRIGATION GATE VALVE LEAK REPAIR	$915.37
91303	10/24/2024	Open			Accounts Payable	PAYMENTUS CORPORATION	CREDIT CARD PROCESSING FEES AUG 2024	$5,502.28
91304	10/24/2024	Open			Accounts Payable	PG&E	RELEASE OF BONDS - OCT 2024 PART 2- PM 44085671	$14,608.77
91305	10/24/2024	Open			Accounts Payable	PLACEWORKS	SAFETY ELEMENT UPDATE SVC 09/01-09/30/2024	$2,149.65
91306	10/24/2024	Open			Accounts Payable	POLCO	NATIONAL COMMUNITY SURVEY & SOFTWARE ACCESS	$8,783.33
91307	10/24/2024	Open			Accounts Payable	POTRERO AVE PARTNERS LLC	RELEASE OF BONDS - OCT 2024 PART 2	$792.00
91308	10/24/2024	Open			Accounts Payable	PREFERRED ALLIANCE, INC.	PRE-EMPLOYMENT TEST	$42.00
91309	10/24/2024	Open			Accounts Payable	PSM LLC	SOUND TESTING	$1,200.00
91310	10/24/2024	Open			Accounts Payable	RAMOS, STEPHANIE, R	ZUMBA CLASSES SEPT24	$3,998.10
91311	10/24/2024	Open			Accounts Payable	RCX, INC.	RELEASE OF BONDS - OCT 2024 PART 2	$1,799.12
91312	10/24/2024	Open			Accounts Payable	RICOH USA, INC	LEASE PAYMENT FOR MP C307 AT CORPYARD	$1,591.71
91313	10/24/2024	Open			Accounts Payable	RILE, KATHRYN	CERAMIC MON EVENING SEPT 2024	$468.00
91314	10/24/2024	Open			Accounts Payable	S.P. AUTOMOTIVE	TRUCK SUPPLIES DIESEL EXHAUST FLUID + GREASE	$628.09
91315	10/24/2024	Open			Accounts Payable	SEWER MASTER	RELEASE OF BONDS - OCT 2024 PART 2	$718.00
91316	10/24/2024	Open			Accounts Payable	SHABABO, TRACEY, ELISE	FALL SEWING/TEXTILE CLASSES 9/23-10/18	$2,119.20
91317	10/24/2024	Open			Accounts Payable	SIEGFRIED ENGINEERING, INC.	ARLINGTON PARK	$2,175.80
91318	10/24/2024	Open			Accounts Payable	SPLASHTACULAR, LLC	SECOND PROGRESS PAYMENT	$16,091.00
91319	10/24/2024	Open			Accounts Payable	STATE OF CA DEPT OF JUSTICE	FINGER PRINTING SEPT 2024	$1,975.00
91320	10/24/2024	Open			Accounts Payable	STERICYCLE, INC.	SHREDDING	$85.88
91321	10/24/2024	Open			Accounts Payable	STREAMLINE BUILDERS	RETENTION RELEASE-ARLINTON PARK IMPROVEMENT C3082	$19,624.21
91322	10/24/2024	Open			Accounts Payable	SUPER SOCCER STARS	SATURDAY SOCCER SUMMER 24	$5,821.20
91323	10/24/2024	Open			Accounts Payable	TERRA NOVA ENGINEERING INC	RELEASE OF BONDS - OCT 2024 PART 2	$1,730.00
91324	10/24/2024	Open			Accounts Payable	TRIPEPI SMITH AND ASSOCIATES, INC.	COMMUNICATION SUPPORT	$3,750.00
91325	10/24/2024	Open			Accounts Payable	UNIVERSAL BUILDING SERVICE	GARDEN ROOM DEPOSIT REFUND	$121.00
91326	10/24/2024	Open			Accounts Payable	WESTERN STATES OIL COMPANY	RENEWABLE DIESEL	$13,393.39
91327	10/24/2024	Open			Accounts Payable	GHIRARDELLI ASSOCIATES	DEL NORTE TOD COMPLETE STREET APRIL24	$62,392.84
91328	10/31/2024	Open			Accounts Payable	4LEAF, INC.	Plan Review/Technical Services	$47,492.90
91329	10/31/2024	Reconciled	Duplicate Payment	11/07/2024	Accounts Payable	ADAMS SAFETY TRAINING	Teen Babysitting CPR Class	$1,200.00
91330	10/31/2024	Open			Accounts Payable	ASBURY ENVIRONMENTAL SERVICES	10/16/24 Motor Oil Recycling	$102.00
91331	10/31/2024	Open			Accounts Payable	AT&T	Release of Bonds	$2,414.00

City of El Cerrito

Payment Register

From Payment Date: 10/1/2024 - To Payment Date: 10/31/2024

Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Description	Transaction Amount
91332	10/31/2024	Open			Accounts Payable	BESS TESTLAB, INC.	Release of Bonds Oct 18	$5,088.00
91333	10/31/2024	Open			Accounts Payable	BEYOND PLUMBING	Release of Bonds	$1,730.00
91334	10/31/2024	Open			Accounts Payable	BILL'S UNDERGROUND	release of bonds	$1,871.00
91335	10/31/2024	Open			Accounts Payable	BKF ENGINEERS	Storm Drain Repair	$7,709.50
91336	10/31/2024	Open			Accounts Payable	CA Municipal Statistics, Inc.	ACFR Statistical Report	$1,100.00
91337	10/31/2024	Open			Accounts Payable	CARRION, DAMIEN	Class Reimbursement - Fire Chief Officer 3C	$798.00
91338	10/31/2024	Open			Accounts Payable	CHILDCARE CAREERS, LLC	Fairmont Temp	$2,931.48
91339	10/31/2024	Open			Accounts Payable	CINTAS CORPORATION #054 UNIFORMS	Corp Yard Uniform Weekly Rental	$265.65
91340	10/31/2024	Open			Accounts Payable	CPS HR CONSULTING	Recruiting - PD	$1,641.53
91341	10/31/2024	Open			Accounts Payable	CRIME SCENE CLEANERS, INC.	Clean car #14	$130.00
91342	10/31/2024	Open			Accounts Payable	DICKINSON FLEET SVCS / COX AUTOMOTIVE	R4 PTO Inspection and Camera Wiring swap	$2,488.45
91343	10/31/2024	Open			Accounts Payable	DON'S TIRE SERVICE, INC.	R&R Tire Car 5	$191.77
91344	10/31/2024	Open			Accounts Payable	DU, JILL	GFOA Membership Renewal	$150.00
91345	10/31/2024	Open			Accounts Payable	DUNNIGAN PSYCHOLOGICAL & THREAT ASSESSMENTS	Return to Work Evaluation	$625.00
91346	10/31/2024	Open			Accounts Payable	EAST BAY REGIONAL COMMUNICATIONS SYSTEM	Communications System	$77,832.00
91347	10/31/2024	Open			Accounts Payable	EBMUD	EBMUD 08/02/2024-10/08/2024	$14,658.01
91348	10/31/2024	Open			Accounts Payable	GOLDEN GATE K9	Monthly K9 Trainings	$1,350.00
91349	10/31/2024	Open			Accounts Payable	HDL COREN & CONE	Contract Services Property Tax Q2FY25	$2,880.00
91350	10/31/2024	Open			Accounts Payable	HILLYARD	Custodial Equipment - Vacuums	$1,412.10
91351	10/31/2024	Open			Accounts Payable	HONEY BUCKET	Central Park Service 10/15/24 - 11/11/24	$241.05
91352	10/31/2024	Open			Accounts Payable	JOHNSON CONTROLS SECURITY SOLUTIONS	City Hall Alarm Service 11/1/24 -1/31/25	$496.67
91353	10/31/2024	Open			Accounts Payable	KATO PLUMBING	Release of bonds	$3,567.00
91354	10/31/2024	Open			Accounts Payable	KNORR SYSTEMS, INC.	Pool Quarterly Maintenance	$4,822.27
91355	10/31/2024	Open			Accounts Payable	L.N. CURTIS & SONS	OC Spray	$162.93
91356	10/31/2024	Open			Accounts Payable	LARRIETA SANITATIION CONSTRUCTION	Release of Bonds	$1,871.00
91357	10/31/2024	Open			Accounts Payable	LS CONSTRUCTION	release of bonds	$3,460.00
91358	10/31/2024	Open			Accounts Payable	MACK5	Community Center Roof Replacement	$1,778.00
91359	10/31/2024	Open			Accounts Payable	NAPA RECYCLING & WASTE SERVICES, LLC	Curbside Single Stream Recycling Processing Sept 24	$14,913.25
91360	10/31/2024	Open			Accounts Payable	NICHOLS CONSULTING ENGINEERS	5 Year Paving Plan	$2,742.50
91361	10/31/2024	Open			Accounts Payable	ODP BUSINESS SOLUTIONS, LLC	Recreation Office Supplies	$208.04
91362	10/31/2024	Open			Accounts Payable	OIL CHANGERS	Oil Change car #28	$116.53
91363	10/31/2024	Open			Accounts Payable	PG&E	Release of Bonds	$17,858.77
91364	10/31/2024	Open			Accounts Payable	PINNACLE PETROLEUM INC	Unleaded Fuel	$26,789.18
91365	10/31/2024	Open			Accounts Payable	PIPE SPY INC	Release of bonds	$823.00
91366	10/31/2024	Open			Accounts Payable	PORTOLA HOTEL & SPA AT MONTEREY BAY	Hotel for PD team building - third deposit	$3,800.00
91367	10/31/2024	Open			Accounts Payable	POSTMASTER	Postage for Winter/Spring 25 Activity Guide	$4,500.00
91368	10/31/2024	Open			Accounts Payable	R.V.O. ROOTER	Release of Bonds	$1,696.00
91369	10/31/2024	Open			Accounts Payable	RDH Building Science Inc,	City Hall Leak Repairs	$7,087.50
91370	10/31/2024	Open			Accounts Payable	Serological Research Institute	Lab fees	$4,050.00
91371	10/31/2024	Open			Accounts Payable	TAHIR DOSSETT	Ball2Thrive August 2024	$936.00
91372	10/31/2024	Open			Accounts Payable	TERRA NOVA ENGINEERING INC	Release of Bonds	$1,871.00
91373	10/31/2024	Open			Accounts Payable	The Construction Zone, LLC	Infrastructure Supplies Sign Posts, Sleeves & Anchors	$4,212.93
91374	10/31/2024	Open			Accounts Payable	THE PROFESSIONAL TREE CARE CO.	HNA Fire Fuel Reduction Work	$25,000.00
91375	10/31/2024	Open			Accounts Payable	THEIS ENGINEERING & ASSOCIATES	Del Norte Engineering Support	$15,943.50
91376	10/31/2024	Open			Accounts Payable	THREE O'CLOCK ROCK	HASEP 3Oclock Rock 9/3-10/22	$2,288.00
91377	10/31/2024	Open			Accounts Payable	TIM JUNG INVESTIGATIONS	Background Investigation	$1,845.56
91378	10/31/2024	Open			Accounts Payable	TRB AND ASSOCIATES, INC.	Professional Services/Staffing	$40,480.00
91379	10/31/2024	Open			Accounts Payable	TYLER TECHNOLOGIES	New World ERP Software	$50,824.05
91380	10/31/2024	Open			Accounts Payable	Bender, Alex , Philip	Real Property Tax Rebate for 2006 Tamalpais Ave	$7,000.00
91381	10/31/2024	Open			Accounts Payable	Choi, Maggie	Release of Bonds	$1,696.00
91382	10/31/2024	Open			Accounts Payable	Jacob, Yann	Reimbursement for Gators Swim Club Officiant	$193.00
TOTAL CHECKS					**334 Transactions**			$2,479,139.42

City of El Cerrito

Payment Register

From Payment Date: 10/1/2024 - To Payment Date: 10/31/2024

Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Description	Transaction Amount
Accounts Payable EFTs								
3000	10/04/2024	Open			Accounts Payable	EDD - PAYROLL TAX DEPOSIT	CA - CA Tax	$56,151.08
3001	10/04/2024	Open			Accounts Payable	IRS	FED - Fed Tax*	$216,759.88
3002	10/04/2024	Open			Accounts Payable	MIssionSquare (name chg 03-2021 formerly ICMA)	ICM1 - ICMA-457 #300530 FLAT DOLLAR*	$56,285.43
3003	10/04/2024	Open			Accounts Payable	P E R S	PE1% - PERS SEIU*	$196,547.80
3004	10/18/2024	Open			Accounts Payable	EDD - PAYROLL TAX DEPOSIT	CA - CA Tax	$44,777.03
3005	10/18/2024	Open			Accounts Payable	IRS	FED - Fed Tax*	$178,220.11
3006	10/18/2024	Open			Accounts Payable	MIssionSquare (name chg 03-2021 formerly ICMA)	ICM1 - ICMA-457 #300530 FLAT DOLLAR*	$51,494.81
3007	10/18/2024	Open			Accounts Payable	P E R S	PE CM PEPRA - PERS CM PEPRA*	$194,145.67
3008	10/18/2024	Open			Accounts Payable	EDD - PAYROLL TAX DEPOSIT	CA - CA Tax	$38.23
3009	10/18/2024	Open			Accounts Payable	IRS	FED - Fed Tax*	$172.68
3011	10/01/2024	Open			Accounts Payable	JPMorgan Chase Bank	2012 RECYCLING FACILITY PAYMENT	$76,584.64
3012	10/01/2024	Open			Accounts Payable	SUTTER HEALTH PLUS	SUTTER HEALTH PLUS - OCT 2024 PAYMENT	$37,772.60
3013	10/10/2024	Open			Accounts Payable	DEPARTMENT OF THE TREASURY	TO RECORD EFT FICA	$448.66
3018	10/31/2024	Open			Accounts Payable	FIRST DATA MERCHANT SERVICES INC	MERCHANT FEE EXPENSE - SEPTEMBER 24	$745.70
3019	10/31/2024	Open			Accounts Payable	FIRST DATA MERCHANT SERVICES INC	MERCHANT FEE EXPENSE - SEPTEMBER 24	$58.04
3020	10/31/2024	Open			Accounts Payable	FIRST DATA MERCHANT SERVICES INC	MERCHANT FEE EXPENSE - SEPTEMBER 24	$1,277.56
3021	10/31/2024	Open			Accounts Payable	FIRST DATA MERCHANT SERVICES INC	MERCHANT FEE EXPENSE - SEPTEMBER 24	$92.13
3022	10/31/2024	Open			Accounts Payable	FIRST DATA MERCHANT SERVICES INC	MERCHANT FEE EXPENSE - SEPTEMBER 24	$530.32
3023	10/31/2024	Open			Accounts Payable	FIRST DATA MERCHANT SERVICES INC	MERCHANT FEE EXPENSE - SEPTEMBER 24	$38.37
3024	10/31/2024	Open			Accounts Payable	FIRST DATA MERCHANT SERVICES INC	MERCHANT FEE EXPENSE - SEPTEMBER 24	$38.39
3025	10/31/2024	Open			Accounts Payable	FIRST DATA MERCHANT SERVICES INC	MERCHANT FEE EXPENSE - SEPTEMBER 24	$38.39
3026	10/31/2024	Open			Accounts Payable	AMEX/AMERICAN EXPRESS	MERCHANT FEE EXPENSE - SEPTEMBER 24	$55.49
3027	10/31/2024	Open			Accounts Payable	CLOVER	MERCHANT FEE EXPENSE - SEPTEMBER 24	$23.90
3028	10/31/2024	Open			Accounts Payable	AUTHORIZE.NET	MERCHANT FEE EXPENSE - SEPTEMBER 24	$60.50
3029	10/31/2024	Open			Accounts Payable	CARDCONNECT	MERCHANT FEE EXPENSE - SEPTEMBER 24	$8,192.83
3030	10/31/2024	Open			Accounts Payable	CARDCONNECT	MERCHANT FEE EXPENSE - SEPTEMBER 24	$2,758.71
3031	10/31/2024	Open			Accounts Payable	CARDCONNECT	MERCHANT FEE EXPENSE - SEPTEMBER 24	$3,258.17
3032	10/31/2024	Open			Accounts Payable	MECHANICS BANK	MERCHANT FEE EXPENSE - SEPTEMBER 24	$151.01
3033	10/29/2024	Open			Accounts Payable	U.S. BANK - CORPORATE PAYMENT SYS	2017 REVENUE BOND DEBT SVC- NOV24	$155,226.55
3034	10/31/2024	Open			Accounts Payable	KS STATEBANK	2023 CHEVROLET TAHOE SPECIAL SERVICE VEHICLES WITH UPFITTING	$4,907.41
3035	10/24/2024	Open			Accounts Payable	PG&E	PG&E 09/04/24-10/01/2024	$22,395.16
3036	10/24/2024	Open			Accounts Payable	PG&E	PG&E 09/03/24-09/30/2024	$28,612.87
3037	10/31/2024	Open			Accounts Payable	CALIFORNIA DEPT OF TAX & FEE ADMIN (CDTFA)	REC DEPT SALES & USE TAX RETURN 7/1-9/30/24	$283.00
TOTAL EFT's:					**33 Transactions**			$1,338,143.12

ACCOUNTS PAYABLE	Checks & EFT's	**Status**	**Count**	**Transaction Amount**
		Open	365	$3,754,412.28
		Voided	2	$62,870.26
		Total	367	$3,817,282.54

PAYROLL	All	**Status**	**Count**	**Transaction Amount**
		Total Checks	118	$97,658.30
		Voided Checks	0	$0.00
		Total EFT's	511	$1,147,088.08
		Total	629	$1,244,746.38

GRAND TOTAL			996	$5,062,028.92

AGENDA BILL

Agenda Item No. 9.A.

Date: November 19, 2024
To: El Cerrito City Council
From: Crystal Reams, Finance Director/City Treasurer
Subject: Amendment to City Comprehensive Financial Policies Related to the General Fund Reserve and Emergency Disaster Recovery Fund (EDRF)

ACTION PROPOSED

Adopt a resolution amending the City of El Cerrito Comprehensive Financial Policies to a) revise section 3.2 regarding the General Fund Reserve Policy; and b) revise section 4.2 regarding the Emergency and Disaster Recovery Fund (EDRF) policy.

BACKGROUND

The City of El Cerrito's Comprehensive Financial Policies serve as a guideline for operational and strategic decision making related to financial matters for use by the City Council and staff. The goal is to maintain the City's financial stability in order to continually adapt to local, regional, and national economic changes. Such policies will allow the City to maintain and enhance a sound fiscal condition. These Financial Policies are reviewed annually by the Financial Advisory Board (FAB) and any proposed substantive revisions are submitted to the City Council for approval. The City's Comprehensive Financial Policies are utilized when preparing the Annual Operating Budget and are in conformance with all state and federal laws, generally accepted accounting principles (GAAP) and standards of the Governmental Accounting Standards Board (GASB) and the Government Finance Officers Association (GFOA). These Policies were last revised by the City Council on August 15, 2023, when the Emergency and Disaster Recovery Fund (EDRF) was established.

ANALYSIS

Over the past three years, the City has generated an total reserve level of $22,957,167, including $12,584,277 in unassigned General Fund Reserve, $1,372,890 in the City's Section 115 Pension Trust, and $9,000,000 in the EDRF. In order to ensure that the City continues to have sufficient reserves and continues to operate sustainably in the long-term, the FAB evaluated the Comprehensive Financial Policies with respect to the General Fund Reserve policy threshold and the EDRF policy threshold at the August 27, 2024, and October 22, 2024, meetings.

The current language regarding General Fund Reserve levels is in Section 3.2 of the Comprehensive Financial Policies, which reads:

> *3.2. It is a goal of the City to achieve a General Fund annual operating reserve of 10% of projected General Fund operating expenditures in each fiscal year. As part of the annual budget process, the City Council shall consider a Five-Year Plan that attempts to maintain a reserve ratio of 10%. The City Council may adopt a deficit budget to deal with the uses discussed in Section 3.5 so long as the projected*

reserve does not go below 10% in any year of the Five-Year Plan. Should the General Fund reserve fall below 10%, each budget year the City will adopt a plan to restore the reserve percentage to 10% within five years and 15% within 10 years.

The City is currently following this policy, and the current reserve level of 24.5% exceeds the current minimum level of 10% of General Fund expenditures as stated in section 3. However, the FAB felt that the current 10% policy would be insufficient to support the City's needs long-term and recommends increasing the policy threshold for unrestricted General Fund balance to 17% of operating expenditures in each fiscal year. This increase would not affect the waterfall policy that the City Council adopted in August 2023, and would be in addition to the EDRF, which has a separately calculated reserve threshold.

The language proposed by the FAB reads as follows:

3.2. The City shall maintain an unrestricted General Fund operating reserve of 17% of projected General Fund operating expenditures in each fiscal year. The City Council may adopt a deficit budget if the projected reserve does not go below 10% in any year of the Five-Year Budget Forecast. Should the General Fund reserve fall below 10%, each budget year the City will adopt a plan to restore the reserve percentage to 17%.

Further, the FAB discussed the funding of the EDRF as per the Policies and the recommended reserve threshold. The current language regarding the funding of the EDRF is included in section 4.2 and reads as follows:

4.2. The purpose of this fund is to provide cash reserves in the event of severe economic downturns or disasters. The City Council shall fund three months of payroll costs, , in the EDRF. The cash reserve requirement shall be reviewed every biennial budget cycle. The City budget shall contain a plan to achieve the target cash reserve in the EDRF over two biennial budget cycles.

The FAB propose several adjustments to the language regarding funding levels for the EDRF, including removing a typo included in error. In particular, the FAB recommends language clarifying the funding threshold as 13% of the projected General Fund operating expenditures in a fiscal year, rather than three months of payroll costs, which can vary greatly depending on seasonality of City services. Combined together, the EDRF and unassigned General Fund reserve balance are recommended to total 30% of projected General Fund operating expenditures in each fiscal year.

The language proposed by the FAB reads as follows:

4.2. The purpose of this fund is to provide cash reserves in the event of severe economic downturns or disasters. The City shall fund and maintain the EDRF at 13% of the projected General Fund operating expenditures in each fiscal year.

The changes to Sections 3.2 and 4.2 of the Comprehensive Financial Policies were recommended by the FAB motion, which passed by a 3-0 vote with one member absent. Staff concurs with the FAB's proposed language and recommends that the City Council approve the language to revise the policies.

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

- *High Performing Organization.*

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

FINANCIAL CONSIDERATIONS
There is no current fiscal impact to the City of adopting this policy. The City currently has reserves above both the current policy level and the new level recommended by the FAB.

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

Reviewed by:

Karen Pinkos, City Manager

Attachments:
1. Resolution
2. Exhibit A to Resolution

RESOLUTION 2024-XX

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF EL CERRITO APPROVING AMENDMENTS TO THE CITY OF EL CERRITO COMPREHENSIVE FINANCIAL POLICIES RELATED TO THE GENERAL FUND RESERVE POLICY AND THE EMERGENCY DISASTER RELIEF FUND

WHEREAS, the purpose of the Comprehensive Financial Policies are to provide guidelines for operational and strategic decision making related to financial matters; and

WHEREAS, the Comprehensive Financial Policies were last amended in August 2025 as a part of the annual review; and

WHEREAS, the Comprehensive Financial Policies have been reviewed by the Financial Advisory Board (FAB); and

WHEREAS, the FAB and the City Council intend to modify the Comprehensive Financial Policies to increase the General Fund Reserve policy level from 10% to 17% of General Fund annual expenditures; and

WHEREAS, the FAB and the City Council intend to modify the Comprehensive Financial Policies to set the policy level for the Emergency Disaster and Relief Fund (EDRF) at 13% of General Fund annual expenditures; and

WHEREAS, City staff agree with the recommended amendments to the Comprehensive Financial Policies that establish the intended revisions; and

WHEREAS, revisions to the policy proposed by the FAB and City staff have been incorporated in the attached document.

NOW THEREFORE, BE IT RESOLVED by the City Council of the City of El Cerrito, that it hereby approves the City of El Cerrito Comprehensive Financial Policy effective November 20, 2024 incorporated by reference and attached hereto as Exhibit A.

BE IT FURTHER RESOLVED that this resolution shall become effective immediately upon passage and adoption

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

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

IN WITNESS of this action, I sign this document and affix the corporate seal of the City of El Cerrito on _____.

_____
Holly M. Charléty, City Clerk

APPROVED:

_____
Tessa Rudnick, Mayor

CITY OF EL CERRITO
COMPREHENSIVE FINANCIAL POLICIES
Approved: Resolution No. 2023-65: August 15, 2023

DRAFT REVISION NOVEMBER 2024

PURPOSE:
To establish a comprehensive set of financial policies for the City that will serve as a guideline for operational and strategic decision making related to financial matters.

POLICY:
The following financial policies are intended to establish a comprehensive set of guidelines for use by the City Council and staff on decision-making that has a fiscal impact. The goal is to maintain the City's financial stability in order to be able to continually adapt to local, regional, and national economic changes. Such policies will allow the City to maintain and enhance a sound fiscal condition.

This financial policy will be reviewed annually by the Financial Advisory Board and any proposed substantive revisions will be submitted to the City Council for approval. The City's comprehensive financial policies will be utilized when preparing the Annual Operating Budget and shall be in conformance with all state and federal laws, generally accepted accounting principles (GAAP) and standards of the Governmental Accounting Standards Board (GASB) and the Government Finance Officers Association (GFOA).

1. OVERVIEW & LONG-TERM FINANCIAL PLANNING
1.1. A Five-Year Year Financial Plan will be prepared at a minimum for the General Fund, and Integrated Waste Management Funds. The City's Five-Year Financial Plan is the long-term picture of the City's finances and will be updated annually as part of the annual budget process.

1.2. The City shall seek a balance in the overall revenue structure between more stable revenue sources (e.g. Property Tax and Utility Taxes) and economically sensitive revenue sources (e.g., Sales Tax).
1.3. The City shall develop and maintain methods for the evaluation of future development and major fiscal impacts on the City budget.

1.4. The City shall develop and implement a financial plan to address its funding needs for issues like deferred maintenance and unfunded liabilities.

1.5. The City shall address issues related to cash flow requirements and any short-term borrowing requirements on a timely basis.

1.6. The City shall require any annexation agreements to have a long- term beneficial financial impact on the City.

2. BUDGET POLICIES
2.1. The City Manager shall prepare a proposed annual budget to be reviewed by the Financial Advisory Board and presented to the City Council within all statutorily prescribed deadlines. The City Council will adopt the budget at a public hearing by June 30 of each year.

2.2. A Budget will be adopted by Resolution of the City Council annually, which will contain the budget amendment process, budget amendment authority, and spending authorities. All departments are responsible for meeting the City's financial policy goals and ensuring the City's long-term financial health. Budget control is maintained at the fund level. The City Manager is authorized to transfer budgeted amounts within departments and within funds. In addition, amendments that are made to authorize spending of increased or new special purpose revenues may be approved by the City Manager. Budget

modifications between funds or increases or decreases to a fund's overall budget must be approved by the City Council.

2.3. It is the City's policy to adopt a balanced General Fund budget where operating revenue is equal to, or exceeds, operating expenditures. In the event a balanced budget is not adopted, due to a deliberate reduction of accumulated fund balance or if the cause of the imbalance is expected to last for no more than one year, as with the case of a one time settlement or large purchase, the planned use of reserves to balance the budget is permitted as long as the reserve is consistent with the amounts described in Section 3., General Fund Balance Reserve Policy.

2.4. The operating budget shall serve as the annual financial plan for the City. It shall serve as the City's management plan for implementing goals and objectives of the City Council, City Manager and departments and will define service levels.

2.5. During the annual budget development process, the existing budget shall be examined to assure removal or reduction of any services or programs that should be eliminated or reduced in cost.

2.6. The annual review process shall include an assessment to determine if funds are available to operate and maintain proposed capital facilities and other public improvements.

2.7. Any General Fund year-end operating surplus (the excess of actual General Fund revenue less actual General Fund expenditures) shall be allocated for the following, subject to City Council approval, using the following priority order until any such annual General Fund surplus is fully allocated:

1. General Fund Reserve, until the General Fund has reached 100% of its targeted reserve ratio as specified in the General Fund Reserve Policy (Section 3 of this policy).

2. Emergency Disaster Relief Fund (EDRF), until the balance in that fund reaches 100% of the target balance as specified in Emergency and Disaster Recovery Fund (Section 4 of this policy).

3. A minimum of 33% of the remaining surplus to additional discretionary payments towards the City's unfunded liabilities and/or contributions towards a pension or other post-employment benefit trust.

4. The City Manager will make recommendations to the City Council to use any remaining surplus to fund non-recurring expenditures such as capital improvements, equipment purchases, or other, one-time expenditures which will not require additional future expense outlay for maintenance, additional staffing, or other recurring expenditures.

2.8. Where practical, the City's annual budget will include performance measures of workload, efficiency, and effectiveness.

2.9. Revenues:

2.9.1. The City will estimate annual revenues using an objective, analytical process; specific assumptions will be documented and maintained. Budgeted revenues will be estimated conservatively using accepted standards and estimates provided by the state, other governmental agencies, and/or reliable economic forecasters when available.

2.9.2. Specific revenue sources will not be dedicated for specific purposes, unless required by law or Generally Accepted Accounting Principles (GAAP). All non-tax increment, non-restricted

revenues will be deposited in the General Fund and appropriated through the budget process. On-going revenues will fund on-going expenditures.

2.9.3. A diversified and stable revenue system will be maintained to the extent possible to protect programs from short-term fluctuations in any single revenue source.

2.10. Appropriations:

2.10.1. The City shall, to the extent possible, pay for current year expenditures with current year revenues. Where authorized activities or equipment remain incomplete and/or unpurchased, revenues and/or fund balance may be carried forward at the City Manager's direction to the next fiscal year to support such an activity/purchase.

2.10.2. The City shall avoid budgetary procedures which rely on financial strategies that defer payment of current operating expenses to future years.

2.10.3. Department Heads are responsible for ensuring that department expenditures stay within the department's budgeted appropriation.

2.10.4. A City Council Resolution is necessary to increase any total fund appropriation where no corresponding revenue offset exists that is restricted for that purpose.

2.10.5. The City Manager may adjust appropriations among departments within a fund.

3. GENERAL FUND RESERVE POLICY

3.1. The purpose of the reserve policy is to set aside funds to insure against events that would adversely affect the financial condition of the City and jeopardize the continuation of necessary public services. The reserve is designed to protect issuer ratings and offset economic downturns and revenue shortfalls.

3.2. ~~It is a goal of t~~The City shall maintain ~~to achieve~~ an unrestricted General Fund ~~annual~~ operating reserve of 1~~0~~7% of projected General Fund operating expenditures in each fiscal year. ~~As part of the annual budget process, t~~The City Council ~~shall consider a Five-Year Plan that attempts to maintain a reserve ratio of 10%. The City Council~~ may adopt a deficit budget ~~to deal with the uses discussed in Section 3.5 so long as~~if the projected reserve does not go below 10% in any year of the Five-Year ~~Plan~~Budget Forecast. Should the General Fund reserve fall below 10%, each budget year the City will adopt a plan to restore the reserve percentage to 1~~5~~70% ~~within five years and 15% within 10 years~~.

3.3. The unreserved fund balance in an Internal Service Fund may be transferred to the General Fund only for a fiscal emergency or for one-time uses such as natural disasters or unforeseen liabilities.

4. EMERGENCY AND DISASTER RECOVERY FUND (EDRF) 4.1. The City shall maintain a separate fund on its books called the Emergency and Disaster Recovery Fund (EDRF), which will be a restricted portion of the City's General Fund. The cash in this fund will be invested in accordance with the City's investment policy.

4.2. The purpose of this fund is to provide cash reserves in the event of severe economic downturns or disasters. The City ~~Council~~ shall fund and maintain the EDRF at 13% of the projected General Fund operating expenditures in each fiscal year. ~~three months of payroll costs, , in the EDRF. The cash reserve requirement shall be reviewed every biennial budget cycle. The City budget shall contain a plan to achieve the target cash reserve in the EDRF over two biennial budget cycles.~~

4.3. The City Council may authorize the use of the EDRF for the purposes described in this Section 4 by a simple majority of the quorum. In the event that, because of an emergency, a quorum of the City Council is unavailable to meet, a single member or the City Manager may call a meeting to reconstitute the City Council, pursuant to the California Emergency Services Act (Gov. Code § 8642.) Once reconstituted, the City Council may authorize the use of the EDRF for the purposes described in this Section 4.

4.4. In the event that, because of the nature of an emergency, use of the EDRF is necessary before it is possible for the City Council to meet, the City Manager may use the EDRF for the purposes described in this Section 4. At the first meeting of the City Council thereafter, the City Council shall be asked to ratify the action of the City Manager. In the event that the City Manager is unavailable because of the emergency, the assistant director of emergency services, as defined in Chapter 2.28 of the El Cerrito Municipal Code, may use the EDRF for the purposes described in this Section 4. At the first meeting of the City Council thereafter, the City Council shall be asked to ratify the action of the assistant director of emergency services.

5. FINANCIAL REPORTING POLICIES

5.1. Accounting Standards: The City's accounting and financial reporting systems shall be maintained in conformance with all state and federal laws, generally accepted accounting principles (GAAP) and standards of the Governmental Accounting Standards Board (GASB) and the Government Finance Officers Association (GFOA). The City will make every attempt to implement all changes to governmental accounting practices at the earliest practicable time.

5.1.1. Annual Audit: An annual audit will be performed by an independent public accounting firm with an audit opinion to be included with the City's published Annual Comprehensive Financial Report (ACFR). The ACFR will be submitted annually to the Government Finance Officers Association for peer review with the goal of continuing receipt of the Certificate of Achievement for Excellence in Financial Reporting.

5.1.2. The independent firm will be selected through a competitive bidding process at least once every five years. The contract may be for an initial period of three years with two additional one-year options at the City Council's discretion. The current firm may be allowed to participate in the bid process. The need for rotation of the audit staff or audit firm will be considered in the bid process. The Finance Director will review the qualifications of prospective firms and make a recommendation to the City Council. The audit contract will be awarded by the City Council.

5.2. The City shall prepare and issue timely interim budget reports on the City's fiscal status to the City Council on no less than a quarterly basis. Reports will be prepared and presented to the City Council that explain key economic and fiscal developments, note significant deviations from the budget, include information on revenue and expenditures by operating department and by revenue/expenditure category, and when required, outline any corrective actions necessary to maintain the City's financial position. Reports may be required on a monthly basis by the City Council if they deem it necessary to more frequently monitor the budget. Reports will be provided to the public on the City's website.

6. OPERATIONAL MANAGEMENT POLICIES

6.1. The City shall not commit to new spending for operating or capital improvement purposes until an analysis of all current and future cost implications relating to those programs and projects is completed.

6.2. All departments are responsible for meeting policy goals and ensuring long-term financial health. Future service plans and program initiatives will be developed to reflect current policy directives, projected resources and future service requirements.

6.3. Departmental requests for increases in staffing will be thoroughly analyzed; only those that meet adopted program initiatives and policy directives will be considered. To the extent feasible, personnel cost reductions will be achieved through attrition.

6.4. User Fees and Charges and Development Impact Fees:

6.4.1. Where direct services to users can be measured, as set forth in the Master Fee Schedule, the City should use appropriate fees, charges, or assessments rather than general tax funds. All user fees and charges will be examined or adjusted annually to determine the direct and indirect cost of service. User fees and charges for services shall be established at a level related to the cost of providing such service except where the City Council has determined there is a public benefit to subsidize the service with tax-based revenue. The acceptable recovery rate and any associated changes to user fees and charges will be approved by the City Council following public review.

6.4.2. The City may identify the costs associated with new development as a basis for establishing development impact fees but the long-term benefit of the development to the City should be considered in establishing such fees.

6.5. Grant Management:

6.5.1. The City shall actively pursue federal, state and other grant opportunities when deemed appropriate. Before accepting any grant, the City shall thoroughly consider the implications in terms of ongoing obligations that will be required in connection with acceptance of said grant and present that report for approval by the City Council.

6.5.2. The term of Grant funded positions for programs should be clearly identified and presented to the City Council for approval. It is mandatory to disclose if General Fund revenues will be needed to fund a position during or after the Grant or program expires.

6.5.3. Grant funding will be considered to leverage City funds. Inconsistent and/or fluctuating grants should not be used to fund ongoing programs. Programs financed with grant monies will be budgeted in separate cost centers, and the service program will be adjusted to reflect the level of available funding. In the event of reduced grant funding, City resources may be substituted only after all program priorities and alternatives are considered.

6.5.4. The cost of all externally mandated services for which funding is available shall be fully evaluated, including overhead, to allow for complete reimbursement of expenses.

6.6. Revenue Collection Policy:

6.6.1. The City will pursue revenue collection and auditing to assure that monies due the City are received in a timely manner.

6.6.2. The City will seek reimbursement from the appropriate agency for State and Federal mandated costs whenever possible.

6.6.3. The City will centralize accounts receivable/collection activities so that all receivables are handled consistently.

6.6.4. Accounts receivable management and diligent oversight of collections from all revenue sources are imperative. Sound financial management principles include the establishment of an allowance for doubtful accounts. Efforts shall be made to pursue the timely collection of delinquent accounts. When such accounts are deemed uncollectible, they will be written-off from the financial statements in accordance with established policies.

7. FINANCIAL MANAGEMENT POLICIES

7.1. Staff shall keep City Council apprised of financial opportunities available and shall develop appropriate recommendations.

7.2. All requests for City Council action in excess of the City Manager's approval limit, shall include an analysis of the immediate and future fiscal impact of such action particularly impacts on the General Fund. No appropriation for new or expanded programs or staffing levels shall be approved without identifying the amount and source of available funds.

7.3. Cash Management Investment:

7.3.1. Cash and investment programs will be maintained in accordance with California Government Code Section 53600 et seq. and the City's adopted investment policy and will ensure that proper controls and safeguards are maintained. Pursuant to the Investment Policy, the Financial Advisory Board, at least annually will review, and the City Council will affirm, a detailed investment policy.

7.3.2. Reports on the investment portfolio and cash position will be developed and presented to the Financial Advisory Board and the City Council in conformity with the California Government Code.

7.3.3. Funds will be managed in a prudent and diligent manner with emphasis on safety of principal, liquidity, and yield, in that order.

7.3.4. The quarterly report shall include a statement in compliance with California Government Code 53646.

8. CAPITAL IMPROVEMENT PROJECT POLICIES

8.1. A Ten-year Capital Improvement Plan will be developed and updated annually, including anticipated funding sources. Capital improvement projects are defined as infrastructure or equipment purchases or construction which result in a capitalized asset and have a useful (depreciable) life of two years or more.

8.2. Each Capital Improvement Project will identify, where applicable, current operating maintenance costs and funding streams available to repair and/or replace deteriorating infrastructure and to avoid significant unfunded liabilities.

8.3. The City will develop and implement a post-implementation evaluation of its infrastructures condition on a specified periodic basis, estimating the remaining useful life, and projecting replacement costs.

8.4. The City shall actively pursue outside funding sources for all Capital Improvement Projects. Outside funding sources, such as grants, shall be used to finance only those Capital Improvement Projects that are consistent with the Ten-year Capital Improvement Plan and/or local governmental priorities, and who's operating and maintenance costs will be included in future operating budget forecasts.

8.5. Capital improvement lifecycle costs will be coordinated with the development of the Operating Budget. Future operating, maintenance and replacement costs associated with new capital improvements will be forecasted, matched to available revenue sources, and included in the Operating Budget. Capital project contract awards will include a fiscal impact statement disclosing the expected operating impact of the project and when such cost is expected to occur.

8.6. The City must carefully seek and analyze the appropriate type of financing instrument appropriate for financing capital projects. Several options may be available – general obligation debt, fee-supported debt, fund reserves, tax increment, etc. All debt financing mechanisms shall be carefully considered and analyzed for fiscal benefit and cost effectiveness. Long-term borrowing shall be restricted to projects too large to be financed from current revenues (pay-as-you-go). Where possible, special assessment, revenue or other self-supporting bonds shall be used in lieu of general obligation bonds.

9. DEBT MANAGEMENT POLICIES

9.1. These Debt Management Policies are intended to comply with Government Code Section 8855(i) and shall govern all debt undertaken by the City. The City hereby recognizes that a fiscally prudent debt policy is required in order to:

- Maintain the City's sound financial position.
- Ensure the City has the flexibility to respond to changes in future service priorities, revenue levels, and operating expenses.
- Protect the City's creditworthiness.
- Ensure that all debt is structured in order to protect both current and future taxpayers, ratepayers and constituents of the City.
- Ensure that the City's debt is consistent with the City's planning goals and objectives and capital improvement program or budget, as applicable.

9.2. Purposes for Which Debt May Be Issued

9.2.1. Long-Term Debt: Long-term debt may be issued to finance the construction, acquisition, and rehabilitation of capital improvements and facilities, equipment and land to be owned and operated by the City.

a. Long-term debt financings are appropriate when the following conditions exist:
- When the project to be financed is necessary to provide basic services
- When the project to be financed will provide benefit to constituents over multiple years
- When total debt does not constitute an unreasonable burden to the City and its taxpayers and ratepayers.
- When the debt is used to refinance outstanding debt in order to produce debt service savings or to realize the benefits of a debt restructuring.

b. Long-term debt financings are not appropriate for current operating expenses and routine maintenance expenses.

c. The City may use long-term debt financings subject to the following conditions:
- The project to be financed must be approved by the City Council.
- The weighted average maturity of the debt (or the portion of the debt allocated to the project) will not exceed the average useful life of the project.
- The City estimates that sufficient revenues will be available to service the debt through its maturity.
- The City determines that the issuance of the debt will comply with the applicable state and federal law.

9.2.2. Short-term debt: Short-term debt may be issued to provide financing for the City's operational cash flows in order to maintain a steady and even cash flow balance. Short-term debt may also be used to finance short-lived capital projects; for example, the City may undertake lease-purchase financing for equipment.

9.2.3. Financings on Behalf of Other Entities. The City may also find it beneficial to issue debt on behalf of other governmental agencies or private third parties in order to further the public purposes of the City. In such cases, the City shall take reasonable steps to confirm the financial feasibility of the project to be financed and the financial solvency of any borrower and that the issuance of such debt is consistent with the policies set forth herein.

9.3. Types of Debt: The following types of debt are allowable under these Debt Management Policies:

- general obligation bonds
- bond or grant anticipation notes
- tax and revenue anticipation notes
- lease revenue bonds, certificates of participation and lease-purchase transactions
- other revenue bonds (including sales tax revenue bonds) and certificates of participation
- pension obligation bonds
- land-secured financings, such as special tax revenue bonds issued under the Mello-Roos Community Facilities Act of 1982, as amended, and limited obligation bonds issued under applicable assessment statutes
- tax increment financing to the extent permitted under state law
- conduit financings, such as financings for affordable rental housing and qualified 501c3 organizations

The City may from time to time find that other forms of debt would be beneficial to further its public purposes and the City Council may approve such debt by amending these Debt Management Policies. Debt shall be issued as fixed rate debt unless the City makes a specific determination as to why a variable rate issue would be beneficial to the City in a specific circumstance.

9.4. Relationship of Debt to Capital Improvement Program and Budget: New debt issues, and refinancing of existing debt, must be analyzed for compatibility within the City's Ten-Year Capital Improvement Plan. The City shall strive to fund the upkeep and maintenance of its infrastructure and facilities due to normal wear and tear through the expenditure of available operating revenues. The City shall seek to avoid the use of debt to fund infrastructure and facilities improvements that are the result of normal wear and tear. The City shall seek to issue debt in a timely manner to avoid having to make unplanned expenditures for capital improvements or equipment from its General Fund.

9.5. Policy Goals Related to Planning Goals and Objectives: The City is committed to long-term financial planning, maintaining appropriate reserves levels and employing prudent practices in governance, management and budget administration. The City intends to issue debt for the purposes stated in these Debt Management Policies and to implement policy decisions incorporated in the City's Five-Year Financial Plan and its annual operating budget.

It is a policy goal of the City to protect taxpayers, ratepayers, and constituents by utilizing conservative financing methods and techniques so as to obtain the highest practical credit ratings (if applicable) and the lowest practical borrowing costs.

The City will comply with applicable state and federal law as it pertains to the maximum term of debt and the procedures for levying and imposing any related taxes, assessments, rates and charges.

When refinancing debt, it shall be the policy goal of the City to realize, whenever possible, and subject to any overriding non-financial policy considerations, (i) minimum net present value debt service savings equal to or greater than 5% of the refunded principal amount, and (ii) present value debt service savings equal to or greater than 100% of any escrow fund negative arbitrage.

9.6. Internal Control Procedures: When issuing debt, in addition to complying with the terms of these Debt Management Policies, the City shall comply with any other applicable policies regarding initial bond disclosure, continuing disclosure, post-issuance compliance, and investment of bond proceeds. The City will periodically review the requirements of and will remain in compliance with the following:

- the City's Disclosure Policies and Procedures, and
- any federal tax compliance requirements, including without limitation arbitrage and rebate compliance, related to any prior bond issues, and
- the City's investment policies as they relate to the investment of bond proceeds.

Whenever reasonably possible, and for the purpose of ensuring that proceeds of debt will be used for their intended purpose, proceeds of debt will be held by a third-party trustee and the City will submit written requisitions for such proceeds. The City will submit a requisition signed by the Finance Director only after obtaining the signature of the City Manager.

9.7. Debt Limits: The outstanding principal amount of debt described in Section B will not exceed two percent (2%) of the total assessed value of property in the City, and debt service and lease payments incurred for financing purposes that are payable from the City's General Fund will not exceed 5% of operational appropriations.

10. EQUIPMENT REPLACEMENT FUND

10.1.The City may maintain a dedicated fund to provide for replacement of vehicles and certain equipment. Unreserved fund balance will be available for transfer to the General Fund only in the event of a fiscal emergency as described in Section 3.

11. ENTERPRISE FUNDS

11.1.All Enterprise Funds user fees will be examined annually to ensure that they recover all direct and indirect costs of service, provide for capital improvements and maintenance, and maintain adequate reserves.

11.2.Rate increases shall be approved by the City Council following formal noticing and a public hearing. Rate adjustments will be based on the projected expenditures in the Ten-Year Financial Plan.

ITEM 3

AGENDA BILL

Agenda Item No. 9.B.

Date: November 19, 2024
To: El Cerrito City Council
From: Crystal Reams, Finance Director/City Treasurer
Subject: Investment Strategy for Section 115 Pension Trust

ACTION PROPOSED

Pass a motion directing staff to move forward with the Section 115 Pension Trust investment strategy as presented.

BACKGROUND

City staff and the City Council have been working on setting up and funding a Section 115 Pension Trust since June 2021, when the City Council directed staff to establish a Trust to control pension costs. At the August 15, 2023, City Council meeting, the City Council reviewed the allocation of the City's General Fund reserve balance and directed staff to pursue working with PARS to establish and fund the Trust. The City Council approved by motion a deposit of $1,000,000 from fund balance as the initial deposit into the trust. On September 19, 2023, the City Council formally directed staff to establish a PARS Post-Employment Benefits Trust, commonly known as a Section 115 Trust, to support the City's long-term pension liability. The Section 115 trust currently has $1,372,890 from the initial $1 million contribution and an additional contribution allocated by the City Council in March 2024 through the City's "waterfall policy" included in the Comprehensive Financial Policies.

ANALYSIS

PARS requires each client to select an investment strategy to direct their investment management choices. Exhibit A includes a detailed overview of the different options provided by PARS to client agencies. After thorough review of the various options, the FAB adopted a recommendation to the City Council at their October 22, 2024, meeting to direct staff to select the Moderately Conservative approach. Exhibit A includes the goal for the Moderately Conservative approach as "provide current income with capital appreciation as a secondary objective". This means that the investment approach will ensure the stability and availability of the existing funds, with investment growth as a secondary priority to the safety and stability of the primary funds.

Staff recommend that the City Council pass a motion to provide staff direction to move forward with the Section 115 Pension Trust investment strategy at the Moderately Conservative level.

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

- *High Performing Organization*

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

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

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

Reviewed by:

Karen Pinkos, City Manager

Attachments:
1. Draft Investment Policy Statement
2. PARS Fact Sheet Template_PARS ARS Program

Multi-Asset / OCIO

Investment Policy Statement

March 25, 2024

Client/Plan Sponsor ("Client"):	City of El Cerrito
Account/Plan Name ("Account"):	City of El Cerrito 115 Pension Trust Fund
ERISA Status:	Government agency plan exempt from ERISA
Tax Status of Account:	Tax-exempt government agency
Trustee:	U.S. Bank National Association Contact: Susan Hughes-Hill 949-224-7209 | susan.hughes@usbank.com
Investment Manager:	U.S. Bank National Association ("Trustee") serves as discretionary trustee on behalf of the account identified above and has appointed its affiliate, PFM Asset Management LLC ("PFMAM"), an SEC-registered investment adviser, as subadvisor over the Trust assets. Contact: Andrew Brown, CFA 925-276-3905 | Andrew.brown1@PFMAM.com

The Client hereby adopts this Investment Policy Statement ("IPS") for the following purposes.

Purpose

The purpose of this IPS is to achieve the following:

1. Document investment objectives, performance expectations and investment guidelines for the Account's assets.

2. Establish an appropriate investment strategy for managing all Account assets, including an investment time horizon, risk tolerance ranges and asset allocation to provide sufficient diversification and overall return over the long-term time horizon of the Account.

3. Establish investment guidelines to control overall risk and liquidity.

4. Establish periodic performance reporting requirements to monitor investment results and confirm that the investment policy is being followed.

5. Comply with fiduciary, prudence, due diligence and legal requirements for Account's assets.

Investment Authority

Investment Manager shall have full discretion over the Account's assets and is authorized to purchase, sell, exchange, invest, reinvest and manage the assets held in the account, all in accordance with this

DRAFT

IPS, without prior approval or subsequent approval of any other party(ies). Investment Manager will also select investment managers and strategies consistent with its role as a fiduciary for the Account and is authorized to engage third-party subadvisors, as appropriate and consistent with this IPS, to manage SMA strategies. Investment Manager is authorized to direct the movement of cash between custody and sub-custody accounts for investment purposes, including the execution of an asset allocation strategy, rebalancing, or meeting liquidity demands. Investment Manager shall never take possession of securities, cash or other assets of the Account, all of which shall be held by the Trustee as custodian of the assets.

Statement of Investment Objectives

The overall investment objectives of the Trusts are as follows:

1. To invest assets in a manner consistent with the Account's stated investment objective as detailed in Appendix A of this IPS and consistent with the following fiduciary standards: (a) all transactions undertaken must be for the sole interest of the Account, and (b) assets are to be diversified in order to minimize the impact of large losses from individual investments.
2. To provide for anticipated withdrawals on a continuing basis for liquidity needs and reasonable expenses of operation the Account.
3. To enhance the value of Account's assets in real terms over the long-term through asset appreciation and income generation, while maintaining a reasonable investment risk profile.
4. Subject to performance expectations over the long-term, to minimize principal fluctuations over the Time Horizon (as defined below).
5. To achieve a long-term level of return commensurate with contemporary economic conditions and equal to or exceeding the investment objective set forth in this IPS under the section labeled "Performance Measurement".

Investment Guidelines

Investment Objective & Strategic Asset Allocation

The goal of the Account's investment program is to provide a reasonable level of growth, which will result in sufficient assets to pay the present and future obligations of the Account. The following objectives are intended to assist in achieving this goal:

- The Account should seek to earn a return in excess of its policy benchmark over the life of the Account;
- The Account should be invested [in a strategic blend of actively managed and index-based investment strategies] [primarily in index-based investment strategies].
- The Account's assets will be managed on a total return basis which takes into consideration both investment income and capital appreciation. While the Client recognizes the importance of preservation of capital, it also adheres to the principle that varying degrees of investment risk are generally rewarded with compensating returns. To achieve these objectives, the Client allocates its assets (asset allocation) with a strategic perspective of the capital markets.

DRAFT

Objective	Primary Goal	Strategic Asset Allocation
Conservative	Provide a consistent level of inflation-protected income over the long-term.	Equity: 5-20% Fixed Income: 60-95% Cash: 0-20%
Moderately Conservative	Provide current income with capital appreciation as a secondary objective.	Equity: 20-40% Fixed Income: 50-80% Cash: 0-20%
Moderate	Provide current income and moderate capital appreciation.	Equity: 40-60% Fixed Income: 40-60% Cash: 0-20%
Balanced	Provide growth of principal and income.	Equity: 50-70% Fixed Income: 30-50% Cash: 0-20%
Capital Appreciation	Primary goal is growth of principal.	Equity: 65-85% Fixed Income: 10-30% Cash: 0-20%

Market conditions may cause the account's asset allocation to vary from the stated range from time to time. Investment Manager will periodically rebalance the portfolio when the actual weighting differs substantially from the strategic range, if appropriate and consistent with Account objectives.

Time Horizon

The Account's investment objectives are based on an intermediate-term investment horizon ("Time Horizon") of five years or longer. Interim fluctuations should be viewed with appropriate perspective.

Liquidity and Diversification

In general, the Account may hold some cash, cash equivalent, and/or money market funds for near-term liquidity needs and expenses. Remaining assets will be invested in longer-term investments and shall be diversified with the intent to minimize the risk of long-term investment losses. Consequently, the total portfolio will be constructed and maintained to provide diversification with regard to the concentration of holdings in individual issues, issuers, countries, governments or industries.

Risk Tolerance

Subject to investment objectives and performance expectations, the Account will be managed in a style that seeks to minimize principal fluctuations over the established Time Horizon and is commensurate with the investment objectives identified above. While the Client recognizes the importance of preservation of capital, it also adheres to the principle that varying degrees of investment risk are generally rewarded with compensating returns. The Client seeks a level of risk that is prudent and reasonable to maximize the probability of achieving its overall objective consistent with capital market conditions. To achieve these objectives, the Client allocates its assets (asset allocation) with a strategic perspective of the capital markets.

Security Guidelines

With the exception of any limitations and constraints described in this IPS, Investment Manager may allocate assets of the equity portion of the Account among various market capitalizations (large, mid, small, micro), investment styles (value, blend, growth), and countries (domestic, international developed, and emerging markets). In the fixed income portion of the Account, Investment Manager may allocate assets among various sectors and industries, as well as varying maturities and credit quality that are consistent with the overall goals and objectives of the portfolio.

Performance Measurement

Over the long-term, five years or longer, the annual rate of return for the Account is expected to be consistent with the type of investment strategy employed and commensurate with the then prevailing investment environment. Measurement of this return expectation will be judged by reviewing returns in the context of industry standard benchmarks for each asset class/investment style as well as a blended benchmark comparisons for the Account in its entirety. Representative industry standard benchmarks are reflected in Appendix A and are subject to change upon the discretion of Investment Manager based on benchmark accessibility and sourcing.

Prohibited Investments and Restrictions

Except for purchases in diversified mutual funds, exchange traded funds, and other commingled vehicles, securities having the following characteristics are not authorized and shall not be purchased: letter stock and other unregistered securities, direct commodities or commodity contracts, or private placements (with the exception of Rule 144A securities, if eligible). Further, derivatives, options, or futures for the sole purpose of direct portfolio leveraging are prohibited. Direct ownership of real estate, natural resource properties such as oil, gas or timber and the purchase of collectibles is also prohibited.

Control Procedures

Client Governance

Client is responsible for:

- Confirming the accuracy of this Investment Guidelines Document, in writing.
- Advising Trustee and Investment Manager of any change in the Account's financial situation, funding status, or cash flows, which could possibly necessitate a change to the account's overall risk tolerance, time horizon or liquidity requirements; and thus would dictate a change to the overall investment objective and goals for the account.
- Monitoring and supervising all service vendors and investment options, including Investment Managers, including the periodic review of account statements.
- Avoiding prohibited transactions and conflicts of interest.

Responsibilities of Trustee

From an investment perspective, the plan Trustee is responsible for:

- Valuing and safekeeping holdings.
- Collecting all income and dividends owed to the Account.
- Settling all transactions (buy-sell orders).

- Processing all proxies and corporate actions.
- Providing periodic statement of holdings and transactions.

Responsibilities of Investment Manager

The Investment Manager is responsible for:

- Assisting the Client with the development and maintenance of this IPS.
- Meeting with the Client, as agreed upon, to review portfolio structure, holdings, and performance.
- Designing and implementing an appropriate asset allocation consistent with the investment objectives, time horizon, risk profile, guidelines and constraints outlined in this statement.
- Constructing the portfolio including the purchase and sale of assets and securities held in the account and engaging third-party managed SMAs, as appropriate.
- Researching and monitoring investment advisers and investment vehicles.
- Monitoring the performance of all selected assets.
- Voting proxies and corporate actions, if applicable.
- Recommending changes to any of the above.

Adoption of Investment Policy Statement

Any changes and exceptions to this IPS will be made in writing and adopted by the Client and acknowledged by the Investment Manager.

Adopted by Client:	Acknowledged by Investment Manager:
_____	_____
By:_____	By:_____
Dated:_____	Dated:_____

DRAFT

Appendix A: Representative industry standard benchmarks

Representative industry standard benchmarks are subject to change upon the discretion of Investment Manager based on benchmark accessibility and sourcing.

	Benchmark	
Domestic Equity		
Total Stock	Russell 3000 Index	
Large Cap Equity	S&P 500 Index	
Mid Cap Equity	Russell MidCap Index	
Small Cap Equity	Russell 2000 Index	
International Equity		
All World	MSCI AC World Index (Net)	
All Foreign International	MSCI AC World Index (Net)	
Other Growth		
REITs	MSCI US REIT Index	
Global Infrastructure	MSCI World Core Infrastructure	
Fixed Income		
Short Term	ICE BofA 1-3 Yr US Corp/Govt	
Intermediate Term	Bloomberg U.S. Aggregate	
High Yield	ICE BofA High Yield Master II	
International	Bloomberg Global Aggregate ex-USD (USD Hedged)	
Cash & Cash Equivalent		
Money Market	ICE BofA 3-Mo T-Bill	

DRAFT

PARS Retirement Plans Program

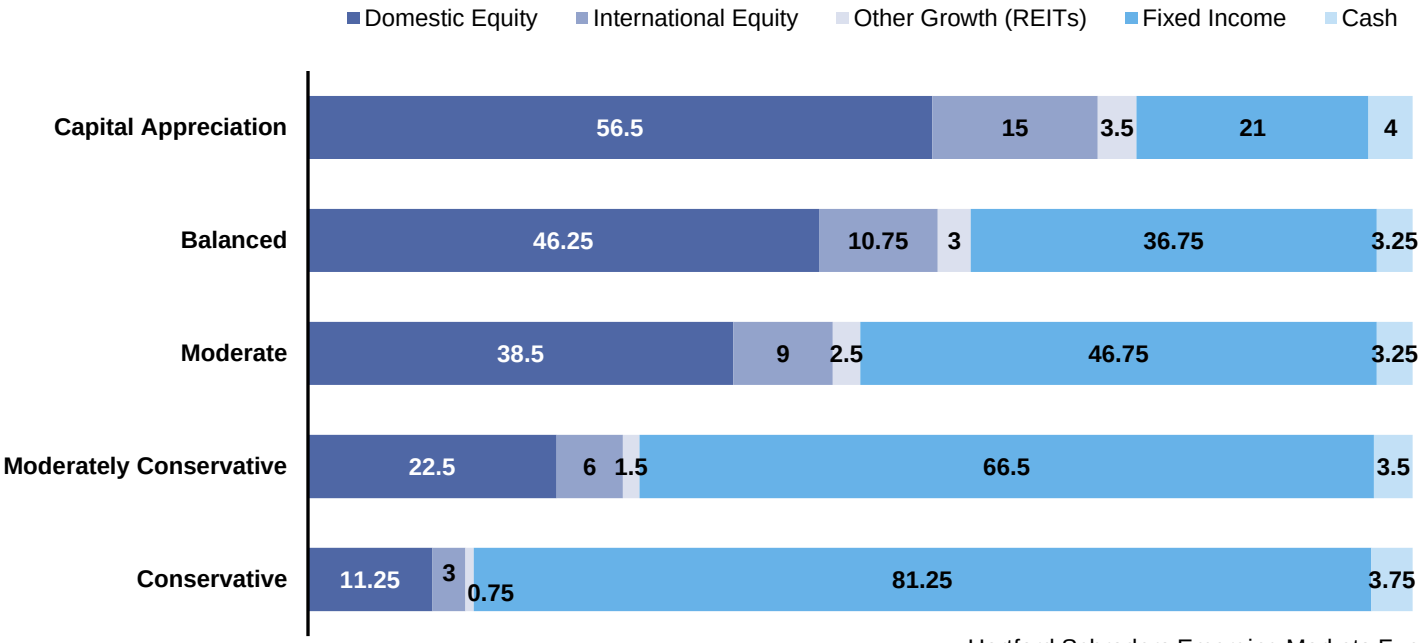
pfm asset management

Strategy	Asset Class	Strategic Range	Policy	Tactical	Portfolio	Gross Annualized Total Rate of Return 2Q24*	YTD	1-Yr	3-Yr	5-Yr	10-Yr
Conservative	Equity	5-20%	15%	15%	Strategic Blend	0.31	1.31	6.00	-1.05	2.03	2.76
	Fixed Income	60-95%	80%	81%	Index	0.38	0.99	5.05	-1.13	1.84	2.52
	Cash	0-20%	0%	4%	Benchmark	0.62	1.61	5.83	-0.39	2.17	2.77
Moderately Conservative	Equity	20-40%	30%	30%	Strategic Blend	0.91	3.23	8.55	0.04	3.75	4.06
	Fixed Income	50-80%	65%	67%	Index	0.60	2.47	7.06	-0.13	3.35	3.73
	Cash	0-20%	5%	4%	Benchmark	0.77	2.94	7.86	0.49	3.76	4.09
Moderate	Equity	40-60%	50%	50%	Strategic Blend	1.25	5.40	11.75	1.49	5.84	5.65
	Fixed Income	40-60%	45%	47%	Index	0.90	4.49	10.07	1.33	5.50	5.33
	Cash	0-20%	5%	3%	Benchmark	1.08	5.00	10.93	2.05	6.06	5.84
Balanced	Equity	50-70%	60%	60%	Strategic Blend	1.39	6.44	13.26	2.14	6.90	6.46
	Fixed Income	30-50%	35%	37%	Index	1.50	5.98	12.11	2.32	6.72	6.22
	Cash	0-20%	5%	3%	Benchmark	1.22	6.02	12.43	2.75	7.15	6.68
Capital Appreciation	Equity	65-85%	75%	75%							
	Fixed Income	10-30%	20%	21%	Index	1.28	6.95	13.85	3.23	8.00	8.73**
	Cash	0-20%	5%	4%	Benchmark	1.44	7.55	14.66	3.81	8.71	9.21**

**Returns for periods under one year are not annualized. Returns are gross of investment management fees and net of fund embedded fees. Please see important disclosures on the following page, and your U.S. Bank fee schedule for investment management fees applied to your specific portfolio, as net of fee performance will differ.*

***Represents inception to date returns (Inception date: 4/1/2016)*

Strategy	Portfolio	Gross Calendar Year Returns 2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Conservative	Strategic Blend	8.98	-12.68	2.23	8.93	10.75	-1.38	6.83	3.94	0.35	3.71
	Index	7.92	-12.05	2.00	8.61	10.38	-1.14	5.52	3.74	0.07	4.38
	Blended Benchmark	7.82	-10.59	2.24	7.81	10.12	-0.60	5.25	3.92	0.30	4.75
Moderately Conservative	Strategic Blend	11.11	-13.70	5.21	10.88	13.97	-2.58	9.64	4.97	0.31	4.43
	Index	9.87	-13.08	5.37	9.72	13.57	-2.40	8.07	5.28	-0.19	5.47
	Blended Benchmark	10.29	-12.35	5.50	9.89	13.55	-1.87	8.13	5.45	0.13	5.91
Moderate	Strategic Blend	14.11	-14.81	9.35	12.54	17.85	-4.16	13.59	6.24	0.16	4.75
	Index	12.81	-14.47	10.25	11.35	17.61	-4.08	11.63	7.19	-0.57	5.52
	Blended Benchmark	13.56	-13.74	10.21	12.02	17.66	-3.37	11.66	7.41	-0.12	6.95
Balanced	Strategic Blend	15.54	-15.48	11.48	13.67	19.91	-4.97	15.45	6.84	0.37	4.90
	Index	14.32	-14.91	12.69	12.13	19.67	-4.91	13.22	8.43	-0.68	6.17
	Blended Benchmark	15.19	-14.58	12.54	13.07	19.78	-4.18	13.54	8.39	-0.30	7.49
Capital Appreciation	Index	16.60	-15.83	16.04	12.56	22.38	-5.98	16.03	N/A	N/A	N/A
	Blended Benchmark	17.60	-15.64	15.93	14.37	22.81	-5.53	16.57	N/A	N/A	N/A



Strategic Blend - Holdings: Portfolios are invested in a strategic mix of actively managed and passive index-based investment vehicles.

Baird Aggregate Bond Fund
Cohen & Steers Institutional Realty Fund
Columbia Contrarian Core Fund
Dodge Cox Income Fund
Dodge Cox Stock Fund
Emerald Growth Institutional Fund
Fidelity International Index Fund
First American Government Obligations Fund
GQG Partners International Opportunities Fund
Harbor Capital Appreciation Fund
Hartford Schroders Emerging Markets Fund
iShares Core U.S. Aggregate Bond ETF
iShares Global Infrastructure ETF
iShares Russell Mid Cap ETF
iShares S&P 500 Growth ETF
iShares S&P 500 Value ETF
Mainstay MacKay High Yield Core Bond Fund
MFS International Growth Fund
PGIM Total Return Bond Fund
Undiscovered Mgrs Behavioral Value Fund
Vanguard Growth & Income Fund

Index - Holdings: Portfolios are invested in passive index-based investment vehicles.

First American Government Obligations Fund
iShares Core MSCI EAFE ETF
iShares Core S&P 500 ETF
iShares Core US Aggregate Bond ETF
iShares Global Infrastructure ETF
iShares 5-10 Year Investment Grade Corporate ETF
iShares Russell 2000 Growth ETF
iShares Russell 2000 Value ETF
iShares Russell Mid Cap ETF
iShares S&P 500 Growth ETF
iShares S&P 500 Value ETF
SPDR High Yield Bond ETF
Vanguard FTSE Emerging Markets ETF
Vanguard Real Estate ETF

For illustrative purposes only and subject to change at PFMAM's discretion. Individual portfolio allocations and holdings will vary based on many factors, including each portfolio's specific investment policy and market conditions.

Benchmark Definitions

		Conservative	Moderately Conservative	Moderate	Balanced		Capital Appreciation
10/1/2012 - Current:	S&P 500	7.50%	15.50%	26.50%	32.00%	**Since Inception:**	39.50%
	Russell Mid Cap	1.50%	3.00%	5.00%	6.00%		16.00%
	Russell 2000	2.50%	4.50%	7.50%	9.00%		10.50%
	Wilshire REIT	0.50%	1.00%	1.75%	2.00%		10.25%
	MSCI EM Free (Net USD)	1.00%	2.00%	3.25%	4.00%		7.50%
	MSCI EAFE (Net USD)	2.00%	4.00%	6.00%	7.00%		5.25%
	Bloomberg US Aggregate Bond	52.25%	49.25%	33.50%	27.00%		5.00%
	ICE BofA 1-3 Yr US Corp/Govt	25.75%	14.00%	10.00%	6.75%		3.00%
	ICE BofA US High Yield Master II	2.00%	1.75%	1.50%	1.25%		2.00%
	FTSE 1 Month T-Bill	5.00%	5.00%	5.00%	5.00%		1.00%

About the Adviser: PFM Asset Management (PFMAM)

At PFM Asset Management we partner with public sector, non-profit and other institutions to build tailored, flexible investment solutions using fixed income and Multi-Asset class investments. With more than 40 years of experience managing public sector clients, we offer Liquidity Management, investment grade fixed income, Outsourced Chief Investment Officer (OCIO) and other specialized investment solutions.

Gross returns are time weighted and are calculated based on trade-date accounting. Actual returns for each agency's participation within the portfolio may vary from returns shown based on each agency's own cash flows as well as the specific portfolio in which they are invested. U.S. Bank National Association has retained its affiliate, PFM Asset Management LLC ("PFMAM"), as its sub-advisor to provide investment management services. Prior to January 1, 2024, HighMark Capital Management ("HighMark") acted as sub-advisor to the portfolios. HighMark, including clients and investment personnel, was consolidated into PFMAM on January 1, 2024.

PFM Asset Management LLC ("PFMAM") is an investment adviser registered with the U.S. Securities and Exchange Commission and a subsidiary of U.S. Bancorp Asset Management, Inc. ("USBAM"). USBAM is a subsidiary of U.S. Bank National Association ("U.S. Bank"). U.S. Bank is a separate entity and subsidiary of U.S. Bancorp. U.S. Bank is not responsible for and does not guarantee the products, services or performance of PFMAM.

U.S. Bank pays PFMAM up to 67% of the annual management fee for assets sub-advised by PFMAM under its sub-advisory agreement with U.S. Bank. Refer to your U.S. Bank fee schedule for investment management fees applied to your specific portfolio. U.S. Bank compensates PFMAM for these services from its own fees.

NOT FDIC INSURED : NO BANK GUARANTEE : MAY LOSE VALUE

AGENDA BILL

Agenda Item No. 9.C.

Date: November 19, 2024
To: El Cerrito City Council
From: Crystal Reams, Finance Director/City Treasurer, Finance Department
Subject: FY 2024-25 First Quarter General Fund Update

ACTION PROPOSED

Receive and file the FY 2024-25 General Fund Budget Quarterly update through September 2024.

BACKGROUND/ANALYSIS

The El Cerrito City Council adopted the budget for Fiscal Year (FY) 2024-25 on June 18, 2024, as part of the FY 2024-25 and 2025-26 Biennial Budget. The Council has closely monitored the City's budget and financial position and directed City staff to submit quarterly General Fund financial update reports.

The General Fund Update (Attachment 1) includes information on revenues and expenditures and lists the year-to-date totals by classification and by department. This report summarizes the major General Fund revenue and expenditure categories through September 30, 2024 on a cash basis (excluding the pre-payment of the City's UAL) and includes comparisons to the prior year's actuals. Similar to the first quarter reports from prior fiscal years, revenue cycles for many revenue sources - including property taxes - occur in the second, third and fourth quarters of the fiscal year. Consequently, revenue receipts are not realized in equal quarterly amounts.

The following are FY 2024–25 highlights occurring for the report period of July 1, 2024, through September 30, 2024, and reflect preliminary unaudited cash basis information:

1. Total revenue was $7.4 million, approximately 14% of the adopted FY 2024-25 budget. As a reminder, property taxes are the City's largest income category and are received in December and April each year. The majority of revenues are non-departmental, as they are general and not allocated to one department.
2. Real property transfer taxes collected through September (cash basis) are $545,480 which is 18% of the adopted FY 2024-25 budget. This is almost double what was collected in the first quarter of FY 2023-24 at 9% of the adopted budget. Staff will continue to monitor revenue streams closely and will report back to the City Council at mid-year.
3. Total expenditures were $14.2 million, approximately 28% of the adopted budget, which is slightly higher than the 25% from the 1st quarter of FY 2023-24. The annual premium for workers' compensation, which was previously paid in two installments, was paid in one installment for FY 2023-24.

4. Personnel costs of $9.9 million include all personnel related costs. Personnel is the largest component of General Fund expenditures (73%). Currently, the City has a 9.7% vacancy rate.

STRATEGIC PLAN CONSIDERATIONS

This report is consistent with the City's Strategic Plan Goal *High-Performing Organization: Ensure the City maintains a strong financial position* - and will allow the City Manager to develop a plan to ensure that Citywide revenue meets the costs of providing Citywide services, including adequate reserves in the face of significant unanticipated revenue shortfalls. It further ensures procedures that represent best practices in financial management.

ENVIRONMENTAL CONSIDERATIONS

This section is not applicable to this agenda item.

FINANCIAL CONSIDERATIONS

General Fund revenues and expenditures for FY 2024-25, both overall and by department, are tracking as expected for the first quarter of the fiscal year. Staff will continue to monitor revenues and expenditures and will propose any adjustments at mid-year if necessary.

LEGAL CONSIDERATIONS

This section is not applicable to this agenda item.

Reviewed by:

Karen Pinkos, City Manager

Attachments:

1. First Quarter General Fund Update FY 2024-25

General Fund Budget Update

Quarter 1 FY 2024-25
07/01/24 – 09/30/24

INTRODUCTION

The City of El Cerrito is pleased to submit the Quarter 1 FY 2024-25 General Fund Budget Update, for the period 07/01/24 through 09/30/24. The report provides a high-level overview of the City's status on the budget, with expenditures by department, showing unaudited actuals.

GENERAL FUND REVENUES

FY 2024-25 General Fund revenue is budgeted at $51.4 million. Table 1 shows the year-to-date revenues by classification, and Table 2 shows the year-to-date revenues by department. As of September 30, 2024, tax revenues are at 8% of budget, primarily due to revenue cycles for property taxes—the largest income source for the City—which are received in December and April and consequently not reflected in Quarter 1 revenue actuals. Taxes partially received during Quarter 1 include business license taxes, utility users' taxes, sales taxes, and real property transfer taxes (July and August only). Overall General Fund Revenues for Quarter 1 are at 14% of the total FY 2024-25 Adopted Budget, which is in line with the 14% received for Quarter 1 FY 2023-24.

Table 1 reflects real property transfer taxes for the months of July and August only, as September funds (totaling $287,286) were received in October and will be reflected in the FY 2024-25 Mid-year Budget Update. Adding the September real property transfer tax funds to the Quarter 1 revenue actuals results in year-to-date revenue of $832,766 or 27% of the Adopted Budget. Property transfer taxes are performing slightly over the projected amount in the FY 2024-25 Adopted Budget, which is higher than the prior fiscal year at 9%. Staff will continue to monitor revenue streams closely and will report back to the City Council at mid-year.

Table 1
General Fund Revenue – Classification
Quarter 1

Classification	Budget Amount	YTD – Q1 Actuals	% of Budget	Prior YTD – Q1 Actuals
Property Taxes	$16,461,935	$-	0%	$-
Sales Taxes	4,517,790	$403,823	9%	$239,214
Transient Occupancy Taxes	100,000	-	0%	-
Measure R Sales Tax	4,459,000	306,825	7%	309,969
Franchise Taxes	1,380,000	-	0%	-
Business License Taxes	1,182,817	1,010,346	8%	964,922
Property Transfer Taxes	3,000,000	545,480	18%	403,642
Utility Users' Taxes	3,694,260	369,449	10%	503,060
Other Taxes	1,500	-	0%	1,238
Taxes Totals	**$34,797,302**	**$2,635,923**	**8%**	**$2,422,045**
Licenses & Permits	1,007,000	598,912	59%	320,046
Fines & Forfeitures	130,000	35,798	28%	49,828
Use of Money and Property	957,000	125,489	13%	362,475
Intergovernmental Revenues	5,334,401	741,136	14%	905,519
Charges for Services Totals	7,528,702	2,975,086	40%	2,372,305
Other Revenue Totals	630,000	63,603	10%	62,926
Other Financing Sources Totals	1,002,039	251,428	25%	245,213
Totals	**$51,386,444**	**$7,427,375**	**14%**	**$6,740,357**

Table 2
General Fund Revenues – Department
Quarter 1

Revenue	Budget Amount	YTD – Q1 Actuals	% of Budget	Prior YTD – Q1 Actuals
Administration	$11,500	$5,934	52%	$2,504
Community Development	2,517,396	1,067,142	42%	1,062,808
Fire	5,384,101	746,570	14%	516,235
Non-departmental	37,083,964	2,909,808	8%	2,933,353
Police	186,000	49,781	27%	49,380
Public Works	599,132	132,899	22%	269,141
Recreation	5,604,351	2,515,241	45%	1,906,936
Totals	**$51,386,444**	**$7,427,375**	**14%**	**$6,740,357**

GENERAL FUND EXPENDITURES

General Fund expenditures are budgeted at $51.4 million for FY 2024-25. Tables 3 and 4 show the expenditures year-to-date by classification and by department, respectively. Departments are on track for Quarter 1 at 28% of budgeted expenditures. This is slightly above the Quarter 1 FY 2023-24 expenditures at 25%.

As in previous fiscal years, Personnel is the largest component of General Fund expenditures (73%). Departments have continued to fill vacant positions, and we are now trending at 26% of budgeted expenditures. This is slightly higher than Quarter 1 FY 2023-24 at 24%.

The City has previously paid the annual workers compensation premium in two annual installments. This year the City paid the entire $1 million premium at the beginning of the fiscal year which was allocated to departments as of the payment date; this increased expenditures by about $500,000 compared to the prior fiscal year. In Table 3, the actual expenditures reflected in the "Other Purchased Services" classification includes the one-time full fiscal year's annual insurance premiums which are paid each year in July; in Table 4 expenditures reflected for the Administration Department include the one-time full fiscal year's annual payments. The City also pre-paid the CalPERS UAL contribution in full for FY 2024-25 at the beginning of the fiscal year. Since the UAL payment is significant in its amount of $6.9 million, the City elected to record this as a pre-paid amount and an allocation is done monthly to show a more accurate representation for budget comparison, as this is how it was presented in previous fiscal years.

Table 3
General Fund Expenditures – Classification
Quarter 1

Classification	Budget Amount	YTD – Q1 Actuals	% of Budget	Prior YTD – Q1 Actuals
Personnel	$37,627,934	$9,888,132	26%	$8,529,690
Purchased Professional & Technical Services	5,007,187	889,189	18%	915,970
Purchased Property Services	2,194,905	358,919	16%	277,293
Other Purchased Services	3,852,088	2,458,340	64%	2,025,341
Supplies	876,170	179,557	20%	168,400
Property & Capital	496,056	30,847	6%	53,671
Financing Costs	539,823	54,909	10%	106,631
Other Financing Uses	758,329	379,164	50%	291,382
Totals	**$51,352,492**	**$14,239,057**	**28%**	**$12,368,378**

Table 4
General Fund Expenditures – Department
Quarter 1

Expenditures	Budget Amount	YTD – Q1 Actuals	% of Budget	Prior YTD – Q1 Actuals
Administration	$7,669,160	$3,210,197	42%	$2,822,721
Police	3,897,923	743,555	19%	602,907
Fire	15,213,744	4,208,967	28%	3,490,729
Public Works	882,691	309,969	35%	307,992
Community Development	14,574,609	3,469,868	24%	3,061,591
Recreation	2,463,130	471,231	19%	446,575
Non-departmental	6,651,235	1,825,270	27%	1,635,863
Totals	**$51,352,492**	**$14,239,057**	**28%**	**$12,368,378**

CONCLUSION

The City of El Cerrito is currently on track to meet our FY 2024-25 budget goals. Revenues are not received in equal quarterly releases, primarily due to the biannual funding cycle (December and April) for property taxes. Expenditures are on track, with departments spending approximately 28% of their annual budget in Quarter 1.

Staff is continuously monitoring revenue and expenditure trends. Any trends indicating a need for budget adjustments are determined after the completion of Quarter 2 and will be reported to City Council at the FY 2024-25 Mid-year budget session.

General Fund – Fund Balance

Unassigned	22,957,167
Section 115	1,372,890
Unassigned	21,584,277

	10%	17%	Change	17% No Change to EDRF
Reserve	5,135,249	8,729,924	3,594,674	8,729,924
EDRF	9,000,000	6,675,824	(2,324,176)	9,000,000
Discretionary	7,449,028	6,178,529	(1,270,498)	3,854,353
Min Reserves	27.5%	30.0%		34.5%
Total Reserve	42.0%	42.0%		42.0%

General Fund Budget Update
Quarter ending September 30, 2024

November 19, 2024

THE CITY OF EL CERRITO

General Fund Budget Update - Revenue

- Revenue –
  - Sales Tax – Report calls out Measure R separately – going forward as Measure G
  - Real Property Transfer Tax
    - $545,480
  - Use of Money and Property
    - Interest income
    - Rental charges
  - Intergovernmental/Other Revenue/Other Financing Sources

General Fund Budget Update - Revenue

Classification	Budget Amount	YTD – Q1 Amount	% of Budget	Prior YTD – Q1 Actual Amount
Property Taxes	$16,461,935	$0	0%	$0
Sales Taxes	4,517,790	403,823	9%	239,214
Transient Occupancy Taxes	100,000	-	0%	-
Measure R Sales Tax	4,459,000	306,825	7%	309,969
Franchise Taxes	1,380,000	-	0%	-
Business License Taxes	1,182,817	1,010,346	85%	964,922
Property Transfer Taxes*	3,000,000	545,480	18%	403,642
Utility Users' Taxes	3,694,260	369,449	10%	503,060
Other Taxes	1,500	-	0%	1,238
Taxes Totals	**$34,797,302**	**$2,635,923**	**8%**	**$2,422,045**
Licenses & Permits	1,007,000	598,912	59%	320,046
Fines & Forfeitures	130,000	35,798	28%	49,828
Use of Money and Property	957,000	125,489	13%	362,475
Intergovernmental Revenues	5,334,401	741,136	14%	905,519
Charges for Services Totals	7,528,702	2,975,086	40%	2,372,305
Other Revenue Totals	630,000	63,603	10%	62,926
Other Financing Sources Totals	1,002,039	251,428	25%	245,213
Totals	**$51,386,444**	**$7,427,375**	**14%**	**$6,740,357**

General Fund Budget Update - Expenditures

	Budget Amount	YTD – Q1 Amount	% of Budget	Prior YTD – Q1 Actual Amount
Administration	$7,669,160	$3,210,197	42%	$2,822,721
Community Development	3,897,923	743,555	19%	602,907
Fire	15,213,744	4,208,967	28%	3,490,729
Non-departmental	882,691	309,969	35%	307,992
Police	14,574,609	3,469,868	24%	3,061,591
Public Works	2,463,130	471,231	19%	446,575
Recreation	6,651,235	1,825,270	27%	1,635,863
Total	$51,352,492	$14,239,057	28%	$12,368,378

General Fund Budget Update – Conclusion

- **Revenue – 14 % of budget**
  - In-line with prior year first quarter.
- **Expenditures – 28%**
  - Increase in the prepayment of workers compensation
- **Questions?**

Thank you!

ITEM 4

THE CITY OF EL CERRITO

FINANCE DEPARTMENT

Staff Liaison
Crystal Reams | 510-215-4312
creams@ci.el-cerrito.ca.us

MINUTES

REGULAR MEETING OF THE FINANCIAL ADVISORY BOARD (FAB)

Tuesday, October 22, 2024 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. CONVENNE REGULAR MEETING

1. **ROLL CALL –** Chair Kimberly White called the meeting to order at 6:37 PM.
   Present: Chair Kimberly White; Vice-Chair David Carvel; Member Farhad Farahmand.
   Absent: Member Nate Schaffran.

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.
   No public comment

3. **COUNCIL/STAFF LIAISONS ANNOUNCEMENTS AND REPORTS** *(10 min.)* (Attachment)
   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.

   - General Fund 4th Quarter 2024 Update – Finance Director Reams
   - 1Q25 Cash & Investment DRAFT – Finance Director Reams
   - Cost Allocation Plan Kick-Off, preliminary data gathering

4. **APPROVAL OF THE MINUTES** (*5 min.) (*Attachment)
   Consider a motion adopting the minutes for the FAB meeting held on August 27, 2024.
   Motion/Second: Member Farahmand/Vice-Chair Carvel. **Action**: Approve minutes with date edits to work plan.
   Ayes: Chair White; Vice-Chair Carvel; Member Farahmand.
   Noes: None **Absent**: Member Schaffran

5. **SECTION 115 INVESTMENT POLICY STATEMENT AND STRATEGY** *(20 min.)* (Attachment)
   Discuss and possible action regarding the recommendation of an Investment Policy Statement and strategy. Discuss fees and performance.
   Motion/Second: Member Farahmand/Vice-Chair Carvel. **Action:** To recommend

DRAFT

to Council the support of the “Moderately Conservative” investment strategy for Section 115 investments.
Ayes: Chair White; Vice-Chair Carvel; Member Farahmand.
Noes: None Absent: Member Schaffran

6. **PURCHASING ORDINANCE REVIEW 1988-5 4.04** *(20 min.)* (Attachment)
   Discuss and possible action regarding purchasing ordinance recommendations.
   No action taken – set of documents related to the policy

7. **FUTURE AGENDA ITEMS** *(5 min.)*
   - Purchasing ordinance review
   - Work plan item 1. Develop recommendations for increased duration of revision cycles during budget development and earlier public engagement/input.

8. **ADJOURNMENT 807**
   Chair White adjourned the meeting at 8:31 PM.

This is to certify that this foregoing is a true and correct copy of the minutes of the regular Financial Advisory Board meeting of October 22, 2024, as approved by the Financial Advisory Board.

_____
Kimberly White, Chair

_____
Crystal Reams, Finance Director

DRAFT

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.

ITEM 5

**Edits by Chair White

FISCAL YEAR 2025-27 WORK PLAN Financial Advisory Board

Chair Kimberly White; **Vice-Chair David Carvel, Members Farhad Farahmand and Nate Schaffran**

This document supercedes the FY25-26 workplan

Staff Liaison
Crystal Reams 510-215-4312
CReams@ci.el-cerrito.ca.us

MISSION STATEMENT: Budgeting and long-term financial planning review and recommendations. ECMC 2.04.300

HISTORICAL BACKGROUND: Established in 2000 with ordinance amendments in 2007, 2010, 2012.

FISCAL YEAR 2025-27 WORK PLAN

	Goal/Objective	Proposed Activities	Priority Ranking	Timeline For Completion
1.	Develop recommendations for increased duration of revision cycles during budget development and earlier public engagement/input.	• **Review Process**: Assess existing budget timelines, key milestones, and involved stakeholders. • **Identify Issues**: Pinpoint inefficiencies in cycle duration and public engagement timing. • **Consult Staff**: Discuss feasibility of extending cycles or earlier engagement. • **Benchmarking**: Research best practices in other cities for budget processes. • **Expert Input**: Seek advice from financial and public engagement specialists. • **Analyze Trends**: Review past data on budget cycles and public participation. • **Draft Recommendations**: Propose actionable changes to timelines and processes. • **Stakeholder Feedback**: Refine suggestions based on input from city staff and stakeholders.	1a	Q2 2025

		• **Prepare Report**: Summarize findings with clear actions for council consideration. • **Present to Council**: Share recommendations, benefits, and challenges in a formal meeting.		
2.	Evaluate the possibility of pre-paying the UAL to save $300k+ per year and make a recommendation to council. Invite CALPERs to share other potential discounts available.	1. **Understand UAL**: Review prepayment processes and mechanics with CalPERS. 2. **Analyze Financials**: Assess UAL balances, payments, and long-term impacts. 3. **Estimate Savings**: Calculate potential benefits of prepaying, considering timing and penalties. 4. **Feasibility Check**: Evaluate the city's capacity to fund prepayments. 5. **Engage CalPERS**: Host discussions on prepayment options and additional discounts. 6. **Benchmarking**: Study municipal practices and outcomes for UAL strategies. 7. **Expert Insights**: Validate savings and risks with financial advisors. 8. **Draft Recommendations**: Propose savings-focused prepayment strategies. 9. **Feedback**: Refine based on city staff and stakeholder discussions. 10. **Final Report**: Outline findings, savings potential, and actionable steps. 11. **Present to Council**: Deliver concise recommendations with visual data and risks outlined.	2	Q1 Annually
3.	Review Purchasing Policy and ordinance to aid staff and provide recommendations on- establishing better policies and internal controls. Make recommendations to council as necessary.	1. **Review Current Policies**: Examine existing policies, thresholds, approval processes, and internal controls to identify scope and effectiveness. 2. **Identify Challenges**: Gather staff feedback on inefficiencies or gaps in internal controls.	3	Q2 2025

Formatted: Right: 0", Space Before: Auto, After: Auto, Outline numbered + Level: 1 + Numbering Style: 1, 2, 3, … + Start at: 1 + Alignment: Left + Aligned at: 0.25" + Tab after: 0.5" + Indent at: 0.5", Border: Top: (No border), Bottom: (No border), Left: (No border), Right: (No border), Between : (No border), Tab stops: Not at 0.25"

		3. **Research Best Practices**: Analyze how similar municipalities balance efficiency, transparency, and accountability. 4. **Assess Gaps and Risks**: Evaluate vulnerabilities like unauthorized spending or regulatory non-compliance. 5. **Consult Experts**: Seek insights from procurement professionals or auditors for alignment with standards and legal requirements. 6. **Evaluate Technology**: Explore tools to improve transparency, monitoring, and policy implementation. 7. **Draft Recommendations**: Propose actionable revisions to policies, ordinances, and processes to address gaps. 8. **Gather Feedback**: Share preliminary recommendations with stakeholders for practical adjustments. 9. **Prepare Report**: Summarize issues, solutions, and implementation steps, with examples from best practices. 10. **Present to Council**: Deliver findings with actionable steps to enhance internal controls, transparency, and efficiency.		
4.	Long-term financial plan (5 years) • Recommendations to City expenditures or revenues • Collaborate with the Economic Development Committee and Chamber of Commerce to explore additional revenue sources	**1. Review Current Financials** • Analyze the city's revenue streams, expenditures, and General Fund Reserve structure. • Assess financial trends and projections for the next five years.	5	Q1 2026

Formatted: Normal (Web), Right: 0", Border: Top: (No border), Bottom: (No border), Left: (No border), Right: (No border), Between : (No border), Tab stops: Not at 0.25"

	• Evaluate revising General Fund Reserve amounts (restricted/unrestricted)	**2. Identify Opportunities** • Highlight areas for potential cost reductions or efficiency improvements. • Explore revenue diversification opportunities, focusing on sustainability. **3. Engage Stakeholders** • Collaborate with the Economic Development Committee and Chamber of Commerce to identify new revenue sources. • Gather input on economic growth initiatives and community priorities. **4. Evaluate Reserve Policies** • Assess the adequacy of restricted and unrestricted reserves. • Compare with best practices and similar municipalities to recommend adjustments. **5. Develop Recommendations** • Draft actionable strategies for managing expenditures, enhancing revenues, and optimizing reserves. • Prioritize recommendations based on financial impact and feasibility. **6. Present to City Council** • Provide a concise report outlining findings, proposed strategies, and anticipated outcomes.		

		• Offer clear steps for implementation and ongoing monitoring.		
5.	Review mid-year budget adjustments and assess unbudgeted expenditures prior to presenting them to Council.	• **Review Adjustments**: Analyze mid-year budget adjustment proposals, focusing on alignment with approved budgets and goals. • **Assess Unbudgeted Expenditures**: Evaluate unbudgeted expenditures for necessity, impact, and alignment with city priorities. • **Consult Staff**: Meet with finance staff to understand the rationale and context for adjustments and unbudgeted items. • **Analyze Financial Impact**: Examine the effect of proposed changes on overall budget health and long-term financial stability. • **Draft Recommendations**: Develop concise, evidence-based recommendations for adjustments and unbudgeted expenditures. • **Prepare Report**: Summarize findings, rationale, and recommendations for Council review. • **Present to Council**: Deliver a clear analysis, highlighting benefits, risks, and alignment with city objectives.	1b	Q3 Annually
6.	Support, review and provide recommendations related to the outputs of the cost allocation plan and fee study.	1. **Review Outputs**: Examine the findings and methodology of the cost allocation plan and fee study for accuracy and alignment with city objectives. 2. **Assess Equity and Justification**: Evaluate whether cost allocations and fees are fair, transparent, and appropriately justified. 3. **Consult Staff**: Collaborate with city staff to understand assumptions, methodologies, and any constraints in the study. 4. **Compare Best Practices**: Benchmark findings against practices in similar	4b	Q3 2025

Formatted: Font: Bold

		municipalities to ensure competitiveness and fairness. 5. **Draft Recommendations**: Develop evidence-based suggestions to improve fee structures and allocation methods. 6. **Prepare Report**: Summarize findings and recommendations for clarity and actionable steps. 7. **Present to Council**: Share key insights and proposed adjustments to ensure alignment with community needs and fiscal responsibility.		
7.	Review Service Delivery Study RFP and provide recommendations for staffing level based on results	1. **Review RFP Scope**: Evaluate the Service Delivery Study RFP to ensure it aligns with city goals and adequately addresses staffing needs. 2. **Analyze Study Results**: Examine the outcomes of the study, focusing on efficiency, effectiveness, and staffing level assessments. 3. **Consult Staff**: Discuss findings with relevant staff to understand operational impacts and feasibility of recommendations. 4. **Benchmark Practices**: Compare staffing recommendations with similar municipalities or industry standards. 5. **Draft Recommendations**: Develop clear, data-driven staffing recommendations based on the study's results. 6. **Prepare Report**: Summarize findings, study outcomes, and proposed staffing adjustments. 7. **Present to Council**: Provide actionable recommendations, emphasizing alignment	4a	Q1 2026

		with service delivery goals and fiscal sustainability.		
8.	Review and discuss the Comprehensive Financial Policy. In fiscal year 2025 we will consider additions regarding fiduciary activities; donations; unclaimed money; and Money Market Secure Accoun t(lower priority)	1. **Review Current Policy**: Assess the existing Comprehensive Financial Policy for clarity, completeness, and alignment with fiscal objectives. 2. **Identify Focus Areas**: Examine sections related to fiduciary activities, donations, unclaimed money, and Money Market Secure Accounts. 3. **Consult Staff and Stakeholders**: Discuss potential additions or revisions with finance staff and other relevant stakeholders. 4. **Research Best Practices**: Analyze policies from similar municipalities to guide recommendations on fiduciary activities and financial management. 5. **Draft Recommendations**: Develop prioritized suggestions for policy additions, focusing on higher-priority areas first. 6. **Prepare Report**: Summarize proposed updates with rationale and supporting examples. 7. **Present to Council**: Provide recommendations for policy enhancements, highlighting their impact on transparency and fiscal stewardship.	7	Q1 2026
9	Evaluation of Section 115 performance. Fees, rate of return, purpose.	• **Gather Trust Data**	8	Quarterly Evaluations

		• Obtain reports detailing performance, fees, rate of return, and fund utilization from the city's finance staff or trust manager. • **Understand Objectives** • Review the stated purpose of the Section 115 Trust, including how it supports city financial goals (e.g., pension or OPEB liabilities). • **Analyze Performance** • Compare rate of return against benchmarks (e.g., market indices or similar trusts). • Evaluate long-term trends in performance to determine consistency and effectiveness. • **Assess Fees** • Examine all associated fees, including management and administrative costs. • Compare fees to those of similar investment vehicles or programs to ensure competitiveness. • **Consult Experts** • Engage with financial advisors or the trust manager for insights into performance, investment strategy, and cost structure. • **Benchmark Practices**		

		• Research how other municipalities utilize and manage their Section 115 Trusts to identify best practices. • **Identify Risks and Opportunities** • Evaluate potential risks, such as market volatility, and explore opportunities for improving returns or reducing fees. • **Develop Recommendations** • Propose actionable steps for optimizing trust performance, aligning fees, or refining the trust's purpose to better meet city needs. • **Prepare a Report** • Summarize findings, including performance metrics, fee analysis, and alignment with city objectives. • **Present Findings to City Council**		
10	Capital Investment Policy – Evaluate	1. **Review Current Policy** o Obtain and analyze the existing Capital Project Investment Policy, focusing on its goals, criteria for investment, and prioritization framework. 2. **Understand Objectives** o Clarify the policy's purpose, such as ensuring fiscal responsibility, supporting strategic goals, or addressing infrastructure needs.	6	Q1 2026

		3. **Analyze Policy Effectiveness** o Assess whether the policy effectively prioritizes and funds projects aligned with city objectives and community needs. o Evaluate how the policy handles risk, return, and long-term sustainability of investments. 4. **Examine Criteria and Processes** o Review the criteria for evaluating and selecting projects (e.g., cost-benefit analysis, economic impact, environmental considerations). o Assess the transparency and efficiency of the decision-making and approval processes. 5. **Engage Stakeholders** o Consult with city staff, project managers, and other stakeholders to identify challenges or inefficiencies in implementing the policy. 6. **Benchmark Best Practices** o Research how similar municipalities structure and manage their capital project investment policies. o Identify innovative or proven approaches to improve policy outcomes. 7. **Evaluate Past Projects** o Analyze a sample of completed or ongoing capital projects to assess whether they delivered expected benefits and adhered to the policy. 8. **Identify Risks and Opportunities** o Evaluate potential risks, such as underfunded maintenance or over-		

		budget projects, and explore opportunities for improvement. 9. **Develop Recommendations** o Propose actionable changes to enhance project prioritization, resource allocation, and policy transparency. 10. **Prepare a Report** • Summarize findings and recommendations, including potential impacts on project outcomes and city finances. 11. **Present to City Council**		
11	Review quarterly budget updates to Council. Review in advance of Council meeting whenever possible.	• **Obtain Budget Update Reports** • Request quarterly budget update documents from city staff as soon as they are available. • **Review Financial Data** • Analyze revenue, expenditures, and variances from the approved budget. • Identify trends, anomalies, or potential issues impacting financial health. • **Assess Policy Alignment** • Ensure updates reflect alignment with the city's financial policies and strategic goals. • **Consult Staff**		Quarterly

		• Discuss the report with finance staff to understand underlying causes of variances and proposed corrective actions. • **Evaluate Clarity and Transparency** • Review how well the report communicates financial performance to stakeholders and identifies areas of concern or improvement. • **Identify Risks and Opportunities** • Highlight potential risks (e.g., revenue shortfalls or overages) and opportunities (e.g., surplus allocation or cost savings). • **Draft Feedback and Questions** • Prepare questions or comments for Council to consider during their review, focusing on areas requiring clarification or further analysis. • **Prepare Recommendations** • Offer actionable suggestions to address variances or improve the budget update process if needed. • **Share Input with Council** • Submit feedback and recommendations to Council in advance of their meeting to ensure informed discussions.		

		• **Follow-Up on Outcomes**		

ITEM 5

**Edits by Chair White

THE CITY OF EL CERRITO

FINANCIAL ADVISORY BOARD

Staff Liaison
Crystal Reams | 510-215-4312
Creams@ci.el-cerrito.ca.us
Finance Department

BIENNUAL WORK PLAN
FISCAL YEAR 2025/2026 – 2026/2027

FINANCIAL ADVISORY BOARD

Chair **Kimberly White**; Vice-Chair **David Carvel**; Members **Farhad Farahmand, Nate Schaffran**

This document is superceded by the FY25-27 document

MISSION STATEMENT: Budgeting and long-term financial planning review and recommendations. ECMC 2.04.300

HISTORICAL BACKGROUND: Established in 2000 with ordinance amendments in 2007, 2010, 2012.

FISCAL YEAR 2025/2026

Items listed in priority order

Goal or Objective	Proposed Activities	Funding and other Resources requested	Estimated Staff time needed	Timeline For Completion
Increase public engagement in the budget cycle.	Develop recommendations for increased duration of revision cycles during the budget development and earlier public engagement/input.	N/A	4 hours	Q2
Cost savings by prepaying the UAL. Possible CalPERS presentation.	Evaluate the possibility of pre-paying the UAL to save $300k+ per year and make a recommendation to council. Invite CalPERS to share other potential discounts available.	Unknown	2 hours	Q1
Update purchasing ordianance.	Review Purchasing Policy and Ordinance to aid staff and provide recommendations on	N/A	2+ hours	Q2

	establishing better policies and internal controls. Make recommendations to council as necessary.			
Evaluate mid-year budget adjustments.	Review mid-year budget adjustments and assess unbudgeted expenditures prior to presenting them to Council.	N/A	~~40+ hours or two month~~Possible delay to Council, if in advance of Council	Q3
Provide recommendations regarding the cost allocation plan and fee study.	Support, review and provide recommendations related to the outputs of the cost allocation plan and fee study.	Unknown	2 hours	Q3
Review quarterly budget updates to Council.	Review quarterly budget updates in advance of Council meeting whenever possible.	N/A	~~40+ hours or two month~~Possible delay to Council, if in advance of Council.	Quarterly
Section 115 evaluation	Evaluation of Section 115 performance. Fees, rate of return, purpose.	N/A	1 hour	Quarterly

Commented [KW1]: There shouldn't be any additional staff work because staff would need to conduct this work irrespective of FAB review.

Commented [KW2]: There shouldn't be any additional staff work because staff would need to conduct this work irrespective of FAB review.

FISCAL YEAR 2026/2027

Items listed in priority order

Goal or Objective	Proposed Activities	Funding and other Resources requested	Estimated Staff time needed	Timeline For Completion
Cost savings by prepaying the UAL. Possible CalPERS presentation.	Evaluate the possibility of pre-paying the UAL to save $300k+ per year and make a recommendation to council.	N/A	2 hours	Q1

	Invite CalPERS to share other potential discounts available.			
Review long-term financial plan	Long-term financial plan (5 years) • Recommendations to City expenditures or revenues. • Collaborte with the Economic Development Committee and Chamber of Commerce to explore additional revenue sources • Evaluate revising General Fund Reserve amounts (restricted/unrestricted)	Economic Development Committee & Chamber of Commerce resources	10 hours	Q1
Evaluate mid-year budget adjustments.	Review mid-year budget adjustments and assess unbudgeted expenditures prior to presenting them to Council.	N/A	~~40+ hours or two month delay to Council~~Possible delay, if in advance of Council	Q3
Possible cost savings through analyzing staffing levels.	Review Service Delivery Study RFP and provide recommendations for staffing level based on results.	Possible consultant time for presentation.	5 hours	Q1
Update Comprehensive Financial Policy.	Review and discuss the Comprehensive Financial Policy. In fiscal year 2025 we will consider additions regarding fiduciary activities; donations; unclaimed money;	N/A	4 hours	Q1

Commented [KW3]: There shouldn't be any additional staff work because staff would need to conduct this work irrespective of FAB review.

	and Mondy Market Secur Account (lower priority).			
Update capital investment policy.	Capital Investment Policy- Evaluate.	N/A	2 hours	Q1
Review quarterly budget updates to Council.	Review quarterly budget updates to Council. Review in advance of Council meeting whenever possible.	N/A	~~40+ hours or two month~~Possible delay to Council, if in advance of Council	Quarterly
Section 115 evaluation	Evaluation of Section 115 performance. Fees, rate of return, purpose.	N/A	1 hour	Quarterly

Commented [KW4]: There shouldn't be any additional staff work because staff would need to conduct this work irrespective of FAB review.

ONGOING PROJECTS

Project	Activites	Funding and other Resources requested	Estimated Staff time needed

Workplan adopted on Month DD, YYYY by the following vote:

Moved/Second: Member (Last/Last)
Ayes: Members (Last, Last, Last)
Noes: Members (Last, Last, Last) (if applicable)
Absent: Members (Last, Last, Last) (if applicable)

PRIOR FISCAL YEAR ACCOMPLISHMENTS

Updated annually by July 1 and provided to City Council on Consent

Goal/Objective	Activites Supporting Goal	Status

Accomplishments adopted on Month DD, YYYY by the following vote:

Moved/Second: Member (Last/Last)
Ayes: Members (Last, Last, Last)
Noes: Members (Last, Last, Last) (if applicable)
Absent: Members (Last, Last, Last) (if applicable)

El Cerrito Municipal Code 2.04.300

Financial Advisory Board.

A. There shall be a financial advisory board consisting of five members who reside in the city and have demonstrated expertise in financial management, accounting, fiscal analysis, computer applications, economic analysis or related skills. The financial advisory board shall have the powers and duties stated below, and such other duties as the council shall decide:

1. To conduct a review and make recommendations on the proposed annual budget and long-term financial plan for the city and all component units to assist the city council in making decisions on major expenditures and revenue sources, and to include a review of city council compensation consistent with county-wide recommendations included in Contra Costa Grand Jury Report No. 1104;

2. To monitor the city expenditure and revenue patterns and recommend adjustments to the long-term financial plans as necessary;

3. To conduct an annual review of the city's comprehensive financial policy and investment policy and make recommendations regarding the managing of the city's financial reserves to assure maximum returns on approved investments;

4. When requested by the city council, or staff to evaluate proposals, programs and contracts for both long- and short-term financial consequences, assess alternatives and make appropriate recommendations;

5. To review the annual audit and management letter and provide the city council with recommended changes in financial practices;

6. To review and make recommendations on all proposed bonds, other debt instruments or long term obligations to be issued or assumed by the city; and

7. To review the form and format of budget documents, agenda bills and other recurring financial reports prepared by the city and issue recommendations to the city council and the city manager regarding how the form and format of these documents may be modified to allow for greater clarity in the manner financial information is reported.

(Ord. 2007-2 § 1, 2007: Ord. 2000-3 Div. 1, 2000.)
(Ord. No. 2010-01, § 1, 1-19-2010; Ord. No. 2012-03, § 1, 12-18-2012)

ITEM 6

2025 Regular Meeting Schedule

FINANCIAL ADVISORY BOARD

City Holiday/Closed

Regular Meeting

Location:

Council Chambers (10890 San Pablo Ave)

Meeting Time:

4th Tuesday 6:30 p.m.

JANUARY 2025

Sun	Mon	Tue	Wed	Thur	Fri	Sat
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

FEBRUARY 2025

Sun	Mon	Tue	Wed	Thur	Fri	Sat
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	

MARCH 2025

Sun	Mon	Tue	Wed	Thur	Fri	Sat
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

APRIL 2025

Sun	Mon	Tue	Wed	Thur	Fri	Sat
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

MAY 2025

Sun	Mon	Tue	Wed	Thur	Fri	Sat
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

JUNE 2025

Sun	Mon	Tue	Wed	Thur	Fri	Sat
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

JULY 2025

Sun	Mon	Tue	Wed	Thur	Fri	Sat
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

AUGUST 2025

Sun	Mon	Tue	Wed	Thur	Fri	Sat
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

SEPTEMBER 2025

Sun	Mon	Tue	Wed	Thur	Fri	Sat
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

OCTOBER 2025

Sun	Mon	Tue	Wed	Thur	Fri	Sat
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

NOVEMBER 2025

Sun	Mon	Tue	Wed	Thur	Fri	Sat
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

DECEMBER 2025

Sun	Mon	Tue	Wed	Thur	Fri	Sat
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

Adopted by the Advisory body on MM/DD/YYYY

ORDINANCE 88-5

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

ITEM 7

TITLE 4

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[1]

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 1, 1984: Ord. 80-4 Section 1, 1980: 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 2, 1984; ord. 80-4 Section 2, 1980; Ord. 348 N.S. Section 1, 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 3, 1984; ord. 80-4 Section 3, 1980; Ord. 348 N.S. Section 2, 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[2]

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~~ a 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

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 1, 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

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 <u>of the state of California</u> 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~~ <u>said</u> 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 1, 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 if made and directly and exclusively in the use of such aircraft as common carriers of persons of 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-6366-and 6366.1-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).)~~

~~4.20.140--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-6366-and 6366.1-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 1, 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 those subdivisions read on October 1, 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 1, 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[5]

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

~~Subsections A to B 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;

C.---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;

C.---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.)

~~4.24.100--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[6]

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 <u>for rent</u>. <u>"Hotel" shall include without limitation</u> 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 <u>used</u> 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(c).)~~

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.~~

C.--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.

D.--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[7]

SECTIONS:

4.32.010	Definitions.
4.32.020	Revenue measure.
4.32.030	Effects on other ordinances.
4.32.040	Imposition - License required.
4.32.050	Branch establishments.
4.32.060	Evidence of doing business.
4.32.070	Constitutional apportionment.
4.32.080	Exemptions.
4.32.090	License - Contents.
4.32.100	License - Application.
4.32.110	License - Renewal.
4.32.120	Statements and records.
4.32.130	Information confidential.
4.32.140	Failure to file statement.
4.32.150	Appeal.
4.32.160	License administrator - Additional power.
4.32.170	License - Nontransferable.
4.32.180	License - Duplicate.
4.32.190	License - Display.
4.32.200	Tax - Due when.
4.32.210	Tax - Delinquent - Installments.
4.32.220	Tax - Refunds.
4.32.230	Fixed place of business.
4.32.231	Professional offices.
4.32.240	Contractors and subcontractors.
4.32.245	Home occupations.
4.32.246	Casual Businesses.
4.32.250	Delivery vehicles.
4.32.255	Fine arts ~~Music~~ teachers
4.32.260	Apartment houses, duplexes and single-family rental units.
4.32.270	Hotels and motels.
4.32.280	Trailer courts.
4.32.290	Restaurants and nightclubs.
4.32.300	Public amusement.
4.32.310	Distribution and circulation of advertising matters.
4.32.320	Amplification vehicles.
4.32.330	Taxicabs.
4.32.340	Auctioneer.
4.32.345	Vehicle parking lot.
4.32.350	Pawnbroker and check casher.
4.32.355	Patrol services.
4.32.360	Peddlers and solicitors.
4.32.365	Ice cream vendors.
4.32.370	Coin-operated vending and amusement and service machines - Distributors.
4.32.375	Temporary sales.

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 recision 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.

~~C. 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), 1979: 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), 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-t~~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 1, 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 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 distributinges 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 operatinges 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, lendings 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~~ the ~~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-1,-1980;-Ord.-80-8-Section-1,-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.

4.038.010 -- 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, 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